

CITY OF SAN LUIS OBISPO, CA

2 CFR PART 200
COST ALLOCATION PLAN

Fiscal Year 2020
Prepared April 8, 2021

**Mahoney
& Associates Consulting, LLC**

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COST ALLOCATION METHODOLOGY

INTRODUCTION

The cost allocation plan was prepared in accordance with the 2CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. A consistent approach has been followed in the treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the year ended June 30, 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 or required by 2 CFR Part 200), plus all allocated costs from all other central services which have been identified up to this point.

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

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

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

FORMAT

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

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

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

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

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

FORMAT (Continued)

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

INTERVIEWS

Through discussions and review with Departmental staff, Mahoney & Associates Consulting, LLC established functions performed by central service departments and costs associated with each function. It was the primary objective of Mahoney & Associates to use data representative of services provided to users while still adhering to the specifications of the 2 CFR Part 200 cost principles.

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CERTIFICATE OF COST ALLOCATION PLAN

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

(1) All costs included in this proposal to establish cost allocations or billings for Fiscal Year 2020 (July 1, 2019 through June 30, 2020) are allowable in accordance with the requirements of 2 CFR 200 and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Governmental Unit: _____

Signature: _____

Name of Official: _____

Title: _____

Date of Execution: _____

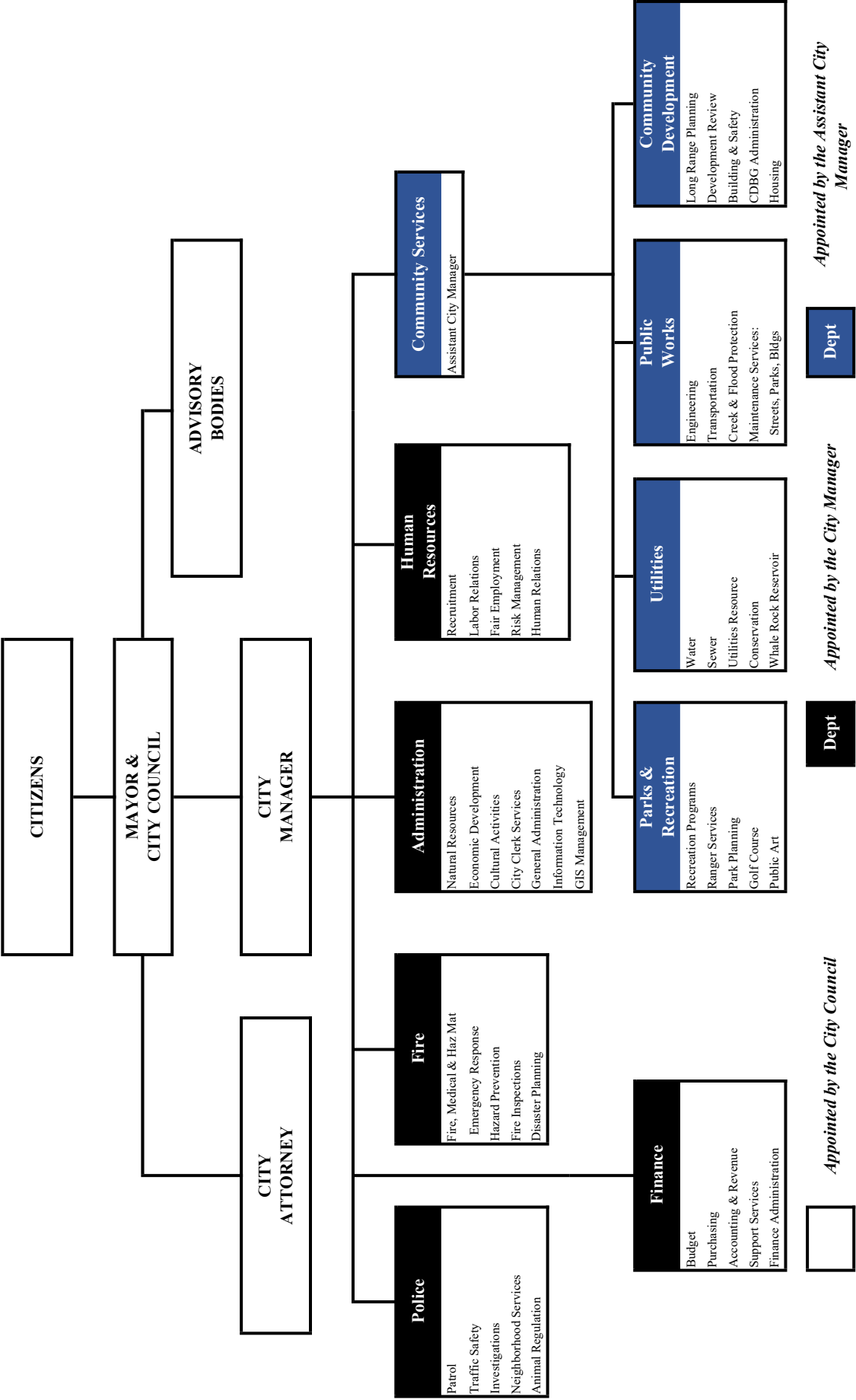


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Central Service Departments	<u>City Council</u>	<u>Cultural Activities</u>	<u>Econ Dev</u>	<u>Nat Res Protection</u>	<u>Tour/Bid Promo</u>	<u>Comm Promotion</u>	<u>Comm Svc Group</u>	<u>Fin NonDepart</u>	<u>Comm Dev Admin</u>
Building Charge	\$7,310	\$321	\$292	\$625					\$15,463
City Administration	\$1,871	\$3,954	\$118,491	\$50,582		\$4,682	\$114	\$1,987	\$10,317
City Attorney	\$1,791	\$3,783	\$3,071	\$7,034		\$4,479	\$109	\$1,901	\$9,870
City Clerk			\$419	\$838		\$104			\$74,943
Finance	\$1,994	\$6,882	\$5,655	\$10,762	\$36	\$9,343	\$93	\$3,379	\$20,324
Network Services	\$16,335		\$5,200	\$12,160	\$3,084	\$553			\$99,315
Information Services			\$1,185	\$2,372		\$297			\$221,691
Finance Support Services	\$208	\$439	\$356	\$816		\$519	\$12	\$220	\$1,144
Human Resources			\$3,599	\$7,196		\$900			\$19,791
Risk Management									
Wellness Program			\$127	\$255		\$32			\$821
Public Works Administration									
Facilities Maintenance	\$42,741	\$1,879	\$1,708	\$3,655					\$31,939
Fleet				\$3,901					
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$282	\$596	\$11,021	\$22,185		\$3,340	\$17	\$299	\$59,515
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$72,532</u>	<u>\$17,854</u>	<u>\$151,124</u>	<u>\$122,381</u>	<u>\$3,120</u>	<u>\$24,249</u>	<u>\$345</u>	<u>\$7,786</u>	<u>\$565,133</u>
Proposed Costs	\$72,532	\$17,854	\$151,124	\$122,381	\$3,120	\$24,249	\$345	\$7,786	\$565,133

Central Service Departments	<u>Commissions & Comm</u>	<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>
Building Charge		\$6,168	\$3,522		\$9,793		\$3,832		\$590
City Administration	\$185	\$12,534	\$1,368	\$11,938	\$26,999	\$4,206	\$30,778	\$6,003	\$9,882
City Attorney	\$176	\$11,992	\$1,309	\$11,423	\$25,834	\$4,024	\$29,450	\$5,744	\$9,455
City Clerk	\$419	\$5,819	\$1,675		\$6,502		\$6,322	\$838	\$1,884
Finance	\$1,218	\$24,902	\$4,958	\$10,013	\$47,051	\$7,889	\$60,456	\$13,667	\$17,993
Network Services	\$2,211	\$75,819	\$10,066		\$73,313		\$83,849	\$13,730	\$29,887
Information Services		\$15,414			\$16,007		\$14,228	\$1,185	\$4,742
Finance Support Services	\$20	\$1,390	\$152	\$1,324	\$24,982	\$466	\$3,414	\$666	\$1,096
Human Resources		\$46,776			\$48,577		\$43,180	\$3,599	\$14,394
Risk Management									
Wellness Program	\$127	\$1,769	\$509		\$1,977		\$1,922	\$255	\$573
Public Works Administration		\$44,227					\$132,062	\$17,882	\$131,737
Facilities Maintenance		\$11,446	\$7,274		\$20,229		\$34,717		\$5,770
Fleet		\$5,201			\$11,702		\$144,326	\$5,201	\$36,407
CIP Project Engineering									
Transportation/Plan Engineering		\$219,071	\$123,021						
Insurance ISF Fund	\$27	\$138,883	\$206	\$1,797	\$146,334	\$633	\$131,096	\$11,442	\$43,642
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$4,383</u>	<u>\$621,411</u>	<u>\$154,060</u>	<u>\$36,495</u>	<u>\$459,300</u>	<u>\$17,218</u>	<u>\$719,632</u>	<u>\$80,212</u>	<u>\$308,052</u>
Proposed Costs	\$4,383	\$621,411	\$154,060	\$36,495	\$459,300	\$17,218	\$719,632	\$80,212	\$308,052

Central Service Departments	<u>Street Maint</u>	<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>
Building Charge	\$4,422								
City Administration	\$13,610	\$6,180	\$9,438	\$38	\$1,037	\$9,285	\$2,265	\$10,155	\$5,645
City Attorney	\$13,022	\$5,912	\$9,030	\$36	\$992	\$8,884	\$2,167	\$9,716	\$5,401
City Clerk	\$4,459	\$838	\$2,993			\$11,877	\$1,825	\$8,281	\$1,281
Finance	\$28,311	\$11,529	\$17,506	\$30	\$1,315	\$16,003	\$6,689	\$34,659	\$11,546
Network Services	\$52,341	\$29,043	\$25,178			\$53,060	\$34,444	\$98,373	\$19,888
Information Services	\$11,442	\$2,372	\$55,002			\$37,886	\$1,185	\$2,372	\$2,372
Finance Support Services	\$1,510	\$685	\$1,047	\$4	\$116	\$1,029	\$251	\$1,127	\$626
Human Resources	\$34,724	\$7,196	\$22,130			\$14,394	\$3,599	\$7,196	\$7,196
Risk Management									
Wellness Program	\$1,356	\$255	\$910			\$764	\$555	\$2,518	\$390
Public Works Administration	\$122,496	\$28,504	\$15,370						
Facilities Maintenance	\$60,787	\$4,447				\$76,080	\$289,585	\$4,791	\$4,791
Fleet	\$261,348	\$20,804	\$28,605			\$6,501			
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$103,744	\$22,009	\$66,232	\$6	\$152	\$43,552	\$10,879	\$22,607	\$21,928
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$713,572</u>	<u>\$139,774</u>	<u>\$253,441</u>	<u>\$114</u>	<u>\$3,612</u>	<u>\$279,315</u>	<u>\$353,444</u>	<u>\$201,795</u>	<u>\$81,064</u>
Proposed Costs	\$713,572	\$139,774	\$253,441	\$114	\$3,612	\$279,315	\$353,444	\$201,795	\$81,064

Allocated Costs by Department

Central Service Departments	<u>Ranger Program</u>	<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>
Building Charge									
City Administration	\$5,902	\$4,787	\$7,079	\$86	\$23,765	\$111,083	\$33,156	\$29,562	\$2,727
City Attorney	\$5,647	\$4,580	\$6,774	\$83	\$22,738	\$106,287	\$31,725	\$28,284	\$2,610
City Clerk	\$3,245	\$4,007	\$2,872		\$15,681	\$18,003	\$5,024	\$8,776	\$1,336
Finance	\$12,018	\$12,894	\$17,351	\$326	\$45,656	\$125,158	\$36,699	\$42,251	\$5,250
Network Services	\$41,097	\$38,224	\$30,627		\$80,885	\$447,452	\$76,249	\$137,105	\$18,737
Information Services	\$3,557	\$1,185	\$4,742		\$125,448	\$54,540	\$13,042	\$23,713	\$1,185
Finance Support Services	\$655	\$531	\$785	\$9	\$2,636	\$12,321	\$3,677	\$3,279	\$303
Human Resources	\$10,795	\$3,599	\$14,394		\$23,390	\$165,524	\$39,582	\$71,967	\$3,599
Risk Management					\$1,744				
Wellness Program	\$987	\$1,218	\$873		\$700	\$5,473	\$1,528	\$2,668	\$406
Public Works Administration									
Facilities Maintenance	\$4,791				\$24,608	\$24,608	\$24,608	\$49,216	\$24,608
Fleet	\$54,610		\$41,608		\$23,404	\$152,128	\$74,114	\$5,201	\$7,801
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$32,505	\$11,259	\$43,220	\$13	\$72,079	\$501,494	\$120,916	\$215,220	\$10,949
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$175,809</u>	<u>\$82,284</u>	<u>\$170,325</u>	<u>\$517</u>	<u>\$462,734</u>	<u>\$1,724,071</u>	<u>\$460,320</u>	<u>\$617,242</u>	<u>\$79,511</u>
Proposed Costs	\$175,809	\$82,284	\$170,325	\$517	\$462,734	\$1,724,071	\$460,320	\$617,242	\$79,511

Allocated Costs by Department

Central Service Departments	<u>Traffic Safety</u>	<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>
Building Charge									
City Administration	\$9,471	\$11,141	\$121,051	\$10,535	\$878		\$4,511	\$358	\$738
City Attorney	\$9,062	\$10,660	\$115,823	\$10,081	\$840		\$4,316	\$343	\$706
City Clerk	\$1,675	\$11,143	\$19,573	\$3,349			\$838		
Finance	\$11,647	\$18,391	\$138,709	\$16,528	\$3,464	\$250	\$14,800	\$1,654	\$2,490
Network Services	\$28,361	\$63,850	\$305,351	\$47,976			\$7,075		
Information Services	\$4,742	\$98,428	\$53,355	\$7,114			\$2,372		
Finance Support Services	\$1,051	\$1,236	\$13,427	\$1,168	\$97		\$501	\$40	\$82
Human Resources	\$14,394	\$14,394	\$161,925	\$21,590			\$7,196		
Risk Management									
Wellness Program	\$509	\$541	\$5,950	\$1,018			\$255		
Public Works Administration									
Facilities Maintenance	\$24,608	\$22,355	\$22,355	\$22,355	\$22,355			\$22,355	\$22,355
Fleet	\$39,007								
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$43,580	\$43,831	\$492,457	\$64,817	\$132		\$21,758	\$54	\$111
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$188,107</u>	<u>\$295,970</u>	<u>\$1,449,976</u>	<u>\$206,531</u>	<u>\$27,766</u>	<u>\$250</u>	<u>\$63,622</u>	<u>\$24,804</u>	<u>\$26,482</u>
Proposed Costs	\$188,107	\$295,970	\$1,449,976	\$206,531	\$27,766	\$250	\$63,622	\$24,804	\$26,482

Allocated Costs by Department

Central Service Departments	<u>FD201 Local Sales Tax</u>	<u>FD202 Downtown Bid</u>	<u>FD205 CDBG</u>	<u>FD206 Law Enforc Grant</u>	<u>FD208 Tourism Bid</u>	<u>FD211 SB1 Road Repair</u>	<u>FD401 Cap Outlay</u>	<u>FD402 Fleet Replace</u>	<u>FD403 IT Replace</u>
Building Charge					\$238				
City Administration		\$3,237		\$508	\$16,456		\$24	\$3	
City Attorney		\$3,098		\$486	\$15,745		\$24	\$2	
City Clerk			\$419		\$732				
Finance	\$9,450	\$5,837	\$737	\$415	\$30,717		\$4,342	\$3	
Network Services			\$2,211		\$4,501				
Information Services			\$593		\$2,075				
Finance Support Services		\$359		\$57	\$1,825		\$3		
Human Resources			\$1,799		\$6,297				
Risk Management									
Wellness Program			\$127		\$223				
Public Works Administration									
Facilities Maintenance					\$1,384				
Fleet									
CIP Project Engineering			\$11,505				\$175,531		\$4,720
Transportation/Plan Engineering									
Insurance ISF Fund			\$5,269		\$18,442				
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$9,450</u>	<u>\$12,531</u>	<u>\$22,660</u>	<u>\$1,466</u>	<u>\$98,635</u>		<u>\$179,924</u>	<u>\$8</u>	<u>\$4,720</u>
Proposed Costs	\$9,450	\$12,531	\$22,660	\$1,466	\$98,635		\$179,924	\$8	\$4,720

Central Service Departments	<u>FD404 Major Fac Rep</u>	<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>
Building Charge						\$2,211	\$2,211		\$515
City Administration			\$3,213	\$3,926		\$75,683	\$89,490	\$29,612	\$10,819
City Attorney			\$3,075	\$3,757		\$72,415	\$85,625	\$28,334	\$10,352
City Clerk						\$31,421	\$24,031	\$8,618	\$9,704
Finance	\$268		\$5,564	\$6,814		\$188,692	\$225,117	\$74,370	\$24,679
Network Services						\$242,737	\$217,437	\$95,230	\$77,257
Information Services						\$76,275	\$66,382	\$33,375	\$5,829
Finance Support Services			\$356	\$436		\$8,395	\$9,926	\$3,285	\$1,200
Human Resources						\$126,841	\$107,770	\$35,983	\$10,795
Risk Management									
Wellness Program						\$4,265	\$4,459	\$1,400	\$509
Public Works Administration						\$26,206	\$26,206	\$334,981	\$8,599
Facilities Maintenance						\$58,601	\$58,599	\$57,091	\$5,025
Fleet						\$109,220	\$187,234	\$11,702	
CIP Project Engineering	\$73,458	\$2,950			\$62,837	\$310,646	\$239,253	\$6,196	
Transportation/Plan Engineering								\$35,853	\$26,425
Insurance ISF Fund						\$374,853	\$349,879	\$105,385	\$31,616
Natural Resources Protection (Utility Services)							\$2,375		
Eng Dev Review (Utility Services)						(\$6,514)	(\$6,513)		
Subtotal	<u>\$73,726</u>	<u>\$2,950</u>	<u>\$12,208</u>	<u>\$14,933</u>	<u>\$62,837</u>	<u>\$1,701,947</u>	<u>\$1,689,481</u>	<u>\$861,415</u>	<u>\$223,324</u>
Proposed Costs	\$73,726	\$2,950	\$12,208	\$14,933	\$62,837	\$1,701,947	\$1,689,481	\$861,415	\$223,324

Allocated Costs by Department

Central Service Departments	<u>FD705 Whale Rock</u>	<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					\$57,513			\$57,513
City Administration	\$10,554	\$531	\$38		\$974,468			\$974,468
City Attorney	\$10,098	\$507	\$39		\$780,721			\$780,721
City Clerk	\$1,675	\$206			\$303,645		\$189,960	\$493,605
Finance	\$18,389	\$1,344	\$69	\$130,901	\$1,607,447		\$158,822	\$1,766,269
Network Services	\$55,700	\$1,099		\$200,110	\$2,957,120			\$2,957,120
Information Services	\$6,896				\$974,600			\$974,600
Finance Support Services	\$1,170	\$59	\$5	(\$11,543)	\$100,950			\$100,950
Human Resources	\$14,034				\$1,140,315			\$1,140,315
Risk Management					\$1,744			\$1,744
Wellness Program	\$509	\$59			\$48,792			\$48,792
Public Works Administration					\$888,270			\$888,270
Facilities Maintenance					\$1,093,716			\$1,093,716
Fleet	\$23,404			\$40,307	\$1,293,736			\$1,293,736
CIP Project Engineering					\$887,096		\$2,062,415	\$2,949,511
Transportation/Plan Engineering					\$404,370		\$692,079	\$1,096,449
Insurance ISF Fund	\$41,100				\$3,463,363			\$3,463,363
Natural Resources Protection (Utility Services)					\$2,375	(\$2,375)	\$617,952	\$617,952
Eng Dev Review (Utility Services)					(\$13,027)	\$13,027		
Subtotal	<u>\$183,529</u>	<u>\$3,805</u>	<u>\$151</u>	<u>\$359,775</u>	<u>\$16,967,214</u>	<u>\$10,652</u>	<u>\$3,721,228</u>	<u>\$20,699,094</u>
Proposed Costs	\$183,529	\$3,805	\$151	\$359,775	\$16,967,214	\$10,652	\$3,721,228	\$20,699,094

Departments	Total Expenditures	Cost Adjustments	Total Allocated
Building Charge		\$132,123	
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)			
City Council			\$72,532
Cultural Activities			\$17,854
Economic Development			\$151,124
Natural Resource Protection			\$122,381
Tourism and Bid Promotion			\$3,120
Community Promotion			\$24,249
Community Services Group			\$345
Finance Non Departmental			\$7,786
Community Development Admin			\$565,133
Commissions & Committees			\$4,383
Development Review			\$621,411
Long Range Planning			\$154,060
Development Services			\$36,495
Building and Safety			\$459,300
Human Relations			\$17,218
Parks Maintenance			\$719,632
Swim Center Maintenance			\$80,212
Urban Forest Services			\$308,052
Streets Maintenance			\$713,572
Traffic Signals & Lighting			\$139,774
Stormwater and Flood Control			\$253,441
Water Administration/Engineering			\$114
Solid Waste Recycling			\$3,612

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Recreation Administration			\$279,315
Recreation Facilities			\$353,444
Youth Services			\$201,795
Community Services			\$81,064
Ranger Program			\$175,809
Aquatics			\$82,284
Golf Course			\$170,325
Jack House			\$517
Police Administration			\$462,734
Patrol			\$1,724,071
Investigations			\$460,320
Police Support Services			\$617,242
Neighborhood Services			\$79,511
Traffic Safety			\$188,107
Fire Administration			\$295,970
Emergency Response			\$1,449,976
Hazard Prevention			\$206,531
Training Services			\$27,766
Recruit Academy			\$250
Fire Apparatus Service			\$63,622
Fire Station			\$24,804
Disaster Assistance			\$26,482
FD201 Local Sales Tax Fund			\$9,450
FD202 Downtown Bid Fund			\$12,531
FD205 CDBG Fund			\$22,660
FD206 Law Enforcement Grant Fund			\$1,466
FD208 Tourism Bid Fund			\$98,635
FD211 SB1 Road Repair 2017			
FD401 Capital Outlay Engineering			\$179,924
FD402 Fleet Replace			\$8
FD403 Info Tech Replacement Fund			\$4,720
FD404 Major Facility Replacement Fund			\$73,726
FD501 Parkland Development Fund			\$2,950
FD504 LOVR Impace Fee			\$12,208
FD505 Affordable Housing Fund			\$14,933
FD507 Transportation Impact Fee Fund			\$62,837
FD601 Water Fund			\$1,701,947
FD602 Sewer Fund			\$1,689,481
FD611 Parking Fund			\$861,415
FD621Transit Fund			\$223,324
FD705 Whale Rock Fund			\$183,529
FD711 Hazardous Mat Task Force Fund			\$3,805
FD715 Boysen Ranch			\$151

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

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
All Other			\$359,775
Unallocated			\$3,721,228
Direct Billed			\$10,652
Total	<u>\$22,020,409</u>	<u>(\$1,321,315)</u>	<u>\$20,699,094</u>

Detail of Allocated Costs

Departments	<u>Building Charge</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>	<u>Human Resources</u>
Schedule:	1.007	2.008	3.005	4.006	5.012	6.018	7.006	8.006	9.005
Building Charge	(\$132,123)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Administration	\$2,740	(\$1,282,503)	\$12,532	\$101,392	\$26,989	\$44,450	\$68,264	\$2,731	\$13,311
City Attorney	\$1,607	\$11,904	(\$1,007,659)	\$24,362	\$14,639	\$21,155	\$15,017	\$1,303	\$9,983
City Clerk	\$2,647	\$6,741	\$6,451	(\$712,267)	\$12,763	\$28,394	\$5,417	\$738	\$16,638
Finance	\$10,333	\$21,171	\$20,257	\$21,206	(\$2,147,858)	\$73,536	\$13,000	\$4,481	\$39,932
Network Services	\$7,257	\$71,625	\$34,062	\$2,094	\$63,149	(\$3,415,420)	\$47,226	\$11,466	\$33,276
Information Services	\$4,806	\$48,297	\$11,743	\$1,675	\$14,315	\$39,254	(\$1,222,429)	\$1,343	\$14,142
Finance Support Services	\$0	\$1,831	\$1,752	\$0	\$6,792	\$0	\$0	(\$156,847)	\$0
Human Resources	\$2,922	\$14,486	\$13,861	\$13,948	\$24,356	\$34,131	\$7,114	\$1,607	(\$1,398,935)
Risk Management	\$0	\$65	\$61	\$0	\$95	\$612	\$0	\$7	\$0
Wellness Program	\$0	\$37	\$36	\$0	\$331	\$0	\$0	\$4	\$0
Public Works Administration	\$19,844	\$11,248	\$10,762	\$47,077	\$16,699	\$68,319	\$55,627	\$18,837	\$21,590
Facilities Maintenance	\$4,300	\$13,712	\$13,120	\$2,094	\$47,000	\$35,432	\$5,929	\$1,521	\$17,991
Fleet	\$491	\$12,817	\$12,264	\$1,884	\$42,894	\$23,439	\$5,336	\$1,422	\$16,192
CIP Project Engineering	\$16,839	\$26,236	\$25,103	\$0	\$24,313	\$50,687	\$17,785	\$2,910	\$53,975
Transportation/Plan Engineering	\$430	\$10,662	\$10,202	\$2,930	\$15,346	\$38,891	\$7,114	\$1,182	\$21,590
Insurance ISF Fund	\$394	\$57,203	\$54,732	\$0	\$71,908	\$0	\$0	\$6,345	\$0
Natural Resources Protection (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Eng Dev Review (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Council	\$7,310	\$1,871	\$1,791	\$0	\$1,994	\$16,335	\$0	\$208	\$0
Cultural Activities	\$321	\$3,954	\$3,783	\$0	\$6,882	\$0	\$0	\$439	\$0
Economic Development	\$292	\$118,491	\$3,071	\$419	\$5,655	\$5,200	\$1,185	\$356	\$3,599
Natural Resource Protection	\$625	\$50,582	\$7,034	\$838	\$10,762	\$12,160	\$2,372	\$816	\$7,196
Tourism and Bid Promotion	\$0	\$0	\$0	\$0	\$36	\$3,084	\$0	\$0	\$0
Community Promotion	\$0	\$4,682	\$4,479	\$104	\$9,343	\$553	\$297	\$519	\$900
Community Services Group	\$0	\$114	\$109	\$0	\$93	\$0	\$0	\$12	\$0
Finance Non Departmental	\$0	\$1,987	\$1,901	\$0	\$3,379	\$0	\$0	\$220	\$0
Community Development Admin	\$15,463	\$10,317	\$9,870	\$74,943	\$20,324	\$99,315	\$221,691	\$1,144	\$19,791
Commissions & Committees	\$0	\$185	\$176	\$419	\$1,218	\$2,211	\$0	\$20	\$0
Development Review	\$6,168	\$12,534	\$11,992	\$5,819	\$24,902	\$75,819	\$15,414	\$1,390	\$46,776
Long Range Planning	\$3,522	\$1,368	\$1,309	\$1,675	\$4,958	\$10,066	\$0	\$152	\$0
Development Services	\$0	\$11,938	\$11,423	\$0	\$10,013	\$0	\$0	\$1,324	\$0
Building and Safety	\$9,793	\$26,999	\$25,834	\$6,502	\$47,051	\$73,313	\$16,007	\$24,982	\$48,577
Human Relations	\$0	\$4,206	\$4,024	\$0	\$7,889	\$0	\$0	\$466	\$0
Parks Maintenance	\$3,832	\$30,778	\$29,450	\$6,322	\$60,456	\$83,849	\$14,228	\$3,414	\$43,180
Swim Center Maintenance	\$0	\$6,003	\$5,744	\$838	\$13,667	\$13,730	\$1,185	\$666	\$3,599
Urban Forest Services	\$590	\$9,882	\$9,455	\$1,884	\$17,993	\$29,887	\$4,742	\$1,096	\$14,394
Streets Maintenance	\$4,422	\$13,610	\$13,022	\$4,459	\$28,311	\$52,341	\$11,442	\$1,510	\$34,724
Traffic Signals & Lighting	\$0	\$6,180	\$5,912	\$838	\$11,529	\$29,043	\$2,372	\$685	\$7,196
Stormwater and Flood Control	\$0	\$9,438	\$9,030	\$2,993	\$17,506	\$25,178	\$55,002	\$1,047	\$22,130

Detail of Allocated Costs

Departments	<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 Fund</u>	<u>Nat Res Protection (Utilities)</u>
Schedule:	10.005	11.005	12.008	13.015	14.005	15.005	16.008	17.008	18.005
Building Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Administration	\$0	\$119	\$0	\$13,106	\$3,689	\$0	\$0	\$43,949	\$0
City Attorney	\$0	\$34	\$0	\$7,685	\$0	\$0	\$0	\$33,051	\$0
City Clerk	\$0	\$40	\$0	\$12,659	\$0	\$0	\$0	\$53,135	\$0
Finance	\$0	\$116	\$0	\$49,421	\$0	\$0	\$0	\$128,267	\$0
Network Services	\$0	\$37	\$0	\$34,708	\$8,607	\$0	\$0	\$109,562	\$0
Information Services	\$0	\$30	\$0	\$9,098	\$0	\$0	\$0	\$46,139	\$0
Finance Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$273	\$0
Human Resources	\$0	\$58	\$0	\$13,973	\$0	\$0	\$0	\$64,714	\$0
Risk Management	(\$6,252)	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$0
Wellness Program	\$0	(\$52,217)	\$0	\$48,689	\$0	\$0	\$0	\$6	\$0
Public Works Administration	\$0	\$891	(\$1,318,139)	\$37,565	\$0	\$0	\$0	\$64,232	\$0
Facilities Maintenance	\$0	\$636	\$77,614	(\$1,442,082)	\$15,984	\$0	\$0	\$54,172	\$0
Fleet	\$0	\$573	\$15,768	\$83,491	(\$1,342,820)	\$0	\$0	\$48,826	\$0
CIP Project Engineering	\$0	\$0	\$318,304	\$34,778	\$13,003	(\$2,949,511)	\$0	\$160,300	\$0
Transportation/Plan Engineering	\$0	\$891	\$18,183	\$887	\$7,801	\$0	(\$1,096,449)	\$64,145	\$0
Insurance ISF Fund	\$4,508	\$0	\$0	\$2,306	\$0	\$0	\$0	(\$4,334,144)	\$0
Natural Resources Protection (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$617,952)
Eng Dev Review (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Council	\$0	\$0	\$0	\$42,741	\$0	\$0	\$0	\$282	\$0
Cultural Activities	\$0	\$0	\$0	\$1,879	\$0	\$0	\$0	\$596	\$0
Economic Development	\$0	\$127	\$0	\$1,708	\$0	\$0	\$0	\$11,021	\$0
Natural Resource Protection	\$0	\$255	\$0	\$3,655	\$3,901	\$0	\$0	\$22,185	\$0
Tourism and Bid Promotion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Promotion	\$0	\$32	\$0	\$0	\$0	\$0	\$0	\$3,340	\$0
Community Services Group	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17	\$0
Finance Non Departmental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$299	\$0
Community Development Admin	\$0	\$821	\$0	\$31,939	\$0	\$0	\$0	\$59,515	\$0
Commissions & Committees	\$0	\$127	\$0	\$0	\$0	\$0	\$0	\$27	\$0
Development Review	\$0	\$1,769	\$44,227	\$11,446	\$5,201	\$0	\$219,071	\$138,883	\$0
Long Range Planning	\$0	\$509	\$0	\$7,274	\$0	\$0	\$123,021	\$206	\$0
Development Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,797	\$0
Building and Safety	\$0	\$1,977	\$0	\$20,229	\$11,702	\$0	\$0	\$146,334	\$0
Human Relations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$633	\$0
Parks Maintenance	\$0	\$1,922	\$132,062	\$34,717	\$144,326	\$0	\$0	\$131,096	\$0
Swim Center Maintenance	\$0	\$255	\$17,882	\$0	\$5,201	\$0	\$0	\$11,442	\$0
Urban Forest Services	\$0	\$573	\$131,737	\$5,770	\$36,407	\$0	\$0	\$43,642	\$0
Streets Maintenance	\$0	\$1,356	\$122,496	\$60,787	\$261,348	\$0	\$0	\$103,744	\$0
Traffic Signals & Lighting	\$0	\$255	\$28,504	\$4,447	\$20,804	\$0	\$0	\$22,009	\$0
Stormwater and Flood Control	\$0	\$910	\$15,370	\$0	\$28,605	\$0	\$0	\$66,232	\$0

Departments	<u>Eng Dev Review (Utility)</u>	<u>Total Plan Allocated</u>
Schedule:	19.005	
Building Charge	\$0	\$0
City Administration	\$0	\$0
City Attorney	\$0	\$0
City Clerk	\$0	\$0
Finance	\$0	\$0
Network Services	\$0	\$0
Information Services	\$0	\$0
Finance Support Services	\$0	\$0
Human Resources	\$0	\$0
Risk Management	\$0	\$0
Wellness Program	\$0	\$0
Public Works Administration	\$0	\$0
Facilities Maintenance	\$0	\$0
Fleet	\$0	\$0
CIP Project Engineering	\$0	\$0
Transportation/Plan Engineering	\$0	\$0
Insurance ISF Fund	\$0	\$0
Natural Resources Protection (Utility Services)	\$0	\$0
Eng Dev Review (Utility Services)	\$0	\$0
City Council	\$0	\$72,532
Cultural Activities	\$0	\$17,854
Economic Development	\$0	\$151,124
Natural Resource Protection	\$0	\$122,381
Tourism and Bid Promotion	\$0	\$3,120
Community Promotion	\$0	\$24,249
Community Services Group	\$0	\$345
Finance Non Departmental	\$0	\$7,786
Community Development Admin	\$0	\$565,133
Commissions & Committees	\$0	\$4,383
Development Review	\$0	\$621,411
Long Range Planning	\$0	\$154,060
Development Services	\$0	\$36,495
Building and Safety	\$0	\$459,300
Human Relations	\$0	\$17,218
Parks Maintenance	\$0	\$719,632
Swim Center Maintenance	\$0	\$80,212
Urban Forest Services	\$0	\$308,052
Streets Maintenance	\$0	\$713,572
Traffic Signals & Lighting	\$0	\$139,774
Stormwater and Flood Control	\$0	\$253,441

