

CITY OF SAN LUIS OBISPO, CA

CENTRAL SERVICE  
COST ALLOCATION PLAN

Fiscal Year 2023  
Prepared April 26, 2024

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

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## **COST ALLOCATION METHODOLOGY**

### **INTRODUCTION**

The Central Service Cost Allocation Plan was prepared using a consistent approach and treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the year ended June 30, 2023. Statistics used to allocate costs were taken from FY2023 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 methodology was used to distribute costs among central services and to programs that receive benefits. The double step-down method initially requires a sequential ordering of central service departments. Department indirect cost allocations are then made in the order elected to all benefiting programs, including cross allocations to other central services. To ensure 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 2 CFR Part 200), 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 detail allocation schedule.

## **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 ensure 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.



# Organizational Chart

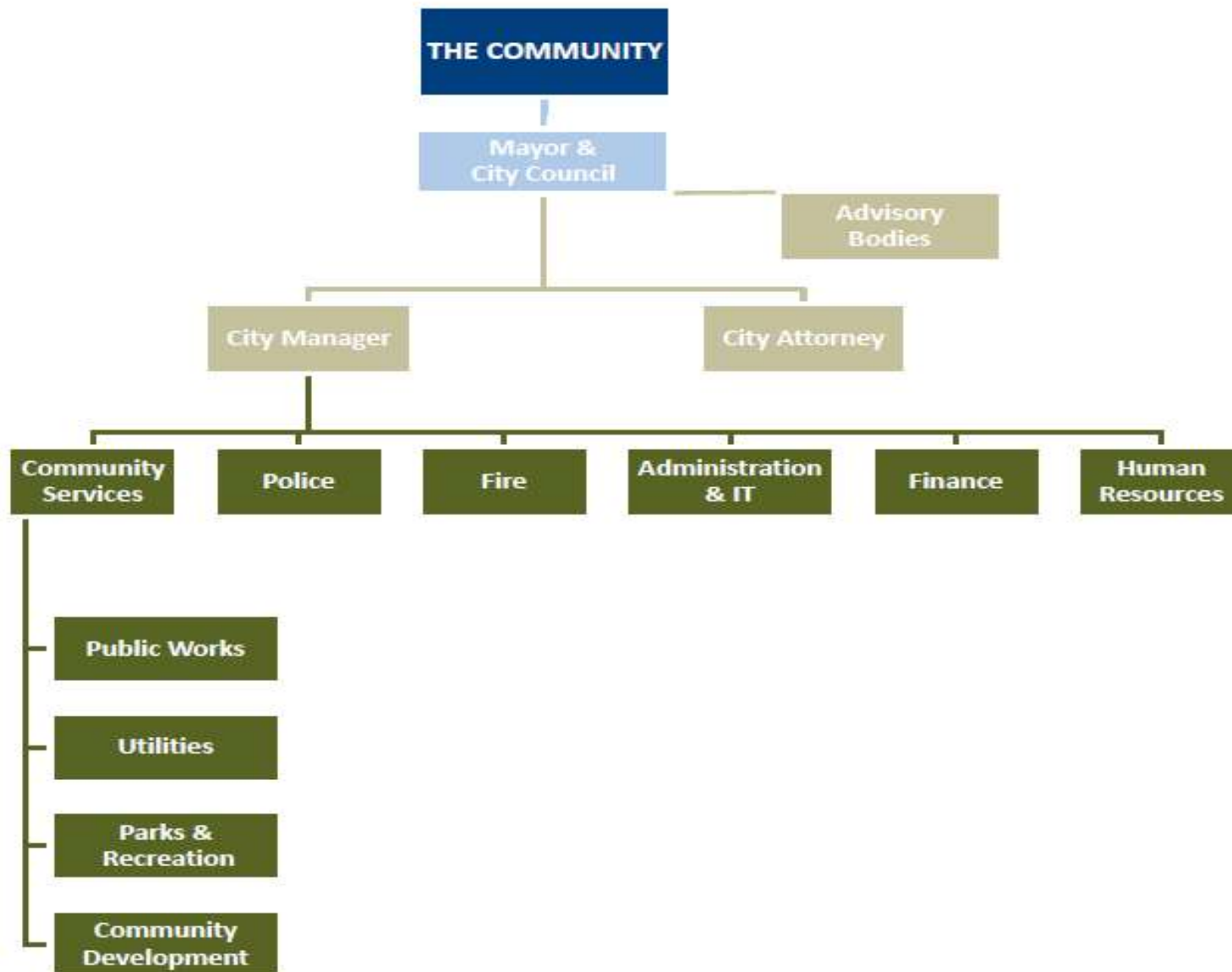


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Allocated Costs by Department

Central Service Departments	<u>Cultural Activities</u>	<u>Econ Dev</u>	<u>Nat Res Protection</u>	<u>Tour/Bid Promo</u>	<u>Comm Promotion</u>	<u>Comm Dev Admin</u>	<u>Commissions &amp; Comm</u>	<u>Planning</u>	<u>Engineering</u>
Building Charge	\$321	\$292	\$2,220			\$15,166		\$3,647	\$3,647
City Council						\$46,773			
Office of DEI		\$243	\$730		\$61	\$1,215		\$2,431	\$1,215
City Administration	\$5,218	\$124,549	\$96,485		\$6,321	\$12,599	\$222	\$23,884	\$13,945
Community Services Group						\$145,941			
City Attorney	\$4,323	\$12,822	\$12,202		\$5,237	\$10,439	\$184	\$19,788	\$11,553
City Clerk		\$154	\$461		\$39	\$68,715		\$1,536	\$768
Finance	\$7,486	\$22,338	\$19,049		\$9,968	\$18,851	\$332	\$31,884	\$16,467
Network Services		\$5,603	\$20,601	\$5,902	\$1,013	\$42,958	\$1,540	\$71,874	\$34,153
Information Services		\$1,612	\$4,835		\$402	\$312,798		\$16,115	\$8,058
Finance Support Services	\$310	\$921	\$876		\$375	\$749	\$13	\$1,420	\$829
Finance Non Departmental	\$2,027	\$4,729	\$1,550		\$2,195	\$1,008	\$27	\$1,727	\$262
Human Resources		\$5,251	\$15,755		\$1,313	\$26,258		\$52,516	\$26,258
Wellness Program		\$61	\$183		\$15	\$305		\$610	\$305
Public Works Administration									
Facilities Maintenance	\$2,577	\$2,343	\$17,805			\$31,470		\$10,455	\$7,567
Fleet			\$5,970					\$10,857	
CIP Project Engineering									
Transportation/Plan Engineering								\$301,038	\$203,405
Insurance ISF Fund	\$19,271	\$47,235	\$21,608		\$21,436	\$263,115	\$262	\$39,343	\$13,960
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	\$41,533	\$228,153	\$220,330	\$5,902	\$48,375	\$998,360	\$2,580	\$589,125	\$342,392
Proposed Costs	\$41,533	\$228,153	\$220,330	\$5,902	\$48,375	\$998,360	\$2,580	\$589,125	\$342,392

Allocated Costs by Department

Central Service Departments	<u>Building &amp; Safety</u>	<u>Housing Pol/Homeless</u>	<u>Park Maint</u>	<u>Swim Center Maint</u>	<u>Urban Forest Svc</u>	<u>Street Maint</u>	<u>Traffic Signals/Lights</u>	<u>Stormwater/Flood Control</u>	<u>Water Resource Rec</u>
Building Charge	\$10,140		\$3,832		\$590	\$4,422			
City Council									
Office of DEI	\$3,768	\$973	\$3,160	\$243	\$730	\$3,890	\$486	\$1,543	
City Administration	\$43,385	\$16,549	\$53,512	\$10,073	\$5,089	\$33,146	\$8,334	\$16,143	\$3
Community Services Group									
City Attorney	\$35,943	\$13,711	\$44,334	\$8,345	\$4,215	\$27,461	\$6,904	\$13,374	\$2
City Clerk	\$2,381	\$614	\$1,997	\$154	\$461	\$2,457	\$308	\$975	
Finance	\$58,917	\$24,511	\$83,609	\$19,445	\$9,143	\$53,319	\$12,602	\$22,480	\$2
Network Services	\$106,722	\$18,327	\$90,950	\$11,833	\$23,251	\$89,036	\$29,321	\$33,195	
Information Services	\$24,979	\$6,447	\$20,950	\$1,612	\$4,835	\$25,785	\$3,223	\$35,613	
Finance Support Services	\$2,579	\$984	\$3,182	\$599	\$302	\$1,970	\$496	\$959	
Finance Non Departmental	\$5,307	\$2,747	\$12,287	\$3,084	\$872	\$5,560	\$1,726	\$1,388	
Human Resources	\$82,900	\$21,006	\$68,271	\$5,251	\$15,755	\$84,026	\$10,504	\$33,348	
Wellness Program	\$945	\$244	\$793	\$61	\$183	\$976	\$122	\$387	
Public Works Administration			\$185,709	\$82,759	\$104,850	\$204,048	\$96,764	\$131,937	
Facilities Maintenance	\$21,041		\$122,263		\$6,375	\$66,352	\$6,383		
Fleet	\$28,155		\$179,112	\$1,597	\$35,444	\$305,821	\$29,544	\$39,541	
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$85,977	\$35,279	\$146,589	\$31,601	\$15,163	\$89,533	\$20,990	\$27,745	
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$513,139</u>	<u>\$141,392</u>	<u>\$1,020,550</u>	<u>\$176,657</u>	<u>\$227,258</u>	<u>\$997,802</u>	<u>\$227,707</u>	<u>\$358,628</u>	<u>\$7</u>
Proposed Costs	\$513,139	\$141,392	\$1,020,550	\$176,657	\$227,258	\$997,802	\$227,707	\$358,628	\$7



Allocated Costs by Department

Central Service Departments	<u>Solid Waste Rec</u>	<u>Rec Admin</u>	<u>Rec Facilities</u>	<u>Youth Services</u>	<u>Community Services</u>	<u>Ranger Program</u>	<u>Aquatics</u>	<u>Golf Course</u>	<u>Jack House</u>
Building Charge									
City Council		\$8,254							
Office of DEI	\$486	\$973	\$243	\$1,945	\$973	\$1,945	\$243	\$973	
City Administration	\$3,906	\$12,657	\$4,887	\$17,763	\$9,017	\$11,783	\$9,302	\$10,857	\$77
Community Services Group	\$35,672	\$107,904							
City Attorney	\$3,237	\$10,486	\$4,049	\$14,716	\$7,470	\$9,762	\$7,706	\$8,994	\$63
City Clerk	\$308	\$12,605	\$154	\$1,229	\$614	\$1,229	\$154	\$614	
Finance	\$5,555	\$17,067	\$6,044	\$25,831	\$14,607	\$19,656	\$10,192	\$19,044	\$260
Network Services	\$8,575	\$24,173	\$25,872	\$68,193	\$29,325	\$45,607	\$29,886	\$27,259	
Information Services	\$3,223	\$25,480	\$1,612	\$12,892	\$6,447	\$12,892	\$1,612	\$6,447	
Finance Support Services	\$232	\$753	\$290	\$1,056	\$536	\$700	\$553	\$645	\$4
Finance Non Departmental	\$261	\$502	\$321	\$939	\$904	\$397	\$513	\$1,413	\$29
Human Resources	\$10,504	\$21,006	\$5,251	\$42,013	\$21,006	\$42,013	\$5,251	\$21,006	
Wellness Program	\$122	\$244	\$61	\$487	\$244	\$487	\$61	\$244	
Public Works Administration									
Facilities Maintenance		\$8,995	\$509,470	\$8,995	\$8,995	\$8,995			
Fleet		\$11,152				\$80,099	\$2,514	\$29,214	
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$7,069	\$13,940	\$5,347	\$27,263	\$17,765	\$22,110	\$7,171	\$22,598	\$283
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$79,150</u>	<u>\$276,191</u>	<u>\$563,601</u>	<u>\$223,322</u>	<u>\$117,903</u>	<u>\$257,675</u>	<u>\$75,158</u>	<u>\$149,308</u>	<u>\$716</u>
Proposed Costs	\$79,150	\$276,191	\$563,601	\$223,322	\$117,903	\$257,675	\$75,158	\$149,308	\$716

Central Service Departments	<u>Police Admin</u>	<u>Patrol</u>	<u>Investigations</u>	<u>Police Support Svc</u>	<u>Neighborhood Svcs</u>	<u>Traffic Safety</u>	<u>Fire Admin</u>	<u>Emergency Response</u>	<u>Hazard Prevention</u>
Building Charge									
City Council	\$12,381						\$17,883		
Office of DEI	\$1,580	\$10,939	\$3,403	\$4,983	\$243	\$973	\$973	\$11,182	\$1,458
City Administration	\$32,248	\$179,571	\$43,235	\$46,800	\$4,233	\$14,819	\$15,895	\$185,052	\$14,068
Community Services Group									
City Attorney	\$26,717	\$148,771	\$35,819	\$38,773	\$3,507	\$12,277	\$13,169	\$153,311	\$11,655
City Clerk	\$18,984	\$6,912	\$2,151	\$3,148	\$154	\$614	\$26,594	\$7,066	\$922
Finance	\$52,869	\$187,550	\$49,008	\$57,796	\$5,146	\$16,164	\$24,695	\$193,418	\$18,016
Network Services	\$100,119	\$414,718	\$107,332	\$169,710	\$20,362	\$35,843	\$84,648	\$377,204	\$54,823
Information Services	\$111,394	\$72,520	\$22,562	\$33,037	\$1,612	\$6,447	\$44,316	\$74,131	\$9,670
Finance Support Services	\$1,918	\$10,677	\$2,571	\$2,782	\$252	\$881	\$945	\$11,003	\$837
Finance Non Departmental	\$5,538	\$994	\$598	\$967	\$228	\$159	\$1,264	\$853	\$500
Human Resources	\$35,635	\$240,280	\$75,023	\$107,658	\$5,251	\$21,006	\$21,006	\$246,355	\$31,510
Wellness Program	\$396	\$2,744	\$853	\$1,250	\$61	\$244	\$244	\$2,805	\$366
Public Works Administration									
Facilities Maintenance	\$26,013	\$26,013	\$26,013	\$52,026	\$26,013	\$26,013	\$47,249	\$23,632	\$23,632
Fleet	\$47,407	\$277,212	\$106,980	\$12,937	\$11,481	\$44,004			
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$1,528,647	\$112,619	\$37,789	\$56,190	\$4,453	\$10,684	\$981,179	\$113,572	\$18,508
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$2,001,846</u>	<u>\$1,691,520</u>	<u>\$513,337</u>	<u>\$588,057</u>	<u>\$82,996</u>	<u>\$190,128</u>	<u>\$1,280,060</u>	<u>\$1,399,584</u>	<u>\$185,965</u>
Proposed Costs	\$2,001,846	\$1,691,520	\$513,337	\$588,057	\$82,996	\$190,128	\$1,280,060	\$1,399,584	\$185,965

Central Service Departments	<u>Training Services</u>	<u>Recruit Academy</u>	<u>Fire Apparatus</u>	<u>Fire Station Fac Sup</u>	<u>Moble Crisis Unit</u>	<u>Disaster Assist</u>	<u>Orcutt Area Spec Plan</u>	<u>FD201 Local Sales Tax</u>	<u>FD202 Downtown Bid</u>
Building Charge									
City Council									
Office of DEI			\$486			\$243			
City Administration	\$1,942	\$1,003	\$7,495	\$437	\$2,406	\$2,927	\$1,644		\$4,075
Community Services Group									
City Attorney	\$1,609	\$832	\$6,209	\$362	\$1,994	\$2,426	\$1,362		\$3,376
City Clerk			\$308			\$154			
Finance	\$4,193	\$1,966	\$13,104	\$2,391	\$3,383	\$4,019	\$2,361	\$746	\$5,943
Network Services	\$237		\$9,703		\$1,604	\$4,033			
Information Services			\$3,223			\$1,612			
Finance Support Services	\$115	\$59	\$445	\$26	\$143	\$174	\$98		\$242
Finance Non Departmental	\$755	\$390	\$1,281	\$170	\$580	\$117	\$639		\$1,584
Human Resources			\$10,504			\$5,251			
Wellness Program			\$122			\$61			
Public Works Administration									
Facilities Maintenance	\$23,632			\$23,632		\$23,632			
Fleet									
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$7,171	\$3,706	\$16,759	\$1,614	\$5,508	\$3,400	\$6,072		\$15,050
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$39,654</u>	<u>\$7,956</u>	<u>\$69,639</u>	<u>\$28,632</u>	<u>\$15,618</u>	<u>\$48,049</u>	<u>\$12,176</u>	<u>\$746</u>	<u>\$30,270</u>
Proposed Costs	\$39,654	\$7,956	\$69,639	\$28,632	\$15,618	\$48,049	\$12,176	\$746	\$30,270

Allocated Costs by Department

Central Service Departments	<u>FD205 CDBG</u>	<u>FD206 Law Enforc Grant</u>	<u>FD208 Tourism Bid</u>	<u>FD209 CASP Certify</u>	<u>FD212 SL Ranch CFD</u>	<u>FD213 Avila Ranch CFE</u>	<u>FD401 Cap Outlay</u>	<u>FD402 Fleet Replace</u>	<u>FD403 IT Replace</u>
Building Charge			\$237						
City Council									
Office of DEI			\$428						
City Administration		\$1,988	\$28,534	\$16	\$125	\$74			
Community Services Group									
City Attorney		\$1,647	\$23,639	\$13	\$104	\$61			
City Clerk			\$263						
Finance		\$1,922	\$42,793	\$95	\$223	\$106	\$7,107	\$531	\$918
Network Services			\$4,311						
Information Services			\$2,813						
Finance Support Services		\$118	\$1,696	\$1	\$8	\$4			
Finance Non Departmental		\$117	\$10,014	\$6	\$49	\$28			
Human Resources			\$9,193						
Wellness Program			\$106						
Public Works Administration									
Facilities Maintenance			\$1,897						
Fleet									
CIP Project Engineering							\$125,953		
Transportation/Plan Engineering									
Insurance ISF Fund		\$1,118	\$99,180	\$58	\$464	\$273			
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal		<u>\$6,910</u>	<u>\$225,104</u>	<u>\$189</u>	<u>\$973</u>	<u>\$546</u>	<u>\$133,060</u>	<u>\$531</u>	<u>\$918</u>
Proposed Costs		<u>\$6,910</u>	<u>\$225,104</u>	<u>\$189</u>	<u>\$973</u>	<u>\$546</u>	<u>\$133,060</u>	<u>\$531</u>	<u>\$918</u>

Allocated Costs by Department

Central Service Departments	<u>FD404 Major Fac Rep</u>	<u>FD406 PS Equip Replace</u>	<u>FD504 LOVR Impact Fee</u>	<u>FD505 Affordable Housing</u>	<u>FD507 Trans Impact</u>	<u>FD601 Water</u>	<u>FD602 Sewer</u>	<u>FD611 Parking</u>	<u>FD621 Transit</u>
Building Charge						\$2,211	\$2,211		\$534
City Council						\$9,629	\$13,756	\$6,879	\$6,877
Office of DEI						\$8,239	\$8,178	\$3,943	\$486
City Administration		\$6,634	\$1,717	\$25,469		\$115,068	\$122,794	\$48,744	\$17,535
Community Services Group						\$65,038	\$65,069	\$78,833	\$44,344
City Attorney		\$5,495	\$1,423	\$21,104		\$95,331	\$101,732	\$40,384	\$14,527
City Clerk						\$19,194	\$25,151	\$12,485	\$10,299
Finance	\$452	\$9,792	\$2,466	\$36,477	\$646	\$218,477	\$234,258	\$94,644	\$30,066
Network Services						\$239,154	\$254,679	\$157,234	\$70,164
Information Services						\$110,131	\$102,987	\$45,769	\$6,197
Finance Support Services		\$395	\$102	\$1,517		\$6,842	\$7,301	\$2,899	\$1,042
Finance Non Departmental		\$2,578	\$668	\$9,897		\$15,199	\$18,799	\$9,101	\$5,672
Human Resources						\$178,727	\$177,415	\$85,182	\$10,504
Wellness Program						\$2,067	\$2,052	\$989	\$122
Public Works Administration								\$174,422	\$59,440
Facilities Maintenance						\$58,676	\$58,674	\$58,915	\$4,715
Fleet						\$162,401	\$218,093	\$25,716	
CIP Project Engineering	\$81,151				\$128,066	\$61,381	\$201,698	\$229,556	\$90,027
Transportation/Plan Engineering								\$57,463	\$41,866
Insurance ISF Fund		\$24,497	\$6,344	\$94,066		\$222,153	\$255,795	\$123,683	\$58,496
Natural Resources Protection (Utility Services)						(\$505)	(\$2,020)		
Eng Dev Review (Utility Services)						(\$29,988)	(\$29,988)		
Subtotal	<u>\$81,603</u>	<u>\$49,391</u>	<u>\$12,720</u>	<u>\$188,530</u>	<u>\$128,712</u>	<u>\$1,559,425</u>	<u>\$1,838,634</u>	<u>\$1,256,841</u>	<u>\$472,913</u>
Proposed Costs	\$81,603	\$49,391	\$12,720	\$188,530	\$128,712	\$1,559,425	\$1,838,634	\$1,256,841	\$472,913

Allocated Costs by Department

Central Service Departments	<u>FD701 Genl</u> <u>Agency</u>	<u>FD705 Whale</u> <u>Rock</u>	<u>FD711</u> <u>Hazardous Mat</u>	<u>FD712 City/SLO</u> <u>PEG</u>	<u>FD713 SLCUSD</u> <u>PEG</u>	<u>F715 Boysen</u> <u>Rnch Cons</u> <u>Esmt</u>	<u>All Other</u>	<u>Subtotal</u>	<u>Direct Billed</u>
Building Charge								\$49,470	
City Council								\$122,432	
Office of DEI		\$996						\$87,202	
City Administration	\$18,246	\$18,480	\$845	\$662	\$1,389	\$97		\$1,515,973	
Community Services Group		\$5,814						\$548,615	
City Attorney	\$15,117		\$699	\$548	\$1,151	\$81		\$1,082,545	
City Clerk		\$630						\$232,956	
Finance	\$26,247	\$26,476	\$1,597	\$955	\$1,988	\$203	\$119,085	\$2,028,951	
Network Services		\$59,317					\$340,963	\$3,351,327	
Information Services		\$38,726					\$19,233	\$1,244,249	
Finance Support Services	\$1,085	\$1,099	\$51	\$40	\$83	\$5		\$78,789	
Finance Non Departmental	\$7,090	\$3,312	\$269	\$257	\$540	\$38		\$152,026	
Human Resources		\$21,532						\$1,898,494	
Wellness Program		\$250						\$21,872	
Public Works Administration								\$1,039,929	
Facilities Maintenance							\$83,371	\$1,453,829	
Fleet		\$34,592					\$38,303	\$1,738,146	
CIP Project Engineering							\$8,455	\$926,287	\$191,654
Transportation/Plan Engineering								\$603,772	
Insurance ISF Fund	\$67,380	\$40,875	\$2,557	\$2,446	\$5,130	\$358		\$4,930,447	
Natural Resources Protection (Utility Services)								(\$2,525)	\$2,525
Eng Dev Review (Utility Services)								(\$59,976)	\$59,976
Subtotal	<u>\$135,165</u>	<u>\$252,099</u>	<u>\$6,018</u>	<u>\$4,908</u>	<u>\$10,281</u>	<u>\$782</u>	<u>\$609,410</u>	<u>\$23,044,810</u>	<u>\$254,155</u>
Proposed Costs	\$135,165	\$252,099	\$6,018	\$4,908	\$10,281	\$782	\$609,410	\$23,044,810	\$254,155

Allocated Costs by Department

Central Service Departments	<u>Unallocated</u>	<u>Total</u>
Building Charge		\$49,470
City Council		\$122,432
Office of DEI		\$87,202
City Administration		\$1,515,973
Community Services Group		\$548,615
City Attorney		\$1,082,545
City Clerk	\$243,326	\$476,282
Finance	\$200,638	\$2,229,589
Network Services		\$3,351,327
Information Services		\$1,244,249
Finance Support Services		\$78,789
Finance Non Departmental		\$152,026
Human Resources		\$1,898,494
Wellness Program		\$21,872
Public Works Administration		\$1,039,929
Facilities Maintenance		\$1,453,829
Fleet		\$1,738,146
CIP Project Engineering	\$3,108,683	\$4,226,624
Transportation/Plan Engineering	\$1,091,262	\$1,695,034
Insurance ISF Fund		\$4,930,447
Natural Resources Protection (Utility Services)	\$983,010	\$983,010
Eng Dev Review (Utility Services)	\$40,983	\$40,983
Subtotal	<u>\$5,667,902</u>	<u>\$28,966,867</u>
Proposed Costs	\$5,667,902	\$28,966,867

Departments	Total Expenditures	Cost Adjustments	Total Allocated
Building Charge		\$132,123	
City Council	\$234,567		
Office of DEI	\$988,355	(\$979,703)	
City Administration	\$1,502,421	(\$27,451)	
Community Services Group	\$703,825	(\$55,000)	
City Attorney	\$1,424,496	(\$219,907)	
City Clerk	\$666,756		
Finance	\$2,376,211	(\$37,308)	
Network Services	\$3,512,394		
Information Services	\$1,357,744	(\$3,763)	
Finance Support Services	\$90,179		
Finance Non Departmental	\$283,739	(\$101,709)	
Human Resources	\$2,103,351	\$17,362	
Wellness Program	\$3,201		
Public Works Administration	\$1,402,863	(\$1,111)	
Facilities Maintenance	\$1,430,582		
Fleet	\$1,421,074	(\$14,397)	
CIP Project Engineering	\$2,683,531	\$191,653	
Transportation/Plan Engineering	\$1,187,300		
Insurance ISF Fund	\$5,710,479		
Natural Resources Protection (Utility Services)	\$983,010		
Eng Dev Review (Utility Services)			
Cultural Activities			\$41,533
Economic Development			\$228,153
Natural Resource Protection			\$220,330
Tourism and Bid Promotion			\$5,902
Community Promotion			\$48,375
Community Development Admin			\$998,360
Commissions & Committees			\$2,580
Planning			\$589,125
Engineering			\$342,392
Building and Safety			\$513,139
Housing Policy/Homelessness			\$141,392
Parks Maintenance			\$1,020,550
Swim Center Maintenance			\$176,657
Urban Forest Services			\$227,258
Streets Maintenance			\$997,802
Traffic Signals & Lighting			\$227,707
Stormwater and Flood Control			\$358,628
Water Resource Recovery			\$7
Solid Waste Recycling			\$79,150
Recreation Administration			\$276,191



Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Recreation Facilities			\$563,601
Youth Services			\$223,322
Community Services			\$117,903
Ranger Program			\$257,675
Aquatics			\$75,158
Golf Course			\$149,308
Jack House			\$716
Police Administration			\$2,001,846
Patrol			\$1,691,520
Investigations			\$513,337
Police Support Services			\$588,057
Neighborhood Services			\$82,996
Traffic Safety			\$190,128
Fire Administration			\$1,280,060
Emergency Response			\$1,399,584
Hazard Prevention			\$185,965
Training Services			\$39,654
Recruit Academy			\$7,956
Fire Apparatus Service			\$69,639
Fire Station			\$28,632
Mobile Crisis Unit			\$15,618
Disaster Assistance			\$48,049
Orcutt Area Specific Plan			\$12,176
FD201 Local Sales Tax Fund			\$746
FD202 Downtown Bid Fund			\$30,270
FD205 CDBG Fund			
FD206 Law Enforcement Grant Fund			\$6,910
FD208 Tourism Bid Fund			\$225,104
FD209 SB1186 CASP Certify Fund			\$189
FD212 San Luis Ranch CFD			\$973
FD213 Avila Ranch CFE			\$546
FD401 Capital Outlay Engineering			\$133,060
FD402 Fleet Replace			\$531
FD403 Info Tech Replacement Fund			\$918
FD404 Major Facility Replacement Fund			\$81,603
FD406 Public Safety Equip Replacement Fund			\$49,391
FD504 LOVR Impact Fee Fund			\$12,720
FD505 Affordable Housing Fund			\$188,530
FD507 Transportation Impact Fee Fund			\$128,712
FD601 Water Fund			\$1,559,425
FD602 Sewer Fund			\$1,838,634
FD611 Parking Fund			\$1,256,841
FD621Transit Fund			\$472,913

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
FD701 General Agency Fund			\$135,165
FD705 Whale Rock Fund			\$252,099
FD711 Hazardous Mat Task Force Fund			\$6,018
FD712 City Of SLO PEG Fund			\$4,908
FD713 SLCUSD PEG Fund			\$10,281
FD715 Boysen Ranch Conserv Easemt Fund			\$782
All Other			\$609,410
Unallocated			\$5,667,902
Direct Billed			\$254,155
Total	<u>\$30,066,078</u>	<u>(\$1,099,211)</u>	<u>\$28,966,867</u>

Detail of Allocated Costs

Departments	<u>Building Charge</u>	<u>City Council</u>	<u>Office of DEI</u>	<u>City Admin</u>	<u>Comm Svc Group</u>	<u>City Attorney</u>	<u>City Clerk</u>	<u>Finance</u>	<u>Network Services</u>
Schedule:	1.007	2.005	3.005	4.008	5.006	6.005	7.006	8.011	9.018
Building Charge	(\$132,123)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Council	\$7,310	(\$365,924)	\$99	\$2,751	\$0	\$2,523	\$654	\$7,507	\$29,869
Office of DEI	\$625	\$0	(\$112,107)	\$11,590	\$0	\$10,632	\$131	\$17,765	\$6,990
City Administration	\$2,740	\$130,688	\$1,458	(\$1,994,026)	\$0	\$16,162	\$149,188	\$25,472	\$36,570
Community Services Group	\$1,689	\$0	\$608	\$10,545	(\$724,907)	\$7,571	\$327	\$10,874	\$11,989
City Attorney	\$3,316	\$16,508	\$1,458	\$21,343	\$0	(\$1,420,194)	\$19,531	\$23,643	\$33,965
City Clerk	\$2,647	\$0	\$1,094	\$9,990	\$0	\$8,276	(\$798,760)	\$13,477	\$33,782
Finance	\$10,333	\$26,138	\$3,646	\$35,603	\$0	\$29,496	\$40,275	(\$2,786,360)	\$87,513
Network Services	\$5,037	\$0	\$2,079	\$87,023	\$0	\$43,600	\$1,313	\$75,495	(\$4,019,789)
Information Services	\$1,608	\$0	\$2,066	\$54,740	\$0	\$16,854	\$1,305	\$24,862	\$67,464
Finance Support Services	\$0	\$0	\$0	\$1,351	\$0	\$1,119	\$0	\$5,743	\$0
Finance Non Departmental	\$0	\$0	\$0	\$4,251	\$0	\$3,522	\$0	\$5,555	\$0
Human Resources	\$0	\$15,132	\$2,431	\$31,515	\$0	\$26,109	\$23,518	\$45,835	\$59,593
Wellness Program	\$0	\$0	\$0	\$48	\$0	\$39	\$0	\$132	\$0
Public Works Administration	\$19,702	\$55,026	\$1,702	\$21,019	\$176,292	\$17,414	\$81,013	\$26,974	\$70,987
Facilities Maintenance	\$4,300	\$0	\$1,215	\$21,435	\$0	\$17,758	\$768	\$65,493	\$44,338
Fleet	\$491	\$0	\$1,215	\$21,292	\$0	\$17,640	\$768	\$38,600	\$35,880
CIP Project Engineering	\$22,410	\$0	\$4,376	\$40,208	\$0	\$33,311	\$2,765	\$50,259	\$106,891
Transportation/Plan Engineering	\$445	\$0	\$1,458	\$17,789	\$0	\$14,738	\$922	\$22,610	\$42,631
Insurance ISF Fund	\$0	\$0	\$0	\$85,560	\$0	\$70,885	\$0	\$96,475	\$0
Natural Resources Protection (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Eng Dev Review (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cultural Activities	\$321	\$0	\$0	\$5,218	\$0	\$4,323	\$0	\$7,486	\$0
Economic Development	\$292	\$0	\$243	\$124,549	\$0	\$12,822	\$154	\$22,338	\$5,603
Natural Resource Protection	\$2,220	\$0	\$730	\$96,485	\$0	\$12,202	\$461	\$19,049	\$20,601
Tourism and Bid Promotion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,902
Community Promotion	\$0	\$0	\$61	\$6,321	\$0	\$5,237	\$39	\$9,968	\$1,013
Community Development Admin	\$15,166	\$46,773	\$1,215	\$12,599	\$145,941	\$10,439	\$68,715	\$18,851	\$42,958
Commissions & Committees	\$0	\$0	\$0	\$222	\$0	\$184	\$0	\$332	\$1,540
Planning	\$3,647	\$0	\$2,431	\$23,884	\$0	\$19,788	\$1,536	\$31,884	\$71,874
Engineering	\$3,647	\$0	\$1,215	\$13,945	\$0	\$11,553	\$768	\$16,467	\$34,153
Building and Safety	\$10,140	\$0	\$3,768	\$43,385	\$0	\$35,943	\$2,381	\$58,917	\$106,722
Housing Policy/Homelessness	\$0	\$0	\$973	\$16,549	\$0	\$13,711	\$614	\$24,511	\$18,327
Parks Maintenance	\$3,832	\$0	\$3,160	\$53,512	\$0	\$44,334	\$1,997	\$83,609	\$90,950
Swim Center Maintenance	\$0	\$0	\$243	\$10,073	\$0	\$8,345	\$154	\$19,445	\$11,833
Urban Forest Services	\$590	\$0	\$730	\$5,089	\$0	\$4,215	\$461	\$9,143	\$23,251
Streets Maintenance	\$4,422	\$0	\$3,890	\$33,146	\$0	\$27,461	\$2,457	\$53,319	\$89,036
Traffic Signals & Lighting	\$0	\$0	\$486	\$8,334	\$0	\$6,904	\$308	\$12,602	\$29,321
Stormwater and Flood Control	\$0	\$0	\$1,543	\$16,143	\$0	\$13,374	\$975	\$22,480	\$33,195

Detail of Allocated Costs

Departments	<u>Info Services</u>	<u>Fin Support Svc</u>	<u>Fin NonDepart</u>	<u>Human Resources</u>	<u>Wellness Program</u>	<u>PW Admin</u>	<u>Facilities Maint</u>	<u>Fleet</u>	<u>CIP Project Eng</u>
Schedule:	10.006	11.005	12.005	13.007	14.005	15.007	16.015	17.006	18.005
Building Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Council	\$7,430	\$194	\$215	\$24,732	\$37	\$0	\$34,486	\$0	\$0
Office of DEI	\$1,486	\$819	\$3,858	\$4,946	\$7	\$0	\$2,950	\$0	\$0
City Administration	\$55,884	\$1,244	\$1,146	\$56,678	\$44	\$0	\$12,929	\$3,530	\$0
Community Services Group	\$3,715	\$583	\$619	\$12,366	\$18	\$0	\$3,185	\$0	\$0
City Attorney	\$18,419	\$1,180	\$1,539	\$29,678	\$44	\$0	\$15,644	\$0	\$0
City Clerk	\$6,687	\$552	\$937	\$22,258	\$33	\$0	\$12,488	\$0	\$0
Finance	\$22,289	\$1,968	\$2,207	\$82,528	\$110	\$0	\$48,752	\$0	\$0
Network Services	\$57,297	\$2,909	\$11,592	\$43,655	\$62	\$0	\$23,763	\$15,826	\$0
Information Services	(\$1,595,806)	\$1,125	\$251	\$42,044	\$62	\$0	\$7,583	\$0	\$0
Finance Support Services	\$0	(\$103,819)	\$484	\$0	\$0	\$0	\$0	\$0	\$0
Finance Non Departmental	\$0	\$253	(\$207,794)	\$0	\$0	\$0	\$0	\$0	\$0
Human Resources	\$16,115	\$1,874	\$4,066	(\$2,433,145)	\$73	\$0	\$25,167	\$0	\$0
Wellness Program	\$0	\$3	\$18	\$0	(\$24,862)	\$0	\$21,246	\$0	\$0
Public Works Administration	\$107,441	\$1,250	\$697	\$36,761	\$427	(\$2,498,243)	\$37,122	\$8,565	\$0
Facilities Maintenance	\$8,058	\$1,275	\$4,561	\$26,258	\$305	\$121,022	(\$1,835,770)	\$34,103	\$0
Fleet	\$8,058	\$1,266	\$5,228	\$26,258	\$305	\$121,022	\$88,595	(\$1,833,870)	\$0
CIP Project Engineering	\$29,008	\$2,391	\$637	\$94,979	\$1,097	\$841,739	\$46,502	\$27,987	(\$4,226,624)
Transportation/Plan Engineering	\$9,670	\$1,057	\$1,030	\$31,510	\$366	\$333,548	\$923	\$5,713	\$0
Insurance ISF Fund	\$0	\$5,087	\$16,683	\$0	\$0	\$0	\$606	\$0	\$0
Natural Resources Protection (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Eng Dev Review (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$40,983	\$0	\$0	\$0
Cultural Activities	\$0	\$310	\$2,027	\$0	\$0	\$0	\$2,577	\$0	\$0
Economic Development	\$1,612	\$921	\$4,729	\$5,251	\$61	\$0	\$2,343	\$0	\$0
Natural Resource Protection	\$4,835	\$876	\$1,550	\$15,755	\$183	\$0	\$17,805	\$5,970	\$0
Tourism and Bid Promotion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Promotion	\$402	\$375	\$2,195	\$1,313	\$15	\$0	\$0	\$0	\$0
Community Development Admin	\$312,798	\$749	\$1,008	\$26,258	\$305	\$0	\$31,470	\$0	\$0
Commissions & Committees	\$0	\$13	\$27	\$0	\$0	\$0	\$0	\$0	\$0
Planning	\$16,115	\$1,420	\$1,727	\$52,516	\$610	\$0	\$10,455	\$10,857	\$0
Engineering	\$8,058	\$829	\$262	\$26,258	\$305	\$0	\$7,567	\$0	\$0
Building and Safety	\$24,979	\$2,579	\$5,307	\$82,900	\$945	\$0	\$21,041	\$28,155	\$0
Housing Policy/Homelessness	\$6,447	\$984	\$2,747	\$21,006	\$244	\$0	\$0	\$0	\$0
Parks Maintenance	\$20,950	\$3,182	\$12,287	\$68,271	\$793	\$185,709	\$122,263	\$179,112	\$0
Swim Center Maintenance	\$1,612	\$599	\$3,084	\$5,251	\$61	\$82,759	\$0	\$1,597	\$0
Urban Forest Services	\$4,835	\$302	\$872	\$15,755	\$183	\$104,850	\$6,375	\$35,444	\$0
Streets Maintenance	\$25,785	\$1,970	\$5,560	\$84,026	\$976	\$204,048	\$66,352	\$305,821	\$0
Traffic Signals & Lighting	\$3,223	\$496	\$1,726	\$10,504	\$122	\$96,764	\$6,383	\$29,544	\$0
Stormwater and Flood Control	\$35,613	\$959	\$1,388	\$33,348	\$387	\$131,937	\$0	\$39,541	\$0

Detail of Allocated Costs

Departments	<u>Trans</u> <u>Engineering</u>	<u>FD 802</u> <u>Insurance ISF</u> <u>Fund</u>	<u>Natural</u> <u>Resources</u> <u>Protection</u> <u>(Utility</u> <u>Services)</u>	<u>Eng Dev</u> <u>Review (Utility)</u>	<u>Total Plan</u> <u>Allocated</u>
Schedule:	19.008	20.009	21.005	22.005	
Building Charge	\$0	\$0	\$0	\$0	\$0
City Council	\$0	\$13,550	\$0	\$0	\$0
Office of DEI	\$0	\$41,656	\$0	\$0	\$0
City Administration	\$0	\$25,323	\$0	\$0	\$0
Community Services Group	\$0	\$11,993	\$0	\$0	\$0
City Attorney	\$0	\$29,337	\$0	\$0	\$0
City Clerk	\$0	\$19,783	\$0	\$0	\$0
Finance	\$0	\$56,599	\$0	\$0	\$0
Network Services	\$0	\$137,744	\$0	\$0	\$0
Information Services	\$0	\$21,861	\$0	\$0	\$0
Finance Support Services	\$0	\$4,943	\$0	\$0	\$0
Finance Non Departmental	\$0	\$12,183	\$0	\$0	\$0
Human Resources	\$0	\$61,004	\$0	\$0	\$0
Wellness Program	\$0	\$175	\$0	\$0	\$0
Public Works Administration	\$0	\$434,099	\$0	\$0	\$0
Facilities Maintenance	\$0	\$54,299	\$0	\$0	\$0
Fleet	\$0	\$60,575	\$0	\$0	\$0
CIP Project Engineering	\$0	\$46,880	\$0	\$0	\$0
Transportation/Plan Engineering	(\$1,695,034)	\$23,324	\$0	\$0	\$0
Insurance ISF Fund	\$0	(\$5,985,775)	\$0	\$0	\$0
Natural Resources Protection (Utility Services)	\$0	\$0	(\$983,010)	\$0	\$0
Eng Dev Review (Utility Services)	\$0	\$0	\$0	(\$40,983)	\$0
Cultural Activities	\$0	\$19,271	\$0	\$0	\$41,533
Economic Development	\$0	\$47,235	\$0	\$0	\$228,153
Natural Resource Protection	\$0	\$21,608	\$0	\$0	\$220,330
Tourism and Bid Promotion	\$0	\$0	\$0	\$0	\$5,902
Community Promotion	\$0	\$21,436	\$0	\$0	\$48,375
Community Development Admin	\$0	\$263,115	\$0	\$0	\$998,360
Commissions & Committees	\$0	\$262	\$0	\$0	\$2,580
Planning	\$301,038	\$39,343	\$0	\$0	\$589,125
Engineering	\$203,405	\$13,960	\$0	\$0	\$342,392
Building and Safety	\$0	\$85,977	\$0	\$0	\$513,139
Housing Policy/Homelessness	\$0	\$35,279	\$0	\$0	\$141,392
Parks Maintenance	\$0	\$146,589	\$0	\$0	\$1,020,550
Swim Center Maintenance	\$0	\$31,601	\$0	\$0	\$176,657
Urban Forest Services	\$0	\$15,163	\$0	\$0	\$227,258
Streets Maintenance	\$0	\$89,533	\$0	\$0	\$997,802
Traffic Signals & Lighting	\$0	\$20,990	\$0	\$0	\$227,707
Stormwater and Flood Control	\$0	\$27,745	\$0	\$0	\$358,628

Detail of Allocated Costs

Departments	<u>Building Charge</u>	<u>City Council</u>	<u>Office of DEI</u>	<u>City Admin</u>	<u>Comm Svc Group</u>	<u>City Attorney</u>	<u>City Clerk</u>	<u>Finance</u>	<u>Network Services</u>
Water Resource Recovery	\$0	\$0	\$0	\$3	\$0	\$2	\$0	\$2	\$0
Solid Waste Recycling	\$0	\$0	\$486	\$3,906	\$35,672	\$3,237	\$308	\$5,555	\$8,575
Recreation Administration	\$0	\$8,254	\$973	\$12,657	\$107,904	\$10,486	\$12,605	\$17,067	\$24,173
Recreation Facilities	\$0	\$0	\$243	\$4,887	\$0	\$4,049	\$154	\$6,044	\$25,872
Youth Services	\$0	\$0	\$1,945	\$17,763	\$0	\$14,716	\$1,229	\$25,831	\$68,193
Community Services	\$0	\$0	\$973	\$9,017	\$0	\$7,470	\$614	\$14,607	\$29,325
Ranger Program	\$0	\$0	\$1,945	\$11,783	\$0	\$9,762	\$1,229	\$19,656	\$45,607
Aquatics	\$0	\$0	\$243	\$9,302	\$0	\$7,706	\$154	\$10,192	\$29,886
Golf Course	\$0	\$0	\$973	\$10,857	\$0	\$8,994	\$614	\$19,044	\$27,259
Jack House	\$0	\$0	\$0	\$77	\$0	\$63	\$0	\$260	\$0
Police Administration	\$0	\$12,381	\$1,580	\$32,248	\$0	\$26,717	\$18,984	\$52,869	\$100,119
Patrol	\$0	\$0	\$10,939	\$179,571	\$0	\$148,771	\$6,912	\$187,550	\$414,718
Investigations	\$0	\$0	\$3,403	\$43,235	\$0	\$35,819	\$2,151	\$49,008	\$107,332
Police Support Services	\$0	\$0	\$4,983	\$46,800	\$0	\$38,773	\$3,148	\$57,796	\$169,710
Neighborhood Services	\$0	\$0	\$243	\$4,233	\$0	\$3,507	\$154	\$5,146	\$20,362
Traffic Safety	\$0	\$0	\$973	\$14,819	\$0	\$12,277	\$614	\$16,164	\$35,843
Fire Administration	\$0	\$17,883	\$973	\$15,895	\$0	\$13,169	\$26,594	\$24,695	\$84,648
Emergency Response	\$0	\$0	\$11,182	\$185,052	\$0	\$153,311	\$7,066	\$193,418	\$377,204
Hazard Prevention	\$0	\$0	\$1,458	\$14,068	\$0	\$11,655	\$922	\$18,016	\$54,823
Training Services	\$0	\$0	\$0	\$1,942	\$0	\$1,609	\$0	\$4,193	\$237
Recruit Academy	\$0	\$0	\$0	\$1,003	\$0	\$832	\$0	\$1,966	\$0
Fire Apparatus Service	\$0	\$0	\$486	\$7,495	\$0	\$6,209	\$308	\$13,104	\$9,703
Fire Station	\$0	\$0	\$0	\$437	\$0	\$362	\$0	\$2,391	\$0
Mobile Crisis Unit	\$0	\$0	\$0	\$2,406	\$0	\$1,994	\$0	\$3,383	\$1,604
Disaster Assistance	\$0	\$0	\$243	\$2,927	\$0	\$2,426	\$154	\$4,019	\$4,033
Orcutt Area Specific Plan	\$0	\$0	\$0	\$1,644	\$0	\$1,362	\$0	\$2,361	\$0
FD201 Local Sales Tax Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$746	\$0
FD202 Downtown Bid Fund	\$0	\$0	\$0	\$4,075	\$0	\$3,376	\$0	\$5,943	\$0
FD205 CDBG Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD206 Law Enforcement Grant Fund	\$0	\$0	\$0	\$1,988	\$0	\$1,647	\$0	\$1,922	\$0
FD208 Tourism Bid Fund	\$237	\$0	\$428	\$28,534	\$0	\$23,639	\$263	\$42,793	\$4,311
FD209 SB1186 CASP Certify Fund	\$0	\$0	\$0	\$16	\$0	\$13	\$0	\$95	\$0
FD212 San Luis Ranch CFD	\$0	\$0	\$0	\$125	\$0	\$104	\$0	\$223	\$0
FD213 Avila Ranch CFE	\$0	\$0	\$0	\$74	\$0	\$61	\$0	\$106	\$0
FD401 Capital Outlay Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,107	\$0
FD402 Fleet Replace	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$531	\$0
FD403 Info Tech Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$918	\$0
FD404 Major Facility Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$452	\$0
FD406 Public Safety Equip Replacement Fund	\$0	\$0	\$0	\$6,634	\$0	\$5,495	\$0	\$9,792	\$0
FD504 LOVR Impact Fee Fund	\$0	\$0	\$0	\$1,717	\$0	\$1,423	\$0	\$2,466	\$0
FD505 Affordable Housing Fund	\$0	\$0	\$0	\$25,469	\$0	\$21,104	\$0	\$36,477	\$0

Detail of Allocated Costs

Departments	<u>Info Services</u>	<u>Fin Support Svc</u>	<u>Fin NonDepart</u>	<u>Human Resources</u>	<u>Wellness Program</u>	<u>PW Admin</u>	<u>Facilities Maint</u>	<u>Fleet</u>	<u>CIP Project Eng</u>
Water Resource Recovery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste Recycling	\$3,223	\$232	\$261	\$10,504	\$122	\$0	\$0	\$0	\$0
Recreation Administration	\$25,480	\$753	\$502	\$21,006	\$244	\$0	\$8,995	\$11,152	\$0
Recreation Facilities	\$1,612	\$290	\$321	\$5,251	\$61	\$0	\$509,470	\$0	\$0
Youth Services	\$12,892	\$1,056	\$939	\$42,013	\$487	\$0	\$8,995	\$0	\$0
Community Services	\$6,447	\$536	\$904	\$21,006	\$244	\$0	\$8,995	\$0	\$0
Ranger Program	\$12,892	\$700	\$397	\$42,013	\$487	\$0	\$8,995	\$80,099	\$0
Aquatics	\$1,612	\$553	\$513	\$5,251	\$61	\$0	\$0	\$2,514	\$0
Golf Course	\$6,447	\$645	\$1,413	\$21,006	\$244	\$0	\$0	\$29,214	\$0
Jack House	\$0	\$4	\$29	\$0	\$0	\$0	\$0	\$0	\$0
Police Administration	\$111,394	\$1,918	\$5,538	\$35,635	\$396	\$0	\$26,013	\$47,407	\$0
Patrol	\$72,520	\$10,677	\$994	\$240,280	\$2,744	\$0	\$26,013	\$277,212	\$0
Investigations	\$22,562	\$2,571	\$598	\$75,023	\$853	\$0	\$26,013	\$106,980	\$0
Police Support Services	\$33,037	\$2,782	\$967	\$107,658	\$1,250	\$0	\$52,026	\$12,937	\$0
Neighborhood Services	\$1,612	\$252	\$228	\$5,251	\$61	\$0	\$26,013	\$11,481	\$0
Traffic Safety	\$6,447	\$881	\$159	\$21,006	\$244	\$0	\$26,013	\$44,004	\$0
Fire Administration	\$44,316	\$945	\$1,264	\$21,006	\$244	\$0	\$47,249	\$0	\$0
Emergency Response	\$74,131	\$11,003	\$853	\$246,355	\$2,805	\$0	\$23,632	\$0	\$0
Hazard Prevention	\$9,670	\$837	\$500	\$31,510	\$366	\$0	\$23,632	\$0	\$0
Training Services	\$0	\$115	\$755	\$0	\$0	\$0	\$23,632	\$0	\$0
Recruit Academy	\$0	\$59	\$390	\$0	\$0	\$0	\$0	\$0	\$0
Fire Apparatus Service	\$3,223	\$445	\$1,281	\$10,504	\$122	\$0	\$0	\$0	\$0
Fire Station	\$0	\$26	\$170	\$0	\$0	\$0	\$23,632	\$0	\$0
Mobile Crisis Unit	\$0	\$143	\$580	\$0	\$0	\$0	\$0	\$0	\$0
Disaster Assistance	\$1,612	\$174	\$117	\$5,251	\$61	\$0	\$23,632	\$0	\$0
Orcutt Area Specific Plan	\$0	\$98	\$639	\$0	\$0	\$0	\$0	\$0	\$0
FD201 Local Sales Tax Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD202 Downtown Bid Fund	\$0	\$242	\$1,584	\$0	\$0	\$0	\$0	\$0	\$0
FD205 CDBG Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD206 Law Enforcement Grant Fund	\$0	\$118	\$117	\$0	\$0	\$0	\$0	\$0	\$0
FD208 Tourism Bid Fund	\$2,813	\$1,696	\$10,014	\$9,193	\$106	\$0	\$1,897	\$0	\$0
FD209 SB1186 CASP Certify Fund	\$0	\$1	\$6	\$0	\$0	\$0	\$0	\$0	\$0
FD212 San Luis Ranch CFD	\$0	\$8	\$49	\$0	\$0	\$0	\$0	\$0	\$0
FD213 Avila Ranch CFE	\$0	\$4	\$28	\$0	\$0	\$0	\$0	\$0	\$0
FD401 Capital Outlay Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,953
FD402 Fleet Replace	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD403 Info Tech Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD404 Major Facility Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81,151
FD406 Public Safety Equip Replacement Fund	\$0	\$395	\$2,578	\$0	\$0	\$0	\$0	\$0	\$0
FD504 LOVR Impact Fee Fund	\$0	\$102	\$668	\$0	\$0	\$0	\$0	\$0	\$0
FD505 Affordable Housing Fund	\$0	\$1,517	\$9,897	\$0	\$0	\$0	\$0	\$0	\$0

