

CITY OF SAN LUIS OBISPO, CA

CENTRAL SERVICE
COST ALLOCATION PLAN

Fiscal Year 2021
Prepared April 22, 2022

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& Associates Consulting, LLC**

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COST ALLOCATION METHODOLOGY

INTRODUCTION

The Central Service Cost Allocation Plan was prepared using a consistent approach and treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the year ended June 30, 2021. Statistics used to allocate costs were taken from FY2021 data by performing one hundred percent counts, or in some cases, conducting a representative sample period count.

STEP-DOWN ALLOCATION PROCEDURE

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

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

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

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

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

COST ALLOCATION METHODOLOGY

FORMAT

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

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

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

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

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

COST ALLOCATION METHODOLOGY

FORMAT (Continued)

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

INTERVIEWS

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

Organizational Chart

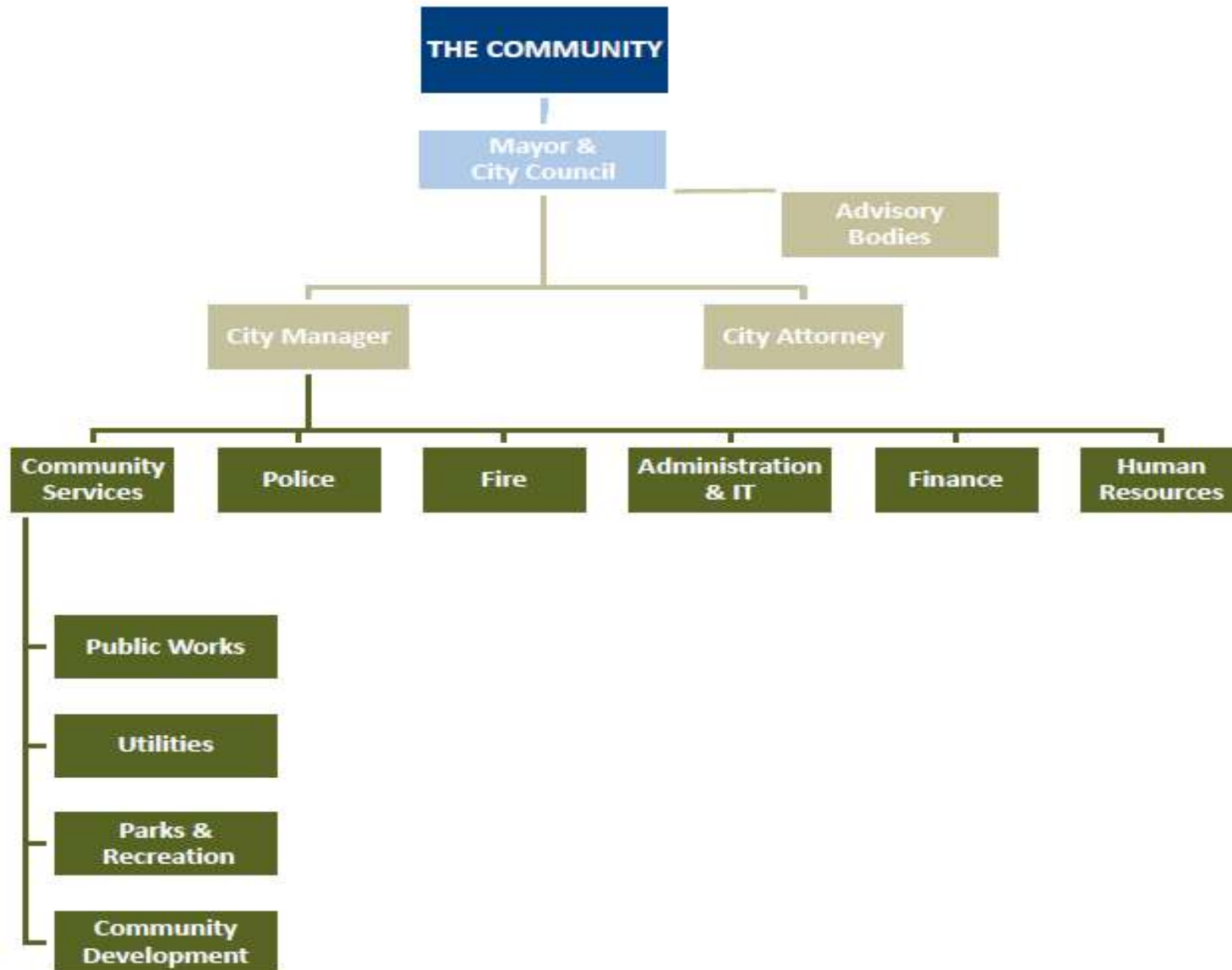


Table of Contents

	<u>Schedule</u>	<u>Page</u>
<u>Summary Reports</u>		
Allocated Costs by Department	A	1
Summary of Allocated Costs	C	9
Detail of Allocated Costs	D	12
Summary of Allocation Basis	E	21
<u>Building Charge</u>		
Narrative	1.01	
Costs to be Allocated	1.02	26
Costs by Function	1.03	27
Detail Allocation - City Hall	1.04	28
Detail Allocation - 919 Palm	1.05	29
Detail Allocation - Corporation Yard	1.06	30
Allocation Summary	1.07	31
<u>City Council</u>		
Narrative	2.01	
Costs to be Allocated	2.02	33
Costs by Function	2.03	34
Detail Allocation - City Council	2.04	35
Allocation Summary	2.05	36
<u>City Administration</u>		
Narrative	3.01	
Costs to be Allocated	3.02	38
Costs by Function	3.03	39
Detail Allocation - Citywide Administration	3.04	40
Detail Allocation - Other GF Exp	3.05	42
Detail Allocation - Netwok Services & Info Services	3.06	44
Detail Allocation - Economic Development	3.07	45
Detail Allocation - Natural Resource Planning	3.08	46
Allocation Summary	3.09	47
<u>Community Services Group</u>		
Narrative	4.01	
Costs to be Allocated	4.02	50
Costs by Function	4.03	51
Detail Allocation - Project Supervision	4.04	52
Allocation Summary	4.05	53
<u>City Attorney</u>		
Narrative	5.01	

Table of Contents

	<u>Schedule</u>	<u>Page</u>
Costs to be Allocated	5.02	55
Costs by Function	5.03	56
Detail Allocation - City Attorney	5.04	57
Detail Allocation - Other GF Exp	5.05	59
Allocation Summary	5.06	61
 <u>City Clerk</u>		
Narrative	6.01	
Costs to be Allocated	6.02	64
Costs by Function	6.03	65
Detail Allocation - City Clerk Services	6.04	66
Detail Allocation - Public Counter/Main City Phone	6.05	67
Allocation Summary	6.06	69
 <u>Finance</u>		
Narrative	7.01	
Costs to be Allocated	7.02	72
Costs by Function	7.03	73
Detail Allocation - Accounts Payable	7.04	75
Detail Allocation - Payroll	7.05	77
Detail Allocation - Purchasing	7.06	79
Detail Allocation - General Finance	7.07	81
Detail Allocation - Utility Billing	7.08	83
Detail Allocation - Cashier	7.09	84
Detail Allocation - Budget	7.10	85
Detail Allocation - Other GF Exp	7.11	87
Allocation Summary	7.12	89
 <u>Network Services</u>		
Narrative	8.01	
Costs to be Allocated	8.02	92
Costs by Function	8.03	93
Detail Allocation - Network Services & Desktop Support	8.04	95
Detail Allocation - Enterprise Apps	8.05	97
Detail Allocation - MDC Support	8.06	99
Detail Allocation - Tablet Support	8.07	100
Detail Allocation - Server Support	8.08	102
Detail Allocation - Network Support	8.09	104
Detail Allocation - Radios	8.10	106
Detail Allocation - Telemetry	8.11	107
Detail Allocation - Cell Phones	8.12	108
Detail Allocation - Cellular Data Services	8.13	109
Detail Allocation - Telephones	8.14	111
Detail Allocation - Cuesta	8.15	113
Detail Allocation - South Hills	8.16	114
Detail Allocation - Tassajara	8.17	115

Table of Contents

	<u>Schedule</u>	<u>Page</u>
Detail Allocation - Direct Dept Exp	8.18	116
Allocation Summary	8.19	117
<u>Information Services</u>		
Narrative	9.01	
Costs to be Allocated	9.02	122
Costs by Function	9.03	123
Detail Allocation - Information Services	9.04	124
Detail Allocation - Enterprise Apps	9.05	125
Allocation Summary	9.06	127
<u>Finance Support Services</u>		
Narrative	10.01	
Costs to be Allocated	10.02	130
Costs by Function	10.03	131
Detail Allocation - General Support Services	10.04	132
Detail Allocation - Parking	10.05	134
Allocation Summary	10.06	135
<u>Human Resources</u>		
Narrative	11.01	
Costs to be Allocated	11.02	138
Costs by Function	11.03	139
Detail Allocation - Human Resources	11.04	140
Detail Allocation - Other GF Exp	11.05	142
Detail Allocation - Tiution Reimbursement	11.06	144
Allocation Summary	11.07	145
<u>Risk Management</u>		
Narrative	12.01	
Costs to be Allocated	12.02	148
Costs by Function	12.03	149
Detail Allocation - Risk Management	12.04	150
Allocation Summary	12.05	151
<u>Wellness Program</u>		
Narrative	13.01	
Costs to be Allocated	13.02	153
Costs by Function	13.03	154
Detail Allocation - Wellness Program	13.04	155
Allocation Summary	13.05	157
<u>Public Works Administration</u>		

Table of Contents

	<u>Schedule</u>	<u>Page</u>
Narrative	14.01	
Costs to be Allocated	14.02	160
Costs by Function	14.03	161
Detail Allocation - Deputy Director/City Engineer	14.04	162
Detail Allocation - Director	14.05	163
Detail Allocation - Utilities	14.06	164
Allocation Summary	14.07	165
 <u>Facilities Maintenance</u>		
Narrative	15.01	
Costs to be Allocated	15.02	167
Costs by Function	15.03	168
Detail Allocation - Utilities/Janitorial - City Hall	15.04	170
Detail Allocation - Utilities - 919 Palm Street	15.05	171
Detail Allocation - Janitorial - 919 Palm Street	15.06	172
Detail Allocation - Utilities - Corp Yard	15.07	173
Detail Allocation - Janitorial - Corp Yard	15.08	174
Detail Allocation - Utilities - Other	15.09	175
Detail Allocation - Janitorial - Other	15.10	176
Detail Allocation - Parking Facility Maintenance	15.11	177
Detail Allocation - Utility Fund Facilities Maintenance	15.12	178
Detail Allocation - Transit Facilities Maintenance	15.13	179
Detail Allocation - Building Maintenance	15.14	180
Allocation Summary	15.15	182
 <u>Fleet</u>		
Narrative	16.01	
Costs to be Allocated	16.02	187
Costs by Function	16.03	188
Detail Allocation - Fleet	16.04	189
Allocation Summary	16.05	190
 <u>CIP Project Engineering</u>		
Narrative	17.01	
Costs to be Allocated	17.02	192
Costs by Function	17.03	193
Detail Allocation - Project Engineering	17.04	194
Allocation Summary	17.05	195
 <u>Transportation/Plan Engineering</u>		
Narrative	18.01	
Costs to be Allocated	18.02	197
Costs by Function	18.03	198
Detail Allocation - Parking	18.04	199
Detail Allocation - Transit	18.05	200

Table of Contents

	<u>Schedule</u>	<u>Page</u>
Detail Allocation - Development Review	18.06	201
Detail Allocation - Long Range Plan	18.07	202
Allocation Summary	18.08	203
 <u>Insurance ISF Fund</u>		
Narrative	19.01	
Costs to be Allocated	19.02	205
Costs by Function	19.03	206
Detail Allocation - Risk Management	19.04	207
Detail Allocation - Workers Comp Premiums	19.05	209
Detail Allocation - Liability Claims	19.06	211
Detail Allocation - General Fund Liab Claims	19.07	212
Allocation Summary	19.08	214
 <u>Natural Resources Protection (Utility Services)</u>		
Narrative	20.01	
Costs to be Allocated	20.02	217
Costs by Function	20.03	218
Detail Allocation - Program Support	20.04	219
Allocation Summary	20.05	220
 <u>Eng Dev Review (Utility Services)</u>		
Narrative	21.01	
Costs to be Allocated	21.02	222
Costs by Function	21.03	223
Detail Allocation - Utility Services	21.04	224
Allocation Summary	21.05	225

Allocated Costs by Department

Central Service Departments	<u>Cultural Activities</u>	<u>Econ Dev</u>	<u>Nat Res Protection</u>	<u>Tour/Bid Promo</u>	<u>Comm Promotion</u>	<u>Fin NonDepart</u>	<u>Comm Dev Admin</u>	<u>Commissions & Comm</u>	<u>Development Review</u>
Building Charge	\$321	\$292	\$625				\$15,463		\$6,168
City Council							\$65,222		
City Administration	\$4,878	\$123,283	\$66,810		\$6,131	\$4,288	\$13,235	\$224	\$36,799
Community Services Group							\$52,110		
City Attorney	\$4,266	\$7,559	\$8,301		\$5,362	\$3,750	\$11,574	\$196	\$32,182
City Clerk		\$397	\$1,192	\$695	\$99		\$56,151		\$5,163
Finance	\$7,539	\$13,000	\$13,117	\$1,323	\$10,619	\$5,530	\$19,130	\$197	\$45,946
Network Services		\$4,915	\$14,057	\$6,511	\$917		\$59,742	\$13,780	\$67,594
Information Services		\$1,613	\$4,839	\$2,823	\$403		\$249,029		\$20,970
Finance Support Services	\$365	\$646	\$709		\$458	\$324	\$990	\$17	\$2,751
Human Resources	\$288	\$4,233	\$11,730	\$6,515	\$1,292	\$253	\$19,398	\$13	\$50,574
Risk Management									
Wellness Program		\$184	\$551	\$321	\$46		\$918		\$2,387
Public Works Administration									
Facilities Maintenance	\$2,670	\$2,429	\$5,196				\$26,889		\$9,918
Fleet			\$3,747						\$4,996
CIP Project Engineering									
Transportation/Plan Engineering									\$226,222
Insurance ISF Fund	\$948	\$9,817	\$26,257	\$14,241	\$3,226	\$833	\$43,261	\$43	\$112,940
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$21,275</u>	<u>\$168,368</u>	<u>\$157,131</u>	<u>\$32,429</u>	<u>\$28,553</u>	<u>\$14,978</u>	<u>\$633,112</u>	<u>\$14,470</u>	<u>\$624,610</u>
Proposed Costs	\$21,275	\$168,368	\$157,131	\$32,429	\$28,553	\$14,978	\$633,112	\$14,470	\$624,610

Allocated Costs by Department

Central Service Departments	<u>Long Range Plan</u>	<u>Building & Safety</u>	<u>Human Relations</u>	<u>Housing Pol/Homeless</u>	<u>Park Maint</u>	<u>Swim Center Maint</u>	<u>Urban Forest Svc</u>	<u>Street Maint</u>	<u>Traffic Signals/Lights</u>
Building Charge	\$3,522	\$9,793			\$3,832		\$590	\$4,422	
City Council									
City Administration		\$36,788	\$8,505		\$42,961	\$6,592	\$6,592	\$19,282	\$8,117
Community Services Group									
City Attorney		\$32,171	\$7,439		\$37,570	\$5,764	\$5,765	\$16,863	\$7,100
City Clerk		\$4,567			\$4,765	\$397	\$1,192	\$4,369	\$795
Finance		\$53,589	\$13,790		\$72,922	\$12,523	\$9,646	\$33,914	\$13,431
Network Services	\$28,499	\$65,379		\$6,551	\$78,802	\$11,227	\$26,350	\$62,184	\$37,260
Information Services		\$18,551		\$1,613	\$19,358	\$1,613	\$4,839	\$17,745	\$3,227
Finance Support Services		\$23,098	\$636		\$3,213	\$493	\$493	\$1,442	\$607
Human Resources		\$44,989	\$503	\$3,723	\$47,215	\$4,112	\$11,558	\$42,092	\$7,925
Risk Management									
Wellness Program		\$2,112		\$184	\$2,203	\$184	\$551	\$2,020	\$368
Public Works Administration					\$92,764	\$50,012	\$54,172	\$90,684	\$52,092
Facilities Maintenance	\$6,125	\$17,031			\$31,775		\$5,269	\$55,000	\$5,364
Fleet		\$11,240			\$141,125	\$4,996	\$32,471	\$256,024	\$19,982
CIP Project Engineering									
Transportation/Plan Engineering	\$101,799								
Insurance ISF Fund		\$100,731	\$1,653	\$8,138	\$105,998	\$9,418	\$25,694	\$93,263	\$17,853
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$139,945</u>	<u>\$420,039</u>	<u>\$32,526</u>	<u>\$21,362</u>	<u>\$684,503</u>	<u>\$107,331</u>	<u>\$185,182</u>	<u>\$699,304</u>	<u>\$174,121</u>
Proposed Costs	\$139,945	\$420,039	\$32,526	\$21,362	\$684,503	\$107,331	\$185,182	\$699,304	\$174,121

Allocated Costs by Department

Central Service Departments	<u>Parking Admin</u>	<u>Stormwater/Flood Control</u>	<u>Wtr Admin/Eng</u>	<u>Solid Waste Rec</u>	<u>Rec Admin</u>	<u>Rec Facilities</u>	<u>Youth Services</u>	<u>Community Services</u>	<u>Ranger Program</u>
Building Charge									
City Council					\$19,850				
City Administration	\$138	\$13,861	\$25	\$1,752	\$11,149	\$3,443	\$14,262	\$5,649	\$7,465
Community Services Group				\$52,110	\$52,108				
City Attorney	\$119	\$12,122	\$21	\$1,533	\$9,751	\$3,011	\$12,472	\$4,940	\$6,530
City Clerk		\$2,439		\$437	\$18,073	\$397	\$795	\$795	\$1,192
Finance	\$223	\$21,181	\$20	\$2,692	\$14,616	\$4,200	\$16,344	\$9,416	\$11,599
Network Services		\$25,715		\$4,485	\$24,428	\$18,513	\$104,192	\$16,764	\$24,208
Information Services		\$62,295		\$1,777	\$28,417	\$1,613	\$3,227	\$3,227	\$4,839
Finance Support Services	\$12	\$1,037	\$2	\$131	\$9,818	\$257	\$1,066	\$423	\$558
Human Resources	\$13	\$23,678	\$1	\$4,197	\$15,551	\$3,927	\$8,289	\$7,780	\$11,611
Risk Management									
Wellness Program		\$1,127		\$199	\$734	\$184	\$368	\$368	\$551
Public Works Administration		\$60,704							
Facilities Maintenance					\$85,813	\$345,969	\$5,772	\$5,772	\$5,772
Fleet		\$27,476			\$6,245				\$52,454
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$26	\$52,658	\$5	\$9,297	\$34,716	\$8,807	\$19,046	\$17,373	\$25,864
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$531</u>	<u>\$304,293</u>	<u>\$74</u>	<u>\$78,610</u>	<u>\$331,269</u>	<u>\$390,321</u>	<u>\$185,833</u>	<u>\$72,507</u>	<u>\$152,643</u>
Proposed Costs	\$531	\$304,293	\$74	\$78,610	\$331,269	\$390,321	\$185,833	\$72,507	\$152,643

Allocated Costs by Department

Central Service Departments	<u>Aquatics</u>	<u>Golf Course</u>	<u>Jack House</u>	<u>Police Admin</u>	<u>Patrol</u>	<u>Investigations</u>	<u>Police Support Svc</u>	<u>Neighborhood Svcs</u>	<u>Traffic Safety</u>
Building Charge									
City Council				\$9,925					
City Administration	\$8,510	\$8,801		\$21,576	\$143,161	\$42,916	\$34,949	\$3,351	\$12,656
Community Services Group									
City Attorney	\$7,442	\$7,695		\$18,868	\$125,197	\$37,531	\$30,565	\$2,930	\$11,067
City Clerk	\$397	\$1,588		\$10,824	\$17,077	\$6,752	\$7,545	\$397	\$1,588
Finance	\$9,911	\$16,889		\$41,432	\$152,004	\$49,102	\$45,198	\$4,193	\$14,100
Network Services	\$18,564	\$21,266		\$93,497	\$323,615	\$90,636	\$136,206	\$21,439	\$24,690
Information Services	\$1,613	\$6,452		\$120,961	\$69,365	\$27,424	\$30,649	\$1,613	\$6,452
Finance Support Services	\$636	\$658		\$1,613	\$10,705	\$3,209	\$2,613	\$250	\$946
Human Resources	\$4,226	\$15,412		\$35,893	\$168,551	\$65,827	\$72,802	\$3,921	\$15,640
Risk Management									
Wellness Program	\$184	\$734		\$1,193	\$7,896	\$3,121	\$3,489	\$184	\$734
Public Works Administration									
Facilities Maintenance				\$22,136	\$22,136	\$22,136	\$44,274	\$22,136	\$22,136
Fleet		\$37,467		\$22,480	\$162,356	\$71,187	\$4,996	\$7,493	\$37,467
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$9,791	\$34,260		\$57,086	\$377,737	\$146,679	\$161,408	\$8,789	\$35,009
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$61,274</u>	<u>\$151,222</u>		<u>\$457,484</u>	<u>\$1,579,800</u>	<u>\$566,520</u>	<u>\$574,694</u>	<u>\$76,696</u>	<u>\$182,485</u>
Proposed Costs	\$61,274	\$151,222		\$457,484	\$1,579,800	\$566,520	\$574,694	\$76,696	\$182,485

Allocated Costs by Department

Central Service Departments	<u>Fire Admin</u>	<u>Emergency Response</u>	<u>Hazard Prevention</u>	<u>Training Services</u>	<u>Fire Apparatus</u>	<u>Fire Station Fac Sup</u>	<u>Disaster Assist</u>	<u>FD201 Local Sales Tax</u>	<u>FD202 Downtown Bid</u>
Building Charge									
City Council	\$12,760								
City Administration	\$18,473	\$168,714	\$10,796	\$1,211	\$5,535	\$563	\$565		\$2,962
Community Services Group									
City Attorney	\$16,156	\$147,544	\$9,441	\$1,058	\$4,839	\$491	\$495		\$3,048
City Clerk	\$12,186	\$17,872	\$2,184		\$795				
Finance	\$24,876	\$174,970	\$14,910	\$4,043	\$13,268	\$4,945	\$3,020	\$6,805	\$5,657
Network Services	\$55,208	\$279,262	\$41,910		\$8,077				
Information Services	\$73,811	\$72,591	\$8,872		\$3,227				
Finance Support Services	\$1,381	\$12,616	\$807	\$90	\$414	\$42	\$43		\$273
Human Resources	\$26,246	\$177,507	\$21,114	\$72	\$7,773	\$33	\$33		
Risk Management									
Wellness Program	\$734	\$8,263	\$1,010		\$368				
Public Works Administration									
Facilities Maintenance	\$20,111	\$20,111	\$20,111	\$20,111		\$20,111	\$20,111		
Fleet									
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$36,139	\$398,975	\$46,855	\$235	\$17,351	\$109	\$110		
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$298,081</u>	<u>\$1,478,425</u>	<u>\$178,010</u>	<u>\$26,820</u>	<u>\$61,647</u>	<u>\$26,294</u>	<u>\$24,377</u>	<u>\$6,805</u>	<u>\$11,940</u>
Proposed Costs	\$298,081	\$1,478,425	\$178,010	\$26,820	\$61,647	\$26,294	\$24,377	\$6,805	\$11,940

Allocated Costs by Department

Central Service Departments	<u>FD205 CDBG</u>	<u>FD206 Law Enforc Grant</u>	<u>FD208 Tourism Bid</u>	<u>FD401 Cap Outlay</u>	<u>FD402 Fleet Replace</u>	<u>FD403 IT Replace</u>	<u>FD404 Major Fac Rep</u>	<u>FD505 Affordable Housing</u>	<u>FD507 Trans Impact</u>
Building Charge			\$238						
City Council									
City Administration		\$848	\$11,866						
Community Services Group									
City Attorney		\$872	\$12,212						
City Clerk									
Finance		\$1,031	\$21,086	\$5,512	\$31		\$124	\$47	
Network Services			\$153						
Information Services									
Finance Support Services		\$78	\$1,096						
Human Resources			\$1,738						
Risk Management									
Wellness Program									
Public Works Administration									
Facilities Maintenance			\$1,965						
Fleet									
CIP Project Engineering						\$56,483	\$130,108		\$203,452
Transportation/Plan Engineering									
Insurance ISF Fund									
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal		<u>\$2,829</u>	<u>\$50,354</u>	<u>\$5,512</u>	<u>\$31</u>	<u>\$56,483</u>	<u>\$130,232</u>	<u>\$47</u>	<u>\$203,452</u>
Proposed Costs		\$2,829	\$50,354	\$5,512	\$31	\$56,483	\$130,232	\$47	\$203,452

Allocated Costs by Department

Central Service Departments	<u>FD601 Water</u>	<u>FD602 Sewer</u>	<u>FD611 Parking</u>	<u>FD621 Transit</u>	<u>FD705 Whale Rock</u>	<u>FD711 Hazardous Mat</u>	<u>All Other</u>	<u>Subtotal</u>	<u>Direct Billed</u>
Building Charge	\$2,211	\$2,211		\$515				\$50,203	
City Council	\$14,179	\$4,254	\$4,254	\$1,417				\$131,861	
City Administration	\$70,953	\$82,589	\$25,365	\$8,226	\$11,417	\$1,216		\$1,139,448	
Community Services Group	\$24,051	\$24,051	\$52,110	\$52,110	\$4,009			\$312,659	
City Attorney	\$73,028	\$85,005	\$26,108	\$8,467	\$11,750	\$1,251		\$879,421	
City Clerk	\$24,520	\$16,515	\$7,107	\$2,370	\$1,588			\$235,612	
Finance	\$186,140	\$215,352	\$66,905	\$19,393	\$22,285	\$3,141	\$119,286	\$1,652,919	
Network Services	\$255,801	\$231,060	\$98,015	\$47,775	\$58,835	\$985	\$214,680	\$2,723,747	
Information Services	\$80,076	\$81,043	\$33,391	\$12,975	\$8,893		\$7,485	\$1,098,911	
Finance Support Services	\$6,550	\$7,624	\$2,342	\$759	\$1,054	\$112		\$105,457	
Human Resources	\$122,947	\$125,377	\$33,507	\$12,907	\$14,892		\$1,736	\$1,259,614	
Risk Management									
Wellness Program	\$5,892	\$6,002	\$1,653	\$551	\$734			\$58,302	
Public Works Administration	\$24,267	\$24,265	\$191,540	\$101,017				\$741,517	
Facilities Maintenance	\$60,165	\$60,162	\$66,140	\$4,782				\$1,085,598	
Fleet	\$109,902	\$174,845	\$11,240		\$22,480		\$38,716	\$1,261,385	
CIP Project Engineering	\$226,775	\$96,667	\$146,125	\$45,243				\$904,853	
Transportation/Plan Engineering			\$33,933	\$22,623				\$384,577	
Insurance ISF Fund	\$261,846	\$273,147	\$73,241	\$24,414	\$32,551			\$2,737,838	
Natural Resources Protection (Utility Services)	\$527	\$1,981						\$2,508	(\$2,508)
Eng Dev Review (Utility Services)	(\$14,755)	(\$14,755)						(\$29,510)	\$29,510
Subtotal	<u>\$1,535,075</u>	<u>\$1,497,395</u>	<u>\$872,976</u>	<u>\$365,544</u>	<u>\$190,488</u>	<u>\$6,705</u>	<u>\$381,903</u>	<u>\$16,736,920</u>	<u>\$27,002</u>
Proposed Costs	\$1,535,075	\$1,497,395	\$872,976	\$365,544	\$190,488	\$6,705	\$381,903	\$16,736,920	\$27,002

Central Service Departments	<u>Unallocated</u>	<u>Total</u>
Building Charge		\$50,203
City Council		\$131,861
City Administration		\$1,139,448
Community Services Group		\$312,659
City Attorney		\$879,421
City Clerk	\$237,383	\$472,995
Finance	\$184,113	\$1,837,032
Network Services		\$2,723,747
Information Services		\$1,098,911
Finance Support Services		\$105,457
Human Resources		\$1,259,614
Risk Management		
Wellness Program		\$58,302
Public Works Administration		\$741,517
Facilities Maintenance		\$1,085,598
Fleet		\$1,261,385
CIP Project Engineering	\$1,905,248	\$2,810,101
Transportation/Plan Engineering	\$746,531	\$1,131,108
Insurance ISF Fund		\$2,737,838
Natural Resources Protection (Utility Services)	\$646,613	\$646,613
Eng Dev Review (Utility Services)		
Subtotal	<u>\$3,719,888</u>	<u>\$20,483,810</u>
Proposed Costs	\$3,719,888	\$20,483,810

Departments	Total Expenditures	Cost Adjustments	Total Allocated
Building Charge		\$132,123	
City Council	\$173,273		
City Administration	\$1,115,952		
Community Services Group	\$315,986		
City Attorney	\$964,100		
City Clerk	\$567,513		
Finance	\$1,795,347		
Network Services	\$2,856,721		
Information Services	\$1,105,991		
Finance Support Services	\$133,712		
Human Resources	\$1,363,656		
Risk Management	\$1,598		
Wellness Program	\$9,226		
Public Works Administration	\$606,828		
Facilities Maintenance	\$1,231,266	(\$70,032)	
Fleet	\$1,011,969		
CIP Project Engineering	\$2,269,244		
Transportation/Plan Engineering	\$891,289		
Insurance ISF Fund	\$3,361,435		
Natural Resources Protection (Utility Services)	\$646,613		
Eng Dev Review (Utility Services)			
Cultural Activities			\$21,275
Economic Development			\$168,368
Natural Resource Protection			\$157,131
Tourism and Bid Promotion			\$32,429
Community Promotion			\$28,553
Finance Non Departmental			\$14,978
Community Development Admin			\$633,112
Commissions & Committees			\$14,470
Development Review			\$624,610
Long Range Planning			\$139,945
Building and Safety			\$420,039
Human Relations			\$32,526
Housing Policy/Homelessness			\$21,362
Parks Maintenance			\$684,503
Swim Center Maintenance			\$107,331
Urban Forest Services			\$185,182
Streets Maintenance			\$699,304
Traffic Signals & Lighting			\$174,121
Parking Admin			\$531
Stormwater and Flood Control			\$304,293
Water Administration/Engineering			\$74

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Solid Waste Recycling			\$78,610
Recreation Administration			\$331,269
Recreation Facilities			\$390,321
Youth Services			\$185,833
Community Services			\$72,507
Ranger Program			\$152,643
Aquatics			\$61,274
Golf Course			\$151,222
Jack House			
Police Administration			\$457,484
Patrol			\$1,579,800
Investigations			\$566,520
Police Support Services			\$574,694
Neighborhood Services			\$76,696
Traffic Safety			\$182,485
Fire Administration			\$298,081
Emergency Response			\$1,478,425
Hazard Prevention			\$178,010
Training Services			\$26,820
Fire Apparatus Service			\$61,647
Fire Station			\$26,294
Disaster Assistance			\$24,377
FD201 Local Sales Tax Fund			\$6,805
FD202 Downtown Bid Fund			\$11,940
FD205 CDBG Fund			
FD206 Law Enforcement Grant Fund			\$2,829
FD208 Tourism Bid Fund			\$50,354
FD401 Capital Outlay Engineering			\$5,512
FD402 Fleet Replace			\$31
FD403 Info Tech Replacement Fund			\$56,483
FD404 Major Facility Replacement Fund			\$130,232
FD505 Affordable Housing Fund			\$47
FD507 Transportation Impact Fee Fund			\$203,452
FD601 Water Fund			\$1,535,075
FD602 Sewer Fund			\$1,497,395
FD611 Parking Fund			\$872,976
FD621Transit Fund			\$365,544
FD705 Whale Rock Fund			\$190,488
FD711 Hazardous Mat Task Force Fund			\$6,705
All Other			\$381,903
Unallocated			\$3,719,888
Direct Billed			\$27,002

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Total	<u>\$20,421,719</u>	<u>\$62,091</u>	<u>\$20,483,810</u>

Detail of Allocated Costs

Departments	<u>Building Charge</u>	<u>City Council</u>	<u>City Admin</u>	<u>Comm Svc Group</u>	<u>City Attorney</u>	<u>City Clerk</u>	<u>Finance</u>	<u>Network Services</u>	<u>Info Services</u>
Schedule:	1.007	2.005	3.009	4.005	5.006	6.006	7.012	8.019	9.006
Building Charge	(\$132,123)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Council	\$7,310	(\$357,299)	\$2,002	\$0	\$1,961	\$30,605	\$5,821	\$38,781	\$7,137
City Administration	\$2,740	\$113,428	(\$1,489,400)	\$0	\$12,628	\$71,495	\$18,856	\$22,151	\$64,424
Community Services Group	\$0	\$0	\$4,639	(\$364,769)	\$3,575	\$664	\$4,827	\$7,594	\$2,855
City Attorney	\$1,607	\$19,850	\$14,152	\$0	(\$1,116,436)	\$13,275	\$14,310	\$24,234	\$18,676
City Clerk	\$2,647	\$0	\$8,330	\$0	\$7,285	(\$693,870)	\$12,283	\$29,653	\$5,709
Finance	\$10,333	\$31,193	\$26,352	\$0	\$23,044	\$31,068	(\$2,212,996)	\$71,725	\$18,555
Network Services	\$7,257	\$0	\$84,923	\$0	\$36,671	\$2,979	\$68,039	(\$3,263,951)	\$61,439
Information Services	\$4,806	\$0	\$59,223	\$0	\$14,197	\$3,277	\$20,815	\$58,532	(\$1,375,226)
Finance Support Services	\$0	\$0	\$1,963	\$0	\$1,717	\$0	\$7,584	\$0	\$0
Human Resources	\$2,922	\$12,760	\$20,016	\$0	\$17,504	\$12,981	\$26,960	\$41,128	\$9,679
Risk Management	\$0	\$0	\$23	\$0	\$20	\$0	\$223	\$5	\$0
Wellness Program	\$0	\$0	\$135	\$0	\$119	\$0	\$520	\$184	\$0
Public Works Administration	\$19,844	\$48,207	\$8,908	\$52,110	\$7,790	\$42,419	\$13,978	\$64,134	\$38,640
Facilities Maintenance	\$4,300	\$0	\$18,073	\$0	\$15,805	\$1,985	\$36,400	\$34,576	\$8,066
Fleet	\$491	\$0	\$14,853	\$0	\$12,990	\$1,787	\$35,647	\$24,463	\$7,259
CIP Project Engineering	\$16,839	\$0	\$33,308	\$0	\$29,130	\$5,957	\$40,922	\$81,680	\$24,197
Transportation/Plan Engineering	\$430	\$0	\$13,083	\$0	\$11,441	\$2,383	\$16,696	\$41,364	\$9,679
Insurance ISF Fund	\$394	\$0	\$39,969	\$0	\$41,138	\$0	\$52,083	\$0	\$0
Natural Resources Protection (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Eng Dev Review (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cultural Activities	\$321	\$0	\$4,878	\$0	\$4,266	\$0	\$7,539	\$0	\$0
Economic Development	\$292	\$0	\$123,283	\$0	\$7,559	\$397	\$13,000	\$4,915	\$1,613
Natural Resource Protection	\$625	\$0	\$66,810	\$0	\$8,301	\$1,192	\$13,117	\$14,057	\$4,839
Tourism and Bid Promotion	\$0	\$0	\$0	\$0	\$0	\$695	\$1,323	\$6,511	\$2,823
Community Promotion	\$0	\$0	\$6,131	\$0	\$5,362	\$99	\$10,619	\$917	\$403
Finance Non Departmental	\$0	\$0	\$4,288	\$0	\$3,750	\$0	\$5,530	\$0	\$0
Community Development Admin	\$15,463	\$65,222	\$13,235	\$52,110	\$11,574	\$56,151	\$19,130	\$59,742	\$249,029
Commissions & Committees	\$0	\$0	\$224	\$0	\$196	\$0	\$197	\$13,780	\$0
Development Review	\$6,168	\$0	\$36,799	\$0	\$32,182	\$5,163	\$45,946	\$67,594	\$20,970
Long Range Planning	\$3,522	\$0	\$0	\$0	\$0	\$0	\$0	\$28,499	\$0
Building and Safety	\$9,793	\$0	\$36,788	\$0	\$32,171	\$4,567	\$53,589	\$65,379	\$18,551
Human Relations	\$0	\$0	\$8,505	\$0	\$7,439	\$0	\$13,790	\$0	\$0
Housing Policy/Homelessness	\$0	\$0	\$0	\$0	\$0	\$397	\$756	\$6,551	\$1,613
Parks Maintenance	\$3,832	\$0	\$42,961	\$0	\$37,570	\$4,765	\$72,922	\$78,802	\$19,358
Swim Center Maintenance	\$0	\$0	\$6,592	\$0	\$5,764	\$397	\$12,523	\$11,227	\$1,613
Urban Forest Services	\$590	\$0	\$6,592	\$0	\$5,765	\$1,192	\$9,646	\$26,350	\$4,839
Streets Maintenance	\$4,422	\$0	\$19,282	\$0	\$16,863	\$4,369	\$33,914	\$62,184	\$17,745
Traffic Signals & Lighting	\$0	\$0	\$8,117	\$0	\$7,100	\$795	\$13,431	\$37,260	\$3,227
Parking Admin	\$0	\$0	\$138	\$0	\$119	\$0	\$223	\$0	\$0

Detail of Allocated Costs

Departments	<u>Fin Support</u> <u>Svc</u>	<u>Human</u> <u>Resources</u>	<u>Risk Mqmt</u>	<u>Wellness</u> <u>Program</u>	<u>PW Admin</u>	<u>Facilities Maint</u>	<u>Fleet</u>	<u>CIP Project Eng</u>	<u>Trans</u> <u>Engineering</u>
Schedule:	10.006	11.007	12.005	13.005	14.007	15.015	16.005	17.005	18.008
Building Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Council	\$187	\$17,548	\$0	\$124	\$0	\$31,743	\$0	\$0	\$0
City Administration	\$1,941	\$14,830	\$0	\$99	\$0	\$11,901	\$3,549	\$0	\$0
Community Services Group	\$341	\$7,219	\$0	\$50	\$0	\$0	\$0	\$0	\$0
City Attorney	\$1,041	\$11,225	\$0	\$74	\$0	\$6,978	\$0	\$0	\$0
City Clerk	\$613	\$14,386	\$0	\$99	\$0	\$11,495	\$0	\$0	\$0
Finance	\$1,939	\$48,348	\$0	\$322	\$0	\$44,874	\$0	\$0	\$0
Network Services	\$8,974	\$28,423	\$0	\$186	\$0	\$31,514	\$8,281	\$0	\$0
Information Services	\$1,194	\$29,619	\$0	\$204	\$0	\$7,721	\$0	\$0	\$0
Finance Support Services	(\$145,462)	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Human Resources	\$1,497	(\$1,574,171)	\$0	\$149	\$0	\$12,687	\$0	\$0	\$0
Risk Management	\$2	\$1	(\$1,877)	\$0	\$0	\$0	\$0	\$0	\$0
Wellness Program	\$10	\$8	\$0	(\$66,313)	\$0	\$56,085	\$0	\$0	\$0
Public Works Administration	\$12,645	\$24,603	\$0	\$1,102	(\$1,023,182)	\$31,879	\$0	\$0	\$0
Facilities Maintenance	\$1,352	\$19,683	\$0	\$918	\$78,203	(\$1,439,769)	\$15,379	\$0	\$0
Fleet	\$1,111	\$17,631	\$0	\$827	\$63,915	\$73,991	(\$1,306,078)	\$0	\$0
CIP Project Engineering	\$2,490	\$57,814	\$0	\$2,755	\$79,134	\$29,278	\$9,991	(\$2,810,101)	\$0
Transportation/Plan Engineering	\$978	\$23,111	\$0	\$1,102	\$60,413	\$748	\$7,493	\$0	(\$1,131,108)
Insurance ISF Fund	\$3,690	\$0	\$1,877	\$0	\$0	\$3,277	\$0	\$0	\$0
Natural Resources Protection (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Eng Dev Review (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cultural Activities	\$365	\$288	\$0	\$0	\$0	\$2,670	\$0	\$0	\$0
Economic Development	\$646	\$4,233	\$0	\$184	\$0	\$2,429	\$0	\$0	\$0
Natural Resource Protection	\$709	\$11,730	\$0	\$551	\$0	\$5,196	\$3,747	\$0	\$0
Tourism and Bid Promotion	\$0	\$6,515	\$0	\$321	\$0	\$0	\$0	\$0	\$0
Community Promotion	\$458	\$1,292	\$0	\$46	\$0	\$0	\$0	\$0	\$0
Finance Non Departmental	\$324	\$253	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Development Admin	\$990	\$19,398	\$0	\$918	\$0	\$26,889	\$0	\$0	\$0
Commissions & Committees	\$17	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Development Review	\$2,751	\$50,574	\$0	\$2,387	\$0	\$9,918	\$4,996	\$0	\$226,222
Long Range Planning	\$0	\$0	\$0	\$0	\$0	\$6,125	\$0	\$0	\$101,799
Building and Safety	\$23,098	\$44,989	\$0	\$2,112	\$0	\$17,031	\$11,240	\$0	\$0
Human Relations	\$636	\$503	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Housing Policy/Homelessness	\$0	\$3,723	\$0	\$184	\$0	\$0	\$0	\$0	\$0
Parks Maintenance	\$3,213	\$47,215	\$0	\$2,203	\$92,764	\$31,775	\$141,125	\$0	\$0
Swim Center Maintenance	\$493	\$4,112	\$0	\$184	\$50,012	\$0	\$4,996	\$0	\$0
Urban Forest Services	\$493	\$11,558	\$0	\$551	\$54,172	\$5,269	\$32,471	\$0	\$0
Streets Maintenance	\$1,442	\$42,092	\$0	\$2,020	\$90,684	\$55,000	\$256,024	\$0	\$0
Traffic Signals & Lighting	\$607	\$7,925	\$0	\$368	\$52,092	\$5,364	\$19,982	\$0	\$0
Parking Admin	\$12	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Detail of Allocated Costs

Departments	<u>FD 802</u> <u>Insurance ISF</u>	<u>Nat Res</u> <u>Protection</u>	<u>Eng Dev</u> <u>Review (Utility)</u>	<u>Total Plan</u> <u>Allocated</u>
Schedule:	Fund 19.008	(Utilities) 20.005	21.005	
Building Charge	\$0	\$0	\$0	\$0
City Council	\$40,807	\$0	\$0	\$0
City Administration	\$35,406	\$0	\$0	\$0
Community Services Group	\$17,019	\$0	\$0	\$0
City Attorney	\$26,914	\$0	\$0	\$0
City Clerk	\$33,857	\$0	\$0	\$0
Finance	\$109,896	\$0	\$0	\$0
Network Services	\$68,544	\$0	\$0	\$0
Information Services	\$69,647	\$0	\$0	\$0
Finance Support Services	\$378	\$0	\$0	\$0
Human Resources	\$52,232	\$0	\$0	\$0
Risk Management	\$5	\$0	\$0	\$0
Wellness Program	\$26	\$0	\$0	\$0
Public Works Administration	\$50,095	\$0	\$0	\$0
Facilities Maintenance	\$43,795	\$0	\$0	\$0
Fleet	\$39,144	\$0	\$0	\$0
CIP Project Engineering	\$127,362	\$0	\$0	\$0
Transportation/Plan Engineering	\$50,898	\$0	\$0	\$0
Insurance ISF Fund	(\$3,503,863)	\$0	\$0	\$0
Natural Resources Protection (Utility Services)	\$0	(\$646,613)	\$0	\$0
Eng Dev Review (Utility Services)	\$0	\$0	\$0	\$0
Cultural Activities	\$948	\$0	\$0	\$21,275
Economic Development	\$9,817	\$0	\$0	\$168,368
Natural Resource Protection	\$26,257	\$0	\$0	\$157,131
Tourism and Bid Promotion	\$14,241	\$0	\$0	\$32,429
Community Promotion	\$3,226	\$0	\$0	\$28,553
Finance Non Departmental	\$833	\$0	\$0	\$14,978
Community Development Admin	\$43,261	\$0	\$0	\$633,112
Commissions & Committees	\$43	\$0	\$0	\$14,470
Development Review	\$112,940	\$0	\$0	\$624,610
Long Range Planning	\$0	\$0	\$0	\$139,945
Building and Safety	\$100,731	\$0	\$0	\$420,039
Human Relations	\$1,653	\$0	\$0	\$32,526
Housing Policy/Homelessness	\$8,138	\$0	\$0	\$21,362
Parks Maintenance	\$105,998	\$0	\$0	\$684,503
Swim Center Maintenance	\$9,418	\$0	\$0	\$107,331
Urban Forest Services	\$25,694	\$0	\$0	\$185,182
Streets Maintenance	\$93,263	\$0	\$0	\$699,304
Traffic Signals & Lighting	\$17,853	\$0	\$0	\$174,121
Parking Admin	\$26	\$0	\$0	\$531