Detail of Allocated Costs

Departments	<u>Building Charge</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>	<u>Human Resources</u>
Water Administration/Engineering	\$0	\$38	\$36	\$0	\$30	\$0	\$0	\$4	\$0
Solid Waste Recycling	\$0	\$1,037	\$992	\$0	\$1,315	\$0	\$0	\$116	\$0
Recreation Administration	\$0	\$9,285	\$8,884	\$11,877	\$16,003	\$53,060	\$37,886	\$1,029	\$14,394
Recreation Facilities	\$0	\$2,265	\$2,167	\$1,825	\$6,689	\$34,444	\$1,185	\$251	\$3,599
Youth Services	\$0	\$10,155	\$9,716	\$8,281	\$34,659	\$98,373	\$2,372	\$1,127	\$7,196
Community Services	\$0	\$5,645	\$5,401	\$1,281	\$11,546	\$19,888	\$2,372	\$626	\$7,196
Ranger Program	\$0	\$5,902	\$5,647	\$3,245	\$12,018	\$41,097	\$3,557	\$655	\$10,795
Aquatics	\$0	\$4,787	\$4,580	\$4,007	\$12,894	\$38,224	\$1,185	\$531	\$3,599
Golf Course	\$0	\$7,079	\$6,774	\$2,872	\$17,351	\$30,627	\$4,742	\$785	\$14,394
Jack House	\$0	\$86	\$83	\$0	\$326	\$0	\$0	\$9	\$0
Police Administration	\$0	\$23,765	\$22,738	\$15,681	\$45,656	\$80,885	\$125,448	\$2,636	\$23,390
Patrol	\$0	\$111,083	\$106,287	\$18,003	\$125,158	\$447,452	\$54,540	\$12,321	\$165,524
Investigations	\$0	\$33,156	\$31,725	\$5,024	\$36,699	\$76,249	\$13,042	\$3,677	\$39,582
Police Support Services	\$0	\$29,562	\$28,284	\$8,776	\$42,251	\$137,105	\$23,713	\$3,279	\$71,967
Neighborhood Services	\$0	\$2,727	\$2,610	\$1,336	\$5,250	\$18,737	\$1,185	\$303	\$3,599
Traffic Safety	\$0	\$9,471	\$9,062	\$1,675	\$11,647	\$28,361	\$4,742	\$1,051	\$14,394
Fire Administration	\$0	\$11,141	\$10,660	\$11,143	\$18,391	\$63,850	\$98,428	\$1,236	\$14,394
Emergency Response	\$0	\$121,051	\$115,823	\$19,573	\$138,709	\$305,351	\$53,355	\$13,427	\$161,925
Hazard Prevention	\$0	\$10,535	\$10,081	\$3,349	\$16,528	\$47,976	\$7,114	\$1,168	\$21,590
Training Services	\$0	\$878	\$840	\$0	\$3,464	\$0	\$0	\$97	\$0
Recruit Academy	\$0	\$0	\$0	\$0	\$250	\$0	\$0	\$0	\$0
Fire Apparatus Service	\$0	\$4,511	\$4,316	\$838	\$14,800	\$7,075	\$2,372	\$501	\$7,196
Fire Station	\$0	\$358	\$343	\$0	\$1,654	\$0	\$0	\$40	\$0
Disaster Assistance	\$0	\$738	\$706	\$0	\$2,490	\$0	\$0	\$82	\$0
FD201 Local Sales Tax Fund	\$0	\$0	\$0	\$0	\$9,450	\$0	\$0	\$0	\$0
FD202 Downtown Bid Fund	\$0	\$3,237	\$3,098	\$0	\$5,837	\$0	\$0	\$359	\$0
FD205 CDBG Fund	\$0	\$0	\$0	\$419	\$737	\$2,211	\$593	\$0	\$1,799
FD206 Law Enforcement Grant Fund	\$0	\$508	\$486	\$0	\$415	\$0	\$0	\$57	\$0
FD208 Tourism Bid Fund	\$238	\$16,456	\$15,745	\$732	\$30,717	\$4,501	\$2,075	\$1,825	\$6,297
FD211 SB1 Road Repair 2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD401 Capital Outlay Engineering	\$0	\$24	\$24	\$0	\$4,342	\$0	\$0	\$3	\$0
FD402 Fleet Replace	\$0	\$3	\$2	\$0	\$3	\$0	\$0	\$0	\$0
FD403 Info Tech Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD404 Major Facility Replacement Fund	\$0	\$0	\$0	\$0	\$268	\$0	\$0	\$0	\$0
FD501 Parkland Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD504 LOVR Impace Fee	\$0	\$3,213	\$3,075	\$0	\$5,564	\$0	\$0	\$356	\$0
FD505 Affordable Housing Fund	\$0	\$3,926	\$3,757	\$0	\$6,814	\$0	\$0	\$436	\$0
FD507 Transportation Impact Fee Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD601 Water Fund	\$2,211	\$75,683	\$72,415	\$31,421	\$188,692	\$242,737	\$76,275	\$8,395	\$126,841
FD602 Sewer Fund	\$2,211	\$89,490	\$85,625	\$24,031	\$225,117	\$217,437	\$66,382	\$9,926	\$107,770
FD611 Parking Fund	\$0	\$29,612	\$28,334	\$8,618	\$74,370	\$95,230	\$33,375	\$3,285	\$35,983
FD621Transit Fund	\$515	\$10,819	\$10,352	\$9,704	\$24,679	\$77,257	\$5,829	\$1,200	\$10,795

Detail of Allocated Costs

Departments	<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 Fund</u>	<u>Nat Res Protection (Utilities)</u>
Water Administration/Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$0
Solid Waste Recycling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$152	\$0
Recreation Administration	\$0	\$764	\$0	\$76,080	\$6,501	\$0	\$0	\$43,552	\$0
Recreation Facilities	\$0	\$555	\$0	\$289,585	\$0	\$0	\$0	\$10,879	\$0
Youth Services	\$0	\$2,518	\$0	\$4,791	\$0	\$0	\$0	\$22,607	\$0
Community Services	\$0	\$390	\$0	\$4,791	\$0	\$0	\$0	\$21,928	\$0
Ranger Program	\$0	\$987	\$0	\$4,791	\$54,610	\$0	\$0	\$32,505	\$0
Aquatics	\$0	\$1,218	\$0	\$0	\$0	\$0	\$0	\$11,259	\$0
Golf Course	\$0	\$873	\$0	\$0	\$41,608	\$0	\$0	\$43,220	\$0
Jack House	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$0
Police Administration	\$1,744	\$700	\$0	\$24,608	\$23,404	\$0	\$0	\$72,079	\$0
Patrol	\$0	\$5,473	\$0	\$24,608	\$152,128	\$0	\$0	\$501,494	\$0
Investigations	\$0	\$1,528	\$0	\$24,608	\$74,114	\$0	\$0	\$120,916	\$0
Police Support Services	\$0	\$2,668	\$0	\$49,216	\$5,201	\$0	\$0	\$215,220	\$0
Neighborhood Services	\$0	\$406	\$0	\$24,608	\$7,801	\$0	\$0	\$10,949	\$0
Traffic Safety	\$0	\$509	\$0	\$24,608	\$39,007	\$0	\$0	\$43,580	\$0
Fire Administration	\$0	\$541	\$0	\$22,355	\$0	\$0	\$0	\$43,831	\$0
Emergency Response	\$0	\$5,950	\$0	\$22,355	\$0	\$0	\$0	\$492,457	\$0
Hazard Prevention	\$0	\$1,018	\$0	\$22,355	\$0	\$0	\$0	\$64,817	\$0
Training Services	\$0	\$0	\$0	\$22,355	\$0	\$0	\$0	\$132	\$0
Recruit Academy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Apparatus Service	\$0	\$255	\$0	\$0	\$0	\$0	\$0	\$21,758	\$0
Fire Station	\$0	\$0	\$0	\$22,355	\$0	\$0	\$0	\$54	\$0
Disaster Assistance	\$0	\$0	\$0	\$22,355	\$0	\$0	\$0	\$111	\$0
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	\$0	\$127	\$0	\$0	\$0	\$11,505	\$0	\$5,269	\$0
FD206 Law Enforcement Grant Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD208 Tourism Bid Fund	\$0	\$223	\$0	\$1,384	\$0	\$0	\$0	\$18,442	\$0
FD211 SB1 Road Repair 2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD401 Capital Outlay Engineering	\$0	\$0	\$0	\$0	\$0	\$175,531	\$0	\$0	\$0
FD402 Fleet Replace	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD403 Info Tech Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$4,720	\$0	\$0	\$0
FD404 Major Facility Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$73,458	\$0	\$0	\$0
FD501 Parkland Development Fund	\$0	\$0	\$0	\$0	\$0	\$2,950	\$0	\$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	\$62,837	\$0	\$0	\$0
FD601 Water Fund	\$0	\$4,265	\$26,206	\$58,601	\$109,220	\$310,646	\$0	\$374,853	\$0
FD602 Sewer Fund	\$0	\$4,459	\$26,206	\$58,599	\$187,234	\$239,253	\$0	\$349,879	\$2,375
FD611 Parking Fund	\$0	\$1,400	\$334,981	\$57,091	\$11,702	\$6,196	\$35,853	\$105,385	\$0
FD621Transit Fund	\$0	\$509	\$8,599	\$5,025	\$0	\$0	\$26,425	\$31,616	\$0

Departments	<u>Eng Dev</u> <u>Review (Utility)</u>	<u>Total Plan</u> <u>Allocated</u>
Water Administration/Engineering	\$0	\$114
Solid Waste Recycling	\$0	\$3,612
Recreation Administration	\$0	\$279,315
Recreation Facilities	\$0	\$353,444
Youth Services	\$0	\$201,795
Community Services	\$0	\$81,064
Ranger Program	\$0	\$175,809
Aquatics	\$0	\$82,284
Golf Course	\$0	\$170,325
Jack House	\$0	\$517
Police Administration	\$0	\$462,734
Patrol	\$0	\$1,724,071
Investigations	\$0	\$460,320
Police Support Services	\$0	\$617,242
Neighborhood Services	\$0	\$79,511
Traffic Safety	\$0	\$188,107
Fire Administration	\$0	\$295,970
Emergency Response	\$0	\$1,449,976
Hazard Prevention	\$0	\$206,531
Training Services	\$0	\$27,766
Recruit Academy	\$0	\$250
Fire Apparatus Service	\$0	\$63,622
Fire Station	\$0	\$24,804
Disaster Assistance	\$0	\$26,482
FD201 Local Sales Tax Fund	\$0	\$9,450
FD202 Downtown Bid Fund	\$0	\$12,531
FD205 CDBG Fund	\$0	\$22,660
FD206 Law Enforcement Grant Fund	\$0	\$1,466
FD208 Tourism Bid Fund	\$0	\$98,635
FD211 SB1 Road Repair 2017	\$0	\$0
FD401 Capital Outlay Engineering	\$0	\$179,924
FD402 Fleet Replace	\$0	\$8
FD403 Info Tech Replacement Fund	\$0	\$4,720
FD404 Major Facility Replacement Fund	\$0	\$73,726
FD501 Parkland Development Fund	\$0	\$2,950
FD504 LOVR Impace Fee	\$0	\$12,208
FD505 Affordable Housing Fund	\$0	\$14,933
FD507 Transportation Impact Fee Fund	\$0	\$62,837
FD601 Water Fund	(\$6,514)	\$1,701,947
FD602 Sewer Fund	(\$6,513)	\$1,689,481
FD611 Parking Fund	\$0	\$861,415
FD621Transit Fund	\$0	\$223,324

2020

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Detail of Allocated Costs

Departments	<u>Eng Dev</u> <u>Review (Utility)</u>	<u>Total Plan</u> <u>Allocated</u>
FD705 Whale Rock Fund	\$0	\$183,529
FD711 Hazardous Mat Task Force Fund	\$0	\$3,805
FD715 Boysen Ranch	\$0	\$151
All Other	\$0	\$359,775
Subtotal	(\$13,027)	\$16,967,214
Direct Bill	\$13,027	\$10,652
Unallocated		\$3,721,228
Total	\$0	\$20,699,094

Summary of allocation basis

Department	Basis of allocation
10000000 - Building Charge	
1.004 City Hall	Total Square Footage Occupied By Department
1.005 919 Palm	Total Square Footage Occupied By Department
1.006 Corporation Yard	Total Square Footage Occupied By Department
1011001 - City Administration	
2.004 Citywide Administration	Total Operating Expenditures by Department/Division
2.005 Netwok Services & Info Services	Direct Allocation to Network Services and Information Services
2.006 Economic Development	Direct Allocation to Economic Development
2.007 Natural Resource Planning	Direct Allocation to Natural Resources Planning
1011501 - City Attorney	
3.004 City Attorney	Total Operating Expenditures by Department/Division
1011021 - City Clerk	
4.004 City Clerk Services	Count of Council Agenda Items by Department/Division
4.005 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	
5.004 Accounts Payable	Accounts Payable Transaction Count by Department/Fund
5.005 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)
5.006 Purchasing	Operating Services and Supply Expenditures by Fund/Department/Division
5.007 General Finance	Total Operating Expenditures by Department/Division
5.008 Utility Billing	Direct Allocation to Water (FD601) & Sewer (FD602)
5.009 Utility Billing Costs	Direct Allocation to Water (FD601) & Sewer (FD602)
5.010 Cashier	Based on the amount of time spent by staff on this function and the relative amounts of revenue collected
5.011 Budget	Total Operating Expenditures by Department/Division
1011101 - Network Services	
6.004 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)
6.005 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)
6.006 MDC Support	Number of MDCs by Fund/Department/Division
6.007 Tablet Support	Number of Tablets by Fund/Department/Division
6.008 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)
6.009 Network Support	Number of Dedicated Ethernet Switch Ports by Fund/Department/Division

Summary of allocation basis

Department	Basis of allocation
6.010 Radios	Number of Assigned Radios by Fund/Department
6.011 Telemetry	Number of Controllers by Fund/Div/Dept
6.012 Cell Phones	Number of Cell Phones and Smart Phones Fund/Division/Department
6.013 Cellular Data Services	Number of Cellular Data Air Cards and the Number of Smart Phones by Fund/Division/Department
6.014 Telephones	Number of Telephones by Fund/Department
6.015 South Hills	Number of Radio Repeaters by Fund/Department/Division
6.016 Tassajara	Number of Radio Repeaters by Fund/Department/Division
6.017 Direct Dept Exp	
1011103 - Information Services	
7.004 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)
7.005 Enterprise Apps	
1012006 - Finance Support Services	
8.004 General Support Services	Total Operating Expenditures by Department/Division
8.005 Parking	Parking Fee Charged by Department
1013001 - Human Resources	
9.004 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	
10.004 Risk Management	Direct Allocation to the Insurance ISF Fund 802
1013003 - Wellness Program	
11.004 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	
12.004 Deputy Director/City Engineer	Hours Supervised by Department/Division
12.005 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)
12.006 Development Review	Direct Allocation to Development Review
12.007 Utilities	Analysis of Time Worked
1015005 - Facilities Maintenance	
13.004 Utilities/Janitorial - City Hall	Square Feet by Department
13.005 Utilities - 919 Palm Street	Square Feet by Department
13.006 Janitorial - 919 Palm Street	Square Feet by Department
13.007 Utilities - Corp Yard	Square Feet by Department

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

Department	Basis of allocation
13.008 Janitorial - Corp Yard	Square Feet by Department
13.009 Utilities - Other	Square Feet by Department
13.010 Janitorial - Other	Square Feet by Department
13.011 Parking Facility Maintenance	Direct Allocation to Parking, Fund 611
13.012 Utility Fund Facilities Maintenance	Direct Allocation to Water and Sewer Funds
13.013 Transit Facilities Maintenance	Direct Allocation to Fund 621 Transit
13.014 Building Maintenance	Maintenance Square Footage by Fund/Department
1015008 - Fleet	
14.004 Fleet	Count of Vehicle Equivalent Unit by Department/Division
1015009 - CIP Project Engineering	
15.004 Project Engineering	Number of Project Hours by Fund
1015010 - Transportation/Plan Engineering	
16.004 Parking	Direct Allocation to Fund 611 Parking
16.005 Transit	Direct Allocation to Fund 621 Transit
16.006 Development Review	Direct Allocation to Development Review
16.007 Long Range Plan	Direct Allocation to Long Range Plan
8020000 - Insurance ISF Fund	
17.004 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)
17.005 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)
17.006 Liability Claims	
17.007 General Fund Liab Claims	
1011050 - Natural Resources Protection (Utility Services)	
18.004 Program Support	Agreed Upon Amount Based On Services Performed
1014050 - Eng Dev Review (Utility Services)	
19.004 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><u>\$132,123</u></u>	:	:	<u><u>\$132,123</u></u>

Building Charge
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & 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	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	938	6.686 %	\$2,740		\$2,740		\$2,740
City Council	2,502	17.834 %	\$7,310		\$7,310		\$7,310
Cultural Activities	110	0.784 %	\$321		\$321		\$321
Economic Development	100	0.713 %	\$292		\$292		\$292
Natural Resource Protection	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			
	Total	City Hall	919 Palm	Corporation Yard
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		
City Council	\$7,310	\$7,310		
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 ADMINISTRATION

NATURE AND EXTENT OF SERVICE

The City Administration Department is responsible for providing information and recommendations to the Council, implementing Council policies, directing the delivery of municipal services, overseeing the accomplishment of City objectives and providing administrative support to the Mayor and Council members. Program goals include informed public decision making; responsive, effective and efficient operating programs; effective City management; supervision of the City Clerk's office, Economic Development, Natural Resources, and Community Promotions programs; and effective Council administrative support; and direct supervision of seven budget programs.

Costs are allocated as follows:

- **Citywide Administration** - These costs are allocated based upon total operating expenditures by fund/department/division.
- **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	
1011501 - City Attorney		\$12,532	\$12,532	
1011021 - City Clerk		\$101,392	\$101,392	
1012000 - Finance		\$26,989	\$26,989	
1011101 - Network Services		\$44,450	\$44,450	
1011103 - Information Services		\$68,264	\$68,264	
1012006 - Finance Support Services		\$2,731	\$2,731	
1013001 - Human Resources		\$13,311	\$13,311	
1013003 - Wellness Program		\$119	\$119	
1015005 - Facilities Maintenance		\$13,106	\$13,106	
1015008 - Fleet		\$3,689	\$3,689	
8020000 - Insurance ISF Fund		\$43,949	\$43,949	
Total allocated additions:	<u>\$2,740</u>	<u>\$330,532</u>	<u>\$333,272</u>	<u>\$333,272</u>
Total to be allocated	<u><u>\$951,971</u></u>	<u><u>\$330,532</u></u>		<u><u>\$1,282,503</u></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	\$2,740	\$2,740				
Functional Cost	\$951,971	\$107,155	\$692,939	\$47,461	\$75,939	\$28,477
Reallocate Admin		(\$107,155)	\$87,891	\$6,020	\$9,632	\$3,612
Allocable Costs	\$951,971		\$780,830	\$53,481	\$85,571	\$32,089
1st Allocation	\$951,971		\$780,830	\$53,481	\$85,571	\$32,089
Additions: 2nd						
Other	\$330,532	\$330,532				
Functional Cost	\$330,532	\$330,532				
Reallocate Admin		(\$330,532)	\$271,111	\$18,569	\$29,711	\$11,141
Allocable Costs	\$330,532		\$271,111	\$18,569	\$29,711	\$11,141
2nd Allocation	\$330,532		\$271,111	\$18,569	\$29,711	\$11,141
Total allocated	\$1,282,503		\$1,051,941	\$72,050	\$115,282	\$43,230

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 %	\$1,389		\$1,389	\$482	\$1,871
Cultural Activities	332,351	0.376 %	\$2,935		\$2,935	\$1,019	\$3,954
Economic Development	269,768	0.305 %	\$2,382		\$2,382	\$827	\$3,209
Natural Resource Protection	617,952	0.699 %	\$5,457		\$5,457	\$1,895	\$7,352
Community Promotion	393,509	0.445 %	\$3,475		\$3,475	\$1,207	\$4,682
City Attorney	1,000,636	1.132 %	\$8,836		\$8,836	\$3,068	\$11,904
City Clerk	566,644	0.641 %	\$5,004		\$5,004	\$1,737	\$6,741
Finance	1,779,620	2.013 %	\$15,715		\$15,715	\$5,456	\$21,171
Network Services	2,992,351	3.384 %	\$26,424		\$26,424	\$9,175	\$35,599
Finance Support Services	153,927	0.174 %	\$1,359		\$1,359	\$472	\$1,831
Human Resources	1,217,672	1.377 %	\$10,753		\$10,753	\$3,733	\$14,486
Insurance ISF Fund	4,808,289	5.438 %	\$42,460		\$42,460	\$14,743	\$57,203
Wellness Program	3,114	0.004 %	\$27		\$27	\$10	\$37
Community Development Admin	867,164	0.981 %	\$7,658		\$7,658	\$2,659	\$10,317
Commissions & Committees	15,513	0.018 %	\$137		\$137	\$48	\$185
Development Review	1,053,548	1.191 %	\$9,304		\$9,304	\$3,230	\$12,534
Long Range Planning	114,993	0.130 %	\$1,015		\$1,015	\$353	\$1,368
Building and Safety	2,269,498	2.567 %	\$20,041		\$20,041	\$6,958	\$26,999
Public Works Administration	945,448	1.069 %	\$8,349		\$8,349	\$2,899	\$11,248
Parks Maintenance	2,587,151	2.926 %	\$22,846		\$22,846	\$7,932	\$30,778
Swim Center Maintenance	504,654	0.571 %	\$4,456		\$4,456	\$1,547	\$6,003
Urban Forest Services	830,659	0.939 %	\$7,335		\$7,335	\$2,547	\$9,882
Facilities Maintenance	1,152,577	1.303 %	\$10,178		\$10,178	\$3,534	\$13,712
Streets Maintenance	1,143,992	1.294 %	\$10,102		\$10,102	\$3,508	\$13,610
Stormwater and Flood Control	793,352	0.897 %	\$7,006		\$7,006	\$2,432	\$9,438
Traffic Signals & Lighting	519,399	0.587 %	\$4,587		\$4,587	\$1,593	\$6,180
Fleet	1,077,423	1.218 %	\$9,514		\$9,514	\$3,303	\$12,817
Transportation/Plan Engineering	896,195	1.014 %	\$7,914		\$7,914	\$2,748	\$10,662
Recreation Administration	780,489	0.883 %	\$6,892		\$6,892	\$2,393	\$9,285
Recreation Facilities	190,312	0.215 %	\$1,681		\$1,681	\$584	\$2,265
Youth Services	853,586	0.965 %	\$7,538		\$7,538	\$2,617	\$10,155
Ranger Program	496,081	0.561 %	\$4,381		\$4,381	\$1,521	\$5,902
Aquatics	402,346	0.455 %	\$3,553		\$3,553	\$1,234	\$4,787
Police Administration	1,997,594	2.259 %	\$17,640		\$17,640	\$6,125	\$23,765
Patrol	9,337,298	10.560 %	\$82,454		\$82,454	\$28,629	\$111,083
Investigations	2,786,997	3.152 %	\$24,611		\$24,611	\$8,545	\$33,156
Neighborhood Services	229,238	0.259 %	\$2,024		\$2,024	\$703	\$2,727
Traffic Safety	796,078	0.900 %	\$7,030		\$7,030	\$2,441	\$9,471
Fire Administration	936,461	1.059 %	\$8,270		\$8,270	\$2,871	\$11,141
Emergency Response	10,175,128	11.507 %	\$89,853		\$89,853	\$31,198	\$121,051
Hazard Prevention	885,601	1.002 %	\$7,820		\$7,820	\$2,715	\$10,535

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 %	\$652		\$652	\$226	\$878
Fire Station	30,106	0.034 %	\$266		\$266	\$92	\$358
Disaster Assistance	62,052	0.070 %	\$548		\$548	\$190	\$738
FD202 Downtown Bid Fund	272,165	0.308 %	\$2,403		\$2,403	\$834	\$3,237
FD601 Water Fund	6,361,662	7.195 %	\$56,178		\$56,178	\$19,505	\$75,683
FD611 Parking Fund	2,489,100	2.815 %	\$21,980		\$21,980	\$7,632	\$29,612
FD602 Sewer Fund	7,522,181	8.507 %	\$66,426		\$66,426	\$23,064	\$89,490
Golf Course	595,060	0.673 %	\$5,255		\$5,255	\$1,824	\$7,079
FD705 Whale Rock Fund	887,145	1.003 %	\$7,834		\$7,834	\$2,720	\$10,554
Information Services	1,031,587	1.167 %	\$9,110		\$9,110	\$3,163	\$12,273
FD208 Tourism Bid Fund	1,383,208	1.564 %	\$12,215		\$12,215	\$4,241	\$16,456
FD621Transit Fund	909,464	1.029 %	\$8,031		\$8,031	\$2,788	\$10,819
FD206 Law Enforcement Grant Fund	42,648	0.048 %	\$377		\$377	\$131	\$508
Fire Apparatus Service	379,185	0.429 %	\$3,348		\$3,348	\$1,163	\$4,511
Police Support Services	2,484,815	2.810 %	\$21,943		\$21,943	\$7,619	\$29,562
Community Services	474,519	0.537 %	\$4,190		\$4,190	\$1,455	\$5,645
FD711 Hazardous Mat Task Force Fund	44,601	0.050 %	\$394		\$394	\$137	\$531
Finance Non Departmental	167,004	0.189 %	\$1,475		\$1,475	\$512	\$1,987
Development Services	1,003,441	1.135 %	\$8,861		\$8,861	\$3,077	\$11,938
Human Relations	353,546	0.400 %	\$3,122		\$3,122	\$1,084	\$4,206
CIP Project Engineering	2,205,278	2.494 %	\$19,474		\$19,474	\$6,762	\$26,236
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 %	\$2,914		\$2,914	\$1,012	\$3,926
Community Services Group	9,593	0.011 %	\$85		\$85	\$29	\$114
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 %	\$770		\$770	\$267	\$1,037
FD402 Fleet Replace	207		\$2		\$2	\$1	\$3
FD504 LOVR Impace Fee	270,094	0.305 %	\$2,385		\$2,385	\$828	\$3,213
FD715 Boysen Ranch	3,341	0.004 %	\$29		\$29	\$9	\$38
Total	88,422,798	100.000 %	\$780,830		\$780,830	\$271,111	\$1,051,941

(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 %	\$26,741		\$26,741	\$9,285	\$36,026
Information Services	50	50.000 %	\$26,740		\$26,740	\$9,284	\$36,024
Total	100	100.000 %	\$53,481		\$53,481	\$18,569	\$72,050

(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 %	\$85,571		\$85,571	\$29,711	\$115,282
Total	100	100.000 %	\$85,571		\$85,571	\$29,711	\$115,282

(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 %	\$32,089		\$32,089	\$11,141	\$43,230
Total	100	100.000 %	\$32,089		\$32,089	\$11,141	\$43,230

(A) Alloc basis:

Direct Allocation to Natural Resources Planning

Source:

City Administration
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Citywide Administration</u>	<u>Network Services & Info</u> <u>Services</u>	<u>Economic Development</u>	<u>Natural Resource Planning</u>
City Attorney	\$11,904	\$11,904			
City Clerk	\$6,741	\$6,741			
Finance	\$21,171	\$21,171			
Network Services	\$71,625	\$35,599	\$36,026		
Information Services	\$48,297	\$12,273	\$36,024		
Finance Support Services	\$1,831	\$1,831			
Human Resources	\$14,486	\$14,486			
Risk Management	\$65	\$65			
Wellness Program	\$37	\$37			
Public Works Administration	\$11,248	\$11,248			
Facilities Maintenance	\$13,712	\$13,712			
Fleet	\$12,817	\$12,817			
CIP Project Engineering	\$26,236	\$26,236			
Transportation/Plan Engineering	\$10,662	\$10,662			
Insurance ISF Fund	\$57,203	\$57,203			
City Council	\$1,871	\$1,871			
Cultural Activities	\$3,954	\$3,954			
Economic Development	\$118,491	\$3,209		\$115,282	
Natural Resource Protection	\$50,582	\$7,352			\$43,230
Community Promotion	\$4,682	\$4,682			
Community Services Group	\$114	\$114			
Finance Non Departmental	\$1,987	\$1,987			
Community Development Admin	\$10,317	\$10,317			
Commissions & Committees	\$185	\$185			
Development Review	\$12,534	\$12,534			
Long Range Planning	\$1,368	\$1,368			
Development Services	\$11,938	\$11,938			
Building and Safety	\$26,999	\$26,999			
Human Relations	\$4,206	\$4,206			
Parks Maintenance	\$30,778	\$30,778			
Swim Center Maintenance	\$6,003	\$6,003			
Urban Forest Services	\$9,882	\$9,882			
Streets Maintenance	\$13,610	\$13,610			
Traffic Signals & Lighting	\$6,180	\$6,180			
Stormwater and Flood Control	\$9,438	\$9,438			
Water Administration/Engineering	\$38	\$38			
Solid Waste Recycling	\$1,037	\$1,037			
Recreation Administration	\$9,285	\$9,285			
Recreation Facilities	\$2,265	\$2,265			
Youth Services	\$10,155	\$10,155			

City Administration
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Citywide Administration</u>	<u>Network Services & Info Services</u>	<u>Economic Development</u>	<u>Natural Resource Planning</u>
Community Services	\$5,645	\$5,645			
Ranger Program	\$5,902	\$5,902			
Aquatics	\$4,787	\$4,787			
Golf Course	\$7,079	\$7,079			
Jack House	\$86	\$86			
Police Administration	\$23,765	\$23,765			
Patrol	\$111,083	\$111,083			
Investigations	\$33,156	\$33,156			
Police Support Services	\$29,562	\$29,562			
Neighborhood Services	\$2,727	\$2,727			
Traffic Safety	\$9,471	\$9,471			
Fire Administration	\$11,141	\$11,141			
Emergency Response	\$121,051	\$121,051			
Hazard Prevention	\$10,535	\$10,535			
Training Services	\$878	\$878			
Fire Apparatus Service	\$4,511	\$4,511			
Fire Station	\$358	\$358			
Disaster Assistance	\$738	\$738			
FD202 Downtown Bid Fund	\$3,237	\$3,237			
FD206 Law Enforcement Grant Fund	\$508	\$508			
FD208 Tourism Bid Fund	\$16,456	\$16,456			
FD401 Capital Outlay Engineering	\$24	\$24			
FD402 Fleet Replace	\$3	\$3			
FD504 LOVR Impace Fee	\$3,213	\$3,213			
FD505 Affordable Housing Fund	\$3,926	\$3,926			
FD601 Water Fund	\$75,683	\$75,683			
FD602 Sewer Fund	\$89,490	\$89,490			
FD611 Parking Fund	\$29,612	\$29,612			
FD621Transit Fund	\$10,819	\$10,819			
FD705 Whale Rock Fund	\$10,554	\$10,554			
FD711 Hazardous Mat Task Force Fund	\$531	\$531			
FD715 Boysen Ranch	\$38	\$38			
Total	\$1,282,503	\$1,051,941	\$72,050	\$115,282	\$43,230

SCHEDULE 3.01

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	
1011001 - City Administration	\$8,836	\$3,068	\$11,904	
1011021 - City Clerk		\$24,362	\$24,362	
1012000 - Finance		\$14,639	\$14,639	
1011101 - Network Services		\$21,155	\$21,155	
1011103 - Information Services		\$15,017	\$15,017	
1012006 - Finance Support Services		\$1,303	\$1,303	
1013001 - Human Resources		\$9,983	\$9,983	
1013003 - Wellness Program		\$34	\$34	
1015005 - Facilities Maintenance		\$7,685	\$7,685	
8020000 - Insurance ISF Fund		\$33,051	\$33,051	
Total allocated additions:	<u>\$10,443</u>	<u>\$130,297</u>	<u>\$140,740</u>	<u>\$140,740</u>
Total to be allocated	<u><u>\$877,362</u></u>	<u><u>\$130,297</u></u>		<u><u>\$1,007,659</u></u>

	Total	General & Admin	City Attorney
City Attorney Schedule of costs to be allocated by function			
Wages & Benefits			
SALARIES & WAGES	\$577,967		\$577,967
FRINGE BENEFITS	\$224,794		\$224,794
Other Expense and Cost			
SERVICES & SUPPLIES	\$64,158		\$64,158
LEGAL SERVICES	\$133,717	\$133,717	
Departmental Expenditures	\$1,000,636	\$133,717	\$866,919
Cost Adjustments			
Deductions	(\$133,717)	(\$133,717)	
Additions: 1st			
Other	\$10,443	\$10,443	
Functional Cost	\$877,362	\$10,443	\$866,919
Reallocate Admin		(\$10,443)	\$10,443
Allocable Costs	\$877,362		\$877,362
1st Allocation	\$877,362		\$877,362
Additions: 2nd			
Other	\$130,297	\$130,297	
Functional Cost	\$130,297	\$130,297	
Reallocate Admin		(\$130,297)	\$130,297
Allocable Costs	\$130,297		\$130,297
2nd Allocation	\$130,297		\$130,297
Total allocated	\$1,007,659		\$1,007,659

