

CITY OF SAN LUIS OBISPO, CA

CENTRAL SERVICE  
COST ALLOCATION PLAN

Fiscal Year 2012  
Prepared April 15, 2013

**Mahoney**  
**Associates Consulting, LLC**

*Specializing in Cost Plans & Government Finance*

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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, 2012. Statistics used to allocate costs were taken from FY 2012 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. With a total at the bottom of the page.
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.

Sections – sections 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 which most closely correlate 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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Table of Contents

	<u>Schedule</u>	<u>Page</u>
<b><u>Summary Reports</u></b>		
Allocated Costs by Department	A	1
Summary of Allocated Costs	C	8
Detail of Allocated Costs	D	10
Summary of Allocation Basis	E	16
<b><u>Building Use Charge</u></b>		
Narrative	1.01	
Costs to be Allocated	1.02	20
Costs by Function	1.03	21
Detail Allocation - City Hall	1.04	22
Detail Allocation - 919 Palm	1.05	23
Detail Allocation - Corporation Yard	1.06	24
Allocation Summary	1.07	25
<b><u>City Administration</u></b>		
Narrative	2.01	
Costs to be Allocated	2.02	27
Costs by Function	2.03	28
Detail Allocation - Citywide Administration	2.04	29
Allocation Summary	2.05	31
<b><u>City Council</u></b>		
Narrative	3.01	
Costs to be Allocated	3.02	34
Costs by Function	3.03	35
Detail Allocation - City Council	3.04	36
Allocation Summary	3.05	38
<b><u>Natural Resources Protection</u></b>		
Narrative	4.01	
Costs to be Allocated	4.02	41
Costs by Function	4.03	42
Detail Allocation - Program Support	4.04	43
Allocation Summary	4.05	44
<b><u>City Attorney</u></b>		
Narrative	5.01	
Costs to be Allocated	5.02	46
Costs by Function	5.03	47
Detail Allocation - City Attorney	5.04	48
Allocation Summary	5.05	50

Table of Contents

	<u>Schedule</u>	<u>Page</u>
<b><u>Administration &amp; Records</u></b>		
Narrative	6.01	
Costs to be Allocated	6.02	53
Costs by Function	6.03	54
Detail Allocation - City Clerk Services	6.04	55
Detail Allocation - Main Switchboard	6.05	57
Allocation Summary	6.06	59
<b><u>Finance Administration</u></b>		
Narrative	7.01	
Costs to be Allocated	7.02	62
Costs by Function	7.03	63
Detail Allocation - Administration Support	7.04	64
Allocation Summary	7.05	65
<b><u>Revenue Management</u></b>		
Narrative	8.01	
Costs to be Allocated	8.02	67
Costs by Function	8.03	68
Detail Allocation - Utility Billing	8.04	69
Detail Allocation - Cashiering/Receivables	8.05	70
Allocation Summary	8.06	72
<b><u>Accounting</u></b>		
Narrative	9.01	
Costs to be Allocated	9.02	75
Costs by Function	9.03	76
Detail Allocation - General Finance	9.04	77
Detail Allocation - Payroll	9.05	79
Detail Allocation - Accounts Payable	9.06	81
Allocation Summary	9.07	83
<b><u>Network Services</u></b>		
Narrative	10.01	
Costs to be Allocated	10.02	86
Costs by Function	10.03	87
Detail Allocation - Network Services Support	10.04	89
Detail Allocation - Radios	10.05	91
Detail Allocation - Telemetry	10.06	92
Detail Allocation - Cell Phones	10.07	93
Detail Allocation - Pagers	10.08	95
Detail Allocation - Cellular Data Services	10.09	96
Detail Allocation - Telephones	10.10	97

Table of Contents

	<u>Schedule</u>	<u>Page</u>
Detail Allocation - Cuesta Peak	10.11	99
Detail Allocation - South Hills	10.12	100
Detail Allocation - Tassajara	10.13	101
Allocation Summary	10.14	102
<b><u>Geographic Information Services</u></b>		
Narrative	11.01	
Costs to be Allocated	11.02	107
Costs by Function	11.03	108
Detail Allocation - GIS	11.04	109
Allocation Summary	11.05	110
<b><u>Support Services</u></b>		
Narrative	12.01	
Costs to be Allocated	12.02	112
Costs by Function	12.03	113
Detail Allocation - General Support Services	12.04	114
Detail Allocation - Postage	12.05	116
Detail Allocation - Parking	12.06	118
Allocation Summary	12.07	120
<b><u>Human Resources</u></b>		
Narrative	13.01	
Costs to be Allocated	13.02	123
Costs by Function	13.03	124
Detail Allocation - Human Resources	13.04	125
Allocation Summary	13.05	127
<b><u>Risk Management</u></b>		
Narrative	14.01	
Costs to be Allocated	14.02	130
Costs by Function	14.03	131
Detail Allocation - Risk Management	14.04	132
Detail Allocation - Workers Comp Premiums	14.05	134
Allocation Summary	14.06	136
<b><u>Wellness Program</u></b>		
Narrative	15.01	
Costs to be Allocated	15.02	139
Costs by Function	15.03	140
Detail Allocation - Wellness Program	15.04	141
Allocation Summary	15.05	143
<b><u>Public Works Administration</u></b>		



Table of Contents

	<u>Schedule</u>	<u>Page</u>
Narrative	16.01	
Costs to be Allocated	16.02	146
Costs by Function	16.03	147
Detail Allocation - Deputy Director	16.04	148
Detail Allocation - Deputy Director - FTE	16.05	149
Detail Allocation - Deputy Director/City Engineer	16.06	150
Detail Allocation - Director	16.07	151
Detail Allocation - Director - FTE	16.08	152
Detail Allocation - Laundry	16.09	153
Allocation Summary	16.10	154
<b><u>Building Maintenance</u></b>		
Narrative	17.01	
Costs to be Allocated	17.02	156
Costs by Function	17.03	157
Detail Allocation - Janitorial	17.04	158
Detail Allocation - Utilities	17.05	160
Detail Allocation - Parking	17.06	162
Detail Allocation - Maintenance	17.07	163
Allocation Summary	17.08	165
<b><u>Vehicle &amp; Equipment Maintenance</u></b>		
Narrative	18.01	
Costs to be Allocated	18.02	168
Costs by Function	18.03	169
Detail Allocation - Fleet	18.04	170
Allocation Summary	18.05	171
<b><u>Engineering Development Review</u></b>		
Narrative	19.01	
Costs to be Allocated	19.02	173
Costs by Function	19.03	174
Detail Allocation - City Review Services	19.04	175
Allocation Summary	19.05	176
<b><u>CIP Project Engineering</u></b>		
Narrative	20.01	
Costs to be Allocated	20.02	178
Costs by Function	20.03	179
Detail Allocation - CIP Project Engineering	20.04	180
Allocation Summary	20.05	181
<b><u>Transportation Engineering</u></b>		

Table of Contents

	<u>Schedule</u>	<u>Page</u>
Narrative	21.01	
Costs to be Allocated	21.02	183
Costs by Function	21.03	184
Detail Allocation - Planning/Engineering	21.04	185
Allocation Summary	21.05	186
 <b><u>Hazard Prevention</u></b>		
Narrative	22.01	
Costs to be Allocated	22.02	188
Costs by Function	22.03	189
Detail Allocation - Fire Hydrant	22.04	190
Allocation Summary	22.05	191

Allocated Costs by Department

Central Service Departments	<u>Cultural Activities</u>	<u>Econ Dev</u>	<u>Comm Promotion</u>	<u>Human Relations</u>	<u>Comm Dev Admin</u>	<u>Commissions &amp; Comm</u>	<u>Development Review</u>	<u>Traffic Signals/Lights</u>	<u>Long Range Plan</u>
Building Use Charge		\$637					\$7,929		\$7,928
City Administration	\$3,503	\$3,281	\$5,185	\$3,164	\$4,988	\$256	\$6,054	\$5,549	\$8,010
City Council	\$834	\$781	\$1,235	\$754	\$1,188	\$61	\$1,441	\$1,321	\$1,907
Natural Resources Protection									
City Attorney	\$2,506	\$2,347	\$3,709	\$2,263	\$3,569	\$182	\$4,330	\$3,970	\$5,731
Administration & Records		\$2,314	\$1,765		\$5,195		\$4,856	\$1,165	\$8,124
Finance Administration									
Revenue Management	\$833	\$781	\$1,234	\$753	\$1,187	\$61	\$1,441	\$1,320	\$1,906
Accounting	\$1,161	\$2,216	\$3,988	\$2,766	\$4,650	\$328	\$4,390	\$4,140	\$7,153
Network Services		\$7,155			\$51,352		\$27,967	\$16,902	\$17,409
Geographic Information Services					\$94,934				
Support Services	\$200	\$371	\$367	\$181	\$778	\$15	\$909	\$600	\$1,303
Human Resources		\$2,270	\$873		\$6,112		\$6,985	\$3,493	\$10,478
Risk Management		\$6,940	\$2,670		\$18,685		\$21,354	\$10,676	\$32,031
Wellness Program		\$68	\$26		\$182		\$208	\$105	\$313
Public Works Administration								\$35,902	
Building Maintenance	\$997	\$906			\$32,599		\$7,426	\$3,962	\$7,426
Vehicle & Equipment Maintenace								\$6,908	
Engineering Development Review									
CIP Project Engineering									
Transportation Engineering									
Hazard Prevention									
Subtotal	<u>\$10,034</u>	<u>\$30,067</u>	<u>\$21,052</u>	<u>\$9,881</u>	<u>\$225,419</u>	<u>\$903</u>	<u>\$95,290</u>	<u>\$96,013</u>	<u>\$109,719</u>
Proposed Costs	\$10,034	\$30,067	\$21,052	\$9,881	\$225,419	\$903	\$95,290	\$96,013	\$109,719

**Allocated Costs by Department**

Central Service Departments	<u>Building &amp; Safety</u>	<u>Landscape/Prk Maint</u>	<u>Swim Center Maint</u>	<u>Tree Maint</u>	<u>St/Sidewalk Maint</u>	<u>Flood Control</u>	<u>Rec Admin</u>	<u>Facilities - Prk &amp; Rec</u>	<u>Recreational Sports</u>
Building Use Charge	\$22,044	\$2,569				\$2,569			
City Administration	\$12,454	\$25,641	\$4,546	\$5,025	\$15,758	\$9,281	\$9,090	\$2,421	\$3,822
City Council	\$2,965	\$6,105	\$1,083	\$1,196	\$3,752	\$2,210	\$2,164	\$577	\$910
Natural Resources Protection									
City Attorney	\$8,910	\$18,343	\$3,251	\$3,595	\$11,273	\$6,639	\$6,503	\$1,732	\$2,734
Administration & Records	\$2,588	\$2,475	\$243	\$2,379	\$2,897	\$2,751	\$2,654	\$1,391	\$2,232
Finance Administration									
Revenue Management	\$2,964	\$6,102	\$1,082	\$1,196	\$3,751	\$2,209	\$2,163	\$576	\$910
Accounting	\$11,058	\$22,572	\$4,323	\$4,335	\$15,011	\$7,963	\$8,609	\$4,618	\$7,652
Network Services	\$55,641	\$50,806	\$5,335	\$15,265	\$32,636	\$4,845	\$31,244	\$66,045	\$7,344
Geographic Information Services						\$21,552	\$16,476		
Support Services	\$2,234	\$3,623	\$473	\$894	\$2,325	\$1,461	\$1,366	\$983	\$1,430
Human Resources	\$18,859	\$26,717	\$2,619	\$7,508	\$17,637	\$11,525	\$10,478	\$10,478	\$15,018
Risk Management	\$57,655	\$81,678	\$8,008	\$22,956	\$53,918	\$35,233	\$32,031	\$32,031	\$45,911
Wellness Program	\$563	\$797	\$78	\$224	\$526	\$344	\$313	\$313	\$448
Public Works Administration		\$184,109	\$31,769	\$40,249	\$116,120	\$67,600			
Building Maintenance	\$20,647	\$24,744		\$4,134	\$44,425		\$6,338	\$352,136	\$6,338
Vehicle & Equipment Maintenace	\$14,508	\$98,279	\$2,693	\$22,084	\$225,741	\$39,023	\$8,364		
Engineering Development Review									
CIP Project Engineering									
Transportation Engineering									
Hazard Prevention									
Subtotal	<u>\$233,090</u>	<u>\$554,560</u>	<u>\$65,503</u>	<u>\$131,040</u>	<u>\$545,770</u>	<u>\$215,205</u>	<u>\$137,793</u>	<u>\$473,301</u>	<u>\$94,749</u>
Proposed Costs	\$233,090	\$554,560	\$65,503	\$131,040	\$545,770	\$215,205	\$137,793	\$473,301	\$94,749

**City of San Luis Obispo, CA Central Service Cost Allocation**

**Allocated Costs by Department**

Central Service Departments	<u>Youth Services</u>	<u>Community Services</u>	<u>Ranger Program</u>	<u>Aquatics/ Sinsheimer Prk</u>	<u>Golf Course</u>	<u>Police Admin</u>	<u>Patrol</u>	<u>Investigations</u>	<u>Police Support Svc</u>
Building Use Charge									
City Administration	\$11,110	\$2,626	\$2,749	\$4,236	\$6,517	\$17,232	\$89,067	\$30,711	\$27,568
City Council	\$2,645	\$625	\$654	\$1,008	\$1,552	\$4,103	\$21,205	\$7,311	\$6,560
Natural Resources Protection									
City Attorney	\$7,948	\$1,878	\$1,967	\$3,030	\$4,662	\$12,328	\$63,718	\$21,971	\$19,721
Administration & Records	\$4,739	\$550	\$647	\$2,815	\$1,019	\$5,098	\$6,470	\$2,265	\$4,589
Finance Administration									
Revenue Management	\$2,644	\$625	\$654	\$1,009	\$1,551	\$4,101	\$21,197	\$7,309	\$6,559
Accounting	\$22,996	\$6,860	\$4,804	\$7,477	\$9,550	\$14,180	\$51,762	\$18,495	\$20,304
Network Services	\$9,085	\$4,130	\$13,589	\$14,079	\$11,924	\$338,055	\$204,998	\$53,598	\$8,948
Geographic Information Services						\$37,582			
Support Services	\$4,760	\$629	\$720	\$1,593	\$1,262	\$1,272	\$10,735	\$3,731	\$4,115
Human Resources	\$51,163	\$5,937	\$6,985	\$16,763	\$11,001	\$9,604	\$69,848	\$24,447	\$31,432
Risk Management	\$156,418	\$18,151	\$21,354	\$51,250	\$33,632	\$29,362	\$213,539	\$74,739	\$96,092
Wellness Program	\$1,527	\$177	\$208	\$500	\$328	\$287	\$2,085	\$729	\$938
Public Works Administration									
Building Maintenance	\$6,338	\$6,338	\$6,338	\$50,530		\$17,176	\$17,176	\$17,176	\$34,345
Vehicle & Equipment Maintenace			\$4,366		\$23,993	\$5,816	\$97,930	\$22,667	
Engineering Development Review									
CIP Project Engineering									
Transportation Engineering									
Hazard Prevention									
Subtotal	<u>\$281,373</u>	<u>\$48,526</u>	<u>\$65,035</u>	<u>\$154,290</u>	<u>\$106,991</u>	<u>\$496,196</u>	<u>\$869,730</u>	<u>\$285,149</u>	<u>\$261,171</u>
Proposed Costs	\$281,373	\$48,526	\$65,035	\$154,290	\$106,991	\$496,196	\$869,730	\$285,149	\$261,171

City of San Luis Obispo, CA Central Service Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Neighborhood Svcs</u>	<u>Traffic Safety</u>	<u>Fire Admin</u>	<u>Emergency Response</u>	<u>Training Services</u>	<u>Technical Services</u>	<u>Disaster Prep</u>	<u>FD210 Downtown Bid</u>	<u>FD240 CDBG</u>
Building Use Charge									
City Administration	\$2,467	\$9,674	\$7,214	\$106,799	\$3,233	\$286	\$220	\$2,525	\$3,253
City Council	\$588	\$2,304	\$1,718	\$25,426	\$770	\$68	\$53	\$601	\$774
Natural Resources Protection									
City Attorney	\$1,765	\$6,921	\$5,161	\$76,404	\$2,313	\$205	\$157	\$1,806	\$2,327
Administration & Records	\$679	\$809	\$3,431	\$7,376	\$159				
Finance Administration									
Revenue Management	\$587	\$2,302	\$1,717	\$25,417	\$769	\$68	\$52	\$601	\$775
Accounting	\$3,708	\$6,237	\$4,999	\$64,732	\$1,951	\$1,474	\$949	\$1,283	\$2,382
Network Services	\$17,414	\$53,579	\$96,687	\$152,200					
Geographic Information Services			\$63,676						
Support Services	\$734	\$1,259	\$836	\$12,176	\$328	\$16	\$13	\$145	\$186
Human Resources	\$7,334	\$8,731	\$5,238	\$75,087	\$1,743				
Risk Management	\$22,422	\$26,692	\$16,015	\$229,555	\$5,342				
Wellness Program	\$219	\$260	\$156	\$2,240	\$54				
Public Works Administration									
Building Maintenance	\$17,176	\$17,176	\$28,255	\$15,603	\$15,603	\$15,603	\$15,603		
Vehicle & Equipment Maintenance		\$13,857		\$328,281	\$2,710				
Engineering Development Review									
CIP Project Engineering									\$28,724
Transportation Engineering									
Hazard Prevention									
Subtotal	<u>\$75,093</u>	<u>\$149,801</u>	<u>\$235,103</u>	<u>\$1,121,296</u>	<u>\$34,975</u>	<u>\$17,720</u>	<u>\$17,047</u>	<u>\$6,961</u>	<u>\$38,421</u>
Proposed Costs	\$75,093	\$149,801	\$235,103	\$1,121,296	\$34,975	\$17,720	\$17,047	\$6,961	\$38,421

**Allocated Costs by Department**

Central Service Departments	<u>FD290 Tourism Bid</u>	<u>FD400 Cap Eng</u>	<u>FD405 Trans Impact Fees</u>	<u>FD420 Parkland Dev</u>	<u>FD430 Open Space</u>	<u>FD500 Water</u>	<u>FD510 Parking</u>	<u>FD520 Sewer</u>	<u>FD530 Transit</u>
Building Use Charge						\$886		\$1,203	\$1,160
City Administration	\$12,763					\$60,409	\$22,896	\$71,549	\$32,964
City Council	\$3,038					\$14,382	\$5,451	\$17,034	\$7,848
Natural Resources Protection						\$9,300		\$16,600	
City Attorney	\$9,131					\$43,216	\$16,380	\$51,185	\$23,583
Administration & Records						\$10,290	\$10,891	\$8,786	\$5,001
Finance Administration									
Revenue Management	\$3,038					\$291,750	\$5,449	\$294,402	\$7,845
Accounting	\$7,434					\$67,555	\$42,475	\$76,896	\$17,604
Network Services						\$215,216	\$53,919	\$192,451	\$45,245
Geographic Information Services						\$120,761		\$94,667	
Support Services	\$732					\$6,116	\$3,138	\$6,622	\$2,094
Human Resources						\$52,037	\$35,797	\$49,418	\$4,017
Risk Management						\$159,087	\$109,439	\$151,079	\$12,279
Wellness Program						\$1,553	\$1,068	\$1,475	\$120
Public Works Administration							\$272,940		\$157,613
Building Maintenance	\$742					\$40,146	\$22,666	\$40,146	\$1,087
Vehicle & Equipment Maintenace						\$115,998	\$12,009	\$167,025	
Engineering Development Review						(\$11,500)		(\$11,500)	
CIP Project Engineering		\$1,389,116	\$296			\$117,265		\$348,833	
Transportation Engineering		\$200,330	\$307,123				\$19,944		\$10,856
Hazard Prevention						\$8,400			
Subtotal	<u>\$36,878</u>	<u>\$1,589,446</u>	<u>\$307,419</u>			<u>\$1,322,867</u>	<u>\$634,462</u>	<u>\$1,577,871</u>	<u>\$329,316</u>
Proposed Costs	\$36,878	\$1,589,446	\$307,419			\$1,322,867	\$634,462	\$1,577,871	\$329,316

City of San Luis Obispo, CA Central Service Cost Allocation

Allocated Costs by Department

Central Service Departments	<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>	<u>Subtotal</u>	<u>Direct Billed</u>	<u>Unallocated</u>
Building Use Charge						\$11,226	\$58,151		
City Administration	\$39	\$8,496	\$466	\$224	\$181		\$665,502		
City Council	\$10	\$2,023	\$111	\$54	\$43		\$158,443		
Natural Resources Protection							\$25,900	(\$25,900)	\$431,387
City Attorney	\$28	\$6,078	\$333	\$160	\$129		\$476,092		
Administration & Records		\$566					\$119,209		\$207,142
Finance Administration									
Revenue Management	\$9	\$2,022	\$111	\$53	\$43		\$713,128		\$227,097
Accounting	\$579	\$8,339	\$2,727	\$729	\$716	\$28,740	\$614,870		
Network Services	\$378	\$20,290					\$1,895,731		
Geographic Information Services							\$449,648		
Support Services	\$2	\$798	\$27	\$13	\$10		\$83,575		
Human Resources		\$6,112					\$623,744		
Risk Management		\$18,685					\$1,906,909		
Wellness Program		\$182					\$18,614		
Public Works Administration							\$906,302		
Building Maintenance						\$6,338	\$903,639		
Vehicle & Equipment Maintenance		\$15,700					\$1,227,952		
Engineering Development Review							(\$23,000)	\$23,000	\$549,303
CIP Project Engineering						\$125,261	\$2,009,495		
Transportation Engineering							\$538,253		\$53,673
Hazard Prevention							\$8,400	(\$8,400)	\$686,145
Subtotal	<u>\$1,045</u>	<u>\$89,291</u>	<u>\$3,775</u>	<u>\$1,233</u>	<u>\$1,122</u>	<u>\$171,565</u>	<u>\$13,380,557</u>	<u>(\$11,300)</u>	<u>\$2,154,747</u>
Proposed Costs	\$1,045	\$89,291	\$3,775	\$1,233	\$1,122	\$171,565	\$13,380,557	(\$11,300)	\$2,154,747



Allocated Costs by Department

Central Service Departments	<u>Total</u>
Building Use Charge	\$58,151
City Administration	\$665,502
City Council	\$158,443
Natural Resources Protection	\$431,387
City Attorney	\$476,092
Administration & Records	\$326,351
Finance Administration	
Revenue Management	\$940,225
Accounting	\$614,870
Network Services	\$1,895,731
Geographic Information Services	\$449,648
Support Services	\$83,575
Human Resources	\$623,744
Risk Management	\$1,906,909
Wellness Program	\$18,614
Public Works Administration	\$906,302
Building Maintenance	\$903,639
Vehicle & Equipment Maintenance	\$1,227,952
Engineering Development Review	\$549,303
CIP Project Engineering	\$2,009,495
Transportation Engineering	\$591,926
Hazard Prevention	\$686,145
Subtotal	<u>\$15,524,004</u>
Proposed Costs	\$15,524,004

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Use Charge		\$241,197	
City Administration	\$740,957		
City Council	\$130,064		
Natural Resources Protection	\$386,008		
City Attorney	\$540,145		
Administration & Records	\$320,543		
Finance Administration	\$282,978		
Revenue Management	\$808,685		
Accounting	\$593,767		
Network Services	\$2,051,061		
Geographic Information Services	\$439,099		
Support Services	\$100,916		
Human Resources	\$676,519		
Risk Management	\$2,253,418		
Wellness Program	\$13,492		
Public Works Administration	\$958,686		
Building Maintenance	\$944,969		
Vehicle & Equipment Maintenance	\$1,094,750		
Engineering Development Review	\$407,804		
CIP Project Engineering	\$1,526,674		
Transportation Engineering	\$436,771		
Hazard Prevention	\$575,501		
Cultural Activities			\$10,034
Economic Development			\$30,067
Community Promotion			\$21,052
Human Relations			\$9,881
Community Development Admin			\$225,419
Commissions & Committees			\$903
Development Review			\$95,290
Traffic Signals & Lights			\$96,013
Long Range Planning			\$109,719
Building and Safety			\$233,090
Landscape & Park Maintenance			\$554,560
Swim Center Maintenance			\$65,503
Tree Maintenance			\$131,040
Streets & Sidewalk Maintenance			\$545,770
Flood Control			\$215,205
Recreation Administration			\$137,793
Facilities - Parks and Recreation			\$473,301
Recreational Sports			\$94,749
Youth Services			\$281,373
Community Services			\$48,526

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Ranger Program			\$65,035
Aquatics & Sinsheimer Park			\$154,290
Golf Course Oper & Maint			\$106,991
Police Adminstration			\$496,196
Patrol			\$869,730
Investigations			\$285,149
Police Support Services			\$261,171
Neighborhood Services			\$75,093
Traffic Safety			\$149,801
Fire Administration			\$235,103
Emergency Response			\$1,121,296
Training Services			\$34,975
Technical Services			\$17,720
Disaster Preparedness			\$17,047
FD210 Downtown Bid Fund			\$6,961
FD240 CDBG Fund			\$38,421
FD290 Tourism Bid Fund			\$36,878
FD400 Capital Engineering			\$1,589,446
FD405 Trans Impact Fees			\$307,419
FD420 Parkland Development			
FD430 Open Space			
FD500 Water Fund			\$1,322,867
FD510 Parking Fund			\$634,462
FD520 Sewer Fund			\$1,577,871
FD530 Transit Fund			\$329,316
FD625 Jack House Fund			\$1,045
FD640 Reservoir Operations			\$89,291
FD650 Narcotics Task Force Fund			\$3,775
FD653 Hazardous Mat Task Force Fund			\$1,233
FD655 Bomb Task Force Fund			\$1,122
All Other			\$171,565
Unallocated			\$2,154,747
Direct Billed			(\$11,300)
Total	<u>\$15,282,807</u>	<u>\$241,197</u>	<u>\$15,524,004</u>

Detail of Allocated Costs

Departments	<u>Building Use</u> <u>Chrg</u>	<u>City Admin</u>	<u>City Council</u>	<u>Nat Res</u> <u>Protection</u>	<u>City Attorney</u>	<u>Admin. &amp;</u> <u>Records</u>	<u>Finance Admin</u>	<u>Revenue Mgmt</u>	<u>Accounting</u>
Schedule:	1.007	2.005	3.005	4.005	5.005	6.006	7.005	8.006	9.007
Building Use Charge	(\$241,197)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Administration	\$5,973	(\$848,675)	\$1,607	\$0	\$6,040	\$4,496	\$0	\$2,004	\$5,106
City Council	\$15,933	\$1,638	(\$203,270)	\$0	\$1,060	\$11,731	\$0	\$352	\$2,201
Natural Resources Protection	\$1,363	\$4,862	\$1,157	(\$431,387)	\$3,146	\$3,623	\$0	\$1,044	\$3,739
City Attorney	\$3,502	\$6,804	\$1,619	\$0	(\$607,865)	\$6,439	\$0	\$1,461	\$4,676
Administration & Records	\$5,769	\$4,038	\$961	\$0	\$2,889	(\$396,887)	\$0	\$867	\$4,739
Finance Administration	\$3,152	\$3,564	\$849	\$0	\$2,550	\$6,588	(\$348,461)	\$765	\$5,403
Revenue Management	\$917	\$10,186	\$2,425	\$0	\$7,288	\$1,505	\$72,392	(\$982,912)	\$6,292
Accounting	\$18,455	\$7,480	\$1,781	\$0	\$5,351	\$744	\$53,153	\$1,780	(\$760,633)
Network Services	\$15,818	\$25,835	\$6,151	\$0	\$18,483	\$1,052	\$183,608	\$6,149	\$19,614
Geographic Information Services	\$0	\$5,531	\$1,317	\$0	\$3,957	\$485	\$39,308	\$1,317	\$3,744
Support Services	\$0	\$1,271	\$303	\$0	\$910	\$0	\$0	\$303	\$2,649
Human Resources	\$6,368	\$8,522	\$2,029	\$0	\$6,096	\$11,054	\$0	\$2,028	\$7,148
Risk Management	\$860	\$28,385	\$6,758	\$0	\$20,307	\$1,116	\$0	\$6,755	\$12,216
Wellness Program	\$0	\$170	\$40	\$0	\$122	\$0	\$0	\$40	\$492
Public Works Administration	\$44,669	\$12,076	\$2,875	\$0	\$8,639	\$2,654	\$0	\$2,874	\$10,532
Building Maintenance	\$9,374	\$11,903	\$2,834	\$0	\$8,515	\$809	\$0	\$2,833	\$11,411
Vehicle & Equipment Maintenece	\$12,025	\$13,790	\$3,283	\$0	\$9,865	\$1,068	\$0	\$3,282	\$16,150
Engineering Development Review	\$0	\$5,137	\$1,223	\$0	\$3,675	\$2,234	\$0	\$1,222	\$3,716
CIP Project Engineering	\$37,901	\$19,230	\$4,579	\$0	\$13,758	\$9,953	\$0	\$4,576	\$15,347
Transportation Engineering	\$967	\$5,502	\$1,310	\$0	\$3,936	\$3,690	\$0	\$1,309	\$4,725
Hazard Prevention	\$0	\$7,249	\$1,726	\$0	\$5,186	\$1,295	\$0	\$1,726	\$5,863
Cultural Activities	\$0	\$3,503	\$834	\$0	\$2,506	\$0	\$0	\$833	\$1,161
Economic Development	\$637	\$3,281	\$781	\$0	\$2,347	\$2,314	\$0	\$781	\$2,216
Community Promotion	\$0	\$5,185	\$1,235	\$0	\$3,709	\$1,765	\$0	\$1,234	\$3,988
Human Relations	\$0	\$3,164	\$754	\$0	\$2,263	\$0	\$0	\$753	\$2,766
Community Development Admin	\$0	\$4,988	\$1,188	\$0	\$3,569	\$5,195	\$0	\$1,187	\$4,650
Commissions & Committees	\$0	\$256	\$61	\$0	\$182	\$0	\$0	\$61	\$328
Development Review	\$7,929	\$6,054	\$1,441	\$0	\$4,330	\$4,856	\$0	\$1,441	\$4,390
Traffic Signals & Lights	\$0	\$5,549	\$1,321	\$0	\$3,970	\$1,165	\$0	\$1,320	\$4,140
Long Range Planning	\$7,928	\$8,010	\$1,907	\$0	\$5,731	\$8,124	\$0	\$1,906	\$7,153
Building and Safety	\$22,044	\$12,454	\$2,965	\$0	\$8,910	\$2,588	\$0	\$2,964	\$11,058
Landscape & Park Maintenance	\$2,569	\$25,641	\$6,105	\$0	\$18,343	\$2,475	\$0	\$6,102	\$22,572
Swim Center Maintenance	\$0	\$4,546	\$1,083	\$0	\$3,251	\$243	\$0	\$1,082	\$4,323
Tree Maintenance	\$0	\$5,025	\$1,196	\$0	\$3,595	\$2,379	\$0	\$1,196	\$4,335
Streets & Sidewalk Maintenance	\$0	\$15,758	\$3,752	\$0	\$11,273	\$2,897	\$0	\$3,751	\$15,011
Flood Control	\$2,569	\$9,281	\$2,210	\$0	\$6,639	\$2,751	\$0	\$2,209	\$7,963
Recreation Administration	\$0	\$9,090	\$2,164	\$0	\$6,503	\$2,654	\$0	\$2,163	\$8,609
Facilities - Parks and Recreation	\$0	\$2,421	\$577	\$0	\$1,732	\$1,391	\$0	\$576	\$4,618
Recreational Sports	\$0	\$3,822	\$910	\$0	\$2,734	\$2,232	\$0	\$910	\$7,652
Youth Services	\$0	\$11,110	\$2,645	\$0	\$7,948	\$4,739	\$0	\$2,644	\$22,996

Detail of Allocated Costs

Departments	<u>Network Services</u>	<u>GIS</u>	<u>Support Services</u>	<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>
Schedule:	10.014	11.005	12.007	13.005	14.006	15.005	16.010	17.008	18.005
Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Administration	\$22,398	\$26,335	\$1,021	\$5,829	\$18,584	\$113	\$0	\$8,212	\$0
City Council	\$18,295	\$0	\$93	\$0	\$0	\$0	\$0	\$21,903	\$0
Natural Resources Protection	\$8,490	\$0	\$557	\$3,331	\$10,619	\$65	\$0	\$1,874	\$1,509
City Attorney	\$11,244	\$5,333	\$806	\$4,996	\$15,929	\$97	\$0	\$4,814	\$0
Administration & Records	\$29,621	\$0	\$608	\$4,497	\$14,337	\$87	\$0	\$7,931	\$0
Finance Administration	\$25,927	\$0	\$440	\$2,831	\$9,026	\$55	\$0	\$4,333	\$0
Revenue Management	\$23,495	\$0	\$1,516	\$11,158	\$35,576	\$216	\$0	\$1,261	\$0
Accounting	\$19,449	\$0	\$1,069	\$7,661	\$24,425	\$149	\$0	\$25,369	\$0
Network Services	(\$2,409,957)	\$5,333	\$2,379	\$10,825	\$34,513	\$210	\$0	\$21,746	\$7,180
Geographic Information Services	\$32,565	(\$558,874)	\$734	\$4,996	\$15,929	\$97	\$0	\$9,795	\$0
Support Services	\$0	\$0	(\$106,352)	\$0	\$0	\$0	\$0	\$0	\$0
Human Resources	\$15,539	\$0	\$952	(\$762,638)	\$17,522	\$107	\$0	\$8,754	\$0
Risk Management	\$11,451	\$0	\$1,867	\$2,968	(\$2,347,338)	\$55	\$0	\$1,182	\$0
Wellness Program	\$0	\$0	\$10	\$0	\$0	(\$22,245)	\$0	\$7,879	\$0
Public Works Administration	\$67,586	\$72,225	\$1,903	\$15,018	\$45,911	\$448	(\$1,286,541)	\$40,445	\$0
Building Maintenance	\$46,259	\$0	\$1,387	\$8,731	\$26,692	\$260	\$93,152	(\$1,190,426)	\$21,297
Vehicle & Equipment Maintenece	\$11,439	\$0	\$1,353	\$6,985	\$21,354	\$208	\$33,102	\$63,703	(\$1,292,357)
Engineering Development Review	\$25,175	\$0	\$773	\$5,937	\$18,151	\$177	\$50,865	\$5,579	\$17,635
CIP Project Engineering	\$90,000	\$0	\$3,171	\$25,669	\$78,476	\$766	\$140,352	\$35,498	\$3,545
Transportation Engineering	\$35,333	\$0	\$963	\$8,033	\$24,557	\$240	\$62,768	\$906	\$916
Hazard Prevention	\$19,960	\$0	\$1,175	\$9,429	\$28,828	\$281	\$0	\$15,603	\$12,323
Cultural Activities	\$0	\$0	\$200	\$0	\$0	\$0	\$0	\$997	\$0
Economic Development	\$7,155	\$0	\$371	\$2,270	\$6,940	\$68	\$0	\$906	\$0
Community Promotion	\$0	\$0	\$367	\$873	\$2,670	\$26	\$0	\$0	\$0
Human Relations	\$0	\$0	\$181	\$0	\$0	\$0	\$0	\$0	\$0
Community Development Admin	\$51,352	\$94,934	\$778	\$6,112	\$18,685	\$182	\$0	\$32,599	\$0
Commissions & Committees	\$0	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0
Development Review	\$27,967	\$0	\$909	\$6,985	\$21,354	\$208	\$0	\$7,426	\$0
Traffic Signals & Lights	\$16,902	\$0	\$600	\$3,493	\$10,676	\$105	\$35,902	\$3,962	\$6,908
Long Range Planning	\$17,409	\$0	\$1,303	\$10,478	\$32,031	\$313	\$0	\$7,426	\$0
Building and Safety	\$55,641	\$0	\$2,234	\$18,859	\$57,655	\$563	\$0	\$20,647	\$14,508
Landscape & Park Maintenance	\$50,806	\$0	\$3,623	\$26,717	\$81,678	\$797	\$184,109	\$24,744	\$98,279
Swim Center Maintenance	\$5,335	\$0	\$473	\$2,619	\$8,008	\$78	\$31,769	\$0	\$2,693
Tree Maintenance	\$15,265	\$0	\$894	\$7,508	\$22,956	\$224	\$40,249	\$4,134	\$22,084
Streets & Sidewalk Maintenance	\$32,636	\$0	\$2,325	\$17,637	\$53,918	\$526	\$116,120	\$44,425	\$225,741
Flood Control	\$4,845	\$21,552	\$1,461	\$11,525	\$35,233	\$344	\$67,600	\$0	\$39,023
Recreation Administration	\$31,244	\$16,476	\$1,366	\$10,478	\$32,031	\$313	\$0	\$6,338	\$8,364
Facilities - Parks and Recreation	\$66,045	\$0	\$983	\$10,478	\$32,031	\$313	\$0	\$352,136	\$0
Recreational Sports	\$7,344	\$0	\$1,430	\$15,018	\$45,911	\$448	\$0	\$6,338	\$0
Youth Services	\$9,085	\$0	\$4,760	\$51,163	\$156,418	\$1,527	\$0	\$6,338	\$0

