

CITY OF SAN LUIS OBISPO, CA

CENTRAL SERVICE
COST ALLOCATION PLAN

Fiscal Year 2014
Prepared March 24, 2015

Mahoney
Associates Consulting, LLC

Specializing in Cost Plans & Government Finance

1870 Divot Road
Carson City, NV 89701

775-883-3182
www.costplans.com
email: mahoney@costplans.com

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, 2014. Statistics used to allocate costs were taken from FY 2014 data by performing one hundred percent counts, or in some cases, conducting a representative sample period count.

STEP-DOWN ALLOCATION PROCEDURE

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

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

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

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

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

COST ALLOCATION METHODOLOGY

FORMAT

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

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

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

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

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

COST ALLOCATION METHODOLOGY

FORMAT (Continued)

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

INTERVIEWS

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

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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	\$726	\$660			\$25,852		\$5,888		\$5,888
City Administration	\$3,298	\$2,499	\$4,592	\$3,086	\$7,646	\$345	\$6,160	\$3,849	\$11,895
City Council	\$1,064	\$807	\$1,481	\$995	\$2,466	\$111	\$1,987	\$1,242	\$3,837
Natural Resources Protection									
City Attorney	\$2,644	\$2,003	\$3,680	\$2,473	\$6,128	\$277	\$4,937	\$3,085	\$9,533
Administration & Records		\$3,625	\$6,225		\$39,205		\$12,767	\$317	\$11,033
Finance	\$3,235	\$3,212	\$5,346	\$3,203	\$11,362	\$801	\$7,518	\$5,166	\$13,441
Network Services		\$7,784			\$41,745		\$211,073	\$8,510	\$22,256
Geographic Information Services					\$100,192				
Support Services	\$457	\$452	\$743	\$428	\$1,769	\$48	\$1,274	\$744	\$2,070
Human Resources		\$1,678	\$1,678		\$11,322		\$6,709	\$3,355	\$6,709
Risk Management		\$7,790	\$7,790		\$52,585		\$31,162	\$15,581	\$31,162
Wellness Program		\$69	\$69		\$464		\$275	\$137	\$275
Public Works Administration							\$116,474	\$15,237	\$57,979
Building Maintenance	\$1,699	\$1,546			\$31,682		\$7,217	\$4,450	\$7,217
Vehicle & Equipment Maintenace					\$3,934			\$31,472	
CIP Project Engineering									
Transportation/Plan Engineering							\$166,595		\$128,296
Engineering Development Review									
Hazard Prevention									
Subtotal	<u>\$13,123</u>	<u>\$32,125</u>	<u>\$31,604</u>	<u>\$10,185</u>	<u>\$336,352</u>	<u>\$1,582</u>	<u>\$580,036</u>	<u>\$93,145</u>	<u>\$311,591</u>
Proposed Costs	\$13,123	\$32,125	\$31,604	\$10,185	\$336,352	\$1,582	\$580,036	\$93,145	\$311,591

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>Pavement Maint</u>	<u>Flood Control</u>	<u>Dev Services</u>	<u>Rec Admin</u>
Building Use Charge	\$16,373	\$5,363		\$825	\$3,094	\$3,094			
City Administration	\$13,248	\$26,397	\$5,100	\$5,031	\$13,497		\$7,808	\$2,740	\$7,684
City Council	\$4,273	\$8,516	\$1,645	\$1,623	\$4,354		\$2,519	\$884	\$2,479
Natural Resources Protection									
City Attorney	\$10,617	\$21,155	\$4,087	\$4,032	\$10,817		\$6,257	\$2,196	\$6,158
Administration & Records	\$2,805	\$4,154	\$237	\$3,297	\$3,435		\$562		\$4,258
Finance	\$18,008	\$34,743	\$7,018	\$7,295	\$19,878		\$9,712	\$2,872	\$10,819
Network Services	\$79,348	\$51,343	\$9,150	\$20,835	\$25,734		\$3,500		\$25,379
Geographic Information Services									\$17,594
Support Services	\$18,976	\$5,268	\$866	\$1,159	\$3,000		\$1,457	\$381	\$1,589
Human Resources	\$20,547	\$25,663	\$2,516	\$7,380	\$18,031		\$5,954		\$8,387
Risk Management	\$95,433	\$119,194	\$11,686	\$34,278	\$83,747		\$27,656		\$38,952
Wellness Program	\$842	\$1,051	\$103	\$303	\$739		\$244		\$343
Public Works Administration		\$118,629	\$9,498	\$39,251	\$64,209		\$68,674		
Building Maintenance	\$20,067	\$31,575	\$56,752	\$5,227	\$27,132	\$27,132			\$6,277
Vehicle & Equipment Maintenance	\$9,835	\$214,403		\$39,340	\$245,875		\$72,779		\$3,934
CIP Project Engineering									
Transportation/Plan Engineering									
Engineering Development Review									
Hazard Prevention									
Subtotal	<u>\$310,372</u>	<u>\$667,454</u>	<u>\$108,658</u>	<u>\$169,876</u>	<u>\$523,542</u>	<u>\$30,226</u>	<u>\$207,122</u>	<u>\$9,073</u>	<u>\$133,853</u>
Proposed Costs	\$310,372	\$667,454	\$108,658	\$169,876	\$523,542	\$30,226	\$207,122	\$9,073	\$133,853

Allocated Costs by Department

Central Service Departments	<u>Facilities - Prk & Rec</u>	<u>Recreational Sports</u>	<u>Youth Services</u>	<u>Teen/Seniors/Class</u>	<u>Community Services</u>	<u>Ranger Program</u>	<u>Aquatics/Sinsheimer Prk</u>	<u>Golf Course</u>	<u>Police Admin</u>
Building Use Charge									
City Administration	\$2,329	\$3,619	\$10,023		\$2,476	\$3,123	\$3,203	\$5,858	\$15,424
City Council	\$752	\$1,168	\$3,233		\$799	\$1,008	\$1,033	\$1,889	\$4,976
Natural Resources Protection									
City Attorney	\$1,866	\$2,900	\$8,033		\$1,984	\$2,503	\$2,568	\$4,694	\$12,361
Administration & Records	\$2,759	\$158	\$317		\$158	\$317	\$158	\$476	\$10,404
Finance	\$2,995	\$4,832	\$13,879		\$5,139	\$4,543	\$3,931	\$9,276	\$21,325
Network Services	\$22,678	\$7,667	\$33,664		\$5,981	\$11,236	\$14,731	\$17,071	\$82,509
Geographic Information Services									\$37,834
Support Services	\$428	\$608	\$1,601		\$449	\$643	\$549	\$1,124	\$3,543
Human Resources	\$1,678	\$1,678	\$3,355		\$1,678	\$3,355	\$1,678	\$5,027	\$9,225
Risk Management	\$7,790	\$7,790	\$15,581		\$7,790	\$15,581	\$7,790	\$23,372	\$42,848
Wellness Program	\$69	\$69	\$137		\$69	\$137	\$69	\$209	\$378
Public Works Administration									
Building Maintenance	\$338,562	\$6,277	\$6,277	\$6,277	\$6,277	\$6,277			\$18,279
Vehicle & Equipment Maintenance						\$9,835	\$3,934	\$59,010	\$49,175
CIP Project Engineering									
Transportation/Plan Engineering									
Engineering Development Review									
Hazard Prevention									
Subtotal	<u>\$381,906</u>	<u>\$36,766</u>	<u>\$96,100</u>	<u>\$6,277</u>	<u>\$32,800</u>	<u>\$58,558</u>	<u>\$39,644</u>	<u>\$128,006</u>	<u>\$308,281</u>
Proposed Costs	\$381,906	\$36,766	\$96,100	\$6,277	\$32,800	\$58,558	\$39,644	\$128,006	\$308,281

City of San Luis Obispo, CA Central Service Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Patrol</u>	<u>Investigations</u>	<u>Police Support Svc</u>	<u>Supp Svcs - Grant</u>	<u>Neighborhood Svcs</u>	<u>Traffic Safety</u>	<u>Traffic Sfty-OTS Grant</u>	<u>Fire Admin</u>	<u>Fire Admin Grant</u>
Building Use Charge									
City Administration	\$81,970	\$27,343	\$25,331		\$2,527	\$8,291	\$478	\$9,004	\$461
City Council	\$26,443	\$8,821	\$8,172		\$815	\$2,675	\$154	\$2,905	\$149
Natural Resources Protection									
City Attorney	\$65,692	\$21,913	\$20,301		\$2,026	\$6,645	\$383	\$7,216	\$369
Administration & Records	\$6,485	\$2,215	\$3,005	\$867	\$2,398	\$2,525	\$867	\$2,366	
Finance	\$96,235	\$32,269	\$31,815		\$4,220	\$10,379	\$529	\$11,648	\$478
Network Services	\$249,834	\$68,253	\$196,742		\$23,485	\$35,838		\$56,302	
Geographic Information Services								\$63,543	
Support Services	\$15,676	\$5,264	\$5,508		\$791	\$1,675	\$66	\$1,668	\$63
Human Resources	\$68,771	\$23,483	\$31,869		\$7,045	\$8,387		\$6,709	
Risk Management	\$319,408	\$109,065	\$148,018		\$32,720	\$38,952		\$31,162	
Wellness Program	\$2,818	\$963	\$1,306		\$288	\$343		\$275	
Public Works Administration									
Building Maintenance	\$18,279	\$18,279	\$18,279	\$18,279	\$18,279	\$18,279		\$25,663	
Vehicle & Equipment Maintenace	\$206,535	\$108,185			\$9,834	\$68,845			
CIP Project Engineering									
Transportation/Plan Engineering									
Engineering Development Review									
Hazard Prevention									
Subtotal	<u>\$1,158,146</u>	<u>\$426,053</u>	<u>\$490,346</u>	<u>\$19,146</u>	<u>\$104,428</u>	<u>\$202,834</u>	<u>\$2,477</u>	<u>\$218,461</u>	<u>\$1,520</u>
Proposed Costs	\$1,158,146	\$426,053	\$490,346	\$19,146	\$104,428	\$202,834	\$2,477	\$218,461	\$1,520

City of San Luis Obispo, CA Central Service Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Emergency Response</u>	<u>Hazard Prev Grant</u>	<u>Training Services</u>	<u>Technical Services</u>	<u>Disaster Prep</u>	<u>FD210 Downtown Bid</u>	<u>FD240 CDBG</u>	<u>FD250 Law Enforc Grant</u>	<u>FD290 Tourism Bid</u>
Building Use Charge									\$534
City Administration	\$90,324	\$799	\$1,149	\$348	\$255	\$2,479	\$2,813	\$2,913	\$13,343
City Council	\$29,138	\$258	\$371	\$112	\$82	\$799	\$908	\$934	\$4,304
Natural Resources Protection									
City Attorney	\$72,388	\$640	\$921	\$278	\$204	\$1,987	\$2,255	\$2,326	\$10,693
Administration & Records	\$7,827		\$1,734				\$158		\$135
Finance	\$106,669	\$888	\$1,894	\$1,035	\$572	\$2,549	\$3,157	\$2,943	\$14,520
Network Services	\$233,080								\$465
Geographic Information Services									
Support Services	\$17,150	\$111	\$160	\$48	\$35	\$157	\$284	\$189	\$936
Human Resources	\$73,803						\$1,678		\$1,426
Risk Management	\$342,780						\$7,790		\$6,622
Wellness Program	\$3,024						\$69		\$58
Public Works Administration									
Building Maintenance	\$16,607		\$16,607	\$16,607	\$16,607				\$1,251
Vehicle & Equipment Maintenace									
CIP Project Engineering							\$111,214		
Transportation/Plan Engineering									
Engineering Development Review									
Hazard Prevention									
Subtotal	<u>\$992,790</u>	<u>\$2,696</u>	<u>\$22,836</u>	<u>\$18,428</u>	<u>\$17,755</u>	<u>\$7,971</u>	<u>\$130,326</u>	<u>\$9,305</u>	<u>\$54,287</u>
Proposed Costs	\$992,790	\$2,696	\$22,836	\$18,428	\$17,755	\$7,971	\$130,326	\$9,305	\$54,287

City of San Luis Obispo, CA Central Service Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>FD400 Cap Eng</u>	<u>FD401 Grant CIP</u>	<u>FD405 TIF CIP</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>
Building Use Charge				\$3,094		\$3,094	\$861		
City Administration				\$58,183	\$21,226	\$61,972	\$32,091		\$9,820
City Council				\$18,769	\$6,847	\$19,992	\$10,352		\$3,167
Natural Resources Protection				\$253		\$2,529			\$2,214
City Attorney				\$46,629	\$17,011	\$49,665	\$25,719		\$7,870
Administration & Records				\$16,683	\$5,923	\$27,337	\$2,129	\$856	\$569
Finance				\$362,079	\$41,122	\$367,970	\$35,480	\$98	\$11,858
Network Services				\$194,038	\$48,538	\$259,849	\$62,435	\$391	\$25,689
Geographic Information Services				\$120,248		\$117,513			
Support Services				\$6,707	\$3,548	\$7,115	\$2,299		\$1,001
Human Resources				\$48,223	\$35,225	\$50,907	\$4,193		\$6,038
Risk Management				\$223,975	\$163,599	\$236,441	\$19,476		\$28,046
Wellness Program				\$1,976	\$1,444	\$2,086	\$172		\$248
Public Works Administration				\$10,571	\$190,161	\$10,571	\$71,806		
Building Maintenance				\$40,597	\$40,462	\$40,596	\$1,054		
Vehicle & Equipment Maintenace				\$118,020	\$27,538	\$188,831			\$19,670
CIP Project Engineering	\$704,283	\$381,561	\$10,921	\$109,209	\$59,062	\$123,249	\$1,337		
Transportation/Plan Engineering					\$41,819		\$15,371		
Engineering Development Review				(\$20,752)	\$8,062	(\$21,257)	\$4,031		(\$201)
Hazard Prevention				\$8,300					
Subtotal	<u>\$704,283</u>	<u>\$381,561</u>	<u>\$10,921</u>	<u>\$1,366,802</u>	<u>\$711,587</u>	<u>\$1,548,460</u>	<u>\$288,806</u>	<u>\$1,345</u>	<u>\$115,989</u>
Proposed Costs	\$704,283	\$381,561	\$10,921	\$1,366,802	\$711,587	\$1,548,460	\$288,806	\$1,345	\$115,989

Allocated Costs by Department

Central Service Departments	<u>FD650 Narcotics Task Force</u>	<u>FD653 Hazardous Mat</u>	<u>FD655 Bomb Task Force</u>	<u>All Other</u>	<u>Subtotal</u>	<u>Direct Billed</u>	<u>Unallocated</u>	<u>Total</u>
Building Use Charge					\$75,346			\$75,346
City Administration					\$624,050			\$624,050
City Council					\$201,308			\$201,308
Natural Resources Protection					\$4,996	(\$4,996)	\$365,073	\$365,073
City Attorney					\$500,119			\$500,119
Administration & Records					\$190,746		\$148,443	\$339,189
Finance	\$531	\$102	\$88	\$82,464	\$1,453,141		\$136,999	\$1,590,140
Network Services					\$2,157,133			\$2,157,133
Geographic Information Services					\$456,924			\$456,924
Support Services					\$120,077			\$120,077
Human Resources					\$515,360			\$515,360
Risk Management					\$2,393,612			\$2,393,612
Wellness Program					\$21,121			\$21,121
Public Works Administration					\$773,060	\$22,262		\$795,322
Building Maintenance					\$941,924			\$941,924
Vehicle & Equipment Maintenace					\$1,490,984			\$1,490,984
CIP Project Engineering					\$1,500,836		\$727,906	\$2,228,742
Transportation/Plan Engineering					\$352,081		\$506,654	\$858,735
Engineering Development Review				\$59,385	\$29,268	\$42,210	\$530,187	\$601,665
Hazard Prevention					\$8,300	(\$8,300)	\$758,065	\$758,065
Subtotal	<u>\$531</u>	<u>\$102</u>	<u>\$88</u>	<u>\$141,849</u>	<u>\$13,810,386</u>	<u>\$51,176</u>	<u>\$3,173,327</u>	<u>\$17,034,889</u>
Proposed Costs	\$531	\$102	\$88	\$141,849	\$13,810,386	\$51,176	\$3,173,327	\$17,034,889

Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Use Charge		\$241,197	
City Administration	\$684,299		
City Council	\$116,941		
Natural Resources Protection	\$322,600		
City Attorney	\$605,851	(\$54,274)	
Administration & Records	\$390,902		
Finance	\$1,594,321	(\$70,742)	
Network Services	\$2,441,369		
Geographic Information Services	\$434,346		
Support Services	\$184,154	(\$28,900)	
Human Resources	\$560,928		
Risk Management	\$2,979,121		
Wellness Program	\$16,333		
Public Works Administration	\$872,263		
Building Maintenance	\$1,068,592		
Vehicle & Equipment Maintenece	\$1,278,908		
CIP Project Engineering	\$1,634,261		
Transportation/Plan Engineering	\$666,276		
Engineering Development Review	\$463,671		
Hazard Prevention	\$632,472		
Cultural Activities			\$13,123
Economic Development			\$32,125
Community Promotion			\$31,604
Human Relations			\$10,185
Community Development Admin			\$336,352
Commissions & Committees			\$1,582
Development Review			\$580,036
Traffic Signals & Lights			\$93,145
Long Range Planning			\$311,591
Building and Safety			\$310,372
Landscape & Park Maintenance			\$667,454
Swim Center Maintenance			\$108,658
Tree Maintenance			\$169,876
Streets & Sidewalk Maintenance			\$523,542
Pavement Maintenance			\$30,226
Flood Control			\$207,122
Development Services			\$9,073
Recreation Administration			\$133,853
Facilities - Parks and Recreation			\$381,906
Recreational Sports			\$36,766
Youth Services			\$96,100
Teens, Seniors and Classes			\$6,277

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Community Services			\$32,800
Ranger Program			\$58,558
Aquatics & Sinsheimer Park			\$39,644
Golf Course Oper & Maint			\$128,006
Police Adminstration			\$308,281
Patrol			\$1,158,146
Investigations			\$426,053
Police Support Services			\$490,346
Support Services - Grant			\$19,146
Neighborhood Services			\$104,428
Traffic Safety			\$202,834
Traffic - OTS Grant			\$2,477
Fire Administration			\$218,461
Fire Administration Grant			\$1,520
Emergency Response			\$992,790
Hazard Prevention Grant			\$2,696
Training Services			\$22,836
Technical Services			\$18,428
Disaster Preparedness			\$17,755
FD210 Downtown Bid Fund			\$7,971
FD240 CDBG Fund			\$130,326
FD250 Law Enforcement Grant Fund			\$9,305
FD290 Tourism Bid Fund			\$54,287
FD400 Capital Engineering			\$704,283
FD401 Grant CIP			\$381,561
FD405 TIF CIP			\$10,921
FD500 Water Fund			\$1,366,802
FD510 Parking Fund			\$711,587
FD520 Sewer Fund			\$1,548,460
FD530 Transit Fund			\$288,806
FD625 Jack House Fund			\$1,345
FD640 Reservoir Operations			\$115,989
FD650 Narcotics Task Force Fund			\$531
FD653 Hazardous Mat Task Force Fund			\$102
FD655 Bomb Task Force Fund			\$88
All Other			\$141,849
Unallocated			\$3,173,327
Direct Billed			\$51,176
Total	\$16,947,608	\$87,281	\$17,034,889

Detail of Allocated Costs

Departments	<u>Building Use</u> <u>Chrg</u>	<u>City Admin</u>	<u>City Council</u>	<u>Nat Res</u> <u>Protection</u>	<u>City Attorney</u>	<u>Admin. &</u> <u>Records</u>	<u>Finance</u>	<u>Network</u> <u>Services</u>	<u>GIS</u>
Schedule:	1.007	2.005	3.005	4.005	5.005	6.006	7.013	8.019	9.005
Building Use Charge	(\$241,197)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Administration	\$6,190	(\$808,657)	\$1,283	\$0	\$5,395	\$19,295	\$7,867	\$15,444	\$27,355
City Council	\$16,511	\$1,327	(\$261,717)	\$0	\$922	\$22,066	\$3,683	\$25,628	\$0
Natural Resources Protection	\$1,412	\$3,662	\$1,182	(\$365,073)	\$2,543	\$1,509	\$4,247	\$6,234	\$0
City Attorney	\$3,630	\$6,877	\$2,219	\$0	(\$647,417)	\$23,080	\$7,118	\$12,041	\$5,654
Administration & Records	\$5,979	\$4,437	\$1,432	\$0	\$3,556	(\$515,045)	\$6,358	\$46,220	\$0
Finance	\$23,341	\$18,098	\$5,838	\$0	\$14,503	\$29,825	(\$1,856,830)	\$74,762	\$0
Network Services	\$16,392	\$27,713	\$8,940	\$0	\$22,209	\$2,763	\$69,748	(\$2,692,820)	\$5,653
Geographic Information Services	\$8,036	\$4,930	\$1,590	\$0	\$3,951	\$3,942	\$12,962	\$63,806	(\$572,075)
Support Services	\$0	\$2,090	\$674	\$0	\$1,676	\$0	\$3,083	\$0	\$0
Human Resources	\$6,599	\$6,367	\$2,054	\$0	\$5,103	\$12,720	\$9,055	\$16,410	\$0
Risk Management	\$891	\$33,817	\$10,909	\$0	\$27,101	\$1,939	\$33,943	\$11,317	\$0
Wellness Program	\$0	\$185	\$60	\$0	\$149	\$0	\$236	\$1,653	\$0
Public Works Administration	\$33,176	\$9,901	\$3,194	\$0	\$7,935	\$28,844	\$13,367	\$56,009	\$76,489
Building Maintenance	\$9,714	\$12,130	\$3,913	\$0	\$9,721	\$2,525	\$20,234	\$44,518	\$0
Vehicle & Equipment Mainteneace	\$688	\$14,517	\$4,683	\$0	\$11,634	\$5,913	\$24,230	\$20,601	\$0
CIP Project Engineering	\$28,150	\$18,551	\$5,984	\$0	\$14,867	\$11,859	\$24,153	\$67,223	\$0
Transportation/Plan Engineering	\$718	\$7,563	\$2,440	\$0	\$6,061	\$2,794	\$10,238	\$28,233	\$0
Engineering Development Review	\$4,424	\$5,263	\$1,698	\$0	\$4,218	\$2,406	\$6,729	\$22,101	\$0
Hazard Prevention	\$0	\$7,179	\$2,316	\$0	\$5,754	\$4,376	\$9,439	\$23,487	\$0
Cultural Activities	\$726	\$3,298	\$1,064	\$0	\$2,644	\$0	\$3,235	\$0	\$0
Economic Development	\$660	\$2,499	\$807	\$0	\$2,003	\$3,625	\$3,212	\$7,784	\$0
Community Promotion	\$0	\$4,592	\$1,481	\$0	\$3,680	\$6,225	\$5,346	\$0	\$0
Human Relations	\$0	\$3,086	\$995	\$0	\$2,473	\$0	\$3,203	\$0	\$0
Community Development Admin	\$25,852	\$7,646	\$2,466	\$0	\$6,128	\$39,205	\$11,362	\$41,745	\$100,192
Commissions & Committees	\$0	\$345	\$111	\$0	\$277	\$0	\$801	\$0	\$0
Development Review	\$5,888	\$6,160	\$1,987	\$0	\$4,937	\$12,767	\$7,518	\$211,073	\$0
Traffic Signals & Lights	\$0	\$3,849	\$1,242	\$0	\$3,085	\$317	\$5,166	\$8,510	\$0
Long Range Planning	\$5,888	\$11,895	\$3,837	\$0	\$9,533	\$11,033	\$13,441	\$22,256	\$0
Building and Safety	\$16,373	\$13,248	\$4,273	\$0	\$10,617	\$2,805	\$18,008	\$79,348	\$0
Landscape & Park Maintenance	\$5,363	\$26,397	\$8,516	\$0	\$21,155	\$4,154	\$34,743	\$51,343	\$0
Swim Center Maintenance	\$0	\$5,100	\$1,645	\$0	\$4,087	\$237	\$7,018	\$9,150	\$0
Tree Maintenance	\$825	\$5,031	\$1,623	\$0	\$4,032	\$3,297	\$7,295	\$20,835	\$0
Streets & Sidewalk Maintenance	\$3,094	\$13,497	\$4,354	\$0	\$10,817	\$3,435	\$19,878	\$25,734	\$0
Pavement Maintenance	\$3,094	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Flood Control	\$0	\$7,808	\$2,519	\$0	\$6,257	\$562	\$9,712	\$3,500	\$0
Development Services	\$0	\$2,740	\$884	\$0	\$2,196	\$0	\$2,872	\$0	\$0
Recreation Administration	\$0	\$7,684	\$2,479	\$0	\$6,158	\$4,258	\$10,819	\$25,379	\$17,594
Facilities - Parks and Recreation	\$0	\$2,329	\$752	\$0	\$1,866	\$2,759	\$2,995	\$22,678	\$0
Recreational Sports	\$0	\$3,619	\$1,168	\$0	\$2,900	\$158	\$4,832	\$7,667	\$0
Youth Services	\$0	\$10,023	\$3,233	\$0	\$8,033	\$317	\$13,879	\$33,664	\$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:	10.009	11.005	12.006	13.005	14.011	15.011	16.005	17.005	18.008
Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Administration	\$1,381	\$4,628	\$23,184	\$138	\$0	\$10,255	\$1,943	\$0	\$0
City Council	\$701	\$7,713	\$38,641	\$230	\$0	\$27,354	\$0	\$0	\$0
Natural Resources Protection	\$711	\$3,085	\$15,456	\$92	\$0	\$2,340	\$0	\$0	\$0
City Attorney	\$1,258	\$4,628	\$23,184	\$138	\$0	\$6,013	\$0	\$0	\$0
Administration & Records	\$2,467	\$7,250	\$36,322	\$216	\$0	\$9,906	\$0	\$0	\$0
Finance	\$5,230	\$20,362	\$102,012	\$608	\$0	\$38,672	\$0	\$0	\$0
Network Services	\$4,486	\$10,027	\$50,233	\$299	\$0	\$27,159	\$5,829	\$0	\$0
Geographic Information Services	\$990	\$4,628	\$23,184	\$138	\$0	\$9,572	\$0	\$0	\$0
Support Services	(\$162,777)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Human Resources	\$1,272	(\$660,206)	\$28,594	\$170	\$0	\$10,934	\$0	\$0	\$0
Risk Management	\$4,831	\$2,180	(\$3,107,585)	\$60	\$0	\$1,476	\$0	\$0	\$0
Wellness Program	\$26	\$0	\$0	(\$26,501)	\$0	\$7,859	\$0	\$0	\$0
Public Works Administration	\$3,618	\$11,742	\$54,534	\$481	(\$1,211,072)	\$39,519	\$0	\$0	\$0
Building Maintenance	\$4,599	\$8,387	\$38,952	\$343	\$23,254	(\$1,262,426)	\$15,544	\$0	\$0
Vehicle & Equipment Maintenance	\$2,486	\$7,548	\$35,057	\$309	\$57,328	\$72,035	(\$1,535,937)	\$0	\$0
CIP Project Engineering	\$4,117	\$24,656	\$114,519	\$1,011	\$233,090	\$34,499	\$11,802	(\$2,228,742)	\$0
Transportation/Plan Engineering	\$1,751	\$11,238	\$52,196	\$460	\$61,985	\$881	\$5,901	\$0	(\$858,735)
Engineering Development Review	\$1,176	\$7,129	\$33,110	\$292	\$40,093	\$5,421	\$3,934	\$0	\$0
Hazard Prevention	\$1,600	\$9,645	\$44,795	\$395	\$0	\$16,607	\$0	\$0	\$0
Cultural Activities	\$457	\$0	\$0	\$0	\$0	\$1,699	\$0	\$0	\$0
Economic Development	\$452	\$1,678	\$7,790	\$69	\$0	\$1,546	\$0	\$0	\$0
Community Promotion	\$743	\$1,678	\$7,790	\$69	\$0	\$0	\$0	\$0	\$0
Human Relations	\$428	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Development Admin	\$1,769	\$11,322	\$52,585	\$464	\$0	\$31,682	\$3,934	\$0	\$0
Commissions & Committees	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Development Review	\$1,274	\$6,709	\$31,162	\$275	\$116,474	\$7,217	\$0	\$0	\$166,595
Traffic Signals & Lights	\$744	\$3,355	\$15,581	\$137	\$15,237	\$4,450	\$31,472	\$0	\$0
Long Range Planning	\$2,070	\$6,709	\$31,162	\$275	\$57,979	\$7,217	\$0	\$0	\$128,296
Building and Safety	\$18,976	\$20,547	\$95,433	\$842	\$0	\$20,067	\$9,835	\$0	\$0
Landscape & Park Maintenance	\$5,268	\$25,663	\$119,194	\$1,051	\$118,629	\$31,575	\$214,403	\$0	\$0
Swim Center Maintenance	\$866	\$2,516	\$11,686	\$103	\$9,498	\$56,752	\$0	\$0	\$0
Tree Maintenance	\$1,159	\$7,380	\$34,278	\$303	\$39,251	\$5,227	\$39,340	\$0	\$0
Streets & Sidewalk Maintenance	\$3,000	\$18,031	\$83,747	\$739	\$64,209	\$27,132	\$245,875	\$0	\$0
Pavement Maintenance	\$0	\$0	\$0	\$0	\$0	\$27,132	\$0	\$0	\$0
Flood Control	\$1,457	\$5,954	\$27,656	\$244	\$68,674	\$0	\$72,779	\$0	\$0
Development Services	\$381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recreation Administration	\$1,589	\$8,387	\$38,952	\$343	\$0	\$6,277	\$3,934	\$0	\$0
Facilities - Parks and Recreation	\$428	\$1,678	\$7,790	\$69	\$0	\$338,562	\$0	\$0	\$0
Recreational Sports	\$608	\$1,678	\$7,790	\$69	\$0	\$6,277	\$0	\$0	\$0
Youth Services	\$1,601	\$3,355	\$15,581	\$137	\$0	\$6,277	\$0	\$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 Maintenace	\$0	\$0	\$0
CIP Project Engineering	\$0	\$0	\$0
Transportation/Plan Engineering	\$0	\$0	\$0
Engineering Development Review	(\$601,665)	\$0	\$0
Hazard Prevention	\$0	(\$758,065)	\$0
Cultural Activities	\$0	\$0	\$13,123
Economic Development	\$0	\$0	\$32,125
Community Promotion	\$0	\$0	\$31,604
Human Relations	\$0	\$0	\$10,185
Community Development Admin	\$0	\$0	\$336,352
Commissions & Committees	\$0	\$0	\$1,582
Development Review	\$0	\$0	\$580,036
Traffic Signals & Lights	\$0	\$0	\$93,145
Long Range Planning	\$0	\$0	\$311,591
Building and Safety	\$0	\$0	\$310,372
Landscape & Park Maintenance	\$0	\$0	\$667,454
Swim Center Maintenance	\$0	\$0	\$108,658
Tree Maintenance	\$0	\$0	\$169,876
Streets & Sidewalk Maintenance	\$0	\$0	\$523,542
Pavement Maintenance	\$0	\$0	\$30,226
Flood Control	\$0	\$0	\$207,122
Development Services	\$0	\$0	\$9,073
Recreation Administration	\$0	\$0	\$133,853
Facilities - Parks and Recreation	\$0	\$0	\$381,906
Recreational Sports	\$0	\$0	\$36,766
Youth Services	\$0	\$0	\$96,100

Detail of Allocated Costs

Departments	<u>Eng Dev Review</u>	<u>Hazard Prevention</u>	<u>Total Plan Allocated</u>
Teens, Seniors and Classes	\$0	\$0	\$6,277
Community Services	\$0	\$0	\$32,800
Ranger Program	\$0	\$0	\$58,558
Aquatics & Sinsheimer Park	\$0	\$0	\$39,644
Golf Course Oper & Maint	\$0	\$0	\$128,006
Police Adminstration	\$0	\$0	\$308,281
Patrol	\$0	\$0	\$1,158,146
Investigations	\$0	\$0	\$426,053
Police Support Services	\$0	\$0	\$490,346
Support Services - Grant	\$0	\$0	\$19,146
Neighborhood Services	\$0	\$0	\$104,428
Traffic Safety	\$0	\$0	\$202,834
Traffic - OTS Grant	\$0	\$0	\$2,477
Fire Administration	\$0	\$0	\$218,461
Fire Administration Grant	\$0	\$0	\$1,520
Emergency Response	\$0	\$0	\$992,790
Hazard Prevention Grant	\$0	\$0	\$2,696
Training Services	\$0	\$0	\$22,836
Technical Services	\$0	\$0	\$18,428
Disaster Preparedness	\$0	\$0	\$17,755
FD210 Downtown Bid Fund	\$0	\$0	\$7,971
FD240 CDBG Fund	\$0	\$0	\$130,326
FD250 Law Enforcement Grant Fund	\$0	\$0	\$9,305
FD290 Tourism Bid Fund	\$0	\$0	\$54,287
FD400 Capital Engineering	\$0	\$0	\$704,283
FD401 Grant CIP	\$0	\$0	\$381,561
FD405 TIF CIP	\$0	\$0	\$10,921
FD500 Water Fund	(\$20,752)	\$8,300	\$1,366,802
FD510 Parking Fund	\$8,062	\$0	\$711,587
FD520 Sewer Fund	(\$21,257)	\$0	\$1,548,460
FD530 Transit Fund	\$4,031	\$0	\$288,806
FD625 Jack House Fund	\$0	\$0	\$1,345
FD640 Reservoir Operations	(\$201)	\$0	\$115,989
FD650 Narcotics Task Force Fund	\$0	\$0	\$531
FD653 Hazardous Mat Task Force Fund	\$0	\$0	\$102
FD655 Bomb Task Force Fund	\$0	\$0	\$88
All Other	\$59,385	\$0	\$141,849
Subtotal	(\$572,397)	(\$749,765)	\$13,810,386
Direct Bill	\$42,210	(\$8,300)	\$51,176
Unallocated	\$530,187	\$758,065	\$3,173,327
Total	\$0	\$0	\$17,034,889

Summary of allocation basis

Department

10000000 - Building Use Charge

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

Basis of allocation

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

10010100 - City Administration

- 2.004 Citywide Administration

Total Operating Expenditures by Department/Division

10010200 - City Council

- 3.004 City Council

Total Operating Expenditures by Department/Division

10011250 - Natural Resources Protection

- 4.004 Program Support

Agreed Upon Amount Based On Services Performed

10015100 - City Attorney

- 5.004 City Attorney

Total Operating Expenditures by Department/Division

10020100 - Administration & Records

- 6.004 City Clerk Services
- 6.005 Main Switchboard

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

10025100 - Finance

- 7.004 Accounts Payable
- 7.005 Payroll
- 7.006 General Finance
- 7.007 Utility Billing
- 7.008 Utility Billing Costs
- 7.009 Cashier

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

- 7.010 Budget
- 7.011 IT Supervision
- 7.012 GIS Supervision

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

10025300 - Network Services

- 8.004 Network Services & Desktop Support
- 8.005 MDC Support
- 8.006 Tablet Support

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

Summary of allocation basis

Department

8.007 Server Support

8.008 Network Support

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

8.014 Telephones
8.015 Cuesta Peak
8.016 South Hills
8.017 Tassajara
8.018 Direct Costs

10025450 - Geographic Information Services

9.004 GIS

10026100 - Support Services

10.004 General Support Services
10.005 Gen Fund Support Svc
10.006 Postage

10.007 Parking
10.008 Machinery

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

Basis of allocation

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

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

Number of Assigned Radios by Fund/Department
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
Costs Allocated Directly to Department

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

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

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

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

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

Total Operating Expenditures by Department/Division Supervised

Summary of allocation basis

Department

- 14.005 Deputy Director - FTE

- 14.006 Deputy Director/City Engineer
- 14.007 Director

- 14.008 Development Review
- 14.009 Long Range Planning
- 14.010 Utilities

- 10050230 - Building Maintenance
 - 15.004 Janitorial - Other
 - 15.005 Janitorial - City Hall
 - 15.006 Janitorial - Corp Yard
 - 15.007 Janitorial - 919 Palm Street
 - 15.008 Utilities
 - 15.009 Parking Facility Maintenance
 - 15.010 Maintenance

- 10050340 - Vehicle & Equipment Maintenance
 - 16.004 Fleet

- 10050410 - CIP Project Engineering
 - 17.004 Project Engineering

- 10050500 - Transportation/Plan Engineering
 - 18.004 Parking
 - 18.005 Transit
 - 18.006 Development Review
 - 18.007 Long Range Plan

- 10050400 - Engineering Development Review
 - 19.004 City Review Services

- 10085300 - Hazard Prevention
 - 20.004 Fire Hydrant

Basis of allocation

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

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

- Direct Allocation to Development Review
- Direct Allocation to Long Range Planning
- Analysis of Time Worked

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

- Count of Vehicle Equivalent Unit by Department/Division

- Number of Project Hours by Fund

- Direct Allocation to Fund510 Parking
- Direct Allocation to Fund 530 Transit
- Direct Allocation to Development Review
- Direct Allocation to Long Range Plan

- Salary and Wage Analysis

- Amount Is Tied To Cost Of Interns Performing Hydrant Service

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, 2014	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	<u>\$12,059,828</u>	<u>\$241,197</u>

*Based on 50 year deprecation cost.