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 %	\$1,556		\$1,556	\$235	\$1,791
Cultural Activities	332,351	0.375 %	\$3,288		\$3,288	\$495	\$3,783
Economic Development	269,768	0.304 %	\$2,669		\$2,669	\$402	\$3,071
Natural Resource Protection	617,952	0.697 %	\$6,113		\$6,113	\$921	\$7,034
Community Promotion	393,509	0.444 %	\$3,893		\$3,893	\$586	\$4,479
City Clerk	566,644	0.639 %	\$5,606		\$5,606	\$845	\$6,451
Finance	1,779,620	2.007 %	\$17,605		\$17,605	\$2,652	\$20,257
Network Services	2,992,351	3.374 %	\$29,602		\$29,602	\$4,460	\$34,062
Finance Support Services	153,927	0.174 %	\$1,523		\$1,523	\$229	\$1,752
Human Resources	1,217,672	1.373 %	\$12,046		\$12,046	\$1,815	\$13,861
Insurance ISF Fund	4,808,289	5.422 %	\$47,566		\$47,566	\$7,166	\$54,732
Wellness Program	3,114	0.004 %	\$31		\$31	\$5	\$36
Community Development Admin	867,164	0.978 %	\$8,578		\$8,578	\$1,292	\$9,870
Commissions & Committees	15,513	0.017 %	\$153		\$153	\$23	\$176
Development Review	1,053,548	1.188 %	\$10,422		\$10,422	\$1,570	\$11,992
Long Range Planning	114,993	0.130 %	\$1,138		\$1,138	\$171	\$1,309
Building and Safety	2,269,498	2.559 %	\$22,451		\$22,451	\$3,383	\$25,834
Public Works Administration	945,448	1.066 %	\$9,353		\$9,353	\$1,409	\$10,762
Parks Maintenance	2,587,151	2.917 %	\$25,594		\$25,594	\$3,856	\$29,450
Swim Center Maintenance	504,654	0.569 %	\$4,992		\$4,992	\$752	\$5,744
Urban Forest Services	830,659	0.937 %	\$8,217		\$8,217	\$1,238	\$9,455
Facilities Maintenance	1,152,577	1.300 %	\$11,402		\$11,402	\$1,718	\$13,120
Streets Maintenance	1,143,992	1.290 %	\$11,317		\$11,317	\$1,705	\$13,022
Stormwater and Flood Control	793,352	0.895 %	\$7,848		\$7,848	\$1,182	\$9,030
Traffic Signals & Lighting	519,399	0.586 %	\$5,138		\$5,138	\$774	\$5,912
Fleet	1,077,423	1.215 %	\$10,658		\$10,658	\$1,606	\$12,264
City Administration	1,266,811	1.428 %	\$12,532		\$12,532		\$12,532
Transportation/Plan Engineering	896,195	1.010 %	\$8,866		\$8,866	\$1,336	\$10,202
Recreation Administration	780,489	0.880 %	\$7,721		\$7,721	\$1,163	\$8,884
Recreation Facilities	190,312	0.215 %	\$1,883		\$1,883	\$284	\$2,167
Youth Services	853,586	0.962 %	\$8,444		\$8,444	\$1,272	\$9,716
Ranger Program	496,081	0.559 %	\$4,908		\$4,908	\$739	\$5,647
Aquatics	402,346	0.454 %	\$3,980		\$3,980	\$600	\$4,580
Police Administration	1,997,594	2.252 %	\$19,761		\$19,761	\$2,977	\$22,738
Patrol	9,337,298	10.528 %	\$92,370		\$92,370	\$13,917	\$106,287
Investigations	2,786,997	3.142 %	\$27,571		\$27,571	\$4,154	\$31,725
Neighborhood Services	229,238	0.258 %	\$2,268		\$2,268	\$342	\$2,610
Traffic Safety	796,078	0.898 %	\$7,875		\$7,875	\$1,187	\$9,062
Fire Administration	936,461	1.056 %	\$9,264		\$9,264	\$1,396	\$10,660
Emergency Response	10,175,128	11.473 %	\$100,658		\$100,658	\$15,165	\$115,823
Hazard Prevention	885,601	0.999 %	\$8,761		\$8,761	\$1,320	\$10,081

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 %	\$730		\$730	\$110	\$840
Fire Station	30,106	0.034 %	\$298		\$298	\$45	\$343
Disaster Assistance	62,052	0.070 %	\$614		\$614	\$92	\$706
FD202 Downtown Bid Fund	272,165	0.307 %	\$2,692		\$2,692	\$406	\$3,098
FD601 Water Fund	6,361,662	7.173 %	\$62,933		\$62,933	\$9,482	\$72,415
FD611 Parking Fund	2,489,100	2.807 %	\$24,624		\$24,624	\$3,710	\$28,334
FD602 Sewer Fund	7,522,181	8.482 %	\$74,414		\$74,414	\$11,211	\$85,625
Golf Course	595,060	0.671 %	\$5,887		\$5,887	\$887	\$6,774
FD705 Whale Rock Fund	887,145	1.000 %	\$8,776		\$8,776	\$1,322	\$10,098
Information Services	1,031,587	1.163 %	\$10,205		\$10,205	\$1,538	\$11,743
FD208 Tourism Bid Fund	1,383,208	1.560 %	\$13,683		\$13,683	\$2,062	\$15,745
FD621Transit Fund	909,464	1.025 %	\$8,997		\$8,997	\$1,355	\$10,352
FD206 Law Enforcement Grant Fund	42,648	0.048 %	\$422		\$422	\$64	\$486
Fire Apparatus Service	379,185	0.428 %	\$3,751		\$3,751	\$565	\$4,316
Police Support Services	2,484,815	2.802 %	\$24,581		\$24,581	\$3,703	\$28,284
Community Services	474,519	0.535 %	\$4,694		\$4,694	\$707	\$5,401
FD711 Hazardous Mat Task Force Fund	44,601	0.050 %	\$441		\$441	\$66	\$507
Finance Non Departmental	167,004	0.188 %	\$1,652		\$1,652	\$249	\$1,901
Development Services	1,003,441	1.131 %	\$9,927		\$9,927	\$1,496	\$11,423
Human Relations	353,546	0.399 %	\$3,497		\$3,497	\$527	\$4,024
CIP Project Engineering	2,205,278	2.487 %	\$21,816		\$21,816	\$3,287	\$25,103
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 %	\$3,265		\$3,265	\$492	\$3,757
Community Services Group	9,593	0.011 %	\$95		\$95	\$14	\$109
Risk Management	5,402	0.006 %	\$53		\$53	\$8	\$61
Water Administration/Engineering	3,180	0.004 %	\$31		\$31	\$5	\$36
Solid Waste Recycling	87,156	0.098 %	\$862		\$862	\$130	\$992
FD402 Fleet Replace	207		\$2		\$2		\$2
FD504 LOVR Impace Fee	270,094	0.305 %	\$2,672		\$2,672	\$403	\$3,075
FD715 Boysen Ranch	3,341		\$34		\$34	\$5	\$39
Total	88,688,973	100.000 %	\$877,362		\$877,362	\$130,297	\$1,007,659

(A) Alloc basis:

Total Operating Expenditures by Department/Division

Source:

City Attorney
Departmental Cost
Allocation Summary

	Total	City Attorney
City Administration	\$12,532	\$12,532
City Clerk	\$6,451	\$6,451
Finance	\$20,257	\$20,257
Network Services	\$34,062	\$34,062
Information Services	\$11,743	\$11,743
Finance Support Services	\$1,752	\$1,752
Human Resources	\$13,861	\$13,861
Risk Management	\$61	\$61
Wellness Program	\$36	\$36
Public Works Administration	\$10,762	\$10,762
Facilities Maintenance	\$13,120	\$13,120
Fleet	\$12,264	\$12,264
CIP Project Engineering	\$25,103	\$25,103
Transportation/Plan Engineering	\$10,202	\$10,202
Insurance ISF Fund	\$54,732	\$54,732
City Council	\$1,791	\$1,791
Cultural Activities	\$3,783	\$3,783
Economic Development	\$3,071	\$3,071
Natural Resource Protection	\$7,034	\$7,034
Community Promotion	\$4,479	\$4,479
Community Services Group	\$109	\$109
Finance Non Departmental	\$1,901	\$1,901
Community Development Admin	\$9,870	\$9,870
Commissions & Committees	\$176	\$176
Development Review	\$11,992	\$11,992
Long Range Planning	\$1,309	\$1,309
Development Services	\$11,423	\$11,423
Building and Safety	\$25,834	\$25,834
Human Relations	\$4,024	\$4,024
Parks Maintenance	\$29,450	\$29,450
Swim Center Maintenance	\$5,744	\$5,744
Urban Forest Services	\$9,455	\$9,455
Streets Maintenance	\$13,022	\$13,022
Traffic Signals & Lighting	\$5,912	\$5,912
Stormwater and Flood Control	\$9,030	\$9,030
Water Administration/Engineering	\$36	\$36
Solid Waste Recycling	\$992	\$992
Recreation Administration	\$8,884	\$8,884
Recreation Facilities	\$2,167	\$2,167
Youth Services	\$9,716	\$9,716
Community Services	\$5,401	\$5,401
Ranger Program	\$5,647	\$5,647

City Attorney
Departmental Cost
Allocation Summary

	Total	City Attorney
Aquatics	\$4,580	\$4,580
Golf Course	\$6,774	\$6,774
Jack House	\$83	\$83
Police Administration	\$22,738	\$22,738
Patrol	\$106,287	\$106,287
Investigations	\$31,725	\$31,725
Police Support Services	\$28,284	\$28,284
Neighborhood Services	\$2,610	\$2,610
Traffic Safety	\$9,062	\$9,062
Fire Administration	\$10,660	\$10,660
Emergency Response	\$115,823	\$115,823
Hazard Prevention	\$10,081	\$10,081
Training Services	\$840	\$840
Fire Apparatus Service	\$4,316	\$4,316
Fire Station	\$343	\$343
Disaster Assistance	\$706	\$706
FD202 Downtown Bid Fund	\$3,098	\$3,098
FD206 Law Enforcement Grant Fund	\$486	\$486
FD208 Tourism Bid Fund	\$15,745	\$15,745
FD401 Capital Outlay Engineering	\$24	\$24
FD402 Fleet Replace	\$2	\$2
FD504 LOVR Impace Fee	\$3,075	\$3,075
FD505 Affordable Housing Fund	\$3,757	\$3,757
FD601 Water Fund	\$72,415	\$72,415
FD602 Sewer Fund	\$85,625	\$85,625
FD611 Parking Fund	\$28,334	\$28,334
FD621Transit Fund	\$10,352	\$10,352
FD705 Whale Rock Fund	\$10,098	\$10,098
FD711 Hazardous Mat Task Force Fund	\$507	\$507
FD715 Boysen Ranch	\$39	\$39
Total	\$1,007,659	\$1,007,659

SCHEDULE 4.01

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	
1011001 - City Administration	\$5,004	\$1,737	\$6,741	
1011501 - City Attorney	\$5,606	\$845	\$6,451	
1012000 - Finance		\$12,763	\$12,763	
1011101 - Network Services		\$28,394	\$28,394	
1011103 - Information Services		\$5,417	\$5,417	
1012006 - Finance Support Services		\$738	\$738	
1013001 - Human Resources		\$16,638	\$16,638	
1013003 - Wellness Program		\$40	\$40	
1015005 - Facilities Maintenance		\$12,659	\$12,659	
8020000 - Insurance ISF Fund		\$53,135	\$53,135	
Total allocated additions:	<u>\$13,257</u>	<u>\$132,366</u>	<u>\$145,623</u>	<u>\$145,623</u>
Total to be allocated	<u><u>\$579,901</u></u>	<u><u>\$132,366</u></u>		<u><u>\$712,267</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	\$13,257	\$13,257			
Functional Cost	\$579,901	\$76,900	\$234,107	\$134,745	\$134,149
Reallocate Admin		(\$76,900)	\$35,791	\$20,600	\$20,509
Allocable Costs	\$579,901		\$269,898	\$155,345	\$154,658
Unallocated	(\$154,658)				(\$154,658)
1st Allocation	\$425,243		\$269,898	\$155,345	
Additions: 2nd					
Other	\$132,366	\$132,366			
Functional Cost	\$132,366	\$132,366			
Reallocate Admin		(\$132,366)	\$61,606	\$35,458	\$35,302
Allocable Costs	\$132,366		\$61,606	\$35,458	\$35,302
Unallocated	(\$35,302)				(\$35,302)
2nd Allocation	\$97,064		\$61,606	\$35,458	
Total allocated	\$522,307		\$331,504	\$190,803	

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 %	\$9,503		\$9,503	\$3,875	\$13,378
Fire Administration	7	2.465 %	\$6,652		\$6,652	\$2,712	\$9,364
FD601 Water Fund	13	4.577 %	\$12,354		\$12,354	\$5,037	\$17,391
FD602 Sewer Fund	7	2.465 %	\$6,652		\$6,652	\$2,712	\$9,364
Recreation Administration	7	2.465 %	\$6,652		\$6,652	\$2,712	\$9,364
City Administration	101	35.563 %	\$95,985		\$95,985		\$95,985
Public Works Administration	33	11.620 %	\$31,361		\$31,361	\$12,786	\$44,147
City Attorney	24	8.451 %	\$22,808		\$22,808		\$22,808
Human Resources	8	2.817 %	\$7,603		\$7,603	\$3,100	\$10,703
Finance	11	3.873 %	\$10,454		\$10,454	\$4,262	\$14,716
Community Development Admin	54	19.014 %	\$51,319		\$51,319	\$20,923	\$72,242
FD611 Parking Fund	3	1.056 %	\$2,851		\$2,851	\$1,162	\$4,013
FD621Transit Fund	6	2.113 %	\$5,704		\$5,704	\$2,325	\$8,029
Total	284	100.000 %	\$269,898		\$269,898	\$61,606	\$331,504

(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 %	\$1,859		\$1,859	\$444	\$2,303
Fire Administration	425	0.925 %	\$1,436		\$1,436	\$343	\$1,779
Stormwater and Flood Control	715	1.555 %	\$2,416		\$2,416	\$577	\$2,993
Recreation Administration	600	1.305 %	\$2,028		\$2,028	\$485	\$2,513
Facilities Maintenance	500	1.088 %	\$1,690		\$1,690	\$404	\$2,094
Long Range Planning	400	0.870 %	\$1,352		\$1,352	\$323	\$1,675
Building and Safety	1,553	3.378 %	\$5,248		\$5,248	\$1,254	\$6,502
Development Review	1,390	3.024 %	\$4,697		\$4,697	\$1,122	\$5,819
Economic Development	100	0.218 %	\$338		\$338	\$81	\$419
Natural Resource Protection	200	0.435 %	\$676		\$676	\$162	\$838
Public Works Administration	700	1.523 %	\$2,365		\$2,365	\$565	\$2,930
Transportation/Plan Engineering	700	1.523 %	\$2,365		\$2,365	\$565	\$2,930
City Administration	1,600	3.481 %	\$5,407		\$5,407		\$5,407
City Attorney	460	1.001 %	\$1,554		\$1,554		\$1,554
Human Resources	775	1.686 %	\$2,619		\$2,619	\$626	\$3,245
Finance	1,550	3.372 %	\$5,238		\$5,238	\$1,252	\$6,490
Network Services	500	1.088 %	\$1,690		\$1,690	\$404	\$2,094
Recreation Facilities	436	0.948 %	\$1,473		\$1,473	\$352	\$1,825
Fleet	450	0.979 %	\$1,521		\$1,521	\$363	\$1,884
Information Services	400	0.870 %	\$1,352		\$1,352	\$323	\$1,675
Community Promotion	25	0.054 %	\$84		\$84	\$20	\$104
Community Development Admin	645	1.403 %	\$2,180		\$2,180	\$521	\$2,701
Parks Maintenance	1,510	3.285 %	\$5,103		\$5,103	\$1,219	\$6,322
Swim Center Maintenance	200	0.435 %	\$676		\$676	\$162	\$838
Urban Forest Services	450	0.979 %	\$1,521		\$1,521	\$363	\$1,884
Streets Maintenance	1,065	2.317 %	\$3,599		\$3,599	\$860	\$4,459
Traffic Signals & Lighting	200	0.435 %	\$676		\$676	\$162	\$838
Youth Services	1,978	4.303 %	\$6,684		\$6,684	\$1,597	\$8,281
Community Services	306	0.666 %	\$1,034		\$1,034	\$247	\$1,281
Ranger Program	775	1.686 %	\$2,619		\$2,619	\$626	\$3,245
Patrol	4,300	9.354 %	\$14,531		\$14,531	\$3,472	\$18,003
Investigations	1,200	2.610 %	\$4,055		\$4,055	\$969	\$5,024
Police Support Services	2,096	4.559 %	\$7,083		\$7,083	\$1,693	\$8,776
Neighborhood Services	319	0.694 %	\$1,078		\$1,078	\$258	\$1,336
Traffic Safety	400	0.870 %	\$1,352		\$1,352	\$323	\$1,675
Emergency Response	4,675	10.170 %	\$15,798		\$15,798	\$3,775	\$19,573
FD601 Water Fund	3,351	7.290 %	\$11,324		\$11,324	\$2,706	\$14,030
FD602 Sewer Fund	3,503	7.620 %	\$11,838		\$11,838	\$2,829	\$14,667
FD621Transit Fund	400	0.870 %	\$1,352		\$1,352	\$323	\$1,675
FD705 Whale Rock Fund	400	0.870 %	\$1,352		\$1,352	\$323	\$1,675
FD208 Tourism Bid Fund	175	0.381 %	\$591		\$591	\$141	\$732

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 %	\$2,318		\$2,318	\$554	\$2,872
Aquatics	957	2.082 %	\$3,234		\$3,234	\$773	\$4,007
FD611 Parking Fund	1,100	2.393 %	\$3,717		\$3,717	\$888	\$4,605
Fire Apparatus Service	200	0.435 %	\$676		\$676	\$162	\$838
Commissions & Committees	100	0.218 %	\$338		\$338	\$81	\$419
FD205 CDBG Fund	100	0.218 %	\$338		\$338	\$81	\$419
Hazard Prevention	800	1.740 %	\$2,703		\$2,703	\$646	\$3,349
FD711 Hazardous Mat Task Force Fund	50	0.106 %	\$167		\$167	\$39	\$206
Total	45,970	100.000 %	\$155,345		\$155,345	\$35,458	\$190,803

(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	\$101,392	\$95,985	\$5,407
City Attorney	\$24,362	\$22,808	\$1,554
Finance	\$21,206	\$14,716	\$6,490
Network Services	\$2,094		\$2,094
Information Services	\$1,675		\$1,675
Human Resources	\$13,948	\$10,703	\$3,245
Public Works Administration	\$47,077	\$44,147	\$2,930
Facilities Maintenance	\$2,094		\$2,094
Fleet	\$1,884		\$1,884
Transportation/Plan Engineering	\$2,930		\$2,930
Economic Development	\$419		\$419
Natural Resource Protection	\$838		\$838
Community Promotion	\$104		\$104
Community Development Admin	\$74,943	\$72,242	\$2,701
Commissions & Committees	\$419		\$419
Development Review	\$5,819		\$5,819
Long Range Planning	\$1,675		\$1,675
Building and Safety	\$6,502		\$6,502
Parks Maintenance	\$6,322		\$6,322
Swim Center Maintenance	\$838		\$838
Urban Forest Services	\$1,884		\$1,884
Streets Maintenance	\$4,459		\$4,459
Traffic Signals & Lighting	\$838		\$838
Stormwater and Flood Control	\$2,993		\$2,993
Recreation Administration	\$11,877	\$9,364	\$2,513
Recreation Facilities	\$1,825		\$1,825
Youth Services	\$8,281		\$8,281
Community Services	\$1,281		\$1,281
Ranger Program	\$3,245		\$3,245
Aquatics	\$4,007		\$4,007
Golf Course	\$2,872		\$2,872
Police Administration	\$15,681	\$13,378	\$2,303
Patrol	\$18,003		\$18,003
Investigations	\$5,024		\$5,024
Police Support Services	\$8,776		\$8,776
Neighborhood Services	\$1,336		\$1,336
Traffic Safety	\$1,675		\$1,675
Fire Administration	\$11,143	\$9,364	\$1,779
Emergency Response	\$19,573		\$19,573
Hazard Prevention	\$3,349		\$3,349

City Clerk
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Clerk Services</u>	<u>Public Counter/Main City Phone</u>
Fire Apparatus Service	\$838		\$838
FD205 CDBG Fund	\$419		\$419
FD208 Tourism Bid Fund	\$732		\$732
FD601 Water Fund	\$31,421	\$17,391	\$14,030
FD602 Sewer Fund	\$24,031	\$9,364	\$14,667
FD611 Parking Fund	\$8,618	\$4,013	\$4,605
FD621Transit Fund	\$9,704	\$8,029	\$1,675
FD705 Whale Rock Fund	\$1,675		\$1,675
FD711 Hazardous Mat Task Force Fund	\$206		\$206
Total	<u>\$522,307</u>	<u>\$331,504</u>	<u>\$190,803</u>

SCHEDULE 5.01

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 5.01

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
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:	<u>(\$23,750)</u>			<u>(\$23,750)</u>
Allocated additions:				
10000000 - Building Charge	\$10,333		\$10,333	
1011001 - City Administration	\$15,715	\$5,456	\$21,171	
1011501 - City Attorney	\$17,605	\$2,652	\$20,257	
1011021 - City Clerk	\$15,692	\$5,514	\$21,206	
1012000 - Finance		\$2,826	\$2,826	
1011101 - Network Services		\$73,536	\$73,536	
1011103 - Information Services		\$13,000	\$13,000	
1012006 - Finance Support Services		\$4,481	\$4,481	
1013001 - Human Resources		\$39,932	\$39,932	
1013003 - Wellness Program		\$116	\$116	
1015005 - Facilities Maintenance		\$49,421	\$49,421	
8020000 - Insurance ISF Fund		\$128,267	\$128,267	
Total allocated additions:	<u>\$59,345</u>	<u>\$325,201</u>	<u>\$384,546</u>	<u>\$384,546</u>
Total to be allocated	<u>\$1,825,483</u>	<u>\$325,201</u>		<u>\$2,150,684</u>

	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	\$59,345		\$4,054	\$4,757	\$4,264	\$5,951	\$29,101	\$972		\$3,503
Functional Cost	\$1,825,483	\$315,920	\$112,898	\$239,381	\$245,920	\$185,178	\$378,464	\$24,812	\$14,925	\$145,684
Reallocate Admin		(\$315,920)	\$23,711	\$51,111	\$52,643	\$39,043	\$76,106	\$5,193	\$3,251	\$30,973
Allocable Costs	\$1,825,483		\$136,609	\$290,492	\$298,563	\$224,221	\$454,570	\$30,005	\$18,176	\$176,657
Unallocated	(\$136,609)		(\$136,609)							
1st Allocation	\$1,688,874			\$290,492	\$298,563	\$224,221	\$454,570	\$30,005	\$18,176	\$176,657
Additions: 2nd										
Finance	\$2,826		\$193	\$227	\$203	\$283	\$1,386	\$46		\$167
Other	\$322,375		\$22,020	\$25,838	\$23,165	\$32,330	\$158,085	\$5,282		\$19,029
Functional Cost	\$325,201		\$22,213	\$26,065	\$23,368	\$32,613	\$159,471	\$5,328		\$19,196
Allocable Costs	\$325,201		\$22,213	\$26,065	\$23,368	\$32,613	\$159,471	\$5,328		\$19,196
Unallocated	(\$22,213)		(\$22,213)							
2nd Allocation	\$302,988			\$26,065	\$23,368	\$32,613	\$159,471	\$5,328		\$19,196
Total allocated	\$1,991,862			\$316,557	\$321,931	\$256,834	\$614,041	\$35,333	\$18,176	\$195,853

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	\$6,743
Functional Cost	\$162,301
Reallocate Admin	\$33,889
Allocable Costs	\$196,190
Unallocated	
1st Allocation	\$196,190
Additions: 2nd	
Finance	\$321
Other	\$36,626
Functional Cost	\$36,947
Allocable Costs	\$36,947
Unallocated	
2nd Allocation	\$36,947
Total allocated	\$233,137

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 %	\$27,241		\$27,241	\$2,521	\$29,762
FD611 Parking Fund	948	5.326 %	\$15,473		\$15,473	\$1,432	\$16,905
FD602 Sewer Fund	2,451	13.771 %	\$40,004		\$40,004	\$3,702	\$43,706
FD621Transit Fund	274	1.539 %	\$4,472		\$4,472	\$414	\$4,886
FD705 Whale Rock Fund	181	1.017 %	\$2,954		\$2,954	\$273	\$3,227
FD711 Hazardous Mat Task Force Fund	12	0.067 %	\$196		\$196	\$18	\$214
City Council	17	0.096 %	\$277		\$277	\$26	\$303
Economic Development	33	0.185 %	\$539		\$539	\$50	\$589
Natural Resource Protection	89	0.500 %	\$1,453		\$1,453	\$134	\$1,587
Community Promotion	82	0.461 %	\$1,338		\$1,338	\$124	\$1,462
Finance Support Services	203	1.141 %	\$3,313		\$3,313	\$307	\$3,620
Human Resources	210	1.180 %	\$3,428		\$3,428	\$317	\$3,745
Insurance ISF Fund	73	0.410 %	\$1,191		\$1,191	\$110	\$1,301
Wellness Program	15	0.084 %	\$245		\$245	\$23	\$268
Community Development Admin	299	1.680 %	\$4,880		\$4,880	\$452	\$5,332
Commissions & Committees	17	0.096 %	\$277		\$277	\$26	\$303
Development Review	165	0.927 %	\$2,693		\$2,693	\$249	\$2,942
Long Range Planning	12	0.067 %	\$196		\$196	\$18	\$214
Building and Safety	169	0.950 %	\$2,758		\$2,758	\$255	\$3,013
Public Works Administration	109	0.612 %	\$1,779		\$1,779	\$165	\$1,944
Parks Maintenance	526	2.955 %	\$8,585		\$8,585	\$794	\$9,379
Swim Center Maintenance	245	1.377 %	\$3,999		\$3,999	\$370	\$4,369
Urban Forest Services	196	1.101 %	\$3,199		\$3,199	\$296	\$3,495
Facilities Maintenance	1,406	7.900 %	\$22,948		\$22,948	\$2,124	\$25,072
Streets Maintenance	342	1.922 %	\$5,582		\$5,582	\$517	\$6,099
Stormwater and Flood Control	135	0.759 %	\$2,203		\$2,203	\$204	\$2,407
Traffic Signals & Lighting	103	0.579 %	\$1,681		\$1,681	\$156	\$1,837
Fleet	1,255	7.051 %	\$20,484		\$20,484	\$1,895	\$22,379
City Administration	174	0.978 %	\$2,840		\$2,840		\$2,840
Transportation/Plan Engineering	59	0.331 %	\$963		\$963	\$89	\$1,052
Recreation Administration	170	0.955 %	\$2,775		\$2,775	\$257	\$3,032
Recreation Facilities	89	0.500 %	\$1,453		\$1,453	\$134	\$1,587
Youth Services	625	3.512 %	\$10,201		\$10,201	\$944	\$11,145
Community Services	190	1.068 %	\$3,101		\$3,101	\$287	\$3,388
Ranger Program	61	0.343 %	\$996		\$996	\$92	\$1,088
Aquatics	85	0.478 %	\$1,387		\$1,387	\$128	\$1,515
Police Administration	834	4.686 %	\$13,612		\$13,612	\$1,260	\$14,872
Patrol	99	0.556 %	\$1,616		\$1,616	\$150	\$1,766
Investigations	38	0.214 %	\$620		\$620	\$57	\$677
Police Support Services	84	0.472 %	\$1,371		\$1,371	\$127	\$1,498
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	\$63	\$749
Emergency Response	263	1.478 %	\$4,293		\$4,293	\$397	\$4,690
Hazard Prevention	78	0.438 %	\$1,273		\$1,273	\$118	\$1,391
Training Services	109	0.612 %	\$1,779		\$1,779	\$165	\$1,944
Fire Station	58	0.326 %	\$947		\$947	\$88	\$1,035
Disaster Assistance	68	0.382 %	\$1,110		\$1,110	\$103	\$1,213
City Attorney	149	0.837 %	\$2,432		\$2,432		\$2,432
City Clerk	217	1.219 %	\$3,542		\$3,542		\$3,542
Network Services	514	2.888 %	\$8,389		\$8,389	\$776	\$9,165
Information Services	35	0.197 %	\$571		\$571	\$53	\$624
Golf Course	250	1.405 %	\$4,080		\$4,080	\$378	\$4,458
Fire Administration	258	1.450 %	\$4,211		\$4,211	\$390	\$4,601
Fire Apparatus Service	450	2.528 %	\$7,345		\$7,345	\$680	\$8,025
FD208 Tourism Bid Fund	177	0.994 %	\$2,889		\$2,889	\$267	\$3,156
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 %	\$5,892		\$5,892	\$545	\$6,437
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 %	\$1,812		\$1,812	\$168	\$1,980
Cultural Activities	2	0.011 %	\$33		\$33	\$3	\$36
FD201 Local Sales Tax Fund	530	2.978 %	\$8,650		\$8,650	\$800	\$9,450
FD401 Capital Outlay Engineering	241	1.354 %	\$3,934		\$3,934	\$364	\$4,298
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	\$51	\$606
Jack House	10	0.056 %	\$163		\$163	\$15	\$178
Solid Waste Recycling	18	0.101 %	\$293		\$293	\$23	\$316
Total	17,798	100.000 %	\$290,492		\$290,492	\$26,065	\$316,557

(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 %	\$3,653		\$3,653	\$303	\$3,956
Fire Administration	425	0.945 %	\$2,823		\$2,823	\$234	\$3,057
Stormwater and Flood Control	715	1.590 %	\$4,749		\$4,749	\$394	\$5,143
Recreation Administration	600	1.335 %	\$3,985		\$3,985	\$331	\$4,316
Facilities Maintenance	500	1.112 %	\$3,321		\$3,321	\$276	\$3,597
Long Range Planning	400	0.890 %	\$2,657		\$2,657	\$221	\$2,878
Building and Safety	1,553	3.455 %	\$10,314		\$10,314	\$857	\$11,171
Development Review	1,390	3.092 %	\$9,232		\$9,232	\$767	\$9,999
Economic Development	100	0.222 %	\$664		\$664	\$55	\$719
Natural Resource Protection	200	0.445 %	\$1,328		\$1,328	\$110	\$1,438
Public Works Administration	700	1.557 %	\$4,649		\$4,649	\$386	\$5,035
Transportation/Plan Engineering	700	1.557 %	\$4,649		\$4,649	\$386	\$5,035
City Administration	1,600	3.559 %	\$10,626		\$10,626		\$10,626
City Attorney	460	1.023 %	\$3,055		\$3,055		\$3,055
City Clerk	535	1.190 %	\$3,553		\$3,553		\$3,553
Human Resources	775	1.724 %	\$5,147		\$5,147	\$428	\$5,575
Network Services	500	1.112 %	\$3,321		\$3,321	\$276	\$3,597
Recreation Facilities	436	0.970 %	\$2,896		\$2,896	\$241	\$3,137
Fleet	450	1.001 %	\$2,989		\$2,989	\$248	\$3,237
Information Services	400	0.890 %	\$2,657		\$2,657	\$221	\$2,878
Community Promotion	25	0.056 %	\$166		\$166	\$14	\$180
Community Development Admin	645	1.435 %	\$4,284		\$4,284	\$356	\$4,640
Parks Maintenance	1,510	3.359 %	\$10,028		\$10,028	\$833	\$10,861
Swim Center Maintenance	200	0.445 %	\$1,328		\$1,328	\$110	\$1,438
Urban Forest Services	450	1.001 %	\$2,989		\$2,989	\$248	\$3,237
Streets Maintenance	1,065	2.369 %	\$7,073		\$7,073	\$588	\$7,661
Traffic Signals & Lighting	200	0.445 %	\$1,328		\$1,328	\$110	\$1,438
Youth Services	1,978	4.400 %	\$13,137		\$13,137	\$1,091	\$14,228
Community Services	306	0.681 %	\$2,032		\$2,032	\$169	\$2,201
Ranger Program	775	1.724 %	\$5,147		\$5,147	\$428	\$5,575
Patrol	4,300	9.565 %	\$28,558		\$28,558	\$2,372	\$30,930
Investigations	1,200	2.669 %	\$7,970		\$7,970	\$662	\$8,632
Police Support Services	2,096	4.662 %	\$13,920		\$13,920	\$1,156	\$15,076
Neighborhood Services	319	0.710 %	\$2,119		\$2,119	\$176	\$2,295
Traffic Safety	400	0.890 %	\$2,657		\$2,657	\$221	\$2,878
Emergency Response	4,675	10.399 %	\$31,048		\$31,048	\$2,579	\$33,627
FD601 Water Fund	3,351	7.454 %	\$22,255		\$22,255	\$1,849	\$24,104
FD602 Sewer Fund	3,503	7.792 %	\$23,265		\$23,265	\$1,932	\$25,197
FD621Transit Fund	400	0.890 %	\$2,657		\$2,657	\$221	\$2,878
FD705 Whale Rock Fund	400	0.890 %	\$2,657		\$2,657	\$221	\$2,878
FD208 Tourism Bid Fund	175	0.389 %	\$1,162		\$1,162	\$97	\$1,259

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 %	\$4,556		\$4,556	\$378	\$4,934
Aquatics	957	2.129 %	\$6,356		\$6,356	\$528	\$6,884
FD611 Parking Fund	1,100	2.447 %	\$7,306		\$7,306	\$607	\$7,913
Fire Apparatus Service	200	0.445 %	\$1,328		\$1,328	\$110	\$1,438
Commissions & Committees	100	0.222 %	\$664		\$664	\$55	\$719
FD205 CDBG Fund	100	0.222 %	\$664		\$664	\$55	\$719
Hazard Prevention	800	1.780 %	\$5,313		\$5,313	\$441	\$5,754
FD711 Hazardous Mat Task Force Fund	50	0.112 %	\$328		\$328	\$27	\$355
Total	44,955	100.000 %	\$298,563		\$298,563	\$23,368	\$321,931