Detail of Allocated Costs

Departments	<u>Eng Dev Review</u>	<u>CIP Project Eng</u>	<u>Trans Engineering</u>	<u>Hazard Prevention</u>	<u>Total Plan Allocated</u>
Schedule:	19.005	20.005	21.005	22.005	
Building Use Charge	\$0	\$0	\$0	\$0	\$0
City Administration	\$0	\$0	\$0	\$0	\$0
City Council	\$0	\$0	\$0	\$0	\$0
Natural Resources Protection	\$0	\$0	\$0	\$0	\$0
City Attorney	\$0	\$0	\$0	\$0	\$0
Administration & Records	\$0	\$0	\$0	\$0	\$0
Finance Administration	\$0	\$0	\$0	\$0	\$0
Revenue Management	\$0	\$0	\$0	\$0	\$0
Accounting	\$0	\$0	\$0	\$0	\$0
Network Services	\$0	\$0	\$0	\$0	\$0
Geographic Information Services	\$0	\$0	\$0	\$0	\$0
Support Services	\$0	\$0	\$0	\$0	\$0
Human Resources	\$0	\$0	\$0	\$0	\$0
Risk Management	\$0	\$0	\$0	\$0	\$0
Wellness Program	\$0	\$0	\$0	\$0	\$0
Public Works Administration	\$0	\$0	\$0	\$0	\$0
Building Maintenance	\$0	\$0	\$0	\$0	\$0
Vehicle & Equipment Maintenace	\$0	\$0	\$0	\$0	\$0
Engineering Development Review	(\$549,303)	\$0	\$0	\$0	\$0
CIP Project Engineering	\$0	(\$2,009,495)	\$0	\$0	\$0
Transportation Engineering	\$0	\$0	(\$591,926)	\$0	\$0
Hazard Prevention	\$0	\$0	\$0	(\$686,145)	\$0
Cultural Activities	\$0	\$0	\$0	\$0	\$10,034
Economic Development	\$0	\$0	\$0	\$0	\$30,067
Community Promotion	\$0	\$0	\$0	\$0	\$21,052
Human Relations	\$0	\$0	\$0	\$0	\$9,881
Community Development Admin	\$0	\$0	\$0	\$0	\$225,419
Commissions & Committees	\$0	\$0	\$0	\$0	\$903
Development Review	\$0	\$0	\$0	\$0	\$95,290
Traffic Signals & Lights	\$0	\$0	\$0	\$0	\$96,013
Long Range Planning	\$0	\$0	\$0	\$0	\$109,719
Building and Safety	\$0	\$0	\$0	\$0	\$233,090
Landscape & Park Maintenance	\$0	\$0	\$0	\$0	\$554,560
Swim Center Maintenance	\$0	\$0	\$0	\$0	\$65,503
Tree Maintenance	\$0	\$0	\$0	\$0	\$131,040
Streets & Sidewalk Maintenance	\$0	\$0	\$0	\$0	\$545,770
Flood Control	\$0	\$0	\$0	\$0	\$215,205
Recreation Administration	\$0	\$0	\$0	\$0	\$137,793
Facilities - Parks and Recreation	\$0	\$0	\$0	\$0	\$473,301
Recreational Sports	\$0	\$0	\$0	\$0	\$94,749
Youth Services	\$0	\$0	\$0	\$0	\$281,373







Detail of Allocated Costs

Departments	<u>Eng Dev Review</u>	<u>CIP Project Eng</u>	<u>Trans Engineering</u>	<u>Hazard Prevention</u>	<u>Total Plan Allocated</u>
Community Services	\$0	\$0	\$0	\$0	\$48,526
Ranger Program	\$0	\$0	\$0	\$0	\$65,035
Aquatics & Sinsheimer Park	\$0	\$0	\$0	\$0	\$154,290
Golf Course Oper & Maint	\$0	\$0	\$0	\$0	\$106,991
Police Adminstration	\$0	\$0	\$0	\$0	\$496,196
Patrol	\$0	\$0	\$0	\$0	\$869,730
Investigations	\$0	\$0	\$0	\$0	\$285,149
Police Support Services	\$0	\$0	\$0	\$0	\$261,171
Neighborhood Services	\$0	\$0	\$0	\$0	\$75,093
Traffic Safety	\$0	\$0	\$0	\$0	\$149,801
Fire Administration	\$0	\$0	\$0	\$0	\$235,103
Emergency Response	\$0	\$0	\$0	\$0	\$1,121,296
Training Services	\$0	\$0	\$0	\$0	\$34,975
Technical Services	\$0	\$0	\$0	\$0	\$17,720
Disaster Preparedness	\$0	\$0	\$0	\$0	\$17,047
FD210 Downtown Bid Fund	\$0	\$0	\$0	\$0	\$6,961
FD240 CDBG Fund	\$0	\$28,724	\$0	\$0	\$38,421
FD290 Tourism Bid Fund	\$0	\$0	\$0	\$0	\$36,878
FD400 Capital Engineering	\$0	\$1,389,116	\$200,330	\$0	\$1,589,446
FD405 Trans Impact Fees	\$0	\$296	\$307,123	\$0	\$307,419
FD420 Parkland Development	\$0	\$0	\$0	\$0	\$0
FD430 Open Space	\$0	\$0	\$0	\$0	\$0
FD500 Water Fund	(\$11,500)	\$117,265	\$0	\$8,400	\$1,322,867
FD510 Parking Fund	\$0	\$0	\$19,944	\$0	\$634,462
FD520 Sewer Fund	(\$11,500)	\$348,833	\$0	\$0	\$1,577,871
FD530 Transit Fund	\$0	\$0	\$10,856	\$0	\$329,316
FD625 Jack House Fund	\$0	\$0	\$0	\$0	\$1,045
FD640 Reservoir Operations	\$0	\$0	\$0	\$0	\$89,291
FD650 Narcotics Task Force Fund	\$0	\$0	\$0	\$0	\$3,775
FD653 Hazardous Mat Task Force Fund	\$0	\$0	\$0	\$0	\$1,233
FD655 Bomb Task Force Fund	\$0	\$0	\$0	\$0	\$1,122
All Other	\$0	\$125,261	\$0	\$0	\$171,565
Subtotal	(\$572,303)	\$0	(\$53,673)	(\$677,745)	\$13,380,557
Direct Bill	\$23,000			(\$8,400)	(\$11,300)
Unallocated	\$549,303		\$53,673	\$686,145	\$2,154,747
Total	\$0	\$0	\$0	\$0	\$15,524,004

Summary of allocation basis

<u>Department</u>	<u>Basis of allocation</u>
10000000 - Building Use Charge	
1.004 City Hall	Total Square Footage Occupied By Department
1.005 919 Palm	Total Square Footage Occupied By Department
1.006 Corporation Yard	Total Square Footage Occupied By Department
10010100 - City Administration	
2.004 Citywide Administration	Total Expenditures by Department/Division
10010200 - City Council	
3.004 City Council	Total Expenditures by Department/Division
10011250 - Natural Resources Protection	
4.004 Program Support	Agreed upon amount per budget document
10015100 - City Attorney	
5.004 City Attorney	Total Expenditures by Department/Division
10020100 - Administration & Records	
6.004 City Clerk Services	Count of Council Agenda Items by Department/Division
6.005 Main Switchboard	Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)
10025100 - Finance Administration	
7.004 Administration Support	Direct allocation to Revenue, Accounting, GIS & Network Services Divisions
10025120 - Revenue Management	
8.004 Utility Billing	Direct Allocation to Water (FD500) & Sewer (FD520)
8.005 Cashiering/Receivables	Total Expenditures by Department/Division
10025140 - Accounting	
9.004 General Finance	Total Expenditures by Department/Division
9.005 Payroll	Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)
9.006 Accounts Payable	Accounts Payable Transaction Count by Department/Fund
10025300 - Network Services	
10.004 Network Services Support	Number of Desktops, Laptops and Mobile Data Computers
10.005 Radios	Number of Assigned Radios by Fund/Department
10.006 Telemetry	Number of Controllers by Fund/Div/Dept
10.007 Cell Phones	Number of Cell Phones and Smart Phones Fund/Division/Department

Summary of allocation basis

**Department**

- 10.008 Pagers
- 10.009 Cellular Data Services
- 10.010 Telephones
- 10.011 Cuesta Peak
- 10.012 South Hills
- 10.013 Tassajara
- 10025450 - Geographic Information Services
  - 11.004 GIS
- 10026100 - Support Services
  - 12.004 General Support Services
  - 12.005 Postage
  - 12.006 Parking
- 10030100 - Human Resources
  - 13.004 Human Resources
- 10030200 - Risk Management
  - 14.004 Risk Management
  - 14.005 Workers Comp Premiums
- 10030300 - Wellness Program
  - 15.004 Wellness Program
- 10050100 - Public Works Administration
  - 16.004 Deputy Director
  - 16.005 Deputy Director - FTE
  - 16.006 Deputy Director/City Engineer
  - 16.007 Director
  - 16.008 Director - FTE
  - 16.009 Laundry
- 10050230 - Building Maintenance

**Basis of allocation**

- 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, add two decimal places)
- Total Expenditures by Department/Division
- Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)
- Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)
- Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)
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- Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)
- Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)
- Total Expenditures by Department/Division
- Full Time Equivalent by Department/Division (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)
- Total Expenditures by Department/Division
- Total Expenditures by Department/Division
- Full Time Equivalent by Department/Division (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)
- Actual Expenditures by Department/Fund

Summary of allocation basis

**Department**

- 17.004 Janitorial
- 17.005 Utilities
- 17.006 Parking
- 17.007 Maintenance

10050340 - Vehicle & Equipment Maintenance

- 18.004 Fleet

10050400 - Engineering Development Review

- 19.004 City Review Services

10050410 - CIP Project Engineering

- 20.004 CIP Project Engineering

10050500 - Transportation Engineering

- 21.004 Planning/Engineering

10085300 - Hazard Prevention

- 22.004 Fire Hydrant

**Basis of allocation**

- Janitorial Square Footage by Fund/Department
- Utilities Square Footage by Fund/Department
- Direct Allocation to Parking, Fund 510
- Maintenance Square Footage by Fund/Department

Value of Assigned Vehicles by Department/Division

Salary and Wage Analysis

Estimate of Time by Department/Fund (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)

Estimate of Time by Department/Fund (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)

Fixed amount per the budget document

**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, 2012</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	\$12,059,828	\$241,197

**Building Use Charge  
Costs to be allocated**

<u>Expenditures Per Financial Statement:</u>	<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><b>\$241,197</b></u>			<u><b>\$241,197</b></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	<u>\$241,197</u>		<u>\$92,579</u>	<u>\$129,366</u>	<u>\$19,252</u>
Allocable Costs	<u>\$241,197</u>		<u>\$92,579</u>	<u>\$129,366</u>	<u>\$19,252</u>
<b>1st Allocation</b>	<b><u>\$241,197</u></b>		<b><u>\$92,579</u></b>	<b><u>\$129,366</u></b>	<b><u>\$19,252</u></b>
Functional Cost					
Allocable Costs					
<b>2nd Allocation</b>					
<b>Total allocated</b>	<b><u>\$241,197</u></b>		<b><u>\$92,579</u></b>	<b><u>\$129,366</u></b>	<b><u>\$19,252</u></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	6.452 %	\$5,973		\$5,973		\$5,973
City Council	2,502	17.210 %	\$15,933		\$15,933		\$15,933
Economic Development	100	0.688 %	\$637		\$637		\$637
Natural Resources Protection	214	1.472 %	\$1,363		\$1,363		\$1,363
City Attorney	550	3.783 %	\$3,502		\$3,502		\$3,502
Administration & Records	906	6.232 %	\$5,769		\$5,769		\$5,769
Finance Administration	495	3.405 %	\$3,152		\$3,152		\$3,152
Revenue Management	144	0.991 %	\$917		\$917		\$917
Accounting	2,898	19.934 %	\$18,455		\$18,455		\$18,455
Network Services	2,484	17.086 %	\$15,818		\$15,818		\$15,818
Human Resources	1,000	6.879 %	\$6,368		\$6,368		\$6,368
Risk Management	135	0.929 %	\$860		\$860		\$860
Building Maintenance	1,472	10.125 %	\$9,374		\$9,374		\$9,374
All Other	700	4.814 %	\$4,458		\$4,458		\$4,458
<b>Total</b>	<u>14,538</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: Sallie McAndrew



**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>
Long Range Planning	820	6.129 %	\$7,928		\$7,928		\$7,928
Building and Safety	2,280	17.040 %	\$22,044		\$22,044		\$22,044
Public Works Administration	4,620	34.529 %	\$44,669		\$44,669		\$44,669
CIP Project Engineering	3,920	29.297 %	\$37,901		\$37,901		\$37,901
Transportation Engineering	100	0.747 %	\$967		\$967		\$967
FD530 Transit Fund	120	0.897 %	\$1,160		\$1,160		\$1,160
All Other	700	5.232 %	\$6,768		\$6,768		\$6,768
Development Review	820	6.129 %	\$7,929		\$7,929		\$7,929
<b>Total</b>	<u>13,380</u>	<u>100.000 %</u>	<u>\$129,366</u>		<u>\$129,366</u>		<u>\$129,366</u>

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

Source: Sallie McAndrew

**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>
FD500 Water Fund	1,620	4.600 %	\$886		\$886		\$886
FD520 Sewer Fund	2,200	6.246 %	\$1,203		\$1,203		\$1,203
Flood Control	4,700	13.345 %	\$2,569		\$2,569		\$2,569
Landscape & Park Maintenance	4,700	13.345 %	\$2,569		\$2,569		\$2,569
Vehicle & Equipment Maintenace	22,000	62.464 %	\$12,025		\$12,025		\$12,025
Total	35,220	100.000 %	\$19,252		\$19,252		\$19,252

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

Source: Sallie McAndrew

**Building Use Charge  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>City Hall</u>	<u>919 Palm</u>	<u>Corporation Yard</u>
City Administration	\$5,973	\$5,973		
City Council	\$15,933	\$15,933		
Natural Resources Protection	\$1,363	\$1,363		
City Attorney	\$3,502	\$3,502		
Administration & Records	\$5,769	\$5,769		
Finance Administration	\$3,152	\$3,152		
Revenue Management	\$917	\$917		
Accounting	\$18,455	\$18,455		
Network Services	\$15,818	\$15,818		
Human Resources	\$6,368	\$6,368		
Risk Management	\$860	\$860		
Public Works Administration	\$44,669		\$44,669	
Building Maintenance	\$9,374	\$9,374		
Vehicle & Equipment Maintenance	\$12,025			\$12,025
CIP Project Engineering	\$37,901		\$37,901	
Transportation Engineering	\$967		\$967	
Economic Development	\$637	\$637		
Development Review	\$7,929		\$7,929	
Long Range Planning	\$7,928		\$7,928	
Building and Safety	\$22,044		\$22,044	
Landscape & Park Maintenance	\$2,569			\$2,569
Flood Control	\$2,569			\$2,569
FD500 Water Fund	\$886			\$886
FD520 Sewer Fund	\$1,203			\$1,203
FD530 Transit Fund	\$1,160		\$1,160	
All Other	\$11,226	\$4,458	\$6,768	
<b>Total</b>	<b>\$241,197</b>	<b>\$92,579</b>	<b>\$129,366</b>	<b>\$19,252</b>

**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 associated with Citywide Administration and are allocated based upon total 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>
	\$740,957			\$740,957
Allocated additions:				
10000000 - Building Use Charge	\$5,973		\$5,973	
10010200 - City Council		\$1,607	\$1,607	
10015100 - City Attorney		\$6,040	\$6,040	
10020100 - Administration & Records		\$4,496	\$4,496	
10025120 - Revenue Management		\$2,004	\$2,004	
10025140 - Accounting		\$5,106	\$5,106	
10025300 - Network Services		\$22,398	\$22,398	
10025450 - Geographic Information Services		\$26,335	\$26,335	
10026100 - Support Services		\$1,021	\$1,021	
10030100 - Human Resources		\$5,829	\$5,829	
10030200 - Risk Management		\$18,584	\$18,584	
10030300 - Wellness Program		\$113	\$113	
10050230 - Building Maintenance		\$8,212	\$8,212	
Total allocated additions:	<u>\$5,973</u>	<u>\$101,745</u>	<u>\$107,718</u>	<u>\$107,718</u>
Total to be allocated	<u><b>\$746,930</b></u>	<u><b>\$101,745</b></u>		<u><b>\$848,675</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><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$463,109		\$463,109
FRINGE BENEFITS	\$187,497		\$187,497
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$90,351		\$90,351
Departmental Expenditures	\$740,957		\$740,957
Additions: 1st			
Other	\$5,973	\$5,973	
Functional Cost	\$746,930	\$5,973	\$740,957
Reallocate Admin		(\$5,973)	\$5,973
Allocable Costs	\$746,930		\$746,930
<b>1st Allocation</b>	<b>\$746,930</b>		<b>\$746,930</b>
Additions: 2nd			
Other	\$101,745	\$101,745	
Functional Cost	\$101,745	\$101,745	
Reallocate Admin		(\$101,745)	\$101,745
Allocable Costs	\$101,745		\$101,745
<b>2nd Allocation</b>	<b>\$101,745</b>		<b>\$101,745</b>
<b>Total allocated</b>	<b>\$848,675</b>		<b>\$848,675</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	130,064	0.193 %	\$1,442		\$1,442	\$196	\$1,638
Cultural Activities	278,076	0.413 %	\$3,083		\$3,083	\$420	\$3,503
Economic Development	260,509	0.387 %	\$2,888		\$2,888	\$393	\$3,281
Natural Resources Protection	386,008	0.573 %	\$4,279		\$4,279	\$583	\$4,862
Community Promotion	411,578	0.611 %	\$4,563		\$4,563	\$622	\$5,185
City Attorney	540,145	0.802 %	\$5,988		\$5,988	\$816	\$6,804
Administration & Records	320,543	0.476 %	\$3,554		\$3,554	\$484	\$4,038
Finance Administration	282,978	0.420 %	\$3,137		\$3,137	\$427	\$3,564
Revenue Management	808,685	1.200 %	\$8,965		\$8,965	\$1,221	\$10,186
Accounting	593,767	0.881 %	\$6,583		\$6,583	\$897	\$7,480
Network Services	2,051,062	3.044 %	\$22,738		\$22,738	\$3,097	\$25,835
Support Services	100,916	0.150 %	\$1,119		\$1,119	\$152	\$1,271
Human Resources	676,519	1.004 %	\$7,500		\$7,500	\$1,022	\$8,522
Risk Management	2,253,418	3.345 %	\$24,982		\$24,982	\$3,403	\$28,385
Wellness Program	13,492	0.020 %	\$150		\$150	\$20	\$170
Community Development Admin	396,008	0.588 %	\$4,390		\$4,390	\$598	\$4,988
Commissions & Committees	20,281	0.030 %	\$225		\$225	\$31	\$256
Development Review	480,572	0.713 %	\$5,328		\$5,328	\$726	\$6,054
Long Range Planning	635,951	0.944 %	\$7,050		\$7,050	\$960	\$8,010
Building and Safety	988,670	1.467 %	\$10,961		\$10,961	\$1,493	\$12,454
Public Works Administration	958,686	1.423 %	\$10,628		\$10,628	\$1,448	\$12,076
Landscape & Park Maintenance	2,035,588	3.021 %	\$22,567		\$22,567	\$3,074	\$25,641
Swim Center Maintenance	360,863	0.536 %	\$4,001		\$4,001	\$545	\$4,546
Tree Maintenance	398,939	0.592 %	\$4,423		\$4,423	\$602	\$5,025
Building Maintenance	944,969	1.403 %	\$10,476		\$10,476	\$1,427	\$11,903
Streets & Sidewalk Maintenance	1,251,044	1.857 %	\$13,869		\$13,869	\$1,889	\$15,758
Flood Control	736,773	1.094 %	\$8,168		\$8,168	\$1,113	\$9,281
Traffic Signals & Lights	440,513	0.654 %	\$4,884		\$4,884	\$665	\$5,549
Vehicle & Equipment Maintenance	1,094,750	1.625 %	\$12,137		\$12,137	\$1,653	\$13,790
Engineering Development Review	407,804	0.605 %	\$4,521		\$4,521	\$616	\$5,137
CIP Project Engineering	1,526,674	2.266 %	\$16,925		\$16,925	\$2,305	\$19,230
Transportation Engineering	436,771	0.648 %	\$4,842		\$4,842	\$660	\$5,502
Human Relations	251,177	0.373 %	\$2,785		\$2,785	\$379	\$3,164
Recreation Administration	721,610	1.071 %	\$8,000		\$8,000	\$1,090	\$9,090
Facilities - Parks and Recreation	192,201	0.285 %	\$2,131		\$2,131	\$290	\$2,421
Recreational Sports	303,414	0.450 %	\$3,364		\$3,364	\$458	\$3,822
Youth Services	882,025	1.309 %	\$9,778		\$9,778	\$1,332	\$11,110
Community Services	208,434	0.309 %	\$2,311		\$2,311	\$315	\$2,626
Ranger Program	218,224	0.324 %	\$2,419		\$2,419	\$330	\$2,749
Aquatics & Sinsheimer Park	336,317	0.499 %	\$3,728		\$3,728	\$508	\$4,236
Police Administration	1,368,046	2.031 %	\$15,166		\$15,166	\$2,066	\$17,232

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>
Patrol	7,070,858	10.495 %	\$78,389		\$78,389	\$10,678	\$89,067
Investigations	2,438,119	3.619 %	\$27,029		\$27,029	\$3,682	\$30,711
Neighborhood Services	195,864	0.291 %	\$2,171		\$2,171	\$296	\$2,467
Traffic Safety	768,007	1.140 %	\$8,514		\$8,514	\$1,160	\$9,674
Fire Administration	572,719	0.850 %	\$6,349		\$6,349	\$865	\$7,214
Emergency Response	8,478,607	12.584 %	\$93,995		\$93,995	\$12,804	\$106,799
Hazard Prevention	575,501	0.854 %	\$6,380		\$6,380	\$869	\$7,249
Training Services	256,631	0.381 %	\$2,845		\$2,845	\$388	\$3,233
Technical Services	22,714	0.034 %	\$252		\$252	\$34	\$286
Disaster Preparedness	17,469	0.026 %	\$194		\$194	\$26	\$220
FD210 Downtown Bid Fund	200,407	0.297 %	\$2,222		\$2,222	\$303	\$2,525
FD240 CDBG Fund	258,266	0.383 %	\$2,863		\$2,863	\$390	\$3,253
FD290 Tourism Bid Fund	1,013,218	1.504 %	\$11,233		\$11,233	\$1,530	\$12,763
FD500 Water Fund	4,795,765	7.118 %	\$53,167		\$53,167	\$7,242	\$60,409
FD510 Parking Fund	1,817,651	2.698 %	\$20,151		\$20,151	\$2,745	\$22,896
FD520 Sewer Fund	5,680,129	8.431 %	\$62,971		\$62,971	\$8,578	\$71,549
FD530 Transit Fund	2,616,974	3.884 %	\$29,012		\$29,012	\$3,952	\$32,964
Golf Course Oper & Maint	517,375	0.768 %	\$5,736		\$5,736	\$781	\$6,517
FD625 Jack House Fund	3,106	0.005 %	\$34		\$34	\$5	\$39
FD640 Reservoir Operations	674,478	1.001 %	\$7,477		\$7,477	\$1,019	\$8,496
FD650 Narcotics Task Force Fund	36,954	0.055 %	\$410		\$410	\$56	\$466
FD653 Hazardous Mat Task Force Fund	17,756	0.026 %	\$197		\$197	\$27	\$224
FD655 Bomb Task Force Fund	14,307	0.021 %	\$159		\$159	\$22	\$181
Geographic Information Services	439,099	0.652 %	\$4,868		\$4,868	\$663	\$5,531
All Other							
Police Support Services	<u>2,188,783</u>	<u>3.247 %</u>	<u>\$24,264</u>		<u>\$24,264</u>	<u>\$3,304</u>	<u>\$27,568</u>
Total	<u>67,374,821</u>	<u>100.000 %</u>	<u>\$746,930</u>		<u>\$746,930</u>	<u>\$101,745</u>	<u>\$848,675</u>

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

Source: Sallie McAndrew



City Administration  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Citywide Administration</u>
City Council	\$1,638	\$1,638
Natural Resources Protection	\$4,862	\$4,862
City Attorney	\$6,804	\$6,804
Administration & Records	\$4,038	\$4,038
Finance Administration	\$3,564	\$3,564
Revenue Management	\$10,186	\$10,186
Accounting	\$7,480	\$7,480
Network Services	\$25,835	\$25,835
Geographic Information Services	\$5,531	\$5,531
Support Services	\$1,271	\$1,271
Human Resources	\$8,522	\$8,522
Risk Management	\$28,385	\$28,385
Wellness Program	\$170	\$170
Public Works Administration	\$12,076	\$12,076
Building Maintenance	\$11,903	\$11,903
Vehicle & Equipment Maintenance	\$13,790	\$13,790
Engineering Development Review	\$5,137	\$5,137
CIP Project Engineering	\$19,230	\$19,230
Transportation Engineering	\$5,502	\$5,502
Hazard Prevention	\$7,249	\$7,249
Cultural Activities	\$3,503	\$3,503
Economic Development	\$3,281	\$3,281
Community Promotion	\$5,185	\$5,185
Human Relations	\$3,164	\$3,164
Community Development Admin	\$4,988	\$4,988
Commissions & Committees	\$256	\$256
Development Review	\$6,054	\$6,054
Traffic Signals & Lights	\$5,549	\$5,549
Long Range Planning	\$8,010	\$8,010
Building and Safety	\$12,454	\$12,454
Landscape & Park Maintenance	\$25,641	\$25,641
Swim Center Maintenance	\$4,546	\$4,546
Tree Maintenance	\$5,025	\$5,025
Streets & Sidewalk Maintenance	\$15,758	\$15,758
Flood Control	\$9,281	\$9,281
Recreation Administration	\$9,090	\$9,090
Facilities - Parks and Recreation	\$2,421	\$2,421
Recreational Sports	\$3,822	\$3,822
Youth Services	\$11,110	\$11,110
Community Services	\$2,626	\$2,626
Ranger Program	\$2,749	\$2,749

City Administration  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Citywide Administration</u>
Aquatics & Sinsheimer Park	\$4,236	\$4,236
Golf Course Oper & Maint	\$6,517	\$6,517
Police Administration	\$17,232	\$17,232
Patrol	\$89,067	\$89,067
Investigations	\$30,711	\$30,711
Police Support Services	\$27,568	\$27,568
Neighborhood Services	\$2,467	\$2,467
Traffic Safety	\$9,674	\$9,674
Fire Administration	\$7,214	\$7,214
Emergency Response	\$106,799	\$106,799
Training Services	\$3,233	\$3,233
Technical Services	\$286	\$286
Disaster Preparedness	\$220	\$220
FD210 Downtown Bid Fund	\$2,525	\$2,525
FD240 CDBG Fund	\$3,253	\$3,253
FD290 Tourism Bid Fund	\$12,763	\$12,763
FD500 Water Fund	\$60,409	\$60,409
FD510 Parking Fund	\$22,896	\$22,896
FD520 Sewer Fund	\$71,549	\$71,549
FD530 Transit Fund	\$32,964	\$32,964
FD625 Jack House Fund	\$39	\$39
FD640 Reservoir Operations	\$8,496	\$8,496
FD650 Narcotics Task Force Fund	\$466	\$466
FD653 Hazardous Mat Task Force Fund	\$224	\$224
FD655 Bomb Task Force Fund	\$181	\$181
All Other		
Total	<u>\$848,675</u>	<u>\$848,675</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 total 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>
	\$130,064			\$130,064
Allocated additions:				
10000000 - Building Use Charge	\$15,933		\$15,933	
10010100 - City Administration	\$1,442	\$196	\$1,638	
10015100 - City Attorney		\$1,060	\$1,060	
10020100 - Administration & Records		\$11,731	\$11,731	
10025120 - Revenue Management		\$352	\$352	
10025140 - Accounting		\$2,201	\$2,201	
10025300 - Network Services		\$18,295	\$18,295	
10026100 - Support Services		\$93	\$93	
10050230 - Building Maintenance		\$21,903	\$21,903	
Total allocated additions:	<u>\$17,375</u>	<u>\$55,831</u>	<u>\$73,206</u>	<u>\$73,206</u>
Total to be allocated	<u><b>\$147,439</b></u>	<u><b>\$55,831</b></u>		<u><b>\$203,270</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><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$58,351		\$58,351
FRINGE BENEFITS	\$52,197		\$52,197
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$19,516		\$19,516
Departmental Expenditures	\$130,064		\$130,064
Additions: 1st			
Other	\$17,375	\$17,375	
Functional Cost	\$147,439	\$17,375	\$130,064
Reallocate Admin		(\$17,375)	\$17,375
Allocable Costs	\$147,439		\$147,439
<b>1st Allocation</b>	<b>\$147,439</b>		<b>\$147,439</b>
Additions: 2nd			
Other	\$55,831	\$55,831	
Functional Cost	\$55,831	\$55,831	
Reallocate Admin		(\$55,831)	\$55,831
Allocable Costs	\$55,831		\$55,831
<b>2nd Allocation</b>	<b>\$55,831</b>		<b>\$55,831</b>
<b>Total allocated</b>	<b>\$203,270</b>		<b>\$203,270</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	740,957	1.090 %	\$1,607		\$1,607		\$1,607
Cultural Activities	278,076	0.409 %	\$603		\$603	\$231	\$834
Economic Development	260,509	0.383 %	\$565		\$565	\$216	\$781
Natural Resources Protection	386,008	0.568 %	\$837		\$837	\$320	\$1,157
Community Promotion	411,578	0.605 %	\$893		\$893	\$342	\$1,235
City Attorney	540,145	0.794 %	\$1,171		\$1,171	\$448	\$1,619
Administration & Records	320,543	0.471 %	\$695		\$695	\$266	\$961
Finance Administration	282,978	0.416 %	\$614		\$614	\$235	\$849
Revenue Management	808,685	1.189 %	\$1,754		\$1,754	\$671	\$2,425
Accounting	593,767	0.873 %	\$1,288		\$1,288	\$493	\$1,781
Network Services	2,051,062	3.017 %	\$4,448		\$4,448	\$1,703	\$6,151
Support Services	100,916	0.148 %	\$219		\$219	\$84	\$303
Human Resources	676,519	0.995 %	\$1,467		\$1,467	\$562	\$2,029
Risk Management	2,253,418	3.315 %	\$4,887		\$4,887	\$1,871	\$6,758
Wellness Program	13,492	0.020 %	\$29		\$29	\$11	\$40
Community Development Admin	396,008	0.582 %	\$859		\$859	\$329	\$1,188
Commissions & Committees	20,281	0.030 %	\$44		\$44	\$17	\$61
Development Review	480,572	0.707 %	\$1,042		\$1,042	\$399	\$1,441
Long Range Planning	635,951	0.935 %	\$1,379		\$1,379	\$528	\$1,907
Building and Safety	988,670	1.454 %	\$2,144		\$2,144	\$821	\$2,965
Public Works Administration	958,686	1.410 %	\$2,079		\$2,079	\$796	\$2,875
Landscape & Park Maintenance	2,035,588	2.994 %	\$4,415		\$4,415	\$1,690	\$6,105
Swim Center Maintenance	360,863	0.531 %	\$783		\$783	\$300	\$1,083
Tree Maintenance	398,939	0.587 %	\$865		\$865	\$331	\$1,196
Building Maintenance	944,969	1.390 %	\$2,049		\$2,049	\$785	\$2,834
Streets & Sidewalk Maintenance	1,251,044	1.840 %	\$2,713		\$2,713	\$1,039	\$3,752
Flood Control	736,773	1.084 %	\$1,598		\$1,598	\$612	\$2,210
Traffic Signals & Lights	440,513	0.648 %	\$955		\$955	\$366	\$1,321
Vehicle & Equipment Mainteneace	1,094,750	1.610 %	\$2,374		\$2,374	\$909	\$3,283
Engineering Development Review	407,804	0.600 %	\$884		\$884	\$339	\$1,223
CIP Project Engineering	1,526,674	2.246 %	\$3,311		\$3,311	\$1,268	\$4,579
Transportation Engineering	436,771	0.642 %	\$947		\$947	\$363	\$1,310
Human Relations	251,177	0.369 %	\$545		\$545	\$209	\$754
Recreation Administration	721,610	1.061 %	\$1,565		\$1,565	\$599	\$2,164
Facilities - Parks and Recreation	192,201	0.283 %	\$417		\$417	\$160	\$577
Recreational Sports	303,414	0.446 %	\$658		\$658	\$252	\$910
Youth Services	882,025	1.297 %	\$1,913		\$1,913	\$732	\$2,645
Community Services	208,434	0.307 %	\$452		\$452	\$173	\$625
Ranger Program	218,224	0.321 %	\$473		\$473	\$181	\$654
Aquatics & Sinsheimer Park	336,317	0.495 %	\$729		\$729	\$279	\$1,008
Police Administration	1,368,046	2.012 %	\$2,967		\$2,967	\$1,136	\$4,103

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>
Patrol	7,070,858	10.401 %	\$15,334		\$15,334	\$5,871	\$21,205
Investigations	2,438,119	3.586 %	\$5,287		\$5,287	\$2,024	\$7,311
Neighborhood Services	195,864	0.288 %	\$425		\$425	\$163	\$588
Traffic Safety	768,007	1.130 %	\$1,666		\$1,666	\$638	\$2,304
Fire Administration	572,719	0.842 %	\$1,242		\$1,242	\$476	\$1,718
Emergency Response	8,478,607	12.471 %	\$18,387		\$18,387	\$7,039	\$25,426
Hazard Prevention	575,501	0.847 %	\$1,248		\$1,248	\$478	\$1,726
Training Services	256,631	0.377 %	\$557		\$557	\$213	\$770
Technical Services	22,714	0.033 %	\$49		\$49	\$19	\$68
Disaster Preparedness	17,469	0.026 %	\$38		\$38	\$15	\$53
FD210 Downtown Bid Fund	200,407	0.295 %	\$435		\$435	\$166	\$601
FD240 CDBG Fund	258,266	0.380 %	\$560		\$560	\$214	\$774
FD290 Tourism Bid Fund	1,013,218	1.490 %	\$2,197		\$2,197	\$841	\$3,038
FD500 Water Fund	4,795,765	7.054 %	\$10,400		\$10,400	\$3,982	\$14,382
FD510 Parking Fund	1,817,651	2.674 %	\$3,942		\$3,942	\$1,509	\$5,451
FD520 Sewer Fund	5,680,129	8.355 %	\$12,318		\$12,318	\$4,716	\$17,034
FD530 Transit Fund	2,616,974	3.849 %	\$5,675		\$5,675	\$2,173	\$7,848
Golf Course Oper & Maint	517,375	0.761 %	\$1,122		\$1,122	\$430	\$1,552
FD625 Jack House Fund	3,106	0.005 %	\$7		\$7	\$3	\$10
FD640 Reservoir Operations	674,478	0.992 %	\$1,463		\$1,463	\$560	\$2,023
FD650 Narcotics Task Force Fund	36,954	0.054 %	\$80		\$80	\$31	\$111
FD653 Hazardous Mat Task Force Fund	17,756	0.026 %	\$39		\$39	\$15	\$54
FD655 Bomb Task Force Fund	14,307	0.021 %	\$31		\$31	\$12	\$43
Geographic Information Services	439,099	0.646 %	\$952		\$952	\$365	\$1,317
All Other							
Police Support Services	<u>2,188,783</u>	<u>3.223 %</u>	<u>\$4,748</u>		<u>\$4,748</u>	<u>\$1,812</u>	<u>\$6,560</u>
Total	<u>67,985,714</u>	<u>100.000 %</u>	<u>\$147,439</u>		<u>\$147,439</u>	<u>\$55,831</u>	<u>\$203,270</u>

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

Source:

City Council  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Council</u>
City Administration	\$1,607	\$1,607
Natural Resources Protection	\$1,157	\$1,157
City Attorney	\$1,619	\$1,619
Administration & Records	\$961	\$961
Finance Administration	\$849	\$849
Revenue Management	\$2,425	\$2,425
Accounting	\$1,781	\$1,781
Network Services	\$6,151	\$6,151
Geographic Information Services	\$1,317	\$1,317
Support Services	\$303	\$303
Human Resources	\$2,029	\$2,029
Risk Management	\$6,758	\$6,758
Wellness Program	\$40	\$40
Public Works Administration	\$2,875	\$2,875
Building Maintenance	\$2,834	\$2,834
Vehicle & Equipment Maintenance	\$3,283	\$3,283
Engineering Development Review	\$1,223	\$1,223
CIP Project Engineering	\$4,579	\$4,579
Transportation Engineering	\$1,310	\$1,310
Hazard Prevention	\$1,726	\$1,726
Cultural Activities	\$834	\$834
Economic Development	\$781	\$781
Community Promotion	\$1,235	\$1,235
Human Relations	\$754	\$754
Community Development Admin	\$1,188	\$1,188
Commissions & Committees	\$61	\$61
Development Review	\$1,441	\$1,441
Traffic Signals & Lights	\$1,321	\$1,321
Long Range Planning	\$1,907	\$1,907
Building and Safety	\$2,965	\$2,965
Landscape & Park Maintenance	\$6,105	\$6,105
Swim Center Maintenance	\$1,083	\$1,083
Tree Maintenance	\$1,196	\$1,196
Streets & Sidewalk Maintenance	\$3,752	\$3,752
Flood Control	\$2,210	\$2,210
Recreation Administration	\$2,164	\$2,164
Facilities - Parks and Recreation	\$577	\$577
Recreational Sports	\$910	\$910
Youth Services	\$2,645	\$2,645
Community Services	\$625	\$625
Ranger Program	\$654	\$654
Aquatics & Sinsheimer Park	\$1,008	\$1,008



City Council  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Council</u>
Golf Course Oper & Maint	\$1,552	\$1,552
Police Administration	\$4,103	\$4,103
Patrol	\$21,205	\$21,205
Investigations	\$7,311	\$7,311
Police Support Services	\$6,560	\$6,560
Neighborhood Services	\$588	\$588
Traffic Safety	\$2,304	\$2,304
Fire Administration	\$1,718	\$1,718
Emergency Response	\$25,426	\$25,426
Training Services	\$770	\$770
Technical Services	\$68	\$68
Disaster Preparedness	\$53	\$53
FD210 Downtown Bid Fund	\$601	\$601
FD240 CDBG Fund	\$774	\$774
FD290 Tourism Bid Fund	\$3,038	\$3,038
FD500 Water Fund	\$14,382	\$14,382
FD510 Parking Fund	\$5,451	\$5,451
FD520 Sewer Fund	\$17,034	\$17,034
FD530 Transit Fund	\$7,848	\$7,848
FD625 Jack House Fund	\$10	\$10
FD640 Reservoir Operations	\$2,023	\$2,023
FD650 Narcotics Task Force Fund	\$111	\$111
FD653 Hazardous Mat Task Force Fund	\$54	\$54
FD655 Bomb Task Force Fund	\$43	\$43
All Other		
Total	<u>\$203,270</u>	<u>\$203,270</u>

**SCHEDULE 4.01**

**NATURAL RESOURCES PROTECTION**

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 and to the open space and greenbelt programs. Because of growth in the City's open space system and increased responsibility for mitigation activities, in 2000 the natural resources protection program was expanded significantly with the addition of the City Biologist. 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 are for services set forth in the budget document. These costs are allocated directly to Water and Sewer.