City of San Luis Obispo, CA Central Service Cost Allocation

Building Use Charge
Costs to be allocated

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

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

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

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

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

Building Use Charge
Detail allocation of
919 Palm

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

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

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

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

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

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

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

**Building Use Charge
Departmental Cost
Allocation Summary**

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

City Administration
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$684,299			\$684,299
Allocated additions:				
10000000 - Building Use Charge	\$6,190		\$6,190	
10010200 - City Council		\$1,283	\$1,283	
10015100 - City Attorney		\$5,395	\$5,395	
10020100 - Administration & Records		\$19,295	\$19,295	
10025100 - Finance		\$7,867	\$7,867	
10025300 - Network Services		\$15,444	\$15,444	
10025450 - Geographic Information Services		\$27,355	\$27,355	
10026100 - Support Services		\$1,381	\$1,381	
10030100 - Human Resources		\$4,628	\$4,628	
10030200 - Risk Management		\$23,184	\$23,184	
10030300 - Wellness Program		\$138	\$138	
10050230 - Building Maintenance		\$10,255	\$10,255	
10050340 - Vehicle & Equipment Maintenance		\$1,943	\$1,943	
Total allocated additions:	<u>\$6,190</u>	<u>\$118,168</u>	<u>\$124,358</u>	<u>\$124,358</u>
Total to be allocated	<u><u>\$690,489</u></u>	<u><u>\$118,168</u></u>		<u><u>\$808,657</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	\$480,525		\$480,525
FRINGE BENEFITS	\$183,327		\$183,327
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$20,447		\$20,447
Departmental Expenditures	\$684,299		\$684,299
Additions: 1st			
Other	\$6,190	\$6,190	
Functional Cost	\$690,489	\$6,190	\$684,299
Reallocate Admin		(\$6,190)	\$6,190
Allocable Costs	\$690,489		\$690,489
1st Allocation	\$690,489		\$690,489
Additions: 2nd			
Other	\$118,168	\$118,168	
Functional Cost	\$118,168	\$118,168	
Reallocate Admin		(\$118,168)	\$118,168
Allocable Costs	\$118,168		\$118,168
2nd Allocation	\$118,168		\$118,168
Total allocated	\$808,657		\$808,657

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>
City Council	116,941	0.164 %	\$1,133		\$1,133	\$194	\$1,327
Cultural Activities	290,576	0.408 %	\$2,816		\$2,816	\$482	\$3,298
Economic Development	220,167	0.309 %	\$2,134		\$2,134	\$365	\$2,499
Natural Resources Protection	322,600	0.453 %	\$3,127		\$3,127	\$535	\$3,662
Community Promotion	404,511	0.568 %	\$3,921		\$3,921	\$671	\$4,592
City Attorney	605,851	0.850 %	\$5,872		\$5,872	\$1,005	\$6,877
Administration & Records	390,902	0.549 %	\$3,789		\$3,789	\$648	\$4,437
Finance	1,594,322	2.238 %	\$15,453		\$15,453	\$2,645	\$18,098
Network Services	2,441,369	3.427 %	\$23,663		\$23,663	\$4,050	\$27,713
Support Services	184,154	0.259 %	\$1,785		\$1,785	\$305	\$2,090
Human Resources	560,928	0.787 %	\$5,437		\$5,437	\$930	\$6,367
Risk Management	2,979,121	4.182 %	\$28,875		\$28,875	\$4,942	\$33,817
Wellness Program	16,333	0.023 %	\$158		\$158	\$27	\$185
Community Development Admin	673,580	0.946 %	\$6,529		\$6,529	\$1,117	\$7,646
Commissions & Committees	30,443	0.043 %	\$295		\$295	\$50	\$345
Development Review	542,689	0.762 %	\$5,260		\$5,260	\$900	\$6,160
Long Range Planning	1,047,905	1.471 %	\$10,157		\$10,157	\$1,738	\$11,895
Building and Safety	1,167,055	1.638 %	\$11,312		\$11,312	\$1,936	\$13,248
Public Works Administration	872,263	1.224 %	\$8,454		\$8,454	\$1,447	\$9,901
Landscape & Park Maintenance	2,325,457	3.264 %	\$22,540		\$22,540	\$3,857	\$26,397
Swim Center Maintenance	449,327	0.631 %	\$4,355		\$4,355	\$745	\$5,100
Tree Maintenance	443,189	0.622 %	\$4,296		\$4,296	\$735	\$5,031
Building Maintenance	1,068,592	1.500 %	\$10,357		\$10,357	\$1,773	\$12,130
Streets & Sidewalk Maintenance	1,189,053	1.669 %	\$11,525		\$11,525	\$1,972	\$13,497
Flood Control	687,832	0.966 %	\$6,667		\$6,667	\$1,141	\$7,808
Traffic Signals & Lights	339,080	0.476 %	\$3,287		\$3,287	\$562	\$3,849
Vehicle & Equipment Maintenace	1,278,908	1.795 %	\$12,396		\$12,396	\$2,121	\$14,517
Engineering Development Review	463,670	0.651 %	\$4,494		\$4,494	\$769	\$5,263
CIP Project Engineering	1,634,261	2.294 %	\$15,840		\$15,840	\$2,711	\$18,551
Transportation/Plan Engineering	666,276	0.935 %	\$6,458		\$6,458	\$1,105	\$7,563
Human Relations	271,836	0.382 %	\$2,635		\$2,635	\$451	\$3,086
Recreation Administration	676,882	0.950 %	\$6,561		\$6,561	\$1,123	\$7,684
Facilities - Parks and Recreation	205,165	0.288 %	\$1,989		\$1,989	\$340	\$2,329
Recreational Sports	318,808	0.448 %	\$3,090		\$3,090	\$529	\$3,619
Youth Services	882,978	1.239 %	\$8,558		\$8,558	\$1,465	\$10,023
Community Services	218,085	0.306 %	\$2,114		\$2,114	\$362	\$2,476
Ranger Program	275,109	0.386 %	\$2,667		\$2,667	\$456	\$3,123
Aquatics & Sinsheimer Park	282,190	0.396 %	\$2,735		\$2,735	\$468	\$3,203
Police Administration	1,358,810	1.907 %	\$13,170		\$13,170	\$2,254	\$15,424
Patrol	7,221,221	10.137 %	\$69,992		\$69,992	\$11,978	\$81,970
Investigations	2,408,761	3.381 %	\$23,347		\$23,347	\$3,996	\$27,343

City Administration
Detail allocation of
Citywide Administration

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Support Services	2,231,553	3.132 %	\$21,629		\$21,629	\$3,702	\$25,331
Neighborhood Services	222,690	0.313 %	\$2,158		\$2,158	\$369	\$2,527
Traffic Safety	730,380	1.025 %	\$7,079		\$7,079	\$1,212	\$8,291
Fire Administration	793,137	1.113 %	\$7,688		\$7,688	\$1,316	\$9,004
Emergency Response	7,957,181	11.170 %	\$77,125		\$77,125	\$13,199	\$90,324
Hazard Prevention	632,472	0.888 %	\$6,130		\$6,130	\$1,049	\$7,179
Training Services	101,176	0.142 %	\$981		\$981	\$168	\$1,149
Technical Services	30,600	0.043 %	\$297		\$297	\$51	\$348
Disaster Preparedness	22,466	0.032 %	\$218		\$218	\$37	\$255
FD210 Downtown Bid Fund	218,417	0.307 %	\$2,117		\$2,117	\$362	\$2,479
FD240 CDBG Fund	247,831	0.348 %	\$2,402		\$2,402	\$411	\$2,813
FD500 Water Fund	5,125,654	7.195 %	\$49,681		\$49,681	\$8,502	\$58,183
FD510 Parking Fund	1,869,872	2.625 %	\$18,124		\$18,124	\$3,102	\$21,226
FD520 Sewer Fund	5,459,467	7.664 %	\$52,916		\$52,916	\$9,056	\$61,972
Golf Course Oper & Maint	516,018	0.724 %	\$5,002		\$5,002	\$856	\$5,858
FD640 Reservoir Operations	865,129	1.214 %	\$8,385		\$8,385	\$1,435	\$9,820
Geographic Information Services	434,345	0.610 %	\$4,210		\$4,210	\$720	\$4,930
Traffic - OTS Grant	42,074	0.059 %	\$408		\$408	\$70	\$478
FD290 Tourism Bid Fund	1,175,402	1.650 %	\$11,393		\$11,393	\$1,950	\$13,343
FD530 Transit Fund	2,827,081	3.968 %	\$27,402		\$27,402	\$4,689	\$32,091
Development Services	241,426	0.339 %	\$2,340		\$2,340	\$400	\$2,740
Fire Administration Grant	40,603	0.057 %	\$394		\$394	\$67	\$461
Hazard Prevention Grant	70,373	0.099 %	\$682		\$682	\$117	\$799
FD250 Law Enforcement Grant Fund	256,511	0.359 %	\$2,485		\$2,485	\$428	\$2,913
Total	71,239,058	100.000 %	\$690,489		\$690,489	\$118,168	\$808,657

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

Source: 13-14 exp for CAP worksheet

City Administration
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Citywide Administration</u>
City Council	\$1,327	\$1,327
Natural Resources Protection	\$3,662	\$3,662
City Attorney	\$6,877	\$6,877
Administration & Records	\$4,437	\$4,437
Finance	\$18,098	\$18,098
Network Services	\$27,713	\$27,713
Geographic Information Services	\$4,930	\$4,930
Support Services	\$2,090	\$2,090
Human Resources	\$6,367	\$6,367
Risk Management	\$33,817	\$33,817
Wellness Program	\$185	\$185
Public Works Administration	\$9,901	\$9,901
Building Maintenance	\$12,130	\$12,130
Vehicle & Equipment Maintenance	\$14,517	\$14,517
CIP Project Engineering	\$18,551	\$18,551
Transportation/Plan Engineering	\$7,563	\$7,563
Engineering Development Review	\$5,263	\$5,263
Hazard Prevention	\$7,179	\$7,179
Cultural Activities	\$3,298	\$3,298
Economic Development	\$2,499	\$2,499
Community Promotion	\$4,592	\$4,592
Human Relations	\$3,086	\$3,086
Community Development Admin	\$7,646	\$7,646
Commissions & Committees	\$345	\$345
Development Review	\$6,160	\$6,160
Traffic Signals & Lights	\$3,849	\$3,849
Long Range Planning	\$11,895	\$11,895
Building and Safety	\$13,248	\$13,248
Landscape & Park Maintenance	\$26,397	\$26,397
Swim Center Maintenance	\$5,100	\$5,100
Tree Maintenance	\$5,031	\$5,031
Streets & Sidewalk Maintenance	\$13,497	\$13,497
Flood Control	\$7,808	\$7,808
Development Services	\$2,740	\$2,740
Recreation Administration	\$7,684	\$7,684
Facilities - Parks and Recreation	\$2,329	\$2,329
Recreational Sports	\$3,619	\$3,619
Youth Services	\$10,023	\$10,023
Community Services	\$2,476	\$2,476
Ranger Program	\$3,123	\$3,123
Aquatics & Sinsheimer Park	\$3,203	\$3,203

City Administration
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Citywide Administration</u>
Golf Course Oper & Maint	\$5,858	\$5,858
Police Administration	\$15,424	\$15,424
Patrol	\$81,970	\$81,970
Investigations	\$27,343	\$27,343
Police Support Services	\$25,331	\$25,331
Neighborhood Services	\$2,527	\$2,527
Traffic Safety	\$8,291	\$8,291
Traffic - OTS Grant	\$478	\$478
Fire Administration	\$9,004	\$9,004
Fire Administration Grant	\$461	\$461
Emergency Response	\$90,324	\$90,324
Hazard Prevention Grant	\$799	\$799
Training Services	\$1,149	\$1,149
Technical Services	\$348	\$348
Disaster Preparedness	\$255	\$255
FD210 Downtown Bid Fund	\$2,479	\$2,479
FD240 CDBG Fund	\$2,813	\$2,813
FD250 Law Enforcement Grant Fund	\$2,913	\$2,913
FD290 Tourism Bid Fund	\$13,343	\$13,343
FD500 Water Fund	\$58,183	\$58,183
FD510 Parking Fund	\$21,226	\$21,226
FD520 Sewer Fund	\$61,972	\$61,972
FD530 Transit Fund	\$32,091	\$32,091
FD640 Reservoir Operations	\$9,820	\$9,820
Total	<u>\$808,657</u>	<u>\$808,657</u>

SCHEDULE 3.01

CITY COUNCIL

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

City Council
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$116,941			\$116,941
Allocated additions:				
10000000 - Building Use Charge	\$16,511		\$16,511	
10010100 - City Administration	\$1,133	\$194	\$1,327	
10015100 - City Attorney		\$922	\$922	
10020100 - Administration & Records		\$22,066	\$22,066	
10025100 - Finance		\$3,683	\$3,683	
10025300 - Network Services		\$25,628	\$25,628	
10026100 - Support Services		\$701	\$701	
10030100 - Human Resources		\$7,713	\$7,713	
10030200 - Risk Management		\$38,641	\$38,641	
10030300 - Wellness Program		\$230	\$230	
10050230 - Building Maintenance		\$27,354	\$27,354	
Total allocated additions:	<u>\$17,644</u>	<u>\$127,132</u>	<u>\$144,776</u>	<u>\$144,776</u>
Total to be allocated	<u>\$134,585</u>	<u>\$127,132</u>		<u>\$261,717</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	\$61,280		\$61,280
FRINGE BENEFITS	\$41,708		\$41,708
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$13,953		\$13,953
Departmental Expenditures	\$116,941		\$116,941
Additions: 1st			
Other	\$17,644	\$17,644	
Functional Cost	\$134,585	\$17,644	\$116,941
Reallocate Admin		(\$17,644)	\$17,644
Allocable Costs	\$134,585		\$134,585
1st Allocation	\$134,585		\$134,585
Additions: 2nd			
Other	\$127,132	\$127,132	
Functional Cost	\$127,132	\$127,132	
Reallocate Admin		(\$127,132)	\$127,132
Allocable Costs	\$127,132		\$127,132
2nd Allocation	\$127,132		\$127,132
Total allocated	\$261,717		\$261,717

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>
City Administration	684,299	0.953 %	\$1,283		\$1,283		\$1,283
Cultural Activities	290,576	0.405 %	\$545		\$545	\$519	\$1,064
Economic Development	220,167	0.307 %	\$413		\$413	\$394	\$807
Natural Resources Protection	322,600	0.449 %	\$605		\$605	\$577	\$1,182
Community Promotion	404,511	0.563 %	\$758		\$758	\$723	\$1,481
City Attorney	605,851	0.844 %	\$1,136		\$1,136	\$1,083	\$2,219
Administration & Records	390,902	0.544 %	\$733		\$733	\$699	\$1,432
Finance	1,594,322	2.220 %	\$2,988		\$2,988	\$2,850	\$5,838
Network Services	2,441,369	3.400 %	\$4,576		\$4,576	\$4,364	\$8,940
Support Services	184,154	0.256 %	\$345		\$345	\$329	\$674
Human Resources	560,928	0.781 %	\$1,051		\$1,051	\$1,003	\$2,054
Risk Management	2,979,121	4.149 %	\$5,584		\$5,584	\$5,325	\$10,909
Wellness Program	16,333	0.023 %	\$31		\$31	\$29	\$60
Community Development Admin	673,580	0.938 %	\$1,262		\$1,262	\$1,204	\$2,466
Commissions & Committees	30,443	0.042 %	\$57		\$57	\$54	\$111
Development Review	542,689	0.756 %	\$1,017		\$1,017	\$970	\$1,987
Long Range Planning	1,047,905	1.459 %	\$1,964		\$1,964	\$1,873	\$3,837
Building and Safety	1,167,055	1.625 %	\$2,187		\$2,187	\$2,086	\$4,273
Public Works Administration	872,263	1.215 %	\$1,635		\$1,635	\$1,559	\$3,194
Landscape & Park Maintenance	2,325,457	3.239 %	\$4,359		\$4,359	\$4,157	\$8,516
Swim Center Maintenance	449,327	0.626 %	\$842		\$842	\$803	\$1,645
Tree Maintenance	443,189	0.617 %	\$831		\$831	\$792	\$1,623
Building Maintenance	1,068,592	1.488 %	\$2,003		\$2,003	\$1,910	\$3,913
Streets & Sidewalk Maintenance	1,189,053	1.656 %	\$2,229		\$2,229	\$2,125	\$4,354
Flood Control	687,832	0.958 %	\$1,289		\$1,289	\$1,230	\$2,519
Traffic Signals & Lights	339,080	0.472 %	\$636		\$636	\$606	\$1,242
Vehicle & Equipment Maintenace	1,278,908	1.781 %	\$2,397		\$2,397	\$2,286	\$4,683
Engineering Development Review	463,670	0.646 %	\$869		\$869	\$829	\$1,698
CIP Project Engineering	1,634,261	2.276 %	\$3,063		\$3,063	\$2,921	\$5,984
Transportation/Plan Engineering	666,276	0.928 %	\$1,249		\$1,249	\$1,191	\$2,440
Human Relations	271,836	0.379 %	\$509		\$509	\$486	\$995
Recreation Administration	676,882	0.943 %	\$1,269		\$1,269	\$1,210	\$2,479
Facilities - Parks and Recreation	205,165	0.286 %	\$385		\$385	\$367	\$752
Recreational Sports	318,808	0.444 %	\$598		\$598	\$570	\$1,168
Youth Services	882,978	1.230 %	\$1,655		\$1,655	\$1,578	\$3,233
Community Services	218,085	0.304 %	\$409		\$409	\$390	\$799
Ranger Program	275,109	0.383 %	\$516		\$516	\$492	\$1,008
Aquatics & Sinsheimer Park	282,190	0.393 %	\$529		\$529	\$504	\$1,033
Police Adminstration	1,358,810	1.892 %	\$2,547		\$2,547	\$2,429	\$4,976
Patrol	7,221,221	10.057 %	\$13,535		\$13,535	\$12,908	\$26,443
Investigations	2,408,761	3.355 %	\$4,515		\$4,515	\$4,306	\$8,821

City Council
Detail allocation of
City Council

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Support Services	2,231,553	3.108 %	\$4,183		\$4,183	\$3,989	\$8,172
Neighborhood Services	222,690	0.310 %	\$417		\$417	\$398	\$815
Traffic Safety	730,380	1.017 %	\$1,369		\$1,369	\$1,306	\$2,675
Fire Administration	793,137	1.105 %	\$1,487		\$1,487	\$1,418	\$2,905
Emergency Response	7,957,181	11.081 %	\$14,914		\$14,914	\$14,224	\$29,138
Hazard Prevention	632,472	0.881 %	\$1,185		\$1,185	\$1,131	\$2,316
Training Services	101,176	0.141 %	\$190		\$190	\$181	\$371
Technical Services	30,600	0.043 %	\$57		\$57	\$55	\$112
Disaster Preparedness	22,466	0.031 %	\$42		\$42	\$40	\$82
FD210 Downtown Bid Fund	218,417	0.304 %	\$409		\$409	\$390	\$799
FD240 CDBG Fund	247,831	0.345 %	\$465		\$465	\$443	\$908
FD500 Water Fund	5,125,654	7.138 %	\$9,607		\$9,607	\$9,162	\$18,769
FD510 Parking Fund	1,869,872	2.604 %	\$3,505		\$3,505	\$3,342	\$6,847
FD520 Sewer Fund	5,459,467	7.603 %	\$10,233		\$10,233	\$9,759	\$19,992
Golf Course Oper & Maint	516,018	0.719 %	\$967		\$967	\$922	\$1,889
FD640 Reservoir Operations	865,129	1.205 %	\$1,621		\$1,621	\$1,546	\$3,167
Geographic Information Services	434,345	0.605 %	\$814		\$814	\$776	\$1,590
Traffic - OTS Grant	42,074	0.059 %	\$79		\$79	\$75	\$154
FD290 Tourism Bid Fund	1,175,402	1.637 %	\$2,203		\$2,203	\$2,101	\$4,304
FD530 Transit Fund	2,827,081	3.937 %	\$5,299		\$5,299	\$5,053	\$10,352
Development Services	241,426	0.336 %	\$452		\$452	\$432	\$884
Fire Administration Grant	40,603	0.057 %	\$76		\$76	\$73	\$149
Hazard Prevention Grant	70,373	0.098 %	\$132		\$132	\$126	\$258
FD250 Law Enforcement Grant Fund	256,511	0.354 %	\$475		\$475	\$459	\$934
Total	71,806,416	100.000 %	\$134,585		\$134,585	\$127,132	\$261,717

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

Source: 13-14 exp for CAP worksheet

City Council
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Council</u>
City Administration	\$1,283	\$1,283
Natural Resources Protection	\$1,182	\$1,182
City Attorney	\$2,219	\$2,219
Administration & Records	\$1,432	\$1,432
Finance	\$5,838	\$5,838
Network Services	\$8,940	\$8,940
Geographic Information Services	\$1,590	\$1,590
Support Services	\$674	\$674
Human Resources	\$2,054	\$2,054
Risk Management	\$10,909	\$10,909
Wellness Program	\$60	\$60
Public Works Administration	\$3,194	\$3,194
Building Maintenance	\$3,913	\$3,913
Vehicle & Equipment Maintenance	\$4,683	\$4,683
CIP Project Engineering	\$5,984	\$5,984
Transportation/Plan Engineering	\$2,440	\$2,440
Engineering Development Review	\$1,698	\$1,698
Hazard Prevention	\$2,316	\$2,316
Cultural Activities	\$1,064	\$1,064
Economic Development	\$807	\$807
Community Promotion	\$1,481	\$1,481
Human Relations	\$995	\$995
Community Development Admin	\$2,466	\$2,466
Commissions & Committees	\$111	\$111
Development Review	\$1,987	\$1,987
Traffic Signals & Lights	\$1,242	\$1,242
Long Range Planning	\$3,837	\$3,837
Building and Safety	\$4,273	\$4,273
Landscape & Park Maintenance	\$8,516	\$8,516
Swim Center Maintenance	\$1,645	\$1,645
Tree Maintenance	\$1,623	\$1,623
Streets & Sidewalk Maintenance	\$4,354	\$4,354
Flood Control	\$2,519	\$2,519
Development Services	\$884	\$884
Recreation Administration	\$2,479	\$2,479
Facilities - Parks and Recreation	\$752	\$752
Recreational Sports	\$1,168	\$1,168
Youth Services	\$3,233	\$3,233
Community Services	\$799	\$799
Ranger Program	\$1,008	\$1,008
Aquatics & Sinsheimer Park	\$1,033	\$1,033
Golf Course Oper & Maint	\$1,889	\$1,889

City Council
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Council</u>
Police Administration	\$4,976	\$4,976
Patrol	\$26,443	\$26,443
Investigations	\$8,821	\$8,821
Police Support Services	\$8,172	\$8,172
Neighborhood Services	\$815	\$815
Traffic Safety	\$2,675	\$2,675
Traffic - OTS Grant	\$154	\$154
Fire Administration	\$2,905	\$2,905
Fire Administration Grant	\$149	\$149
Emergency Response	\$29,138	\$29,138
Hazard Prevention Grant	\$258	\$258
Training Services	\$371	\$371
Technical Services	\$112	\$112
Disaster Preparedness	\$82	\$82
FD210 Downtown Bid Fund	\$799	\$799
FD240 CDBG Fund	\$908	\$908
FD250 Law Enforcement Grant Fund	\$934	\$934
FD290 Tourism Bid Fund	\$4,304	\$4,304
FD500 Water Fund	\$18,769	\$18,769
FD510 Parking Fund	\$6,847	\$6,847
FD520 Sewer Fund	\$19,992	\$19,992
FD530 Transit Fund	\$10,352	\$10,352
FD640 Reservoir Operations	\$3,167	\$3,167
Total	<u>\$261,717</u>	<u>\$261,717</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 including its open space and greenbelt programs. This program has three major activities: open space/greenbelt acquisition and management, storm water program coordination and agency reporting, and natural resource protection, project mitigation and educational outreach.

Costs are allocated as follows:

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

City of San Luis Obispo, CA Central Service Cost Allocation

Natural Resources Protection
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$322,600			\$322,600
Allocated additions:				
10000000 - Building Use Charge	\$1,412		\$1,412	
10010100 - City Administration	\$3,127	\$535	\$3,662	
10010200 - City Council	\$605	\$577	\$1,182	
10015100 - City Attorney		\$2,543	\$2,543	
10020100 - Administration & Records		\$1,509	\$1,509	
10025100 - Finance		\$4,247	\$4,247	
10025300 - Network Services		\$6,234	\$6,234	
10026100 - Support Services		\$711	\$711	
10030100 - Human Resources		\$3,085	\$3,085	
10030200 - Risk Management		\$15,456	\$15,456	
10030300 - Wellness Program		\$92	\$92	
10050230 - Building Maintenance		\$2,340	\$2,340	
Total allocated additions:	<u>\$5,144</u>	<u>\$37,329</u>	<u>\$42,473</u>	<u>\$42,473</u>
Total to be allocated	<u>\$327,744</u>	<u>\$37,329</u>		<u>\$365,073</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	\$184,830		\$184,830	
FRINGE BENEFITS	\$70,788		\$70,788	
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$66,982		\$66,982	
Departmental Expenditures	<u>\$322,600</u>		<u>\$322,600</u>	
Additions: 1st				
Other	\$5,144	\$5,144		
Functional Cost	<u>\$327,744</u>	\$5,144	<u>\$322,600</u>	
Reallocate Admin		(\$5,144)	\$5,144	
Allocable Costs	<u>\$327,744</u>		<u>\$327,744</u>	
Unallocated	(\$327,744)		(\$327,744)	
1st Allocation				
Additions: 2nd				
Other	\$37,329	\$37,329		
Functional Cost	<u>\$37,329</u>	\$37,329		
Reallocate Admin		(\$37,329)	\$37,329	
Allocable Costs	<u>\$37,329</u>		<u>\$37,329</u>	
Unallocated	(\$37,329)		(\$37,329)	
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 %		\$253	\$253		\$253
FD520 Sewer Fund	1	50.000 %		\$2,529	\$2,529		\$2,529
FD640 Reservoir Operations				\$2,214	\$2,214		\$2,214
Subtotal	<u>2</u>	<u>100.000 %</u>		<u>\$4,996</u>	<u>\$4,996</u>		<u>\$4,996</u>
Direct Billed				<u>(\$4,996)</u>	<u>(\$4,996)</u>		<u>(\$4,996)</u>
Total	<u>2</u>	<u>100.000 %</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

Source: Natural Resources Work recap 13-14 worksheet

Natural Resources Protection
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Program Support</u>
FD500 Water Fund	\$253	\$253
FD520 Sewer Fund	\$2,529	\$2,529
FD640 Reservoir Operations	\$2,214	\$2,214
Subtotal	\$4,996	\$4,996
Direct Billed	(\$4,996)	(\$4,996)
Total		

SCHEDULE 5.01

CITY ATTORNEY

NATURE AND EXTENT OF SERVICE

The City Attorney ensures that the City conducts its activities in accordance with various laws and guidelines as well as in conformance with the City Charter; The City Attorney also represents the City in civil litigation, and ensures that violators of the City laws are prosecuted. Program goals include: minimizing liability exposure, providing prompt and thorough legal advice, and ensuring general compliance with City laws and regulations.

Costs are allocated as follows:

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

City Attorney
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$605,851			\$605,851
Deductions:				
LEGAL SERVICES	(\$54,274)			
Total deductions:	<u>(\$54,274)</u>			<u>(\$54,274)</u>
Allocated additions:				
10000000 - Building Use Charge	\$3,630		\$3,630	
10010100 - City Administration	\$5,872	\$1,005	\$6,877	
10010200 - City Council	\$1,136	\$1,083	\$2,219	
10020100 - Administration & Records		\$23,080	\$23,080	
10025100 - Finance		\$7,118	\$7,118	
10025300 - Network Services		\$12,041	\$12,041	
10025450 - Geographic Information Services		\$5,654	\$5,654	
10026100 - Support Services		\$1,258	\$1,258	
10030100 - Human Resources		\$4,628	\$4,628	
10030200 - Risk Management		\$23,184	\$23,184	
10030300 - Wellness Program		\$138	\$138	
10050230 - Building Maintenance		\$6,013	\$6,013	
Total allocated additions:	<u>\$10,638</u>	<u>\$85,202</u>	<u>\$95,840</u>	<u>\$95,840</u>
Total to be allocated	<u><u>\$562,215</u></u>	<u><u>\$85,202</u></u>		<u><u>\$647,417</u></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	\$388,827		\$388,827
FRINGE BENEFITS	\$137,101		\$137,101
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$25,649		\$25,649
LEGAL SERVICES	\$54,274	\$54,274	
Departmental Expenditures	\$605,851	\$54,274	\$551,577
<u>Cost Adjustments</u>			
Deductions	(\$54,274)	(\$54,274)	
Additions: 1st			
Other	\$10,638	\$10,638	
Functional Cost	\$562,215	\$10,638	\$551,577
Reallocate Admin		(\$10,638)	\$10,638
Allocable Costs	\$562,215		\$562,215
1st Allocation	\$562,215		\$562,215
Additions: 2nd			
Other	\$85,202	\$85,202	
Functional Cost	\$85,202	\$85,202	
Reallocate Admin		(\$85,202)	\$85,202
Allocable Costs	\$85,202		\$85,202
2nd Allocation	\$85,202		\$85,202
Total allocated	\$647,417		\$647,417

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	684,299	0.960 %	\$5,395		\$5,395		\$5,395
City Council	116,941	0.164 %	\$922		\$922		\$922
Cultural Activities	290,576	0.407 %	\$2,291		\$2,291	\$353	\$2,644
Economic Development	220,167	0.309 %	\$1,736		\$1,736	\$267	\$2,003
Natural Resources Protection	322,600	0.452 %	\$2,543		\$2,543		\$2,543
Community Promotion	404,511	0.567 %	\$3,189		\$3,189	\$491	\$3,680
Administration & Records	390,902	0.548 %	\$3,082		\$3,082	\$474	\$3,556
Finance	1,594,322	2.236 %	\$12,568		\$12,568	\$1,935	\$14,503
Network Services	2,441,369	3.423 %	\$19,246		\$19,246	\$2,963	\$22,209
Support Services	184,154	0.258 %	\$1,452		\$1,452	\$224	\$1,676
Human Resources	560,928	0.787 %	\$4,422		\$4,422	\$681	\$5,103
Risk Management	2,979,121	4.177 %	\$23,485		\$23,485	\$3,616	\$27,101
Wellness Program	16,333	0.023 %	\$129		\$129	\$20	\$149
Community Development Admin	673,580	0.944 %	\$5,310		\$5,310	\$818	\$6,128
Commissions & Committees	30,443	0.043 %	\$240		\$240	\$37	\$277
Development Review	542,689	0.761 %	\$4,278		\$4,278	\$659	\$4,937
Long Range Planning	1,047,905	1.469 %	\$8,261		\$8,261	\$1,272	\$9,533
Building and Safety	1,167,055	1.636 %	\$9,200		\$9,200	\$1,417	\$10,617
Public Works Administration	872,263	1.223 %	\$6,876		\$6,876	\$1,059	\$7,935
Landscape & Park Maintenance	2,325,457	3.261 %	\$18,332		\$18,332	\$2,823	\$21,155
Swim Center Maintenance	449,327	0.630 %	\$3,542		\$3,542	\$545	\$4,087
Tree Maintenance	443,189	0.621 %	\$3,494		\$3,494	\$538	\$4,032
Building Maintenance	1,068,592	1.498 %	\$8,424		\$8,424	\$1,297	\$9,721
Streets & Sidewalk Maintenance	1,189,053	1.667 %	\$9,374		\$9,374	\$1,443	\$10,817
Flood Control	687,832	0.964 %	\$5,422		\$5,422	\$835	\$6,257
Traffic Signals & Lights	339,080	0.475 %	\$2,673		\$2,673	\$412	\$3,085
Vehicle & Equipment Maintenace	1,278,908	1.793 %	\$10,082		\$10,082	\$1,552	\$11,634
Engineering Development Review	463,670	0.650 %	\$3,655		\$3,655	\$563	\$4,218
CIP Project Engineering	1,634,261	2.292 %	\$12,883		\$12,883	\$1,984	\$14,867
Transportation/Plan Engineering	666,276	0.934 %	\$5,252		\$5,252	\$809	\$6,061
Human Relations	271,836	0.381 %	\$2,143		\$2,143	\$330	\$2,473
Recreation Administration	676,882	0.949 %	\$5,336		\$5,336	\$822	\$6,158
Facilities - Parks and Recreation	205,165	0.288 %	\$1,617		\$1,617	\$249	\$1,866
Recreational Sports	318,808	0.447 %	\$2,513		\$2,513	\$387	\$2,900
Youth Services	882,978	1.238 %	\$6,961		\$6,961	\$1,072	\$8,033
Community Services	218,085	0.306 %	\$1,719		\$1,719	\$265	\$1,984
Ranger Program	275,109	0.386 %	\$2,169		\$2,169	\$334	\$2,503
Aquatics & Sinsheimer Park	282,190	0.396 %	\$2,225		\$2,225	\$343	\$2,568
Police Adminstration	1,358,810	1.905 %	\$10,712		\$10,712	\$1,649	\$12,361
Patrol	7,221,221	10.125 %	\$56,927		\$56,927	\$8,765	\$65,692
Investigations	2,408,761	3.378 %	\$18,989		\$18,989	\$2,924	\$21,913

City Attorney
Detail allocation of
City Attorney

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Support Services	2,231,553	3.129 %	\$17,592		\$17,592	\$2,709	\$20,301
Neighborhood Services	222,690	0.312 %	\$1,756		\$1,756	\$270	\$2,026
Traffic Safety	730,380	1.024 %	\$5,758		\$5,758	\$887	\$6,645
Fire Administration	793,137	1.112 %	\$6,253		\$6,253	\$963	\$7,216
Emergency Response	7,957,181	11.157 %	\$62,729		\$62,729	\$9,659	\$72,388
Hazard Prevention	632,472	0.887 %	\$4,986		\$4,986	\$768	\$5,754
Training Services	101,176	0.142 %	\$798		\$798	\$123	\$921
Technical Services	30,600	0.043 %	\$241		\$241	\$37	\$278
Disaster Preparedness	22,466	0.032 %	\$177		\$177	\$27	\$204
FD210 Downtown Bid Fund	218,417	0.306 %	\$1,722		\$1,722	\$265	\$1,987
FD240 CDBG Fund	247,831	0.348 %	\$1,954		\$1,954	\$301	\$2,255
FD500 Water Fund	5,125,654	7.187 %	\$40,407		\$40,407	\$6,222	\$46,629
FD510 Parking Fund	1,869,872	2.622 %	\$14,741		\$14,741	\$2,270	\$17,011
FD520 Sewer Fund	5,459,467	7.655 %	\$43,038		\$43,038	\$6,627	\$49,665
Golf Course Oper & Maint	516,018	0.724 %	\$4,068		\$4,068	\$626	\$4,694
FD640 Reservoir Operations	865,129	1.213 %	\$6,820		\$6,820	\$1,050	\$7,870
Geographic Information Services	434,345	0.609 %	\$3,424		\$3,424	\$527	\$3,951
Traffic - OTS Grant	42,074	0.059 %	\$332		\$332	\$51	\$383
FD290 Tourism Bid Fund	1,175,402	1.648 %	\$9,266		\$9,266	\$1,427	\$10,693
FD530 Transit Fund	2,827,081	3.964 %	\$22,287		\$22,287	\$3,432	\$25,719
Development Services	241,426	0.339 %	\$1,903		\$1,903	\$293	\$2,196
Fire Administration Grant	40,603	0.057 %	\$320		\$320	\$49	\$369
Hazard Prevention Grant	70,373	0.099 %	\$555		\$555	\$85	\$640
FD250 Law Enforcement Grant Fund	256,511	0.361 %	\$2,019		\$2,019	\$307	\$2,326
Total	71,317,506	100.000 %	\$562,215		\$562,215	\$85,202	\$647,417

