

CITY OF SAN LUIS OBISPO, CA

2 CFR PART 200  
COST ALLOCATION PLAN

Fiscal Year 2023  
Prepared April 26, 2024

**Mahoney  
& Associates Consulting, LLC**

*Specializing in Cost Plans & Government Finance*

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## **COST ALLOCATION METHODOLOGY**

### **INTRODUCTION**

The cost allocation plan was prepared in accordance with the 2CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. A consistent approach has been followed in the 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 or required by 2 CFR Part 200), plus all allocated costs from all 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 an 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.

## **FORMAT**

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

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

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

Sections – sections on each central service are presented in the following format:

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

**FORMAT (Continued)**

1. Costs to be Allocated by Function – costs for each Central Service are functionalized to the extent deemed necessary to insure the application of allocation basis which most closely correlate with the benefits derived by receiving programs. Total costs allocated are the same as reflected on the previous schedule. Functions of the central services are listed across the top of the page and a detailed schedule is provided on each function.
2. 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.
3. Departmental Cost Allocation Summary – provides a summary of the costs allocated by function. The programs that received 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. It was the primary objective of Mahoney & Associates to use data representative of services provided to users while still adhering to the specifications of the 2 CFR Part 200 cost principles.



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The logo features a large, stylized ampersand (&) in a light gray color, positioned behind the company name. The company name is written in a black, serif font, with "Mahoney" on the top line, "Associates Consulting, LLC" on the second line, and "Specializing in Cost Plans & Government Finance" on the third line in a smaller, italicized font.  
Mahoney  
Associates Consulting, LLC  
*Specializing in Cost Plans & Government Finance*

## **CERTIFICATE OF COST ALLOCATION PLAN**

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal to establish cost allocations or billings for Fiscal Year 2023 (July 1, 2022 through June 30, 2023) are allowable in accordance with the requirements of 2 CFR 200 and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: \_\_\_\_\_

Signature: \_\_\_\_\_

Name of Official: \_\_\_\_\_

Title: \_\_\_\_\_

Date of Execution: \_\_\_\_\_

# Organizational Chart

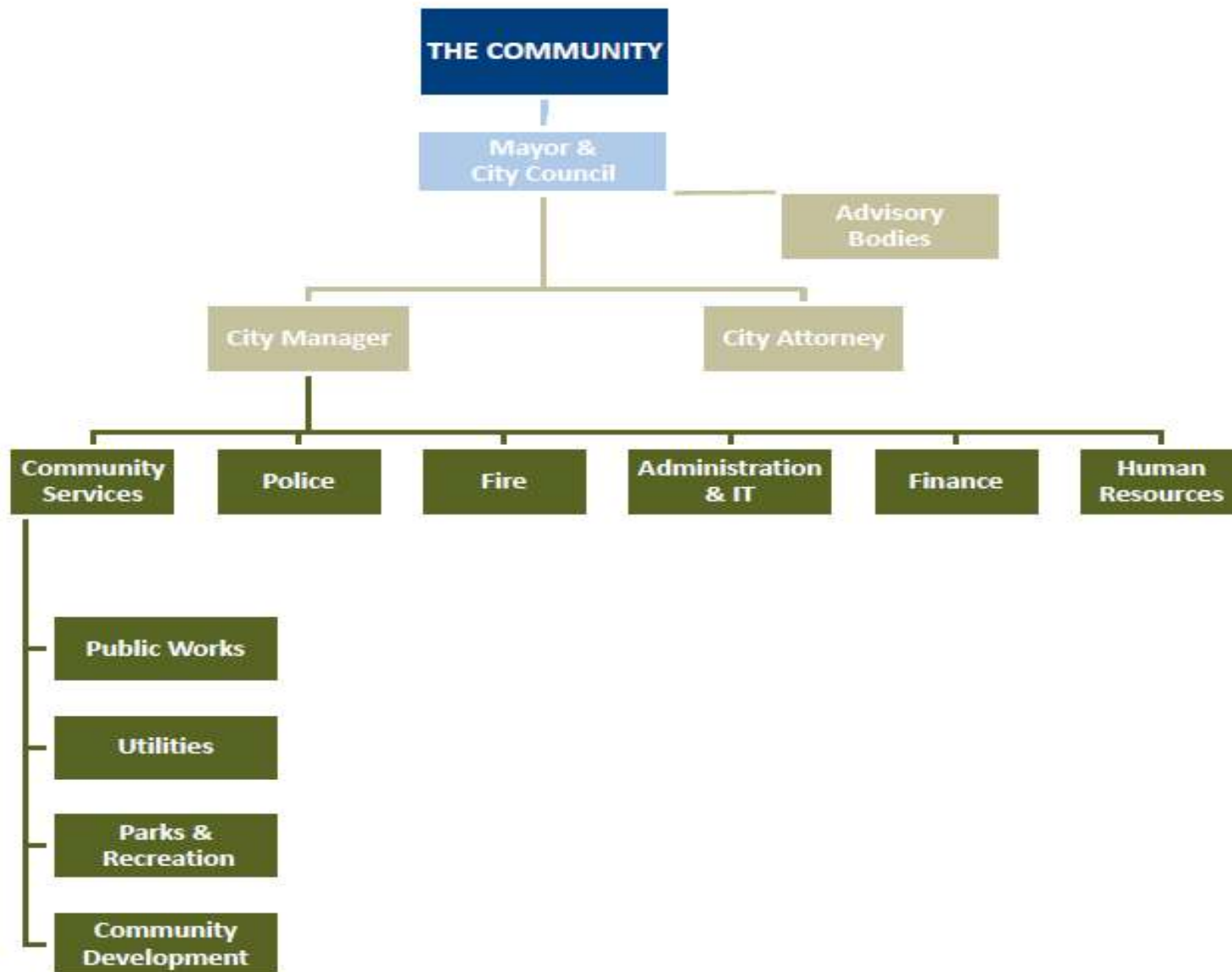


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Allocated Costs by Department

Central Service Departments	<u>City Council</u>	<u>Cultural Activities</u>	<u>Econ Dev</u>	<u>Nat Res Protection</u>	<u>Tour/Bid Promo</u>	<u>Comm Promotion</u>	<u>Office of DEI</u>	<u>Comm Dev Admin</u>	<u>Commissions &amp; Comm</u>
Building Charge	\$7,310	\$321	\$292	\$2,220			\$625	\$15,166	
City Administration	\$3,273	\$4,859	\$116,207	\$90,017		\$5,885	\$13,789	\$11,731	\$207
Community Services Group								\$145,618	
City Attorney	\$2,867	\$4,256	\$12,623	\$12,013		\$5,155	\$12,078	\$10,276	\$181
City Clerk	\$764		\$153	\$459		\$39	\$153	\$68,452	
Finance	\$8,277	\$7,378	\$22,016	\$18,780		\$9,823	\$20,178	\$18,601	\$327
Network Services	\$32,815		\$5,585	\$20,524	\$5,878	\$1,009	\$7,684	\$42,802	\$1,534
Information Services	\$8,012		\$1,602	\$4,807		\$401	\$1,602	\$311,348	
Finance Support Services	\$208	\$309	\$918	\$873		\$375	\$878	\$747	\$13
Finance Non Departmental	\$232	\$2,020	\$4,710	\$1,544		\$2,186	\$4,166	\$1,004	\$27
Human Resources	\$25,990		\$5,198	\$15,594		\$1,300	\$5,198	\$25,990	
Wellness Program	\$300		\$60	\$180		\$15	\$60	\$300	
Public Works Administration									
Facilities Maintenance	\$41,631	\$1,830	\$1,663	\$12,646			\$3,558	\$31,311	
Fleet				\$5,946					
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$13,655	\$19,235	\$47,150	\$21,569		\$21,396	\$41,969	\$262,660	\$262
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$145,334</u>	<u>\$40,208</u>	<u>\$218,177</u>	<u>\$207,172</u>	<u>\$5,878</u>	<u>\$47,584</u>	<u>\$111,938</u>	<u>\$946,006</u>	<u>\$2,551</u>
Proposed Costs	\$145,334	\$40,208	\$218,177	\$207,172	\$5,878	\$47,584	\$111,938	\$946,006	\$2,551

Allocated Costs by Department

Central Service Departments	<u>Planning</u>	<u>Engineering</u>	<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>
Building Charge	\$3,647	\$3,647	\$10,140		\$3,832		\$590	\$4,422	
City Administration	\$22,240	\$12,985	\$40,397	\$15,410	\$49,828	\$9,380	\$4,738	\$30,864	\$7,760
Community Services Group									
City Attorney	\$19,480	\$11,374	\$35,384	\$13,498	\$43,644	\$8,216	\$4,150	\$27,034	\$6,798
City Clerk	\$1,528	\$764	\$2,369	\$612	\$1,987	\$153	\$459	\$2,445	\$305
Finance	\$31,457	\$16,241	\$58,114	\$24,173	\$82,460	\$19,182	\$9,026	\$52,622	\$12,427
Network Services	\$71,615	\$34,027	\$106,301	\$18,252	\$90,597	\$11,795	\$23,158	\$88,681	\$29,229
Information Services	\$16,024	\$8,012	\$24,838	\$6,410	\$20,831	\$1,602	\$4,807	\$25,638	\$3,205
Finance Support Services	\$1,416	\$827	\$2,573	\$981	\$3,173	\$597	\$302	\$1,965	\$494
Finance Non Departmental	\$1,720	\$262	\$5,286	\$2,736	\$12,239	\$3,072	\$868	\$5,539	\$1,719
Human Resources	\$51,980	\$25,990	\$82,068	\$20,792	\$67,574	\$5,198	\$15,594	\$83,167	\$10,396
Wellness Program	\$601	\$300	\$931	\$240	\$781	\$60	\$180	\$961	\$121
Public Works Administration					\$181,167	\$80,735	\$102,285	\$199,057	\$94,397
Facilities Maintenance	\$10,401	\$7,529	\$20,934		\$121,734		\$6,345	\$66,039	\$6,354
Fleet	\$10,812		\$28,039		\$178,378	\$1,589	\$35,297	\$304,568	\$29,422
CIP Project Engineering									
Transportation/Plan Engineering	\$298,910	\$201,969							
Insurance ISF Fund	\$39,274	\$13,937	\$85,822	\$35,215	\$146,321	\$31,544	\$15,137	\$89,372	\$20,952
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$581,105</u>	<u>\$337,864</u>	<u>\$503,196</u>	<u>\$138,319</u>	<u>\$1,004,546</u>	<u>\$173,123</u>	<u>\$222,936</u>	<u>\$982,374</u>	<u>\$223,579</u>
Proposed Costs	\$581,105	\$337,864	\$503,196	\$138,319	\$1,004,546	\$173,123	\$222,936	\$982,374	\$223,579

Allocated Costs by Department

Central Service Departments	<u>Stormwater/Flood Control</u>	<u>Water Resource Rec</u>	<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>
Building Charge									
City Administration	\$15,031	\$3	\$3,637	\$11,785	\$4,550	\$16,541	\$8,396	\$10,972	\$8,661
Community Services Group			\$35,593	\$107,665					
City Attorney	\$13,165	\$2	\$3,186	\$10,323	\$3,986	\$14,488	\$7,354	\$9,611	\$7,586
City Clerk	\$971		\$305	\$12,557	\$153	\$1,223	\$612	\$1,223	\$153
Finance	\$22,177	\$2	\$5,482	\$16,832	\$5,957	\$25,490	\$14,414	\$19,413	\$10,042
Network Services	\$33,058		\$8,542	\$24,079	\$25,783	\$67,913	\$29,211	\$45,423	\$29,775
Information Services	\$35,437		\$3,205	\$25,356	\$1,602	\$12,819	\$6,410	\$12,819	\$1,602
Finance Support Services	\$957		\$232	\$751	\$290	\$1,053	\$535	\$699	\$552
Finance Non Departmental	\$1,382		\$261	\$500	\$320	\$935	\$901	\$395	\$511
Human Resources	\$33,007		\$10,396	\$20,792	\$5,198	\$41,584	\$20,792	\$41,584	\$5,198
Wellness Program	\$381		\$121	\$240	\$60	\$480	\$240	\$480	\$60
Public Works Administration	\$128,710								
Facilities Maintenance				\$8,953	\$507,095	\$8,953	\$8,953	\$8,953	
Fleet	\$39,379			\$11,106				\$79,772	\$2,504
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$27,694		\$7,057	\$13,916	\$5,337	\$27,214	\$17,733	\$22,071	\$7,159
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$351,349</u>	<u>\$7</u>	<u>\$78,017</u>	<u>\$264,855</u>	<u>\$560,331</u>	<u>\$218,693</u>	<u>\$115,551</u>	<u>\$253,415</u>	<u>\$73,803</u>
Proposed Costs	\$351,349	\$7	\$78,017	\$264,855	\$560,331	\$218,693	\$115,551	\$253,415	\$73,803

Allocated Costs by Department

Central Service Departments	<u>Golf Course</u>	<u>Jack House</u>	<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>
Building Charge									
City Administration	\$10,109	\$72	\$30,029	\$167,209	\$40,259	\$43,578	\$3,942	\$13,799	\$14,800
Community Services Group									
City Attorney	\$8,855	\$62	\$26,302	\$146,459	\$35,262	\$38,170	\$3,453	\$12,086	\$12,964
City Clerk	\$612		\$18,910	\$6,879	\$2,140	\$3,133	\$153	\$612	\$26,493
Finance	\$18,791	\$257	\$52,144	\$184,841	\$48,322	\$57,018	\$5,074	\$15,931	\$24,359
Network Services	\$27,148		\$99,796	\$413,205	\$106,913	\$169,088	\$20,290	\$35,716	\$84,353
Information Services	\$6,410		\$110,870	\$72,108	\$22,434	\$32,850	\$1,602	\$6,410	\$44,105
Finance Support Services	\$643	\$4	\$1,912	\$10,648	\$2,563	\$2,775	\$251	\$878	\$943
Finance Non Departmental	\$1,408	\$29	\$5,515	\$990	\$597	\$963	\$226	\$159	\$1,258
Human Resources	\$20,792		\$35,286	\$237,865	\$74,271	\$106,558	\$5,198	\$20,792	\$20,792
Wellness Program	\$240		\$390	\$2,702	\$841	\$1,232	\$60	\$240	\$240
Public Works Administration									
Facilities Maintenance			\$25,871	\$25,871	\$25,871	\$51,742	\$25,871	\$25,871	\$47,019
Fleet	\$29,095		\$47,213	\$276,074	\$106,542	\$12,884	\$11,434	\$43,824	
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$22,557	\$282	\$1,526,293	\$112,421	\$37,723	\$56,092	\$4,445	\$10,666	\$979,773
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$146,660</u>	<u>\$706</u>	<u>\$1,980,531</u>	<u>\$1,657,272</u>	<u>\$503,738</u>	<u>\$576,083</u>	<u>\$81,999</u>	<u>\$186,984</u>	<u>\$1,257,099</u>
Proposed Costs	\$146,660	\$706	\$1,980,531	\$1,657,272	\$503,738	\$576,083	\$81,999	\$186,984	\$1,257,099

Allocated Costs by Department

Central Service Departments	<u>Emergency Response</u>	<u>Hazard Prevention</u>	<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>
Building Charge									
City Administration	\$172,312	\$13,099	\$1,808	\$934	\$6,979	\$407	\$2,240	\$2,726	\$1,531
Community Services Group									
City Attorney	\$150,928	\$11,473	\$1,584	\$819	\$6,113	\$357	\$1,963	\$2,388	\$1,341
City Clerk	\$7,032	\$917			\$305			\$153	
Finance	\$190,622	\$17,772	\$4,137	\$1,940	\$12,928	\$2,361	\$3,334	\$3,967	\$2,326
Network Services	\$375,856	\$54,620	\$237		\$9,664		\$1,598	\$4,018	
Information Services	\$73,710	\$9,614			\$3,205			\$1,602	
Finance Support Services	\$10,974	\$834	\$115	\$59	\$445	\$26	\$143	\$174	\$98
Finance Non Departmental	\$850	\$497	\$751	\$388	\$1,276	\$169	\$577	\$116	\$637
Human Resources	\$243,887	\$31,187			\$10,396			\$5,198	
Wellness Program	\$2,763	\$361			\$121			\$60	
Public Works Administration									
Facilities Maintenance	\$23,503	\$23,503	\$23,503			\$23,503		\$23,503	
Fleet									
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$113,372	\$18,473	\$7,159	\$3,700	\$16,727	\$1,611	\$5,496	\$3,395	\$6,061
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$1,365,809</u>	<u>\$182,350</u>	<u>\$39,294</u>	<u>\$7,840</u>	<u>\$68,159</u>	<u>\$28,434</u>	<u>\$15,351</u>	<u>\$47,300</u>	<u>\$11,994</u>
Proposed Costs	\$1,365,809	\$182,350	\$39,294	\$7,840	\$68,159	\$28,434	\$15,351	\$47,300	\$11,994

Allocated Costs by Department

Central Service Departments	<u>FD201 Local Sales Tax</u>	<u>FD202 Downtown Bid</u>	<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>
Building Charge					\$237				
City Administration		\$3,795		\$1,850	\$26,569	\$15	\$117	\$69	
Community Services Group									
City Attorney		\$3,323		\$1,621	\$23,272	\$13	\$102	\$60	
City Clerk					\$266				
Finance	\$737	\$5,854		\$1,891	\$42,179	\$94	\$221	\$105	\$7,024
Network Services					\$4,281				
Information Services					\$2,804				
Finance Support Services		\$242		\$118	\$1,692	\$1	\$8	\$4	
Finance Non Departmental		\$1,577		\$117	\$9,974	\$6	\$49	\$28	
Human Resources					\$9,096				
Wellness Program					\$107				
Public Works Administration									
Facilities Maintenance					\$1,348				
Fleet									
CIP Project Engineering									\$125,031
Transportation/Plan Engineering									
Insurance ISF Fund		\$15,021		\$1,117	\$98,996	\$58	\$464	\$273	
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$737</u>	<u>\$29,812</u>		<u>\$6,714</u>	<u>\$220,821</u>	<u>\$187</u>	<u>\$961</u>	<u>\$539</u>	<u>\$132,055</u>
Proposed Costs	\$737	\$29,812		\$6,714	\$220,821	\$187	\$961	\$539	\$132,055

Allocated Costs by Department

Central Service Departments	<u>FD402 Fleet Replace</u>	<u>FD403 IT Replace</u>	<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>
Building Charge								\$2,211	\$2,211
City Administration				\$6,177	\$1,599	\$23,719		\$107,145	\$114,340
Community Services Group								\$64,894	\$64,924
City Attorney				\$5,410	\$1,401	\$20,770		\$93,849	\$100,150
City Clerk								\$19,116	\$25,050
Finance	\$524	\$907	\$447	\$9,650	\$2,436	\$35,926	\$638	\$215,586	\$231,147
Network Services								\$238,304	\$253,781
Information Services								\$109,565	\$102,454
Finance Support Services				\$393	\$102	\$1,511		\$6,823	\$7,282
Finance Non Departmental				\$2,567	\$665	\$9,852		\$15,139	\$18,724
Human Resources								\$176,909	\$175,610
Wellness Program								\$2,035	\$2,020
Public Works Administration									
Facilities Maintenance								\$58,397	\$58,396
Fleet								\$161,736	\$217,198
CIP Project Engineering			\$80,558				\$127,130	\$60,413	\$199,493
Transportation/Plan Engineering									
Insurance ISF Fund				\$24,452	\$6,331	\$93,885		\$221,751	\$255,332
Natural Resources Protection (Utility Services)								(\$505)	(\$2,020)
Eng Dev Review (Utility Services)								(\$29,988)	(\$29,988)
Subtotal	<u>\$524</u>	<u>\$907</u>	<u>\$81,005</u>	<u>\$48,649</u>	<u>\$12,534</u>	<u>\$185,663</u>	<u>\$127,768</u>	<u>\$1,523,380</u>	<u>\$1,796,104</u>
Proposed Costs	\$524	\$907	\$81,005	\$48,649	\$12,534	\$185,663	\$127,768	\$1,523,380	\$1,796,104

Allocated Costs by Department

Central Service Departments	<u>FD611 Parking</u>	<u>FD621 Transit</u>	<u>FD701 Genl Agency</u>	<u>FD705 Whale Rock</u>	<u>FD711 Hazardous Mat</u>	<u>FD712 City/SLO PEG</u>	<u>FD713 SLCUSD PEG</u>	<u>F715 Boysen Rnch Cons Esmt</u>	<u>All Other</u>
Building Charge		\$534							
City Administration	\$45,388	\$16,328	\$16,989	\$17,207	\$787	\$617	\$1,293	\$91	
Community Services Group	\$78,658	\$44,245		\$5,801					
City Attorney	\$39,755	\$14,301	\$14,881		\$689	\$540	\$1,132	\$79	
City Clerk	\$12,433	\$10,261		\$627					
Finance	\$93,414	\$29,649	\$25,863	\$26,109	\$1,575	\$941	\$1,959	\$200	\$117,812
Network Services	\$156,633	\$69,913		\$59,133					\$339,938
Information Services	\$45,529	\$6,165		\$38,541					\$19,145
Finance Support Services	\$2,891	\$1,039	\$1,082	\$1,095	\$50	\$40	\$83	\$5	
Finance Non Departmental	\$9,065	\$5,650	\$7,061	\$3,299	\$268	\$256	\$537	\$38	
Human Resources	\$84,311	\$10,396		\$21,311					
Wellness Program	\$974	\$121		\$246					
Public Works Administration	\$170,157	\$57,985							
Facilities Maintenance	\$58,629	\$4,694							\$83,026
Fleet	\$25,611			\$34,450					\$38,145
CIP Project Engineering	\$227,723	\$89,369							\$8,391
Transportation/Plan Engineering	\$57,056	\$41,571							
Insurance ISF Fund	\$123,460	\$58,388	\$67,257	\$40,800	\$2,553	\$2,440	\$5,119	\$358	
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$1,231,687</u>	<u>\$460,609</u>	<u>\$133,133</u>	<u>\$248,619</u>	<u>\$5,922</u>	<u>\$4,834</u>	<u>\$10,123</u>	<u>\$771</u>	<u>\$606,457</u>
Proposed Costs	\$1,231,687	\$460,609	\$133,133	\$248,619	\$5,922	\$4,834	\$10,123	\$771	\$606,457



Allocated Costs by Department

Central Service Departments	<u>Subtotal</u>	<u>Direct Billed</u>	<u>Unallocated</u>	<u>Total</u>
Building Charge	\$57,405			\$57,405
City Administration	\$1,429,074			\$1,429,074
Community Services Group	\$547,398			\$547,398
City Attorney	\$1,080,655			\$1,080,655
City Clerk	\$232,931		\$242,646	\$475,577
Finance	\$2,029,903		\$198,343	\$2,228,246
Network Services	\$3,379,755			\$3,379,755
Information Services	\$1,247,512			\$1,247,512
Finance Support Services	\$79,664			\$79,664
Finance Non Departmental	\$155,813			\$155,813
Human Resources	\$1,910,435			\$1,910,435
Wellness Program	\$21,905			\$21,905
Public Works Administration	\$1,014,493			\$1,014,493
Facilities Maintenance	\$1,485,003			\$1,485,003
Fleet	\$1,731,018			\$1,731,018
CIP Project Engineering	\$918,108	\$191,654	\$3,085,940	\$4,195,702
Transportation/Plan Engineering	\$599,506		\$1,083,550	\$1,683,056
Insurance ISF Fund	\$4,977,952			\$4,977,952
Natural Resources Protection (Utility Services)	(\$2,525)	\$2,525	\$983,010	\$983,010
Eng Dev Review (Utility Services)	(\$59,976)	\$59,976	\$39,975	\$39,975
Subtotal	<u>\$22,836,029</u>	<u>\$254,155</u>	<u>\$5,633,464</u>	<u>\$28,723,648</u>
Proposed Costs	\$22,836,029	\$254,155	\$5,633,464	\$28,723,648

Departments	Total Expenditures	Cost Adjustments	Total Allocated
Building Charge		\$132,123	
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)			
City Council			\$145,334
Cultural Activities			\$40,208
Economic Development			\$218,177
Natural Resource Protection			\$207,172
Tourism and Bid Promotion			\$5,878
Community Promotion			\$47,584
Office of DEI			\$111,938
Community Development Admin			\$946,006
Commissions & Committees			\$2,551
Planning			\$581,105
Engineering			\$337,864
Building and Safety			\$503,196
Housing Policy/Homelessness			\$138,319
Parks Maintenance			\$1,004,546
Swim Center Maintenance			\$173,123
Urban Forest Services			\$222,936
Streets Maintenance			\$982,374
Traffic Signals & Lighting			\$223,579
Stormwater and Flood Control			\$351,349
Water Resource Recovery			\$7
Solid Waste Recycling			\$78,017
Recreation Administration			\$264,855

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Recreation Facilities			\$560,331
Youth Services			\$218,693
Community Services			\$115,551
Ranger Program			\$253,415
Aquatics			\$73,803
Golf Course			\$146,660
Jack House			\$706
Police Administration			\$1,980,531
Patrol			\$1,657,272
Investigations			\$503,738
Police Support Services			\$576,083
Neighborhood Services			\$81,999
Traffic Safety			\$186,984
Fire Administration			\$1,257,099
Emergency Response			\$1,365,809
Hazard Prevention			\$182,350
Training Services			\$39,294
Recruit Academy			\$7,840
Fire Apparatus Service			\$68,159
Fire Station			\$28,434
Mobile Crisis Unit			\$15,351
Disaster Assistance			\$47,300
Orcutt Area Specific Plan			\$11,994
FD201 Local Sales Tax Fund			\$737
FD202 Downtown Bid Fund			\$29,812
FD205 CDBG Fund			
FD206 Law Enforcement Grant Fund			\$6,714
FD208 Tourism Bid Fund			\$220,821
FD209 SB1186 CASP Certify Fund			\$187
FD212 San Luis Ranch CFD			\$961
FD213 Avila Ranch CFE			\$539
FD401 Capital Outlay Engineering			\$132,055
FD402 Fleet Replace			\$524
FD403 Info Tech Replacement Fund			\$907
FD404 Major Facility Replacement Fund			\$81,005
FD406 Public Safety Equip Replacement Fund			\$48,649
FD504 LOVR Impact Fee Fund			\$12,534
FD505 Affordable Housing Fund			\$185,663
FD507 Transportation Impact Fee Fund			\$127,768
FD601 Water Fund			\$1,523,380
FD602 Sewer Fund			\$1,796,104
FD611 Parking Fund			\$1,231,687
FD621Transit Fund			\$460,609

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
FD701 General Agency Fund			\$133,133
FD705 Whale Rock Fund			\$248,619
FD711 Hazardous Mat Task Force Fund			\$5,922
FD712 City Of SLO PEG Fund			\$4,834
FD713 SLCUSD PEG Fund			\$10,123
FD715 Boysen Ranch Conserv Easemt Fund			\$771
All Other			\$606,457
Unallocated			\$5,633,464
Direct Billed			\$254,155
Total	<u>\$28,843,156</u>	<u>(\$119,508)</u>	<u>\$28,723,648</u>

Detail of Allocated Costs

Departments	<u>Building Charge</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>	<u>Info Services</u>	<u>Fin Support Svc</u>
Schedule:	1.007	2.008	3.006	4.005	5.006	6.011	7.018	8.006	9.005
Building Charge	(\$132,123)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Administration	\$2,740	(\$1,861,007)	\$0	\$16,005	\$149,058	\$25,266	\$36,522	\$55,774	\$1,243
Community Services Group	\$1,689	\$9,819	(\$723,299)	\$7,498	\$327	\$10,783	\$11,972	\$3,708	\$582
City Attorney	\$3,316	\$19,874	\$0	(\$1,400,248)	\$19,513	\$23,453	\$33,920	\$18,383	\$1,179
City Clerk	\$2,647	\$9,302	\$0	\$8,148	(\$796,527)	\$13,376	\$33,739	\$6,674	\$552
Finance	\$10,333	\$33,152	\$0	\$29,038	\$40,119	(\$2,752,793)	\$87,398	\$22,245	\$1,966
Network Services	\$5,037	\$81,106	\$0	\$42,922	\$1,307	\$74,430	(\$4,009,482)	\$57,185	\$2,906
Information Services	\$1,608	\$51,044	\$0	\$16,592	\$1,299	\$24,525	\$67,209	(\$1,588,920)	\$1,123
Finance Support Services	\$0	\$1,258	\$0	\$1,102	\$0	\$5,670	\$0	\$0	(\$103,632)
Finance Non Departmental	\$0	\$3,958	\$0	\$3,468	\$0	\$5,473	\$0	\$0	\$252
Human Resources	\$0	\$29,345	\$0	\$25,703	\$23,427	\$45,213	\$59,361	\$16,024	\$1,868
Wellness Program	\$0	\$44	\$0	\$39	\$0	\$132	\$0	\$0	\$3
Public Works Administration	\$19,702	\$19,572	\$175,901	\$17,144	\$80,703	\$26,604	\$70,748	\$106,934	\$1,247
Facilities Maintenance	\$4,300	\$19,959	\$0	\$17,482	\$764	\$64,663	\$44,177	\$8,012	\$1,271
Fleet	\$491	\$19,826	\$0	\$17,366	\$764	\$38,080	\$35,742	\$8,012	\$1,263
CIP Project Engineering	\$22,410	\$37,439	\$0	\$32,794	\$2,752	\$49,580	\$106,461	\$28,843	\$2,384
Transportation/Plan Engineering	\$445	\$16,565	\$0	\$14,509	\$917	\$22,299	\$42,478	\$9,614	\$1,055
Insurance ISF Fund	\$0	\$79,670	\$0	\$69,783	\$0	\$95,000	\$0	\$0	\$5,074
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
City Council	\$7,310	\$3,273	\$0	\$2,867	\$764	\$8,277	\$32,815	\$8,012	\$208
Cultural Activities	\$321	\$4,859	\$0	\$4,256	\$0	\$7,378	\$0	\$0	\$309
Economic Development	\$292	\$116,207	\$0	\$12,623	\$153	\$22,016	\$5,585	\$1,602	\$918
Natural Resource Protection	\$2,220	\$90,017	\$0	\$12,013	\$459	\$18,780	\$20,524	\$4,807	\$873
Tourism and Bid Promotion	\$0	\$0	\$0	\$0	\$0	\$0	\$5,878	\$0	\$0
Community Promotion	\$0	\$5,885	\$0	\$5,155	\$39	\$9,823	\$1,009	\$401	\$375
Office of DEI	\$625	\$13,789	\$0	\$12,078	\$153	\$20,178	\$7,684	\$1,602	\$878
Community Development Admin	\$15,166	\$11,731	\$145,618	\$10,276	\$68,452	\$18,601	\$42,802	\$311,348	\$747
Commissions & Committees	\$0	\$207	\$0	\$181	\$0	\$327	\$1,534	\$0	\$13
Planning	\$3,647	\$22,240	\$0	\$19,480	\$1,528	\$31,457	\$71,615	\$16,024	\$1,416
Engineering	\$3,647	\$12,985	\$0	\$11,374	\$764	\$16,241	\$34,027	\$8,012	\$827
Building and Safety	\$10,140	\$40,397	\$0	\$35,384	\$2,369	\$58,114	\$106,301	\$24,838	\$2,573
Housing Policy/Homelessness	\$0	\$15,410	\$0	\$13,498	\$612	\$24,173	\$18,252	\$6,410	\$981
Parks Maintenance	\$3,832	\$49,828	\$0	\$43,644	\$1,987	\$82,460	\$90,597	\$20,831	\$3,173
Swim Center Maintenance	\$0	\$9,380	\$0	\$8,216	\$153	\$19,182	\$11,795	\$1,602	\$597
Urban Forest Services	\$590	\$4,738	\$0	\$4,150	\$459	\$9,026	\$23,158	\$4,807	\$302
Streets Maintenance	\$4,422	\$30,864	\$0	\$27,034	\$2,445	\$52,622	\$88,681	\$25,638	\$1,965
Traffic Signals & Lighting	\$0	\$7,760	\$0	\$6,798	\$305	\$12,427	\$29,229	\$3,205	\$494
Stormwater and Flood Control	\$0	\$15,031	\$0	\$13,165	\$971	\$22,177	\$33,058	\$35,437	\$957

Departments	<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>	<u>Trans Engineering</u>	<u>FD 802 Insurance ISF Fund</u>
Schedule:	10.005	11.007	12.005	13.007	14.015	15.006	16.005	17.008	18.009
Building Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Administration	\$1,144	\$56,517	\$44	\$0	\$12,900	\$3,523	\$0	\$0	\$25,301
Community Services Group	\$618	\$12,299	\$18	\$0	\$3,178	\$0	\$0	\$0	\$11,983
City Attorney	\$1,537	\$29,517	\$44	\$0	\$15,611	\$0	\$0	\$0	\$29,312
City Clerk	\$936	\$22,138	\$33	\$0	\$12,460	\$0	\$0	\$0	\$19,766
Finance	\$2,205	\$82,127	\$109	\$0	\$48,647	\$0	\$0	\$0	\$56,551
Network Services	\$11,577	\$43,426	\$62	\$0	\$23,711	\$15,792	\$0	\$0	\$137,627
Information Services	\$250	\$41,816	\$62	\$0	\$7,568	\$0	\$0	\$0	\$21,843
Finance Support Services	\$484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,939
Finance Non Departmental	(\$207,354)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,173
Human Resources	\$4,050	(\$2,411,841)	\$73	\$0	\$25,112	\$0	\$0	\$0	\$60,952
Wellness Program	\$18	\$0	(\$24,812)	\$0	\$21,200	\$0	\$0	\$0	\$175
Public Works Administration	\$694	\$36,386	\$420	(\$2,437,126)	\$37,042	\$8,546	\$0	\$0	\$433,731
Facilities Maintenance	\$4,543	\$25,990	\$300	\$118,062	(\$1,828,390)	\$34,030	\$0	\$0	\$54,255
Fleet	\$5,207	\$25,990	\$300	\$118,062	\$88,168	(\$1,826,472)	\$0	\$0	\$60,524
CIP Project Engineering	\$635	\$94,013	\$1,081	\$821,145	\$46,268	\$27,873	(\$4,195,702)	\$0	\$46,840
Transportation/Plan Engineering	\$1,026	\$31,187	\$361	\$325,389	\$918	\$5,690	\$0	(\$1,683,056)	\$23,303
Insurance ISF Fund	\$16,617	\$0	\$0	\$0	\$604	\$0	\$0	\$0	(\$5,977,227)
Natural Resources Protection (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Eng Dev Review (Utility Services)	\$0	\$0	\$0	\$39,975	\$0	\$0	\$0	\$0	\$0
City Council	\$232	\$25,990	\$300	\$0	\$41,631	\$0	\$0	\$0	\$13,655
Cultural Activities	\$2,020	\$0	\$0	\$0	\$1,830	\$0	\$0	\$0	\$19,235
Economic Development	\$4,710	\$5,198	\$60	\$0	\$1,663	\$0	\$0	\$0	\$47,150
Natural Resource Protection	\$1,544	\$15,594	\$180	\$0	\$12,646	\$5,946	\$0	\$0	\$21,569
Tourism and Bid Promotion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Promotion	\$2,186	\$1,300	\$15	\$0	\$0	\$0	\$0	\$0	\$21,396
Office of DEI	\$4,166	\$5,198	\$60	\$0	\$3,558	\$0	\$0	\$0	\$41,969
Community Development Admin	\$1,004	\$25,990	\$300	\$0	\$31,311	\$0	\$0	\$0	\$262,660
Commissions & Committees	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$262
Planning	\$1,720	\$51,980	\$601	\$0	\$10,401	\$10,812	\$0	\$298,910	\$39,274
Engineering	\$262	\$25,990	\$300	\$0	\$7,529	\$0	\$0	\$201,969	\$13,937
Building and Safety	\$5,286	\$82,068	\$931	\$0	\$20,934	\$28,039	\$0	\$0	\$85,822
Housing Policy/Homelessness	\$2,736	\$20,792	\$240	\$0	\$0	\$0	\$0	\$0	\$35,215
Parks Maintenance	\$12,239	\$67,574	\$781	\$181,167	\$121,734	\$178,378	\$0	\$0	\$146,321
Swim Center Maintenance	\$3,072	\$5,198	\$60	\$80,735	\$0	\$1,589	\$0	\$0	\$31,544
Urban Forest Services	\$868	\$15,594	\$180	\$102,285	\$6,345	\$35,297	\$0	\$0	\$15,137
Streets Maintenance	\$5,539	\$83,167	\$961	\$199,057	\$66,039	\$304,568	\$0	\$0	\$89,372
Traffic Signals & Lighting	\$1,719	\$10,396	\$121	\$94,397	\$6,354	\$29,422	\$0	\$0	\$20,952
Stormwater and Flood Control	\$1,382	\$33,007	\$381	\$128,710	\$0	\$39,379	\$0	\$0	\$27,694

Detail of Allocated Costs

Departments	<u>Natural Resources Protection (Utility Services)</u>	<u>Eng Dev Review (Utility)</u>	<u>Total Plan Allocated</u>
Schedule:	19.005	20.005	
Building Charge	\$0	\$0	\$0
City Administration	\$0	\$0	\$0
Community Services Group	\$0	\$0	\$0
City Attorney	\$0	\$0	\$0
City Clerk	\$0	\$0	\$0
Finance	\$0	\$0	\$0
Network Services	\$0	\$0	\$0
Information Services	\$0	\$0	\$0
Finance Support Services	\$0	\$0	\$0
Finance Non Departmental	\$0	\$0	\$0
Human Resources	\$0	\$0	\$0
Wellness Program	\$0	\$0	\$0
Public Works Administration	\$0	\$0	\$0
Facilities Maintenance	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
CIP Project Engineering	\$0	\$0	\$0
Transportation/Plan Engineering	\$0	\$0	\$0
Insurance ISF Fund	\$0	\$0	\$0
Natural Resources Protection (Utility Services)	(\$983,010)	\$0	\$0
Eng Dev Review (Utility Services)	\$0	(\$39,975)	\$0
City Council	\$0	\$0	\$145,334
Cultural Activities	\$0	\$0	\$40,208
Economic Development	\$0	\$0	\$218,177
Natural Resource Protection	\$0	\$0	\$207,172
Tourism and Bid Promotion	\$0	\$0	\$5,878
Community Promotion	\$0	\$0	\$47,584
Office of DEI	\$0	\$0	\$111,938
Community Development Admin	\$0	\$0	\$946,006
Commissions & Committees	\$0	\$0	\$2,551
Planning	\$0	\$0	\$581,105
Engineering	\$0	\$0	\$337,864
Building and Safety	\$0	\$0	\$503,196
Housing Policy/Homelessness	\$0	\$0	\$138,319
Parks Maintenance	\$0	\$0	\$1,004,546
Swim Center Maintenance	\$0	\$0	\$173,123
Urban Forest Services	\$0	\$0	\$222,936
Streets Maintenance	\$0	\$0	\$982,374
Traffic Signals & Lighting	\$0	\$0	\$223,579
Stormwater and Flood Control	\$0	\$0	\$351,349