Detail of Allocated Costs

Departments	<u>Building Charge</u>	<u>City Council</u>	<u>City Admin</u>	<u>Comm Svc Group</u>	<u>City Attorney</u>	<u>City Clerk</u>	<u>Finance</u>	<u>Network Services</u>	<u>Info Services</u>
Stormwater and Flood Control	\$0	\$0	\$13,861	\$0	\$12,122	\$2,439	\$21,181	\$25,715	\$62,295
Water Administration/Engineering	\$0	\$0	\$25	\$0	\$21	\$0	\$20	\$0	\$0
Solid Waste Recycling	\$0	\$0	\$1,752	\$52,110	\$1,533	\$437	\$2,692	\$4,485	\$1,777
Recreation Administration	\$0	\$19,850	\$11,149	\$52,108	\$9,751	\$18,073	\$14,616	\$24,428	\$28,417
Recreation Facilities	\$0	\$0	\$3,443	\$0	\$3,011	\$397	\$4,200	\$18,513	\$1,613
Youth Services	\$0	\$0	\$14,262	\$0	\$12,472	\$795	\$16,344	\$104,192	\$3,227
Community Services	\$0	\$0	\$5,649	\$0	\$4,940	\$795	\$9,416	\$16,764	\$3,227
Ranger Program	\$0	\$0	\$7,465	\$0	\$6,530	\$1,192	\$11,599	\$24,208	\$4,839
Aquatics	\$0	\$0	\$8,510	\$0	\$7,442	\$397	\$9,911	\$18,564	\$1,613
Golf Course	\$0	\$0	\$8,801	\$0	\$7,695	\$1,588	\$16,889	\$21,266	\$6,452
Jack House	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police Administration	\$0	\$9,925	\$21,576	\$0	\$18,868	\$10,824	\$41,432	\$93,497	\$120,961
Patrol	\$0	\$0	\$143,161	\$0	\$125,197	\$17,077	\$152,004	\$323,615	\$69,365
Investigations	\$0	\$0	\$42,916	\$0	\$37,531	\$6,752	\$49,102	\$90,636	\$27,424
Police Support Services	\$0	\$0	\$34,949	\$0	\$30,565	\$7,545	\$45,198	\$136,206	\$30,649
Neighborhood Services	\$0	\$0	\$3,351	\$0	\$2,930	\$397	\$4,193	\$21,439	\$1,613
Traffic Safety	\$0	\$0	\$12,656	\$0	\$11,067	\$1,588	\$14,100	\$24,690	\$6,452
Fire Administration	\$0	\$12,760	\$18,473	\$0	\$16,156	\$12,186	\$24,876	\$55,208	\$73,811
Emergency Response	\$0	\$0	\$168,714	\$0	\$147,544	\$17,872	\$174,970	\$279,262	\$72,591
Hazard Prevention	\$0	\$0	\$10,796	\$0	\$9,441	\$2,184	\$14,910	\$41,910	\$8,872
Training Services	\$0	\$0	\$1,211	\$0	\$1,058	\$0	\$4,043	\$0	\$0
Fire Apparatus Service	\$0	\$0	\$5,535	\$0	\$4,839	\$795	\$13,268	\$8,077	\$3,227
Fire Station	\$0	\$0	\$563	\$0	\$491	\$0	\$4,945	\$0	\$0
Disaster Assistance	\$0	\$0	\$565	\$0	\$495	\$0	\$3,020	\$0	\$0
FD201 Local Sales Tax Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$6,805	\$0	\$0
FD202 Downtown Bid Fund	\$0	\$0	\$2,962	\$0	\$3,048	\$0	\$5,657	\$0	\$0
FD205 CDBG Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD206 Law Enforcement Grant Fund	\$0	\$0	\$848	\$0	\$872	\$0	\$1,031	\$0	\$0
FD208 Tourism Bid Fund	\$238	\$0	\$11,866	\$0	\$12,212	\$0	\$21,086	\$153	\$0
FD401 Capital Outlay Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$5,512	\$0	\$0
FD402 Fleet Replace	\$0	\$0	\$0	\$0	\$0	\$0	\$31	\$0	\$0
FD403 Info Tech Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD404 Major Facility Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$124	\$0	\$0
FD505 Affordable Housing Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$47	\$0	\$0
FD507 Transportation Impact Fee Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD601 Water Fund	\$2,211	\$14,179	\$70,953	\$24,051	\$73,028	\$24,520	\$186,140	\$255,801	\$80,076
FD602 Sewer Fund	\$2,211	\$4,254	\$82,589	\$24,051	\$85,005	\$16,515	\$215,352	\$231,060	\$81,043
FD611 Parking Fund	\$0	\$4,254	\$25,365	\$52,110	\$26,108	\$7,107	\$66,905	\$98,015	\$33,391
FD621Transit Fund	\$515	\$1,417	\$8,226	\$52,110	\$8,467	\$2,370	\$19,393	\$47,775	\$12,975
FD705 Whale Rock Fund	\$0	\$0	\$11,417	\$4,009	\$11,750	\$1,588	\$22,285	\$58,835	\$8,893
FD711 Hazardous Mat Task Force Fund	\$0	\$0	\$1,216	\$0	\$1,251	\$0	\$3,141	\$985	\$0
All Other	\$0	\$0	\$0	\$0	\$0	\$0	\$119,286	\$214,680	\$7,485

Detail of Allocated Costs

Departments	<u>Fin Support</u> <u>Svc</u>	<u>Human</u> <u>Resources</u>	<u>Risk Mgmt</u>	<u>Wellness</u> <u>Program</u>	<u>PW Admin</u>	<u>Facilities Maint</u>	<u>Fleet</u>	<u>CIP Project Eng</u>	<u>Trans</u> <u>Engineering</u>
Stormwater and Flood Control	\$1,037	\$23,678	\$0	\$1,127	\$60,704	\$0	\$27,476	\$0	\$0
Water Administration/Engineering	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste Recycling	\$131	\$4,197	\$0	\$199	\$0	\$0	\$0	\$0	\$0
Recreation Administration	\$9,818	\$15,551	\$0	\$734	\$0	\$85,813	\$6,245	\$0	\$0
Recreation Facilities	\$257	\$3,927	\$0	\$184	\$0	\$345,969	\$0	\$0	\$0
Youth Services	\$1,066	\$8,289	\$0	\$368	\$0	\$5,772	\$0	\$0	\$0
Community Services	\$423	\$7,780	\$0	\$368	\$0	\$5,772	\$0	\$0	\$0
Ranger Program	\$558	\$11,611	\$0	\$551	\$0	\$5,772	\$52,454	\$0	\$0
Aquatics	\$636	\$4,226	\$0	\$184	\$0	\$0	\$0	\$0	\$0
Golf Course	\$658	\$15,412	\$0	\$734	\$0	\$0	\$37,467	\$0	\$0
Jack House	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police Administration	\$1,613	\$35,893	\$0	\$1,193	\$0	\$22,136	\$22,480	\$0	\$0
Patrol	\$10,705	\$168,551	\$0	\$7,896	\$0	\$22,136	\$162,356	\$0	\$0
Investigations	\$3,209	\$65,827	\$0	\$3,121	\$0	\$22,136	\$71,187	\$0	\$0
Police Support Services	\$2,613	\$72,802	\$0	\$3,489	\$0	\$44,274	\$4,996	\$0	\$0
Neighborhood Services	\$250	\$3,921	\$0	\$184	\$0	\$22,136	\$7,493	\$0	\$0
Traffic Safety	\$946	\$15,640	\$0	\$734	\$0	\$22,136	\$37,467	\$0	\$0
Fire Administration	\$1,381	\$26,246	\$0	\$734	\$0	\$20,111	\$0	\$0	\$0
Emergency Response	\$12,616	\$177,507	\$0	\$8,263	\$0	\$20,111	\$0	\$0	\$0
Hazard Prevention	\$807	\$21,114	\$0	\$1,010	\$0	\$20,111	\$0	\$0	\$0
Training Services	\$90	\$72	\$0	\$0	\$0	\$20,111	\$0	\$0	\$0
Fire Apparatus Service	\$414	\$7,773	\$0	\$368	\$0	\$0	\$0	\$0	\$0
Fire Station	\$42	\$33	\$0	\$0	\$0	\$20,111	\$0	\$0	\$0
Disaster Assistance	\$43	\$33	\$0	\$0	\$0	\$20,111	\$0	\$0	\$0
FD201 Local Sales Tax Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD202 Downtown Bid Fund	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD205 CDBG Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD206 Law Enforcement Grant Fund	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD208 Tourism Bid Fund	\$1,096	\$1,738	\$0	\$0	\$0	\$1,965	\$0	\$0	\$0
FD401 Capital Outlay Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$56,483	\$0
FD404 Major Facility Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$130,108	\$0
FD505 Affordable Housing Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD507 Transportation Impact Fee Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$203,452	\$0
FD601 Water Fund	\$6,550	\$122,947	\$0	\$5,892	\$24,267	\$60,165	\$109,902	\$226,775	\$0
FD602 Sewer Fund	\$7,624	\$125,377	\$0	\$6,002	\$24,265	\$60,162	\$174,845	\$96,667	\$0
FD611 Parking Fund	\$2,342	\$33,507	\$0	\$1,653	\$191,540	\$66,140	\$11,240	\$146,125	\$33,933
FD621Transit Fund	\$759	\$12,907	\$0	\$551	\$101,017	\$4,782	\$0	\$45,243	\$22,623
FD705 Whale Rock Fund	\$1,054	\$14,892	\$0	\$734	\$0	\$0	\$22,480	\$0	\$0
FD711 Hazardous Mat Task Force Fund	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	\$0	\$1,736	\$0	\$0	\$0	\$0	\$38,716	\$0	\$0

Departments	<u>FD 802</u> <u>Insurance ISF</u>	<u>Nat Res</u> <u>Protection</u>	<u>Eng Dev</u> <u>Review (Utility)</u>	<u>Total Plan</u> <u>Allocated</u>
	<u>Fund</u>	<u>(Utilities)</u>		
Stormwater and Flood Control	\$52,658	\$0	\$0	\$304,293
Water Administration/Engineering	\$5	\$0	\$0	\$74
Solid Waste Recycling	\$9,297	\$0	\$0	\$78,610
Recreation Administration	\$34,716	\$0	\$0	\$331,269
Recreation Facilities	\$8,807	\$0	\$0	\$390,321
Youth Services	\$19,046	\$0	\$0	\$185,833
Community Services	\$17,373	\$0	\$0	\$72,507
Ranger Program	\$25,864	\$0	\$0	\$152,643
Aquatics	\$9,791	\$0	\$0	\$61,274
Golf Course	\$34,260	\$0	\$0	\$151,222
Jack House	\$0	\$0	\$0	\$0
Police Administration	\$57,086	\$0	\$0	\$457,484
Patrol	\$377,737	\$0	\$0	\$1,579,800
Investigations	\$146,679	\$0	\$0	\$566,520
Police Support Services	\$161,408	\$0	\$0	\$574,694
Neighborhood Services	\$8,789	\$0	\$0	\$76,696
Traffic Safety	\$35,009	\$0	\$0	\$182,485
Fire Administration	\$36,139	\$0	\$0	\$298,081
Emergency Response	\$398,975	\$0	\$0	\$1,478,425
Hazard Prevention	\$46,855	\$0	\$0	\$178,010
Training Services	\$235	\$0	\$0	\$26,820
Fire Apparatus Service	\$17,351	\$0	\$0	\$61,647
Fire Station	\$109	\$0	\$0	\$26,294
Disaster Assistance	\$110	\$0	\$0	\$24,377
FD201 Local Sales Tax Fund	\$0	\$0	\$0	\$6,805
FD202 Downtown Bid Fund	\$0	\$0	\$0	\$11,940
FD205 CDBG Fund	\$0	\$0	\$0	\$0
FD206 Law Enforcement Grant Fund	\$0	\$0	\$0	\$2,829
FD208 Tourism Bid Fund	\$0	\$0	\$0	\$50,354
FD401 Capital Outlay Engineering	\$0	\$0	\$0	\$5,512
FD402 Fleet Replace	\$0	\$0	\$0	\$31
FD403 Info Tech Replacement Fund	\$0	\$0	\$0	\$56,483
FD404 Major Facility Replacement Fund	\$0	\$0	\$0	\$130,232
FD505 Affordable Housing Fund	\$0	\$0	\$0	\$47
FD507 Transportation Impact Fee Fund	\$0	\$0	\$0	\$203,452
FD601 Water Fund	\$261,846	\$527	(\$14,755)	\$1,535,075
FD602 Sewer Fund	\$273,147	\$1,981	(\$14,755)	\$1,497,395
FD611 Parking Fund	\$73,241	\$0	\$0	\$872,976
FD621Transit Fund	\$24,414	\$0	\$0	\$365,544
FD705 Whale Rock Fund	\$32,551	\$0	\$0	\$190,488
FD711 Hazardous Mat Task Force Fund	\$0	\$0	\$0	\$6,705
All Other	\$0	\$0	\$0	\$381,903

2021

[illegible]

Departments	<u>FD 802</u> <u>Insurance ISF</u>	<u>Nat Res</u> <u>Protection</u>	<u>Eng Dev</u> <u>Review (Utility)</u>	<u>Total Plan</u> <u>Allocated</u>
	<u>Fund</u>	<u>(Utilities)</u>		
Subtotal	\$0	(\$644,105)	(\$29,510)	\$16,736,920
Direct Bill		(\$2,508)	\$29,510	\$27,002
Unallocated		\$646,613		\$3,719,888
Total	\$0	\$0	\$0	\$20,483,810

Department	Basis of allocation
10000000 - Building Charge	
1.004 City Hall	Total Square Footage Occupied By Department
1.005 919 Palm	Total Square Footage Occupied By Department
1.006 Corporation Yard	Total Square Footage Occupied By Department
1011002 - City Council	
2.004 City Council	Count of Council Agenda Items by Department/Division
1011001 - City Administration	
3.004 Citywide Administration	Total Operating Expenditures by Department/Division
3.005 Other GF Exp	Total Expenditures by General Fund Department/Division
3.006 Netwok Services & Info Services	Direct Allocation to Network Services and Information Services
3.007 Economic Development	Direct Allocation to Economic Development
3.008 Natural Resource Planning	Direct Allocation to Natural Resources Planning
1011009 - Community Services Group	
4.004 Project Supervision	Percent of Project Supervision Time by Department/Fund
1011501 - City Attorney	
5.004 City Attorney	Total Operating Expenditures by Department/Division
5.005 Other GF Exp	Total Expenditures by General Fund Department/Division
1011021 - City Clerk	
6.004 City Clerk Services	Count of Council Agenda Items by Department/Division
6.005 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	
7.004 Accounts Payable	Accounts Payable Transaction Count by Department/Fund
7.005 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)
7.006 Purchasing	Operating Services and Supply Expenditures by Fund/Department/Division
7.007 General Finance	Total Operating Expenditures by Department/Division
7.008 Utility Billing	Direct Allocation to Water (FD601) & Sewer (FD602)
7.009 Cashier	Based on the amount of time spent by staff on this function and the relative amounts of revenue collected
7.010 Budget	Total Operating Expenditures by Department/Division
7.011 Other GF Exp	
1011101 - Network Services	

Summary of allocation basis

Department	Basis of allocation
8.004 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)
8.005 Enterprise Apps	Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
8.006 MDC Support	Number of MDCs by Fund/Department/Division
8.007 Tablet Support	Number of Tablets by Fund/Department/Division
8.008 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)
8.009 Network Support	Number of Dedicated Ethernet Switch Ports by Fund/Department/Division
8.010 Radios	Number of Assigned Radios by Fund/Department
8.011 Telemetry	Number of Controllers by Fund/Div/Dept
8.012 Cell Phones	Number of Cell Phones and Smart Phones Fund/Division/Department
8.013 Cellular Data Services	Number of Cellular Data Air Cards and the Number of Smart Phones by Fund/Division/Department
8.014 Telephones	Number of Telephones by Fund/Department
8.015 Cuesta	
8.016 South Hills	Number of Radio Repeaters by Fund/Department/Division
8.017 Tassajara	Number of Radio Repeaters by Fund/Department/Division
8.018 Direct Dept Exp	
1011103 - Information Services	
9.004 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)
9.005 Enterprise Apps	
1012006 - Finance Support Services	
10.004 General Support Services	Total Operating Expenditures by Department/Division
10.005 Parking	Parking Fee Charged by Department
1013001 - Human Resources	
11.004 Human Resources	Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
11.005 Other GF Exp	Total Expenditures by General Fund Department/Division
11.006 Tiution Reimbursement	Tuition Exp by General Fund Department/Division
1013002 - Risk Management	
12.004 Risk Management	Direct Allocation to the Insurance ISF Fund 802
1013003 - Wellness Program	
13.004 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)

Department	Basis of allocation
1015001 - Public Works Administration	
14.004 Deputy Director/City Engineer	Hours Supervised by Department/Division
14.005 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)
14.006 Utilities	Analysis of Time Worked
1015005 - Facilities Maintenance	
15.004 Utilities/Janitorial - City Hall	Square Feet by Department
15.005 Utilities - 919 Palm Street	Square Feet by Department
15.006 Janitorial - 919 Palm Street	Square Feet by Department
15.007 Utilities - Corp Yard	Square Feet by Department
15.008 Janitorial - Corp Yard	Square Feet by Department
15.009 Utilities - Other	Square Feet by Department
15.010 Janitorial - Other	Square Feet by Department
15.011 Parking Facility Maintenance	Direct Allocation to Parking, Fund 611
15.012 Utility Fund Facilities Maintenance	Direct Allocation to Water and Sewer Funds
15.013 Transit Facilities Maintenance	Direct Allocation to Fund 621 Transit
15.014 Building Maintenance	Maintenance Square Footage by Fund/Department
1015008 - Fleet	
16.004 Fleet	Count of Vehicle Equivalent Unit by Department/Division
1015009 - CIP Project Engineering	
17.004 Project Engineering	Number of Project Hours by Fund
1015010 - Transportation/Plan Engineering	
18.004 Parking	Direct Allocation to Fund 611 Parking
18.005 Transit	Direct Allocation to Fund 621 Transit
18.006 Development Review	Direct Allocation to Development Review
18.007 Long Range Plan	Direct Allocation to Long Range Plan
8020000 - Insurance ISF Fund	
19.004 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)
19.005 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)
19.006 Liability Claims	Direct to Water, Sewer and Parking Funds
19.007 General Fund Liab Claims	Total Expenditures by General Fund Department
1011050 - Natural Resources Protection (Utility Services)	
20.004 Program Support	Agreed Upon Amount Based On Services Performed
1014050 - Eng Dev Review (Utility Services)	

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

Department

21.004 Utility Services

Basis of allocation

Time Spent by Utilities on Behalf of Engineering Development Review

SCHEDULE 1.01

BUILDING CHARGE

NATURE AND EXTENT OF SERVICE

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

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

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

Building Charge

Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Departmental cost adjustments:				
CITY HALL	\$40,986			
919 PALM	\$77,380			
CORPORATE YARD	\$13,757			
Total departmental cost adjustments:	<u>\$132,123</u>	.	.	<u>\$132,123</u>
Total to be allocated	<u>\$132,123</u>	:	:	<u>\$132,123</u>

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

Building Charge

Detail allocation of

City Hall

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

SCHEDULE 2.01

CITY COUNCIL

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

- **City Council** - These costs are associated with Citywide Administration and are allocated based on a count of City Council agenda items by fund/department/division.

City Council
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$173,273			\$173,273
Allocated additions:				
10000000 - Building Charge	\$7,310		\$7,310	
1011001 - City Administration		\$2,002	\$2,002	
1011501 - City Attorney		\$1,961	\$1,961	
1011021 - City Clerk		\$30,605	\$30,605	
1012000 - Finance		\$5,821	\$5,821	
1011101 - Network Services		\$38,781	\$38,781	
1011103 - Information Services		\$7,137	\$7,137	
1012006 - Finance Support Services		\$187	\$187	
1013001 - Human Resources		\$17,548	\$17,548	
1013003 - Wellness Program		\$124	\$124	
1015005 - Facilities Maintenance		\$31,743	\$31,743	
8020000 - Insurance ISF Fund		\$40,807	\$40,807	
Total allocated additions:	<u>\$7,310</u>	<u>\$176,716</u>	<u>\$184,026</u>	<u>\$184,026</u>
Total to be allocated	<u>\$180,583</u>	<u>\$176,716</u>		<u>\$357,299</u>

City Council
Detail allocation of
City Council

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Police Administration	7	2.778 %	\$5,016		\$5,016	\$4,909	\$9,925
Fire Administration	9	3.571 %	\$6,449		\$6,449	\$6,311	\$12,760
FD601 Water Fund	10	3.968 %	\$7,166		\$7,166	\$7,013	\$14,179
FD602 Sewer Fund	3	1.190 %	\$2,150		\$2,150	\$2,104	\$4,254
Recreation Administration	14	5.556 %	\$10,032		\$10,032	\$9,818	\$19,850
City Administration	80	31.746 %	\$57,328		\$57,328	\$56,100	\$113,428
Public Works Administration	34	13.492 %	\$24,364		\$24,364	\$23,843	\$48,207
City Attorney	14	5.556 %	\$10,032		\$10,032	\$9,818	\$19,850
Human Resources	9	3.571 %	\$6,449		\$6,449	\$6,311	\$12,760
Finance	22	8.730 %	\$15,765		\$15,765	\$15,428	\$31,193
Community Development Admin	46	18.254 %	\$32,964		\$32,964	\$32,258	\$65,222
FD611 Parking Fund	3	1.190 %	\$2,150		\$2,150	\$2,104	\$4,254
FD621Transit Fund	1	0.398 %	\$718		\$718	\$699	\$1,417
Total	252	100.000 %	\$180,583		\$180,583	\$176,716	\$357,299

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

Source:

	City Council Schedule of costs to be allocated by function		
	<u>Total</u>	<u>General & Admin</u>	<u>City Council</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$102,414		\$102,414
FRINGE BENEFITS	\$56,590		\$56,590
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$14,269		\$14,269
Departmental Expenditures	\$173,273		\$173,273
Additions: 1st			
Other	\$7,310	\$7,310	
Functional Cost	\$180,583	\$7,310	\$173,273
Reallocate Admin		(\$7,310)	\$7,310
Allocable Costs	\$180,583		\$180,583
1st Allocation	\$180,583		\$180,583
Additions: 2nd			
Other	\$176,716	\$176,716	
Functional Cost	\$176,716	\$176,716	
Reallocate Admin		(\$176,716)	\$176,716
Allocable Costs	\$176,716		\$176,716
2nd Allocation	\$176,716		\$176,716
Total allocated	\$357,299		\$357,299

City Council
Departmental Cost
Allocation Summary

	Total	City Council
City Administration	\$113,428	\$113,428
City Attorney	\$19,850	\$19,850
Finance	\$31,193	\$31,193
Human Resources	\$12,760	\$12,760
Public Works Administration	\$48,207	\$48,207
Community Development Admin	\$65,222	\$65,222
Recreation Administration	\$19,850	\$19,850
Police Administration	\$9,925	\$9,925
Fire Administration	\$12,760	\$12,760
FD601 Water Fund	\$14,179	\$14,179
FD602 Sewer Fund	\$4,254	\$4,254
FD611 Parking Fund	\$4,254	\$4,254
FD621Transit Fund	\$1,417	\$1,417
Total	\$357,299	\$357,299

SCHEDULE 3.01

CITY ADMINISTRATION

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

- **Citywide Administration** - These costs are associated with citywide administration. Costs are allocated based upon total operating expenditures by fund/department/division.
- **Other GF Exp** – These costs are associated with expenditures related public outreach and other contract services. Costs are allocated based on the total expenditures for General Fund Departments.
- **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

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,115,952			\$1,115,952
Allocated additions:				
10000000 - Building Charge	\$2,740		\$2,740	
1011002 - City Council	\$57,328	\$56,100	\$113,428	
1011001 - City Administration		\$2,442	\$2,442	
1011501 - City Attorney		\$12,628	\$12,628	
1011021 - City Clerk		\$71,495	\$71,495	
1012000 - Finance		\$18,856	\$18,856	
1011101 - Network Services		\$22,151	\$22,151	
1011103 - Information Services		\$64,424	\$64,424	
1012006 - Finance Support Services		\$1,941	\$1,941	
1013001 - Human Resources		\$14,830	\$14,830	
1013003 - Wellness Program		\$99	\$99	
1015005 - Facilities Maintenance		\$11,901	\$11,901	
1015008 - Fleet		\$3,549	\$3,549	
8020000 - Insurance ISF Fund		\$35,406	\$35,406	
Total allocated additions:	<u>\$60,068</u>	<u>\$315,822</u>	<u>\$375,890</u>	<u>\$375,890</u>
Total to be allocated	<u><u>\$1,176,020</u></u>	<u><u>\$315,822</u></u>		<u><u>\$1,491,842</u></u>

City Administration
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Citywide Administration</u>	<u>Other GF Exp</u>	<u>Netwok Services & Info Services</u>	<u>Economic Development</u>	<u>Natural Resource Planning</u>
<u>Wages & Benefits</u>							
SALARIES & WAGES	\$598,101	\$53,829	\$436,614		\$35,886	\$47,848	\$23,924
FRINGE BENEFITS	\$280,426	\$25,238	\$204,711		\$16,826	\$22,434	\$11,217
<u>Other Expense and Cost</u>							
SERVICES & SUPPLIES	\$108,114	\$9,730	\$78,923		\$6,487	\$8,649	\$4,325
GENERAL FUND EXP	\$129,311			\$129,311			
Departmental Expenditures	\$1,115,952	\$88,797	\$720,248	\$129,311	\$59,199	\$78,931	\$39,466
Additions: 1st							
Other	\$60,068	\$60,068					
Functional Cost	\$1,176,020	\$148,865	\$720,248	\$129,311	\$59,199	\$78,931	\$39,466
Reallocate Admin		(\$148,865)	\$104,385	\$18,741	\$8,580	\$11,439	\$5,720
Allocable Costs	\$1,176,020		\$824,633	\$148,052	\$67,779	\$90,370	\$45,186
1st Allocation	\$1,176,020		\$824,633	\$148,052	\$67,779	\$90,370	\$45,186
Additions: 2nd							
Other	\$315,822	\$315,822					
Functional Cost	\$315,822	\$315,822					
Reallocate Admin		(\$315,822)	\$221,457	\$39,760	\$18,202	\$24,269	\$12,134
Allocable Costs	\$315,822		\$221,457	\$39,760	\$18,202	\$24,269	\$12,134
2nd Allocation	\$315,822		\$221,457	\$39,760	\$18,202	\$24,269	\$12,134
Total allocated	\$1,491,842		\$1,046,090	\$187,812	\$85,981	\$114,639	\$57,320

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	173,273	0.197 %	\$1,623		\$1,623		\$1,623
Cultural Activities	332,351	0.378 %	\$3,114		\$3,114	\$838	\$3,952
Economic Development	588,878	0.669 %	\$5,517		\$5,517	\$1,485	\$7,002
Natural Resource Protection	646,613	0.735 %	\$6,058		\$6,058	\$1,630	\$7,688
Community Promotion	417,721	0.475 %	\$3,914		\$3,914	\$1,053	\$4,967
City Attorney	964,100	1.095 %	\$9,033		\$9,033	\$2,431	\$11,464
City Clerk	567,513	0.645 %	\$5,317		\$5,317	\$1,431	\$6,748
Finance	1,795,348	2.040 %	\$16,821		\$16,821	\$4,526	\$21,347
Network Services	2,856,721	3.246 %	\$26,766		\$26,766	\$7,202	\$33,968
Human Resources	1,363,656	1.549 %	\$12,777		\$12,777	\$3,438	\$16,215
Insurance ISF Fund	3,361,435	3.819 %	\$31,494		\$31,494	\$8,475	\$39,969
Wellness Program	9,226	0.010 %	\$86		\$86	\$23	\$109
Community Development Admin	901,725	1.025 %	\$8,449		\$8,449	\$2,273	\$10,722
Commissions & Committees	15,291	0.017 %	\$143		\$143	\$39	\$182
Development Review	2,507,040	2.848 %	\$23,489		\$23,489	\$6,321	\$29,810
Building and Safety	2,506,262	2.848 %	\$23,482		\$23,482	\$6,319	\$29,801
Public Works Administration	606,828	0.689 %	\$5,686		\$5,686	\$1,530	\$7,216
Parks Maintenance	2,926,873	3.325 %	\$27,423		\$27,423	\$7,379	\$34,802
Swim Center Maintenance	449,101	0.510 %	\$4,208		\$4,208	\$1,132	\$5,340
Urban Forest Services	449,130	0.510 %	\$4,208		\$4,208	\$1,132	\$5,340
Facilities Maintenance	1,231,266	1.399 %	\$11,536		\$11,536	\$3,104	\$14,640
Streets Maintenance	1,313,626	1.493 %	\$12,308		\$12,308	\$3,312	\$15,620
Stormwater and Flood Control	944,270	1.073 %	\$8,847		\$8,847	\$2,381	\$11,228
Traffic Signals & Lighting	553,073	0.628 %	\$5,182		\$5,182	\$1,394	\$6,576
Fleet	1,011,969	1.150 %	\$9,481		\$9,481	\$2,551	\$12,032
Transportation/Plan Engineering	891,289	1.013 %	\$8,351		\$8,351	\$2,247	\$10,598
Recreation Administration	759,597	0.863 %	\$7,117		\$7,117	\$1,915	\$9,032
Recreation Facilities	234,614	0.267 %	\$2,198		\$2,198	\$591	\$2,789
Youth Services	971,662	1.104 %	\$9,104		\$9,104	\$2,450	\$11,554
Ranger Program	508,601	0.578 %	\$4,765		\$4,765	\$1,282	\$6,047
Aquatics	579,746	0.659 %	\$5,432		\$5,432	\$1,462	\$6,894
Police Administration	1,469,923	1.670 %	\$13,772		\$13,772	\$3,706	\$17,478
Patrol	9,753,373	11.082 %	\$91,383		\$91,383	\$24,589	\$115,972
Investigations	2,923,797	3.322 %	\$27,394		\$27,394	\$7,371	\$34,765
Neighborhood Services	228,265	0.259 %	\$2,139		\$2,139	\$575	\$2,714
Traffic Safety	862,135	0.980 %	\$8,078		\$8,078	\$2,174	\$10,252
Fire Administration	1,258,603	1.430 %	\$11,792		\$11,792	\$3,173	\$14,965
Emergency Response	11,494,300	13.060 %	\$107,694		\$107,694	\$28,978	\$136,672
Hazard Prevention	735,525	0.836 %	\$6,891		\$6,891	\$1,854	\$8,745
Training Services	82,496	0.094 %	\$773		\$773	\$208	\$981
Fire Station	38,314	0.044 %	\$359		\$359	\$97	\$456

City Administration
Detail allocation of
Citywide Administration

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Disaster Assistance	38,550	0.044 %	\$361		\$361	\$97	\$458
FD202 Downtown Bid Fund	249,074	0.283 %	\$2,334		\$2,334	\$628	\$2,962
FD601 Water Fund	5,967,217	6.780 %	\$55,909		\$55,909	\$15,044	\$70,953
FD611 Parking Fund	2,133,271	2.424 %	\$19,987		\$19,987	\$5,378	\$25,365
FD602 Sewer Fund	6,945,877	7.892 %	\$65,078		\$65,078	\$17,511	\$82,589
Golf Course	599,587	0.681 %	\$5,618		\$5,618	\$1,512	\$7,130
FD705 Whale Rock Fund	960,111	1.091 %	\$8,996		\$8,996	\$2,421	\$11,417
Information Services	1,105,991	1.257 %	\$10,362		\$10,362	\$2,788	\$13,150
FD208 Tourism Bid Fund	997,909	1.134 %	\$9,350		\$9,350	\$2,516	\$11,866
FD621Transit Fund	691,854	0.786 %	\$6,482		\$6,482	\$1,744	\$8,226
FD206 Law Enforcement Grant Fund	71,259	0.081 %	\$668		\$668	\$180	\$848
Fire Apparatus Service	377,035	0.428 %	\$3,533		\$3,533	\$951	\$4,484
Police Support Services	2,381,005	2.705 %	\$22,308		\$22,308	\$6,003	\$28,311
Community Services	384,912	0.437 %	\$3,606		\$3,606	\$970	\$4,576
FD711 Hazardous Mat Task Force Fund	102,220	0.116 %	\$958		\$958	\$258	\$1,216
Human Relations	579,489	0.658 %	\$5,429		\$5,429	\$1,461	\$6,890
CIP Project Engineering	2,269,244	2.578 %	\$21,261		\$21,261	\$5,721	\$26,982
Community Services Group	315,986	0.359 %	\$2,961		\$2,961	\$797	\$3,758
Risk Management	1,598	0.002 %	\$15		\$15	\$4	\$19
Water Administration/Engineering	1,709	0.002 %	\$16		\$16	\$4	\$20
Solid Waste Recycling	119,370	0.136 %	\$1,118		\$1,118	\$301	\$1,419
Finance Support Services	133,712	0.152 %	\$1,253		\$1,253	\$337	\$1,590
Finance Non Departmental	292,146	0.332 %	\$2,737		\$2,737	\$737	\$3,474
Parking Admin	9,386	0.008 %	\$89		\$89	\$23	\$112
Total	88,014,041	100.000 %	\$824,633		\$824,633	\$221,457	\$1,046,090

(A) Alloc basis:

Total Operating Expenditures by Department/Division

Source:

City Administration

Detail allocation of

Other GF Exp

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Council	173,273	0.256 %	\$379		\$379		\$379
Cultural Activities	332,351	0.491 %	\$727		\$727	\$199	\$926
Economic Development	588,878	0.870 %	\$1,289		\$1,289	\$353	\$1,642
Natural Resource Protection	646,613	0.956 %	\$1,415		\$1,415	\$387	\$1,802
Community Promotion	417,721	0.617 %	\$914		\$914	\$250	\$1,164
City Attorney	964,100	1.425 %	\$2,110		\$2,110	\$578	\$2,688
City Clerk	567,513	0.839 %	\$1,242		\$1,242	\$340	\$1,582
Finance	1,795,348	2.654 %	\$3,929		\$3,929	\$1,076	\$5,005
Network Services	2,856,721	4.223 %	\$6,252		\$6,252	\$1,712	\$7,964
Information Services	1,105,991	1.635 %	\$2,420		\$2,420	\$663	\$3,083
Finance Support Services	133,712	0.198 %	\$293		\$293	\$80	\$373
Human Resources	1,363,656	2.016 %	\$2,984		\$2,984	\$817	\$3,801
Wellness Program	9,226	0.014 %	\$20		\$20	\$6	\$26
Community Development Admin	901,725	1.333 %	\$1,973		\$1,973	\$540	\$2,513
Commissions & Committees	15,291	0.023 %	\$33		\$33	\$9	\$42
Development Review	2,507,040	3.706 %	\$5,487		\$5,487	\$1,502	\$6,989
Building and Safety	2,506,262	3.705 %	\$5,485		\$5,485	\$1,502	\$6,987
Public Works Administration	606,828	0.897 %	\$1,328		\$1,328	\$364	\$1,692
Parks Maintenance	2,926,873	4.327 %	\$6,405		\$6,405	\$1,754	\$8,159
Swim Center Maintenance	449,101	0.664 %	\$983		\$983	\$269	\$1,252
Urban Forest Services	449,130	0.664 %	\$983		\$983	\$269	\$1,252
Facilities Maintenance	1,231,266	1.820 %	\$2,695		\$2,695	\$738	\$3,433
Streets Maintenance	1,313,626	1.942 %	\$2,875		\$2,875	\$787	\$3,662
Stormwater and Flood Control	944,270	1.396 %	\$2,067		\$2,067	\$566	\$2,633
Traffic Signals & Lighting	553,073	0.818 %	\$1,210		\$1,210	\$331	\$1,541
Fleet	1,011,969	1.496 %	\$2,215		\$2,215	\$606	\$2,821
City Administration	1,115,952	1.650 %	\$2,442		\$2,442		\$2,442
Transportation/Plan Engineering	891,289	1.318 %	\$1,951		\$1,951	\$534	\$2,485
Recreation Administration	759,597	1.123 %	\$1,662		\$1,662	\$455	\$2,117
Recreation Facilities	234,614	0.347 %	\$513		\$513	\$141	\$654
Youth Services	971,662	1.436 %	\$2,126		\$2,126	\$582	\$2,708
Community Services	384,912	0.569 %	\$842		\$842	\$231	\$1,073
Ranger Program	508,601	0.752 %	\$1,113		\$1,113	\$305	\$1,418
Aquatics	579,746	0.857 %	\$1,269		\$1,269	\$347	\$1,616
Golf Course	599,587	0.886 %	\$1,312		\$1,312	\$359	\$1,671
Police Administration	1,469,923	2.173 %	\$3,217		\$3,217	\$881	\$4,098
Patrol	9,753,373	14.417 %	\$21,345		\$21,345	\$5,844	\$27,189
Investigations	2,923,797	4.322 %	\$6,399		\$6,399	\$1,752	\$8,151
Police Support Services	2,381,005	3.520 %	\$5,211		\$5,211	\$1,427	\$6,638
Neighborhood Services	228,265	0.337 %	\$500		\$500	\$137	\$637
Traffic Safety	862,135	1.274 %	\$1,887		\$1,887	\$517	\$2,404

City Administration

Detail allocation of

Other GF Exp

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Fire Administration	1,258,603	1.860 %	\$2,754		\$2,754	\$754	\$3,508
Emergency Response	11,494,300	16.991 %	\$25,155		\$25,155	\$6,887	\$32,042
Hazard Prevention	735,525	1.087 %	\$1,610		\$1,610	\$441	\$2,051
Training Services	82,496	0.122 %	\$181		\$181	\$49	\$230
Fire Station	38,314	0.057 %	\$84		\$84	\$23	\$107
Disaster Assistance	38,550	0.057 %	\$84		\$84	\$23	\$107
Fire Apparatus Service	377,035	0.557 %	\$825		\$825	\$226	\$1,051
Finance Non Departmental	292,146	0.432 %	\$639		\$639	\$175	\$814
Human Relations	579,489	0.857 %	\$1,268		\$1,268	\$347	\$1,615
CIP Project Engineering	2,269,244	3.354 %	\$4,966		\$4,966	\$1,360	\$6,326
Community Services Group	315,986	0.467 %	\$692		\$692	\$189	\$881
Risk Management	1,598	0.002 %	\$3		\$3	\$1	\$4
Water Administration/Engineering	1,709	0.003 %	\$4		\$4	\$1	\$5
Solid Waste Recycling	119,370	0.176 %	\$261		\$261	\$72	\$333
Parking Admin	9,386	0.012 %	\$24		\$24	\$2	\$26
Total	67,649,766	100.000 %	\$148,052		\$148,052	\$39,760	\$187,812

(A) Alloc basis:

Total Expenditures by General Fund 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 %	\$33,890		\$33,890	\$9,101	\$42,991
Information Services	50	50.000 %	\$33,889		\$33,889	\$9,101	\$42,990
Total	100	100.000 %	\$67,779		\$67,779	\$18,202	\$85,981

(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 %	\$90,370		\$90,370	\$24,269	\$114,639
Total	100	100.000 %	\$90,370		\$90,370	\$24,269	\$114,639

(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 %	\$45,186		\$45,186	\$12,134	\$57,320
Total	100	100.000 %	\$45,186		\$45,186	\$12,134	\$57,320

(A) Alloc basis:

Direct Allocation to Natural Resources Planning

Source:

	City Administration Departmental Cost Allocation Summary					
	<u>Total</u>	<u>Citywide Administration</u>	<u>Other GF Exp</u>	<u>Netwok Services & Info Services</u>	<u>Economic Development</u>	<u>Natural Resource Planning</u>
City Council	\$2,002	\$1,623	\$379			
City Administration	\$2,442		\$2,442			
Community Services Group	\$4,639	\$3,758	\$881			
City Attorney	\$14,152	\$11,464	\$2,688			
City Clerk	\$8,330	\$6,748	\$1,582			
Finance	\$26,352	\$21,347	\$5,005			
Network Services	\$84,923	\$33,968	\$7,964	\$42,991		
Information Services	\$59,223	\$13,150	\$3,083	\$42,990		
Finance Support Services	\$1,963	\$1,590	\$373			
Human Resources	\$20,016	\$16,215	\$3,801			
Risk Management	\$23	\$19	\$4			
Wellness Program	\$135	\$109	\$26			
Public Works Administration	\$8,908	\$7,216	\$1,692			
Facilities Maintenance	\$18,073	\$14,640	\$3,433			
Fleet	\$14,853	\$12,032	\$2,821			
CIP Project Engineering	\$33,308	\$26,982	\$6,326			
Transportation/Plan Engineering	\$13,083	\$10,598	\$2,485			
Insurance ISF Fund	\$39,969	\$39,969				
Cultural Activities	\$4,878	\$3,952	\$926			
Economic Development	\$123,283	\$7,002	\$1,642		\$114,639	
Natural Resource Protection	\$66,810	\$7,688	\$1,802			\$57,320
Community Promotion	\$6,131	\$4,967	\$1,164			
Finance Non Departmental	\$4,288	\$3,474	\$814			
Community Development Admin	\$13,235	\$10,722	\$2,513			
Commissions & Committees	\$224	\$182	\$42			
Development Review	\$36,799	\$29,810	\$6,989			
Building and Safety	\$36,788	\$29,801	\$6,987			
Human Relations	\$8,505	\$6,890	\$1,615			
Parks Maintenance	\$42,961	\$34,802	\$8,159			
Swim Center Maintenance	\$6,592	\$5,340	\$1,252			
Urban Forest Services	\$6,592	\$5,340	\$1,252			
Streets Maintenance	\$19,282	\$15,620	\$3,662			
Traffic Signals & Lighting	\$8,117	\$6,576	\$1,541			
Parking Admin	\$138	\$112	\$26			
Stormwater and Flood Control	\$13,861	\$11,228	\$2,633			
Water Administration/Engineering	\$25	\$20	\$5			
Solid Waste Recycling	\$1,752	\$1,419	\$333			
Recreation Administration	\$11,149	\$9,032	\$2,117			
Recreation Facilities	\$3,443	\$2,789	\$654			
Youth Services	\$14,262	\$11,554	\$2,708			

City Administration
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Citywide Administration</u>	<u>Other GF Exp</u>	<u>Netwok Services & Info Services</u>	<u>Economic Development</u>	<u>Natural Resource Planning</u>
Community Services	\$5,649	\$4,576	\$1,073			
Ranger Program	\$7,465	\$6,047	\$1,418			
Aquatics	\$8,510	\$6,894	\$1,616			
Golf Course	\$8,801	\$7,130	\$1,671			
Police Administration	\$21,576	\$17,478	\$4,098			
Patrol	\$143,161	\$115,972	\$27,189			
Investigations	\$42,916	\$34,765	\$8,151			
Police Support Services	\$34,949	\$28,311	\$6,638			
Neighborhood Services	\$3,351	\$2,714	\$637			
Traffic Safety	\$12,656	\$10,252	\$2,404			
Fire Administration	\$18,473	\$14,965	\$3,508			
Emergency Response	\$168,714	\$136,672	\$32,042			
Hazard Prevention	\$10,796	\$8,745	\$2,051			
Training Services	\$1,211	\$981	\$230			
Fire Apparatus Service	\$5,535	\$4,484	\$1,051			
Fire Station	\$563	\$456	\$107			
Disaster Assistance	\$565	\$458	\$107			
FD202 Downtown Bid Fund	\$2,962	\$2,962				
FD206 Law Enforcement Grant Fund	\$848	\$848				
FD208 Tourism Bid Fund	\$11,866	\$11,866				
FD601 Water Fund	\$70,953	\$70,953				
FD602 Sewer Fund	\$82,589	\$82,589				
FD611 Parking Fund	\$25,365	\$25,365				
FD621Transit Fund	\$8,226	\$8,226				
FD705 Whale Rock Fund	\$11,417	\$11,417				
FD711 Hazardous Mat Task Force Fund	\$1,216	\$1,216				
Total	\$1,491,842	\$1,046,090	\$187,812	\$85,981	\$114,639	\$57,320

SCHEDULE 4.01

COMMUNITY SERVICES GROUP

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

- **Project Supervision** – These costs are associated with supervision of projects within the Utilities and Public Works Departments. Costs are allocated based on the percent of time of supervision by Fund.