(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	\$22	\$163
Cultural Activities	332,351	1.400 %	\$3,140		\$3,140	\$478	\$3,618
Economic Development	158,697	0.669 %	\$1,499		\$1,499	\$228	\$1,727
Natural Resource Protection	159,510	0.672 %	\$1,507		\$1,507	\$230	\$1,737
Community Promotion	356,303	1.501 %	\$3,366		\$3,366	\$513	\$3,879
City Attorney	184,736	0.778 %	\$1,745		\$1,745		\$1,745
City Clerk	155,948	0.657 %	\$1,473		\$1,473		\$1,473
Finance	299,162	1.260 %	\$2,826		\$2,826		\$2,826
Network Services	1,959,039	8.254 %	\$18,507		\$18,507	\$2,820	\$21,327
Information Services	73,065	0.308 %	\$690		\$690	\$105	\$795
Finance Support Services	153,927	0.649 %	\$1,454		\$1,454	\$222	\$1,676
Human Resources	295,048	1.243 %	\$2,787		\$2,787	\$425	\$3,212
Insurance ISF Fund	2,196,462	9.254 %	\$20,750		\$20,750	\$3,162	\$23,912
Wellness Program	3,114	0.013 %	\$29		\$29	\$4	\$33
Community Development Admin	177,366	0.747 %	\$1,676		\$1,676	\$255	\$1,931
Commissions & Committees	4,087	0.017 %	\$39		\$39	\$6	\$45
Development Review	158,824	0.669 %	\$1,500		\$1,500	\$229	\$1,729
Building and Safety	994,540	4.190 %	\$9,395		\$9,395	\$1,432	\$10,827
Public Works Administration	49,426	0.208 %	\$467		\$467	\$71	\$538
Parks Maintenance	1,386,231	5.841 %	\$13,096		\$13,096	\$1,995	\$15,091
Swim Center Maintenance	271,891	1.146 %	\$2,569		\$2,569	\$391	\$2,960
Urban Forest Services	293,406	1.236 %	\$2,772		\$2,772	\$422	\$3,194
Facilities Maintenance	655,662	2.762 %	\$6,194		\$6,194	\$944	\$7,138
Streets Maintenance	316,181	1.332 %	\$2,987		\$2,987	\$455	\$3,442
Stormwater and Flood Control	206,757	0.871 %	\$1,953		\$1,953	\$298	\$2,251
Traffic Signals & Lighting	294,783	1.242 %	\$2,785		\$2,785	\$424	\$3,209
Fleet	625,930	2.637 %	\$5,913		\$5,913	\$901	\$6,814
City Administration	438,875	1.849 %	\$4,146		\$4,146		\$4,146
Transportation/Plan Engineering	51,070	0.215 %	\$482		\$482	\$74	\$556
Recreation Administration	98,747	0.416 %	\$933		\$933	\$142	\$1,075
Recreation Facilities	10,706	0.045 %	\$101		\$101	\$15	\$116
Youth Services	91,461	0.385 %	\$864		\$864	\$132	\$996
Community Services	123,970	0.522 %	\$1,171		\$1,171	\$178	\$1,349
Ranger Program	49,426	0.208 %	\$467		\$467	\$71	\$538
Aquatics	54,001	0.228 %	\$510		\$510	\$78	\$588
Golf Course	200,348	0.844 %	\$1,893		\$1,893	\$288	\$2,181
Police Administration	682,437	2.875 %	\$6,447		\$6,447	\$982	\$7,429
Patrol	163,999	0.691 %	\$1,549		\$1,549	\$236	\$1,785
Investigations	29,871	0.126 %	\$282		\$282	\$43	\$325
Police Support Services	142,055	0.599 %	\$1,342		\$1,342	\$204	\$1,546
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 %	\$251		\$251	\$38	\$289
Fire Administration	150,536	0.634 %	\$1,422		\$1,422	\$217	\$1,639
Emergency Response	144,964	0.611 %	\$1,369		\$1,369	\$209	\$1,578
Fire Apparatus Service	151,934	0.640 %	\$1,435		\$1,435	\$219	\$1,654
Hazard Prevention	71,917	0.303 %	\$679		\$679	\$104	\$783
Training Services	73,793	0.311 %	\$697		\$697	\$106	\$803
Fire Station	30,106	0.127 %	\$284		\$284	\$43	\$327
Disaster Assistance	62,052	0.261 %	\$586		\$586	\$89	\$675
FD202 Downtown Bid Fund	272,165	1.147 %	\$2,571		\$2,571	\$392	\$2,963
FD208 Tourism Bid Fund	1,182,082	4.980 %	\$11,167		\$11,167	\$1,702	\$12,869
FD601 Water Fund	1,722,714	7.258 %	\$16,274		\$16,274	\$2,480	\$18,754
FD611 Parking Fund	1,023,326	4.312 %	\$9,667		\$9,667	\$1,473	\$11,140
FD602 Sewer Fund	2,652,218	11.174 %	\$25,055		\$25,055	\$3,818	\$28,873
FD621Transit Fund	551,747	2.325 %	\$5,212		\$5,212	\$794	\$6,006
FD705 Whale Rock Fund	337,028	1.420 %	\$3,184		\$3,184	\$485	\$3,669
FD711 Hazardous Mat Task Force Fund	31,384	0.132 %	\$296		\$296	\$45	\$341
Finance Non Departmental	161,316	0.680 %	\$1,524		\$1,524	\$232	\$1,756
Long Range Planning	68,722	0.290 %	\$649		\$649	\$99	\$748
Human Relations	353,546	1.490 %	\$3,340		\$3,340	\$509	\$3,849
CIP Project Engineering	84,130	0.354 %	\$795		\$795	\$121	\$916
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 %	\$3,117		\$3,117	\$475	\$3,592
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 %	\$2,552		\$2,552	\$389	\$2,941
FD715 Boysen Ranch	3,341	0.017 %	\$36		\$36	\$6	\$42
Total	23,734,790	100.000 %	\$224,221		\$224,221	\$32,613	\$256,834

(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 %	\$814		\$814	\$295	\$1,109
Cultural Activities	332,351	0.378 %	\$1,719		\$1,719	\$623	\$2,342
Economic Development	269,768	0.307 %	\$1,395		\$1,395	\$506	\$1,901
Natural Resource Protection	617,952	0.703 %	\$3,195		\$3,195	\$1,158	\$4,353
Community Promotion	393,509	0.448 %	\$2,035		\$2,035	\$738	\$2,773
City Attorney	1,000,636	1.138 %	\$5,174		\$5,174		\$5,174
City Clerk	566,644	0.645 %	\$2,930		\$2,930		\$2,930
Network Services	2,992,351	3.404 %	\$15,473		\$15,473	\$5,609	\$21,082
Finance Support Services	153,927	0.175 %	\$796		\$796	\$289	\$1,085
Human Resources	1,217,672	1.385 %	\$6,296		\$6,296	\$2,282	\$8,578
Insurance ISF Fund	4,808,289	5.470 %	\$24,863		\$24,863	\$9,013	\$33,876
Wellness Program	3,114	0.004 %	\$16		\$16	\$6	\$22
Community Development Admin	867,164	0.986 %	\$4,484		\$4,484	\$1,625	\$6,109
Commissions & Committees	15,513	0.018 %	\$80		\$80	\$29	\$109
Development Review	1,053,548	1.198 %	\$5,448		\$5,448	\$1,975	\$7,423
Long Range Planning	114,993	0.131 %	\$595		\$595	\$216	\$811
Building and Safety	2,269,498	2.582 %	\$11,735		\$11,735	\$4,254	\$15,989
Public Works Administration	945,448	1.075 %	\$4,889		\$4,889	\$1,772	\$6,661
Parks Maintenance	2,587,151	2.943 %	\$13,378		\$13,378	\$4,849	\$18,227
Swim Center Maintenance	504,654	0.574 %	\$2,609		\$2,609	\$946	\$3,555
Urban Forest Services	830,659	0.945 %	\$4,295		\$4,295	\$1,557	\$5,852
Facilities Maintenance	1,152,577	1.311 %	\$5,960		\$5,960	\$2,160	\$8,120
Streets Maintenance	1,143,992	1.301 %	\$5,915		\$5,915	\$2,144	\$8,059
Stormwater and Flood Control	793,352	0.902 %	\$4,102		\$4,102	\$1,487	\$5,589
Traffic Signals & Lighting	519,399	0.591 %	\$2,686		\$2,686	\$974	\$3,660
Fleet	1,077,423	1.226 %	\$5,571		\$5,571	\$2,020	\$7,591
City Administration	1,266,811	1.441 %	\$6,550		\$6,550		\$6,550
Transportation/Plan Engineering	896,195	1.019 %	\$4,634		\$4,634	\$1,680	\$6,314
Recreation Administration	780,489	0.888 %	\$4,036		\$4,036	\$1,463	\$5,499
Recreation Facilities	190,312	0.216 %	\$984		\$984	\$357	\$1,341
Youth Services	853,586	0.971 %	\$4,414		\$4,414	\$1,600	\$6,014
Ranger Program	496,081	0.564 %	\$2,565		\$2,565	\$930	\$3,495
Aquatics	402,346	0.458 %	\$2,080		\$2,080	\$754	\$2,834
Police Administration	1,997,594	2.272 %	\$10,329		\$10,329	\$3,744	\$14,073
Patrol	9,337,298	10.621 %	\$48,282		\$48,282	\$17,502	\$65,784
Investigations	2,786,997	3.170 %	\$14,411		\$14,411	\$5,224	\$19,635
Neighborhood Services	229,238	0.261 %	\$1,185		\$1,185	\$430	\$1,615
Traffic Safety	796,078	0.906 %	\$4,116		\$4,116	\$1,492	\$5,608
Fire Administration	936,461	1.065 %	\$4,842		\$4,842	\$1,755	\$6,597
Emergency Response	10,175,128	11.574 %	\$52,614		\$52,614	\$19,073	\$71,687
Hazard Prevention	885,601	1.007 %	\$4,579		\$4,579	\$1,660	\$6,239

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 %	\$382		\$382	\$138	\$520
Fire Station	30,106	0.034 %	\$156		\$156	\$56	\$212
Disaster Assistance	62,052	0.071 %	\$321		\$321	\$116	\$437
FD202 Downtown Bid Fund	272,165	0.310 %	\$1,407		\$1,407	\$510	\$1,917
FD601 Water Fund	6,361,662	7.237 %	\$32,895		\$32,895	\$11,925	\$44,820
FD611 Parking Fund	2,489,100	2.831 %	\$12,871		\$12,871	\$4,666	\$17,537
FD602 Sewer Fund	7,522,181	8.557 %	\$38,896		\$38,896	\$14,100	\$52,996
Golf Course	595,060	0.677 %	\$3,077		\$3,077	\$1,115	\$4,192
FD705 Whale Rock Fund	887,145	1.009 %	\$4,587		\$4,587	\$1,663	\$6,250
Information Services	1,031,587	1.173 %	\$5,334		\$5,334	\$1,934	\$7,268
FD208 Tourism Bid Fund	1,383,208	1.573 %	\$7,152		\$7,152	\$2,593	\$9,745
FD621Transit Fund	909,464	1.035 %	\$4,703		\$4,703	\$1,705	\$6,408
FD206 Law Enforcement Grant Fund	42,648	0.049 %	\$221		\$221	\$80	\$301
Fire Apparatus Service	379,185	0.431 %	\$1,961		\$1,961	\$711	\$2,672
Police Support Services	2,484,815	2.827 %	\$12,849		\$12,849	\$4,658	\$17,507
Community Services	474,519	0.540 %	\$2,454		\$2,454	\$889	\$3,343
FD711 Hazardous Mat Task Force Fund	44,601	0.051 %	\$231		\$231	\$84	\$315
Finance Non Departmental	167,004	0.190 %	\$864		\$864	\$313	\$1,177
Development Services	1,003,441	1.141 %	\$5,189		\$5,189	\$1,881	\$7,070
Human Relations	353,546	0.402 %	\$1,828		\$1,828	\$663	\$2,491
CIP Project Engineering	2,205,278	2.509 %	\$11,403		\$11,403	\$4,134	\$15,537
Jack House	7,238	0.008 %	\$37		\$37	\$14	\$51
FD401 Capital Outlay Engineering	2,080	0.002 %	\$11		\$11	\$4	\$15
FD505 Affordable Housing Fund	330,000	0.375 %	\$1,706		\$1,706	\$619	\$2,325
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 %	\$16		\$16	\$6	\$22
Solid Waste Recycling	87,156	0.099 %	\$451		\$451	\$163	\$614
FD402 Fleet Replace	207		\$1		\$1		\$1
FD504 LOVR Impace Fee	270,094	0.307 %	\$1,397		\$1,397	\$506	\$1,903
FD715 Boysen Ranch	3,341	0.005 %	\$18		\$18	\$6	\$24
Total	87,909,989	100.000 %	\$454,570		\$454,570	\$159,471	\$614,041

(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 %	\$15,003		\$15,003	\$2,664	\$17,667
FD602 Sewer Fund	50	50.000 %	\$15,002		\$15,002	\$2,664	\$17,666
Total	100	100.000 %	\$30,005		\$30,005	\$5,328	\$35,333

(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 %	\$12,843		\$12,843	\$1,396	\$14,239
FD621Transit Fund	106	1.060 %	\$1,873		\$1,873	\$203	\$2,076
FD601 Water Fund	1,406	14.060 %	\$24,838		\$24,838	\$2,699	\$27,537
FD602 Sewer Fund	1,406	14.060 %	\$24,838		\$24,838	\$2,699	\$27,537
All Other	6,355	63.550 %	\$112,265		\$112,265	\$12,199	\$124,464
Total	10,000	100.000 %	\$176,657		\$176,657	\$19,196	\$195,853

(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 %	\$351		\$351	\$68	\$419
Cultural Activities	332,351	0.378 %	\$742		\$742	\$144	\$886
Economic Development	269,768	0.307 %	\$602		\$602	\$117	\$719
Natural Resource Protection	617,952	0.703 %	\$1,379		\$1,379	\$268	\$1,647
Community Promotion	393,509	0.448 %	\$878		\$878	\$171	\$1,049
City Attorney	1,000,636	1.138 %	\$2,233		\$2,233		\$2,233
City Clerk	566,644	0.645 %	\$1,265		\$1,265		\$1,265
Network Services	2,992,351	3.404 %	\$6,678		\$6,678	\$1,300	\$7,978
Finance Support Services	153,927	0.175 %	\$344		\$344	\$67	\$411
Human Resources	1,217,672	1.385 %	\$2,717		\$2,717	\$529	\$3,246
Insurance ISF Fund	4,808,289	5.470 %	\$10,731		\$10,731	\$2,088	\$12,819
Wellness Program	3,114	0.004 %	\$7		\$7	\$1	\$8
Community Development Admin	867,164	0.986 %	\$1,935		\$1,935	\$377	\$2,312
Commissions & Committees	15,513	0.018 %	\$35		\$35	\$7	\$42
Development Review	1,053,548	1.198 %	\$2,351		\$2,351	\$458	\$2,809
Long Range Planning	114,993	0.131 %	\$257		\$257	\$50	\$307
Building and Safety	2,269,498	2.582 %	\$5,065		\$5,065	\$986	\$6,051
Public Works Administration	945,448	1.075 %	\$2,110		\$2,110	\$411	\$2,521
Parks Maintenance	2,587,151	2.943 %	\$5,774		\$5,774	\$1,124	\$6,898
Swim Center Maintenance	504,654	0.574 %	\$1,126		\$1,126	\$219	\$1,345
Urban Forest Services	830,659	0.945 %	\$1,854		\$1,854	\$361	\$2,215
Facilities Maintenance	1,152,577	1.311 %	\$2,572		\$2,572	\$501	\$3,073
Streets Maintenance	1,143,992	1.301 %	\$2,553		\$2,553	\$497	\$3,050
Stormwater and Flood Control	793,352	0.902 %	\$1,771		\$1,771	\$345	\$2,116
Traffic Signals & Lighting	519,399	0.591 %	\$1,159		\$1,159	\$226	\$1,385
Fleet	1,077,423	1.226 %	\$2,405		\$2,405	\$468	\$2,873
City Administration	1,266,811	1.441 %	\$2,827		\$2,827		\$2,827
Transportation/Plan Engineering	896,195	1.019 %	\$2,000		\$2,000	\$389	\$2,389
Recreation Administration	780,489	0.888 %	\$1,742		\$1,742	\$339	\$2,081
Recreation Facilities	190,312	0.216 %	\$425		\$425	\$83	\$508
Youth Services	853,586	0.971 %	\$1,905		\$1,905	\$371	\$2,276
Ranger Program	496,081	0.564 %	\$1,107		\$1,107	\$215	\$1,322
Aquatics	402,346	0.458 %	\$898		\$898	\$175	\$1,073
Police Administration	1,997,594	2.272 %	\$4,458		\$4,458	\$868	\$5,326
Patrol	9,337,298	10.621 %	\$20,838		\$20,838	\$4,055	\$24,893
Investigations	2,786,997	3.170 %	\$6,220		\$6,220	\$1,210	\$7,430
Neighborhood Services	229,238	0.261 %	\$512		\$512	\$100	\$612
Traffic Safety	796,078	0.906 %	\$1,777		\$1,777	\$346	\$2,123
Fire Administration	936,461	1.065 %	\$2,090		\$2,090	\$407	\$2,497
Emergency Response	10,175,128	11.574 %	\$22,708		\$22,708	\$4,419	\$27,127
Hazard Prevention	885,601	1.007 %	\$1,976		\$1,976	\$385	\$2,361

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 %	\$138		\$138	\$27	\$165
FD202 Downtown Bid Fund	272,165	0.310 %	\$607		\$607	\$118	\$725
FD601 Water Fund	6,361,662	7.237 %	\$14,197		\$14,197	\$2,763	\$16,960
FD611 Parking Fund	2,489,100	2.831 %	\$5,555		\$5,555	\$1,081	\$6,636
FD602 Sewer Fund	7,522,181	8.557 %	\$16,787		\$16,787	\$3,267	\$20,054
Golf Course	595,060	0.677 %	\$1,328		\$1,328	\$258	\$1,586
FD705 Whale Rock Fund	887,145	1.009 %	\$1,980		\$1,980	\$385	\$2,365
Information Services	1,031,587	1.173 %	\$2,302		\$2,302	\$448	\$2,750
FD208 Tourism Bid Fund	1,383,208	1.573 %	\$3,087		\$3,087	\$601	\$3,688
FD621Transit Fund	909,464	1.035 %	\$2,030		\$2,030	\$395	\$2,425
FD206 Law Enforcement Grant Fund	42,648	0.049 %	\$95		\$95	\$19	\$114
Fire Apparatus Service	379,185	0.431 %	\$846		\$846	\$165	\$1,011
Police Support Services	2,484,815	2.827 %	\$5,545		\$5,545	\$1,079	\$6,624
Community Services	474,519	0.540 %	\$1,059		\$1,059	\$206	\$1,265
FD711 Hazardous Mat Task Force Fund	44,601	0.051 %	\$100		\$100	\$19	\$119
Finance Non Departmental	167,004	0.190 %	\$373		\$373	\$73	\$446
Development Services	1,003,441	1.141 %	\$2,239		\$2,239	\$436	\$2,675
Human Relations	353,546	0.402 %	\$789		\$789	\$154	\$943
CIP Project Engineering	2,205,278	2.509 %	\$4,922		\$4,922	\$958	\$5,880
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 %	\$736		\$736	\$143	\$879
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 %	\$603		\$603	\$117	\$720
FD715 Boysen Ranch	3,341	0.005 %	\$7		\$7	(\$4)	\$3
Total	87,909,989	100.000 %	\$196,190		\$196,190	\$36,947	\$233,137

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

Source:

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Purchasing</u>	<u>General Finance</u>	<u>Utility Billing</u>	<u>Utility Billing Costs</u>	<u>Cashier</u>	<u>Budget</u>
City Administration	\$26,989	\$2,840	\$10,626	\$4,146	\$6,550				\$2,827
City Attorney	\$14,639	\$2,432	\$3,055	\$1,745	\$5,174				\$2,233
City Clerk	\$12,763	\$3,542	\$3,553	\$1,473	\$2,930				\$1,265
Finance	\$2,826			\$2,826					
Network Services	\$63,149	\$9,165	\$3,597	\$21,327	\$21,082				\$7,978
Information Services	\$14,315	\$624	\$2,878	\$795	\$7,268				\$2,750
Finance Support Services	\$6,792	\$3,620		\$1,676	\$1,085				\$411
Human Resources	\$24,356	\$3,745	\$5,575	\$3,212	\$8,578				\$3,246
Risk Management	\$95			\$43	\$38				\$14
Wellness Program	\$331	\$268		\$33	\$22				\$8
Public Works Administration	\$16,699	\$1,944	\$5,035	\$538	\$6,661				\$2,521
Facilities Maintenance	\$47,000	\$25,072	\$3,597	\$7,138	\$8,120				\$3,073
Fleet	\$42,894	\$22,379	\$3,237	\$6,814	\$7,591				\$2,873
CIP Project Engineering	\$24,313	\$1,980		\$916	\$15,537				\$5,880
Transportation/Plan Engineering	\$15,346	\$1,052	\$5,035	\$556	\$6,314				\$2,389
Insurance ISF Fund	\$71,908	\$1,301		\$23,912	\$33,876				\$12,819
City Council	\$1,994	\$303		\$163	\$1,109				\$419
Cultural Activities	\$6,882	\$36		\$3,618	\$2,342				\$886
Economic Development	\$5,655	\$589	\$719	\$1,727	\$1,901				\$719
Natural Resource Protection	\$10,762	\$1,587	\$1,438	\$1,737	\$4,353				\$1,647
Tourism and Bid Promotion	\$36	\$36							
Community Promotion	\$9,343	\$1,462	\$180	\$3,879	\$2,773				\$1,049
Community Services Group	\$93				\$68				\$25
Finance Non Departmental	\$3,379			\$1,756	\$1,177				\$446
Community Development Admin	\$20,324	\$5,332	\$4,640	\$1,931	\$6,109				\$2,312
Commissions & Committees	\$1,218	\$303	\$719	\$45	\$109				\$42
Development Review	\$24,902	\$2,942	\$9,999	\$1,729	\$7,423				\$2,809
Long Range Planning	\$4,958	\$214	\$2,878	\$748	\$811				\$307
Development Services	\$10,013	\$268			\$7,070				\$2,675
Building and Safety	\$47,051	\$3,013	\$11,171	\$10,827	\$15,989				\$6,051
Human Relations	\$7,889	\$606		\$3,849	\$2,491				\$943
Parks Maintenance	\$60,456	\$9,379	\$10,861	\$15,091	\$18,227				\$6,898
Swim Center Maintenance	\$13,667	\$4,369	\$1,438	\$2,960	\$3,555				\$1,345
Urban Forest Services	\$17,993	\$3,495	\$3,237	\$3,194	\$5,852				\$2,215
Streets Maintenance	\$28,311	\$6,099	\$7,661	\$3,442	\$8,059				\$3,050
Traffic Signals & Lighting	\$11,529	\$1,837	\$1,438	\$3,209	\$3,660				\$1,385
Stormwater and Flood Control	\$17,506	\$2,407	\$5,143	\$2,251	\$5,589				\$2,116
Water Administration/Engineering	\$30				\$22				\$8
Solid Waste Recycling	\$1,315	\$316		\$152	\$614				\$233
Recreation Administration	\$16,003	\$3,032	\$4,316	\$1,075	\$5,499				\$2,081
Recreation Facilities	\$6,689	\$1,587	\$3,137	\$116	\$1,341				\$508

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	\$34,659	\$11,145	\$14,228	\$996	\$6,014				\$2,276
Community Services	\$11,546	\$3,388	\$2,201	\$1,349	\$3,343				\$1,265
Ranger Program	\$12,018	\$1,088	\$5,575	\$538	\$3,495				\$1,322
Aquatics	\$12,894	\$1,515	\$6,884	\$588	\$2,834				\$1,073
Golf Course	\$17,351	\$4,458	\$4,934	\$2,181	\$4,192				\$1,586
Jack House	\$326	\$178		\$78	\$51				\$19
Police Administration	\$45,656	\$14,872	\$3,956	\$7,429	\$14,073				\$5,326
Patrol	\$125,158	\$1,766	\$30,930	\$1,785	\$65,784				\$24,893
Investigations	\$36,699	\$677	\$8,632	\$325	\$19,635				\$7,430
Police Support Services	\$42,251	\$1,498	\$15,076	\$1,546	\$17,507				\$6,624
Neighborhood Services	\$5,250	\$321	\$2,295	\$407	\$1,615				\$612
Traffic Safety	\$11,647	\$749	\$2,878	\$289	\$5,608				\$2,123
Fire Administration	\$18,391	\$4,601	\$3,057	\$1,639	\$6,597				\$2,497
Emergency Response	\$138,709	\$4,690	\$33,627	\$1,578	\$71,687				\$27,127
Hazard Prevention	\$16,528	\$1,391	\$5,754	\$783	\$6,239				\$2,361
Training Services	\$3,464	\$1,944		\$803	\$520				\$197
Recruit Academy	\$250	\$250							
Fire Apparatus Service	\$14,800	\$8,025	\$1,438	\$1,654	\$2,672				\$1,011
Fire Station	\$1,654	\$1,035		\$327	\$212				\$80
Disaster Assistance	\$2,490	\$1,213		\$675	\$437				\$165
FD201 Local Sales Tax Fund	\$9,450	\$9,450							
FD202 Downtown Bid Fund	\$5,837	\$232		\$2,963	\$1,917				\$725
FD205 CDBG Fund	\$737	\$18	\$719						
FD206 Law Enforcement Grant Fund	\$415				\$301				\$114
FD208 Tourism Bid Fund	\$30,717	\$3,156	\$1,259	\$12,869	\$9,745				\$3,688
FD401 Capital Outlay Engineering	\$4,342	\$4,298		\$23	\$15				\$6
FD402 Fleet Replace	\$3			\$2	\$1				
FD404 Major Facility Replacement Fund	\$268	\$268							
FD504 LOVR Impace Fee	\$5,564			\$2,941	\$1,903				\$720
FD505 Affordable Housing Fund	\$6,814	\$18		\$3,592	\$2,325				\$879
FD601 Water Fund	\$188,692	\$29,762	\$24,104	\$18,754	\$44,820	\$17,667	\$9,088	\$27,537	\$16,960
FD602 Sewer Fund	\$225,117	\$43,706	\$25,197	\$28,873	\$52,996	\$17,666	\$9,088	\$27,537	\$20,054
FD611 Parking Fund	\$74,370	\$16,905	\$7,913	\$11,140	\$17,537			\$14,239	\$6,636
FD621Transit Fund	\$24,679	\$4,886	\$2,878	\$6,006	\$6,408			\$2,076	\$2,425
FD705 Whale Rock Fund	\$18,389	\$3,227	\$2,878	\$3,669	\$6,250				\$2,365
FD711 Hazardous Mat Task Force Fund	\$1,344	\$214	\$355	\$341	\$315				\$119
FD715 Boysen Ranch	\$69			\$42	\$24				\$3
All Other	\$130,901	\$6,437						\$124,464	
Total	\$1,991,862	\$316,557	\$321,931	\$256,834	\$614,041	\$35,333	\$18,176	\$195,853	\$233,137

SCHEDULE 6.01

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.

SCHEDULE 6.01

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	
1011001 - City Administration	\$53,165	\$18,460	\$71,625	
1011501 - City Attorney	\$29,602	\$4,460	\$34,062	
1011021 - City Clerk	\$1,690	\$404	\$2,094	
1012000 - Finance	\$52,368	\$10,781	\$63,149	
1011101 - Network Services		\$10,180	\$10,180	
1011103 - Information Services		\$47,226	\$47,226	
1012006 - Finance Support Services		\$11,466	\$11,466	
1013001 - Human Resources		\$33,276	\$33,276	
1013003 - Wellness Program		\$37	\$37	
1015005 - Facilities Maintenance		\$34,708	\$34,708	
1015008 - Fleet		\$8,607	\$8,607	
8020000 - Insurance ISF Fund		\$109,562	\$109,562	
Total allocated additions:	<u>\$144,082</u>	<u>\$289,167</u>	<u>\$433,249</u>	<u>\$433,249</u>
Total to be allocated	<u><u>\$3,136,433</u></u>	<u><u>\$289,167</u></u>		<u><u>\$3,425,600</u></u>

Network Services
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Network Services & Desktop Support</u>	<u>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	\$2,992,351	\$537,349	\$351,232	\$746,922	\$57,556	\$6,820	\$218,505	\$328,322	\$140,072
Additions: 1st									
Other	\$144,082	\$63,497	\$12,593	\$17,088	\$8,025	\$951	\$13,702	\$17,953	\$3,775
Functional Cost	\$3,136,433	\$600,846	\$363,825	\$764,010	\$65,581	\$7,771	\$232,207	\$346,275	\$143,847
Reallocate Admin		(\$600,846)	\$85,962	\$182,804	\$14,086	\$1,669	\$53,478	\$80,355	\$34,282
Allocable Costs	\$3,136,433		\$449,787	\$946,814	\$79,667	\$9,440	\$285,685	\$426,630	\$178,129
1st Allocation	\$3,136,433		\$449,787	\$946,814	\$79,667	\$9,440	\$285,685	\$426,630	\$178,129
Additions: 2nd									
Other	\$289,167	\$127,436	\$25,273	\$34,295	\$16,107	\$1,909	\$27,500	\$36,030	\$7,576
Functional Cost	\$289,167	\$127,436	\$25,273	\$34,295	\$16,107	\$1,909	\$27,500	\$36,030	\$7,576
Reallocate Admin		(\$127,436)	\$18,232	\$38,772	\$2,988	\$354	\$11,342	\$17,043	\$7,271
Allocable Costs	\$289,167		\$43,505	\$73,067	\$19,095	\$2,263	\$38,842	\$53,073	\$14,847
2nd Allocation	\$289,167		\$43,505	\$73,067	\$19,095	\$2,263	\$38,842	\$53,073	\$14,847
Total allocated	\$3,425,600		\$493,292	\$1,019,881	\$98,762	\$11,703	\$324,527	\$479,703	\$192,976

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	\$216	\$648	\$317	\$461	\$4,596	\$260	
Functional Cost	<u>\$1,766</u>	<u>\$157,349</u>	<u>\$19,193</u>	<u>\$150,419</u>	<u>\$73,064</u>	<u>\$45,522</u>	<u>\$164,758</u>
Reallocate Admin	<u>\$379</u>	<u>\$38,352</u>	<u>\$4,620</u>	<u>\$36,701</u>	<u>\$16,757</u>	<u>\$11,078</u>	<u>\$40,323</u>
Allocable Costs	<u>\$2,145</u>	<u>\$195,701</u>	<u>\$23,813</u>	<u>\$187,120</u>	<u>\$89,821</u>	<u>\$56,600</u>	<u>\$205,081</u>
1st Allocation	<u>\$2,145</u>	<u>\$195,701</u>	<u>\$23,813</u>	<u>\$187,120</u>	<u>\$89,821</u>	<u>\$56,600</u>	<u>\$205,081</u>
Additions: 2nd							
Other	\$434	\$1,301	\$636	\$925	\$9,224	\$521	
Functional Cost	<u>\$434</u>	<u>\$1,301</u>	<u>\$636</u>	<u>\$925</u>	<u>\$9,224</u>	<u>\$521</u>	
Reallocate Admin	<u>\$80</u>	<u>\$8,134</u>	<u>\$980</u>	<u>\$7,784</u>	<u>\$3,554</u>	<u>\$2,349</u>	<u>\$8,553</u>
Allocable Costs	<u>\$514</u>	<u>\$9,435</u>	<u>\$1,616</u>	<u>\$8,709</u>	<u>\$12,778</u>	<u>\$2,870</u>	<u>\$8,553</u>
2nd Allocation	<u>\$514</u>	<u>\$9,435</u>	<u>\$1,616</u>	<u>\$8,709</u>	<u>\$12,778</u>	<u>\$2,870</u>	<u>\$8,553</u>
Total allocated	<u>\$2,659</u>	<u>\$205,136</u>	<u>\$25,429</u>	<u>\$195,829</u>	<u>\$102,599</u>	<u>\$59,470</u>	<u>\$213,634</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 %	\$5,180		\$5,180	\$536	\$5,716
Recreation Administration	565	1.189 %	\$5,350		\$5,350	\$554	\$5,904
Transportation/Plan Engineering	800	1.684 %	\$7,575		\$7,575	\$784	\$8,359
City Administration	500	1.053 %	\$4,735		\$4,735		\$4,735
City Attorney	500	1.053 %	\$4,735		\$4,735		\$4,735
City Clerk	400	0.842 %	\$3,788		\$3,788		\$3,788
Human Resources	800	1.684 %	\$7,575		\$7,575	\$784	\$8,359
Finance	1,700	3.579 %	\$16,098		\$16,098		\$16,098
Fleet	400	0.842 %	\$3,788		\$3,788	\$392	\$4,180
City Council	500	1.053 %	\$4,735		\$4,735	\$490	\$5,225
Police Administration	700	1.474 %	\$6,628		\$6,628	\$686	\$7,314
Fire Administration	400	0.842 %	\$3,788		\$3,788	\$392	\$4,180
FD601 Water Fund	3,238	6.817 %	\$30,661		\$30,661	\$3,173	\$33,834
FD602 Sewer Fund	3,402	7.162 %	\$32,214		\$32,214	\$3,333	\$35,547
FD705 Whale Rock Fund	160	0.337 %	\$1,515		\$1,515	\$157	\$1,672
Stormwater and Flood Control	433	0.912 %	\$4,100		\$4,100	\$424	\$4,524
FD621Transit Fund	205	0.432 %	\$1,941		\$1,941	\$201	\$2,142
Recreation Facilities	400	0.842 %	\$3,788		\$3,788	\$392	\$4,180
Building and Safety	1,450	3.053 %	\$13,730		\$13,730	\$1,421	\$15,151
Development Review	1,900	4.000 %	\$17,991		\$17,991	\$1,862	\$19,853
Economic Development	100	0.211 %	\$947		\$947	\$98	\$1,045
Natural Resource Protection	400	0.842 %	\$3,788		\$3,788	\$392	\$4,180
Community Development Admin	830	1.747 %	\$7,859		\$7,859	\$813	\$8,672
Parks Maintenance	1,500	3.158 %	\$14,204		\$14,204	\$1,470	\$15,674
Streets Maintenance	1,000	2.105 %	\$9,469		\$9,469	\$980	\$10,449
Traffic Signals & Lighting	200	0.421 %	\$1,894		\$1,894	\$196	\$2,090
Youth Services	900	1.895 %	\$8,522		\$8,522	\$882	\$9,404
Community Services	700	1.474 %	\$6,628		\$6,628	\$686	\$7,314
Ranger Program	800	1.684 %	\$7,575		\$7,575	\$784	\$8,359
Aquatics	600	1.263 %	\$5,682		\$5,682	\$588	\$6,270
Patrol	4,700	9.895 %	\$44,505		\$44,505	\$4,605	\$49,110
Investigations	1,300	2.737 %	\$12,310		\$12,310	\$1,274	\$13,584
Neighborhood Services	200	0.421 %	\$1,894		\$1,894	\$196	\$2,090
Traffic Safety	300	0.632 %	\$2,841		\$2,841	\$294	\$3,135
Emergency Response	4,600	9.684 %	\$43,558		\$43,558	\$4,507	\$48,065
Hazard Prevention	800	1.684 %	\$7,575		\$7,575	\$784	\$8,359
Golf Course	600	1.263 %	\$5,682		\$5,682	\$588	\$6,270
Police Support Services	2,100	4.421 %	\$19,885		\$19,885	\$2,058	\$21,943
Information Services	800	1.684 %	\$7,575		\$7,575	\$784	\$8,359
Fire Apparatus Service	200	0.421 %	\$1,894		\$1,894	\$196	\$2,090
FD611 Parking Fund	1,370	2.884 %	\$12,973		\$12,973	\$1,342	\$14,315

