

CITY OF SAN LUIS OBISPO, CA

2 CFR PART 200
COST ALLOCATION PLAN

Fiscal Year 2021
Prepared April 26, 2022

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COST ALLOCATION METHODOLOGY

INTRODUCTION

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

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

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

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

FORMAT

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

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

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

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

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

FORMAT (Continued)

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

INTERVIEWS

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

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CERTIFICATE OF COST ALLOCATION PLAN

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

(1) All costs included in this proposal to establish cost allocations or billings for Fiscal Year 2021 (July 1, 2020 through June 30, 2021) are allowable in accordance with the requirements of 2 CFR 200 and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Governmental Unit: _____

Signature: _____

Name of Official: _____

Title: _____

Date of Execution: _____

Organizational Chart

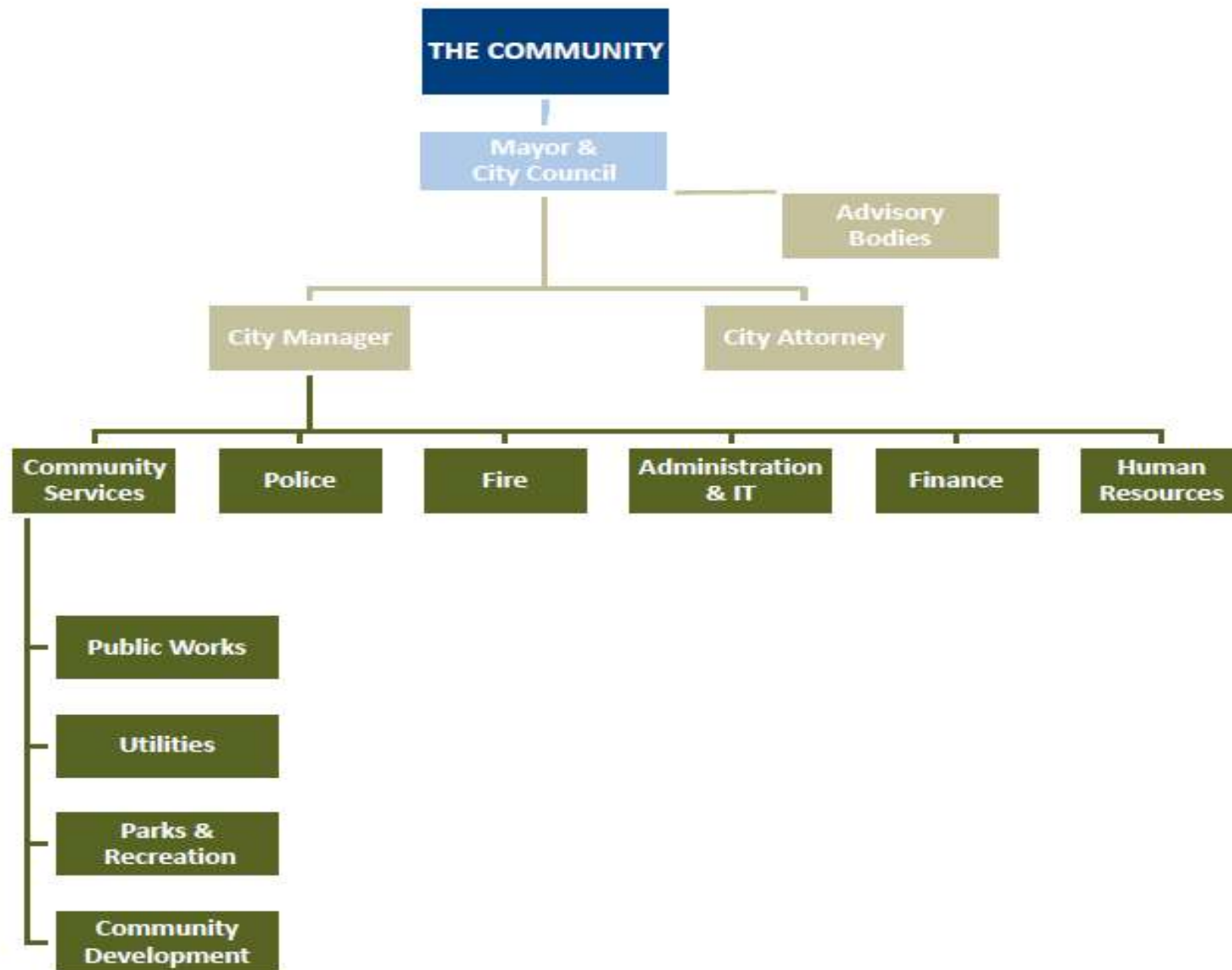


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Allocated Costs by Department

Central Service Departments	<u>City Council</u>	<u>Cultural Activities</u>	<u>Econ Dev</u>	<u>Nat Res Protection</u>	<u>Tour/Bid Promo</u>	<u>Comm Promotion</u>	<u>Fin NonDepart</u>	<u>Comm Dev Admin</u>	<u>Commissions & Comm</u>
Building Charge	\$7,310	\$321	\$292	\$625				\$15,463	
City Administration	\$2,347	\$4,503	\$113,841	\$61,692		\$5,660	\$3,958	\$12,216	\$207
Community Services Group								\$52,037	
City Attorney	\$2,181	\$4,184	\$7,412	\$8,140		\$5,258	\$3,677	\$11,349	\$192
City Clerk	\$39,050		\$396	\$1,187	\$692	\$99		\$53,659	
Finance	\$6,551	\$7,400	\$12,766	\$12,887	\$1,310	\$10,432	\$5,425	\$18,803	\$193
Network Services	\$41,325		\$4,895	\$14,005	\$6,489	\$914		\$59,537	\$13,725
Information Services	\$8,018		\$1,603	\$4,811	\$2,807	\$401		\$247,906	
Finance Support Services	\$190	\$364	\$645	\$709		\$458	\$321	\$988	\$16
Human Resources	\$18,548	\$286	\$4,185	\$11,594	\$6,440	\$1,278	\$251	\$19,174	\$13
Risk Management									
Wellness Program	\$905		\$181	\$543	\$316	\$45		\$905	
Public Works Administration									
Facilities Maintenance	\$37,838	\$1,663	\$1,511	\$3,237				\$26,735	
Fleet				\$3,729					
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$41,094	\$946	\$9,795	\$26,200	\$14,210	\$3,219	\$831	\$43,166	\$43
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$205,357</u>	<u>\$19,667</u>	<u>\$157,522</u>	<u>\$149,359</u>	<u>\$32,264</u>	<u>\$27,764</u>	<u>\$14,463</u>	<u>\$561,938</u>	<u>\$14,389</u>
Proposed Costs	\$205,357	\$19,667	\$157,522	\$149,359	\$32,264	\$27,764	\$14,463	\$561,938	\$14,389

Allocated Costs by Department

Central Service Departments	<u>Development Review</u>	<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>
Building Charge	\$6,168	\$3,522	\$9,793			\$3,832		\$590	\$4,422
City Administration	\$33,963		\$33,953	\$7,850		\$39,651	\$6,084	\$6,085	\$17,797
Community Services Group									
City Attorney	\$31,557		\$31,546	\$7,295		\$36,841	\$5,654	\$5,654	\$16,536
City Clerk	\$5,144		\$4,551		\$396	\$4,749	\$396	\$1,187	\$4,353
Finance	\$45,117		\$52,644	\$13,540	\$749	\$71,682	\$12,316	\$9,483	\$33,366
Network Services	\$67,361	\$28,389	\$65,158		\$6,527	\$78,529	\$11,187	\$26,248	\$61,955
Information Services	\$20,849		\$18,442		\$1,603	\$19,244	\$1,603	\$4,811	\$17,641
Finance Support Services	\$2,746		\$23,048	\$635		\$3,205	\$491	\$492	\$1,439
Human Resources	\$49,993		\$44,471	\$497	\$3,680	\$46,672	\$4,065	\$11,426	\$41,608
Risk Management									
Wellness Program	\$2,353		\$2,082		\$181	\$2,172	\$181	\$543	\$1,991
Public Works Administration						\$88,047	\$47,469	\$51,419	\$86,073
Facilities Maintenance	\$9,860	\$6,089	\$16,932			\$31,609		\$5,241	\$54,711
Fleet	\$4,972		\$11,188			\$140,473	\$4,972	\$32,322	\$254,842
CIP Project Engineering									
Transportation/Plan Engineering	\$225,189	\$101,337							
Insurance ISF Fund	\$112,692		\$100,511	\$1,648	\$8,120	\$105,768	\$9,397	\$25,638	\$93,058
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$617,964</u>	<u>\$139,337</u>	<u>\$414,319</u>	<u>\$31,465</u>	<u>\$21,256</u>	<u>\$672,474</u>	<u>\$103,815</u>	<u>\$181,139</u>	<u>\$689,792</u>
Proposed Costs	\$617,964	\$139,337	\$414,319	\$31,465	\$21,256	\$672,474	\$103,815	\$181,139	\$689,792

Allocated Costs by Department

Central Service Departments	<u>Traffic Signals/Lights</u>	<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>
Building Charge									
City Administration	\$7,492	\$123	\$12,793	\$24	\$1,617	\$10,290	\$3,178	\$13,163	\$5,215
Community Services Group					\$52,037	\$52,041			
City Attorney	\$6,962	\$112	\$11,885	\$21	\$1,502	\$9,561	\$2,952	\$12,231	\$4,845
City Clerk	\$791		\$2,429		\$438	\$17,312	\$396	\$791	\$791
Finance	\$13,199	\$213	\$20,823	\$20	\$2,641	\$14,357	\$4,124	\$16,039	\$9,261
Network Services	\$37,114		\$25,626		\$4,485	\$24,345	\$18,449	\$103,704	\$16,704
Information Services	\$3,208		\$62,003		\$1,766	\$28,282	\$1,603	\$3,208	\$3,208
Finance Support Services	\$606	\$8	\$1,035	\$2	\$131	\$9,796	\$257	\$1,064	\$421
Human Resources	\$7,834	\$12	\$23,406	\$1	\$4,153	\$15,372	\$3,881	\$8,194	\$7,690
Risk Management									
Wellness Program	\$362		\$1,111		\$200	\$724	\$181	\$362	\$362
Public Works Administration	\$49,443		\$57,617						
Facilities Maintenance	\$5,329					\$85,313	\$344,134	\$5,743	\$5,743
Fleet	\$19,890		\$27,349			\$6,216			
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$17,815	\$27	\$52,543	\$5	\$9,275	\$34,641	\$8,787	\$19,005	\$17,336
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$170,045</u>	<u>\$495</u>	<u>\$298,620</u>	<u>\$73</u>	<u>\$78,245</u>	<u>\$308,250</u>	<u>\$387,942</u>	<u>\$183,504</u>	<u>\$71,576</u>
Proposed Costs	\$170,045	\$495	\$298,620	\$73	\$78,245	\$308,250	\$387,942	\$183,504	\$71,576

Allocated Costs by Department

Central Service Departments	<u>Ranger Program</u>	<u>Aquatics</u>	<u>Golf Course</u>	<u>Jack House</u>	<u>Police Admin</u>	<u>Patrol</u>	<u>Investigations</u>	<u>Police Support Svc</u>	<u>Neighborhood Svcs</u>
Building Charge									
City Administration	\$6,890	\$7,854	\$8,123		\$19,913	\$132,132	\$39,611	\$32,257	\$3,092
Community Services Group									
City Attorney	\$6,403	\$7,297	\$7,547		\$18,502	\$122,768	\$36,803	\$29,970	\$2,874
City Clerk	\$1,187	\$396	\$1,583		\$10,437	\$17,015	\$6,727	\$7,518	\$396
Finance	\$11,408	\$9,727	\$16,622		\$40,764	\$149,140	\$48,208	\$44,413	\$4,119
Network Services	\$24,117	\$18,501	\$21,191		\$93,212	\$322,315	\$90,311	\$135,713	\$21,361
Information Services	\$4,811	\$1,603	\$6,415		\$120,407	\$68,961	\$27,263	\$30,471	\$1,603
Finance Support Services	\$557	\$635	\$657		\$1,610	\$10,682	\$3,202	\$2,608	\$250
Human Resources	\$11,476	\$4,178	\$15,236		\$35,492	\$166,613	\$65,069	\$71,965	\$3,876
Risk Management									
Wellness Program	\$543	\$181	\$724		\$1,176	\$7,782	\$3,077	\$3,438	\$181
Public Works Administration									
Facilities Maintenance	\$5,743				\$22,007	\$22,007	\$22,007	\$44,014	\$22,007
Fleet	\$52,212		\$37,294		\$22,376	\$161,608	\$70,858	\$4,973	\$7,459
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$25,807	\$9,769	\$34,186		\$56,963	\$376,910	\$146,360	\$161,056	\$8,769
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$151,154</u>	<u>\$60,141</u>	<u>\$149,578</u>		<u>\$442,859</u>	<u>\$1,557,933</u>	<u>\$559,496</u>	<u>\$568,396</u>	<u>\$75,987</u>
Proposed Costs	\$151,154	\$60,141	\$149,578		\$442,859	\$1,557,933	\$559,496	\$568,396	\$75,987

Allocated Costs by Department

Central Service Departments	<u>Traffic Safety</u>	<u>Fire Admin</u>	<u>Emergency Response</u>	<u>Hazard Prevention</u>	<u>Training Services</u>	<u>Fire Apparatus</u>	<u>Fire Station Fac Sup</u>	<u>Disaster Assist</u>	<u>FD201 Local Sales Tax</u>
Building Charge									
City Administration	\$11,680	\$17,050	\$155,717	\$9,963	\$1,117	\$5,108	\$519	\$523	
Community Services Group									
City Attorney	\$10,853	\$15,843	\$144,682	\$9,259	\$1,038	\$4,746	\$483	\$485	
City Clerk	\$1,583	\$11,695	\$17,807	\$2,176		\$791			
Finance	\$13,838	\$24,434	\$171,636	\$14,653	\$3,985	\$13,066	\$4,882	\$2,979	\$6,726
Network Services	\$24,600	\$55,042	\$278,234	\$41,764		\$8,051			
Information Services	\$6,415	\$73,473	\$72,167	\$8,821		\$3,208			
Finance Support Services	\$944	\$1,379	\$12,589	\$805	\$90	\$413	\$42	\$43	
Human Resources	\$15,461	\$25,957	\$175,467	\$20,871	\$70	\$7,683	\$33	\$33	
Risk Management									
Wellness Program	\$724	\$724	\$8,144	\$995		\$362			
Public Works Administration									
Facilities Maintenance	\$22,007	\$19,993	\$19,993	\$19,993	\$19,993		\$19,993	\$19,993	
Fleet	\$37,294								
CIP Project Engineering									
Transportation/Plan Engineering									
Insurance ISF Fund	\$34,933	\$36,061	\$398,104	\$46,753	\$235	\$17,314	\$109	\$110	
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$180,332</u>	<u>\$281,651</u>	<u>\$1,454,540</u>	<u>\$176,053</u>	<u>\$26,528</u>	<u>\$60,742</u>	<u>\$26,061</u>	<u>\$24,166</u>	<u>\$6,726</u>
Proposed Costs	\$180,332	\$281,651	\$1,454,540	\$176,053	\$26,528	\$60,742	\$26,061	\$24,166	\$6,726

Allocated Costs by Department

Central Service Departments	<u>FD202 Downtown Bid</u>	<u>FD205 CDBG</u>	<u>FD206 Law Enforc Grant</u>	<u>FD208 Tourism Bid</u>	<u>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>
Building Charge				\$238					
City Administration	\$2,734		\$782	\$10,953					
Community Services Group									
City Attorney	\$2,989		\$856	\$11,976					
City Clerk									
Finance	\$5,552		\$1,011	\$20,688	\$5,449	\$31		\$124	\$46
Network Services				\$153					
Information Services									
Finance Support Services	\$273		\$78	\$1,093					
Human Resources				\$1,719					
Risk Management									
Wellness Program									
Public Works Administration									
Facilities Maintenance				\$1,225					
Fleet									
CIP Project Engineering							\$56,296	\$129,675	
Transportation/Plan Engineering									
Insurance ISF Fund									
Natural Resources Protection (Utility Services)									
Eng Dev Review (Utility Services)									
Subtotal	<u>\$11,548</u>		<u>\$2,727</u>	<u>\$48,045</u>	<u>\$5,449</u>	<u>\$31</u>	<u>\$56,296</u>	<u>\$129,799</u>	<u>\$46</u>
Proposed Costs	\$11,548		\$2,727	\$48,045	\$5,449	\$31	\$56,296	\$129,799	\$46

Allocated Costs by Department

Central Service Departments	<u>FD507 Trans Impact</u>	<u>FD601 Water</u>	<u>FD602 Sewer</u>	<u>FD611 Parking</u>	<u>FD621 Transit</u>	<u>FD705 Whale Rock</u>	<u>FD711 Hazardous Mat</u>	<u>All Other</u>	<u>Subtotal</u>
Building Charge		\$2,211	\$2,211		\$515				\$57,513
City Administration		\$65,493	\$76,235	\$23,414	\$7,593	\$10,538	\$1,122		\$1,054,115
Community Services Group		\$24,017	\$24,017	\$52,037	\$52,037	\$4,003			\$312,226
City Attorney		\$71,611	\$83,357	\$25,601	\$8,303	\$11,522	\$1,227		\$864,542
City Clerk		\$23,933	\$16,306	\$6,933	\$2,311	\$1,583			\$269,184
Finance		\$183,216	\$211,942	\$65,834	\$19,072	\$21,899	\$3,089	\$117,901	\$1,631,795
Network Services		\$254,845	\$230,238	\$97,654	\$47,600	\$58,646	\$980	\$213,858	\$2,755,057
Information Services		\$79,648	\$80,610	\$33,223	\$12,909	\$8,845		\$7,453	\$1,101,323
Finance Support Services		\$6,535	\$7,607	\$2,336	\$757	\$1,052	\$112		\$105,416
Human Resources		\$121,534	\$123,937	\$33,121	\$12,759	\$14,721		\$1,722	\$1,263,717
Risk Management									
Wellness Program		\$5,807	\$5,916	\$1,629	\$543	\$724			\$58,370
Public Works Administration		\$23,032	\$23,031	\$181,803	\$95,885				\$703,819
Facilities Maintenance		\$59,853	\$59,851	\$65,797	\$4,759				\$1,112,923
Fleet		\$109,396	\$174,039	\$11,188		\$22,376		\$38,537	\$1,255,563
CIP Project Engineering	\$202,775	\$226,021	\$96,346	\$145,640	\$45,091				\$901,844
Transportation/Plan Engineering				\$33,778	\$22,519				\$382,823
Insurance ISF Fund		\$261,273	\$272,552	\$73,081	\$24,360	\$32,480			\$2,772,955
Natural Resources Protection (Utility Services)		\$527	\$1,981						\$2,508
Eng Dev Review (Utility Services)		(\$14,755)	(\$14,755)						(\$29,510)
Subtotal	<u>\$202,775</u>	<u>\$1,504,197</u>	<u>\$1,475,421</u>	<u>\$853,069</u>	<u>\$357,013</u>	<u>\$188,389</u>	<u>\$6,530</u>	<u>\$379,471</u>	<u>\$16,576,183</u>
Proposed Costs	\$202,775	\$1,504,197	\$1,475,421	\$853,069	\$357,013	\$188,389	\$6,530	\$379,471	\$16,576,183