Natural Resources Protection  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$386,008			\$386,008
Allocated additions:				
10000000 - Building Use Charge	\$1,363		\$1,363	
10010100 - City Administration	\$4,279	\$583	\$4,862	
10010200 - City Council	\$837	\$320	\$1,157	
10015100 - City Attorney		\$3,146	\$3,146	
10020100 - Administration & Records		\$3,623	\$3,623	
10025120 - Revenue Management		\$1,044	\$1,044	
10025140 - Accounting		\$3,739	\$3,739	
10025300 - Network Services		\$8,490	\$8,490	
10026100 - Support Services		\$557	\$557	
10030100 - Human Resources		\$3,331	\$3,331	
10030200 - Risk Management		\$10,619	\$10,619	
10030300 - Wellness Program		\$65	\$65	
10050230 - Building Maintenance		\$1,874	\$1,874	
10050340 - Vehicle & Equipment Maintenance		\$1,509	\$1,509	
Total allocated additions:	<u>\$6,479</u>	<u>\$38,900</u>	<u>\$45,379</u>	<u>\$45,379</u>
Total to be allocated	<u><u>\$392,487</u></u>	<u><u>\$38,900</u></u>		<u><u>\$431,387</u></u>

Natural Resources Protection  
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	\$218,627		\$218,627	
FRINGE BENEFITS	\$92,958		\$92,958	
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$74,423		\$74,423	
Departmental Expenditures	\$386,008		\$386,008	
Additions: 1st				
Other	\$6,479	\$6,479		
Functional Cost	\$392,487	\$6,479	\$386,008	
Reallocate Admin		(\$6,479)	\$6,479	
Allocable Costs	\$392,487		\$392,487	
Unallocated	(\$392,487)		(\$392,487)	
<b>1st Allocation</b>				
Additions: 2nd				
Other	\$38,900	\$38,900		
Functional Cost	\$38,900	\$38,900		
Reallocate Admin		(\$38,900)	\$38,900	
Allocable Costs	\$38,900		\$38,900	
Unallocated	(\$38,900)		(\$38,900)	
<b>2nd Allocation</b>				
<b>Total allocated</b>				

Natural Resources Protection  
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 %		\$9,300	\$9,300		\$9,300
FD520 Sewer Fund	1	50.000 %		\$16,600	\$16,600		\$16,600
Subtotal	<u>2</u>	<u>100.000 %</u>		<u>\$25,900</u>	<u>\$25,900</u>		<u>\$25,900</u>
Direct Billed				(\$25,900)	(\$25,900)		(\$25,900)
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 per budget document

Source: Accounting

Natural Resources Protection  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Program Support</u>
FD500 Water Fund	\$9,300	\$9,300
FD520 Sewer Fund	\$16,600	\$16,600
Subtotal	\$25,900	\$25,900
Direct Billed	(\$25,900)	(\$25,900)
Total		

**SCHEDULE 5.01**

**CITY ATTORNEY**

NATURE AND EXTENT OF SERVICE

The City Attorney ensures that the City conducts its activities in accordance with law, 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.

Costs are allocated as follows:

- **City Attorney** - These costs are associated with activities of the City Attorney and are allocated based upon total expenditures by fund/department/division.

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>
	\$540,145			\$540,145
Allocated additions:				
10000000 - Building Use Charge	\$3,502		\$3,502	
10010100 - City Administration	\$5,988	\$816	\$6,804	
10010200 - City Council	\$1,171	\$448	\$1,619	
10020100 - Administration & Records		\$6,439	\$6,439	
10025120 - Revenue Management		\$1,461	\$1,461	
10025140 - Accounting		\$4,676	\$4,676	
10025300 - Network Services		\$11,244	\$11,244	
10025450 - Geographic Information Services		\$5,333	\$5,333	
10026100 - Support Services		\$806	\$806	
10030100 - Human Resources		\$4,996	\$4,996	
10030200 - Risk Management		\$15,929	\$15,929	
10030300 - Wellness Program		\$97	\$97	
10050230 - Building Maintenance		\$4,814	\$4,814	
Total allocated additions:	<u>\$10,661</u>	<u>\$57,059</u>	<u>\$67,720</u>	<u>\$67,720</u>
Total to be allocated	<u><b>\$550,806</b></u>	<u><b>\$57,059</b></u>		<u><b>\$607,865</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><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$347,869		\$347,869
FRINGE BENEFITS	\$150,628		\$150,628
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$41,648		\$41,648
Departmental Expenditures	\$540,145		\$540,145
Additions: 1st			
Other	\$10,661	\$10,661	
Functional Cost	\$550,806	\$10,661	\$540,145
Reallocate Admin		(\$10,661)	\$10,661
Allocable Costs	\$550,806		\$550,806
<b>1st Allocation</b>	<b>\$550,806</b>		<b>\$550,806</b>
Additions: 2nd			
Other	\$57,059	\$57,059	
Functional Cost	\$57,059	\$57,059	
Reallocate Admin		(\$57,059)	\$57,059
Allocable Costs	\$57,059		\$57,059
<b>2nd Allocation</b>	<b>\$57,059</b>		<b>\$57,059</b>
<b>Total allocated</b>	<b>\$607,865</b>		<b>\$607,865</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	740,957	1.096 %	\$6,040		\$6,040		\$6,040
City Council	130,064	0.192 %	\$1,060		\$1,060		\$1,060
Cultural Activities	278,076	0.412 %	\$2,267		\$2,267	\$239	\$2,506
Economic Development	260,509	0.386 %	\$2,123		\$2,123	\$224	\$2,347
Natural Resources Protection	386,008	0.571 %	\$3,146		\$3,146		\$3,146
Community Promotion	411,578	0.609 %	\$3,355		\$3,355	\$354	\$3,709
Administration & Records	320,543	0.474 %	\$2,613		\$2,613	\$276	\$2,889
Finance Administration	282,978	0.419 %	\$2,307		\$2,307	\$243	\$2,550
Revenue Management	808,685	1.197 %	\$6,592		\$6,592	\$696	\$7,288
Accounting	593,767	0.879 %	\$4,840		\$4,840	\$511	\$5,351
Network Services	2,051,062	3.035 %	\$16,718		\$16,718	\$1,765	\$18,483
Support Services	100,916	0.149 %	\$823		\$823	\$87	\$910
Human Resources	676,519	1.001 %	\$5,514		\$5,514	\$582	\$6,096
Risk Management	2,253,418	3.335 %	\$18,368		\$18,368	\$1,939	\$20,307
Wellness Program	13,492	0.020 %	\$110		\$110	\$12	\$122
Community Development Admin	396,008	0.586 %	\$3,228		\$3,228	\$341	\$3,569
Commissions & Committees	20,281	0.030 %	\$165		\$165	\$17	\$182
Development Review	480,572	0.711 %	\$3,917		\$3,917	\$413	\$4,330
Long Range Planning	635,951	0.941 %	\$5,184		\$5,184	\$547	\$5,731
Building and Safety	988,670	1.463 %	\$8,059		\$8,059	\$851	\$8,910
Public Works Administration	958,686	1.419 %	\$7,814		\$7,814	\$825	\$8,639
Landscape & Park Maintenance	2,035,588	3.012 %	\$16,592		\$16,592	\$1,751	\$18,343
Swim Center Maintenance	360,863	0.534 %	\$2,941		\$2,941	\$310	\$3,251
Tree Maintenance	398,939	0.590 %	\$3,252		\$3,252	\$343	\$3,595
Building Maintenance	944,969	1.398 %	\$7,702		\$7,702	\$813	\$8,515
Streets & Sidewalk Maintenance	1,251,044	1.851 %	\$10,197		\$10,197	\$1,076	\$11,273
Flood Control	736,773	1.090 %	\$6,005		\$6,005	\$634	\$6,639
Traffic Signals & Lights	440,513	0.652 %	\$3,591		\$3,591	\$379	\$3,970
Vehicle & Equipment Maintenace	1,094,750	1.620 %	\$8,923		\$8,923	\$942	\$9,865
Engineering Development Review	407,804	0.603 %	\$3,324		\$3,324	\$351	\$3,675
CIP Project Engineering	1,526,674	2.259 %	\$12,444		\$12,444	\$1,314	\$13,758
Transportation Engineering	436,771	0.646 %	\$3,560		\$3,560	\$376	\$3,936
Human Relations	251,177	0.372 %	\$2,047		\$2,047	\$216	\$2,263
Recreation Administration	721,610	1.068 %	\$5,882		\$5,882	\$621	\$6,503
Facilities - Parks and Recreation	192,201	0.284 %	\$1,567		\$1,567	\$165	\$1,732
Recreational Sports	303,414	0.449 %	\$2,473		\$2,473	\$261	\$2,734
Youth Services	882,025	1.305 %	\$7,189		\$7,189	\$759	\$7,948
Community Services	208,434	0.308 %	\$1,699		\$1,699	\$179	\$1,878
Ranger Program	218,224	0.323 %	\$1,779		\$1,779	\$188	\$1,967
Aquatics & Sinsheimer Park	336,317	0.498 %	\$2,741		\$2,741	\$289	\$3,030
Police Administration	1,368,046	2.024 %	\$11,151		\$11,151	\$1,177	\$12,328

**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>
Patrol	7,070,858	10.464 %	\$57,634		\$57,634	\$6,084	\$63,718
Investigations	2,438,119	3.608 %	\$19,873		\$19,873	\$2,098	\$21,971
Neighborhood Services	195,864	0.290 %	\$1,596		\$1,596	\$169	\$1,765
Traffic Safety	768,007	1.137 %	\$6,260		\$6,260	\$661	\$6,921
Fire Administration	572,719	0.848 %	\$4,668		\$4,668	\$493	\$5,161
Emergency Response	8,478,607	12.547 %	\$69,109		\$69,109	\$7,295	\$76,404
Hazard Prevention	575,501	0.852 %	\$4,691		\$4,691	\$495	\$5,186
Training Services	256,631	0.380 %	\$2,092		\$2,092	\$221	\$2,313
Technical Services	22,714	0.034 %	\$185		\$185	\$20	\$205
Disaster Preparedness	17,469	0.026 %	\$142		\$142	\$15	\$157
FD210 Downtown Bid Fund	200,407	0.297 %	\$1,634		\$1,634	\$172	\$1,806
FD240 CDBG Fund	258,266	0.382 %	\$2,105		\$2,105	\$222	\$2,327
FD290 Tourism Bid Fund	1,013,218	1.499 %	\$8,259		\$8,259	\$872	\$9,131
FD500 Water Fund	4,795,765	7.097 %	\$39,090		\$39,090	\$4,126	\$43,216
FD510 Parking Fund	1,817,651	2.690 %	\$14,816		\$14,816	\$1,564	\$16,380
FD520 Sewer Fund	5,680,129	8.406 %	\$46,298		\$46,298	\$4,887	\$51,185
FD530 Transit Fund	2,616,974	3.873 %	\$21,331		\$21,331	\$2,252	\$23,583
Golf Course Oper & Maint	517,375	0.766 %	\$4,217		\$4,217	\$445	\$4,662
FD625 Jack House Fund	3,106	0.005 %	\$25		\$25	\$3	\$28
FD640 Reservoir Operations	674,478	0.998 %	\$5,498		\$5,498	\$580	\$6,078
FD650 Narcotics Task Force Fund	36,954	0.055 %	\$301		\$301	\$32	\$333
FD653 Hazardous Mat Task Force Fund	17,756	0.026 %	\$145		\$145	\$15	\$160
FD655 Bomb Task Force Fund	14,307	0.021 %	\$117		\$117	\$12	\$129
Geographic Information Services	439,099	0.650 %	\$3,579		\$3,579	\$378	\$3,957
All Other							
Police Support Services	<u>2,188,783</u>	<u>3.238 %</u>	<u>\$17,839</u>		<u>\$17,839</u>	<u>\$1,882</u>	<u>\$19,721</u>
Total	<u>67,575,633</u>	<u>100.000 %</u>	<u>\$550,806</u>		<u>\$550,806</u>	<u>\$57,059</u>	<u>\$607,865</u>

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

Source: Sallie McAndrew

City Attorney  
Departmental Cost  
Allocation Summary

	<b>Total</b>	<b>City Attorney</b>
City Administration	\$6,040	\$6,040
City Council	\$1,060	\$1,060
Natural Resources Protection	\$3,146	\$3,146
Administration & Records	\$2,889	\$2,889
Finance Administration	\$2,550	\$2,550
Revenue Management	\$7,288	\$7,288
Accounting	\$5,351	\$5,351
Network Services	\$18,483	\$18,483
Geographic Information Services	\$3,957	\$3,957
Support Services	\$910	\$910
Human Resources	\$6,096	\$6,096
Risk Management	\$20,307	\$20,307
Wellness Program	\$122	\$122
Public Works Administration	\$8,639	\$8,639
Building Maintenance	\$8,515	\$8,515
Vehicle & Equipment Maintenance	\$9,865	\$9,865
Engineering Development Review	\$3,675	\$3,675
CIP Project Engineering	\$13,758	\$13,758
Transportation Engineering	\$3,936	\$3,936
Hazard Prevention	\$5,186	\$5,186
Cultural Activities	\$2,506	\$2,506
Economic Development	\$2,347	\$2,347
Community Promotion	\$3,709	\$3,709
Human Relations	\$2,263	\$2,263
Community Development Admin	\$3,569	\$3,569
Commissions & Committees	\$182	\$182
Development Review	\$4,330	\$4,330
Traffic Signals & Lights	\$3,970	\$3,970
Long Range Planning	\$5,731	\$5,731
Building and Safety	\$8,910	\$8,910
Landscape & Park Maintenance	\$18,343	\$18,343
Swim Center Maintenance	\$3,251	\$3,251
Tree Maintenance	\$3,595	\$3,595
Streets & Sidewalk Maintenance	\$11,273	\$11,273
Flood Control	\$6,639	\$6,639
Recreation Administration	\$6,503	\$6,503
Facilities - Parks and Recreation	\$1,732	\$1,732
Recreational Sports	\$2,734	\$2,734
Youth Services	\$7,948	\$7,948
Community Services	\$1,878	\$1,878
Ranger Program	\$1,967	\$1,967
Aquatics & Sinsheimer Park	\$3,030	\$3,030

City Attorney  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Attorney</u>
Golf Course Oper & Maint	\$4,662	\$4,662
Police Administration	\$12,328	\$12,328
Patrol	\$63,718	\$63,718
Investigations	\$21,971	\$21,971
Police Support Services	\$19,721	\$19,721
Neighborhood Services	\$1,765	\$1,765
Traffic Safety	\$6,921	\$6,921
Fire Administration	\$5,161	\$5,161
Emergency Response	\$76,404	\$76,404
Training Services	\$2,313	\$2,313
Technical Services	\$205	\$205
Disaster Preparedness	\$157	\$157
FD210 Downtown Bid Fund	\$1,806	\$1,806
FD240 CDBG Fund	\$2,327	\$2,327
FD290 Tourism Bid Fund	\$9,131	\$9,131
FD500 Water Fund	\$43,216	\$43,216
FD510 Parking Fund	\$16,380	\$16,380
FD520 Sewer Fund	\$51,185	\$51,185
FD530 Transit Fund	\$23,583	\$23,583
FD625 Jack House Fund	\$28	\$28
FD640 Reservoir Operations	\$6,078	\$6,078
FD650 Narcotics Task Force Fund	\$333	\$333
FD653 Hazardous Mat Task Force Fund	\$160	\$160
FD655 Bomb Task Force Fund	\$129	\$129
All Other		
Total	<u>\$607,865</u>	<u>\$607,865</u>

**SCHEDULE 6.01**

**ADMINISTRATION & RECORDS**

NATURE AND EXTENT OF SERVICE

The Office of the City Clerk works with the City Council, City Manager, City Departments and the public; ensures 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, oversight of PEG access funds and operating plans/management of government access channel, and ministerial duties. The elections duties include 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.
- **Elections** - These costs are associated with election process which occurs in the even Fiscal years and when a special election is called. These costs are identified but not allocated.
- **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.

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>
	\$320,543			\$320,543
Allocated additions:				
10000000 - Building Use Charge	\$5,769		\$5,769	
10010100 - City Administration	\$3,554	\$484	\$4,038	
10010200 - City Council	\$695	\$266	\$961	
10015100 - City Attorney	\$2,613	\$276	\$2,889	
10025120 - Revenue Management		\$867	\$867	
10025140 - Accounting		\$4,739	\$4,739	
10025300 - Network Services		\$29,621	\$29,621	
10026100 - Support Services		\$608	\$608	
10030100 - Human Resources		\$4,497	\$4,497	
10030200 - Risk Management		\$14,337	\$14,337	
10030300 - Wellness Program		\$87	\$87	
10050230 - Building Maintenance		\$7,931	\$7,931	
Total allocated additions:	<u>\$12,631</u>	<u>\$63,713</u>	<u>\$76,344</u>	<u>\$76,344</u>
Total to be allocated	<u><b>\$333,174</b></u>	<u><b>\$63,713</b></u>		<u><b>\$396,887</b></u>

Administration & Records  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Clerk Services</u>	<u>Elections</u>	<u>Main Switchboard</u>
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	\$126,276	\$37,554	\$38,262	\$27,705	\$22,755
FRINGE BENEFITS	\$48,232	\$14,344	\$14,614	\$10,582	\$8,692
<b>Other Expense and Cost</b>					
SERVICES & SUPPLIES	\$70,536	\$20,977	\$21,372	\$15,476	\$12,711
CONSULTING SERVICES	\$75,499			\$75,499	
Departmental Expenditures	\$320,543	\$72,875	\$74,248	\$129,262	\$44,158
Additions: 1st					
Other	\$12,631	\$12,631			
Functional Cost	\$333,174	\$85,506	\$74,248	\$129,262	\$44,158
Reallocate Admin		(\$85,506)	\$25,634	\$44,627	\$15,245
Allocable Costs	\$333,174		\$99,882	\$173,889	\$59,403
Unallocated	(\$173,889)			(\$173,889)	
<b>1st Allocation</b>	<b>\$159,285</b>		<b>\$99,882</b>		<b>\$59,403</b>
Additions: 2nd					
Other	\$63,713	\$63,713			
Functional Cost	\$63,713	\$63,713			
Reallocate Admin		(\$63,713)	\$19,100	\$33,253	\$11,360
Allocable Costs	\$63,713		\$19,100	\$33,253	\$11,360
Unallocated	(\$33,253)			(\$33,253)	
<b>2nd Allocation</b>	<b>\$30,460</b>		<b>\$19,100</b>		<b>\$11,360</b>
<b>Total allocated</b>	<b>\$189,745</b>		<b>\$118,982</b>		<b>\$70,763</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	10	3.356 %	\$3,352		\$3,352	\$857	\$4,209
Fire Administration	7	2.349 %	\$2,346		\$2,346	\$600	\$2,946
FD500 Water Fund	13	4.362 %	\$4,357		\$4,357	\$1,113	\$5,470
FD520 Sewer Fund	10	3.356 %	\$3,352		\$3,352	\$857	\$4,209
Flood Control	4	1.342 %	\$1,341		\$1,341	\$343	\$1,684
FD510 Parking Fund	18	6.040 %	\$6,033		\$6,033	\$1,542	\$7,575
FD530 Transit Fund	11	3.691 %	\$3,687		\$3,687	\$942	\$4,629
Recreation Administration	4	1.342 %	\$1,341		\$1,341	\$343	\$1,684
Transportation Engineering	7	2.349 %	\$2,346		\$2,346	\$600	\$2,946
Building and Safety	2	0.671 %	\$670		\$670	\$171	\$841
Engineering Development Review	4	1.342 %	\$1,341		\$1,341	\$343	\$1,684
Economic Development	5	1.678 %	\$1,676		\$1,676	\$428	\$2,104
City Administration	12	4.027 %	\$4,022		\$4,022		\$4,022
City Council	35	11.745 %	\$11,731		\$11,731		\$11,731
Public Works Administration	3	1.007 %	\$1,006		\$1,006	\$257	\$1,263
Long Range Planning	17	5.705 %	\$5,698		\$5,698	\$1,456	\$7,154
City Attorney	18	6.040 %	\$6,033		\$6,033		\$6,033
Human Resources	25	8.389 %	\$8,379		\$8,379	\$2,141	\$10,520
Finance Administration	15	5.034 %	\$5,028		\$5,028	\$1,285	\$6,313
Natural Resources Protection	10	3.356 %	\$3,352		\$3,352		\$3,352
Swim Center Maintenance							
Recreational Sports	2	0.671 %	\$670		\$670	\$171	\$841
Community Promotion	4	1.342 %	\$1,341		\$1,341	\$343	\$1,684
Revenue Management	1	0.336 %	\$335		\$335	\$86	\$421
Risk Management	2	0.671 %	\$670		\$670	\$171	\$841
Development Review	10	3.356 %	\$3,352		\$3,352	\$857	\$4,209
Community Development Admin	11	3.691 %	\$3,687		\$3,687	\$942	\$4,629
Tree Maintenance	4	1.342 %	\$1,341		\$1,341	\$343	\$1,684
Streets & Sidewalk Maintenance	3	1.007 %	\$1,006		\$1,006	\$257	\$1,263
Traffic Signals & Lights	2	0.671 %	\$670		\$670	\$171	\$841
Vehicle & Equipment Maintenance	1	0.336 %	\$335		\$335	\$86	\$421
CIP Project Engineering	18	6.040 %	\$6,033		\$6,033	\$1,542	\$7,575
Facilities - Parks and Recreation	1	0.336 %	\$335		\$335	\$86	\$421
Aquatics & Sinsheimer Park	3	1.007 %	\$1,006		\$1,006	\$257	\$1,263
Emergency Response	1	0.336 %	\$335		\$335	\$86	\$421
Hazard Prevention	1	0.336 %	\$335		\$335	\$86	\$421
Police Support Services	4	1.341 %	\$1,340		\$1,340	\$338	\$1,678
<b>Total</b>	<b>298</b>	<b>100.000 %</b>	<b>\$99,882</b>		<b>\$99,882</b>	<b>\$19,100</b>	<b>\$118,982</b>

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

City of San Luis Obispo, CA Central Service Cost Allocation

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>
Source:	Sallie McAndrew						

**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	1.253 %	\$744		\$744	\$145	\$889
Fire Administration	300	0.684 %	\$406		\$406	\$79	\$485
Flood Control	660	1.504 %	\$893		\$893	\$174	\$1,067
Recreation Administration	600	1.367 %	\$812		\$812	\$158	\$970
Building Maintenance	500	1.139 %	\$677		\$677	\$132	\$809
Long Range Planning	600	1.367 %	\$812		\$812	\$158	\$970
Building and Safety	1,080	2.461 %	\$1,462		\$1,462	\$285	\$1,747
Development Review	400	0.911 %	\$541		\$541	\$106	\$647
Economic Development	130	0.296 %	\$176		\$176	\$34	\$210
Natural Resources Protection	200	0.456 %	\$271		\$271		\$271
City Administration	350	0.797 %	\$474		\$474		\$474
Public Works Administration	860	1.959 %	\$1,164		\$1,164	\$227	\$1,391
Recreational Sports	860	1.959 %	\$1,164		\$1,164	\$227	\$1,391
Transportation Engineering	460	1.048 %	\$623		\$623	\$121	\$744
CIP Project Engineering	1,470	3.349 %	\$1,990		\$1,990	\$388	\$2,378
City Attorney	300	0.684 %	\$406		\$406		\$406
Human Resources	330	0.752 %	\$447		\$447	\$87	\$534
Risk Management	170	0.387 %	\$230		\$230	\$45	\$275
Finance Administration	170	0.387 %	\$230		\$230	\$45	\$275
Revenue Management	670	1.527 %	\$907		\$907	\$177	\$1,084
Accounting	460	1.048 %	\$623		\$623	\$121	\$744
Network Services	650	1.481 %	\$880		\$880	\$172	\$1,052
Facilities - Parks and Recreation	600	1.367 %	\$812		\$812	\$158	\$970
Vehicle & Equipment Maintenance	400	0.911 %	\$541		\$541	\$106	\$647
Geographic Information Services	300	0.684 %	\$406		\$406	\$79	\$485
Community Promotion	50	0.114 %	\$68		\$68	\$13	\$81
Community Development Admin	350	0.797 %	\$474		\$474	\$92	\$566
Landscape & Park Maintenance	1,530	3.486 %	\$2,071		\$2,071	\$404	\$2,475
Swim Center Maintenance	150	0.342 %	\$203		\$203	\$40	\$243
Tree Maintenance	430	0.980 %	\$582		\$582	\$113	\$695
Streets & Sidewalk Maintenance	1,010	2.301 %	\$1,367		\$1,367	\$267	\$1,634
Traffic Signals & Lights	200	0.456 %	\$271		\$271	\$53	\$324
Engineering Development Review	340	0.775 %	\$460		\$460	\$90	\$550
Youth Services	2,930	6.676 %	\$3,966		\$3,966	\$773	\$4,739
Community Services	340	0.775 %	\$460		\$460	\$90	\$550
Ranger Program	400	0.911 %	\$541		\$541	\$106	\$647
Aquatics & Sinsheimer Park	960	2.187 %	\$1,299		\$1,299	\$253	\$1,552
Patrol	4,000	9.114 %	\$5,414		\$5,414	\$1,056	\$6,470
Investigations	1,400	3.190 %	\$1,895		\$1,895	\$370	\$2,265
Police Support Services	1,800	4.101 %	\$2,436		\$2,436	\$475	\$2,911
Neighborhood Services	420	0.957 %	\$568		\$568	\$111	\$679

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>
Traffic Safety	500	1.139 %	\$677		\$677	\$132	\$809
Emergency Response	4,300	9.797 %	\$5,820		\$5,820	\$1,135	\$6,955
Hazard Prevention	540	1.230 %	\$731		\$731	\$143	\$874
FD500 Water Fund	2,980	6.790 %	\$4,033		\$4,033	\$787	\$4,820
FD510 Parking Fund	2,050	4.671 %	\$2,775		\$2,775	\$541	\$3,316
FD520 Sewer Fund	2,830	6.448 %	\$3,830		\$3,830	\$747	\$4,577
FD530 Transit Fund	230	0.524 %	\$311		\$311	\$61	\$372
Golf Course Oper & Maint	630	1.435 %	\$853		\$853	\$166	\$1,019
FD640 Reservoir Operations	350	0.797 %	\$474		\$474	\$92	\$566
Training Services	100	0.229 %	\$133		\$133	\$26	\$159
<b>Total</b>	<u>43,890</u>	<u>100.000 %</u>	<u>\$59,403</u>		<u>\$59,403</u>	<u>\$11,360</u>	<u>\$70,763</u>

(A) Alloc basis: Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)

Source:

Administration & Records  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Clerk Services</u>	<u>Main Switchboard</u>
City Administration	\$4,496	\$4,022	\$474
City Council	\$11,731	\$11,731	
Natural Resources Protection	\$3,623	\$3,352	\$271
City Attorney	\$6,439	\$6,033	\$406
Finance Administration	\$6,588	\$6,313	\$275
Revenue Management	\$1,505	\$421	\$1,084
Accounting	\$744		\$744
Network Services	\$1,052		\$1,052
Geographic Information Services	\$485		\$485
Human Resources	\$11,054	\$10,520	\$534
Risk Management	\$1,116	\$841	\$275
Public Works Administration	\$2,654	\$1,263	\$1,391
Building Maintenance	\$809		\$809
Vehicle & Equipment Maintenance	\$1,068	\$421	\$647
Engineering Development Review	\$2,234	\$1,684	\$550
CIP Project Engineering	\$9,953	\$7,575	\$2,378
Transportation Engineering	\$3,690	\$2,946	\$744
Hazard Prevention	\$1,295	\$421	\$874
Economic Development	\$2,314	\$2,104	\$210
Community Promotion	\$1,765	\$1,684	\$81
Community Development Admin	\$5,195	\$4,629	\$566
Development Review	\$4,856	\$4,209	\$647
Traffic Signals & Lights	\$1,165	\$841	\$324
Long Range Planning	\$8,124	\$7,154	\$970
Building and Safety	\$2,588	\$841	\$1,747
Landscape & Park Maintenance	\$2,475		\$2,475
Swim Center Maintenance	\$243		\$243
Tree Maintenance	\$2,379	\$1,684	\$695
Streets & Sidewalk Maintenance	\$2,897	\$1,263	\$1,634
Flood Control	\$2,751	\$1,684	\$1,067
Recreation Administration	\$2,654	\$1,684	\$970
Facilities - Parks and Recreation	\$1,391	\$421	\$970
Recreational Sports	\$2,232	\$841	\$1,391
Youth Services	\$4,739		\$4,739
Community Services	\$550		\$550
Ranger Program	\$647		\$647
Aquatics & Sinsheimer Park	\$2,815	\$1,263	\$1,552
Golf Course Oper & Maint	\$1,019		\$1,019
Police Administration	\$5,098	\$4,209	\$889
Patrol	\$6,470		\$6,470
Investigations	\$2,265		\$2,265

Administration & Records  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Clerk Services</u>	<u>Main Switchboard</u>
Police Support Services	\$4,589	\$1,678	\$2,911
Neighborhood Services	\$679		\$679
Traffic Safety	\$809		\$809
Fire Administration	\$3,431	\$2,946	\$485
Emergency Response	\$7,376	\$421	\$6,955
Training Services	\$159		\$159
FD500 Water Fund	\$10,290	\$5,470	\$4,820
FD510 Parking Fund	\$10,891	\$7,575	\$3,316
FD520 Sewer Fund	\$8,786	\$4,209	\$4,577
FD530 Transit Fund	\$5,001	\$4,629	\$372
FD640 Reservoir Operations	\$566		\$566
Total	<u>\$189,745</u>	<u>\$118,982</u>	<u>\$70,763</u>

**SCHEDULE 7.01**

**FINANCE ADMINISTRATION**

NATURE AND EXTENT OF SERVICE

The Finance Administration Division organizes, leads and monitors the operations within the Division of Finance & Network Services: 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 in improving 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.

Costs are allocated as follows:

- **Administration Support** – These costs are associated with activities of Finance Administration. Costs are allocated to Revenue Management, Accounting, GIS and Network Services based on Total Expenditures of each department.

Finance Administration  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$282,978			\$282,978
Allocated additions:				
10000000 - Building Use Charge	\$3,152		\$3,152	
10010100 - City Administration	\$3,137	\$427	\$3,564	
10010200 - City Council	\$614	\$235	\$849	
10015100 - City Attorney	\$2,307	\$243	\$2,550	
10020100 - Administration & Records	\$5,258	\$1,330	\$6,588	
10025120 - Revenue Management		\$765	\$765	
10025140 - Accounting		\$5,403	\$5,403	
10025300 - Network Services		\$25,927	\$25,927	
10026100 - Support Services		\$440	\$440	
10030100 - Human Resources		\$2,831	\$2,831	
10030200 - Risk Management		\$9,026	\$9,026	
10030300 - Wellness Program		\$55	\$55	
10050230 - Building Maintenance		\$4,333	\$4,333	
Total allocated additions:	<u>\$14,468</u>	<u>\$51,015</u>	<u>\$65,483</u>	<u>\$65,483</u>
Total to be allocated	<u>\$297,446</u>	<u>\$51,015</u>		<u>\$348,461</u>



Finance Administration  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Administration Support</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$196,213		\$196,213
FRINGE BENEFITS	\$60,084		\$60,084
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$26,681		\$26,681
Departmental Expenditures	\$282,978		\$282,978
Additions: 1st			
Other	\$14,468	\$14,468	
Functional Cost	\$297,446	\$14,468	\$282,978
Reallocate Admin		(\$14,468)	\$14,468
Allocable Costs	\$297,446		\$297,446
<b>1st Allocation</b>	<b>\$297,446</b>		<b>\$297,446</b>
Additions: 2nd			
Other	\$51,015	\$51,015	
Functional Cost	\$51,015	\$51,015	
Reallocate Admin		(\$51,015)	\$51,015
Allocable Costs	\$51,015		\$51,015
<b>2nd Allocation</b>	<b>\$51,015</b>		<b>\$51,015</b>
<b>Total allocated</b>	<b>\$348,461</b>		<b>\$348,461</b>

**Finance Administration  
Detail allocation of  
Administration 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>
Revenue Management	808,685	20.775 %	\$61,794		\$61,794	\$10,598	\$72,392
Accounting	593,767	15.254 %	\$45,371		\$45,371	\$7,782	\$53,153
Network Services	2,051,062	52.691 %	\$156,728		\$156,728	\$26,880	\$183,608
Geographic Information Services	439,099	11.280 %	\$33,553		\$33,553	\$5,755	\$39,308
<b>Total</b>	<b>3,892,613</b>	<b>100.000 %</b>	<b>\$297,446</b>		<b>\$297,446</b>	<b>\$51,015</b>	<b>\$348,461</b>

(A) Alloc basis: Direct allocation to Revenue, Accounting, GIS & Network Services Divisions

Source: Accounting Department

Finance Administration  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Administration Support</u>
Revenue Management	\$72,392	\$72,392
Accounting	\$53,153	\$53,153
Network Services	\$183,608	\$183,608
Geographic Information Services	\$39,308	\$39,308
Total	\$348,461	\$348,461

**SCHEDULE 8.01**

**REVENUE MANAGEMENT**

NATURE AND EXTENT OF SERVICE

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.

Costs are allocated as follows:

- **Utility Billings** – These costs are associated with water and sewer utility billing activities. Costs are allocated 50% to each Fund 500 Water and Fund 520 Sewer.
- **Business License, Transient Occupancy Tax and Tourism Assessment** – These costs are associated with business and transient occupancy tax activities. Costs are identified but not allocated.
- **Cashiering and Receivables** – These costs are associated with the cashiering and receivables activities. Costs are allocated based on total expenditures by fund/department/division.