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$315,986			\$315,986
Allocated additions:				
1011001 - City Administration	\$3,653	\$986	\$4,639	
1011501 - City Attorney		\$3,575	\$3,575	
1011021 - City Clerk		\$664	\$664	
1012000 - Finance		\$4,827	\$4,827	
1011101 - Network Services		\$7,594	\$7,594	
1011103 - Information Services		\$2,855	\$2,855	
1012006 - Finance Support Services		\$341	\$341	
1013001 - Human Resources		\$7,219	\$7,219	
1013003 - Wellness Program		\$50	\$50	
8020000 - Insurance ISF Fund		\$17,019	\$17,019	
Total allocated additions:	<u>\$3,653</u>	<u>\$45,130</u>	<u>\$48,783</u>	<u>\$48,783</u>
Total to be allocated	<u><u>\$319,639</u></u>	<u><u>\$45,130</u></u>		<u><u>\$364,769</u></u>

Community Services Group

Schedule of costs to be
allocated by function

	Total	General & Admin	Project Supervision
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$254,419	\$22,898	\$231,521
FRINGE BENEFITS	\$46,267	\$4,164	\$42,103
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$15,300	\$1,377	\$13,923
Departmental Expenditures	\$315,986	\$28,439	\$287,547
Additions: 1st			
Other	\$3,653	\$3,653	
Functional Cost	\$319,639	\$32,092	\$287,547
Reallocate Admin		(\$32,092)	\$32,092
Allocable Costs	\$319,639		\$319,639
1st Allocation	\$319,639		\$319,639
Additions: 2nd			
Other	\$45,130	\$45,130	
Functional Cost	\$45,130	\$45,130	
Reallocate Admin		(\$45,130)	\$45,130
Allocable Costs	\$45,130		\$45,130
2nd Allocation	\$45,130		\$45,130
Total allocated	\$364,769		\$364,769

Community Services Group

Detail allocation of

Project Supervision

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD601 Water Fund	6	6.593 %	\$21,075		\$21,075	\$2,976	\$24,051
FD602 Sewer Fund	6	6.593 %	\$21,075		\$21,075	\$2,976	\$24,051
FD611 Parking Fund	13	14.286 %	\$45,663		\$45,663	\$6,447	\$52,110
FD621Transit Fund	13	14.286 %	\$45,663		\$45,663	\$6,447	\$52,110
FD705 Whale Rock Fund	1	1.099 %	\$3,513		\$3,513	\$496	\$4,009
Solid Waste Recycling	13	14.286 %	\$45,663		\$45,663	\$6,447	\$52,110
Community Development Admin	13	14.286 %	\$45,663		\$45,663	\$6,447	\$52,110
Public Works Administration	13	14.286 %	\$45,663		\$45,663	\$6,447	\$52,110
Recreation Administration	13	14.285 %	\$45,661		\$45,661	\$6,447	\$52,108
Total	<u>91</u>	<u>100.000 %</u>	<u>\$319,639</u>		<u>\$319,639</u>	<u>\$45,130</u>	<u>\$364,769</u>

(A) Alloc basis:

Percent of Project Supervision Time by Department/Fund

Source:

Salary & Wage Analysis

	<u>Total</u>	<u>Project Supervision</u>
Public Works Administration	\$52,110	\$52,110
Community Development Admin	\$52,110	\$52,110
Solid Waste Recycling	\$52,110	\$52,110
Recreation Administration	\$52,108	\$52,108
FD601 Water Fund	\$24,051	\$24,051
FD602 Sewer Fund	\$24,051	\$24,051
FD611 Parking Fund	\$52,110	\$52,110
FD621Transit Fund	\$52,110	\$52,110
FD705 Whale Rock Fund	\$4,009	\$4,009
Total	<u>\$364,769</u>	<u>\$364,769</u>

SCHEDULE 5.01

CITY ATTORNEY

NATURE AND EXTENT OF SERVICE

The City Attorney ensures that the City conducts its activities in accordance with various laws and guidelines as well as in conformance with the City Charter; The City Attorney also represents the City in civil litigation and ensures that violators of the City laws are prosecuted. Program goals include: minimizing liability exposure, providing prompt and thorough legal advice, and ensuring general compliance with City laws and regulations. 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.
- **Other GF Exp** – These costs are associated with expenditures related legal services and contract services. Costs are allocated based on the total expenditures for General Fund Departments.

City Attorney
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$964,100			\$964,100
Allocated additions:				
10000000 - Building Charge	\$1,607		\$1,607	
1011002 - City Council	\$10,032	\$9,818	\$19,850	
1011001 - City Administration	\$11,143	\$3,009	\$14,152	
1011501 - City Attorney		\$507	\$507	
1011021 - City Clerk		\$13,275	\$13,275	
1012000 - Finance		\$14,310	\$14,310	
1011101 - Network Services		\$24,234	\$24,234	
1011103 - Information Services		\$18,676	\$18,676	
1012006 - Finance Support Services		\$1,041	\$1,041	
1013001 - Human Resources		\$11,225	\$11,225	
1013003 - Wellness Program		\$74	\$74	
1015005 - Facilities Maintenance		\$6,978	\$6,978	
8020000 - Insurance ISF Fund		\$26,914	\$26,914	
Total allocated additions:	<u>\$22,782</u>	<u>\$130,061</u>	<u>\$152,843</u>	<u>\$152,843</u>
Total to be allocated	<u><u>\$986,882</u></u>	<u><u>\$130,061</u></u>		<u><u>\$1,116,943</u></u>

City Attorney
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Attorney</u>	<u>Other GF Exp</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$647,082		\$647,082	
FRINGE BENEFITS	\$189,869		\$189,869	
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$92,383		\$92,383	
GENERAL FUND EXP	\$34,766			\$34,766
Departmental Expenditures	\$964,100		\$929,334	\$34,766
Additions: 1st				
Other	\$22,782	\$22,782		
Functional Cost	\$986,882	\$22,782	\$929,334	\$34,766
Reallocate Admin		(\$22,782)	\$21,960	\$822
Allocable Costs	\$986,882		\$951,294	\$35,588
1st Allocation	\$986,882		\$951,294	\$35,588
Additions: 2nd				
Other	\$130,061	\$130,061		
Functional Cost	\$130,061	\$130,061		
Reallocate Admin		(\$130,061)	\$125,371	\$4,690
Allocable Costs	\$130,061		\$125,371	\$4,690
2nd Allocation	\$130,061		\$125,371	\$4,690
Total allocated	\$1,116,943		\$1,076,665	\$40,278

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	173,273	0.197 %	\$1,870		\$1,870		\$1,870
Cultural Activities	332,351	0.377 %	\$3,586		\$3,586	\$481	\$4,067
Economic Development	588,878	0.668 %	\$6,354		\$6,354	\$853	\$7,207
Natural Resource Protection	646,613	0.733 %	\$6,977		\$6,977	\$937	\$7,914
Community Promotion	417,721	0.474 %	\$4,507		\$4,507	\$605	\$5,112
City Clerk	567,513	0.644 %	\$6,123		\$6,123	\$822	\$6,945
Finance	1,795,348	2.036 %	\$19,371		\$19,371	\$2,600	\$21,971
Network Services	2,856,721	3.240 %	\$30,824		\$30,824	\$4,138	\$34,962
Human Resources	1,363,656	1.547 %	\$14,714		\$14,714	\$1,975	\$16,689
Insurance ISF Fund	3,361,435	3.813 %	\$36,269		\$36,269	\$4,869	\$41,138
Wellness Program	9,226	0.010 %	\$100		\$100	\$13	\$113
Community Development Admin	901,725	1.023 %	\$9,729		\$9,729	\$1,306	\$11,035
Commissions & Committees	15,291	0.017 %	\$165		\$165	\$22	\$187
Development Review	2,507,040	2.844 %	\$27,051		\$27,051	\$3,631	\$30,682
Building and Safety	2,506,262	2.843 %	\$27,042		\$27,042	\$3,630	\$30,672
Public Works Administration	606,828	0.688 %	\$6,548		\$6,548	\$879	\$7,427
Parks Maintenance	2,926,873	3.320 %	\$31,580		\$31,580	\$4,239	\$35,819
Swim Center Maintenance	449,101	0.509 %	\$4,846		\$4,846	\$650	\$5,496
Urban Forest Services	449,130	0.509 %	\$4,846		\$4,846	\$651	\$5,497
Facilities Maintenance	1,231,266	1.397 %	\$13,285		\$13,285	\$1,783	\$15,068
Streets Maintenance	1,313,626	1.490 %	\$14,174		\$14,174	\$1,903	\$16,077
Stormwater and Flood Control	944,270	1.071 %	\$10,189		\$10,189	\$1,368	\$11,557
Traffic Signals & Lighting	553,073	0.627 %	\$5,968		\$5,968	\$801	\$6,769
Fleet	1,011,969	1.148 %	\$10,919		\$10,919	\$1,466	\$12,385
City Administration	1,115,952	1.266 %	\$12,041		\$12,041		\$12,041
Transportation/Plan Engineering	891,289	1.011 %	\$9,617		\$9,617	\$1,291	\$10,908
Recreation Administration	759,597	0.862 %	\$8,196		\$8,196	\$1,100	\$9,296
Recreation Facilities	234,614	0.266 %	\$2,531		\$2,531	\$340	\$2,871
Youth Services	971,662	1.102 %	\$10,484		\$10,484	\$1,407	\$11,891
Ranger Program	508,601	0.577 %	\$5,488		\$5,488	\$737	\$6,225
Aquatics	579,746	0.658 %	\$6,255		\$6,255	\$840	\$7,095
Police Administration	1,469,923	1.667 %	\$15,860		\$15,860	\$2,129	\$17,989
Patrol	9,753,373	11.063 %	\$105,237		\$105,237	\$14,126	\$119,363
Investigations	2,923,797	3.316 %	\$31,547		\$31,547	\$4,235	\$35,782
Neighborhood Services	228,265	0.259 %	\$2,463		\$2,463	\$331	\$2,794
Traffic Safety	862,135	0.978 %	\$9,302		\$9,302	\$1,249	\$10,551
Fire Administration	1,258,603	1.428 %	\$13,580		\$13,580	\$1,823	\$15,403
Emergency Response	11,494,300	13.037 %	\$124,021		\$124,021	\$16,648	\$140,669
Hazard Prevention	735,525	0.834 %	\$7,936		\$7,936	\$1,065	\$9,001
Training Services	82,496	0.094 %	\$890		\$890	\$119	\$1,009
Fire Station	38,314	0.043 %	\$413		\$413	\$55	\$468

City Attorney
Detail allocation of
City Attorney

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Disaster Assistance	38,550	0.044 %	\$416		\$416	\$56	\$472
FD202 Downtown Bid Fund	249,074	0.283 %	\$2,687		\$2,687	\$361	\$3,048
FD601 Water Fund	5,967,217	6.768 %	\$64,385		\$64,385	\$8,643	\$73,028
FD611 Parking Fund	2,133,271	2.420 %	\$23,018		\$23,018	\$3,090	\$26,108
FD602 Sewer Fund	6,945,877	7.878 %	\$74,945		\$74,945	\$10,060	\$85,005
Golf Course	599,587	0.680 %	\$6,469		\$6,469	\$868	\$7,337
FD705 Whale Rock Fund	960,111	1.089 %	\$10,359		\$10,359	\$1,391	\$11,750
Information Services	1,105,991	1.254 %	\$11,933		\$11,933	\$1,602	\$13,535
FD208 Tourism Bid Fund	997,909	1.132 %	\$10,767		\$10,767	\$1,445	\$12,212
FD621Transit Fund	691,854	0.785 %	\$7,465		\$7,465	\$1,002	\$8,467
FD206 Law Enforcement Grant Fund	71,259	0.081 %	\$769		\$769	\$103	\$872
Fire Apparatus Service	377,035	0.428 %	\$4,068		\$4,068	\$546	\$4,614
Police Support Services	2,381,005	2.701 %	\$25,691		\$25,691	\$3,449	\$29,140
Community Services	384,912	0.437 %	\$4,153		\$4,153	\$557	\$4,710
FD711 Hazardous Mat Task Force Fund	102,220	0.116 %	\$1,103		\$1,103	\$148	\$1,251
Human Relations	579,489	0.657 %	\$6,253		\$6,253	\$839	\$7,092
CIP Project Engineering	2,269,244	2.574 %	\$24,485		\$24,485	\$3,287	\$27,772
Community Services Group	315,986	0.358 %	\$3,409		\$3,409		\$3,409
Risk Management	1,598	0.002 %	\$17		\$17	\$2	\$19
Water Administration/Engineering	1,709	0.002 %	\$18		\$18	\$2	\$20
Solid Waste Recycling	119,370	0.135 %	\$1,288		\$1,288	\$173	\$1,461
Finance Support Services	133,712	0.152 %	\$1,443		\$1,443	\$194	\$1,637
Finance Non Departmental	292,146	0.331 %	\$3,152		\$3,152	\$423	\$3,575
Parking Admin	9,386	0.007 %	\$103		\$103	\$13	\$116
Total	88,165,893	100.000 %	\$951,294		\$951,294	\$125,371	\$1,076,665

(A) Alloc basis:

Total Operating Expenditures by Department/Division

Source:

City Attorney
Detail allocation of
Other GF Exp

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Council	173,273	0.256 %	\$91		\$91		\$91
Cultural Activities	332,351	0.491 %	\$175		\$175	\$24	\$199
Economic Development	588,878	0.870 %	\$310		\$310	\$42	\$352
Natural Resource Protection	646,613	0.956 %	\$340		\$340	\$47	\$387
Community Promotion	417,721	0.617 %	\$220		\$220	\$30	\$250
City Attorney	964,100	1.425 %	\$507		\$507		\$507
City Clerk	567,513	0.839 %	\$299		\$299	\$41	\$340
Finance	1,795,348	2.654 %	\$944		\$944	\$129	\$1,073
Network Services	2,856,721	4.223 %	\$1,503		\$1,503	\$206	\$1,709
Information Services	1,105,991	1.635 %	\$582		\$582	\$80	\$662
Finance Support Services	133,712	0.198 %	\$70		\$70	\$10	\$80
Human Resources	1,363,656	2.016 %	\$717		\$717	\$98	\$815
Wellness Program	9,226	0.014 %	\$5		\$5	\$1	\$6
Community Development Admin	901,725	1.333 %	\$474		\$474	\$65	\$539
Commissions & Committees	15,291	0.023 %	\$8		\$8	\$1	\$9
Development Review	2,507,040	3.706 %	\$1,319		\$1,319	\$181	\$1,500
Building and Safety	2,506,262	3.705 %	\$1,318		\$1,318	\$181	\$1,499
Public Works Administration	606,828	0.897 %	\$319		\$319	\$44	\$363
Parks Maintenance	2,926,873	4.327 %	\$1,540		\$1,540	\$211	\$1,751
Swim Center Maintenance	449,101	0.664 %	\$236		\$236	\$32	\$268
Urban Forest Services	449,130	0.664 %	\$236		\$236	\$32	\$268
Facilities Maintenance	1,231,266	1.820 %	\$648		\$648	\$89	\$737
Streets Maintenance	1,313,626	1.942 %	\$691		\$691	\$95	\$786
Stormwater and Flood Control	944,270	1.396 %	\$497		\$497	\$68	\$565
Traffic Signals & Lighting	553,073	0.818 %	\$291		\$291	\$40	\$331
Fleet	1,011,969	1.496 %	\$532		\$532	\$73	\$605
City Administration	1,115,952	1.650 %	\$587		\$587		\$587
Transportation/Plan Engineering	891,289	1.318 %	\$469		\$469	\$64	\$533
Recreation Administration	759,597	1.123 %	\$400		\$400	\$55	\$455
Recreation Facilities	234,614	0.347 %	\$123		\$123	\$17	\$140
Youth Services	971,662	1.436 %	\$511		\$511	\$70	\$581
Community Services	384,912	0.569 %	\$202		\$202	\$28	\$230
Ranger Program	508,601	0.752 %	\$268		\$268	\$37	\$305
Aquatics	579,746	0.857 %	\$305		\$305	\$42	\$347
Golf Course	599,587	0.886 %	\$315		\$315	\$43	\$358
Police Administration	1,469,923	2.173 %	\$773		\$773	\$106	\$879
Patrol	9,753,373	14.417 %	\$5,131		\$5,131	\$703	\$5,834
Investigations	2,923,797	4.322 %	\$1,538		\$1,538	\$211	\$1,749
Police Support Services	2,381,005	3.520 %	\$1,253		\$1,253	\$172	\$1,425
Neighborhood Services	228,265	0.337 %	\$120		\$120	\$16	\$136
Traffic Safety	862,135	1.274 %	\$454		\$454	\$62	\$516

City Attorney
Detail allocation of
Other GF Exp

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Fire Administration	1,258,603	1.860 %	\$662		\$662	\$91	\$753
Emergency Response	11,494,300	16.991 %	\$6,047		\$6,047	\$828	\$6,875
Hazard Prevention	735,525	1.087 %	\$387		\$387	\$53	\$440
Training Services	82,496	0.122 %	\$43		\$43	\$6	\$49
Fire Station	38,314	0.057 %	\$20		\$20	\$3	\$23
Disaster Assistance	38,550	0.057 %	\$20		\$20	\$3	\$23
Fire Apparatus Service	377,035	0.557 %	\$198		\$198	\$27	\$225
Finance Non Departmental	292,146	0.432 %	\$154		\$154	\$21	\$175
Human Relations	579,489	0.857 %	\$305		\$305	\$42	\$347
CIP Project Engineering	2,269,244	3.354 %	\$1,194		\$1,194	\$164	\$1,358
Community Services Group	315,986	0.467 %	\$166		\$166		\$166
Risk Management	1,598	0.002 %	\$1		\$1		\$1
Water Administration/Engineering	1,709	0.003 %	\$1		\$1		\$1
Solid Waste Recycling	119,370	0.176 %	\$63		\$63	\$9	\$72
Parking Admin	9,386	0.012 %	\$6		\$6	(\$3)	\$3
Total	67,649,766	100.000 %	\$35,588		\$35,588	\$4,690	\$40,278

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

Source:

City Attorney
Departmental Cost
Allocation Summary

	Total	City Attorney	Other GF Exp
City Council	\$1,961	\$1,870	\$91
City Administration	\$12,628	\$12,041	\$587
Community Services Group	\$3,575	\$3,409	\$166
City Attorney	\$507		\$507
City Clerk	\$7,285	\$6,945	\$340
Finance	\$23,044	\$21,971	\$1,073
Network Services	\$36,671	\$34,962	\$1,709
Information Services	\$14,197	\$13,535	\$662
Finance Support Services	\$1,717	\$1,637	\$80
Human Resources	\$17,504	\$16,689	\$815
Risk Management	\$20	\$19	\$1
Wellness Program	\$119	\$113	\$6
Public Works Administration	\$7,790	\$7,427	\$363
Facilities Maintenance	\$15,805	\$15,068	\$737
Fleet	\$12,990	\$12,385	\$605
CIP Project Engineering	\$29,130	\$27,772	\$1,358
Transportation/Plan Engineering	\$11,441	\$10,908	\$533
Insurance ISF Fund	\$41,138	\$41,138	
Cultural Activities	\$4,266	\$4,067	\$199
Economic Development	\$7,559	\$7,207	\$352
Natural Resource Protection	\$8,301	\$7,914	\$387
Community Promotion	\$5,362	\$5,112	\$250
Finance Non Departmental	\$3,750	\$3,575	\$175
Community Development Admin	\$11,574	\$11,035	\$539
Commissions & Committees	\$196	\$187	\$9
Development Review	\$32,182	\$30,682	\$1,500
Building and Safety	\$32,171	\$30,672	\$1,499
Human Relations	\$7,439	\$7,092	\$347
Parks Maintenance	\$37,570	\$35,819	\$1,751
Swim Center Maintenance	\$5,764	\$5,496	\$268
Urban Forest Services	\$5,765	\$5,497	\$268
Streets Maintenance	\$16,863	\$16,077	\$786
Traffic Signals & Lighting	\$7,100	\$6,769	\$331
Parking Admin	\$119	\$116	\$3
Stormwater and Flood Control	\$12,122	\$11,557	\$565
Water Administration/Engineering	\$21	\$20	\$1
Solid Waste Recycling	\$1,533	\$1,461	\$72
Recreation Administration	\$9,751	\$9,296	\$455
Recreation Facilities	\$3,011	\$2,871	\$140
Youth Services	\$12,472	\$11,891	\$581
Community Services	\$4,940	\$4,710	\$230
Ranger Program	\$6,530	\$6,225	\$305

City Attorney
Departmental Cost
Allocation Summary

	Total	City Attorney	Other GF Exp
Aquatics	\$7,442	\$7,095	\$347
Golf Course	\$7,695	\$7,337	\$358
Police Administration	\$18,868	\$17,989	\$879
Patrol	\$125,197	\$119,363	\$5,834
Investigations	\$37,531	\$35,782	\$1,749
Police Support Services	\$30,565	\$29,140	\$1,425
Neighborhood Services	\$2,930	\$2,794	\$136
Traffic Safety	\$11,067	\$10,551	\$516
Fire Administration	\$16,156	\$15,403	\$753
Emergency Response	\$147,544	\$140,669	\$6,875
Hazard Prevention	\$9,441	\$9,001	\$440
Training Services	\$1,058	\$1,009	\$49
Fire Apparatus Service	\$4,839	\$4,614	\$225
Fire Station	\$491	\$468	\$23
Disaster Assistance	\$495	\$472	\$23
FD202 Downtown Bid Fund	\$3,048	\$3,048	
FD206 Law Enforcement Grant Fund	\$872	\$872	
FD208 Tourism Bid Fund	\$12,212	\$12,212	
FD601 Water Fund	\$73,028	\$73,028	
FD602 Sewer Fund	\$85,005	\$85,005	
FD611 Parking Fund	\$26,108	\$26,108	
FD621Transit Fund	\$8,467	\$8,467	
FD705 Whale Rock Fund	\$11,750	\$11,750	
FD711 Hazardous Mat Task Force Fund	\$1,251	\$1,251	
Total	\$1,116,943	\$1,076,665	\$40,278

SCHEDULE 6.01

CITY CLERK

NATURE AND EXTENT OF SERVICE

The Office of the City Clerk works with the City Council, City Manager, and all city departments as well as the public to ensure the facilitation of the democratic process at the local level. The administration and records duties include Council meeting agenda coordination, information dissemination, records management, advisory body administration and oversight of the Public, Education and Government access channel (PEG) monies.

The office also serves to facilitate election duties including election administration, disclosure reporting, elections campaign regulations, and statements of economic interests.

Costs are allocated as follows:

- **City Clerk Services** - These costs are associated with activities of the Office of the City Clerk are allocated based on a count of City Council agenda items by fund/department/division.
- **Public Counter/Main City Phone Number** – These costs are associated with all non-direct phone calls and in person inquiries that need to be re-directed to any/all City Departments. These costs are allocated based upon the total FTE's by fund/department/division.
- **General Government** - These costs are related to general government duties such as elections. These costs are unallowable as they are not recognized as ordinary and necessary for the operation of a governmental unit or the performance of a Federal award. Therefore, general government costs are identified but not allocated.

City Clerk

Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$567,513			\$567,513
Allocated additions:				
10000000 - Building Charge	\$2,647		\$2,647	
1011001 - City Administration	\$6,559	\$1,771	\$8,330	
1011501 - City Attorney	\$6,422	\$863	\$7,285	
1012000 - Finance		\$12,283	\$12,283	
1011101 - Network Services		\$29,653	\$29,653	
1011103 - Information Services		\$5,709	\$5,709	
1012006 - Finance Support Services		\$613	\$613	
1013001 - Human Resources		\$14,386	\$14,386	
1013003 - Wellness Program		\$99	\$99	
1015005 - Facilities Maintenance		\$11,495	\$11,495	
8020000 - Insurance ISF Fund		\$33,857	\$33,857	
Total allocated additions:	<u>\$15,628</u>	<u>\$110,729</u>	<u>\$126,357</u>	<u>\$126,357</u>
Total to be allocated	<u><u>\$583,141</u></u>	<u><u>\$110,729</u></u>		<u><u>\$693,870</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	\$285,417	\$48,521	\$137,000	\$54,229	\$45,667
FRINGE BENEFITS	\$130,966	\$22,264	\$62,864	\$24,884	\$20,954
<u>Other Expense and Cost</u>					
SERVICES & SUPPLIES	\$5,972	\$1,015	\$2,867	\$1,135	\$955
ADVERTISING & PUBLIC OUTREACH	\$7,891		\$7,891		
OTHER CONTRACT SERVICES	\$79,468			\$33,377	\$46,091
PUBLICATIONS & SUBSCRIPTIONS	\$1,875		\$1,875		
ELECTION EXP	\$55,924				\$55,924
Departmental Expenditures	\$567,513	\$71,800	\$212,497	\$113,625	\$169,591
Additions: 1st					
Other	\$15,628	\$15,628			
Functional Cost	\$583,141	\$87,428	\$212,497	\$113,625	\$169,591
Reallocate Admin		(\$87,428)	\$37,478	\$20,040	\$29,910
Allocable Costs	\$583,141		\$249,975	\$133,665	\$199,501
Unallocated	(\$199,501)				(\$199,501)
1st Allocation	\$383,640		\$249,975	\$133,665	
Additions: 2nd					
Other	\$110,729	\$110,729			
Functional Cost	\$110,729	\$110,729			
Reallocate Admin		(\$110,729)	\$47,466	\$25,381	\$37,882
Allocable Costs	\$110,729		\$47,466	\$25,381	\$37,882
Unallocated	(\$37,882)				(\$37,882)
2nd Allocation	\$72,847		\$47,466	\$25,381	
Total allocated	\$456,487		\$297,441	\$159,046	

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	7	2.456 %	\$6,140		\$6,140	\$2,103	\$8,243
Fire Administration	9	3.158 %	\$7,894		\$7,894	\$2,704	\$10,598
FD601 Water Fund	10	3.509 %	\$8,771		\$8,771	\$3,004	\$11,775
FD602 Sewer Fund	3	1.053 %	\$2,631		\$2,631	\$901	\$3,532
Recreation Administration	14	4.912 %	\$12,279		\$12,279	\$4,206	\$16,485
City Administration	80	28.070 %	\$70,168		\$70,168		\$70,168
Public Works Administration	34	11.930 %	\$29,822		\$29,822	\$10,214	\$40,036
City Attorney	14	4.912 %	\$12,279		\$12,279		\$12,279
Human Resources	9	3.158 %	\$7,894		\$7,894	\$2,704	\$10,598
Finance	22	7.719 %	\$19,296		\$19,296	\$6,609	\$25,905
Community Development Admin	46	16.140 %	\$40,347		\$40,347	\$13,819	\$54,166
FD611 Parking Fund	3	1.053 %	\$2,631		\$2,631	\$901	\$3,532
FD621Transit Fund	1	0.351 %	\$877		\$877	\$301	\$1,178
City Council	33	11.579 %	\$28,946		\$28,946		\$28,946
Total	285	100.000 %	\$249,975		\$249,975	\$47,466	\$297,441

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

Source:Clerk-Agenda item Tracking by Operating program

City Clerk

Detail allocation of

Public Counter/Main City Phone

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Urban Forest Services	300	0.745 %	\$996		\$996	\$196	\$1,192
Facilities Maintenance	500	1.241 %	\$1,659		\$1,659	\$326	\$1,985
Streets Maintenance	1,100	2.731 %	\$3,651		\$3,651	\$718	\$4,369
Stormwater and Flood Control	614	1.524 %	\$2,038		\$2,038	\$401	\$2,439
Traffic Signals & Lighting	200	0.497 %	\$664		\$664	\$131	\$795
Transportation/Plan Engineering	600	1.490 %	\$1,991		\$1,991	\$392	\$2,383
Recreation Administration	400	0.993 %	\$1,327		\$1,327	\$261	\$1,588
Recreation Facilities	100	0.248 %	\$332		\$332	\$65	\$397
Youth Services	200	0.497 %	\$664		\$664	\$131	\$795
Community Services	200	0.497 %	\$664		\$664	\$131	\$795
Ranger Program	300	0.745 %	\$996		\$996	\$196	\$1,192
Aquatics	100	0.248 %	\$332		\$332	\$65	\$397
Golf Course	400	0.993 %	\$1,327		\$1,327	\$261	\$1,588
Police Administration	650	1.614 %	\$2,157		\$2,157	\$424	\$2,581
Patrol	4,300	10.676 %	\$14,270		\$14,270	\$2,807	\$17,077
Investigations	1,700	4.221 %	\$5,642		\$5,642	\$1,110	\$6,752
Police Support Services	1,900	4.717 %	\$6,305		\$6,305	\$1,240	\$7,545
Neighborhood Services	100	0.248 %	\$332		\$332	\$65	\$397
Traffic Safety	400	0.993 %	\$1,327		\$1,327	\$261	\$1,588
Fire Administration	400	0.993 %	\$1,327		\$1,327	\$261	\$1,588
Emergency Response	4,500	11.173 %	\$14,934		\$14,934	\$2,938	\$17,872
Hazard Prevention	550	1.366 %	\$1,825		\$1,825	\$359	\$2,184
FD601 Water Fund	3,209	7.967 %	\$10,650		\$10,650	\$2,095	\$12,745
FD602 Sewer Fund	3,269	8.116 %	\$10,849		\$10,849	\$2,134	\$12,983
FD621Transit Fund	300	0.745 %	\$996		\$996	\$196	\$1,192
FD705 Whale Rock Fund	400	0.993 %	\$1,327		\$1,327	\$261	\$1,588
City Administration	400	0.993 %	\$1,327		\$1,327		\$1,327
Economic Development	100	0.248 %	\$332		\$332	\$65	\$397
Natural Resource Protection	300	0.745 %	\$996		\$996	\$196	\$1,192
Community Promotion	25	0.062 %	\$83		\$83	\$16	\$99
City Attorney	300	0.745 %	\$996		\$996		\$996
Finance	1,300	3.228 %	\$4,314		\$4,314	\$849	\$5,163
Network Services	750	1.862 %	\$2,489		\$2,489	\$490	\$2,979
Information Services	825	2.048 %	\$2,738		\$2,738	\$539	\$3,277
Human Resources	600	1.490 %	\$1,991		\$1,991	\$392	\$2,383
Community Development Admin	500	1.241 %	\$1,659		\$1,659	\$326	\$1,985
Building and Safety	1,150	2.855 %	\$3,816		\$3,816	\$751	\$4,567
Public Works Administration	600	1.490 %	\$1,991		\$1,991	\$392	\$2,383
Parks Maintenance	1,200	2.979 %	\$3,982		\$3,982	\$783	\$4,765
Swim Center Maintenance	100	0.248 %	\$332		\$332	\$65	\$397
Fire Apparatus Service	200	0.497 %	\$664		\$664	\$131	\$795

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>
Fleet	450	1.117 %	\$1,493		\$1,493	\$294	\$1,787
FD611 Parking Fund	900	2.235 %	\$2,987		\$2,987	\$588	\$3,575
CIP Project Engineering	1,500	3.724 %	\$4,978		\$4,978	\$979	\$5,957
Development Review	1,300	3.228 %	\$4,314		\$4,314	\$849	\$5,163
City Council	500	1.241 %	\$1,659		\$1,659		\$1,659
Tourism and Bid Promotion	175	0.434 %	\$581		\$581	\$114	\$695
Community Services Group	200	0.497 %	\$664		\$664		\$664
Housing Policy/Homelessness	100	0.248 %	\$332		\$332	\$65	\$397
Solid Waste Recycling	110	0.274 %	\$365		\$365	\$72	\$437
Total	40,277	100.000 %	\$133,665		\$133,665	\$25,381	\$159,046

(A) Alloc basis:

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

Source:

Staffing Summaries

City Clerk
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Clerk Services</u>	<u>Public Counter/Main City Phone</u>
City Council	\$30,605	\$28,946	\$1,659
City Administration	\$71,495	\$70,168	\$1,327
Community Services Group	\$664		\$664
City Attorney	\$13,275	\$12,279	\$996
Finance	\$31,068	\$25,905	\$5,163
Network Services	\$2,979		\$2,979
Information Services	\$3,277		\$3,277
Human Resources	\$12,981	\$10,598	\$2,383
Public Works Administration	\$42,419	\$40,036	\$2,383
Facilities Maintenance	\$1,985		\$1,985
Fleet	\$1,787		\$1,787
CIP Project Engineering	\$5,957		\$5,957
Transportation/Plan Engineering	\$2,383		\$2,383
Economic Development	\$397		\$397
Natural Resource Protection	\$1,192		\$1,192
Tourism and Bid Promotion	\$695		\$695
Community Promotion	\$99		\$99
Community Development Admin	\$56,151	\$54,166	\$1,985
Development Review	\$5,163		\$5,163
Building and Safety	\$4,567		\$4,567
Housing Policy/Homelessness	\$397		\$397
Parks Maintenance	\$4,765		\$4,765
Swim Center Maintenance	\$397		\$397
Urban Forest Services	\$1,192		\$1,192
Streets Maintenance	\$4,369		\$4,369
Traffic Signals & Lighting	\$795		\$795
Stormwater and Flood Control	\$2,439		\$2,439
Solid Waste Recycling	\$437		\$437
Recreation Administration	\$18,073	\$16,485	\$1,588
Recreation Facilities	\$397		\$397
Youth Services	\$795		\$795
Community Services	\$795		\$795
Ranger Program	\$1,192		\$1,192
Aquatics	\$397		\$397
Golf Course	\$1,588		\$1,588
Police Administration	\$10,824	\$8,243	\$2,581
Patrol	\$17,077		\$17,077
Investigations	\$6,752		\$6,752
Police Support Services	\$7,545		\$7,545
Neighborhood Services	\$397		\$397

	<u>Total</u>	<u>City Clerk Services</u>	<u>Public Counter/Main City Phone</u>
Traffic Safety	\$1,588		\$1,588
Fire Administration	\$12,186	\$10,598	\$1,588
Emergency Response	\$17,872		\$17,872
Hazard Prevention	\$2,184		\$2,184
Fire Apparatus Service	\$795		\$795
FD601 Water Fund	\$24,520	\$11,775	\$12,745
FD602 Sewer Fund	\$16,515	\$3,532	\$12,983
FD611 Parking Fund	\$7,107	\$3,532	\$3,575
FD621Transit Fund	\$2,370	\$1,178	\$1,192
FD705 Whale Rock Fund	\$1,588		\$1,588
Total	\$456,487	\$297,441	\$159,046

SCHEDULE 7.01

FINANCE

NATURE AND EXTENT OF SERVICE

The Finance Administration Division organizes, leads, and monitors the functions within the Department. These include: Accounting, Revenue Management, Support Services and Information Technology. It is responsible for managing the City's financial and information technology operations in accordance with established policies and plans. Program goals are: developing and implementing efficient and effective financial policies, plans and reporting systems that help the operating departments achieve their objectives and assure the City's long-term fiscal health; protecting the City's assets from unauthorized use; effectively using the City's information technology resources to improve productivity, customer service and public access to City information; and providing quality service to all of the department's customers—both external and internal to the organization. The 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 7.01

FINANCE

NATURE AND EXTENT OF SERVICE

CONTINUED

- **Payroll** - These costs are associated with activities involved with processing the City's employee payroll. Costs are allocated based on full time equivalent (FTE) by fund/department/division.
- **Purchasing** – These costs are associated with the management and production of the annual Citywide budget. Costs are allocated based on total operating expenditures by fund/department/division.
- **General Finance** – These costs are associated with general accounting activities. Costs are allocated based on total operating expenditures by fund/department/division.
- **Utility Billing** – These costs are associated with time spent on water and sewer utility billing activities. Costs are allocated 50% each to Fund 601 Water and Fund 602 Sewer.
- **Cashier** – These costs are associated with revenue collections occurring at the front counter within the Finance Department. Costs are allocated based on the amount of time spent by staff on this function and the relative amounts of revenue collected for each activity. Costs associated with the collection of Business License, Transient Occupancy Tax and Tourism Assessment are not allocated.
- **Budget** – These costs are associated with the management and production of the annual Citywide budget. Costs are allocated based on total operating expenditures by fund/department/division.
- **Other GF Exp** – These costs are associated with expenditures related other contract services. Costs are allocated based on the total expenditures for General Fund Departments.
- **Cannabis** – These costs are related to cannabis and are identified but not allocated.

Finance

Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,795,347			\$1,795,347
Allocated additions:				
10000000 - Building Charge	\$10,333		\$10,333	
1011002 - City Council	\$15,765	\$15,428	\$31,193	
1011001 - City Administration	\$20,750	\$5,602	\$26,352	
1011501 - City Attorney	\$20,315	\$2,729	\$23,044	
1011021 - City Clerk	\$23,610	\$7,458	\$31,068	
1012000 - Finance		\$3,730	\$3,730	
1011101 - Network Services		\$71,725	\$71,725	
1011103 - Information Services		\$18,555	\$18,555	
1012006 - Finance Support Services		\$1,939	\$1,939	
1013001 - Human Resources		\$48,348	\$48,348	
1013003 - Wellness Program		\$322	\$322	
1015005 - Facilities Maintenance		\$44,874	\$44,874	
8020000 - Insurance ISF Fund		\$109,896	\$109,896	
Total allocated additions:	<u>\$90,773</u>	<u>\$330,606</u>	<u>\$421,379</u>	<u>\$421,379</u>
Total to be allocated	<u><u>\$1,886,120</u></u>	<u><u>\$330,606</u></u>		<u><u>\$2,216,726</u></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>Cashier</u>	<u>Budget</u>
Wages & Benefits										
SALARIES & WAGES	\$1,051,500	\$220,815	\$63,090	\$105,150	\$126,180	\$94,635	\$231,330	\$21,030	\$73,605	\$105,150
FRINGE BENEFITS	\$463,455	\$97,326	\$27,807	\$46,346	\$55,615	\$41,711	\$101,960	\$9,269	\$32,442	\$46,346
Other Expense and Cost										
SERVICES AND SUPPLIES	\$246,816	\$51,831	\$14,809	\$24,682	\$29,618	\$22,213	\$54,300	\$4,936	\$17,277	\$24,682
GENERAL FUND EXP	\$33,576									
Departmental Expenditures	<u>\$1,795,347</u>	<u>\$369,972</u>	<u>\$105,706</u>	<u>\$176,178</u>	<u>\$211,413</u>	<u>\$158,559</u>	<u>\$387,590</u>	<u>\$35,235</u>	<u>\$123,324</u>	<u>\$176,178</u>
Additions: 1st										
Other	\$90,773		\$6,200	\$7,275	\$6,523	\$9,103	\$44,513	\$1,487	\$5,358	\$10,314
Functional Cost	<u>\$1,886,120</u>	<u>\$369,972</u>	<u>\$111,906</u>	<u>\$183,453</u>	<u>\$217,936</u>	<u>\$167,662</u>	<u>\$432,103</u>	<u>\$36,722</u>	<u>\$128,682</u>	<u>\$186,492</u>
Reallocate Admin		(\$369,972)	\$27,437	\$45,729	\$54,875	\$41,156	\$100,603	\$9,146	\$32,010	\$45,729
Allocable Costs	<u>\$1,886,120</u>		<u>\$139,343</u>	<u>\$229,182</u>	<u>\$272,811</u>	<u>\$208,818</u>	<u>\$532,706</u>	<u>\$45,868</u>	<u>\$160,692</u>	<u>\$232,221</u>
Unallocated	(\$161,531)		(\$139,343)							
1st Allocation	<u>\$1,724,589</u>			<u>\$229,182</u>	<u>\$272,811</u>	<u>\$208,818</u>	<u>\$532,706</u>	<u>\$45,868</u>	<u>\$160,692</u>	<u>\$232,221</u>
Additions: 2nd										
Finance	\$3,730		\$255	\$299	\$268	\$374	\$1,829	\$61	\$220	\$424
Other	<u>\$326,876</u>		<u>\$22,327</u>	<u>\$26,199</u>	<u>\$23,489</u>	<u>\$32,781</u>	<u>\$160,292</u>	<u>\$5,356</u>	<u>\$19,294</u>	<u>\$37,138</u>
Functional Cost	<u>\$330,606</u>		<u>\$22,582</u>	<u>\$26,498</u>	<u>\$23,757</u>	<u>\$33,155</u>	<u>\$162,121</u>	<u>\$5,417</u>	<u>\$19,514</u>	<u>\$37,562</u>
Allocable Costs	<u>\$330,606</u>		<u>\$22,582</u>	<u>\$26,498</u>	<u>\$23,757</u>	<u>\$33,155</u>	<u>\$162,121</u>	<u>\$5,417</u>	<u>\$19,514</u>	<u>\$37,562</u>
Unallocated	(\$22,582)		(\$22,582)							
2nd Allocation	<u>\$308,024</u>			<u>\$26,498</u>	<u>\$23,757</u>	<u>\$33,155</u>	<u>\$162,121</u>	<u>\$5,417</u>	<u>\$19,514</u>	<u>\$37,562</u>
Total allocated	<u>\$2,032,613</u>			<u>\$255,680</u>	<u>\$296,568</u>	<u>\$241,973</u>	<u>\$694,827</u>	<u>\$51,285</u>	<u>\$180,206</u>	<u>\$269,783</u>

Finance

Schedule of costs to be
allocated by function

	<u>Other GF Exp</u>	<u>Cannabis</u>
<u>Wages & Benefits</u>		
SALARIES & WAGES		\$10,515
FRINGE BENEFITS		\$4,633
<u>Other Expense and Cost</u>		
SERVICES AND SUPPLIES		\$2,468
GENERAL FUND EXP	\$33,576	
Departmental Expenditures	\$33,576	\$17,616
Additions: 1st		
Other		
Functional Cost	\$33,576	\$17,616
Reallocate Admin	\$8,715	\$4,572
Allocable Costs	\$42,291	\$22,188
Unallocated		(\$22,188)
1st Allocation	\$42,291	
Additions: 2nd		
Finance		
Other		
Functional Cost	-	-
Allocable Costs	-	-
Unallocated	-	-
2nd Allocation		
Total allocated	\$42,291	