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

Source: 13-14 exp for CAP worksheet

City Attorney
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Attorney</u>
City Administration	\$5,395	\$5,395
City Council	\$922	\$922
Natural Resources Protection	\$2,543	\$2,543
Administration & Records	\$3,556	\$3,556
Finance	\$14,503	\$14,503
Network Services	\$22,209	\$22,209
Geographic Information Services	\$3,951	\$3,951
Support Services	\$1,676	\$1,676
Human Resources	\$5,103	\$5,103
Risk Management	\$27,101	\$27,101
Wellness Program	\$149	\$149
Public Works Administration	\$7,935	\$7,935
Building Maintenance	\$9,721	\$9,721
Vehicle & Equipment Maintenance	\$11,634	\$11,634
CIP Project Engineering	\$14,867	\$14,867
Transportation/Plan Engineering	\$6,061	\$6,061
Engineering Development Review	\$4,218	\$4,218
Hazard Prevention	\$5,754	\$5,754
Cultural Activities	\$2,644	\$2,644
Economic Development	\$2,003	\$2,003
Community Promotion	\$3,680	\$3,680
Human Relations	\$2,473	\$2,473
Community Development Admin	\$6,128	\$6,128
Commissions & Committees	\$277	\$277
Development Review	\$4,937	\$4,937
Traffic Signals & Lights	\$3,085	\$3,085
Long Range Planning	\$9,533	\$9,533
Building and Safety	\$10,617	\$10,617
Landscape & Park Maintenance	\$21,155	\$21,155
Swim Center Maintenance	\$4,087	\$4,087
Tree Maintenance	\$4,032	\$4,032
Streets & Sidewalk Maintenance	\$10,817	\$10,817
Flood Control	\$6,257	\$6,257
Development Services	\$2,196	\$2,196
Recreation Administration	\$6,158	\$6,158
Facilities - Parks and Recreation	\$1,866	\$1,866
Recreational Sports	\$2,900	\$2,900
Youth Services	\$8,033	\$8,033
Community Services	\$1,984	\$1,984
Ranger Program	\$2,503	\$2,503
Aquatics & Sinsheimer Park	\$2,568	\$2,568
Golf Course Oper & Maint	\$4,694	\$4,694

City Attorney
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Attorney</u>
Police Administration	\$12,361	\$12,361
Patrol	\$65,692	\$65,692
Investigations	\$21,913	\$21,913
Police Support Services	\$20,301	\$20,301
Neighborhood Services	\$2,026	\$2,026
Traffic Safety	\$6,645	\$6,645
Traffic - OTS Grant	\$383	\$383
Fire Administration	\$7,216	\$7,216
Fire Administration Grant	\$369	\$369
Emergency Response	\$72,388	\$72,388
Hazard Prevention Grant	\$640	\$640
Training Services	\$921	\$921
Technical Services	\$278	\$278
Disaster Preparedness	\$204	\$204
FD210 Downtown Bid Fund	\$1,987	\$1,987
FD240 CDBG Fund	\$2,255	\$2,255
FD250 Law Enforcement Grant Fund	\$2,326	\$2,326
FD290 Tourism Bid Fund	\$10,693	\$10,693
FD500 Water Fund	\$46,629	\$46,629
FD510 Parking Fund	\$17,011	\$17,011
FD520 Sewer Fund	\$49,665	\$49,665
FD530 Transit Fund	\$25,719	\$25,719
FD640 Reservoir Operations	\$7,870	\$7,870
Total	<u>\$647,417</u>	<u>\$647,417</u>

SCHEDULE 6.01

ADMINISTRATION & RECORDS

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

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>
	\$390,902			\$390,902
Allocated additions:				
10000000 - Building Use Charge	\$5,979		\$5,979	
10010100 - City Administration	\$3,789	\$648	\$4,437	
10010200 - City Council	\$733	\$699	\$1,432	
10015100 - City Attorney	\$3,082	\$474	\$3,556	
10025100 - Finance		\$6,358	\$6,358	
10025300 - Network Services		\$46,220	\$46,220	
10026100 - Support Services		\$2,467	\$2,467	
10030100 - Human Resources		\$7,250	\$7,250	
10030200 - Risk Management		\$36,322	\$36,322	
10030300 - Wellness Program		\$216	\$216	
10050230 - Building Maintenance		\$9,906	\$9,906	
Total allocated additions:	<u>\$13,583</u>	<u>\$110,560</u>	<u>\$124,143</u>	<u>\$124,143</u>
Total to be allocated	<u>\$404,485</u>	<u>\$110,560</u>		<u>\$515,045</u>

Administration & Records
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Clerk Services</u>	<u>Main Switchboard</u>	<u>Election</u>
<u>Wages & Benefits</u>					
SALARIES & WAGES	\$175,125	\$52,070	\$72,737	\$14,852	\$35,466
FRINGE BENEFITS	\$80,242	\$23,858	\$33,328	\$6,805	\$16,251
<u>Other Expense and Cost</u>					
SERVICES & SUPPLIES	\$135,535	\$40,299	\$56,293	\$11,495	\$27,448
Departmental Expenditures	\$390,902	\$116,227	\$162,358	\$33,152	\$79,165
Additions: 1st					
Other	\$13,583	\$13,583			
Functional Cost	\$404,485	\$129,810	\$162,358	\$33,152	\$79,165
Reallocate Admin		(\$129,810)	\$76,730	\$15,667	\$37,413
Allocable Costs	\$404,485		\$239,088	\$48,819	\$116,578
Unallocated	(\$116,578)				(\$116,578)
1st Allocation	\$287,907		\$239,088	\$48,819	
Additions: 2nd					
Other	\$110,560	\$110,560			
Functional Cost	\$110,560	\$110,560			
Reallocate Admin		(\$110,560)	\$65,351	\$13,344	\$31,865
Allocable Costs	\$110,560		\$65,351	\$13,344	\$31,865
Unallocated	(\$31,865)				(\$31,865)
2nd Allocation	\$78,695		\$65,351	\$13,344	
Total allocated	\$366,602		\$304,439	\$62,163	

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	11	2.902 %	\$6,939		\$6,939	\$2,595	\$9,534
Fire Administration	2	0.528 %	\$1,262		\$1,262	\$472	\$1,734
FD500 Water Fund	14	3.694 %	\$8,832		\$8,832	\$3,303	\$12,135
FD520 Sewer Fund	26	6.860 %	\$16,402		\$16,402	\$6,134	\$22,536
Recreation Administration	4	1.055 %	\$2,523		\$2,523	\$944	\$3,467
Building and Safety	1	0.264 %	\$631		\$631	\$236	\$867
Economic Development	4	1.055 %	\$2,523		\$2,523	\$944	\$3,467
City Administration	30	7.916 %	\$18,925		\$18,925		\$18,925
Public Works Administration	32	8.443 %	\$20,187		\$20,187	\$7,550	\$27,737
Long Range Planning	12	3.166 %	\$7,570		\$7,570	\$2,831	\$10,401
City Attorney	36	9.499 %	\$22,710		\$22,710		\$22,710
Human Resources	14	3.694 %	\$8,832		\$8,832	\$3,303	\$12,135
Finance	32	8.443 %	\$20,187		\$20,187	\$7,550	\$27,737
Natural Resources Protection	2	0.528 %	\$1,262		\$1,262		\$1,262
Community Promotion	7	1.847 %	\$4,416		\$4,416	\$1,651	\$6,067
Risk Management	2	0.528 %	\$1,262		\$1,262	\$472	\$1,734
Development Review	14	3.694 %	\$8,832		\$8,832	\$3,303	\$12,135
Community Development Admin	44	11.609 %	\$27,757		\$27,757	\$10,381	\$38,138
Tree Maintenance	3	0.792 %	\$1,893		\$1,893	\$708	\$2,601
Streets & Sidewalk Maintenance	2	0.528 %	\$1,262		\$1,262	\$472	\$1,734
Vehicle & Equipment Maintenance	6	1.583 %	\$3,785		\$3,785	\$1,416	\$5,201
Support Services - Grant	1	0.264 %	\$631		\$631	\$236	\$867
Emergency Response	1	0.264 %	\$631		\$631	\$236	\$867
Hazard Prevention	4	1.055 %	\$2,523		\$2,523	\$944	\$3,467
Network Services	2	0.528 %	\$1,262		\$1,262	\$472	\$1,734
Landscape & Park Maintenance	2	0.528 %	\$1,262		\$1,262	\$472	\$1,734
Neighborhood Services	2	0.528 %	\$1,262		\$1,262	\$472	\$1,734
City Council	34	8.971 %	\$21,449		\$21,449		\$21,449
Geographic Information Services	4	1.055 %	\$2,523		\$2,523	\$944	\$3,467
Building Maintenance	2	0.528 %	\$1,262		\$1,262	\$472	\$1,734
Facilities - Parks and Recreation	3	0.792 %	\$1,893		\$1,893	\$708	\$2,601
Traffic - OTS Grant	1	0.264 %	\$631		\$631	\$236	\$867
Training Services	2	0.528 %	\$1,262		\$1,262	\$472	\$1,734
FD510 Parking Fund	3	0.792 %	\$1,893		\$1,893	\$708	\$2,601
Traffic Safety	2	0.528 %	\$1,262		\$1,262	\$472	\$1,734
Engineering Development Review	2	0.528 %	\$1,262		\$1,262	\$472	\$1,734
CIP Project Engineering	11	2.902 %	\$6,939		\$6,939	\$2,595	\$9,534
Transportation/Plan Engineering	2	0.528 %	\$1,262		\$1,262	\$472	\$1,734
FD530 Transit Fund	2	0.528 %	\$1,262		\$1,262	\$472	\$1,734
FD625 Jack House Fund	1	0.261 %	\$625		\$625	\$231	\$856
Total	379	100.000 %	\$239,088		\$239,088	\$65,351	\$304,439

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

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

Administration & Records
Detail allocation of
Main Switchboard

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	1.389 %	\$678		\$678	\$192	\$870
Fire Administration	400	1.010 %	\$493		\$493	\$139	\$632
Flood Control	355	0.897 %	\$438		\$438	\$124	\$562
Recreation Administration	500	1.263 %	\$617		\$617	\$174	\$791
Building Maintenance	500	1.263 %	\$617		\$617	\$174	\$791
Long Range Planning	400	1.010 %	\$493		\$493	\$139	\$632
Building and Safety	1,225	3.095 %	\$1,511		\$1,511	\$427	\$1,938
Development Review	400	1.010 %	\$493		\$493	\$139	\$632
Economic Development	100	0.253 %	\$123		\$123	\$35	\$158
Natural Resources Protection	200	0.505 %	\$247		\$247		\$247
City Administration	300	0.758 %	\$370		\$370		\$370
Public Works Administration	700	1.768 %	\$863		\$863	\$244	\$1,107
Recreational Sports	100	0.253 %	\$123		\$123	\$35	\$158
Transportation/Plan Engineering	670	1.693 %	\$826		\$826	\$234	\$1,060
CIP Project Engineering	1,470	3.714 %	\$1,813		\$1,813	\$512	\$2,325
City Attorney	300	0.758 %	\$370		\$370		\$370
Human Resources	370	0.935 %	\$456		\$456	\$129	\$585
Risk Management	130	0.328 %	\$160		\$160	\$45	\$205
Finance	1,320	3.335 %	\$1,628		\$1,628	\$460	\$2,088
Network Services	650	1.642 %	\$802		\$802	\$227	\$1,029
Facilities - Parks and Recreation	100	0.253 %	\$123		\$123	\$35	\$158
Vehicle & Equipment Maintenance	450	1.137 %	\$555		\$555	\$157	\$712
Geographic Information Services	300	0.758 %	\$370		\$370	\$105	\$475
Community Promotion	100	0.253 %	\$123		\$123	\$35	\$158
Community Development Admin	675	1.705 %	\$832		\$832	\$235	\$1,067
Landscape & Park Maintenance	1,530	3.865 %	\$1,887		\$1,887	\$533	\$2,420
Swim Center Maintenance	150	0.379 %	\$185		\$185	\$52	\$237
Tree Maintenance	440	1.112 %	\$543		\$543	\$153	\$696
Streets & Sidewalk Maintenance	1,075	2.716 %	\$1,326		\$1,326	\$375	\$1,701
Traffic Signals & Lights	200	0.505 %	\$247		\$247	\$70	\$317
Engineering Development Review	425	1.074 %	\$524		\$524	\$148	\$672
Youth Services	200	0.505 %	\$247		\$247	\$70	\$317
Community Services	100	0.253 %	\$123		\$123	\$35	\$158
Ranger Program	200	0.505 %	\$247		\$247	\$70	\$317
Aquatics & Sinsheimer Park	100	0.253 %	\$123		\$123	\$35	\$158
Patrol	4,100	10.357 %	\$5,056		\$5,056	\$1,429	\$6,485
Investigations	1,400	3.537 %	\$1,727		\$1,727	\$488	\$2,215
Police Support Services	1,900	4.800 %	\$2,343		\$2,343	\$662	\$3,005
Neighborhood Services	420	1.061 %	\$518		\$518	\$146	\$664
Traffic Safety	500	1.263 %	\$617		\$617	\$174	\$791
Emergency Response	4,400	11.115 %	\$5,426		\$5,426	\$1,534	\$6,960

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	575	1.453 %	\$709		\$709	\$200	\$909
FD500 Water Fund	2,875	7.263 %	\$3,546		\$3,546	\$1,002	\$4,548
FD510 Parking Fund	2,100	5.305 %	\$2,590		\$2,590	\$732	\$3,322
FD520 Sewer Fund	3,035	7.667 %	\$3,743		\$3,743	\$1,058	\$4,801
FD530 Transit Fund	250	0.632 %	\$308		\$308	\$87	\$395
FD640 Reservoir Operations	360	0.909 %	\$444		\$444	\$125	\$569
FD240 CDBG Fund	100	0.253 %	\$123		\$123	\$35	\$158
FD290 Tourism Bid Fund	85	0.215 %	\$105		\$105	\$30	\$135
City Council	500	1.263 %	\$617		\$617		\$617
Golf Course Oper & Maint	300	0.755 %	\$371		\$371	\$105	\$476
Total	<u>39,585</u>	<u>100.000 %</u>	<u>\$48,819</u>		<u>\$48,819</u>	<u>\$13,344</u>	<u>\$62,163</u>

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

Source: Staffing Summaries 2013-15wp-t staff

Administration & Records
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Clerk Services</u>	<u>Main Switchboard</u>
City Administration	\$19,295	\$18,925	\$370
City Council	\$22,066	\$21,449	\$617
Natural Resources Protection	\$1,509	\$1,262	\$247
City Attorney	\$23,080	\$22,710	\$370
Finance	\$29,825	\$27,737	\$2,088
Network Services	\$2,763	\$1,734	\$1,029
Geographic Information Services	\$3,942	\$3,467	\$475
Human Resources	\$12,720	\$12,135	\$585
Risk Management	\$1,939	\$1,734	\$205
Public Works Administration	\$28,844	\$27,737	\$1,107
Building Maintenance	\$2,525	\$1,734	\$791
Vehicle & Equipment Maintenance	\$5,913	\$5,201	\$712
CIP Project Engineering	\$11,859	\$9,534	\$2,325
Transportation/Plan Engineering	\$2,794	\$1,734	\$1,060
Engineering Development Review	\$2,406	\$1,734	\$672
Hazard Prevention	\$4,376	\$3,467	\$909
Economic Development	\$3,625	\$3,467	\$158
Community Promotion	\$6,225	\$6,067	\$158
Community Development Admin	\$39,205	\$38,138	\$1,067
Development Review	\$12,767	\$12,135	\$632
Traffic Signals & Lights	\$317		\$317
Long Range Planning	\$11,033	\$10,401	\$632
Building and Safety	\$2,805	\$867	\$1,938
Landscape & Park Maintenance	\$4,154	\$1,734	\$2,420
Swim Center Maintenance	\$237		\$237
Tree Maintenance	\$3,297	\$2,601	\$696
Streets & Sidewalk Maintenance	\$3,435	\$1,734	\$1,701
Flood Control	\$562		\$562
Recreation Administration	\$4,258	\$3,467	\$791
Facilities - Parks and Recreation	\$2,759	\$2,601	\$158
Recreational Sports	\$158		\$158
Youth Services	\$317		\$317
Community Services	\$158		\$158
Ranger Program	\$317		\$317
Aquatics & Sinsheimer Park	\$158		\$158
Golf Course Oper & Maint	\$476		\$476
Police Administration	\$10,404	\$9,534	\$870
Patrol	\$6,485		\$6,485
Investigations	\$2,215		\$2,215
Police Support Services	\$3,005		\$3,005
Support Services - Grant	\$867	\$867	

Administration & Records
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Clerk Services</u>	<u>Main Switchboard</u>
Neighborhood Services	\$2,398	\$1,734	\$664
Traffic Safety	\$2,525	\$1,734	\$791
Traffic - OTS Grant	\$867	\$867	
Fire Administration	\$2,366	\$1,734	\$632
Emergency Response	\$7,827	\$867	\$6,960
Training Services	\$1,734	\$1,734	
FD240 CDBG Fund	\$158		\$158
FD290 Tourism Bid Fund	\$135		\$135
FD500 Water Fund	\$16,683	\$12,135	\$4,548
FD510 Parking Fund	\$5,923	\$2,601	\$3,322
FD520 Sewer Fund	\$27,337	\$22,536	\$4,801
FD530 Transit Fund	\$2,129	\$1,734	\$395
FD625 Jack House Fund	\$856	\$856	
FD640 Reservoir Operations	\$569		\$569
Total	<u>\$366,602</u>	<u>\$304,439</u>	<u>\$62,163</u>

SCHEDULE 7.01

FINANCE

NATURE AND EXTENT OF SERVICE

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

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

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

Costs are allocated as follows:

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

Prepared by:

SCHEDULE 7.01

FINANCE

NATURE AND EXTENT OF SERVICE

CONTINUED

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

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

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

Finance
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,594,321			\$1,594,321
Deductions:				
CONTRACT SERVICES	(\$70,742)			
Total deductions:	<u>(\$70,742)</u>			<u>(\$70,742)</u>
Allocated additions:				
10000000 - Building Use Charge	\$23,341		\$23,341	
10010100 - City Administration	\$15,453	\$2,645	\$18,098	
10010200 - City Council	\$2,988	\$2,850	\$5,838	
10015100 - City Attorney	\$12,568	\$1,935	\$14,503	
10020100 - Administration & Records	\$21,815	\$8,010	\$29,825	
10025300 - Network Services		\$74,762	\$74,762	
10026100 - Support Services		\$5,230	\$5,230	
10030100 - Human Resources		\$20,362	\$20,362	
10030200 - Risk Management		\$102,012	\$102,012	
10030300 - Wellness Program		\$608	\$608	
10050230 - Building Maintenance		\$38,672	\$38,672	
Total allocated additions:	<u>\$76,165</u>	<u>\$257,086</u>	<u>\$333,251</u>	<u>\$333,251</u>
Total to be allocated	<u>\$1,599,744</u>	<u>\$257,086</u>		<u>\$1,856,830</u>

City of San Luis Obispo, CA Central Service Cost Allocation

Finance
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Bus Lic, Trans Occ Tax & Tourism</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>General Finance</u>	<u>Utility Billing</u>	<u>Utility Billing Costs</u>	<u>Cashier</u>
<u>Wages & Benefits</u>									
SALARIES & WAGES	\$816,358	\$26,861	\$54,946	\$52,579	\$62,866	\$260,118	\$185,658		\$47,027
FRINGE BENEFITS	\$327,996	\$10,792	\$22,076	\$21,125	\$25,258	\$104,510	\$74,594		\$18,894
<u>Other Expense and Cost</u>									
CONTRACT SERVICES - UTILITIES	\$146,416	\$118,801						\$20,515	\$7,100
CONTRACT SERVICES	\$70,742	\$70,742							
PRINTING & REPRO SUP - UTILITIE	\$13,293							\$2,962	\$10,331
POSTAGE	\$126,277	\$3,080	\$18,480					\$104,717	
SERVICES & SUPPLIES	\$93,239	\$3,068	\$6,276	\$6,005	\$7,180	\$29,709	\$21,205		\$5,371
Departmental Expenditures	\$1,594,321	\$233,344	\$101,778	\$79,709	\$95,304	\$394,337	\$281,457	\$128,194	\$88,723
<u>Cost Adjustments</u>									
Deductions	(\$70,742)	(\$70,742)							
Additions: 1st									
Other	\$76,165		\$5,271	\$5,088	\$6,078	\$25,081	\$17,754		\$4,509
Functional Cost	\$1,599,744	\$162,602	\$107,049	\$84,797	\$101,382	\$419,418	\$299,211	\$128,194	\$93,232
Reallocate Admin		(\$162,602)	\$12,160	\$9,523	\$11,386	\$47,113	\$33,627	\$15,316	\$10,600
Allocable Costs	\$1,599,744		\$119,209	\$94,320	\$112,768	\$466,531	\$332,838	\$143,510	\$103,832
Unallocated	(\$119,209)		(\$119,209)						
1st Allocation	\$1,480,535			\$94,320	\$112,768	\$466,531	\$332,838	\$143,510	\$103,832
Additions: 2nd									
Other	\$257,086		\$17,790	\$17,173	\$20,515	\$84,658	\$59,927		\$15,219
Functional Cost	\$257,086		\$17,790	\$17,173	\$20,515	\$84,658	\$59,927		\$15,219
Allocable Costs	\$257,086		\$17,790	\$17,173	\$20,515	\$84,658	\$59,927		\$15,219
Unallocated	(\$17,790)		(\$17,790)						
2nd Allocation	\$239,296			\$17,173	\$20,515	\$84,658	\$59,927		\$15,219
Total allocated	\$1,719,831			\$111,493	\$133,283	\$551,189	\$392,765	\$143,510	\$119,051

Finance
Schedule of costs to be
allocated by function

	<u>Budget</u>	<u>IT Supervision</u>	<u>GIS Supervision</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$106,709	\$16,574	\$3,020
FRINGE BENEFITS	\$42,873	\$6,659	\$1,215
<u>Other Expense and Cost</u>			
CONTRACT SERVICES - UTILITIES			
CONTRACT SERVICES			
PRINTING & REPRO SUP - UTILITIE			
POSTAGE			
SERVICES & SUPPLIES	\$12,188	\$1,893	\$344
Departmental Expenditures	\$161,770	\$25,126	\$4,579
<u>Cost Adjustments</u>			
Deductions			
Additions: 1st			
Other	\$10,457	\$1,630	\$297
Functional Cost	\$172,227	\$26,756	\$4,876
Reallocate Admin	\$19,327	\$3,002	\$548
Allocable Costs	\$191,554	\$29,758	\$5,424
Unallocated			
1st Allocation	\$191,554	\$29,758	\$5,424
Additions: 2nd			
Other	\$35,298	\$5,502	\$1,004
Functional Cost	\$35,298	\$5,502	\$1,004
Allocable Costs	\$35,298	\$5,502	\$1,004
Unallocated			
2nd Allocation	\$35,298	\$5,502	\$1,004
Total allocated	\$226,852	\$35,260	\$6,428

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	26	0.108 %	\$102		\$102	\$19	\$121
FD240 CDBG Fund	12	0.050 %	\$47		\$47	\$9	\$56
FD290 Tourism Bid Fund	249	1.034 %	\$975		\$975	\$186	\$1,161
FD500 Water Fund	2,200	9.135 %	\$8,616		\$8,616	\$1,643	\$10,259
FD510 Parking Fund	944	3.920 %	\$3,697		\$3,697	\$705	\$4,402
FD520 Sewer Fund	2,549	10.584 %	\$9,983		\$9,983	\$1,904	\$11,887
FD530 Transit Fund	413	1.715 %	\$1,617		\$1,617	\$308	\$1,925
FD625 Jack House Fund	21	0.087 %	\$82		\$82	\$16	\$98
FD640 Reservoir Operations	213	0.884 %	\$834		\$834	\$159	\$993
FD650 Narcotics Task Force Fund	114	0.473 %	\$446		\$446	\$85	\$531
FD653 Hazardous Mat Task Force Fund	22	0.091 %	\$86		\$86	\$16	\$102
FD655 Bomb Task Force Fund	19	0.079 %	\$74		\$74	\$14	\$88
City Administration	151	0.627 %	\$591		\$591		\$591
City Council	289	1.200 %	\$1,132		\$1,132		\$1,132
Cultural Activities	1	0.004 %	\$4		\$4	\$1	\$5
Economic Development	90	0.374 %	\$352		\$352	\$67	\$419
Natural Resources Protection	165	0.685 %	\$646		\$646		\$646
Community Promotion	108	0.448 %	\$423		\$423	\$81	\$504
City Attorney	147	0.610 %	\$576		\$576		\$576
Administration & Records	340	1.412 %	\$1,332		\$1,332		\$1,332
Network Services	1,093	4.538 %	\$4,281		\$4,281	\$816	\$5,097
Geographic Information Services	143	0.594 %	\$560		\$560	\$107	\$667
Support Services	222	0.922 %	\$869		\$869	\$166	\$1,035
Human Resources	330	1.370 %	\$1,292		\$1,292	\$246	\$1,538
Risk Management	81	0.336 %	\$317		\$317	\$60	\$377
Wellness Program	12	0.050 %	\$47		\$47	\$9	\$56
Community Development Admin	329	1.366 %	\$1,288		\$1,288	\$246	\$1,534
Commissions & Committees	99	0.411 %	\$388		\$388	\$74	\$462
Development Review	21	0.087 %	\$82		\$82	\$16	\$98
Long Range Planning	87	0.361 %	\$341		\$341	\$65	\$406
Building and Safety	169	0.702 %	\$662		\$662	\$126	\$788
Public Works Administration	267	1.109 %	\$1,046		\$1,046	\$199	\$1,245
Landscape & Park Maintenance	770	3.197 %	\$3,016		\$3,016	\$575	\$3,591
Swim Center Maintenance	322	1.337 %	\$1,261		\$1,261	\$241	\$1,502
Tree Maintenance	181	0.752 %	\$709		\$709	\$135	\$844
Building Maintenance	1,420	5.896 %	\$5,561		\$5,561	\$1,061	\$6,622
Streets & Sidewalk Maintenance	629	2.612 %	\$2,463		\$2,463	\$470	\$2,933
Flood Control	179	0.743 %	\$701		\$701	\$134	\$835
Traffic Signals & Lights	151	0.627 %	\$591		\$591	\$113	\$704
Vehicle & Equipment Maintenace	1,813	7.528 %	\$7,100		\$7,100	\$1,354	\$8,454
Engineering Development Review	22	0.091 %	\$86		\$86	\$16	\$102

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	191	0.793 %	\$748		\$748	\$143	\$891
Transportation/Plan Engineering	109	0.453 %	\$427		\$427	\$81	\$508
Recreation Administration	335	1.391 %	\$1,312		\$1,312	\$250	\$1,562
Facilities - Parks and Recreation	79	0.328 %	\$309		\$309	\$59	\$368
Recreational Sports	202	0.839 %	\$791		\$791	\$151	\$942
Youth Services	723	3.002 %	\$2,831		\$2,831	\$540	\$3,371
Community Services	508	2.109 %	\$1,989		\$1,989	\$379	\$2,368
Ranger Program	170	0.706 %	\$666		\$666	\$127	\$793
Aquatics & Sinsheimer Park	96	0.399 %	\$376		\$376	\$72	\$448
Human Relations	39	0.162 %	\$153		\$153	\$29	\$182
Golf Course Oper & Maint	535	2.221 %	\$2,095		\$2,095	\$400	\$2,495
Police Administration	925	3.841 %	\$3,623		\$3,623	\$691	\$4,314
Patrol	376	1.561 %	\$1,473		\$1,473	\$281	\$1,754
Investigations	137	0.569 %	\$537		\$537	\$102	\$639
Police Support Services	91	0.378 %	\$356		\$356	\$68	\$424
Neighborhood Services	62	0.257 %	\$243		\$243	\$46	\$289
Traffic Safety	113	0.469 %	\$443		\$443	\$84	\$527
Fire Administration	310	1.287 %	\$1,214		\$1,214	\$232	\$1,446
Emergency Response	636	2.641 %	\$2,491		\$2,491	\$475	\$2,966
Hazard Prevention	89	0.370 %	\$349		\$349	\$66	\$415
Training Services	165	0.685 %	\$646		\$646	\$123	\$769
Technical Services	149	0.619 %	\$584		\$584	\$111	\$695
Disaster Preparedness	69	0.286 %	\$270		\$270	\$52	\$322
All Other	1,460	6.062 %	\$5,718		\$5,718	\$1,090	\$6,808
Traffic - OTS Grant	13	0.054 %	\$51		\$51	\$10	\$61
Development Services	40	0.166 %	\$157		\$157	\$30	\$187
FD250 Law Enforcement Grant Fund	21	0.087 %	\$82		\$82	\$16	\$98
Fire Administration Grant	6	0.025 %	\$23		\$23	\$4	\$27
Hazard Prevention Grant	22	0.091 %	\$87		\$87	\$19	\$106
Total	<u>24,084</u>	<u>100.000 %</u>	<u>\$94,320</u>		<u>\$94,320</u>	<u>\$17,173</u>	<u>\$111,493</u>

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

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

Finance
Detail allocation of
Payroll

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	1.420 %	\$1,601		\$1,601	\$305	\$1,906
Fire Administration	400	1.033 %	\$1,165		\$1,165	\$222	\$1,387
Flood Control	355	0.916 %	\$1,034		\$1,034	\$197	\$1,231
Recreation Administration	500	1.291 %	\$1,456		\$1,456	\$277	\$1,733
Building Maintenance	500	1.291 %	\$1,456		\$1,456	\$277	\$1,733
Long Range Planning	400	1.033 %	\$1,165		\$1,165	\$222	\$1,387
Building and Safety	1,225	3.163 %	\$3,566		\$3,566	\$680	\$4,246
Development Review	400	1.033 %	\$1,165		\$1,165	\$222	\$1,387
Economic Development	100	0.258 %	\$291		\$291	\$55	\$346
Natural Resources Protection	200	0.516 %	\$582		\$582		\$582
City Administration	300	0.774 %	\$873		\$873		\$873
Public Works Administration	700	1.807 %	\$2,038		\$2,038	\$388	\$2,426
Recreational Sports	100	0.258 %	\$291		\$291	\$55	\$346
Transportation/Plan Engineering	670	1.730 %	\$1,951		\$1,951	\$372	\$2,323
CIP Project Engineering	1,470	3.795 %	\$4,280		\$4,280	\$816	\$5,096
City Attorney	300	0.774 %	\$873		\$873		\$873
Administration & Records	470	1.213 %	\$1,368		\$1,368		\$1,368
Human Resources	370	0.955 %	\$1,077		\$1,077	\$205	\$1,282
Risk Management	130	0.336 %	\$378		\$378	\$72	\$450
Network Services	650	1.678 %	\$1,892		\$1,892	\$361	\$2,253
Facilities - Parks and Recreation	100	0.258 %	\$291		\$291	\$55	\$346
Vehicle & Equipment Maintenance	450	1.162 %	\$1,310		\$1,310	\$250	\$1,560
Geographic Information Services	300	0.774 %	\$873		\$873	\$166	\$1,039
Community Promotion	100	0.258 %	\$291		\$291	\$55	\$346
Community Development Admin	675	1.743 %	\$1,965		\$1,965	\$375	\$2,340
Landscape & Park Maintenance	1,530	3.950 %	\$4,454		\$4,454	\$849	\$5,303
Swim Center Maintenance	150	0.387 %	\$437		\$437	\$83	\$520
Tree Maintenance	440	1.136 %	\$1,281		\$1,281	\$244	\$1,525
Streets & Sidewalk Maintenance	1,075	2.775 %	\$3,130		\$3,130	\$597	\$3,727
Traffic Signals & Lights	200	0.516 %	\$582		\$582	\$111	\$693
Engineering Development Review	425	1.097 %	\$1,237		\$1,237	\$236	\$1,473
Youth Services	200	0.516 %	\$582		\$582	\$111	\$693
Community Services	100	0.258 %	\$291		\$291	\$55	\$346
Ranger Program	200	0.516 %	\$582		\$582	\$111	\$693
Aquatics & Sinsheimer Park	100	0.258 %	\$291		\$291	\$55	\$346
Patrol	4,100	10.585 %	\$11,936		\$11,936	\$2,275	\$14,211
Investigations	1,400	3.614 %	\$4,076		\$4,076	\$777	\$4,853
Police Support Services	1,900	4.905 %	\$5,531		\$5,531	\$1,054	\$6,585
Neighborhood Services	420	1.084 %	\$1,223		\$1,223	\$233	\$1,456
Traffic Safety	500	1.291 %	\$1,456		\$1,456	\$277	\$1,733
Emergency Response	4,400	11.359 %	\$12,810		\$12,810	\$2,442	\$15,252

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	575	1.484 %	\$1,674		\$1,674	\$319	\$1,993
FD500 Water Fund	2,875	7.422 %	\$8,370		\$8,370	\$1,596	\$9,966
FD510 Parking Fund	2,100	5.421 %	\$6,114		\$6,114	\$1,165	\$7,279
FD520 Sewer Fund	3,035	7.835 %	\$8,836		\$8,836	\$1,684	\$10,520
FD530 Transit Fund	250	0.645 %	\$728		\$728	\$139	\$867
FD640 Reservoir Operations	360	0.929 %	\$1,048		\$1,048	\$200	\$1,248
FD240 CDBG Fund	100	0.258 %	\$291		\$291	\$55	\$346
FD290 Tourism Bid Fund	85	0.219 %	\$247		\$247	\$47	\$294
City Council	500	1.291 %	\$1,456		\$1,456		\$1,456
Golf Course Oper & Maint	300	0.780 %	\$873		\$873	\$173	\$1,046
Total	<u>38,735</u>	<u>100.000 %</u>	<u>\$112,768</u>		<u>\$112,768</u>	<u>\$20,515</u>	<u>\$133,283</u>

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

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

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	684,299	0.973 %	\$4,539		\$4,539		\$4,539
City Council	116,941	0.166 %	\$776		\$776		\$776
Cultural Activities	290,576	0.413 %	\$1,928		\$1,928	\$361	\$2,289
Economic Development	220,167	0.313 %	\$1,460		\$1,460	\$273	\$1,733
Natural Resources Protection	322,600	0.459 %	\$2,140		\$2,140		\$2,140
Community Promotion	404,511	0.575 %	\$2,683		\$2,683	\$502	\$3,185
City Attorney	605,851	0.861 %	\$4,019		\$4,019		\$4,019
Administration & Records	390,902	0.556 %	\$2,593		\$2,593		\$2,593
Network Services	2,441,369	3.471 %	\$16,195		\$16,195	\$3,030	\$19,225
Support Services	184,154	0.262 %	\$1,222		\$1,222	\$229	\$1,451
Human Resources	560,928	0.798 %	\$3,721		\$3,721	\$696	\$4,417
Risk Management	2,979,121	4.236 %	\$19,762		\$19,762	\$3,698	\$23,460
Wellness Program	16,333	0.023 %	\$108		\$108	\$20	\$128
Community Development Admin	673,580	0.958 %	\$4,468		\$4,468	\$836	\$5,304
Commissions & Committees	30,443	0.043 %	\$202		\$202	\$38	\$240
Development Review	542,689	0.772 %	\$3,600		\$3,600	\$674	\$4,274
Long Range Planning	1,047,905	1.490 %	\$6,951		\$6,951	\$1,301	\$8,252
Building and Safety	1,167,055	1.659 %	\$7,742		\$7,742	\$1,449	\$9,191
Public Works Administration	872,263	1.240 %	\$5,786		\$5,786	\$1,083	\$6,869
Landscape & Park Maintenance	2,325,457	3.307 %	\$15,426		\$15,426	\$2,886	\$18,312
Swim Center Maintenance	449,327	0.639 %	\$2,981		\$2,981	\$558	\$3,539
Tree Maintenance	443,189	0.630 %	\$2,940		\$2,940	\$550	\$3,490
Building Maintenance	1,068,592	1.519 %	\$7,089		\$7,089	\$1,326	\$8,415
Streets & Sidewalk Maintenance	1,189,053	1.691 %	\$7,888		\$7,888	\$1,476	\$9,364
Flood Control	687,832	0.978 %	\$4,563		\$4,563	\$854	\$5,417
Traffic Signals & Lights	339,080	0.482 %	\$2,249		\$2,249	\$421	\$2,670
Vehicle & Equipment Maintenace	1,278,908	1.818 %	\$8,484		\$8,484	\$1,587	\$10,071
Engineering Development Review	463,670	0.659 %	\$3,076		\$3,076	\$575	\$3,651
CIP Project Engineering	1,634,261	2.324 %	\$10,841		\$10,841	\$2,028	\$12,869
Transportation/Plan Engineering	666,276	0.947 %	\$4,420		\$4,420	\$827	\$5,247
Human Relations	271,836	0.387 %	\$1,803		\$1,803	\$337	\$2,140
Recreation Administration	676,882	0.962 %	\$4,490		\$4,490	\$840	\$5,330
Facilities - Parks and Recreation	205,165	0.292 %	\$1,361		\$1,361	\$255	\$1,616
Recreational Sports	318,808	0.453 %	\$2,115		\$2,115	\$396	\$2,511
Youth Services	882,978	1.255 %	\$5,857		\$5,857	\$1,096	\$6,953
Community Services	218,085	0.310 %	\$1,447		\$1,447	\$271	\$1,718
Ranger Program	275,109	0.391 %	\$1,825		\$1,825	\$341	\$2,166
Aquatics & Sinsheimer Park	282,190	0.401 %	\$1,872		\$1,872	\$350	\$2,222
Police Administration	1,358,810	1.932 %	\$9,014		\$9,014	\$1,687	\$10,701
Patrol	7,221,221	10.268 %	\$47,902		\$47,902	\$8,963	\$56,865
Investigations	2,408,761	3.425 %	\$15,979		\$15,979	\$2,990	\$18,969