Allocated Costs by Department

Central Service Departments	<u>Direct Billed</u>	<u>Unallocated</u>	<u>Total</u>
Building Charge			\$57,513
City Administration			\$1,054,115
Community Services Group			\$312,226
City Attorney			\$864,542
City Clerk		\$237,016	\$506,200
Finance		\$181,690	\$1,813,485
Network Services			\$2,755,057
Information Services			\$1,101,323
Finance Support Services			\$105,416
Human Resources			\$1,263,717
Risk Management			
Wellness Program			\$58,370
Public Works Administration			\$703,819
Facilities Maintenance			\$1,112,923
Fleet			\$1,255,563
CIP Project Engineering		\$1,898,909	\$2,800,753
Transportation/Plan Engineering		\$743,124	\$1,125,947
Insurance ISF Fund			\$2,772,955
Natural Resources Protection (Utility Services)	(\$2,508)	\$646,613	\$646,613
Eng Dev Review (Utility Services)	\$29,510		
Subtotal	<u>\$27,002</u>	<u>\$3,707,352</u>	<u>\$20,310,537</u>
Proposed Costs	\$27,002	\$3,707,352	\$20,310,537

Departments	Total Expenditures	Cost Adjustments	Total Allocated
Building Charge		\$132,123	
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)			
City Council			\$205,357
Cultural Activities			\$19,667
Economic Development			\$157,522
Natural Resource Protection			\$149,359
Tourism and Bid Promotion			\$32,264
Community Promotion			\$27,764
Finance Non Departmental			\$14,463
Community Development Admin			\$561,938
Commissions & Committees			\$14,389
Development Review			\$617,964
Long Range Planning			\$139,337
Building and Safety			\$414,319
Human Relations			\$31,465
Housing Policy/Homelessness			\$21,256
Parks Maintenance			\$672,474
Swim Center Maintenance			\$103,815
Urban Forest Services			\$181,139
Streets Maintenance			\$689,792
Traffic Signals & Lighting			\$170,045
Parking Admin			\$495
Stormwater and Flood Control			\$298,620
Water Administration/Engineering			\$73

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Solid Waste Recycling			\$78,245
Recreation Administration			\$308,250
Recreation Facilities			\$387,942
Youth Services			\$183,504
Community Services			\$71,576
Ranger Program			\$151,154
Aquatics			\$60,141
Golf Course			\$149,578
Jack House			
Police Administration			\$442,859
Patrol			\$1,557,933
Investigations			\$559,496
Police Support Services			\$568,396
Neighborhood Services			\$75,987
Traffic Safety			\$180,332
Fire Administration			\$281,651
Emergency Response			\$1,454,540
Hazard Prevention			\$176,053
Training Services			\$26,528
Fire Apparatus Service			\$60,742
Fire Station			\$26,061
Disaster Assistance			\$24,166
FD201 Local Sales Tax Fund			\$6,726
FD202 Downtown Bid Fund			\$11,548
FD205 CDBG Fund			
FD206 Law Enforcement Grant Fund			\$2,727
FD208 Tourism Bid Fund			\$48,045
FD401 Capital Outlay Engineering			\$5,449
FD402 Fleet Replace			\$31
FD403 Info Tech Replacement Fund			\$56,296
FD404 Major Facility Replacement Fund			\$129,799
FD505 Affordable Housing Fund			\$46
FD507 Transportation Impact Fee Fund			\$202,775
FD601 Water Fund			\$1,504,197
FD602 Sewer Fund			\$1,475,421
FD611 Parking Fund			\$853,069
FD621Transit Fund			\$357,013
FD705 Whale Rock Fund			\$188,389
FD711 Hazardous Mat Task Force Fund			\$6,530
All Other			\$379,471
Unallocated			\$3,707,352
Direct Billed			\$27,002

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

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Total	<u>\$20,248,446</u>	<u>\$62,091</u>	<u>\$20,310,537</u>

Detail of Allocated Costs

Departments	<u>Building Charge</u>	<u>City Admin</u>	<u>Comm Svc Group</u>	<u>City Attorney</u>	<u>City Clerk</u>	<u>Finance</u>	<u>Network Services</u>	<u>Info Services</u>	<u>Fin Support Svc</u>
Schedule:	1.007	2.009	3.005	4.006	5.006	6.012	7.019	8.006	9.006
Building Charge	(\$132,123)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Administration	\$2,740	(\$1,375,303)	\$0	\$12,493	\$71,449	\$18,675	\$22,122	\$64,287	\$1,939
Community Services Group	\$0	\$4,281	(\$364,263)	\$3,537	\$663	\$4,780	\$7,587	\$2,849	\$341
City Attorney	\$1,607	\$13,061	\$0	(\$1,095,174)	\$13,266	\$14,165	\$24,202	\$18,636	\$1,040
City Clerk	\$2,647	\$7,688	\$0	\$7,143	(\$692,797)	\$12,174	\$29,612	\$5,697	\$612
Finance	\$10,333	\$24,323	\$0	\$22,598	\$29,861	(\$2,177,552)	\$71,631	\$18,516	\$1,937
Network Services	\$7,257	\$78,401	\$0	\$35,958	\$2,967	\$66,857	(\$3,255,094)	\$61,308	\$8,965
Information Services	\$4,806	\$54,681	\$0	\$13,922	\$3,264	\$20,450	\$58,328	(\$1,369,606)	\$1,193
Finance Support Services	\$0	\$1,812	\$0	\$1,683	\$0	\$7,475	\$0	\$0	(\$145,167)
Human Resources	\$2,922	\$18,474	\$0	\$17,165	\$12,486	\$26,482	\$40,981	\$9,623	\$1,493
Risk Management	\$0	\$21	\$0	\$20	\$0	\$220	\$5	\$0	\$2
Wellness Program	\$0	\$125	\$0	\$116	\$0	\$512	\$184	\$0	\$10
Public Works Administration	\$19,844	\$8,220	\$52,037	\$7,638	\$40,573	\$13,749	\$63,931	\$38,455	\$12,619
Facilities Maintenance	\$4,300	\$16,680	\$0	\$15,498	\$1,978	\$35,821	\$34,462	\$8,018	\$1,348
Fleet	\$491	\$13,710	\$0	\$12,739	\$1,780	\$35,100	\$24,378	\$7,216	\$1,109
CIP Project Engineering	\$16,839	\$30,742	\$0	\$28,563	\$5,936	\$40,198	\$81,393	\$24,055	\$2,485
Transportation/Plan Engineering	\$430	\$12,076	\$0	\$11,219	\$2,374	\$16,402	\$41,221	\$9,623	\$977
Insurance ISF Fund	\$394	\$36,893	\$0	\$40,340	\$0	\$51,007	\$0	\$0	\$3,681
Natural Resources Protection (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Eng Dev Review (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Council	\$7,310	\$2,347	\$0	\$2,181	\$39,050	\$6,551	\$41,325	\$8,018	\$190
Cultural Activities	\$321	\$4,503	\$0	\$4,184	\$0	\$7,400	\$0	\$0	\$364
Economic Development	\$292	\$113,841	\$0	\$7,412	\$396	\$12,766	\$4,895	\$1,603	\$645
Natural Resource Protection	\$625	\$61,692	\$0	\$8,140	\$1,187	\$12,887	\$14,005	\$4,811	\$709
Tourism and Bid Promotion	\$0	\$0	\$0	\$0	\$692	\$1,310	\$6,489	\$2,807	\$0
Community Promotion	\$0	\$5,660	\$0	\$5,258	\$99	\$10,432	\$914	\$401	\$458
Finance Non Departmental	\$0	\$3,958	\$0	\$3,677	\$0	\$5,425	\$0	\$0	\$321
Community Development Admin	\$15,463	\$12,216	\$52,037	\$11,349	\$53,659	\$18,803	\$59,537	\$247,906	\$988
Commissions & Committees	\$0	\$207	\$0	\$192	\$0	\$193	\$13,725	\$0	\$16
Development Review	\$6,168	\$33,963	\$0	\$31,557	\$5,144	\$45,117	\$67,361	\$20,849	\$2,746
Long Range Planning	\$3,522	\$0	\$0	\$0	\$0	\$0	\$28,389	\$0	\$0
Building and Safety	\$9,793	\$33,953	\$0	\$31,546	\$4,551	\$52,644	\$65,158	\$18,442	\$23,048
Human Relations	\$0	\$7,850	\$0	\$7,295	\$0	\$13,540	\$0	\$0	\$635
Housing Policy/Homelessness	\$0	\$0	\$0	\$0	\$396	\$749	\$6,527	\$1,603	\$0
Parks Maintenance	\$3,832	\$39,651	\$0	\$36,841	\$4,749	\$71,682	\$78,529	\$19,244	\$3,205
Swim Center Maintenance	\$0	\$6,084	\$0	\$5,654	\$396	\$12,316	\$11,187	\$1,603	\$491
Urban Forest Services	\$590	\$6,085	\$0	\$5,654	\$1,187	\$9,483	\$26,248	\$4,811	\$492
Streets Maintenance	\$4,422	\$17,797	\$0	\$16,536	\$4,353	\$33,366	\$61,955	\$17,641	\$1,439
Traffic Signals & Lighting	\$0	\$7,492	\$0	\$6,962	\$791	\$13,199	\$37,114	\$3,208	\$606
Parking Admin	\$0	\$123	\$0	\$112	\$0	\$213	\$0	\$0	\$8

Detail of Allocated Costs

Departments	<u>Human Resources</u>	<u>Risk Mgmt</u>	<u>Wellness Program</u>	<u>PW Admin</u>	<u>Facilities Maint</u>	<u>Fleet</u>	<u>CIP Project Eng</u>	<u>Trans Engineering</u>	<u>FD 802 Insurance ISF</u>
Schedule:	10.007	11.005	12.005	13.007	14.015	15.005	16.005	17.008	Fund 18.008
Building Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Administration	\$14,753	\$0	\$99	\$0	\$11,873	\$3,541	\$0	\$0	\$35,380
Community Services Group	\$7,181	\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$17,008
City Attorney	\$11,167	\$0	\$74	\$0	\$6,961	\$0	\$0	\$0	\$26,895
City Clerk	\$14,312	\$0	\$99	\$0	\$11,467	\$0	\$0	\$0	\$33,833
Finance	\$48,097	\$0	\$322	\$0	\$44,768	\$0	\$0	\$0	\$109,819
Network Services	\$28,276	\$0	\$186	\$0	\$31,440	\$8,262	\$0	\$0	\$68,496
Information Services	\$29,465	\$0	\$204	\$0	\$7,704	\$0	\$0	\$0	\$69,598
Finance Support Services	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$377
Human Resources	(\$1,558,283)	\$0	\$149	\$0	\$12,657	\$0	\$0	\$0	\$52,195
Risk Management	\$1	(\$1,872)	\$0	\$0	\$0	\$0	\$0	\$0	\$5
Wellness Program	\$7	\$0	(\$66,158)	\$0	\$55,952	\$0	\$0	\$0	\$26
Public Works Administration	\$24,320	\$0	\$1,086	(\$971,163)	\$31,803	\$0	\$0	\$0	\$50,060
Facilities Maintenance	\$19,456	\$0	\$905	\$74,227	(\$1,433,036)	\$15,344	\$0	\$0	\$43,765
Fleet	\$17,429	\$0	\$814	\$60,666	\$73,596	(\$1,300,114)	\$0	\$0	\$39,117
CIP Project Engineering	\$57,149	\$0	\$2,714	\$75,110	\$29,108	\$9,945	(\$2,800,753)	\$0	\$127,272
Transportation/Plan Engineering	\$22,845	\$0	\$1,086	\$57,341	\$743	\$7,459	\$0	(\$1,125,947)	\$50,862
Insurance ISF Fund	\$0	\$1,872	\$0	\$0	\$2,041	\$0	\$0	\$0	(\$3,497,663)
Natural Resources Protection (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Eng Dev Review (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Council	\$18,548	\$0	\$905	\$0	\$37,838	\$0	\$0	\$0	\$41,094
Cultural Activities	\$286	\$0	\$0	\$0	\$1,663	\$0	\$0	\$0	\$946
Economic Development	\$4,185	\$0	\$181	\$0	\$1,511	\$0	\$0	\$0	\$9,795
Natural Resource Protection	\$11,594	\$0	\$543	\$0	\$3,237	\$3,729	\$0	\$0	\$26,200
Tourism and Bid Promotion	\$6,440	\$0	\$316	\$0	\$0	\$0	\$0	\$0	\$14,210
Community Promotion	\$1,278	\$0	\$45	\$0	\$0	\$0	\$0	\$0	\$3,219
Finance Non Departmental	\$251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$831
Community Development Admin	\$19,174	\$0	\$905	\$0	\$26,735	\$0	\$0	\$0	\$43,166
Commissions & Committees	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43
Development Review	\$49,993	\$0	\$2,353	\$0	\$9,860	\$4,972	\$0	\$225,189	\$112,692
Long Range Planning	\$0	\$0	\$0	\$0	\$6,089	\$0	\$0	\$101,337	\$0
Building and Safety	\$44,471	\$0	\$2,082	\$0	\$16,932	\$11,188	\$0	\$0	\$100,511
Human Relations	\$497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,648
Housing Policy/Homelessness	\$3,680	\$0	\$181	\$0	\$0	\$0	\$0	\$0	\$8,120
Parks Maintenance	\$46,672	\$0	\$2,172	\$88,047	\$31,609	\$140,473	\$0	\$0	\$105,768
Swim Center Maintenance	\$4,065	\$0	\$181	\$47,469	\$0	\$4,972	\$0	\$0	\$9,397
Urban Forest Services	\$11,426	\$0	\$543	\$51,419	\$5,241	\$32,322	\$0	\$0	\$25,638
Streets Maintenance	\$41,608	\$0	\$1,991	\$86,073	\$54,711	\$254,842	\$0	\$0	\$93,058
Traffic Signals & Lighting	\$7,834	\$0	\$362	\$49,443	\$5,329	\$19,890	\$0	\$0	\$17,815
Parking Admin	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27

Detail of Allocated Costs

Departments	<u>Nat Res</u> <u>Protection</u> <u>(Utilities)</u>	<u>Eng Dev</u> <u>Review (Utility)</u>	<u>Total Plan</u> <u>Allocated</u>
Schedule:	19.005	20.005	
Building Charge	\$0	\$0	\$0
City Administration	\$0	\$0	\$0
Community Services Group	\$0	\$0	\$0
City Attorney	\$0	\$0	\$0
City Clerk	\$0	\$0	\$0
Finance	\$0	\$0	\$0
Network Services	\$0	\$0	\$0
Information Services	\$0	\$0	\$0
Finance Support Services	\$0	\$0	\$0
Human Resources	\$0	\$0	\$0
Risk Management	\$0	\$0	\$0
Wellness Program	\$0	\$0	\$0
Public Works Administration	\$0	\$0	\$0
Facilities Maintenance	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
CIP Project Engineering	\$0	\$0	\$0
Transportation/Plan Engineering	\$0	\$0	\$0
Insurance ISF Fund	\$0	\$0	\$0
Natural Resources Protection (Utility Services)	(\$646,613)	\$0	\$0
Eng Dev Review (Utility Services)	\$0	\$0	\$0
City Council	\$0	\$0	\$205,357
Cultural Activities	\$0	\$0	\$19,667
Economic Development	\$0	\$0	\$157,522
Natural Resource Protection	\$0	\$0	\$149,359
Tourism and Bid Promotion	\$0	\$0	\$32,264
Community Promotion	\$0	\$0	\$27,764
Finance Non Departmental	\$0	\$0	\$14,463
Community Development Admin	\$0	\$0	\$561,938
Commissions & Committees	\$0	\$0	\$14,389
Development Review	\$0	\$0	\$617,964
Long Range Planning	\$0	\$0	\$139,337
Building and Safety	\$0	\$0	\$414,319
Human Relations	\$0	\$0	\$31,465
Housing Policy/Homelessness	\$0	\$0	\$21,256
Parks Maintenance	\$0	\$0	\$672,474
Swim Center Maintenance	\$0	\$0	\$103,815
Urban Forest Services	\$0	\$0	\$181,139
Streets Maintenance	\$0	\$0	\$689,792
Traffic Signals & Lighting	\$0	\$0	\$170,045
Parking Admin	\$0	\$0	\$495