Detail of Allocated Costs

Departments	<u>Building Charge</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>	<u>Info Services</u>	<u>Fin Support Svc</u>
Water Resource Recovery	\$0	\$3	\$0	\$2	\$0	\$2	\$0	\$0	\$0
Solid Waste Recycling	\$0	\$3,637	\$35,593	\$3,186	\$305	\$5,482	\$8,542	\$3,205	\$232
Recreation Administration	\$0	\$11,785	\$107,665	\$10,323	\$12,557	\$16,832	\$24,079	\$25,356	\$751
Recreation Facilities	\$0	\$4,550	\$0	\$3,986	\$153	\$5,957	\$25,783	\$1,602	\$290
Youth Services	\$0	\$16,541	\$0	\$14,488	\$1,223	\$25,490	\$67,913	\$12,819	\$1,053
Community Services	\$0	\$8,396	\$0	\$7,354	\$612	\$14,414	\$29,211	\$6,410	\$535
Ranger Program	\$0	\$10,972	\$0	\$9,611	\$1,223	\$19,413	\$45,423	\$12,819	\$699
Aquatics	\$0	\$8,661	\$0	\$7,586	\$153	\$10,042	\$29,775	\$1,602	\$552
Golf Course	\$0	\$10,109	\$0	\$8,855	\$612	\$18,791	\$27,148	\$6,410	\$643
Jack House	\$0	\$72	\$0	\$62	\$0	\$257	\$0	\$0	\$4
Police Administration	\$0	\$30,029	\$0	\$26,302	\$18,910	\$52,144	\$99,796	\$110,870	\$1,912
Patrol	\$0	\$167,209	\$0	\$146,459	\$6,879	\$184,841	\$413,205	\$72,108	\$10,648
Investigations	\$0	\$40,259	\$0	\$35,262	\$2,140	\$48,322	\$106,913	\$22,434	\$2,563
Police Support Services	\$0	\$43,578	\$0	\$38,170	\$3,133	\$57,018	\$169,088	\$32,850	\$2,775
Neighborhood Services	\$0	\$3,942	\$0	\$3,453	\$153	\$5,074	\$20,290	\$1,602	\$251
Traffic Safety	\$0	\$13,799	\$0	\$12,086	\$612	\$15,931	\$35,716	\$6,410	\$878
Fire Administration	\$0	\$14,800	\$0	\$12,964	\$26,493	\$24,359	\$84,353	\$44,105	\$943
Emergency Response	\$0	\$172,312	\$0	\$150,928	\$7,032	\$190,622	\$375,856	\$73,710	\$10,974
Hazard Prevention	\$0	\$13,099	\$0	\$11,473	\$917	\$17,772	\$54,620	\$9,614	\$834
Training Services	\$0	\$1,808	\$0	\$1,584	\$0	\$4,137	\$237	\$0	\$115
Recruit Academy	\$0	\$934	\$0	\$819	\$0	\$1,940	\$0	\$0	\$59
Fire Apparatus Service	\$0	\$6,979	\$0	\$6,113	\$305	\$12,928	\$9,664	\$3,205	\$445
Fire Station	\$0	\$407	\$0	\$357	\$0	\$2,361	\$0	\$0	\$26
Mobile Crisis Unit	\$0	\$2,240	\$0	\$1,963	\$0	\$3,334	\$1,598	\$0	\$143
Disaster Assistance	\$0	\$2,726	\$0	\$2,388	\$153	\$3,967	\$4,018	\$1,602	\$174
Orcutt Area Specific Plan	\$0	\$1,531	\$0	\$1,341	\$0	\$2,326	\$0	\$0	\$98
FD201 Local Sales Tax Fund	\$0	\$0	\$0	\$0	\$0	\$737	\$0	\$0	\$0
FD202 Downtown Bid Fund	\$0	\$3,795	\$0	\$3,323	\$0	\$5,854	\$0	\$0	\$242
FD205 CDBG Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD206 Law Enforcement Grant Fund	\$0	\$1,850	\$0	\$1,621	\$0	\$1,891	\$0	\$0	\$118
FD208 Tourism Bid Fund	\$237	\$26,569	\$0	\$23,272	\$266	\$42,179	\$4,281	\$2,804	\$1,692
FD209 SB1186 CASP Certify Fund	\$0	\$15	\$0	\$13	\$0	\$94	\$0	\$0	\$1
FD212 San Luis Ranch CFD	\$0	\$117	\$0	\$102	\$0	\$221	\$0	\$0	\$8
FD213 Avila Ranch CFE	\$0	\$69	\$0	\$60	\$0	\$105	\$0	\$0	\$4
FD401 Capital Outlay Engineering	\$0	\$0	\$0	\$0	\$0	\$7,024	\$0	\$0	\$0
FD402 Fleet Replace	\$0	\$0	\$0	\$0	\$0	\$524	\$0	\$0	\$0
FD403 Info Tech Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$907	\$0	\$0	\$0
FD404 Major Facility Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$447	\$0	\$0	\$0
FD406 Public Safety Equip Replacement Fund	\$0	\$6,177	\$0	\$5,410	\$0	\$9,650	\$0	\$0	\$393
FD504 LOVR Impact Fee Fund	\$0	\$1,599	\$0	\$1,401	\$0	\$2,436	\$0	\$0	\$102
FD505 Affordable Housing Fund	\$0	\$23,719	\$0	\$20,770	\$0	\$35,926	\$0	\$0	\$1,511





Detail of Allocated Costs

Departments	<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	\$7
Solid Waste Recycling	\$0	\$0	\$78,017
Recreation Administration	\$0	\$0	\$264,855
Recreation Facilities	\$0	\$0	\$560,331
Youth Services	\$0	\$0	\$218,693
Community Services	\$0	\$0	\$115,551
Ranger Program	\$0	\$0	\$253,415
Aquatics	\$0	\$0	\$73,803
Golf Course	\$0	\$0	\$146,660
Jack House	\$0	\$0	\$706
Police Administration	\$0	\$0	\$1,980,531
Patrol	\$0	\$0	\$1,657,272
Investigations	\$0	\$0	\$503,738
Police Support Services	\$0	\$0	\$576,083
Neighborhood Services	\$0	\$0	\$81,999
Traffic Safety	\$0	\$0	\$186,984
Fire Administration	\$0	\$0	\$1,257,099
Emergency Response	\$0	\$0	\$1,365,809
Hazard Prevention	\$0	\$0	\$182,350
Training Services	\$0	\$0	\$39,294
Recruit Academy	\$0	\$0	\$7,840
Fire Apparatus Service	\$0	\$0	\$68,159
Fire Station	\$0	\$0	\$28,434
Mobile Crisis Unit	\$0	\$0	\$15,351
Disaster Assistance	\$0	\$0	\$47,300
Orcutt Area Specific Plan	\$0	\$0	\$11,994
FD201 Local Sales Tax Fund	\$0	\$0	\$737
FD202 Downtown Bid Fund	\$0	\$0	\$29,812
FD205 CDBG Fund	\$0	\$0	\$0
FD206 Law Enforcement Grant Fund	\$0	\$0	\$6,714
FD208 Tourism Bid Fund	\$0	\$0	\$220,821
FD209 SB1186 CASP Certify Fund	\$0	\$0	\$187
FD212 San Luis Ranch CFD	\$0	\$0	\$961
FD213 Avila Ranch CFE	\$0	\$0	\$539
FD401 Capital Outlay Engineering	\$0	\$0	\$132,055
FD402 Fleet Replace	\$0	\$0	\$524
FD403 Info Tech Replacement Fund	\$0	\$0	\$907
FD404 Major Facility Replacement Fund	\$0	\$0	\$81,005
FD406 Public Safety Equip Replacement Fund	\$0	\$0	\$48,649
FD504 LOVR Impact Fee Fund	\$0	\$0	\$12,534
FD505 Affordable Housing Fund	\$0	\$0	\$185,663

### Detail of Allocated Costs

[illegible]

# 2023

[illegible]

Detail of Allocated Costs

Departments	<u>Natural Resources Protection (Utility Services)</u>	<u>Eng Dev Review (Utility)</u>	<u>Total Plan Allocated</u>
FD507 Transportation Impact Fee Fund	\$0	\$0	\$127,768
FD601 Water Fund	(\$505)	(\$29,988)	\$1,523,380
FD602 Sewer Fund	(\$2,020)	(\$29,988)	\$1,796,104
FD611 Parking Fund	\$0	\$0	\$1,231,687
FD621Transit Fund	\$0	\$0	\$460,609
FD701 General Agency Fund	\$0	\$0	\$133,133
FD705 Whale Rock Fund	\$0	\$0	\$248,619
FD711 Hazardous Mat Task Force Fund	\$0	\$0	\$5,922
FD712 City Of SLO PEG Fund	\$0	\$0	\$4,834
FD713 SLCUSD PEG Fund	\$0	\$0	\$10,123
FD715 Boysen Ranch Conserv Easemt Fund	\$0	\$0	\$771
All Other	\$0	\$0	\$606,457
Subtotal	(\$985,535)	(\$99,951)	\$22,836,029
Direct Bill	\$2,525	\$59,976	\$254,155
Unallocated	\$983,010	\$39,975	\$5,633,464
Total	\$0	\$0	\$28,723,648

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
1011001 - City Administration	
2.004 Citywide Administration	Total Operating Expenditures by Department/Division
2.005 Netwok Services & Info Services	Direct Allocation to Network Services and Information Services
2.006 Economic Development	Direct Allocation to Economic Development
2.007 Natural Resource Planning	Direct Allocation to Natural Resources Planning
1011009 - Community Services Group	
3.004 Project Supervision	Percent of Project Supervision Time by Department/Fund
3.005 Direct Costs	Direct Allocation to Fund 602, Sewer
1011501 - City Attorney	
4.004 City Attorney	Total Operating Expenditures by Department/Division
1011021 - City Clerk	
5.004 City Clerk Services	Count of Council Agenda Items by Department/Division
5.005 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	
6.004 Accounts Payable	Accounts Payable Transaction Count by Department/Fund
6.005 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)
6.006 Purchasing	Operating Services and Supply Expenditures by Fund/Department/Division
6.007 General Finance	Total Operating Expenditures by Department/Division
6.008 Utility Billing	Direct Allocation to Water (FD601) & Sewer (FD602)
6.009 Cashier	Based on the amount of time spent by staff on this function and the relative amounts of revenue collected
6.010 Budget	Total Operating Expenditures by Department/Division
1011101 - Network Services	
7.004 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)
7.005 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)
7.006 MDC Support	Number of MDCs by Fund/Department/Division
7.007 Tablet Support	Number of Tablets by Fund/Department/Division

Summary of allocation basis

Department	Basis of allocation
7.008 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)
7.009 Network Support	Number of Dedicated Ethernet Switch Ports by Fund/Department/Division
7.010 Radios	Number of Assigned Radios by Fund/Department
7.011 Telemetry	Number of Controllers by Fund/Div/Dept
7.012 Cellular Data Services	Number of Cellular Data Air Cards and the Number of Smart Phones by Fund/Division/Department
7.013 Telephones	Number of Telephones by Fund/Department
7.014 Cuesta	
7.015 South Hills	
7.016 Tassajara	Number of Radio Repeaters by Fund/Department/Division
7.017 Direct Dept Exp	Number of Radio Repeaters by Fund/Department/Division Directly to the Benefiting General Fund Department
1011103 - Information Services	
8.004 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)
8.005 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	
9.004 General Support Services	Total Operating Expenditures by Department/Division
1012007 - Finance Non Departmental	
10.004 Non Departmental	Operating Services and Supply Expenditures by Fund/Department/Division
1013001 - Human Resources	
11.004 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)
11.005 Other Direct Exp	Directly to the Benefiting General Fund Department
11.006 Tiution Reimbursement	Tuition Exp by General Fund Department/Division
1013003 - Wellness Program	
12.004 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)
1015001 - Public Works Administration	
13.004 Deputy Director/City Engineer	Hours Supervised by Department/Division
13.005 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)
13.006 Enterprise Funds	Analysis of Time Worked

Summary of allocation basis

Department	Basis of allocation
1015005 - Facilities Maintenance	
14.004 Utilities/Janitorial - City Hall	Square Feet by Department
14.005 Utilities/Janitorial - 919 Palm Street	Square Feet by Department
14.006 Utilities - Corp Yard	Square Feet by Department
14.007 Janitorial - Corp Yard	Square Feet by Department
14.008 Utilities - Other	Square Feet by Department
14.009 Janitorial - Other	Square Feet by Department
14.010 Parking Facility Maintenance	Direct Allocation to Parking, Fund 611
14.011 Utility Fund Facilities Maintenance	Direct Allocation to Water and Sewer Funds
14.012 Transit Facilities Maintenance	Direct Allocation to Fund 621 Transit
14.013 Building Maintenance	Maintenance Square Footage by Fund/Department
14.014 Other Direct	
1015008 - Fleet	
15.004 Fleet	Count of Vehicle Equivalent Unit by Department/Division
15.005 Fuel	Fuel Costs by Department and Fund
1015009 - CIP Project Engineering	
16.004 Project Engineering	Number of Project Hours by Fund
1015010 - Transportation/Plan Engineering	
17.004 Parking	Direct Allocation to Fund 611 Parking
17.005 Transit	Direct Allocation to Fund 621 Transit
17.006 Development Review	Direct Allocation to Development Review
17.007 Long Range Plan	Direct Allocation to Long Range Plan
8020000 - Insurance ISF Fund	
18.004 Risk Management	Operating Services and Supply Expenditures by Fund/Department/Division
18.005 WComp Premiums - PS	Direct Allocation to Police & Fire Administration
18.006 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)
18.007 Liability Premiums - Direct	Direct to Police, Public Works and Community Development
18.008 Liability Premium	Operating Services and Supply Expenditures by Fund/Department/Division
1011050 - Natural Resources Protection (Utility Services)	
19.004 Program Support	Fixed amount per budget
1014050 - Eng Dev Review (Utility Services)	
20.004 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						2023
	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Hall</u>	<u>919 Palm</u>	<u>Corporation Yard</u>	
<u>Other Expense and Cost</u>						
SALARIES & WAGES						
FRINGE BENEFITS						
<u>Cost Adjustments</u>						
CITY HALL	\$40,986		\$40,986			
919 PALM	\$77,380			\$77,380		
CORPORATE YARD	\$13,757				\$13,757	
Functional Cost	\$132,123		\$40,986	\$77,380	\$13,757	
Allocable Costs	\$132,123		\$40,986	\$77,380	\$13,757	
1st Allocation	\$132,123		\$40,986	\$77,380	\$13,757	
Functional Cost						
Allocable Costs						
2nd Allocation						
Functional Cost						
Allocable Costs						
3rd Allocation						
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Allocable Costs						
121st Allocation						
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Allocable Costs						
122nd Allocation						
Functional Cost						
Allocable Costs						
123rd Allocation						
Functional Cost						
Allocable Costs						
124th Allocation						
Functional Cost						

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	<u>2,800</u>	<u>100.000 %</u>	<u>\$13,757</u>		<u>\$13,757</u>		<u>\$13,757</u>

(A) Alloc basis:

Total Square Footage Occupied By Department

Source:

Build Maint Square Footage

Building Charge  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Hall</u>	<u>919 Palm</u>	<u>Corporation Yard</u>
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	
City Council	\$7,310	\$7,310		
Cultural Activities	\$321	\$321		
Economic Development	\$292	\$292		
Natural Resource Protection	\$2,220	\$2,220		
Office of DEI	\$625	\$625		
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 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.



	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures Per Financial Statement:	\$1,502,421			\$1,502,421
Deductions:				
GENERAL GOVERNMENT	(\$27,451)			
Total deductions:	(\$27,451)			(\$27,451)
Allocated additions:				
10000000 - Building Charge	\$2,740		\$2,740	
1011501 - City Attorney		\$16,005	\$16,005	
1011021 - City Clerk		\$149,058	\$149,058	
1012000 - Finance		\$25,266	\$25,266	
1011101 - Network Services		\$36,522	\$36,522	
1011103 - Information Services		\$55,774	\$55,774	
1012006 - Finance Support Services		\$1,243	\$1,243	
1012007 - Finance Non Departmental		\$1,144	\$1,144	
1013001 - Human Resources		\$56,517	\$56,517	
1013003 - Wellness Program		\$44	\$44	
1015005 - Facilities Maintenance		\$12,900	\$12,900	
1015008 - Fleet		\$3,523	\$3,523	
8020000 - Insurance ISF Fund		\$25,301	\$25,301	
Total allocated additions:	\$2,740	\$383,297	\$386,037	\$386,037
Total to be allocated	\$1,477,710	\$383,297		\$1,861,007

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>
<b><u>Wages &amp; Benefits</u></b>						
SALARIES & WAGES	\$876,678		\$762,535	\$30,245	\$47,954	\$35,944
FRINGE BENEFITS	\$412,385		\$358,692	\$14,227	\$22,557	\$16,909
<b><u>Other Expense and Cost</u></b>						
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
<b><u>Cost Adjustments</u></b>						
Deductions	(\$27,451)	(\$27,451)				
Additions: 1st						
Other	\$2,740	\$2,740				
Functional Cost	\$1,477,710	\$2,740	\$1,282,929	\$50,886	\$80,680	\$60,475
Reallocate Admin		(\$2,740)	\$2,383	\$95	\$150	\$112
Allocable Costs	\$1,477,710		\$1,285,312	\$50,981	\$80,830	\$60,587
<b>1st Allocation</b>	<b>\$1,477,710</b>		<b>\$1,285,312</b>	<b>\$50,981</b>	<b>\$80,830</b>	<b>\$60,587</b>
Additions: 2nd						
Other	\$383,297	\$383,297				
Functional Cost	\$383,297	\$383,297				
Reallocate Admin		(\$383,297)	\$333,392	\$13,224	\$20,966	\$15,715
Allocable Costs	\$383,297		\$333,392	\$13,224	\$20,966	\$15,715
<b>2nd Allocation</b>	<b>\$383,297</b>		<b>\$333,392</b>	<b>\$13,224</b>	<b>\$20,966</b>	<b>\$15,715</b>
<b>Total allocated</b>	<b>\$1,861,007</b>		<b>\$1,618,704</b>	<b>\$64,205</b>	<b>\$101,796</b>	<b>\$76,302</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 %	\$2,599		\$2,599	\$674	\$3,273
Cultural Activities	348,269	0.300 %	\$3,858		\$3,858	\$1,001	\$4,859
Economic Development	1,032,915	0.890 %	\$11,443		\$11,443	\$2,968	\$14,411
Natural Resource Protection	983,010	0.847 %	\$10,890		\$10,890	\$2,825	\$13,715
Community Promotion	421,838	0.364 %	\$4,673		\$4,673	\$1,212	\$5,885
City Attorney	1,424,496	1.228 %	\$15,781		\$15,781	\$4,093	\$19,874
City Clerk	666,756	0.575 %	\$7,386		\$7,386	\$1,916	\$9,302
Finance	2,376,210	2.048 %	\$26,324		\$26,324	\$6,828	\$33,152
Network Services	3,512,394	3.027 %	\$38,910		\$38,910	\$10,093	\$49,003
Human Resources	2,103,351	1.813 %	\$23,301		\$23,301	\$6,044	\$29,345
Insurance ISF Fund	5,710,479	4.922 %	\$63,261		\$63,261	\$16,409	\$79,670
Wellness Program	3,201	0.003 %	\$35		\$35	\$9	\$44
Community Development Admin	840,891	0.725 %	\$9,315		\$9,315	\$2,416	\$11,731
Commissions & Committees	14,819	0.013 %	\$164		\$164	\$43	\$207
Planning	1,594,072	1.374 %	\$17,659		\$17,659	\$4,581	\$22,240
Building and Safety	2,895,572	2.496 %	\$32,077		\$32,077	\$8,320	\$40,397
Public Works Administration	1,402,863	1.209 %	\$15,541		\$15,541	\$4,031	\$19,572
Parks Maintenance	3,571,500	3.078 %	\$39,565		\$39,565	\$10,263	\$49,828
Swim Center Maintenance	672,335	0.579 %	\$7,448		\$7,448	\$1,932	\$9,380
Urban Forest Services	339,617	0.293 %	\$3,762		\$3,762	\$976	\$4,738
Facilities Maintenance	1,430,582	1.233 %	\$15,848		\$15,848	\$4,111	\$19,959
Streets Maintenance	2,212,230	1.907 %	\$24,507		\$24,507	\$6,357	\$30,864
Stormwater and Flood Control	1,077,395	0.929 %	\$11,935		\$11,935	\$3,096	\$15,031
Traffic Signals & Lighting	556,237	0.479 %	\$6,162		\$6,162	\$1,598	\$7,760
Fleet	1,421,074	1.225 %	\$15,743		\$15,743	\$4,083	\$19,826
Transportation/Plan Engineering	1,187,300	1.023 %	\$13,153		\$13,153	\$3,412	\$16,565
Recreation Administration	844,713	0.728 %	\$9,358		\$9,358	\$2,427	\$11,785
Recreation Facilities	326,162	0.281 %	\$3,613		\$3,613	\$937	\$4,550
Youth Services	1,185,547	1.022 %	\$13,134		\$13,134	\$3,407	\$16,541
Ranger Program	786,460	0.678 %	\$8,712		\$8,712	\$2,260	\$10,972
Aquatics	620,772	0.535 %	\$6,877		\$6,877	\$1,784	\$8,661
Police Administration	2,152,330	1.855 %	\$23,844		\$23,844	\$6,185	\$30,029
Patrol	11,984,965	10.330 %	\$132,770		\$132,770	\$34,439	\$167,209
Investigations	2,885,594	2.487 %	\$31,967		\$31,967	\$8,292	\$40,259
Neighborhood Services	282,511	0.243 %	\$3,130		\$3,130	\$812	\$3,942
Traffic Safety	989,039	0.852 %	\$10,957		\$10,957	\$2,842	\$13,799
Fire Administration	1,060,873	0.914 %	\$11,752		\$11,752	\$3,048	\$14,800
Emergency Response	12,350,737	10.645 %	\$136,822		\$136,822	\$35,490	\$172,312
Hazard Prevention	938,914	0.809 %	\$10,401		\$10,401	\$2,698	\$13,099
Training Services	129,620	0.112 %	\$1,436		\$1,436	\$372	\$1,808
Fire Station	29,180	0.025 %	\$323		\$323	\$84	\$407

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 %	\$2,165		\$2,165	\$561	\$2,726
FD202 Downtown Bid Fund	271,977	0.234 %	\$3,013		\$3,013	\$782	\$3,795
FD601 Water Fund	7,679,816	6.619 %	\$85,077		\$85,077	\$22,068	\$107,145
FD611 Parking Fund	3,253,276	2.804 %	\$36,040		\$36,040	\$9,348	\$45,388
FD602 Sewer Fund	8,195,482	7.064 %	\$90,790		\$90,790	\$23,550	\$114,340
Golf Course	724,556	0.624 %	\$8,027		\$8,027	\$2,082	\$10,109
FD705 Whale Rock Fund	1,233,383	1.063 %	\$13,663		\$13,663	\$3,544	\$17,207
Information Services	1,357,744	1.170 %	\$15,041		\$15,041	\$3,901	\$18,942
FD208 Tourism Bid Fund	1,904,368	1.641 %	\$21,097		\$21,097	\$5,472	\$26,569
FD621Transit Fund	1,170,299	1.009 %	\$12,965		\$12,965	\$3,363	\$16,328
FD206 Law Enforcement Grant Fund	132,648	0.114 %	\$1,469		\$1,469	\$381	\$1,850
Fire Apparatus Service	500,254	0.431 %	\$5,542		\$5,542	\$1,437	\$6,979
Police Support Services	3,123,544	2.692 %	\$34,603		\$34,603	\$8,975	\$43,578
Community Services	601,789	0.519 %	\$6,667		\$6,667	\$1,729	\$8,396
FD711 Hazardous Mat Task Force Fund	56,375	0.049 %	\$625		\$625	\$162	\$787
CIP Project Engineering	2,683,531	2.313 %	\$29,728		\$29,728	\$7,711	\$37,439
Community Services Group	703,825	0.607 %	\$7,797		\$7,797	\$2,022	\$9,819
Solid Waste Recycling	260,715	0.225 %	\$2,888		\$2,888	\$749	\$3,637
Finance Support Services	90,179	0.078 %	\$999		\$999	\$259	\$1,258
Finance Non Departmental	283,739	0.245 %	\$3,143		\$3,143	\$815	\$3,958
Office of DEI	988,355	0.852 %	\$10,949		\$10,949	\$2,840	\$13,789
Engineering	930,742	0.802 %	\$10,311		\$10,311	\$2,674	\$12,985
Housing Policy/Homelessness	1,104,545	0.952 %	\$12,236		\$12,236	\$3,174	\$15,410
Jack House	5,101	0.004 %	\$57		\$57	\$15	\$72
Recruit Academy	66,984	0.058 %	\$742		\$742	\$192	\$934
Mobile Crisis Unit	160,605	0.138 %	\$1,779		\$1,779	\$461	\$2,240
FD212 San Luis Ranch CFD	8,398	0.007 %	\$93		\$93	\$24	\$117
FD701 General Agency Fund	1,217,765	1.050 %	\$13,490		\$13,490	\$3,499	\$16,989
FD712 City Of SLO PEG Fund	44,188	0.038 %	\$490		\$490	\$127	\$617
FD715 Boysen Ranch Conserv Easemt Fund	6,489	0.006 %	\$72		\$72	\$19	\$91
FD406 Public Safety Equip Replacement Fund	442,726	0.382 %	\$4,905		\$4,905	\$1,272	\$6,177
FD713 SLCUSD PEG Fund	92,697	0.080 %	\$1,027		\$1,027	\$266	\$1,293
Water Resource Recovery	192		\$2		\$2	\$1	\$3
Orcutt Area Specific Plan	109,740	0.095 %	\$1,216		\$1,216	\$315	\$1,531
FD209 SB1186 CASP Certify Fund	1,067	0.001 %	\$12		\$12	\$3	\$15
FD213 Avila Ranch CFE	4,923	0.004 %	\$55		\$55	\$14	\$69
FD504 LOVR Impact Fee Fund	114,635	0.099 %	\$1,270		\$1,270	\$329	\$1,599
FD505 Affordable Housing Fund	1,700,000	1.465 %	\$18,831		\$18,831	\$4,888	\$23,719
Total	116,023,446	100.000 %	\$1,285,312		\$1,285,312	\$333,392	\$1,618,704

(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 %	\$25,491		\$25,491	\$6,612	\$32,103
Information Services	50	50.000 %	\$25,490		\$25,490	\$6,612	\$32,102
Total	100	100.000 %	\$50,981		\$50,981	\$13,224	\$64,205

(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 %	\$80,830		\$80,830	\$20,966	\$101,796
Total	100	100.000 %	\$80,830		\$80,830	\$20,966	\$101,796

(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 %	\$60,587		\$60,587	\$15,715	\$76,302
Total	100	100.000 %	\$60,587		\$60,587	\$15,715	\$76,302

(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>
Community Services Group	\$9,819	\$9,819			
City Attorney	\$19,874	\$19,874			
City Clerk	\$9,302	\$9,302			
Finance	\$33,152	\$33,152			
Network Services	\$81,106	\$49,003	\$32,103		
Information Services	\$51,044	\$18,942	\$32,102		
Finance Support Services	\$1,258	\$1,258			
Finance Non Departmental	\$3,958	\$3,958			
Human Resources	\$29,345	\$29,345			
Wellness Program	\$44	\$44			
Public Works Administration	\$19,572	\$19,572			
Facilities Maintenance	\$19,959	\$19,959			
Fleet	\$19,826	\$19,826			
CIP Project Engineering	\$37,439	\$37,439			
Transportation/Plan Engineering	\$16,565	\$16,565			
Insurance ISF Fund	\$79,670	\$79,670			
City Council	\$3,273	\$3,273			
Cultural Activities	\$4,859	\$4,859			
Economic Development	\$116,207	\$14,411		\$101,796	
Natural Resource Protection	\$90,017	\$13,715			\$76,302
Community Promotion	\$5,885	\$5,885			
Office of DEI	\$13,789	\$13,789			
Community Development Admin	\$11,731	\$11,731			
Commissions & Committees	\$207	\$207			
Planning	\$22,240	\$22,240			
Engineering	\$12,985	\$12,985			
Building and Safety	\$40,397	\$40,397			
Housing Policy/Homelessness	\$15,410	\$15,410			
Parks Maintenance	\$49,828	\$49,828			
Swim Center Maintenance	\$9,380	\$9,380			
Urban Forest Services	\$4,738	\$4,738			
Streets Maintenance	\$30,864	\$30,864			
Traffic Signals & Lighting	\$7,760	\$7,760			
Stormwater and Flood Control	\$15,031	\$15,031			
Water Resource Recovery	\$3	\$3			
Solid Waste Recycling	\$3,637	\$3,637			
Recreation Administration	\$11,785	\$11,785			
Recreation Facilities	\$4,550	\$4,550			
Youth Services	\$16,541	\$16,541			
Community Services	\$8,396	\$8,396			

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	\$10,972	\$10,972			
Aquatics	\$8,661	\$8,661			
Golf Course	\$10,109	\$10,109			
Jack House	\$72	\$72			
Police Administration	\$30,029	\$30,029			
Patrol	\$167,209	\$167,209			
Investigations	\$40,259	\$40,259			
Police Support Services	\$43,578	\$43,578			
Neighborhood Services	\$3,942	\$3,942			
Traffic Safety	\$13,799	\$13,799			
Fire Administration	\$14,800	\$14,800			
Emergency Response	\$172,312	\$172,312			
Hazard Prevention	\$13,099	\$13,099			
Training Services	\$1,808	\$1,808			
Recruit Academy	\$934	\$934			
Fire Apparatus Service	\$6,979	\$6,979			
Fire Station	\$407	\$407			
Mobile Crisis Unit	\$2,240	\$2,240			
Disaster Assistance	\$2,726	\$2,726			
Orcutt Area Specific Plan	\$1,531	\$1,531			
FD202 Downtown Bid Fund	\$3,795	\$3,795			
FD206 Law Enforcement Grant Fund	\$1,850	\$1,850			
FD208 Tourism Bid Fund	\$26,569	\$26,569			
FD209 SB1186 CASP Certify Fund	\$15	\$15			
FD212 San Luis Ranch CFD	\$117	\$117			
FD213 Avila Ranch CFE	\$69	\$69			
FD406 Public Safety Equip Replacement Fund	\$6,177	\$6,177			
FD504 LOVR Impact Fee Fund	\$1,599	\$1,599			
FD505 Affordable Housing Fund	\$23,719	\$23,719			
FD601 Water Fund	\$107,145	\$107,145			
FD602 Sewer Fund	\$114,340	\$114,340			
FD611 Parking Fund	\$45,388	\$45,388			
FD621Transit Fund	\$16,328	\$16,328			
FD701 General Agency Fund	\$16,989	\$16,989			
FD705 Whale Rock Fund	\$17,207	\$17,207			
FD711 Hazardous Mat Task Force Fund	\$787	\$787			
FD712 City Of SLO PEG Fund	\$617	\$617			
FD713 SLCUSD PEG Fund	\$1,293	\$1,293			
FD715 Boysen Ranch Conserv Easemt Fund	\$91	\$91			
Total	\$1,861,007	\$1,618,704	\$64,205	\$101,796	\$76,302

**SCHEDULE 3.01**

**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 general fund program of Solid Waste and Recycling. 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.

Community Services Group  
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
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	
1011001 - City Administration	\$7,797	\$2,022	\$9,819	
1011501 - City Attorney		\$7,498	\$7,498	
1011021 - City Clerk		\$327	\$327	
1012000 - Finance		\$10,783	\$10,783	
1011101 - Network Services		\$11,972	\$11,972	
1011103 - Information Services		\$3,708	\$3,708	
1012006 - Finance Support Services		\$582	\$582	
1012007 - Finance Non Departmental		\$618	\$618	
1013001 - Human Resources		\$12,299	\$12,299	
1013003 - Wellness Program		\$18	\$18	
1015005 - Facilities Maintenance		\$3,178	\$3,178	
8020000 - Insurance ISF Fund		\$11,983	\$11,983	
Total allocated additions:	\$9,486	\$64,988	\$74,474	\$74,474
Total to be allocated	\$658,311	\$64,988		\$723,299

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	\$9,486	\$9,486		
Functional Cost	\$658,311	\$182,362	\$474,117	\$1,832
Reallocate Admin		(\$182,362)	\$181,660	\$702
Allocable Costs	\$658,311		\$655,777	\$2,534
<b>1st Allocation</b>	<b>\$658,311</b>		<b>\$655,777</b>	<b>\$2,534</b>
Additions: 2nd				
Other	\$64,988	\$64,988		
Functional Cost	\$64,988	\$64,988		
Reallocate Admin		(\$64,988)	\$64,738	\$250
Allocable Costs	\$64,988		\$64,738	\$250
<b>2nd Allocation</b>	<b>\$64,988</b>		<b>\$64,738</b>	<b>\$250</b>
<b>Total allocated</b>	<b>\$723,299</b>		<b>\$720,515</b>	<b>\$2,784</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 %	\$59,063		\$59,063	\$5,831	\$64,894
FD602 Sewer Fund	632	8.624 %	\$56,557		\$56,557	\$5,583	\$62,140
FD611 Parking Fund	800	10.917 %	\$71,591		\$71,591	\$7,067	\$78,658
FD621Transit Fund	450	6.141 %	\$40,270		\$40,270	\$3,975	\$44,245
FD705 Whale Rock Fund	59	0.805 %	\$5,280		\$5,280	\$521	\$5,801
Solid Waste Recycling	362	4.940 %	\$32,395		\$32,395	\$3,198	\$35,593
Community Development Admin	1,481	20.210 %	\$132,534		\$132,534	\$13,084	\$145,618
Public Works Administration	1,789	24.413 %	\$160,096		\$160,096	\$15,805	\$175,901
Recreation Administration	1,095	14.943 %	\$97,991		\$97,991	\$9,674	\$107,665
Total	<u>7,328</u>	<u>100.000 %</u>	<u>\$655,777</u>		<u>\$655,777</u>	<u>\$64,738</u>	<u>\$720,515</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 %	\$2,534		\$2,534	\$250	\$2,784
Total	100	100.000 %	\$2,534		\$2,534	\$250	\$2,784

(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	\$175,901	\$175,901	
Community Development Admin	\$145,618	\$145,618	
Solid Waste Recycling	\$35,593	\$35,593	
Recreation Administration	\$107,665	\$107,665	
FD601 Water Fund	\$64,894	\$64,894	
FD602 Sewer Fund	\$64,924	\$62,140	\$2,784
FD611 Parking Fund	\$78,658	\$78,658	
FD621Transit Fund	\$44,245	\$44,245	
FD705 Whale Rock Fund	\$5,801	\$5,801	
Total	\$723,299	\$720,515	\$2,784



**SCHEDULE 4.01**

**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 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

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures Per Financial Statement:	\$1,424,496			\$1,424,496
Deductions:				
GENERAL GOVERNMENT	(\$219,907)			
Total deductions:	(\$219,907)			(\$219,907)
Allocated additions:				
10000000 - Building Charge	\$3,316		\$3,316	
1011001 - City Administration	\$15,781	\$4,093	\$19,874	
1011021 - City Clerk		\$19,513	\$19,513	
1012000 - Finance		\$23,453	\$23,453	
1011101 - Network Services		\$33,920	\$33,920	
1011103 - Information Services		\$18,383	\$18,383	
1012006 - Finance Support Services		\$1,179	\$1,179	
1012007 - Finance Non Departmental		\$1,537	\$1,537	
1013001 - Human Resources		\$29,517	\$29,517	
1013003 - Wellness Program		\$44	\$44	
1015005 - Facilities Maintenance		\$15,611	\$15,611	
8020000 - Insurance ISF Fund		\$29,312	\$29,312	
Total allocated additions:	\$19,097	\$176,562	\$195,659	\$195,659
Total to be allocated	\$1,223,686	\$176,562		\$1,400,248

	City Attorney Schedule of costs to be allocated by function		
	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Attorney</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$755,156		\$755,156
FRINGE BENEFITS	\$382,763		\$382,763
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$66,670		\$66,670
GENERAL GOVERNMENT	\$219,907	\$219,907	
Departmental Expenditures	\$1,424,496	\$219,907	\$1,204,589
<b><u>Cost Adjustments</u></b>			
Deductions	(\$219,907)	(\$219,907)	
Additions: 1st			
Other	\$19,097	\$19,097	
Functional Cost	\$1,223,686	\$19,097	\$1,204,589
Reallocate Admin		(\$19,097)	\$19,097
Allocable Costs	\$1,223,686		\$1,223,686
<b>1st Allocation</b>	<b>\$1,223,686</b>		<b>\$1,223,686</b>
Additions: 2nd			
Other	\$176,562	\$176,562	
Functional Cost	\$176,562	\$176,562	
Reallocate Admin		(\$176,562)	\$176,562
Allocable Costs	\$176,562		\$176,562
<b>2nd Allocation</b>	<b>\$176,562</b>		<b>\$176,562</b>
<b>Total allocated</b>	<b>\$1,400,248</b>		<b>\$1,400,248</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 %	\$2,499		\$2,499	\$368	\$2,867
Cultural Activities	348,269	0.303 %	\$3,710		\$3,710	\$546	\$4,256
Economic Development	1,032,915	0.899 %	\$11,004		\$11,004	\$1,619	\$12,623
Natural Resource Protection	983,010	0.856 %	\$10,472		\$10,472	\$1,541	\$12,013
Community Promotion	421,838	0.367 %	\$4,494		\$4,494	\$661	\$5,155
City Clerk	666,756	0.580 %	\$7,103		\$7,103	\$1,045	\$8,148
Finance	2,376,210	2.069 %	\$25,314		\$25,314	\$3,724	\$29,038
Network Services	3,512,394	3.058 %	\$37,417		\$37,417	\$5,505	\$42,922
Human Resources	2,103,351	1.831 %	\$22,407		\$22,407	\$3,296	\$25,703
Insurance ISF Fund	5,710,479	4.971 %	\$60,834		\$60,834	\$8,949	\$69,783
Wellness Program	3,201	0.003 %	\$34		\$34	\$5	\$39
Community Development Admin	840,891	0.732 %	\$8,958		\$8,958	\$1,318	\$10,276
Commissions & Committees	14,819	0.013 %	\$158		\$158	\$23	\$181
Planning	1,594,072	1.388 %	\$16,982		\$16,982	\$2,498	\$19,480
Building and Safety	2,895,572	2.521 %	\$30,846		\$30,846	\$4,538	\$35,384
Public Works Administration	1,402,863	1.221 %	\$14,945		\$14,945	\$2,199	\$17,144
Parks Maintenance	3,571,500	3.109 %	\$38,047		\$38,047	\$5,597	\$43,644
Swim Center Maintenance	672,335	0.585 %	\$7,162		\$7,162	\$1,054	\$8,216
Urban Forest Services	339,617	0.296 %	\$3,618		\$3,618	\$532	\$4,150
Facilities Maintenance	1,430,582	1.245 %	\$15,240		\$15,240	\$2,242	\$17,482
Streets Maintenance	2,212,230	1.926 %	\$23,567		\$23,567	\$3,467	\$27,034
Stormwater and Flood Control	1,077,395	0.938 %	\$11,477		\$11,477	\$1,688	\$13,165
Traffic Signals & Lighting	556,237	0.484 %	\$5,926		\$5,926	\$872	\$6,798
Fleet	1,421,074	1.237 %	\$15,139		\$15,139	\$2,227	\$17,366
City Administration	1,502,421	1.308 %	\$16,005		\$16,005		\$16,005
Transportation/Plan Engineering	1,187,300	1.034 %	\$12,648		\$12,648	\$1,861	\$14,509
Recreation Administration	844,713	0.735 %	\$8,999		\$8,999	\$1,324	\$10,323
Recreation Facilities	326,162	0.284 %	\$3,475		\$3,475	\$511	\$3,986
Youth Services	1,185,547	1.032 %	\$12,630		\$12,630	\$1,858	\$14,488
Ranger Program	786,460	0.685 %	\$8,378		\$8,378	\$1,233	\$9,611
Aquatics	620,772	0.540 %	\$6,613		\$6,613	\$973	\$7,586
Police Administration	2,152,330	1.874 %	\$22,929		\$22,929	\$3,373	\$26,302
Patrol	11,984,965	10.434 %	\$127,676		\$127,676	\$18,783	\$146,459
Investigations	2,885,594	2.512 %	\$30,740		\$30,740	\$4,522	\$35,262
Neighborhood Services	282,511	0.246 %	\$3,010		\$3,010	\$443	\$3,453
Traffic Safety	989,039	0.861 %	\$10,536		\$10,536	\$1,550	\$12,086
Fire Administration	1,060,873	0.924 %	\$11,301		\$11,301	\$1,663	\$12,964
Emergency Response	12,350,737	10.752 %	\$131,572		\$131,572	\$19,356	\$150,928
Hazard Prevention	938,914	0.817 %	\$10,002		\$10,002	\$1,471	\$11,473
Training Services	129,620	0.113 %	\$1,381		\$1,381	\$203	\$1,584
Fire Station	29,180	0.025 %	\$311		\$311	\$46	\$357