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	1,588	9.630 %	\$22,070		\$22,070	\$2,657	\$24,727
FD611 Parking Fund	793	4.809 %	\$11,021		\$11,021	\$1,327	\$12,348
FD602 Sewer Fund	2,242	13.596 %	\$31,160		\$31,160	\$3,752	\$34,912
FD621Transit Fund	219	1.328 %	\$3,044		\$3,044	\$366	\$3,410
FD705 Whale Rock Fund	262	1.589 %	\$3,641		\$3,641	\$438	\$4,079
FD711 Hazardous Mat Task Force Fund	67	0.406 %	\$931		\$931	\$112	\$1,043
City Council	43	0.261 %	\$598		\$598		\$598
Economic Development	52	0.315 %	\$723		\$723	\$87	\$810
Natural Resource Protection	96	0.582 %	\$1,334		\$1,334	\$161	\$1,495
Community Promotion	90	0.546 %	\$1,251		\$1,251	\$151	\$1,402
Finance Support Services	293	1.777 %	\$4,072		\$4,072	\$490	\$4,562
Human Resources	195	1.183 %	\$2,710		\$2,710	\$326	\$3,036
Insurance ISF Fund	21	0.127 %	\$292		\$292	\$35	\$327
Wellness Program	20	0.121 %	\$278		\$278	\$33	\$311
Community Development Admin	163	0.988 %	\$2,265		\$2,265	\$273	\$2,538
Commissions & Committees	1	0.006 %	\$14		\$14	\$2	\$16
Development Review	122	0.740 %	\$1,696		\$1,696	\$204	\$1,900
Building and Safety	167	1.013 %	\$2,321		\$2,321	\$279	\$2,600
Public Works Administration	98	0.594 %	\$1,362		\$1,362	\$164	\$1,526
Parks Maintenance	677	4.106 %	\$9,409		\$9,409	\$1,133	\$10,542
Swim Center Maintenance	203	1.231 %	\$2,821		\$2,821	\$340	\$3,161
Urban Forest Services	103	0.625 %	\$1,432		\$1,432	\$172	\$1,604
Facilities Maintenance	746	4.524 %	\$10,368		\$10,368	\$1,248	\$11,616
Streets Maintenance	405	2.456 %	\$5,629		\$5,629	\$678	\$6,307
Traffic Signals & Lighting	121	0.734 %	\$1,682		\$1,682	\$202	\$1,884
Fleet	936	5.676 %	\$13,009		\$13,009	\$1,566	\$14,575
City Administration	245	1.486 %	\$3,405		\$3,405		\$3,405
Transportation/Plan Engineering	82	0.497 %	\$1,140		\$1,140	\$137	\$1,277
Recreation Administration	101	0.612 %	\$1,404		\$1,404	\$169	\$1,573
Recreation Facilities	30	0.182 %	\$417		\$417	\$50	\$467
Youth Services	179	1.086 %	\$2,488		\$2,488	\$300	\$2,788
Community Services	174	1.055 %	\$2,418		\$2,418	\$291	\$2,709
Ranger Program	170	1.031 %	\$2,363		\$2,363	\$284	\$2,647
Aquatics	106	0.643 %	\$1,473		\$1,473	\$177	\$1,650
Police Administration	760	4.609 %	\$10,563		\$10,563	\$1,272	\$11,835
Patrol	228	1.383 %	\$3,169		\$3,169	\$382	\$3,551
Investigations	103	0.625 %	\$1,432		\$1,432	\$172	\$1,604
Police Support Services	87	0.528 %	\$1,209		\$1,209	\$146	\$1,355
Neighborhood Services	23	0.139 %	\$320		\$320	\$38	\$358
Traffic Safety	53	0.321 %	\$737		\$737	\$89	\$826
Emergency Response	289	1.753 %	\$4,017		\$4,017	\$484	\$4,501

Finance
Detail allocation of
Accounts Payable

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Hazard Prevention	77	0.467 %	\$1,070		\$1,070	\$129	\$1,199
Training Services	140	0.849 %	\$1,946		\$1,946	\$234	\$2,180
Fire Station	262	1.589 %	\$3,641		\$3,641	\$438	\$4,079
Disaster Assistance	138	0.837 %	\$1,918		\$1,918	\$231	\$2,149
City Attorney	144	0.873 %	\$2,001		\$2,001		\$2,001
City Clerk	200	1.213 %	\$2,780		\$2,780		\$2,780
Network Services	605	3.669 %	\$8,408		\$8,408	\$1,012	\$9,420
Information Services	33	0.200 %	\$459		\$459	\$55	\$514
Golf Course	301	1.825 %	\$4,183		\$4,183	\$504	\$4,687
Fire Administration	241	1.461 %	\$3,349		\$3,349	\$403	\$3,752
Fire Apparatus Service	363	2.201 %	\$5,045		\$5,045	\$607	\$5,652
FD208 Tourism Bid Fund	88	0.534 %	\$1,223		\$1,223	\$147	\$1,370
FD202 Downtown Bid Fund	12	0.073 %	\$167		\$167	\$20	\$187
All Other	306	1.856 %	\$4,253		\$4,253	\$512	\$4,765
CIP Project Engineering	124	0.752 %	\$1,723		\$1,723	\$208	\$1,931
Cultural Activities	2	0.012 %	\$28		\$28	\$3	\$31
FD201 Local Sales Tax Fund	437	2.650 %	\$6,074		\$6,074	\$731	\$6,805
FD401 Capital Outlay Engineering	354	2.147 %	\$4,920		\$4,920	\$592	\$5,512
FD404 Major Facility Replacement Fund	8	0.049 %	\$111		\$111	\$13	\$124
FD505 Affordable Housing Fund	3	0.018 %	\$42		\$42	\$5	\$47
Human Relations	45	0.273 %	\$625		\$625	\$75	\$700
Solid Waste Recycling	25	0.152 %	\$347		\$347	\$42	\$389
Community Services Group	24	0.146 %	\$334		\$334		\$334
Finance Non Departmental	2	0.012 %	\$28		\$28	\$3	\$31
Risk Management	13	0.079 %	\$181		\$181	\$22	\$203
Stormwater and Flood Control	185	1.122 %	\$2,571		\$2,571	\$310	\$2,881
FD206 Law Enforcement Grant Fund	2	0.012 %	\$28		\$28	\$3	\$31
FD402 Fleet Replace	2	0.012 %	\$28		\$28	\$3	\$31
Parking Admin	1	0.004 %	\$11		\$11	\$9	\$20
Total	16,490	100.000 %	\$229,182		\$229,182	\$26,498	\$255,680

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

Source: AP Checks worksheet

Finance

Detail allocation of

Payroll

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Urban Forest Services	300	0.762 %	\$2,078		\$2,078	\$190	\$2,268
Facilities Maintenance	500	1.270 %	\$3,464		\$3,464	\$316	\$3,780
Streets Maintenance	1,100	2.794 %	\$7,621		\$7,621	\$695	\$8,316
Stormwater and Flood Control	614	1.559 %	\$4,254		\$4,254	\$388	\$4,642
Traffic Signals & Lighting	200	0.508 %	\$1,386		\$1,386	\$126	\$1,512
Transportation/Plan Engineering	600	1.524 %	\$4,157		\$4,157	\$379	\$4,536
Recreation Administration	400	1.016 %	\$2,771		\$2,771	\$253	\$3,024
Recreation Facilities	100	0.254 %	\$693		\$693	\$63	\$756
Youth Services	200	0.508 %	\$1,386		\$1,386	\$126	\$1,512
Community Services	200	0.508 %	\$1,386		\$1,386	\$126	\$1,512
Ranger Program	300	0.762 %	\$2,078		\$2,078	\$190	\$2,268
Aquatics	100	0.254 %	\$693		\$693	\$63	\$756
Golf Course	400	1.016 %	\$2,771		\$2,771	\$253	\$3,024
Police Administration	650	1.651 %	\$4,503		\$4,503	\$411	\$4,914
Patrol	4,300	10.920 %	\$29,791		\$29,791	\$2,719	\$32,510
Investigations	1,700	4.317 %	\$11,778		\$11,778	\$1,075	\$12,853
Police Support Services	1,900	4.825 %	\$13,164		\$13,164	\$1,201	\$14,365
Neighborhood Services	100	0.254 %	\$693		\$693	\$63	\$756
Traffic Safety	400	1.016 %	\$2,771		\$2,771	\$253	\$3,024
Fire Administration	400	1.016 %	\$2,771		\$2,771	\$253	\$3,024
Emergency Response	4,500	11.428 %	\$31,177		\$31,177	\$2,845	\$34,022
Hazard Prevention	550	1.397 %	\$3,810		\$3,810	\$348	\$4,158
FD601 Water Fund	3,209	8.149 %	\$22,233		\$22,233	\$2,029	\$24,262
FD602 Sewer Fund	3,269	8.302 %	\$22,648		\$22,648	\$2,067	\$24,715
FD621Transit Fund	300	0.762 %	\$2,078		\$2,078	\$190	\$2,268
FD705 Whale Rock Fund	400	1.016 %	\$2,771		\$2,771	\$253	\$3,024
City Administration	400	1.016 %	\$2,771		\$2,771		\$2,771
Economic Development	100	0.254 %	\$693		\$693	\$63	\$756
Natural Resource Protection	300	0.762 %	\$2,078		\$2,078	\$190	\$2,268
Community Promotion	25	0.063 %	\$173		\$173	\$16	\$189
City Attorney	300	0.762 %	\$2,078		\$2,078		\$2,078
City Clerk	400	1.016 %	\$2,771		\$2,771		\$2,771
Network Services	750	1.905 %	\$5,196		\$5,196	\$474	\$5,670
Information Services	825	2.095 %	\$5,716		\$5,716	\$522	\$6,238
Human Resources	600	1.524 %	\$4,157		\$4,157	\$379	\$4,536
Community Development Admin	500	1.270 %	\$3,464		\$3,464	\$316	\$3,780
Building and Safety	1,150	2.920 %	\$7,967		\$7,967	\$727	\$8,694
Public Works Administration	600	1.524 %	\$4,157		\$4,157	\$379	\$4,536
Parks Maintenance	1,200	3.047 %	\$8,314		\$8,314	\$759	\$9,073
Swim Center Maintenance	100	0.254 %	\$693		\$693	\$63	\$756
Fire Apparatus Service	200	0.508 %	\$1,386		\$1,386	\$126	\$1,512

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>
Fleet	450	1.143 %	\$3,118		\$3,118	\$284	\$3,402
FD611 Parking Fund	900	2.286 %	\$6,235		\$6,235	\$569	\$6,804
CIP Project Engineering	1,500	3.809 %	\$10,392		\$10,392	\$948	\$11,340
Development Review	1,300	3.301 %	\$9,007		\$9,007	\$822	\$9,829
City Council	500	1.270 %	\$3,464		\$3,464		\$3,464
Tourism and Bid Promotion	175	0.444 %	\$1,212		\$1,212	\$111	\$1,323
Community Services Group	200	0.508 %	\$1,386		\$1,386		\$1,386
Housing Policy/Homelessness	100	0.254 %	\$693		\$693	\$63	\$756
Solid Waste Recycling	110	0.277 %	\$764		\$764	\$71	\$835
Total	<u>39,377</u>	<u>100.000 %</u>	<u>\$272,811</u>		<u>\$272,811</u>	<u>\$23,757</u>	<u>\$296,568</u>

(A) Alloc basis:

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

Source:

Staffing Summaries

Finance

Detail allocation of

Purchasing

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Council	14,269	0.064 %	\$133		\$133		\$133
Cultural Activities	332,351	1.480 %	\$3,091		\$3,091	\$510	\$3,601
Economic Development	416,487	1.855 %	\$3,873		\$3,873	\$638	\$4,511
Natural Resource Protection	161,934	0.721 %	\$1,506		\$1,506	\$248	\$1,754
Community Promotion	380,081	1.693 %	\$3,535		\$3,535	\$583	\$4,118
City Attorney	127,149	0.566 %	\$1,183		\$1,183		\$1,183
City Clerk	151,129	0.673 %	\$1,406		\$1,406		\$1,406
Finance	280,392	1.249 %	\$2,608		\$2,608		\$2,608
Network Services	1,787,652	7.962 %	\$16,626		\$16,626	\$2,741	\$19,367
Information Services	98,079	0.437 %	\$912		\$912	\$150	\$1,062
Finance Support Services	133,712	0.596 %	\$1,244		\$1,244	\$205	\$1,449
Human Resources	309,943	1.380 %	\$2,883		\$2,883	\$475	\$3,358
Wellness Program	9,226	0.041 %	\$86		\$86	\$14	\$100
Community Development Admin	204,235	0.910 %	\$1,899		\$1,899	\$313	\$2,212
Commissions & Committees	150	0.001 %	\$1		\$1		\$1
Development Review	438,128	1.951 %	\$4,075		\$4,075	\$672	\$4,747
Public Works Administration	72,294	0.322 %	\$672		\$672	\$111	\$783
Parks Maintenance	1,744,611	7.770 %	\$16,225		\$16,225	\$2,675	\$18,900
Swim Center Maintenance	307,123	1.368 %	\$2,856		\$2,856	\$471	\$3,327
Urban Forest Services	45,567	0.203 %	\$424		\$424	\$70	\$494
Facilities Maintenance	602,804	2.685 %	\$5,606		\$5,606	\$924	\$6,530
Streets Maintenance	355,271	1.582 %	\$3,304		\$3,304	\$545	\$3,849
Traffic Signals & Lighting	326,008	1.452 %	\$3,032		\$3,032	\$500	\$3,532
Fleet	532,906	2.373 %	\$4,956		\$4,956	\$817	\$5,773
City Administration	237,426	1.057 %	\$2,208		\$2,208		\$2,208
Transportation/Plan Engineering	37,431	0.167 %	\$348		\$348	\$57	\$405
Recreation Administration	100,511	0.448 %	\$935		\$935	\$154	\$1,089
Recreation Facilities	20,109	0.090 %	\$187		\$187	\$31	\$218
Youth Services	57,449	0.256 %	\$534		\$534	\$88	\$622
Community Services	61,834	0.275 %	\$575		\$575	\$95	\$670
Ranger Program	65,155	0.290 %	\$606		\$606	\$100	\$706
Aquatics	63,622	0.283 %	\$592		\$592	\$98	\$690
Golf Course	196,691	0.876 %	\$1,829		\$1,829	\$302	\$2,131
Police Administration	683,469	3.044 %	\$6,356		\$6,356	\$1,048	\$7,404
Patrol	118,993	0.530 %	\$1,107		\$1,107	\$182	\$1,289
Investigations	25,411	0.113 %	\$236		\$236	\$39	\$275
Police Support Services	137,456	0.612 %	\$1,278		\$1,278	\$211	\$1,489
Neighborhood Services	36,481	0.162 %	\$339		\$339	\$56	\$395
Traffic Safety	10,598	0.047 %	\$99		\$99	\$16	\$115
Fire Administration	304,990	1.358 %	\$2,837		\$2,837	\$468	\$3,305
Emergency Response	122,474	0.545 %	\$1,139		\$1,139	\$188	\$1,327

Finance

Detail allocation of

Purchasing

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Fire Apparatus Service	154,263	0.687 %	\$1,435		\$1,435	\$236	\$1,671
Hazard Prevention	83,707	0.373 %	\$779		\$779	\$128	\$907
Training Services	82,496	0.367 %	\$767		\$767	\$126	\$893
Fire Station	38,314	0.171 %	\$356		\$356	\$59	\$415
Disaster Assistance	38,550	0.172 %	\$359		\$359	\$59	\$418
FD202 Downtown Bid Fund	249,074	1.109 %	\$2,316		\$2,316	\$382	\$2,698
FD208 Tourism Bid Fund	794,760	3.540 %	\$7,392		\$7,392	\$1,218	\$8,610
FD611 Parking Fund	1,006,837	4.484 %	\$9,364		\$9,364	\$1,544	\$10,908
FD602 Sewer Fund	2,532,604	11.280 %	\$23,554		\$23,554	\$3,883	\$27,437
FD621Transit Fund	378,834	1.687 %	\$3,523		\$3,523	\$581	\$4,104
FD705 Whale Rock Fund	414,989	1.848 %	\$3,860		\$3,860	\$636	\$4,496
FD711 Hazardous Mat Task Force Fund	88,525	0.394 %	\$823		\$823	\$136	\$959
Finance Non Departmental	190,571	0.849 %	\$1,772		\$1,772	\$292	\$2,064
Human Relations	579,489	2.581 %	\$5,389		\$5,389	\$888	\$6,277
CIP Project Engineering	90,059	0.401 %	\$838		\$838	\$138	\$976
Risk Management	150	0.001 %	\$1		\$1		\$1
Solid Waste Recycling	6,033	0.027 %	\$56		\$56	\$9	\$65
Community Services Group	15,299	0.068 %	\$142		\$142		\$142
Building and Safety	1,184,592	5.276 %	\$11,017		\$11,017	\$1,816	\$12,833
Parking Admin	9,386	0.042 %	\$87		\$87	\$14	\$101
Stormwater and Flood Control	236,067	1.051 %	\$2,196		\$2,196	\$362	\$2,558
FD206 Law Enforcement Grant Fund	19,181	0.085 %	\$178		\$178	\$29	\$207
FD601 Water Fund	1,823,508	8.122 %	\$16,959		\$16,959	\$2,795	\$19,754
Insurance ISF Fund	1,323,824	5.898 %	\$12,314		\$12,314	\$2,029	\$14,343
Total	22,452,713	100.000 %	\$208,818		\$208,818	\$33,155	\$241,973

(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	173,273	0.198 %	\$1,057		\$1,057		\$1,057
Cultural Activities	332,351	0.381 %	\$2,027		\$2,027	\$640	\$2,667
Economic Development	588,878	0.674 %	\$3,592		\$3,592	\$1,134	\$4,726
Natural Resource Protection	646,613	0.740 %	\$3,944		\$3,944	\$1,245	\$5,189
Community Promotion	417,721	0.478 %	\$2,548		\$2,548	\$804	\$3,352
City Attorney	964,100	1.104 %	\$5,881		\$5,881		\$5,881
City Clerk	567,513	0.650 %	\$3,462		\$3,462		\$3,462
Network Services	2,856,721	3.271 %	\$17,425		\$17,425	\$5,501	\$22,926
Human Resources	1,363,656	1.561 %	\$8,318		\$8,318	\$2,626	\$10,944
Insurance ISF Fund	3,361,435	3.849 %	\$20,503		\$20,503	\$6,472	\$26,975
Wellness Program	9,226	0.011 %	\$56		\$56	\$18	\$74
Community Development Admin	901,725	1.032 %	\$5,500		\$5,500	\$1,736	\$7,236
Commissions & Committees	15,291	0.018 %	\$93		\$93	\$29	\$122
Development Review	2,507,040	2.871 %	\$15,292		\$15,292	\$4,827	\$20,119
Building and Safety	2,506,262	2.870 %	\$15,287		\$15,287	\$4,826	\$20,113
Public Works Administration	606,828	0.695 %	\$3,701		\$3,701	\$1,168	\$4,869
Parks Maintenance	2,926,873	3.351 %	\$17,853		\$17,853	\$5,636	\$23,489
Swim Center Maintenance	449,101	0.514 %	\$2,739		\$2,739	\$865	\$3,604
Urban Forest Services	449,130	0.514 %	\$2,740		\$2,740	\$865	\$3,605
Facilities Maintenance	1,231,266	1.410 %	\$7,510		\$7,510	\$2,371	\$9,881
Streets Maintenance	1,313,626	1.504 %	\$8,013		\$8,013	\$2,529	\$10,542
Stormwater and Flood Control	944,270	1.081 %	\$5,760		\$5,760	\$1,818	\$7,578
Traffic Signals & Lighting	553,073	0.633 %	\$3,374		\$3,374	\$1,065	\$4,439
Fleet	1,011,969	1.159 %	\$6,173		\$6,173	\$1,949	\$8,122
City Administration	1,115,952	1.278 %	\$6,807		\$6,807		\$6,807
Transportation/Plan Engineering	891,289	1.021 %	\$5,437		\$5,437	\$1,716	\$7,153
Recreation Administration	759,597	0.870 %	\$4,633		\$4,633	\$1,463	\$6,096
Recreation Facilities	234,614	0.269 %	\$1,431		\$1,431	\$452	\$1,883
Youth Services	971,662	1.113 %	\$5,927		\$5,927	\$1,871	\$7,798
Ranger Program	508,601	0.582 %	\$3,102		\$3,102	\$979	\$4,081
Aquatics	579,746	0.664 %	\$3,536		\$3,536	\$1,116	\$4,652
Police Administration	1,469,923	1.683 %	\$8,966		\$8,966	\$2,830	\$11,796
Patrol	9,753,373	11.168 %	\$59,492		\$59,492	\$18,780	\$78,272
Investigations	2,923,797	3.348 %	\$17,834		\$17,834	\$5,630	\$23,464
Neighborhood Services	228,265	0.261 %	\$1,392		\$1,392	\$440	\$1,832
Traffic Safety	862,135	0.987 %	\$5,259		\$5,259	\$1,660	\$6,919
Fire Administration	1,258,603	1.441 %	\$7,677		\$7,677	\$2,423	\$10,100
Emergency Response	11,494,300	13.161 %	\$70,111		\$70,111	\$22,132	\$92,243
Hazard Prevention	735,525	0.842 %	\$4,486		\$4,486	\$1,416	\$5,902
Training Services	82,496	0.094 %	\$503		\$503	\$159	\$662
Fire Station	38,314	0.044 %	\$234		\$234	\$74	\$308

Finance

Detail allocation of

General Finance

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Disaster Assistance	38,550	0.044 %	\$235		\$235	\$74	\$309
FD202 Downtown Bid Fund	249,074	0.285 %	\$1,519		\$1,519	\$480	\$1,999
FD601 Water Fund	5,967,217	6.833 %	\$36,398		\$36,398	\$11,490	\$47,888
FD611 Parking Fund	2,133,271	2.443 %	\$13,012		\$13,012	\$4,108	\$17,120
FD602 Sewer Fund	6,945,877	7.953 %	\$42,367		\$42,367	\$13,374	\$55,741
Golf Course	599,587	0.687 %	\$3,657		\$3,657	\$1,154	\$4,811
FD705 Whale Rock Fund	960,111	1.099 %	\$5,856		\$5,856	\$1,849	\$7,705
Information Services	1,105,991	1.266 %	\$6,746		\$6,746	\$2,130	\$8,876
FD208 Tourism Bid Fund	997,909	1.143 %	\$6,087		\$6,087	\$1,921	\$8,008
FD621Transit Fund	691,854	0.792 %	\$4,220		\$4,220	\$1,332	\$5,552
FD206 Law Enforcement Grant Fund	71,259	0.082 %	\$435		\$435	\$137	\$572
Fire Apparatus Service	377,035	0.432 %	\$2,300		\$2,300	\$726	\$3,026
Police Support Services	2,381,005	2.726 %	\$14,523		\$14,523	\$4,585	\$19,108
Community Services	384,912	0.441 %	\$2,348		\$2,348	\$741	\$3,089
FD711 Hazardous Mat Task Force Fund	102,220	0.117 %	\$624		\$624	\$197	\$821
Human Relations	579,489	0.664 %	\$3,535		\$3,535	\$1,116	\$4,651
CIP Project Engineering	2,269,244	2.598 %	\$13,841		\$13,841	\$4,369	\$18,210
Community Services Group	315,986	0.362 %	\$1,927		\$1,927		\$1,927
Risk Management	1,598	0.002 %	\$10		\$10	\$3	\$13
Water Administration/Engineering	1,709	0.002 %	\$10		\$10	\$3	\$13
Solid Waste Recycling	119,370	0.137 %	\$728		\$728	\$230	\$958
Finance Support Services	133,712	0.153 %	\$816		\$816	\$257	\$1,073
Finance Non Departmental	292,146	0.335 %	\$1,782		\$1,782	\$563	\$2,345
Parking Admin	9,386	0.009 %	\$55		\$55	\$17	\$72
Total	87,334,645	100.000 %	\$532,706		\$532,706	\$162,121	\$694,827

(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 %	\$22,934		\$22,934	\$2,709	\$25,643
FD602 Sewer Fund	50	50.000 %	\$22,934		\$22,934	\$2,708	\$25,642
Total	100	100.000 %	\$45,868		\$45,868	\$5,417	\$51,285

(A) Alloc basis:

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

Source:

Salary & Wage Analysis

Finance

Detail allocation of

Cashier

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD611 Parking Fund	727	7.270 %	\$11,682		\$11,682	\$1,419	\$13,101
FD621Transit Fund	106	1.060 %	\$1,703		\$1,703	\$207	\$1,910
FD601 Water Fund	1,406	14.060 %	\$22,593		\$22,593	\$2,744	\$25,337
FD602 Sewer Fund	1,406	14.060 %	\$22,593		\$22,593	\$2,744	\$25,337
All Other	6,355	63.550 %	\$102,121		\$102,121	\$12,400	\$114,521
Total	10,000	100.000 %	\$160,692		\$160,692	\$19,514	\$180,206

(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	173,273	0.198 %	\$461		\$461		\$461
Cultural Activities	332,351	0.381 %	\$884		\$884	\$148	\$1,032
Economic Development	588,878	0.674 %	\$1,566		\$1,566	\$263	\$1,829
Natural Resource Protection	646,613	0.740 %	\$1,719		\$1,719	\$288	\$2,007
Community Promotion	417,721	0.478 %	\$1,111		\$1,111	\$186	\$1,297
City Attorney	964,100	1.104 %	\$2,564		\$2,564		\$2,564
City Clerk	567,513	0.650 %	\$1,509		\$1,509		\$1,509
Network Services	2,856,721	3.271 %	\$7,596		\$7,596	\$1,274	\$8,870
Human Resources	1,363,656	1.561 %	\$3,626		\$3,626	\$608	\$4,234
Insurance ISF Fund	3,361,435	3.849 %	\$8,938		\$8,938	\$1,500	\$10,438
Wellness Program	9,226	0.011 %	\$25		\$25	\$4	\$29
Community Development Admin	901,725	1.032 %	\$2,398		\$2,398	\$402	\$2,800
Commissions & Committees	15,291	0.018 %	\$41		\$41	\$7	\$48
Development Review	2,507,040	2.871 %	\$6,666		\$6,666	\$1,118	\$7,784
Building and Safety	2,506,262	2.870 %	\$6,664		\$6,664	\$1,118	\$7,782
Public Works Administration	606,828	0.695 %	\$1,614		\$1,614	\$271	\$1,885
Parks Maintenance	2,926,873	3.351 %	\$7,782		\$7,782	\$1,306	\$9,088
Swim Center Maintenance	449,101	0.514 %	\$1,194		\$1,194	\$200	\$1,394
Urban Forest Services	449,130	0.514 %	\$1,194		\$1,194	\$200	\$1,394
Facilities Maintenance	1,231,266	1.410 %	\$3,274		\$3,274	\$549	\$3,823
Streets Maintenance	1,313,626	1.504 %	\$3,493		\$3,493	\$586	\$4,079
Stormwater and Flood Control	944,270	1.081 %	\$2,511		\$2,511	\$421	\$2,932
Traffic Signals & Lighting	553,073	0.633 %	\$1,471		\$1,471	\$247	\$1,718
Fleet	1,011,969	1.159 %	\$2,691		\$2,691	\$451	\$3,142
City Administration	1,115,952	1.278 %	\$2,967		\$2,967		\$2,967
Transportation/Plan Engineering	891,289	1.021 %	\$2,370		\$2,370	\$398	\$2,768
Recreation Administration	759,597	0.870 %	\$2,020		\$2,020	\$339	\$2,359
Recreation Facilities	234,614	0.269 %	\$624		\$624	\$105	\$729
Youth Services	971,662	1.113 %	\$2,584		\$2,584	\$433	\$3,017
Ranger Program	508,601	0.582 %	\$1,352		\$1,352	\$227	\$1,579
Aquatics	579,746	0.664 %	\$1,542		\$1,542	\$259	\$1,801
Police Administration	1,469,923	1.683 %	\$3,908		\$3,908	\$656	\$4,564
Patrol	9,753,373	11.168 %	\$25,934		\$25,934	\$4,351	\$30,285
Investigations	2,923,797	3.348 %	\$7,774		\$7,774	\$1,304	\$9,078
Neighborhood Services	228,265	0.261 %	\$607		\$607	\$102	\$709
Traffic Safety	862,135	0.987 %	\$2,292		\$2,292	\$385	\$2,677
Fire Administration	1,258,603	1.441 %	\$3,347		\$3,347	\$561	\$3,908
Emergency Response	11,494,300	13.161 %	\$30,563		\$30,563	\$5,128	\$35,691
Hazard Prevention	735,525	0.842 %	\$1,956		\$1,956	\$328	\$2,284
Training Services	82,496	0.094 %	\$219		\$219	\$37	\$256
Fire Station	38,314	0.044 %	\$102		\$102	\$17	\$119

Finance

Detail allocation of

Budget

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Disaster Assistance	38,550	0.044 %	\$103		\$103	\$17	\$120
FD202 Downtown Bid Fund	249,074	0.285 %	\$662		\$662	\$111	\$773
FD601 Water Fund	5,967,217	6.833 %	\$15,867		\$15,867	\$2,662	\$18,529
FD611 Parking Fund	2,133,271	2.443 %	\$5,672		\$5,672	\$952	\$6,624
FD602 Sewer Fund	6,945,877	7.953 %	\$18,469		\$18,469	\$3,099	\$21,568
Golf Course	599,587	0.687 %	\$1,594		\$1,594	\$267	\$1,861
FD705 Whale Rock Fund	960,111	1.099 %	\$2,553		\$2,553	\$428	\$2,981
Information Services	1,105,991	1.266 %	\$2,941		\$2,941	\$493	\$3,434
FD208 Tourism Bid Fund	997,909	1.143 %	\$2,653		\$2,653	\$445	\$3,098
FD621Transit Fund	691,854	0.792 %	\$1,840		\$1,840	\$309	\$2,149
FD206 Law Enforcement Grant Fund	71,259	0.082 %	\$189		\$189	\$32	\$221
Fire Apparatus Service	377,035	0.432 %	\$1,003		\$1,003	\$168	\$1,171
Police Support Services	2,381,005	2.726 %	\$6,331		\$6,331	\$1,062	\$7,393
Community Services	384,912	0.441 %	\$1,023		\$1,023	\$172	\$1,195
FD711 Hazardous Mat Task Force Fund	102,220	0.117 %	\$272		\$272	\$46	\$318
Human Relations	579,489	0.664 %	\$1,541		\$1,541	\$259	\$1,800
CIP Project Engineering	2,269,244	2.598 %	\$6,034		\$6,034	\$1,012	\$7,046
Community Services Group	315,986	0.362 %	\$840		\$840		\$840
Risk Management	1,598	0.002 %	\$4		\$4	\$1	\$5
Water Administration/Engineering	1,709	0.002 %	\$5		\$5	\$1	\$6
Solid Waste Recycling	119,370	0.137 %	\$317		\$317	\$53	\$370
Finance Support Services	133,712	0.153 %	\$356		\$356	\$60	\$416
Finance Non Departmental	292,146	0.335 %	\$777		\$777	\$130	\$907
Parking Admin	9,386	0.009 %	\$22		\$22	\$6	\$28
Total	87,334,645	100.000 %	\$232,221		\$232,221	\$37,562	\$269,783

(A) Alloc basis:

Total Operating Expenditures by Department/Division

Source:

Finance

Detail allocation of

Other GF Exp

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Council	173,273	0.256 %	\$108		\$108		\$108
Cultural Activities	332,351	0.491 %	\$208		\$208		\$208
Economic Development	588,878	0.870 %	\$368		\$368		\$368
Natural Resource Protection	646,613	0.956 %	\$404		\$404		\$404
Community Promotion	417,721	0.617 %	\$261		\$261		\$261
City Attorney	964,100	1.425 %	\$603		\$603		\$603
City Clerk	567,513	0.839 %	\$355		\$355		\$355
Finance	1,795,348	2.654 %	\$1,122		\$1,122		\$1,122
Network Services	2,856,721	4.223 %	\$1,786		\$1,786		\$1,786
Information Services	1,105,991	1.635 %	\$691		\$691		\$691
Finance Support Services	133,712	0.198 %	\$84		\$84		\$84
Human Resources	1,363,656	2.016 %	\$852		\$852		\$852
Wellness Program	9,226	0.014 %	\$6		\$6		\$6
Community Development Admin	901,725	1.333 %	\$564		\$564		\$564
Commissions & Committees	15,291	0.023 %	\$10		\$10		\$10
Development Review	2,507,040	3.706 %	\$1,567		\$1,567		\$1,567
Building and Safety	2,506,262	3.705 %	\$1,567		\$1,567		\$1,567
Public Works Administration	606,828	0.897 %	\$379		\$379		\$379
Parks Maintenance	2,926,873	4.327 %	\$1,830		\$1,830		\$1,830
Swim Center Maintenance	449,101	0.664 %	\$281		\$281		\$281
Urban Forest Services	449,130	0.664 %	\$281		\$281		\$281
Facilities Maintenance	1,231,266	1.820 %	\$770		\$770		\$770
Streets Maintenance	1,313,626	1.942 %	\$821		\$821		\$821
Stormwater and Flood Control	944,270	1.396 %	\$590		\$590		\$590
Traffic Signals & Lighting	553,073	0.818 %	\$346		\$346		\$346
Fleet	1,011,969	1.496 %	\$633		\$633		\$633
City Administration	1,115,952	1.650 %	\$698		\$698		\$698
Transportation/Plan Engineering	891,289	1.318 %	\$557		\$557		\$557
Recreation Administration	759,597	1.123 %	\$475		\$475		\$475
Recreation Facilities	234,614	0.347 %	\$147		\$147		\$147
Youth Services	971,662	1.436 %	\$607		\$607		\$607
Community Services	384,912	0.569 %	\$241		\$241		\$241
Ranger Program	508,601	0.752 %	\$318		\$318		\$318
Aquatics	579,746	0.857 %	\$362		\$362		\$362
Golf Course	599,587	0.886 %	\$375		\$375		\$375
Police Administration	1,469,923	2.173 %	\$919		\$919		\$919
Patrol	9,753,373	14.417 %	\$6,097		\$6,097		\$6,097
Investigations	2,923,797	4.322 %	\$1,828		\$1,828		\$1,828
Police Support Services	2,381,005	3.520 %	\$1,488		\$1,488		\$1,488
Neighborhood Services	228,265	0.337 %	\$143		\$143		\$143
Traffic Safety	862,135	1.274 %	\$539		\$539		\$539

Finance

Detail allocation of

Other GF 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>
Fire Administration	1,258,603	1.860 %	\$787		\$787		\$787
Emergency Response	11,494,300	16.991 %	\$7,186		\$7,186		\$7,186
Hazard Prevention	735,525	1.087 %	\$460		\$460		\$460
Training Services	82,496	0.122 %	\$52		\$52		\$52
Fire Station	38,314	0.057 %	\$24		\$24		\$24
Disaster Assistance	38,550	0.057 %	\$24		\$24		\$24
Fire Apparatus Service	377,035	0.557 %	\$236		\$236		\$236
Finance Non Departmental	292,146	0.432 %	\$183		\$183		\$183
Human Relations	579,489	0.857 %	\$362		\$362		\$362
CIP Project Engineering	2,269,244	3.354 %	\$1,419		\$1,419		\$1,419
Community Services Group	315,986	0.467 %	\$198		\$198		\$198
Risk Management	1,598	0.002 %	\$1		\$1		\$1
Water Administration/Engineering	1,709	0.003 %	\$1		\$1		\$1
Solid Waste Recycling	119,370	0.176 %	\$75		\$75		\$75
Parking Admin	9,386	0.012 %	\$2		\$2		\$2
Total	67,649,766	100.000 %	\$42,291		\$42,291		\$42,291

(A) Alloc basis:

Source:

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Purchasing</u>	<u>General Finance</u>	<u>Utility Billing</u>	<u>Cashier</u>	<u>Budget</u>	<u>Other GF Exp</u>
City Council	\$5,821	\$598	\$3,464	\$133	\$1,057			\$461	\$108
City Administration	\$18,856	\$3,405	\$2,771	\$2,208	\$6,807			\$2,967	\$698
Community Services Group	\$4,827	\$334	\$1,386	\$142	\$1,927			\$840	\$198
City Attorney	\$14,310	\$2,001	\$2,078	\$1,183	\$5,881			\$2,564	\$603
City Clerk	\$12,283	\$2,780	\$2,771	\$1,406	\$3,462			\$1,509	\$355
Finance	\$3,730			\$2,608					\$1,122
Network Services	\$68,039	\$9,420	\$5,670	\$19,367	\$22,926			\$8,870	\$1,786
Information Services	\$20,815	\$514	\$6,238	\$1,062	\$8,876			\$3,434	\$691
Finance Support Services	\$7,584	\$4,562		\$1,449	\$1,073			\$416	\$84
Human Resources	\$26,960	\$3,036	\$4,536	\$3,358	\$10,944			\$4,234	\$852
Risk Management	\$223	\$203		\$1	\$13			\$5	\$1
Wellness Program	\$520	\$311		\$100	\$74			\$29	\$6
Public Works Administration	\$13,978	\$1,526	\$4,536	\$783	\$4,869			\$1,885	\$379
Facilities Maintenance	\$36,400	\$11,616	\$3,780	\$6,530	\$9,881			\$3,823	\$770
Fleet	\$35,647	\$14,575	\$3,402	\$5,773	\$8,122			\$3,142	\$633
CIP Project Engineering	\$40,922	\$1,931	\$11,340	\$976	\$18,210			\$7,046	\$1,419
Transportation/Plan Engineering	\$16,696	\$1,277	\$4,536	\$405	\$7,153			\$2,768	\$557
Insurance ISF Fund	\$52,083	\$327		\$14,343	\$26,975			\$10,438	
Cultural Activities	\$7,539	\$31		\$3,601	\$2,667			\$1,032	\$208
Economic Development	\$13,000	\$810	\$756	\$4,511	\$4,726			\$1,829	\$368
Natural Resource Protection	\$13,117	\$1,495	\$2,268	\$1,754	\$5,189			\$2,007	\$404
Tourism and Bid Promotion	\$1,323		\$1,323						
Community Promotion	\$10,619	\$1,402	\$189	\$4,118	\$3,352			\$1,297	\$261
Finance Non Departmental	\$5,530	\$31		\$2,064	\$2,345			\$907	\$183
Community Development Admin	\$19,130	\$2,538	\$3,780	\$2,212	\$7,236			\$2,800	\$564
Commissions & Committees	\$197	\$16		\$1	\$122			\$48	\$10
Development Review	\$45,946	\$1,900	\$9,829	\$4,747	\$20,119			\$7,784	\$1,567
Building and Safety	\$53,589	\$2,600	\$8,694	\$12,833	\$20,113			\$7,782	\$1,567
Human Relations	\$13,790	\$700		\$6,277	\$4,651			\$1,800	\$362
Housing Policy/Homelessness	\$756		\$756						
Parks Maintenance	\$72,922	\$10,542	\$9,073	\$18,900	\$23,489			\$9,088	\$1,830
Swim Center Maintenance	\$12,523	\$3,161	\$756	\$3,327	\$3,604			\$1,394	\$281
Urban Forest Services	\$9,646	\$1,604	\$2,268	\$494	\$3,605			\$1,394	\$281
Streets Maintenance	\$33,914	\$6,307	\$8,316	\$3,849	\$10,542			\$4,079	\$821
Traffic Signals & Lighting	\$13,431	\$1,884	\$1,512	\$3,532	\$4,439			\$1,718	\$346
Parking Admin	\$223	\$20		\$101	\$72			\$28	\$2
Stormwater and Flood Control	\$21,181	\$2,881	\$4,642	\$2,558	\$7,578			\$2,932	\$590
Water Administration/Engineering	\$20				\$13			\$6	\$1
Solid Waste Recycling	\$2,692	\$389	\$835	\$65	\$958			\$370	\$75
Recreation Administration	\$14,616	\$1,573	\$3,024	\$1,089	\$6,096			\$2,359	\$475
Recreation Facilities	\$4,200	\$467	\$756	\$218	\$1,883			\$729	\$147

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Purchasing</u>	<u>General Finance</u>	<u>Utility Billing</u>	<u>Cashier</u>	<u>Budget</u>	<u>Other GF Exp</u>
Youth Services	\$16,344	\$2,788	\$1,512	\$622	\$7,798			\$3,017	\$607
Community Services	\$9,416	\$2,709	\$1,512	\$670	\$3,089			\$1,195	\$241
Ranger Program	\$11,599	\$2,647	\$2,268	\$706	\$4,081			\$1,579	\$318
Aquatics	\$9,911	\$1,650	\$756	\$690	\$4,652			\$1,801	\$362
Golf Course	\$16,889	\$4,687	\$3,024	\$2,131	\$4,811			\$1,861	\$375
Police Administration	\$41,432	\$11,835	\$4,914	\$7,404	\$11,796			\$4,564	\$919
Patrol	\$152,004	\$3,551	\$32,510	\$1,289	\$78,272			\$30,285	\$6,097
Investigations	\$49,102	\$1,604	\$12,853	\$275	\$23,464			\$9,078	\$1,828
Police Support Services	\$45,198	\$1,355	\$14,365	\$1,489	\$19,108			\$7,393	\$1,488
Neighborhood Services	\$4,193	\$358	\$756	\$395	\$1,832			\$709	\$143
Traffic Safety	\$14,100	\$826	\$3,024	\$115	\$6,919			\$2,677	\$539
Fire Administration	\$24,876	\$3,752	\$3,024	\$3,305	\$10,100			\$3,908	\$787
Emergency Response	\$174,970	\$4,501	\$34,022	\$1,327	\$92,243			\$35,691	\$7,186
Hazard Prevention	\$14,910	\$1,199	\$4,158	\$907	\$5,902			\$2,284	\$460
Training Services	\$4,043	\$2,180		\$893	\$662			\$256	\$52
Fire Apparatus Service	\$13,268	\$5,652	\$1,512	\$1,671	\$3,026			\$1,171	\$236
Fire Station	\$4,945	\$4,079		\$415	\$308			\$119	\$24
Disaster Assistance	\$3,020	\$2,149		\$418	\$309			\$120	\$24
FD201 Local Sales Tax Fund	\$6,805	\$6,805							
FD202 Downtown Bid Fund	\$5,657	\$187		\$2,698	\$1,999			\$773	
FD206 Law Enforcement Grant Fund	\$1,031	\$31		\$207	\$572			\$221	
FD208 Tourism Bid Fund	\$21,086	\$1,370		\$8,610	\$8,008			\$3,098	
FD401 Capital Outlay Engineering	\$5,512	\$5,512							
FD402 Fleet Replace	\$31	\$31							
FD404 Major Facility Replacement Fund	\$124	\$124							
FD505 Affordable Housing Fund	\$47	\$47							
FD601 Water Fund	\$186,140	\$24,727	\$24,262	\$19,754	\$47,888	\$25,643	\$25,337	\$18,529	
FD602 Sewer Fund	\$215,352	\$34,912	\$24,715	\$27,437	\$55,741	\$25,642	\$25,337	\$21,568	
FD611 Parking Fund	\$66,905	\$12,348	\$6,804	\$10,908	\$17,120		\$13,101	\$6,624	
FD621Transit Fund	\$19,393	\$3,410	\$2,268	\$4,104	\$5,552		\$1,910	\$2,149	
FD705 Whale Rock Fund	\$22,285	\$4,079	\$3,024	\$4,496	\$7,705			\$2,981	
FD711 Hazardous Mat Task Force Fund	\$3,141	\$1,043		\$959	\$821			\$318	
All Other	\$119,286	\$4,765					\$114,521		
Total	\$2,032,613	\$255,680	\$296,568	\$241,973	\$694,827	\$51,285	\$180,206	\$269,783	\$42,291

SCHEDULE 8.01

NETWORK SERVICES

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

- **Network Services & Desktop Support** – These costs are associated with the planning, managing, support and maintenance of information technology resources. Costs are allocated based on the number of physical desktops, virtual desktops, laptops and printers by fund/department/division.
- **Enterprise Apps** – Enterprise Application consists of the based programs available to all City computer users such as email, word processing, and spreadsheet applications. These costs are allocated based upon the total FTE's by fund/department/division.
- **Mobile Data Computer (MDC) Support** – These costs are associated with the managing, support and maintenance of MDCs. Costs are allocated based on the number of MDCs by fund/department/division.
- **Tablet Support** – These costs are associated with the managing, support and maintenance of tablets. Costs are allocated based on the number of tablets by fund/department/division.
- **Server Support** – These costs are associated with the planning, managing, support and maintenance of servers and enterprise systems. Costs are allocated based on the number of physical or virtual servers/appliances by fund/department/division.
- **Network Support** – These costs are associated with the planning, managing, support and maintenance of network switches, fiber optic networks, wired/wireless communication infrastructure. Costs are allocated based on the number of dedicated Ethernet switch ports by fund/department/division.
- **Radios** – These costs are associated with the support and maintenance of the radios. Costs are allocated based on the number of assigned radios by fund/department/division.
- **Telemetry** – These costs are associated with the support and maintenance of the telemetry technology. Costs are allocated based on the number of controllers by fund/department/division.

Prepared by:


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

SCHEDULE 8.01

NETWORK SERVICES

NATURE AND EXTENT OF SERVICE

CONTINUED

- **Cell Phones** – These costs are associated with the support and maintenance of cell phones. Costs are allocated based on the number of cell phones and smart phones by fund/department/division.
- **Cellular Data Services** – These costs are associated with the support and maintenance of providing mobile cellular data. Costs are allocated based on the number of cellular data air cards and the number of smart phones by fund/department/division.
- **Telephones** – These costs are associated with the support and maintenance of the telephone and VoIP systems. Costs are allocated based on the number of extensions by fund/department/division.
- **Cuesta** – These costs are associated with the rent and maintenance of the Cuesta radio site. Costs are allocated Fund 602, Sewer.
- **South Hills** – These costs are associated with the rent and maintenance of the South Hills radio site. Costs are allocated based on the number of radio repeaters at the site by fund/department/division.
- **Tassajara Peak** – These costs are associated with the rent and maintenance of the Tassajara Peak radio site. Costs are allocated based on the number of radio repeaters at the site by fund/department/division.
- **Direct Departmental Costs** – These costs are associated with direct departmental costs. Costs are allocated directly to Departments identified.

