

CITY OF SAN LUIS OBISPO, CA

CENTRAL SERVICE
COST ALLOCATION PLAN

Fiscal Year 2013
Prepared May 14, 2014

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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, 2013. Statistics used to allocate costs were taken from FY 2013 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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City of San Luis Obispo, CA Central Service Cost Allocation

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 & 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	\$3,271	\$2,863	\$5,424	\$2,980	\$6,283	\$268	\$6,147	\$5,497	\$11,147
City Council	\$734	\$642	\$1,217	\$669	\$1,410	\$60	\$1,379	\$1,234	\$2,501
Natural Resources Protection									
City Attorney	\$2,328	\$2,037	\$3,859	\$2,120	\$4,470	\$191	\$4,374	\$3,911	\$7,931
Administration & Records		\$4,367	\$2,183		\$18,556	\$10,685	\$5,627	\$142	\$5,556
Finance	\$2,656	\$3,129	\$5,544	\$2,881	\$8,887	\$389	\$6,646	\$6,169	\$10,894
Network Services		\$5,072	\$417		\$20,684		\$18,290	\$13,826	\$20,505
Geographic Information Services					\$100,103				
Support Services	\$283	\$344	\$515	\$258	\$946	\$23	\$824	\$621	\$1,182
Human Resources		\$1,969	\$984		\$8,330		\$6,058	\$3,030	\$4,544
Risk Management		\$7,615	\$3,808		\$32,216		\$23,430	\$11,716	\$17,572
Wellness Program		\$75	\$38		\$320		\$232	\$117	\$175
Public Works Administration							\$109,021	\$32,698	\$53,939
Building Maintenance	\$1,070	\$973			\$35,035		\$7,980	\$4,017	\$7,980
Vehicle & Equipment Maintenace								\$7,516	
CIP Project Engineering									
Transportation Engineering							\$160,004		\$124,671
Engineering Development Review									
Hazard Prevention									
Subtotal	<u>\$10,342</u>	<u>\$29,723</u>	<u>\$23,989</u>	<u>\$8,908</u>	<u>\$237,240</u>	<u>\$11,616</u>	<u>\$357,941</u>	<u>\$90,494</u>	<u>\$276,525</u>
Proposed Costs	\$10,342	\$29,723	\$23,989	\$8,908	\$237,240	\$11,616	\$357,941	\$90,494	\$276,525

Allocated Costs by Department

Central Service Departments	<u>Building & 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 & Rec</u>	<u>Recreational Sports</u>
Building Use Charge	\$22,044	\$2,569				\$2,569			
City Administration	\$13,399	\$25,556	\$4,814	\$4,562	\$13,364	\$8,098	\$7,704	\$2,351	\$3,393
City Council	\$3,008	\$5,735	\$1,080	\$1,024	\$2,999	\$1,817	\$1,729	\$528	\$762
Natural Resources Protection									
City Attorney	\$9,533	\$18,183	\$3,425	\$3,246	\$9,508	\$5,762	\$5,481	\$1,673	\$2,414
Administration & Records	\$5,040	\$2,172	\$1,175	\$1,381	\$7,127	\$459	\$3,632	\$349	\$1,324
Finance	\$15,618	\$29,552	\$6,168	\$5,723	\$18,289	\$9,976	\$9,781	\$8,806	\$5,339
Network Services	\$66,894	\$40,315	\$6,823	\$11,873	\$23,940	\$6,292	\$22,395	\$24,357	\$9,989
Geographic Information Services						\$22,704	\$17,374		
Support Services	\$15,088	\$3,344	\$526	\$716	\$1,891	\$1,173	\$1,106	\$563	\$558
Human Resources	\$16,282	\$23,476	\$2,271	\$6,664	\$15,221	\$9,769	\$9,088	\$7,421	\$5,453
Risk Management	\$62,967	\$90,791	\$8,786	\$25,773	\$58,867	\$37,781	\$35,145	\$28,702	\$21,088
Wellness Program	\$625	\$901	\$87	\$256	\$584	\$375	\$349	\$285	\$210
Public Works Administration		\$158,827	\$27,194	\$32,394	\$90,368	\$50,830			
Building Maintenance	\$22,189	\$25,514		\$4,257	\$45,535		\$6,812	\$378,443	\$6,812
Vehicle & Equipment Mainteneace	\$15,784	\$98,944	\$2,930	\$26,402	\$146,740		\$4,828	\$4,273	
CIP Project Engineering									
Transportation Engineering									
Engineering Development Review									
Hazard Prevention									
Subtotal	<u>\$268,471</u>	<u>\$525,879</u>	<u>\$65,279</u>	<u>\$124,271</u>	<u>\$434,433</u>	<u>\$157,605</u>	<u>\$125,424</u>	<u>\$457,751</u>	<u>\$57,342</u>
Proposed Costs	\$268,471	\$525,879	\$65,279	\$124,271	\$434,433	\$157,605	\$125,424	\$457,751	\$57,342

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	\$10,221	\$2,350	\$2,802	\$3,716	\$6,155	\$15,353	\$84,964	\$27,763	\$27,670
City Council	\$2,293	\$528	\$629	\$834	\$1,382	\$3,446	\$19,068	\$6,231	\$6,210
Natural Resources Protection									
City Attorney	\$7,272	\$1,672	\$1,993	\$2,644	\$4,379	\$10,923	\$60,450	\$19,754	\$19,687
Administration & Records	\$2,087	\$242	\$271	\$552	\$442	\$4,666	\$3,846	\$2,065	\$3,419
Finance	\$21,305	\$5,216	\$4,375	\$6,185	\$10,409	\$18,490	\$84,219	\$28,318	\$30,102
Network Services	\$30,259	\$4,526	\$11,320	\$14,941	\$23,269	\$75,943	\$204,674	\$68,964	\$248,624
Geographic Information Services						\$39,159			
Support Services	\$3,034	\$453	\$521	\$891	\$987	\$1,729	\$10,198	\$3,424	\$3,710
Human Resources	\$44,377	\$5,149	\$5,755	\$11,738	\$9,390	\$8,330	\$59,068	\$21,204	\$27,263
Risk Management	\$171,623	\$19,915	\$22,258	\$45,394	\$36,315	\$32,216	\$228,439	\$82,005	\$105,434
Wellness Program	\$1,704	\$197	\$221	\$450	\$360	\$320	\$2,268	\$814	\$1,047
Public Works Administration									
Building Maintenance	\$6,812	\$6,812	\$6,812	\$51,226		\$16,439	\$16,439	\$16,439	\$32,878
Vehicle & Equipment Maintenace			\$3,768		\$27,537	\$23,144	\$95,313	\$24,661	
CIP Project Engineering									
Transportation Engineering									
Engineering Development Review									
Hazard Prevention									
Subtotal	<u>\$300,987</u>	<u>\$47,060</u>	<u>\$60,725</u>	<u>\$138,571</u>	<u>\$120,625</u>	<u>\$250,158</u>	<u>\$868,946</u>	<u>\$301,642</u>	<u>\$506,044</u>
Proposed Costs	\$300,987	\$47,060	\$60,725	\$138,571	\$120,625	\$250,158	\$868,946	\$301,642	\$506,044

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	\$2,080	\$10,099	\$8,987	\$96,331	\$1,428	\$276	\$186	\$2,453	\$3,188
City Council	\$466	\$2,268	\$2,017	\$21,620	\$321	\$62	\$42	\$550	\$716
Natural Resources Protection									
City Attorney	\$1,479	\$7,191	\$6,393	\$68,539	\$1,016	\$195	\$132	\$1,745	\$2,269
Administration & Records	\$2,436	\$3,564	\$5,627	\$4,059		\$1,068			\$71
Finance	\$3,510	\$10,614	\$9,621	\$97,808	\$2,127	\$1,123	\$466	\$2,268	\$3,096
Network Services	\$18,830	\$41,960	\$66,694	\$179,126					
Geographic Information Services			\$66,092						
Support Services	\$488	\$1,240	\$1,070	\$11,400	\$124	\$24	\$16	\$211	\$348
Human Resources	\$6,361	\$7,573	\$6,058	\$63,612					\$1,514
Risk Management	\$24,602	\$29,288	\$23,430	\$246,012					\$5,858
Wellness Program	\$245	\$291	\$232	\$2,442					\$58
Public Works Administration									
Building Maintenance	\$16,439	\$16,439	\$30,120	\$14,934	\$14,934	\$14,934	\$14,934		
Vehicle & Equipment Maintenace		\$15,076		\$360,145	\$2,948				
CIP Project Engineering									\$17,837
Transportation Engineering									
Engineering Development Review									
Hazard Prevention									
Subtotal	<u>\$76,936</u>	<u>\$145,603</u>	<u>\$226,341</u>	<u>\$1,166,028</u>	<u>\$22,898</u>	<u>\$17,682</u>	<u>\$15,776</u>	<u>\$7,227</u>	<u>\$34,955</u>
Proposed Costs	\$76,936	\$145,603	\$226,341	\$1,166,028	\$22,898	\$17,682	\$15,776	\$7,227	\$34,955

City of San Luis Obispo, CA Central Service Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>FD290 Tourism Bid</u>	<u>FD400 Cap Eng</u>	<u>FD500 Water</u>	<u>FD510 Parking</u>	<u>FD520 Sewer</u>	<u>FD530 Transit</u>	<u>FD625 Jack House</u>	<u>FD640 Reservoir</u>	<u>FD650 Narcotics Task Force</u>
Building Use Charge			\$886		\$1,203	\$1,160			
City Administration	\$12,109		\$73,788	\$21,744	\$68,417	\$32,309	\$16	\$9,906	\$2,101
City Council	\$2,718		\$16,560	\$4,880	\$15,354	\$7,251	\$4	\$2,223	\$472
Natural Resources Protection			\$9,300		\$16,600				
City Attorney	\$8,616		\$52,500	\$15,470	\$48,678	\$22,987	\$11	\$7,047	\$1,495
Administration & Records	\$61		\$18,075	\$2,528	\$9,584	\$2,302		\$256	
Finance	\$12,060		\$299,587	\$101,995	\$297,575	\$39,310	\$281	\$11,069	\$2,794
Network Services	\$1,789		\$193,680	\$45,254	\$221,796	\$52,296	\$351	\$23,151	
Geographic Information Services			\$125,291		\$98,357				
Support Services	\$1,110		\$8,480	\$3,382	\$8,076	\$2,959	\$1	\$1,119	\$181
Human Resources	\$1,288		\$43,544	\$31,048	\$44,755	\$3,514		\$5,453	
Risk Management	\$4,968		\$168,400	\$120,077	\$173,087	\$13,589		\$21,088	
Wellness Program	\$48		\$1,672	\$1,192	\$1,718	\$135		\$210	
Public Works Administration				\$189,394		\$111,204			
Building Maintenance	\$794		\$41,666	\$21,781	\$41,666	\$1,168			
Vehicle & Equipment Maintenance			\$117,234	\$13,065	\$183,535			\$16,707	
CIP Project Engineering		\$738,201	\$45,000		\$45,350				
Transportation Engineering		\$193,188		\$32,415		\$8,603			
Engineering Development Review			(\$11,500)		(\$11,500)				
Hazard Prevention			\$8,400						
Subtotal	<u>\$45,561</u>	<u>\$931,389</u>	<u>\$1,212,563</u>	<u>\$604,225</u>	<u>\$1,264,251</u>	<u>\$298,787</u>	<u>\$664</u>	<u>\$98,229</u>	<u>\$7,043</u>
Proposed Costs	\$45,561	\$931,389	\$1,212,563	\$604,225	\$1,264,251	\$298,787	\$664	\$98,229	\$7,043

Allocated Costs by Department

Central Service Departments	<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>	<u>Total</u>
Building Use Charge			\$11,226	\$58,151			\$58,151
City Administration	\$55	\$59		\$653,647			\$653,647
City Council	\$12	\$13		\$146,698			\$146,698
Natural Resources Protection				\$25,900	(\$25,900)	\$320,934	\$320,934
City Attorney	\$39	\$42		\$465,064			\$465,064
Administration & Records				\$136,996		\$266,608	\$403,604
Finance	\$297	\$364	\$322,365	\$1,583,396			\$1,583,396
Network Services				\$1,819,119			\$1,819,119
Geographic Information Services				\$469,080			\$469,080
Support Services	\$5	\$5		\$95,147			\$95,147
Human Resources				\$527,554			\$527,554
Risk Management				\$2,040,255			\$2,040,255
Wellness Program				\$20,253			\$20,253
Public Works Administration				\$855,869			\$855,869
Building Maintenance			\$6,812	\$937,095			\$937,095
Vehicle & Equipment Maintenance			\$125,021	\$1,315,571			\$1,315,571
CIP Project Engineering			\$1,036,888	\$1,883,276		\$311,236	\$2,194,512
Transportation Engineering				\$518,881		\$130,884	\$649,765
Engineering Development Review				(\$23,000)	\$23,000	\$537,560	\$537,560
Hazard Prevention				\$8,400	(\$8,400)	\$696,684	\$696,684
Subtotal	<u>\$408</u>	<u>\$483</u>	<u>\$1,502,312</u>	<u>\$13,537,352</u>	<u>(\$11,300)</u>	<u>\$2,263,906</u>	<u>\$15,789,958</u>
Proposed Costs	\$408	\$483	\$1,502,312	\$13,537,352	(\$11,300)	\$2,263,906	\$15,789,958

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Use Charge		\$241,197	
City Administration	\$688,740		
City Council	\$117,969		
Natural Resources Protection	\$281,441		
City Attorney	\$915,135	(\$406,099)	
Administration & Records	\$434,109		
Finance	\$1,576,055		
Network Services	\$2,102,015		
Geographic Information Services	\$446,481		
Support Services	\$118,426		
Human Resources	\$568,247		
Risk Management	\$2,434,619		
Wellness Program	\$13,854		
Public Works Administration	\$825,376		
Building Maintenance	\$1,018,467		
Vehicle & Equipment Maintenece	\$1,178,954		
CIP Project Engineering	\$1,731,021		
Transportation Engineering	\$506,283		
Engineering Development Review	\$414,442		
Hazard Prevention	\$583,226		
Cultural Activities			\$10,342
Economic Development			\$29,723
Community Promotion			\$23,989
Human Relations			\$8,908
Community Development Admin			\$237,240
Commissions & Committees			\$11,616
Development Review			\$357,941
Traffic Signals & Lights			\$90,494
Long Range Planning			\$276,525
Building and Safety			\$268,471
Landscape & Park Maintenance			\$525,879
Swim Center Maintenance			\$65,279
Tree Maintenance			\$124,271
Streets & Sidewalk Maintenance			\$434,433
Flood Control			\$157,605
Recreation Administration			\$125,424
Facilities - Parks and Recreation			\$457,751
Recreational Sports			\$57,342
Youth Services			\$300,987
Community Services			\$47,060
Ranger Program			\$60,725
Aquatics & Sinsheimer Park			\$138,571

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Golf Course Oper & Maint			\$120,625
Police Administration			\$250,158
Patrol			\$868,946
Investigations			\$301,642
Police Support Services			\$506,044
Neighborhood Services			\$76,936
Traffic Safety			\$145,603
Fire Administration			\$226,341
Emergency Response			\$1,166,028
Training Services			\$22,898
Technical Services			\$17,682
Disaster Preparedness			\$15,776
FD210 Downtown Bid Fund			\$7,227
FD240 CDBG Fund			\$34,955
FD290 Tourism Bid Fund			\$45,561
FD400 Capital Engineering			\$931,389
FD500 Water Fund			\$1,212,563
FD510 Parking Fund			\$604,225
FD520 Sewer Fund			\$1,264,251
FD530 Transit Fund			\$298,787
FD625 Jack House Fund			\$664
FD640 Reservoir Operations			\$98,229
FD650 Narcotics Task Force Fund			\$7,043
FD653 Hazardous Mat Task Force Fund			\$408
FD655 Bomb Task Force Fund			\$483
All Other			\$1,502,312
Unallocated			\$2,263,906
Direct Billed			(\$11,300)
Total	<u>\$15,954,860</u>	<u>(\$164,902)</u>	<u>\$15,789,958</u>

Detail of Allocated Costs

Departments	<u>Building Use</u>	<u>City Admin</u>	<u>City Council</u>	<u>Nat Res</u>	<u>City Attorney</u>	<u>Admin. &</u>	<u>Finance</u>	<u>Network</u>	<u>GIS</u>
Schedule:	<u>Chrg</u>			<u>Protection</u>		<u>Records</u>		<u>Services</u>	
	1.007	2.005	3.005	4.005	5.005	6.006	7.012	8.017	9.005
Building Use Charge	(\$241,197)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Administration	\$5,973	(\$833,222)	\$1,303	\$0	\$5,104	\$46,710	\$7,840	\$14,394	\$27,879
City Council	\$15,933	\$1,388	(\$187,990)	\$0	\$874	\$0	\$2,064	\$26,070	\$0
Natural Resources Protection	\$1,363	\$3,310	\$743	(\$320,934)	\$2,086	\$3,502	\$3,896	\$5,938	\$0
City Attorney	\$3,502	\$10,764	\$2,416	\$0	(\$589,891)	\$10,326	\$10,046	\$9,931	\$5,695
Administration & Records	\$5,769	\$5,107	\$1,146	\$0	\$3,633	(\$530,363)	\$6,283	\$41,435	\$0
Finance	\$22,524	\$18,539	\$4,161	\$0	\$13,190	\$11,597	(\$1,842,525)	\$67,380	\$0
Network Services	\$15,818	\$24,726	\$5,549	\$0	\$17,592	\$2,611	\$72,012	(\$2,328,269)	\$5,695
Geographic Information Services	\$0	\$5,252	\$1,178	\$0	\$3,737	\$214	\$27,285	\$67,344	(\$584,553)
Support Services	\$0	\$1,393	\$313	\$0	\$992	\$0	\$2,400	\$0	\$0
Human Resources	\$6,368	\$6,684	\$1,500	\$0	\$4,756	\$13,057	\$7,922	\$12,294	\$0
Risk Management	\$860	\$28,639	\$6,427	\$0	\$20,376	\$3,326	\$25,403	\$8,855	\$0
Wellness Program	\$0	\$163	\$36	\$0	\$116	\$0	\$289	\$1,471	\$0
Public Works Administration	\$44,669	\$9,709	\$2,179	\$0	\$6,908	\$13,435	\$12,105	\$48,417	\$76,204
Building Maintenance	\$9,374	\$11,981	\$2,688	\$0	\$8,523	\$356	\$14,763	\$38,006	\$0
Vehicle & Equipment Mainteneace	\$12,025	\$13,868	\$3,112	\$0	\$9,867	\$2,493	\$23,358	\$15,447	\$0
CIP Project Engineering	\$37,901	\$20,362	\$4,570	\$0	\$14,487	\$2,115	\$22,740	\$88,913	\$0
Transportation Engineering	\$967	\$5,955	\$1,337	\$0	\$4,237	\$6,781	\$7,253	\$26,084	\$0
Engineering Development Review	\$0	\$4,875	\$1,094	\$0	\$3,468	\$8,787	\$5,351	\$15,640	\$0
Hazard Prevention	\$0	\$6,860	\$1,540	\$0	\$4,881	\$1,449	\$8,119	\$21,531	\$0
Cultural Activities	\$0	\$3,271	\$734	\$0	\$2,328	\$0	\$2,656	\$0	\$0
Economic Development	\$637	\$2,863	\$642	\$0	\$2,037	\$4,367	\$3,129	\$5,072	\$0
Community Promotion	\$0	\$5,424	\$1,217	\$0	\$3,859	\$2,183	\$5,544	\$417	\$0
Human Relations	\$0	\$2,980	\$669	\$0	\$2,120	\$0	\$2,881	\$0	\$0
Community Development Admin	\$0	\$6,283	\$1,410	\$0	\$4,470	\$18,556	\$8,887	\$20,684	\$100,103
Commissions & Committees	\$0	\$268	\$60	\$0	\$191	\$10,685	\$389	\$0	\$0
Development Review	\$7,929	\$6,147	\$1,379	\$0	\$4,374	\$5,627	\$6,646	\$18,290	\$0
Traffic Signals & Lights	\$0	\$5,497	\$1,234	\$0	\$3,911	\$142	\$6,169	\$13,826	\$0
Long Range Planning	\$7,928	\$11,147	\$2,501	\$0	\$7,931	\$5,556	\$10,894	\$20,505	\$0
Building and Safety	\$22,044	\$13,399	\$3,008	\$0	\$9,533	\$5,040	\$15,618	\$66,894	\$0
Landscape & Park Maintenance	\$2,569	\$25,556	\$5,735	\$0	\$18,183	\$2,172	\$29,552	\$40,315	\$0
Swim Center Maintenance	\$0	\$4,814	\$1,080	\$0	\$3,425	\$1,175	\$6,168	\$6,823	\$0
Tree Maintenance	\$0	\$4,562	\$1,024	\$0	\$3,246	\$1,381	\$5,723	\$11,873	\$0
Streets & Sidewalk Maintenance	\$0	\$13,364	\$2,999	\$0	\$9,508	\$7,127	\$18,289	\$23,940	\$0
Flood Control	\$2,569	\$8,098	\$1,817	\$0	\$5,762	\$459	\$9,976	\$6,292	\$22,704
Recreation Administration	\$0	\$7,704	\$1,729	\$0	\$5,481	\$3,632	\$9,781	\$22,395	\$17,374
Facilities - Parks and Recreation	\$0	\$2,351	\$528	\$0	\$1,673	\$349	\$8,806	\$24,357	\$0
Recreational Sports	\$0	\$3,393	\$762	\$0	\$2,414	\$1,324	\$5,339	\$9,989	\$0
Youth Services	\$0	\$10,221	\$2,293	\$0	\$7,272	\$2,087	\$21,305	\$30,259	\$0
Community Services	\$0	\$2,350	\$528	\$0	\$1,672	\$242	\$5,216	\$4,526	\$0
Ranger Program	\$0	\$2,802	\$629	\$0	\$1,993	\$271	\$4,375	\$11,320	\$0

Detail of Allocated Costs

Departments	<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>	<u>CIP Project Eng</u>	<u>Trans Engineering</u>
Schedule:	10.007	11.005	12.006	13.005	14.012	15.008	16.005	17.005	18.005
Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Administration	\$950	\$4,992	\$20,373	\$127	\$0	\$8,837	\$0	\$0	\$0
City Council	\$119	\$0	\$0	\$0	\$0	\$23,573	\$0	\$0	\$0
Natural Resources Protection	\$430	\$2,853	\$11,642	\$73	\$0	\$2,016	\$1,641	\$0	\$0
City Attorney	\$1,142	\$4,279	\$17,463	\$109	\$0	\$5,182	\$0	\$0	\$0
Administration & Records	\$675	\$4,636	\$18,917	\$118	\$0	\$8,535	\$0	\$0	\$0
Finance	\$2,524	\$18,257	\$74,508	\$465	\$0	\$33,325	\$0	\$0	\$0
Network Services	\$2,606	\$9,485	\$38,709	\$241	\$0	\$23,403	\$7,807	\$0	\$0
Geographic Information Services	\$669	\$4,279	\$17,463	\$109	\$0	\$10,542	\$0	\$0	\$0
Support Services	(\$123,524)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Human Resources	\$820	(\$650,398)	\$19,209	\$120	\$0	\$9,421	\$0	\$0	\$0
Risk Management	\$2,597	\$2,575	(\$2,535,011)	\$62	\$0	\$1,272	\$0	\$0	\$0
Wellness Program	\$14	\$0	\$0	(\$24,423)	\$0	\$8,480	\$0	\$0	\$0
Public Works Administration	\$2,973	\$13,025	\$50,373	\$500	(\$1,149,402)	\$43,529	\$0	\$0	\$0
Building Maintenance	\$5,908	\$7,573	\$29,288	\$291	\$71,472	(\$1,239,896)	\$21,206	\$0	\$0
Vehicle & Equipment Maintenance	\$1,565	\$7,573	\$29,288	\$291	\$19,435	\$64,634	(\$1,381,910)	\$0	\$0
CIP Project Engineering	\$2,838	\$22,264	\$86,105	\$855	\$118,335	\$38,150	\$3,856	(\$2,194,512)	\$0
Transportation Engineering	\$896	\$7,876	\$30,458	\$303	\$49,365	\$973	\$997	\$0	(\$649,765)
Engineering Development Review	\$667	\$5,074	\$19,622	\$195	\$34,926	\$5,995	\$17,424	\$0	\$0
Hazard Prevention	\$984	\$8,103	\$31,338	\$311	\$0	\$14,934	\$13,408	\$0	\$0
Cultural Activities	\$283	\$0	\$0	\$0	\$0	\$1,070	\$0	\$0	\$0
Economic Development	\$344	\$1,969	\$7,615	\$75	\$0	\$973	\$0	\$0	\$0
Community Promotion	\$515	\$984	\$3,808	\$38	\$0	\$0	\$0	\$0	\$0
Human Relations	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Development Admin	\$946	\$8,330	\$32,216	\$320	\$0	\$35,035	\$0	\$0	\$0
Commissions & Committees	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Development Review	\$824	\$6,058	\$23,430	\$232	\$109,021	\$7,980	\$0	\$0	\$160,004
Traffic Signals & Lights	\$621	\$3,030	\$11,716	\$117	\$32,698	\$4,017	\$7,516	\$0	\$0
Long Range Planning	\$1,182	\$4,544	\$17,572	\$175	\$53,939	\$7,980	\$0	\$0	\$124,671
Building and Safety	\$15,088	\$16,282	\$62,967	\$625	\$0	\$22,189	\$15,784	\$0	\$0
Landscape & Park Maintenance	\$3,344	\$23,476	\$90,791	\$901	\$158,827	\$25,514	\$98,944	\$0	\$0
Swim Center Maintenance	\$526	\$2,271	\$8,786	\$87	\$27,194	\$0	\$2,930	\$0	\$0
Tree Maintenance	\$716	\$6,664	\$25,773	\$256	\$32,394	\$4,257	\$26,402	\$0	\$0
Streets & Sidewalk Maintenance	\$1,891	\$15,221	\$58,867	\$584	\$90,368	\$45,535	\$146,740	\$0	\$0
Flood Control	\$1,173	\$9,769	\$37,781	\$375	\$50,830	\$0	\$0	\$0	\$0
Recreation Administration	\$1,106	\$9,088	\$35,145	\$349	\$0	\$6,812	\$4,828	\$0	\$0
Facilities - Parks and Recreation	\$563	\$7,421	\$28,702	\$285	\$0	\$378,443	\$4,273	\$0	\$0
Recreational Sports	\$558	\$5,453	\$21,088	\$210	\$0	\$6,812	\$0	\$0	\$0
Youth Services	\$3,034	\$44,377	\$171,623	\$1,704	\$0	\$6,812	\$0	\$0	\$0
Community Services	\$453	\$5,149	\$19,915	\$197	\$0	\$6,812	\$0	\$0	\$0
Ranger Program	\$521	\$5,755	\$22,258	\$221	\$0	\$6,812	\$3,768	\$0	\$0

Detail of Allocated Costs

Departments	<u>Eng Dev Review</u>	<u>Hazard Prevention</u>	<u>Total Plan Allocated</u>
Schedule:	19.005	20.005	
Building Use Charge	\$0	\$0	\$0
City Administration	\$0	\$0	\$0
City Council	\$0	\$0	\$0
Natural Resources Protection	\$0	\$0	\$0
City Attorney	\$0	\$0	\$0
Administration & Records	\$0	\$0	\$0
Finance	\$0	\$0	\$0
Network Services	\$0	\$0	\$0
Geographic Information Services	\$0	\$0	\$0
Support Services	\$0	\$0	\$0
Human Resources	\$0	\$0	\$0
Risk Management	\$0	\$0	\$0
Wellness Program	\$0	\$0	\$0
Public Works Administration	\$0	\$0	\$0
Building Maintenance	\$0	\$0	\$0
Vehicle & Equipment Maintenance	\$0	\$0	\$0
CIP Project Engineering	\$0	\$0	\$0
Transportation Engineering	\$0	\$0	\$0
Engineering Development Review	(\$537,560)	\$0	\$0
Hazard Prevention	\$0	(\$696,684)	\$0
Cultural Activities	\$0	\$0	\$10,342
Economic Development	\$0	\$0	\$29,723
Community Promotion	\$0	\$0	\$23,989
Human Relations	\$0	\$0	\$8,908
Community Development Admin	\$0	\$0	\$237,240
Commissions & Committees	\$0	\$0	\$11,616
Development Review	\$0	\$0	\$357,941
Traffic Signals & Lights	\$0	\$0	\$90,494
Long Range Planning	\$0	\$0	\$276,525
Building and Safety	\$0	\$0	\$268,471
Landscape & Park Maintenance	\$0	\$0	\$525,879
Swim Center Maintenance	\$0	\$0	\$65,279
Tree Maintenance	\$0	\$0	\$124,271
Streets & Sidewalk Maintenance	\$0	\$0	\$434,433
Flood Control	\$0	\$0	\$157,605
Recreation Administration	\$0	\$0	\$125,424
Facilities - Parks and Recreation	\$0	\$0	\$457,751
Recreational Sports	\$0	\$0	\$57,342
Youth Services	\$0	\$0	\$300,987
Community Services	\$0	\$0	\$47,060
Ranger Program	\$0	\$0	\$60,725

Detail of Allocated Costs

Departments	<u>Eng Dev Review</u>	<u>Hazard Prevention</u>	<u>Total Plan Allocated</u>
Aquatics & Sinsheimer Park	\$0	\$0	\$138,571
Golf Course Oper & Maint	\$0	\$0	\$120,625
Police Administration	\$0	\$0	\$250,158
Patrol	\$0	\$0	\$868,946
Investigations	\$0	\$0	\$301,642
Police Support Services	\$0	\$0	\$506,044
Neighborhood Services	\$0	\$0	\$76,936
Traffic Safety	\$0	\$0	\$145,603
Fire Administration	\$0	\$0	\$226,341
Emergency Response	\$0	\$0	\$1,166,028
Training Services	\$0	\$0	\$22,898
Technical Services	\$0	\$0	\$17,682
Disaster Preparedness	\$0	\$0	\$15,776
FD210 Downtown Bid Fund	\$0	\$0	\$7,227
FD240 CDBG Fund	\$0	\$0	\$34,955
FD290 Tourism Bid Fund	\$0	\$0	\$45,561
FD400 Capital Engineering	\$0	\$0	\$931,389
FD500 Water Fund	(\$11,500)	\$8,400	\$1,212,563
FD510 Parking Fund	\$0	\$0	\$604,225
FD520 Sewer Fund	(\$11,500)	\$0	\$1,264,251
FD530 Transit Fund	\$0	\$0	\$298,787
FD625 Jack House Fund	\$0	\$0	\$664
FD640 Reservoir Operations	\$0	\$0	\$98,229
FD650 Narcotics Task Force Fund	\$0	\$0	\$7,043
FD653 Hazardous Mat Task Force Fund	\$0	\$0	\$408
FD655 Bomb Task Force Fund	\$0	\$0	\$483
All Other	\$0	\$0	\$1,502,312
Subtotal	(\$560,560)	(\$688,284)	\$13,537,352
Direct Bill	\$23,000	(\$8,400)	(\$11,300)
Unallocated	\$537,560	\$696,684	\$2,263,906
Total	\$0	\$0	\$15,789,958

Summary of allocation basis

Department

10000000 - Building Use Charge

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

10010100 - City Administration

- 2.004 Citywide Administration

10010200 - City Council

- 3.004 City Council

10011250 - Natural Resources Protection

- 4.004 Program Support

10015100 - City Attorney

- 5.004 City Attorney

10020100 - Administration & Records

- 6.004 City Clerk Services
- 6.005 Main Switchboard

10025100 - Finance

- 7.004 IT Supervision
- 7.005 GIS Supervision
- 7.006 Revenue Management
- 7.007 Accounts Payable
- 7.008 Payroll

- 7.009 General Finance
- 7.010 Utility Billing
- 7.011 Cashier

10025300 - Network Services

- 8.004 Network Services & Desktop Support

- 8.005 Tablet & MDC Support
- 8.006 Server Support

- 8.007 Network Support

Basis of allocation

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

Total Expenditures by Department/Division

Total Expenditures by Department/Division

Agreed Upon Amount

Total Expenditures by Department/Division

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

Direct Allocation to Network Services
Direct Allocation to GIS
Percent of Time Spent by Department/Fund
Accounts Payable Transaction Count by Department/Fund
Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
Total Expenditures by Department/Division
Direct Allocation to Water (FD500) & Sewer (FD520)
Direct Allocation to Parking and Transit Funds

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

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

Summary of allocation basis

Department

- 8.008 Radios
- 8.009 Telemetry
- 8.010 Cell Phones
- 8.011 Pagers
- 8.012 Cellular Data Services

- 8.013 Telephones
- 8.014 Cuesta Peak
- 8.015 South Hills
- 8.016 Tassajara

10025450 - Geographic Information Services

- 9.004 GIS

10026100 - Support Services

- 10.004 General Support Services
- 10.005 Postage

- 10.006 Parking

10030100 - Human Resources

- 11.004 Human Resources

10030200 - Risk Management

- 12.004 Risk Management
- 12.005 Workers Comp Premiums

10030300 - Wellness Program

- 13.004 Wellness Program

10050100 - Public Works Administration

- 14.004 Deputy Director
- 14.005 Deputy Director - FTE

- 14.006 Deputy Director/City Engineer
- 14.007 Director
- 14.008 Director - FTE

Basis of allocation

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

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

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

Parking Fee Charged by Department

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

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

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

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

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

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, i.e. 4.30 appears as 430)

