

CITY OF SAN LUIS OBISPO, CA

CENTRAL SERVICE
COST ALLOCATION PLAN

Fiscal Year 2020
Prepared March 29, 2021

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& Associates Consulting, LLC**

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COST ALLOCATION METHODOLOGY

INTRODUCTION

The Central Service Cost Allocation Plan was prepared using a consistent approach and treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the year ended June 30, 2020. Statistics used to allocate costs were taken from FY2020 data by performing one hundred percent counts, or in some cases, conducting a representative sample period count.

STEP-DOWN ALLOCATION PROCEDURE

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

First Allocation – the actual operating expenditures, exclusive of unallowable items (i.e. capital expenditures, interest expense, and general government costs as designated by 2 CFR Part 200), plus all allocated costs from other central services, which have been identified up to this point.

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

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

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

COST ALLOCATION METHODOLOGY

FORMAT

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

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

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

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

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

COST ALLOCATION METHODOLOGY

FORMAT (Continued)

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

INTERVIEWS

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

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Allocated Costs by Department

Central Service Departments	<u>Cultural Activities</u>	<u>Econ Dev</u>	<u>Nat Res Protection</u>	<u>Tour/Bid Promo</u>	<u>Comm Promotion</u>	<u>Comm Svc Group</u>	<u>Fin NonDepart</u>	<u>Comm Dev Admin</u>	<u>Commissions & Comm</u>
Building Charge	\$321	\$292	\$625					\$15,463	
City Council	\$816	\$662	\$1,516		\$966	\$24	\$410	\$2,129	\$39
City Administration	\$3,967	\$118,836	\$50,733		\$4,697	\$115	\$1,993	\$10,351	\$185
City Attorney	\$3,795	\$3,080	\$7,055		\$4,493	\$109	\$1,907	\$9,901	\$177
City Clerk		\$420	\$839		\$105			\$75,141	\$420
Finance	\$6,902	\$5,670	\$10,795	\$36	\$9,369	\$93	\$3,388	\$20,375	\$1,221
Network Services		\$5,214	\$12,197	\$3,099	\$554			\$99,507	\$2,215
Information Services		\$1,188	\$2,378		\$297			\$222,264	
Finance Support Services	\$440	\$357	\$817		\$520	\$13	\$221	\$1,147	\$20
Human Resources		\$3,608	\$7,215		\$901			\$19,841	
Risk Management									
Wellness Program		\$127	\$255		\$32			\$822	\$127
Public Works Administration									
Facilities Maintenance	\$3,099	\$2,818	\$6,030					\$32,038	
Fleet			\$3,910						
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$598	\$11,061	\$22,261		\$3,352	\$17	\$300	\$59,722	\$28
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$19,938</u>	<u>\$153,333</u>	<u>\$126,626</u>	<u>\$3,135</u>	<u>\$25,286</u>	<u>\$371</u>	<u>\$8,219</u>	<u>\$568,701</u>	<u>\$4,432</u>
Proposed Costs	\$19,938	\$153,333	\$126,626	\$3,135	\$25,286	\$371	\$8,219	\$568,701	\$4,432

Allocated Costs by Department

Central Service Departments	<u>Development Review</u>	<u>Long Range Plan</u>	<u>Dev Services</u>	<u>Building & Safety</u>	<u>Human Relations</u>	<u>Park Maint</u>	<u>Swim Center Maint</u>	<u>Urban Forest Svc</u>	<u>Street Maint</u>
Building Charge	\$6,168	\$3,522		\$9,793		\$3,832		\$590	\$4,422
City Council	\$2,585	\$282	\$2,462	\$5,570	\$868	\$6,350	\$1,239	\$2,039	\$2,808
City Administration	\$12,576	\$1,373	\$11,978	\$27,090	\$4,221	\$30,882	\$6,024	\$9,915	\$13,656
City Attorney	\$12,028	\$1,313	\$11,456	\$25,911	\$4,036	\$29,537	\$5,762	\$9,484	\$13,061
City Clerk	\$5,834	\$1,679		\$6,518		\$6,337	\$839	\$1,888	\$4,470
Finance	\$24,964	\$4,966	\$10,054	\$47,182	\$7,913	\$60,620	\$13,702	\$18,042	\$28,381
Network Services	\$76,045	\$10,086		\$73,522		\$84,068	\$13,772	\$29,972	\$52,483
Information Services	\$15,457			\$16,047		\$14,264	\$1,188	\$4,754	\$11,470
Finance Support Services	\$1,394	\$152	\$1,327	\$25,052	\$467	\$3,423	\$667	\$1,099	\$1,514
Human Resources	\$46,897			\$48,701		\$43,290	\$3,608	\$14,430	\$34,812
Risk Management									
Wellness Program	\$1,772	\$510		\$1,980		\$1,925	\$255	\$574	\$1,358
Public Works Administration	\$44,335					\$132,384	\$17,925	\$132,058	\$122,794
Facilities Maintenance	\$11,483	\$7,298		\$20,291		\$34,819		\$5,787	\$60,969
Fleet	\$5,214			\$11,731		\$144,688	\$5,214	\$36,498	\$262,003
CIP Project Engineering									
Transportation/Plan Engineering	\$219,613	\$123,326							
Insurance ISF Fund	\$139,366	\$207	\$1,804	\$146,844	\$635	\$131,553	\$11,484	\$43,794	\$104,107
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$625,731</u>	<u>\$154,714</u>	<u>\$39,081</u>	<u>\$466,232</u>	<u>\$18,140</u>	<u>\$727,972</u>	<u>\$81,679</u>	<u>\$310,924</u>	<u>\$718,308</u>
Proposed Costs	\$625,731	\$154,714	\$39,081	\$466,232	\$18,140	\$727,972	\$81,679	\$310,924	\$718,308

Allocated Costs by Department

Central Service Departments	<u>Traffic Signals/Lights</u>	<u>Stormwater/Flood Control</u>	<u>Wtr Admin/Eng</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>
Building Charge									
City Council	\$1,275	\$1,947	\$8	\$214	\$1,915	\$467	\$2,095	\$1,165	\$1,217
City Administration	\$6,200	\$9,470	\$38	\$1,041	\$9,316	\$2,272	\$10,189	\$5,665	\$5,921
City Attorney	\$5,930	\$9,058	\$37	\$995	\$8,910	\$2,173	\$9,745	\$5,417	\$5,664
City Clerk	\$839	\$3,001			\$11,908	\$1,830	\$8,301	\$1,284	\$3,253
Finance	\$11,561	\$17,550	\$31	\$1,319	\$16,043	\$6,702	\$34,725	\$11,578	\$12,049
Network Services	\$29,138	\$25,248			\$53,164	\$34,543	\$98,624	\$19,951	\$41,211
Information Services	\$2,378	\$55,146			\$37,984	\$1,188	\$2,378	\$2,378	\$3,566
Finance Support Services	\$688	\$1,050	\$4	\$116	\$1,032	\$251	\$1,130	\$628	\$656
Human Resources	\$7,215	\$22,186			\$14,430	\$3,608	\$7,215	\$7,215	\$10,822
Risk Management									
Wellness Program	\$255	\$912			\$765	\$556	\$2,522	\$390	\$988
Public Works Administration	\$28,573	\$15,408							
Facilities Maintenance	\$4,461				\$76,293	\$290,510	\$4,806	\$4,806	\$4,806
Fleet	\$20,856	\$28,677			\$6,517				\$54,747
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$22,084	\$66,463	\$6	\$156	\$43,704	\$10,918	\$22,685	\$22,003	\$32,617
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	\$141,453	\$256,116	\$124	\$3,841	\$281,981	\$355,018	\$204,415	\$82,480	\$177,517
Proposed Costs	\$141,453	\$256,116	\$124	\$3,841	\$281,981	\$355,018	\$204,415	\$82,480	\$177,517

Allocated Costs by Department

Central Service Departments	<u>Aquatics</u>	<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>
Building Charge									
City Council	\$988	\$1,460	\$17	\$4,903	\$22,916	\$6,840	\$6,099	\$563	\$1,954
City Administration	\$4,803	\$7,103	\$86	\$23,845	\$111,457	\$33,267	\$29,660	\$2,736	\$9,503
City Attorney	\$4,594	\$6,794	\$83	\$22,806	\$106,602	\$31,819	\$28,368	\$2,618	\$9,089
City Clerk	\$4,016	\$2,879		\$15,722	\$18,047	\$5,037	\$8,797	\$1,339	\$1,679
Finance	\$12,923	\$17,394	\$327	\$45,779	\$125,576	\$36,825	\$42,375	\$5,261	\$11,684
Network Services	\$38,326	\$30,711		\$81,103	\$448,711	\$76,457	\$137,533	\$18,789	\$28,440
Information Services	\$1,188	\$4,754		\$125,774	\$54,679	\$13,076	\$23,774	\$1,188	\$4,754
Finance Support Services	\$532	\$787	\$9	\$2,643	\$12,354	\$3,687	\$3,287	\$303	\$1,054
Human Resources	\$3,608	\$14,430		\$23,449	\$165,944	\$39,682	\$72,149	\$3,608	\$14,430
Risk Management				\$1,748					
Wellness Program	\$1,221	\$874		\$701	\$5,483	\$1,530	\$2,673	\$407	\$510
Public Works Administration									
Facilities Maintenance				\$24,696	\$24,696	\$24,696	\$49,391	\$24,696	\$24,696
Fleet		\$41,712		\$23,463	\$152,510	\$74,300	\$5,213	\$7,821	\$39,104
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$11,299	\$43,371	\$13	\$72,329	\$503,244	\$121,336	\$215,970	\$10,988	\$43,732
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$83,498</u>	<u>\$172,269</u>	<u>\$535</u>	<u>\$468,961</u>	<u>\$1,752,219</u>	<u>\$468,552</u>	<u>\$625,289</u>	<u>\$80,317</u>	<u>\$190,629</u>
Proposed Costs	\$83,498	\$172,269	\$535	\$468,961	\$1,752,219	\$468,552	\$625,289	\$80,317	\$190,629

Allocated Costs by Department

Central Service Departments	<u>Fire Admin</u>	<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>Disaster Assist</u>	<u>FD201 Local Sales Tax</u>
Building Charge									
City Council	\$2,298	\$24,973	\$2,174	\$181		\$930	\$74	\$152	
City Administration	\$11,179	\$121,458	\$10,572	\$881		\$4,527	\$360	\$740	
City Attorney	\$10,692	\$116,168	\$10,110	\$843		\$4,329	\$343	\$708	
City Clerk	\$11,174	\$19,620	\$3,357			\$839			
Finance	\$18,442	\$139,168	\$16,573	\$3,471	\$250	\$14,831	\$1,658	\$2,496	\$9,464
Network Services	\$64,006	\$306,247	\$48,118			\$7,095			
Information Services	\$98,682	\$53,490	\$7,132			\$2,378			
Finance Support Services	\$1,239	\$13,462	\$1,172	\$97		\$502	\$40	\$82	
Human Resources	\$14,430	\$162,336	\$21,645			\$7,215			
Risk Management									
Wellness Program	\$542	\$5,961	\$1,020			\$255			
Public Works Administration									
Facilities Maintenance	\$22,435	\$22,435	\$22,435	\$22,435			\$22,435	\$22,435	
Fleet									
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$43,985	\$494,174	\$65,043	\$133		\$21,832	\$54	\$111	
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$299,104</u>	<u>\$1,479,492</u>	<u>\$209,351</u>	<u>\$28,041</u>	<u>\$250</u>	<u>\$64,733</u>	<u>\$24,964</u>	<u>\$26,724</u>	<u>\$9,464</u>
Proposed Costs	\$299,104	\$1,479,492	\$209,351	\$28,041	\$250	\$64,733	\$24,964	\$26,724	\$9,464

Allocated Costs by Department

Central Service Departments	<u>FD202 Downtown Bid</u>	<u>FD205 CDBG</u>	<u>FD206 Law Enforc Grant</u>	<u>FD208 Tourism Bid</u>	<u>FD211 SB1 Road Repair</u>	<u>FD401 Cap Outlay</u>	<u>FD402 Fleet Replace</u>	<u>FD403 IT Replace</u>	<u>FD404 Major Fac Rep</u>
Building Charge				\$238					
City Council	\$668		\$104	\$3,395		\$5			
City Administration	\$3,248		\$510	\$16,512		\$24	\$3		
City Attorney	\$3,107		\$487	\$15,792		\$24	\$2		
City Clerk		\$420		\$734					
Finance	\$5,855	\$738	\$416	\$30,805		\$4,347	\$3		\$268
Network Services		\$2,215		\$4,512					
Information Services		\$595		\$2,080					
Finance Support Services	\$360		\$57	\$1,830		\$3			
Human Resources		\$1,804		\$6,313					
Risk Management									
Wellness Program		\$127		\$223					
Public Works Administration									
Facilities Maintenance				\$2,283					
Fleet									
CIP Project Engineering		\$11,534				\$175,965		\$4,731	\$73,638
Transportation/Plan Engineering									
Insurance ISF Fund		\$5,287		\$18,508					
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$13,238</u>	<u>\$22,720</u>	<u>\$1,574</u>	<u>\$103,225</u>		<u>\$180,368</u>	<u>\$8</u>	<u>\$4,731</u>	<u>\$73,906</u>
Proposed Costs	\$13,238	\$22,720	\$1,574	\$103,225		\$180,368	\$8	\$4,731	\$73,906

Allocated Costs by Department

Central Service Departments	<u>FD501 Parkland Dev</u>	<u>FD504 LOVR</u>	<u>FD505 Affordable Housing</u>	<u>FD507 Trans Impact</u>	<u>FD601 Water</u>	<u>FD602 Sewer</u>	<u>FD611 Parking</u>	<u>FD621 Transit</u>	<u>FD705 Whale Rock</u>
Building Charge					\$2,211	\$2,211		\$515	
City Council		\$663	\$810		\$15,613	\$18,462	\$6,109	\$2,232	\$2,177
City Administration		\$3,224	\$3,939		\$75,938	\$89,790	\$29,712	\$10,856	\$10,589
City Attorney		\$3,084	\$3,767		\$72,630	\$85,880	\$28,418	\$10,383	\$10,129
City Clerk					\$31,502	\$24,091	\$8,640	\$9,726	\$1,679
Finance		\$5,580	\$6,836		\$189,143	\$225,657	\$74,546	\$24,742	\$18,441
Network Services					\$243,450	\$218,100	\$95,529	\$77,474	\$55,824
Information Services					\$76,471	\$66,553	\$33,461	\$5,844	\$6,914
Finance Support Services		\$360	\$437		\$8,417	\$9,953	\$3,294	\$1,204	\$1,174
Human Resources					\$127,163	\$108,044	\$36,075	\$10,822	\$14,069
Risk Management									
Wellness Program					\$4,273	\$4,467	\$1,402	\$510	\$510
Public Works Administration					\$26,270	\$26,270	\$335,802	\$8,620	
Facilities Maintenance					\$58,777	\$58,775	\$57,265	\$5,039	
Fleet					\$109,494	\$187,704	\$11,731		\$23,463
CIP Project Engineering	\$2,958			\$62,993	\$311,413	\$239,844	\$6,210		
Transportation/Plan Engineering							\$35,942	\$26,490	
Insurance ISF Fund					\$376,158	\$351,089	\$105,751	\$31,726	\$41,242
Natural Resources Protection (Utility Services)						\$2,375			
Eng Dev Review (Utility Services)					(\$6,514)	(\$6,513)			
Subtotal	<u>\$2,958</u>	<u>\$12,911</u>	<u>\$15,789</u>	<u>\$62,993</u>	<u>\$1,722,409</u>	<u>\$1,712,752</u>	<u>\$869,887</u>	<u>\$226,183</u>	<u>\$186,211</u>
Proposed Costs	\$2,958	\$12,911	\$15,789	\$62,993	\$1,722,409	\$1,712,752	\$869,887	\$226,183	\$186,211

Allocated Costs by Department

Central Service Departments	<u>FD711 Hazardous Mat</u>	<u>FD715 Boysen Ranch</u>	<u>All Other</u>	<u>Subtotal</u>	<u>Direct Billed</u>	<u>Unallocated</u>	<u>Total</u>
Building Charge				\$50,203			\$50,203
City Council	\$109	\$10		\$167,947			\$167,947
City Administration	\$533	\$37		\$975,796			\$975,796
City Attorney	\$509	\$34		\$781,246			\$781,246
City Clerk	\$205			\$304,409		\$190,410	\$494,819
Finance	\$1,350	\$76	\$131,104	\$1,609,635		\$159,174	\$1,768,809
Network Services	\$1,114		\$200,875	\$2,949,242			\$2,949,242
Information Services				\$977,112			\$977,112
Finance Support Services	\$59	\$6	(\$11,576)	\$101,013			\$101,013
Human Resources				\$1,143,210			\$1,143,210
Risk Management				\$1,748			\$1,748
Wellness Program	\$71			\$48,885			\$48,885
Public Works Administration				\$890,439			\$890,439
Facilities Maintenance				\$1,059,934			\$1,059,934
Fleet			\$40,408	\$1,296,978			\$1,296,978
CIP Project Engineering				\$889,286		\$2,067,508	\$2,956,794
Transportation/Plan Engineering				\$405,371		\$693,791	\$1,099,162
Insurance ISF Fund				\$3,475,144			\$3,475,144
Natural Resources Protection (Utility Services)				\$2,375	(\$2,375)	\$617,952	\$617,952
Eng Dev Review (Utility Services)				(\$13,027)	\$13,027		
Subtotal	<u>\$3,950</u>	<u>\$163</u>	<u>\$360,811</u>	<u>\$17,116,946</u>	<u>\$10,652</u>	<u>\$3,728,835</u>	<u>\$20,856,433</u>
Proposed Costs	\$3,950	\$163	\$360,811	\$17,116,946	\$10,652	\$3,728,835	\$20,856,433

Departments	Total Expenditures	Cost Adjustments	Total Allocated
Building Charge		\$132,123	
City Council	\$157,339		
City Administration	\$1,266,811	(\$317,580)	
City Attorney	\$1,000,636	(\$133,717)	
City Clerk	\$566,656	(\$12)	
Finance	\$1,789,888	(\$23,750)	
Network Services	\$2,992,351		
Information Services	\$1,031,587		
Finance Support Services	\$438,461	(\$292,262)	
Human Resources	\$1,217,672	(\$9,907)	
Risk Management	\$5,402		
Wellness Program	\$3,114		
Public Works Administration	\$945,448		
Facilities Maintenance	\$1,157,246	(\$4,669)	
Fleet	\$1,077,423		
CIP Project Engineering	\$2,205,278		
Transportation/Plan Engineering	\$896,195		
Insurance ISF Fund	\$4,808,289	(\$671,541)	
Natural Resources Protection (Utility Services)	\$617,952		
Eng Dev Review (Utility Services)			
Cultural Activities			\$19,938
Economic Development			\$153,333
Natural Resource Protection			\$126,626
Tourism and Bid Promotion			\$3,135
Community Promotion			\$25,286
Community Services Group			\$371
Finance Non Departmental			\$8,219
Community Development Admin			\$568,701
Commissions & Committees			\$4,432
Development Review			\$625,731
Long Range Planning			\$154,714
Development Services			\$39,081
Building and Safety			\$466,232
Human Relations			\$18,140
Parks Maintenance			\$727,972
Swim Center Maintenance			\$81,679
Urban Forest Services			\$310,924
Streets Maintenance			\$718,308
Traffic Signals & Lighting			\$141,453
Stormwater and Flood Control			\$256,116
Water Administration/Engineering			\$124
Solid Waste Recycling			\$3,841

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Recreation Administration			\$281,981
Recreation Facilities			\$355,018
Youth Services			\$204,415
Community Services			\$82,480
Ranger Program			\$177,517
Aquatics			\$83,498
Golf Course			\$172,269
Jack House			\$535
Police Administration			\$468,961
Patrol			\$1,752,219
Investigations			\$468,552
Police Support Services			\$625,289
Neighborhood Services			\$80,317
Traffic Safety			\$190,629
Fire Administration			\$299,104
Emergency Response			\$1,479,492
Hazard Prevention			\$209,351
Training Services			\$28,041
Recruit Academy			\$250
Fire Apparatus Service			\$64,733
Fire Station			\$24,964
Disaster Assistance			\$26,724
FD201 Local Sales Tax Fund			\$9,464
FD202 Downtown Bid Fund			\$13,238
FD205 CDBG Fund			\$22,720
FD206 Law Enforcement Grant Fund			\$1,574
FD208 Tourism Bid Fund			\$103,225
FD211 SB1 Road Repair 2017			
FD401 Capital Outlay Engineering			\$180,368
FD402 Fleet Replace			\$8
FD403 Info Tech Replacement Fund			\$4,731
FD404 Major Facility Replacement Fund			\$73,906
FD501 Parkland Development Fund			\$2,958
FD504 LOVR Impace Fee			\$12,911
FD505 Affordable Housing Fund			\$15,789
FD507 Transportation Impact Fee Fund			\$62,993
FD601 Water Fund			\$1,722,409
FD602 Sewer Fund			\$1,712,752
FD611 Parking Fund			\$869,887
FD621Transit Fund			\$226,183
FD705 Whale Rock Fund			\$186,211
FD711 Hazardous Mat Task Force Fund			\$3,950
FD715 Boysen Ranch			\$163

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
All Other			\$360,811
Unallocated			\$3,728,835
Direct Billed			\$10,652
Total	<u>\$22,177,748</u>	<u>(\$1,321,315)</u>	<u>\$20,856,433</u>

Detail of Allocated Costs

Departments	<u>Building Charge</u>	<u>City Council</u>	<u>City Admin</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	2.005	3.008	4.005	5.006	6.012	7.018	8.006	9.006
Building Charge	(\$132,123)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Council	\$7,310	(\$219,740)	\$1,393	\$1,560	\$0	\$1,588	\$15,043	\$0	\$205
City Administration	\$2,740	\$3,109	(\$1,286,228)	\$12,559	\$101,578	\$27,037	\$44,523	\$68,392	\$2,736
City Attorney	\$1,607	\$2,456	\$11,944	(\$1,010,405)	\$24,407	\$14,671	\$21,194	\$15,045	\$1,306
City Clerk	\$2,647	\$1,391	\$6,764	\$6,469	(\$713,954)	\$12,784	\$28,449	\$5,427	\$739
Finance	\$10,333	\$4,368	\$21,243	\$20,317	\$21,260	(\$2,153,021)	\$73,674	\$13,024	\$4,489
Network Services	\$7,257	\$7,344	\$71,849	\$34,163	\$2,099	\$63,329	(\$3,423,760)	\$47,314	\$11,488
Information Services	\$4,806	\$2,532	\$48,443	\$11,778	\$1,679	\$14,363	\$39,386	(\$1,225,472)	\$1,346
Finance Support Services	\$0	\$378	\$1,838	\$1,757	\$0	\$6,805	\$0	\$0	(\$157,250)
Human Resources	\$2,922	\$2,988	\$14,535	\$13,901	\$13,984	\$24,424	\$34,229	\$7,132	\$1,611
Risk Management	\$0	\$13	\$65	\$62	\$0	\$95	\$613	\$0	\$7
Wellness Program	\$0	\$8	\$38	\$36	\$0	\$332	\$0	\$0	\$4
Public Works Administration	\$19,844	\$2,321	\$11,285	\$10,794	\$47,203	\$16,748	\$68,509	\$55,771	\$18,891
Facilities Maintenance	\$4,300	\$2,829	\$13,758	\$13,159	\$2,099	\$47,099	\$35,531	\$5,944	\$1,525
Fleet	\$491	\$2,644	\$12,861	\$12,301	\$1,888	\$42,986	\$23,506	\$5,349	\$1,426
CIP Project Engineering	\$16,839	\$5,412	\$26,324	\$25,177	\$0	\$24,405	\$50,854	\$17,830	\$2,917
Transportation/Plan Engineering	\$430	\$2,199	\$10,697	\$10,231	\$2,938	\$15,391	\$39,007	\$7,132	\$1,185
Insurance ISF Fund	\$394	\$11,801	\$57,395	\$54,895	\$0	\$72,155	\$0	\$0	\$6,362
Natural Resources Protection (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Eng Dev Review (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cultural Activities	\$321	\$816	\$3,967	\$3,795	\$0	\$6,902	\$0	\$0	\$440
Economic Development	\$292	\$662	\$118,836	\$3,080	\$420	\$5,670	\$5,214	\$1,188	\$357
Natural Resource Protection	\$625	\$1,516	\$50,733	\$7,055	\$839	\$10,795	\$12,197	\$2,378	\$817
Tourism and Bid Promotion	\$0	\$0	\$0	\$0	\$0	\$36	\$3,099	\$0	\$0
Community Promotion	\$0	\$966	\$4,697	\$4,493	\$105	\$9,369	\$554	\$297	\$520
Community Services Group	\$0	\$24	\$115	\$109	\$0	\$93	\$0	\$0	\$13
Finance Non Departmental	\$0	\$410	\$1,993	\$1,907	\$0	\$3,388	\$0	\$0	\$221
Community Development Admin	\$15,463	\$2,129	\$10,351	\$9,901	\$75,141	\$20,375	\$99,507	\$222,264	\$1,147
Commissions & Committees	\$0	\$39	\$185	\$177	\$420	\$1,221	\$2,215	\$0	\$20
Development Review	\$6,168	\$2,585	\$12,576	\$12,028	\$5,834	\$24,964	\$76,045	\$15,457	\$1,394
Long Range Planning	\$3,522	\$282	\$1,373	\$1,313	\$1,679	\$4,966	\$10,086	\$0	\$152
Development Services	\$0	\$2,462	\$11,978	\$11,456	\$0	\$10,054	\$0	\$0	\$1,327
Building and Safety	\$9,793	\$5,570	\$27,090	\$25,911	\$6,518	\$47,182	\$73,522	\$16,047	\$25,052
Human Relations	\$0	\$868	\$4,221	\$4,036	\$0	\$7,913	\$0	\$0	\$467
Parks Maintenance	\$3,832	\$6,350	\$30,882	\$29,537	\$6,337	\$60,620	\$84,068	\$14,264	\$3,423
Swim Center Maintenance	\$0	\$1,239	\$6,024	\$5,762	\$839	\$13,702	\$13,772	\$1,188	\$667
Urban Forest Services	\$590	\$2,039	\$9,915	\$9,484	\$1,888	\$18,042	\$29,972	\$4,754	\$1,099
Streets Maintenance	\$4,422	\$2,808	\$13,656	\$13,061	\$4,470	\$28,381	\$52,483	\$11,470	\$1,514
Traffic Signals & Lighting	\$0	\$1,275	\$6,200	\$5,930	\$839	\$11,561	\$29,138	\$2,378	\$688
Stormwater and Flood Control	\$0	\$1,947	\$9,470	\$9,058	\$3,001	\$17,550	\$25,248	\$55,146	\$1,050

Detail of Allocated Costs

Departments	<u>Human Resources</u>	<u>Risk Mgmt</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</u>
Schedule:	10.005	11.005	12.005	13.008	14.015	15.005	16.005	17.008	Fund 18.008
Building Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Council	\$0	\$0	\$0	\$0	\$35,023	\$0	\$0	\$0	\$279
City Administration	\$13,335	\$0	\$120	\$0	\$13,130	\$3,695	\$0	\$0	\$44,043
City Attorney	\$10,001	\$0	\$34	\$0	\$7,699	\$0	\$0	\$0	\$33,122
City Clerk	\$16,669	\$0	\$40	\$0	\$12,682	\$0	\$0	\$0	\$53,249
Finance	\$40,006	\$0	\$116	\$0	\$49,511	\$0	\$0	\$0	\$128,542
Network Services	\$33,338	\$0	\$37	\$0	\$34,771	\$8,623	\$0	\$0	\$109,797
Information Services	\$14,169	\$0	\$30	\$0	\$9,115	\$0	\$0	\$0	\$46,238
Finance Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$273
Human Resources	(\$1,402,400)	\$0	\$58	\$0	\$13,998	\$0	\$0	\$0	\$64,853
Risk Management	\$0	(\$6,267)	\$0	\$0	\$0	\$0	\$0	\$0	\$10
Wellness Program	\$0	\$0	(\$52,315)	\$0	\$48,777	\$0	\$0	\$0	\$6
Public Works Administration	\$21,645	\$0	\$892	(\$1,321,355)	\$37,634	\$0	\$0	\$0	\$64,370
Facilities Maintenance	\$18,037	\$0	\$637	\$77,802	(\$1,445,600)	\$16,014	\$0	\$0	\$54,289
Fleet	\$16,233	\$0	\$574	\$15,807	\$83,746	(\$1,346,166)	\$0	\$0	\$48,931
CIP Project Engineering	\$54,112	\$0	\$0	\$319,080	\$34,888	\$13,035	(\$2,956,794)	\$0	\$160,643
Transportation/Plan Engineering	\$21,645	\$0	\$892	\$18,227	\$889	\$7,821	\$0	(\$1,099,162)	\$64,283
Insurance ISF Fund	\$0	\$4,519	\$0	\$0	\$3,803	\$0	\$0	\$0	(\$4,348,072)
Natural Resources Protection (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Eng Dev Review (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cultural Activities	\$0	\$0	\$0	\$0	\$3,099	\$0	\$0	\$0	\$598
Economic Development	\$3,608	\$0	\$127	\$0	\$2,818	\$0	\$0	\$0	\$11,061
Natural Resource Protection	\$7,215	\$0	\$255	\$0	\$6,030	\$3,910	\$0	\$0	\$22,261
Tourism and Bid Promotion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Promotion	\$901	\$0	\$32	\$0	\$0	\$0	\$0	\$0	\$3,352
Community Services Group	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
Finance Non Departmental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300
Community Development Admin	\$19,841	\$0	\$822	\$0	\$32,038	\$0	\$0	\$0	\$59,722
Commissions & Committees	\$0	\$0	\$127	\$0	\$0	\$0	\$0	\$0	\$28
Development Review	\$46,897	\$0	\$1,772	\$44,335	\$11,483	\$5,214	\$0	\$219,613	\$139,366
Long Range Planning	\$0	\$0	\$510	\$0	\$7,298	\$0	\$0	\$123,326	\$207
Development Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,804
Building and Safety	\$48,701	\$0	\$1,980	\$0	\$20,291	\$11,731	\$0	\$0	\$146,844
Human Relations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$635
Parks Maintenance	\$43,290	\$0	\$1,925	\$132,384	\$34,819	\$144,688	\$0	\$0	\$131,553
Swim Center Maintenance	\$3,608	\$0	\$255	\$17,925	\$0	\$5,214	\$0	\$0	\$11,484
Urban Forest Services	\$14,430	\$0	\$574	\$132,058	\$5,787	\$36,498	\$0	\$0	\$43,794
Streets Maintenance	\$34,812	\$0	\$1,358	\$122,794	\$60,969	\$262,003	\$0	\$0	\$104,107
Traffic Signals & Lighting	\$7,215	\$0	\$255	\$28,573	\$4,461	\$20,856	\$0	\$0	\$22,084
Stormwater and Flood Control	\$22,186	\$0	\$912	\$15,408	\$0	\$28,677	\$0	\$0	\$66,463

Detail of Allocated Costs

Departments	<u>Nat Res</u> <u>Protection</u> <u>(Utilities)</u>	<u>Eng Dev</u> <u>Review (Utility)</u>	<u>Total Plan</u> <u>Allocated</u>
Schedule:	19.005	20.005	
Building Charge	\$0	\$0	\$0
City Council	\$0	\$0	\$0
City Administration	\$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
Human Resources	\$0	\$0	\$0
Risk Management	\$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)	(\$617,952)	\$0	\$0
Eng Dev Review (Utility Services)	\$0	\$0	\$0
Cultural Activities	\$0	\$0	\$19,938
Economic Development	\$0	\$0	\$153,333
Natural Resource Protection	\$0	\$0	\$126,626
Tourism and Bid Promotion	\$0	\$0	\$3,135
Community Promotion	\$0	\$0	\$25,286
Community Services Group	\$0	\$0	\$371
Finance Non Departmental	\$0	\$0	\$8,219
Community Development Admin	\$0	\$0	\$568,701
Commissions & Committees	\$0	\$0	\$4,432
Development Review	\$0	\$0	\$625,731
Long Range Planning	\$0	\$0	\$154,714
Development Services	\$0	\$0	\$39,081
Building and Safety	\$0	\$0	\$466,232
Human Relations	\$0	\$0	\$18,140
Parks Maintenance	\$0	\$0	\$727,972
Swim Center Maintenance	\$0	\$0	\$81,679
Urban Forest Services	\$0	\$0	\$310,924
Streets Maintenance	\$0	\$0	\$718,308
Traffic Signals & Lighting	\$0	\$0	\$141,453
Stormwater and Flood Control	\$0	\$0	\$256,116

Detail of Allocated Costs

Departments	<u>Building Charge</u>	<u>City Council</u>	<u>City Admin</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 Administration/Engineering	\$0	\$8	\$38	\$37	\$0	\$31	\$0	\$0	\$4
Solid Waste Recycling	\$0	\$214	\$1,041	\$995	\$0	\$1,319	\$0	\$0	\$116
Recreation Administration	\$0	\$1,915	\$9,316	\$8,910	\$11,908	\$16,043	\$53,164	\$37,984	\$1,032
Recreation Facilities	\$0	\$467	\$2,272	\$2,173	\$1,830	\$6,702	\$34,543	\$1,188	\$251
Youth Services	\$0	\$2,095	\$10,189	\$9,745	\$8,301	\$34,725	\$98,624	\$2,378	\$1,130
Community Services	\$0	\$1,165	\$5,665	\$5,417	\$1,284	\$11,578	\$19,951	\$2,378	\$628
Ranger Program	\$0	\$1,217	\$5,921	\$5,664	\$3,253	\$12,049	\$41,211	\$3,566	\$656
Aquatics	\$0	\$988	\$4,803	\$4,594	\$4,016	\$12,923	\$38,326	\$1,188	\$532
Golf Course	\$0	\$1,460	\$7,103	\$6,794	\$2,879	\$17,394	\$30,711	\$4,754	\$787
Jack House	\$0	\$17	\$86	\$83	\$0	\$327	\$0	\$0	\$9
Police Administration	\$0	\$4,903	\$23,845	\$22,806	\$15,722	\$45,779	\$81,103	\$125,774	\$2,643
Patrol	\$0	\$22,916	\$111,457	\$106,602	\$18,047	\$125,576	\$448,711	\$54,679	\$12,354
Investigations	\$0	\$6,840	\$33,267	\$31,819	\$5,037	\$36,825	\$76,457	\$13,076	\$3,687
Police Support Services	\$0	\$6,099	\$29,660	\$28,368	\$8,797	\$42,375	\$137,533	\$23,774	\$3,287
Neighborhood Services	\$0	\$563	\$2,736	\$2,618	\$1,339	\$5,261	\$18,789	\$1,188	\$303
Traffic Safety	\$0	\$1,954	\$9,503	\$9,089	\$1,679	\$11,684	\$28,440	\$4,754	\$1,054
Fire Administration	\$0	\$2,298	\$11,179	\$10,692	\$11,174	\$18,442	\$64,006	\$98,682	\$1,239
Emergency Response	\$0	\$24,973	\$121,458	\$116,168	\$19,620	\$139,168	\$306,247	\$53,490	\$13,462
Hazard Prevention	\$0	\$2,174	\$10,572	\$10,110	\$3,357	\$16,573	\$48,118	\$7,132	\$1,172
Training Services	\$0	\$181	\$881	\$843	\$0	\$3,471	\$0	\$0	\$97
Recruit Academy	\$0	\$0	\$0	\$0	\$0	\$250	\$0	\$0	\$0
Fire Apparatus Service	\$0	\$930	\$4,527	\$4,329	\$839	\$14,831	\$7,095	\$2,378	\$502
Fire Station	\$0	\$74	\$360	\$343	\$0	\$1,658	\$0	\$0	\$40
Disaster Assistance	\$0	\$152	\$740	\$708	\$0	\$2,496	\$0	\$0	\$82
FD201 Local Sales Tax Fund	\$0	\$0	\$0	\$0	\$0	\$9,464	\$0	\$0	\$0
FD202 Downtown Bid Fund	\$0	\$668	\$3,248	\$3,107	\$0	\$5,855	\$0	\$0	\$360
FD205 CDBG Fund	\$0	\$0	\$0	\$0	\$420	\$738	\$2,215	\$595	\$0
FD206 Law Enforcement Grant Fund	\$0	\$104	\$510	\$487	\$0	\$416	\$0	\$0	\$57
FD208 Tourism Bid Fund	\$238	\$3,395	\$16,512	\$15,792	\$734	\$30,805	\$4,512	\$2,080	\$1,830
FD211 SB1 Road Repair 2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD401 Capital Outlay Engineering	\$0	\$5	\$24	\$24	\$0	\$4,347	\$0	\$0	\$3
FD402 Fleet Replace	\$0	\$0	\$3	\$2	\$0	\$3	\$0	\$0	\$0
FD403 Info Tech Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD404 Major Facility Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$268	\$0	\$0	\$0
FD501 Parkland Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD504 LOVR Impace Fee	\$0	\$663	\$3,224	\$3,084	\$0	\$5,580	\$0	\$0	\$360
FD505 Affordable Housing Fund	\$0	\$810	\$3,939	\$3,767	\$0	\$6,836	\$0	\$0	\$437
FD507 Transportation Impact Fee Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD601 Water Fund	\$2,211	\$15,613	\$75,938	\$72,630	\$31,502	\$189,143	\$243,450	\$76,471	\$8,417
FD602 Sewer Fund	\$2,211	\$18,462	\$89,790	\$85,880	\$24,091	\$225,657	\$218,100	\$66,553	\$9,953
FD611 Parking Fund	\$0	\$6,109	\$29,712	\$28,418	\$8,640	\$74,546	\$95,529	\$33,461	\$3,294
FD621Transit Fund	\$515	\$2,232	\$10,856	\$10,383	\$9,726	\$24,742	\$77,474	\$5,844	\$1,204

Detail of Allocated Costs

Departments	<u>Human Resources</u>	<u>Risk Mgmt</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</u>
Water Administration/Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Fund \$6
Solid Waste Recycling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$156
Recreation Administration	\$14,430	\$0	\$765	\$0	\$76,293	\$6,517	\$0	\$0	\$43,704
Recreation Facilities	\$3,608	\$0	\$556	\$0	\$290,510	\$0	\$0	\$0	\$10,918
Youth Services	\$7,215	\$0	\$2,522	\$0	\$4,806	\$0	\$0	\$0	\$22,685
Community Services	\$7,215	\$0	\$390	\$0	\$4,806	\$0	\$0	\$0	\$22,003
Ranger Program	\$10,822	\$0	\$988	\$0	\$4,806	\$54,747	\$0	\$0	\$32,617
Aquatics	\$3,608	\$0	\$1,221	\$0	\$0	\$0	\$0	\$0	\$11,299
Golf Course	\$14,430	\$0	\$874	\$0	\$0	\$41,712	\$0	\$0	\$43,371
Jack House	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
Police Administration	\$23,449	\$1,748	\$701	\$0	\$24,696	\$23,463	\$0	\$0	\$72,329
Patrol	\$165,944	\$0	\$5,483	\$0	\$24,696	\$152,510	\$0	\$0	\$503,244
Investigations	\$39,682	\$0	\$1,530	\$0	\$24,696	\$74,300	\$0	\$0	\$121,336
Police Support Services	\$72,149	\$0	\$2,673	\$0	\$49,391	\$5,213	\$0	\$0	\$215,970
Neighborhood Services	\$3,608	\$0	\$407	\$0	\$24,696	\$7,821	\$0	\$0	\$10,988
Traffic Safety	\$14,430	\$0	\$510	\$0	\$24,696	\$39,104	\$0	\$0	\$43,732
Fire Administration	\$14,430	\$0	\$542	\$0	\$22,435	\$0	\$0	\$0	\$43,985
Emergency Response	\$162,336	\$0	\$5,961	\$0	\$22,435	\$0	\$0	\$0	\$494,174
Hazard Prevention	\$21,645	\$0	\$1,020	\$0	\$22,435	\$0	\$0	\$0	\$65,043
Training Services	\$0	\$0	\$0	\$0	\$22,435	\$0	\$0	\$0	\$133
Recruit Academy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Apparatus Service	\$7,215	\$0	\$255	\$0	\$0	\$0	\$0	\$0	\$21,832
Fire Station	\$0	\$0	\$0	\$0	\$22,435	\$0	\$0	\$0	\$54
Disaster Assistance	\$0	\$0	\$0	\$0	\$22,435	\$0	\$0	\$0	\$111
FD201 Local Sales Tax Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD202 Downtown Bid Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD205 CDBG Fund	\$1,804	\$0	\$127	\$0	\$0	\$0	\$11,534	\$0	\$5,287
FD206 Law Enforcement Grant Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD208 Tourism Bid Fund	\$6,313	\$0	\$223	\$0	\$2,283	\$0	\$0	\$0	\$18,508
FD211 SB1 Road Repair 2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD401 Capital Outlay Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$175,965	\$0	\$0
FD402 Fleet Replace	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD403 Info Tech Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$4,731	\$0	\$0
FD404 Major Facility Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$73,638	\$0	\$0
FD501 Parkland Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$2,958	\$0	\$0
FD504 LOVR Impace Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD505 Affordable Housing Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD507 Transportation Impact Fee Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$62,993	\$0	\$0
FD601 Water Fund	\$127,163	\$0	\$4,273	\$26,270	\$58,777	\$109,494	\$311,413	\$0	\$376,158
FD602 Sewer Fund	\$108,044	\$0	\$4,467	\$26,270	\$58,775	\$187,704	\$239,844	\$0	\$351,089
FD611 Parking Fund	\$36,075	\$0	\$1,402	\$335,802	\$57,265	\$11,731	\$6,210	\$35,942	\$105,751
FD621Transit Fund	\$10,822	\$0	\$510	\$8,620	\$5,039	\$0	\$0	\$26,490	\$31,726

Detail of Allocated Costs

Departments	<u>Nat Res</u> <u>Protection</u> <u>(Utilities)</u>	<u>Eng Dev</u> <u>Review (Utility)</u>	<u>Total Plan</u> <u>Allocated</u>
Water Administration/Engineering	\$0	\$0	\$124
Solid Waste Recycling	\$0	\$0	\$3,841
Recreation Administration	\$0	\$0	\$281,981
Recreation Facilities	\$0	\$0	\$355,018
Youth Services	\$0	\$0	\$204,415
Community Services	\$0	\$0	\$82,480
Ranger Program	\$0	\$0	\$177,517
Aquatics	\$0	\$0	\$83,498
Golf Course	\$0	\$0	\$172,269
Jack House	\$0	\$0	\$535
Police Administration	\$0	\$0	\$468,961
Patrol	\$0	\$0	\$1,752,219
Investigations	\$0	\$0	\$468,552
Police Support Services	\$0	\$0	\$625,289
Neighborhood Services	\$0	\$0	\$80,317
Traffic Safety	\$0	\$0	\$190,629
Fire Administration	\$0	\$0	\$299,104
Emergency Response	\$0	\$0	\$1,479,492
Hazard Prevention	\$0	\$0	\$209,351
Training Services	\$0	\$0	\$28,041
Recruit Academy	\$0	\$0	\$250
Fire Apparatus Service	\$0	\$0	\$64,733
Fire Station	\$0	\$0	\$24,964
Disaster Assistance	\$0	\$0	\$26,724
FD201 Local Sales Tax Fund	\$0	\$0	\$9,464
FD202 Downtown Bid Fund	\$0	\$0	\$13,238
FD205 CDBG Fund	\$0	\$0	\$22,720
FD206 Law Enforcement Grant Fund	\$0	\$0	\$1,574
FD208 Tourism Bid Fund	\$0	\$0	\$103,225
FD211 SB1 Road Repair 2017	\$0	\$0	\$0
FD401 Capital Outlay Engineering	\$0	\$0	\$180,368
FD402 Fleet Replace	\$0	\$0	\$8
FD403 Info Tech Replacement Fund	\$0	\$0	\$4,731
FD404 Major Facility Replacement Fund	\$0	\$0	\$73,906
FD501 Parkland Development Fund	\$0	\$0	\$2,958
FD504 LOVR Impace Fee	\$0	\$0	\$12,911
FD505 Affordable Housing Fund	\$0	\$0	\$15,789
FD507 Transportation Impact Fee Fund	\$0	\$0	\$62,993
FD601 Water Fund	\$0	(\$6,514)	\$1,722,409
FD602 Sewer Fund	\$2,375	(\$6,513)	\$1,712,752
FD611 Parking Fund	\$0	\$0	\$869,887
FD621Transit Fund	\$0	\$0	\$226,183