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 %	\$17,991		\$17,991	\$1,862	\$19,853
Tourism and Bid Promotion	175	0.368 %	\$1,657		\$1,657	\$171	\$1,828
Facilities Maintenance	400	0.842 %	\$3,788		\$3,788	\$392	\$4,180
Urban Forest Services	600	1.263 %	\$5,682		\$5,682	\$588	\$6,270
Swim Center Maintenance	300	0.632 %	\$2,841		\$2,841	\$294	\$3,135
FD208 Tourism Bid Fund	25	0.053 %	\$237		\$237	\$24	\$261
All Other	1,100	2.314 %	\$10,416		\$10,416	\$1,076	\$11,492
Total	47,500	100.000 %	\$449,787		\$449,787	\$43,505	\$493,292

(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 %	\$11,198		\$11,198	\$960	\$12,158
Fire Administration	425	0.914 %	\$8,653		\$8,653	\$742	\$9,395
Stormwater and Flood Control	715	1.537 %	\$14,557		\$14,557	\$1,248	\$15,805
Recreation Administration	600	1.290 %	\$12,216		\$12,216	\$1,047	\$13,263
Facilities Maintenance	500	1.075 %	\$10,180		\$10,180	\$873	\$11,053
Long Range Planning	400	0.860 %	\$8,144		\$8,144	\$698	\$8,842
Building and Safety	1,553	3.339 %	\$31,618		\$31,618	\$2,711	\$34,329
Development Review	1,390	2.989 %	\$28,300		\$28,300	\$2,426	\$30,726
Economic Development	100	0.215 %	\$2,036		\$2,036	\$175	\$2,211
Natural Resource Protection	200	0.430 %	\$4,072		\$4,072	\$349	\$4,421
Public Works Administration	700	1.505 %	\$14,252		\$14,252	\$1,222	\$15,474
Transportation/Plan Engineering	700	1.505 %	\$14,252		\$14,252	\$1,222	\$15,474
City Administration	1,600	3.440 %	\$32,575		\$32,575		\$32,575
City Attorney	460	0.989 %	\$9,365		\$9,365		\$9,365
City Clerk	535	1.150 %	\$10,892		\$10,892		\$10,892
Human Resources	775	1.666 %	\$15,779		\$15,779	\$1,353	\$17,132
Finance	1,550	3.333 %	\$31,557		\$31,557		\$31,557
Network Services	500	1.075 %	\$10,180		\$10,180		\$10,180
Recreation Facilities	436	0.938 %	\$8,877		\$8,877	\$761	\$9,638
Fleet	450	0.968 %	\$9,162		\$9,162	\$785	\$9,947
Information Services	400	0.860 %	\$8,144		\$8,144	\$698	\$8,842
Community Promotion	25	0.054 %	\$509		\$509	\$44	\$553
Community Development Admin	645	1.387 %	\$13,132		\$13,132	\$1,126	\$14,258
Parks Maintenance	1,510	3.247 %	\$30,743		\$30,743	\$2,636	\$33,379
Swim Center Maintenance	200	0.430 %	\$4,072		\$4,072	\$349	\$4,421
Urban Forest Services	450	0.968 %	\$9,162		\$9,162	\$785	\$9,947
Streets Maintenance	1,065	2.290 %	\$21,683		\$21,683	\$1,859	\$23,542
Traffic Signals & Lighting	200	0.430 %	\$4,072		\$4,072	\$349	\$4,421
Youth Services	1,978	4.253 %	\$40,271		\$40,271	\$3,453	\$43,724
Community Services	306	0.658 %	\$6,230		\$6,230	\$534	\$6,764
Ranger Program	775	1.666 %	\$15,779		\$15,779	\$1,353	\$17,132
Patrol	4,300	9.246 %	\$87,545		\$87,545	\$7,506	\$95,051
Investigations	1,200	2.580 %	\$24,431		\$24,431	\$2,095	\$26,526
Police Support Services	2,096	4.507 %	\$42,673		\$42,673	\$3,659	\$46,332
Neighborhood Services	319	0.686 %	\$6,495		\$6,495	\$557	\$7,052
Traffic Safety	400	0.860 %	\$8,144		\$8,144	\$698	\$8,842
Emergency Response	4,675	10.053 %	\$95,180		\$95,180	\$8,160	\$103,340
FD601 Water Fund	3,351	7.206 %	\$68,224		\$68,224	\$5,849	\$74,073
FD602 Sewer Fund	3,503	7.533 %	\$71,319		\$71,319	\$6,115	\$77,434
FD621Transit Fund	400	0.860 %	\$8,144		\$8,144	\$698	\$8,842
FD705 Whale Rock Fund	400	0.860 %	\$8,144		\$8,144	\$698	\$8,842

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 %	\$3,563		\$3,563	\$305	\$3,868
Golf Course	686	1.475 %	\$13,967		\$13,967	\$1,197	\$15,164
Aquatics	957	2.058 %	\$19,484		\$19,484	\$1,670	\$21,154
FD611 Parking Fund	1,100	2.365 %	\$22,395		\$22,395	\$1,920	\$24,315
Fire Apparatus Service	200	0.430 %	\$4,072		\$4,072	\$349	\$4,421
Commissions & Committees	100	0.215 %	\$2,036		\$2,036	\$175	\$2,211
FD205 CDBG Fund	100	0.215 %	\$2,036		\$2,036	\$175	\$2,211
Hazard Prevention	800	1.720 %	\$16,288		\$16,288	\$1,396	\$17,684
FD711 Hazardous Mat Task Force Fund	50	0.111 %	\$1,012		\$1,012	\$87	\$1,099
Total	46,505	100.000 %	\$946,814		\$946,814	\$73,067	\$1,019,881

(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 %	\$61,140		\$61,140	\$14,654	\$75,794
Emergency Response	10	23.256 %	\$18,527		\$18,527	\$4,441	\$22,968
Total	43	100.000 %	\$79,667		\$79,667	\$19,095	\$98,762

(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 %	\$186		\$186	\$50	\$236
Information Services	5	1.969 %	\$186		\$186	\$50	\$236
Facilities Maintenance	2	0.787 %	\$74		\$74	\$20	\$94
City Administration	8	3.150 %	\$297		\$297		\$297
Police Support Services	6	2.362 %	\$223		\$223	\$60	\$283
FD601 Water Fund	31	12.205 %	\$1,152		\$1,152	\$309	\$1,461
FD602 Sewer Fund	32	12.598 %	\$1,189		\$1,189	\$319	\$1,508
Finance	9	3.543 %	\$334		\$334		\$334
Human Resources	8	3.150 %	\$297		\$297	\$80	\$377
Community Development Admin	8	3.150 %	\$297		\$297	\$80	\$377
Recreation Administration	5	1.969 %	\$186		\$186	\$50	\$236
Police Administration	5	1.969 %	\$186		\$186	\$50	\$236
Fire Administration	5	1.969 %	\$186		\$186	\$50	\$236
Hazard Prevention	5	1.969 %	\$186		\$186	\$50	\$236
City Attorney	3	1.181 %	\$111		\$111		\$111
Public Works Administration	15	5.906 %	\$557		\$557	\$150	\$707
Transportation/Plan Engineering	4	1.575 %	\$149		\$149	\$40	\$189
Aquatics	2	0.787 %	\$74		\$74	\$20	\$94
Investigations	2	0.787 %	\$74		\$74	\$20	\$94
Traffic Safety	1	0.394 %	\$37		\$37	\$10	\$47
Economic Development	1	0.394 %	\$37		\$37	\$10	\$47
Natural Resource Protection	3	1.181 %	\$111		\$111	\$30	\$141
City Clerk	7	2.756 %	\$260		\$260		\$260
Fleet	5	1.969 %	\$186		\$186	\$50	\$236
Development Review	12	4.724 %	\$446		\$446	\$120	\$566
Streets Maintenance	3	1.181 %	\$111		\$111	\$30	\$141
Recreation Facilities	2	0.787 %	\$74		\$74	\$20	\$94
Ranger Program	3	1.181 %	\$111		\$111	\$30	\$141
Patrol	3	1.181 %	\$111		\$111	\$30	\$141
FD611 Parking Fund	4	1.575 %	\$149		\$149	\$40	\$189
CIP Project Engineering	7	2.756 %	\$260		\$260	\$70	\$330
Tourism and Bid Promotion	2	0.787 %	\$74		\$74	\$20	\$94
Building and Safety	6	2.362 %	\$223		\$223	\$60	\$283
Urban Forest Services	5	1.969 %	\$186		\$186	\$50	\$236
Swim Center Maintenance	1	0.394 %	\$37		\$37	\$10	\$47
Traffic Signals & Lighting	2	0.787 %	\$74		\$74	\$20	\$94
Youth Services	4	1.575 %	\$149		\$149	\$40	\$189
Community Services	3	1.181 %	\$111		\$111	\$30	\$141
Golf Course	2	0.787 %	\$74		\$74	\$20	\$94
Neighborhood Services	1	0.394 %	\$37		\$37	\$10	\$47
Fire Apparatus Service	2	0.787 %	\$74		\$74	\$20	\$94

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 %	\$490		\$490	\$125	\$615
Total	254	100.000 %	\$9,440		\$9,440	\$2,263	\$11,703

(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 %	\$550		\$550	\$78	\$628
Economic Development	8	0.038 %	\$110		\$110	\$16	\$126
Natural Resource Protection	32	0.154 %	\$440		\$440	\$63	\$503
City Attorney	40	0.192 %	\$550		\$550		\$550
City Clerk	132	0.635 %	\$1,814		\$1,814		\$1,814
Finance	736	3.541 %	\$10,116		\$10,116		\$10,116
Information Services	1,064	5.119 %	\$14,624		\$14,624	\$2,083	\$16,707
Human Resources	64	0.308 %	\$880		\$880	\$125	\$1,005
Community Development Admin	566	2.723 %	\$7,779		\$7,779	\$1,108	\$8,887
Development Review	652	3.137 %	\$8,961		\$8,961	\$1,277	\$10,238
Building and Safety	616	2.964 %	\$8,466		\$8,466	\$1,206	\$9,672
Public Works Administration	244	1.174 %	\$3,354		\$3,354	\$478	\$3,832
Parks Maintenance	320	1.539 %	\$4,398		\$4,398	\$627	\$5,025
Facilities Maintenance	432	2.078 %	\$5,937		\$5,937	\$846	\$6,783
Streets Maintenance	280	1.347 %	\$3,848		\$3,848	\$548	\$4,396
Stormwater and Flood Control	235	1.131 %	\$3,230		\$3,230	\$460	\$3,690
Traffic Signals & Lighting	516	2.482 %	\$7,092		\$7,092	\$1,010	\$8,102
Fleet	232	1.116 %	\$3,189		\$3,189	\$454	\$3,643
City Administration	40	0.192 %	\$550		\$550		\$550
Transportation/Plan Engineering	564	2.713 %	\$7,752		\$7,752	\$1,104	\$8,856
Recreation Administration	45	0.216 %	\$618		\$618	\$88	\$706
Recreation Facilities	32	0.154 %	\$440		\$440	\$63	\$503
Youth Services	72	0.346 %	\$990		\$990	\$141	\$1,131
Community Services	56	0.269 %	\$770		\$770	\$110	\$880
Ranger Program	64	0.308 %	\$880		\$880	\$125	\$1,005
Aquatics	48	0.231 %	\$660		\$660	\$94	\$754
Golf Course	48	0.231 %	\$660		\$660	\$94	\$754
Police Administration	56	0.269 %	\$770		\$770	\$110	\$880
Patrol	676	3.252 %	\$9,291		\$9,291	\$1,324	\$10,615
Investigations	404	1.944 %	\$5,553		\$5,553	\$791	\$6,344
Police Support Services	268	1.289 %	\$3,683		\$3,683	\$525	\$4,208
Neighborhood Services	316	1.520 %	\$4,343		\$4,343	\$619	\$4,962
Traffic Safety	324	1.559 %	\$4,453		\$4,453	\$634	\$5,087
Fire Administration	32	0.154 %	\$440		\$440	\$63	\$503
Emergency Response	768	3.695 %	\$10,555		\$10,555	\$1,504	\$12,059
Hazard Prevention	564	2.713 %	\$7,752		\$7,752	\$1,104	\$8,856
FD601 Water Fund	1,359	6.538 %	\$18,678		\$18,678	\$2,661	\$21,339
FD611 Parking Fund	110	0.529 %	\$1,512		\$1,512	\$215	\$1,727
FD602 Sewer Fund	1,772	8.525 %	\$24,355		\$24,355	\$3,470	\$27,825
FD621Transit Fund	416	2.001 %	\$5,718		\$5,718	\$815	\$6,533
FD705 Whale Rock Fund	713	3.430 %	\$9,800		\$9,800	\$1,396	\$11,196

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 %	\$4,838		\$4,838	\$689	\$5,527
Tourism and Bid Promotion	2	0.010 %	\$27		\$27	\$4	\$31
Urban Forest Services	248	1.193 %	\$3,409		\$3,409	\$486	\$3,895
Swim Center Maintenance	224	1.078 %	\$3,079		\$3,079	\$439	\$3,518
FD208 Tourism Bid Fund	14	0.067 %	\$192		\$192	\$27	\$219
All Other	4,990	24.011 %	\$68,579		\$68,579	\$9,768	\$78,347
Total	20,786	100.000 %	\$285,685		\$285,685	\$38,842	\$324,527

(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 %	\$2,698		\$2,698	\$357	\$3,055
Economic Development	4	0.127 %	\$540		\$540	\$71	\$611
Natural Resource Protection	16	0.506 %	\$2,159		\$2,159	\$286	\$2,445
City Attorney	34	1.075 %	\$4,587		\$4,587		\$4,587
City Clerk	70	2.214 %	\$9,445		\$9,445		\$9,445
Finance	68	2.151 %	\$9,175		\$9,175		\$9,175
Information Services	23	0.727 %	\$3,103		\$3,103	\$411	\$3,514
Human Resources	32	1.012 %	\$4,318		\$4,318	\$572	\$4,890
Community Development Admin	23	0.727 %	\$3,103		\$3,103	\$411	\$3,514
Development Review	53	1.676 %	\$7,151		\$7,151	\$947	\$8,098
Building and Safety	41	1.297 %	\$5,532		\$5,532	\$733	\$6,265
Public Works Administration	33	1.044 %	\$4,452		\$4,452	\$590	\$5,042
Parks Maintenance	21	0.664 %	\$2,833		\$2,833	\$375	\$3,208
Facilities Maintenance	20	0.633 %	\$2,698		\$2,698	\$357	\$3,055
Streets Maintenance	17	0.538 %	\$2,294		\$2,294	\$304	\$2,598
Traffic Signals & Lighting	11	0.348 %	\$1,484		\$1,484	\$197	\$1,681
Fleet	17	0.538 %	\$2,294		\$2,294	\$304	\$2,598
City Administration	20	0.633 %	\$2,698		\$2,698		\$2,698
Transportation/Plan Engineering	22	0.696 %	\$2,968		\$2,968	\$393	\$3,361
Recreation Administration	17	0.538 %	\$2,294		\$2,294	\$304	\$2,598
Recreation Facilities	61	1.929 %	\$8,230		\$8,230	\$1,090	\$9,320
Youth Services	28	0.886 %	\$3,778		\$3,778	\$500	\$4,278
Community Services	22	0.696 %	\$2,968		\$2,968	\$393	\$3,361
Ranger Program	25	0.791 %	\$3,373		\$3,373	\$447	\$3,820
Aquatics	29	0.917 %	\$3,913		\$3,913	\$518	\$4,431
Golf Course	14	0.443 %	\$1,889		\$1,889	\$250	\$2,139
Police Administration	44	1.392 %	\$5,937		\$5,937	\$786	\$6,723
Patrol	162	5.123 %	\$21,858		\$21,858	\$2,895	\$24,753
Investigations	36	1.139 %	\$4,857		\$4,857	\$643	\$5,500
Police Support Services	336	10.626 %	\$45,334		\$45,334	\$6,004	\$51,338
Neighborhood Services	5	0.158 %	\$675		\$675	\$89	\$764
Traffic Safety	28	0.886 %	\$3,778		\$3,778	\$500	\$4,278
Fire Administration	24	0.759 %	\$3,238		\$3,238	\$429	\$3,667
Emergency Response	246	7.780 %	\$33,191		\$33,191	\$4,396	\$37,587
Hazard Prevention	29	0.917 %	\$3,913		\$3,913	\$518	\$4,431
FD601 Water Fund	225	7.116 %	\$30,358		\$30,358	\$4,021	\$34,379
FD611 Parking Fund	248	7.843 %	\$33,461		\$33,461	\$4,432	\$37,893
FD602 Sewer Fund	240	7.590 %	\$32,382		\$32,382	\$4,289	\$36,671
FD621Transit Fund	24	0.759 %	\$3,238		\$3,238	\$429	\$3,667
FD705 Whale Rock Fund	17	0.538 %	\$2,294		\$2,294	\$304	\$2,598
Stormwater and Flood Control	4	0.127 %	\$540		\$540	\$71	\$611

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 %	\$7,151		\$7,151	\$947	\$8,098
Tourism and Bid Promotion	7	0.221 %	\$944		\$944	\$125	\$1,069
Urban Forest Services	5	0.158 %	\$675		\$675	\$89	\$764
Swim Center Maintenance	14	0.443 %	\$1,889		\$1,889	\$250	\$2,139
FD208 Tourism Bid Fund	1	0.032 %	\$135		\$135	\$18	\$153
All Other	673	21.278 %	\$90,805		\$90,805	\$12,028	\$102,833
Total	3,162	100.000 %	\$426,630		\$426,630	\$53,073	\$479,703

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

Source:

Network Services Detail allocation of Radios							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>
City Administration	1	0.284 %	\$506		\$506		\$506
Police Administration	5	1.420 %	\$2,530		\$2,530	\$211	\$2,741
Fire Administration	5	1.420 %	\$2,530		\$2,530	\$211	\$2,741
FD601 Water Fund	32	9.091 %	\$16,194		\$16,194	\$1,354	\$17,548
FD602 Sewer Fund	15	4.261 %	\$7,591		\$7,591	\$634	\$8,225
Stormwater and Flood Control	1	0.284 %	\$506		\$506	\$42	\$548
FD611 Parking Fund	5	1.420 %	\$2,530		\$2,530	\$211	\$2,741
FD621Transit Fund	28	7.955 %	\$14,169		\$14,169	\$1,184	\$15,353
Recreation Facilities	2	0.568 %	\$1,012		\$1,012	\$85	\$1,097
Building and Safety	4	1.136 %	\$2,024		\$2,024	\$169	\$2,193
Parks Maintenance	15	4.261 %	\$7,591		\$7,591	\$634	\$8,225
Traffic Signals & Lighting	2	0.568 %	\$1,012		\$1,012	\$85	\$1,097
Ranger Program	3	0.852 %	\$1,518		\$1,518	\$127	\$1,645
Patrol	68	19.318 %	\$34,411		\$34,411	\$2,876	\$37,287
Investigations	24	6.818 %	\$12,145		\$12,145	\$1,015	\$13,160
Police Support Services	7	1.989 %	\$3,542		\$3,542	\$296	\$3,838
Neighborhood Services	6	1.705 %	\$3,036		\$3,036	\$254	\$3,290
Traffic Safety	11	3.125 %	\$5,567		\$5,567	\$465	\$6,032
Emergency Response	77	21.875 %	\$38,966		\$38,966	\$3,257	\$42,223
Hazard Prevention	10	2.841 %	\$5,060		\$5,060	\$423	\$5,483
Economic Development	1	0.284 %	\$506		\$506	\$42	\$548
Streets Maintenance	12	3.409 %	\$6,073		\$6,073	\$508	\$6,581
Fleet	2	0.568 %	\$1,012		\$1,012	\$85	\$1,097
CIP Project Engineering	7	1.989 %	\$3,542		\$3,542	\$296	\$3,838
Urban Forest Services	2	0.568 %	\$1,012		\$1,012	\$85	\$1,097
Facilities Maintenance	5	1.420 %	\$2,530		\$2,530	\$211	\$2,741
All Other	2	0.571 %	\$1,014		\$1,014	\$87	\$1,101
Total	352	100.000 %	\$178,129		\$178,129	\$14,847	\$192,976

(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 %	\$1,144		\$1,144	\$274	\$1,418
FD602 Sewer Fund	24	40.000 %	\$858		\$858	\$206	\$1,064
FD705 Whale Rock Fund	4	6.667 %	\$143		\$143	\$34	\$177
Total	60	100.000 %	\$2,145		\$2,145	\$514	\$2,659

(A) Alloc basis:

Number of Controllers by Fund/Div/Dept

Source:

Network Services
Detail allocation of
Cell Phones

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Public Works Administration	2	2.597 %	\$5,083		\$5,083	\$245	\$5,328
City Council	2	2.597 %	\$5,083		\$5,083	\$245	\$5,328
FD601 Water Fund	11	14.286 %	\$27,957		\$27,957	\$1,348	\$29,305
FD602 Sewer Fund	1	1.299 %	\$2,542		\$2,542	\$123	\$2,665
Parks Maintenance	4	5.195 %	\$10,166		\$10,166	\$490	\$10,656
Streets Maintenance	1	1.299 %	\$2,542		\$2,542	\$123	\$2,665
Traffic Signals & Lighting	1	1.299 %	\$2,542		\$2,542	\$123	\$2,665
Youth Services	14	18.182 %	\$35,582		\$35,582	\$1,715	\$37,297
Ranger Program	3	3.896 %	\$7,625		\$7,625	\$368	\$7,993
Patrol	9	11.688 %	\$22,874		\$22,874	\$1,103	\$23,977
Investigations	2	2.597 %	\$5,083		\$5,083	\$245	\$5,328
Emergency Response	5	6.494 %	\$12,708		\$12,708	\$613	\$13,321
Golf Course	2	2.597 %	\$5,083		\$5,083	\$245	\$5,328
Aquatics	1	1.299 %	\$2,542		\$2,542	\$123	\$2,665
Development Review	1	1.299 %	\$2,542		\$2,542	\$123	\$2,665
Community Development Admin	1	1.299 %	\$2,542		\$2,542	\$123	\$2,665
CIP Project Engineering	3	3.896 %	\$7,625		\$7,625	\$368	\$7,993
Urban Forest Services	2	2.597 %	\$5,083		\$5,083	\$245	\$5,328
Facilities Maintenance	1	1.299 %	\$2,542		\$2,542	\$123	\$2,665
Recreation Facilities	2	2.597 %	\$5,083		\$5,083	\$245	\$5,328
FD621Transit Fund	8	10.390 %	\$20,333		\$20,333	\$980	\$21,313
FD705 Whale Rock Fund	1	1.298 %	\$2,539		\$2,539	\$119	\$2,658
Total	77	100.000 %	\$195,701		\$195,701	\$9,435	\$205,136

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

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 %	\$232		\$232		\$232
Information Services	6	1.463 %	\$348		\$348	\$24	\$372
Human Resources	2	0.488 %	\$116		\$116	\$8	\$124
Building and Safety	15	3.659 %	\$871		\$871	\$60	\$931
Public Works Administration	3	0.732 %	\$174		\$174	\$12	\$186
Parks Maintenance	12	2.927 %	\$697		\$697	\$48	\$745
Streets Maintenance	12	2.927 %	\$697		\$697	\$48	\$745
Fleet	5	1.220 %	\$290		\$290	\$20	\$310
Police Administration	6	1.463 %	\$348		\$348	\$24	\$372
Patrol	56	13.659 %	\$3,253		\$3,253	\$226	\$3,479
Investigations	23	5.610 %	\$1,336		\$1,336	\$93	\$1,429
Police Support Services	3	0.732 %	\$174		\$174	\$12	\$186
Fire Administration	9	2.195 %	\$523		\$523	\$36	\$559
Emergency Response	28	6.829 %	\$1,626		\$1,626	\$113	\$1,739
Hazard Prevention	11	2.683 %	\$639		\$639	\$44	\$683
FD601 Water Fund	40	9.756 %	\$2,323		\$2,323	\$161	\$2,484
FD602 Sewer Fund	48	11.707 %	\$2,788		\$2,788	\$193	\$2,981
FD621Transit Fund	28	6.829 %	\$1,626		\$1,626	\$113	\$1,739
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 %	\$929		\$929	\$64	\$993
City Attorney	1	0.244 %	\$58		\$58		\$58
Youth Services	5	1.220 %	\$290		\$290	\$20	\$310
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 %	\$348		\$348	\$24	\$372
City Council	7	1.707 %	\$407		\$407	\$28	\$435
CIP Project Engineering	9	2.195 %	\$523		\$523	\$36	\$559
Tourism and Bid Promotion	1	0.244 %	\$58		\$58	\$4	\$62
Urban Forest Services	5	1.220 %	\$290		\$290	\$20	\$310
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 %	\$290		\$290	\$20	\$310
All Other	23	5.606 %	\$1,341		\$1,341	\$97	\$1,438
Total	410	100.000 %	\$23,813		\$23,813	\$1,616	\$25,429

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 %	\$7,384		\$7,384	\$369	\$7,753
Recreation Administration	27	2.804 %	\$5,246		\$5,246	\$262	\$5,508
Transportation/Plan Engineering	13	1.350 %	\$2,526		\$2,526	\$126	\$2,652
City Administration	15	1.558 %	\$2,915		\$2,915		\$2,915
City Attorney	9	0.935 %	\$1,749		\$1,749		\$1,749
City Clerk	11	1.142 %	\$2,137		\$2,137		\$2,137
Human Resources	11	1.142 %	\$2,137		\$2,137	\$107	\$2,244
Finance	31	3.219 %	\$6,024		\$6,024		\$6,024
Facilities Maintenance	22	2.285 %	\$4,275		\$4,275	\$214	\$4,489
Fleet	7	0.727 %	\$1,360		\$1,360	\$68	\$1,428
Police Administration	48	4.984 %	\$9,327		\$9,327	\$466	\$9,793
Fire Administration	48	4.984 %	\$9,327		\$9,327	\$466	\$9,793
FD601 Water Fund	53	5.504 %	\$10,298		\$10,298	\$515	\$10,813
FD602 Sewer Fund	43	4.465 %	\$8,355		\$8,355	\$417	\$8,772
FD611 Parking Fund	64	6.646 %	\$12,436		\$12,436	\$621	\$13,057
FD621Transit Fund	9	0.935 %	\$1,749		\$1,749	\$87	\$1,836
Recreation Facilities	21	2.181 %	\$4,080		\$4,080	\$204	\$4,284
Long Range Planning	6	0.623 %	\$1,166		\$1,166	\$58	\$1,224
Building and Safety	22	2.285 %	\$4,275		\$4,275	\$214	\$4,489
Development Review	18	1.869 %	\$3,498		\$3,498	\$175	\$3,673
Economic Development	3	0.312 %	\$583		\$583	\$29	\$612
Natural Resource Protection	2	0.208 %	\$389		\$389	\$19	\$408
Information Services	6	0.623 %	\$1,166		\$1,166	\$58	\$1,224
Community Development Admin	18	1.869 %	\$3,498		\$3,498	\$175	\$3,673
Parks Maintenance	34	3.531 %	\$6,607		\$6,607	\$330	\$6,937
Streets Maintenance	6	0.623 %	\$1,166		\$1,166	\$58	\$1,224
Traffic Signals & Lighting	4	0.415 %	\$777		\$777	\$39	\$816
Youth Services	10	1.038 %	\$1,943		\$1,943	\$97	\$2,040
Community Services	7	0.727 %	\$1,360		\$1,360	\$68	\$1,428
Ranger Program	4	0.415 %	\$777		\$777	\$39	\$816
Aquatics	14	1.454 %	\$2,720		\$2,720	\$136	\$2,856
Patrol	79	8.204 %	\$15,350		\$15,350	\$767	\$16,117
Investigations	21	2.181 %	\$4,080		\$4,080	\$204	\$4,284
Police Support Services	44	4.569 %	\$8,550		\$8,550	\$427	\$8,977
Neighborhood Services	2	0.208 %	\$389		\$389	\$19	\$408
Traffic Safety	4	0.415 %	\$777		\$777	\$39	\$816
Emergency Response	102	10.592 %	\$19,820		\$19,820	\$990	\$20,810
Hazard Prevention	11	1.142 %	\$2,137		\$2,137	\$107	\$2,244
Golf Course	4	0.415 %	\$777		\$777	\$39	\$816
Fire Apparatus Service	2	0.208 %	\$389		\$389	\$19	\$408
City Council	7	0.727 %	\$1,360		\$1,360	\$68	\$1,428

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 %	\$4,275		\$4,275	\$214	\$4,489
Urban Forest Services	10	1.038 %	\$1,943		\$1,943	\$97	\$2,040
Swim Center Maintenance	2	0.208 %	\$389		\$389	\$19	\$408
FD705 Whale Rock Fund	5	0.519 %	\$972		\$972	\$49	\$1,021
Risk Management	3	0.312 %	\$583		\$583	\$29	\$612
All Other	21	2.178 %	\$4,079		\$4,079	\$205	\$4,284
Total	963	100.000 %	\$187,120		\$187,120	\$8,709	\$195,829

(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 %	\$20,728		\$20,728	\$2,949	\$23,677
Fire Administration	200	15.385 %	\$13,819		\$13,819	\$1,966	\$15,785
FD601 Water Fund	150	11.538 %	\$10,364		\$10,364	\$1,474	\$11,838
FD602 Sewer Fund	150	11.538 %	\$10,364		\$10,364	\$1,474	\$11,838
FD621Transit Fund	200	15.385 %	\$13,819		\$13,819	\$1,966	\$15,785
Public Works Administration	200	15.385 %	\$13,819		\$13,819	\$1,966	\$15,785
Traffic Signals & Lighting	100	7.692 %	\$6,908		\$6,908	\$983	\$7,891
Total	1,300	100.000 %	\$89,821		\$89,821	\$12,778	\$102,599

(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 %	\$16,171		\$16,171	\$820	\$16,991
Fire Administration	2	28.571 %	\$16,171		\$16,171	\$820	\$16,991
Public Works Administration	1	14.286 %	\$8,086		\$8,086	\$410	\$8,496
FD705 Whale Rock Fund	2	28.572 %	\$16,172		\$16,172	\$820	\$16,992
Total	7	100.000 %	\$56,600		\$56,600	\$2,870	\$59,470

(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 %	\$54,857		\$54,857	\$2,288	\$57,145
FD602 Sewer Fund	2,242	1.361 %	\$2,791		\$2,791	\$116	\$2,907
FD601 Water Fund	3,274	1.987 %	\$4,075		\$4,075	\$170	\$4,245
FD705 Whale Rock Fund	7,856	4.768 %	\$9,779		\$9,779	\$408	\$10,187
Patrol	85,704	52.018 %	\$106,679		\$106,679	\$4,449	\$111,128
Recreation Administration	19,113	11.601 %	\$23,791		\$23,791	\$992	\$24,783
Emergency Response	2,498	1.516 %	\$3,109		\$3,109	\$130	\$3,239
Total	164,758	100.000 %	\$205,081		\$205,081	\$8,553	\$213,634

(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 Administration	\$44,450	\$4,735	\$32,575		\$297	\$550	\$2,698	\$506	
City Attorney	\$21,155	\$4,735	\$9,365		\$111	\$550	\$4,587		
City Clerk	\$28,394	\$3,788	\$10,892		\$260	\$1,814	\$9,445		
Finance	\$73,536	\$16,098	\$31,557		\$334	\$10,116	\$9,175		
Network Services	\$10,180		\$10,180						
Information Services	\$39,254	\$8,359	\$8,842		\$236	\$16,707	\$3,514		
Human Resources	\$34,131	\$8,359	\$17,132		\$377	\$1,005	\$4,890		
Risk Management	\$612								
Public Works Administration	\$68,319	\$5,716	\$15,474		\$707	\$3,832	\$5,042		
Facilities Maintenance	\$35,432	\$4,180	\$11,053		\$94	\$6,783	\$3,055	\$2,741	
Fleet	\$23,439	\$4,180	\$9,947		\$236	\$3,643	\$2,598	\$1,097	
CIP Project Engineering	\$50,687	\$19,853			\$330	\$5,527	\$8,098	\$3,838	
Transportation/Plan Engineering	\$38,891	\$8,359	\$15,474		\$189	\$8,856	\$3,361		
City Council	\$16,335	\$5,225			\$236	\$628	\$3,055		
Economic Development	\$5,200	\$1,045	\$2,211		\$47	\$126	\$611	\$548	
Natural Resource Protection	\$12,160	\$4,180	\$4,421		\$141	\$503	\$2,445		
Tourism and Bid Promotion	\$3,084	\$1,828			\$94	\$31	\$1,069		
Community Promotion	\$553		\$553						
Community Development Admin	\$99,315	\$8,672	\$14,258		\$377	\$8,887	\$3,514		
Commissions & Committees	\$2,211		\$2,211						
Development Review	\$75,819	\$19,853	\$30,726		\$566	\$10,238	\$8,098		
Long Range Planning	\$10,066		\$8,842						
Building and Safety	\$73,313	\$15,151	\$34,329		\$283	\$9,672	\$6,265	\$2,193	
Parks Maintenance	\$83,849	\$15,674	\$33,379			\$5,025	\$3,208	\$8,225	
Swim Center Maintenance	\$13,730	\$3,135	\$4,421		\$47	\$3,518	\$2,139		
Urban Forest Services	\$29,887	\$6,270	\$9,947		\$236	\$3,895	\$764	\$1,097	
Streets Maintenance	\$52,341	\$10,449	\$23,542		\$141	\$4,396	\$2,598	\$6,581	
Traffic Signals & Lighting	\$29,043	\$2,090	\$4,421		\$94	\$8,102	\$1,681	\$1,097	
Stormwater and Flood Control	\$25,178	\$4,524	\$15,805			\$3,690	\$611	\$548	
Recreation Administration	\$53,060	\$5,904	\$13,263		\$236	\$706	\$2,598		
Recreation Facilities	\$34,444	\$4,180	\$9,638		\$94	\$503	\$9,320	\$1,097	
Youth Services	\$98,373	\$9,404	\$43,724		\$189	\$1,131	\$4,278		
Community Services	\$19,888	\$7,314	\$6,764		\$141	\$880	\$3,361		
Ranger Program	\$41,097	\$8,359	\$17,132		\$141	\$1,005	\$3,820	\$1,645	
Aquatics	\$38,224	\$6,270	\$21,154		\$94	\$754	\$4,431		
Golf Course	\$30,627	\$6,270	\$15,164		\$94	\$754	\$2,139		
Police Administration	\$80,885	\$7,314	\$12,158		\$236	\$880	\$6,723	\$2,741	
Patrol	\$447,452	\$49,110	\$95,051	\$75,794	\$141	\$10,615	\$24,753	\$37,287	
Investigations	\$76,249	\$13,584	\$26,526		\$94	\$6,344	\$5,500	\$13,160	