Network Services

Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures Per Financial Statement:	\$2,856,721			\$2,856,721
Allocated additions:				
10000000 - Building Charge	\$7,257		\$7,257	
1011001 - City Administration	\$66,908	\$18,015	\$84,923	
1011501 - City Attorney	\$32,327	\$4,344	\$36,671	
1011021 - City Clerk	\$2,489	\$490	\$2,979	
1012000 - Finance	\$57,037	\$11,002	\$68,039	
1011101 - Network Services		\$18,721	\$18,721	
1011103 - Information Services		\$61,439	\$61,439	
1012006 - Finance Support Services		\$8,974	\$8,974	
1013001 - Human Resources		\$28,423	\$28,423	
1013003 - Wellness Program		\$186	\$186	
1015005 - Facilities Maintenance		\$31,514	\$31,514	
1015008 - Fleet		\$8,281	\$8,281	
8020000 - Insurance ISF Fund		\$68,544	\$68,544	
Total allocated additions:	\$166,018	\$259,933	\$425,951	\$425,951
Total to be allocated	\$3,022,739	\$259,933		\$3,282,672

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	\$743,037	\$295,922	\$64,489	\$54,905	\$48,664	\$7,207	\$89,156	\$123,035	\$21,026
FRINGE BENEFITS	\$326,032	\$129,846	\$28,297	\$24,091	\$21,353	\$3,162	\$39,120	\$53,986	\$9,226
<u>Other Expense and Cost</u>									
DATA PROCESSING SERVICES	\$589,417		\$16,090	\$342,789			\$122,448	\$102,704	\$986
CONTRACT SERVICES	\$449,325	\$41,546	\$3,935	\$309,470			\$36,054	\$44,767	\$10,404
ELECTRIC UTILITIES SERVICE	\$5,089	\$5,089							
COMMUNICATION SERVICE	\$320,279	\$301	\$3,368					\$3,559	
OFFICE SUPPLIES	\$284,346	\$1,114	\$210,341	\$52,011			\$8,928	\$6,039	
SAFETY MATERIALS/SUPPLIES	\$150	\$150							
MISC MATERIALS & SUPPLIES	\$19,890	\$124	\$7,088					\$236	\$10,043
RENTS AND LEASES	\$76,827	\$500							
MEMBERSHIP & CERTIFICATION	\$230	\$230							
EDUCATION & TRAINING	\$40,955	\$11,966	\$6,993	\$21,996					
TRIPS AND MEETINGS	\$1,144	\$300	\$844						
Departmental Expenditures	<u>\$2,856,721</u>	<u>\$487,088</u>	<u>\$341,445</u>	<u>\$805,262</u>	<u>\$70,017</u>	<u>\$10,369</u>	<u>\$295,706</u>	<u>\$334,326</u>	<u>\$51,685</u>
Additions: 1st									
Other	<u>\$166,018</u>	<u>\$73,164</u>	<u>\$14,510</u>	<u>\$19,690</u>	<u>\$9,247</u>	<u>\$1,096</u>	<u>\$15,788</u>	<u>\$20,686</u>	<u>\$4,350</u>
Functional Cost	<u>\$3,022,739</u>	<u>\$560,252</u>	<u>\$355,955</u>	<u>\$824,952</u>	<u>\$79,264</u>	<u>\$11,465</u>	<u>\$311,494</u>	<u>\$355,012</u>	<u>\$56,035</u>
Reallocate Admin		(\$560,252)	\$80,728	\$190,388	\$16,554	\$2,452	\$69,914	\$79,045	\$12,220
Allocable Costs	<u>\$3,022,739</u>		<u>\$436,683</u>	<u>\$1,015,340</u>	<u>\$95,818</u>	<u>\$13,917</u>	<u>\$381,408</u>	<u>\$434,057</u>	<u>\$68,255</u>
1st Allocation	<u>\$3,022,739</u>		<u>\$436,683</u>	<u>\$1,015,340</u>	<u>\$95,818</u>	<u>\$13,917</u>	<u>\$381,408</u>	<u>\$434,057</u>	<u>\$68,255</u>
Additions: 2nd									
Other	<u>\$259,933</u>	<u>\$114,552</u>	<u>\$22,718</u>	<u>\$30,828</u>	<u>\$14,478</u>	<u>\$1,716</u>	<u>\$24,720</u>	<u>\$32,388</u>	<u>\$6,810</u>
Functional Cost	<u>\$259,933</u>	<u>\$114,552</u>	<u>\$22,718</u>	<u>\$30,828</u>	<u>\$14,478</u>	<u>\$1,716</u>	<u>\$24,720</u>	<u>\$32,388</u>	<u>\$6,810</u>
Reallocate Admin		(\$114,552)	\$16,506	\$38,928	\$3,385	\$501	\$14,295	\$16,162	\$2,499
Allocable Costs	<u>\$259,933</u>		<u>\$39,224</u>	<u>\$69,756</u>	<u>\$17,863</u>	<u>\$2,217</u>	<u>\$39,015</u>	<u>\$48,550</u>	<u>\$9,309</u>
2nd Allocation	<u>\$259,933</u>		<u>\$39,224</u>	<u>\$69,756</u>	<u>\$17,863</u>	<u>\$2,217</u>	<u>\$39,015</u>	<u>\$48,550</u>	<u>\$9,309</u>
Total allocated	<u>\$3,282,672</u>		<u>\$475,907</u>	<u>\$1,085,096</u>	<u>\$113,681</u>	<u>\$16,134</u>	<u>\$420,423</u>	<u>\$482,607</u>	<u>\$77,564</u>

	Network Services Schedule of costs to be allocated by function							
	<u>Telemetry</u>	<u>Cell Phones</u>	<u>Cellular Data Services</u>	<u>Telephones</u>	<u>Cuesta</u>	<u>South Hills</u>	<u>Tassajara</u>	<u>Direct Dept Exp</u>
<u>Wages & Benefits</u>								
SALARIES & WAGES	\$1,114	\$5,869	\$669	\$3,938		\$24,964	\$2,079	
FRINGE BENEFITS	\$489	\$2,575	\$293	\$1,728		\$10,954	\$912	
<u>Other Expense and Cost</u>								
DATA PROCESSING SERVICES				\$90				\$4,310
CONTRACT SERVICES						\$1,204		\$1,945
ELECTRIC UTILITIES SERVICE								
COMMUNICATION SERVICE		\$170,202		\$142,849				
OFFICE SUPPLIES				\$3,244				\$2,669
SAFETY MATERIALS/SUPPLIES								
MISC MATERIALS & SUPPLIES				\$49		\$1,126		\$1,224
RENTS AND LEASES					\$2,400	\$33,716	\$40,211	
MEMBERSHIP & CERTIFICATION								
EDUCATION & TRAINING								
TRIPS AND MEETINGS								
Departmental Expenditures	<u>\$1,603</u>	<u>\$178,646</u>	<u>\$962</u>	<u>\$151,898</u>	<u>\$2,400</u>	<u>\$71,964</u>	<u>\$43,202</u>	<u>\$10,148</u>
Additions: 1st								
Other	<u>\$249</u>	<u>\$747</u>	<u>\$365</u>	<u>\$531</u>		<u>\$5,296</u>	<u>\$299</u>	
Functional Cost	<u>\$1,852</u>	<u>\$179,393</u>	<u>\$1,327</u>	<u>\$152,429</u>	<u>\$2,400</u>	<u>\$77,260</u>	<u>\$43,501</u>	<u>\$10,148</u>
Reallocate Admin	<u>\$379</u>	<u>\$42,237</u>	<u>\$227</u>	<u>\$35,913</u>	<u>\$567</u>	<u>\$17,014</u>	<u>\$10,214</u>	<u>\$2,400</u>
Allocable Costs	<u>\$2,231</u>	<u>\$221,630</u>	<u>\$1,554</u>	<u>\$188,342</u>	<u>\$2,967</u>	<u>\$94,274</u>	<u>\$53,715</u>	<u>\$12,548</u>
1st Allocation	<u>\$2,231</u>	<u>\$221,630</u>	<u>\$1,554</u>	<u>\$188,342</u>	<u>\$2,967</u>	<u>\$94,274</u>	<u>\$53,715</u>	<u>\$12,548</u>
Additions: 2nd								
Other	<u>\$390</u>	<u>\$1,170</u>	<u>\$572</u>	<u>\$832</u>		<u>\$8,292</u>	<u>\$467</u>	
Functional Cost	<u>\$390</u>	<u>\$1,170</u>	<u>\$572</u>	<u>\$832</u>		<u>\$8,292</u>	<u>\$467</u>	
Reallocate Admin	<u>\$77</u>	<u>\$8,636</u>	<u>\$47</u>	<u>\$7,343</u>	<u>\$116</u>	<u>\$3,479</u>	<u>\$2,088</u>	<u>\$490</u>
Allocable Costs	<u>\$467</u>	<u>\$9,806</u>	<u>\$619</u>	<u>\$8,175</u>	<u>\$116</u>	<u>\$11,771</u>	<u>\$2,555</u>	<u>\$490</u>
2nd Allocation	<u>\$467</u>	<u>\$9,806</u>	<u>\$619</u>	<u>\$8,175</u>	<u>\$116</u>	<u>\$11,771</u>	<u>\$2,555</u>	<u>\$490</u>
Total allocated	<u>\$2,698</u>	<u>\$231,436</u>	<u>\$2,173</u>	<u>\$196,517</u>	<u>\$3,083</u>	<u>\$106,045</u>	<u>\$56,270</u>	<u>\$13,038</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	600	1.232 %	\$5,380		\$5,380	\$525	\$5,905
Recreation Administration	600	1.232 %	\$5,380		\$5,380	\$525	\$5,905
Transportation/Plan Engineering	900	1.848 %	\$8,070		\$8,070	\$788	\$8,858
City Administration	600	1.232 %	\$5,380		\$5,380		\$5,380
City Attorney	800	1.643 %	\$7,173		\$7,173		\$7,173
City Clerk	400	0.821 %	\$3,587		\$3,587		\$3,587
Human Resources	1,200	2.464 %	\$10,760		\$10,760	\$1,051	\$11,811
Finance	1,400	2.875 %	\$12,554		\$12,554		\$12,554
Fleet	400	0.821 %	\$3,587		\$3,587	\$350	\$3,937
City Council	500	1.027 %	\$4,483		\$4,483		\$4,483
Police Administration	1,000	2.053 %	\$8,967		\$8,967	\$876	\$9,843
Fire Administration	400	0.821 %	\$3,587		\$3,587	\$350	\$3,937
FD601 Water Fund	3,500	7.187 %	\$31,384		\$31,384	\$3,064	\$34,448
FD602 Sewer Fund	3,000	6.160 %	\$26,900		\$26,900	\$2,627	\$29,527
FD705 Whale Rock Fund	300	0.616 %	\$2,690		\$2,690	\$263	\$2,953
Stormwater and Flood Control	400	0.821 %	\$3,587		\$3,587	\$350	\$3,937
FD621Transit Fund	300	0.616 %	\$2,690		\$2,690	\$263	\$2,953
Recreation Facilities	200	0.411 %	\$1,793		\$1,793	\$175	\$1,968
Building and Safety	1,250	2.567 %	\$11,208		\$11,208	\$1,094	\$12,302
Development Review	1,000	2.053 %	\$8,967		\$8,967	\$876	\$9,843
Economic Development	100	0.205 %	\$897		\$897	\$88	\$985
Natural Resource Protection	300	0.616 %	\$2,690		\$2,690	\$263	\$2,953
Community Development Admin	500	1.027 %	\$4,483		\$4,483	\$438	\$4,921
Parks Maintenance	1,400	2.875 %	\$12,554		\$12,554	\$1,226	\$13,780
Streets Maintenance	1,100	2.259 %	\$9,863		\$9,863	\$963	\$10,826
Traffic Signals & Lighting	200	0.411 %	\$1,793		\$1,793	\$175	\$1,968
Youth Services	1,000	2.053 %	\$8,967		\$8,967	\$876	\$9,843
Community Services	600	1.232 %	\$5,380		\$5,380	\$525	\$5,905
Ranger Program	900	1.848 %	\$8,070		\$8,070	\$788	\$8,858
Aquatics	600	1.232 %	\$5,380		\$5,380	\$525	\$5,905
Patrol	4,200	8.624 %	\$37,661		\$37,661	\$3,677	\$41,338
Investigations	1,300	2.669 %	\$11,657		\$11,657	\$1,138	\$12,795
Neighborhood Services	700	1.437 %	\$6,277		\$6,277	\$613	\$6,890
Traffic Safety	100	0.205 %	\$897		\$897	\$88	\$985
Emergency Response	4,800	9.856 %	\$43,041		\$43,041	\$4,203	\$47,244
Hazard Prevention	650	1.335 %	\$5,828		\$5,828	\$569	\$6,397
Golf Course	600	1.232 %	\$5,380		\$5,380	\$525	\$5,905
Police Support Services	1,800	3.696 %	\$16,140		\$16,140	\$1,576	\$17,716
Information Services	950	1.951 %	\$8,518		\$8,518	\$832	\$9,350
Fire Apparatus Service	200	0.411 %	\$1,793		\$1,793	\$175	\$1,968
FD611 Parking Fund	1,400	2.875 %	\$12,554		\$12,554	\$1,226	\$13,780

Network Services
Detail allocation of
Network Services & Desktop Support

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CIP Project Engineering	2,000	4.107 %	\$17,934		\$17,934	\$1,751	\$19,685
Tourism and Bid Promotion	75	0.154 %	\$673		\$673	\$66	\$739
Facilities Maintenance	300	0.616 %	\$2,690		\$2,690	\$263	\$2,953
Urban Forest Services	200	0.411 %	\$1,793		\$1,793	\$175	\$1,968
Swim Center Maintenance	200	0.411 %	\$1,793		\$1,793	\$175	\$1,968
All Other	950	1.951 %	\$8,518		\$8,518	\$832	\$9,350
Community Promotion	25	0.051 %	\$224		\$224	\$22	\$246
Community Services Group	200	0.411 %	\$1,793		\$1,793		\$1,793
Commissions & Committees	1,400	2.875 %	\$12,554		\$12,554	\$1,226	\$13,780
Long Range Planning	700	1.437 %	\$6,277		\$6,277	\$613	\$6,890
Housing Policy/Homelessness	300	0.616 %	\$2,690		\$2,690	\$263	\$2,953
FD711 Hazardous Mat Task Force Fund	100	0.205 %	\$897		\$897	\$88	\$985
Solid Waste Recycling	100	0.206 %	\$897		\$897	\$84	\$981
Total	48,700	100.000 %	\$436,683		\$436,683	\$39,224	\$475,907

(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 a

Source:

Network Services
Detail allocation of
Enterprise Apps

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Urban Forest Services	300	0.738 %	\$7,488		\$7,488	\$568	\$8,056
Facilities Maintenance	500	1.229 %	\$12,481		\$12,481	\$947	\$13,428
Streets Maintenance	1,100	2.704 %	\$27,457		\$27,457	\$2,084	\$29,541
Stormwater and Flood Control	614	1.509 %	\$15,326		\$15,326	\$1,163	\$16,489
Traffic Signals & Lighting	200	0.492 %	\$4,992		\$4,992	\$379	\$5,371
Transportation/Plan Engineering	600	1.475 %	\$14,977		\$14,977	\$1,136	\$16,113
Recreation Administration	400	0.983 %	\$9,984		\$9,984	\$758	\$10,742
Recreation Facilities	100	0.246 %	\$2,496		\$2,496	\$189	\$2,685
Youth Services	200	0.492 %	\$4,992		\$4,992	\$379	\$5,371
Community Services	200	0.492 %	\$4,992		\$4,992	\$379	\$5,371
Ranger Program	300	0.738 %	\$7,488		\$7,488	\$568	\$8,056
Aquatics	100	0.246 %	\$2,496		\$2,496	\$189	\$2,685
Golf Course	400	0.983 %	\$9,984		\$9,984	\$758	\$10,742
Police Administration	650	1.598 %	\$16,225		\$16,225	\$1,231	\$17,456
Patrol	4,300	10.571 %	\$107,332		\$107,332	\$8,145	\$115,477
Investigations	1,700	4.179 %	\$42,434		\$42,434	\$3,220	\$45,654
Police Support Services	1,900	4.671 %	\$47,426		\$47,426	\$3,599	\$51,025
Neighborhood Services	100	0.246 %	\$2,496		\$2,496	\$189	\$2,685
Traffic Safety	400	0.983 %	\$9,984		\$9,984	\$758	\$10,742
Fire Administration	400	0.983 %	\$9,984		\$9,984	\$758	\$10,742
Emergency Response	4,500	11.063 %	\$112,325		\$112,325	\$8,524	\$120,849
Hazard Prevention	550	1.352 %	\$13,729		\$13,729	\$1,042	\$14,771
FD601 Water Fund	3,209	7.889 %	\$80,100		\$80,100	\$6,078	\$86,178
FD602 Sewer Fund	3,269	8.036 %	\$81,598		\$81,598	\$6,192	\$87,790
FD621Transit Fund	300	0.738 %	\$7,488		\$7,488	\$568	\$8,056
FD705 Whale Rock Fund	400	0.983 %	\$9,984		\$9,984	\$758	\$10,742
City Administration	400	0.983 %	\$9,984		\$9,984		\$9,984
Economic Development	100	0.246 %	\$2,496		\$2,496	\$189	\$2,685
Natural Resource Protection	300	0.738 %	\$7,488		\$7,488	\$568	\$8,056
Community Promotion	25	0.061 %	\$624		\$624	\$47	\$671
City Attorney	300	0.738 %	\$7,488		\$7,488		\$7,488
City Clerk	400	0.983 %	\$9,984		\$9,984		\$9,984
Finance	1,300	3.196 %	\$32,449		\$32,449		\$32,449
Network Services	750	1.844 %	\$18,721		\$18,721		\$18,721
Information Services	825	2.028 %	\$20,593		\$20,593	\$1,563	\$22,156
Human Resources	600	1.475 %	\$14,977		\$14,977	\$1,136	\$16,113
Community Development Admin	500	1.229 %	\$12,481		\$12,481	\$947	\$13,428
Building and Safety	1,150	2.827 %	\$28,705		\$28,705	\$2,178	\$30,883
Public Works Administration	600	1.475 %	\$14,977		\$14,977	\$1,136	\$16,113
Parks Maintenance	1,200	2.950 %	\$29,953		\$29,953	\$2,273	\$32,226
Swim Center Maintenance	100	0.246 %	\$2,496		\$2,496	\$189	\$2,685

Network Services
Detail allocation of
Enterprise Apps

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Fire Apparatus Service	200	0.492 %	\$4,992		\$4,992	\$379	\$5,371
Fleet	450	1.106 %	\$11,232		\$11,232	\$852	\$12,084
FD611 Parking Fund	900	2.213 %	\$22,465		\$22,465	\$1,705	\$24,170
CIP Project Engineering	1,500	3.688 %	\$37,442		\$37,442	\$2,841	\$40,283
Development Review	1,300	3.196 %	\$32,449		\$32,449	\$2,462	\$34,911
City Council	500	1.229 %	\$12,481		\$12,481		\$12,481
Tourism and Bid Promotion	175	0.430 %	\$4,368		\$4,368	\$331	\$4,699
Community Services Group	200	0.492 %	\$4,992		\$4,992		\$4,992
Housing Policy/Homelessness	100	0.246 %	\$2,496		\$2,496	\$189	\$2,685
Solid Waste Recycling	110	0.270 %	\$2,749		\$2,749	\$212	\$2,961
Total	40,677	100.000 %	\$1,015,340		\$1,015,340	\$69,756	\$1,085,096

(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	36	73.469 %	\$70,397		\$70,397	\$13,124	\$83,521
Emergency Response	11	22.449 %	\$21,510		\$21,510	\$4,010	\$25,520
FD611 Parking Fund	<u>2</u>	<u>4.082 %</u>	<u>\$3,911</u>		<u>\$3,911</u>	<u>\$729</u>	<u>\$4,640</u>
Total	49	100.000 %	\$95,818		\$95,818	\$17,863	\$113,681

(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	500	1.779 %	\$248		\$248		\$248
Information Services	750	2.669 %	\$371		\$371	\$70	\$441
Facilities Maintenance	300	1.068 %	\$149		\$149	\$28	\$177
City Administration	1,000	3.559 %	\$495		\$495		\$495
Police Support Services	500	1.779 %	\$248		\$248	\$47	\$295
FD601 Water Fund	3,621	12.886 %	\$1,793		\$1,793	\$337	\$2,130
FD602 Sewer Fund	2,895	10.302 %	\$1,434		\$1,434	\$270	\$1,704
Finance	1,300	4.626 %	\$644		\$644		\$644
Human Resources	1,400	4.982 %	\$693		\$693	\$130	\$823
Community Development Admin	705	2.509 %	\$349		\$349	\$66	\$415
Recreation Administration	738	2.626 %	\$366		\$366	\$69	\$435
Police Administration	100	0.356 %	\$50		\$50	\$9	\$59
Fire Administration	500	1.779 %	\$248		\$248	\$47	\$295
Hazard Prevention	600	2.135 %	\$297		\$297	\$56	\$353
City Attorney	700	2.491 %	\$347		\$347		\$347
Public Works Administration	838	2.982 %	\$415		\$415	\$78	\$493
Transportation/Plan Engineering	300	1.068 %	\$149		\$149	\$28	\$177
Aquatics	300	1.068 %	\$149		\$149	\$28	\$177
Economic Development	100	0.356 %	\$50		\$50	\$9	\$59
Natural Resource Protection	300	1.068 %	\$149		\$149	\$28	\$177
City Clerk	600	2.135 %	\$297		\$297		\$297
Fleet	500	1.779 %	\$248		\$248	\$47	\$295
Development Review	1,100	3.915 %	\$545		\$545	\$102	\$647
Recreation Facilities	100	0.356 %	\$50		\$50	\$9	\$59
Ranger Program	300	1.068 %	\$149		\$149	\$28	\$177
FD611 Parking Fund	706	2.512 %	\$350		\$350	\$66	\$416
CIP Project Engineering	1,200	4.270 %	\$594		\$594	\$112	\$706
Tourism and Bid Promotion	200	0.712 %	\$99		\$99	\$19	\$118
Building and Safety	600	2.135 %	\$297		\$297	\$56	\$353
Urban Forest Services	600	2.135 %	\$297		\$297	\$56	\$353
Youth Services	400	1.423 %	\$198		\$198	\$37	\$235
Community Services	300	1.068 %	\$149		\$149	\$28	\$177
Golf Course	100	0.356 %	\$50		\$50	\$9	\$59
Fire Apparatus Service	400	1.423 %	\$198		\$198	\$37	\$235
FD621Transit Fund	200	0.712 %	\$99		\$99	\$19	\$118
FD705 Whale Rock Fund	60	0.214 %	\$30		\$30	\$6	\$36
All Other	1,555	5.534 %	\$770		\$770	\$145	\$915
Community Services Group	200	0.712 %	\$99		\$99		\$99
Long Range Planning	200	0.712 %	\$99		\$99	\$19	\$118
Housing Policy/Homelessness	300	1.068 %	\$149		\$149	\$28	\$177
Parks Maintenance	100	0.356 %	\$50		\$50	\$9	\$59

Network Services

Detail allocation of

Tablet Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Emergency Response	500	1.779 %	\$248		\$248	\$47	\$295
Stormwater and Flood Control	120	0.427 %	\$59		\$59	\$11	\$70
Solid Waste Recycling	312	1.111 %	\$149		\$149	\$27	\$176
Total	28,100	100.000 %	\$13,917		\$13,917	\$2,217	\$16,134

(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	39	0.181 %	\$692		\$692		\$692
Economic Development	8	0.037 %	\$142		\$142	\$15	\$157
Natural Resource Protection	24	0.112 %	\$426		\$426	\$46	\$472
City Attorney	63	0.293 %	\$1,117		\$1,117		\$1,117
City Clerk	131	0.609 %	\$2,324		\$2,324		\$2,324
Finance	710	3.302 %	\$12,594		\$12,594		\$12,594
Information Services	1,074	4.995 %	\$19,050		\$19,050	\$2,043	\$21,093
Human Resources	94	0.437 %	\$1,667		\$1,667	\$179	\$1,846
Community Development Admin	649	3.018 %	\$11,512		\$11,512	\$1,234	\$12,746
Development Review	602	2.800 %	\$10,678		\$10,678	\$1,145	\$11,823
Building and Safety	598	2.781 %	\$10,607		\$10,607	\$1,137	\$11,744
Public Works Administration	247	1.149 %	\$4,381		\$4,381	\$470	\$4,851
Parks Maintenance	310	1.442 %	\$5,499		\$5,499	\$590	\$6,089
Facilities Maintenance	424	1.972 %	\$7,521		\$7,521	\$806	\$8,327
Streets Maintenance	286	1.330 %	\$5,073		\$5,073	\$544	\$5,617
Stormwater and Flood Control	231	1.074 %	\$4,097		\$4,097	\$439	\$4,536
Traffic Signals & Lighting	516	2.400 %	\$9,153		\$9,153	\$981	\$10,134
Fleet	231	1.074 %	\$4,097		\$4,097	\$439	\$4,536
City Administration	47	0.219 %	\$834		\$834		\$834
Transportation/Plan Engineering	571	2.655 %	\$10,128		\$10,128	\$1,086	\$11,214
Recreation Administration	47	0.219 %	\$834		\$834	\$89	\$923
Recreation Facilities	16	0.074 %	\$284		\$284	\$30	\$314
Youth Services	78	0.363 %	\$1,384		\$1,384	\$148	\$1,532
Community Services	47	0.219 %	\$834		\$834	\$89	\$923
Ranger Program	71	0.330 %	\$1,259		\$1,259	\$135	\$1,394
Aquatics	47	0.219 %	\$834		\$834	\$89	\$923
Golf Course	47	0.219 %	\$834		\$834	\$89	\$923
Police Administration	78	0.363 %	\$1,384		\$1,384	\$148	\$1,532
Patrol	629	2.925 %	\$11,157		\$11,157	\$1,196	\$12,353
Investigations	402	1.870 %	\$7,130		\$7,130	\$765	\$7,895
Police Support Services	241	1.121 %	\$4,275		\$4,275	\$458	\$4,733
Neighborhood Services	355	1.651 %	\$6,297		\$6,297	\$675	\$6,972
Traffic Safety	308	1.432 %	\$5,463		\$5,463	\$586	\$6,049
Fire Administration	31	0.144 %	\$550		\$550	\$59	\$609
Emergency Response	776	3.609 %	\$13,764		\$13,764	\$1,476	\$15,240
Hazard Prevention	556	2.586 %	\$9,862		\$9,862	\$1,057	\$10,919
FD601 Water Fund	1,574	7.320 %	\$27,919		\$27,919	\$2,994	\$30,913
FD611 Parking Fund	110	0.512 %	\$1,951		\$1,951	\$209	\$2,160
FD621Transit Fund	424	1.972 %	\$7,521		\$7,521	\$806	\$8,327
FD705 Whale Rock Fund	724	3.367 %	\$12,842		\$12,842	\$1,377	\$14,219
CIP Project Engineering	357	1.660 %	\$6,332		\$6,332	\$679	\$7,011

Network Services
Detail allocation of
Server Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Tourism and Bid Promotion	8	0.037 %	\$142		\$142	\$15	\$157
Urban Forest Services	216	1.005 %	\$3,831		\$3,831	\$411	\$4,242
Swim Center Maintenance	216	1.005 %	\$3,831		\$3,831	\$411	\$4,242
All Other	4,976	23.141 %	\$88,261		\$88,261	\$9,464	\$97,725
Long Range Planning	555	2.581 %	\$9,844		\$9,844	\$1,056	\$10,900
Fire Apparatus Service	16	0.074 %	\$284		\$284	\$30	\$314
FD602 Sewer Fund	<u>1,743</u>	<u>8.102 %</u>	<u>\$30,913</u>		<u>\$30,913</u>	<u>\$3,320</u>	<u>\$34,233</u>
Total	21,503	100.000 %	\$381,408		\$381,408	\$39,015	\$420,423

(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	0.631 %	\$2,739		\$2,739		\$2,739
Economic Development	4	0.126 %	\$548		\$548	\$66	\$614
Natural Resource Protection	12	0.379 %	\$1,644		\$1,644	\$197	\$1,841
City Attorney	45	1.420 %	\$6,164		\$6,164		\$6,164
City Clerk	70	2.209 %	\$9,588		\$9,588		\$9,588
Finance	56	1.767 %	\$7,670		\$7,670		\$7,670
Information Services	26	0.820 %	\$3,561		\$3,561	\$427	\$3,988
Human Resources	47	1.483 %	\$6,438		\$6,438	\$772	\$7,210
Community Development Admin	49	1.546 %	\$6,712		\$6,712	\$805	\$7,517
Development Review	52	1.641 %	\$7,122		\$7,122	\$854	\$7,976
Building and Safety	32	1.010 %	\$4,383		\$4,383	\$526	\$4,909
Public Works Administration	34	1.073 %	\$4,657		\$4,657	\$559	\$5,216
Parks Maintenance	19	0.600 %	\$2,602		\$2,602	\$312	\$2,914
Facilities Maintenance	15	0.473 %	\$2,055		\$2,055	\$246	\$2,301
Streets Maintenance	19	0.600 %	\$2,602		\$2,602	\$312	\$2,914
Traffic Signals & Lighting	11	0.347 %	\$1,507		\$1,507	\$181	\$1,688
Fleet	17	0.536 %	\$2,328		\$2,328	\$279	\$2,607
City Administration	23	0.726 %	\$3,150		\$3,150		\$3,150
Transportation/Plan Engineering	23	0.726 %	\$3,150		\$3,150	\$378	\$3,528
Recreation Administration	19	0.600 %	\$2,602		\$2,602	\$312	\$2,914
Recreation Facilities	55	1.736 %	\$7,533		\$7,533	\$904	\$8,437
Youth Services	32	1.010 %	\$4,383		\$4,383	\$526	\$4,909
Community Services	19	0.600 %	\$2,602		\$2,602	\$312	\$2,914
Ranger Program	28	0.884 %	\$3,835		\$3,835	\$460	\$4,295
Aquatics	29	0.915 %	\$3,972		\$3,972	\$476	\$4,448
Golf Course	14	0.442 %	\$1,918		\$1,918	\$230	\$2,148
Police Administration	51	1.609 %	\$6,985		\$6,985	\$838	\$7,823
Patrol	150	4.733 %	\$20,545		\$20,545	\$2,464	\$23,009
Investigations	36	1.136 %	\$4,931		\$4,931	\$591	\$5,522
Police Support Services	329	10.382 %	\$45,063		\$45,063	\$5,405	\$50,468
Neighborhood Services	16	0.505 %	\$2,192		\$2,192	\$263	\$2,455
Traffic Safety	28	0.884 %	\$3,835		\$3,835	\$460	\$4,295
Fire Administration	24	0.757 %	\$3,287		\$3,287	\$394	\$3,681
Emergency Response	246	7.763 %	\$33,695		\$33,695	\$4,042	\$37,737
Hazard Prevention	29	0.915 %	\$3,972		\$3,972	\$476	\$4,448
FD601 Water Fund	204	6.437 %	\$27,942		\$27,942	\$3,352	\$31,294
FD611 Parking Fund	248	7.826 %	\$33,968		\$33,968	\$4,075	\$38,043
FD621Transit Fund	26	0.820 %	\$3,561		\$3,561	\$427	\$3,988
FD705 Whale Rock Fund	31	0.978 %	\$4,246		\$4,246	\$509	\$4,755
Stormwater and Flood Control	3	0.095 %	\$411		\$411	\$49	\$460
CIP Project Engineering	52	1.641 %	\$7,122		\$7,122	\$854	\$7,976

Network Services
Detail allocation of
Network Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Tourism and Bid Promotion	4	0.126 %	\$548		\$548	\$66	\$614
Urban Forest Services	2	0.063 %	\$274		\$274	\$33	\$307
Swim Center Maintenance	14	0.442 %	\$1,918		\$1,918	\$230	\$2,148
FD208 Tourism Bid Fund	1	0.032 %	\$137		\$137	\$16	\$153
All Other	668	21.079 %	\$91,496		\$91,496	\$10,975	\$102,471
FD602 Sewer Fund	237	7.477 %	\$32,464		\$32,464	\$3,897	\$36,361
Total	3,169	100.000 %	\$434,057		\$434,057	\$48,550	\$482,607

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

Source:

Network Services

Detail allocation of

Radios

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Administration	1	0.284 %	\$194		\$194		\$194
Police Administration	5	1.420 %	\$970		\$970	\$133	\$1,103
Fire Administration	5	1.420 %	\$970		\$970	\$133	\$1,103
FD601 Water Fund	32	9.091 %	\$6,205		\$6,205	\$849	\$7,054
Stormwater and Flood Control	1	0.284 %	\$194		\$194	\$27	\$221
FD611 Parking Fund	5	1.420 %	\$970		\$970	\$133	\$1,103
FD621Transit Fund	28	7.955 %	\$5,429		\$5,429	\$743	\$6,172
Recreation Facilities	2	0.568 %	\$388		\$388	\$53	\$441
Building and Safety	4	1.136 %	\$776		\$776	\$106	\$882
Parks Maintenance	15	4.261 %	\$2,909		\$2,909	\$398	\$3,307
Traffic Signals & Lighting	2	0.568 %	\$388		\$388	\$53	\$441
Ranger Program	3	0.852 %	\$582		\$582	\$80	\$662
Patrol	68	19.318 %	\$13,186		\$13,186	\$1,803	\$14,989
Investigations	24	6.818 %	\$4,654		\$4,654	\$637	\$5,291
Police Support Services	7	1.989 %	\$1,357		\$1,357	\$186	\$1,543
Neighborhood Services	6	1.705 %	\$1,163		\$1,163	\$159	\$1,322
Traffic Safety	11	3.125 %	\$2,133		\$2,133	\$292	\$2,425
Emergency Response	77	21.875 %	\$14,931		\$14,931	\$2,042	\$16,973
Hazard Prevention	10	2.841 %	\$1,939		\$1,939	\$265	\$2,204
Economic Development	1	0.284 %	\$194		\$194	\$27	\$221
Streets Maintenance	12	3.409 %	\$2,327		\$2,327	\$318	\$2,645
Fleet	2	0.568 %	\$388		\$388	\$53	\$441
CIP Project Engineering	7	1.989 %	\$1,357		\$1,357	\$186	\$1,543
Urban Forest Services	2	0.568 %	\$388		\$388	\$53	\$441
Facilities Maintenance	5	1.420 %	\$970		\$970	\$133	\$1,103
All Other	2	0.568 %	\$388		\$388	\$53	\$441
FD602 Sewer Fund	15	4.264 %	\$2,905		\$2,905	\$394	\$3,299
Total	352	100.000 %	\$68,255		\$68,255	\$9,309	\$77,564

(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	34	54.839 %	\$1,223		\$1,223	\$256	\$1,479
FD602 Sewer Fund	24	38.710 %	\$864		\$864	\$181	\$1,045
FD705 Whale Rock Fund	4	6.451 %	\$144		\$144	\$30	\$174
Total	62	100.000 %	\$2,231		\$2,231	\$467	\$2,698

(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							
City Council	2	7.692 %	\$17,048		\$17,048		\$17,048
FD601 Water Fund	4	15.385 %	\$34,097		\$34,097	\$1,634	\$35,731
FD602 Sewer Fund	1	3.846 %	\$8,524		\$8,524	\$409	\$8,933
Parks Maintenance	1	3.846 %	\$8,524		\$8,524	\$409	\$8,933
Streets Maintenance	1	3.846 %	\$8,524		\$8,524	\$409	\$8,933
Traffic Signals & Lighting	1	3.846 %	\$8,524		\$8,524	\$409	\$8,933
Youth Services	9	34.615 %	\$76,718		\$76,718	\$3,677	\$80,395
Aquatics							
Community Development Admin	1	3.846 %	\$8,524		\$8,524	\$409	\$8,933
Urban Forest Services	1	3.846 %	\$8,524		\$8,524	\$409	\$8,933
FD705 Whale Rock Fund	1	3.846 %	\$8,524		\$8,524	\$409	\$8,933
Investigations	1	3.846 %	\$8,524		\$8,524	\$409	\$8,933
Patrol	2	7.692 %	\$17,048		\$17,048	\$817	\$17,865
Long Range Planning	1	3.848 %	\$8,527		\$8,527	\$406	\$8,933
Total	26	100.000 %	\$221,630		\$221,630	\$9,806	\$231,436

(A) Alloc basis:

Number of Cell Phones and Smart Phones Fund/Division/Department

Source:

Network Services

Detail allocation of

Cellular Data Services

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Natural Resource Protection	1	0.227 %	\$4		\$4	\$1	\$5
Finance	3	0.680 %	\$11		\$11		\$11
Information Services	6	1.361 %	\$21		\$21	\$9	\$30
Human Resources	2	0.454 %	\$7		\$7	\$3	\$10
Building and Safety	14	3.175 %	\$49		\$49	\$21	\$70
Public Works Administration	4	0.907 %	\$14		\$14	\$6	\$20
Parks Maintenance	15	3.401 %	\$53		\$53	\$22	\$75
Streets Maintenance	10	2.268 %	\$35		\$35	\$15	\$50
Fleet	2	0.454 %	\$7		\$7	\$3	\$10
Police Administration	6	1.361 %	\$21		\$21	\$9	\$30
Patrol	66	14.966 %	\$233		\$233	\$97	\$330
Investigations	25	5.669 %	\$88		\$88	\$37	\$125
Police Support Services	4	0.907 %	\$14		\$14	\$6	\$20
Fire Administration	11	2.494 %	\$39		\$39	\$16	\$55
Emergency Response	42	9.524 %	\$148		\$148	\$62	\$210
Hazard Prevention	11	2.494 %	\$39		\$39	\$16	\$55
FD601 Water Fund	52	11.791 %	\$183		\$183	\$76	\$259
FD602 Sewer Fund	49	11.111 %	\$173		\$173	\$72	\$245
FD621Transit Fund	1	0.227 %	\$4		\$4	\$1	\$5
City Administration	1	0.227 %	\$4		\$4		\$4
Ranger Program	6	1.361 %	\$21		\$21	\$9	\$30
Community Development Admin	2	0.454 %	\$7		\$7	\$3	\$10
Traffic Signals & Lighting	3	0.680 %	\$11		\$11	\$4	\$15
Neighborhood Services	2	0.454 %	\$7		\$7	\$3	\$10
FD611 Parking Fund	15	3.401 %	\$53		\$53	\$22	\$75
City Attorney	3	0.680 %	\$11		\$11		\$11
Youth Services	13	2.948 %	\$46		\$46	\$19	\$65
City Clerk	1	0.227 %	\$4		\$4		\$4
Traffic Safety	2	0.454 %	\$7		\$7	\$3	\$10
Fire Apparatus Service	1	0.227 %	\$4		\$4	\$1	\$5
Facilities Maintenance	5	1.134 %	\$18		\$18	\$7	\$25
City Council	10	2.268 %	\$35		\$35		\$35
CIP Project Engineering	11	2.494 %	\$39		\$39	\$16	\$55
Urban Forest Services	5	1.134 %	\$18		\$18	\$7	\$25
Recreation Administration	2	0.454 %	\$7		\$7	\$3	\$10
Golf Course	3	0.680 %	\$11		\$11	\$4	\$15
FD705 Whale Rock Fund	5	1.134 %	\$18		\$18	\$7	\$25
All Other	19	4.308 %	\$67		\$67	\$28	\$95
Economic Development	2	0.454 %	\$7		\$7	\$3	\$10
Community Services Group	2	0.454 %	\$7		\$7		\$7
Risk Management	1	0.227 %	\$4		\$4	\$1	\$5

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>
Recreation Facilities	1	0.227 %	\$4		\$4	\$1	\$5
Aquatics	1	0.227 %	\$4		\$4	\$1	\$5
Stormwater and Flood Control	1	0.221 %	(\$3)		(\$3)	\$5	\$2
Total	441	100.000 %	\$1,554		\$1,554	\$619	\$2,173

(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	390	3.641 %	\$6,858		\$6,858	\$324	\$7,182
Recreation Administration	190	1.774 %	\$3,341		\$3,341	\$158	\$3,499
Transportation/Plan Engineering	80	0.747 %	\$1,407		\$1,407	\$67	\$1,474
City Administration	120	1.120 %	\$2,110		\$2,110		\$2,110
City Attorney	110	1.027 %	\$1,934		\$1,934		\$1,934
City Clerk	220	2.054 %	\$3,869		\$3,869		\$3,869
Human Resources	180	1.681 %	\$3,165		\$3,165	\$150	\$3,315
Finance	330	3.081 %	\$5,803		\$5,803		\$5,803
Facilities Maintenance	340	3.175 %	\$5,979		\$5,979	\$283	\$6,262
Fleet	30	0.280 %	\$528		\$528	\$25	\$553
Police Administration	820	7.656 %	\$14,420		\$14,420	\$682	\$15,102
Fire Administration	130	1.214 %	\$2,286		\$2,286	\$108	\$2,394
FD601 Water Fund	650	6.069 %	\$11,431		\$11,431	\$541	\$11,972
FD602 Sewer Fund	570	5.322 %	\$10,024		\$10,024	\$474	\$10,498
FD611 Parking Fund	740	6.909 %	\$13,013		\$13,013	\$615	\$13,628
FD621Transit Fund	100	0.934 %	\$1,759		\$1,759	\$83	\$1,842
Recreation Facilities	250	2.334 %	\$4,396		\$4,396	\$208	\$4,604
Long Range Planning	90	0.840 %	\$1,583		\$1,583	\$75	\$1,658
Building and Safety	230	2.148 %	\$4,045		\$4,045	\$191	\$4,236
Development Review	130	1.214 %	\$2,286		\$2,286	\$108	\$2,394
Economic Development	10	0.093 %	\$176		\$176	\$8	\$184
Natural Resource Protection	30	0.280 %	\$528		\$528	\$25	\$553
Information Services	80	0.747 %	\$1,407		\$1,407	\$67	\$1,474
Community Development Admin	160	1.494 %	\$2,814		\$2,814	\$133	\$2,947
Parks Maintenance	620	5.789 %	\$10,903		\$10,903	\$516	\$11,419
Streets Maintenance	90	0.840 %	\$1,583		\$1,583	\$75	\$1,658
Traffic Signals & Lighting	30	0.280 %	\$528		\$528	\$25	\$553
Youth Services	100	0.934 %	\$1,759		\$1,759	\$83	\$1,842
Community Services	80	0.747 %	\$1,407		\$1,407	\$67	\$1,474
Ranger Program	40	0.373 %	\$703		\$703	\$33	\$736
Aquatics	240	2.241 %	\$4,221		\$4,221	\$200	\$4,421
Patrol	800	7.470 %	\$14,068		\$14,068	\$665	\$14,733
Investigations	240	2.241 %	\$4,221		\$4,221	\$200	\$4,421
Police Support Services	565	5.275 %	\$9,936		\$9,936	\$470	\$10,406
Neighborhood Services	60	0.560 %	\$1,055		\$1,055	\$50	\$1,105
Traffic Safety	10	0.093 %	\$176		\$176	\$8	\$184
Emergency Response	825	7.703 %	\$14,508		\$14,508	\$686	\$15,194
Hazard Prevention	150	1.401 %	\$2,638		\$2,638	\$125	\$2,763
Golf Course	80	0.747 %	\$1,407		\$1,407	\$67	\$1,474
Fire Apparatus Service	10	0.093 %	\$176		\$176	\$8	\$184
City Council	60	0.560 %	\$1,055		\$1,055		\$1,055