[illegible]

2020

[illegible]

Detail of Allocated Costs

Departments	<u>Nat Res</u> <u>Protection</u> <u>(Utilities)</u>	<u>Eng Dev</u> <u>Review (Utility)</u>	<u>Total Plan</u> <u>Allocated</u>
FD705 Whale Rock Fund	\$0	\$0	\$186,211
FD711 Hazardous Mat Task Force Fund	\$0	\$0	\$3,950
FD715 Boysen Ranch	\$0	\$0	\$163
All Other	\$0	\$0	\$360,811
Subtotal	(\$615,577)	(\$13,027)	\$17,116,946
Direct Bill	(\$2,375)	\$13,027	\$10,652
Unallocated	\$617,952		\$3,728,835
Total	\$0	\$0	\$20,856,433

City of San Luis Obispo, CA Central Service Cost Allocation

Summary of allocation basis

Department	Basis of allocation
10000000 - Building Charge	
1.004 City Hall	Total Square Footage Occupied By Department
1.005 919 Palm	Total Square Footage Occupied By Department
1.006 Corporation Yard	Total Square Footage Occupied By Department
1011002 - City Council	
2.004 City Council	Total Operating Expenditures by Department/Division
1011001 - City Administration	
3.004 Citywide Administration	Total Operating Expenditures by Department/Division
3.005 Netwok Services & Info Services	Direct Allocation to Network Services and Information Services
3.006 Economic Development	Direct Allocation to Economic Development
3.007 Natural Resource Planning	Direct Allocation to Natural Resources Planning
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 Utility Billing Costs	Direct Allocation to Water (FD601) & Sewer (FD602)
6.010 Cashier	Based on the amount of time spent by staff on this function and the relative amounts of revenue collected
6.011 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

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 Cell Phones	Number of Cell Phones and Smart Phones Fund/Division/Department
7.013 Cellular Data Services	Number of Cellular Data Air Cards and the Number of Smart Phones by Fund/Division/Department
7.014 Telephones	Number of Telephones by Fund/Department
7.015 South Hills	Number of Radio Repeaters by Fund/Department/Division
7.016 Tassajara	Number of Radio Repeaters by Fund/Department/Division
7.017 Direct Dept Exp	
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	
1012006 - Finance Support Services	
9.004 General Support Services	Total Operating Expenditures by Department/Division
9.005 Parking	Parking Fee Charged by Department
1013001 - Human Resources	
10.004 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)
1013002 - Risk Management	
11.004 Risk Management	Direct Allocation to the Insurance ISF Fund 802
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 Development Review	Direct Allocation to Development Review
13.007 Utilities	Analysis of Time Worked
1015005 - Facilities Maintenance	

City of San Luis Obispo, CA Central Service Cost Allocation

Summary of allocation basis

Department	Basis of allocation
14.004 Utilities/Janitorial - City Hall	Square Feet by Department
14.005 Utilities - 919 Palm Street	Square Feet by Department
14.006 Janitorial - 919 Palm Street	Square Feet by Department
14.007 Utilities - Corp Yard	Square Feet by Department
14.008 Janitorial - Corp Yard	Square Feet by Department
14.009 Utilities - Other	Square Feet by Department
14.010 Janitorial - Other	Square Feet by Department
14.011 Parking Facility Maintenance	Direct Allocation to Parking, Fund 611
14.012 Utility Fund Facilities Maintenance	Direct Allocation to Water and Sewer Funds
14.013 Transit Facilities Maintenance	Direct Allocation to Fund 621 Transit
14.014 Building Maintenance	Maintenance Square Footage by Fund/Department
1015008 - Fleet	
15.004 Fleet	Count of Vehicle Equivalent Unit by Department/Division
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	Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
18.005 Workers Comp 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)
18.006 Liability Claims	
18.007 General Fund Liab Claims	
1011050 - Natural Resources Protection (Utility Services)	
19.004 Program Support	Agreed Upon Amount Based On Services Performed
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
- Corporation 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>\$132,123</u>	:	:	<u>\$132,123</u>

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

Building Charge

Detail allocation of

City Hall

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
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	214	1.525 %	\$625		\$625		\$625
City Attorney	550	3.920 %	\$1,607		\$1,607		\$1,607
City Clerk	906	6.458 %	\$2,647		\$2,647		\$2,647
Finance	3,537	25.212 %	\$10,333		\$10,333		\$10,333
Network Services	2,484	17.706 %	\$7,257		\$7,257		\$7,257
Human Resources	1,000	7.128 %	\$2,922		\$2,922		\$2,922
Insurance ISF Fund	135	0.962 %	\$394		\$394		\$394
Facilities Maintenance	1,472	10.493 %	\$4,300		\$4,300		\$4,300
FD208 Tourism Bid Fund	81	0.579 %	\$238		\$238		\$238
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	3,600	19.983 %	\$15,463		\$15,463		\$15,463
Development Review	1,436	7.971 %	\$6,168		\$6,168		\$6,168
Long Range Planning	820	4.552 %	\$3,522		\$3,522		\$3,522
Building and Safety	2,280	12.656 %	\$9,793		\$9,793		\$9,793
Public Works Administration	4,620	25.645 %	\$19,844		\$19,844		\$19,844
Transportation/Plan Engineering	100	0.555 %	\$430		\$430		\$430
Information Services	1,119	6.211 %	\$4,806		\$4,806		\$4,806
FD621Transit Fund	120	0.666 %	\$515		\$515		\$515
CIP Project Engineering	3,920	21.761 %	\$16,839		\$16,839		\$16,839
Total	18,015	100.000 %	\$77,380		\$77,380		\$77,380

(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 Council	\$7,310	\$7,310		
City Administration	\$2,740	\$2,740		
City Attorney	\$1,607	\$1,607		
City Clerk	\$2,647	\$2,647		
Finance	\$10,333	\$10,333		
Network Services	\$7,257	\$7,257		
Information Services	\$4,806		\$4,806	
Human Resources	\$2,922	\$2,922		
Public Works Administration	\$19,844		\$19,844	
Facilities Maintenance	\$4,300	\$4,300		
Fleet	\$491			\$491
CIP Project Engineering	\$16,839		\$16,839	
Transportation/Plan Engineering	\$430		\$430	
Insurance ISF Fund	\$394	\$394		
Cultural Activities	\$321	\$321		
Economic Development	\$292	\$292		
Natural Resource Protection	\$625	\$625		
Community Development Admin	\$15,463		\$15,463	
Development Review	\$6,168		\$6,168	
Long Range Planning	\$3,522		\$3,522	
Building and Safety	\$9,793		\$9,793	
Parks Maintenance	\$3,832			\$3,832
Urban Forest Services	\$590			\$590
Streets Maintenance	\$4,422			\$4,422
FD208 Tourism Bid Fund	\$238	\$238		
FD601 Water Fund	\$2,211			\$2,211
FD602 Sewer Fund	\$2,211			\$2,211
FD621Transit Fund	\$515		\$515	
Total	\$132,123	\$40,986	\$77,380	\$13,757

SCHEDULE 2.01

CITY COUNCIL

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

City Council
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$157,339			\$157,339
Allocated additions:				
10000000 - Building Charge	\$7,310		\$7,310	
1011001 - City Administration		\$1,393	\$1,393	
1011501 - City Attorney		\$1,560	\$1,560	
1012000 - Finance		\$1,588	\$1,588	
1011101 - Network Services		\$15,043	\$15,043	
1012006 - Finance Support Services		\$205	\$205	
1015005 - Facilities Maintenance		\$35,023	\$35,023	
8020000 - Insurance ISF Fund		\$279	\$279	
Total allocated additions:	\$7,310	\$55,091	\$62,401	\$62,401
Total to be allocated	<u>\$164,649</u>	<u>\$55,091</u>		<u>\$219,740</u>

City Council
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Council</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$82,512		\$82,512
FRINGE BENEFITS	\$59,874		\$59,874
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$14,953		\$14,953
Departmental Expenditures	\$157,339		\$157,339
Additions: 1st			
Other	\$7,310	\$7,310	
Functional Cost	\$164,649	\$7,310	\$157,339
Reallocate Admin		(\$7,310)	\$7,310
Allocable Costs	\$164,649		\$164,649
1st Allocation	\$164,649		\$164,649
Additions: 2nd			
Other	\$55,091	\$55,091	
Functional Cost	\$55,091	\$55,091	
Reallocate Admin		(\$55,091)	\$55,091
Allocable Costs	\$55,091		\$55,091
2nd Allocation	\$55,091		\$55,091
Total allocated	\$219,740		\$219,740

City Council
Detail allocation of
City Council

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Cultural Activities	332,351	0.371 %	\$611		\$611	\$205	\$816
Economic Development	269,768	0.301 %	\$496		\$496	\$166	\$662
Natural Resource Protection	617,952	0.690 %	\$1,136		\$1,136	\$380	\$1,516
Community Promotion	393,509	0.440 %	\$724		\$724	\$242	\$966
City Attorney	1,000,636	1.118 %	\$1,840		\$1,840	\$616	\$2,456
City Clerk	566,644	0.633 %	\$1,042		\$1,042	\$349	\$1,391
Finance	1,779,620	1.988 %	\$3,273		\$3,273	\$1,095	\$4,368
Network Services	2,992,351	3.342 %	\$5,503		\$5,503	\$1,841	\$7,344
Finance Support Services	153,927	0.172 %	\$283		\$283	\$95	\$378
Human Resources	1,217,672	1.360 %	\$2,239		\$2,239	\$749	\$2,988
Insurance ISF Fund	4,808,289	5.370 %	\$8,842		\$8,842	\$2,959	\$11,801
Wellness Program	3,114	0.003 %	\$6		\$6	\$2	\$8
Community Development Admin	867,164	0.969 %	\$1,595		\$1,595	\$534	\$2,129
Commissions & Committees	15,513	0.017 %	\$29		\$29	\$10	\$39
Development Review	1,053,548	1.177 %	\$1,937		\$1,937	\$648	\$2,585
Long Range Planning	114,993	0.128 %	\$211		\$211	\$71	\$282
Building and Safety	2,269,498	2.535 %	\$4,174		\$4,174	\$1,396	\$5,570
Public Works Administration	945,448	1.056 %	\$1,739		\$1,739	\$582	\$2,321
Parks Maintenance	2,587,151	2.890 %	\$4,758		\$4,758	\$1,592	\$6,350
Swim Center Maintenance	504,654	0.564 %	\$928		\$928	\$311	\$1,239
Urban Forest Services	830,659	0.928 %	\$1,528		\$1,528	\$511	\$2,039
Facilities Maintenance	1,152,577	1.287 %	\$2,120		\$2,120	\$709	\$2,829
Streets Maintenance	1,143,992	1.278 %	\$2,104		\$2,104	\$704	\$2,808
Stormwater and Flood Control	793,352	0.886 %	\$1,459		\$1,459	\$488	\$1,947
Traffic Signals & Lighting	519,399	0.580 %	\$955		\$955	\$320	\$1,275
Fleet	1,077,423	1.203 %	\$1,981		\$1,981	\$663	\$2,644
City Administration	1,266,811	1.415 %	\$2,330		\$2,330	\$779	\$3,109
Transportation/Plan Engineering	896,195	1.001 %	\$1,648		\$1,648	\$551	\$2,199
Recreation Administration	780,489	0.872 %	\$1,435		\$1,435	\$480	\$1,915
Recreation Facilities	190,312	0.213 %	\$350		\$350	\$117	\$467
Youth Services	853,586	0.953 %	\$1,570		\$1,570	\$525	\$2,095
Ranger Program	496,081	0.554 %	\$912		\$912	\$305	\$1,217
Aquatics	402,346	0.449 %	\$740		\$740	\$248	\$988
Police Administration	1,997,594	2.231 %	\$3,674		\$3,674	\$1,229	\$4,903
Patrol	9,337,298	10.429 %	\$17,171		\$17,171	\$5,745	\$22,916
Investigations	2,786,997	3.113 %	\$5,125		\$5,125	\$1,715	\$6,840
Neighborhood Services	229,238	0.256 %	\$422		\$422	\$141	\$563
Traffic Safety	796,078	0.889 %	\$1,464		\$1,464	\$490	\$1,954
Fire Administration	936,461	1.046 %	\$1,722		\$1,722	\$576	\$2,298
Emergency Response	10,175,128	11.365 %	\$18,712		\$18,712	\$6,261	\$24,973
Hazard Prevention	885,601	0.989 %	\$1,629		\$1,629	\$545	\$2,174

City Council

Detail allocation of

City Council

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Training Services	73,793	0.082 %	\$136		\$136	\$45	\$181
Fire Station	30,106	0.034 %	\$55		\$55	\$19	\$74
Disaster Assistance	62,052	0.069 %	\$114		\$114	\$38	\$152
FD202 Downtown Bid Fund	272,165	0.304 %	\$501		\$501	\$167	\$668
FD601 Water Fund	6,361,662	7.105 %	\$11,699		\$11,699	\$3,914	\$15,613
FD611 Parking Fund	2,489,100	2.780 %	\$4,577		\$4,577	\$1,532	\$6,109
FD602 Sewer Fund	7,522,181	8.402 %	\$13,833		\$13,833	\$4,629	\$18,462
Golf Course	595,060	0.665 %	\$1,094		\$1,094	\$366	\$1,460
FD705 Whale Rock Fund	887,145	0.991 %	\$1,631		\$1,631	\$546	\$2,177
Information Services	1,031,587	1.152 %	\$1,897		\$1,897	\$635	\$2,532
FD208 Tourism Bid Fund	1,383,208	1.545 %	\$2,544		\$2,544	\$851	\$3,395
FD621Transit Fund	909,464	1.016 %	\$1,672		\$1,672	\$560	\$2,232
FD206 Law Enforcement Grant Fund	42,648	0.048 %	\$78		\$78	\$26	\$104
Fire Apparatus Service	379,185	0.424 %	\$697		\$697	\$233	\$930
Police Support Services	2,484,815	2.775 %	\$4,570		\$4,570	\$1,529	\$6,099
Community Services	474,519	0.530 %	\$873		\$873	\$292	\$1,165
FD711 Hazardous Mat Task Force Fund	44,601	0.050 %	\$82		\$82	\$27	\$109
Finance Non Departmental	167,004	0.187 %	\$307		\$307	\$103	\$410
Development Services	1,003,441	1.121 %	\$1,845		\$1,845	\$617	\$2,462
Human Relations	353,546	0.395 %	\$650		\$650	\$218	\$868
CIP Project Engineering	2,205,278	2.463 %	\$4,055		\$4,055	\$1,357	\$5,412
Jack House	7,238	0.008 %	\$13		\$13	\$4	\$17
FD401 Capital Outlay Engineering	2,080	0.002 %	\$4		\$4	\$1	\$5
FD505 Affordable Housing Fund	330,000	0.369 %	\$607		\$607	\$203	\$810
Community Services Group	9,593	0.011 %	\$18		\$18	\$6	\$24
Risk Management	5,402	0.006 %	\$10		\$10	\$3	\$13
Water Administration/Engineering	3,180	0.004 %	\$6		\$6	\$2	\$8
Solid Waste Recycling	87,156	0.097 %	\$160		\$160	\$54	\$214
FD402 Fleet Replace	207						
FD504 LOVR Impace Fee	270,094	0.302 %	\$497		\$497	\$166	\$663
FD715 Boysen Ranch	3,341	0.002 %	\$7		\$7	\$3	\$10
Total	89,532,270	100.000 %	\$164,649		\$164,649	\$55,091	\$219,740

(A) Alloc basis:

Total Operating Expenditures by Department/Division

Source:

City Council
Departmental Cost
Allocation Summary

	Total	City Council
City Administration	\$3,109	\$3,109
City Attorney	\$2,456	\$2,456
City Clerk	\$1,391	\$1,391
Finance	\$4,368	\$4,368
Network Services	\$7,344	\$7,344
Information Services	\$2,532	\$2,532
Finance Support Services	\$378	\$378
Human Resources	\$2,988	\$2,988
Risk Management	\$13	\$13
Wellness Program	\$8	\$8
Public Works Administration	\$2,321	\$2,321
Facilities Maintenance	\$2,829	\$2,829
Fleet	\$2,644	\$2,644
CIP Project Engineering	\$5,412	\$5,412
Transportation/Plan Engineering	\$2,199	\$2,199
Insurance ISF Fund	\$11,801	\$11,801
Cultural Activities	\$816	\$816
Economic Development	\$662	\$662
Natural Resource Protection	\$1,516	\$1,516
Community Promotion	\$966	\$966
Community Services Group	\$24	\$24
Finance Non Departmental	\$410	\$410
Community Development Admin	\$2,129	\$2,129
Commissions & Committees	\$39	\$39
Development Review	\$2,585	\$2,585
Long Range Planning	\$282	\$282
Development Services	\$2,462	\$2,462
Building and Safety	\$5,570	\$5,570
Human Relations	\$868	\$868
Parks Maintenance	\$6,350	\$6,350
Swim Center Maintenance	\$1,239	\$1,239
Urban Forest Services	\$2,039	\$2,039
Streets Maintenance	\$2,808	\$2,808
Traffic Signals & Lighting	\$1,275	\$1,275
Stormwater and Flood Control	\$1,947	\$1,947
Water Administration/Engineering	\$8	\$8
Solid Waste Recycling	\$214	\$214
Recreation Administration	\$1,915	\$1,915
Recreation Facilities	\$467	\$467
Youth Services	\$2,095	\$2,095
Community Services	\$1,165	\$1,165
Ranger Program	\$1,217	\$1,217

City Council
Departmental Cost
Allocation Summary

	Total	City Council
Aquatics	\$988	\$988
Golf Course	\$1,460	\$1,460
Jack House	\$17	\$17
Police Administration	\$4,903	\$4,903
Patrol	\$22,916	\$22,916
Investigations	\$6,840	\$6,840
Police Support Services	\$6,099	\$6,099
Neighborhood Services	\$563	\$563
Traffic Safety	\$1,954	\$1,954
Fire Administration	\$2,298	\$2,298
Emergency Response	\$24,973	\$24,973
Hazard Prevention	\$2,174	\$2,174
Training Services	\$181	\$181
Fire Apparatus Service	\$930	\$930
Fire Station	\$74	\$74
Disaster Assistance	\$152	\$152
FD202 Downtown Bid Fund	\$668	\$668
FD206 Law Enforcement Grant Fund	\$104	\$104
FD208 Tourism Bid Fund	\$3,395	\$3,395
FD401 Capital Outlay Engineering	\$5	\$5
FD402 Fleet Replace		
FD504 LOVR Impace Fee	\$663	\$663
FD505 Affordable Housing Fund	\$810	\$810
FD601 Water Fund	\$15,613	\$15,613
FD602 Sewer Fund	\$18,462	\$18,462
FD611 Parking Fund	\$6,109	\$6,109
FD621Transit Fund	\$2,232	\$2,232
FD705 Whale Rock Fund	\$2,177	\$2,177
FD711 Hazardous Mat Task Force Fund	\$109	\$109
FD715 Boysen Ranch	\$10	\$10
Total	\$219,740	\$219,740

SCHEDULE 3.01

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, and Community Promotions programs; and effective Council administrative support; and direct supervision of seven budget programs.

Costs are allocated as follows:

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

City Administration
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,266,811			\$1,266,811
Deductions:				
GENERAL GOVERNMENT	(\$317,580)			
Total deductions:	<u>(\$317,580)</u>			<u>(\$317,580)</u>
Allocated additions:				
10000000 - Building Charge	\$2,740		\$2,740	
1011002 - City Council	\$2,330	\$779	\$3,109	
1011501 - City Attorney		\$12,559	\$12,559	
1011021 - City Clerk		\$101,578	\$101,578	
1012000 - Finance		\$27,037	\$27,037	
1011101 - Network Services		\$44,523	\$44,523	
1011103 - Information Services		\$68,392	\$68,392	
1012006 - Finance Support Services		\$2,736	\$2,736	
1013001 - Human Resources		\$13,335	\$13,335	
1013003 - Wellness Program		\$120	\$120	
1015005 - Facilities Maintenance		\$13,130	\$13,130	
1015008 - Fleet		\$3,695	\$3,695	
8020000 - Insurance ISF Fund		\$44,043	\$44,043	
Total allocated additions:	<u>\$5,070</u>	<u>\$331,927</u>	<u>\$336,997</u>	<u>\$336,997</u>
Total to be allocated	<u>\$954,301</u>	<u>\$331,927</u>		<u>\$1,286,228</u>

	City Administration Schedule of costs to be allocated by function					
	<u>Total</u>	<u>General & Admin</u>	<u>Citywide Administration</u>	<u>Network Services & Info Services</u>	<u>Economic Development</u>	<u>Natural Resource Planning</u>
<u>Wages & Benefits</u>						
SALARIES & WAGES	\$589,709	\$64,868	\$430,488	\$29,485	\$47,177	\$17,691
FRINGE BENEFITS	\$238,227	\$26,205	\$173,906	\$11,911	\$19,058	\$7,147
<u>Other Expense and Cost</u>						
SERVICES & SUPPLIES	\$121,295	\$13,342	\$88,545	\$6,065	\$9,704	\$3,639
GENERAL GOVERNMENT	\$317,580	\$317,580				
Departmental Expenditures	\$1,266,811	\$421,995	\$692,939	\$47,461	\$75,939	\$28,477
<u>Cost Adjustments</u>						
Deductions	(\$317,580)	(\$317,580)				
Additions: 1st						
Other	\$5,070	\$5,070				
Functional Cost	\$954,301	\$109,485	\$692,939	\$47,461	\$75,939	\$28,477
Reallocate Admin		(\$109,485)	\$89,802	\$6,151	\$9,841	\$3,691
Allocable Costs	\$954,301		\$782,741	\$53,612	\$85,780	\$32,168
1st Allocation	\$954,301		\$782,741	\$53,612	\$85,780	\$32,168
Additions: 2nd						
Other	\$331,927	\$331,927				
Functional Cost	\$331,927	\$331,927				
Reallocate Admin		(\$331,927)	\$272,255	\$18,647	\$29,836	\$11,189
Allocable Costs	\$331,927		\$272,255	\$18,647	\$29,836	\$11,189
2nd Allocation	\$331,927		\$272,255	\$18,647	\$29,836	\$11,189
Total allocated	\$1,286,228		\$1,054,996	\$72,259	\$115,616	\$43,357

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	157,339	0.178 %	\$1,393		\$1,393		\$1,393
Cultural Activities	332,351	0.376 %	\$2,942		\$2,942	\$1,025	\$3,967
Economic Development	269,768	0.305 %	\$2,388		\$2,388	\$832	\$3,220
Natural Resource Protection	617,952	0.699 %	\$5,470		\$5,470	\$1,906	\$7,376
Community Promotion	393,509	0.445 %	\$3,483		\$3,483	\$1,214	\$4,697
City Attorney	1,000,636	1.132 %	\$8,858		\$8,858	\$3,086	\$11,944
City Clerk	566,644	0.641 %	\$5,016		\$5,016	\$1,748	\$6,764
Finance	1,779,620	2.013 %	\$15,754		\$15,754	\$5,489	\$21,243
Network Services	2,992,351	3.384 %	\$26,489		\$26,489	\$9,230	\$35,719
Finance Support Services	153,927	0.174 %	\$1,363		\$1,363	\$475	\$1,838
Human Resources	1,217,672	1.377 %	\$10,779		\$10,779	\$3,756	\$14,535
Insurance ISF Fund	4,808,289	5.438 %	\$42,564		\$42,564	\$14,831	\$57,395
Wellness Program	3,114	0.004 %	\$28		\$28	\$10	\$38
Community Development Admin	867,164	0.981 %	\$7,676		\$7,676	\$2,675	\$10,351
Commissions & Committees	15,513	0.018 %	\$137		\$137	\$48	\$185
Development Review	1,053,548	1.191 %	\$9,326		\$9,326	\$3,250	\$12,576
Long Range Planning	114,993	0.130 %	\$1,018		\$1,018	\$355	\$1,373
Building and Safety	2,269,498	2.567 %	\$20,090		\$20,090	\$7,000	\$27,090
Public Works Administration	945,448	1.069 %	\$8,369		\$8,369	\$2,916	\$11,285
Parks Maintenance	2,587,151	2.926 %	\$22,902		\$22,902	\$7,980	\$30,882
Swim Center Maintenance	504,654	0.571 %	\$4,467		\$4,467	\$1,557	\$6,024
Urban Forest Services	830,659	0.939 %	\$7,353		\$7,353	\$2,562	\$9,915
Facilities Maintenance	1,152,577	1.303 %	\$10,203		\$10,203	\$3,555	\$13,758
Streets Maintenance	1,143,992	1.294 %	\$10,127		\$10,127	\$3,529	\$13,656
Stormwater and Flood Control	793,352	0.897 %	\$7,023		\$7,023	\$2,447	\$9,470
Traffic Signals & Lighting	519,399	0.587 %	\$4,598		\$4,598	\$1,602	\$6,200
Fleet	1,077,423	1.218 %	\$9,538		\$9,538	\$3,323	\$12,861
Transportation/Plan Engineering	896,195	1.014 %	\$7,933		\$7,933	\$2,764	\$10,697
Recreation Administration	780,489	0.883 %	\$6,909		\$6,909	\$2,407	\$9,316
Recreation Facilities	190,312	0.215 %	\$1,685		\$1,685	\$587	\$2,272
Youth Services	853,586	0.965 %	\$7,556		\$7,556	\$2,633	\$10,189
Ranger Program	496,081	0.561 %	\$4,391		\$4,391	\$1,530	\$5,921
Aquatics	402,346	0.455 %	\$3,562		\$3,562	\$1,241	\$4,803
Police Administration	1,997,594	2.259 %	\$17,683		\$17,683	\$6,162	\$23,845
Patrol	9,337,298	10.560 %	\$82,656		\$82,656	\$28,801	\$111,457
Investigations	2,786,997	3.152 %	\$24,671		\$24,671	\$8,596	\$33,267
Neighborhood Services	229,238	0.259 %	\$2,029		\$2,029	\$707	\$2,736
Traffic Safety	796,078	0.900 %	\$7,047		\$7,047	\$2,456	\$9,503
Fire Administration	936,461	1.059 %	\$8,290		\$8,290	\$2,889	\$11,179
Emergency Response	10,175,128	11.507 %	\$90,073		\$90,073	\$31,385	\$121,458
Hazard Prevention	885,601	1.002 %	\$7,840		\$7,840	\$2,732	\$10,572

City Administration

Detail allocation of

Citywide Administration

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Training Services	73,793	0.083 %	\$653		\$653	\$228	\$881
Fire Station	30,106	0.034 %	\$267		\$267	\$93	\$360
Disaster Assistance	62,052	0.070 %	\$549		\$549	\$191	\$740
FD202 Downtown Bid Fund	272,165	0.308 %	\$2,409		\$2,409	\$839	\$3,248
FD601 Water Fund	6,361,662	7.195 %	\$56,315		\$56,315	\$19,623	\$75,938
FD611 Parking Fund	2,489,100	2.815 %	\$22,034		\$22,034	\$7,678	\$29,712
FD602 Sewer Fund	7,522,181	8.507 %	\$66,588		\$66,588	\$23,202	\$89,790
Golf Course	595,060	0.673 %	\$5,268		\$5,268	\$1,835	\$7,103
FD705 Whale Rock Fund	887,145	1.003 %	\$7,853		\$7,853	\$2,736	\$10,589
Information Services	1,031,587	1.167 %	\$9,132		\$9,132	\$3,182	\$12,314
FD208 Tourism Bid Fund	1,383,208	1.564 %	\$12,245		\$12,245	\$4,267	\$16,512
FD621Transit Fund	909,464	1.029 %	\$8,051		\$8,051	\$2,805	\$10,856
FD206 Law Enforcement Grant Fund	42,648	0.048 %	\$378		\$378	\$132	\$510
Fire Apparatus Service	379,185	0.429 %	\$3,357		\$3,357	\$1,170	\$4,527
Police Support Services	2,484,815	2.810 %	\$21,996		\$21,996	\$7,664	\$29,660
Community Services	474,519	0.537 %	\$4,201		\$4,201	\$1,464	\$5,665
FD711 Hazardous Mat Task Force Fund	44,601	0.050 %	\$395		\$395	\$138	\$533
Finance Non Departmental	167,004	0.189 %	\$1,478		\$1,478	\$515	\$1,993
Development Services	1,003,441	1.135 %	\$8,883		\$8,883	\$3,095	\$11,978
Human Relations	353,546	0.400 %	\$3,130		\$3,130	\$1,091	\$4,221
CIP Project Engineering	2,205,278	2.494 %	\$19,522		\$19,522	\$6,802	\$26,324
Jack House	7,238	0.008 %	\$64		\$64	\$22	\$86
FD401 Capital Outlay Engineering	2,080	0.002 %	\$18		\$18	\$6	\$24
FD505 Affordable Housing Fund	330,000	0.373 %	\$2,921		\$2,921	\$1,018	\$3,939
Community Services Group	9,593	0.011 %	\$85		\$85	\$30	\$115
Risk Management	5,402	0.006 %	\$48		\$48	\$17	\$65
Water Administration/Engineering	3,180	0.004 %	\$28		\$28	\$10	\$38
Solid Waste Recycling	87,156	0.099 %	\$772		\$772	\$269	\$1,041
FD402 Fleet Replace	207		\$2		\$2	\$1	\$3
FD504 LOVR Impace Fee	270,094	0.305 %	\$2,391		\$2,391	\$833	\$3,224
FD715 Boysen Ranch	3,341	0.004 %	\$29		\$29	\$8	\$37
Total	88,422,798	100.000 %	\$782,741		\$782,741	\$272,255	\$1,054,996

(A) Alloc basis:

Total Operating Expenditures by Department/Division

Source:

City Administration

Detail allocation of

Netwok Services & Info Services

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Network Services	50	50.000 %	\$26,806		\$26,806	\$9,324	\$36,130
Information Services	50	50.000 %	\$26,806		\$26,806	\$9,323	\$36,129
Total	100	100.000 %	\$53,612		\$53,612	\$18,647	\$72,259

(A) Alloc basis:

Direct Allocation to Network Services and Information Services

Source:

City Administration

Detail allocation of

Economic Development

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Economic Development	100	100.000 %	\$85,780		\$85,780	\$29,836	\$115,616
Total	100	100.000 %	\$85,780		\$85,780	\$29,836	\$115,616

(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 %	\$32,168		\$32,168	\$11,189	\$43,357
Total	100	100.000 %	\$32,168		\$32,168	\$11,189	\$43,357

(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 & Info Services</u>	<u>Economic Development</u>	<u>Natural Resource Planning</u>
City Council	\$1,393	\$1,393			
City Attorney	\$11,944	\$11,944			
City Clerk	\$6,764	\$6,764			
Finance	\$21,243	\$21,243			
Network Services	\$71,849	\$35,719	\$36,130		
Information Services	\$48,443	\$12,314	\$36,129		
Finance Support Services	\$1,838	\$1,838			
Human Resources	\$14,535	\$14,535			
Risk Management	\$65	\$65			
Wellness Program	\$38	\$38			
Public Works Administration	\$11,285	\$11,285			
Facilities Maintenance	\$13,758	\$13,758			
Fleet	\$12,861	\$12,861			
CIP Project Engineering	\$26,324	\$26,324			
Transportation/Plan Engineering	\$10,697	\$10,697			
Insurance ISF Fund	\$57,395	\$57,395			
Cultural Activities	\$3,967	\$3,967			
Economic Development	\$118,836	\$3,220		\$115,616	
Natural Resource Protection	\$50,733	\$7,376			\$43,357
Community Promotion	\$4,697	\$4,697			
Community Services Group	\$115	\$115			
Finance Non Departmental	\$1,993	\$1,993			
Community Development Admin	\$10,351	\$10,351			
Commissions & Committees	\$185	\$185			
Development Review	\$12,576	\$12,576			
Long Range Planning	\$1,373	\$1,373			
Development Services	\$11,978	\$11,978			
Building and Safety	\$27,090	\$27,090			
Human Relations	\$4,221	\$4,221			
Parks Maintenance	\$30,882	\$30,882			
Swim Center Maintenance	\$6,024	\$6,024			
Urban Forest Services	\$9,915	\$9,915			
Streets Maintenance	\$13,656	\$13,656			
Traffic Signals & Lighting	\$6,200	\$6,200			
Stormwater and Flood Control	\$9,470	\$9,470			
Water Administration/Engineering	\$38	\$38			
Solid Waste Recycling	\$1,041	\$1,041			
Recreation Administration	\$9,316	\$9,316			
Recreation Facilities	\$2,272	\$2,272			
Youth Services	\$10,189	\$10,189			

	City Administration Departmental Cost Allocation Summary				
	<u>Total</u>	<u>Citywide Administration</u>	<u>Netwok Services & Info Services</u>	<u>Economic Development</u>	<u>Natural Resource Planning</u>
Community Services	\$5,665	\$5,665			
Ranger Program	\$5,921	\$5,921			
Aquatics	\$4,803	\$4,803			
Golf Course	\$7,103	\$7,103			
Jack House	\$86	\$86			
Police Administration	\$23,845	\$23,845			
Patrol	\$111,457	\$111,457			
Investigations	\$33,267	\$33,267			
Police Support Services	\$29,660	\$29,660			
Neighborhood Services	\$2,736	\$2,736			
Traffic Safety	\$9,503	\$9,503			
Fire Administration	\$11,179	\$11,179			
Emergency Response	\$121,458	\$121,458			
Hazard Prevention	\$10,572	\$10,572			
Training Services	\$881	\$881			
Fire Apparatus Service	\$4,527	\$4,527			
Fire Station	\$360	\$360			
Disaster Assistance	\$740	\$740			
FD202 Downtown Bid Fund	\$3,248	\$3,248			
FD206 Law Enforcement Grant Fund	\$510	\$510			
FD208 Tourism Bid Fund	\$16,512	\$16,512			
FD401 Capital Outlay Engineering	\$24	\$24			
FD402 Fleet Replace	\$3	\$3			
FD504 LOVR Impace Fee	\$3,224	\$3,224			
FD505 Affordable Housing Fund	\$3,939	\$3,939			
FD601 Water Fund	\$75,938	\$75,938			
FD602 Sewer Fund	\$89,790	\$89,790			
FD611 Parking Fund	\$29,712	\$29,712			
FD621Transit Fund	\$10,856	\$10,856			
FD705 Whale Rock Fund	\$10,589	\$10,589			
FD711 Hazardous Mat Task Force Fund	\$533	\$533			
FD715 Boysen Ranch	\$37	\$37			
Total	\$1,286,228	\$1,054,996	\$72,259	\$115,616	\$43,357

SCHEDULE 4.01

CITY ATTORNEY

NATURE AND EXTENT OF SERVICE

The City Attorney ensures that the City conducts its activities in accordance with various laws and guidelines as well as in conformance with the City Charter; The City Attorney also represents the City in civil litigation and ensures that violators of the City laws are prosecuted. Program goals include: minimizing liability exposure, providing prompt and thorough legal advice, and ensuring general compliance with City laws and regulations. The City Attorney's office serves all City Departments and directly staffs the Planning Commission and City Council, and provides review, advice and support services to other City Boards and Commissions

Costs are allocated as follows:

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

City Attorney
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,000,636			\$1,000,636
Deductions:				
LEGAL SERVICES	(\$133,717)			
Total deductions:	<u>(\$133,717)</u>			<u>(\$133,717)</u>
Allocated additions:				
10000000 - Building Charge	\$1,607		\$1,607	
1011002 - City Council	\$1,840	\$616	\$2,456	
1011001 - City Administration	\$8,858	\$3,086	\$11,944	
1011021 - City Clerk		\$24,407	\$24,407	
1012000 - Finance		\$14,671	\$14,671	
1011101 - Network Services		\$21,194	\$21,194	
1011103 - Information Services		\$15,045	\$15,045	
1012006 - Finance Support Services		\$1,306	\$1,306	
1013001 - Human Resources		\$10,001	\$10,001	
1013003 - Wellness Program		\$34	\$34	
1015005 - Facilities Maintenance		\$7,699	\$7,699	
8020000 - Insurance ISF Fund		\$33,122	\$33,122	
Total allocated additions:	<u>\$12,305</u>	<u>\$131,181</u>	<u>\$143,486</u>	<u>\$143,486</u>
Total to be allocated	<u><u>\$879,224</u></u>	<u><u>\$131,181</u></u>		<u><u>\$1,010,405</u></u>

	City Attorney Schedule of costs to be allocated by function		
	<u>Total</u>	<u>General & Admin</u>	<u>City Attorney</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$577,967		\$577,967
FRINGE BENEFITS	\$224,794		\$224,794
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$64,158		\$64,158
LEGAL SERVICES	\$133,717	\$133,717	
Departmental Expenditures	\$1,000,636	\$133,717	\$866,919
<u>Cost Adjustments</u>			
Deductions	(\$133,717)	(\$133,717)	
Additions: 1st			
Other	\$12,305	\$12,305	
Functional Cost	\$879,224	\$12,305	\$866,919
Reallocate Admin		(\$12,305)	\$12,305
Allocable Costs	\$879,224		\$879,224
1st Allocation	\$879,224		\$879,224
Additions: 2nd			
Other	\$131,181	\$131,181	
Functional Cost	\$131,181	\$131,181	
Reallocate Admin		(\$131,181)	\$131,181
Allocable Costs	\$131,181		\$131,181
2nd Allocation	\$131,181		\$131,181
Total allocated	\$1,010,405		\$1,010,405

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	157,339	0.177 %	\$1,560		\$1,560		\$1,560
Cultural Activities	332,351	0.375 %	\$3,295		\$3,295	\$500	\$3,795
Economic Development	269,768	0.304 %	\$2,674		\$2,674	\$406	\$3,080
Natural Resource Protection	617,952	0.697 %	\$6,126		\$6,126	\$929	\$7,055
Community Promotion	393,509	0.444 %	\$3,901		\$3,901	\$592	\$4,493
City Clerk	566,644	0.639 %	\$5,617		\$5,617	\$852	\$6,469
Finance	1,779,620	2.007 %	\$17,642		\$17,642	\$2,675	\$20,317
Network Services	2,992,351	3.374 %	\$29,665		\$29,665	\$4,498	\$34,163
Finance Support Services	153,927	0.174 %	\$1,526		\$1,526	\$231	\$1,757
Human Resources	1,217,672	1.373 %	\$12,071		\$12,071	\$1,830	\$13,901
Insurance ISF Fund	4,808,289	5.422 %	\$47,667		\$47,667	\$7,228	\$54,895
Wellness Program	3,114	0.004 %	\$31		\$31	\$5	\$36
Community Development Admin	867,164	0.978 %	\$8,597		\$8,597	\$1,304	\$9,901
Commissions & Committees	15,513	0.017 %	\$154		\$154	\$23	\$177
Development Review	1,053,548	1.188 %	\$10,444		\$10,444	\$1,584	\$12,028
Long Range Planning	114,993	0.130 %	\$1,140		\$1,140	\$173	\$1,313
Building and Safety	2,269,498	2.559 %	\$22,499		\$22,499	\$3,412	\$25,911
Public Works Administration	945,448	1.066 %	\$9,373		\$9,373	\$1,421	\$10,794
Parks Maintenance	2,587,151	2.917 %	\$25,648		\$25,648	\$3,889	\$29,537
Swim Center Maintenance	504,654	0.569 %	\$5,003		\$5,003	\$759	\$5,762
Urban Forest Services	830,659	0.937 %	\$8,235		\$8,235	\$1,249	\$9,484
Facilities Maintenance	1,152,577	1.300 %	\$11,426		\$11,426	\$1,733	\$13,159
Streets Maintenance	1,143,992	1.290 %	\$11,341		\$11,341	\$1,720	\$13,061
Stormwater and Flood Control	793,352	0.895 %	\$7,865		\$7,865	\$1,193	\$9,058
Traffic Signals & Lighting	519,399	0.586 %	\$5,149		\$5,149	\$781	\$5,930
Fleet	1,077,423	1.215 %	\$10,681		\$10,681	\$1,620	\$12,301
City Administration	1,266,811	1.428 %	\$12,559		\$12,559		\$12,559
Transportation/Plan Engineering	896,195	1.010 %	\$8,884		\$8,884	\$1,347	\$10,231
Recreation Administration	780,489	0.880 %	\$7,737		\$7,737	\$1,173	\$8,910
Recreation Facilities	190,312	0.215 %	\$1,887		\$1,887	\$286	\$2,173
Youth Services	853,586	0.962 %	\$8,462		\$8,462	\$1,283	\$9,745
Ranger Program	496,081	0.559 %	\$4,918		\$4,918	\$746	\$5,664
Aquatics	402,346	0.454 %	\$3,989		\$3,989	\$605	\$4,594
Police Administration	1,997,594	2.252 %	\$19,803		\$19,803	\$3,003	\$22,806
Patrol	9,337,298	10.528 %	\$92,566		\$92,566	\$14,036	\$106,602
Investigations	2,786,997	3.142 %	\$27,629		\$27,629	\$4,190	\$31,819
Neighborhood Services	229,238	0.258 %	\$2,273		\$2,273	\$345	\$2,618
Traffic Safety	796,078	0.898 %	\$7,892		\$7,892	\$1,197	\$9,089
Fire Administration	936,461	1.056 %	\$9,284		\$9,284	\$1,408	\$10,692
Emergency Response	10,175,128	11.473 %	\$100,872		\$100,872	\$15,296	\$116,168
Hazard Prevention	885,601	0.999 %	\$8,779		\$8,779	\$1,331	\$10,110

City Attorney
Detail allocation of
City Attorney

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Training Services	73,793	0.083 %	\$732		\$732	\$111	\$843
Fire Station	30,106	0.034 %	\$298		\$298	\$45	\$343
Disaster Assistance	62,052	0.070 %	\$615		\$615	\$93	\$708
FD202 Downtown Bid Fund	272,165	0.307 %	\$2,698		\$2,698	\$409	\$3,107
FD601 Water Fund	6,361,662	7.173 %	\$63,067		\$63,067	\$9,563	\$72,630
FD611 Parking Fund	2,489,100	2.807 %	\$24,676		\$24,676	\$3,742	\$28,418
FD602 Sewer Fund	7,522,181	8.482 %	\$74,572		\$74,572	\$11,308	\$85,880
Golf Course	595,060	0.671 %	\$5,899		\$5,899	\$895	\$6,794
FD705 Whale Rock Fund	887,145	1.000 %	\$8,795		\$8,795	\$1,334	\$10,129
Information Services	1,031,587	1.163 %	\$10,227		\$10,227	\$1,551	\$11,778
FD208 Tourism Bid Fund	1,383,208	1.560 %	\$13,713		\$13,713	\$2,079	\$15,792
FD621Transit Fund	909,464	1.025 %	\$9,016		\$9,016	\$1,367	\$10,383
FD206 Law Enforcement Grant Fund	42,648	0.048 %	\$423		\$423	\$64	\$487
Fire Apparatus Service	379,185	0.428 %	\$3,759		\$3,759	\$570	\$4,329
Police Support Services	2,484,815	2.802 %	\$24,633		\$24,633	\$3,735	\$28,368
Community Services	474,519	0.535 %	\$4,704		\$4,704	\$713	\$5,417
FD711 Hazardous Mat Task Force Fund	44,601	0.050 %	\$442		\$442	\$67	\$509
Finance Non Departmental	167,004	0.188 %	\$1,656		\$1,656	\$251	\$1,907
Development Services	1,003,441	1.131 %	\$9,948		\$9,948	\$1,508	\$11,456
Human Relations	353,546	0.399 %	\$3,505		\$3,505	\$531	\$4,036
CIP Project Engineering	2,205,278	2.487 %	\$21,862		\$21,862	\$3,315	\$25,177
Jack House	7,238	0.008 %	\$72		\$72	\$11	\$83
FD401 Capital Outlay Engineering	2,080	0.002 %	\$21		\$21	\$3	\$24
FD505 Affordable Housing Fund	330,000	0.372 %	\$3,271		\$3,271	\$496	\$3,767
Community Services Group	9,593	0.011 %	\$95		\$95	\$14	\$109
Risk Management	5,402	0.006 %	\$54		\$54	\$8	\$62
Water Administration/Engineering	3,180	0.004 %	\$32		\$32	\$5	\$37
Solid Waste Recycling	87,156	0.098 %	\$864		\$864	\$131	\$995
FD402 Fleet Replace	207		\$2		\$2		\$2
FD504 LOVR Impace Fee	270,094	0.305 %	\$2,678		\$2,678	\$406	\$3,084
FD715 Boysen Ranch	3,341		\$31		\$31	\$3	\$34
Total	88,688,973	100.000 %	\$879,224		\$879,224	\$131,181	\$1,010,405