Detail of Allocated Costs

Departments	<u>Trans</u> <u>Engineering</u>	<u>FD 802</u> <u>Insurance ISF</u> <u>Fund</u>	<u>Natural</u> <u>Resources</u> <u>Protection</u> <u>(Utility</u> <u>Services)</u>	<u>Eng Dev</u> <u>Review (Utility)</u>	<u>Total Plan</u> <u>Allocated</u>
Water Resource Recovery	\$0	\$0	\$0	\$0	\$7
Solid Waste Recycling	\$0	\$7,069	\$0	\$0	\$79,150
Recreation Administration	\$0	\$13,940	\$0	\$0	\$276,191
Recreation Facilities	\$0	\$5,347	\$0	\$0	\$563,601
Youth Services	\$0	\$27,263	\$0	\$0	\$223,322
Community Services	\$0	\$17,765	\$0	\$0	\$117,903
Ranger Program	\$0	\$22,110	\$0	\$0	\$257,675
Aquatics	\$0	\$7,171	\$0	\$0	\$75,158
Golf Course	\$0	\$22,598	\$0	\$0	\$149,308
Jack House	\$0	\$283	\$0	\$0	\$716
Police Administration	\$0	\$1,528,647	\$0	\$0	\$2,001,846
Patrol	\$0	\$112,619	\$0	\$0	\$1,691,520
Investigations	\$0	\$37,789	\$0	\$0	\$513,337
Police Support Services	\$0	\$56,190	\$0	\$0	\$588,057
Neighborhood Services	\$0	\$4,453	\$0	\$0	\$82,996
Traffic Safety	\$0	\$10,684	\$0	\$0	\$190,128
Fire Administration	\$0	\$981,179	\$0	\$0	\$1,280,060
Emergency Response	\$0	\$113,572	\$0	\$0	\$1,399,584
Hazard Prevention	\$0	\$18,508	\$0	\$0	\$185,965
Training Services	\$0	\$7,171	\$0	\$0	\$39,654
Recruit Academy	\$0	\$3,706	\$0	\$0	\$7,956
Fire Apparatus Service	\$0	\$16,759	\$0	\$0	\$69,639
Fire Station	\$0	\$1,614	\$0	\$0	\$28,632
Mobile Crisis Unit	\$0	\$5,508	\$0	\$0	\$15,618
Disaster Assistance	\$0	\$3,400	\$0	\$0	\$48,049
Orcutt Area Specific Plan	\$0	\$6,072	\$0	\$0	\$12,176
FD201 Local Sales Tax Fund	\$0	\$0	\$0	\$0	\$746
FD202 Downtown Bid Fund	\$0	\$15,050	\$0	\$0	\$30,270
FD205 CDBG Fund	\$0	\$0	\$0	\$0	\$0
FD206 Law Enforcement Grant Fund	\$0	\$1,118	\$0	\$0	\$6,910
FD208 Tourism Bid Fund	\$0	\$99,180	\$0	\$0	\$225,104
FD209 SB1186 CASP Certify Fund	\$0	\$58	\$0	\$0	\$189
FD212 San Luis Ranch CFD	\$0	\$464	\$0	\$0	\$973
FD213 Avila Ranch CFE	\$0	\$273	\$0	\$0	\$546
FD401 Capital Outlay Engineering	\$0	\$0	\$0	\$0	\$133,060
FD402 Fleet Replace	\$0	\$0	\$0	\$0	\$531
FD403 Info Tech Replacement Fund	\$0	\$0	\$0	\$0	\$918
FD404 Major Facility Replacement Fund	\$0	\$0	\$0	\$0	\$81,603
FD406 Public Safety Equip Replacement Fund	\$0	\$24,497	\$0	\$0	\$49,391
FD504 LOVR Impact Fee Fund	\$0	\$6,344	\$0	\$0	\$12,720
FD505 Affordable Housing Fund	\$0	\$94,066	\$0	\$0	\$188,530



# 2023

[illegible]

# 2023

[illegible]

Detail of Allocated Costs

Departments	<u>Trans</u> <u>Engineering</u>	<u>FD 802</u> <u>Insurance ISF</u> <u>Fund</u>	<u>Natural</u> <u>Resources</u> <u>Protection</u> <u>(Utility</u> <u>Services)</u>	<u>Eng Dev</u> <u>Review (Utility)</u>	<u>Total Plan</u> <u>Allocated</u>
FD507 Transportation Impact Fee Fund	\$0	\$0	\$0	\$0	\$128,712
FD601 Water Fund	\$0	\$222,153	(\$505)	(\$29,988)	\$1,559,425
FD602 Sewer Fund	\$0	\$255,795	(\$2,020)	(\$29,988)	\$1,838,634
FD611 Parking Fund	\$57,463	\$123,683	\$0	\$0	\$1,256,841
FD621Transit Fund	\$41,866	\$58,496	\$0	\$0	\$472,913
FD701 General Agency Fund	\$0	\$67,380	\$0	\$0	\$135,165
FD705 Whale Rock Fund	\$0	\$40,875	\$0	\$0	\$252,099
FD711 Hazardous Mat Task Force Fund	\$0	\$2,557	\$0	\$0	\$6,018
FD712 City Of SLO PEG Fund	\$0	\$2,446	\$0	\$0	\$4,908
FD713 SLCUSD PEG Fund	\$0	\$5,130	\$0	\$0	\$10,281
FD715 Boysen Ranch Conserv Easemt Fund	\$0	\$358	\$0	\$0	\$782
All Other	\$0	\$0	\$0	\$0	\$609,410
Subtotal	(\$1,091,262)	\$0	(\$985,535)	(\$100,959)	\$23,044,810
Direct Bill			\$2,525	\$59,976	\$254,155
Unallocated	\$1,091,262		\$983,010	\$40,983	\$5,667,902
Total	\$0	\$0	\$0	\$0	\$28,966,867

City of San Luis Obispo, CA Central Service Cost Allocation  
Summary of allocation basis

Department	Basis of allocation
10000000 - Building Charge	
1.004 City Hall	Total Square Footage Occupied By Department
1.005 919 Palm	Total Square Footage Occupied By Department
1.006 Corporation Yard	Total Square Footage Occupied By Department
1011002 - City Council	
2.004 City Council	Count of Council Agenda Items by Department/Division
1011010 - Office of DEI	
3.004 Office of DEI	Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
1011001 - City Administration	
4.004 Citywide Administration	Total Operating Expenditures by Department/Division
4.005 Netwok Services & Info Services	Direct Allocation to Network Services and Information Services
4.006 Economic Development	Direct Allocation to Economic Development
4.007 Natural Resource Planning	Direct Allocation to Natural Resources Planning
1011009 - Community Services Group	
5.004 Project Supervision	Percent of Project Supervision Time by Department/Fund
5.005 Direct Costs	Direct Allocation to Fund 602, Sewer
1011501 - City Attorney	
6.004 City Attorney	Total Operating Expenditures by Department/Division
1011021 - City Clerk	
7.004 City Clerk Services	Count of Council Agenda Items by Department/Division
7.005 Public Counter/Main City Phone	Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
1012000 - Finance	
8.004 Accounts Payable	Accounts Payable Transaction Count by Department/Fund
8.005 Payroll	Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
8.006 Purchasing	Operating Services and Supply Expenditures by Fund/Department/Division
8.007 General Finance	Total Operating Expenditures by Department/Division
8.008 Utility Billing	Direct Allocation to Water (FD601) & Sewer (FD602)
8.009 Cashier	Based on the amount of time spent by staff on this function and the relative amounts of revenue collected
8.010 Budget	Total Operating Expenditures by Department/Division
1011101 - Network Services	

Department	Basis of allocation
9.004 Network Services & Desktop 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)
9.005 Enterprise Apps	Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
9.006 MDC Support	Number of MDCs by Fund/Department/Division
9.007 Tablet Support	Number of Tablets by Fund/Department/Division
9.008 Server Support	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)
9.009 Network Support	Number of Dedicated Ethernet Switch Ports by Fund/Department/Division
9.010 Radios	Number of Assigned Radios by Fund/Department
9.011 Telemetry	Number of Controllers by Fund/Div/Dept
9.012 Cellular Data Services	Number of Cellular Data Air Cards and the Number of Smart Phones by Fund/Division/Department
9.013 Telephones	Number of Telephones by Fund/Department
9.014 Cuesta	
9.015 South Hills	Number of Radio Repeaters by Fund/Department/Division
9.016 Tassajara	Number of Radio Repeaters by Fund/Department/Division
9.017 Direct Dept Exp	Directly to the Benefiting General Fund Department
1011103 - Information Services	
10.004 Information Services	Estimate of Time by Department/Fund (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
10.005 Enterprise Apps	Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
1012006 - Finance Support Services	
11.004 General Support Services	Total Operating Expenditures by Department/Division
1012007 - Finance Non Departmental	
12.004 Non Departmental	Operating Services and Supply Expenditures by Fund/Department/Division
1013001 - Human Resources	
13.004 Human Resources	Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
13.005 Other Direct Exp	Directly to the Benefiting General Fund Department
13.006 Tiution Reimbursement	Tuition Exp by General Fund Department/Division
1013003 - Wellness Program	
14.004 Wellness Program	Full Time/Temporary Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

City of San Luis Obispo, CA Central Service Cost Allocation

Summary of allocation basis

Department	Basis of allocation
1015001 - Public Works Administration	
15.004 Deputy Director/City Engineer	Hours Supervised by Department/Division
15.005 Director	Full Time Equivalent by Department/Division Supervised (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
15.006 Enterprise Funds	Analysis of Time Worked
1015005 - Facilities Maintenance	
16.004 Utilities/Janitorial - City Hall	Square Feet by Department
16.005 Utilities/Janitorial - 919 Palm Street	Square Feet by Department
16.006 Utilities - Corp Yard	Square Feet by Department
16.007 Janitorial - Corp Yard	Square Feet by Department
16.008 Utilities - Other	Square Feet by Department
16.009 Janitorial - Other	Square Feet by Department
16.010 Parking Facility Maintenance	Direct Allocation to Parking, Fund 611
16.011 Utility Fund Facilities Maintenance	Direct Allocation to Water and Sewer Funds
16.012 Transit Facilities Maintenance	Direct Allocation to Fund 621 Transit
16.013 Building Maintenance	Maintenance Square Footage by Fund/Department
16.014 Other Direct	
1015008 - Fleet	
17.004 Fleet	Count of Vehicle Equivalent Unit by Department/Division
17.005 Fuel	Fuel Costs by Department and Fund
1015009 - CIP Project Engineering	
18.004 Project Engineering	Number of Project Hours by Fund
1015010 - Transportation/Plan Engineering	
19.004 Parking	Direct Allocation to Fund 611 Parking
19.005 Transit	Direct Allocation to Fund 621 Transit
19.006 Development Review	Direct Allocation to Development Review
19.007 Long Range Plan	Direct Allocation to Long Range Plan
8020000 - Insurance ISF Fund	
20.004 Risk Management	Operating Services and Supply Expenditures by Fund/Department/Division
20.005 WComp Premiums - PS	Direct Allocation to Police & Fire Administration
20.006 WC Premiums	Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
20.007 Liability Premiums - Direct	Direct to Police, Public Works and Community Development
20.008 Liability Premium	Operating Services and Supply Expenditures by Fund/Department/Division
1011050 - Natural Resources Protection (Utility Services)	

City of San Luis Obispo, CA Central Service Cost Allocation  
Summary of allocation basis

<u>Department</u>	<u>Basis of allocation</u>
21.004 Program Support	Fixed amount per budget
1014050 - Eng Dev Review (Utility Services)	
22.004 Utility Services	Time Spent by Utilities on Behalf of Engineering Development Review

**SCHEDULE 1.01**

**BUILDING CHARGE**

NATURE AND EXTENT OF SERVICE

The City of San Luis Obispo tracks depreciation of each building. Building depreciation is determined in accordance with the Generally Accepted Accounting Principles (GAAP) and reported in the Comprehensive Annual Finance Report (CAFR) for the same period. Land acquisition costs are disallowed and have not been included in the building cost. The building asset list does not represent the complete list of City assets, but rather only those assets determined to be essential to the cost allocation model.

Building Charge is applied for the following buildings and is allocated based on occupied square footage by department:

- City Hall – 990 Palm
- 919 Palm
- Corp Yard



Building 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	\$40,986			
919 PALM	\$77,380			
CORPORATE YARD	\$13,757			
Total departmental cost adjustments:	<u>\$132,123</u>	.	.	<u>\$132,123</u>
Total to be allocated	<u><u>\$132,123</u></u>	:	:	<u><u>\$132,123</u></u>

	Building Charge Schedule of costs to be allocated by function				
	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Hall</u>	<u>919 Palm</u>	<u>Corporation Yard</u>
<b><u>Other Expense and Cost</u></b>					
SALARIES & WAGES					
FRINGE BENEFITS					
<b><u>Cost Adjustments</u></b>					
CITY HALL	\$40,986		\$40,986		
919 PALM	\$77,380			\$77,380	
CORPORATE YARD	\$13,757				\$13,757
Functional Cost	<u>\$132,123</u>		<u>\$40,986</u>	<u>\$77,380</u>	<u>\$13,757</u>
Allocable Costs	<u>\$132,123</u>		<u>\$40,986</u>	<u>\$77,380</u>	<u>\$13,757</u>
<b>1st Allocation</b>	<b>\$132,123</b>		<b>\$40,986</b>	<b>\$77,380</b>	<b>\$13,757</b>
Functional Cost	.	.	.	.	.
Allocable Costs	.	.	.	.	.
<b>2nd Allocation</b>					
<b>Total allocated</b>	<u><u>\$132,123</u></u>		<u><u>\$40,986</u></u>	<u><u>\$77,380</u></u>	<u><u>\$13,757</u></u>

Building 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 %	\$2,740		\$2,740		\$2,740
City Council	2,502	17.834 %	\$7,310		\$7,310		\$7,310
Cultural Activities	110	0.784 %	\$321		\$321		\$321
Economic Development	100	0.713 %	\$292		\$292		\$292
Natural Resource Protection	760	5.417 %	\$2,220		\$2,220		\$2,220
City Attorney	1,135	8.090 %	\$3,316		\$3,316		\$3,316
City Clerk	906	6.458 %	\$2,647		\$2,647		\$2,647
Finance	3,537	25.212 %	\$10,333		\$10,333		\$10,333
Network Services	1,724	12.289 %	\$5,037		\$5,037		\$5,037
Facilities Maintenance	1,472	10.493 %	\$4,300		\$4,300		\$4,300
FD208 Tourism Bid Fund	81	0.577 %	\$237		\$237		\$237
Office of DEI	214	1.525 %	\$625		\$625		\$625
Information Services	550	3.922 %	\$1,608		\$1,608		\$1,608
Total	14,029	100.000 %	\$40,986		\$40,986		\$40,986

(A) Alloc basis:

Total Square Footage Occupied By Department

Source:

Build Maint Square Footage

Building 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	3,410	19.599 %	\$15,166		\$15,166		\$15,166
Planning	820	4.713 %	\$3,647		\$3,647		\$3,647
Engineering	820	4.713 %	\$3,647		\$3,647		\$3,647
Building and Safety	2,280	13.104 %	\$10,140		\$10,140		\$10,140
Public Works Administration	4,430	25.461 %	\$19,702		\$19,702		\$19,702
Transportation/Plan Engineering	100	0.575 %	\$445		\$445		\$445
FD621Transit Fund	120	0.690 %	\$534		\$534		\$534
CIP Project Engineering	5,039	28.961 %	\$22,410		\$22,410		\$22,410
Community Services Group	380	2.184 %	\$1,689		\$1,689		\$1,689
Total	<u>17,399</u>	<u>100.000 %</u>	<u>\$77,380</u>		<u>\$77,380</u>		<u>\$77,380</u>

(A) Alloc basis:

Total Square Footage Occupied By Department

Source:

Build Maint Square Footage

Building 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>
Parks Maintenance	780	27.857 %	\$3,832		\$3,832		\$3,832
Urban Forest Services	120	4.286 %	\$590		\$590		\$590
Streets Maintenance	900	32.143 %	\$4,422		\$4,422		\$4,422
Fleet	100	3.571 %	\$491		\$491		\$491
FD601 Water Fund	450	16.071 %	\$2,211		\$2,211		\$2,211
FD602 Sewer Fund	450	16.072 %	\$2,211		\$2,211		\$2,211
Total	2,800	100.000 %	\$13,757		\$13,757		\$13,757

(A) Alloc basis:

Total Square Footage Occupied By Department

Source:

Build Maint Square Footage

	Building Charge Departmental Cost Allocation Summary			
	Total	City Hall	919 Palm	Corporation Yard
City Council	\$7,310	\$7,310		
Office of DEI	\$625	\$625		
City Administration	\$2,740	\$2,740		
Community Services Group	\$1,689		\$1,689	
City Attorney	\$3,316	\$3,316		
City Clerk	\$2,647	\$2,647		
Finance	\$10,333	\$10,333		
Network Services	\$5,037	\$5,037		
Information Services	\$1,608	\$1,608		
Public Works Administration	\$19,702		\$19,702	
Facilities Maintenance	\$4,300	\$4,300		
Fleet	\$491			\$491
CIP Project Engineering	\$22,410		\$22,410	
Transportation/Plan Engineering	\$445		\$445	
Cultural Activities	\$321	\$321		
Economic Development	\$292	\$292		
Natural Resource Protection	\$2,220	\$2,220		
Community Development Admin	\$15,166		\$15,166	
Planning	\$3,647		\$3,647	
Engineering	\$3,647		\$3,647	
Building and Safety	\$10,140		\$10,140	
Parks Maintenance	\$3,832			\$3,832
Urban Forest Services	\$590			\$590
Streets Maintenance	\$4,422			\$4,422
FD208 Tourism Bid Fund	\$237	\$237		
FD601 Water Fund	\$2,211			\$2,211
FD602 Sewer Fund	\$2,211			\$2,211
FD621Transit Fund	\$534		\$534	
Total	\$132,123	\$40,986	\$77,380	\$13,757

**SCHEDULE 2.01**

**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 on a count of City Council agenda items 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>
	\$234,567			\$234,567
Allocated additions:				
10000000 - Building Charge	\$7,310		\$7,310	
1011010 - Office of DEI		\$99	\$99	
1011001 - City Administration		\$2,751	\$2,751	
1011501 - City Attorney		\$2,523	\$2,523	
1011021 - City Clerk		\$654	\$654	
1012000 - Finance		\$7,507	\$7,507	
1011101 - Network Services		\$29,869	\$29,869	
1011103 - Information Services		\$7,430	\$7,430	
1012006 - Finance Support Services		\$194	\$194	
1012007 - Finance Non Departmental		\$215	\$215	
1013001 - Human Resources		\$24,732	\$24,732	
1013003 - Wellness Program		\$37	\$37	
1015005 - Facilities Maintenance		\$34,486	\$34,486	
8020000 - Insurance ISF Fund		\$13,550	\$13,550	
Total allocated additions:	\$7,310	\$124,047	\$131,357	\$131,357
Total to be allocated	\$241,877	\$124,047		\$365,924



City Council  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Council</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$130,702		\$130,702
FRINGE BENEFITS	\$63,819		\$63,819
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$40,046		\$40,046
Departmental Expenditures	\$234,567		\$234,567
Additions: 1st			
Other	\$7,310	\$7,310	
Functional Cost	\$241,877	\$7,310	\$234,567
Reallocate Admin		(\$7,310)	\$7,310
Allocable Costs	\$241,877		\$241,877
<b>1st Allocation</b>	<b>\$241,877</b>		<b>\$241,877</b>
Additions: 2nd			
Other	\$124,047	\$124,047	
Functional Cost	\$124,047	\$124,047	
Reallocate Admin		(\$124,047)	\$124,047
Allocable Costs	\$124,047		\$124,047
<b>2nd Allocation</b>	<b>\$124,047</b>		<b>\$124,047</b>
<b>Total allocated</b>	<b>\$365,924</b>		<b>\$365,924</b>

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 Administration	9	3.383 %	\$8,184		\$8,184	\$4,197	\$12,381
Fire Administration	13	4.887 %	\$11,821		\$11,821	\$6,062	\$17,883
FD601 Water Fund	7	2.632 %	\$6,365		\$6,365	\$3,264	\$9,629
FD602 Sewer Fund	10	3.759 %	\$9,093		\$9,093	\$4,663	\$13,756
Recreation Administration	6	2.256 %	\$5,456		\$5,456	\$2,798	\$8,254
City Administration	95	35.714 %	\$86,385		\$86,385	\$44,303	\$130,688
Public Works Administration	40	15.038 %	\$36,372		\$36,372	\$18,654	\$55,026
City Attorney	12	4.511 %	\$10,912		\$10,912	\$5,596	\$16,508
Human Resources	11	4.135 %	\$10,002		\$10,002	\$5,130	\$15,132
Finance	19	7.143 %	\$17,277		\$17,277	\$8,861	\$26,138
Community Development Admin	34	12.782 %	\$30,917		\$30,917	\$15,856	\$46,773
FD611 Parking Fund	5	1.880 %	\$4,547		\$4,547	\$2,332	\$6,879
FD621Transit Fund	5	1.880 %	\$4,546		\$4,546	\$2,331	\$6,877
Total	266	100.000 %	\$241,877		\$241,877	\$124,047	\$365,924

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

Source:

City Council  
Departmental Cost  
Allocation Summary

	Total	City Council
City Administration	\$130,688	\$130,688
City Attorney	\$16,508	\$16,508
Finance	\$26,138	\$26,138
Human Resources	\$15,132	\$15,132
Public Works Administration	\$55,026	\$55,026
Community Development Admin	\$46,773	\$46,773
Recreation Administration	\$8,254	\$8,254
Police Administration	\$12,381	\$12,381
Fire Administration	\$17,883	\$17,883
FD601 Water Fund	\$9,629	\$9,629
FD602 Sewer Fund	\$13,756	\$13,756
FD611 Parking Fund	\$6,879	\$6,879
FD621Transit Fund	\$6,877	\$6,877
Total	\$365,924	\$365,924

**SCHEDULE 3.01**

**OFFICE OF DIVERSITY, EQUITY, AND INCLUSION**

NATURE AND EXTENT OF SERVICE

The Office of Diversity, Equity, and Inclusion (DEI) leads in supporting organizational initiatives rooted in advancing San Luis Obispo's effort to be a more inclusive and equitable community. The DEI Manager is responsible for collaborating with City leadership to create, coordinate, and manage DEI programs and initiatives that foster opportunities for education, inclusion, and belonging within the community.

Costs are allocated as follows:

- **Office of Diversity, Equity, and Inclusion** - These costs are allocated based on full time equivalent (FTE) by fund/department/division.

Office of DEI  
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$988,355			\$988,355
Deductions:				
GENERAL GOVERNMENT	(\$979,703)			
Total deductions:	<u>(\$979,703)</u>			<u>(\$979,703)</u>
Allocated additions:				
10000000 - Building Charge	\$625		\$625	
1011010 - Office of DEI		\$20	\$20	
1011001 - City Administration		\$11,590	\$11,590	
1011501 - City Attorney		\$10,632	\$10,632	
1011021 - City Clerk		\$131	\$131	
1012000 - Finance		\$17,765	\$17,765	
1011101 - Network Services		\$6,990	\$6,990	
1011103 - Information Services		\$1,486	\$1,486	
1012006 - Finance Support Services		\$819	\$819	
1012007 - Finance Non Departmental		\$3,858	\$3,858	
1013001 - Human Resources		\$4,946	\$4,946	
1013003 - Wellness Program		\$7	\$7	
1015005 - Facilities Maintenance		\$2,950	\$2,950	
8020000 - Insurance ISF Fund		\$41,656	\$41,656	
Total allocated additions:	<u>\$625</u>	<u>\$102,850</u>	<u>\$103,475</u>	<u>\$103,475</u>
Total to be allocated	<u><u>\$9,277</u></u>	<u><u>\$102,850</u></u>		<u><u>\$112,127</u></u>

Office of DEI  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Office of DEI</u>
<b><u>Other Expense and Cost</u></b>			
SALARIES & WAGES			
FRINGE BENEFITS			
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$8,652		\$8,652
GENERAL GOVERNMENT	\$979,703	\$979,703	
Departmental Expenditures	\$988,355	\$979,703	\$8,652
<b><u>Cost Adjustments</u></b>			
Deductions	(\$979,703)	(\$979,703)	
Additions: 1st			
Other	\$625	\$625	
Functional Cost	\$9,277	\$625	\$8,652
Reallocate Admin		(\$625)	\$625
Allocable Costs	\$9,277		\$9,277
<b>1st Allocation</b>	<b>\$9,277</b>		<b>\$9,277</b>
Additions: 2nd			
Other	\$102,850	\$102,850	
Functional Cost	\$102,850	\$102,850	
Reallocate Admin		(\$102,850)	\$102,850
Allocable Costs	\$102,850		\$102,850
<b>2nd Allocation</b>	<b>\$102,850</b>		<b>\$102,850</b>
<b>Total allocated</b>	<b>\$112,127</b>		<b>\$112,127</b>

Office of DEI  
Detail allocation of  
Office of DEI

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Urban Forest Services	300	0.643 %	\$60		\$60	\$670	\$730
Facilities Maintenance	500	1.071 %	\$99		\$99	\$1,116	\$1,215
Streets Maintenance	1,600	3.428 %	\$318		\$318	\$3,572	\$3,890
Stormwater and Flood Control	635	1.360 %	\$126		\$126	\$1,417	\$1,543
Traffic Signals & Lighting	200	0.428 %	\$40		\$40	\$446	\$486
Transportation/Plan Engineering	600	1.285 %	\$119		\$119	\$1,339	\$1,458
Recreation Administration	400	0.857 %	\$80		\$80	\$893	\$973
Recreation Facilities	100	0.214 %	\$20		\$20	\$223	\$243
Youth Services	800	1.714 %	\$159		\$159	\$1,786	\$1,945
Community Services	400	0.857 %	\$80		\$80	\$893	\$973
Ranger Program	800	1.714 %	\$159		\$159	\$1,786	\$1,945
Aquatics	100	0.214 %	\$20		\$20	\$223	\$243
Golf Course	400	0.857 %	\$80		\$80	\$893	\$973
Police Administration	650	1.393 %	\$129		\$129	\$1,451	\$1,580
Patrol	4,500	9.641 %	\$894		\$894	\$10,045	\$10,939
Investigations	1,400	2.999 %	\$278		\$278	\$3,125	\$3,403
Police Support Services	2,050	4.392 %	\$407		\$407	\$4,576	\$4,983
Neighborhood Services	100	0.214 %	\$20		\$20	\$223	\$243
Traffic Safety	400	0.857 %	\$80		\$80	\$893	\$973
Fire Administration	400	0.857 %	\$80		\$80	\$893	\$973
Emergency Response	4,600	9.855 %	\$914		\$914	\$10,268	\$11,182
Hazard Prevention	600	1.285 %	\$119		\$119	\$1,339	\$1,458
FD601 Water Fund	3,389	7.261 %	\$674		\$674	\$7,565	\$8,239
FD621Transit Fund	200	0.428 %	\$40		\$40	\$446	\$486
City Administration	600	1.285 %	\$119		\$119	\$1,339	\$1,458
Economic Development	100	0.214 %	\$20		\$20	\$223	\$243
Natural Resource Protection	300	0.643 %	\$60		\$60	\$670	\$730
Community Promotion	25	0.054 %	\$5		\$5	\$56	\$61
City Attorney	600	1.285 %	\$119		\$119	\$1,339	\$1,458
City Clerk	450	0.964 %	\$89		\$89	\$1,005	\$1,094
Finance	1,500	3.214 %	\$298		\$298	\$3,348	\$3,646
Network Services	855	1.832 %	\$170		\$170	\$1,909	\$2,079
Information Services	850	1.821 %	\$169		\$169	\$1,897	\$2,066
Human Resources	1,000	2.142 %	\$199		\$199	\$2,232	\$2,431
Community Development Admin	500	1.071 %	\$99		\$99	\$1,116	\$1,215
Building and Safety	1,550	3.321 %	\$308		\$308	\$3,460	\$3,768
Public Works Administration	700	1.500 %	\$139		\$139	\$1,563	\$1,702
Parks Maintenance	1,300	2.785 %	\$258		\$258	\$2,902	\$3,160
Swim Center Maintenance	100	0.214 %	\$20		\$20	\$223	\$243
Fire Apparatus Service	200	0.428 %	\$40		\$40	\$446	\$486
Fleet	500	1.071 %	\$99		\$99	\$1,116	\$1,215

Office of DEI  
Detail allocation of  
Office of DEI

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD611 Parking Fund	1,622	3.475 %	\$322		\$322	\$3,621	\$3,943
CIP Project Engineering	1,800	3.856 %	\$358		\$358	\$4,018	\$4,376
Planning	1,000	2.142 %	\$199		\$199	\$2,232	\$2,431
City Council	500	1.071 %	\$99		\$99		\$99
Community Services Group	250	0.536 %	\$50		\$50	\$558	\$608
Housing Policy/Homelessness	400	0.857 %	\$80		\$80	\$893	\$973
Solid Waste Recycling	200	0.428 %	\$40		\$40	\$446	\$486
Office of DEI	100	0.214 %	\$20		\$20		\$20
Engineering	500	1.071 %	\$99		\$99	\$1,116	\$1,215
FD705 Whale Rock Fund	410	0.878 %	\$81		\$81	\$915	\$996
FD602 Sewer Fund	3,364	7.207 %	\$669		\$669	\$7,509	\$8,178
Disaster Assistance	100	0.214 %	\$20		\$20	\$223	\$243
FD208 Tourism Bid Fund	175	0.383 %	\$34		\$34	\$394	\$428
Total	46,675	100.000 %	\$9,277		\$9,277	\$102,850	\$112,127

(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:



	Total	Office of DEI
City Council	\$99	\$99
Office of DEI	\$20	\$20
City Administration	\$1,458	\$1,458
Community Services Group	\$608	\$608
City Attorney	\$1,458	\$1,458
City Clerk	\$1,094	\$1,094
Finance	\$3,646	\$3,646
Network Services	\$2,079	\$2,079
Information Services	\$2,066	\$2,066
Human Resources	\$2,431	\$2,431
Public Works Administration	\$1,702	\$1,702
Facilities Maintenance	\$1,215	\$1,215
Fleet	\$1,215	\$1,215
CIP Project Engineering	\$4,376	\$4,376
Transportation/Plan Engineering	\$1,458	\$1,458
Economic Development	\$243	\$243
Natural Resource Protection	\$730	\$730
Community Promotion	\$61	\$61
Community Development Admin	\$1,215	\$1,215
Planning	\$2,431	\$2,431
Engineering	\$1,215	\$1,215
Building and Safety	\$3,768	\$3,768
Housing Policy/Homelessness	\$973	\$973
Parks Maintenance	\$3,160	\$3,160
Swim Center Maintenance	\$243	\$243
Urban Forest Services	\$730	\$730
Streets Maintenance	\$3,890	\$3,890
Traffic Signals & Lighting	\$486	\$486
Stormwater and Flood Control	\$1,543	\$1,543
Solid Waste Recycling	\$486	\$486
Recreation Administration	\$973	\$973
Recreation Facilities	\$243	\$243
Youth Services	\$1,945	\$1,945
Community Services	\$973	\$973
Ranger Program	\$1,945	\$1,945
Aquatics	\$243	\$243
Golf Course	\$973	\$973
Police Administration	\$1,580	\$1,580
Patrol	\$10,939	\$10,939
Investigations	\$3,403	\$3,403
Police Support Services	\$4,983	\$4,983
Neighborhood Services	\$243	\$243

Office of DEI  
Departmental Cost  
Allocation Summary

	Total	Office of DEI
Traffic Safety	\$973	\$973
Fire Administration	\$973	\$973
Emergency Response	\$11,182	\$11,182
Hazard Prevention	\$1,458	\$1,458
Fire Apparatus Service	\$486	\$486
Disaster Assistance	\$243	\$243
FD208 Tourism Bid Fund	\$428	\$428
FD601 Water Fund	\$8,239	\$8,239
FD602 Sewer Fund	\$8,178	\$8,178
FD611 Parking Fund	\$3,943	\$3,943
FD621Transit Fund	\$486	\$486
FD705 Whale Rock Fund	\$996	\$996
Total	\$112,127	\$112,127

**SCHEDULE 4.01**

**CITY ADMINISTRATION**

NATURE AND EXTENT OF SERVICE

The 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, the Office of Sustainability, Office of Diversity, Equity and Inclusion, Information Technology, and Community Promotions programs; and effective Council administrative support; and direct supervision of seven budget programs.

Costs are allocated as follows:

- **Citywide Administration** - These costs are associated with citywide administration. Costs are allocated based upon total operating expenditures by fund/department/division.
- **Network Services & Information Services** - These costs are associated with supervision of Network Services and Information Services. Costs are allocated 50% Network Services and 50% Information Services.
- **Economic Development** - These costs are associated with supervision of Economic Development. Costs are allocated directly to Economic Development.
- **Natural Resource Protection** – These costs are associated with supervision of Natural Resource Protection. Costs are allocated directly to Natural Resource Protection.

City Administration  
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,502,421			\$1,502,421
Deductions:				
GENERAL GOVERNMENT	(\$27,451)			
Total deductions:	<u>(\$27,451)</u>			<u>(\$27,451)</u>
Allocated additions:				
10000000 - Building Charge	\$2,740		\$2,740	
1011002 - City Council	\$86,385	\$44,303	\$130,688	
1011010 - Office of DEI	\$119	\$1,339	\$1,458	
1011501 - City Attorney		\$16,162	\$16,162	
1011021 - City Clerk		\$149,188	\$149,188	
1012000 - Finance		\$25,472	\$25,472	
1011101 - Network Services		\$36,570	\$36,570	
1011103 - Information Services		\$55,884	\$55,884	
1012006 - Finance Support Services		\$1,244	\$1,244	
1012007 - Finance Non Departmental		\$1,146	\$1,146	
1013001 - Human Resources		\$56,678	\$56,678	
1013003 - Wellness Program		\$44	\$44	
1015005 - Facilities Maintenance		\$12,929	\$12,929	
1015008 - Fleet		\$3,530	\$3,530	
8020000 - Insurance ISF Fund		\$25,323	\$25,323	
Total allocated additions:	<u>\$89,244</u>	<u>\$429,812</u>	<u>\$519,056</u>	<u>\$519,056</u>
Total to be allocated	<u><u>\$1,564,214</u></u>	<u><u>\$429,812</u></u>		<u><u>\$1,994,026</u></u>

	City Administration Schedule of costs to be allocated by function					
	<u>Total</u>	<u>General &amp; Admin</u>	<u>Citywide Administration</u>	<u>Network Services &amp; Info Services</u>	<u>Economic Development</u>	<u>Natural Resource Planning</u>
<u>Wages &amp; Benefits</u>						
SALARIES & WAGES	\$876,678		\$762,535	\$30,245	\$47,954	\$35,944
FRINGE BENEFITS	\$412,385		\$358,692	\$14,227	\$22,557	\$16,909
<u>Other Expense and Cost</u>						
SERVICES & SUPPLIES	\$185,907		\$161,702	\$6,414	\$10,169	\$7,622
GENERAL GOVERNMENT	\$27,451	\$27,451				
Departmental Expenditures	\$1,502,421	\$27,451	\$1,282,929	\$50,886	\$80,680	\$60,475
<u>Cost Adjustments</u>						
Deductions	(\$27,451)	(\$27,451)				
Additions: 1st						
Other	\$89,244	\$89,244				
Functional Cost	\$1,564,214	\$89,244	\$1,282,929	\$50,886	\$80,680	\$60,475
Reallocate Admin		(\$89,244)	\$77,624	\$3,079	\$4,882	\$3,659
Allocable Costs	\$1,564,214		\$1,360,553	\$53,965	\$85,562	\$64,134
<b>1st Allocation</b>	<b>\$1,564,214</b>		<b>\$1,360,553</b>	<b>\$53,965</b>	<b>\$85,562</b>	<b>\$64,134</b>
Additions: 2nd						
Other	\$429,812	\$429,812				
Functional Cost	\$429,812	\$429,812				
Reallocate Admin		(\$429,812)	\$373,851	\$14,828	\$23,510	\$17,623
Allocable Costs	\$429,812		\$373,851	\$14,828	\$23,510	\$17,623
<b>2nd Allocation</b>	<b>\$429,812</b>		<b>\$373,851</b>	<b>\$14,828</b>	<b>\$23,510</b>	<b>\$17,623</b>
<b>Total allocated</b>	<b>\$1,994,026</b>		<b>\$1,734,404</b>	<b>\$68,793</b>	<b>\$109,072</b>	<b>\$81,757</b>

City Administration

Detail allocation of

Citywide Administration

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Council	234,567	0.202 %	\$2,751		\$2,751		\$2,751
Cultural Activities	348,269	0.300 %	\$4,084		\$4,084	\$1,134	\$5,218
Economic Development	1,032,915	0.890 %	\$12,113		\$12,113	\$3,364	\$15,477
Natural Resource Protection	983,010	0.847 %	\$11,527		\$11,527	\$3,201	\$14,728
Community Promotion	421,838	0.364 %	\$4,947		\$4,947	\$1,374	\$6,321
City Attorney	1,424,496	1.228 %	\$16,704		\$16,704	\$4,639	\$21,343
City Clerk	666,756	0.575 %	\$7,819		\$7,819	\$2,171	\$9,990
Finance	2,376,210	2.048 %	\$27,865		\$27,865	\$7,738	\$35,603
Network Services	3,512,394	3.027 %	\$41,188		\$41,188	\$11,438	\$52,626
Human Resources	2,103,351	1.813 %	\$24,665		\$24,665	\$6,850	\$31,515
Insurance ISF Fund	5,710,479	4.922 %	\$66,964		\$66,964	\$18,596	\$85,560
Wellness Program	3,201	0.003 %	\$38		\$38	\$10	\$48
Community Development Admin	840,891	0.725 %	\$9,861		\$9,861	\$2,738	\$12,599
Commissions & Committees	14,819	0.013 %	\$174		\$174	\$48	\$222
Planning	1,594,072	1.374 %	\$18,693		\$18,693	\$5,191	\$23,884
Building and Safety	2,895,572	2.496 %	\$33,955		\$33,955	\$9,430	\$43,385
Public Works Administration	1,402,863	1.209 %	\$16,451		\$16,451	\$4,568	\$21,019
Parks Maintenance	3,571,500	3.078 %	\$41,881		\$41,881	\$11,631	\$53,512
Swim Center Maintenance	672,335	0.579 %	\$7,884		\$7,884	\$2,189	\$10,073
Urban Forest Services	339,617	0.293 %	\$3,983		\$3,983	\$1,106	\$5,089
Facilities Maintenance	1,430,582	1.233 %	\$16,776		\$16,776	\$4,659	\$21,435
Streets Maintenance	2,212,230	1.907 %	\$25,942		\$25,942	\$7,204	\$33,146
Stormwater and Flood Control	1,077,395	0.929 %	\$12,634		\$12,634	\$3,509	\$16,143
Traffic Signals & Lighting	556,237	0.479 %	\$6,523		\$6,523	\$1,811	\$8,334
Fleet	1,421,074	1.225 %	\$16,664		\$16,664	\$4,628	\$21,292
Transportation/Plan Engineering	1,187,300	1.023 %	\$13,923		\$13,923	\$3,866	\$17,789
Recreation Administration	844,713	0.728 %	\$9,906		\$9,906	\$2,751	\$12,657
Recreation Facilities	326,162	0.281 %	\$3,825		\$3,825	\$1,062	\$4,887
Youth Services	1,185,547	1.022 %	\$13,902		\$13,902	\$3,861	\$17,763
Ranger Program	786,460	0.678 %	\$9,222		\$9,222	\$2,561	\$11,783
Aquatics	620,772	0.535 %	\$7,280		\$7,280	\$2,022	\$9,302
Police Administration	2,152,330	1.855 %	\$25,239		\$25,239	\$7,009	\$32,248
Patrol	11,984,965	10.330 %	\$140,542		\$140,542	\$39,029	\$179,571
Investigations	2,885,594	2.487 %	\$33,838		\$33,838	\$9,397	\$43,235
Neighborhood Services	282,511	0.243 %	\$3,313		\$3,313	\$920	\$4,233
Traffic Safety	989,039	0.852 %	\$11,598		\$11,598	\$3,221	\$14,819
Fire Administration	1,060,873	0.914 %	\$12,440		\$12,440	\$3,455	\$15,895
Emergency Response	12,350,737	10.645 %	\$144,831		\$144,831	\$40,221	\$185,052
Hazard Prevention	938,914	0.809 %	\$11,010		\$11,010	\$3,058	\$14,068
Training Services	129,620	0.112 %	\$1,520		\$1,520	\$422	\$1,942
Fire Station	29,180	0.025 %	\$342		\$342	\$95	\$437

City Administration

Detail allocation of

Citywide Administration

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Disaster Assistance	195,404	0.168 %	\$2,291		\$2,291	\$636	\$2,927
FD202 Downtown Bid Fund	271,977	0.234 %	\$3,189		\$3,189	\$886	\$4,075
FD601 Water Fund	7,679,816	6.619 %	\$90,058		\$90,058	\$25,010	\$115,068
FD611 Parking Fund	3,253,276	2.804 %	\$38,150		\$38,150	\$10,594	\$48,744
FD602 Sewer Fund	8,195,482	7.064 %	\$96,105		\$96,105	\$26,689	\$122,794
Golf Course	724,556	0.624 %	\$8,497		\$8,497	\$2,360	\$10,857
FD705 Whale Rock Fund	1,233,383	1.063 %	\$14,463		\$14,463	\$4,017	\$18,480
Information Services	1,357,744	1.170 %	\$15,922		\$15,922	\$4,422	\$20,344
FD208 Tourism Bid Fund	1,904,368	1.641 %	\$22,332		\$22,332	\$6,202	\$28,534
FD621Transit Fund	1,170,299	1.009 %	\$13,724		\$13,724	\$3,811	\$17,535
FD206 Law Enforcement Grant Fund	132,648	0.114 %	\$1,556		\$1,556	\$432	\$1,988
Fire Apparatus Service	500,254	0.431 %	\$5,866		\$5,866	\$1,629	\$7,495
Police Support Services	3,123,544	2.692 %	\$36,628		\$36,628	\$10,172	\$46,800
Community Services	601,789	0.519 %	\$7,057		\$7,057	\$1,960	\$9,017
FD711 Hazardous Mat Task Force Fund	56,375	0.049 %	\$661		\$661	\$184	\$845
CIP Project Engineering	2,683,531	2.313 %	\$31,469		\$31,469	\$8,739	\$40,208
Community Services Group	703,825	0.607 %	\$8,253		\$8,253	\$2,292	\$10,545
Solid Waste Recycling	260,715	0.225 %	\$3,057		\$3,057	\$849	\$3,906
Finance Support Services	90,179	0.078 %	\$1,057		\$1,057	\$294	\$1,351
Finance Non Departmental	283,739	0.245 %	\$3,327		\$3,327	\$924	\$4,251
Office of DEI	988,355	0.852 %	\$11,590		\$11,590		\$11,590
Engineering	930,742	0.802 %	\$10,914		\$10,914	\$3,031	\$13,945
Housing Policy/Homelessness	1,104,545	0.952 %	\$12,952		\$12,952	\$3,597	\$16,549
Jack House	5,101	0.004 %	\$60		\$60	\$17	\$77
Recruit Academy	66,984	0.058 %	\$785		\$785	\$218	\$1,003
Mobile Crisis Unit	160,605	0.138 %	\$1,883		\$1,883	\$523	\$2,406
FD212 San Luis Ranch CFD	8,398	0.007 %	\$98		\$98	\$27	\$125
FD701 General Agency Fund	1,217,765	1.050 %	\$14,280		\$14,280	\$3,966	\$18,246
FD712 City Of SLO PEG Fund	44,188	0.038 %	\$518		\$518	\$144	\$662
FD715 Boysen Ranch Conserv Easemt Fund	6,489	0.006 %	\$76		\$76	\$21	\$97
FD406 Public Safety Equip Replacement Fund	442,726	0.382 %	\$5,192		\$5,192	\$1,442	\$6,634
FD713 SLCUSD PEG Fund	92,697	0.080 %	\$1,087		\$1,087	\$302	\$1,389
Water Resource Recovery	192		\$2		\$2	\$1	\$3
Orcutt Area Specific Plan	109,740	0.095 %	\$1,287		\$1,287	\$357	\$1,644
FD209 SB1186 CASP Certify Fund	1,067	0.001 %	\$13		\$13	\$3	\$16
FD213 Avila Ranch CFE	4,923	0.004 %	\$58		\$58	\$16	\$74
FD504 LOVR Impact Fee Fund	114,635	0.099 %	\$1,344		\$1,344	\$373	\$1,717
FD505 Affordable Housing Fund	1,700,000	1.465 %	\$19,935		\$19,935	\$5,534	\$25,469
Total	116,023,446	100.000 %	\$1,360,553		\$1,360,553	\$373,851	\$1,734,404

(A) Alloc basis:

Total Operating Expenditures by Department/Division

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>
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Source:



City Administration

Detail allocation of

Netwok Services & Info 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>
Network Services	50	50.000 %	\$26,983		\$26,983	\$7,414	\$34,397
Information Services	50	50.000 %	\$26,982		\$26,982	\$7,414	\$34,396
Total	100	100.000 %	\$53,965		\$53,965	\$14,828	\$68,793

(A) Alloc basis:

Direct Allocation to Network Services and Information Services

Source:

City Administration

Detail allocation of

Economic Development

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Economic Development	100	100.000 %	\$85,562		\$85,562	\$23,510	\$109,072
Total	100	100.000 %	\$85,562		\$85,562	\$23,510	\$109,072

(A) Alloc basis:

Direct Allocation to Economic Development

Source:

City Administration  
Detail allocation of  
Natural Resource 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>
Natural Resource Protection	100	100.000 %	\$64,134		\$64,134	\$17,623	\$81,757
Total	100	100.000 %	\$64,134		\$64,134	\$17,623	\$81,757

(A) Alloc basis: Direct Allocation to Natural Resources Planning

Source:

	City Administration Departmental Cost Allocation Summary				
	<u>Total</u>	<u>Citywide Administration</u>	<u>Netwok Services &amp; Info Services</u>	<u>Economic Development</u>	<u>Natural Resource Planning</u>
City Council	\$2,751	\$2,751			
Office of DEI	\$11,590	\$11,590			
Community Services Group	\$10,545	\$10,545			
City Attorney	\$21,343	\$21,343			
City Clerk	\$9,990	\$9,990			
Finance	\$35,603	\$35,603			
Network Services	\$87,023	\$52,626	\$34,397		
Information Services	\$54,740	\$20,344	\$34,396		
Finance Support Services	\$1,351	\$1,351			
Finance Non Departmental	\$4,251	\$4,251			
Human Resources	\$31,515	\$31,515			
Wellness Program	\$48	\$48			
Public Works Administration	\$21,019	\$21,019			
Facilities Maintenance	\$21,435	\$21,435			
Fleet	\$21,292	\$21,292			
CIP Project Engineering	\$40,208	\$40,208			
Transportation/Plan Engineering	\$17,789	\$17,789			
Insurance ISF Fund	\$85,560	\$85,560			
Cultural Activities	\$5,218	\$5,218			
Economic Development	\$124,549	\$15,477		\$109,072	
Natural Resource Protection	\$96,485	\$14,728			\$81,757
Community Promotion	\$6,321	\$6,321			
Community Development Admin	\$12,599	\$12,599			
Commissions & Committees	\$222	\$222			
Planning	\$23,884	\$23,884			
Engineering	\$13,945	\$13,945			
Building and Safety	\$43,385	\$43,385			
Housing Policy/Homelessness	\$16,549	\$16,549			
Parks Maintenance	\$53,512	\$53,512			
Swim Center Maintenance	\$10,073	\$10,073			
Urban Forest Services	\$5,089	\$5,089			
Streets Maintenance	\$33,146	\$33,146			
Traffic Signals & Lighting	\$8,334	\$8,334			
Stormwater and Flood Control	\$16,143	\$16,143			
Water Resource Recovery	\$3	\$3			
Solid Waste Recycling	\$3,906	\$3,906			
Recreation Administration	\$12,657	\$12,657			
Recreation Facilities	\$4,887	\$4,887			
Youth Services	\$17,763	\$17,763			
Community Services	\$9,017	\$9,017			

	City Administration Departmental Cost Allocation Summary				
	<u>Total</u>	<u>Citywide Administration</u>	<u>Netwok Services &amp; Info Services</u>	<u>Economic Development</u>	<u>Natural Resource Planning</u>
Ranger Program	\$11,783	\$11,783			
Aquatics	\$9,302	\$9,302			
Golf Course	\$10,857	\$10,857			
Jack House	\$77	\$77			
Police Administration	\$32,248	\$32,248			
Patrol	\$179,571	\$179,571			
Investigations	\$43,235	\$43,235			
Police Support Services	\$46,800	\$46,800			
Neighborhood Services	\$4,233	\$4,233			
Traffic Safety	\$14,819	\$14,819			
Fire Administration	\$15,895	\$15,895			
Emergency Response	\$185,052	\$185,052			
Hazard Prevention	\$14,068	\$14,068			
Training Services	\$1,942	\$1,942			
Recruit Academy	\$1,003	\$1,003			
Fire Apparatus Service	\$7,495	\$7,495			
Fire Station	\$437	\$437			
Mobile Crisis Unit	\$2,406	\$2,406			
Disaster Assistance	\$2,927	\$2,927			
Orcutt Area Specific Plan	\$1,644	\$1,644			
FD202 Downtown Bid Fund	\$4,075	\$4,075			
FD206 Law Enforcement Grant Fund	\$1,988	\$1,988			
FD208 Tourism Bid Fund	\$28,534	\$28,534			
FD209 SB1186 CASP Certify Fund	\$16	\$16			
FD212 San Luis Ranch CFD	\$125	\$125			
FD213 Avila Ranch CFE	\$74	\$74			
FD406 Public Safety Equip Replacement Fund	\$6,634	\$6,634			
FD504 LOVR Impact Fee Fund	\$1,717	\$1,717			
FD505 Affordable Housing Fund	\$25,469	\$25,469			
FD601 Water Fund	\$115,068	\$115,068			
FD602 Sewer Fund	\$122,794	\$122,794			
FD611 Parking Fund	\$48,744	\$48,744			
FD621Transit Fund	\$17,535	\$17,535			
FD701 General Agency Fund	\$18,246	\$18,246			
FD705 Whale Rock Fund	\$18,480	\$18,480			
FD711 Hazardous Mat Task Force Fund	\$845	\$845			
FD712 City Of SLO PEG Fund	\$662	\$662			
FD713 SLCUSD PEG Fund	\$1,389	\$1,389			
FD715 Boysen Ranch Conserv Easemt Fund	\$97	\$97			
Total	\$1,994,026	\$1,734,404	\$68,793	\$109,072	\$81,757

**SCHEDULE 5.01**

**COMMUNITY SERVICES GROUP**

NATURE AND EXTENT OF SERVICE

The Community Services Group (CSG) is comprised of the four externally facing departments (Community Development, Parks and Recreation, Public Works, and Utilities). Business and Administrative functions in support of all four departments are managed by the Business Services and Administrative Manager as well as the Infrastructure Investment Program. The Department Heads, and the Business Services and Administrative Manager report to the Assistant City Manager and are responsible for daily operations of their departments/programs.