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 Administration		\$174	\$2,915			
City Attorney		\$58	\$1,749			
City Clerk		\$58	\$2,137			
Finance		\$232	\$6,024			
Network Services						
Information Services		\$372	\$1,224			
Human Resources		\$124	\$2,244			
Risk Management			\$612			
Public Works Administration	\$5,328	\$186	\$7,753	\$15,785	\$8,496	
Facilities Maintenance	\$2,665	\$372	\$4,489			
Fleet		\$310	\$1,428			
CIP Project Engineering	\$7,993	\$559	\$4,489			
Transportation/Plan Engineering			\$2,652			
City Council	\$5,328	\$435	\$1,428			
Economic Development			\$612			
Natural Resource Protection		\$62	\$408			
Tourism and Bid Promotion		\$62				
Community Promotion						
Community Development Admin	\$2,665	\$124	\$3,673			\$57,145
Commissions & Committees						
Development Review	\$2,665		\$3,673			
Long Range Planning			\$1,224			
Building and Safety		\$931	\$4,489			
Parks Maintenance	\$10,656	\$745	\$6,937			
Swim Center Maintenance		\$62	\$408			
Urban Forest Services	\$5,328	\$310	\$2,040			
Streets Maintenance	\$2,665	\$745	\$1,224			
Traffic Signals & Lighting	\$2,665	\$186	\$816	\$7,891		
Stormwater and Flood Control						
Recreation Administration		\$62	\$5,508			\$24,783
Recreation Facilities	\$5,328		\$4,284			
Youth Services	\$37,297	\$310	\$2,040			
Community Services			\$1,428			
Ranger Program	\$7,993	\$186	\$816			
Aquatics	\$2,665		\$2,856			
Golf Course	\$5,328	\$62	\$816			
Police Administration		\$372	\$9,793	\$23,677	\$16,991	
Patrol	\$23,977	\$3,479	\$16,117			\$111,128
Investigations	\$5,328	\$1,429	\$4,284			

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	\$137,105	\$21,943	\$46,332		\$283	\$4,208	\$51,338	\$3,838	
Neighborhood Services	\$18,737	\$2,090	\$7,052		\$47	\$4,962	\$764	\$3,290	
Traffic Safety	\$28,361	\$3,135	\$8,842		\$47	\$5,087	\$4,278	\$6,032	
Fire Administration	\$63,850	\$4,180	\$9,395		\$236	\$503	\$3,667	\$2,741	
Emergency Response	\$305,351	\$48,065	\$103,340	\$22,968		\$12,059	\$37,587	\$42,223	
Hazard Prevention	\$47,976	\$8,359	\$17,684		\$236	\$8,856	\$4,431	\$5,483	
Fire Apparatus Service	\$7,075	\$2,090	\$4,421		\$94				
FD205 CDBG Fund	\$2,211		\$2,211						
FD208 Tourism Bid Fund	\$4,501	\$261	\$3,868			\$219	\$153		
FD601 Water Fund	\$242,737	\$33,834	\$74,073		\$1,461	\$21,339	\$34,379	\$17,548	\$1,418
FD602 Sewer Fund	\$217,437	\$35,547	\$77,434		\$1,508	\$27,825	\$36,671	\$8,225	\$1,064
FD611 Parking Fund	\$95,230	\$14,315	\$24,315		\$189	\$1,727	\$37,893	\$2,741	
FD621Transit Fund	\$77,257	\$2,142	\$8,842		\$47	\$6,533	\$3,667	\$15,353	
FD705 Whale Rock Fund	\$55,700	\$1,672	\$8,842		\$47	\$11,196	\$2,598		\$177
FD711 Hazardous Mat Task Force Fund	\$1,099		\$1,099						
All Other	\$200,110	\$11,492			\$615	\$78,347	\$102,833	\$1,101	
Total	\$3,425,600	\$493,292	\$1,019,881	\$98,762	\$11,703	\$324,527	\$479,703	\$192,976	\$2,659

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	\$8,977			
Neighborhood Services		\$124	\$408			
Traffic Safety		\$124	\$816			
Fire Administration		\$559	\$9,793	\$15,785	\$16,991	
Emergency Response	\$13,321	\$1,739	\$20,810			\$3,239
Hazard Prevention		\$683	\$2,244			
Fire Apparatus Service		\$62	\$408			
FD205 CDBG Fund						
FD208 Tourism Bid Fund						
FD601 Water Fund	\$29,305	\$2,484	\$10,813	\$11,838		\$4,245
FD602 Sewer Fund	\$2,665	\$2,981	\$8,772	\$11,838		\$2,907
FD611 Parking Fund		\$993	\$13,057			
FD621Transit Fund	\$21,313	\$1,739	\$1,836	\$15,785		
FD705 Whale Rock Fund	\$2,658	\$310	\$1,021		\$16,992	\$10,187
FD711 Hazardous Mat Task Force Fund						
All Other		\$1,438	\$4,284			
Total	\$205,136	\$25,429	\$195,829	\$102,599	\$59,470	\$213,634

SCHEDULE 7.01

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	
1011001 - City Administration	\$35,850	\$12,447	\$48,297	
1011501 - City Attorney	\$10,205	\$1,538	\$11,743	
1011021 - City Clerk	\$1,352	\$323	\$1,675	
1012000 - Finance	\$11,554	\$2,761	\$14,315	
1011101 - Network Services	\$35,146	\$4,108	\$39,254	
1011103 - Information Services		\$4,604	\$4,604	
1012006 - Finance Support Services		\$1,343	\$1,343	
1013001 - Human Resources		\$14,142	\$14,142	
1013003 - Wellness Program		\$30	\$30	
1015005 - Facilities Maintenance		\$9,098	\$9,098	
8020000 - Insurance ISF Fund		\$46,139	\$46,139	
Total allocated additions:	<u>\$98,913</u>	<u>\$96,533</u>	<u>\$195,446</u>	<u>\$195,446</u>
Total to be allocated	<u>\$1,130,500</u>	<u>\$96,533</u>		<u>\$1,227,033</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	\$98,913	\$98,913		
Functional Cost	\$1,130,500	\$169,068	\$595,078	\$366,354
Reallocate Admin		(\$169,068)	\$104,645	\$64,423
Allocable Costs	\$1,130,500		\$699,723	\$430,777
1st Allocation	\$1,130,500		\$699,723	\$430,777
Additions: 2nd				
Other	\$96,533	\$96,533		
Functional Cost	\$96,533	\$96,533		
Reallocate Admin		(\$96,533)	\$59,749	\$36,784
Allocable Costs	\$96,533		\$59,749	\$36,784
2nd Allocation	\$96,533		\$59,749	\$36,784
Total allocated	\$1,227,033		\$759,472	\$467,561

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 %	\$36,393		\$36,393		\$36,393
Public Works Administration	363	6.293 %	\$44,036		\$44,036	\$4,477	\$48,513
Community Development Admin	1,610	27.913 %	\$195,311		\$195,311	\$19,859	\$215,170
FD601 Water Fund	258	4.473 %	\$31,298		\$31,298	\$3,182	\$34,480
FD602 Sewer Fund	231	4.005 %	\$28,023		\$28,023	\$2,849	\$30,872
Fire Administration	701	12.153 %	\$85,039		\$85,039	\$8,647	\$93,686
Police Administration	881	15.274 %	\$106,875		\$106,875	\$10,867	\$117,742
Recreation Administration	248	4.300 %	\$30,085		\$30,085	\$3,059	\$33,144
City Administration	527	9.137 %	\$63,931		\$63,931		\$63,931
City Attorney	97	1.682 %	\$11,767		\$11,767		\$11,767
Stormwater and Flood Control	357	6.189 %	\$43,308		\$43,308	\$4,403	\$47,711
FD705 Whale Rock Fund	17	0.295 %	\$2,062		\$2,062	\$210	\$2,272
FD621Transit Fund	17	0.295 %	\$2,062		\$2,062	\$210	\$2,272
FD611 Parking Fund	161	2.790 %	\$19,533		\$19,533	\$1,986	\$21,519
Total	5,768	100.000 %	\$699,723		\$699,723	\$59,749	\$759,472

(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 %	\$4,333		\$4,333	\$409	\$4,742
Facilities Maintenance	500	1.257 %	\$5,417		\$5,417	\$512	\$5,929
Streets Maintenance	965	2.427 %	\$10,454		\$10,454	\$988	\$11,442
Stormwater and Flood Control	615	1.547 %	\$6,662		\$6,662	\$629	\$7,291
Traffic Signals & Lighting	200	0.503 %	\$2,167		\$2,167	\$205	\$2,372
Transportation/Plan Engineering	600	1.509 %	\$6,500		\$6,500	\$614	\$7,114
Recreation Administration	400	1.006 %	\$4,333		\$4,333	\$409	\$4,742
Recreation Facilities	100	0.251 %	\$1,083		\$1,083	\$102	\$1,185
Youth Services	200	0.503 %	\$2,167		\$2,167	\$205	\$2,372
Community Services	200	0.503 %	\$2,167		\$2,167	\$205	\$2,372
Ranger Program	300	0.754 %	\$3,250		\$3,250	\$307	\$3,557
Aquatics	100	0.251 %	\$1,083		\$1,083	\$102	\$1,185
Golf Course	400	1.006 %	\$4,333		\$4,333	\$409	\$4,742
Police Administration	650	1.635 %	\$7,041		\$7,041	\$665	\$7,706
Patrol	4,600	11.568 %	\$49,832		\$49,832	\$4,708	\$54,540
Investigations	1,100	2.766 %	\$11,916		\$11,916	\$1,126	\$13,042
Police Support Services	2,000	5.030 %	\$21,666		\$21,666	\$2,047	\$23,713
Neighborhood Services	100	0.251 %	\$1,083		\$1,083	\$102	\$1,185
Traffic Safety	400	1.006 %	\$4,333		\$4,333	\$409	\$4,742
Fire Administration	400	1.006 %	\$4,333		\$4,333	\$409	\$4,742
Emergency Response	4,500	11.316 %	\$48,749		\$48,749	\$4,606	\$53,355
Hazard Prevention	600	1.509 %	\$6,500		\$6,500	\$614	\$7,114
FD208 Tourism Bid Fund	175	0.440 %	\$1,896		\$1,896	\$179	\$2,075
FD601 Water Fund	3,525	8.865 %	\$38,187		\$38,187	\$3,608	\$41,795
FD602 Sewer Fund	2,995	7.532 %	\$32,445		\$32,445	\$3,065	\$35,510
FD621Transit Fund	300	0.754 %	\$3,250		\$3,250	\$307	\$3,557
FD705 Whale Rock Fund	390	0.981 %	\$4,225		\$4,225	\$399	\$4,624
City Administration	400	1.006 %	\$4,333		\$4,333		\$4,333
Economic Development	100	0.251 %	\$1,083		\$1,083	\$102	\$1,185
Natural Resource Protection	200	0.503 %	\$2,167		\$2,167	\$205	\$2,372
Community Promotion	25	0.063 %	\$271		\$271	\$26	\$297
City Attorney	300	0.754 %	\$3,250		\$3,250		\$3,250
City Clerk	500	1.257 %	\$5,417		\$5,417		\$5,417
Finance	1,200	3.018 %	\$13,000		\$13,000		\$13,000
Network Services	1,000	2.515 %	\$10,833		\$10,833		\$10,833
Information Services	425	1.069 %	\$4,604		\$4,604		\$4,604
Human Resources	600	1.509 %	\$6,500		\$6,500	\$614	\$7,114
Community Development Admin	550	1.383 %	\$5,958		\$5,958	\$563	\$6,521
Building and Safety	1,350	3.395 %	\$14,625		\$14,625	\$1,382	\$16,007
Public Works Administration	600	1.509 %	\$6,500		\$6,500	\$614	\$7,114
Parks Maintenance	1,200	3.018 %	\$13,000		\$13,000	\$1,228	\$14,228

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 %	\$1,083		\$1,083	\$102	\$1,185
Fire Apparatus Service	200	0.503 %	\$2,167		\$2,167	\$205	\$2,372
Fleet	450	1.132 %	\$4,875		\$4,875	\$461	\$5,336
FD205 CDBG Fund	50	0.126 %	\$542		\$542	\$51	\$593
FD611 Parking Fund	1,000	2.515 %	\$10,833		\$10,833	\$1,023	\$11,856
CIP Project Engineering	1,500	3.772 %	\$16,250		\$16,250	\$1,535	\$17,785
Development Review	1,300	3.269 %	\$14,081		\$14,081	\$1,333	\$15,414
Total	39,765	100.000 %	\$430,777		\$430,777	\$36,784	\$467,561

(A) Alloc basis:

Source:

Information Services
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Information Services</u>	<u>Enterprise Apps</u>
City Administration	\$68,264	\$63,931	\$4,333
City Attorney	\$15,017	\$11,767	\$3,250
City Clerk	\$5,417		\$5,417
Finance	\$13,000		\$13,000
Network Services	\$47,226	\$36,393	\$10,833
Information Services	\$4,604		\$4,604
Human Resources	\$7,114		\$7,114
Public Works Administration	\$55,627	\$48,513	\$7,114
Facilities Maintenance	\$5,929		\$5,929
Fleet	\$5,336		\$5,336
CIP Project Engineering	\$17,785		\$17,785
Transportation/Plan Engineering	\$7,114		\$7,114
Economic Development	\$1,185		\$1,185
Natural Resource Protection	\$2,372		\$2,372
Community Promotion	\$297		\$297
Community Development Admin	\$221,691	\$215,170	\$6,521
Development Review	\$15,414		\$15,414
Building and Safety	\$16,007		\$16,007
Parks Maintenance	\$14,228		\$14,228
Swim Center Maintenance	\$1,185		\$1,185
Urban Forest Services	\$4,742		\$4,742
Streets Maintenance	\$11,442		\$11,442
Traffic Signals & Lighting	\$2,372		\$2,372
Stormwater and Flood Control	\$55,002	\$47,711	\$7,291
Recreation Administration	\$37,886	\$33,144	\$4,742
Recreation Facilities	\$1,185		\$1,185
Youth Services	\$2,372		\$2,372
Community Services	\$2,372		\$2,372
Ranger Program	\$3,557		\$3,557
Aquatics	\$1,185		\$1,185
Golf Course	\$4,742		\$4,742
Police Administration	\$125,448	\$117,742	\$7,706
Patrol	\$54,540		\$54,540
Investigations	\$13,042		\$13,042
Police Support Services	\$23,713		\$23,713
Neighborhood Services	\$1,185		\$1,185
Traffic Safety	\$4,742		\$4,742
Fire Administration	\$98,428	\$93,686	\$4,742
Emergency Response	\$53,355		\$53,355
Hazard Prevention	\$7,114		\$7,114
Fire Apparatus Service	\$2,372		\$2,372

Information Services
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Information Services</u>	<u>Enterprise Apps</u>
FD205 CDBG Fund	\$593		\$593
FD208 Tourism Bid Fund	\$2,075		\$2,075
FD601 Water Fund	\$76,275	\$34,480	\$41,795
FD602 Sewer Fund	\$66,382	\$30,872	\$35,510
FD611 Parking Fund	\$33,375	\$21,519	\$11,856
FD621Transit Fund	\$5,829	\$2,272	\$3,557
FD705 Whale Rock Fund	\$6,896	\$2,272	\$4,624
Total	\$1,227,033	\$759,472	\$467,561

SCHEDULE 8.01

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.

Finance Support Services
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$438,461			\$438,461
Deductions:				
VENTURES CONTINGENCIES	(\$7,727)			
COVID-19	(\$284,535)			
Total deductions:	<u>(\$292,262)</u>			<u>(\$292,262)</u>
Allocated additions:				
1011001 - City Administration	\$1,359	\$472	\$1,831	
1011501 - City Attorney	\$1,523	\$229	\$1,752	
1012000 - Finance	\$5,907	\$885	\$6,792	
8020000 - Insurance ISF Fund		\$273	\$273	
Total allocated additions:	<u>\$8,789</u>	<u>\$1,859</u>	<u>\$10,648</u>	<u>\$10,648</u>
Total to be allocated	<u>\$154,988</u>	<u>\$1,859</u>		<u>\$156,847</u>

Finance Support Services
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Support Services</u>	<u>Parking</u>
<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	\$8,789	\$8,789		
Functional Cost	\$154,988	\$8,789	\$109,989	\$36,210
Reallocate Admin		(\$8,789)	\$6,612	\$2,177
Allocable Costs	\$154,988		\$116,601	\$38,387
1st Allocation	\$154,988		\$116,601	\$38,387
Additions: 2nd				
Other	\$1,859	\$1,859		
Functional Cost	\$1,859	\$1,859		
Reallocate Admin		(\$1,859)	\$1,399	\$460
Allocable Costs	\$1,859		\$1,399	\$460
2nd Allocation	\$1,859		\$1,399	\$460
Total allocated	\$156,847		\$118,000	\$38,847

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	\$3	\$208
Cultural Activities	332,351	0.371 %	\$433		\$433	\$6	\$439
Economic Development	269,768	0.301 %	\$351		\$351	\$5	\$356
Natural Resource Protection	617,952	0.690 %	\$805		\$805	\$11	\$816
Community Promotion	393,509	0.439 %	\$512		\$512	\$7	\$519
City Attorney	1,000,636	1.118 %	\$1,303		\$1,303		\$1,303
City Clerk	566,644	0.633 %	\$738		\$738		\$738
Finance	1,779,620	1.988 %	\$2,318		\$2,318		\$2,318
Network Services	2,992,351	3.342 %	\$3,897		\$3,897		\$3,897
Human Resources	1,217,672	1.360 %	\$1,586		\$1,586	\$21	\$1,607
Insurance ISF Fund	4,808,289	5.370 %	\$6,262		\$6,262	\$83	\$6,345
Wellness Program	3,114	0.003 %	\$4		\$4		\$4
Community Development Admin	867,164	0.969 %	\$1,129		\$1,129	\$15	\$1,144
Commissions & Committees	15,513	0.017 %	\$20		\$20		\$20
Development Review	1,053,548	1.177 %	\$1,372		\$1,372	\$18	\$1,390
Long Range Planning	114,993	0.128 %	\$150		\$150	\$2	\$152
Building and Safety	2,269,498	2.535 %	\$2,956		\$2,956	\$39	\$2,995
Public Works Administration	945,448	1.056 %	\$1,231		\$1,231	\$16	\$1,247
Parks Maintenance	2,587,151	2.890 %	\$3,369		\$3,369	\$45	\$3,414
Swim Center Maintenance	504,654	0.564 %	\$657		\$657	\$9	\$666
Urban Forest Services	830,659	0.928 %	\$1,082		\$1,082	\$14	\$1,096
Facilities Maintenance	1,152,577	1.287 %	\$1,501		\$1,501	\$20	\$1,521
Streets Maintenance	1,143,992	1.278 %	\$1,490		\$1,490	\$20	\$1,510
Stormwater and Flood Control	793,352	0.886 %	\$1,033		\$1,033	\$14	\$1,047
Traffic Signals & Lighting	519,399	0.580 %	\$676		\$676	\$9	\$685
Fleet	1,077,423	1.203 %	\$1,403		\$1,403	\$19	\$1,422
City Administration	1,266,811	1.415 %	\$1,650		\$1,650		\$1,650
Transportation/Plan Engineering	896,195	1.001 %	\$1,167		\$1,167	\$15	\$1,182
Recreation Administration	780,489	0.872 %	\$1,016		\$1,016	\$13	\$1,029
Recreation Facilities	190,312	0.213 %	\$248		\$248	\$3	\$251
Youth Services	853,586	0.953 %	\$1,112		\$1,112	\$15	\$1,127
Ranger Program	496,081	0.554 %	\$646		\$646	\$9	\$655
Aquatics	402,346	0.449 %	\$524		\$524	\$7	\$531
Police Administration	1,997,594	2.231 %	\$2,601		\$2,601	\$35	\$2,636
Patrol	9,337,298	10.429 %	\$12,160		\$12,160	\$161	\$12,321
Investigations	2,786,997	3.113 %	\$3,629		\$3,629	\$48	\$3,677
Neighborhood Services	229,238	0.256 %	\$299		\$299	\$4	\$303
Traffic Safety	796,078	0.889 %	\$1,037		\$1,037	\$14	\$1,051
Fire Administration	936,461	1.046 %	\$1,220		\$1,220	\$16	\$1,236
Emergency Response	10,175,128	11.364 %	\$13,251		\$13,251	\$176	\$13,427
Hazard Prevention	885,601	0.989 %	\$1,153		\$1,153	\$15	\$1,168

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 %	\$354		\$354	\$5	\$359
FD601 Water Fund	6,361,662	7.105 %	\$8,285		\$8,285	\$110	\$8,395
FD611 Parking Fund	2,489,100	2.780 %	\$3,242		\$3,242	\$43	\$3,285
FD602 Sewer Fund	7,522,181	8.401 %	\$9,796		\$9,796	\$130	\$9,926
Golf Course	595,060	0.665 %	\$775		\$775	\$10	\$785
FD705 Whale Rock Fund	887,145	0.991 %	\$1,155		\$1,155	\$15	\$1,170
Information Services	1,031,587	1.152 %	\$1,343		\$1,343		\$1,343
FD208 Tourism Bid Fund	1,383,208	1.545 %	\$1,801		\$1,801	\$24	\$1,825
FD621Transit Fund	909,464	1.016 %	\$1,184		\$1,184	\$16	\$1,200
FD206 Law Enforcement Grant Fund	42,648	0.048 %	\$56		\$56	\$1	\$57
Fire Apparatus Service	379,185	0.424 %	\$494		\$494	\$7	\$501
Police Support Services	2,484,815	2.775 %	\$3,236		\$3,236	\$43	\$3,279
Community Services	474,519	0.530 %	\$618		\$618	\$8	\$626
FD711 Hazardous Mat Task Force Fund	44,601	0.050 %	\$58		\$58	\$1	\$59
Finance Non Departmental	167,004	0.187 %	\$217		\$217	\$3	\$220
Development Services	1,003,441	1.121 %	\$1,307		\$1,307	\$17	\$1,324
Human Relations	353,546	0.395 %	\$460		\$460	\$6	\$466
CIP Project Engineering	2,205,278	2.463 %	\$2,872		\$2,872	\$38	\$2,910
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 %	\$430		\$430	\$6	\$436
Community Services Group	9,593	0.011 %	\$12		\$12		\$12
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	\$4	\$356
FD715 Boysen Ranch	3,341	0.001 %	\$5		\$5		\$5
Total	89,535,682	100.000 %	\$116,601		\$116,601	\$1,399	\$118,000

(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 %	\$17,301		\$17,301	\$289	\$17,590
Network Services	7,140	19.718 %	\$7,569		\$7,569		\$7,569
City Administration	1,020	2.817 %	\$1,081		\$1,081		\$1,081
Finance	2,040	5.634 %	\$2,163		\$2,163		\$2,163
Building and Safety	20,400	56.338 %	\$21,626		\$21,626	\$361	\$21,987
All Other	(10,710)	-29.577%	(\$11,353)		(\$11,353)	(\$190)	(\$11,543)
Total	36,210	100.000 %	\$38,387		\$38,387	\$460	\$38,847

(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 Administration	\$2,731	\$1,650	\$1,081
City Attorney	\$1,303	\$1,303	
City Clerk	\$738	\$738	
Finance	\$4,481	\$2,318	\$2,163
Network Services	\$11,466	\$3,897	\$7,569
Information Services	\$1,343	\$1,343	
Human Resources	\$1,607	\$1,607	
Risk Management	\$7	\$7	
Wellness Program	\$4	\$4	
Public Works Administration	\$18,837	\$1,247	\$17,590
Facilities Maintenance	\$1,521	\$1,521	
Fleet	\$1,422	\$1,422	
CIP Project Engineering	\$2,910	\$2,910	
Transportation/Plan Engineering	\$1,182	\$1,182	
Insurance ISF Fund	\$6,345	\$6,345	
City Council	\$208	\$208	
Cultural Activities	\$439	\$439	
Economic Development	\$356	\$356	
Natural Resource Protection	\$816	\$816	
Community Promotion	\$519	\$519	
Community Services Group	\$12	\$12	
Finance Non Departmental	\$220	\$220	
Community Development Admin	\$1,144	\$1,144	
Commissions & Committees	\$20	\$20	
Development Review	\$1,390	\$1,390	
Long Range Planning	\$152	\$152	
Development Services	\$1,324	\$1,324	
Building and Safety	\$24,982	\$2,995	\$21,987
Human Relations	\$466	\$466	
Parks Maintenance	\$3,414	\$3,414	
Swim Center Maintenance	\$666	\$666	
Urban Forest Services	\$1,096	\$1,096	
Streets Maintenance	\$1,510	\$1,510	
Traffic Signals & Lighting	\$685	\$685	
Stormwater and Flood Control	\$1,047	\$1,047	
Water Administration/Engineering	\$4	\$4	
Solid Waste Recycling	\$116	\$116	
Recreation Administration	\$1,029	\$1,029	
Recreation Facilities	\$251	\$251	
Youth Services	\$1,127	\$1,127	

Finance Support Services
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Support Services</u>	<u>Parking</u>
Community Services	\$626	\$626	
Ranger Program	\$655	\$655	
Aquatics	\$531	\$531	
Golf Course	\$785	\$785	
Jack House	\$9	\$9	
Police Administration	\$2,636	\$2,636	
Patrol	\$12,321	\$12,321	
Investigations	\$3,677	\$3,677	
Police Support Services	\$3,279	\$3,279	
Neighborhood Services	\$303	\$303	
Traffic Safety	\$1,051	\$1,051	
Fire Administration	\$1,236	\$1,236	
Emergency Response	\$13,427	\$13,427	
Hazard Prevention	\$1,168	\$1,168	
Training Services	\$97	\$97	
Fire Apparatus Service	\$501	\$501	
Fire Station	\$40	\$40	
Disaster Assistance	\$82	\$82	
FD202 Downtown Bid Fund	\$359	\$359	
FD206 Law Enforcement Grant Fund	\$57	\$57	
FD208 Tourism Bid Fund	\$1,825	\$1,825	
FD401 Capital Outlay Engineering	\$3	\$3	
FD402 Fleet Replace			
FD504 LOVR Impace Fee	\$356	\$356	
FD505 Affordable Housing Fund	\$436	\$436	
FD601 Water Fund	\$8,395	\$8,395	
FD602 Sewer Fund	\$9,926	\$9,926	
FD611 Parking Fund	\$3,285	\$3,285	
FD621Transit Fund	\$1,200	\$1,200	
FD705 Whale Rock Fund	\$1,170	\$1,170	
FD711 Hazardous Mat Task Force Fund	\$59	\$59	
FD715 Boysen Ranch	\$5	\$5	
All Other	(\$11,543)		(\$11,543)
Total	\$156,847	\$118,000	\$38,847

SCHEDULE 9.01

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	
1011001 - City Administration	\$10,753	\$3,733	\$14,486	
1011501 - City Attorney	\$12,046	\$1,815	\$13,861	
1011021 - City Clerk	\$10,222	\$3,726	\$13,948	
1012000 - Finance	\$20,375	\$3,981	\$24,356	
1011101 - Network Services	\$31,102	\$3,029	\$34,131	
1011103 - Information Services	\$6,500	\$614	\$7,114	
1012006 - Finance Support Services	\$1,586	\$21	\$1,607	
1013003 - Wellness Program		\$58	\$58	
1015005 - Facilities Maintenance		\$13,973	\$13,973	
8020000 - Insurance ISF Fund		\$64,714	\$64,714	
Total allocated additions:	<u>\$95,506</u>	<u>\$95,664</u>	<u>\$191,170</u>	<u>\$191,170</u>
Total to be allocated	<u><u>\$1,303,271</u></u>	<u><u>\$95,664</u></u>		<u><u>\$1,398,935</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	\$95,506	\$95,506	
Functional Cost	\$1,303,271	\$95,506	\$1,207,765
Reallocate Admin		(\$95,506)	\$95,506
Allocable Costs	\$1,303,271		\$1,303,271
1st Allocation	\$1,303,271		\$1,303,271
Additions: 2nd			
Other	\$95,664	\$95,664	
Functional Cost	\$95,664	\$95,664	
Reallocate Admin		(\$95,664)	\$95,664
Allocable Costs	\$95,664		\$95,664
2nd Allocation	\$95,664		\$95,664
Total allocated	\$1,398,935		\$1,398,935

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 %	\$13,311		\$13,311	\$1,083	\$14,394
Facilities Maintenance	500	1.277 %	\$16,638		\$16,638	\$1,353	\$17,991
Streets Maintenance	965	2.464 %	\$32,112		\$32,112	\$2,612	\$34,724
Stormwater and Flood Control	615	1.570 %	\$20,465		\$20,465	\$1,665	\$22,130
Traffic Signals & Lighting	200	0.511 %	\$6,655		\$6,655	\$541	\$7,196
Transportation/Plan Engineering	600	1.532 %	\$19,966		\$19,966	\$1,624	\$21,590
Recreation Administration	400	1.021 %	\$13,311		\$13,311	\$1,083	\$14,394
Recreation Facilities	100	0.255 %	\$3,328		\$3,328	\$271	\$3,599
Youth Services	200	0.511 %	\$6,655		\$6,655	\$541	\$7,196
Community Services	200	0.511 %	\$6,655		\$6,655	\$541	\$7,196
Ranger Program	300	0.766 %	\$9,983		\$9,983	\$812	\$10,795
Aquatics	100	0.255 %	\$3,328		\$3,328	\$271	\$3,599
Golf Course	400	1.021 %	\$13,311		\$13,311	\$1,083	\$14,394
Police Administration	650	1.660 %	\$21,630		\$21,630	\$1,760	\$23,390
Patrol	4,600	11.745 %	\$153,072		\$153,072	\$12,452	\$165,524
Investigations	1,100	2.809 %	\$36,604		\$36,604	\$2,978	\$39,582
Police Support Services	2,000	5.107 %	\$66,553		\$66,553	\$5,414	\$71,967
Neighborhood Services	100	0.255 %	\$3,328		\$3,328	\$271	\$3,599
Traffic Safety	400	1.021 %	\$13,311		\$13,311	\$1,083	\$14,394
Fire Administration	400	1.021 %	\$13,311		\$13,311	\$1,083	\$14,394
Emergency Response	4,500	11.490 %	\$149,744		\$149,744	\$12,181	\$161,925
Hazard Prevention	600	1.532 %	\$19,966		\$19,966	\$1,624	\$21,590
FD208 Tourism Bid Fund	175	0.447 %	\$5,823		\$5,823	\$474	\$6,297
FD601 Water Fund	3,525	9.000 %	\$117,299		\$117,299	\$9,542	\$126,841
FD602 Sewer Fund	2,995	7.647 %	\$99,663		\$99,663	\$8,107	\$107,770
FD621Transit Fund	300	0.766 %	\$9,983		\$9,983	\$812	\$10,795
FD705 Whale Rock Fund	390	0.996 %	\$12,978		\$12,978	\$1,056	\$14,034
City Administration	400	1.021 %	\$13,311		\$13,311		\$13,311
Economic Development	100	0.255 %	\$3,328		\$3,328	\$271	\$3,599
Natural Resource Protection	200	0.511 %	\$6,655		\$6,655	\$541	\$7,196
Community Promotion	25	0.064 %	\$832		\$832	\$68	\$900
City Attorney	300	0.766 %	\$9,983		\$9,983		\$9,983
City Clerk	500	1.277 %	\$16,638		\$16,638		\$16,638
Finance	1,200	3.064 %	\$39,932		\$39,932		\$39,932
Network Services	1,000	2.553 %	\$33,276		\$33,276		\$33,276
Information Services	425	1.085 %	\$14,142		\$14,142		\$14,142
Community Development Admin	550	1.404 %	\$18,302		\$18,302	\$1,489	\$19,791
Building and Safety	1,350	3.447 %	\$44,923		\$44,923	\$3,654	\$48,577
Public Works Administration	600	1.532 %	\$19,966		\$19,966	\$1,624	\$21,590
Parks Maintenance	1,200	3.064 %	\$39,932		\$39,932	\$3,248	\$43,180
Swim Center Maintenance	100	0.255 %	\$3,328		\$3,328	\$271	\$3,599

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 %	\$6,655		\$6,655	\$541	\$7,196
Fleet	450	1.149 %	\$14,974		\$14,974	\$1,218	\$16,192
FD205 CDBG Fund	50	0.128 %	\$1,664		\$1,664	\$135	\$1,799
FD611 Parking Fund	1,000	2.553 %	\$33,276		\$33,276	\$2,707	\$35,983
CIP Project Engineering	1,500	3.830 %	\$49,915		\$49,915	\$4,060	\$53,975
Development Review	1,300	3.320 %	\$43,256		\$43,256	\$3,520	\$46,776
Total	39,165	100.000 %	\$1,303,271		\$1,303,271	\$95,664	\$1,398,935