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

Source:

City Attorney
Departmental Cost
Allocation Summary

	Total	City Attorney
City Council	\$1,560	\$1,560
City Administration	\$12,559	\$12,559
City Clerk	\$6,469	\$6,469
Finance	\$20,317	\$20,317
Network Services	\$34,163	\$34,163
Information Services	\$11,778	\$11,778
Finance Support Services	\$1,757	\$1,757
Human Resources	\$13,901	\$13,901
Risk Management	\$62	\$62
Wellness Program	\$36	\$36
Public Works Administration	\$10,794	\$10,794
Facilities Maintenance	\$13,159	\$13,159
Fleet	\$12,301	\$12,301
CIP Project Engineering	\$25,177	\$25,177
Transportation/Plan Engineering	\$10,231	\$10,231
Insurance ISF Fund	\$54,895	\$54,895
Cultural Activities	\$3,795	\$3,795
Economic Development	\$3,080	\$3,080
Natural Resource Protection	\$7,055	\$7,055
Community Promotion	\$4,493	\$4,493
Community Services Group	\$109	\$109
Finance Non Departmental	\$1,907	\$1,907
Community Development Admin	\$9,901	\$9,901
Commissions & Committees	\$177	\$177
Development Review	\$12,028	\$12,028
Long Range Planning	\$1,313	\$1,313
Development Services	\$11,456	\$11,456
Building and Safety	\$25,911	\$25,911
Human Relations	\$4,036	\$4,036
Parks Maintenance	\$29,537	\$29,537
Swim Center Maintenance	\$5,762	\$5,762
Urban Forest Services	\$9,484	\$9,484
Streets Maintenance	\$13,061	\$13,061
Traffic Signals & Lighting	\$5,930	\$5,930
Stormwater and Flood Control	\$9,058	\$9,058
Water Administration/Engineering	\$37	\$37
Solid Waste Recycling	\$995	\$995
Recreation Administration	\$8,910	\$8,910
Recreation Facilities	\$2,173	\$2,173
Youth Services	\$9,745	\$9,745
Community Services	\$5,417	\$5,417
Ranger Program	\$5,664	\$5,664

City Attorney
Departmental Cost
Allocation Summary

	Total	City Attorney
Aquatics	\$4,594	\$4,594
Golf Course	\$6,794	\$6,794
Jack House	\$83	\$83
Police Administration	\$22,806	\$22,806
Patrol	\$106,602	\$106,602
Investigations	\$31,819	\$31,819
Police Support Services	\$28,368	\$28,368
Neighborhood Services	\$2,618	\$2,618
Traffic Safety	\$9,089	\$9,089
Fire Administration	\$10,692	\$10,692
Emergency Response	\$116,168	\$116,168
Hazard Prevention	\$10,110	\$10,110
Training Services	\$843	\$843
Fire Apparatus Service	\$4,329	\$4,329
Fire Station	\$343	\$343
Disaster Assistance	\$708	\$708
FD202 Downtown Bid Fund	\$3,107	\$3,107
FD206 Law Enforcement Grant Fund	\$487	\$487
FD208 Tourism Bid Fund	\$15,792	\$15,792
FD401 Capital Outlay Engineering	\$24	\$24
FD402 Fleet Replace	\$2	\$2
FD504 LOVR Impace Fee	\$3,084	\$3,084
FD505 Affordable Housing Fund	\$3,767	\$3,767
FD601 Water Fund	\$72,630	\$72,630
FD602 Sewer Fund	\$85,880	\$85,880
FD611 Parking Fund	\$28,418	\$28,418
FD621Transit Fund	\$10,383	\$10,383
FD705 Whale Rock Fund	\$10,129	\$10,129
FD711 Hazardous Mat Task Force Fund	\$509	\$509
FD715 Boysen Ranch	\$34	\$34
Total	\$1,010,405	\$1,010,405

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$566,656			\$566,656
Deductions:				
COVID-19	(\$12)			
Total deductions:	<u>(\$12)</u>			<u>(\$12)</u>
Allocated additions:				
10000000 - Building Charge	\$2,647		\$2,647	
1011002 - City Council	\$1,042	\$349	\$1,391	
1011001 - City Administration	\$5,016	\$1,748	\$6,764	
1011501 - City Attorney	\$5,617	\$852	\$6,469	
1012000 - Finance		\$12,784	\$12,784	
1011101 - Network Services		\$28,449	\$28,449	
1011103 - Information Services		\$5,427	\$5,427	
1012006 - Finance Support Services		\$739	\$739	
1013001 - Human Resources		\$16,669	\$16,669	
1013003 - Wellness Program		\$40	\$40	
1015005 - Facilities Maintenance		\$12,682	\$12,682	
8020000 - Insurance ISF Fund		\$53,249	\$53,249	
Total allocated additions:	<u>\$14,322</u>	<u>\$132,988</u>	<u>\$147,310</u>	<u>\$147,310</u>
Total to be allocated	<u><u>\$580,966</u></u>	<u><u>\$132,988</u></u>		<u><u>\$713,954</u></u>

	City Clerk Schedule of costs to be allocated by function				
	<u>Total</u>	<u>General & Admin</u>	<u>City Clerk Services</u>	<u>Public Counter/Main City Phone</u>	<u>General Government</u>
<u>Wages & Benefits</u>					
SALARIES & WAGES	\$269,798	\$40,470	\$140,295	\$51,262	\$37,771
FRINGE BENEFITS	\$140,898	\$21,135	\$73,267	\$26,771	\$19,725
<u>Other Expense and Cost</u>					
SERVICES & SUPPLIES	\$13,584	\$2,038	\$7,064	\$2,581	\$1,901
ADVERTISING & PUBLIC OUTREACH	\$8,659		\$8,659		
OTHER CONTRACT SERVICES	\$128,883			\$54,131	\$74,752
PUBLICATIONS & SUBSCRIPTIONS	\$4,822		\$4,822		
COVID-19	\$12	\$12			
Departmental Expenditures	\$566,656	\$63,655	\$234,107	\$134,745	\$134,149
<u>Cost Adjustments</u>					
Deductions	(\$12)	(\$12)			
Additions: 1st					
Other	\$14,322	\$14,322			
Functional Cost	\$580,966	\$77,965	\$234,107	\$134,745	\$134,149
Reallocate Admin		(\$77,965)	\$36,287	\$20,885	\$20,793
Allocable Costs	\$580,966		\$270,394	\$155,630	\$154,942
Unallocated	(\$154,942)				(\$154,942)
1st Allocation	\$426,024		\$270,394	\$155,630	
Additions: 2nd					
Other	\$132,988	\$132,988			
Functional Cost	\$132,988	\$132,988			
Reallocate Admin		(\$132,988)	\$61,895	\$35,625	\$35,468
Allocable Costs	\$132,988		\$61,895	\$35,625	\$35,468
Unallocated	(\$35,468)				(\$35,468)
2nd Allocation	\$97,520		\$61,895	\$35,625	
Total allocated	\$523,544		\$332,289	\$191,255	

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	10	3.521 %	\$9,521		\$9,521	\$3,893	\$13,414
Fire Administration	7	2.465 %	\$6,665		\$6,665	\$2,725	\$9,390
FD601 Water Fund	13	4.577 %	\$12,377		\$12,377	\$5,061	\$17,438
FD602 Sewer Fund	7	2.465 %	\$6,665		\$6,665	\$2,725	\$9,390
Recreation Administration	7	2.465 %	\$6,665		\$6,665	\$2,725	\$9,390
City Administration	101	35.563 %	\$96,161		\$96,161		\$96,161
Public Works Administration	33	11.620 %	\$31,419		\$31,419	\$12,846	\$44,265
City Attorney	24	8.451 %	\$22,850		\$22,850		\$22,850
Human Resources	8	2.817 %	\$7,617		\$7,617	\$3,114	\$10,731
Finance	11	3.873 %	\$10,473		\$10,473	\$4,282	\$14,755
Community Development Admin	54	19.014 %	\$51,413		\$51,413	\$21,021	\$72,434
FD611 Parking Fund	3	1.056 %	\$2,856		\$2,856	\$1,168	\$4,024
FD621Transit Fund	6	2.113 %	\$5,712		\$5,712	\$2,335	\$8,047
Total	284	100.000 %	\$270,394		\$270,394	\$61,895	\$332,289

(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
Police Administration	550	1.196 %	\$1,862		\$1,862	\$446	\$2,308
Fire Administration	425	0.925 %	\$1,439		\$1,439	\$345	\$1,784
Stormwater and Flood Control	715	1.555 %	\$2,421		\$2,421	\$580	\$3,001
Recreation Administration	600	1.305 %	\$2,031		\$2,031	\$487	\$2,518
Facilities Maintenance	500	1.088 %	\$1,693		\$1,693	\$406	\$2,099
Long Range Planning	400	0.870 %	\$1,354		\$1,354	\$325	\$1,679
Building and Safety	1,553	3.378 %	\$5,258		\$5,258	\$1,260	\$6,518
Development Review	1,390	3.024 %	\$4,706		\$4,706	\$1,128	\$5,834
Economic Development	100	0.218 %	\$339		\$339	\$81	\$420
Natural Resource Protection	200	0.435 %	\$677		\$677	\$162	\$839
Public Works Administration	700	1.523 %	\$2,370		\$2,370	\$568	\$2,938
Transportation/Plan Engineering	700	1.523 %	\$2,370		\$2,370	\$568	\$2,938
City Administration	1,600	3.481 %	\$5,417		\$5,417		\$5,417
City Attorney	460	1.001 %	\$1,557		\$1,557		\$1,557
Human Resources	775	1.686 %	\$2,624		\$2,624	\$629	\$3,253
Finance	1,550	3.372 %	\$5,247		\$5,247	\$1,258	\$6,505
Network Services	500	1.088 %	\$1,693		\$1,693	\$406	\$2,099
Recreation Facilities	436	0.948 %	\$1,476		\$1,476	\$354	\$1,830
Fleet	450	0.979 %	\$1,523		\$1,523	\$365	\$1,888
Information Services	400	0.870 %	\$1,354		\$1,354	\$325	\$1,679
Community Promotion	25	0.054 %	\$85		\$85	\$20	\$105
Community Development Admin	645	1.403 %	\$2,184		\$2,184	\$523	\$2,707
Parks Maintenance	1,510	3.285 %	\$5,112		\$5,112	\$1,225	\$6,337
Swim Center Maintenance	200	0.435 %	\$677		\$677	\$162	\$839
Urban Forest Services	450	0.979 %	\$1,523		\$1,523	\$365	\$1,888
Streets Maintenance	1,065	2.317 %	\$3,606		\$3,606	\$864	\$4,470
Traffic Signals & Lighting	200	0.435 %	\$677		\$677	\$162	\$839
Youth Services	1,978	4.303 %	\$6,696		\$6,696	\$1,605	\$8,301
Community Services	306	0.666 %	\$1,036		\$1,036	\$248	\$1,284
Ranger Program	775	1.686 %	\$2,624		\$2,624	\$629	\$3,253
Patrol	4,300	9.354 %	\$14,558		\$14,558	\$3,489	\$18,047
Investigations	1,200	2.610 %	\$4,063		\$4,063	\$974	\$5,037
Police Support Services	2,096	4.559 %	\$7,096		\$7,096	\$1,701	\$8,797
Neighborhood Services	319	0.694 %	\$1,080		\$1,080	\$259	\$1,339
Traffic Safety	400	0.870 %	\$1,354		\$1,354	\$325	\$1,679
Emergency Response	4,675	10.170 %	\$15,827		\$15,827	\$3,793	\$19,620
FD601 Water Fund	3,351	7.290 %	\$11,345		\$11,345	\$2,719	\$14,064
FD602 Sewer Fund	3,503	7.620 %	\$11,859		\$11,859	\$2,842	\$14,701
FD621Transit Fund	400	0.870 %	\$1,354		\$1,354	\$325	\$1,679
FD705 Whale Rock Fund	400	0.870 %	\$1,354		\$1,354	\$325	\$1,679
FD208 Tourism Bid Fund	175	0.381 %	\$592		\$592	\$142	\$734

City Clerk

Detail allocation of

Public Counter/Main City Phone

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Golf Course	686	1.492 %	\$2,322		\$2,322	\$557	\$2,879
Aquatics	957	2.082 %	\$3,240		\$3,240	\$776	\$4,016
FD611 Parking Fund	1,100	2.393 %	\$3,724		\$3,724	\$892	\$4,616
Fire Apparatus Service	200	0.435 %	\$677		\$677	\$162	\$839
Commissions & Committees	100	0.218 %	\$339		\$339	\$81	\$420
FD205 CDBG Fund	100	0.218 %	\$339		\$339	\$81	\$420
Hazard Prevention	800	1.740 %	\$2,708		\$2,708	\$649	\$3,357
FD711 Hazardous Mat Task Force Fund	50	0.106 %	\$168		\$168	\$37	\$205
Total	45,970	100.000 %	\$155,630		\$155,630	\$35,625	\$191,255

(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	\$101,578	\$96,161	\$5,417
City Attorney	\$24,407	\$22,850	\$1,557
Finance	\$21,260	\$14,755	\$6,505
Network Services	\$2,099		\$2,099
Information Services	\$1,679		\$1,679
Human Resources	\$13,984	\$10,731	\$3,253
Public Works Administration	\$47,203	\$44,265	\$2,938
Facilities Maintenance	\$2,099		\$2,099
Fleet	\$1,888		\$1,888
Transportation/Plan Engineering	\$2,938		\$2,938
Economic Development	\$420		\$420
Natural Resource Protection	\$839		\$839
Community Promotion	\$105		\$105
Community Development Admin	\$75,141	\$72,434	\$2,707
Commissions & Committees	\$420		\$420
Development Review	\$5,834		\$5,834
Long Range Planning	\$1,679		\$1,679
Building and Safety	\$6,518		\$6,518
Parks Maintenance	\$6,337		\$6,337
Swim Center Maintenance	\$839		\$839
Urban Forest Services	\$1,888		\$1,888
Streets Maintenance	\$4,470		\$4,470
Traffic Signals & Lighting	\$839		\$839
Stormwater and Flood Control	\$3,001		\$3,001
Recreation Administration	\$11,908	\$9,390	\$2,518
Recreation Facilities	\$1,830		\$1,830
Youth Services	\$8,301		\$8,301
Community Services	\$1,284		\$1,284
Ranger Program	\$3,253		\$3,253
Aquatics	\$4,016		\$4,016
Golf Course	\$2,879		\$2,879
Police Administration	\$15,722	\$13,414	\$2,308
Patrol	\$18,047		\$18,047
Investigations	\$5,037		\$5,037
Police Support Services	\$8,797		\$8,797
Neighborhood Services	\$1,339		\$1,339
Traffic Safety	\$1,679		\$1,679
Fire Administration	\$11,174	\$9,390	\$1,784
Emergency Response	\$19,620		\$19,620
Hazard Prevention	\$3,357		\$3,357

City Clerk
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Clerk Services</u>	<u>Public Counter/Main City Phone</u>
Fire Apparatus Service	\$839		\$839
FD205 CDBG Fund	\$420		\$420
FD208 Tourism Bid Fund	\$734		\$734
FD601 Water Fund	\$31,502	\$17,438	\$14,064
FD602 Sewer Fund	\$24,091	\$9,390	\$14,701
FD611 Parking Fund	\$8,640	\$4,024	\$4,616
FD621Transit Fund	\$9,726	\$8,047	\$1,679
FD705 Whale Rock Fund	\$1,679		\$1,679
FD711 Hazardous Mat Task Force Fund	\$205		\$205
Total	\$523,544	\$332,289	\$191,255

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, Support Services and Information Technology. It is responsible for managing the City's financial and information technology operations in accordance with established policies and plans. Program goals are: developing and implementing efficient and effective financial policies, plans and reporting systems that help the operating departments achieve their objectives and assure the City's long-term fiscal health; protecting the City's assets from unauthorized use; effectively using the City's information technology resources to improve productivity, customer service and public access to City information; and providing quality service to all of the department's customers—both external and internal to the organization. The 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 six major activities: utility billing, business tax, accounts receivable, cashier and public counter, revenue forecasts 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.

Costs are allocated as follows:

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

SCHEDULE 6.01

FINANCE

NATURE AND EXTENT OF SERVICE

CONTINUED

- **Payroll** - These costs are associated with activities involved with processing the City's employee payroll. Costs are allocated based on full time equivalent (FTE) by fund/department/division.
- **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.
- **Utility Billing Costs**– These costs are associated with water and sewer utility billing. Costs are allocated 50% each to Fund 601 Water and/or 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.

Finance

Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures Per Financial Statement:	\$1,789,888			\$1,789,888
Deductions:				
REVENUE-GEN GOVERNMENT	(\$10,847)			
BUDGET - GEN GOVERNMENT	(\$2,635)			
COVID-19	(\$10,268)			
Total deductions:	(\$23,750)			(\$23,750)
Allocated additions:				
10000000 - Building Charge	\$10,333		\$10,333	
1011002 - City Council	\$3,273	\$1,095	\$4,368	
1011001 - City Administration	\$15,754	\$5,489	\$21,243	
1011501 - City Attorney	\$17,642	\$2,675	\$20,317	
1011021 - City Clerk	\$15,720	\$5,540	\$21,260	
1012000 - Finance		\$2,830	\$2,830	
1011101 - Network Services		\$73,674	\$73,674	
1011103 - Information Services		\$13,024	\$13,024	
1012006 - Finance Support Services		\$4,489	\$4,489	
1013001 - Human Resources		\$40,006	\$40,006	
1013003 - Wellness Program		\$116	\$116	
1015005 - Facilities Maintenance		\$49,511	\$49,511	
8020000 - Insurance ISF Fund		\$128,542	\$128,542	
Total allocated additions:	\$62,722	\$326,991	\$389,713	\$389,713
Total to be allocated	\$1,828,860	\$326,991		\$2,155,851

Finance
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Bus Lic. Trans Occ Tax & Tourism</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Purchasing</u>	<u>General Finance</u>	<u>Utility Billing</u>	<u>Utility Billing Costs</u>	<u>Cashier</u>
<u>Wages & Benefits</u>										
SALARIES & WAGES	\$1,028,822	\$189,509	\$43,622	\$140,743	\$144,961	\$107,512	\$209,571	\$14,301		\$85,289
FRINGE BENEFITS	\$451,637	\$83,192	\$19,149	\$61,784	\$63,636	\$47,196	\$91,998	\$6,278		\$37,441
<u>Other Expense and Cost</u>										
REVENUE-CONTRACT SVC	\$51,050		\$36,125						\$14,925	
REVENUE-GEN GOVERNME	\$10,847	\$10,847								
BUDGET - GEN GOVERNME	\$2,635	\$2,635								
SERVICES AND SUPPLIES	\$234,629	\$43,219	\$9,948	\$32,097	\$33,059	\$24,519	\$47,794	\$3,261		\$19,451
COVID-19	\$10,268	\$10,268								
Departmental Expenditures	\$1,789,888	\$339,670	\$108,844	\$234,624	\$241,656	\$179,227	\$349,363	\$23,840	\$14,925	\$142,181
<u>Cost Adjustments</u>										
Deductions	(\$23,750)	(\$23,750)								
Additions: 1st										
Other	\$62,722		\$4,284	\$5,027	\$4,507	\$6,290	\$30,757	\$1,028		\$3,702
Functional Cost	\$1,828,860	\$315,920	\$113,128	\$239,651	\$246,163	\$185,517	\$380,120	\$24,868	\$14,925	\$145,883
Reallocate Admin		(\$315,920)	\$23,711	\$51,111	\$52,643	\$39,043	\$76,106	\$5,193	\$3,251	\$30,973
Allocable Costs	\$1,828,860		\$136,839	\$290,762	\$298,806	\$224,560	\$456,226	\$30,061	\$18,176	\$176,856
Unallocated	(\$136,839)		(\$136,839)							
1st Allocation	\$1,692,021			\$290,762	\$298,806	\$224,560	\$456,226	\$30,061	\$18,176	\$176,856
Additions: 2nd										
Finance	\$2,830		\$193	\$227	\$203	\$284	\$1,388	\$46		\$167
Other	\$324,161		\$22,142	\$25,982	\$23,294	\$32,509	\$158,961	\$5,311		\$19,134
Functional Cost	\$326,991		\$22,335	\$26,209	\$23,497	\$32,793	\$160,349	\$5,357		\$19,301
Allocable Costs	\$326,991		\$22,335	\$26,209	\$23,497	\$32,793	\$160,349	\$5,357		\$19,301
Unallocated	(\$22,335)		(\$22,335)							
2nd Allocation	\$304,656			\$26,209	\$23,497	\$32,793	\$160,349	\$5,357		\$19,301
Total allocated	\$1,996,677			\$316,971	\$322,303	\$257,353	\$616,575	\$35,418	\$18,176	\$196,157

Finance

Schedule of costs to be
allocated by function

	<u>Budget</u>
<u>Wages & Benefits</u>	
SALARIES & WAGES	\$93,314
FRINGE BENEFITS	\$40,963
<u>Other Expense and Cost</u>	
REVENUE-CONTRACT SVC	
REVENUE-GEN GOVERNME	
BUDGET - GEN GOVERNME	
SERVICES AND SUPPLIES	\$21,281
COVID-19	
Departmental Expenditures	\$155,558
<u>Cost Adjustments</u>	
Deductions	
Additions: 1st	
Other	\$7,127
Functional Cost	\$162,685
Reallocate Admin	\$33,889
Allocable Costs	\$196,574
Unallocated	
1st Allocation	\$196,574
Additions: 2nd	
Finance	\$322
Other	\$36,828
Functional Cost	\$37,150
Allocable Costs	\$37,150
Unallocated	
2nd Allocation	\$37,150
Total allocated	\$233,724

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	1,669	9.377 %	\$27,266		\$27,266	\$2,537	\$29,803
FD611 Parking Fund	948	5.326 %	\$15,487		\$15,487	\$1,441	\$16,928
FD602 Sewer Fund	2,451	13.771 %	\$40,041		\$40,041	\$3,726	\$43,767
FD621Transit Fund	274	1.539 %	\$4,476		\$4,476	\$417	\$4,893
FD705 Whale Rock Fund	181	1.017 %	\$2,957		\$2,957	\$275	\$3,232
FD711 Hazardous Mat Task Force Fund	12	0.067 %	\$196		\$196	\$18	\$214
City Council	17	0.096 %	\$278		\$278		\$278
Economic Development	33	0.185 %	\$539		\$539	\$50	\$589
Natural Resource Protection	89	0.500 %	\$1,454		\$1,454	\$135	\$1,589
Community Promotion	82	0.461 %	\$1,340		\$1,340	\$125	\$1,465
Finance Support Services	203	1.141 %	\$3,316		\$3,316	\$309	\$3,625
Human Resources	210	1.180 %	\$3,431		\$3,431	\$319	\$3,750
Insurance ISF Fund	73	0.410 %	\$1,193		\$1,193	\$111	\$1,304
Wellness Program	15	0.084 %	\$245		\$245	\$23	\$268
Community Development Admin	299	1.680 %	\$4,885		\$4,885	\$455	\$5,340
Commissions & Committees	17	0.096 %	\$278		\$278	\$26	\$304
Development Review	165	0.927 %	\$2,696		\$2,696	\$251	\$2,947
Long Range Planning	12	0.067 %	\$196		\$196	\$18	\$214
Building and Safety	169	0.950 %	\$2,761		\$2,761	\$257	\$3,018
Public Works Administration	109	0.612 %	\$1,781		\$1,781	\$166	\$1,947
Parks Maintenance	526	2.955 %	\$8,593		\$8,593	\$800	\$9,393
Swim Center Maintenance	245	1.377 %	\$4,003		\$4,003	\$372	\$4,375
Urban Forest Services	196	1.101 %	\$3,202		\$3,202	\$298	\$3,500
Facilities Maintenance	1,406	7.900 %	\$22,970		\$22,970	\$2,137	\$25,107
Streets Maintenance	342	1.922 %	\$5,587		\$5,587	\$520	\$6,107
Stormwater and Flood Control	135	0.759 %	\$2,205		\$2,205	\$205	\$2,410
Traffic Signals & Lighting	103	0.579 %	\$1,683		\$1,683	\$157	\$1,840
Fleet	1,255	7.051 %	\$20,503		\$20,503	\$1,908	\$22,411
City Administration	174	0.978 %	\$2,843		\$2,843		\$2,843
Transportation/Plan Engineering	59	0.331 %	\$964		\$964	\$90	\$1,054
Recreation Administration	170	0.955 %	\$2,777		\$2,777	\$258	\$3,035
Recreation Facilities	89	0.500 %	\$1,454		\$1,454	\$135	\$1,589
Youth Services	625	3.512 %	\$10,210		\$10,210	\$950	\$11,160
Community Services	190	1.068 %	\$3,104		\$3,104	\$289	\$3,393
Ranger Program	61	0.343 %	\$997		\$997	\$93	\$1,090
Aquatics	85	0.478 %	\$1,389		\$1,389	\$129	\$1,518
Police Administration	834	4.686 %	\$13,625		\$13,625	\$1,268	\$14,893
Patrol	99	0.556 %	\$1,617		\$1,617	\$150	\$1,767
Investigations	38	0.214 %	\$621		\$621	\$58	\$679
Police Support Services	84	0.472 %	\$1,372		\$1,372	\$128	\$1,500
Neighborhood Services	18	0.101 %	\$294		\$294	\$27	\$321

Finance

Detail allocation of

Accounts Payable

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Traffic Safety	42	0.236 %	\$686		\$686	\$64	\$750
Emergency Response	263	1.478 %	\$4,297		\$4,297	\$400	\$4,697
Hazard Prevention	78	0.438 %	\$1,274		\$1,274	\$119	\$1,393
Training Services	109	0.612 %	\$1,781		\$1,781	\$166	\$1,947
Fire Station	58	0.326 %	\$948		\$948	\$88	\$1,036
Disaster Assistance	68	0.382 %	\$1,111		\$1,111	\$103	\$1,214
City Attorney	149	0.837 %	\$2,434		\$2,434		\$2,434
City Clerk	217	1.219 %	\$3,545		\$3,545		\$3,545
Network Services	514	2.888 %	\$8,397		\$8,397	\$781	\$9,178
Information Services	35	0.197 %	\$572		\$572	\$53	\$625
Golf Course	250	1.405 %	\$4,084		\$4,084	\$380	\$4,464
Fire Administration	258	1.450 %	\$4,215		\$4,215	\$392	\$4,607
Fire Apparatus Service	450	2.528 %	\$7,352		\$7,352	\$684	\$8,036
FD208 Tourism Bid Fund	177	0.994 %	\$2,892		\$2,892	\$269	\$3,161
FD205 CDBG Fund	1	0.006 %	\$16		\$16	\$2	\$18
FD202 Downtown Bid Fund	13	0.073 %	\$212		\$212	\$20	\$232
All Other	361	2.028 %	\$5,898		\$5,898	\$549	\$6,447
Recruit Academy	14	0.079 %	\$229		\$229	\$21	\$250
Tourism and Bid Promotion	2	0.011 %	\$33		\$33	\$3	\$36
CIP Project Engineering	111	0.624 %	\$1,813		\$1,813	\$169	\$1,982
Cultural Activities	2	0.011 %	\$33		\$33	\$3	\$36
FD201 Local Sales Tax Fund	530	2.978 %	\$8,658		\$8,658	\$806	\$9,464
FD401 Capital Outlay Engineering	241	1.354 %	\$3,937		\$3,937	\$366	\$4,303
FD404 Major Facility Replacement Fund	15	0.084 %	\$245		\$245	\$23	\$268
FD505 Affordable Housing Fund	1	0.006 %	\$16		\$16	\$2	\$18
Development Services	15	0.084 %	\$245		\$245	\$23	\$268
Human Relations	34	0.191 %	\$555		\$555	\$52	\$607
Jack House	10	0.056 %	\$163		\$163	\$15	\$178
Solid Waste Recycling	18	0.101 %	\$292		\$292	\$25	\$317
Total	17,798	100.000 %	\$290,762		\$290,762	\$26,209	\$316,971

(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
Police Administration	550	1.223 %	\$3,656		\$3,656	\$305	\$3,961
Fire Administration	425	0.945 %	\$2,825		\$2,825	\$236	\$3,061
Stormwater and Flood Control	715	1.590 %	\$4,752		\$4,752	\$397	\$5,149
Recreation Administration	600	1.335 %	\$3,988		\$3,988	\$333	\$4,321
Facilities Maintenance	500	1.112 %	\$3,323		\$3,323	\$277	\$3,600
Long Range Planning	400	0.890 %	\$2,659		\$2,659	\$222	\$2,881
Building and Safety	1,553	3.455 %	\$10,322		\$10,322	\$861	\$11,183
Development Review	1,390	3.092 %	\$9,239		\$9,239	\$771	\$10,010
Economic Development	100	0.222 %	\$665		\$665	\$55	\$720
Natural Resource Protection	200	0.445 %	\$1,329		\$1,329	\$111	\$1,440
Public Works Administration	700	1.557 %	\$4,653		\$4,653	\$388	\$5,041
Transportation/Plan Engineering	700	1.557 %	\$4,653		\$4,653	\$388	\$5,041
City Administration	1,600	3.559 %	\$10,635		\$10,635		\$10,635
City Attorney	460	1.023 %	\$3,058		\$3,058		\$3,058
City Clerk	535	1.190 %	\$3,556		\$3,556		\$3,556
Human Resources	775	1.724 %	\$5,151		\$5,151	\$430	\$5,581
Network Services	500	1.112 %	\$3,323		\$3,323	\$277	\$3,600
Recreation Facilities	436	0.970 %	\$2,898		\$2,898	\$242	\$3,140
Fleet	450	1.001 %	\$2,991		\$2,991	\$250	\$3,241
Information Services	400	0.890 %	\$2,659		\$2,659	\$222	\$2,881
Community Promotion	25	0.056 %	\$166		\$166	\$14	\$180
Community Development Admin	645	1.435 %	\$4,287		\$4,287	\$358	\$4,645
Parks Maintenance	1,510	3.359 %	\$10,037		\$10,037	\$838	\$10,875
Swim Center Maintenance	200	0.445 %	\$1,329		\$1,329	\$111	\$1,440
Urban Forest Services	450	1.001 %	\$2,991		\$2,991	\$250	\$3,241
Streets Maintenance	1,065	2.369 %	\$7,079		\$7,079	\$591	\$7,670
Traffic Signals & Lighting	200	0.445 %	\$1,329		\$1,329	\$111	\$1,440
Youth Services	1,978	4.400 %	\$13,147		\$13,147	\$1,097	\$14,244
Community Services	306	0.681 %	\$2,034		\$2,034	\$170	\$2,204
Ranger Program	775	1.724 %	\$5,151		\$5,151	\$430	\$5,581
Patrol	4,300	9.565 %	\$28,581		\$28,581	\$2,385	\$30,966
Investigations	1,200	2.669 %	\$7,976		\$7,976	\$666	\$8,642
Police Support Services	2,096	4.662 %	\$13,932		\$13,932	\$1,163	\$15,095
Neighborhood Services	319	0.710 %	\$2,120		\$2,120	\$177	\$2,297
Traffic Safety	400	0.890 %	\$2,659		\$2,659	\$222	\$2,881
Emergency Response	4,675	10.399 %	\$31,074		\$31,074	\$2,593	\$33,667
FD601 Water Fund	3,351	7.454 %	\$22,273		\$22,273	\$1,859	\$24,132
FD602 Sewer Fund	3,503	7.792 %	\$23,284		\$23,284	\$1,943	\$25,227
FD621Transit Fund	400	0.890 %	\$2,659		\$2,659	\$222	\$2,881
FD705 Whale Rock Fund	400	0.890 %	\$2,659		\$2,659	\$222	\$2,881
FD208 Tourism Bid Fund	175	0.389 %	\$1,163		\$1,163	\$97	\$1,260

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>
Golf Course	686	1.526 %	\$4,560		\$4,560	\$381	\$4,941
Aquatics	957	2.129 %	\$6,361		\$6,361	\$531	\$6,892
FD611 Parking Fund	1,100	2.447 %	\$7,311		\$7,311	\$610	\$7,921
Fire Apparatus Service	200	0.445 %	\$1,329		\$1,329	\$111	\$1,440
Commissions & Committees	100	0.222 %	\$665		\$665	\$55	\$720
FD205 CDBG Fund	100	0.222 %	\$665		\$665	\$55	\$720
Hazard Prevention	800	1.780 %	\$5,317		\$5,317	\$444	\$5,761
FD711 Hazardous Mat Task Force Fund	50	0.112 %	\$333		\$333	\$26	\$359
Total	44,955	100.000 %	\$298,806		\$298,806	\$23,497	\$322,303

(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	14,953	0.063 %	\$141		\$141		\$141
Cultural Activities	332,351	1.400 %	\$3,144		\$3,144	\$481	\$3,625
Economic Development	158,697	0.669 %	\$1,501		\$1,501	\$230	\$1,731
Natural Resource Protection	159,510	0.672 %	\$1,509		\$1,509	\$231	\$1,740
Community Promotion	356,303	1.501 %	\$3,371		\$3,371	\$516	\$3,887
City Attorney	184,736	0.778 %	\$1,748		\$1,748		\$1,748
City Clerk	155,948	0.657 %	\$1,475		\$1,475		\$1,475
Finance	299,162	1.260 %	\$2,830		\$2,830		\$2,830
Network Services	1,959,039	8.254 %	\$18,535		\$18,535	\$2,837	\$21,372
Information Services	73,065	0.308 %	\$691		\$691	\$106	\$797
Finance Support Services	153,927	0.649 %	\$1,456		\$1,456	\$223	\$1,679
Human Resources	295,048	1.243 %	\$2,792		\$2,792	\$427	\$3,219
Insurance ISF Fund	2,196,462	9.254 %	\$20,781		\$20,781	\$3,181	\$23,962
Wellness Program	3,114	0.013 %	\$29		\$29	\$5	\$34
Community Development Admin	177,366	0.747 %	\$1,678		\$1,678	\$257	\$1,935
Commissions & Committees	4,087	0.017 %	\$39		\$39	\$6	\$45
Development Review	158,824	0.669 %	\$1,503		\$1,503	\$230	\$1,733
Building and Safety	994,540	4.190 %	\$9,410		\$9,410	\$1,440	\$10,850
Public Works Administration	49,426	0.208 %	\$468		\$468	\$72	\$540
Parks Maintenance	1,386,231	5.841 %	\$13,115		\$13,115	\$2,008	\$15,123
Swim Center Maintenance	271,891	1.146 %	\$2,572		\$2,572	\$394	\$2,966
Urban Forest Services	293,406	1.236 %	\$2,776		\$2,776	\$425	\$3,201
Facilities Maintenance	655,662	2.762 %	\$6,203		\$6,203	\$950	\$7,153
Streets Maintenance	316,181	1.332 %	\$2,991		\$2,991	\$458	\$3,449
Stormwater and Flood Control	206,757	0.871 %	\$1,956		\$1,956	\$299	\$2,255
Traffic Signals & Lighting	294,783	1.242 %	\$2,789		\$2,789	\$427	\$3,216
Fleet	625,930	2.637 %	\$5,922		\$5,922	\$907	\$6,829
City Administration	438,875	1.849 %	\$4,152		\$4,152		\$4,152
Transportation/Plan Engineering	51,070	0.215 %	\$483		\$483	\$74	\$557
Recreation Administration	98,747	0.416 %	\$934		\$934	\$143	\$1,077
Recreation Facilities	10,706	0.045 %	\$101		\$101	\$16	\$117
Youth Services	91,461	0.385 %	\$865		\$865	\$132	\$997
Community Services	123,970	0.522 %	\$1,173		\$1,173	\$180	\$1,353
Ranger Program	49,426	0.208 %	\$468		\$468	\$72	\$540
Aquatics	54,001	0.228 %	\$511		\$511	\$78	\$589
Golf Course	200,348	0.844 %	\$1,896		\$1,896	\$290	\$2,186
Police Administration	682,437	2.875 %	\$6,457		\$6,457	\$988	\$7,445
Patrol	163,999	0.691 %	\$1,552		\$1,552	\$238	\$1,790
Investigations	29,871	0.126 %	\$283		\$283	\$43	\$326
Police Support Services	142,055	0.599 %	\$1,344		\$1,344	\$206	\$1,550
Neighborhood Services	37,349	0.157 %	\$353		\$353	\$54	\$407

Finance
Detail allocation of
Purchasing

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Traffic Safety	26,596	0.112 %	\$252		\$252	\$39	\$291
Fire Administration	150,536	0.634 %	\$1,424		\$1,424	\$218	\$1,642
Emergency Response	144,964	0.611 %	\$1,372		\$1,372	\$210	\$1,582
Fire Apparatus Service	151,934	0.640 %	\$1,437		\$1,437	\$220	\$1,657
Hazard Prevention	71,917	0.303 %	\$680		\$680	\$104	\$784
Training Services	73,793	0.311 %	\$698		\$698	\$107	\$805
Fire Station	30,106	0.127 %	\$285		\$285	\$44	\$329
Disaster Assistance	62,052	0.261 %	\$587		\$587	\$90	\$677
FD202 Downtown Bid Fund	272,165	1.147 %	\$2,575		\$2,575	\$394	\$2,969
FD208 Tourism Bid Fund	1,182,082	4.980 %	\$11,184		\$11,184	\$1,712	\$12,896
FD601 Water Fund	1,722,714	7.258 %	\$16,299		\$16,299	\$2,495	\$18,794
FD611 Parking Fund	1,023,326	4.312 %	\$9,682		\$9,682	\$1,482	\$11,164
FD602 Sewer Fund	2,652,218	11.174 %	\$25,093		\$25,093	\$3,841	\$28,934
FD621Transit Fund	551,747	2.325 %	\$5,220		\$5,220	\$799	\$6,019
FD705 Whale Rock Fund	337,028	1.420 %	\$3,189		\$3,189	\$488	\$3,677
FD711 Hazardous Mat Task Force Fund	31,384	0.132 %	\$297		\$297	\$45	\$342
Finance Non Departmental	161,316	0.680 %	\$1,526		\$1,526	\$234	\$1,760
Long Range Planning	68,722	0.290 %	\$650		\$650	\$100	\$750
Human Relations	353,546	1.490 %	\$3,345		\$3,345	\$512	\$3,857
CIP Project Engineering	84,130	0.354 %	\$796		\$796	\$122	\$918
Jack House	7,238	0.030 %	\$68		\$68	\$10	\$78
FD401 Capital Outlay Engineering	2,080	0.009 %	\$20		\$20	\$3	\$23
FD404 Major Facility Replacement Fund							
FD505 Affordable Housing Fund	330,000	1.390 %	\$3,122		\$3,122	\$478	\$3,600
Risk Management	3,893	0.016 %	\$37		\$37	\$6	\$43
Solid Waste Recycling	13,947	0.059 %	\$132		\$132	\$20	\$152
FD402 Fleet Replace	207	0.001 %	\$2		\$2		\$2
FD504 LOVR Impace Fee	270,094	1.138 %	\$2,555		\$2,555	\$391	\$2,946
FD715 Boysen Ranch	3,341	0.017 %	\$36		\$36	\$5	\$41
Total	23,734,790	100.000 %	\$224,560		\$224,560	\$32,793	\$257,353

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

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	157,339	0.179 %	\$817		\$817		\$817
Cultural Activities	332,351	0.378 %	\$1,725		\$1,725	\$628	\$2,353
Economic Development	269,768	0.307 %	\$1,400		\$1,400	\$509	\$1,909
Natural Resource Protection	617,952	0.703 %	\$3,207		\$3,207	\$1,167	\$4,374
Community Promotion	393,509	0.448 %	\$2,042		\$2,042	\$743	\$2,785
City Attorney	1,000,636	1.138 %	\$5,193		\$5,193		\$5,193
City Clerk	566,644	0.645 %	\$2,941		\$2,941		\$2,941
Network Services	2,992,351	3.404 %	\$15,529		\$15,529	\$5,650	\$21,179
Finance Support Services	153,927	0.175 %	\$799		\$799	\$291	\$1,090
Human Resources	1,217,672	1.385 %	\$6,319		\$6,319	\$2,299	\$8,618
Insurance ISF Fund	4,808,289	5.470 %	\$24,954		\$24,954	\$9,079	\$34,033
Wellness Program	3,114	0.004 %	\$16		\$16	\$6	\$22
Community Development Admin	867,164	0.986 %	\$4,500		\$4,500	\$1,637	\$6,137
Commissions & Committees	15,513	0.018 %	\$81		\$81	\$29	\$110
Development Review	1,053,548	1.198 %	\$5,468		\$5,468	\$1,989	\$7,457
Long Range Planning	114,993	0.131 %	\$597		\$597	\$217	\$814
Building and Safety	2,269,498	2.582 %	\$11,778		\$11,778	\$4,285	\$16,063
Public Works Administration	945,448	1.075 %	\$4,907		\$4,907	\$1,785	\$6,692
Parks Maintenance	2,587,151	2.943 %	\$13,427		\$13,427	\$4,885	\$18,312
Swim Center Maintenance	504,654	0.574 %	\$2,619		\$2,619	\$953	\$3,572
Urban Forest Services	830,659	0.945 %	\$4,311		\$4,311	\$1,569	\$5,880
Facilities Maintenance	1,152,577	1.311 %	\$5,982		\$5,982	\$2,176	\$8,158
Streets Maintenance	1,143,992	1.301 %	\$5,937		\$5,937	\$2,160	\$8,097
Stormwater and Flood Control	793,352	0.902 %	\$4,117		\$4,117	\$1,498	\$5,615
Traffic Signals & Lighting	519,399	0.591 %	\$2,696		\$2,696	\$981	\$3,677
Fleet	1,077,423	1.226 %	\$5,591		\$5,591	\$2,034	\$7,625
City Administration	1,266,811	1.441 %	\$6,574		\$6,574		\$6,574
Transportation/Plan Engineering	896,195	1.019 %	\$4,651		\$4,651	\$1,692	\$6,343
Recreation Administration	780,489	0.888 %	\$4,050		\$4,050	\$1,474	\$5,524
Recreation Facilities	190,312	0.216 %	\$988		\$988	\$359	\$1,347
Youth Services	853,586	0.971 %	\$4,430		\$4,430	\$1,612	\$6,042
Ranger Program	496,081	0.564 %	\$2,575		\$2,575	\$937	\$3,512
Aquatics	402,346	0.458 %	\$2,088		\$2,088	\$760	\$2,848
Police Administration	1,997,594	2.272 %	\$10,367		\$10,367	\$3,772	\$14,139
Patrol	9,337,298	10.621 %	\$48,458		\$48,458	\$17,631	\$66,089
Investigations	2,786,997	3.170 %	\$14,464		\$14,464	\$5,263	\$19,727
Neighborhood Services	229,238	0.261 %	\$1,190		\$1,190	\$433	\$1,623
Traffic Safety	796,078	0.906 %	\$4,131		\$4,131	\$1,503	\$5,634
Fire Administration	936,461	1.065 %	\$4,860		\$4,860	\$1,768	\$6,628
Emergency Response	10,175,128	11.574 %	\$52,806		\$52,806	\$19,213	\$72,019
Hazard Prevention	885,601	1.007 %	\$4,596		\$4,596	\$1,672	\$6,268