Costs are allocated as follows:

- **Project Supervision** – These costs are associated with supervision of projects within the Utilities and Public Works Departments. Costs are allocated based on the percentage of time of supervision by Fund.
- **Direct Cost** – These costs are related to contract services for the Sewer Fund. Costs are allocated directly to Fund 602, Sewer.

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures Per Financial Statement:	\$703,825			\$703,825
Deductions:				
GENERAL GOVERNMENT	(\$55,000)			
Total deductions:	(\$55,000)			(\$55,000)
Allocated additions:				
10000000 - Building Charge	\$1,689		\$1,689	
1011010 - Office of DEI	\$50	\$558	\$608	
1011001 - City Administration	\$8,253	\$2,292	\$10,545	
1011501 - City Attorney		\$7,571	\$7,571	
1011021 - City Clerk		\$327	\$327	
1012000 - Finance		\$10,874	\$10,874	
1011101 - Network Services		\$11,989	\$11,989	
1011103 - Information Services		\$3,715	\$3,715	
1012006 - Finance Support Services		\$583	\$583	
1012007 - Finance Non Departmental		\$619	\$619	
1013001 - Human Resources		\$12,366	\$12,366	
1013003 - Wellness Program		\$18	\$18	
1015005 - Facilities Maintenance		\$3,185	\$3,185	
8020000 - Insurance ISF Fund		\$11,993	\$11,993	
Total allocated additions:	\$9,992	\$66,090	\$76,082	\$76,082
Total to be allocated	\$658,817	\$66,090		\$724,907

Community Services Group

Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Project Supervision</u>	<u>Direct Costs</u>
<b><u>Wages &amp; Benefits</u></b>				
SALARIES & WAGES	\$423,483	\$113,155	\$310,328	
FRINGE BENEFITS	\$165,144	\$44,126	\$121,018	
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$58,366	\$15,595	\$42,771	
OTHER CONTRACT SERVICES	\$1,832			\$1,832
GENERAL GOVERNMENT	\$55,000	\$55,000		
Departmental Expenditures	\$703,825	\$227,876	\$474,117	\$1,832
<b><u>Cost Adjustments</u></b>				
Deductions	(\$55,000)	(\$55,000)		
Additions: 1st				
Other	\$9,992	\$9,992		
Functional Cost	\$658,817	\$182,868	\$474,117	\$1,832
Reallocate Admin		(\$182,868)	\$182,164	\$704
Allocable Costs	\$658,817		\$656,281	\$2,536
<b>1st Allocation</b>	<b>\$658,817</b>		<b>\$656,281</b>	<b>\$2,536</b>
Additions: 2nd				
Other	\$66,090	\$66,090		
Functional Cost	\$66,090	\$66,090		
Reallocate Admin		(\$66,090)	\$65,836	\$254
Allocable Costs	\$66,090		\$65,836	\$254
<b>2nd Allocation</b>	<b>\$66,090</b>		<b>\$65,836</b>	<b>\$254</b>
<b>Total allocated</b>	<b>\$724,907</b>		<b>\$722,117</b>	<b>\$2,790</b>



Community Services Group

Detail allocation of

Project 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>
FD601 Water Fund	660	9.007 %	\$59,108		\$59,108	\$5,930	\$65,038
FD602 Sewer Fund	632	8.624 %	\$56,601		\$56,601	\$5,678	\$62,279
FD611 Parking Fund	800	10.917 %	\$71,646		\$71,646	\$7,187	\$78,833
FD621Transit Fund	450	6.141 %	\$40,301		\$40,301	\$4,043	\$44,344
FD705 Whale Rock Fund	59	0.805 %	\$5,284		\$5,284	\$530	\$5,814
Solid Waste Recycling	362	4.940 %	\$32,420		\$32,420	\$3,252	\$35,672
Community Development Admin	1,481	20.210 %	\$132,635		\$132,635	\$13,306	\$145,941
Public Works Administration	1,789	24.413 %	\$160,219		\$160,219	\$16,073	\$176,292
Recreation Administration	1,095	14.943 %	\$98,067		\$98,067	\$9,837	\$107,904
Total	<u>7,328</u>	<u>100.000 %</u>	<u>\$656,281</u>		<u>\$656,281</u>	<u>\$65,836</u>	<u>\$722,117</u>

(A) Alloc basis:

Percent of Project Supervision Time by Department/Fund

Source:

Salary & Wage Analysis

Community Services Group  
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>
FD602 Sewer Fund	100	100.000 %	\$2,536		\$2,536	\$254	\$2,790
Total	100	100.000 %	\$2,536		\$2,536	\$254	\$2,790

(A) Alloc basis: Direct Allocation to Fund 602, Sewer

Source:

Community Services Group  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Project Supervision</u>	<u>Direct Costs</u>
Public Works Administration	\$176,292	\$176,292	
Community Development Admin	\$145,941	\$145,941	
Solid Waste Recycling	\$35,672	\$35,672	
Recreation Administration	\$107,904	\$107,904	
FD601 Water Fund	\$65,038	\$65,038	
FD602 Sewer Fund	\$65,069	\$62,279	\$2,790
FD611 Parking Fund	\$78,833	\$78,833	
FD621Transit Fund	\$44,344	\$44,344	
FD705 Whale Rock Fund	\$5,814	\$5,814	
Total	\$724,907	\$722,117	\$2,790

**SCHEDULE 6.01**

**CITY ATTORNEY**

NATURE AND EXTENT OF SERVICE

The City Attorney ensures that the City organization conducts its activities in accordance with applicable rules and regulations, including the City's Municipal Code and Charter. The City Attorney also represents the City in civil litigation and enforces violations of the Municipal Code, pursuing criminal prosecution of such violations where appropriate. Program goals include minimizing liability exposure, providing prompt and thorough legal advice to appointed and elected officials as well as City staff, and ensuring general compliance with City laws and regulations. The City Attorney's office serves all City departments, directly staffs the Planning Commission and City Council, and provides review, advice and support services to other City boards and commissions, with the exception of the Whale Rock Commission.

Costs are allocated as follows:

- **City Attorney** - These costs are associated with the activities of the City Attorney. Certain costs are not allocated due to the nature of the case they were related to. Costs are allocated based upon total operating expenditures by fund/department/division. Fund 705, Whale Rock is excluded.

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:	\$1,424,496			\$1,424,496
Deductions:				
GENERAL GOVERNMENT	(\$219,907)			
Total deductions:	<u>(\$219,907)</u>			<u>(\$219,907)</u>
Allocated additions:				
10000000 - Building Charge	\$3,316		\$3,316	
1011002 - City Council	\$10,912	\$5,596	\$16,508	
1011010 - Office of DEI	\$119	\$1,339	\$1,458	
1011001 - City Administration	\$16,704	\$4,639	\$21,343	
1011021 - City Clerk		\$19,531	\$19,531	
1012000 - Finance		\$23,643	\$23,643	
1011101 - Network Services		\$33,965	\$33,965	
1011103 - Information Services		\$18,419	\$18,419	
1012006 - Finance Support Services		\$1,180	\$1,180	
1012007 - Finance Non Departmental		\$1,539	\$1,539	
1013001 - Human Resources		\$29,678	\$29,678	
1013003 - Wellness Program		\$44	\$44	
1015005 - Facilities Maintenance		\$15,644	\$15,644	
8020000 - Insurance ISF Fund		\$29,337	\$29,337	
Total allocated additions:	<u>\$31,051</u>	<u>\$184,554</u>	<u>\$215,605</u>	<u>\$215,605</u>
Total to be allocated	<u><b>\$1,235,640</b></u>	<u><b>\$184,554</b></u>		<u><b>\$1,420,194</b></u>

	City Attorney Schedule of costs to be allocated by function		
	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Attorney</u>
<u>Wages &amp; Benefits</u>			
SALARIES & WAGES	\$755,156		\$755,156
FRINGE BENEFITS	\$382,763		\$382,763
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$66,670		\$66,670
GENERAL GOVERNMENT	\$219,907	\$219,907	
Departmental Expenditures	\$1,424,496	\$219,907	\$1,204,589
<u>Cost Adjustments</u>			
Deductions	(\$219,907)	(\$219,907)	
Additions: 1st			
Other	\$31,051	\$31,051	
Functional Cost	\$1,235,640	\$31,051	\$1,204,589
Reallocate Admin		(\$31,051)	\$31,051
Allocable Costs	\$1,235,640		\$1,235,640
<b>1st Allocation</b>	<b>\$1,235,640</b>		<b>\$1,235,640</b>
Additions: 2nd			
Other	\$184,554	\$184,554	
Functional Cost	\$184,554	\$184,554	
Reallocate Admin		(\$184,554)	\$184,554
Allocable Costs	\$184,554		\$184,554
<b>2nd Allocation</b>	<b>\$184,554</b>		<b>\$184,554</b>
<b>Total allocated</b>	<b>\$1,420,194</b>		<b>\$1,420,194</b>

City Attorney  
Detail allocation of  
City Attorney

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Council	234,567	0.204 %	\$2,523		\$2,523		\$2,523
Cultural Activities	348,269	0.303 %	\$3,746		\$3,746	\$577	\$4,323
Economic Development	1,032,915	0.899 %	\$11,111		\$11,111	\$1,711	\$12,822
Natural Resource Protection	983,010	0.856 %	\$10,574		\$10,574	\$1,628	\$12,202
Community Promotion	421,838	0.367 %	\$4,538		\$4,538	\$699	\$5,237
City Clerk	666,756	0.580 %	\$7,172		\$7,172	\$1,104	\$8,276
Finance	2,376,210	2.069 %	\$25,561		\$25,561	\$3,935	\$29,496
Network Services	3,512,394	3.058 %	\$37,783		\$37,783	\$5,817	\$43,600
Human Resources	2,103,351	1.831 %	\$22,626		\$22,626	\$3,483	\$26,109
Insurance ISF Fund	5,710,479	4.971 %	\$61,428		\$61,428	\$9,457	\$70,885
Wellness Program	3,201	0.003 %	\$34		\$34	\$5	\$39
Community Development Admin	840,891	0.732 %	\$9,046		\$9,046	\$1,393	\$10,439
Commissions & Committees	14,819	0.013 %	\$159		\$159	\$25	\$184
Planning	1,594,072	1.388 %	\$17,148		\$17,148	\$2,640	\$19,788
Building and Safety	2,895,572	2.521 %	\$31,148		\$31,148	\$4,795	\$35,943
Public Works Administration	1,402,863	1.221 %	\$15,091		\$15,091	\$2,323	\$17,414
Parks Maintenance	3,571,500	3.109 %	\$38,419		\$38,419	\$5,915	\$44,334
Swim Center Maintenance	672,335	0.585 %	\$7,232		\$7,232	\$1,113	\$8,345
Urban Forest Services	339,617	0.296 %	\$3,653		\$3,653	\$562	\$4,215
Facilities Maintenance	1,430,582	1.245 %	\$15,389		\$15,389	\$2,369	\$17,758
Streets Maintenance	2,212,230	1.926 %	\$23,797		\$23,797	\$3,664	\$27,461
Stormwater and Flood Control	1,077,395	0.938 %	\$11,590		\$11,590	\$1,784	\$13,374
Traffic Signals & Lighting	556,237	0.484 %	\$5,983		\$5,983	\$921	\$6,904
Fleet	1,421,074	1.237 %	\$15,287		\$15,287	\$2,353	\$17,640
City Administration	1,502,421	1.308 %	\$16,162		\$16,162		\$16,162
Transportation/Plan Engineering	1,187,300	1.034 %	\$12,772		\$12,772	\$1,966	\$14,738
Recreation Administration	844,713	0.735 %	\$9,087		\$9,087	\$1,399	\$10,486
Recreation Facilities	326,162	0.284 %	\$3,509		\$3,509	\$540	\$4,049
Youth Services	1,185,547	1.032 %	\$12,753		\$12,753	\$1,963	\$14,716
Ranger Program	786,460	0.685 %	\$8,460		\$8,460	\$1,302	\$9,762
Aquatics	620,772	0.540 %	\$6,678		\$6,678	\$1,028	\$7,706
Police Administration	2,152,330	1.874 %	\$23,153		\$23,153	\$3,564	\$26,717
Patrol	11,984,965	10.434 %	\$128,923		\$128,923	\$19,848	\$148,771
Investigations	2,885,594	2.512 %	\$31,040		\$31,040	\$4,779	\$35,819
Neighborhood Services	282,511	0.246 %	\$3,039		\$3,039	\$468	\$3,507
Traffic Safety	989,039	0.861 %	\$10,639		\$10,639	\$1,638	\$12,277
Fire Administration	1,060,873	0.924 %	\$11,412		\$11,412	\$1,757	\$13,169
Emergency Response	12,350,737	10.752 %	\$132,857		\$132,857	\$20,454	\$153,311
Hazard Prevention	938,914	0.817 %	\$10,100		\$10,100	\$1,555	\$11,655
Training Services	129,620	0.113 %	\$1,394		\$1,394	\$215	\$1,609
Fire Station	29,180	0.025 %	\$314		\$314	\$48	\$362

City Attorney  
Detail allocation of  
City Attorney

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Disaster Assistance	195,404	0.170 %	\$2,102		\$2,102	\$324	\$2,426
FD202 Downtown Bid Fund	271,977	0.237 %	\$2,926		\$2,926	\$450	\$3,376
FD601 Water Fund	7,679,816	6.686 %	\$82,612		\$82,612	\$12,719	\$95,331
FD611 Parking Fund	3,253,276	2.832 %	\$34,996		\$34,996	\$5,388	\$40,384
FD602 Sewer Fund	8,195,482	7.135 %	\$88,159		\$88,159	\$13,573	\$101,732
Golf Course	724,556	0.631 %	\$7,794		\$7,794	\$1,200	\$8,994
Information Services	1,357,744	1.182 %	\$14,605		\$14,605	\$2,249	\$16,854
FD208 Tourism Bid Fund	1,904,368	1.658 %	\$20,485		\$20,485	\$3,154	\$23,639
FD621Transit Fund	1,170,299	1.019 %	\$12,589		\$12,589	\$1,938	\$14,527
FD206 Law Enforcement Grant Fund	132,648	0.115 %	\$1,427		\$1,427	\$220	\$1,647
Fire Apparatus Service	500,254	0.436 %	\$5,381		\$5,381	\$828	\$6,209
Police Support Services	3,123,544	2.719 %	\$33,600		\$33,600	\$5,173	\$38,773
Community Services	601,789	0.524 %	\$6,473		\$6,473	\$997	\$7,470
FD711 Hazardous Mat Task Force Fund	56,375	0.049 %	\$606		\$606	\$93	\$699
CIP Project Engineering	2,683,531	2.336 %	\$28,867		\$28,867	\$4,444	\$33,311
Community Services Group	703,825	0.613 %	\$7,571		\$7,571		\$7,571
Solid Waste Recycling	260,715	0.227 %	\$2,805		\$2,805	\$432	\$3,237
Finance Support Services	90,179	0.079 %	\$970		\$970	\$149	\$1,119
Finance Non Departmental	283,739	0.247 %	\$3,052		\$3,052	\$470	\$3,522
Office of DEI	988,355	0.860 %	\$10,632		\$10,632		\$10,632
Engineering	930,742	0.810 %	\$10,012		\$10,012	\$1,541	\$11,553
Housing Policy/Homelessness	1,104,545	0.962 %	\$11,882		\$11,882	\$1,829	\$13,711
Jack House	5,101	0.004 %	\$55		\$55	\$8	\$63
Recruit Academy	66,984	0.058 %	\$721		\$721	\$111	\$832
Mobile Crisis Unit	160,605	0.140 %	\$1,728		\$1,728	\$266	\$1,994
FD212 San Luis Ranch CFD	8,398	0.007 %	\$90		\$90	\$14	\$104
FD701 General Agency Fund	1,217,765	1.060 %	\$13,100		\$13,100	\$2,017	\$15,117
FD712 City Of SLO PEG Fund	44,188	0.038 %	\$475		\$475	\$73	\$548
FD715 Boysen Ranch Conserv Easemt Fund	6,489	0.006 %	\$70		\$70	\$11	\$81
FD406 Public Safety Equip Replacement Fund	442,726	0.385 %	\$4,762		\$4,762	\$733	\$5,495
FD713 SLCUSD PEG Fund	92,697	0.081 %	\$997		\$997	\$154	\$1,151
Water Resource Recovery	192		\$2		\$2		\$2
Orcutt Area Specific Plan	109,740	0.096 %	\$1,180		\$1,180	\$182	\$1,362
FD209 SB1186 CASP Certify Fund	1,067	0.001 %	\$11		\$11	\$2	\$13
FD213 Avila Ranch CFE	4,923	0.004 %	\$53		\$53	\$8	\$61
FD504 LOVR Impact Fee Fund	114,635	0.100 %	\$1,233		\$1,233	\$190	\$1,423
FD505 Affordable Housing Fund	1,700,000	1.481 %	\$18,287		\$18,287	\$2,817	\$21,104
Total	114,867,988	100.000 %	\$1,235,640		\$1,235,640	\$184,554	\$1,420,194

(A) Alloc basis:

Total Operating Expenditures by Department/Division



City Attorney  
Detail allocation of  
City Attorney

User Department

Allocation Units(A)

Allocated Percent

Gross Allocated

Direct Billed

First Allocation

Second Allocation

Total Allocated

Source:

City Attorney  
Departmental Cost  
Allocation Summary

	Total	City Attorney
City Council	\$2,523	\$2,523
Office of DEI	\$10,632	\$10,632
City Administration	\$16,162	\$16,162
Community Services Group	\$7,571	\$7,571
City Clerk	\$8,276	\$8,276
Finance	\$29,496	\$29,496
Network Services	\$43,600	\$43,600
Information Services	\$16,854	\$16,854
Finance Support Services	\$1,119	\$1,119
Finance Non Departmental	\$3,522	\$3,522
Human Resources	\$26,109	\$26,109
Wellness Program	\$39	\$39
Public Works Administration	\$17,414	\$17,414
Facilities Maintenance	\$17,758	\$17,758
Fleet	\$17,640	\$17,640
CIP Project Engineering	\$33,311	\$33,311
Transportation/Plan Engineering	\$14,738	\$14,738
Insurance ISF Fund	\$70,885	\$70,885
Cultural Activities	\$4,323	\$4,323
Economic Development	\$12,822	\$12,822
Natural Resource Protection	\$12,202	\$12,202
Community Promotion	\$5,237	\$5,237
Community Development Admin	\$10,439	\$10,439
Commissions & Committees	\$184	\$184
Planning	\$19,788	\$19,788
Engineering	\$11,553	\$11,553
Building and Safety	\$35,943	\$35,943
Housing Policy/Homelessness	\$13,711	\$13,711
Parks Maintenance	\$44,334	\$44,334
Swim Center Maintenance	\$8,345	\$8,345
Urban Forest Services	\$4,215	\$4,215
Streets Maintenance	\$27,461	\$27,461
Traffic Signals & Lighting	\$6,904	\$6,904
Stormwater and Flood Control	\$13,374	\$13,374
Water Resource Recovery	\$2	\$2
Solid Waste Recycling	\$3,237	\$3,237
Recreation Administration	\$10,486	\$10,486
Recreation Facilities	\$4,049	\$4,049
Youth Services	\$14,716	\$14,716
Community Services	\$7,470	\$7,470
Ranger Program	\$9,762	\$9,762
Aquatics	\$7,706	\$7,706

City Attorney  
Departmental Cost  
Allocation Summary

	Total	City Attorney
Golf Course	\$8,994	\$8,994
Jack House	\$63	\$63
Police Administration	\$26,717	\$26,717
Patrol	\$148,771	\$148,771
Investigations	\$35,819	\$35,819
Police Support Services	\$38,773	\$38,773
Neighborhood Services	\$3,507	\$3,507
Traffic Safety	\$12,277	\$12,277
Fire Administration	\$13,169	\$13,169
Emergency Response	\$153,311	\$153,311
Hazard Prevention	\$11,655	\$11,655
Training Services	\$1,609	\$1,609
Recruit Academy	\$832	\$832
Fire Apparatus Service	\$6,209	\$6,209
Fire Station	\$362	\$362
Mobile Crisis Unit	\$1,994	\$1,994
Disaster Assistance	\$2,426	\$2,426
Orcutt Area Specific Plan	\$1,362	\$1,362
FD202 Downtown Bid Fund	\$3,376	\$3,376
FD206 Law Enforcement Grant Fund	\$1,647	\$1,647
FD208 Tourism Bid Fund	\$23,639	\$23,639
FD209 SB1186 CASP Certify Fund	\$13	\$13
FD212 San Luis Ranch CFD	\$104	\$104
FD213 Avila Ranch CFE	\$61	\$61
FD406 Public Safety Equip Replacement Fund	\$5,495	\$5,495
FD504 LOVR Impact Fee Fund	\$1,423	\$1,423
FD505 Affordable Housing Fund	\$21,104	\$21,104
FD601 Water Fund	\$95,331	\$95,331
FD602 Sewer Fund	\$101,732	\$101,732
FD611 Parking Fund	\$40,384	\$40,384
FD621Transit Fund	\$14,527	\$14,527
FD701 General Agency Fund	\$15,117	\$15,117
FD711 Hazardous Mat Task Force Fund	\$699	\$699
FD712 City Of SLO PEG Fund	\$548	\$548
FD713 SLCUSD PEG Fund	\$1,151	\$1,151
FD715 Boysen Ranch Conserv Easemt Fund	\$81	\$81
Total	\$1,420,194	\$1,420,194

**SCHEDULE 7.01**

**CITY CLERK**

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.
- **Public Counter/Main City Phone Number** – These costs are associated with all non-direct phone calls and in person inquiries 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.
- **General Government** - These costs are related to general government duties such as elections. 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, general government costs are identified but not allocated.

City Clerk

Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$666,756			\$666,756
Allocated additions:				
10000000 - Building Charge	\$2,647		\$2,647	
1011010 - Office of DEI	\$89	\$1,005	\$1,094	
1011001 - City Administration	\$7,819	\$2,171	\$9,990	
1011501 - City Attorney	\$7,172	\$1,104	\$8,276	
1012000 - Finance		\$13,477	\$13,477	
1011101 - Network Services		\$33,782	\$33,782	
1011103 - Information Services		\$6,687	\$6,687	
1012006 - Finance Support Services		\$552	\$552	
1012007 - Finance Non Departmental		\$937	\$937	
1013001 - Human Resources		\$22,258	\$22,258	
1013003 - Wellness Program		\$33	\$33	
1015005 - Facilities Maintenance		\$12,488	\$12,488	
8020000 - Insurance ISF Fund		\$19,783	\$19,783	
Total allocated additions:	<u>\$17,727</u>	<u>\$114,277</u>	<u>\$132,004</u>	<u>\$132,004</u>
Total to be allocated	<u><u>\$684,483</u></u>	<u><u>\$114,277</u></u>		<u><u>\$798,760</u></u>

	City Clerk Schedule of costs to be allocated by function				
	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Clerk Services</u>	<u>Public Counter/Main City Phone</u>	<u>General Government</u>
<b><u>Wages &amp; Benefits</u></b>					
SALARIES & WAGES	\$321,788	\$70,536	\$176,758	\$25,711	\$48,783
FRINGE BENEFITS	\$170,516	\$37,377	\$93,664	\$13,624	\$25,851
<b><u>Other Expense and Cost</u></b>					
SERVICES & SUPPLIES	\$100,873	\$22,111	\$55,410	\$8,060	\$15,292
OTHER CONTRACT SERVICES	\$73,579				\$73,579
Departmental Expenditures	\$666,756	\$130,024	\$325,832	\$47,395	\$163,505
Additions: 1st					
Other	\$17,727	\$17,727			
Functional Cost	\$684,483	\$147,751	\$325,832	\$47,395	\$163,505
Reallocate Admin		(\$147,751)	\$89,695	\$13,047	\$45,009
Allocable Costs	\$684,483		\$415,527	\$60,442	\$208,514
Unallocated	(\$208,514)				(\$208,514)
<b>1st Allocation</b>	<b>\$475,969</b>		<b>\$415,527</b>	<b>\$60,442</b>	
Additions: 2nd					
Other	\$114,277	\$114,277			
Functional Cost	\$114,277	\$114,277			
Reallocate Admin		(\$114,277)	\$69,374	\$10,091	\$34,812
Allocable Costs	\$114,277		\$69,374	\$10,091	\$34,812
Unallocated	(\$34,812)				(\$34,812)
<b>2nd Allocation</b>	<b>\$79,465</b>		<b>\$69,374</b>	<b>\$10,091</b>	
<b>Total allocated</b>	<b>\$555,434</b>		<b>\$484,901</b>	<b>\$70,533</b>	

City Clerk  
Detail allocation of  
City Clerk Services

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Police Administration	9	3.383 %	\$14,059		\$14,059	\$3,927	\$17,986
Fire Administration	13	4.887 %	\$20,308		\$20,308	\$5,672	\$25,980
FD601 Water Fund	7	2.632 %	\$10,935		\$10,935	\$3,054	\$13,989
FD602 Sewer Fund	10	3.759 %	\$15,621		\$15,621	\$4,363	\$19,984
Recreation Administration	6	2.256 %	\$9,373		\$9,373	\$2,618	\$11,991
City Administration	95	35.714 %	\$148,403		\$148,403		\$148,403
Public Works Administration	40	15.038 %	\$62,485		\$62,485	\$17,453	\$79,938
City Attorney	12	4.511 %	\$18,746		\$18,746		\$18,746
Human Resources	11	4.135 %	\$17,183		\$17,183	\$4,799	\$21,982
Finance	19	7.143 %	\$29,681		\$29,681	\$8,290	\$37,971
Community Development Admin	34	12.782 %	\$53,112		\$53,112	\$14,835	\$67,947
FD611 Parking Fund	5	1.880 %	\$7,811		\$7,811	\$2,182	\$9,993
FD621Transit Fund	5	1.880 %	\$7,810		\$7,810	\$2,181	\$9,991
Total	266	100.000 %	\$415,527		\$415,527	\$69,374	\$484,901

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

Source: Clerk-Agenda item Tracking by Operating program

City Clerk

Detail allocation of

Public Counter/Main City Phone

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Urban Forest Services	300	0.649 %	\$392		\$392	\$69	\$461
Facilities Maintenance	500	1.082 %	\$654		\$654	\$114	\$768
Streets Maintenance	1,600	3.461 %	\$2,092		\$2,092	\$365	\$2,457
Stormwater and Flood Control	635	1.374 %	\$830		\$830	\$145	\$975
Traffic Signals & Lighting	200	0.433 %	\$262		\$262	\$46	\$308
Transportation/Plan Engineering	600	1.298 %	\$785		\$785	\$137	\$922
Recreation Administration	400	0.865 %	\$523		\$523	\$91	\$614
Recreation Facilities	100	0.216 %	\$131		\$131	\$23	\$154
Youth Services	800	1.731 %	\$1,046		\$1,046	\$183	\$1,229
Community Services	400	0.865 %	\$523		\$523	\$91	\$614
Ranger Program	800	1.731 %	\$1,046		\$1,046	\$183	\$1,229
Aquatics	100	0.216 %	\$131		\$131	\$23	\$154
Golf Course	400	0.865 %	\$523		\$523	\$91	\$614
Police Administration	650	1.406 %	\$850		\$850	\$148	\$998
Patrol	4,500	9.735 %	\$5,884		\$5,884	\$1,028	\$6,912
Investigations	1,400	3.029 %	\$1,831		\$1,831	\$320	\$2,151
Police Support Services	2,050	4.435 %	\$2,680		\$2,680	\$468	\$3,148
Neighborhood Services	100	0.216 %	\$131		\$131	\$23	\$154
Traffic Safety	400	0.865 %	\$523		\$523	\$91	\$614
Fire Administration	400	0.865 %	\$523		\$523	\$91	\$614
Emergency Response	4,600	9.951 %	\$6,015		\$6,015	\$1,051	\$7,066
Hazard Prevention	600	1.298 %	\$785		\$785	\$137	\$922
FD601 Water Fund	3,389	7.332 %	\$4,431		\$4,431	\$774	\$5,205
FD621Transit Fund	200	0.433 %	\$262		\$262	\$46	\$308
City Administration	600	1.298 %	\$785		\$785		\$785
Economic Development	100	0.216 %	\$131		\$131	\$23	\$154
Natural Resource Protection	300	0.649 %	\$392		\$392	\$69	\$461
Community Promotion	25	0.054 %	\$33		\$33	\$6	\$39
City Attorney	600	1.298 %	\$785		\$785		\$785
Finance	1,500	3.245 %	\$1,961		\$1,961	\$343	\$2,304
Network Services	855	1.850 %	\$1,118		\$1,118	\$195	\$1,313
Information Services	850	1.839 %	\$1,111		\$1,111	\$194	\$1,305
Human Resources	1,000	2.163 %	\$1,308		\$1,308	\$228	\$1,536
Community Development Admin	500	1.082 %	\$654		\$654	\$114	\$768
Building and Safety	1,550	3.353 %	\$2,027		\$2,027	\$354	\$2,381
Public Works Administration	700	1.514 %	\$915		\$915	\$160	\$1,075
Parks Maintenance	1,300	2.812 %	\$1,700		\$1,700	\$297	\$1,997
Swim Center Maintenance	100	0.216 %	\$131		\$131	\$23	\$154
Fire Apparatus Service	200	0.433 %	\$262		\$262	\$46	\$308
Fleet	500	1.082 %	\$654		\$654	\$114	\$768
FD611 Parking Fund	1,622	3.509 %	\$2,121		\$2,121	\$371	\$2,492



City Clerk

Detail allocation of

Public Counter/Main City Phone

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CIP Project Engineering	1,800	3.894 %	\$2,354		\$2,354	\$411	\$2,765
Planning	1,000	2.163 %	\$1,308		\$1,308	\$228	\$1,536
City Council	500	1.082 %	\$654		\$654		\$654
Community Services Group	250	0.541 %	\$327		\$327		\$327
Housing Policy/Homelessness	400	0.865 %	\$523		\$523	\$91	\$614
Solid Waste Recycling	200	0.433 %	\$262		\$262	\$46	\$308
Office of DEI	100	0.216 %	\$131		\$131		\$131
Engineering	500	1.082 %	\$654		\$654	\$114	\$768
FD705 Whale Rock Fund	410	0.887 %	\$536		\$536	\$94	\$630
FD602 Sewer Fund	3,364	7.277 %	\$4,399		\$4,399	\$768	\$5,167
Disaster Assistance	100	0.216 %	\$131		\$131	\$23	\$154
FD208 Tourism Bid Fund	175	0.380 %	\$222		\$222	\$41	\$263
Total	46,225	100.000 %	\$60,442		\$60,442	\$10,091	\$70,533

(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

City Clerk  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Clerk Services</u>	<u>Public Counter/Main City Phone</u>
City Council	\$654		\$654
Office of DEI	\$131		\$131
City Administration	\$149,188	\$148,403	\$785
Community Services Group	\$327		\$327
City Attorney	\$19,531	\$18,746	\$785
Finance	\$40,275	\$37,971	\$2,304
Network Services	\$1,313		\$1,313
Information Services	\$1,305		\$1,305
Human Resources	\$23,518	\$21,982	\$1,536
Public Works Administration	\$81,013	\$79,938	\$1,075
Facilities Maintenance	\$768		\$768
Fleet	\$768		\$768
CIP Project Engineering	\$2,765		\$2,765
Transportation/Plan Engineering	\$922		\$922
Economic Development	\$154		\$154
Natural Resource Protection	\$461		\$461
Community Promotion	\$39		\$39
Community Development Admin	\$68,715	\$67,947	\$768
Planning	\$1,536		\$1,536
Engineering	\$768		\$768
Building and Safety	\$2,381		\$2,381
Housing Policy/Homelessness	\$614		\$614
Parks Maintenance	\$1,997		\$1,997
Swim Center Maintenance	\$154		\$154
Urban Forest Services	\$461		\$461
Streets Maintenance	\$2,457		\$2,457
Traffic Signals & Lighting	\$308		\$308
Stormwater and Flood Control	\$975		\$975
Solid Waste Recycling	\$308		\$308
Recreation Administration	\$12,605	\$11,991	\$614
Recreation Facilities	\$154		\$154
Youth Services	\$1,229		\$1,229
Community Services	\$614		\$614
Ranger Program	\$1,229		\$1,229
Aquatics	\$154		\$154
Golf Course	\$614		\$614
Police Administration	\$18,984	\$17,986	\$998
Patrol	\$6,912		\$6,912
Investigations	\$2,151		\$2,151
Police Support Services	\$3,148		\$3,148

City Clerk  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Clerk Services</u>	<u>Public Counter/Main City Phone</u>
Neighborhood Services	\$154		\$154
Traffic Safety	\$614		\$614
Fire Administration	\$26,594	\$25,980	\$614
Emergency Response	\$7,066		\$7,066
Hazard Prevention	\$922		\$922
Fire Apparatus Service	\$308		\$308
Disaster Assistance	\$154		\$154
FD208 Tourism Bid Fund	\$263		\$263
FD601 Water Fund	\$19,194	\$13,989	\$5,205
FD602 Sewer Fund	\$25,151	\$19,984	\$5,167
FD611 Parking Fund	\$12,485	\$9,993	\$2,492
FD621Transit Fund	\$10,299	\$9,991	\$308
FD705 Whale Rock Fund	\$630		\$630
Total	\$555,434	\$484,901	\$70,533

**SCHEDULE 8.01**

**FINANCE**

**NATURE AND EXTENT OF SERVICE**

The Finance Administration division organizes, leads, and monitors the functions within the Department. These include: Accounting, Revenue Management, Budget, Purchasing and Support Services. It is responsible for managing the City's financial 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; 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 Administration division is responsible for coordination and preparation of the City's budget, financial planning, and fiscal policies. The division also administers the City's treasury investments and debt service.

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

The Accounting division is responsible for 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 reporting, payroll, accounts payable, general accounting services and support services. Bank services are also handled by this division.

The Purchasing division is responsible for supporting and facilitating the timely and efficient procurement of supplies, materials, equipment and services required by City departments while ensuring compliance with City policies, applicable government regulations, and best practices in public sector procurement.

The Budget division is responsible for citywide coordination of the development and preparation of the City's two-year Financial Plan and annual budget, as well as quarterly budget reports to the City Council. The division also implements budgetary control and financial reporting in compliance with adopted plans and budget appropriations.

Costs are allocated as follows:

- **Business License, Transient Occupancy Tax and Tourism Assessment, and Cannabis** - These costs are associated with the revenue streams identified in the title. Costs are identified but not allocated.

Prepared by:

  
Mahoney  
Associates Consulting, LLC  
*Specializing in Cost Plans & Government Finance*

**SCHEDULE 8.01**

**FINANCE**

NATURE AND EXTENT OF SERVICE

CONTINUED

- **Accounts Payable** - These costs are associated with the payment of the city's obligations. Costs are allocated based on the number of accounts payable transactions by department/fund.
- **Payroll** - These costs are associated with activities involved with processing the City's employee payroll. Costs are allocated based on full time equivalent (FTE) by fund/department/division.
- **Purchasing** – These costs are associated with the management of the City's procurement operations. Costs are allocated based on total operating expenditures 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 time spent on water and sewer utility billing activities. Costs are allocated 50% each to Fund 601 Water and Fund 602 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 and Tax, Transient Occupancy Tax and Tourism Assessment, and Cannabis 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.
- **Cannabis** – These costs are related to time associated with cannabis and are identified but not allocated.

Finance

Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$2,376,211			\$2,376,211
Deductions:				
GENERAL GOVERNMENT	(\$37,308)			
Total deductions:	<u>(\$37,308)</u>			<u>(\$37,308)</u>
Allocated additions:				
10000000 - Building Charge	\$10,333		\$10,333	
1011002 - City Council	\$17,277	\$8,861	\$26,138	
1011010 - Office of DEI	\$298	\$3,348	\$3,646	
1011001 - City Administration	\$27,865	\$7,738	\$35,603	
1011501 - City Attorney	\$25,561	\$3,935	\$29,496	
1011021 - City Clerk	\$31,642	\$8,633	\$40,275	
1012000 - Finance		\$3,388	\$3,388	
1011101 - Network Services		\$87,513	\$87,513	
1011103 - Information Services		\$22,289	\$22,289	
1012006 - Finance Support Services		\$1,968	\$1,968	
1012007 - Finance Non Departmental		\$2,207	\$2,207	
1013001 - Human Resources		\$82,528	\$82,528	
1013003 - Wellness Program		\$110	\$110	
1015005 - Facilities Maintenance		\$48,752	\$48,752	
8020000 - Insurance ISF Fund		\$56,599	\$56,599	
Total allocated additions:	<u>\$112,976</u>	<u>\$337,869</u>	<u>\$450,845</u>	<u>\$450,845</u>
Total to be allocated	<u><u>\$2,451,879</u></u>	<u><u>\$337,869</u></u>		<u><u>\$2,789,748</u></u>

	Finance Schedule of costs to be allocated by function									
	<u>Total</u>	<u>General &amp; Admin</u>	<u>Bus Lic. Trans Occ Tax &amp; Tourism</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Purchasing</u>	<u>General Finance</u>	<u>Utility Billing</u>	<u>Cashier</u>	<u>Budget</u>
<b><u>Wages &amp; Benefits</u></b>										
SALARIES & WAGES	\$1,345,228	\$285,592	\$64,033	\$97,933	\$157,526	\$130,218	\$398,187	\$15,470	\$71,970	\$111,385
FRINGE BENEFITS	\$619,927	\$131,611	\$29,509	\$45,131	\$72,593	\$60,009	\$183,498	\$7,129	\$33,166	\$51,330
<b><u>Other Expense and Cost</u></b>										
SERVICES AND SUPPLIES	\$373,748	\$79,347	\$17,790	\$27,209	\$43,766	\$36,179	\$110,629	\$4,298	\$19,996	\$30,946
GENERAL GOVERNMENT	\$37,308	\$37,308								
Departmental Expenditures	\$2,376,211	\$533,858	\$111,332	\$170,273	\$273,885	\$226,406	\$692,314	\$26,897	\$125,132	\$193,661
<b><u>Cost Adjustments</u></b>										
Deductions	(\$37,308)	(\$37,308)								
Additions: 1st										
Other	\$112,976		\$7,717	\$9,055	\$8,118	\$11,330	\$55,401	\$1,851	\$6,669	\$12,835
Functional Cost	\$2,451,879	\$496,550	\$119,049	\$179,328	\$282,003	\$237,736	\$747,715	\$28,748	\$131,801	\$206,496
Reallocate Admin		(\$496,550)	\$30,006	\$45,892	\$73,817	\$61,021	\$186,592	\$7,249	\$33,726	\$52,195
Allocable Costs	\$2,451,879		\$149,055	\$225,220	\$355,820	\$298,757	\$934,307	\$35,997	\$165,527	\$258,691
Unallocated	(\$177,560)		(\$149,055)							
<b>1st Allocation</b>	<b>\$2,274,319</b>			<b>\$225,220</b>	<b>\$355,820</b>	<b>\$298,757</b>	<b>\$934,307</b>	<b>\$35,997</b>	<b>\$165,527</b>	<b>\$258,691</b>
Additions: 2nd										
Finance	\$3,388		\$231	\$272	\$243	\$340	\$1,661	\$56	\$200	\$385
Other	\$334,481		\$22,847	\$26,809	\$24,035	\$33,544	\$164,021	\$5,481	\$19,743	\$38,001
Functional Cost	\$337,869		\$23,078	\$27,081	\$24,278	\$33,884	\$165,682	\$5,537	\$19,943	\$38,386
Allocable Costs	\$337,869		\$23,078	\$27,081	\$24,278	\$33,884	\$165,682	\$5,537	\$19,943	\$38,386
Unallocated	(\$23,078)		(\$23,078)							
<b>2nd Allocation</b>	<b>\$314,791</b>			<b>\$27,081</b>	<b>\$24,278</b>	<b>\$33,884</b>	<b>\$165,682</b>	<b>\$5,537</b>	<b>\$19,943</b>	<b>\$38,386</b>
<b>Total allocated</b>	<b>\$2,589,110</b>			<b>\$252,301</b>	<b>\$380,098</b>	<b>\$332,641</b>	<b>\$1,099,989</b>	<b>\$41,534</b>	<b>\$185,470</b>	<b>\$297,077</b>

Finance

Schedule of costs to be  
allocated by function

<u>Cannabis</u>	
<u>Wages &amp; Benefits</u>	
SALARIES & WAGES	\$12,914
FRINGE BENEFITS	\$5,951
<u>Other Expense and Cost</u>	
SERVICES AND SUPPLIES	\$3,588
GENERAL GOVERNMENT	
Departmental Expenditures	<u>\$22,453</u>
<u>Cost Adjustments</u>	
Deductions	
Additions: 1st	
Other	
Functional Cost	<u>\$22,453</u>
Reallocate Admin	<u>\$6,052</u>
Allocable Costs	<u>\$28,505</u>
Unallocated	(\$28,505)
<b>1st Allocation</b>	
Additions: 2nd	
Finance	
Other	
Functional Cost	
Allocable Costs	
Unallocated	
<b>2nd Allocation</b>	
<b>Total allocated</b>	



Finance

Detail allocation of

Accounts Payable

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD601 Water Fund	3,493	9.885 %	\$22,262		\$22,262	\$2,789	\$25,051
FD611 Parking Fund	1,850	5.235 %	\$11,791		\$11,791	\$1,477	\$13,268
FD602 Sewer Fund	4,048	11.455 %	\$25,799		\$25,799	\$3,233	\$29,032
FD621Transit Fund	434	1.228 %	\$2,766		\$2,766	\$347	\$3,113
FD705 Whale Rock Fund	375	1.061 %	\$2,390		\$2,390	\$299	\$2,689
FD711 Hazardous Mat Task Force Fund	67	0.190 %	\$427		\$427	\$54	\$481
City Council	127	0.359 %	\$809		\$809		\$809
Economic Development	191	0.540 %	\$1,217		\$1,217	\$153	\$1,370
Natural Resource Protection	285	0.806 %	\$1,816		\$1,816	\$228	\$2,044
Community Promotion	156	0.441 %	\$994		\$994	\$125	\$1,119
Finance Support Services	531	1.503 %	\$3,384		\$3,384	\$424	\$3,808
Human Resources	730	2.066 %	\$4,653		\$4,653	\$583	\$5,236
Insurance ISF Fund	32	0.091 %	\$204		\$204	\$26	\$230
Wellness Program	9	0.025 %	\$57		\$57	\$7	\$64
Community Development Admin	384	1.087 %	\$2,447		\$2,447	\$307	\$2,754
Commissions & Committees	15	0.042 %	\$96		\$96	\$12	\$108
Planning	170	0.481 %	\$1,083		\$1,083	\$136	\$1,219
Building and Safety	282	0.798 %	\$1,797		\$1,797	\$225	\$2,022
Public Works Administration	392	1.109 %	\$2,498		\$2,498	\$313	\$2,811
Parks Maintenance	1,324	3.747 %	\$8,438		\$8,438	\$1,057	\$9,495
Swim Center Maintenance	766	2.168 %	\$4,882		\$4,882	\$612	\$5,494
Urban Forest Services	150	0.424 %	\$956		\$956	\$120	\$1,076
Facilities Maintenance	5,097	14.424 %	\$32,485		\$32,485	\$4,070	\$36,555
Streets Maintenance	551	1.559 %	\$3,512		\$3,512	\$440	\$3,952
Traffic Signals & Lighting	192	0.543 %	\$1,224		\$1,224	\$153	\$1,377
Fleet	1,216	3.441 %	\$7,750		\$7,750	\$971	\$8,721
City Administration	537	1.520 %	\$3,422		\$3,422		\$3,422
Transportation/Plan Engineering	195	0.552 %	\$1,243		\$1,243	\$156	\$1,399
Recreation Administration	358	1.013 %	\$2,282		\$2,282	\$286	\$2,568
Recreation Facilities	98	0.277 %	\$625		\$625	\$78	\$703
Youth Services	432	1.222 %	\$2,753		\$2,753	\$345	\$3,098
Community Services	340	0.962 %	\$2,167		\$2,167	\$272	\$2,439
Ranger Program	371	1.050 %	\$2,364		\$2,364	\$296	\$2,660
Aquatics	132	0.374 %	\$841		\$841	\$105	\$946
Police Administration	1,714	4.850 %	\$10,924		\$10,924	\$1,369	\$12,293
Patrol	208	0.589 %	\$1,326		\$1,326	\$166	\$1,492
Investigations	135	0.382 %	\$860		\$860	\$108	\$968
Police Support Services	108	0.306 %	\$688		\$688	\$86	\$774
Neighborhood Services	68	0.192 %	\$433		\$433	\$54	\$487
Traffic Safety	62	0.175 %	\$395		\$395	\$50	\$445
Emergency Response	316	0.894 %	\$2,014		\$2,014	\$252	\$2,266

Finance  
Detail allocation of  
Accounts Payable

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Hazard Prevention	95	0.269 %	\$605		\$605	\$76	\$681
Training Services	197	0.557 %	\$1,256		\$1,256	\$157	\$1,413
Fire Station	246	0.696 %	\$1,568		\$1,568	\$196	\$1,764
Disaster Assistance	84	0.238 %	\$535		\$535	\$67	\$602
City Attorney	282	0.798 %	\$1,797		\$1,797		\$1,797
City Clerk	249	0.705 %	\$1,587		\$1,587		\$1,587
Network Services	756	2.139 %	\$4,818		\$4,818	\$604	\$5,422
Information Services	92	0.260 %	\$586		\$586	\$73	\$659
Golf Course	637	1.803 %	\$4,060		\$4,060	\$509	\$4,569
Fire Administration	885	2.504 %	\$5,640		\$5,640	\$707	\$6,347
Fire Apparatus Service	456	1.290 %	\$2,906		\$2,906	\$364	\$3,270
FD208 Tourism Bid Fund	302	0.855 %	\$1,925		\$1,925	\$241	\$2,166
FD202 Downtown Bid Fund	15	0.042 %	\$96		\$96	\$12	\$108
CIP Project Engineering	174	0.492 %	\$1,109		\$1,109	\$139	\$1,248
Cultural Activities	2	0.006 %	\$13		\$13	\$2	\$15
FD201 Local Sales Tax Fund	104	0.294 %	\$663		\$663	\$83	\$746
FD401 Capital Outlay Engineering	991	2.804 %	\$6,316		\$6,316	\$791	\$7,107
FD404 Major Facility Replacement Fund	63	0.178 %	\$402		\$402	\$50	\$452
Solid Waste Recycling	37	0.105 %	\$236		\$236	\$30	\$266
Community Services Group	104	0.294 %	\$663		\$663		\$663
Finance Non Departmental	5	0.014 %	\$32		\$32	\$4	\$36
FD206 Law Enforcement Grant Fund	16	0.045 %	\$102		\$102	\$13	\$115
FD402 Fleet Replace	74	0.209 %	\$472		\$472	\$59	\$531
Office of DEI	128	0.362 %	\$816		\$816		\$816
Engineering	63	0.178 %	\$402		\$402	\$50	\$452
Housing Policy/Homelessness	457	1.293 %	\$2,913		\$2,913	\$365	\$3,278
Stormwater and Flood Control	244	0.690 %	\$1,555		\$1,555	\$195	\$1,750
FD403 Info Tech Replacement Fund	128	0.362 %	\$816		\$816	\$102	\$918
FD507 Transportation Impact Fee Fund	90	0.255 %	\$574		\$574	\$72	\$646
Jack House	21	0.059 %	\$134		\$134	\$17	\$151
Mobile Crisis Unit	70	0.198 %	\$446		\$446	\$56	\$502
FD212 San Luis Ranch CFD	6	0.017 %	\$38		\$38	\$5	\$43
FD701 General Agency Fund	17	0.048 %	\$108		\$108	\$14	\$122
FD712 City Of SLO PEG Fund	1	0.003 %	\$6		\$6	\$1	\$7
FD715 Boysen Ranch Conserv Easemt Fund	9	0.025 %	\$57		\$57	\$7	\$64
All Other	170	0.481 %	\$1,083		\$1,083	\$136	\$1,219
Recruit Academy	74	0.209 %	\$472		\$472	\$59	\$531
Orcutt Area Specific Plan	1	0.003 %	\$6		\$6	\$1	\$7
FD209 SB1186 CASP Certify Fund	10	0.028 %	\$64		\$64	\$8	\$72
FD406 Public Safety Equip Replacement Fund	41	0.116 %	\$261		\$261	\$33	\$294
FD504 LOVR Impact Fee Fund	1	0.010 %	\$8		\$8	(\$1)	\$7