Finance
Detail allocation of
General Finance

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Support Services	2,231,553	3.173 %	\$14,803		\$14,803	\$2,770	\$17,573
Neighborhood Services	222,690	0.317 %	\$1,477		\$1,477	\$276	\$1,753
Traffic Safety	730,380	1.039 %	\$4,845		\$4,845	\$907	\$5,752
Fire Administration	793,137	1.128 %	\$5,261		\$5,261	\$984	\$6,245
Emergency Response	7,957,181	11.314 %	\$52,784		\$52,784	\$9,876	\$62,660
Hazard Prevention	632,472	0.899 %	\$4,196		\$4,196	\$785	\$4,981
Training Services	101,176	0.144 %	\$671		\$671	\$126	\$797
Technical Services	30,600	0.044 %	\$203		\$203	\$38	\$241
Disaster Preparedness	22,466	0.032 %	\$149		\$149	\$28	\$177
FD210 Downtown Bid Fund	218,417	0.311 %	\$1,449		\$1,449	\$271	\$1,720
FD240 CDBG Fund	247,831	0.352 %	\$1,644		\$1,644	\$308	\$1,952
FD500 Water Fund	5,125,654	7.288 %	\$34,001		\$34,001	\$6,362	\$40,363
FD510 Parking Fund	1,869,872	2.659 %	\$12,404		\$12,404	\$2,321	\$14,725
FD520 Sewer Fund	5,459,467	7.763 %	\$36,216		\$36,216	\$6,776	\$42,992
Golf Course Oper & Maint	516,018	0.734 %	\$3,423		\$3,423	\$640	\$4,063
FD640 Reservoir Operations	865,129	1.230 %	\$5,739		\$5,739	\$1,074	\$6,813
Geographic Information Services	434,345	0.618 %	\$2,881		\$2,881	\$539	\$3,420
Traffic - OTS Grant	42,074	0.060 %	\$279		\$279	\$52	\$331
FD290 Tourism Bid Fund	1,175,402	1.671 %	\$7,797		\$7,797	\$1,459	\$9,256
FD530 Transit Fund	2,827,081	4.020 %	\$18,754		\$18,754	\$3,509	\$22,263
Development Services	241,426	0.343 %	\$1,602		\$1,602	\$300	\$1,902
Fire Administration Grant	40,603	0.058 %	\$269		\$269	\$50	\$319
Hazard Prevention Grant	70,373	0.100 %	\$467		\$467	\$87	\$554
FD250 Law Enforcement Grant Fund	256,511	0.365 %	\$1,700		\$1,700	\$316	\$2,016
Total	70,329,035	100.000 %	\$466,531		\$466,531	\$84,658	\$551,189

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

Source: 13-14 exp for CAP worksheet

City of San Luis Obispo, CA Central Service Cost Allocation

Finance
Detail allocation of
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 %	\$166,419		\$166,419	\$29,964	\$196,383
FD520 Sewer Fund	50	50.000 %	\$166,419		\$166,419	\$29,963	\$196,382
Total	<u>100</u>	<u>100.000 %</u>	<u>\$332,838</u>		<u>\$332,838</u>	<u>\$59,927</u>	<u>\$392,765</u>

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

Source: Accounting Department

Finance
Detail allocation of
Utility Billing Costs

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD500 Water Fund	50	50.000 %	\$71,755		\$71,755		\$71,755
FD520 Sewer Fund	50	50.000 %	\$71,755		\$71,755		\$71,755
Total	<u>100</u>	<u>100.000 %</u>	<u>\$143,510</u>		<u>\$143,510</u>		<u>\$143,510</u>

(A) Alloc basis:

Source:

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 %	\$7,549		\$7,549	\$1,106	\$8,655
FD530 Transit Fund	106	1.060 %	\$1,101		\$1,101	\$161	\$1,262
FD500 Water Fund	1,406	14.060 %	\$14,599		\$14,599	\$2,140	\$16,739
FD520 Sewer Fund	1,406	14.060 %	\$14,599		\$14,599	\$2,140	\$16,739
All Other	6,355	63.550 %	\$65,984		\$65,984	\$9,672	\$75,656
Total	10,000	100.000 %	\$103,832		\$103,832	\$15,219	\$119,051

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

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

**Finance
Detail allocation of
Budget**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	684,299	0.973 %	\$1,864		\$1,864		\$1,864
City Council	116,941	0.166 %	\$319		\$319		\$319
Cultural Activities	290,576	0.413 %	\$791		\$791	\$150	\$941
Economic Development	220,167	0.313 %	\$600		\$600	\$114	\$714
Natural Resources Protection	322,600	0.459 %	\$879		\$879		\$879
Community Promotion	404,511	0.575 %	\$1,102		\$1,102	\$209	\$1,311
City Attorney	605,851	0.861 %	\$1,650		\$1,650		\$1,650
Administration & Records	390,902	0.556 %	\$1,065		\$1,065		\$1,065
Network Services	2,441,369	3.471 %	\$6,650		\$6,650	\$1,263	\$7,913
Support Services	184,154	0.262 %	\$502		\$502	\$95	\$597
Human Resources	560,928	0.798 %	\$1,528		\$1,528	\$290	\$1,818
Risk Management	2,979,121	4.236 %	\$8,114		\$8,114	\$1,542	\$9,656
Wellness Program	16,333	0.023 %	\$44		\$44	\$8	\$52
Community Development Admin	673,580	0.958 %	\$1,835		\$1,835	\$349	\$2,184
Commissions & Committees	30,443	0.043 %	\$83		\$83	\$16	\$99
Development Review	542,689	0.772 %	\$1,478		\$1,478	\$281	\$1,759
Long Range Planning	1,047,905	1.490 %	\$2,854		\$2,854	\$542	\$3,396
Building and Safety	1,167,055	1.659 %	\$3,179		\$3,179	\$604	\$3,783
Public Works Administration	872,263	1.240 %	\$2,376		\$2,376	\$451	\$2,827
Landscape & Park Maintenance	2,325,457	3.307 %	\$6,334		\$6,334	\$1,203	\$7,537
Swim Center Maintenance	449,327	0.639 %	\$1,224		\$1,224	\$233	\$1,457
Tree Maintenance	443,189	0.630 %	\$1,207		\$1,207	\$229	\$1,436
Building Maintenance	1,068,592	1.519 %	\$2,911		\$2,911	\$553	\$3,464
Streets & Sidewalk Maintenance	1,189,053	1.691 %	\$3,239		\$3,239	\$615	\$3,854
Flood Control	687,832	0.978 %	\$1,873		\$1,873	\$356	\$2,229
Traffic Signals & Lights	339,080	0.482 %	\$924		\$924	\$175	\$1,099
Vehicle & Equipment Maintenace	1,278,908	1.818 %	\$3,483		\$3,483	\$662	\$4,145
Engineering Development Review	463,670	0.659 %	\$1,263		\$1,263	\$240	\$1,503
CIP Project Engineering	1,634,261	2.324 %	\$4,451		\$4,451	\$846	\$5,297
Transportation/Plan Engineering	666,276	0.947 %	\$1,815		\$1,815	\$345	\$2,160
Human Relations	271,836	0.387 %	\$740		\$740	\$141	\$881
Recreation Administration	676,882	0.962 %	\$1,844		\$1,844	\$350	\$2,194
Facilities - Parks and Recreation	205,165	0.292 %	\$559		\$559	\$106	\$665
Recreational Sports	318,808	0.453 %	\$868		\$868	\$165	\$1,033
Youth Services	882,978	1.255 %	\$2,405		\$2,405	\$457	\$2,862
Community Services	218,085	0.310 %	\$594		\$594	\$113	\$707
Ranger Program	275,109	0.391 %	\$749		\$749	\$142	\$891
Aquatics & Sinsheimer Park	282,190	0.401 %	\$769		\$769	\$146	\$915
Police Administration	1,358,810	1.932 %	\$3,701		\$3,701	\$703	\$4,404
Patrol	7,221,221	10.268 %	\$19,668		\$19,668	\$3,737	\$23,405
Investigations	2,408,761	3.425 %	\$6,561		\$6,561	\$1,247	\$7,808

Finance
Detail allocation of
Budget

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Support Services	2,231,553	3.173 %	\$6,078		\$6,078	\$1,155	\$7,233
Neighborhood Services	222,690	0.317 %	\$607		\$607	\$115	\$722
Traffic Safety	730,380	1.039 %	\$1,989		\$1,989	\$378	\$2,367
Fire Administration	793,137	1.128 %	\$2,160		\$2,160	\$410	\$2,570
Emergency Response	7,957,181	11.314 %	\$21,673		\$21,673	\$4,118	\$25,791
Hazard Prevention	632,472	0.899 %	\$1,723		\$1,723	\$327	\$2,050
Training Services	101,176	0.144 %	\$276		\$276	\$52	\$328
Technical Services	30,600	0.044 %	\$83		\$83	\$16	\$99
Disaster Preparedness	22,466	0.032 %	\$61		\$61	\$12	\$73
FD210 Downtown Bid Fund	218,417	0.311 %	\$595		\$595	\$113	\$708
FD240 CDBG Fund	247,831	0.352 %	\$675		\$675	\$128	\$803
FD500 Water Fund	5,125,654	7.288 %	\$13,961		\$13,961	\$2,653	\$16,614
FD510 Parking Fund	1,869,872	2.659 %	\$5,093		\$5,093	\$968	\$6,061
FD520 Sewer Fund	5,459,467	7.763 %	\$14,870		\$14,870	\$2,825	\$17,695
Golf Course Oper & Maint	516,018	0.734 %	\$1,405		\$1,405	\$267	\$1,672
FD640 Reservoir Operations	865,129	1.230 %	\$2,356		\$2,356	\$448	\$2,804
Geographic Information Services	434,345	0.618 %	\$1,183		\$1,183	\$225	\$1,408
Traffic - OTS Grant	42,074	0.060 %	\$115		\$115	\$22	\$137
FD290 Tourism Bid Fund	1,175,402	1.671 %	\$3,201		\$3,201	\$608	\$3,809
FD530 Transit Fund	2,827,081	4.020 %	\$7,700		\$7,700	\$1,463	\$9,163
Development Services	241,426	0.343 %	\$658		\$658	\$125	\$783
Fire Administration Grant	40,603	0.058 %	\$111		\$111	\$21	\$132
Hazard Prevention Grant	70,373	0.100 %	\$192		\$192	\$36	\$228
FD250 Law Enforcement Grant Fund	256,511	0.365 %	\$694		\$694	\$135	\$829
Total	70,329,035	100.000 %	\$191,554		\$191,554	\$35,298	\$226,852

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

Source: 13-14 exp for CAP worksheet

City of San Luis Obispo, CA Central Service Cost Allocation

Finance
Detail allocation of
IT Supervision

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Network Services	100	100.000 %	\$29,758		\$29,758	\$5,502	\$35,260
Total	100	100.000 %	\$29,758		\$29,758	\$5,502	\$35,260

(A) Alloc basis: Direct Allocation to Network Services

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

Finance
Detail allocation of
GIS Supervision

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Geographic Information Services	100	100.000 %	\$5,424		\$5,424	\$1,004	\$6,428
Total	100	100.000 %	\$5,424		\$5,424	\$1,004	\$6,428

(A) Alloc basis: Direct Allocation to GIS

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

**Finance
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>General Finance</u>	<u>Utility Billing</u>	<u>Utility Billing Costs</u>	<u>Cashier</u>	<u>Budget</u>	<u>IT Supervision</u>
City Administration	\$7,867	\$591	\$873	\$4,539				\$1,864	
City Council	\$3,683	\$1,132	\$1,456	\$776				\$319	
Natural Resources Protection	\$4,247	\$646	\$582	\$2,140				\$879	
City Attorney	\$7,118	\$576	\$873	\$4,019				\$1,650	
Administration & Records	\$6,358	\$1,332	\$1,368	\$2,593				\$1,065	
Network Services	\$69,748	\$5,097	\$2,253	\$19,225				\$7,913	\$35,260
Geographic Information Services	\$12,962	\$667	\$1,039	\$3,420				\$1,408	
Support Services	\$3,083	\$1,035		\$1,451				\$597	
Human Resources	\$9,055	\$1,538	\$1,282	\$4,417				\$1,818	
Risk Management	\$33,943	\$377	\$450	\$23,460				\$9,656	
Wellness Program	\$236	\$56		\$128				\$52	
Public Works Administration	\$13,367	\$1,245	\$2,426	\$6,869				\$2,827	
Building Maintenance	\$20,234	\$6,622	\$1,733	\$8,415				\$3,464	
Vehicle & Equipment Maintenance	\$24,230	\$8,454	\$1,560	\$10,071				\$4,145	
CIP Project Engineering	\$24,153	\$891	\$5,096	\$12,869				\$5,297	
Transportation/Plan Engineering	\$10,238	\$508	\$2,323	\$5,247				\$2,160	
Engineering Development Review	\$6,729	\$102	\$1,473	\$3,651				\$1,503	
Hazard Prevention	\$9,439	\$415	\$1,993	\$4,981				\$2,050	
Cultural Activities	\$3,235	\$5		\$2,289				\$941	
Economic Development	\$3,212	\$419	\$346	\$1,733				\$714	
Community Promotion	\$5,346	\$504	\$346	\$3,185				\$1,311	
Human Relations	\$3,203	\$182		\$2,140				\$881	
Community Development Admin	\$11,362	\$1,534	\$2,340	\$5,304				\$2,184	
Commissions & Committees	\$801	\$462		\$240				\$99	
Development Review	\$7,518	\$98	\$1,387	\$4,274				\$1,759	
Traffic Signals & Lights	\$5,166	\$704	\$693	\$2,670				\$1,099	
Long Range Planning	\$13,441	\$406	\$1,387	\$8,252				\$3,396	
Building and Safety	\$18,008	\$788	\$4,246	\$9,191				\$3,783	
Landscape & Park Maintenance	\$34,743	\$3,591	\$5,303	\$18,312				\$7,537	
Swim Center Maintenance	\$7,018	\$1,502	\$520	\$3,539				\$1,457	
Tree Maintenance	\$7,295	\$844	\$1,525	\$3,490				\$1,436	
Streets & Sidewalk Maintenance	\$19,878	\$2,933	\$3,727	\$9,364				\$3,854	
Flood Control	\$9,712	\$835	\$1,231	\$5,417				\$2,229	
Development Services	\$2,872	\$187		\$1,902				\$783	
Recreation Administration	\$10,819	\$1,562	\$1,733	\$5,330				\$2,194	
Facilities - Parks and Recreation	\$2,995	\$368	\$346	\$1,616				\$665	
Recreational Sports	\$4,832	\$942	\$346	\$2,511				\$1,033	
Youth Services	\$13,879	\$3,371	\$693	\$6,953				\$2,862	
Community Services	\$5,139	\$2,368	\$346	\$1,718				\$707	
Ranger Program	\$4,543	\$793	\$693	\$2,166				\$891	
Aquatics & Sinsheimer Park	\$3,931	\$448	\$346	\$2,222				\$915	

Finance
Departmental Cost
Allocation Summary

GIS Supervision

City Administration	
City Council	
Natural Resources Protection	
City Attorney	
Administration & Records	
Network Services	
Geographic Information Services	\$6,428
Support Services	
Human Resources	
Risk Management	
Wellness Program	
Public Works Administration	
Building Maintenance	
Vehicle & Equipment Maintenance	
CIP Project Engineering	
Transportation/Plan Engineering	
Engineering Development Review	
Hazard Prevention	
Cultural Activities	
Economic Development	
Community Promotion	
Human Relations	
Community Development Admin	
Commissions & Committees	
Development Review	
Traffic Signals & Lights	
Long Range Planning	
Building and Safety	
Landscape & Park Maintenance	
Swim Center Maintenance	
Tree Maintenance	
Streets & Sidewalk Maintenance	
Flood Control	
Development Services	
Recreation Administration	
Facilities - Parks and Recreation	
Recreational Sports	
Youth Services	
Community Services	
Ranger Program	
Aquatics & Sinsheimer Park	

**Finance
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>General Finance</u>	<u>Utility Billing</u>	<u>Utility Billing Costs</u>	<u>Cashier</u>	<u>Budget</u>	<u>IT Supervision</u>
Golf Course Oper & Maint	\$9,276	\$2,495	\$1,046	\$4,063				\$1,672	
Police Administration	\$21,325	\$4,314	\$1,906	\$10,701				\$4,404	
Patrol	\$96,235	\$1,754	\$14,211	\$56,865				\$23,405	
Investigations	\$32,269	\$639	\$4,853	\$18,969				\$7,808	
Police Support Services	\$31,815	\$424	\$6,585	\$17,573				\$7,233	
Neighborhood Services	\$4,220	\$289	\$1,456	\$1,753				\$722	
Traffic Safety	\$10,379	\$527	\$1,733	\$5,752				\$2,367	
Traffic - OTS Grant	\$529	\$61		\$331				\$137	
Fire Administration	\$11,648	\$1,446	\$1,387	\$6,245				\$2,570	
Fire Administration Grant	\$478	\$27		\$319				\$132	
Emergency Response	\$106,669	\$2,966	\$15,252	\$62,660				\$25,791	
Hazard Prevention Grant	\$888	\$106		\$554				\$228	
Training Services	\$1,894	\$769		\$797				\$328	
Technical Services	\$1,035	\$695		\$241				\$99	
Disaster Preparedness	\$572	\$322		\$177				\$73	
FD210 Downtown Bid Fund	\$2,549	\$121		\$1,720				\$708	
FD240 CDBG Fund	\$3,157	\$56	\$346	\$1,952				\$803	
FD250 Law Enforcement Grant Fund	\$2,943	\$98		\$2,016				\$829	
FD290 Tourism Bid Fund	\$14,520	\$1,161	\$294	\$9,256				\$3,809	
FD500 Water Fund	\$362,079	\$10,259	\$9,966	\$40,363	\$196,383	\$71,755	\$16,739	\$16,614	
FD510 Parking Fund	\$41,122	\$4,402	\$7,279	\$14,725			\$8,655	\$6,061	
FD520 Sewer Fund	\$367,970	\$11,887	\$10,520	\$42,992	\$196,382	\$71,755	\$16,739	\$17,695	
FD530 Transit Fund	\$35,480	\$1,925	\$867	\$22,263			\$1,262	\$9,163	
FD625 Jack House Fund	\$98	\$98							
FD640 Reservoir Operations	\$11,858	\$993	\$1,248	\$6,813				\$2,804	
FD650 Narcotics Task Force Fund	\$531	\$531							
FD653 Hazardous Mat Task Force Fund	\$102	\$102							
FD655 Bomb Task Force Fund	\$88	\$88							
All Other	\$82,464	\$6,808					\$75,656		
Total	\$1,719,831	\$111,493	\$133,283	\$551,189	\$392,765	\$143,510	\$119,051	\$226,852	\$35,260

Finance
Departmental Cost
Allocation Summary

GIS Supervision

Golf Course Oper & Maint	
Police Administration	
Patrol	
Investigations	
Police Support Services	
Neighborhood Services	
Traffic Safety	
Traffic - OTS Grant	
Fire Administration	
Fire Administration Grant	
Emergency Response	
Hazard Prevention Grant	
Training Services	
Technical Services	
Disaster Preparedness	
FD210 Downtown Bid Fund	
FD240 CDBG Fund	
FD250 Law Enforcement Grant Fund	
FD290 Tourism Bid Fund	
FD500 Water Fund	
FD510 Parking Fund	
FD520 Sewer Fund	
FD530 Transit Fund	
FD625 Jack House Fund	
FD640 Reservoir Operations	
FD650 Narcotics Task Force Fund	
FD653 Hazardous Mat Task Force Fund	
FD655 Bomb Task Force Fund	
All Other	
Total	<u>\$6,428</u>

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

Prepared by:

SCHEDULE 8.01

NETWORK SERVICES

NATURE AND EXTENT OF SERVICE

CONTINUED

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

**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>
	\$2,441,369			\$2,441,369
Allocated additions:				
10000000 - Building Use Charge	\$16,392		\$16,392	
10010100 - City Administration	\$23,663	\$4,050	\$27,713	
10010200 - City Council	\$4,576	\$4,364	\$8,940	
10015100 - City Attorney	\$19,246	\$2,963	\$22,209	
10020100 - Administration & Records	\$2,064	\$699	\$2,763	
10025100 - Finance	\$58,776	\$10,972	\$69,748	
10025450 - Geographic Information Services		\$5,653	\$5,653	
10026100 - Support Services		\$4,486	\$4,486	
10030100 - Human Resources		\$10,027	\$10,027	
10030200 - Risk Management		\$50,233	\$50,233	
10030300 - Wellness Program		\$299	\$299	
10050230 - Building Maintenance		\$27,159	\$27,159	
10050340 - Vehicle & Equipment Maintenance		\$5,829	\$5,829	
Total allocated additions:	<u>\$124,717</u>	<u>\$126,734</u>	<u>\$251,451</u>	<u>\$251,451</u>
Total to be allocated	<u>\$2,566,086</u>	<u>\$126,734</u>	:	<u>\$2,692,820</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>MDC Support</u>	<u>Tablet Support</u>	<u>Server Support</u>	<u>Network Support</u>	<u>Radios</u>	<u>Telemetry</u>
Wages & Benefits									
SALARIES & WAGES	\$612,208	\$63,853	\$121,095	\$48,303	\$60,486	\$149,011	\$65,690	\$34,161	\$49,099
FRINGE BENEFITS	\$201,830	\$21,051	\$39,922	\$15,924	\$19,941	\$49,125	\$21,656	\$11,262	\$16,187
Other Expense and Cost									
CONTRACT SERVICES	\$378,515		\$197,415			\$46,400	\$27,000	\$44,900	\$62,800
DATA PROCESSING SERVICES	\$396,920		\$70,720			\$92,400	\$67,100	\$11,100	
COMPUTER SUPPLIES	\$323,472		\$295,872			\$7,400	\$17,000	\$3,200	
PUBLICATIONS & SUBSCRIPT	\$4,334		\$4,334						
EDUCATION & TRAINING	\$23,878		\$9,478			\$14,400			
CITYWIDE TRAINING	\$19,234		\$12,734						
PROFESSION ORGANIZATION	\$585		\$585						
TRIPS AND MEETINGS	\$1,225		\$1,225						
ELECTRIC UTILITIES SERVICE	\$3,646		\$3,646						
TELEPHONE SERVICES	\$164,920						\$2,500		
CELLULAR SERVICES	\$105,622			\$11,000	\$14,000				
PAGER SERVICES	\$8,546								
BUILDING & PROPERTY	\$59,052								
OPERATING MAT & SUPP	\$24,200							\$18,050	\$6,150
MACHINERY & EQUIPMENT	\$113,182					\$43,900	\$69,282		
Departmental Expenditures	\$2,441,369	\$84,904	\$757,026	\$75,227	\$94,427	\$402,636	\$270,228	\$122,673	\$134,236
Additions: 1st									
Other	\$124,717	\$124,717							
Functional Cost	\$2,566,086	\$209,621	\$757,026	\$75,227	\$94,427	\$402,636	\$270,228	\$122,673	\$134,236
Reallocate Admin		(\$209,621)	\$67,342	\$6,692	\$8,400	\$35,817	\$24,038	\$10,912	\$11,941
Allocable Costs	\$2,566,086		\$824,368	\$81,919	\$102,827	\$438,453	\$294,266	\$133,585	\$146,177
1st Allocation	\$2,566,086		\$824,368	\$81,919	\$102,827	\$438,453	\$294,266	\$133,585	\$146,177
Additions: 2nd									
Other	\$126,734	\$126,734							
Functional Cost	\$126,734	\$126,734							
Reallocate Admin		(\$126,734)	\$40,714	\$4,046	\$5,078	\$21,654	\$14,533	\$6,598	\$7,219
Allocable Costs	\$126,734		\$40,714	\$4,046	\$5,078	\$21,654	\$14,533	\$6,598	\$7,219
2nd Allocation	\$126,734		\$40,714	\$4,046	\$5,078	\$21,654	\$14,533	\$6,598	\$7,219
Total allocated	\$2,692,820		\$865,082	\$85,965	\$107,905	\$460,107	\$308,799	\$140,183	\$153,396

Network Services
Schedule of costs to be
allocated by function

	<u>Cell Phones</u>	<u>Pagers</u>	<u>Cellular Data Services</u>	<u>Telephones</u>	<u>Cuesta Peak</u>	<u>South Hills</u>	<u>Tassajara</u>	<u>Direct Costs</u>
Wages & Benefits								
SALARIES & WAGES	\$10,163			\$10,347				
FRINGE BENEFITS	\$3,350			\$3,412				
Other Expense and Cost								
CONTRACT SERVICES								
DATA PROCESSING SERVICES								\$155,600
COMPUTER SUPPLIES								
PUBLICATIONS & SUBSCRIPT								
EDUCATION & TRAINING								
CITYWIDE TRAINING								\$6,500
PROFESSION ORGANIZATION								
TRIPS AND MEETINGS								
ELECTRIC UTILITIES SERVICE								
TELEPHONE SERVICES			\$18,400	\$144,020				
CELLULAR SERVICES	\$48,022		\$32,600					
PAGER SERVICES		\$8,546						
BUILDING & PROPERTY					\$2,400	\$26,647	\$30,005	
OPERATING MAT & SUPP								
MACHINERY & EQUIPMENT								
Departmental Expenditures	\$61,535	\$8,546	\$51,000	\$157,779	\$2,400	\$26,647	\$30,005	\$162,100
Additions: 1st								
Other								
Functional Cost	\$61,535	\$8,546	\$51,000	\$157,779	\$2,400	\$26,647	\$30,005	\$162,100
Reallocate Admin	\$5,474	\$760	\$4,537	\$14,035	\$213	\$2,370	\$2,669	\$14,421
Allocable Costs	\$67,009	\$9,306	\$55,537	\$171,814	\$2,613	\$29,017	\$32,674	\$176,521
1st Allocation	\$67,009	\$9,306	\$55,537	\$171,814	\$2,613	\$29,017	\$32,674	\$176,521
Additions: 2nd								
Other								
Functional Cost								
Reallocate Admin	\$3,309	\$460	\$2,743	\$8,486	\$129	\$1,433	\$1,614	\$8,718
Allocable Costs	\$3,309	\$460	\$2,743	\$8,486	\$129	\$1,433	\$1,614	\$8,718
2nd Allocation	\$3,309	\$460	\$2,743	\$8,486	\$129	\$1,433	\$1,614	\$8,718
Total allocated	\$70,318	\$9,766	\$58,280	\$180,300	\$2,742	\$30,450	\$34,288	\$185,239

Network Services
Detail allocation of
Network Services & Desktop Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	542	1.030 %	\$8,488		\$8,488		\$8,488
Public Works Administration	1,232	2.340 %	\$19,294		\$19,294	\$1,067	\$20,361
Recreation Administration	889	1.689 %	\$13,922		\$13,922	\$770	\$14,692
Transportation/Plan Engineering	800	1.520 %	\$12,529		\$12,529	\$693	\$13,222
CIP Project Engineering	1,944	3.693 %	\$30,445		\$30,445	\$1,683	\$32,128
City Attorney	500	0.950 %	\$7,830		\$7,830		\$7,830
Administration & Records	1,169	2.221 %	\$18,307		\$18,307		\$18,307
Human Resources	625	1.187 %	\$9,788		\$9,788	\$541	\$10,329
Risk Management	275	0.522 %	\$4,307		\$4,307	\$238	\$4,545
Finance	2,436	4.628 %	\$38,150		\$38,150		\$38,150
Building Maintenance	1,017	1.932 %	\$15,927		\$15,927	\$881	\$16,808
Vehicle & Equipment Mainteneace	600	1.140 %	\$9,396		\$9,396	\$520	\$9,916
City Council	758	1.440 %	\$11,871		\$11,871		\$11,871
Police Adminstration	1,600	3.040 %	\$25,057		\$25,057	\$1,385	\$26,442
Fire Administration	550	1.045 %	\$8,613		\$8,613	\$476	\$9,089
FD500 Water Fund	3,330	6.326 %	\$52,150		\$52,150	\$2,883	\$55,033
FD520 Sewer Fund	3,379	6.419 %	\$52,918		\$52,918	\$2,926	\$55,844
FD640 Reservoir Operations	300	0.570 %	\$4,698		\$4,698	\$260	\$4,958
Flood Control	110	0.209 %	\$1,723		\$1,723	\$95	\$1,818
FD510 Parking Fund	1,500	2.850 %	\$23,491		\$23,491	\$1,299	\$24,790
FD530 Transit Fund	638	1.212 %	\$9,992		\$9,992	\$552	\$10,544
Facilities - Parks and Recreation	200	0.380 %	\$3,132		\$3,132	\$173	\$3,305
Long Range Planning	735	1.396 %	\$11,511		\$11,511	\$636	\$12,147
Building and Safety	2,530	4.806 %	\$39,622		\$39,622	\$2,191	\$41,813
Development Review	1,155	2.194 %	\$18,088		\$18,088	\$1,000	\$19,088
Economic Development	215	0.408 %	\$3,367		\$3,367	\$186	\$3,553
Natural Resources Protection	215	0.408 %	\$3,367		\$3,367		\$3,367
Community Development Admin	1,510	2.869 %	\$23,648		\$23,648	\$1,308	\$24,956
Landscape & Park Maintenance	1,000	1.900 %	\$15,661		\$15,661	\$866	\$16,527
Swim Center Maintenance	200	0.380 %	\$3,132		\$3,132	\$173	\$3,305
Tree Maintenance	500	0.950 %	\$7,830		\$7,830	\$433	\$8,263
Streets & Sidewalk Maintenance	590	1.121 %	\$9,240		\$9,240	\$511	\$9,751
Traffic Signals & Lights	200	0.380 %	\$3,132		\$3,132	\$173	\$3,305
Recreational Sports	222	0.422 %	\$3,477		\$3,477	\$192	\$3,669
Youth Services	500	0.950 %	\$7,830		\$7,830	\$433	\$8,263
Community Services	222	0.422 %	\$3,477		\$3,477	\$192	\$3,669
Ranger Program	333	0.633 %	\$5,215		\$5,215	\$288	\$5,503
Aquatics & Sinsheimer Park	300	0.570 %	\$4,698		\$4,698	\$260	\$4,958
Patrol	4,500	8.549 %	\$70,474		\$70,474	\$3,897	\$74,371
Investigations	1,500	2.850 %	\$23,491		\$23,491	\$1,299	\$24,790
Neighborhood Services	600	1.140 %	\$9,396		\$9,396	\$520	\$9,916

Network Services
Detail allocation of
Network Services & Desktop Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Traffic Safety	800	1.520 %	\$12,529		\$12,529	\$693	\$13,222
Emergency Response	4,635	8.805 %	\$72,588		\$72,588	\$4,013	\$76,601
Hazard Prevention	525	0.997 %	\$8,222		\$8,222	\$455	\$8,677
Golf Course Oper & Maint	400	0.760 %	\$6,264		\$6,264	\$346	\$6,610
Wellness Program	100	0.190 %	\$1,566		\$1,566	\$87	\$1,653
Police Support Services	3,000	5.699 %	\$46,982		\$46,982	\$2,598	\$49,580
Geographic Information Services	1,023	1.943 %	\$16,021		\$16,021	\$886	\$16,907
Engineering Development Review	735	1.395 %	\$11,512		\$11,512	\$636	\$12,148
Total	<u>52,639</u>	<u>100.000 %</u>	<u>\$824,368</u>		<u>\$824,368</u>	<u>\$40,714</u>	<u>\$865,082</u>

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

Source: IT UNITS - Revised for FY2014 plan 1_8_2015 worksheet

Network Services
Detail allocation of
MDC Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Patrol	27	58.696 %	\$48,083		\$48,083	\$2,375	\$50,458
Investigations	3	6.522 %	\$5,343		\$5,343	\$264	\$5,607
Neighborhood Services	2	4.348 %	\$3,562		\$3,562	\$176	\$3,738
Traffic Safety	3	6.522 %	\$5,343		\$5,343	\$264	\$5,607
Emergency Response	11	23.912 %	\$19,588		\$19,588	\$967	\$20,555
Total	46	100.000 %	\$81,919		\$81,919	\$4,046	\$85,965

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

Source: IT UNITS - Revised for FY2014 plan 1_8_2015 worksheet

Network Services
Detail allocation of
Tablet Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	1	1.493 %	\$1,535		\$1,535		\$1,535
City Council	5	7.463 %	\$7,674		\$7,674		\$7,674
Economic Development	1	1.493 %	\$1,535		\$1,535	\$83	\$1,618
Geographic Information Services	2	2.985 %	\$3,069		\$3,069	\$166	\$3,235
Building and Safety	8	11.940 %	\$12,278		\$12,278	\$666	\$12,944
Landscape & Park Maintenance	6	8.955 %	\$9,208		\$9,208	\$499	\$9,707
Tree Maintenance	4	5.970 %	\$6,139		\$6,139	\$333	\$6,472
Building Maintenance	2	2.985 %	\$3,069		\$3,069	\$166	\$3,235
Streets & Sidewalk Maintenance	1	1.493 %	\$1,535		\$1,535	\$83	\$1,618
Vehicle & Equipment Maintenance	2	2.985 %	\$3,069		\$3,069	\$166	\$3,235
CIP Project Engineering	6	8.955 %	\$9,208		\$9,208	\$499	\$9,707
Transportation/Plan Engineering	2	2.985 %	\$3,069		\$3,069	\$166	\$3,235
Police Support Services	1	1.493 %	\$1,535		\$1,535	\$83	\$1,618
FD500 Water Fund	7	10.448 %	\$10,743		\$10,743	\$583	\$11,326
FD520 Sewer Fund	19	28.357 %	\$29,161		\$29,161	\$1,585	\$30,746
Total	<u>67</u>	<u>100.000 %</u>	<u>\$102,827</u>		<u>\$102,827</u>	<u>\$5,078</u>	<u>\$107,905</u>