Summary of allocation basis

Department

- 14.009 Laundry
- 14.010 Development Review
- 14.011 Long Range Planning

10050230 - Building Maintenance

- 15.004 Janitorial
- 15.005 Utilities
- 15.006 Parking
- 15.007 Maintenance

10050340 - Vehicle & Equipment Maintenance

- 16.004 Fleet

10050410 - CIP Project Engineering

- 17.004 Project Engineering

10050500 - Transportation Engineering

- 18.004 Planning/Engineering

10050400 - Engineering Development Review

- 19.004 City Review Services

10085300 - Hazard Prevention

- 20.004 Fire Hydrant

Basis of allocation

- Actual Expenditures by Department/Fund
- Direct Allocation to Development Review
- Direct Allocation to Long Range Planning

- 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

Number of Project Hours by Fund

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

Salary and Wage Analysis

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:

Building	Fixed Asset Value Through June 30, 2013	Building Use Charge
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>\$241,197</u>	:	:	<u>\$241,197</u>

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

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

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	3,537	24.329 %	\$22,524		\$22,524		\$22,524
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	4.815 %	\$4,458		\$4,458		\$4,458
Total	14,538	100.000 %	\$92,579		\$92,579		\$92,579

(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
Total	<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	\$22,524	\$22,524		
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	
Total	\$241,197	\$92,579	\$129,366	\$19,252

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>
	\$688,740			\$688,740
Allocated additions:				
10000000 - Building Use Charge	\$5,973		\$5,973	
10010200 - City Council		\$1,303	\$1,303	
10015100 - City Attorney		\$5,104	\$5,104	
10020100 - Administration & Records		\$46,710	\$46,710	
10025100 - Finance		\$7,840	\$7,840	
10025300 - Network Services		\$14,394	\$14,394	
10025450 - Geographic Information Services		\$27,879	\$27,879	
10026100 - Support Services		\$950	\$950	
10030100 - Human Resources		\$4,992	\$4,992	
10030200 - Risk Management		\$20,373	\$20,373	
10030300 - Wellness Program		\$127	\$127	
10050230 - Building Maintenance		\$8,837	\$8,837	
Total allocated additions:	<u>\$5,973</u>	<u>\$138,509</u>	<u>\$144,482</u>	<u>\$144,482</u>
Total to be allocated	<u><u>\$694,713</u></u>	<u><u>\$138,509</u></u>		<u><u>\$833,222</u></u>

City Administration
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Citywide Administration</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$476,898		\$476,898
FRINGE BENEFITS	\$173,821		\$173,821
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$38,021		\$38,021
Departmental Expenditures	\$688,740		\$688,740
Additions: 1st			
Other	\$5,973	\$5,973	
Functional Cost	\$694,713	\$5,973	\$688,740
Reallocate Admin		(\$5,973)	\$5,973
Allocable Costs	\$694,713		\$694,713
1st Allocation	\$694,713		\$694,713
Additions: 2nd			
Other	\$138,509	\$138,509	
Functional Cost	\$138,509	\$138,509	
Reallocate Admin		(\$138,509)	\$138,509
Allocable Costs	\$138,509		\$138,509
2nd Allocation	\$138,509		\$138,509
Total allocated	\$833,222		\$833,222

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	117,969	0.167 %	\$1,157		\$1,157	\$231	\$1,388
Cultural Activities	278,076	0.393 %	\$2,727		\$2,727	\$544	\$3,271
Economic Development	243,421	0.344 %	\$2,387		\$2,387	\$476	\$2,863
Natural Resources Protection	281,441	0.397 %	\$2,760		\$2,760	\$550	\$3,310
Community Promotion	461,087	0.651 %	\$4,522		\$4,522	\$902	\$5,424
City Attorney	915,135	1.292 %	\$8,975		\$8,975	\$1,789	\$10,764
Administration & Records	434,109	0.613 %	\$4,258		\$4,258	\$849	\$5,107
Finance	1,576,055	2.225 %	\$15,457		\$15,457	\$3,082	\$18,539
Network Services	2,102,014	2.968 %	\$20,616		\$20,616	\$4,110	\$24,726
Support Services	118,426	0.167 %	\$1,161		\$1,161	\$232	\$1,393
Human Resources	568,247	0.802 %	\$5,573		\$5,573	\$1,111	\$6,684
Risk Management	2,434,619	3.437 %	\$23,878		\$23,878	\$4,761	\$28,639
Wellness Program	13,854	0.020 %	\$136		\$136	\$27	\$163
Community Development Admin	534,137	0.754 %	\$5,239		\$5,239	\$1,044	\$6,283
Commissions & Committees	22,764	0.032 %	\$223		\$223	\$45	\$268
Development Review	522,565	0.738 %	\$5,125		\$5,125	\$1,022	\$6,147
Long Range Planning	947,640	1.338 %	\$9,294		\$9,294	\$1,853	\$11,147
Building and Safety	1,139,083	1.608 %	\$11,172		\$11,172	\$2,227	\$13,399
Public Works Administration	825,376	1.165 %	\$8,095		\$8,095	\$1,614	\$9,709
Landscape & Park Maintenance	2,172,610	3.067 %	\$21,308		\$21,308	\$4,248	\$25,556
Swim Center Maintenance	409,241	0.578 %	\$4,014		\$4,014	\$800	\$4,814
Tree Maintenance	387,834	0.548 %	\$3,804		\$3,804	\$758	\$4,562
Building Maintenance	1,018,467	1.438 %	\$9,989		\$9,989	\$1,992	\$11,981
Streets & Sidewalk Maintenance	1,136,103	1.604 %	\$11,142		\$11,142	\$2,222	\$13,364
Flood Control	688,469	0.972 %	\$6,752		\$6,752	\$1,346	\$8,098
Traffic Signals & Lights	467,255	0.660 %	\$4,583		\$4,583	\$914	\$5,497
Vehicle & Equipment Maintenace	1,178,954	1.664 %	\$11,563		\$11,563	\$2,305	\$13,868
Engineering Development Review	414,442	0.585 %	\$4,065		\$4,065	\$810	\$4,875
CIP Project Engineering	1,731,021	2.444 %	\$16,977		\$16,977	\$3,385	\$20,362
Transportation Engineering	506,283	0.715 %	\$4,965		\$4,965	\$990	\$5,955
Human Relations	253,351	0.358 %	\$2,485		\$2,485	\$495	\$2,980
Recreation Administration	654,931	0.925 %	\$6,423		\$6,423	\$1,281	\$7,704
Facilities - Parks and Recreation	199,866	0.282 %	\$1,960		\$1,960	\$391	\$2,351
Recreational Sports	288,436	0.407 %	\$2,829		\$2,829	\$564	\$3,393
Youth Services	868,890	1.227 %	\$8,522		\$8,522	\$1,699	\$10,221
Community Services	199,780	0.282 %	\$1,959		\$1,959	\$391	\$2,350
Ranger Program	238,211	0.336 %	\$2,336		\$2,336	\$466	\$2,802
Aquatics & Sinsheimer Park	315,916	0.446 %	\$3,098		\$3,098	\$618	\$3,716
Police Administration	1,305,170	1.843 %	\$12,801		\$12,801	\$2,552	\$15,353
Patrol	7,222,954	10.197 %	\$70,840		\$70,840	\$14,124	\$84,964
Investigations	2,360,220	3.332 %	\$23,148		\$23,148	\$4,615	\$27,763

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>
Neighborhood Services	176,788	0.250 %	\$1,734		\$1,734	\$346	\$2,080
Fire Administration	763,960	1.079 %	\$7,493		\$7,493	\$1,494	\$8,987
Emergency Response	8,189,369	11.561 %	\$80,318		\$80,318	\$16,013	\$96,331
Hazard Prevention	583,226	0.823 %	\$5,720		\$5,720	\$1,140	\$6,860
Training Services	121,416	0.171 %	\$1,191		\$1,191	\$237	\$1,428
Technical Services	23,402	0.033 %	\$230		\$230	\$46	\$276
Disaster Preparedness	15,827	0.022 %	\$155		\$155	\$31	\$186
FD210 Downtown Bid Fund	208,489	0.294 %	\$2,045		\$2,045	\$408	\$2,453
FD240 CDBG Fund	271,040	0.383 %	\$2,658		\$2,658	\$530	\$3,188
FD500 Water Fund	6,272,941	8.856 %	\$61,522		\$61,522	\$12,266	\$73,788
FD510 Parking Fund	1,848,500	2.610 %	\$18,129		\$18,129	\$3,615	\$21,744
FD520 Sewer Fund	5,816,288	8.211 %	\$57,044		\$57,044	\$11,373	\$68,417
Golf Course Oper & Maint	523,237	0.739 %	\$5,132		\$5,132	\$1,023	\$6,155
FD625 Jack House Fund	1,338	0.002 %	\$13		\$13	\$3	\$16
FD640 Reservoir Operations	842,053	1.189 %	\$8,259		\$8,259	\$1,647	\$9,906
FD650 Narcotics Task Force Fund	178,629	0.252 %	\$1,752		\$1,752	\$349	\$2,101
FD653 Hazardous Mat Task Force Fund	4,664	0.007 %	\$46		\$46	\$9	\$55
FD655 Bomb Task Force Fund	4,976	0.007 %	\$49		\$49	\$10	\$59
Geographic Information Services	446,481	0.630 %	\$4,379		\$4,379	\$873	\$5,252
FD290 Tourism Bid Fund	1,029,444	1.453 %	\$10,096		\$10,096	\$2,013	\$12,109
FD530 Transit Fund	2,746,600	3.878 %	\$26,938		\$26,938	\$5,371	\$32,309
Police Support Services	2,352,251	3.321 %	\$23,070		\$23,070	\$4,600	\$27,670
Traffic Safety	858,812	1.208 %	\$8,422		\$8,422	\$1,677	\$10,099
Total	<u>70,834,153</u>	<u>100.000 %</u>	<u>\$694,713</u>		<u>\$694,713</u>	<u>\$138,509</u>	<u>\$833,222</u>

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

Source: Accounting

City Administration
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Citywide Administration</u>
City Council	\$1,388	\$1,388
Natural Resources Protection	\$3,310	\$3,310
City Attorney	\$10,764	\$10,764
Administration & Records	\$5,107	\$5,107
Finance	\$18,539	\$18,539
Network Services	\$24,726	\$24,726
Geographic Information Services	\$5,252	\$5,252
Support Services	\$1,393	\$1,393
Human Resources	\$6,684	\$6,684
Risk Management	\$28,639	\$28,639
Wellness Program	\$163	\$163
Public Works Administration	\$9,709	\$9,709
Building Maintenance	\$11,981	\$11,981
Vehicle & Equipment Maintenance	\$13,868	\$13,868
CIP Project Engineering	\$20,362	\$20,362
Transportation Engineering	\$5,955	\$5,955
Engineering Development Review	\$4,875	\$4,875
Hazard Prevention	\$6,860	\$6,860
Cultural Activities	\$3,271	\$3,271
Economic Development	\$2,863	\$2,863
Community Promotion	\$5,424	\$5,424
Human Relations	\$2,980	\$2,980
Community Development Admin	\$6,283	\$6,283
Commissions & Committees	\$268	\$268
Development Review	\$6,147	\$6,147
Traffic Signals & Lights	\$5,497	\$5,497
Long Range Planning	\$11,147	\$11,147
Building and Safety	\$13,399	\$13,399
Landscape & Park Maintenance	\$25,556	\$25,556
Swim Center Maintenance	\$4,814	\$4,814
Tree Maintenance	\$4,562	\$4,562
Streets & Sidewalk Maintenance	\$13,364	\$13,364
Flood Control	\$8,098	\$8,098
Recreation Administration	\$7,704	\$7,704
Facilities - Parks and Recreation	\$2,351	\$2,351
Recreational Sports	\$3,393	\$3,393
Youth Services	\$10,221	\$10,221
Community Services	\$2,350	\$2,350
Ranger Program	\$2,802	\$2,802
Aquatics & Sinsheimer Park	\$3,716	\$3,716
Golf Course Oper & Maint	\$6,155	\$6,155

City Administration
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Citywide Administration</u>
Police Administration	\$15,353	\$15,353
Patrol	\$84,964	\$84,964
Investigations	\$27,763	\$27,763
Police Support Services	\$27,670	\$27,670
Neighborhood Services	\$2,080	\$2,080
Traffic Safety	\$10,099	\$10,099
Fire Administration	\$8,987	\$8,987
Emergency Response	\$96,331	\$96,331
Training Services	\$1,428	\$1,428
Technical Services	\$276	\$276
Disaster Preparedness	\$186	\$186
FD210 Downtown Bid Fund	\$2,453	\$2,453
FD240 CDBG Fund	\$3,188	\$3,188
FD290 Tourism Bid Fund	\$12,109	\$12,109
FD500 Water Fund	\$73,788	\$73,788
FD510 Parking Fund	\$21,744	\$21,744
FD520 Sewer Fund	\$68,417	\$68,417
FD530 Transit Fund	\$32,309	\$32,309
FD625 Jack House Fund	\$16	\$16
FD640 Reservoir Operations	\$9,906	\$9,906
FD650 Narcotics Task Force Fund	\$2,101	\$2,101
FD653 Hazardous Mat Task Force Fund	\$55	\$55
FD655 Bomb Task Force Fund	\$59	\$59
Total	<u>\$833,222</u>	<u>\$833,222</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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$117,969			\$117,969
Allocated additions:				
10000000 - Building Use Charge	\$15,933		\$15,933	
10010100 - City Administration	\$1,157	\$231	\$1,388	
10015100 - City Attorney		\$874	\$874	
10025100 - Finance		\$2,064	\$2,064	
10025300 - Network Services		\$26,070	\$26,070	
10026100 - Support Services		\$119	\$119	
10050230 - Building Maintenance		\$23,573	\$23,573	
Total allocated additions:	<u>\$17,090</u>	<u>\$52,931</u>	<u>\$70,021</u>	<u>\$70,021</u>
Total to be allocated	<u>\$135,059</u>	<u>\$52,931</u>		<u>\$187,990</u>

City Council
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Council</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$54,900		\$54,900
FRINGE BENEFITS	\$43,385		\$43,385
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$19,684		\$19,684
Departmental Expenditures	\$117,969		\$117,969
Additions: 1st			
Other	\$17,090	\$17,090	
Functional Cost	\$135,059	\$17,090	\$117,969
Reallocate Admin		(\$17,090)	\$17,090
Allocable Costs	\$135,059		\$135,059
1st Allocation	\$135,059		\$135,059
Additions: 2nd			
Other	\$52,931	\$52,931	
Functional Cost	\$52,931	\$52,931	
Reallocate Admin		(\$52,931)	\$52,931
Allocable Costs	\$52,931		\$52,931
2nd Allocation	\$52,931		\$52,931
Total allocated	\$187,990		\$187,990

**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	688,740	0.965 %	\$1,303		\$1,303		\$1,303
Cultural Activities	278,076	0.389 %	\$526		\$526	\$208	\$734
Economic Development	243,421	0.341 %	\$460		\$460	\$182	\$642
Natural Resources Protection	281,441	0.394 %	\$532		\$532	\$211	\$743
Community Promotion	461,087	0.646 %	\$872		\$872	\$345	\$1,217
City Attorney	915,135	1.282 %	\$1,731		\$1,731	\$685	\$2,416
Administration & Records	434,109	0.608 %	\$821		\$821	\$325	\$1,146
Finance	1,576,055	2.207 %	\$2,981		\$2,981	\$1,180	\$4,161
Network Services	2,102,014	2.944 %	\$3,976		\$3,976	\$1,573	\$5,549
Support Services	118,426	0.166 %	\$224		\$224	\$89	\$313
Human Resources	568,247	0.796 %	\$1,075		\$1,075	\$425	\$1,500
Risk Management	2,434,619	3.410 %	\$4,605		\$4,605	\$1,822	\$6,427
Wellness Program	13,854	0.019 %	\$26		\$26	\$10	\$36
Community Development Admin	534,137	0.748 %	\$1,010		\$1,010	\$400	\$1,410
Commissions & Committees	22,764	0.032 %	\$43		\$43	\$17	\$60
Development Review	522,565	0.732 %	\$988		\$988	\$391	\$1,379
Long Range Planning	947,640	1.327 %	\$1,792		\$1,792	\$709	\$2,501
Building and Safety	1,139,083	1.595 %	\$2,155		\$2,155	\$853	\$3,008
Public Works Administration	825,376	1.156 %	\$1,561		\$1,561	\$618	\$2,179
Landscape & Park Maintenance	2,172,610	3.043 %	\$4,109		\$4,109	\$1,626	\$5,735
Swim Center Maintenance	409,241	0.573 %	\$774		\$774	\$306	\$1,080
Tree Maintenance	387,834	0.543 %	\$734		\$734	\$290	\$1,024
Building Maintenance	1,018,467	1.426 %	\$1,926		\$1,926	\$762	\$2,688
Streets & Sidewalk Maintenance	1,136,103	1.591 %	\$2,149		\$2,149	\$850	\$2,999
Flood Control	688,469	0.964 %	\$1,302		\$1,302	\$515	\$1,817
Traffic Signals & Lights	467,255	0.654 %	\$884		\$884	\$350	\$1,234
Vehicle & Equipment Maintenace	1,178,954	1.651 %	\$2,230		\$2,230	\$882	\$3,112
Engineering Development Review	414,442	0.580 %	\$784		\$784	\$310	\$1,094
CIP Project Engineering	1,731,021	2.424 %	\$3,274		\$3,274	\$1,296	\$4,570
Transportation Engineering	506,283	0.709 %	\$958		\$958	\$379	\$1,337
Human Relations	253,351	0.355 %	\$479		\$479	\$190	\$669
Recreation Administration	654,931	0.917 %	\$1,239		\$1,239	\$490	\$1,729
Facilities - Parks and Recreation	199,866	0.280 %	\$378		\$378	\$150	\$528
Recreational Sports	288,436	0.404 %	\$546		\$546	\$216	\$762
Youth Services	868,890	1.217 %	\$1,643		\$1,643	\$650	\$2,293
Community Services	199,780	0.280 %	\$378		\$378	\$150	\$528
Ranger Program	238,211	0.334 %	\$451		\$451	\$178	\$629
Aquatics & Sinsheimer Park	315,916	0.442 %	\$598		\$598	\$236	\$834
Police Administration	1,305,170	1.828 %	\$2,469		\$2,469	\$977	\$3,446
Patrol	7,222,954	10.115 %	\$13,662		\$13,662	\$5,406	\$19,068
Investigations	2,360,220	3.305 %	\$4,464		\$4,464	\$1,767	\$6,231

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>
Neighborhood Services	176,788	0.248 %	\$334		\$334	\$132	\$466
Fire Administration	763,960	1.070 %	\$1,445		\$1,445	\$572	\$2,017
Emergency Response	8,189,369	11.469 %	\$15,490		\$15,490	\$6,130	\$21,620
Hazard Prevention	583,226	0.817 %	\$1,103		\$1,103	\$437	\$1,540
Training Services	121,416	0.170 %	\$230		\$230	\$91	\$321
Technical Services	23,402	0.033 %	\$44		\$44	\$18	\$62
Disaster Preparedness	15,827	0.022 %	\$30		\$30	\$12	\$42
FD210 Downtown Bid Fund	208,489	0.292 %	\$394		\$394	\$156	\$550
FD240 CDBG Fund	271,040	0.380 %	\$513		\$513	\$203	\$716
FD500 Water Fund	6,272,941	8.785 %	\$11,865		\$11,865	\$4,695	\$16,560
FD510 Parking Fund	1,848,500	2.589 %	\$3,496		\$3,496	\$1,384	\$4,880
FD520 Sewer Fund	5,816,288	8.145 %	\$11,001		\$11,001	\$4,353	\$15,354
Golf Course Oper & Maint	523,237	0.733 %	\$990		\$990	\$392	\$1,382
FD625 Jack House Fund	1,338	0.002 %	\$3		\$3	\$1	\$4
FD640 Reservoir Operations	842,053	1.179 %	\$1,593		\$1,593	\$630	\$2,223
FD650 Narcotics Task Force Fund	178,629	0.250 %	\$338		\$338	\$134	\$472
FD653 Hazardous Mat Task Force Fund	4,664	0.007 %	\$9		\$9	\$3	\$12
FD655 Bomb Task Force Fund	4,976	0.007 %	\$9		\$9	\$4	\$13
Geographic Information Services	446,481	0.625 %	\$844		\$844	\$334	\$1,178
FD290 Tourism Bid Fund	1,029,444	1.442 %	\$1,947		\$1,947	\$771	\$2,718
FD530 Transit Fund	2,746,600	3.847 %	\$5,195		\$5,195	\$2,056	\$7,251
Police Support Services	2,352,251	3.294 %	\$4,449		\$4,449	\$1,761	\$6,210
Traffic Safety	858,812	1.202 %	\$1,625		\$1,625	\$643	\$2,268
Total	<u>71,404,924</u>	<u>100.000 %</u>	<u>\$135,059</u>		<u>\$135,059</u>	<u>\$52,931</u>	<u>\$187,990</u>

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

Source: Accounting

City Council
Departmental Cost
Allocation Summary

	Total	City Council
City Administration	\$1,303	\$1,303
Natural Resources Protection	\$743	\$743
City Attorney	\$2,416	\$2,416
Administration & Records	\$1,146	\$1,146
Finance	\$4,161	\$4,161
Network Services	\$5,549	\$5,549
Geographic Information Services	\$1,178	\$1,178
Support Services	\$313	\$313
Human Resources	\$1,500	\$1,500
Risk Management	\$6,427	\$6,427
Wellness Program	\$36	\$36
Public Works Administration	\$2,179	\$2,179
Building Maintenance	\$2,688	\$2,688
Vehicle & Equipment Maintenance	\$3,112	\$3,112
CIP Project Engineering	\$4,570	\$4,570
Transportation Engineering	\$1,337	\$1,337
Engineering Development Review	\$1,094	\$1,094
Hazard Prevention	\$1,540	\$1,540
Cultural Activities	\$734	\$734
Economic Development	\$642	\$642
Community Promotion	\$1,217	\$1,217
Human Relations	\$669	\$669
Community Development Admin	\$1,410	\$1,410
Commissions & Committees	\$60	\$60
Development Review	\$1,379	\$1,379
Traffic Signals & Lights	\$1,234	\$1,234
Long Range Planning	\$2,501	\$2,501
Building and Safety	\$3,008	\$3,008
Landscape & Park Maintenance	\$5,735	\$5,735
Swim Center Maintenance	\$1,080	\$1,080
Tree Maintenance	\$1,024	\$1,024
Streets & Sidewalk Maintenance	\$2,999	\$2,999
Flood Control	\$1,817	\$1,817
Recreation Administration	\$1,729	\$1,729
Facilities - Parks and Recreation	\$528	\$528
Recreational Sports	\$762	\$762
Youth Services	\$2,293	\$2,293
Community Services	\$528	\$528
Ranger Program	\$629	\$629
Aquatics & Sinsheimer Park	\$834	\$834
Golf Course Oper & Maint	\$1,382	\$1,382
Police Administration	\$3,446	\$3,446

City Council
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Council</u>
Patrol	\$19,068	\$19,068
Investigations	\$6,231	\$6,231
Police Support Services	\$6,210	\$6,210
Neighborhood Services	\$466	\$466
Traffic Safety	\$2,268	\$2,268
Fire Administration	\$2,017	\$2,017
Emergency Response	\$21,620	\$21,620
Training Services	\$321	\$321
Technical Services	\$62	\$62
Disaster Preparedness	\$42	\$42
FD210 Downtown Bid Fund	\$550	\$550
FD240 CDBG Fund	\$716	\$716
FD290 Tourism Bid Fund	\$2,718	\$2,718
FD500 Water Fund	\$16,560	\$16,560
FD510 Parking Fund	\$4,880	\$4,880
FD520 Sewer Fund	\$15,354	\$15,354
FD530 Transit Fund	\$7,251	\$7,251
FD625 Jack House Fund	\$4	\$4
FD640 Reservoir Operations	\$2,223	\$2,223
FD650 Narcotics Task Force Fund	\$472	\$472
FD653 Hazardous Mat Task Force Fund	\$12	\$12
FD655 Bomb Task Force Fund	\$13	\$13
Total	<u>\$187,990</u>	<u>\$187,990</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>
	\$281,441			\$281,441
Allocated additions:				
10000000 - Building Use Charge	\$1,363		\$1,363	
10010100 - City Administration	\$2,760	\$550	\$3,310	
10010200 - City Council	\$532	\$211	\$743	
10015100 - City Attorney		\$2,086	\$2,086	
10020100 - Administration & Records		\$3,502	\$3,502	
10025100 - Finance		\$3,896	\$3,896	
10025300 - Network Services		\$5,938	\$5,938	
10026100 - Support Services		\$430	\$430	
10030100 - Human Resources		\$2,853	\$2,853	
10030200 - Risk Management		\$11,642	\$11,642	
10030300 - Wellness Program		\$73	\$73	
10050230 - Building Maintenance		\$2,016	\$2,016	
10050340 - Vehicle & Equipment Maintenance		\$1,641	\$1,641	
Total allocated additions:	<u>\$4,655</u>	<u>\$34,838</u>	<u>\$39,493</u>	<u>\$39,493</u>
Total to be allocated	<u>\$286,096</u>	<u>\$34,838</u>		<u>\$320,934</u>

Natural Resources Protection
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Natural Resources-General Government</u>	<u>Program Support</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$152,319		\$152,319	
FRINGE BENEFITS	\$61,968		\$61,968	
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$67,154		\$67,154	
Departmental Expenditures	\$281,441		\$281,441	
Additions: 1st				
Other	\$4,655	\$4,655		
Functional Cost	\$286,096	\$4,655	\$281,441	
Reallocate Admin		(\$4,655)	\$4,655	
Allocable Costs	\$286,096		\$286,096	
Unallocated	(\$286,096)		(\$286,096)	
1st Allocation				
Additions: 2nd				
Other	\$34,838	\$34,838		
Functional Cost	\$34,838	\$34,838		
Reallocate Admin		(\$34,838)	\$34,838	
Allocable Costs	\$34,838		\$34,838	
Unallocated	(\$34,838)		(\$34,838)	
2nd Allocation				
Total allocated				

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

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$915,135			\$915,135
Deductions:				
LEGAL SERVICES	(\$406,099)			
Total deductions:	<u>(\$406,099)</u>			<u>(\$406,099)</u>
Allocated additions:				
10000000 - Building Use Charge	\$3,502		\$3,502	
10010100 - City Administration	\$8,975	\$1,789	\$10,764	
10010200 - City Council	\$1,731	\$685	\$2,416	
10020100 - Administration & Records		\$10,326	\$10,326	
10025100 - Finance		\$10,046	\$10,046	
10025300 - Network Services		\$9,931	\$9,931	
10025450 - Geographic Information Services		\$5,695	\$5,695	
10026100 - Support Services		\$1,142	\$1,142	
10030100 - Human Resources		\$4,279	\$4,279	
10030200 - Risk Management		\$17,463	\$17,463	
10030300 - Wellness Program		\$109	\$109	
10050230 - Building Maintenance		\$5,182	\$5,182	
Total allocated additions:	<u>\$14,208</u>	<u>\$66,647</u>	<u>\$80,855</u>	<u>\$80,855</u>
Total to be allocated	<u>\$523,244</u>	<u>\$66,647</u>		<u>\$589,891</u>

City Attorney
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Attorney</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$368,095		\$368,095
FRINGE BENEFITS	\$124,103		\$124,103
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$16,838		\$16,838
LEGAL SERVICES	\$406,099	\$406,099	
Departmental Expenditures	\$915,135	\$406,099	\$509,036
<u>Cost Adjustments</u>			
Deductions	(\$406,099)	(\$406,099)	
Additions: 1st			
Other	\$14,208	\$14,208	
Functional Cost	\$523,244	\$14,208	\$509,036
Reallocate Admin		(\$14,208)	\$14,208
Allocable Costs	\$523,244		\$523,244
1st Allocation	\$523,244		\$523,244
Additions: 2nd			
Other	\$66,647	\$66,647	
Functional Cost	\$66,647	\$66,647	
Reallocate Admin		(\$66,647)	\$66,647
Allocable Costs	\$66,647		\$66,647
2nd Allocation	\$66,647		\$66,647
Total allocated	\$589,891		\$589,891

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	688,740	0.975 %	\$5,104		\$5,104		\$5,104
City Council	117,969	0.167 %	\$874		\$874		\$874
Cultural Activities	278,076	0.394 %	\$2,061		\$2,061	\$267	\$2,328
Economic Development	243,421	0.345 %	\$1,804		\$1,804	\$233	\$2,037
Natural Resources Protection	281,441	0.399 %	\$2,086		\$2,086		\$2,086
Community Promotion	461,087	0.653 %	\$3,417		\$3,417	\$442	\$3,859
Administration & Records	434,109	0.615 %	\$3,217		\$3,217	\$416	\$3,633
Finance	1,576,055	2.232 %	\$11,679		\$11,679	\$1,511	\$13,190
Network Services	2,102,014	2.977 %	\$15,577		\$15,577	\$2,015	\$17,592
Support Services	118,426	0.168 %	\$878		\$878	\$114	\$992
Human Resources	568,247	0.805 %	\$4,211		\$4,211	\$545	\$4,756
Risk Management	2,434,619	3.448 %	\$18,042		\$18,042	\$2,334	\$20,376
Wellness Program	13,854	0.020 %	\$103		\$103	\$13	\$116
Community Development Admin	534,137	0.756 %	\$3,958		\$3,958	\$512	\$4,470
Commissions & Committees	22,764	0.032 %	\$169		\$169	\$22	\$191
Development Review	522,565	0.740 %	\$3,873		\$3,873	\$501	\$4,374
Long Range Planning	947,640	1.342 %	\$7,023		\$7,023	\$908	\$7,931
Building and Safety	1,139,083	1.613 %	\$8,441		\$8,441	\$1,092	\$9,533
Public Works Administration	825,376	1.169 %	\$6,117		\$6,117	\$791	\$6,908
Landscape & Park Maintenance	2,172,610	3.077 %	\$16,100		\$16,100	\$2,083	\$18,183
Swim Center Maintenance	409,241	0.580 %	\$3,033		\$3,033	\$392	\$3,425
Tree Maintenance	387,834	0.549 %	\$2,874		\$2,874	\$372	\$3,246
Building Maintenance	1,018,467	1.442 %	\$7,547		\$7,547	\$976	\$8,523
Streets & Sidewalk Maintenance	1,136,103	1.609 %	\$8,419		\$8,419	\$1,089	\$9,508
Flood Control	688,469	0.975 %	\$5,102		\$5,102	\$660	\$5,762
Traffic Signals & Lights	467,255	0.662 %	\$3,463		\$3,463	\$448	\$3,911
Vehicle & Equipment Maintenace	1,178,954	1.670 %	\$8,737		\$8,737	\$1,130	\$9,867
Engineering Development Review	414,442	0.587 %	\$3,071		\$3,071	\$397	\$3,468
CIP Project Engineering	1,731,021	2.452 %	\$12,828		\$12,828	\$1,659	\$14,487
Transportation Engineering	506,283	0.717 %	\$3,752		\$3,752	\$485	\$4,237
Human Relations	253,351	0.359 %	\$1,877		\$1,877	\$243	\$2,120
Recreation Administration	654,931	0.928 %	\$4,853		\$4,853	\$628	\$5,481
Facilities - Parks and Recreation	199,866	0.283 %	\$1,481		\$1,481	\$192	\$1,673
Recreational Sports	288,436	0.409 %	\$2,137		\$2,137	\$277	\$2,414
Youth Services	868,890	1.231 %	\$6,439		\$6,439	\$833	\$7,272
Community Services	199,780	0.283 %	\$1,480		\$1,480	\$192	\$1,672
Ranger Program	238,211	0.337 %	\$1,765		\$1,765	\$228	\$1,993
Aquatics & Sinsheimer Park	315,916	0.447 %	\$2,341		\$2,341	\$303	\$2,644
Police Administration	1,305,170	1.848 %	\$9,672		\$9,672	\$1,251	\$10,923
Patrol	7,222,954	10.230 %	\$53,526		\$53,526	\$6,924	\$60,450
Investigations	2,360,220	3.343 %	\$17,491		\$17,491	\$2,263	\$19,754

**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>
Neighborhood Services	176,788	0.250 %	\$1,310		\$1,310	\$169	\$1,479
Fire Administration	763,960	1.082 %	\$5,661		\$5,661	\$732	\$6,393
Emergency Response	8,189,369	11.598 %	\$60,688		\$60,688	\$7,851	\$68,539
Hazard Prevention	583,226	0.826 %	\$4,322		\$4,322	\$559	\$4,881
Training Services	121,416	0.172 %	\$900		\$900	\$116	\$1,016
Technical Services	23,402	0.033 %	\$173		\$173	\$22	\$195
Disaster Preparedness	15,827	0.022 %	\$117		\$117	\$15	\$132
FD210 Downtown Bid Fund	208,489	0.295 %	\$1,545		\$1,545	\$200	\$1,745
FD240 CDBG Fund	271,040	0.384 %	\$2,009		\$2,009	\$260	\$2,269
FD500 Water Fund	6,272,941	8.884 %	\$46,486		\$46,486	\$6,014	\$52,500
FD510 Parking Fund	1,848,500	2.618 %	\$13,698		\$13,698	\$1,772	\$15,470
FD520 Sewer Fund	5,816,288	8.237 %	\$43,102		\$43,102	\$5,576	\$48,678
Golf Course Oper & Maint	523,237	0.741 %	\$3,877		\$3,877	\$502	\$4,379
FD625 Jack House Fund	1,338	0.002 %	\$10		\$10	\$1	\$11
FD640 Reservoir Operations	842,053	1.193 %	\$6,240		\$6,240	\$807	\$7,047
FD650 Narcotics Task Force Fund	178,629	0.253 %	\$1,324		\$1,324	\$171	\$1,495
FD653 Hazardous Mat Task Force Fund	4,664	0.007 %	\$35		\$35	\$4	\$39
FD655 Bomb Task Force Fund	4,976	0.007 %	\$37		\$37	\$5	\$42
Geographic Information Services	446,481	0.632 %	\$3,309		\$3,309	\$428	\$3,737
FD290 Tourism Bid Fund	1,029,444	1.458 %	\$7,629		\$7,629	\$987	\$8,616
FD530 Transit Fund	2,746,600	3.890 %	\$20,354		\$20,354	\$2,633	\$22,987
Police Support Services	2,352,251	3.331 %	\$17,432		\$17,432	\$2,255	\$19,687
Traffic Safety	858,812	1.217 %	\$6,364		\$6,364	\$827	\$7,191
Total	<u>70,607,758</u>	<u>100.000 %</u>	<u>\$523,244</u>		<u>\$523,244</u>	<u>\$66,647</u>	<u>\$589,891</u>

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

Source: Accounting

City Attorney
Departmental Cost
Allocation Summary

	Total	City Attorney
City Administration	\$5,104	\$5,104
City Council	\$874	\$874
Natural Resources Protection	\$2,086	\$2,086
Administration & Records	\$3,633	\$3,633
Finance	\$13,190	\$13,190
Network Services	\$17,592	\$17,592
Geographic Information Services	\$3,737	\$3,737
Support Services	\$992	\$992
Human Resources	\$4,756	\$4,756
Risk Management	\$20,376	\$20,376
Wellness Program	\$116	\$116
Public Works Administration	\$6,908	\$6,908
Building Maintenance	\$8,523	\$8,523
Vehicle & Equipment Maintenance	\$9,867	\$9,867
CIP Project Engineering	\$14,487	\$14,487
Transportation Engineering	\$4,237	\$4,237
Engineering Development Review	\$3,468	\$3,468
Hazard Prevention	\$4,881	\$4,881
Cultural Activities	\$2,328	\$2,328
Economic Development	\$2,037	\$2,037
Community Promotion	\$3,859	\$3,859
Human Relations	\$2,120	\$2,120
Community Development Admin	\$4,470	\$4,470
Commissions & Committees	\$191	\$191
Development Review	\$4,374	\$4,374
Traffic Signals & Lights	\$3,911	\$3,911
Long Range Planning	\$7,931	\$7,931
Building and Safety	\$9,533	\$9,533
Landscape & Park Maintenance	\$18,183	\$18,183
Swim Center Maintenance	\$3,425	\$3,425
Tree Maintenance	\$3,246	\$3,246
Streets & Sidewalk Maintenance	\$9,508	\$9,508
Flood Control	\$5,762	\$5,762
Recreation Administration	\$5,481	\$5,481
Facilities - Parks and Recreation	\$1,673	\$1,673
Recreational Sports	\$2,414	\$2,414
Youth Services	\$7,272	\$7,272
Community Services	\$1,672	\$1,672
Ranger Program	\$1,993	\$1,993
Aquatics & Sinsheimer Park	\$2,644	\$2,644
Golf Course Oper & Maint	\$4,379	\$4,379
Police Administration	\$10,923	\$10,923

City Attorney
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Attorney</u>
Patrol	\$60,450	\$60,450
Investigations	\$19,754	\$19,754
Police Support Services	\$19,687	\$19,687
Neighborhood Services	\$1,479	\$1,479
Traffic Safety	\$7,191	\$7,191
Fire Administration	\$6,393	\$6,393
Emergency Response	\$68,539	\$68,539
Training Services	\$1,016	\$1,016
Technical Services	\$195	\$195
Disaster Preparedness	\$132	\$132
FD210 Downtown Bid Fund	\$1,745	\$1,745
FD240 CDBG Fund	\$2,269	\$2,269
FD290 Tourism Bid Fund	\$8,616	\$8,616
FD500 Water Fund	\$52,500	\$52,500
FD510 Parking Fund	\$15,470	\$15,470
FD520 Sewer Fund	\$48,678	\$48,678
FD530 Transit Fund	\$22,987	\$22,987
FD625 Jack House Fund	\$11	\$11
FD640 Reservoir Operations	\$7,047	\$7,047
FD650 Narcotics Task Force Fund	\$1,495	\$1,495
FD653 Hazardous Mat Task Force Fund	\$39	\$39
FD655 Bomb Task Force Fund	\$42	\$42
Total	<u>\$589,891</u>	<u>\$589,891</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.