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>
Total	35,338	100.000 %	\$225,220		\$225,220	\$27,081	\$252,301

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

Source: AP Checks worksheet

Finance

Detail allocation of

Payroll

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Urban Forest Services	300	0.664 %	\$2,363		\$2,363	\$171	\$2,534
Facilities Maintenance	500	1.107 %	\$3,938		\$3,938	\$284	\$4,222
Streets Maintenance	1,600	3.542 %	\$12,602		\$12,602	\$910	\$13,512
Stormwater and Flood Control	635	1.406 %	\$5,002		\$5,002	\$361	\$5,363
Traffic Signals & Lighting	200	0.443 %	\$1,575		\$1,575	\$114	\$1,689
Transportation/Plan Engineering	600	1.328 %	\$4,726		\$4,726	\$341	\$5,067
Recreation Administration	400	0.885 %	\$3,151		\$3,151	\$228	\$3,379
Recreation Facilities	100	0.221 %	\$788		\$788	\$57	\$845
Youth Services	800	1.771 %	\$6,301		\$6,301	\$455	\$6,756
Community Services	400	0.885 %	\$3,151		\$3,151	\$228	\$3,379
Ranger Program	800	1.771 %	\$6,301		\$6,301	\$455	\$6,756
Aquatics	100	0.221 %	\$788		\$788	\$57	\$845
Golf Course	400	0.885 %	\$3,151		\$3,151	\$228	\$3,379
Police Administration	650	1.439 %	\$5,120		\$5,120	\$370	\$5,490
Patrol	4,500	9.961 %	\$35,444		\$35,444	\$2,560	\$38,004
Investigations	1,400	3.099 %	\$11,027		\$11,027	\$796	\$11,823
Police Support Services	2,050	4.538 %	\$16,147		\$16,147	\$1,166	\$17,313
Neighborhood Services	100	0.221 %	\$788		\$788	\$57	\$845
Traffic Safety	400	0.885 %	\$3,151		\$3,151	\$228	\$3,379
Fire Administration	400	0.885 %	\$3,151		\$3,151	\$228	\$3,379
Emergency Response	4,600	10.183 %	\$36,232		\$36,232	\$2,617	\$38,849
Hazard Prevention	600	1.328 %	\$4,726		\$4,726	\$341	\$5,067
FD601 Water Fund	3,389	7.502 %	\$26,693		\$26,693	\$1,928	\$28,621
FD621Transit Fund	200	0.443 %	\$1,575		\$1,575	\$114	\$1,689
City Administration	600	1.328 %	\$4,726		\$4,726		\$4,726
Economic Development	100	0.221 %	\$788		\$788	\$57	\$845
Natural Resource Protection	300	0.664 %	\$2,363		\$2,363	\$171	\$2,534
Community Promotion	25	0.055 %	\$197		\$197	\$14	\$211
City Attorney	600	1.328 %	\$4,726		\$4,726		\$4,726
City Clerk	450	0.996 %	\$3,544		\$3,544		\$3,544
Network Services	855	1.893 %	\$6,734		\$6,734	\$486	\$7,220
Information Services	850	1.882 %	\$6,695		\$6,695	\$484	\$7,179
Human Resources	1,000	2.214 %	\$7,876		\$7,876	\$569	\$8,445
Community Development Admin	500	1.107 %	\$3,938		\$3,938	\$284	\$4,222
Building and Safety	1,550	3.431 %	\$12,209		\$12,209	\$882	\$13,091
Public Works Administration	700	1.550 %	\$5,514		\$5,514	\$398	\$5,912
Parks Maintenance	1,300	2.878 %	\$10,239		\$10,239	\$740	\$10,979
Swim Center Maintenance	100	0.221 %	\$788		\$788	\$57	\$845
Fire Apparatus Service	200	0.443 %	\$1,575		\$1,575	\$114	\$1,689
Fleet	500	1.107 %	\$3,938		\$3,938	\$284	\$4,222
FD611 Parking Fund	1,622	3.590 %	\$12,776		\$12,776	\$923	\$13,699

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>
CIP Project Engineering	1,800	3.985 %	\$14,178		\$14,178	\$1,024	\$15,202
Planning	1,000	2.214 %	\$7,876		\$7,876	\$569	\$8,445
City Council	500	1.107 %	\$3,938		\$3,938		\$3,938
Community Services Group	250	0.553 %	\$1,969		\$1,969		\$1,969
Housing Policy/Homelessness	400	0.885 %	\$3,151		\$3,151	\$228	\$3,379
Solid Waste Recycling	200	0.443 %	\$1,575		\$1,575	\$114	\$1,689
Office of DEI	100	0.221 %	\$788		\$788		\$788
Engineering	500	1.107 %	\$3,938		\$3,938	\$284	\$4,222
FD705 Whale Rock Fund	410	0.908 %	\$3,229		\$3,229	\$233	\$3,462
FD602 Sewer Fund	3,364	7.447 %	\$26,496		\$26,496	\$1,914	\$28,410
Disaster Assistance	100	0.221 %	\$788		\$788	\$57	\$845
FD208 Tourism Bid Fund	175	0.388 %	\$1,377		\$1,377	\$98	\$1,475
Total	45,175	100.000 %	\$355,820		\$355,820	\$24,278	\$380,098

(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

Finance  
Detail allocation of  
Purchasing

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Council	40,046	0.110 %	\$330		\$330		\$330
Economic Development	812,262	2.241 %	\$6,695		\$6,695	\$803	\$7,498
Natural Resource Protection	266,214	0.735 %	\$2,194		\$2,194	\$263	\$2,457
Community Promotion	377,056	1.040 %	\$3,108		\$3,108	\$373	\$3,481
City Attorney	286,577	0.791 %	\$2,362		\$2,362		\$2,362
City Clerk	174,452	0.481 %	\$1,438		\$1,438		\$1,438
Finance	411,056	1.134 %	\$3,388		\$3,388		\$3,388
Network Services	2,158,515	5.955 %	\$17,792		\$17,792	\$2,133	\$19,925
Information Services	46,646	0.129 %	\$384		\$384	\$46	\$430
Human Resources	698,539	1.927 %	\$5,758		\$5,758	\$690	\$6,448
Community Development Admin	173,129	0.478 %	\$1,427		\$1,427	\$171	\$1,598
Commissions & Committees	4,735	0.013 %	\$39		\$39	\$5	\$44
Planning	296,679	0.819 %	\$2,445		\$2,445	\$293	\$2,738
Public Works Administration	119,717	0.330 %	\$987		\$987	\$118	\$1,105
Parks Maintenance	2,110,602	5.823 %	\$17,397		\$17,397	\$2,086	\$19,483
Swim Center Maintenance	529,698	1.461 %	\$4,366		\$4,366	\$524	\$4,890
Urban Forest Services	149,745	0.413 %	\$1,234		\$1,234	\$148	\$1,382
Facilities Maintenance	783,400	2.161 %	\$6,457		\$6,457	\$774	\$7,231
Streets Maintenance	955,154	2.635 %	\$7,873		\$7,873	\$944	\$8,817
Traffic Signals & Lighting	296,478	0.818 %	\$2,444		\$2,444	\$293	\$2,737
Fleet	897,880	2.477 %	\$7,401		\$7,401	\$887	\$8,288
City Administration	213,358	0.589 %	\$1,759		\$1,759		\$1,759
Transportation/Plan Engineering	176,894	0.488 %	\$1,458		\$1,458	\$175	\$1,633
Recreation Administration	86,190	0.238 %	\$710		\$710	\$85	\$795
Recreation Facilities	55,201	0.152 %	\$455		\$455	\$55	\$510
Youth Services	161,220	0.445 %	\$1,329		\$1,329	\$159	\$1,488
Community Services	155,320	0.429 %	\$1,280		\$1,280	\$154	\$1,434
Aquatics	88,161	0.243 %	\$727		\$727	\$87	\$814
Golf Course	242,671	0.670 %	\$2,000		\$2,000	\$240	\$2,240
Police Administration	951,147	2.624 %	\$7,840		\$7,840	\$940	\$8,780
Patrol	170,709	0.471 %	\$1,407		\$1,407	\$169	\$1,576
Investigations	102,868	0.284 %	\$848		\$848	\$102	\$950
Police Support Services	166,078	0.458 %	\$1,369		\$1,369	\$164	\$1,533
Neighborhood Services	39,042	0.108 %	\$322		\$322	\$39	\$361
Traffic Safety	27,351	0.075 %	\$225		\$225	\$27	\$252
Fire Administration	217,063	0.599 %	\$1,789		\$1,789	\$215	\$2,004
Emergency Response	146,507	0.404 %	\$1,208		\$1,208	\$145	\$1,353
Fire Apparatus Service	220,011	0.607 %	\$1,814		\$1,814	\$217	\$2,031
Hazard Prevention	85,849	0.237 %	\$708		\$708	\$85	\$793
Training Services	129,620	0.358 %	\$1,068		\$1,068	\$128	\$1,196
Disaster Assistance	20,019	0.055 %	\$165		\$165	\$20	\$185

Finance

Detail allocation of

Purchasing

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD208 Tourism Bid Fund	1,719,953	4.745 %	\$14,177		\$14,177	\$1,700	\$15,877
FD611 Parking Fund	1,563,224	4.313 %	\$12,886		\$12,886	\$1,545	\$14,431
FD602 Sewer Fund	3,229,062	8.909 %	\$26,617		\$26,617	\$3,191	\$29,808
FD621Transit Fund	974,320	2.688 %	\$8,031		\$8,031	\$963	\$8,994
FD705 Whale Rock Fund	568,828	1.569 %	\$4,689		\$4,689	\$562	\$5,251
FD711 Hazardous Mat Task Force Fund	46,211	0.127 %	\$381		\$381	\$46	\$427
Finance Non Departmental	222,242	0.613 %	\$1,832		\$1,832	\$220	\$2,052
CIP Project Engineering	109,445	0.302 %	\$902		\$902	\$108	\$1,010
Solid Waste Recycling	44,896	0.124 %	\$370		\$370	\$44	\$414
Community Services Group	115,198	0.318 %	\$950		\$950		\$950
Building and Safety	911,580	2.515 %	\$7,514		\$7,514	\$901	\$8,415
Stormwater and Flood Control	238,293	0.657 %	\$1,964		\$1,964	\$236	\$2,200
FD206 Law Enforcement Grant Fund	20,203	0.056 %	\$167		\$167	\$20	\$187
FD601 Water Fund	2,610,669	7.203 %	\$21,519		\$21,519	\$2,580	\$24,099
Insurance ISF Fund	2,865,566	7.906 %	\$23,621		\$23,621	\$2,832	\$26,453
Office of DEI	718,456	1.982 %	\$5,922		\$5,922		\$5,922
Engineering	45,134	0.125 %	\$372		\$372	\$45	\$417
Housing Policy/Homelessness	471,850	1.302 %	\$3,889		\$3,889	\$466	\$4,355
Mobile Crisis Unit	99,532	0.275 %	\$820		\$820	\$98	\$918
Cultural Activities	348,269	0.961 %	\$2,871		\$2,871	\$344	\$3,215
Finance Support Services	90,179	0.249 %	\$743		\$743	\$89	\$832
Wellness Program	3,201	0.009 %	\$26		\$26	\$3	\$29
Jack House	5,101	0.014 %	\$42		\$42	\$5	\$47
Recruit Academy	66,984	0.185 %	\$552		\$552	\$66	\$618
Fire Station	29,180	0.081 %	\$241		\$241	\$29	\$270
FD202 Downtown Bid Fund	271,977	0.750 %	\$2,242		\$2,242	\$269	\$2,511
FD212 San Luis Ranch CFD	8,398	0.023 %	\$69		\$69	\$8	\$77
FD406 Public Safety Equip Replacement Fund	442,726	1.222 %	\$3,649		\$3,649	\$438	\$4,087
FD701 General Agency Fund	1,217,765	3.360 %	\$10,038		\$10,038	\$1,204	\$11,242
FD712 City Of SLO PEG Fund	44,188	0.122 %	\$364		\$364	\$44	\$408
FD713 SLCUSD PEG Fund	92,697	0.256 %	\$764		\$764	\$92	\$856
FD715 Boysen Ranch Conserv Easemt Fund	6,489	0.018 %	\$53		\$53	\$6	\$59
Ranger Program	68,110	0.188 %	\$561		\$561	\$67	\$628
Orcutt Area Specific Plan	109,740	0.303 %	\$905		\$905	\$108	\$1,013
FD209 SB1186 CASP Certify Fund	1,067	0.003 %	\$9		\$9	\$1	\$10
FD213 Avila Ranch CFE	4,923	0.014 %	\$41		\$41	\$5	\$46
FD504 LOVR Impact Fee Fund	114,635	0.316 %	\$945		\$945	\$113	\$1,058
FD505 Affordable Housing Fund	1,700,000	4.692 %	\$14,019		\$14,019	\$1,679	\$15,698
Total	36,244,150	100.000 %	\$298,757		\$298,757	\$33,884	\$332,641

(A) Alloc basis:

Operating Services and Supply Expenditures by Fund/Department/Division

Finance

Detail allocation of

Purchasing

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



Finance  
Detail allocation of  
General Finance

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Council	234,567	0.204 %	\$1,903		\$1,903		\$1,903
Cultural Activities	348,269	0.302 %	\$2,826		\$2,826	\$526	\$3,352
Economic Development	1,032,915	0.897 %	\$8,381		\$8,381	\$1,561	\$9,942
Natural Resource Protection	983,010	0.854 %	\$7,976		\$7,976	\$1,486	\$9,462
Community Promotion	421,838	0.366 %	\$3,423		\$3,423	\$638	\$4,061
City Attorney	1,424,496	1.237 %	\$11,558		\$11,558		\$11,558
City Clerk	666,756	0.579 %	\$5,410		\$5,410		\$5,410
Network Services	3,512,394	3.050 %	\$28,499		\$28,499	\$5,308	\$33,807
Human Resources	2,103,351	1.827 %	\$17,066		\$17,066	\$3,179	\$20,245
Insurance ISF Fund	5,710,479	4.959 %	\$46,334		\$46,334	\$8,630	\$54,964
Wellness Program	3,201	0.003 %	\$26		\$26	\$5	\$31
Community Development Admin	840,891	0.730 %	\$6,823		\$6,823	\$1,271	\$8,094
Commissions & Committees	14,819	0.013 %	\$120		\$120	\$22	\$142
Planning	1,594,072	1.384 %	\$12,934		\$12,934	\$2,409	\$15,343
Building and Safety	2,895,572	2.515 %	\$23,494		\$23,494	\$4,376	\$27,870
Public Works Administration	1,402,863	1.218 %	\$11,383		\$11,383	\$2,120	\$13,503
Parks Maintenance	3,571,500	3.102 %	\$28,979		\$28,979	\$5,398	\$34,377
Swim Center Maintenance	672,335	0.584 %	\$5,455		\$5,455	\$1,016	\$6,471
Urban Forest Services	339,617	0.295 %	\$2,756		\$2,756	\$513	\$3,269
Facilities Maintenance	1,430,582	1.242 %	\$11,608		\$11,608	\$2,162	\$13,770
Streets Maintenance	2,212,230	1.921 %	\$17,950		\$17,950	\$3,343	\$21,293
Stormwater and Flood Control	1,077,395	0.936 %	\$8,742		\$8,742	\$1,628	\$10,370
Traffic Signals & Lighting	556,237	0.483 %	\$4,513		\$4,513	\$841	\$5,354
Fleet	1,421,074	1.234 %	\$11,530		\$11,530	\$2,148	\$13,678
City Administration	1,502,421	1.305 %	\$12,190		\$12,190		\$12,190
Transportation/Plan Engineering	1,187,300	1.031 %	\$9,634		\$9,634	\$1,794	\$11,428
Recreation Administration	844,713	0.734 %	\$6,854		\$6,854	\$1,277	\$8,131
Recreation Facilities	326,162	0.283 %	\$2,646		\$2,646	\$493	\$3,139
Youth Services	1,185,547	1.030 %	\$9,619		\$9,619	\$1,792	\$11,411
Ranger Program	786,460	0.683 %	\$6,381		\$6,381	\$1,189	\$7,570
Aquatics	620,772	0.539 %	\$5,037		\$5,037	\$938	\$5,975
Police Administration	2,152,330	1.869 %	\$17,464		\$17,464	\$3,253	\$20,717
Patrol	11,984,965	10.408 %	\$97,244		\$97,244	\$18,113	\$115,357
Investigations	2,885,594	2.506 %	\$23,413		\$23,413	\$4,361	\$27,774
Neighborhood Services	282,511	0.245 %	\$2,292		\$2,292	\$427	\$2,719
Traffic Safety	989,039	0.859 %	\$8,025		\$8,025	\$1,495	\$9,520
Fire Administration	1,060,873	0.921 %	\$8,608		\$8,608	\$1,603	\$10,211
Emergency Response	12,350,737	10.726 %	\$100,212		\$100,212	\$18,666	\$118,878
Hazard Prevention	938,914	0.815 %	\$7,618		\$7,618	\$1,419	\$9,037
Training Services	129,620	0.113 %	\$1,052		\$1,052	\$196	\$1,248
Fire Station	29,180	0.025 %	\$237		\$237	\$44	\$281

Finance

Detail allocation of

General Finance

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Disaster Assistance	195,404	0.170 %	\$1,585		\$1,585	\$295	\$1,880
FD202 Downtown Bid Fund	271,977	0.236 %	\$2,207		\$2,207	\$411	\$2,618
FD601 Water Fund	7,679,816	6.669 %	\$62,313		\$62,313	\$11,606	\$73,919
FD611 Parking Fund	3,253,276	2.825 %	\$26,397		\$26,397	\$4,917	\$31,314
FD602 Sewer Fund	8,195,482	7.117 %	\$66,497		\$66,497	\$12,386	\$78,883
Golf Course	724,556	0.629 %	\$5,879		\$5,879	\$1,095	\$6,974
FD705 Whale Rock Fund	1,233,383	1.071 %	\$10,007		\$10,007	\$1,864	\$11,871
Information Services	1,357,744	1.179 %	\$11,017		\$11,017	\$2,052	\$13,069
FD208 Tourism Bid Fund	1,904,368	1.654 %	\$15,452		\$15,452	\$2,878	\$18,330
FD621Transit Fund	1,170,299	1.016 %	\$9,496		\$9,496	\$1,769	\$11,265
FD206 Law Enforcement Grant Fund	132,648	0.115 %	\$1,076		\$1,076	\$200	\$1,276
Fire Apparatus Service	500,254	0.434 %	\$4,059		\$4,059	\$756	\$4,815
Police Support Services	3,123,544	2.713 %	\$25,344		\$25,344	\$4,721	\$30,065
Community Services	601,789	0.523 %	\$4,883		\$4,883	\$909	\$5,792
FD711 Hazardous Mat Task Force Fund	56,375	0.049 %	\$457		\$457	\$85	\$542
CIP Project Engineering	2,683,531	2.330 %	\$21,774		\$21,774	\$4,056	\$25,830
Community Services Group	703,825	0.611 %	\$5,711		\$5,711		\$5,711
Solid Waste Recycling	260,715	0.226 %	\$2,115		\$2,115	\$394	\$2,509
Finance Support Services	90,179	0.078 %	\$732		\$732	\$136	\$868
Finance Non Departmental	283,739	0.246 %	\$2,302		\$2,302	\$429	\$2,731
Office of DEI	988,355	0.858 %	\$8,019		\$8,019		\$8,019
Engineering	930,742	0.808 %	\$7,552		\$7,552	\$1,407	\$8,959
Housing Policy/Homelessness	1,104,545	0.959 %	\$8,962		\$8,962	\$1,669	\$10,631
Jack House	5,101	0.004 %	\$41		\$41	\$8	\$49
Recruit Academy	66,984	0.058 %	\$543		\$543	\$101	\$644
Mobile Crisis Unit	160,605	0.139 %	\$1,303		\$1,303	\$243	\$1,546
FD212 San Luis Ranch CFD	8,398	0.007 %	\$68		\$68	\$13	\$81
FD701 General Agency Fund	1,217,765	1.058 %	\$9,881		\$9,881	\$1,840	\$11,721
FD712 City Of SLO PEG Fund	44,188	0.038 %	\$359		\$359	\$67	\$426
FD715 Boysen Ranch Conserv Easemt Fund	6,489	0.006 %	\$53		\$53	\$10	\$63
FD406 Public Safety Equip Replacement Fund	442,726	0.384 %	\$3,592		\$3,592	\$669	\$4,261
FD713 SLCUSD PEG Fund	92,697	0.081 %	\$752		\$752	\$140	\$892
Water Resource Recovery	192		\$2		\$2		\$2
Orcutt Area Specific Plan	109,740	0.095 %	\$890		\$890	\$166	\$1,056
FD209 SB1186 CASP Certify Fund	1,067	0.001 %	\$9		\$9	\$2	\$11
FD213 Avila Ranch CFE	4,923	0.004 %	\$40		\$40	\$7	\$47
FD504 LOVR Impact Fee Fund	114,635	0.100 %	\$930		\$930	\$173	\$1,103
FD505 Affordable Housing Fund	1,700,000	1.482 %	\$13,793		\$13,793	\$2,568	\$16,361
Total	115,149,657	100.000 %	\$934,307		\$934,307	\$165,682	\$1,099,989

(A) Alloc basis:

Total Operating Expenditures by Department/Division

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>
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Source:

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>
FD601 Water Fund	50	50.000 %	\$17,999		\$17,999	\$2,769	\$20,768
FD602 Sewer Fund	50	50.000 %	\$17,998		\$17,998	\$2,768	\$20,766
Total	100	100.000 %	\$35,997		\$35,997	\$5,537	\$41,534

(A) Alloc basis: Direct Allocation to Water (FD601) & Sewer (FD602)

Source: Salary & Wage Analysis

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>
FD611 Parking Fund	727	7.270 %	\$12,034		\$12,034	\$1,450	\$13,484
FD621Transit Fund	106	1.060 %	\$1,755		\$1,755	\$211	\$1,966
FD601 Water Fund	1,406	14.060 %	\$23,273		\$23,273	\$2,804	\$26,077
FD602 Sewer Fund	1,406	14.060 %	\$23,273		\$23,273	\$2,804	\$26,077
All Other	6,355	63.550 %	\$105,192		\$105,192	\$12,674	\$117,866
Total	10,000	100.000 %	\$165,527		\$165,527	\$19,943	\$185,470

(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

Finance

Detail allocation of

Budget

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Council	234,567	0.204 %	\$527		\$527		\$527
Cultural Activities	348,269	0.302 %	\$782		\$782	\$122	\$904
Economic Development	1,032,915	0.897 %	\$2,321		\$2,321	\$362	\$2,683
Natural Resource Protection	983,010	0.854 %	\$2,208		\$2,208	\$344	\$2,552
Community Promotion	421,838	0.366 %	\$948		\$948	\$148	\$1,096
City Attorney	1,424,496	1.237 %	\$3,200		\$3,200		\$3,200
City Clerk	666,756	0.579 %	\$1,498		\$1,498		\$1,498
Network Services	3,512,394	3.050 %	\$7,891		\$7,891	\$1,230	\$9,121
Human Resources	2,103,351	1.827 %	\$4,725		\$4,725	\$736	\$5,461
Insurance ISF Fund	5,710,479	4.959 %	\$12,829		\$12,829	\$1,999	\$14,828
Wellness Program	3,201	0.003 %	\$7		\$7	\$1	\$8
Community Development Admin	840,891	0.730 %	\$1,889		\$1,889	\$294	\$2,183
Commissions & Committees	14,819	0.013 %	\$33		\$33	\$5	\$38
Planning	1,594,072	1.384 %	\$3,581		\$3,581	\$558	\$4,139
Building and Safety	2,895,572	2.515 %	\$6,505		\$6,505	\$1,014	\$7,519
Public Works Administration	1,402,863	1.218 %	\$3,152		\$3,152	\$491	\$3,643
Parks Maintenance	3,571,500	3.102 %	\$8,024		\$8,024	\$1,251	\$9,275
Swim Center Maintenance	672,335	0.584 %	\$1,510		\$1,510	\$235	\$1,745
Urban Forest Services	339,617	0.295 %	\$763		\$763	\$119	\$882
Facilities Maintenance	1,430,582	1.242 %	\$3,214		\$3,214	\$501	\$3,715
Streets Maintenance	2,212,230	1.921 %	\$4,970		\$4,970	\$775	\$5,745
Stormwater and Flood Control	1,077,395	0.936 %	\$2,420		\$2,420	\$377	\$2,797
Traffic Signals & Lighting	556,237	0.483 %	\$1,250		\$1,250	\$195	\$1,445
Fleet	1,421,074	1.234 %	\$3,193		\$3,193	\$498	\$3,691
City Administration	1,502,421	1.305 %	\$3,375		\$3,375		\$3,375
Transportation/Plan Engineering	1,187,300	1.031 %	\$2,667		\$2,667	\$416	\$3,083
Recreation Administration	844,713	0.734 %	\$1,898		\$1,898	\$296	\$2,194
Recreation Facilities	326,162	0.283 %	\$733		\$733	\$114	\$847
Youth Services	1,185,547	1.030 %	\$2,663		\$2,663	\$415	\$3,078
Ranger Program	786,460	0.683 %	\$1,767		\$1,767	\$275	\$2,042
Aquatics	620,772	0.539 %	\$1,395		\$1,395	\$217	\$1,612
Police Administration	2,152,330	1.869 %	\$4,835		\$4,835	\$754	\$5,589
Patrol	11,984,965	10.408 %	\$26,925		\$26,925	\$4,196	\$31,121
Investigations	2,885,594	2.506 %	\$6,483		\$6,483	\$1,010	\$7,493
Neighborhood Services	282,511	0.245 %	\$635		\$635	\$99	\$734
Traffic Safety	989,039	0.859 %	\$2,222		\$2,222	\$346	\$2,568
Fire Administration	1,060,873	0.921 %	\$2,383		\$2,383	\$371	\$2,754
Emergency Response	12,350,737	10.726 %	\$27,747		\$27,747	\$4,325	\$32,072
Hazard Prevention	938,914	0.815 %	\$2,109		\$2,109	\$329	\$2,438
Training Services	129,620	0.113 %	\$291		\$291	\$45	\$336
Fire Station	29,180	0.025 %	\$66		\$66	\$10	\$76

Finance

Detail allocation of

Budget

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Disaster Assistance	195,404	0.170 %	\$439		\$439	\$68	\$507
FD202 Downtown Bid Fund	271,977	0.236 %	\$611		\$611	\$95	\$706
FD601 Water Fund	7,679,816	6.669 %	\$17,253		\$17,253	\$2,689	\$19,942
FD611 Parking Fund	3,253,276	2.825 %	\$7,309		\$7,309	\$1,139	\$8,448
FD602 Sewer Fund	8,195,482	7.117 %	\$18,412		\$18,412	\$2,870	\$21,282
Golf Course	724,556	0.629 %	\$1,628		\$1,628	\$254	\$1,882
FD705 Whale Rock Fund	1,233,383	1.071 %	\$2,771		\$2,771	\$432	\$3,203
Information Services	1,357,744	1.179 %	\$3,050		\$3,050	\$475	\$3,525
FD208 Tourism Bid Fund	1,904,368	1.654 %	\$4,278		\$4,278	\$667	\$4,945
FD621Transit Fund	1,170,299	1.016 %	\$2,629		\$2,629	\$410	\$3,039
FD206 Law Enforcement Grant Fund	132,648	0.115 %	\$298		\$298	\$46	\$344
Fire Apparatus Service	500,254	0.434 %	\$1,124		\$1,124	\$175	\$1,299
Police Support Services	3,123,544	2.713 %	\$7,017		\$7,017	\$1,094	\$8,111
Community Services	601,789	0.523 %	\$1,352		\$1,352	\$211	\$1,563
FD711 Hazardous Mat Task Force Fund	56,375	0.049 %	\$127		\$127	\$20	\$147
CIP Project Engineering	2,683,531	2.330 %	\$6,029		\$6,029	\$940	\$6,969
Community Services Group	703,825	0.611 %	\$1,581		\$1,581		\$1,581
Solid Waste Recycling	260,715	0.226 %	\$586		\$586	\$91	\$677
Finance Support Services	90,179	0.078 %	\$203		\$203	\$32	\$235
Finance Non Departmental	283,739	0.246 %	\$637		\$637	\$99	\$736
Office of DEI	988,355	0.858 %	\$2,220		\$2,220		\$2,220
Engineering	930,742	0.808 %	\$2,091		\$2,091	\$326	\$2,417
Housing Policy/Homelessness	1,104,545	0.959 %	\$2,481		\$2,481	\$387	\$2,868
Jack House	5,101	0.004 %	\$11		\$11	\$2	\$13
Recruit Academy	66,984	0.058 %	\$150		\$150	\$23	\$173
Mobile Crisis Unit	160,605	0.139 %	\$361		\$361	\$56	\$417
FD212 San Luis Ranch CFD	8,398	0.007 %	\$19		\$19	\$3	\$22
FD701 General Agency Fund	1,217,765	1.058 %	\$2,736		\$2,736	\$426	\$3,162
FD712 City Of SLO PEG Fund	44,188	0.038 %	\$99		\$99	\$15	\$114
FD715 Boysen Ranch Conserv Easemt Fund	6,489	0.006 %	\$15		\$15	\$2	\$17
FD406 Public Safety Equip Replacement Fund	442,726	0.384 %	\$995		\$995	\$155	\$1,150
FD713 SLCUSD PEG Fund	92,697	0.081 %	\$208		\$208	\$32	\$240
Water Resource Recovery	192						
Orcutt Area Specific Plan	109,740	0.095 %	\$247		\$247	\$38	\$285
FD209 SB1186 CASP Certify Fund	1,067	0.001 %	\$2		\$2		\$2
FD213 Avila Ranch CFE	4,923	0.004 %	\$11		\$11	\$2	\$13
FD504 LOVR Impact Fee Fund	114,635	0.100 %	\$258		\$258	\$40	\$298
FD505 Affordable Housing Fund	1,700,000	1.482 %	\$3,819		\$3,819	\$599	\$4,418
Total	115,149,657	100.000 %	\$258,691		\$258,691	\$38,386	\$297,077

(A) Alloc basis:

Total Operating Expenditures by Department/Division

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>
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Source:



Finance  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Purchasing</u>	<u>General Finance</u>	<u>Utility Billing</u>	<u>Cashier</u>	<u>Budget</u>
City Council	\$7,507	\$809	\$3,938	\$330	\$1,903			\$527
Office of DEI	\$17,765	\$816	\$788	\$5,922	\$8,019			\$2,220
City Administration	\$25,472	\$3,422	\$4,726	\$1,759	\$12,190			\$3,375
Community Services Group	\$10,874	\$663	\$1,969	\$950	\$5,711			\$1,581
City Attorney	\$23,643	\$1,797	\$4,726	\$2,362	\$11,558			\$3,200
City Clerk	\$13,477	\$1,587	\$3,544	\$1,438	\$5,410			\$1,498
Finance	\$3,388			\$3,388				
Network Services	\$75,495	\$5,422	\$7,220	\$19,925	\$33,807			\$9,121
Information Services	\$24,862	\$659	\$7,179	\$430	\$13,069			\$3,525
Finance Support Services	\$5,743	\$3,808		\$832	\$868			\$235
Finance Non Departmental	\$5,555	\$36		\$2,052	\$2,731			\$736
Human Resources	\$45,835	\$5,236	\$8,445	\$6,448	\$20,245			\$5,461
Wellness Program	\$132	\$64		\$29	\$31			\$8
Public Works Administration	\$26,974	\$2,811	\$5,912	\$1,105	\$13,503			\$3,643
Facilities Maintenance	\$65,493	\$36,555	\$4,222	\$7,231	\$13,770			\$3,715
Fleet	\$38,600	\$8,721	\$4,222	\$8,288	\$13,678			\$3,691
CIP Project Engineering	\$50,259	\$1,248	\$15,202	\$1,010	\$25,830			\$6,969
Transportation/Plan Engineering	\$22,610	\$1,399	\$5,067	\$1,633	\$11,428			\$3,083
Insurance ISF Fund	\$96,475	\$230		\$26,453	\$54,964			\$14,828
Cultural Activities	\$7,486	\$15		\$3,215	\$3,352			\$904
Economic Development	\$22,338	\$1,370	\$845	\$7,498	\$9,942			\$2,683
Natural Resource Protection	\$19,049	\$2,044	\$2,534	\$2,457	\$9,462			\$2,552
Community Promotion	\$9,968	\$1,119	\$211	\$3,481	\$4,061			\$1,096
Community Development Admin	\$18,851	\$2,754	\$4,222	\$1,598	\$8,094			\$2,183
Commissions & Committees	\$332	\$108		\$44	\$142			\$38
Planning	\$31,884	\$1,219	\$8,445	\$2,738	\$15,343			\$4,139
Engineering	\$16,467	\$452	\$4,222	\$417	\$8,959			\$2,417
Building and Safety	\$58,917	\$2,022	\$13,091	\$8,415	\$27,870			\$7,519
Housing Policy/Homelessness	\$24,511	\$3,278	\$3,379	\$4,355	\$10,631			\$2,868
Parks Maintenance	\$83,609	\$9,495	\$10,979	\$19,483	\$34,377			\$9,275
Swim Center Maintenance	\$19,445	\$5,494	\$845	\$4,890	\$6,471			\$1,745
Urban Forest Services	\$9,143	\$1,076	\$2,534	\$1,382	\$3,269			\$882
Streets Maintenance	\$53,319	\$3,952	\$13,512	\$8,817	\$21,293			\$5,745
Traffic Signals & Lighting	\$12,602	\$1,377	\$1,689	\$2,737	\$5,354			\$1,445
Stormwater and Flood Control	\$22,480	\$1,750	\$5,363	\$2,200	\$10,370			\$2,797
Water Resource Recovery	\$2				\$2			
Solid Waste Recycling	\$5,555	\$266	\$1,689	\$414	\$2,509			\$677
Recreation Administration	\$17,067	\$2,568	\$3,379	\$795	\$8,131			\$2,194
Recreation Facilities	\$6,044	\$703	\$845	\$510	\$3,139			\$847
Youth Services	\$25,831	\$3,098	\$6,756	\$1,488	\$11,411			\$3,078
Community Services	\$14,607	\$2,439	\$3,379	\$1,434	\$5,792			\$1,563

Finance  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Purchasing</u>	<u>General Finance</u>	<u>Utility Billing</u>	<u>Cashier</u>	<u>Budget</u>
Ranger Program	\$19,656	\$2,660	\$6,756	\$628	\$7,570			\$2,042
Aquatics	\$10,192	\$946	\$845	\$814	\$5,975			\$1,612
Golf Course	\$19,044	\$4,569	\$3,379	\$2,240	\$6,974			\$1,882
Jack House	\$260	\$151		\$47	\$49			\$13
Police Administration	\$52,869	\$12,293	\$5,490	\$8,780	\$20,717			\$5,589
Patrol	\$187,550	\$1,492	\$38,004	\$1,576	\$115,357			\$31,121
Investigations	\$49,008	\$968	\$11,823	\$950	\$27,774			\$7,493
Police Support Services	\$57,796	\$774	\$17,313	\$1,533	\$30,065			\$8,111
Neighborhood Services	\$5,146	\$487	\$845	\$361	\$2,719			\$734
Traffic Safety	\$16,164	\$445	\$3,379	\$252	\$9,520			\$2,568
Fire Administration	\$24,695	\$6,347	\$3,379	\$2,004	\$10,211			\$2,754
Emergency Response	\$193,418	\$2,266	\$38,849	\$1,353	\$118,878			\$32,072
Hazard Prevention	\$18,016	\$681	\$5,067	\$793	\$9,037			\$2,438
Training Services	\$4,193	\$1,413		\$1,196	\$1,248			\$336
Recruit Academy	\$1,966	\$531		\$618	\$644			\$173
Fire Apparatus Service	\$13,104	\$3,270	\$1,689	\$2,031	\$4,815			\$1,299
Fire Station	\$2,391	\$1,764		\$270	\$281			\$76
Mobile Crisis Unit	\$3,383	\$502		\$918	\$1,546			\$417
Disaster Assistance	\$4,019	\$602	\$845	\$185	\$1,880			\$507
Orcutt Area Specific Plan	\$2,361	\$7		\$1,013	\$1,056			\$285
FD201 Local Sales Tax Fund	\$746	\$746						
FD202 Downtown Bid Fund	\$5,943	\$108		\$2,511	\$2,618			\$706
FD206 Law Enforcement Grant Fund	\$1,922	\$115		\$187	\$1,276			\$344
FD208 Tourism Bid Fund	\$42,793	\$2,166	\$1,475	\$15,877	\$18,330			\$4,945
FD209 SB1186 CASP Certify Fund	\$95	\$72		\$10	\$11			\$2
FD212 San Luis Ranch CFD	\$223	\$43		\$77	\$81			\$22
FD213 Avila Ranch CFE	\$106			\$46	\$47			\$13
FD401 Capital Outlay Engineering	\$7,107	\$7,107						
FD402 Fleet Replace	\$531	\$531						
FD403 Info Tech Replacement Fund	\$918	\$918						
FD404 Major Facility Replacement Fund	\$452	\$452						
FD406 Public Safety Equip Replacement Fund	\$9,792	\$294		\$4,087	\$4,261			\$1,150
FD504 LOVR Impact Fee Fund	\$2,466	\$7		\$1,058	\$1,103			\$298
FD505 Affordable Housing Fund	\$36,477			\$15,698	\$16,361			\$4,418
FD507 Transportation Impact Fee Fund	\$646	\$646						
FD601 Water Fund	\$218,477	\$25,051	\$28,621	\$24,099	\$73,919	\$20,768	\$26,077	\$19,942
FD602 Sewer Fund	\$234,258	\$29,032	\$28,410	\$29,808	\$78,883	\$20,766	\$26,077	\$21,282
FD611 Parking Fund	\$94,644	\$13,268	\$13,699	\$14,431	\$31,314		\$13,484	\$8,448
FD621Transit Fund	\$30,066	\$3,113	\$1,689	\$8,994	\$11,265		\$1,966	\$3,039
FD701 General Agency Fund	\$26,247	\$122		\$11,242	\$11,721			\$3,162
FD705 Whale Rock Fund	\$26,476	\$2,689	\$3,462	\$5,251	\$11,871			\$3,203

Finance  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Purchasing</u>	<u>General Finance</u>	<u>Utility Billing</u>	<u>Cashier</u>	<u>Budget</u>
FD711 Hazardous Mat Task Force Fund	\$1,597	\$481		\$427	\$542			\$147
FD712 City Of SLO PEG Fund	\$955	\$7		\$408	\$426			\$114
FD713 SLCUSD PEG Fund	\$1,988			\$856	\$892			\$240
FD715 Boysen Ranch Conserv Easemt Fund	\$203	\$64		\$59	\$63			\$17
All Other	\$119,085	\$1,219					\$117,866	
Total	\$2,589,110	\$252,301	\$380,098	\$332,641	\$1,099,989	\$41,534	\$185,470	\$297,077

**SCHEDULE 9.01**

**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.
- **Enterprise Apps** – Enterprise Application consists of the based programs available to all City computer users such as email, word processing, and spreadsheet applications. These costs are allocated based upon the total FTE's 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.

**SCHEDULE 9.01**

**NETWORK SERVICES**

NATURE AND EXTENT OF SERVICE

CONTINUED

- **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.
- **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** – These costs are associated with the rent and maintenance of the Cuesta radio site. Costs are allocated Fund 602, Sewer.
- **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 Departmental Costs** – These costs are associated with direct departmental costs. Costs are allocated directly to departments identified.

Prepared by:

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Associates Consulting, LLC  
*Specializing in Cost Plans & Government Finance*

Network Services

Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures Per Financial Statement:	\$3,512,394			\$3,512,394
Allocated additions:				
10000000 - Building Charge	\$5,037		\$5,037	
1011010 - Office of DEI	\$170	\$1,909	\$2,079	
1011001 - City Administration	\$68,171	\$18,852	\$87,023	
1011501 - City Attorney	\$37,783	\$5,817	\$43,600	
1011021 - City Clerk	\$1,118	\$195	\$1,313	
1012000 - Finance	\$65,734	\$9,761	\$75,495	
1011101 - Network Services		\$19,045	\$19,045	
1011103 - Information Services		\$57,297	\$57,297	
1012006 - Finance Support Services		\$2,909	\$2,909	
1012007 - Finance Non Departmental		\$11,592	\$11,592	
1013001 - Human Resources		\$43,655	\$43,655	
1013003 - Wellness Program		\$62	\$62	
1015005 - Facilities Maintenance		\$23,763	\$23,763	
1015008 - Fleet		\$15,826	\$15,826	
8020000 - Insurance ISF Fund		\$137,744	\$137,744	
Total allocated additions:	\$178,013	\$348,427	\$526,440	\$526,440
Total to be allocated	\$3,690,407	\$348,427		\$4,038,834

	Network Services Schedule of costs to be allocated by function								
	<u>Total</u>	<u>General &amp; Admin</u>	<u>Network Services &amp; Desktop Support</u>	<u>Enterprise Apps</u>	<u>MDC Support</u>	<u>Tablet Support</u>	<u>Server Support</u>	<u>Network Support</u>	<u>Radios</u>
Wages & Benefits									
SALARIES & WAGES	\$928,904	\$359,114	\$106,824	\$67,531	\$59,357	\$2,880	\$113,233	\$134,877	\$47,374
FRINGE BENEFITS	\$424,975	\$164,295	\$48,872	\$30,896	\$27,156	\$1,317	\$51,804	\$61,706	\$21,674
Other Expense and Cost									
SERVICES & SUPPLIES	\$9,852	\$3,809	\$1,133	\$716	\$630	\$31	\$1,201	\$1,431	\$502
DATA PROCESSING SERVICES	\$687,653	\$4,472	\$155,247	\$384,703			\$65,881	\$73,350	\$4,000
PARKING	\$1,020	\$1,020							
CONTRACT SERVICES	\$680,946	\$5,024	\$31,646	\$291,069	\$12,704		\$38,423	\$140,147	\$79,281
ELECTRIC UTILITIES SERVICE	\$5,219								
COMMUNICATION SERVICE	\$296,339	\$3,071	\$91						
OFFICE SUPPLIES	\$341,872	\$29,223	\$243,829	\$20,756	\$2,213		\$31,765	\$12,304	\$1,782
MISC MATERIALS & SUPPLIES	\$11,424	\$1,962	\$8,644						\$818
RENTS AND LEASES	\$82,355								
MEMBERSHIP & CERTIFICATION	\$1,225	\$1,225							
EDUCATION & TRAINING	\$39,106	\$5,014	\$3,559	\$30,533					
TRIPS AND MEETINGS	\$1,504	\$1,504							
Departmental Expenditures	\$3,512,394	\$579,733	\$599,845	\$826,204	\$102,060	\$4,228	\$302,307	\$423,815	\$155,431
Additions: 1st									
Other	\$178,013	\$178,013							
Functional Cost	\$3,690,407	\$757,746	\$599,845	\$826,204	\$102,060	\$4,228	\$302,307	\$423,815	\$155,431
Reallocate Admin		(\$757,746)	\$154,989	\$213,476	\$26,370	\$1,092	\$78,111	\$109,506	\$40,161
Allocable Costs	\$3,690,407		\$754,834	\$1,039,680	\$128,430	\$5,320	\$380,418	\$533,321	\$195,592
1st Allocation	\$3,690,407		\$754,834	\$1,039,680	\$128,430	\$5,320	\$380,418	\$533,321	\$195,592
Additions: 2nd									
Other	\$348,427	\$348,427							
Functional Cost	\$348,427	\$348,427							
Reallocate Admin		(\$348,427)	\$71,267	\$98,161	\$12,126	\$502	\$35,917	\$50,353	\$18,467
Allocable Costs	\$348,427		\$71,267	\$98,161	\$12,126	\$502	\$35,917	\$50,353	\$18,467
2nd Allocation	\$348,427		\$71,267	\$98,161	\$12,126	\$502	\$35,917	\$50,353	\$18,467
Total allocated	\$4,038,834		\$826,101	\$1,137,841	\$140,556	\$5,822	\$416,335	\$583,674	\$214,059

	Network Services Schedule of costs to be allocated by function						
	<u>Telemetry</u>	<u>Cellular Data Services</u>	<u>Telephones</u>	<u>Cuesta</u>	<u>South Hills</u>	<u>Tassajara</u>	<u>Direct Dept Exp</u>
<b><u>Wages &amp; Benefits</u></b>							
SALARIES & WAGES	\$1,393	\$8,081	\$7,431		\$13,283	\$7,526	
FRINGE BENEFITS	\$637	\$3,697	\$3,400		\$6,077	\$3,444	
<b><u>Other Expense and Cost</u></b>							
SERVICES & SUPPLIES	\$15	\$86	\$79		\$141	\$78	
DATA PROCESSING SERVICES							
PARKING							
CONTRACT SERVICES		\$15,566			\$600		\$66,486
ELECTRIC UTILITIES SERVICE					\$5,219		
COMMUNICATION SERVICE		\$151,417	\$135,842				\$5,918
OFFICE SUPPLIES							
MISC MATERIALS & SUPPLIES							
RENTS AND LEASES				\$2,400	\$36,467	\$43,488	
MEMBERSHIP & CERTIFICATION							
EDUCATION & TRAINING							
TRIPS AND MEETINGS							
Departmental Expenditures	<u>\$2,045</u>	<u>\$178,847</u>	<u>\$146,752</u>	<u>\$2,400</u>	<u>\$61,787</u>	<u>\$54,536</u>	<u>\$72,404</u>
Additions: 1st							
Other							
Functional Cost	<u>\$2,045</u>	<u>\$178,847</u>	<u>\$146,752</u>	<u>\$2,400</u>	<u>\$61,787</u>	<u>\$54,536</u>	<u>\$72,404</u>
Reallocate Admin	<u>\$528</u>	<u>\$46,211</u>	<u>\$37,918</u>	<u>\$620</u>	<u>\$15,965</u>	<u>\$14,091</u>	<u>\$18,708</u>
Allocable Costs	<u>\$2,573</u>	<u>\$225,058</u>	<u>\$184,670</u>	<u>\$3,020</u>	<u>\$77,752</u>	<u>\$68,627</u>	<u>\$91,112</u>
<b>1st Allocation</b>	<b><u>\$2,573</u></b>	<b><u>\$225,058</u></b>	<b><u>\$184,670</u></b>	<b><u>\$3,020</u></b>	<b><u>\$77,752</u></b>	<b><u>\$68,627</u></b>	<b><u>\$91,112</u></b>
Additions: 2nd							
Other							
Functional Cost							
Reallocate Admin	<u>\$243</u>	<u>\$21,249</u>	<u>\$17,435</u>	<u>\$285</u>	<u>\$7,341</u>	<u>\$6,479</u>	<u>\$8,602</u>
Allocable Costs	<u>\$243</u>	<u>\$21,249</u>	<u>\$17,435</u>	<u>\$285</u>	<u>\$7,341</u>	<u>\$6,479</u>	<u>\$8,602</u>
<b>2nd Allocation</b>	<b><u>\$243</u></b>	<b><u>\$21,249</u></b>	<b><u>\$17,435</u></b>	<b><u>\$285</u></b>	<b><u>\$7,341</u></b>	<b><u>\$6,479</u></b>	<b><u>\$8,602</u></b>
<b>Total allocated</b>	<b><u>\$2,816</u></b>	<b><u>\$246,307</u></b>	<b><u>\$202,105</u></b>	<b><u>\$3,305</u></b>	<b><u>\$85,093</u></b>	<b><u>\$75,106</u></b>	<b><u>\$99,714</u></b>



Network Services

Detail allocation of

Network Services & Desktop Support

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Public Works Administration	710	1.340 %	\$10,113		\$10,113	\$1,044	\$11,157
Recreation Administration	500	0.944 %	\$7,122		\$7,122	\$735	\$7,857
Transportation/Plan Engineering	687	1.296 %	\$9,786		\$9,786	\$1,010	\$10,796
City Administration	700	1.321 %	\$9,971		\$9,971		\$9,971
City Attorney	760	1.434 %	\$10,826		\$10,826		\$10,826
City Clerk	461	0.870 %	\$6,567		\$6,567		\$6,567
Human Resources	1,050	1.981 %	\$14,957		\$14,957	\$1,544	\$16,501
Finance	1,550	2.925 %	\$22,079		\$22,079		\$22,079
Fleet	657	1.240 %	\$9,359		\$9,359	\$966	\$10,325
City Council	500	0.944 %	\$7,122		\$7,122		\$7,122
Police Administration	650	1.227 %	\$9,259		\$9,259	\$956	\$10,215
Fire Administration	475	0.896 %	\$6,766		\$6,766	\$698	\$7,464
FD601 Water Fund	3,289	6.207 %	\$46,850		\$46,850	\$4,836	\$51,686
FD602 Sewer Fund	3,564	6.726 %	\$50,767		\$50,767	\$5,240	\$56,007
FD705 Whale Rock Fund	410	0.774 %	\$5,840		\$5,840	\$603	\$6,443
Stormwater and Flood Control	635	1.198 %	\$9,045		\$9,045	\$934	\$9,979
FD621Transit Fund	300	0.566 %	\$4,273		\$4,273	\$441	\$4,714
Recreation Facilities	392	0.740 %	\$5,584		\$5,584	\$576	\$6,160
Building and Safety	1,722	3.250 %	\$24,529		\$24,529	\$2,532	\$27,061
Planning	1,103	2.081 %	\$15,711		\$15,711	\$1,622	\$17,333
Economic Development	100	0.189 %	\$1,424		\$1,424	\$147	\$1,571
Natural Resource Protection	446	0.842 %	\$6,353		\$6,353	\$656	\$7,009
Community Development Admin	500	0.944 %	\$7,122		\$7,122	\$735	\$7,857
Parks Maintenance	1,496	2.823 %	\$21,309		\$21,309	\$2,199	\$23,508
Streets Maintenance	1,500	2.831 %	\$21,366		\$21,366	\$2,205	\$23,571
Traffic Signals & Lighting	200	0.377 %	\$2,849		\$2,849	\$294	\$3,143
Youth Services	2,075	3.916 %	\$29,557		\$29,557	\$3,051	\$32,608
Community Services	606	1.144 %	\$8,632		\$8,632	\$891	\$9,523
Ranger Program	992	1.872 %	\$14,130		\$14,130	\$1,458	\$15,588
Aquatics	1,197	2.259 %	\$17,050		\$17,050	\$1,760	\$18,810
Patrol	4,500	8.492 %	\$64,099		\$64,099	\$6,616	\$70,715
Investigations	1,400	2.642 %	\$19,942		\$19,942	\$2,058	\$22,000
Neighborhood Services	270	0.510 %	\$3,846		\$3,846	\$397	\$4,243
Traffic Safety	400	0.755 %	\$5,698		\$5,698	\$588	\$6,286
Emergency Response	4,600	8.681 %	\$65,524		\$65,524	\$6,763	\$72,287
Hazard Prevention	600	1.132 %	\$8,547		\$8,547	\$882	\$9,429
Golf Course	667	1.259 %	\$9,501		\$9,501	\$981	\$10,482
Police Support Services	2,050	3.869 %	\$29,201		\$29,201	\$3,014	\$32,215
Information Services	850	1.604 %	\$12,108		\$12,108	\$1,250	\$13,358
Fire Apparatus Service	200	0.377 %	\$2,849		\$2,849	\$294	\$3,143
FD611 Parking Fund	2,178	4.110 %	\$31,024		\$31,024	\$3,202	\$34,226