Revenue Management  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$808,685			\$808,685
Allocated additions:				
10000000 - Building Use Charge	\$917		\$917	
10010100 - City Administration	\$8,965	\$1,221	\$10,186	
10010200 - City Council	\$1,754	\$671	\$2,425	
10015100 - City Attorney	\$6,592	\$696	\$7,288	
10020100 - Administration & Records	\$1,242	\$263	\$1,505	
10025100 - Finance Administration	\$61,794	\$10,598	\$72,392	
10025140 - Accounting		\$6,292	\$6,292	
10025300 - Network Services		\$23,495	\$23,495	
10026100 - Support Services		\$1,516	\$1,516	
10030100 - Human Resources		\$11,158	\$11,158	
10030200 - Risk Management		\$35,576	\$35,576	
10030300 - Wellness Program		\$216	\$216	
10050230 - Building Maintenance		\$1,261	\$1,261	
Total allocated additions:	<u>\$81,264</u>	<u>\$92,963</u>	<u>\$174,227</u>	<u>\$174,227</u>
Total to be allocated	<u><b>\$889,949</b></u>	<u><b>\$92,963</b></u>		<u><b>\$982,912</b></u>

City of San Luis Obispo, CA Central Service Cost Allocation

Revenue Management  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Utility Billing</u>	<u>Business/Transient Occupancy Tax</u>	<u>Cashiering/Receivables</u>
<b><u>Wages &amp; Benefits</u></b>					
SALARIES & WAGES	\$394,474	\$139,249	\$139,723	\$61,262	\$54,240
FRINGE BENEFITS	\$205,249	\$72,453	\$72,699	\$31,875	\$28,222
<b><u>Other Expense and Cost</u></b>					
CONTRACT SERVICES - UTILITIES	\$16,935		\$16,935		
PRINTING & REPRP SUPPLIES - UTILITIES	\$2,916		\$2,916		
SERVICES & SUPPLIES	\$189,111	\$66,756	\$66,983	\$29,369	\$26,003
Departmental Expenditures	\$808,685	\$278,458	\$299,256	\$122,506	\$108,465
Additions: 1st					
Other	\$81,264	\$81,264			
Functional Cost	\$889,949	\$359,722	\$299,256	\$122,506	\$108,465
Reallocate Admin		(\$359,722)	\$203,024	\$83,112	\$73,586
Allocable Costs	\$889,949		\$502,280	\$205,618	\$182,051
Unallocated	(\$205,618)			(\$205,618)	
<b>1st Allocation</b>	<b>\$684,331</b>		<b>\$502,280</b>		<b>\$182,051</b>
Additions: 2nd					
Other	\$92,963	\$92,963			
Functional Cost	\$92,963	\$92,963			
Reallocate Admin		(\$92,963)	\$52,468	\$21,479	\$19,016
Allocable Costs	\$92,963		\$52,468	\$21,479	\$19,016
Unallocated	(\$21,479)			(\$21,479)	
<b>2nd Allocation</b>	<b>\$71,484</b>		<b>\$52,468</b>		<b>\$19,016</b>
<b>Total allocated</b>	<b>\$755,815</b>		<b>\$554,748</b>		<b>\$201,067</b>

**Revenue Management  
Detail allocation of  
Utility Billing**

<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>
FD500 Water Fund	50	50.000 %	\$251,140		\$251,140	\$26,234	\$277,374
FD520 Sewer Fund	50	50.000 %	\$251,140		\$251,140	\$26,234	\$277,374
<b>Total</b>	<u>100</u>	<u>100.000 %</u>	<u>\$502,280</u>		<u>\$502,280</u>	<u>\$52,468</u>	<u>\$554,748</u>

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

Source: Accounting Department

**Revenue Management**  
**Detail allocation of**  
**Cashiering/Receivables**

<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	740,957	1.101 %	\$2,004		\$2,004		\$2,004
City Council	130,064	0.193 %	\$352		\$352		\$352
Cultural Activities	278,076	0.413 %	\$752		\$752	\$81	\$833
Economic Development	260,509	0.387 %	\$705		\$705	\$76	\$781
Natural Resources Protection	386,008	0.574 %	\$1,044		\$1,044		\$1,044
Community Promotion	411,578	0.611 %	\$1,113		\$1,113	\$121	\$1,234
City Attorney	540,145	0.803 %	\$1,461		\$1,461		\$1,461
Administration & Records	320,543	0.476 %	\$867		\$867		\$867
Finance Administration	282,978	0.420 %	\$765		\$765		\$765
Accounting	593,767	0.882 %	\$1,606		\$1,606	\$174	\$1,780
Network Services	2,051,062	3.047 %	\$5,548		\$5,548	\$601	\$6,149
Support Services	100,916	0.150 %	\$273		\$273	\$30	\$303
Human Resources	676,519	1.005 %	\$1,830		\$1,830	\$198	\$2,028
Risk Management	2,253,418	3.348 %	\$6,095		\$6,095	\$660	\$6,755
Wellness Program	13,492	0.020 %	\$36		\$36	\$4	\$40
Community Development Admin	396,008	0.588 %	\$1,071		\$1,071	\$116	\$1,187
Commissions & Committees	20,281	0.030 %	\$55		\$55	\$6	\$61
Development Review	480,572	0.714 %	\$1,300		\$1,300	\$141	\$1,441
Long Range Planning	635,951	0.945 %	\$1,720		\$1,720	\$186	\$1,906
Building and Safety	988,670	1.469 %	\$2,674		\$2,674	\$290	\$2,964
Public Works Administration	958,686	1.424 %	\$2,593		\$2,593	\$281	\$2,874
Landscape & Park Maintenance	2,035,588	3.024 %	\$5,506		\$5,506	\$596	\$6,102
Swim Center Maintenance	360,863	0.536 %	\$976		\$976	\$106	\$1,082
Tree Maintenance	398,939	0.593 %	\$1,079		\$1,079	\$117	\$1,196
Building Maintenance	944,969	1.404 %	\$2,556		\$2,556	\$277	\$2,833
Streets & Sidewalk Maintenance	1,251,044	1.859 %	\$3,384		\$3,384	\$367	\$3,751
Flood Control	736,773	1.095 %	\$1,993		\$1,993	\$216	\$2,209
Traffic Signals & Lights	440,513	0.654 %	\$1,191		\$1,191	\$129	\$1,320
Vehicle & Equipment Mainteneace	1,094,750	1.627 %	\$2,961		\$2,961	\$321	\$3,282
Engineering Development Review	407,804	0.606 %	\$1,103		\$1,103	\$119	\$1,222
CIP Project Engineering	1,526,674	2.268 %	\$4,129		\$4,129	\$447	\$4,576
Transportation Engineering	436,771	0.649 %	\$1,181		\$1,181	\$128	\$1,309
Human Relations	251,177	0.373 %	\$679		\$679	\$74	\$753
Recreation Administration	721,610	1.072 %	\$1,952		\$1,952	\$211	\$2,163
Facilities - Parks and Recreation	192,201	0.286 %	\$520		\$520	\$56	\$576
Recreational Sports	303,414	0.451 %	\$821		\$821	\$89	\$910
Youth Services	882,025	1.310 %	\$2,386		\$2,386	\$258	\$2,644
Community Services	208,434	0.310 %	\$564		\$564	\$61	\$625
Ranger Program	218,224	0.324 %	\$590		\$590	\$64	\$654
Aquatics & Sinsheimer Park	336,317	0.500 %	\$910		\$910	\$99	\$1,009
Police Administration	1,368,046	2.033 %	\$3,700		\$3,700	\$401	\$4,101



Revenue Management  
Detail allocation of  
Cashiering/Receivables

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	7,070,858	10.505 %	\$19,125		\$19,125	\$2,072	\$21,197
Investigations	2,438,119	3.622 %	\$6,595		\$6,595	\$714	\$7,309
Neighborhood Services	195,864	0.291 %	\$530		\$530	\$57	\$587
Traffic Safety	768,007	1.141 %	\$2,077		\$2,077	\$225	\$2,302
Fire Administration	572,719	0.851 %	\$1,549		\$1,549	\$168	\$1,717
Emergency Response	8,478,607	12.597 %	\$22,933		\$22,933	\$2,484	\$25,417
Hazard Prevention	575,501	0.855 %	\$1,557		\$1,557	\$169	\$1,726
Training Services	256,631	0.381 %	\$694		\$694	\$75	\$769
Technical Services	22,714	0.034 %	\$61		\$61	\$7	\$68
Disaster Preparedness	17,469	0.026 %	\$47		\$47	\$5	\$52
FD210 Downtown Bid Fund	200,407	0.298 %	\$542		\$542	\$59	\$601
FD240 CDBG Fund	258,266	0.384 %	\$699		\$699	\$76	\$775
FD290 Tourism Bid Fund	1,013,218	1.505 %	\$2,741		\$2,741	\$297	\$3,038
FD500 Water Fund	4,795,765	7.125 %	\$12,971		\$12,971	\$1,405	\$14,376
FD510 Parking Fund	1,817,651	2.701 %	\$4,916		\$4,916	\$533	\$5,449
FD520 Sewer Fund	5,680,129	8.439 %	\$15,364		\$15,364	\$1,664	\$17,028
FD530 Transit Fund	2,616,974	3.888 %	\$7,078		\$7,078	\$767	\$7,845
Golf Course Oper & Maint	517,375	0.769 %	\$1,399		\$1,399	\$152	\$1,551
FD625 Jack House Fund	3,106	0.005 %	\$8		\$8	\$1	\$9
FD640 Reservoir Operations	674,478	1.002 %	\$1,824		\$1,824	\$198	\$2,022
FD650 Narcotics Task Force Fund	36,954	0.055 %	\$100		\$100	\$11	\$111
FD653 Hazardous Mat Task Force Fund	17,756	0.026 %	\$48		\$48	\$5	\$53
FD655 Bomb Task Force Fund	14,307	0.021 %	\$39		\$39	\$4	\$43
Geographic Information Services	439,099	0.652 %	\$1,188		\$1,188	\$129	\$1,317
All Other							
Police Support Services	<u>2,188,783</u>	<u>3.253 %</u>	<u>\$5,921</u>		<u>\$5,921</u>	<u>\$638</u>	<u>\$6,559</u>
Total	<u>67,307,093</u>	<u>100.000 %</u>	<u>\$182,051</u>		<u>\$182,051</u>	<u>\$19,016</u>	<u>\$201,067</u>

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

Source: Accounting Department

Revenue Management  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Utility Billing</u>	<u>Cashiering/Receivables</u>
City Administration	\$2,004		\$2,004
City Council	\$352		\$352
Natural Resources Protection	\$1,044		\$1,044
City Attorney	\$1,461		\$1,461
Administration & Records	\$867		\$867
Finance Administration	\$765		\$765
Accounting	\$1,780		\$1,780
Network Services	\$6,149		\$6,149
Geographic Information Services	\$1,317		\$1,317
Support Services	\$303		\$303
Human Resources	\$2,028		\$2,028
Risk Management	\$6,755		\$6,755
Wellness Program	\$40		\$40
Public Works Administration	\$2,874		\$2,874
Building Maintenance	\$2,833		\$2,833
Vehicle & Equipment Maintenace	\$3,282		\$3,282
Engineering Development Review	\$1,222		\$1,222
CIP Project Engineering	\$4,576		\$4,576
Transportation Engineering	\$1,309		\$1,309
Hazard Prevention	\$1,726		\$1,726
Cultural Activities	\$833		\$833
Economic Development	\$781		\$781
Community Promotion	\$1,234		\$1,234
Human Relations	\$753		\$753
Community Development Admin	\$1,187		\$1,187
Commissions & Committees	\$61		\$61
Development Review	\$1,441		\$1,441
Traffic Signals & Lights	\$1,320		\$1,320
Long Range Planning	\$1,906		\$1,906
Building and Safety	\$2,964		\$2,964
Landscape & Park Maintenance	\$6,102		\$6,102
Swim Center Maintenance	\$1,082		\$1,082
Tree Maintenance	\$1,196		\$1,196
Streets & Sidewalk Maintenance	\$3,751		\$3,751
Flood Control	\$2,209		\$2,209
Recreation Administration	\$2,163		\$2,163
Facilities - Parks and Recreation	\$576		\$576
Recreational Sports	\$910		\$910
Youth Services	\$2,644		\$2,644
Community Services	\$625		\$625
Ranger Program	\$654		\$654

Revenue Management  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Utility Billing</u>	<u>Cashiering/Receivables</u>
Aquatics & Sinsheimer Park	\$1,009		\$1,009
Golf Course Oper & Maint	\$1,551		\$1,551
Police Administration	\$4,101		\$4,101
Patrol	\$21,197		\$21,197
Investigations	\$7,309		\$7,309
Police Support Services	\$6,559		\$6,559
Neighborhood Services	\$587		\$587
Traffic Safety	\$2,302		\$2,302
Fire Administration	\$1,717		\$1,717
Emergency Response	\$25,417		\$25,417
Training Services	\$769		\$769
Technical Services	\$68		\$68
Disaster Preparedness	\$52		\$52
FD210 Downtown Bid Fund	\$601		\$601
FD240 CDBG Fund	\$775		\$775
FD290 Tourism Bid Fund	\$3,038		\$3,038
FD500 Water Fund	\$291,750	\$277,374	\$14,376
FD510 Parking Fund	\$5,449		\$5,449
FD520 Sewer Fund	\$294,402	\$277,374	\$17,028
FD530 Transit Fund	\$7,845		\$7,845
FD625 Jack House Fund	\$9		\$9
FD640 Reservoir Operations	\$2,022		\$2,022
FD650 Narcotics Task Force Fund	\$111		\$111
FD653 Hazardous Mat Task Force Fund	\$53		\$53
FD655 Bomb Task Force Fund	\$43		\$43
All Other			
Total	<u>\$755,815</u>	<u>\$554,748</u>	<u>\$201,067</u>

**SCHEDULE 9.01**

**ACCOUNTING**

NATURE AND EXTENT OF SERVICE

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:

- **General Finance** – These costs are associated with general accounting activities. Costs are allocated based on total expenditures by fund/department/division.
- **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.
- **Accounts Payable** – These costs are associated with the payment of Cities liabilities. Costs are allocated based the number of accounts payable transactions by department/fund.

Prepared by:

Accounting  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$593,767			\$593,767
Allocated additions:				
10000000 - Building Use Charge	\$18,455		\$18,455	
10010100 - City Administration	\$6,583	\$897	\$7,480	
10010200 - City Council	\$1,288	\$493	\$1,781	
10015100 - City Attorney	\$4,840	\$511	\$5,351	
10020100 - Administration & Records	\$623	\$121	\$744	
10025100 - Finance Administration	\$45,371	\$7,782	\$53,153	
10025120 - Revenue Management	\$1,606	\$174	\$1,780	
10025300 - Network Services		\$19,449	\$19,449	
10026100 - Support Services		\$1,069	\$1,069	
10030100 - Human Resources		\$7,661	\$7,661	
10030200 - Risk Management		\$24,425	\$24,425	
10030300 - Wellness Program		\$149	\$149	
10050230 - Building Maintenance		\$25,369	\$25,369	
Total allocated additions:	<u>\$78,766</u>	<u>\$88,100</u>	<u>\$166,866</u>	<u>\$166,866</u>
Total to be allocated	<u><b>\$672,533</b></u>	<u><b>\$88,100</b></u>		<u><b>\$760,633</b></u>

City of San Luis Obispo, CA Central Service Cost Allocation

Accounting  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>General Finance</u>	<u>Payroll</u>	<u>Accounts Payable</u>
<b><u>Wages &amp; Benefits</u></b>					
SALARIES & WAGES	\$288,759	\$145,881	\$46,923	\$50,533	\$45,422
FRINGE BENEFITS	\$136,142	\$68,779	\$22,123	\$23,825	\$21,415
<b><u>Other Expense and Cost</u></b>					
SERVICES & SUPPLIES	\$168,866	\$85,311	\$27,441	\$29,552	\$26,562
Departmental Expenditures	\$593,767	\$299,971	\$96,487	\$103,910	\$93,399
Additions: 1st					
Other	\$78,766	\$78,766			
Functional Cost	\$672,533	\$378,737	\$96,487	\$103,910	\$93,399
Reallocate Admin		(\$378,737)	\$124,383	\$133,952	\$120,402
Allocable Costs	\$672,533		\$220,870	\$237,862	\$213,801
<b>1st Allocation</b>	<b>\$672,533</b>		<b>\$220,870</b>	<b>\$237,862</b>	<b>\$213,801</b>
Additions: 2nd					
Other	\$88,100	\$88,100			
Functional Cost	\$88,100	\$88,100			
Reallocate Admin		(\$88,100)	\$28,933	\$31,159	\$28,008
Allocable Costs	\$88,100		\$28,933	\$31,159	\$28,008
<b>2nd Allocation</b>	<b>\$88,100</b>		<b>\$28,933</b>	<b>\$31,159</b>	<b>\$28,008</b>
<b>Total allocated</b>	<b>\$760,633</b>		<b>\$249,803</b>	<b>\$269,021</b>	<b>\$241,809</b>

**Accounting**  
**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	740,957	1.097 %	\$2,424		\$2,424		\$2,424
City Council	130,064	0.193 %	\$425		\$425		\$425
Cultural Activities	278,076	0.412 %	\$910		\$910	\$125	\$1,035
Economic Development	260,509	0.386 %	\$852		\$852	\$117	\$969
Natural Resources Protection	386,008	0.572 %	\$1,263		\$1,263		\$1,263
Community Promotion	411,578	0.610 %	\$1,346		\$1,346	\$185	\$1,531
City Attorney	540,145	0.800 %	\$1,767		\$1,767		\$1,767
Administration & Records	320,543	0.475 %	\$1,049		\$1,049		\$1,049
Finance Administration	282,978	0.419 %	\$926		\$926		\$926
Revenue Management	808,685	1.198 %	\$2,645		\$2,645		\$2,645
Network Services	2,051,062	3.038 %	\$6,709		\$6,709	\$923	\$7,632
Support Services	100,916	0.149 %	\$330		\$330	\$45	\$375
Human Resources	676,519	1.002 %	\$2,213		\$2,213	\$304	\$2,517
Risk Management	2,253,418	3.337 %	\$7,371		\$7,371	\$1,014	\$8,385
Wellness Program	13,492	0.020 %	\$44		\$44	\$6	\$50
Community Development Admin	396,008	0.586 %	\$1,295		\$1,295	\$178	\$1,473
Commissions & Committees	20,281	0.030 %	\$66		\$66	\$9	\$75
Development Review	480,572	0.712 %	\$1,572		\$1,572	\$216	\$1,788
Long Range Planning	635,951	0.942 %	\$2,080		\$2,080	\$286	\$2,366
Building and Safety	988,670	1.464 %	\$3,234		\$3,234	\$445	\$3,679
Public Works Administration	958,686	1.420 %	\$3,136		\$3,136	\$431	\$3,567
Landscape & Park Maintenance	2,035,588	3.015 %	\$6,659		\$6,659	\$916	\$7,575
Swim Center Maintenance	360,863	0.534 %	\$1,180		\$1,180	\$162	\$1,342
Tree Maintenance	398,939	0.591 %	\$1,305		\$1,305	\$179	\$1,484
Building Maintenance	944,969	1.399 %	\$3,091		\$3,091	\$425	\$3,516
Streets & Sidewalk Maintenance	1,251,044	1.853 %	\$4,092		\$4,092	\$563	\$4,655
Flood Control	736,773	1.091 %	\$2,410		\$2,410	\$331	\$2,741
Traffic Signals & Lights	440,513	0.652 %	\$1,441		\$1,441	\$198	\$1,639
Vehicle & Equipment Mainteneace	1,094,750	1.621 %	\$3,581		\$3,581	\$493	\$4,074
Engineering Development Review	407,804	0.604 %	\$1,334		\$1,334	\$183	\$1,517
CIP Project Engineering	1,526,674	2.261 %	\$4,994		\$4,994	\$687	\$5,681
Transportation Engineering	436,771	0.647 %	\$1,429		\$1,429	\$196	\$1,625
Human Relations	251,177	0.372 %	\$822		\$822	\$113	\$935
Recreation Administration	721,610	1.069 %	\$2,360		\$2,360	\$325	\$2,685
Facilities - Parks and Recreation	192,201	0.285 %	\$629		\$629	\$86	\$715
Recreational Sports	303,414	0.449 %	\$992		\$992	\$137	\$1,129
Youth Services	882,025	1.306 %	\$2,885		\$2,885	\$397	\$3,282
Community Services	208,434	0.309 %	\$682		\$682	\$94	\$776
Ranger Program	218,224	0.323 %	\$714		\$714	\$98	\$812
Aquatics & Sinsheimer Park	336,317	0.498 %	\$1,100		\$1,100	\$151	\$1,251
Police Administration	1,368,046	2.026 %	\$4,475		\$4,475	\$615	\$5,090

Accounting  
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>
Patrol	7,070,858	10.472 %	\$23,129		\$23,129	\$3,181	\$26,310
Investigations	2,438,119	3.611 %	\$7,975		\$7,975	\$1,097	\$9,072
Neighborhood Services	195,864	0.290 %	\$641		\$641	\$88	\$729
Traffic Safety	768,007	1.137 %	\$2,512		\$2,512	\$346	\$2,858
Fire Administration	572,719	0.848 %	\$1,873		\$1,873	\$258	\$2,131
Emergency Response	8,478,607	12.557 %	\$27,734		\$27,734	\$3,814	\$31,548
Hazard Prevention	575,501	0.852 %	\$1,883		\$1,883	\$259	\$2,142
Training Services	256,631	0.380 %	\$839		\$839	\$115	\$954
Technical Services	22,714	0.034 %	\$74		\$74	\$10	\$84
Disaster Preparedness	17,469	0.026 %	\$57		\$57	\$8	\$65
FD210 Downtown Bid Fund	200,407	0.297 %	\$656		\$656	\$90	\$746
FD240 CDBG Fund	258,266	0.382 %	\$845		\$845	\$116	\$961
FD290 Tourism Bid Fund	1,013,218	1.501 %	\$3,314		\$3,314	\$456	\$3,770
FD500 Water Fund	4,795,765	7.103 %	\$15,687		\$15,687	\$2,158	\$17,845
FD510 Parking Fund	1,817,651	2.692 %	\$5,946		\$5,946	\$818	\$6,764
FD520 Sewer Fund	5,680,129	8.412 %	\$18,580		\$18,580	\$2,555	\$21,135
FD530 Transit Fund	2,616,974	3.876 %	\$8,560		\$8,560	\$1,177	\$9,737
Golf Course Oper & Maint	517,375	0.766 %	\$1,692		\$1,692	\$233	\$1,925
FD625 Jack House Fund	3,106	0.005 %	\$10		\$10	\$1	\$11
FD640 Reservoir Operations	674,478	0.999 %	\$2,206		\$2,206	\$303	\$2,509
FD650 Narcotics Task Force Fund	36,954	0.055 %	\$121		\$121	\$17	\$138
FD653 Hazardous Mat Task Force Fund	17,756	0.026 %	\$58		\$58	\$8	\$66
FD655 Bomb Task Force Fund	14,307	0.021 %	\$47		\$47	\$6	\$53
Geographic Information Services	439,099	0.650 %	\$1,436		\$1,436	\$198	\$1,634
All Other							
Police Support Services	<u>2,188,783</u>	<u>3.241 %</u>	<u>\$7,163</u>		<u>\$7,163</u>	<u>\$988</u>	<u>\$8,151</u>
Total	<u>67,522,011</u>	<u>100.000 %</u>	<u>\$220,870</u>		<u>\$220,870</u>	<u>\$28,933</u>	<u>\$249,803</u>

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

Source: Accounting Department



**Accounting**  
**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	1.259 %	\$2,994		\$2,994	\$411	\$3,405
Fire Administration	300	0.686 %	\$1,633		\$1,633	\$224	\$1,857
Flood Control	660	1.510 %	\$3,592		\$3,592	\$493	\$4,085
Recreation Administration	600	1.373 %	\$3,266		\$3,266	\$448	\$3,714
Building Maintenance	500	1.144 %	\$2,722		\$2,722	\$373	\$3,095
Long Range Planning	600	1.373 %	\$3,266		\$3,266	\$448	\$3,714
Building and Safety	1,080	2.471 %	\$5,879		\$5,879	\$806	\$6,685
Development Review	400	0.915 %	\$2,177		\$2,177	\$299	\$2,476
Economic Development	130	0.297 %	\$708		\$708	\$97	\$805
Natural Resources Protection	200	0.458 %	\$1,089		\$1,089		\$1,089
City Administration	350	0.801 %	\$1,905		\$1,905		\$1,905
Public Works Administration	860	1.968 %	\$4,681		\$4,681	\$642	\$5,323
Recreational Sports	860	1.968 %	\$4,681		\$4,681	\$642	\$5,323
Transportation Engineering	460	1.053 %	\$2,504		\$2,504	\$343	\$2,847
CIP Project Engineering	1,470	3.364 %	\$8,001		\$8,001	\$1,097	\$9,098
City Attorney	300	0.686 %	\$1,633		\$1,633		\$1,633
Administration & Records	270	0.618 %	\$1,470		\$1,470		\$1,470
Human Resources	330	0.755 %	\$1,796		\$1,796	\$246	\$2,042
Risk Management	170	0.389 %	\$925		\$925	\$127	\$1,052
Finance Administration	170	0.389 %	\$925		\$925		\$925
Revenue Management	670	1.533 %	\$3,647		\$3,647		\$3,647
Network Services	650	1.487 %	\$3,538		\$3,538	\$485	\$4,023
Facilities - Parks and Recreation	600	1.373 %	\$3,266		\$3,266	\$448	\$3,714
Vehicle & Equipment Maintenance	400	0.915 %	\$2,177		\$2,177	\$299	\$2,476
Geographic Information Services	300	0.686 %	\$1,633		\$1,633	\$224	\$1,857
Community Promotion	50	0.114 %	\$272		\$272	\$37	\$309
Community Development Admin	350	0.801 %	\$1,905		\$1,905	\$261	\$2,166
Landscape & Park Maintenance	1,530	3.501 %	\$8,328		\$8,328	\$1,142	\$9,470
Swim Center Maintenance	150	0.343 %	\$816		\$816	\$112	\$928
Tree Maintenance	430	0.984 %	\$2,341		\$2,341	\$321	\$2,662
Streets & Sidewalk Maintenance	1,010	2.311 %	\$5,497		\$5,497	\$754	\$6,251
Traffic Signals & Lights	200	0.458 %	\$1,089		\$1,089	\$149	\$1,238
Engineering Development Review	340	0.778 %	\$1,851		\$1,851	\$254	\$2,105
Youth Services	2,930	6.705 %	\$15,948		\$15,948	\$2,187	\$18,135
Community Services	340	0.778 %	\$1,851		\$1,851	\$254	\$2,105
Ranger Program	400	0.915 %	\$2,177		\$2,177	\$299	\$2,476
Aquatics & Sinsheimer Park	960	2.197 %	\$5,225		\$5,225	\$717	\$5,942
Patrol	4,000	9.153 %	\$21,772		\$21,772	\$2,986	\$24,758
Investigations	1,400	3.204 %	\$7,620		\$7,620	\$1,045	\$8,665
Police Support Services	1,800	4.119 %	\$9,798		\$9,798	\$1,344	\$11,142
Neighborhood Services	420	0.961 %	\$2,286		\$2,286	\$314	\$2,600

Accounting  
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>
Traffic Safety	500	1.144 %	\$2,722		\$2,722	\$373	\$3,095
Emergency Response	4,300	9.840 %	\$23,405		\$23,405	\$3,210	\$26,615
Hazard Prevention	540	1.236 %	\$2,939		\$2,939	\$403	\$3,342
FD500 Water Fund	2,980	6.819 %	\$16,220		\$16,220	\$2,225	\$18,445
FD510 Parking Fund	2,050	4.691 %	\$11,158		\$11,158	\$1,530	\$12,688
FD520 Sewer Fund	2,830	6.476 %	\$15,404		\$15,404	\$2,113	\$17,517
FD530 Transit Fund	230	0.526 %	\$1,252		\$1,252	\$172	\$1,424
Golf Course Oper & Maint	630	1.442 %	\$3,429		\$3,429	\$470	\$3,899
FD640 Reservoir Operations	350	0.801 %	\$1,905		\$1,905	\$261	\$2,166
Training Services	100	0.232 %	\$544		\$544	\$74	\$618
Total	<u>43,700</u>	<u>100.000 %</u>	<u>\$237,862</u>		<u>\$237,862</u>	<u>\$31,159</u>	<u>\$269,021</u>

(A) Alloc basis: Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)

Source: Accounting Department

**Accounting**  
**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	17	0.221 %	\$472		\$472	\$65	\$537
FD240 CDBG Fund	45	0.584 %	\$1,249		\$1,249	\$172	\$1,421
FD290 Tourism Bid Fund	116	1.506 %	\$3,219		\$3,219	\$445	\$3,664
FD500 Water Fund	990	12.849 %	\$27,471		\$27,471	\$3,794	\$31,265
FD510 Parking Fund	729	9.461 %	\$20,229		\$20,229	\$2,794	\$23,023
FD520 Sewer Fund	1,211	15.717 %	\$33,603		\$33,603	\$4,641	\$38,244
FD530 Transit Fund	204	2.648 %	\$5,661		\$5,661	\$782	\$6,443
FD625 Jack House Fund	18	0.234 %	\$499		\$499	\$69	\$568
FD640 Reservoir Operations	116	1.506 %	\$3,219		\$3,219	\$445	\$3,664
FD650 Narcotics Task Force Fund	82	1.064 %	\$2,275		\$2,275	\$314	\$2,589
FD653 Hazardous Mat Task Force Fund	21	0.273 %	\$583		\$583	\$80	\$663
FD655 Bomb Task Force Fund	21	0.273 %	\$583		\$583	\$80	\$663
City Administration	28	0.363 %	\$777		\$777		\$777
City Council	64	0.831 %	\$1,776		\$1,776		\$1,776
Cultural Activities	4	0.052 %	\$111		\$111	\$15	\$126
Economic Development	14	0.182 %	\$388		\$388	\$54	\$442
Natural Resources Protection	50	0.649 %	\$1,387		\$1,387		\$1,387
Community Promotion	68	0.883 %	\$1,887		\$1,887	\$261	\$2,148
City Attorney	46	0.597 %	\$1,276		\$1,276		\$1,276
Administration & Records	80	1.038 %	\$2,220		\$2,220		\$2,220
Finance Administration	128	1.661 %	\$3,552		\$3,552		\$3,552
Network Services	252	3.271 %	\$6,993		\$6,993	\$966	\$7,959
Geographic Information Services	8	0.104 %	\$222		\$222	\$31	\$253
Support Services	72	0.934 %	\$1,998		\$1,998	\$276	\$2,274
Human Resources	82	1.064 %	\$2,275		\$2,275	\$314	\$2,589
Risk Management	88	1.142 %	\$2,442		\$2,442	\$337	\$2,779
Wellness Program	14	0.182 %	\$388		\$388	\$54	\$442
Community Development Admin	32	0.415 %	\$888		\$888	\$123	\$1,011
Commissions & Committees	8	0.104 %	\$222		\$222	\$31	\$253
Development Review	4	0.052 %	\$111		\$111	\$15	\$126
Long Range Planning	34	0.441 %	\$943		\$943	\$130	\$1,073
Building and Safety	22	0.286 %	\$610		\$610	\$84	\$694
Public Works Administration	52	0.675 %	\$1,443		\$1,443	\$199	\$1,642
Landscape & Park Maintenance	175	2.271 %	\$4,856		\$4,856	\$671	\$5,527
Swim Center Maintenance	65	0.844 %	\$1,804		\$1,804	\$249	\$2,053
Tree Maintenance	6	0.078 %	\$166		\$166	\$23	\$189
Building Maintenance	152	1.973 %	\$4,218		\$4,218	\$582	\$4,800
Streets & Sidewalk Maintenance	130	1.687 %	\$3,607		\$3,607	\$498	\$4,105
Flood Control	36	0.467 %	\$999		\$999	\$138	\$1,137
Traffic Signals & Lights	40	0.519 %	\$1,110		\$1,110	\$153	\$1,263
Vehicle & Equipment Maintenace	304	3.945 %	\$8,435		\$8,435	\$1,165	\$9,600

Accounting  
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>
Engineering Development Review	3	0.039 %	\$83		\$83	\$11	\$94
CIP Project Engineering	18	0.234 %	\$499		\$499	\$69	\$568
Transportation Engineering	8	0.104 %	\$222		\$222	\$31	\$253
Recreation Administration	70	0.909 %	\$1,942		\$1,942	\$268	\$2,210
Facilities - Parks and Recreation	6	0.078 %	\$166		\$166	\$23	\$189
Recreational Sports	38	0.493 %	\$1,054		\$1,054	\$146	\$1,200
Youth Services	50	0.649 %	\$1,387		\$1,387	\$192	\$1,579
Community Services	126	1.635 %	\$3,496		\$3,496	\$483	\$3,979
Ranger Program	48	0.623 %	\$1,332		\$1,332	\$184	\$1,516
Aquatics & Sinsheimer Park	9	0.117 %	\$250		\$250	\$34	\$284
Human Relations	58	0.753 %	\$1,609		\$1,609	\$222	\$1,831
Golf Course Oper & Maint	118	1.531 %	\$3,274		\$3,274	\$452	\$3,726
Police Administration	180	2.336 %	\$4,995		\$4,995	\$690	\$5,685
Patrol	22	0.286 %	\$610		\$610	\$84	\$694
Investigations	24	0.311 %	\$666		\$666	\$92	\$758
Police Support Services	32	0.415 %	\$888		\$888	\$123	\$1,011
Neighborhood Services	12	0.156 %	\$333		\$333	\$46	\$379
Traffic Safety	9	0.117 %	\$250		\$250	\$34	\$284
Fire Administration	32	0.415 %	\$888		\$888	\$123	\$1,011
Emergency Response	208	2.700 %	\$5,772		\$5,772	\$797	\$6,569
Hazard Prevention	12	0.156 %	\$333		\$333	\$46	\$379
Training Services	12	0.156 %	\$333		\$333	\$46	\$379
Technical Services	44	0.571 %	\$1,221		\$1,221	\$169	\$1,390
Disaster Preparedness	28	0.363 %	\$777		\$777	\$107	\$884
All Other	910	11.807 %	\$25,254		\$25,254	\$3,486	\$28,740
<b>Total</b>	<u>7,705</u>	<u>100.000 %</u>	<u>\$213,801</u>		<u>\$213,801</u>	<u>\$28,008</u>	<u>\$241,809</u>

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

Source: Accounting Department

Accounting  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>General Finance</u>	<u>Payroll</u>	<u>Accounts Payable</u>
City Administration	\$5,106	\$2,424	\$1,905	\$777
City Council	\$2,201	\$425		\$1,776
Natural Resources Protection	\$3,739	\$1,263	\$1,089	\$1,387
City Attorney	\$4,676	\$1,767	\$1,633	\$1,276
Administration & Records	\$4,739	\$1,049	\$1,470	\$2,220
Finance Administration	\$5,403	\$926	\$925	\$3,552
Revenue Management	\$6,292	\$2,645	\$3,647	
Network Services	\$19,614	\$7,632	\$4,023	\$7,959
Geographic Information Services	\$3,744	\$1,634	\$1,857	\$253
Support Services	\$2,649	\$375		\$2,274
Human Resources	\$7,148	\$2,517	\$2,042	\$2,589
Risk Management	\$12,216	\$8,385	\$1,052	\$2,779
Wellness Program	\$492	\$50		\$442
Public Works Administration	\$10,532	\$3,567	\$5,323	\$1,642
Building Maintenance	\$11,411	\$3,516	\$3,095	\$4,800
Vehicle & Equipment Maintenance	\$16,150	\$4,074	\$2,476	\$9,600
Engineering Development Review	\$3,716	\$1,517	\$2,105	\$94
CIP Project Engineering	\$15,347	\$5,681	\$9,098	\$568
Transportation Engineering	\$4,725	\$1,625	\$2,847	\$253
Hazard Prevention	\$5,863	\$2,142	\$3,342	\$379
Cultural Activities	\$1,161	\$1,035		\$126
Economic Development	\$2,216	\$969	\$805	\$442
Community Promotion	\$3,988	\$1,531	\$309	\$2,148
Human Relations	\$2,766	\$935		\$1,831
Community Development Admin	\$4,650	\$1,473	\$2,166	\$1,011
Commissions & Committees	\$328	\$75		\$253
Development Review	\$4,390	\$1,788	\$2,476	\$126
Traffic Signals & Lights	\$4,140	\$1,639	\$1,238	\$1,263
Long Range Planning	\$7,153	\$2,366	\$3,714	\$1,073
Building and Safety	\$11,058	\$3,679	\$6,685	\$694
Landscape & Park Maintenance	\$22,572	\$7,575	\$9,470	\$5,527
Swim Center Maintenance	\$4,323	\$1,342	\$928	\$2,053
Tree Maintenance	\$4,335	\$1,484	\$2,662	\$189
Streets & Sidewalk Maintenance	\$15,011	\$4,655	\$6,251	\$4,105
Flood Control	\$7,963	\$2,741	\$4,085	\$1,137
Recreation Administration	\$8,609	\$2,685	\$3,714	\$2,210
Facilities - Parks and Recreation	\$4,618	\$715	\$3,714	\$189
Recreational Sports	\$7,652	\$1,129	\$5,323	\$1,200
Youth Services	\$22,996	\$3,282	\$18,135	\$1,579
Community Services	\$6,860	\$776	\$2,105	\$3,979
Ranger Program	\$4,804	\$812	\$2,476	\$1,516

Accounting  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>General Finance</u>	<u>Payroll</u>	<u>Accounts Payable</u>
Aquatics & Sinsheimer Park	\$7,477	\$1,251	\$5,942	\$284
Golf Course Oper & Maint	\$9,550	\$1,925	\$3,899	\$3,726
Police Administration	\$14,180	\$5,090	\$3,405	\$5,685
Patrol	\$51,762	\$26,310	\$24,758	\$694
Investigations	\$18,495	\$9,072	\$8,665	\$758
Police Support Services	\$20,304	\$8,151	\$11,142	\$1,011
Neighborhood Services	\$3,708	\$729	\$2,600	\$379
Traffic Safety	\$6,237	\$2,858	\$3,095	\$284
Fire Administration	\$4,999	\$2,131	\$1,857	\$1,011
Emergency Response	\$64,732	\$31,548	\$26,615	\$6,569
Training Services	\$1,951	\$954	\$618	\$379
Technical Services	\$1,474	\$84		\$1,390
Disaster Preparedness	\$949	\$65		\$884
FD210 Downtown Bid Fund	\$1,283	\$746		\$537
FD240 CDBG Fund	\$2,382	\$961		\$1,421
FD290 Tourism Bid Fund	\$7,434	\$3,770		\$3,664
FD500 Water Fund	\$67,555	\$17,845	\$18,445	\$31,265
FD510 Parking Fund	\$42,475	\$6,764	\$12,688	\$23,023
FD520 Sewer Fund	\$76,896	\$21,135	\$17,517	\$38,244
FD530 Transit Fund	\$17,604	\$9,737	\$1,424	\$6,443
FD625 Jack House Fund	\$579	\$11		\$568
FD640 Reservoir Operations	\$8,339	\$2,509	\$2,166	\$3,664
FD650 Narcotics Task Force Fund	\$2,727	\$138		\$2,589
FD653 Hazardous Mat Task Force Fund	\$729	\$66		\$663
FD655 Bomb Task Force Fund	\$716	\$53		\$663
All Other	\$28,740			\$28,740
<b>Total</b>	<b>\$760,633</b>	<b>\$249,803</b>	<b>\$269,021</b>	<b>\$241,809</b>

**SCHEDULE 10.01**

**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 Support** – These costs are associated with the planning, managing, support and maintenance of information technology resources. Costs are allocated based on the number of desktops, laptops and mobile data computers 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.
- **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.