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 %	\$2,082		\$2,082	\$306	\$2,388
FD202 Downtown Bid Fund	271,977	0.237 %	\$2,897		\$2,897	\$426	\$3,323
FD601 Water Fund	7,679,816	6.686 %	\$81,813		\$81,813	\$12,036	\$93,849
FD611 Parking Fund	3,253,276	2.832 %	\$34,657		\$34,657	\$5,098	\$39,755
FD602 Sewer Fund	8,195,482	7.135 %	\$87,306		\$87,306	\$12,844	\$100,150
Golf Course	724,556	0.631 %	\$7,719		\$7,719	\$1,136	\$8,855
Information Services	1,357,744	1.182 %	\$14,464		\$14,464	\$2,128	\$16,592
FD208 Tourism Bid Fund	1,904,368	1.658 %	\$20,287		\$20,287	\$2,985	\$23,272
FD621Transit Fund	1,170,299	1.019 %	\$12,467		\$12,467	\$1,834	\$14,301
FD206 Law Enforcement Grant Fund	132,648	0.115 %	\$1,413		\$1,413	\$208	\$1,621
Fire Apparatus Service	500,254	0.436 %	\$5,329		\$5,329	\$784	\$6,113
Police Support Services	3,123,544	2.719 %	\$33,275		\$33,275	\$4,895	\$38,170
Community Services	601,789	0.524 %	\$6,411		\$6,411	\$943	\$7,354
FD711 Hazardous Mat Task Force Fund	56,375	0.049 %	\$601		\$601	\$88	\$689
CIP Project Engineering	2,683,531	2.336 %	\$28,588		\$28,588	\$4,206	\$32,794
Community Services Group	703,825	0.613 %	\$7,498		\$7,498		\$7,498
Solid Waste Recycling	260,715	0.227 %	\$2,777		\$2,777	\$409	\$3,186
Finance Support Services	90,179	0.079 %	\$961		\$961	\$141	\$1,102
Finance Non Departmental	283,739	0.247 %	\$3,023		\$3,023	\$445	\$3,468
Office of DEI	988,355	0.860 %	\$10,529		\$10,529	\$1,549	\$12,078
Engineering	930,742	0.810 %	\$9,915		\$9,915	\$1,459	\$11,374
Housing Policy/Homelessness	1,104,545	0.962 %	\$11,767		\$11,767	\$1,731	\$13,498
Jack House	5,101	0.004 %	\$54		\$54	\$8	\$62
Recruit Academy	66,984	0.058 %	\$714		\$714	\$105	\$819
Mobile Crisis Unit	160,605	0.140 %	\$1,711		\$1,711	\$252	\$1,963
FD212 San Luis Ranch CFD	8,398	0.007 %	\$89		\$89	\$13	\$102
FD701 General Agency Fund	1,217,765	1.060 %	\$12,973		\$12,973	\$1,908	\$14,881
FD712 City Of SLO PEG Fund	44,188	0.038 %	\$471		\$471	\$69	\$540
FD715 Boysen Ranch Conserv Easemt Fund	6,489	0.006 %	\$69		\$69	\$10	\$79
FD406 Public Safety Equip Replacement Fund	442,726	0.385 %	\$4,716		\$4,716	\$694	\$5,410
FD713 SLCUSD PEG Fund	92,697	0.081 %	\$987		\$987	\$145	\$1,132
Water Resource Recovery	192		\$2		\$2		\$2
Orcutt Area Specific Plan	109,740	0.096 %	\$1,169		\$1,169	\$172	\$1,341
FD209 SB1186 CASP Certify Fund	1,067	0.001 %	\$11		\$11	\$2	\$13
FD213 Avila Ranch CFE	4,923	0.004 %	\$52		\$52	\$8	\$60
FD504 LOVR Impact Fee Fund	114,635	0.100 %	\$1,221		\$1,221	\$180	\$1,401
FD505 Affordable Housing Fund	1,700,000	1.481 %	\$18,109		\$18,109	\$2,661	\$20,770
Total	114,867,988	100.000 %	\$1,223,686		\$1,223,686	\$176,562	\$1,400,248

(A) Alloc basis:

Total Operating Expenditures by Department/Division

City Attorney  
Detail allocation of  
City Attorney

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

City Attorney  
Departmental Cost  
Allocation Summary

	Total	City Attorney
City Administration	\$16,005	\$16,005
Community Services Group	\$7,498	\$7,498
City Clerk	\$8,148	\$8,148
Finance	\$29,038	\$29,038
Network Services	\$42,922	\$42,922
Information Services	\$16,592	\$16,592
Finance Support Services	\$1,102	\$1,102
Finance Non Departmental	\$3,468	\$3,468
Human Resources	\$25,703	\$25,703
Wellness Program	\$39	\$39
Public Works Administration	\$17,144	\$17,144
Facilities Maintenance	\$17,482	\$17,482
Fleet	\$17,366	\$17,366
CIP Project Engineering	\$32,794	\$32,794
Transportation/Plan Engineering	\$14,509	\$14,509
Insurance ISF Fund	\$69,783	\$69,783
City Council	\$2,867	\$2,867
Cultural Activities	\$4,256	\$4,256
Economic Development	\$12,623	\$12,623
Natural Resource Protection	\$12,013	\$12,013
Community Promotion	\$5,155	\$5,155
Office of DEI	\$12,078	\$12,078
Community Development Admin	\$10,276	\$10,276
Commissions & Committees	\$181	\$181
Planning	\$19,480	\$19,480
Engineering	\$11,374	\$11,374
Building and Safety	\$35,384	\$35,384
Housing Policy/Homelessness	\$13,498	\$13,498
Parks Maintenance	\$43,644	\$43,644
Swim Center Maintenance	\$8,216	\$8,216
Urban Forest Services	\$4,150	\$4,150
Streets Maintenance	\$27,034	\$27,034
Traffic Signals & Lighting	\$6,798	\$6,798
Stormwater and Flood Control	\$13,165	\$13,165
Water Resource Recovery	\$2	\$2
Solid Waste Recycling	\$3,186	\$3,186
Recreation Administration	\$10,323	\$10,323
Recreation Facilities	\$3,986	\$3,986
Youth Services	\$14,488	\$14,488
Community Services	\$7,354	\$7,354
Ranger Program	\$9,611	\$9,611
Aquatics	\$7,586	\$7,586

City Attorney  
Departmental Cost  
Allocation Summary

	Total	City Attorney
Golf Course	\$8,855	\$8,855
Jack House	\$62	\$62
Police Administration	\$26,302	\$26,302
Patrol	\$146,459	\$146,459
Investigations	\$35,262	\$35,262
Police Support Services	\$38,170	\$38,170
Neighborhood Services	\$3,453	\$3,453
Traffic Safety	\$12,086	\$12,086
Fire Administration	\$12,964	\$12,964
Emergency Response	\$150,928	\$150,928
Hazard Prevention	\$11,473	\$11,473
Training Services	\$1,584	\$1,584
Recruit Academy	\$819	\$819
Fire Apparatus Service	\$6,113	\$6,113
Fire Station	\$357	\$357
Mobile Crisis Unit	\$1,963	\$1,963
Disaster Assistance	\$2,388	\$2,388
Orcutt Area Specific Plan	\$1,341	\$1,341
FD202 Downtown Bid Fund	\$3,323	\$3,323
FD206 Law Enforcement Grant Fund	\$1,621	\$1,621
FD208 Tourism Bid Fund	\$23,272	\$23,272
FD209 SB1186 CASP Certify Fund	\$13	\$13
FD212 San Luis Ranch CFD	\$102	\$102
FD213 Avila Ranch CFE	\$60	\$60
FD406 Public Safety Equip Replacement Fund	\$5,410	\$5,410
FD504 LOVR Impact Fee Fund	\$1,401	\$1,401
FD505 Affordable Housing Fund	\$20,770	\$20,770
FD601 Water Fund	\$93,849	\$93,849
FD602 Sewer Fund	\$100,150	\$100,150
FD611 Parking Fund	\$39,755	\$39,755
FD621Transit Fund	\$14,301	\$14,301
FD701 General Agency Fund	\$14,881	\$14,881
FD711 Hazardous Mat Task Force Fund	\$689	\$689
FD712 City Of SLO PEG Fund	\$540	\$540
FD713 SLCUSD PEG Fund	\$1,132	\$1,132
FD715 Boysen Ranch Conserv Easemt Fund	\$79	\$79
Total	\$1,400,248	\$1,400,248



**SCHEDULE 5.01**

**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	
1011001 - City Administration	\$7,386	\$1,916	\$9,302	
1011501 - City Attorney	\$7,103	\$1,045	\$8,148	
1012000 - Finance		\$13,376	\$13,376	
1011101 - Network Services		\$33,739	\$33,739	
1011103 - Information Services		\$6,674	\$6,674	
1012006 - Finance Support Services		\$552	\$552	
1012007 - Finance Non Departmental		\$936	\$936	
1013001 - Human Resources		\$22,138	\$22,138	
1013003 - Wellness Program		\$33	\$33	
1015005 - Facilities Maintenance		\$12,460	\$12,460	
8020000 - Insurance ISF Fund		\$19,766	\$19,766	
Total allocated additions:	<u>\$17,136</u>	<u>\$112,635</u>	<u>\$129,771</u>	<u>\$129,771</u>
Total to be allocated	<u><u>\$683,892</u></u>	<u><u>\$112,635</u></u>		<u><u>\$796,527</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	\$17,136	\$17,136			
Functional Cost	\$683,892	\$147,160	\$325,832	\$47,395	\$163,505
Reallocate Admin		(\$147,160)	\$89,336	\$12,995	\$44,829
Allocable Costs	\$683,892		\$415,168	\$60,390	\$208,334
Unallocated	(\$208,334)				(\$208,334)
<b>1st Allocation</b>	<b>\$475,558</b>		<b>\$415,168</b>	<b>\$60,390</b>	
Additions: 2nd					
Other	\$112,635	\$112,635			
Functional Cost	\$112,635	\$112,635			
Reallocate Admin		(\$112,635)	\$68,377	\$9,946	\$34,312
Allocable Costs	\$112,635		\$68,377	\$9,946	\$34,312
Unallocated	(\$34,312)				(\$34,312)
<b>2nd Allocation</b>	<b>\$78,323</b>		<b>\$68,377</b>	<b>\$9,946</b>	
<b>Total allocated</b>	<b>\$553,881</b>		<b>\$483,545</b>	<b>\$70,336</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 %	\$14,047		\$14,047	\$3,870	\$17,917
Fire Administration	13	4.887 %	\$20,290		\$20,290	\$5,591	\$25,881
FD601 Water Fund	7	2.632 %	\$10,925		\$10,925	\$3,010	\$13,935
FD602 Sewer Fund	10	3.759 %	\$15,608		\$15,608	\$4,300	\$19,908
Recreation Administration	6	2.256 %	\$9,365		\$9,365	\$2,580	\$11,945
City Administration	95	35.714 %	\$148,274		\$148,274		\$148,274
Public Works Administration	40	15.038 %	\$62,431		\$62,431	\$17,202	\$79,633
City Attorney	12	4.511 %	\$18,729		\$18,729		\$18,729
Human Resources	11	4.135 %	\$17,169		\$17,169	\$4,730	\$21,899
Finance	19	7.143 %	\$29,655		\$29,655	\$8,171	\$37,826
Community Development Admin	34	12.782 %	\$53,067		\$53,067	\$14,621	\$67,688
FD611 Parking Fund	5	1.880 %	\$7,804		\$7,804	\$2,150	\$9,954
FD621Transit Fund	5	1.880 %	\$7,804		\$7,804	\$2,152	\$9,956
Total	266	100.000 %	\$415,168		\$415,168	\$68,377	\$483,545

(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	\$67	\$459
Facilities Maintenance	500	1.082 %	\$653		\$653	\$111	\$764
Streets Maintenance	1,600	3.461 %	\$2,090		\$2,090	\$355	\$2,445
Stormwater and Flood Control	635	1.374 %	\$830		\$830	\$141	\$971
Traffic Signals & Lighting	200	0.433 %	\$261		\$261	\$44	\$305
Transportation/Plan Engineering	600	1.298 %	\$784		\$784	\$133	\$917
Recreation Administration	400	0.865 %	\$523		\$523	\$89	\$612
Recreation Facilities	100	0.216 %	\$131		\$131	\$22	\$153
Youth Services	800	1.731 %	\$1,045		\$1,045	\$178	\$1,223
Community Services	400	0.865 %	\$523		\$523	\$89	\$612
Ranger Program	800	1.731 %	\$1,045		\$1,045	\$178	\$1,223
Aquatics	100	0.216 %	\$131		\$131	\$22	\$153
Golf Course	400	0.865 %	\$523		\$523	\$89	\$612
Police Administration	650	1.406 %	\$849		\$849	\$144	\$993
Patrol	4,500	9.735 %	\$5,879		\$5,879	\$1,000	\$6,879
Investigations	1,400	3.029 %	\$1,829		\$1,829	\$311	\$2,140
Police Support Services	2,050	4.435 %	\$2,678		\$2,678	\$455	\$3,133
Neighborhood Services	100	0.216 %	\$131		\$131	\$22	\$153
Traffic Safety	400	0.865 %	\$523		\$523	\$89	\$612
Fire Administration	400	0.865 %	\$523		\$523	\$89	\$612
Emergency Response	4,600	9.951 %	\$6,010		\$6,010	\$1,022	\$7,032
Hazard Prevention	600	1.298 %	\$784		\$784	\$133	\$917
FD601 Water Fund	3,389	7.332 %	\$4,428		\$4,428	\$753	\$5,181
FD621Transit Fund	200	0.433 %	\$261		\$261	\$44	\$305
City Administration	600	1.298 %	\$784		\$784		\$784
Economic Development	100	0.216 %	\$131		\$131	\$22	\$153
Natural Resource Protection	300	0.649 %	\$392		\$392	\$67	\$459
Community Promotion	25	0.054 %	\$33		\$33	\$6	\$39
City Attorney	600	1.298 %	\$784		\$784		\$784
Finance	1,500	3.245 %	\$1,960		\$1,960	\$333	\$2,293
Network Services	855	1.850 %	\$1,117		\$1,117	\$190	\$1,307
Information Services	850	1.839 %	\$1,110		\$1,110	\$189	\$1,299
Human Resources	1,000	2.163 %	\$1,306		\$1,306	\$222	\$1,528
Community Development Admin	500	1.082 %	\$653		\$653	\$111	\$764
Building and Safety	1,550	3.353 %	\$2,025		\$2,025	\$344	\$2,369
Public Works Administration	700	1.514 %	\$915		\$915	\$155	\$1,070
Parks Maintenance	1,300	2.812 %	\$1,698		\$1,698	\$289	\$1,987
Swim Center Maintenance	100	0.216 %	\$131		\$131	\$22	\$153
Fire Apparatus Service	200	0.433 %	\$261		\$261	\$44	\$305
Fleet	500	1.082 %	\$653		\$653	\$111	\$764
FD611 Parking Fund	1,622	3.509 %	\$2,119		\$2,119	\$360	\$2,479

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 %	\$2,352		\$2,352	\$400	\$2,752
Planning	1,000	2.163 %	\$1,306		\$1,306	\$222	\$1,528
City Council	500	1.082 %	\$653		\$653	\$111	\$764
Community Services Group	250	0.541 %	\$327		\$327		\$327
Housing Policy/Homelessness	400	0.865 %	\$523		\$523	\$89	\$612
Solid Waste Recycling	200	0.433 %	\$261		\$261	\$44	\$305
Office of DEI	100	0.216 %	\$131		\$131	\$22	\$153
Engineering	500	1.082 %	\$653		\$653	\$111	\$764
FD705 Whale Rock Fund	410	0.887 %	\$536		\$536	\$91	\$627
FD602 Sewer Fund	3,364	7.277 %	\$4,395		\$4,395	\$747	\$5,142
Disaster Assistance	100	0.216 %	\$131		\$131	\$22	\$153
FD208 Tourism Bid Fund	175	0.380 %	\$224		\$224	\$42	\$266
Total	46,225	100.000 %	\$60,390		\$60,390	\$9,946	\$70,336

(A) Alloc basis:

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

Source:

Staffing Summaries

City Clerk  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Clerk Services</u>	<u>Public Counter/Main City Phone</u>
City Administration	\$149,058	\$148,274	\$784
Community Services Group	\$327		\$327
City Attorney	\$19,513	\$18,729	\$784
Finance	\$40,119	\$37,826	\$2,293
Network Services	\$1,307		\$1,307
Information Services	\$1,299		\$1,299
Human Resources	\$23,427	\$21,899	\$1,528
Public Works Administration	\$80,703	\$79,633	\$1,070
Facilities Maintenance	\$764		\$764
Fleet	\$764		\$764
CIP Project Engineering	\$2,752		\$2,752
Transportation/Plan Engineering	\$917		\$917
City Council	\$764		\$764
Economic Development	\$153		\$153
Natural Resource Protection	\$459		\$459
Community Promotion	\$39		\$39
Office of DEI	\$153		\$153
Community Development Admin	\$68,452	\$67,688	\$764
Planning	\$1,528		\$1,528
Engineering	\$764		\$764
Building and Safety	\$2,369		\$2,369
Housing Policy/Homelessness	\$612		\$612
Parks Maintenance	\$1,987		\$1,987
Swim Center Maintenance	\$153		\$153
Urban Forest Services	\$459		\$459
Streets Maintenance	\$2,445		\$2,445
Traffic Signals & Lighting	\$305		\$305
Stormwater and Flood Control	\$971		\$971
Solid Waste Recycling	\$305		\$305
Recreation Administration	\$12,557	\$11,945	\$612
Recreation Facilities	\$153		\$153
Youth Services	\$1,223		\$1,223
Community Services	\$612		\$612
Ranger Program	\$1,223		\$1,223
Aquatics	\$153		\$153
Golf Course	\$612		\$612
Police Administration	\$18,910	\$17,917	\$993
Patrol	\$6,879		\$6,879
Investigations	\$2,140		\$2,140
Police Support Services	\$3,133		\$3,133

City Clerk  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Clerk Services</u>	<u>Public Counter/Main City Phone</u>
Neighborhood Services	\$153		\$153
Traffic Safety	\$612		\$612
Fire Administration	\$26,493	\$25,881	\$612
Emergency Response	\$7,032		\$7,032
Hazard Prevention	\$917		\$917
Fire Apparatus Service	\$305		\$305
Disaster Assistance	\$153		\$153
FD208 Tourism Bid Fund	\$266		\$266
FD601 Water Fund	\$19,116	\$13,935	\$5,181
FD602 Sewer Fund	\$25,050	\$19,908	\$5,142
FD611 Parking Fund	\$12,433	\$9,954	\$2,479
FD621Transit Fund	\$10,261	\$9,956	\$305
FD705 Whale Rock Fund	\$627		\$627
Total	\$553,881	\$483,545	\$70,336



**SCHEDULE 6.01**

**FINANCE**

**NATURE AND EXTENT OF SERVICE**

The Finance Administration division organizes, leads, and monitors the functions within the Department. These include: Accounting, Revenue Management, 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** - These costs are associated with the revenue streams identified in the title. Costs are identified but not allocated.

**SCHEDULE 6.01**

**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 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 and production of the annual Citywide budget. 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, Transient Occupancy Tax and Tourism Assessment are not allocated.
- **Budget** – These costs are associated with the management and production of the annual Citywide budget. Costs are allocated based on total operating expenditures by fund/department/division.
- **Cannabis** – These costs are related to 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	
1011001 - City Administration	\$26,324	\$6,828	\$33,152	
1011501 - City Attorney	\$25,314	\$3,724	\$29,038	
1011021 - City Clerk	\$31,615	\$8,504	\$40,119	
1012000 - Finance		\$3,366	\$3,366	
1011101 - Network Services		\$87,398	\$87,398	
1011103 - Information Services		\$22,245	\$22,245	
1012006 - Finance Support Services		\$1,966	\$1,966	
1012007 - Finance Non Departmental		\$2,205	\$2,205	
1013001 - Human Resources		\$82,127	\$82,127	
1013003 - Wellness Program		\$109	\$109	
1015005 - Facilities Maintenance		\$48,647	\$48,647	
8020000 - Insurance ISF Fund		\$56,551	\$56,551	
Total allocated additions:	<u>\$93,586</u>	<u>\$323,670</u>	<u>\$417,256</u>	<u>\$417,256</u>
Total to be allocated	<u><b>\$2,432,489</b></u>	<u><b>\$323,670</b></u>		<u><b>\$2,756,159</b></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	\$93,586		\$6,392	\$7,501	\$6,725	\$9,385	\$45,892	\$1,533	\$5,524	\$10,634
Functional Cost	\$2,432,489	\$496,550	\$117,724	\$177,774	\$280,610	\$235,791	\$738,206	\$28,430	\$130,656	\$204,295
Reallocate Admin		(\$496,550)	\$30,006	\$45,892	\$73,817	\$61,021	\$186,592	\$7,249	\$33,726	\$52,195
Allocable Costs	\$2,432,489		\$147,730	\$223,666	\$354,427	\$296,812	\$924,798	\$35,679	\$164,382	\$256,490
Unallocated	(\$176,235)		(\$147,730)							
<b>1st Allocation</b>	<b>\$2,256,254</b>			<b>\$223,666</b>	<b>\$354,427</b>	<b>\$296,812</b>	<b>\$924,798</b>	<b>\$35,679</b>	<b>\$164,382</b>	<b>\$256,490</b>
Additions: 2nd										
Finance	\$3,366		\$230	\$270	\$242	\$338	\$1,651	\$55	\$199	\$381
Other	\$320,304		\$21,878	\$25,672	\$23,017	\$32,122	\$157,069	\$5,248	\$18,907	\$36,391
Functional Cost	\$323,670		\$22,108	\$25,942	\$23,259	\$32,460	\$158,720	\$5,303	\$19,106	\$36,772
Allocable Costs	\$323,670		\$22,108	\$25,942	\$23,259	\$32,460	\$158,720	\$5,303	\$19,106	\$36,772
Unallocated	(\$22,108)		(\$22,108)							
<b>2nd Allocation</b>	<b>\$301,562</b>			<b>\$25,942</b>	<b>\$23,259</b>	<b>\$32,460</b>	<b>\$158,720</b>	<b>\$5,303</b>	<b>\$19,106</b>	<b>\$36,772</b>
<b>Total allocated</b>	<b>\$2,557,816</b>			<b>\$249,608</b>	<b>\$377,686</b>	<b>\$329,272</b>	<b>\$1,083,518</b>	<b>\$40,982</b>	<b>\$183,488</b>	<b>\$293,262</b>

Finance  
Schedule of costs to be  
allocated by function

Cannabis

<b><u>Wages &amp; Benefits</u></b>	
SALARIES & WAGES	\$12,914
FRINGE BENEFITS	\$5,951
<b><u>Other Expense and Cost</u></b>	
SERVICES AND SUPPLIES	\$3,588
GENERAL GOVERNMENT	
Departmental Expenditures	<u>\$22,453</u>
<b><u>Cost Adjustments</u></b>	
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 %	\$22,108		\$22,108	\$2,652	\$24,760
FD611 Parking Fund	1,850	5.235 %	\$11,709		\$11,709	\$1,405	\$13,114
FD602 Sewer Fund	4,048	11.455 %	\$25,621		\$25,621	\$3,074	\$28,695
FD621Transit Fund	434	1.228 %	\$2,747		\$2,747	\$330	\$3,077
FD705 Whale Rock Fund	375	1.061 %	\$2,374		\$2,374	\$285	\$2,659
FD711 Hazardous Mat Task Force Fund	67	0.190 %	\$424		\$424	\$51	\$475
City Council	127	0.359 %	\$804		\$804	\$96	\$900
Economic Development	191	0.540 %	\$1,209		\$1,209	\$145	\$1,354
Natural Resource Protection	285	0.806 %	\$1,804		\$1,804	\$216	\$2,020
Community Promotion	156	0.441 %	\$987		\$987	\$118	\$1,105
Finance Support Services	531	1.503 %	\$3,361		\$3,361	\$403	\$3,764
Human Resources	730	2.066 %	\$4,620		\$4,620	\$554	\$5,174
Insurance ISF Fund	32	0.091 %	\$203		\$203	\$24	\$227
Wellness Program	9	0.025 %	\$57		\$57	\$7	\$64
Community Development Admin	384	1.087 %	\$2,430		\$2,430	\$292	\$2,722
Commissions & Committees	15	0.042 %	\$95		\$95	\$11	\$106
Planning	170	0.481 %	\$1,076		\$1,076	\$129	\$1,205
Building and Safety	282	0.798 %	\$1,785		\$1,785	\$214	\$1,999
Public Works Administration	392	1.109 %	\$2,481		\$2,481	\$298	\$2,779
Parks Maintenance	1,324	3.747 %	\$8,380		\$8,380	\$1,005	\$9,385
Swim Center Maintenance	766	2.168 %	\$4,848		\$4,848	\$582	\$5,430
Urban Forest Services	150	0.424 %	\$949		\$949	\$114	\$1,063
Facilities Maintenance	5,097	14.424 %	\$32,261		\$32,261	\$3,870	\$36,131
Streets Maintenance	551	1.559 %	\$3,487		\$3,487	\$418	\$3,905
Traffic Signals & Lighting	192	0.543 %	\$1,215		\$1,215	\$146	\$1,361
Fleet	1,216	3.441 %	\$7,696		\$7,696	\$923	\$8,619
City Administration	537	1.520 %	\$3,399		\$3,399		\$3,399
Transportation/Plan Engineering	195	0.552 %	\$1,234		\$1,234	\$148	\$1,382
Recreation Administration	358	1.013 %	\$2,266		\$2,266	\$272	\$2,538
Recreation Facilities	98	0.277 %	\$620		\$620	\$74	\$694
Youth Services	432	1.222 %	\$2,734		\$2,734	\$328	\$3,062
Community Services	340	0.962 %	\$2,152		\$2,152	\$258	\$2,410
Ranger Program	371	1.050 %	\$2,348		\$2,348	\$282	\$2,630
Aquatics	132	0.374 %	\$835		\$835	\$100	\$935
Police Administration	1,714	4.850 %	\$10,848		\$10,848	\$1,301	\$12,149
Patrol	208	0.589 %	\$1,317		\$1,317	\$158	\$1,475
Investigations	135	0.382 %	\$854		\$854	\$103	\$957
Police Support Services	108	0.306 %	\$684		\$684	\$82	\$766
Neighborhood Services	68	0.192 %	\$430		\$430	\$52	\$482
Traffic Safety	62	0.175 %	\$392		\$392	\$47	\$439
Emergency Response	316	0.894 %	\$2,000		\$2,000	\$240	\$2,240

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 %	\$601		\$601	\$72	\$673
Training Services	197	0.557 %	\$1,247		\$1,247	\$150	\$1,397
Fire Station	246	0.696 %	\$1,557		\$1,557	\$187	\$1,744
Disaster Assistance	84	0.238 %	\$532		\$532	\$64	\$596
City Attorney	282	0.798 %	\$1,785		\$1,785		\$1,785
City Clerk	249	0.705 %	\$1,576		\$1,576		\$1,576
Network Services	756	2.139 %	\$4,785		\$4,785	\$574	\$5,359
Information Services	92	0.260 %	\$582		\$582	\$70	\$652
Golf Course	637	1.803 %	\$4,032		\$4,032	\$484	\$4,516
Fire Administration	885	2.504 %	\$5,601		\$5,601	\$672	\$6,273
Fire Apparatus Service	456	1.290 %	\$2,886		\$2,886	\$346	\$3,232
FD208 Tourism Bid Fund	302	0.855 %	\$1,911		\$1,911	\$229	\$2,140
FD202 Downtown Bid Fund	15	0.042 %	\$95		\$95	\$11	\$106
CIP Project Engineering	174	0.492 %	\$1,101		\$1,101	\$132	\$1,233
Cultural Activities	2	0.006 %	\$13		\$13	\$2	\$15
FD201 Local Sales Tax Fund	104	0.294 %	\$658		\$658	\$79	\$737
FD401 Capital Outlay Engineering	991	2.804 %	\$6,272		\$6,272	\$752	\$7,024
FD404 Major Facility Replacement Fund	63	0.178 %	\$399		\$399	\$48	\$447
Solid Waste Recycling	37	0.105 %	\$234		\$234	\$28	\$262
Community Services Group	104	0.294 %	\$658		\$658		\$658
Finance Non Departmental	5	0.014 %	\$32		\$32	\$4	\$36
FD206 Law Enforcement Grant Fund	16	0.045 %	\$101		\$101	\$12	\$113
FD402 Fleet Replace	74	0.209 %	\$468		\$468	\$56	\$524
Office of DEI	128	0.362 %	\$810		\$810	\$97	\$907
Engineering	63	0.178 %	\$399		\$399	\$48	\$447
Housing Policy/Homelessness	457	1.293 %	\$2,893		\$2,893	\$347	\$3,240
Stormwater and Flood Control	244	0.690 %	\$1,544		\$1,544	\$185	\$1,729
FD403 Info Tech Replacement Fund	128	0.362 %	\$810		\$810	\$97	\$907
FD507 Transportation Impact Fee Fund	90	0.255 %	\$570		\$570	\$68	\$638
Jack House	21	0.059 %	\$133		\$133	\$16	\$149
Mobile Crisis Unit	70	0.198 %	\$443		\$443	\$53	\$496
FD212 San Luis Ranch CFD	6	0.017 %	\$38		\$38	\$5	\$43
FD701 General Agency Fund	17	0.048 %	\$108		\$108	\$13	\$121
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 %	\$1,076		\$1,076	\$129	\$1,205
Recruit Academy	74	0.209 %	\$468		\$468	\$56	\$524
Orcutt Area Specific Plan	1	0.003 %	\$6		\$6	\$1	\$7
FD209 SB1186 CASP Certify Fund	10	0.028 %	\$63		\$63	\$8	\$71
FD406 Public Safety Equip Replacement Fund	41	0.116 %	\$260		\$260	\$31	\$291
FD504 LOVR Impact Fee Fund	1	0.010 %	\$12		\$12	\$1	\$13

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 %	\$223,666		\$223,666	\$25,942	\$249,608

(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 %	\$2,354		\$2,354	\$161	\$2,515
Facilities Maintenance	500	1.107 %	\$3,923		\$3,923	\$269	\$4,192
Streets Maintenance	1,600	3.542 %	\$12,553		\$12,553	\$860	\$13,413
Stormwater and Flood Control	635	1.406 %	\$4,982		\$4,982	\$341	\$5,323
Traffic Signals & Lighting	200	0.443 %	\$1,569		\$1,569	\$107	\$1,676
Transportation/Plan Engineering	600	1.328 %	\$4,707		\$4,707	\$322	\$5,029
Recreation Administration	400	0.885 %	\$3,138		\$3,138	\$215	\$3,353
Recreation Facilities	100	0.221 %	\$785		\$785	\$54	\$839
Youth Services	800	1.771 %	\$6,277		\$6,277	\$430	\$6,707
Community Services	400	0.885 %	\$3,138		\$3,138	\$215	\$3,353
Ranger Program	800	1.771 %	\$6,277		\$6,277	\$430	\$6,707
Aquatics	100	0.221 %	\$785		\$785	\$54	\$839
Golf Course	400	0.885 %	\$3,138		\$3,138	\$215	\$3,353
Police Administration	650	1.439 %	\$5,100		\$5,100	\$349	\$5,449
Patrol	4,500	9.961 %	\$35,305		\$35,305	\$2,419	\$37,724
Investigations	1,400	3.099 %	\$10,984		\$10,984	\$752	\$11,736
Police Support Services	2,050	4.538 %	\$16,084		\$16,084	\$1,102	\$17,186
Neighborhood Services	100	0.221 %	\$785		\$785	\$54	\$839
Traffic Safety	400	0.885 %	\$3,138		\$3,138	\$215	\$3,353
Fire Administration	400	0.885 %	\$3,138		\$3,138	\$215	\$3,353
Emergency Response	4,600	10.183 %	\$36,090		\$36,090	\$2,472	\$38,562
Hazard Prevention	600	1.328 %	\$4,707		\$4,707	\$322	\$5,029
FD601 Water Fund	3,389	7.502 %	\$26,589		\$26,589	\$1,821	\$28,410
FD621Transit Fund	200	0.443 %	\$1,569		\$1,569	\$107	\$1,676
City Administration	600	1.328 %	\$4,707		\$4,707		\$4,707
Economic Development	100	0.221 %	\$785		\$785	\$54	\$839
Natural Resource Protection	300	0.664 %	\$2,354		\$2,354	\$161	\$2,515
Community Promotion	25	0.055 %	\$196		\$196	\$13	\$209
City Attorney	600	1.328 %	\$4,707		\$4,707		\$4,707
City Clerk	450	0.996 %	\$3,531		\$3,531		\$3,531
Network Services	855	1.893 %	\$6,708		\$6,708	\$460	\$7,168
Information Services	850	1.882 %	\$6,669		\$6,669	\$457	\$7,126
Human Resources	1,000	2.214 %	\$7,846		\$7,846	\$537	\$8,383
Community Development Admin	500	1.107 %	\$3,923		\$3,923	\$269	\$4,192
Building and Safety	1,550	3.431 %	\$12,161		\$12,161	\$833	\$12,994
Public Works Administration	700	1.550 %	\$5,492		\$5,492	\$376	\$5,868
Parks Maintenance	1,300	2.878 %	\$10,199		\$10,199	\$699	\$10,898
Swim Center Maintenance	100	0.221 %	\$785		\$785	\$54	\$839
Fire Apparatus Service	200	0.443 %	\$1,569		\$1,569	\$107	\$1,676
Fleet	500	1.107 %	\$3,923		\$3,923	\$269	\$4,192
FD611 Parking Fund	1,622	3.590 %	\$12,726		\$12,726	\$872	\$13,598

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 %	\$14,122		\$14,122	\$967	\$15,089
Planning	1,000	2.214 %	\$7,846		\$7,846	\$537	\$8,383
City Council	500	1.107 %	\$3,923		\$3,923	\$269	\$4,192
Community Services Group	250	0.553 %	\$1,961		\$1,961		\$1,961
Housing Policy/Homelessness	400	0.885 %	\$3,138		\$3,138	\$215	\$3,353
Solid Waste Recycling	200	0.443 %	\$1,569		\$1,569	\$107	\$1,676
Office of DEI	100	0.221 %	\$785		\$785	\$54	\$839
Engineering	500	1.107 %	\$3,923		\$3,923	\$269	\$4,192
FD705 Whale Rock Fund	410	0.908 %	\$3,217		\$3,217	\$220	\$3,437
FD602 Sewer Fund	3,364	7.447 %	\$26,393		\$26,393	\$1,808	\$28,201
Disaster Assistance	100	0.221 %	\$785		\$785	\$54	\$839
FD208 Tourism Bid Fund	175	0.388 %	\$1,369		\$1,369	\$97	\$1,466
Total	45,175	100.000 %	\$354,427		\$354,427	\$23,259	\$377,686

(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 %	\$328		\$328	\$37	\$365
Economic Development	812,262	2.241 %	\$6,652		\$6,652	\$752	\$7,404
Natural Resource Protection	266,214	0.735 %	\$2,180		\$2,180	\$247	\$2,427
Community Promotion	377,056	1.040 %	\$3,088		\$3,088	\$349	\$3,437
City Attorney	286,577	0.791 %	\$2,347		\$2,347		\$2,347
City Clerk	174,452	0.481 %	\$1,429		\$1,429		\$1,429
Finance	411,056	1.134 %	\$3,366		\$3,366		\$3,366
Network Services	2,158,515	5.955 %	\$17,677		\$17,677	\$1,999	\$19,676
Information Services	46,646	0.129 %	\$382		\$382	\$43	\$425
Human Resources	698,539	1.927 %	\$5,721		\$5,721	\$647	\$6,368
Community Development Admin	173,129	0.478 %	\$1,418		\$1,418	\$160	\$1,578
Commissions & Committees	4,735	0.013 %	\$39		\$39	\$4	\$43
Planning	296,679	0.819 %	\$2,430		\$2,430	\$275	\$2,705
Public Works Administration	119,717	0.330 %	\$980		\$980	\$111	\$1,091
Parks Maintenance	2,110,602	5.823 %	\$17,284		\$17,284	\$1,955	\$19,239
Swim Center Maintenance	529,698	1.461 %	\$4,338		\$4,338	\$491	\$4,829
Urban Forest Services	149,745	0.413 %	\$1,226		\$1,226	\$139	\$1,365
Facilities Maintenance	783,400	2.161 %	\$6,415		\$6,415	\$726	\$7,141
Streets Maintenance	955,154	2.635 %	\$7,822		\$7,822	\$885	\$8,707
Traffic Signals & Lighting	296,478	0.818 %	\$2,428		\$2,428	\$275	\$2,703
Fleet	897,880	2.477 %	\$7,353		\$7,353	\$832	\$8,185
City Administration	213,358	0.589 %	\$1,747		\$1,747		\$1,747
Transportation/Plan Engineering	176,894	0.488 %	\$1,449		\$1,449	\$164	\$1,613
Recreation Administration	86,190	0.238 %	\$706		\$706	\$80	\$786
Recreation Facilities	55,201	0.152 %	\$452		\$452	\$51	\$503
Youth Services	161,220	0.445 %	\$1,320		\$1,320	\$149	\$1,469
Community Services	155,320	0.429 %	\$1,272		\$1,272	\$144	\$1,416
Aquatics	88,161	0.243 %	\$722		\$722	\$82	\$804
Golf Course	242,671	0.670 %	\$1,987		\$1,987	\$225	\$2,212
Police Administration	951,147	2.624 %	\$7,789		\$7,789	\$881	\$8,670
Patrol	170,709	0.471 %	\$1,398		\$1,398	\$158	\$1,556
Investigations	102,868	0.284 %	\$842		\$842	\$95	\$937
Police Support Services	166,078	0.458 %	\$1,360		\$1,360	\$154	\$1,514
Neighborhood Services	39,042	0.108 %	\$320		\$320	\$36	\$356
Traffic Safety	27,351	0.075 %	\$224		\$224	\$25	\$249
Fire Administration	217,063	0.599 %	\$1,778		\$1,778	\$201	\$1,979
Emergency Response	146,507	0.404 %	\$1,200		\$1,200	\$136	\$1,336
Fire Apparatus Service	220,011	0.607 %	\$1,802		\$1,802	\$204	\$2,006
Hazard Prevention	85,849	0.237 %	\$703		\$703	\$80	\$783
Training Services	129,620	0.358 %	\$1,061		\$1,061	\$120	\$1,181
Disaster Assistance	20,019	0.055 %	\$164		\$164	\$19	\$183