Detail of Allocated Costs

Departments	<u>Building Charge</u>	<u>City Admin</u>	<u>Comm Svc Group</u>	<u>City Attorney</u>	<u>City Clerk</u>	<u>Finance</u>	<u>Network Services</u>	<u>Info Services</u>	<u>Fin Support Svc</u>
Stormwater and Flood Control	\$0	\$12,793	\$0	\$11,885	\$2,429	\$20,823	\$25,626	\$62,003	\$1,035
Water Administration/Engineering	\$0	\$24	\$0	\$21	\$0	\$20	\$0	\$0	\$2
Solid Waste Recycling	\$0	\$1,617	\$52,037	\$1,502	\$438	\$2,641	\$4,485	\$1,766	\$131
Recreation Administration	\$0	\$10,290	\$52,041	\$9,561	\$17,312	\$14,357	\$24,345	\$28,282	\$9,796
Recreation Facilities	\$0	\$3,178	\$0	\$2,952	\$396	\$4,124	\$18,449	\$1,603	\$257
Youth Services	\$0	\$13,163	\$0	\$12,231	\$791	\$16,039	\$103,704	\$3,208	\$1,064
Community Services	\$0	\$5,215	\$0	\$4,845	\$791	\$9,261	\$16,704	\$3,208	\$421
Ranger Program	\$0	\$6,890	\$0	\$6,403	\$1,187	\$11,408	\$24,117	\$4,811	\$557
Aquatics	\$0	\$7,854	\$0	\$7,297	\$396	\$9,727	\$18,501	\$1,603	\$635
Golf Course	\$0	\$8,123	\$0	\$7,547	\$1,583	\$16,622	\$21,191	\$6,415	\$657
Jack House	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police Administration	\$0	\$19,913	\$0	\$18,502	\$10,437	\$40,764	\$93,212	\$120,407	\$1,610
Patrol	\$0	\$132,132	\$0	\$122,768	\$17,015	\$149,140	\$322,315	\$68,961	\$10,682
Investigations	\$0	\$39,611	\$0	\$36,803	\$6,727	\$48,208	\$90,311	\$27,263	\$3,202
Police Support Services	\$0	\$32,257	\$0	\$29,970	\$7,518	\$44,413	\$135,713	\$30,471	\$2,608
Neighborhood Services	\$0	\$3,092	\$0	\$2,874	\$396	\$4,119	\$21,361	\$1,603	\$250
Traffic Safety	\$0	\$11,680	\$0	\$10,853	\$1,583	\$13,838	\$24,600	\$6,415	\$944
Fire Administration	\$0	\$17,050	\$0	\$15,843	\$11,695	\$24,434	\$55,042	\$73,473	\$1,379
Emergency Response	\$0	\$155,717	\$0	\$144,682	\$17,807	\$171,636	\$278,234	\$72,167	\$12,589
Hazard Prevention	\$0	\$9,963	\$0	\$9,259	\$2,176	\$14,653	\$41,764	\$8,821	\$805
Training Services	\$0	\$1,117	\$0	\$1,038	\$0	\$3,985	\$0	\$0	\$90
Fire Apparatus Service	\$0	\$5,108	\$0	\$4,746	\$791	\$13,066	\$8,051	\$3,208	\$413
Fire Station	\$0	\$519	\$0	\$483	\$0	\$4,882	\$0	\$0	\$42
Disaster Assistance	\$0	\$523	\$0	\$485	\$0	\$2,979	\$0	\$0	\$43
FD201 Local Sales Tax Fund	\$0	\$0	\$0	\$0	\$0	\$6,726	\$0	\$0	\$0
FD202 Downtown Bid Fund	\$0	\$2,734	\$0	\$2,989	\$0	\$5,552	\$0	\$0	\$273
FD205 CDBG Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD206 Law Enforcement Grant Fund	\$0	\$782	\$0	\$856	\$0	\$1,011	\$0	\$0	\$78
FD208 Tourism Bid Fund	\$238	\$10,953	\$0	\$11,976	\$0	\$20,688	\$153	\$0	\$1,093
FD401 Capital Outlay Engineering	\$0	\$0	\$0	\$0	\$0	\$5,449	\$0	\$0	\$0
FD402 Fleet Replace	\$0	\$0	\$0	\$0	\$0	\$31	\$0	\$0	\$0
FD403 Info Tech Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD404 Major Facility Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$124	\$0	\$0	\$0
FD505 Affordable Housing Fund	\$0	\$0	\$0	\$0	\$0	\$46	\$0	\$0	\$0
FD507 Transportation Impact Fee Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD601 Water Fund	\$2,211	\$65,493	\$24,017	\$71,611	\$23,933	\$183,216	\$254,845	\$79,648	\$6,535
FD602 Sewer Fund	\$2,211	\$76,235	\$24,017	\$83,357	\$16,306	\$211,942	\$230,238	\$80,610	\$7,607
FD611 Parking Fund	\$0	\$23,414	\$52,037	\$25,601	\$6,933	\$65,834	\$97,654	\$33,223	\$2,336
FD621Transit Fund	\$515	\$7,593	\$52,037	\$8,303	\$2,311	\$19,072	\$47,600	\$12,909	\$757
FD705 Whale Rock Fund	\$0	\$10,538	\$4,003	\$11,522	\$1,583	\$21,899	\$58,646	\$8,845	\$1,052
FD711 Hazardous Mat Task Force Fund	\$0	\$1,122	\$0	\$1,227	\$0	\$3,089	\$980	\$0	\$112
All Other	\$0	\$0	\$0	\$0	\$0	\$117,901	\$213,858	\$7,453	\$0

Detail of Allocated Costs

Departments	<u>Human Resources</u>	<u>Risk Mgmt</u>	<u>Wellness Program</u>	<u>PW Admin</u>	<u>Facilities Maint</u>	<u>Fleet</u>	<u>CIP Project Eng</u>	<u>Trans Engineering</u>	<u>FD 802 Insurance ISF Fund</u>
Stormwater and Flood Control	\$23,406	\$0	\$1,111	\$57,617	\$0	\$27,349	\$0	\$0	\$52,543
Water Administration/Engineering	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
Solid Waste Recycling	\$4,153	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$9,275
Recreation Administration	\$15,372	\$0	\$724	\$0	\$85,313	\$6,216	\$0	\$0	\$34,641
Recreation Facilities	\$3,881	\$0	\$181	\$0	\$344,134	\$0	\$0	\$0	\$8,787
Youth Services	\$8,194	\$0	\$362	\$0	\$5,743	\$0	\$0	\$0	\$19,005
Community Services	\$7,690	\$0	\$362	\$0	\$5,743	\$0	\$0	\$0	\$17,336
Ranger Program	\$11,476	\$0	\$543	\$0	\$5,743	\$52,212	\$0	\$0	\$25,807
Aquatics	\$4,178	\$0	\$181	\$0	\$0	\$0	\$0	\$0	\$9,769
Golf Course	\$15,236	\$0	\$724	\$0	\$0	\$37,294	\$0	\$0	\$34,186
Jack House	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police Administration	\$35,492	\$0	\$1,176	\$0	\$22,007	\$22,376	\$0	\$0	\$56,963
Patrol	\$166,613	\$0	\$7,782	\$0	\$22,007	\$161,608	\$0	\$0	\$376,910
Investigations	\$65,069	\$0	\$3,077	\$0	\$22,007	\$70,858	\$0	\$0	\$146,360
Police Support Services	\$71,965	\$0	\$3,438	\$0	\$44,014	\$4,973	\$0	\$0	\$161,056
Neighborhood Services	\$3,876	\$0	\$181	\$0	\$22,007	\$7,459	\$0	\$0	\$8,769
Traffic Safety	\$15,461	\$0	\$724	\$0	\$22,007	\$37,294	\$0	\$0	\$34,933
Fire Administration	\$25,957	\$0	\$724	\$0	\$19,993	\$0	\$0	\$0	\$36,061
Emergency Response	\$175,467	\$0	\$8,144	\$0	\$19,993	\$0	\$0	\$0	\$398,104
Hazard Prevention	\$20,871	\$0	\$995	\$0	\$19,993	\$0	\$0	\$0	\$46,753
Training Services	\$70	\$0	\$0	\$0	\$19,993	\$0	\$0	\$0	\$235
Fire Apparatus Service	\$7,683	\$0	\$362	\$0	\$0	\$0	\$0	\$0	\$17,314
Fire Station	\$33	\$0	\$0	\$0	\$19,993	\$0	\$0	\$0	\$109
Disaster Assistance	\$33	\$0	\$0	\$0	\$19,993	\$0	\$0	\$0	\$110
FD201 Local Sales Tax Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD202 Downtown Bid Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD205 CDBG Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD206 Law Enforcement Grant Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD208 Tourism Bid Fund	\$1,719	\$0	\$0	\$0	\$1,225	\$0	\$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	\$56,296	\$0	\$0
FD404 Major Facility Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$129,675	\$0	\$0
FD505 Affordable Housing Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD507 Transportation Impact Fee Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$202,775	\$0	\$0
FD601 Water Fund	\$121,534	\$0	\$5,807	\$23,032	\$59,853	\$109,396	\$226,021	\$0	\$261,273
FD602 Sewer Fund	\$123,937	\$0	\$5,916	\$23,031	\$59,851	\$174,039	\$96,346	\$0	\$272,552
FD611 Parking Fund	\$33,121	\$0	\$1,629	\$181,803	\$65,797	\$11,188	\$145,640	\$33,778	\$73,081
FD621Transit Fund	\$12,759	\$0	\$543	\$95,885	\$4,759	\$0	\$45,091	\$22,519	\$24,360
FD705 Whale Rock Fund	\$14,721	\$0	\$724	\$0	\$0	\$22,376	\$0	\$0	\$32,480
FD711 Hazardous Mat Task Force Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	\$1,722	\$0	\$0	\$0	\$0	\$38,537	\$0	\$0	\$0

Detail of Allocated Costs

Departments	<u>Nat Res</u> <u>Protection</u> <u>(Utilities)</u>	<u>Eng Dev</u> <u>Review (Utility)</u>	<u>Total Plan</u> <u>Allocated</u>
Stormwater and Flood Control	\$0	\$0	\$298,620
Water Administration/Engineering	\$0	\$0	\$73
Solid Waste Recycling	\$0	\$0	\$78,245
Recreation Administration	\$0	\$0	\$308,250
Recreation Facilities	\$0	\$0	\$387,942
Youth Services	\$0	\$0	\$183,504
Community Services	\$0	\$0	\$71,576
Ranger Program	\$0	\$0	\$151,154
Aquatics	\$0	\$0	\$60,141
Golf Course	\$0	\$0	\$149,578
Jack House	\$0	\$0	\$0
Police Administration	\$0	\$0	\$442,859
Patrol	\$0	\$0	\$1,557,933
Investigations	\$0	\$0	\$559,496
Police Support Services	\$0	\$0	\$568,396
Neighborhood Services	\$0	\$0	\$75,987
Traffic Safety	\$0	\$0	\$180,332
Fire Administration	\$0	\$0	\$281,651
Emergency Response	\$0	\$0	\$1,454,540
Hazard Prevention	\$0	\$0	\$176,053
Training Services	\$0	\$0	\$26,528
Fire Apparatus Service	\$0	\$0	\$60,742
Fire Station	\$0	\$0	\$26,061
Disaster Assistance	\$0	\$0	\$24,166
FD201 Local Sales Tax Fund	\$0	\$0	\$6,726
FD202 Downtown Bid Fund	\$0	\$0	\$11,548
FD205 CDBG Fund	\$0	\$0	\$0
FD206 Law Enforcement Grant Fund	\$0	\$0	\$2,727
FD208 Tourism Bid Fund	\$0	\$0	\$48,045
FD401 Capital Outlay Engineering	\$0	\$0	\$5,449
FD402 Fleet Replace	\$0	\$0	\$31
FD403 Info Tech Replacement Fund	\$0	\$0	\$56,296
FD404 Major Facility Replacement Fund	\$0	\$0	\$129,799
FD505 Affordable Housing Fund	\$0	\$0	\$46
FD507 Transportation Impact Fee Fund	\$0	\$0	\$202,775
FD601 Water Fund	\$527	(\$14,755)	\$1,504,197
FD602 Sewer Fund	\$1,981	(\$14,755)	\$1,475,421
FD611 Parking Fund	\$0	\$0	\$853,069
FD621Transit Fund	\$0	\$0	\$357,013
FD705 Whale Rock Fund	\$0	\$0	\$188,389
FD711 Hazardous Mat Task Force Fund	\$0	\$0	\$6,530
All Other	\$0	\$0	\$379,471

Departments

[illegible]

Fund

[illegible]

Detail of Allocated Costs

Departments	<u>Nat Res</u> <u>Protection</u> <u>(Utilities)</u>	<u>Eng Dev</u> <u>Review (Utility)</u>	<u>Total Plan</u> <u>Allocated</u>
Subtotal	(\$644,105)	(\$29,510)	\$16,576,183
Direct Bill	(\$2,508)	\$29,510	\$27,002
Unallocated	\$646,613		\$3,707,352
Total	\$0	\$0	\$20,310,537

Summary of allocation basis

Department	Basis of allocation
10000000 - Building Charge	
1.004 City Hall	Total Square Footage Occupied By Department
1.005 919 Palm	Total Square Footage Occupied By Department
1.006 Corporation Yard	Total Square Footage Occupied By Department
1011001 - City Administration	
2.004 Citywide Administration	Total Operating Expenditures by Department/Division
2.005 Other GF Exp	Total Expenditures by General Fund Department/Division
2.006 Netwok Services & Info Services	Direct Allocation to Network Services and Information Services
2.007 Economic Development	Direct Allocation to Economic Development
2.008 Natural Resource Planning	Direct Allocation to Natural Resources Planning
1011009 - Community Services Group	
3.004 Project Supervision	Percent of Project Supervision Time by Department/Fund
1011501 - City Attorney	
4.004 City Attorney	Total Operating Expenditures by Department/Division
4.005 Other GF Exp	Total Expenditures by General Fund Department/Division
1011021 - City Clerk	
5.004 City Clerk Services	Count of Council Agenda Items by Department/Division
5.005 Public Counter/Main City Phone	Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
1012000 - Finance	
6.004 Accounts Payable	Accounts Payable Transaction Count by Department/Fund
6.005 Payroll	Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
6.006 Purchasing	Operating Services and Supply Expenditures by Fund/Department/Division
6.007 General Finance	Total Operating Expenditures by Department/Division
6.008 Utility Billing	Direct Allocation to Water (FD601) & Sewer (FD602)
6.009 Cashier	Based on the amount of time spent by staff on this function and the relative amounts of revenue collected
6.010 Budget	Total Operating Expenditures by Department/Division
6.011 Other GF Exp	
1011101 - Network Services	
7.004 Network Services & Desktop Support	Number of Physical & Virtual Desktops, Laptops & Printers by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
7.005 Enterprise Apps	Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
7.006 MDC Support	Number of MDCs by Fund/Department/Division

Summary of allocation basis

Department	Basis of allocation
7.007 Tablet Support	Number of Tablets by Fund/Department/Division
7.008 Server Support	Number of Physical & Virtual Servers/Appliances by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
7.009 Network Support	Number of Dedicated Ethernet Switch Ports by Fund/Department/Division
7.010 Radios	Number of Assigned Radios by Fund/Department
7.011 Telemetry	Number of Controllers by Fund/Div/Dept
7.012 Cell Phones	Number of Cell Phones and Smart Phones Fund/Division/Department
7.013 Cellular Data Services	Number of Cellular Data Air Cards and the Number of Smart Phones by Fund/Division/Department
7.014 Telephones	Number of Telephones by Fund/Department
7.015 Cuesta	
7.016 South Hills	Number of Radio Repeaters by Fund/Department/Division
7.017 Tassajara	Number of Radio Repeaters by Fund/Department/Division
7.018 Direct Dept Exp	
1011103 - Information Services	
8.004 Information Services	Estimate of Time by Department/Fund (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
8.005 Enterprise Apps	
1012006 - Finance Support Services	
9.004 General Support Services	Total Operating Expenditures by Department/Division
9.005 Parking	Parking Fee Charged by Department
1013001 - Human Resources	
10.004 Human Resources	Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
10.005 Other GF Exp	Total Expenditures by General Fund Department/Division
10.006 Tiution Reimbursement	Tuition Exp by General Fund Department/Division
1013002 - Risk Management	
11.004 Risk Management	Direct Allocation to the Insurance ISF Fund 802
1013003 - Wellness Program	
12.004 Wellness Program	Full Time/Temporary Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
1015001 - Public Works Administration	
13.004 Deputy Director/City Engineer	Hours Supervised by Department/Division
13.005 Director	Full Time Equivalent by Department/Division Supervised (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Summary of allocation basis

Department	Basis of allocation
13.006 Utilities	Analysis of Time Worked
1015005 - Facilities Maintenance	
14.004 Utilities/Janitorial - City Hall	Square Feet by Department
14.005 Utilities - 919 Palm Street	Square Feet by Department
14.006 Janitorial - 919 Palm Street	Square Feet by Department
14.007 Utilities - Corp Yard	Square Feet by Department
14.008 Janitorial - Corp Yard	Square Feet by Department
14.009 Utilities - Other	Square Feet by Department
14.010 Janitorial - Other	Square Feet by Department
14.011 Parking Facility Maintenance	Direct Allocation to Parking, Fund 611
14.012 Utility Fund Facilities Maintenance	Direct Allocation to Water and Sewer Funds
14.013 Transit Facilities Maintenance	Direct Allocation to Fund 621 Transit
14.014 Building Maintenance	Maintenance Square Footage by Fund/Department
1015008 - Fleet	
15.004 Fleet	Count of Vehicle Equivalent Unit by Department/Division
1015009 - CIP Project Engineering	
16.004 Project Engineering	Number of Project Hours by Fund
1015010 - Transportation/Plan Engineering	
17.004 Parking	Direct Allocation to Fund 611 Parking
17.005 Transit	Direct Allocation to Fund 621 Transit
17.006 Development Review	Direct Allocation to Development Review
17.007 Long Range Plan	Direct Allocation to Long Range Plan
8020000 - Insurance ISF Fund	
18.004 Risk Management	Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
18.005 Workers Comp Premiums	Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)
18.006 Liability Claims	Direct to Water, Sewer and Parking Funds
18.007 General Fund Liab Claims	Total Expenditures by General Fund Department
1011050 - Natural Resources Protection (Utility Services)	
19.004 Program Support	Agreed Upon Amount Based On Services Performed
1014050 - Eng Dev Review (Utility Services)	
20.004 Utility Services	Time Spent by Utilities on Behalf of Engineering Development Review

SCHEDULE 1.01

BUILDING CHARGE

NATURE AND EXTENT OF SERVICE

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

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

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

Building Charge
Costs to be allocated

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

Building Charge
Schedule of costs to be
allocated by function

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

Building Charge

Detail allocation of

City Hall

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	938	6.686 %	\$2,740		\$2,740		\$2,740
City Council	2,502	17.834 %	\$7,310		\$7,310		\$7,310
Cultural Activities	110	0.784 %	\$321		\$321		\$321
Economic Development	100	0.713 %	\$292		\$292		\$292
Natural Resource Protection	214	1.525 %	\$625		\$625		\$625
City Attorney	550	3.920 %	\$1,607		\$1,607		\$1,607
City Clerk	906	6.458 %	\$2,647		\$2,647		\$2,647
Finance	3,537	25.212 %	\$10,333		\$10,333		\$10,333
Network Services	2,484	17.706 %	\$7,257		\$7,257		\$7,257
Human Resources	1,000	7.128 %	\$2,922		\$2,922		\$2,922
Insurance ISF Fund	135	0.962 %	\$394		\$394		\$394
Facilities Maintenance	1,472	10.493 %	\$4,300		\$4,300		\$4,300
FD208 Tourism Bid Fund	81	0.579 %	\$238		\$238		\$238
Total	14,029	100.000 %	\$40,986		\$40,986		\$40,986