**SCHEDULE 10.01**

**NETWORK SERVICES**

NATURE AND EXTENT OF SERVICE

CONTINUED

- **Cuesta Peak** – These costs are associated 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 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 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>
	\$2,051,061			\$2,051,061
Allocated additions:				
10000000 - Building Use Charge	\$15,818		\$15,818	
10010100 - City Administration	\$22,738	\$3,097	\$25,835	
10010200 - City Council	\$4,448	\$1,703	\$6,151	
10015100 - City Attorney	\$16,718	\$1,765	\$18,483	
10020100 - Administration & Records	\$880	\$172	\$1,052	
10025100 - Finance Administration	\$156,728	\$26,880	\$183,608	
10025120 - Revenue Management	\$5,548	\$601	\$6,149	
10025140 - Accounting	\$17,240	\$2,374	\$19,614	
10025450 - Geographic Information Services		\$5,333	\$5,333	
10026100 - Support Services		\$2,379	\$2,379	
10030100 - Human Resources		\$10,825	\$10,825	
10030200 - Risk Management		\$34,513	\$34,513	
10030300 - Wellness Program		\$210	\$210	
10050230 - Building Maintenance		\$21,746	\$21,746	
10050340 - Vehicle & Equipment Maintenance		\$7,180	\$7,180	
Total allocated additions:	<u>\$240,118</u>	<u>\$118,778</u>	<u>\$358,896</u>	<u>\$358,896</u>
Total to be allocated	<u><b>\$2,291,179</b></u>	<u><b>\$118,778</b></u>		<u><b>\$2,409,957</b></u>

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

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Network Services Support</u>	<u>Radios</u>	<u>Telemetry</u>	<u>Cell Phones</u>	<u>Pagers</u>	<u>Cellular Data Services</u>	<u>Telephones</u>
<b><u>Wages &amp; Benefits</u></b>									
SALARIES & WAGES	\$584,125	\$31,543	\$457,487	\$48,599	\$31,660	\$6,192			\$8,644
FRINGE BENEFITS	\$247,844	\$13,384	\$194,111	\$20,621	\$13,433	\$2,627			\$3,668
<b><u>Other Expense and Cost</u></b>									
CONTRACT NETWORK SERVICE	\$280,590		\$182,265	\$17,037	\$81,288				
DATA PROCESSING SERVICES	\$218,734		\$218,734						
COMPUTER SUPPLIES	\$306,988		\$305,323	\$1,665					
PUBLICATIONS & SUBSCRIPT	\$2,421		\$2,421						
EDUCATION & TRAINING	\$21,839		\$21,839						
CITYWIDE TRAINING	\$27,000		\$27,000						
PROFESSION ORGANIZATION	\$145		\$145						
TRIPS AND MEETINGS	\$1,035		\$1,035						
ELECTRIC UTILITIES SERVICE	\$3,024								
TELEPHONE SERVICES	\$137,832								\$137,832
CELLULAR SERVICES	\$132,439			\$37,109		\$47,665		\$47,665	
PAGER SERVICES	\$5,384						\$5,384		
BUILDING & PROPERTY	\$54,252								
OPERATING MAT & SUPP	\$27,409			\$27,409					
Departmental Expenditures	\$2,051,061	\$44,927	\$1,410,360	\$152,440	\$126,381	\$56,484	\$5,384	\$47,665	\$150,144
Additions: 1st									
Other	\$240,118	\$240,118							
Functional Cost	\$2,291,179	\$285,045	\$1,410,360	\$152,440	\$126,381	\$56,484	\$5,384	\$47,665	\$150,144
Reallocate Admin		(\$285,045)	\$200,393	\$21,660	\$17,957	\$8,026	\$765	\$6,773	\$21,333
Allocable Costs	\$2,291,179		\$1,610,753	\$174,100	\$144,338	\$64,510	\$6,149	\$54,438	\$171,477
<b>1st Allocation</b>	<b>\$2,291,179</b>		<b>\$1,610,753</b>	<b>\$174,100</b>	<b>\$144,338</b>	<b>\$64,510</b>	<b>\$6,149</b>	<b>\$54,438</b>	<b>\$171,477</b>
Additions: 2nd									
Other	\$118,778	\$118,778							
Functional Cost	\$118,778	\$118,778							
Reallocate Admin		(\$118,778)	\$83,504	\$9,026	\$7,483	\$3,344	\$319	\$2,822	\$8,890
Allocable Costs	\$118,778		\$83,504	\$9,026	\$7,483	\$3,344	\$319	\$2,822	\$8,890
<b>2nd Allocation</b>	<b>\$118,778</b>		<b>\$83,504</b>	<b>\$9,026</b>	<b>\$7,483</b>	<b>\$3,344</b>	<b>\$319</b>	<b>\$2,822</b>	<b>\$8,890</b>
<b>Total allocated</b>	<b>\$2,409,957</b>		<b>\$1,694,257</b>	<b>\$183,126</b>	<b>\$151,821</b>	<b>\$67,854</b>	<b>\$6,468</b>	<b>\$57,260</b>	<b>\$180,367</b>

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

	<u>Cuesta Peak</u>	<u>South Hills</u>	<u>Tassajara</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES			
FRINGE BENEFITS			
<b><u>Other Expense and Cost</u></b>			
CONTRACT NETWORK SERVICE			
DATA PROCESSING SERVICES			
COMPUTER SUPPLIES			
PUBLICATIONS & SUBSCRIPT			
EDUCATION & TRAINING			
CITYWIDE TRAINING			
PROFESSION ORGANIZATION			
TRIPS AND MEETINGS			
ELECTRIC UTILITIES SERVICE		\$3,024	
TELEPHONE SERVICES			
CELLULAR SERVICES			
PAGER SERVICES			
BUILDING & PROPERTY	\$2,400	\$24,636	\$27,216
OPERATING MAT & SUPP			
Departmental Expenditures	<u>\$2,400</u>	<u>\$27,660</u>	<u>\$27,216</u>
Additions: 1st			
Other			
Functional Cost	<u>\$2,400</u>	<u>\$27,660</u>	<u>\$27,216</u>
Reallocate Admin	\$341	\$3,930	\$3,867
Allocable Costs	<u>\$2,741</u>	<u>\$31,590</u>	<u>\$31,083</u>
<b>1st Allocation</b>	<b><u>\$2,741</u></b>	<b><u>\$31,590</u></b>	<b><u>\$31,083</u></b>
Additions: 2nd			
Other			
Functional Cost			
Reallocate Admin	\$142	\$1,638	\$1,610
Allocable Costs	<u>\$142</u>	<u>\$1,638</u>	<u>\$1,610</u>
<b>2nd Allocation</b>	<b><u>\$142</u></b>	<b><u>\$1,638</u></b>	<b><u>\$1,610</u></b>
<b>Total allocated</b>	<b><u>\$2,883</u></b>	<b><u>\$33,228</u></b>	<b><u>\$32,693</u></b>

**Network Services**  
**Detail allocation of**  
**Network Services 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	6	1.174 %	\$18,913		\$18,913		\$18,913
Public Works Administration	12	2.348 %	\$37,826		\$37,826	\$2,141	\$39,967
Recreation Administration	8	1.566 %	\$25,217		\$25,217	\$1,427	\$26,644
Transportation Engineering	10	1.957 %	\$31,522		\$31,522	\$1,784	\$33,306
CIP Project Engineering	22	4.305 %	\$69,347		\$69,347	\$3,925	\$73,272
City Attorney	3	0.587 %	\$9,456		\$9,456		\$9,456
Administration & Records	9	1.761 %	\$28,369		\$28,369		\$28,369
Human Resources	4	0.783 %	\$12,609		\$12,609	\$714	\$13,323
Risk Management	3	0.587 %	\$9,456		\$9,456	\$535	\$9,991
Finance Administration	6	1.174 %	\$18,913		\$18,913		\$18,913
Revenue Management	7	1.370 %	\$22,065		\$22,065		\$22,065
Accounting	6	1.174 %	\$18,913		\$18,913		\$18,913
Building Maintenance	11	2.153 %	\$34,674		\$34,674	\$1,963	\$36,637
Vehicle & Equipment Maintenance	2	0.391 %	\$6,304		\$6,304	\$357	\$6,661
City Council	4	0.783 %	\$12,609		\$12,609		\$12,609
Police Administration	87	17.025 %	\$274,238		\$274,238	\$15,523	\$289,761
Fire Administration	14	2.740 %	\$44,130		\$44,130	\$2,498	\$46,628
FD500 Water Fund	36	7.045 %	\$113,478		\$113,478	\$6,423	\$119,901
FD520 Sewer Fund	26	5.088 %	\$81,956		\$81,956	\$4,639	\$86,595
FD640 Reservoir Operations	2	0.391 %	\$6,304		\$6,304	\$357	\$6,661
Flood Control	1	0.196 %	\$3,152		\$3,152	\$178	\$3,330
FD510 Parking Fund	12	2.348 %	\$37,826		\$37,826	\$2,141	\$39,967
FD530 Transit Fund	6	1.174 %	\$18,913		\$18,913	\$1,071	\$19,984
Facilities - Parks and Recreation	16	3.131 %	\$50,435		\$50,435	\$2,855	\$53,290
Long Range Planning	5	0.978 %	\$15,761		\$15,761	\$892	\$16,653
Building and Safety	14	2.740 %	\$44,130		\$44,130	\$2,498	\$46,628
Development Review	8	1.566 %	\$25,217		\$25,217	\$1,427	\$26,644
Economic Development	2	0.391 %	\$6,304		\$6,304	\$357	\$6,661
Natural Resources Protection	2	0.391 %	\$6,304		\$6,304		\$6,304
Geographic Information Services	9	1.761 %	\$28,369		\$28,369	\$1,606	\$29,975
Community Development Admin	14	2.740 %	\$44,130		\$44,130	\$2,498	\$46,628
Landscape & Park Maintenance	9	1.761 %	\$28,369		\$28,369	\$1,606	\$29,975
Swim Center Maintenance	1	0.196 %	\$3,152		\$3,152	\$178	\$3,330
Tree Maintenance	3	0.587 %	\$9,456		\$9,456	\$535	\$9,991
Streets & Sidewalk Maintenance	6	1.174 %	\$18,913		\$18,913	\$1,071	\$19,984
Traffic Signals & Lights	4	0.783 %	\$12,609		\$12,609	\$714	\$13,323
Engineering Development Review	7	1.370 %	\$22,065		\$22,065	\$1,249	\$23,314
Recreational Sports	2	0.391 %	\$6,304		\$6,304	\$357	\$6,661
Youth Services	1	0.196 %	\$3,152		\$3,152	\$178	\$3,330
Community Services	1	0.196 %	\$3,152		\$3,152	\$178	\$3,330
Ranger Program	3	0.587 %	\$9,456		\$9,456	\$535	\$9,991

**Network Services**  
**Detail allocation of**  
**Network Services 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>
Aquatics & Sinsheimer Park	4	0.783 %	\$12,609		\$12,609	\$714	\$13,323
Patrol	43	8.415 %	\$135,543		\$135,543	\$7,672	\$143,215
Investigations	10	1.957 %	\$31,522		\$31,522	\$1,784	\$33,306
Neighborhood Services	4	0.783 %	\$12,609		\$12,609	\$714	\$13,323
Traffic Safety	13	2.544 %	\$40,978		\$40,978	\$2,320	\$43,298
Emergency Response	27	5.284 %	\$85,108		\$85,108	\$4,818	\$89,926
Hazard Prevention	3	0.587 %	\$9,456		\$9,456	\$535	\$9,991
Golf Course Oper & Maint	3	0.588 %	\$9,460		\$9,460	\$537	\$9,997
<b>Total</b>	<b>511</b>	<b>100.000 %</b>	<b>\$1,610,753</b>		<b>\$1,610,753</b>	<b>\$83,504</b>	<b>\$1,694,257</b>

(A) Alloc basis: Number of Desktops, Laptops and Mobile Data Computers

Source: Network Services - Steve

**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	0.295 %	\$514		\$514		\$514
CIP Project Engineering	7	2.065 %	\$3,595		\$3,595	\$187	\$3,782
Building Maintenance	5	1.475 %	\$2,568		\$2,568	\$134	\$2,702
Vehicle & Equipment Maintenance	2	0.590 %	\$1,027		\$1,027	\$54	\$1,081
Police Administration	5	1.475 %	\$2,568		\$2,568	\$134	\$2,702
Fire Administration	5	1.475 %	\$2,568		\$2,568	\$134	\$2,702
FD500 Water Fund	13	3.835 %	\$6,676		\$6,676	\$348	\$7,024
FD520 Sewer Fund	23	6.785 %	\$11,812		\$11,812	\$616	\$12,428
Flood Control	1	0.295 %	\$514		\$514	\$27	\$541
FD510 Parking Fund	5	1.475 %	\$2,568		\$2,568	\$134	\$2,702
FD530 Transit Fund	28	8.260 %	\$14,380		\$14,380	\$750	\$15,130
Facilities - Parks and Recreation	2	0.590 %	\$1,027		\$1,027	\$54	\$1,081
Building and Safety	4	1.180 %	\$2,054		\$2,054	\$107	\$2,161
Natural Resources Protection	1	0.295 %	\$514		\$514		\$514
Landscape & Park Maintenance	15	4.425 %	\$7,704		\$7,704	\$402	\$8,106
Tree Maintenance	2	0.590 %	\$1,027		\$1,027	\$54	\$1,081
Streets & Sidewalk Maintenance	12	3.540 %	\$6,163		\$6,163	\$321	\$6,484
Traffic Signals & Lights	2	0.590 %	\$1,027		\$1,027	\$54	\$1,081
Ranger Program	3	0.885 %	\$1,541		\$1,541	\$80	\$1,621
Patrol	68	20.059 %	\$34,923		\$34,923	\$1,821	\$36,744
Investigations	24	7.080 %	\$12,326		\$12,326	\$643	\$12,969
Police Support Services	7	2.065 %	\$3,595		\$3,595	\$187	\$3,782
Neighborhood Services	6	1.770 %	\$3,081		\$3,081	\$161	\$3,242
Traffic Safety	11	3.245 %	\$5,649		\$5,649	\$295	\$5,944
Emergency Response	77	22.714 %	\$39,545		\$39,545	\$2,062	\$41,607
Hazard Prevention	10	2.947 %	\$5,134		\$5,134	\$267	\$5,401
<b>Total</b>	<b>339</b>	<b>100.000 %</b>	<b>\$174,100</b>		<b>\$174,100</b>	<b>\$9,026</b>	<b>\$183,126</b>

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

Source: Network Services - Steve

**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 %	\$61,859		\$61,859	\$3,207	\$65,066
FD520 Sewer Fund	24	48.980 %	\$70,696		\$70,696	\$3,665	\$74,361
FD640 Reservoir Operations	4	8.163 %	\$11,783		\$11,783	\$611	\$12,394
Total	49	100.000 %	\$144,338		\$144,338	\$7,483	\$151,821

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

Source: Network Services - Steve

**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>
City Administration	1	0.448 %	\$289		\$289		\$289
Public Works Administration	8	3.587 %	\$2,314		\$2,314	\$127	\$2,441
Transportation Engineering	2	0.897 %	\$579		\$579	\$32	\$611
CIP Project Engineering	18	8.072 %	\$5,207		\$5,207	\$287	\$5,494
Human Resources	2	0.897 %	\$579		\$579	\$32	\$611
Risk Management	2	0.897 %	\$579		\$579	\$32	\$611
Finance Administration	2	0.897 %	\$579		\$579		\$579
Building Maintenance	5	2.242 %	\$1,446		\$1,446	\$80	\$1,526
Vehicle & Equipment Maintenece	5	2.242 %	\$1,446		\$1,446	\$80	\$1,526
City Council	7	3.139 %	\$2,025		\$2,025		\$2,025
Police Adminstration	5	2.242 %	\$1,446		\$1,446	\$80	\$1,526
Fire Administration	3	1.345 %	\$868		\$868	\$48	\$916
FD500 Water Fund	5	2.242 %	\$1,446		\$1,446	\$80	\$1,526
FD520 Sewer Fund	6	2.691 %	\$1,736		\$1,736	\$96	\$1,832
Flood Control	1	0.448 %	\$289		\$289	\$16	\$305
FD510 Parking Fund	9	4.036 %	\$2,604		\$2,604	\$143	\$2,747
FD530 Transit Fund	4	1.794 %	\$1,157		\$1,157	\$64	\$1,221
Facilities - Parks and Recreation	2	0.897 %	\$579		\$579	\$32	\$611
Building and Safety	11	4.933 %	\$3,182		\$3,182	\$175	\$3,357
Natural Resources Protection	3	1.345 %	\$868		\$868		\$868
Geographic Information Services	2	0.897 %	\$579		\$579	\$32	\$611
Landscape & Park Maintenance	16	7.175 %	\$4,629		\$4,629	\$255	\$4,884
Swim Center Maintenance	1	0.448 %	\$289		\$289	\$16	\$305
Tree Maintenance	6	2.691 %	\$1,736		\$1,736	\$96	\$1,832
Streets & Sidewalk Maintenance	10	4.484 %	\$2,893		\$2,893	\$159	\$3,052
Traffic Signals & Lights	2	0.897 %	\$579		\$579	\$32	\$611
Engineering Development Review	3	1.345 %	\$868		\$868	\$48	\$916
Recreation Administration	3	1.345 %	\$868		\$868	\$48	\$916
Economic Development	1	0.448 %	\$289		\$289	\$16	\$305
Recreational Sports	1	0.448 %	\$289		\$289	\$16	\$305
Youth Services	17	7.623 %	\$4,918		\$4,918	\$271	\$5,189
Community Services	2	0.897 %	\$579		\$579	\$32	\$611
Ranger Program	4	1.794 %	\$1,157		\$1,157	\$64	\$1,221
Patrol	15	6.726 %	\$4,339		\$4,339	\$239	\$4,578
Investigations	11	4.933 %	\$3,182		\$3,182	\$175	\$3,357
Police Support Services	3	1.345 %	\$868		\$868	\$48	\$916
Emergency Response	17	7.623 %	\$4,918		\$4,918	\$271	\$5,189
Hazard Prevention	6	2.691 %	\$1,736		\$1,736	\$96	\$1,832
Golf Course Oper & Maint	2	0.899 %	\$576		\$576	\$26	\$602
<b>Total</b>	<b>223</b>	<b>100.000 %</b>	<b>\$64,510</b>		<b>\$64,510</b>	<b>\$3,344</b>	<b>\$67,854</b>



**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>
(A) Alloc basis:	Number of Cell Phones and Smart Phones Fund/Division/Department						
Source:	Network Services - Steve						

**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	1.587 %	\$98		\$98	\$5	\$103
Flood Control	1	1.587 %	\$98		\$98	\$5	\$103
Facilities - Parks and Recreation	1	1.587 %	\$98		\$98	\$5	\$103
Police Administration	7	11.111 %	\$683		\$683	\$35	\$718
Fire Administration	44	69.841 %	\$4,295		\$4,295	\$223	\$4,518
FD520 Sewer Fund	8	12.698 %	\$781		\$781	\$41	\$822
FD640 Reservoir Operations	1	1.589 %	\$96		\$96	\$5	\$101
<b>Total</b>	<u>63</u>	<u>100.000 %</u>	<u>\$6,149</u>		<u>\$6,149</u>	<u>\$319</u>	<u>\$6,468</u>

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

Source: Network Services - Steve

**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>
City Council	5	4.098 %	\$2,231		\$2,231		\$2,231
Natural Resources Protection	1	0.820 %	\$446		\$446		\$446
Finance Administration	2	1.639 %	\$892		\$892		\$892
Geographic Information Services	3	2.459 %	\$1,339		\$1,339	\$74	\$1,413
Human Resources	1	0.820 %	\$446		\$446	\$25	\$471
Risk Management	1	0.820 %	\$446		\$446	\$25	\$471
Building and Safety	1	0.820 %	\$446		\$446	\$25	\$471
Public Works Administration	3	2.459 %	\$1,339		\$1,339	\$74	\$1,413
Landscape & Park Maintenance	1	0.820 %	\$446		\$446	\$25	\$471
Tree Maintenance	1	0.820 %	\$446		\$446	\$25	\$471
Streets & Sidewalk Maintenance	1	0.820 %	\$446		\$446	\$25	\$471
Traffic Signals & Lights	2	1.639 %	\$892		\$892	\$50	\$942
Vehicle & Equipment Maintenance	1	0.820 %	\$446		\$446	\$25	\$471
CIP Project Engineering	9	7.377 %	\$4,016		\$4,016	\$223	\$4,239
Transportation Engineering	1	0.820 %	\$446		\$446	\$25	\$471
Recreation Administration	1	0.820 %	\$446		\$446	\$25	\$471
Police Administration	7	5.738 %	\$3,123		\$3,123	\$173	\$3,296
Patrol	29	23.770 %	\$12,940		\$12,940	\$718	\$13,658
Investigations	2	1.639 %	\$892		\$892	\$50	\$942
Police Support Services	1	0.820 %	\$446		\$446	\$25	\$471
Neighborhood Services	1	0.820 %	\$446		\$446	\$25	\$471
Traffic Safety	6	4.918 %	\$2,677		\$2,677	\$149	\$2,826
Fire Administration	3	2.459 %	\$1,339		\$1,339	\$74	\$1,413
Emergency Response	12	9.836 %	\$5,355		\$5,355	\$297	\$5,652
Hazard Prevention	3	2.459 %	\$1,339		\$1,339	\$74	\$1,413
FD500 Water Fund	13	10.656 %	\$5,801		\$5,801	\$322	\$6,123
FD520 Sewer Fund	9	7.377 %	\$4,016		\$4,016	\$223	\$4,239
FD530 Transit Fund	2	1.637 %	\$895		\$895	\$46	\$941
<b>Total</b>	<b>122</b>	<b>100.000 %</b>	<b>\$54,438</b>		<b>\$54,438</b>	<b>\$2,822</b>	<b>\$57,260</b>

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

Source: Network Services - Steve

**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	15	1.564 %	\$2,682		\$2,682		\$2,682
Public Works Administration	56	5.839 %	\$10,013		\$10,013	\$569	\$10,582
Recreation Administration	17	1.773 %	\$3,040		\$3,040	\$173	\$3,213
Transportation Engineering	5	0.521 %	\$894		\$894	\$51	\$945
CIP Project Engineering	17	1.773 %	\$3,040		\$3,040	\$173	\$3,213
City Attorney	10	1.043 %	\$1,788		\$1,788		\$1,788
Administration & Records	7	0.730 %	\$1,252		\$1,252		\$1,252
Human Resources	6	0.626 %	\$1,073		\$1,073	\$61	\$1,134
Risk Management	2	0.209 %	\$358		\$358	\$20	\$378
Finance Administration	31	3.233 %	\$5,543		\$5,543		\$5,543
Revenue Management	8	0.834 %	\$1,430		\$1,430		\$1,430
Accounting	3	0.313 %	\$536		\$536		\$536
Building Maintenance	28	2.920 %	\$5,007		\$5,007	\$284	\$5,291
Vehicle & Equipment Maintenance	9	0.938 %	\$1,609		\$1,609	\$91	\$1,700
City Council	8	0.834 %	\$1,430		\$1,430		\$1,430
Police Administration	90	9.385 %	\$16,093		\$16,093	\$914	\$17,007
Fire Administration	110	11.470 %	\$19,669		\$19,669	\$1,118	\$20,787
FD500 Water Fund	66	6.882 %	\$11,801		\$11,801	\$671	\$12,472
FD520 Sewer Fund	48	5.005 %	\$8,583		\$8,583	\$488	\$9,071
FD640 Reservoir Operations	6	0.626 %	\$1,073		\$1,073	\$61	\$1,134
Flood Control	3	0.313 %	\$536		\$536	\$30	\$566
FD510 Parking Fund	45	4.692 %	\$8,046		\$8,046	\$457	\$8,503
FD530 Transit Fund	7	0.730 %	\$1,252		\$1,252	\$71	\$1,323
Facilities - Parks and Recreation	58	6.048 %	\$10,371		\$10,371	\$589	\$10,960
Long Range Planning	4	0.417 %	\$715		\$715	\$41	\$756
Building and Safety	16	1.668 %	\$2,861		\$2,861	\$163	\$3,024
Development Review	7	0.730 %	\$1,252		\$1,252	\$71	\$1,323
Economic Development	1	0.104 %	\$179		\$179	\$10	\$189
Natural Resources Protection	2	0.209 %	\$358		\$358		\$358
Geographic Information Services	3	0.313 %	\$536		\$536	\$30	\$566
Community Development Admin	25	2.607 %	\$4,470		\$4,470	\$254	\$4,724
Landscape & Park Maintenance	39	4.067 %	\$6,974		\$6,974	\$396	\$7,370
Swim Center Maintenance	9	0.938 %	\$1,609		\$1,609	\$91	\$1,700
Tree Maintenance	10	1.043 %	\$1,788		\$1,788	\$102	\$1,890
Streets & Sidewalk Maintenance	14	1.460 %	\$2,503		\$2,503	\$142	\$2,645
Traffic Signals & Lights	5	0.521 %	\$894		\$894	\$51	\$945
Engineering Development Review	5	0.521 %	\$894		\$894	\$51	\$945
Recreational Sports	2	0.209 %	\$358		\$358	\$20	\$378
Youth Services	3	0.313 %	\$536		\$536	\$30	\$566
Community Services	1	0.104 %	\$179		\$179	\$10	\$189
Ranger Program	4	0.417 %	\$715		\$715	\$41	\$756

**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>
Aquatics & Sinsheimer Park	4	0.417 %	\$715		\$715	\$41	\$756
Patrol	36	3.754 %	\$6,437		\$6,437	\$366	\$6,803
Investigations	16	1.668 %	\$2,861		\$2,861	\$163	\$3,024
Police Support Services	20	2.086 %	\$3,576		\$3,576	\$203	\$3,779
Neighborhood Services	2	0.209 %	\$358		\$358	\$20	\$378
Traffic Safety	8	0.834 %	\$1,430		\$1,430	\$81	\$1,511
Emergency Response	52	5.422 %	\$9,298		\$9,298	\$528	\$9,826
Hazard Prevention	7	0.730 %	\$1,252		\$1,252	\$71	\$1,323
FD625 Jack House Fund	2	0.209 %	\$358		\$358	\$20	\$378
Golf Course Oper & Maint	7	0.729 %	\$1,252		\$1,252	\$73	\$1,325
<b>Total</b>	<u>959</u>	<u>100.000 %</u>	<u>\$171,477</u>		<u>\$171,477</u>	<u>\$8,890</u>	<u>\$180,367</u>

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

Source: Network Services - Steve

**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 %	\$1,371		\$1,371	\$71	\$1,442
FD520 Sewer Fund	1	50.000 %	\$1,370		\$1,370	\$71	\$1,441
Total	<u>2</u>	<u>100.000 %</u>	<u>\$2,741</u>		<u>\$2,741</u>	<u>\$142</u>	<u>\$2,883</u>

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

Source: Network Services - Steve

**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 %	\$9,477		\$9,477	\$491	\$9,968
Fire Administration	200	20.000 %	\$6,318		\$6,318	\$328	\$6,646
FD500 Water Fund	50	5.000 %	\$1,580		\$1,580	\$82	\$1,662
FD520 Sewer Fund	50	5.000 %	\$1,580		\$1,580	\$82	\$1,662
FD530 Transit Fund	200	20.000 %	\$6,318		\$6,318	\$328	\$6,646
Public Works Administration	200	20.000 %	\$6,317		\$6,317	\$327	\$6,644
<b>Total</b>	<u>1,000</u>	<u>100.000 %</u>	<u>\$31,590</u>		<u>\$31,590</u>	<u>\$1,638</u>	<u>\$33,228</u>

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

Source: Network Services - Steve

**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 %	\$12,433		\$12,433	\$644	\$13,077
Fire Administration	2	40.000 %	\$12,433		\$12,433	\$644	\$13,077
Public Works Administration	1	20.000 %	\$6,217		\$6,217	\$322	\$6,539
Total	5	100.000 %	\$31,083		\$31,083	\$1,610	\$32,693

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

Source: Network Services - Steve



**Network Services  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>Network Services</u>	<u>Radios</u>	<u>Telemetry</u>	<u>Cell Phones</u>	<u>Pagers</u>	<u>Cellular Data Services</u>	<u>Telephones</u>	<u>Cuesta Peak</u>
City Administration	\$22,398	\$18,913	\$514		\$289			\$2,682	
City Council	\$18,295	\$12,609			\$2,025		\$2,231	\$1,430	
Natural Resources Protection	\$8,490	\$6,304	\$514		\$868		\$446	\$358	
City Attorney	\$11,244	\$9,456						\$1,788	
Administration & Records	\$29,621	\$28,369						\$1,252	
Finance Administration	\$25,927	\$18,913			\$579		\$892	\$5,543	
Revenue Management	\$23,495	\$22,065						\$1,430	
Accounting	\$19,449	\$18,913						\$536	
Geographic Information Services	\$32,565	\$29,975			\$611		\$1,413	\$566	
Human Resources	\$15,539	\$13,323			\$611		\$471	\$1,134	
Risk Management	\$11,451	\$9,991			\$611		\$471	\$378	
Public Works Administration	\$67,586	\$39,967			\$2,441		\$1,413	\$10,582	
Building Maintenance	\$46,259	\$36,637	\$2,702		\$1,526	\$103		\$5,291	
Vehicle & Equipment Maintenece	\$11,439	\$6,661	\$1,081		\$1,526		\$471	\$1,700	
Engineering Development Review	\$25,175	\$23,314			\$916			\$945	
CIP Project Engineering	\$90,000	\$73,272	\$3,782		\$5,494		\$4,239	\$3,213	
Transportation Engineering	\$35,333	\$33,306			\$611		\$471	\$945	
Hazard Prevention	\$19,960	\$9,991	\$5,401		\$1,832		\$1,413	\$1,323	
Economic Development	\$7,155	\$6,661			\$305			\$189	
Community Development Admin	\$51,352	\$46,628						\$4,724	
Development Review	\$27,967	\$26,644						\$1,323	
Traffic Signals & Lights	\$16,902	\$13,323	\$1,081		\$611		\$942	\$945	
Long Range Planning	\$17,409	\$16,653						\$756	
Building and Safety	\$55,641	\$46,628	\$2,161		\$3,357		\$471	\$3,024	
Landscape & Park Maintenance	\$50,806	\$29,975	\$8,106		\$4,884		\$471	\$7,370	
Swim Center Maintenance	\$5,335	\$3,330			\$305			\$1,700	
Tree Maintenance	\$15,265	\$9,991	\$1,081		\$1,832		\$471	\$1,890	
Streets & Sidewalk Maintenance	\$32,636	\$19,984	\$6,484		\$3,052		\$471	\$2,645	
Flood Control	\$4,845	\$3,330	\$541		\$305	\$103		\$566	
Recreation Administration	\$31,244	\$26,644			\$916		\$471	\$3,213	
Facilities - Parks and Recreation	\$66,045	\$53,290	\$1,081		\$611	\$103		\$10,960	
Recreational Sports	\$7,344	\$6,661			\$305			\$378	
Youth Services	\$9,085	\$3,330			\$5,189			\$566	
Community Services	\$4,130	\$3,330			\$611			\$189	
Ranger Program	\$13,589	\$9,991	\$1,621		\$1,221			\$756	
Aquatics & Sinsheimer Park	\$14,079	\$13,323						\$756	
Golf Course Oper & Maint	\$11,924	\$9,997			\$602			\$1,325	
Police Administration	\$338,055	\$289,761	\$2,702		\$1,526	\$718	\$3,296	\$17,007	
Patrol	\$204,998	\$143,215	\$36,744		\$4,578		\$13,658	\$6,803	
Investigations	\$53,598	\$33,306	\$12,969		\$3,357		\$942	\$3,024	

**Network Services  
Departmental Cost  
Allocation Summary**

South Hills                      Tassajara

- City Administration
- City Council
- Natural Resources Protection
- City Attorney
- Administration & Records
- Finance Administration
- Revenue Management
- Accounting
- Geographic Information Services
- Human Resources
- Risk Management
- Public Works Administration
- Building Maintenance
- Vehicle & Equipment Maintenace
- Engineering Development Review
- CIP Project Engineering
- Transportation Engineering
- Hazard Prevention
- Economic Development
- Community Development Admin
- Development Review
- Traffic Signals & Lights
- Long Range Planning
- Building and Safety
- Landscape & Park Maintenance
- Swim Center Maintenance
- Tree Maintenance
- Streets & Sidewalk Maintenance
- Flood Control
- Recreation Administration
- Facilities - Parks and Recreation
- Recreational Sports
- Youth Services
- Community Services
- Ranger Program
- Aquatics & Sinsheimer Park
- Golf Course Oper & Maint
- Police Administration
- Patrol
- Investigations

\$6,644

\$6,539

\$9,968

\$13,077

**Network Services  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>Network Services Support</u>	<u>Radios</u>	<u>Telemetry</u>	<u>Cell Phones</u>	<u>Pagers</u>	<u>Cellular Data Services</u>	<u>Telephones</u>	<u>Cuesta Peak</u>
Police Support Services	\$8,948		\$3,782		\$916		\$471	\$3,779	
Neighborhood Services	\$17,414	\$13,323	\$3,242				\$471	\$378	
Traffic Safety	\$53,579	\$43,298	\$5,944				\$2,826	\$1,511	
Fire Administration	\$96,687	\$46,628	\$2,702		\$916	\$4,518	\$1,413	\$20,787	
Emergency Response	\$152,200	\$89,926	\$41,607		\$5,189		\$5,652	\$9,826	
FD500 Water Fund	\$215,216	\$119,901	\$7,024	\$65,066	\$1,526		\$6,123	\$12,472	\$1,442
FD510 Parking Fund	\$53,919	\$39,967	\$2,702		\$2,747			\$8,503	
FD520 Sewer Fund	\$192,451	\$86,595	\$12,428	\$74,361	\$1,832	\$822	\$4,239	\$9,071	\$1,441
FD530 Transit Fund	\$45,245	\$19,984	\$15,130		\$1,221		\$941	\$1,323	
FD625 Jack House Fund	\$378							\$378	
FD640 Reservoir Operations	\$20,290	\$6,661		\$12,394		\$101		\$1,134	
<b>Total</b>	<b>\$2,409,957</b>	<b>\$1,694,257</b>	<b>\$183,126</b>	<b>\$151,821</b>	<b>\$67,854</b>	<b>\$6,468</b>	<b>\$57,260</b>	<b>\$180,367</b>	<b>\$2,883</b>

Network Services  
Departmental Cost  
Allocation Summary

	<u>South Hills</u>	<u>Tassajara</u>
Police Support Services		
Neighborhood Services		
Traffic Safety		
Fire Administration	\$6,646	\$13,077
Emergency Response		
FD500 Water Fund	\$1,662	
FD510 Parking Fund		
FD520 Sewer Fund	\$1,662	
FD530 Transit Fund	\$6,646	
FD625 Jack House Fund		
FD640 Reservoir Operations		
Total	<u>\$33,228</u>	<u>\$32,693</u>

**SCHEDULE 11.01**

**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>
	\$439,099			\$439,099
Allocated additions:				
10010100 - City Administration	\$4,868	\$663	\$5,531	
10010200 - City Council	\$952	\$365	\$1,317	
10015100 - City Attorney	\$3,579	\$378	\$3,957	
10020100 - Administration & Records	\$406	\$79	\$485	
10025100 - Finance Administration	\$33,553	\$5,755	\$39,308	
10025120 - Revenue Management	\$1,188	\$129	\$1,317	
10025140 - Accounting	\$3,291	\$453	\$3,744	
10025300 - Network Services	\$30,823	\$1,742	\$32,565	
10026100 - Support Services		\$734	\$734	
10030100 - Human Resources		\$4,996	\$4,996	
10030200 - Risk Management		\$15,929	\$15,929	
10030300 - Wellness Program		\$97	\$97	
10050230 - Building Maintenance		\$9,795	\$9,795	
Total allocated additions:	<u>\$78,660</u>	<u>\$41,115</u>	<u>\$119,775</u>	<u>\$119,775</u>
Total to be allocated	<u>\$517,759</u>	<u>\$41,115</u>		<u>\$558,874</u>

Geographic Information Services  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>GIS</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$262,996	\$97,019	\$165,977
FRINGE BENEFITS	\$119,490	\$44,080	\$75,410
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$56,613	\$20,885	\$35,728
Departmental Expenditures	\$439,099	\$161,984	\$277,115
Additions: 1st			
Other	\$78,660	\$78,660	
Functional Cost	\$517,759	\$240,644	\$277,115
Reallocate Admin		(\$240,644)	\$240,644
Allocable Costs	\$517,759		\$517,759
<b>1st Allocation</b>	<b>\$517,759</b>		<b>\$517,759</b>
Additions: 2nd			
Other	\$41,115	\$41,115	
Functional Cost	\$41,115	\$41,115	
Reallocate Admin		(\$41,115)	\$41,115
Allocable Costs	\$41,115		\$41,115
<b>2nd Allocation</b>	<b>\$41,115</b>		<b>\$41,115</b>
<b>Total allocated</b>	<b>\$558,874</b>		<b>\$558,874</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	811	12.851 %	\$66,535		\$66,535	\$5,690	\$72,225
Community Development Admin	1,066	16.891 %	\$87,455		\$87,455	\$7,479	\$94,934
FD500 Water Fund	1,356	21.486 %	\$111,247		\$111,247	\$9,514	\$120,761
FD520 Sewer Fund	1,063	16.844 %	\$87,209		\$87,209	\$7,458	\$94,667
Fire Administration	715	11.329 %	\$58,659		\$58,659	\$5,017	\$63,676
Police Administration	422	6.687 %	\$34,621		\$34,621	\$2,961	\$37,582
Recreation Administration	185	2.931 %	\$15,178		\$15,178	\$1,298	\$16,476
City Administration	321	5.086 %	\$26,335		\$26,335		\$26,335
City Attorney	65	1.030 %	\$5,333		\$5,333		\$5,333
Network Services	65	1.030 %	\$5,333		\$5,333		\$5,333
Flood Control	242	3.835 %	\$19,854		\$19,854	\$1,698	\$21,552
<b>Total</b>	<b>6,311</b>	<b>100.000 %</b>	<b>\$517,759</b>		<b>\$517,759</b>	<b>\$41,115</b>	<b>\$558,874</b>

(A) Alloc basis: Estimate of Time by Department/Fund (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)

Source: Steve



Geographic Information Services  
Departmental Cost  
Allocation Summary

	<b>Total</b>	<b>GIS</b>
City Administration	\$26,335	\$26,335
City Attorney	\$5,333	\$5,333
Network Services	\$5,333	\$5,333
Public Works Administration	\$72,225	\$72,225
Community Development Admin	\$94,934	\$94,934
Flood Control	\$21,552	\$21,552
Recreation Administration	\$16,476	\$16,476
Police Administration	\$37,582	\$37,582
Fire Administration	\$63,676	\$63,676
FD500 Water Fund	\$120,761	\$120,761
FD520 Sewer Fund	\$94,667	\$94,667
Total	<u>\$558,874</u>	<u>\$558,874</u>

**SCHEDULE 12.01**

**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. The program goal is cost-effective budgeting and accounting for indirect costs. This program has four major activities: copier maintenance and supplies, postage, city-wide associations, and ventures and contingencies.

Costs are allocated as follows:

- **General Support Services** – These costs are associated with all other support services costs. Costs are allocated based on total expenditures by fund/department/division.
- **Postage** – These costs are associated with postage costs incurred through 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 are associated with parking. Costs are allocated based on full time equivalent (FTE) by general fund department/division.