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 %	\$14,085		\$14,085	\$1,593	\$15,678
FD611 Parking Fund	1,563,224	4.313 %	\$12,802		\$12,802	\$1,448	\$14,250
FD602 Sewer Fund	3,229,062	8.909 %	\$26,444		\$26,444	\$2,991	\$29,435
FD621Transit Fund	974,320	2.688 %	\$7,979		\$7,979	\$902	\$8,881
FD705 Whale Rock Fund	568,828	1.569 %	\$4,658		\$4,658	\$527	\$5,185
FD711 Hazardous Mat Task Force Fund	46,211	0.127 %	\$378		\$378	\$43	\$421
Finance Non Departmental	222,242	0.613 %	\$1,820		\$1,820	\$206	\$2,026
CIP Project Engineering	109,445	0.302 %	\$896		\$896	\$101	\$997
Solid Waste Recycling	44,896	0.124 %	\$368		\$368	\$42	\$410
Community Services Group	115,198	0.318 %	\$943		\$943		\$943
Building and Safety	911,580	2.515 %	\$7,465		\$7,465	\$844	\$8,309
Stormwater and Flood Control	238,293	0.657 %	\$1,951		\$1,951	\$221	\$2,172
FD206 Law Enforcement Grant Fund	20,203	0.056 %	\$165		\$165	\$19	\$184
FD601 Water Fund	2,610,669	7.203 %	\$21,379		\$21,379	\$2,418	\$23,797
Insurance ISF Fund	2,865,566	7.906 %	\$23,467		\$23,467	\$2,654	\$26,121
Office of DEI	718,456	1.982 %	\$5,884		\$5,884	\$665	\$6,549
Engineering	45,134	0.125 %	\$370		\$370	\$42	\$412
Housing Policy/Homelessness	471,850	1.302 %	\$3,864		\$3,864	\$437	\$4,301
Mobile Crisis Unit	99,532	0.275 %	\$815		\$815	\$92	\$907
Cultural Activities	348,269	0.961 %	\$2,852		\$2,852	\$323	\$3,175
Finance Support Services	90,179	0.249 %	\$738		\$738	\$84	\$822
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 %	\$549		\$549	\$62	\$611
Fire Station	29,180	0.081 %	\$239		\$239	\$27	\$266
FD202 Downtown Bid Fund	271,977	0.750 %	\$2,227		\$2,227	\$252	\$2,479
FD212 San Luis Ranch CFD	8,398	0.023 %	\$69		\$69	\$8	\$77
FD406 Public Safety Equip Replacement Fund	442,726	1.222 %	\$3,626		\$3,626	\$410	\$4,036
FD701 General Agency Fund	1,217,765	3.360 %	\$9,973		\$9,973	\$1,128	\$11,101
FD712 City Of SLO PEG Fund	44,188	0.122 %	\$362		\$362	\$41	\$403
FD713 SLCUSD PEG Fund	92,697	0.256 %	\$759		\$759	\$86	\$845
FD715 Boysen Ranch Conserv Easemt Fund	6,489	0.018 %	\$53		\$53	\$6	\$59
Ranger Program	68,110	0.188 %	\$558		\$558	\$63	\$621
Orcutt Area Specific Plan	109,740	0.303 %	\$899		\$899	\$102	\$1,001
FD209 SB1186 CASP Certify Fund	1,067	0.003 %	\$9		\$9	\$1	\$10
FD213 Avila Ranch CFE	4,923	0.014 %	\$40		\$40	\$5	\$45
FD504 LOVR Impact Fee Fund	114,635	0.316 %	\$939		\$939	\$106	\$1,045
FD505 Affordable Housing Fund	1,700,000	4.692 %	\$13,920		\$13,920	\$1,572	\$15,492
Total	36,244,150	100.000 %	\$296,812		\$296,812	\$32,460	\$329,272

(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 %	\$1,884		\$1,884	\$336	\$2,220
Cultural Activities	348,269	0.302 %	\$2,797		\$2,797	\$499	\$3,296
Economic Development	1,032,915	0.897 %	\$8,296		\$8,296	\$1,479	\$9,775
Natural Resource Protection	983,010	0.854 %	\$7,895		\$7,895	\$1,407	\$9,302
Community Promotion	421,838	0.366 %	\$3,388		\$3,388	\$604	\$3,992
City Attorney	1,424,496	1.237 %	\$11,441		\$11,441		\$11,441
City Clerk	666,756	0.579 %	\$5,355		\$5,355		\$5,355
Network Services	3,512,394	3.050 %	\$28,209		\$28,209	\$5,029	\$33,238
Human Resources	2,103,351	1.827 %	\$16,893		\$16,893	\$3,012	\$19,905
Insurance ISF Fund	5,710,479	4.959 %	\$45,862		\$45,862	\$8,176	\$54,038
Wellness Program	3,201	0.003 %	\$26		\$26	\$5	\$31
Community Development Admin	840,891	0.730 %	\$6,753		\$6,753	\$1,204	\$7,957
Commissions & Committees	14,819	0.013 %	\$119		\$119	\$21	\$140
Planning	1,594,072	1.384 %	\$12,802		\$12,802	\$2,282	\$15,084
Building and Safety	2,895,572	2.515 %	\$23,255		\$23,255	\$4,146	\$27,401
Public Works Administration	1,402,863	1.218 %	\$11,267		\$11,267	\$2,009	\$13,276
Parks Maintenance	3,571,500	3.102 %	\$28,684		\$28,684	\$5,114	\$33,798
Swim Center Maintenance	672,335	0.584 %	\$5,400		\$5,400	\$963	\$6,363
Urban Forest Services	339,617	0.295 %	\$2,728		\$2,728	\$486	\$3,214
Facilities Maintenance	1,430,582	1.242 %	\$11,489		\$11,489	\$2,048	\$13,537
Streets Maintenance	2,212,230	1.921 %	\$17,767		\$17,767	\$3,168	\$20,935
Stormwater and Flood Control	1,077,395	0.936 %	\$8,653		\$8,653	\$1,543	\$10,196
Traffic Signals & Lighting	556,237	0.483 %	\$4,467		\$4,467	\$796	\$5,263
Fleet	1,421,074	1.234 %	\$11,413		\$11,413	\$2,035	\$13,448
City Administration	1,502,421	1.305 %	\$12,066		\$12,066		\$12,066
Transportation/Plan Engineering	1,187,300	1.031 %	\$9,536		\$9,536	\$1,700	\$11,236
Recreation Administration	844,713	0.734 %	\$6,784		\$6,784	\$1,209	\$7,993
Recreation Facilities	326,162	0.283 %	\$2,619		\$2,619	\$467	\$3,086
Youth Services	1,185,547	1.030 %	\$9,521		\$9,521	\$1,697	\$11,218
Ranger Program	786,460	0.683 %	\$6,316		\$6,316	\$1,126	\$7,442
Aquatics	620,772	0.539 %	\$4,986		\$4,986	\$889	\$5,875
Police Administration	2,152,330	1.869 %	\$17,286		\$17,286	\$3,082	\$20,368
Patrol	11,984,965	10.408 %	\$96,254		\$96,254	\$17,160	\$113,414
Investigations	2,885,594	2.506 %	\$23,175		\$23,175	\$4,132	\$27,307
Neighborhood Services	282,511	0.245 %	\$2,269		\$2,269	\$405	\$2,674
Traffic Safety	989,039	0.859 %	\$7,943		\$7,943	\$1,416	\$9,359
Fire Administration	1,060,873	0.921 %	\$8,520		\$8,520	\$1,519	\$10,039
Emergency Response	12,350,737	10.726 %	\$99,192		\$99,192	\$17,684	\$116,876
Hazard Prevention	938,914	0.815 %	\$7,541		\$7,541	\$1,344	\$8,885
Training Services	129,620	0.113 %	\$1,041		\$1,041	\$186	\$1,227
Fire Station	29,180	0.025 %	\$234		\$234	\$42	\$276

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 %	\$1,569		\$1,569	\$280	\$1,849
FD202 Downtown Bid Fund	271,977	0.236 %	\$2,184		\$2,184	\$389	\$2,573
FD601 Water Fund	7,679,816	6.669 %	\$61,679		\$61,679	\$10,996	\$72,675
FD611 Parking Fund	3,253,276	2.825 %	\$26,128		\$26,128	\$4,658	\$30,786
FD602 Sewer Fund	8,195,482	7.117 %	\$65,820		\$65,820	\$11,734	\$77,554
Golf Course	724,556	0.629 %	\$5,819		\$5,819	\$1,037	\$6,856
FD705 Whale Rock Fund	1,233,383	1.071 %	\$9,906		\$9,906	\$1,766	\$11,672
Information Services	1,357,744	1.179 %	\$10,904		\$10,904	\$1,944	\$12,848
FD208 Tourism Bid Fund	1,904,368	1.654 %	\$15,294		\$15,294	\$2,727	\$18,021
FD621Transit Fund	1,170,299	1.016 %	\$9,399		\$9,399	\$1,676	\$11,075
FD206 Law Enforcement Grant Fund	132,648	0.115 %	\$1,065		\$1,065	\$190	\$1,255
Fire Apparatus Service	500,254	0.434 %	\$4,018		\$4,018	\$716	\$4,734
Police Support Services	3,123,544	2.713 %	\$25,086		\$25,086	\$4,472	\$29,558
Community Services	601,789	0.523 %	\$4,833		\$4,833	\$862	\$5,695
FD711 Hazardous Mat Task Force Fund	56,375	0.049 %	\$453		\$453	\$81	\$534
CIP Project Engineering	2,683,531	2.330 %	\$21,552		\$21,552	\$3,842	\$25,394
Community Services Group	703,825	0.611 %	\$5,653		\$5,653		\$5,653
Solid Waste Recycling	260,715	0.226 %	\$2,094		\$2,094	\$373	\$2,467
Finance Support Services	90,179	0.078 %	\$724		\$724	\$129	\$853
Finance Non Departmental	283,739	0.246 %	\$2,279		\$2,279	\$406	\$2,685
Office of DEI	988,355	0.858 %	\$7,938		\$7,938	\$1,415	\$9,353
Engineering	930,742	0.808 %	\$7,475		\$7,475	\$1,333	\$8,808
Housing Policy/Homelessness	1,104,545	0.959 %	\$8,871		\$8,871	\$1,582	\$10,453
Jack House	5,101	0.004 %	\$41		\$41	\$7	\$48
Recruit Academy	66,984	0.058 %	\$538		\$538	\$96	\$634
Mobile Crisis Unit	160,605	0.139 %	\$1,290		\$1,290	\$230	\$1,520
FD212 San Luis Ranch CFD	8,398	0.007 %	\$67		\$67	\$12	\$79
FD701 General Agency Fund	1,217,765	1.058 %	\$9,780		\$9,780	\$1,744	\$11,524
FD712 City Of SLO PEG Fund	44,188	0.038 %	\$355		\$355	\$63	\$418
FD715 Boysen Ranch Conserv Easemt Fund	6,489	0.006 %	\$52		\$52	\$9	\$61
FD406 Public Safety Equip Replacement Fund	442,726	0.384 %	\$3,556		\$3,556	\$634	\$4,190
FD713 SLCUSD PEG Fund	92,697	0.081 %	\$744		\$744	\$133	\$877
Water Resource Recovery	192		\$2		\$2		\$2
Orcutt Area Specific Plan	109,740	0.095 %	\$881		\$881	\$157	\$1,038
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 %	\$921		\$921	\$164	\$1,085
FD505 Affordable Housing Fund	1,700,000	1.482 %	\$13,653		\$13,653	\$2,434	\$16,087
Total	115,149,657	100.000 %	\$924,798		\$924,798	\$158,720	\$1,083,518

(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 %	\$17,840		\$17,840	\$2,652	\$20,492
FD602 Sewer Fund	50	50.000 %	\$17,839		\$17,839	\$2,651	\$20,490
Total	100	100.000 %	\$35,679		\$35,679	\$5,303	\$40,982

(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 %	\$11,951		\$11,951	\$1,389	\$13,340
FD621Transit Fund	106	1.060 %	\$1,742		\$1,742	\$203	\$1,945
FD601 Water Fund	1,406	14.060 %	\$23,112		\$23,112	\$2,686	\$25,798
FD602 Sewer Fund	1,406	14.060 %	\$23,112		\$23,112	\$2,686	\$25,798
All Other	6,355	63.550 %	\$104,465		\$104,465	\$12,142	\$116,607
Total	10,000	100.000 %	\$164,382		\$164,382	\$19,106	\$183,488

(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 %	\$522		\$522	\$78	\$600
Cultural Activities	348,269	0.302 %	\$776		\$776	\$116	\$892
Economic Development	1,032,915	0.897 %	\$2,301		\$2,301	\$343	\$2,644
Natural Resource Protection	983,010	0.854 %	\$2,190		\$2,190	\$326	\$2,516
Community Promotion	421,838	0.366 %	\$940		\$940	\$140	\$1,080
City Attorney	1,424,496	1.237 %	\$3,173		\$3,173		\$3,173
City Clerk	666,756	0.579 %	\$1,485		\$1,485		\$1,485
Network Services	3,512,394	3.050 %	\$7,824		\$7,824	\$1,165	\$8,989
Human Resources	2,103,351	1.827 %	\$4,685		\$4,685	\$698	\$5,383
Insurance ISF Fund	5,710,479	4.959 %	\$12,720		\$12,720	\$1,894	\$14,614
Wellness Program	3,201	0.003 %	\$7		\$7	\$1	\$8
Community Development Admin	840,891	0.730 %	\$1,873		\$1,873	\$279	\$2,152
Commissions & Committees	14,819	0.013 %	\$33		\$33	\$5	\$38
Planning	1,594,072	1.384 %	\$3,551		\$3,551	\$529	\$4,080
Building and Safety	2,895,572	2.515 %	\$6,450		\$6,450	\$961	\$7,411
Public Works Administration	1,402,863	1.218 %	\$3,125		\$3,125	\$465	\$3,590
Parks Maintenance	3,571,500	3.102 %	\$7,955		\$7,955	\$1,185	\$9,140
Swim Center Maintenance	672,335	0.584 %	\$1,498		\$1,498	\$223	\$1,721
Urban Forest Services	339,617	0.295 %	\$756		\$756	\$113	\$869
Facilities Maintenance	1,430,582	1.242 %	\$3,187		\$3,187	\$475	\$3,662
Streets Maintenance	2,212,230	1.921 %	\$4,928		\$4,928	\$734	\$5,662
Stormwater and Flood Control	1,077,395	0.936 %	\$2,400		\$2,400	\$357	\$2,757
Traffic Signals & Lighting	556,237	0.483 %	\$1,239		\$1,239	\$185	\$1,424
Fleet	1,421,074	1.234 %	\$3,165		\$3,165	\$471	\$3,636
City Administration	1,502,421	1.305 %	\$3,347		\$3,347		\$3,347
Transportation/Plan Engineering	1,187,300	1.031 %	\$2,645		\$2,645	\$394	\$3,039
Recreation Administration	844,713	0.734 %	\$1,882		\$1,882	\$280	\$2,162
Recreation Facilities	326,162	0.283 %	\$727		\$727	\$108	\$835
Youth Services	1,185,547	1.030 %	\$2,641		\$2,641	\$393	\$3,034
Ranger Program	786,460	0.683 %	\$1,752		\$1,752	\$261	\$2,013
Aquatics	620,772	0.539 %	\$1,383		\$1,383	\$206	\$1,589
Police Administration	2,152,330	1.869 %	\$4,794		\$4,794	\$714	\$5,508
Patrol	11,984,965	10.408 %	\$26,696		\$26,696	\$3,976	\$30,672
Investigations	2,885,594	2.506 %	\$6,428		\$6,428	\$957	\$7,385
Neighborhood Services	282,511	0.245 %	\$629		\$629	\$94	\$723
Traffic Safety	989,039	0.859 %	\$2,203		\$2,203	\$328	\$2,531
Fire Administration	1,060,873	0.921 %	\$2,363		\$2,363	\$352	\$2,715
Emergency Response	12,350,737	10.726 %	\$27,511		\$27,511	\$4,097	\$31,608
Hazard Prevention	938,914	0.815 %	\$2,091		\$2,091	\$311	\$2,402
Training Services	129,620	0.113 %	\$289		\$289	\$43	\$332
Fire Station	29,180	0.025 %	\$65		\$65	\$10	\$75

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 %	\$435		\$435	\$65	\$500
FD202 Downtown Bid Fund	271,977	0.236 %	\$606		\$606	\$90	\$696
FD601 Water Fund	7,679,816	6.669 %	\$17,106		\$17,106	\$2,548	\$19,654
FD611 Parking Fund	3,253,276	2.825 %	\$7,247		\$7,247	\$1,079	\$8,326
FD602 Sewer Fund	8,195,482	7.117 %	\$18,255		\$18,255	\$2,719	\$20,974
Golf Course	724,556	0.629 %	\$1,614		\$1,614	\$240	\$1,854
FD705 Whale Rock Fund	1,233,383	1.071 %	\$2,747		\$2,747	\$409	\$3,156
Information Services	1,357,744	1.179 %	\$3,024		\$3,024	\$450	\$3,474
FD208 Tourism Bid Fund	1,904,368	1.654 %	\$4,242		\$4,242	\$632	\$4,874
FD621Transit Fund	1,170,299	1.016 %	\$2,607		\$2,607	\$388	\$2,995
FD206 Law Enforcement Grant Fund	132,648	0.115 %	\$295		\$295	\$44	\$339
Fire Apparatus Service	500,254	0.434 %	\$1,114		\$1,114	\$166	\$1,280
Police Support Services	3,123,544	2.713 %	\$6,958		\$6,958	\$1,036	\$7,994
Community Services	601,789	0.523 %	\$1,340		\$1,340	\$200	\$1,540
FD711 Hazardous Mat Task Force Fund	56,375	0.049 %	\$126		\$126	\$19	\$145
CIP Project Engineering	2,683,531	2.330 %	\$5,977		\$5,977	\$890	\$6,867
Community Services Group	703,825	0.611 %	\$1,568		\$1,568		\$1,568
Solid Waste Recycling	260,715	0.226 %	\$581		\$581	\$86	\$667
Finance Support Services	90,179	0.078 %	\$201		\$201	\$30	\$231
Finance Non Departmental	283,739	0.246 %	\$632		\$632	\$94	\$726
Office of DEI	988,355	0.858 %	\$2,202		\$2,202	\$328	\$2,530
Engineering	930,742	0.808 %	\$2,073		\$2,073	\$309	\$2,382
Housing Policy/Homelessness	1,104,545	0.959 %	\$2,460		\$2,460	\$366	\$2,826
Jack House	5,101	0.004 %	\$11		\$11	\$2	\$13
Recruit Academy	66,984	0.058 %	\$149		\$149	\$22	\$171
Mobile Crisis Unit	160,605	0.139 %	\$358		\$358	\$53	\$411
FD212 San Luis Ranch CFD	8,398	0.007 %	\$19		\$19	\$3	\$22
FD701 General Agency Fund	1,217,765	1.058 %	\$2,713		\$2,713	\$404	\$3,117
FD712 City Of SLO PEG Fund	44,188	0.038 %	\$98		\$98	\$15	\$113
FD715 Boysen Ranch Conserv Easemt Fund	6,489	0.006 %	\$14		\$14	\$2	\$16
FD406 Public Safety Equip Replacement Fund	442,726	0.384 %	\$986		\$986	\$147	\$1,133
FD713 SLCUSD PEG Fund	92,697	0.081 %	\$206		\$206	\$31	\$237
Water Resource Recovery	192						
Orcutt Area Specific Plan	109,740	0.095 %	\$244		\$244	\$36	\$280
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 %	\$255		\$255	\$38	\$293
FD505 Affordable Housing Fund	1,700,000	1.482 %	\$3,785		\$3,785	\$562	\$4,347
Total	115,149,657	100.000 %	\$256,490		\$256,490	\$36,772	\$293,262

(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 Administration	\$25,266	\$3,399	\$4,707	\$1,747	\$12,066			\$3,347
Community Services Group	\$10,783	\$658	\$1,961	\$943	\$5,653			\$1,568
City Attorney	\$23,453	\$1,785	\$4,707	\$2,347	\$11,441			\$3,173
City Clerk	\$13,376	\$1,576	\$3,531	\$1,429	\$5,355			\$1,485
Finance	\$3,366			\$3,366				
Network Services	\$74,430	\$5,359	\$7,168	\$19,676	\$33,238			\$8,989
Information Services	\$24,525	\$652	\$7,126	\$425	\$12,848			\$3,474
Finance Support Services	\$5,670	\$3,764		\$822	\$853			\$231
Finance Non Departmental	\$5,473	\$36		\$2,026	\$2,685			\$726
Human Resources	\$45,213	\$5,174	\$8,383	\$6,368	\$19,905			\$5,383
Wellness Program	\$132	\$64		\$29	\$31			\$8
Public Works Administration	\$26,604	\$2,779	\$5,868	\$1,091	\$13,276			\$3,590
Facilities Maintenance	\$64,663	\$36,131	\$4,192	\$7,141	\$13,537			\$3,662
Fleet	\$38,080	\$8,619	\$4,192	\$8,185	\$13,448			\$3,636
CIP Project Engineering	\$49,580	\$1,233	\$15,089	\$997	\$25,394			\$6,867
Transportation/Plan Engineering	\$22,299	\$1,382	\$5,029	\$1,613	\$11,236			\$3,039
Insurance ISF Fund	\$95,000	\$227		\$26,121	\$54,038			\$14,614
City Council	\$8,277	\$900	\$4,192	\$365	\$2,220			\$600
Cultural Activities	\$7,378	\$15		\$3,175	\$3,296			\$892
Economic Development	\$22,016	\$1,354	\$839	\$7,404	\$9,775			\$2,644
Natural Resource Protection	\$18,780	\$2,020	\$2,515	\$2,427	\$9,302			\$2,516
Community Promotion	\$9,823	\$1,105	\$209	\$3,437	\$3,992			\$1,080
Office of DEI	\$20,178	\$907	\$839	\$6,549	\$9,353			\$2,530
Community Development Admin	\$18,601	\$2,722	\$4,192	\$1,578	\$7,957			\$2,152
Commissions & Committees	\$327	\$106		\$43	\$140			\$38
Planning	\$31,457	\$1,205	\$8,383	\$2,705	\$15,084			\$4,080
Engineering	\$16,241	\$447	\$4,192	\$412	\$8,808			\$2,382
Building and Safety	\$58,114	\$1,999	\$12,994	\$8,309	\$27,401			\$7,411
Housing Policy/Homelessness	\$24,173	\$3,240	\$3,353	\$4,301	\$10,453			\$2,826
Parks Maintenance	\$82,460	\$9,385	\$10,898	\$19,239	\$33,798			\$9,140
Swim Center Maintenance	\$19,182	\$5,430	\$839	\$4,829	\$6,363			\$1,721
Urban Forest Services	\$9,026	\$1,063	\$2,515	\$1,365	\$3,214			\$869
Streets Maintenance	\$52,622	\$3,905	\$13,413	\$8,707	\$20,935			\$5,662
Traffic Signals & Lighting	\$12,427	\$1,361	\$1,676	\$2,703	\$5,263			\$1,424
Stormwater and Flood Control	\$22,177	\$1,729	\$5,323	\$2,172	\$10,196			\$2,757
Water Resource Recovery	\$2				\$2			
Solid Waste Recycling	\$5,482	\$262	\$1,676	\$410	\$2,467			\$667
Recreation Administration	\$16,832	\$2,538	\$3,353	\$786	\$7,993			\$2,162
Recreation Facilities	\$5,957	\$694	\$839	\$503	\$3,086			\$835
Youth Services	\$25,490	\$3,062	\$6,707	\$1,469	\$11,218			\$3,034
Community Services	\$14,414	\$2,410	\$3,353	\$1,416	\$5,695			\$1,540

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	\$19,413	\$2,630	\$6,707	\$621	\$7,442			\$2,013
Aquatics	\$10,042	\$935	\$839	\$804	\$5,875			\$1,589
Golf Course	\$18,791	\$4,516	\$3,353	\$2,212	\$6,856			\$1,854
Jack House	\$257	\$149		\$47	\$48			\$13
Police Administration	\$52,144	\$12,149	\$5,449	\$8,670	\$20,368			\$5,508
Patrol	\$184,841	\$1,475	\$37,724	\$1,556	\$113,414			\$30,672
Investigations	\$48,322	\$957	\$11,736	\$937	\$27,307			\$7,385
Police Support Services	\$57,018	\$766	\$17,186	\$1,514	\$29,558			\$7,994
Neighborhood Services	\$5,074	\$482	\$839	\$356	\$2,674			\$723
Traffic Safety	\$15,931	\$439	\$3,353	\$249	\$9,359			\$2,531
Fire Administration	\$24,359	\$6,273	\$3,353	\$1,979	\$10,039			\$2,715
Emergency Response	\$190,622	\$2,240	\$38,562	\$1,336	\$116,876			\$31,608
Hazard Prevention	\$17,772	\$673	\$5,029	\$783	\$8,885			\$2,402
Training Services	\$4,137	\$1,397		\$1,181	\$1,227			\$332
Recruit Academy	\$1,940	\$524		\$611	\$634			\$171
Fire Apparatus Service	\$12,928	\$3,232	\$1,676	\$2,006	\$4,734			\$1,280
Fire Station	\$2,361	\$1,744		\$266	\$276			\$75
Mobile Crisis Unit	\$3,334	\$496		\$907	\$1,520			\$411
Disaster Assistance	\$3,967	\$596	\$839	\$183	\$1,849			\$500
Orcutt Area Specific Plan	\$2,326	\$7		\$1,001	\$1,038			\$280
FD201 Local Sales Tax Fund	\$737	\$737						
FD202 Downtown Bid Fund	\$5,854	\$106		\$2,479	\$2,573			\$696
FD206 Law Enforcement Grant Fund	\$1,891	\$113		\$184	\$1,255			\$339
FD208 Tourism Bid Fund	\$42,179	\$2,140	\$1,466	\$15,678	\$18,021			\$4,874
FD209 SB1186 CASP Certify Fund	\$94	\$71		\$10	\$11			\$2
FD212 San Luis Ranch CFD	\$221	\$43		\$77	\$79			\$22
FD213 Avila Ranch CFE	\$105			\$45	\$47			\$13
FD401 Capital Outlay Engineering	\$7,024	\$7,024						
FD402 Fleet Replace	\$524	\$524						
FD403 Info Tech Replacement Fund	\$907	\$907						
FD404 Major Facility Replacement Fund	\$447	\$447						
FD406 Public Safety Equip Replacement Fund	\$9,650	\$291		\$4,036	\$4,190			\$1,133
FD504 LOVR Impact Fee Fund	\$2,436	\$13		\$1,045	\$1,085			\$293
FD505 Affordable Housing Fund	\$35,926			\$15,492	\$16,087			\$4,347
FD507 Transportation Impact Fee Fund	\$638	\$638						
FD601 Water Fund	\$215,586	\$24,760	\$28,410	\$23,797	\$72,675	\$20,492	\$25,798	\$19,654
FD602 Sewer Fund	\$231,147	\$28,695	\$28,201	\$29,435	\$77,554	\$20,490	\$25,798	\$20,974
FD611 Parking Fund	\$93,414	\$13,114	\$13,598	\$14,250	\$30,786		\$13,340	\$8,326
FD621Transit Fund	\$29,649	\$3,077	\$1,676	\$8,881	\$11,075		\$1,945	\$2,995
FD701 General Agency Fund	\$25,863	\$121		\$11,101	\$11,524			\$3,117
FD705 Whale Rock Fund	\$26,109	\$2,659	\$3,437	\$5,185	\$11,672			\$3,156

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	\$1,575	\$475		\$421	\$534			\$145
FD712 City Of SLO PEG Fund	\$941	\$7		\$403	\$418			\$113
FD713 SLCUSD PEG Fund	\$1,959			\$845	\$877			\$237
FD715 Boysen Ranch Conserv Easemt Fund	\$200	\$64		\$59	\$61			\$16
All Other	\$117,812	\$1,205					\$116,607	
Total	\$2,557,816	\$249,608	\$377,686	\$329,272	\$1,083,518	\$40,982	\$183,488	\$293,262



**SCHEDULE 7.01**

**NETWORK SERVICES**

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

- **Network Services & Desktop Support** – These costs are associated with the planning, managing, support and maintenance of information technology resources. Costs are allocated based on the number of physical desktops, virtual desktops, laptops and printers by fund/department/division.
- **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 7.01**

**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.

Network Services  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$3,512,394			\$3,512,394
Allocated additions:				
10000000 - Building Charge	\$5,037		\$5,037	
1011001 - City Administration	\$64,401	\$16,705	\$81,106	
1011501 - City Attorney	\$37,417	\$5,505	\$42,922	
1011021 - City Clerk	\$1,117	\$190	\$1,307	
1012000 - Finance	\$65,203	\$9,227	\$74,430	
1011101 - Network Services		\$19,020	\$19,020	
1011103 - Information Services		\$57,185	\$57,185	
1012006 - Finance Support Services		\$2,906	\$2,906	
1012007 - Finance Non Departmental		\$11,577	\$11,577	
1013001 - Human Resources		\$43,426	\$43,426	
1013003 - Wellness Program		\$62	\$62	
1015005 - Facilities Maintenance		\$23,711	\$23,711	
1015008 - Fleet		\$15,792	\$15,792	
8020000 - Insurance ISF Fund		\$137,627	\$137,627	
Total allocated additions:	\$173,175	\$342,933	\$516,108	\$516,108
Total to be allocated	\$3,685,569	\$342,933		\$4,028,502

	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	\$173,175	\$173,175							
Functional Cost	\$3,685,569	\$752,908	\$599,845	\$826,204	\$102,060	\$4,228	\$302,307	\$423,815	\$155,431
Reallocate Admin		(\$752,908)	\$153,999	\$212,113	\$26,202	\$1,085	\$77,612	\$108,807	\$39,904
Allocable Costs	\$3,685,569		\$753,844	\$1,038,317	\$128,262	\$5,313	\$379,919	\$532,622	\$195,335
1st Allocation	\$3,685,569		\$753,844	\$1,038,317	\$128,262	\$5,313	\$379,919	\$532,622	\$195,335
Additions: 2nd									
Other	\$342,933	\$342,933							
Functional Cost	\$342,933	\$342,933							
Reallocate Admin		(\$342,933)	\$70,143	\$96,613	\$11,934	\$494	\$35,351	\$49,559	\$18,175
Allocable Costs	\$342,933		\$70,143	\$96,613	\$11,934	\$494	\$35,351	\$49,559	\$18,175
2nd Allocation	\$342,933		\$70,143	\$96,613	\$11,934	\$494	\$35,351	\$49,559	\$18,175
Total allocated	\$4,028,502		\$823,987	\$1,134,930	\$140,196	\$5,807	\$415,270	\$582,181	\$213,510

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>\$525</u>	<u>\$45,916</u>	<u>\$37,676</u>	<u>\$616</u>	<u>\$15,863</u>	<u>\$14,001</u>	<u>\$18,589</u>
Allocable Costs	<u>\$2,570</u>	<u>\$224,763</u>	<u>\$184,428</u>	<u>\$3,016</u>	<u>\$77,650</u>	<u>\$68,537</u>	<u>\$90,993</u>
<b>1st Allocation</b>	<b><u>\$2,570</u></b>	<b><u>\$224,763</u></b>	<b><u>\$184,428</u></b>	<b><u>\$3,016</u></b>	<b><u>\$77,650</u></b>	<b><u>\$68,537</u></b>	<b><u>\$90,993</u></b>
Additions: 2nd							
Other							
Functional Cost							
Reallocate Admin	<u>\$239</u>	<u>\$20,914</u>	<u>\$17,161</u>	<u>\$281</u>	<u>\$7,225</u>	<u>\$6,377</u>	<u>\$8,467</u>
Allocable Costs	<u>\$239</u>	<u>\$20,914</u>	<u>\$17,161</u>	<u>\$281</u>	<u>\$7,225</u>	<u>\$6,377</u>	<u>\$8,467</u>
<b>2nd Allocation</b>	<b><u>\$239</u></b>	<b><u>\$20,914</u></b>	<b><u>\$17,161</u></b>	<b><u>\$281</u></b>	<b><u>\$7,225</u></b>	<b><u>\$6,377</u></b>	<b><u>\$8,467</u></b>
<b>Total allocated</b>	<b><u>\$2,809</u></b>	<b><u>\$245,677</u></b>	<b><u>\$201,589</u></b>	<b><u>\$3,297</u></b>	<b><u>\$84,875</u></b>	<b><u>\$74,914</u></b>	<b><u>\$99,460</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 %	\$10,100		\$10,100	\$1,011	\$11,111
Recreation Administration	500	0.944 %	\$7,113		\$7,113	\$712	\$7,825
Transportation/Plan Engineering	687	1.296 %	\$9,773		\$9,773	\$978	\$10,751
City Administration	700	1.321 %	\$9,958		\$9,958		\$9,958
City Attorney	760	1.434 %	\$10,811		\$10,811		\$10,811
City Clerk	461	0.870 %	\$6,558		\$6,558		\$6,558
Human Resources	1,050	1.981 %	\$14,937		\$14,937	\$1,495	\$16,432
Finance	1,550	2.925 %	\$22,050		\$22,050		\$22,050
Fleet	657	1.240 %	\$9,346		\$9,346	\$935	\$10,281
City Council	500	0.944 %	\$7,113		\$7,113	\$712	\$7,825
Police Administration	650	1.227 %	\$9,247		\$9,247	\$925	\$10,172
Fire Administration	475	0.896 %	\$6,757		\$6,757	\$676	\$7,433
FD601 Water Fund	3,289	6.207 %	\$46,788		\$46,788	\$4,682	\$51,470
FD602 Sewer Fund	3,564	6.726 %	\$50,700		\$50,700	\$5,074	\$55,774
FD705 Whale Rock Fund	410	0.774 %	\$5,833		\$5,833	\$584	\$6,417
Stormwater and Flood Control	635	1.198 %	\$9,033		\$9,033	\$904	\$9,937
FD621Transit Fund	300	0.566 %	\$4,268		\$4,268	\$427	\$4,695
Recreation Facilities	392	0.740 %	\$5,576		\$5,576	\$558	\$6,134
Building and Safety	1,722	3.250 %	\$24,497		\$24,497	\$2,451	\$26,948
Planning	1,103	2.081 %	\$15,691		\$15,691	\$1,570	\$17,261
Economic Development	100	0.189 %	\$1,423		\$1,423	\$142	\$1,565
Natural Resource Protection	446	0.842 %	\$6,345		\$6,345	\$635	\$6,980
Community Development Admin	500	0.944 %	\$7,113		\$7,113	\$712	\$7,825
Parks Maintenance	1,496	2.823 %	\$21,282		\$21,282	\$2,130	\$23,412
Streets Maintenance	1,500	2.831 %	\$21,338		\$21,338	\$2,135	\$23,473
Traffic Signals & Lighting	200	0.377 %	\$2,845		\$2,845	\$285	\$3,130
Youth Services	2,075	3.916 %	\$29,518		\$29,518	\$2,954	\$32,472
Community Services	606	1.144 %	\$8,621		\$8,621	\$863	\$9,484
Ranger Program	992	1.872 %	\$14,112		\$14,112	\$1,412	\$15,524
Aquatics	1,197	2.259 %	\$17,028		\$17,028	\$1,704	\$18,732
Patrol	4,500	8.492 %	\$64,015		\$64,015	\$6,406	\$70,421
Investigations	1,400	2.642 %	\$19,916		\$19,916	\$1,993	\$21,909
Neighborhood Services	270	0.510 %	\$3,841		\$3,841	\$384	\$4,225
Traffic Safety	400	0.755 %	\$5,690		\$5,690	\$569	\$6,259
Emergency Response	4,600	8.681 %	\$65,438		\$65,438	\$6,549	\$71,987
Hazard Prevention	600	1.132 %	\$8,535		\$8,535	\$854	\$9,389
Golf Course	667	1.259 %	\$9,488		\$9,488	\$950	\$10,438
Police Support Services	2,050	3.869 %	\$29,163		\$29,163	\$2,918	\$32,081
Information Services	850	1.604 %	\$12,092		\$12,092	\$1,210	\$13,302
Fire Apparatus Service	200	0.377 %	\$2,845		\$2,845	\$285	\$3,130
FD611 Parking Fund	2,178	4.110 %	\$30,983		\$30,983	\$3,101	\$34,084

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 %	\$27,228		\$27,228	\$2,725	\$29,953
Tourism and Bid Promotion	175	0.330 %	\$2,489		\$2,489	\$249	\$2,738
Facilities Maintenance	500	0.944 %	\$7,113		\$7,113	\$712	\$7,825
Urban Forest Services	300	0.566 %	\$4,268		\$4,268	\$427	\$4,695
Swim Center Maintenance	150	0.283 %	\$2,134		\$2,134	\$214	\$2,348
Community Promotion	25	0.047 %	\$356		\$356	\$36	\$392
Community Services Group	250	0.472 %	\$3,556		\$3,556		\$3,556
Commissions & Committees	98	0.185 %	\$1,394		\$1,394	\$140	\$1,534
Engineering	575	1.085 %	\$8,180		\$8,180	\$819	\$8,999
Housing Policy/Homelessness	500	0.944 %	\$7,113		\$7,113	\$712	\$7,825
Solid Waste Recycling	200	0.377 %	\$2,845		\$2,845	\$285	\$3,130
Office of DEI	298	0.562 %	\$4,239		\$4,239	\$424	\$4,663
Mobile Crisis Unit	100	0.189 %	\$1,423		\$1,423	\$142	\$1,565
Disaster Assistance	100	0.189 %	\$1,423		\$1,423	\$142	\$1,565
All Other	865	1.627 %	\$12,303		\$12,303	\$1,231	\$13,534
Total	52,992	100.000 %	\$753,844		\$753,844	\$70,143	\$823,987

(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 %	\$6,674		\$6,674	\$683	\$7,357
Facilities Maintenance	500	1.071 %	\$11,123		\$11,123	\$1,139	\$12,262
Streets Maintenance	1,600	3.428 %	\$35,593		\$35,593	\$3,644	\$39,237
Stormwater and Flood Control	635	1.360 %	\$14,126		\$14,126	\$1,446	\$15,572
Traffic Signals & Lighting	200	0.428 %	\$4,449		\$4,449	\$456	\$4,905
Transportation/Plan Engineering	600	1.285 %	\$13,347		\$13,347	\$1,367	\$14,714
Recreation Administration	400	0.857 %	\$8,898		\$8,898	\$911	\$9,809
Recreation Facilities	100	0.214 %	\$2,225		\$2,225	\$228	\$2,453
Youth Services	800	1.714 %	\$17,797		\$17,797	\$1,822	\$19,619
Community Services	400	0.857 %	\$8,898		\$8,898	\$911	\$9,809
Ranger Program	800	1.714 %	\$17,797		\$17,797	\$1,822	\$19,619
Aquatics	100	0.214 %	\$2,225		\$2,225	\$228	\$2,453
Golf Course	400	0.857 %	\$8,898		\$8,898	\$911	\$9,809
Police Administration	650	1.393 %	\$14,460		\$14,460	\$1,480	\$15,940
Patrol	4,500	9.641 %	\$100,106		\$100,106	\$10,249	\$110,355
Investigations	1,400	2.999 %	\$31,144		\$31,144	\$3,189	\$34,333
Police Support Services	2,050	4.392 %	\$45,604		\$45,604	\$4,669	\$50,273
Neighborhood Services	100	0.214 %	\$2,225		\$2,225	\$228	\$2,453
Traffic Safety	400	0.857 %	\$8,898		\$8,898	\$911	\$9,809
Fire Administration	400	0.857 %	\$8,898		\$8,898	\$911	\$9,809
Emergency Response	4,600	9.855 %	\$102,330		\$102,330	\$10,477	\$112,807
Hazard Prevention	600	1.285 %	\$13,347		\$13,347	\$1,367	\$14,714
FD601 Water Fund	3,389	7.261 %	\$75,391		\$75,391	\$7,719	\$83,110
FD621Transit Fund	200	0.428 %	\$4,449		\$4,449	\$456	\$4,905
City Administration	600	1.285 %	\$13,347		\$13,347		\$13,347
Economic Development	100	0.214 %	\$2,225		\$2,225	\$228	\$2,453
Natural Resource Protection	300	0.643 %	\$6,674		\$6,674	\$683	\$7,357
Community Promotion	25	0.054 %	\$556		\$556	\$57	\$613
City Attorney	600	1.285 %	\$13,347		\$13,347		\$13,347
City Clerk	450	0.964 %	\$10,011		\$10,011		\$10,011
Finance	1,500	3.214 %	\$33,369		\$33,369		\$33,369
Network Services	855	1.832 %	\$19,020		\$19,020		\$19,020
Information Services	850	1.821 %	\$18,909		\$18,909	\$1,936	\$20,845
Human Resources	1,000	2.142 %	\$22,246		\$22,246	\$2,278	\$24,524
Community Development Admin	500	1.071 %	\$11,123		\$11,123	\$1,139	\$12,262
Building and Safety	1,550	3.321 %	\$34,481		\$34,481	\$3,530	\$38,011
Public Works Administration	700	1.500 %	\$15,572		\$15,572	\$1,594	\$17,166
Parks Maintenance	1,300	2.785 %	\$28,919		\$28,919	\$2,961	\$31,880
Swim Center Maintenance	100	0.214 %	\$2,225		\$2,225	\$228	\$2,453
Fire Apparatus Service	200	0.428 %	\$4,449		\$4,449	\$456	\$4,905
Fleet	500	1.071 %	\$11,123		\$11,123	\$1,139	\$12,262