(A) Alloc basis:

Total Square Footage Occupied By Department

Source:

Build Maint Square Footage

Building Charge

Detail allocation of

919 Palm

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Community Development Admin	3,600	19.983 %	\$15,463		\$15,463		\$15,463
Development Review	1,436	7.971 %	\$6,168		\$6,168		\$6,168
Long Range Planning	820	4.552 %	\$3,522		\$3,522		\$3,522
Building and Safety	2,280	12.656 %	\$9,793		\$9,793		\$9,793
Public Works Administration	4,620	25.645 %	\$19,844		\$19,844		\$19,844
Transportation/Plan Engineering	100	0.555 %	\$430		\$430		\$430
Information Services	1,119	6.211 %	\$4,806		\$4,806		\$4,806
FD621Transit Fund	120	0.666 %	\$515		\$515		\$515
CIP Project Engineering	3,920	21.761 %	\$16,839		\$16,839		\$16,839
Total	18,015	100.000 %	\$77,380		\$77,380		\$77,380

(A) Alloc basis:

Total Square Footage Occupied By Department

Source:

Build Maint Square Footage

Building Charge
Detail allocation of
Corporation Yard

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Parks Maintenance	780	27.857 %	\$3,832		\$3,832		\$3,832
Urban Forest Services	120	4.286 %	\$590		\$590		\$590
Streets Maintenance	900	32.143 %	\$4,422		\$4,422		\$4,422
Fleet	100	3.571 %	\$491		\$491		\$491
FD601 Water Fund	450	16.071 %	\$2,211		\$2,211		\$2,211
FD602 Sewer Fund	450	16.072 %	\$2,211		\$2,211		\$2,211
Total	<u>2,800</u>	<u>100.000 %</u>	<u>\$13,757</u>		<u>\$13,757</u>		<u>\$13,757</u>

(A) Alloc basis: Total Square Footage Occupied By Department

Source: Build Maint Square Footage

Building Charge
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Hall</u>	<u>919 Palm</u>	<u>Corporation Yard</u>
City Administration	\$2,740	\$2,740		
City Attorney	\$1,607	\$1,607		
City Clerk	\$2,647	\$2,647		
Finance	\$10,333	\$10,333		
Network Services	\$7,257	\$7,257		
Information Services	\$4,806		\$4,806	
Human Resources	\$2,922	\$2,922		
Public Works Administration	\$19,844		\$19,844	
Facilities Maintenance	\$4,300	\$4,300		
Fleet	\$491			\$491
CIP Project Engineering	\$16,839		\$16,839	
Transportation/Plan Engineering	\$430		\$430	
Insurance ISF Fund	\$394	\$394		
City Council	\$7,310	\$7,310		
Cultural Activities	\$321	\$321		
Economic Development	\$292	\$292		
Natural Resource Protection	\$625	\$625		
Community Development Admin	\$15,463		\$15,463	
Development Review	\$6,168		\$6,168	
Long Range Planning	\$3,522		\$3,522	
Building and Safety	\$9,793		\$9,793	
Parks Maintenance	\$3,832			\$3,832
Urban Forest Services	\$590			\$590
Streets Maintenance	\$4,422			\$4,422
FD208 Tourism Bid Fund	\$238	\$238		
FD601 Water Fund	\$2,211			\$2,211
FD602 Sewer Fund	\$2,211			\$2,211
FD621Transit Fund	\$515		\$515	
Total	\$132,123	\$40,986	\$77,380	\$13,757

SCHEDULE 2.01

CITY ADMINISTRATION

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

- **Citywide Administration** - These costs are allocated based upon total operating expenditures by fund/department/division.
- **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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,115,952			\$1,115,952
Allocated additions:				
10000000 - Building Charge	\$2,740		\$2,740	
1011001 - City Administration		\$2,323	\$2,323	
1011501 - City Attorney		\$12,493	\$12,493	
1011021 - City Clerk		\$71,449	\$71,449	
1012000 - Finance		\$18,675	\$18,675	
1011101 - Network Services		\$22,122	\$22,122	
1011103 - Information Services		\$64,287	\$64,287	
1012006 - Finance Support Services		\$1,939	\$1,939	
1013001 - Human Resources		\$14,753	\$14,753	
1013003 - Wellness Program		\$99	\$99	
1015005 - Facilities Maintenance		\$11,873	\$11,873	
1015008 - Fleet		\$3,541	\$3,541	
8020000 - Insurance ISF Fund		\$35,380	\$35,380	
Total allocated additions:	<u>\$2,740</u>	<u>\$258,934</u>	<u>\$261,674</u>	<u>\$261,674</u>
Total to be allocated	<u><u>\$1,118,692</u></u>	<u><u>\$258,934</u></u>		<u><u>\$1,377,626</u></u>

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

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	\$2,740	\$2,740					
Functional Cost	\$1,118,692	\$91,537	\$720,248	\$129,311	\$59,199	\$78,931	\$39,466
Reallocate Admin		(\$91,537)	\$64,186	\$11,524	\$5,276	\$7,034	\$3,517
Allocable Costs	\$1,118,692		\$784,434	\$140,835	\$64,475	\$85,965	\$42,983
1st Allocation	\$1,118,692		\$784,434	\$140,835	\$64,475	\$85,965	\$42,983
Additions: 2nd							
Other	\$258,934	\$258,934					
Functional Cost	\$258,934	\$258,934					
Reallocate Admin		(\$258,934)	\$181,566	\$32,598	\$14,923	\$19,898	\$9,949
Allocable Costs	\$258,934		\$181,566	\$32,598	\$14,923	\$19,898	\$9,949
2nd Allocation	\$258,934		\$181,566	\$32,598	\$14,923	\$19,898	\$9,949
Total allocated	\$1,377,626		\$966,000	\$173,433	\$79,398	\$105,863	\$52,932

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 %	\$1,544		\$1,544	\$357	\$1,901
Cultural Activities	332,351	0.378 %	\$2,962		\$2,962	\$686	\$3,648
Economic Development	588,878	0.669 %	\$5,248		\$5,248	\$1,215	\$6,463
Natural Resource Protection	646,613	0.735 %	\$5,763		\$5,763	\$1,334	\$7,097
Community Promotion	417,721	0.475 %	\$3,723		\$3,723	\$862	\$4,585
City Attorney	964,100	1.095 %	\$8,593		\$8,593	\$1,989	\$10,582
City Clerk	567,513	0.645 %	\$5,058		\$5,058	\$1,171	\$6,229
Finance	1,795,348	2.040 %	\$16,001		\$16,001	\$3,704	\$19,705
Network Services	2,856,721	3.246 %	\$25,461		\$25,461	\$5,893	\$31,354
Human Resources	1,363,656	1.549 %	\$12,154		\$12,154	\$2,813	\$14,967
Insurance ISF Fund	3,361,435	3.819 %	\$29,959		\$29,959	\$6,934	\$36,893
Wellness Program	9,226	0.010 %	\$82		\$82	\$19	\$101
Community Development Admin	901,725	1.025 %	\$8,037		\$8,037	\$1,860	\$9,897
Commissions & Committees	15,291	0.017 %	\$136		\$136	\$32	\$168
Development Review	2,507,040	2.848 %	\$22,344		\$22,344	\$5,172	\$27,516
Building and Safety	2,506,262	2.848 %	\$22,337		\$22,337	\$5,170	\$27,507
Public Works Administration	606,828	0.689 %	\$5,408		\$5,408	\$1,252	\$6,660
Parks Maintenance	2,926,873	3.325 %	\$26,086		\$26,086	\$6,038	\$32,124
Swim Center Maintenance	449,101	0.510 %	\$4,003		\$4,003	\$926	\$4,929
Urban Forest Services	449,130	0.510 %	\$4,003		\$4,003	\$927	\$4,930
Facilities Maintenance	1,231,266	1.399 %	\$10,974		\$10,974	\$2,540	\$13,514
Streets Maintenance	1,313,626	1.493 %	\$11,708		\$11,708	\$2,710	\$14,418
Stormwater and Flood Control	944,270	1.073 %	\$8,416		\$8,416	\$1,948	\$10,364
Traffic Signals & Lighting	553,073	0.628 %	\$4,929		\$4,929	\$1,141	\$6,070
Fleet	1,011,969	1.150 %	\$9,019		\$9,019	\$2,088	\$11,107
Transportation/Plan Engineering	891,289	1.013 %	\$7,944		\$7,944	\$1,839	\$9,783
Recreation Administration	759,597	0.863 %	\$6,770		\$6,770	\$1,567	\$8,337
Recreation Facilities	234,614	0.267 %	\$2,091		\$2,091	\$484	\$2,575
Youth Services	971,662	1.104 %	\$8,660		\$8,660	\$2,004	\$10,664
Ranger Program	508,601	0.578 %	\$4,533		\$4,533	\$1,049	\$5,582
Aquatics	579,746	0.659 %	\$5,167		\$5,167	\$1,196	\$6,363
Police Administration	1,469,923	1.670 %	\$13,101		\$13,101	\$3,032	\$16,133
Patrol	9,753,373	11.082 %	\$86,928		\$86,928	\$20,120	\$107,048
Investigations	2,923,797	3.322 %	\$26,059		\$26,059	\$6,032	\$32,091
Neighborhood Services	228,265	0.259 %	\$2,034		\$2,034	\$471	\$2,505
Traffic Safety	862,135	0.980 %	\$7,684		\$7,684	\$1,779	\$9,463
Fire Administration	1,258,603	1.430 %	\$11,217		\$11,217	\$2,596	\$13,813
Emergency Response	11,494,300	13.060 %	\$102,444		\$102,444	\$23,712	\$126,156
Hazard Prevention	735,525	0.836 %	\$6,555		\$6,555	\$1,517	\$8,072
Training Services	82,496	0.094 %	\$735		\$735	\$170	\$905
Fire Station	38,314	0.044 %	\$341		\$341	\$79	\$420

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 %	\$344		\$344	\$80	\$424
FD202 Downtown Bid Fund	249,074	0.283 %	\$2,220		\$2,220	\$514	\$2,734
FD601 Water Fund	5,967,217	6.780 %	\$53,183		\$53,183	\$12,310	\$65,493
FD611 Parking Fund	2,133,271	2.424 %	\$19,013		\$19,013	\$4,401	\$23,414
FD602 Sewer Fund	6,945,877	7.892 %	\$61,906		\$61,906	\$14,329	\$76,235
Golf Course	599,587	0.681 %	\$5,344		\$5,344	\$1,237	\$6,581
FD705 Whale Rock Fund	960,111	1.091 %	\$8,557		\$8,557	\$1,981	\$10,538
Information Services	1,105,991	1.257 %	\$9,857		\$9,857	\$2,282	\$12,139
FD208 Tourism Bid Fund	997,909	1.134 %	\$8,894		\$8,894	\$2,059	\$10,953
FD621Transit Fund	691,854	0.786 %	\$6,166		\$6,166	\$1,427	\$7,593
FD206 Law Enforcement Grant Fund	71,259	0.081 %	\$635		\$635	\$147	\$782
Fire Apparatus Service	377,035	0.428 %	\$3,360		\$3,360	\$778	\$4,138
Police Support Services	2,381,005	2.705 %	\$21,221		\$21,221	\$4,912	\$26,133
Community Services	384,912	0.437 %	\$3,431		\$3,431	\$794	\$4,225
FD711 Hazardous Mat Task Force Fund	102,220	0.116 %	\$911		\$911	\$211	\$1,122
Human Relations	579,489	0.658 %	\$5,165		\$5,165	\$1,195	\$6,360
CIP Project Engineering	2,269,244	2.578 %	\$20,225		\$20,225	\$4,681	\$24,906
Community Services Group	315,986	0.359 %	\$2,816		\$2,816	\$652	\$3,468
Risk Management	1,598	0.002 %	\$14		\$14	\$3	\$17
Water Administration/Engineering	1,709	0.002 %	\$15		\$15	\$4	\$19
Solid Waste Recycling	119,370	0.136 %	\$1,064		\$1,064	\$246	\$1,310
Finance Support Services	133,712	0.152 %	\$1,192		\$1,192	\$276	\$1,468
Finance Non Departmental	292,146	0.332 %	\$2,604		\$2,604	\$603	\$3,207
Parking Admin	9,386	0.008 %	\$86		\$86	\$16	\$102
Total	88,014,041	100.000 %	\$784,434		\$784,434	\$181,566	\$966,000

(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 %	\$361		\$361	\$85	\$446
Cultural Activities	332,351	0.491 %	\$692		\$692	\$163	\$855
Economic Development	588,878	0.870 %	\$1,226		\$1,226	\$289	\$1,515
Natural Resource Protection	646,613	0.956 %	\$1,346		\$1,346	\$317	\$1,663
Community Promotion	417,721	0.617 %	\$870		\$870	\$205	\$1,075
City Attorney	964,100	1.425 %	\$2,007		\$2,007	\$472	\$2,479
City Clerk	567,513	0.839 %	\$1,181		\$1,181	\$278	\$1,459
Finance	1,795,348	2.654 %	\$3,738		\$3,738	\$880	\$4,618
Network Services	2,856,721	4.223 %	\$5,947		\$5,947	\$1,400	\$7,347
Information Services	1,105,991	1.635 %	\$2,302		\$2,302	\$542	\$2,844
Finance Support Services	133,712	0.198 %	\$278		\$278	\$66	\$344
Human Resources	1,363,656	2.016 %	\$2,839		\$2,839	\$668	\$3,507
Wellness Program	9,226	0.014 %	\$19		\$19	\$5	\$24
Community Development Admin	901,725	1.333 %	\$1,877		\$1,877	\$442	\$2,319
Commissions & Committees	15,291	0.023 %	\$32		\$32	\$7	\$39
Development Review	2,507,040	3.706 %	\$5,219		\$5,219	\$1,228	\$6,447
Building and Safety	2,506,262	3.705 %	\$5,218		\$5,218	\$1,228	\$6,446
Public Works Administration	606,828	0.897 %	\$1,263		\$1,263	\$297	\$1,560
Parks Maintenance	2,926,873	4.327 %	\$6,093		\$6,093	\$1,434	\$7,527
Swim Center Maintenance	449,101	0.664 %	\$935		\$935	\$220	\$1,155
Urban Forest Services	449,130	0.664 %	\$935		\$935	\$220	\$1,155
Facilities Maintenance	1,231,266	1.820 %	\$2,563		\$2,563	\$603	\$3,166
Streets Maintenance	1,313,626	1.942 %	\$2,735		\$2,735	\$644	\$3,379
Stormwater and Flood Control	944,270	1.396 %	\$1,966		\$1,966	\$463	\$2,429
Traffic Signals & Lighting	553,073	0.818 %	\$1,151		\$1,151	\$271	\$1,422
Fleet	1,011,969	1.496 %	\$2,107		\$2,107	\$496	\$2,603
City Administration	1,115,952	1.650 %	\$2,323		\$2,323		\$2,323
Transportation/Plan Engineering	891,289	1.318 %	\$1,856		\$1,856	\$437	\$2,293
Recreation Administration	759,597	1.123 %	\$1,581		\$1,581	\$372	\$1,953
Recreation Facilities	234,614	0.347 %	\$488		\$488	\$115	\$603
Youth Services	971,662	1.436 %	\$2,023		\$2,023	\$476	\$2,499
Community Services	384,912	0.569 %	\$801		\$801	\$189	\$990
Ranger Program	508,601	0.752 %	\$1,059		\$1,059	\$249	\$1,308
Aquatics	579,746	0.857 %	\$1,207		\$1,207	\$284	\$1,491
Golf Course	599,587	0.886 %	\$1,248		\$1,248	\$294	\$1,542
Police Administration	1,469,923	2.173 %	\$3,060		\$3,060	\$720	\$3,780
Patrol	9,753,373	14.417 %	\$20,305		\$20,305	\$4,779	\$25,084
Investigations	2,923,797	4.322 %	\$6,087		\$6,087	\$1,433	\$7,520
Police Support Services	2,381,005	3.520 %	\$4,957		\$4,957	\$1,167	\$6,124
Neighborhood Services	228,265	0.337 %	\$475		\$475	\$112	\$587
Traffic Safety	862,135	1.274 %	\$1,795		\$1,795	\$422	\$2,217

City Administration
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 %	\$2,620		\$2,620	\$617	\$3,237
Emergency Response	11,494,300	16.991 %	\$23,929		\$23,929	\$5,632	\$29,561
Hazard Prevention	735,525	1.087 %	\$1,531		\$1,531	\$360	\$1,891
Training Services	82,496	0.122 %	\$172		\$172	\$40	\$212
Fire Station	38,314	0.057 %	\$80		\$80	\$19	\$99
Disaster Assistance	38,550	0.057 %	\$80		\$80	\$19	\$99
Fire Apparatus Service	377,035	0.557 %	\$785		\$785	\$185	\$970
Finance Non Departmental	292,146	0.432 %	\$608		\$608	\$143	\$751
Human Relations	579,489	0.857 %	\$1,206		\$1,206	\$284	\$1,490
CIP Project Engineering	2,269,244	3.354 %	\$4,724		\$4,724	\$1,112	\$5,836
Community Services Group	315,986	0.467 %	\$658		\$658	\$155	\$813
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 %	\$249		\$249	\$58	\$307
Parking Admin	9,386	0.012 %	\$21		\$21		\$21
Total	67,649,766	100.000 %	\$140,835		\$140,835	\$32,598	\$173,433

(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 %	\$32,238		\$32,238	\$7,462	\$39,700
Information Services	50	50.000 %	\$32,237		\$32,237	\$7,461	\$39,698
Total	100	100.000 %	\$64,475		\$64,475	\$14,923	\$79,398

(A) Alloc basis:

Direct Allocation to Network Services and Information Services

Source:

City Administration

Detail allocation of

Economic Development

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Economic Development	100	100.000 %	\$85,965		\$85,965	\$19,898	\$105,863
Total	100	100.000 %	\$85,965		\$85,965	\$19,898	\$105,863