Finance
Detail allocation of
General Finance

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Training Services	73,793	0.084 %	\$383		\$383	\$139	\$522
Fire Station	30,106	0.034 %	\$156		\$156	\$57	\$213
Disaster Assistance	62,052	0.071 %	\$322		\$322	\$117	\$439
FD202 Downtown Bid Fund	272,165	0.310 %	\$1,412		\$1,412	\$514	\$1,926
FD601 Water Fund	6,361,662	7.237 %	\$33,015		\$33,015	\$12,013	\$45,028
FD611 Parking Fund	2,489,100	2.831 %	\$12,918		\$12,918	\$4,700	\$17,618
FD602 Sewer Fund	7,522,181	8.557 %	\$39,038		\$39,038	\$14,204	\$53,242
Golf Course	595,060	0.677 %	\$3,088		\$3,088	\$1,124	\$4,212
FD705 Whale Rock Fund	887,145	1.009 %	\$4,604		\$4,604	\$1,675	\$6,279
Information Services	1,031,587	1.173 %	\$5,354		\$5,354	\$1,948	\$7,302
FD208 Tourism Bid Fund	1,383,208	1.573 %	\$7,178		\$7,178	\$2,612	\$9,790
FD621Transit Fund	909,464	1.035 %	\$4,720		\$4,720	\$1,717	\$6,437
FD206 Law Enforcement Grant Fund	42,648	0.049 %	\$221		\$221	\$81	\$302
Fire Apparatus Service	379,185	0.431 %	\$1,968		\$1,968	\$716	\$2,684
Police Support Services	2,484,815	2.827 %	\$12,895		\$12,895	\$4,692	\$17,587
Community Services	474,519	0.540 %	\$2,463		\$2,463	\$896	\$3,359
FD711 Hazardous Mat Task Force Fund	44,601	0.051 %	\$231		\$231	\$84	\$315
Finance Non Departmental	167,004	0.190 %	\$867		\$867	\$315	\$1,182
Development Services	1,003,441	1.141 %	\$5,208		\$5,208	\$1,895	\$7,103
Human Relations	353,546	0.402 %	\$1,835		\$1,835	\$668	\$2,503
CIP Project Engineering	2,205,278	2.509 %	\$11,445		\$11,445	\$4,164	\$15,609
Jack House	7,238	0.008 %	\$38		\$38	\$14	\$52
FD401 Capital Outlay Engineering	2,080	0.002 %	\$11		\$11	\$4	\$15
FD505 Affordable Housing Fund	330,000	0.375 %	\$1,713		\$1,713	\$623	\$2,336
Community Services Group	9,593	0.011 %	\$50		\$50	\$18	\$68
Risk Management	5,402	0.006 %	\$28		\$28	\$10	\$38
Water Administration/Engineering	3,180	0.004 %	\$17		\$17	\$6	\$23
Solid Waste Recycling	87,156	0.099 %	\$452		\$452	\$165	\$617
FD402 Fleet Replace	207		\$1		\$1		\$1
FD504 LOVR Impace Fee	270,094	0.307 %	\$1,402		\$1,402	\$510	\$1,912
FD715 Boysen Ranch	3,341	0.005 %	\$12		\$12	\$9	\$21
Total	87,909,989	100.000 %	\$456,226		\$456,226	\$160,349	\$616,575

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

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 %	\$15,031		\$15,031	\$2,679	\$17,710
FD602 Sewer Fund	50	50.000 %	\$15,030		\$15,030	\$2,678	\$17,708
Total	100	100.000 %	\$30,061		\$30,061	\$5,357	\$35,418

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

Source: Salary & Wage Analysis

Finance

Detail allocation of

Utility Billing Costs

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD601 Water Fund	50	50.000 %	\$9,088		\$9,088		\$9,088
FD602 Sewer Fund	50	50.000 %	\$9,088		\$9,088		\$9,088
Total	100	100.000 %	\$18,176		\$18,176		\$18,176

(A) Alloc basis:

Direct Allocation to Water (FD601) & Sewer (FD602)

Source:

Expenditures

Finance

Detail allocation of

Cashier

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD611 Parking Fund	727	7.270 %	\$12,857		\$12,857	\$1,403	\$14,260
FD621Transit Fund	106	1.060 %	\$1,875		\$1,875	\$205	\$2,080
FD601 Water Fund	1,406	14.060 %	\$24,866		\$24,866	\$2,714	\$27,580
FD602 Sewer Fund	1,406	14.060 %	\$24,866		\$24,866	\$2,714	\$27,580
All Other	6,355	63.550 %	\$112,392		\$112,392	\$12,265	\$124,657
Total	10,000	100.000 %	\$176,856		\$176,856	\$19,301	\$196,157

(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	157,339	0.179 %	\$352		\$352		\$352
Cultural Activities	332,351	0.378 %	\$743		\$743	\$145	\$888
Economic Development	269,768	0.307 %	\$603		\$603	\$118	\$721
Natural Resource Protection	617,952	0.703 %	\$1,382		\$1,382	\$270	\$1,652
Community Promotion	393,509	0.448 %	\$880		\$880	\$172	\$1,052
City Attorney	1,000,636	1.138 %	\$2,238		\$2,238		\$2,238
City Clerk	566,644	0.645 %	\$1,267		\$1,267		\$1,267
Network Services	2,992,351	3.404 %	\$6,691		\$6,691	\$1,309	\$8,000
Finance Support Services	153,927	0.175 %	\$344		\$344	\$67	\$411
Human Resources	1,217,672	1.385 %	\$2,723		\$2,723	\$533	\$3,256
Insurance ISF Fund	4,808,289	5.470 %	\$10,752		\$10,752	\$2,104	\$12,856
Wellness Program	3,114	0.004 %	\$7		\$7	\$1	\$8
Community Development Admin	867,164	0.986 %	\$1,939		\$1,939	\$379	\$2,318
Commissions & Committees	15,513	0.018 %	\$35		\$35	\$7	\$42
Development Review	1,053,548	1.198 %	\$2,356		\$2,356	\$461	\$2,817
Long Range Planning	114,993	0.131 %	\$257		\$257	\$50	\$307
Building and Safety	2,269,498	2.582 %	\$5,075		\$5,075	\$993	\$6,068
Public Works Administration	945,448	1.075 %	\$2,114		\$2,114	\$414	\$2,528
Parks Maintenance	2,587,151	2.943 %	\$5,785		\$5,785	\$1,132	\$6,917
Swim Center Maintenance	504,654	0.574 %	\$1,128		\$1,128	\$221	\$1,349
Urban Forest Services	830,659	0.945 %	\$1,857		\$1,857	\$363	\$2,220
Facilities Maintenance	1,152,577	1.311 %	\$2,577		\$2,577	\$504	\$3,081
Streets Maintenance	1,143,992	1.301 %	\$2,558		\$2,558	\$500	\$3,058
Stormwater and Flood Control	793,352	0.902 %	\$1,774		\$1,774	\$347	\$2,121
Traffic Signals & Lighting	519,399	0.591 %	\$1,161		\$1,161	\$227	\$1,388
Fleet	1,077,423	1.226 %	\$2,409		\$2,409	\$471	\$2,880
City Administration	1,266,811	1.441 %	\$2,833		\$2,833		\$2,833
Transportation/Plan Engineering	896,195	1.019 %	\$2,004		\$2,004	\$392	\$2,396
Recreation Administration	780,489	0.888 %	\$1,745		\$1,745	\$341	\$2,086
Recreation Facilities	190,312	0.216 %	\$426		\$426	\$83	\$509
Youth Services	853,586	0.971 %	\$1,909		\$1,909	\$373	\$2,282
Ranger Program	496,081	0.564 %	\$1,109		\$1,109	\$217	\$1,326
Aquatics	402,346	0.458 %	\$900		\$900	\$176	\$1,076
Police Administration	1,997,594	2.272 %	\$4,467		\$4,467	\$874	\$5,341
Patrol	9,337,298	10.621 %	\$20,879		\$20,879	\$4,085	\$24,964
Investigations	2,786,997	3.170 %	\$6,232		\$6,232	\$1,219	\$7,451
Neighborhood Services	229,238	0.261 %	\$513		\$513	\$100	\$613
Traffic Safety	796,078	0.906 %	\$1,780		\$1,780	\$348	\$2,128
Fire Administration	936,461	1.065 %	\$2,094		\$2,094	\$410	\$2,504
Emergency Response	10,175,128	11.574 %	\$22,752		\$22,752	\$4,451	\$27,203
Hazard Prevention	885,601	1.007 %	\$1,980		\$1,980	\$387	\$2,367

Finance
Detail allocation of
Budget

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Training Services	73,793	0.084 %	\$165		\$165	\$32	\$197
Fire Station	30,106	0.034 %	\$67		\$67	\$13	\$80
Disaster Assistance	62,052	0.071 %	\$139		\$139	\$27	\$166
FD202 Downtown Bid Fund	272,165	0.310 %	\$609		\$609	\$119	\$728
FD601 Water Fund	6,361,662	7.237 %	\$14,225		\$14,225	\$2,783	\$17,008
FD611 Parking Fund	2,489,100	2.831 %	\$5,566		\$5,566	\$1,089	\$6,655
FD602 Sewer Fund	7,522,181	8.557 %	\$16,820		\$16,820	\$3,291	\$20,111
Golf Course	595,060	0.677 %	\$1,331		\$1,331	\$260	\$1,591
FD705 Whale Rock Fund	887,145	1.009 %	\$1,984		\$1,984	\$388	\$2,372
Information Services	1,031,587	1.173 %	\$2,307		\$2,307	\$451	\$2,758
FD208 Tourism Bid Fund	1,383,208	1.573 %	\$3,093		\$3,093	\$605	\$3,698
FD621Transit Fund	909,464	1.035 %	\$2,034		\$2,034	\$398	\$2,432
FD206 Law Enforcement Grant Fund	42,648	0.049 %	\$95		\$95	\$19	\$114
Fire Apparatus Service	379,185	0.431 %	\$848		\$848	\$166	\$1,014
Police Support Services	2,484,815	2.827 %	\$5,556		\$5,556	\$1,087	\$6,643
Community Services	474,519	0.540 %	\$1,061		\$1,061	\$208	\$1,269
FD711 Hazardous Mat Task Force Fund	44,601	0.051 %	\$100		\$100	\$20	\$120
Finance Non Departmental	167,004	0.190 %	\$373		\$373	\$73	\$446
Development Services	1,003,441	1.141 %	\$2,244		\$2,244	\$439	\$2,683
Human Relations	353,546	0.402 %	\$791		\$791	\$155	\$946
CIP Project Engineering	2,205,278	2.509 %	\$4,931		\$4,931	\$965	\$5,896
Jack House	7,238	0.008 %	\$16		\$16	\$3	\$19
FD401 Capital Outlay Engineering	2,080	0.002 %	\$5		\$5	\$1	\$6
FD505 Affordable Housing Fund	330,000	0.375 %	\$738		\$738	\$144	\$882
Community Services Group	9,593	0.011 %	\$21		\$21	\$4	\$25
Risk Management	5,402	0.006 %	\$12		\$12	\$2	\$14
Water Administration/Engineering	3,180	0.004 %	\$7		\$7	\$1	\$8
Solid Waste Recycling	87,156	0.099 %	\$195		\$195	\$38	\$233
FD402 Fleet Replace	207						
FD504 LOVR Impace Fee	270,094	0.307 %	\$604		\$604	\$118	\$722
FD715 Boysen Ranch	3,341	0.005 %	\$7		\$7	\$7	\$14
Total	87,909,989	100.000 %	\$196,574		\$196,574	\$37,150	\$233,724

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

Source:

	<div> <div>Finance</div> <div>Departmental Cost</div> <div>Allocation Summary</div> </div>								
	<u>Total</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Purchasing</u>	<u>General Finance</u>	<u>Utility Billing</u>	<u>Utility Billing Costs</u>	<u>Cashier</u>	<u>Budget</u>
City Council	\$1,588	\$278		\$141	\$817				\$352
City Administration	\$27,037	\$2,843	\$10,635	\$4,152	\$6,574				\$2,833
City Attorney	\$14,671	\$2,434	\$3,058	\$1,748	\$5,193				\$2,238
City Clerk	\$12,784	\$3,545	\$3,556	\$1,475	\$2,941				\$1,267
Finance	\$2,830			\$2,830					
Network Services	\$63,329	\$9,178	\$3,600	\$21,372	\$21,179				\$8,000
Information Services	\$14,363	\$625	\$2,881	\$797	\$7,302				\$2,758
Finance Support Services	\$6,805	\$3,625		\$1,679	\$1,090				\$411
Human Resources	\$24,424	\$3,750	\$5,581	\$3,219	\$8,618				\$3,256
Risk Management	\$95			\$43	\$38				\$14
Wellness Program	\$332	\$268		\$34	\$22				\$8
Public Works Administration	\$16,748	\$1,947	\$5,041	\$540	\$6,692				\$2,528
Facilities Maintenance	\$47,099	\$25,107	\$3,600	\$7,153	\$8,158				\$3,081
Fleet	\$42,986	\$22,411	\$3,241	\$6,829	\$7,625				\$2,880
CIP Project Engineering	\$24,405	\$1,982		\$918	\$15,609				\$5,896
Transportation/Plan Engineering	\$15,391	\$1,054	\$5,041	\$557	\$6,343				\$2,396
Insurance ISF Fund	\$72,155	\$1,304		\$23,962	\$34,033				\$12,856
Cultural Activities	\$6,902	\$36		\$3,625	\$2,353				\$888
Economic Development	\$5,670	\$589	\$720	\$1,731	\$1,909				\$721
Natural Resource Protection	\$10,795	\$1,589	\$1,440	\$1,740	\$4,374				\$1,652
Tourism and Bid Promotion	\$36	\$36							
Community Promotion	\$9,369	\$1,465	\$180	\$3,887	\$2,785				\$1,052
Community Services Group	\$93				\$68				\$25
Finance Non Departmental	\$3,388			\$1,760	\$1,182				\$446
Community Development Admin	\$20,375	\$5,340	\$4,645	\$1,935	\$6,137				\$2,318
Commissions & Committees	\$1,221	\$304	\$720	\$45	\$110				\$42
Development Review	\$24,964	\$2,947	\$10,010	\$1,733	\$7,457				\$2,817
Long Range Planning	\$4,966	\$214	\$2,881	\$750	\$814				\$307
Development Services	\$10,054	\$268			\$7,103				\$2,683
Building and Safety	\$47,182	\$3,018	\$11,183	\$10,850	\$16,063				\$6,068
Human Relations	\$7,913	\$607		\$3,857	\$2,503				\$946
Parks Maintenance	\$60,620	\$9,393	\$10,875	\$15,123	\$18,312				\$6,917
Swim Center Maintenance	\$13,702	\$4,375	\$1,440	\$2,966	\$3,572				\$1,349
Urban Forest Services	\$18,042	\$3,500	\$3,241	\$3,201	\$5,880				\$2,220
Streets Maintenance	\$28,381	\$6,107	\$7,670	\$3,449	\$8,097				\$3,058
Traffic Signals & Lighting	\$11,561	\$1,840	\$1,440	\$3,216	\$3,677				\$1,388
Stormwater and Flood Control	\$17,550	\$2,410	\$5,149	\$2,255	\$5,615				\$2,121
Water Administration/Engineering	\$31				\$23				\$8
Solid Waste Recycling	\$1,319	\$317		\$152	\$617				\$233
Recreation Administration	\$16,043	\$3,035	\$4,321	\$1,077	\$5,524				\$2,086
Recreation Facilities	\$6,702	\$1,589	\$3,140	\$117	\$1,347				\$509

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>Utility Billing Costs</u>	<u>Cashier</u>	<u>Budget</u>
Youth Services	\$34,725	\$11,160	\$14,244	\$997	\$6,042				\$2,282
Community Services	\$11,578	\$3,393	\$2,204	\$1,353	\$3,359				\$1,269
Ranger Program	\$12,049	\$1,090	\$5,581	\$540	\$3,512				\$1,326
Aquatics	\$12,923	\$1,518	\$6,892	\$589	\$2,848				\$1,076
Golf Course	\$17,394	\$4,464	\$4,941	\$2,186	\$4,212				\$1,591
Jack House	\$327	\$178		\$78	\$52				\$19
Police Administration	\$45,779	\$14,893	\$3,961	\$7,445	\$14,139				\$5,341
Patrol	\$125,576	\$1,767	\$30,966	\$1,790	\$66,089				\$24,964
Investigations	\$36,825	\$679	\$8,642	\$326	\$19,727				\$7,451
Police Support Services	\$42,375	\$1,500	\$15,095	\$1,550	\$17,587				\$6,643
Neighborhood Services	\$5,261	\$321	\$2,297	\$407	\$1,623				\$613
Traffic Safety	\$11,684	\$750	\$2,881	\$291	\$5,634				\$2,128
Fire Administration	\$18,442	\$4,607	\$3,061	\$1,642	\$6,628				\$2,504
Emergency Response	\$139,168	\$4,697	\$33,667	\$1,582	\$72,019				\$27,203
Hazard Prevention	\$16,573	\$1,393	\$5,761	\$784	\$6,268				\$2,367
Training Services	\$3,471	\$1,947		\$805	\$522				\$197
Recruit Academy	\$250	\$250							
Fire Apparatus Service	\$14,831	\$8,036	\$1,440	\$1,657	\$2,684				\$1,014
Fire Station	\$1,658	\$1,036		\$329	\$213				\$80
Disaster Assistance	\$2,496	\$1,214		\$677	\$439				\$166
FD201 Local Sales Tax Fund	\$9,464	\$9,464							
FD202 Downtown Bid Fund	\$5,855	\$232		\$2,969	\$1,926				\$728
FD205 CDBG Fund	\$738	\$18	\$720						
FD206 Law Enforcement Grant Fund	\$416				\$302				\$114
FD208 Tourism Bid Fund	\$30,805	\$3,161	\$1,260	\$12,896	\$9,790				\$3,698
FD401 Capital Outlay Engineering	\$4,347	\$4,303		\$23	\$15				\$6
FD402 Fleet Replace	\$3			\$2	\$1				
FD404 Major Facility Replacement Fund	\$268	\$268							
FD504 LOVR Impace Fee	\$5,580			\$2,946	\$1,912				\$722
FD505 Affordable Housing Fund	\$6,836	\$18		\$3,600	\$2,336				\$882
FD601 Water Fund	\$189,143	\$29,803	\$24,132	\$18,794	\$45,028	\$17,710	\$9,088	\$27,580	\$17,008
FD602 Sewer Fund	\$225,657	\$43,767	\$25,227	\$28,934	\$53,242	\$17,708	\$9,088	\$27,580	\$20,111
FD611 Parking Fund	\$74,546	\$16,928	\$7,921	\$11,164	\$17,618			\$14,260	\$6,655
FD621Transit Fund	\$24,742	\$4,893	\$2,881	\$6,019	\$6,437			\$2,080	\$2,432
FD705 Whale Rock Fund	\$18,441	\$3,232	\$2,881	\$3,677	\$6,279				\$2,372
FD711 Hazardous Mat Task Force Fund	\$1,350	\$214	\$359	\$342	\$315				\$120
FD715 Boysen Ranch	\$76			\$41	\$21				\$14
All Other	\$131,104	\$6,447						\$124,657	
Total	\$1,996,677	\$316,971	\$322,303	\$257,353	\$616,575	\$35,418	\$18,176	\$196,157	\$233,724

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.
- **Telemetry** – These costs are associated with the support and maintenance of the telemetry technology. Costs are allocated based on the number of controllers by fund/department/division.

Prepared by:


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

SCHEDULE 7.01

NETWORK SERVICES

NATURE AND EXTENT OF SERVICE

CONTINUED

- **Cell Phones** – These costs are associated with the support and maintenance of cell phones. Costs are allocated based on the number of cell phones and smart phones by fund/department/division.
- **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.
- **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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$2,992,351			\$2,992,351
Allocated additions:				
10000000 - Building Charge	\$7,257		\$7,257	
1011002 - City Council	\$5,503	\$1,841	\$7,344	
1011001 - City Administration	\$53,295	\$18,554	\$71,849	
1011501 - City Attorney	\$29,665	\$4,498	\$34,163	
1011021 - City Clerk	\$1,693	\$406	\$2,099	
1012000 - Finance	\$52,475	\$10,854	\$63,329	
1011101 - Network Services		\$10,195	\$10,195	
1011103 - Information Services		\$47,314	\$47,314	
1012006 - Finance Support Services		\$11,488	\$11,488	
1013001 - Human Resources		\$33,338	\$33,338	
1013003 - Wellness Program		\$37	\$37	
1015005 - Facilities Maintenance		\$34,771	\$34,771	
1015008 - Fleet		\$8,623	\$8,623	
8020000 - Insurance ISF Fund		\$109,797	\$109,797	
Total allocated additions:	\$149,888	\$291,716	\$441,604	\$441,604
Total to be allocated	<u>\$3,142,239</u>	<u>\$291,716</u>		<u>\$3,433,955</u>

	<u>Total</u>	<u>General & Admin</u>	<u>Network Services & 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>Wages & Benefits</u>									
SALARIES & WAGES	\$696,044	\$306,747	\$60,834	\$82,551	\$38,770	\$4,594	\$66,194	\$86,727	\$18,236
FRINGE BENEFITS	\$337,268	\$148,634	\$29,477	\$40,000	\$18,786	\$2,226	\$32,074	\$42,024	\$8,836
<u>Other Expense and Cost</u>									
DATA PROCESSING SERVICES	\$678,818		\$16,795	\$341,710			\$116,663	\$120,684	\$23,851
PARKING	\$1,215	\$1,215							
CONTRACT SERVICES	\$464,595	\$50,604	\$7,695	\$258,856			\$2,384	\$36,014	\$76,491
ELECTRIC UTILITIES SERVICE	\$4,320								
COMMUNICATION SERVICE	\$313,094	\$392	\$4,748				\$1,190	\$3,598	\$110
OTHER UTILITY SERVICES	\$5,230		\$234						
OFFICE SUPPLIES	\$331,996	\$46	\$215,257					\$38,851	
PUBLICATIONS & SUBSCRIPT	\$2,243	\$659	\$808	\$776					
MISC MATERIALS & SUPPLIES	\$31,231	\$702	\$15,384					\$424	\$12,548
RENTS AND LEASES	\$74,587								
MEMBERSHIP & CERTIFICATION	\$230	\$230							
EDUCATION & TRAINING	\$50,878	\$27,518		\$23,029					
TRIPS AND MEETINGS	\$602	\$602							
Departmental Expenditures	<u>\$2,992,351</u>	<u>\$537,349</u>	<u>\$351,232</u>	<u>\$746,922</u>	<u>\$57,556</u>	<u>\$6,820</u>	<u>\$218,505</u>	<u>\$328,322</u>	<u>\$140,072</u>
Additions: 1st									
Other	\$149,888	\$66,056	\$13,100	\$17,777	\$8,349	\$989	\$14,254	\$18,676	\$3,927
Functional Cost	<u>\$3,142,239</u>	<u>\$603,405</u>	<u>\$364,332</u>	<u>\$764,699</u>	<u>\$65,905</u>	<u>\$7,809</u>	<u>\$232,759</u>	<u>\$346,998</u>	<u>\$143,999</u>
Reallocate Admin		(\$603,405)	\$86,328	\$183,583	\$14,146	\$1,676	\$53,705	\$80,697	\$34,428
Allocable Costs	<u>\$3,142,239</u>		<u>\$450,660</u>	<u>\$948,282</u>	<u>\$80,051</u>	<u>\$9,485</u>	<u>\$286,464</u>	<u>\$427,695</u>	<u>\$178,427</u>
1st Allocation	<u>\$3,142,239</u>		<u>\$450,660</u>	<u>\$948,282</u>	<u>\$80,051</u>	<u>\$9,485</u>	<u>\$286,464</u>	<u>\$427,695</u>	<u>\$178,427</u>
Additions: 2nd									
Other	\$291,716	\$128,559	\$25,496	\$34,598	\$16,249	\$1,925	\$27,742	\$36,348	\$7,643
Functional Cost	<u>\$291,716</u>	<u>\$128,559</u>	<u>\$25,496</u>	<u>\$34,598</u>	<u>\$16,249</u>	<u>\$1,925</u>	<u>\$27,742</u>	<u>\$36,348</u>	<u>\$7,643</u>
Reallocate Admin		(\$128,559)	\$18,393	\$39,113	\$3,014	\$357	\$11,442	\$17,193	\$7,335
Allocable Costs	<u>\$291,716</u>		<u>\$43,889</u>	<u>\$73,711</u>	<u>\$19,263</u>	<u>\$2,282</u>	<u>\$39,184</u>	<u>\$53,541</u>	<u>\$14,978</u>
2nd Allocation	<u>\$291,716</u>		<u>\$43,889</u>	<u>\$73,711</u>	<u>\$19,263</u>	<u>\$2,282</u>	<u>\$39,184</u>	<u>\$53,541</u>	<u>\$14,978</u>
Total allocated	<u>\$3,433,955</u>		<u>\$494,549</u>	<u>\$1,021,993</u>	<u>\$99,314</u>	<u>\$11,767</u>	<u>\$325,648</u>	<u>\$481,236</u>	<u>\$193,405</u>

	Network Services Schedule of costs to be allocated by function						
	<u>Telemetry</u>	<u>Cell Phones</u>	<u>Cellular Data Services</u>	<u>Telephones</u>	<u>South Hills</u>	<u>Tassajara</u>	<u>Direct Dept Exp</u>
<u>Wages & Benefits</u>							
SALARIES & WAGES	\$1,044	\$3,132	\$1,531	\$2,227	\$22,204	\$1,253	
FRINGE BENEFITS	\$506	\$1,518	\$742	\$1,079	\$10,759	\$607	
<u>Other Expense and Cost</u>							
DATA PROCESSING SERVICES			\$16,603				\$42,512
PARKING							
CONTRACT SERVICES				\$358			\$32,193
ELECTRIC UTILITIES SERVICE					\$4,320		
COMMUNICATION SERVICE		\$152,051		\$146,206			\$4,799
OTHER UTILITY SERVICES							\$4,996
OFFICE SUPPLIES							\$77,842
PUBLICATIONS & SUBSCRIPT							
MISC MATERIALS & SUPPLIES				\$88			\$2,085
RENTS AND LEASES					\$31,185	\$43,402	
MEMBERSHIP & CERTIFICATION							
EDUCATION & TRAINING							\$331
TRIPS AND MEETINGS							
Departmental Expenditures	<u>\$1,550</u>	<u>\$156,701</u>	<u>\$18,876</u>	<u>\$149,958</u>	<u>\$68,468</u>	<u>\$45,262</u>	<u>\$164,758</u>
Additions: 1st							
Other	<u>\$225</u>	<u>\$674</u>	<u>\$330</u>	<u>\$480</u>	<u>\$4,781</u>	<u>\$270</u>	
Functional Cost	<u>\$1,775</u>	<u>\$157,375</u>	<u>\$19,206</u>	<u>\$150,438</u>	<u>\$73,249</u>	<u>\$45,532</u>	<u>\$164,758</u>
Reallocate Admin	<u>\$381</u>	<u>\$38,515</u>	<u>\$4,639</u>	<u>\$36,858</u>	<u>\$16,828</u>	<u>\$11,125</u>	<u>\$40,496</u>
Allocable Costs	<u>\$2,156</u>	<u>\$195,890</u>	<u>\$23,845</u>	<u>\$187,296</u>	<u>\$90,077</u>	<u>\$56,657</u>	<u>\$205,254</u>
1st Allocation	<u>\$2,156</u>	<u>\$195,890</u>	<u>\$23,845</u>	<u>\$187,296</u>	<u>\$90,077</u>	<u>\$56,657</u>	<u>\$205,254</u>
Additions: 2nd							
Other	<u>\$438</u>	<u>\$1,313</u>	<u>\$642</u>	<u>\$933</u>	<u>\$9,306</u>	<u>\$524</u>	
Functional Cost	<u>\$438</u>	<u>\$1,313</u>	<u>\$642</u>	<u>\$933</u>	<u>\$9,306</u>	<u>\$524</u>	
Reallocate Admin	<u>\$81</u>	<u>\$8,206</u>	<u>\$988</u>	<u>\$7,853</u>	<u>\$3,585</u>	<u>\$2,370</u>	<u>\$8,629</u>
Allocable Costs	<u>\$519</u>	<u>\$9,519</u>	<u>\$1,630</u>	<u>\$8,786</u>	<u>\$12,891</u>	<u>\$2,894</u>	<u>\$8,629</u>
2nd Allocation	<u>\$519</u>	<u>\$9,519</u>	<u>\$1,630</u>	<u>\$8,786</u>	<u>\$12,891</u>	<u>\$2,894</u>	<u>\$8,629</u>
Total allocated	<u>\$2,675</u>	<u>\$205,409</u>	<u>\$25,475</u>	<u>\$196,082</u>	<u>\$102,968</u>	<u>\$59,551</u>	<u>\$213,883</u>

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	547	1.152 %	\$5,190		\$5,190	\$547	\$5,737
Recreation Administration	565	1.189 %	\$5,360		\$5,360	\$565	\$5,925
Transportation/Plan Engineering	800	1.684 %	\$7,590		\$7,590	\$800	\$8,390
City Administration	500	1.053 %	\$4,744		\$4,744		\$4,744
City Attorney	500	1.053 %	\$4,744		\$4,744		\$4,744
City Clerk	400	0.842 %	\$3,795		\$3,795		\$3,795
Human Resources	800	1.684 %	\$7,590		\$7,590	\$800	\$8,390
Finance	1,700	3.579 %	\$16,129		\$16,129		\$16,129
Fleet	400	0.842 %	\$3,795		\$3,795	\$400	\$4,195
City Council	500	1.053 %	\$4,744		\$4,744		\$4,744
Police Administration	700	1.474 %	\$6,641		\$6,641	\$700	\$7,341
Fire Administration	400	0.842 %	\$3,795		\$3,795	\$400	\$4,195
FD601 Water Fund	3,238	6.817 %	\$30,721		\$30,721	\$3,237	\$33,958
FD602 Sewer Fund	3,402	7.162 %	\$32,277		\$32,277	\$3,401	\$35,678
FD705 Whale Rock Fund	160	0.337 %	\$1,518		\$1,518	\$160	\$1,678
Stormwater and Flood Control	433	0.912 %	\$4,108		\$4,108	\$433	\$4,541
FD621Transit Fund	205	0.432 %	\$1,945		\$1,945	\$205	\$2,150
Recreation Facilities	400	0.842 %	\$3,795		\$3,795	\$400	\$4,195
Building and Safety	1,450	3.053 %	\$13,757		\$13,757	\$1,450	\$15,207
Development Review	1,900	4.000 %	\$18,026		\$18,026	\$1,900	\$19,926
Economic Development	100	0.211 %	\$949		\$949	\$100	\$1,049
Natural Resource Protection	400	0.842 %	\$3,795		\$3,795	\$400	\$4,195
Community Development Admin	830	1.747 %	\$7,875		\$7,875	\$830	\$8,705
Parks Maintenance	1,500	3.158 %	\$14,231		\$14,231	\$1,500	\$15,731
Streets Maintenance	1,000	2.105 %	\$9,488		\$9,488	\$1,000	\$10,488
Traffic Signals & Lighting	200	0.421 %	\$1,898		\$1,898	\$200	\$2,098
Youth Services	900	1.895 %	\$8,539		\$8,539	\$900	\$9,439
Community Services	700	1.474 %	\$6,641		\$6,641	\$700	\$7,341
Ranger Program	800	1.684 %	\$7,590		\$7,590	\$800	\$8,390
Aquatics	600	1.263 %	\$5,693		\$5,693	\$600	\$6,293
Patrol	4,700	9.895 %	\$44,592		\$44,592	\$4,699	\$49,291
Investigations	1,300	2.737 %	\$12,334		\$12,334	\$1,300	\$13,634
Neighborhood Services	200	0.421 %	\$1,898		\$1,898	\$200	\$2,098
Traffic Safety	300	0.632 %	\$2,846		\$2,846	\$300	\$3,146
Emergency Response	4,600	9.684 %	\$43,643		\$43,643	\$4,599	\$48,242
Hazard Prevention	800	1.684 %	\$7,590		\$7,590	\$800	\$8,390
Golf Course	600	1.263 %	\$5,693		\$5,693	\$600	\$6,293
Police Support Services	2,100	4.421 %	\$19,924		\$19,924	\$2,099	\$22,023
Information Services	800	1.684 %	\$7,590		\$7,590	\$800	\$8,390
Fire Apparatus Service	200	0.421 %	\$1,898		\$1,898	\$200	\$2,098
FD611 Parking Fund	1,370	2.884 %	\$12,998		\$12,998	\$1,370	\$14,368

Network Services
Detail allocation of
Network Services & Desktop Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
CIP Project Engineering	1,900	4.000 %	\$18,026		\$18,026	\$1,900	\$19,926
Tourism and Bid Promotion	175	0.368 %	\$1,660		\$1,660	\$175	\$1,835
Facilities Maintenance	400	0.842 %	\$3,795		\$3,795	\$400	\$4,195
Urban Forest Services	600	1.263 %	\$5,693		\$5,693	\$600	\$6,293
Swim Center Maintenance	300	0.632 %	\$2,846		\$2,846	\$300	\$3,146
FD208 Tourism Bid Fund	25	0.053 %	\$237		\$237	\$25	\$262
All Other	1,100	2.314 %	\$10,434		\$10,434	\$1,094	\$11,528
Total	47,500	100.000 %	\$450,660		\$450,660	\$43,889	\$494,549

(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
Police Administration	550	1.183 %	\$11,215		\$11,215	\$968	\$12,183
Fire Administration	425	0.914 %	\$8,666		\$8,666	\$748	\$9,414
Stormwater and Flood Control	715	1.537 %	\$14,580		\$14,580	\$1,259	\$15,839
Recreation Administration	600	1.290 %	\$12,235		\$12,235	\$1,057	\$13,292
Facilities Maintenance	500	1.075 %	\$10,195		\$10,195	\$880	\$11,075
Long Range Planning	400	0.860 %	\$8,156		\$8,156	\$704	\$8,860
Building and Safety	1,553	3.339 %	\$31,667		\$31,667	\$2,735	\$34,402
Development Review	1,390	2.989 %	\$28,343		\$28,343	\$2,448	\$30,791
Economic Development	100	0.215 %	\$2,039		\$2,039	\$176	\$2,215
Natural Resource Protection	200	0.430 %	\$4,078		\$4,078	\$352	\$4,430
Public Works Administration	700	1.505 %	\$14,274		\$14,274	\$1,233	\$15,507
Transportation/Plan Engineering	700	1.505 %	\$14,274		\$14,274	\$1,233	\$15,507
City Administration	1,600	3.440 %	\$32,626		\$32,626		\$32,626
City Attorney	460	0.989 %	\$9,380		\$9,380		\$9,380
City Clerk	535	1.150 %	\$10,909		\$10,909		\$10,909
Human Resources	775	1.666 %	\$15,803		\$15,803	\$1,365	\$17,168
Finance	1,550	3.333 %	\$31,606		\$31,606		\$31,606
Network Services	500	1.075 %	\$10,195		\$10,195		\$10,195
Recreation Facilities	436	0.938 %	\$8,890		\$8,890	\$768	\$9,658
Fleet	450	0.968 %	\$9,176		\$9,176	\$792	\$9,968
Information Services	400	0.860 %	\$8,156		\$8,156	\$704	\$8,860
Community Promotion	25	0.054 %	\$510		\$510	\$44	\$554
Community Development Admin	645	1.387 %	\$13,152		\$13,152	\$1,136	\$14,288
Parks Maintenance	1,510	3.247 %	\$30,790		\$30,790	\$2,659	\$33,449
Swim Center Maintenance	200	0.430 %	\$4,078		\$4,078	\$352	\$4,430
Urban Forest Services	450	0.968 %	\$9,176		\$9,176	\$792	\$9,968
Streets Maintenance	1,065	2.290 %	\$21,716		\$21,716	\$1,875	\$23,591
Traffic Signals & Lighting	200	0.430 %	\$4,078		\$4,078	\$352	\$4,430
Youth Services	1,978	4.253 %	\$40,333		\$40,333	\$3,483	\$43,816
Community Services	306	0.658 %	\$6,240		\$6,240	\$539	\$6,779
Ranger Program	775	1.666 %	\$15,803		\$15,803	\$1,365	\$17,168
Patrol	4,300	9.246 %	\$87,681		\$87,681	\$7,572	\$95,253
Investigations	1,200	2.580 %	\$24,469		\$24,469	\$2,113	\$26,582
Police Support Services	2,096	4.507 %	\$42,739		\$42,739	\$3,691	\$46,430
Neighborhood Services	319	0.686 %	\$6,505		\$6,505	\$562	\$7,067
Traffic Safety	400	0.860 %	\$8,156		\$8,156	\$704	\$8,860
Emergency Response	4,675	10.053 %	\$95,328		\$95,328	\$8,232	\$103,560
FD601 Water Fund	3,351	7.206 %	\$68,330		\$68,330	\$5,901	\$74,231
FD602 Sewer Fund	3,503	7.533 %	\$71,430		\$71,430	\$6,168	\$77,598
FD621Transit Fund	400	0.860 %	\$8,156		\$8,156	\$704	\$8,860
FD705 Whale Rock Fund	400	0.860 %	\$8,156		\$8,156	\$704	\$8,860

Network Services

Detail allocation of

Enterprise Apps

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD208 Tourism Bid Fund	175	0.376 %	\$3,568		\$3,568	\$308	\$3,876
Golf Course	686	1.475 %	\$13,988		\$13,988	\$1,208	\$15,196
Aquatics	957	2.058 %	\$19,514		\$19,514	\$1,685	\$21,199
FD611 Parking Fund	1,100	2.365 %	\$22,430		\$22,430	\$1,937	\$24,367
Fire Apparatus Service	200	0.430 %	\$4,078		\$4,078	\$352	\$4,430
Commissions & Committees	100	0.215 %	\$2,039		\$2,039	\$176	\$2,215
FD205 CDBG Fund	100	0.215 %	\$2,039		\$2,039	\$176	\$2,215
Hazard Prevention	800	1.720 %	\$16,313		\$16,313	\$1,409	\$17,722
FD711 Hazardous Mat Task Force Fund	50	0.111 %	\$1,024		\$1,024	\$90	\$1,114
Total	46,505	100.000 %	\$948,282		\$948,282	\$73,711	\$1,021,993

(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	33	76.744 %	\$61,434		\$61,434	\$14,783	\$76,217
Emergency Response	10	23.256 %	\$18,617		\$18,617	\$4,480	\$23,097
Total	43	100.000 %	\$80,051		\$80,051	\$19,263	\$99,314

(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	5	1.969 %	\$187		\$187		\$187
Information Services	5	1.969 %	\$187		\$187	\$51	\$238
Facilities Maintenance	2	0.787 %	\$75		\$75	\$21	\$96
City Administration	8	3.150 %	\$299		\$299		\$299
Police Support Services	6	2.362 %	\$224		\$224	\$62	\$286
FD601 Water Fund	31	12.205 %	\$1,158		\$1,158	\$319	\$1,477
FD602 Sewer Fund	32	12.598 %	\$1,195		\$1,195	\$329	\$1,524
Finance	9	3.543 %	\$336		\$336		\$336
Human Resources	8	3.150 %	\$299		\$299	\$82	\$381
Community Development Admin	8	3.150 %	\$299		\$299	\$82	\$381
Recreation Administration	5	1.969 %	\$187		\$187	\$51	\$238
Police Administration	5	1.969 %	\$187		\$187	\$51	\$238
Fire Administration	5	1.969 %	\$187		\$187	\$51	\$238
Hazard Prevention	5	1.969 %	\$187		\$187	\$51	\$238
City Attorney	3	1.181 %	\$112		\$112		\$112
Public Works Administration	15	5.906 %	\$560		\$560	\$154	\$714
Transportation/Plan Engineering	4	1.575 %	\$149		\$149	\$41	\$190
Aquatics	2	0.787 %	\$75		\$75	\$21	\$96
Investigations	2	0.787 %	\$75		\$75	\$21	\$96
Traffic Safety	1	0.394 %	\$37		\$37	\$10	\$47
Economic Development	1	0.394 %	\$37		\$37	\$10	\$47
Natural Resource Protection	3	1.181 %	\$112		\$112	\$31	\$143
City Clerk	7	2.756 %	\$261		\$261		\$261
Fleet	5	1.969 %	\$187		\$187	\$51	\$238
Development Review	12	4.724 %	\$448		\$448	\$123	\$571
Streets Maintenance	3	1.181 %	\$112		\$112	\$31	\$143
Recreation Facilities	2	0.787 %	\$75		\$75	\$21	\$96
Ranger Program	3	1.181 %	\$112		\$112	\$31	\$143
Patrol	3	1.181 %	\$112		\$112	\$31	\$143
FD611 Parking Fund	4	1.575 %	\$149		\$149	\$41	\$190
CIP Project Engineering	7	2.756 %	\$261		\$261	\$72	\$333
Tourism and Bid Promotion	2	0.787 %	\$75		\$75	\$21	\$96
Building and Safety	6	2.362 %	\$224		\$224	\$62	\$286
Urban Forest Services	5	1.969 %	\$187		\$187	\$51	\$238
Swim Center Maintenance	1	0.394 %	\$37		\$37	\$10	\$47
Traffic Signals & Lighting	2	0.787 %	\$75		\$75	\$21	\$96
Youth Services	4	1.575 %	\$149		\$149	\$41	\$190
Community Services	3	1.181 %	\$112		\$112	\$31	\$143
Golf Course	2	0.787 %	\$75		\$75	\$21	\$96
Neighborhood Services	1	0.394 %	\$37		\$37	\$10	\$47
Fire Apparatus Service	2	0.787 %	\$75		\$75	\$21	\$96

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>
FD621Transit Fund	1	0.394 %	\$37		\$37	\$10	\$47
FD705 Whale Rock Fund	1	0.394 %	\$37		\$37	\$10	\$47
All Other	13	5.115 %	\$484		\$484	\$134	\$618
Total	254	100.000 %	\$9,485		\$9,485	\$2,282	\$11,767

(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	40	0.192 %	\$551		\$551		\$551
Economic Development	8	0.038 %	\$110		\$110	\$16	\$126
Natural Resource Protection	32	0.154 %	\$441		\$441	\$63	\$504
City Attorney	40	0.192 %	\$551		\$551		\$551
City Clerk	132	0.635 %	\$1,819		\$1,819		\$1,819
Finance	736	3.541 %	\$10,143		\$10,143		\$10,143
Information Services	1,064	5.119 %	\$14,664		\$14,664	\$2,106	\$16,770
Human Resources	64	0.308 %	\$882		\$882	\$127	\$1,009
Community Development Admin	566	2.723 %	\$7,800		\$7,800	\$1,120	\$8,920
Development Review	652	3.137 %	\$8,986		\$8,986	\$1,290	\$10,276
Building and Safety	616	2.964 %	\$8,489		\$8,489	\$1,219	\$9,708
Public Works Administration	244	1.174 %	\$3,363		\$3,363	\$483	\$3,846
Parks Maintenance	320	1.539 %	\$4,410		\$4,410	\$633	\$5,043
Facilities Maintenance	432	2.078 %	\$5,954		\$5,954	\$855	\$6,809
Streets Maintenance	280	1.347 %	\$3,859		\$3,859	\$554	\$4,413
Stormwater and Flood Control	235	1.131 %	\$3,239		\$3,239	\$465	\$3,704
Traffic Signals & Lighting	516	2.482 %	\$7,111		\$7,111	\$1,021	\$8,132
Fleet	232	1.116 %	\$3,197		\$3,197	\$459	\$3,656
City Administration	40	0.192 %	\$551		\$551		\$551
Transportation/Plan Engineering	564	2.713 %	\$7,773		\$7,773	\$1,116	\$8,889
Recreation Administration	45	0.216 %	\$620		\$620	\$89	\$709
Recreation Facilities	32	0.154 %	\$441		\$441	\$63	\$504
Youth Services	72	0.346 %	\$992		\$992	\$143	\$1,135
Community Services	56	0.269 %	\$772		\$772	\$111	\$883
Ranger Program	64	0.308 %	\$882		\$882	\$127	\$1,009
Aquatics	48	0.231 %	\$662		\$662	\$95	\$757
Golf Course	48	0.231 %	\$662		\$662	\$95	\$757
Police Administration	56	0.269 %	\$772		\$772	\$111	\$883
Patrol	676	3.252 %	\$9,316		\$9,316	\$1,338	\$10,654
Investigations	404	1.944 %	\$5,568		\$5,568	\$800	\$6,368
Police Support Services	268	1.289 %	\$3,693		\$3,693	\$530	\$4,223
Neighborhood Services	316	1.520 %	\$4,355		\$4,355	\$625	\$4,980
Traffic Safety	324	1.559 %	\$4,465		\$4,465	\$641	\$5,106
Fire Administration	32	0.154 %	\$441		\$441	\$63	\$504
Emergency Response	768	3.695 %	\$10,584		\$10,584	\$1,520	\$12,104
Hazard Prevention	564	2.713 %	\$7,773		\$7,773	\$1,116	\$8,889
FD601 Water Fund	1,359	6.538 %	\$18,729		\$18,729	\$2,690	\$21,419
FD611 Parking Fund	110	0.529 %	\$1,516		\$1,516	\$218	\$1,734
FD602 Sewer Fund	1,772	8.525 %	\$24,421		\$24,421	\$3,507	\$27,928
FD621Transit Fund	416	2.001 %	\$5,733		\$5,733	\$823	\$6,556
FD705 Whale Rock Fund	713	3.430 %	\$9,826		\$9,826	\$1,411	\$11,237