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 %	\$36,082		\$36,082	\$3,694	\$39,776
CIP Project Engineering	1,800	3.856 %	\$40,042		\$40,042	\$4,100	\$44,142
Planning	1,000	2.142 %	\$22,246		\$22,246	\$2,278	\$24,524
City Council	500	1.071 %	\$11,123		\$11,123	\$1,139	\$12,262
Community Services Group	250	0.536 %	\$5,561		\$5,561		\$5,561
Housing Policy/Homelessness	400	0.857 %	\$8,898		\$8,898	\$911	\$9,809
Solid Waste Recycling	200	0.428 %	\$4,449		\$4,449	\$456	\$4,905
Office of DEI	100	0.214 %	\$2,225		\$2,225	\$228	\$2,453
Engineering	500	1.071 %	\$11,123		\$11,123	\$1,139	\$12,262
FD705 Whale Rock Fund	410	0.878 %	\$9,121		\$9,121	\$934	\$10,055
FD602 Sewer Fund	3,364	7.207 %	\$74,834		\$74,834	\$7,662	\$82,496
Disaster Assistance	100	0.214 %	\$2,225		\$2,225	\$228	\$2,453
FD208 Tourism Bid Fund	175	0.383 %	\$3,890		\$3,890	\$391	\$4,281
Total	46,675	100.000 %	\$1,038,317		\$1,038,317	\$96,613	\$1,134,930

(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 %	\$81,107		\$81,107	\$7,547	\$88,654
Emergency Response	23	33.824 %	\$43,383		\$43,383	\$4,037	\$47,420
FD611 Parking Fund	<u>2</u>	<u>2.941 %</u>	<u>\$3,772</u>		<u>\$3,772</u>	<u>\$350</u>	<u>\$4,122</u>
Total	68	100.000 %	\$128,262		\$128,262	\$11,934	\$140,196

(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	\$6	\$66
Information Services	1,125	3.169 %	\$168		\$168	\$18	\$186
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 %	\$419		\$419	\$44	\$463
FD602 Sewer Fund	3,325	9.366 %	\$498		\$498	\$53	\$551
Finance	2,100	5.915 %	\$314		\$314		\$314
Human Resources	1,100	3.099 %	\$165		\$165	\$17	\$182
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	\$6	\$66
Hazard Prevention	650	1.831 %	\$97		\$97	\$10	\$107
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	\$11	\$116
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	\$11	\$116
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	\$11	\$116
FD611 Parking Fund	200	0.563 %	\$30		\$30	\$3	\$33
CIP Project Engineering	2,200	6.197 %	\$329		\$329	\$35	\$364
Tourism and Bid Promotion	75	0.211 %	\$11		\$11	\$1	\$12
Building and Safety	1,650	4.648 %	\$247		\$247	\$26	\$273
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	\$6	\$66
All Other	1,255	3.535 %	\$188		\$188	\$20	\$208
Community Services Group	300	0.845 %	\$45		\$45		\$45
Engineering	700	1.972 %	\$105		\$105	\$11	\$116
Housing Policy/Homelessness	500	1.408 %	\$75		\$75	\$8	\$83
Parks Maintenance	700	1.972 %	\$105		\$105	\$11	\$116

Network Services

Detail allocation of

Tablet Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Emergency Response	1,200	3.380 %	\$180		\$180	\$19	\$199
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	\$3	\$33
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 %	\$24		\$24	\$3	\$27
Total	35,500	100.000 %	\$5,313		\$5,313	\$494	\$5,807

(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 %	\$668		\$668	\$65	\$733
Economic Development	8	0.037 %	\$141		\$141	\$14	\$155
Natural Resource Protection	46	0.213 %	\$809		\$809	\$79	\$888
City Attorney	46	0.213 %	\$809		\$809		\$809
City Clerk	131	0.606 %	\$2,304		\$2,304		\$2,304
Finance	737	3.412 %	\$12,962		\$12,962		\$12,962
Information Services	1,073	4.967 %	\$18,872		\$18,872	\$1,840	\$20,712
Human Resources	107	0.495 %	\$1,882		\$1,882	\$183	\$2,065
Community Development Admin	592	2.741 %	\$10,412		\$10,412	\$1,015	\$11,427
Planning	638	2.954 %	\$11,221		\$11,221	\$1,094	\$12,315
Building and Safety	642	2.972 %	\$11,292		\$11,292	\$1,101	\$12,393
Public Works Administration	257	1.190 %	\$4,520		\$4,520	\$441	\$4,961
Parks Maintenance	315	1.458 %	\$5,540		\$5,540	\$540	\$6,080
Facilities Maintenance	438	2.028 %	\$7,704		\$7,704	\$751	\$8,455
Streets Maintenance	284	1.315 %	\$4,995		\$4,995	\$487	\$5,482
Stormwater and Flood Control	265	1.227 %	\$4,661		\$4,661	\$454	\$5,115
Traffic Signals & Lighting	515	2.384 %	\$9,058		\$9,058	\$883	\$9,941
Fleet	254	1.176 %	\$4,467		\$4,467	\$436	\$4,903
City Administration	69	0.319 %	\$1,214		\$1,214		\$1,214
Transportation/Plan Engineering	569	2.634 %	\$10,008		\$10,008	\$976	\$10,984
Recreation Administration	26	0.120 %	\$457		\$457	\$45	\$502
Recreation Facilities	31	0.144 %	\$545		\$545	\$53	\$598
Youth Services	61	0.282 %	\$1,073		\$1,073	\$105	\$1,178
Community Services	54	0.250 %	\$950		\$950	\$93	\$1,043
Ranger Program	38	0.176 %	\$668		\$668	\$65	\$733
Aquatics	54	0.250 %	\$950		\$950	\$93	\$1,043
Golf Course	46	0.213 %	\$809		\$809	\$79	\$888
Police Administration	54	0.250 %	\$950		\$950	\$93	\$1,043
Patrol	629	2.912 %	\$11,063		\$11,063	\$1,078	\$12,141
Investigations	415	1.921 %	\$7,299		\$7,299	\$712	\$8,011
Police Support Services	230	1.065 %	\$4,045		\$4,045	\$394	\$4,439
Neighborhood Services	315	1.458 %	\$5,540		\$5,540	\$540	\$6,080
Traffic Safety	323	1.495 %	\$5,681		\$5,681	\$554	\$6,235
Fire Administration	38	0.176 %	\$668		\$668	\$65	\$733
Emergency Response	729	3.375 %	\$12,822		\$12,822	\$1,250	\$14,072
Hazard Prevention	557	2.579 %	\$9,797		\$9,797	\$955	\$10,752
FD601 Water Fund	1,614	7.472 %	\$28,387		\$28,387	\$2,767	\$31,154
FD611 Parking Fund	109	0.505 %	\$1,917		\$1,917	\$187	\$2,104
FD621Transit Fund	431	1.995 %	\$7,580		\$7,580	\$739	\$8,319
FD705 Whale Rock Fund	731	3.384 %	\$12,857		\$12,857	\$1,253	\$14,110
CIP Project Engineering	307	1.421 %	\$5,400		\$5,400	\$526	\$5,926

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 %	\$3,922		\$3,922	\$382	\$4,304
Swim Center Maintenance	215	0.995 %	\$3,781		\$3,781	\$369	\$4,150
All Other	4,975	23.031 %	\$87,500		\$87,500	\$8,530	\$96,030
Fire Apparatus Service	15	0.069 %	\$264		\$264	\$26	\$290
FD602 Sewer Fund	1,788	8.277 %	\$31,447		\$31,447	\$3,066	\$34,513
Engineering	554	2.567 %	\$9,744		\$9,744	\$947	\$10,691
Total	21,601	100.000 %	\$379,919		\$379,919	\$35,351	\$415,270

(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 %	\$2,693		\$2,693	\$267	\$2,960
Economic Development	3	0.095 %	\$505		\$505	\$50	\$555
Natural Resource Protection	20	0.632 %	\$3,367		\$3,367	\$333	\$3,700
City Attorney	34	1.075 %	\$5,723		\$5,723		\$5,723
City Clerk	67	2.118 %	\$11,279		\$11,279		\$11,279
Finance	59	1.865 %	\$9,932		\$9,932		\$9,932
Information Services	25	0.790 %	\$4,208		\$4,208	\$416	\$4,624
Human Resources	46	1.454 %	\$7,744		\$7,744	\$766	\$8,510
Community Development Admin	31	0.980 %	\$5,218		\$5,218	\$516	\$5,734
Planning	64	2.023 %	\$10,774		\$10,774	\$1,066	\$11,840
Building and Safety	48	1.517 %	\$8,080		\$8,080	\$800	\$8,880
Public Works Administration	39	1.233 %	\$6,565		\$6,565	\$650	\$7,215
Parks Maintenance	20	0.632 %	\$3,367		\$3,367	\$333	\$3,700
Facilities Maintenance	21	0.664 %	\$3,535		\$3,535	\$350	\$3,885
Streets Maintenance	19	0.601 %	\$3,198		\$3,198	\$317	\$3,515
Traffic Signals & Lighting	11	0.348 %	\$1,852		\$1,852	\$183	\$2,035
Fleet	20	0.632 %	\$3,367		\$3,367	\$333	\$3,700
City Administration	29	0.917 %	\$4,882		\$4,882		\$4,882
Transportation/Plan Engineering	23	0.727 %	\$3,872		\$3,872	\$383	\$4,255
Recreation Administration	13	0.411 %	\$2,188		\$2,188	\$217	\$2,405
Recreation Facilities	64	2.023 %	\$10,774		\$10,774	\$1,066	\$11,840
Youth Services	30	0.948 %	\$5,050		\$5,050	\$500	\$5,550
Community Services	27	0.853 %	\$4,545		\$4,545	\$450	\$4,995
Ranger Program	19	0.601 %	\$3,198		\$3,198	\$317	\$3,515
Aquatics	29	0.917 %	\$4,882		\$4,882	\$483	\$5,365
Golf Course	14	0.442 %	\$2,357		\$2,357	\$233	\$2,590
Police Administration	45	1.422 %	\$7,575		\$7,575	\$750	\$8,325
Patrol	159	5.025 %	\$26,766		\$26,766	\$2,649	\$29,415
Investigations	43	1.359 %	\$7,239		\$7,239	\$716	\$7,955
Police Support Services	329	10.398 %	\$55,383		\$55,383	\$5,481	\$60,864
Neighborhood Services	5	0.158 %	\$842		\$842	\$83	\$925
Traffic Safety	28	0.885 %	\$4,713		\$4,713	\$466	\$5,179
Fire Administration	24	0.759 %	\$4,040		\$4,040	\$400	\$4,440
Emergency Response	246	7.775 %	\$41,411		\$41,411	\$4,098	\$45,509
Hazard Prevention	29	0.917 %	\$4,882		\$4,882	\$483	\$5,365
FD601 Water Fund	182	5.752 %	\$30,638		\$30,638	\$3,032	\$33,670
FD611 Parking Fund	248	7.838 %	\$41,748		\$41,748	\$4,131	\$45,879
FD621Transit Fund	28	0.885 %	\$4,713		\$4,713	\$466	\$5,179
FD705 Whale Rock Fund	31	0.980 %	\$5,218		\$5,218	\$516	\$5,734
Stormwater and Flood Control	7	0.221 %	\$1,178		\$1,178	\$117	\$1,295
CIP Project Engineering	36	1.138 %	\$6,060		\$6,060	\$600	\$6,660

Network Services  
Detail allocation of  
Network Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Tourism and Bid Promotion	7	0.221 %	\$1,178		\$1,178	\$117	\$1,295
Urban Forest Services	2	0.063 %	\$337		\$337	\$33	\$370
Swim Center Maintenance	14	0.442 %	\$2,357		\$2,357	\$233	\$2,590
All Other	662	20.923 %	\$111,440		\$111,440	\$11,028	\$122,468
FD602 Sewer Fund	248	7.835 %	\$41,749		\$41,749	\$4,131	\$45,880
Total	3,164	100.000 %	\$532,622		\$532,622	\$49,559	\$582,181

(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 %	\$2,683		\$2,683	\$250	\$2,933
Fire Administration	5	1.374 %	\$2,683		\$2,683	\$250	\$2,933
FD601 Water Fund	32	8.791 %	\$17,172		\$17,172	\$1,602	\$18,774
Stormwater and Flood Control	1	0.275 %	\$537		\$537	\$50	\$587
FD611 Parking Fund	5	1.374 %	\$2,683		\$2,683	\$250	\$2,933
FD621Transit Fund	28	7.692 %	\$15,026		\$15,026	\$1,402	\$16,428
Recreation Facilities	2	0.549 %	\$1,073		\$1,073	\$100	\$1,173
Building and Safety	4	1.099 %	\$2,147		\$2,147	\$200	\$2,347
Parks Maintenance	15	4.121 %	\$8,050		\$8,050	\$751	\$8,801
Traffic Signals & Lighting	2	0.549 %	\$1,073		\$1,073	\$100	\$1,173
Ranger Program	3	0.824 %	\$1,610		\$1,610	\$150	\$1,760
Patrol	71	19.505 %	\$38,101		\$38,101	\$3,555	\$41,656
Investigations	24	6.593 %	\$12,879		\$12,879	\$1,202	\$14,081
Police Support Services	7	1.923 %	\$3,756		\$3,756	\$350	\$4,106
Neighborhood Services	6	1.648 %	\$3,220		\$3,220	\$300	\$3,520
Traffic Safety	11	3.022 %	\$5,903		\$5,903	\$551	\$6,454
Emergency Response	85	23.352 %	\$45,614		\$45,614	\$4,256	\$49,870
Hazard Prevention	11	3.022 %	\$5,903		\$5,903	\$551	\$6,454
Economic Development	1	0.275 %	\$537		\$537	\$50	\$587
Streets Maintenance	12	3.297 %	\$6,440		\$6,440	\$601	\$7,041
Fleet	2	0.549 %	\$1,073		\$1,073	\$100	\$1,173
CIP Project Engineering	7	1.923 %	\$3,756		\$3,756	\$350	\$4,106
Urban Forest Services	2	0.549 %	\$1,073		\$1,073	\$100	\$1,173
Facilities Maintenance	5	1.374 %	\$2,683		\$2,683	\$250	\$2,933
All Other	2	0.549 %	\$1,073		\$1,073	\$100	\$1,173
FD602 Sewer Fund	15	4.122 %	\$8,050		\$8,050	\$754	\$8,804
Total	364	100.000 %	\$195,335		\$195,335	\$18,175	\$213,510

(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 %	\$1,229		\$1,229	\$114	\$1,343
FD602 Sewer Fund	32	46.377 %	\$1,192		\$1,192	\$111	\$1,303
FD705 Whale Rock Fund	4	5.797 %	\$149		\$149	\$14	\$163
Total	69	100.000 %	\$2,570		\$2,570	\$239	\$2,809

(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	\$47	\$535
Finance	3	0.651 %	\$1,463		\$1,463		\$1,463
Information Services	11	2.386 %	\$5,363		\$5,363	\$519	\$5,882
Human Resources	5	1.085 %	\$2,438		\$2,438	\$236	\$2,674
Building and Safety	22	4.772 %	\$10,726		\$10,726	\$1,039	\$11,765
Public Works Administration	4	0.868 %	\$1,950		\$1,950	\$189	\$2,139
Parks Maintenance	16	3.471 %	\$7,801		\$7,801	\$755	\$8,556
Streets Maintenance	15	3.254 %	\$7,313		\$7,313	\$708	\$8,021
Fleet	4	0.868 %	\$1,950		\$1,950	\$189	\$2,139
Police Administration	7	1.518 %	\$3,413		\$3,413	\$330	\$3,743
Patrol	82	17.787 %	\$39,980		\$39,980	\$3,871	\$43,851
Investigations	27	5.857 %	\$13,164		\$13,164	\$1,275	\$14,439
Police Support Services	10	2.169 %	\$4,876		\$4,876	\$472	\$5,348
Fire Administration	24	5.206 %	\$11,701		\$11,701	\$1,133	\$12,834
Emergency Response	35	7.592 %	\$17,064		\$17,064	\$1,652	\$18,716
Hazard Prevention	12	2.603 %	\$5,851		\$5,851	\$567	\$6,418
City Administration	8	1.735 %	\$3,900		\$3,900		\$3,900
Ranger Program	6	1.302 %	\$2,925		\$2,925	\$283	\$3,208
Community Development Admin	4	0.868 %	\$1,950		\$1,950	\$189	\$2,139
Traffic Signals & Lighting	1	0.217 %	\$488		\$488	\$47	\$535
Neighborhood Services	4	0.868 %	\$1,950		\$1,950	\$189	\$2,139
FD611 Parking Fund	27	5.857 %	\$13,164		\$13,164	\$1,275	\$14,439
City Attorney	2	0.434 %	\$975		\$975		\$975
Youth Services	11	2.386 %	\$5,363		\$5,363	\$519	\$5,882
City Clerk	1	0.217 %	\$488		\$488		\$488
Traffic Safety	2	0.434 %	\$975		\$975	\$94	\$1,069
Fire Apparatus Service	2	0.434 %	\$975		\$975	\$94	\$1,069
Facilities Maintenance	7	1.518 %	\$3,413		\$3,413	\$330	\$3,743
City Council	15	3.254 %	\$7,313		\$7,313	\$708	\$8,021
CIP Project Engineering	18	3.905 %	\$8,776		\$8,776	\$850	\$9,626
Urban Forest Services	8	1.735 %	\$3,900		\$3,900	\$378	\$4,278
Recreation Administration	2	0.434 %	\$975		\$975	\$94	\$1,069
Golf Course	4	0.868 %	\$1,950		\$1,950	\$189	\$2,139
All Other	20	4.338 %	\$9,751		\$9,751	\$944	\$10,695
Community Services Group	4	0.868 %	\$1,950		\$1,950		\$1,950
Office of DEI	1	0.217 %	\$488		\$488	\$47	\$535
Housing Policy/Homelessness	1	0.217 %	\$488		\$488	\$47	\$535
Community Services	4	0.868 %	\$1,950		\$1,950	\$189	\$2,139
FD621Transit Fund	27	5.857 %	\$13,164		\$13,164	\$1,275	\$14,439
Tourism and Bid Promotion	2	0.434 %	\$975		\$975	\$94	\$1,069
Planning	1	0.217 %	\$488		\$488	\$47	\$535

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 %	\$488		\$488	\$50	\$538
FD601 Water Fund							
FD602 Sewer Fund							
FD705 Whale Rock Fund							
Total	<u>461</u>	<u>100.000 %</u>	<u>\$224,763</u>		<u>\$224,763</u>	<u>\$20,914</u>	<u>\$245,677</u>

(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 %	\$3,869		\$3,869	\$394	\$4,263
Recreation Administration	100	1.166 %	\$2,150		\$2,150	\$219	\$2,369
Transportation/Plan Engineering	70	0.816 %	\$1,505		\$1,505	\$153	\$1,658
City Administration	120	1.399 %	\$2,579		\$2,579		\$2,579
City Attorney	100	1.166 %	\$2,150		\$2,150		\$2,150
City Clerk	140	1.632 %	\$3,009		\$3,009		\$3,009
Human Resources	210	2.448 %	\$4,514		\$4,514	\$460	\$4,974
Finance	340	3.963 %	\$7,308		\$7,308		\$7,308
Facilities Maintenance	210	2.448 %	\$4,514		\$4,514	\$460	\$4,974
Fleet	50	0.583 %	\$1,075		\$1,075	\$109	\$1,184
Police Administration	530	6.177 %	\$11,392		\$11,392	\$1,160	\$12,552
Fire Administration	320	3.730 %	\$6,878		\$6,878	\$700	\$7,578
FD601 Water Fund	360	4.196 %	\$7,738		\$7,738	\$788	\$8,526
FD602 Sewer Fund	480	5.594 %	\$10,318		\$10,318	\$1,051	\$11,369
FD611 Parking Fund	560	6.527 %	\$12,037		\$12,037	\$1,226	\$13,263
FD621Transit Fund	120	1.399 %	\$2,579		\$2,579	\$263	\$2,842
Recreation Facilities	150	1.748 %	\$3,224		\$3,224	\$328	\$3,552
Engineering	60	0.699 %	\$1,290		\$1,290	\$131	\$1,421
Building and Safety	240	2.797 %	\$5,159		\$5,159	\$525	\$5,684
Planning	210	2.448 %	\$4,514		\$4,514	\$460	\$4,974
Economic Development	10	0.117 %	\$215		\$215	\$22	\$237
Natural Resource Protection	40	0.466 %	\$860		\$860	\$88	\$948
Information Services	70	0.816 %	\$1,505		\$1,505	\$153	\$1,658
Community Development Admin	140	1.632 %	\$3,009		\$3,009	\$306	\$3,315
Parks Maintenance	340	3.963 %	\$7,308		\$7,308	\$744	\$8,052
Streets Maintenance	80	0.932 %	\$1,720		\$1,720	\$175	\$1,895
Traffic Signals & Lighting	40	0.466 %	\$860		\$860	\$88	\$948
Youth Services	130	1.515 %	\$2,794		\$2,794	\$285	\$3,079
Community Services	70	0.816 %	\$1,505		\$1,505	\$153	\$1,658
Ranger Program	40	0.466 %	\$860		\$860	\$88	\$948
Aquatics	90	1.049 %	\$1,935		\$1,935	\$197	\$2,132
Patrol	700	8.159 %	\$15,047		\$15,047	\$1,532	\$16,579
Investigations	260	3.030 %	\$5,589		\$5,589	\$569	\$6,158
Police Support Services	505	5.886 %	\$10,855		\$10,855	\$1,105	\$11,960
Neighborhood Services	40	0.466 %	\$860		\$860	\$88	\$948
Traffic Safety	30	0.350 %	\$645		\$645	\$66	\$711
Emergency Response	645	7.517 %	\$13,864		\$13,864	\$1,412	\$15,276
Hazard Prevention	60	0.699 %	\$1,290		\$1,290	\$131	\$1,421
Golf Course	50	0.583 %	\$1,075		\$1,075	\$109	\$1,184
Fire Apparatus Service	10	0.117 %	\$215		\$215	\$22	\$237
City Council	40	0.466 %	\$860		\$860	\$88	\$948

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 %	\$5,159		\$5,159	\$525	\$5,684
Urban Forest Services	40	0.466 %	\$860		\$860	\$88	\$948
Swim Center Maintenance	10	0.117 %	\$215		\$215	\$22	\$237
FD705 Whale Rock Fund	50	0.583 %	\$1,075		\$1,075	\$109	\$1,184
All Other	190	2.214 %	\$4,084		\$4,084	\$416	\$4,500
Community Services Group	40	0.466 %	\$860		\$860		\$860
Tourism and Bid Promotion	20	0.233 %	\$430		\$430	\$44	\$474
Solid Waste Recycling	20	0.233 %	\$430		\$430	\$44	\$474
Training Services	10	0.117 %	\$215		\$215	\$22	\$237
Stormwater and Flood Control	20	0.229 %	\$427		\$427	\$43	\$470
Total	8,580	100.000 %	\$184,428		\$184,428	\$17,161	\$201,589

(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 %	\$3,016		\$3,016	\$281	\$3,297
Total	1	100.000 %	\$3,016		\$3,016	\$281	\$3,297

(A) Alloc basis:

Source:

Network Services

Detail allocation of

South Hills

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Administration	300	23.077 %	\$17,919		\$17,919	\$1,667	\$19,586
Fire Administration	200	15.385 %	\$11,946		\$11,946	\$1,112	\$13,058
FD601 Water Fund	150	11.538 %	\$8,960		\$8,960	\$834	\$9,794
FD602 Sewer Fund	150	11.538 %	\$8,960		\$8,960	\$834	\$9,794
Public Works Administration	200	15.385 %	\$11,946		\$11,946	\$1,112	\$13,058
Traffic Signals & Lighting	100	7.692 %	\$5,973		\$5,973	\$556	\$6,529
FD621Transit Fund	200	15.385 %	\$11,946		\$11,946	\$1,110	\$13,056
Total	1,300	100.000 %	\$77,650		\$77,650	\$7,225	\$84,875

(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 %	\$19,582		\$19,582	\$1,822	\$21,404
Fire Administration	2	28.571 %	\$19,582		\$19,582	\$1,822	\$21,404
Public Works Administration	1	14.286 %	\$9,791		\$9,791	\$911	\$10,702
FD705 Whale Rock Fund	2	28.572 %	\$19,582		\$19,582	\$1,822	\$21,404
Total	7	100.000 %	\$68,537		\$68,537	\$6,377	\$74,914

(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 %	\$3,719		\$3,719	\$346	\$4,065
Fire Administration	2,959	4.087 %	\$3,719		\$3,719	\$346	\$4,065
All Other	66,487	91.826 %	\$83,555		\$83,555	\$7,775	\$91,330
Total	72,405	100.000 %	\$90,993		\$90,993	\$8,467	\$99,460

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

Source:

	Network Services Departmental Cost Allocation Summary								2023
	<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 Administration	\$36,522	\$9,958	\$13,347		\$105	\$1,214	\$4,882	\$537	
Community Services Group	\$11,972	\$3,556	\$5,561		\$45				
City Attorney	\$33,920	\$10,811	\$13,347		\$105	\$809	\$5,723		
City Clerk	\$33,739	\$6,558	\$10,011		\$90	\$2,304	\$11,279		
Finance	\$87,398	\$22,050	\$33,369		\$314	\$12,962	\$9,932		
Network Services	\$19,020		\$19,020						
Information Services	\$67,209	\$13,302	\$20,845		\$186	\$20,712	\$4,624		
Human Resources	\$59,361	\$16,432	\$24,524		\$182	\$2,065	\$8,510		
Public Works Administration	\$70,748	\$11,111	\$17,166		\$133	\$4,961	\$7,215		
Facilities Maintenance	\$44,177	\$7,825	\$12,262		\$100	\$8,455	\$3,885	\$2,933	
Fleet	\$35,742	\$10,281	\$12,262		\$100	\$4,903	\$3,700	\$1,173	
CIP Project Engineering	\$106,461	\$29,953	\$44,142		\$364	\$5,926	\$6,660	\$4,106	
Transportation/Plan Engineering	\$42,478	\$10,751	\$14,714		\$116	\$10,984	\$4,255		
City Council	\$32,815	\$7,825	\$12,262		\$66	\$733	\$2,960		
Economic Development	\$5,585	\$1,565	\$2,453		\$33	\$155	\$555	\$587	
Natural Resource Protection	\$20,524	\$6,980	\$7,357		\$116	\$888	\$3,700		
Tourism and Bid Promotion	\$5,878	\$2,738			\$12	\$290	\$1,295		
Community Promotion	\$1,009	\$392	\$613		\$4				
Office of DEI	\$7,684	\$4,663	\$2,453		\$33				
Community Development Admin	\$42,802	\$7,825	\$12,262		\$100	\$11,427	\$5,734		
Commissions & Committees	\$1,534	\$1,534							
Planning	\$71,615	\$17,261	\$24,524		\$166	\$12,315	\$11,840		
Engineering	\$34,027	\$8,999	\$12,262		\$116	\$10,691			
Building and Safety	\$106,301	\$26,948	\$38,011		\$273	\$12,393	\$8,880	\$2,347	
Housing Policy/Homelessness	\$18,252	\$7,825	\$9,809		\$83				
Parks Maintenance	\$90,597	\$23,412	\$31,880		\$116	\$6,080	\$3,700	\$8,801	
Swim Center Maintenance	\$11,795	\$2,348	\$2,453		\$17	\$4,150	\$2,590		
Urban Forest Services	\$23,158	\$4,695	\$7,357		\$33	\$4,304	\$370	\$1,173	
Streets Maintenance	\$88,681	\$23,473	\$39,237		\$17	\$5,482	\$3,515	\$7,041	
Traffic Signals & Lighting	\$29,229	\$3,130	\$4,905		\$33	\$9,941	\$2,035	\$1,173	
Stormwater and Flood Control	\$33,058	\$9,937	\$15,572		\$82	\$5,115	\$1,295	\$587	
Solid Waste Recycling	\$8,542	\$3,130	\$4,905		\$33				
Recreation Administration	\$24,079	\$7,825	\$9,809		\$100	\$502	\$2,405		
Recreation Facilities	\$25,783	\$6,134	\$2,453		\$33	\$598	\$11,840	\$1,173	
Youth Services	\$67,913	\$32,472	\$19,619		\$133	\$1,178	\$5,550		
Community Services	\$29,211	\$9,484	\$9,809		\$83	\$1,043	\$4,995		
Ranger Program	\$45,423	\$15,524	\$19,619		\$116	\$733	\$3,515	\$1,760	
Aquatics	\$29,775	\$18,732	\$2,453		\$50	\$1,043	\$5,365		
Golf Course	\$27,148	\$10,438	\$9,809		\$100	\$888	\$2,590		

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 Administration	\$3,900	\$2,579				
Community Services Group	\$1,950	\$860				
City Attorney	\$975	\$2,150				
City Clerk	\$488	\$3,009				
Finance	\$1,463	\$7,308				
Network Services						
Information Services	\$5,882	\$1,658				
Human Resources	\$2,674	\$4,974				
Public Works Administration	\$2,139	\$4,263		\$13,058	\$10,702	
Facilities Maintenance	\$3,743	\$4,974				
Fleet	\$2,139	\$1,184				
CIP Project Engineering	\$9,626	\$5,684				
Transportation/Plan Engineering		\$1,658				
City Council	\$8,021	\$948				
Economic Development		\$237				
Natural Resource Protection	\$535	\$948				
Tourism and Bid Promotion	\$1,069	\$474				
Community Promotion						
Office of DEI	\$535					
Community Development Admin	\$2,139	\$3,315				
Commissions & Committees						
Planning	\$535	\$4,974				
Engineering	\$538	\$1,421				
Building and Safety	\$11,765	\$5,684				
Housing Policy/Homelessness	\$535					
Parks Maintenance	\$8,556	\$8,052				
Swim Center Maintenance		\$237				
Urban Forest Services	\$4,278	\$948				
Streets Maintenance	\$8,021	\$1,895				
Traffic Signals & Lighting	\$535	\$948		\$6,529		
Stormwater and Flood Control		\$470				
Solid Waste Recycling		\$474				
Recreation Administration	\$1,069	\$2,369				
Recreation Facilities		\$3,552				
Youth Services	\$5,882	\$3,079				
Community Services	\$2,139	\$1,658				
Ranger Program	\$3,208	\$948				
Aquatics		\$2,132				
Golf Course	\$2,139	\$1,184				

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	\$99,796	\$10,172	\$15,940		\$33	\$1,043	\$8,325	\$2,933	
Patrol	\$413,205	\$70,421	\$110,355	\$88,654	\$133	\$12,141	\$29,415	\$41,656	
Investigations	\$106,913	\$21,909	\$34,333		\$27	\$8,011	\$7,955	\$14,081	
Police Support Services	\$169,088	\$32,081	\$50,273		\$17	\$4,439	\$60,864	\$4,106	
Neighborhood Services	\$20,290	\$4,225	\$2,453			\$6,080	\$925	\$3,520	
Traffic Safety	\$35,716	\$6,259	\$9,809			\$6,235	\$5,179	\$6,454	
Fire Administration	\$84,353	\$7,433	\$9,809		\$66	\$733	\$4,440	\$2,933	
Emergency Response	\$375,856	\$71,987	\$112,807	\$47,420	\$199	\$14,072	\$45,509	\$49,870	
Hazard Prevention	\$54,620	\$9,389	\$14,714		\$107	\$10,752	\$5,365	\$6,454	
Training Services	\$237								
Fire Apparatus Service	\$9,664	\$3,130	\$4,905		\$33	\$290			
Mobile Crisis Unit	\$1,598	\$1,565			\$33				
Disaster Assistance	\$4,018	\$1,565	\$2,453						
FD208 Tourism Bid Fund	\$4,281		\$4,281						
FD601 Water Fund	\$238,304	\$51,470	\$83,110		\$463	\$31,154	\$33,670	\$18,774	\$1,343
FD602 Sewer Fund	\$253,781	\$55,774	\$82,496		\$551	\$34,513	\$45,880	\$8,804	\$1,303
FD611 Parking Fund	\$156,633	\$34,084	\$39,776	\$4,122	\$33	\$2,104	\$45,879	\$2,933	
FD621Transit Fund	\$69,913	\$4,695	\$4,905		\$50	\$8,319	\$5,179	\$16,428	
FD705 Whale Rock Fund	\$59,133	\$6,417	\$10,055		\$66	\$14,110	\$5,734		\$163
All Other	\$339,938	\$13,534			\$208	\$96,030	\$122,468	\$1,173	
Total	\$4,028,502	\$823,987	\$1,134,930	\$140,196	\$5,807	\$415,270	\$582,181	\$213,510	\$2,809

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	\$3,743	\$12,552		\$19,586	\$21,404	\$4,065
Patrol	\$43,851	\$16,579				
Investigations	\$14,439	\$6,158				
Police Support Services	\$5,348	\$11,960				
Neighborhood Services	\$2,139	\$948				
Traffic Safety	\$1,069	\$711				
Fire Administration	\$12,834	\$7,578		\$13,058	\$21,404	\$4,065
Emergency Response	\$18,716	\$15,276				
Hazard Prevention	\$6,418	\$1,421				
Training Services		\$237				
Fire Apparatus Service	\$1,069	\$237				
Mobile Crisis Unit						
Disaster Assistance						
FD208 Tourism Bid Fund						
FD601 Water Fund		\$8,526		\$9,794		
FD602 Sewer Fund		\$11,369	\$3,297	\$9,794		
FD611 Parking Fund	\$14,439	\$13,263				
FD621Transit Fund	\$14,439	\$2,842		\$13,056		
FD705 Whale Rock Fund		\$1,184			\$21,404	
All Other	\$10,695	\$4,500				\$91,330
Total	\$245,677	\$201,589	\$3,297	\$84,875	\$74,914	\$99,460

**SCHEDULE 8.01**

**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	
1011001 - City Administration	\$40,531	\$10,513	\$51,044	
1011501 - City Attorney	\$14,464	\$2,128	\$16,592	
1011021 - City Clerk	\$1,110	\$189	\$1,299	
1012000 - Finance	\$21,561	\$2,964	\$24,525	
1011101 - Network Services	\$61,117	\$6,092	\$67,209	
1011103 - Information Services		\$12,606	\$12,606	
1012006 - Finance Support Services		\$1,123	\$1,123	
1012007 - Finance Non Departmental		\$250	\$250	
1013001 - Human Resources		\$41,816	\$41,816	
1013003 - Wellness Program		\$62	\$62	
1015005 - Facilities Maintenance		\$7,568	\$7,568	
8020000 - Insurance ISF Fund		\$21,843	\$21,843	
Total allocated additions:	<u>\$140,391</u>	<u>\$107,154</u>	<u>\$247,545</u>	<u>\$247,545</u>
Total to be allocated	<u>\$1,494,372</u>	<u>\$107,154</u>		<u>\$1,601,526</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	\$140,391	\$140,391		
Functional Cost	\$1,494,372	\$385,056	\$595,481	\$513,835
Reallocate Admin		(\$385,056)	\$206,698	\$178,358
Allocable Costs	\$1,494,372		\$802,179	\$692,193
<b>1st Allocation</b>	<b>\$1,494,372</b>		<b>\$802,179</b>	<b>\$692,193</b>
Additions: 2nd				
Other	\$107,154	\$107,154		
Functional Cost	\$107,154	\$107,154		
Reallocate Admin		(\$107,154)	\$57,520	\$49,634
Allocable Costs	\$107,154		\$57,520	\$49,634
<b>2nd Allocation</b>	<b>\$107,154</b>		<b>\$57,520</b>	<b>\$49,634</b>
<b>Total allocated</b>	<b>\$1,601,526</b>		<b>\$859,699</b>	<b>\$741,827</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 %	\$44,505		\$44,505		\$44,505
Public Works Administration	485	11.028 %	\$88,462		\$88,462	\$7,255	\$95,717
Community Development Admin	1,537	34.948 %	\$280,343		\$280,343	\$22,993	\$303,336
FD601 Water Fund	280	6.367 %	\$51,071		\$51,071	\$4,189	\$55,260
FD602 Sewer Fund	246	5.593 %	\$44,869		\$44,869	\$3,680	\$48,549
Fire Administration	191	4.343 %	\$34,838		\$34,838	\$2,857	\$37,695
Police Administration	509	11.573 %	\$92,840		\$92,840	\$7,614	\$100,454
Recreation Administration	96	2.183 %	\$17,510		\$17,510	\$1,436	\$18,946
City Administration	257	5.844 %	\$46,876		\$46,876		\$46,876
City Attorney	52	1.182 %	\$9,485		\$9,485		\$9,485
Stormwater and Flood Control	128	2.910 %	\$23,347		\$23,347	\$1,915	\$25,262
FD705 Whale Rock Fund	162	3.683 %	\$29,548		\$29,548	\$2,423	\$31,971
FD621Transit Fund	15	0.341 %	\$2,736		\$2,736	\$224	\$2,960
FD611 Parking Fund	99	2.251 %	\$18,057		\$18,057	\$1,481	\$19,538
All Other	97	2.206 %	\$17,692		\$17,692	\$1,453	\$19,145
Total	4,398	100.000 %	\$802,179		\$802,179	\$57,520	\$859,699