(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

	<u>Total</u>	<u>Human Resources</u>
City Administration	\$13,311	\$13,311
City Attorney	\$9,983	\$9,983
City Clerk	\$16,638	\$16,638
Finance	\$39,932	\$39,932
Network Services	\$33,276	\$33,276
Information Services	\$14,142	\$14,142
Public Works Administration	\$21,590	\$21,590
Facilities Maintenance	\$17,991	\$17,991
Fleet	\$16,192	\$16,192
CIP Project Engineering	\$53,975	\$53,975
Transportation/Plan Engineering	\$21,590	\$21,590
Economic Development	\$3,599	\$3,599
Natural Resource Protection	\$7,196	\$7,196
Community Promotion	\$900	\$900
Community Development Admin	\$19,791	\$19,791
Development Review	\$46,776	\$46,776
Building and Safety	\$48,577	\$48,577
Parks Maintenance	\$43,180	\$43,180
Swim Center Maintenance	\$3,599	\$3,599
Urban Forest Services	\$14,394	\$14,394
Streets Maintenance	\$34,724	\$34,724
Traffic Signals & Lighting	\$7,196	\$7,196
Stormwater and Flood Control	\$22,130	\$22,130
Recreation Administration	\$14,394	\$14,394
Recreation Facilities	\$3,599	\$3,599
Youth Services	\$7,196	\$7,196
Community Services	\$7,196	\$7,196
Ranger Program	\$10,795	\$10,795
Aquatics	\$3,599	\$3,599
Golf Course	\$14,394	\$14,394
Police Administration	\$23,390	\$23,390
Patrol	\$165,524	\$165,524
Investigations	\$39,582	\$39,582
Police Support Services	\$71,967	\$71,967
Neighborhood Services	\$3,599	\$3,599
Traffic Safety	\$14,394	\$14,394
Fire Administration	\$14,394	\$14,394
Emergency Response	\$161,925	\$161,925
Hazard Prevention	\$21,590	\$21,590
Fire Apparatus Service	\$7,196	\$7,196
FD205 CDBG Fund	\$1,799	\$1,799

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Human Resources</u>
FD208 Tourism Bid Fund	\$6,297	\$6,297
FD601 Water Fund	\$126,841	\$126,841
FD602 Sewer Fund	\$107,770	\$107,770
FD611 Parking Fund	\$35,983	\$35,983
FD621Transit Fund	\$10,795	\$10,795
FD705 Whale Rock Fund	\$14,034	\$14,034
Total	<u>\$1,398,935</u>	<u>\$1,398,935</u>

SCHEDULE 10.01

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:				
1011001 - City Administration	\$48	\$17	\$65	
1011501 - City Attorney	\$53	\$8	\$61	
1012000 - Finance	\$77	\$18	\$95	
1011101 - Network Services	\$583	\$29	\$612	
1012006 - Finance Support Services	\$7		\$7	
8020000 - Insurance ISF Fund		\$10	\$10	
Total allocated additions:	<u>\$768</u>	<u>\$82</u>	<u>\$850</u>	<u>\$850</u>
Total to be allocated	<u>\$6,170</u>	<u>\$82</u>		<u>\$6,252</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	\$768	\$768	
Functional Cost	\$6,170	\$768	\$5,402
Reallocate Admin		(\$768)	\$768
Allocable Costs	\$6,170		\$6,170
1st Allocation	\$6,170		\$6,170
Additions: 2nd			
Other	\$82	\$82	
Functional Cost	\$82	\$82	
Reallocate Admin		(\$82)	\$82
Allocable Costs	\$82		\$82
2nd Allocation	\$82		\$82
Total allocated	\$6,252		\$6,252

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 %	\$4,449		\$4,449	\$59	\$4,508
Police Administration	1,507	27.897 %	\$1,721		\$1,721	\$23	\$1,744
Total	5,402	100.000 %	\$6,170		\$6,170	\$82	\$6,252

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

Source:

Risk Management
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Risk Management</u>
Insurance ISF Fund	\$4,508	\$4,508
Police Administration	\$1,744	\$1,744
Total	\$6,252	\$6,252

SCHEDULE 11.01

WELLNESS PROGRAM

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

Wellness Program
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$3,114			\$3,114
Allocated additions:				
1011001 - City Administration	\$27	\$10	\$37	
1011501 - City Attorney	\$31	\$5	\$36	
1012000 - Finance	\$297	\$34	\$331	
1012006 - Finance Support Services	\$4		\$4	
1015005 - Facilities Maintenance		\$48,689	\$48,689	
8020000 - Insurance ISF Fund		\$6	\$6	
Total allocated additions:	<u>\$359</u>	<u>\$48,744</u>	<u>\$49,103</u>	<u>\$49,103</u>
Total to be allocated	<u><u>\$3,473</u></u>	<u><u>\$48,744</u></u>		<u><u>\$52,217</u></u>

	Total	General & Admin	Wellness Program
<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	\$359	\$359	
Functional Cost	\$3,473	\$359	\$3,114
Reallocate Admin		(\$359)	\$359
Allocable Costs	\$3,473		\$3,473
1st Allocation	\$3,473		\$3,473
Additions: 2nd			
Other	\$48,744	\$48,744	
Functional Cost	\$48,744	\$48,744	
Reallocate Admin		(\$48,744)	\$48,744
Allocable Costs	\$48,744		\$48,744
2nd Allocation	\$48,744		\$48,744
Total allocated	\$52,217		\$52,217

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	\$659	\$700
Fire Administration	425	0.914 %	\$32		\$32	\$509	\$541
Stormwater and Flood Control	715	1.537 %	\$53		\$53	\$857	\$910
Recreation Administration	600	1.290 %	\$45		\$45	\$719	\$764
Facilities Maintenance	500	1.075 %	\$37		\$37	\$599	\$636
Long Range Planning	400	0.860 %	\$30		\$30	\$479	\$509
Building and Safety	1,553	3.339 %	\$116		\$116	\$1,861	\$1,977
Development Review	1,390	2.989 %	\$104		\$104	\$1,665	\$1,769
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	\$839	\$891
Transportation/Plan Engineering	700	1.505 %	\$52		\$52	\$839	\$891
City Administration	1,600	3.440 %	\$119		\$119		\$119
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	\$522	\$555
Fleet	450	0.968 %	\$34		\$34	\$539	\$573
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	\$773	\$821
Parks Maintenance	1,510	3.247 %	\$113		\$113	\$1,809	\$1,922
Swim Center Maintenance	200	0.430 %	\$15		\$15	\$240	\$255
Urban Forest Services	450	0.968 %	\$34		\$34	\$539	\$573
Streets Maintenance	1,065	2.290 %	\$80		\$80	\$1,276	\$1,356
Traffic Signals & Lighting	200	0.430 %	\$15		\$15	\$240	\$255
Youth Services	1,978	4.253 %	\$148		\$148	\$2,370	\$2,518
Community Services	306	0.658 %	\$23		\$23	\$367	\$390
Ranger Program	775	1.666 %	\$58		\$58	\$929	\$987
Patrol	4,300	9.246 %	\$321		\$321	\$5,152	\$5,473
Investigations	1,200	2.580 %	\$90		\$90	\$1,438	\$1,528
Police Support Services	2,096	4.507 %	\$157		\$157	\$2,511	\$2,668
Neighborhood Services	319	0.686 %	\$24		\$24	\$382	\$406
Traffic Safety	400	0.860 %	\$30		\$30	\$479	\$509
Emergency Response	4,675	10.053 %	\$349		\$349	\$5,601	\$5,950
FD601 Water Fund	3,351	7.206 %	\$250		\$250	\$4,015	\$4,265
FD602 Sewer Fund	3,503	7.533 %	\$262		\$262	\$4,197	\$4,459
FD621Transit Fund	400	0.860 %	\$30		\$30	\$479	\$509
FD705 Whale Rock Fund	400	0.860 %	\$30		\$30	\$479	\$509

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	\$822	\$873
Aquatics	957	2.058 %	\$71		\$71	\$1,147	\$1,218
FD611 Parking Fund	1,100	2.365 %	\$82		\$82	\$1,318	\$1,400
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	\$958	\$1,018
FD711 Hazardous Mat Task Force Fund	50	0.111 %	\$3		\$3	\$56	\$59
Total	46,505	100.000 %	\$3,473		\$3,473	\$48,744	\$52,217

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

Source: Staffing Summaries

Wellness Program
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Wellness Program</u>
City Administration	\$119	\$119
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	\$891	\$891
Facilities Maintenance	\$636	\$636
Fleet	\$573	\$573
Transportation/Plan Engineering	\$891	\$891
Economic Development	\$127	\$127
Natural Resource Protection	\$255	\$255
Community Promotion	\$32	\$32
Community Development Admin	\$821	\$821
Commissions & Committees	\$127	\$127
Development Review	\$1,769	\$1,769
Long Range Planning	\$509	\$509
Building and Safety	\$1,977	\$1,977
Parks Maintenance	\$1,922	\$1,922
Swim Center Maintenance	\$255	\$255
Urban Forest Services	\$573	\$573
Streets Maintenance	\$1,356	\$1,356
Traffic Signals & Lighting	\$255	\$255
Stormwater and Flood Control	\$910	\$910
Recreation Administration	\$764	\$764
Recreation Facilities	\$555	\$555
Youth Services	\$2,518	\$2,518
Community Services	\$390	\$390
Ranger Program	\$987	\$987
Aquatics	\$1,218	\$1,218
Golf Course	\$873	\$873
Police Administration	\$700	\$700
Patrol	\$5,473	\$5,473
Investigations	\$1,528	\$1,528
Police Support Services	\$2,668	\$2,668
Neighborhood Services	\$406	\$406
Traffic Safety	\$509	\$509
Fire Administration	\$541	\$541
Emergency Response	\$5,950	\$5,950
Hazard Prevention	\$1,018	\$1,018

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	\$4,265	\$4,265
FD602 Sewer Fund	\$4,459	\$4,459
FD611 Parking Fund	\$1,400	\$1,400
FD621Transit Fund	\$509	\$509
FD705 Whale Rock Fund	\$509	\$509
FD711 Hazardous Mat Task Force Fund	\$59	\$59
Total	<u>\$52,217</u>	<u>\$52,217</u>

SCHEDULE 12.01

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$945,448			\$945,448
Allocated additions:				
10000000 - Building Charge	\$19,844		\$19,844	
1011001 - City Administration	\$8,349	\$2,899	\$11,248	
1011501 - City Attorney	\$9,353	\$1,409	\$10,762	
1011021 - City Clerk	\$33,726	\$13,351	\$47,077	
1012000 - Finance	\$13,894	\$2,805	\$16,699	
1011101 - Network Services	\$62,341	\$5,978	\$68,319	
1011103 - Information Services	\$50,536	\$5,091	\$55,627	
1012006 - Finance Support Services	\$18,532	\$305	\$18,837	
1013001 - Human Resources	\$19,966	\$1,624	\$21,590	
1013003 - Wellness Program	\$52	\$839	\$891	
1015005 - Facilities Maintenance		\$37,565	\$37,565	
8020000 - Insurance ISF Fund		\$64,232	\$64,232	
Total allocated additions:	<u>\$236,593</u>	<u>\$136,098</u>	<u>\$372,691</u>	<u>\$372,691</u>
Total to be allocated	<u>\$1,182,041</u>	<u>\$136,098</u>		<u>\$1,318,139</u>

Public Works Administration
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Deputy Director/City Engineer</u>	<u>Director</u>	<u>Development Review</u>	<u>Utilities</u>
<u>Wages & Benefits</u>						
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
<u>Other Expense and Cost</u>						
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	\$236,593	\$236,593				
Functional Cost	\$1,182,041	\$466,337	\$578,142	\$85,090	\$24,014	\$28,458
Reallocate Admin		(\$466,337)	\$376,705	\$55,443	\$15,647	\$18,542
Allocable Costs	\$1,182,041		\$954,847	\$140,533	\$39,661	\$47,000
1st Allocation	\$1,182,041		\$954,847	\$140,533	\$39,661	\$47,000
Additions: 2nd						
Other	\$136,098	\$136,098				
Functional Cost	\$136,098	\$136,098				
Reallocate Admin		(\$136,098)	\$109,939	\$16,181	\$4,566	\$5,412
Allocable Costs	\$136,098		\$109,939	\$16,181	\$4,566	\$5,412
2nd Allocation	\$136,098		\$109,939	\$16,181	\$4,566	\$5,412
Total allocated	\$1,318,139		\$1,064,786	\$156,714	\$44,227	\$52,412

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 %	\$89,317		\$89,317	\$10,284	\$99,601
Urban Forest Services	701	11.464 %	\$109,460		\$109,460	\$12,603	\$122,063
CIP Project Engineering	1,828	29.894 %	\$285,439		\$285,439	\$32,865	\$318,304
Fleet	35	0.572 %	\$5,465		\$5,465	\$629	\$6,094
Swim Center Maintenance	78	1.276 %	\$12,180		\$12,180	\$1,402	\$13,582
Facilities Maintenance	384	6.280 %	\$59,961		\$59,961	\$6,904	\$66,865
Traffic Signals & Lighting	139	2.273 %	\$21,705		\$21,705	\$2,499	\$24,204
Streets Maintenance	572	9.354 %	\$89,317		\$89,317	\$10,284	\$99,601
Transportation/Plan Engineering	18	0.294 %	\$2,811		\$2,811	\$324	\$3,135
FD611 Parking Fund	1,788	29.239 %	\$279,192		\$279,192	\$32,145	\$311,337
Total	6,115	100.000 %	\$954,847		\$954,847	\$109,939	\$1,064,786

(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 %	\$13,783		\$13,783	\$1,587	\$15,370
Facilities Maintenance	500	6.859 %	\$9,639		\$9,639	\$1,110	\$10,749
Transportation/Plan Engineering	700	9.602 %	\$13,494		\$13,494	\$1,554	\$15,048
Fleet	450	6.173 %	\$8,675		\$8,675	\$999	\$9,674
Parks Maintenance	1,510	20.713 %	\$29,109		\$29,109	\$3,352	\$32,461
Swim Center Maintenance	200	2.743 %	\$3,856		\$3,856	\$444	\$4,300
Urban Forest Services	450	6.173 %	\$8,675		\$8,675	\$999	\$9,674
Streets Maintenance	1,065	14.609 %	\$20,531		\$20,531	\$2,364	\$22,895
Traffic Signals & Lighting	200	2.743 %	\$3,856		\$3,856	\$444	\$4,300
FD621Transit Fund	400	5.487 %	\$7,711		\$7,711	\$888	\$8,599
FD611 Parking Fund	1,100	15.090 %	\$21,204		\$21,204	\$2,440	\$23,644
Total	7,290	100.000 %	\$140,533		\$140,533	\$16,181	\$156,714

(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 %	\$39,661		\$39,661	\$4,566	\$44,227
Total	100	100.000 %	\$39,661		\$39,661	\$4,566	\$44,227

(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 %	\$23,500		\$23,500	\$2,706	\$26,206
FD602 Sewer Fund	50	50.000 %	\$23,500		\$23,500	\$2,706	\$26,206
Total	100	100.000 %	\$47,000		\$47,000	\$5,412	\$52,412

(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	\$77,614	\$66,865	\$10,749		
Fleet	\$15,768	\$6,094	\$9,674		
CIP Project Engineering	\$318,304	\$318,304			
Transportation/Plan Engineering	\$18,183	\$3,135	\$15,048		
Development Review	\$44,227			\$44,227	
Parks Maintenance	\$132,062	\$99,601	\$32,461		
Swim Center Maintenance	\$17,882	\$13,582	\$4,300		
Urban Forest Services	\$131,737	\$122,063	\$9,674		
Streets Maintenance	\$122,496	\$99,601	\$22,895		
Traffic Signals & Lighting	\$28,504	\$24,204	\$4,300		
Stormwater and Flood Control	\$15,370		\$15,370		
FD601 Water Fund	\$26,206				\$26,206
FD602 Sewer Fund	\$26,206				\$26,206
FD611 Parking Fund	\$334,981	\$311,337	\$23,644		
FD621Transit Fund	\$8,599		\$8,599		
Total	\$1,318,139	\$1,064,786	\$156,714	\$44,227	\$52,412

SCHEDULE 13.01

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.

SCHEDULE 13.01

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	
1011001 - City Administration	\$10,178	\$3,534	\$13,712	
1011501 - City Attorney	\$11,402	\$1,718	\$13,120	
1011021 - City Clerk	\$1,690	\$404	\$2,094	
1012000 - Finance	\$40,995	\$6,005	\$47,000	
1011101 - Network Services	\$32,372	\$3,060	\$35,432	
1011103 - Information Services	\$5,417	\$512	\$5,929	
1012006 - Finance Support Services	\$1,501	\$20	\$1,521	
1013001 - Human Resources	\$16,638	\$1,353	\$17,991	
1013003 - Wellness Program	\$37	\$599	\$636	
1015001 - Public Works Administration	\$69,600	\$8,014	\$77,614	
1015008 - Fleet		\$15,984	\$15,984	
8020000 - Insurance ISF Fund		\$54,172	\$54,172	
Total allocated additions:	\$194,130	\$95,375	\$289,505	\$289,505
Total to be allocated	\$1,346,707	\$95,375		\$1,442,082

	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	\$194,130	\$194,130								
Functional Cost	\$1,346,707	\$297,041	\$96,490	\$25,746	\$29,749	\$78,308	\$14,160	\$80,690	\$79,000	\$18,883
Reallocate Admin		(\$297,041)	\$27,305	\$7,286	\$8,419	\$22,160	\$4,007	\$22,834	\$22,356	\$5,344
Allocable Costs	\$1,346,707		\$123,795	\$33,032	\$38,168	\$100,468	\$18,167	\$103,524	\$101,356	\$24,227
1st Allocation	\$1,346,707		\$123,795	\$33,032	\$38,168	\$100,468	\$18,167	\$103,524	\$101,356	\$24,227
Additions: 2nd										
Other	\$95,375	\$95,375								
Functional Cost	\$95,375	\$95,375								
Reallocate Admin		(\$95,375)	\$8,767	\$2,339	\$2,703	\$7,115	\$1,287	\$7,332	\$7,178	\$1,716
Allocable Costs	\$95,375		\$8,767	\$2,339	\$2,703	\$7,115	\$1,287	\$7,332	\$7,178	\$1,716
2nd Allocation	\$95,375		\$8,767	\$2,339	\$2,703	\$7,115	\$1,287	\$7,332	\$7,178	\$1,716
Total allocated	\$1,442,082		\$132,562	\$35,371	\$40,871	\$107,583	\$19,454	\$110,856	\$108,534	\$25,943

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	\$4,697	\$816	\$171,817
Allocable Costs	\$21,294	\$3,698	\$778,978
1st Allocation	\$21,294	\$3,698	\$778,978
Additions: 2nd			
Other			
Functional Cost			
Reallocate Admin	\$1,508	\$262	\$55,168
Allocable Costs	\$1,508	\$262	\$55,168
2nd Allocation	\$1,508	\$262	\$55,168
Total allocated	\$22,802	\$3,960	\$834,146

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 %	\$9,247		\$9,247		\$9,247
City Council	2,502	19.925 %	\$24,666		\$24,666	\$6,981	\$31,647
Cultural Activities	110	0.876 %	\$1,084		\$1,084	\$307	\$1,391
Economic Development	100	0.796 %	\$986		\$986	\$279	\$1,265
Natural Resource Protection	214	1.704 %	\$2,110		\$2,110	\$597	\$2,707
City Attorney	550	4.380 %	\$5,422		\$5,422		\$5,422
City Clerk	906	7.215 %	\$8,932		\$8,932		\$8,932
Finance	3,537	28.168 %	\$34,870		\$34,870		\$34,870
Network Services	2,484	19.782 %	\$24,489		\$24,489		\$24,489
Human Resources	1,000	7.964 %	\$9,859		\$9,859		\$9,859
Insurance ISF Fund	135	1.075 %	\$1,331		\$1,331	\$377	\$1,708
FD208 Tourism Bid Fund	81	0.645 %	\$799		\$799	\$226	\$1,025
Total	12,557	100.000 %	\$123,795		\$123,795	\$8,767	\$132,562

(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 %	\$2,124		\$2,124		\$2,124
Development Review	820	4.713 %	\$1,557		\$1,557	\$164	\$1,721
Long Range Planning	820	4.713 %	\$1,557		\$1,557	\$164	\$1,721
Building and Safety	2,280	13.104 %	\$4,329		\$4,329	\$457	\$4,786
Public Works Administration	4,620	26.553 %	\$8,771		\$8,771		\$8,771
CIP Project Engineering	3,920	22.530 %	\$7,442		\$7,442	\$786	\$8,228
Transportation/Plan Engineering	100	0.575 %	\$190		\$190	\$20	\$210
Community Development Admin	3,600	20.691 %	\$6,835		\$6,835	\$722	\$7,557
FD621Transit Fund	120	0.690 %	\$227		\$227	\$26	\$253
Total	17,399	100.000 %	\$33,032		\$33,032	\$2,339	\$35,371

(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 %	\$7,627		\$7,627	\$793	\$8,420
Development Review	1,436	7.971 %	\$3,042		\$3,042	\$316	\$3,358
Long Range Planning	820	4.552 %	\$1,737		\$1,737	\$181	\$1,918
Building and Safety	2,280	12.656 %	\$4,831		\$4,831	\$502	\$5,333
Public Works Administration	4,620	25.645 %	\$9,788		\$9,788		\$9,788
Transportation/Plan Engineering	100	0.555 %	\$212		\$212	\$22	\$234
Information Services	1,119	6.211 %	\$2,371		\$2,371		\$2,371
FD621Transit Fund	120	0.666 %	\$254		\$254	\$26	\$280
CIP Project Engineering	3,920	21.761 %	\$8,306		\$8,306	\$863	\$9,169
Total	18,015	100.000 %	\$38,168		\$38,168	\$2,703	\$40,871

(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 %	\$12,122		\$12,122	\$858	\$12,980
Urban Forest Services	620	2.033 %	\$2,042		\$2,042	\$145	\$2,187
Streets Maintenance	6,850	22.459 %	\$22,564		\$22,564	\$1,598	\$24,162
Fleet	10,400	34.098 %	\$34,258		\$34,258	\$2,426	\$36,684
FD601 Water Fund	4,475	14.672 %	\$14,741		\$14,741	\$1,044	\$15,785
FD602 Sewer Fund	4,475	14.672 %	\$14,741		\$14,741	\$1,044	\$15,785
Total	<u>30,500</u>	<u>100.000 %</u>	<u>\$100,468</u>		<u>\$100,468</u>	<u>\$7,115</u>	<u>\$107,583</u>

(A) Alloc basis: Square Feet by Department

Source: Build Maint Square Footage

Facilities Maintenance
Detail allocation of
Janitorial - Corp Yard

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Parks Maintenance	780	27.857 %	\$5,061		\$5,061	\$359	\$5,420
Urban Forest Services	120	4.286 %	\$779		\$779	\$55	\$834
Streets Maintenance	900	32.143 %	\$5,839		\$5,839	\$414	\$6,253
Fleet	100	3.571 %	\$649		\$649	\$46	\$695
FD601 Water Fund	450	16.071 %	\$2,920		\$2,920	\$207	\$3,127
FD602 Sewer Fund	450	16.072 %	\$2,919		\$2,919	\$206	\$3,125
Total	2,800	100.000 %	\$18,167		\$18,167	\$1,287	\$19,454

(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 %	\$4,039		\$4,039		\$4,039
Recreation Administration	700	1.517 %	\$1,571		\$1,571	\$116	\$1,687
Recreation Facilities	40,882	88.620 %	\$91,743		\$91,743	\$6,761	\$98,504
Youth Services	700	1.517 %	\$1,571		\$1,571	\$116	\$1,687
Community Services	700	1.517 %	\$1,571		\$1,571	\$116	\$1,687
Ranger Program	700	1.517 %	\$1,571		\$1,571	\$116	\$1,687
Traffic Signals & Lighting	650	1.410 %	\$1,458		\$1,458	\$107	\$1,565
Total	46,132	100.000 %	\$103,524		\$103,524	\$7,332	\$110,856

(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 %	\$37,245		\$37,245		\$37,245
Recreation Administration	5,486	63.254 %	\$64,111		\$64,111	\$7,178	\$71,289
Total	8,673	100.000 %	\$101,356		\$101,356	\$7,178	\$108,534

(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 %	\$24,227		\$24,227	\$1,716	\$25,943
Total	1	100.000 %	\$24,227		\$24,227	\$1,716	\$25,943

(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 %	\$10,647		\$10,647	\$754	\$11,401
FD602 Sewer Fund	50	50.000 %	\$10,647		\$10,647	\$754	\$11,401
Total	100	100.000 %	\$21,294		\$21,294	\$1,508	\$22,802

(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 %	\$3,698		\$3,698	\$262	\$3,960
Total	100	100.000 %	\$3,698		\$3,698	\$262	\$3,960

(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 %	\$10,293		\$10,293	\$801	\$11,094
Cultural Activities	110	0.058 %	\$453		\$453	\$35	\$488
Economic Development	100	0.053 %	\$411		\$411	\$32	\$443
Natural Resource Protection	214	0.113 %	\$880		\$880	\$68	\$948
City Attorney	550	0.290 %	\$2,263		\$2,263		\$2,263
City Clerk	906	0.478 %	\$3,727		\$3,727		\$3,727
Finance	3,537	1.868 %	\$14,551		\$14,551		\$14,551
Network Services	2,484	1.312 %	\$10,219		\$10,219		\$10,219
Human Resources	1,000	0.528 %	\$4,114		\$4,114		\$4,114
Insurance ISF Fund	135	0.071 %	\$555		\$555	\$43	\$598
Long Range Planning	820	0.433 %	\$3,373		\$3,373	\$262	\$3,635
Building and Safety	2,280	1.204 %	\$9,380		\$9,380	\$730	\$10,110
Public Works Administration	4,620	2.440 %	\$19,006		\$19,006		\$19,006
Fleet	10,400	5.492 %	\$42,784		\$42,784	\$3,328	\$46,112
City Administration	938	0.495 %	\$3,859		\$3,859		\$3,859
Transportation/Plan Engineering	100	0.053 %	\$411		\$411	\$32	\$443
Recreation Administration	700	0.370 %	\$2,880		\$2,880	\$224	\$3,104
Police Administration	5,550	2.931 %	\$22,832		\$22,832	\$1,776	\$24,608
Fire Administration	5,042	2.663 %	\$20,742		\$20,742	\$1,613	\$22,355
FD601 Water Fund	6,380	3.369 %	\$26,246		\$26,246	\$2,042	\$28,288
FD611 Parking Fund	7,025	3.710 %	\$28,900		\$28,900	\$2,248	\$31,148
FD602 Sewer Fund	6,380	3.369 %	\$26,246		\$26,246	\$2,042	\$28,288
FD621Transit Fund	120	0.063 %	\$494		\$494	\$38	\$532
Wellness Program	1,800	0.951 %	\$7,405		\$7,405		\$7,405
Community Development Admin	3,600	1.901 %	\$14,810		\$14,810	\$1,152	\$15,962
Development Review	1,436	0.758 %	\$5,907		\$5,907	\$460	\$6,367
Parks Maintenance	3,680	1.943 %	\$15,139		\$15,139	\$1,178	\$16,317
Urban Forest Services	620	0.327 %	\$2,551		\$2,551	\$198	\$2,749
Streets Maintenance	6,850	3.618 %	\$28,180		\$28,180	\$2,192	\$30,372
Traffic Signals & Lighting	650	0.343 %	\$2,674		\$2,674	\$208	\$2,882
Youth Services	700	0.370 %	\$2,880		\$2,880	\$224	\$3,104
Community Services	700	0.370 %	\$2,880		\$2,880	\$224	\$3,104
Ranger Program	700	0.370 %	\$2,880		\$2,880	\$224	\$3,104
Patrol	5,550	2.931 %	\$22,832		\$22,832	\$1,776	\$24,608
Investigations	5,550	2.931 %	\$22,832		\$22,832	\$1,776	\$24,608
Police Support Services	11,100	5.862 %	\$45,664		\$45,664	\$3,552	\$49,216
Neighborhood Services	5,550	2.931 %	\$22,832		\$22,832	\$1,776	\$24,608
Traffic Safety	5,550	2.931 %	\$22,832		\$22,832	\$1,776	\$24,608
Emergency Response	5,042	2.663 %	\$20,742		\$20,742	\$1,613	\$22,355
Hazard Prevention	5,042	2.663 %	\$20,742		\$20,742	\$1,613	\$22,355
Training Services	5,042	2.663 %	\$20,742		\$20,742	\$1,613	\$22,355

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 %	\$20,742		\$20,742	\$1,613	\$22,355
Disaster Assistance	5,042	2.663 %	\$20,742		\$20,742	\$1,613	\$22,355
Recreation Facilities	43,096	22.759 %	\$177,290		\$177,290	\$13,791	\$191,081
FD208 Tourism Bid Fund	81	0.043 %	\$333		\$333	\$26	\$359
Information Services	1,119	0.591 %	\$4,603		\$4,603		\$4,603
CIP Project Engineering	3,920	2.071 %	\$16,125		\$16,125	\$1,256	\$17,381
Total	189,355	100.000 %	\$778,978		\$778,978	\$55,168	\$834,146

(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</u> <u>I - City Hall</u>	<u>Utilities - 919</u> <u>Palm Street</u>	<u>Janitorial - 919</u> <u>Palm Street</u>	<u>Utilities - Corp</u> <u>Yard</u>	<u>Janitorial - Corp</u> <u>Yard</u>	<u>Utilities - Other</u>	<u>Janitorial - Other</u>	<u>Parking Facility</u> <u>Maintenance</u>
City Administration	\$13,106	\$9,247							
City Attorney	\$7,685	\$5,422							
City Clerk	\$12,659	\$8,932							
Finance	\$49,421	\$34,870							
Network Services	\$34,708	\$24,489							
Information Services	\$9,098		\$2,124	\$2,371					
Human Resources	\$13,973	\$9,859							
Wellness Program	\$48,689						\$4,039	\$37,245	
Public Works Administration	\$37,565		\$8,771	\$9,788					
Fleet	\$83,491				\$36,684	\$695			
CIP Project Engineering	\$34,778		\$8,228	\$9,169					
Transportation/Plan Engineering	\$887		\$210	\$234					
Insurance ISF Fund	\$2,306	\$1,708							
City Council	\$42,741	\$31,647							
Cultural Activities	\$1,879	\$1,391							
Economic Development	\$1,708	\$1,265							
Natural Resource Protection	\$3,655	\$2,707							
Community Development Admin	\$31,939		\$7,557	\$8,420					
Development Review	\$11,446		\$1,721	\$3,358					
Long Range Planning	\$7,274		\$1,721	\$1,918					
Building and Safety	\$20,229		\$4,786	\$5,333					
Parks Maintenance	\$34,717				\$12,980	\$5,420			
Urban Forest Services	\$5,770				\$2,187	\$834			
Streets Maintenance	\$60,787				\$24,162	\$6,253			
Traffic Signals & Lighting	\$4,447						\$1,565		
Recreation Administration	\$76,080						\$1,687	\$71,289	
Recreation Facilities	\$289,585						\$98,504		
Youth Services	\$4,791						\$1,687		
Community Services	\$4,791						\$1,687		
Ranger Program	\$4,791						\$1,687		
Police Administration	\$24,608								
Patrol	\$24,608								
Investigations	\$24,608								
Police Support Services	\$49,216								
Neighborhood Services	\$24,608								
Traffic Safety	\$24,608								
Fire Administration	\$22,355								
Emergency Response	\$22,355								
Hazard Prevention	\$22,355								
Training Services	\$22,355								

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 Administration			\$3,859
City Attorney			\$2,263
City Clerk			\$3,727
Finance			\$14,551
Network Services			\$10,219
Information Services			\$4,603
Human Resources			\$4,114
Wellness Program			\$7,405
Public Works Administration			\$19,006
Fleet			\$46,112
CIP Project Engineering			\$17,381
Transportation/Plan Engineering			\$443
Insurance ISF Fund			\$598
City Council			\$11,094
Cultural Activities			\$488
Economic Development			\$443
Natural Resource Protection			\$948
Community Development Admin			\$15,962
Development Review			\$6,367
Long Range Planning			\$3,635
Building and Safety			\$10,110
Parks Maintenance			\$16,317
Urban Forest Services			\$2,749
Streets Maintenance			\$30,372
Traffic Signals & Lighting			\$2,882
Recreation Administration			\$3,104
Recreation Facilities			\$191,081
Youth Services			\$3,104
Community Services			\$3,104
Ranger Program			\$3,104
Police Administration			\$24,608
Patrol			\$24,608
Investigations			\$24,608
Police Support Services			\$49,216
Neighborhood Services			\$24,608
Traffic Safety			\$24,608
Fire Administration			\$22,355
Emergency Response			\$22,355
Hazard Prevention			\$22,355
Training Services			\$22,355

Facilities Maintenance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Utilities/Janitoria</u> <u>I - City Hall</u>	<u>Utilities - 919</u> <u>Palm Street</u>	<u>Janitorial - 919</u> <u>Palm Street</u>	<u>Utilities - Corp</u> <u>Yard</u>	<u>Janitorial - Corp</u> <u>Yard</u>	<u>Utilities - Other</u>	<u>Janitorial - Other</u>	<u>Parking Facility</u> <u>Maintenance</u>
Fire Station	\$22,355								
Disaster Assistance	\$22,355								
FD208 Tourism Bid Fund	\$1,384	\$1,025							
FD601 Water Fund	\$58,601				\$15,785	\$3,127			
FD602 Sewer Fund	\$58,599				\$15,785	\$3,125			
FD611 Parking Fund	\$57,091								\$25,943
FD621Transit Fund	\$5,025		\$253	\$280					
Total	\$1,442,082	\$132,562	\$35,371	\$40,871	\$107,583	\$19,454	\$110,856	\$108,534	\$25,943

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			\$22,355
Disaster Assistance			\$22,355
FD208 Tourism Bid Fund			\$359
FD601 Water Fund	\$11,401		\$28,288
FD602 Sewer Fund	\$11,401		\$28,288
FD611 Parking Fund			\$31,148
FD621Transit Fund		\$3,960	\$532
Total	<u>\$22,802</u>	<u>\$3,960</u>	<u>\$834,146</u>