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>
	\$434,109			\$434,109
Allocated additions:				
10000000 - Building Use Charge	\$5,769		\$5,769	
10010100 - City Administration	\$4,258	\$849	\$5,107	
10010200 - City Council	\$821	\$325	\$1,146	
10015100 - City Attorney	\$3,217	\$416	\$3,633	
10025100 - Finance		\$6,283	\$6,283	
10025300 - Network Services		\$41,435	\$41,435	
10026100 - Support Services		\$675	\$675	
10030100 - Human Resources		\$4,636	\$4,636	
10030200 - Risk Management		\$18,917	\$18,917	
10030300 - Wellness Program		\$118	\$118	
10050230 - Building Maintenance		\$8,535	\$8,535	
Total allocated additions:	<u>\$14,065</u>	<u>\$82,189</u>	<u>\$96,254</u>	<u>\$96,254</u>
Total to be allocated	<u>\$448,174</u>	<u>\$82,189</u>		<u>\$530,363</u>

City of San Luis Obispo, CA Central Service Cost Allocation

Administration & Records
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Clerk Services</u>	<u>Elections</u>	<u>Main Switchboard</u>
<u>Wages & Benefits</u>					
SALARIES & WAGES	\$155,834	\$53,981	\$64,500	\$28,876	\$8,477
FRINGE BENEFITS	\$63,539	\$22,010	\$26,299	\$11,774	\$3,456
<u>Other Expense and Cost</u>					
SERVICES & SUPPLIES	\$117,652	\$40,755	\$48,696	\$21,801	\$6,400
CONSULTING SERVICES	\$97,084			\$97,084	
Departmental Expenditures	\$434,109	\$116,746	\$139,495	\$159,535	\$18,333
Additions: 1st					
Other	\$14,065	\$14,065			
Functional Cost	\$448,174	\$130,811	\$139,495	\$159,535	\$18,333
Reallocate Admin		(\$130,811)	\$57,497	\$65,757	\$7,557
Allocable Costs	\$448,174		\$196,992	\$225,292	\$25,890
Unallocated	(\$225,292)			(\$225,292)	
1st Allocation	\$222,882		\$196,992		\$25,890
Additions: 2nd					
Other	\$82,189	\$82,189			
Functional Cost	\$82,189	\$82,189			
Reallocate Admin		(\$82,189)	\$36,126	\$41,316	\$4,747
Allocable Costs	\$82,189		\$36,126	\$41,316	\$4,747
Unallocated	(\$41,316)			(\$41,316)	
2nd Allocation	\$40,873		\$36,126		\$4,747
Total allocated	\$263,755		\$233,118		\$30,637

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	4	1.717 %	\$3,382		\$3,382	\$892	\$4,274
Fire Administration	5	2.146 %	\$4,227		\$4,227	\$1,115	\$5,342
FD500 Water Fund	15	6.438 %	\$12,682		\$12,682	\$3,345	\$16,027
FD520 Sewer Fund	7	3.004 %	\$5,918		\$5,918	\$1,561	\$7,479
FD510 Parking Fund	1	0.429 %	\$845		\$845	\$223	\$1,068
FD530 Transit Fund	2	0.858 %	\$1,691		\$1,691	\$446	\$2,137
Recreation Administration	3	1.288 %	\$2,536		\$2,536	\$669	\$3,205
Transportation Engineering	6	2.575 %	\$5,073		\$5,073	\$1,338	\$6,411
Building and Safety	4	1.717 %	\$3,382		\$3,382	\$892	\$4,274
Engineering Development Review	8	3.433 %	\$6,764		\$6,764	\$1,784	\$8,548
Economic Development	4	1.717 %	\$3,382		\$3,382	\$892	\$4,274
City Administration	55	23.605 %	\$46,500		\$46,500		\$46,500
Public Works Administration	12	5.150 %	\$10,146		\$10,146	\$2,676	\$12,822
Long Range Planning	5	2.146 %	\$4,227		\$4,227	\$1,115	\$5,342
City Attorney	12	5.150 %	\$10,146		\$10,146		\$10,146
Human Resources	12	5.150 %	\$10,146		\$10,146	\$2,676	\$12,822
Finance	10	4.292 %	\$8,455		\$8,455	\$2,230	\$10,685
Natural Resources Protection	4	1.717 %	\$3,382		\$3,382		\$3,382
Swim Center Maintenance	1	0.429 %	\$845		\$845	\$223	\$1,068
Recreational Sports	1	0.429 %	\$845		\$845	\$223	\$1,068
Community Promotion	2	0.858 %	\$1,691		\$1,691	\$446	\$2,137
Risk Management	3	1.288 %	\$2,536		\$2,536	\$669	\$3,205
Development Review	5	2.146 %	\$4,227		\$4,227	\$1,115	\$5,342
Community Development Admin	17	7.296 %	\$14,373		\$14,373	\$3,791	\$18,164
Tree Maintenance	1	0.429 %	\$845		\$845	\$223	\$1,068
Streets & Sidewalk Maintenance	6	2.575 %	\$5,073		\$5,073	\$1,338	\$6,411
Vehicle & Equipment Maintenance	2	0.858 %	\$1,691		\$1,691	\$446	\$2,137
CIP Project Engineering	1	0.429 %	\$845		\$845	\$223	\$1,068
Emergency Response	1	0.429 %	\$845		\$845	\$223	\$1,068
Hazard Prevention	1	0.429 %	\$845		\$845	\$223	\$1,068
Network Services	2	0.858 %	\$1,691		\$1,691	\$446	\$2,137
Commissions & Committees	10	4.292 %	\$8,455		\$8,455	\$2,230	\$10,685
Landscape & Park Maintenance	1	0.429 %	\$845		\$845	\$223	\$1,068
Patrol	1	0.429 %	\$845		\$845	\$223	\$1,068
Investigations	1	0.429 %	\$845		\$845	\$223	\$1,068
Neighborhood Services	2	0.858 %	\$1,691		\$1,691	\$446	\$2,137
Technical Services	1	0.429 %	\$845		\$845	\$223	\$1,068
Police Support Services	2	0.858 %	\$1,691		\$1,691	\$446	\$2,137
Traffic Safety	3	1.291 %	\$2,539		\$2,539	\$669	\$3,208
Total	233	100.000 %	\$196,992		\$196,992	\$36,126	\$233,118

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>
(A) Alloc basis:	Count of Council Agenda Items by Department/Division						
Source:	Administration & Records						

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>
Police Administration	550	1.275 %	\$330		\$330	\$62	\$392
Fire Administration	400	0.927 %	\$240		\$240	\$45	\$285
Flood Control	645	1.495 %	\$387		\$387	\$72	\$459
Recreation Administration	600	1.391 %	\$360		\$360	\$67	\$427
Building Maintenance	500	1.159 %	\$300		\$300	\$56	\$356
Long Range Planning	300	0.695 %	\$180		\$180	\$34	\$214
Building and Safety	1,075	2.491 %	\$645		\$645	\$121	\$766
Development Review	400	0.927 %	\$240		\$240	\$45	\$285
Economic Development	130	0.301 %	\$78		\$78	\$15	\$93
Natural Resources Protection	200	0.464 %	\$120		\$120		\$120
City Administration	350	0.811 %	\$210		\$210		\$210
Public Works Administration	860	1.993 %	\$516		\$516	\$97	\$613
Recreational Sports	360	0.834 %	\$216		\$216	\$40	\$256
Transportation Engineering	520	1.205 %	\$312		\$312	\$58	\$370
CIP Project Engineering	1,470	3.407 %	\$882		\$882	\$165	\$1,047
City Attorney	300	0.695 %	\$180		\$180		\$180
Human Resources	330	0.765 %	\$198		\$198	\$37	\$235
Risk Management	170	0.394 %	\$102		\$102	\$19	\$121
Finance	1,280	2.967 %	\$768		\$768	\$144	\$912
Network Services	665	1.541 %	\$399		\$399	\$75	\$474
Facilities - Parks and Recreation	490	1.136 %	\$294		\$294	\$55	\$349
Vehicle & Equipment Maintenance	500	1.159 %	\$300		\$300	\$56	\$356
Geographic Information Services	300	0.695 %	\$180		\$180	\$34	\$214
Community Promotion	65	0.151 %	\$39		\$39	\$7	\$46
Community Development Admin	550	1.275 %	\$330		\$330	\$62	\$392
Landscape & Park Maintenance	1,550	3.592 %	\$930		\$930	\$174	\$1,104
Swim Center Maintenance	150	0.348 %	\$90		\$90	\$17	\$107
Tree Maintenance	440	1.020 %	\$264		\$264	\$49	\$313
Streets & Sidewalk Maintenance	1,005	2.329 %	\$603		\$603	\$113	\$716
Traffic Signals & Lights	200	0.464 %	\$120		\$120	\$22	\$142
Engineering Development Review	335	0.776 %	\$201		\$201	\$38	\$239
Youth Services	2,930	6.791 %	\$1,758		\$1,758	\$329	\$2,087
Community Services	340	0.788 %	\$204		\$204	\$38	\$242
Ranger Program	380	0.881 %	\$228		\$228	\$43	\$271
Aquatics & Sinsheimer Park	775	1.796 %	\$465		\$465	\$87	\$552
Patrol	3,900	9.039 %	\$2,340		\$2,340	\$438	\$2,778
Investigations	1,400	3.245 %	\$840		\$840	\$157	\$997
Police Support Services	1,800	4.172 %	\$1,080		\$1,080	\$202	\$1,282
Neighborhood Services	420	0.973 %	\$252		\$252	\$47	\$299
Traffic Safety	500	1.159 %	\$300		\$300	\$56	\$356
Emergency Response	4,200	9.734 %	\$2,520		\$2,520	\$471	\$2,991

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>
Hazard Prevention	535	1.240 %	\$321		\$321	\$60	\$381
FD500 Water Fund	2,875	6.663 %	\$1,725		\$1,725	\$323	\$2,048
FD510 Parking Fund	2,050	4.751 %	\$1,230		\$1,230	\$230	\$1,460
FD520 Sewer Fund	2,955	6.849 %	\$1,773		\$1,773	\$332	\$2,105
FD530 Transit Fund	232	0.538 %	\$139		\$139	\$26	\$165
Golf Course Oper & Maint	620	1.437 %	\$372		\$372	\$70	\$442
FD640 Reservoir Operations	360	0.834 %	\$216		\$216	\$40	\$256
FD240 CDBG Fund	100	0.232 %	\$60		\$60	\$11	\$71
FD290 Tourism Bid Fund	85	0.196 %	\$53		\$53	\$8	\$61
Total	<u>43,147</u>	<u>100.000 %</u>	<u>\$25,890</u>		<u>\$25,890</u>	<u>\$4,747</u>	<u>\$30,637</u>

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

Source: Finance

Administration & Records
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Clerk Services</u>	<u>Main Switchboard</u>
City Administration	\$46,710	\$46,500	\$210
Natural Resources Protection	\$3,502	\$3,382	\$120
City Attorney	\$10,326	\$10,146	\$180
Finance	\$11,597	\$10,685	\$912
Network Services	\$2,611	\$2,137	\$474
Geographic Information Services	\$214		\$214
Human Resources	\$13,057	\$12,822	\$235
Risk Management	\$3,326	\$3,205	\$121
Public Works Administration	\$13,435	\$12,822	\$613
Building Maintenance	\$356		\$356
Vehicle & Equipment Maintenance	\$2,493	\$2,137	\$356
CIP Project Engineering	\$2,115	\$1,068	\$1,047
Transportation Engineering	\$6,781	\$6,411	\$370
Engineering Development Review	\$8,787	\$8,548	\$239
Hazard Prevention	\$1,449	\$1,068	\$381
Economic Development	\$4,367	\$4,274	\$93
Community Promotion	\$2,183	\$2,137	\$46
Community Development Admin	\$18,556	\$18,164	\$392
Commissions & Committees	\$10,685	\$10,685	
Development Review	\$5,627	\$5,342	\$285
Traffic Signals & Lights	\$142		\$142
Long Range Planning	\$5,556	\$5,342	\$214
Building and Safety	\$5,040	\$4,274	\$766
Landscape & Park Maintenance	\$2,172	\$1,068	\$1,104
Swim Center Maintenance	\$1,175	\$1,068	\$107
Tree Maintenance	\$1,381	\$1,068	\$313
Streets & Sidewalk Maintenance	\$7,127	\$6,411	\$716
Flood Control	\$459		\$459
Recreation Administration	\$3,632	\$3,205	\$427
Facilities - Parks and Recreation	\$349		\$349
Recreational Sports	\$1,324	\$1,068	\$256
Youth Services	\$2,087		\$2,087
Community Services	\$242		\$242
Ranger Program	\$271		\$271
Aquatics & Sinsheimer Park	\$552		\$552
Golf Course Oper & Maint	\$442		\$442
Police Administration	\$4,666	\$4,274	\$392
Patrol	\$3,846	\$1,068	\$2,778
Investigations	\$2,065	\$1,068	\$997
Police Support Services	\$3,419	\$2,137	\$1,282
Neighborhood Services	\$2,436	\$2,137	\$299

City of San Luis Obispo, CA Central Service Cost Allocation

Administration & Records
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Clerk Services</u>	<u>Main Switchboard</u>
Traffic Safety	\$3,564	\$3,208	\$356
Fire Administration	\$5,627	\$5,342	\$285
Emergency Response	\$4,059	\$1,068	\$2,991
Technical Services	\$1,068	\$1,068	
FD240 CDBG Fund	\$71		\$71
FD290 Tourism Bid Fund	\$61		\$61
FD500 Water Fund	\$18,075	\$16,027	\$2,048
FD510 Parking Fund	\$2,528	\$1,068	\$1,460
FD520 Sewer Fund	\$9,584	\$7,479	\$2,105
FD530 Transit Fund	\$2,302	\$2,137	\$165
FD640 Reservoir Operations	\$256		\$256
Total	<u>\$263,755</u>	<u>\$233,118</u>	<u>\$30,637</u>

SCHEDULE 7.01

FINANCE

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.

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

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

Costs are allocated as follows:

- **IT Supervision** – These costs are associated supervision of Information Technology. Costs are allocated to directly to Network Services.
- **GIS Supervision** – These costs are associated supervision of Geographic Information Service. Costs are allocated directly to GIS.

SCHEDULE 7.01

FINANCE

NATURE AND EXTENT OF SERVICE

CONTINUED

- **Revenue Management** - These costs are associated with the activities of revenue management. Costs are allocated based on the amount of time spent by Department/Fund. Business License, Transient Occupancy Tax and Tourism Assessment are not allocated
- **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.
- **Payroll** - These costs are associated with activities involved with processing the City's employee payroll. Costs are allocated based on regular and temporary full time equivalent (FTE) by fund/department/division.
- **General Finance** – These costs are associated with general accounting activities. Costs are allocated based on total expenditures by fund/department/division.
- **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.
- **Cashier** – These costs are associated with collection occurring at the front counter. Costs are allocated based on the amount of time spent by Department/Fund. Collections of Business License, Transient Occupancy Tax and Tourism Assessment are not allocated.

City of San Luis Obispo, CA Central Service Cost Allocation

Finance
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,576,055			\$1,576,055
Allocated additions:				
10000000 - Building Use Charge	\$22,524		\$22,524	
10010100 - City Administration	\$15,457	\$3,082	\$18,539	
10010200 - City Council	\$2,981	\$1,180	\$4,161	
10015100 - City Attorney	\$11,679	\$1,511	\$13,190	
10020100 - Administration & Records	\$9,223	\$2,374	\$11,597	
10025300 - Network Services		\$67,380	\$67,380	
10026100 - Support Services		\$2,524	\$2,524	
10030100 - Human Resources		\$18,257	\$18,257	
10030200 - Risk Management		\$74,508	\$74,508	
10030300 - Wellness Program		\$465	\$465	
10050230 - Building Maintenance		\$33,325	\$33,325	
Total allocated additions:	<u>\$61,864</u>	<u>\$204,606</u>	<u>\$266,470</u>	<u>\$266,470</u>
Total to be allocated	<u>\$1,637,919</u>	<u>\$204,606</u>		<u>\$1,842,525</u>

Finance
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>IT Supervision</u>	<u>GIS Supervision</u>	<u>Revenue Management</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>General Finance</u>	<u>Utility Billing</u>
Wages & Benefits									
SALARIES & WAGES	\$803,297		\$19,118	\$9,559	\$112,301	\$65,308	\$73,662	\$289,910	\$155,599
FRINGE BENEFITS	\$340,336		\$8,100	\$4,050	\$47,579	\$27,669	\$31,209	\$122,827	\$65,923
Other Expense and Cost									
CONTRACT SERVICES - UTILITIES	\$16,509								\$16,509
PRINTING & REPRO SUP - UTILITIE	\$1,669								\$1,669
SERVICES & SUPPLIES	\$414,244		\$9,859	\$4,930	\$57,911	\$33,678	\$37,986	\$149,501	\$80,239
Departmental Expenditures	\$1,576,055		\$37,077	\$18,539	\$217,791	\$126,655	\$142,857	\$562,238	\$319,939
Additions: 1st									
Other	\$61,864	\$61,864							
Functional Cost	\$1,637,919	\$61,864	\$37,077	\$18,539	\$217,791	\$126,655	\$142,857	\$562,238	\$319,939
Reallocate Admin		(\$61,864)	\$1,455	\$728	\$8,549	\$4,972	\$5,607	\$22,069	\$12,558
Allocable Costs	\$1,637,919		\$38,532	\$19,267	\$226,340	\$131,627	\$148,464	\$584,307	\$332,497
1st Allocation	\$1,637,919		\$38,532	\$19,267	\$226,340	\$131,627	\$148,464	\$584,307	\$332,497
Additions: 2nd									
Other	\$204,606	\$204,606							
Functional Cost	\$204,606	\$204,606							
Reallocate Admin		(\$204,606)	\$4,813	\$2,407	\$28,274	\$16,443	\$18,546	\$72,991	\$41,535
Allocable Costs	\$204,606		\$4,813	\$2,407	\$28,274	\$16,443	\$18,546	\$72,991	\$41,535
2nd Allocation	\$204,606		\$4,813	\$2,407	\$28,274	\$16,443	\$18,546	\$72,991	\$41,535
Total allocated	\$1,842,525		\$43,345	\$21,674	\$254,614	\$148,070	\$167,010	\$657,298	\$374,032

Finance
Schedule of costs to be
allocated by function

Cashier

<u>Wages & Benefits</u>	
SALARIES & WAGES	\$77,840
FRINGE BENEFITS	\$32,979
<u>Other Expense and Cost</u>	
CONTRACT SERVICES - UTILITIES	
PRINTING & REPRO SUP - UTILITIE	
SERVICES & SUPPLIES	\$40,140
Departmental Expenditures	\$150,959
Additions: 1st	
Other	
Functional Cost	\$150,959
Reallocate Admin	\$5,926
Allocable Costs	\$156,885
1st Allocation	\$156,885
Additions: 2nd	
Other	
Functional Cost	
Reallocate Admin	\$19,597
Allocable Costs	\$19,597
2nd Allocation	\$19,597
Total allocated	\$176,482

Finance
Schedule of costs to be
allocated by function

Cashier

<u>Wages & Benefits</u>	
SALARIES & WAGES	\$77,840
FRINGE BENEFITS	\$32,979
<u>Other Expense and Cost</u>	
CONTRACT SERVICES - UTILITIE	
New Expense	
SERVICES & SUPPLIES	\$40,140
Departmental Expenditures	\$150,959
Additions: 1st	
Other	
Functional Cost	\$150,959
Reallocate Admin	\$5,926
Allocable Costs	\$156,885
1st Allocation	\$156,885
Additions: 2nd	
Other	
Functional Cost	
Reallocate Admin	\$19,597
Allocable Costs	\$19,597
2nd Allocation	\$19,597
Total allocated	\$176,482

City of San Luis Obispo, CA Central Service Cost Allocation

Finance
Detail allocation of
IT Supervision

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Network Services	100	100.000 %	\$38,532		\$38,532	\$4,813	\$43,345
Total	100	100.000 %	\$38,532		\$38,532	\$4,813	\$43,345

(A) Alloc basis: Direct Allocation to Network Services

Source: Accounting Department

Finance
Detail allocation of
GIS Supervision

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Geographic Information Services	100	100.000 %	\$19,267		\$19,267	\$2,407	\$21,674
Total	100	100.000 %	\$19,267		\$19,267	\$2,407	\$21,674

(A) Alloc basis: Direct Allocation to GIS

Source: Accounting Department

City of San Luis Obispo, CA Central Service Cost Allocation

Finance
Detail allocation of
Revenue 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>
FD510 Parking Fund	2,076	20.760 %	\$46,988		\$46,988	\$5,870	\$52,858
FD530 Transit Fund	302	3.020 %	\$6,835		\$6,835	\$854	\$7,689
All Other	<u>7,622</u>	<u>76.220 %</u>	<u>\$172,517</u>		<u>\$172,517</u>	<u>\$21,550</u>	<u>\$194,067</u>
Total	10,000	100.000 %	\$226,340		\$226,340	\$28,274	\$254,614

(A) Alloc basis: Percent of Time Spent by Department/Fund

Source: Accounting Department

Finance
Detail allocation of
Accounts Payable

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD210 Downtown Bid Fund	19	0.202 %	\$266		\$266	\$35	\$301
FD240 CDBG Fund	9	0.096 %	\$126		\$126	\$16	\$142
FD290 Tourism Bid Fund	127	1.352 %	\$1,780		\$1,780	\$232	\$2,012
FD500 Water Fund	1,083	11.530 %	\$15,176		\$15,176	\$1,981	\$17,157
FD510 Parking Fund	677	7.207 %	\$9,487		\$9,487	\$1,238	\$10,725
FD520 Sewer Fund	1,208	12.861 %	\$16,928		\$16,928	\$2,209	\$19,137
FD530 Transit Fund	184	1.959 %	\$2,578		\$2,578	\$337	\$2,915
FD625 Jack House Fund	17	0.181 %	\$238		\$238	\$31	\$269
FD640 Reservoir Operations	107	1.139 %	\$1,499		\$1,499	\$196	\$1,695
FD650 Narcotics Task Force Fund	70	0.745 %	\$981		\$981	\$128	\$1,109
FD653 Hazardous Mat Task Force Fund	16	0.170 %	\$224		\$224	\$29	\$253
FD655 Bomb Task Force Fund	20	0.213 %	\$280		\$280	\$37	\$317
City Administration	61	0.649 %	\$855		\$855		\$855
City Council	77	0.820 %	\$1,079		\$1,079		\$1,079
Cultural Activities	2	0.021 %	\$28		\$28	\$4	\$32
Economic Development	20	0.213 %	\$280		\$280	\$37	\$317
Natural Resources Protection	60	0.639 %	\$841		\$841		\$841
Community Promotion	59	0.628 %	\$827		\$827	\$108	\$935
City Attorney	96	1.022 %	\$1,345		\$1,345		\$1,345
Administration & Records	108	1.150 %	\$1,513		\$1,513		\$1,513
Network Services	391	4.163 %	\$5,479		\$5,479	\$715	\$6,194
Geographic Information Services	13	0.138 %	\$182		\$182	\$24	\$206
Support Services	81	0.862 %	\$1,135		\$1,135	\$148	\$1,283
Human Resources	79	0.841 %	\$1,107		\$1,107	\$144	\$1,251
Risk Management	111	1.182 %	\$1,555		\$1,555	\$203	\$1,758
Wellness Program	10	0.106 %	\$140		\$140	\$18	\$158
Community Development Admin	105	1.118 %	\$1,471		\$1,471	\$192	\$1,663
Commissions & Committees	11	0.117 %	\$154		\$154	\$20	\$174
Development Review	8	0.085 %	\$112		\$112	\$15	\$127
Long Range Planning	48	0.511 %	\$673		\$673	\$88	\$761
Building and Safety	38	0.405 %	\$533		\$533	\$69	\$602
Public Works Administration	57	0.607 %	\$799		\$799	\$104	\$903
Landscape & Park Maintenance	183	1.948 %	\$2,564		\$2,564	\$335	\$2,899
Swim Center Maintenance	108	1.150 %	\$1,513		\$1,513	\$198	\$1,711
Tree Maintenance	20	0.213 %	\$280		\$280	\$37	\$317
Building Maintenance	200	2.129 %	\$2,803		\$2,803	\$366	\$3,169
Streets & Sidewalk Maintenance	226	2.406 %	\$3,167		\$3,167	\$413	\$3,580
Flood Control	58	0.617 %	\$813		\$813	\$106	\$919
Traffic Signals & Lights	61	0.649 %	\$855		\$855	\$112	\$967
Vehicle & Equipment Maintenace	647	6.888 %	\$9,067		\$9,067	\$1,183	\$10,250
Engineering Development Review	7	0.075 %	\$98		\$98	\$13	\$111

Finance
Detail allocation of
Accounts Payable

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
CIP Project Engineering	36	0.383 %	\$504		\$504	\$66	\$570
Transportation Engineering	26	0.277 %	\$364		\$364	\$48	\$412
Recreation Administration	77	0.820 %	\$1,079		\$1,079	\$141	\$1,220
Facilities - Parks and Recreation	314	3.343 %	\$4,400		\$4,400	\$574	\$4,974
Recreational Sports	75	0.798 %	\$1,051		\$1,051	\$137	\$1,188
Youth Services	93	0.990 %	\$1,303		\$1,303	\$170	\$1,473
Community Services	125	1.331 %	\$1,752		\$1,752	\$229	\$1,981
Ranger Program	39	0.415 %	\$547		\$547	\$71	\$618
Aquatics & Sinsheimer Park	8	0.085 %	\$112		\$112	\$15	\$127
Human Relations	31	0.330 %	\$434		\$434	\$57	\$491
Golf Course Oper & Maint	190	2.023 %	\$2,663		\$2,663	\$347	\$3,010
Police Administration	252	2.683 %	\$3,531		\$3,531	\$461	\$3,992
Patrol	37	0.394 %	\$518		\$518	\$68	\$586
Investigations	31	0.330 %	\$434		\$434	\$57	\$491
Police Support Services	48	0.511 %	\$673		\$673	\$88	\$761
Neighborhood Services	11	0.117 %	\$154		\$154	\$20	\$174
Fire Administration	52	0.554 %	\$729		\$729	\$95	\$824
Emergency Response	244	2.598 %	\$3,419		\$3,419	\$446	\$3,865
Hazard Prevention	31	0.330 %	\$434		\$434	\$57	\$491
Training Services	62	0.660 %	\$869		\$869	\$113	\$982
Technical Services	57	0.607 %	\$799		\$799	\$104	\$903
Disaster Preparedness	20	0.213 %	\$280		\$280	\$37	\$317
All Other	1,019	10.849 %	\$14,280		\$14,280	\$1,864	\$16,144
Traffic Safety	33	0.352 %	\$467		\$467	\$57	\$524
Total	<u>9,393</u>	<u>100.000 %</u>	<u>\$131,627</u>		<u>\$131,627</u>	<u>\$16,443</u>	<u>\$148,070</u>

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

Source: Accounting Department

Finance
Detail allocation of
Payroll

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Administration	550	1.304 %	\$1,935		\$1,935	\$249	\$2,184
Fire Administration	400	0.948 %	\$1,408		\$1,408	\$181	\$1,589
Flood Control	645	1.529 %	\$2,270		\$2,270	\$292	\$2,562
Recreation Administration	600	1.422 %	\$2,111		\$2,111	\$271	\$2,382
Building Maintenance	500	1.185 %	\$1,759		\$1,759	\$226	\$1,985
Long Range Planning	300	0.711 %	\$1,056		\$1,056	\$136	\$1,192
Building and Safety	1,075	2.548 %	\$3,783		\$3,783	\$486	\$4,269
Development Review	400	0.948 %	\$1,408		\$1,408	\$181	\$1,589
Economic Development	130	0.308 %	\$457		\$457	\$59	\$516
Natural Resources Protection	200	0.474 %	\$704		\$704		\$704
City Administration	350	0.830 %	\$1,232		\$1,232		\$1,232
Public Works Administration	860	2.038 %	\$3,026		\$3,026	\$389	\$3,415
Recreational Sports	360	0.853 %	\$1,267		\$1,267	\$163	\$1,430
Transportation Engineering	520	1.232 %	\$1,830		\$1,830	\$235	\$2,065
CIP Project Engineering	1,470	3.484 %	\$5,173		\$5,173	\$665	\$5,838
City Attorney	300	0.711 %	\$1,056		\$1,056		\$1,056
Administration & Records	325	0.770 %	\$1,144		\$1,144		\$1,144
Human Resources	330	0.782 %	\$1,161		\$1,161	\$149	\$1,310
Risk Management	170	0.403 %	\$598		\$598	\$77	\$675
Network Services	665	1.576 %	\$2,340		\$2,340	\$301	\$2,641
Facilities - Parks and Recreation	490	1.161 %	\$1,724		\$1,724	\$222	\$1,946
Vehicle & Equipment Maintenance	500	1.185 %	\$1,759		\$1,759	\$226	\$1,985
Geographic Information Services	300	0.711 %	\$1,056		\$1,056	\$136	\$1,192
Community Promotion	65	0.154 %	\$229		\$229	\$29	\$258
Community Development Admin	550	1.304 %	\$1,935		\$1,935	\$249	\$2,184
Landscape & Park Maintenance	1,550	3.674 %	\$5,454		\$5,454	\$701	\$6,155
Swim Center Maintenance	150	0.356 %	\$528		\$528	\$68	\$596
Tree Maintenance	440	1.043 %	\$1,548		\$1,548	\$199	\$1,747
Streets & Sidewalk Maintenance	1,005	2.382 %	\$3,536		\$3,536	\$454	\$3,990
Traffic Signals & Lights	200	0.474 %	\$704		\$704	\$90	\$794
Engineering Development Review	335	0.794 %	\$1,179		\$1,179	\$151	\$1,330
Youth Services	2,930	6.944 %	\$10,310		\$10,310	\$1,325	\$11,635
Community Services	340	0.806 %	\$1,196		\$1,196	\$154	\$1,350
Ranger Program	380	0.901 %	\$1,337		\$1,337	\$172	\$1,509
Aquatics & Sinsheimer Park	775	1.837 %	\$2,727		\$2,727	\$350	\$3,077
Patrol	3,900	9.243 %	\$13,723		\$13,723	\$1,763	\$15,486
Investigations	1,400	3.318 %	\$4,926		\$4,926	\$633	\$5,559
Police Support Services	1,800	4.266 %	\$6,334		\$6,334	\$814	\$7,148
Neighborhood Services	420	0.995 %	\$1,478		\$1,478	\$190	\$1,668
Traffic Safety	500	1.185 %	\$1,759		\$1,759	\$226	\$1,985
Emergency Response	4,200	9.954 %	\$14,779		\$14,779	\$1,899	\$16,678