(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 %	\$4,449		\$4,449	\$358	\$4,807
Facilities Maintenance	500	1.071 %	\$7,415		\$7,415	\$597	\$8,012
Streets Maintenance	1,600	3.428 %	\$23,728		\$23,728	\$1,910	\$25,638
Stormwater and Flood Control	635	1.360 %	\$9,417		\$9,417	\$758	\$10,175
Traffic Signals & Lighting	200	0.428 %	\$2,966		\$2,966	\$239	\$3,205
Transportation/Plan Engineering	600	1.285 %	\$8,898		\$8,898	\$716	\$9,614
Recreation Administration	400	0.857 %	\$5,932		\$5,932	\$478	\$6,410
Recreation Facilities	100	0.214 %	\$1,483		\$1,483	\$119	\$1,602
Youth Services	800	1.714 %	\$11,864		\$11,864	\$955	\$12,819
Community Services	400	0.857 %	\$5,932		\$5,932	\$478	\$6,410
Ranger Program	800	1.714 %	\$11,864		\$11,864	\$955	\$12,819
Aquatics	100	0.214 %	\$1,483		\$1,483	\$119	\$1,602
Golf Course	400	0.857 %	\$5,932		\$5,932	\$478	\$6,410
Police Administration	650	1.393 %	\$9,640		\$9,640	\$776	\$10,416
Patrol	4,500	9.641 %	\$66,735		\$66,735	\$5,373	\$72,108
Investigations	1,400	2.999 %	\$20,762		\$20,762	\$1,672	\$22,434
Police Support Services	2,050	4.392 %	\$30,402		\$30,402	\$2,448	\$32,850
Neighborhood Services	100	0.214 %	\$1,483		\$1,483	\$119	\$1,602
Traffic Safety	400	0.857 %	\$5,932		\$5,932	\$478	\$6,410
Fire Administration	400	0.857 %	\$5,932		\$5,932	\$478	\$6,410
Emergency Response	4,600	9.855 %	\$68,218		\$68,218	\$5,492	\$73,710
Hazard Prevention	600	1.285 %	\$8,898		\$8,898	\$716	\$9,614
FD601 Water Fund	3,389	7.261 %	\$50,259		\$50,259	\$4,046	\$54,305
FD621Transit Fund	200	0.428 %	\$2,966		\$2,966	\$239	\$3,205
City Administration	600	1.285 %	\$8,898		\$8,898		\$8,898
Economic Development	100	0.214 %	\$1,483		\$1,483	\$119	\$1,602
Natural Resource Protection	300	0.643 %	\$4,449		\$4,449	\$358	\$4,807
Community Promotion	25	0.054 %	\$371		\$371	\$30	\$401
City Attorney	600	1.285 %	\$8,898		\$8,898		\$8,898
City Clerk	450	0.964 %	\$6,674		\$6,674		\$6,674
Finance	1,500	3.214 %	\$22,245		\$22,245		\$22,245
Network Services	855	1.832 %	\$12,680		\$12,680		\$12,680
Information Services	850	1.821 %	\$12,606		\$12,606		\$12,606
Human Resources	1,000	2.142 %	\$14,830		\$14,830	\$1,194	\$16,024
Community Development Admin	500	1.071 %	\$7,415		\$7,415	\$597	\$8,012
Building and Safety	1,550	3.321 %	\$22,987		\$22,987	\$1,851	\$24,838
Public Works Administration	700	1.500 %	\$10,381		\$10,381	\$836	\$11,217
Parks Maintenance	1,300	2.785 %	\$19,279		\$19,279	\$1,552	\$20,831
Swim Center Maintenance	100	0.214 %	\$1,483		\$1,483	\$119	\$1,602
Fire Apparatus Service	200	0.428 %	\$2,966		\$2,966	\$239	\$3,205
Fleet	500	1.071 %	\$7,415		\$7,415	\$597	\$8,012

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 %	\$24,054		\$24,054	\$1,937	\$25,991
CIP Project Engineering	1,800	3.856 %	\$26,694		\$26,694	\$2,149	\$28,843
Planning	1,000	2.142 %	\$14,830		\$14,830	\$1,194	\$16,024
City Council	500	1.071 %	\$7,415		\$7,415	\$597	\$8,012
Community Services Group	250	0.536 %	\$3,708		\$3,708		\$3,708
Housing Policy/Homelessness	400	0.857 %	\$5,932		\$5,932	\$478	\$6,410
Solid Waste Recycling	200	0.428 %	\$2,966		\$2,966	\$239	\$3,205
Office of DEI	100	0.214 %	\$1,483		\$1,483	\$119	\$1,602
Engineering	500	1.071 %	\$7,415		\$7,415	\$597	\$8,012
FD705 Whale Rock Fund	410	0.878 %	\$6,080		\$6,080	\$490	\$6,570
FD602 Sewer Fund	3,364	7.207 %	\$49,888		\$49,888	\$4,017	\$53,905
Disaster Assistance	100	0.214 %	\$1,483		\$1,483	\$119	\$1,602
FD208 Tourism Bid Fund	175	0.383 %	\$2,595		\$2,595	\$209	\$2,804
Total	46,675	100.000 %	\$692,193		\$692,193	\$49,634	\$741,827

(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 Administration	\$55,774	\$46,876	\$8,898
Community Services Group	\$3,708		\$3,708
City Attorney	\$18,383	\$9,485	\$8,898
City Clerk	\$6,674		\$6,674
Finance	\$22,245		\$22,245
Network Services	\$57,185	\$44,505	\$12,680
Information Services	\$12,606		\$12,606
Human Resources	\$16,024		\$16,024
Public Works Administration	\$106,934	\$95,717	\$11,217
Facilities Maintenance	\$8,012		\$8,012
Fleet	\$8,012		\$8,012
CIP Project Engineering	\$28,843		\$28,843
Transportation/Plan Engineering	\$9,614		\$9,614
City Council	\$8,012		\$8,012
Economic Development	\$1,602		\$1,602
Natural Resource Protection	\$4,807		\$4,807
Community Promotion	\$401		\$401
Office of DEI	\$1,602		\$1,602
Community Development Admin	\$311,348	\$303,336	\$8,012
Planning	\$16,024		\$16,024
Engineering	\$8,012		\$8,012
Building and Safety	\$24,838		\$24,838
Housing Policy/Homelessness	\$6,410		\$6,410
Parks Maintenance	\$20,831		\$20,831
Swim Center Maintenance	\$1,602		\$1,602
Urban Forest Services	\$4,807		\$4,807
Streets Maintenance	\$25,638		\$25,638
Traffic Signals & Lighting	\$3,205		\$3,205
Stormwater and Flood Control	\$35,437	\$25,262	\$10,175
Solid Waste Recycling	\$3,205		\$3,205
Recreation Administration	\$25,356	\$18,946	\$6,410
Recreation Facilities	\$1,602		\$1,602
Youth Services	\$12,819		\$12,819
Community Services	\$6,410		\$6,410
Ranger Program	\$12,819		\$12,819
Aquatics	\$1,602		\$1,602
Golf Course	\$6,410		\$6,410
Police Administration	\$110,870	\$100,454	\$10,416
Patrol	\$72,108		\$72,108
Investigations	\$22,434		\$22,434
Police Support Services	\$32,850		\$32,850

Information Services  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Information Services</u>	<u>Enterprise Apps</u>
Neighborhood Services	\$1,602		\$1,602
Traffic Safety	\$6,410		\$6,410
Fire Administration	\$44,105	\$37,695	\$6,410
Emergency Response	\$73,710		\$73,710
Hazard Prevention	\$9,614		\$9,614
Fire Apparatus Service	\$3,205		\$3,205
Disaster Assistance	\$1,602		\$1,602
FD208 Tourism Bid Fund	\$2,804		\$2,804
FD601 Water Fund	\$109,565	\$55,260	\$54,305
FD602 Sewer Fund	\$102,454	\$48,549	\$53,905
FD611 Parking Fund	\$45,529	\$19,538	\$25,991
FD621Transit Fund	\$6,165	\$2,960	\$3,205
FD705 Whale Rock Fund	\$38,541	\$31,971	\$6,570
All Other	\$19,145	\$19,145	
Total	<u>\$1,601,526</u>	<u>\$859,699</u>	<u>\$741,827</u>

**SCHEDULE 9.01**

**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	\$999	\$259	\$1,258	
1011501 - City Attorney	\$961	\$141	\$1,102	
1012000 - Finance	\$5,024	\$646	\$5,670	
1012007 - Finance Non Departmental		\$484	\$484	
8020000 - Insurance ISF Fund		\$4,939	\$4,939	
Total allocated additions:	<u>\$6,984</u>	<u>\$6,469</u>	<u>\$13,453</u>	<u>\$13,453</u>
Total to be allocated	<u><u>\$97,163</u></u>	<u><u>\$6,469</u></u>		<u><u>\$103,632</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>
<u>Other Expense and Cost</u>			
SALARIES & WAGES			
FRINGE BENEFITS			
<u>Other Expense and Cost</u>			
SUPPORT SERVICES	\$90,179		\$90,179
Departmental Expenditures	\$90,179		\$90,179
Additions: 1st			
Other	\$6,984	\$6,984	
Functional Cost	\$97,163	\$6,984	\$90,179
Reallocate Admin		(\$6,984)	\$6,984
Allocable Costs	\$97,163		\$97,163
<b>1st Allocation</b>	<b>\$97,163</b>		<b>\$97,163</b>
Additions: 2nd			
Other	\$6,469	\$6,469	
Functional Cost	\$6,469	\$6,469	
Reallocate Admin		(\$6,469)	\$6,469
Allocable Costs	\$6,469		\$6,469
<b>2nd Allocation</b>	<b>\$6,469</b>		<b>\$6,469</b>
<b>Total allocated</b>	<b>\$103,632</b>		<b>\$103,632</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	\$14	\$208
Cultural Activities	348,269	0.297 %	\$288		\$288	\$21	\$309
Economic Development	1,032,915	0.880 %	\$855		\$855	\$63	\$918
Natural Resource Protection	983,010	0.837 %	\$813		\$813	\$60	\$873
Community Promotion	421,838	0.359 %	\$349		\$349	\$26	\$375
City Attorney	1,424,496	1.213 %	\$1,179		\$1,179		\$1,179
City Clerk	666,756	0.568 %	\$552		\$552		\$552
Finance	2,376,210	2.023 %	\$1,966		\$1,966		\$1,966
Network Services	3,512,394	2.991 %	\$2,906		\$2,906		\$2,906
Human Resources	2,103,351	1.791 %	\$1,740		\$1,740	\$128	\$1,868
Insurance ISF Fund	5,710,479	4.863 %	\$4,725		\$4,725	\$349	\$5,074
Wellness Program	3,201	0.003 %	\$3		\$3		\$3
Community Development Admin	840,891	0.716 %	\$696		\$696	\$51	\$747
Commissions & Committees	14,819	0.013 %	\$12		\$12	\$1	\$13
Planning	1,594,072	1.357 %	\$1,319		\$1,319	\$97	\$1,416
Building and Safety	2,895,572	2.466 %	\$2,396		\$2,396	\$177	\$2,573
Public Works Administration	1,402,863	1.195 %	\$1,161		\$1,161	\$86	\$1,247
Parks Maintenance	3,571,500	3.041 %	\$2,955		\$2,955	\$218	\$3,173
Swim Center Maintenance	672,335	0.573 %	\$556		\$556	\$41	\$597
Urban Forest Services	339,617	0.289 %	\$281		\$281	\$21	\$302
Facilities Maintenance	1,430,582	1.218 %	\$1,184		\$1,184	\$87	\$1,271
Streets Maintenance	2,212,230	1.884 %	\$1,830		\$1,830	\$135	\$1,965
Stormwater and Flood Control	1,077,395	0.917 %	\$891		\$891	\$66	\$957
Traffic Signals & Lighting	556,237	0.474 %	\$460		\$460	\$34	\$494
Fleet	1,421,074	1.210 %	\$1,176		\$1,176	\$87	\$1,263
City Administration	1,502,421	1.279 %	\$1,243		\$1,243		\$1,243
Transportation/Plan Engineering	1,187,300	1.011 %	\$982		\$982	\$73	\$1,055
Recreation Administration	844,713	0.719 %	\$699		\$699	\$52	\$751
Recreation Facilities	326,162	0.278 %	\$270		\$270	\$20	\$290
Youth Services	1,185,547	1.010 %	\$981		\$981	\$72	\$1,053
Ranger Program	786,460	0.670 %	\$651		\$651	\$48	\$699
Aquatics	620,772	0.529 %	\$514		\$514	\$38	\$552
Police Administration	2,152,330	1.833 %	\$1,781		\$1,781	\$131	\$1,912
Patrol	11,984,965	10.206 %	\$9,916		\$9,916	\$732	\$10,648
Investigations	2,885,594	2.457 %	\$2,387		\$2,387	\$176	\$2,563
Neighborhood Services	282,511	0.241 %	\$234		\$234	\$17	\$251
Traffic Safety	989,039	0.842 %	\$818		\$818	\$60	\$878
Fire Administration	1,060,873	0.903 %	\$878		\$878	\$65	\$943
Emergency Response	12,350,737	10.517 %	\$10,219		\$10,219	\$755	\$10,974
Hazard Prevention	938,914	0.800 %	\$777		\$777	\$57	\$834
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 %	\$6,354		\$6,354	\$469	\$6,823
FD611 Parking Fund	3,253,276	2.770 %	\$2,692		\$2,692	\$199	\$2,891
FD602 Sewer Fund	8,195,482	6.979 %	\$6,781		\$6,781	\$501	\$7,282
Golf Course	724,556	0.617 %	\$599		\$599	\$44	\$643
FD705 Whale Rock Fund	1,233,383	1.050 %	\$1,020		\$1,020	\$75	\$1,095
Information Services	1,357,744	1.156 %	\$1,123		\$1,123		\$1,123
FD208 Tourism Bid Fund	1,904,368	1.622 %	\$1,576		\$1,576	\$116	\$1,692
FD621Transit Fund	1,170,299	0.997 %	\$968		\$968	\$71	\$1,039
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 %	\$2,584		\$2,584	\$191	\$2,775
Community Services	601,789	0.512 %	\$498		\$498	\$37	\$535
FD711 Hazardous Mat Task Force Fund	56,375	0.048 %	\$47		\$47	\$3	\$50
CIP Project Engineering	2,683,531	2.285 %	\$2,220		\$2,220	\$164	\$2,384
Community Services Group	703,825	0.599 %	\$582		\$582		\$582
Solid Waste Recycling	260,715	0.222 %	\$216		\$216	\$16	\$232
Finance Non Departmental	283,739	0.242 %	\$235		\$235	\$17	\$252
Office of DEI	988,355	0.842 %	\$818		\$818	\$60	\$878
Engineering	930,742	0.793 %	\$770		\$770	\$57	\$827
Housing Policy/Homelessness	1,104,545	0.941 %	\$914		\$914	\$67	\$981
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 %	\$1,008		\$1,008	\$74	\$1,082
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 %	\$366		\$366	\$27	\$393
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 %	\$1,404		\$1,404	\$107	\$1,511
Total	117,435,688	100.000 %	\$97,163		\$97,163	\$6,469	\$103,632

(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 Administration	\$1,243	\$1,243
Community Services Group	\$582	\$582
City Attorney	\$1,179	\$1,179
City Clerk	\$552	\$552
Finance	\$1,966	\$1,966
Network Services	\$2,906	\$2,906
Information Services	\$1,123	\$1,123
Finance Non Departmental	\$252	\$252
Human Resources	\$1,868	\$1,868
Wellness Program	\$3	\$3
Public Works Administration	\$1,247	\$1,247
Facilities Maintenance	\$1,271	\$1,271
Fleet	\$1,263	\$1,263
CIP Project Engineering	\$2,384	\$2,384
Transportation/Plan Engineering	\$1,055	\$1,055
Insurance ISF Fund	\$5,074	\$5,074
City Council	\$208	\$208
Cultural Activities	\$309	\$309
Economic Development	\$918	\$918
Natural Resource Protection	\$873	\$873
Community Promotion	\$375	\$375
Office of DEI	\$878	\$878
Community Development Admin	\$747	\$747
Commissions & Committees	\$13	\$13
Planning	\$1,416	\$1,416
Engineering	\$827	\$827
Building and Safety	\$2,573	\$2,573
Housing Policy/Homelessness	\$981	\$981
Parks Maintenance	\$3,173	\$3,173
Swim Center Maintenance	\$597	\$597
Urban Forest Services	\$302	\$302
Streets Maintenance	\$1,965	\$1,965
Traffic Signals & Lighting	\$494	\$494
Stormwater and Flood Control	\$957	\$957
Water Resource Recovery		
Solid Waste Recycling	\$232	\$232
Recreation Administration	\$751	\$751
Recreation Facilities	\$290	\$290
Youth Services	\$1,053	\$1,053
Community Services	\$535	\$535

Finance Support Services  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>General Support Services</u>
Ranger Program	\$699	\$699
Aquatics	\$552	\$552
Golf Course	\$643	\$643
Jack House	\$4	\$4
Police Administration	\$1,912	\$1,912
Patrol	\$10,648	\$10,648
Investigations	\$2,563	\$2,563
Police Support Services	\$2,775	\$2,775
Neighborhood Services	\$251	\$251
Traffic Safety	\$878	\$878
Fire Administration	\$943	\$943
Emergency Response	\$10,974	\$10,974
Hazard Prevention	\$834	\$834
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	\$1,692	\$1,692
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	\$393	\$393
FD504 LOVR Impact Fee Fund	\$102	\$102
FD505 Affordable Housing Fund	\$1,511	\$1,511
FD601 Water Fund	\$6,823	\$6,823
FD602 Sewer Fund	\$7,282	\$7,282
FD611 Parking Fund	\$2,891	\$2,891
FD621Transit Fund	\$1,039	\$1,039
FD701 General Agency Fund	\$1,082	\$1,082
FD705 Whale Rock Fund	\$1,095	\$1,095
FD711 Hazardous Mat Task Force Fund	\$50	\$50
FD712 City Of SLO PEG Fund	\$40	\$40
FD713 SLCUSD PEG Fund	\$83	\$83
FD715 Boysen Ranch Conserv Easemt Fund	\$5	\$5
Total	\$103,632	\$103,632

**SCHEDULE 10.01**

**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	\$3,143	\$815	\$3,958	
1011501 - City Attorney	\$3,023	\$445	\$3,468	
1012000 - Finance	\$4,763	\$710	\$5,473	
1012006 - Finance Support Services	\$235	\$17	\$252	
8020000 - Insurance ISF Fund		\$12,173	\$12,173	
Total allocated additions:	<u>\$11,164</u>	<u>\$14,160</u>	<u>\$25,324</u>	<u>\$25,324</u>
Total to be allocated	<u><b>\$193,194</b></u>	<u><b>\$14,160</b></u>		<u><b>\$207,354</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	\$11,164	\$11,164	
Functional Cost	\$193,194	\$11,164	\$182,030
Reallocate Admin		(\$11,164)	\$11,164
Allocable Costs	\$193,194		\$193,194
<b>1st Allocation</b>	<b>\$193,194</b>		<b>\$193,194</b>
Additions: 2nd			
Other	\$14,160	\$14,160	
Functional Cost	\$14,160	\$14,160	
Reallocate Admin		(\$14,160)	\$14,160
Allocable Costs	\$14,160		\$14,160
<b>2nd Allocation</b>	<b>\$14,160</b>		<b>\$14,160</b>
<b>Total allocated</b>	<b>\$207,354</b>		<b>\$207,354</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	\$17	\$232
Economic Development	812,262	2.255 %	\$4,356		\$4,356	\$354	\$4,710
Natural Resource Protection	266,214	0.739 %	\$1,428		\$1,428	\$116	\$1,544
Community Promotion	377,056	1.047 %	\$2,022		\$2,022	\$164	\$2,186
City Attorney	286,577	0.796 %	\$1,537		\$1,537		\$1,537
City Clerk	174,452	0.484 %	\$936		\$936		\$936
Finance	411,056	1.141 %	\$2,205		\$2,205		\$2,205
Network Services	2,158,515	5.992 %	\$11,577		\$11,577		\$11,577
Information Services	46,646	0.129 %	\$250		\$250		\$250
Human Resources	698,539	1.939 %	\$3,746		\$3,746	\$304	\$4,050
Community Development Admin	173,129	0.481 %	\$929		\$929	\$75	\$1,004
Commissions & Committees	4,735	0.013 %	\$25		\$25	\$2	\$27
Planning	296,679	0.824 %	\$1,591		\$1,591	\$129	\$1,720
Public Works Administration	119,717	0.332 %	\$642		\$642	\$52	\$694
Parks Maintenance	2,110,602	5.859 %	\$11,320		\$11,320	\$919	\$12,239
Swim Center Maintenance	529,698	1.470 %	\$2,841		\$2,841	\$231	\$3,072
Urban Forest Services	149,745	0.416 %	\$803		\$803	\$65	\$868
Facilities Maintenance	783,400	2.175 %	\$4,202		\$4,202	\$341	\$4,543
Streets Maintenance	955,154	2.652 %	\$5,123		\$5,123	\$416	\$5,539
Traffic Signals & Lighting	296,478	0.823 %	\$1,590		\$1,590	\$129	\$1,719
Fleet	897,880	2.493 %	\$4,816		\$4,816	\$391	\$5,207
City Administration	213,358	0.592 %	\$1,144		\$1,144		\$1,144
Transportation/Plan Engineering	176,894	0.491 %	\$949		\$949	\$77	\$1,026
Recreation Administration	86,190	0.239 %	\$462		\$462	\$38	\$500
Recreation Facilities	55,201	0.153 %	\$296		\$296	\$24	\$320
Youth Services	161,220	0.448 %	\$865		\$865	\$70	\$935
Community Services	155,320	0.431 %	\$833		\$833	\$68	\$901
Aquatics	88,161	0.245 %	\$473		\$473	\$38	\$511
Golf Course	242,671	0.674 %	\$1,302		\$1,302	\$106	\$1,408
Police Administration	951,147	2.640 %	\$5,101		\$5,101	\$414	\$5,515
Patrol	170,709	0.474 %	\$916		\$916	\$74	\$990
Investigations	102,868	0.286 %	\$552		\$552	\$45	\$597
Police Support Services	166,078	0.461 %	\$891		\$891	\$72	\$963
Neighborhood Services	39,042	0.108 %	\$209		\$209	\$17	\$226
Traffic Safety	27,351	0.076 %	\$147		\$147	\$12	\$159
Fire Administration	217,063	0.603 %	\$1,164		\$1,164	\$94	\$1,258
Emergency Response	146,507	0.407 %	\$786		\$786	\$64	\$850
Fire Apparatus Service	220,011	0.611 %	\$1,180		\$1,180	\$96	\$1,276
Hazard Prevention	85,849	0.238 %	\$460		\$460	\$37	\$497
Training Services	129,620	0.360 %	\$695		\$695	\$56	\$751
Disaster Assistance	20,019	0.056 %	\$107		\$107	\$9	\$116

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 %	\$9,225		\$9,225	\$749	\$9,974
FD611 Parking Fund	1,563,224	4.340 %	\$8,384		\$8,384	\$681	\$9,065
FD602 Sewer Fund	3,229,062	8.964 %	\$17,318		\$17,318	\$1,406	\$18,724
FD621Transit Fund	974,320	2.705 %	\$5,226		\$5,226	\$424	\$5,650
FD705 Whale Rock Fund	568,828	1.579 %	\$3,051		\$3,051	\$248	\$3,299
FD711 Hazardous Mat Task Force Fund	46,211	0.128 %	\$248		\$248	\$20	\$268
CIP Project Engineering	109,445	0.304 %	\$587		\$587	\$48	\$635
Solid Waste Recycling	44,896	0.125 %	\$241		\$241	\$20	\$261
Community Services Group	115,198	0.320 %	\$618		\$618		\$618
Building and Safety	911,580	2.531 %	\$4,889		\$4,889	\$397	\$5,286
Stormwater and Flood Control	238,293	0.662 %	\$1,278		\$1,278	\$104	\$1,382
FD206 Law Enforcement Grant Fund	20,203	0.056 %	\$108		\$108	\$9	\$117
FD601 Water Fund	2,610,669	7.247 %	\$14,002		\$14,002	\$1,137	\$15,139
Insurance ISF Fund	2,865,566	7.955 %	\$15,369		\$15,369	\$1,248	\$16,617
Office of DEI	718,456	1.994 %	\$3,853		\$3,853	\$313	\$4,166
Engineering	45,134	0.125 %	\$242		\$242	\$20	\$262
Housing Policy/Homelessness	471,850	1.310 %	\$2,531		\$2,531	\$205	\$2,736
Mobile Crisis Unit	99,532	0.276 %	\$534		\$534	\$43	\$577
Cultural Activities	348,269	0.967 %	\$1,868		\$1,868	\$152	\$2,020
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 %	\$359		\$359	\$29	\$388
Fire Station	29,180	0.081 %	\$156		\$156	\$13	\$169
FD202 Downtown Bid Fund	271,977	0.755 %	\$1,459		\$1,459	\$118	\$1,577
FD212 San Luis Ranch CFD	8,398	0.023 %	\$45		\$45	\$4	\$49
FD406 Public Safety Equip Replacement Fund	442,726	1.229 %	\$2,374		\$2,374	\$193	\$2,567
FD701 General Agency Fund	1,217,765	3.381 %	\$6,531		\$6,531	\$530	\$7,061
FD712 City Of SLO PEG Fund	44,188	0.123 %	\$237		\$237	\$19	\$256
FD713 SLCUSD PEG Fund	92,697	0.257 %	\$497		\$497	\$40	\$537
FD715 Boysen Ranch Conserv Easemt Fund	6,489	0.018 %	\$35		\$35	\$3	\$38
Ranger Program	68,110	0.189 %	\$365		\$365	\$30	\$395
Orcutt Area Specific Plan	109,740	0.305 %	\$589		\$589	\$48	\$637
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 %	\$615		\$615	\$50	\$665
FD505 Affordable Housing Fund	1,700,000	4.718 %	\$9,114		\$9,114	\$738	\$9,852
Total	36,021,908	100.000 %	\$193,194		\$193,194	\$14,160	\$207,354

(A) Alloc basis:

Operating Services and Supply Expenditures by Fund/Department/Division

Finance Non Departmental  
Detail allocation of  
Non Departmental

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

Finance Non Departmental  
Departmental Cost  
Allocation Summary

	Total	Non Departmental
City Administration	\$1,144	\$1,144
Community Services Group	\$618	\$618
City Attorney	\$1,537	\$1,537
City Clerk	\$936	\$936
Finance	\$2,205	\$2,205
Network Services	\$11,577	\$11,577
Information Services	\$250	\$250
Finance Support Services	\$484	\$484
Human Resources	\$4,050	\$4,050
Wellness Program	\$18	\$18
Public Works Administration	\$694	\$694
Facilities Maintenance	\$4,543	\$4,543
Fleet	\$5,207	\$5,207
CIP Project Engineering	\$635	\$635
Transportation/Plan Engineering	\$1,026	\$1,026
Insurance ISF Fund	\$16,617	\$16,617
City Council	\$232	\$232
Cultural Activities	\$2,020	\$2,020
Economic Development	\$4,710	\$4,710
Natural Resource Protection	\$1,544	\$1,544
Community Promotion	\$2,186	\$2,186
Office of DEI	\$4,166	\$4,166
Community Development Admin	\$1,004	\$1,004
Commissions & Committees	\$27	\$27
Planning	\$1,720	\$1,720
Engineering	\$262	\$262
Building and Safety	\$5,286	\$5,286
Housing Policy/Homelessness	\$2,736	\$2,736
Parks Maintenance	\$12,239	\$12,239
Swim Center Maintenance	\$3,072	\$3,072
Urban Forest Services	\$868	\$868
Streets Maintenance	\$5,539	\$5,539
Traffic Signals & Lighting	\$1,719	\$1,719
Stormwater and Flood Control	\$1,382	\$1,382
Solid Waste Recycling	\$261	\$261
Recreation Administration	\$500	\$500
Recreation Facilities	\$320	\$320
Youth Services	\$935	\$935
Community Services	\$901	\$901
Ranger Program	\$395	\$395
Aquatics	\$511	\$511

Finance Non Departmental  
Departmental Cost  
Allocation Summary

	Total	Non Departmental
Golf Course	\$1,408	\$1,408
Jack House	\$29	\$29
Police Administration	\$5,515	\$5,515
Patrol	\$990	\$990
Investigations	\$597	\$597
Police Support Services	\$963	\$963
Neighborhood Services	\$226	\$226
Traffic Safety	\$159	\$159
Fire Administration	\$1,258	\$1,258
Emergency Response	\$850	\$850
Hazard Prevention	\$497	\$497
Training Services	\$751	\$751
Recruit Academy	\$388	\$388
Fire Apparatus Service	\$1,276	\$1,276
Fire Station	\$169	\$169
Mobile Crisis Unit	\$577	\$577
Disaster Assistance	\$116	\$116
Orcutt Area Specific Plan	\$637	\$637
FD202 Downtown Bid Fund	\$1,577	\$1,577
FD206 Law Enforcement Grant Fund	\$117	\$117
FD208 Tourism Bid Fund	\$9,974	\$9,974
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	\$2,567	\$2,567
FD504 LOVR Impact Fee Fund	\$665	\$665
FD505 Affordable Housing Fund	\$9,852	\$9,852
FD601 Water Fund	\$15,139	\$15,139
FD602 Sewer Fund	\$18,724	\$18,724
FD611 Parking Fund	\$9,065	\$9,065
FD621Transit Fund	\$5,650	\$5,650
FD701 General Agency Fund	\$7,061	\$7,061
FD705 Whale Rock Fund	\$3,299	\$3,299
FD711 Hazardous Mat Task Force Fund	\$268	\$268
FD712 City Of SLO PEG Fund	\$256	\$256
FD713 SLCUSD PEG Fund	\$537	\$537
FD715 Boysen Ranch Conserv Easemt Fund	\$38	\$38
Total	\$207,354	\$207,354

**SCHEDULE 11.01**

**HUMAN RESOURCES**

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

- **Human Resources** – These costs are allocated based on full time equivalent (FTE) by fund/department/division.
- **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:				
1011001 - City Administration	\$23,301	\$6,044	\$29,345	
1011501 - City Attorney	\$22,407	\$3,296	\$25,703	
1011021 - City Clerk	\$18,475	\$4,952	\$23,427	
1012000 - Finance	\$39,765	\$5,448	\$45,213	
1011101 - Network Services	\$53,926	\$5,435	\$59,361	
1011103 - Information Services	\$14,830	\$1,194	\$16,024	
1012006 - Finance Support Services	\$1,740	\$128	\$1,868	
1012007 - Finance Non Departmental	\$3,746	\$304	\$4,050	
1013003 - Wellness Program		\$73	\$73	
1015005 - Facilities Maintenance		\$25,112	\$25,112	
8020000 - Insurance ISF Fund		\$60,952	\$60,952	
Total allocated additions:	\$178,190	\$112,938	\$291,128	\$291,128
Departmental cost adjustments:				
RENT EXP	\$120,452			
Total departmental cost adjustments:	\$120,452			\$120,452
Total to be allocated	\$2,298,903	\$112,938		\$2,411,841



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	\$178,190		\$178,190		
Functional Cost	\$2,298,903		\$2,247,018	\$35,333	\$16,552
Allocable Costs	\$2,298,903		\$2,247,018	\$35,333	\$16,552
<b>1st Allocation</b>	<b>\$2,298,903</b>		<b>\$2,247,018</b>	<b>\$35,333</b>	<b>\$16,552</b>
Additions: 2nd					
Other	\$112,938		\$112,938		
Functional Cost	\$112,938		\$112,938		
Allocable Costs	\$112,938		\$112,938		
<b>2nd Allocation</b>	<b>\$112,938</b>		<b>\$112,938</b>		
<b>Total allocated</b>	<b>\$2,411,841</b>		<b>\$2,359,956</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 %	\$14,759		\$14,759	\$835	\$15,594
Facilities Maintenance	500	1.095 %	\$24,598		\$24,598	\$1,392	\$25,990
Streets Maintenance	1,600	3.503 %	\$78,713		\$78,713	\$4,454	\$83,167
Stormwater and Flood Control	635	1.390 %	\$31,239		\$31,239	\$1,768	\$33,007
Traffic Signals & Lighting	200	0.438 %	\$9,839		\$9,839	\$557	\$10,396
Transportation/Plan Engineering	600	1.314 %	\$29,517		\$29,517	\$1,670	\$31,187
Recreation Administration	400	0.876 %	\$19,678		\$19,678	\$1,114	\$20,792
Recreation Facilities	100	0.219 %	\$4,920		\$4,920	\$278	\$5,198
Youth Services	800	1.752 %	\$39,357		\$39,357	\$2,227	\$41,584
Community Services	400	0.876 %	\$19,678		\$19,678	\$1,114	\$20,792
Ranger Program	800	1.752 %	\$39,357		\$39,357	\$2,227	\$41,584
Aquatics	100	0.219 %	\$4,920		\$4,920	\$278	\$5,198
Golf Course	400	0.876 %	\$19,678		\$19,678	\$1,114	\$20,792
Police Administration	650	1.423 %	\$31,977		\$31,977	\$1,809	\$33,786
Patrol	4,500	9.852 %	\$221,381		\$221,381	\$12,527	\$233,908
Investigations	1,400	3.065 %	\$68,874		\$68,874	\$3,897	\$72,771
Police Support Services	2,050	4.488 %	\$100,851		\$100,851	\$5,707	\$106,558
Neighborhood Services	100	0.219 %	\$4,920		\$4,920	\$278	\$5,198
Traffic Safety	400	0.876 %	\$19,678		\$19,678	\$1,114	\$20,792
Fire Administration	400	0.876 %	\$19,678		\$19,678	\$1,114	\$20,792
Emergency Response	4,600	10.071 %	\$226,301		\$226,301	\$12,805	\$239,106
Hazard Prevention	600	1.314 %	\$29,517		\$29,517	\$1,670	\$31,187
FD601 Water Fund	3,389	7.420 %	\$166,725		\$166,725	\$9,434	\$176,159
FD621Transit Fund	200	0.438 %	\$9,839		\$9,839	\$557	\$10,396
City Administration	600	1.314 %	\$29,517		\$29,517		\$29,517
Economic Development	100	0.219 %	\$4,920		\$4,920	\$278	\$5,198
Natural Resource Protection	300	0.657 %	\$14,759		\$14,759	\$835	\$15,594
Community Promotion	25	0.055 %	\$1,230		\$1,230	\$70	\$1,300
City Attorney	600	1.314 %	\$29,517		\$29,517		\$29,517
City Clerk	450	0.985 %	\$22,138		\$22,138		\$22,138
Finance	1,500	3.284 %	\$73,794		\$73,794		\$73,794
Network Services	855	1.872 %	\$42,062		\$42,062		\$42,062
Information Services	850	1.861 %	\$41,816		\$41,816		\$41,816
Community Development Admin	500	1.095 %	\$24,598		\$24,598	\$1,392	\$25,990
Building and Safety	1,550	3.394 %	\$76,253		\$76,253	\$4,315	\$80,568
Public Works Administration	700	1.533 %	\$34,437		\$34,437	\$1,949	\$36,386
Parks Maintenance	1,300	2.846 %	\$63,955		\$63,955	\$3,619	\$67,574
Swim Center Maintenance	100	0.219 %	\$4,920		\$4,920	\$278	\$5,198
Fire Apparatus Service	200	0.438 %	\$9,839		\$9,839	\$557	\$10,396
Fleet	500	1.095 %	\$24,598		\$24,598	\$1,392	\$25,990
FD611 Parking Fund	1,622	3.551 %	\$79,796		\$79,796	\$4,515	\$84,311

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 %	\$88,552		\$88,552	\$5,011	\$93,563
Planning	1,000	2.189 %	\$49,196		\$49,196	\$2,784	\$51,980
City Council	500	1.095 %	\$24,598		\$24,598	\$1,392	\$25,990
Community Services Group	250	0.547 %	\$12,299		\$12,299		\$12,299
Housing Policy/Homelessness	400	0.876 %	\$19,678		\$19,678	\$1,114	\$20,792
Solid Waste Recycling	200	0.438 %	\$9,839		\$9,839	\$557	\$10,396
Office of DEI	100	0.219 %	\$4,920		\$4,920	\$278	\$5,198
Engineering	500	1.095 %	\$24,598		\$24,598	\$1,392	\$25,990
FD705 Whale Rock Fund	410	0.898 %	\$20,170		\$20,170	\$1,141	\$21,311
FD602 Sewer Fund	3,364	7.365 %	\$165,495		\$165,495	\$9,365	\$174,860
Disaster Assistance	100	0.219 %	\$4,920		\$4,920	\$278	\$5,198
FD208 Tourism Bid Fund	175	0.377 %	\$8,610		\$8,610	\$486	\$9,096
Total	45,675	100.000 %	\$2,247,018		\$2,247,018	\$112,938	\$2,359,956

(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 Administration	\$56,517	\$29,517	\$27,000	
Community Services Group	\$12,299	\$12,299		
City Attorney	\$29,517	\$29,517		
City Clerk	\$22,138	\$22,138		
Finance	\$82,127	\$73,794	\$8,333	
Network Services	\$43,426	\$42,062		\$1,364
Information Services	\$41,816	\$41,816		
Public Works Administration	\$36,386	\$36,386		
Facilities Maintenance	\$25,990	\$25,990		
Fleet	\$25,990	\$25,990		
CIP Project Engineering	\$94,013	\$93,563		\$450
Transportation/Plan Engineering	\$31,187	\$31,187		
City Council	\$25,990	\$25,990		
Economic Development	\$5,198	\$5,198		
Natural Resource Protection	\$15,594	\$15,594		
Community Promotion	\$1,300	\$1,300		
Office of DEI	\$5,198	\$5,198		
Community Development Admin	\$25,990	\$25,990		
Planning	\$51,980	\$51,980		
Engineering	\$25,990	\$25,990		
Building and Safety	\$82,068	\$80,568		\$1,500
Housing Policy/Homelessness	\$20,792	\$20,792		
Parks Maintenance	\$67,574	\$67,574		
Swim Center Maintenance	\$5,198	\$5,198		
Urban Forest Services	\$15,594	\$15,594		
Streets Maintenance	\$83,167	\$83,167		
Traffic Signals & Lighting	\$10,396	\$10,396		
Stormwater and Flood Control	\$33,007	\$33,007		
Solid Waste Recycling	\$10,396	\$10,396		
Recreation Administration	\$20,792	\$20,792		
Recreation Facilities	\$5,198	\$5,198		
Youth Services	\$41,584	\$41,584		
Community Services	\$20,792	\$20,792		
Ranger Program	\$41,584	\$41,584		
Aquatics	\$5,198	\$5,198		
Golf Course	\$20,792	\$20,792		
Police Administration	\$35,286	\$33,786		\$1,500
Patrol	\$237,865	\$233,908		\$3,957
Investigations	\$74,271	\$72,771		\$1,500
Police Support Services	\$106,558	\$106,558		

Human Resources  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Human Resources</u>	<u>Other Direct Exp</u>	<u>Tuition Reimbursement</u>
Neighborhood Services	\$5,198	\$5,198		
Traffic Safety	\$20,792	\$20,792		
Fire Administration	\$20,792	\$20,792		
Emergency Response	\$243,887	\$239,106		\$4,781
Hazard Prevention	\$31,187	\$31,187		
Fire Apparatus Service	\$10,396	\$10,396		
Disaster Assistance	\$5,198	\$5,198		
FD208 Tourism Bid Fund	\$9,096	\$9,096		
FD601 Water Fund	\$176,909	\$176,159		\$750
FD602 Sewer Fund	\$175,610	\$174,860		\$750
FD611 Parking Fund	\$84,311	\$84,311		
FD621Transit Fund	\$10,396	\$10,396		
FD705 Whale Rock Fund	\$21,311	\$21,311		
Total	<u>\$2,411,841</u>	<u>\$2,359,956</u>	<u>\$35,333</u>	<u>\$16,552</u>

**SCHEDULE 12.01**

**WELLNESS PROGRAM**

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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



Wellness Program  
Costs to be allocated

	<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	\$35	\$9	\$44	
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		\$21,200	\$21,200	
8020000 - Insurance ISF Fund		\$175	\$175	
Total allocated additions:	<u>\$205</u>	<u>\$21,406</u>	<u>\$21,611</u>	<u>\$21,611</u>
Total to be allocated	<u><u>\$3,406</u></u>	<u><u>\$21,406</u></u>		<u><u>\$24,812</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	\$205	\$205	
Functional Cost	\$3,406	\$205	\$3,201
Reallocate Admin		(\$205)	\$205
Allocable Costs	\$3,406		\$3,406
<b>1st Allocation</b>	<b>\$3,406</b>		<b>\$3,406</b>
Additions: 2nd			
Other	\$21,406	\$21,406	
Functional Cost	\$21,406	\$21,406	
Reallocate Admin		(\$21,406)	\$21,406
Allocable Costs	\$21,406		\$21,406
<b>2nd Allocation</b>	<b>\$21,406</b>		<b>\$21,406</b>
<b>Total allocated</b>	<b>\$24,812</b>		<b>\$24,812</b>