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

Source: IT UNITS - Revised for FY2014 plan 1_8_2015 worksheet

Network Services
Detail allocation of
Server Support

<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	0.262 %	\$1,147		\$1,147		\$1,147
City Council	61	0.409 %	\$1,793		\$1,793		\$1,793
Economic Development	20	0.134 %	\$588		\$588	\$32	\$620
Natural Resources Protection	20	0.134 %	\$588		\$588		\$588
City Attorney	39	0.262 %	\$1,147		\$1,147		\$1,147
Administration & Records	588	3.943 %	\$17,288		\$17,288		\$17,288
Finance	605	4.057 %	\$17,787		\$17,787		\$17,787
Geographic Information Services	1,308	8.771 %	\$38,456		\$38,456	\$2,089	\$40,545
Human Resources	49	0.329 %	\$1,441		\$1,441	\$78	\$1,519
Risk Management	29	0.194 %	\$853		\$853	\$46	\$899
Community Development Admin	298	1.998 %	\$8,761		\$8,761	\$476	\$9,237
Development Review	303	2.032 %	\$8,908		\$8,908	\$484	\$9,392
Long Range Planning	193	1.294 %	\$5,674		\$5,674	\$308	\$5,982
Building and Safety	321	2.152 %	\$9,438		\$9,438	\$513	\$9,951
Public Works Administration	123	0.825 %	\$3,616		\$3,616	\$196	\$3,812
Landscape & Park Maintenance	90	0.604 %	\$2,646		\$2,646	\$144	\$2,790
Swim Center Maintenance	11	0.074 %	\$323		\$323	\$18	\$341
Tree Maintenance	45	0.302 %	\$1,323		\$1,323	\$72	\$1,395
Building Maintenance	312	2.092 %	\$9,173		\$9,173	\$498	\$9,671
Streets & Sidewalk Maintenance	56	0.376 %	\$1,646		\$1,646	\$89	\$1,735
Flood Control	11	0.074 %	\$323		\$323	\$18	\$341
Traffic Signals & Lights	70	0.469 %	\$2,058		\$2,058	\$112	\$2,170
Vehicle & Equipment Maintenance	71	0.476 %	\$2,087		\$2,087	\$113	\$2,200
CIP Project Engineering	269	1.804 %	\$7,909		\$7,909	\$430	\$8,339
Transportation/Plan Engineering	244	1.636 %	\$7,174		\$7,174	\$390	\$7,564
Recreation Administration	93	0.624 %	\$2,734		\$2,734	\$149	\$2,883
Facilities - Parks and Recreation	93	0.624 %	\$2,734		\$2,734	\$149	\$2,883
Recreational Sports	23	0.154 %	\$676		\$676	\$37	\$713
Youth Services	257	1.723 %	\$7,556		\$7,556	\$410	\$7,966
Community Services	23	0.154 %	\$676		\$676	\$37	\$713
Ranger Program	35	0.235 %	\$1,029		\$1,029	\$56	\$1,085
Aquatics & Sinsheimer Park	47	0.315 %	\$1,382		\$1,382	\$75	\$1,457
Golf Course Oper & Maint	29	0.194 %	\$853		\$853	\$46	\$899
Police Administration	492	3.299 %	\$14,465		\$14,465	\$786	\$15,251
Patrol	1,441	9.663 %	\$42,366		\$42,366	\$2,301	\$44,667
Investigations	457	3.064 %	\$13,436		\$13,436	\$730	\$14,166
Police Support Services	1,968	13.197 %	\$57,861		\$57,861	\$3,142	\$61,003
Neighborhood Services	176	1.180 %	\$5,175		\$5,175	\$281	\$5,456
Traffic Safety	211	1.415 %	\$6,204		\$6,204	\$337	\$6,541
Fire Administration	139	0.932 %	\$4,087		\$4,087	\$222	\$4,309
Emergency Response	1,514	10.152 %	\$44,513		\$44,513	\$2,418	\$46,931

Network Services
Detail allocation of
Server Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Hazard Prevention	109	0.731 %	\$3,205		\$3,205	\$174	\$3,379
FD290 Tourism Bid Fund	10	0.067 %	\$294		\$294	\$16	\$310
FD500 Water Fund	493	3.306 %	\$14,495		\$14,495	\$787	\$15,282
FD510 Parking Fund	117	0.785 %	\$3,440		\$3,440	\$187	\$3,627
FD520 Sewer Fund	1,330	8.918 %	\$39,103		\$39,103	\$2,124	\$41,227
FD530 Transit Fund	359	2.407 %	\$10,555		\$10,555	\$573	\$11,128
FD640 Reservoir Operations	129	0.865 %	\$3,793		\$3,793	\$206	\$3,999
Engineering Development Review	193	1.293 %	\$5,674		\$5,674	\$305	\$5,979
Total	<u>14,913</u>	<u>100.000 %</u>	<u>\$438,453</u>		<u>\$438,453</u>	<u>\$21,654</u>	<u>\$460,107</u>

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

Source: IT UNITS - Revised for FY2014 plan 1_8_2015 worksheet

Network Services
Detail allocation of
Network Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	12	0.601 %	\$1,767		\$1,767		\$1,767
City Council	15	0.751 %	\$2,209		\$2,209		\$2,209
Economic Development	6	0.300 %	\$884		\$884	\$47	\$931
Natural Resources Protection	6	0.300 %	\$884		\$884		\$884
City Attorney	12	0.601 %	\$1,767		\$1,767		\$1,767
Administration & Records	52	2.603 %	\$7,659		\$7,659		\$7,659
Finance	60	3.003 %	\$8,837		\$8,837		\$8,837
Geographic Information Services	12	0.601 %	\$1,767		\$1,767	\$95	\$1,862
Human Resources	15	0.751 %	\$2,209		\$2,209	\$118	\$2,327
Risk Management	31	1.552 %	\$4,566		\$4,566	\$245	\$4,811
Community Development Admin	26	1.301 %	\$3,829		\$3,829	\$205	\$4,034
Development Review	22	1.101 %	\$3,240		\$3,240	\$174	\$3,414
Long Range Planning	14	0.701 %	\$2,062		\$2,062	\$111	\$2,173
Building and Safety	28	1.401 %	\$4,124		\$4,124	\$221	\$4,345
Public Works Administration	43	2.152 %	\$6,333		\$6,333	\$339	\$6,672
Landscape & Park Maintenance	19	0.951 %	\$2,798		\$2,798	\$150	\$2,948
Swim Center Maintenance	24	1.201 %	\$3,535		\$3,535	\$189	\$3,724
Tree Maintenance	4	0.200 %	\$589		\$589	\$32	\$621
Building Maintenance	39	1.952 %	\$5,744		\$5,744	\$308	\$6,052
Streets & Sidewalk Maintenance	9	0.450 %	\$1,326		\$1,326	\$71	\$1,397
Flood Control	1	0.050 %	\$147		\$147	\$8	\$155
Traffic Signals & Lights	4	0.200 %	\$589		\$589	\$32	\$621
Vehicle & Equipment Maintenance	5	0.250 %	\$736		\$736	\$39	\$775
Engineering Development Review	14	0.701 %	\$2,062		\$2,062	\$111	\$2,173
CIP Project Engineering	35	1.752 %	\$5,155		\$5,155	\$276	\$5,431
Transportation/Plan Engineering	14	0.701 %	\$2,062		\$2,062	\$111	\$2,173
Recreation Administration	17	0.851 %	\$2,504		\$2,504	\$134	\$2,638
Facilities - Parks and Recreation	63	3.153 %	\$9,279		\$9,279	\$497	\$9,776
Recreational Sports	16	0.801 %	\$2,356		\$2,356	\$126	\$2,482
Youth Services	47	2.352 %	\$6,922		\$6,922	\$371	\$7,293
Community Services	4	0.200 %	\$589		\$589	\$32	\$621
Ranger Program	6	0.300 %	\$884		\$884	\$47	\$931
Aquatics & Sinsheimer Park	27	1.351 %	\$3,977		\$3,977	\$213	\$4,190
Golf Course Oper & Maint	50	2.503 %	\$7,364		\$7,364	\$395	\$7,759
Police Administration	13	0.651 %	\$1,915		\$1,915	\$103	\$2,018
Patrol	169	8.458 %	\$24,890		\$24,890	\$1,334	\$26,224
Investigations	32	1.602 %	\$4,713		\$4,713	\$253	\$4,966
Police Support Services	473	23.674 %	\$69,664		\$69,664	\$3,734	\$73,398
Neighborhood Services	10	0.501 %	\$1,473		\$1,473	\$79	\$1,552
Traffic Safety	26	1.301 %	\$3,829		\$3,829	\$205	\$4,034
Fire Administration	14	0.701 %	\$2,062		\$2,062	\$111	\$2,173

**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	9.610 %	\$28,278		\$28,278	\$1,516	\$29,794
Hazard Prevention	15	0.751 %	\$2,209		\$2,209	\$118	\$2,327
FD290 Tourism Bid Fund	1	0.050 %	\$147		\$147	\$8	\$155
FD500 Water Fund	92	4.605 %	\$13,550		\$13,550	\$726	\$14,276
FD510 Parking Fund	26	1.301 %	\$3,829		\$3,829	\$205	\$4,034
FD520 Sewer Fund	141	7.057 %	\$20,767		\$20,767	\$1,113	\$21,880
FD530 Transit Fund	42	2.100 %	\$6,185		\$6,185	\$331	\$6,516
Total	1,998	100.000 %	\$294,266		\$294,266	\$14,533	\$308,799

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

Source: IT UNITS - Revised for FY2014 plan 1_8_2015 worksheet

Network Services
Detail allocation of
Radios

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	1	0.289 %	\$386		\$386		\$386
CIP Project Engineering	7	2.023 %	\$2,703		\$2,703	\$134	\$2,837
Building Maintenance	5	1.445 %	\$1,930		\$1,930	\$96	\$2,026
Vehicle & Equipment Maintenance	2	0.578 %	\$772		\$772	\$38	\$810
Police Administration	5	1.445 %	\$1,930		\$1,930	\$96	\$2,026
Fire Administration	5	1.445 %	\$1,930		\$1,930	\$96	\$2,026
FD500 Water Fund	13	3.757 %	\$5,019		\$5,019	\$249	\$5,268
FD520 Sewer Fund	23	6.647 %	\$8,880		\$8,880	\$441	\$9,321
Flood Control	1	0.289 %	\$386		\$386	\$19	\$405
FD510 Parking Fund	5	1.445 %	\$1,930		\$1,930	\$96	\$2,026
FD530 Transit Fund	28	8.092 %	\$10,810		\$10,810	\$537	\$11,347
Facilities - Parks and Recreation	2	0.578 %	\$772		\$772	\$38	\$810
Building and Safety	4	1.156 %	\$1,544		\$1,544	\$77	\$1,621
Natural Resources Protection	1	0.289 %	\$386		\$386		\$386
Landscape & Park Maintenance	15	4.335 %	\$5,791		\$5,791	\$288	\$6,079
Tree Maintenance	2	0.578 %	\$772		\$772	\$38	\$810
Streets & Sidewalk Maintenance	12	3.468 %	\$4,633		\$4,633	\$230	\$4,863
Traffic Signals & Lights	2	0.578 %	\$772		\$772	\$38	\$810
Ranger Program	3	0.867 %	\$1,158		\$1,158	\$58	\$1,216
Patrol	68	19.653 %	\$26,254		\$26,254	\$1,304	\$27,558
Investigations	24	6.936 %	\$9,266		\$9,266	\$460	\$9,726
Police Support Services	7	2.023 %	\$2,703		\$2,703	\$134	\$2,837
Neighborhood Services	6	1.734 %	\$2,317		\$2,317	\$115	\$2,432
Traffic Safety	11	3.179 %	\$4,247		\$4,247	\$211	\$4,458
Emergency Response	77	22.254 %	\$29,728		\$29,728	\$1,477	\$31,205
Hazard Prevention	10	2.890 %	\$3,861		\$3,861	\$192	\$4,053
FD640 Reservoir Operations	7	2.027 %	\$2,705		\$2,705	\$136	\$2,841
Total	346	100.000 %	\$133,585		\$133,585	\$6,598	\$140,183

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

Source: IT UNITS - Revised for FY2014 plan 1_8_2015 worksheet

Network Services
Detail allocation of
Telemetry

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD500 Water Fund	21	42.857 %	\$62,647		\$62,647	\$3,094	\$65,741
FD520 Sewer Fund	24	48.980 %	\$71,597		\$71,597	\$3,536	\$75,133
FD640 Reservoir Operations	4	8.163 %	\$11,933		\$11,933	\$589	\$12,522
Total	49	100.000 %	\$146,177		\$146,177	\$7,219	\$153,396

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

Source: IT UNITS - Revised for FY2014 plan 1_8_2015 worksheet

Network Services
Detail allocation of
Cell Phones

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Public Works Administration	2	1.170 %	\$784		\$784	\$39	\$823
CIP Project Engineering	3	1.754 %	\$1,176		\$1,176	\$59	\$1,235
Building Maintenance	5	2.924 %	\$1,959		\$1,959	\$98	\$2,057
Vehicle & Equipment Maintenance	3	1.754 %	\$1,176		\$1,176	\$59	\$1,235
City Council	2	1.170 %	\$784		\$784		\$784
Police Administration	1	0.585 %	\$392		\$392	\$20	\$412
FD500 Water Fund	19	11.111 %	\$7,445		\$7,445	\$372	\$7,817
FD520 Sewer Fund	22	12.865 %	\$8,621		\$8,621	\$431	\$9,052
Flood Control	1	0.585 %	\$392		\$392	\$20	\$412
FD510 Parking Fund	9	5.263 %	\$3,527		\$3,527	\$176	\$3,703
Facilities - Parks and Recreation	3	1.754 %	\$1,176		\$1,176	\$59	\$1,235
Building and Safety	9	5.263 %	\$3,527		\$3,527	\$176	\$3,703
Landscape & Park Maintenance	15	8.772 %	\$5,878		\$5,878	\$294	\$6,172
Swim Center Maintenance	1	0.585 %	\$392		\$392	\$20	\$412
Tree Maintenance	3	1.754 %	\$1,176		\$1,176	\$59	\$1,235
Streets & Sidewalk Maintenance	11	6.433 %	\$4,311		\$4,311	\$215	\$4,526
Traffic Signals & Lights	2	1.170 %	\$784		\$784	\$39	\$823
Engineering Development Review	2	1.170 %	\$784		\$784	\$39	\$823
Recreational Sports	1	0.585 %	\$392		\$392	\$20	\$412
Youth Services	18	10.526 %	\$7,054		\$7,054	\$352	\$7,406
Ranger Program	3	1.754 %	\$1,176		\$1,176	\$59	\$1,235
Patrol	12	7.018 %	\$4,702		\$4,702	\$235	\$4,937
Investigations	7	4.094 %	\$2,743		\$2,743	\$137	\$2,880
Emergency Response	10	5.848 %	\$3,919		\$3,919	\$196	\$4,115
Hazard Prevention	1	0.585 %	\$392		\$392	\$20	\$412
Golf Course Oper & Maint	2	1.170 %	\$784		\$784	\$39	\$823
Traffic Safety	1	0.585 %	\$392		\$392	\$20	\$412
FD640 Reservoir Operations	1	0.585 %	\$392		\$392	\$20	\$412
Aquatics & Sinsheimer Park	1	0.585 %	\$392		\$392	\$20	\$412
Police Support Services	1	0.583 %	\$387		\$387	\$16	\$403
Total	<u>171</u>	<u>100.000 %</u>	<u>\$67,009</u>		<u>\$67,009</u>	<u>\$3,309</u>	<u>\$70,318</u>

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

Source: IT UNITS - Revised for FY2014 plan 1_8_2015 worksheet

Network Services
Detail allocation of
Pagers

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Building Maintenance	1	1.786 %	\$166		\$166	\$8	\$174
Flood Control	1	1.786 %	\$166		\$166	\$8	\$174
Facilities - Parks and Recreation	1	1.786 %	\$166		\$166	\$8	\$174
Police Administration	7	12.500 %	\$1,163		\$1,163	\$58	\$1,221
Fire Administration	44	78.571 %	\$7,312		\$7,312	\$361	\$7,673
FD520 Sewer Fund	1	1.786 %	\$166		\$166	\$8	\$174
FD640 Reservoir Operations	1	1.785 %	\$167		\$167	\$9	\$176
Total	<u>56</u>	<u>100.000 %</u>	<u>\$9,306</u>		<u>\$9,306</u>	<u>\$460</u>	<u>\$9,766</u>

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

Source: IT UNITS - Revised for FY2014 plan 1_8_2015 worksheet

Network Services
Detail allocation of
Cellular Data Services

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Natural Resources Protection	1	1.149 %	\$638		\$638		\$638
Finance	2	2.299 %	\$1,277		\$1,277		\$1,277
Geographic Information Services	1	1.149 %	\$638		\$638	\$33	\$671
Human Resources	1	1.149 %	\$638		\$638	\$33	\$671
Risk Management	1	1.149 %	\$638		\$638	\$33	\$671
Building and Safety	1	1.149 %	\$638		\$638	\$33	\$671
Public Works Administration	3	3.448 %	\$1,915		\$1,915	\$99	\$2,014
Landscape & Park Maintenance	1	1.149 %	\$638		\$638	\$33	\$671
Tree Maintenance	1	1.149 %	\$638		\$638	\$33	\$671
Streets & Sidewalk Maintenance	1	1.149 %	\$638		\$638	\$33	\$671
Vehicle & Equipment Maintenance	1	1.149 %	\$638		\$638	\$33	\$671
CIP Project Engineering	6	6.897 %	\$3,830		\$3,830	\$198	\$4,028
Transportation/Plan Engineering	1	1.149 %	\$638		\$638	\$33	\$671
Recreation Administration	1	1.149 %	\$638		\$638	\$33	\$671
Police Administration	2	2.299 %	\$1,277		\$1,277	\$66	\$1,343
Patrol	6	6.897 %	\$3,830		\$3,830	\$198	\$4,028
Investigations	3	3.448 %	\$1,915		\$1,915	\$99	\$2,014
Police Support Services	1	1.149 %	\$638		\$638	\$33	\$671
Fire Administration	1	1.149 %	\$638		\$638	\$33	\$671
Emergency Response	5	5.747 %	\$3,192		\$3,192	\$165	\$3,357
Hazard Prevention	4	4.598 %	\$2,553		\$2,553	\$132	\$2,685
FD500 Water Fund	9	10.345 %	\$5,745		\$5,745	\$297	\$6,042
FD520 Sewer Fund	8	9.195 %	\$5,107		\$5,107	\$264	\$5,371
FD530 Transit Fund	23	26.437 %	\$14,682		\$14,682	\$760	\$15,442
City Administration	1	1.149 %	\$638		\$638		\$638
Economic Development	1	1.149 %	\$638		\$638	\$33	\$671
Ranger Program	1	1.155 %	\$644		\$644	\$36	\$680
Total	87	100.000 %	\$55,537		\$55,537	\$2,743	\$58,280

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

Source: IT UNITS - Revised for FY2014 plan 1_8_2015 worksheet

Network Services
Detail allocation of
Telephones

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	8	0.863 %	\$1,483		\$1,483		\$1,483
Public Works Administration	48	5.178 %	\$8,897		\$8,897	\$485	\$9,382
Recreation Administration	23	2.481 %	\$4,263		\$4,263	\$232	\$4,495
Transportation/Plan Engineering	7	0.755 %	\$1,297		\$1,297	\$71	\$1,368
CIP Project Engineering	18	1.942 %	\$3,336		\$3,336	\$182	\$3,518
City Attorney	7	0.755 %	\$1,297		\$1,297		\$1,297
Administration & Records	16	1.726 %	\$2,966		\$2,966		\$2,966
Human Resources	8	0.863 %	\$1,483		\$1,483	\$81	\$1,564
Risk Management	2	0.216 %	\$371		\$371	\$20	\$391
Finance	47	5.070 %	\$8,711		\$8,711		\$8,711
Building Maintenance	23	2.481 %	\$4,263		\$4,263	\$232	\$4,495
Vehicle & Equipment Maintenance	9	0.971 %	\$1,668		\$1,668	\$91	\$1,759
City Council	7	0.755 %	\$1,297		\$1,297		\$1,297
Police Administration	56	6.041 %	\$10,379		\$10,379	\$566	\$10,945
Fire Administration	54	5.825 %	\$10,009		\$10,009	\$546	\$10,555
FD500 Water Fund	53	5.717 %	\$9,823		\$9,823	\$535	\$10,358
FD520 Sewer Fund	42	4.531 %	\$7,784		\$7,784	\$424	\$8,208
FD640 Reservoir Operations	4	0.431 %	\$741		\$741	\$40	\$781
Flood Control	1	0.108 %	\$185		\$185	\$10	\$195
FD510 Parking Fund	53	5.717 %	\$9,823		\$9,823	\$535	\$10,358
FD530 Transit Fund	7	0.755 %	\$1,297		\$1,297	\$71	\$1,368
Facilities - Parks and Recreation	23	2.481 %	\$4,263		\$4,263	\$232	\$4,495
Long Range Planning	10	1.079 %	\$1,853		\$1,853	\$101	\$1,954
Building and Safety	22	2.373 %	\$4,078		\$4,078	\$222	\$4,300
Development Review	7	0.755 %	\$1,297		\$1,297	\$71	\$1,368
Economic Development	2	0.216 %	\$371		\$371	\$20	\$391
Natural Resources Protection	2	0.216 %	\$371		\$371		\$371
Geographic Information Services	3	0.324 %	\$556		\$556	\$30	\$586
Community Development Admin	18	1.942 %	\$3,336		\$3,336	\$182	\$3,518
Landscape & Park Maintenance	33	3.560 %	\$6,116		\$6,116	\$333	\$6,449
Swim Center Maintenance	7	0.755 %	\$1,297		\$1,297	\$71	\$1,368
Tree Maintenance	7	0.755 %	\$1,297		\$1,297	\$71	\$1,368
Streets & Sidewalk Maintenance	6	0.647 %	\$1,112		\$1,112	\$61	\$1,173
Traffic Signals & Lights	4	0.431 %	\$741		\$741	\$40	\$781
Engineering Development Review	5	0.539 %	\$927		\$927	\$51	\$978
Recreational Sports	2	0.216 %	\$371		\$371	\$20	\$391
Youth Services	14	1.510 %	\$2,595		\$2,595	\$141	\$2,736
Community Services	5	0.539 %	\$927		\$927	\$51	\$978
Ranger Program	3	0.324 %	\$556		\$556	\$30	\$586
Aquatics & Sinsheimer Park	19	2.050 %	\$3,522		\$3,522	\$192	\$3,714
Patrol	52	5.609 %	\$9,638		\$9,638	\$525	\$10,163

Network Services
Detail allocation of
Telephones

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Investigations	21	2.265 %	\$3,892		\$3,892	\$212	\$4,104
Police Support Services	37	3.991 %	\$6,858		\$6,858	\$374	\$7,232
Neighborhood Services	2	0.216 %	\$371		\$371	\$20	\$391
Traffic Safety	8	0.863 %	\$1,483		\$1,483	\$81	\$1,564
Emergency Response	105	11.327 %	\$19,461		\$19,461	\$1,061	\$20,522
Hazard Prevention	10	1.079 %	\$1,853		\$1,853	\$101	\$1,954
FD625 Jack House Fund	2	0.216 %	\$371		\$371	\$20	\$391
Golf Course Oper & Maint	5	0.541 %	\$928		\$928	\$52	\$980
Total	<u>927</u>	<u>100.000 %</u>	<u>\$171,814</u>		<u>\$171,814</u>	<u>\$8,486</u>	<u>\$180,300</u>

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

Source: IT UNITS - Revised for FY2014 plan 1_8_2015 worksheet

Network Services
Detail allocation of
Cuesta Peak

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD500 Water Fund	1	50.000 %	\$1,307		\$1,307	\$65	\$1,372
FD520 Sewer Fund	1	50.000 %	\$1,306		\$1,306	\$64	\$1,370
Total	<u>2</u>	<u>100.000 %</u>	<u>\$2,613</u>		<u>\$2,613</u>	<u>\$129</u>	<u>\$2,742</u>

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

Source: IT UNITS - Revised for FY2014 plan 1_8_2015 worksheet

Network Services
Detail allocation of
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 %	\$8,705		\$8,705	\$430	\$9,135
Fire Administration	200	20.000 %	\$5,803		\$5,803	\$287	\$6,090
FD500 Water Fund	50	5.000 %	\$1,451		\$1,451	\$72	\$1,523
FD520 Sewer Fund	50	5.000 %	\$1,451		\$1,451	\$72	\$1,523
FD530 Transit Fund	200	20.000 %	\$5,803		\$5,803	\$287	\$6,090
Public Works Administration	200	20.000 %	\$5,804		\$5,804	\$285	\$6,089
Total	<u>1,000</u>	<u>100.000 %</u>	<u>\$29,017</u>		<u>\$29,017</u>	<u>\$1,433</u>	<u>\$30,450</u>

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

Source: IT UNITS - Revised for FY2014 plan 1_8_2015 worksheet

Network Services
Detail allocation of
Tassajara

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Administration	2	40.000 %	\$13,070		\$13,070	\$646	\$13,716
Fire Administration	2	40.000 %	\$13,070		\$13,070	\$646	\$13,716
Public Works Administration	1	20.000 %	\$6,534		\$6,534	\$322	\$6,856
Total	5	100.000 %	\$32,674		\$32,674	\$1,614	\$34,288

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

Source: IT UNITS - Revised for FY2014 plan 1_8_2015 worksheet

Network Services
Detail allocation of
Direct Costs

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Development Review	155,600	95.990 %	\$169,443		\$169,443	\$8,368	\$177,811
Patrol	6,500	4.010 %	\$7,078		\$7,078	\$350	\$7,428
Total	162,100	100.000 %	\$176,521		\$176,521	\$8,718	\$185,239

(A) Alloc basis: Costs Allocated Directly to Department

Source: (for wage distribution) FY14 SWs-all depts worksheet

**Network Services
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Network Services & Desktop Support</u>	<u>MDC Support</u>	<u>Tablet Support</u>	<u>Server Support</u>	<u>Network Support</u>	<u>Radios</u>	<u>Telemetry</u>	<u>Cell Phones</u>
City Administration	\$15,444	\$8,488		\$1,535	\$1,147	\$1,767	\$386		
City Council	\$25,628	\$11,871		\$7,674	\$1,793	\$2,209			\$784
Natural Resources Protection	\$6,234	\$3,367			\$588	\$884	\$386		
City Attorney	\$12,041	\$7,830			\$1,147	\$1,767			
Administration & Records	\$46,220	\$18,307			\$17,288	\$7,659			
Finance	\$74,762	\$38,150			\$17,787	\$8,837			
Geographic Information Services	\$63,806	\$16,907		\$3,235	\$40,545	\$1,862			
Human Resources	\$16,410	\$10,329			\$1,519	\$2,327			
Risk Management	\$11,317	\$4,545			\$899	\$4,811			
Wellness Program	\$1,653	\$1,653							
Public Works Administration	\$56,009	\$20,361			\$3,812	\$6,672			\$823
Building Maintenance	\$44,518	\$16,808		\$3,235	\$9,671	\$6,052	\$2,026		\$2,057
Vehicle & Equipment Maintenace	\$20,601	\$9,916		\$3,235	\$2,200	\$775	\$810		\$1,235
CIP Project Engineering	\$67,223	\$32,128		\$9,707	\$8,339	\$5,431	\$2,837		\$1,235
Transportation/Plan Engineering	\$28,233	\$13,222		\$3,235	\$7,564	\$2,173			
Engineering Development Review	\$22,101	\$12,148			\$5,979	\$2,173			\$823
Hazard Prevention	\$23,487	\$8,677			\$3,379	\$2,327	\$4,053		\$412
Economic Development	\$7,784	\$3,553		\$1,618	\$620	\$931			
Community Development Admin	\$41,745	\$24,956			\$9,237	\$4,034			
Development Review	\$211,073	\$19,088			\$9,392	\$3,414			
Traffic Signals & Lights	\$8,510	\$3,305			\$2,170	\$621	\$810		\$823
Long Range Planning	\$22,256	\$12,147			\$5,982	\$2,173			
Building and Safety	\$79,348	\$41,813		\$12,944	\$9,951	\$4,345	\$1,621		\$3,703
Landscape & Park Maintenance	\$51,343	\$16,527		\$9,707	\$2,790	\$2,948	\$6,079		\$6,172
Swim Center Maintenance	\$9,150	\$3,305			\$341	\$3,724			\$412
Tree Maintenance	\$20,835	\$8,263		\$6,472	\$1,395	\$621	\$810		\$1,235
Streets & Sidewalk Maintenance	\$25,734	\$9,751		\$1,618	\$1,735	\$1,397	\$4,863		\$4,526
Flood Control	\$3,500	\$1,818			\$341	\$155	\$405		\$412
Recreation Administration	\$25,379	\$14,692			\$2,883	\$2,638			
Facilities - Parks and Recreation	\$22,678	\$3,305			\$2,883	\$9,776	\$810		\$1,235
Recreational Sports	\$7,667	\$3,669			\$713	\$2,482			\$412
Youth Services	\$33,664	\$8,263			\$7,966	\$7,293			\$7,406
Community Services	\$5,981	\$3,669			\$713	\$621			
Ranger Program	\$11,236	\$5,503			\$1,085	\$931	\$1,216		\$1,235
Aquatics & Sinsheimer Park	\$14,731	\$4,958			\$1,457	\$4,190			\$412
Golf Course Oper & Maint	\$17,071	\$6,610			\$899	\$7,759			\$823
Police Administration	\$82,509	\$26,442			\$15,251	\$2,018	\$2,026		\$412
Patrol	\$249,834	\$74,371	\$50,458		\$44,667	\$26,224	\$27,558		\$4,937
Investigations	\$68,253	\$24,790	\$5,607		\$14,166	\$4,966	\$9,726		\$2,880

**Network Services
Departmental Cost
Allocation Summary**

	<u>Pagers</u>	<u>Cellular Data Services</u>	<u>Telephones</u>	<u>Cuesta Peak</u>	<u>South Hills</u>	<u>Tassajara</u>	<u>Direct Costs</u>
City Administration		\$638	\$1,483				
City Council			\$1,297				
Natural Resources Protection		\$638	\$371				
City Attorney			\$1,297				
Administration & Records			\$2,966				
Finance		\$1,277	\$8,711				
Geographic Information Services		\$671	\$586				
Human Resources		\$671	\$1,564				
Risk Management		\$671	\$391				
Wellness Program							
Public Works Administration		\$2,014	\$9,382		\$6,089	\$6,856	
Building Maintenance	\$174		\$4,495				
Vehicle & Equipment Maintenance		\$671	\$1,759				
CIP Project Engineering		\$4,028	\$3,518				
Transportation/Plan Engineering		\$671	\$1,368				
Engineering Development Review			\$978				
Hazard Prevention		\$2,685	\$1,954				
Economic Development		\$671	\$391				
Community Development Admin			\$3,518				
Development Review			\$1,368				\$177,811
Traffic Signals & Lights			\$781				
Long Range Planning			\$1,954				
Building and Safety		\$671	\$4,300				
Landscape & Park Maintenance		\$671	\$6,449				
Swim Center Maintenance			\$1,368				
Tree Maintenance		\$671	\$1,368				
Streets & Sidewalk Maintenance		\$671	\$1,173				
Flood Control	\$174		\$195				
Recreation Administration		\$671	\$4,495				
Facilities - Parks and Recreation	\$174		\$4,495				
Recreational Sports			\$391				
Youth Services			\$2,736				
Community Services			\$978				
Ranger Program		\$680	\$586				
Aquatics & Sinsheimer Park			\$3,714				
Golf Course Oper & Maint			\$980				
Police Administration	\$1,221	\$1,343	\$10,945		\$9,135	\$13,716	
Patrol		\$4,028	\$10,163				\$7,428
Investigations		\$2,014	\$4,104				

**Network Services
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Network Services & Desktop Support</u>	<u>MDC Support</u>	<u>Tablet Support</u>	<u>Server Support</u>	<u>Network Support</u>	<u>Radios</u>	<u>Telemetry</u>	<u>Cell Phones</u>
Police Support Services	\$196,742	\$49,580		\$1,618	\$61,003	\$73,398	\$2,837		\$403
Neighborhood Services	\$23,485	\$9,916	\$3,738		\$5,456	\$1,552	\$2,432		
Traffic Safety	\$35,838	\$13,222	\$5,607		\$6,541	\$4,034	\$4,458		\$412
Fire Administration	\$56,302	\$9,089			\$4,309	\$2,173	\$2,026		
Emergency Response	\$233,080	\$76,601	\$20,555		\$46,931	\$29,794	\$31,205		\$4,115
FD290 Tourism Bid Fund	\$465				\$310	\$155			
FD500 Water Fund	\$194,038	\$55,033		\$11,326	\$15,282	\$14,276	\$5,268	\$65,741	\$7,817
FD510 Parking Fund	\$48,538	\$24,790			\$3,627	\$4,034	\$2,026		\$3,703
FD520 Sewer Fund	\$259,849	\$55,844		\$30,746	\$41,227	\$21,880	\$9,321	\$75,133	\$9,052
FD530 Transit Fund	\$62,435	\$10,544			\$11,128	\$6,516	\$11,347		
FD625 Jack House Fund	\$391								
FD640 Reservoir Operations	\$25,689	\$4,958			\$3,999		\$2,841	\$12,522	\$412
Total	\$2,692,820	\$865,082	\$85,965	\$107,905	\$460,107	\$308,799	\$140,183	\$153,396	\$70,318

**Network Services
Departmental Cost
Allocation Summary**

	<u>Pagers</u>	<u>Cellular Data Services</u>	<u>Telephones</u>	<u>Cuesta Peak</u>	<u>South Hills</u>	<u>Tassajara</u>	<u>Direct Costs</u>
Police Support Services		\$671	\$7,232				
Neighborhood Services			\$391				
Traffic Safety			\$1,564				
Fire Administration	\$7,673	\$671	\$10,555		\$6,090	\$13,716	
Emergency Response		\$3,357	\$20,522				
FD290 Tourism Bid Fund							
FD500 Water Fund		\$6,042	\$10,358	\$1,372	\$1,523		
FD510 Parking Fund			\$10,358				
FD520 Sewer Fund	\$174	\$5,371	\$8,208	\$1,370	\$1,523		
FD530 Transit Fund		\$15,442	\$1,368		\$6,090		
FD625 Jack House Fund			\$391				
FD640 Reservoir Operations	\$176		\$781				
Total	<u>\$9,766</u>	<u>\$58,280</u>	<u>\$180,300</u>	<u>\$2,742</u>	<u>\$30,450</u>	<u>\$34,288</u>	<u>\$185,239</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>
	\$434,346			\$434,346
Allocated additions:				
10000000 - Building Use Charge	\$8,036		\$8,036	
10010100 - City Administration	\$4,210	\$720	\$4,930	
10010200 - City Council	\$814	\$776	\$1,590	
10015100 - City Attorney	\$3,424	\$527	\$3,951	
10020100 - Administration & Records	\$2,893	\$1,049	\$3,942	
10025100 - Finance	\$10,921	\$2,041	\$12,962	
10025300 - Network Services	\$60,507	\$3,299	\$63,806	
10026100 - Support Services		\$990	\$990	
10030100 - Human Resources		\$4,628	\$4,628	
10030200 - Risk Management		\$23,184	\$23,184	
10030300 - Wellness Program		\$138	\$138	
10050230 - Building Maintenance		\$9,572	\$9,572	
Total allocated additions:	<u>\$90,805</u>	<u>\$46,924</u>	<u>\$137,729</u>	<u>\$137,729</u>
Total to be allocated	<u>\$525,151</u>	<u>\$46,924</u>		<u>\$572,075</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	\$263,587	\$97,105	\$166,482
FRINGE BENEFITS	\$109,243	\$40,245	\$68,998
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$61,516	\$22,662	\$38,854
Departmental Expenditures	\$434,346	\$160,012	\$274,334
Additions: 1st			
Other	\$90,805	\$90,805	
Functional Cost	\$525,151	\$250,817	\$274,334
Reallocate Admin		(\$250,817)	\$250,817
Allocable Costs	\$525,151		\$525,151
1st Allocation	\$525,151		\$525,151
Additions: 2nd			
Other	\$46,924	\$46,924	
Functional Cost	\$46,924	\$46,924	
Reallocate Admin		(\$46,924)	\$46,924
Allocable Costs	\$46,924		\$46,924
2nd Allocation	\$46,924		\$46,924
Total allocated	\$572,075		\$572,075

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	839	13.284 %	\$69,760		\$69,760	\$6,729	\$76,489
Community Development Admin	1,099	17.400 %	\$91,378		\$91,378	\$8,814	\$100,192
FD500 Water Fund	1,319	20.883 %	\$109,670		\$109,670	\$10,578	\$120,248
FD520 Sewer Fund	1,289	20.408 %	\$107,175		\$107,175	\$10,338	\$117,513
Fire Administration	697	11.035 %	\$57,953		\$57,953	\$5,590	\$63,543
Police Administration	415	6.571 %	\$34,506		\$34,506	\$3,328	\$37,834
Recreation Administration	193	3.056 %	\$16,047		\$16,047	\$1,547	\$17,594
City Administration	329	5.209 %	\$27,355		\$27,355		\$27,355
City Attorney	68	1.077 %	\$5,654		\$5,654		\$5,654
Network Services	68	1.077 %	\$5,653		\$5,653		\$5,653
Total	<u>6,316</u>	<u>100.000 %</u>	<u>\$525,151</u>		<u>\$525,151</u>	<u>\$46,924</u>	<u>\$572,075</u>

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

Source: GIS SW 13-14 worksheet

Geographic Information Services
Departmental Cost
Allocation Summary

	Total	GIS
City Administration	\$27,355	\$27,355
City Attorney	\$5,654	\$5,654
Network Services	\$5,653	\$5,653
Public Works Administration	\$76,489	\$76,489
Community Development Admin	\$100,192	\$100,192
Recreation Administration	\$17,594	\$17,594
Police Administration	\$37,834	\$37,834
Fire Administration	\$63,543	\$63,543
FD500 Water Fund	\$120,248	\$120,248
FD520 Sewer Fund	\$117,513	\$117,513
Total	<u>\$572,075</u>	<u>\$572,075</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. This program has four major activities: copier maintenance and supplies, postage, city-wide memberships, and funding a minor amount of unforeseen costs during the course of each budget year with the City Manager's approval.