Network Services  
Detail allocation of  
Network Services & Desktop Support

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CIP Project Engineering	1,914	3.612 %	\$27,264		\$27,264	\$2,814	\$30,078
Tourism and Bid Promotion	175	0.330 %	\$2,493		\$2,493	\$257	\$2,750
Facilities Maintenance	500	0.944 %	\$7,122		\$7,122	\$735	\$7,857
Urban Forest Services	300	0.566 %	\$4,273		\$4,273	\$441	\$4,714
Swim Center Maintenance	150	0.283 %	\$2,137		\$2,137	\$221	\$2,358
Community Promotion	25	0.047 %	\$356		\$356	\$37	\$393
Community Services Group	250	0.472 %	\$3,561		\$3,561		\$3,561
Commissions & Committees	98	0.185 %	\$1,396		\$1,396	\$144	\$1,540
Engineering	575	1.085 %	\$8,190		\$8,190	\$845	\$9,035
Housing Policy/Homelessness	500	0.944 %	\$7,122		\$7,122	\$735	\$7,857
Solid Waste Recycling	200	0.377 %	\$2,849		\$2,849	\$294	\$3,143
Office of DEI	298	0.562 %	\$4,245		\$4,245		\$4,245
Mobile Crisis Unit	100	0.189 %	\$1,424		\$1,424	\$147	\$1,571
Disaster Assistance	100	0.189 %	\$1,424		\$1,424	\$147	\$1,571
All Other	865	1.627 %	\$12,321		\$12,321	\$1,272	\$13,593
Total	52,992	100.000 %	\$754,834		\$754,834	\$71,267	\$826,101

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

Source:

Network Services

Detail allocation of

Enterprise Apps

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Urban Forest Services	300	0.643 %	\$6,682		\$6,682	\$704	\$7,386
Facilities Maintenance	500	1.071 %	\$11,137		\$11,137	\$1,174	\$12,311
Streets Maintenance	1,600	3.428 %	\$35,640		\$35,640	\$3,756	\$39,396
Stormwater and Flood Control	635	1.360 %	\$14,145		\$14,145	\$1,490	\$15,635
Traffic Signals & Lighting	200	0.428 %	\$4,455		\$4,455	\$469	\$4,924
Transportation/Plan Engineering	600	1.285 %	\$13,365		\$13,365	\$1,408	\$14,773
Recreation Administration	400	0.857 %	\$8,910		\$8,910	\$939	\$9,849
Recreation Facilities	100	0.214 %	\$2,227		\$2,227	\$235	\$2,462
Youth Services	800	1.714 %	\$17,820		\$17,820	\$1,878	\$19,698
Community Services	400	0.857 %	\$8,910		\$8,910	\$939	\$9,849
Ranger Program	800	1.714 %	\$17,820		\$17,820	\$1,878	\$19,698
Aquatics	100	0.214 %	\$2,227		\$2,227	\$235	\$2,462
Golf Course	400	0.857 %	\$8,910		\$8,910	\$939	\$9,849
Police Administration	650	1.393 %	\$14,479		\$14,479	\$1,526	\$16,005
Patrol	4,500	9.641 %	\$100,237		\$100,237	\$10,563	\$110,800
Investigations	1,400	2.999 %	\$31,185		\$31,185	\$3,286	\$34,471
Police Support Services	2,050	4.392 %	\$45,664		\$45,664	\$4,812	\$50,476
Neighborhood Services	100	0.214 %	\$2,227		\$2,227	\$235	\$2,462
Traffic Safety	400	0.857 %	\$8,910		\$8,910	\$939	\$9,849
Fire Administration	400	0.857 %	\$8,910		\$8,910	\$939	\$9,849
Emergency Response	4,600	9.855 %	\$102,464		\$102,464	\$10,797	\$113,261
Hazard Prevention	600	1.285 %	\$13,365		\$13,365	\$1,408	\$14,773
FD601 Water Fund	3,389	7.261 %	\$75,490		\$75,490	\$7,955	\$83,445
FD621Transit Fund	200	0.428 %	\$4,455		\$4,455	\$469	\$4,924
City Administration	600	1.285 %	\$13,365		\$13,365		\$13,365
Economic Development	100	0.214 %	\$2,227		\$2,227	\$235	\$2,462
Natural Resource Protection	300	0.643 %	\$6,682		\$6,682	\$704	\$7,386
Community Promotion	25	0.054 %	\$557		\$557	\$59	\$616
City Attorney	600	1.285 %	\$13,365		\$13,365		\$13,365
City Clerk	450	0.964 %	\$10,024		\$10,024		\$10,024
Finance	1,500	3.214 %	\$33,412		\$33,412		\$33,412
Network Services	855	1.832 %	\$19,045		\$19,045		\$19,045
Information Services	850	1.821 %	\$18,934		\$18,934	\$1,995	\$20,929
Human Resources	1,000	2.142 %	\$22,275		\$22,275	\$2,347	\$24,622
Community Development Admin	500	1.071 %	\$11,137		\$11,137	\$1,174	\$12,311
Building and Safety	1,550	3.321 %	\$34,526		\$34,526	\$3,638	\$38,164
Public Works Administration	700	1.500 %	\$15,592		\$15,592	\$1,643	\$17,235
Parks Maintenance	1,300	2.785 %	\$28,957		\$28,957	\$3,051	\$32,008
Swim Center Maintenance	100	0.214 %	\$2,227		\$2,227	\$235	\$2,462
Fire Apparatus Service	200	0.428 %	\$4,455		\$4,455	\$469	\$4,924
Fleet	500	1.071 %	\$11,137		\$11,137	\$1,174	\$12,311

Network Services  
Detail allocation of  
Enterprise Apps

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD611 Parking Fund	1,622	3.475 %	\$36,130		\$36,130	\$3,807	\$39,937
CIP Project Engineering	1,800	3.856 %	\$40,095		\$40,095	\$4,225	\$44,320
Planning	1,000	2.142 %	\$22,275		\$22,275	\$2,347	\$24,622
City Council	500	1.071 %	\$11,137		\$11,137		\$11,137
Community Services Group	250	0.536 %	\$5,569		\$5,569		\$5,569
Housing Policy/Homelessness	400	0.857 %	\$8,910		\$8,910	\$939	\$9,849
Solid Waste Recycling	200	0.428 %	\$4,455		\$4,455	\$469	\$4,924
Office of DEI	100	0.214 %	\$2,227		\$2,227		\$2,227
Engineering	500	1.071 %	\$11,137		\$11,137	\$1,174	\$12,311
FD705 Whale Rock Fund	410	0.878 %	\$9,133		\$9,133	\$962	\$10,095
FD602 Sewer Fund	3,364	7.207 %	\$74,933		\$74,933	\$7,896	\$82,829
Disaster Assistance	100	0.214 %	\$2,227		\$2,227	\$235	\$2,462
FD208 Tourism Bid Fund	175	0.383 %	\$3,901		\$3,901	\$410	\$4,311
Total	46,675	100.000 %	\$1,039,680		\$1,039,680	\$98,161	\$1,137,841

(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:

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	43	63.235 %	\$81,213		\$81,213	\$7,668	\$88,881
Emergency Response	23	33.824 %	\$43,440		\$43,440	\$4,101	\$47,541
FD611 Parking Fund	<u>2</u>	<u>2.941 %</u>	<u>\$3,777</u>		<u>\$3,777</u>	<u>\$357</u>	<u>\$4,134</u>
Total	68	100.000 %	\$128,430		\$128,430	\$12,126	\$140,556

(A) Alloc basis:

Number of MDCs by Fund/Department/Division

Source:

Network Services

Detail allocation of

Tablet Support

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Council	400	1.127 %	\$60		\$60		\$60
Information Services	1,125	3.169 %	\$169		\$169	\$19	\$188
Facilities Maintenance	600	1.690 %	\$90		\$90	\$10	\$100
City Administration	700	1.972 %	\$105		\$105		\$105
Police Support Services	100	0.282 %	\$15		\$15	\$2	\$17
FD601 Water Fund	2,800	7.887 %	\$420		\$420	\$46	\$466
FD602 Sewer Fund	3,325	9.366 %	\$498		\$498	\$55	\$553
Finance	2,100	5.915 %	\$315		\$315		\$315
Human Resources	1,100	3.099 %	\$165		\$165	\$18	\$183
Community Development Admin	600	1.690 %	\$90		\$90	\$10	\$100
Recreation Administration	600	1.690 %	\$90		\$90	\$10	\$100
Police Administration	200	0.563 %	\$30		\$30	\$3	\$33
Fire Administration	400	1.127 %	\$60		\$60	\$7	\$67
Hazard Prevention	650	1.831 %	\$97		\$97	\$11	\$108
City Attorney	700	1.972 %	\$105		\$105		\$105
Public Works Administration	800	2.254 %	\$120		\$120	\$13	\$133
Transportation/Plan Engineering	700	1.972 %	\$105		\$105	\$12	\$117
Aquatics	300	0.845 %	\$45		\$45	\$5	\$50
Economic Development	200	0.563 %	\$30		\$30	\$3	\$33
Natural Resource Protection	700	1.972 %	\$105		\$105	\$12	\$117
City Clerk	600	1.690 %	\$90		\$90		\$90
Fleet	600	1.690 %	\$90		\$90	\$10	\$100
Planning	1,000	2.817 %	\$150		\$150	\$16	\$166
Recreation Facilities	200	0.563 %	\$30		\$30	\$3	\$33
Ranger Program	700	1.972 %	\$105		\$105	\$12	\$117
FD611 Parking Fund	200	0.563 %	\$30		\$30	\$3	\$33
CIP Project Engineering	2,200	6.197 %	\$330		\$330	\$36	\$366
Tourism and Bid Promotion	75	0.211 %	\$11		\$11	\$1	\$12
Building and Safety	1,650	4.648 %	\$247		\$247	\$27	\$274
Urban Forest Services	200	0.563 %	\$30		\$30	\$3	\$33
Youth Services	800	2.254 %	\$120		\$120	\$13	\$133
Community Services	500	1.408 %	\$75		\$75	\$8	\$83
Golf Course	600	1.690 %	\$90		\$90	\$10	\$100
Fire Apparatus Service	200	0.563 %	\$30		\$30	\$3	\$33
FD621Transit Fund	300	0.845 %	\$45		\$45	\$5	\$50
FD705 Whale Rock Fund	400	1.127 %	\$60		\$60	\$7	\$67
All Other	1,255	3.535 %	\$188		\$188	\$21	\$209
Community Services Group	300	0.845 %	\$45		\$45		\$45
Engineering	700	1.972 %	\$105		\$105	\$12	\$117
Housing Policy/Homelessness	500	1.408 %	\$75		\$75	\$8	\$83
Parks Maintenance	700	1.972 %	\$105		\$105	\$12	\$117

Network Services

Detail allocation of

Tablet Support

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Emergency Response	1,200	3.380 %	\$180		\$180	\$20	\$200
Stormwater and Flood Control	495	1.394 %	\$74		\$74	\$8	\$82
Solid Waste Recycling	200	0.563 %	\$30		\$30	\$3	\$33
Community Promotion	25	0.070 %	\$4		\$4		\$4
Office of DEI	200	0.563 %	\$30		\$30		\$30
Streets Maintenance	100	0.282 %	\$15		\$15	\$2	\$17
Patrol	800	2.254 %	\$120		\$120	\$13	\$133
Mobile Crisis Unit	200	0.563 %	\$30		\$30	\$3	\$33
Swim Center Maintenance	100	0.282 %	\$15		\$15	\$2	\$17
Traffic Signals & Lighting	200	0.563 %	\$30		\$30	\$3	\$33
Investigations	200	0.567 %	\$27		\$27	\$2	\$29
Total	35,500	100.000 %	\$5,320		\$5,320	\$502	\$5,822

(A) Alloc basis:

Number of Tablets by Fund/Department/Division

Source:

Network Services

Detail allocation of

Server Support

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Council	38	0.176 %	\$669		\$669		\$669
Economic Development	8	0.037 %	\$141		\$141	\$14	\$155
Natural Resource Protection	46	0.213 %	\$810		\$810	\$80	\$890
City Attorney	46	0.213 %	\$810		\$810		\$810
City Clerk	131	0.606 %	\$2,307		\$2,307		\$2,307
Finance	737	3.412 %	\$12,979		\$12,979		\$12,979
Information Services	1,073	4.967 %	\$18,897		\$18,897	\$1,873	\$20,770
Human Resources	107	0.495 %	\$1,884		\$1,884	\$187	\$2,071
Community Development Admin	592	2.741 %	\$10,426		\$10,426	\$1,033	\$11,459
Planning	638	2.954 %	\$11,236		\$11,236	\$1,113	\$12,349
Building and Safety	642	2.972 %	\$11,306		\$11,306	\$1,120	\$12,426
Public Works Administration	257	1.190 %	\$4,526		\$4,526	\$449	\$4,975
Parks Maintenance	315	1.458 %	\$5,548		\$5,548	\$550	\$6,098
Facilities Maintenance	438	2.028 %	\$7,714		\$7,714	\$764	\$8,478
Streets Maintenance	284	1.315 %	\$5,002		\$5,002	\$496	\$5,498
Stormwater and Flood Control	265	1.227 %	\$4,667		\$4,667	\$462	\$5,129
Traffic Signals & Lighting	515	2.384 %	\$9,070		\$9,070	\$899	\$9,969
Fleet	254	1.176 %	\$4,473		\$4,473	\$443	\$4,916
City Administration	69	0.319 %	\$1,215		\$1,215		\$1,215
Transportation/Plan Engineering	569	2.634 %	\$10,021		\$10,021	\$993	\$11,014
Recreation Administration	26	0.120 %	\$458		\$458	\$45	\$503
Recreation Facilities	31	0.144 %	\$546		\$546	\$54	\$600
Youth Services	61	0.282 %	\$1,074		\$1,074	\$106	\$1,180
Community Services	54	0.250 %	\$951		\$951	\$94	\$1,045
Ranger Program	38	0.176 %	\$669		\$669	\$66	\$735
Aquatics	54	0.250 %	\$951		\$951	\$94	\$1,045
Golf Course	46	0.213 %	\$810		\$810	\$80	\$890
Police Administration	54	0.250 %	\$951		\$951	\$94	\$1,045
Patrol	629	2.912 %	\$11,077		\$11,077	\$1,098	\$12,175
Investigations	415	1.921 %	\$7,309		\$7,309	\$724	\$8,033
Police Support Services	230	1.065 %	\$4,051		\$4,051	\$401	\$4,452
Neighborhood Services	315	1.458 %	\$5,548		\$5,548	\$550	\$6,098
Traffic Safety	323	1.495 %	\$5,688		\$5,688	\$564	\$6,252
Fire Administration	38	0.176 %	\$669		\$669	\$66	\$735
Emergency Response	729	3.375 %	\$12,839		\$12,839	\$1,272	\$14,111
Hazard Prevention	557	2.579 %	\$9,809		\$9,809	\$972	\$10,781
FD601 Water Fund	1,614	7.472 %	\$28,424		\$28,424	\$2,817	\$31,241
FD611 Parking Fund	109	0.505 %	\$1,920		\$1,920	\$190	\$2,110
FD621Transit Fund	431	1.995 %	\$7,590		\$7,590	\$752	\$8,342
FD705 Whale Rock Fund	731	3.384 %	\$12,874		\$12,874	\$1,276	\$14,150
CIP Project Engineering	307	1.421 %	\$5,407		\$5,407	\$536	\$5,943



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>
Tourism and Bid Promotion	15	0.069 %	\$264		\$264	\$26	\$290
Urban Forest Services	223	1.032 %	\$3,927		\$3,927	\$389	\$4,316
Swim Center Maintenance	215	0.995 %	\$3,786		\$3,786	\$375	\$4,161
All Other	4,975	23.031 %	\$87,615		\$87,615	\$8,683	\$96,298
Fire Apparatus Service	15	0.069 %	\$264		\$264	\$26	\$290
FD602 Sewer Fund	1,788	8.277 %	\$31,489		\$31,489	\$3,120	\$34,609
Engineering	554	2.567 %	\$9,757		\$9,757	\$971	\$10,728
Total	21,601	100.000 %	\$380,418		\$380,418	\$35,917	\$416,335

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

Source:

Network Services

Detail allocation of

Network Support

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Council	16	0.506 %	\$2,697		\$2,697		\$2,697
Economic Development	3	0.095 %	\$506		\$506	\$51	\$557
Natural Resource Protection	20	0.632 %	\$3,371		\$3,371	\$340	\$3,711
City Attorney	34	1.075 %	\$5,731		\$5,731		\$5,731
City Clerk	67	2.118 %	\$11,293		\$11,293		\$11,293
Finance	59	1.865 %	\$9,945		\$9,945		\$9,945
Information Services	25	0.790 %	\$4,214		\$4,214	\$425	\$4,639
Human Resources	46	1.454 %	\$7,754		\$7,754	\$783	\$8,537
Community Development Admin	31	0.980 %	\$5,225		\$5,225	\$528	\$5,753
Planning	64	2.023 %	\$10,788		\$10,788	\$1,089	\$11,877
Building and Safety	48	1.517 %	\$8,091		\$8,091	\$817	\$8,908
Public Works Administration	39	1.233 %	\$6,574		\$6,574	\$664	\$7,238
Parks Maintenance	20	0.632 %	\$3,371		\$3,371	\$340	\$3,711
Facilities Maintenance	21	0.664 %	\$3,540		\$3,540	\$357	\$3,897
Streets Maintenance	19	0.601 %	\$3,203		\$3,203	\$323	\$3,526
Traffic Signals & Lighting	11	0.348 %	\$1,854		\$1,854	\$187	\$2,041
Fleet	20	0.632 %	\$3,371		\$3,371	\$340	\$3,711
City Administration	29	0.917 %	\$4,888		\$4,888		\$4,888
Transportation/Plan Engineering	23	0.727 %	\$3,877		\$3,877	\$391	\$4,268
Recreation Administration	13	0.411 %	\$2,191		\$2,191	\$221	\$2,412
Recreation Facilities	64	2.023 %	\$10,788		\$10,788	\$1,089	\$11,877
Youth Services	30	0.948 %	\$5,057		\$5,057	\$511	\$5,568
Community Services	27	0.853 %	\$4,551		\$4,551	\$459	\$5,010
Ranger Program	19	0.601 %	\$3,203		\$3,203	\$323	\$3,526
Aquatics	29	0.917 %	\$4,888		\$4,888	\$493	\$5,381
Golf Course	14	0.442 %	\$2,360		\$2,360	\$238	\$2,598
Police Administration	45	1.422 %	\$7,585		\$7,585	\$766	\$8,351
Patrol	159	5.025 %	\$26,801		\$26,801	\$2,706	\$29,507
Investigations	43	1.359 %	\$7,248		\$7,248	\$732	\$7,980
Police Support Services	329	10.398 %	\$55,456		\$55,456	\$5,599	\$61,055
Neighborhood Services	5	0.158 %	\$843		\$843	\$85	\$928
Traffic Safety	28	0.885 %	\$4,720		\$4,720	\$476	\$5,196
Fire Administration	24	0.759 %	\$4,045		\$4,045	\$408	\$4,453
Emergency Response	246	7.775 %	\$41,466		\$41,466	\$4,186	\$45,652
Hazard Prevention	29	0.917 %	\$4,888		\$4,888	\$493	\$5,381
FD601 Water Fund	182	5.752 %	\$30,678		\$30,678	\$3,097	\$33,775
FD611 Parking Fund	248	7.838 %	\$41,803		\$41,803	\$4,220	\$46,023
FD621Transit Fund	28	0.885 %	\$4,720		\$4,720	\$476	\$5,196
FD705 Whale Rock Fund	31	0.980 %	\$5,225		\$5,225	\$528	\$5,753
Stormwater and Flood Control	7	0.221 %	\$1,180		\$1,180	\$119	\$1,299
CIP Project Engineering	36	1.138 %	\$6,068		\$6,068	\$613	\$6,681

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>
Tourism and Bid Promotion	7	0.221 %	\$1,180		\$1,180	\$119	\$1,299
Urban Forest Services	2	0.063 %	\$337		\$337	\$34	\$371
Swim Center Maintenance	14	0.442 %	\$2,360		\$2,360	\$238	\$2,598
All Other	662	20.923 %	\$111,586		\$111,586	\$11,265	\$122,851
FD602 Sewer Fund	248	7.835 %	\$41,801		\$41,801	\$4,224	\$46,025
Total	3,164	100.000 %	\$533,321		\$533,321	\$50,353	\$583,674

(A) Alloc basis:

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

Source:

Network Services

Detail allocation of

Radios

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Administration	1	0.275 %	\$537		\$537		\$537
Police Administration	5	1.374 %	\$2,687		\$2,687	\$254	\$2,941
Fire Administration	5	1.374 %	\$2,687		\$2,687	\$254	\$2,941
FD601 Water Fund	32	8.791 %	\$17,195		\$17,195	\$1,628	\$18,823
Stormwater and Flood Control	1	0.275 %	\$537		\$537	\$51	\$588
FD611 Parking Fund	5	1.374 %	\$2,687		\$2,687	\$254	\$2,941
FD621Transit Fund	28	7.692 %	\$15,046		\$15,046	\$1,424	\$16,470
Recreation Facilities	2	0.549 %	\$1,075		\$1,075	\$102	\$1,177
Building and Safety	4	1.099 %	\$2,149		\$2,149	\$203	\$2,352
Parks Maintenance	15	4.121 %	\$8,060		\$8,060	\$763	\$8,823
Traffic Signals & Lighting	2	0.549 %	\$1,075		\$1,075	\$102	\$1,177
Ranger Program	3	0.824 %	\$1,612		\$1,612	\$153	\$1,765
Patrol	71	19.505 %	\$38,151		\$38,151	\$3,612	\$41,763
Investigations	24	6.593 %	\$12,896		\$12,896	\$1,221	\$14,117
Police Support Services	7	1.923 %	\$3,761		\$3,761	\$356	\$4,117
Neighborhood Services	6	1.648 %	\$3,224		\$3,224	\$305	\$3,529
Traffic Safety	11	3.022 %	\$5,911		\$5,911	\$560	\$6,471
Emergency Response	85	23.352 %	\$45,674		\$45,674	\$4,324	\$49,998
Hazard Prevention	11	3.022 %	\$5,911		\$5,911	\$560	\$6,471
Economic Development	1	0.275 %	\$537		\$537	\$51	\$588
Streets Maintenance	12	3.297 %	\$6,448		\$6,448	\$610	\$7,058
Fleet	2	0.549 %	\$1,075		\$1,075	\$102	\$1,177
CIP Project Engineering	7	1.923 %	\$3,761		\$3,761	\$356	\$4,117
Urban Forest Services	2	0.549 %	\$1,075		\$1,075	\$102	\$1,177
Facilities Maintenance	5	1.374 %	\$2,687		\$2,687	\$254	\$2,941
All Other	2	0.549 %	\$1,075		\$1,075	\$102	\$1,177
FD602 Sewer Fund	15	4.122 %	\$8,059		\$8,059	\$764	\$8,823
Total	364	100.000 %	\$195,592		\$195,592	\$18,467	\$214,059

(A) Alloc basis:

Number of Assigned Radios by Fund/Department

Source:

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>
FD601 Water Fund	33	47.826 %	\$1,231		\$1,231	\$116	\$1,347
FD602 Sewer Fund	32	46.377 %	\$1,193		\$1,193	\$113	\$1,306
FD705 Whale Rock Fund	4	5.797 %	\$149		\$149	\$14	\$163
Total	69	100.000 %	\$2,573		\$2,573	\$243	\$2,816

(A) Alloc basis:

Number of Controllers by Fund/Div/Dept

Source:

Network Services

Detail allocation of

Cellular Data Services

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Natural Resource Protection	1	0.217 %	\$488		\$488	\$50	\$538
Finance	3	0.651 %	\$1,465		\$1,465		\$1,465
Information Services	11	2.386 %	\$5,370		\$5,370	\$547	\$5,917
Human Resources	5	1.085 %	\$2,441		\$2,441	\$249	\$2,690
Building and Safety	22	4.772 %	\$10,740		\$10,740	\$1,095	\$11,835
Public Works Administration	4	0.868 %	\$1,953		\$1,953	\$199	\$2,152
Parks Maintenance	16	3.471 %	\$7,811		\$7,811	\$796	\$8,607
Streets Maintenance	15	3.254 %	\$7,323		\$7,323	\$746	\$8,069
Fleet	4	0.868 %	\$1,953		\$1,953	\$199	\$2,152
Police Administration	7	1.518 %	\$3,417		\$3,417	\$348	\$3,765
Patrol	82	17.787 %	\$40,032		\$40,032	\$4,081	\$44,113
Investigations	27	5.857 %	\$13,181		\$13,181	\$1,344	\$14,525
Police Support Services	10	2.169 %	\$4,882		\$4,882	\$498	\$5,380
Fire Administration	24	5.206 %	\$11,717		\$11,717	\$1,194	\$12,911
Emergency Response	35	7.592 %	\$17,087		\$17,087	\$1,742	\$18,829
Hazard Prevention	12	2.603 %	\$5,858		\$5,858	\$597	\$6,455
City Administration	8	1.735 %	\$3,906		\$3,906		\$3,906
Ranger Program	6	1.302 %	\$2,929		\$2,929	\$299	\$3,228
Community Development Admin	4	0.868 %	\$1,953		\$1,953	\$199	\$2,152
Traffic Signals & Lighting	1	0.217 %	\$488		\$488	\$50	\$538
Neighborhood Services	4	0.868 %	\$1,953		\$1,953	\$199	\$2,152
FD611 Parking Fund	27	5.857 %	\$13,181		\$13,181	\$1,344	\$14,525
City Attorney	2	0.434 %	\$976		\$976		\$976
Youth Services	11	2.386 %	\$5,370		\$5,370	\$547	\$5,917
City Clerk	1	0.217 %	\$488		\$488		\$488
Traffic Safety	2	0.434 %	\$976		\$976	\$100	\$1,076
Fire Apparatus Service	2	0.434 %	\$976		\$976	\$100	\$1,076
Facilities Maintenance	7	1.518 %	\$3,417		\$3,417	\$348	\$3,765
City Council	15	3.254 %	\$7,323		\$7,323		\$7,323
CIP Project Engineering	18	3.905 %	\$8,788		\$8,788	\$896	\$9,684
Urban Forest Services	8	1.735 %	\$3,906		\$3,906	\$398	\$4,304
Recreation Administration	2	0.434 %	\$976		\$976	\$100	\$1,076
Golf Course	4	0.868 %	\$1,953		\$1,953	\$199	\$2,152
All Other	20	4.338 %	\$9,764		\$9,764	\$995	\$10,759
Community Services Group	4	0.868 %	\$1,953		\$1,953		\$1,953
Office of DEI	1	0.217 %	\$488		\$488		\$488
Housing Policy/Homelessness	1	0.217 %	\$488		\$488	\$50	\$538
Community Services	4	0.868 %	\$1,953		\$1,953	\$199	\$2,152
FD621Transit Fund	27	5.857 %	\$13,181		\$13,181	\$1,344	\$14,525
Tourism and Bid Promotion	2	0.434 %	\$976		\$976	\$100	\$1,076
Planning	1	0.217 %	\$488		\$488	\$50	\$538

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>
Engineering	1	0.214 %	\$490		\$490	\$47	\$537
FD601 Water Fund							
FD602 Sewer Fund							
FD705 Whale Rock Fund							
Total	461	100.000 %	\$225,058		\$225,058	\$21,249	\$246,307

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

Source:

Network Services

Detail allocation of

Telephones

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Public Works Administration	180	2.098 %	\$3,874		\$3,874	\$402	\$4,276
Recreation Administration	100	1.166 %	\$2,152		\$2,152	\$224	\$2,376
Transportation/Plan Engineering	70	0.816 %	\$1,507		\$1,507	\$156	\$1,663
City Administration	120	1.399 %	\$2,583		\$2,583		\$2,583
City Attorney	100	1.166 %	\$2,152		\$2,152		\$2,152
City Clerk	140	1.632 %	\$3,013		\$3,013		\$3,013
Human Resources	210	2.448 %	\$4,520		\$4,520	\$469	\$4,989
Finance	340	3.963 %	\$7,318		\$7,318		\$7,318
Facilities Maintenance	210	2.448 %	\$4,520		\$4,520	\$469	\$4,989
Fleet	50	0.583 %	\$1,076		\$1,076	\$112	\$1,188
Police Administration	530	6.177 %	\$11,407		\$11,407	\$1,185	\$12,592
Fire Administration	320	3.730 %	\$6,887		\$6,887	\$715	\$7,602
FD601 Water Fund	360	4.196 %	\$7,748		\$7,748	\$805	\$8,553
FD602 Sewer Fund	480	5.594 %	\$10,331		\$10,331	\$1,073	\$11,404
FD611 Parking Fund	560	6.527 %	\$12,053		\$12,053	\$1,252	\$13,305
FD621Transit Fund	120	1.399 %	\$2,583		\$2,583	\$268	\$2,851
Recreation Facilities	150	1.748 %	\$3,228		\$3,228	\$335	\$3,563
Engineering	60	0.699 %	\$1,291		\$1,291	\$134	\$1,425
Building and Safety	240	2.797 %	\$5,166		\$5,166	\$536	\$5,702
Planning	210	2.448 %	\$4,520		\$4,520	\$469	\$4,989
Economic Development	10	0.117 %	\$215		\$215	\$22	\$237
Natural Resource Protection	40	0.466 %	\$861		\$861	\$89	\$950
Information Services	70	0.816 %	\$1,507		\$1,507	\$156	\$1,663
Community Development Admin	140	1.632 %	\$3,013		\$3,013	\$313	\$3,326
Parks Maintenance	340	3.963 %	\$7,318		\$7,318	\$760	\$8,078
Streets Maintenance	80	0.932 %	\$1,722		\$1,722	\$179	\$1,901
Traffic Signals & Lighting	40	0.466 %	\$861		\$861	\$89	\$950
Youth Services	130	1.515 %	\$2,798		\$2,798	\$291	\$3,089
Community Services	70	0.816 %	\$1,507		\$1,507	\$156	\$1,663
Ranger Program	40	0.466 %	\$861		\$861	\$89	\$950
Aquatics	90	1.049 %	\$1,937		\$1,937	\$201	\$2,138
Patrol	700	8.159 %	\$15,066		\$15,066	\$1,565	\$16,631
Investigations	260	3.030 %	\$5,596		\$5,596	\$581	\$6,177
Police Support Services	505	5.886 %	\$10,869		\$10,869	\$1,129	\$11,998
Neighborhood Services	40	0.466 %	\$861		\$861	\$89	\$950
Traffic Safety	30	0.350 %	\$646		\$646	\$67	\$713
Emergency Response	645	7.517 %	\$13,883		\$13,883	\$1,442	\$15,325
Hazard Prevention	60	0.699 %	\$1,291		\$1,291	\$134	\$1,425
Golf Course	50	0.583 %	\$1,076		\$1,076	\$112	\$1,188
Fire Apparatus Service	10	0.117 %	\$215		\$215	\$22	\$237
City Council	40	0.466 %	\$861		\$861		\$861



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>
CIP Project Engineering	240	2.797 %	\$5,166		\$5,166	\$536	\$5,702
Urban Forest Services	40	0.466 %	\$861		\$861	\$89	\$950
Swim Center Maintenance	10	0.117 %	\$215		\$215	\$22	\$237
FD705 Whale Rock Fund	50	0.583 %	\$1,076		\$1,076	\$112	\$1,188
All Other	190	2.214 %	\$4,089		\$4,089	\$425	\$4,514
Community Services Group	40	0.466 %	\$861		\$861		\$861
Tourism and Bid Promotion	20	0.233 %	\$430		\$430	\$45	\$475
Solid Waste Recycling	20	0.233 %	\$430		\$430	\$45	\$475
Training Services	10	0.117 %	\$215		\$215	\$22	\$237
Stormwater and Flood Control	20	0.229 %	\$434		\$434	\$49	\$483
Total	<u>8,580</u>	<u>100.000 %</u>	<u>\$184,670</u>		<u>\$184,670</u>	<u>\$17,435</u>	<u>\$202,105</u>

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

Source:

Network Services

Detail allocation of

Cuesta

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD602 Sewer Fund	1	100.000 %	\$3,020		\$3,020	\$285	\$3,305
Total	1	100.000 %	\$3,020		\$3,020	\$285	\$3,305

(A) Alloc basis:

Source:

Network Services

Detail allocation of

South Hills

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Police Administration	300	23.077 %	\$17,943		\$17,943	\$1,694	\$19,637
Fire Administration	200	15.385 %	\$11,962		\$11,962	\$1,129	\$13,091
FD601 Water Fund	150	11.538 %	\$8,971		\$8,971	\$847	\$9,818
FD602 Sewer Fund	150	11.538 %	\$8,971		\$8,971	\$847	\$9,818
Public Works Administration	200	15.385 %	\$11,962		\$11,962	\$1,129	\$13,091
Traffic Signals & Lighting	100	7.692 %	\$5,981		\$5,981	\$565	\$6,546
FD621Transit Fund	200	15.385 %	\$11,962		\$11,962	\$1,130	\$13,092
Total	1,300	100.000 %	\$77,752		\$77,752	\$7,341	\$85,093

(A) Alloc basis:

Number of Radio Repeaters by Fund/Department/Division

Source:

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	28.571 %	\$19,608		\$19,608	\$1,851	\$21,459
Fire Administration	2	28.571 %	\$19,608		\$19,608	\$1,851	\$21,459
Public Works Administration	1	14.286 %	\$9,804		\$9,804	\$926	\$10,730
FD705 Whale Rock Fund	2	28.572 %	\$19,607		\$19,607	\$1,851	\$21,458
Total	7	100.000 %	\$68,627		\$68,627	\$6,479	\$75,106

(A) Alloc basis:

Number of Radio Repeaters by Fund/Department/Division

Source:

Network Services

Detail allocation of

Direct Dept Exp

User Department	<u>Allocation Units(A)</u>	<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	2,959	4.087 %	\$3,724		\$3,724	\$352	\$4,076
Fire Administration	2,959	4.087 %	\$3,724		\$3,724	\$352	\$4,076
All Other	66,487	91.826 %	\$83,664		\$83,664	\$7,898	\$91,562
Total	72,405	100.000 %	\$91,112		\$91,112	\$8,602	\$99,714

(A) Alloc basis:

Directly to the Benefiting General Fund Department

Source:

Network Services  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Network Services &amp; Desktop Support</u>	<u>Enterprise Apps</u>	<u>MDC Support</u>	<u>Tablet Support</u>	<u>Server Support</u>	<u>Network Support</u>	<u>Radios</u>	<u>Telemetry</u>
City Council	\$29,869	\$7,122	\$11,137		\$60	\$669	\$2,697		
Office of DEI	\$6,990	\$4,245	\$2,227		\$30				
City Administration	\$36,570	\$9,971	\$13,365		\$105	\$1,215	\$4,888	\$537	
Community Services Group	\$11,989	\$3,561	\$5,569		\$45				
City Attorney	\$33,965	\$10,826	\$13,365		\$105	\$810	\$5,731		
City Clerk	\$33,782	\$6,567	\$10,024		\$90	\$2,307	\$11,293		
Finance	\$87,513	\$22,079	\$33,412		\$315	\$12,979	\$9,945		
Network Services	\$19,045		\$19,045						
Information Services	\$67,464	\$13,358	\$20,929		\$188	\$20,770	\$4,639		
Human Resources	\$59,593	\$16,501	\$24,622		\$183	\$2,071	\$8,537		
Public Works Administration	\$70,987	\$11,157	\$17,235		\$133	\$4,975	\$7,238		
Facilities Maintenance	\$44,338	\$7,857	\$12,311		\$100	\$8,478	\$3,897	\$2,941	
Fleet	\$35,880	\$10,325	\$12,311		\$100	\$4,916	\$3,711	\$1,177	
CIP Project Engineering	\$106,891	\$30,078	\$44,320		\$366	\$5,943	\$6,681	\$4,117	
Transportation/Plan Engineering	\$42,631	\$10,796	\$14,773		\$117	\$11,014	\$4,268		
Economic Development	\$5,603	\$1,571	\$2,462		\$33	\$155	\$557	\$588	
Natural Resource Protection	\$20,601	\$7,009	\$7,386		\$117	\$890	\$3,711		
Tourism and Bid Promotion	\$5,902	\$2,750			\$12	\$290	\$1,299		
Community Promotion	\$1,013	\$393	\$616		\$4				
Community Development Admin	\$42,958	\$7,857	\$12,311		\$100	\$11,459	\$5,753		
Commissions & Committees	\$1,540	\$1,540							
Planning	\$71,874	\$17,333	\$24,622		\$166	\$12,349	\$11,877		
Engineering	\$34,153	\$9,035	\$12,311		\$117	\$10,728			
Building and Safety	\$106,722	\$27,061	\$38,164		\$274	\$12,426	\$8,908	\$2,352	
Housing Policy/Homelessness	\$18,327	\$7,857	\$9,849		\$83				
Parks Maintenance	\$90,950	\$23,508	\$32,008		\$117	\$6,098	\$3,711	\$8,823	
Swim Center Maintenance	\$11,833	\$2,358	\$2,462		\$17	\$4,161	\$2,598		
Urban Forest Services	\$23,251	\$4,714	\$7,386		\$33	\$4,316	\$371	\$1,177	
Streets Maintenance	\$89,036	\$23,571	\$39,396		\$17	\$5,498	\$3,526	\$7,058	
Traffic Signals & Lighting	\$29,321	\$3,143	\$4,924		\$33	\$9,969	\$2,041	\$1,177	
Stormwater and Flood Control	\$33,195	\$9,979	\$15,635		\$82	\$5,129	\$1,299	\$588	
Solid Waste Recycling	\$8,575	\$3,143	\$4,924		\$33				
Recreation Administration	\$24,173	\$7,857	\$9,849		\$100	\$503	\$2,412		
Recreation Facilities	\$25,872	\$6,160	\$2,462		\$33	\$600	\$11,877	\$1,177	
Youth Services	\$68,193	\$32,608	\$19,698		\$133	\$1,180	\$5,568		
Community Services	\$29,325	\$9,523	\$9,849		\$83	\$1,045	\$5,010		
Ranger Program	\$45,607	\$15,588	\$19,698		\$117	\$735	\$3,526	\$1,765	
Aquatics	\$29,886	\$18,810	\$2,462		\$50	\$1,045	\$5,381		
Golf Course	\$27,259	\$10,482	\$9,849		\$100	\$890	\$2,598		

Network Services Departmental Cost Allocation Summary						
	<u>Cellular Data Services</u>	<u>Telephones</u>	<u>Cuesta</u>	<u>South Hills</u>	<u>Tassajara</u>	<u>Direct Dept Exp</u>
City Council	\$7,323	\$861				
Office of DEI	\$488					
City Administration	\$3,906	\$2,583				
Community Services Group	\$1,953	\$861				
City Attorney	\$976	\$2,152				
City Clerk	\$488	\$3,013				
Finance	\$1,465	\$7,318				
Network Services						
Information Services	\$5,917	\$1,663				
Human Resources	\$2,690	\$4,989				
Public Works Administration	\$2,152	\$4,276		\$13,091	\$10,730	
Facilities Maintenance	\$3,765	\$4,989				
Fleet	\$2,152	\$1,188				
CIP Project Engineering	\$9,684	\$5,702				
Transportation/Plan Engineering		\$1,663				
Economic Development		\$237				
Natural Resource Protection	\$538	\$950				
Tourism and Bid Promotion	\$1,076	\$475				
Community Promotion						
Community Development Admin	\$2,152	\$3,326				
Commissions & Committees						
Planning	\$538	\$4,989				
Engineering	\$537	\$1,425				
Building and Safety	\$11,835	\$5,702				
Housing Policy/Homelessness	\$538					
Parks Maintenance	\$8,607	\$8,078				
Swim Center Maintenance		\$237				
Urban Forest Services	\$4,304	\$950				
Streets Maintenance	\$8,069	\$1,901				
Traffic Signals & Lighting	\$538	\$950		\$6,546		
Stormwater and Flood Control		\$483				
Solid Waste Recycling		\$475				
Recreation Administration	\$1,076	\$2,376				
Recreation Facilities		\$3,563				
Youth Services	\$5,917	\$3,089				
Community Services	\$2,152	\$1,663				
Ranger Program	\$3,228	\$950				
Aquatics		\$2,138				
Golf Course	\$2,152	\$1,188				

Network Services  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Network Services &amp; Desktop Support</u>	<u>Enterprise Apps</u>	<u>MDC Support</u>	<u>Tablet Support</u>	<u>Server Support</u>	<u>Network Support</u>	<u>Radios</u>	<u>Telemetry</u>
Police Administration	\$100,119	\$10,215	\$16,005		\$33	\$1,045	\$8,351	\$2,941	
Patrol	\$414,718	\$70,715	\$110,800	\$88,881	\$133	\$12,175	\$29,507	\$41,763	
Investigations	\$107,332	\$22,000	\$34,471		\$29	\$8,033	\$7,980	\$14,117	
Police Support Services	\$169,710	\$32,215	\$50,476		\$17	\$4,452	\$61,055	\$4,117	
Neighborhood Services	\$20,362	\$4,243	\$2,462			\$6,098	\$928	\$3,529	
Traffic Safety	\$35,843	\$6,286	\$9,849			\$6,252	\$5,196	\$6,471	
Fire Administration	\$84,648	\$7,464	\$9,849		\$67	\$735	\$4,453	\$2,941	
Emergency Response	\$377,204	\$72,287	\$113,261	\$47,541	\$200	\$14,111	\$45,652	\$49,998	
Hazard Prevention	\$54,823	\$9,429	\$14,773		\$108	\$10,781	\$5,381	\$6,471	
Training Services	\$237								
Fire Apparatus Service	\$9,703	\$3,143	\$4,924		\$33	\$290			
Mobile Crisis Unit	\$1,604	\$1,571			\$33				
Disaster Assistance	\$4,033	\$1,571	\$2,462						
FD208 Tourism Bid Fund	\$4,311		\$4,311						
FD601 Water Fund	\$239,154	\$51,686	\$83,445		\$466	\$31,241	\$33,775	\$18,823	\$1,347
FD602 Sewer Fund	\$254,679	\$56,007	\$82,829		\$553	\$34,609	\$46,025	\$8,823	\$1,306
FD611 Parking Fund	\$157,234	\$34,226	\$39,937	\$4,134	\$33	\$2,110	\$46,023	\$2,941	
FD621Transit Fund	\$70,164	\$4,714	\$4,924		\$50	\$8,342	\$5,196	\$16,470	
FD705 Whale Rock Fund	\$59,317	\$6,443	\$10,095		\$67	\$14,150	\$5,753		\$163
All Other	\$340,963	\$13,593			\$209	\$96,298	\$122,851	\$1,177	
Total	\$4,038,834	\$826,101	\$1,137,841	\$140,556	\$5,822	\$416,335	\$583,674	\$214,059	\$2,816



	Network Services Departmental Cost Allocation Summary					
	<u>Cellular Data Services</u>	<u>Telephones</u>	<u>Cuesta</u>	<u>South Hills</u>	<u>Tassajara</u>	<u>Direct Dept Exp</u>
Police Administration	\$3,765	\$12,592		\$19,637	\$21,459	\$4,076
Patrol	\$44,113	\$16,631				
Investigations	\$14,525	\$6,177				
Police Support Services	\$5,380	\$11,998				
Neighborhood Services	\$2,152	\$950				
Traffic Safety	\$1,076	\$713				
Fire Administration	\$12,911	\$7,602		\$13,091	\$21,459	\$4,076
Emergency Response	\$18,829	\$15,325				
Hazard Prevention	\$6,455	\$1,425				
Training Services		\$237				
Fire Apparatus Service	\$1,076	\$237				
Mobile Crisis Unit						
Disaster Assistance						
FD208 Tourism Bid Fund						
FD601 Water Fund		\$8,553		\$9,818		
FD602 Sewer Fund		\$11,404	\$3,305	\$9,818		
FD611 Parking Fund	\$14,525	\$13,305				
FD621Transit Fund	\$14,525	\$2,851		\$13,092		
FD705 Whale Rock Fund		\$1,188			\$21,458	
All Other	\$10,759	\$4,514				\$91,562
Total	\$246,307	\$202,105	\$3,305	\$85,093	\$75,106	\$99,714

**SCHEDULE 10.01**

**INFORMATION SERVICES**

NATURE AND EXTENT OF SERVICE

The Information Services department is responsible for operating and maintaining the City's geographic information system (GIS), enterprise databases, and enterprise applications that are essential for the City's operations. Enterprise Applications such as Cityworks and EnerGov rely heavily on GIS and SQL Database to function properly. The program mission is to provide accurate and comprehensive information services for managing resources, making informed decisions, and expediting the work processes.

Costs are allocated as follows:

- **Information Services** – These costs are related to GIS, database, and enterprise application activities and system expenditures related to keeping the Information Services current and functioning for the needs of the City. Costs are allocated based on an estimate of time spent by fund/department/division.
- **Enterprise Apps** – Enterprise Application consists of the based programs available to all City computer users such as email, word processing, and spreadsheet applications. These costs are allocated based upon the total FTE's by fund/department/division.