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:	\$100,916			\$100,916
Allocated additions:				
10010100 - City Administration	\$1,119	\$152	\$1,271	
10010200 - City Council	\$219	\$84	\$303	
10015100 - City Attorney	\$823	\$87	\$910	
10025120 - Revenue Management	\$273	\$30	\$303	
10025140 - Accounting	\$2,328	\$321	\$2,649	
Total allocated additions:	<u>\$4,762</u>	<u>\$674</u>	<u>\$5,436</u>	<u>\$5,436</u>
Total to be allocated	<u>\$105,678</u>	<u>\$674</u>		<u>\$106,352</u>

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	\$46,592		\$46,592		
PARKING	\$17,520				\$17,520
POSTAGE	\$36,804			\$36,804	
Departmental Expenditures	<u>\$100,916</u>		<u>\$46,592</u>	<u>\$36,804</u>	<u>\$17,520</u>
Additions: 1st					
Other	\$4,762	\$4,762			
Functional Cost	<u>\$105,678</u>	<u>\$4,762</u>	<u>\$46,592</u>	<u>\$36,804</u>	<u>\$17,520</u>
Reallocate Admin		(\$4,762)	\$2,199	\$1,737	\$826
Allocable Costs	<u>\$105,678</u>		<u>\$48,791</u>	<u>\$38,541</u>	<u>\$18,346</u>
<b>1st Allocation</b>	<b><u>\$105,678</u></b>		<b><u>\$48,791</u></b>	<b><u>\$38,541</u></b>	<b><u>\$18,346</u></b>
Additions: 2nd					
Other	\$674	\$674			
Functional Cost	<u>\$674</u>	<u>\$674</u>			
Reallocate Admin		(\$674)	\$311	\$246	\$117
Allocable Costs	<u>\$674</u>		<u>\$311</u>	<u>\$246</u>	<u>\$117</u>
<b>2nd Allocation</b>	<b><u>\$674</u></b>		<b><u>\$311</u></b>	<b><u>\$246</u></b>	<b><u>\$117</u></b>
<b>Total allocated</b>	<b><u>\$106,352</u></b>		<b><u>\$49,102</u></b>	<b><u>\$38,787</u></b>	<b><u>\$18,463</u></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	740,957	1.089 %	\$532		\$532		\$532
City Council	130,064	0.191 %	\$93		\$93		\$93
Cultural Activities	278,076	0.409 %	\$199		\$199	\$1	\$200
Economic Development	260,509	0.383 %	\$187		\$187	\$1	\$188
Natural Resources Protection	386,008	0.568 %	\$277		\$277		\$277
Community Promotion	411,578	0.605 %	\$295		\$295	\$2	\$297
City Attorney	540,145	0.794 %	\$387		\$387		\$387
Administration & Records	320,543	0.471 %	\$230		\$230		\$230
Finance Administration	282,978	0.416 %	\$203		\$203		\$203
Revenue Management	808,685	1.189 %	\$580		\$580		\$580
Accounting	593,767	0.873 %	\$426		\$426		\$426
Network Services	2,051,062	3.016 %	\$1,471		\$1,471		\$1,471
Human Resources	676,519	0.995 %	\$485		\$485	\$3	\$488
Risk Management	2,253,418	3.313 %	\$1,617		\$1,617	\$11	\$1,628
Wellness Program	13,492	0.020 %	\$10		\$10		\$10
Community Development Admin	396,008	0.582 %	\$284		\$284	\$2	\$286
Commissions & Committees	20,281	0.030 %	\$15		\$15		\$15
Development Review	480,572	0.707 %	\$345		\$345	\$2	\$347
Long Range Planning	635,951	0.935 %	\$456		\$456	\$3	\$459
Building and Safety	988,670	1.454 %	\$709		\$709	\$5	\$714
Public Works Administration	958,686	1.410 %	\$688		\$688	\$5	\$693
Landscape & Park Maintenance	2,035,588	2.993 %	\$1,460		\$1,460	\$10	\$1,470
Swim Center Maintenance	360,863	0.531 %	\$259		\$259	\$2	\$261
Tree Maintenance	398,939	0.587 %	\$286		\$286	\$2	\$288
Building Maintenance	944,969	1.389 %	\$678		\$678	\$5	\$683
Streets & Sidewalk Maintenance	1,251,044	1.839 %	\$897		\$897	\$6	\$903
Flood Control	736,773	1.083 %	\$529		\$529	\$4	\$533
Traffic Signals & Lights	440,513	0.648 %	\$316		\$316	\$2	\$318
Vehicle & Equipment Maintenace	1,094,750	1.610 %	\$785		\$785	\$6	\$791
Engineering Development Review	407,804	0.600 %	\$293		\$293	\$2	\$295
CIP Project Engineering	1,526,674	2.245 %	\$1,095		\$1,095	\$8	\$1,103
Transportation Engineering	436,771	0.642 %	\$313		\$313	\$2	\$315
Human Relations	251,177	0.369 %	\$180		\$180	\$1	\$181
Recreation Administration	721,610	1.061 %	\$518		\$518	\$4	\$522
Facilities - Parks and Recreation	192,201	0.283 %	\$138		\$138	\$1	\$139
Recreational Sports	303,414	0.446 %	\$218		\$218	\$2	\$220
Youth Services	882,025	1.297 %	\$633		\$633	\$4	\$637
Community Services	208,434	0.306 %	\$150		\$150	\$1	\$151
Ranger Program	218,224	0.321 %	\$157		\$157	\$1	\$158
Aquatics & Sinsheimer Park	336,317	0.494 %	\$241		\$241	\$2	\$243
Police Administration	1,368,046	2.011 %	\$981		\$981	\$7	\$988

**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>
Patrol	7,070,858	10.396 %	\$5,072		\$5,072	\$36	\$5,108
Investigations	2,438,119	3.585 %	\$1,749		\$1,749	\$12	\$1,761
Neighborhood Services	195,864	0.288 %	\$141		\$141	\$1	\$142
Traffic Safety	768,007	1.129 %	\$551		\$551	\$4	\$555
Fire Administration	572,719	0.842 %	\$411		\$411	\$3	\$414
Emergency Response	8,478,607	12.466 %	\$6,082		\$6,082	\$43	\$6,125
Hazard Prevention	575,501	0.846 %	\$413		\$413	\$3	\$416
Training Services	256,631	0.377 %	\$184		\$184	\$1	\$185
Technical Services	22,714	0.033 %	\$16		\$16		\$16
Disaster Preparedness	17,469	0.026 %	\$13		\$13		\$13
FD210 Downtown Bid Fund	200,407	0.295 %	\$144		\$144	\$1	\$145
FD240 CDBG Fund	258,266	0.380 %	\$185		\$185	\$1	\$186
FD290 Tourism Bid Fund	1,013,218	1.490 %	\$727		\$727	\$5	\$732
FD500 Water Fund	4,795,765	7.051 %	\$3,440		\$3,440	\$24	\$3,464
FD510 Parking Fund	1,817,651	2.672 %	\$1,304		\$1,304	\$9	\$1,313
FD520 Sewer Fund	5,680,129	8.351 %	\$4,075		\$4,075	\$29	\$4,104
FD530 Transit Fund	2,616,974	3.848 %	\$1,877		\$1,877	\$13	\$1,890
Golf Course Oper & Maint	517,375	0.761 %	\$371		\$371	\$3	\$374
FD625 Jack House Fund	3,106	0.005 %	\$2		\$2		\$2
FD640 Reservoir Operations	674,478	0.992 %	\$484		\$484	\$3	\$487
FD650 Narcotics Task Force Fund	36,954	0.054 %	\$27		\$27		\$27
FD653 Hazardous Mat Task Force Fund	17,756	0.026 %	\$13		\$13		\$13
FD655 Bomb Task Force Fund	14,307	0.021 %	\$10		\$10		\$10
Geographic Information Services	439,099	0.646 %	\$315		\$315		\$315
All Other							
Police Support Services	<u>2,188,783</u>	<u>3.215 %</u>	<u>\$1,569</u>		<u>\$1,569</u>	<u>\$13</u>	<u>\$1,582</u>
Total	<u>68,014,862</u>	<u>100.000 %</u>	<u>\$48,791</u>		<u>\$48,791</u>	<u>\$311</u>	<u>\$49,102</u>

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

Source: Sallie McAndrew

**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	300	0.688 %	\$265		\$265	\$2	\$267
Flood Control	660	1.513 %	\$583		\$583	\$4	\$587
Recreation Administration	600	1.376 %	\$530		\$530	\$4	\$534
Building Maintenance	500	1.147 %	\$442		\$442	\$3	\$445
Long Range Planning	600	1.376 %	\$530		\$530	\$4	\$534
Building and Safety	1,080	2.476 %	\$954		\$954	\$7	\$961
Development Review	400	0.917 %	\$354		\$354	\$2	\$356
Economic Development	130	0.298 %	\$115		\$115	\$1	\$116
Natural Resources Protection	200	0.459 %	\$177		\$177		\$177
City Administration	350	0.803 %	\$309		\$309		\$309
Public Works Administration	860	1.972 %	\$760		\$760	\$5	\$765
Recreational Sports	860	1.972 %	\$760		\$760	\$5	\$765
Transportation Engineering	460	1.055 %	\$407		\$407	\$3	\$410
CIP Project Engineering	1,470	3.371 %	\$1,299		\$1,299	\$9	\$1,308
City Attorney	300	0.688 %	\$265		\$265		\$265
Administration & Records	270	0.619 %	\$239		\$239		\$239
Human Resources	330	0.757 %	\$292		\$292	\$2	\$294
Risk Management	170	0.390 %	\$150		\$150	\$1	\$151
Finance Administration	170	0.390 %	\$150		\$150		\$150
Revenue Management	670	1.536 %	\$592		\$592		\$592
Accounting	460	1.055 %	\$407		\$407		\$407
Network Services	650	1.490 %	\$574		\$574		\$574
Facilities - Parks and Recreation	600	1.376 %	\$530		\$530	\$4	\$534
Vehicle & Equipment Maintenance	400	0.917 %	\$354		\$354	\$2	\$356
Geographic Information Services	300	0.688 %	\$265		\$265		\$265
Community Promotion	50	0.115 %	\$44		\$44		\$44
Community Development Admin	350	0.803 %	\$309		\$309	\$2	\$311
Landscape & Park Maintenance	1,530	3.508 %	\$1,352		\$1,352	\$9	\$1,361
Swim Center Maintenance	150	0.344 %	\$133		\$133	\$1	\$134
Tree Maintenance	430	0.986 %	\$380		\$380	\$3	\$383
Streets & Sidewalk Maintenance	1,010	2.316 %	\$893		\$893	\$6	\$899
Traffic Signals & Lights	200	0.459 %	\$177		\$177	\$1	\$178
Engineering Development Review	340	0.780 %	\$300		\$300	\$2	\$302
Youth Services	2,930	6.719 %	\$2,589		\$2,589	\$18	\$2,607
Community Services	340	0.780 %	\$300		\$300	\$2	\$302
Ranger Program	400	0.917 %	\$354		\$354	\$2	\$356
Aquatics & Sinsheimer Park	960	2.201 %	\$848		\$848	\$6	\$854
Patrol	4,000	9.172 %	\$3,535		\$3,535	\$24	\$3,559
Investigations	1,400	3.210 %	\$1,237		\$1,237	\$9	\$1,246
Police Support Services	1,800	4.127 %	\$1,591		\$1,591	\$11	\$1,602
Neighborhood Services	420	0.963 %	\$371		\$371	\$3	\$374

**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>
Traffic Safety	500	1.147 %	\$442		\$442	\$3	\$445
Emergency Response	4,300	9.860 %	\$3,800		\$3,800	\$26	\$3,826
Hazard Prevention	540	1.238 %	\$477		\$477	\$3	\$480
FD500 Water Fund	2,980	6.833 %	\$2,634		\$2,634	\$18	\$2,652
FD510 Parking Fund	2,050	4.701 %	\$1,812		\$1,812	\$13	\$1,825
FD520 Sewer Fund	2,830	6.489 %	\$2,501		\$2,501	\$17	\$2,518
FD530 Transit Fund	230	0.527 %	\$203		\$203	\$1	\$204
Golf Course Oper & Maint	630	1.445 %	\$557		\$557	\$4	\$561
FD640 Reservoir Operations	350	0.803 %	\$309		\$309	\$2	\$311
Training Services	100	0.228 %	\$90		\$90	\$2	\$92
<b>Total</b>	<u>43,610</u>	<u>100.000 %</u>	<u>\$38,541</u>		<u>\$38,541</u>	<u>\$246</u>	<u>\$38,787</u>

(A) Alloc basis: Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)

Source: Sallie McAndrew



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

<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	350	0.980 %	\$180		\$180		\$180
Economic Development	130	0.364 %	\$67		\$67		\$67
Natural Resources Protection	200	0.560 %	\$103		\$103		\$103
City Attorney	300	0.840 %	\$154		\$154		\$154
Administration & Records	270	0.756 %	\$139		\$139		\$139
Finance Administration	170	0.476 %	\$87		\$87		\$87
Revenue Management	670	1.876 %	\$344		\$344		\$344
Accounting	460	1.288 %	\$236		\$236		\$236
Network Services	650	1.820 %	\$334		\$334		\$334
Human Resources	330	0.924 %	\$169		\$169	\$1	\$170
Risk Management	170	0.476 %	\$87		\$87	\$1	\$88
Development Review	400	1.120 %	\$205		\$205	\$1	\$206
Long Range Planning	600	1.680 %	\$308		\$308	\$2	\$310
Building and Safety	1,080	3.024 %	\$555		\$555	\$4	\$559
Public Works Administration	860	2.408 %	\$442		\$442	\$3	\$445
Building Maintenance	500	1.400 %	\$257		\$257	\$2	\$259
Flood Control	660	1.848 %	\$339		\$339	\$2	\$341
Vehicle & Equipment Maintenance	400	1.120 %	\$205		\$205	\$1	\$206
CIP Project Engineering	1,470	4.115 %	\$755		\$755	\$5	\$760
Transportation Engineering	460	1.288 %	\$236		\$236	\$2	\$238
Recreation Administration	600	1.680 %	\$308		\$308	\$2	\$310
Facilities - Parks and Recreation	600	1.680 %	\$308		\$308	\$2	\$310
Recreational Sports	860	2.408 %	\$442		\$442	\$3	\$445
Police Administration	550	1.540 %	\$282		\$282	\$2	\$284
Fire Administration	300	0.840 %	\$154		\$154	\$1	\$155
Geographic Information Services	300	0.840 %	\$154		\$154		\$154
Community Promotion	50	0.140 %	\$26		\$26		\$26
Community Development Admin	350	0.980 %	\$180		\$180	\$1	\$181
Landscape & Park Maintenance	1,530	4.283 %	\$786		\$786	\$6	\$792
Swim Center Maintenance	150	0.420 %	\$77		\$77	\$1	\$78
Tree Maintenance	430	1.204 %	\$221		\$221	\$2	\$223
Streets & Sidewalk Maintenance	1,010	2.828 %	\$519		\$519	\$4	\$523
Traffic Signals & Lights	200	0.560 %	\$103		\$103	\$1	\$104
Engineering Development Review	340	0.952 %	\$175		\$175	\$1	\$176
Youth Services	2,930	8.203 %	\$1,505		\$1,505	\$11	\$1,516
Community Services	340	0.952 %	\$175		\$175	\$1	\$176
Ranger Program	400	1.120 %	\$205		\$205	\$1	\$206
Aquatics & Sinsheimer Park	960	2.688 %	\$493		\$493	\$3	\$496
Patrol	4,000	11.198 %	\$2,054		\$2,054	\$14	\$2,068
Investigations	1,400	3.919 %	\$719		\$719	\$5	\$724
Police Support Services	1,800	5.039 %	\$924		\$924	\$7	\$931

**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>
Neighborhood Services	420	1.176 %	\$216		\$216	\$2	\$218
Traffic Safety	500	1.400 %	\$257		\$257	\$2	\$259
Emergency Response	4,300	12.038 %	\$2,209		\$2,209	\$16	\$2,225
Hazard Prevention	540	1.512 %	\$277		\$277	\$2	\$279
Golf Course Oper & Maint	630	1.764 %	\$324		\$324	\$3	\$327
Training Services	100	0.273 %	\$51		\$51		\$51
<b>Total</b>	<u>35,720</u>	<u>100.000 %</u>	<u>\$18,346</u>		<u>\$18,346</u>	<u>\$117</u>	<u>\$18,463</u>

(A) Alloc basis: Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)

Source: Sallie McAndrew

**Support Services  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>General Support Services</u>	<u>Postage</u>	<u>Parking</u>
City Administration	\$1,021	\$532	\$309	\$180
City Council	\$93	\$93		
Natural Resources Protection	\$557	\$277	\$177	\$103
City Attorney	\$806	\$387	\$265	\$154
Administration & Records	\$608	\$230	\$239	\$139
Finance Administration	\$440	\$203	\$150	\$87
Revenue Management	\$1,516	\$580	\$592	\$344
Accounting	\$1,069	\$426	\$407	\$236
Network Services	\$2,379	\$1,471	\$574	\$334
Geographic Information Services	\$734	\$315	\$265	\$154
Human Resources	\$952	\$488	\$294	\$170
Risk Management	\$1,867	\$1,628	\$151	\$88
Wellness Program	\$10	\$10		
Public Works Administration	\$1,903	\$693	\$765	\$445
Building Maintenance	\$1,387	\$683	\$445	\$259
Vehicle & Equipment Maintenance	\$1,353	\$791	\$356	\$206
Engineering Development Review	\$773	\$295	\$302	\$176
CIP Project Engineering	\$3,171	\$1,103	\$1,308	\$760
Transportation Engineering	\$963	\$315	\$410	\$238
Hazard Prevention	\$1,175	\$416	\$480	\$279
Cultural Activities	\$200	\$200		
Economic Development	\$371	\$188	\$116	\$67
Community Promotion	\$367	\$297	\$44	\$26
Human Relations	\$181	\$181		
Community Development Admin	\$778	\$286	\$311	\$181
Commissions & Committees	\$15	\$15		
Development Review	\$909	\$347	\$356	\$206
Traffic Signals & Lights	\$600	\$318	\$178	\$104
Long Range Planning	\$1,303	\$459	\$534	\$310
Building and Safety	\$2,234	\$714	\$961	\$559
Landscape & Park Maintenance	\$3,623	\$1,470	\$1,361	\$792
Swim Center Maintenance	\$473	\$261	\$134	\$78
Tree Maintenance	\$894	\$288	\$383	\$223
Streets & Sidewalk Maintenance	\$2,325	\$903	\$899	\$523
Flood Control	\$1,461	\$533	\$587	\$341
Recreation Administration	\$1,366	\$522	\$534	\$310
Facilities - Parks and Recreation	\$983	\$139	\$534	\$310
Recreational Sports	\$1,430	\$220	\$765	\$445
Youth Services	\$4,760	\$637	\$2,607	\$1,516
Community Services	\$629	\$151	\$302	\$176

Support Services  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>General Support Services</u>	<u>Postage</u>	<u>Parking</u>
Ranger Program	\$720	\$158	\$356	\$206
Aquatics & Sinsheimer Park	\$1,593	\$243	\$854	\$496
Golf Course Oper & Maint	\$1,262	\$374	\$561	\$327
Police Administration	\$1,272	\$988		\$284
Patrol	\$10,735	\$5,108	\$3,559	\$2,068
Investigations	\$3,731	\$1,761	\$1,246	\$724
Police Support Services	\$4,115	\$1,582	\$1,602	\$931
Neighborhood Services	\$734	\$142	\$374	\$218
Traffic Safety	\$1,259	\$555	\$445	\$259
Fire Administration	\$836	\$414	\$267	\$155
Emergency Response	\$12,176	\$6,125	\$3,826	\$2,225
Training Services	\$328	\$185	\$92	\$51
Technical Services	\$16	\$16		
Disaster Preparedness	\$13	\$13		
FD210 Downtown Bid Fund	\$145	\$145		
FD240 CDBG Fund	\$186	\$186		
FD290 Tourism Bid Fund	\$732	\$732		
FD500 Water Fund	\$6,116	\$3,464	\$2,652	
FD510 Parking Fund	\$3,138	\$1,313	\$1,825	
FD520 Sewer Fund	\$6,622	\$4,104	\$2,518	
FD530 Transit Fund	\$2,094	\$1,890	\$204	
FD625 Jack House Fund	\$2	\$2		
FD640 Reservoir Operations	\$798	\$487	\$311	
FD650 Narcotics Task Force Fund	\$27	\$27		
FD653 Hazardous Mat Task Force Fund	\$13	\$13		
FD655 Bomb Task Force Fund	\$10	\$10		
All Other				
Total	<u>\$106,352</u>	<u>\$49,102</u>	<u>\$38,787</u>	<u>\$18,463</u>

**SCHEDULE 13.01**

**HUMAN RESOURCES**

NATURE AND EXTENT OF SERVICE

The Human Resources Department is responsible for providing support to all City departments in 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; legal and unbiased recruitment and retention practices; competitive pay and benefits; and accurate job classifications.

Costs are allocated as follows:

- **Human Resources** – These costs are associated with activities of Human Resources. 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>
	\$676,519			\$676,519
Allocated additions:				
10000000 - Building Use Charge	\$6,368		\$6,368	
10010100 - City Administration	\$7,500	\$1,022	\$8,522	
10010200 - City Council	\$1,467	\$562	\$2,029	
10015100 - City Attorney	\$5,514	\$582	\$6,096	
10020100 - Administration & Records	\$8,826	\$2,228	\$11,054	
10025120 - Revenue Management	\$1,830	\$198	\$2,028	
10025140 - Accounting	\$6,284	\$864	\$7,148	
10025300 - Network Services	\$14,707	\$832	\$15,539	
10026100 - Support Services	\$946	\$6	\$952	
10030200 - Risk Management		\$17,522	\$17,522	
10030300 - Wellness Program		\$107	\$107	
10050230 - Building Maintenance		\$8,754	\$8,754	
Total allocated additions:	<u>\$53,442</u>	<u>\$32,677</u>	<u>\$86,119</u>	<u>\$86,119</u>
Total to be allocated	<u><b>\$729,961</b></u>	<u><b>\$32,677</b></u>		<u><b>\$762,638</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><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$292,447		\$292,447
FRINGE BENEFITS	\$120,396		\$120,396
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$263,676		\$263,676
Departmental Expenditures	\$676,519		\$676,519
Additions: 1st			
Other	\$53,442	\$53,442	
Functional Cost	\$729,961	\$53,442	\$676,519
Reallocate Admin		(\$53,442)	\$53,442
Allocable Costs	\$729,961		\$729,961
<b>1st Allocation</b>	<b>\$729,961</b>		<b>\$729,961</b>
Additions: 2nd			
Other	\$32,677	\$32,677	
Functional Cost	\$32,677	\$32,677	
Reallocate Admin		(\$32,677)	\$32,677
Allocable Costs	\$32,677		\$32,677
<b>2nd Allocation</b>	<b>\$32,677</b>		<b>\$32,677</b>
<b>Total allocated</b>	<b>\$762,638</b>		<b>\$762,638</b>

**Human Resources  
Detail allocation of  
Human Resources**

<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	1.255 %	\$9,160		\$9,160	\$444	\$9,604
Fire Administration	300	0.684 %	\$4,996		\$4,996	\$242	\$5,238
Flood Control	660	1.506 %	\$10,992		\$10,992	\$533	\$11,525
Recreation Administration	600	1.369 %	\$9,993		\$9,993	\$485	\$10,478
Building Maintenance	500	1.141 %	\$8,327		\$8,327	\$404	\$8,731
Long Range Planning	600	1.369 %	\$9,993		\$9,993	\$485	\$10,478
Building and Safety	1,080	2.464 %	\$17,987		\$17,987	\$872	\$18,859
Development Review	400	0.913 %	\$6,662		\$6,662	\$323	\$6,985
Economic Development	130	0.297 %	\$2,165		\$2,165	\$105	\$2,270
Natural Resources Protection	200	0.456 %	\$3,331		\$3,331		\$3,331
City Administration	350	0.799 %	\$5,829		\$5,829		\$5,829
Public Works Administration	860	1.962 %	\$14,323		\$14,323	\$695	\$15,018
Recreational Sports	860	1.962 %	\$14,323		\$14,323	\$695	\$15,018
Transportation Engineering	460	1.050 %	\$7,661		\$7,661	\$372	\$8,033
CIP Project Engineering	1,470	3.354 %	\$24,482		\$24,482	\$1,187	\$25,669
City Attorney	300	0.684 %	\$4,996		\$4,996		\$4,996
Administration & Records	270	0.616 %	\$4,497		\$4,497		\$4,497
Risk Management	170	0.388 %	\$2,831		\$2,831	\$137	\$2,968
Finance Administration	170	0.388 %	\$2,831		\$2,831		\$2,831
Revenue Management	670	1.529 %	\$11,158		\$11,158		\$11,158
Accounting	460	1.050 %	\$7,661		\$7,661		\$7,661
Network Services	650	1.483 %	\$10,825		\$10,825		\$10,825
Facilities - Parks and Recreation	600	1.369 %	\$9,993		\$9,993	\$485	\$10,478
Vehicle & Equipment Maintenance	400	0.913 %	\$6,662		\$6,662	\$323	\$6,985
Geographic Information Services	300	0.684 %	\$4,996		\$4,996		\$4,996
Community Promotion	50	0.114 %	\$833		\$833	\$40	\$873
Community Development Admin	350	0.799 %	\$5,829		\$5,829	\$283	\$6,112
Landscape & Park Maintenance	1,530	3.491 %	\$25,481		\$25,481	\$1,236	\$26,717
Swim Center Maintenance	150	0.342 %	\$2,498		\$2,498	\$121	\$2,619
Tree Maintenance	430	0.981 %	\$7,161		\$7,161	\$347	\$7,508
Streets & Sidewalk Maintenance	1,010	2.304 %	\$16,821		\$16,821	\$816	\$17,637
Traffic Signals & Lights	200	0.456 %	\$3,331		\$3,331	\$162	\$3,493
Engineering Development Review	340	0.776 %	\$5,662		\$5,662	\$275	\$5,937
Youth Services	2,930	6.685 %	\$48,797		\$48,797	\$2,366	\$51,163
Community Services	340	0.776 %	\$5,662		\$5,662	\$275	\$5,937
Ranger Program	400	0.913 %	\$6,662		\$6,662	\$323	\$6,985
Aquatics & Sinsheimer Park	960	2.190 %	\$15,988		\$15,988	\$775	\$16,763
Patrol	4,000	9.126 %	\$66,617		\$66,617	\$3,231	\$69,848
Investigations	1,400	3.194 %	\$23,316		\$23,316	\$1,131	\$24,447
Police Support Services	1,800	4.107 %	\$29,978		\$29,978	\$1,454	\$31,432
Neighborhood Services	420	0.958 %	\$6,995		\$6,995	\$339	\$7,334



**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>
Traffic Safety	500	1.141 %	\$8,327		\$8,327	\$404	\$8,731
Emergency Response	4,300	9.811 %	\$71,614		\$71,614	\$3,473	\$75,087
Hazard Prevention	540	1.232 %	\$8,993		\$8,993	\$436	\$9,429
FD500 Water Fund	2,980	6.799 %	\$49,630		\$49,630	\$2,407	\$52,037
FD510 Parking Fund	2,050	4.677 %	\$34,141		\$34,141	\$1,656	\$35,797
FD520 Sewer Fund	2,830	6.457 %	\$47,132		\$47,132	\$2,286	\$49,418
FD530 Transit Fund	230	0.525 %	\$3,831		\$3,831	\$186	\$4,017
Golf Course Oper & Maint	630	1.437 %	\$10,492		\$10,492	\$509	\$11,001
FD640 Reservoir Operations	350	0.799 %	\$5,829		\$5,829	\$283	\$6,112
Training Services	100	0.225 %	\$1,667		\$1,667	\$76	\$1,743
<b>Total</b>	<u>43,830</u>	<u>100.000 %</u>	<u>\$729,961</u>		<u>\$729,961</u>	<u>\$32,677</u>	<u>\$762,638</u>

(A) Alloc basis: Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)

Source:

Human Resources  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Human Resources</u>
City Administration	\$5,829	\$5,829
Natural Resources Protection	\$3,331	\$3,331
City Attorney	\$4,996	\$4,996
Administration & Records	\$4,497	\$4,497
Finance Administration	\$2,831	\$2,831
Revenue Management	\$11,158	\$11,158
Accounting	\$7,661	\$7,661
Network Services	\$10,825	\$10,825
Geographic Information Services	\$4,996	\$4,996
Risk Management	\$2,968	\$2,968
Public Works Administration	\$15,018	\$15,018
Building Maintenance	\$8,731	\$8,731
Vehicle & Equipment Maintenance	\$6,985	\$6,985
Engineering Development Review	\$5,937	\$5,937
CIP Project Engineering	\$25,669	\$25,669
Transportation Engineering	\$8,033	\$8,033
Hazard Prevention	\$9,429	\$9,429
Economic Development	\$2,270	\$2,270
Community Promotion	\$873	\$873
Community Development Admin	\$6,112	\$6,112
Development Review	\$6,985	\$6,985
Traffic Signals & Lights	\$3,493	\$3,493
Long Range Planning	\$10,478	\$10,478
Building and Safety	\$18,859	\$18,859
Landscape & Park Maintenance	\$26,717	\$26,717
Swim Center Maintenance	\$2,619	\$2,619
Tree Maintenance	\$7,508	\$7,508
Streets & Sidewalk Maintenance	\$17,637	\$17,637
Flood Control	\$11,525	\$11,525
Recreation Administration	\$10,478	\$10,478
Facilities - Parks and Recreation	\$10,478	\$10,478
Recreational Sports	\$15,018	\$15,018
Youth Services	\$51,163	\$51,163
Community Services	\$5,937	\$5,937
Ranger Program	\$6,985	\$6,985
Aquatics & Sinsheimer Park	\$16,763	\$16,763
Golf Course Oper & Maint	\$11,001	\$11,001
Police Administration	\$9,604	\$9,604
Patrol	\$69,848	\$69,848
Investigations	\$24,447	\$24,447
Police Support Services	\$31,432	\$31,432

Human Resources  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Human Resources</u>
Neighborhood Services	\$7,334	\$7,334
Traffic Safety	\$8,731	\$8,731
Fire Administration	\$5,238	\$5,238
Emergency Response	\$75,087	\$75,087
Training Services	\$1,743	\$1,743
FD500 Water Fund	\$52,037	\$52,037
FD510 Parking Fund	\$35,797	\$35,797
FD520 Sewer Fund	\$49,418	\$49,418
FD530 Transit Fund	\$4,017	\$4,017
FD640 Reservoir Operations	\$6,112	\$6,112
Total	<u>\$762,638</u>	<u>\$762,638</u>

**SCHEDULE 14.01**

**RISK MANAGEMENT**

NATURE AND EXTENT OF SERVICE

The Risk Management Division is responsible for reducing the risk of accidents and protects City assets from liability for accident losses. A primary goal of this program is to balance risk potential with cost effective tradeoffs across the entire organization. This means making wise decisions regarding allocation of scarce resources while educating employees to recognize risk and take ownership of safe work practices in performing their daily tasks – thus reducing liability and litigation expenses.

Costs are allocated as follows:

- **Risk Management** – These costs are associated with activities of Risk Management. 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. Costs are allocated based on full time equivalent (FTE) by fund/department/division.

Prepared by:

**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>
	\$2,253,418			\$2,253,418
Allocated additions:				
10000000 - Building Use Charge	\$860		\$860	
10010100 - City Administration	\$24,982	\$3,403	\$28,385	
10010200 - City Council	\$4,887	\$1,871	\$6,758	
10015100 - City Attorney	\$18,368	\$1,939	\$20,307	
10020100 - Administration & Records	\$900	\$216	\$1,116	
10025120 - Revenue Management	\$6,095	\$660	\$6,755	
10025140 - Accounting	\$10,738	\$1,478	\$12,216	
10025300 - Network Services	\$10,839	\$612	\$11,451	
10026100 - Support Services	\$1,854	\$13	\$1,867	
10030100 - Human Resources	\$2,831	\$137	\$2,968	
10030300 - Wellness Program		\$55	\$55	
10050230 - Building Maintenance		\$1,182	\$1,182	
Total allocated additions:	<u>\$82,354</u>	<u>\$11,566</u>	<u>\$93,920</u>	<u>\$93,920</u>
Total to be allocated	<u><b>\$2,335,772</b></u>	<u><b>\$11,566</b></u>		<u><b>\$2,347,338</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><u>Other Expense and Cost</u></b>				
SALARIES & WAGES				
FRINGE BENEFITS				
<b><u>Other Expense and Cost</u></b>				
RISK MANAGEMENT	\$1,658,983		\$1,658,983	
WORKERS COMP PREMIUMS	\$594,435			\$594,435
Departmental Expenditures	<u>\$2,253,418</u>		<u>\$1,658,983</u>	<u>\$594,435</u>
Additions: 1st				
Other	\$82,354	\$82,354		
Functional Cost	\$2,335,772	\$82,354	\$1,658,983	\$594,435
Reallocate Admin		(\$82,354)	\$60,630	\$21,724
Allocable Costs	<u>\$2,335,772</u>		<u>\$1,719,613</u>	<u>\$616,159</u>
<b>1st Allocation</b>	<b><u>\$2,335,772</u></b>		<b><u>\$1,719,613</u></b>	<b><u>\$616,159</u></b>
Additions: 2nd				
Other	\$11,566	\$11,566		
Functional Cost	\$11,566	\$11,566		
Reallocate Admin		(\$11,566)	\$8,515	\$3,051
Allocable Costs	<u>\$11,566</u>		<u>\$8,515</u>	<u>\$3,051</u>
<b>2nd Allocation</b>	<b><u>\$11,566</u></b>		<b><u>\$8,515</u></b>	<b><u>\$3,051</u></b>
<b>Total allocated</b>	<b><u>\$2,347,338</u></b>		<b><u>\$1,728,128</u></b>	<b><u>\$619,210</u></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	1.250 %	\$21,500		\$21,500	\$116	\$21,616
Fire Administration	300	0.682 %	\$11,727		\$11,727	\$63	\$11,790
Flood Control	660	1.500 %	\$25,800		\$25,800	\$139	\$25,939
Recreation Administration	600	1.364 %	\$23,455		\$23,455	\$127	\$23,582
Building Maintenance	500	1.137 %	\$19,545		\$19,545	\$106	\$19,651
Long Range Planning	600	1.364 %	\$23,455		\$23,455	\$127	\$23,582
Building and Safety	1,080	2.455 %	\$42,218		\$42,218	\$228	\$42,446
Development Review	400	0.909 %	\$15,636		\$15,636	\$85	\$15,721
Economic Development	130	0.296 %	\$5,082		\$5,082	\$27	\$5,109
Natural Resources Protection	200	0.455 %	\$7,818		\$7,818		\$7,818
City Administration	350	0.796 %	\$13,682		\$13,682		\$13,682
Public Works Administration	860	1.955 %	\$33,618		\$33,618	\$182	\$33,800
Recreational Sports	860	1.955 %	\$33,618		\$33,618	\$182	\$33,800
Transportation Engineering	460	1.046 %	\$17,982		\$17,982	\$97	\$18,079
CIP Project Engineering	1,470	3.342 %	\$57,464		\$57,464	\$311	\$57,775
City Attorney	300	0.682 %	\$11,727		\$11,727		\$11,727
Administration & Records	270	0.614 %	\$10,555		\$10,555		\$10,555
Human Resources	330	0.750 %	\$12,900		\$12,900		\$12,900
Finance Administration	170	0.386 %	\$6,645		\$6,645		\$6,645
Revenue Management	670	1.523 %	\$26,191		\$26,191		\$26,191
Accounting	460	1.046 %	\$17,982		\$17,982		\$17,982
Network Services	650	1.478 %	\$25,409		\$25,409		\$25,409
Facilities - Parks and Recreation	600	1.364 %	\$23,455		\$23,455	\$127	\$23,582
Vehicle & Equipment Maintenance	400	0.909 %	\$15,636		\$15,636	\$85	\$15,721
Geographic Information Services	300	0.682 %	\$11,727		\$11,727		\$11,727
Community Promotion	50	0.114 %	\$1,955		\$1,955	\$11	\$1,966
Community Development Admin	350	0.796 %	\$13,682		\$13,682	\$74	\$13,756
Landscape & Park Maintenance	1,530	3.478 %	\$59,809		\$59,809	\$323	\$60,132
Swim Center Maintenance	150	0.341 %	\$5,864		\$5,864	\$32	\$5,896
Tree Maintenance	430	0.977 %	\$16,809		\$16,809	\$91	\$16,900
Streets & Sidewalk Maintenance	1,010	2.296 %	\$39,482		\$39,482	\$213	\$39,695
Traffic Signals & Lights	200	0.455 %	\$7,818		\$7,818	\$42	\$7,860
Engineering Development Review	340	0.773 %	\$13,291		\$13,291	\$72	\$13,363
Youth Services	2,930	6.661 %	\$114,537		\$114,537	\$619	\$115,156
Community Services	340	0.773 %	\$13,291		\$13,291	\$72	\$13,363
Ranger Program	400	0.909 %	\$15,636		\$15,636	\$85	\$15,721
Aquatics & Sinsheimer Park	960	2.182 %	\$37,527		\$37,527	\$203	\$37,730
Patrol	4,000	9.093 %	\$156,364		\$156,364	\$845	\$157,209
Investigations	1,400	3.183 %	\$54,727		\$54,727	\$296	\$55,023
Police Support Services	1,800	4.092 %	\$70,364		\$70,364	\$380	\$70,744
Neighborhood Services	420	0.955 %	\$16,418		\$16,418	\$89	\$16,507