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>
CIP Project Engineering	352	1.693 %	\$4,851		\$4,851	\$697	\$5,548
Tourism and Bid Promotion	2	0.010 %	\$28		\$28	\$4	\$32
Urban Forest Services	248	1.193 %	\$3,418		\$3,418	\$491	\$3,909
Swim Center Maintenance	224	1.078 %	\$3,087		\$3,087	\$443	\$3,530
FD208 Tourism Bid Fund	14	0.067 %	\$193		\$193	\$28	\$221
All Other	4,990	24.011 %	\$68,771		\$68,771	\$9,878	\$78,649
Total	20,786	100.000 %	\$286,464		\$286,464	\$39,184	\$325,648

(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	20	0.633 %	\$2,705		\$2,705		\$2,705
Economic Development	4	0.127 %	\$541		\$541	\$73	\$614
Natural Resource Protection	16	0.506 %	\$2,164		\$2,164	\$290	\$2,454
City Attorney	34	1.075 %	\$4,599		\$4,599		\$4,599
City Clerk	70	2.214 %	\$9,468		\$9,468		\$9,468
Finance	68	2.151 %	\$9,198		\$9,198		\$9,198
Information Services	23	0.727 %	\$3,111		\$3,111	\$417	\$3,528
Human Resources	32	1.012 %	\$4,328		\$4,328	\$581	\$4,909
Community Development Admin	23	0.727 %	\$3,111		\$3,111	\$417	\$3,528
Development Review	53	1.676 %	\$7,169		\$7,169	\$962	\$8,131
Building and Safety	41	1.297 %	\$5,546		\$5,546	\$744	\$6,290
Public Works Administration	33	1.044 %	\$4,464		\$4,464	\$599	\$5,063
Parks Maintenance	21	0.664 %	\$2,840		\$2,840	\$381	\$3,221
Facilities Maintenance	20	0.633 %	\$2,705		\$2,705	\$363	\$3,068
Streets Maintenance	17	0.538 %	\$2,299		\$2,299	\$309	\$2,608
Traffic Signals & Lighting	11	0.348 %	\$1,488		\$1,488	\$200	\$1,688
Fleet	17	0.538 %	\$2,299		\$2,299	\$309	\$2,608
City Administration	20	0.633 %	\$2,705		\$2,705		\$2,705
Transportation/Plan Engineering	22	0.696 %	\$2,976		\$2,976	\$399	\$3,375
Recreation Administration	17	0.538 %	\$2,299		\$2,299	\$309	\$2,608
Recreation Facilities	61	1.929 %	\$8,251		\$8,251	\$1,107	\$9,358
Youth Services	28	0.886 %	\$3,787		\$3,787	\$508	\$4,295
Community Services	22	0.696 %	\$2,976		\$2,976	\$399	\$3,375
Ranger Program	25	0.791 %	\$3,382		\$3,382	\$454	\$3,836
Aquatics	29	0.917 %	\$3,923		\$3,923	\$526	\$4,449
Golf Course	14	0.443 %	\$1,894		\$1,894	\$254	\$2,148
Police Administration	44	1.392 %	\$5,951		\$5,951	\$799	\$6,750
Patrol	162	5.123 %	\$21,912		\$21,912	\$2,940	\$24,852
Investigations	36	1.139 %	\$4,869		\$4,869	\$653	\$5,522
Police Support Services	336	10.626 %	\$45,448		\$45,448	\$6,098	\$51,546
Neighborhood Services	5	0.158 %	\$676		\$676	\$91	\$767
Traffic Safety	28	0.886 %	\$3,787		\$3,787	\$508	\$4,295
Fire Administration	24	0.759 %	\$3,246		\$3,246	\$436	\$3,682
Emergency Response	246	7.780 %	\$33,274		\$33,274	\$4,465	\$37,739
Hazard Prevention	29	0.917 %	\$3,923		\$3,923	\$526	\$4,449
FD601 Water Fund	225	7.116 %	\$30,434		\$30,434	\$4,084	\$34,518
FD611 Parking Fund	248	7.843 %	\$33,545		\$33,545	\$4,501	\$38,046
FD602 Sewer Fund	240	7.590 %	\$32,463		\$32,463	\$4,356	\$36,819
FD621Transit Fund	24	0.759 %	\$3,246		\$3,246	\$436	\$3,682
FD705 Whale Rock Fund	17	0.538 %	\$2,299		\$2,299	\$309	\$2,608
Stormwater and Flood Control	4	0.127 %	\$541		\$541	\$73	\$614

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>
CIP Project Engineering	53	1.676 %	\$7,169		\$7,169	\$962	\$8,131
Tourism and Bid Promotion	7	0.221 %	\$947		\$947	\$127	\$1,074
Urban Forest Services	5	0.158 %	\$676		\$676	\$91	\$767
Swim Center Maintenance	14	0.443 %	\$1,894		\$1,894	\$254	\$2,148
FD208 Tourism Bid Fund	1	0.032 %	\$135		\$135	\$18	\$153
All Other	673	21.278 %	\$91,032		\$91,032	\$12,213	\$103,245
Total	3,162	100.000 %	\$427,695		\$427,695	\$53,541	\$481,236

(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	0.284 %	\$507		\$507		\$507
Police Administration	5	1.420 %	\$2,534		\$2,534	\$213	\$2,747
Fire Administration	5	1.420 %	\$2,534		\$2,534	\$213	\$2,747
FD601 Water Fund	32	9.091 %	\$16,221		\$16,221	\$1,366	\$17,587
FD602 Sewer Fund	15	4.261 %	\$7,603		\$7,603	\$640	\$8,243
Stormwater and Flood Control	1	0.284 %	\$507		\$507	\$43	\$550
FD611 Parking Fund	5	1.420 %	\$2,534		\$2,534	\$213	\$2,747
FD621Transit Fund	28	7.955 %	\$14,193		\$14,193	\$1,195	\$15,388
Recreation Facilities	2	0.568 %	\$1,014		\$1,014	\$85	\$1,099
Building and Safety	4	1.136 %	\$2,028		\$2,028	\$171	\$2,199
Parks Maintenance	15	4.261 %	\$7,603		\$7,603	\$640	\$8,243
Traffic Signals & Lighting	2	0.568 %	\$1,014		\$1,014	\$85	\$1,099
Ranger Program	3	0.852 %	\$1,521		\$1,521	\$128	\$1,649
Patrol	68	19.318 %	\$34,469		\$34,469	\$2,902	\$37,371
Investigations	24	6.818 %	\$12,165		\$12,165	\$1,024	\$13,189
Police Support Services	7	1.989 %	\$3,548		\$3,548	\$299	\$3,847
Neighborhood Services	6	1.705 %	\$3,041		\$3,041	\$256	\$3,297
Traffic Safety	11	3.125 %	\$5,576		\$5,576	\$469	\$6,045
Emergency Response	77	21.875 %	\$39,031		\$39,031	\$3,286	\$42,317
Hazard Prevention	10	2.841 %	\$5,069		\$5,069	\$427	\$5,496
Economic Development	1	0.284 %	\$507		\$507	\$43	\$550
Streets Maintenance	12	3.409 %	\$6,083		\$6,083	\$512	\$6,595
Fleet	2	0.568 %	\$1,014		\$1,014	\$85	\$1,099
CIP Project Engineering	7	1.989 %	\$3,548		\$3,548	\$299	\$3,847
Urban Forest Services	2	0.568 %	\$1,014		\$1,014	\$85	\$1,099
Facilities Maintenance	5	1.420 %	\$2,534		\$2,534	\$213	\$2,747
All Other	2	0.571 %	\$1,015		\$1,015	\$86	\$1,101
Total	352	100.000 %	\$178,427		\$178,427	\$14,978	\$193,405

(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	32	53.333 %	\$1,150		\$1,150	\$277	\$1,427
FD602 Sewer Fund	24	40.000 %	\$862		\$862	\$208	\$1,070
FD705 Whale Rock Fund	4	6.667 %	\$144		\$144	\$34	\$178
Total	60	100.000 %	\$2,156		\$2,156	\$519	\$2,675

(A) Alloc basis:

Number of Controllers by Fund/Div/Dept

Source:

Network Services
Detail allocation of
Cell Phones

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Public Works Administration	2	2.597 %	\$5,088		\$5,088	\$254	\$5,342
City Council	2	2.597 %	\$5,088		\$5,088		\$5,088
FD601 Water Fund	11	14.286 %	\$27,984		\$27,984	\$1,396	\$29,380
FD602 Sewer Fund	1	1.299 %	\$2,544		\$2,544	\$127	\$2,671
Parks Maintenance	4	5.195 %	\$10,176		\$10,176	\$508	\$10,684
Streets Maintenance	1	1.299 %	\$2,544		\$2,544	\$127	\$2,671
Traffic Signals & Lighting	1	1.299 %	\$2,544		\$2,544	\$127	\$2,671
Youth Services	14	18.182 %	\$35,616		\$35,616	\$1,777	\$37,393
Ranger Program	3	3.896 %	\$7,632		\$7,632	\$381	\$8,013
Patrol	9	11.688 %	\$22,896		\$22,896	\$1,142	\$24,038
Investigations	2	2.597 %	\$5,088		\$5,088	\$254	\$5,342
Emergency Response	5	6.494 %	\$12,720		\$12,720	\$635	\$13,355
Golf Course	2	2.597 %	\$5,088		\$5,088	\$254	\$5,342
Aquatics	1	1.299 %	\$2,544		\$2,544	\$127	\$2,671
Development Review	1	1.299 %	\$2,544		\$2,544	\$127	\$2,671
Community Development Admin	1	1.299 %	\$2,544		\$2,544	\$127	\$2,671
CIP Project Engineering	3	3.896 %	\$7,632		\$7,632	\$381	\$8,013
Urban Forest Services	2	2.597 %	\$5,088		\$5,088	\$254	\$5,342
Facilities Maintenance	1	1.299 %	\$2,544		\$2,544	\$127	\$2,671
Recreation Facilities	2	2.597 %	\$5,088		\$5,088	\$254	\$5,342
FD621Transit Fund	8	10.390 %	\$20,352		\$20,352	\$1,015	\$21,367
FD705 Whale Rock Fund	1	1.298 %	\$2,546		\$2,546	\$125	\$2,671
Total	77	100.000 %	\$195,890		\$195,890	\$9,519	\$205,409

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

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	0.244 %	\$58		\$58	\$4	\$62
Finance	4	0.976 %	\$233		\$233		\$233
Information Services	6	1.463 %	\$349		\$349	\$25	\$374
Human Resources	2	0.488 %	\$116		\$116	\$8	\$124
Building and Safety	15	3.659 %	\$872		\$872	\$62	\$934
Public Works Administration	3	0.732 %	\$174		\$174	\$12	\$186
Parks Maintenance	12	2.927 %	\$698		\$698	\$50	\$748
Streets Maintenance	12	2.927 %	\$698		\$698	\$50	\$748
Fleet	5	1.220 %	\$291		\$291	\$21	\$312
Police Administration	6	1.463 %	\$349		\$349	\$25	\$374
Patrol	56	13.659 %	\$3,257		\$3,257	\$232	\$3,489
Investigations	23	5.610 %	\$1,338		\$1,338	\$95	\$1,433
Police Support Services	3	0.732 %	\$174		\$174	\$12	\$186
Fire Administration	9	2.195 %	\$523		\$523	\$37	\$560
Emergency Response	28	6.829 %	\$1,628		\$1,628	\$116	\$1,744
Hazard Prevention	11	2.683 %	\$640		\$640	\$46	\$686
FD601 Water Fund	40	9.756 %	\$2,326		\$2,326	\$165	\$2,491
FD602 Sewer Fund	48	11.707 %	\$2,792		\$2,792	\$199	\$2,991
FD621Transit Fund	28	6.829 %	\$1,628		\$1,628	\$116	\$1,744
City Administration	3	0.732 %	\$174		\$174		\$174
Ranger Program	3	0.732 %	\$174		\$174	\$12	\$186
Community Development Admin	2	0.488 %	\$116		\$116	\$8	\$124
Traffic Signals & Lighting	3	0.732 %	\$174		\$174	\$12	\$186
Neighborhood Services	2	0.488 %	\$116		\$116	\$8	\$124
FD611 Parking Fund	16	3.902 %	\$931		\$931	\$66	\$997
City Attorney	1	0.244 %	\$58		\$58		\$58
Youth Services	5	1.220 %	\$291		\$291	\$21	\$312
City Clerk	1	0.244 %	\$58		\$58		\$58
Traffic Safety	2	0.488 %	\$116		\$116	\$8	\$124
Fire Apparatus Service	1	0.244 %	\$58		\$58	\$4	\$62
Facilities Maintenance	6	1.463 %	\$349		\$349	\$25	\$374
City Council	7	1.707 %	\$407		\$407		\$407
CIP Project Engineering	9	2.195 %	\$523		\$523	\$37	\$560
Tourism and Bid Promotion	1	0.244 %	\$58		\$58	\$4	\$62
Urban Forest Services	5	1.220 %	\$291		\$291	\$21	\$312
Swim Center Maintenance	1	0.244 %	\$58		\$58	\$4	\$62
Recreation Administration	1	0.244 %	\$58		\$58	\$4	\$62
Golf Course	1	0.244 %	\$58		\$58	\$4	\$62
FD705 Whale Rock Fund	5	1.220 %	\$291		\$291	\$21	\$312
All Other	23	5.606 %	\$1,342		\$1,342	\$96	\$1,438
Total	410	100.000 %	\$23,845		\$23,845	\$1,630	\$25,475

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>
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(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	38	3.946 %	\$7,391		\$7,391	\$375	\$7,766
Recreation Administration	27	2.804 %	\$5,251		\$5,251	\$267	\$5,518
Transportation/Plan Engineering	13	1.350 %	\$2,528		\$2,528	\$128	\$2,656
City Administration	15	1.558 %	\$2,917		\$2,917		\$2,917
City Attorney	9	0.935 %	\$1,750		\$1,750		\$1,750
City Clerk	11	1.142 %	\$2,139		\$2,139		\$2,139
Human Resources	11	1.142 %	\$2,139		\$2,139	\$109	\$2,248
Finance	31	3.219 %	\$6,029		\$6,029		\$6,029
Facilities Maintenance	22	2.285 %	\$4,279		\$4,279	\$217	\$4,496
Fleet	7	0.727 %	\$1,361		\$1,361	\$69	\$1,430
Police Administration	48	4.984 %	\$9,336		\$9,336	\$474	\$9,810
Fire Administration	48	4.984 %	\$9,336		\$9,336	\$474	\$9,810
FD601 Water Fund	53	5.504 %	\$10,308		\$10,308	\$523	\$10,831
FD602 Sewer Fund	43	4.465 %	\$8,363		\$8,363	\$424	\$8,787
FD611 Parking Fund	64	6.646 %	\$12,448		\$12,448	\$632	\$13,080
FD621Transit Fund	9	0.935 %	\$1,750		\$1,750	\$89	\$1,839
Recreation Facilities	21	2.181 %	\$4,084		\$4,084	\$207	\$4,291
Long Range Planning	6	0.623 %	\$1,167		\$1,167	\$59	\$1,226
Building and Safety	22	2.285 %	\$4,279		\$4,279	\$217	\$4,496
Development Review	18	1.869 %	\$3,501		\$3,501	\$178	\$3,679
Economic Development	3	0.312 %	\$583		\$583	\$30	\$613
Natural Resource Protection	2	0.208 %	\$389		\$389	\$20	\$409
Information Services	6	0.623 %	\$1,167		\$1,167	\$59	\$1,226
Community Development Admin	18	1.869 %	\$3,501		\$3,501	\$178	\$3,679
Parks Maintenance	34	3.531 %	\$6,613		\$6,613	\$336	\$6,949
Streets Maintenance	6	0.623 %	\$1,167		\$1,167	\$59	\$1,226
Traffic Signals & Lighting	4	0.415 %	\$778		\$778	\$39	\$817
Youth Services	10	1.038 %	\$1,945		\$1,945	\$99	\$2,044
Community Services	7	0.727 %	\$1,361		\$1,361	\$69	\$1,430
Ranger Program	4	0.415 %	\$778		\$778	\$39	\$817
Aquatics	14	1.454 %	\$2,723		\$2,723	\$138	\$2,861
Patrol	79	8.204 %	\$15,365		\$15,365	\$780	\$16,145
Investigations	21	2.181 %	\$4,084		\$4,084	\$207	\$4,291
Police Support Services	44	4.569 %	\$8,558		\$8,558	\$434	\$8,992
Neighborhood Services	2	0.208 %	\$389		\$389	\$20	\$409
Traffic Safety	4	0.415 %	\$778		\$778	\$39	\$817
Emergency Response	102	10.592 %	\$19,838		\$19,838	\$1,007	\$20,845
Hazard Prevention	11	1.142 %	\$2,139		\$2,139	\$109	\$2,248
Golf Course	4	0.415 %	\$778		\$778	\$39	\$817
Fire Apparatus Service	2	0.208 %	\$389		\$389	\$20	\$409
City Council	7	0.727 %	\$1,361		\$1,361		\$1,361

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	22	2.285 %	\$4,279		\$4,279	\$217	\$4,496
Urban Forest Services	10	1.038 %	\$1,945		\$1,945	\$99	\$2,044
Swim Center Maintenance	2	0.208 %	\$389		\$389	\$20	\$409
FD705 Whale Rock Fund	5	0.519 %	\$972		\$972	\$49	\$1,021
Risk Management	3	0.312 %	\$583		\$583	\$30	\$613
All Other	21	2.178 %	\$4,088		\$4,088	\$208	\$4,296
Total	963	100.000 %	\$187,296		\$187,296	\$8,786	\$196,082

(A) Alloc basis:

Number of Telephones by Fund/Department

Source:

Network Services

Detail allocation of

South Hills

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Police Administration	300	23.077 %	\$20,787		\$20,787	\$2,975	\$23,762
Fire Administration	200	15.385 %	\$13,858		\$13,858	\$1,983	\$15,841
FD601 Water Fund	150	11.538 %	\$10,394		\$10,394	\$1,487	\$11,881
FD602 Sewer Fund	150	11.538 %	\$10,394		\$10,394	\$1,487	\$11,881
FD621Transit Fund	200	15.385 %	\$13,858		\$13,858	\$1,983	\$15,841
Public Works Administration	200	15.385 %	\$13,858		\$13,858	\$1,983	\$15,841
Traffic Signals & Lighting	100	7.692 %	\$6,928		\$6,928	\$993	\$7,921
Total	1,300	100.000 %	\$90,077		\$90,077	\$12,891	\$102,968

(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 %	\$16,188		\$16,188	\$827	\$17,015
Fire Administration	2	28.571 %	\$16,188		\$16,188	\$827	\$17,015
Public Works Administration	1	14.286 %	\$8,094		\$8,094	\$413	\$8,507
FD705 Whale Rock Fund	2	28.572 %	\$16,187		\$16,187	\$827	\$17,014
Total	7	100.000 %	\$56,657		\$56,657	\$2,894	\$59,551

(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>
Community Development Admin	44,071	26.749 %	\$54,903		\$54,903	\$2,308	\$57,211
FD602 Sewer Fund	2,242	1.361 %	\$2,793		\$2,793	\$117	\$2,910
FD601 Water Fund	3,274	1.987 %	\$4,079		\$4,079	\$171	\$4,250
FD705 Whale Rock Fund	7,856	4.768 %	\$9,787		\$9,787	\$411	\$10,198
Patrol	85,704	52.018 %	\$106,769		\$106,769	\$4,489	\$111,258
Recreation Administration	19,113	11.601 %	\$23,811		\$23,811	\$1,001	\$24,812
Emergency Response	2,498	1.516 %	\$3,112		\$3,112	\$132	\$3,244
Total	164,758	100.000 %	\$205,254		\$205,254	\$8,629	\$213,883

(A) Alloc basis:

Source:

Network Services

Departmental Cost

Allocation Summary

	<u>Total</u>	<u>Network Services & Desktop Support</u>	<u>Enterprise Apps</u>	<u>MDC Support</u>	<u>Tablet Support</u>	<u>Server Support</u>	<u>Network Support</u>	<u>Radios</u>	<u>Telemetry</u>
City Council	\$15,043	\$4,744			\$187	\$551	\$2,705		
City Administration	\$44,523	\$4,744	\$32,626		\$299	\$551	\$2,705	\$507	
City Attorney	\$21,194	\$4,744	\$9,380		\$112	\$551	\$4,599		
City Clerk	\$28,449	\$3,795	\$10,909		\$261	\$1,819	\$9,468		
Finance	\$73,674	\$16,129	\$31,606		\$336	\$10,143	\$9,198		
Network Services	\$10,195		\$10,195						
Information Services	\$39,386	\$8,390	\$8,860		\$238	\$16,770	\$3,528		
Human Resources	\$34,229	\$8,390	\$17,168		\$381	\$1,009	\$4,909		
Risk Management	\$613								
Public Works Administration	\$68,509	\$5,737	\$15,507		\$714	\$3,846	\$5,063		
Facilities Maintenance	\$35,531	\$4,195	\$11,075		\$96	\$6,809	\$3,068	\$2,747	
Fleet	\$23,506	\$4,195	\$9,968		\$238	\$3,656	\$2,608	\$1,099	
CIP Project Engineering	\$50,854	\$19,926			\$333	\$5,548	\$8,131	\$3,847	
Transportation/Plan Engineering	\$39,007	\$8,390	\$15,507		\$190	\$8,889	\$3,375		
Economic Development	\$5,214	\$1,049	\$2,215		\$47	\$126	\$614	\$550	
Natural Resource Protection	\$12,197	\$4,195	\$4,430		\$143	\$504	\$2,454		
Tourism and Bid Promotion	\$3,099	\$1,835			\$96	\$32	\$1,074		
Community Promotion	\$554		\$554						
Community Development Admin	\$99,507	\$8,705	\$14,288		\$381	\$8,920	\$3,528		
Commissions & Committees	\$2,215		\$2,215						
Development Review	\$76,045	\$19,926	\$30,791		\$571	\$10,276	\$8,131		
Long Range Planning	\$10,086		\$8,860						
Building and Safety	\$73,522	\$15,207	\$34,402		\$286	\$9,708	\$6,290	\$2,199	
Parks Maintenance	\$84,068	\$15,731	\$33,449			\$5,043	\$3,221	\$8,243	
Swim Center Maintenance	\$13,772	\$3,146	\$4,430		\$47	\$3,530	\$2,148		
Urban Forest Services	\$29,972	\$6,293	\$9,968		\$238	\$3,909	\$767	\$1,099	
Streets Maintenance	\$52,483	\$10,488	\$23,591		\$143	\$4,413	\$2,608	\$6,595	
Traffic Signals & Lighting	\$29,138	\$2,098	\$4,430		\$96	\$8,132	\$1,688	\$1,099	
Stormwater and Flood Control	\$25,248	\$4,541	\$15,839			\$3,704	\$614	\$550	
Recreation Administration	\$53,164	\$5,925	\$13,292		\$238	\$709	\$2,608		
Recreation Facilities	\$34,543	\$4,195	\$9,658		\$96	\$504	\$9,358	\$1,099	
Youth Services	\$98,624	\$9,439	\$43,816		\$190	\$1,135	\$4,295		
Community Services	\$19,951	\$7,341	\$6,779		\$143	\$883	\$3,375		
Ranger Program	\$41,211	\$8,390	\$17,168		\$143	\$1,009	\$3,836	\$1,649	
Aquatics	\$38,326	\$6,293	\$21,199		\$96	\$757	\$4,449		
Golf Course	\$30,711	\$6,293	\$15,196		\$96	\$757	\$2,148		
Police Administration	\$81,103	\$7,341	\$12,183		\$238	\$883	\$6,750	\$2,747	
Patrol	\$448,711	\$49,291	\$95,253	\$76,217	\$143	\$10,654	\$24,852	\$37,371	
Investigations	\$76,457	\$13,634	\$26,582		\$96	\$6,368	\$5,522	\$13,189	

	Network Services Departmental Cost Allocation Summary					
	<u>Cell Phones</u>	<u>Cellular Data Services</u>	<u>Telephones</u>	<u>South Hills</u>	<u>Tassajara</u>	<u>Direct Dept Exp</u>
City Council	\$5,088	\$407	\$1,361			
City Administration		\$174	\$2,917			
City Attorney		\$58	\$1,750			
City Clerk		\$58	\$2,139			
Finance		\$233	\$6,029			
Network Services						
Information Services		\$374	\$1,226			
Human Resources		\$124	\$2,248			
Risk Management			\$613			
Public Works Administration	\$5,342	\$186	\$7,766	\$15,841	\$8,507	
Facilities Maintenance	\$2,671	\$374	\$4,496			
Fleet		\$312	\$1,430			
CIP Project Engineering	\$8,013	\$560	\$4,496			
Transportation/Plan Engineering			\$2,656			
Economic Development			\$613			
Natural Resource Protection		\$62	\$409			
Tourism and Bid Promotion		\$62				
Community Promotion						
Community Development Admin	\$2,671	\$124	\$3,679			\$57,211
Commissions & Committees						
Development Review	\$2,671		\$3,679			
Long Range Planning			\$1,226			
Building and Safety		\$934	\$4,496			
Parks Maintenance	\$10,684	\$748	\$6,949			
Swim Center Maintenance		\$62	\$409			
Urban Forest Services	\$5,342	\$312	\$2,044			
Streets Maintenance	\$2,671	\$748	\$1,226			
Traffic Signals & Lighting	\$2,671	\$186	\$817	\$7,921		
Stormwater and Flood Control						
Recreation Administration		\$62	\$5,518			\$24,812
Recreation Facilities	\$5,342		\$4,291			
Youth Services	\$37,393	\$312	\$2,044			
Community Services			\$1,430			
Ranger Program	\$8,013	\$186	\$817			
Aquatics	\$2,671		\$2,861			
Golf Course	\$5,342	\$62	\$817			
Police Administration		\$374	\$9,810	\$23,762	\$17,015	
Patrol	\$24,038	\$3,489	\$16,145			\$111,258
Investigations	\$5,342	\$1,433	\$4,291			

Network Services
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Network Services & 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 Support Services	\$137,533	\$22,023	\$46,430		\$286	\$4,223	\$51,546	\$3,847	
Neighborhood Services	\$18,789	\$2,098	\$7,067		\$47	\$4,980	\$767	\$3,297	
Traffic Safety	\$28,440	\$3,146	\$8,860		\$47	\$5,106	\$4,295	\$6,045	
Fire Administration	\$64,006	\$4,195	\$9,414		\$238	\$504	\$3,682	\$2,747	
Emergency Response	\$306,247	\$48,242	\$103,560	\$23,097		\$12,104	\$37,739	\$42,317	
Hazard Prevention	\$48,118	\$8,390	\$17,722		\$238	\$8,889	\$4,449	\$5,496	
Fire Apparatus Service	\$7,095	\$2,098	\$4,430		\$96				
FD205 CDBG Fund	\$2,215		\$2,215						
FD208 Tourism Bid Fund	\$4,512	\$262	\$3,876			\$221	\$153		
FD601 Water Fund	\$243,450	\$33,958	\$74,231		\$1,477	\$21,419	\$34,518	\$17,587	\$1,427
FD602 Sewer Fund	\$218,100	\$35,678	\$77,598		\$1,524	\$27,928	\$36,819	\$8,243	\$1,070
FD611 Parking Fund	\$95,529	\$14,368	\$24,367		\$190	\$1,734	\$38,046	\$2,747	
FD621Transit Fund	\$77,474	\$2,150	\$8,860		\$47	\$6,556	\$3,682	\$15,388	
FD705 Whale Rock Fund	\$55,824	\$1,678	\$8,860		\$47	\$11,237	\$2,608		\$178
FD711 Hazardous Mat Task Force Fund	\$1,114		\$1,114						
All Other	\$200,875	\$11,528			\$618	\$78,649	\$103,245	\$1,101	
Total	\$3,433,955	\$494,549	\$1,021,993	\$99,314	\$11,767	\$325,648	\$481,236	\$193,405	\$2,675

	Network Services Departmental Cost Allocation Summary					
	<u>Cell Phones</u>	<u>Cellular Data Services</u>	<u>Telephones</u>	<u>South Hills</u>	<u>Tassajara</u>	<u>Direct Dept Exp</u>
Police Support Services		\$186	\$8,992			
Neighborhood Services		\$124	\$409			
Traffic Safety		\$124	\$817			
Fire Administration		\$560	\$9,810	\$15,841	\$17,015	
Emergency Response	\$13,355	\$1,744	\$20,845			\$3,244
Hazard Prevention		\$686	\$2,248			
Fire Apparatus Service		\$62	\$409			
FD205 CDBG Fund						
FD208 Tourism Bid Fund						
FD601 Water Fund	\$29,380	\$2,491	\$10,831	\$11,881		\$4,250
FD602 Sewer Fund	\$2,671	\$2,991	\$8,787	\$11,881		\$2,910
FD611 Parking Fund		\$997	\$13,080			
FD621Transit Fund	\$21,367	\$1,744	\$1,839	\$15,841		
FD705 Whale Rock Fund	\$2,671	\$312	\$1,021		\$17,014	\$10,198
FD711 Hazardous Mat Task Force Fund						
All Other		\$1,438	\$4,296			
Total	\$205,409	\$25,475	\$196,082	\$102,968	\$59,551	\$213,883

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 City's operations. Enterprise Application such as Cityworks and EnerGov rely heavily on GIS and SQL Database to function properly. Program mission is to provide accurate and comprehensive information services for managing resources, make 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:	\$1,031,587			\$1,031,587
Allocated additions:				
10000000 - Building Charge	\$4,806		\$4,806	
1011002 - City Council	\$1,897	\$635	\$2,532	
1011001 - City Administration	\$35,938	\$12,505	\$48,443	
1011501 - City Attorney	\$10,227	\$1,551	\$11,778	
1011021 - City Clerk	\$1,354	\$325	\$1,679	
1012000 - Finance	\$11,583	\$2,780	\$14,363	
1011101 - Network Services	\$35,224	\$4,162	\$39,386	
1011103 - Information Services		\$4,613	\$4,613	
1012006 - Finance Support Services		\$1,346	\$1,346	
1013001 - Human Resources		\$14,169	\$14,169	
1013003 - Wellness Program		\$30	\$30	
1015005 - Facilities Maintenance		\$9,115	\$9,115	
8020000 - Insurance ISF Fund		\$46,238	\$46,238	
Total allocated additions:	<u>\$101,029</u>	<u>\$97,469</u>	<u>\$198,498</u>	<u>\$198,498</u>
Total to be allocated	<u><u>\$1,132,616</u></u>	<u><u>\$97,469</u></u>		<u><u>\$1,230,085</u></u>

	Information Services Schedule of costs to be allocated by function			
	<u>Total</u>	<u>General & Admin</u>	<u>Information Services</u>	<u>Enterprise Apps</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$681,786	\$46,366	\$393,293	\$242,127
FRINGE BENEFITS	\$276,736	\$18,820	\$159,637	\$98,279
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$73,065	\$4,969	\$42,148	\$25,948
Departmental Expenditures	\$1,031,587	\$70,155	\$595,078	\$366,354
Additions: 1st				
Other	\$101,029	\$101,029		
Functional Cost	\$1,132,616	\$171,184	\$595,078	\$366,354
Reallocate Admin		(\$171,184)	\$105,954	\$65,230
Allocable Costs	\$1,132,616		\$701,032	\$431,584
1st Allocation	\$1,132,616		\$701,032	\$431,584
Additions: 2nd				
Other	\$97,469	\$97,469		
Functional Cost	\$97,469	\$97,469		
Reallocate Admin		(\$97,469)	\$60,328	\$37,141
Allocable Costs	\$97,469		\$60,328	\$37,141
2nd Allocation	\$97,469		\$60,328	\$37,141
Total allocated	\$1,230,085		\$761,360	\$468,725

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	300	5.201 %	\$36,461		\$36,461		\$36,461
Public Works Administration	363	6.293 %	\$44,118		\$44,118	\$4,521	\$48,639
Community Development Admin	1,610	27.913 %	\$195,676		\$195,676	\$20,051	\$215,727
FD601 Water Fund	258	4.473 %	\$31,357		\$31,357	\$3,213	\$34,570
FD602 Sewer Fund	231	4.005 %	\$28,075		\$28,075	\$2,877	\$30,952
Fire Administration	701	12.153 %	\$85,198		\$85,198	\$8,730	\$93,928
Police Administration	881	15.274 %	\$107,075		\$107,075	\$10,972	\$118,047
Recreation Administration	248	4.300 %	\$30,141		\$30,141	\$3,089	\$33,230
City Administration	527	9.137 %	\$64,051		\$64,051		\$64,051
City Attorney	97	1.682 %	\$11,789		\$11,789		\$11,789
Stormwater and Flood Control	357	6.189 %	\$43,389		\$43,389	\$4,446	\$47,835
FD705 Whale Rock Fund	17	0.295 %	\$2,066		\$2,066	\$212	\$2,278
FD621Transit Fund	17	0.295 %	\$2,066		\$2,066	\$212	\$2,278
FD611 Parking Fund	161	2.790 %	\$19,570		\$19,570	\$2,005	\$21,575
Total	5,768	100.000 %	\$701,032		\$701,032	\$60,328	\$761,360

(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	400	1.006 %	\$4,341		\$4,341	\$413	\$4,754
Facilities Maintenance	500	1.257 %	\$5,427		\$5,427	\$517	\$5,944
Streets Maintenance	965	2.427 %	\$10,473		\$10,473	\$997	\$11,470
Stormwater and Flood Control	615	1.547 %	\$6,675		\$6,675	\$636	\$7,311
Traffic Signals & Lighting	200	0.503 %	\$2,171		\$2,171	\$207	\$2,378
Transportation/Plan Engineering	600	1.509 %	\$6,512		\$6,512	\$620	\$7,132
Recreation Administration	400	1.006 %	\$4,341		\$4,341	\$413	\$4,754
Recreation Facilities	100	0.251 %	\$1,085		\$1,085	\$103	\$1,188
Youth Services	200	0.503 %	\$2,171		\$2,171	\$207	\$2,378
Community Services	200	0.503 %	\$2,171		\$2,171	\$207	\$2,378
Ranger Program	300	0.754 %	\$3,256		\$3,256	\$310	\$3,566
Aquatics	100	0.251 %	\$1,085		\$1,085	\$103	\$1,188
Golf Course	400	1.006 %	\$4,341		\$4,341	\$413	\$4,754
Police Administration	650	1.635 %	\$7,055		\$7,055	\$672	\$7,727
Patrol	4,600	11.568 %	\$49,925		\$49,925	\$4,754	\$54,679
Investigations	1,100	2.766 %	\$11,939		\$11,939	\$1,137	\$13,076
Police Support Services	2,000	5.030 %	\$21,707		\$21,707	\$2,067	\$23,774
Neighborhood Services	100	0.251 %	\$1,085		\$1,085	\$103	\$1,188
Traffic Safety	400	1.006 %	\$4,341		\$4,341	\$413	\$4,754
Fire Administration	400	1.006 %	\$4,341		\$4,341	\$413	\$4,754
Emergency Response	4,500	11.316 %	\$48,840		\$48,840	\$4,650	\$53,490
Hazard Prevention	600	1.509 %	\$6,512		\$6,512	\$620	\$7,132
FD208 Tourism Bid Fund	175	0.440 %	\$1,899		\$1,899	\$181	\$2,080
FD601 Water Fund	3,525	8.865 %	\$38,258		\$38,258	\$3,643	\$41,901
FD602 Sewer Fund	2,995	7.532 %	\$32,506		\$32,506	\$3,095	\$35,601
FD621Transit Fund	300	0.754 %	\$3,256		\$3,256	\$310	\$3,566
FD705 Whale Rock Fund	390	0.981 %	\$4,233		\$4,233	\$403	\$4,636
City Administration	400	1.006 %	\$4,341		\$4,341		\$4,341
Economic Development	100	0.251 %	\$1,085		\$1,085	\$103	\$1,188
Natural Resource Protection	200	0.503 %	\$2,171		\$2,171	\$207	\$2,378
Community Promotion	25	0.063 %	\$271		\$271	\$26	\$297
City Attorney	300	0.754 %	\$3,256		\$3,256		\$3,256
City Clerk	500	1.257 %	\$5,427		\$5,427		\$5,427
Finance	1,200	3.018 %	\$13,024		\$13,024		\$13,024
Network Services	1,000	2.515 %	\$10,853		\$10,853		\$10,853
Information Services	425	1.069 %	\$4,613		\$4,613		\$4,613
Human Resources	600	1.509 %	\$6,512		\$6,512	\$620	\$7,132
Community Development Admin	550	1.383 %	\$5,969		\$5,969	\$568	\$6,537
Building and Safety	1,350	3.395 %	\$14,652		\$14,652	\$1,395	\$16,047
Public Works Administration	600	1.509 %	\$6,512		\$6,512	\$620	\$7,132
Parks Maintenance	1,200	3.018 %	\$13,024		\$13,024	\$1,240	\$14,264

Information Services

Detail allocation of

Enterprise Apps

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Swim Center Maintenance	100	0.251 %	\$1,085		\$1,085	\$103	\$1,188
Fire Apparatus Service	200	0.503 %	\$2,171		\$2,171	\$207	\$2,378
Fleet	450	1.132 %	\$4,884		\$4,884	\$465	\$5,349
FD205 CDBG Fund	50	0.126 %	\$543		\$543	\$52	\$595
FD611 Parking Fund	1,000	2.515 %	\$10,853		\$10,853	\$1,033	\$11,886
CIP Project Engineering	1,500	3.772 %	\$16,280		\$16,280	\$1,550	\$17,830
Development Review	1,300	3.269 %	\$14,112		\$14,112	\$1,345	\$15,457
Total	39,765	100.000 %	\$431,584		\$431,584	\$37,141	\$468,725

(A) Alloc basis:

Source:

Information Services
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Information Services</u>	<u>Enterprise Apps</u>
City Administration	\$68,392	\$64,051	\$4,341
City Attorney	\$15,045	\$11,789	\$3,256
City Clerk	\$5,427		\$5,427
Finance	\$13,024		\$13,024
Network Services	\$47,314	\$36,461	\$10,853
Information Services	\$4,613		\$4,613
Human Resources	\$7,132		\$7,132
Public Works Administration	\$55,771	\$48,639	\$7,132
Facilities Maintenance	\$5,944		\$5,944
Fleet	\$5,349		\$5,349
CIP Project Engineering	\$17,830		\$17,830
Transportation/Plan Engineering	\$7,132		\$7,132
Economic Development	\$1,188		\$1,188
Natural Resource Protection	\$2,378		\$2,378
Community Promotion	\$297		\$297
Community Development Admin	\$222,264	\$215,727	\$6,537
Development Review	\$15,457		\$15,457
Building and Safety	\$16,047		\$16,047
Parks Maintenance	\$14,264		\$14,264
Swim Center Maintenance	\$1,188		\$1,188
Urban Forest Services	\$4,754		\$4,754
Streets Maintenance	\$11,470		\$11,470
Traffic Signals & Lighting	\$2,378		\$2,378
Stormwater and Flood Control	\$55,146	\$47,835	\$7,311
Recreation Administration	\$37,984	\$33,230	\$4,754
Recreation Facilities	\$1,188		\$1,188
Youth Services	\$2,378		\$2,378
Community Services	\$2,378		\$2,378
Ranger Program	\$3,566		\$3,566
Aquatics	\$1,188		\$1,188
Golf Course	\$4,754		\$4,754
Police Administration	\$125,774	\$118,047	\$7,727
Patrol	\$54,679		\$54,679
Investigations	\$13,076		\$13,076
Police Support Services	\$23,774		\$23,774
Neighborhood Services	\$1,188		\$1,188
Traffic Safety	\$4,754		\$4,754
Fire Administration	\$98,682	\$93,928	\$4,754
Emergency Response	\$53,490		\$53,490
Hazard Prevention	\$7,132		\$7,132
Fire Apparatus Service	\$2,378		\$2,378

Information Services
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Information Services</u>	<u>Enterprise Apps</u>
FD205 CDBG Fund	\$595		\$595
FD208 Tourism Bid Fund	\$2,080		\$2,080
FD601 Water Fund	\$76,471	\$34,570	\$41,901
FD602 Sewer Fund	\$66,553	\$30,952	\$35,601
FD611 Parking Fund	\$33,461	\$21,575	\$11,886
FD621Transit Fund	\$5,844	\$2,278	\$3,566
FD705 Whale Rock Fund	\$6,914	\$2,278	\$4,636
Total	\$1,230,085	\$761,360	\$468,725

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 not easily charged to operating programs or projects. This program has four major activities: copier maintenance and supplies, postage, city-wide memberships, and funding a minor amount of unforeseen costs during the course of each budget year with the City Manager's approval.

Costs are allocated as follows:

- **General Support Services** – These costs are not specifically identified with a particular fund or program. Certain eligible costs are allocated based on total operating expenditures by fund/department/division.
- **Parking** – These costs represent the annual charge to various programs by the Parking Enterprise Fund to allow staff to park their city-owned, assigned vehicles in one of the parking structures. Programs that pay their own parking fees are not included in the calculation.