Information Services  
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,357,744			\$1,357,744
Deductions:				
GENERAL GOVERNMENT	(\$3,763)			
Total deductions:	<u>(\$3,763)</u>			<u>(\$3,763)</u>
Allocated additions:				
10000000 - Building Charge	\$1,608		\$1,608	
1011010 - Office of DEI	\$169	\$1,897	\$2,066	
1011001 - City Administration	\$42,904	\$11,836	\$54,740	
1011501 - City Attorney	\$14,605	\$2,249	\$16,854	
1011021 - City Clerk	\$1,111	\$194	\$1,305	
1012000 - Finance	\$21,732	\$3,130	\$24,862	
1011101 - Network Services	\$61,199	\$6,265	\$67,464	
1011103 - Information Services		\$12,630	\$12,630	
1012006 - Finance Support Services		\$1,125	\$1,125	
1012007 - Finance Non Departmental		\$251	\$251	
1013001 - Human Resources		\$42,044	\$42,044	
1013003 - Wellness Program		\$62	\$62	
1015005 - Facilities Maintenance		\$7,583	\$7,583	
8020000 - Insurance ISF Fund		\$21,861	\$21,861	
Total allocated additions:	<u>\$143,328</u>	<u>\$111,127</u>	<u>\$254,455</u>	<u>\$254,455</u>
Total to be allocated	<u><b>\$1,497,309</b></u>	<u><b>\$111,127</b></u>		<u><b>\$1,608,436</b></u>

Information Services  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Information Services</u>	<u>Enterprise Apps</u>
<b><u>Wages &amp; Benefits</u></b>				
SALARIES & WAGES	\$885,588	\$160,026	\$389,482	\$336,080
FRINGE BENEFITS	\$425,510	\$76,890	\$187,139	\$161,481
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$42,883	\$7,749	\$18,860	\$16,274
GENERAL GOVERNMENT	\$3,763	\$3,763		
Departmental Expenditures	\$1,357,744	\$248,428	\$595,481	\$513,835
<b><u>Cost Adjustments</u></b>				
Deductions	(\$3,763)	(\$3,763)		
Additions: 1st				
Other	\$143,328	\$143,328		
Functional Cost	\$1,497,309	\$387,993	\$595,481	\$513,835
Reallocate Admin		(\$387,993)	\$208,275	\$179,718
Allocable Costs	\$1,497,309		\$803,756	\$693,553
<b>1st Allocation</b>	<b>\$1,497,309</b>		<b>\$803,756</b>	<b>\$693,553</b>
Additions: 2nd				
Other	\$111,127	\$111,127		
Functional Cost	\$111,127	\$111,127		
Reallocate Admin		(\$111,127)	\$59,653	\$51,474
Allocable Costs	\$111,127		\$59,653	\$51,474
<b>2nd Allocation</b>	<b>\$111,127</b>		<b>\$59,653</b>	<b>\$51,474</b>
<b>Total allocated</b>	<b>\$1,608,436</b>		<b>\$863,409</b>	<b>\$745,027</b>

Information Services

Detail allocation of

Information 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>
Network Services	244	5.548 %	\$44,592		\$44,592		\$44,592
Public Works Administration	485	11.028 %	\$88,636		\$88,636	\$7,525	\$96,161
Community Development Admin	1,537	34.948 %	\$280,894		\$280,894	\$23,846	\$304,740
FD601 Water Fund	280	6.367 %	\$51,171		\$51,171	\$4,344	\$55,515
FD602 Sewer Fund	246	5.593 %	\$44,958		\$44,958	\$3,817	\$48,775
Fire Administration	191	4.343 %	\$34,906		\$34,906	\$2,963	\$37,869
Police Administration	509	11.573 %	\$93,022		\$93,022	\$7,897	\$100,919
Recreation Administration	96	2.183 %	\$17,544		\$17,544	\$1,489	\$19,033
City Administration	257	5.844 %	\$46,968		\$46,968		\$46,968
City Attorney	52	1.182 %	\$9,503		\$9,503		\$9,503
Stormwater and Flood Control	128	2.910 %	\$23,393		\$23,393	\$1,986	\$25,379
FD705 Whale Rock Fund	162	3.683 %	\$29,606		\$29,606	\$2,513	\$32,119
FD621Transit Fund	15	0.341 %	\$2,741		\$2,741	\$233	\$2,974
FD611 Parking Fund	99	2.251 %	\$18,093		\$18,093	\$1,536	\$19,629
All Other	97	2.206 %	\$17,729		\$17,729	\$1,504	\$19,233
Total	4,398	100.000 %	\$803,756		\$803,756	\$59,653	\$863,409

(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:

Information Services  
Detail allocation of  
Enterprise Apps

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Urban Forest Services	300	0.643 %	\$4,458		\$4,458	\$377	\$4,835
Facilities Maintenance	500	1.071 %	\$7,430		\$7,430	\$628	\$8,058
Streets Maintenance	1,600	3.428 %	\$23,775		\$23,775	\$2,010	\$25,785
Stormwater and Flood Control	635	1.360 %	\$9,436		\$9,436	\$798	\$10,234
Traffic Signals & Lighting	200	0.428 %	\$2,972		\$2,972	\$251	\$3,223
Transportation/Plan Engineering	600	1.285 %	\$8,916		\$8,916	\$754	\$9,670
Recreation Administration	400	0.857 %	\$5,944		\$5,944	\$503	\$6,447
Recreation Facilities	100	0.214 %	\$1,486		\$1,486	\$126	\$1,612
Youth Services	800	1.714 %	\$11,887		\$11,887	\$1,005	\$12,892
Community Services	400	0.857 %	\$5,944		\$5,944	\$503	\$6,447
Ranger Program	800	1.714 %	\$11,887		\$11,887	\$1,005	\$12,892
Aquatics	100	0.214 %	\$1,486		\$1,486	\$126	\$1,612
Golf Course	400	0.857 %	\$5,944		\$5,944	\$503	\$6,447
Police Administration	650	1.393 %	\$9,658		\$9,658	\$817	\$10,475
Patrol	4,500	9.641 %	\$66,866		\$66,866	\$5,654	\$72,520
Investigations	1,400	2.999 %	\$20,803		\$20,803	\$1,759	\$22,562
Police Support Services	2,050	4.392 %	\$30,461		\$30,461	\$2,576	\$33,037
Neighborhood Services	100	0.214 %	\$1,486		\$1,486	\$126	\$1,612
Traffic Safety	400	0.857 %	\$5,944		\$5,944	\$503	\$6,447
Fire Administration	400	0.857 %	\$5,944		\$5,944	\$503	\$6,447
Emergency Response	4,600	9.855 %	\$68,352		\$68,352	\$5,779	\$74,131
Hazard Prevention	600	1.285 %	\$8,916		\$8,916	\$754	\$9,670
FD601 Water Fund	3,389	7.261 %	\$50,358		\$50,358	\$4,258	\$54,616
FD621Transit Fund	200	0.428 %	\$2,972		\$2,972	\$251	\$3,223
City Administration	600	1.285 %	\$8,916		\$8,916		\$8,916
Economic Development	100	0.214 %	\$1,486		\$1,486	\$126	\$1,612
Natural Resource Protection	300	0.643 %	\$4,458		\$4,458	\$377	\$4,835
Community Promotion	25	0.054 %	\$371		\$371	\$31	\$402
City Attorney	600	1.285 %	\$8,916		\$8,916		\$8,916
City Clerk	450	0.964 %	\$6,687		\$6,687		\$6,687
Finance	1,500	3.214 %	\$22,289		\$22,289		\$22,289
Network Services	855	1.832 %	\$12,705		\$12,705		\$12,705
Information Services	850	1.821 %	\$12,630		\$12,630		\$12,630
Human Resources	1,000	2.142 %	\$14,859		\$14,859	\$1,256	\$16,115
Community Development Admin	500	1.071 %	\$7,430		\$7,430	\$628	\$8,058
Building and Safety	1,550	3.321 %	\$23,032		\$23,032	\$1,947	\$24,979
Public Works Administration	700	1.500 %	\$10,401		\$10,401	\$879	\$11,280
Parks Maintenance	1,300	2.785 %	\$19,317		\$19,317	\$1,633	\$20,950
Swim Center Maintenance	100	0.214 %	\$1,486		\$1,486	\$126	\$1,612
Fire Apparatus Service	200	0.428 %	\$2,972		\$2,972	\$251	\$3,223
Fleet	500	1.071 %	\$7,430		\$7,430	\$628	\$8,058

Information Services  
Detail allocation of  
Enterprise Apps

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD611 Parking Fund	1,622	3.475 %	\$24,102		\$24,102	\$2,038	\$26,140
CIP Project Engineering	1,800	3.856 %	\$26,747		\$26,747	\$2,261	\$29,008
Planning	1,000	2.142 %	\$14,859		\$14,859	\$1,256	\$16,115
City Council	500	1.071 %	\$7,430		\$7,430		\$7,430
Community Services Group	250	0.536 %	\$3,715		\$3,715		\$3,715
Housing Policy/Homelessness	400	0.857 %	\$5,944		\$5,944	\$503	\$6,447
Solid Waste Recycling	200	0.428 %	\$2,972		\$2,972	\$251	\$3,223
Office of DEI	100	0.214 %	\$1,486		\$1,486		\$1,486
Engineering	500	1.071 %	\$7,430		\$7,430	\$628	\$8,058
FD705 Whale Rock Fund	410	0.878 %	\$6,092		\$6,092	\$515	\$6,607
FD602 Sewer Fund	3,364	7.207 %	\$49,986		\$49,986	\$4,226	\$54,212
Disaster Assistance	100	0.214 %	\$1,486		\$1,486	\$126	\$1,612
FD208 Tourism Bid Fund	175	0.383 %	\$2,594		\$2,594	\$219	\$2,813
Total	46,675	100.000 %	\$693,553		\$693,553	\$51,474	\$745,027

(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:

Information Services  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Information Services</u>	<u>Enterprise Apps</u>
City Council	\$7,430		\$7,430
Office of DEI	\$1,486		\$1,486
City Administration	\$55,884	\$46,968	\$8,916
Community Services Group	\$3,715		\$3,715
City Attorney	\$18,419	\$9,503	\$8,916
City Clerk	\$6,687		\$6,687
Finance	\$22,289		\$22,289
Network Services	\$57,297	\$44,592	\$12,705
Information Services	\$12,630		\$12,630
Human Resources	\$16,115		\$16,115
Public Works Administration	\$107,441	\$96,161	\$11,280
Facilities Maintenance	\$8,058		\$8,058
Fleet	\$8,058		\$8,058
CIP Project Engineering	\$29,008		\$29,008
Transportation/Plan Engineering	\$9,670		\$9,670
Economic Development	\$1,612		\$1,612
Natural Resource Protection	\$4,835		\$4,835
Community Promotion	\$402		\$402
Community Development Admin	\$312,798	\$304,740	\$8,058
Planning	\$16,115		\$16,115
Engineering	\$8,058		\$8,058
Building and Safety	\$24,979		\$24,979
Housing Policy/Homelessness	\$6,447		\$6,447
Parks Maintenance	\$20,950		\$20,950
Swim Center Maintenance	\$1,612		\$1,612
Urban Forest Services	\$4,835		\$4,835
Streets Maintenance	\$25,785		\$25,785
Traffic Signals & Lighting	\$3,223		\$3,223
Stormwater and Flood Control	\$35,613	\$25,379	\$10,234
Solid Waste Recycling	\$3,223		\$3,223
Recreation Administration	\$25,480	\$19,033	\$6,447
Recreation Facilities	\$1,612		\$1,612
Youth Services	\$12,892		\$12,892
Community Services	\$6,447		\$6,447
Ranger Program	\$12,892		\$12,892
Aquatics	\$1,612		\$1,612
Golf Course	\$6,447		\$6,447
Police Administration	\$111,394	\$100,919	\$10,475
Patrol	\$72,520		\$72,520
Investigations	\$22,562		\$22,562
Police Support Services	\$33,037		\$33,037



Information Services  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Information Services</u>	<u>Enterprise Apps</u>
Neighborhood Services	\$1,612		\$1,612
Traffic Safety	\$6,447		\$6,447
Fire Administration	\$44,316	\$37,869	\$6,447
Emergency Response	\$74,131		\$74,131
Hazard Prevention	\$9,670		\$9,670
Fire Apparatus Service	\$3,223		\$3,223
Disaster Assistance	\$1,612		\$1,612
FD208 Tourism Bid Fund	\$2,813		\$2,813
FD601 Water Fund	\$110,131	\$55,515	\$54,616
FD602 Sewer Fund	\$102,987	\$48,775	\$54,212
FD611 Parking Fund	\$45,769	\$19,629	\$26,140
FD621Transit Fund	\$6,197	\$2,974	\$3,223
FD705 Whale Rock Fund	\$38,726	\$32,119	\$6,607
All Other	\$19,233	\$19,233	
Total	\$1,608,436	\$863,409	\$745,027

**SCHEDULE 11.01**

**FINANCE SUPPORT SERVICES**

NATURE AND EXTENT OF SERVICE

The Finance Support Services division is responsible for administering and accounting for indirect costs attributable to the City as a whole and not specific divisions. This program has four major activities: copier maintenance and supplies, postage, and city-wide memberships.

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.

Finance Support Services  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$90,179			\$90,179
Allocated additions:				
1011001 - City Administration	\$1,057	\$294	\$1,351	
1011501 - City Attorney	\$970	\$149	\$1,119	
1012000 - Finance	\$5,062	\$681	\$5,743	
1012007 - Finance Non Departmental		\$484	\$484	
8020000 - Insurance ISF Fund		\$4,943	\$4,943	
Total allocated additions:	<u>\$7,089</u>	<u>\$6,551</u>	<u>\$13,640</u>	<u>\$13,640</u>
Total to be allocated	<u><u>\$97,268</u></u>	<u><u>\$6,551</u></u>		<u><u>\$103,819</u></u>

Finance Support Services  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>General Support Services</u>
<b><u>Other Expense and Cost</u></b>			
SALARIES & WAGES			
FRINGE BENEFITS			
<b><u>Other Expense and Cost</u></b>			
SUPPORT SERVICES	\$90,179		\$90,179
Departmental Expenditures	\$90,179		\$90,179
Additions: 1st			
Other	\$7,089	\$7,089	
Functional Cost	\$97,268	\$7,089	\$90,179
Reallocate Admin		(\$7,089)	\$7,089
Allocable Costs	\$97,268		\$97,268
<b>1st Allocation</b>	<b>\$97,268</b>		<b>\$97,268</b>
Additions: 2nd			
Other	\$6,551	\$6,551	
Functional Cost	\$6,551	\$6,551	
Reallocate Admin		(\$6,551)	\$6,551
Allocable Costs	\$6,551		\$6,551
<b>2nd Allocation</b>	<b>\$6,551</b>		<b>\$6,551</b>
<b>Total allocated</b>	<b>\$103,819</b>		<b>\$103,819</b>

Finance Support Services  
Detail allocation of  
General Support Services

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Council	234,567	0.200 %	\$194		\$194		\$194
Cultural Activities	348,269	0.297 %	\$288		\$288	\$22	\$310
Economic Development	1,032,915	0.880 %	\$856		\$856	\$65	\$921
Natural Resource Protection	983,010	0.837 %	\$814		\$814	\$62	\$876
Community Promotion	421,838	0.359 %	\$349		\$349	\$26	\$375
City Attorney	1,424,496	1.213 %	\$1,180		\$1,180		\$1,180
City Clerk	666,756	0.568 %	\$552		\$552		\$552
Finance	2,376,210	2.023 %	\$1,968		\$1,968		\$1,968
Network Services	3,512,394	2.991 %	\$2,909		\$2,909		\$2,909
Human Resources	2,103,351	1.791 %	\$1,742		\$1,742	\$132	\$1,874
Insurance ISF Fund	5,710,479	4.863 %	\$4,730		\$4,730	\$357	\$5,087
Wellness Program	3,201	0.003 %	\$3		\$3		\$3
Community Development Admin	840,891	0.716 %	\$696		\$696	\$53	\$749
Commissions & Committees	14,819	0.013 %	\$12		\$12	\$1	\$13
Planning	1,594,072	1.357 %	\$1,320		\$1,320	\$100	\$1,420
Building and Safety	2,895,572	2.466 %	\$2,398		\$2,398	\$181	\$2,579
Public Works Administration	1,402,863	1.195 %	\$1,162		\$1,162	\$88	\$1,250
Parks Maintenance	3,571,500	3.041 %	\$2,958		\$2,958	\$224	\$3,182
Swim Center Maintenance	672,335	0.573 %	\$557		\$557	\$42	\$599
Urban Forest Services	339,617	0.289 %	\$281		\$281	\$21	\$302
Facilities Maintenance	1,430,582	1.218 %	\$1,185		\$1,185	\$90	\$1,275
Streets Maintenance	2,212,230	1.884 %	\$1,832		\$1,832	\$138	\$1,970
Stormwater and Flood Control	1,077,395	0.917 %	\$892		\$892	\$67	\$959
Traffic Signals & Lighting	556,237	0.474 %	\$461		\$461	\$35	\$496
Fleet	1,421,074	1.210 %	\$1,177		\$1,177	\$89	\$1,266
City Administration	1,502,421	1.279 %	\$1,244		\$1,244		\$1,244
Transportation/Plan Engineering	1,187,300	1.011 %	\$983		\$983	\$74	\$1,057
Recreation Administration	844,713	0.719 %	\$700		\$700	\$53	\$753
Recreation Facilities	326,162	0.278 %	\$270		\$270	\$20	\$290
Youth Services	1,185,547	1.010 %	\$982		\$982	\$74	\$1,056
Ranger Program	786,460	0.670 %	\$651		\$651	\$49	\$700
Aquatics	620,772	0.529 %	\$514		\$514	\$39	\$553
Police Administration	2,152,330	1.833 %	\$1,783		\$1,783	\$135	\$1,918
Patrol	11,984,965	10.206 %	\$9,927		\$9,927	\$750	\$10,677
Investigations	2,885,594	2.457 %	\$2,390		\$2,390	\$181	\$2,571
Neighborhood Services	282,511	0.241 %	\$234		\$234	\$18	\$252
Traffic Safety	989,039	0.842 %	\$819		\$819	\$62	\$881
Fire Administration	1,060,873	0.903 %	\$879		\$879	\$66	\$945
Emergency Response	12,350,737	10.517 %	\$10,230		\$10,230	\$773	\$11,003
Hazard Prevention	938,914	0.800 %	\$778		\$778	\$59	\$837
Training Services	129,620	0.110 %	\$107		\$107	\$8	\$115

Finance Support Services

Detail allocation of

General Support Services

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Fire Station	29,180	0.025 %	\$24		\$24	\$2	\$26
Disaster Assistance	195,404	0.166 %	\$162		\$162	\$12	\$174
FD202 Downtown Bid Fund	271,977	0.232 %	\$225		\$225	\$17	\$242
FD601 Water Fund	7,679,816	6.540 %	\$6,361		\$6,361	\$481	\$6,842
FD611 Parking Fund	3,253,276	2.770 %	\$2,695		\$2,695	\$204	\$2,899
FD602 Sewer Fund	8,195,482	6.979 %	\$6,788		\$6,788	\$513	\$7,301
Golf Course	724,556	0.617 %	\$600		\$600	\$45	\$645
FD705 Whale Rock Fund	1,233,383	1.050 %	\$1,022		\$1,022	\$77	\$1,099
Information Services	1,357,744	1.156 %	\$1,125		\$1,125		\$1,125
FD208 Tourism Bid Fund	1,904,368	1.622 %	\$1,577		\$1,577	\$119	\$1,696
FD621Transit Fund	1,170,299	0.997 %	\$969		\$969	\$73	\$1,042
FD206 Law Enforcement Grant Fund	132,648	0.113 %	\$110		\$110	\$8	\$118
Fire Apparatus Service	500,254	0.426 %	\$414		\$414	\$31	\$445
Police Support Services	3,123,544	2.660 %	\$2,587		\$2,587	\$195	\$2,782
Community Services	601,789	0.512 %	\$498		\$498	\$38	\$536
FD711 Hazardous Mat Task Force Fund	56,375	0.048 %	\$47		\$47	\$4	\$51
CIP Project Engineering	2,683,531	2.285 %	\$2,223		\$2,223	\$168	\$2,391
Community Services Group	703,825	0.599 %	\$583		\$583		\$583
Solid Waste Recycling	260,715	0.222 %	\$216		\$216	\$16	\$232
Finance Non Departmental	283,739	0.242 %	\$235		\$235	\$18	\$253
Office of DEI	988,355	0.842 %	\$819		\$819		\$819
Engineering	930,742	0.793 %	\$771		\$771	\$58	\$829
Housing Policy/Homelessness	1,104,545	0.941 %	\$915		\$915	\$69	\$984
Jack House	5,101	0.004 %	\$4		\$4		\$4
Recruit Academy	66,984	0.057 %	\$55		\$55	\$4	\$59
Mobile Crisis Unit	160,605	0.137 %	\$133		\$133	\$10	\$143
FD212 San Luis Ranch CFD	8,398	0.007 %	\$7		\$7	\$1	\$8
FD701 General Agency Fund	1,217,765	1.037 %	\$1,009		\$1,009	\$76	\$1,085
FD712 City Of SLO PEG Fund	44,188	0.038 %	\$37		\$37	\$3	\$40
FD715 Boysen Ranch Conserv Easemt Fund	6,489	0.006 %	\$5		\$5		\$5
FD406 Public Safety Equip Replacement Fund	442,726	0.377 %	\$367		\$367	\$28	\$395
FD713 SLCUSD PEG Fund	92,697	0.079 %	\$77		\$77	\$6	\$83
Water Resource Recovery	192						
Orcutt Area Specific Plan	109,740	0.093 %	\$91		\$91	\$7	\$98
FD209 SB1186 CASP Certify Fund	1,067	0.001 %	\$1		\$1		\$1
FD213 Avila Ranch CFE	4,923	0.004 %	\$4		\$4		\$4
FD504 LOVR Impact Fee Fund	114,635	0.098 %	\$95		\$95	\$7	\$102
FD505 Affordable Housing Fund	1,700,000	1.442 %	\$1,410		\$1,410	\$107	\$1,517
Total	117,435,688	100.000 %	\$97,268		\$97,268	\$6,551	\$103,819

(A) Alloc basis:

Total Operating Expenditures by Department/Division

Finance 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>
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Source:

Finance Support Services  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>General Support Services</u>
City Council	\$194	\$194
Office of DEI	\$819	\$819
City Administration	\$1,244	\$1,244
Community Services Group	\$583	\$583
City Attorney	\$1,180	\$1,180
City Clerk	\$552	\$552
Finance	\$1,968	\$1,968
Network Services	\$2,909	\$2,909
Information Services	\$1,125	\$1,125
Finance Non Departmental	\$253	\$253
Human Resources	\$1,874	\$1,874
Wellness Program	\$3	\$3
Public Works Administration	\$1,250	\$1,250
Facilities Maintenance	\$1,275	\$1,275
Fleet	\$1,266	\$1,266
CIP Project Engineering	\$2,391	\$2,391
Transportation/Plan Engineering	\$1,057	\$1,057
Insurance ISF Fund	\$5,087	\$5,087
Cultural Activities	\$310	\$310
Economic Development	\$921	\$921
Natural Resource Protection	\$876	\$876
Community Promotion	\$375	\$375
Community Development Admin	\$749	\$749
Commissions & Committees	\$13	\$13
Planning	\$1,420	\$1,420
Engineering	\$829	\$829
Building and Safety	\$2,579	\$2,579
Housing Policy/Homelessness	\$984	\$984
Parks Maintenance	\$3,182	\$3,182
Swim Center Maintenance	\$599	\$599
Urban Forest Services	\$302	\$302
Streets Maintenance	\$1,970	\$1,970
Traffic Signals & Lighting	\$496	\$496
Stormwater and Flood Control	\$959	\$959
Water Resource Recovery		
Solid Waste Recycling	\$232	\$232
Recreation Administration	\$753	\$753
Recreation Facilities	\$290	\$290
Youth Services	\$1,056	\$1,056
Community Services	\$536	\$536



	<u>Total</u>	<u>General Support Services</u>
Ranger Program	\$700	\$700
Aquatics	\$553	\$553
Golf Course	\$645	\$645
Jack House	\$4	\$4
Police Administration	\$1,918	\$1,918
Patrol	\$10,677	\$10,677
Investigations	\$2,571	\$2,571
Police Support Services	\$2,782	\$2,782
Neighborhood Services	\$252	\$252
Traffic Safety	\$881	\$881
Fire Administration	\$945	\$945
Emergency Response	\$11,003	\$11,003
Hazard Prevention	\$837	\$837
Training Services	\$115	\$115
Recruit Academy	\$59	\$59
Fire Apparatus Service	\$445	\$445
Fire Station	\$26	\$26
Mobile Crisis Unit	\$143	\$143
Disaster Assistance	\$174	\$174
Orcutt Area Specific Plan	\$98	\$98
FD202 Downtown Bid Fund	\$242	\$242
FD206 Law Enforcement Grant Fund	\$118	\$118
FD208 Tourism Bid Fund	\$1,696	\$1,696
FD209 SB1186 CASP Certify Fund	\$1	\$1
FD212 San Luis Ranch CFD	\$8	\$8
FD213 Avila Ranch CFE	\$4	\$4
FD406 Public Safety Equip Replacement Fund	\$395	\$395
FD504 LOVR Impact Fee Fund	\$102	\$102
FD505 Affordable Housing Fund	\$1,517	\$1,517
FD601 Water Fund	\$6,842	\$6,842
FD602 Sewer Fund	\$7,301	\$7,301
FD611 Parking Fund	\$2,899	\$2,899
FD621Transit Fund	\$1,042	\$1,042
FD701 General Agency Fund	\$1,085	\$1,085
FD705 Whale Rock Fund	\$1,099	\$1,099
FD711 Hazardous Mat Task Force Fund	\$51	\$51
FD712 City Of SLO PEG Fund	\$40	\$40
FD713 SLCUSD PEG Fund	\$83	\$83
FD715 Boysen Ranch Conserv Easemt Fund	\$5	\$5
Total	\$103,819	\$103,819

**SCHEDULE 12.01**

**FINANCE NON-DEPARTMENTAL**

NATURE AND EXTENT OF SERVICES

The Finance Non-departmental division is responsible for administering and accounting for indirect citywide costs, such as banking fees, credit card fees, certain former employee pension costs, and unemployment insurance.

Costs are allocated as follows:

- **Non-Departmental** – Non-departmental costs and are allocated based on total operating expenditures by fund/department/division.

Finance Non Departmental  
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$283,739			\$283,739
Deductions:				
GENERAL GOVERNMENT	(\$101,709)			
Total deductions:	<u>(\$101,709)</u>			<u>(\$101,709)</u>
Allocated additions:				
1011001 - City Administration	\$3,327	\$924	\$4,251	
1011501 - City Attorney	\$3,052	\$470	\$3,522	
1012000 - Finance	\$4,803	\$752	\$5,555	
1012006 - Finance Support Services	\$235	\$18	\$253	
8020000 - Insurance ISF Fund		\$12,183	\$12,183	
Total allocated additions:	<u>\$11,417</u>	<u>\$14,347</u>	<u>\$25,764</u>	<u>\$25,764</u>
Total to be allocated	<u><b>\$193,447</b></u>	<u><b>\$14,347</b></u>		<u><b>\$207,794</b></u>

Finance Non Departmental  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Non Departmental</u>
<b><u>Other Expense and Cost</u></b>			
SALARIES & WAGES			
FRINGE BENEFITS			
<b><u>Other Expense and Cost</u></b>			
SERVICES AND SUPPLIES	\$182,030		\$182,030
GENERAL GOVERNMENT	\$101,709	\$101,709	
Departmental Expenditures	\$283,739	\$101,709	\$182,030
<b><u>Cost Adjustments</u></b>			
Deductions	(\$101,709)	(\$101,709)	
 Additions: 1st			
Other	\$11,417	\$11,417	
Functional Cost	\$193,447	\$11,417	\$182,030
Reallocate Admin		(\$11,417)	\$11,417
Allocable Costs	\$193,447		\$193,447
<b>1st Allocation</b>	<b>\$193,447</b>		<b>\$193,447</b>
 Additions: 2nd			
Other	\$14,347	\$14,347	
Functional Cost	\$14,347	\$14,347	
Reallocate Admin		(\$14,347)	\$14,347
Allocable Costs	\$14,347		\$14,347
<b>2nd Allocation</b>	<b>\$14,347</b>		<b>\$14,347</b>
 <b>Total allocated</b>	<b>\$207,794</b>		<b>\$207,794</b>

Finance Non Departmental

Detail allocation of

Non Departmental

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Council	40,046	0.111 %	\$215		\$215		\$215
Economic Development	812,262	2.255 %	\$4,362		\$4,362	\$367	\$4,729
Natural Resource Protection	266,214	0.739 %	\$1,430		\$1,430	\$120	\$1,550
Community Promotion	377,056	1.047 %	\$2,025		\$2,025	\$170	\$2,195
City Attorney	286,577	0.796 %	\$1,539		\$1,539		\$1,539
City Clerk	174,452	0.484 %	\$937		\$937		\$937
Finance	411,056	1.141 %	\$2,207		\$2,207		\$2,207
Network Services	2,158,515	5.992 %	\$11,592		\$11,592		\$11,592
Information Services	46,646	0.129 %	\$251		\$251		\$251
Human Resources	698,539	1.939 %	\$3,751		\$3,751	\$315	\$4,066
Community Development Admin	173,129	0.481 %	\$930		\$930	\$78	\$1,008
Commissions & Committees	4,735	0.013 %	\$25		\$25	\$2	\$27
Planning	296,679	0.824 %	\$1,593		\$1,593	\$134	\$1,727
Public Works Administration	119,717	0.332 %	\$643		\$643	\$54	\$697
Parks Maintenance	2,110,602	5.859 %	\$11,334		\$11,334	\$953	\$12,287
Swim Center Maintenance	529,698	1.470 %	\$2,845		\$2,845	\$239	\$3,084
Urban Forest Services	149,745	0.416 %	\$804		\$804	\$68	\$872
Facilities Maintenance	783,400	2.175 %	\$4,207		\$4,207	\$354	\$4,561
Streets Maintenance	955,154	2.652 %	\$5,129		\$5,129	\$431	\$5,560
Traffic Signals & Lighting	296,478	0.823 %	\$1,592		\$1,592	\$134	\$1,726
Fleet	897,880	2.493 %	\$4,822		\$4,822	\$406	\$5,228
City Administration	213,358	0.592 %	\$1,146		\$1,146		\$1,146
Transportation/Plan Engineering	176,894	0.491 %	\$950		\$950	\$80	\$1,030
Recreation Administration	86,190	0.239 %	\$463		\$463	\$39	\$502
Recreation Facilities	55,201	0.153 %	\$296		\$296	\$25	\$321
Youth Services	161,220	0.448 %	\$866		\$866	\$73	\$939
Community Services	155,320	0.431 %	\$834		\$834	\$70	\$904
Aquatics	88,161	0.245 %	\$473		\$473	\$40	\$513
Golf Course	242,671	0.674 %	\$1,303		\$1,303	\$110	\$1,413
Police Administration	951,147	2.640 %	\$5,108		\$5,108	\$430	\$5,538
Patrol	170,709	0.474 %	\$917		\$917	\$77	\$994
Investigations	102,868	0.286 %	\$552		\$552	\$46	\$598
Police Support Services	166,078	0.461 %	\$892		\$892	\$75	\$967
Neighborhood Services	39,042	0.108 %	\$210		\$210	\$18	\$228
Traffic Safety	27,351	0.076 %	\$147		\$147	\$12	\$159
Fire Administration	217,063	0.603 %	\$1,166		\$1,166	\$98	\$1,264
Emergency Response	146,507	0.407 %	\$787		\$787	\$66	\$853
Fire Apparatus Service	220,011	0.611 %	\$1,182		\$1,182	\$99	\$1,281
Hazard Prevention	85,849	0.238 %	\$461		\$461	\$39	\$500
Training Services	129,620	0.360 %	\$696		\$696	\$59	\$755
Disaster Assistance	20,019	0.056 %	\$108		\$108	\$9	\$117

Finance Non Departmental

Detail allocation of

Non Departmental

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD208 Tourism Bid Fund	1,719,953	4.775 %	\$9,237		\$9,237	\$777	\$10,014
FD611 Parking Fund	1,563,224	4.340 %	\$8,395		\$8,395	\$706	\$9,101
FD602 Sewer Fund	3,229,062	8.964 %	\$17,341		\$17,341	\$1,458	\$18,799
FD621Transit Fund	974,320	2.705 %	\$5,232		\$5,232	\$440	\$5,672
FD705 Whale Rock Fund	568,828	1.579 %	\$3,055		\$3,055	\$257	\$3,312
FD711 Hazardous Mat Task Force Fund	46,211	0.128 %	\$248		\$248	\$21	\$269
CIP Project Engineering	109,445	0.304 %	\$588		\$588	\$49	\$637
Solid Waste Recycling	44,896	0.125 %	\$241		\$241	\$20	\$261
Community Services Group	115,198	0.320 %	\$619		\$619		\$619
Building and Safety	911,580	2.531 %	\$4,895		\$4,895	\$412	\$5,307
Stormwater and Flood Control	238,293	0.662 %	\$1,280		\$1,280	\$108	\$1,388
FD206 Law Enforcement Grant Fund	20,203	0.056 %	\$108		\$108	\$9	\$117
FD601 Water Fund	2,610,669	7.247 %	\$14,020		\$14,020	\$1,179	\$15,199
Insurance ISF Fund	2,865,566	7.955 %	\$15,389		\$15,389	\$1,294	\$16,683
Office of DEI	718,456	1.994 %	\$3,858		\$3,858		\$3,858
Engineering	45,134	0.125 %	\$242		\$242	\$20	\$262
Housing Policy/Homelessness	471,850	1.310 %	\$2,534		\$2,534	\$213	\$2,747
Mobile Crisis Unit	99,532	0.276 %	\$535		\$535	\$45	\$580
Cultural Activities	348,269	0.967 %	\$1,870		\$1,870	\$157	\$2,027
Finance Support Services	90,179	0.250 %	\$484		\$484		\$484
Wellness Program	3,201	0.009 %	\$17		\$17	\$1	\$18
Jack House	5,101	0.014 %	\$27		\$27	\$2	\$29
Recruit Academy	66,984	0.186 %	\$360		\$360	\$30	\$390
Fire Station	29,180	0.081 %	\$157		\$157	\$13	\$170
FD202 Downtown Bid Fund	271,977	0.755 %	\$1,461		\$1,461	\$123	\$1,584
FD212 San Luis Ranch CFD	8,398	0.023 %	\$45		\$45	\$4	\$49
FD406 Public Safety Equip Replacement Fund	442,726	1.229 %	\$2,378		\$2,378	\$200	\$2,578
FD701 General Agency Fund	1,217,765	3.381 %	\$6,540		\$6,540	\$550	\$7,090
FD712 City Of SLO PEG Fund	44,188	0.123 %	\$237		\$237	\$20	\$257
FD713 SLCUSD PEG Fund	92,697	0.257 %	\$498		\$498	\$42	\$540
FD715 Boysen Ranch Conserv Easemt Fund	6,489	0.018 %	\$35		\$35	\$3	\$38
Ranger Program	68,110	0.189 %	\$366		\$366	\$31	\$397
Orcutt Area Specific Plan	109,740	0.305 %	\$589		\$589	\$50	\$639
FD209 SB1186 CASP Certify Fund	1,067	0.003 %	\$6		\$6		\$6
FD213 Avila Ranch CFE	4,923	0.014 %	\$26		\$26	\$2	\$28
FD504 LOVR Impact Fee Fund	114,635	0.318 %	\$616		\$616	\$52	\$668
FD505 Affordable Housing Fund	1,700,000	4.718 %	\$9,128		\$9,128	\$769	\$9,897
Total	36,021,908	100.000 %	\$193,447		\$193,447	\$14,347	\$207,794

(A) Alloc basis:

Operating Services and Supply Expenditures by Fund/Department/Division

Finance Non Departmental

Detail allocation of

Non Departmental

User Department

Allocation Units(A)

Allocated Percent

Gross Allocated

Direct Billed

First Allocation

Second Allocation

Total Allocated

Source:

	Total	Non Departmental
City Council	\$215	\$215
Office of DEI	\$3,858	\$3,858
City Administration	\$1,146	\$1,146
Community Services Group	\$619	\$619
City Attorney	\$1,539	\$1,539
City Clerk	\$937	\$937
Finance	\$2,207	\$2,207
Network Services	\$11,592	\$11,592
Information Services	\$251	\$251
Finance Support Services	\$484	\$484
Human Resources	\$4,066	\$4,066
Wellness Program	\$18	\$18
Public Works Administration	\$697	\$697
Facilities Maintenance	\$4,561	\$4,561
Fleet	\$5,228	\$5,228
CIP Project Engineering	\$637	\$637
Transportation/Plan Engineering	\$1,030	\$1,030
Insurance ISF Fund	\$16,683	\$16,683
Cultural Activities	\$2,027	\$2,027
Economic Development	\$4,729	\$4,729
Natural Resource Protection	\$1,550	\$1,550
Community Promotion	\$2,195	\$2,195
Community Development Admin	\$1,008	\$1,008
Commissions & Committees	\$27	\$27
Planning	\$1,727	\$1,727
Engineering	\$262	\$262
Building and Safety	\$5,307	\$5,307
Housing Policy/Homelessness	\$2,747	\$2,747
Parks Maintenance	\$12,287	\$12,287
Swim Center Maintenance	\$3,084	\$3,084
Urban Forest Services	\$872	\$872
Streets Maintenance	\$5,560	\$5,560
Traffic Signals & Lighting	\$1,726	\$1,726
Stormwater and Flood Control	\$1,388	\$1,388
Solid Waste Recycling	\$261	\$261
Recreation Administration	\$502	\$502
Recreation Facilities	\$321	\$321
Youth Services	\$939	\$939
Community Services	\$904	\$904
Ranger Program	\$397	\$397
Aquatics	\$513	\$513



	Total	Non Departmental
Golf Course	\$1,413	\$1,413
Jack House	\$29	\$29
Police Administration	\$5,538	\$5,538
Patrol	\$994	\$994
Investigations	\$598	\$598
Police Support Services	\$967	\$967
Neighborhood Services	\$228	\$228
Traffic Safety	\$159	\$159
Fire Administration	\$1,264	\$1,264
Emergency Response	\$853	\$853
Hazard Prevention	\$500	\$500
Training Services	\$755	\$755
Recruit Academy	\$390	\$390
Fire Apparatus Service	\$1,281	\$1,281
Fire Station	\$170	\$170
Mobile Crisis Unit	\$580	\$580
Disaster Assistance	\$117	\$117
Orcutt Area Specific Plan	\$639	\$639
FD202 Downtown Bid Fund	\$1,584	\$1,584
FD206 Law Enforcement Grant Fund	\$117	\$117
FD208 Tourism Bid Fund	\$10,014	\$10,014
FD209 SB1186 CASP Certify Fund	\$6	\$6
FD212 San Luis Ranch CFD	\$49	\$49
FD213 Avila Ranch CFE	\$28	\$28
FD406 Public Safety Equip Replacement Fund	\$2,578	\$2,578
FD504 LOVR Impact Fee Fund	\$668	\$668
FD505 Affordable Housing Fund	\$9,897	\$9,897
FD601 Water Fund	\$15,199	\$15,199
FD602 Sewer Fund	\$18,799	\$18,799
FD611 Parking Fund	\$9,101	\$9,101
FD621Transit Fund	\$5,672	\$5,672
FD701 General Agency Fund	\$7,090	\$7,090
FD705 Whale Rock Fund	\$3,312	\$3,312
FD711 Hazardous Mat Task Force Fund	\$269	\$269
FD712 City Of SLO PEG Fund	\$257	\$257
FD713 SLCUSD PEG Fund	\$540	\$540
FD715 Boysen Ranch Conserv Easemt Fund	\$38	\$38
Total	\$207,794	\$207,794

**SCHEDULE 13.01**

**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.
- **Other Direct Exp** – These costs are associated with contract services expenditures related recruitment. Costs are allocated directly to the benefiting General Fund Department.
- **Tuition Reimbursement** – These costs are associated with tuition reimbursement costs. Costs are allocated to General Fund Departments and Funds.

Human Resources  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures Per Financial Statement:	\$2,103,351			\$2,103,351
Deductions:				
DISALLOWED EXP	(\$87,622)			
EMPLOYEE RECOGNITION	(\$15,468)			
Total deductions:	(\$103,090)			(\$103,090)
Allocated additions:				
1011002 - City Council	\$10,002	\$5,130	\$15,132	
1011010 - Office of DEI	\$199	\$2,232	\$2,431	
1011001 - City Administration	\$24,665	\$6,850	\$31,515	
1011501 - City Attorney	\$22,626	\$3,483	\$26,109	
1011021 - City Clerk	\$18,491	\$5,027	\$23,518	
1012000 - Finance	\$40,078	\$5,757	\$45,835	
1011101 - Network Services	\$53,996	\$5,597	\$59,593	
1011103 - Information Services	\$14,859	\$1,256	\$16,115	
1012006 - Finance Support Services	\$1,742	\$132	\$1,874	
1012007 - Finance Non Departmental	\$3,751	\$315	\$4,066	
1013003 - Wellness Program		\$73	\$73	
1015005 - Facilities Maintenance		\$25,167	\$25,167	
8020000 - Insurance ISF Fund		\$61,004	\$61,004	
Total allocated additions:	\$190,409	\$122,023	\$312,432	\$312,432
Departmental cost adjustments:				
RENT EXP	\$120,452			
Total departmental cost adjustments:	\$120,452			\$120,452
Total to be allocated	\$2,311,122	\$122,023		\$2,433,145

	Human Resources Schedule of costs to be allocated by function				
	<u>Total</u>	<u>General &amp; Admin</u>	<u>Human Resources</u>	<u>Other Direct Exp</u>	<u>Tuition Reimbursement</u>
<b><u>Wages &amp; Benefits</u></b>					
SALARIES & WAGES	\$952,318		\$952,318		
FRINGE BENEFITS	\$450,970		\$450,970		
<b><u>Other Expense and Cost</u></b>					
SERVICES & SUPPLIES	\$55,979		\$55,979		
CONTRACT SERVICES	\$522,340		\$487,007	\$35,333	
TUITION REIMBURSEMENT	\$18,654		\$2,102		\$16,552
DISALLOWED EXP	\$87,622	\$87,622			
EMPLOYEE RECOGNITION	\$15,468	\$15,468			
Departmental Expenditures	\$2,103,351	\$103,090	\$1,948,376	\$35,333	\$16,552
<b><u>Cost Adjustments</u></b>					
Deductions	(\$103,090)	(\$103,090)			
RENT EXP	\$120,452		\$120,452		
Additions: 1st					
Other	\$190,409		\$190,409		
Functional Cost	\$2,311,122		\$2,259,237	\$35,333	\$16,552
Allocable Costs	\$2,311,122		\$2,259,237	\$35,333	\$16,552
<b>1st Allocation</b>	<b>\$2,311,122</b>		<b>\$2,259,237</b>	<b>\$35,333</b>	<b>\$16,552</b>
Additions: 2nd					
Other	\$122,023		\$122,023		
Functional Cost	\$122,023		\$122,023		
Allocable Costs	\$122,023		\$122,023		
<b>2nd Allocation</b>	<b>\$122,023</b>		<b>\$122,023</b>		
<b>Total allocated</b>	<b>\$2,433,145</b>		<b>\$2,381,260</b>	<b>\$35,333</b>	<b>\$16,552</b>

Human Resources

Detail allocation of

Human Resources

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Urban Forest Services	300	0.657 %	\$14,839		\$14,839	\$916	\$15,755
Facilities Maintenance	500	1.095 %	\$24,732		\$24,732	\$1,526	\$26,258
Streets Maintenance	1,600	3.503 %	\$79,141		\$79,141	\$4,885	\$84,026
Stormwater and Flood Control	635	1.390 %	\$31,409		\$31,409	\$1,939	\$33,348
Traffic Signals & Lighting	200	0.438 %	\$9,893		\$9,893	\$611	\$10,504
Transportation/Plan Engineering	600	1.314 %	\$29,678		\$29,678	\$1,832	\$31,510
Recreation Administration	400	0.876 %	\$19,785		\$19,785	\$1,221	\$21,006
Recreation Facilities	100	0.219 %	\$4,946		\$4,946	\$305	\$5,251
Youth Services	800	1.752 %	\$39,571		\$39,571	\$2,442	\$42,013
Community Services	400	0.876 %	\$19,785		\$19,785	\$1,221	\$21,006
Ranger Program	800	1.752 %	\$39,571		\$39,571	\$2,442	\$42,013
Aquatics	100	0.219 %	\$4,946		\$4,946	\$305	\$5,251
Golf Course	400	0.876 %	\$19,785		\$19,785	\$1,221	\$21,006
Police Administration	650	1.423 %	\$32,151		\$32,151	\$1,984	\$34,135
Patrol	4,500	9.852 %	\$222,585		\$222,585	\$13,738	\$236,323
Investigations	1,400	3.065 %	\$69,249		\$69,249	\$4,274	\$73,523
Police Support Services	2,050	4.488 %	\$101,400		\$101,400	\$6,258	\$107,658
Neighborhood Services	100	0.219 %	\$4,946		\$4,946	\$305	\$5,251
Traffic Safety	400	0.876 %	\$19,785		\$19,785	\$1,221	\$21,006
Fire Administration	400	0.876 %	\$19,785		\$19,785	\$1,221	\$21,006
Emergency Response	4,600	10.071 %	\$227,531		\$227,531	\$14,043	\$241,574
Hazard Prevention	600	1.314 %	\$29,678		\$29,678	\$1,832	\$31,510
FD601 Water Fund	3,389	7.420 %	\$167,631		\$167,631	\$10,346	\$177,977
FD621Transit Fund	200	0.438 %	\$9,893		\$9,893	\$611	\$10,504
City Administration	600	1.314 %	\$29,678		\$29,678		\$29,678
Economic Development	100	0.219 %	\$4,946		\$4,946	\$305	\$5,251
Natural Resource Protection	300	0.657 %	\$14,839		\$14,839	\$916	\$15,755
Community Promotion	25	0.055 %	\$1,237		\$1,237	\$76	\$1,313
City Attorney	600	1.314 %	\$29,678		\$29,678		\$29,678
City Clerk	450	0.985 %	\$22,258		\$22,258		\$22,258
Finance	1,500	3.284 %	\$74,195		\$74,195		\$74,195
Network Services	855	1.872 %	\$42,291		\$42,291		\$42,291
Information Services	850	1.861 %	\$42,044		\$42,044		\$42,044
Community Development Admin	500	1.095 %	\$24,732		\$24,732	\$1,526	\$26,258
Building and Safety	1,550	3.394 %	\$76,668		\$76,668	\$4,732	\$81,400
Public Works Administration	700	1.533 %	\$34,624		\$34,624	\$2,137	\$36,761
Parks Maintenance	1,300	2.846 %	\$64,302		\$64,302	\$3,969	\$68,271
Swim Center Maintenance	100	0.219 %	\$4,946		\$4,946	\$305	\$5,251
Fire Apparatus Service	200	0.438 %	\$9,893		\$9,893	\$611	\$10,504
Fleet	500	1.095 %	\$24,732		\$24,732	\$1,526	\$26,258
FD611 Parking Fund	1,622	3.551 %	\$80,230		\$80,230	\$4,952	\$85,182

Human Resources  
Detail allocation of  
Human Resources

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CIP Project Engineering	1,800	3.941 %	\$89,034		\$89,034	\$5,495	\$94,529
Planning	1,000	2.189 %	\$49,463		\$49,463	\$3,053	\$52,516
City Council	500	1.095 %	\$24,732		\$24,732		\$24,732
Community Services Group	250	0.547 %	\$12,366		\$12,366		\$12,366
Housing Policy/Homelessness	400	0.876 %	\$19,785		\$19,785	\$1,221	\$21,006
Solid Waste Recycling	200	0.438 %	\$9,893		\$9,893	\$611	\$10,504
Office of DEI	100	0.219 %	\$4,946		\$4,946		\$4,946
Engineering	500	1.095 %	\$24,732		\$24,732	\$1,526	\$26,258
FD705 Whale Rock Fund	410	0.898 %	\$20,280		\$20,280	\$1,252	\$21,532
FD602 Sewer Fund	3,364	7.365 %	\$166,395		\$166,395	\$10,270	\$176,665
Disaster Assistance	100	0.219 %	\$4,946		\$4,946	\$305	\$5,251
FD208 Tourism Bid Fund	175	0.377 %	\$8,657		\$8,657	\$536	\$9,193
Total	45,675	100.000 %	\$2,259,237		\$2,259,237	\$122,023	\$2,381,260

(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:

Human Resources  
Detail allocation of  
Other Direct Exp

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Finance	8,333	23.584 %	\$8,333		\$8,333		\$8,333
City Administration	27,000	76.416 %	\$27,000		\$27,000		\$27,000
Total	35,333	100.000 %	\$35,333		\$35,333		\$35,333

(A) Alloc basis: Directly to the Benefiting General Fund Department

Source:

Human Resources

Detail allocation of

Tiution Reimbursement

User Department	<u>Allocation Units(A)</u>	<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	1,500	9.062 %	\$1,500		\$1,500		\$1,500
FD602 Sewer Fund	750	4.531 %	\$750		\$750		\$750
FD601 Water Fund	750	4.531 %	\$750		\$750		\$750
Network Services	1,364	8.241 %	\$1,364		\$1,364		\$1,364
Building and Safety	1,500	9.062 %	\$1,500		\$1,500		\$1,500
CIP Project Engineering	450	2.719 %	\$450		\$450		\$450
Emergency Response	4,781	28.885 %	\$4,781		\$4,781		\$4,781
Investigations	1,500	9.062 %	\$1,500		\$1,500		\$1,500
Patrol	3,957	23.907 %	\$3,957		\$3,957		\$3,957
Total	16,552	100.000 %	\$16,552		\$16,552		\$16,552

(A) Alloc basis:

Tuition Exp by General Fund Department/Division

Source:



	Human Resources Departmental Cost Allocation Summary			
	<u>Total</u>	<u>Human Resources</u>	<u>Other Direct Exp</u>	<u>Tiution Reimbursement</u>
City Council	\$24,732	\$24,732		
Office of DEI	\$4,946	\$4,946		
City Administration	\$56,678	\$29,678	\$27,000	
Community Services Group	\$12,366	\$12,366		
City Attorney	\$29,678	\$29,678		
City Clerk	\$22,258	\$22,258		
Finance	\$82,528	\$74,195	\$8,333	
Network Services	\$43,655	\$42,291		\$1,364
Information Services	\$42,044	\$42,044		
Public Works Administration	\$36,761	\$36,761		
Facilities Maintenance	\$26,258	\$26,258		
Fleet	\$26,258	\$26,258		
CIP Project Engineering	\$94,979	\$94,529		\$450
Transportation/Plan Engineering	\$31,510	\$31,510		
Economic Development	\$5,251	\$5,251		
Natural Resource Protection	\$15,755	\$15,755		
Community Promotion	\$1,313	\$1,313		
Community Development Admin	\$26,258	\$26,258		
Planning	\$52,516	\$52,516		
Engineering	\$26,258	\$26,258		
Building and Safety	\$82,900	\$81,400		\$1,500
Housing Policy/Homelessness	\$21,006	\$21,006		
Parks Maintenance	\$68,271	\$68,271		
Swim Center Maintenance	\$5,251	\$5,251		
Urban Forest Services	\$15,755	\$15,755		
Streets Maintenance	\$84,026	\$84,026		
Traffic Signals & Lighting	\$10,504	\$10,504		
Stormwater and Flood Control	\$33,348	\$33,348		
Solid Waste Recycling	\$10,504	\$10,504		
Recreation Administration	\$21,006	\$21,006		
Recreation Facilities	\$5,251	\$5,251		
Youth Services	\$42,013	\$42,013		
Community Services	\$21,006	\$21,006		
Ranger Program	\$42,013	\$42,013		
Aquatics	\$5,251	\$5,251		
Golf Course	\$21,006	\$21,006		
Police Administration	\$35,635	\$34,135		\$1,500
Patrol	\$240,280	\$236,323		\$3,957
Investigations	\$75,023	\$73,523		\$1,500
Police Support Services	\$107,658	\$107,658		

	<u>Total</u>	<u>Human Resources</u>	<u>Other Direct Exp</u>	<u>Tuition Reimbursement</u>
Neighborhood Services	\$5,251	\$5,251		
Traffic Safety	\$21,006	\$21,006		
Fire Administration	\$21,006	\$21,006		
Emergency Response	\$246,355	\$241,574		\$4,781
Hazard Prevention	\$31,510	\$31,510		
Fire Apparatus Service	\$10,504	\$10,504		
Disaster Assistance	\$5,251	\$5,251		
FD208 Tourism Bid Fund	\$9,193	\$9,193		
FD601 Water Fund	\$178,727	\$177,977		\$750
FD602 Sewer Fund	\$177,415	\$176,665		\$750
FD611 Parking Fund	\$85,182	\$85,182		
FD621Transit Fund	\$10,504	\$10,504		
FD705 Whale Rock Fund	\$21,532	\$21,532		
Total	\$2,433,145	\$2,381,260	\$35,333	\$16,552

**SCHEDULE 14.01**

**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/temporary equivalent units (FTE) by fund/department/division.

Wellness Program  
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$3,201			\$3,201
Allocated additions:				
1011001 - City Administration	\$38	\$10	\$48	
1011501 - City Attorney	\$34	\$5	\$39	
1012000 - Finance	\$116	\$16	\$132	
1012006 - Finance Support Services	\$3		\$3	
1012007 - Finance Non Departmental	\$17	\$1	\$18	
1015005 - Facilities Maintenance		\$21,246	\$21,246	
8020000 - Insurance ISF Fund		\$175	\$175	
Total allocated additions:	<u>\$208</u>	<u>\$21,453</u>	<u>\$21,661</u>	<u>\$21,661</u>
Total to be allocated	<u><u>\$3,409</u></u>	<u><u>\$21,453</u></u>		<u><u>\$24,862</u></u>