**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>
Traffic Safety	500	1.137 %	\$19,545		\$19,545	\$106	\$19,651
Emergency Response	4,300	9.775 %	\$168,091		\$168,091	\$909	\$169,000
Hazard Prevention	540	1.228 %	\$21,109		\$21,109	\$114	\$21,223
FD500 Water Fund	2,980	6.774 %	\$116,491		\$116,491	\$630	\$117,121
FD510 Parking Fund	2,050	4.660 %	\$80,137		\$80,137	\$433	\$80,570
FD520 Sewer Fund	2,830	6.433 %	\$110,628		\$110,628	\$598	\$111,226
FD530 Transit Fund	230	0.523 %	\$8,991		\$8,991	\$49	\$9,040
Golf Course Oper & Maint	630	1.432 %	\$24,627		\$24,627	\$133	\$24,760
FD640 Reservoir Operations	350	0.796 %	\$13,682		\$13,682	\$74	\$13,756
Training Services	100	0.224 %	\$3,911		\$3,911	\$20	\$3,931
<b>Total</b>	<u>43,990</u>	<u>100.000 %</u>	<u>\$1,719,613</u>		<u>\$1,719,613</u>	<u>\$8,515</u>	<u>\$1,728,128</u>

(A) Alloc basis: Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)

Source:



**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>
Police Administration	550	1.250 %	\$7,704		\$7,704	\$42	\$7,746
Fire Administration	300	0.682 %	\$4,202		\$4,202	\$23	\$4,225
Flood Control	660	1.500 %	\$9,244		\$9,244	\$50	\$9,294
Recreation Administration	600	1.364 %	\$8,404		\$8,404	\$45	\$8,449
Building Maintenance	500	1.137 %	\$7,003		\$7,003	\$38	\$7,041
Long Range Planning	600	1.364 %	\$8,404		\$8,404	\$45	\$8,449
Building and Safety	1,080	2.455 %	\$15,127		\$15,127	\$82	\$15,209
Development Review	400	0.909 %	\$5,603		\$5,603	\$30	\$5,633
Economic Development	130	0.296 %	\$1,821		\$1,821	\$10	\$1,831
Natural Resources Protection	200	0.455 %	\$2,801		\$2,801		\$2,801
City Administration	350	0.796 %	\$4,902		\$4,902		\$4,902
Public Works Administration	860	1.955 %	\$12,046		\$12,046	\$65	\$12,111
Recreational Sports	860	1.955 %	\$12,046		\$12,046	\$65	\$12,111
Transportation Engineering	460	1.046 %	\$6,443		\$6,443	\$35	\$6,478
CIP Project Engineering	1,470	3.342 %	\$20,590		\$20,590	\$111	\$20,701
City Attorney	300	0.682 %	\$4,202		\$4,202		\$4,202
Administration & Records	270	0.614 %	\$3,782		\$3,782		\$3,782
Human Resources	330	0.750 %	\$4,622		\$4,622		\$4,622
Finance Administration	170	0.386 %	\$2,381		\$2,381		\$2,381
Revenue Management	670	1.523 %	\$9,385		\$9,385		\$9,385
Accounting	460	1.046 %	\$6,443		\$6,443		\$6,443
Network Services	650	1.478 %	\$9,104		\$9,104		\$9,104
Facilities - Parks and Recreation	600	1.364 %	\$8,404		\$8,404	\$45	\$8,449
Vehicle & Equipment Maintenance	400	0.909 %	\$5,603		\$5,603	\$30	\$5,633
Geographic Information Services	300	0.682 %	\$4,202		\$4,202		\$4,202
Community Promotion	50	0.114 %	\$700		\$700	\$4	\$704
Community Development Admin	350	0.796 %	\$4,902		\$4,902	\$27	\$4,929
Landscape & Park Maintenance	1,530	3.478 %	\$21,430		\$21,430	\$116	\$21,546
Swim Center Maintenance	150	0.341 %	\$2,101		\$2,101	\$11	\$2,112
Tree Maintenance	430	0.977 %	\$6,023		\$6,023	\$33	\$6,056
Streets & Sidewalk Maintenance	1,010	2.296 %	\$14,147		\$14,147	\$76	\$14,223
Traffic Signals & Lights	200	0.455 %	\$2,801		\$2,801	\$15	\$2,816
Engineering Development Review	340	0.773 %	\$4,762		\$4,762	\$26	\$4,788
Youth Services	2,930	6.661 %	\$41,040		\$41,040	\$222	\$41,262
Community Services	340	0.773 %	\$4,762		\$4,762	\$26	\$4,788
Ranger Program	400	0.909 %	\$5,603		\$5,603	\$30	\$5,633
Aquatics & Sinsheimer Park	960	2.182 %	\$13,447		\$13,447	\$73	\$13,520
Patrol	4,000	9.093 %	\$56,027		\$56,027	\$303	\$56,330
Investigations	1,400	3.183 %	\$19,610		\$19,610	\$106	\$19,716
Police Support Services	1,800	4.092 %	\$25,212		\$25,212	\$136	\$25,348
Neighborhood Services	420	0.955 %	\$5,883		\$5,883	\$32	\$5,915

**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>
Traffic Safety	500	1.137 %	\$7,003		\$7,003	\$38	\$7,041
Emergency Response	4,300	9.775 %	\$60,229		\$60,229	\$326	\$60,555
Hazard Prevention	540	1.228 %	\$7,564		\$7,564	\$41	\$7,605
FD500 Water Fund	2,980	6.774 %	\$41,740		\$41,740	\$226	\$41,966
FD510 Parking Fund	2,050	4.660 %	\$28,714		\$28,714	\$155	\$28,869
FD520 Sewer Fund	2,830	6.433 %	\$39,639		\$39,639	\$214	\$39,853
FD530 Transit Fund	230	0.523 %	\$3,222		\$3,222	\$17	\$3,239
Golf Course Oper & Maint	630	1.432 %	\$8,824		\$8,824	\$48	\$8,872
FD640 Reservoir Operations	350	0.796 %	\$4,902		\$4,902	\$27	\$4,929
Training Services	100	0.224 %	\$1,404		\$1,404	\$7	\$1,411
<b>Total</b>	<u>43,990</u>	<u>100.000 %</u>	<u>\$616,159</u>		<u>\$616,159</u>	<u>\$3,051</u>	<u>\$619,210</u>

(A) Alloc basis: Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)

Source:

**Risk Management  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>Risk Management</u>	<u>Workers Comp Premiums</u>
City Administration	\$18,584	\$13,682	\$4,902
Natural Resources Protection	\$10,619	\$7,818	\$2,801
City Attorney	\$15,929	\$11,727	\$4,202
Administration & Records	\$14,337	\$10,555	\$3,782
Finance Administration	\$9,026	\$6,645	\$2,381
Revenue Management	\$35,576	\$26,191	\$9,385
Accounting	\$24,425	\$17,982	\$6,443
Network Services	\$34,513	\$25,409	\$9,104
Geographic Information Services	\$15,929	\$11,727	\$4,202
Human Resources	\$17,522	\$12,900	\$4,622
Public Works Administration	\$45,911	\$33,800	\$12,111
Building Maintenance	\$26,692	\$19,651	\$7,041
Vehicle & Equipment Maintenace	\$21,354	\$15,721	\$5,633
Engineering Development Review	\$18,151	\$13,363	\$4,788
CIP Project Engineering	\$78,476	\$57,775	\$20,701
Transportation Engineering	\$24,557	\$18,079	\$6,478
Hazard Prevention	\$28,828	\$21,223	\$7,605
Economic Development	\$6,940	\$5,109	\$1,831
Community Promotion	\$2,670	\$1,966	\$704
Community Development Admin	\$18,685	\$13,756	\$4,929
Development Review	\$21,354	\$15,721	\$5,633
Traffic Signals & Lights	\$10,676	\$7,860	\$2,816
Long Range Planning	\$32,031	\$23,582	\$8,449
Building and Safety	\$57,655	\$42,446	\$15,209
Landscape & Park Maintenance	\$81,678	\$60,132	\$21,546
Swim Center Maintenance	\$8,008	\$5,896	\$2,112
Tree Maintenance	\$22,956	\$16,900	\$6,056
Streets & Sidewalk Maintenance	\$53,918	\$39,695	\$14,223
Flood Control	\$35,233	\$25,939	\$9,294
Recreation Administration	\$32,031	\$23,582	\$8,449
Facilities - Parks and Recreation	\$32,031	\$23,582	\$8,449
Recreational Sports	\$45,911	\$33,800	\$12,111
Youth Services	\$156,418	\$115,156	\$41,262
Community Services	\$18,151	\$13,363	\$4,788
Ranger Program	\$21,354	\$15,721	\$5,633
Aquatics & Sinsheimer Park	\$51,250	\$37,730	\$13,520
Golf Course Oper & Maint	\$33,632	\$24,760	\$8,872
Police Administration	\$29,362	\$21,616	\$7,746
Patrol	\$213,539	\$157,209	\$56,330
Investigations	\$74,739	\$55,023	\$19,716

**Risk Management  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>Risk Management</u>	<u>Workers Comp Premiums</u>
Police Support Services	\$96,092	\$70,744	\$25,348
Neighborhood Services	\$22,422	\$16,507	\$5,915
Traffic Safety	\$26,692	\$19,651	\$7,041
Fire Administration	\$16,015	\$11,790	\$4,225
Emergency Response	\$229,555	\$169,000	\$60,555
Training Services	\$5,342	\$3,931	\$1,411
FD500 Water Fund	\$159,087	\$117,121	\$41,966
FD510 Parking Fund	\$109,439	\$80,570	\$28,869
FD520 Sewer Fund	\$151,079	\$111,226	\$39,853
FD530 Transit Fund	\$12,279	\$9,040	\$3,239
FD640 Reservoir Operations	\$18,685	\$13,756	\$4,929
Total	<u>\$2,347,338</u>	<u>\$1,728,128</u>	<u>\$619,210</u>

**SCHEDULE 15.01**

**WELLNESS PROGRAM**

NATURE AND EXTENT OF SERVICE

The Wellness Program helps City employees reduce injury and disease risks and maintain good health and fitness. Program goals are to maintain no avoidable accidents, minimal City exposure to loss liability, adequate and appropriate coverage for losses, measurable injury and disease reduction and measurable health and fitness increases for employees who participate in wellness activities, monitor health benefits programs to ensure competitive and cost effective plans are being offered that assist the City in attracting and retaining high quality employees, and ensure statutory and regulatory compliance.

Costs are allocated as follows:

- **Wellness** - These costs are associated with activities of the Wellness program. Costs are allocated based on full time equivalent (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>
	\$13,492			\$13,492
Allocated additions:				
10010100 - City Administration	\$150	\$20	\$170	
10010200 - City Council	\$29	\$11	\$40	
10015100 - City Attorney	\$110	\$12	\$122	
10025120 - Revenue Management	\$36	\$4	\$40	
10025140 - Accounting	\$432	\$60	\$492	
10026100 - Support Services	\$10		\$10	
10050230 - Building Maintenance		\$7,879	\$7,879	
Total allocated additions:	<u>\$767</u>	<u>\$7,986</u>	<u>\$8,753</u>	<u>\$8,753</u>
Total to be allocated	<u><u>\$14,259</u></u>	<u><u>\$7,986</u></u>		<u><u>\$22,245</u></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	\$13,492		\$13,492
Departmental Expenditures	\$13,492		\$13,492
 Additions: 1st			
Other	\$767	\$767	
Functional Cost	\$14,259	\$767	\$13,492
Reallocate Admin		(\$767)	\$767
Allocable Costs	\$14,259		\$14,259
<b>1st Allocation</b>	<b>\$14,259</b>		<b>\$14,259</b>
 Additions: 2nd			
Other	\$7,986	\$7,986	
Functional Cost	\$7,986	\$7,986	
Reallocate Admin		(\$7,986)	\$7,986
Allocable Costs	\$7,986		\$7,986
<b>2nd Allocation</b>	<b>\$7,986</b>		<b>\$7,986</b>
 <b>Total allocated</b>	<b>\$22,245</b>		<b>\$22,245</b>

**Wellness Program  
Detail allocation of  
Wellness Program**

<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	1.245 %	\$178		\$178	\$109	\$287
Fire Administration	300	0.679 %	\$97		\$97	\$59	\$156
Flood Control	660	1.495 %	\$213		\$213	\$131	\$344
Recreation Administration	600	1.359 %	\$194		\$194	\$119	\$313
Building Maintenance	500	1.132 %	\$161		\$161	\$99	\$260
Long Range Planning	600	1.359 %	\$194		\$194	\$119	\$313
Building and Safety	1,080	2.446 %	\$349		\$349	\$214	\$563
Development Review	400	0.906 %	\$129		\$129	\$79	\$208
Economic Development	130	0.294 %	\$42		\$42	\$26	\$68
Natural Resources Protection	200	0.453 %	\$65		\$65		\$65
City Administration	350	0.793 %	\$113		\$113		\$113
Public Works Administration	860	1.947 %	\$278		\$278	\$170	\$448
Recreational Sports	860	1.947 %	\$278		\$278	\$170	\$448
Transportation Engineering	460	1.042 %	\$149		\$149	\$91	\$240
CIP Project Engineering	1,470	3.329 %	\$475		\$475	\$291	\$766
City Attorney	300	0.679 %	\$97		\$97		\$97
Administration & Records	270	0.611 %	\$87		\$87		\$87
Human Resources	330	0.747 %	\$107		\$107		\$107
Risk Management	170	0.385 %	\$55		\$55		\$55
Finance Administration	170	0.385 %	\$55		\$55		\$55
Revenue Management	670	1.517 %	\$216		\$216		\$216
Accounting	460	1.042 %	\$149		\$149		\$149
Network Services	650	1.472 %	\$210		\$210		\$210
Facilities - Parks and Recreation	600	1.359 %	\$194		\$194	\$119	\$313
Vehicle & Equipment Mainteneace	400	0.906 %	\$129		\$129	\$79	\$208
Geographic Information Services	300	0.679 %	\$97		\$97		\$97
Community Promotion	50	0.113 %	\$16		\$16	\$10	\$26
Community Development Admin	350	0.793 %	\$113		\$113	\$69	\$182
Landscape & Park Maintenance	1,530	3.465 %	\$494		\$494	\$303	\$797
Swim Center Maintenance	150	0.340 %	\$48		\$48	\$30	\$78
Tree Maintenance	430	0.974 %	\$139		\$139	\$85	\$224
Streets & Sidewalk Maintenance	1,010	2.287 %	\$326		\$326	\$200	\$526
Traffic Signals & Lights	200	0.453 %	\$65		\$65	\$40	\$105
Engineering Development Review	340	0.770 %	\$110		\$110	\$67	\$177
Youth Services	2,930	6.635 %	\$946		\$946	\$581	\$1,527
Community Services	340	0.770 %	\$110		\$110	\$67	\$177
Ranger Program	400	0.906 %	\$129		\$129	\$79	\$208
Aquatics & Sinsheimer Park	960	2.174 %	\$310		\$310	\$190	\$500
Patrol	4,000	9.058 %	\$1,292		\$1,292	\$793	\$2,085
Investigations	1,400	3.170 %	\$452		\$452	\$277	\$729
Police Support Services	1,800	4.076 %	\$581		\$581	\$357	\$938



**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>
Neighborhood Services	420	0.951 %	\$136		\$136	\$83	\$219
Traffic Safety	500	1.132 %	\$161		\$161	\$99	\$260
Emergency Response	4,300	9.737 %	\$1,388		\$1,388	\$852	\$2,240
Hazard Prevention	540	1.223 %	\$174		\$174	\$107	\$281
FD500 Water Fund	2,980	6.748 %	\$962		\$962	\$591	\$1,553
FD510 Parking Fund	2,050	4.642 %	\$662		\$662	\$406	\$1,068
FD520 Sewer Fund	2,830	6.409 %	\$914		\$914	\$561	\$1,475
FD530 Transit Fund	230	0.521 %	\$74		\$74	\$46	\$120
Golf Course Oper & Maint	630	1.427 %	\$203		\$203	\$125	\$328
FD640 Reservoir Operations	350	0.793 %	\$113		\$113	\$69	\$182
Training Services	100	0.225 %	\$30		\$30	\$24	\$54
<b>Total</b>	<b>44,160</b>	<b>100.000 %</b>	<b>\$14,259</b>		<b>\$14,259</b>	<b>\$7,986</b>	<b>\$22,245</b>

(A) Alloc basis: Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)

Source: General Ledger

Wellness Program  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Wellness Program</u>
City Administration	\$113	\$113
Natural Resources Protection	\$65	\$65
City Attorney	\$97	\$97
Administration & Records	\$87	\$87
Finance Administration	\$55	\$55
Revenue Management	\$216	\$216
Accounting	\$149	\$149
Network Services	\$210	\$210
Geographic Information Services	\$97	\$97
Human Resources	\$107	\$107
Risk Management	\$55	\$55
Public Works Administration	\$448	\$448
Building Maintenance	\$260	\$260
Vehicle & Equipment Maintenace	\$208	\$208
Engineering Development Review	\$177	\$177
CIP Project Engineering	\$766	\$766
Transportation Engineering	\$240	\$240
Hazard Prevention	\$281	\$281
Economic Development	\$68	\$68
Community Promotion	\$26	\$26
Community Development Admin	\$182	\$182
Development Review	\$208	\$208
Traffic Signals & Lights	\$105	\$105
Long Range Planning	\$313	\$313
Building and Safety	\$563	\$563
Landscape & Park Maintenance	\$797	\$797
Swim Center Maintenance	\$78	\$78
Tree Maintenance	\$224	\$224
Streets & Sidewalk Maintenance	\$526	\$526
Flood Control	\$344	\$344
Recreation Administration	\$313	\$313
Facilities - Parks and Recreation	\$313	\$313
Recreational Sports	\$448	\$448
Youth Services	\$1,527	\$1,527
Community Services	\$177	\$177
Ranger Program	\$208	\$208
Aquatics & Sinsheimer Park	\$500	\$500
Golf Course Oper & Maint	\$328	\$328
Police Adminstration	\$287	\$287
Patrol	\$2,085	\$2,085
Investigations	\$729	\$729

Wellness Program  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Wellness Program</u>
Police Support Services	\$938	\$938
Neighborhood Services	\$219	\$219
Traffic Safety	\$260	\$260
Fire Administration	\$156	\$156
Emergency Response	\$2,240	\$2,240
Training Services	\$54	\$54
FD500 Water Fund	\$1,553	\$1,553
FD510 Parking Fund	\$1,068	\$1,068
FD520 Sewer Fund	\$1,475	\$1,475
FD530 Transit Fund	\$120	\$120
FD640 Reservoir Operations	\$182	\$182
Total	<u>\$22,245</u>	<u>\$22,245</u>

**SCHEDULE 16.01**

**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 as follows:

- **Deputy Director / Deputy Director FTE** – These costs are related to supervision activities of the Deputy Director. The allocation is divided into two parts with 50% being allocated to departments supervised based on total expenditures and 50% allocated to departments supervised based on the number of full time equivalents (FTE).
- **Deputy Director FTE** – These costs are related to supervision activities of the Deputy Director. Costs are allocated
- **Deputy Director/City Engineer** – These costs are related to activities of the Deputy Director/City Engineer. Costs are allocated to departments supervised based on total expenditures.
- **Director / Director FTE** – These costs are related to supervision activities of the Director. The allocation is divided into two parts with 50% being allocated to departments supervised based on total expenditures and 50% allocated to departments supervised based on the number of full time equivalents (FTE).
- **Laundry** – These costs are related to contract services for laundry and linens. Costs are allocated based on actual expenditures to departments receiving laundry services.

Prepared by:

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>
	\$958,686			\$958,686
Allocated additions:				
10000000 - Building Use Charge	\$44,669		\$44,669	
10010100 - City Administration	\$10,628	\$1,448	\$12,076	
10010200 - City Council	\$2,079	\$796	\$2,875	
10015100 - City Attorney	\$7,814	\$825	\$8,639	
10020100 - Administration & Records	\$2,170	\$484	\$2,654	
10025120 - Revenue Management	\$2,593	\$281	\$2,874	
10025140 - Accounting	\$9,260	\$1,272	\$10,532	
10025300 - Network Services	\$64,026	\$3,560	\$67,586	
10025450 - Geographic Information Services	\$66,535	\$5,690	\$72,225	
10026100 - Support Services	\$1,890	\$13	\$1,903	
10030100 - Human Resources	\$14,323	\$695	\$15,018	
10030200 - Risk Management	\$45,664	\$247	\$45,911	
10030300 - Wellness Program	\$278	\$170	\$448	
10050230 - Building Maintenance		\$40,445	\$40,445	
Total allocated additions:	<u>\$271,929</u>	<u>\$55,926</u>	<u>\$327,855</u>	<u>\$327,855</u>
Total to be allocated	<u><u>\$1,230,615</u></u>	<u><u>\$55,926</u></u>		<u><u>\$1,286,541</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>Director - FTE</u>	<u>Laundry</u>
<b>Wages &amp; Benefits</b>								
SALARIES & WAGES	\$660,686	\$248,286	\$62,765	\$62,765	\$130,287	\$78,291	\$78,292	
FRINGE BENEFITS	\$259,988	\$97,703	\$24,699	\$24,699	\$51,270	\$30,809	\$30,808	
<b>Other Expense and Cost</b>								
LAUNDRY & LIN SVC CONTRACT	\$20,281							\$20,281
SERVICES & SUPPLIES	\$17,731	\$6,663	\$1,684	\$1,684	\$3,497	\$2,101	\$2,102	
Departmental Expenditures	\$958,686	\$352,652	\$89,148	\$89,148	\$185,054	\$111,201	\$111,202	\$20,281
Additions: 1st								
Other	\$271,929	\$271,929						
Functional Cost	\$1,230,615	\$624,581	\$89,148	\$89,148	\$185,054	\$111,201	\$111,202	\$20,281
Reallocate Admin		(\$624,581)	\$91,876	\$91,876	\$190,717	\$114,604	\$114,605	\$20,903
Allocable Costs	\$1,230,615		\$181,024	\$181,024	\$375,771	\$225,805	\$225,807	\$41,184
<b>1st Allocation</b>	<b>\$1,230,615</b>		<b>\$181,024</b>	<b>\$181,024</b>	<b>\$375,771</b>	<b>\$225,805</b>	<b>\$225,807</b>	<b>\$41,184</b>
Additions: 2nd								
Other	\$55,926	\$55,926						
Functional Cost	\$55,926	\$55,926						
Reallocate Admin		(\$55,926)	\$8,227	\$8,227	\$17,077	\$10,262	\$10,262	\$1,871
Allocable Costs	\$55,926		\$8,227	\$8,227	\$17,077	\$10,262	\$10,262	\$1,871
<b>2nd Allocation</b>	<b>\$55,926</b>		<b>\$8,227</b>	<b>\$8,227</b>	<b>\$17,077</b>	<b>\$10,262</b>	<b>\$10,262</b>	<b>\$1,871</b>
<b>Total allocated</b>	<b>\$1,286,541</b>		<b>\$189,251</b>	<b>\$189,251</b>	<b>\$392,848</b>	<b>\$236,067</b>	<b>\$236,069</b>	<b>\$43,055</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>
Engineering Development Review	407,804	7.725 %	\$13,984		\$13,984	\$636	\$14,620
Transportation Engineering	436,771	8.273 %	\$14,977		\$14,977	\$681	\$15,658
FD510 Parking Fund	1,817,651	34.430 %	\$62,327		\$62,327	\$2,833	\$65,160
FD530 Transit Fund	<u>2,616,974</u>	<u>49.572 %</u>	<u>\$89,736</u>		<u>\$89,736</u>	<u>\$4,077</u>	<u>\$93,813</u>
Total	5,279,200	100.000 %	\$181,024		\$181,024	\$8,227	\$189,251

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

Source: Sallie McAndrew

**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 Engineering	460	14.935 %	\$27,036		\$27,036	\$1,229	\$28,265
Engineering Development Review	340	11.039 %	\$19,983		\$19,983	\$908	\$20,891
FD510 Parking Fund	2,050	66.558 %	\$120,487		\$120,487	\$5,476	\$125,963
FD530 Transit Fund	230	7.468 %	\$13,518		\$13,518	\$614	\$14,132
<b>Total</b>	<b>3,080</b>	<b>100.000 %</b>	<b>\$181,024</b>		<b>\$181,024</b>	<b>\$8,227</b>	<b>\$189,251</b>

(A) Alloc basis: Full Time Equivalent by Department/Division (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)

Source:



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	2,035,588	26.452 %	\$99,399		\$99,399	\$4,517	\$103,916
Swim Center Maintenance	360,863	4.689 %	\$17,621		\$17,621	\$801	\$18,422
Tree Maintenance	398,939	5.184 %	\$19,481		\$19,481	\$885	\$20,366
Building Maintenance	944,969	12.280 %	\$46,144		\$46,144	\$2,097	\$48,241
Streets & Sidewalk Maintenance	1,251,044	16.257 %	\$61,090		\$61,090	\$2,776	\$63,866
Flood Control	736,773	9.574 %	\$35,977		\$35,977	\$1,635	\$37,612
Traffic Signals & Lights	440,513	5.724 %	\$21,511		\$21,511	\$978	\$22,489
CIP Project Engineering	1,526,674	19.840 %	\$74,548		\$74,548	\$3,388	\$77,936
<b>Total</b>	<u>7,695,363</u>	<u>100.000 %</u>	<u>\$375,771</u>		<u>\$375,771</u>	<u>\$17,077</u>	<u>\$392,848</u>

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

Source: Sallie McAndrew

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>
Landscape & Park Maintenance	2,035,588	14.468 %	\$32,670		\$32,670	\$1,485	\$34,155
Swim Center Maintenance	360,863	2.565 %	\$5,792		\$5,792	\$263	\$6,055
Tree Maintenance	398,939	2.836 %	\$6,403		\$6,403	\$291	\$6,694
Building Maintenance	944,969	6.717 %	\$15,166		\$15,166	\$689	\$15,855
Streets & Sidewalk Maintenance	1,251,044	8.892 %	\$20,079		\$20,079	\$912	\$20,991
Flood Control	736,773	5.237 %	\$11,825		\$11,825	\$537	\$12,362
Traffic Signals & Lights	440,513	3.131 %	\$7,070		\$7,070	\$321	\$7,391
Vehicle & Equipment Maintenace	1,094,750	7.781 %	\$17,570		\$17,570	\$798	\$18,368
Engineering Development Review	407,804	2.899 %	\$6,545		\$6,545	\$297	\$6,842
CIP Project Engineering	1,526,674	10.851 %	\$24,502		\$24,502	\$1,114	\$25,616
Transportation Engineering	436,771	3.104 %	\$7,010		\$7,010	\$319	\$7,329
FD510 Parking Fund	1,817,651	12.919 %	\$29,172		\$29,172	\$1,326	\$30,498
FD530 Transit Fund	2,616,974	18.600 %	\$42,001		\$42,001	\$1,910	\$43,911
<b>Total</b>	<u>14,069,313</u>	<u>100.000 %</u>	<u>\$225,805</u>		<u>\$225,805</u>	<u>\$10,262</u>	<u>\$236,067</u>

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

Source:

Public Works Administration  
Detail allocation of  
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>
Flood Control	660	6.999 %	\$15,804		\$15,804	\$718	\$16,522
Building Maintenance	500	5.302 %	\$11,973		\$11,973	\$544	\$12,517
Transportation Engineering	460	4.878 %	\$11,015		\$11,015	\$501	\$11,516
CIP Project Engineering	1,470	15.589 %	\$35,200		\$35,200	\$1,600	\$36,800
Vehicle & Equipment Maintenance	400	4.242 %	\$9,578		\$9,578	\$435	\$10,013
Landscape & Park Maintenance	1,530	16.225 %	\$36,637		\$36,637	\$1,665	\$38,302
Swim Center Maintenance	150	1.591 %	\$3,592		\$3,592	\$163	\$3,755
Tree Maintenance	430	4.560 %	\$10,297		\$10,297	\$468	\$10,765
Streets & Sidewalk Maintenance	1,010	10.710 %	\$24,185		\$24,185	\$1,099	\$25,284
Traffic Signals & Lights	200	2.121 %	\$4,789		\$4,789	\$218	\$5,007
Engineering Development Review	340	3.606 %	\$8,142		\$8,142	\$370	\$8,512
FD510 Parking Fund	2,050	21.739 %	\$49,088		\$49,088	\$2,231	\$51,319
FD530 Transit Fund	230	2.438 %	\$5,507		\$5,507	\$250	\$5,757
<b>Total</b>	<u>9,430</u>	<u>100.000 %</u>	<u>\$225,807</u>		<u>\$225,807</u>	<u>\$10,262</u>	<u>\$236,069</u>

(A) Alloc basis: Full Time Equivalent by Department/Division (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)

Source:

Public Works Administration  
Detail allocation of  
Laundry

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	3,644	17.968 %	\$7,400		\$7,400	\$336	\$7,736
Swim Center Maintenance	1,666	8.215 %	\$3,383		\$3,383	\$154	\$3,537
Tree Maintenance	1,142	5.631 %	\$2,319		\$2,319	\$105	\$2,424
Building Maintenance	7,790	38.412 %	\$15,820		\$15,820	\$719	\$16,539
Streets & Sidewalk Maintenance	2,816	13.886 %	\$5,719		\$5,719	\$260	\$5,979
Flood Control	520	2.564 %	\$1,056		\$1,056	\$48	\$1,104
Traffic Signals & Lights	478	2.357 %	\$971		\$971	\$44	\$1,015
Vehicle & Equipment Maintenace	<u>2,224</u>	<u>10.967 %</u>	<u>\$4,516</u>		<u>\$4,516</u>	<u>\$205</u>	<u>\$4,721</u>
Total	<u>20,280</u>	<u>100.000 %</u>	<u>\$41,184</u>		<u>\$41,184</u>	<u>\$1,871</u>	<u>\$43,055</u>

(A) Alloc basis: Actual Expenditures by Department/Fund

Source:

Public Works Administration  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Deputy Director</u>	<u>Deputy Director - FTE</u>	<u>Deputy Director/City Engineer</u>	<u>Director</u>	<u>Director - FTE</u>	<u>Laundry</u>
Building Maintenance	\$93,152			\$48,241	\$15,855	\$12,517	\$16,539
Vehicle & Equipment Maintenance	\$33,102				\$18,368	\$10,013	\$4,721
Engineering Development Review	\$50,865	\$14,620	\$20,891		\$6,842	\$8,512	
CIP Project Engineering	\$140,352			\$77,936	\$25,616	\$36,800	
Transportation Engineering	\$62,768	\$15,658	\$28,265		\$7,329	\$11,516	
Traffic Signals & Lights	\$35,902			\$22,489	\$7,391	\$5,007	\$1,015
Landscape & Park Maintenance	\$184,109			\$103,916	\$34,155	\$38,302	\$7,736
Swim Center Maintenance	\$31,769			\$18,422	\$6,055	\$3,755	\$3,537
Tree Maintenance	\$40,249			\$20,366	\$6,694	\$10,765	\$2,424
Streets & Sidewalk Maintenance	\$116,120			\$63,866	\$20,991	\$25,284	\$5,979
Flood Control	\$67,600			\$37,612	\$12,362	\$16,522	\$1,104
FD510 Parking Fund	\$272,940	\$65,160	\$125,963		\$30,498	\$51,319	
FD530 Transit Fund	\$157,613	\$93,813	\$14,132		\$43,911	\$5,757	
<b>Total</b>	<b>\$1,286,541</b>	<b>\$189,251</b>	<b>\$189,251</b>	<b>\$392,848</b>	<b>\$236,067</b>	<b>\$236,069</b>	<b>\$43,055</b>

**SCHEDULE 17.01**

**BUILDING MAINTENANCE**

NATURE AND EXTENT OF SERVICE

The Building Maintenance Division is responsible for providing full building maintenance service for City Hall, 955 Morro, 919 Palm office space, utilities admin, 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, fire stations 1, 2, 3, 4. The scope of program responsibility is to over-see un-planned, un-budgeted repairs to existing building features, and planned, budgeted building maintenance projects. 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, any unsupported future expansion of buildings outside of the current chartered list. Program goals are attractive buildings, comfortable and productive work environments, safe and energy-efficient buildings, a positive image for the City, and maximum building service life.

Costs are allocated as follows:

- **Janitorial** – These costs are related to janitorial services. Costs are allocated based on square footage by fund/department/division. Fund 510, Parking, Police Station and certain “other facilities” (Whale Rock, Golf and Cultural & Social Services) are excluded.
- **Utilities** - These costs are related to utilities costs: water, sewer, electric, gas and trash services. Costs are allocated based on square footage by fund/department/division. Square footage at 879 Morro is excluded (Funds 500, Water and 520, Sewer).
- **Parking** – These costs are related to maintenance of the parking facilities. Costs are allocated directly to Fund 510, Parking.
- **Maintenance** – These costs are related to all other maintenance services. Costs are allocated based on square footage by fund/department/division. Fund 510, Parking Fund is excluded from this allocation.