(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 %	\$42,983		\$42,983	\$9,949	\$52,932
Total	100	100.000 %	\$42,983		\$42,983	\$9,949	\$52,932

(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</u> <u>Services</u>	<u>Economic Development</u>	<u>Natural Resource</u> <u>Planning</u>
City Administration	\$2,323		\$2,323			
Community Services Group	\$4,281	\$3,468	\$813			
City Attorney	\$13,061	\$10,582	\$2,479			
City Clerk	\$7,688	\$6,229	\$1,459			
Finance	\$24,323	\$19,705	\$4,618			
Network Services	\$78,401	\$31,354	\$7,347	\$39,700		
Information Services	\$54,681	\$12,139	\$2,844	\$39,698		
Finance Support Services	\$1,812	\$1,468	\$344			
Human Resources	\$18,474	\$14,967	\$3,507			
Risk Management	\$21	\$17	\$4			
Wellness Program	\$125	\$101	\$24			
Public Works Administration	\$8,220	\$6,660	\$1,560			
Facilities Maintenance	\$16,680	\$13,514	\$3,166			
Fleet	\$13,710	\$11,107	\$2,603			
CIP Project Engineering	\$30,742	\$24,906	\$5,836			
Transportation/Plan Engineering	\$12,076	\$9,783	\$2,293			
Insurance ISF Fund	\$36,893	\$36,893				
City Council	\$2,347	\$1,901	\$446			
Cultural Activities	\$4,503	\$3,648	\$855			
Economic Development	\$113,841	\$6,463	\$1,515		\$105,863	
Natural Resource Protection	\$61,692	\$7,097	\$1,663			\$52,932
Community Promotion	\$5,660	\$4,585	\$1,075			
Finance Non Departmental	\$3,958	\$3,207	\$751			
Community Development Admin	\$12,216	\$9,897	\$2,319			
Commissions & Committees	\$207	\$168	\$39			
Development Review	\$33,963	\$27,516	\$6,447			
Building and Safety	\$33,953	\$27,507	\$6,446			
Human Relations	\$7,850	\$6,360	\$1,490			
Parks Maintenance	\$39,651	\$32,124	\$7,527			
Swim Center Maintenance	\$6,084	\$4,929	\$1,155			
Urban Forest Services	\$6,085	\$4,930	\$1,155			
Streets Maintenance	\$17,797	\$14,418	\$3,379			
Traffic Signals & Lighting	\$7,492	\$6,070	\$1,422			
Parking Admin	\$123	\$102	\$21			
Stormwater and Flood Control	\$12,793	\$10,364	\$2,429			
Water Administration/Engineering	\$24	\$19	\$5			
Solid Waste Recycling	\$1,617	\$1,310	\$307			
Recreation Administration	\$10,290	\$8,337	\$1,953			
Recreation Facilities	\$3,178	\$2,575	\$603			
Youth Services	\$13,163	\$10,664	\$2,499			

City Administration
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Citywide Administration</u>	<u>Other GF Exp</u>	<u>Netwok Services & Info</u> <u>Services</u>	<u>Economic Development</u>	<u>Natural Resource</u> <u>Planning</u>
Community Services	\$5,215	\$4,225	\$990			
Ranger Program	\$6,890	\$5,582	\$1,308			
Aquatics	\$7,854	\$6,363	\$1,491			
Golf Course	\$8,123	\$6,581	\$1,542			
Police Administration	\$19,913	\$16,133	\$3,780			
Patrol	\$132,132	\$107,048	\$25,084			
Investigations	\$39,611	\$32,091	\$7,520			
Police Support Services	\$32,257	\$26,133	\$6,124			
Neighborhood Services	\$3,092	\$2,505	\$587			
Traffic Safety	\$11,680	\$9,463	\$2,217			
Fire Administration	\$17,050	\$13,813	\$3,237			
Emergency Response	\$155,717	\$126,156	\$29,561			
Hazard Prevention	\$9,963	\$8,072	\$1,891			
Training Services	\$1,117	\$905	\$212			
Fire Apparatus Service	\$5,108	\$4,138	\$970			
Fire Station	\$519	\$420	\$99			
Disaster Assistance	\$523	\$424	\$99			
FD202 Downtown Bid Fund	\$2,734	\$2,734				
FD206 Law Enforcement Grant Fund	\$782	\$782				
FD208 Tourism Bid Fund	\$10,953	\$10,953				
FD601 Water Fund	\$65,493	\$65,493				
FD602 Sewer Fund	\$76,235	\$76,235				
FD611 Parking Fund	\$23,414	\$23,414				
FD621Transit Fund	\$7,593	\$7,593				
FD705 Whale Rock Fund	\$10,538	\$10,538				
FD711 Hazardous Mat Task Force Fund	\$1,122	\$1,122				
Total	\$1,377,626	\$966,000	\$173,433	\$79,398	\$105,863	\$52,932

SCHEDULE 3.01

COMMUNITY SERVICES GROUP

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

Community Services Group
Costs to be allocated

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	\$3,474	\$807	\$4,281	
1011501 - City Attorney		\$3,537	\$3,537	
1011021 - City Clerk		\$663	\$663	
1012000 - Finance		\$4,780	\$4,780	
1011101 - Network Services		\$7,587	\$7,587	
1011103 - Information Services		\$2,849	\$2,849	
1012006 - Finance Support Services		\$341	\$341	
1013001 - Human Resources		\$7,181	\$7,181	
1013003 - Wellness Program		\$50	\$50	
8020000 - Insurance ISF Fund		\$17,008	\$17,008	
Total allocated additions:	<u>\$3,474</u>	<u>\$44,803</u>	<u>\$48,277</u>	<u>\$48,277</u>
Total to be allocated	<u><u>\$319,460</u></u>	<u><u>\$44,803</u></u>		<u><u>\$364,263</u></u>

Community Services Group
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Project Supervision</u>
<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	\$3,474	\$3,474	
Functional Cost	\$319,460	\$31,913	\$287,547
Reallocate Admin		(\$31,913)	\$31,913
Allocable Costs	\$319,460		\$319,460
1st Allocation	\$319,460		\$319,460
Additions: 2nd			
Other	\$44,803	\$44,803	
Functional Cost	\$44,803	\$44,803	
Reallocate Admin		(\$44,803)	\$44,803
Allocable Costs	\$44,803		\$44,803
2nd Allocation	\$44,803		\$44,803
Total allocated	\$364,263		\$364,263

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 %	\$21,063		\$21,063	\$2,954	\$24,017
FD602 Sewer Fund	6	6.593 %	\$21,063		\$21,063	\$2,954	\$24,017
FD611 Parking Fund	13	14.286 %	\$45,637		\$45,637	\$6,400	\$52,037
FD621Transit Fund	13	14.286 %	\$45,637		\$45,637	\$6,400	\$52,037
FD705 Whale Rock Fund	1	1.099 %	\$3,511		\$3,511	\$492	\$4,003
Solid Waste Recycling	13	14.286 %	\$45,637		\$45,637	\$6,400	\$52,037
Community Development Admin	13	14.286 %	\$45,637		\$45,637	\$6,400	\$52,037
Public Works Administration	13	14.286 %	\$45,637		\$45,637	\$6,400	\$52,037
Recreation Administration	13	14.285 %	\$45,638		\$45,638	\$6,403	\$52,041
Total	91	100.000 %	\$319,460		\$319,460	\$44,803	\$364,263

(A) Alloc basis:

Percent of Project Supervision Time by Department/Fund

Source:

Salary & Wage Analysis

Community Services Group
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Project Supervision</u>
Public Works Administration	\$52,037	\$52,037
Community Development Admin	\$52,037	\$52,037
Solid Waste Recycling	\$52,037	\$52,037
Recreation Administration	\$52,041	\$52,041
FD601 Water Fund	\$24,017	\$24,017
FD602 Sewer Fund	\$24,017	\$24,017
FD611 Parking Fund	\$52,037	\$52,037
FD621Transit Fund	\$52,037	\$52,037
FD705 Whale Rock Fund	\$4,003	\$4,003
Total	<u>\$364,263</u>	<u>\$364,263</u>

SCHEDULE 4.01

CITY ATTORNEY

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$964,100			\$964,100
Allocated additions:				
10000000 - Building Charge	\$1,607		\$1,607	
1011001 - City Administration	\$10,600	\$2,461	\$13,061	
1011501 - City Attorney		\$502	\$502	
1011021 - City Clerk		\$13,266	\$13,266	
1012000 - Finance		\$14,165	\$14,165	
1011101 - Network Services		\$24,202	\$24,202	
1011103 - Information Services		\$18,636	\$18,636	
1012006 - Finance Support Services		\$1,040	\$1,040	
1013001 - Human Resources		\$11,167	\$11,167	
1013003 - Wellness Program		\$74	\$74	
1015005 - Facilities Maintenance		\$6,961	\$6,961	
8020000 - Insurance ISF Fund		\$26,895	\$26,895	
Total allocated additions:	<u>\$12,207</u>	<u>\$119,369</u>	<u>\$131,576</u>	<u>\$131,576</u>
Total to be allocated	<u>\$976,307</u>	<u>\$119,369</u>		<u>\$1,095,676</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	\$12,207	\$12,207		
Functional Cost	\$976,307	\$12,207	\$929,334	\$34,766
Reallocate Admin		(\$12,207)	\$11,767	\$440
Allocable Costs	\$976,307		\$941,101	\$35,206
1st Allocation	\$976,307		\$941,101	\$35,206
Additions: 2nd				
Other	\$119,369	\$119,369		
Functional Cost	\$119,369	\$119,369		
Reallocate Admin		(\$119,369)	\$115,064	\$4,305
Allocable Costs	\$119,369		\$115,064	\$4,305
2nd Allocation	\$119,369		\$115,064	\$4,305
Total allocated	\$1,095,676		\$1,056,165	\$39,511

City Attorney Detail allocation of City Attorney							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>
City Council	173,273	0.197 %	\$1,850		\$1,850	\$230	\$2,080
Cultural Activities	332,351	0.377 %	\$3,548		\$3,548	\$441	\$3,989
Economic Development	588,878	0.668 %	\$6,286		\$6,286	\$781	\$7,067
Natural Resource Protection	646,613	0.733 %	\$6,902		\$6,902	\$858	\$7,760
Community Promotion	417,721	0.474 %	\$4,459		\$4,459	\$554	\$5,013
City Clerk	567,513	0.644 %	\$6,058		\$6,058	\$753	\$6,811
Finance	1,795,348	2.036 %	\$19,164		\$19,164	\$2,382	\$21,546
Network Services	2,856,721	3.240 %	\$30,493		\$30,493	\$3,790	\$34,283
Human Resources	1,363,656	1.547 %	\$14,556		\$14,556	\$1,809	\$16,365
Insurance ISF Fund	3,361,435	3.813 %	\$35,881		\$35,881	\$4,459	\$40,340
Wellness Program	9,226	0.010 %	\$98		\$98	\$12	\$110
Community Development Admin	901,725	1.023 %	\$9,625		\$9,625	\$1,196	\$10,821
Commissions & Committees	15,291	0.017 %	\$163		\$163	\$20	\$183
Development Review	2,507,040	2.844 %	\$26,761		\$26,761	\$3,326	\$30,087
Building and Safety	2,506,262	2.843 %	\$26,752		\$26,752	\$3,325	\$30,077
Public Works Administration	606,828	0.688 %	\$6,477		\$6,477	\$805	\$7,282
Parks Maintenance	2,926,873	3.320 %	\$31,242		\$31,242	\$3,883	\$35,125
Swim Center Maintenance	449,101	0.509 %	\$4,794		\$4,794	\$596	\$5,390
Urban Forest Services	449,130	0.509 %	\$4,794		\$4,794	\$596	\$5,390
Facilities Maintenance	1,231,266	1.397 %	\$13,143		\$13,143	\$1,633	\$14,776
Streets Maintenance	1,313,626	1.490 %	\$14,022		\$14,022	\$1,743	\$15,765
Stormwater and Flood Control	944,270	1.071 %	\$10,079		\$10,079	\$1,253	\$11,332
Traffic Signals & Lighting	553,073	0.627 %	\$5,904		\$5,904	\$734	\$6,638
Fleet	1,011,969	1.148 %	\$10,802		\$10,802	\$1,343	\$12,145
City Administration	1,115,952	1.266 %	\$11,912		\$11,912		\$11,912
Transportation/Plan Engineering	891,289	1.011 %	\$9,514		\$9,514	\$1,182	\$10,696
Recreation Administration	759,597	0.862 %	\$8,108		\$8,108	\$1,008	\$9,116
Recreation Facilities	234,614	0.266 %	\$2,504		\$2,504	\$311	\$2,815
Youth Services	971,662	1.102 %	\$10,372		\$10,372	\$1,289	\$11,661
Ranger Program	508,601	0.577 %	\$5,429		\$5,429	\$675	\$6,104
Aquatics	579,746	0.658 %	\$6,188		\$6,188	\$769	\$6,957
Police Administration	1,469,923	1.667 %	\$15,690		\$15,690	\$1,950	\$17,640
Patrol	9,753,373	11.063 %	\$104,110		\$104,110	\$12,939	\$117,049
Investigations	2,923,797	3.316 %	\$31,209		\$31,209	\$3,879	\$35,088
Neighborhood Services	228,265	0.259 %	\$2,437		\$2,437	\$303	\$2,740
Traffic Safety	862,135	0.978 %	\$9,203		\$9,203	\$1,144	\$10,347
Fire Administration	1,258,603	1.428 %	\$13,435		\$13,435	\$1,670	\$15,105
Emergency Response	11,494,300	13.037 %	\$122,693		\$122,693	\$15,249	\$137,942
Hazard Prevention	735,525	0.834 %	\$7,851		\$7,851	\$976	\$8,827
Training Services	82,496	0.094 %	\$881		\$881	\$109	\$990
Fire Station	38,314	0.043 %	\$409		\$409	\$51	\$460

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 %	\$411		\$411	\$51	\$462
FD202 Downtown Bid Fund	249,074	0.283 %	\$2,659		\$2,659	\$330	\$2,989
FD601 Water Fund	5,967,217	6.768 %	\$63,695		\$63,695	\$7,916	\$71,611
FD611 Parking Fund	2,133,271	2.420 %	\$22,771		\$22,771	\$2,830	\$25,601
FD602 Sewer Fund	6,945,877	7.878 %	\$74,142		\$74,142	\$9,215	\$83,357
Golf Course	599,587	0.680 %	\$6,400		\$6,400	\$795	\$7,195
FD705 Whale Rock Fund	960,111	1.089 %	\$10,248		\$10,248	\$1,274	\$11,522
Information Services	1,105,991	1.254 %	\$11,806		\$11,806	\$1,467	\$13,273
FD208 Tourism Bid Fund	997,909	1.132 %	\$10,652		\$10,652	\$1,324	\$11,976
FD621Transit Fund	691,854	0.785 %	\$7,385		\$7,385	\$918	\$8,303
FD206 Law Enforcement Grant Fund	71,259	0.081 %	\$761		\$761	\$95	\$856
Fire Apparatus Service	377,035	0.428 %	\$4,025		\$4,025	\$500	\$4,525
Police Support Services	2,381,005	2.701 %	\$25,415		\$25,415	\$3,159	\$28,574
Community Services	384,912	0.437 %	\$4,109		\$4,109	\$511	\$4,620
FD711 Hazardous Mat Task Force Fund	102,220	0.116 %	\$1,091		\$1,091	\$136	\$1,227
Human Relations	579,489	0.657 %	\$6,186		\$6,186	\$769	\$6,955
CIP Project Engineering	2,269,244	2.574 %	\$24,222		\$24,222	\$3,010	\$27,232
Community Services Group	315,986	0.358 %	\$3,373		\$3,373		\$3,373
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 %	\$1,274		\$1,274	\$158	\$1,432
Finance Support Services	133,712	0.152 %	\$1,427		\$1,427	\$177	\$1,604
Finance Non Departmental	292,146	0.331 %	\$3,118		\$3,118	\$388	\$3,506
Parking Admin	9,386	0.007 %	\$98		\$98	\$11	\$109
Total	88,165,893	100.000 %	\$941,101		\$941,101	\$115,064	\$1,056,165

(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 %	\$90		\$90	\$11	\$101
Cultural Activities	332,351	0.491 %	\$173		\$173	\$22	\$195
Economic Development	588,878	0.870 %	\$306		\$306	\$39	\$345
Natural Resource Protection	646,613	0.956 %	\$337		\$337	\$43	\$380
Community Promotion	417,721	0.617 %	\$217		\$217	\$28	\$245
City Attorney	964,100	1.425 %	\$502		\$502		\$502
City Clerk	567,513	0.839 %	\$295		\$295	\$37	\$332
Finance	1,795,348	2.654 %	\$934		\$934	\$118	\$1,052
Network Services	2,856,721	4.223 %	\$1,487		\$1,487	\$188	\$1,675
Information Services	1,105,991	1.635 %	\$576		\$576	\$73	\$649
Finance Support Services	133,712	0.198 %	\$70		\$70	\$9	\$79
Human Resources	1,363,656	2.016 %	\$710		\$710	\$90	\$800
Wellness Program	9,226	0.014 %	\$5		\$5	\$1	\$6
Community Development Admin	901,725	1.333 %	\$469		\$469	\$59	\$528
Commissions & Committees	15,291	0.023 %	\$8		\$8	\$1	\$9
Development Review	2,507,040	3.706 %	\$1,305		\$1,305	\$165	\$1,470
Building and Safety	2,506,262	3.705 %	\$1,304		\$1,304	\$165	\$1,469
Public Works Administration	606,828	0.897 %	\$316		\$316	\$40	\$356
Parks Maintenance	2,926,873	4.327 %	\$1,523		\$1,523	\$193	\$1,716
Swim Center Maintenance	449,101	0.664 %	\$234		\$234	\$30	\$264
Urban Forest Services	449,130	0.664 %	\$234		\$234	\$30	\$264
Facilities Maintenance	1,231,266	1.820 %	\$641		\$641	\$81	\$722
Streets Maintenance	1,313,626	1.942 %	\$684		\$684	\$87	\$771
Stormwater and Flood Control	944,270	1.396 %	\$491		\$491	\$62	\$553
Traffic Signals & Lighting	553,073	0.818 %	\$288		\$288	\$36	\$324
Fleet	1,011,969	1.496 %	\$527		\$527	\$67	\$594
City Administration	1,115,952	1.650 %	\$581		\$581		\$581
Transportation/Plan Engineering	891,289	1.318 %	\$464		\$464	\$59	\$523
Recreation Administration	759,597	1.123 %	\$395		\$395	\$50	\$445
Recreation Facilities	234,614	0.347 %	\$122		\$122	\$15	\$137
Youth Services	971,662	1.436 %	\$506		\$506	\$64	\$570
Community Services	384,912	0.569 %	\$200		\$200	\$25	\$225
Ranger Program	508,601	0.752 %	\$265		\$265	\$34	\$299
Aquatics	579,746	0.857 %	\$302		\$302	\$38	\$340
Golf Course	599,587	0.886 %	\$312		\$312	\$40	\$352
Police Administration	1,469,923	2.173 %	\$765		\$765	\$97	\$862
Patrol	9,753,373	14.417 %	\$5,076		\$5,076	\$643	\$5,719
Investigations	2,923,797	4.322 %	\$1,522		\$1,522	\$193	\$1,715
Police Support Services	2,381,005	3.520 %	\$1,239		\$1,239	\$157	\$1,396
Neighborhood Services	228,265	0.337 %	\$119		\$119	\$15	\$134
Traffic Safety	862,135	1.274 %	\$449		\$449	\$57	\$506