	Total	General & Admin	Wellness Program
<b><u>Other Expense and Cost</u></b>			
SALARIES & WAGES			
FRINGE BENEFITS			
<b><u>Other Expense and Cost</u></b>			
WELLNESS PROGRAM	\$3,201		\$3,201
Departmental Expenditures	\$3,201		\$3,201
Additions: 1st			
Other	\$208	\$208	
Functional Cost	\$3,409	\$208	\$3,201
Reallocate Admin		(\$208)	\$208
Allocable Costs	\$3,409		\$3,409
<b>1st Allocation</b>	<b>\$3,409</b>		<b>\$3,409</b>
Additions: 2nd			
Other	\$21,453	\$21,453	
Functional Cost	\$21,453	\$21,453	
Reallocate Admin		(\$21,453)	\$21,453
Allocable Costs	\$21,453		\$21,453
<b>2nd Allocation</b>	<b>\$21,453</b>		<b>\$21,453</b>
<b>Total allocated</b>	<b>\$24,862</b>		<b>\$24,862</b>

IVA/Cap95  
04/26/24

City of San Luis Obispo, CA Central Service Cost Allocation

Detail page 166  
Schedule 14.004  
2023

Wellness Program  
Detail allocation of  
Wellness Program

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Urban Forest Services	300	0.643 %	\$22		\$22	\$161	\$183
Facilities Maintenance	500	1.071 %	\$37		\$37	\$268	\$305
Streets Maintenance	1,600	3.428 %	\$117		\$117	\$859	\$976
Stormwater and Flood Control	635	1.360 %	\$46		\$46	\$341	\$387
Traffic Signals & Lighting	200	0.428 %	\$15		\$15	\$107	\$122
Transportation/Plan Engineering	600	1.285 %	\$44		\$44	\$322	\$366
Recreation Administration	400	0.857 %	\$29		\$29	\$215	\$244
Recreation Facilities	100	0.214 %	\$7		\$7	\$54	\$61
Youth Services	800	1.714 %	\$58		\$58	\$429	\$487
Community Services	400	0.857 %	\$29		\$29	\$215	\$244
Ranger Program	800	1.714 %	\$58		\$58	\$429	\$487
Aquatics	100	0.214 %	\$7		\$7	\$54	\$61
Golf Course	400	0.857 %	\$29		\$29	\$215	\$244
Police Administration	650	1.393 %	\$47		\$47	\$349	\$396
Patrol	4,500	9.641 %	\$329		\$329	\$2,415	\$2,744
Investigations	1,400	2.999 %	\$102		\$102	\$751	\$853
Police Support Services	2,050	4.392 %	\$150		\$150	\$1,100	\$1,250
Neighborhood Services	100	0.214 %	\$7		\$7	\$54	\$61
Traffic Safety	400	0.857 %	\$29		\$29	\$215	\$244
Fire Administration	400	0.857 %	\$29		\$29	\$215	\$244
Emergency Response	4,600	9.855 %	\$336		\$336	\$2,469	\$2,805
Hazard Prevention	600	1.285 %	\$44		\$44	\$322	\$366
FD601 Water Fund	3,389	7.261 %	\$248		\$248	\$1,819	\$2,067
FD621Transit Fund	200	0.428 %	\$15		\$15	\$107	\$122
City Administration	600	1.285 %	\$44		\$44		\$44
Economic Development	100	0.214 %	\$7		\$7	\$54	\$61
Natural Resource Protection	300	0.643 %	\$22		\$22	\$161	\$183
Community Promotion	25	0.054 %	\$2		\$2	\$13	\$15
City Attorney	600	1.285 %	\$44		\$44		\$44
City Clerk	450	0.964 %	\$33		\$33		\$33
Finance	1,500	3.214 %	\$110		\$110		\$110
Network Services	855	1.832 %	\$62		\$62		\$62
Information Services	850	1.821 %	\$62		\$62		\$62
Human Resources	1,000	2.142 %	\$73		\$73		\$73
Community Development Admin	500	1.071 %	\$37		\$37	\$268	\$305
Building and Safety	1,550	3.321 %	\$113		\$113	\$832	\$945
Public Works Administration	700	1.500 %	\$51		\$51	\$376	\$427
Parks Maintenance	1,300	2.785 %	\$95		\$95	\$698	\$793
Swim Center Maintenance	100	0.214 %	\$7		\$7	\$54	\$61
Fire Apparatus Service	200	0.428 %	\$15		\$15	\$107	\$122
Fleet	500	1.071 %	\$37		\$37	\$268	\$305

Wellness Program  
Detail allocation of  
Wellness Program

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD611 Parking Fund	1,622	3.475 %	\$118		\$118	\$871	\$989
CIP Project Engineering	1,800	3.856 %	\$131		\$131	\$966	\$1,097
Planning	1,000	2.142 %	\$73		\$73	\$537	\$610
City Council	500	1.071 %	\$37		\$37		\$37
Community Services Group	250	0.536 %	\$18		\$18		\$18
Housing Policy/Homelessness	400	0.857 %	\$29		\$29	\$215	\$244
Solid Waste Recycling	200	0.428 %	\$15		\$15	\$107	\$122
Office of DEI	100	0.214 %	\$7		\$7		\$7
Engineering	500	1.071 %	\$37		\$37	\$268	\$305
FD705 Whale Rock Fund	410	0.878 %	\$30		\$30	\$220	\$250
FD602 Sewer Fund	3,364	7.207 %	\$246		\$246	\$1,806	\$2,052
Disaster Assistance	100	0.214 %	\$7		\$7	\$54	\$61
FD208 Tourism Bid Fund	175	0.383 %	\$13		\$13	\$93	\$106
Total	46,675	100.000 %	\$3,409		\$3,409	\$21,453	\$24,862

(A) Alloc basis: Full Time/Temporary 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

Wellness Program  
Departmental Cost  
Allocation Summary

	Total	Wellness Program
City Council	\$37	\$37
Office of DEI	\$7	\$7
City Administration	\$44	\$44
Community Services Group	\$18	\$18
City Attorney	\$44	\$44
City Clerk	\$33	\$33
Finance	\$110	\$110
Network Services	\$62	\$62
Information Services	\$62	\$62
Human Resources	\$73	\$73
Public Works Administration	\$427	\$427
Facilities Maintenance	\$305	\$305
Fleet	\$305	\$305
CIP Project Engineering	\$1,097	\$1,097
Transportation/Plan Engineering	\$366	\$366
Economic Development	\$61	\$61
Natural Resource Protection	\$183	\$183
Community Promotion	\$15	\$15
Community Development Admin	\$305	\$305
Planning	\$610	\$610
Engineering	\$305	\$305
Building and Safety	\$945	\$945
Housing Policy/Homelessness	\$244	\$244
Parks Maintenance	\$793	\$793
Swim Center Maintenance	\$61	\$61
Urban Forest Services	\$183	\$183
Streets Maintenance	\$976	\$976
Traffic Signals & Lighting	\$122	\$122
Stormwater and Flood Control	\$387	\$387
Solid Waste Recycling	\$122	\$122
Recreation Administration	\$244	\$244
Recreation Facilities	\$61	\$61
Youth Services	\$487	\$487
Community Services	\$244	\$244
Ranger Program	\$487	\$487
Aquatics	\$61	\$61
Golf Course	\$244	\$244
Police Administration	\$396	\$396
Patrol	\$2,744	\$2,744
Investigations	\$853	\$853
Police Support Services	\$1,250	\$1,250



Wellness Program  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Wellness Program</u>
Neighborhood Services	\$61	\$61
Traffic Safety	\$244	\$244
Fire Administration	\$244	\$244
Emergency Response	\$2,805	\$2,805
Hazard Prevention	\$366	\$366
Fire Apparatus Service	\$122	\$122
Disaster Assistance	\$61	\$61
FD208 Tourism Bid Fund	\$106	\$106
FD601 Water Fund	\$2,067	\$2,067
FD602 Sewer Fund	\$2,052	\$2,052
FD611 Parking Fund	\$989	\$989
FD621Transit Fund	\$122	\$122
FD705 Whale Rock Fund	\$250	\$250
Total	\$24,862	\$24,862

**SCHEDULE 15.01**

**PUBLIC WORKS ADMINISTRATION**

NATURE AND EXTENT OF SERVICE

The Public Works Administration Division is responsible for planning, directing, and evaluating the twelve Public Works operating Programs. The Public Works Administration program also assists the operating programs with various administrative, financial, 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, Deputy Director – Maintenance Operations, Administrative Assistants, and other positions that are assigned to the administration function, both as full-time and part-time staff are represented below.

Costs are allocated as follows:

- **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).
- **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.
- **Enterprise Funds** – These costs represent time spent on Parking and Transit. Costs are allocated to the respective funds.

Public Works Administration

Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures Per Financial Statement:	\$1,402,863			\$1,402,863
Deductions:				
ED & TRAINING	(\$1,111)			
Total deductions:	(\$1,111)			(\$1,111)
Allocated additions:				
10000000 - Building Charge	\$19,702		\$19,702	
1011002 - City Council	\$36,372	\$18,654	\$55,026	
1011010 - Office of DEI	\$139	\$1,563	\$1,702	
1011001 - City Administration	\$16,451	\$4,568	\$21,019	
1011009 - Community Services Group	\$160,219	\$16,073	\$176,292	
1011501 - City Attorney	\$15,091	\$2,323	\$17,414	
1011021 - City Clerk	\$63,400	\$17,613	\$81,013	
1012000 - Finance	\$23,534	\$3,440	\$26,974	
1011101 - Network Services	\$64,518	\$6,469	\$70,987	
1011103 - Information Services	\$99,037	\$8,404	\$107,441	
1012006 - Finance Support Services	\$1,162	\$88	\$1,250	
1012007 - Finance Non Departmental	\$643	\$54	\$697	
1013001 - Human Resources	\$34,624	\$2,137	\$36,761	
1013003 - Wellness Program	\$51	\$376	\$427	
1015005 - Facilities Maintenance		\$37,122	\$37,122	
1015008 - Fleet		\$8,565	\$8,565	
8020000 - Insurance ISF Fund		\$434,099	\$434,099	
Total allocated additions:	\$534,943	\$561,548	\$1,096,491	\$1,096,491
Total to be allocated	\$1,936,695	\$561,548		\$2,498,243

Public Works Administration

Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Deputy Director/City Engineer</u>	<u>Director</u>	<u>Enterprise Funds</u>
<b><u>Wages &amp; Benefits</u></b>					
SALARIES & WAGES	\$930,117	\$199,789	\$483,847	\$221,182	\$25,299
FRINGE BENEFITS	\$353,029	\$75,831	\$183,646	\$83,950	\$9,602
<b><u>Other Expense and Cost</u></b>					
SERVICES & SUPPLIES	\$118,606	\$25,477	\$61,699	\$28,205	\$3,225
ED & TRAINING	\$1,111	\$1,111			
Departmental Expenditures	\$1,402,863	\$302,208	\$729,192	\$333,337	\$38,126
<b><u>Cost Adjustments</u></b>					
Deductions	(\$1,111)	(\$1,111)			
Additions: 1st					
Other	\$534,943	\$534,943			
Functional Cost	\$1,936,695	\$836,040	\$729,192	\$333,337	\$38,126
Reallocate Admin		(\$836,040)	\$553,883	\$253,197	\$28,960
Allocable Costs	\$1,936,695		\$1,283,075	\$586,534	\$67,086
<b>1st Allocation</b>	<b>\$1,936,695</b>		<b>\$1,283,075</b>	<b>\$586,534</b>	<b>\$67,086</b>
Additions: 2nd					
Other	\$561,548	\$561,548			
Functional Cost	\$561,548	\$561,548			
Reallocate Admin		(\$561,548)	\$372,030	\$170,067	\$19,451
Allocable Costs	\$561,548		\$372,030	\$170,067	\$19,451
<b>2nd Allocation</b>	<b>\$561,548</b>		<b>\$372,030</b>	<b>\$170,067</b>	<b>\$19,451</b>
<b>Total allocated</b>	<b>\$2,498,243</b>		<b>\$1,655,105</b>	<b>\$756,601</b>	<b>\$86,537</b>

Public Works Administration

Detail allocation of

Deputy Director/City Engineer

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Parks Maintenance	177	4.869 %	\$62,477		\$62,477	\$18,115	\$80,592
Urban Forest Services	177	4.869 %	\$62,477		\$62,477	\$18,115	\$80,592
CIP Project Engineering	1,529	42.063 %	\$539,703		\$539,703	\$156,488	\$696,191
Fleet	177	4.869 %	\$62,477		\$62,477	\$18,115	\$80,592
Swim Center Maintenance	164	4.512 %	\$57,888		\$57,888	\$16,785	\$74,673
Facilities Maintenance	177	4.869 %	\$62,477		\$62,477	\$18,115	\$80,592
Traffic Signals & Lighting	177	4.869 %	\$62,477		\$62,477	\$18,115	\$80,592
Streets Maintenance	164	4.512 %	\$57,888		\$57,888	\$16,785	\$74,673
Stormwater and Flood Control	177	4.869 %	\$62,477		\$62,477	\$18,115	\$80,592
Transportation/Plan Engineering	626	17.221 %	\$220,964		\$220,964	\$64,069	\$285,033
Eng Dev Review (Utility Services)	90	2.478 %	\$31,770		\$31,770	\$9,213	\$40,983
Total	3,635	100.000 %	\$1,283,075		\$1,283,075	\$372,030	\$1,655,105

(A) Alloc basis:

Hours Supervised by Department/Division

Source:

Public Works Administration

Detail allocation of

Director

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Urban Forest Services	300	3.206 %	\$18,805		\$18,805	\$5,453	\$24,258
Facilities Maintenance	500	5.344 %	\$31,342		\$31,342	\$9,088	\$40,430
Streets Maintenance	1,600	17.099 %	\$100,294		\$100,294	\$29,081	\$129,375
Stormwater and Flood Control	635	6.786 %	\$39,804		\$39,804	\$11,541	\$51,345
Traffic Signals & Lighting	200	2.137 %	\$12,537		\$12,537	\$3,635	\$16,172
Transportation/Plan Engineering	600	6.412 %	\$37,610		\$37,610	\$10,905	\$48,515
FD621Transit Fund	200	2.137 %	\$12,537		\$12,537	\$3,635	\$16,172
Parks Maintenance	1,300	13.893 %	\$81,489		\$81,489	\$23,628	\$105,117
Swim Center Maintenance	100	1.069 %	\$6,268		\$6,268	\$1,818	\$8,086
Fleet	500	5.344 %	\$31,342		\$31,342	\$9,088	\$40,430
FD611 Parking Fund	1,622	17.335 %	\$101,673		\$101,673	\$29,480	\$131,153
CIP Project Engineering	1,800	19.238 %	\$112,833		\$112,833	\$32,715	\$145,548
Total	9,357	100.000 %	\$586,534		\$586,534	\$170,067	\$756,601

(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

Public Works Administration

Detail allocation of

Enterprise Funds

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD611 Parking Fund	136	50.000 %	\$33,543		\$33,543	\$9,726	\$43,269
FD621Transit Fund	136	50.000 %	\$33,543		\$33,543	\$9,725	\$43,268
Total	272	100.000 %	\$67,086		\$67,086	\$19,451	\$86,537

(A) Alloc basis:

Analysis of Time Worked

Source:

Public Works Administration  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Deputy Director/City Engineer</u>	<u>Director</u>	<u>Enterprise Funds</u>
Facilities Maintenance	\$121,022	\$80,592	\$40,430	
Fleet	\$121,022	\$80,592	\$40,430	
CIP Project Engineering	\$841,739	\$696,191	\$145,548	
Transportation/Plan Engineering	\$333,548	\$285,033	\$48,515	
Eng Dev Review (Utility Services)	\$40,983	\$40,983		
Parks Maintenance	\$185,709	\$80,592	\$105,117	
Swim Center Maintenance	\$82,759	\$74,673	\$8,086	
Urban Forest Services	\$104,850	\$80,592	\$24,258	
Streets Maintenance	\$204,048	\$74,673	\$129,375	
Traffic Signals & Lighting	\$96,764	\$80,592	\$16,172	
Stormwater and Flood Control	\$131,937	\$80,592	\$51,345	
FD611 Parking Fund	\$174,422		\$131,153	\$43,269
FD621Transit Fund	\$59,440		\$16,172	\$43,268
Total	\$2,498,243	\$1,655,105	\$756,601	\$86,537



**SCHEDULE 16.01**

**FACILITIES MAINTENANCE**

NATURE AND EXTENT OF SERVICE

The Facilities Maintenance division is responsible for providing a full range of building maintenance services for City Hall, 919 Palm office space, the Utilities Administration building located at 879 Morro, the parking enforcement offices, public safety 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 buildings, 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:

- **Utilities/Janitorial City Hall** – These costs are associated with utility (water, sewer, electric and gas) expenditures and janitorial contract services for the City Hall building. Costs are allocated based on square foot of space occupied.
- **Utilities/Janitorial 919 Palm Street** – These costs are associated with utility (water, sewer, electric and gas) expenditures and janitorial contract services for 919 Palm Street building. Costs are allocated based on square footage occupied by department/division.
- **Utilities Corporate Yard** – These costs are associated with utility (water, sewer, electric and gas) expenditures for the Corporate Yard. Costs are allocated based on square footage occupied in Corporate Yard by department/division.
- **Janitorial Corporation Yard** – These costs are associated with janitorial contract services for the Corporation Yard. Costs are allocated based on square footage occupied for janitorial services in Corporation Yard by department/division.
- **Utilities Other** – These costs are associated with utility (water, sewer, electric and gas) expenditures for other City buildings. 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.

**SCHEDULE 16.01**

**FACILITIES MAINTENANCE**

NATURE AND EXTENT OF SERVICE

CONTINUED

- **Janitorial Other** – These costs are associated with janitorial contract services for other City buildings. Costs are allocated based on square footage occupied for janitorial services in other buildings by department/division.
- **Parking Facility Maintenance** – These costs are related to the maintenance of the parking structures. Costs are allocated directly to Fund 611, Parking.
- **Utilities Fund Facility Maintenance** – These costs are related to time spent on the maintenance of the Utility structures. Costs are allocated directly to Water and Sewer, Funds 601 and 602.
- **Transit Facility Maintenance** – These costs are related to time spent on the maintenance of the Transit facilities. Costs are allocated directly to Transit, Fund 621.
- **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.
- **Other Direct Expenditures** – These costs are related to maintenance or contract services that directly benefit a department or Fund. Costs are allocated directly to the benefiting department or fund.

Facilities Maintenance  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures Per Financial Statement:	\$1,430,582			\$1,430,582
Allocated additions:				
10000000 - Building Charge	\$4,300		\$4,300	
1011010 - Office of DEI	\$99	\$1,116	\$1,215	
1011001 - City Administration	\$16,776	\$4,659	\$21,435	
1011501 - City Attorney	\$15,389	\$2,369	\$17,758	
1011021 - City Clerk	\$654	\$114	\$768	
1012000 - Finance	\$57,702	\$7,791	\$65,493	
1011101 - Network Services	\$40,227	\$4,111	\$44,338	
1011103 - Information Services	\$7,430	\$628	\$8,058	
1012006 - Finance Support Services	\$1,185	\$90	\$1,275	
1012007 - Finance Non Departmental	\$4,207	\$354	\$4,561	
1013001 - Human Resources	\$24,732	\$1,526	\$26,258	
1013003 - Wellness Program	\$37	\$268	\$305	
1015001 - Public Works Administration	\$93,819	\$27,203	\$121,022	
1015008 - Fleet		\$34,103	\$34,103	
8020000 - Insurance ISF Fund		\$54,299	\$54,299	
Total allocated additions:	\$266,557	\$138,631	\$405,188	\$405,188
Total to be allocated	\$1,697,139	\$138,631		\$1,835,770

	Facilities Maintenance Schedule of costs to be allocated by function									
	<u>Total</u>	<u>General &amp; Admin</u>	<u>Utilities/Janitori al - City Hall</u>	<u>Utilities/Janitori al - 919 Palm Street</u>	<u>Utilities - Corp Yard</u>	<u>Janitorial - Corp Yard</u>	<u>Utilities - Other</u>	<u>Janitorial - Other</u>	<u>Parking Facility Maintenance</u>	<u>Utility Fund Facilities Maintenance</u>
<b><u>Wages &amp; Benefits</u></b>										
SALARIES & WAGES	\$431,615	\$97,372							\$12,128	\$7,208
FRINGE BENEFITS	\$215,567	\$48,632							\$6,057	\$3,600
<b><u>Other Expense and Cost</u></b>										
CONTRACT SERVICES	\$317,533		\$42,766	\$28,299		\$18,788		\$93,644		
UTILITIES	\$317,861		\$47,381	\$25,445	\$79,810		\$165,225			
SOLID WASTE	\$41,892									
SERVICES & SUPPLIES	\$106,114									
Departmental Expenditures	\$1,430,582	\$146,004	\$90,147	\$53,744	\$79,810	\$18,788	\$165,225	\$93,644	\$18,185	\$10,808
Additions: 1st										
Other	\$266,557	\$266,557								
Functional Cost	\$1,697,139	\$412,561	\$90,147	\$53,744	\$79,810	\$18,788	\$165,225	\$93,644	\$18,185	\$10,808
Reallocate Admin		(\$412,561)	\$28,952	\$17,261	\$25,632	\$6,034	\$53,064	\$30,075	\$5,840	\$3,471
Allocable Costs	\$1,697,139		\$119,099	\$71,005	\$105,442	\$24,822	\$218,289	\$123,719	\$24,025	\$14,279
<b>1st Allocation</b>	<b>\$1,697,139</b>		<b>\$119,099</b>	<b>\$71,005</b>	<b>\$105,442</b>	<b>\$24,822</b>	<b>\$218,289</b>	<b>\$123,719</b>	<b>\$24,025</b>	<b>\$14,279</b>
Additions: 2nd										
Other	\$138,631	\$138,631								
Functional Cost	\$138,631	\$138,631								
Reallocate Admin		(\$138,631)	\$9,729	\$5,800	\$8,613	\$2,028	\$17,831	\$10,106	\$1,963	\$1,166
Allocable Costs	\$138,631		\$9,729	\$5,800	\$8,613	\$2,028	\$17,831	\$10,106	\$1,963	\$1,166
<b>2nd Allocation</b>	<b>\$138,631</b>		<b>\$9,729</b>	<b>\$5,800</b>	<b>\$8,613</b>	<b>\$2,028</b>	<b>\$17,831</b>	<b>\$10,106</b>	<b>\$1,963</b>	<b>\$1,166</b>
<b>Total allocated</b>	<b>\$1,835,770</b>		<b>\$128,828</b>	<b>\$76,805</b>	<b>\$114,055</b>	<b>\$26,850</b>	<b>\$236,120</b>	<b>\$133,825</b>	<b>\$25,988</b>	<b>\$15,445</b>

Facilities Maintenance  
Schedule of costs to be  
allocated by function

	<u>Transit Facilities Maintenance</u>	<u>Building Maintenance</u>	<u>Other Direct</u>
<u>Wages &amp; Benefits</u>			
SALARIES & WAGES	\$1,683	\$313,224	
FRINGE BENEFITS	\$841	\$156,437	
<u>Other Expense and Cost</u>			
CONTRACT SERVICES			\$134,036
UTILITIES			
SOLID WASTE		\$41,892	
SERVICES & SUPPLIES		\$104,561	\$1,553
Departmental Expenditures	\$2,524	\$616,114	\$135,589
Additions: 1st			
Other			
Functional Cost	\$2,524	\$616,114	\$135,589
Reallocate Admin	\$811	\$197,874	\$43,547
Allocable Costs	\$3,335	\$813,988	\$179,136
<b>1st Allocation</b>	<b>\$3,335</b>	<b>\$813,988</b>	<b>\$179,136</b>
Additions: 2nd			
Other			
Functional Cost			
Reallocate Admin	\$272	\$66,491	\$14,632
Allocable Costs	\$272	\$66,491	\$14,632
<b>2nd Allocation</b>	<b>\$272</b>	<b>\$66,491</b>	<b>\$14,632</b>
<b>Total allocated</b>	<b>\$3,607</b>	<b>\$880,479</b>	<b>\$193,768</b>

Facilities Maintenance

Detail allocation of

Utilities/Janitorial - City Hall

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Administration	938	7.470 %	\$8,897		\$8,897		\$8,897
City Council	2,502	19.925 %	\$23,731		\$23,731		\$23,731
Cultural Activities	110	0.876 %	\$1,043		\$1,043	\$1,018	\$2,061
Economic Development	100	0.796 %	\$948		\$948	\$926	\$1,874
Natural Resource Protection	760	6.052 %	\$7,208		\$7,208	\$7,035	\$14,243
City Attorney	1,135	9.039 %	\$10,765		\$10,765		\$10,765
City Clerk	906	7.215 %	\$8,593		\$8,593		\$8,593
Finance	3,537	28.168 %	\$33,547		\$33,547		\$33,547
Network Services	1,724	13.729 %	\$16,352		\$16,352		\$16,352
FD208 Tourism Bid Fund	81	0.645 %	\$768		\$768	\$750	\$1,518
Office of DEI	214	1.704 %	\$2,030		\$2,030		\$2,030
Information Services	550	4.381 %	\$5,217		\$5,217		\$5,217
Total	12,557	100.000 %	\$119,099		\$119,099	\$9,729	\$128,828

(A) Alloc basis:

Square Feet by Department

Source:

Build Maint Square Footage

Facilities Maintenance  
Detail allocation of  
Utilities/Janitorial - 919 Palm Street

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Planning	820	4.713 %	\$3,346		\$3,346	\$378	\$3,724
Engineering	820	4.713 %	\$3,346		\$3,346	\$378	\$3,724
Building and Safety	2,280	13.104 %	\$9,305		\$9,305	\$1,050	\$10,355
Public Works Administration	4,430	25.461 %	\$18,079		\$18,079		\$18,079
CIP Project Engineering	5,039	28.961 %	\$20,564		\$20,564	\$2,322	\$22,886
Transportation/Plan Engineering	100	0.575 %	\$408		\$408	\$46	\$454
Community Development Admin	3,410	19.599 %	\$13,916		\$13,916	\$1,571	\$15,487
FD621Transit Fund	120	0.690 %	\$490		\$490	\$55	\$545
Community Services Group	380	2.184 %	\$1,551		\$1,551		\$1,551
Total	17,399	100.000 %	\$71,005		\$71,005	\$5,800	\$76,805

(A) Alloc basis: Square Feet by Department

Source: Build Maint Square Footage

Facilities Maintenance  
Detail allocation of  
Utilities - 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>
Parks Maintenance	3,680	12.066 %	\$12,722		\$12,722	\$1,039	\$13,761
Urban Forest Services	620	2.033 %	\$2,143		\$2,143	\$175	\$2,318
Streets Maintenance	6,850	22.459 %	\$23,681		\$23,681	\$1,934	\$25,615
Fleet	10,400	34.098 %	\$35,954		\$35,954	\$2,937	\$38,891
FD601 Water Fund	4,475	14.672 %	\$15,471		\$15,471	\$1,264	\$16,735
FD602 Sewer Fund	4,475	14.672 %	\$15,471		\$15,471	\$1,264	\$16,735
Total	<u>30,500</u>	<u>100.000 %</u>	<u>\$105,442</u>		<u>\$105,442</u>	<u>\$8,613</u>	<u>\$114,055</u>

(A) Alloc basis: Square Feet by Department

Source: Build Maint Square Footage



Facilities 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>
Parks Maintenance	780	27.857 %	\$6,915		\$6,915	\$565	\$7,480
Urban Forest Services	120	4.286 %	\$1,064		\$1,064	\$87	\$1,151
Streets Maintenance	900	32.143 %	\$7,979		\$7,979	\$652	\$8,631
Fleet	100	3.571 %	\$887		\$887	\$72	\$959
FD601 Water Fund	450	16.071 %	\$3,989		\$3,989	\$326	\$4,315
FD602 Sewer Fund	450	16.072 %	\$3,988		\$3,988	\$326	\$4,314
Total	2,800	100.000 %	\$24,822		\$24,822	\$2,028	\$26,850

(A) Alloc basis:

Square Feet by Department

Source:

Build Maint Square Footage

Facilities Maintenance

Detail allocation of

Utilities - 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>
Wellness Program	1,800	3.902 %	\$8,517		\$8,517		\$8,517
Recreation Administration	700	1.517 %	\$3,312		\$3,312	\$282	\$3,594
Recreation Facilities	40,882	88.620 %	\$193,447		\$193,447	\$16,443	\$209,890
Youth Services	700	1.517 %	\$3,312		\$3,312	\$282	\$3,594
Community Services	700	1.517 %	\$3,312		\$3,312	\$282	\$3,594
Ranger Program	700	1.517 %	\$3,312		\$3,312	\$282	\$3,594
Traffic Signals & Lighting	650	1.410 %	\$3,077		\$3,077	\$260	\$3,337
Total	46,132	100.000 %	\$218,289		\$218,289	\$17,831	\$236,120

(A) Alloc basis:

Square Feet by Department

Source:

Build Maint Square Footage

Facilities Maintenance

Detail allocation of

Janitorial - Other

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Wellness Program	1,800	4.034 %	\$4,991		\$4,991		\$4,991
Recreation Administration	700	1.569 %	\$1,941		\$1,941	\$179	\$2,120
Human Resources	3,322	7.445 %	\$9,211		\$9,211		\$9,211
Recreation Facilities	32,222	72.214 %	\$89,343		\$89,343	\$8,244	\$97,587
Youth Services	700	1.569 %	\$1,941		\$1,941	\$179	\$2,120
Community Services	700	1.569 %	\$1,941		\$1,941	\$179	\$2,120
Ranger Program	700	1.569 %	\$1,941		\$1,941	\$179	\$2,120
Fire Administration	4,276	9.583 %	\$11,856		\$11,856	\$1,094	\$12,950
Insurance ISF Fund	200	0.448 %	\$554		\$554	\$52	\$606
Total	44,620	100.000 %	\$123,719		\$123,719	\$10,106	\$133,825

(A) Alloc basis: Square Feet by Department

Source: Build Maint Square Footage

Facilities 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>
FD611 Parking Fund	1	100.000 %	\$24,025		\$24,025	\$1,963	\$25,988
Total	1	100.000 %	\$24,025		\$24,025	\$1,963	\$25,988

(A) Alloc basis: Direct Allocation to Parking, Fund 611

Source: Salary & Wage Analysis Worksheet

Facilities Maintenance  
Detail allocation of  
Utility Fund Facilities 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>
FD601 Water Fund	50	50.000 %	\$7,140		\$7,140	\$583	\$7,723
FD602 Sewer Fund	50	50.000 %	\$7,139		\$7,139	\$583	\$7,722
Total	100	100.000 %	\$14,279		\$14,279	\$1,166	\$15,445

(A) Alloc basis: Direct Allocation to Water and Sewer Funds

Source: Salary & Wage Analysis Worksheet

Facilities Maintenance  
Detail allocation of  
Transit Facilities 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>
FD621Transit Fund	100	100.000 %	\$3,335		\$3,335	\$272	\$3,607
Total	100	100.000 %	\$3,335		\$3,335	\$272	\$3,607

(A) Alloc basis: Direct Allocation to Fund 621 Transit

Source: Salary & Wage Analysis Worksheet

Facilities Maintenance

Detail allocation of

Building Maintenance

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Council	2,502	1.321 %	\$10,755		\$10,755		\$10,755
Cultural Activities	110	0.058 %	\$473		\$473	\$43	\$516
Economic Development	100	0.053 %	\$430		\$430	\$39	\$469
Natural Resource Protection	760	0.401 %	\$3,267		\$3,267	\$295	\$3,562
City Attorney	1,135	0.599 %	\$4,879		\$4,879		\$4,879
City Clerk	906	0.478 %	\$3,895		\$3,895		\$3,895
Finance	3,537	1.868 %	\$15,205		\$15,205		\$15,205
Network Services	1,724	0.910 %	\$7,411		\$7,411		\$7,411
Engineering	820	0.433 %	\$3,525		\$3,525	\$318	\$3,843
Building and Safety	2,280	1.204 %	\$9,801		\$9,801	\$885	\$10,686
Public Works Administration	4,430	2.340 %	\$19,043		\$19,043		\$19,043
Fleet	10,400	5.492 %	\$44,707		\$44,707	\$4,038	\$48,745
City Administration	938	0.495 %	\$4,032		\$4,032		\$4,032
Transportation/Plan Engineering	100	0.053 %	\$430		\$430	\$39	\$469
Recreation Administration	700	0.370 %	\$3,009		\$3,009	\$272	\$3,281
Police Administration	5,550	2.931 %	\$23,858		\$23,858	\$2,155	\$26,013
Fire Administration	5,042	2.663 %	\$21,674		\$21,674	\$1,958	\$23,632
FD601 Water Fund	6,380	3.369 %	\$27,426		\$27,426	\$2,477	\$29,903
FD611 Parking Fund	7,025	3.710 %	\$30,199		\$30,199	\$2,728	\$32,927
FD602 Sewer Fund	6,380	3.369 %	\$27,426		\$27,426	\$2,477	\$29,903
FD621Transit Fund	120	0.063 %	\$516		\$516	\$47	\$563
Wellness Program	1,800	0.951 %	\$7,738		\$7,738		\$7,738
Community Development Admin	3,410	1.801 %	\$14,659		\$14,659	\$1,324	\$15,983
Planning	1,436	0.758 %	\$6,173		\$6,173	\$558	\$6,731
Parks Maintenance	3,680	1.943 %	\$15,819		\$15,819	\$1,429	\$17,248
Urban Forest Services	620	0.327 %	\$2,665		\$2,665	\$241	\$2,906
Streets Maintenance	6,850	3.618 %	\$29,446		\$29,446	\$2,660	\$32,106
Traffic Signals & Lighting	650	0.343 %	\$2,794		\$2,794	\$252	\$3,046
Youth Services	700	0.370 %	\$3,009		\$3,009	\$272	\$3,281
Community Services	700	0.370 %	\$3,009		\$3,009	\$272	\$3,281
Ranger Program	700	0.370 %	\$3,009		\$3,009	\$272	\$3,281
Patrol	5,550	2.931 %	\$23,858		\$23,858	\$2,155	\$26,013
Investigations	5,550	2.931 %	\$23,858		\$23,858	\$2,155	\$26,013
Police Support Services	11,100	5.862 %	\$47,716		\$47,716	\$4,310	\$52,026
Neighborhood Services	5,550	2.931 %	\$23,858		\$23,858	\$2,155	\$26,013
Traffic Safety	5,550	2.931 %	\$23,858		\$23,858	\$2,155	\$26,013
Emergency Response	5,042	2.663 %	\$21,674		\$21,674	\$1,958	\$23,632
Hazard Prevention	5,042	2.663 %	\$21,674		\$21,674	\$1,958	\$23,632
Training Services	5,042	2.663 %	\$21,674		\$21,674	\$1,958	\$23,632
Fire Station	5,042	2.663 %	\$21,674		\$21,674	\$1,958	\$23,632
Disaster Assistance	5,042	2.663 %	\$21,674		\$21,674	\$1,958	\$23,632

Facilities Maintenance  
Detail allocation of  
Building 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>
Recreation Facilities	43,096	22.759 %	\$185,259		\$185,259	\$16,734	\$201,993
FD208 Tourism Bid Fund	81	0.043 %	\$348		\$348	\$31	\$379
CIP Project Engineering	5,039	2.661 %	\$21,661		\$21,661	\$1,955	\$23,616
Office of DEI	214	0.113 %	\$920		\$920		\$920
Community Services Group	380	0.201 %	\$1,634		\$1,634		\$1,634
Information Services	550	0.291 %	\$2,366		\$2,366		\$2,366
Total	<u>189,355</u>	<u>100.000 %</u>	<u>\$813,988</u>		<u>\$813,988</u>	<u>\$66,491</u>	<u>\$880,479</u>

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

Source: Build Maint Square Footage



Facilities Maintenance

Detail allocation of

Other Direct

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Parks Maintenance	58,191	42.917 %	\$76,880		\$76,880	\$6,894	\$83,774
Fire Administration	7,409	5.464 %	\$9,789		\$9,789	\$878	\$10,667
Human Resources	12,077	8.907 %	\$15,956		\$15,956		\$15,956
All Other	57,912	42.712 %	\$76,511		\$76,511	\$6,860	\$83,371
Total	135,589	100.000 %	\$179,136		\$179,136	\$14,632	\$193,768

(A) Alloc basis:

Source:

Facilities Maintenance  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Utilities/Janitoria</u> <u>I - City Hall</u>	<u>Utilities/Janitoria</u> <u>I - 919 Palm</u> <u>Street</u>	<u>Utilities - Corp</u> <u>Yard</u>	<u>Janitorial - Corp</u> <u>Yard</u>	<u>Utilities - Other</u>	<u>Janitorial - Other</u>	<u>Parking Facility</u> <u>Maintenance</u>	<u>Utility Fund</u> <u>Facilities</u> <u>Maintenance</u>
City Council	\$34,486	\$23,731							
Office of DEI	\$2,950	\$2,030							
City Administration	\$12,929	\$8,897							
Community Services Group	\$3,185		\$1,551						
City Attorney	\$15,644	\$10,765							
City Clerk	\$12,488	\$8,593							
Finance	\$48,752	\$33,547							
Network Services	\$23,763	\$16,352							
Information Services	\$7,583	\$5,217							
Human Resources	\$25,167						\$9,211		
Wellness Program	\$21,246					\$8,517	\$4,991		
Public Works Administration	\$37,122		\$18,079						
Fleet	\$88,595			\$38,891	\$959				
CIP Project Engineering	\$46,502		\$22,886						
Transportation/Plan Engineering	\$923		\$454						
Insurance ISF Fund	\$606						\$606		
Cultural Activities	\$2,577	\$2,061							
Economic Development	\$2,343	\$1,874							
Natural Resource Protection	\$17,805	\$14,243							
Community Development Admin	\$31,470		\$15,487						
Planning	\$10,455		\$3,724						
Engineering	\$7,567		\$3,724						
Building and Safety	\$21,041		\$10,355						
Parks Maintenance	\$122,263			\$13,761	\$7,480				
Urban Forest Services	\$6,375			\$2,318	\$1,151				
Streets Maintenance	\$66,352			\$25,615	\$8,631				
Traffic Signals & Lighting	\$6,383					\$3,337			
Recreation Administration	\$8,995					\$3,594	\$2,120		
Recreation Facilities	\$509,470					\$209,890	\$97,587		
Youth Services	\$8,995					\$3,594	\$2,120		
Community Services	\$8,995					\$3,594	\$2,120		
Ranger Program	\$8,995					\$3,594	\$2,120		
Police Administration	\$26,013								
Patrol	\$26,013								
Investigations	\$26,013								
Police Support Services	\$52,026								
Neighborhood Services	\$26,013								
Traffic Safety	\$26,013								
Fire Administration	\$47,249						\$12,950		
Emergency Response	\$23,632								

Facilities Maintenance  
Departmental Cost  
Allocation Summary

	<u>Transit Facilities Maintenance</u>	<u>Building Maintenance</u>	<u>Other Direct</u>
City Council		\$10,755	
Office of DEI		\$920	
City Administration		\$4,032	
Community Services Group		\$1,634	
City Attorney		\$4,879	
City Clerk		\$3,895	
Finance		\$15,205	
Network Services		\$7,411	
Information Services		\$2,366	
Human Resources			\$15,956
Wellness Program		\$7,738	
Public Works Administration		\$19,043	
Fleet		\$48,745	
CIP Project Engineering		\$23,616	
Transportation/Plan Engineering		\$469	
Insurance ISF Fund			
Cultural Activities		\$516	
Economic Development		\$469	
Natural Resource Protection		\$3,562	
Community Development Admin		\$15,983	
Planning		\$6,731	
Engineering		\$3,843	
Building and Safety		\$10,686	
Parks Maintenance		\$17,248	\$83,774
Urban Forest Services		\$2,906	
Streets Maintenance		\$32,106	
Traffic Signals & Lighting		\$3,046	
Recreation Administration		\$3,281	
Recreation Facilities		\$201,993	
Youth Services		\$3,281	
Community Services		\$3,281	
Ranger Program		\$3,281	
Police Administration		\$26,013	
Patrol		\$26,013	
Investigations		\$26,013	
Police Support Services		\$52,026	
Neighborhood Services		\$26,013	
Traffic Safety		\$26,013	
Fire Administration		\$23,632	\$10,667
Emergency Response		\$23,632	

Facilities Maintenance  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Utilities/Janitoria</u> <u>I - City Hall</u>	<u>Utilities/Janitoria</u> <u>I - 919 Palm</u> <u>Street</u>	<u>Utilities - Corp</u> <u>Yard</u>	<u>Janitorial - Corp</u> <u>Yard</u>	<u>Utilities - Other</u>	<u>Janitorial - Other</u>	<u>Parking Facility</u> <u>Maintenance</u>	<u>Utility Fund</u> <u>Facilities</u> <u>Maintenance</u>
Hazard Prevention	\$23,632								
Training Services	\$23,632								
Fire Station	\$23,632								
Disaster Assistance	\$23,632								
FD208 Tourism Bid Fund	\$1,897	\$1,518							
FD601 Water Fund	\$58,676			\$16,735	\$4,315				\$7,723
FD602 Sewer Fund	\$58,674			\$16,735	\$4,314				\$7,722
FD611 Parking Fund	\$58,915							\$25,988	
FD621Transit Fund	\$4,715		\$545						
All Other	\$83,371								
Total	\$1,835,770	\$128,828	\$76,805	\$114,055	\$26,850	\$236,120	\$133,825	\$25,988	\$15,445

Facilities Maintenance  
Departmental Cost  
Allocation Summary

	<u>Transit Facilities Maintenance</u>	<u>Building Maintenance</u>	<u>Other Direct</u>
Hazard Prevention		\$23,632	
Training Services		\$23,632	
Fire Station		\$23,632	
Disaster Assistance		\$23,632	
FD208 Tourism Bid Fund		\$379	
FD601 Water Fund		\$29,903	
FD602 Sewer Fund		\$29,903	
FD611 Parking Fund		\$32,927	
FD621Transit Fund	\$3,607	\$563	
All Other			\$83,371
Total	\$3,607	\$880,479	\$193,768

**SCHEDULE 17.01**

**FLEET**

NATURE AND EXTENT OF SERVICE

The Fleet 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 (VEU) 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.
- **Fuel** – These costs are associated with fuel expenditure. Fuel costs are allocated directly to department and funds.

Fleet

Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures Per Financial Statement:	\$1,421,074			\$1,421,074
Deductions:				
DISALLOWED MAINT/EQUIP MAINT	(\$14,397)			
Total deductions:	(\$14,397)			(\$14,397)
Allocated additions:				
10000000 - Building Charge	\$491		\$491	
1011010 - Office of DEI	\$99	\$1,116	\$1,215	
1011001 - City Administration	\$16,664	\$4,628	\$21,292	
1011501 - City Attorney	\$15,287	\$2,353	\$17,640	
1011021 - City Clerk	\$654	\$114	\$768	
1012000 - Finance	\$33,812	\$4,788	\$38,600	
1011101 - Network Services	\$32,534	\$3,346	\$35,880	
1011103 - Information Services	\$7,430	\$628	\$8,058	
1012006 - Finance Support Services	\$1,177	\$89	\$1,266	
1012007 - Finance Non Departmental	\$4,822	\$406	\$5,228	
1013001 - Human Resources	\$24,732	\$1,526	\$26,258	
1013003 - Wellness Program	\$37	\$268	\$305	
1015001 - Public Works Administration	\$93,819	\$27,203	\$121,022	
1015005 - Facilities Maintenance	\$81,548	\$7,047	\$88,595	
8020000 - Insurance ISF Fund		\$60,575	\$60,575	
Total allocated additions:	\$313,106	\$114,087	\$427,193	\$427,193
Total to be allocated	\$1,719,783	\$114,087		\$1,833,870

Fleet  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Fleet</u>	<u>Fuel</u>
<b><u>Wages &amp; Benefits</u></b>				
SALARIES & WAGES	\$321,928		\$321,928	
FRINGE BENEFITS	\$201,266		\$201,266	
<b><u>Other Expense and Cost</u></b>				
SERVICE & SUPPLIES	\$446,012		\$446,012	
FUEL	\$437,471			\$437,471
DISALLOWED MAINT/EQUIP MAINT	\$14,397	\$14,397		
Departmental Expenditures	\$1,421,074	\$14,397	\$969,206	\$437,471
<b><u>Cost Adjustments</u></b>				
Deductions	(\$14,397)	(\$14,397)		
Additions: 1st				
Other	\$313,106	\$313,106		
Functional Cost	\$1,719,783	\$313,106	\$969,206	\$437,471
Reallocate Admin		(\$313,106)	\$215,731	\$97,375
Allocable Costs	\$1,719,783		\$1,184,937	\$534,846
<b>1st Allocation</b>	<b>\$1,719,783</b>		<b>\$1,184,937</b>	<b>\$534,846</b>
Additions: 2nd				
Other	\$114,087	\$114,087		
Functional Cost	\$114,087	\$114,087		
Reallocate Admin		(\$114,087)	\$78,606	\$35,481
Allocable Costs	\$114,087		\$78,606	\$35,481
<b>2nd Allocation</b>	<b>\$114,087</b>		<b>\$78,606</b>	<b>\$35,481</b>
<b>Total allocated</b>	<b>\$1,833,870</b>		<b>\$1,263,543</b>	<b>\$570,327</b>



	Fleet Detail allocation of Fleet						
User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building and Safety	17	1.688 %	\$20,004		\$20,004	\$1,369	\$21,373
Network Services	10	0.993 %	\$11,767		\$11,767		\$11,767
Golf Course	22	2.185 %	\$25,887		\$25,887	\$1,772	\$27,659
Ranger Program	47	4.667 %	\$55,305		\$55,305	\$3,785	\$59,090
Investigations	56	5.561 %	\$65,895		\$65,895	\$4,510	\$70,405
Patrol	113	11.221 %	\$132,967		\$132,967	\$9,101	\$142,068
Traffic Safety	35	3.476 %	\$41,185		\$41,185	\$2,819	\$44,004
Police Administration	23	2.284 %	\$27,064		\$27,064	\$1,852	\$28,916
Facilities Maintenance	13	1.291 %	\$15,297		\$15,297		\$15,297
FD611 Parking Fund	10	0.993 %	\$11,767		\$11,767	\$805	\$12,572
Parks Maintenance	102	10.129 %	\$120,023		\$120,023	\$8,215	\$128,238
Stormwater and Flood Control	19	1.887 %	\$22,357		\$22,357	\$1,530	\$23,887
Streets Maintenance	180	17.875 %	\$211,806		\$211,806	\$14,497	\$226,303
FD705 Whale Rock Fund	20	1.986 %	\$23,534		\$23,534	\$1,611	\$25,145
FD602 Sewer Fund	135	13.406 %	\$158,855		\$158,855	\$10,873	\$169,728
Natural Resource Protection	3	0.298 %	\$3,530		\$3,530	\$242	\$3,772
City Administration	3	0.298 %	\$3,530		\$3,530		\$3,530
Swim Center Maintenance	1	0.099 %	\$1,177		\$1,177	\$81	\$1,258
Recreation Administration	6	0.596 %	\$7,060		\$7,060	\$483	\$7,543
All Other	25	2.483 %	\$29,418		\$29,418	\$2,013	\$31,431
Police Support Services	5	0.497 %	\$5,884		\$5,884	\$403	\$6,287
Aquatics	2	0.199 %	\$2,353		\$2,353	\$161	\$2,514
FD601 Water Fund	89	8.838 %	\$104,726		\$104,726	\$7,168	\$111,894
Public Works Administration	5	0.497 %	\$5,884		\$5,884		\$5,884
Traffic Signals & Lighting	16	1.589 %	\$18,827		\$18,827	\$1,289	\$20,116
CIP Project Engineering	12	1.192 %	\$14,120		\$14,120	\$966	\$15,086
Neighborhood Services	5	0.497 %	\$5,884		\$5,884	\$403	\$6,287
Planning	4	0.397 %	\$4,707		\$4,707	\$322	\$5,029
Transportation/Plan Engineering	4	0.397 %	\$4,707		\$4,707	\$322	\$5,029
Urban Forest Services	25	2.481 %	\$29,417		\$29,417	\$2,014	\$31,431
Total	1,007	100.000 %	\$1,184,937		\$1,184,937	\$78,606	\$1,263,543

(A) Alloc basis:

Count of Vehicle Equivalent Unit by Department/Division

Source:

Fleet Master spreadsheet

Fleet

Detail allocation of

Fuel

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Swim Center Maintenance	259	0.059 %	\$317		\$317	\$22	\$339
Building and Safety	5,186	1.185 %	\$6,340		\$6,340	\$442	\$6,782
CIP Project Engineering	9,865	2.255 %	\$12,061		\$12,061	\$840	\$12,901
Facilities Maintenance	15,382	3.516 %	\$18,806		\$18,806		\$18,806
FD601 Water Fund	38,621	8.828 %	\$47,218		\$47,218	\$3,289	\$50,507
FD602 Sewer Fund	36,983	8.454 %	\$45,215		\$45,215	\$3,150	\$48,365
FD611 Parking Fund	10,051	2.298 %	\$12,288		\$12,288	\$856	\$13,144
FD705 Whale Rock Fund	7,224	1.651 %	\$8,832		\$8,832	\$615	\$9,447
Golf Course	1,189	0.272 %	\$1,454		\$1,454	\$101	\$1,555
Investigations	27,968	6.393 %	\$34,193		\$34,193	\$2,382	\$36,575
Natural Resource Protection	1,681	0.384 %	\$2,055		\$2,055	\$143	\$2,198
Neighborhood Services	3,972	0.908 %	\$4,856		\$4,856	\$338	\$5,194
Network Services	3,320	0.759 %	\$4,059		\$4,059		\$4,059
Parks Maintenance	38,902	8.892 %	\$47,561		\$47,561	\$3,313	\$50,874
Patrol	103,340	23.622 %	\$126,342		\$126,342	\$8,802	\$135,144
Planning	4,456	1.019 %	\$5,448		\$5,448	\$380	\$5,828
Police Administration	14,140	3.232 %	\$17,287		\$17,287	\$1,204	\$18,491
Police Support Services	5,085	1.162 %	\$6,217		\$6,217	\$433	\$6,650
Public Works Administration	2,193	0.501 %	\$2,681		\$2,681		\$2,681
Ranger Program	16,065	3.672 %	\$19,641		\$19,641	\$1,368	\$21,009
Recreation Administration	2,760	0.631 %	\$3,374		\$3,374	\$235	\$3,609
Stormwater and Flood Control	11,970	2.736 %	\$14,634		\$14,634	\$1,020	\$15,654
Streets Maintenance	60,805	13.899 %	\$74,339		\$74,339	\$5,179	\$79,518
Traffic Signals & Lighting	7,209	1.648 %	\$8,814		\$8,814	\$614	\$9,428
Transportation/Plan Engineering	523	0.120 %	\$639		\$639	\$45	\$684
Urban Forest Services	3,069	0.702 %	\$3,752		\$3,752	\$261	\$4,013
All Other	5,253	1.202 %	\$6,423		\$6,423	\$449	\$6,872
Total	437,471	100.000 %	\$534,846		\$534,846	\$35,481	\$570,327

(A) Alloc basis:

Fuel Costs by Department and Fund

Source:

	Fleet		Fleet	Fuel
	Departmental Cost			
	Allocation Summary			
	Total			
City Administration	\$3,530		\$3,530	
Network Services	\$15,826		\$11,767	\$4,059
Public Works Administration	\$8,565		\$5,884	\$2,681
Facilities Maintenance	\$34,103		\$15,297	\$18,806
CIP Project Engineering	\$27,987		\$15,086	\$12,901
Transportation/Plan Engineering	\$5,713		\$5,029	\$684
Natural Resource Protection	\$5,970		\$3,772	\$2,198
Planning	\$10,857		\$5,029	\$5,828
Building and Safety	\$28,155		\$21,373	\$6,782
Parks Maintenance	\$179,112		\$128,238	\$50,874
Swim Center Maintenance	\$1,597		\$1,258	\$339
Urban Forest Services	\$35,444		\$31,431	\$4,013
Streets Maintenance	\$305,821		\$226,303	\$79,518
Traffic Signals & Lighting	\$29,544		\$20,116	\$9,428
Stormwater and Flood Control	\$39,541		\$23,887	\$15,654
Recreation Administration	\$11,152		\$7,543	\$3,609
Ranger Program	\$80,099		\$59,090	\$21,009
Aquatics	\$2,514		\$2,514	
Golf Course	\$29,214		\$27,659	\$1,555
Police Administration	\$47,407		\$28,916	\$18,491
Patrol	\$277,212		\$142,068	\$135,144
Investigations	\$106,980		\$70,405	\$36,575
Police Support Services	\$12,937		\$6,287	\$6,650
Neighborhood Services	\$11,481		\$6,287	\$5,194
Traffic Safety	\$44,004		\$44,004	
FD601 Water Fund	\$162,401		\$111,894	\$50,507
FD602 Sewer Fund	\$218,093		\$169,728	\$48,365
FD611 Parking Fund	\$25,716		\$12,572	\$13,144
FD705 Whale Rock Fund	\$34,592		\$25,145	\$9,447
All Other	\$38,303		\$31,431	\$6,872
Total	\$1,833,870		\$1,263,543	\$570,327

**SCHEDULE 18.01**

**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's 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. Costs are identified but not allocated.
- **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. Fund 507, Transportation Impact Fee, costs are for tracking purposes. City staff time is not charged to the 507 fund as a matter of policy.