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures Per Financial Statement:	\$438,461			\$438,461
Deductions:				
VENTURES CONTINGENCIES	(\$7,727)			
COVID-19	(\$284,535)			
Total deductions:	(\$292,262)			(\$292,262)
Allocated additions:				
1011002 - City Council	\$283	\$95	\$378	
1011001 - City Administration	\$1,363	\$475	\$1,838	
1011501 - City Attorney	\$1,526	\$231	\$1,757	
1012000 - Finance	\$5,915	\$890	\$6,805	
8020000 - Insurance ISF Fund		\$273	\$273	
Total allocated additions:	\$9,087	\$1,964	\$11,051	\$11,051
Total to be allocated	\$155,286	\$1,964		\$157,250

	Total	General & Admin	General Support Services	Parking
Finance Support Services				
Schedule of costs to be allocated by function				
<u>Other Expense and Cost</u>				
SALARIES & WAGES				
FRINGE BENEFITS				
<u>Other Expense and Cost</u>				
SUPPORT SERVICES	\$109,989		\$109,989	
PARKING	\$36,210			\$36,210
VENTURES CONTINGENCIES	\$7,727	\$7,727		
COVID-19	\$284,535	\$284,535		
Departmental Expenditures	\$438,461	\$292,262	\$109,989	\$36,210
<u>Cost Adjustments</u>				
Deductions	(\$292,262)	(\$292,262)		
Additions: 1st				
Other	\$9,087	\$9,087		
Functional Cost	\$155,286	\$9,087	\$109,989	\$36,210
Reallocate Admin		(\$9,087)	\$6,836	\$2,251
Allocable Costs	\$155,286		\$116,825	\$38,461
1st Allocation	\$155,286		\$116,825	\$38,461
Additions: 2nd				
Other	\$1,964	\$1,964		
Functional Cost	\$1,964	\$1,964		
Reallocate Admin		(\$1,964)	\$1,478	\$486
Allocable Costs	\$1,964		\$1,478	\$486
2nd Allocation	\$1,964		\$1,478	\$486
Total allocated	\$157,250		\$118,303	\$38,947

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	157,339	0.176 %	\$205		\$205		\$205
Cultural Activities	332,351	0.371 %	\$434		\$434	\$6	\$440
Economic Development	269,768	0.301 %	\$352		\$352	\$5	\$357
Natural Resource Protection	617,952	0.690 %	\$806		\$806	\$11	\$817
Community Promotion	393,509	0.439 %	\$513		\$513	\$7	\$520
City Attorney	1,000,636	1.118 %	\$1,306		\$1,306		\$1,306
City Clerk	566,644	0.633 %	\$739		\$739		\$739
Finance	1,779,620	1.988 %	\$2,322		\$2,322		\$2,322
Network Services	2,992,351	3.342 %	\$3,904		\$3,904		\$3,904
Human Resources	1,217,672	1.360 %	\$1,589		\$1,589	\$22	\$1,611
Insurance ISF Fund	4,808,289	5.370 %	\$6,274		\$6,274	\$88	\$6,362
Wellness Program	3,114	0.003 %	\$4		\$4		\$4
Community Development Admin	867,164	0.969 %	\$1,131		\$1,131	\$16	\$1,147
Commissions & Committees	15,513	0.017 %	\$20		\$20		\$20
Development Review	1,053,548	1.177 %	\$1,375		\$1,375	\$19	\$1,394
Long Range Planning	114,993	0.128 %	\$150		\$150	\$2	\$152
Building and Safety	2,269,498	2.535 %	\$2,961		\$2,961	\$42	\$3,003
Public Works Administration	945,448	1.056 %	\$1,234		\$1,234	\$17	\$1,251
Parks Maintenance	2,587,151	2.890 %	\$3,376		\$3,376	\$47	\$3,423
Swim Center Maintenance	504,654	0.564 %	\$658		\$658	\$9	\$667
Urban Forest Services	830,659	0.928 %	\$1,084		\$1,084	\$15	\$1,099
Facilities Maintenance	1,152,577	1.287 %	\$1,504		\$1,504	\$21	\$1,525
Streets Maintenance	1,143,992	1.278 %	\$1,493		\$1,493	\$21	\$1,514
Stormwater and Flood Control	793,352	0.886 %	\$1,035		\$1,035	\$15	\$1,050
Traffic Signals & Lighting	519,399	0.580 %	\$678		\$678	\$10	\$688
Fleet	1,077,423	1.203 %	\$1,406		\$1,406	\$20	\$1,426
City Administration	1,266,811	1.415 %	\$1,653		\$1,653		\$1,653
Transportation/Plan Engineering	896,195	1.001 %	\$1,169		\$1,169	\$16	\$1,185
Recreation Administration	780,489	0.872 %	\$1,018		\$1,018	\$14	\$1,032
Recreation Facilities	190,312	0.213 %	\$248		\$248	\$3	\$251
Youth Services	853,586	0.953 %	\$1,114		\$1,114	\$16	\$1,130
Ranger Program	496,081	0.554 %	\$647		\$647	\$9	\$656
Aquatics	402,346	0.449 %	\$525		\$525	\$7	\$532
Police Administration	1,997,594	2.231 %	\$2,606		\$2,606	\$37	\$2,643
Patrol	9,337,298	10.429 %	\$12,183		\$12,183	\$171	\$12,354
Investigations	2,786,997	3.113 %	\$3,636		\$3,636	\$51	\$3,687
Neighborhood Services	229,238	0.256 %	\$299		\$299	\$4	\$303
Traffic Safety	796,078	0.889 %	\$1,039		\$1,039	\$15	\$1,054
Fire Administration	936,461	1.046 %	\$1,222		\$1,222	\$17	\$1,239
Emergency Response	10,175,128	11.364 %	\$13,276		\$13,276	\$186	\$13,462
Hazard Prevention	885,601	0.989 %	\$1,156		\$1,156	\$16	\$1,172

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
Training Services	73,793	0.082 %	\$96		\$96	\$1	\$97
Fire Station	30,106	0.034 %	\$39		\$39	\$1	\$40
Disaster Assistance	62,052	0.069 %	\$81		\$81	\$1	\$82
FD202 Downtown Bid Fund	272,165	0.304 %	\$355		\$355	\$5	\$360
FD601 Water Fund	6,361,662	7.105 %	\$8,301		\$8,301	\$116	\$8,417
FD611 Parking Fund	2,489,100	2.780 %	\$3,248		\$3,248	\$46	\$3,294
FD602 Sewer Fund	7,522,181	8.401 %	\$9,815		\$9,815	\$138	\$9,953
Golf Course	595,060	0.665 %	\$776		\$776	\$11	\$787
FD705 Whale Rock Fund	887,145	0.991 %	\$1,158		\$1,158	\$16	\$1,174
Information Services	1,031,587	1.152 %	\$1,346		\$1,346		\$1,346
FD208 Tourism Bid Fund	1,383,208	1.545 %	\$1,805		\$1,805	\$25	\$1,830
FD621Transit Fund	909,464	1.016 %	\$1,187		\$1,187	\$17	\$1,204
FD206 Law Enforcement Grant Fund	42,648	0.048 %	\$56		\$56	\$1	\$57
Fire Apparatus Service	379,185	0.424 %	\$495		\$495	\$7	\$502
Police Support Services	2,484,815	2.775 %	\$3,242		\$3,242	\$45	\$3,287
Community Services	474,519	0.530 %	\$619		\$619	\$9	\$628
FD711 Hazardous Mat Task Force Fund	44,601	0.050 %	\$58		\$58	\$1	\$59
Finance Non Departmental	167,004	0.187 %	\$218		\$218	\$3	\$221
Development Services	1,003,441	1.121 %	\$1,309		\$1,309	\$18	\$1,327
Human Relations	353,546	0.395 %	\$461		\$461	\$6	\$467
CIP Project Engineering	2,205,278	2.463 %	\$2,877		\$2,877	\$40	\$2,917
Jack House	7,238	0.008 %	\$9		\$9		\$9
FD401 Capital Outlay Engineering	2,080	0.002 %	\$3		\$3		\$3
FD505 Affordable Housing Fund	330,000	0.369 %	\$431		\$431	\$6	\$437
Community Services Group	9,593	0.011 %	\$13		\$13		\$13
Risk Management	5,402	0.006 %	\$7		\$7		\$7
Water Administration/Engineering	3,180	0.004 %	\$4		\$4		\$4
Solid Waste Recycling	87,156	0.097 %	\$114		\$114	\$2	\$116
FD402 Fleet Replace	207						
FD504 LOVR Impace Fee	270,094	0.302 %	\$352		\$352	\$8	\$360
FD715 Boysen Ranch	3,341	0.001 %	\$6		\$6		\$6
Total	89,535,682	100.000 %	\$116,825		\$116,825	\$1,478	\$118,303

(A) Alloc basis:

Total Operating Expenditures by Department/Division

Source:

Finance Support Services

Detail allocation of

Parking

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Public Works Administration	16,320	45.070 %	\$17,335		\$17,335	\$305	\$17,640
Network Services	7,140	19.718 %	\$7,584		\$7,584		\$7,584
City Administration	1,020	2.817 %	\$1,083		\$1,083		\$1,083
Finance	2,040	5.634 %	\$2,167		\$2,167		\$2,167
Building and Safety	20,400	56.338 %	\$21,668		\$21,668	\$381	\$22,049
All Other	(10,710)	-29.577%	(\$11,376)		(\$11,376)	(\$200)	(\$11,576)
Total	36,210	100.000 %	\$38,461		\$38,461	\$486	\$38,947

(A) Alloc basis: Parking Fee Charged by Department

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

Finance Support Services
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Support Services</u>	<u>Parking</u>
City Council	\$205	\$205	
City Administration	\$2,736	\$1,653	\$1,083
City Attorney	\$1,306	\$1,306	
City Clerk	\$739	\$739	
Finance	\$4,489	\$2,322	\$2,167
Network Services	\$11,488	\$3,904	\$7,584
Information Services	\$1,346	\$1,346	
Human Resources	\$1,611	\$1,611	
Risk Management	\$7	\$7	
Wellness Program	\$4	\$4	
Public Works Administration	\$18,891	\$1,251	\$17,640
Facilities Maintenance	\$1,525	\$1,525	
Fleet	\$1,426	\$1,426	
CIP Project Engineering	\$2,917	\$2,917	
Transportation/Plan Engineering	\$1,185	\$1,185	
Insurance ISF Fund	\$6,362	\$6,362	
Cultural Activities	\$440	\$440	
Economic Development	\$357	\$357	
Natural Resource Protection	\$817	\$817	
Community Promotion	\$520	\$520	
Community Services Group	\$13	\$13	
Finance Non Departmental	\$221	\$221	
Community Development Admin	\$1,147	\$1,147	
Commissions & Committees	\$20	\$20	
Development Review	\$1,394	\$1,394	
Long Range Planning	\$152	\$152	
Development Services	\$1,327	\$1,327	
Building and Safety	\$25,052	\$3,003	\$22,049
Human Relations	\$467	\$467	
Parks Maintenance	\$3,423	\$3,423	
Swim Center Maintenance	\$667	\$667	
Urban Forest Services	\$1,099	\$1,099	
Streets Maintenance	\$1,514	\$1,514	
Traffic Signals & Lighting	\$688	\$688	
Stormwater and Flood Control	\$1,050	\$1,050	
Water Administration/Engineering	\$4	\$4	
Solid Waste Recycling	\$116	\$116	
Recreation Administration	\$1,032	\$1,032	
Recreation Facilities	\$251	\$251	
Youth Services	\$1,130	\$1,130	

Finance Support Services
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Support Services</u>	<u>Parking</u>
Community Services	\$628	\$628	
Ranger Program	\$656	\$656	
Aquatics	\$532	\$532	
Golf Course	\$787	\$787	
Jack House	\$9	\$9	
Police Administration	\$2,643	\$2,643	
Patrol	\$12,354	\$12,354	
Investigations	\$3,687	\$3,687	
Police Support Services	\$3,287	\$3,287	
Neighborhood Services	\$303	\$303	
Traffic Safety	\$1,054	\$1,054	
Fire Administration	\$1,239	\$1,239	
Emergency Response	\$13,462	\$13,462	
Hazard Prevention	\$1,172	\$1,172	
Training Services	\$97	\$97	
Fire Apparatus Service	\$502	\$502	
Fire Station	\$40	\$40	
Disaster Assistance	\$82	\$82	
FD202 Downtown Bid Fund	\$360	\$360	
FD206 Law Enforcement Grant Fund	\$57	\$57	
FD208 Tourism Bid Fund	\$1,830	\$1,830	
FD401 Capital Outlay Engineering	\$3	\$3	
FD402 Fleet Replace			
FD504 LOVR Impace Fee	\$360	\$360	
FD505 Affordable Housing Fund	\$437	\$437	
FD601 Water Fund	\$8,417	\$8,417	
FD602 Sewer Fund	\$9,953	\$9,953	
FD611 Parking Fund	\$3,294	\$3,294	
FD621Transit Fund	\$1,204	\$1,204	
FD705 Whale Rock Fund	\$1,174	\$1,174	
FD711 Hazardous Mat Task Force Fund	\$59	\$59	
FD715 Boysen Ranch	\$6	\$6	
All Other	(\$11,576)		(\$11,576)
Total	\$157,250	\$118,303	\$38,947

SCHEDULE 10.01

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

Human Resources
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,217,672			\$1,217,672
Deductions:				
GENERAL GOVERNMENT	(\$9,907)			
Total deductions:	<u>(\$9,907)</u>			<u>(\$9,907)</u>
Allocated additions:				
10000000 - Building Charge	\$2,922		\$2,922	
1011002 - City Council	\$2,239	\$749	\$2,988	
1011001 - City Administration	\$10,779	\$3,756	\$14,535	
1011501 - City Attorney	\$12,071	\$1,830	\$13,901	
1011021 - City Clerk	\$10,241	\$3,743	\$13,984	
1012000 - Finance	\$20,416	\$4,008	\$24,424	
1011101 - Network Services	\$31,157	\$3,072	\$34,229	
1011103 - Information Services	\$6,512	\$620	\$7,132	
1012006 - Finance Support Services	\$1,589	\$22	\$1,611	
1013003 - Wellness Program		\$58	\$58	
1015005 - Facilities Maintenance		\$13,998	\$13,998	
8020000 - Insurance ISF Fund		\$64,853	\$64,853	
Total allocated additions:	<u>\$97,926</u>	<u>\$96,709</u>	<u>\$194,635</u>	<u>\$194,635</u>
Total to be allocated	<u><u>\$1,305,691</u></u>	<u><u>\$96,709</u></u>		<u><u>\$1,402,400</u></u>

Human Resources
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Human Resources</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$633,641		\$633,641
FRINGE BENEFITS	\$288,983		\$288,983
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$285,141		\$285,141
GENERAL GOVERNMENT	\$9,907	\$9,907	
Departmental Expenditures	\$1,217,672	\$9,907	\$1,207,765
<u>Cost Adjustments</u>			
Deductions	(\$9,907)	(\$9,907)	
Additions: 1st			
Other	\$97,926	\$97,926	
Functional Cost	\$1,305,691	\$97,926	\$1,207,765
Reallocate Admin		(\$97,926)	\$97,926
Allocable Costs	\$1,305,691		\$1,305,691
1st Allocation	\$1,305,691		\$1,305,691
Additions: 2nd			
Other	\$96,709	\$96,709	
Functional Cost	\$96,709	\$96,709	
Reallocate Admin		(\$96,709)	\$96,709
Allocable Costs	\$96,709		\$96,709
2nd Allocation	\$96,709		\$96,709
Total allocated	\$1,402,400		\$1,402,400

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	400	1.021 %	\$13,335		\$13,335	\$1,095	\$14,430
Facilities Maintenance	500	1.277 %	\$16,669		\$16,669	\$1,368	\$18,037
Streets Maintenance	965	2.464 %	\$32,171		\$32,171	\$2,641	\$34,812
Stormwater and Flood Control	615	1.570 %	\$20,503		\$20,503	\$1,683	\$22,186
Traffic Signals & Lighting	200	0.511 %	\$6,668		\$6,668	\$547	\$7,215
Transportation/Plan Engineering	600	1.532 %	\$20,003		\$20,003	\$1,642	\$21,645
Recreation Administration	400	1.021 %	\$13,335		\$13,335	\$1,095	\$14,430
Recreation Facilities	100	0.255 %	\$3,334		\$3,334	\$274	\$3,608
Youth Services	200	0.511 %	\$6,668		\$6,668	\$547	\$7,215
Community Services	200	0.511 %	\$6,668		\$6,668	\$547	\$7,215
Ranger Program	300	0.766 %	\$10,001		\$10,001	\$821	\$10,822
Aquatics	100	0.255 %	\$3,334		\$3,334	\$274	\$3,608
Golf Course	400	1.021 %	\$13,335		\$13,335	\$1,095	\$14,430
Police Administration	650	1.660 %	\$21,670		\$21,670	\$1,779	\$23,449
Patrol	4,600	11.745 %	\$153,356		\$153,356	\$12,588	\$165,944
Investigations	1,100	2.809 %	\$36,672		\$36,672	\$3,010	\$39,682
Police Support Services	2,000	5.107 %	\$66,676		\$66,676	\$5,473	\$72,149
Neighborhood Services	100	0.255 %	\$3,334		\$3,334	\$274	\$3,608
Traffic Safety	400	1.021 %	\$13,335		\$13,335	\$1,095	\$14,430
Fire Administration	400	1.021 %	\$13,335		\$13,335	\$1,095	\$14,430
Emergency Response	4,500	11.490 %	\$150,022		\$150,022	\$12,314	\$162,336
Hazard Prevention	600	1.532 %	\$20,003		\$20,003	\$1,642	\$21,645
FD208 Tourism Bid Fund	175	0.447 %	\$5,834		\$5,834	\$479	\$6,313
FD601 Water Fund	3,525	9.000 %	\$117,517		\$117,517	\$9,646	\$127,163
FD602 Sewer Fund	2,995	7.647 %	\$99,848		\$99,848	\$8,196	\$108,044
FD621Transit Fund	300	0.766 %	\$10,001		\$10,001	\$821	\$10,822
FD705 Whale Rock Fund	390	0.996 %	\$13,002		\$13,002	\$1,067	\$14,069
City Administration	400	1.021 %	\$13,335		\$13,335		\$13,335
Economic Development	100	0.255 %	\$3,334		\$3,334	\$274	\$3,608
Natural Resource Protection	200	0.511 %	\$6,668		\$6,668	\$547	\$7,215
Community Promotion	25	0.064 %	\$833		\$833	\$68	\$901
City Attorney	300	0.766 %	\$10,001		\$10,001		\$10,001
City Clerk	500	1.277 %	\$16,669		\$16,669		\$16,669
Finance	1,200	3.064 %	\$40,006		\$40,006		\$40,006
Network Services	1,000	2.553 %	\$33,338		\$33,338		\$33,338
Information Services	425	1.085 %	\$14,169		\$14,169		\$14,169
Community Development Admin	550	1.404 %	\$18,336		\$18,336	\$1,505	\$19,841
Building and Safety	1,350	3.447 %	\$45,007		\$45,007	\$3,694	\$48,701
Public Works Administration	600	1.532 %	\$20,003		\$20,003	\$1,642	\$21,645
Parks Maintenance	1,200	3.064 %	\$40,006		\$40,006	\$3,284	\$43,290
Swim Center Maintenance	100	0.255 %	\$3,334		\$3,334	\$274	\$3,608

Human Resources
Detail allocation of
Human Resources

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fire Apparatus Service	200	0.511 %	\$6,668		\$6,668	\$547	\$7,215
Fleet	450	1.149 %	\$15,002		\$15,002	\$1,231	\$16,233
FD205 CDBG Fund	50	0.128 %	\$1,667		\$1,667	\$137	\$1,804
FD611 Parking Fund	1,000	2.553 %	\$33,338		\$33,338	\$2,737	\$36,075
CIP Project Engineering	1,500	3.830 %	\$50,007		\$50,007	\$4,105	\$54,112
Development Review	1,300	3.320 %	\$43,341		\$43,341	\$3,556	\$46,897
Total	39,165	100.000 %	\$1,305,691		\$1,305,691	\$96,709	\$1,402,400

(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
Departmental Cost
Allocation Summary

	Total	Human Resources
City Administration	\$13,335	\$13,335
City Attorney	\$10,001	\$10,001
City Clerk	\$16,669	\$16,669
Finance	\$40,006	\$40,006
Network Services	\$33,338	\$33,338
Information Services	\$14,169	\$14,169
Public Works Administration	\$21,645	\$21,645
Facilities Maintenance	\$18,037	\$18,037
Fleet	\$16,233	\$16,233
CIP Project Engineering	\$54,112	\$54,112
Transportation/Plan Engineering	\$21,645	\$21,645
Economic Development	\$3,608	\$3,608
Natural Resource Protection	\$7,215	\$7,215
Community Promotion	\$901	\$901
Community Development Admin	\$19,841	\$19,841
Development Review	\$46,897	\$46,897
Building and Safety	\$48,701	\$48,701
Parks Maintenance	\$43,290	\$43,290
Swim Center Maintenance	\$3,608	\$3,608
Urban Forest Services	\$14,430	\$14,430
Streets Maintenance	\$34,812	\$34,812
Traffic Signals & Lighting	\$7,215	\$7,215
Stormwater and Flood Control	\$22,186	\$22,186
Recreation Administration	\$14,430	\$14,430
Recreation Facilities	\$3,608	\$3,608
Youth Services	\$7,215	\$7,215
Community Services	\$7,215	\$7,215
Ranger Program	\$10,822	\$10,822
Aquatics	\$3,608	\$3,608
Golf Course	\$14,430	\$14,430
Police Administration	\$23,449	\$23,449
Patrol	\$165,944	\$165,944
Investigations	\$39,682	\$39,682
Police Support Services	\$72,149	\$72,149
Neighborhood Services	\$3,608	\$3,608
Traffic Safety	\$14,430	\$14,430
Fire Administration	\$14,430	\$14,430
Emergency Response	\$162,336	\$162,336
Hazard Prevention	\$21,645	\$21,645
Fire Apparatus Service	\$7,215	\$7,215
FD205 CDBG Fund	\$1,804	\$1,804

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Human Resources</u>
FD208 Tourism Bid Fund	\$6,313	\$6,313
FD601 Water Fund	\$127,163	\$127,163
FD602 Sewer Fund	\$108,044	\$108,044
FD611 Parking Fund	\$36,075	\$36,075
FD621Transit Fund	\$10,822	\$10,822
FD705 Whale Rock Fund	\$14,069	\$14,069
Total	\$1,402,400	\$1,402,400

SCHEDULE 11.01

RISK MANAGEMENT

NATURE AND EXTENT OF SERVICE

With the use of root cause investigations into claims and proactive measures, a primary goal of this program is to reduce the risk of accidents and foster a safe environment for staff and the community.

Costs are allocated as follows:

- **Insurance ISF Fund** - These costs are associated with the insurance fund and Retiree Healthcare for Police. Costs are allocated directly to Police and Fund 802 Insurance ISF Fund.

Risk Management
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$5,402			\$5,402
Allocated additions:				
1011002 - City Council	\$10	\$3	\$13	
1011001 - City Administration	\$48	\$17	\$65	
1011501 - City Attorney	\$54	\$8	\$62	
1012000 - Finance	\$77	\$18	\$95	
1011101 - Network Services	\$583	\$30	\$613	
1012006 - Finance Support Services	\$7		\$7	
8020000 - Insurance ISF Fund		\$10	\$10	
Total allocated additions:	<u>\$779</u>	<u>\$86</u>	<u>\$865</u>	<u>\$865</u>
Total to be allocated	<u><u>\$6,181</u></u>	<u><u>\$86</u></u>		<u><u>\$6,267</u></u>

	Risk Management Schedule of costs to be allocated by function		
	<u>Total</u>	<u>General & Admin</u>	<u>Risk Management</u>
<u>Other Expense and Cost</u>			
SALARIES & WAGES			
FRINGE BENEFITS	\$1,509		\$1,509
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$3,893		\$3,893
Departmental Expenditures	\$5,402		\$5,402
Additions: 1st			
Other	\$779	\$779	
Functional Cost	\$6,181	\$779	\$5,402
Reallocate Admin		(\$779)	\$779
Allocable Costs	\$6,181		\$6,181
1st Allocation	\$6,181		\$6,181
Additions: 2nd			
Other	\$86	\$86	
Functional Cost	\$86	\$86	
Reallocate Admin		(\$86)	\$86
Allocable Costs	\$86		\$86
2nd Allocation	\$86		\$86
Total allocated	\$6,267		\$6,267

Risk Management
Detail allocation of
Risk Management

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Insurance ISF Fund	3,895	72.103 %	\$4,457		\$4,457	\$62	\$4,519
Police Administration	1,507	27.897 %	\$1,724		\$1,724	\$24	\$1,748
Total	5,402	100.000 %	\$6,181		\$6,181	\$86	\$6,267

(A) Alloc basis: Direct Allocation to the Insurance ISF Fund 802

Source:

	<u>Total</u>	<u>Risk Management</u>
Insurance ISF Fund	\$4,519	\$4,519
Police Administration	\$1,748	\$1,748
Total	\$6,267	\$6,267

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

Wellness Program
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$3,114			\$3,114
Allocated additions:				
1011002 - City Council	\$6	\$2	\$8	
1011001 - City Administration	\$28	\$10	\$38	
1011501 - City Attorney	\$31	\$5	\$36	
1012000 - Finance	\$297	\$35	\$332	
1012006 - Finance Support Services	\$4		\$4	
1015005 - Facilities Maintenance		\$48,777	\$48,777	
8020000 - Insurance ISF Fund		\$6	\$6	
Total allocated additions:	<u>\$366</u>	<u>\$48,835</u>	<u>\$49,201</u>	<u>\$49,201</u>
Total to be allocated	<u><u>\$3,480</u></u>	<u><u>\$48,835</u></u>		<u><u>\$52,315</u></u>

Wellness Program
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Wellness Program</u>
<u>Other Expense and Cost</u>			
SALARIES & WAGES			
FRINGE BENEFITS			
<u>Other Expense and Cost</u>			
WELLNESS PROGRAM	\$3,114		\$3,114
Departmental Expenditures	\$3,114		\$3,114
Additions: 1st			
Other	\$366	\$366	
Functional Cost	\$3,480	\$366	\$3,114
Reallocate Admin		(\$366)	\$366
Allocable Costs	\$3,480		\$3,480
1st Allocation	\$3,480		\$3,480
Additions: 2nd			
Other	\$48,835	\$48,835	
Functional Cost	\$48,835	\$48,835	
Reallocate Admin		(\$48,835)	\$48,835
Allocable Costs	\$48,835		\$48,835
2nd Allocation	\$48,835		\$48,835
Total allocated	\$52,315		\$52,315

Wellness Program
Detail allocation of
Wellness Program

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Police Administration	550	1.183 %	\$41		\$41	\$660	\$701
Fire Administration	425	0.914 %	\$32		\$32	\$510	\$542
Stormwater and Flood Control	715	1.537 %	\$54		\$54	\$858	\$912
Recreation Administration	600	1.290 %	\$45		\$45	\$720	\$765
Facilities Maintenance	500	1.075 %	\$37		\$37	\$600	\$637
Long Range Planning	400	0.860 %	\$30		\$30	\$480	\$510
Building and Safety	1,553	3.339 %	\$116		\$116	\$1,864	\$1,980
Development Review	1,390	2.989 %	\$104		\$104	\$1,668	\$1,772
Economic Development	100	0.215 %	\$7		\$7	\$120	\$127
Natural Resource Protection	200	0.430 %	\$15		\$15	\$240	\$255
Public Works Administration	700	1.505 %	\$52		\$52	\$840	\$892
Transportation/Plan Engineering	700	1.505 %	\$52		\$52	\$840	\$892
City Administration	1,600	3.440 %	\$120		\$120		\$120
City Attorney	460	0.989 %	\$34		\$34		\$34
City Clerk	535	1.150 %	\$40		\$40		\$40
Human Resources	775	1.666 %	\$58		\$58		\$58
Finance	1,550	3.333 %	\$116		\$116		\$116
Network Services	500	1.075 %	\$37		\$37		\$37
Recreation Facilities	436	0.938 %	\$33		\$33	\$523	\$556
Fleet	450	0.968 %	\$34		\$34	\$540	\$574
Information Services	400	0.860 %	\$30		\$30		\$30
Community Promotion	25	0.054 %	\$2		\$2	\$30	\$32
Community Development Admin	645	1.387 %	\$48		\$48	\$774	\$822
Parks Maintenance	1,510	3.247 %	\$113		\$113	\$1,812	\$1,925
Swim Center Maintenance	200	0.430 %	\$15		\$15	\$240	\$255
Urban Forest Services	450	0.968 %	\$34		\$34	\$540	\$574
Streets Maintenance	1,065	2.290 %	\$80		\$80	\$1,278	\$1,358
Traffic Signals & Lighting	200	0.430 %	\$15		\$15	\$240	\$255
Youth Services	1,978	4.253 %	\$148		\$148	\$2,374	\$2,522
Community Services	306	0.658 %	\$23		\$23	\$367	\$390
Ranger Program	775	1.666 %	\$58		\$58	\$930	\$988
Patrol	4,300	9.246 %	\$322		\$322	\$5,161	\$5,483
Investigations	1,200	2.580 %	\$90		\$90	\$1,440	\$1,530
Police Support Services	2,096	4.507 %	\$157		\$157	\$2,516	\$2,673
Neighborhood Services	319	0.686 %	\$24		\$24	\$383	\$407
Traffic Safety	400	0.860 %	\$30		\$30	\$480	\$510
Emergency Response	4,675	10.053 %	\$350		\$350	\$5,611	\$5,961
FD601 Water Fund	3,351	7.206 %	\$251		\$251	\$4,022	\$4,273
FD602 Sewer Fund	3,503	7.533 %	\$262		\$262	\$4,205	\$4,467
FD621Transit Fund	400	0.860 %	\$30		\$30	\$480	\$510
FD705 Whale Rock Fund	400	0.860 %	\$30		\$30	\$480	\$510

Wellness Program
Detail allocation of
Wellness Program

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD208 Tourism Bid Fund	175	0.376 %	\$13		\$13	\$210	\$223
Golf Course	686	1.475 %	\$51		\$51	\$823	\$874
Aquatics	957	2.058 %	\$72		\$72	\$1,149	\$1,221
FD611 Parking Fund	1,100	2.365 %	\$82		\$82	\$1,320	\$1,402
Fire Apparatus Service	200	0.430 %	\$15		\$15	\$240	\$255
Commissions & Committees	100	0.215 %	\$7		\$7	\$120	\$127
FD205 CDBG Fund	100	0.215 %	\$7		\$7	\$120	\$127
Hazard Prevention	800	1.720 %	\$60		\$60	\$960	\$1,020
FD711 Hazardous Mat Task Force Fund	50	0.111 %	\$4		\$4	\$67	\$71
Total	46,505	100.000 %	\$3,480		\$3,480	\$48,835	\$52,315

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

Source: Staffing Summaries

Wellness Program
Departmental Cost
Allocation Summary

	Total	Wellness Program
City Administration	\$120	\$120
City Attorney	\$34	\$34
City Clerk	\$40	\$40
Finance	\$116	\$116
Network Services	\$37	\$37
Information Services	\$30	\$30
Human Resources	\$58	\$58
Public Works Administration	\$892	\$892
Facilities Maintenance	\$637	\$637
Fleet	\$574	\$574
Transportation/Plan Engineering	\$892	\$892
Economic Development	\$127	\$127
Natural Resource Protection	\$255	\$255
Community Promotion	\$32	\$32
Community Development Admin	\$822	\$822
Commissions & Committees	\$127	\$127
Development Review	\$1,772	\$1,772
Long Range Planning	\$510	\$510
Building and Safety	\$1,980	\$1,980
Parks Maintenance	\$1,925	\$1,925
Swim Center Maintenance	\$255	\$255
Urban Forest Services	\$574	\$574
Streets Maintenance	\$1,358	\$1,358
Traffic Signals & Lighting	\$255	\$255
Stormwater and Flood Control	\$912	\$912
Recreation Administration	\$765	\$765
Recreation Facilities	\$556	\$556
Youth Services	\$2,522	\$2,522
Community Services	\$390	\$390
Ranger Program	\$988	\$988
Aquatics	\$1,221	\$1,221
Golf Course	\$874	\$874
Police Administration	\$701	\$701
Patrol	\$5,483	\$5,483
Investigations	\$1,530	\$1,530
Police Support Services	\$2,673	\$2,673
Neighborhood Services	\$407	\$407
Traffic Safety	\$510	\$510
Fire Administration	\$542	\$542
Emergency Response	\$5,961	\$5,961
Hazard Prevention	\$1,020	\$1,020

Wellness Program
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Wellness Program</u>
Fire Apparatus Service	\$255	\$255
FD205 CDBG Fund	\$127	\$127
FD208 Tourism Bid Fund	\$223	\$223
FD601 Water Fund	\$4,273	\$4,273
FD602 Sewer Fund	\$4,467	\$4,467
FD611 Parking Fund	\$1,402	\$1,402
FD621Transit Fund	\$510	\$510
FD705 Whale Rock Fund	\$510	\$510
FD711 Hazardous Mat Task Force Fund	\$71	\$71
Total	<u>\$52,315</u>	<u>\$52,315</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 thirteen Public Works operating Programs. The Public Works Administration program also assists the operating programs with various administrative and property management services. The program goal is delivery of responsive and competitive public works services through teamwork, good communication, and appropriate technology.

Costs are allocated based on a time analysis for the following staff members: Department Director, Deputy Director, City Engineer, Administrative Assistants, and other positions that are assigned to the administration function, both as permanent and part-time staff are represented below.

Costs are allocated as follows:

- **Deputy Director/City Engineer** – These costs are related to activities of the Deputy Director/City Engineer. Costs are allocated to departments supervised based on hours of supervision.
- **Director** – These costs are related to supervision activities of the Director. Costs are allocated to departments supervised based on the number of full-time equivalents (FTE).
- **Development Review** – These costs are related to Development Review. Costs are allocated directly to Development Review.
- **Utilities** – These costs represent time spent on Water and Sewer. Costs are allocated to Water and Sewer funds.

Public Works Administration

Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$945,448			\$945,448
Allocated additions:				
10000000 - Building Charge	\$19,844		\$19,844	
1011002 - City Council	\$1,739	\$582	\$2,321	
1011001 - City Administration	\$8,369	\$2,916	\$11,285	
1011501 - City Attorney	\$9,373	\$1,421	\$10,794	
1011021 - City Clerk	\$33,789	\$13,414	\$47,203	
1012000 - Finance	\$13,923	\$2,825	\$16,748	
1011101 - Network Services	\$62,456	\$6,053	\$68,509	
1011103 - Information Services	\$50,630	\$5,141	\$55,771	
1012006 - Finance Support Services	\$18,569	\$322	\$18,891	
1013001 - Human Resources	\$20,003	\$1,642	\$21,645	
1013003 - Wellness Program	\$52	\$840	\$892	
1015005 - Facilities Maintenance		\$37,634	\$37,634	
8020000 - Insurance ISF Fund		\$64,370	\$64,370	
Total allocated additions:	<u>\$238,747</u>	<u>\$137,160</u>	<u>\$375,907</u>	<u>\$375,907</u>
Total to be allocated	<u><u>\$1,184,195</u></u>	<u><u>\$137,160</u></u>		<u><u>\$1,321,355</u></u>

	Total	General & Admin	Deputy Director/City Engineer	Director	Development Review	Utilities
Wages & Benefits						
SALARIES & WAGES	\$645,266	\$156,800	\$394,580	\$58,074	\$16,390	\$19,422
FRINGE BENEFITS	\$250,755	\$60,933	\$153,337	\$22,568	\$6,369	\$7,548
Other Expense and Cost						
SERVICES & SUPPLIES	\$49,427	\$12,011	\$30,225	\$4,448	\$1,255	\$1,488
Departmental Expenditures	\$945,448	\$229,744	\$578,142	\$85,090	\$24,014	\$28,458
Additions: 1st						
Other	\$238,747	\$238,747				
Functional Cost	\$1,184,195	\$468,491	\$578,142	\$85,090	\$24,014	\$28,458
Reallocate Admin		(\$468,491)	\$378,445	\$55,699	\$15,719	\$18,628
Allocable Costs	\$1,184,195		\$956,587	\$140,789	\$39,733	\$47,086
1st Allocation	\$1,184,195		\$956,587	\$140,789	\$39,733	\$47,086
Additions: 2nd						
Other	\$137,160	\$137,160				
Functional Cost	\$137,160	\$137,160				
Reallocate Admin		(\$137,160)	\$110,797	\$16,307	\$4,602	\$5,454
Allocable Costs	\$137,160		\$110,797	\$16,307	\$4,602	\$5,454
2nd Allocation	\$137,160		\$110,797	\$16,307	\$4,602	\$5,454
Total allocated	\$1,321,355		\$1,067,384	\$157,096	\$44,335	\$52,540

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	572	9.354 %	\$89,480		\$89,480	\$10,364	\$99,844
Urban Forest Services	701	11.464 %	\$109,659		\$109,659	\$12,701	\$122,360
CIP Project Engineering	1,828	29.894 %	\$285,959		\$285,959	\$33,121	\$319,080
Fleet	35	0.572 %	\$5,475		\$5,475	\$634	\$6,109
Swim Center Maintenance	78	1.276 %	\$12,202		\$12,202	\$1,413	\$13,615
Facilities Maintenance	384	6.280 %	\$60,070		\$60,070	\$6,958	\$67,028
Traffic Signals & Lighting	139	2.273 %	\$21,744		\$21,744	\$2,519	\$24,263
Streets Maintenance	572	9.354 %	\$89,480		\$89,480	\$10,364	\$99,844
Transportation/Plan Engineering	18	0.294 %	\$2,816		\$2,816	\$326	\$3,142
FD611 Parking Fund	1,788	29.239 %	\$279,702		\$279,702	\$32,397	\$312,099
Total	6,115	100.000 %	\$956,587		\$956,587	\$110,797	\$1,067,384

(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>
Stormwater and Flood Control	715	9.808 %	\$13,809		\$13,809	\$1,599	\$15,408
Facilities Maintenance	500	6.859 %	\$9,656		\$9,656	\$1,118	\$10,774
Transportation/Plan Engineering	700	9.602 %	\$13,519		\$13,519	\$1,566	\$15,085
Fleet	450	6.173 %	\$8,691		\$8,691	\$1,007	\$9,698
Parks Maintenance	1,510	20.713 %	\$29,162		\$29,162	\$3,378	\$32,540
Swim Center Maintenance	200	2.743 %	\$3,863		\$3,863	\$447	\$4,310
Urban Forest Services	450	6.173 %	\$8,691		\$8,691	\$1,007	\$9,698
Streets Maintenance	1,065	14.609 %	\$20,568		\$20,568	\$2,382	\$22,950
Traffic Signals & Lighting	200	2.743 %	\$3,863		\$3,863	\$447	\$4,310
FD621Transit Fund	400	5.487 %	\$7,725		\$7,725	\$895	\$8,620
FD611 Parking Fund	1,100	15.090 %	\$21,242		\$21,242	\$2,461	\$23,703
Total	7,290	100.000 %	\$140,789		\$140,789	\$16,307	\$157,096

(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

Development Review

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Development Review	100	100.000 %	\$39,733		\$39,733	\$4,602	\$44,335
Total	100	100.000 %	\$39,733		\$39,733	\$4,602	\$44,335

(A) Alloc basis:

Direct Allocation to Development Review

Source:

Public Works Administration

Detail allocation of

Utilities

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD601 Water Fund	50	50.000 %	\$23,543		\$23,543	\$2,727	\$26,270
FD602 Sewer Fund	50	50.000 %	\$23,543		\$23,543	\$2,727	\$26,270
Total	100	100.000 %	\$47,086		\$47,086	\$5,454	\$52,540

(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>Development Review</u>	<u>Utilities</u>
Facilities Maintenance	\$77,802	\$67,028	\$10,774		
Fleet	\$15,807	\$6,109	\$9,698		
CIP Project Engineering	\$319,080	\$319,080			
Transportation/Plan Engineering	\$18,227	\$3,142	\$15,085		
Development Review	\$44,335			\$44,335	
Parks Maintenance	\$132,384	\$99,844	\$32,540		
Swim Center Maintenance	\$17,925	\$13,615	\$4,310		
Urban Forest Services	\$132,058	\$122,360	\$9,698		
Streets Maintenance	\$122,794	\$99,844	\$22,950		
Traffic Signals & Lighting	\$28,573	\$24,263	\$4,310		
Stormwater and Flood Control	\$15,408		\$15,408		
FD601 Water Fund	\$26,270				\$26,270
FD602 Sewer Fund	\$26,270				\$26,270
FD611 Parking Fund	\$335,802	\$312,099	\$23,703		
FD621Transit Fund	\$8,620		\$8,620		
Total	\$1,321,355	\$1,067,384	\$157,096	\$44,335	\$52,540

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, 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 919 Palm Street** – These costs are associated with utility (water, sewer, electric and gas) expenditures for 919 Palm Street building. Costs are allocated based on square footage occupied by Department/Division.
- **Janitorial 919 Palm Street** – These costs are associated with 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 Corporate Yard** – These costs are associated with janitorial contract services for Corporate Yard. Costs are allocated based on square footage occupied for janitorial services in Corporate 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.

Prepared by:


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

SCHEDULE 15.01

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.