Finance
Detail allocation of
Payroll

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Hazard Prevention	535	1.268 %	\$1,883		\$1,883	\$242	\$2,125
FD500 Water Fund	2,875	6.814 %	\$10,116		\$10,116	\$1,300	\$11,416
FD510 Parking Fund	2,050	4.859 %	\$7,213		\$7,213	\$927	\$8,140
FD520 Sewer Fund	2,955	7.004 %	\$10,398		\$10,398	\$1,336	\$11,734
FD530 Transit Fund	232	0.550 %	\$816		\$816	\$105	\$921
Golf Course Oper & Maint	620	1.469 %	\$2,182		\$2,182	\$280	\$2,462
FD640 Reservoir Operations	360	0.853 %	\$1,267		\$1,267	\$163	\$1,430
FD240 CDBG Fund	100	0.237 %	\$352		\$352	\$45	\$397
FD290 Tourism Bid Fund	85	0.203 %	\$298		\$298	\$37	\$335
Total	<u>42,192</u>	<u>100.000 %</u>	<u>\$148,464</u>		<u>\$148,464</u>	<u>\$18,546</u>	<u>\$167,010</u>

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

Source: Accounting Department

Finance
Detail allocation of
General Finance

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	688,740	0.985 %	\$5,753		\$5,753		\$5,753
City Council	117,969	0.169 %	\$985		\$985		\$985
Cultural Activities	278,076	0.398 %	\$2,323		\$2,323	\$301	\$2,624
Economic Development	243,421	0.348 %	\$2,033		\$2,033	\$263	\$2,296
Natural Resources Protection	281,441	0.402 %	\$2,351		\$2,351		\$2,351
Community Promotion	461,087	0.659 %	\$3,852		\$3,852	\$499	\$4,351
City Attorney	915,135	1.308 %	\$7,645		\$7,645		\$7,645
Administration & Records	434,109	0.621 %	\$3,626		\$3,626		\$3,626
Network Services	2,102,014	3.005 %	\$17,559		\$17,559	\$2,273	\$19,832
Support Services	118,426	0.169 %	\$989		\$989	\$128	\$1,117
Human Resources	568,247	0.812 %	\$4,747		\$4,747	\$614	\$5,361
Risk Management	2,434,619	3.481 %	\$20,338		\$20,338	\$2,632	\$22,970
Wellness Program	13,854	0.020 %	\$116		\$116	\$15	\$131
Community Development Admin	534,137	0.764 %	\$4,462		\$4,462	\$578	\$5,040
Commissions & Committees	22,764	0.033 %	\$190		\$190	\$25	\$215
Development Review	522,565	0.747 %	\$4,365		\$4,365	\$565	\$4,930
Long Range Planning	947,640	1.355 %	\$7,916		\$7,916	\$1,025	\$8,941
Building and Safety	1,139,083	1.628 %	\$9,515		\$9,515	\$1,232	\$10,747
Public Works Administration	825,376	1.180 %	\$6,895		\$6,895	\$892	\$7,787
Landscape & Park Maintenance	2,172,610	3.106 %	\$18,149		\$18,149	\$2,349	\$20,498
Swim Center Maintenance	409,241	0.585 %	\$3,419		\$3,419	\$442	\$3,861
Tree Maintenance	387,834	0.554 %	\$3,240		\$3,240	\$419	\$3,659
Building Maintenance	1,018,467	1.456 %	\$8,508		\$8,508	\$1,101	\$9,609
Streets & Sidewalk Maintenance	1,136,103	1.624 %	\$9,491		\$9,491	\$1,228	\$10,719
Flood Control	688,469	0.984 %	\$5,751		\$5,751	\$744	\$6,495
Traffic Signals & Lights	467,255	0.668 %	\$3,903		\$3,903	\$505	\$4,408
Vehicle & Equipment Maintenace	1,178,954	1.686 %	\$9,848		\$9,848	\$1,275	\$11,123
Engineering Development Review	414,442	0.593 %	\$3,462		\$3,462	\$448	\$3,910
CIP Project Engineering	1,731,021	2.475 %	\$14,460		\$14,460	\$1,872	\$16,332
Transportation Engineering	506,283	0.724 %	\$4,229		\$4,229	\$547	\$4,776
Human Relations	253,351	0.362 %	\$2,116		\$2,116	\$274	\$2,390
Recreation Administration	654,931	0.936 %	\$5,471		\$5,471	\$708	\$6,179
Facilities - Parks and Recreation	199,866	0.286 %	\$1,670		\$1,670	\$216	\$1,886
Recreational Sports	288,436	0.412 %	\$2,409		\$2,409	\$312	\$2,721
Youth Services	868,890	1.242 %	\$7,258		\$7,258	\$939	\$8,197
Community Services	199,780	0.286 %	\$1,669		\$1,669	\$216	\$1,885
Ranger Program	238,211	0.341 %	\$1,990		\$1,990	\$258	\$2,248
Aquatics & Sinsheimer Park	315,916	0.452 %	\$2,639		\$2,639	\$342	\$2,981
Police Administration	1,305,170	1.866 %	\$10,903		\$10,903	\$1,411	\$12,314
Patrol	7,222,954	10.326 %	\$60,338		\$60,338	\$7,809	\$68,147
Investigations	2,360,220	3.374 %	\$19,716		\$19,716	\$2,552	\$22,268

Finance
Detail allocation of
General Finance

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Neighborhood Services	176,788	0.253 %	\$1,477		\$1,477	\$191	\$1,668
Fire Administration	763,960	1.092 %	\$6,382		\$6,382	\$826	\$7,208
Emergency Response	8,189,369	11.708 %	\$68,411		\$68,411	\$8,854	\$77,265
Hazard Prevention	583,226	0.834 %	\$4,872		\$4,872	\$631	\$5,503
Training Services	121,416	0.174 %	\$1,014		\$1,014	\$131	\$1,145
Technical Services	23,402	0.033 %	\$195		\$195	\$25	\$220
Disaster Preparedness	15,827	0.023 %	\$132		\$132	\$17	\$149
FD210 Downtown Bid Fund	208,489	0.298 %	\$1,742		\$1,742	\$225	\$1,967
FD240 CDBG Fund	271,040	0.387 %	\$2,264		\$2,264	\$293	\$2,557
FD500 Water Fund	6,272,941	8.968 %	\$52,402		\$52,402	\$6,782	\$59,184
FD510 Parking Fund	1,848,500	2.643 %	\$15,442		\$15,442	\$1,999	\$17,441
FD520 Sewer Fund	5,816,288	8.315 %	\$48,587		\$48,587	\$6,289	\$54,876
Golf Course Oper & Maint	523,237	0.748 %	\$4,371		\$4,371	\$566	\$4,937
FD625 Jack House Fund	1,338	0.002 %	\$11		\$11	\$1	\$12
FD640 Reservoir Operations	842,053	1.204 %	\$7,034		\$7,034	\$910	\$7,944
FD650 Narcotics Task Force Fund	178,629	0.255 %	\$1,492		\$1,492	\$193	\$1,685
FD653 Hazardous Mat Task Force Fund	4,664	0.007 %	\$39		\$39	\$5	\$44
FD655 Bomb Task Force Fund	4,976	0.007 %	\$42		\$42	\$5	\$47
Geographic Information Services	446,481	0.638 %	\$3,730		\$3,730	\$483	\$4,213
FD290 Tourism Bid Fund	1,029,444	1.472 %	\$8,600		\$8,600	\$1,113	\$9,713
FD530 Transit Fund	2,746,600	3.927 %	\$22,944		\$22,944	\$2,970	\$25,914
Police Support Services	2,352,251	3.363 %	\$19,650		\$19,650	\$2,543	\$22,193
Traffic Safety	858,812	1.227 %	\$7,175		\$7,175	\$930	\$8,105
Total	69,946,838	100.000 %	\$584,307		\$584,307	\$72,991	\$657,298

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

Source: Accounting Department

Finance
Detail allocation of
Utility Billing

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD500 Water Fund	50	50.000 %	\$166,249		\$166,249	\$20,768	\$187,017
FD520 Sewer Fund	50	50.000 %	\$166,248		\$166,248	\$20,767	\$187,015
Total	<u>100</u>	<u>100.000 %</u>	<u>\$332,497</u>		<u>\$332,497</u>	<u>\$41,535</u>	<u>\$374,032</u>

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

Source: Accounting Department

Finance
Detail allocation of
Cashier

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD510 Parking Fund	727	7.270 %	\$11,406		\$11,406	\$1,425	\$12,831
FD530 Transit Fund	106	1.060 %	\$1,663		\$1,663	\$208	\$1,871
All Other	6,355	63.550 %	\$99,700		\$99,700	\$12,454	\$112,154
FD500 Water Fund	1,406	14.060 %	\$22,058		\$22,058	\$2,755	\$24,813
FD520 Sewer Fund	1,406	14.060 %	\$22,058		\$22,058	\$2,755	\$24,813
Total	10,000	100.000 %	\$156,885		\$156,885	\$19,597	\$176,482

(A) Alloc basis: Direct Allocation to Parking and Transit Funds

Source: Accounting Department

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>IT Supervision</u>	<u>GIS Supervision</u>	<u>Revenue Management</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>General Finance</u>	<u>Utility Billing</u>	<u>Cashier</u>
City Administration	\$7,840				\$855	\$1,232	\$5,753		
City Council	\$2,064				\$1,079		\$985		
Natural Resources Protection	\$3,896				\$841	\$704	\$2,351		
City Attorney	\$10,046				\$1,345	\$1,056	\$7,645		
Administration & Records	\$6,283				\$1,513	\$1,144	\$3,626		
Network Services	\$72,012	\$43,345			\$6,194	\$2,641	\$19,832		
Geographic Information Services	\$27,285		\$21,674		\$206	\$1,192	\$4,213		
Support Services	\$2,400				\$1,283		\$1,117		
Human Resources	\$7,922				\$1,251	\$1,310	\$5,361		
Risk Management	\$25,403				\$1,758	\$675	\$22,970		
Wellness Program	\$289				\$158		\$131		
Public Works Administration	\$12,105				\$903	\$3,415	\$7,787		
Building Maintenance	\$14,763				\$3,169	\$1,985	\$9,609		
Vehicle & Equipment Maintenance	\$23,358				\$10,250	\$1,985	\$11,123		
CIP Project Engineering	\$22,740				\$570	\$5,838	\$16,332		
Transportation Engineering	\$7,253				\$412	\$2,065	\$4,776		
Engineering Development Review	\$5,351				\$111	\$1,330	\$3,910		
Hazard Prevention	\$8,119				\$491	\$2,125	\$5,503		
Cultural Activities	\$2,656				\$32		\$2,624		
Economic Development	\$3,129				\$317	\$516	\$2,296		
Community Promotion	\$5,544				\$935	\$258	\$4,351		
Human Relations	\$2,881				\$491		\$2,390		
Community Development Admin	\$8,887				\$1,663	\$2,184	\$5,040		
Commissions & Committees	\$389				\$174		\$215		
Development Review	\$6,646				\$127	\$1,589	\$4,930		
Traffic Signals & Lights	\$6,169				\$967	\$794	\$4,408		
Long Range Planning	\$10,894				\$761	\$1,192	\$8,941		
Building and Safety	\$15,618				\$602	\$4,269	\$10,747		
Landscape & Park Maintenance	\$29,552				\$2,899	\$6,155	\$20,498		
Swim Center Maintenance	\$6,168				\$1,711	\$596	\$3,861		
Tree Maintenance	\$5,723				\$317	\$1,747	\$3,659		
Streets & Sidewalk Maintenance	\$18,289				\$3,580	\$3,990	\$10,719		
Flood Control	\$9,976				\$919	\$2,562	\$6,495		
Recreation Administration	\$9,781				\$1,220	\$2,382	\$6,179		
Facilities - Parks and Recreation	\$8,806				\$4,974	\$1,946	\$1,886		
Recreational Sports	\$5,339				\$1,188	\$1,430	\$2,721		
Youth Services	\$21,305				\$1,473	\$11,635	\$8,197		
Community Services	\$5,216				\$1,981	\$1,350	\$1,885		
Ranger Program	\$4,375				\$618	\$1,509	\$2,248		
Aquatics & Sinsheimer Park	\$6,185				\$127	\$3,077	\$2,981		
Golf Course Oper & Maint	\$10,409				\$3,010	\$2,462	\$4,937		

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>IT Supervision</u>	<u>GIS Supervision</u>	<u>Revenue Management</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>General Finance</u>	<u>Utility Billing</u>	<u>Cashier</u>
Police Administration	\$18,490				\$3,992	\$2,184	\$12,314		
Patrol	\$84,219				\$586	\$15,486	\$68,147		
Investigations	\$28,318				\$491	\$5,559	\$22,268		
Police Support Services	\$30,102				\$761	\$7,148	\$22,193		
Neighborhood Services	\$3,510				\$174	\$1,668	\$1,668		
Traffic Safety	\$10,614				\$524	\$1,985	\$8,105		
Fire Administration	\$9,621				\$824	\$1,589	\$7,208		
Emergency Response	\$97,808				\$3,865	\$16,678	\$77,265		
Training Services	\$2,127				\$982		\$1,145		
Technical Services	\$1,123				\$903		\$220		
Disaster Preparedness	\$466				\$317		\$149		
FD210 Downtown Bid Fund	\$2,268				\$301		\$1,967		
FD240 CDBG Fund	\$3,096				\$142	\$397	\$2,557		
FD290 Tourism Bid Fund	\$12,060				\$2,012	\$335	\$9,713		
FD500 Water Fund	\$299,587				\$17,157	\$11,416	\$59,184	\$187,017	\$24,813
FD510 Parking Fund	\$101,995			\$52,858	\$10,725	\$8,140	\$17,441		\$12,831
FD520 Sewer Fund	\$297,575				\$19,137	\$11,734	\$54,876	\$187,015	\$24,813
FD530 Transit Fund	\$39,310			\$7,689	\$2,915	\$921	\$25,914		\$1,871
FD625 Jack House Fund	\$281				\$269		\$12		
FD640 Reservoir Operations	\$11,069				\$1,695	\$1,430	\$7,944		
FD650 Narcotics Task Force Fund	\$2,794				\$1,109		\$1,685		
FD653 Hazardous Mat Task Force Fund	\$297				\$253		\$44		
FD655 Bomb Task Force Fund	\$364				\$317		\$47		
All Other	\$322,365			\$194,067	\$16,144				\$112,154
Total	\$1,842,525	\$43,345	\$21,674	\$254,614	\$148,070	\$167,010	\$657,298	\$374,032	\$176,482

SCHEDULE 8.01

NETWORK SERVICES

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

Prepared by:

SCHEDULE 8.01

NETWORK SERVICES

NATURE AND EXTENT OF SERVICE

CONTINUED

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

**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>
	\$2,102,015			\$2,102,015
Allocated additions:				
10000000 - Building Use Charge	\$15,818		\$15,818	
10010100 - City Administration	\$20,616	\$4,110	\$24,726	
10010200 - City Council	\$3,976	\$1,573	\$5,549	
10015100 - City Attorney	\$15,577	\$2,015	\$17,592	
10020100 - Administration & Records	\$2,090	\$521	\$2,611	
10025100 - Finance	\$63,910	\$8,102	\$72,012	
10025450 - Geographic Information Services		\$5,695	\$5,695	
10026100 - Support Services		\$2,606	\$2,606	
10030100 - Human Resources		\$9,485	\$9,485	
10030200 - Risk Management		\$38,709	\$38,709	
10030300 - Wellness Program		\$241	\$241	
10050230 - Building Maintenance		\$23,403	\$23,403	
10050340 - Vehicle & Equipment Maintenance		\$7,807	\$7,807	
Total allocated additions:	<u>\$121,987</u>	<u>\$104,267</u>	<u>\$226,254</u>	<u>\$226,254</u>
Total to be allocated	<u>\$2,224,002</u>	<u>\$104,267</u>	:	<u>\$2,328,269</u>

Network Services
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Network Services & Desktop Support</u>	<u>Tablet & MDC Support</u>	<u>Server Support</u>	<u>Network Support</u>	<u>Radios</u>	<u>Telemetry</u>	<u>Cell Phones</u>
Wages & Benefits									
SALARIES & WAGES	\$591,497		\$105,239	\$121,035	\$149,960	\$88,554	\$46,089	\$61,133	\$9,847
FRINGE BENEFITS	\$228,774		\$40,703	\$46,813	\$58,000	\$34,250	\$17,826	\$23,644	\$3,808
Other Expense and Cost									
CONTRACT NETWORK SERVICE	\$190,374		\$71,646		\$47,249	\$24,523	\$18,154	\$28,802	
DATA PROCESSING SERVICES	\$173,405		\$131,037		\$1,350	\$41,018			
COMPUTER SUPPLIES	\$512,945		\$289,192	\$3,797	\$194,479	\$25,477			
PUBLICATIONS & SUBSCRIPT	\$1,151		\$1,151						
EDUCATION & TRAINING	\$20,064		\$17,064		\$3,000				
CITYWIDE TRAINING	\$20,518		\$20,518						
PROFESSION ORGANIZATION	\$775		\$775						
TRIPS AND MEETINGS	\$1,220		\$1,220						
ELECTRIC UTILITIES SERVICE	\$3,967								
TELEPHONE SERVICES	\$137,915								
CELLULAR SERVICES	\$98,578		\$13,500	\$388					\$27,207
PAGER SERVICES	\$7,994		\$1,525						
BUILDING & PROPERTY	\$56,598								
OPERATING MAT & SUPP	\$22,079						\$19,431	\$2,648	
MACHINERY & EQUIPMENT	\$34,161				\$34,161				
Departmental Expenditures	<u>\$2,102,015</u>		<u>\$693,570</u>	<u>\$172,033</u>	<u>\$488,199</u>	<u>\$213,822</u>	<u>\$101,500</u>	<u>\$116,227</u>	<u>\$40,862</u>
Additions: 1st									
Other	\$121,987	\$121,987							
Functional Cost	\$2,224,002	\$121,987	\$693,570	\$172,033	\$488,199	\$213,822	\$101,500	\$116,227	\$40,862
Reallocate Admin		(\$121,987)	\$40,250	\$9,984	\$28,332	\$12,409	\$5,890	\$6,745	\$2,371
Allocable Costs	<u>\$2,224,002</u>		<u>\$733,820</u>	<u>\$182,017</u>	<u>\$516,531</u>	<u>\$226,231</u>	<u>\$107,390</u>	<u>\$122,972</u>	<u>\$43,233</u>
1st Allocation	<u>\$2,224,002</u>		<u>\$733,820</u>	<u>\$182,017</u>	<u>\$516,531</u>	<u>\$226,231</u>	<u>\$107,390</u>	<u>\$122,972</u>	<u>\$43,233</u>
Additions: 2nd									
Other	\$104,267	\$104,267							
Functional Cost	\$104,267	\$104,267							
Reallocate Admin		(\$104,267)	\$34,403	\$8,533	\$24,216	\$10,606	\$5,035	\$5,765	\$2,027
Allocable Costs	<u>\$104,267</u>		<u>\$34,403</u>	<u>\$8,533</u>	<u>\$24,216</u>	<u>\$10,606</u>	<u>\$5,035</u>	<u>\$5,765</u>	<u>\$2,027</u>
2nd Allocation	<u>\$104,267</u>		<u>\$34,403</u>	<u>\$8,533</u>	<u>\$24,216</u>	<u>\$10,606</u>	<u>\$5,035</u>	<u>\$5,765</u>	<u>\$2,027</u>
Total allocated	<u>\$2,328,269</u>		<u>\$768,223</u>	<u>\$190,550</u>	<u>\$540,747</u>	<u>\$236,837</u>	<u>\$112,425</u>	<u>\$128,737</u>	<u>\$45,260</u>

Network Services
Schedule of costs to be
allocated by function

	<u>Pagers</u>	<u>Cellular Data Services</u>	<u>Telephones</u>	<u>Cuesta Peak</u>	<u>South Hills</u>	<u>Tassajara</u>
<u>Wages & Benefits</u>						
SALARIES & WAGES			\$9,640			
FRINGE BENEFITS			\$3,730			
<u>Other Expense and Cost</u>						
CONTRACT NETWORK SERVICE						
DATA PROCESSING SERVICES						
COMPUTER SUPPLIES						
PUBLICATIONS & SUBSCRIPT						
EDUCATION & TRAINING						
CITYWIDE TRAINING						
PROFESSION ORGANIZATION						
TRIPS AND MEETINGS						
ELECTRIC UTILITIES SERVICE					\$3,967	
TELEPHONE SERVICES			\$137,915			
CELLULAR SERVICES		\$57,483				
PAGER SERVICES	\$6,469					
BUILDING & PROPERTY				\$2,400	\$25,621	\$28,577
OPERATING MAT & SUPP						
MACHINERY & EQUIPMENT						
Departmental Expenditures	<u>\$6,469</u>	<u>\$57,483</u>	<u>\$151,285</u>	<u>\$2,400</u>	<u>\$29,588</u>	<u>\$28,577</u>
Additions: 1st						
Other						
Functional Cost	<u>\$6,469</u>	<u>\$57,483</u>	<u>\$151,285</u>	<u>\$2,400</u>	<u>\$29,588</u>	<u>\$28,577</u>
Reallocate Admin	<u>\$375</u>	<u>\$3,336</u>	<u>\$8,780</u>	<u>\$139</u>	<u>\$1,717</u>	<u>\$1,659</u>
Allocable Costs	<u>\$6,844</u>	<u>\$60,819</u>	<u>\$160,065</u>	<u>\$2,539</u>	<u>\$31,305</u>	<u>\$30,236</u>
1st Allocation	<u>\$6,844</u>	<u>\$60,819</u>	<u>\$160,065</u>	<u>\$2,539</u>	<u>\$31,305</u>	<u>\$30,236</u>
Additions: 2nd						
Other						
Functional Cost						
Reallocate Admin	<u>\$321</u>	<u>\$2,851</u>	<u>\$7,504</u>	<u>\$119</u>	<u>\$1,468</u>	<u>\$1,419</u>
Allocable Costs	<u>\$321</u>	<u>\$2,851</u>	<u>\$7,504</u>	<u>\$119</u>	<u>\$1,468</u>	<u>\$1,419</u>
2nd Allocation	<u>\$321</u>	<u>\$2,851</u>	<u>\$7,504</u>	<u>\$119</u>	<u>\$1,468</u>	<u>\$1,419</u>
Total allocated	<u>\$7,165</u>	<u>\$63,670</u>	<u>\$167,569</u>	<u>\$2,658</u>	<u>\$32,773</u>	<u>\$31,655</u>

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

<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	544	1.036 %	\$7,603		\$7,603		\$7,603
Public Works Administration	1,105	2.104 %	\$15,443		\$15,443	\$802	\$16,245
Recreation Administration	967	1.842 %	\$13,514		\$13,514	\$702	\$14,216
Transportation Engineering	1,005	1.914 %	\$14,046		\$14,046	\$730	\$14,776
CIP Project Engineering	2,198	4.186 %	\$30,719		\$30,719	\$1,596	\$32,315
City Attorney	400	0.762 %	\$5,590		\$5,590		\$5,590
Administration & Records	1,142	2.175 %	\$15,960		\$15,960		\$15,960
Human Resources	532	1.013 %	\$7,435		\$7,435	\$386	\$7,821
Risk Management	268	0.510 %	\$3,745		\$3,745	\$195	\$3,940
Finance	2,352	4.479 %	\$32,871		\$32,871		\$32,871
Building Maintenance	1,120	2.133 %	\$15,653		\$15,653	\$813	\$16,466
Vehicle & Equipment Maintenance	600	1.143 %	\$8,385		\$8,385	\$436	\$8,821
City Council	456	0.868 %	\$6,373		\$6,373		\$6,373
Police Administration	1,600	3.047 %	\$22,361		\$22,361	\$1,162	\$23,523
Fire Administration	950	1.809 %	\$13,277		\$13,277	\$690	\$13,967
FD500 Water Fund	3,947	7.517 %	\$55,162		\$55,162	\$2,866	\$58,028
FD520 Sewer Fund	3,415	6.504 %	\$47,727		\$47,727	\$2,479	\$50,206
FD640 Reservoir Operations	400	0.762 %	\$5,590		\$5,590	\$290	\$5,880
Flood Control	110	0.209 %	\$1,537		\$1,537	\$80	\$1,617
FD510 Parking Fund	1,500	2.857 %	\$20,963		\$20,963	\$1,089	\$22,052
FD530 Transit Fund	624	1.188 %	\$8,721		\$8,721	\$453	\$9,174
Facilities - Parks and Recreation	252	0.480 %	\$3,522		\$3,522	\$183	\$3,705
Long Range Planning	951	1.811 %	\$13,291		\$13,291	\$690	\$13,981
Building and Safety	1,861	3.544 %	\$26,009		\$26,009	\$1,351	\$27,360
Development Review	751	1.430 %	\$10,496		\$10,496	\$545	\$11,041
Economic Development	215	0.409 %	\$3,005		\$3,005	\$156	\$3,161
Natural Resources Protection	229	0.436 %	\$3,200		\$3,200		\$3,200
Geographic Information Services	985	1.876 %	\$13,766		\$13,766	\$715	\$14,481
Community Development Admin	691	1.316 %	\$9,657		\$9,657	\$502	\$10,159
Landscape & Park Maintenance	1,000	1.905 %	\$13,976		\$13,976	\$726	\$14,702
Swim Center Maintenance	100	0.190 %	\$1,398		\$1,398	\$73	\$1,471
Tree Maintenance	300	0.571 %	\$4,193		\$4,193	\$218	\$4,411
Streets & Sidewalk Maintenance	590	1.124 %	\$8,246		\$8,246	\$428	\$8,674
Traffic Signals & Lights	200	0.381 %	\$2,795		\$2,795	\$145	\$2,940
Engineering Development Review	800	1.524 %	\$11,181		\$11,181	\$581	\$11,762
Recreational Sports	345	0.657 %	\$4,822		\$4,822	\$250	\$5,072
Youth Services	646	1.230 %	\$9,028		\$9,028	\$469	\$9,497
Community Services	137	0.261 %	\$1,915		\$1,915	\$99	\$2,014
Ranger Program	354	0.674 %	\$4,947		\$4,947	\$257	\$5,204
Aquatics & Sinsheimer Park	500	0.952 %	\$6,988		\$6,988	\$363	\$7,351
Patrol	1,800	3.428 %	\$25,156		\$25,156	\$1,307	\$26,463

Network Services
Detail allocation of
Network Services & Desktop Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Investigations	1,800	3.428 %	\$25,156		\$25,156	\$1,307	\$26,463
Neighborhood Services	600	1.143 %	\$8,385		\$8,385	\$436	\$8,821
Traffic Safety	800	1.524 %	\$11,181		\$11,181	\$581	\$11,762
Emergency Response	2,300	4.380 %	\$32,144		\$32,144	\$1,670	\$33,814
Hazard Prevention	650	1.238 %	\$9,084		\$9,084	\$472	\$9,556
Golf Course Oper & Maint	900	1.714 %	\$12,578		\$12,578	\$653	\$13,231
Community Promotion	23	0.044 %	\$321		\$321	\$17	\$338
Wellness Program	100	0.190 %	\$1,398		\$1,398	\$73	\$1,471
Police Support Services	7,300	13.903 %	\$102,022		\$102,022	\$5,300	\$107,322
FD290 Tourism Bid Fund	92	0.179 %	\$1,285		\$1,285	\$67	\$1,352
Total	<u>52,507</u>	<u>100.000 %</u>	<u>\$733,820</u>		<u>\$733,820</u>	<u>\$34,403</u>	<u>\$768,223</u>

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

Source: Network Services

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

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Council	5	6.024 %	\$10,965		\$10,965		\$10,965
Building and Safety	7	8.434 %	\$15,351		\$15,351	\$766	\$16,117
Traffic Signals & Lights	2	2.410 %	\$4,386		\$4,386	\$219	\$4,605
CIP Project Engineering	13	15.663 %	\$28,509		\$28,509	\$1,422	\$29,931
Patrol	27	32.530 %	\$59,210		\$59,210	\$2,954	\$62,164
Investigations	3	3.614 %	\$6,579		\$6,579	\$328	\$6,907
Police Support Services	1	1.205 %	\$2,193		\$2,193	\$109	\$2,302
Neighborhood Services	1	1.205 %	\$2,193		\$2,193	\$109	\$2,302
Traffic Safety	6	7.229 %	\$13,158		\$13,158	\$656	\$13,814
Emergency Response	9	10.843 %	\$19,737		\$19,737	\$985	\$20,722
FD500 Water Fund	7	8.434 %	\$15,351		\$15,351	\$766	\$16,117
FD520 Sewer Fund	2	2.409 %	\$4,385		\$4,385	\$219	\$4,604
Total	83	100.000 %	\$182,017		\$182,017	\$8,533	\$190,550

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

Source: Network Services

**Network Services
Detail allocation of
Server Support**

<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	39	0.285 %	\$1,471		\$1,471		\$1,471
City Council	61	0.445 %	\$2,300		\$2,300		\$2,300
Economic Development	10	0.073 %	\$377		\$377	\$19	\$396
Natural Resources Protection	19	0.139 %	\$716		\$716		\$716
Community Promotion	2	0.015 %	\$75		\$75	\$4	\$79
City Attorney	29	0.212 %	\$1,093		\$1,093		\$1,093
Administration & Records	528	3.854 %	\$19,909		\$19,909		\$19,909
Finance	528	3.854 %	\$19,909		\$19,909		\$19,909
Geographic Information Services	1,259	9.190 %	\$47,472		\$47,472	\$2,440	\$49,912
Human Resources	32	0.234 %	\$1,207		\$1,207	\$62	\$1,269
Risk Management	16	0.117 %	\$603		\$603	\$31	\$634
Community Development Admin	107	0.781 %	\$4,035		\$4,035	\$207	\$4,242
Development Review	110	0.803 %	\$4,148		\$4,148	\$213	\$4,361
Long Range Planning	105	0.766 %	\$3,959		\$3,959	\$203	\$4,162
Building and Safety	246	1.796 %	\$9,276		\$9,276	\$477	\$9,753
Public Works Administration	78	0.569 %	\$2,941		\$2,941	\$151	\$3,092
Landscape & Park Maintenance	171	1.248 %	\$6,448		\$6,448	\$331	\$6,779
Swim Center Maintenance	17	0.124 %	\$641		\$641	\$33	\$674
Tree Maintenance	49	0.358 %	\$1,848		\$1,848	\$95	\$1,943
Building Maintenance	256	1.869 %	\$9,653		\$9,653	\$496	\$10,149
Streets & Sidewalk Maintenance	108	0.788 %	\$4,072		\$4,072	\$209	\$4,281
Flood Control	72	0.526 %	\$2,715		\$2,715	\$140	\$2,855
Traffic Signals & Lights	76	0.555 %	\$2,866		\$2,866	\$147	\$3,013
Vehicle & Equipment Maintenace	70	0.511 %	\$2,639		\$2,639	\$136	\$2,775
Engineering Development Review	33	0.241 %	\$1,244		\$1,244	\$64	\$1,308
CIP Project Engineering	232	1.694 %	\$8,748		\$8,748	\$450	\$9,198
Transportation Engineering	181	1.321 %	\$6,825		\$6,825	\$351	\$7,176
Recreation Administration	70	0.511 %	\$2,639		\$2,639	\$136	\$2,775
Facilities - Parks and Recreation	55	0.401 %	\$2,074		\$2,074	\$107	\$2,181
Recreational Sports	46	0.336 %	\$1,734		\$1,734	\$89	\$1,823
Youth Services	255	1.861 %	\$9,615		\$9,615	\$494	\$10,109
Community Services	38	0.277 %	\$1,433		\$1,433	\$74	\$1,507
Ranger Program	56	0.409 %	\$2,112		\$2,112	\$109	\$2,221
Aquatics & Sinsheimer Park	93	0.679 %	\$3,507		\$3,507	\$180	\$3,687
Golf Course Oper & Maint	60	0.438 %	\$2,262		\$2,262	\$116	\$2,378
Police Administration	180	1.314 %	\$6,787		\$6,787	\$349	\$7,136
Patrol	1,344	9.811 %	\$50,677		\$50,677	\$2,605	\$53,282
Investigations	426	3.110 %	\$16,063		\$16,063	\$826	\$16,889
Police Support Services	1,923	14.038 %	\$72,508		\$72,508	\$3,727	\$76,235
Neighborhood Services	105	0.766 %	\$3,959		\$3,959	\$203	\$4,162
Traffic Safety	164	1.197 %	\$6,184		\$6,184	\$318	\$6,502