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 %	\$655		\$655	\$83	\$738
Emergency Response	11,494,300	16.991 %	\$5,982		\$5,982	\$758	\$6,740
Hazard Prevention	735,525	1.087 %	\$383		\$383	\$49	\$432
Training Services	82,496	0.122 %	\$43		\$43	\$5	\$48
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 %	\$196		\$196	\$25	\$221
Finance Non Departmental	292,146	0.432 %	\$152		\$152	\$19	\$171
Human Relations	579,489	0.857 %	\$302		\$302	\$38	\$340
CIP Project Engineering	2,269,244	3.354 %	\$1,181		\$1,181	\$150	\$1,331
Community Services Group	315,986	0.467 %	\$164		\$164		\$164
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 %	\$62		\$62	\$8	\$70
Parking Admin	9,386	0.012 %	\$1		\$1	\$2	\$3
Total	67,649,766	100.000 %	\$35,206		\$35,206	\$4,305	\$39,511

(A) Alloc basis:

Total Expenditures by General Fund Department/Division

Source:

City Attorney
Departmental Cost
Allocation Summary

	Total	City Attorney	Other GF Exp
City Administration	\$12,493	\$11,912	\$581
Community Services Group	\$3,537	\$3,373	\$164
City Attorney	\$502		\$502
City Clerk	\$7,143	\$6,811	\$332
Finance	\$22,598	\$21,546	\$1,052
Network Services	\$35,958	\$34,283	\$1,675
Information Services	\$13,922	\$13,273	\$649
Finance Support Services	\$1,683	\$1,604	\$79
Human Resources	\$17,165	\$16,365	\$800
Risk Management	\$20	\$19	\$1
Wellness Program	\$116	\$110	\$6
Public Works Administration	\$7,638	\$7,282	\$356
Facilities Maintenance	\$15,498	\$14,776	\$722
Fleet	\$12,739	\$12,145	\$594
CIP Project Engineering	\$28,563	\$27,232	\$1,331
Transportation/Plan Engineering	\$11,219	\$10,696	\$523
Insurance ISF Fund	\$40,340	\$40,340	
City Council	\$2,181	\$2,080	\$101
Cultural Activities	\$4,184	\$3,989	\$195
Economic Development	\$7,412	\$7,067	\$345
Natural Resource Protection	\$8,140	\$7,760	\$380
Community Promotion	\$5,258	\$5,013	\$245
Finance Non Departmental	\$3,677	\$3,506	\$171
Community Development Admin	\$11,349	\$10,821	\$528
Commissions & Committees	\$192	\$183	\$9
Development Review	\$31,557	\$30,087	\$1,470
Building and Safety	\$31,546	\$30,077	\$1,469
Human Relations	\$7,295	\$6,955	\$340
Parks Maintenance	\$36,841	\$35,125	\$1,716
Swim Center Maintenance	\$5,654	\$5,390	\$264
Urban Forest Services	\$5,654	\$5,390	\$264
Streets Maintenance	\$16,536	\$15,765	\$771
Traffic Signals & Lighting	\$6,962	\$6,638	\$324
Parking Admin	\$112	\$109	\$3
Stormwater and Flood Control	\$11,885	\$11,332	\$553
Water Administration/Engineering	\$21	\$20	\$1
Solid Waste Recycling	\$1,502	\$1,432	\$70
Recreation Administration	\$9,561	\$9,116	\$445
Recreation Facilities	\$2,952	\$2,815	\$137
Youth Services	\$12,231	\$11,661	\$570
Community Services	\$4,845	\$4,620	\$225
Ranger Program	\$6,403	\$6,104	\$299

City Attorney
Departmental Cost
Allocation Summary

	Total	City Attorney	Other GF Exp
Aquatics	\$7,297	\$6,957	\$340
Golf Course	\$7,547	\$7,195	\$352
Police Administration	\$18,502	\$17,640	\$862
Patrol	\$122,768	\$117,049	\$5,719
Investigations	\$36,803	\$35,088	\$1,715
Police Support Services	\$29,970	\$28,574	\$1,396
Neighborhood Services	\$2,874	\$2,740	\$134
Traffic Safety	\$10,853	\$10,347	\$506
Fire Administration	\$15,843	\$15,105	\$738
Emergency Response	\$144,682	\$137,942	\$6,740
Hazard Prevention	\$9,259	\$8,827	\$432
Training Services	\$1,038	\$990	\$48
Fire Apparatus Service	\$4,746	\$4,525	\$221
Fire Station	\$483	\$460	\$23
Disaster Assistance	\$485	\$462	\$23
FD202 Downtown Bid Fund	\$2,989	\$2,989	
FD206 Law Enforcement Grant Fund	\$856	\$856	
FD208 Tourism Bid Fund	\$11,976	\$11,976	
FD601 Water Fund	\$71,611	\$71,611	
FD602 Sewer Fund	\$83,357	\$83,357	
FD611 Parking Fund	\$25,601	\$25,601	
FD621Transit Fund	\$8,303	\$8,303	
FD705 Whale Rock Fund	\$11,522	\$11,522	
FD711 Hazardous Mat Task Force Fund	\$1,227	\$1,227	
Total	\$1,095,676	\$1,056,165	\$39,511

SCHEDULE 5.01

CITY CLERK

NATURE AND EXTENT OF SERVICE

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

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

Costs are allocated as follows:

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

City Clerk
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$567,513			\$567,513
Allocated additions:				
10000000 - Building Charge	\$2,647		\$2,647	
1011001 - City Administration	\$6,239	\$1,449	\$7,688	
1011501 - City Attorney	\$6,353	\$790	\$7,143	
1012000 - Finance		\$12,174	\$12,174	
1011101 - Network Services		\$29,612	\$29,612	
1011103 - Information Services		\$5,697	\$5,697	
1012006 - Finance Support Services		\$612	\$612	
1013001 - Human Resources		\$14,312	\$14,312	
1013003 - Wellness Program		\$99	\$99	
1015005 - Facilities Maintenance		\$11,467	\$11,467	
8020000 - Insurance ISF Fund		\$33,833	\$33,833	
Total allocated additions:	<u>\$15,239</u>	<u>\$110,045</u>	<u>\$125,284</u>	<u>\$125,284</u>
Total to be allocated	<u>\$582,752</u>	<u>\$110,045</u>		<u>\$692,797</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	\$15,239	\$15,239			
Functional Cost	\$582,752	\$87,039	\$212,497	\$113,625	\$169,591
Reallocate Admin		(\$87,039)	\$37,311	\$19,951	\$29,777
Allocable Costs	\$582,752		\$249,808	\$133,576	\$199,368
Unallocated	(\$199,368)				(\$199,368)
1st Allocation	\$383,384		\$249,808	\$133,576	
Additions: 2nd					
Other	\$110,045	\$110,045			
Functional Cost	\$110,045	\$110,045			
Reallocate Admin		(\$110,045)	\$47,173	\$25,224	\$37,648
Allocable Costs	\$110,045		\$47,173	\$25,224	\$37,648
Unallocated	(\$37,648)				(\$37,648)
2nd Allocation	\$72,397		\$47,173	\$25,224	
Total allocated	\$455,781		\$296,981	\$158,800	

City Clerk
Detail allocation of
City Clerk 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>
Police Administration	7	2.456 %	\$6,136		\$6,136	\$1,729	\$7,865
Fire Administration	9	3.158 %	\$7,889		\$7,889	\$2,223	\$10,112
FD601 Water Fund	10	3.509 %	\$8,765		\$8,765	\$2,470	\$11,235
FD602 Sewer Fund	3	1.053 %	\$2,630		\$2,630	\$741	\$3,371
Recreation Administration	14	4.912 %	\$12,271		\$12,271	\$3,458	\$15,729
City Administration	80	28.070 %	\$70,122		\$70,122		\$70,122
Public Works Administration	34	11.930 %	\$29,802		\$29,802	\$8,397	\$38,199
City Attorney	14	4.912 %	\$12,271		\$12,271		\$12,271
Human Resources	9	3.158 %	\$7,889		\$7,889	\$2,223	\$10,112
Finance	22	7.719 %	\$19,283		\$19,283	\$5,434	\$24,717
Community Development Admin	46	16.140 %	\$40,320		\$40,320	\$11,361	\$51,681
FD611 Parking Fund	3	1.053 %	\$2,630		\$2,630	\$741	\$3,371
FD621Transit Fund	1	0.351 %	\$877		\$877	\$247	\$1,124
City Council	33	11.579 %	\$28,923		\$28,923	\$8,149	\$37,072
Total	285	100.000 %	\$249,808		\$249,808	\$47,173	\$296,981

(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 %	\$995		\$995	\$192	\$1,187
Facilities Maintenance	500	1.241 %	\$1,658		\$1,658	\$320	\$1,978
Streets Maintenance	1,100	2.731 %	\$3,648		\$3,648	\$705	\$4,353
Stormwater and Flood Control	614	1.524 %	\$2,036		\$2,036	\$393	\$2,429
Traffic Signals & Lighting	200	0.497 %	\$663		\$663	\$128	\$791
Transportation/Plan Engineering	600	1.490 %	\$1,990		\$1,990	\$384	\$2,374
Recreation Administration	400	0.993 %	\$1,327		\$1,327	\$256	\$1,583
Recreation Facilities	100	0.248 %	\$332		\$332	\$64	\$396
Youth Services	200	0.497 %	\$663		\$663	\$128	\$791
Community Services	200	0.497 %	\$663		\$663	\$128	\$791
Ranger Program	300	0.745 %	\$995		\$995	\$192	\$1,187
Aquatics	100	0.248 %	\$332		\$332	\$64	\$396
Golf Course	400	0.993 %	\$1,327		\$1,327	\$256	\$1,583
Police Administration	650	1.614 %	\$2,156		\$2,156	\$416	\$2,572
Patrol	4,300	10.676 %	\$14,261		\$14,261	\$2,754	\$17,015
Investigations	1,700	4.221 %	\$5,638		\$5,638	\$1,089	\$6,727
Police Support Services	1,900	4.717 %	\$6,301		\$6,301	\$1,217	\$7,518
Neighborhood Services	100	0.248 %	\$332		\$332	\$64	\$396
Traffic Safety	400	0.993 %	\$1,327		\$1,327	\$256	\$1,583
Fire Administration	400	0.993 %	\$1,327		\$1,327	\$256	\$1,583
Emergency Response	4,500	11.173 %	\$14,924		\$14,924	\$2,883	\$17,807
Hazard Prevention	550	1.366 %	\$1,824		\$1,824	\$352	\$2,176
FD601 Water Fund	3,209	7.967 %	\$10,642		\$10,642	\$2,056	\$12,698
FD602 Sewer Fund	3,269	8.116 %	\$10,841		\$10,841	\$2,094	\$12,935
FD621Transit Fund	300	0.745 %	\$995		\$995	\$192	\$1,187
FD705 Whale Rock Fund	400	0.993 %	\$1,327		\$1,327	\$256	\$1,583
City Administration	400	0.993 %	\$1,327		\$1,327		\$1,327
Economic Development	100	0.248 %	\$332		\$332	\$64	\$396
Natural Resource Protection	300	0.745 %	\$995		\$995	\$192	\$1,187
Community Promotion	25	0.062 %	\$83		\$83	\$16	\$99
City Attorney	300	0.745 %	\$995		\$995		\$995
Finance	1,300	3.228 %	\$4,311		\$4,311	\$833	\$5,144
Network Services	750	1.862 %	\$2,487		\$2,487	\$480	\$2,967
Information Services	825	2.048 %	\$2,736		\$2,736	\$528	\$3,264
Human Resources	600	1.490 %	\$1,990		\$1,990	\$384	\$2,374
Community Development Admin	500	1.241 %	\$1,658		\$1,658	\$320	\$1,978
Building and Safety	1,150	2.855 %	\$3,814		\$3,814	\$737	\$4,551
Public Works Administration	600	1.490 %	\$1,990		\$1,990	\$384	\$2,374
Parks Maintenance	1,200	2.979 %	\$3,980		\$3,980	\$769	\$4,749
Swim Center Maintenance	100	0.248 %	\$332		\$332	\$64	\$396
Fire Apparatus Service	200	0.497 %	\$663		\$663	\$128	\$791

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 %	\$1,492		\$1,492	\$288	\$1,780
FD611 Parking Fund	900	2.235 %	\$2,985		\$2,985	\$577	\$3,562
CIP Project Engineering	1,500	3.724 %	\$4,975		\$4,975	\$961	\$5,936
Development Review	1,300	3.228 %	\$4,311		\$4,311	\$833	\$5,144
City Council	500	1.241 %	\$1,658		\$1,658	\$320	\$1,978
Tourism and Bid Promotion	175	0.434 %	\$580		\$580	\$112	\$692
Community Services Group	200	0.497 %	\$663		\$663		\$663
Housing Policy/Homelessness	100	0.248 %	\$332		\$332	\$64	\$396
Solid Waste Recycling	110	0.274 %	\$363		\$363	\$75	\$438
Total	<u>40,277</u>	<u>100.000 %</u>	<u>\$133,576</u>		<u>\$133,576</u>	<u>\$25,224</u>	<u>\$158,800</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

City Clerk
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Clerk Services</u>	<u>Public Counter/Main City Phone</u>
City Administration	\$71,449	\$70,122	\$1,327
Community Services Group	\$663		\$663
City Attorney	\$13,266	\$12,271	\$995
Finance	\$29,861	\$24,717	\$5,144
Network Services	\$2,967		\$2,967
Information Services	\$3,264		\$3,264
Human Resources	\$12,486	\$10,112	\$2,374
Public Works Administration	\$40,573	\$38,199	\$2,374
Facilities Maintenance	\$1,978		\$1,978
Fleet	\$1,780		\$1,780
CIP Project Engineering	\$5,936		\$5,936
Transportation/Plan Engineering	\$2,374		\$2,374
City Council	\$39,050	\$37,072	\$1,978
Economic Development	\$396		\$396
Natural Resource Protection	\$1,187		\$1,187
Tourism and Bid Promotion	\$692		\$692
Community Promotion	\$99		\$99
Community Development Admin	\$53,659	\$51,681	\$1,978
Development Review	\$5,144		\$5,144
Building and Safety	\$4,551		\$4,551
Housing Policy/Homelessness	\$396		\$396
Parks Maintenance	\$4,749		\$4,749
Swim Center Maintenance	\$396		\$396
Urban Forest Services	\$1,187		\$1,187
Streets Maintenance	\$4,353		\$4,353
Traffic Signals & Lighting	\$791		\$791
Stormwater and Flood Control	\$2,429		\$2,429
Solid Waste Recycling	\$438		\$438
Recreation Administration	\$17,312	\$15,729	\$1,583
Recreation Facilities	\$396		\$396
Youth Services	\$791		\$791
Community Services	\$791		\$791
Ranger Program	\$1,187		\$1,187
Aquatics	\$396		\$396
Golf Course	\$1,583		\$1,583
Police Administration	\$10,437	\$7,865	\$2,572
Patrol	\$17,015		\$17,015
Investigations	\$6,727		\$6,727
Police Support Services	\$7,518		\$7,518
Neighborhood Services	\$396		\$396

City Clerk
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Clerk Services</u>	<u>Public Counter/Main City Phone</u>
Traffic Safety	\$1,583		\$1,583
Fire Administration	\$11,695	\$10,112	\$1,583
Emergency Response	\$17,807		\$17,807
Hazard Prevention	\$2,176		\$2,176
Fire Apparatus Service	\$791		\$791
FD601 Water Fund	\$23,933	\$11,235	\$12,698
FD602 Sewer Fund	\$16,306	\$3,371	\$12,935
FD611 Parking Fund	\$6,933	\$3,371	\$3,562
FD621Transit Fund	\$2,311	\$1,124	\$1,187
FD705 Whale Rock Fund	\$1,583		\$1,583
Total	\$455,781	\$296,981	\$158,800

SCHEDULE 6.01

FINANCE

NATURE AND EXTENT OF SERVICE

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

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

The Accounting Division is responsible for issuing financial reports and administers the disbursement of City funds in accordance with adopted fiscal policies and internal control procedures. Program goals are developing and implementing effective and efficient financial planning, reporting, and accounting systems that help the operating departments achieve their objectives; providing quality customer service; and protecting the City's resources from unauthorized use. The program has five major activities: financial reporting, payroll, accounts payable, general accounting services and support services. Bank Services are also handled by this Division.