Facilities Maintenance
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures Per Financial Statement:	\$1,157,246			\$1,157,246
Deductions:				
COVID-19	(\$4,669)			
Total deductions:	(\$4,669)			(\$4,669)
Allocated additions:				
10000000 - Building Charge	\$4,300		\$4,300	
1011002 - City Council	\$2,120	\$709	\$2,829	
1011001 - City Administration	\$10,203	\$3,555	\$13,758	
1011501 - City Attorney	\$11,426	\$1,733	\$13,159	
1011021 - City Clerk	\$1,693	\$406	\$2,099	
1012000 - Finance	\$41,055	\$6,044	\$47,099	
1011101 - Network Services	\$32,430	\$3,101	\$35,531	
1011103 - Information Services	\$5,427	\$517	\$5,944	
1012006 - Finance Support Services	\$1,504	\$21	\$1,525	
1013001 - Human Resources	\$16,669	\$1,368	\$18,037	
1013003 - Wellness Program	\$37	\$600	\$637	
1015001 - Public Works Administration	\$69,726	\$8,076	\$77,802	
1015008 - Fleet		\$16,014	\$16,014	
8020000 - Insurance ISF Fund		\$54,289	\$54,289	
Total allocated additions:	\$196,590	\$96,433	\$293,023	\$293,023
Total to be allocated	\$1,349,167	\$96,433		\$1,445,600

	Facilities Maintenance Schedule of costs to be allocated by function									
	<u>Total</u>	<u>General & Admin</u>	<u>Utilities/Janitori al - City Hall</u>	<u>Utilities - 919 Palm Street</u>	<u>Janitorial - 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>Wages & Benefits</u>										
SALARIES & WAGES	\$322,105	\$66,708								\$12,240
FRINGE BENEFITS	\$174,811	\$36,203								\$6,643
<u>Other Expense and Cost</u>										
CONTRACT SERVICES	\$157,525		\$38,619	\$25,746			\$14,160		\$79,000	
UTILITIES	\$246,618		\$57,871		\$29,749	\$78,308		\$80,690		
SOLID WASTE	\$29,138									
SERVICES & SUPPLIES	\$222,380									
COVID-19	\$4,669	\$4,669								
Departmental Expenditures	\$1,157,246	\$107,580	\$96,490	\$25,746	\$29,749	\$78,308	\$14,160	\$80,690	\$79,000	\$18,883
<u>Cost Adjustments</u>										
Deductions	(\$4,669)	(\$4,669)								
Additions: 1st										
Other	\$196,590	\$196,590								
Functional Cost	\$1,349,167	\$299,501	\$96,490	\$25,746	\$29,749	\$78,308	\$14,160	\$80,690	\$79,000	\$18,883
Reallocate Admin		(\$299,501)	\$27,531	\$7,346	\$8,488	\$22,344	\$4,040	\$23,023	\$22,541	\$5,388
Allocable Costs	\$1,349,167		\$124,021	\$33,092	\$38,237	\$100,652	\$18,200	\$103,713	\$101,541	\$24,271
1st Allocation	\$1,349,167		\$124,021	\$33,092	\$38,237	\$100,652	\$18,200	\$103,713	\$101,541	\$24,271
Additions: 2nd										
Other	\$96,433	\$96,433								
Functional Cost	\$96,433	\$96,433								
Reallocate Admin		(\$96,433)	\$8,865	\$2,365	\$2,733	\$7,194	\$1,301	\$7,413	\$7,258	\$1,735
Allocable Costs	\$96,433		\$8,865	\$2,365	\$2,733	\$7,194	\$1,301	\$7,413	\$7,258	\$1,735
2nd Allocation	\$96,433		\$8,865	\$2,365	\$2,733	\$7,194	\$1,301	\$7,413	\$7,258	\$1,735
Total allocated	\$1,445,600		\$132,886	\$35,457	\$40,970	\$107,846	\$19,501	\$111,126	\$108,799	\$26,006

Facilities Maintenance

Schedule of costs to be
allocated by function

	<u>Utility Fund</u> <u>Facilities</u> Maintenance	<u>Transit</u> <u>Facilities</u> Maintenance	<u>Building</u> <u>Maintenance</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$10,758	\$1,868	\$230,531
FRINGE BENEFITS	\$5,839	\$1,014	\$125,112
<u>Other Expense and Cost</u>			
CONTRACT SERVICES			
UTILITIES			
SOLID WASTE			\$29,138
SERVICES & SUPPLIES			\$222,380
COVID-19			
Departmental Expenditures	\$16,597	\$2,882	\$607,161
<u>Cost Adjustments</u>			
Deductions			
Additions: 1st			
Other			
Functional Cost	\$16,597	\$2,882	\$607,161
Reallocate Admin	\$4,736	\$822	\$173,242
Allocable Costs	\$21,333	\$3,704	\$780,403
1st Allocation	\$21,333	\$3,704	\$780,403
Additions: 2nd			
Other			
Functional Cost			
Reallocate Admin	\$1,525	\$265	\$55,779
Allocable Costs	\$1,525	\$265	\$55,779
2nd Allocation	\$1,525	\$265	\$55,779
Total allocated	\$22,858	\$3,969	\$836,182

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 %	\$9,264		\$9,264		\$9,264
City Council	2,502	19.925 %	\$24,711		\$24,711		\$24,711
Cultural Activities	110	0.876 %	\$1,086		\$1,086	\$1,524	\$2,610
Economic Development	100	0.796 %	\$988		\$988	\$1,385	\$2,373
Natural Resource Protection	214	1.704 %	\$2,114		\$2,114	\$2,964	\$5,078
City Attorney	550	4.380 %	\$5,432		\$5,432		\$5,432
City Clerk	906	7.215 %	\$8,948		\$8,948		\$8,948
Finance	3,537	28.168 %	\$34,934		\$34,934		\$34,934
Network Services	2,484	19.782 %	\$24,534		\$24,534		\$24,534
Human Resources	1,000	7.964 %	\$9,877		\$9,877		\$9,877
Insurance ISF Fund	135	1.075 %	\$1,333		\$1,333	\$1,870	\$3,203
FD208 Tourism Bid Fund	81	0.645 %	\$800		\$800	\$1,122	\$1,922
Total	12,557	100.000 %	\$124,021		\$124,021	\$8,865	\$132,886

(A) Alloc basis:

Square Feet by Department

Source:

Build Maint Square Footage

Facilities Maintenance

Detail allocation of

Utilities - 919 Palm Street

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Information Services	1,119	6.431 %	\$2,128		\$2,128		\$2,128
Development Review	820	4.713 %	\$1,560		\$1,560	\$166	\$1,726
Long Range Planning	820	4.713 %	\$1,560		\$1,560	\$166	\$1,726
Building and Safety	2,280	13.104 %	\$4,336		\$4,336	\$462	\$4,798
Public Works Administration	4,620	26.553 %	\$8,787		\$8,787		\$8,787
CIP Project Engineering	3,920	22.530 %	\$7,456		\$7,456	\$795	\$8,251
Transportation/Plan Engineering	100	0.575 %	\$190		\$190	\$20	\$210
Community Development Admin	3,600	20.691 %	\$6,847		\$6,847	\$730	\$7,577
FD621Transit Fund	120	0.690 %	\$228		\$228	\$26	\$254
Total	17,399	100.000 %	\$33,092		\$33,092	\$2,365	\$35,457

(A) Alloc basis: Square Feet by Department

Source: Build Maint Square Footage

Facilities Maintenance
Detail allocation of
Janitorial - 919 Palm Street

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Community Development Admin	3,600	19.983 %	\$7,641		\$7,641	\$801	\$8,442
Development Review	1,436	7.971 %	\$3,048		\$3,048	\$320	\$3,368
Long Range Planning	820	4.552 %	\$1,740		\$1,740	\$183	\$1,923
Building and Safety	2,280	12.656 %	\$4,839		\$4,839	\$508	\$5,347
Public Works Administration	4,620	25.645 %	\$9,806		\$9,806		\$9,806
Transportation/Plan Engineering	100	0.555 %	\$212		\$212	\$22	\$234
Information Services	1,119	6.211 %	\$2,375		\$2,375		\$2,375
FD621Transit Fund	120	0.666 %	\$255		\$255	\$27	\$282
CIP Project Engineering	3,920	21.761 %	\$8,321		\$8,321	\$872	\$9,193
Total	18,015	100.000 %	\$38,237		\$38,237	\$2,733	\$40,970

(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 %	\$12,144		\$12,144	\$868	\$13,012
Urban Forest Services	620	2.033 %	\$2,046		\$2,046	\$146	\$2,192
Streets Maintenance	6,850	22.459 %	\$22,605		\$22,605	\$1,616	\$24,221
Fleet	10,400	34.098 %	\$34,321		\$34,321	\$2,453	\$36,774
FD601 Water Fund	4,475	14.672 %	\$14,768		\$14,768	\$1,056	\$15,824
FD602 Sewer Fund	4,475	14.672 %	\$14,768		\$14,768	\$1,055	\$15,823
Total	30,500	100.000 %	\$100,652		\$100,652	\$7,194	\$107,846

(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 %	\$5,070		\$5,070	\$362	\$5,432
Urban Forest Services	120	4.286 %	\$780		\$780	\$56	\$836
Streets Maintenance	900	32.143 %	\$5,850		\$5,850	\$418	\$6,268
Fleet	100	3.571 %	\$650		\$650	\$46	\$696
FD601 Water Fund	450	16.071 %	\$2,925		\$2,925	\$209	\$3,134
FD602 Sewer Fund	450	16.072 %	\$2,925		\$2,925	\$210	\$3,135
Total	2,800	100.000 %	\$18,200		\$18,200	\$1,301	\$19,501

(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 %	\$4,047		\$4,047		\$4,047
Recreation Administration	700	1.517 %	\$1,574		\$1,574	\$117	\$1,691
Recreation Facilities	40,882	88.620 %	\$91,910		\$91,910	\$6,836	\$98,746
Youth Services	700	1.517 %	\$1,574		\$1,574	\$117	\$1,691
Community Services	700	1.517 %	\$1,574		\$1,574	\$117	\$1,691
Ranger Program	700	1.517 %	\$1,574		\$1,574	\$117	\$1,691
Traffic Signals & Lighting	650	1.410 %	\$1,460		\$1,460	\$109	\$1,569
Total	46,132	100.000 %	\$103,713		\$103,713	\$7,413	\$111,126

(A) Alloc basis:

Square Feet by Department

Source:

Build Maint Square Footage

Facilities Maintenance

Detail allocation of

Janitorial - Other

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Wellness Program	3,187	36.746 %	\$37,312		\$37,312		\$37,312
Recreation Administration	5,486	63.254 %	\$64,229		\$64,229	\$7,258	\$71,487
Total	8,673	100.000 %	\$101,541		\$101,541	\$7,258	\$108,799

(A) Alloc basis:

Square Feet by Department

Source:

Build Maint Square Footage

Facilities Maintenance

Detail allocation of

Parking Facility Maintenance

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD611 Parking Fund	1	100.000 %	\$24,271		\$24,271	\$1,735	\$26,006
Total	1	100.000 %	\$24,271		\$24,271	\$1,735	\$26,006

(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 %	\$10,667		\$10,667	\$763	\$11,430
FD602 Sewer Fund	50	50.000 %	\$10,666		\$10,666	\$762	\$11,428
Total	100	100.000 %	\$21,333		\$21,333	\$1,525	\$22,858

(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 %	\$3,704		\$3,704	\$265	\$3,969
Total	100	100.000 %	\$3,704		\$3,704	\$265	\$3,969

(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 %	\$10,312		\$10,312		\$10,312
Cultural Activities	110	0.058 %	\$453		\$453	\$36	\$489
Economic Development	100	0.053 %	\$412		\$412	\$33	\$445
Natural Resource Protection	214	0.113 %	\$882		\$882	\$70	\$952
City Attorney	550	0.290 %	\$2,267		\$2,267		\$2,267
City Clerk	906	0.478 %	\$3,734		\$3,734		\$3,734
Finance	3,537	1.868 %	\$14,577		\$14,577		\$14,577
Network Services	2,484	1.312 %	\$10,237		\$10,237		\$10,237
Human Resources	1,000	0.528 %	\$4,121		\$4,121		\$4,121
Insurance ISF Fund	135	0.071 %	\$556		\$556	\$44	\$600
Long Range Planning	820	0.433 %	\$3,380		\$3,380	\$269	\$3,649
Building and Safety	2,280	1.204 %	\$9,397		\$9,397	\$749	\$10,146
Public Works Administration	4,620	2.440 %	\$19,041		\$19,041		\$19,041
Fleet	10,400	5.492 %	\$42,862		\$42,862	\$3,414	\$46,276
City Administration	938	0.495 %	\$3,866		\$3,866		\$3,866
Transportation/Plan Engineering	100	0.053 %	\$412		\$412	\$33	\$445
Recreation Administration	700	0.370 %	\$2,885		\$2,885	\$230	\$3,115
Police Administration	5,550	2.931 %	\$22,874		\$22,874	\$1,822	\$24,696
Fire Administration	5,042	2.663 %	\$20,780		\$20,780	\$1,655	\$22,435
FD601 Water Fund	6,380	3.369 %	\$26,294		\$26,294	\$2,095	\$28,389
FD611 Parking Fund	7,025	3.710 %	\$28,953		\$28,953	\$2,306	\$31,259
FD602 Sewer Fund	6,380	3.369 %	\$26,294		\$26,294	\$2,095	\$28,389
FD621Transit Fund	120	0.063 %	\$495		\$495	\$39	\$534
Wellness Program	1,800	0.951 %	\$7,418		\$7,418		\$7,418
Community Development Admin	3,600	1.901 %	\$14,837		\$14,837	\$1,182	\$16,019
Development Review	1,436	0.758 %	\$5,918		\$5,918	\$471	\$6,389
Parks Maintenance	3,680	1.943 %	\$15,167		\$15,167	\$1,208	\$16,375
Urban Forest Services	620	0.327 %	\$2,555		\$2,555	\$204	\$2,759
Streets Maintenance	6,850	3.618 %	\$28,231		\$28,231	\$2,249	\$30,480
Traffic Signals & Lighting	650	0.343 %	\$2,679		\$2,679	\$213	\$2,892
Youth Services	700	0.370 %	\$2,885		\$2,885	\$230	\$3,115
Community Services	700	0.370 %	\$2,885		\$2,885	\$230	\$3,115
Ranger Program	700	0.370 %	\$2,885		\$2,885	\$230	\$3,115
Patrol	5,550	2.931 %	\$22,874		\$22,874	\$1,822	\$24,696
Investigations	5,550	2.931 %	\$22,874		\$22,874	\$1,822	\$24,696
Police Support Services	11,100	5.862 %	\$45,747		\$45,747	\$3,644	\$49,391
Neighborhood Services	5,550	2.931 %	\$22,874		\$22,874	\$1,822	\$24,696
Traffic Safety	5,550	2.931 %	\$22,874		\$22,874	\$1,822	\$24,696
Emergency Response	5,042	2.663 %	\$20,780		\$20,780	\$1,655	\$22,435
Hazard Prevention	5,042	2.663 %	\$20,780		\$20,780	\$1,655	\$22,435
Training Services	5,042	2.663 %	\$20,780		\$20,780	\$1,655	\$22,435

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>
Fire Station	5,042	2.663 %	\$20,780		\$20,780	\$1,655	\$22,435
Disaster Assistance	5,042	2.663 %	\$20,780		\$20,780	\$1,655	\$22,435
Recreation Facilities	43,096	22.759 %	\$177,615		\$177,615	\$14,149	\$191,764
FD208 Tourism Bid Fund	81	0.043 %	\$334		\$334	\$27	\$361
Information Services	1,119	0.591 %	\$4,612		\$4,612		\$4,612
CIP Project Engineering	3,920	2.071 %	\$16,155		\$16,155	\$1,289	\$17,444
Total	189,355	100.000 %	\$780,403		\$780,403	\$55,779	\$836,182

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

Source: Build Maint Square Footage

Facilities Maintenance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Utilities/Janitoria I - City Hall</u>	<u>Utilities - 919 Palm Street</u>	<u>Janitorial - 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>
City Council	\$35,023	\$24,711							
City Administration	\$13,130	\$9,264							
City Attorney	\$7,699	\$5,432							
City Clerk	\$12,682	\$8,948							
Finance	\$49,511	\$34,934							
Network Services	\$34,771	\$24,534							
Information Services	\$9,115		\$2,128	\$2,375					
Human Resources	\$13,998	\$9,877							
Wellness Program	\$48,777						\$4,047	\$37,312	
Public Works Administration	\$37,634		\$8,787	\$9,806					
Fleet	\$83,746				\$36,774	\$696			
CIP Project Engineering	\$34,888		\$8,251	\$9,193					
Transportation/Plan Engineering	\$889		\$210	\$234					
Insurance ISF Fund	\$3,803	\$3,203							
Cultural Activities	\$3,099	\$2,610							
Economic Development	\$2,818	\$2,373							
Natural Resource Protection	\$6,030	\$5,078							
Community Development Admin	\$32,038		\$7,577	\$8,442					
Development Review	\$11,483		\$1,726	\$3,368					
Long Range Planning	\$7,298		\$1,726	\$1,923					
Building and Safety	\$20,291		\$4,798	\$5,347					
Parks Maintenance	\$34,819				\$13,012	\$5,432			
Urban Forest Services	\$5,787				\$2,192	\$836			
Streets Maintenance	\$60,969				\$24,221	\$6,268			
Traffic Signals & Lighting	\$4,461						\$1,569		
Recreation Administration	\$76,293						\$1,691	\$71,487	
Recreation Facilities	\$290,510						\$98,746		
Youth Services	\$4,806						\$1,691		
Community Services	\$4,806						\$1,691		
Ranger Program	\$4,806						\$1,691		
Police Administration	\$24,696								
Patrol	\$24,696								
Investigations	\$24,696								
Police Support Services	\$49,391								
Neighborhood Services	\$24,696								
Traffic Safety	\$24,696								
Fire Administration	\$22,435								
Emergency Response	\$22,435								
Hazard Prevention	\$22,435								
Training Services	\$22,435								

Facilities Maintenance
Departmental Cost
Allocation Summary

<u>Utility Fund</u> <u>Facilities</u> <u>Maintenance</u>	<u>Transit Facilities</u> <u>Maintenance</u>	<u>Building</u> <u>Maintenance</u>
City Council		\$10,312
City Administration		\$3,866
City Attorney		\$2,267
City Clerk		\$3,734
Finance		\$14,577
Network Services		\$10,237
Information Services		\$4,612
Human Resources		\$4,121
Wellness Program		\$7,418
Public Works Administration		\$19,041
Fleet		\$46,276
CIP Project Engineering		\$17,444
Transportation/Plan Engineering		\$445
Insurance ISF Fund		\$600
Cultural Activities		\$489
Economic Development		\$445
Natural Resource Protection		\$952
Community Development Admin		\$16,019
Development Review		\$6,389
Long Range Planning		\$3,649
Building and Safety		\$10,146
Parks Maintenance		\$16,375
Urban Forest Services		\$2,759
Streets Maintenance		\$30,480
Traffic Signals & Lighting		\$2,892
Recreation Administration		\$3,115
Recreation Facilities		\$191,764
Youth Services		\$3,115
Community Services		\$3,115
Ranger Program		\$3,115
Police Administration		\$24,696
Patrol		\$24,696
Investigations		\$24,696
Police Support Services		\$49,391
Neighborhood Services		\$24,696
Traffic Safety		\$24,696
Fire Administration		\$22,435
Emergency Response		\$22,435
Hazard Prevention		\$22,435
Training Services		\$22,435

Facilities Maintenance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Utilities/Janitoria I - City Hall</u>	<u>Utilities - 919 Palm Street</u>	<u>Janitorial - 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>
Fire Station	\$22,435								
Disaster Assistance	\$22,435								
FD208 Tourism Bid Fund	\$2,283	\$1,922							
FD601 Water Fund	\$58,777				\$15,824	\$3,134			
FD602 Sewer Fund	\$58,775				\$15,823	\$3,135			
FD611 Parking Fund	\$57,265								\$26,006
FD621Transit Fund	\$5,039		\$254	\$282					
Total	\$1,445,600	\$132,886	\$35,457	\$40,970	\$107,846	\$19,501	\$111,126	\$108,799	\$26,006

Facilities Maintenance
Departmental Cost
Allocation Summary

	<u>Utility Fund</u> <u>Facilities</u> <u>Maintenance</u>	<u>Transit Facilities</u> <u>Maintenance</u>	<u>Building</u> <u>Maintenance</u>
Fire Station			\$22,435
Disaster Assistance			\$22,435
FD208 Tourism Bid Fund			\$361
FD601 Water Fund	\$11,430		\$28,389
FD602 Sewer Fund	\$11,428		\$28,389
FD611 Parking Fund			\$31,259
FD621Transit Fund		\$3,969	\$534
Total	<u>\$22,858</u>	<u>\$3,969</u>	<u>\$836,182</u>

SCHEDULE 16.01

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 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.

Fleet

Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures Per Financial Statement:	\$1,077,423			\$1,077,423
Allocated additions:				
10000000 - Building Charge	\$491		\$491	
1011002 - City Council	\$1,981	\$663	\$2,644	
1011001 - City Administration	\$9,538	\$3,323	\$12,861	
1011501 - City Attorney	\$10,681	\$1,620	\$12,301	
1011021 - City Clerk	\$1,523	\$365	\$1,888	
1012000 - Finance	\$37,416	\$5,570	\$42,986	
1011101 - Network Services	\$21,320	\$2,186	\$23,506	
1011103 - Information Services	\$4,884	\$465	\$5,349	
1012006 - Finance Support Services	\$1,406	\$20	\$1,426	
1013001 - Human Resources	\$15,002	\$1,231	\$16,233	
1013003 - Wellness Program	\$34	\$540	\$574	
1015001 - Public Works Administration	\$14,166	\$1,641	\$15,807	
1015005 - Facilities Maintenance	\$77,833	\$5,913	\$83,746	
8020000 - Insurance ISF Fund		\$48,931	\$48,931	
Total allocated additions:	\$196,275	\$72,468	\$268,743	\$268,743
Total to be allocated	\$1,273,698	\$72,468		\$1,346,166

	Fleet Schedule of costs to be allocated by function		
	<u>Total</u>	<u>General & Admin</u>	<u>Fleet</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$298,597		\$298,597
FRINGE BENEFITS	\$152,897		\$152,897
<u>Other Expense and Cost</u>			
SERVICE & SUPPLIES	\$339,424		\$339,424
FUEL	\$286,505		\$286,505
Departmental Expenditures	\$1,077,423		\$1,077,423
Additions: 1st			
Other	\$196,275	\$196,275	
Functional Cost	\$1,273,698	\$196,275	\$1,077,423
Reallocate Admin		(\$196,275)	\$196,275
Allocable Costs	\$1,273,698		\$1,273,698
1st Allocation	\$1,273,698		\$1,273,698
Additions: 2nd			
Other	\$72,468	\$72,468	
Functional Cost	\$72,468	\$72,468	
Reallocate Admin		(\$72,468)	\$72,468
Allocable Costs	\$72,468		\$72,468
2nd Allocation	\$72,468		\$72,468
Total allocated	\$1,346,166		\$1,346,166

Fleet Detail allocation of Fleet							2020
User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Building and Safety	9	0.870 %	\$11,086		\$11,086	\$645	\$11,731
Network Services	7	0.677 %	\$8,623		\$8,623		\$8,623
Golf Course	32	3.095 %	\$39,418		\$39,418	\$2,294	\$41,712
Ranger Program	42	4.062 %	\$51,736		\$51,736	\$3,011	\$54,747
Investigations	57	5.513 %	\$70,214		\$70,214	\$4,086	\$74,300
Patrol	117	11.315 %	\$144,123		\$144,123	\$8,387	\$152,510
Traffic Safety	30	2.901 %	\$36,954		\$36,954	\$2,150	\$39,104
Police Administration	18	1.741 %	\$22,173		\$22,173	\$1,290	\$23,463
Facilities Maintenance	13	1.257 %	\$16,014		\$16,014		\$16,014
FD611 Parking Fund	9	0.870 %	\$11,086		\$11,086	\$645	\$11,731
Parks Maintenance	111	10.735 %	\$136,732		\$136,732	\$7,956	\$144,688
Traffic Signals & Lighting	16	1.547 %	\$19,709		\$19,709	\$1,147	\$20,856
Stormwater and Flood Control	22	2.128 %	\$27,100		\$27,100	\$1,577	\$28,677
Streets Maintenance	201	19.439 %	\$247,595		\$247,595	\$14,408	\$262,003
Transportation/Plan Engineering	6	0.580 %	\$7,391		\$7,391	\$430	\$7,821
Urban Forest Services	28	2.708 %	\$34,491		\$34,491	\$2,007	\$36,498
FD705 Whale Rock Fund	18	1.741 %	\$22,173		\$22,173	\$1,290	\$23,463
FD601 Water Fund	84	8.124 %	\$103,473		\$103,473	\$6,021	\$109,494
FD602 Sewer Fund	144	13.926 %	\$177,382		\$177,382	\$10,322	\$187,704
Neighborhood Services	6	0.580 %	\$7,391		\$7,391	\$430	\$7,821
Natural Resource Protection	3	0.290 %	\$3,695		\$3,695	\$215	\$3,910
City Administration	3	0.290 %	\$3,695		\$3,695		\$3,695
Swim Center Maintenance	4	0.387 %	\$4,927		\$4,927	\$287	\$5,214
Recreation Administration	5	0.484 %	\$6,159		\$6,159	\$358	\$6,517
All Other	31	2.998 %	\$38,186		\$38,186	\$2,222	\$40,408
CIP Project Engineering	10	0.967 %	\$12,318		\$12,318	\$717	\$13,035
Development Review	4	0.387 %	\$4,927		\$4,927	\$287	\$5,214
Police Support Services	4	0.388 %	\$4,927		\$4,927	\$286	\$5,213
Total	1,034	100.000 %	\$1,273,698		\$1,273,698	\$72,468	\$1,346,166

(A) Alloc basis:

Count of Vehicle Equivalent Unit by Department/Division

Source:

Fleet Master spreadsheet

Fleet

Departmental Cost

Allocation Summary

	Total	Fleet
City Administration	\$3,695	\$3,695
Network Services	\$8,623	\$8,623
Facilities Maintenance	\$16,014	\$16,014
CIP Project Engineering	\$13,035	\$13,035
Transportation/Plan Engineering	\$7,821	\$7,821
Natural Resource Protection	\$3,910	\$3,910
Development Review	\$5,214	\$5,214
Building and Safety	\$11,731	\$11,731
Parks Maintenance	\$144,688	\$144,688
Swim Center Maintenance	\$5,214	\$5,214
Urban Forest Services	\$36,498	\$36,498
Streets Maintenance	\$262,003	\$262,003
Traffic Signals & Lighting	\$20,856	\$20,856
Stormwater and Flood Control	\$28,677	\$28,677
Recreation Administration	\$6,517	\$6,517
Ranger Program	\$54,747	\$54,747
Golf Course	\$41,712	\$41,712
Police Administration	\$23,463	\$23,463
Patrol	\$152,510	\$152,510
Investigations	\$74,300	\$74,300
Police Support Services	\$5,213	\$5,213
Neighborhood Services	\$7,821	\$7,821
Traffic Safety	\$39,104	\$39,104
FD601 Water Fund	\$109,494	\$109,494
FD602 Sewer Fund	\$187,704	\$187,704
FD611 Parking Fund	\$11,731	\$11,731
FD705 Whale Rock Fund	\$23,463	\$23,463
All Other	\$40,408	\$40,408
Total	\$1,346,166	\$1,346,166

SCHEDULE 17.01

CIP PROJECT ENGINEERING

NATURE AND EXTENT OF SERVICE

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

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

- **Engineering Administration** – These costs represent time spent on engineering overhead and development that are not allocable to the other functions shown here.
- **Engineering** – These costs are related to time spent on encroachment development projects that are not defined as Enterprise capital activities. Costs are identified but not allocated.
- **Project Engineering** - These costs are related to time spent on specific capital improvement projects for the various enterprise funds and are allocated to those funds. Fund 507, Transportation Impact Fee, costs are for tracking purposes. City staff time is not charged to the 507 account as a matter of policy.

CIP Project Engineering
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures Per Financial Statement:	\$2,205,278			\$2,205,278
Allocated additions:				
10000000 - Building Charge	\$16,839		\$16,839	
1011002 - City Council	\$4,055	\$1,357	\$5,412	
1011001 - City Administration	\$19,522	\$6,802	\$26,324	
1011501 - City Attorney	\$21,862	\$3,315	\$25,177	
1012000 - Finance	\$18,985	\$5,420	\$24,405	
1011101 - Network Services	\$46,289	\$4,565	\$50,854	
1011103 - Information Services	\$16,280	\$1,550	\$17,830	
1012006 - Finance Support Services	\$2,877	\$40	\$2,917	
1013001 - Human Resources	\$50,007	\$4,105	\$54,112	
1015001 - Public Works Administration	\$285,959	\$33,121	\$319,080	
1015005 - Facilities Maintenance	\$31,932	\$2,956	\$34,888	
1015008 - Fleet	\$12,318	\$717	\$13,035	
8020000 - Insurance ISF Fund		\$160,643	\$160,643	
Total allocated additions:	\$526,925	\$224,591	\$751,516	\$751,516
Total to be allocated	\$2,732,203	\$224,591		\$2,956,794

CIP Project Engineering
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Engineering Administration</u>	<u>Engineering</u>	<u>Project Engineering</u>
<u>Wages & Benefits</u>					
SALARIES & WAGES	\$1,495,621		\$387,593	\$658,205	\$449,823
FRINGE BENEFITS	\$625,527		\$162,106	\$275,287	\$188,134
<u>Other Expense and Cost</u>					
SERVICES & SUPPLIES	\$84,130		\$21,802	\$37,025	\$25,303
Departmental Expenditures	\$2,205,278		\$571,501	\$970,517	\$663,260
Additions: 1st					
Other	\$526,925	\$526,925			
Functional Cost	\$2,732,203	\$526,925	\$571,501	\$970,517	\$663,260
Reallocate Admin		(\$526,925)	\$136,553	\$231,894	\$158,478
Allocable Costs	\$2,732,203		\$708,054	\$1,202,411	\$821,738
Unallocated	(\$1,910,465)		(\$708,054)	(\$1,202,411)	
1st Allocation	\$821,738				\$821,738
Additions: 2nd					
Other	\$224,591	\$224,591			
Functional Cost	\$224,591	\$224,591			
Reallocate Admin		(\$224,591)	\$58,203	\$98,840	\$67,548
Allocable Costs	\$224,591		\$58,203	\$98,840	\$67,548
Unallocated	(\$157,043)		(\$58,203)	(\$98,840)	
2nd Allocation	\$67,548				\$67,548
Total allocated	\$889,286				\$889,286

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	1,053	35.018 %	\$287,759		\$287,759	\$23,654	\$311,413
FD205 CDBG Fund	39	1.297 %	\$10,658		\$10,658	\$876	\$11,534
FD401 Capital Outlay Engineering	595	19.787 %	\$162,599		\$162,599	\$13,366	\$175,965
FD403 Info Tech Replacement Fund	16	0.532 %	\$4,372		\$4,372	\$359	\$4,731
FD507 Transportation Impact Fee Fund	213	7.083 %	\$58,208		\$58,208	\$4,785	\$62,993
FD404 Major Facility Replacement Fund	249	8.281 %	\$68,045		\$68,045	\$5,593	\$73,638
FD501 Parkland Development Fund	10	0.333 %	\$2,733		\$2,733	\$225	\$2,958
FD602 Sewer Fund	811	26.970 %	\$221,626		\$221,626	\$18,218	\$239,844
FD611 Parking Fund	21	0.699 %	\$5,738		\$5,738	\$472	\$6,210
Total	3,007	100.000 %	\$821,738		\$821,738	\$67,548	\$889,286

(A) Alloc basis:

Number of Project Hours by Fund

Source:

CIP Project Engineering
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Project Engineering</u>
FD205 CDBG Fund	\$11,534	\$11,534
FD401 Capital Outlay Engineering	\$175,965	\$175,965
FD403 Info Tech Replacement Fund	\$4,731	\$4,731
FD404 Major Facility Replacement Fund	\$73,638	\$73,638
FD501 Parkland Development Fund	\$2,958	\$2,958
FD507 Transportation Impact Fee Fund	\$62,993	\$62,993
FD601 Water Fund	\$311,413	\$311,413
FD602 Sewer Fund	\$239,844	\$239,844
FD611 Parking Fund	\$6,210	\$6,210
Total	<u>\$889,286</u>	<u>\$889,286</u>

SCHEDULE 18.01

TRANSPORTATION PLAN/ENGINEERING

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-total	Total
	\$896,195			\$896,195
Allocated additions:				
10000000 - Building Charge	\$430		\$430	
1011002 - City Council	\$1,648	\$551	\$2,199	
1011001 - City Administration	\$7,933	\$2,764	\$10,697	
1011501 - City Attorney	\$8,884	\$1,347	\$10,231	
1011021 - City Clerk	\$2,370	\$568	\$2,938	
1012000 - Finance	\$12,755	\$2,636	\$15,391	
1011101 - Network Services	\$35,290	\$3,717	\$39,007	
1011103 - Information Services	\$6,512	\$620	\$7,132	
1012006 - Finance Support Services	\$1,169	\$16	\$1,185	
1013001 - Human Resources	\$20,003	\$1,642	\$21,645	
1013003 - Wellness Program	\$52	\$840	\$892	
1015001 - Public Works Administration	\$16,335	\$1,892	\$18,227	
1015005 - Facilities Maintenance	\$814	\$75	\$889	
1015008 - Fleet	\$7,391	\$430	\$7,821	
8020000 - Insurance ISF Fund		\$64,283	\$64,283	
Total allocated additions:	\$121,586	\$81,381	\$202,967	\$202,967
Total to be allocated	\$1,017,781	\$81,381		\$1,099,162

Transportation/Plan Engineering Schedule of costs to be allocated by function							2020
	<u>Total</u>	<u>General & Admin</u>	<u>Gen & Admin/Capital Outlay</u>	<u>Parking</u>	<u>Transit</u>	<u>Development Review</u>	<u>Long Range Plan</u>
<u>Wages & Benefits</u>							
SALARIES & WAGES	\$583,061		\$368,028	\$19,066	\$14,052	\$116,496	\$65,419
FRINGE BENEFITS	\$262,064		\$165,415	\$8,569	\$6,316	\$52,360	\$29,404
<u>Other Expense and Cost</u>							
SERVICES & SUPPLIES	\$51,070		\$32,235	\$1,670	\$1,231	\$10,204	\$5,730
Departmental Expenditures	\$896,195		\$565,678	\$29,305	\$21,599	\$179,060	\$100,553
Additions: 1st							
Other	\$121,586	\$121,586					
Functional Cost	\$1,017,781	\$121,586	\$565,678	\$29,305	\$21,599	\$179,060	\$100,553
Reallocate Admin		(\$121,586)	\$76,745	\$3,976	\$2,930	\$24,293	\$13,642
Allocable Costs	\$1,017,781		\$642,423	\$33,281	\$24,529	\$203,353	\$114,195
Unallocated	(\$642,423)		(\$642,423)				
1st Allocation	\$375,358			\$33,281	\$24,529	\$203,353	\$114,195
Additions: 2nd							
Other	\$81,381	\$81,381					
Functional Cost	\$81,381	\$81,381					
Reallocate Admin		(\$81,381)	\$51,368	\$2,661	\$1,961	\$16,260	\$9,131
Allocable Costs	\$81,381		\$51,368	\$2,661	\$1,961	\$16,260	\$9,131
Unallocated	(\$51,368)		(\$51,368)				
2nd Allocation	\$30,013			\$2,661	\$1,961	\$16,260	\$9,131
Total allocated	\$405,371			\$35,942	\$26,490	\$219,613	\$123,326

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 %	\$33,281		\$33,281	\$2,661	\$35,942
Total	100	100.000 %	\$33,281		\$33,281	\$2,661	\$35,942

(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 %	\$24,529		\$24,529	\$1,961	\$26,490
Total	100	100.000 %	\$24,529		\$24,529	\$1,961	\$26,490

(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>
Development Review	100	100.000 %	\$203,353		\$203,353	\$16,260	\$219,613
Total	100	100.000 %	\$203,353		\$203,353	\$16,260	\$219,613

(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>
Long Range Planning	100	100.000 %	\$114,195		\$114,195	\$9,131	\$123,326
Total	100	100.000 %	\$114,195		\$114,195	\$9,131	\$123,326

(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>
Development Review	\$219,613			\$219,613	
Long Range Planning	\$123,326				\$123,326
FD611 Parking Fund	\$35,942	\$35,942			
FD621Transit Fund	<u>\$26,490</u>		<u>\$26,490</u>		
Total	\$405,371	<u>\$35,942</u>	<u>\$26,490</u>	<u>\$219,613</u>	<u>\$123,326</u>

SCHEDULE 19.01

INSURANCE ISF FUND

NATURE AND EXTENT OF SERVICE

Ensures the City has adequate resources for The Insurance ISF Fund, an internal services 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 full time equivalent (FTE) 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 full time equivalent (FTE) by fund/department/division.
- **Liability Claims** – These are direct costs made to Water, Sewer, and Parking for the actual cost of claims against their department.
- **General Fund Liability Claims** – These are direct costs paid for claims originating from General Fund Departments. Costs are allocated to General Fund Departments based on Total Expenditures for claims other than those specific to Enterprise Funds.

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:	\$4,808,289			\$4,808,289
Deductions:				
CLAIMS	(\$671,541)			
Total deductions:	<u>(\$671,541)</u>			<u>(\$671,541)</u>
Allocated additions:				
10000000 - Building Charge	\$394		\$394	
1011002 - City Council	\$8,842	\$2,959	\$11,801	
1011001 - City Administration	\$42,564	\$14,831	\$57,395	
1011501 - City Attorney	\$47,667	\$7,228	\$54,895	
1012000 - Finance	\$57,680	\$14,475	\$72,155	
1012006 - Finance Support Services	\$6,274	\$88	\$6,362	
1013002 - Risk Management	\$4,457	\$62	\$4,519	
1015005 - Facilities Maintenance	\$1,889	\$1,914	\$3,803	
Total allocated additions:	<u>\$169,767</u>	<u>\$41,557</u>	<u>\$211,324</u>	<u>\$211,324</u>
Total to be allocated	<u><u>\$4,306,515</u></u>	<u><u>\$41,557</u></u>		<u><u>\$4,348,072</u></u>

	<u>Total</u>	<u>General & Admin</u>	<u>Risk Management</u>	<u>Workers Comp Premiums</u>	<u>Liability Claims</u>	<u>General Fund Liab Claims</u>
<u>Other Expense and Cost</u>						
SALARIES & WAGES						
FRINGE BENEFITS						
<u>Other Expense and Cost</u>						
LIABILITY PREMIUMS	\$1,085,864		\$1,085,864			
WORKERS COMP PREMIUMS	\$2,611,827			\$2,611,827		
OTHER INSURANCE	\$293,266		\$293,266			
LIABILITY CLAIMS	\$35,949				\$35,949	
GENERAL CLAIMS	\$109,842					\$109,842
CLAIMS	\$671,541	\$671,541				
Departmental Expenditures	\$4,808,289	\$671,541	\$1,379,130	\$2,611,827	\$35,949	\$109,842
<u>Cost Adjustments</u>						
Deductions	(\$671,541)	(\$671,541)				
Additions: 1st						
Risk Management	\$4,457		\$4,457			
Other	\$165,310	\$165,310				
Functional Cost	\$4,306,515	\$165,310	\$1,383,587	\$2,611,827	\$35,949	\$109,842
Reallocate Admin		(\$165,310)	\$55,112	\$104,372	\$1,437	\$4,389
Allocable Costs	\$4,306,515		\$1,438,699	\$2,716,199	\$37,386	\$114,231
1st Allocation	\$4,306,515		\$1,438,699	\$2,716,199	\$37,386	\$114,231
Additions: 2nd						
Risk Management	\$62		\$62			
Other	\$41,495	\$41,495				
Functional Cost	\$41,557	\$41,495	\$62			
Reallocate Admin		(\$41,495)	\$13,834	\$26,199	\$361	\$1,101
Allocable Costs	\$41,557		\$13,896	\$26,199	\$361	\$1,101
2nd Allocation	\$41,557		\$13,896	\$26,199	\$361	\$1,101
Total allocated	\$4,348,072		\$1,452,595	\$2,742,398	\$37,747	\$115,332

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
Urban Forest Services	400	1.006 %	\$14,472		\$14,472	\$175	\$14,647
Facilities Maintenance	500	1.257 %	\$18,090		\$18,090		\$18,090
Streets Maintenance	965	2.427 %	\$34,914		\$34,914	\$423	\$35,337
Stormwater and Flood Control	615	1.547 %	\$22,251		\$22,251	\$270	\$22,521
Traffic Signals & Lighting	200	0.503 %	\$7,236		\$7,236	\$88	\$7,324
Transportation/Plan Engineering	600	1.509 %	\$21,708		\$21,708		\$21,708
Recreation Administration	400	1.006 %	\$14,472		\$14,472	\$175	\$14,647
Recreation Facilities	100	0.251 %	\$3,618		\$3,618	\$44	\$3,662
Youth Services	200	0.503 %	\$7,236		\$7,236	\$88	\$7,324
Community Services	200	0.503 %	\$7,236		\$7,236	\$88	\$7,324
Ranger Program	300	0.754 %	\$10,854		\$10,854	\$132	\$10,986
Aquatics	100	0.251 %	\$3,618		\$3,618	\$44	\$3,662
Golf Course	400	1.006 %	\$14,472		\$14,472	\$175	\$14,647
Police Administration	650	1.635 %	\$23,517		\$23,517	\$285	\$23,802
Patrol	4,600	11.568 %	\$166,428		\$166,428	\$2,017	\$168,445
Investigations	1,100	2.766 %	\$39,798		\$39,798	\$482	\$40,280
Police Support Services	2,000	5.030 %	\$72,360		\$72,360	\$877	\$73,237
Neighborhood Services	100	0.251 %	\$3,618		\$3,618	\$44	\$3,662
Traffic Safety	400	1.006 %	\$14,472		\$14,472	\$175	\$14,647
Fire Administration	400	1.006 %	\$14,472		\$14,472	\$175	\$14,647
Emergency Response	4,500	11.316 %	\$162,810		\$162,810	\$1,973	\$164,783
Hazard Prevention	600	1.509 %	\$21,708		\$21,708	\$263	\$21,971
FD208 Tourism Bid Fund	175	0.440 %	\$6,332		\$6,332	\$77	\$6,409
FD601 Water Fund	3,525	8.865 %	\$127,535		\$127,535	\$1,546	\$129,081
FD602 Sewer Fund	2,995	7.532 %	\$108,359		\$108,359	\$1,313	\$109,672
FD621Transit Fund	300	0.754 %	\$10,854		\$10,854	\$132	\$10,986
FD705 Whale Rock Fund	390	0.981 %	\$14,110		\$14,110	\$171	\$14,281
City Administration	400	1.006 %	\$14,472		\$14,472		\$14,472
Economic Development	100	0.251 %	\$3,618		\$3,618	\$44	\$3,662
Natural Resource Protection	200	0.503 %	\$7,236		\$7,236	\$88	\$7,324
Community Promotion	25	0.063 %	\$905		\$905	\$11	\$916
City Attorney	300	0.754 %	\$10,854		\$10,854		\$10,854
City Clerk	500	1.257 %	\$18,090		\$18,090		\$18,090
Finance	1,200	3.018 %	\$43,416		\$43,416		\$43,416
Network Services	1,000	2.515 %	\$36,180		\$36,180		\$36,180
Information Services	425	1.069 %	\$15,377		\$15,377		\$15,377
Human Resources	600	1.509 %	\$21,708		\$21,708		\$21,708
Community Development Admin	550	1.383 %	\$19,899		\$19,899	\$241	\$20,140
Building and Safety	1,350	3.395 %	\$48,843		\$48,843	\$592	\$49,435
Public Works Administration	600	1.509 %	\$21,708		\$21,708		\$21,708
Parks Maintenance	1,200	3.018 %	\$43,416		\$43,416	\$526	\$43,942

Insurance ISF Fund
Detail allocation of
Risk Management

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Swim Center Maintenance	100	0.251 %	\$3,618		\$3,618	\$44	\$3,662
Fire Apparatus Service	200	0.503 %	\$7,236		\$7,236	\$88	\$7,324
Fleet	450	1.132 %	\$16,281		\$16,281		\$16,281
FD205 CDBG Fund	50	0.126 %	\$1,809		\$1,809	\$22	\$1,831
FD611 Parking Fund	1,000	2.515 %	\$36,180		\$36,180	\$438	\$36,618
CIP Project Engineering	1,500	3.772 %	\$54,270		\$54,270		\$54,270
Development Review	1,300	3.269 %	\$47,033		\$47,033	\$570	\$47,603
Total	39,765	100.000 %	\$1,438,699		\$1,438,699	\$13,896	\$1,452,595

(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

Workers Comp Premiums

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Urban Forest Services	400	1.006 %	\$27,323		\$27,323	\$331	\$27,654
Facilities Maintenance	500	1.257 %	\$34,153		\$34,153		\$34,153
Streets Maintenance	965	2.427 %	\$65,916		\$65,916	\$798	\$66,714
Stormwater and Flood Control	615	1.547 %	\$42,008		\$42,008	\$508	\$42,516
Traffic Signals & Lighting	200	0.503 %	\$13,661		\$13,661	\$165	\$13,826
Transportation/Plan Engineering	600	1.509 %	\$40,984		\$40,984		\$40,984
Recreation Administration	400	1.006 %	\$27,323		\$27,323	\$331	\$27,654
Recreation Facilities	100	0.251 %	\$6,831		\$6,831	\$83	\$6,914
Youth Services	200	0.503 %	\$13,661		\$13,661	\$165	\$13,826
Community Services	200	0.503 %	\$13,661		\$13,661	\$165	\$13,826
Ranger Program	300	0.754 %	\$20,492		\$20,492	\$248	\$20,740
Aquatics	100	0.251 %	\$6,831		\$6,831	\$83	\$6,914
Golf Course	400	1.006 %	\$27,323		\$27,323	\$331	\$27,654
Police Administration	650	1.635 %	\$44,399		\$44,399	\$537	\$44,936
Patrol	4,600	11.568 %	\$314,209		\$314,209	\$3,803	\$318,012
Investigations	1,100	2.766 %	\$75,137		\$75,137	\$909	\$76,046
Police Support Services	2,000	5.030 %	\$136,613		\$136,613	\$1,653	\$138,266
Neighborhood Services	100	0.251 %	\$6,831		\$6,831	\$83	\$6,914
Traffic Safety	400	1.006 %	\$27,323		\$27,323	\$331	\$27,654
Fire Administration	400	1.006 %	\$27,323		\$27,323	\$331	\$27,654
Emergency Response	4,500	11.316 %	\$307,378		\$307,378	\$3,720	\$311,098
Hazard Prevention	600	1.509 %	\$40,984		\$40,984	\$496	\$41,480
FD208 Tourism Bid Fund	175	0.440 %	\$11,954		\$11,954	\$145	\$12,099
FD601 Water Fund	3,525	8.865 %	\$240,780		\$240,780	\$2,914	\$243,694
FD602 Sewer Fund	2,995	7.532 %	\$204,577		\$204,577	\$2,476	\$207,053
FD621Transit Fund	300	0.754 %	\$20,492		\$20,492	\$248	\$20,740
FD705 Whale Rock Fund	390	0.981 %	\$26,639		\$26,639	\$322	\$26,961
City Administration	400	1.006 %	\$27,323		\$27,323		\$27,323
Economic Development	100	0.251 %	\$6,831		\$6,831	\$83	\$6,914
Natural Resource Protection	200	0.503 %	\$13,661		\$13,661	\$165	\$13,826
Community Promotion	25	0.063 %	\$1,708		\$1,708	\$21	\$1,729
City Attorney	300	0.754 %	\$20,492		\$20,492		\$20,492
City Clerk	500	1.257 %	\$34,153		\$34,153		\$34,153
Finance	1,200	3.018 %	\$81,968		\$81,968		\$81,968
Network Services	1,000	2.515 %	\$68,306		\$68,306		\$68,306
Information Services	425	1.069 %	\$29,030		\$29,030		\$29,030
Human Resources	600	1.509 %	\$40,984		\$40,984		\$40,984
Community Development Admin	550	1.383 %	\$37,568		\$37,568	\$455	\$38,023
Building and Safety	1,350	3.395 %	\$92,213		\$92,213	\$1,116	\$93,329
Public Works Administration	600	1.509 %	\$40,984		\$40,984		\$40,984
Parks Maintenance	1,200	3.018 %	\$81,968		\$81,968	\$992	\$82,960

Insurance ISF Fund
Detail allocation of
Workers Comp Premiums

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Swim Center Maintenance	100	0.251 %	\$6,831		\$6,831	\$83	\$6,914
Fire Apparatus Service	200	0.503 %	\$13,661		\$13,661	\$165	\$13,826
Fleet	450	1.132 %	\$30,738		\$30,738		\$30,738
FD205 CDBG Fund	50	0.126 %	\$3,415		\$3,415	\$41	\$3,456
FD611 Parking Fund	1,000	2.515 %	\$68,306		\$68,306	\$827	\$69,133
CIP Project Engineering	1,500	3.772 %	\$102,459		\$102,459		\$102,459
Development Review	1,300	3.269 %	\$88,794		\$88,794	\$1,075	\$89,869
Total	39,765	100.000 %	\$2,716,199		\$2,716,199	\$26,199	\$2,742,398

(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 Claims

User Department	<u>Allocation Units(A)</u>	<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	3,222	8.963 %	\$3,351		\$3,351	\$32	\$3,383
FD602 Sewer Fund	32,727	91.037 %	\$34,035		\$34,035	\$329	\$34,364
Total	35,949	100.000 %	\$37,386		\$37,386	\$361	\$37,747