Network Services

Detail allocation of

Telephones

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
CIP Project Engineering	240	2.241 %	\$4,221		\$4,221	\$200	\$4,421
Urban Forest Services	110	1.027 %	\$1,934		\$1,934	\$91	\$2,025
Swim Center Maintenance	10	0.093 %	\$176		\$176	\$8	\$184
FD705 Whale Rock Fund	50	0.467 %	\$879		\$879	\$42	\$921
All Other	200	1.867 %	\$3,517		\$3,517	\$166	\$3,683
Housing Policy/Homelessness	40	0.373 %	\$703		\$703	\$33	\$736
Wellness Program	10	0.093 %	\$176		\$176	\$8	\$184
Community Services Group	40	0.373 %	\$703		\$703		\$703
Tourism and Bid Promotion	10	0.093 %	\$176		\$176	\$8	\$184
Solid Waste Recycling	20	0.192 %	\$351		\$351	\$16	\$367
Total	10,710	100.000 %	\$188,342		\$188,342	\$8,175	\$196,517

(A) Alloc basis:

Number of Telephones by Fund/Department

Source:

Network Services

Detail allocation of

Cuesta

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD602 Sewer Fund	1	100.000 %	\$2,967		\$2,967	\$116	\$3,083
Total	1	100.000 %	\$2,967		\$2,967	\$116	\$3,083

(A) Alloc basis:

Source:

Network Services

Detail allocation of

South Hills

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Police Administration	300	23.077 %	\$21,756		\$21,756	\$2,716	\$24,472
Fire Administration	200	15.385 %	\$14,504		\$14,504	\$1,811	\$16,315
FD601 Water Fund	150	11.538 %	\$10,878		\$10,878	\$1,358	\$12,236
FD602 Sewer Fund	150	11.538 %	\$10,878		\$10,878	\$1,358	\$12,236
Public Works Administration	200	15.385 %	\$14,504		\$14,504	\$1,811	\$16,315
Traffic Signals & Lighting	100	7.692 %	\$7,252		\$7,252	\$905	\$8,157
FD621Transit Fund	200	15.385 %	\$14,502		\$14,502	\$1,812	\$16,314
Total	1,300	100.000 %	\$94,274		\$94,274	\$11,771	\$106,045

(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 %	\$15,347		\$15,347	\$730	\$16,077
Fire Administration	2	28.571 %	\$15,347		\$15,347	\$730	\$16,077
Public Works Administration	1	14.286 %	\$7,674		\$7,674	\$365	\$8,039
FD705 Whale Rock Fund	2	28.572 %	\$15,347		\$15,347	\$730	\$16,077
Total	7	100.000 %	\$53,715		\$53,715	\$2,555	\$56,270

(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>
FD601 Water Fund	1,640	16.161 %	\$2,028		\$2,028	\$79	\$2,107
FD602 Sewer Fund	1,639	16.151 %	\$2,027		\$2,027	\$79	\$2,106
Community Development Admin	6,869	67.688 %	\$8,493		\$8,493	\$332	\$8,825
Total	10,148	100.000 %	\$12,548		\$12,548	\$490	\$13,038

(A) Alloc basis:

Source:

	<u>Total</u>	<u>Network Services & Desktop Support</u>	<u>Enterprise Apps</u>	<u>MDC Support</u>	<u>Tablet Support</u>	<u>Server Support</u>	<u>Network Support</u>	<u>Radios</u>	<u>Telemetry</u>
City Council	\$38,781	\$4,483	\$12,481		\$248	\$692	\$2,739		
City Administration	\$22,151	\$5,380	\$9,984		\$495	\$834	\$3,150	\$194	
Community Services Group	\$7,594	\$1,793	\$4,992		\$99				
City Attorney	\$24,234	\$7,173	\$7,488		\$347	\$1,117	\$6,164		
City Clerk	\$29,653	\$3,587	\$9,984		\$297	\$2,324	\$9,588		
Finance	\$71,725	\$12,554	\$32,449		\$644	\$12,594	\$7,670		
Network Services	\$18,721		\$18,721						
Information Services	\$58,532	\$9,350	\$22,156		\$441	\$21,093	\$3,988		
Human Resources	\$41,128	\$11,811	\$16,113		\$823	\$1,846	\$7,210		
Risk Management	\$5								
Wellness Program	\$184								
Public Works Administration	\$64,134	\$5,905	\$16,113		\$493	\$4,851	\$5,216		
Facilities Maintenance	\$34,576	\$2,953	\$13,428		\$177	\$8,327	\$2,301	\$1,103	
Fleet	\$24,463	\$3,937	\$12,084		\$295	\$4,536	\$2,607	\$441	
CIP Project Engineering	\$81,680	\$19,685	\$40,283		\$706	\$7,011	\$7,976	\$1,543	
Transportation/Plan Engineering	\$41,364	\$8,858	\$16,113		\$177	\$11,214	\$3,528		
Economic Development	\$4,915	\$985	\$2,685		\$59	\$157	\$614	\$221	
Natural Resource Protection	\$14,057	\$2,953	\$8,056		\$177	\$472	\$1,841		
Tourism and Bid Promotion	\$6,511	\$739	\$4,699		\$118	\$157	\$614		
Community Promotion	\$917	\$246	\$671						
Community Development Admin	\$59,742	\$4,921	\$13,428		\$415	\$12,746	\$7,517		
Commissions & Committees	\$13,780	\$13,780							
Development Review	\$67,594	\$9,843	\$34,911		\$647	\$11,823	\$7,976		
Long Range Planning	\$28,499	\$6,890			\$118	\$10,900			
Building and Safety	\$65,379	\$12,302	\$30,883		\$353	\$11,744	\$4,909	\$882	
Housing Policy/Homelessness	\$6,551	\$2,953	\$2,685		\$177				
Parks Maintenance	\$78,802	\$13,780	\$32,226		\$59	\$6,089	\$2,914	\$3,307	
Swim Center Maintenance	\$11,227	\$1,968	\$2,685			\$4,242	\$2,148		
Urban Forest Services	\$26,350	\$1,968	\$8,056		\$353	\$4,242	\$307	\$441	
Streets Maintenance	\$62,184	\$10,826	\$29,541			\$5,617	\$2,914	\$2,645	
Traffic Signals & Lighting	\$37,260	\$1,968	\$5,371			\$10,134	\$1,688	\$441	
Stormwater and Flood Control	\$25,715	\$3,937	\$16,489		\$70	\$4,536	\$460	\$221	
Solid Waste Recycling	\$4,485	\$981	\$2,961		\$176				
Recreation Administration	\$24,428	\$5,905	\$10,742		\$435	\$923	\$2,914		
Recreation Facilities	\$18,513	\$1,968	\$2,685		\$59	\$314	\$8,437	\$441	
Youth Services	\$104,192	\$9,843	\$5,371		\$235	\$1,532	\$4,909		
Community Services	\$16,764	\$5,905	\$5,371		\$177	\$923	\$2,914		
Ranger Program	\$24,208	\$8,858	\$8,056		\$177	\$1,394	\$4,295	\$662	
Aquatics	\$18,564	\$5,905	\$2,685		\$177	\$923	\$4,448		

Network Services Departmental Cost Allocation Summary						
	<u>Cell Phones</u>	<u>Cellular Data Services</u>	<u>Telephones</u>	<u>Cuesta</u>	<u>South Hills</u>	<u>Tassajara</u> <u>Direct Dept Exp</u>
City Council	\$17,048	\$35	\$1,055			
City Administration		\$4	\$2,110			
Community Services Group		\$7	\$703			
City Attorney		\$11	\$1,934			
City Clerk		\$4	\$3,869			
Finance		\$11	\$5,803			
Network Services						
Information Services		\$30	\$1,474			
Human Resources		\$10	\$3,315			
Risk Management		\$5				
Wellness Program			\$184			
Public Works Administration		\$20	\$7,182		\$16,315	\$8,039
Facilities Maintenance		\$25	\$6,262			
Fleet		\$10	\$553			
CIP Project Engineering		\$55	\$4,421			
Transportation/Plan Engineering			\$1,474			
Economic Development		\$10	\$184			
Natural Resource Protection		\$5	\$553			
Tourism and Bid Promotion			\$184			
Community Promotion						
Community Development Admin	\$8,933	\$10	\$2,947			\$8,825
Commissions & Committees						
Development Review			\$2,394			
Long Range Planning	\$8,933		\$1,658			
Building and Safety		\$70	\$4,236			
Housing Policy/Homelessness			\$736			
Parks Maintenance	\$8,933	\$75	\$11,419			
Swim Center Maintenance			\$184			
Urban Forest Services	\$8,933	\$25	\$2,025			
Streets Maintenance	\$8,933	\$50	\$1,658			
Traffic Signals & Lighting	\$8,933	\$15	\$553		\$8,157	
Stormwater and Flood Control		\$2				
Solid Waste Recycling			\$367			
Recreation Administration		\$10	\$3,499			
Recreation Facilities		\$5	\$4,604			
Youth Services	\$80,395	\$65	\$1,842			
Community Services			\$1,474			
Ranger Program		\$30	\$736			
Aquatics		\$5	\$4,421			

	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>
Golf Course	\$21,266	\$5,905	\$10,742		\$59	\$923	\$2,148		
Police Administration	\$93,497	\$9,843	\$17,456		\$59	\$1,532	\$7,823	\$1,103	
Patrol	\$323,615	\$41,338	\$115,477	\$83,521		\$12,353	\$23,009	\$14,989	
Investigations	\$90,636	\$12,795	\$45,654			\$7,895	\$5,522	\$5,291	
Police Support Services	\$136,206	\$17,716	\$51,025		\$295	\$4,733	\$50,468	\$1,543	
Neighborhood Services	\$21,439	\$6,890	\$2,685			\$6,972	\$2,455	\$1,322	
Traffic Safety	\$24,690	\$985	\$10,742			\$6,049	\$4,295	\$2,425	
Fire Administration	\$55,208	\$3,937	\$10,742		\$295	\$609	\$3,681	\$1,103	
Emergency Response	\$279,262	\$47,244	\$120,849	\$25,520	\$295	\$15,240	\$37,737	\$16,973	
Hazard Prevention	\$41,910	\$6,397	\$14,771		\$353	\$10,919	\$4,448	\$2,204	
Fire Apparatus Service	\$8,077	\$1,968	\$5,371		\$235	\$314			
FD208 Tourism Bid Fund	\$153						\$153		
FD601 Water Fund	\$255,801	\$34,448	\$86,178		\$2,130	\$30,913	\$31,294	\$7,054	\$1,479
FD602 Sewer Fund	\$231,060	\$29,527	\$87,790		\$1,704	\$34,233	\$36,361	\$3,299	\$1,045
FD611 Parking Fund	\$98,015	\$13,780	\$24,170	\$4,640	\$416	\$2,160	\$38,043	\$1,103	
FD621Transit Fund	\$47,775	\$2,953	\$8,056		\$118	\$8,327	\$3,988	\$6,172	
FD705 Whale Rock Fund	\$58,835	\$2,953	\$10,742		\$36	\$14,219	\$4,755		\$174
FD711 Hazardous Mat Task Force Fund	\$985	\$985							
All Other	\$214,680	\$9,350			\$915	\$97,725	\$102,471	\$441	
Total	\$3,282,672	\$475,907	\$1,085,096	\$113,681	\$16,134	\$420,423	\$482,607	\$77,564	\$2,698

Network Services Departmental Cost Allocation Summary							
	<u>Cell Phones</u>	<u>Cellular Data Services</u>	<u>Telephones</u>	<u>Cuesta</u>	<u>South Hills</u>	<u>Tassajara</u>	<u>Direct Dept Exp</u>
Golf Course		\$15	\$1,474				
Police Administration		\$30	\$15,102		\$24,472	\$16,077	
Patrol	\$17,865	\$330	\$14,733				
Investigations	\$8,933	\$125	\$4,421				
Police Support Services		\$20	\$10,406				
Neighborhood Services		\$10	\$1,105				
Traffic Safety		\$10	\$184				
Fire Administration		\$55	\$2,394		\$16,315	\$16,077	
Emergency Response		\$210	\$15,194				
Hazard Prevention		\$55	\$2,763				
Fire Apparatus Service		\$5	\$184				
FD208 Tourism Bid Fund							
FD601 Water Fund	\$35,731	\$259	\$11,972		\$12,236		\$2,107
FD602 Sewer Fund	\$8,933	\$245	\$10,498	\$3,083	\$12,236		\$2,106
FD611 Parking Fund		\$75	\$13,628				
FD621Transit Fund		\$5	\$1,842		\$16,314		
FD705 Whale Rock Fund	\$8,933	\$25	\$921			\$16,077	
FD711 Hazardous Mat Task Force Fund							
All Other		\$95	\$3,683				
Total	\$231,436	\$2,173	\$196,517	\$3,083	\$106,045	\$56,270	\$13,038

SCHEDULE 9.01

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:	\$1,105,991			\$1,105,991
Allocated additions:				
10000000 - Building Charge	\$4,806		\$4,806	
1011001 - City Administration	\$46,671	\$12,552	\$59,223	
1011501 - City Attorney	\$12,515	\$1,682	\$14,197	
1011021 - City Clerk	\$2,738	\$539	\$3,277	
1012000 - Finance	\$17,465	\$3,350	\$20,815	
1011101 - Network Services	\$53,521	\$5,011	\$58,532	
1011103 - Information Services		\$11,775	\$11,775	
1012006 - Finance Support Services		\$1,194	\$1,194	
1013001 - Human Resources		\$29,619	\$29,619	
1013003 - Wellness Program		\$204	\$204	
1015005 - Facilities Maintenance		\$7,721	\$7,721	
8020000 - Insurance ISF Fund		\$69,647	\$69,647	
Total allocated additions:	<u>\$137,716</u>	<u>\$143,294</u>	<u>\$281,010</u>	<u>\$281,010</u>
Total to be allocated	<u>\$1,243,707</u>	<u>\$143,294</u>		<u>\$1,387,001</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	\$704,487	\$89,681	\$327,798	\$287,008
FRINGE BENEFITS	\$303,425	\$38,626	\$141,184	\$123,615
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$98,079	\$12,485	\$45,636	\$39,958
Departmental Expenditures	\$1,105,991	\$140,792	\$514,618	\$450,581
Additions: 1st				
Other	\$137,716	\$137,716		
Functional Cost	\$1,243,707	\$278,508	\$514,618	\$450,581
Reallocate Admin		(\$278,508)	\$148,493	\$130,015
Allocable Costs	\$1,243,707		\$663,111	\$580,596
1st Allocation	\$1,243,707		\$663,111	\$580,596
Additions: 2nd				
Other	\$143,294	\$143,294		
Functional Cost	\$143,294	\$143,294		
Reallocate Admin		(\$143,294)	\$76,400	\$66,894
Allocable Costs	\$143,294		\$76,400	\$66,894
2nd Allocation	\$143,294		\$76,400	\$66,894
Total allocated	\$1,387,001		\$739,511	\$647,490

Information Services

Detail allocation of

Information Services

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Network Services	356	7.651 %	\$50,734		\$50,734		\$50,734
Public Works Administration	178	3.825 %	\$25,367		\$25,367	\$3,594	\$28,961
Community Development Admin	1,481	31.829 %	\$211,061		\$211,061	\$29,902	\$240,963
FD601 Water Fund	174	3.740 %	\$24,797		\$24,797	\$3,513	\$28,310
FD602 Sewer Fund	174	3.740 %	\$24,797		\$24,797	\$3,513	\$28,310
Fire Administration	414	8.897 %	\$59,000		\$59,000	\$8,359	\$67,359
Police Administration	679	14.593 %	\$96,766		\$96,766	\$13,709	\$110,475
Recreation Administration	135	2.901 %	\$19,239		\$19,239	\$2,726	\$21,965
City Administration	412	8.855 %	\$58,715		\$58,715		\$58,715
City Attorney	101	2.171 %	\$14,394		\$14,394		\$14,394
Stormwater and Flood Control	322	6.920 %	\$45,889		\$45,889	\$6,501	\$52,390
FD705 Whale Rock Fund	15	0.322 %	\$2,138		\$2,138	\$303	\$2,441
FD621Transit Fund	50	1.075 %	\$7,126		\$7,126	\$1,010	\$8,136
FD611 Parking Fund	116	2.493 %	\$16,531		\$16,531	\$2,342	\$18,873
All Other	46	0.988 %	\$6,557		\$6,557	\$928	\$7,485
Total	4,653	100.000 %	\$663,111		\$663,111	\$76,400	\$739,511

(A) Alloc basis:

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

Source:

Information Services

Detail allocation of

Enterprise Apps

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Urban Forest Services	300	0.738 %	\$4,282		\$4,282	\$557	\$4,839
Facilities Maintenance	500	1.229 %	\$7,137		\$7,137	\$929	\$8,066
Streets Maintenance	1,100	2.704 %	\$15,701		\$15,701	\$2,044	\$17,745
Stormwater and Flood Control	614	1.509 %	\$8,764		\$8,764	\$1,141	\$9,905
Traffic Signals & Lighting	200	0.492 %	\$2,855		\$2,855	\$372	\$3,227
Transportation/Plan Engineering	600	1.475 %	\$8,564		\$8,564	\$1,115	\$9,679
Recreation Administration	400	0.983 %	\$5,709		\$5,709	\$743	\$6,452
Recreation Facilities	100	0.246 %	\$1,427		\$1,427	\$186	\$1,613
Youth Services	200	0.492 %	\$2,855		\$2,855	\$372	\$3,227
Community Services	200	0.492 %	\$2,855		\$2,855	\$372	\$3,227
Ranger Program	300	0.738 %	\$4,282		\$4,282	\$557	\$4,839
Aquatics	100	0.246 %	\$1,427		\$1,427	\$186	\$1,613
Golf Course	400	0.983 %	\$5,709		\$5,709	\$743	\$6,452
Police Administration	650	1.598 %	\$9,278		\$9,278	\$1,208	\$10,486
Patrol	4,300	10.571 %	\$61,375		\$61,375	\$7,990	\$69,365
Investigations	1,700	4.179 %	\$24,265		\$24,265	\$3,159	\$27,424
Police Support Services	1,900	4.671 %	\$27,119		\$27,119	\$3,530	\$30,649
Neighborhood Services	100	0.246 %	\$1,427		\$1,427	\$186	\$1,613
Traffic Safety	400	0.983 %	\$5,709		\$5,709	\$743	\$6,452
Fire Administration	400	0.983 %	\$5,709		\$5,709	\$743	\$6,452
Emergency Response	4,500	11.063 %	\$64,230		\$64,230	\$8,361	\$72,591
Hazard Prevention	550	1.352 %	\$7,850		\$7,850	\$1,022	\$8,872
FD601 Water Fund	3,209	7.889 %	\$45,803		\$45,803	\$5,963	\$51,766
FD602 Sewer Fund	3,269	8.036 %	\$46,659		\$46,659	\$6,074	\$52,733
FD621Transit Fund	300	0.738 %	\$4,282		\$4,282	\$557	\$4,839
FD705 Whale Rock Fund	400	0.983 %	\$5,709		\$5,709	\$743	\$6,452
City Administration	400	0.983 %	\$5,709		\$5,709		\$5,709
Economic Development	100	0.246 %	\$1,427		\$1,427	\$186	\$1,613
Natural Resource Protection	300	0.738 %	\$4,282		\$4,282	\$557	\$4,839
Community Promotion	25	0.061 %	\$357		\$357	\$46	\$403
City Attorney	300	0.738 %	\$4,282		\$4,282		\$4,282
City Clerk	400	0.983 %	\$5,709		\$5,709		\$5,709
Finance	1,300	3.196 %	\$18,555		\$18,555		\$18,555
Network Services	750	1.844 %	\$10,705		\$10,705		\$10,705
Information Services	825	2.028 %	\$11,775		\$11,775		\$11,775
Human Resources	600	1.475 %	\$8,564		\$8,564	\$1,115	\$9,679
Community Development Admin	500	1.229 %	\$7,137		\$7,137	\$929	\$8,066
Building and Safety	1,150	2.827 %	\$16,414		\$16,414	\$2,137	\$18,551
Public Works Administration	600	1.475 %	\$8,564		\$8,564	\$1,115	\$9,679
Parks Maintenance	1,200	2.950 %	\$17,128		\$17,128	\$2,230	\$19,358
Swim Center Maintenance	100	0.246 %	\$1,427		\$1,427	\$186	\$1,613

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>
Fire Apparatus Service	200	0.492 %	\$2,855		\$2,855	\$372	\$3,227
Fleet	450	1.106 %	\$6,423		\$6,423	\$836	\$7,259
FD611 Parking Fund	900	2.213 %	\$12,846		\$12,846	\$1,672	\$14,518
CIP Project Engineering	1,500	3.688 %	\$21,410		\$21,410	\$2,787	\$24,197
Development Review	1,300	3.196 %	\$18,555		\$18,555	\$2,415	\$20,970
City Council	500	1.229 %	\$7,137		\$7,137		\$7,137
Tourism and Bid Promotion	175	0.430 %	\$2,498		\$2,498	\$325	\$2,823
Community Services Group	200	0.492 %	\$2,855		\$2,855		\$2,855
Housing Policy/Homelessness	100	0.246 %	\$1,427		\$1,427	\$186	\$1,613
Solid Waste Recycling	110	0.270 %	\$1,573		\$1,573	\$204	\$1,777
Total	40,677	100.000 %	\$580,596		\$580,596	\$66,894	\$647,490

(A) Alloc basis:

Source:

Information Services

Departmental Cost

Allocation Summary

	<u>Total</u>	<u>Information Services</u>	<u>Enterprise Apps</u>
City Council	\$7,137		\$7,137
City Administration	\$64,424	\$58,715	\$5,709
Community Services Group	\$2,855		\$2,855
City Attorney	\$18,676	\$14,394	\$4,282
City Clerk	\$5,709		\$5,709
Finance	\$18,555		\$18,555
Network Services	\$61,439	\$50,734	\$10,705
Information Services	\$11,775		\$11,775
Human Resources	\$9,679		\$9,679
Public Works Administration	\$38,640	\$28,961	\$9,679
Facilities Maintenance	\$8,066		\$8,066
Fleet	\$7,259		\$7,259
CIP Project Engineering	\$24,197		\$24,197
Transportation/Plan Engineering	\$9,679		\$9,679
Economic Development	\$1,613		\$1,613
Natural Resource Protection	\$4,839		\$4,839
Tourism and Bid Promotion	\$2,823		\$2,823
Community Promotion	\$403		\$403
Community Development Admin	\$249,029	\$240,963	\$8,066
Development Review	\$20,970		\$20,970
Building and Safety	\$18,551		\$18,551
Housing Policy/Homelessness	\$1,613		\$1,613
Parks Maintenance	\$19,358		\$19,358
Swim Center Maintenance	\$1,613		\$1,613
Urban Forest Services	\$4,839		\$4,839
Streets Maintenance	\$17,745		\$17,745
Traffic Signals & Lighting	\$3,227		\$3,227
Stormwater and Flood Control	\$62,295	\$52,390	\$9,905
Solid Waste Recycling	\$1,777		\$1,777
Recreation Administration	\$28,417	\$21,965	\$6,452
Recreation Facilities	\$1,613		\$1,613
Youth Services	\$3,227		\$3,227
Community Services	\$3,227		\$3,227
Ranger Program	\$4,839		\$4,839
Aquatics	\$1,613		\$1,613
Golf Course	\$6,452		\$6,452
Police Administration	\$120,961	\$110,475	\$10,486
Patrol	\$69,365		\$69,365
Investigations	\$27,424		\$27,424
Police Support Services	\$30,649		\$30,649
Neighborhood Services	\$1,613		\$1,613

Information Services
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Information Services</u>	<u>Enterprise Apps</u>
Traffic Safety	\$6,452		\$6,452
Fire Administration	\$73,811	\$67,359	\$6,452
Emergency Response	\$72,591		\$72,591
Hazard Prevention	\$8,872		\$8,872
Fire Apparatus Service	\$3,227		\$3,227
FD601 Water Fund	\$80,076	\$28,310	\$51,766
FD602 Sewer Fund	\$81,043	\$28,310	\$52,733
FD611 Parking Fund	\$33,391	\$18,873	\$14,518
FD621Transit Fund	\$12,975	\$8,136	\$4,839
FD705 Whale Rock Fund	\$8,893	\$2,441	\$6,452
All Other	\$7,485	\$7,485	
Total	\$1,387,001	\$739,511	\$647,490

SCHEDULE 10.01

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

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$133,712			\$133,712
Allocated additions:				
1011001 - City Administration	\$1,546	\$417	\$1,963	
1011501 - City Attorney	\$1,513	\$204	\$1,717	
1012000 - Finance	\$6,572	\$1,012	\$7,584	
1013001 - Human Resources		\$108	\$108	
8020000 - Insurance ISF Fund		\$378	\$378	
Total allocated additions:	<u>\$9,631</u>	<u>\$2,119</u>	<u>\$11,750</u>	<u>\$11,750</u>
Total to be allocated	<u>\$143,343</u>	<u>\$2,119</u>		<u>\$145,462</u>

	Total	General & Admin	General Support Services	Parking
Finance Support Services				
Schedule of costs to be allocated by function				
<u>Other Expense and Cost</u>				
SALARIES & WAGES				
FRINGE BENEFITS				
<u>Other Expense and Cost</u>				
SUPPORT SERVICES	\$89,647		\$89,647	
PARKING	\$44,065			\$44,065
Departmental Expenditures	\$133,712		\$89,647	\$44,065
Additions: 1st				
Other	\$9,631	\$9,631		
Functional Cost	\$143,343	\$9,631	\$89,647	\$44,065
Reallocate Admin		(\$9,631)	\$6,457	\$3,174
Allocable Costs	\$143,343		\$96,104	\$47,239
1st Allocation	\$143,343		\$96,104	\$47,239
Additions: 2nd				
Other	\$2,119	\$2,119		
Functional Cost	\$2,119	\$2,119		
Reallocate Admin		(\$2,119)	\$1,421	\$698
Allocable Costs	\$2,119		\$1,421	\$698
2nd Allocation	\$2,119		\$1,421	\$698
Total allocated	\$145,462		\$97,525	\$47,937

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	173,273	0.195 %	\$187		\$187		\$187
Cultural Activities	332,351	0.373 %	\$359		\$359	\$6	\$365
Economic Development	588,878	0.662 %	\$636		\$636	\$10	\$646
Natural Resource Protection	646,613	0.727 %	\$698		\$698	\$11	\$709
Community Promotion	417,721	0.469 %	\$451		\$451	\$7	\$458
City Attorney	964,100	1.083 %	\$1,041		\$1,041		\$1,041
City Clerk	567,513	0.638 %	\$613		\$613		\$613
Finance	1,795,348	2.017 %	\$1,939		\$1,939		\$1,939
Network Services	2,856,721	3.210 %	\$3,085		\$3,085		\$3,085
Human Resources	1,363,656	1.532 %	\$1,473		\$1,473	\$24	\$1,497
Insurance ISF Fund	3,361,435	3.777 %	\$3,630		\$3,630	\$60	\$3,690
Wellness Program	9,226	0.010 %	\$10		\$10		\$10
Community Development Admin	901,725	1.013 %	\$974		\$974	\$16	\$990
Commissions & Committees	15,291	0.017 %	\$17		\$17		\$17
Development Review	2,507,040	2.817 %	\$2,707		\$2,707	\$44	\$2,751
Building and Safety	2,506,262	2.816 %	\$2,706		\$2,706	\$44	\$2,750
Public Works Administration	606,828	0.682 %	\$655		\$655	\$11	\$666
Parks Maintenance	2,926,873	3.289 %	\$3,161		\$3,161	\$52	\$3,213
Swim Center Maintenance	449,101	0.505 %	\$485		\$485	\$8	\$493
Urban Forest Services	449,130	0.505 %	\$485		\$485	\$8	\$493
Facilities Maintenance	1,231,266	1.384 %	\$1,330		\$1,330	\$22	\$1,352
Streets Maintenance	1,313,626	1.476 %	\$1,419		\$1,419	\$23	\$1,442
Stormwater and Flood Control	944,270	1.061 %	\$1,020		\$1,020	\$17	\$1,037
Traffic Signals & Lighting	553,073	0.621 %	\$597		\$597	\$10	\$607
Fleet	1,011,969	1.137 %	\$1,093		\$1,093	\$18	\$1,111
City Administration	1,115,952	1.254 %	\$1,205		\$1,205		\$1,205
Transportation/Plan Engineering	891,289	1.001 %	\$962		\$962	\$16	\$978
Recreation Administration	759,597	0.854 %	\$820		\$820	\$13	\$833
Recreation Facilities	234,614	0.264 %	\$253		\$253	\$4	\$257
Youth Services	971,662	1.092 %	\$1,049		\$1,049	\$17	\$1,066
Ranger Program	508,601	0.571 %	\$549		\$549	\$9	\$558
Aquatics	579,746	0.651 %	\$626		\$626	\$10	\$636
Police Administration	1,469,923	1.652 %	\$1,587		\$1,587	\$26	\$1,613
Patrol	9,753,373	10.959 %	\$10,532		\$10,532	\$173	\$10,705
Investigations	2,923,797	3.285 %	\$3,157		\$3,157	\$52	\$3,209
Neighborhood Services	228,265	0.256 %	\$246		\$246	\$4	\$250
Traffic Safety	862,135	0.969 %	\$931		\$931	\$15	\$946
Fire Administration	1,258,603	1.414 %	\$1,359		\$1,359	\$22	\$1,381
Emergency Response	11,494,300	12.915 %	\$12,412		\$12,412	\$204	\$12,616
Hazard Prevention	735,525	0.826 %	\$794		\$794	\$13	\$807
Training Services	82,496	0.093 %	\$89		\$89	\$1	\$90

Finance Support Services
Detail allocation of
General Support Services

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Fire Station	38,314	0.043 %	\$41		\$41	\$1	\$42
Disaster Assistance	38,550	0.043 %	\$42		\$42	\$1	\$43
FD202 Downtown Bid Fund	249,074	0.280 %	\$269		\$269	\$4	\$273
FD601 Water Fund	5,967,217	6.705 %	\$6,444		\$6,444	\$106	\$6,550
FD611 Parking Fund	2,133,271	2.397 %	\$2,304		\$2,304	\$38	\$2,342
FD602 Sewer Fund	6,945,877	7.805 %	\$7,501		\$7,501	\$123	\$7,624
Golf Course	599,587	0.674 %	\$647		\$647	\$11	\$658
FD705 Whale Rock Fund	960,111	1.079 %	\$1,037		\$1,037	\$17	\$1,054
Information Services	1,105,991	1.243 %	\$1,194		\$1,194		\$1,194
FD208 Tourism Bid Fund	997,909	1.121 %	\$1,078		\$1,078	\$18	\$1,096
FD621Transit Fund	691,854	0.777 %	\$747		\$747	\$12	\$759
FD206 Law Enforcement Grant Fund	71,259	0.080 %	\$77		\$77	\$1	\$78
Fire Apparatus Service	377,035	0.424 %	\$407		\$407	\$7	\$414
Police Support Services	2,381,005	2.675 %	\$2,571		\$2,571	\$42	\$2,613
Community Services	384,912	0.433 %	\$416		\$416	\$7	\$423
FD711 Hazardous Mat Task Force Fund	102,220	0.115 %	\$110		\$110	\$2	\$112
Human Relations	579,489	0.651 %	\$626		\$626	\$10	\$636
CIP Project Engineering	2,269,244	2.550 %	\$2,450		\$2,450	\$40	\$2,490
Community Services Group	315,986	0.355 %	\$341		\$341		\$341
Risk Management	1,598	0.002 %	\$2		\$2		\$2
Water Administration/Engineering	1,709	0.002 %	\$2		\$2		\$2
Solid Waste Recycling	119,370	0.134 %	\$129		\$129	\$2	\$131
Finance Non Departmental	292,146	0.328 %	\$315		\$315	\$9	\$324
Parking Admin	9,386	0.012 %	\$12		\$12		\$12
Total	88,996,281	100.000 %	\$96,104		\$96,104	\$1,421	\$97,525

(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	10,880	24.931 %	\$11,777		\$11,777	\$202	\$11,979
Network Services	5,440	12.466 %	\$5,889		\$5,889		\$5,889
City Administration	680	1.558 %	\$736		\$736		\$736
Building and Safety	18,480	42.346 %	\$20,004		\$20,004	\$344	\$20,348
Recreation Administration	8,160	18.699 %	\$8,833		\$8,833	\$152	\$8,985
Total	43,640	100.000 %	\$47,239		\$47,239	\$698	\$47,937

(A) Alloc basis: Parking Fee Charged by Department

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

Finance Support Services
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Support Services</u>	<u>Parking</u>
City Council	\$187	\$187	
City Administration	\$1,941	\$1,205	\$736
Community Services Group	\$341	\$341	
City Attorney	\$1,041	\$1,041	
City Clerk	\$613	\$613	
Finance	\$1,939	\$1,939	
Network Services	\$8,974	\$3,085	\$5,889
Information Services	\$1,194	\$1,194	
Human Resources	\$1,497	\$1,497	
Risk Management	\$2	\$2	
Wellness Program	\$10	\$10	
Public Works Administration	\$12,645	\$666	\$11,979
Facilities Maintenance	\$1,352	\$1,352	
Fleet	\$1,111	\$1,111	
CIP Project Engineering	\$2,490	\$2,490	
Transportation/Plan Engineering	\$978	\$978	
Insurance ISF Fund	\$3,690	\$3,690	
Cultural Activities	\$365	\$365	
Economic Development	\$646	\$646	
Natural Resource Protection	\$709	\$709	
Community Promotion	\$458	\$458	
Finance Non Departmental	\$324	\$324	
Community Development Admin	\$990	\$990	
Commissions & Committees	\$17	\$17	
Development Review	\$2,751	\$2,751	
Building and Safety	\$23,098	\$2,750	\$20,348
Human Relations	\$636	\$636	
Parks Maintenance	\$3,213	\$3,213	
Swim Center Maintenance	\$493	\$493	
Urban Forest Services	\$493	\$493	
Streets Maintenance	\$1,442	\$1,442	
Traffic Signals & Lighting	\$607	\$607	
Parking Admin	\$12	\$12	
Stormwater and Flood Control	\$1,037	\$1,037	
Water Administration/Engineering	\$2	\$2	
Solid Waste Recycling	\$131	\$131	
Recreation Administration	\$9,818	\$833	\$8,985
Recreation Facilities	\$257	\$257	
Youth Services	\$1,066	\$1,066	
Community Services	\$423	\$423	

Finance Support Services
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Support Services</u>	<u>Parking</u>
Ranger Program	\$558	\$558	
Aquatics	\$636	\$636	
Golf Course	\$658	\$658	
Police Administration	\$1,613	\$1,613	
Patrol	\$10,705	\$10,705	
Investigations	\$3,209	\$3,209	
Police Support Services	\$2,613	\$2,613	
Neighborhood Services	\$250	\$250	
Traffic Safety	\$946	\$946	
Fire Administration	\$1,381	\$1,381	
Emergency Response	\$12,616	\$12,616	
Hazard Prevention	\$807	\$807	
Training Services	\$90	\$90	
Fire Apparatus Service	\$414	\$414	
Fire Station	\$42	\$42	
Disaster Assistance	\$43	\$43	
FD202 Downtown Bid Fund	\$273	\$273	
FD206 Law Enforcement Grant Fund	\$78	\$78	
FD208 Tourism Bid Fund	\$1,096	\$1,096	
FD601 Water Fund	\$6,550	\$6,550	
FD602 Sewer Fund	\$7,624	\$7,624	
FD611 Parking Fund	\$2,342	\$2,342	
FD621Transit Fund	\$759	\$759	
FD705 Whale Rock Fund	\$1,054	\$1,054	
FD711 Hazardous Mat Task Force Fund	\$112	\$112	
Total	\$145,462	\$97,525	\$47,937

SCHEDULE 11.01

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

- **Human Resources** – These costs are allocated based on full time equivalent (FTE) by fund/department/division.
- **Other GF Exp** – These costs are associated with expenditures related other contract services. Costs are allocated based on the total expenditures for General Fund Departments.
- **Tuition Reimbursement** – These costs are associated with tuition reimbursement costs. Costs are allocated to General Fund Departments and Funds.

Human Resources
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,363,656			\$1,363,656
Allocated additions:				
10000000 - Building Charge	\$2,922		\$2,922	
1011002 - City Council	\$6,449	\$6,311	\$12,760	
1011001 - City Administration	\$15,761	\$4,255	\$20,016	
1011501 - City Attorney	\$15,431	\$2,073	\$17,504	
1011021 - City Clerk	\$9,885	\$3,096	\$12,981	
1012000 - Finance	\$22,546	\$4,414	\$26,960	
1011101 - Network Services	\$37,707	\$3,421	\$41,128	
1011103 - Information Services	\$8,564	\$1,115	\$9,679	
1012006 - Finance Support Services	\$1,473	\$24	\$1,497	
1013001 - Human Resources		\$1,103	\$1,103	
1013003 - Wellness Program		\$149	\$149	
1015005 - Facilities Maintenance		\$12,687	\$12,687	
8020000 - Insurance ISF Fund		\$52,232	\$52,232	
Total allocated additions:	<u>\$120,738</u>	<u>\$90,880</u>	<u>\$211,618</u>	<u>\$211,618</u>
Total to be allocated	<u><u>\$1,484,394</u></u>	<u><u>\$90,880</u></u>		<u><u>\$1,575,274</u></u>

	Human Resources Schedule of costs to be allocated by function				
	<u>Total</u>	<u>General & Admin</u>	<u>Human Resources</u>	<u>Other GF Exp</u>	<u>Tuition Reimbursement</u>
<u>Wages & Benefits</u>					
SALARIES & WAGES	\$746,829		\$746,829		
FRINGE BENEFITS	\$306,884		\$306,884		
<u>Other Expense and Cost</u>					
SERVICES & SUPPLIES	\$17,434		\$17,434		
CONTRACT SERVICES	\$260,989		\$210,705	\$50,284	
TUITION REIMBURSEMENT	\$31,520				\$31,520
Departmental Expenditures	\$1,363,656		\$1,281,852	\$50,284	\$31,520
Additions: 1st					
Other	\$120,738	\$120,738			
Functional Cost	\$1,484,394	\$120,738	\$1,281,852	\$50,284	\$31,520
Reallocate Admin		(\$120,738)	\$113,495	\$4,452	\$2,791
Allocable Costs	\$1,484,394		\$1,395,347	\$54,736	\$34,311
1st Allocation	\$1,484,394		\$1,395,347	\$54,736	\$34,311
Additions: 2nd					
Other	\$90,880	\$90,880			
Functional Cost	\$90,880	\$90,880			
Reallocate Admin		(\$90,880)	\$85,428	\$3,351	\$2,101
Allocable Costs	\$90,880		\$85,428	\$3,351	\$2,101
2nd Allocation	\$90,880		\$85,428	\$3,351	\$2,101
Total allocated	\$1,575,274		\$1,480,775	\$58,087	\$36,412

Human Resources

Detail allocation of

Human Resources

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Urban Forest Services	300	0.749 %	\$10,445		\$10,445	\$724	\$11,169
Facilities Maintenance	500	1.248 %	\$17,408		\$17,408	\$1,207	\$18,615
Streets Maintenance	1,100	2.745 %	\$38,298		\$38,298	\$2,654	\$40,952
Stormwater and Flood Control	614	1.532 %	\$21,377		\$21,377	\$1,482	\$22,859
Traffic Signals & Lighting	200	0.499 %	\$6,963		\$6,963	\$483	\$7,446
Transportation/Plan Engineering	600	1.497 %	\$20,890		\$20,890	\$1,448	\$22,338
Recreation Administration	400	0.998 %	\$13,927		\$13,927	\$965	\$14,892
Recreation Facilities	100	0.250 %	\$3,482		\$3,482	\$241	\$3,723
Youth Services	200	0.499 %	\$6,963		\$6,963	\$483	\$7,446
Community Services	200	0.499 %	\$6,963		\$6,963	\$483	\$7,446
Ranger Program	300	0.749 %	\$10,445		\$10,445	\$724	\$11,169
Aquatics	100	0.250 %	\$3,482		\$3,482	\$241	\$3,723
Golf Course	400	0.998 %	\$13,927		\$13,927	\$965	\$14,892
Police Administration	650	1.622 %	\$22,631		\$22,631	\$1,569	\$24,200
Patrol	4,300	10.729 %	\$149,712		\$149,712	\$10,376	\$160,088
Investigations	1,700	4.242 %	\$59,188		\$59,188	\$4,102	\$63,290
Police Support Services	1,900	4.741 %	\$66,152		\$66,152	\$4,585	\$70,737
Neighborhood Services	100	0.250 %	\$3,482		\$3,482	\$241	\$3,723
Traffic Safety	400	0.998 %	\$13,927		\$13,927	\$965	\$14,892
Fire Administration	400	0.998 %	\$13,927		\$13,927	\$965	\$14,892
Emergency Response	4,500	11.228 %	\$156,675		\$156,675	\$10,859	\$167,534
Hazard Prevention	550	1.372 %	\$19,149		\$19,149	\$1,327	\$20,476
FD601 Water Fund	3,209	8.007 %	\$111,727		\$111,727	\$7,744	\$119,471
FD602 Sewer Fund	3,269	8.157 %	\$113,816		\$113,816	\$7,888	\$121,704
FD621Transit Fund	300	0.749 %	\$10,445		\$10,445	\$724	\$11,169
FD705 Whale Rock Fund	400	0.998 %	\$13,927		\$13,927	\$965	\$14,892
City Administration	400	0.998 %	\$13,927		\$13,927		\$13,927
Economic Development	100	0.250 %	\$3,482		\$3,482	\$241	\$3,723
Natural Resource Protection	300	0.749 %	\$10,445		\$10,445	\$724	\$11,169
Community Promotion	25	0.062 %	\$870		\$870	\$60	\$930
City Attorney	300	0.749 %	\$10,445		\$10,445		\$10,445
City Clerk	400	0.998 %	\$13,927		\$13,927		\$13,927
Finance	1,300	3.244 %	\$45,262		\$45,262		\$45,262
Network Services	750	1.871 %	\$26,112		\$26,112		\$26,112
Information Services	825	2.059 %	\$28,724		\$28,724		\$28,724
Community Development Admin	500	1.248 %	\$17,408		\$17,408	\$1,207	\$18,615
Building and Safety	1,150	2.869 %	\$40,039		\$40,039	\$2,775	\$42,814
Public Works Administration	600	1.497 %	\$20,890		\$20,890	\$1,448	\$22,338
Parks Maintenance	1,200	2.994 %	\$41,780		\$41,780	\$2,896	\$44,676
Swim Center Maintenance	100	0.250 %	\$3,482		\$3,482	\$241	\$3,723
Fire Apparatus Service	200	0.499 %	\$6,963		\$6,963	\$483	\$7,446

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>
Fleet	450	1.123 %	\$15,667		\$15,667	\$1,086	\$16,753
FD611 Parking Fund	900	2.246 %	\$31,335		\$31,335	\$2,172	\$33,507
CIP Project Engineering	1,500	3.743 %	\$52,225		\$52,225	\$3,620	\$55,845
Development Review	1,300	3.244 %	\$45,262		\$45,262	\$3,137	\$48,399
City Council	500	1.248 %	\$17,408		\$17,408		\$17,408
Tourism and Bid Promotion	175	0.437 %	\$6,093		\$6,093	\$422	\$6,515
Community Services Group	200	0.499 %	\$6,963		\$6,963		\$6,963
Housing Policy/Homelessness	100	0.250 %	\$3,482		\$3,482	\$241	\$3,723
Solid Waste Recycling	110	0.269 %	\$3,828		\$3,828	\$265	\$4,093
Total	<u>40,077</u>	<u>100.000 %</u>	<u>\$1,395,347</u>		<u>\$1,395,347</u>	<u>\$85,428</u>	<u>\$1,480,775</u>

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

Source:

Human Resources

Detail allocation of

Other GF Exp

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Council	173,273	0.256 %	\$140		\$140		\$140
Cultural Activities	332,351	0.491 %	\$269		\$269	\$19	\$288
Economic Development	588,878	0.870 %	\$476		\$476	\$34	\$510
Natural Resource Protection	646,613	0.956 %	\$523		\$523	\$38	\$561
Community Promotion	417,721	0.617 %	\$338		\$338	\$24	\$362
City Attorney	964,100	1.425 %	\$780		\$780		\$780
City Clerk	567,513	0.839 %	\$459		\$459		\$459
Finance	1,795,348	2.654 %	\$1,453		\$1,453		\$1,453
Network Services	2,856,721	4.223 %	\$2,311		\$2,311		\$2,311
Information Services	1,105,991	1.635 %	\$895		\$895		\$895
Finance Support Services	133,712	0.198 %	\$108		\$108		\$108
Human Resources	1,363,656	2.016 %	\$1,103		\$1,103		\$1,103
Wellness Program	9,226	0.014 %	\$7		\$7	\$1	\$8
Community Development Admin	901,725	1.333 %	\$730		\$730	\$53	\$783
Commissions & Committees	15,291	0.023 %	\$12		\$12	\$1	\$13
Development Review	2,507,040	3.706 %	\$2,028		\$2,028	\$147	\$2,175
Building and Safety	2,506,262	3.705 %	\$2,028		\$2,028	\$147	\$2,175
Public Works Administration	606,828	0.897 %	\$491		\$491	\$36	\$527
Parks Maintenance	2,926,873	4.327 %	\$2,368		\$2,368	\$171	\$2,539
Swim Center Maintenance	449,101	0.664 %	\$363		\$363	\$26	\$389
Urban Forest Services	449,130	0.664 %	\$363		\$363	\$26	\$389
Facilities Maintenance	1,231,266	1.820 %	\$996		\$996	\$72	\$1,068
Streets Maintenance	1,313,626	1.942 %	\$1,063		\$1,063	\$77	\$1,140
Stormwater and Flood Control	944,270	1.396 %	\$764		\$764	\$55	\$819
Traffic Signals & Lighting	553,073	0.818 %	\$447		\$447	\$32	\$479
Fleet	1,011,969	1.496 %	\$819		\$819	\$59	\$878
City Administration	1,115,952	1.650 %	\$903		\$903		\$903
Transportation/Plan Engineering	891,289	1.318 %	\$721		\$721	\$52	\$773
Recreation Administration	759,597	1.123 %	\$615		\$615	\$44	\$659
Recreation Facilities	234,614	0.347 %	\$190		\$190	\$14	\$204
Youth Services	971,662	1.436 %	\$786		\$786	\$57	\$843
Community Services	384,912	0.569 %	\$311		\$311	\$23	\$334
Ranger Program	508,601	0.752 %	\$412		\$412	\$30	\$442
Aquatics	579,746	0.857 %	\$469		\$469	\$34	\$503
Golf Course	599,587	0.886 %	\$485		\$485	\$35	\$520
Police Administration	1,469,923	2.173 %	\$1,189		\$1,189	\$86	\$1,275
Patrol	9,753,373	14.417 %	\$7,892		\$7,892	\$571	\$8,463
Investigations	2,923,797	4.322 %	\$2,366		\$2,366	\$171	\$2,537
Police Support Services	2,381,005	3.520 %	\$1,926		\$1,926	\$139	\$2,065
Neighborhood Services	228,265	0.337 %	\$185		\$185	\$13	\$198
Traffic Safety	862,135	1.274 %	\$698		\$698	\$50	\$748

Human Resources
Detail allocation of
Other GF Exp

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Fire Administration	1,258,603	1.860 %	\$1,018		\$1,018	\$74	\$1,092
Emergency Response	11,494,300	16.991 %	\$9,300		\$9,300	\$673	\$9,973
Hazard Prevention	735,525	1.087 %	\$595		\$595	\$43	\$638
Training Services	82,496	0.122 %	\$67		\$67	\$5	\$72
Fire Station	38,314	0.057 %	\$31		\$31	\$2	\$33
Disaster Assistance	38,550	0.057 %	\$31		\$31	\$2	\$33
Fire Apparatus Service	377,035	0.557 %	\$305		\$305	\$22	\$327
Finance Non Departmental	292,146	0.432 %	\$236		\$236	\$17	\$253
Human Relations	579,489	0.857 %	\$469		\$469	\$34	\$503
CIP Project Engineering	2,269,244	3.354 %	\$1,836		\$1,836	\$133	\$1,969
Community Services Group	315,986	0.467 %	\$256		\$256		\$256
Risk Management	1,598	0.002 %	\$1		\$1		\$1
Water Administration/Engineering	1,709	0.003 %	\$1		\$1		\$1
Solid Waste Recycling	119,370	0.176 %	\$97		\$97	\$7	\$104
Parking Admin	9,386	0.012 %	\$11		\$11	\$2	\$13
Total	67,649,766	100.000 %	\$54,736		\$54,736	\$3,351	\$58,087

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

Source:

Human Resources
Detail allocation of
Tiution Reimbursement

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Finance	1,500	4.759 %	\$1,633		\$1,633		\$1,633
Public Works Administration	1,500	4.759 %	\$1,633		\$1,633	\$105	\$1,738
Police Administration	8,993	28.530 %	\$9,789		\$9,789	\$629	\$10,418
Fire Administration	8,858	28.102 %	\$9,642		\$9,642	\$620	\$10,262
FD208 Tourism Bid Fund	1,500	4.759 %	\$1,633		\$1,633	\$105	\$1,738
FD621Transit Fund	1,500	4.759 %	\$1,633		\$1,633	\$105	\$1,738
FD602 Sewer Fund	3,170	10.057 %	\$3,451		\$3,451	\$222	\$3,673
FD601 Water Fund	3,000	9.517 %	\$3,266		\$3,266	\$210	\$3,476
All Other	1,500	4.758 %	\$1,631		\$1,631	\$105	\$1,736
Total	31,521	100.000 %	\$34,311		\$34,311	\$2,101	\$36,412

(A) Alloc basis:

Tuition Exp by General Fund Department/Division

Source:

	Human Resources Departmental Cost Allocation Summary			
	<u>Total</u>	<u>Human Resources</u>	<u>Other GF Exp</u>	<u>Tuition Reimbursement</u>
City Council	\$17,548	\$17,408	\$140	
City Administration	\$14,830	\$13,927	\$903	
Community Services Group	\$7,219	\$6,963	\$256	
City Attorney	\$11,225	\$10,445	\$780	
City Clerk	\$14,386	\$13,927	\$459	
Finance	\$48,348	\$45,262	\$1,453	\$1,633
Network Services	\$28,423	\$26,112	\$2,311	
Information Services	\$29,619	\$28,724	\$895	
Finance Support Services	\$108		\$108	
Human Resources	\$1,103		\$1,103	
Risk Management	\$1		\$1	
Wellness Program	\$8		\$8	
Public Works Administration	\$24,603	\$22,338	\$527	\$1,738
Facilities Maintenance	\$19,683	\$18,615	\$1,068	
Fleet	\$17,631	\$16,753	\$878	
CIP Project Engineering	\$57,814	\$55,845	\$1,969	
Transportation/Plan Engineering	\$23,111	\$22,338	\$773	
Cultural Activities	\$288		\$288	
Economic Development	\$4,233	\$3,723	\$510	
Natural Resource Protection	\$11,730	\$11,169	\$561	
Tourism and Bid Promotion	\$6,515	\$6,515		
Community Promotion	\$1,292	\$930	\$362	
Finance Non Departmental	\$253		\$253	
Community Development Admin	\$19,398	\$18,615	\$783	
Commissions & Committees	\$13		\$13	
Development Review	\$50,574	\$48,399	\$2,175	
Building and Safety	\$44,989	\$42,814	\$2,175	
Human Relations	\$503		\$503	
Housing Policy/Homelessness	\$3,723	\$3,723		
Parks Maintenance	\$47,215	\$44,676	\$2,539	
Swim Center Maintenance	\$4,112	\$3,723	\$389	
Urban Forest Services	\$11,558	\$11,169	\$389	
Streets Maintenance	\$42,092	\$40,952	\$1,140	
Traffic Signals & Lighting	\$7,925	\$7,446	\$479	
Parking Admin	\$13		\$13	
Stormwater and Flood Control	\$23,678	\$22,859	\$819	
Water Administration/Engineering	\$1		\$1	
Solid Waste Recycling	\$4,197	\$4,093	\$104	
Recreation Administration	\$15,551	\$14,892	\$659	
Recreation Facilities	\$3,927	\$3,723	\$204	

	Human Resources Departmental Cost Allocation Summary			
	<u>Total</u>	<u>Human Resources</u>	<u>Other GF Exp</u>	<u>Tiution Reimbursement</u>
Youth Services	\$8,289	\$7,446	\$843	
Community Services	\$7,780	\$7,446	\$334	
Ranger Program	\$11,611	\$11,169	\$442	
Aquatics	\$4,226	\$3,723	\$503	
Golf Course	\$15,412	\$14,892	\$520	
Police Administration	\$35,893	\$24,200	\$1,275	\$10,418
Patrol	\$168,551	\$160,088	\$8,463	
Investigations	\$65,827	\$63,290	\$2,537	
Police Support Services	\$72,802	\$70,737	\$2,065	
Neighborhood Services	\$3,921	\$3,723	\$198	
Traffic Safety	\$15,640	\$14,892	\$748	
Fire Administration	\$26,246	\$14,892	\$1,092	\$10,262
Emergency Response	\$177,507	\$167,534	\$9,973	
Hazard Prevention	\$21,114	\$20,476	\$638	
Training Services	\$72		\$72	
Fire Apparatus Service	\$7,773	\$7,446	\$327	
Fire Station	\$33		\$33	
Disaster Assistance	\$33		\$33	
FD208 Tourism Bid Fund	\$1,738			\$1,738
FD601 Water Fund	\$122,947	\$119,471		\$3,476
FD602 Sewer Fund	\$125,377	\$121,704		\$3,673
FD611 Parking Fund	\$33,507	\$33,507		
FD621Transit Fund	\$12,907	\$11,169		\$1,738
FD705 Whale Rock Fund	\$14,892	\$14,892		
All Other	\$1,736			\$1,736
Total	\$1,575,274	\$1,480,775	\$58,087	\$36,412

SCHEDULE 12.01

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:	\$1,598			\$1,598
Allocated additions:				
1011001 - City Administration	\$18	\$5	\$23	
1011501 - City Attorney	\$18	\$2	\$20	
1012000 - Finance	\$197	\$26	\$223	
1011101 - Network Services	\$4	\$1	\$5	
1012006 - Finance Support Services	\$2		\$2	
1013001 - Human Resources	\$1		\$1	
8020000 - Insurance ISF Fund		\$5	\$5	
Total allocated additions:	<u>\$240</u>	<u>\$39</u>	<u>\$279</u>	<u>\$279</u>
Total to be allocated	<u><u>\$1,838</u></u>	<u><u>\$39</u></u>		<u><u>\$1,877</u></u>

Risk Management
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Risk Management</u>
<u>Other Expense and Cost</u>			
SALARIES & WAGES			
FRINGE BENEFITS	\$1,448		\$1,448
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$150		\$150
Departmental Expenditures	\$1,598		\$1,598
Additions: 1st			
Other	\$240	\$240	
Functional Cost	\$1,838	\$240	\$1,598
Reallocate Admin		(\$240)	\$240
Allocable Costs	\$1,838		\$1,838
1st Allocation	\$1,838		\$1,838
Additions: 2nd			
Other	\$39	\$39	
Functional Cost	\$39	\$39	
Reallocate Admin		(\$39)	\$39
Allocable Costs	\$39		\$39
2nd Allocation	\$39		\$39
Total allocated	\$1,877		\$1,877

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	100	100.000 %	\$1,838		\$1,838	\$39	\$1,877
Total	100	100.000 %	\$1,838		\$1,838	\$39	\$1,877

(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	\$1,877	\$1,877
Total	\$1,877	\$1,877

SCHEDULE 13.01

WELLNESS PROGRAM

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

- **Wellness** - These costs are associated with activities of the Wellness program. Costs are allocated based on full time/temporary 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>
	\$9,226			\$9,226
Allocated additions:				
1011001 - City Administration	\$106	\$29	\$135	
1011501 - City Attorney	\$105	\$14	\$119	
1012000 - Finance	\$451	\$69	\$520	
1011101 - Network Services	\$176	\$8	\$184	
1012006 - Finance Support Services	\$10		\$10	
1013001 - Human Resources	\$7	\$1	\$8	
1015005 - Facilities Maintenance		\$56,085	\$56,085	
8020000 - Insurance ISF Fund		\$26	\$26	
Total allocated additions:	<u>\$855</u>	<u>\$56,232</u>	<u>\$57,087</u>	<u>\$57,087</u>
Total to be allocated	<u><u>\$10,081</u></u>	<u><u>\$56,232</u></u>		<u><u>\$66,313</u></u>

Wellness Program
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Wellness Program</u>
<u>Other Expense and Cost</u>			
SALARIES & WAGES			
FRINGE BENEFITS			
<u>Other Expense and Cost</u>			
WELLNESS PROGRAM	\$9,226		\$9,226
Departmental Expenditures	\$9,226		\$9,226
Additions: 1st			
Other	\$855	\$855	
Functional Cost	\$10,081	\$855	\$9,226
Reallocate Admin		(\$855)	\$855
Allocable Costs	\$10,081		\$10,081
1st Allocation	\$10,081		\$10,081
Additions: 2nd			
Other	\$56,232	\$56,232	
Functional Cost	\$56,232	\$56,232	
Reallocate Admin		(\$56,232)	\$56,232
Allocable Costs	\$56,232		\$56,232
2nd Allocation	\$56,232		\$56,232
Total allocated	\$66,313		\$66,313

Wellness Program
Detail allocation of
Wellness Program

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Urban Forest Services	300	0.738 %	\$74		\$74	\$477	\$551
Facilities Maintenance	500	1.229 %	\$124		\$124	\$794	\$918
Streets Maintenance	1,100	2.704 %	\$273		\$273	\$1,747	\$2,020
Stormwater and Flood Control	614	1.509 %	\$152		\$152	\$975	\$1,127
Traffic Signals & Lighting	200	0.492 %	\$50		\$50	\$318	\$368
Transportation/Plan Engineering	600	1.475 %	\$149		\$149	\$953	\$1,102
Recreation Administration	400	0.983 %	\$99		\$99	\$635	\$734
Recreation Facilities	100	0.246 %	\$25		\$25	\$159	\$184
Youth Services	200	0.492 %	\$50		\$50	\$318	\$368
Community Services	200	0.492 %	\$50		\$50	\$318	\$368
Ranger Program	300	0.738 %	\$74		\$74	\$477	\$551
Aquatics	100	0.246 %	\$25		\$25	\$159	\$184
Golf Course	400	0.983 %	\$99		\$99	\$635	\$734
Police Administration	650	1.598 %	\$161		\$161	\$1,032	\$1,193
Patrol	4,300	10.571 %	\$1,066		\$1,066	\$6,830	\$7,896
Investigations	1,700	4.179 %	\$421		\$421	\$2,700	\$3,121
Police Support Services	1,900	4.671 %	\$471		\$471	\$3,018	\$3,489
Neighborhood Services	100	0.246 %	\$25		\$25	\$159	\$184
Traffic Safety	400	0.983 %	\$99		\$99	\$635	\$734
Fire Administration	400	0.983 %	\$99		\$99	\$635	\$734
Emergency Response	4,500	11.063 %	\$1,115		\$1,115	\$7,148	\$8,263
Hazard Prevention	550	1.352 %	\$136		\$136	\$874	\$1,010
FD601 Water Fund	3,209	7.889 %	\$795		\$795	\$5,097	\$5,892
FD602 Sewer Fund	3,269	8.036 %	\$810		\$810	\$5,192	\$6,002
FD621Transit Fund	300	0.738 %	\$74		\$74	\$477	\$551
FD705 Whale Rock Fund	400	0.983 %	\$99		\$99	\$635	\$734
City Administration	400	0.983 %	\$99		\$99		\$99
Economic Development	100	0.246 %	\$25		\$25	\$159	\$184
Natural Resource Protection	300	0.738 %	\$74		\$74	\$477	\$551
Community Promotion	25	0.061 %	\$6		\$6	\$40	\$46
City Attorney	300	0.738 %	\$74		\$74		\$74
City Clerk	400	0.983 %	\$99		\$99		\$99
Finance	1,300	3.196 %	\$322		\$322		\$322
Network Services	750	1.844 %	\$186		\$186		\$186
Information Services	825	2.028 %	\$204		\$204		\$204
Human Resources	600	1.475 %	\$149		\$149		\$149
Community Development Admin	500	1.229 %	\$124		\$124	\$794	\$918
Building and Safety	1,150	2.827 %	\$285		\$285	\$1,827	\$2,112
Public Works Administration	600	1.475 %	\$149		\$149	\$953	\$1,102
Parks Maintenance	1,200	2.950 %	\$297		\$297	\$1,906	\$2,203
Swim Center Maintenance	100	0.246 %	\$25		\$25	\$159	\$184

Wellness Program
Detail allocation of
Wellness Program

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fire Apparatus Service	200	0.492 %	\$50		\$50	\$318	\$368
Fleet	450	1.106 %	\$112		\$112	\$715	\$827
FD611 Parking Fund	900	2.213 %	\$223		\$223	\$1,430	\$1,653
CIP Project Engineering	1,500	3.688 %	\$372		\$372	\$2,383	\$2,755
Development Review	1,300	3.196 %	\$322		\$322	\$2,065	\$2,387
City Council	500	1.229 %	\$124		\$124		\$124
Tourism and Bid Promotion	175	0.430 %	\$43		\$43	\$278	\$321
Community Services Group	200	0.492 %	\$50		\$50		\$50
Housing Policy/Homelessness	100	0.246 %	\$25		\$25	\$159	\$184
Solid Waste Recycling	110	0.270 %	\$27		\$27	\$172	\$199
Total	40,677	100.000 %	\$10,081		\$10,081	\$56,232	\$66,313

(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

	Total	Wellness Program
City Council	\$124	\$124
City Administration	\$99	\$99
Community Services Group	\$50	\$50
City Attorney	\$74	\$74
City Clerk	\$99	\$99
Finance	\$322	\$322
Network Services	\$186	\$186
Information Services	\$204	\$204
Human Resources	\$149	\$149
Public Works Administration	\$1,102	\$1,102
Facilities Maintenance	\$918	\$918
Fleet	\$827	\$827
CIP Project Engineering	\$2,755	\$2,755
Transportation/Plan Engineering	\$1,102	\$1,102
Economic Development	\$184	\$184
Natural Resource Protection	\$551	\$551
Tourism and Bid Promotion	\$321	\$321
Community Promotion	\$46	\$46
Community Development Admin	\$918	\$918
Development Review	\$2,387	\$2,387
Building and Safety	\$2,112	\$2,112
Housing Policy/Homelessness	\$184	\$184
Parks Maintenance	\$2,203	\$2,203
Swim Center Maintenance	\$184	\$184
Urban Forest Services	\$551	\$551
Streets Maintenance	\$2,020	\$2,020
Traffic Signals & Lighting	\$368	\$368
Stormwater and Flood Control	\$1,127	\$1,127
Solid Waste Recycling	\$199	\$199
Recreation Administration	\$734	\$734
Recreation Facilities	\$184	\$184
Youth Services	\$368	\$368
Community Services	\$368	\$368
Ranger Program	\$551	\$551
Aquatics	\$184	\$184
Golf Course	\$734	\$734
Police Administration	\$1,193	\$1,193
Patrol	\$7,896	\$7,896
Investigations	\$3,121	\$3,121
Police Support Services	\$3,489	\$3,489
Neighborhood Services	\$184	\$184

Wellness Program
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Wellness Program</u>
Traffic Safety	\$734	\$734
Fire Administration	\$734	\$734
Emergency Response	\$8,263	\$8,263
Hazard Prevention	\$1,010	\$1,010
Fire Apparatus Service	\$368	\$368
FD601 Water Fund	\$5,892	\$5,892
FD602 Sewer Fund	\$6,002	\$6,002
FD611 Parking Fund	\$1,653	\$1,653
FD621Transit Fund	\$551	\$551
FD705 Whale Rock Fund	\$734	\$734
Total	<u>\$66,313</u>	<u>\$66,313</u>

SCHEDULE 14.01

PUBLIC WORKS ADMINISTRATION

NATURE AND EXTENT OF SERVICE

The Public Works Administration Division is responsible for planning, directing, and evaluating the thirteen Public Works operating Programs. The Public Works Administration program also assists the operating programs with various administrative and property management services. The program goal is delivery of responsive and competitive public works services through teamwork, good communication, and appropriate technology.

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

Costs are allocated as follows:

- **Deputy Director/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).
- **Utilities** – These costs represent time spent on Water and Sewer. Costs are allocated to Water and Sewer funds.

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$606,828			\$606,828
Allocated additions:				
10000000 - Building Charge	\$19,844		\$19,844	
1011002 - City Council	\$24,364	\$23,843	\$48,207	
1011001 - City Administration	\$7,014	\$1,894	\$8,908	
1011009 - Community Services Group	\$45,663	\$6,447	\$52,110	
1011501 - City Attorney	\$6,867	\$923	\$7,790	
1011021 - City Clerk	\$31,813	\$10,606	\$42,419	
1012000 - Finance	\$11,885	\$2,093	\$13,978	
1011101 - Network Services	\$58,860	\$5,274	\$64,134	
1011103 - Information Services	\$33,931	\$4,709	\$38,640	
1012006 - Finance Support Services	\$12,432	\$213	\$12,645	
1013001 - Human Resources	\$23,014	\$1,589	\$24,603	
1013003 - Wellness Program	\$149	\$953	\$1,102	
1015005 - Facilities Maintenance		\$31,879	\$31,879	
8020000 - Insurance ISF Fund		\$50,095	\$50,095	
Total allocated additions:	<u>\$275,836</u>	<u>\$140,518</u>	<u>\$416,354</u>	<u>\$416,354</u>
Total to be allocated	<u><u>\$882,664</u></u>	<u><u>\$140,518</u></u>		<u><u>\$1,023,182</u></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>Utilities</u>
<u>Wages & Benefits</u>					
SALARIES & WAGES	\$335,591	\$50,473	\$226,591	\$45,003	\$13,524
FRINGE BENEFITS	\$198,942	\$29,921	\$134,326	\$26,678	\$8,017
<u>Other Expense and Cost</u>					
SERVICES & SUPPLIES	\$72,295	\$10,873	\$48,814	\$9,695	\$2,913
Departmental Expenditures	\$606,828	\$91,267	\$409,731	\$81,376	\$24,454
Additions: 1st					
Other	\$275,836	\$275,836			
Functional Cost	\$882,664	\$367,103	\$409,731	\$81,376	\$24,454
Reallocate Admin		(\$367,103)	\$291,747	\$57,943	\$17,413
Allocable Costs	\$882,664		\$701,478	\$139,319	\$41,867
1st Allocation	\$882,664		\$701,478	\$139,319	\$41,867
Additions: 2nd					
Other	\$140,518	\$140,518			
Functional Cost	\$140,518	\$140,518			
Reallocate Admin		(\$140,518)	\$111,674	\$22,179	\$6,665
Allocable Costs	\$140,518		\$111,674	\$22,179	\$6,665
2nd Allocation	\$140,518		\$111,674	\$22,179	\$6,665
Total allocated	\$1,023,182		\$813,152	\$161,498	\$48,532

Public Works Administration

Detail allocation of

Deputy Director/City Engineer

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Parks Maintenance	563	8.338 %	\$58,491		\$58,491	\$9,312	\$67,803
Urban Forest Services	398	5.895 %	\$41,349		\$41,349	\$6,583	\$47,932
CIP Project Engineering	398	5.895 %	\$41,349		\$41,349	\$6,583	\$47,932
Fleet	453	6.709 %	\$47,063		\$47,063	\$7,492	\$54,555
Swim Center Maintenance	398	5.895 %	\$41,349		\$41,349	\$6,583	\$47,932
Facilities Maintenance	563	8.338 %	\$58,491		\$58,491	\$9,312	\$67,803
Traffic Signals & Lighting	398	5.895 %	\$41,349		\$41,349	\$6,583	\$47,932
Streets Maintenance	563	8.338 %	\$58,491		\$58,491	\$9,312	\$67,803
FD611 Parking Fund	1,435	21.253 %	\$149,085		\$149,085	\$23,734	\$172,819
Stormwater and Flood Control	398	5.895 %	\$41,349		\$41,349	\$6,583	\$47,932
Transportation/Plan Engineering	398	5.895 %	\$41,349		\$41,349	\$6,583	\$47,932
FD621Transit Fund	787	11.654 %	\$81,763		\$81,763	\$13,014	\$94,777
Total	6,752	100.000 %	\$701,478		\$701,478	\$111,674	\$813,152

(A) Alloc basis:

Hours Supervised by Department/Division

Source:

Public Works Administration

Detail allocation of

Director

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Urban Forest Services	300	3.864 %	\$5,383		\$5,383	\$857	\$6,240
Facilities Maintenance	500	6.440 %	\$8,972		\$8,972	\$1,428	\$10,400
Streets Maintenance	1,100	14.168 %	\$19,739		\$19,739	\$3,142	\$22,881
Stormwater and Flood Control	614	7.908 %	\$11,018		\$11,018	\$1,754	\$12,772
Traffic Signals & Lighting	200	2.576 %	\$3,589		\$3,589	\$571	\$4,160
Transportation/Plan Engineering	600	7.728 %	\$10,767		\$10,767	\$1,714	\$12,481
FD621Transit Fund	300	3.864 %	\$5,383		\$5,383	\$857	\$6,240
Parks Maintenance	1,200	15.456 %	\$21,533		\$21,533	\$3,428	\$24,961
Swim Center Maintenance	100	1.288 %	\$1,794		\$1,794	\$286	\$2,080
Fleet	450	5.796 %	\$8,075		\$8,075	\$1,285	\$9,360
FD611 Parking Fund	900	11.592 %	\$16,150		\$16,150	\$2,571	\$18,721
CIP Project Engineering	1,500	19.320 %	\$26,916		\$26,916	\$4,286	\$31,202
Total	7,764	100.000 %	\$139,319		\$139,319	\$22,179	\$161,498

(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

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 %	\$20,934		\$20,934	\$3,333	\$24,267
FD602 Sewer Fund	50	50.000 %	\$20,933		\$20,933	\$3,332	\$24,265
Total	100	100.000 %	\$41,867		\$41,867	\$6,665	\$48,532

(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>Utilities</u>
Facilities Maintenance	\$78,203	\$67,803	\$10,400	
Fleet	\$63,915	\$54,555	\$9,360	
CIP Project Engineering	\$79,134	\$47,932	\$31,202	
Transportation/Plan Engineering	\$60,413	\$47,932	\$12,481	
Parks Maintenance	\$92,764	\$67,803	\$24,961	
Swim Center Maintenance	\$50,012	\$47,932	\$2,080	
Urban Forest Services	\$54,172	\$47,932	\$6,240	
Streets Maintenance	\$90,684	\$67,803	\$22,881	
Traffic Signals & Lighting	\$52,092	\$47,932	\$4,160	
Stormwater and Flood Control	\$60,704	\$47,932	\$12,772	
FD601 Water Fund	\$24,267			\$24,267
FD602 Sewer Fund	\$24,265			\$24,265
FD611 Parking Fund	\$191,540	\$172,819	\$18,721	
FD621Transit Fund	\$101,017	\$94,777	\$6,240	
Total	<u>\$1,023,182</u>	<u>\$813,152</u>	<u>\$161,498</u>	<u>\$48,532</u>

SCHEDULE 15.01

FACILITIES MAINTENANCE

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

- **Utilities/Janitorial City Hall** – These costs are associated with utility (water, sewer, electric and gas) expenditures and janitorial contract services for the City Hall building. Costs are allocated based on square foot of space occupied.
- **Utilities 919 Palm Street** – These costs are associated with utility (water, sewer, electric and gas) expenditures for 919 Palm Street building. Costs are allocated based on square footage occupied by Department/Division.
- **Janitorial 919 Palm Street** – These costs are associated with janitorial contract services for 919 Palm Street building. Costs are allocated based on square footage occupied by Department/Division.
- **Utilities Corporate Yard** – These costs are associated with utility (water, sewer, electric and gas) expenditures for the Corporate Yard. Costs are allocated based on square footage occupied in Corporate Yard by Department/Division.
- **Janitorial Corporate Yard** – These costs are associated with janitorial contract services for Corporate Yard. Costs are allocated based on square footage occupied for janitorial services in Corporate Yard by Department/Division.
- **Utilities Other** – These costs are associated with utility (water, sewer, electric and gas) expenditures for other City buildings. Costs are allocated based on square footage by fund/department/division where the tenant does not pay for these services directly. For this reason, the Utility Enterprise Fund administration building located at 879 Morro is excluded.

Prepared by:


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

SCHEDULE 15.01

FACILITIES MAINTENANCE

NATURE AND EXTENT OF SERVICE

CONTINUED

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

Facilities Maintenance
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,231,266			\$1,231,266
Deductions:				
GENERAL GOV	(\$70,032)			
Total deductions:	<u>(\$70,032)</u>			<u>(\$70,032)</u>
Allocated additions:				
10000000 - Building Charge	\$4,300		\$4,300	
1011001 - City Administration	\$14,231	\$3,842	\$18,073	
1011501 - City Attorney	\$13,933	\$1,872	\$15,805	
1011021 - City Clerk	\$1,659	\$326	\$1,985	
1012000 - Finance	\$30,992	\$5,408	\$36,400	
1011101 - Network Services	\$31,863	\$2,713	\$34,576	
1011103 - Information Services	\$7,137	\$929	\$8,066	
1012006 - Finance Support Services	\$1,330	\$22	\$1,352	
1013001 - Human Resources	\$18,404	\$1,279	\$19,683	
1013003 - Wellness Program	\$124	\$794	\$918	
1015001 - Public Works Administration	\$67,463	\$10,740	\$78,203	
1015008 - Fleet		\$15,379	\$15,379	
8020000 - Insurance ISF Fund		\$43,795	\$43,795	
Total allocated additions:	<u>\$191,436</u>	<u>\$87,099</u>	<u>\$278,535</u>	<u>\$278,535</u>
Total to be allocated	<u>\$1,352,670</u>	<u>\$87,099</u>		<u>\$1,439,769</u>

	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	\$420,656	\$122,663								\$17,331
FRINGE BENEFITS	\$207,807	\$60,597								\$8,562
<u>Other Expense and Cost</u>										
CONTRACT SERVICES	\$162,081		\$38,963		\$25,796		\$14,287		\$83,035	
UTILITIES	\$253,868		\$42,431	\$15,072		\$63,264		\$133,101		
SOLID WASTE	\$26,004									
SERVICES & SUPPLIES	\$90,818									
GENERAL GOV	\$70,032	\$70,032								
Departmental Expenditures	\$1,231,266	\$253,292	\$81,394	\$15,072	\$25,796	\$63,264	\$14,287	\$133,101	\$83,035	\$25,893
<u>Cost Adjustments</u>										
Deductions	(\$70,032)	(\$70,032)								
Additions: 1st										
Other	\$191,436	\$191,436								
Functional Cost	\$1,352,670	\$374,696	\$81,394	\$15,072	\$25,796	\$63,264	\$14,287	\$133,101	\$83,035	\$25,893
Reallocate Admin		(\$374,696)	\$31,185	\$5,775	\$9,883	\$24,239	\$5,474	\$50,996	\$31,814	\$9,921
Allocable Costs	\$1,352,670		\$112,579	\$20,847	\$35,679	\$87,503	\$19,761	\$184,097	\$114,849	\$35,814
1st Allocation	\$1,352,670		\$112,579	\$20,847	\$35,679	\$87,503	\$19,761	\$184,097	\$114,849	\$35,814
Additions: 2nd										
Other	\$87,099	\$87,099								
Functional Cost	\$87,099	\$87,099								
Reallocate Admin		(\$87,099)	\$7,249	\$1,342	\$2,297	\$5,634	\$1,272	\$11,854	\$7,395	\$2,306
Allocable Costs	\$87,099		\$7,249	\$1,342	\$2,297	\$5,634	\$1,272	\$11,854	\$7,395	\$2,306
2nd Allocation	\$87,099		\$7,249	\$1,342	\$2,297	\$5,634	\$1,272	\$11,854	\$7,395	\$2,306
Total allocated	\$1,439,769		\$119,828	\$22,189	\$37,976	\$93,137	\$21,033	\$195,951	\$122,244	\$38,120

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	\$16,069	\$1,767	\$262,826
FRINGE BENEFITS	\$7,938	\$873	\$129,837
<u>Other Expense and Cost</u>			
CONTRACT SERVICES			
UTILITIES			
SOLID WASTE			\$26,004
SERVICES & SUPPLIES			\$90,818
GENERAL GOV			
Departmental Expenditures	\$24,007	\$2,640	\$509,485
<u>Cost Adjustments</u>			
Deductions			
Additions: 1st			
Other			
Functional Cost	\$24,007	\$2,640	\$509,485
Reallocate Admin	\$9,198	\$1,011	\$195,200
Allocable Costs	\$33,205	\$3,651	\$704,685
1st Allocation	\$33,205	\$3,651	\$704,685
Additions: 2nd			
Other			
Functional Cost			
Reallocate Admin	\$2,138	\$235	\$45,377
Allocable Costs	\$2,138	\$235	\$45,377
2nd Allocation	\$2,138	\$235	\$45,377
Total allocated	\$35,343	\$3,886	\$750,062

Facilities Maintenance
Detail allocation of
Utilities/Janitorial - City Hall

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Administration	938	7.470 %	\$8,410		\$8,410		\$8,410
City Council	2,502	19.925 %	\$22,432		\$22,432		\$22,432
Cultural Activities	110	0.876 %	\$986		\$986	\$1,246	\$2,232
Economic Development	100	0.796 %	\$897		\$897	\$1,133	\$2,030
Natural Resource Protection	214	1.704 %	\$1,919		\$1,919	\$2,424	\$4,343
City Attorney	550	4.380 %	\$4,931		\$4,931		\$4,931
City Clerk	906	7.215 %	\$8,123		\$8,123		\$8,123
Finance	3,537	28.168 %	\$31,711		\$31,711		\$31,711
Network Services	2,484	19.782 %	\$22,270		\$22,270		\$22,270
Human Resources	1,000	7.964 %	\$8,965		\$8,965		\$8,965
Insurance ISF Fund	135	1.075 %	\$1,210		\$1,210	\$1,529	\$2,739
FD208 Tourism Bid Fund	81	0.645 %	\$725		\$725	\$917	\$1,642
Total	12,557	100.000 %	\$112,579		\$112,579	\$7,249	\$119,828

(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 %	\$1,341		\$1,341		\$1,341
Development Review	820	4.713 %	\$983		\$983	\$94	\$1,077
Long Range Planning	820	4.713 %	\$983		\$983	\$94	\$1,077
Building and Safety	2,280	13.104 %	\$2,732		\$2,732	\$262	\$2,994
Public Works Administration	4,620	26.553 %	\$5,536		\$5,536		\$5,536
CIP Project Engineering	3,920	22.530 %	\$4,697		\$4,697	\$451	\$5,148
Transportation/Plan Engineering	100	0.575 %	\$120		\$120	\$12	\$132
Community Development Admin	3,600	20.691 %	\$4,313		\$4,313	\$414	\$4,727
FD621Transit Fund	120	0.690 %	\$142		\$142	\$15	\$157
Total	17,399	100.000 %	\$20,847		\$20,847	\$1,342	\$22,189

(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 %	\$7,130		\$7,130	\$674	\$7,804
Development Review	1,436	7.971 %	\$2,844		\$2,844	\$269	\$3,113
Long Range Planning	820	4.552 %	\$1,624		\$1,624	\$153	\$1,777
Building and Safety	2,280	12.656 %	\$4,516		\$4,516	\$427	\$4,943
Public Works Administration	4,620	25.645 %	\$9,150		\$9,150		\$9,150
Transportation/Plan Engineering	100	0.555 %	\$198		\$198	\$19	\$217
Information Services	1,119	6.211 %	\$2,216		\$2,216		\$2,216
FD621Transit Fund	120	0.666 %	\$238		\$238	\$22	\$260
CIP Project Engineering	3,920	21.761 %	\$7,763		\$7,763	\$733	\$8,496
Total	18,015	100.000 %	\$35,679		\$35,679	\$2,297	\$37,976

(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 %	\$10,558		\$10,558	\$680	\$11,238
Urban Forest Services	620	2.033 %	\$1,779		\$1,779	\$115	\$1,894
Streets Maintenance	6,850	22.459 %	\$19,652		\$19,652	\$1,265	\$20,917
Fleet	10,400	34.098 %	\$29,837		\$29,837	\$1,921	\$31,758
FD601 Water Fund	4,475	14.672 %	\$12,839		\$12,839	\$827	\$13,666
FD602 Sewer Fund	4,475	14.672 %	\$12,838		\$12,838	\$826	\$13,664
Total	<u>30,500</u>	<u>100.000 %</u>	<u>\$87,503</u>		<u>\$87,503</u>	<u>\$5,634</u>	<u>\$93,137</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 %	\$5,505		\$5,505	\$354	\$5,859
Urban Forest Services	120	4.286 %	\$847		\$847	\$55	\$902
Streets Maintenance	900	32.143 %	\$6,352		\$6,352	\$409	\$6,761
Fleet	100	3.571 %	\$706		\$706	\$45	\$751
FD601 Water Fund	450	16.071 %	\$3,176		\$3,176	\$204	\$3,380
FD602 Sewer Fund	450	16.072 %	\$3,175		\$3,175	\$205	\$3,380
Total	2,800	100.000 %	\$19,761		\$19,761	\$1,272	\$21,033

(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 %	\$7,183		\$7,183		\$7,183
Recreation Administration	700	1.517 %	\$2,793		\$2,793	\$187	\$2,980
Recreation Facilities	40,882	88.620 %	\$163,146		\$163,146	\$10,931	\$174,077
Youth Services	700	1.517 %	\$2,793		\$2,793	\$187	\$2,980
Community Services	700	1.517 %	\$2,793		\$2,793	\$187	\$2,980
Ranger Program	700	1.517 %	\$2,793		\$2,793	\$187	\$2,980
Traffic Signals & Lighting	650	1.410 %	\$2,596		\$2,596	\$175	\$2,771
Total	46,132	100.000 %	\$184,097		\$184,097	\$11,854	\$195,951

(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 %	\$42,203		\$42,203		\$42,203
Recreation Administration	5,486	63.254 %	\$72,646		\$72,646	\$7,395	\$80,041
Total	8,673	100.000 %	\$114,849		\$114,849	\$7,395	\$122,244

(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 %	\$35,814		\$35,814	\$2,306	\$38,120
Total	1	100.000 %	\$35,814		\$35,814	\$2,306	\$38,120

(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 %	\$16,603		\$16,603	\$1,069	\$17,672
FD602 Sewer Fund	50	50.000 %	\$16,602		\$16,602	\$1,069	\$17,671
Total	100	100.000 %	\$33,205		\$33,205	\$2,138	\$35,343

(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 %	\$3,651		\$3,651	\$235	\$3,886
Total	100	100.000 %	\$3,651		\$3,651	\$235	\$3,886

(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 %	\$9,311		\$9,311		\$9,311
Cultural Activities	110	0.058 %	\$409		\$409	\$29	\$438
Economic Development	100	0.053 %	\$372		\$372	\$27	\$399
Natural Resource Protection	214	0.113 %	\$796		\$796	\$57	\$853
City Attorney	550	0.290 %	\$2,047		\$2,047		\$2,047
City Clerk	906	0.478 %	\$3,372		\$3,372		\$3,372
Finance	3,537	1.868 %	\$13,163		\$13,163		\$13,163
Network Services	2,484	1.312 %	\$9,244		\$9,244		\$9,244
Human Resources	1,000	0.528 %	\$3,722		\$3,722		\$3,722
Insurance ISF Fund	135	0.071 %	\$502		\$502	\$36	\$538
Long Range Planning	820	0.433 %	\$3,052		\$3,052	\$219	\$3,271
Building and Safety	2,280	1.204 %	\$8,485		\$8,485	\$609	\$9,094
Public Works Administration	4,620	2.440 %	\$17,193		\$17,193		\$17,193
Fleet	10,400	5.492 %	\$38,704		\$38,704	\$2,778	\$41,482
City Administration	938	0.495 %	\$3,491		\$3,491		\$3,491
Transportation/Plan Engineering	100	0.053 %	\$372		\$372	\$27	\$399
Recreation Administration	700	0.370 %	\$2,605		\$2,605	\$187	\$2,792
Police Administration	5,550	2.931 %	\$20,654		\$20,654	\$1,482	\$22,136
Fire Administration	5,042	2.663 %	\$18,764		\$18,764	\$1,347	\$20,111
FD601 Water Fund	6,380	3.369 %	\$23,743		\$23,743	\$1,704	\$25,447
FD611 Parking Fund	7,025	3.710 %	\$26,144		\$26,144	\$1,876	\$28,020
FD602 Sewer Fund	6,380	3.369 %	\$23,743		\$23,743	\$1,704	\$25,447
FD621Transit Fund	120	0.063 %	\$447		\$447	\$32	\$479
Wellness Program	1,800	0.951 %	\$6,699		\$6,699		\$6,699
Community Development Admin	3,600	1.901 %	\$13,397		\$13,397	\$961	\$14,358
Development Review	1,436	0.758 %	\$5,344		\$5,344	\$384	\$5,728
Parks Maintenance	3,680	1.943 %	\$13,695		\$13,695	\$983	\$14,678
Urban Forest Services	620	0.327 %	\$2,307		\$2,307	\$166	\$2,473
Streets Maintenance	6,850	3.618 %	\$25,492		\$25,492	\$1,830	\$27,322
Traffic Signals & Lighting	650	0.343 %	\$2,419		\$2,419	\$174	\$2,593
Youth Services	700	0.370 %	\$2,605		\$2,605	\$187	\$2,792
Community Services	700	0.370 %	\$2,605		\$2,605	\$187	\$2,792
Ranger Program	700	0.370 %	\$2,605		\$2,605	\$187	\$2,792
Patrol	5,550	2.931 %	\$20,654		\$20,654	\$1,482	\$22,136
Investigations	5,550	2.931 %	\$20,654		\$20,654	\$1,482	\$22,136
Police Support Services	11,100	5.862 %	\$41,309		\$41,309	\$2,965	\$44,274
Neighborhood Services	5,550	2.931 %	\$20,654		\$20,654	\$1,482	\$22,136
Traffic Safety	5,550	2.931 %	\$20,654		\$20,654	\$1,482	\$22,136
Emergency Response	5,042	2.663 %	\$18,764		\$18,764	\$1,347	\$20,111
Hazard Prevention	5,042	2.663 %	\$18,764		\$18,764	\$1,347	\$20,111
Training Services	5,042	2.663 %	\$18,764		\$18,764	\$1,347	\$20,111

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 %	\$18,764		\$18,764	\$1,347	\$20,111
Disaster Assistance	5,042	2.663 %	\$18,764		\$18,764	\$1,347	\$20,111
Recreation Facilities	43,096	22.759 %	\$160,382		\$160,382	\$11,510	\$171,892
FD208 Tourism Bid Fund	81	0.043 %	\$301		\$301	\$22	\$323
Information Services	1,119	0.591 %	\$4,164		\$4,164		\$4,164
CIP Project Engineering	3,920	2.071 %	\$14,590		\$14,590	\$1,044	\$15,634
Total	189,355	100.000 %	\$704,685		\$704,685	\$45,377	\$750,062

(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 Council	\$31,743	\$22,432							
City Administration	\$11,901	\$8,410							
City Attorney	\$6,978	\$4,931							
City Clerk	\$11,495	\$8,123							
Finance	\$44,874	\$31,711							
Network Services	\$31,514	\$22,270							
Information Services	\$7,721		\$1,341	\$2,216					
Human Resources	\$12,687	\$8,965							
Wellness Program	\$56,085						\$7,183	\$42,203	
Public Works Administration	\$31,879		\$5,536	\$9,150					
Fleet	\$73,991				\$31,758	\$751			
CIP Project Engineering	\$29,278		\$5,148	\$8,496					
Transportation/Plan Engineering	\$748		\$132	\$217					
Insurance ISF Fund	\$3,277	\$2,739							
Cultural Activities	\$2,670	\$2,232							
Economic Development	\$2,429	\$2,030							
Natural Resource Protection	\$5,196	\$4,343							
Community Development Admin	\$26,889		\$4,727	\$7,804					
Development Review	\$9,918		\$1,077	\$3,113					
Long Range Planning	\$6,125		\$1,077	\$1,777					
Building and Safety	\$17,031		\$2,994	\$4,943					
Parks Maintenance	\$31,775				\$11,238	\$5,859			
Urban Forest Services	\$5,269				\$1,894	\$902			
Streets Maintenance	\$55,000				\$20,917	\$6,761			
Traffic Signals & Lighting	\$5,364						\$2,771		
Recreation Administration	\$85,813						\$2,980	\$80,041	
Recreation Facilities	\$345,969						\$174,077		
Youth Services	\$5,772						\$2,980		
Community Services	\$5,772						\$2,980		
Ranger Program	\$5,772						\$2,980		
Police Administration	\$22,136								
Patrol	\$22,136								
Investigations	\$22,136								
Police Support Services	\$44,274								
Neighborhood Services	\$22,136								
Traffic Safety	\$22,136								
Fire Administration	\$20,111								
Emergency Response	\$20,111								
Hazard Prevention	\$20,111								
Training Services	\$20,111								

Facilities Maintenance
Departmental Cost
Allocation Summary

	<u>Utility Fund</u> <u>Facilities</u> <u>Maintenance</u>	<u>Transit Facilities</u> <u>Maintenance</u>	<u>Building</u> <u>Maintenance</u>
City Council			\$9,311
City Administration			\$3,491
City Attorney			\$2,047
City Clerk			\$3,372
Finance			\$13,163
Network Services			\$9,244
Information Services			\$4,164
Human Resources			\$3,722
Wellness Program			\$6,699
Public Works Administration			\$17,193
Fleet			\$41,482
CIP Project Engineering			\$15,634
Transportation/Plan Engineering			\$399
Insurance ISF Fund			\$538
Cultural Activities			\$438
Economic Development			\$399
Natural Resource Protection			\$853
Community Development Admin			\$14,358
Development Review			\$5,728
Long Range Planning			\$3,271
Building and Safety			\$9,094
Parks Maintenance			\$14,678
Urban Forest Services			\$2,473
Streets Maintenance			\$27,322
Traffic Signals & Lighting			\$2,593
Recreation Administration			\$2,792
Recreation Facilities			\$171,892
Youth Services			\$2,792
Community Services			\$2,792
Ranger Program			\$2,792
Police Administration			\$22,136
Patrol			\$22,136
Investigations			\$22,136
Police Support Services			\$44,274
Neighborhood Services			\$22,136
Traffic Safety			\$22,136
Fire Administration			\$20,111
Emergency Response			\$20,111
Hazard Prevention			\$20,111
Training Services			\$20,111

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	\$20,111								
Disaster Assistance	\$20,111								
FD208 Tourism Bid Fund	\$1,965	\$1,642							
FD601 Water Fund	\$60,165				\$13,666	\$3,380			
FD602 Sewer Fund	\$60,162				\$13,664	\$3,380			
FD611 Parking Fund	\$66,140								\$38,120
FD621Transit Fund	\$4,782		\$157	\$260					
Total	\$1,439,769	\$119,828	\$22,189	\$37,976	\$93,137	\$21,033	\$195,951	\$122,244	\$38,120

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			\$20,111
Disaster Assistance			\$20,111
FD208 Tourism Bid Fund			\$323
FD601 Water Fund	\$17,672		\$25,447
FD602 Sewer Fund	\$17,671		\$25,447
FD611 Parking Fund			\$28,020
FD621Transit Fund		\$3,886	\$479
Total	<u>\$35,343</u>	<u>\$3,886</u>	<u>\$750,062</u>

SCHEDULE 16.01

FLEET

NATURE AND EXTENT OF SERVICE

The Fleet Division is responsible for maintaining and repairing all City vehicles and construction equipment except those used in the fire and transit programs. The program goal is the ability to ensure that all rolling stock is safe, efficient, and reliable. This program has five major activities: vehicle and construction equipment maintenance, general equipment maintenance, equipment installation, procurement and safety and environmental protection.