Network Services
Detail allocation of
Server Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fire Administration	139	1.015 %	\$5,241		\$5,241	\$269	\$5,510
Emergency Response	1,511	11.030 %	\$56,973		\$56,973	\$2,928	\$59,901
Hazard Prevention	108	0.788 %	\$4,072		\$4,072	\$209	\$4,281
FD290 Tourism Bid Fund	8	0.058 %	\$302		\$302	\$16	\$318
FD500 Water Fund	610	4.453 %	\$23,001		\$23,001	\$1,182	\$24,183
FD510 Parking Fund	209	1.526 %	\$7,881		\$7,881	\$405	\$8,286
FD520 Sewer Fund	1,406	10.264 %	\$53,014		\$53,014	\$2,725	\$55,739
FD530 Transit Fund	324	2.365 %	\$12,217		\$12,217	\$628	\$12,845
FD640 Reservoir Operations	135	0.985 %	\$5,086		\$5,086	\$262	\$5,348
Total	<u>13,699</u>	<u>100.000 %</u>	<u>\$516,531</u>		<u>\$516,531</u>	<u>\$24,216</u>	<u>\$540,747</u>

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

Source: Network Services

**Network Services
Detail allocation of
Network Support**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	19	0.947 %	\$2,143		\$2,143		\$2,143
City Council	23	1.147 %	\$2,594		\$2,594		\$2,594
Economic Development	5	0.249 %	\$564		\$564	\$29	\$593
Natural Resources Protection	9	0.449 %	\$1,015		\$1,015		\$1,015
City Attorney	14	0.698 %	\$1,579		\$1,579		\$1,579
Administration & Records	39	1.944 %	\$4,398		\$4,398		\$4,398
Finance	61	3.041 %	\$6,879		\$6,879		\$6,879
Geographic Information Services	11	0.548 %	\$1,241		\$1,241	\$63	\$1,304
Human Resources	15	0.748 %	\$1,692		\$1,692	\$86	\$1,778
Risk Management	30	1.496 %	\$3,383		\$3,383	\$173	\$3,556
Community Development Admin	16	0.798 %	\$1,804		\$1,804	\$92	\$1,896
Development Review	14	0.698 %	\$1,579		\$1,579	\$81	\$1,660
Long Range Planning	14	0.698 %	\$1,579		\$1,579	\$81	\$1,660
Building and Safety	37	1.844 %	\$4,173		\$4,173	\$213	\$4,386
Public Works Administration	40	1.994 %	\$4,511		\$4,511	\$230	\$4,741
Landscape & Park Maintenance	24	1.196 %	\$2,707		\$2,707	\$138	\$2,845
Swim Center Maintenance	24	1.196 %	\$2,707		\$2,707	\$138	\$2,845
Tree Maintenance	4	0.199 %	\$451		\$451	\$23	\$474
Building Maintenance	28	1.396 %	\$3,158		\$3,158	\$161	\$3,319
Streets & Sidewalk Maintenance	15	0.748 %	\$1,692		\$1,692	\$86	\$1,778
Flood Control	5	0.249 %	\$564		\$564	\$29	\$593
Traffic Signals & Lights	4	0.199 %	\$451		\$451	\$23	\$474
Vehicle & Equipment Maintenance	4	0.199 %	\$451		\$451	\$23	\$474
Engineering Development Review	10	0.499 %	\$1,128		\$1,128	\$58	\$1,186
CIP Project Engineering	50	2.493 %	\$5,639		\$5,639	\$288	\$5,927
Transportation Engineering	18	0.897 %	\$2,030		\$2,030	\$104	\$2,134
Recreation Administration	13	0.648 %	\$1,466		\$1,466	\$75	\$1,541
Facilities - Parks and Recreation	56	2.792 %	\$6,316		\$6,316	\$323	\$6,639
Recreational Sports	21	1.047 %	\$2,368		\$2,368	\$121	\$2,489
Youth Services	47	2.343 %	\$5,301		\$5,301	\$271	\$5,572
Community Services	7	0.349 %	\$789		\$789	\$40	\$829
Ranger Program	10	0.499 %	\$1,128		\$1,128	\$58	\$1,186
Aquatics & Sinsheimer Park	27	1.346 %	\$3,045		\$3,045	\$156	\$3,201
Golf Course Oper & Maint	50	2.493 %	\$5,639		\$5,639	\$288	\$5,927
Police Administration	12	0.598 %	\$1,353		\$1,353	\$69	\$1,422
Patrol	171	8.524 %	\$19,285		\$19,285	\$985	\$20,270
Investigations	33	1.645 %	\$3,722		\$3,722	\$190	\$3,912
Police Support Services	474	23.629 %	\$53,456		\$53,456	\$2,731	\$56,187
Neighborhood Services	7	0.349 %	\$789		\$789	\$40	\$829
Traffic Safety	26	1.296 %	\$2,932		\$2,932	\$150	\$3,082
Fire Administration	14	0.698 %	\$1,579		\$1,579	\$81	\$1,660

**Network Services
Detail allocation of
Network Support**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Emergency Response	192	9.571 %	\$21,653		\$21,653	\$1,106	\$22,759
Hazard Prevention	15	0.748 %	\$1,692		\$1,692	\$86	\$1,778
FD290 Tourism Bid Fund	1	0.050 %	\$113		\$113	\$6	\$119
FD500 Water Fund	89	4.437 %	\$10,037		\$10,037	\$513	\$10,550
FD510 Parking Fund	26	1.296 %	\$2,932		\$2,932	\$150	\$3,082
FD520 Sewer Fund	143	7.129 %	\$16,127		\$16,127	\$824	\$16,951
FD530 Transit Fund	39	1.943 %	\$4,397		\$4,397	\$224	\$4,621
Total	<u>2,006</u>	<u>100.000 %</u>	<u>\$226,231</u>		<u>\$226,231</u>	<u>\$10,606</u>	<u>\$236,837</u>

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

Source: Network Services

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 %	\$317		\$317		\$317
CIP Project Engineering	7	2.065 %	\$2,217		\$2,217	\$105	\$2,322
Building Maintenance	5	1.475 %	\$1,584		\$1,584	\$75	\$1,659
Vehicle & Equipment Maintenance	2	0.590 %	\$634		\$634	\$30	\$664
Police Administration	5	1.475 %	\$1,584		\$1,584	\$75	\$1,659
Fire Administration	5	1.475 %	\$1,584		\$1,584	\$75	\$1,659
FD500 Water Fund	13	3.835 %	\$4,118		\$4,118	\$194	\$4,312
FD520 Sewer Fund	23	6.785 %	\$7,286		\$7,286	\$344	\$7,630
Flood Control	1	0.295 %	\$317		\$317	\$15	\$332
FD510 Parking Fund	5	1.475 %	\$1,584		\$1,584	\$75	\$1,659
FD530 Transit Fund	28	8.260 %	\$8,870		\$8,870	\$418	\$9,288
Facilities - Parks and Recreation	2	0.590 %	\$634		\$634	\$30	\$664
Building and Safety	4	1.180 %	\$1,267		\$1,267	\$60	\$1,327
Natural Resources Protection	1	0.295 %	\$317		\$317		\$317
Landscape & Park Maintenance	15	4.425 %	\$4,752		\$4,752	\$224	\$4,976
Tree Maintenance	2	0.590 %	\$634		\$634	\$30	\$664
Streets & Sidewalk Maintenance	12	3.540 %	\$3,801		\$3,801	\$179	\$3,980
Traffic Signals & Lights	2	0.590 %	\$634		\$634	\$30	\$664
Ranger Program	3	0.885 %	\$950		\$950	\$45	\$995
Patrol	68	20.059 %	\$21,541		\$21,541	\$1,016	\$22,557
Investigations	24	7.080 %	\$7,603		\$7,603	\$359	\$7,962
Police Support Services	7	2.065 %	\$2,217		\$2,217	\$105	\$2,322
Neighborhood Services	6	1.770 %	\$1,901		\$1,901	\$90	\$1,991
Traffic Safety	11	3.245 %	\$3,485		\$3,485	\$164	\$3,649
Emergency Response	77	22.714 %	\$24,392		\$24,392	\$1,150	\$25,542
Hazard Prevention	10	2.947 %	\$3,167		\$3,167	\$147	\$3,314
Total	339	100.000 %	\$107,390		\$107,390	\$5,035	\$112,425

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

Source: Network Services

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 %	\$52,702		\$52,702	\$2,471	\$55,173
FD520 Sewer Fund	24	48.980 %	\$60,231		\$60,231	\$2,824	\$63,055
FD640 Reservoir Operations	4	8.163 %	\$10,039		\$10,039	\$470	\$10,509
Total	49	100.000 %	\$122,972		\$122,972	\$5,765	\$128,737

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

Source: Network Services

Network Services
Detail allocation of
Cell Phones

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Public Works Administration	2	1.117 %	\$483		\$483	\$23	\$506
Transportation Engineering							
CIP Project Engineering	4	2.235 %	\$966		\$966	\$46	\$1,012
Building Maintenance	4	2.235 %	\$966		\$966	\$46	\$1,012
Vehicle & Equipment Maintenance	3	1.676 %	\$725		\$725	\$35	\$760
City Council	3	1.676 %	\$725		\$725		\$725
Police Administration	2	1.117 %	\$483		\$483	\$23	\$506
FD500 Water Fund	16	8.939 %	\$3,864		\$3,864	\$184	\$4,048
FD520 Sewer Fund	27	15.084 %	\$6,521		\$6,521	\$311	\$6,832
Flood Control	1	0.559 %	\$242		\$242	\$12	\$254
FD510 Parking Fund	9	5.028 %	\$2,174		\$2,174	\$104	\$2,278
Facilities - Parks and Recreation	2	1.117 %	\$483		\$483	\$23	\$506
Building and Safety	10	5.587 %	\$2,415		\$2,415	\$115	\$2,530
Landscape & Park Maintenance	15	8.380 %	\$3,623		\$3,623	\$173	\$3,796
Swim Center Maintenance	1	0.559 %	\$242		\$242	\$12	\$254
Tree Maintenance	3	1.676 %	\$725		\$725	\$35	\$760
Streets & Sidewalk Maintenance	8	4.469 %	\$1,932		\$1,932	\$92	\$2,024
Traffic Signals & Lights	2	1.117 %	\$483		\$483	\$23	\$506
Engineering Development Review	2	1.117 %	\$483		\$483	\$23	\$506
Recreation Administration	2	1.117 %	\$483		\$483	\$23	\$506
Recreational Sports	1	0.559 %	\$242		\$242	\$12	\$254
Youth Services	18	10.056 %	\$4,347		\$4,347	\$207	\$4,554
Ranger Program	4	2.235 %	\$966		\$966	\$46	\$1,012
Patrol	14	7.821 %	\$3,381		\$3,381	\$161	\$3,542
Investigations	10	5.587 %	\$2,415		\$2,415	\$115	\$2,530
Emergency Response	11	6.145 %	\$2,657		\$2,657	\$127	\$2,784
Hazard Prevention	1	0.559 %	\$242		\$242	\$12	\$254
Golf Course Oper & Maint	2	1.117 %	\$483		\$483	\$23	\$506
Traffic Safety	1	0.559 %	\$242		\$242	\$12	\$254
FD640 Reservoir Operations	1	0.557 %	\$240		\$240	\$9	\$249
Total	<u>179</u>	<u>100.000 %</u>	<u>\$43,233</u>		<u>\$43,233</u>	<u>\$2,027</u>	<u>\$45,260</u>

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

Source: Network Services

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 %	\$109		\$109	\$5	\$114
Flood Control	1	1.587 %	\$109		\$109	\$5	\$114
Facilities - Parks and Recreation	1	1.587 %	\$109		\$109	\$5	\$114
Police Administration	7	11.111 %	\$760		\$760	\$36	\$796
Fire Administration	44	69.841 %	\$4,780		\$4,780	\$224	\$5,004
FD520 Sewer Fund	8	12.698 %	\$869		\$869	\$41	\$910
FD640 Reservoir Operations	1	1.589 %	\$108		\$108	\$5	\$113
Total	<u>63</u>	<u>100.000 %</u>	<u>\$6,844</u>		<u>\$6,844</u>	<u>\$321</u>	<u>\$7,165</u>

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

Source: Network Services

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	2.924 %	\$1,778		\$1,778		\$1,778
Natural Resources Protection	1	0.585 %	\$356		\$356		\$356
Finance	2	1.170 %	\$711		\$711		\$711
Geographic Information Services	3	1.754 %	\$1,067		\$1,067	\$53	\$1,120
Human Resources	1	0.585 %	\$356		\$356	\$18	\$374
Risk Management	1	0.585 %	\$356		\$356	\$18	\$374
Building and Safety	7	4.094 %	\$2,490		\$2,490	\$123	\$2,613
Public Works Administration	3	1.754 %	\$1,067		\$1,067	\$53	\$1,120
Landscape & Park Maintenance	1	0.585 %	\$356		\$356	\$18	\$374
Tree Maintenance	5	2.924 %	\$1,778		\$1,778	\$88	\$1,866
Streets & Sidewalk Maintenance	2	1.170 %	\$711		\$711	\$35	\$746
Traffic Signals & Lights	2	1.170 %	\$711		\$711	\$35	\$746
Vehicle & Equipment Maintenance	1	0.585 %	\$356		\$356	\$18	\$374
CIP Project Engineering	14	8.187 %	\$4,979		\$4,979	\$246	\$5,225
Transportation Engineering	3	1.754 %	\$1,067		\$1,067	\$53	\$1,120
Recreation Administration	1	0.585 %	\$356		\$356	\$18	\$374
Police Administration	7	4.094 %	\$2,490		\$2,490	\$123	\$2,613
Patrol	27	15.789 %	\$9,603		\$9,603	\$475	\$10,078
Investigations	4	2.339 %	\$1,423		\$1,423	\$70	\$1,493
Police Support Services	2	1.170 %	\$711		\$711	\$35	\$746
Neighborhood Services	1	0.585 %	\$356		\$356	\$18	\$374
Traffic Safety	4	2.339 %	\$1,423		\$1,423	\$70	\$1,493
Fire Administration	1	0.585 %	\$356		\$356	\$18	\$374
Emergency Response	12	7.018 %	\$4,268		\$4,268	\$211	\$4,479
Hazard Prevention	3	1.754 %	\$1,067		\$1,067	\$53	\$1,120
FD500 Water Fund	18	10.526 %	\$6,402		\$6,402	\$317	\$6,719
FD520 Sewer Fund	12	7.018 %	\$4,268		\$4,268	\$211	\$4,479
FD530 Transit Fund	23	13.450 %	\$8,180		\$8,180	\$405	\$8,585
City Administration	1	0.585 %	\$356		\$356		\$356
Economic Development	2	1.170 %	\$711		\$711	\$35	\$746
Building Maintenance	1	0.585 %	\$356		\$356	\$18	\$374
Facilities - Parks and Recreation	1	0.582 %	\$354		\$354	\$16	\$370
Total	171	100.000 %	\$60,819		\$60,819	\$2,851	\$63,670

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

Source: Network Services

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 %	\$2,504		\$2,504		\$2,504
Public Works Administration	56	5.839 %	\$9,347		\$9,347	\$480	\$9,827
Recreation Administration	17	1.773 %	\$2,837		\$2,837	\$146	\$2,983
Transportation Engineering	5	0.521 %	\$835		\$835	\$43	\$878
CIP Project Engineering	17	1.773 %	\$2,837		\$2,837	\$146	\$2,983
City Attorney	10	1.043 %	\$1,669		\$1,669		\$1,669
Administration & Records	7	0.730 %	\$1,168		\$1,168		\$1,168
Human Resources	6	0.626 %	\$1,001		\$1,001	\$51	\$1,052
Risk Management	2	0.209 %	\$334		\$334	\$17	\$351
Finance	42	4.380 %	\$7,010		\$7,010		\$7,010
Building Maintenance	28	2.920 %	\$4,673		\$4,673	\$240	\$4,913
Vehicle & Equipment Maintenance	9	0.938 %	\$1,502		\$1,502	\$77	\$1,579
City Council	8	0.834 %	\$1,335		\$1,335		\$1,335
Police Administration	90	9.385 %	\$15,022		\$15,022	\$772	\$15,794
Fire Administration	110	11.470 %	\$18,360		\$18,360	\$943	\$19,303
FD500 Water Fund	66	6.882 %	\$11,016		\$11,016	\$566	\$11,582
FD520 Sewer Fund	48	5.005 %	\$8,012		\$8,012	\$412	\$8,424
FD640 Reservoir Operations	6	0.626 %	\$1,001		\$1,001	\$51	\$1,052
Flood Control	3	0.313 %	\$501		\$501	\$26	\$527
FD510 Parking Fund	45	4.692 %	\$7,511		\$7,511	\$386	\$7,897
FD530 Transit Fund	7	0.730 %	\$1,168		\$1,168	\$60	\$1,228
Facilities - Parks and Recreation	58	6.048 %	\$9,681		\$9,681	\$497	\$10,178
Long Range Planning	4	0.417 %	\$668		\$668	\$34	\$702
Building and Safety	16	1.668 %	\$2,671		\$2,671	\$137	\$2,808
Development Review	7	0.730 %	\$1,168		\$1,168	\$60	\$1,228
Economic Development	1	0.104 %	\$167		\$167	\$9	\$176
Natural Resources Protection	2	0.209 %	\$334		\$334		\$334
Geographic Information Services	3	0.313 %	\$501		\$501	\$26	\$527
Community Development Admin	25	2.607 %	\$4,173		\$4,173	\$214	\$4,387
Landscape & Park Maintenance	39	4.067 %	\$6,509		\$6,509	\$334	\$6,843
Swim Center Maintenance	9	0.938 %	\$1,502		\$1,502	\$77	\$1,579
Tree Maintenance	10	1.043 %	\$1,669		\$1,669	\$86	\$1,755
Streets & Sidewalk Maintenance	14	1.460 %	\$2,337		\$2,337	\$120	\$2,457
Traffic Signals & Lights	5	0.521 %	\$835		\$835	\$43	\$878
Engineering Development Review	5	0.521 %	\$835		\$835	\$43	\$878
Recreational Sports	2	0.209 %	\$334		\$334	\$17	\$351
Youth Services	3	0.313 %	\$501		\$501	\$26	\$527
Community Services	1	0.104 %	\$167		\$167	\$9	\$176
Ranger Program	4	0.417 %	\$668		\$668	\$34	\$702
Aquatics & Sinsheimer Park	4	0.417 %	\$668		\$668	\$34	\$702
Patrol	36	3.754 %	\$6,009		\$6,009	\$309	\$6,318

Network Services
Detail allocation of
Telephones

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Investigations	16	1.668 %	\$2,671		\$2,671	\$137	\$2,808
Police Support Services	20	2.086 %	\$3,338		\$3,338	\$172	\$3,510
Neighborhood Services	2	0.209 %	\$334		\$334	\$17	\$351
Traffic Safety	8	0.834 %	\$1,335		\$1,335	\$69	\$1,404
Emergency Response	52	5.422 %	\$8,679		\$8,679	\$446	\$9,125
Hazard Prevention	7	0.730 %	\$1,168		\$1,168	\$60	\$1,228
FD625 Jack House Fund	2	0.209 %	\$334		\$334	\$17	\$351
Golf Course Oper & Maint	7	0.729 %	\$1,166		\$1,166	\$61	\$1,227
Total	959	100.000 %	\$160,065		\$160,065	\$7,504	\$167,569

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

Source: Network Services

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 %	\$1,270		\$1,270	\$60	\$1,330
FD520 Sewer Fund	1	50.000 %	\$1,269		\$1,269	\$59	\$1,328
Total	<u>2</u>	<u>100.000 %</u>	<u>\$2,539</u>		<u>\$2,539</u>	<u>\$119</u>	<u>\$2,658</u>

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

Source: Network Services

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 %	\$9,392		\$9,392	\$440	\$9,832
Fire Administration	200	20.000 %	\$6,261		\$6,261	\$294	\$6,555
FD500 Water Fund	50	5.000 %	\$1,565		\$1,565	\$73	\$1,638
FD520 Sewer Fund	50	5.000 %	\$1,565		\$1,565	\$73	\$1,638
FD530 Transit Fund	200	20.000 %	\$6,261		\$6,261	\$294	\$6,555
Public Works Administration	200	20.000 %	\$6,261		\$6,261	\$294	\$6,555
Total	<u>1,000</u>	<u>100.000 %</u>	<u>\$31,305</u>		<u>\$31,305</u>	<u>\$1,468</u>	<u>\$32,773</u>

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

Source: Network Services

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 %	\$12,094		\$12,094	\$568	\$12,662
Fire Administration	2	40.000 %	\$12,094		\$12,094	\$568	\$12,662
Public Works Administration	1	20.000 %	\$6,048		\$6,048	\$283	\$6,331
Total	5	100.000 %	\$30,236		\$30,236	\$1,419	\$31,655

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

Source: Network Services

**Network Services
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Network Services & Desktop Support</u>	<u>Tablet & MDC Support</u>	<u>Server Support</u>	<u>Network Support</u>	<u>Radios</u>	<u>Telemetry</u>	<u>Cell Phones</u>	<u>Pagers</u>
City Administration	\$14,394	\$7,603		\$1,471	\$2,143	\$317			
City Council	\$26,070	\$6,373	\$10,965	\$2,300	\$2,594			\$725	
Natural Resources Protection	\$5,938	\$3,200		\$716	\$1,015	\$317			
City Attorney	\$9,931	\$5,590		\$1,093	\$1,579				
Administration & Records	\$41,435	\$15,960		\$19,909	\$4,398				
Finance	\$67,380	\$32,871		\$19,909	\$6,879				
Geographic Information Services	\$67,344	\$14,481		\$49,912	\$1,304				
Human Resources	\$12,294	\$7,821		\$1,269	\$1,778				
Risk Management	\$8,855	\$3,940		\$634	\$3,556				
Wellness Program	\$1,471	\$1,471							
Public Works Administration	\$48,417	\$16,245		\$3,092	\$4,741			\$506	
Building Maintenance	\$38,006	\$16,466		\$10,149	\$3,319	\$1,659		\$1,012	\$114
Vehicle & Equipment Maintenece	\$15,447	\$8,821		\$2,775	\$474	\$664		\$760	
CIP Project Engineering	\$88,913	\$32,315	\$29,931	\$9,198	\$5,927	\$2,322		\$1,012	
Transportation Engineering	\$26,084	\$14,776		\$7,176	\$2,134				
Engineering Development Review	\$15,640	\$11,762		\$1,308	\$1,186			\$506	
Hazard Prevention	\$21,531	\$9,556		\$4,281	\$1,778	\$3,314		\$254	
Economic Development	\$5,072	\$3,161		\$396	\$593				
Community Promotion	\$417	\$338		\$79					
Community Development Admin	\$20,684	\$10,159		\$4,242	\$1,896				
Development Review	\$18,290	\$11,041		\$4,361	\$1,660				
Traffic Signals & Lights	\$13,826	\$2,940	\$4,605	\$3,013	\$474	\$664		\$506	
Long Range Planning	\$20,505	\$13,981		\$4,162	\$1,660				
Building and Safety	\$66,894	\$27,360	\$16,117	\$9,753	\$4,386	\$1,327		\$2,530	
Landscape & Park Maintenance	\$40,315	\$14,702		\$6,779	\$2,845	\$4,976		\$3,796	
Swim Center Maintenance	\$6,823	\$1,471		\$674	\$2,845			\$254	
Tree Maintenance	\$11,873	\$4,411		\$1,943	\$474	\$664		\$760	
Streets & Sidewalk Maintenance	\$23,940	\$8,674		\$4,281	\$1,778	\$3,980		\$2,024	
Flood Control	\$6,292	\$1,617		\$2,855	\$593	\$332		\$254	\$114
Recreation Administration	\$22,395	\$14,216		\$2,775	\$1,541			\$506	
Facilities - Parks and Recreation	\$24,357	\$3,705		\$2,181	\$6,639	\$664		\$506	\$114
Recreational Sports	\$9,989	\$5,072		\$1,823	\$2,489			\$254	
Youth Services	\$30,259	\$9,497		\$10,109	\$5,572			\$4,554	
Community Services	\$4,526	\$2,014		\$1,507	\$829				
Ranger Program	\$11,320	\$5,204		\$2,221	\$1,186	\$995		\$1,012	
Aquatics & Sinsheimer Park	\$14,941	\$7,351		\$3,687	\$3,201				
Golf Course Oper & Maint	\$23,269	\$13,231		\$2,378	\$5,927			\$506	
Police Adminstration	\$75,943	\$23,523		\$7,136	\$1,422	\$1,659		\$506	\$796
Patrol	\$204,674	\$26,463	\$62,164	\$53,282	\$20,270	\$22,557		\$3,542	

**Network Services
Departmental Cost
Allocation Summary**

	<u>Cellular Data Services</u>	<u>Telephones</u>	<u>Cuesta Peak</u>	<u>South Hills</u>	<u>Tassajara</u>
City Administration	\$356	\$2,504			
City Council	\$1,778	\$1,335			
Natural Resources Protection	\$356	\$334			
City Attorney		\$1,669			
Administration & Records		\$1,168			
Finance	\$711	\$7,010			
Geographic Information Services	\$1,120	\$527			
Human Resources	\$374	\$1,052			
Risk Management	\$374	\$351			
Wellness Program					
Public Works Administration	\$1,120	\$9,827		\$6,555	\$6,331
Building Maintenance	\$374	\$4,913			
Vehicle & Equipment Maintenance	\$374	\$1,579			
CIP Project Engineering	\$5,225	\$2,983			
Transportation Engineering	\$1,120	\$878			
Engineering Development Review		\$878			
Hazard Prevention	\$1,120	\$1,228			
Economic Development	\$746	\$176			
Community Promotion					
Community Development Admin		\$4,387			
Development Review		\$1,228			
Traffic Signals & Lights	\$746	\$878			
Long Range Planning		\$702			
Building and Safety	\$2,613	\$2,808			
Landscape & Park Maintenance	\$374	\$6,843			
Swim Center Maintenance		\$1,579			
Tree Maintenance	\$1,866	\$1,755			
Streets & Sidewalk Maintenance	\$746	\$2,457			
Flood Control		\$527			
Recreation Administration	\$374	\$2,983			
Facilities - Parks and Recreation	\$370	\$10,178			
Recreational Sports		\$351			
Youth Services		\$527			
Community Services		\$176			
Ranger Program		\$702			
Aquatics & Sinsheimer Park		\$702			
Golf Course Oper & Maint		\$1,227			
Police Administration	\$2,613	\$15,794		\$9,832	\$12,662
Patrol	\$10,078	\$6,318			

**Network Services
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Network Services & Desktop Support</u>	<u>Tablet & MDC Support</u>	<u>Server Support</u>	<u>Network Support</u>	<u>Radios</u>	<u>Telemetry</u>	<u>Cell Phones</u>	<u>Pagers</u>
Investigations	\$68,964	\$26,463	\$6,907	\$16,889	\$3,912	\$7,962		\$2,530	
Police Support Services	\$248,624	\$107,322	\$2,302	\$76,235	\$56,187	\$2,322			
Neighborhood Services	\$18,830	\$8,821	\$2,302	\$4,162	\$829	\$1,991			
Traffic Safety	\$41,960	\$11,762	\$13,814	\$6,502	\$3,082	\$3,649		\$254	
Fire Administration	\$66,694	\$13,967		\$5,510	\$1,660	\$1,659			\$5,004
Emergency Response	\$179,126	\$33,814	\$20,722	\$59,901	\$22,759	\$25,542		\$2,784	
FD290 Tourism Bid Fund	\$1,789	\$1,352		\$318	\$119				
FD500 Water Fund	\$193,680	\$58,028	\$16,117	\$24,183	\$10,550	\$4,312	\$55,173	\$4,048	
FD510 Parking Fund	\$45,254	\$22,052		\$8,286	\$3,082	\$1,659		\$2,278	
FD520 Sewer Fund	\$221,796	\$50,206	\$4,604	\$55,739	\$16,951	\$7,630	\$63,055	\$6,832	\$910
FD530 Transit Fund	\$52,296	\$9,174		\$12,845	\$4,621	\$9,288			
FD625 Jack House Fund	\$351								
FD640 Reservoir Operations	\$23,151	\$5,880		\$5,348			\$10,509	\$249	\$113
Total	\$2,328,269	\$768,223	\$190,550	\$540,747	\$236,837	\$112,425	\$128,737	\$45,260	\$7,165

**Network Services
Departmental Cost
Allocation Summary**

	<u>Cellular Data Services</u>	<u>Telephones</u>	<u>Cuesta Peak</u>	<u>South Hills</u>	<u>Tassajara</u>
Investigations	\$1,493	\$2,808			
Police Support Services	\$746	\$3,510			
Neighborhood Services	\$374	\$351			
Traffic Safety	\$1,493	\$1,404			
Fire Administration	\$374	\$19,303		\$6,555	\$12,662
Emergency Response	\$4,479	\$9,125			
FD290 Tourism Bid Fund					
FD500 Water Fund	\$6,719	\$11,582	\$1,330	\$1,638	
FD510 Parking Fund		\$7,897			
FD520 Sewer Fund	\$4,479	\$8,424	\$1,328	\$1,638	
FD530 Transit Fund	\$8,585	\$1,228		\$6,555	
FD625 Jack House Fund		\$351			
FD640 Reservoir Operations		\$1,052			
Total	<u>\$63,670</u>	<u>\$167,569</u>	<u>\$2,658</u>	<u>\$32,773</u>	<u>\$31,655</u>

SCHEDULE 9.01

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>
	\$446,481			\$446,481
Allocated additions:				
10010100 - City Administration	\$4,379	\$873	\$5,252	
10010200 - City Council	\$844	\$334	\$1,178	
10015100 - City Attorney	\$3,309	\$428	\$3,737	
10020100 - Administration & Records	\$180	\$34	\$214	
10025100 - Finance	\$24,235	\$3,050	\$27,285	
10025300 - Network Services	\$64,047	\$3,297	\$67,344	
10026100 - Support Services		\$669	\$669	
10030100 - Human Resources		\$4,279	\$4,279	
10030200 - Risk Management		\$17,463	\$17,463	
10030300 - Wellness Program		\$109	\$109	
10050230 - Building Maintenance		\$10,542	\$10,542	
Total allocated additions:	<u>\$96,994</u>	<u>\$41,078</u>	<u>\$138,072</u>	<u>\$138,072</u>
Total to be allocated	<u>\$543,475</u>	<u>\$41,078</u>		<u>\$584,553</u>

Geographic Information Services
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>GIS</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$261,934	\$94,453	\$167,481
FRINGE BENEFITS	\$112,289	\$40,491	\$71,798
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$72,258	\$26,056	\$46,202
Departmental Expenditures	\$446,481	\$161,000	\$285,481
Additions: 1st			
Other	\$96,994	\$96,994	
Functional Cost	\$543,475	\$257,994	\$285,481
Reallocate Admin		(\$257,994)	\$257,994
Allocable Costs	\$543,475		\$543,475
1st Allocation	\$543,475		\$543,475
Additions: 2nd			
Other	\$41,078	\$41,078	
Functional Cost	\$41,078	\$41,078	
Reallocate Admin		(\$41,078)	\$41,078
Allocable Costs	\$41,078		\$41,078
2nd Allocation	\$41,078		\$41,078
Total allocated	\$584,553		\$584,553

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	829	12.965 %	\$70,463		\$70,463	\$5,741	\$76,204
Community Development Admin	1,089	17.032 %	\$92,562		\$92,562	\$7,541	\$100,103
FD500 Water Fund	1,363	21.317 %	\$115,852		\$115,852	\$9,439	\$125,291
FD520 Sewer Fund	1,070	16.734 %	\$90,947		\$90,947	\$7,410	\$98,357
Fire Administration	719	11.245 %	\$61,113		\$61,113	\$4,979	\$66,092
Police Administration	426	6.662 %	\$36,209		\$36,209	\$2,950	\$39,159
Recreation Administration	189	2.956 %	\$16,065		\$16,065	\$1,309	\$17,374
City Administration	328	5.130 %	\$27,879		\$27,879		\$27,879
City Attorney	67	1.048 %	\$5,695		\$5,695		\$5,695
Network Services	67	1.048 %	\$5,695		\$5,695		\$5,695
Flood Control	247	3.863 %	\$20,995		\$20,995	\$1,709	\$22,704
Total	6,394	100.000 %	\$543,475		\$543,475	\$41,078	\$584,553

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

Source: GIS

Geographic Information Services
Departmental Cost
Allocation Summary

	Total	GIS
City Administration	\$27,879	\$27,879
City Attorney	\$5,695	\$5,695
Network Services	\$5,695	\$5,695
Public Works Administration	\$76,204	\$76,204
Community Development Admin	\$100,103	\$100,103
Flood Control	\$22,704	\$22,704
Recreation Administration	\$17,374	\$17,374
Police Administration	\$39,159	\$39,159
Fire Administration	\$66,092	\$66,092
FD500 Water Fund	\$125,291	\$125,291
FD520 Sewer Fund	\$98,357	\$98,357
Total	<u>\$584,553</u>	<u>\$584,553</u>

SCHEDULE 10.01

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 regular and temporary full time equivalent (FTE) by fund/department/division. Police are excluded from this allocation.
- **Parking** – These costs are associated with City fleet vehicles that occupy parking garage or surface lot spaces. Costs are allocated based the annual rental cost by the number of vehicles for each department that utilizes the parking facilities to make up for lost rents.