(A) Alloc basis:

Source:

Insurance ISF Fund
Detail allocation of
General Fund Liab Claims

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Council	157,339	0.244 %	\$279		\$279		\$279
Cultural Activities	332,351	0.516 %	\$590		\$590	\$8	\$598
Economic Development	269,768	0.419 %	\$479		\$479	\$6	\$485
Natural Resource Protection	617,952	0.960 %	\$1,097		\$1,097	\$14	\$1,111
Community Promotion	393,509	0.611 %	\$698		\$698	\$9	\$707
City Attorney	1,000,636	1.555 %	\$1,776		\$1,776		\$1,776
City Clerk	566,644	0.880 %	\$1,006		\$1,006		\$1,006
Finance	1,779,620	2.765 %	\$3,158		\$3,158		\$3,158
Network Services	2,992,351	4.649 %	\$5,311		\$5,311		\$5,311
Information Services	1,031,587	1.603 %	\$1,831		\$1,831		\$1,831
Finance Support Services	153,927	0.239 %	\$273		\$273		\$273
Human Resources	1,217,672	1.892 %	\$2,161		\$2,161		\$2,161
Wellness Program	3,114	0.005 %	\$6		\$6		\$6
Community Development Admin	867,164	1.347 %	\$1,539		\$1,539	\$20	\$1,559
Commissions & Committees	15,513	0.024 %	\$28		\$28		\$28
Development Review	1,053,548	1.637 %	\$1,870		\$1,870	\$24	\$1,894
Long Range Planning	114,993	0.179 %	\$204		\$204	\$3	\$207
Building and Safety	2,269,498	3.526 %	\$4,028		\$4,028	\$52	\$4,080
Public Works Administration	945,448	1.469 %	\$1,678		\$1,678		\$1,678
Parks Maintenance	2,587,151	4.020 %	\$4,592		\$4,592	\$59	\$4,651
Swim Center Maintenance	504,654	0.784 %	\$896		\$896	\$12	\$908
Urban Forest Services	830,659	1.291 %	\$1,474		\$1,474	\$19	\$1,493
Facilities Maintenance	1,152,577	1.791 %	\$2,046		\$2,046		\$2,046
Streets Maintenance	1,143,992	1.777 %	\$2,030		\$2,030	\$26	\$2,056
Stormwater and Flood Control	793,352	1.233 %	\$1,408		\$1,408	\$18	\$1,426
Traffic Signals & Lighting	519,399	0.807 %	\$922		\$922	\$12	\$934
Fleet	1,077,423	1.674 %	\$1,912		\$1,912		\$1,912
City Administration	1,266,811	1.968 %	\$2,248		\$2,248		\$2,248
Transportation/Plan Engineering	896,195	1.392 %	\$1,591		\$1,591		\$1,591
Recreation Administration	780,489	1.213 %	\$1,385		\$1,385	\$18	\$1,403
Recreation Facilities	190,312	0.296 %	\$338		\$338	\$4	\$342
Youth Services	853,586	1.326 %	\$1,515		\$1,515	\$20	\$1,535
Community Services	474,519	0.737 %	\$842		\$842	\$11	\$853
Ranger Program	496,081	0.771 %	\$880		\$880	\$11	\$891
Aquatics	402,346	0.625 %	\$714		\$714	\$9	\$723
Golf Course	595,060	0.925 %	\$1,056		\$1,056	\$14	\$1,070
Police Administration	1,997,594	3.104 %	\$3,545		\$3,545	\$46	\$3,591
Patrol	9,337,298	14.507 %	\$16,572		\$16,572	\$215	\$16,787
Investigations	2,786,997	4.330 %	\$4,946		\$4,946	\$64	\$5,010
Police Support Services	2,484,815	3.861 %	\$4,410		\$4,410	\$57	\$4,467
Neighborhood Services	229,238	0.356 %	\$407		\$407	\$5	\$412

Insurance ISF Fund

Detail allocation of

General Fund Liab Claims

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Traffic Safety	796,078	1.237 %	\$1,413		\$1,413	\$18	\$1,431
Fire Administration	936,461	1.455 %	\$1,662		\$1,662	\$22	\$1,684
Emergency Response	10,175,128	15.809 %	\$18,059		\$18,059	\$234	\$18,293
Hazard Prevention	885,601	1.376 %	\$1,572		\$1,572	\$20	\$1,592
Training Services	73,793	0.115 %	\$131		\$131	\$2	\$133
Fire Station	30,106	0.047 %	\$53		\$53	\$1	\$54
Disaster Assistance	62,052	0.096 %	\$110		\$110	\$1	\$111
Fire Apparatus Service	379,185	0.589 %	\$673		\$673	\$9	\$682
Finance Non Departmental	167,004	0.259 %	\$296		\$296	\$4	\$300
Development Services	1,003,441	1.559 %	\$1,781		\$1,781	\$23	\$1,804
Human Relations	353,546	0.549 %	\$627		\$627	\$8	\$635
CIP Project Engineering	2,205,278	3.426 %	\$3,914		\$3,914		\$3,914
Jack House	7,238	0.011 %	\$13		\$13		\$13
Community Services Group	9,593	0.015 %	\$17		\$17		\$17
Risk Management	5,402	0.008 %	\$10		\$10		\$10
Water Administration/Engineering	3,180	0.005 %	\$6		\$6		\$6
Solid Waste Recycling	87,156	0.136 %	\$153		\$153	\$3	\$156
Total	64,363,424	100.000 %	\$114,231		\$114,231	\$1,101	\$115,332

(A) Alloc basis:

Source:

	Insurance ISF Fund Departmental Cost Allocation Summary				
	<u>Total</u>	<u>Risk Management</u>	<u>Workers Comp Premiums</u>	<u>Liability Claims</u>	<u>General Fund Liab Claims</u>
City Council	\$279				\$279
City Administration	\$44,043	\$14,472	\$27,323		\$2,248
City Attorney	\$33,122	\$10,854	\$20,492		\$1,776
City Clerk	\$53,249	\$18,090	\$34,153		\$1,006
Finance	\$128,542	\$43,416	\$81,968		\$3,158
Network Services	\$109,797	\$36,180	\$68,306		\$5,311
Information Services	\$46,238	\$15,377	\$29,030		\$1,831
Finance Support Services	\$273				\$273
Human Resources	\$64,853	\$21,708	\$40,984		\$2,161
Risk Management	\$10				\$10
Wellness Program	\$6				\$6
Public Works Administration	\$64,370	\$21,708	\$40,984		\$1,678
Facilities Maintenance	\$54,289	\$18,090	\$34,153		\$2,046
Fleet	\$48,931	\$16,281	\$30,738		\$1,912
CIP Project Engineering	\$160,643	\$54,270	\$102,459		\$3,914
Transportation/Plan Engineering	\$64,283	\$21,708	\$40,984		\$1,591
Cultural Activities	\$598				\$598
Economic Development	\$11,061	\$3,662	\$6,914		\$485
Natural Resource Protection	\$22,261	\$7,324	\$13,826		\$1,111
Community Promotion	\$3,352	\$916	\$1,729		\$707
Community Services Group	\$17				\$17
Finance Non Departmental	\$300				\$300
Community Development Admin	\$59,722	\$20,140	\$38,023		\$1,559
Commissions & Committees	\$28				\$28
Development Review	\$139,366	\$47,603	\$89,869		\$1,894
Long Range Planning	\$207				\$207
Development Services	\$1,804				\$1,804
Building and Safety	\$146,844	\$49,435	\$93,329		\$4,080
Human Relations	\$635				\$635
Parks Maintenance	\$131,553	\$43,942	\$82,960		\$4,651
Swim Center Maintenance	\$11,484	\$3,662	\$6,914		\$908
Urban Forest Services	\$43,794	\$14,647	\$27,654		\$1,493
Streets Maintenance	\$104,107	\$35,337	\$66,714		\$2,056
Traffic Signals & Lighting	\$22,084	\$7,324	\$13,826		\$934
Stormwater and Flood Control	\$66,463	\$22,521	\$42,516		\$1,426
Water Administration/Engineering	\$6				\$6
Solid Waste Recycling	\$156				\$156
Recreation Administration	\$43,704	\$14,647	\$27,654		\$1,403
Recreation Facilities	\$10,918	\$3,662	\$6,914		\$342
Youth Services	\$22,685	\$7,324	\$13,826		\$1,535

	Insurance ISF Fund Departmental Cost Allocation Summary				
	<u>Total</u>	<u>Risk Management</u>	<u>Workers Comp Premiums</u>	<u>Liability Claims</u>	<u>General Fund Liab Claims</u>
Community Services	\$22,003	\$7,324	\$13,826		\$853
Ranger Program	\$32,617	\$10,986	\$20,740		\$891
Aquatics	\$11,299	\$3,662	\$6,914		\$723
Golf Course	\$43,371	\$14,647	\$27,654		\$1,070
Jack House	\$13				\$13
Police Administration	\$72,329	\$23,802	\$44,936		\$3,591
Patrol	\$503,244	\$168,445	\$318,012		\$16,787
Investigations	\$121,336	\$40,280	\$76,046		\$5,010
Police Support Services	\$215,970	\$73,237	\$138,266		\$4,467
Neighborhood Services	\$10,988	\$3,662	\$6,914		\$412
Traffic Safety	\$43,732	\$14,647	\$27,654		\$1,431
Fire Administration	\$43,985	\$14,647	\$27,654		\$1,684
Emergency Response	\$494,174	\$164,783	\$311,098		\$18,293
Hazard Prevention	\$65,043	\$21,971	\$41,480		\$1,592
Training Services	\$133				\$133
Fire Apparatus Service	\$21,832	\$7,324	\$13,826		\$682
Fire Station	\$54				\$54
Disaster Assistance	\$111				\$111
FD205 CDBG Fund	\$5,287	\$1,831	\$3,456		
FD208 Tourism Bid Fund	\$18,508	\$6,409	\$12,099		
FD601 Water Fund	\$376,158	\$129,081	\$243,694	\$3,383	
FD602 Sewer Fund	\$351,089	\$109,672	\$207,053	\$34,364	
FD611 Parking Fund	\$105,751	\$36,618	\$69,133		
FD621Transit Fund	\$31,726	\$10,986	\$20,740		
FD705 Whale Rock Fund	\$41,242	\$14,281	\$26,961		
Total	\$4,348,072	\$1,452,595	\$2,742,398	\$37,747	\$115,332

SCHEDULE 20.01

NATURAL RESOURCES PROTECTION
(Utility Services)

NATURE AND EXTENT OF SERVICE

The Natural Resources Protection Department is a formally structured program to bring greater overall guidance and a proactive approach to the City's environmental protection and restoration efforts including its open space and greenbelt programs. This program has three major activities: open space/greenbelt acquisition and management, storm water program coordination and agency reporting, and natural resource protection, project mitigation and educational outreach.

Costs are allocated as follows:

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$617,952			\$617,952
Total to be allocated	<u>\$617,952</u>	:	:	<u>\$617,952</u>

Natural Resources Protection (Utility Services)

Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Natural Resources-General Government</u>	<u>Program Support</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$305,392		\$305,392	
FRINGE BENEFITS	\$153,050		\$153,050	
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$159,510		\$159,510	
Departmental Expenditures	<u>\$617,952</u>	.	<u>\$617,952</u>	.
Functional Cost	<u>\$617,952</u>	.	<u>\$617,952</u>	.
Allocable Costs	<u>\$617,952</u>	.	<u>\$617,952</u>	.
Unallocated	(\$617,952)	.	(\$617,952)	.
1st Allocation
Functional Cost
Allocable Costs
2nd Allocation
Total allocated	:	:	:	:

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>
FD602 Sewer Fund	1	100.000 %		\$2,375	\$2,375		\$2,375
Subtotal	1	100.000 %		\$2,375	\$2,375		\$2,375
Direct Billed				(\$2,375)	(\$2,375)		(\$2,375)
Total	1	100.000 %	\$0	\$0	\$0	\$0	\$0

(A) Alloc basis:

Agreed Upon Amount Based On Services Performed

Source:

	<u>Total</u>	<u>Program Support</u>
FD602 Sewer Fund	\$2,375	\$2,375
Subtotal	\$2,375	\$2,375
Direct Billed	(\$2,375)	(\$2,375)
Total		

SCHEDULE 21.01

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, storm drain, street, flood protection, and park systems. Since 2002, this program has been responsible for the review of the design of private development projects for compliance with the Grading Ordinance, Parking & Driveway Standards, site development and drainage designs.

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

The division also coordinates reviews of development projects for compliance with the Tree Regulations and coordinates with the City Arborist on tree removals, tree plantings, and tree preservation requirements. The division's goal is to ensure compliance with the City's Engineering Standards, Community Design Guidelines, Floodplain Management Regulations, and Waterway Management Plan to provide safe, effective, and efficient public works which meet established engineering standards and specifications. This division has four major activities: development review, encroachment permit review and issuance, recordkeeping, and miscellaneous projects.

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

- **Development Review Services** – These costs relate to review services for private projects and those being developed by the city, these costs are identified but not allocated.
- **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>
Total to be allocated	:	:	:	:

Eng Dev Review (Utility Services)

Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Development Review Services</u>	<u>Utility Services</u>
<u>Other Expense and Cost</u>				
SALARIES & WAGES				
FRINGE BENEFITS				
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES				
Functional Cost	-	-	-	-
Allocable Costs	-	-	-	-
1st Allocation	-	-	-	-
Functional Cost	-	-	-	-
Allocable Costs	-	-	-	-
2nd Allocation	-	-	-	-
Total allocated	:	:	:	:

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 %		(\$6,514)	(\$6,514)		(\$6,514)
FD602 Sewer Fund	50	50.000 %		(\$6,513)	(\$6,513)		(\$6,513)
Subtotal	100	100.000 %		(\$13,027)	(\$13,027)		(\$13,027)
Direct Billed				\$13,027	\$13,027		\$13,027
Total	100	100.000 %	\$0	\$0	\$0	\$0	\$0

(A) Alloc basis:

Time Spent by Utilities on Behalf of Engineering Development Review

Source:

Cheryl Blair

	Total	Utility Services
FD601 Water Fund	(\$6,514)	(\$6,514)
FD602 Sewer Fund	(\$6,513)	(\$6,513)
Subtotal	(\$13,027)	(\$13,027)
Direct Billed	\$13,027	\$13,027
Total		

City of San Luis Obispo
Central Service Cost Allocation Plan

Appendix A – Cost of Service

Enterprise Cost of Services Allocation Summary-2020-21 using 2018-19 Actual Amounts

Allocation Type	Water Enterprise	Sewer Enterprise	Total Enterprise Allocation
Public Safety	\$ 239,335	\$ 216,195	\$ 455,530
Right-of-Way Maintenance	\$ 597,564	\$ 449,746	\$ 1,047,309
Direct Credit for Private Sec.	\$ -	\$ (2,837)	\$ (2,837)
Total	\$ 836,899	\$ 663,104	\$ 1,500,003

Enterprise Cost of Services Allocation Summary-2021-22 using 2019-20 Actual Amounts

Allocation Type	Water Enterprise	Sewer Enterprise	Total Enterprise Allocation
Public Safety	\$ 230,214	\$ 223,767	\$ 453,981
Right-of-Way Maintenance	\$ 467,983	\$ 357,726	\$ 825,709
Total	\$ 698,197	\$ 581,492	\$ 1,279,690

Appendix B

Labor Rates

PUBLIC SAFETY - POLICE LABOR RATES

Source: 05/28/2020 Salary Schedule

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Operations								
Police Officer ***	\$119,131	94.91%	\$232,198	1,816	\$127.86	20.4%	33.5%	\$205.54
Police Sergeant	134,056	94.91%	261,288	1,816	143.88	20.4%	33.5%	231.29
Police Lieutenant	154,206	94.91%	300,562	1,816	165.51	20.4%	33.5%	266.06
Police Field Service Technician***	83,147	94.67%	161,865	1,703	95.05	20.4%	33.5%	152.79
Evidence Technician	110,890	94.67%	215,873	1,703	126.76	20.4%	33.5%	203.77
Neighborhood Outreach Manager	96,460	45.61%	140,453	1,703	82.47	20.4%	33.5%	132.58
Support								
Police Chief	211,874	94.91%	412,962	1,703	242.49	20.4%	0.0%	292.03
Police Captain	177,398	94.91%	345,766	1,703	203.03	20.4%	0.0%	244.51
Communications Manager	115,024	45.61%	167,483	1,703	98.35	20.4%	0.0%	118.44
Communications Supervisor	99,086	45.61%	144,276	1,703	84.72	20.4%	0.0%	102.03
Communications Technician	84,682	45.61%	123,303	1,703	72.40	20.4%	0.0%	87.20
Records Clerk II ***	72,661	45.61%	105,800	1,703	62.13	20.4%	0.0%	74.82
Records Supervisor	89,388	45.61%	130,155	1,703	76.43	20.4%	0.0%	92.04
Senior Administrative Analyst	91,858	45.61%	133,752	1,703	78.54	20.4%	0.0%	94.58
Administrative Assistant III	60,788	45.61%	88,512	1,703	51.97	20.4%	0.0%	62.59

* Represents top step in range except Police Officer which is shown at Step 5.

** Program indirect costs are not allocated to support positions.

***Police Officer and Records Clerk include 5.26% Education Incentive; Field Service Technician includes 2.63% Education Incentive

Leave Benefits	Sworn	Operations	Support	Office
Total Days (2080 hours)	260	260	260	260
Vacation Days	(15)	(15)	(15)	(15)
Holidays	(12)	(12)	(12)	(12)
Sick (12 days @ 50%)	(6)	(6)	(6)	(6)
Productive Days	227	227	227	227
Productive Hours	1,816	1,816	1,816	1,816
Breaks (30 minutes daily)		(114)	(114)	(114)
Total Productive Hours	1,816	1,703	1,703	1,703

Paid Benefit Rate	Sworn	Operations	Support	Office
Retirement (including UAL)	81.56%	81.56%	32.87%	32.87%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment	0.40%	0.40%	0.40%	0.40%
Group Insurance	10.72%	10.72%	10.35%	10.35%
Uniform	0.78%	0.54%	0.54%	0.54%
Total Paid Benefits Rate	94.91%	94.67%	45.61%	45.61%

Indirect Cost Allocation (Source: Mahoney & Associates)

FY2020 CAP	Amount	Percent
Citywide Indirect Costs	3,585,967	20.4%
Program Costs		
Direct Costs		
Patrol	9,337,298	
Traffic Safety	796,078	
Investigation	2,786,997	
Neighborhood Services	229,238	
Animal Regulation		
Total Direct Costs	13,149,611	
Indirect Costs		
Administration	1,997,594	
Animal Control		
Support Services	2,484,815	
Fire Dispatch *	(79,820)	
Total Indirect Costs	4,402,589	33.5%
Total Program Costs	17,552,200	

PUBLIC SAFETY - FIRE LABOR RATES

Source: 05/28/2020 Salary Schedule

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Operations								
Battalion Chief	\$150,228	84.09%	\$276,551	2,532	\$109.23	17.6%	9.2%	\$140.37
Deputy Fire Chief	\$161,668	84.09%	297,611	2,532	117.55	17.6%	9.2%	151.06
Fire Captain	\$111,332	97.09%	219,422	2,532	86.67	17.6%	9.2%	111.37
Fire Engineer	\$95,264	97.09%	187,754	2,532	74.16	17.6%	9.2%	95.30
Fire Engineer/EMT	\$106,704	97.09%	210,300	2,532	83.06	17.6%	9.2%	106.74
Firefighter	\$87,958	97.09%	173,354	2,532	68.47	17.6%	9.2%	87.99
Firefighter/EMT	\$98,514	97.09%	194,159	2,532	76.69	17.6%	9.2%	98.55
Fire Marshal Chief Building Official	\$133,536	95.53%	261,096	1,703	153.32	17.6%	9.2%	197.02
Fire Inspector III	\$95,966	95.53%	187,638	1,703	110.18	17.6%	9.2%	141.59
Hazardous Materials Coordinator	\$114,790	95.53%	224,443	1,703	131.79	17.6%	9.2%	169.37
Support								
Fire Chief	\$185,822	95.69%	363,631	1,703	213.52	17.6%	0.0%	251.17
Fire Vehicle Mechanic	\$97,630	46.37%	142,898	1,703	83.91	17.6%	0.0%	98.71
Administrative Assistant III	\$60,788	52.28%	92,571	1,703	54.36	17.6%	0.0%	63.94
Administrative Analyst	\$83,356	52.28%	126,938	1,703	74.54	17.6%	0.0%	87.68

* Represents top step in range.

** Program indirect costs are not allocated to support positions.

Leave Benefits	Sworn	Technical	Office	Operations
Total Annual Hours	2,912	2,080	2,080	2,080
Vacation Hours	(168)	(120)	(120)	(120)
Holiday Hours	(145)	(96)	(96)	(96)
Sick (@ 50% of accrual)	(67)	(48)	(48)	(48)
Breaks (30 minutes daily)		(114)	(114)	(114)
Total Productive Hours	2,532	1,703	1,703	1,703

Paid Benefits	Sworn	Technical	Office	Operations
Retirement (including UAL)	81.56%	81.56%	32.87%	32.87%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment	0.40%	0.40%	0.40%	0.40%
Group Insurance	11.65%	11.65%	17.56%	11.65%
FLSA overtime	1.56%	0.00%	0.00%	0.00%
Uniform	0.47%	0.47%	0.00%	0.00%
Total Paid Benefits Rate	97.09%	95.53%	52.28%	46.37%

Indirect Cost Allocation (Source: Mahoney & Associate)

FY2020 CAP	Amount	Percent
Citywide Indirect Costs	\$ 2,130,659	17.6%
Program Costs		
Direct Costs		
Emergency Response	\$10,175,128	
Hazard Prevention	885,601	
Total Direct Costs	\$11,060,729	
Indirect Costs		
Administration	\$ 936,461	
Training	73,793	
Fire Station Fac Sup	30,106	
Disaster Preparedness	62,052	
Dispatch*	(79,820)	
Total Indirect Costs	\$ 1,022,592	9.2%
Total Program Costs	\$12,083,321	

PUBLIC UTILITIES LABOR RATES

Source: 05/28/2020 Salary Schedule

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Operations Support								
Director of Utilities	\$177,398	52.28%	\$270,150	1,703	\$158.68	24.5%	0.0%	\$197.58
Dep Dir-Utilities/Water	142,870	52.28%	217,569	1,703	127.79	24.5%	0.0%	159.12
Dep Dir-Utilities/Wastewater	142,870	52.28%	217,569	1,703	127.79	24.5%	0.0%	159.12
Business Manager	106,340	52.28%	161,939	1,703	95.12	24.5%	0.0%	118.44
Utilities Engineer	106,340	52.28%	161,939	1,703	95.12	24.5%	0.0%	118.44
Utilities Projects Manager	106,340	52.28%	161,939	1,703	95.12	24.5%	0.0%	118.44
Supervising Administrative Assistant	65,728	52.28%	100,094	1,703	58.79	24.5%	0.0%	73.21
Administrative Assistant III	60,788	52.28%	92,571	1,703	54.37	24.5%	0.0%	67.70
Water Services								
Water Distribution Supervisor	101,296	52.28%	154,258	1,703	90.61	24.5%	0.0%	112.82
Water Distribution Chief Operator	87,464	52.28%	133,194	1,703	78.23	24.5%	0.0%	97.41
Water Distribution System Operator	79,924	52.28%	121,712	1,703	71.49	24.5%	0.0%	89.02
Underground Utilities Locator	60,788	52.28%	92,571	1,703	54.37	24.5%	0.0%	67.70
Water Treatment Plant Supervisor	111,670	52.28%	170,056	1,703	99.89	24.5%	0.0%	124.37
Water Treatment Plant Operator	91,156	52.28%	138,816	1,703	81.54	24.5%	0.0%	101.53
Water Treatment Plant Chief Operator	98,280	52.28%	149,665	1,703	87.91	24.5%	0.0%	109.46
Whale Rock Reservoir Supervisor	101,296	52.28%	154,258	1,703	90.61	24.5%	0.0%	112.82
Water Supply Operator	79,924	52.28%	121,712	1,703	71.49	24.5%	0.0%	89.02
Wastewater Services								
Wastewater Collection Supervisor	101,296	52.28%	154,258	1,703	90.61	24.5%	0.0%	112.82
Wastewater Collection Systems Operator	79,924	52.28%	121,712	1,703	71.49	24.5%	0.0%	89.02
Water Res Recovery Chief Maint Tech	93,288	52.28%	142,063	1,703	83.44	24.5%	0.0%	103.90
Water Res Recovery Maint	91,156	52.28%	138,816	1,703	81.54	24.5%	0.0%	101.53
Water Res Recovery Operator	91,156	52.28%	138,816	1,703	81.54	24.5%	0.0%	101.53
Laboratory Analyst	91,156	52.28%	138,816	1,703	81.54	24.5%	0.0%	101.53
Laboratory Manager	106,340	52.28%	161,939	1,703	95.12	24.5%	0.0%	118.44
Environ Compliance Inspector	76,804	52.28%	116,961	1,703	68.70	24.5%	0.0%	85.54
Environ. Programs Manager	101,296	52.28%	154,258	1,703	90.61	24.5%	0.0%	112.82

* Represents top step in range.

** Program indirect costs are not allocated to support positions.

Leave Benefits

Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Productive Days	227
Productive Hours	1,816
Breaks (30 minutes daily)	(114)
Total Productive Hours	1,703

Paid Benefit Rate

Retirement	32.87%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	17.56%
Total Paid Benefit Rate	52.28%

Indirect Cost Allocation (Source: Mahoney & Associates)

FY2020 CAP	Amount	Percent
Water	1,722,409	24.5%
Sewer	1,712,752	
Jack House		
Whale Rock	186,211	
Total Indirect Costs	3,621,372	
Program Costs		0.0%
Direct Costs		
Water	6,361,662	
Sewer	7,522,181	
Jack House		
Whale Rock	887,145	
Total Direct Costs	14,770,988	
Indirect Costs - Public Utilities Admin & Eng		
Total Program Costs	14,770,988	

PUBLIC UTILITIES LABOR RATES (cont.)

Source: 05/28/2020 Salary Schedule

Wastewater Services	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Wastewater Collection Supervisor	99,320	52.28%	151,249	1,703	88.84	24.5%	0.0%	110.62
Wastewater Collection Systems Operator	78,754	52.28%	119,930	1,703	70.44	24.5%	0.0%	87.71
Water Res Recovery Chief Maint Tech	91,910	52.28%	139,965	1,703	82.21	24.5%	0.0%	102.37
Water Res Recovery Maint	89,804	52.28%	136,758	1,703	80.33	24.5%	0.0%	100.02
Water Res Recovery Operator	89,804	52.28%	136,758	1,703	80.33	24.5%	0.0%	100.02
Laboratory Analyst	89,804	52.28%	136,758	1,703	80.33	24.5%	0.0%	100.02
Laboratory Manager	102,206	52.28%	155,644	1,703	91.42	24.5%	0.0%	113.83
Environ Compliance Inspector	75,660	52.28%	115,218	1,703	67.68	24.5%	0.0%	84.27
Environ. Programs Manager	97,370	52.28%	148,279	1,703	87.10	24.5%	0.0%	108.45

* Represents top step in range.

** Program indirect costs are not allocated to support positions.

Leave Benefits

Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Productive Days	227
Productive Hours	1,816
Breaks (30 minutes daily)	(114)
Total Productive Hours	1,703

Paid Benefit Rate

Retirement (including UAL)	32.87%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	17.56%
Total Paid Benefit Rate	52.28%

TRANSPORTATION LABOR RATES

Source: 05/28/2020 Salary Schedule

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Transportation Planning & Engineering								
Principal Planner	\$117,260	52.28%	\$178,569	1,816	\$98.33	22.6%	0.0%	\$ 120.60
Supervising Civil Engineer	117,260.00	52.28%	178,569	1,816	\$98.33	22.6%	0.0%	120.60
Transportation Manager	117,260.00	52.28%	178,569	1,816	\$98.33	22.6%	0.0%	120.60
Engineer III	99,580.00	52.28%	151,645	1,816	83.50	22.6%	0.0%	102.42
Streets, Creek & Flood Protection	-							
Streets Maintenance Supervisor	91,858.00	52.28%	139,885	1,816	77.03	45.4%	0.0%	112.02
Streets Crew Coordinator	71,162.00	52.28%	108,369	1,816	59.67	45.4%	0.0%	86.78
Street Maintenance Operator	64,012.00	52.28%	97,480	1,816	53.68	45.4%	0.0%	78.06
Signal & Streetlight Technician	72,904.00	52.28%	111,021	1,816	61.14	45.4%	0.0%	88.90
Parking	-							
Parking Program Manager	106,340.00	52.28%	161,939	1,816	89.17	34.9%	0.0%	120.34
Parking Enforcement Officer II	60,788.00	52.28%	92,571	1,816	50.98	34.9%	0.0%	68.79
Parking Services Supervisor	83,356.00	52.28%	126,938	1,816	69.90	34.9%	0.0%	94.33
Parking Coordinator	65,728.00	52.28%	100,094	1,816	55.12	34.9%	0.0%	74.38
Administrative Assistant III	60,788.00	52.28%	92,571	1,816	50.98	34.9%	0.0%	68.79
Supervising Administrative Assistant	65,728.00	52.28%	100,094	1,816	55.12	34.9%	0.0%	74.38
Parking Meter Repair Worker	57,720.00	52.28%	87,899	1,816	48.40	34.9%	0.0%	65.32
Transit	-							
Transit Assistant	60,788.00	52.28%	92,571	1,816	50.98	24.9%	0.0%	63.65
Transit Manager	106,340.00	52.28%	161,939	1,816	89.17	24.9%	0.0%	111.35

* Represents top step in range.

** Public works administration costs are allocated as part of the citywide rate

Leave Benefits

Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Productive Days	227
Productive Hours	1,816
Total Productive Hours	1,816

Paid Benefit Rate

Retirement (including UAL)	32.87%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	17.56%
Total Paid Benefit Rate	52.28%

Indirect Cost Allocation (Source: Mahoney & Associates)

FY2019 CAP	Amount	Percent
Transportation Planning		
Citywide Indirect Rate		22.6%
Streets, Creek & Flood Protection		
Citywide Indirect Costs	1,115,877	45.4%
Program Direct Costs	2,456,743	
Parking		
Citywide Indirect Costs	869,887	34.9%
Program Direct Costs	2,489,100	
Transit		
Citywide Indirect Costs	226,183	24.9%
Program Direct Costs	909,464	

LEISURE, CULTURAL & SOCIAL SERVICES LABOR RATES

Source: 05/28/2020 Salary Schedule

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Programs Managed by Parks & Recreation								
Recreation Programs								
Director of Parks & Recreation	\$177,398	52.28%	\$270,150	1,703	\$158.68	37.1%	0.0%	\$217.48
Recreation Manager	96,460	52.28%	146,894	1,703	86.28	37.1%	0.0%	118.26
Recreation Coordinator	65,728	52.28%	100,094	1,703	58.79	37.1%	0.0%	80.58
Recreation Supervisor	83,356	52.28%	126,938	1,703	74.56	37.1%	0.0%	102.19
Ranger Maintenance Worker	54,808	52.28%	83,464	1,703	49.02	37.1%	0.0%	67.19
Supervising Administrative Assistant	65,728	52.28%	100,094	1,703	58.79	37.1%	0.0%	80.58
Administrative Assistant III	60,788	52.28%	92,571	1,703	54.37	37.1%	0.0%	74.52
Golf Maint Crew Coordinator	65,728	52.28%	100,094	1,703	58.79	28.9%	0.0%	75.81
Programs Managed by Public Works								
Parks & Landscape Maintenance								
Parks Maintenance Supervisor	91,858	52.28%	139,885	1,703	82.16	28.6%	0.0%	105.64
Parks Maintenance Specialist	64,012	52.28%	97,480	1,703	57.26	28.6%	0.0%	73.61
Maintenance Worker III-Parks	57,720	52.28%	87,899	1,703	51.63	28.6%	0.0%	66.38
Urban Forest Sup/Arborist	91,858	52.28%	139,885	1,703	82.16	28.6%	0.0%	105.64

* Represents top step in range.

** Recreation and public works administration costs are allocated as part of the citywide rate.

Leave Benefits

Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Productive Days	227
Productive Hours	1,816
Breaks (30 minutes daily)	(114)
Total Productive Hours	1,703

Paid Benefit Rate

Retirement (including UAL)	32.87%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	17.56%
Total Paid Benefit Rate	52.28%

Indirect Cost Allocation (Source: Mahoney & Associates)

FY2019 CAP	Amount	Percent
Recreation Programs		
Citywide Indirect Costs ***	1,184,909	37.1%
Program Direct Costs	3,197,333	
Golf		
Citywide Indirect Costs	172,269	28.9%
Program Direct Costs	595,060	
Parks & Landscape Maintenance		
Citywide Indirect Costs	1,120,575	28.6%
Program Direct Costs	3,922,464	

*** Excludes direct costs of facilities use.

COMMUNITY DEVELOPMENT LABOR RATES

Source: 05/28/2020 Salary Schedule

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Programs Managed by Community Development								
Operations Support								
Director of Community Development	\$173,914	52.28%	\$264,844	1,703	\$155.56	93.1%	0.0%	\$300.34
Supervising Administrative Assistant	64,766	52.28%	98,629	1,703	57.93	93.1%	0.0%	111.85
Planning								
Dep Dir-CDD-Long Range Planning	140,062	52.28%	213,293	1,703	125.28	93.1%	26.6%	306.10
Associate Planner	86,164	52.28%	131,214	1,703	77.07	93.1%	26.6%	188.31
Senior Planner	94,562	52.28%	144,003	1,703	84.58	93.1%	26.6%	206.66
Planning Technician	59,878	52.28%	91,185	1,703	53.56	93.1%	26.6%	130.86
Housing Programs Manager	94,562	52.28%	144,003	1,703	84.58	93.1%	26.6%	206.66
Administrative Assistant III	59,878	52.28%	91,185	1,703	53.56	93.1%	26.6%	130.86
Permit Technician II	59,878	52.28%	91,185	1,703	53.56	93.1%	26.6%	130.86
Building & Safety								
Dep Dir-CDD-Dev Review	140,062	52.28%	213,293	1,703	125.28	16.4%	25.2%	182.62
Fire Marshall Chief Building Official	130,910	52.28%	199,356	1,703	117.10	16.4%	25.2%	170.69
Administrative Assistant III	59,878	52.28%	91,185	1,703	53.56	16.4%	25.2%	78.07
Permit Technician II	59,878	52.28%	91,185	1,703	53.56	16.4%	25.2%	78.07
Code Enforcement Officer II	86,164	52.28%	131,214	1,703	77.07	16.4%	25.2%	112.34
Plans Examiner	86,164	52.28%	131,214	1,703	77.07	16.4%	25.2%	112.34
Permit Services Coordinator	81,718	52.28%	124,444	1,703	73.09	16.4%	25.2%	106.55
Building Inspector II	81,796	52.28%	124,563	1,703	73.16	16.4%	25.2%	106.65

* Represents top step in range.

** Program indirect costs are not allocated to support positions.

Leave Benefits

Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Productive Days	227
Productive Hours	1,816
Breaks (30 minutes daily)	(114)
Total Productive Hours	1,703

Paid Benefit Rate

Retirement (including UAL)	32.87%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	17.56%
Total Paid Benefits Rate	52.28%

Indirect Cost Allocation (Source: Mahoney & Associates)

FY2020 CAP	Amount	Percent
Planning		
Citywide Indirect Costs	1,376,298	93.1%
Program Indirect Costs		
Community Development Administration	294,737	
Commissions & Committees	<u>15,513</u>	
Total Program Indirect Costs	310,250	26.6%
Program Direct Costs	<u>1,168,541</u>	
Program Total	1,478,791	
Building & Safety		
Citywide Indirect Costs	466,232	16.4%
Program Indirect Costs - Comm Dev Admin	572,427	25.2%
Program Direct Costs	<u>2,269,498</u>	
Program Total	2,841,925	

COMMUNITY DEVELOPMENT LABOR RATES (cont.)

Source: 05/28/2020 Salary Schedule

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Programs Managed by Public Works								
Engineering								
Supervising Civil Engineer	117,260	52.28%	178,569	1,703	104.89	34.1%	0.0%	\$140.63
Senior Civil Engineer	106,340	52.28%	161,939	1,703	95.12	34.1%	0.0%	127.53
Engineering Inspector IV	99,580	52.28%	151,645	1,703	89.07	34.1%	0.0%	119.43
Engineer III	99,580	52.28%	151,645	1,703	89.07	34.1%	0.0%	119.43
Engineering Technician III	72,904	52.28%	111,021	1,703	65.21	34.1%	0.0%	87.43
Construction Engineering Manager	117,260	52.28%	178,569	1,703	104.89	34.1%	0.0%	140.63
Programs Managed by Administration								
Economic Development								
Economic Development Manager	117,260	52.28%	\$178,569	1,703	\$104.89	56.8%	0.0%	\$164.50
Administrative Assistant III	60,788	52.28%	92,571	1,703	54.37	56.8%	0.0%	85.28
Natural Resource Protection								
-								
Sustainability and Natural Resources Official	125,502	52.28%	191,120	1,703	112.26	56.8%	0.0%	176.06
City Biologist	101,296	52.28%	154,258	1,703	90.61	56.8%	0.0%	142.11

* Represents top step in range.

** Public works and city administration costs are allocated as part of the citywide rate.

Leave Benefits

Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Productive Days	227
Productive Hours	1,816
Breaks (30 minutes daily)	(114)
Total Productive Hours	1,703

Paid Benefit Rate

Retirement	32.87%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	17.56%
Total Paid Benefits Rate	52.28%

Indirect Cost Allocation (Source: Mahoney & Associates)

FY2020 CAP	Amount	Percent
Engineering-Development Review		
Citywide Indirect Costs	751,516	34.1%
Program Direct Costs	2,205,278	
Economic Health		
Citywide Indirect Costs	153,333	56.8%
Program Direct Costs	269,768	
Natural Resource Protection		
Citywide Indirect Costs	126,626	0.0%
Program Direct Costs	0	

GENERAL GOVERNMENT LABOR RATES

Source: 05/28/2020 Salary Schedule

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Administration								
City Manager	\$238,550	45.86%	\$347,949	1,703	\$204.38	23.4%	0.0%	\$252.11
Assistant City Manager	204,074	45.86%	297,662	1,703	174.84	23.4%	0.0%	215.67
Asst to City Manager	111,670	45.86%	162,882	1,703	95.67	23.4%	0.0%	118.02
Administration Executive Assistant	65,442	45.86%	95,454	1,703	56.07	23.4%	0.0%	69.16
City Clerk	117,260	45.86%	171,035	1,703	100.46	23.4%	0.0%	123.93
Deputy City Clerk II	65,728	45.86%	95,871	1,703	56.31	23.4%	0.0%	69.46
Attorney								
City Attorney	225,706	45.86%	329,215	1,703	193.37	23.4%	0.0%	238.54
Assistant City Attorney II	153,556	45.86%	223,977	1,703	131.56	23.4%	0.0%	162.28
Legal Assistant/Paralegal	71,422	45.86%	104,176	1,703	61.19	23.4%	0.0%	75.48
Finance								
Director of Finance	177,398	45.86%	258,753	1,703	151.98	23.4%	0.0%	187.48
Accounting Manager	125,502	45.86%	183,057	1,703	107.52	23.4%	0.0%	132.64
Supervising Acct Assistant	65,728	45.86%	95,871	1,703	56.31	23.4%	0.0%	69.46
Senior Accountant	91,858	45.86%	133,984	1,703	78.70	23.4%	0.0%	97.08
Financial Analyst	83,356	45.86%	121,583	1,703	71.41	23.4%	0.0%	88.09
Principal Budget Analyst	101,296	45.86%	147,750	1,703	86.78	23.4%	0.0%	107.05
Accounting Assistant III	57,720	45.86%	84,190	1,703	49.45	23.4%	0.0%	61.00
Information Technology								
Information Technology Manager	133,536	45.86%	194,776	1,703	114.41	23.4%	0.0%	141.13
Information Technology Supp Service Sup	83,356	45.86%	121,583	1,703	71.41	23.4%	0.0%	88.09
Information Technology Assistant	60,788	45.86%	88,665	1,703	52.08	23.4%	0.0%	64.24
Information Services Supervisor	101,296	45.86%	147,750	1,703	86.78	23.4%	0.0%	107.05
Information Technology System Engineer	92,092	45.86%	134,325	1,703	78.90	23.4%	0.0%	97.33
Enterprise System Database Administrator	92,092	45.86%	134,325	1,703	78.90	23.4%	0.0%	97.33
Network Services Supervisor	106,340	45.86%	155,108	1,703	91.11	23.4%	0.0%	112.38
Human Resources								
Director of Human Resources	177,398	45.86%	258,753	1,703	151.98	23.4%	0.0%	187.48
Human Resources Analyst II	91,858	45.86%	133,984	1,703	78.70	23.4%	0.0%	97.08
Human Resource Manager	101,296	45.86%	147,750	1,703	86.78	23.4%	0.0%	107.05
Human Resources Specialist	67,730	45.86%	98,791	1,703	58.03	23.4%	0.0%	71.58
Human Resources Admin Assistant III	65,442	45.86%	95,454	1,703	56.07	23.4%	0.0%	69.16

* Represents top step in range.

** All general government program indirect costs are allocated as part of the citywide rate.

Leave Benefits

Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Productive Days	227
Productive Hours	1,816
Breaks (30 minutes daily)	(114)
Total Productive Hours	1,703

Paid Benefit Rate

Retirement	27.75%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	16.26%
Total Paid Benefits Rate	45.86%

GENERAL GOVERNMENT LABOR RATES (cont.)

Source: 05/28/2020 Salary Schedule

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Programs Managed by Public Works								
Public Works Administration								
Director of Public Works	173,914	52.28%	264,844	1,703	155.56	23.4%	0.0%	191.89
Dep Dir-PW/City Engineer	147,108	52.28%	224,023	1,703	131.58	23.4%	0.0%	162.32
Administrative Analyst	81,718	52.28%	124,444	1,703	73.09	23.4%	0.0%	90.17
Supervising Administrative Assistant	64,766	52.28%	98,629	1,703	57.93	23.4%	0.0%	71.46
Administrative Assistant III	59,878	52.28%	91,185	1,703	53.56	23.4%	0.0%	66.07
Geographic Information Services								
GIS Specialist II	86,164	52.28%	131,214	1,703	77.07	23.4%	0.0%	95.07
Building Maintenance								
Facilities Maintenance Supervisor	90,064	52.28%	137,153	1,703	80.56	23.4%	0.0%	99.38
Facilities Maintenance Technician	70,122	52.28%	106,785	1,703	62.72	23.4%	0.0%	77.37
Maintenance Worker I	51,272	52.28%	78,079	1,703	45.86	23.4%	0.0%	56.57
Vehicle and Equipment Maintenance								
Fleet Maintenance Supervisor	90,064	52.28%	137,153	1,703	80.56	23.4%	0.0%	99.38
Heavy Equipment Mechanic	64,766	52.28%	98,629	1,703	57.93	23.4%	0.0%	71.46

* Represents top step in range.

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Leave Benefits

Total Days (2080 hours)	260
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Sick (12 days @ 50%)	(6)
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Total Productive Hours	1,703

Paid Benefit Rate

Retirement (including UAL)	32.87%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	17.56%
Total Paid Benefit Rate	52.28%

Rate Calculation Data (Source: Mahoney & Associates)

Total Exp	89,689,609
CS Dept Exp	
1011001 City Administration	949,231
1011501 City Attorney	866,919
1011021 City Clerk	566,644
1012001 Financial - Admin(only)	424,575
1011101 Network Services	2,992,351
1011103 Information Services	1,031,587
1012006 Finance Support Services	146,199
1013001 Human Resources	1,207,765
1013002 Risk Management	5,402
1013003 Wellness Program	3,114
1015001 Public Works Admin	945,448
1015005 Facilities Maintenance	1,152,577
1015008 Fleet	1,077,423
1015010 Transportation Plan/Eng	896,195
8020000 Insurance ISF	4,136,748
	16,402,178
Citywide Exp	73,287,431
Citywide CAP(FY20)	17,116,946

Citywide CAP (FY20)	17,116,946
Citywide Exp	73,287,431