Costs are allocated as follows:

- **General Support Services** – These costs are not specifically identified with a particular fund or program. Certain eligible costs are allocated based on total operating expenditures by fund/department/division.
- **General Fund Support Services** – These costs are related to the analysis of the local sales tax measure. Costs are allocated to General Fund Departments based on total operating expenditures.
- **Postage** – These costs are generated by the City's central postage meter. Costs are allocated based on full time equivalent (FTE) by fund/department/division. Police are excluded from this allocation.
- **Parking** – These costs represent the annual charge to various programs by the Parking Enterprise Fund to allow staff to park their city-owned, assigned vehicles in one of the parking structures. Programs that pay their own parking fees are not included in the calculation.
- **Machinery** - These costs are associated with copier maintenance. These costs are allocated one third (1/3) each City Clerk, Police Administration and Finance Administration.

Support Services
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$184,154			\$184,154
Deductions:				
VENTURES CONTINGENCIES	(\$28,352)			
SALARY & BENEFITS	(\$548)			
Total deductions:	<u>(\$28,900)</u>			<u>(\$28,900)</u>
Allocated additions:				
10010100 - City Administration	\$1,785	\$305	\$2,090	
10010200 - City Council	\$345	\$329	\$674	
10015100 - City Attorney	\$1,452	\$224	\$1,676	
10025100 - Finance	\$2,593	\$490	\$3,083	
Total allocated additions:	<u>\$6,175</u>	<u>\$1,348</u>	<u>\$7,523</u>	<u>\$7,523</u>
Total to be allocated	<u>\$161,429</u>	<u>\$1,348</u>		<u>\$162,777</u>

Support Services
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Support Services</u>	<u>Gen Fund Support Svc</u>	<u>Postage</u>	<u>Parking</u>	<u>Machinery</u>
<u>Other Expense and Cost</u>							
SALARIES & WAGES							
FRINGE BENEFITS							
<u>Other Expense and Cost</u>							
SUPPORT SERVICES	\$49,258		\$49,258				
CONTRACT SERVICES	\$43,750			\$43,750			
PARKING	\$18,840					\$18,840	
POSTAGE	\$39,456				\$39,456		
MACHINERY EQUIPMENT	\$3,950						\$3,950
VENTURES CONTINGENCIES	\$28,352	\$28,352					
SALARY & BENEFITS	\$548	\$548					
Departmental Expenditures	\$184,154	\$28,900	\$49,258	\$43,750	\$39,456	\$18,840	\$3,950
<u>Cost Adjustments</u>							
Deductions	(\$28,900)	(\$28,900)					
Additions: 1st							
Other	\$6,175	\$6,175					
Functional Cost	\$161,429	\$6,175	\$49,258	\$43,750	\$39,456	\$18,840	\$3,950
Reallocate Admin		(\$6,175)	\$1,959	\$1,740	\$1,569	\$749	\$158
Allocable Costs	\$161,429		\$51,217	\$45,490	\$41,025	\$19,589	\$4,108
1st Allocation	\$161,429		\$51,217	\$45,490	\$41,025	\$19,589	\$4,108
Additions: 2nd							
Other	\$1,348	\$1,348					
Functional Cost	\$1,348	\$1,348					
Reallocate Admin		(\$1,348)	\$428	\$380	\$343	\$164	\$33
Allocable Costs	\$1,348		\$428	\$380	\$343	\$164	\$33
2nd Allocation	\$1,348		\$428	\$380	\$343	\$164	\$33
Total allocated	\$162,777		\$51,645	\$45,870	\$41,368	\$19,753	\$4,141

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	684,299	0.954 %	\$489		\$489		\$489
City Council	116,941	0.163 %	\$83		\$83		\$83
Cultural Activities	290,576	0.405 %	\$207		\$207	\$2	\$209
Economic Development	220,167	0.307 %	\$157		\$157	\$1	\$158
Natural Resources Protection	322,600	0.450 %	\$230		\$230		\$230
Community Promotion	404,511	0.564 %	\$289		\$289	\$3	\$292
City Attorney	605,851	0.845 %	\$433		\$433		\$433
Administration & Records	390,902	0.545 %	\$279		\$279		\$279
Finance	1,594,322	2.222 %	\$1,138		\$1,138		\$1,138
Network Services	2,441,369	3.403 %	\$1,743		\$1,743		\$1,743
Human Resources	560,928	0.782 %	\$400		\$400	\$4	\$404
Risk Management	2,979,121	4.153 %	\$2,127		\$2,127	\$20	\$2,147
Wellness Program	16,333	0.023 %	\$12		\$12		\$12
Community Development Admin	673,580	0.939 %	\$481		\$481	\$4	\$485
Commissions & Committees	30,443	0.042 %	\$22		\$22		\$22
Development Review	542,689	0.756 %	\$387		\$387	\$4	\$391
Long Range Planning	1,047,905	1.461 %	\$748		\$748	\$7	\$755
Building and Safety	1,167,055	1.627 %	\$833		\$833	\$8	\$841
Public Works Administration	872,263	1.216 %	\$623		\$623	\$6	\$629
Landscape & Park Maintenance	2,325,457	3.242 %	\$1,660		\$1,660	\$15	\$1,675
Swim Center Maintenance	449,327	0.626 %	\$321		\$321	\$3	\$324
Tree Maintenance	443,189	0.618 %	\$316		\$316	\$3	\$319
Building Maintenance	1,068,592	1.490 %	\$763		\$763	\$7	\$770
Streets & Sidewalk Maintenance	1,189,053	1.657 %	\$849		\$849	\$8	\$857
Flood Control	687,832	0.959 %	\$491		\$491	\$5	\$496
Traffic Signals & Lights	339,080	0.473 %	\$242		\$242	\$2	\$244
Vehicle & Equipment Maintenace	1,278,908	1.783 %	\$913		\$913	\$8	\$921
Engineering Development Review	463,670	0.646 %	\$331		\$331	\$3	\$334
CIP Project Engineering	1,634,261	2.278 %	\$1,167		\$1,167	\$11	\$1,178
Transportation/Plan Engineering	666,276	0.929 %	\$476		\$476	\$4	\$480
Human Relations	271,836	0.379 %	\$194		\$194	\$2	\$196
Recreation Administration	676,882	0.944 %	\$483		\$483	\$4	\$487
Facilities - Parks and Recreation	205,165	0.286 %	\$146		\$146	\$1	\$147
Recreational Sports	318,808	0.444 %	\$228		\$228	\$2	\$230
Youth Services	882,978	1.231 %	\$630		\$630	\$6	\$636
Community Services	218,085	0.304 %	\$156		\$156	\$1	\$157
Ranger Program	275,109	0.383 %	\$196		\$196	\$2	\$198
Aquatics & Sinsheimer Park	282,190	0.393 %	\$201		\$201	\$2	\$203
Police Administration	1,358,810	1.894 %	\$970		\$970	\$9	\$979
Patrol	7,221,221	10.066 %	\$5,155		\$5,155	\$47	\$5,202
Investigations	2,408,761	3.358 %	\$1,720		\$1,720	\$16	\$1,736

Support Services
Detail allocation of
General Support Services

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Support Services	2,231,553	3.111 %	\$1,593		\$1,593	\$15	\$1,608
Neighborhood Services	222,690	0.310 %	\$159		\$159	\$1	\$160
Traffic Safety	730,380	1.018 %	\$521		\$521	\$5	\$526
Fire Administration	793,137	1.106 %	\$566		\$566	\$5	\$571
Emergency Response	7,957,181	11.092 %	\$5,681		\$5,681	\$52	\$5,733
Hazard Prevention	632,472	0.882 %	\$452		\$452	\$4	\$456
Training Services	101,176	0.141 %	\$72		\$72	\$1	\$73
Technical Services	30,600	0.043 %	\$22		\$22		\$22
Disaster Preparedness	22,466	0.031 %	\$16		\$16		\$16
FD210 Downtown Bid Fund	218,417	0.304 %	\$156		\$156	\$1	\$157
FD240 CDBG Fund	247,831	0.345 %	\$177		\$177	\$2	\$179
FD500 Water Fund	5,125,654	7.145 %	\$3,659		\$3,659	\$34	\$3,693
FD510 Parking Fund	1,869,872	2.606 %	\$1,335		\$1,335	\$12	\$1,347
FD520 Sewer Fund	5,459,467	7.610 %	\$3,898		\$3,898	\$36	\$3,934
Golf Course Oper & Maint	516,018	0.719 %	\$368		\$368	\$3	\$371
FD640 Reservoir Operations	865,129	1.206 %	\$618		\$618	\$6	\$624
Geographic Information Services	434,345	0.605 %	\$310		\$310		\$310
Traffic - OTS Grant	42,074	0.059 %	\$30		\$30		\$30
FD290 Tourism Bid Fund	1,175,402	1.638 %	\$839		\$839	\$8	\$847
FD530 Transit Fund	2,827,081	3.941 %	\$2,018		\$2,018	\$19	\$2,037
Development Services	241,426	0.337 %	\$172		\$172	\$2	\$174
Fire Administration Grant	40,603	0.057 %	\$29		\$29		\$29
Hazard Prevention Grant	70,373	0.098 %	\$50		\$50		\$50
FD250 Law Enforcement Grant Fund	256,511	0.356 %	\$187		\$187	\$2	\$189
Total	71,739,203	100.000 %	\$51,217		\$51,217	\$428	\$51,645

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

Source: 13-14 exp for CAP worksheet

**Support Services
Detail allocation of
Gen Fund Support Svc**

<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	684,299	1.274 %	\$580		\$580		\$580
City Council	116,941	0.218 %	\$99		\$99		\$99
Cultural Activities	290,576	0.541 %	\$246		\$246	\$2	\$248
Economic Development	220,167	0.410 %	\$187		\$187	\$2	\$189
Natural Resources Protection	322,600	0.601 %	\$273		\$273		\$273
Community Promotion	404,511	0.753 %	\$343		\$343	\$3	\$346
City Attorney	605,851	1.128 %	\$513		\$513		\$513
Administration & Records	390,902	0.728 %	\$331		\$331		\$331
Finance	1,594,322	2.969 %	\$1,351		\$1,351		\$1,351
Network Services	2,441,369	4.547 %	\$2,068		\$2,068		\$2,068
Geographic Information Services	434,345	0.809 %	\$368		\$368		\$368
Human Resources	560,928	1.045 %	\$475		\$475	\$5	\$480
Risk Management	2,979,121	5.548 %	\$2,524		\$2,524	\$24	\$2,548
Wellness Program	16,333	0.030 %	\$14		\$14		\$14
Community Development Admin	673,580	1.254 %	\$571		\$571	\$5	\$576
Commissions & Committees	30,443	0.057 %	\$26		\$26		\$26
Development Review	542,689	1.011 %	\$460		\$460	\$4	\$464
Long Range Planning	1,047,905	1.952 %	\$888		\$888	\$8	\$896
Development Services	241,426	0.450 %	\$205		\$205	\$2	\$207
Building and Safety	1,167,055	2.174 %	\$989		\$989	\$9	\$998
Public Works Administration	872,263	1.625 %	\$739		\$739	\$7	\$746
Landscape & Park Maintenance	2,325,457	4.331 %	\$1,970		\$1,970	\$19	\$1,989
Swim Center Maintenance	449,327	0.837 %	\$381		\$381	\$4	\$385
Tree Maintenance	443,189	0.825 %	\$375		\$375	\$4	\$379
Building Maintenance	1,068,592	1.990 %	\$905		\$905	\$9	\$914
Streets & Sidewalk Maintenance	1,189,053	2.215 %	\$1,007		\$1,007	\$10	\$1,017
Flood Control	687,832	1.281 %	\$583		\$583	\$6	\$589
Traffic Signals & Lights	339,080	0.632 %	\$287		\$287	\$3	\$290
Vehicle & Equipment Maintenance	1,278,908	2.382 %	\$1,084		\$1,084	\$10	\$1,094
Engineering Development Review	463,670	0.864 %	\$393		\$393	\$4	\$397
CIP Project Engineering	1,634,261	3.044 %	\$1,385		\$1,385	\$13	\$1,398
Transportation/Plan Engineering	666,276	1.241 %	\$564		\$564	\$5	\$569
Recreation Administration	676,882	1.261 %	\$573		\$573	\$5	\$578
Facilities - Parks and Recreation	205,165	0.382 %	\$174		\$174	\$2	\$176
Recreational Sports	318,808	0.594 %	\$270		\$270	\$3	\$273
Youth Services	882,978	1.644 %	\$748		\$748	\$7	\$755
Community Services	218,085	0.406 %	\$185		\$185	\$2	\$187
Ranger Program	275,109	0.512 %	\$233		\$233	\$2	\$235
Aquatics & Sinsheimer Park	282,190	0.526 %	\$239		\$239	\$2	\$241
Human Relations	271,836	0.506 %	\$230		\$230	\$2	\$232
Golf Course Oper & Maint	516,018	0.961 %	\$437		\$437	\$4	\$441

Support Services
Detail allocation of
Gen Fund Support Svc

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	1,358,810	2.531 %	\$1,151		\$1,151	\$11	\$1,162
Patrol	7,221,221	13.449 %	\$6,118		\$6,118	\$58	\$6,176
Investigations	2,408,761	4.486 %	\$2,041		\$2,041	\$19	\$2,060
Police Support Services	2,231,553	4.156 %	\$1,891		\$1,891	\$18	\$1,909
Neighborhood Services	222,690	0.415 %	\$189		\$189	\$2	\$191
Traffic Safety	730,380	1.360 %	\$619		\$619	\$6	\$625
Traffic - OTS Grant	42,074	0.078 %	\$36		\$36		\$36
Fire Administration	793,137	1.477 %	\$672		\$672	\$6	\$678
Emergency Response	7,957,181	14.820 %	\$6,741		\$6,741	\$64	\$6,805
Hazard Prevention	632,472	1.178 %	\$536		\$536	\$5	\$541
Training Services	101,176	0.188 %	\$86		\$86	\$1	\$87
Technical Services	30,600	0.057 %	\$26		\$26		\$26
Disaster Preparedness	22,466	0.042 %	\$19		\$19		\$19
Fire Administration Grant	40,603	0.076 %	\$34		\$34		\$34
Hazard Prevention Grant	70,373	0.129 %	\$58		\$58	\$3	\$61
Total	<u>53,693,839</u>	<u>100.000 %</u>	<u>\$45,490</u>		<u>\$45,490</u>	<u>\$380</u>	<u>\$45,870</u>

(A) Alloc basis: General Fund Total Operating Expenditures by Department

Source:

**Support Services
Detail allocation of
Postage**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fire Administration	400	1.013 %	\$415		\$415	\$4	\$419
Flood Control	355	0.899 %	\$369		\$369	\$3	\$372
Recreation Administration	500	1.266 %	\$519		\$519	\$5	\$524
Building Maintenance	500	1.266 %	\$519		\$519	\$5	\$524
Long Range Planning	400	1.013 %	\$415		\$415	\$4	\$419
Building and Safety	1,225	3.101 %	\$1,272		\$1,272	\$12	\$1,284
Development Review	400	1.013 %	\$415		\$415	\$4	\$419
Economic Development	100	0.253 %	\$104		\$104	\$1	\$105
Natural Resources Protection	200	0.506 %	\$208		\$208		\$208
City Administration	300	0.759 %	\$312		\$312		\$312
Public Works Administration	700	1.772 %	\$727		\$727	\$7	\$734
Recreational Sports	100	0.253 %	\$104		\$104	\$1	\$105
Transportation/Plan Engineering	670	1.696 %	\$696		\$696	\$6	\$702
CIP Project Engineering	1,470	3.721 %	\$1,527		\$1,527	\$14	\$1,541
City Attorney	300	0.759 %	\$312		\$312		\$312
Administration & Records	470	1.190 %	\$488		\$488		\$488
Human Resources	370	0.937 %	\$384		\$384	\$4	\$388
Risk Management	130	0.329 %	\$135		\$135	\$1	\$136
Finance	1,320	3.341 %	\$1,371		\$1,371		\$1,371
Network Services	650	1.645 %	\$675		\$675		\$675
Facilities - Parks and Recreation	100	0.253 %	\$104		\$104	\$1	\$105
Vehicle & Equipment Maintenance	450	1.139 %	\$467		\$467	\$4	\$471
Geographic Information Services	300	0.759 %	\$312		\$312		\$312
Community Promotion	100	0.253 %	\$104		\$104	\$1	\$105
Community Development Admin	675	1.709 %	\$701		\$701	\$7	\$708
Landscape & Park Maintenance	1,530	3.873 %	\$1,589		\$1,589	\$15	\$1,604
Swim Center Maintenance	150	0.380 %	\$156		\$156	\$1	\$157
Tree Maintenance	440	1.114 %	\$457		\$457	\$4	\$461
Streets & Sidewalk Maintenance	1,075	2.721 %	\$1,116		\$1,116	\$10	\$1,126
Traffic Signals & Lights	200	0.506 %	\$208		\$208	\$2	\$210
Engineering Development Review	425	1.076 %	\$441		\$441	\$4	\$445
Youth Services	200	0.506 %	\$208		\$208	\$2	\$210
Community Services	100	0.253 %	\$104		\$104	\$1	\$105
Ranger Program	200	0.506 %	\$208		\$208	\$2	\$210
Aquatics & Sinsheimer Park	100	0.253 %	\$104		\$104	\$1	\$105
Patrol	4,100	10.378 %	\$4,258		\$4,258	\$40	\$4,298
Investigations	1,400	3.544 %	\$1,454		\$1,454	\$14	\$1,468
Police Support Services	1,900	4.810 %	\$1,973		\$1,973	\$18	\$1,991
Neighborhood Services	420	1.063 %	\$436		\$436	\$4	\$440
Traffic Safety	500	1.266 %	\$519		\$519	\$5	\$524
Emergency Response	4,400	11.138 %	\$4,569		\$4,569	\$43	\$4,612

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>
Hazard Prevention	575	1.456 %	\$597		\$597	\$6	\$603
FD500 Water Fund	2,875	7.278 %	\$2,986		\$2,986	\$28	\$3,014
FD510 Parking Fund	2,100	5.316 %	\$2,181		\$2,181	\$20	\$2,201
FD520 Sewer Fund	3,035	7.683 %	\$3,152		\$3,152	\$29	\$3,181
FD530 Transit Fund	250	0.633 %	\$260		\$260	\$2	\$262
FD640 Reservoir Operations	360	0.911 %	\$374		\$374	\$3	\$377
FD240 CDBG Fund	100	0.253 %	\$104		\$104	\$1	\$105
FD290 Tourism Bid Fund	85	0.215 %	\$88		\$88	\$1	\$89
City Council	500	1.266 %	\$519		\$519		\$519
Golf Course Oper & Maint	300	0.757 %	\$309		\$309	\$3	\$312
Total	<u>39,505</u>	<u>100.000 %</u>	<u>\$41,025</u>		<u>\$41,025</u>	<u>\$343</u>	<u>\$41,368</u>

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

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

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	15,120	80.255 %	\$15,721		\$15,721	\$132	\$15,853
Building Maintenance	2,280	12.102 %	\$2,371		\$2,371	\$20	\$2,391
Public Works Administration	1,440	7.643 %	\$1,497		\$1,497	\$12	\$1,509
Total	<u>18,840</u>	<u>100.000 %</u>	<u>\$19,589</u>		<u>\$19,589</u>	<u>\$164</u>	<u>\$19,753</u>

(A) Alloc basis: Parking Fee Charged by Department

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

Support Services
Detail allocation of
Machinery

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>
Administration & Records	33	33.333 %	\$1,369		\$1,369		\$1,369
Police Administration	33	33.333 %	\$1,369		\$1,369	\$33	\$1,402
Finance	33	33.334 %	\$1,370		\$1,370		\$1,370
Total	99	100.000 %	\$4,108		\$4,108	\$33	\$4,141

(A) Alloc basis:

Source:

**Support Services
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>General Support Services</u>	<u>Gen Fund Support Svc</u>	<u>Postage</u>	<u>Parking</u>	<u>Machinery</u>
City Administration	\$1,381	\$489	\$580	\$312		
City Council	\$701	\$83	\$99	\$519		
Natural Resources Protection	\$711	\$230	\$273	\$208		
City Attorney	\$1,258	\$433	\$513	\$312		
Administration & Records	\$2,467	\$279	\$331	\$488		\$1,369
Finance	\$5,230	\$1,138	\$1,351	\$1,371		\$1,370
Network Services	\$4,486	\$1,743	\$2,068	\$675		
Geographic Information Services	\$990	\$310	\$368	\$312		
Human Resources	\$1,272	\$404	\$480	\$388		
Risk Management	\$4,831	\$2,147	\$2,548	\$136		
Wellness Program	\$26	\$12	\$14			
Public Works Administration	\$3,618	\$629	\$746	\$734	\$1,509	
Building Maintenance	\$4,599	\$770	\$914	\$524	\$2,391	
Vehicle & Equipment Maintenece	\$2,486	\$921	\$1,094	\$471		
CIP Project Engineering	\$4,117	\$1,178	\$1,398	\$1,541		
Transportation/Plan Engineering	\$1,751	\$480	\$569	\$702		
Engineering Development Review	\$1,176	\$334	\$397	\$445		
Hazard Prevention	\$1,600	\$456	\$541	\$603		
Cultural Activities	\$457	\$209	\$248			
Economic Development	\$452	\$158	\$189	\$105		
Community Promotion	\$743	\$292	\$346	\$105		
Human Relations	\$428	\$196	\$232			
Community Development Admin	\$1,769	\$485	\$576	\$708		
Commissions & Committees	\$48	\$22	\$26			
Development Review	\$1,274	\$391	\$464	\$419		
Traffic Signals & Lights	\$744	\$244	\$290	\$210		
Long Range Planning	\$2,070	\$755	\$896	\$419		
Building and Safety	\$18,976	\$841	\$998	\$1,284	\$15,853	
Landscape & Park Maintenance	\$5,268	\$1,675	\$1,989	\$1,604		
Swim Center Maintenance	\$866	\$324	\$385	\$157		
Tree Maintenance	\$1,159	\$319	\$379	\$461		
Streets & Sidewalk Maintenance	\$3,000	\$857	\$1,017	\$1,126		
Flood Control	\$1,457	\$496	\$589	\$372		
Development Services	\$381	\$174	\$207			
Recreation Administration	\$1,589	\$487	\$578	\$524		
Facilities - Parks and Recreation	\$428	\$147	\$176	\$105		
Recreational Sports	\$608	\$230	\$273	\$105		
Youth Services	\$1,601	\$636	\$755	\$210		
Community Services	\$449	\$157	\$187	\$105		
Ranger Program	\$643	\$198	\$235	\$210		

**Support Services
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>General Support Services</u>	<u>Gen Fund Support Svc</u>	<u>Postage</u>	<u>Parking</u>	<u>Machinery</u>
Aquatics & Sinsheimer Park	\$549	\$203	\$241	\$105		
Golf Course Oper & Maint	\$1,124	\$371	\$441	\$312		
Police Administration	\$3,543	\$979	\$1,162			\$1,402
Patrol	\$15,676	\$5,202	\$6,176	\$4,298		
Investigations	\$5,264	\$1,736	\$2,060	\$1,468		
Police Support Services	\$5,508	\$1,608	\$1,909	\$1,991		
Neighborhood Services	\$791	\$160	\$191	\$440		
Traffic Safety	\$1,675	\$526	\$625	\$524		
Traffic - OTS Grant	\$66	\$30	\$36			
Fire Administration	\$1,668	\$571	\$678	\$419		
Fire Administration Grant	\$63	\$29	\$34			
Emergency Response	\$17,150	\$5,733	\$6,805	\$4,612		
Hazard Prevention Grant	\$111	\$50	\$61			
Training Services	\$160	\$73	\$87			
Technical Services	\$48	\$22	\$26			
Disaster Preparedness	\$35	\$16	\$19			
FD210 Downtown Bid Fund	\$157	\$157				
FD240 CDBG Fund	\$284	\$179		\$105		
FD250 Law Enforcement Grant Fund	\$189	\$189				
FD290 Tourism Bid Fund	\$936	\$847		\$89		
FD500 Water Fund	\$6,707	\$3,693		\$3,014		
FD510 Parking Fund	\$3,548	\$1,347		\$2,201		
FD520 Sewer Fund	\$7,115	\$3,934		\$3,181		
FD530 Transit Fund	\$2,299	\$2,037		\$262		
FD640 Reservoir Operations	\$1,001	\$624		\$377		
Total	\$162,777	\$51,645	\$45,870	\$41,368	\$19,753	\$4,141

SCHEDULE 11.01

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

Human Resources
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$560,928			\$560,928
Allocated additions:				
10000000 - Building Use Charge	\$6,599		\$6,599	
10010100 - City Administration	\$5,437	\$930	\$6,367	
10010200 - City Council	\$1,051	\$1,003	\$2,054	
10015100 - City Attorney	\$4,422	\$681	\$5,103	
10020100 - Administration & Records	\$9,288	\$3,432	\$12,720	
10025100 - Finance	\$7,618	\$1,437	\$9,055	
10025300 - Network Services	\$15,559	\$851	\$16,410	
10026100 - Support Services	\$1,259	\$13	\$1,272	
10030200 - Risk Management		\$28,594	\$28,594	
10030300 - Wellness Program		\$170	\$170	
10050230 - Building Maintenance		\$10,934	\$10,934	
Total allocated additions:	<u>\$51,233</u>	<u>\$48,045</u>	<u>\$99,278</u>	<u>\$99,278</u>
Total to be allocated	<u>\$612,161</u>	<u>\$48,045</u>		<u>\$660,206</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	\$303,832		\$303,832
FRINGE BENEFITS	\$119,920		\$119,920
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$137,176		\$137,176
Departmental Expenditures	\$560,928		\$560,928
Additions: 1st			
Other	\$51,233	\$51,233	
Functional Cost	\$612,161	\$51,233	\$560,928
Reallocate Admin		(\$51,233)	\$51,233
Allocable Costs	\$612,161		\$612,161
1st Allocation	\$612,161		\$612,161
Additions: 2nd			
Other	\$48,045	\$48,045	
Functional Cost	\$48,045	\$48,045	
Reallocate Admin		(\$48,045)	\$48,045
Allocable Costs	\$48,045		\$48,045
2nd Allocation	\$48,045		\$48,045
Total allocated	\$660,206		\$660,206

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>
Police Administration	550	1.386 %	\$8,484		\$8,484	\$741	\$9,225
Fire Administration	400	1.008 %	\$6,170		\$6,170	\$539	\$6,709
Flood Control	355	0.895 %	\$5,476		\$5,476	\$478	\$5,954
Recreation Administration	500	1.260 %	\$7,713		\$7,713	\$674	\$8,387
Building Maintenance	500	1.260 %	\$7,713		\$7,713	\$674	\$8,387
Long Range Planning	400	1.008 %	\$6,170		\$6,170	\$539	\$6,709
Building and Safety	1,225	3.087 %	\$18,896		\$18,896	\$1,651	\$20,547
Development Review	400	1.008 %	\$6,170		\$6,170	\$539	\$6,709
Economic Development	100	0.252 %	\$1,543		\$1,543	\$135	\$1,678
Natural Resources Protection	200	0.504 %	\$3,085		\$3,085		\$3,085
City Administration	300	0.756 %	\$4,628		\$4,628		\$4,628
Public Works Administration	700	1.764 %	\$10,798		\$10,798	\$944	\$11,742
Recreational Sports	100	0.252 %	\$1,543		\$1,543	\$135	\$1,678
Transportation/Plan Engineering	670	1.688 %	\$10,335		\$10,335	\$903	\$11,238
CIP Project Engineering	1,470	3.704 %	\$22,675		\$22,675	\$1,981	\$24,656
City Attorney	300	0.756 %	\$4,628		\$4,628		\$4,628
Administration & Records	470	1.184 %	\$7,250		\$7,250		\$7,250
Risk Management	130	0.328 %	\$2,005		\$2,005	\$175	\$2,180
Finance	1,320	3.326 %	\$20,362		\$20,362		\$20,362
Network Services	650	1.638 %	\$10,027		\$10,027		\$10,027
Facilities - Parks and Recreation	100	0.252 %	\$1,543		\$1,543	\$135	\$1,678
Vehicle & Equipment Maintenance	450	1.134 %	\$6,941		\$6,941	\$607	\$7,548
Geographic Information Services	300	0.756 %	\$4,628		\$4,628		\$4,628
Community Promotion	100	0.252 %	\$1,543		\$1,543	\$135	\$1,678
Community Development Admin	675	1.701 %	\$10,412		\$10,412	\$910	\$11,322
Landscape & Park Maintenance	1,530	3.855 %	\$23,601		\$23,601	\$2,062	\$25,663
Swim Center Maintenance	150	0.378 %	\$2,314		\$2,314	\$202	\$2,516
Tree Maintenance	440	1.109 %	\$6,787		\$6,787	\$593	\$7,380
Streets & Sidewalk Maintenance	1,075	2.709 %	\$16,582		\$16,582	\$1,449	\$18,031
Traffic Signals & Lights	200	0.504 %	\$3,085		\$3,085	\$270	\$3,355
Engineering Development Review	425	1.071 %	\$6,556		\$6,556	\$573	\$7,129
Youth Services	200	0.504 %	\$3,085		\$3,085	\$270	\$3,355
Community Services	100	0.252 %	\$1,543		\$1,543	\$135	\$1,678
Ranger Program	200	0.504 %	\$3,085		\$3,085	\$270	\$3,355
Aquatics & Sinsheimer Park	100	0.252 %	\$1,543		\$1,543	\$135	\$1,678
Patrol	4,100	10.331 %	\$63,245		\$63,245	\$5,526	\$68,771
Investigations	1,400	3.528 %	\$21,596		\$21,596	\$1,887	\$23,483
Police Support Services	1,900	4.788 %	\$29,308		\$29,308	\$2,561	\$31,869
Neighborhood Services	420	1.058 %	\$6,479		\$6,479	\$566	\$7,045
Traffic Safety	500	1.260 %	\$7,713		\$7,713	\$674	\$8,387
Emergency Response	4,400	11.087 %	\$67,872		\$67,872	\$5,931	\$73,803

**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	575	1.449 %	\$8,870		\$8,870	\$775	\$9,645
FD500 Water Fund	2,875	7.245 %	\$44,348		\$44,348	\$3,875	\$48,223
FD510 Parking Fund	2,100	5.292 %	\$32,394		\$32,394	\$2,831	\$35,225
FD520 Sewer Fund	3,035	7.648 %	\$46,816		\$46,816	\$4,091	\$50,907
FD530 Transit Fund	250	0.630 %	\$3,856		\$3,856	\$337	\$4,193
FD640 Reservoir Operations	360	0.907 %	\$5,553		\$5,553	\$485	\$6,038
FD240 CDBG Fund	100	0.252 %	\$1,543		\$1,543	\$135	\$1,678
FD290 Tourism Bid Fund	85	0.214 %	\$1,311		\$1,311	\$115	\$1,426
City Council	500	1.260 %	\$7,713		\$7,713		\$7,713
Golf Course Oper & Maint	300	0.754 %	\$4,625		\$4,625	\$402	\$5,027
Total	<u>39,685</u>	<u>100.000 %</u>	<u>\$612,161</u>		<u>\$612,161</u>	<u>\$48,045</u>	<u>\$660,206</u>

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

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

**Human Resources
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Human Resources</u>
City Administration	\$4,628	\$4,628
City Council	\$7,713	\$7,713
Natural Resources Protection	\$3,085	\$3,085
City Attorney	\$4,628	\$4,628
Administration & Records	\$7,250	\$7,250
Finance	\$20,362	\$20,362
Network Services	\$10,027	\$10,027
Geographic Information Services	\$4,628	\$4,628
Risk Management	\$2,180	\$2,180
Public Works Administration	\$11,742	\$11,742
Building Maintenance	\$8,387	\$8,387
Vehicle & Equipment Maintenance	\$7,548	\$7,548
CIP Project Engineering	\$24,656	\$24,656
Transportation/Plan Engineering	\$11,238	\$11,238
Engineering Development Review	\$7,129	\$7,129
Hazard Prevention	\$9,645	\$9,645
Economic Development	\$1,678	\$1,678
Community Promotion	\$1,678	\$1,678
Community Development Admin	\$11,322	\$11,322
Development Review	\$6,709	\$6,709
Traffic Signals & Lights	\$3,355	\$3,355
Long Range Planning	\$6,709	\$6,709
Building and Safety	\$20,547	\$20,547
Landscape & Park Maintenance	\$25,663	\$25,663
Swim Center Maintenance	\$2,516	\$2,516
Tree Maintenance	\$7,380	\$7,380
Streets & Sidewalk Maintenance	\$18,031	\$18,031
Flood Control	\$5,954	\$5,954
Recreation Administration	\$8,387	\$8,387
Facilities - Parks and Recreation	\$1,678	\$1,678
Recreational Sports	\$1,678	\$1,678
Youth Services	\$3,355	\$3,355
Community Services	\$1,678	\$1,678
Ranger Program	\$3,355	\$3,355
Aquatics & Sinsheimer Park	\$1,678	\$1,678
Golf Course Oper & Maint	\$5,027	\$5,027
Police Administration	\$9,225	\$9,225
Patrol	\$68,771	\$68,771
Investigations	\$23,483	\$23,483
Police Support Services	\$31,869	\$31,869
Neighborhood Services	\$7,045	\$7,045

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Human Resources</u>
Traffic Safety	\$8,387	\$8,387
Fire Administration	\$6,709	\$6,709
Emergency Response	\$73,803	\$73,803
FD240 CDBG Fund	\$1,678	\$1,678
FD290 Tourism Bid Fund	\$1,426	\$1,426
FD500 Water Fund	\$48,223	\$48,223
FD510 Parking Fund	\$35,225	\$35,225
FD520 Sewer Fund	\$50,907	\$50,907
FD530 Transit Fund	\$4,193	\$4,193
FD640 Reservoir Operations	\$6,038	\$6,038
Total	<u>\$660,206</u>	<u>\$660,206</u>

SCHEDULE 12.01

RISK MANAGEMENT

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

**Risk Management
Costs to be allocated**

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$2,979,121			\$2,979,121
Allocated additions:				
10000000 - Building Use Charge	\$891		\$891	
10010100 - City Administration	\$28,875	\$4,942	\$33,817	
10010200 - City Council	\$5,584	\$5,325	\$10,909	
10015100 - City Attorney	\$23,485	\$3,616	\$27,101	
10020100 - Administration & Records	\$1,422	\$517	\$1,939	
10025100 - Finance	\$28,571	\$5,372	\$33,943	
10025300 - Network Services	\$10,735	\$582	\$11,317	
10026100 - Support Services	\$4,786	\$45	\$4,831	
10030100 - Human Resources	\$2,005	\$175	\$2,180	
10030300 - Wellness Program		\$60	\$60	
10050230 - Building Maintenance		\$1,476	\$1,476	
Total allocated additions:	<u>\$106,354</u>	<u>\$22,110</u>	<u>\$128,464</u>	<u>\$128,464</u>
Total to be allocated	<u>\$3,085,475</u>	<u>\$22,110</u>		<u>\$3,107,585</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	\$101,204		\$101,204	
FRINGE BENEFITS	\$42,151		\$42,151	
<u>Other Expense and Cost</u>				
LIABILITY MANAGEMENT	\$1,301,107		\$1,301,107	
WORKERS COMP PREMIUMS	\$1,405,916			\$1,405,916
SERVICES & SUPPLIES	\$128,743		\$128,743	
Departmental Expenditures	<u>\$2,979,121</u>		<u>\$1,573,205</u>	<u>\$1,405,916</u>
Additions: 1st				
Other	\$106,354	\$106,354		
Functional Cost	<u>\$3,085,475</u>	<u>\$106,354</u>	<u>\$1,573,205</u>	<u>\$1,405,916</u>
Reallocate Admin		(\$106,354)	\$56,163	\$50,191
Allocable Costs	<u>\$3,085,475</u>		<u>\$1,629,368</u>	<u>\$1,456,107</u>
1st Allocation	<u>\$3,085,475</u>		<u>\$1,629,368</u>	<u>\$1,456,107</u>
Additions: 2nd				
Other	\$22,110	\$22,110		
Functional Cost	<u>\$22,110</u>	<u>\$22,110</u>		
Reallocate Admin		(\$22,110)	\$11,676	\$10,434
Allocable Costs	<u>\$22,110</u>		<u>\$11,676</u>	<u>\$10,434</u>
2nd Allocation	<u>\$22,110</u>		<u>\$11,676</u>	<u>\$10,434</u>
Total allocated	<u>\$3,107,585</u>		<u>\$1,641,044</u>	<u>\$1,466,541</u>