Costs are allocated as follows:

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

Fleet

Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,011,969			\$1,011,969
Allocated additions:				
10000000 - Building Charge	\$491		\$491	
1011001 - City Administration	\$11,696	\$3,157	\$14,853	
1011501 - City Attorney	\$11,451	\$1,539	\$12,990	
1011021 - City Clerk	\$1,493	\$294	\$1,787	
1012000 - Finance	\$30,580	\$5,067	\$35,647	
1011101 - Network Services	\$22,415	\$2,048	\$24,463	
1011103 - Information Services	\$6,423	\$836	\$7,259	
1012006 - Finance Support Services	\$1,093	\$18	\$1,111	
1013001 - Human Resources	\$16,486	\$1,145	\$17,631	
1013003 - Wellness Program	\$112	\$715	\$827	
1015001 - Public Works Administration	\$55,138	\$8,777	\$63,915	
1015005 - Facilities Maintenance	\$69,247	\$4,744	\$73,991	
8020000 - Insurance ISF Fund		\$39,144	\$39,144	
Total allocated additions:	\$226,625	\$67,484	\$294,109	\$294,109
Total to be allocated	<u>\$1,238,594</u>	<u>\$67,484</u>		<u>\$1,306,078</u>

	Fleet	
	Schedule of costs to be allocated by function	
	Total	
		General & Admin
		Fleet
Wages & Benefits		
SALARIES & WAGES	\$326,373	\$326,373
FRINGE BENEFITS	\$152,690	\$152,690
Other Expense and Cost		
SERVICE & SUPPLIES	\$272,933	\$272,933
FUEL	\$259,973	\$259,973
Departmental Expenditures	\$1,011,969	\$1,011,969
Additions: 1st		
Other	\$226,625	\$226,625
Functional Cost	\$1,238,594	\$226,625
Reallocate Admin		(\$226,625)
Allocable Costs	\$1,238,594	\$1,238,594
1st Allocation	\$1,238,594	\$1,238,594
Additions: 2nd		
Other	\$67,484	\$67,484
Functional Cost	\$67,484	\$67,484
Reallocate Admin		(\$67,484)
Allocable Costs	\$67,484	\$67,484
2nd Allocation	\$67,484	\$67,484
Total allocated	\$1,306,078	\$1,306,078

	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	0.860 %	\$10,647		\$10,647	\$593	\$11,240
Network Services	7	0.669 %	\$8,281		\$8,281		\$8,281
Golf Course	30	2.865 %	\$35,490		\$35,490	\$1,977	\$37,467
Ranger Program	42	4.011 %	\$49,686		\$49,686	\$2,768	\$52,454
Investigations	57	5.444 %	\$67,431		\$67,431	\$3,756	\$71,187
Patrol	130	12.416 %	\$153,789		\$153,789	\$8,567	\$162,356
Traffic Safety	30	2.865 %	\$35,490		\$35,490	\$1,977	\$37,467
Police Administration	18	1.719 %	\$21,294		\$21,294	\$1,186	\$22,480
Facilities Maintenance	13	1.242 %	\$15,379		\$15,379		\$15,379
FD611 Parking Fund	9	0.860 %	\$10,647		\$10,647	\$593	\$11,240
Parks Maintenance	113	10.793 %	\$133,678		\$133,678	\$7,447	\$141,125
Traffic Signals & Lighting	16	1.528 %	\$18,928		\$18,928	\$1,054	\$19,982
Stormwater and Flood Control	22	2.101 %	\$26,026		\$26,026	\$1,450	\$27,476
Streets Maintenance	205	19.580 %	\$242,514		\$242,514	\$13,510	\$256,024
Transportation/Plan Engineering	6	0.573 %	\$7,098		\$7,098	\$395	\$7,493
Urban Forest Services	26	2.483 %	\$30,758		\$30,758	\$1,713	\$32,471
FD705 Whale Rock Fund	18	1.719 %	\$21,294		\$21,294	\$1,186	\$22,480
FD601 Water Fund	88	8.405 %	\$104,103		\$104,103	\$5,799	\$109,902
FD602 Sewer Fund	140	13.372 %	\$165,619		\$165,619	\$9,226	\$174,845
Neighborhood Services	6	0.573 %	\$7,098		\$7,098	\$395	\$7,493
Natural Resource Protection	3	0.287 %	\$3,549		\$3,549	\$198	\$3,747
City Administration	3	0.287 %	\$3,549		\$3,549		\$3,549
Swim Center Maintenance	4	0.382 %	\$4,732		\$4,732	\$264	\$4,996
Recreation Administration	5	0.478 %	\$5,915		\$5,915	\$330	\$6,245
All Other	31	2.961 %	\$36,673		\$36,673	\$2,043	\$38,716
CIP Project Engineering	8	0.764 %	\$9,464		\$9,464	\$527	\$9,991
Development Review	4	0.382 %	\$4,732		\$4,732	\$264	\$4,996
Police Support Services	4	0.381 %	\$4,730		\$4,730	\$266	\$4,996
Total	1,047	100.000 %	\$1,238,594		\$1,238,594	\$67,484	\$1,306,078

(A) Alloc basis:

Count of Vehicle Equivalent Unit by Department/Division

Source:

Fleet Master spreadsheet

Fleet

Departmental Cost

Allocation Summary

	Total	Fleet
City Administration	\$3,549	\$3,549
Network Services	\$8,281	\$8,281
Facilities Maintenance	\$15,379	\$15,379
CIP Project Engineering	\$9,991	\$9,991
Transportation/Plan Engineering	\$7,493	\$7,493
Natural Resource Protection	\$3,747	\$3,747
Development Review	\$4,996	\$4,996
Building and Safety	\$11,240	\$11,240
Parks Maintenance	\$141,125	\$141,125
Swim Center Maintenance	\$4,996	\$4,996
Urban Forest Services	\$32,471	\$32,471
Streets Maintenance	\$256,024	\$256,024
Traffic Signals & Lighting	\$19,982	\$19,982
Stormwater and Flood Control	\$27,476	\$27,476
Recreation Administration	\$6,245	\$6,245
Ranger Program	\$52,454	\$52,454
Golf Course	\$37,467	\$37,467
Police Administration	\$22,480	\$22,480
Patrol	\$162,356	\$162,356
Investigations	\$71,187	\$71,187
Police Support Services	\$4,996	\$4,996
Neighborhood Services	\$7,493	\$7,493
Traffic Safety	\$37,467	\$37,467
FD601 Water Fund	\$109,902	\$109,902
FD602 Sewer Fund	\$174,845	\$174,845
FD611 Parking Fund	\$11,240	\$11,240
FD705 Whale Rock Fund	\$22,480	\$22,480
All Other	\$38,716	\$38,716
Total	\$1,306,078	\$1,306,078

SCHEDULE 17.01

CIP PROJECT ENGINEERING

NATURE AND EXTENT OF SERVICE

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

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

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

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$2,269,244			\$2,269,244
Allocated additions:				
10000000 - Building Charge	\$16,839		\$16,839	
1011001 - City Administration	\$26,227	\$7,081	\$33,308	
1011501 - City Attorney	\$25,679	\$3,451	\$29,130	
1011021 - City Clerk	\$4,978	\$979	\$5,957	
1012000 - Finance	\$34,247	\$6,675	\$40,922	
1011101 - Network Services	\$75,041	\$6,639	\$81,680	
1011103 - Information Services	\$21,410	\$2,787	\$24,197	
1012006 - Finance Support Services	\$2,450	\$40	\$2,490	
1013001 - Human Resources	\$54,061	\$3,753	\$57,814	
1013003 - Wellness Program	\$372	\$2,383	\$2,755	
1015001 - Public Works Administration	\$68,265	\$10,869	\$79,134	
1015005 - Facilities Maintenance	\$27,050	\$2,228	\$29,278	
1015008 - Fleet	\$9,464	\$527	\$9,991	
8020000 - Insurance ISF Fund		\$127,362	\$127,362	
Total allocated additions:	<u>\$366,083</u>	<u>\$174,774</u>	<u>\$540,857</u>	<u>\$540,857</u>
Total to be allocated	<u><u>\$2,635,327</u></u>	<u><u>\$174,774</u></u>		<u><u>\$2,810,101</u></u>

CIP Project Engineering

Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Engineering Administration</u>	<u>Engineering</u>	<u>Project Engineering</u>
<u>Wages & Benefits</u>					
SALARIES & WAGES	\$1,525,626		\$109,540	\$924,834	\$491,252
FRINGE BENEFITS	\$653,559		\$46,926	\$396,187	\$210,446
<u>Other Expense and Cost</u>					
SERVICES & SUPPLIES	\$90,059		\$6,466	\$54,594	\$28,999
Departmental Expenditures	\$2,269,244		\$162,932	\$1,375,615	\$730,697
Additions: 1st					
Other	\$366,083	\$366,083			
Functional Cost	\$2,635,327	\$366,083	\$162,932	\$1,375,615	\$730,697
Reallocate Admin		(\$366,083)	\$26,285	\$221,919	\$117,879
Allocable Costs	\$2,635,327		\$189,217	\$1,597,534	\$848,576
Unallocated	(\$1,786,751)		(\$189,217)	(\$1,597,534)	
1st Allocation	\$848,576				\$848,576
Additions: 2nd					
Other	\$174,774	\$174,774			
Functional Cost	\$174,774	\$174,774			
Reallocate Admin		(\$174,774)	\$12,549	\$105,948	\$56,277
Allocable Costs	\$174,774		\$12,549	\$105,948	\$56,277
Unallocated	(\$118,497)		(\$12,549)	(\$105,948)	
2nd Allocation	\$56,277				\$56,277
Total allocated	\$904,853				\$904,853

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	807	25.062 %	\$212,671		\$212,671	\$14,104	\$226,775
FD403 Info Tech Replacement Fund	201	6.242 %	\$52,970		\$52,970	\$3,513	\$56,483
FD507 Transportation Impact Fee Fund	724	22.484 %	\$190,798		\$190,798	\$12,654	\$203,452
FD404 Major Facility Replacement Fund	463	14.379 %	\$122,016		\$122,016	\$8,092	\$130,108
FD602 Sewer Fund	344	10.683 %	\$90,655		\$90,655	\$6,012	\$96,667
FD611 Parking Fund	520	16.149 %	\$137,037		\$137,037	\$9,088	\$146,125
FD621Transit Fund	161	5.001 %	\$42,429		\$42,429	\$2,814	\$45,243
Total	3,220	100.000 %	\$848,576		\$848,576	\$56,277	\$904,853

(A) Alloc basis:

Number of Project Hours by Fund

Source:

CIP Project Engineering
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Project Engineering</u>
FD403 Info Tech Replacement Fund	\$56,483	\$56,483
FD404 Major Facility Replacement Fund	\$130,108	\$130,108
FD507 Transportation Impact Fee Fund	\$203,452	\$203,452
FD601 Water Fund	\$226,775	\$226,775
FD602 Sewer Fund	\$96,667	\$96,667
FD611 Parking Fund	\$146,125	\$146,125
FD621Transit Fund	\$45,243	\$45,243
Total	\$904,853	\$904,853

SCHEDULE 18.01

TRANSPORTATION PLAN/ENGINEERING

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-total	Total
	\$891,289			\$891,289
Allocated additions:				
10000000 - Building Charge	\$430		\$430	
1011001 - City Administration	\$10,302	\$2,781	\$13,083	
1011501 - City Attorney	\$10,086	\$1,355	\$11,441	
1011021 - City Clerk	\$1,991	\$392	\$2,383	
1012000 - Finance	\$14,009	\$2,687	\$16,696	
1011101 - Network Services	\$37,881	\$3,483	\$41,364	
1011103 - Information Services	\$8,564	\$1,115	\$9,679	
1012006 - Finance Support Services	\$962	\$16	\$978	
1013001 - Human Resources	\$21,611	\$1,500	\$23,111	
1013003 - Wellness Program	\$149	\$953	\$1,102	
1015001 - Public Works Administration	\$52,116	\$8,297	\$60,413	
1015005 - Facilities Maintenance	\$690	\$58	\$748	
1015008 - Fleet	\$7,098	\$395	\$7,493	
8020000 - Insurance ISF Fund		\$50,898	\$50,898	
Total allocated additions:	\$165,889	\$73,930	\$239,819	\$239,819
Total to be allocated	\$1,057,178	\$73,930		\$1,131,108

Transportation/Plan Engineering

Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Gen & Admin/Capital Outlay</u>	<u>Parking</u>	<u>Transit</u>	<u>Development Review</u>	<u>Long Range Plan</u>
<u>Wages & Benefits</u>							
SALARIES & WAGES	\$562,644		\$371,345	\$16,879	\$11,253	\$112,529	\$50,638
FRINGE BENEFITS	\$291,214		\$192,201	\$8,736	\$5,824	\$58,243	\$26,210
<u>Other Expense and Cost</u>							
SERVICES & SUPPLIES	\$37,431		\$24,704	\$1,123	\$749	\$7,486	\$3,369
Departmental Expenditures	\$891,289		\$588,250	\$26,738	\$17,826	\$178,258	\$80,217
Additions: 1st							
Other	\$165,889	\$165,889					
Functional Cost	\$1,057,178	\$165,889	\$588,250	\$26,738	\$17,826	\$178,258	\$80,217
Reallocate Admin		(\$165,889)	\$109,487	\$4,977	\$3,318	\$33,178	\$14,929
Allocable Costs	\$1,057,178		\$697,737	\$31,715	\$21,144	\$211,436	\$95,146
Unallocated	(\$697,737)		(\$697,737)				
1st Allocation	\$359,441			\$31,715	\$21,144	\$211,436	\$95,146
Additions: 2nd							
Other	\$73,930	\$73,930					
Functional Cost	\$73,930	\$73,930					
Reallocate Admin		(\$73,930)	\$48,794	\$2,218	\$1,479	\$14,786	\$6,653
Allocable Costs	\$73,930		\$48,794	\$2,218	\$1,479	\$14,786	\$6,653
Unallocated	(\$48,794)		(\$48,794)				
2nd Allocation	\$25,136			\$2,218	\$1,479	\$14,786	\$6,653
Total allocated	\$384,577			\$33,933	\$22,623	\$226,222	\$101,799

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 %	\$31,715		\$31,715	\$2,218	\$33,933
Total	100	100.000 %	\$31,715		\$31,715	\$2,218	\$33,933

(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 %	\$21,144		\$21,144	\$1,479	\$22,623
Total	100	100.000 %	\$21,144		\$21,144	\$1,479	\$22,623

(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 %	\$211,436		\$211,436	\$14,786	\$226,222
Total	100	100.000 %	\$211,436		\$211,436	\$14,786	\$226,222

(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	<u>100</u>	<u>100.000 %</u>	<u>\$95,146</u>		<u>\$95,146</u>	<u>\$6,653</u>	<u>\$101,799</u>
Total	<u>100</u>	<u>100.000 %</u>	<u>\$95,146</u>		<u>\$95,146</u>	<u>\$6,653</u>	<u>\$101,799</u>

(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	\$226,222			\$226,222	
Long Range Planning	\$101,799				\$101,799
FD611 Parking Fund	\$33,933	\$33,933			
FD621Transit Fund	<u>\$22,623</u>		<u>\$22,623</u>		
Total	\$384,577	<u>\$33,933</u>	<u>\$22,623</u>	<u>\$226,222</u>	<u>\$101,799</u>

SCHEDULE 19.01

INSURANCE ISF FUND

NATURE AND EXTENT OF SERVICE

Ensures the City has adequate resources for The Insurance ISF Fund, an internal services fund, is responsible for protection from risk management-related claims and settlements.

Costs are allocated as follows:

- **Risk Management** – These costs are the premium costs only (no self-funded claims) and ancillary insurances associated with property, environmental, special events, volunteer, and crime insurance. Costs are allocated based on full time equivalent (FTE) by fund/department/division, or if appropriate, to specific department.
- **Workers Compensation Premiums** – These costs are associated with workers compensation insurance premiums and are allocated based on full time equivalent (FTE) by fund/department/division.
- **Liability Claims** – These are direct costs made to Water, Sewer, and Parking for the actual cost of claims against their department.
- **General Fund Liability Claims** – These are direct costs paid for claims originating from General Fund Departments. Costs are allocated to General Fund Departments based on Total Expenditures for claims other than those specific to Enterprise Funds.

Insurance ISF Fund
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$3,361,435			\$3,361,435
Allocated additions:				
10000000 - Building Charge	\$394		\$394	
1011001 - City Administration	\$31,494	\$8,475	\$39,969	
1011501 - City Attorney	\$36,269	\$4,869	\$41,138	
1012000 - Finance	\$42,047	\$10,036	\$52,083	
1012006 - Finance Support Services	\$3,630	\$60	\$3,690	
1013002 - Risk Management	\$1,838	\$39	\$1,877	
1015005 - Facilities Maintenance	\$1,712	\$1,565	\$3,277	
Total allocated additions:	\$117,384	\$25,044	\$142,428	\$142,428
Total to be allocated	<u>\$3,478,819</u>	<u>\$25,044</u>		<u>\$3,503,863</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	\$971,923		\$971,923			
WORKERS COMP PREMIUMS	\$2,031,611			\$2,031,611		
OTHER INSURANCE	\$165,693		\$165,693			
LIABILITY CLAIMS	\$7,506				\$7,506	
GENERAL CLAIMS	\$184,702					\$184,702
Departmental Expenditures	\$3,361,435		\$1,137,616	\$2,031,611	\$7,506	\$184,702
Additions: 1st						
Risk Management	\$1,838		\$1,838			
Other	\$115,546	\$115,546				
Functional Cost	\$3,478,819	\$115,546	\$1,139,454	\$2,031,611	\$7,506	\$184,702
Reallocate Admin		(\$115,546)	\$39,104	\$69,835	\$258	\$6,349
Allocable Costs	\$3,478,819		\$1,178,558	\$2,101,446	\$7,764	\$191,051
1st Allocation	\$3,478,819		\$1,178,558	\$2,101,446	\$7,764	\$191,051
Additions: 2nd						
Risk Management	\$39		\$39			
Other	\$25,005	\$25,005				
Functional Cost	\$25,044	\$25,005	\$39			
Reallocate Admin		(\$25,005)	\$8,462	\$15,113	\$56	\$1,374
Allocable Costs	\$25,044		\$8,501	\$15,113	\$56	\$1,374
2nd Allocation	\$25,044		\$8,501	\$15,113	\$56	\$1,374
Total allocated	\$3,503,863		\$1,187,059	\$2,116,559	\$7,820	\$192,425

Insurance ISF Fund Detail allocation of Risk Management							2021
User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Urban Forest Services	300	0.738 %	\$8,692		\$8,692	\$80	\$8,772
Facilities Maintenance	500	1.229 %	\$14,487		\$14,487		\$14,487
Streets Maintenance	1,100	2.704 %	\$31,871		\$31,871	\$295	\$32,166
Stormwater and Flood Control	614	1.509 %	\$17,790		\$17,790	\$164	\$17,954
Traffic Signals & Lighting	200	0.492 %	\$5,795		\$5,795	\$54	\$5,849
Transportation/Plan Engineering	600	1.475 %	\$17,384		\$17,384		\$17,384
Recreation Administration	400	0.983 %	\$11,589		\$11,589	\$107	\$11,696
Recreation Facilities	100	0.246 %	\$2,897		\$2,897	\$27	\$2,924
Youth Services	200	0.492 %	\$5,795		\$5,795	\$54	\$5,849
Community Services	200	0.492 %	\$5,795		\$5,795	\$54	\$5,849
Ranger Program	300	0.738 %	\$8,692		\$8,692	\$80	\$8,772
Aquatics	100	0.246 %	\$2,897		\$2,897	\$27	\$2,924
Golf Course	400	0.983 %	\$11,589		\$11,589	\$107	\$11,696
Police Administration	650	1.598 %	\$18,833		\$18,833	\$174	\$19,007
Patrol	4,300	10.571 %	\$124,586		\$124,586	\$1,151	\$125,737
Investigations	1,700	4.179 %	\$49,255		\$49,255	\$455	\$49,710
Police Support Services	1,900	4.671 %	\$55,050		\$55,050	\$509	\$55,559
Neighborhood Services	100	0.246 %	\$2,897		\$2,897	\$27	\$2,924
Traffic Safety	400	0.983 %	\$11,589		\$11,589	\$107	\$11,696
Fire Administration	400	0.983 %	\$11,589		\$11,589	\$107	\$11,696
Emergency Response	4,500	11.063 %	\$130,381		\$130,381	\$1,205	\$131,586
Hazard Prevention	550	1.352 %	\$15,935		\$15,935	\$147	\$16,082
FD601 Water Fund	3,209	7.889 %	\$92,976		\$92,976	\$859	\$93,835
FD602 Sewer Fund	3,269	8.036 %	\$94,715		\$94,715	\$875	\$95,590
FD621Transit Fund	300	0.738 %	\$8,692		\$8,692	\$80	\$8,772
FD705 Whale Rock Fund	400	0.983 %	\$11,589		\$11,589	\$107	\$11,696
City Administration	400	0.983 %	\$11,589		\$11,589		\$11,589
Economic Development	100	0.246 %	\$2,897		\$2,897	\$27	\$2,924
Natural Resource Protection	300	0.738 %	\$8,692		\$8,692	\$80	\$8,772
Community Promotion	25	0.061 %	\$724		\$724	\$7	\$731
City Attorney	300	0.738 %	\$8,692		\$8,692		\$8,692
City Clerk	400	0.983 %	\$11,589		\$11,589		\$11,589
Finance	1,300	3.196 %	\$37,666		\$37,666		\$37,666
Network Services	750	1.844 %	\$21,730		\$21,730		\$21,730
Information Services	825	2.028 %	\$23,903		\$23,903		\$23,903
Human Resources	600	1.475 %	\$17,384		\$17,384		\$17,384
Community Development Admin	500	1.229 %	\$14,487		\$14,487	\$134	\$14,621
Building and Safety	1,150	2.827 %	\$33,320		\$33,320	\$308	\$33,628
Public Works Administration	600	1.475 %	\$17,384		\$17,384		\$17,384
Parks Maintenance	1,200	2.950 %	\$34,768		\$34,768	\$321	\$35,089
Swim Center Maintenance	100	0.246 %	\$2,897		\$2,897	\$27	\$2,924

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
Fire Apparatus Service	200	0.492 %	\$5,795		\$5,795	\$54	\$5,849
Fleet	450	1.106 %	\$13,038		\$13,038		\$13,038
FD611 Parking Fund	900	2.213 %	\$26,076		\$26,076	\$241	\$26,317
CIP Project Engineering	1,500	3.688 %	\$43,460		\$43,460		\$43,460
Development Review	1,300	3.196 %	\$37,666		\$37,666	\$348	\$38,014
City Council	500	1.229 %	\$14,487		\$14,487		\$14,487
Tourism and Bid Promotion	175	0.430 %	\$5,070		\$5,070	\$47	\$5,117
Community Services Group	200	0.492 %	\$5,795		\$5,795		\$5,795
Housing Policy/Homelessness	100	0.246 %	\$2,897		\$2,897	\$27	\$2,924
Solid Waste Recycling	110	0.270 %	\$3,192		\$3,192	\$28	\$3,220
Total	40,677	100.000 %	\$1,178,558		\$1,178,558	\$8,501	\$1,187,059

(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	300	0.738 %	\$15,499		\$15,499	\$143	\$15,642
Facilities Maintenance	500	1.229 %	\$25,831		\$25,831		\$25,831
Streets Maintenance	1,100	2.704 %	\$56,828		\$56,828	\$524	\$57,352
Stormwater and Flood Control	614	1.509 %	\$31,720		\$31,720	\$292	\$32,012
Traffic Signals & Lighting	200	0.492 %	\$10,332		\$10,332	\$95	\$10,427
Transportation/Plan Engineering	600	1.475 %	\$30,997		\$30,997		\$30,997
Recreation Administration	400	0.983 %	\$20,665		\$20,665	\$190	\$20,855
Recreation Facilities	100	0.246 %	\$5,166		\$5,166	\$48	\$5,214
Youth Services	200	0.492 %	\$10,332		\$10,332	\$95	\$10,427
Community Services	200	0.492 %	\$10,332		\$10,332	\$95	\$10,427
Ranger Program	300	0.738 %	\$15,499		\$15,499	\$143	\$15,642
Aquatics	100	0.246 %	\$5,166		\$5,166	\$48	\$5,214
Golf Course	400	0.983 %	\$20,665		\$20,665	\$190	\$20,855
Police Administration	650	1.598 %	\$33,580		\$33,580	\$309	\$33,889
Patrol	4,300	10.571 %	\$222,146		\$222,146	\$2,047	\$224,193
Investigations	1,700	4.179 %	\$87,825		\$87,825	\$809	\$88,634
Police Support Services	1,900	4.671 %	\$98,157		\$98,157	\$904	\$99,061
Neighborhood Services	100	0.246 %	\$5,166		\$5,166	\$48	\$5,214
Traffic Safety	400	0.983 %	\$20,665		\$20,665	\$190	\$20,855
Fire Administration	400	0.983 %	\$20,665		\$20,665	\$190	\$20,855
Emergency Response	4,500	11.063 %	\$232,478		\$232,478	\$2,142	\$234,620
Hazard Prevention	550	1.352 %	\$28,414		\$28,414	\$262	\$28,676
FD601 Water Fund	3,209	7.889 %	\$165,783		\$165,783	\$1,527	\$167,310
FD602 Sewer Fund	3,269	8.036 %	\$168,882		\$168,882	\$1,556	\$170,438
FD621Transit Fund	300	0.738 %	\$15,499		\$15,499	\$143	\$15,642
FD705 Whale Rock Fund	400	0.983 %	\$20,665		\$20,665	\$190	\$20,855
City Administration	400	0.983 %	\$20,665		\$20,665		\$20,665
Economic Development	100	0.246 %	\$5,166		\$5,166	\$48	\$5,214
Natural Resource Protection	300	0.738 %	\$15,499		\$15,499	\$143	\$15,642
Community Promotion	25	0.061 %	\$1,292		\$1,292	\$12	\$1,304
City Attorney	300	0.738 %	\$15,499		\$15,499		\$15,499
City Clerk	400	0.983 %	\$20,665		\$20,665		\$20,665
Finance	1,300	3.196 %	\$67,160		\$67,160		\$67,160
Network Services	750	1.844 %	\$38,746		\$38,746		\$38,746
Information Services	825	2.028 %	\$42,621		\$42,621		\$42,621
Human Resources	600	1.475 %	\$30,997		\$30,997		\$30,997
Community Development Admin	500	1.229 %	\$25,831		\$25,831	\$238	\$26,069
Building and Safety	1,150	2.827 %	\$59,411		\$59,411	\$547	\$59,958
Public Works Administration	600	1.475 %	\$30,997		\$30,997		\$30,997
Parks Maintenance	1,200	2.950 %	\$61,994		\$61,994	\$571	\$62,565
Swim Center Maintenance	100	0.246 %	\$5,166		\$5,166	\$48	\$5,214

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>
Fire Apparatus Service	200	0.492 %	\$10,332		\$10,332	\$95	\$10,427
Fleet	450	1.106 %	\$23,248		\$23,248		\$23,248
FD611 Parking Fund	900	2.213 %	\$46,496		\$46,496	\$428	\$46,924
CIP Project Engineering	1,500	3.688 %	\$77,493		\$77,493		\$77,493
Development Review	1,300	3.196 %	\$67,160		\$67,160	\$619	\$67,779
City Council	500	1.229 %	\$25,831		\$25,831		\$25,831
Tourism and Bid Promotion	175	0.430 %	\$9,041		\$9,041	\$83	\$9,124
Community Services Group	200	0.492 %	\$10,332		\$10,332		\$10,332
Housing Policy/Homelessness	100	0.246 %	\$5,166		\$5,166	\$48	\$5,214
Solid Waste Recycling	110	0.270 %	\$5,681		\$5,681	\$53	\$5,734
Total	40,677	100.000 %	\$2,101,446		\$2,101,446	\$15,113	\$2,116,559

(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 %	\$696		\$696	\$5	\$701
FD602 Sewer Fund	32,727	91.037 %	\$7,068		\$7,068	\$51	\$7,119
Total	35,949	100.000 %	\$7,764		\$7,764	\$56	\$7,820

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

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	173,273	0.256 %	\$489		\$489		\$489
Cultural Activities	332,351	0.491 %	\$939		\$939	\$9	\$948
Economic Development	588,878	0.870 %	\$1,663		\$1,663	\$16	\$1,679
Natural Resource Protection	646,613	0.956 %	\$1,826		\$1,826	\$17	\$1,843
Community Promotion	417,721	0.617 %	\$1,180		\$1,180	\$11	\$1,191
City Attorney	964,100	1.425 %	\$2,723		\$2,723		\$2,723
City Clerk	567,513	0.839 %	\$1,603		\$1,603		\$1,603
Finance	1,795,348	2.654 %	\$5,070		\$5,070		\$5,070
Network Services	2,856,721	4.223 %	\$8,068		\$8,068		\$8,068
Information Services	1,105,991	1.635 %	\$3,123		\$3,123		\$3,123
Finance Support Services	133,712	0.198 %	\$378		\$378		\$378
Human Resources	1,363,656	2.016 %	\$3,851		\$3,851		\$3,851
Wellness Program	9,226	0.014 %	\$26		\$26		\$26
Community Development Admin	901,725	1.333 %	\$2,547		\$2,547	\$24	\$2,571
Commissions & Committees	15,291	0.023 %	\$43		\$43		\$43
Development Review	2,507,040	3.706 %	\$7,080		\$7,080	\$67	\$7,147
Building and Safety	2,506,262	3.705 %	\$7,078		\$7,078	\$67	\$7,145
Public Works Administration	606,828	0.897 %	\$1,714		\$1,714		\$1,714
Parks Maintenance	2,926,873	4.327 %	\$8,266		\$8,266	\$78	\$8,344
Swim Center Maintenance	449,101	0.664 %	\$1,268		\$1,268	\$12	\$1,280
Urban Forest Services	449,130	0.664 %	\$1,268		\$1,268	\$12	\$1,280
Facilities Maintenance	1,231,266	1.820 %	\$3,477		\$3,477		\$3,477
Streets Maintenance	1,313,626	1.942 %	\$3,710		\$3,710	\$35	\$3,745
Stormwater and Flood Control	944,270	1.396 %	\$2,667		\$2,667	\$25	\$2,692
Traffic Signals & Lighting	553,073	0.818 %	\$1,562		\$1,562	\$15	\$1,577
Fleet	1,011,969	1.496 %	\$2,858		\$2,858		\$2,858
City Administration	1,115,952	1.650 %	\$3,152		\$3,152		\$3,152
Transportation/Plan Engineering	891,289	1.318 %	\$2,517		\$2,517		\$2,517
Recreation Administration	759,597	1.123 %	\$2,145		\$2,145	\$20	\$2,165
Recreation Facilities	234,614	0.347 %	\$663		\$663	\$6	\$669
Youth Services	971,662	1.436 %	\$2,744		\$2,744	\$26	\$2,770
Community Services	384,912	0.569 %	\$1,087		\$1,087	\$10	\$1,097
Ranger Program	508,601	0.752 %	\$1,436		\$1,436	\$14	\$1,450
Aquatics	579,746	0.857 %	\$1,637		\$1,637	\$16	\$1,653
Golf Course	599,587	0.886 %	\$1,693		\$1,693	\$16	\$1,709
Police Administration	1,469,923	2.173 %	\$4,151		\$4,151	\$39	\$4,190
Patrol	9,753,373	14.417 %	\$27,545		\$27,545	\$262	\$27,807
Investigations	2,923,797	4.322 %	\$8,257		\$8,257	\$78	\$8,335
Police Support Services	2,381,005	3.520 %	\$6,724		\$6,724	\$64	\$6,788
Neighborhood Services	228,265	0.337 %	\$645		\$645	\$6	\$651
Traffic Safety	862,135	1.274 %	\$2,435		\$2,435	\$23	\$2,458

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
Fire Administration	1,258,603	1.860 %	\$3,554		\$3,554	\$34	\$3,588
Emergency Response	11,494,300	16.991 %	\$32,461		\$32,461	\$308	\$32,769
Hazard Prevention	735,525	1.087 %	\$2,077		\$2,077	\$20	\$2,097
Training Services	82,496	0.122 %	\$233		\$233	\$2	\$235
Fire Station	38,314	0.057 %	\$108		\$108	\$1	\$109
Disaster Assistance	38,550	0.057 %	\$109		\$109	\$1	\$110
Fire Apparatus Service	377,035	0.557 %	\$1,065		\$1,065	\$10	\$1,075
Finance Non Departmental	292,146	0.432 %	\$825		\$825	\$8	\$833
Human Relations	579,489	0.857 %	\$1,637		\$1,637	\$16	\$1,653
CIP Project Engineering	2,269,244	3.354 %	\$6,409		\$6,409		\$6,409
Community Services Group	315,986	0.467 %	\$892		\$892		\$892
Risk Management	1,598	0.002 %	\$5		\$5		\$5
Water Administration/Engineering	1,709	0.003 %	\$5		\$5		\$5
Solid Waste Recycling	119,370	0.176 %	\$337		\$337	\$6	\$343
Parking Admin	9,386	0.012 %	\$26		\$26		\$26
Total	67,649,766	100.000 %	\$191,051		\$191,051	\$1,374	\$192,425

(A) Alloc basis:

Total Expenditures by General Fund Department

Source:

	Insurance ISF Fund Departmental Cost Allocation Summary				
	<u>Total</u>	<u>Risk Management</u>	<u>Workers Comp Premiums</u>	<u>Liability Claims</u>	<u>General Fund Liab Claims</u>
City Council	\$40,807	\$14,487	\$25,831		\$489
City Administration	\$35,406	\$11,589	\$20,665		\$3,152
Community Services Group	\$17,019	\$5,795	\$10,332		\$892
City Attorney	\$26,914	\$8,692	\$15,499		\$2,723
City Clerk	\$33,857	\$11,589	\$20,665		\$1,603
Finance	\$109,896	\$37,666	\$67,160		\$5,070
Network Services	\$68,544	\$21,730	\$38,746		\$8,068
Information Services	\$69,647	\$23,903	\$42,621		\$3,123
Finance Support Services	\$378				\$378
Human Resources	\$52,232	\$17,384	\$30,997		\$3,851
Risk Management	\$5				\$5
Wellness Program	\$26				\$26
Public Works Administration	\$50,095	\$17,384	\$30,997		\$1,714
Facilities Maintenance	\$43,795	\$14,487	\$25,831		\$3,477
Fleet	\$39,144	\$13,038	\$23,248		\$2,858
CIP Project Engineering	\$127,362	\$43,460	\$77,493		\$6,409
Transportation/Plan Engineering	\$50,898	\$17,384	\$30,997		\$2,517
Cultural Activities	\$948				\$948
Economic Development	\$9,817	\$2,924	\$5,214		\$1,679
Natural Resource Protection	\$26,257	\$8,772	\$15,642		\$1,843
Tourism and Bid Promotion	\$14,241	\$5,117	\$9,124		
Community Promotion	\$3,226	\$731	\$1,304		\$1,191
Finance Non Departmental	\$833				\$833
Community Development Admin	\$43,261	\$14,621	\$26,069		\$2,571
Commissions & Committees	\$43				\$43
Development Review	\$112,940	\$38,014	\$67,779		\$7,147
Building and Safety	\$100,731	\$33,628	\$59,958		\$7,145
Human Relations	\$1,653				\$1,653
Housing Policy/Homelessness	\$8,138	\$2,924	\$5,214		
Parks Maintenance	\$105,998	\$35,089	\$62,565		\$8,344
Swim Center Maintenance	\$9,418	\$2,924	\$5,214		\$1,280
Urban Forest Services	\$25,694	\$8,772	\$15,642		\$1,280
Streets Maintenance	\$93,263	\$32,166	\$57,352		\$3,745
Traffic Signals & Lighting	\$17,853	\$5,849	\$10,427		\$1,577
Parking Admin	\$26				\$26
Stormwater and Flood Control	\$52,658	\$17,954	\$32,012		\$2,692
Water Administration/Engineering	\$5				\$5
Solid Waste Recycling	\$9,297	\$3,220	\$5,734		\$343
Recreation Administration	\$34,716	\$11,696	\$20,855		\$2,165
Recreation Facilities	\$8,807	\$2,924	\$5,214		\$669

	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>
Youth Services	\$19,046	\$5,849	\$10,427		\$2,770
Community Services	\$17,373	\$5,849	\$10,427		\$1,097
Ranger Program	\$25,864	\$8,772	\$15,642		\$1,450
Aquatics	\$9,791	\$2,924	\$5,214		\$1,653
Golf Course	\$34,260	\$11,696	\$20,855		\$1,709
Police Administration	\$57,086	\$19,007	\$33,889		\$4,190
Patrol	\$377,737	\$125,737	\$224,193		\$27,807
Investigations	\$146,679	\$49,710	\$88,634		\$8,335
Police Support Services	\$161,408	\$55,559	\$99,061		\$6,788
Neighborhood Services	\$8,789	\$2,924	\$5,214		\$651
Traffic Safety	\$35,009	\$11,696	\$20,855		\$2,458
Fire Administration	\$36,139	\$11,696	\$20,855		\$3,588
Emergency Response	\$398,975	\$131,586	\$234,620		\$32,769
Hazard Prevention	\$46,855	\$16,082	\$28,676		\$2,097
Training Services	\$235				\$235
Fire Apparatus Service	\$17,351	\$5,849	\$10,427		\$1,075
Fire Station	\$109				\$109
Disaster Assistance	\$110				\$110
FD601 Water Fund	\$261,846	\$93,835	\$167,310	\$701	
FD602 Sewer Fund	\$273,147	\$95,590	\$170,438	\$7,119	
FD611 Parking Fund	\$73,241	\$26,317	\$46,924		
FD621Transit Fund	\$24,414	\$8,772	\$15,642		
FD705 Whale Rock Fund	\$32,551	\$11,696	\$20,855		
Total	\$3,503,863	\$1,187,059	\$2,116,559	\$7,820	\$192,425

SCHEDULE 20.01

NATURAL RESOURCES PROTECTION
(Utility Services)

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$646,613			\$646,613
Total to be allocated	<u>\$646,613</u>	:	:	<u>\$646,613</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	\$331,168		\$331,168	
FRINGE BENEFITS	\$153,511		\$153,511	
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$161,934		\$161,934	
Departmental Expenditures	<u>\$646,613</u>	.	<u>\$646,613</u>	.
Functional Cost	<u>\$646,613</u>	.	<u>\$646,613</u>	.
Allocable Costs	<u>\$646,613</u>	.	<u>\$646,613</u>	.
Unallocated	(\$646,613)	.	(\$646,613)	.
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	1,981	78.987 %		\$1,981	\$1,981		\$1,981
FD601 Water Fund	527	21.013 %		\$527	\$527		\$527
Subtotal	2,508	100.000 %		\$2,508	\$2,508		\$2,508
Direct Billed				(\$2,508)	(\$2,508)		(\$2,508)
Total	2,508	100.000 %	\$0	\$0	\$0	\$0	\$0

(A) Alloc basis:

Agreed Upon Amount Based On Services Performed

Source:

	<u>Total</u>	<u>Program Support</u>
FD601 Water Fund	\$527	\$527
FD602 Sewer Fund	\$1,981	\$1,981
Subtotal	\$2,508	\$2,508
Direct Billed	(\$2,508)	(\$2,508)
Total		

SCHEDULE 21.01

ENGINEERING DEVELOPMENT REVIEW
(Utility Services)

NATURE AND EXTENT OF SERVICE

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

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

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

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

- **Utility Service** – These costs are for services provided by staff funded in the Utility Enterprise Funds. The amounts shown represent credits that are provided to these enterprise funds (water and sewer) in order to reflect the services provided back to Engineering Development Review to facilitate the review and inspection of development projects.

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

Eng Dev Review (Utility Services)

Schedule of costs to be
allocated by function

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

Eng Dev Review (Utility Services)

Detail allocation of
Utility Services

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD601 Water Fund	50	50.000 %		(\$14,755)	(\$14,755)		(\$14,755)
FD602 Sewer Fund	50	50.000 %		(\$14,755)	(\$14,755)		(\$14,755)
Subtotal	100	100.000 %		(\$29,510)	(\$29,510)		(\$29,510)
Direct Billed				\$29,510	\$29,510		\$29,510
Total	100	100.000 %	\$0	\$0	\$0	\$0	\$0

(A) Alloc basis:

Time Spent by Utilities on Behalf of Engineering Development Review

Source:

Cheryl Blair

	Total	Utility Services
FD601 Water Fund	(\$14,755)	(\$14,755)
FD602 Sewer Fund	(\$14,755)	(\$14,755)
Subtotal	(\$29,510)	(\$29,510)
Direct Billed	\$29,510	\$29,510
Total		