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	\$158	\$180
Facilities Maintenance	500	1.071 %	\$36		\$36	\$264	\$300
Streets Maintenance	1,600	3.428 %	\$117		\$117	\$844	\$961
Stormwater and Flood Control	635	1.360 %	\$46		\$46	\$335	\$381
Traffic Signals & Lighting	200	0.428 %	\$15		\$15	\$106	\$121
Transportation/Plan Engineering	600	1.285 %	\$44		\$44	\$317	\$361
Recreation Administration	400	0.857 %	\$29		\$29	\$211	\$240
Recreation Facilities	100	0.214 %	\$7		\$7	\$53	\$60
Youth Services	800	1.714 %	\$58		\$58	\$422	\$480
Community Services	400	0.857 %	\$29		\$29	\$211	\$240
Ranger Program	800	1.714 %	\$58		\$58	\$422	\$480
Aquatics	100	0.214 %	\$7		\$7	\$53	\$60
Golf Course	400	0.857 %	\$29		\$29	\$211	\$240
Police Administration	650	1.393 %	\$47		\$47	\$343	\$390
Patrol	4,500	9.641 %	\$328		\$328	\$2,374	\$2,702
Investigations	1,400	2.999 %	\$102		\$102	\$739	\$841
Police Support Services	2,050	4.392 %	\$150		\$150	\$1,082	\$1,232
Neighborhood Services	100	0.214 %	\$7		\$7	\$53	\$60
Traffic Safety	400	0.857 %	\$29		\$29	\$211	\$240
Fire Administration	400	0.857 %	\$29		\$29	\$211	\$240
Emergency Response	4,600	9.855 %	\$336		\$336	\$2,427	\$2,763
Hazard Prevention	600	1.285 %	\$44		\$44	\$317	\$361
FD601 Water Fund	3,389	7.261 %	\$247		\$247	\$1,788	\$2,035
FD621Transit Fund	200	0.428 %	\$15		\$15	\$106	\$121
City Administration	600	1.285 %	\$44		\$44		\$44
Economic Development	100	0.214 %	\$7		\$7	\$53	\$60
Natural Resource Protection	300	0.643 %	\$22		\$22	\$158	\$180
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 %	\$109		\$109		\$109
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 %	\$36		\$36	\$264	\$300
Building and Safety	1,550	3.321 %	\$113		\$113	\$818	\$931
Public Works Administration	700	1.500 %	\$51		\$51	\$369	\$420
Parks Maintenance	1,300	2.785 %	\$95		\$95	\$686	\$781
Swim Center Maintenance	100	0.214 %	\$7		\$7	\$53	\$60
Fire Apparatus Service	200	0.428 %	\$15		\$15	\$106	\$121
Fleet	500	1.071 %	\$36		\$36	\$264	\$300

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	\$856	\$974
CIP Project Engineering	1,800	3.856 %	\$131		\$131	\$950	\$1,081
Planning	1,000	2.142 %	\$73		\$73	\$528	\$601
City Council	500	1.071 %	\$36		\$36	\$264	\$300
Community Services Group	250	0.536 %	\$18		\$18		\$18
Housing Policy/Homelessness	400	0.857 %	\$29		\$29	\$211	\$240
Solid Waste Recycling	200	0.428 %	\$15		\$15	\$106	\$121
Office of DEI	100	0.214 %	\$7		\$7	\$53	\$60
Engineering	500	1.071 %	\$36		\$36	\$264	\$300
FD705 Whale Rock Fund	410	0.878 %	\$30		\$30	\$216	\$246
FD602 Sewer Fund	3,364	7.207 %	\$245		\$245	\$1,775	\$2,020
Disaster Assistance	100	0.214 %	\$7		\$7	\$53	\$60
FD208 Tourism Bid Fund	175	0.383 %	\$19		\$19	\$88	\$107
Total	46,675	100.000 %	\$3,406		\$3,406	\$21,406	\$24,812

(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

	<u>Total</u>	<u>Wellness Program</u>
City Administration	\$44	\$44
Community Services Group	\$18	\$18
City Attorney	\$44	\$44
City Clerk	\$33	\$33
Finance	\$109	\$109
Network Services	\$62	\$62
Information Services	\$62	\$62
Human Resources	\$73	\$73
Public Works Administration	\$420	\$420
Facilities Maintenance	\$300	\$300
Fleet	\$300	\$300
CIP Project Engineering	\$1,081	\$1,081
Transportation/Plan Engineering	\$361	\$361
City Council	\$300	\$300
Economic Development	\$60	\$60
Natural Resource Protection	\$180	\$180
Community Promotion	\$15	\$15
Office of DEI	\$60	\$60
Community Development Admin	\$300	\$300
Planning	\$601	\$601
Engineering	\$300	\$300
Building and Safety	\$931	\$931
Housing Policy/Homelessness	\$240	\$240
Parks Maintenance	\$781	\$781
Swim Center Maintenance	\$60	\$60
Urban Forest Services	\$180	\$180
Streets Maintenance	\$961	\$961
Traffic Signals & Lighting	\$121	\$121
Stormwater and Flood Control	\$381	\$381
Solid Waste Recycling	\$121	\$121
Recreation Administration	\$240	\$240
Recreation Facilities	\$60	\$60
Youth Services	\$480	\$480
Community Services	\$240	\$240
Ranger Program	\$480	\$480
Aquatics	\$60	\$60
Golf Course	\$240	\$240
Police Administration	\$390	\$390
Patrol	\$2,702	\$2,702
Investigations	\$841	\$841
Police Support Services	\$1,232	\$1,232

Wellness Program  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Wellness Program</u>
Neighborhood Services	\$60	\$60
Traffic Safety	\$240	\$240
Fire Administration	\$240	\$240
Emergency Response	\$2,763	\$2,763
Hazard Prevention	\$361	\$361
Fire Apparatus Service	\$121	\$121
Disaster Assistance	\$60	\$60
FD208 Tourism Bid Fund	\$107	\$107
FD601 Water Fund	\$2,035	\$2,035
FD602 Sewer Fund	\$2,020	\$2,020
FD611 Parking Fund	\$974	\$974
FD621Transit Fund	\$121	\$121
FD705 Whale Rock Fund	\$246	\$246
Total	<u>\$24,812</u>	<u>\$24,812</u>

**SCHEDULE 13.01**

**PUBLIC WORKS ADMINISTRATION**

NATURE AND EXTENT OF SERVICE

The Public Works Administration Division is responsible for planning, directing, and evaluating the 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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,402,863			\$1,402,863
Deductions:				
ED & TRAINING	(\$1,111)			
Total deductions:	<u>(\$1,111)</u>			<u>(\$1,111)</u>
Allocated additions:				
10000000 - Building Charge	\$19,702		\$19,702	
1011001 - City Administration	\$15,541	\$4,031	\$19,572	
1011009 - Community Services Group	\$160,096	\$15,805	\$175,901	
1011501 - City Attorney	\$14,945	\$2,199	\$17,144	
1011021 - City Clerk	\$63,346	\$17,357	\$80,703	
1012000 - Finance	\$23,345	\$3,259	\$26,604	
1011101 - Network Services	\$64,433	\$6,315	\$70,748	
1011103 - Information Services	\$98,843	\$8,091	\$106,934	
1012006 - Finance Support Services	\$1,161	\$86	\$1,247	
1012007 - Finance Non Departmental	\$642	\$52	\$694	
1013001 - Human Resources	\$34,437	\$1,949	\$36,386	
1013003 - Wellness Program	\$51	\$369	\$420	
1015005 - Facilities Maintenance		\$37,042	\$37,042	
1015008 - Fleet		\$8,546	\$8,546	
8020000 - Insurance ISF Fund		\$433,731	\$433,731	
Total allocated additions:	<u>\$496,542</u>	<u>\$538,832</u>	<u>\$1,035,374</u>	<u>\$1,035,374</u>
Total to be allocated	<u><u>\$1,898,294</u></u>	<u><u>\$538,832</u></u>		<u><u>\$2,437,126</u></u>



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	<u>\$1,402,863</u>	<u>\$302,208</u>	<u>\$729,192</u>	<u>\$333,337</u>	<u>\$38,126</u>
<b><u>Cost Adjustments</u></b>					
Deductions	(\$1,111)	(\$1,111)			
Additions: 1st					
Other	\$496,542	\$496,542			
Functional Cost	<u>\$1,898,294</u>	<u>\$797,639</u>	<u>\$729,192</u>	<u>\$333,337</u>	<u>\$38,126</u>
Reallocate Admin		(\$797,639)	\$528,442	\$241,568	\$27,629
Allocable Costs	<u>\$1,898,294</u>		<u>\$1,257,634</u>	<u>\$574,905</u>	<u>\$65,755</u>
<b>1st Allocation</b>	<b><u>\$1,898,294</u></b>		<b><u>\$1,257,634</u></b>	<b><u>\$574,905</u></b>	<b><u>\$65,755</u></b>
Additions: 2nd					
Other	\$538,832	\$538,832			
Functional Cost	<u>\$538,832</u>	<u>\$538,832</u>			
Reallocate Admin		(\$538,832)	\$356,980	\$163,187	\$18,665
Allocable Costs	<u>\$538,832</u>		<u>\$356,980</u>	<u>\$163,187</u>	<u>\$18,665</u>
<b>2nd Allocation</b>	<b><u>\$538,832</u></b>		<b><u>\$356,980</u></b>	<b><u>\$163,187</u></b>	<b><u>\$18,665</u></b>
<b>Total allocated</b>	<b><u>\$2,437,126</u></b>		<b><u>\$1,614,614</u></b>	<b><u>\$738,092</u></b>	<b><u>\$84,420</u></b>

Public Works Administration

Detail allocation of

Deputy Director/City Engineer

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Parks Maintenance	177	4.869 %	\$61,238		\$61,238	\$17,383	\$78,621
Urban Forest Services	177	4.869 %	\$61,238		\$61,238	\$17,383	\$78,621
CIP Project Engineering	1,529	42.063 %	\$529,002		\$529,002	\$150,157	\$679,159
Fleet	177	4.869 %	\$61,238		\$61,238	\$17,383	\$78,621
Swim Center Maintenance	164	4.512 %	\$56,741		\$56,741	\$16,106	\$72,847
Facilities Maintenance	177	4.869 %	\$61,238		\$61,238	\$17,383	\$78,621
Traffic Signals & Lighting	177	4.869 %	\$61,238		\$61,238	\$17,383	\$78,621
Streets Maintenance	164	4.512 %	\$56,741		\$56,741	\$16,106	\$72,847
Stormwater and Flood Control	177	4.869 %	\$61,238		\$61,238	\$17,383	\$78,621
Transportation/Plan Engineering	626	17.221 %	\$216,583		\$216,583	\$61,477	\$278,060
Eng Dev Review (Utility Services)	90	2.478 %	\$31,139		\$31,139	\$8,836	\$39,975
Total	3,635	100.000 %	\$1,257,634		\$1,257,634	\$356,980	\$1,614,614

(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 %	\$18,432		\$18,432	\$5,232	\$23,664
Facilities Maintenance	500	5.344 %	\$30,721		\$30,721	\$8,720	\$39,441
Streets Maintenance	1,600	17.099 %	\$98,306		\$98,306	\$27,904	\$126,210
Stormwater and Flood Control	635	6.786 %	\$39,015		\$39,015	\$11,074	\$50,089
Traffic Signals & Lighting	200	2.137 %	\$12,288		\$12,288	\$3,488	\$15,776
Transportation/Plan Engineering	600	6.412 %	\$36,865		\$36,865	\$10,464	\$47,329
FD621Transit Fund	200	2.137 %	\$12,288		\$12,288	\$3,488	\$15,776
Parks Maintenance	1,300	13.893 %	\$79,874		\$79,874	\$22,672	\$102,546
Swim Center Maintenance	100	1.069 %	\$6,144		\$6,144	\$1,744	\$7,888
Fleet	500	5.344 %	\$30,721		\$30,721	\$8,720	\$39,441
FD611 Parking Fund	1,622	17.335 %	\$99,658		\$99,658	\$28,288	\$127,946
CIP Project Engineering	1,800	19.238 %	\$110,593		\$110,593	\$31,393	\$141,986
Total	9,357	100.000 %	\$574,905		\$574,905	\$163,187	\$738,092

(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 %	\$32,878		\$32,878	\$9,333	\$42,211
FD621Transit Fund	136	50.000 %	\$32,877		\$32,877	\$9,332	\$42,209
Total	272	100.000 %	\$65,755		\$65,755	\$18,665	\$84,420

(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	\$118,062	\$78,621	\$39,441	
Fleet	\$118,062	\$78,621	\$39,441	
CIP Project Engineering	\$821,145	\$679,159	\$141,986	
Transportation/Plan Engineering	\$325,389	\$278,060	\$47,329	
Eng Dev Review (Utility Services)	\$39,975	\$39,975		
Parks Maintenance	\$181,167	\$78,621	\$102,546	
Swim Center Maintenance	\$80,735	\$72,847	\$7,888	
Urban Forest Services	\$102,285	\$78,621	\$23,664	
Streets Maintenance	\$199,057	\$72,847	\$126,210	
Traffic Signals & Lighting	\$94,397	\$78,621	\$15,776	
Stormwater and Flood Control	\$128,710	\$78,621	\$50,089	
FD611 Parking Fund	\$170,157		\$127,946	\$42,211
FD621Transit Fund	\$57,985		\$15,776	\$42,209
Total	\$2,437,126	\$1,614,614	\$738,092	\$84,420

**SCHEDULE 14.01**

**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 14.01**

**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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,430,582			\$1,430,582
Allocated additions:				
10000000 - Building Charge	\$4,300		\$4,300	
1011001 - City Administration	\$15,848	\$4,111	\$19,959	
1011501 - City Attorney	\$15,240	\$2,242	\$17,482	
1011021 - City Clerk	\$653	\$111	\$764	
1012000 - Finance	\$57,275	\$7,388	\$64,663	
1011101 - Network Services	\$40,175	\$4,002	\$44,177	
1011103 - Information Services	\$7,415	\$597	\$8,012	
1012006 - Finance Support Services	\$1,184	\$87	\$1,271	
1012007 - Finance Non Departmental	\$4,202	\$341	\$4,543	
1013001 - Human Resources	\$24,598	\$1,392	\$25,990	
1013003 - Wellness Program	\$36	\$264	\$300	
1015001 - Public Works Administration	\$91,959	\$26,103	\$118,062	
1015008 - Fleet		\$34,030	\$34,030	
8020000 - Insurance ISF Fund		\$54,255	\$54,255	
Total allocated additions:	<u>\$262,885</u>	<u>\$134,923</u>	<u>\$397,808</u>	<u>\$397,808</u>
Total to be allocated	<u><u>\$1,693,467</u></u>	<u><u>\$134,923</u></u>		<u><u>\$1,828,390</u></u>



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	\$262,885	\$262,885								
Functional Cost	\$1,693,467	\$408,889	\$90,147	\$53,744	\$79,810	\$18,788	\$165,225	\$93,644	\$18,185	\$10,808
Reallocate Admin		(\$408,889)	\$28,694	\$17,107	\$25,404	\$5,980	\$52,592	\$29,807	\$5,788	\$3,440
Allocable Costs	\$1,693,467		\$118,841	\$70,851	\$105,214	\$24,768	\$217,817	\$123,451	\$23,973	\$14,248
<b>1st Allocation</b>	<b>\$1,693,467</b>		<b>\$118,841</b>	<b>\$70,851</b>	<b>\$105,214</b>	<b>\$24,768</b>	<b>\$217,817</b>	<b>\$123,451</b>	<b>\$23,973</b>	<b>\$14,248</b>
Additions: 2nd										
Other	\$134,923	\$134,923								
Functional Cost	\$134,923	\$134,923								
Reallocate Admin		(\$134,923)	\$9,468	\$5,645	\$8,383	\$1,973	\$17,354	\$9,836	\$1,910	\$1,135
Allocable Costs	\$134,923		\$9,468	\$5,645	\$8,383	\$1,973	\$17,354	\$9,836	\$1,910	\$1,135
<b>2nd Allocation</b>	<b>\$134,923</b>		<b>\$9,468</b>	<b>\$5,645</b>	<b>\$8,383</b>	<b>\$1,973</b>	<b>\$17,354</b>	<b>\$9,836</b>	<b>\$1,910</b>	<b>\$1,135</b>
<b>Total allocated</b>	<b>\$1,828,390</b>		<b>\$128,309</b>	<b>\$76,496</b>	<b>\$113,597</b>	<b>\$26,741</b>	<b>\$235,171</b>	<b>\$133,287</b>	<b>\$25,883</b>	<b>\$15,383</b>

Facilities Maintenance  
Schedule of costs to be  
allocated by function

	<u>Transit Facilities Maintenance</u>	<u>Building Maintenance</u>	<u>Other Direct</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$1,683	\$313,224	
FRINGE BENEFITS	\$841	\$156,437	
<b><u>Other Expense and Cost</u></b>			
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	\$803	\$196,113	\$43,161
Allocable Costs	\$3,327	\$812,227	\$178,750
<b>1st Allocation</b>	<b>\$3,327</b>	<b>\$812,227</b>	<b>\$178,750</b>
Additions: 2nd			
Other			
Functional Cost			
Reallocate Admin	\$265	\$64,712	\$14,242
Allocable Costs	\$265	\$64,712	\$14,242
<b>2nd Allocation</b>	<b>\$265</b>	<b>\$64,712</b>	<b>\$14,242</b>
<b>Total allocated</b>	<b>\$3,592</b>	<b>\$876,939</b>	<b>\$192,992</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 %	\$8,877		\$8,877		\$8,877
City Council	2,502	19.925 %	\$23,679		\$23,679	\$6,289	\$29,968
Cultural Activities	110	0.876 %	\$1,041		\$1,041	\$276	\$1,317
Economic Development	100	0.796 %	\$946		\$946	\$251	\$1,197
Natural Resource Protection	760	6.052 %	\$7,193		\$7,193	\$1,910	\$9,103
City Attorney	1,135	9.039 %	\$10,742		\$10,742		\$10,742
City Clerk	906	7.215 %	\$8,574		\$8,574		\$8,574
Finance	3,537	28.168 %	\$33,475		\$33,475		\$33,475
Network Services	1,724	13.729 %	\$16,316		\$16,316		\$16,316
FD208 Tourism Bid Fund	81	0.645 %	\$767		\$767	\$204	\$971
Office of DEI	214	1.704 %	\$2,025		\$2,025	\$538	\$2,563
Information Services	550	4.381 %	\$5,206		\$5,206		\$5,206
Total	12,557	100.000 %	\$118,841		\$118,841	\$9,468	\$128,309

(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 %	\$3,339		\$3,339	\$368	\$3,707
Engineering	820	4.713 %	\$3,339		\$3,339	\$368	\$3,707
Building and Safety	2,280	13.104 %	\$9,284		\$9,284	\$1,022	\$10,306
Public Works Administration	4,430	25.461 %	\$18,040		\$18,040		\$18,040
CIP Project Engineering	5,039	28.961 %	\$20,519		\$20,519	\$2,260	\$22,779
Transportation/Plan Engineering	100	0.575 %	\$407		\$407	\$45	\$452
Community Development Admin	3,410	19.599 %	\$13,886		\$13,886	\$1,529	\$15,415
FD621Transit Fund	120	0.690 %	\$489		\$489	\$53	\$542
Community Services Group	380	2.184 %	\$1,548		\$1,548		\$1,548
Total	17,399	100.000 %	\$70,851		\$70,851	\$5,645	\$76,496

(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 %	\$12,695		\$12,695	\$1,011	\$13,706
Urban Forest Services	620	2.033 %	\$2,139		\$2,139	\$170	\$2,309
Streets Maintenance	6,850	22.459 %	\$23,630		\$23,630	\$1,883	\$25,513
Fleet	10,400	34.098 %	\$35,876		\$35,876	\$2,858	\$38,734
FD601 Water Fund	4,475	14.672 %	\$15,437		\$15,437	\$1,230	\$16,667
FD602 Sewer Fund	4,475	14.672 %	\$15,437		\$15,437	\$1,231	\$16,668
Total	<u>30,500</u>	<u>100.000 %</u>	<u>\$105,214</u>		<u>\$105,214</u>	<u>\$8,383</u>	<u>\$113,597</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 %	\$6,900		\$6,900	\$550	\$7,450
Urban Forest Services	120	4.286 %	\$1,061		\$1,061	\$85	\$1,146
Streets Maintenance	900	32.143 %	\$7,961		\$7,961	\$634	\$8,595
Fleet	100	3.571 %	\$885		\$885	\$70	\$955
FD601 Water Fund	450	16.071 %	\$3,981		\$3,981	\$317	\$4,298
FD602 Sewer Fund	450	16.072 %	\$3,980		\$3,980	\$317	\$4,297
Total	2,800	100.000 %	\$24,768		\$24,768	\$1,973	\$26,741

(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 %	\$8,499		\$8,499		\$8,499
Recreation Administration	700	1.517 %	\$3,305		\$3,305	\$274	\$3,579
Recreation Facilities	40,882	88.620 %	\$193,029		\$193,029	\$16,003	\$209,032
Youth Services	700	1.517 %	\$3,305		\$3,305	\$274	\$3,579
Community Services	700	1.517 %	\$3,305		\$3,305	\$274	\$3,579
Ranger Program	700	1.517 %	\$3,305		\$3,305	\$274	\$3,579
Traffic Signals & Lighting	650	1.410 %	\$3,069		\$3,069	\$255	\$3,324
Total	46,132	100.000 %	\$217,817		\$217,817	\$17,354	\$235,171

(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 %	\$4,980		\$4,980		\$4,980
Recreation Administration	700	1.569 %	\$1,937		\$1,937	\$174	\$2,111
Human Resources	3,322	7.445 %	\$9,191		\$9,191		\$9,191
Recreation Facilities	32,222	72.214 %	\$89,149		\$89,149	\$8,024	\$97,173
Youth Services	700	1.569 %	\$1,937		\$1,937	\$174	\$2,111
Community Services	700	1.569 %	\$1,937		\$1,937	\$174	\$2,111
Ranger Program	700	1.569 %	\$1,937		\$1,937	\$174	\$2,111
Fire Administration	4,276	9.583 %	\$11,830		\$11,830	\$1,065	\$12,895
Insurance ISF Fund	200	0.448 %	\$553		\$553	\$51	\$604
Total	44,620	100.000 %	\$123,451		\$123,451	\$9,836	\$133,287

(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 %	\$23,973		\$23,973	\$1,910	\$25,883
Total	1	100.000 %	\$23,973		\$23,973	\$1,910	\$25,883

(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 %	\$7,124		\$7,124	\$568	\$7,692
FD602 Sewer Fund	50	50.000 %	\$7,124		\$7,124	\$567	\$7,691
Total	100	100.000 %	\$14,248		\$14,248	\$1,135	\$15,383

(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 %	\$3,327		\$3,327	\$265	\$3,592
Total	100	100.000 %	\$3,327		\$3,327	\$265	\$3,592

(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 %	\$10,732		\$10,732	\$931	\$11,663
Cultural Activities	110	0.058 %	\$472		\$472	\$41	\$513
Economic Development	100	0.053 %	\$429		\$429	\$37	\$466
Natural Resource Protection	760	0.401 %	\$3,260		\$3,260	\$283	\$3,543
City Attorney	1,135	0.599 %	\$4,869		\$4,869		\$4,869
City Clerk	906	0.478 %	\$3,886		\$3,886		\$3,886
Finance	3,537	1.868 %	\$15,172		\$15,172		\$15,172
Network Services	1,724	0.910 %	\$7,395		\$7,395		\$7,395
Engineering	820	0.433 %	\$3,517		\$3,517	\$305	\$3,822
Building and Safety	2,280	1.204 %	\$9,780		\$9,780	\$848	\$10,628
Public Works Administration	4,430	2.340 %	\$19,002		\$19,002		\$19,002
Fleet	10,400	5.492 %	\$44,610		\$44,610	\$3,869	\$48,479
City Administration	938	0.495 %	\$4,023		\$4,023		\$4,023
Transportation/Plan Engineering	100	0.053 %	\$429		\$429	\$37	\$466
Recreation Administration	700	0.370 %	\$3,003		\$3,003	\$260	\$3,263
Police Administration	5,550	2.931 %	\$23,806		\$23,806	\$2,065	\$25,871
Fire Administration	5,042	2.663 %	\$21,627		\$21,627	\$1,876	\$23,503
FD601 Water Fund	6,380	3.369 %	\$27,367		\$27,367	\$2,373	\$29,740
FD611 Parking Fund	7,025	3.710 %	\$30,133		\$30,133	\$2,613	\$32,746
FD602 Sewer Fund	6,380	3.369 %	\$27,367		\$27,367	\$2,373	\$29,740
FD621Transit Fund	120	0.063 %	\$515		\$515	\$45	\$560
Wellness Program	1,800	0.951 %	\$7,721		\$7,721		\$7,721
Community Development Admin	3,410	1.801 %	\$14,627		\$14,627	\$1,269	\$15,896
Planning	1,436	0.758 %	\$6,160		\$6,160	\$534	\$6,694
Parks Maintenance	3,680	1.943 %	\$15,785		\$15,785	\$1,369	\$17,154
Urban Forest Services	620	0.327 %	\$2,659		\$2,659	\$231	\$2,890
Streets Maintenance	6,850	3.618 %	\$29,383		\$29,383	\$2,548	\$31,931
Traffic Signals & Lighting	650	0.343 %	\$2,788		\$2,788	\$242	\$3,030
Youth Services	700	0.370 %	\$3,003		\$3,003	\$260	\$3,263
Community Services	700	0.370 %	\$3,003		\$3,003	\$260	\$3,263
Ranger Program	700	0.370 %	\$3,003		\$3,003	\$260	\$3,263
Patrol	5,550	2.931 %	\$23,806		\$23,806	\$2,065	\$25,871
Investigations	5,550	2.931 %	\$23,806		\$23,806	\$2,065	\$25,871
Police Support Services	11,100	5.862 %	\$47,613		\$47,613	\$4,129	\$51,742
Neighborhood Services	5,550	2.931 %	\$23,806		\$23,806	\$2,065	\$25,871
Traffic Safety	5,550	2.931 %	\$23,806		\$23,806	\$2,065	\$25,871
Emergency Response	5,042	2.663 %	\$21,627		\$21,627	\$1,876	\$23,503
Hazard Prevention	5,042	2.663 %	\$21,627		\$21,627	\$1,876	\$23,503
Training Services	5,042	2.663 %	\$21,627		\$21,627	\$1,876	\$23,503
Fire Station	5,042	2.663 %	\$21,627		\$21,627	\$1,876	\$23,503
Disaster Assistance	5,042	2.663 %	\$21,627		\$21,627	\$1,876	\$23,503

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 %	\$184,858		\$184,858	\$16,032	\$200,890
FD208 Tourism Bid Fund	81	0.043 %	\$347		\$347	\$30	\$377
CIP Project Engineering	5,039	2.661 %	\$21,614		\$21,614	\$1,875	\$23,489
Office of DEI	214	0.113 %	\$918		\$918	\$77	\$995
Community Services Group	380	0.201 %	\$1,630		\$1,630		\$1,630
Information Services	550	0.291 %	\$2,362		\$2,362		\$2,362
Total	<u>189,355</u>	<u>100.000 %</u>	<u>\$812,227</u>		<u>\$812,227</u>	<u>\$64,712</u>	<u>\$876,939</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 %	\$76,714		\$76,714	\$6,710	\$83,424
Fire Administration	7,409	5.464 %	\$9,767		\$9,767	\$854	\$10,621
Human Resources	12,077	8.907 %	\$15,921		\$15,921		\$15,921
All Other	57,912	42.712 %	\$76,348		\$76,348	\$6,678	\$83,026
Total	135,589	100.000 %	\$178,750		\$178,750	\$14,242	\$192,992

(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 Administration	\$12,900	\$8,877							
Community Services Group	\$3,178		\$1,548						
City Attorney	\$15,611	\$10,742							
City Clerk	\$12,460	\$8,574							
Finance	\$48,647	\$33,475							
Network Services	\$23,711	\$16,316							
Information Services	\$7,568	\$5,206							
Human Resources	\$25,112						\$9,191		
Wellness Program	\$21,200					\$8,499	\$4,980		
Public Works Administration	\$37,042		\$18,040						
Fleet	\$88,168			\$38,734	\$955				
CIP Project Engineering	\$46,268		\$22,779						
Transportation/Plan Engineering	\$918		\$452						
Insurance ISF Fund	\$604						\$604		
City Council	\$41,631	\$29,968							
Cultural Activities	\$1,830	\$1,317							
Economic Development	\$1,663	\$1,197							
Natural Resource Protection	\$12,646	\$9,103							
Office of DEI	\$3,558	\$2,563							
Community Development Admin	\$31,311		\$15,415						
Planning	\$10,401		\$3,707						
Engineering	\$7,529		\$3,707						
Building and Safety	\$20,934		\$10,306						
Parks Maintenance	\$121,734			\$13,706	\$7,450				
Urban Forest Services	\$6,345			\$2,309	\$1,146				
Streets Maintenance	\$66,039			\$25,513	\$8,595				
Traffic Signals & Lighting	\$6,354					\$3,324			
Recreation Administration	\$8,953					\$3,579	\$2,111		
Recreation Facilities	\$507,095					\$209,032	\$97,173		
Youth Services	\$8,953					\$3,579	\$2,111		
Community Services	\$8,953					\$3,579	\$2,111		
Ranger Program	\$8,953					\$3,579	\$2,111		
Police Administration	\$25,871								
Patrol	\$25,871								
Investigations	\$25,871								
Police Support Services	\$51,742								
Neighborhood Services	\$25,871								
Traffic Safety	\$25,871								
Fire Administration	\$47,019						\$12,895		
Emergency Response	\$23,503								

Facilities Maintenance  
Departmental Cost  
Allocation Summary

<u>Transit Facilities Maintenance</u>	<u>Building Maintenance</u>	<u>Other Direct</u>
City Administration	\$4,023	
Community Services Group	\$1,630	
City Attorney	\$4,869	
City Clerk	\$3,886	
Finance	\$15,172	
Network Services	\$7,395	
Information Services	\$2,362	
Human Resources		\$15,921
Wellness Program	\$7,721	
Public Works Administration	\$19,002	
Fleet	\$48,479	
CIP Project Engineering	\$23,489	
Transportation/Plan Engineering	\$466	
Insurance ISF Fund		
City Council	\$11,663	
Cultural Activities	\$513	
Economic Development	\$466	
Natural Resource Protection	\$3,543	
Office of DEI	\$995	
Community Development Admin	\$15,896	
Planning	\$6,694	
Engineering	\$3,822	
Building and Safety	\$10,628	
Parks Maintenance	\$17,154	\$83,424
Urban Forest Services	\$2,890	
Streets Maintenance	\$31,931	
Traffic Signals & Lighting	\$3,030	
Recreation Administration	\$3,263	
Recreation Facilities	\$200,890	
Youth Services	\$3,263	
Community Services	\$3,263	
Ranger Program	\$3,263	
Police Administration	\$25,871	
Patrol	\$25,871	
Investigations	\$25,871	
Police Support Services	\$51,742	
Neighborhood Services	\$25,871	
Traffic Safety	\$25,871	
Fire Administration	\$23,503	\$10,621
Emergency Response	\$23,503	



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	\$23,503								
Training Services	\$23,503								
Fire Station	\$23,503								
Disaster Assistance	\$23,503								
FD208 Tourism Bid Fund	\$1,348	\$971							
FD601 Water Fund	\$58,397			\$16,667	\$4,298				\$7,692
FD602 Sewer Fund	\$58,396			\$16,668	\$4,297				\$7,691
FD611 Parking Fund	\$58,629							\$25,883	
FD621Transit Fund	\$4,694		\$542						
All Other	\$83,026								
Total	\$1,828,390	\$128,309	\$76,496	\$113,597	\$26,741	\$235,171	\$133,287	\$25,883	\$15,383

Facilities Maintenance  
Departmental Cost  
Allocation Summary

	<u>Transit Facilities Maintenance</u>	<u>Building Maintenance</u>	<u>Other Direct</u>
Hazard Prevention		\$23,503	
Training Services		\$23,503	
Fire Station		\$23,503	
Disaster Assistance		\$23,503	
FD208 Tourism Bid Fund		\$377	
FD601 Water Fund		\$29,740	
FD602 Sewer Fund		\$29,740	
FD611 Parking Fund		\$32,746	
FD621Transit Fund	\$3,592	\$560	
All Other			\$83,026
Total	\$3,592	\$876,939	\$192,992

**SCHEDULE 15.01**

**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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
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	
1011001 - City Administration	\$15,743	\$4,083	\$19,826	
1011501 - City Attorney	\$15,139	\$2,227	\$17,366	
1011021 - City Clerk	\$653	\$111	\$764	
1012000 - Finance	\$33,550	\$4,530	\$38,080	
1011101 - Network Services	\$32,491	\$3,251	\$35,742	
1011103 - Information Services	\$7,415	\$597	\$8,012	
1012006 - Finance Support Services	\$1,176	\$87	\$1,263	
1012007 - Finance Non Departmental	\$4,816	\$391	\$5,207	
1013001 - Human Resources	\$24,598	\$1,392	\$25,990	
1013003 - Wellness Program	\$36	\$264	\$300	
1015001 - Public Works Administration	\$91,959	\$26,103	\$118,062	
1015005 - Facilities Maintenance	\$81,371	\$6,797	\$88,168	
8020000 - Insurance ISF Fund		\$60,524	\$60,524	
Total allocated additions:	\$309,438	\$110,357	\$419,795	\$419,795
Total to be allocated	<u>\$1,716,115</u>	<u>\$110,357</u>		<u>\$1,826,472</u>

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	\$309,438	\$309,438		
Functional Cost	\$1,716,115	\$309,438	\$969,206	\$437,471
Reallocate Admin		(\$309,438)	\$213,204	\$96,234
Allocable Costs	\$1,716,115		\$1,182,410	\$533,705
<b>1st Allocation</b>	<b>\$1,716,115</b>		<b>\$1,182,410</b>	<b>\$533,705</b>
Additions: 2nd				
Other	\$110,357	\$110,357		
Functional Cost	\$110,357	\$110,357		
Reallocate Admin		(\$110,357)	\$76,036	\$34,321
Allocable Costs	\$110,357		\$76,036	\$34,321
<b>2nd Allocation</b>	<b>\$110,357</b>		<b>\$76,036</b>	<b>\$34,321</b>
<b>Total allocated</b>	<b>\$1,826,472</b>		<b>\$1,258,446</b>	<b>\$568,026</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 %	\$19,961		\$19,961	\$1,324	\$21,285
Network Services	10	0.993 %	\$11,742		\$11,742		\$11,742
Golf Course	22	2.185 %	\$25,832		\$25,832	\$1,714	\$27,546
Ranger Program	47	4.667 %	\$55,187		\$55,187	\$3,662	\$58,849
Investigations	56	5.561 %	\$65,755		\$65,755	\$4,363	\$70,118
Patrol	113	11.221 %	\$132,684		\$132,684	\$8,803	\$141,487
Traffic Safety	35	3.476 %	\$41,097		\$41,097	\$2,727	\$43,824
Police Administration	23	2.284 %	\$27,006		\$27,006	\$1,792	\$28,798
Facilities Maintenance	13	1.291 %	\$15,264		\$15,264		\$15,264
FD611 Parking Fund	10	0.993 %	\$11,742		\$11,742	\$779	\$12,521
Parks Maintenance	102	10.129 %	\$119,767		\$119,767	\$7,946	\$127,713
Stormwater and Flood Control	19	1.887 %	\$22,310		\$22,310	\$1,480	\$23,790
Streets Maintenance	180	17.875 %	\$211,354		\$211,354	\$14,023	\$225,377
FD705 Whale Rock Fund	20	1.986 %	\$23,484		\$23,484	\$1,558	\$25,042
FD602 Sewer Fund	135	13.406 %	\$158,516		\$158,516	\$10,517	\$169,033
Natural Resource Protection	3	0.298 %	\$3,523		\$3,523	\$234	\$3,757
City Administration	3	0.298 %	\$3,523		\$3,523		\$3,523
Swim Center Maintenance	1	0.099 %	\$1,174		\$1,174	\$78	\$1,252
Recreation Administration	6	0.596 %	\$7,045		\$7,045	\$467	\$7,512
All Other	25	2.483 %	\$29,355		\$29,355	\$1,948	\$31,303
Police Support Services	5	0.497 %	\$5,871		\$5,871	\$390	\$6,261
Aquatics	2	0.199 %	\$2,348		\$2,348	\$156	\$2,504
FD601 Water Fund	89	8.838 %	\$104,503		\$104,503	\$6,934	\$111,437
Public Works Administration	5	0.497 %	\$5,871		\$5,871		\$5,871
Traffic Signals & Lighting	16	1.589 %	\$18,787		\$18,787	\$1,246	\$20,033
CIP Project Engineering	12	1.192 %	\$14,090		\$14,090	\$935	\$15,025
Neighborhood Services	5	0.497 %	\$5,871		\$5,871	\$390	\$6,261
Planning	4	0.397 %	\$4,697		\$4,697	\$312	\$5,009
Transportation/Plan Engineering	4	0.397 %	\$4,697		\$4,697	\$312	\$5,009
Urban Forest Services	25	2.481 %	\$29,354		\$29,354	\$1,946	\$31,300
Total	1,007	100.000 %	\$1,182,410		\$1,182,410	\$76,036	\$1,258,446

(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 %	\$316		\$316	\$21	\$337
Building and Safety	5,186	1.185 %	\$6,327		\$6,327	\$427	\$6,754
CIP Project Engineering	9,865	2.255 %	\$12,035		\$12,035	\$813	\$12,848
Facilities Maintenance	15,382	3.516 %	\$18,766		\$18,766		\$18,766
FD601 Water Fund	38,621	8.828 %	\$47,117		\$47,117	\$3,182	\$50,299
FD602 Sewer Fund	36,983	8.454 %	\$45,118		\$45,118	\$3,047	\$48,165
FD611 Parking Fund	10,051	2.298 %	\$12,262		\$12,262	\$828	\$13,090
FD705 Whale Rock Fund	7,224	1.651 %	\$8,813		\$8,813	\$595	\$9,408
Golf Course	1,189	0.272 %	\$1,451		\$1,451	\$98	\$1,549
Investigations	27,968	6.393 %	\$34,120		\$34,120	\$2,304	\$36,424
Natural Resource Protection	1,681	0.384 %	\$2,051		\$2,051	\$138	\$2,189
Neighborhood Services	3,972	0.908 %	\$4,846		\$4,846	\$327	\$5,173
Network Services	3,320	0.759 %	\$4,050		\$4,050		\$4,050
Parks Maintenance	38,902	8.892 %	\$47,460		\$47,460	\$3,205	\$50,665
Patrol	103,340	23.622 %	\$126,073		\$126,073	\$8,514	\$134,587
Planning	4,456	1.019 %	\$5,436		\$5,436	\$367	\$5,803
Police Administration	14,140	3.232 %	\$17,250		\$17,250	\$1,165	\$18,415
Police Support Services	5,085	1.162 %	\$6,204		\$6,204	\$419	\$6,623
Public Works Administration	2,193	0.501 %	\$2,675		\$2,675		\$2,675
Ranger Program	16,065	3.672 %	\$19,599		\$19,599	\$1,324	\$20,923
Recreation Administration	2,760	0.631 %	\$3,367		\$3,367	\$227	\$3,594
Stormwater and Flood Control	11,970	2.736 %	\$14,603		\$14,603	\$986	\$15,589
Streets Maintenance	60,805	13.899 %	\$74,181		\$74,181	\$5,010	\$79,191
Traffic Signals & Lighting	7,209	1.648 %	\$8,795		\$8,795	\$594	\$9,389
Transportation/Plan Engineering	523	0.120 %	\$638		\$638	\$43	\$681
Urban Forest Services	3,069	0.702 %	\$3,744		\$3,744	\$253	\$3,997
All Other	5,253	1.202 %	\$6,408		\$6,408	\$434	\$6,842
Total	437,471	100.000 %	\$533,705		\$533,705	\$34,321	\$568,026

(A) Alloc basis:

Fuel Costs by Department and Fund

Source:

Fleet  
Departmental Cost  
Allocation Summary

	Total	Fleet	Fuel
City Administration	\$3,523	\$3,523	
Network Services	\$15,792	\$11,742	\$4,050
Public Works Administration	\$8,546	\$5,871	\$2,675
Facilities Maintenance	\$34,030	\$15,264	\$18,766
CIP Project Engineering	\$27,873	\$15,025	\$12,848
Transportation/Plan Engineering	\$5,690	\$5,009	\$681
Natural Resource Protection	\$5,946	\$3,757	\$2,189
Planning	\$10,812	\$5,009	\$5,803
Building and Safety	\$28,039	\$21,285	\$6,754
Parks Maintenance	\$178,378	\$127,713	\$50,665
Swim Center Maintenance	\$1,589	\$1,252	\$337
Urban Forest Services	\$35,297	\$31,300	\$3,997
Streets Maintenance	\$304,568	\$225,377	\$79,191
Traffic Signals & Lighting	\$29,422	\$20,033	\$9,389
Stormwater and Flood Control	\$39,379	\$23,790	\$15,589
Recreation Administration	\$11,106	\$7,512	\$3,594
Ranger Program	\$79,772	\$58,849	\$20,923
Aquatics	\$2,504	\$2,504	
Golf Course	\$29,095	\$27,546	\$1,549
Police Administration	\$47,213	\$28,798	\$18,415
Patrol	\$276,074	\$141,487	\$134,587
Investigations	\$106,542	\$70,118	\$36,424
Police Support Services	\$12,884	\$6,261	\$6,623
Neighborhood Services	\$11,434	\$6,261	\$5,173
Traffic Safety	\$43,824	\$43,824	
FD601 Water Fund	\$161,736	\$111,437	\$50,299
FD602 Sewer Fund	\$217,198	\$169,033	\$48,165
FD611 Parking Fund	\$25,611	\$12,521	\$13,090
FD705 Whale Rock Fund	\$34,450	\$25,042	\$9,408
All Other	\$38,145	\$31,303	\$6,842
Total	\$1,826,472	\$1,258,446	\$568,026



**SCHEDULE 16.01**

**CIP PROJECT ENGINEERING**

NATURE AND EXTENT OF SERVICE

The CIP Project Engineering division is responsible for overseeing the design and construction (including inspection) of all construction projects in the City's Capital Improvement Plan (CIP). These projects include improvements to buildings, parks, and streets as well as water, wastewater, and flood protection systems. The program also provides inspection services for public infrastructure improvements built by the private sector. The program'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	
1011001 - City Administration	\$29,728	\$7,711	\$37,439	
1011501 - City Attorney	\$28,588	\$4,206	\$32,794	
1011021 - City Clerk	\$2,352	\$400	\$2,752	
1012000 - Finance	\$43,648	\$5,932	\$49,580	
1011101 - Network Services	\$96,750	\$9,711	\$106,461	
1011103 - Information Services	\$26,694	\$2,149	\$28,843	
1012006 - Finance Support Services	\$2,220	\$164	\$2,384	
1012007 - Finance Non Departmental	\$587	\$48	\$635	
1013001 - Human Resources	\$89,002	\$5,011	\$94,013	
1013003 - Wellness Program	\$131	\$950	\$1,081	
1015001 - Public Works Administration	\$639,595	\$181,550	\$821,145	
1015005 - Facilities Maintenance	\$42,133	\$4,135	\$46,268	
1015008 - Fleet	\$26,125	\$1,748	\$27,873	
8020000 - Insurance ISF Fund		\$46,840	\$46,840	
Total allocated additions:	\$1,049,963	\$270,555	\$1,320,518	\$1,320,518
Departmental cost adjustments:				
SALARIES	\$191,653			
Total departmental cost adjustments:	\$191,653			\$191,653
Total to be allocated	\$3,925,147	\$270,555		\$4,195,702

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	\$1,049,963	\$1,049,963			
Functional Cost	\$3,925,147	\$1,049,963	\$786,075	\$1,328,623	\$760,486
Reallocate Admin		(\$1,049,963)	\$287,060	\$485,188	\$277,715
Allocable Costs	\$3,925,147		\$1,073,135	\$1,813,811	\$1,038,201
Unallocated	(\$2,886,946)		(\$1,073,135)	(\$1,813,811)	
<b>1st Allocation</b>	<b>\$1,038,201</b>				<b>\$1,038,201</b>
Additions: 2nd					
Other	\$270,555	\$270,555			
Functional Cost	\$270,555	\$270,555			
Reallocate Admin		(\$270,555)	\$73,970	\$125,024	\$71,561
Allocable Costs	\$270,555		\$73,970	\$125,024	\$71,561
Unallocated	(\$198,994)		(\$73,970)	(\$125,024)	
<b>2nd Allocation</b>	<b>\$71,561</b>				<b>\$71,561</b>
<b>Total allocated</b>	<b>\$1,109,762</b>				<b>\$1,109,762</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 %	\$122,857	(\$70,912)	\$51,945	\$8,468	\$60,413
FD507 Transportation Impact Fee Fund	303	11.456 %	\$118,932		\$118,932	\$8,198	\$127,130
FD404 Major Facility Replacement Fund	192	7.259 %	\$75,363		\$75,363	\$5,195	\$80,558
FD602 Sewer Fund	713	26.957 %	\$279,863	(\$99,660)	\$180,203	\$19,290	\$199,493
FD611 Parking Fund	593	22.420 %	\$232,761	(\$21,082)	\$211,679	\$16,044	\$227,723
FD621Transit Fund	213	8.053 %	\$83,606		\$83,606	\$5,763	\$89,369
FD401 Capital Outlay Engineering	298	11.267 %	\$116,969		\$116,969	\$8,062	\$125,031
All Other	20	0.754 %	\$7,850		\$7,850	\$541	\$8,391
Subtotal	2,645	100.000 %	\$1,038,201	(\$191,654)	\$846,547	\$71,561	\$918,108
Direct Billed				\$191,654	\$191,654		\$191,654
Total	2,645	100.000 %	\$1,038,201	\$0	\$1,038,201	\$71,561	\$1,109,762

(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	\$125,031	\$125,031
FD404 Major Facility Replacement Fund	\$80,558	\$80,558
FD507 Transportation Impact Fee Fund	\$127,130	\$127,130
FD601 Water Fund	\$60,413	\$60,413
FD602 Sewer Fund	\$199,493	\$199,493
FD611 Parking Fund	\$227,723	\$227,723
FD621Transit Fund	\$89,369	\$89,369
All Other	\$8,391	\$8,391
Subtotal	\$918,108	\$918,108
Direct Billed	\$191,654	\$191,654
Total	\$1,109,762	\$1,109,762

**SCHEDULE 17.01**

**TRANSPORTATION PLAN/ENGINEERING**

NATURE AND EXTENT OF SERVICE

The Transportation Planning and Engineering division is responsible for providing and overseeing analysis, planning, operations, design, and construction of the City's traffic circulation systems. The program goals are to provide safe and well-maintained streets; reduced traffic congestion and air pollution; 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.

Transportation/Plan Engineering  
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,187,300			\$1,187,300
Allocated additions:				
10000000 - Building Charge	\$445		\$445	
1011001 - City Administration	\$13,153	\$3,412	\$16,565	
1011501 - City Attorney	\$12,648	\$1,861	\$14,509	
1011021 - City Clerk	\$784	\$133	\$917	
1012000 - Finance	\$19,571	\$2,728	\$22,299	
1011101 - Network Services	\$38,610	\$3,868	\$42,478	
1011103 - Information Services	\$8,898	\$716	\$9,614	
1012006 - Finance Support Services	\$982	\$73	\$1,055	
1012007 - Finance Non Departmental	\$949	\$77	\$1,026	
1013001 - Human Resources	\$29,517	\$1,670	\$31,187	
1013003 - Wellness Program	\$44	\$317	\$361	
1015001 - Public Works Administration	\$253,448	\$71,941	\$325,389	
1015005 - Facilities Maintenance	\$836	\$82	\$918	
1015008 - Fleet	\$5,335	\$355	\$5,690	
8020000 - Insurance ISF Fund		\$23,303	\$23,303	
Total allocated additions:	\$385,220	\$110,536	\$495,756	\$495,756
Total to be allocated	<u>\$1,572,520</u>	<u>\$110,536</u>		<u>\$1,683,056</u>

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

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Gen &amp; Admin/Capital Outlay</u>	<u>Parking</u>	<u>Transit</u>	<u>Development Review</u>	<u>Long Range Plan</u>
<b><u>Wages &amp; Benefits</u></b>							
SALARIES & WAGES	\$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	\$385,220	\$385,220					
Functional Cost	\$1,572,520	\$385,220	\$764,383	\$40,250	\$29,326	\$210,864	\$142,477
Reallocate Admin		(\$385,220)	\$248,004	\$13,059	\$9,515	\$68,415	\$46,227
Allocable Costs	\$1,572,520		\$1,012,387	\$53,309	\$38,841	\$279,279	\$188,704
Unallocated	(\$1,012,387)		(\$1,012,387)				
<b>1st Allocation</b>	<b>\$560,133</b>			<b>\$53,309</b>	<b>\$38,841</b>	<b>\$279,279</b>	<b>\$188,704</b>
Additions: 2nd							
Other	\$110,536	\$110,536					
Functional Cost	\$110,536	\$110,536					
Reallocate Admin		(\$110,536)	\$71,163	\$3,747	\$2,730	\$19,631	\$13,265
Allocable Costs	\$110,536		\$71,163	\$3,747	\$2,730	\$19,631	\$13,265
Unallocated	(\$71,163)		(\$71,163)				
<b>2nd Allocation</b>	<b>\$39,373</b>			<b>\$3,747</b>	<b>\$2,730</b>	<b>\$19,631</b>	<b>\$13,265</b>
<b>Total allocated</b>	<b>\$599,506</b>			<b>\$57,056</b>	<b>\$41,571</b>	<b>\$298,910</b>	<b>\$201,969</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 %	\$53,309		\$53,309	\$3,747	\$57,056
Total	100	100.000 %	\$53,309		\$53,309	\$3,747	\$57,056

(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 %	\$38,841		\$38,841	\$2,730	\$41,571
Total	100	100.000 %	\$38,841		\$38,841	\$2,730	\$41,571

(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 %	\$279,279		\$279,279	\$19,631	\$298,910
Total	100	100.000 %	\$279,279		\$279,279	\$19,631	\$298,910

(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 %	\$188,704		\$188,704	\$13,265	\$201,969
Total	100	100.000 %	\$188,704		\$188,704	\$13,265	\$201,969

(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	\$298,910			\$298,910	
Engineering	\$201,969				\$201,969
FD611 Parking Fund	\$57,056	\$57,056			
FD621Transit Fund	<u>\$41,571</u>		<u>\$41,571</u>		
Total	\$599,506	<u>\$57,056</u>	<u>\$41,571</u>	<u>\$298,910</u>	<u>\$201,969</u>

**SCHEDULE 18.01**

**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	\$63,261	\$16,409	\$79,670	
1011501 - City Attorney	\$60,834	\$8,949	\$69,783	
1012000 - Finance	\$82,252	\$12,748	\$95,000	
1012006 - Finance Support Services	\$4,725	\$349	\$5,074	
1012007 - Finance Non Departmental	\$15,369	\$1,248	\$16,617	
1015005 - Facilities Maintenance	\$553	\$51	\$604	
Total allocated additions:	<u>\$226,994</u>	<u>\$39,754</u>	<u>\$266,748</u>	<u>\$266,748</u>
Total to be allocated	<u><u>\$5,937,473</u></u>	<u><u>\$39,754</u></u>		<u><u>\$5,977,227</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	\$226,994	\$226,994					
Functional Cost	\$5,937,473	\$226,994	\$515,818	\$1,849,193	\$995,720	\$1,142,663	\$1,207,085
Reallocate Admin		(\$226,994)	\$20,504	\$73,506	\$39,580	\$45,421	\$47,983
Allocable Costs	\$5,937,473		\$536,322	\$1,922,699	\$1,035,300	\$1,188,084	\$1,255,068
1st Allocation	\$5,937,473		\$536,322	\$1,922,699	\$1,035,300	\$1,188,084	\$1,255,068
Additions: 2nd							
Other	\$39,754	\$39,754					
Functional Cost	\$39,754	\$39,754					
Reallocate Admin		(\$39,754)	\$3,591	\$12,873	\$6,932	\$7,955	\$8,403
Allocable Costs	\$39,754		\$3,591	\$12,873	\$6,932	\$7,955	\$8,403
2nd Allocation	\$39,754		\$3,591	\$12,873	\$6,932	\$7,955	\$8,403
Total allocated	\$5,977,227		\$539,913	\$1,935,572	\$1,042,232	\$1,196,039	\$1,263,471



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 %	\$643		\$643	\$5	\$648
Economic Development	812,262	2.433 %	\$13,051		\$13,051	\$109	\$13,160
Natural Resource Protection	266,214	0.798 %	\$4,277		\$4,277	\$36	\$4,313
Community Promotion	377,056	1.130 %	\$6,058		\$6,058	\$50	\$6,108
City Attorney	286,577	0.859 %	\$4,605		\$4,605		\$4,605
City Clerk	174,452	0.523 %	\$2,803		\$2,803		\$2,803
Finance	411,056	1.231 %	\$6,605		\$6,605		\$6,605
Network Services	2,158,515	6.467 %	\$34,683		\$34,683		\$34,683
Information Services	46,646	0.140 %	\$750		\$750		\$750
Human Resources	698,539	2.093 %	\$11,224		\$11,224		\$11,224
Community Development Admin	173,129	0.519 %	\$2,782		\$2,782	\$23	\$2,805
Commissions & Committees	4,735	0.014 %	\$76		\$76	\$1	\$77
Planning	296,679	0.889 %	\$4,767		\$4,767	\$40	\$4,807
Public Works Administration	119,717	0.359 %	\$1,924		\$1,924		\$1,924
Parks Maintenance	2,110,602	6.323 %	\$33,913		\$33,913	\$282	\$34,195
Swim Center Maintenance	529,698	1.587 %	\$8,511		\$8,511	\$71	\$8,582
Urban Forest Services	149,745	0.449 %	\$2,406		\$2,406	\$20	\$2,426
Facilities Maintenance	783,400	2.347 %	\$12,588		\$12,588		\$12,588
Streets Maintenance	955,154	2.862 %	\$15,347		\$15,347	\$128	\$15,475
Traffic Signals & Lighting	296,478	0.888 %	\$4,764		\$4,764	\$40	\$4,804
Fleet	897,880	2.690 %	\$14,427		\$14,427		\$14,427
City Administration	213,358	0.639 %	\$3,428		\$3,428		\$3,428
Transportation/Plan Engineering	176,894	0.530 %	\$2,842		\$2,842		\$2,842
Recreation Administration	86,190	0.258 %	\$1,385		\$1,385	\$12	\$1,397
Recreation Facilities	55,201	0.165 %	\$887		\$887	\$7	\$894
Youth Services	161,220	0.483 %	\$2,590		\$2,590	\$22	\$2,612
Community Services	155,320	0.465 %	\$2,496		\$2,496	\$21	\$2,517
Aquatics	88,161	0.264 %	\$1,417		\$1,417	\$12	\$1,429
Golf Course	242,671	0.727 %	\$3,899		\$3,899	\$32	\$3,931
Police Administration	951,147	2.850 %	\$15,283		\$15,283	\$127	\$15,410
Patrol	170,709	0.511 %	\$2,743		\$2,743	\$23	\$2,766
Investigations	102,868	0.308 %	\$1,653		\$1,653	\$14	\$1,667
Police Support Services	166,078	0.498 %	\$2,669		\$2,669	\$22	\$2,691
Neighborhood Services	39,042	0.117 %	\$627		\$627	\$5	\$632
Traffic Safety	27,351	0.082 %	\$439		\$439	\$4	\$443
Fire Administration	217,063	0.650 %	\$3,488		\$3,488	\$29	\$3,517
Emergency Response	146,507	0.439 %	\$2,354		\$2,354	\$20	\$2,374
Fire Apparatus Service	220,011	0.659 %	\$3,535		\$3,535	\$29	\$3,564
Hazard Prevention	85,849	0.257 %	\$1,379		\$1,379	\$11	\$1,390
Training Services	129,620	0.388 %	\$2,083		\$2,083	\$17	\$2,100
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 %	\$27,636		\$27,636	\$230	\$27,866
FD611 Parking Fund	1,563,224	4.683 %	\$25,118		\$25,118	\$209	\$25,327
FD602 Sewer Fund	3,229,062	9.674 %	\$51,884		\$51,884	\$432	\$52,316
FD621Transit Fund	974,320	2.919 %	\$15,655		\$15,655	\$130	\$15,785
FD705 Whale Rock Fund	568,828	1.704 %	\$9,140		\$9,140	\$76	\$9,216
FD711 Hazardous Mat Task Force Fund	46,211	0.138 %	\$743		\$743	\$6	\$749
Finance Non Departmental	222,242	0.666 %	\$3,571		\$3,571		\$3,571
CIP Project Engineering	109,445	0.328 %	\$1,759		\$1,759		\$1,759
Solid Waste Recycling	44,896	0.135 %	\$721		\$721	\$6	\$727
Community Services Group	115,198	0.345 %	\$1,851		\$1,851		\$1,851
Building and Safety	911,580	2.731 %	\$14,647		\$14,647	\$122	\$14,769
Stormwater and Flood Control	238,293	0.714 %	\$3,829		\$3,829	\$32	\$3,861
FD206 Law Enforcement Grant Fund	20,203	0.061 %	\$325		\$325	\$3	\$328
FD601 Water Fund	2,610,669	7.821 %	\$41,948		\$41,948	\$349	\$42,297
Office of DEI	718,456	2.152 %	\$11,544		\$11,544	\$96	\$11,640
Engineering	45,134	0.135 %	\$725		\$725	\$6	\$731
Housing Policy/Homelessness	471,850	1.414 %	\$7,582		\$7,582	\$63	\$7,645
Mobile Crisis Unit	99,532	0.298 %	\$1,599		\$1,599	\$13	\$1,612
Cultural Activities	348,269	1.043 %	\$5,596		\$5,596	\$47	\$5,643
Finance Support Services	90,179	0.270 %	\$1,449		\$1,449		\$1,449
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 %	\$1,076		\$1,076	\$9	\$1,085
Fire Station	29,180	0.087 %	\$469		\$469	\$4	\$473
FD202 Downtown Bid Fund	271,977	0.815 %	\$4,370		\$4,370	\$36	\$4,406
FD212 San Luis Ranch CFD	8,398	0.025 %	\$135		\$135	\$1	\$136
FD406 Public Safety Equip Replacement Fund	442,726	1.326 %	\$7,114		\$7,114	\$59	\$7,173
FD701 General Agency Fund	1,217,765	3.648 %	\$19,567		\$19,567	\$163	\$19,730
FD712 City Of SLO PEG Fund	44,188	0.132 %	\$710		\$710	\$6	\$716
FD713 SLCUSD PEG Fund	92,697	0.278 %	\$1,489		\$1,489	\$12	\$1,501
FD715 Boysen Ranch Conserv Easemt Fund	6,489	0.019 %	\$104		\$104	\$1	\$105
Ranger Program	68,110	0.204 %	\$1,094		\$1,094	\$9	\$1,103
Orcutt Area Specific Plan	109,740	0.329 %	\$1,763		\$1,763	\$15	\$1,778
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 %	\$1,842		\$1,842	\$15	\$1,857
FD505 Affordable Housing Fund	1,700,000	5.095 %	\$27,315		\$27,315	\$224	\$27,539
Total	33,378,584	100.000 %	\$536,322		\$536,322	\$3,591	\$539,913

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

Source:

<u>Allocation Units(A)</u>	<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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## 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 %	\$961,350		\$961,350	\$6,437	\$967,787
Fire Administration	50	50.000 %	\$961,349		\$961,349	\$6,436	\$967,785
Total	100	100.000 %	\$1,922,699		\$1,922,699	\$12,873	\$1,935,572

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

Source:

Insurance ISF Fund Detail allocation of WC Premiums							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>
Urban Forest Services	300	0.658 %	\$6,807		\$6,807	\$59	\$6,866
Facilities Maintenance	500	1.096 %	\$11,346		\$11,346		\$11,346
Streets Maintenance	1,600	3.507 %	\$36,306		\$36,306	\$313	\$36,619
Stormwater and Flood Control	635	1.392 %	\$14,409		\$14,409	\$124	\$14,533
Traffic Signals & Lighting	200	0.438 %	\$4,538		\$4,538	\$39	\$4,577
Transportation/Plan Engineering	600	1.315 %	\$13,615		\$13,615		\$13,615
Recreation Administration	400	0.877 %	\$9,077		\$9,077	\$78	\$9,155
Recreation Facilities	100	0.219 %	\$2,269		\$2,269	\$20	\$2,289
Youth Services	800	1.753 %	\$18,153		\$18,153	\$157	\$18,310
Community Services	400	0.877 %	\$9,077		\$9,077	\$78	\$9,155
Ranger Program	800	1.753 %	\$18,153		\$18,153	\$157	\$18,310
Aquatics	100	0.219 %	\$2,269		\$2,269	\$20	\$2,289
Golf Course	400	0.877 %	\$9,077		\$9,077	\$78	\$9,155
Patrol	4,500	9.863 %	\$102,112		\$102,112	\$881	\$102,993
Investigations	1,400	3.068 %	\$31,768		\$31,768	\$274	\$32,042
Police Support Services	2,050	4.493 %	\$46,518		\$46,518	\$401	\$46,919
Neighborhood Services	100	0.219 %	\$2,269		\$2,269	\$20	\$2,289
Traffic Safety	400	0.877 %	\$9,077		\$9,077	\$78	\$9,155
Emergency Response	4,600	10.082 %	\$104,381		\$104,381	\$900	\$105,281
Hazard Prevention	600	1.315 %	\$13,615		\$13,615	\$117	\$13,732
FD601 Water Fund	3,389	7.428 %	\$76,902		\$76,902	\$663	\$77,565
FD621Transit Fund	200	0.438 %	\$4,538		\$4,538	\$39	\$4,577
City Administration	600	1.315 %	\$13,615		\$13,615		\$13,615
Economic Development	100	0.219 %	\$2,269		\$2,269	\$20	\$2,289
Natural Resource Protection	300	0.658 %	\$6,807		\$6,807	\$59	\$6,866
Community Promotion	25	0.055 %	\$567		\$567	\$5	\$572
City Attorney	600	1.315 %	\$13,615		\$13,615		\$13,615
City Clerk	450	0.986 %	\$10,211		\$10,211		\$10,211
Finance	1,500	3.288 %	\$34,037		\$34,037		\$34,037
Network Services	855	1.874 %	\$19,401		\$19,401		\$19,401
Information Services	850	1.863 %	\$19,288		\$19,288		\$19,288
Human Resources	1,000	2.192 %	\$22,692		\$22,692		\$22,692
Community Development Admin	500	1.096 %	\$11,346		\$11,346	\$98	\$11,444
Building and Safety	1,550	3.397 %	\$35,172		\$35,172	\$303	\$35,475
Public Works Administration	700	1.534 %	\$15,884		\$15,884		\$15,884
Parks Maintenance	1,300	2.849 %	\$29,499		\$29,499	\$254	\$29,753
Swim Center Maintenance	100	0.219 %	\$2,269		\$2,269	\$20	\$2,289
Fire Apparatus Service	200	0.438 %	\$4,538		\$4,538	\$39	\$4,577
Fleet	500	1.096 %	\$11,346		\$11,346		\$11,346
FD611 Parking Fund	1,622	3.555 %	\$36,806		\$36,806	\$317	\$37,123
CIP Project Engineering	1,800	3.945 %	\$40,845		\$40,845		\$40,845

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 %	\$22,692		\$22,692	\$196	\$22,888
City Council	500	1.096 %	\$11,346		\$11,346	\$98	\$11,444
Community Services Group	250	0.548 %	\$5,673		\$5,673		\$5,673
Housing Policy/Homelessness	400	0.877 %	\$9,077		\$9,077	\$78	\$9,155
Solid Waste Recycling	200	0.438 %	\$4,538		\$4,538	\$39	\$4,577
Office of DEI	100	0.219 %	\$2,269		\$2,269	\$20	\$2,289
Engineering	500	1.096 %	\$11,346		\$11,346	\$98	\$11,444
FD705 Whale Rock Fund	410	0.899 %	\$9,304		\$9,304	\$80	\$9,384
FD602 Sewer Fund	3,364	7.373 %	\$76,334		\$76,334	\$658	\$76,992
Disaster Assistance	100	0.219 %	\$2,269		\$2,269	\$20	\$2,289
FD208 Tourism Bid Fund	175	0.385 %	\$3,969		\$3,969	\$34	\$4,003
Total	45,625	100.000 %	\$1,035,300		\$1,035,300	\$6,932	\$1,042,232

(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 %	\$537,591		\$537,591	\$5,505	\$543,096
Public Works Administration	395,565	34.618 %	\$411,289		\$411,289		\$411,289
Community Development Admin	230,059	20.133 %	\$239,204		\$239,204	\$2,450	\$241,654
Total	1,142,663	100.000 %	\$1,188,084		\$1,188,084	\$7,955	\$1,196,039

(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 %	\$1,550		\$1,550	\$13	\$1,563
Economic Development	812,262	2.505 %	\$31,438		\$31,438	\$263	\$31,701
Natural Resource Protection	266,214	0.821 %	\$10,304		\$10,304	\$86	\$10,390
Community Promotion	377,056	1.163 %	\$14,594		\$14,594	\$122	\$14,716
City Attorney	286,577	0.884 %	\$11,092		\$11,092		\$11,092
City Clerk	174,452	0.538 %	\$6,752		\$6,752		\$6,752
Finance	411,056	1.268 %	\$15,909		\$15,909		\$15,909
Network Services	2,158,515	6.656 %	\$83,543		\$83,543		\$83,543
Information Services	46,646	0.144 %	\$1,805		\$1,805		\$1,805
Human Resources	698,539	2.154 %	\$27,036		\$27,036		\$27,036
Community Development Admin	173,129	0.534 %	\$6,701		\$6,701	\$56	\$6,757
Commissions & Committees	4,735	0.015 %	\$183		\$183	\$2	\$185
Planning	296,679	0.915 %	\$11,483		\$11,483	\$96	\$11,579
Public Works Administration	119,717	0.369 %	\$4,634		\$4,634		\$4,634
Parks Maintenance	2,110,602	6.509 %	\$81,689		\$81,689	\$684	\$82,373
Swim Center Maintenance	529,698	1.633 %	\$20,501		\$20,501	\$172	\$20,673
Urban Forest Services	149,745	0.462 %	\$5,796		\$5,796	\$49	\$5,845
Facilities Maintenance	783,400	2.416 %	\$30,321		\$30,321		\$30,321
Streets Maintenance	955,154	2.946 %	\$36,968		\$36,968	\$310	\$37,278
Traffic Signals & Lighting	296,478	0.914 %	\$11,475		\$11,475	\$96	\$11,571
Fleet	897,880	2.769 %	\$34,751		\$34,751		\$34,751
City Administration	213,358	0.658 %	\$8,258		\$8,258		\$8,258
Transportation/Plan Engineering	176,894	0.546 %	\$6,846		\$6,846		\$6,846
Recreation Administration	86,190	0.266 %	\$3,336		\$3,336	\$28	\$3,364
Recreation Facilities	55,201	0.170 %	\$2,136		\$2,136	\$18	\$2,154
Youth Services	161,220	0.497 %	\$6,240		\$6,240	\$52	\$6,292
Community Services	155,320	0.479 %	\$6,011		\$6,011	\$50	\$6,061
Aquatics	88,161	0.272 %	\$3,412		\$3,412	\$29	\$3,441
Golf Course	242,671	0.748 %	\$9,392		\$9,392	\$79	\$9,471
Patrol	170,709	0.526 %	\$6,607		\$6,607	\$55	\$6,662
Investigations	102,868	0.317 %	\$3,981		\$3,981	\$33	\$4,014
Police Support Services	166,078	0.512 %	\$6,428		\$6,428	\$54	\$6,482
Neighborhood Services	39,042	0.120 %	\$1,511		\$1,511	\$13	\$1,524
Traffic Safety	27,351	0.084 %	\$1,059		\$1,059	\$9	\$1,068
Fire Administration	217,063	0.669 %	\$8,401		\$8,401	\$70	\$8,471
Emergency Response	146,507	0.452 %	\$5,670		\$5,670	\$47	\$5,717
Fire Apparatus Service	220,011	0.678 %	\$8,515		\$8,515	\$71	\$8,586
Hazard Prevention	85,849	0.265 %	\$3,323		\$3,323	\$28	\$3,351
Training Services	129,620	0.400 %	\$5,017		\$5,017	\$42	\$5,059
Disaster Assistance	20,019	0.062 %	\$775		\$775	\$6	\$781
FD208 Tourism Bid Fund	1,719,953	5.304 %	\$66,569		\$66,569	\$558	\$67,127



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>
FD611 Parking Fund	1,563,224	4.821 %	\$60,503		\$60,503	\$507	\$61,010
FD602 Sewer Fund	3,229,062	9.958 %	\$124,977		\$124,977	\$1,047	\$126,024
FD621Transit Fund	974,320	3.005 %	\$37,710		\$37,710	\$316	\$38,026
FD705 Whale Rock Fund	568,828	1.754 %	\$22,016		\$22,016	\$184	\$22,200
FD711 Hazardous Mat Task Force Fund	46,211	0.143 %	\$1,789		\$1,789	\$15	\$1,804
Finance Non Departmental	222,242	0.685 %	\$8,602		\$8,602		\$8,602
CIP Project Engineering	109,445	0.338 %	\$4,236		\$4,236		\$4,236
Solid Waste Recycling	44,896	0.138 %	\$1,738		\$1,738	\$15	\$1,753
Community Services Group	115,198	0.355 %	\$4,459		\$4,459		\$4,459
Building and Safety	911,580	2.811 %	\$35,282		\$35,282	\$296	\$35,578
Stormwater and Flood Control	238,293	0.735 %	\$9,223		\$9,223	\$77	\$9,300
FD206 Law Enforcement Grant Fund	20,203	0.062 %	\$782		\$782	\$7	\$789
FD601 Water Fund	2,610,669	8.051 %	\$101,043		\$101,043	\$846	\$101,889
Office of DEI	718,456	2.216 %	\$27,807		\$27,807	\$233	\$28,040
Engineering	45,134	0.139 %	\$1,747		\$1,747	\$15	\$1,762
Housing Policy/Homelessness	471,850	1.455 %	\$18,262		\$18,262	\$153	\$18,415
Mobile Crisis Unit	99,532	0.307 %	\$3,852		\$3,852	\$32	\$3,884
Cultural Activities	348,269	1.074 %	\$13,479		\$13,479	\$113	\$13,592
Finance Support Services	90,179	0.278 %	\$3,490		\$3,490		\$3,490
Wellness Program	3,201	0.010 %	\$124		\$124		\$124
Jack House	5,101	0.016 %	\$197		\$197	\$2	\$199
Recruit Academy	66,984	0.207 %	\$2,593		\$2,593	\$22	\$2,615
Fire Station	29,180	0.090 %	\$1,129		\$1,129	\$9	\$1,138
FD202 Downtown Bid Fund	271,977	0.839 %	\$10,527		\$10,527	\$88	\$10,615
FD212 San Luis Ranch CFD	8,398	0.026 %	\$325		\$325	\$3	\$328
FD406 Public Safety Equip Replacement Fund	442,726	1.365 %	\$17,135		\$17,135	\$144	\$17,279
FD701 General Agency Fund	1,217,765	3.755 %	\$47,132		\$47,132	\$395	\$47,527
FD712 City Of SLO PEG Fund	44,188	0.136 %	\$1,710		\$1,710	\$14	\$1,724
FD713 SLCUSD PEG Fund	92,697	0.286 %	\$3,588		\$3,588	\$30	\$3,618
FD715 Boysen Ranch Conserv Easemt Fund	6,489	0.020 %	\$251		\$251	\$2	\$253
Ranger Program	68,110	0.210 %	\$2,636		\$2,636	\$22	\$2,658
Orcutt Area Specific Plan	109,740	0.338 %	\$4,247		\$4,247	\$36	\$4,283
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 %	\$4,437		\$4,437	\$37	\$4,474
FD505 Affordable Housing Fund	1,700,000	5.242 %	\$65,796		\$65,796	\$550	\$66,346
Total	32,427,437	100.000 %	\$1,255,068		\$1,255,068	\$8,403	\$1,263,471

(A) Alloc basis:

Operating Services and Supply Expenditures by Fund/Department/Division

Source:

	Insurance ISF Fund Departmental Cost Allocation Summary					2023
	<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 Administration	\$25,301	\$3,428		\$13,615		\$8,258
Community Services Group	\$11,983	\$1,851		\$5,673		\$4,459
City Attorney	\$29,312	\$4,605		\$13,615		\$11,092
City Clerk	\$19,766	\$2,803		\$10,211		\$6,752
Finance	\$56,551	\$6,605		\$34,037		\$15,909
Network Services	\$137,627	\$34,683		\$19,401		\$83,543
Information Services	\$21,843	\$750		\$19,288		\$1,805
Finance Support Services	\$4,939	\$1,449				\$3,490
Finance Non Departmental	\$12,173	\$3,571				\$8,602
Human Resources	\$60,952	\$11,224		\$22,692		\$27,036
Wellness Program	\$175	\$51				\$124
Public Works Administration	\$433,731	\$1,924		\$15,884	\$411,289	\$4,634
Facilities Maintenance	\$54,255	\$12,588		\$11,346		\$30,321
Fleet	\$60,524	\$14,427		\$11,346		\$34,751
CIP Project Engineering	\$46,840	\$1,759		\$40,845		\$4,236
Transportation/Plan Engineering	\$23,303	\$2,842		\$13,615		\$6,846
City Council	\$13,655	\$648		\$11,444		\$1,563
Cultural Activities	\$19,235	\$5,643				\$13,592
Economic Development	\$47,150	\$13,160		\$2,289		\$31,701
Natural Resource Protection	\$21,569	\$4,313		\$6,866		\$10,390
Community Promotion	\$21,396	\$6,108		\$572		\$14,716
Office of DEI	\$41,969	\$11,640		\$2,289		\$28,040
Community Development Admin	\$262,660	\$2,805		\$11,444	\$241,654	\$6,757
Commissions & Committees	\$262	\$77				\$185
Planning	\$39,274	\$4,807		\$22,888		\$11,579
Engineering	\$13,937	\$731		\$11,444		\$1,762
Building and Safety	\$85,822	\$14,769		\$35,475		\$35,578
Housing Policy/Homelessness	\$35,215	\$7,645		\$9,155		\$18,415
Parks Maintenance	\$146,321	\$34,195		\$29,753		\$82,373
Swim Center Maintenance	\$31,544	\$8,582		\$2,289		\$20,673
Urban Forest Services	\$15,137	\$2,426		\$6,866		\$5,845
Streets Maintenance	\$89,372	\$15,475		\$36,619		\$37,278
Traffic Signals & Lighting	\$20,952	\$4,804		\$4,577		\$11,571
Stormwater and Flood Control	\$27,694	\$3,861		\$14,533		\$9,300
Solid Waste Recycling	\$7,057	\$727		\$4,577		\$1,753
Recreation Administration	\$13,916	\$1,397		\$9,155		\$3,364
Recreation Facilities	\$5,337	\$894		\$2,289		\$2,154
Youth Services	\$27,214	\$2,612		\$18,310		\$6,292
Community Services	\$17,733	\$2,517		\$9,155		\$6,061
Ranger Program	\$22,071	\$1,103		\$18,310		\$2,658

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	\$7,159	\$1,429		\$2,289		\$3,441
Golf Course	\$22,557	\$3,931		\$9,155		\$9,471
Jack House	\$282	\$83				\$199
Police Administration	\$1,526,293	\$15,410	\$967,787		\$543,096	
Patrol	\$112,421	\$2,766		\$102,993		\$6,662
Investigations	\$37,723	\$1,667		\$32,042		\$4,014
Police Support Services	\$56,092	\$2,691		\$46,919		\$6,482
Neighborhood Services	\$4,445	\$632		\$2,289		\$1,524
Traffic Safety	\$10,666	\$443		\$9,155		\$1,068
Fire Administration	\$979,773	\$3,517	\$967,785			\$8,471
Emergency Response	\$113,372	\$2,374		\$105,281		\$5,717
Hazard Prevention	\$18,473	\$1,390		\$13,732		\$3,351
Training Services	\$7,159	\$2,100				\$5,059
Recruit Academy	\$3,700	\$1,085				\$2,615
Fire Apparatus Service	\$16,727	\$3,564		\$4,577		\$8,586
Fire Station	\$1,611	\$473				\$1,138
Mobile Crisis Unit	\$5,496	\$1,612				\$3,884
Disaster Assistance	\$3,395	\$325		\$2,289		\$781
Orcutt Area Specific Plan	\$6,061	\$1,778				\$4,283
FD202 Downtown Bid Fund	\$15,021	\$4,406				\$10,615
FD206 Law Enforcement Grant Fund	\$1,117	\$328				\$789
FD208 Tourism Bid Fund	\$98,996	\$27,866		\$4,003		\$67,127
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	\$24,452	\$7,173				\$17,279
FD504 LOVR Impact Fee Fund	\$6,331	\$1,857				\$4,474
FD505 Affordable Housing Fund	\$93,885	\$27,539				\$66,346
FD601 Water Fund	\$221,751	\$42,297		\$77,565		\$101,889
FD602 Sewer Fund	\$255,332	\$52,316		\$76,992		\$126,024
FD611 Parking Fund	\$123,460	\$25,327		\$37,123		\$61,010
FD621Transit Fund	\$58,388	\$15,785		\$4,577		\$38,026
FD701 General Agency Fund	\$67,257	\$19,730				\$47,527
FD705 Whale Rock Fund	\$40,800	\$9,216		\$9,384		\$22,200
FD711 Hazardous Mat Task Force Fund	\$2,553	\$749				\$1,804
FD712 City Of SLO PEG Fund	\$2,440	\$716				\$1,724
FD713 SLCUSD PEG Fund	\$5,119	\$1,501				\$3,618
FD715 Boysen Ranch Conserv Easemt Fund	\$358	\$105				\$253
Total	\$5,977,227	\$539,913	\$1,935,572	\$1,042,232	\$1,196,039	\$1,263,471

**SCHEDULE 19.01**

**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.

City of San Luis Obispo, CA 2 CFR 200 Cost Allocation

Natural Resources Protection (Utility Services)

Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$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

Natural Resources Protection (Utility Services)  
Departmental Cost  
Allocation Summary

	<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 20.01**

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

NATURE AND EXTENT OF SERVICE

The Engineering Development Review division oversees design and construction of various public works projects built by private developers for City ownership. These projects typically include additions to the City's water, wastewater, recycled water. 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	\$31,139	\$8,836	\$39,975	
Total allocated additions:	<u>\$31,139</u>	<u>\$8,836</u>	<u>\$39,975</u>	<u>\$39,975</u>
Total to be allocated	<u><b>\$31,139</b></u>	<u><b>\$8,836</b></u>		<u><b>\$39,975</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	\$31,139		\$31,139	
Functional Cost	\$31,139		\$31,139	
Allocable Costs	\$31,139		\$31,139	
Unallocated	(\$31,139)		(\$31,139)	
<b>1st Allocation</b>				
Additions: 2nd				
Other	\$8,836		\$8,836	
Functional Cost	\$8,836		\$8,836	
Allocable Costs	\$8,836		\$8,836	
Unallocated	(\$8,836)		(\$8,836)	
<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	<u>100</u>	<u>100.000 %</u>		(\$59,976)	(\$59,976)		(\$59,976)
Direct Billed				\$59,976	\$59,976		\$59,976
Total	<u>100</u>	<u>100.000 %</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

Source: Cheryl Blair

Eng Dev Review (Utility Services)  
Departmental Cost  
Allocation Summary

	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		