**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	1.378 %	\$22,446		\$22,446	\$181	\$22,627
Fire Administration	400	1.002 %	\$16,324		\$16,324	\$132	\$16,456
Flood Control	355	0.889 %	\$14,488		\$14,488	\$117	\$14,605
Recreation Administration	500	1.252 %	\$20,405		\$20,405	\$164	\$20,569
Building Maintenance	500	1.252 %	\$20,405		\$20,405	\$164	\$20,569
Long Range Planning	400	1.002 %	\$16,324		\$16,324	\$132	\$16,456
Building and Safety	1,225	3.068 %	\$49,993		\$49,993	\$403	\$50,396
Development Review	400	1.002 %	\$16,324		\$16,324	\$132	\$16,456
Economic Development	100	0.250 %	\$4,081		\$4,081	\$33	\$4,114
Natural Resources Protection	200	0.501 %	\$8,162		\$8,162		\$8,162
City Administration	300	0.751 %	\$12,243		\$12,243		\$12,243
Public Works Administration	700	1.753 %	\$28,568		\$28,568	\$230	\$28,798
Recreational Sports	100	0.250 %	\$4,081		\$4,081	\$33	\$4,114
Transportation/Plan Engineering	670	1.678 %	\$27,343		\$27,343	\$220	\$27,563
CIP Project Engineering	1,470	3.682 %	\$59,992		\$59,992	\$483	\$60,475
City Attorney	300	0.751 %	\$12,243		\$12,243		\$12,243
Administration & Records	470	1.177 %	\$19,181		\$19,181		\$19,181
Human Resources	370	0.927 %	\$15,100		\$15,100		\$15,100
Finance	1,320	3.306 %	\$53,870		\$53,870		\$53,870
Network Services	650	1.628 %	\$26,527		\$26,527		\$26,527
Facilities - Parks and Recreation	100	0.250 %	\$4,081		\$4,081	\$33	\$4,114
Vehicle & Equipment Maintenance	450	1.127 %	\$18,365		\$18,365	\$148	\$18,513
Geographic Information Services	300	0.751 %	\$12,243		\$12,243		\$12,243
Community Promotion	100	0.250 %	\$4,081		\$4,081	\$33	\$4,114
Community Development Admin	675	1.691 %	\$27,547		\$27,547	\$222	\$27,769
Landscape & Park Maintenance	1,530	3.832 %	\$62,440		\$62,440	\$503	\$62,943
Swim Center Maintenance	150	0.376 %	\$6,122		\$6,122	\$49	\$6,171
Tree Maintenance	440	1.102 %	\$17,957		\$17,957	\$145	\$18,102
Streets & Sidewalk Maintenance	1,075	2.693 %	\$43,872		\$43,872	\$353	\$44,225
Traffic Signals & Lights	200	0.501 %	\$8,162		\$8,162	\$66	\$8,228
Engineering Development Review	425	1.064 %	\$17,345		\$17,345	\$140	\$17,485
Youth Services	200	0.501 %	\$8,162		\$8,162	\$66	\$8,228
Community Services	100	0.250 %	\$4,081		\$4,081	\$33	\$4,114
Ranger Program	200	0.501 %	\$8,162		\$8,162	\$66	\$8,228
Aquatics & Sinsheimer Park	100	0.250 %	\$4,081		\$4,081	\$33	\$4,114
Patrol	4,100	10.269 %	\$167,324		\$167,324	\$1,348	\$168,672
Investigations	1,400	3.507 %	\$57,135		\$57,135	\$460	\$57,595
Police Support Services	1,900	4.759 %	\$77,540		\$77,540	\$625	\$78,165
Neighborhood Services	420	1.052 %	\$17,141		\$17,141	\$138	\$17,279
Traffic Safety	500	1.252 %	\$20,405		\$20,405	\$164	\$20,569
Emergency Response	4,400	11.021 %	\$179,567		\$179,567	\$1,447	\$181,014

**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	575	1.440 %	\$23,466		\$23,466	\$189	\$23,655
FD500 Water Fund	2,875	7.201 %	\$117,331		\$117,331	\$945	\$118,276
FD510 Parking Fund	2,100	5.260 %	\$85,703		\$85,703	\$690	\$86,393
FD520 Sewer Fund	3,035	7.602 %	\$123,861		\$123,861	\$998	\$124,859
FD530 Transit Fund	250	0.626 %	\$10,203		\$10,203	\$82	\$10,285
FD640 Reservoir Operations	360	0.902 %	\$14,692		\$14,692	\$118	\$14,810
FD240 CDBG Fund	100	0.250 %	\$4,081		\$4,081	\$33	\$4,114
FD290 Tourism Bid Fund	85	0.213 %	\$3,469		\$3,469	\$28	\$3,497
City Council	500	1.252 %	\$20,405		\$20,405		\$20,405
Golf Course Oper & Maint	300	0.756 %	\$12,244		\$12,244	\$97	\$12,341
Total	<u>39,925</u>	<u>100.000 %</u>	<u>\$1,629,368</u>		<u>\$1,629,368</u>	<u>\$11,676</u>	<u>\$1,641,044</u>

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

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

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

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	1.378 %	\$20,059		\$20,059	\$162	\$20,221
Fire Administration	400	1.002 %	\$14,588		\$14,588	\$118	\$14,706
Flood Control	355	0.889 %	\$12,947		\$12,947	\$104	\$13,051
Recreation Administration	500	1.252 %	\$18,236		\$18,236	\$147	\$18,383
Building Maintenance	500	1.252 %	\$18,236		\$18,236	\$147	\$18,383
Long Range Planning	400	1.002 %	\$14,588		\$14,588	\$118	\$14,706
Building and Safety	1,225	3.068 %	\$44,677		\$44,677	\$360	\$45,037
Development Review	400	1.002 %	\$14,588		\$14,588	\$118	\$14,706
Economic Development	100	0.250 %	\$3,647		\$3,647	\$29	\$3,676
Natural Resources Protection	200	0.501 %	\$7,294		\$7,294		\$7,294
City Administration	300	0.751 %	\$10,941		\$10,941		\$10,941
Public Works Administration	700	1.753 %	\$25,530		\$25,530	\$206	\$25,736
Recreational Sports	100	0.250 %	\$3,647		\$3,647	\$29	\$3,676
Transportation/Plan Engineering	670	1.678 %	\$24,436		\$24,436	\$197	\$24,633
CIP Project Engineering	1,470	3.682 %	\$53,612		\$53,612	\$432	\$54,044
City Attorney	300	0.751 %	\$10,941		\$10,941		\$10,941
Administration & Records	470	1.177 %	\$17,141		\$17,141		\$17,141
Human Resources	370	0.927 %	\$13,494		\$13,494		\$13,494
Finance	1,320	3.306 %	\$48,142		\$48,142		\$48,142
Network Services	650	1.628 %	\$23,706		\$23,706		\$23,706
Facilities - Parks and Recreation	100	0.250 %	\$3,647		\$3,647	\$29	\$3,676
Vehicle & Equipment Maintenance	450	1.127 %	\$16,412		\$16,412	\$132	\$16,544
Geographic Information Services	300	0.751 %	\$10,941		\$10,941		\$10,941
Community Promotion	100	0.250 %	\$3,647		\$3,647	\$29	\$3,676
Community Development Admin	675	1.691 %	\$24,618		\$24,618	\$198	\$24,816
Landscape & Park Maintenance	1,530	3.832 %	\$55,801		\$55,801	\$450	\$56,251
Swim Center Maintenance	150	0.376 %	\$5,471		\$5,471	\$44	\$5,515
Tree Maintenance	440	1.102 %	\$16,047		\$16,047	\$129	\$16,176
Streets & Sidewalk Maintenance	1,075	2.693 %	\$39,206		\$39,206	\$316	\$39,522
Traffic Signals & Lights	200	0.501 %	\$7,294		\$7,294	\$59	\$7,353
Engineering Development Review	425	1.064 %	\$15,500		\$15,500	\$125	\$15,625
Youth Services	200	0.501 %	\$7,294		\$7,294	\$59	\$7,353
Community Services	100	0.250 %	\$3,647		\$3,647	\$29	\$3,676
Ranger Program	200	0.501 %	\$7,294		\$7,294	\$59	\$7,353
Aquatics & Sinsheimer Park	100	0.250 %	\$3,647		\$3,647	\$29	\$3,676
Patrol	4,100	10.269 %	\$149,531		\$149,531	\$1,205	\$150,736
Investigations	1,400	3.507 %	\$51,059		\$51,059	\$411	\$51,470
Police Support Services	1,900	4.759 %	\$69,295		\$69,295	\$558	\$69,853
Neighborhood Services	420	1.052 %	\$15,318		\$15,318	\$123	\$15,441
Traffic Safety	500	1.252 %	\$18,236		\$18,236	\$147	\$18,383
Emergency Response	4,400	11.021 %	\$160,473		\$160,473	\$1,293	\$161,766

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	575	1.440 %	\$20,971		\$20,971	\$169	\$21,140
FD500 Water Fund	2,875	7.201 %	\$104,854		\$104,854	\$845	\$105,699
FD510 Parking Fund	2,100	5.260 %	\$76,589		\$76,589	\$617	\$77,206
FD520 Sewer Fund	3,035	7.602 %	\$110,690		\$110,690	\$892	\$111,582
FD530 Transit Fund	250	0.626 %	\$9,118		\$9,118	\$73	\$9,191
FD640 Reservoir Operations	360	0.902 %	\$13,130		\$13,130	\$106	\$13,236
FD240 CDBG Fund	100	0.250 %	\$3,647		\$3,647	\$29	\$3,676
FD290 Tourism Bid Fund	85	0.213 %	\$3,100		\$3,100	\$25	\$3,125
City Council	500	1.252 %	\$18,236		\$18,236		\$18,236
Golf Course Oper & Maint	300	0.756 %	\$10,944		\$10,944	\$87	\$11,031
Total	<u>39,925</u>	<u>100.000 %</u>	<u>\$1,456,107</u>		<u>\$1,456,107</u>	<u>\$10,434</u>	<u>\$1,466,541</u>

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

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

**Risk Management
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Risk Management</u>	<u>Workers Comp Premiums</u>
City Administration	\$23,184	\$12,243	\$10,941
City Council	\$38,641	\$20,405	\$18,236
Natural Resources Protection	\$15,456	\$8,162	\$7,294
City Attorney	\$23,184	\$12,243	\$10,941
Administration & Records	\$36,322	\$19,181	\$17,141
Finance	\$102,012	\$53,870	\$48,142
Network Services	\$50,233	\$26,527	\$23,706
Geographic Information Services	\$23,184	\$12,243	\$10,941
Human Resources	\$28,594	\$15,100	\$13,494
Public Works Administration	\$54,534	\$28,798	\$25,736
Building Maintenance	\$38,952	\$20,569	\$18,383
Vehicle & Equipment Maintenance	\$35,057	\$18,513	\$16,544
CIP Project Engineering	\$114,519	\$60,475	\$54,044
Transportation/Plan Engineering	\$52,196	\$27,563	\$24,633
Engineering Development Review	\$33,110	\$17,485	\$15,625
Hazard Prevention	\$44,795	\$23,655	\$21,140
Economic Development	\$7,790	\$4,114	\$3,676
Community Promotion	\$7,790	\$4,114	\$3,676
Community Development Admin	\$52,585	\$27,769	\$24,816
Development Review	\$31,162	\$16,456	\$14,706
Traffic Signals & Lights	\$15,581	\$8,228	\$7,353
Long Range Planning	\$31,162	\$16,456	\$14,706
Building and Safety	\$95,433	\$50,396	\$45,037
Landscape & Park Maintenance	\$119,194	\$62,943	\$56,251
Swim Center Maintenance	\$11,686	\$6,171	\$5,515
Tree Maintenance	\$34,278	\$18,102	\$16,176
Streets & Sidewalk Maintenance	\$83,747	\$44,225	\$39,522
Flood Control	\$27,656	\$14,605	\$13,051
Recreation Administration	\$38,952	\$20,569	\$18,383
Facilities - Parks and Recreation	\$7,790	\$4,114	\$3,676
Recreational Sports	\$7,790	\$4,114	\$3,676
Youth Services	\$15,581	\$8,228	\$7,353
Community Services	\$7,790	\$4,114	\$3,676
Ranger Program	\$15,581	\$8,228	\$7,353
Aquatics & Sinsheimer Park	\$7,790	\$4,114	\$3,676
Golf Course Oper & Maint	\$23,372	\$12,341	\$11,031
Police Administration	\$42,848	\$22,627	\$20,221
Patrol	\$319,408	\$168,672	\$150,736
Investigations	\$109,065	\$57,595	\$51,470
Police Support Services	\$148,018	\$78,165	\$69,853

**Risk Management
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Risk Management</u>	<u>Workers Comp Premiums</u>
Neighborhood Services	\$32,720	\$17,279	\$15,441
Traffic Safety	\$38,952	\$20,569	\$18,383
Fire Administration	\$31,162	\$16,456	\$14,706
Emergency Response	\$342,780	\$181,014	\$161,766
FD240 CDBG Fund	\$7,790	\$4,114	\$3,676
FD290 Tourism Bid Fund	\$6,622	\$3,497	\$3,125
FD500 Water Fund	\$223,975	\$118,276	\$105,699
FD510 Parking Fund	\$163,599	\$86,393	\$77,206
FD520 Sewer Fund	\$236,441	\$124,859	\$111,582
FD530 Transit Fund	\$19,476	\$10,285	\$9,191
FD640 Reservoir Operations	\$28,046	\$14,810	\$13,236
Total	<u>\$3,107,585</u>	<u>\$1,641,044</u>	<u>\$1,466,541</u>

SCHEDULE 13.01

WELLNESS PROGRAM

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

Wellness Program
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$16,333			\$16,333
Allocated additions:				
10010100 - City Administration	\$158	\$27	\$185	
10010200 - City Council	\$31	\$29	\$60	
10015100 - City Attorney	\$129	\$20	\$149	
10025100 - Finance	\$199	\$37	\$236	
10025300 - Network Services	\$1,566	\$87	\$1,653	
10026100 - Support Services	\$26		\$26	
10050230 - Building Maintenance		\$7,859	\$7,859	
Total allocated additions:	<u>\$2,109</u>	<u>\$8,059</u>	<u>\$10,168</u>	<u>\$10,168</u>
Total to be allocated	<u>\$18,442</u>	<u>\$8,059</u>		<u>\$26,501</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	\$16,333		\$16,333
Departmental Expenditures	\$16,333		\$16,333
 Additions: 1st			
Other	\$2,109	\$2,109	
Functional Cost	\$18,442	\$2,109	\$16,333
Reallocate Admin		(\$2,109)	\$2,109
Allocable Costs	\$18,442		\$18,442
1st Allocation	\$18,442		\$18,442
 Additions: 2nd			
Other	\$8,059	\$8,059	
Functional Cost	\$8,059	\$8,059	
Reallocate Admin		(\$8,059)	\$8,059
Allocable Costs	\$8,059		\$8,059
2nd Allocation	\$8,059		\$8,059
 Total allocated	\$26,501		\$26,501

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	1.373 %	\$253		\$253	\$125	\$378
Fire Administration	400	0.999 %	\$184		\$184	\$91	\$275
Flood Control	355	0.886 %	\$163		\$163	\$81	\$244
Recreation Administration	500	1.248 %	\$230		\$230	\$113	\$343
Building Maintenance	500	1.248 %	\$230		\$230	\$113	\$343
Long Range Planning	400	0.999 %	\$184		\$184	\$91	\$275
Building and Safety	1,225	3.058 %	\$564		\$564	\$278	\$842
Development Review	400	0.999 %	\$184		\$184	\$91	\$275
Economic Development	100	0.250 %	\$46		\$46	\$23	\$69
Natural Resources Protection	200	0.499 %	\$92		\$92		\$92
City Administration	300	0.749 %	\$138		\$138		\$138
Public Works Administration	700	1.748 %	\$322		\$322	\$159	\$481
Recreational Sports	100	0.250 %	\$46		\$46	\$23	\$69
Transportation/Plan Engineering	670	1.673 %	\$308		\$308	\$152	\$460
CIP Project Engineering	1,470	3.670 %	\$677		\$677	\$334	\$1,011
City Attorney	300	0.749 %	\$138		\$138		\$138
Administration & Records	470	1.173 %	\$216		\$216		\$216
Human Resources	370	0.924 %	\$170		\$170		\$170
Risk Management	130	0.325 %	\$60		\$60		\$60
Finance	1,320	3.295 %	\$608		\$608		\$608
Network Services	650	1.623 %	\$299		\$299		\$299
Facilities - Parks and Recreation	100	0.250 %	\$46		\$46	\$23	\$69
Vehicle & Equipment Maintenance	450	1.123 %	\$207		\$207	\$102	\$309
Geographic Information Services	300	0.749 %	\$138		\$138		\$138
Community Promotion	100	0.250 %	\$46		\$46	\$23	\$69
Community Development Admin	675	1.685 %	\$311		\$311	\$153	\$464
Landscape & Park Maintenance	1,530	3.820 %	\$704		\$704	\$347	\$1,051
Swim Center Maintenance	150	0.374 %	\$69		\$69	\$34	\$103
Tree Maintenance	440	1.098 %	\$203		\$203	\$100	\$303
Streets & Sidewalk Maintenance	1,075	2.684 %	\$495		\$495	\$244	\$739
Traffic Signals & Lights	200	0.499 %	\$92		\$92	\$45	\$137
Engineering Development Review	425	1.061 %	\$196		\$196	\$96	\$292
Youth Services	200	0.499 %	\$92		\$92	\$45	\$137
Community Services	100	0.250 %	\$46		\$46	\$23	\$69
Ranger Program	200	0.499 %	\$92		\$92	\$45	\$137
Aquatics & Sinsheimer Park	100	0.250 %	\$46		\$46	\$23	\$69
Patrol	4,100	10.236 %	\$1,888		\$1,888	\$930	\$2,818
Investigations	1,400	3.495 %	\$645		\$645	\$318	\$963
Police Support Services	1,900	4.743 %	\$875		\$875	\$431	\$1,306
Neighborhood Services	420	1.049 %	\$193		\$193	\$95	\$288
Traffic Safety	500	1.248 %	\$230		\$230	\$113	\$343

**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	4,400	10.985 %	\$2,026		\$2,026	\$998	\$3,024
Hazard Prevention	575	1.436 %	\$265		\$265	\$130	\$395
FD500 Water Fund	2,875	7.178 %	\$1,324		\$1,324	\$652	\$1,976
FD510 Parking Fund	2,100	5.243 %	\$967		\$967	\$477	\$1,444
FD520 Sewer Fund	3,035	7.577 %	\$1,397		\$1,397	\$689	\$2,086
FD530 Transit Fund	250	0.624 %	\$115		\$115	\$57	\$172
FD640 Reservoir Operations	360	0.899 %	\$166		\$166	\$82	\$248
FD240 CDBG Fund	100	0.250 %	\$46		\$46	\$23	\$69
FD290 Tourism Bid Fund	85	0.212 %	\$39		\$39	\$19	\$58
City Council	500	1.248 %	\$230		\$230		\$230
Golf Course Oper & Maint	300	0.748 %	\$141		\$141	\$68	\$209
Total	<u>40,055</u>	<u>100.000 %</u>	<u>\$18,442</u>		<u>\$18,442</u>	<u>\$8,059</u>	<u>\$26,501</u>

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

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

Wellness Program
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Wellness Program</u>
City Administration	\$138	\$138
City Council	\$230	\$230
Natural Resources Protection	\$92	\$92
City Attorney	\$138	\$138
Administration & Records	\$216	\$216
Finance	\$608	\$608
Network Services	\$299	\$299
Geographic Information Services	\$138	\$138
Human Resources	\$170	\$170
Risk Management	\$60	\$60
Public Works Administration	\$481	\$481
Building Maintenance	\$343	\$343
Vehicle & Equipment Maintenance	\$309	\$309
CIP Project Engineering	\$1,011	\$1,011
Transportation/Plan Engineering	\$460	\$460
Engineering Development Review	\$292	\$292
Hazard Prevention	\$395	\$395
Economic Development	\$69	\$69
Community Promotion	\$69	\$69
Community Development Admin	\$464	\$464
Development Review	\$275	\$275
Traffic Signals & Lights	\$137	\$137
Long Range Planning	\$275	\$275
Building and Safety	\$842	\$842
Landscape & Park Maintenance	\$1,051	\$1,051
Swim Center Maintenance	\$103	\$103
Tree Maintenance	\$303	\$303
Streets & Sidewalk Maintenance	\$739	\$739
Flood Control	\$244	\$244
Recreation Administration	\$343	\$343
Facilities - Parks and Recreation	\$69	\$69
Recreational Sports	\$69	\$69
Youth Services	\$137	\$137
Community Services	\$69	\$69
Ranger Program	\$137	\$137
Aquatics & Sinsheimer Park	\$69	\$69
Golf Course Oper & Maint	\$209	\$209
Police Administration	\$378	\$378
Patrol	\$2,818	\$2,818
Investigations	\$963	\$963
Police Support Services	\$1,306	\$1,306

Wellness Program
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Wellness Program</u>
Neighborhood Services	\$288	\$288
Traffic Safety	\$343	\$343
Fire Administration	\$275	\$275
Emergency Response	\$3,024	\$3,024
FD240 CDBG Fund	\$69	\$69
FD290 Tourism Bid Fund	\$58	\$58
FD500 Water Fund	\$1,976	\$1,976
FD510 Parking Fund	\$1,444	\$1,444
FD520 Sewer Fund	\$2,086	\$2,086
FD530 Transit Fund	\$172	\$172
FD640 Reservoir Operations	\$248	\$248
Total	<u>\$26,501</u>	<u>\$26,501</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 based on a time analysis for the following staff members: Department Director, Deputy Director, City Engineer, Administrative Assistants, and other positions that are assigned to the administration function, both as permanent and part-time staff are represented below.

Costs are allocated as follows:

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

Public Works Administration
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$872,263			\$872,263
Allocated additions:				
10000000 - Building Use Charge	\$33,176		\$33,176	
10010100 - City Administration	\$8,454	\$1,447	\$9,901	
10010200 - City Council	\$1,635	\$1,559	\$3,194	
10015100 - City Attorney	\$6,876	\$1,059	\$7,935	
10020100 - Administration & Records	\$21,050	\$7,794	\$28,844	
10025100 - Finance	\$11,246	\$2,121	\$13,367	
10025300 - Network Services	\$53,177	\$2,832	\$56,009	
10025450 - Geographic Information Services	\$69,760	\$6,729	\$76,489	
10026100 - Support Services	\$3,586	\$32	\$3,618	
10030100 - Human Resources	\$10,798	\$944	\$11,742	
10030200 - Risk Management	\$54,098	\$436	\$54,534	
10030300 - Wellness Program	\$322	\$159	\$481	
10050230 - Building Maintenance		\$39,519	\$39,519	
Total allocated additions:	<u>\$274,178</u>	<u>\$64,631</u>	<u>\$338,809</u>	<u>\$338,809</u>
Total to be allocated	<u>\$1,146,441</u>	<u>\$64,631</u>		<u>\$1,211,072</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>Development Review</u>	<u>Long Range Planning</u>	<u>Utilities</u>
Wages & Benefits									
SALARIES & WAGES	\$598,766	\$176,037	\$46,824	\$46,824	\$121,130	\$131,908	\$40,656	\$20,238	\$15,149
FRINGE BENEFITS	\$228,852	\$67,282	\$17,896	\$17,896	\$46,297	\$50,416	\$15,539	\$7,735	\$5,791
Other Expense and Cost									
SERVICES & SUPPLIES	\$44,645	\$13,126	\$3,491	\$3,491	\$9,032	\$9,835	\$3,031	\$1,509	\$1,130
Departmental Expenditures	\$872,263	\$256,445	\$68,211	\$68,211	\$176,459	\$192,159	\$59,226	\$29,482	\$22,070
Additions: 1st									
Other	\$274,178	\$274,178							
Functional Cost	\$1,146,441	\$530,623	\$68,211	\$68,211	\$176,459	\$192,159	\$59,226	\$29,482	\$22,070
Reallocate Admin		(\$530,623)	\$58,774	\$58,774	\$152,047	\$165,575	\$51,032	\$25,403	\$19,018
Allocable Costs	\$1,146,441		\$126,985	\$126,985	\$328,506	\$357,734	\$110,258	\$54,885	\$41,088
1st Allocation	\$1,146,441		\$126,985	\$126,985	\$328,506	\$357,734	\$110,258	\$54,885	\$41,088
Additions: 2nd									
Other	\$64,631	\$64,631							
Functional Cost	\$64,631	\$64,631							
Reallocate Admin		(\$64,631)	\$7,159	\$7,159	\$18,520	\$20,167	\$6,216	\$3,094	\$2,316
Allocable Costs	\$64,631		\$7,159	\$7,159	\$18,520	\$20,167	\$6,216	\$3,094	\$2,316
2nd Allocation	\$64,631		\$7,159	\$7,159	\$18,520	\$20,167	\$6,216	\$3,094	\$2,316
Total allocated	\$1,211,072		\$134,144	\$134,144	\$347,026	\$377,901	\$116,474	\$57,979	\$43,404

Public Works Administration
Detail allocation of
Deputy Director

<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>
Vehicle & Equipment Maintenace	1,278,908	17.998 %	\$22,855		\$22,855	\$1,288	\$24,143
Engineering Development Review	463,670	6.525 %	\$8,286		\$8,286	\$467	\$8,753
Transportation/Plan Engineering	666,276	9.377 %	\$11,907		\$11,907	\$671	\$12,578
FD510 Parking Fund	1,869,872	26.315 %	\$33,416		\$33,416	\$1,884	\$35,300
FD530 Transit Fund	2,827,081	39.785 %	\$50,521		\$50,521	\$2,849	\$53,370
Total	<u>7,105,807</u>	<u>100.000 %</u>	<u>\$126,985</u>		<u>\$126,985</u>	<u>\$7,159</u>	<u>\$134,144</u>

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

Source: 13-14 exp for CAP worksheet

Public Works Administration
Detail allocation of
Deputy Director - FTE

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Transportation/Plan Engineering	670	17.202 %	\$21,843		\$21,843	\$1,231	\$23,074
Vehicle & Equipment Maintenace	450	11.553 %	\$14,671		\$14,671	\$827	\$15,498
Engineering Development Review	425	10.911 %	\$13,856		\$13,856	\$781	\$14,637
FD510 Parking Fund	2,100	53.915 %	\$68,464		\$68,464	\$3,860	\$72,324
FD530 Transit Fund	250	6.419 %	\$8,151		\$8,151	\$460	\$8,611
Total	3,895	100.000 %	\$126,985		\$126,985	\$7,159	\$134,144

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

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

Public Works Administration
Detail allocation of
Deputy Director/City Engineer

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Landscape & Park Maintenance	341	16.856 %	\$55,373		\$55,373	\$3,122	\$58,495
Tree Maintenance	128	6.327 %	\$20,785		\$20,785	\$1,172	\$21,957
Building Maintenance	21	1.038 %	\$3,410		\$3,410	\$192	\$3,602
Swim Center Maintenance	21	1.038 %	\$3,410		\$3,410	\$192	\$3,602
Traffic Signals & Lights	43	2.126 %	\$6,983		\$6,983	\$394	\$7,377
Flood Control	319	15.769 %	\$51,801		\$51,801	\$2,920	\$54,721
CIP Project Engineering	1,022	50.519 %	\$165,958		\$165,958	\$9,356	\$175,314
Streets & Sidewalk Maintenance	128	6.327 %	\$20,786		\$20,786	\$1,172	\$21,958
Total	<u>2,023</u>	<u>100.000 %</u>	<u>\$328,506</u>		<u>\$328,506</u>	<u>\$18,520</u>	<u>\$347,026</u>

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

Source: FY14 SWs-all depts worksheet

Public Works Administration
Detail allocation of
Director

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Flood Control	355	3.692 %	\$13,208		\$13,208	\$745	\$13,953
Building Maintenance	500	5.200 %	\$18,603		\$18,603	\$1,049	\$19,652
Transportation/Plan Engineering	670	6.968 %	\$24,928		\$24,928	\$1,405	\$26,333
CIP Project Engineering	1,470	15.289 %	\$54,693		\$54,693	\$3,083	\$57,776
Vehicle & Equipment Mainteneace	450	4.680 %	\$16,743		\$16,743	\$944	\$17,687
Landscape & Park Maintenance	1,530	15.913 %	\$56,925		\$56,925	\$3,209	\$60,134
Swim Center Maintenance	150	1.560 %	\$5,581		\$5,581	\$315	\$5,896
Tree Maintenance	440	4.576 %	\$16,371		\$16,371	\$923	\$17,294
Streets & Sidewalk Maintenance	1,075	11.180 %	\$39,996		\$39,996	\$2,255	\$42,251
Traffic Signals & Lights	200	2.080 %	\$7,441		\$7,441	\$419	\$7,860
Engineering Development Review	425	4.420 %	\$15,812		\$15,812	\$891	\$16,703
FD510 Parking Fund	2,100	21.841 %	\$78,132		\$78,132	\$4,405	\$82,537
FD530 Transit Fund	250	2.601 %	\$9,301		\$9,301	\$524	\$9,825
Total	<u>9,615</u>	<u>100.000 %</u>	<u>\$357,734</u>		<u>\$357,734</u>	<u>\$20,167</u>	<u>\$377,901</u>

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

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

Public Works Administration
Detail allocation of
Development Review

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Development Review	100	100.000 %	\$110,258		\$110,258	\$6,216	\$116,474
Total	100	100.000 %	\$110,258		\$110,258	\$6,216	\$116,474

(A) Alloc basis: Direct Allocation to Development Review

Source: FY14 SWs-all depts worksheet

Public Works Administration
Detail allocation of
Long Range Planning

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Long Range Planning	100	100.000 %	\$54,885		\$54,885	\$3,094	\$57,979
Total	100	100.000 %	\$54,885		\$54,885	\$3,094	\$57,979

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

Source: FY14 SWs-all depts worksheet

Public Works Administration
Detail allocation of
Utilities

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD500 Water Fund	50	50.000 %	\$20,544	(\$11,131)	\$9,413	\$1,158	\$10,571
FD520 Sewer Fund	50	50.000 %	\$20,544	(\$11,131)	\$9,413	\$1,158	\$10,571
Subtotal	<u>100</u>	<u>100.000 %</u>	<u>\$41,088</u>	<u>(\$22,262)</u>	<u>\$18,826</u>	<u>\$2,316</u>	<u>\$21,142</u>
Direct Billed				\$22,262	\$22,262		\$22,262
Total	<u>100</u>	<u>100.000 %</u>	<u>\$41,088</u>	<u>\$0</u>	<u>\$41,088</u>	<u>\$2,316</u>	<u>\$43,404</u>

(A) Alloc basis: Analysis of Time Worked

Source: FY14 SWs-all depts worksheet

Public Works Administration
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Deputy Director</u>	<u>Deputy Director - FTE</u>	<u>Deputy Director/City Engineer</u>	<u>Director</u>	<u>Development Review</u>	<u>Long Range Planning</u>	<u>Utilities</u>
Building Maintenance	\$23,254			\$3,602	\$19,652			
Vehicle & Equipment Maintenance	\$57,328	\$24,143	\$15,498		\$17,687			
CIP Project Engineering	\$233,090			\$175,314	\$57,776			
Transportation/Plan Engineering	\$61,985	\$12,578	\$23,074		\$26,333			
Engineering Development Review	\$40,093	\$8,753	\$14,637		\$16,703			
Development Review	\$116,474					\$116,474		
Traffic Signals & Lights	\$15,237			\$7,377	\$7,860			
Long Range Planning	\$57,979						\$57,979	
Landscape & Park Maintenance	\$118,629			\$58,495	\$60,134			
Swim Center Maintenance	\$9,498			\$3,602	\$5,896			
Tree Maintenance	\$39,251			\$21,957	\$17,294			
Streets & Sidewalk Maintenance	\$64,209			\$21,958	\$42,251			
Flood Control	\$68,674			\$54,721	\$13,953			
FD500 Water Fund	\$10,571							\$10,571
FD510 Parking Fund	\$190,161	\$35,300	\$72,324		\$82,537			
FD520 Sewer Fund	\$10,571							\$10,571
FD530 Transit Fund	\$71,806	\$53,370	\$8,611		\$9,825			
Subtotal	\$1,188,810	\$134,144	\$134,144	\$347,026	\$377,901	\$116,474	\$57,979	\$21,142
Direct Billed	\$22,262							\$22,262
Total	\$1,211,072	\$134,144	\$134,144	\$347,026	\$377,901	\$116,474	\$57,979	\$43,404

SCHEDULE 15.01

BUILDING MAINTENANCE

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

Prepared by:

SCHEDULE 15.01

BUILDING MAINTENANCE

NATURE AND EXTENT OF SERVICE

CONTINUED

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

**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>
	\$1,068,592			\$1,068,592
Allocated additions:				
10000000 - Building Use Charge	\$9,714		\$9,714	
10010100 - City Administration	\$10,357	\$1,773	\$12,130	
10010200 - City Council	\$2,003	\$1,910	\$3,913	
10015100 - City Attorney	\$8,424	\$1,297	\$9,721	
10020100 - Administration & Records	\$1,879	\$646	\$2,525	
10025100 - Finance	\$17,017	\$3,217	\$20,234	
10025300 - Network Services	\$42,231	\$2,287	\$44,518	
10026100 - Support Services	\$4,558	\$41	\$4,599	
10030100 - Human Resources	\$7,713	\$674	\$8,387	
10030200 - Risk Management	\$38,641	\$311	\$38,952	
10030300 - Wellness Program	\$230	\$113	\$343	
10050100 - Public Works Administration	\$22,013	\$1,241	\$23,254	
10050340 - Vehicle & Equipment Maintenance		\$15,544	\$15,544	
Total allocated additions:	<u>\$164,780</u>	<u>\$29,054</u>	<u>\$193,834</u>	<u>\$193,834</u>
Total to be allocated	<u>\$1,233,372</u>	<u>\$29,054</u>	:	<u>\$1,262,426</u>

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

	<u>Total</u>	<u>General & Admin</u>	<u>Janitorial - Other</u>	<u>Janitorial - City Hall</u>	<u>Janitorial - Corp Yard</u>	<u>Janitorial - 919 Palm Street</u>	<u>Utilities</u>	<u>Parking Facility Maintenance</u>	<u>Maintenance</u>
<u>Wages & Benefits</u>									
SALARIES & WAGES	\$316,360	\$76,875						\$8,700	\$230,785
FRINGE BENEFITS	\$159,214	\$38,689						\$4,378	\$116,147
<u>Other Expense and Cost</u>									
CONTRACT SERVICES	\$191,310		\$61,260	\$41,400	\$17,275	\$26,275			\$45,100
JANITORIAL SUPPLIES	\$1,273		\$1,273						
UTILITIES	\$304,474						\$304,474		
SERVICES & SUPPLIES	\$95,961								\$95,961
Departmental Expenditures	\$1,068,592	\$115,564	\$62,533	\$41,400	\$17,275	\$26,275	\$304,474	\$13,078	\$487,993
Additions: 1st									
Other	\$164,780	\$164,780							
Functional Cost	\$1,233,372	\$280,344	\$62,533	\$41,400	\$17,275	\$26,275	\$304,474	\$13,078	\$487,993
Reallocate Admin		(\$280,344)	\$18,395	\$12,178	\$5,082	\$7,729	\$89,564	\$3,847	\$143,549
Allocable Costs	\$1,233,372		\$80,928	\$53,578	\$22,357	\$34,004	\$394,038	\$16,925	\$631,542
1st Allocation	\$1,233,372		\$80,928	\$53,578	\$22,357	\$34,004	\$394,038	\$16,925	\$631,542
Additions: 2nd									
Other	\$29,054	\$29,054							
Functional Cost	\$29,054	\$29,054							
Reallocate Admin		(\$29,054)	\$1,906	\$1,262	\$527	\$801	\$9,282	\$399	\$14,877
Allocable Costs	\$29,054		\$1,906	\$1,262	\$527	\$801	\$9,282	\$399	\$14,877
2nd Allocation	\$29,054		\$1,906	\$1,262	\$527	\$801	\$9,282	\$399	\$14,877
Total allocated	\$1,262,426		\$82,834	\$54,840	\$22,884	\$34,805	\$403,320	\$17,324	\$646,419

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

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD510 Parking Fund							
Facilities - Parks and Recreation	29,756	76.040 %	\$61,538		\$61,538	\$1,483	\$63,021
Fire Administration	4,276	10.927 %	\$8,843		\$8,843	\$213	\$9,056
Recreation Administration	700	1.789 %	\$1,448		\$1,448	\$35	\$1,483
Recreational Sports	700	1.789 %	\$1,448		\$1,448	\$35	\$1,483
Teens, Seniors and Classes	700	1.789 %	\$1,448		\$1,448	\$35	\$1,483
Youth Services	700	1.789 %	\$1,448		\$1,448	\$35	\$1,483
Community Services	700	1.789 %	\$1,448		\$1,448	\$35	\$1,483
Ranger Program	700	1.789 %	\$1,448		\$1,448	\$35	\$1,483
Wellness Program	900	2.299 %	\$1,859		\$1,859		\$1,859
Total	<u>39,132</u>	<u>100.000 %</u>	<u>\$80,928</u>		<u>\$80,928</u>	<u>\$1,906</u>	<u>\$82,834</u>