City of San Luis Obispo, CA Central Service Cost Allocation

Support Services
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$118,426			\$118,426
Allocated additions:				
10010100 - City Administration	\$1,161	\$232	\$1,393	
10010200 - City Council	\$224	\$89	\$313	
10015100 - City Attorney	\$878	\$114	\$992	
10025100 - Finance	\$2,124	\$276	\$2,400	
Total allocated additions:	<u>\$4,387</u>	<u>\$711</u>	<u>\$5,098</u>	<u>\$5,098</u>
Total to be allocated	<u><u>\$122,813</u></u>	<u><u>\$711</u></u>		<u><u>\$123,524</u></u>

Support Services
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Support Services</u>	<u>Postage</u>	<u>Parking</u>
<u>Other Expense and Cost</u>					
SALARIES & WAGES					
FRINGE BENEFITS					
<u>Other Expense and Cost</u>					
SUPPORT SERVICES	\$69,471		\$69,471		
PARKING	\$18,360				\$18,360
POSTAGE	\$30,595			\$30,595	
Departmental Expenditures	<u>\$118,426</u>		<u>\$69,471</u>	<u>\$30,595</u>	<u>\$18,360</u>
Additions: 1st					
Other	\$4,387	\$4,387			
Functional Cost	<u>\$122,813</u>	<u>\$4,387</u>	<u>\$69,471</u>	<u>\$30,595</u>	<u>\$18,360</u>
Reallocate Admin		(\$4,387)	\$2,573	\$1,133	\$681
Allocable Costs	<u>\$122,813</u>		<u>\$72,044</u>	<u>\$31,728</u>	<u>\$19,041</u>
1st Allocation	<u>\$122,813</u>		<u>\$72,044</u>	<u>\$31,728</u>	<u>\$19,041</u>
Additions: 2nd					
Other	\$711	\$711			
Functional Cost	<u>\$711</u>	<u>\$711</u>			
Reallocate Admin		(\$711)	\$417	\$184	\$110
Allocable Costs	<u>\$711</u>		<u>\$417</u>	<u>\$184</u>	<u>\$110</u>
2nd Allocation	<u>\$711</u>		<u>\$417</u>	<u>\$184</u>	<u>\$110</u>
Total allocated	<u>\$123,524</u>		<u>\$72,461</u>	<u>\$31,912</u>	<u>\$19,151</u>

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>
City Administration	688,740	0.965 %	\$695		\$695		\$695
City Council	117,969	0.165 %	\$119		\$119		\$119
Cultural Activities	278,076	0.389 %	\$281		\$281	\$2	\$283
Economic Development	243,421	0.341 %	\$246		\$246	\$2	\$248
Natural Resources Protection	281,441	0.394 %	\$284		\$284		\$284
Community Promotion	461,087	0.646 %	\$465		\$465	\$3	\$468
City Attorney	915,135	1.282 %	\$923		\$923		\$923
Administration & Records	434,109	0.608 %	\$438		\$438		\$438
Finance	1,576,055	2.207 %	\$1,590		\$1,590		\$1,590
Network Services	2,102,014	2.944 %	\$2,121		\$2,121		\$2,121
Human Resources	568,247	0.796 %	\$573		\$573	\$4	\$577
Risk Management	2,434,619	3.410 %	\$2,456		\$2,456	\$16	\$2,472
Wellness Program	13,854	0.019 %	\$14		\$14		\$14
Community Development Admin	534,137	0.748 %	\$539		\$539	\$3	\$542
Commissions & Committees	22,764	0.032 %	\$23		\$23		\$23
Development Review	522,565	0.732 %	\$527		\$527	\$3	\$530
Long Range Planning	947,640	1.327 %	\$956		\$956	\$6	\$962
Building and Safety	1,139,083	1.595 %	\$1,149		\$1,149	\$7	\$1,156
Public Works Administration	825,376	1.156 %	\$833		\$833	\$5	\$838
Landscape & Park Maintenance	2,172,610	3.043 %	\$2,192		\$2,192	\$14	\$2,206
Swim Center Maintenance	409,241	0.573 %	\$413		\$413	\$3	\$416
Tree Maintenance	387,834	0.543 %	\$391		\$391	\$2	\$393
Building Maintenance	1,018,467	1.426 %	\$1,028		\$1,028	\$7	\$1,035
Streets & Sidewalk Maintenance	1,136,103	1.591 %	\$1,146		\$1,146	\$7	\$1,153
Flood Control	688,469	0.964 %	\$695		\$695	\$4	\$699
Traffic Signals & Lights	467,255	0.654 %	\$471		\$471	\$3	\$474
Vehicle & Equipment Maintenace	1,178,954	1.651 %	\$1,190		\$1,190	\$8	\$1,198
Engineering Development Review	414,442	0.580 %	\$418		\$418	\$3	\$421
CIP Project Engineering	1,731,021	2.424 %	\$1,747		\$1,747	\$11	\$1,758
Transportation Engineering	506,283	0.709 %	\$511		\$511	\$3	\$514
Human Relations	253,351	0.355 %	\$256		\$256	\$2	\$258
Recreation Administration	654,931	0.917 %	\$661		\$661	\$4	\$665
Facilities - Parks and Recreation	199,866	0.280 %	\$202		\$202	\$1	\$203
Recreational Sports	288,436	0.404 %	\$291		\$291	\$2	\$293
Youth Services	868,890	1.217 %	\$877		\$877	\$6	\$883
Community Services	199,780	0.280 %	\$202		\$202	\$1	\$203
Ranger Program	238,211	0.334 %	\$240		\$240	\$2	\$242
Aquatics & Sinsheimer Park	315,916	0.442 %	\$319		\$319	\$2	\$321
Police Administration	1,305,170	1.828 %	\$1,317		\$1,317	\$8	\$1,325
Patrol	7,222,954	10.116 %	\$7,288		\$7,288	\$46	\$7,334
Investigations	2,360,220	3.305 %	\$2,381		\$2,381	\$15	\$2,396

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>
Neighborhood Services	176,788	0.248 %	\$178		\$178	\$1	\$179
Fire Administration	763,960	1.070 %	\$771		\$771	\$5	\$776
Emergency Response	8,189,369	11.469 %	\$8,263		\$8,263	\$53	\$8,316
Hazard Prevention	583,226	0.817 %	\$588		\$588	\$4	\$592
Training Services	121,416	0.170 %	\$123		\$123	\$1	\$124
Technical Services	23,402	0.033 %	\$24		\$24		\$24
Disaster Preparedness	15,827	0.022 %	\$16		\$16		\$16
FD210 Downtown Bid Fund	208,489	0.292 %	\$210		\$210	\$1	\$211
FD240 CDBG Fund	271,040	0.380 %	\$273		\$273	\$2	\$275
FD500 Water Fund	6,272,941	8.785 %	\$6,329		\$6,329	\$40	\$6,369
FD510 Parking Fund	1,848,500	2.589 %	\$1,865		\$1,865	\$12	\$1,877
FD520 Sewer Fund	5,816,288	8.146 %	\$5,868		\$5,868	\$37	\$5,905
Golf Course Oper & Maint	523,237	0.733 %	\$528		\$528	\$3	\$531
FD625 Jack House Fund	1,338	0.002 %	\$1		\$1		\$1
FD640 Reservoir Operations	842,053	1.179 %	\$850		\$850	\$5	\$855
FD650 Narcotics Task Force Fund	178,629	0.250 %	\$180		\$180	\$1	\$181
FD653 Hazardous Mat Task Force Fund	4,664	0.007 %	\$5		\$5		\$5
FD655 Bomb Task Force Fund	4,976	0.007 %	\$5		\$5		\$5
Geographic Information Services	446,481	0.625 %	\$450		\$450		\$450
FD290 Tourism Bid Fund	1,029,444	1.442 %	\$1,039		\$1,039	\$7	\$1,046
FD530 Transit Fund	2,746,600	3.847 %	\$2,771		\$2,771	\$18	\$2,789
Police Support Services	2,352,251	3.294 %	\$2,373		\$2,373	\$15	\$2,388
Traffic Safety	858,812	1.201 %	\$866		\$866	\$7	\$873
Total	<u>71,404,467</u>	<u>100.000 %</u>	<u>\$72,044</u>		<u>\$72,044</u>	<u>\$417</u>	<u>\$72,461</u>

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

Source: Accounting

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>
Police Administration	550	1.265 %	\$401		\$401	\$3	\$404
Fire Administration	400	0.920 %	\$292		\$292	\$2	\$294
Flood Control	645	1.484 %	\$471		\$471	\$3	\$474
Recreation Administration	600	1.380 %	\$438		\$438	\$3	\$441
Building Maintenance	500	1.150 %	\$365		\$365	\$2	\$367
Long Range Planning	300	0.690 %	\$219		\$219	\$1	\$220
Building and Safety	1,075	2.473 %	\$785		\$785	\$5	\$790
Development Review	400	0.920 %	\$292		\$292	\$2	\$294
Economic Development	130	0.299 %	\$95		\$95	\$1	\$96
Natural Resources Protection	200	0.460 %	\$146		\$146		\$146
City Administration	350	0.805 %	\$255		\$255		\$255
Public Works Administration	860	1.978 %	\$628		\$628	\$4	\$632
Recreational Sports	360	0.828 %	\$263		\$263	\$2	\$265
Transportation Engineering	520	1.196 %	\$380		\$380	\$2	\$382
CIP Project Engineering	1,470	3.381 %	\$1,073		\$1,073	\$7	\$1,080
City Attorney	300	0.690 %	\$219		\$219		\$219
Administration & Records	325	0.748 %	\$237		\$237		\$237
Human Resources	330	0.759 %	\$241		\$241	\$2	\$243
Risk Management	170	0.391 %	\$124		\$124	\$1	\$125
Finance	1,280	2.944 %	\$934		\$934		\$934
Network Services	665	1.530 %	\$485		\$485		\$485
Facilities - Parks and Recreation	490	1.127 %	\$358		\$358	\$2	\$360
Vehicle & Equipment Maintenance	500	1.150 %	\$365		\$365	\$2	\$367
Geographic Information Services	300	0.690 %	\$219		\$219		\$219
Community Promotion	65	0.150 %	\$47		\$47		\$47
Community Development Admin	550	1.265 %	\$401		\$401	\$3	\$404
Landscape & Park Maintenance	1,550	3.566 %	\$1,131		\$1,131	\$7	\$1,138
Swim Center Maintenance	150	0.345 %	\$109		\$109	\$1	\$110
Tree Maintenance	440	1.012 %	\$321		\$321	\$2	\$323
Streets & Sidewalk Maintenance	1,005	2.312 %	\$733		\$733	\$5	\$738
Traffic Signals & Lights	200	0.460 %	\$146		\$146	\$1	\$147
Engineering Development Review	335	0.771 %	\$244		\$244	\$2	\$246
Youth Services	2,930	6.740 %	\$2,138		\$2,138	\$13	\$2,151
Community Services	340	0.782 %	\$248		\$248	\$2	\$250
Ranger Program	380	0.874 %	\$277		\$277	\$2	\$279
Aquatics & Sinsheimer Park	775	1.783 %	\$566		\$566	\$4	\$570
Patrol	3,900	8.971 %	\$2,846		\$2,846	\$18	\$2,864
Investigations	1,400	3.220 %	\$1,022		\$1,022	\$6	\$1,028
Police Support Services	1,800	4.141 %	\$1,314		\$1,314	\$8	\$1,322
Neighborhood Services	420	0.966 %	\$307		\$307	\$2	\$309
Traffic Safety	500	1.150 %	\$365		\$365	\$2	\$367

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>
Emergency Response	4,200	9.661 %	\$3,065		\$3,065	\$19	\$3,084
Hazard Prevention	535	1.231 %	\$390		\$390	\$2	\$392
FD500 Water Fund	2,875	6.613 %	\$2,098		\$2,098	\$13	\$2,111
FD510 Parking Fund	2,050	4.716 %	\$1,496		\$1,496	\$9	\$1,505
FD520 Sewer Fund	2,955	6.797 %	\$2,157		\$2,157	\$14	\$2,171
FD530 Transit Fund	232	0.534 %	\$169		\$169	\$1	\$170
Golf Course Oper & Maint	620	1.426 %	\$453		\$453	\$3	\$456
FD640 Reservoir Operations	360	0.828 %	\$263		\$263	\$1	\$264
FD240 CDBG Fund	100	0.230 %	\$73		\$73		\$73
FD290 Tourism Bid Fund	85	0.198 %	\$64		\$64		\$64
Total	<u>43,472</u>	<u>100.000 %</u>	<u>\$31,728</u>		<u>\$31,728</u>	<u>\$184</u>	<u>\$31,912</u>

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

Source: Accounting

Support Services
Detail allocation of
Parking

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Building and Safety	12,600	68.627 %	\$13,067		\$13,067	\$75	\$13,142
Building Maintenance	4,320	23.529 %	\$4,480		\$4,480	\$26	\$4,506
Public Works Administration	1,440	7.844 %	\$1,494		\$1,494	\$9	\$1,503
Total	<u>18,360</u>	<u>100.000 %</u>	<u>\$19,041</u>		<u>\$19,041</u>	<u>\$110</u>	<u>\$19,151</u>

(A) Alloc basis: Parking Fee Charged by Department

Source: Accounting

**Support Services
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>General Support Services</u>	<u>Postage</u>	<u>Parking</u>
City Administration	\$950	\$695	\$255	
City Council	\$119	\$119		
Natural Resources Protection	\$430	\$284	\$146	
City Attorney	\$1,142	\$923	\$219	
Administration & Records	\$675	\$438	\$237	
Finance	\$2,524	\$1,590	\$934	
Network Services	\$2,606	\$2,121	\$485	
Geographic Information Services	\$669	\$450	\$219	
Human Resources	\$820	\$577	\$243	
Risk Management	\$2,597	\$2,472	\$125	
Wellness Program	\$14	\$14		
Public Works Administration	\$2,973	\$838	\$632	\$1,503
Building Maintenance	\$5,908	\$1,035	\$367	\$4,506
Vehicle & Equipment Maintenece	\$1,565	\$1,198	\$367	
CIP Project Engineering	\$2,838	\$1,758	\$1,080	
Transportation Engineering	\$896	\$514	\$382	
Engineering Development Review	\$667	\$421	\$246	
Hazard Prevention	\$984	\$592	\$392	
Cultural Activities	\$283	\$283		
Economic Development	\$344	\$248	\$96	
Community Promotion	\$515	\$468	\$47	
Human Relations	\$258	\$258		
Community Development Admin	\$946	\$542	\$404	
Commissions & Committees	\$23	\$23		
Development Review	\$824	\$530	\$294	
Traffic Signals & Lights	\$621	\$474	\$147	
Long Range Planning	\$1,182	\$962	\$220	
Building and Safety	\$15,088	\$1,156	\$790	\$13,142
Landscape & Park Maintenance	\$3,344	\$2,206	\$1,138	
Swim Center Maintenance	\$526	\$416	\$110	
Tree Maintenance	\$716	\$393	\$323	
Streets & Sidewalk Maintenance	\$1,891	\$1,153	\$738	
Flood Control	\$1,173	\$699	\$474	
Recreation Administration	\$1,106	\$665	\$441	
Facilities - Parks and Recreation	\$563	\$203	\$360	
Recreational Sports	\$558	\$293	\$265	
Youth Services	\$3,034	\$883	\$2,151	
Community Services	\$453	\$203	\$250	
Ranger Program	\$521	\$242	\$279	
Aquatics & Sinsheimer Park	\$891	\$321	\$570	

Support Services
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Support Services</u>	<u>Postage</u>	<u>Parking</u>
Golf Course Oper & Maint	\$987	\$531	\$456	
Police Administration	\$1,729	\$1,325	\$404	
Patrol	\$10,198	\$7,334	\$2,864	
Investigations	\$3,424	\$2,396	\$1,028	
Police Support Services	\$3,710	\$2,388	\$1,322	
Neighborhood Services	\$488	\$179	\$309	
Traffic Safety	\$1,240	\$873	\$367	
Fire Administration	\$1,070	\$776	\$294	
Emergency Response	\$11,400	\$8,316	\$3,084	
Training Services	\$124	\$124		
Technical Services	\$24	\$24		
Disaster Preparedness	\$16	\$16		
FD210 Downtown Bid Fund	\$211	\$211		
FD240 CDBG Fund	\$348	\$275	\$73	
FD290 Tourism Bid Fund	\$1,110	\$1,046	\$64	
FD500 Water Fund	\$8,480	\$6,369	\$2,111	
FD510 Parking Fund	\$3,382	\$1,877	\$1,505	
FD520 Sewer Fund	\$8,076	\$5,905	\$2,171	
FD530 Transit Fund	\$2,959	\$2,789	\$170	
FD625 Jack House Fund	\$1	\$1		
FD640 Reservoir Operations	\$1,119	\$855	\$264	
FD650 Narcotics Task Force Fund	\$181	\$181		
FD653 Hazardous Mat Task Force Fund	\$5	\$5		
FD655 Bomb Task Force Fund	\$5	\$5		
Total	\$123,524	\$72,461	\$31,912	\$19,151

SCHEDULE 11.01

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 regular 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>
	\$568,247			\$568,247
Allocated additions:				
10000000 - Building Use Charge	\$6,368		\$6,368	
10010100 - City Administration	\$5,573	\$1,111	\$6,684	
10010200 - City Council	\$1,075	\$425	\$1,500	
10015100 - City Attorney	\$4,211	\$545	\$4,756	
10020100 - Administration & Records	\$10,344	\$2,713	\$13,057	
10025100 - Finance	\$7,015	\$907	\$7,922	
10025300 - Network Services	\$11,691	\$603	\$12,294	
10026100 - Support Services	\$814	\$6	\$820	
10030200 - Risk Management		\$19,209	\$19,209	
10030300 - Wellness Program		\$120	\$120	
10050230 - Building Maintenance		\$9,421	\$9,421	
Total allocated additions:	<u>\$47,091</u>	<u>\$35,060</u>	<u>\$82,151</u>	<u>\$82,151</u>
Total to be allocated	<u>\$615,338</u>	<u>\$35,060</u>		<u>\$650,398</u>

Human Resources
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Human Resources</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$300,292		\$300,292
FRINGE BENEFITS	\$120,809		\$120,809
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$147,146		\$147,146
Departmental Expenditures	\$568,247		\$568,247
Additions: 1st			
Other	\$47,091	\$47,091	
Functional Cost	\$615,338	\$47,091	\$568,247
Reallocate Admin		(\$47,091)	\$47,091
Allocable Costs	\$615,338		\$615,338
1st Allocation	\$615,338		\$615,338
Additions: 2nd			
Other	\$35,060	\$35,060	
Functional Cost	\$35,060	\$35,060	
Reallocate Admin		(\$35,060)	\$35,060
Allocable Costs	\$35,060		\$35,060
2nd Allocation	\$35,060		\$35,060
Total allocated	\$650,398		\$650,398

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	1.275 %	\$7,845		\$7,845	\$485	\$8,330
Fire Administration	400	0.927 %	\$5,705		\$5,705	\$353	\$6,058
Flood Control	645	1.495 %	\$9,200		\$9,200	\$569	\$9,769
Recreation Administration	600	1.391 %	\$8,558		\$8,558	\$530	\$9,088
Building Maintenance	500	1.159 %	\$7,132		\$7,132	\$441	\$7,573
Long Range Planning	300	0.695 %	\$4,279		\$4,279	\$265	\$4,544
Building and Safety	1,075	2.492 %	\$15,333		\$15,333	\$949	\$16,282
Development Review	400	0.927 %	\$5,705		\$5,705	\$353	\$6,058
Economic Development	130	0.301 %	\$1,854		\$1,854	\$115	\$1,969
Natural Resources Protection	200	0.464 %	\$2,853		\$2,853		\$2,853
City Administration	350	0.811 %	\$4,992		\$4,992		\$4,992
Public Works Administration	860	1.993 %	\$12,266		\$12,266	\$759	\$13,025
Recreational Sports	360	0.834 %	\$5,135		\$5,135	\$318	\$5,453
Transportation Engineering	520	1.205 %	\$7,417		\$7,417	\$459	\$7,876
CIP Project Engineering	1,470	3.407 %	\$20,967		\$20,967	\$1,297	\$22,264
City Attorney	300	0.695 %	\$4,279		\$4,279		\$4,279
Administration & Records	325	0.753 %	\$4,636		\$4,636		\$4,636
Risk Management	170	0.394 %	\$2,425		\$2,425	\$150	\$2,575
Finance	1,280	2.967 %	\$18,257		\$18,257		\$18,257
Network Services	665	1.541 %	\$9,485		\$9,485		\$9,485
Facilities - Parks and Recreation	490	1.136 %	\$6,989		\$6,989	\$432	\$7,421
Vehicle & Equipment Maintenance	500	1.159 %	\$7,132		\$7,132	\$441	\$7,573
Geographic Information Services	300	0.695 %	\$4,279		\$4,279		\$4,279
Community Promotion	65	0.151 %	\$927		\$927	\$57	\$984
Community Development Admin	550	1.275 %	\$7,845		\$7,845	\$485	\$8,330
Landscape & Park Maintenance	1,550	3.593 %	\$22,108		\$22,108	\$1,368	\$23,476
Swim Center Maintenance	150	0.348 %	\$2,139		\$2,139	\$132	\$2,271
Tree Maintenance	440	1.020 %	\$6,276		\$6,276	\$388	\$6,664
Streets & Sidewalk Maintenance	1,005	2.330 %	\$14,334		\$14,334	\$887	\$15,221
Traffic Signals & Lights	200	0.464 %	\$2,853		\$2,853	\$177	\$3,030
Engineering Development Review	335	0.777 %	\$4,778		\$4,778	\$296	\$5,074
Youth Services	2,930	6.792 %	\$41,791		\$41,791	\$2,586	\$44,377
Community Services	340	0.788 %	\$4,849		\$4,849	\$300	\$5,149
Ranger Program	380	0.881 %	\$5,420		\$5,420	\$335	\$5,755
Aquatics & Sinsheimer Park	775	1.796 %	\$11,054		\$11,054	\$684	\$11,738
Patrol	3,900	9.040 %	\$55,626		\$55,626	\$3,442	\$59,068
Investigations	1,400	3.245 %	\$19,968		\$19,968	\$1,236	\$21,204
Police Support Services	1,800	4.172 %	\$25,674		\$25,674	\$1,589	\$27,263
Neighborhood Services	420	0.974 %	\$5,990		\$5,990	\$371	\$6,361
Traffic Safety	500	1.159 %	\$7,132		\$7,132	\$441	\$7,573
Emergency Response	4,200	9.735 %	\$59,905		\$59,905	\$3,707	\$63,612

**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>
Hazard Prevention	535	1.240 %	\$7,631		\$7,631	\$472	\$8,103
FD500 Water Fund	2,875	6.664 %	\$41,006		\$41,006	\$2,538	\$43,544
FD510 Parking Fund	2,050	4.752 %	\$29,239		\$29,239	\$1,809	\$31,048
FD520 Sewer Fund	2,955	6.849 %	\$42,147		\$42,147	\$2,608	\$44,755
FD530 Transit Fund	232	0.538 %	\$3,309		\$3,309	\$205	\$3,514
Golf Course Oper & Maint	620	1.437 %	\$8,843		\$8,843	\$547	\$9,390
FD640 Reservoir Operations	360	0.834 %	\$5,135		\$5,135	\$318	\$5,453
FD240 CDBG Fund	100	0.232 %	\$1,426		\$1,426	\$88	\$1,514
FD290 Tourism Bid Fund	85	0.198 %	\$1,210		\$1,210	\$78	\$1,288
Total	43,142	100.000 %	\$615,338		\$615,338	\$35,060	\$650,398

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

Source: Finance

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Human Resources</u>
City Administration	\$4,992	\$4,992
Natural Resources Protection	\$2,853	\$2,853
City Attorney	\$4,279	\$4,279
Administration & Records	\$4,636	\$4,636
Finance	\$18,257	\$18,257
Network Services	\$9,485	\$9,485
Geographic Information Services	\$4,279	\$4,279
Risk Management	\$2,575	\$2,575
Public Works Administration	\$13,025	\$13,025
Building Maintenance	\$7,573	\$7,573
Vehicle & Equipment Maintenance	\$7,573	\$7,573
CIP Project Engineering	\$22,264	\$22,264
Transportation Engineering	\$7,876	\$7,876
Engineering Development Review	\$5,074	\$5,074
Hazard Prevention	\$8,103	\$8,103
Economic Development	\$1,969	\$1,969
Community Promotion	\$984	\$984
Community Development Admin	\$8,330	\$8,330
Development Review	\$6,058	\$6,058
Traffic Signals & Lights	\$3,030	\$3,030
Long Range Planning	\$4,544	\$4,544
Building and Safety	\$16,282	\$16,282
Landscape & Park Maintenance	\$23,476	\$23,476
Swim Center Maintenance	\$2,271	\$2,271
Tree Maintenance	\$6,664	\$6,664
Streets & Sidewalk Maintenance	\$15,221	\$15,221
Flood Control	\$9,769	\$9,769
Recreation Administration	\$9,088	\$9,088
Facilities - Parks and Recreation	\$7,421	\$7,421
Recreational Sports	\$5,453	\$5,453
Youth Services	\$44,377	\$44,377
Community Services	\$5,149	\$5,149
Ranger Program	\$5,755	\$5,755
Aquatics & Sinsheimer Park	\$11,738	\$11,738
Golf Course Oper & Maint	\$9,390	\$9,390
Police Administration	\$8,330	\$8,330
Patrol	\$59,068	\$59,068
Investigations	\$21,204	\$21,204
Police Support Services	\$27,263	\$27,263
Neighborhood Services	\$6,361	\$6,361
Traffic Safety	\$7,573	\$7,573

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Human Resources</u>
Fire Administration	\$6,058	\$6,058
Emergency Response	\$63,612	\$63,612
FD240 CDBG Fund	\$1,514	\$1,514
FD290 Tourism Bid Fund	\$1,288	\$1,288
FD500 Water Fund	\$43,544	\$43,544
FD510 Parking Fund	\$31,048	\$31,048
FD520 Sewer Fund	\$44,755	\$44,755
FD530 Transit Fund	\$3,514	\$3,514
FD640 Reservoir Operations	\$5,453	\$5,453
Total	<u>\$650,398</u>	<u>\$650,398</u>

SCHEDULE 12.01

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 potential risk 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:

- **Liability Management** – These costs are associated with activities of Liability 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 regular and temporary full time equivalent (FTE) by fund/department/division.

**Risk Management
Costs to be allocated**

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$2,434,619			\$2,434,619
Allocated additions:				
10000000 - Building Use Charge	\$860		\$860	
10010100 - City Administration	\$23,878	\$4,761	\$28,639	
10010200 - City Council	\$4,605	\$1,822	\$6,427	
10015100 - City Attorney	\$18,042	\$2,334	\$20,376	
10020100 - Administration & Records	\$2,638	\$688	\$3,326	
10025100 - Finance	\$22,491	\$2,912	\$25,403	
10025300 - Network Services	\$8,421	\$434	\$8,855	
10026100 - Support Services	\$2,580	\$17	\$2,597	
10030100 - Human Resources	\$2,425	\$150	\$2,575	
10030300 - Wellness Program		\$62	\$62	
10050230 - Building Maintenance		\$1,272	\$1,272	
Total allocated additions:	<u>\$85,940</u>	<u>\$14,452</u>	<u>\$100,392</u>	<u>\$100,392</u>
Total to be allocated	<u>\$2,520,559</u>	<u>\$14,452</u>		<u>\$2,535,011</u>

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

	<u>Total</u>	<u>General & Admin</u>	<u>Risk Management</u>	<u>Workers Comp Premiums</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$96,673		\$96,673	
FRINGE BENEFITS	\$40,628		\$40,628	
<u>Other Expense and Cost</u>				
LIABILITY MANAGEMENT	\$1,226,849		\$1,226,849	
WORKERS COMP PREMIUMS	\$918,030			\$918,030
SERVICES & SUPPLIES	\$152,439		\$152,439	
Departmental Expenditures	\$2,434,619		\$1,516,589	\$918,030
Additions: 1st				
Other	\$85,940	\$85,940		
Functional Cost	\$2,520,559	\$85,940	\$1,516,589	\$918,030
Reallocate Admin		(\$85,940)	\$53,534	\$32,406
Allocable Costs	\$2,520,559		\$1,570,123	\$950,436
1st Allocation	\$2,520,559		\$1,570,123	\$950,436
Additions: 2nd				
Other	\$14,452	\$14,452		
Functional Cost	\$14,452	\$14,452		
Reallocate Admin		(\$14,452)	\$9,003	\$5,449
Allocable Costs	\$14,452		\$9,003	\$5,449
2nd Allocation	\$14,452		\$9,003	\$5,449
Total allocated	\$2,535,011		\$1,579,126	\$955,885

**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	1.270 %	\$19,943		\$19,943	\$125	\$20,068
Fire Administration	400	0.924 %	\$14,504		\$14,504	\$91	\$14,595
Flood Control	645	1.490 %	\$23,388		\$23,388	\$147	\$23,535
Recreation Administration	600	1.386 %	\$21,756		\$21,756	\$137	\$21,893
Building Maintenance	500	1.155 %	\$18,130		\$18,130	\$114	\$18,244
Long Range Planning	300	0.693 %	\$10,878		\$10,878	\$68	\$10,946
Building and Safety	1,075	2.483 %	\$38,979		\$38,979	\$245	\$39,224
Development Review	400	0.924 %	\$14,504		\$14,504	\$91	\$14,595
Economic Development	130	0.300 %	\$4,714		\$4,714	\$30	\$4,744
Natural Resources Protection	200	0.462 %	\$7,252		\$7,252		\$7,252
City Administration	350	0.808 %	\$12,691		\$12,691		\$12,691
Public Works Administration	860	1.986 %	\$31,183		\$31,183	\$196	\$31,379
Recreational Sports	360	0.831 %	\$13,054		\$13,054	\$82	\$13,136
Transportation Engineering	520	1.201 %	\$18,855		\$18,855	\$118	\$18,973
CIP Project Engineering	1,470	3.395 %	\$53,302		\$53,302	\$335	\$53,637
City Attorney	300	0.693 %	\$10,878		\$10,878		\$10,878
Administration & Records	325	0.751 %	\$11,784		\$11,784		\$11,784
Human Resources	330	0.762 %	\$11,966		\$11,966		\$11,966
Finance	1,280	2.956 %	\$46,413		\$46,413		\$46,413
Network Services	665	1.536 %	\$24,113		\$24,113		\$24,113
Facilities - Parks and Recreation	490	1.132 %	\$17,767		\$17,767	\$112	\$17,879
Vehicle & Equipment Maintenance	500	1.155 %	\$18,130		\$18,130	\$114	\$18,244
Geographic Information Services	300	0.693 %	\$10,878		\$10,878		\$10,878
Community Promotion	65	0.150 %	\$2,357		\$2,357	\$15	\$2,372
Community Development Admin	550	1.270 %	\$19,943		\$19,943	\$125	\$20,068
Landscape & Park Maintenance	1,550	3.580 %	\$56,203		\$56,203	\$353	\$56,556
Swim Center Maintenance	150	0.346 %	\$5,439		\$5,439	\$34	\$5,473
Tree Maintenance	440	1.016 %	\$15,954		\$15,954	\$100	\$16,054
Streets & Sidewalk Maintenance	1,005	2.321 %	\$36,441		\$36,441	\$229	\$36,670
Traffic Signals & Lights	200	0.462 %	\$7,252		\$7,252	\$46	\$7,298
Engineering Development Review	335	0.774 %	\$12,147		\$12,147	\$76	\$12,223
Youth Services	2,930	6.766 %	\$106,241		\$106,241	\$667	\$106,908
Community Services	340	0.785 %	\$12,328		\$12,328	\$77	\$12,405
Ranger Program	380	0.878 %	\$13,779		\$13,779	\$86	\$13,865
Aquatics & Sinsheimer Park	775	1.790 %	\$28,101		\$28,101	\$176	\$28,277
Patrol	3,900	9.007 %	\$141,413		\$141,413	\$888	\$142,301
Investigations	1,400	3.233 %	\$50,764		\$50,764	\$319	\$51,083
Police Support Services	1,800	4.157 %	\$65,268		\$65,268	\$410	\$65,678
Neighborhood Services	420	0.970 %	\$15,229		\$15,229	\$96	\$15,325
Traffic Safety	500	1.155 %	\$18,130		\$18,130	\$114	\$18,244
Emergency Response	4,200	9.699 %	\$152,291		\$152,291	\$956	\$153,247

**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>
Hazard Prevention	535	1.236 %	\$19,399		\$19,399	\$122	\$19,521
FD500 Water Fund	2,875	6.639 %	\$104,247		\$104,247	\$654	\$104,901
FD510 Parking Fund	2,050	4.734 %	\$74,333		\$74,333	\$467	\$74,800
FD520 Sewer Fund	2,955	6.824 %	\$107,148		\$107,148	\$673	\$107,821
FD530 Transit Fund	232	0.536 %	\$8,412		\$8,412	\$53	\$8,465
Golf Course Oper & Maint	620	1.432 %	\$22,481		\$22,481	\$141	\$22,622
FD640 Reservoir Operations	360	0.831 %	\$13,054		\$13,054	\$82	\$13,136
FD240 CDBG Fund	100	0.231 %	\$3,626		\$3,626	\$23	\$3,649
FD290 Tourism Bid Fund	85	0.192 %	\$3,081		\$3,081	\$16	\$3,097
Total	<u>43,302</u>	<u>100.000 %</u>	<u>\$1,570,123</u>		<u>\$1,570,123</u>	<u>\$9,003</u>	<u>\$1,579,126</u>