Costs are allocated as follows:

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

SCHEDULE 6.01

FINANCE

NATURE AND EXTENT OF SERVICE

CONTINUED

- **Payroll** - These costs are associated with activities involved with processing the City's employee payroll. Costs are allocated based on full time equivalent (FTE) by fund/department/division.
- **Purchasing** – These costs are associated with the management and production of the annual Citywide budget. Costs are allocated based on total operating expenditures by fund/department/division.
- **General Finance** – These costs are associated with general accounting activities. Costs are allocated based on total operating expenditures by fund/department/division.
- **Utility Billing** – These costs are associated with time spent on water and sewer utility billing activities. Costs are allocated 50% each to Fund 601 Water and Fund 602 Sewer.
- **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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,795,347			\$1,795,347
Allocated additions:				
10000000 - Building Charge	\$10,333		\$10,333	
1011001 - City Administration	\$19,739	\$4,584	\$24,323	
1011501 - City Attorney	\$20,098	\$2,500	\$22,598	
1011021 - City Clerk	\$23,594	\$6,267	\$29,861	
1012000 - Finance		\$3,708	\$3,708	
1011101 - Network Services		\$71,631	\$71,631	
1011103 - Information Services		\$18,516	\$18,516	
1012006 - Finance Support Services		\$1,937	\$1,937	
1013001 - Human Resources		\$48,097	\$48,097	
1013003 - Wellness Program		\$322	\$322	
1015005 - Facilities Maintenance		\$44,768	\$44,768	
8020000 - Insurance ISF Fund		\$109,819	\$109,819	
Total allocated additions:	<u>\$73,764</u>	<u>\$312,149</u>	<u>\$385,913</u>	<u>\$385,913</u>
Total to be allocated	<u><u>\$1,869,111</u></u>	<u><u>\$312,149</u></u>		<u><u>\$2,181,260</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>
<u>Wages & Benefits</u>										
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
<u>Other Expense and Cost</u>										
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	\$73,764		\$5,038	\$5,912	\$5,301	\$7,398	\$36,172	\$1,209	\$4,354	\$8,380
Functional Cost	<u>\$1,869,111</u>	<u>\$369,972</u>	<u>\$110,744</u>	<u>\$182,090</u>	<u>\$216,714</u>	<u>\$165,957</u>	<u>\$423,762</u>	<u>\$36,444</u>	<u>\$127,678</u>	<u>\$184,558</u>
Reallocate Admin		(\$369,972)	\$27,437	\$45,729	\$54,875	\$41,156	\$100,603	\$9,146	\$32,010	\$45,729
Allocable Costs	<u>\$1,869,111</u>		<u>\$138,181</u>	<u>\$227,819</u>	<u>\$271,589</u>	<u>\$207,113</u>	<u>\$524,365</u>	<u>\$45,590</u>	<u>\$159,688</u>	<u>\$230,287</u>
Unallocated	(\$160,369)		(\$138,181)							
1st Allocation	<u>\$1,708,742</u>			<u>\$227,819</u>	<u>\$271,589</u>	<u>\$207,113</u>	<u>\$524,365</u>	<u>\$45,590</u>	<u>\$159,688</u>	<u>\$230,287</u>
Additions: 2nd										
Finance	\$3,708		\$253	\$297	\$266	\$372	\$1,818	\$61	\$219	\$422
Other	<u>\$308,441</u>		<u>\$21,068</u>	<u>\$24,722</u>	<u>\$22,164</u>	<u>\$30,932</u>	<u>\$151,252</u>	<u>\$5,054</u>	<u>\$18,206</u>	<u>\$35,043</u>
Functional Cost	<u>\$312,149</u>		<u>\$21,321</u>	<u>\$25,019</u>	<u>\$22,430</u>	<u>\$31,304</u>	<u>\$153,070</u>	<u>\$5,115</u>	<u>\$18,425</u>	<u>\$35,465</u>
Allocable Costs	<u>\$312,149</u>		<u>\$21,321</u>	<u>\$25,019</u>	<u>\$22,430</u>	<u>\$31,304</u>	<u>\$153,070</u>	<u>\$5,115</u>	<u>\$18,425</u>	<u>\$35,465</u>
Unallocated	(\$21,321)		(\$21,321)							
2nd Allocation	<u>\$290,828</u>			<u>\$25,019</u>	<u>\$22,430</u>	<u>\$31,304</u>	<u>\$153,070</u>	<u>\$5,115</u>	<u>\$18,425</u>	<u>\$35,465</u>
Total allocated	<u>\$1,999,570</u>			<u>\$252,838</u>	<u>\$294,019</u>	<u>\$238,417</u>	<u>\$677,435</u>	<u>\$50,705</u>	<u>\$178,113</u>	<u>\$265,752</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 %	\$21,939		\$21,939	\$2,502	\$24,441
FD611 Parking Fund	793	4.809 %	\$10,956		\$10,956	\$1,250	\$12,206
FD602 Sewer Fund	2,242	13.596 %	\$30,975		\$30,975	\$3,533	\$34,508
FD621Transit Fund	219	1.328 %	\$3,026		\$3,026	\$345	\$3,371
FD705 Whale Rock Fund	262	1.589 %	\$3,620		\$3,620	\$413	\$4,033
FD711 Hazardous Mat Task Force Fund	67	0.406 %	\$926		\$926	\$106	\$1,032
City Council	43	0.261 %	\$594		\$594	\$68	\$662
Economic Development	52	0.315 %	\$718		\$718	\$82	\$800
Natural Resource Protection	96	0.582 %	\$1,326		\$1,326	\$151	\$1,477
Community Promotion	90	0.546 %	\$1,243		\$1,243	\$142	\$1,385
Finance Support Services	293	1.777 %	\$4,048		\$4,048	\$462	\$4,510
Human Resources	195	1.183 %	\$2,694		\$2,694	\$307	\$3,001
Insurance ISF Fund	21	0.127 %	\$290		\$290	\$33	\$323
Wellness Program	20	0.121 %	\$276		\$276	\$32	\$308
Community Development Admin	163	0.988 %	\$2,252		\$2,252	\$257	\$2,509
Commissions & Committees	1	0.006 %	\$14		\$14	\$2	\$16
Development Review	122	0.740 %	\$1,686		\$1,686	\$192	\$1,878
Building and Safety	167	1.013 %	\$2,307		\$2,307	\$263	\$2,570
Public Works Administration	98	0.594 %	\$1,354		\$1,354	\$154	\$1,508
Parks Maintenance	677	4.106 %	\$9,353		\$9,353	\$1,067	\$10,420
Swim Center Maintenance	203	1.231 %	\$2,805		\$2,805	\$320	\$3,125
Urban Forest Services	103	0.625 %	\$1,423		\$1,423	\$162	\$1,585
Facilities Maintenance	746	4.524 %	\$10,306		\$10,306	\$1,176	\$11,482
Streets Maintenance	405	2.456 %	\$5,595		\$5,595	\$638	\$6,233
Traffic Signals & Lighting	121	0.734 %	\$1,672		\$1,672	\$191	\$1,863
Fleet	936	5.676 %	\$12,931		\$12,931	\$1,475	\$14,406
City Administration	245	1.486 %	\$3,385		\$3,385		\$3,385
Transportation/Plan Engineering	82	0.497 %	\$1,133		\$1,133	\$129	\$1,262
Recreation Administration	101	0.612 %	\$1,395		\$1,395	\$159	\$1,554
Recreation Facilities	30	0.182 %	\$414		\$414	\$47	\$461
Youth Services	179	1.086 %	\$2,473		\$2,473	\$282	\$2,755
Community Services	174	1.055 %	\$2,404		\$2,404	\$274	\$2,678
Ranger Program	170	1.031 %	\$2,349		\$2,349	\$268	\$2,617
Aquatics	106	0.643 %	\$1,464		\$1,464	\$167	\$1,631
Police Administration	760	4.609 %	\$10,500		\$10,500	\$1,198	\$11,698
Patrol	228	1.383 %	\$3,150		\$3,150	\$359	\$3,509
Investigations	103	0.625 %	\$1,423		\$1,423	\$162	\$1,585
Police Support Services	87	0.528 %	\$1,202		\$1,202	\$137	\$1,339
Neighborhood Services	23	0.139 %	\$318		\$318	\$36	\$354
Traffic Safety	53	0.321 %	\$732		\$732	\$84	\$816
Emergency Response	289	1.753 %	\$3,993		\$3,993	\$455	\$4,448

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 %	\$1,064		\$1,064	\$121	\$1,185
Training Services	140	0.849 %	\$1,934		\$1,934	\$221	\$2,155
Fire Station	262	1.589 %	\$3,620		\$3,620	\$413	\$4,033
Disaster Assistance	138	0.837 %	\$1,907		\$1,907	\$217	\$2,124
City Attorney	144	0.873 %	\$1,989		\$1,989		\$1,989
City Clerk	200	1.213 %	\$2,763		\$2,763		\$2,763
Network Services	605	3.669 %	\$8,358		\$8,358	\$953	\$9,311
Information Services	33	0.200 %	\$456		\$456	\$52	\$508
Golf Course	301	1.825 %	\$4,158		\$4,158	\$474	\$4,632
Fire Administration	241	1.461 %	\$3,330		\$3,330	\$380	\$3,710
Fire Apparatus Service	363	2.201 %	\$5,015		\$5,015	\$572	\$5,587
FD208 Tourism Bid Fund	88	0.534 %	\$1,216		\$1,216	\$139	\$1,355
FD202 Downtown Bid Fund	12	0.073 %	\$166		\$166	\$19	\$185
All Other	306	1.856 %	\$4,228		\$4,228	\$482	\$4,710
CIP Project Engineering	124	0.752 %	\$1,713		\$1,713	\$195	\$1,908
Cultural Activities	2	0.012 %	\$28		\$28	\$3	\$31
FD201 Local Sales Tax Fund	437	2.650 %	\$6,037		\$6,037	\$689	\$6,726
FD401 Capital Outlay Engineering	354	2.147 %	\$4,891		\$4,891	\$558	\$5,449
FD404 Major Facility Replacement Fund	8	0.049 %	\$111		\$111	\$13	\$124
FD505 Affordable Housing Fund	3	0.018 %	\$41		\$41	\$5	\$46
Human Relations	45	0.273 %	\$622		\$622	\$71	\$693
Solid Waste Recycling	25	0.152 %	\$345		\$345	\$39	\$384
Community Services Group	24	0.146 %	\$332		\$332		\$332
Finance Non Departmental	2	0.012 %	\$28		\$28	\$3	\$31
Risk Management	13	0.079 %	\$180		\$180	\$20	\$200
Stormwater and Flood Control	185	1.122 %	\$2,556		\$2,556	\$292	\$2,848
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	\$2	\$13
Total	16,490	100.000 %	\$227,819		\$227,819	\$25,019	\$252,838

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

Source: AP Checks worksheet

Finance Detail allocation of Payroll							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	0.762 %	\$2,069		\$2,069	\$177	\$2,246
Facilities Maintenance	500	1.270 %	\$3,449		\$3,449	\$295	\$3,744
Streets Maintenance	1,100	2.794 %	\$7,587		\$7,587	\$648	\$8,235
Stormwater and Flood Control	614	1.559 %	\$4,235		\$4,235	\$362	\$4,597
Traffic Signals & Lighting	200	0.508 %	\$1,379		\$1,379	\$118	\$1,497
Transportation/Plan Engineering	600	1.524 %	\$4,138		\$4,138	\$353	\$4,491
Recreation Administration	400	1.016 %	\$2,759		\$2,759	\$236	\$2,995
Recreation Facilities	100	0.254 %	\$690		\$690	\$59	\$749
Youth Services	200	0.508 %	\$1,379		\$1,379	\$118	\$1,497
Community Services	200	0.508 %	\$1,379		\$1,379	\$118	\$1,497
Ranger Program	300	0.762 %	\$2,069		\$2,069	\$177	\$2,246
Aquatics	100	0.254 %	\$690		\$690	\$59	\$749
Golf Course	400	1.016 %	\$2,759		\$2,759	\$236	\$2,995
Police Administration	650	1.651 %	\$4,483		\$4,483	\$383	\$4,866
Patrol	4,300	10.920 %	\$29,658		\$29,658	\$2,533	\$32,191
Investigations	1,700	4.317 %	\$11,725		\$11,725	\$1,001	\$12,726
Police Support Services	1,900	4.825 %	\$13,105		\$13,105	\$1,119	\$14,224
Neighborhood Services	100	0.254 %	\$690		\$690	\$59	\$749
Traffic Safety	400	1.016 %	\$2,759		\$2,759	\$236	\$2,995
Fire Administration	400	1.016 %	\$2,759		\$2,759	\$236	\$2,995
Emergency Response	4,500	11.428 %	\$31,037		\$31,037	\$2,651	\$33,688
Hazard Prevention	550	1.397 %	\$3,793		\$3,793	\$324	\$4,117
FD601 Water Fund	3,209	8.149 %	\$22,133		\$22,133	\$1,890	\$24,023
FD602 Sewer Fund	3,269	8.302 %	\$22,547		\$22,547	\$1,926	\$24,473
FD621Transit Fund	300	0.762 %	\$2,069		\$2,069	\$177	\$2,246
FD705 Whale Rock Fund	400	1.016 %	\$2,759		\$2,759	\$236	\$2,995
City Administration	400	1.016 %	\$2,759		\$2,759		\$2,759
Economic Development	100	0.254 %	\$690		\$690	\$59	\$749
Natural Resource Protection	300	0.762 %	\$2,069		\$2,069	\$177	\$2,246
Community Promotion	25	0.063 %	\$172		\$172	\$15	\$187
City Attorney	300	0.762 %	\$2,069		\$2,069		\$2,069
City Clerk	400	1.016 %	\$2,759		\$2,759		\$2,759
Network Services	750	1.905 %	\$5,173		\$5,173	\$442	\$5,615
Information Services	825	2.095 %	\$5,690		\$5,690	\$486	\$6,176
Human Resources	600	1.524 %	\$4,138		\$4,138	\$353	\$4,491
Community Development Admin	500	1.270 %	\$3,449		\$3,449	\$295	\$3,744
Building and Safety	1,150	2.920 %	\$7,932		\$7,932	\$677	\$8,609
Public Works Administration	600	1.524 %	\$4,138		\$4,138	\$353	\$4,491
Parks Maintenance	1,200	3.047 %	\$8,277		\$8,277	\$707	\$8,984
Swim Center Maintenance	100	0.254 %	\$690		\$690	\$59	\$749
Fire Apparatus Service	200	0.508 %	\$1,379		\$1,379	\$118	\$1,497

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 %	\$3,104		\$3,104	\$265	\$3,369
FD611 Parking Fund	900	2.286 %	\$6,207		\$6,207	\$530	\$6,737
CIP Project Engineering	1,500	3.809 %	\$10,346		\$10,346	\$884	\$11,230
Development Review	1,300	3.301 %	\$8,966		\$8,966	\$766	\$9,732
City Council	500	1.270 %	\$3,449		\$3,449	\$295	\$3,744
Tourism and Bid Promotion	175	0.444 %	\$1,207		\$1,207	\$103	\$1,310
Community Services Group	200	0.508 %	\$1,379		\$1,379		\$1,379
Housing Policy/Homelessness	100	0.254 %	\$690		\$690	\$59	\$749
Solid Waste Recycling	110	0.277 %	\$758		\$758	\$60	\$818
Total	<u>39,377</u>	<u>100.000 %</u>	<u>\$271,589</u>		<u>\$271,589</u>	<u>\$22,430</u>	<u>\$294,019</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 %	\$132		\$132	\$21	\$153
Cultural Activities	332,351	1.480 %	\$3,066		\$3,066	\$481	\$3,547
Economic Development	416,487	1.855 %	\$3,842		\$3,842	\$602	\$4,444
Natural Resource Protection	161,934	0.721 %	\$1,494		\$1,494	\$234	\$1,728
Community Promotion	380,081	1.693 %	\$3,506		\$3,506	\$550	\$4,056
City Attorney	127,149	0.566 %	\$1,173		\$1,173		\$1,173
City Clerk	151,129	0.673 %	\$1,394		\$1,394		\$1,394
Finance	280,392	1.249 %	\$2,586		\$2,586		\$2,586
Network Services	1,787,652	7.962 %	\$16,490		\$16,490	\$2,586	\$19,076
Information Services	98,079	0.437 %	\$905		\$905	\$142	\$1,047
Finance Support Services	133,712	0.596 %	\$1,233		\$1,233	\$193	\$1,426
Human Resources	309,943	1.380 %	\$2,859		\$2,859	\$448	\$3,307
Wellness Program	9,226	0.041 %	\$85		\$85	\$13	\$98
Community Development Admin	204,235	0.910 %	\$1,884		\$1,884	\$295	\$2,179
Commissions & Committees	150	0.001 %	\$1		\$1		\$1
Development Review	438,128	1.951 %	\$4,041		\$4,041	\$634	\$4,675
Public Works Administration	72,294	0.322 %	\$667		\$667	\$105	\$772
Parks Maintenance	1,744,611	7.770 %	\$16,093		\$16,093	\$2,524	\$18,617
Swim Center Maintenance	307,123	1.368 %	\$2,833		\$2,833	\$444	\$3,277
Urban Forest Services	45,567	0.203 %	\$420		\$420	\$66	\$486
Facilities Maintenance	602,804	2.685 %	\$5,561		\$5,561	\$872	\$6,433
Streets Maintenance	355,271	1.582 %	\$3,277		\$3,277	\$514	\$3,791
Traffic Signals & Lighting	326,008	1.452 %	\$3,007		\$3,007	\$472	\$3,479
Fleet	532,906	2.373 %	\$4,916		\$4,916	\$771	\$5,687
City Administration	237,426	1.057 %	\$2,190		\$2,190		\$2,190
Transportation/Plan Engineering	37,431	0.167 %	\$345		\$345	\$54	\$399
Recreation Administration	100,511	0.448 %	\$927		\$927	\$145	\$1,072
Recreation Facilities	20,109	0.090 %	\$185		\$185	\$29	\$214
Youth Services	57,449	0.256 %	\$530		\$530	\$83	\$613
Community Services	61,834	0.275 %	\$570		\$570	\$89	\$659
Ranger Program	65,155	0.290 %	\$601		\$601	\$94	\$695
Aquatics	63,622	0.283 %	\$587		\$587	\$92	\$679
Golf Course	196,691	0.876 %	\$1,814		\$1,814	\$285	\$2,099
Police Administration	683,469	3.044 %	\$6,305		\$6,305	\$989	\$7,294
Patrol	118,993	0.530 %	\$1,098		\$1,098	\$172	\$1,270
Investigations	25,411	0.113 %	\$234		\$234	\$37	\$271
Police Support Services	137,456	0.612 %	\$1,268		\$1,268	\$199	\$1,467
Neighborhood Services	36,481	0.162 %	\$337		\$337	\$53	\$390
Traffic Safety	10,598	0.047 %	\$98		\$98	\$15	\$113
Fire Administration	304,990	1.358 %	\$2,813		\$2,813	\$441	\$3,254
Emergency Response	122,474	0.545 %	\$1,130		\$1,130	\$177	\$1,307