(A) Alloc basis: Square Feet by Department

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

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

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	938	7.470 %	\$4,002		\$4,002		\$4,002
City Council	2,502	19.925 %	\$10,675		\$10,675		\$10,675
Cultural Activities	110	0.876 %	\$469		\$469	\$477	\$946
Economic Development	100	0.796 %	\$427		\$427	\$434	\$861
Natural Resources Protection	214	1.704 %	\$913		\$913		\$913
City Attorney	550	4.380 %	\$2,347		\$2,347		\$2,347
Administration & Records	906	7.215 %	\$3,866		\$3,866		\$3,866
Finance	3,537	28.168 %	\$15,092		\$15,092		\$15,092
Network Services	2,484	19.782 %	\$10,599		\$10,599		\$10,599
Human Resources	1,000	7.964 %	\$4,267		\$4,267		\$4,267
Risk Management	135	1.075 %	\$576		\$576		\$576
FD290 Tourism Bid Fund	81	0.645 %	\$345		\$345	\$351	\$696
Total	12,557	100.000 %	\$53,578		\$53,578	\$1,262	\$54,840

(A) Alloc basis: Square Feet by Department

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

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

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Landscape & Park Maintenance	780	27.857 %	\$6,228		\$6,228	\$147	\$6,375
Tree Maintenance	120	4.286 %	\$958		\$958	\$23	\$981
Streets & Sidewalk Maintenance	450	16.071 %	\$3,593		\$3,593	\$85	\$3,678
Pavement Maintenance	450	16.071 %	\$3,593		\$3,593	\$85	\$3,678
Vehicle & Equipment Maintenace	100	3.571 %	\$798		\$798	\$19	\$817
FD500 Water Fund	450	16.071 %	\$3,593		\$3,593	\$85	\$3,678
FD520 Sewer Fund	450	16.073 %	\$3,594		\$3,594	\$83	\$3,677
Total	<u>2,800</u>	<u>100.000 %</u>	<u>\$22,357</u>		<u>\$22,357</u>	<u>\$527</u>	<u>\$22,884</u>

(A) Alloc basis: Square Feet by Department

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

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

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Community Development Admin	3,600	19.983 %	\$6,795		\$6,795	\$235	\$7,030
Development Review	820	4.552 %	\$1,548		\$1,548	\$54	\$1,602
Long Range Planning	820	4.552 %	\$1,548		\$1,548	\$54	\$1,602
Building and Safety	2,280	12.656 %	\$4,304		\$4,304	\$149	\$4,453
Public Works Administration	4,620	25.645 %	\$8,720		\$8,720		\$8,720
Engineering Development Review	616	3.419 %	\$1,163		\$1,163	\$40	\$1,203
CIP Project Engineering	3,920	21.760 %	\$7,399		\$7,399	\$256	\$7,655
Transportation/Plan Engineering	100	0.555 %	\$189		\$189	\$7	\$196
Geographic Information Services	1,119	6.211 %	\$2,112		\$2,112		\$2,112
FD530 Transit Fund	120	0.667 %	\$226		\$226	\$6	\$232
Total	<u>18,015</u>	<u>100.000 %</u>	<u>\$34,004</u>		<u>\$34,004</u>	<u>\$801</u>	<u>\$34,805</u>

(A) Alloc basis: Square Feet by Department

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

Building Maintenance
Detail allocation of
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 %	\$3,242		\$3,242		\$3,242
City Council	2,502	2.195 %	\$8,648		\$8,648		\$8,648
Economic Development	100	0.088 %	\$346		\$346	\$10	\$356
Natural Resources Protection	214	0.188 %	\$740		\$740		\$740
City Attorney	550	0.482 %	\$1,901		\$1,901		\$1,901
Administration & Records	906	0.795 %	\$3,132		\$3,132		\$3,132
Finance	3,537	3.103 %	\$12,226		\$12,226		\$12,226
Network Services	2,484	2.179 %	\$8,586		\$8,586		\$8,586
Human Resources	1,000	0.877 %	\$3,457		\$3,457		\$3,457
Risk Management	135	0.118 %	\$467		\$467		\$467
Long Range Planning	820	0.719 %	\$2,834		\$2,834	\$80	\$2,914
Building and Safety	2,280	2.000 %	\$7,881		\$7,881	\$223	\$8,104
Public Works Administration	4,620	4.053 %	\$15,969		\$15,969		\$15,969
Vehicle & Equipment Maintenance	10,400	9.123 %	\$35,949		\$35,949	\$1,015	\$36,964
Engineering Development Review	616	0.540 %	\$2,129		\$2,129	\$60	\$2,189
CIP Project Engineering	3,920	3.439 %	\$13,550		\$13,550	\$383	\$13,933
Transportation/Plan Engineering	100	0.088 %	\$346		\$346	\$10	\$356
Recreation Administration	700	0.614 %	\$2,420		\$2,420	\$68	\$2,488
Facilities - Parks and Recreation	38,886	34.112 %	\$134,413		\$134,413	\$3,796	\$138,209
Recreational Sports	700	0.614 %	\$2,420		\$2,420	\$68	\$2,488
FD500 Water Fund	4,475	3.926 %	\$15,468		\$15,468	\$437	\$15,905
FD520 Sewer Fund	4,475	3.926 %	\$15,468		\$15,468	\$437	\$15,905
FD530 Transit Fund	120	0.105 %	\$415		\$415	\$12	\$427
Geographic Information Services	1,119	0.982 %	\$3,868		\$3,868		\$3,868
Cultural Activities	110	0.096 %	\$380		\$380	\$11	\$391
Wellness Program	900	0.790 %	\$3,111		\$3,111		\$3,111
Community Development Admin	3,600	3.158 %	\$12,444		\$12,444	\$351	\$12,795
Development Review	820	0.719 %	\$2,834		\$2,834	\$80	\$2,914
Landscape & Park Maintenance	3,680	3.228 %	\$12,720		\$12,720	\$359	\$13,079
Tree Maintenance	620	0.544 %	\$2,143		\$2,143	\$61	\$2,204
Streets & Sidewalk Maintenance	3,425	3.004 %	\$11,839		\$11,839	\$334	\$12,173
Traffic Signals & Lights	650	0.570 %	\$2,247		\$2,247	\$63	\$2,310
Youth Services	700	0.614 %	\$2,420		\$2,420	\$68	\$2,488
Community Services	700	0.614 %	\$2,420		\$2,420	\$68	\$2,488
Ranger Program	700	0.614 %	\$2,420		\$2,420	\$68	\$2,488
Teens, Seniors and Classes	700	0.614 %	\$2,420		\$2,420	\$68	\$2,488
Pavement Maintenance	3,425	3.004 %	\$11,839		\$11,839	\$334	\$12,173
FD290 Tourism Bid Fund	81	0.071 %	\$280		\$280	\$8	\$288
Swim Center Maintenance	8,288	7.271 %	\$28,646		\$28,646	\$810	\$29,456
Total	<u>113,996</u>	<u>100.000 %</u>	<u>\$394,038</u>		<u>\$394,038</u>	<u>\$9,282</u>	<u>\$403,320</u>

Building Maintenance
Detail allocation of
Utilities

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

Building Maintenance
Detail allocation of
Parking Facility Maintenance

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD510 Parking Fund	1	100.000 %	\$16,925		\$16,925	\$399	\$17,324
Total	1	100.000 %	\$16,925		\$16,925	\$399	\$17,324

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

Source: FY14 SWs-all depts worksheet

**Building Maintenance
Detail allocation of
Maintenance**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	938	0.477 %	\$3,011		\$3,011		\$3,011
City Council	2,502	1.272 %	\$8,031		\$8,031		\$8,031
Cultural Activities	110	0.056 %	\$353		\$353	\$9	\$362
Economic Development	100	0.051 %	\$321		\$321	\$8	\$329
Natural Resources Protection	214	0.109 %	\$687		\$687		\$687
City Attorney	550	0.280 %	\$1,765		\$1,765		\$1,765
Administration & Records	906	0.460 %	\$2,908		\$2,908		\$2,908
Finance	3,537	1.798 %	\$11,354		\$11,354		\$11,354
Network Services	2,484	1.263 %	\$7,974		\$7,974		\$7,974
Human Resources	1,000	0.508 %	\$3,210		\$3,210		\$3,210
Risk Management	135	0.069 %	\$433		\$433		\$433
Long Range Planning	820	0.417 %	\$2,632		\$2,632	\$69	\$2,701
Building and Safety	2,280	1.159 %	\$7,319		\$7,319	\$191	\$7,510
Public Works Administration	4,620	2.348 %	\$14,830		\$14,830		\$14,830
Vehicle & Equipment Maintenance	10,400	5.286 %	\$33,384		\$33,384	\$870	\$34,254
Engineering Development Review	616	0.313 %	\$1,977		\$1,977	\$52	\$2,029
CIP Project Engineering	3,920	1.992 %	\$12,583		\$12,583	\$328	\$12,911
Transportation/Plan Engineering	100	0.051 %	\$321		\$321	\$8	\$329
Recreation Administration	700	0.356 %	\$2,247		\$2,247	\$59	\$2,306
Recreational Sports	700	0.356 %	\$2,247		\$2,247	\$59	\$2,306
Police Administration	5,550	2.821 %	\$17,815		\$17,815	\$464	\$18,279
Fire Administration	5,042	2.563 %	\$16,185		\$16,185	\$422	\$16,607
FD500 Water Fund	6,380	3.243 %	\$20,480		\$20,480	\$534	\$21,014
FD510 Parking Fund	7,025	3.571 %	\$22,550		\$22,550	\$588	\$23,138
FD520 Sewer Fund	6,380	3.243 %	\$20,480		\$20,480	\$534	\$21,014
FD530 Transit Fund	120	0.061 %	\$385		\$385	\$10	\$395
Geographic Information Services	1,119	0.569 %	\$3,592		\$3,592		\$3,592
Wellness Program	900	0.457 %	\$2,889		\$2,889		\$2,889
Community Development Admin	3,600	1.830 %	\$11,556		\$11,556	\$301	\$11,857
Development Review	820	0.417 %	\$2,632		\$2,632	\$69	\$2,701
Landscape & Park Maintenance	3,680	1.870 %	\$11,813		\$11,813	\$308	\$12,121
Tree Maintenance	620	0.315 %	\$1,990		\$1,990	\$52	\$2,042
Streets & Sidewalk Maintenance	3,425	1.741 %	\$10,994		\$10,994	\$287	\$11,281
Traffic Signals & Lights	650	0.330 %	\$2,086		\$2,086	\$54	\$2,140
Youth Services	700	0.356 %	\$2,247		\$2,247	\$59	\$2,306
Community Services	700	0.356 %	\$2,247		\$2,247	\$59	\$2,306
Ranger Program	700	0.356 %	\$2,247		\$2,247	\$59	\$2,306
Patrol	5,550	2.821 %	\$17,815		\$17,815	\$464	\$18,279
Investigations	5,550	2.821 %	\$17,815		\$17,815	\$464	\$18,279
Police Support Services	5,550	2.821 %	\$17,815		\$17,815	\$464	\$18,279
Support Services - Grant	5,550	2.821 %	\$17,815		\$17,815	\$464	\$18,279

**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	2.821 %	\$17,815		\$17,815	\$464	\$18,279
Traffic Safety	5,550	2.821 %	\$17,815		\$17,815	\$464	\$18,279
Emergency Response	5,042	2.563 %	\$16,185		\$16,185	\$422	\$16,607
Hazard Prevention	5,042	2.563 %	\$16,185		\$16,185	\$422	\$16,607
Training Services	5,042	2.563 %	\$16,185		\$16,185	\$422	\$16,607
Technical Services	5,042	2.563 %	\$16,185		\$16,185	\$422	\$16,607
Disaster Preparedness	5,042	2.563 %	\$16,185		\$16,185	\$422	\$16,607
Teens, Seniors and Classes	700	0.356 %	\$2,247		\$2,247	\$59	\$2,306
Pavement Maintenance	3,425	1.741 %	\$10,994		\$10,994	\$287	\$11,281
Facilities - Parks and Recreation	41,696	21.193 %	\$133,844		\$133,844	\$3,488	\$137,332
FD290 Tourism Bid Fund	81	0.041 %	\$260		\$260	\$7	\$267
Swim Center Maintenance	8,288	4.208 %	\$26,607		\$26,607	\$689	\$27,296
Total	196,743	100.000 %	\$631,542		\$631,542	\$14,877	\$646,419

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

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

**Building Maintenance
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Janitorial - Other</u>	<u>Janitorial - City Hall</u>	<u>Janitorial - Corp Yard</u>	<u>Janitorial - 919 Palm Street</u>	<u>Utilities</u>	<u>Parking Facility Maintenance</u>	<u>Maintenance</u>
Neighborhood Services	\$18,279							\$18,279
Traffic Safety	\$18,279							\$18,279
Fire Administration	\$25,663	\$9,056						\$16,607
Emergency Response	\$16,607							\$16,607
Training Services	\$16,607							\$16,607
Technical Services	\$16,607							\$16,607
Disaster Preparedness	\$16,607							\$16,607
FD290 Tourism Bid Fund	\$1,251		\$696			\$288		\$267
FD500 Water Fund	\$40,597			\$3,678		\$15,905		\$21,014
FD510 Parking Fund	\$40,462						\$17,324	\$23,138
FD520 Sewer Fund	\$40,596			\$3,677		\$15,905		\$21,014
FD530 Transit Fund	\$1,054				\$232	\$427		\$395
Total	\$1,262,426	\$82,834	\$54,840	\$22,884	\$34,805	\$403,320	\$17,324	\$646,419

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 the ability to ensure that all rolling stock is safe, efficient, and reliable. This program has five major activities: vehicle and construction equipment maintenance, general equipment maintenance, equipment installation, procurement and safety and environmental protection.

Costs are allocated as follows:

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

Vehicle & Equipment Maintenance
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,278,908			\$1,278,908
Allocated additions:				
10000000 - Building Use Charge	\$688		\$688	
10010100 - City Administration	\$12,396	\$2,121	\$14,517	
10010200 - City Council	\$2,397	\$2,286	\$4,683	
10015100 - City Attorney	\$10,082	\$1,552	\$11,634	
10020100 - Administration & Records	\$4,340	\$1,573	\$5,913	
10025100 - Finance	\$20,377	\$3,853	\$24,230	
10025300 - Network Services	\$19,542	\$1,059	\$20,601	
10026100 - Support Services	\$2,464	\$22	\$2,486	
10030100 - Human Resources	\$6,941	\$607	\$7,548	
10030200 - Risk Management	\$34,777	\$280	\$35,057	
10030300 - Wellness Program	\$207	\$102	\$309	
10050100 - Public Works Administration	\$54,269	\$3,059	\$57,328	
10050230 - Building Maintenance	\$70,131	\$1,904	\$72,035	
Total allocated additions:	<u>\$238,611</u>	<u>\$18,418</u>	<u>\$257,029</u>	<u>\$257,029</u>
Total to be allocated	<u>\$1,517,519</u>	<u>\$18,418</u>		<u>\$1,535,937</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	\$325,130		\$325,130
FRINGE BENEFITS	\$118,231		\$118,231
<u>Other Expense and Cost</u>			
SERVICE & SUPPLIES	\$835,547		\$835,547
Departmental Expenditures	\$1,278,908		\$1,278,908
Additions: 1st			
Other	\$238,611	\$238,611	
Functional Cost	\$1,517,519	\$238,611	\$1,278,908
Reallocate Admin		(\$238,611)	\$238,611
Allocable Costs	\$1,517,519		\$1,517,519
1st Allocation	\$1,517,519		\$1,517,519
Additions: 2nd			
Other	\$18,418	\$18,418	
Functional Cost	\$18,418	\$18,418	
Reallocate Admin		(\$18,418)	\$18,418
Allocable Costs	\$18,418		\$18,418
2nd Allocation	\$18,418		\$18,418
Total allocated	\$1,535,937		\$1,535,937

Vehicle & Equipment Maintenance
Detail allocation of
Fleet

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	1	0.128 %	\$1,943		\$1,943		\$1,943
Community Development Admin	2	0.256 %	\$3,886		\$3,886	\$48	\$3,934
Building and Safety	5	0.640 %	\$9,715		\$9,715	\$120	\$9,835
Network Services	3	0.384 %	\$5,829		\$5,829		\$5,829
Recreation Administration	2	0.256 %	\$3,886		\$3,886	\$48	\$3,934
Golf Course Oper & Maint	30	3.841 %	\$58,291		\$58,291	\$719	\$59,010
Ranger Program	5	0.640 %	\$9,715		\$9,715	\$120	\$9,835
Investigations	55	7.042 %	\$106,868		\$106,868	\$1,317	\$108,185
Patrol	105	13.444 %	\$204,020		\$204,020	\$2,515	\$206,535
Traffic Safety	35	4.481 %	\$68,007		\$68,007	\$838	\$68,845
Police Administration	25	3.201 %	\$48,576		\$48,576	\$599	\$49,175
Building Maintenance	8	1.024 %	\$15,544		\$15,544		\$15,544
FD510 Parking Fund	14	1.793 %	\$27,203		\$27,203	\$335	\$27,538
Landscape & Park Maintenance	109	13.956 %	\$211,792		\$211,792	\$2,611	\$214,403
Traffic Signals & Lights	16	2.049 %	\$31,089		\$31,089	\$383	\$31,472
Flood Control	37	4.738 %	\$71,893		\$71,893	\$886	\$72,779
Streets & Sidewalk Maintenance	125	16.005 %	\$242,881		\$242,881	\$2,994	\$245,875
Aquatics & Sinsheimer Park	2	0.256 %	\$3,886		\$3,886	\$48	\$3,934
Transportation/Plan Engineering	3	0.384 %	\$5,829		\$5,829	\$72	\$5,901
Tree Maintenance	20	2.561 %	\$38,861		\$38,861	\$479	\$39,340
CIP Project Engineering	6	0.768 %	\$11,658		\$11,658	\$144	\$11,802
Engineering Development Review	2	0.256 %	\$3,886		\$3,886	\$48	\$3,934
FD640 Reservoir Operations	10	1.280 %	\$19,430		\$19,430	\$240	\$19,670
FD500 Water Fund	60	7.682 %	\$116,583		\$116,583	\$1,437	\$118,020
FD520 Sewer Fund	96	12.292 %	\$186,532		\$186,532	\$2,299	\$188,831
Neighborhood Services	5	0.643 %	\$9,716		\$9,716	\$118	\$9,834
Total	781	100.000 %	\$1,517,519		\$1,517,519	\$18,418	\$1,535,937

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

Source: Fleet Master spreadsheet 2/13/15

Vehicle & Equipment Maintenance
Departmental Cost
Allocation Summary

	Total	Fleet
City Administration	\$1,943	\$1,943
Network Services	\$5,829	\$5,829
Building Maintenance	\$15,544	\$15,544
CIP Project Engineering	\$11,802	\$11,802
Transportation/Plan Engineering	\$5,901	\$5,901
Engineering Development Review	\$3,934	\$3,934
Community Development Admin	\$3,934	\$3,934
Traffic Signals & Lights	\$31,472	\$31,472
Building and Safety	\$9,835	\$9,835
Landscape & Park Maintenance	\$214,403	\$214,403
Tree Maintenance	\$39,340	\$39,340
Streets & Sidewalk Maintenance	\$245,875	\$245,875
Flood Control	\$72,779	\$72,779
Recreation Administration	\$3,934	\$3,934
Ranger Program	\$9,835	\$9,835
Aquatics & Sinsheimer Park	\$3,934	\$3,934
Golf Course Oper & Maint	\$59,010	\$59,010
Police Administration	\$49,175	\$49,175
Patrol	\$206,535	\$206,535
Investigations	\$108,185	\$108,185
Neighborhood Services	\$9,834	\$9,834
Traffic Safety	\$68,845	\$68,845
FD500 Water Fund	\$118,020	\$118,020
FD510 Parking Fund	\$27,538	\$27,538
FD520 Sewer Fund	\$188,831	\$188,831
FD640 Reservoir Operations	\$19,670	\$19,670
Total	<u>\$1,535,937</u>	<u>\$1,535,937</u>

SCHEDULE 17.01

CIP PROJECT ENGINEERING

NATURE AND EXTENT OF SERVICE

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

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

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

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>
	\$1,634,261			\$1,634,261
Allocated additions:				
10000000 - Building Use Charge	\$28,150		\$28,150	
10010100 - City Administration	\$15,840	\$2,711	\$18,551	
10010200 - City Council	\$3,063	\$2,921	\$5,984	
10015100 - City Attorney	\$12,883	\$1,984	\$14,867	
10020100 - Administration & Records	\$8,752	\$3,107	\$11,859	
10025100 - Finance	\$20,320	\$3,833	\$24,153	
10025300 - Network Services	\$63,762	\$3,461	\$67,223	
10026100 - Support Services	\$4,079	\$38	\$4,117	
10030100 - Human Resources	\$22,675	\$1,981	\$24,656	
10030200 - Risk Management	\$113,604	\$915	\$114,519	
10030300 - Wellness Program	\$677	\$334	\$1,011	
10050100 - Public Works Administration	\$220,651	\$12,439	\$233,090	
10050230 - Building Maintenance	\$33,532	\$967	\$34,499	
10050340 - Vehicle & Equipment Maintenance	\$11,658	\$144	\$11,802	
Total allocated additions:	<u>\$559,646</u>	<u>\$34,835</u>	<u>\$594,481</u>	<u>\$594,481</u>
Total to be allocated	<u><u>\$2,193,907</u></u>	<u><u>\$34,835</u></u>		<u><u>\$2,228,742</u></u>

CIP Project Engineering
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Engineering Administration</u>	<u>Engineering</u>	<u>Project Engineering</u>
Wages & Benefits					
SALARIES & WAGES	\$1,126,974		\$220,323	\$147,746	\$758,905
FRINGE BENEFITS	\$451,717		\$88,311	\$59,220	\$304,186
Other Expense and Cost					
SERVICES & SUPPLIES	\$55,570		\$10,864	\$7,285	\$37,421
Departmental Expenditures	\$1,634,261		\$319,498	\$214,251	\$1,100,512
Additions: 1st					
Other	\$559,646	\$559,646			
Functional Cost	\$2,193,907	\$559,646	\$319,498	\$214,251	\$1,100,512
Reallocate Admin		(\$559,646)	\$109,411	\$73,369	\$376,866
Allocable Costs	\$2,193,907		\$428,909	\$287,620	\$1,477,378
Unallocated	(\$716,529)		(\$428,909)	(\$287,620)	
1st Allocation	\$1,477,378				\$1,477,378
Additions: 2nd					
Other	\$34,835	\$34,835			
Functional Cost	\$34,835	\$34,835			
Reallocate Admin		(\$34,835)	\$6,810	\$4,567	\$23,458
Allocable Costs	\$34,835		\$6,810	\$4,567	\$23,458
Unallocated	(\$11,377)		(\$6,810)	(\$4,567)	
2nd Allocation	\$23,458				\$23,458
Total allocated	\$1,500,836				\$1,500,836

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

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD240 CDBG Fund	499	7.410 %	\$109,476		\$109,476	\$1,738	\$111,214
FD400 Capital Engineering	3,160	46.926 %	\$693,275		\$693,275	\$11,008	\$704,283
FD405 TIF CIP	49	0.728 %	\$10,750		\$10,750	\$171	\$10,921
FD401 Grant CIP	1,712	25.423 %	\$375,597		\$375,597	\$5,964	\$381,561
FD500 Water Fund	490	7.277 %	\$107,502		\$107,502	\$1,707	\$109,209
FD510 Parking Fund	265	3.935 %	\$58,139		\$58,139	\$923	\$59,062
FD520 Sewer Fund	553	8.212 %	\$121,323		\$121,323	\$1,926	\$123,249
FD530 Transit Fund	6	0.089 %	\$1,316		\$1,316	\$21	\$1,337
Total	<u>6,734</u>	<u>100.000 %</u>	<u>\$1,477,378</u>		<u>\$1,477,378</u>	<u>\$23,458</u>	<u>\$1,500,836</u>

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

Source: FY14 SWs-all depts worksheet

CIP Project Engineering
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Project Engineering</u>
FD240 CDBG Fund	\$111,214	\$111,214
FD400 Capital Engineering	\$704,283	\$704,283
FD401 Grant CIP	\$381,561	\$381,561
FD405 TIF CIP	\$10,921	\$10,921
FD500 Water Fund	\$109,209	\$109,209
FD510 Parking Fund	\$59,062	\$59,062
FD520 Sewer Fund	\$123,249	\$123,249
FD530 Transit Fund	\$1,337	\$1,337
Total	<u>\$1,500,836</u>	<u>\$1,500,836</u>

SCHEDULE 18.01

TRANSPORTATION PLAN/ENGINEERING

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

Transportation/Plan Engineering
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$666,276			\$666,276
Allocated additions:				
10000000 - Building Use Charge	\$718		\$718	
10010100 - City Administration	\$6,458	\$1,105	\$7,563	
10010200 - City Council	\$1,249	\$1,191	\$2,440	
10015100 - City Attorney	\$5,252	\$809	\$6,061	
10020100 - Administration & Records	\$2,088	\$706	\$2,794	
10025100 - Finance	\$8,613	\$1,625	\$10,238	
10025300 - Network Services	\$26,769	\$1,464	\$28,233	
10026100 - Support Services	\$1,736	\$15	\$1,751	
10030100 - Human Resources	\$10,335	\$903	\$11,238	
10030200 - Risk Management	\$51,779	\$417	\$52,196	
10030300 - Wellness Program	\$308	\$152	\$460	
10050100 - Public Works Administration	\$58,678	\$3,307	\$61,985	
10050230 - Building Maintenance	\$856	\$25	\$881	
10050340 - Vehicle & Equipment Maintenance	\$5,829	\$72	\$5,901	
Total allocated additions:	<u>\$180,668</u>	<u>\$11,791</u>	<u>\$192,459</u>	<u>\$192,459</u>
Total to be allocated	<u><u>\$846,944</u></u>	<u><u>\$11,791</u></u>		<u><u>\$858,735</u></u>

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

	<u>Total</u>	<u>General & Admin</u>	<u>Gen & Admin/Capital Outlay</u>	<u>Parking</u>	<u>Transit</u>	<u>Development Review</u>	<u>Long Range Plan</u>
<u>Wages & Benefits</u>							
SALARIES & WAGES	\$348,222		\$205,451	\$16,958	\$6,233	\$67,555	\$52,025
FRINGE BENEFITS	\$145,647		\$85,932	\$7,093	\$2,607	\$28,256	\$21,759
<u>Other Expense and Cost</u>							
ADVERTISING	\$12,172		\$7,181	\$593	\$218	\$2,361	\$1,819
CONTRACT SERVICES	\$127,195		\$75,045	\$6,194	\$2,277	\$24,676	\$19,003
COMPUTER SUPPLIES	\$13,410		\$7,912	\$653	\$240	\$2,602	\$2,003
SERVICES & SUPPLIES	\$19,630		\$11,582	\$956	\$351	\$3,808	\$2,933
Departmental Expenditures	\$666,276		\$393,103	\$32,447	\$11,926	\$129,258	\$99,542
Additions: 1st							
Other	\$180,668	\$180,668					
Functional Cost	\$846,944	\$180,668	\$393,103	\$32,447	\$11,926	\$129,258	\$99,542
Reallocate Admin		(\$180,668)	\$106,594	\$8,798	\$3,234	\$35,050	\$26,992
Allocable Costs	\$846,944		\$499,697	\$41,245	\$15,160	\$164,308	\$126,534
Unallocated	(\$499,697)		(\$499,697)				
1st Allocation	\$347,247			\$41,245	\$15,160	\$164,308	\$126,534
Additions: 2nd							
Other	\$11,791	\$11,791					
Functional Cost	\$11,791	\$11,791					
Reallocate Admin		(\$11,791)	\$6,957	\$574	\$211	\$2,287	\$1,762
Allocable Costs	\$11,791		\$6,957	\$574	\$211	\$2,287	\$1,762
Unallocated	(\$6,957)		(\$6,957)				
2nd Allocation	\$4,834			\$574	\$211	\$2,287	\$1,762
Total allocated	\$352,081			\$41,819	\$15,371	\$166,595	\$128,296

Transportation/Plan Engineering
Detail allocation of
Parking

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD510 Parking Fund	100	100.000 %	\$41,245		\$41,245	\$574	\$41,819
Total	100	100.000 %	\$41,245		\$41,245	\$574	\$41,819

(A) Alloc basis: Direct Allocation to Fund510 Parking

Source: FY14 SWs-all depts worksheet

Transportation/Plan Engineering
Detail allocation of
Transit

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD530 Transit Fund	100	100.000 %	\$15,160		\$15,160	\$211	\$15,371
Total	100	100.000 %	\$15,160		\$15,160	\$211	\$15,371

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

Source: FY14 SWs-all depts worksheet

Transportation/Plan Engineering
Detail allocation of
Development Review

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Development Review	100	100.000 %	\$164,308		\$164,308	\$2,287	\$166,595
Total	100	100.000 %	\$164,308		\$164,308	\$2,287	\$166,595

(A) Alloc basis: Direct Allocation to Development Review

Source: FY14 SWs-all depts worksheet

Transportation/Plan Engineering
Detail allocation of
Long Range Plan

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Long Range Planning	100	100.000 %	\$126,534		\$126,534	\$1,762	\$128,296
Total	100	100.000 %	\$126,534		\$126,534	\$1,762	\$128,296

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

Source: FY14 SWs-all depts worksheet

City of San Luis Obispo, CA Central Service Cost Allocation

Transportation/Plan Engineering
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Parking</u>	<u>Transit</u>	<u>Development Review</u>	<u>Long Range Plan</u>
Development Review	\$166,595			\$166,595	
Long Range Planning	\$128,296				\$128,296
FD510 Parking Fund	\$41,819	\$41,819			
FD530 Transit Fund	\$15,371		\$15,371		
Total	\$352,081	\$41,819	\$15,371	\$166,595	\$128,296

SCHEDULE 19.01

ENGINEERING DEVELOPMENT REVIEW

NATURE AND EXTENT OF SERVICE

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

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

The department also 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 department's goal is to 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 department has four major activities: development review, encroachment permit review and issuance, recordkeeping, and miscellaneous projects.

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

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

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>
	\$463,671			\$463,671
Allocated additions:				
10000000 - Building Use Charge	\$4,424		\$4,424	
10010100 - City Administration	\$4,494	\$769	\$5,263	
10010200 - City Council	\$869	\$829	\$1,698	
10015100 - City Attorney	\$3,655	\$563	\$4,218	
10020100 - Administration & Records	\$1,786	\$620	\$2,406	
10025100 - Finance	\$5,662	\$1,067	\$6,729	
10025300 - Network Services	\$20,959	\$1,142	\$22,101	
10026100 - Support Services	\$1,165	\$11	\$1,176	
10030100 - Human Resources	\$6,556	\$573	\$7,129	
10030200 - Risk Management	\$32,845	\$265	\$33,110	
10030300 - Wellness Program	\$196	\$96	\$292	
10050100 - Public Works Administration	\$37,954	\$2,139	\$40,093	
10050230 - Building Maintenance	\$5,269	\$152	\$5,421	
10050340 - Vehicle & Equipment Maintenance	\$3,886	\$48	\$3,934	
Total allocated additions:	<u>\$129,720</u>	<u>\$8,274</u>	<u>\$137,994</u>	<u>\$137,994</u>
Total to be allocated	<u><u>\$593,391</u></u>	<u><u>\$8,274</u></u>		<u><u>\$601,665</u></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	\$338,735		\$298,493	\$40,242
FRINGE BENEFITS	\$123,066		\$108,446	\$14,620
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$1,870		\$1,648	\$222
Departmental Expenditures	\$463,671		\$408,587	\$55,084
Additions: 1st				
Other	\$129,720	\$129,720		
Functional Cost	\$593,391	\$129,720	\$408,587	\$55,084
Reallocate Admin		(\$129,720)	\$114,309	\$15,411
Allocable Costs	\$593,391		\$522,896	\$70,495
Unallocated	(\$522,896)		(\$522,896)	
1st Allocation	\$70,495			\$70,495
Additions: 2nd				
Other	\$8,274	\$8,274		
Functional Cost	\$8,274	\$8,274		
Reallocate Admin		(\$8,274)	\$7,291	\$983
Allocable Costs	\$8,274		\$7,291	\$983
Unallocated	(\$7,291)		(\$7,291)	
2nd Allocation	\$983			\$983
Total allocated	\$71,478			\$71,478

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>
FD510 Parking Fund	134	11.279 %	\$7,951		\$7,951	\$111	\$8,062
FD530 Transit Fund	67	5.640 %	\$3,976		\$3,976	\$55	\$4,031
All Other	987	83.081 %	\$58,568		\$58,568	\$817	\$59,385
FD500 Water Fund				(\$20,752)	(\$20,752)		(\$20,752)
FD520 Sewer Fund				(\$21,257)	(\$21,257)		(\$21,257)
FD640 Reservoir Operations				(\$201)	(\$201)		(\$201)
Subtotal	<u>1,188</u>	<u>100.000 %</u>	<u>\$70,495</u>	<u>(\$42,210)</u>	<u>\$28,285</u>	<u>\$983</u>	<u>\$29,268</u>
Direct Billed				\$42,210	\$42,210		\$42,210
Total	<u>1,188</u>	<u>100.000 %</u>	<u>\$70,495</u>	<u>\$0</u>	<u>\$70,495</u>	<u>\$983</u>	<u>\$71,478</u>

(A) Alloc basis: Salary and Wage Analysis

Source: FY14 SWS-all depts worksheet

Engineering Development Review
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Review Services</u>
FD500 Water Fund	(\$20,752)	(\$20,752)
FD510 Parking Fund	\$8,062	\$8,062
FD520 Sewer Fund	(\$21,257)	(\$21,257)
FD530 Transit Fund	\$4,031	\$4,031
FD640 Reservoir Operations	(\$201)	(\$201)
All Other	\$59,385	\$59,385
Subtotal	\$29,268	\$29,268
Direct Billed	\$42,210	\$42,210
Total	\$71,478	\$71,478

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** - This amount is tied to the cost of interns performing hydrant service. 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>
	\$632,472			\$632,472
Allocated additions:				
10010100 - City Administration	\$6,130	\$1,049	\$7,179	
10010200 - City Council	\$1,185	\$1,131	\$2,316	
10015100 - City Attorney	\$4,986	\$768	\$5,754	
10020100 - Administration & Records	\$3,232	\$1,144	\$4,376	
10025100 - Finance	\$7,942	\$1,497	\$9,439	
10025300 - Network Services	\$22,295	\$1,192	\$23,487	
10026100 - Support Services	\$1,585	\$15	\$1,600	
10030100 - Human Resources	\$8,870	\$775	\$9,645	
10030200 - Risk Management	\$44,437	\$358	\$44,795	
10030300 - Wellness Program	\$265	\$130	\$395	
10050230 - Building Maintenance	\$16,185	\$422	\$16,607	
Total allocated additions:	<u>\$117,112</u>	<u>\$8,481</u>	<u>\$125,593</u>	<u>\$125,593</u>
Total to be allocated	<u>\$749,584</u>	<u>\$8,481</u>	:	<u>\$758,065</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	\$439,842		\$439,842	
FRINGE BENEFITS	\$154,694		\$154,694	
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$37,936		\$37,936	
Departmental Expenditures	\$632,472		\$632,472	
Additions: 1st				
Other	\$117,112	\$117,112		
Functional Cost	\$749,584	\$117,112	\$632,472	
Reallocate Admin		(\$117,112)	\$117,112	
Allocable Costs	\$749,584		\$749,584	
Unallocated	(\$749,584)		(\$749,584)	
1st Allocation				
Additions: 2nd				
Other	\$8,481	\$8,481		
Functional Cost	\$8,481	\$8,481		
Reallocate Admin		(\$8,481)	\$8,481	
Allocable Costs	\$8,481		\$8,481	
Unallocated	(\$8,481)		(\$8,481)	
2nd Allocation				
Total allocated				

City of San Luis Obispo, CA Central Service Cost Allocation

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 %		\$8,300	\$8,300		\$8,300
Subtotal	1	100.000 %		\$8,300	\$8,300		\$8,300
Direct Billed				(\$8,300)	(\$8,300)		(\$8,300)
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: Amount Is Tied To Cost Of Interns Performing Hydrant Service

Source: Amount of intern costs directed to hydrant testing

Hazard Prevention
Departmental Cost
Allocation Summary

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