**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>
	\$944,969			\$944,969
Allocated additions:				
10000000 - Building Use Charge	\$9,374		\$9,374	
10010100 - City Administration	\$10,476	\$1,427	\$11,903	
10010200 - City Council	\$2,049	\$785	\$2,834	
10015100 - City Attorney	\$7,702	\$813	\$8,515	
10020100 - Administration & Records	\$677	\$132	\$809	
10025120 - Revenue Management	\$2,556	\$277	\$2,833	
10025140 - Accounting	\$10,031	\$1,380	\$11,411	
10025300 - Network Services	\$43,793	\$2,466	\$46,259	
10026100 - Support Services	\$1,377	\$10	\$1,387	
10030100 - Human Resources	\$8,327	\$404	\$8,731	
10030200 - Risk Management	\$26,548	\$144	\$26,692	
10030300 - Wellness Program	\$161	\$99	\$260	
10050100 - Public Works Administration	\$89,103	\$4,049	\$93,152	
10050340 - Vehicle & Equipment Maintenance		\$21,297	\$21,297	
Total allocated additions:	<u>\$212,174</u>	<u>\$33,283</u>	<u>\$245,457</u>	<u>\$245,457</u>
Total to be allocated	<u><u>\$1,157,143</u></u>	<u><u>\$33,283</u></u>		<u><u>\$1,190,426</u></u>

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

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Janitorial</u>	<u>Utilities</u>	<u>Parking</u>	<u>Maintenance</u>
<b><u>Wages &amp; Benefits</u></b>						
SALARIES & WAGES	\$316,472	\$80,534			\$8,924	\$227,014
FRINGE BENEFITS	\$166,915	\$42,476			\$4,707	\$119,732
<b><u>Other Expense and Cost</u></b>						
CONTRACT SERVICES	\$169,121		\$169,121			
JANITORIAL SUPPLIES	\$789		\$789			
UTILITIES	\$230,552			\$230,552		
SERVICES & SUPPLIES	\$61,120	\$15,553			\$1,723	\$43,844
Departmental Expenditures	\$944,969	\$138,563	\$169,910	\$230,552	\$15,354	\$390,590
Additions: 1st						
Other	\$212,174	\$212,174				
Functional Cost	\$1,157,143	\$350,737	\$169,910	\$230,552	\$15,354	\$390,590
Reallocate Admin		(\$350,737)	\$73,900	\$100,276	\$6,678	\$169,883
Allocable Costs	\$1,157,143		\$243,810	\$330,828	\$22,032	\$560,473
<b>1st Allocation</b>	<b>\$1,157,143</b>		<b>\$243,810</b>	<b>\$330,828</b>	<b>\$22,032</b>	<b>\$560,473</b>
Additions: 2nd						
Other	\$33,283	\$33,283				
Functional Cost	\$33,283	\$33,283				
Reallocate Admin		(\$33,283)	\$7,013	\$9,516	\$634	\$16,120
Allocable Costs	\$33,283		\$7,013	\$9,516	\$634	\$16,120
<b>2nd Allocation</b>	<b>\$33,283</b>		<b>\$7,013</b>	<b>\$9,516</b>	<b>\$634</b>	<b>\$16,120</b>
<b>Total allocated</b>	<b>\$1,190,426</b>		<b>\$250,823</b>	<b>\$340,344</b>	<b>\$22,666</b>	<b>\$576,593</b>



**Building Maintenance  
Detail allocation of  
Janitorial**

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	1.098 %	\$2,677		\$2,677		\$2,677
City Council	2,502	2.928 %	\$7,139		\$7,139		\$7,139
Public Works Administration	4,620	5.407 %	\$13,183		\$13,183		\$13,183
Recreation Administration	700	0.819 %	\$1,997		\$1,997	\$74	\$2,071
Transportation Engineering	100	0.117 %	\$285		\$285	\$11	\$296
CIP Project Engineering	3,920	4.588 %	\$11,186		\$11,186	\$413	\$11,599
City Attorney	550	0.644 %	\$1,569		\$1,569		\$1,569
Administration & Records	906	1.060 %	\$2,585		\$2,585		\$2,585
Human Resources	1,000	1.170 %	\$2,853		\$2,853		\$2,853
Risk Management	135	0.158 %	\$385		\$385		\$385
Finance Administration	495	0.579 %	\$1,412		\$1,412		\$1,412
Accounting	2,898	3.392 %	\$8,269		\$8,269		\$8,269
Revenue Management	144	0.169 %	\$411		\$411		\$411
Network Services	2,484	2.907 %	\$7,088		\$7,088		\$7,088
Vehicle & Equipment Maintenance	100	0.117 %	\$285		\$285	\$11	\$296
Fire Administration	4,276	5.004 %	\$12,201		\$12,201	\$451	\$12,652
FD500 Water Fund	2,355	2.756 %	\$6,720		\$6,720	\$248	\$6,968
FD520 Sewer Fund	2,355	2.756 %	\$6,720		\$6,720	\$248	\$6,968
FD530 Transit Fund	120	0.140 %	\$342		\$342	\$13	\$355
Recreational Sports	700	0.819 %	\$1,997		\$1,997	\$74	\$2,071
Facilities - Parks and Recreation	38,886	45.511 %	\$110,959		\$110,959	\$4,098	\$115,057
Long Range Planning	820	0.960 %	\$2,340		\$2,340	\$86	\$2,426
Building and Safety	2,280	2.668 %	\$6,506		\$6,506	\$240	\$6,746
Economic Development	100	0.117 %	\$285		\$285	\$11	\$296
Engineering Development Review	616	0.721 %	\$1,758		\$1,758	\$65	\$1,823
Natural Resources Protection	214	0.250 %	\$611		\$611		\$611
Geographic Information Services	1,119	1.310 %	\$3,193		\$3,193		\$3,193
Cultural Activities	110	0.129 %	\$314		\$314	\$12	\$326
Wellness Program	900	1.053 %	\$2,568		\$2,568		\$2,568
Community Development Admin	3,600	4.213 %	\$10,272		\$10,272	\$379	\$10,651
Development Review	820	0.960 %	\$2,340		\$2,340	\$86	\$2,426
Landscape & Park Maintenance	780	0.913 %	\$2,226		\$2,226	\$82	\$2,308
Tree Maintenance	120	0.140 %	\$342		\$342	\$13	\$355
Streets & Sidewalk Maintenance	900	1.053 %	\$2,568		\$2,568	\$95	\$2,663
Youth Services	700	0.819 %	\$1,997		\$1,997	\$74	\$2,071
Community Services	700	0.819 %	\$1,997		\$1,997	\$74	\$2,071
Ranger Program	700	0.819 %	\$1,997		\$1,997	\$74	\$2,071
All Other	700	0.819 %	\$1,997		\$1,997	\$74	\$2,071
FD290 Tourism Bid Fund	81	0.098 %	\$236		\$236	\$7	\$243
<b>Total</b>	<b>85,444</b>	<b>100.000 %</b>	<b>\$243,810</b>		<b>\$243,810</b>	<b>\$7,013</b>	<b>\$250,823</b>

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

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>
(A) Alloc basis:	Janitorial Square Footage by Fund/Department						
Source:	Melissa Mudget						

**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	0.823 %	\$2,722		\$2,722		\$2,722
City Council	2,502	2.195 %	\$7,261		\$7,261		\$7,261
Economic Development	100	0.088 %	\$290		\$290	\$10	\$300
Natural Resources Protection	214	0.188 %	\$621		\$621		\$621
City Attorney	550	0.482 %	\$1,596		\$1,596		\$1,596
Administration & Records	906	0.795 %	\$2,629		\$2,629		\$2,629
Finance Administration	495	0.434 %	\$1,437		\$1,437		\$1,437
Revenue Management	144	0.126 %	\$418		\$418		\$418
Accounting	2,898	2.542 %	\$8,410		\$8,410		\$8,410
Network Services	2,484	2.179 %	\$7,209		\$7,209		\$7,209
Human Resources	1,000	0.877 %	\$2,902		\$2,902		\$2,902
Risk Management	135	0.118 %	\$392		\$392		\$392
Long Range Planning	820	0.719 %	\$2,380		\$2,380	\$82	\$2,462
Building and Safety	2,280	2.000 %	\$6,617		\$6,617	\$228	\$6,845
Public Works Administration	4,620	4.053 %	\$13,408		\$13,408		\$13,408
Vehicle & Equipment Maintenace	10,400	9.123 %	\$30,182		\$30,182	\$1,041	\$31,223
Engineering Development Review	616	0.540 %	\$1,788		\$1,788	\$62	\$1,850
CIP Project Engineering	3,920	3.439 %	\$11,376		\$11,376	\$392	\$11,768
Transportation Engineering	100	0.088 %	\$290		\$290	\$10	\$300
Recreation Administration	700	0.614 %	\$2,031		\$2,031	\$70	\$2,101
Facilities - Parks and Recreation	38,886	34.112 %	\$112,851		\$112,851	\$3,891	\$116,742
Recreational Sports	700	0.614 %	\$2,031		\$2,031	\$70	\$2,101
FD500 Water Fund	4,475	3.926 %	\$12,987		\$12,987	\$448	\$13,435
FD520 Sewer Fund	4,475	3.926 %	\$12,987		\$12,987	\$448	\$13,435
FD530 Transit Fund	120	0.105 %	\$348		\$348	\$12	\$360
All Other	700	0.614 %	\$2,031		\$2,031	\$70	\$2,101
Geographic Information Services	1,119	0.982 %	\$3,247		\$3,247		\$3,247
Cultural Activities	110	0.096 %	\$319		\$319	\$11	\$330
Wellness Program	900	0.790 %	\$2,612		\$2,612		\$2,612
Community Development Admin	3,600	3.158 %	\$10,448		\$10,448	\$360	\$10,808
Development Review	820	0.719 %	\$2,380		\$2,380	\$82	\$2,462
Landscape & Park Maintenance	3,680	3.228 %	\$10,680		\$10,680	\$368	\$11,048
Tree Maintenance	620	0.544 %	\$1,799		\$1,799	\$62	\$1,861
Streets & Sidewalk Maintenance	6,850	6.009 %	\$19,879		\$19,879	\$685	\$20,564
Traffic Signals & Lights	650	0.570 %	\$1,886		\$1,886	\$65	\$1,951
Youth Services	700	0.614 %	\$2,031		\$2,031	\$70	\$2,101
Community Services	700	0.614 %	\$2,031		\$2,031	\$70	\$2,101
Ranger Program	700	0.614 %	\$2,031		\$2,031	\$70	\$2,101
Aquatics & Sinsheimer Park	8,288	7.270 %	\$24,053		\$24,053	\$829	\$24,882
FD290 Tourism Bid Fund	81	0.072 %	\$238		\$238	\$10	\$248
<b>Total</b>	<b>113,996</b>	<b>100.000 %</b>	<b>\$330,828</b>		<b>\$330,828</b>	<b>\$9,516</b>	<b>\$340,344</b>

**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>
(A) Alloc basis:	Utilities Square Footage by Fund/Department						
Source:	Melissa Mudget						

**Building Maintenance**  
**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	1	100.000 %	\$22,032		\$22,032	\$634	\$22,666
Total	1	100.000 %	\$22,032		\$22,032	\$634	\$22,666

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

Source: Melissa Mudget

**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	0.502 %	\$2,813		\$2,813		\$2,813
City Council	2,502	1.339 %	\$7,503		\$7,503		\$7,503
Cultural Activities	110	0.059 %	\$330		\$330	\$11	\$341
Economic Development	100	0.054 %	\$300		\$300	\$10	\$310
Natural Resources Protection	214	0.114 %	\$642		\$642		\$642
City Attorney	550	0.294 %	\$1,649		\$1,649		\$1,649
Administration & Records	906	0.485 %	\$2,717		\$2,717		\$2,717
Finance Administration	495	0.265 %	\$1,484		\$1,484		\$1,484
Revenue Management	144	0.077 %	\$432		\$432		\$432
Accounting	2,898	1.550 %	\$8,690		\$8,690		\$8,690
Network Services	2,484	1.329 %	\$7,449		\$7,449		\$7,449
Human Resources	1,000	0.535 %	\$2,999		\$2,999		\$2,999
Risk Management	135	0.072 %	\$405		\$405		\$405
Long Range Planning	820	0.439 %	\$2,459		\$2,459	\$79	\$2,538
Building and Safety	2,280	1.220 %	\$6,837		\$6,837	\$219	\$7,056
Public Works Administration	4,620	2.472 %	\$13,854		\$13,854		\$13,854
Vehicle & Equipment Mainteneace	10,400	5.564 %	\$31,186		\$31,186	\$998	\$32,184
Engineering Development Review	616	0.330 %	\$1,847		\$1,847	\$59	\$1,906
CIP Project Engineering	3,920	2.097 %	\$11,755		\$11,755	\$376	\$12,131
Transportation Engineering	100	0.054 %	\$300		\$300	\$10	\$310
Recreation Administration	700	0.375 %	\$2,099		\$2,099	\$67	\$2,166
Facilities - Parks and Recreation	38,886	20.805 %	\$116,606		\$116,606	\$3,731	\$120,337
Recreational Sports	700	0.375 %	\$2,099		\$2,099	\$67	\$2,166
Police Adminstration	5,550	2.969 %	\$16,643		\$16,643	\$533	\$17,176
Fire Administration	5,042	2.698 %	\$15,119		\$15,119	\$484	\$15,603
FD500 Water Fund	6,380	3.413 %	\$19,131		\$19,131	\$612	\$19,743
FD520 Sewer Fund	6,380	3.413 %	\$19,131		\$19,131	\$612	\$19,743
FD530 Transit Fund	120	0.064 %	\$360		\$360	\$12	\$372
All Other	700	0.375 %	\$2,099		\$2,099	\$67	\$2,166
Geographic Information Services	1,119	0.599 %	\$3,355		\$3,355		\$3,355
Wellness Program	900	0.482 %	\$2,699		\$2,699		\$2,699
Community Development Admin	3,600	1.926 %	\$10,795		\$10,795	\$345	\$11,140
Development Review	820	0.439 %	\$2,459		\$2,459	\$79	\$2,538
Landscape & Park Maintenance	3,680	1.969 %	\$11,035		\$11,035	\$353	\$11,388
Tree Maintenance	620	0.332 %	\$1,859		\$1,859	\$59	\$1,918
Streets & Sidewalk Maintenance	6,850	3.665 %	\$20,541		\$20,541	\$657	\$21,198
Traffic Signals & Lights	650	0.348 %	\$1,949		\$1,949	\$62	\$2,011
Youth Services	700	0.375 %	\$2,099		\$2,099	\$67	\$2,166
Community Services	700	0.375 %	\$2,099		\$2,099	\$67	\$2,166
Ranger Program	700	0.375 %	\$2,099		\$2,099	\$67	\$2,166
Aquatics & Sinsheimer Park	8,288	4.434 %	\$24,853		\$24,853	\$795	\$25,648

**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>
Patrol	5,550	2.969 %	\$16,643		\$16,643	\$533	\$17,176
Investigations	5,550	2.969 %	\$16,643		\$16,643	\$533	\$17,176
Neighborhood Services	5,550	2.969 %	\$16,643		\$16,643	\$533	\$17,176
Traffic Safety	5,550	2.969 %	\$16,643		\$16,643	\$533	\$17,176
Emergency Response	5,042	2.698 %	\$15,119		\$15,119	\$484	\$15,603
Hazard Prevention	5,042	2.698 %	\$15,119		\$15,119	\$484	\$15,603
Training Services	5,042	2.698 %	\$15,119		\$15,119	\$484	\$15,603
Technical Services	5,042	2.698 %	\$15,119		\$15,119	\$484	\$15,603
Disaster Preparedness	5,042	2.698 %	\$15,119		\$15,119	\$484	\$15,603
FD290 Tourism Bid Fund	81	0.043 %	\$243		\$243	\$8	\$251
Police Support Services	11,100	5.934 %	\$33,283		\$33,283	\$1,062	\$34,345
<b>Total</b>	<b>186,908</b>	<b>100.000 %</b>	<b>\$560,473</b>		<b>\$560,473</b>	<b>\$16,120</b>	<b>\$576,593</b>

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

Source: Melissa Mudget

**Building Maintenance  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>Janitorial</u>	<u>Utilities</u>	<u>Parking</u>	<u>Maintenance</u>
City Administration	\$8,212	\$2,677	\$2,722		\$2,813
City Council	\$21,903	\$7,139	\$7,261		\$7,503
Natural Resources Protection	\$1,874	\$611	\$621		\$642
City Attorney	\$4,814	\$1,569	\$1,596		\$1,649
Administration & Records	\$7,931	\$2,585	\$2,629		\$2,717
Finance Administration	\$4,333	\$1,412	\$1,437		\$1,484
Revenue Management	\$1,261	\$411	\$418		\$432
Accounting	\$25,369	\$8,269	\$8,410		\$8,690
Network Services	\$21,746	\$7,088	\$7,209		\$7,449
Geographic Information Services	\$9,795	\$3,193	\$3,247		\$3,355
Human Resources	\$8,754	\$2,853	\$2,902		\$2,999
Risk Management	\$1,182	\$385	\$392		\$405
Wellness Program	\$7,879	\$2,568	\$2,612		\$2,699
Public Works Administration	\$40,445	\$13,183	\$13,408		\$13,854
Vehicle & Equipment Maintenance	\$63,703	\$296	\$31,223		\$32,184
Engineering Development Review	\$5,579	\$1,823	\$1,850		\$1,906
CIP Project Engineering	\$35,498	\$11,599	\$11,768		\$12,131
Transportation Engineering	\$906	\$296	\$300		\$310
Hazard Prevention	\$15,603				\$15,603
Cultural Activities	\$997	\$326	\$330		\$341
Economic Development	\$906	\$296	\$300		\$310
Community Development Admin	\$32,599	\$10,651	\$10,808		\$11,140
Development Review	\$7,426	\$2,426	\$2,462		\$2,538
Traffic Signals & Lights	\$3,962		\$1,951		\$2,011
Long Range Planning	\$7,426	\$2,426	\$2,462		\$2,538
Building and Safety	\$20,647	\$6,746	\$6,845		\$7,056
Landscape & Park Maintenance	\$24,744	\$2,308	\$11,048		\$11,388
Tree Maintenance	\$4,134	\$355	\$1,861		\$1,918
Streets & Sidewalk Maintenance	\$44,425	\$2,663	\$20,564		\$21,198
Recreation Administration	\$6,338	\$2,071	\$2,101		\$2,166
Facilities - Parks and Recreation	\$352,136	\$115,057	\$116,742		\$120,337
Recreational Sports	\$6,338	\$2,071	\$2,101		\$2,166
Youth Services	\$6,338	\$2,071	\$2,101		\$2,166
Community Services	\$6,338	\$2,071	\$2,101		\$2,166
Ranger Program	\$6,338	\$2,071	\$2,101		\$2,166
Aquatics & Sinsheimer Park	\$50,530		\$24,882		\$25,648
Police Administration	\$17,176				\$17,176
Patrol	\$17,176				\$17,176
Investigations	\$17,176				\$17,176
Police Support Services	\$34,345				\$34,345
Neighborhood Services	\$17,176				\$17,176
Traffic Safety	\$17,176				\$17,176



**Building Maintenance  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>Janitorial</u>	<u>Utilities</u>	<u>Parking</u>	<u>Maintenance</u>
Fire Administration	\$28,255	\$12,652			\$15,603
Emergency Response	\$15,603				\$15,603
Training Services	\$15,603				\$15,603
Technical Services	\$15,603				\$15,603
Disaster Preparedness	\$15,603				\$15,603
FD290 Tourism Bid Fund	\$742	\$243	\$248		\$251
FD500 Water Fund	\$40,146	\$6,968	\$13,435		\$19,743
FD510 Parking Fund	\$22,666			\$22,666	
FD520 Sewer Fund	\$40,146	\$6,968	\$13,435		\$19,743
FD530 Transit Fund	\$1,087	\$355	\$360		\$372
All Other	\$6,338	\$2,071	\$2,101		\$2,166
Total	<u>\$1,190,426</u>	<u>\$250,823</u>	<u>\$340,344</u>	<u>\$22,666</u>	<u>\$576,593</u>

**SCHEDULE 18.01**

**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 safe, efficient, and reliable vehicles and equipment. 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** – These costs are associated in vehicle & equipment maintenance. Costs are allocated based on the assigned value of vehicles by fund/department/division. Fire and Fund 530, Transit are excluded from this allocation.

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>
	\$1,094,750			\$1,094,750
Allocated additions:				
10000000 - Building Use Charge	\$12,025		\$12,025	
10010100 - City Administration	\$12,137	\$1,653	\$13,790	
10010200 - City Council	\$2,374	\$909	\$3,283	
10015100 - City Attorney	\$8,923	\$942	\$9,865	
10020100 - Administration & Records	\$876	\$192	\$1,068	
10025120 - Revenue Management	\$2,961	\$321	\$3,282	
10025140 - Accounting	\$14,193	\$1,957	\$16,150	
10025300 - Network Services	\$10,832	\$607	\$11,439	
10026100 - Support Services	\$1,344	\$9	\$1,353	
10030100 - Human Resources	\$6,662	\$323	\$6,985	
10030200 - Risk Management	\$21,239	\$115	\$21,354	
10030300 - Wellness Program	\$129	\$79	\$208	
10050100 - Public Works Administration	\$31,664	\$1,438	\$33,102	
10050230 - Building Maintenance	\$61,653	\$2,050	\$63,703	
Total allocated additions:	<u>\$187,012</u>	<u>\$10,595</u>	<u>\$197,607</u>	<u>\$197,607</u>
Total to be allocated	<u><u>\$1,281,762</u></u>	<u><u>\$10,595</u></u>		<u><u>\$1,292,357</u></u>

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

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Fleet</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$251,075		\$251,075
FRINGE BENEFITS	\$109,620		\$109,620
<b><u>Other Expense and Cost</u></b>			
SERVICE & SUPPLIES	\$734,055		\$734,055
Departmental Expenditures	\$1,094,750		\$1,094,750
Additions: 1st			
Other	\$187,012	\$187,012	
Functional Cost	\$1,281,762	\$187,012	\$1,094,750
Reallocate Admin		(\$187,012)	\$187,012
Allocable Costs	\$1,281,762		\$1,281,762
<b>1st Allocation</b>	<b>\$1,281,762</b>		<b>\$1,281,762</b>
Additions: 2nd			
Other	\$10,595	\$10,595	
Functional Cost	\$10,595	\$10,595	
Reallocate Admin		(\$10,595)	\$10,595
Allocable Costs	\$10,595		\$10,595
<b>2nd Allocation</b>	<b>\$10,595</b>		<b>\$10,595</b>
<b>Total allocated</b>	<b>\$1,292,357</b>		<b>\$1,292,357</b>

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

<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>
Natural Resources Protection	14,878	0.118 %	\$1,509		\$1,509		\$1,509
Building and Safety	141,865	1.122 %	\$14,386		\$14,386	\$122	\$14,508
Network Services	70,800	0.560 %	\$7,180		\$7,180		\$7,180
Landscape & Park Maintenance	960,994	7.603 %	\$97,454		\$97,454	\$825	\$98,279
Swim Center Maintenance	26,333	0.208 %	\$2,670		\$2,670	\$23	\$2,693
Tree Maintenance	215,950	1.709 %	\$21,899		\$21,899	\$185	\$22,084
Building Maintenance	210,010	1.662 %	\$21,297		\$21,297		\$21,297
Streets & Sidewalk Maintenance	2,207,345	17.464 %	\$223,846		\$223,846	\$1,895	\$225,741
Flood Control	381,571	3.019 %	\$38,695		\$38,695	\$328	\$39,023
Traffic Signals & Lights	67,549	0.534 %	\$6,850		\$6,850	\$58	\$6,908
Engineering Development Review	172,439	1.364 %	\$17,487		\$17,487	\$148	\$17,635
CIP Project Engineering	34,661	0.274 %	\$3,515		\$3,515	\$30	\$3,545
Transportation Engineering	8,958	0.071 %	\$908		\$908	\$8	\$916
Recreation Administration	81,790	0.647 %	\$8,294		\$8,294	\$70	\$8,364
Ranger Program	42,693	0.338 %	\$4,329		\$4,329	\$37	\$4,366
Police Administration	56,866	0.450 %	\$5,767		\$5,767	\$49	\$5,816
Patrol	957,584	7.576 %	\$97,108		\$97,108	\$822	\$97,930
Investigations	221,650	1.754 %	\$22,477		\$22,477	\$190	\$22,667
Traffic Safety	135,497	1.072 %	\$13,741		\$13,741	\$116	\$13,857
Emergency Response	3,210,009	25.397 %	\$325,526		\$325,526	\$2,755	\$328,281
Hazard Prevention	120,505	0.953 %	\$12,220		\$12,220	\$103	\$12,323
Training Services	26,500	0.210 %	\$2,687		\$2,687	\$23	\$2,710
FD500 Water Fund	1,134,253	8.974 %	\$115,024		\$115,024	\$974	\$115,998
FD510 Parking Fund	117,426	0.929 %	\$11,908		\$11,908	\$101	\$12,009
FD520 Sewer Fund	1,633,204	12.921 %	\$165,623		\$165,623	\$1,402	\$167,025
Golf Course Oper & Maint	234,617	1.856 %	\$23,792		\$23,792	\$201	\$23,993
FD640 Reservoir Operations	153,485	1.215 %	\$15,570		\$15,570	\$130	\$15,700
<b>Total</b>	<b>12,639,432</b>	<b>100.000 %</b>	<b>\$1,281,762</b>		<b>\$1,281,762</b>	<b>\$10,595</b>	<b>\$1,292,357</b>

(A) Alloc basis: Value of Assigned Vehicles by Department/Division

Source:

Vehicle & Equipment Maintenance  
Departmental Cost  
Allocation Summary

	<b>Total</b>	<b>Fleet</b>
Natural Resources Protection	\$1,509	\$1,509
Network Services	\$7,180	\$7,180
Building Maintenance	\$21,297	\$21,297
Engineering Development Review	\$17,635	\$17,635
CIP Project Engineering	\$3,545	\$3,545
Transportation Engineering	\$916	\$916
Hazard Prevention	\$12,323	\$12,323
Traffic Signals & Lights	\$6,908	\$6,908
Building and Safety	\$14,508	\$14,508
Landscape & Park Maintenance	\$98,279	\$98,279
Swim Center Maintenance	\$2,693	\$2,693
Tree Maintenance	\$22,084	\$22,084
Streets & Sidewalk Maintenance	\$225,741	\$225,741
Flood Control	\$39,023	\$39,023
Recreation Administration	\$8,364	\$8,364
Ranger Program	\$4,366	\$4,366
Golf Course Oper & Maint	\$23,993	\$23,993
Police Administration	\$5,816	\$5,816
Patrol	\$97,930	\$97,930
Investigations	\$22,667	\$22,667
Traffic Safety	\$13,857	\$13,857
Emergency Response	\$328,281	\$328,281
Training Services	\$2,710	\$2,710
FD500 Water Fund	\$115,998	\$115,998
FD510 Parking Fund	\$12,009	\$12,009
FD520 Sewer Fund	\$167,025	\$167,025
FD640 Reservoir Operations	\$15,700	\$15,700
Total	<u>\$1,292,357</u>	<u>\$1,292,357</u>

**SCHEDULE 19.01**

**ENGINEERING DEVELOPMENT REVIEW**

NATURE AND EXTENT OF SERVICE

The Engineering Development Review Department 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 commercial, industrial and residential private development projects for compliance with the Grading Ordinance, Parking & Driveway Standards, site development and drainage designs.

This program is responsible for verifying plan compliance with the Waterway Management Plan Drainage Design Manual for all private development projects. To ensure public safety, this program also grants permission for various uses of public rights-of-way and issues permits accordingly. The program represents the city as Floodplain Manager and prepares regular responses and reports to Federal Emergency Management Agency (FEMA) and the public in this regard. The program reviews development projects for compliance with the Tree Regulations and coordinates with the City Arborist on tree removals, tree plantings, and tree preservation requirements. The program goal is ensure compliance with the City's Engineering Standards, Community Design Guidelines, Floodplain Management Regulations, Waterway Management Plan, and to provide safe, effective, and efficient public works which meet established engineering standards and specifications. This program has four major activities: development review, encroachment permit review and issuance, recordkeeping, and miscellaneous projects.

Costs are allocated as follows:

- **Development Review Services** – These costs are identified but not allocated.
- **Utility Service** – These costs are for services set forth in the budget document for utility service review. These credits are allocated directly to the Water Fund and Sewer Fund for services rendered on behalf of Development Review.

Engineering Development Review  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$407,804			\$407,804
Allocated additions:				
10010100 - City Administration	\$4,521	\$616	\$5,137	
10010200 - City Council	\$884	\$339	\$1,223	
10015100 - City Attorney	\$3,324	\$351	\$3,675	
10020100 - Administration & Records	\$1,801	\$433	\$2,234	
10025120 - Revenue Management	\$1,103	\$119	\$1,222	
10025140 - Accounting	\$3,268	\$448	\$3,716	
10025300 - Network Services	\$23,827	\$1,348	\$25,175	
10026100 - Support Services	\$768	\$5	\$773	
10030100 - Human Resources	\$5,662	\$275	\$5,937	
10030200 - Risk Management	\$18,053	\$98	\$18,151	
10030300 - Wellness Program	\$110	\$67	\$177	
10050100 - Public Works Administration	\$48,654	\$2,211	\$50,865	
10050230 - Building Maintenance	\$5,393	\$186	\$5,579	
10050340 - Vehicle & Equipment Maintenance	\$17,487	\$148	\$17,635	
Total allocated additions:	<u>\$134,855</u>	<u>\$6,644</u>	<u>\$141,499</u>	<u>\$141,499</u>
Total to be allocated	<u><u>\$542,659</u></u>	<u><u>\$6,644</u></u>		<u><u>\$549,303</u></u>



Engineering Development Review  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Development Review Services</u>	<u>City Review Services</u>
<b><u>Wages &amp; Benefits</u></b>				
SALARIES & WAGES	\$281,272		\$281,272	
FRINGE BENEFITS	\$125,300		\$125,300	
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$1,232		\$1,232	
Departmental Expenditures	\$407,804		\$407,804	
Additions: 1st				
Other	\$134,855	\$134,855		
Functional Cost	\$542,659	\$134,855	\$407,804	
Reallocate Admin		(\$134,855)	\$134,855	
Allocable Costs	\$542,659		\$542,659	
Unallocated	(\$542,659)		(\$542,659)	
<b>1st Allocation</b>				
Additions: 2nd				
Other	\$6,644	\$6,644		
Functional Cost	\$6,644	\$6,644		
Reallocate Admin		(\$6,644)	\$6,644	
Allocable Costs	\$6,644		\$6,644	
Unallocated	(\$6,644)		(\$6,644)	
<b>2nd Allocation</b>				
<b>Total allocated</b>				

Engineering Development Review  
Detail allocation of  
City Review 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>
FD500 Water Fund	50	50.000 %		(\$11,500)	(\$11,500)		(\$11,500)
FD520 Sewer Fund	50	50.000 %		(\$11,500)	(\$11,500)		(\$11,500)
Subtotal	<u>100</u>	<u>100.000 %</u>		<u>(\$23,000)</u>	<u>(\$23,000)</u>		<u>(\$23,000)</u>
Direct Billed				\$23,000	\$23,000		\$23,000
Total	<u>100</u>	<u>100.000 %</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

(A) Alloc basis: Salary and Wage Analysis

Source: Melissa Mudget

Engineering Development Review  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Review Services</u>
FD500 Water Fund	(\$11,500)	(\$11,500)
FD520 Sewer Fund	(\$11,500)	(\$11,500)
Subtotal	(\$23,000)	(\$23,000)
Direct Billed	\$23,000	\$23,000
Total		

**SCHEDULE 20.01**

**CIP PROJECT ENGINEERING**

NATURE AND EXTENT OF SERVICE

The CIP Project Engineering Division is responsible for overseeing 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 as follows:

- CIP Project Engineering – These costs are related to time spent on specific capital improvement projects. Costs are allocated based on an estimate of time spent by fund/department/division.

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>
	\$1,526,674			\$1,526,674
Allocated additions:				
10000000 - Building Use Charge	\$37,901		\$37,901	
10010100 - City Administration	\$16,925	\$2,305	\$19,230	
10010200 - City Council	\$3,311	\$1,268	\$4,579	
10015100 - City Attorney	\$12,444	\$1,314	\$13,758	
10020100 - Administration & Records	\$8,023	\$1,930	\$9,953	
10025120 - Revenue Management	\$4,129	\$447	\$4,576	
10025140 - Accounting	\$13,494	\$1,853	\$15,347	
10025300 - Network Services	\$85,205	\$4,795	\$90,000	
10026100 - Support Services	\$3,149	\$22	\$3,171	
10030100 - Human Resources	\$24,482	\$1,187	\$25,669	
10030200 - Risk Management	\$78,054	\$422	\$78,476	
10030300 - Wellness Program	\$475	\$291	\$766	
10050100 - Public Works Administration	\$134,250	\$6,102	\$140,352	
10050230 - Building Maintenance	\$34,317	\$1,181	\$35,498	
10050340 - Vehicle & Equipment Maintenance	\$3,515	\$30	\$3,545	
Total allocated additions:	<u>\$459,674</u>	<u>\$23,147</u>	<u>\$482,821</u>	<u>\$482,821</u>
Total to be allocated	<u><b>\$1,986,348</b></u>	<u><b>\$23,147</b></u>		<u><b>\$2,009,495</b></u>

CIP Project Engineering  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>CIP Project Engineering</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$1,014,492	\$326,058	\$688,434
FRINGE BENEFITS	\$465,428	\$149,589	\$315,839
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$46,754	\$15,027	\$31,727
Departmental Expenditures	\$1,526,674	\$490,674	\$1,036,000
Additions: 1st			
Other	\$459,674	\$459,674	
Functional Cost	\$1,986,348	\$950,348	\$1,036,000
Reallocate Admin		(\$950,348)	\$950,348
Allocable Costs	\$1,986,348		\$1,986,348
<b>1st Allocation</b>	<b>\$1,986,348</b>		<b>\$1,986,348</b>
Additions: 2nd			
Other	\$23,147	\$23,147	
Functional Cost	\$23,147	\$23,147	
Reallocate Admin		(\$23,147)	\$23,147
Allocable Costs	\$23,147		\$23,147
<b>2nd Allocation</b>	<b>\$23,147</b>		<b>\$23,147</b>
<b>Total allocated</b>	<b>\$2,009,495</b>		<b>\$2,009,495</b>

City of San Luis Obispo, CA Central Service Cost Allocation

CIP Project Engineering  
Detail allocation of  
CIP 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	97	1.429 %	\$28,393		\$28,393	\$331	\$28,724
FD405 Trans Impact Fees	1	0.015 %	\$293		\$293	\$3	\$296
FD500 Water Fund	396	5.836 %	\$115,914		\$115,914	\$1,351	\$117,265
FD520 Sewer Fund	1,178	17.359 %	\$344,815		\$344,815	\$4,018	\$348,833
FD400 Capital Engineering	4,691	69.128 %	\$1,373,115		\$1,373,115	\$16,001	\$1,389,116
All Other	423	6.233 %	\$123,818		\$123,818	\$1,443	\$125,261
Total	<u>6,786</u>	<u>100.000 %</u>	<u>\$1,986,348</u>		<u>\$1,986,348</u>	<u>\$23,147</u>	<u>\$2,009,495</u>

(A) Alloc basis: Estimate of Time by Department/Fund (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)

Source:

CIP Project Engineering  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>CIP Project Engineering</u>
FD240 CDBG Fund	\$28,724	\$28,724
FD400 Capital Engineering	\$1,389,116	\$1,389,116
FD405 Trans Impact Fees	\$296	\$296
FD500 Water Fund	\$117,265	\$117,265
FD520 Sewer Fund	\$348,833	\$348,833
All Other	\$125,261	\$125,261
Total	<u>\$2,009,495</u>	<u>\$2,009,495</u>



**SCHEDULE 21.01**

**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:

- **Planning/Engineering** – These costs are related to the time spent on planning and engineering activities. Costs are allocated to department fund/department/division.
- **Transportation** – These costs are related to transportation. Costs are identified but not allocated.

Transportation Engineering  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$436,771			\$436,771
Allocated additions:				
10000000 - Building Use Charge	\$967		\$967	
10010100 - City Administration	\$4,842	\$660	\$5,502	
10010200 - City Council	\$947	\$363	\$1,310	
10015100 - City Attorney	\$3,560	\$376	\$3,936	
10020100 - Administration & Records	\$2,969	\$721	\$3,690	
10025120 - Revenue Management	\$1,181	\$128	\$1,309	
10025140 - Accounting	\$4,155	\$570	\$4,725	
10025300 - Network Services	\$33,441	\$1,892	\$35,333	
10026100 - Support Services	\$956	\$7	\$963	
10030100 - Human Resources	\$7,661	\$372	\$8,033	
10030200 - Risk Management	\$24,425	\$132	\$24,557	
10030300 - Wellness Program	\$149	\$91	\$240	
10050100 - Public Works Administration	\$60,038	\$2,730	\$62,768	
10050230 - Building Maintenance	\$875	\$31	\$906	
10050340 - Vehicle & Equipment Maintenance	\$908	\$8	\$916	
Total allocated additions:	<u>\$147,074</u>	<u>\$8,081</u>	<u>\$155,155</u>	<u>\$155,155</u>
Total to be allocated	<u><b>\$583,845</b></u>	<u><b>\$8,081</b></u>		<u><b>\$591,926</b></u>

Transportation Engineering  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Planning/Engineering</u>	<u>Transportation</u>
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	\$294,697	\$177,946	\$116,751	
FRINGE BENEFITS	\$121,369	\$73,286	\$48,083	
<b>Other Expense and Cost</b>				
ADVERTISING	\$6,317			\$6,317
CONTRACT SERVICES				
COMPUTER SUPPLIES	\$10,282			\$10,282
SERVICES & SUPPLIES	\$4,106	\$2,479	\$1,627	
Departmental Expenditures	\$436,771	\$253,711	\$166,461	\$16,599
Additions: 1st				
Other	\$147,074	\$147,074		
Functional Cost	\$583,845	\$400,785	\$166,461	\$16,599
Reallocate Admin		(\$400,785)	\$364,444	\$36,341
Allocable Costs	\$583,845		\$530,905	\$52,940
Unallocated	(\$52,940)			(\$52,940)
<b>1st Allocation</b>	<b>\$530,905</b>		<b>\$530,905</b>	
Additions: 2nd				
Other	\$8,081	\$8,081		
Functional Cost	\$8,081	\$8,081		
Reallocate Admin		(\$8,081)	\$7,348	\$733
Allocable Costs	\$8,081		\$7,348	\$733
Unallocated	(\$733)			(\$733)
<b>2nd Allocation</b>	<b>\$7,348</b>		<b>\$7,348</b>	
<b>Total allocated</b>	<b>\$538,253</b>		<b>\$538,253</b>	

Transportation Engineering  
Detail allocation of  
Planning/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>
FD510 Parking Fund	158	3.705 %	\$19,672		\$19,672	\$272	\$19,944
FD530 Transit Fund	86	2.017 %	\$10,708		\$10,708	\$148	\$10,856
FD400 Capital Engineering	1,587	37.219 %	\$197,595		\$197,595	\$2,735	\$200,330
FD405 Trans Impact Fees	<u>2,433</u>	<u>57.059 %</u>	<u>\$302,930</u>		<u>\$302,930</u>	<u>\$4,193</u>	<u>\$307,123</u>
Total	4,264	100.000 %	\$530,905		\$530,905	\$7,348	\$538,253

(A) Alloc basis: Estimate of Time by Department/Fund (NOTE: Allocation Units (A) is shown as a whole number, add two decimal places)

Source:

Transportation Engineering  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Planning/Engineering</u>
FD400 Capital Engineering	\$200,330	\$200,330
FD405 Trans Impact Fees	\$307,123	\$307,123
FD510 Parking Fund	\$19,944	\$19,944
FD530 Transit Fund	\$10,856	\$10,856
Total	<u>\$538,253</u>	<u>\$538,253</u>

**SCHEDULE 22.01**

**HAZARD PREVENTION**

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** - These costs are for services set forth in the budget document for fire hydrant inspection. These costs are allocated directly to the Water Fund.

**Hazard Prevention  
Costs to be allocated**

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$575,501			\$575,501
Allocated additions:				
10010100 - City Administration	\$6,380	\$869	\$7,249	
10010200 - City Council	\$1,248	\$478	\$1,726	
10015100 - City Attorney	\$4,691	\$495	\$5,186	
10020100 - Administration & Records	\$1,066	\$229	\$1,295	
10025120 - Revenue Management	\$1,557	\$169	\$1,726	
10025140 - Accounting	\$5,155	\$708	\$5,863	
10025300 - Network Services	\$18,917	\$1,043	\$19,960	
10026100 - Support Services	\$1,167	\$8	\$1,175	
10030100 - Human Resources	\$8,993	\$436	\$9,429	
10030200 - Risk Management	\$28,673	\$155	\$28,828	
10030300 - Wellness Program	\$174	\$107	\$281	
10050230 - Building Maintenance	\$15,119	\$484	\$15,603	
10050340 - Vehicle & Equipment Maintenance	\$12,220	\$103	\$12,323	
Total allocated additions:	<u>\$105,360</u>	<u>\$5,284</u>	<u>\$110,644</u>	<u>\$110,644</u>
Total to be allocated	<u><b>\$680,861</b></u>	<u><b>\$5,284</b></u>	:	<u><b>\$686,145</b></u>

Hazard Prevention  
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><u>Wages &amp; Benefits</u></b>				
SALARIES & WAGES	\$383,888		\$383,888	
FRINGE BENEFITS	\$162,633		\$162,633	
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$28,980		\$28,980	
Departmental Expenditures	\$575,501		\$575,501	
Additions: 1st				
Other	\$105,360	\$105,360		
Functional Cost	\$680,861	\$105,360	\$575,501	
Reallocate Admin		(\$105,360)	\$105,360	
Allocable Costs	\$680,861		\$680,861	
Unallocated	(\$680,861)		(\$680,861)	
<b>1st Allocation</b>				
Additions: 2nd				
Other	\$5,284	\$5,284		
Functional Cost	\$5,284	\$5,284		
Reallocate Admin		(\$5,284)	\$5,284	
Allocable Costs	\$5,284		\$5,284	
Unallocated	(\$5,284)		(\$5,284)	
<b>2nd Allocation</b>				
<b>Total allocated</b>				



Hazard Prevention  
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 %		\$8,400	\$8,400		\$8,400
Subtotal	1	100.000 %		\$8,400	\$8,400		\$8,400
Direct Billed				(\$8,400)	(\$8,400)		(\$8,400)
Total	<u>1</u>	<u>100.000 %</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

(A) Alloc basis: Fixed amount per the budget document

Source: Accounting

Hazard Prevention  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Fire Hydrant</u>
FD500 Water Fund	\$8,400	\$8,400
Subtotal	\$8,400	\$8,400
Direct Billed	(\$8,400)	(\$8,400)
Total		