SCHEDULE 14.01

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,077,423			\$1,077,423
Allocated additions:				
10000000 - Building Charge	\$491		\$491	
1011001 - City Administration	\$9,514	\$3,303	\$12,817	
1011501 - City Attorney	\$10,658	\$1,606	\$12,264	
1011021 - City Clerk	\$1,521	\$363	\$1,884	
1012000 - Finance	\$37,362	\$5,532	\$42,894	
1011101 - Network Services	\$21,281	\$2,158	\$23,439	
1011103 - Information Services	\$4,875	\$461	\$5,336	
1012006 - Finance Support Services	\$1,403	\$19	\$1,422	
1013001 - Human Resources	\$14,974	\$1,218	\$16,192	
1013003 - Wellness Program	\$34	\$539	\$573	
1015001 - Public Works Administration	\$14,140	\$1,628	\$15,768	
1015005 - Facilities Maintenance	\$77,691	\$5,800	\$83,491	
8020000 - Insurance ISF Fund		\$48,826	\$48,826	
Total allocated additions:	\$193,944	\$71,453	\$265,397	\$265,397
Total to be allocated	<u>\$1,271,367</u>	<u>\$71,453</u>		<u>\$1,342,820</u>

	Fleet		
	Schedule of costs to be allocated by function		
	Total	General & Admin	Fleet
Wages & Benefits			
SALARIES & WAGES	\$298,597		\$298,597
FRINGE BENEFITS	\$152,897		\$152,897
Other Expense and Cost			
SERVICE & SUPPLIES	\$339,424		\$339,424
FUEL	\$286,505		\$286,505
Departmental Expenditures	\$1,077,423		\$1,077,423
Additions: 1st			
Other	\$193,944	\$193,944	
Functional Cost	\$1,271,367	\$193,944	\$1,077,423
Reallocate Admin		(\$193,944)	\$193,944
Allocable Costs	\$1,271,367		\$1,271,367
1st Allocation	\$1,271,367		\$1,271,367
Additions: 2nd			
Other	\$71,453	\$71,453	
Functional Cost	\$71,453	\$71,453	
Reallocate Admin		(\$71,453)	\$71,453
Allocable Costs	\$71,453		\$71,453
2nd Allocation	\$71,453		\$71,453
Total allocated	\$1,342,820		\$1,342,820

Fleet
Detail allocation of
Fleet

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building and Safety	9	0.870 %	\$11,066		\$11,066	\$636	\$11,702
Network Services	7	0.677 %	\$8,607		\$8,607		\$8,607
Golf Course	32	3.095 %	\$39,346		\$39,346	\$2,262	\$41,608
Ranger Program	42	4.062 %	\$51,642		\$51,642	\$2,968	\$54,610
Investigations	57	5.513 %	\$70,085		\$70,085	\$4,029	\$74,114
Patrol	117	11.315 %	\$143,859		\$143,859	\$8,269	\$152,128
Traffic Safety	30	2.901 %	\$36,887		\$36,887	\$2,120	\$39,007
Police Administration	18	1.741 %	\$22,132		\$22,132	\$1,272	\$23,404
Facilities Maintenance	13	1.257 %	\$15,984		\$15,984		\$15,984
FD611 Parking Fund	9	0.870 %	\$11,066		\$11,066	\$636	\$11,702
Parks Maintenance	111	10.735 %	\$136,481		\$136,481	\$7,845	\$144,326
Traffic Signals & Lighting	16	1.547 %	\$19,673		\$19,673	\$1,131	\$20,804
Stormwater and Flood Control	22	2.128 %	\$27,050		\$27,050	\$1,555	\$28,605
Streets Maintenance	201	19.439 %	\$247,142		\$247,142	\$14,206	\$261,348
Transportation/Plan Engineering	6	0.580 %	\$7,377		\$7,377	\$424	\$7,801
Urban Forest Services	28	2.708 %	\$34,428		\$34,428	\$1,979	\$36,407
FD705 Whale Rock Fund	18	1.741 %	\$22,132		\$22,132	\$1,272	\$23,404
FD601 Water Fund	84	8.124 %	\$103,283		\$103,283	\$5,937	\$109,220
FD602 Sewer Fund	144	13.926 %	\$177,057		\$177,057	\$10,177	\$187,234
Neighborhood Services	6	0.580 %	\$7,377		\$7,377	\$424	\$7,801
Natural Resource Protection	3	0.290 %	\$3,689		\$3,689	\$212	\$3,901
City Administration	3	0.290 %	\$3,689		\$3,689		\$3,689
Swim Center Maintenance	4	0.387 %	\$4,918		\$4,918	\$283	\$5,201
Recreation Administration	5	0.484 %	\$6,148		\$6,148	\$353	\$6,501
All Other	31	2.998 %	\$38,116		\$38,116	\$2,191	\$40,307
CIP Project Engineering	10	0.967 %	\$12,296		\$12,296	\$707	\$13,003
Development Review	4	0.387 %	\$4,918		\$4,918	\$283	\$5,201
Police Support Services	4	0.388 %	\$4,919		\$4,919	\$282	\$5,201
Total	1,034	100.000 %	\$1,271,367		\$1,271,367	\$71,453	\$1,342,820

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

Source: Fleet Master spreadsheet

Fleet
Departmental Cost
Allocation Summary

	Total	Fleet
City Administration	\$3,689	\$3,689
Network Services	\$8,607	\$8,607
Facilities Maintenance	\$15,984	\$15,984
CIP Project Engineering	\$13,003	\$13,003
Transportation/Plan Engineering	\$7,801	\$7,801
Natural Resource Protection	\$3,901	\$3,901
Development Review	\$5,201	\$5,201
Building and Safety	\$11,702	\$11,702
Parks Maintenance	\$144,326	\$144,326
Swim Center Maintenance	\$5,201	\$5,201
Urban Forest Services	\$36,407	\$36,407
Streets Maintenance	\$261,348	\$261,348
Traffic Signals & Lighting	\$20,804	\$20,804
Stormwater and Flood Control	\$28,605	\$28,605
Recreation Administration	\$6,501	\$6,501
Ranger Program	\$54,610	\$54,610
Golf Course	\$41,608	\$41,608
Police Administration	\$23,404	\$23,404
Patrol	\$152,128	\$152,128
Investigations	\$74,114	\$74,114
Police Support Services	\$5,201	\$5,201
Neighborhood Services	\$7,801	\$7,801
Traffic Safety	\$39,007	\$39,007
FD601 Water Fund	\$109,220	\$109,220
FD602 Sewer Fund	\$187,234	\$187,234
FD611 Parking Fund	\$11,702	\$11,702
FD705 Whale Rock Fund	\$23,404	\$23,404
All Other	\$40,307	\$40,307
Total	\$1,342,820	\$1,342,820

SCHEDULE 15.01

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$2,205,278			\$2,205,278
Allocated additions:				
10000000 - Building Charge	\$16,839		\$16,839	
1011001 - City Administration	\$19,474	\$6,762	\$26,236	
1011501 - City Attorney	\$21,816	\$3,287	\$25,103	
1012000 - Finance	\$18,932	\$5,381	\$24,313	
1011101 - Network Services	\$46,205	\$4,482	\$50,687	
1011103 - Information Services	\$16,250	\$1,535	\$17,785	
1012006 - Finance Support Services	\$2,872	\$38	\$2,910	
1013001 - Human Resources	\$49,915	\$4,060	\$53,975	
1015001 - Public Works Administration	\$285,439	\$32,865	\$318,304	
1015005 - Facilities Maintenance	\$31,873	\$2,905	\$34,778	
1015008 - Fleet	\$12,296	\$707	\$13,003	
8020000 - Insurance ISF Fund		\$160,300	\$160,300	
Total allocated additions:	<u>\$521,911</u>	<u>\$222,322</u>	<u>\$744,233</u>	<u>\$744,233</u>
Total to be allocated	<u>\$2,727,189</u>	<u>\$222,322</u>		<u>\$2,949,511</u>

CIP Project Engineering
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Engineering Administration</u>	<u>Engineering</u>	<u>Project Engineering</u>
<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	\$521,911	\$521,911			
Functional Cost	\$2,727,189	\$521,911	\$571,501	\$970,517	\$663,260
Reallocate Admin		(\$521,911)	\$135,254	\$229,687	\$156,970
Allocable Costs	\$2,727,189		\$706,755	\$1,200,204	\$820,230
Unallocated	(\$1,906,959)		(\$706,755)	(\$1,200,204)	
1st Allocation	\$820,230				\$820,230
Additions: 2nd					
Other	\$222,322	\$222,322			
Functional Cost	\$222,322	\$222,322			
Reallocate Admin		(\$222,322)	\$57,615	\$97,841	\$66,866
Allocable Costs	\$222,322		\$57,615	\$97,841	\$66,866
Unallocated	(\$155,456)		(\$57,615)	(\$97,841)	
2nd Allocation	\$66,866				\$66,866
Total allocated	\$887,096				\$887,096

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 %	\$287,231		\$287,231	\$23,415	\$310,646
FD205 CDBG Fund	39	1.297 %	\$10,638		\$10,638	\$867	\$11,505
FD401 Capital Outlay Engineering	595	19.787 %	\$162,300		\$162,300	\$13,231	\$175,531
FD403 Info Tech Replacement Fund	16	0.532 %	\$4,364		\$4,364	\$356	\$4,720
FD507 Transportation Impact Fee Fund	213	7.083 %	\$58,101		\$58,101	\$4,736	\$62,837
FD404 Major Facility Replacement Fund	249	8.281 %	\$67,921		\$67,921	\$5,537	\$73,458
FD501 Parkland Development Fund	10	0.333 %	\$2,728		\$2,728	\$222	\$2,950
FD602 Sewer Fund	811	26.970 %	\$221,219		\$221,219	\$18,034	\$239,253
FD611 Parking Fund	21	0.699 %	\$5,728		\$5,728	\$468	\$6,196
Total	3,007	100.000 %	\$820,230		\$820,230	\$66,866	\$887,096

(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	\$11,505	\$11,505
FD401 Capital Outlay Engineering	\$175,531	\$175,531
FD403 Info Tech Replacement Fund	\$4,720	\$4,720
FD404 Major Facility Replacement Fund	\$73,458	\$73,458
FD501 Parkland Development Fund	\$2,950	\$2,950
FD507 Transportation Impact Fee Fund	\$62,837	\$62,837
FD601 Water Fund	\$310,646	\$310,646
FD602 Sewer Fund	\$239,253	\$239,253
FD611 Parking Fund	\$6,196	\$6,196
Total	<u>\$887,096</u>	<u>\$887,096</u>

SCHEDULE 16.01

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.

Transportation/Plan Engineering
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$896,195			\$896,195
Allocated additions:				
10000000 - Building Charge	\$430		\$430	
1011001 - City Administration	\$7,914	\$2,748	\$10,662	
1011501 - City Attorney	\$8,866	\$1,336	\$10,202	
1011021 - City Clerk	\$2,365	\$565	\$2,930	
1012000 - Finance	\$12,728	\$2,618	\$15,346	
1011101 - Network Services	\$35,222	\$3,669	\$38,891	
1011103 - Information Services	\$6,500	\$614	\$7,114	
1012006 - Finance Support Services	\$1,167	\$15	\$1,182	
1013001 - Human Resources	\$19,966	\$1,624	\$21,590	
1013003 - Wellness Program	\$52	\$839	\$891	
1015001 - Public Works Administration	\$16,305	\$1,878	\$18,183	
1015005 - Facilities Maintenance	\$813	\$74	\$887	
1015008 - Fleet	\$7,377	\$424	\$7,801	
8020000 - Insurance ISF Fund		\$64,145	\$64,145	
Total allocated additions:	<u>\$119,705</u>	<u>\$80,549</u>	<u>\$200,254</u>	<u>\$200,254</u>
Total to be allocated	<u>\$1,015,900</u>	<u>\$80,549</u>		<u>\$1,096,449</u>

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	\$119,705	\$119,705					
Functional Cost	\$1,015,900	\$119,705	\$565,678	\$29,305	\$21,599	\$179,060	\$100,553
Reallocate Admin		(\$119,705)	\$75,558	\$3,914	\$2,885	\$23,917	\$13,431
Allocable Costs	\$1,015,900		\$641,236	\$33,219	\$24,484	\$202,977	\$113,984
Unallocated	(\$641,236)		(\$641,236)				
1st Allocation	\$374,664			\$33,219	\$24,484	\$202,977	\$113,984
Additions: 2nd							
Other	\$80,549	\$80,549					
Functional Cost	\$80,549	\$80,549					
Reallocate Admin		(\$80,549)	\$50,843	\$2,634	\$1,941	\$16,094	\$9,037
Allocable Costs	\$80,549		\$50,843	\$2,634	\$1,941	\$16,094	\$9,037
Unallocated	(\$50,843)		(\$50,843)				
2nd Allocation	\$29,706			\$2,634	\$1,941	\$16,094	\$9,037
Total allocated	\$404,370			\$35,853	\$26,425	\$219,071	\$123,021

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 %	\$33,219		\$33,219	\$2,634	\$35,853
Total	100	100.000 %	\$33,219		\$33,219	\$2,634	\$35,853

(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 %	\$24,484		\$24,484	\$1,941	\$26,425
Total	100	100.000 %	\$24,484		\$24,484	\$1,941	\$26,425

(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 %	\$202,977		\$202,977	\$16,094	\$219,071
Total	100	100.000 %	\$202,977		\$202,977	\$16,094	\$219,071

(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 %	\$113,984		\$113,984	\$9,037	\$123,021
Total	100	100.000 %	\$113,984		\$113,984	\$9,037	\$123,021

(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	\$219,071			\$219,071	
Long Range Planning	\$123,021				\$123,021
FD611 Parking Fund	\$35,853	\$35,853			
FD621Transit Fund	<u>\$26,425</u>		<u>\$26,425</u>		
Total	\$404,370	<u>\$35,853</u>	<u>\$26,425</u>	<u>\$219,071</u>	<u>\$123,021</u>

SCHEDULE 17.01

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	
1011001 - City Administration	\$42,460	\$14,743	\$57,203	
1011501 - City Attorney	\$47,566	\$7,166	\$54,732	
1012000 - Finance	\$57,535	\$14,373	\$71,908	
1012006 - Finance Support Services	\$6,262	\$83	\$6,345	
1013002 - Risk Management	\$4,449	\$59	\$4,508	
1015005 - Facilities Maintenance	\$1,886	\$420	\$2,306	
Total allocated additions:	<u>\$160,552</u>	<u>\$36,844</u>	<u>\$197,396</u>	<u>\$197,396</u>
Total to be allocated	<u><u>\$4,297,300</u></u>	<u><u>\$36,844</u></u>		<u><u>\$4,334,144</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	\$4,449		\$4,449			
Other	\$156,103	\$156,103				
Functional Cost	\$4,297,300	\$156,103	\$1,383,579	\$2,611,827	\$35,949	\$109,842
Reallocate Admin		(\$156,103)	\$52,042	\$98,559	\$1,357	\$4,145
Allocable Costs	\$4,297,300		\$1,435,621	\$2,710,386	\$37,306	\$113,987
1st Allocation	\$4,297,300		\$1,435,621	\$2,710,386	\$37,306	\$113,987
Additions: 2nd						
Risk Management	\$59		\$59			
Other	\$36,785	\$36,785				
Functional Cost	\$36,844	\$36,785	\$59			
Reallocate Admin		(\$36,785)	\$12,264	\$23,225	\$320	\$976
Allocable Costs	\$36,844		\$12,323	\$23,225	\$320	\$976
2nd Allocation	\$36,844		\$12,323	\$23,225	\$320	\$976
Total allocated	\$4,334,144		\$1,447,944	\$2,733,611	\$37,626	\$114,963

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 %	\$14,441		\$14,441	\$156	\$14,597
Facilities Maintenance	500	1.257 %	\$18,051		\$18,051		\$18,051
Streets Maintenance	965	2.427 %	\$34,839		\$34,839	\$375	\$35,214
Stormwater and Flood Control	615	1.547 %	\$22,203		\$22,203	\$239	\$22,442
Traffic Signals & Lighting	200	0.503 %	\$7,221		\$7,221	\$78	\$7,299
Transportation/Plan Engineering	600	1.509 %	\$21,662		\$21,662		\$21,662
Recreation Administration	400	1.006 %	\$14,441		\$14,441	\$156	\$14,597
Recreation Facilities	100	0.251 %	\$3,610		\$3,610	\$39	\$3,649
Youth Services	200	0.503 %	\$7,221		\$7,221	\$78	\$7,299
Community Services	200	0.503 %	\$7,221		\$7,221	\$78	\$7,299
Ranger Program	300	0.754 %	\$10,831		\$10,831	\$117	\$10,948
Aquatics	100	0.251 %	\$3,610		\$3,610	\$39	\$3,649
Golf Course	400	1.006 %	\$14,441		\$14,441	\$156	\$14,597
Police Administration	650	1.635 %	\$23,467		\$23,467	\$253	\$23,720
Patrol	4,600	11.568 %	\$166,072		\$166,072	\$1,789	\$167,861
Investigations	1,100	2.766 %	\$39,713		\$39,713	\$428	\$40,141
Police Support Services	2,000	5.030 %	\$72,205		\$72,205	\$778	\$72,983
Neighborhood Services	100	0.251 %	\$3,610		\$3,610	\$39	\$3,649
Traffic Safety	400	1.006 %	\$14,441		\$14,441	\$156	\$14,597
Fire Administration	400	1.006 %	\$14,441		\$14,441	\$156	\$14,597
Emergency Response	4,500	11.316 %	\$162,462		\$162,462	\$1,750	\$164,212
Hazard Prevention	600	1.509 %	\$21,662		\$21,662	\$233	\$21,895
FD208 Tourism Bid Fund	175	0.440 %	\$6,318		\$6,318	\$68	\$6,386
FD601 Water Fund	3,525	8.865 %	\$127,262		\$127,262	\$1,371	\$128,633
FD602 Sewer Fund	2,995	7.532 %	\$108,127		\$108,127	\$1,165	\$109,292
FD621Transit Fund	300	0.754 %	\$10,831		\$10,831	\$117	\$10,948
FD705 Whale Rock Fund	390	0.981 %	\$14,080		\$14,080	\$152	\$14,232
City Administration	400	1.006 %	\$14,441		\$14,441		\$14,441
Economic Development	100	0.251 %	\$3,610		\$3,610	\$39	\$3,649
Natural Resource Protection	200	0.503 %	\$7,221		\$7,221	\$78	\$7,299
Community Promotion	25	0.063 %	\$903		\$903	\$10	\$913
City Attorney	300	0.754 %	\$10,831		\$10,831		\$10,831
City Clerk	500	1.257 %	\$18,051		\$18,051		\$18,051
Finance	1,200	3.018 %	\$43,323		\$43,323		\$43,323
Network Services	1,000	2.515 %	\$36,103		\$36,103		\$36,103
Information Services	425	1.069 %	\$15,344		\$15,344		\$15,344
Human Resources	600	1.509 %	\$21,662		\$21,662		\$21,662
Community Development Admin	550	1.383 %	\$19,856		\$19,856	\$214	\$20,070
Building and Safety	1,350	3.395 %	\$48,739		\$48,739	\$525	\$49,264
Public Works Administration	600	1.509 %	\$21,662		\$21,662		\$21,662
Parks Maintenance	1,200	3.018 %	\$43,323		\$43,323	\$467	\$43,790

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 %	\$3,610		\$3,610	\$39	\$3,649
Fire Apparatus Service	200	0.503 %	\$7,221		\$7,221	\$78	\$7,299
Fleet	450	1.132 %	\$16,246		\$16,246		\$16,246
FD205 CDBG Fund	50	0.126 %	\$1,805		\$1,805	\$19	\$1,824
FD611 Parking Fund	1,000	2.515 %	\$36,103		\$36,103	\$389	\$36,492
CIP Project Engineering	1,500	3.772 %	\$54,154		\$54,154		\$54,154
Development Review	1,300	3.269 %	\$46,930		\$46,930	\$499	\$47,429
Total	39,765	100.000 %	\$1,435,621		\$1,435,621	\$12,323	\$1,447,944

(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 %	\$27,264		\$27,264	\$293	\$27,557
Facilities Maintenance	500	1.257 %	\$34,080		\$34,080		\$34,080
Streets Maintenance	965	2.427 %	\$65,774		\$65,774	\$707	\$66,481
Stormwater and Flood Control	615	1.547 %	\$41,918		\$41,918	\$451	\$42,369
Traffic Signals & Lighting	200	0.503 %	\$13,632		\$13,632	\$147	\$13,779
Transportation/Plan Engineering	600	1.509 %	\$40,896		\$40,896		\$40,896
Recreation Administration	400	1.006 %	\$27,264		\$27,264	\$293	\$27,557
Recreation Facilities	100	0.251 %	\$6,816		\$6,816	\$73	\$6,889
Youth Services	200	0.503 %	\$13,632		\$13,632	\$147	\$13,779
Community Services	200	0.503 %	\$13,632		\$13,632	\$147	\$13,779
Ranger Program	300	0.754 %	\$20,448		\$20,448	\$220	\$20,668
Aquatics	100	0.251 %	\$6,816		\$6,816	\$73	\$6,889
Golf Course	400	1.006 %	\$27,264		\$27,264	\$293	\$27,557
Police Administration	650	1.635 %	\$44,304		\$44,304	\$476	\$44,780
Patrol	4,600	11.568 %	\$313,536		\$313,536	\$3,371	\$316,907
Investigations	1,100	2.766 %	\$74,976		\$74,976	\$806	\$75,782
Police Support Services	2,000	5.030 %	\$136,320		\$136,320	\$1,466	\$137,786
Neighborhood Services	100	0.251 %	\$6,816		\$6,816	\$73	\$6,889
Traffic Safety	400	1.006 %	\$27,264		\$27,264	\$293	\$27,557
Fire Administration	400	1.006 %	\$27,264		\$27,264	\$293	\$27,557
Emergency Response	4,500	11.316 %	\$306,720		\$306,720	\$3,298	\$310,018
Hazard Prevention	600	1.509 %	\$40,896		\$40,896	\$440	\$41,336
FD208 Tourism Bid Fund	175	0.440 %	\$11,928		\$11,928	\$128	\$12,056
FD601 Water Fund	3,525	8.865 %	\$240,264		\$240,264	\$2,583	\$242,847
FD602 Sewer Fund	2,995	7.532 %	\$204,139		\$204,139	\$2,195	\$206,334
FD621Transit Fund	300	0.754 %	\$20,448		\$20,448	\$220	\$20,668
FD705 Whale Rock Fund	390	0.981 %	\$26,582		\$26,582	\$286	\$26,868
City Administration	400	1.006 %	\$27,264		\$27,264		\$27,264
Economic Development	100	0.251 %	\$6,816		\$6,816	\$73	\$6,889
Natural Resource Protection	200	0.503 %	\$13,632		\$13,632	\$147	\$13,779
Community Promotion	25	0.063 %	\$1,704		\$1,704	\$18	\$1,722
City Attorney	300	0.754 %	\$20,448		\$20,448		\$20,448
City Clerk	500	1.257 %	\$34,080		\$34,080		\$34,080
Finance	1,200	3.018 %	\$81,792		\$81,792		\$81,792
Network Services	1,000	2.515 %	\$68,160		\$68,160		\$68,160
Information Services	425	1.069 %	\$28,968		\$28,968		\$28,968
Human Resources	600	1.509 %	\$40,896		\$40,896		\$40,896
Community Development Admin	550	1.383 %	\$37,488		\$37,488	\$403	\$37,891
Building and Safety	1,350	3.395 %	\$92,016		\$92,016	\$989	\$93,005
Public Works Administration	600	1.509 %	\$40,896		\$40,896		\$40,896
Parks Maintenance	1,200	3.018 %	\$81,792		\$81,792	\$879	\$82,671

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 %	\$6,816		\$6,816	\$73	\$6,889
Fire Apparatus Service	200	0.503 %	\$13,632		\$13,632	\$147	\$13,779
Fleet	450	1.132 %	\$30,672		\$30,672		\$30,672
FD205 CDBG Fund	50	0.126 %	\$3,408		\$3,408	\$37	\$3,445
FD611 Parking Fund	1,000	2.515 %	\$68,160		\$68,160	\$733	\$68,893
CIP Project Engineering	1,500	3.772 %	\$102,240		\$102,240		\$102,240
Development Review	1,300	3.269 %	\$88,613		\$88,613	\$954	\$89,567
Total	39,765	100.000 %	\$2,710,386		\$2,710,386	\$23,225	\$2,733,611

(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 %	\$3,344		\$3,344	\$29	\$3,373
FD602 Sewer Fund	32,727	91.037 %	\$33,962		\$33,962	\$291	\$34,253
Total	35,949	100.000 %	\$37,306		\$37,306	\$320	\$37,626

(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	\$3	\$282
Cultural Activities	332,351	0.516 %	\$589		\$589	\$7	\$596
Economic Development	269,768	0.419 %	\$478		\$478	\$5	\$483
Natural Resource Protection	617,952	0.960 %	\$1,094		\$1,094	\$13	\$1,107
Community Promotion	393,509	0.611 %	\$697		\$697	\$8	\$705
City Attorney	1,000,636	1.555 %	\$1,772		\$1,772		\$1,772
City Clerk	566,644	0.880 %	\$1,004		\$1,004		\$1,004
Finance	1,779,620	2.765 %	\$3,152		\$3,152		\$3,152
Network Services	2,992,351	4.649 %	\$5,299		\$5,299		\$5,299
Information Services	1,031,587	1.603 %	\$1,827		\$1,827		\$1,827
Finance Support Services	153,927	0.239 %	\$273		\$273		\$273
Human Resources	1,217,672	1.892 %	\$2,156		\$2,156		\$2,156
Wellness Program	3,114	0.005 %	\$6		\$6		\$6
Community Development Admin	867,164	1.347 %	\$1,536		\$1,536	\$18	\$1,554
Commissions & Committees	15,513	0.024 %	\$27		\$27		\$27
Development Review	1,053,548	1.637 %	\$1,866		\$1,866	\$21	\$1,887
Long Range Planning	114,993	0.179 %	\$204		\$204	\$2	\$206
Building and Safety	2,269,498	3.526 %	\$4,019		\$4,019	\$46	\$4,065
Public Works Administration	945,448	1.469 %	\$1,674		\$1,674		\$1,674
Parks Maintenance	2,587,151	4.020 %	\$4,582		\$4,582	\$53	\$4,635
Swim Center Maintenance	504,654	0.784 %	\$894		\$894	\$10	\$904
Urban Forest Services	830,659	1.291 %	\$1,471		\$1,471	\$17	\$1,488
Facilities Maintenance	1,152,577	1.791 %	\$2,041		\$2,041		\$2,041
Streets Maintenance	1,143,992	1.777 %	\$2,026		\$2,026	\$23	\$2,049
Stormwater and Flood Control	793,352	1.233 %	\$1,405		\$1,405	\$16	\$1,421
Traffic Signals & Lighting	519,399	0.807 %	\$920		\$920	\$11	\$931
Fleet	1,077,423	1.674 %	\$1,908		\$1,908		\$1,908
City Administration	1,266,811	1.968 %	\$2,244		\$2,244		\$2,244
Transportation/Plan Engineering	896,195	1.392 %	\$1,587		\$1,587		\$1,587
Recreation Administration	780,489	1.213 %	\$1,382		\$1,382	\$16	\$1,398
Recreation Facilities	190,312	0.296 %	\$337		\$337	\$4	\$341
Youth Services	853,586	1.326 %	\$1,512		\$1,512	\$17	\$1,529
Community Services	474,519	0.737 %	\$840		\$840	\$10	\$850
Ranger Program	496,081	0.771 %	\$879		\$879	\$10	\$889
Aquatics	402,346	0.625 %	\$713		\$713	\$8	\$721
Golf Course	595,060	0.925 %	\$1,054		\$1,054	\$12	\$1,066
Police Administration	1,997,594	3.104 %	\$3,538		\$3,538	\$41	\$3,579
Patrol	9,337,298	14.507 %	\$16,536		\$16,536	\$190	\$16,726
Investigations	2,786,997	4.330 %	\$4,936		\$4,936	\$57	\$4,993
Police Support Services	2,484,815	3.861 %	\$4,401		\$4,401	\$50	\$4,451
Neighborhood Services	229,238	0.356 %	\$406		\$406	\$5	\$411

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 %	\$1,410		\$1,410	\$16	\$1,426
Fire Administration	936,461	1.455 %	\$1,658		\$1,658	\$19	\$1,677
Emergency Response	10,175,128	15.809 %	\$18,020		\$18,020	\$207	\$18,227
Hazard Prevention	885,601	1.376 %	\$1,568		\$1,568	\$18	\$1,586
Training Services	73,793	0.115 %	\$131		\$131	\$1	\$132
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 %	\$672		\$672	\$8	\$680
Finance Non Departmental	167,004	0.259 %	\$296		\$296	\$3	\$299
Development Services	1,003,441	1.559 %	\$1,777		\$1,777	\$20	\$1,797
Human Relations	353,546	0.549 %	\$626		\$626	\$7	\$633
CIP Project Engineering	2,205,278	3.426 %	\$3,906		\$3,906		\$3,906
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 %	\$150		\$150	\$2	\$152
Total	64,363,424	100.000 %	\$113,987		\$113,987	\$976	\$114,963

(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 Administration	\$43,949	\$14,441	\$27,264		\$2,244
City Attorney	\$33,051	\$10,831	\$20,448		\$1,772
City Clerk	\$53,135	\$18,051	\$34,080		\$1,004
Finance	\$128,267	\$43,323	\$81,792		\$3,152
Network Services	\$109,562	\$36,103	\$68,160		\$5,299
Information Services	\$46,139	\$15,344	\$28,968		\$1,827
Finance Support Services	\$273				\$273
Human Resources	\$64,714	\$21,662	\$40,896		\$2,156
Risk Management	\$10				\$10
Wellness Program	\$6				\$6
Public Works Administration	\$64,232	\$21,662	\$40,896		\$1,674
Facilities Maintenance	\$54,172	\$18,051	\$34,080		\$2,041
Fleet	\$48,826	\$16,246	\$30,672		\$1,908
CIP Project Engineering	\$160,300	\$54,154	\$102,240		\$3,906
Transportation/Plan Engineering	\$64,145	\$21,662	\$40,896		\$1,587
City Council	\$282				\$282
Cultural Activities	\$596				\$596
Economic Development	\$11,021	\$3,649	\$6,889		\$483
Natural Resource Protection	\$22,185	\$7,299	\$13,779		\$1,107
Community Promotion	\$3,340	\$913	\$1,722		\$705
Community Services Group	\$17				\$17
Finance Non Departmental	\$299				\$299
Community Development Admin	\$59,515	\$20,070	\$37,891		\$1,554
Commissions & Committees	\$27				\$27
Development Review	\$138,883	\$47,429	\$89,567		\$1,887
Long Range Planning	\$206				\$206
Development Services	\$1,797				\$1,797
Building and Safety	\$146,334	\$49,264	\$93,005		\$4,065
Human Relations	\$633				\$633
Parks Maintenance	\$131,096	\$43,790	\$82,671		\$4,635
Swim Center Maintenance	\$11,442	\$3,649	\$6,889		\$904
Urban Forest Services	\$43,642	\$14,597	\$27,557		\$1,488
Streets Maintenance	\$103,744	\$35,214	\$66,481		\$2,049
Traffic Signals & Lighting	\$22,009	\$7,299	\$13,779		\$931
Stormwater and Flood Control	\$66,232	\$22,442	\$42,369		\$1,421
Water Administration/Engineering	\$6				\$6
Solid Waste Recycling	\$152				\$152
Recreation Administration	\$43,552	\$14,597	\$27,557		\$1,398
Recreation Facilities	\$10,879	\$3,649	\$6,889		\$341
Youth Services	\$22,607	\$7,299	\$13,779		\$1,529

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	\$21,928	\$7,299	\$13,779		\$850
Ranger Program	\$32,505	\$10,948	\$20,668		\$889
Aquatics	\$11,259	\$3,649	\$6,889		\$721
Golf Course	\$43,220	\$14,597	\$27,557		\$1,066
Jack House	\$13				\$13
Police Administration	\$72,079	\$23,720	\$44,780		\$3,579
Patrol	\$501,494	\$167,861	\$316,907		\$16,726
Investigations	\$120,916	\$40,141	\$75,782		\$4,993
Police Support Services	\$215,220	\$72,983	\$137,786		\$4,451
Neighborhood Services	\$10,949	\$3,649	\$6,889		\$411
Traffic Safety	\$43,580	\$14,597	\$27,557		\$1,426
Fire Administration	\$43,831	\$14,597	\$27,557		\$1,677
Emergency Response	\$492,457	\$164,212	\$310,018		\$18,227
Hazard Prevention	\$64,817	\$21,895	\$41,336		\$1,586
Training Services	\$132				\$132
Fire Apparatus Service	\$21,758	\$7,299	\$13,779		\$680
Fire Station	\$54				\$54
Disaster Assistance	\$111				\$111
FD205 CDBG Fund	\$5,269	\$1,824	\$3,445		
FD208 Tourism Bid Fund	\$18,442	\$6,386	\$12,056		
FD601 Water Fund	\$374,853	\$128,633	\$242,847	\$3,373	
FD602 Sewer Fund	\$349,879	\$109,292	\$206,334	\$34,253	
FD611 Parking Fund	\$105,385	\$36,492	\$68,893		
FD621Transit Fund	\$31,616	\$10,948	\$20,668		
FD705 Whale Rock Fund	\$41,100	\$14,232	\$26,868		
Total	\$4,334,144	\$1,447,944	\$2,733,611	\$37,626	\$114,963

SCHEDULE 18.01

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.

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

Natural Resources Protection (Utility Services)

Costs to be allocated

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

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

Natural Resources Protection (Utility Services)

Departmental Cost
Allocation Summary

	<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 19.01

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 they provide back to Engineering Development Review to facilitate the review and inspection of development projects.

Eng Dev Review (Utility Services)
Costs to be allocated

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	<u>100</u>	<u>100.000 %</u>		<u>(\$13,027)</u>	<u>(\$13,027)</u>		<u>(\$13,027)</u>
Direct Billed				\$13,027	\$13,027		\$13,027
Total	<u>100</u>	<u>100.000 %</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

Source: Cheryl Blair

Eng Dev Review (Utility Services)
Departmental Cost
Allocation Summary

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