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

Source:

**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	1.270 %	\$12,072		\$12,072	\$76	\$12,148
Fire Administration	400	0.924 %	\$8,780		\$8,780	\$55	\$8,835
Flood Control	645	1.490 %	\$14,157		\$14,157	\$89	\$14,246
Recreation Administration	600	1.386 %	\$13,169		\$13,169	\$83	\$13,252
Building Maintenance	500	1.155 %	\$10,975		\$10,975	\$69	\$11,044
Long Range Planning	300	0.693 %	\$6,585		\$6,585	\$41	\$6,626
Building and Safety	1,075	2.483 %	\$23,595		\$23,595	\$148	\$23,743
Development Review	400	0.924 %	\$8,780		\$8,780	\$55	\$8,835
Economic Development	130	0.300 %	\$2,853		\$2,853	\$18	\$2,871
Natural Resources Protection	200	0.462 %	\$4,390		\$4,390		\$4,390
City Administration	350	0.808 %	\$7,682		\$7,682		\$7,682
Public Works Administration	860	1.986 %	\$18,876		\$18,876	\$118	\$18,994
Recreational Sports	360	0.831 %	\$7,902		\$7,902	\$50	\$7,952
Transportation Engineering	520	1.201 %	\$11,413		\$11,413	\$72	\$11,485
CIP Project Engineering	1,470	3.395 %	\$32,265		\$32,265	\$203	\$32,468
City Attorney	300	0.693 %	\$6,585		\$6,585		\$6,585
Administration & Records	325	0.751 %	\$7,133		\$7,133		\$7,133
Human Resources	330	0.762 %	\$7,243		\$7,243		\$7,243
Finance	1,280	2.956 %	\$28,095		\$28,095		\$28,095
Network Services	665	1.536 %	\$14,596		\$14,596		\$14,596
Facilities - Parks and Recreation	490	1.132 %	\$10,755		\$10,755	\$68	\$10,823
Vehicle & Equipment Maintenance	500	1.155 %	\$10,975		\$10,975	\$69	\$11,044
Geographic Information Services	300	0.693 %	\$6,585		\$6,585		\$6,585
Community Promotion	65	0.150 %	\$1,427		\$1,427	\$9	\$1,436
Community Development Admin	550	1.270 %	\$12,072		\$12,072	\$76	\$12,148
Landscape & Park Maintenance	1,550	3.580 %	\$34,021		\$34,021	\$214	\$34,235
Swim Center Maintenance	150	0.346 %	\$3,292		\$3,292	\$21	\$3,313
Tree Maintenance	440	1.016 %	\$9,658		\$9,658	\$61	\$9,719
Streets & Sidewalk Maintenance	1,005	2.321 %	\$22,059		\$22,059	\$138	\$22,197
Traffic Signals & Lights	200	0.462 %	\$4,390		\$4,390	\$28	\$4,418
Engineering Development Review	335	0.774 %	\$7,353		\$7,353	\$46	\$7,399
Youth Services	2,930	6.766 %	\$64,311		\$64,311	\$404	\$64,715
Community Services	340	0.785 %	\$7,463		\$7,463	\$47	\$7,510
Ranger Program	380	0.878 %	\$8,341		\$8,341	\$52	\$8,393
Aquatics & Sinsheimer Park	775	1.790 %	\$17,010		\$17,010	\$107	\$17,117
Patrol	3,900	9.007 %	\$85,601		\$85,601	\$537	\$86,138
Investigations	1,400	3.233 %	\$30,729		\$30,729	\$193	\$30,922
Police Support Services	1,800	4.157 %	\$39,508		\$39,508	\$248	\$39,756
Neighborhood Services	420	0.970 %	\$9,219		\$9,219	\$58	\$9,277
Traffic Safety	500	1.155 %	\$10,975		\$10,975	\$69	\$11,044
Emergency Response	4,200	9.699 %	\$92,186		\$92,186	\$579	\$92,765

**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>
Hazard Prevention	535	1.236 %	\$11,743		\$11,743	\$74	\$11,817
FD500 Water Fund	2,875	6.639 %	\$63,103		\$63,103	\$396	\$63,499
FD510 Parking Fund	2,050	4.734 %	\$44,995		\$44,995	\$282	\$45,277
FD520 Sewer Fund	2,955	6.824 %	\$64,859		\$64,859	\$407	\$65,266
FD530 Transit Fund	232	0.536 %	\$5,092		\$5,092	\$32	\$5,124
Golf Course Oper & Maint	620	1.432 %	\$13,608		\$13,608	\$85	\$13,693
FD640 Reservoir Operations	360	0.831 %	\$7,902		\$7,902	\$50	\$7,952
FD240 CDBG Fund	100	0.231 %	\$2,195		\$2,195	\$14	\$2,209
FD290 Tourism Bid Fund	85	0.192 %	\$1,863		\$1,863	\$8	\$1,871
Total	<u>43,302</u>	<u>100.000 %</u>	<u>\$950,436</u>		<u>\$950,436</u>	<u>\$5,449</u>	<u>\$955,885</u>

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

Source: Accounting

**Risk Management
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Risk Management</u>	<u>Workers Comp Premiums</u>
City Administration	\$20,373	\$12,691	\$7,682
Natural Resources Protection	\$11,642	\$7,252	\$4,390
City Attorney	\$17,463	\$10,878	\$6,585
Administration & Records	\$18,917	\$11,784	\$7,133
Finance	\$74,508	\$46,413	\$28,095
Network Services	\$38,709	\$24,113	\$14,596
Geographic Information Services	\$17,463	\$10,878	\$6,585
Human Resources	\$19,209	\$11,966	\$7,243
Public Works Administration	\$50,373	\$31,379	\$18,994
Building Maintenance	\$29,288	\$18,244	\$11,044
Vehicle & Equipment Maintenance	\$29,288	\$18,244	\$11,044
CIP Project Engineering	\$86,105	\$53,637	\$32,468
Transportation Engineering	\$30,458	\$18,973	\$11,485
Engineering Development Review	\$19,622	\$12,223	\$7,399
Hazard Prevention	\$31,338	\$19,521	\$11,817
Economic Development	\$7,615	\$4,744	\$2,871
Community Promotion	\$3,808	\$2,372	\$1,436
Community Development Admin	\$32,216	\$20,068	\$12,148
Development Review	\$23,430	\$14,595	\$8,835
Traffic Signals & Lights	\$11,716	\$7,298	\$4,418
Long Range Planning	\$17,572	\$10,946	\$6,626
Building and Safety	\$62,967	\$39,224	\$23,743
Landscape & Park Maintenance	\$90,791	\$56,556	\$34,235
Swim Center Maintenance	\$8,786	\$5,473	\$3,313
Tree Maintenance	\$25,773	\$16,054	\$9,719
Streets & Sidewalk Maintenance	\$58,867	\$36,670	\$22,197
Flood Control	\$37,781	\$23,535	\$14,246
Recreation Administration	\$35,145	\$21,893	\$13,252
Facilities - Parks and Recreation	\$28,702	\$17,879	\$10,823
Recreational Sports	\$21,088	\$13,136	\$7,952
Youth Services	\$171,623	\$106,908	\$64,715
Community Services	\$19,915	\$12,405	\$7,510
Ranger Program	\$22,258	\$13,865	\$8,393
Aquatics & Sinsheimer Park	\$45,394	\$28,277	\$17,117
Golf Course Oper & Maint	\$36,315	\$22,622	\$13,693
Police Administration	\$32,216	\$20,068	\$12,148
Patrol	\$228,439	\$142,301	\$86,138
Investigations	\$82,005	\$51,083	\$30,922
Police Support Services	\$105,434	\$65,678	\$39,756
Neighborhood Services	\$24,602	\$15,325	\$9,277

**Risk Management
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Risk Management</u>	<u>Workers Comp Premiums</u>
Traffic Safety	\$29,288	\$18,244	\$11,044
Fire Administration	\$23,430	\$14,595	\$8,835
Emergency Response	\$246,012	\$153,247	\$92,765
FD240 CDBG Fund	\$5,858	\$3,649	\$2,209
FD290 Tourism Bid Fund	\$4,968	\$3,097	\$1,871
FD500 Water Fund	\$168,400	\$104,901	\$63,499
FD510 Parking Fund	\$120,077	\$74,800	\$45,277
FD520 Sewer Fund	\$173,087	\$107,821	\$65,266
FD530 Transit Fund	\$13,589	\$8,465	\$5,124
FD640 Reservoir Operations	\$21,088	\$13,136	\$7,952
Total	<u>\$2,535,011</u>	<u>\$1,579,126</u>	<u>\$955,885</u>

SCHEDULE 13.01

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 injury and disease reduction and health and fitness increases for employees who participate in wellness activities.

Costs are allocated as follows:

- **Wellness** - These costs are associated with activities of the Wellness program. Costs are allocated based on regular and temporary 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>
	\$13,854			\$13,854
Allocated additions:				
10010100 - City Administration	\$136	\$27	\$163	
10010200 - City Council	\$26	\$10	\$36	
10015100 - City Attorney	\$103	\$13	\$116	
10025100 - Finance	\$256	\$33	\$289	
10025300 - Network Services	\$1,398	\$73	\$1,471	
10026100 - Support Services	\$14		\$14	
10050230 - Building Maintenance		\$8,480	\$8,480	
Total allocated additions:	<u>\$1,933</u>	<u>\$8,636</u>	<u>\$10,569</u>	<u>\$10,569</u>
Total to be allocated	<u><u>\$15,787</u></u>	<u><u>\$8,636</u></u>		<u><u>\$24,423</u></u>

Wellness Program
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Wellness Program</u>
<u>Other Expense and Cost</u>			
SALARIES & WAGES			
FRINGE BENEFITS			
<u>Other Expense and Cost</u>			
WELLNESS PROGRAM	\$13,854		\$13,854
Departmental Expenditures	\$13,854		\$13,854
 Additions: 1st			
Other	\$1,933	\$1,933	
Functional Cost	\$15,787	\$1,933	\$13,854
Reallocate Admin		(\$1,933)	\$1,933
Allocable Costs	\$15,787		\$15,787
1st Allocation	\$15,787		\$15,787
 Additions: 2nd			
Other	\$8,636	\$8,636	
Functional Cost	\$8,636	\$8,636	
Reallocate Admin		(\$8,636)	\$8,636
Allocable Costs	\$8,636		\$8,636
2nd Allocation	\$8,636		\$8,636
 Total allocated	\$24,423		\$24,423

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	1.265 %	\$200		\$200	\$120	\$320
Fire Administration	400	0.920 %	\$145		\$145	\$87	\$232
Flood Control	645	1.484 %	\$234		\$234	\$141	\$375
Recreation Administration	600	1.380 %	\$218		\$218	\$131	\$349
Building Maintenance	500	1.150 %	\$182		\$182	\$109	\$291
Long Range Planning	300	0.690 %	\$109		\$109	\$66	\$175
Building and Safety	1,075	2.473 %	\$390		\$390	\$235	\$625
Development Review	400	0.920 %	\$145		\$145	\$87	\$232
Economic Development	130	0.299 %	\$47		\$47	\$28	\$75
Natural Resources Protection	200	0.460 %	\$73		\$73		\$73
City Administration	350	0.805 %	\$127		\$127		\$127
Public Works Administration	860	1.978 %	\$312		\$312	\$188	\$500
Recreational Sports	360	0.828 %	\$131		\$131	\$79	\$210
Transportation Engineering	520	1.196 %	\$189		\$189	\$114	\$303
CIP Project Engineering	1,470	3.381 %	\$534		\$534	\$321	\$855
City Attorney	300	0.690 %	\$109		\$109		\$109
Administration & Records	325	0.748 %	\$118		\$118		\$118
Human Resources	330	0.759 %	\$120		\$120		\$120
Risk Management	170	0.391 %	\$62		\$62		\$62
Finance	1,280	2.944 %	\$465		\$465		\$465
Network Services	665	1.530 %	\$241		\$241		\$241
Facilities - Parks and Recreation	490	1.127 %	\$178		\$178	\$107	\$285
Vehicle & Equipment Maintenance	500	1.150 %	\$182		\$182	\$109	\$291
Geographic Information Services	300	0.690 %	\$109		\$109		\$109
Community Promotion	65	0.150 %	\$24		\$24	\$14	\$38
Community Development Admin	550	1.265 %	\$200		\$200	\$120	\$320
Landscape & Park Maintenance	1,550	3.566 %	\$563		\$563	\$338	\$901
Swim Center Maintenance	150	0.345 %	\$54		\$54	\$33	\$87
Tree Maintenance	440	1.012 %	\$160		\$160	\$96	\$256
Streets & Sidewalk Maintenance	1,005	2.312 %	\$365		\$365	\$219	\$584
Traffic Signals & Lights	200	0.460 %	\$73		\$73	\$44	\$117
Engineering Development Review	335	0.771 %	\$122		\$122	\$73	\$195
Youth Services	2,930	6.740 %	\$1,064		\$1,064	\$640	\$1,704
Community Services	340	0.782 %	\$123		\$123	\$74	\$197
Ranger Program	380	0.874 %	\$138		\$138	\$83	\$221
Aquatics & Sinsheimer Park	775	1.783 %	\$281		\$281	\$169	\$450
Patrol	3,900	8.971 %	\$1,416		\$1,416	\$852	\$2,268
Investigations	1,400	3.220 %	\$508		\$508	\$306	\$814
Police Support Services	1,800	4.141 %	\$654		\$654	\$393	\$1,047
Neighborhood Services	420	0.966 %	\$153		\$153	\$92	\$245
Traffic Safety	500	1.150 %	\$182		\$182	\$109	\$291

**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>
Emergency Response	4,200	9.661 %	\$1,525		\$1,525	\$917	\$2,442
Hazard Prevention	535	1.231 %	\$194		\$194	\$117	\$311
FD500 Water Fund	2,875	6.613 %	\$1,044		\$1,044	\$628	\$1,672
FD510 Parking Fund	2,050	4.716 %	\$744		\$744	\$448	\$1,192
FD520 Sewer Fund	2,955	6.797 %	\$1,073		\$1,073	\$645	\$1,718
FD530 Transit Fund	232	0.534 %	\$84		\$84	\$51	\$135
Golf Course Oper & Maint	620	1.426 %	\$225		\$225	\$135	\$360
FD640 Reservoir Operations	360	0.828 %	\$131		\$131	\$79	\$210
FD240 CDBG Fund	100	0.230 %	\$36		\$36	\$22	\$58
FD290 Tourism Bid Fund	85	0.198 %	\$31		\$31	\$17	\$48
Total	<u>43,472</u>	<u>100.000 %</u>	<u>\$15,787</u>		<u>\$15,787</u>	<u>\$8,636</u>	<u>\$24,423</u>

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

Source: Accounting

Wellness Program
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Wellness Program</u>
City Administration	\$127	\$127
Natural Resources Protection	\$73	\$73
City Attorney	\$109	\$109
Administration & Records	\$118	\$118
Finance	\$465	\$465
Network Services	\$241	\$241
Geographic Information Services	\$109	\$109
Human Resources	\$120	\$120
Risk Management	\$62	\$62
Public Works Administration	\$500	\$500
Building Maintenance	\$291	\$291
Vehicle & Equipment Maintenance	\$291	\$291
CIP Project Engineering	\$855	\$855
Transportation Engineering	\$303	\$303
Engineering Development Review	\$195	\$195
Hazard Prevention	\$311	\$311
Economic Development	\$75	\$75
Community Promotion	\$38	\$38
Community Development Admin	\$320	\$320
Development Review	\$232	\$232
Traffic Signals & Lights	\$117	\$117
Long Range Planning	\$175	\$175
Building and Safety	\$625	\$625
Landscape & Park Maintenance	\$901	\$901
Swim Center Maintenance	\$87	\$87
Tree Maintenance	\$256	\$256
Streets & Sidewalk Maintenance	\$584	\$584
Flood Control	\$375	\$375
Recreation Administration	\$349	\$349
Facilities - Parks and Recreation	\$285	\$285
Recreational Sports	\$210	\$210
Youth Services	\$1,704	\$1,704
Community Services	\$197	\$197
Ranger Program	\$221	\$221
Aquatics & Sinsheimer Park	\$450	\$450
Golf Course Oper & Maint	\$360	\$360
Police Administration	\$320	\$320
Patrol	\$2,268	\$2,268
Investigations	\$814	\$814
Police Support Services	\$1,047	\$1,047
Neighborhood Services	\$245	\$245

**Wellness Program
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Wellness Program</u>
Traffic Safety	\$291	\$291
Fire Administration	\$232	\$232
Emergency Response	\$2,442	\$2,442
FD240 CDBG Fund	\$58	\$58
FD290 Tourism Bid Fund	\$48	\$48
FD500 Water Fund	\$1,672	\$1,672
FD510 Parking Fund	\$1,192	\$1,192
FD520 Sewer Fund	\$1,718	\$1,718
FD530 Transit Fund	\$135	\$135
FD640 Reservoir Operations	\$210	\$210
Total	<u>\$24,423</u>	<u>\$24,423</u>

SCHEDULE 14.01

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

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>
	\$825,376			\$825,376
Allocated additions:				
10000000 - Building Use Charge	\$44,669		\$44,669	
10010100 - City Administration	\$8,095	\$1,614	\$9,709	
10010200 - City Council	\$1,561	\$618	\$2,179	
10015100 - City Attorney	\$6,117	\$791	\$6,908	
10020100 - Administration & Records	\$10,662	\$2,773	\$13,435	
10025100 - Finance	\$10,720	\$1,385	\$12,105	
10025300 - Network Services	\$46,101	\$2,316	\$48,417	
10025450 - Geographic Information Services	\$70,463	\$5,741	\$76,204	
10026100 - Support Services	\$2,955	\$18	\$2,973	
10030100 - Human Resources	\$12,266	\$759	\$13,025	
10030200 - Risk Management	\$50,059	\$314	\$50,373	
10030300 - Wellness Program	\$312	\$188	\$500	
10050230 - Building Maintenance		\$43,529	\$43,529	
Total allocated additions:	<u>\$263,980</u>	<u>\$60,046</u>	<u>\$324,026</u>	<u>\$324,026</u>
Total to be allocated	<u>\$1,089,356</u>	<u>\$60,046</u>		<u>\$1,149,402</u>

Public Works Administration
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & 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>	<u>Development Review</u>
<u>Wages & Benefits</u>									
SALARIES & WAGES	\$569,189	\$240,539	\$45,706	\$45,706	\$121,522	\$33,525	\$33,525		\$32,558
FRINGE BENEFITS	\$206,955	\$87,459	\$16,618	\$16,618	\$44,185	\$12,190	\$12,190		\$11,838
<u>Other Expense and Cost</u>									
LAUNDRY & LIN SVC CONTRACT	\$20,654							\$20,654	
SERVICES & SUPPLIES	\$28,578	\$12,077	\$2,295	\$2,295	\$6,101	\$1,683	\$1,683		\$1,635
Departmental Expenditures	\$825,376	\$340,075	\$64,619	\$64,619	\$171,808	\$47,398	\$47,398	\$20,654	\$46,031
Additions: 1st									
Other	\$263,980	\$263,980							
Functional Cost	\$1,089,356	\$604,055	\$64,619	\$64,619	\$171,808	\$47,398	\$47,398	\$20,654	\$46,031
Reallocate Admin		(\$604,055)	\$80,431	\$80,431	\$213,850	\$58,996	\$58,996	\$25,708	\$57,295
Allocable Costs	\$1,089,356		\$145,050	\$145,050	\$385,658	\$106,394	\$106,394	\$46,362	\$103,326
1st Allocation	\$1,089,356		\$145,050	\$145,050	\$385,658	\$106,394	\$106,394	\$46,362	\$103,326
Additions: 2nd									
Other	\$60,046	\$60,046							
Functional Cost	\$60,046	\$60,046							
Reallocate Admin		(\$60,046)	\$7,995	\$7,995	\$21,258	\$5,865	\$5,865	\$2,556	\$5,695
Allocable Costs	\$60,046		\$7,995	\$7,995	\$21,258	\$5,865	\$5,865	\$2,556	\$5,695
2nd Allocation	\$60,046		\$7,995	\$7,995	\$21,258	\$5,865	\$5,865	\$2,556	\$5,695
Total allocated	\$1,149,402		\$153,045	\$153,045	\$406,916	\$112,259	\$112,259	\$48,918	\$109,021

Public Works Administration
Schedule of costs to be
allocated by function

Long Range
Planning

<u>Wages & Benefits</u>	
SALARIES & WAGES	\$16,108
FRINGE BENEFITS	\$5,857
<u>Other Expense and Cost</u>	
LAUNDRY & LIN SVC CONTRACT	
SERVICES & SUPPLIES	\$809
Departmental Expenditures	\$22,774
Additions: 1st	
Other	
Functional Cost	\$22,774
Reallocate Admin	\$28,348
Allocable Costs	\$51,122
1st Allocation	\$51,122
Additions: 2nd	
Other	
Functional Cost	
Reallocate Admin	\$2,817
Allocable Costs	\$2,817
2nd Allocation	\$2,817
Total allocated	\$53,939

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	414,442	7.514 %	\$10,899		\$10,899	\$601	\$11,500
Transportation Engineering	506,283	9.179 %	\$13,314		\$13,314	\$734	\$14,048
FD510 Parking Fund	1,848,500	33.513 %	\$48,610		\$48,610	\$2,679	\$51,289
FD530 Transit Fund	2,746,600	49.794 %	\$72,227		\$72,227	\$3,981	\$76,208
Total	5,515,825	100.000 %	\$145,050		\$145,050	\$7,995	\$153,045

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

Source:

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	520	16.576 %	\$24,044		\$24,044	\$1,325	\$25,369
Engineering Development Review	335	10.679 %	\$15,490		\$15,490	\$854	\$16,344
FD510 Parking Fund	2,050	65.349 %	\$94,789		\$94,789	\$5,225	\$100,014
FD530 Transit Fund	232	7.396 %	\$10,727		\$10,727	\$591	\$11,318
Total	3,137	100.000 %	\$145,050		\$145,050	\$7,995	\$153,045

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

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	2,172,610	27.120 %	\$104,592		\$104,592	\$5,765	\$110,357
Swim Center Maintenance	409,241	5.108 %	\$19,701		\$19,701	\$1,086	\$20,787
Tree Maintenance	387,834	4.841 %	\$18,671		\$18,671	\$1,029	\$19,700
Building Maintenance	1,018,467	12.713 %	\$49,030		\$49,030	\$2,703	\$51,733
Streets & Sidewalk Maintenance	1,136,103	14.182 %	\$54,693		\$54,693	\$3,015	\$57,708
Flood Control	688,469	8.594 %	\$33,144		\$33,144	\$1,827	\$34,971
Traffic Signals & Lights	467,255	5.833 %	\$22,494		\$22,494	\$1,240	\$23,734
CIP Project Engineering	1,731,021	21.609 %	\$83,333		\$83,333	\$4,593	\$87,926
Total	8,011,000	100.000 %	\$385,658		\$385,658	\$21,258	\$406,916

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

Source:

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	2,172,610	14.774 %	\$15,718		\$15,718	\$866	\$16,584
Swim Center Maintenance	409,241	2.783 %	\$2,961		\$2,961	\$163	\$3,124
Tree Maintenance	387,834	2.637 %	\$2,806		\$2,806	\$155	\$2,961
Building Maintenance	1,018,467	6.926 %	\$7,368		\$7,368	\$406	\$7,774
Streets & Sidewalk Maintenance	1,136,103	7.726 %	\$8,220		\$8,220	\$453	\$8,673
Flood Control	688,469	4.682 %	\$4,981		\$4,981	\$275	\$5,256
Traffic Signals & Lights	467,255	3.177 %	\$3,381		\$3,381	\$186	\$3,567
Vehicle & Equipment Maintenace	1,178,954	8.017 %	\$8,530		\$8,530	\$470	\$9,000
Engineering Development Review	414,442	2.818 %	\$2,998		\$2,998	\$165	\$3,163
CIP Project Engineering	1,731,021	11.771 %	\$12,524		\$12,524	\$690	\$13,214
Transportation Engineering	506,283	3.443 %	\$3,663		\$3,663	\$202	\$3,865
FD510 Parking Fund	1,848,500	12.570 %	\$13,374		\$13,374	\$737	\$14,111
FD530 Transit Fund	2,746,600	18.676 %	\$19,870		\$19,870	\$1,097	\$20,967
Total	<u>14,705,779</u>	<u>100.000 %</u>	<u>\$106,394</u>		<u>\$106,394</u>	<u>\$5,865</u>	<u>\$112,259</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	645	6.721 %	\$7,151		\$7,151	\$394	\$7,545
Building Maintenance	500	5.210 %	\$5,543		\$5,543	\$306	\$5,849
Transportation Engineering	520	5.418 %	\$5,765		\$5,765	\$318	\$6,083
CIP Project Engineering	1,470	15.317 %	\$16,297		\$16,297	\$898	\$17,195
Vehicle & Equipment Maintenance	500	5.210 %	\$5,543		\$5,543	\$306	\$5,849
Landscape & Park Maintenance	1,550	16.151 %	\$17,184		\$17,184	\$947	\$18,131
Swim Center Maintenance	150	1.563 %	\$1,663		\$1,663	\$92	\$1,755
Tree Maintenance	440	4.585 %	\$4,878		\$4,878	\$269	\$5,147
Streets & Sidewalk Maintenance	1,005	10.472 %	\$11,142		\$11,142	\$614	\$11,756
Traffic Signals & Lights	200	2.084 %	\$2,217		\$2,217	\$122	\$2,339
Engineering Development Review	335	3.491 %	\$3,714		\$3,714	\$205	\$3,919
FD510 Parking Fund	2,050	21.361 %	\$22,727		\$22,727	\$1,253	\$23,980
FD530 Transit Fund	232	2.417 %	\$2,570		\$2,570	\$141	\$2,711
Total	<u>9,597</u>	<u>100.000 %</u>	<u>\$106,394</u>		<u>\$106,394</u>	<u>\$5,865</u>	<u>\$112,259</u>

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

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>
Vehicle & Equipment Maintenace	1,936	9.373 %	\$4,346		\$4,346	\$240	\$4,586
Traffic Signals & Lights	1,291	6.251 %	\$2,898		\$2,898	\$160	\$3,058
Flood Control	1,291	6.251 %	\$2,898		\$2,898	\$160	\$3,058
Streets & Sidewalk Maintenance	5,164	25.002 %	\$11,592		\$11,592	\$639	\$12,231
Building Maintenance	2,582	12.501 %	\$5,796		\$5,796	\$320	\$6,116
Tree Maintenance	1,936	9.373 %	\$4,346		\$4,346	\$240	\$4,586
Swim Center Maintenance	645	3.123 %	\$1,448		\$1,448	\$80	\$1,528
Landscape & Park Maintenance	5,809	28.126 %	\$13,038		\$13,038	\$717	\$13,755
Total	20,654	100.000 %	\$46,362		\$46,362	\$2,556	\$48,918

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

Source:

Public Works Administration
Detail allocation of
Development Review

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Development Review	100	100.000 %	\$103,326		\$103,326	\$5,695	\$109,021
Total	100	100.000 %	\$103,326		\$103,326	\$5,695	\$109,021

(A) Alloc basis: Direct Allocation to Development Review

Source:

Public Works Administration
Detail allocation of
Long Range Planning

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Long Range Planning	100	100.000 %	\$51,122		\$51,122	\$2,817	\$53,939
Total	100	100.000 %	\$51,122		\$51,122	\$2,817	\$53,939

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

Source:

City of San Luis Obispo, CA Central Service Cost Allocation

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>	<u>Development Review</u>	<u>Long Range Planning</u>
Building Maintenance	\$71,472			\$51,733	\$7,774	\$5,849	\$6,116		
Vehicle & Equipment Maintenace	\$19,435				\$9,000	\$5,849	\$4,586		
CIP Project Engineering	\$118,335			\$87,926	\$13,214	\$17,195			
Transportation Engineering	\$49,365	\$14,048	\$25,369		\$3,865	\$6,083			
Engineering Development Review	\$34,926	\$11,500	\$16,344		\$3,163	\$3,919			
Development Review	\$109,021							\$109,021	
Traffic Signals & Lights	\$32,698			\$23,734	\$3,567	\$2,339	\$3,058		
Long Range Planning	\$53,939								\$53,939
Landscape & Park Maintenance	\$158,827			\$110,357	\$16,584	\$18,131	\$13,755		
Swim Center Maintenance	\$27,194			\$20,787	\$3,124	\$1,755	\$1,528		
Tree Maintenance	\$32,394			\$19,700	\$2,961	\$5,147	\$4,586		
Streets & Sidewalk Maintenance	\$90,368			\$57,708	\$8,673	\$11,756	\$12,231		
Flood Control	\$50,830			\$34,971	\$5,256	\$7,545	\$3,058		
FD510 Parking Fund	\$189,394	\$51,289	\$100,014		\$14,111	\$23,980			
FD530 Transit Fund	\$111,204	\$76,208	\$11,318		\$20,967	\$2,711			
Total	\$1,149,402	\$153,045	\$153,045	\$406,916	\$112,259	\$112,259	\$48,918	\$109,021	\$53,939

SCHEDULE 15.01

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.