CIP Project Engineering  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures Per Financial Statement:	\$2,683,531			\$2,683,531
Allocated additions:				
10000000 - Building Charge	\$22,410		\$22,410	
1011010 - Office of DEI	\$358	\$4,018	\$4,376	
1011001 - City Administration	\$31,469	\$8,739	\$40,208	
1011501 - City Attorney	\$28,867	\$4,444	\$33,311	
1011021 - City Clerk	\$2,354	\$411	\$2,765	
1012000 - Finance	\$43,992	\$6,267	\$50,259	
1011101 - Network Services	\$96,879	\$10,012	\$106,891	
1011103 - Information Services	\$26,747	\$2,261	\$29,008	
1012006 - Finance Support Services	\$2,223	\$168	\$2,391	
1012007 - Finance Non Departmental	\$588	\$49	\$637	
1013001 - Human Resources	\$89,484	\$5,495	\$94,979	
1013003 - Wellness Program	\$131	\$966	\$1,097	
1015001 - Public Works Administration	\$652,536	\$189,203	\$841,739	
1015005 - Facilities Maintenance	\$42,225	\$4,277	\$46,502	
1015008 - Fleet	\$26,181	\$1,806	\$27,987	
8020000 - Insurance ISF Fund		\$46,880	\$46,880	
Total allocated additions:	\$1,066,444	\$284,996	\$1,351,440	\$1,351,440
Departmental cost adjustments:				
SALARIES	\$191,653			
Total departmental cost adjustments:	\$191,653			\$191,653
Total to be allocated	\$3,941,628	\$284,996		\$4,226,624

	CIP Project Engineering Schedule of costs to be allocated by function				
	<u>Total</u>	<u>General &amp; Admin</u>	<u>Engineering Administration</u>	<u>Engineering</u>	<u>Project Engineering</u>
<b><u>Wages &amp; Benefits</u></b>					
SALARIES & WAGES	\$1,750,954		\$478,711	\$809,116	\$463,127
FRINGE BENEFITS	\$823,132		\$225,044	\$380,369	\$217,719
<b><u>Other Expense and Cost</u></b>					
SERVICES & SUPPLIES	\$109,445		\$29,922	\$50,575	\$28,948
Departmental Expenditures	\$2,683,531		\$733,677	\$1,240,060	\$709,794
<b><u>Cost Adjustments</u></b>					
SALARIES	\$191,653		\$52,398	\$88,563	\$50,692
Additions: 1st					
Other	\$1,066,444	\$1,066,444			
Functional Cost	\$3,941,628	\$1,066,444	\$786,075	\$1,328,623	\$760,486
Reallocate Admin		(\$1,066,444)	\$291,566	\$492,804	\$282,074
Allocable Costs	\$3,941,628		\$1,077,641	\$1,821,427	\$1,042,560
Unallocated	(\$2,899,068)		(\$1,077,641)	(\$1,821,427)	
<b>1st Allocation</b>	<b>\$1,042,560</b>				<b>\$1,042,560</b>
Additions: 2nd					
Other	\$284,996	\$284,996			
Functional Cost	\$284,996	\$284,996			
Reallocate Admin		(\$284,996)	\$77,918	\$131,697	\$75,381
Allocable Costs	\$284,996		\$77,918	\$131,697	\$75,381
Unallocated	(\$209,615)		(\$77,918)	(\$131,697)	
<b>2nd Allocation</b>	<b>\$75,381</b>				<b>\$75,381</b>
<b>Total allocated</b>	<b>\$1,117,941</b>				<b>\$1,117,941</b>

CIP Project Engineering  
Detail allocation of  
Project Engineering

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD601 Water Fund	313	11.834 %	\$123,373	(\$70,912)	\$52,461	\$8,920	\$61,381
FD507 Transportation Impact Fee Fund	303	11.456 %	\$119,431		\$119,431	\$8,635	\$128,066
FD404 Major Facility Replacement Fund	192	7.259 %	\$75,679		\$75,679	\$5,472	\$81,151
FD602 Sewer Fund	713	26.957 %	\$281,038	(\$99,660)	\$181,378	\$20,320	\$201,698
FD611 Parking Fund	593	22.420 %	\$233,738	(\$21,082)	\$212,656	\$16,900	\$229,556
FD621Transit Fund	213	8.053 %	\$83,957		\$83,957	\$6,070	\$90,027
FD401 Capital Outlay Engineering	298	11.267 %	\$117,460		\$117,460	\$8,493	\$125,953
All Other	20	0.754 %	\$7,884		\$7,884	\$571	\$8,455
Subtotal	2,645	100.000 %	\$1,042,560	(\$191,654)	\$850,906	\$75,381	\$926,287
Direct Billed				\$191,654	\$191,654		\$191,654
Total	2,645	100.000 %	\$1,042,560	\$0	\$1,042,560	\$75,381	\$1,117,941

(A) Alloc basis:

Number of Project Hours by Fund

Source:

CIP Project Engineering  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Project Engineering</u>
FD401 Capital Outlay Engineering	\$125,953	\$125,953
FD404 Major Facility Replacement Fund	\$81,151	\$81,151
FD507 Transportation Impact Fee Fund	\$128,066	\$128,066
FD601 Water Fund	\$61,381	\$61,381
FD602 Sewer Fund	\$201,698	\$201,698
FD611 Parking Fund	\$229,556	\$229,556
FD621Transit Fund	\$90,027	\$90,027
All Other	\$8,455	\$8,455
Subtotal	<u>\$926,287</u>	<u>\$926,287</u>
Direct Billed	\$191,654	\$191,654
Total	<u>\$1,117,941</u>	<u>\$1,117,941</u>



**SCHEDULE 19.01**

**TRANSPORTATION PLAN/ENGINEERING**

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

- **General & Administrative/Capital Outlay** – These costs are related to the time spent on General Administrative tasks and city-sponsored capital projects which are not allocable and specific projects because of funding limitations. Costs are identified but not allocated.
- **Parking** - These costs are related to Development Review of transportation projects and are allocated only to this function.
- **Transit** – These costs are related to transit projects. These costs are allocated directly to Fund 621 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.

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,187,300			\$1,187,300
Allocated additions:				
10000000 - Building Charge	\$445		\$445	
1011010 - Office of DEI	\$119	\$1,339	\$1,458	
1011001 - City Administration	\$13,923	\$3,866	\$17,789	
1011501 - City Attorney	\$12,772	\$1,966	\$14,738	
1011021 - City Clerk	\$785	\$137	\$922	
1012000 - Finance	\$19,728	\$2,882	\$22,610	
1011101 - Network Services	\$38,661	\$3,970	\$42,631	
1011103 - Information Services	\$8,916	\$754	\$9,670	
1012006 - Finance Support Services	\$983	\$74	\$1,057	
1012007 - Finance Non Departmental	\$950	\$80	\$1,030	
1013001 - Human Resources	\$29,678	\$1,832	\$31,510	
1013003 - Wellness Program	\$44	\$322	\$366	
1015001 - Public Works Administration	\$258,574	\$74,974	\$333,548	
1015005 - Facilities Maintenance	\$838	\$85	\$923	
1015008 - Fleet	\$5,346	\$367	\$5,713	
8020000 - Insurance ISF Fund		\$23,324	\$23,324	
Total allocated additions:	\$391,762	\$115,972	\$507,734	\$507,734
Total to be allocated	\$1,579,062	\$115,972		\$1,695,034

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

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Gen &amp; Admin/Capital Outlay</u>	<u>Parking</u>	<u>Transit</u>	<u>Development Review</u>	<u>Long Range Plan</u>
<b><u>Wages &amp; Benefits</u></b>							
SALARIES & WAGES	\$691,168		\$444,974	\$23,431	\$17,072	\$122,751	\$82,940
FRINGE BENEFITS	\$319,238		\$205,525	\$10,822	\$7,885	\$56,697	\$38,309
<b><u>Other Expense and Cost</u></b>							
SERVICES & SUPPLIES	\$176,894		\$113,884	\$5,997	\$4,369	\$31,416	\$21,228
Departmental Expenditures	\$1,187,300		\$764,383	\$40,250	\$29,326	\$210,864	\$142,477
Additions: 1st							
Other	\$391,762	\$391,762					
Functional Cost	\$1,579,062	\$391,762	\$764,383	\$40,250	\$29,326	\$210,864	\$142,477
Reallocate Admin		(\$391,762)	\$252,216	\$13,281	\$9,676	\$69,577	\$47,012
Allocable Costs	\$1,579,062		\$1,016,599	\$53,531	\$39,002	\$280,441	\$189,489
Unallocated	(\$1,016,599)		(\$1,016,599)				
<b>1st Allocation</b>	<b>\$562,463</b>			<b>\$53,531</b>	<b>\$39,002</b>	<b>\$280,441</b>	<b>\$189,489</b>
Additions: 2nd							
Other	\$115,972	\$115,972					
Functional Cost	\$115,972	\$115,972					
Reallocate Admin		(\$115,972)	\$74,663	\$3,932	\$2,864	\$20,597	\$13,916
Allocable Costs	\$115,972		\$74,663	\$3,932	\$2,864	\$20,597	\$13,916
Unallocated	(\$74,663)		(\$74,663)				
<b>2nd Allocation</b>	<b>\$41,309</b>			<b>\$3,932</b>	<b>\$2,864</b>	<b>\$20,597</b>	<b>\$13,916</b>
<b>Total allocated</b>	<b>\$603,772</b>			<b>\$57,463</b>	<b>\$41,866</b>	<b>\$301,038</b>	<b>\$203,405</b>

Transportation/Plan Engineering

Detail allocation of

Parking

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD611 Parking Fund	100	100.000 %	\$53,531		\$53,531	\$3,932	\$57,463
Total	100	100.000 %	\$53,531		\$53,531	\$3,932	\$57,463

(A) Alloc basis:

Direct Allocation to Fund 611 Parking

Source:

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>
FD621Transit Fund	100	100.000 %	\$39,002		\$39,002	\$2,864	\$41,866
Total	100	100.000 %	\$39,002		\$39,002	\$2,864	\$41,866

(A) Alloc basis:

Direct Allocation to Fund 621 Transit

Source:

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>
Planning	100	100.000 %	\$280,441		\$280,441	\$20,597	\$301,038
Total	100	100.000 %	\$280,441		\$280,441	\$20,597	\$301,038

(A) Alloc basis:

Direct Allocation to Development Review

Source:

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>
Engineering	100	100.000 %	\$189,489		\$189,489	\$13,916	\$203,405
Total	100	100.000 %	\$189,489		\$189,489	\$13,916	\$203,405

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

Source:

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>
Planning	\$301,038			\$301,038	
Engineering	\$203,405				\$203,405
FD611 Parking Fund	\$57,463	\$57,463			
FD621Transit Fund	\$41,866		\$41,866		
Total	\$603,772	\$57,463	\$41,866	\$301,038	\$203,405



**SCHEDULE 20.01**

**INSURANCE FUND**

NATURE AND EXTENT OF SERVICE

The Insurance Fund is responsible for protection from risk management-related claims and settlements.

Costs are allocated as follows:

- **Risk Management** – These costs are the premium costs only (no self-funded claims) and ancillary insurances associated with property, environmental, special events, volunteer, and crime insurance. Costs are allocated based on total operating expenditures by fund/department/division, or if appropriate, to specific department.
- **Workers Compensation Premiums** – These costs are associated with workers compensation insurance premiums and are allocated based on the following:
  - Public Safety Work Comp – Allocated directly to Police and Fire Administration
  - All Other Employees – Allocated based on full time equivalent (FTE) by fund/department/division.
- **Liability Premiums** – These are costs associated with liability insurance premiums and self-funded claims. Costs are allocated as follows:
  - Direct – Allocated directly to Police Administration, Public Works Administration and Community Development Administration.
  - All Other Liability Premiums – Allocated based on total operating expenditures by fund/department/division, or if appropriate, to specific department.

Insurance ISF Fund  
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$5,710,479			\$5,710,479
Allocated additions:				
1011001 - City Administration	\$66,964	\$18,596	\$85,560	
1011501 - City Attorney	\$61,428	\$9,457	\$70,885	
1012000 - Finance	\$82,988	\$13,487	\$96,475	
1012006 - Finance Support Services	\$4,730	\$357	\$5,087	
1012007 - Finance Non Departmental	\$15,389	\$1,294	\$16,683	
1015005 - Facilities Maintenance	\$554	\$52	\$606	
Total allocated additions:	<u>\$232,053</u>	<u>\$43,243</u>	<u>\$275,296</u>	<u>\$275,296</u>
Total to be allocated	<u><u>\$5,942,532</u></u>	<u><u>\$43,243</u></u>		<u><u>\$5,985,775</u></u>

	Insurance ISF Fund Schedule of costs to be allocated by function						
	<u>Total</u>	<u>General &amp; Admin</u>	<u>Risk Management</u>	<u>WComp Premiums - PS</u>	<u>WC Premiums</u>	<u>Liability Premiums - Direct</u>	<u>Liability Premium</u>
<u>Other Expense and Cost</u>							
SALARIES & WAGES							
FRINGE BENEFITS							
<u>Other Expense and Cost</u>							
RISK MANAGEMENT	\$515,818		\$515,818				
WC PREMIUMS - PS	\$1,849,193			\$1,849,193			
WC PREMIUMS	\$995,720				\$995,720		
LIABILITY PREMIUMS - DIRECT	\$1,142,663					\$1,142,663	
LIABILITY PREMIUMS	\$1,207,085						\$1,207,085
Departmental Expenditures	\$5,710,479		\$515,818	\$1,849,193	\$995,720	\$1,142,663	\$1,207,085
Additions: 1st							
Other	\$232,053	\$232,053					
Functional Cost	\$5,942,532	\$232,053	\$515,818	\$1,849,193	\$995,720	\$1,142,663	\$1,207,085
Reallocate Admin		(\$232,053)	\$20,961	\$75,144	\$40,462	\$46,434	\$49,052
Allocable Costs	\$5,942,532		\$536,779	\$1,924,337	\$1,036,182	\$1,189,097	\$1,256,137
1st Allocation	\$5,942,532		\$536,779	\$1,924,337	\$1,036,182	\$1,189,097	\$1,256,137
Additions: 2nd							
Other	\$43,243	\$43,243					
Functional Cost	\$43,243	\$43,243					
Reallocate Admin		(\$43,243)	\$3,906	\$14,003	\$7,540	\$8,653	\$9,141
Allocable Costs	\$43,243		\$3,906	\$14,003	\$7,540	\$8,653	\$9,141
2nd Allocation	\$43,243		\$3,906	\$14,003	\$7,540	\$8,653	\$9,141
Total allocated	\$5,985,775		\$540,685	\$1,938,340	\$1,043,722	\$1,197,750	\$1,265,278

Insurance ISF Fund  
Detail allocation of  
Risk Management

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Council	40,046	0.120 %	\$644		\$644		\$644
Economic Development	812,262	2.433 %	\$13,062		\$13,062	\$121	\$13,183
Natural Resource Protection	266,214	0.798 %	\$4,281		\$4,281	\$40	\$4,321
Community Promotion	377,056	1.130 %	\$6,064		\$6,064	\$56	\$6,120
City Attorney	286,577	0.859 %	\$4,609		\$4,609		\$4,609
City Clerk	174,452	0.523 %	\$2,805		\$2,805		\$2,805
Finance	411,056	1.231 %	\$6,610		\$6,610		\$6,610
Network Services	2,158,515	6.467 %	\$34,712		\$34,712		\$34,712
Information Services	46,646	0.140 %	\$750		\$750		\$750
Human Resources	698,539	2.093 %	\$11,234		\$11,234		\$11,234
Community Development Admin	173,129	0.519 %	\$2,784		\$2,784	\$26	\$2,810
Commissions & Committees	4,735	0.014 %	\$76		\$76	\$1	\$77
Planning	296,679	0.889 %	\$4,771		\$4,771	\$44	\$4,815
Public Works Administration	119,717	0.359 %	\$1,925		\$1,925		\$1,925
Parks Maintenance	2,110,602	6.323 %	\$33,942		\$33,942	\$316	\$34,258
Swim Center Maintenance	529,698	1.587 %	\$8,518		\$8,518	\$79	\$8,597
Urban Forest Services	149,745	0.449 %	\$2,408		\$2,408	\$22	\$2,430
Facilities Maintenance	783,400	2.347 %	\$12,598		\$12,598		\$12,598
Streets Maintenance	955,154	2.862 %	\$15,360		\$15,360	\$143	\$15,503
Traffic Signals & Lighting	296,478	0.888 %	\$4,768		\$4,768	\$44	\$4,812
Fleet	897,880	2.690 %	\$14,439		\$14,439		\$14,439
City Administration	213,358	0.639 %	\$3,431		\$3,431		\$3,431
Transportation/Plan Engineering	176,894	0.530 %	\$2,845		\$2,845		\$2,845
Recreation Administration	86,190	0.258 %	\$1,386		\$1,386	\$13	\$1,399
Recreation Facilities	55,201	0.165 %	\$888		\$888	\$8	\$896
Youth Services	161,220	0.483 %	\$2,593		\$2,593	\$24	\$2,617
Community Services	155,320	0.465 %	\$2,498		\$2,498	\$23	\$2,521
Aquatics	88,161	0.264 %	\$1,418		\$1,418	\$13	\$1,431
Golf Course	242,671	0.727 %	\$3,903		\$3,903	\$36	\$3,939
Police Administration	951,147	2.850 %	\$15,296		\$15,296	\$142	\$15,438
Patrol	170,709	0.511 %	\$2,745		\$2,745	\$26	\$2,771
Investigations	102,868	0.308 %	\$1,654		\$1,654	\$15	\$1,669
Police Support Services	166,078	0.498 %	\$2,671		\$2,671	\$25	\$2,696
Neighborhood Services	39,042	0.117 %	\$628		\$628	\$6	\$634
Traffic Safety	27,351	0.082 %	\$440		\$440	\$4	\$444
Fire Administration	217,063	0.650 %	\$3,491		\$3,491	\$32	\$3,523
Emergency Response	146,507	0.439 %	\$2,356		\$2,356	\$22	\$2,378
Fire Apparatus Service	220,011	0.659 %	\$3,538		\$3,538	\$33	\$3,571
Hazard Prevention	85,849	0.257 %	\$1,381		\$1,381	\$13	\$1,394
Training Services	129,620	0.388 %	\$2,084		\$2,084	\$19	\$2,103
Disaster Assistance	20,019	0.060 %	\$322		\$322	\$3	\$325

Insurance ISF Fund  
Detail allocation of  
Risk Management

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD208 Tourism Bid Fund	1,719,953	5.153 %	\$27,659		\$27,659	\$257	\$27,916
FD611 Parking Fund	1,563,224	4.683 %	\$25,139		\$25,139	\$234	\$25,373
FD602 Sewer Fund	3,229,062	9.674 %	\$51,928		\$51,928	\$483	\$52,411
FD621Transit Fund	974,320	2.919 %	\$15,669		\$15,669	\$146	\$15,815
FD705 Whale Rock Fund	568,828	1.704 %	\$9,148		\$9,148	\$85	\$9,233
FD711 Hazardous Mat Task Force Fund	46,211	0.138 %	\$743		\$743	\$7	\$750
Finance Non Departmental	222,242	0.666 %	\$3,574		\$3,574		\$3,574
CIP Project Engineering	109,445	0.328 %	\$1,760		\$1,760		\$1,760
Solid Waste Recycling	44,896	0.135 %	\$722		\$722	\$7	\$729
Community Services Group	115,198	0.345 %	\$1,853		\$1,853		\$1,853
Building and Safety	911,580	2.731 %	\$14,660		\$14,660	\$136	\$14,796
Stormwater and Flood Control	238,293	0.714 %	\$3,832		\$3,832	\$36	\$3,868
FD206 Law Enforcement Grant Fund	20,203	0.061 %	\$325		\$325	\$3	\$328
FD601 Water Fund	2,610,669	7.821 %	\$41,984		\$41,984	\$391	\$42,375
Office of DEI	718,456	2.152 %	\$11,554		\$11,554		\$11,554
Engineering	45,134	0.135 %	\$726		\$726	\$7	\$733
Housing Policy/Homelessness	471,850	1.414 %	\$7,588		\$7,588	\$71	\$7,659
Mobile Crisis Unit	99,532	0.298 %	\$1,601		\$1,601	\$15	\$1,616
Cultural Activities	348,269	1.043 %	\$5,601		\$5,601	\$52	\$5,653
Finance Support Services	90,179	0.270 %	\$1,450		\$1,450		\$1,450
Wellness Program	3,201	0.010 %	\$51		\$51		\$51
Jack House	5,101	0.015 %	\$82		\$82	\$1	\$83
Recruit Academy	66,984	0.201 %	\$1,077		\$1,077	\$10	\$1,087
Fire Station	29,180	0.087 %	\$469		\$469	\$4	\$473
FD202 Downtown Bid Fund	271,977	0.815 %	\$4,374		\$4,374	\$41	\$4,415
FD212 San Luis Ranch CFD	8,398	0.025 %	\$135		\$135	\$1	\$136
FD406 Public Safety Equip Replacement Fund	442,726	1.326 %	\$7,120		\$7,120	\$66	\$7,186
FD701 General Agency Fund	1,217,765	3.648 %	\$19,584		\$19,584	\$182	\$19,766
FD712 City Of SLO PEG Fund	44,188	0.132 %	\$711		\$711	\$7	\$718
FD713 SLCUSD PEG Fund	92,697	0.278 %	\$1,491		\$1,491	\$14	\$1,505
FD715 Boysen Ranch Conserv Easemt Fund	6,489	0.019 %	\$104		\$104	\$1	\$105
Ranger Program	68,110	0.204 %	\$1,095		\$1,095	\$10	\$1,105
Orcutt Area Specific Plan	109,740	0.329 %	\$1,765		\$1,765	\$16	\$1,781
FD209 SB1186 CASP Certify Fund	1,067	0.003 %	\$17		\$17		\$17
FD213 Avila Ranch CFE	4,923	0.015 %	\$79		\$79	\$1	\$80
FD504 LOVR Impact Fee Fund	114,635	0.343 %	\$1,844		\$1,844	\$17	\$1,861
FD505 Affordable Housing Fund	1,700,000	5.095 %	\$27,337		\$27,337	\$256	\$27,593
Total	33,378,584	100.000 %	\$536,779		\$536,779	\$3,906	\$540,685

(A) Alloc basis:

Operating Services and Supply Expenditures by Fund/Department/Division

## Insurance ISF Fund Detail allocation of Risk Management

User Department

**Allocation Units(A)**

**Allocated Percent**

**Gross Allocated**

**Direct Billed**

### First Allocation

### Second Allocation

**Total Allocated**

Source:

## Staffing Summaries

Insurance ISF Fund  
Detail allocation of  
WComp Premiums - PS

User Department	<u>Allocation Units(A)</u>	<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	50	50.000 %	\$962,169		\$962,169	\$7,002	\$969,171
Fire Administration	50	50.000 %	\$962,168		\$962,168	\$7,001	\$969,169
Total	100	100.000 %	\$1,924,337		\$1,924,337	\$14,003	\$1,938,340

(A) Alloc basis: Direct Allocation to Police & Fire Administration

Source:

Insurance ISF Fund

Detail allocation of

WC Premiums

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Urban Forest Services	300	0.658 %	\$6,813		\$6,813	\$65	\$6,878
Facilities Maintenance	500	1.096 %	\$11,355		\$11,355		\$11,355
Streets Maintenance	1,600	3.507 %	\$36,337		\$36,337	\$346	\$36,683
Stormwater and Flood Control	635	1.392 %	\$14,421		\$14,421	\$138	\$14,559
Traffic Signals & Lighting	200	0.438 %	\$4,542		\$4,542	\$43	\$4,585
Transportation/Plan Engineering	600	1.315 %	\$13,627		\$13,627		\$13,627
Recreation Administration	400	0.877 %	\$9,084		\$9,084	\$87	\$9,171
Recreation Facilities	100	0.219 %	\$2,271		\$2,271	\$22	\$2,293
Youth Services	800	1.753 %	\$18,169		\$18,169	\$173	\$18,342
Community Services	400	0.877 %	\$9,084		\$9,084	\$87	\$9,171
Ranger Program	800	1.753 %	\$18,169		\$18,169	\$173	\$18,342
Aquatics	100	0.219 %	\$2,271		\$2,271	\$22	\$2,293
Golf Course	400	0.877 %	\$9,084		\$9,084	\$87	\$9,171
Patrol	4,500	9.863 %	\$102,199		\$102,199	\$974	\$103,173
Investigations	1,400	3.068 %	\$31,795		\$31,795	\$303	\$32,098
Police Support Services	2,050	4.493 %	\$46,557		\$46,557	\$444	\$47,001
Neighborhood Services	100	0.219 %	\$2,271		\$2,271	\$22	\$2,293
Traffic Safety	400	0.877 %	\$9,084		\$9,084	\$87	\$9,171
Emergency Response	4,600	10.082 %	\$104,470		\$104,470	\$996	\$105,466
Hazard Prevention	600	1.315 %	\$13,627		\$13,627	\$130	\$13,757
FD601 Water Fund	3,389	7.428 %	\$76,967		\$76,967	\$734	\$77,701
FD621Transit Fund	200	0.438 %	\$4,542		\$4,542	\$43	\$4,585
City Administration	600	1.315 %	\$13,627		\$13,627		\$13,627
Economic Development	100	0.219 %	\$2,271		\$2,271	\$22	\$2,293
Natural Resource Protection	300	0.658 %	\$6,813		\$6,813	\$65	\$6,878
Community Promotion	25	0.055 %	\$568		\$568	\$5	\$573
City Attorney	600	1.315 %	\$13,627		\$13,627		\$13,627
City Clerk	450	0.986 %	\$10,220		\$10,220		\$10,220
Finance	1,500	3.288 %	\$34,066		\$34,066		\$34,066
Network Services	855	1.874 %	\$19,418		\$19,418		\$19,418
Information Services	850	1.863 %	\$19,304		\$19,304		\$19,304
Human Resources	1,000	2.192 %	\$22,711		\$22,711		\$22,711
Community Development Admin	500	1.096 %	\$11,355		\$11,355	\$108	\$11,463
Building and Safety	1,550	3.397 %	\$35,202		\$35,202	\$336	\$35,538
Public Works Administration	700	1.534 %	\$15,898		\$15,898		\$15,898
Parks Maintenance	1,300	2.849 %	\$29,524		\$29,524	\$282	\$29,806
Swim Center Maintenance	100	0.219 %	\$2,271		\$2,271	\$22	\$2,293
Fire Apparatus Service	200	0.438 %	\$4,542		\$4,542	\$43	\$4,585
Fleet	500	1.096 %	\$11,355		\$11,355		\$11,355
FD611 Parking Fund	1,622	3.555 %	\$36,837		\$36,837	\$351	\$37,188
CIP Project Engineering	1,800	3.945 %	\$40,880		\$40,880		\$40,880



Insurance ISF Fund  
Detail allocation of  
WC Premiums

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Planning	1,000	2.192 %	\$22,711		\$22,711	\$217	\$22,928
City Council	500	1.096 %	\$11,355		\$11,355		\$11,355
Community Services Group	250	0.548 %	\$5,678		\$5,678		\$5,678
Housing Policy/Homelessness	400	0.877 %	\$9,084		\$9,084	\$87	\$9,171
Solid Waste Recycling	200	0.438 %	\$4,542		\$4,542	\$43	\$4,585
Office of DEI	100	0.219 %	\$2,271		\$2,271		\$2,271
Engineering	500	1.096 %	\$11,355		\$11,355	\$108	\$11,463
FD705 Whale Rock Fund	410	0.899 %	\$9,311		\$9,311	\$89	\$9,400
FD602 Sewer Fund	3,364	7.373 %	\$76,399		\$76,399	\$728	\$77,127
Disaster Assistance	100	0.219 %	\$2,271		\$2,271	\$22	\$2,293
FD208 Tourism Bid Fund	175	0.385 %	\$3,977		\$3,977	\$36	\$4,013
Total	45,625	100.000 %	\$1,036,182		\$1,036,182	\$7,540	\$1,043,722

(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

Insurance ISF Fund  
Detail allocation of  
Liability Premiums - Direct

User Department	<u>Allocation Units(A)</u>	<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	517,039	45.249 %	\$538,050		\$538,050	\$5,988	\$544,038
Public Works Administration	395,565	34.618 %	\$411,639		\$411,639		\$411,639
Community Development Admin	230,059	20.133 %	\$239,408		\$239,408	\$2,665	\$242,073
Total	1,142,663	100.000 %	\$1,189,097		\$1,189,097	\$8,653	\$1,197,750

(A) Alloc basis: Direct to Police, Public Works and Community Development

Source:

Insurance ISF Fund Detail allocation of Liability Premium							2023
User Department	<u>Allocation Units(A)</u>	<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	40,046	0.123 %	\$1,551		\$1,551		\$1,551
Economic Development	812,262	2.505 %	\$31,464		\$31,464	\$295	\$31,759
Natural Resource Protection	266,214	0.821 %	\$10,312		\$10,312	\$97	\$10,409
Community Promotion	377,056	1.163 %	\$14,606		\$14,606	\$137	\$14,743
City Attorney	286,577	0.884 %	\$11,101		\$11,101		\$11,101
City Clerk	174,452	0.538 %	\$6,758		\$6,758		\$6,758
Finance	411,056	1.268 %	\$15,923		\$15,923		\$15,923
Network Services	2,158,515	6.656 %	\$83,614		\$83,614		\$83,614
Information Services	46,646	0.144 %	\$1,807		\$1,807		\$1,807
Human Resources	698,539	2.154 %	\$27,059		\$27,059		\$27,059
Community Development Admin	173,129	0.534 %	\$6,706		\$6,706	\$63	\$6,769
Commissions & Committees	4,735	0.015 %	\$183		\$183	\$2	\$185
Planning	296,679	0.915 %	\$11,492		\$11,492	\$108	\$11,600
Public Works Administration	119,717	0.369 %	\$4,637		\$4,637		\$4,637
Parks Maintenance	2,110,602	6.509 %	\$81,758		\$81,758	\$767	\$82,525
Swim Center Maintenance	529,698	1.633 %	\$20,519		\$20,519	\$192	\$20,711
Urban Forest Services	149,745	0.462 %	\$5,801		\$5,801	\$54	\$5,855
Facilities Maintenance	783,400	2.416 %	\$30,346		\$30,346		\$30,346
Streets Maintenance	955,154	2.946 %	\$37,000		\$37,000	\$347	\$37,347
Traffic Signals & Lighting	296,478	0.914 %	\$11,485		\$11,485	\$108	\$11,593
Fleet	897,880	2.769 %	\$34,781		\$34,781		\$34,781
City Administration	213,358	0.658 %	\$8,265		\$8,265		\$8,265
Transportation/Plan Engineering	176,894	0.546 %	\$6,852		\$6,852		\$6,852
Recreation Administration	86,190	0.266 %	\$3,339		\$3,339	\$31	\$3,370
Recreation Facilities	55,201	0.170 %	\$2,138		\$2,138	\$20	\$2,158
Youth Services	161,220	0.497 %	\$6,245		\$6,245	\$59	\$6,304
Community Services	155,320	0.479 %	\$6,017		\$6,017	\$56	\$6,073
Aquatics	88,161	0.272 %	\$3,415		\$3,415	\$32	\$3,447
Golf Course	242,671	0.748 %	\$9,400		\$9,400	\$88	\$9,488
Patrol	170,709	0.526 %	\$6,613		\$6,613	\$62	\$6,675
Investigations	102,868	0.317 %	\$3,985		\$3,985	\$37	\$4,022
Police Support Services	166,078	0.512 %	\$6,433		\$6,433	\$60	\$6,493
Neighborhood Services	39,042	0.120 %	\$1,512		\$1,512	\$14	\$1,526
Traffic Safety	27,351	0.084 %	\$1,059		\$1,059	\$10	\$1,069
Fire Administration	217,063	0.669 %	\$8,408		\$8,408	\$79	\$8,487
Emergency Response	146,507	0.452 %	\$5,675		\$5,675	\$53	\$5,728
Fire Apparatus Service	220,011	0.678 %	\$8,523		\$8,523	\$80	\$8,603
Hazard Prevention	85,849	0.265 %	\$3,326		\$3,326	\$31	\$3,357
Training Services	129,620	0.400 %	\$5,021		\$5,021	\$47	\$5,068
Disaster Assistance	20,019	0.062 %	\$775		\$775	\$7	\$782
FD208 Tourism Bid Fund	1,719,953	5.304 %	\$66,626		\$66,626	\$625	\$67,251

Insurance ISF Fund  
Detail allocation of  
Liability Premium

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD611 Parking Fund	1,563,224	4.821 %	\$60,554		\$60,554	\$568	\$61,122
FD602 Sewer Fund	3,229,062	9.958 %	\$125,084		\$125,084	\$1,173	\$126,257
FD621Transit Fund	974,320	3.005 %	\$37,742		\$37,742	\$354	\$38,096
FD705 Whale Rock Fund	568,828	1.754 %	\$22,035		\$22,035	\$207	\$22,242
FD711 Hazardous Mat Task Force Fund	46,211	0.143 %	\$1,790		\$1,790	\$17	\$1,807
Finance Non Departmental	222,242	0.685 %	\$8,609		\$8,609		\$8,609
CIP Project Engineering	109,445	0.338 %	\$4,240		\$4,240		\$4,240
Solid Waste Recycling	44,896	0.138 %	\$1,739		\$1,739	\$16	\$1,755
Community Services Group	115,198	0.355 %	\$4,462		\$4,462		\$4,462
Building and Safety	911,580	2.811 %	\$35,312		\$35,312	\$331	\$35,643
Stormwater and Flood Control	238,293	0.735 %	\$9,231		\$9,231	\$87	\$9,318
FD206 Law Enforcement Grant Fund	20,203	0.062 %	\$783		\$783	\$7	\$790
FD601 Water Fund	2,610,669	8.051 %	\$101,129		\$101,129	\$948	\$102,077
Office of DEI	718,456	2.216 %	\$27,831		\$27,831		\$27,831
Engineering	45,134	0.139 %	\$1,748		\$1,748	\$16	\$1,764
Housing Policy/Homelessness	471,850	1.455 %	\$18,278		\$18,278	\$171	\$18,449
Mobile Crisis Unit	99,532	0.307 %	\$3,856		\$3,856	\$36	\$3,892
Cultural Activities	348,269	1.074 %	\$13,491		\$13,491	\$127	\$13,618
Finance Support Services	90,179	0.278 %	\$3,493		\$3,493		\$3,493
Wellness Program	3,201	0.010 %	\$124		\$124		\$124
Jack House	5,101	0.016 %	\$198		\$198	\$2	\$200
Recruit Academy	66,984	0.207 %	\$2,595		\$2,595	\$24	\$2,619
Fire Station	29,180	0.090 %	\$1,130		\$1,130	\$11	\$1,141
FD202 Downtown Bid Fund	271,977	0.839 %	\$10,536		\$10,536	\$99	\$10,635
FD212 San Luis Ranch CFD	8,398	0.026 %	\$325		\$325	\$3	\$328
FD406 Public Safety Equip Replacement Fund	442,726	1.365 %	\$17,150		\$17,150	\$161	\$17,311
FD701 General Agency Fund	1,217,765	3.755 %	\$47,172		\$47,172	\$442	\$47,614
FD712 City Of SLO PEG Fund	44,188	0.136 %	\$1,712		\$1,712	\$16	\$1,728
FD713 SLCUSD PEG Fund	92,697	0.286 %	\$3,591		\$3,591	\$34	\$3,625
FD715 Boysen Ranch Conserv Easemt Fund	6,489	0.020 %	\$251		\$251	\$2	\$253
Ranger Program	68,110	0.210 %	\$2,638		\$2,638	\$25	\$2,663
Orcutt Area Specific Plan	109,740	0.338 %	\$4,251		\$4,251	\$40	\$4,291
FD209 SB1186 CASP Certify Fund	1,067	0.003 %	\$41		\$41		\$41
FD213 Avila Ranch CFE	4,923	0.015 %	\$191		\$191	\$2	\$193
FD504 LOVR Impact Fee Fund	114,635	0.354 %	\$4,441		\$4,441	\$42	\$4,483
FD505 Affordable Housing Fund	1,700,000	5.242 %	\$65,854		\$65,854	\$619	\$66,473
Total	32,427,437	100.000 %	\$1,256,137		\$1,256,137	\$9,141	\$1,265,278

(A) Alloc basis: Operating Services and Supply Expenditures by Fund/Department/Division

Source:

	<u>Total</u>	<u>Risk Management</u>	<u>WComp Premiums - PS</u>	<u>WC Premiums</u>	<u>Liability Premiums - Direct</u>	<u>Liability Premium</u>
City Council	\$13,550	\$644		\$11,355		\$1,551
Office of DEI	\$41,656	\$11,554		\$2,271		\$27,831
City Administration	\$25,323	\$3,431		\$13,627		\$8,265
Community Services Group	\$11,993	\$1,853		\$5,678		\$4,462
City Attorney	\$29,337	\$4,609		\$13,627		\$11,101
City Clerk	\$19,783	\$2,805		\$10,220		\$6,758
Finance	\$56,599	\$6,610		\$34,066		\$15,923
Network Services	\$137,744	\$34,712		\$19,418		\$83,614
Information Services	\$21,861	\$750		\$19,304		\$1,807
Finance Support Services	\$4,943	\$1,450				\$3,493
Finance Non Departmental	\$12,183	\$3,574				\$8,609
Human Resources	\$61,004	\$11,234		\$22,711		\$27,059
Wellness Program	\$175	\$51				\$124
Public Works Administration	\$434,099	\$1,925		\$15,898	\$411,639	\$4,637
Facilities Maintenance	\$54,299	\$12,598		\$11,355		\$30,346
Fleet	\$60,575	\$14,439		\$11,355		\$34,781
CIP Project Engineering	\$46,880	\$1,760		\$40,880		\$4,240
Transportation/Plan Engineering	\$23,324	\$2,845		\$13,627		\$6,852
Cultural Activities	\$19,271	\$5,653				\$13,618
Economic Development	\$47,235	\$13,183		\$2,293		\$31,759
Natural Resource Protection	\$21,608	\$4,321		\$6,878		\$10,409
Community Promotion	\$21,436	\$6,120		\$573		\$14,743
Community Development Admin	\$263,115	\$2,810		\$11,463	\$242,073	\$6,769
Commissions & Committees	\$262	\$77				\$185
Planning	\$39,343	\$4,815		\$22,928		\$11,600
Engineering	\$13,960	\$733		\$11,463		\$1,764
Building and Safety	\$85,977	\$14,796		\$35,538		\$35,643
Housing Policy/Homelessness	\$35,279	\$7,659		\$9,171		\$18,449
Parks Maintenance	\$146,589	\$34,258		\$29,806		\$82,525
Swim Center Maintenance	\$31,601	\$8,597		\$2,293		\$20,711
Urban Forest Services	\$15,163	\$2,430		\$6,878		\$5,855
Streets Maintenance	\$89,533	\$15,503		\$36,683		\$37,347
Traffic Signals & Lighting	\$20,990	\$4,812		\$4,585		\$11,593
Stormwater and Flood Control	\$27,745	\$3,868		\$14,559		\$9,318
Solid Waste Recycling	\$7,069	\$729		\$4,585		\$1,755
Recreation Administration	\$13,940	\$1,399		\$9,171		\$3,370
Recreation Facilities	\$5,347	\$896		\$2,293		\$2,158
Youth Services	\$27,263	\$2,617		\$18,342		\$6,304
Community Services	\$17,765	\$2,521		\$9,171		\$6,073
Ranger Program	\$22,110	\$1,105		\$18,342		\$2,663

	Insurance ISF Fund Departmental Cost Allocation Summary					
	<u>Total</u>	<u>Risk Management</u>	<u>WComp Premiums - PS</u>	<u>WC Premiums</u>	<u>Liability Premiums - Direct</u>	<u>Liability Premium</u>
Aquatics	\$7,171	\$1,431		\$2,293		\$3,447
Golf Course	\$22,598	\$3,939		\$9,171		\$9,488
Jack House	\$283	\$83				\$200
Police Administration	\$1,528,647	\$15,438	\$969,171		\$544,038	
Patrol	\$112,619	\$2,771		\$103,173		\$6,675
Investigations	\$37,789	\$1,669		\$32,098		\$4,022
Police Support Services	\$56,190	\$2,696		\$47,001		\$6,493
Neighborhood Services	\$4,453	\$634		\$2,293		\$1,526
Traffic Safety	\$10,684	\$444		\$9,171		\$1,069
Fire Administration	\$981,179	\$3,523	\$969,169			\$8,487
Emergency Response	\$113,572	\$2,378		\$105,466		\$5,728
Hazard Prevention	\$18,508	\$1,394		\$13,757		\$3,357
Training Services	\$7,171	\$2,103				\$5,068
Recruit Academy	\$3,706	\$1,087				\$2,619
Fire Apparatus Service	\$16,759	\$3,571		\$4,585		\$8,603
Fire Station	\$1,614	\$473				\$1,141
Mobile Crisis Unit	\$5,508	\$1,616				\$3,892
Disaster Assistance	\$3,400	\$325		\$2,293		\$782
Orcutt Area Specific Plan	\$6,072	\$1,781				\$4,291
FD202 Downtown Bid Fund	\$15,050	\$4,415				\$10,635
FD206 Law Enforcement Grant Fund	\$1,118	\$328				\$790
FD208 Tourism Bid Fund	\$99,180	\$27,916		\$4,013		\$67,251
FD209 SB1186 CASP Certify Fund	\$58	\$17				\$41
FD212 San Luis Ranch CFD	\$464	\$136				\$328
FD213 Avila Ranch CFE	\$273	\$80				\$193
FD406 Public Safety Equip Replacement Fund	\$24,497	\$7,186				\$17,311
FD504 LOVR Impact Fee Fund	\$6,344	\$1,861				\$4,483
FD505 Affordable Housing Fund	\$94,066	\$27,593				\$66,473
FD601 Water Fund	\$222,153	\$42,375		\$77,701		\$102,077
FD602 Sewer Fund	\$255,795	\$52,411		\$77,127		\$126,257
FD611 Parking Fund	\$123,683	\$25,373		\$37,188		\$61,122
FD621Transit Fund	\$58,496	\$15,815		\$4,585		\$38,096
FD701 General Agency Fund	\$67,380	\$19,766				\$47,614
FD705 Whale Rock Fund	\$40,875	\$9,233		\$9,400		\$22,242
FD711 Hazardous Mat Task Force Fund	\$2,557	\$750				\$1,807
FD712 City Of SLO PEG Fund	\$2,446	\$718				\$1,728
FD713 SLCUSD PEG Fund	\$5,130	\$1,505				\$3,625
FD715 Boysen Ranch Conserv Easemt Fund	\$358	\$105				\$253
Total	\$5,985,775	\$540,685	\$1,938,340	\$1,043,722	\$1,197,750	\$1,265,278

**SCHEDULE 21.01**

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

NATURE AND EXTENT OF SERVICE

The Natural Resources Protection division 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.

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$983,010			\$983,010
Total to be allocated	<u>\$983,010</u>	:	:	<u>\$983,010</u>



Natural Resources Protection (Utility Services)

Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Natural Resources - General Government</u>	<u>Program Support</u>
<b><u>Wages &amp; Benefits</u></b>				
SALARIES & WAGES	\$496,355		\$496,355	
FRINGE BENEFITS	\$220,441		\$220,441	
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$266,214		\$266,214	
Departmental Expenditures	<u>\$983,010</u>	.	<u>\$983,010</u>	.
Functional Cost	<u>\$983,010</u>	.	<u>\$983,010</u>	.
Allocable Costs	<u>\$983,010</u>	.	<u>\$983,010</u>	.
Unallocated	(\$983,010)	.	(\$983,010)	.
<b>1st Allocation</b>	.	.	.	.
Functional Cost	.	.	.	.
Allocable Costs	.	.	.	.
<b>2nd Allocation</b>	.	.	.	.
<b>Total allocated</b>	:	:	:	:

Natural Resources Protection (Utility Services)

Detail allocation of  
Program Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD601 Water Fund	505	20.000 %		(\$505)	(\$505)		(\$505)
FD602 Sewer Fund	2,020	80.000 %		(\$2,020)	(\$2,020)		(\$2,020)
Subtotal	2,525	100.000 %		(\$2,525)	(\$2,525)		(\$2,525)
Direct Billed				\$2,525	\$2,525		\$2,525
Total	2,525	100.000 %	\$0	\$0	\$0	\$0	\$0

(A) Alloc basis:

Fixed amount per budget

Source:

Accounting

	<u>Total</u>	<u>Program Support</u>
FD601 Water Fund	(\$505)	(\$505)
FD602 Sewer Fund	(\$2,020)	(\$2,020)
Subtotal	(\$2,525)	(\$2,525)
Direct Billed	\$2,525	\$2,525
Total		

**SCHEDULE 22.01**

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

NATURE AND EXTENT OF SERVICE

The Engineering Development Review division oversees design and construction of various public works projects built by private developers for City ownership. These projects typically include additions to the City's water, wastewater, recycled water. Since 2002, this program has been responsible for the review of the design of private development projects for compliance with the water and sewer elements of the General Plan and Municipal Code requirements.

This division is also responsible for verifying plan compliance to local and state regulations for water and sewer services that are operated and maintained by the Utilities Department certified operators.

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

- **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 provided back to Engineering Development Review to facilitate the review and inspection of development projects.

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Allocated additions:				
1015001 - Public Works Administration	\$31,770	\$9,213	\$40,983	
Total allocated additions:	<u>\$31,770</u>	<u>\$9,213</u>	<u>\$40,983</u>	<u>\$40,983</u>
Total to be allocated	<u><b>\$31,770</b></u>	<u><b>\$9,213</b></u>		<u><b>\$40,983</b></u>

Eng Dev Review (Utility Services)

Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Development Review Services</u>	<u>Utility Services</u>
<b><u>Other Expense and Cost</u></b>				
SALARIES & WAGES				
FRINGE BENEFITS				
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES				
Additions: 1st				
Other	\$31,770		\$31,770	
Functional Cost	\$31,770		\$31,770	
Allocable Costs	\$31,770		\$31,770	
Unallocated	(\$31,770)		(\$31,770)	
<b>1st Allocation</b>				
Additions: 2nd				
Other	\$9,213		\$9,213	
Functional Cost	\$9,213		\$9,213	
Allocable Costs	\$9,213		\$9,213	
Unallocated	(\$9,213)		(\$9,213)	
<b>2nd Allocation</b>				
<b>Total allocated</b>				

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

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD601 Water Fund	50	50.000 %		(\$29,988)	(\$29,988)		(\$29,988)
FD602 Sewer Fund	50	50.000 %		(\$29,988)	(\$29,988)		(\$29,988)
Subtotal	100	100.000 %		(\$59,976)	(\$59,976)		(\$59,976)
Direct Billed				\$59,976	\$59,976		\$59,976
Total	100	100.000 %	\$0	\$0	\$0	\$0	\$0

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

Source: Cheryl Blair

	Total	Utility Services
FD601 Water Fund	(\$29,988)	(\$29,988)
FD602 Sewer Fund	(\$29,988)	(\$29,988)
Subtotal	(\$59,976)	(\$59,976)
Direct Billed	\$59,976	\$59,976
Total		