Prepared by:

**Building Maintenance
Costs to be allocated**

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,018,467			\$1,018,467
Allocated additions:				
10000000 - Building Use Charge	\$9,374		\$9,374	
10010100 - City Administration	\$9,989	\$1,992	\$11,981	
10010200 - City Council	\$1,926	\$762	\$2,688	
10015100 - City Attorney	\$7,547	\$976	\$8,523	
10020100 - Administration & Records	\$300	\$56	\$356	
10025100 - Finance	\$13,070	\$1,693	\$14,763	
10025300 - Network Services	\$36,152	\$1,854	\$38,006	
10026100 - Support Services	\$5,873	\$35	\$5,908	
10030100 - Human Resources	\$7,132	\$441	\$7,573	
10030200 - Risk Management	\$29,105	\$183	\$29,288	
10030300 - Wellness Program	\$182	\$109	\$291	
10050100 - Public Works Administration	\$67,737	\$3,735	\$71,472	
10050340 - Vehicle & Equipment Maintenance		\$21,206	\$21,206	
Total allocated additions:	<u>\$188,387</u>	<u>\$33,042</u>	<u>\$221,429</u>	<u>\$221,429</u>
Total to be allocated	<u>\$1,206,854</u>	<u>\$33,042</u>	:	<u>\$1,239,896</u>

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

	<u>Total</u>	<u>General & Admin</u>	<u>Janitorial</u>	<u>Utilities</u>	<u>Parking</u>	<u>Maintenance</u>
<u>Wages & Benefits</u>						
SALARIES & WAGES	\$310,894	\$78,337			\$8,829	\$223,728
FRINGE BENEFITS	\$163,478	\$41,192			\$4,642	\$117,644
<u>Other Expense and Cost</u>						
CONTRACT SERVICES	\$212,838		\$212,838			
JANITORIAL SUPPLIES	\$1,189		\$1,189			
UTILITIES	\$259,372			\$259,372		
SERVICES & SUPPLIES	\$70,696	\$17,814			\$2,008	\$50,874
Departmental Expenditures	\$1,018,467	\$137,343	\$214,027	\$259,372	\$15,479	\$392,246
Additions: 1st						
Other	\$188,387	\$188,387				
Functional Cost	\$1,206,854	\$325,730	\$214,027	\$259,372	\$15,479	\$392,246
Reallocate Admin		(\$325,730)	\$79,121	\$95,883	\$5,722	\$145,004
Allocable Costs	\$1,206,854		\$293,148	\$355,255	\$21,201	\$537,250
1st Allocation	\$1,206,854		\$293,148	\$355,255	\$21,201	\$537,250
Additions: 2nd						
Other	\$33,042	\$33,042				
Functional Cost	\$33,042	\$33,042				
Reallocate Admin		(\$33,042)	\$8,026	\$9,726	\$580	\$14,710
Allocable Costs	\$33,042		\$8,026	\$9,726	\$580	\$14,710
2nd Allocation	\$33,042		\$8,026	\$9,726	\$580	\$14,710
Total allocated	\$1,239,896		\$301,174	\$364,981	\$21,781	\$551,960

**Building Maintenance
Detail allocation of
Janitorial**

<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	1.098 %	\$3,218		\$3,218		\$3,218
City Council	2,502	2.928 %	\$8,584		\$8,584		\$8,584
Public Works Administration	4,620	5.407 %	\$15,851		\$15,851		\$15,851
Recreation Administration	700	0.819 %	\$2,402		\$2,402	\$84	\$2,486
Transportation Engineering	100	0.117 %	\$343		\$343	\$12	\$355
CIP Project Engineering	3,920	4.588 %	\$13,449		\$13,449	\$473	\$13,922
City Attorney	550	0.644 %	\$1,887		\$1,887		\$1,887
Administration & Records	906	1.060 %	\$3,108		\$3,108		\$3,108
Human Resources	1,000	1.170 %	\$3,431		\$3,431		\$3,431
Risk Management	135	0.158 %	\$463		\$463		\$463
Finance	3,537	4.140 %	\$12,135		\$12,135		\$12,135
Network Services	2,484	2.907 %	\$8,522		\$8,522		\$8,522
Vehicle & Equipment Maintenance	100	0.117 %	\$343		\$343	\$12	\$355
Fire Administration	4,276	5.004 %	\$14,670		\$14,670	\$516	\$15,186
FD500 Water Fund	2,355	2.756 %	\$8,080		\$8,080	\$284	\$8,364
FD520 Sewer Fund	2,355	2.756 %	\$8,080		\$8,080	\$284	\$8,364
FD530 Transit Fund	120	0.140 %	\$412		\$412	\$14	\$426
Recreational Sports	700	0.819 %	\$2,402		\$2,402	\$84	\$2,486
Facilities - Parks and Recreation	38,886	45.511 %	\$133,413		\$133,413	\$4,690	\$138,103
Long Range Planning	820	0.960 %	\$2,813		\$2,813	\$99	\$2,912
Building and Safety	2,280	2.668 %	\$7,822		\$7,822	\$275	\$8,097
Economic Development	100	0.117 %	\$343		\$343	\$12	\$355
Engineering Development Review	616	0.721 %	\$2,113		\$2,113	\$74	\$2,187
Natural Resources Protection	214	0.250 %	\$734		\$734		\$734
Geographic Information Services	1,119	1.310 %	\$3,839		\$3,839		\$3,839
Cultural Activities	110	0.129 %	\$377		\$377	\$13	\$390
Wellness Program	900	1.053 %	\$3,088		\$3,088		\$3,088
Community Development Admin	3,600	4.213 %	\$12,351		\$12,351	\$434	\$12,785
Development Review	820	0.960 %	\$2,813		\$2,813	\$99	\$2,912
Landscape & Park Maintenance	780	0.913 %	\$2,676		\$2,676	\$94	\$2,770
Tree Maintenance	120	0.140 %	\$412		\$412	\$14	\$426
Streets & Sidewalk Maintenance	900	1.053 %	\$3,088		\$3,088	\$109	\$3,197
Youth Services	700	0.819 %	\$2,402		\$2,402	\$84	\$2,486
Community Services	700	0.819 %	\$2,402		\$2,402	\$84	\$2,486
Ranger Program	700	0.819 %	\$2,402		\$2,402	\$84	\$2,486
All Other	700	0.819 %	\$2,402		\$2,402	\$84	\$2,486
FD290 Tourism Bid Fund	81	0.098 %	\$278		\$278	\$14	\$292
Total	85,444	100.000 %	\$293,148		\$293,148	\$8,026	\$301,174

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

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>
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Source:

**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 %	\$2,923		\$2,923		\$2,923
City Council	2,502	2.195 %	\$7,797		\$7,797		\$7,797
Economic Development	100	0.088 %	\$312		\$312	\$10	\$322
Natural Resources Protection	214	0.188 %	\$667		\$667		\$667
City Attorney	550	0.482 %	\$1,714		\$1,714		\$1,714
Administration & Records	906	0.795 %	\$2,823		\$2,823		\$2,823
Finance	3,537	3.103 %	\$11,023		\$11,023		\$11,023
Network Services	2,484	2.179 %	\$7,741		\$7,741		\$7,741
Human Resources	1,000	0.877 %	\$3,116		\$3,116		\$3,116
Risk Management	135	0.118 %	\$421		\$421		\$421
Long Range Planning	820	0.719 %	\$2,555		\$2,555	\$84	\$2,639
Building and Safety	2,280	2.000 %	\$7,105		\$7,105	\$233	\$7,338
Public Works Administration	4,620	4.053 %	\$14,398		\$14,398		\$14,398
Vehicle & Equipment Maintenance	10,400	9.123 %	\$32,410		\$32,410	\$1,064	\$33,474
Engineering Development Review	616	0.540 %	\$1,920		\$1,920	\$63	\$1,983
CIP Project Engineering	3,920	3.439 %	\$12,216		\$12,216	\$401	\$12,617
Transportation Engineering	100	0.088 %	\$312		\$312	\$10	\$322
Recreation Administration	700	0.614 %	\$2,181		\$2,181	\$72	\$2,253
Facilities - Parks and Recreation	38,886	34.112 %	\$121,184		\$121,184	\$3,977	\$125,161
Recreational Sports	700	0.614 %	\$2,181		\$2,181	\$72	\$2,253
FD500 Water Fund	4,475	3.926 %	\$13,946		\$13,946	\$458	\$14,404
FD520 Sewer Fund	4,475	3.926 %	\$13,946		\$13,946	\$458	\$14,404
FD530 Transit Fund	120	0.105 %	\$374		\$374	\$12	\$386
All Other	700	0.614 %	\$2,181		\$2,181	\$72	\$2,253
Geographic Information Services	1,119	0.982 %	\$3,487		\$3,487		\$3,487
Cultural Activities	110	0.096 %	\$343		\$343	\$11	\$354
Wellness Program	900	0.790 %	\$2,805		\$2,805		\$2,805
Community Development Admin	3,600	3.158 %	\$11,219		\$11,219	\$368	\$11,587
Development Review	820	0.719 %	\$2,555		\$2,555	\$84	\$2,639
Landscape & Park Maintenance	3,680	3.228 %	\$11,468		\$11,468	\$376	\$11,844
Tree Maintenance	620	0.544 %	\$1,932		\$1,932	\$63	\$1,995
Streets & Sidewalk Maintenance	6,850	6.009 %	\$21,347		\$21,347	\$701	\$22,048
Traffic Signals & Lights	650	0.570 %	\$2,026		\$2,026	\$66	\$2,092
Youth Services	700	0.614 %	\$2,181		\$2,181	\$72	\$2,253
Community Services	700	0.614 %	\$2,181		\$2,181	\$72	\$2,253
Ranger Program	700	0.614 %	\$2,181		\$2,181	\$72	\$2,253
Aquatics & Sinsheimer Park	8,288	7.270 %	\$25,829		\$25,829	\$848	\$26,677
FD290 Tourism Bid Fund	81	0.071 %	\$255		\$255	\$7	\$262
Total	113,996	100.000 %	\$355,255		\$355,255	\$9,726	\$364,981

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

Building Maintenance
Detail allocation of
Utilities

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
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Source:

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 %	\$21,201		\$21,201	\$580	\$21,781
Total	1	100.000 %	\$21,201		\$21,201	\$580	\$21,781

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

Source:

**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 %	\$2,696		\$2,696		\$2,696
City Council	2,502	1.339 %	\$7,192		\$7,192		\$7,192
Cultural Activities	110	0.059 %	\$316		\$316	\$10	\$326
Economic Development	100	0.054 %	\$287		\$287	\$9	\$296
Natural Resources Protection	214	0.114 %	\$615		\$615		\$615
City Attorney	550	0.294 %	\$1,581		\$1,581		\$1,581
Administration & Records	906	0.485 %	\$2,604		\$2,604		\$2,604
Finance	3,537	1.892 %	\$10,167		\$10,167		\$10,167
Network Services	2,484	1.329 %	\$7,140		\$7,140		\$7,140
Human Resources	1,000	0.535 %	\$2,874		\$2,874		\$2,874
Risk Management	135	0.072 %	\$388		\$388		\$388
Long Range Planning	820	0.439 %	\$2,357		\$2,357	\$72	\$2,429
Building and Safety	2,280	1.220 %	\$6,554		\$6,554	\$200	\$6,754
Public Works Administration	4,620	2.472 %	\$13,280		\$13,280		\$13,280
Vehicle & Equipment Maintenance	10,400	5.564 %	\$29,894		\$29,894	\$911	\$30,805
Engineering Development Review	616	0.330 %	\$1,771		\$1,771	\$54	\$1,825
CIP Project Engineering	3,920	2.097 %	\$11,268		\$11,268	\$343	\$11,611
Transportation Engineering	100	0.054 %	\$287		\$287	\$9	\$296
Recreation Administration	700	0.375 %	\$2,012		\$2,012	\$61	\$2,073
Facilities - Parks and Recreation	38,886	20.805 %	\$111,774		\$111,774	\$3,405	\$115,179
Recreational Sports	700	0.375 %	\$2,012		\$2,012	\$61	\$2,073
Police Administration	5,550	2.969 %	\$15,953		\$15,953	\$486	\$16,439
Fire Administration	5,042	2.698 %	\$14,493		\$14,493	\$441	\$14,934
FD500 Water Fund	6,380	3.413 %	\$18,339		\$18,339	\$559	\$18,898
FD520 Sewer Fund	6,380	3.413 %	\$18,339		\$18,339	\$559	\$18,898
FD530 Transit Fund	120	0.064 %	\$345		\$345	\$11	\$356
All Other	700	0.375 %	\$2,012		\$2,012	\$61	\$2,073
Geographic Information Services	1,119	0.599 %	\$3,216		\$3,216		\$3,216
Wellness Program	900	0.482 %	\$2,587		\$2,587		\$2,587
Community Development Admin	3,600	1.926 %	\$10,348		\$10,348	\$315	\$10,663
Development Review	820	0.439 %	\$2,357		\$2,357	\$72	\$2,429
Landscape & Park Maintenance	3,680	1.969 %	\$10,578		\$10,578	\$322	\$10,900
Tree Maintenance	620	0.332 %	\$1,782		\$1,782	\$54	\$1,836
Streets & Sidewalk Maintenance	6,850	3.665 %	\$19,690		\$19,690	\$600	\$20,290
Traffic Signals & Lights	650	0.348 %	\$1,868		\$1,868	\$57	\$1,925
Youth Services	700	0.375 %	\$2,012		\$2,012	\$61	\$2,073
Community Services	700	0.375 %	\$2,012		\$2,012	\$61	\$2,073
Ranger Program	700	0.375 %	\$2,012		\$2,012	\$61	\$2,073
Aquatics & Sinsheimer Park	8,288	4.434 %	\$23,823		\$23,823	\$726	\$24,549
Patrol	5,550	2.969 %	\$15,953		\$15,953	\$486	\$16,439
Investigations	5,550	2.969 %	\$15,953		\$15,953	\$486	\$16,439

**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>
Neighborhood Services	5,550	2.969 %	\$15,953		\$15,953	\$486	\$16,439
Traffic Safety	5,550	2.969 %	\$15,953		\$15,953	\$486	\$16,439
Emergency Response	5,042	2.698 %	\$14,493		\$14,493	\$441	\$14,934
Hazard Prevention	5,042	2.698 %	\$14,493		\$14,493	\$441	\$14,934
Training Services	5,042	2.698 %	\$14,493		\$14,493	\$441	\$14,934
Technical Services	5,042	2.698 %	\$14,493		\$14,493	\$441	\$14,934
Disaster Preparedness	5,042	2.698 %	\$14,493		\$14,493	\$441	\$14,934
FD290 Tourism Bid Fund	81	0.043 %	\$233		\$233	\$7	\$240
Police Support Services	11,100	5.934 %	\$31,905		\$31,905	\$973	\$32,878
Total	<u>186,908</u>	<u>100.000 %</u>	<u>\$537,250</u>		<u>\$537,250</u>	<u>\$14,710</u>	<u>\$551,960</u>

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

Source:

**Building Maintenance
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Janitorial</u>	<u>Utilities</u>	<u>Parking</u>	<u>Maintenance</u>
City Administration	\$8,837	\$3,218	\$2,923		\$2,696
City Council	\$23,573	\$8,584	\$7,797		\$7,192
Natural Resources Protection	\$2,016	\$734	\$667		\$615
City Attorney	\$5,182	\$1,887	\$1,714		\$1,581
Administration & Records	\$8,535	\$3,108	\$2,823		\$2,604
Finance	\$33,325	\$12,135	\$11,023		\$10,167
Network Services	\$23,403	\$8,522	\$7,741		\$7,140
Geographic Information Services	\$10,542	\$3,839	\$3,487		\$3,216
Human Resources	\$9,421	\$3,431	\$3,116		\$2,874
Risk Management	\$1,272	\$463	\$421		\$388
Wellness Program	\$8,480	\$3,088	\$2,805		\$2,587
Public Works Administration	\$43,529	\$15,851	\$14,398		\$13,280
Vehicle & Equipment Maintenance	\$64,634	\$355	\$33,474		\$30,805
CIP Project Engineering	\$38,150	\$13,922	\$12,617		\$11,611
Transportation Engineering	\$973	\$355	\$322		\$296
Engineering Development Review	\$5,995	\$2,187	\$1,983		\$1,825
Hazard Prevention	\$14,934				\$14,934
Cultural Activities	\$1,070	\$390	\$354		\$326
Economic Development	\$973	\$355	\$322		\$296
Community Development Admin	\$35,035	\$12,785	\$11,587		\$10,663
Development Review	\$7,980	\$2,912	\$2,639		\$2,429
Traffic Signals & Lights	\$4,017		\$2,092		\$1,925
Long Range Planning	\$7,980	\$2,912	\$2,639		\$2,429
Building and Safety	\$22,189	\$8,097	\$7,338		\$6,754
Landscape & Park Maintenance	\$25,514	\$2,770	\$11,844		\$10,900
Tree Maintenance	\$4,257	\$426	\$1,995		\$1,836
Streets & Sidewalk Maintenance	\$45,535	\$3,197	\$22,048		\$20,290
Recreation Administration	\$6,812	\$2,486	\$2,253		\$2,073
Facilities - Parks and Recreation	\$378,443	\$138,103	\$125,161		\$115,179
Recreational Sports	\$6,812	\$2,486	\$2,253		\$2,073
Youth Services	\$6,812	\$2,486	\$2,253		\$2,073
Community Services	\$6,812	\$2,486	\$2,253		\$2,073
Ranger Program	\$6,812	\$2,486	\$2,253		\$2,073
Aquatics & Sinsheimer Park	\$51,226		\$26,677		\$24,549
Police Administration	\$16,439				\$16,439
Patrol	\$16,439				\$16,439
Investigations	\$16,439				\$16,439
Police Support Services	\$32,878				\$32,878
Neighborhood Services	\$16,439				\$16,439
Traffic Safety	\$16,439				\$16,439
Fire Administration	\$30,120	\$15,186			\$14,934
Emergency Response	\$14,934				\$14,934

**Building Maintenance
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Janitorial</u>	<u>Utilities</u>	<u>Parking</u>	<u>Maintenance</u>
Training Services	\$14,934				\$14,934
Technical Services	\$14,934				\$14,934
Disaster Preparedness	\$14,934				\$14,934
FD290 Tourism Bid Fund	\$794	\$292	\$262		\$240
FD500 Water Fund	\$41,666	\$8,364	\$14,404		\$18,898
FD510 Parking Fund	\$21,781			\$21,781	
FD520 Sewer Fund	\$41,666	\$8,364	\$14,404		\$18,898
FD530 Transit Fund	\$1,168	\$426	\$386		\$356
All Other	\$6,812	\$2,486	\$2,253		\$2,073
Total	<u>\$1,239,896</u>	<u>\$301,174</u>	<u>\$364,981</u>	<u>\$21,781</u>	<u>\$551,960</u>

SCHEDULE 16.01

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>
	\$1,178,954			\$1,178,954
Allocated additions:				
10000000 - Building Use Charge	\$12,025		\$12,025	
10010100 - City Administration	\$11,563	\$2,305	\$13,868	
10010200 - City Council	\$2,230	\$882	\$3,112	
10015100 - City Attorney	\$8,737	\$1,130	\$9,867	
10020100 - Administration & Records	\$1,991	\$502	\$2,493	
10025100 - Finance	\$20,674	\$2,684	\$23,358	
10025300 - Network Services	\$14,692	\$755	\$15,447	
10026100 - Support Services	\$1,555	\$10	\$1,565	
10030100 - Human Resources	\$7,132	\$441	\$7,573	
10030200 - Risk Management	\$29,105	\$183	\$29,288	
10030300 - Wellness Program	\$182	\$109	\$291	
10050100 - Public Works Administration	\$18,419	\$1,016	\$19,435	
10050230 - Building Maintenance	\$62,647	\$1,987	\$64,634	
Total allocated additions:	<u>\$190,952</u>	<u>\$12,004</u>	<u>\$202,956</u>	<u>\$202,956</u>
Total to be allocated	<u>\$1,369,906</u>	<u>\$12,004</u>		<u>\$1,381,910</u>

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

	<u>Total</u>	<u>General & Admin</u>	<u>Fleet</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$255,365		\$255,365
FRINGE BENEFITS	\$119,138		\$119,138
<u>Other Expense and Cost</u>			
SERVICE & SUPPLIES	\$804,451		\$804,451
Departmental Expenditures	<u>\$1,178,954</u>		<u>\$1,178,954</u>
Additions: 1st			
Other	<u>\$190,952</u>	<u>\$190,952</u>	
Functional Cost	<u>\$1,369,906</u>	<u>\$190,952</u>	<u>\$1,178,954</u>
Reallocate Admin		(\$190,952)	<u>\$190,952</u>
Allocable Costs	<u>\$1,369,906</u>		<u>\$1,369,906</u>
1st Allocation	<u>\$1,369,906</u>		<u>\$1,369,906</u>
Additions: 2nd			
Other	<u>\$12,004</u>	<u>\$12,004</u>	
Functional Cost	<u>\$12,004</u>	<u>\$12,004</u>	
Reallocate Admin		(\$12,004)	<u>\$12,004</u>
Allocable Costs	<u>\$12,004</u>		<u>\$12,004</u>
2nd Allocation	<u>\$12,004</u>		<u>\$12,004</u>
Total allocated	<u><u>\$1,381,910</u></u>		<u><u>\$1,381,910</u></u>

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	0.120 %	\$1,641		\$1,641		\$1,641
Building and Safety	141,865	1.142 %	\$15,644		\$15,644	\$140	\$15,784
Network Services	70,800	0.570 %	\$7,807		\$7,807		\$7,807
Landscape & Park Maintenance	889,273	7.159 %	\$98,065		\$98,065	\$879	\$98,944
Swim Center Maintenance	26,333	0.212 %	\$2,904		\$2,904	\$26	\$2,930
Tree Maintenance	237,285	1.910 %	\$26,167		\$26,167	\$235	\$26,402
Building Maintenance	192,298	1.548 %	\$21,206		\$21,206		\$21,206
Streets & Sidewalk Maintenance	1,318,842	10.616 %	\$145,436		\$145,436	\$1,304	\$146,740
Traffic Signals & Lights	67,549	0.544 %	\$7,449		\$7,449	\$67	\$7,516
Engineering Development Review	156,598	1.261 %	\$17,269		\$17,269	\$155	\$17,424
CIP Project Engineering	34,661	0.279 %	\$3,822		\$3,822	\$34	\$3,856
Transportation Engineering	8,958	0.072 %	\$988		\$988	\$9	\$997
Recreation Administration	43,390	0.349 %	\$4,785		\$4,785	\$43	\$4,828
Ranger Program	33,873	0.273 %	\$3,735		\$3,735	\$33	\$3,768
Police Administration	208,008	1.674 %	\$22,938		\$22,938	\$206	\$23,144
Patrol	856,636	6.896 %	\$94,466		\$94,466	\$847	\$95,313
Investigations	221,650	1.784 %	\$24,442		\$24,442	\$219	\$24,661
Traffic Safety	135,497	1.091 %	\$14,942		\$14,942	\$134	\$15,076
Emergency Response	3,236,869	26.056 %	\$356,946		\$356,946	\$3,199	\$360,145
Hazard Prevention	120,505	0.970 %	\$13,289		\$13,289	\$119	\$13,408
Training Services	26,500	0.213 %	\$2,922		\$2,922	\$26	\$2,948
FD500 Water Fund	1,053,662	8.482 %	\$116,193		\$116,193	\$1,041	\$117,234
FD520 Sewer Fund	1,649,556	13.279 %	\$181,905		\$181,905	\$1,630	\$183,535
Golf Course Oper & Maint	247,486	1.992 %	\$27,292		\$27,292	\$245	\$27,537
FD640 Reservoir Operations	150,159	1.209 %	\$16,559		\$16,559	\$148	\$16,707
Facilities - Parks and Recreation	38,400	0.309 %	\$4,235		\$4,235	\$38	\$4,273
FD510 Parking Fund	117,426	0.945 %	\$12,949		\$12,949	\$116	\$13,065
All Other	1,123,657	9.045 %	\$123,910		\$123,910	\$1,111	\$125,021
Total	12,422,614	100.000 %	\$1,369,906		\$1,369,906	\$12,004	\$1,381,910

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

Source:

Vehicle & Equipment Maintenance
Departmental Cost
Allocation Summary

	Total	Fleet
Natural Resources Protection	\$1,641	\$1,641
Network Services	\$7,807	\$7,807
Building Maintenance	\$21,206	\$21,206
CIP Project Engineering	\$3,856	\$3,856
Transportation Engineering	\$997	\$997
Engineering Development Review	\$17,424	\$17,424
Hazard Prevention	\$13,408	\$13,408
Traffic Signals & Lights	\$7,516	\$7,516
Building and Safety	\$15,784	\$15,784
Landscape & Park Maintenance	\$98,944	\$98,944
Swim Center Maintenance	\$2,930	\$2,930
Tree Maintenance	\$26,402	\$26,402
Streets & Sidewalk Maintenance	\$146,740	\$146,740
Recreation Administration	\$4,828	\$4,828
Facilities - Parks and Recreation	\$4,273	\$4,273
Ranger Program	\$3,768	\$3,768
Golf Course Oper & Maint	\$27,537	\$27,537
Police Administration	\$23,144	\$23,144
Patrol	\$95,313	\$95,313
Investigations	\$24,661	\$24,661
Traffic Safety	\$15,076	\$15,076
Emergency Response	\$360,145	\$360,145
Training Services	\$2,948	\$2,948
FD500 Water Fund	\$117,234	\$117,234
FD510 Parking Fund	\$13,065	\$13,065
FD520 Sewer Fund	\$183,535	\$183,535
FD640 Reservoir Operations	\$16,707	\$16,707
All Other	\$125,021	\$125,021
Total	<u>\$1,381,910</u>	<u>\$1,381,910</u>

SCHEDULE 18.01

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:

- **Engineering** – These costs are related to time spent on non-project activities. Costs are identified but not allocated.
- **Project Engineering** - These costs are related to time spent on specific capital improvement projects. Costs are allocated based on the number of hours spent on projects by Fund.

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>
	\$1,731,021			\$1,731,021
Allocated additions:				
10000000 - Building Use Charge	\$37,901		\$37,901	
10010100 - City Administration	\$16,977	\$3,385	\$20,362	
10010200 - City Council	\$3,274	\$1,296	\$4,570	
10015100 - City Attorney	\$12,828	\$1,659	\$14,487	
10020100 - Administration & Records	\$1,727	\$388	\$2,115	
10025100 - Finance	\$20,137	\$2,603	\$22,740	
10025300 - Network Services	\$84,614	\$4,299	\$88,913	
10026100 - Support Services	\$2,820	\$18	\$2,838	
10030100 - Human Resources	\$20,967	\$1,297	\$22,264	
10030200 - Risk Management	\$85,567	\$538	\$86,105	
10030300 - Wellness Program	\$534	\$321	\$855	
10050100 - Public Works Administration	\$112,154	\$6,181	\$118,335	
10050230 - Building Maintenance	\$36,933	\$1,217	\$38,150	
10050340 - Vehicle & Equipment Maintenance	\$3,822	\$34	\$3,856	
Total allocated additions:	<u>\$440,255</u>	<u>\$23,236</u>	<u>\$463,491</u>	<u>\$463,491</u>
Total to be allocated	<u><u>\$2,171,276</u></u>	<u><u>\$23,236</u></u>		<u><u>\$2,194,512</u></u>

CIP Project Engineering
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Engineering</u>	<u>Project Engineering</u>
<u>Other Expense and Cost</u>				
SALARIES & WAGES				
FRINGE BENEFITS				
<u>Other Expense and Cost</u>				
ENGINEERING SAL/BEN	\$239,724		\$239,724	
PROJECT ENG SAL/BEN	\$1,450,029			\$1,450,029
SERVICES & SUPPLIES	\$41,268		\$5,778	\$35,490
Departmental Expenditures	<u>\$1,731,021</u>		<u>\$245,502</u>	<u>\$1,485,519</u>
Additions: 1st				
Other	<u>\$440,255</u>	<u>\$440,255</u>		
Functional Cost	\$2,171,276	\$440,255	\$245,502	\$1,485,519
Reallocate Admin		(\$440,255)	\$62,439	\$377,816
Allocable Costs	<u>\$2,171,276</u>		<u>\$307,941</u>	<u>\$1,863,335</u>
Unallocated	(\$307,941)		(\$307,941)	
1st Allocation	<u>\$1,863,335</u>			<u>\$1,863,335</u>
Additions: 2nd				
Other	<u>\$23,236</u>	<u>\$23,236</u>		
Functional Cost	\$23,236	\$23,236		
Reallocate Admin		(\$23,236)	\$3,295	\$19,941
Allocable Costs	<u>\$23,236</u>		<u>\$3,295</u>	<u>\$19,941</u>
Unallocated	(\$3,295)		(\$3,295)	
2nd Allocation	<u>\$19,941</u>			<u>\$19,941</u>
Total allocated	<u>\$1,883,276</u>			<u>\$1,883,276</u>

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

<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>
FD240 CDBG Fund	153	0.947 %	\$17,648		\$17,648	\$189	\$17,837
FD400 Capital Engineering	6,332	39.198 %	\$730,385		\$730,385	\$7,816	\$738,201
FD500 Water Fund	386	2.390 %	\$44,524		\$44,524	\$476	\$45,000
FD520 Sewer Fund	389	2.408 %	\$44,870		\$44,870	\$480	\$45,350
All Other	8,894	55.057 %	\$1,025,908		\$1,025,908	\$10,980	\$1,036,888
Total	16,154	100.000 %	\$1,863,335		\$1,863,335	\$19,941	\$1,883,276

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

Source: CIP Engineering

CIP Project Engineering
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Project Engineering</u>
FD240 CDBG Fund	\$17,837	\$17,837
FD400 Capital Engineering	\$738,201	\$738,201
FD500 Water Fund	\$45,000	\$45,000
FD520 Sewer Fund	\$45,350	\$45,350
All Other	\$1,036,888	\$1,036,888
Total	<u>\$1,883,276</u>	<u>\$1,883,276</u>

SCHEDULE 19.01

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.
- **Development Review** – These costs are related to Development Review. Costs are allocated directly to Development Review.
- **Long Range Plan** – These costs are related to Long Range Plan. Costs are allocated directly to Long Range Plan.

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>
	\$506,283			\$506,283
Allocated additions:				
10000000 - Building Use Charge	\$967		\$967	
10010100 - City Administration	\$4,965	\$990	\$5,955	
10010200 - City Council	\$958	\$379	\$1,337	
10015100 - City Attorney	\$3,752	\$485	\$4,237	
10020100 - Administration & Records	\$5,385	\$1,396	\$6,781	
10025100 - Finance	\$6,423	\$830	\$7,253	
10025300 - Network Services	\$24,803	\$1,281	\$26,084	
10026100 - Support Services	\$891	\$5	\$896	
10030100 - Human Resources	\$7,417	\$459	\$7,876	
10030200 - Risk Management	\$30,268	\$190	\$30,458	
10030300 - Wellness Program	\$189	\$114	\$303	
10050100 - Public Works Administration	\$46,786	\$2,579	\$49,365	
10050230 - Building Maintenance	\$942	\$31	\$973	
10050340 - Vehicle & Equipment Maintenance	\$988	\$9	\$997	
Total allocated additions:	<u>\$134,734</u>	<u>\$8,748</u>	<u>\$143,482</u>	<u>\$143,482</u>
Total to be allocated	<u><u>\$641,017</u></u>	<u><u>\$8,748</u></u>		<u><u>\$649,765</u></u>

Transportation Engineering
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Planning/Engineering</u>	<u>Transportation</u>
Wages & Benefits				
SALARIES & WAGES	\$307,515	\$99,789	\$207,726	
FRINGE BENEFITS	\$118,407	\$38,423	\$79,984	
Other Expense and Cost				
ADVERTISING	\$9,780			\$9,780
CONTRACT SERVICES	\$55,512			\$55,512
COMPUTER SUPPLIES	\$8,415			\$8,415
SERVICES & SUPPLIES	\$6,654	\$2,159	\$4,495	
Departmental Expenditures	\$506,283	\$140,371	\$292,205	\$73,707
Additions: 1st				
Other	\$134,734	\$134,734		
Functional Cost	\$641,017	\$275,105	\$292,205	\$73,707
Reallocate Admin		(\$275,105)	\$219,690	\$55,415
Allocable Costs	\$641,017		\$511,895	\$129,122
Unallocated	(\$129,122)			(\$129,122)
1st Allocation	\$511,895		\$511,895	
Additions: 2nd				
Other	\$8,748	\$8,748		
Functional Cost	\$8,748	\$8,748		
Reallocate Admin		(\$8,748)	\$6,986	\$1,762
Allocable Costs	\$8,748		\$6,986	\$1,762
Unallocated	(\$1,762)			(\$1,762)
2nd Allocation	\$6,986		\$6,986	
Total allocated	\$518,881		\$518,881	

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	422	6.247 %	\$31,979		\$31,979	\$436	\$32,415
FD530 Transit Fund	112	1.658 %	\$8,487		\$8,487	\$116	\$8,603
FD400 Capital Engineering	2,515	37.232 %	\$190,587		\$190,587	\$2,601	\$193,188
Development Review	2,083	30.836 %	\$157,850		\$157,850	\$2,154	\$160,004
Long Range Planning	1,623	24.027 %	\$122,992		\$122,992	\$1,679	\$124,671
Total	6,755	100.000 %	\$511,895		\$511,895	\$6,986	\$518,881

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

Source:

Transportation Engineering
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Planning/Engineering</u>
Development Review	\$160,004	\$160,004
Long Range Planning	\$124,671	\$124,671
FD400 Capital Engineering	\$193,188	\$193,188
FD510 Parking Fund	\$32,415	\$32,415
FD530 Transit Fund	\$8,603	\$8,603
Total	<u>\$518,881</u>	<u>\$518,881</u>

SCHEDULE 17.01

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>
	\$414,442			\$414,442
Allocated additions:				
10010100 - City Administration	\$4,065	\$810	\$4,875	
10010200 - City Council	\$784	\$310	\$1,094	
10015100 - City Attorney	\$3,071	\$397	\$3,468	
10020100 - Administration & Records	\$6,965	\$1,822	\$8,787	
10025100 - Finance	\$4,739	\$612	\$5,351	
10025300 - Network Services	\$14,871	\$769	\$15,640	
10026100 - Support Services	\$662	\$5	\$667	
10030100 - Human Resources	\$4,778	\$296	\$5,074	
10030200 - Risk Management	\$19,500	\$122	\$19,622	
10030300 - Wellness Program	\$122	\$73	\$195	
10050100 - Public Works Administration	\$33,101	\$1,825	\$34,926	
10050230 - Building Maintenance	\$5,804	\$191	\$5,995	
10050340 - Vehicle & Equipment Maintenance	\$17,269	\$155	\$17,424	
Total allocated additions:	<u>\$115,731</u>	<u>\$7,387</u>	<u>\$123,118</u>	<u>\$123,118</u>
Total to be allocated	<u>\$530,173</u>	<u>\$7,387</u>		<u>\$537,560</u>

Engineering Development Review
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Development Review Services</u>	<u>City Review Services</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$294,870		\$294,870	
FRINGE BENEFITS	\$116,649		\$116,649	
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$2,923		\$2,923	
Departmental Expenditures	\$414,442		\$414,442	
Additions: 1st				
Other	\$115,731	\$115,731		
Functional Cost	\$530,173	\$115,731	\$414,442	
Reallocate Admin		(\$115,731)	\$115,731	
Allocable Costs	\$530,173		\$530,173	
Unallocated	(\$530,173)		(\$530,173)	
1st Allocation				
Additions: 2nd				
Other	\$7,387	\$7,387		
Functional Cost	\$7,387	\$7,387		
Reallocate Admin		(\$7,387)	\$7,387	
Allocable Costs	\$7,387		\$7,387	
Unallocated	(\$7,387)		(\$7,387)	
2nd Allocation				
Total allocated				

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:

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

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>
	\$583,226			\$583,226
Allocated additions:				
10010100 - City Administration	\$5,720	\$1,140	\$6,860	
10010200 - City Council	\$1,103	\$437	\$1,540	
10015100 - City Attorney	\$4,322	\$559	\$4,881	
10020100 - Administration & Records	\$1,166	\$283	\$1,449	
10025100 - Finance	\$7,189	\$930	\$8,119	
10025300 - Network Services	\$20,492	\$1,039	\$21,531	
10026100 - Support Services	\$978	\$6	\$984	
10030100 - Human Resources	\$7,631	\$472	\$8,103	
10030200 - Risk Management	\$31,142	\$196	\$31,338	
10030300 - Wellness Program	\$194	\$117	\$311	
10050230 - Building Maintenance	\$14,493	\$441	\$14,934	
10050340 - Vehicle & Equipment Maintenance	\$13,289	\$119	\$13,408	
Total allocated additions:	<u>\$107,719</u>	<u>\$5,739</u>	<u>\$113,458</u>	<u>\$113,458</u>
Total to be allocated	<u>\$690,945</u>	<u>\$5,739</u>		<u>\$696,684</u>

Hazard Prevention
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Hazard Prevention</u>	<u>Fire Hydrant</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$404,040		\$404,040	
FRINGE BENEFITS	\$145,903		\$145,903	
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$33,283		\$33,283	
Departmental Expenditures	\$583,226		\$583,226	
Additions: 1st				
Other	\$107,719	\$107,719		
Functional Cost	\$690,945	\$107,719	\$583,226	
Reallocate Admin		(\$107,719)	\$107,719	
Allocable Costs	\$690,945		\$690,945	
Unallocated	(\$690,945)		(\$690,945)	
1st Allocation				
Additions: 2nd				
Other	\$5,739	\$5,739		
Functional Cost	\$5,739	\$5,739		
Reallocate Admin		(\$5,739)	\$5,739	
Allocable Costs	\$5,739		\$5,739	
Unallocated	(\$5,739)		(\$5,739)	
2nd Allocation				
Total allocated				

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		