	Finance Detail allocation of Purchasing						
User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fire Apparatus Service	154,263	0.687 %	\$1,423		\$1,423	\$223	\$1,646
Hazard Prevention	83,707	0.373 %	\$772		\$772	\$121	\$893
Training Services	82,496	0.367 %	\$761		\$761	\$119	\$880
Fire Station	38,314	0.171 %	\$353		\$353	\$55	\$408
Disaster Assistance	38,550	0.172 %	\$356		\$356	\$56	\$412
FD202 Downtown Bid Fund	249,074	1.109 %	\$2,298		\$2,298	\$360	\$2,658
FD208 Tourism Bid Fund	794,760	3.540 %	\$7,331		\$7,331	\$1,150	\$8,481
FD611 Parking Fund	1,006,837	4.484 %	\$9,287		\$9,287	\$1,456	\$10,743
FD602 Sewer Fund	2,532,604	11.280 %	\$23,362		\$23,362	\$3,663	\$27,025
FD621Transit Fund	378,834	1.687 %	\$3,495		\$3,495	\$548	\$4,043
FD705 Whale Rock Fund	414,989	1.848 %	\$3,828		\$3,828	\$600	\$4,428
FD711 Hazardous Mat Task Force Fund	88,525	0.394 %	\$817		\$817	\$128	\$945
Finance Non Departmental	190,571	0.849 %	\$1,758		\$1,758	\$276	\$2,034
Human Relations	579,489	2.581 %	\$5,345		\$5,345	\$838	\$6,183
CIP Project Engineering	90,059	0.401 %	\$831		\$831	\$130	\$961
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 %	\$141		\$141		\$141
Building and Safety	1,184,592	5.276 %	\$10,927		\$10,927	\$1,714	\$12,641
Parking Admin	9,386	0.042 %	\$87		\$87	\$14	\$101
Stormwater and Flood Control	236,067	1.051 %	\$2,178		\$2,178	\$341	\$2,519
FD206 Law Enforcement Grant Fund	19,181	0.085 %	\$177		\$177	\$28	\$205
FD601 Water Fund	1,823,508	8.122 %	\$16,821		\$16,821	\$2,638	\$19,459
Insurance ISF Fund	1,323,824	5.898 %	\$12,211		\$12,211	\$1,916	\$14,127
Total	22,452,713	100.000 %	\$207,113		\$207,113	\$31,304	\$238,417

(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 %	\$1,040		\$1,040	\$314	\$1,354
Cultural Activities	332,351	0.381 %	\$1,995		\$1,995	\$603	\$2,598
Economic Development	588,878	0.674 %	\$3,536		\$3,536	\$1,068	\$4,604
Natural Resource Protection	646,613	0.740 %	\$3,882		\$3,882	\$1,173	\$5,055
Community Promotion	417,721	0.478 %	\$2,508		\$2,508	\$758	\$3,266
City Attorney	964,100	1.104 %	\$5,789		\$5,789		\$5,789
City Clerk	567,513	0.650 %	\$3,407		\$3,407		\$3,407
Network Services	2,856,721	3.271 %	\$17,152		\$17,152	\$5,183	\$22,335
Human Resources	1,363,656	1.561 %	\$8,188		\$8,188	\$2,474	\$10,662
Insurance ISF Fund	3,361,435	3.849 %	\$20,182		\$20,182	\$6,098	\$26,280
Wellness Program	9,226	0.011 %	\$55		\$55	\$17	\$72
Community Development Admin	901,725	1.032 %	\$5,414		\$5,414	\$1,636	\$7,050
Commissions & Committees	15,291	0.018 %	\$92		\$92	\$28	\$120
Development Review	2,507,040	2.871 %	\$15,052		\$15,052	\$4,548	\$19,600
Building and Safety	2,506,262	2.870 %	\$15,048		\$15,048	\$4,547	\$19,595
Public Works Administration	606,828	0.695 %	\$3,643		\$3,643	\$1,101	\$4,744
Parks Maintenance	2,926,873	3.351 %	\$17,573		\$17,573	\$5,310	\$22,883
Swim Center Maintenance	449,101	0.514 %	\$2,696		\$2,696	\$815	\$3,511
Urban Forest Services	449,130	0.514 %	\$2,697		\$2,697	\$815	\$3,512
Facilities Maintenance	1,231,266	1.410 %	\$7,393		\$7,393	\$2,234	\$9,627
Streets Maintenance	1,313,626	1.504 %	\$7,887		\$7,887	\$2,383	\$10,270
Stormwater and Flood Control	944,270	1.081 %	\$5,669		\$5,669	\$1,713	\$7,382
Traffic Signals & Lighting	553,073	0.633 %	\$3,321		\$3,321	\$1,003	\$4,324
Fleet	1,011,969	1.159 %	\$6,076		\$6,076	\$1,836	\$7,912
City Administration	1,115,952	1.278 %	\$6,700		\$6,700		\$6,700
Transportation/Plan Engineering	891,289	1.021 %	\$5,351		\$5,351	\$1,617	\$6,968
Recreation Administration	759,597	0.870 %	\$4,561		\$4,561	\$1,378	\$5,939
Recreation Facilities	234,614	0.269 %	\$1,409		\$1,409	\$426	\$1,835
Youth Services	971,662	1.113 %	\$5,834		\$5,834	\$1,763	\$7,597
Ranger Program	508,601	0.582 %	\$3,054		\$3,054	\$923	\$3,977
Aquatics	579,746	0.664 %	\$3,481		\$3,481	\$1,052	\$4,533
Police Administration	1,469,923	1.683 %	\$8,826		\$8,826	\$2,667	\$11,493
Patrol	9,753,373	11.168 %	\$58,560		\$58,560	\$17,695	\$76,255
Investigations	2,923,797	3.348 %	\$17,555		\$17,555	\$5,304	\$22,859
Neighborhood Services	228,265	0.261 %	\$1,371		\$1,371	\$414	\$1,785
Traffic Safety	862,135	0.987 %	\$5,176		\$5,176	\$1,564	\$6,740
Fire Administration	1,258,603	1.441 %	\$7,557		\$7,557	\$2,283	\$9,840
Emergency Response	11,494,300	13.161 %	\$69,013		\$69,013	\$20,853	\$89,866
Hazard Prevention	735,525	0.842 %	\$4,416		\$4,416	\$1,334	\$5,750
Training Services	82,496	0.094 %	\$495		\$495	\$150	\$645
Fire Station	38,314	0.044 %	\$230		\$230	\$70	\$300

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 %	\$231		\$231	\$70	\$301
FD202 Downtown Bid Fund	249,074	0.285 %	\$1,495		\$1,495	\$452	\$1,947
FD601 Water Fund	5,967,217	6.833 %	\$35,828		\$35,828	\$10,826	\$46,654
FD611 Parking Fund	2,133,271	2.443 %	\$12,808		\$12,808	\$3,870	\$16,678
FD602 Sewer Fund	6,945,877	7.953 %	\$41,704		\$41,704	\$12,602	\$54,306
Golf Course	599,587	0.687 %	\$3,600		\$3,600	\$1,088	\$4,688
FD705 Whale Rock Fund	960,111	1.099 %	\$5,765		\$5,765	\$1,742	\$7,507
Information Services	1,105,991	1.266 %	\$6,640		\$6,640	\$2,007	\$8,647
FD208 Tourism Bid Fund	997,909	1.143 %	\$5,992		\$5,992	\$1,810	\$7,802
FD621Transit Fund	691,854	0.792 %	\$4,154		\$4,154	\$1,255	\$5,409
FD206 Law Enforcement Grant Fund	71,259	0.082 %	\$428		\$428	\$129	\$557
Fire Apparatus Service	377,035	0.432 %	\$2,264		\$2,264	\$684	\$2,948
Police Support Services	2,381,005	2.726 %	\$14,296		\$14,296	\$4,320	\$18,616
Community Services	384,912	0.441 %	\$2,311		\$2,311	\$698	\$3,009
FD711 Hazardous Mat Task Force Fund	102,220	0.117 %	\$614		\$614	\$185	\$799
Human Relations	579,489	0.664 %	\$3,479		\$3,479	\$1,051	\$4,530
CIP Project Engineering	2,269,244	2.598 %	\$13,625		\$13,625	\$4,117	\$17,742
Community Services Group	315,986	0.362 %	\$1,897		\$1,897		\$1,897
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 %	\$717		\$717	\$217	\$934
Finance Support Services	133,712	0.153 %	\$803		\$803	\$243	\$1,046
Finance Non Departmental	292,146	0.335 %	\$1,754		\$1,754	\$530	\$2,284
Parking Admin	9,386	0.009 %	\$56		\$56	\$18	\$74
Total	87,334,645	100.000 %	\$524,365		\$524,365	\$153,070	\$677,435

(A) Alloc basis:

Total Operating Expenditures by Department/Division

Source:

	<div> Finance Detail allocation of Utility Billing </div>						
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 %	\$22,795		\$22,795	\$2,558	\$25,353
FD602 Sewer Fund	50	50.000 %	\$22,795		\$22,795	\$2,557	\$25,352
Total	100	100.000 %	\$45,590		\$45,590	\$5,115	\$50,705

(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 %	\$11,609		\$11,609	\$1,339	\$12,948
FD621Transit Fund	106	1.060 %	\$1,693		\$1,693	\$195	\$1,888
FD601 Water Fund	1,406	14.060 %	\$22,452		\$22,452	\$2,591	\$25,043
FD602 Sewer Fund	1,406	14.060 %	\$22,452		\$22,452	\$2,591	\$25,043
All Other	6,355	63.550 %	\$101,482		\$101,482	\$11,709	\$113,191
Total	10,000	100.000 %	\$159,688		\$159,688	\$18,425	\$178,113

(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 %	\$457		\$457	\$73	\$530
Cultural Activities	332,351	0.381 %	\$876		\$876	\$140	\$1,016
Economic Development	588,878	0.674 %	\$1,553		\$1,553	\$248	\$1,801
Natural Resource Protection	646,613	0.740 %	\$1,705		\$1,705	\$272	\$1,977
Community Promotion	417,721	0.478 %	\$1,101		\$1,101	\$176	\$1,277
City Attorney	964,100	1.104 %	\$2,542		\$2,542		\$2,542
City Clerk	567,513	0.650 %	\$1,496		\$1,496		\$1,496
Network Services	2,856,721	3.271 %	\$7,533		\$7,533	\$1,201	\$8,734
Human Resources	1,363,656	1.561 %	\$3,596		\$3,596	\$573	\$4,169
Insurance ISF Fund	3,361,435	3.849 %	\$8,864		\$8,864	\$1,413	\$10,277
Wellness Program	9,226	0.011 %	\$24		\$24	\$4	\$28
Community Development Admin	901,725	1.032 %	\$2,378		\$2,378	\$379	\$2,757
Commissions & Committees	15,291	0.018 %	\$40		\$40	\$6	\$46
Development Review	2,507,040	2.871 %	\$6,611		\$6,611	\$1,054	\$7,665
Building and Safety	2,506,262	2.870 %	\$6,609		\$6,609	\$1,053	\$7,662
Public Works Administration	606,828	0.695 %	\$1,600		\$1,600	\$255	\$1,855
Parks Maintenance	2,926,873	3.351 %	\$7,718		\$7,718	\$1,230	\$8,948
Swim Center Maintenance	449,101	0.514 %	\$1,184		\$1,184	\$189	\$1,373
Urban Forest Services	449,130	0.514 %	\$1,184		\$1,184	\$189	\$1,373
Facilities Maintenance	1,231,266	1.410 %	\$3,247		\$3,247	\$518	\$3,765
Streets Maintenance	1,313,626	1.504 %	\$3,464		\$3,464	\$552	\$4,016
Stormwater and Flood Control	944,270	1.081 %	\$2,490		\$2,490	\$397	\$2,887
Traffic Signals & Lighting	553,073	0.633 %	\$1,458		\$1,458	\$232	\$1,690
Fleet	1,011,969	1.159 %	\$2,668		\$2,668	\$425	\$3,093
City Administration	1,115,952	1.278 %	\$2,943		\$2,943		\$2,943
Transportation/Plan Engineering	891,289	1.021 %	\$2,350		\$2,350	\$375	\$2,725
Recreation Administration	759,597	0.870 %	\$2,003		\$2,003	\$319	\$2,322
Recreation Facilities	234,614	0.269 %	\$619		\$619	\$99	\$718
Youth Services	971,662	1.113 %	\$2,562		\$2,562	\$408	\$2,970
Ranger Program	508,601	0.582 %	\$1,341		\$1,341	\$214	\$1,555
Aquatics	579,746	0.664 %	\$1,529		\$1,529	\$244	\$1,773
Police Administration	1,469,923	1.683 %	\$3,876		\$3,876	\$618	\$4,494
Patrol	9,753,373	11.168 %	\$25,718		\$25,718	\$4,100	\$29,818
Investigations	2,923,797	3.348 %	\$7,710		\$7,710	\$1,229	\$8,939
Neighborhood Services	228,265	0.261 %	\$602		\$602	\$96	\$698
Traffic Safety	862,135	0.987 %	\$2,273		\$2,273	\$362	\$2,635
Fire Administration	1,258,603	1.441 %	\$3,319		\$3,319	\$529	\$3,848
Emergency Response	11,494,300	13.161 %	\$30,309		\$30,309	\$4,832	\$35,141
Hazard Prevention	735,525	0.842 %	\$1,939		\$1,939	\$309	\$2,248
Training Services	82,496	0.094 %	\$218		\$218	\$35	\$253
Fire Station	38,314	0.044 %	\$101		\$101	\$16	\$117

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 %	\$102		\$102	\$16	\$118
FD202 Downtown Bid Fund	249,074	0.285 %	\$657		\$657	\$105	\$762
FD601 Water Fund	5,967,217	6.833 %	\$15,735		\$15,735	\$2,508	\$18,243
FD611 Parking Fund	2,133,271	2.443 %	\$5,625		\$5,625	\$897	\$6,522
FD602 Sewer Fund	6,945,877	7.953 %	\$18,315		\$18,315	\$2,920	\$21,235
Golf Course	599,587	0.687 %	\$1,581		\$1,581	\$252	\$1,833
FD705 Whale Rock Fund	960,111	1.099 %	\$2,532		\$2,532	\$404	\$2,936
Information Services	1,105,991	1.266 %	\$2,916		\$2,916	\$465	\$3,381
FD208 Tourism Bid Fund	997,909	1.143 %	\$2,631		\$2,631	\$419	\$3,050
FD621Transit Fund	691,854	0.792 %	\$1,824		\$1,824	\$291	\$2,115
FD206 Law Enforcement Grant Fund	71,259	0.082 %	\$188		\$188	\$30	\$218
Fire Apparatus Service	377,035	0.432 %	\$994		\$994	\$158	\$1,152
Police Support Services	2,381,005	2.726 %	\$6,278		\$6,278	\$1,001	\$7,279
Community Services	384,912	0.441 %	\$1,015		\$1,015	\$162	\$1,177
FD711 Hazardous Mat Task Force Fund	102,220	0.117 %	\$270		\$270	\$43	\$313
Human Relations	579,489	0.664 %	\$1,528		\$1,528	\$244	\$1,772
CIP Project Engineering	2,269,244	2.598 %	\$5,984		\$5,984	\$954	\$6,938
Community Services Group	315,986	0.362 %	\$833		\$833		\$833
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 %	\$315		\$315	\$50	\$365
Finance Support Services	133,712	0.153 %	\$353		\$353	\$56	\$409
Finance Non Departmental	292,146	0.335 %	\$770		\$770	\$123	\$893
Parking Admin	9,386	0.009 %	\$22		\$22	\$1	\$23
Total	87,334,645	100.000 %	\$230,287		\$230,287	\$35,465	\$265,752

(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	<u>67,649,766</u>	<u>100.000 %</u>	<u>\$42,291</u>		<u>\$42,291</u>		<u>\$42,291</u>

(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 Administration	\$18,675	\$3,385	\$2,759	\$2,190	\$6,700			\$2,943	\$698
Community Services Group	\$4,780	\$332	\$1,379	\$141	\$1,897			\$833	\$198
City Attorney	\$14,165	\$1,989	\$2,069	\$1,173	\$5,789			\$2,542	\$603
City Clerk	\$12,174	\$2,763	\$2,759	\$1,394	\$3,407			\$1,496	\$355
Finance	\$3,708			\$2,586					\$1,122
Network Services	\$66,857	\$9,311	\$5,615	\$19,076	\$22,335			\$8,734	\$1,786
Information Services	\$20,450	\$508	\$6,176	\$1,047	\$8,647			\$3,381	\$691
Finance Support Services	\$7,475	\$4,510		\$1,426	\$1,046			\$409	\$84
Human Resources	\$26,482	\$3,001	\$4,491	\$3,307	\$10,662			\$4,169	\$852
Risk Management	\$220	\$200		\$1	\$13			\$5	\$1
Wellness Program	\$512	\$308		\$98	\$72			\$28	\$6
Public Works Administration	\$13,749	\$1,508	\$4,491	\$772	\$4,744			\$1,855	\$379
Facilities Maintenance	\$35,821	\$11,482	\$3,744	\$6,433	\$9,627			\$3,765	\$770
Fleet	\$35,100	\$14,406	\$3,369	\$5,687	\$7,912			\$3,093	\$633
CIP Project Engineering	\$40,198	\$1,908	\$11,230	\$961	\$17,742			\$6,938	\$1,419
Transportation/Plan Engineering	\$16,402	\$1,262	\$4,491	\$399	\$6,968			\$2,725	\$557
Insurance ISF Fund	\$51,007	\$323		\$14,127	\$26,280			\$10,277	
City Council	\$6,551	\$662	\$3,744	\$153	\$1,354			\$530	\$108
Cultural Activities	\$7,400	\$31		\$3,547	\$2,598			\$1,016	\$208
Economic Development	\$12,766	\$800	\$749	\$4,444	\$4,604			\$1,801	\$368
Natural Resource Protection	\$12,887	\$1,477	\$2,246	\$1,728	\$5,055			\$1,977	\$404
Tourism and Bid Promotion	\$1,310		\$1,310						
Community Promotion	\$10,432	\$1,385	\$187	\$4,056	\$3,266			\$1,277	\$261
Finance Non Departmental	\$5,425	\$31		\$2,034	\$2,284			\$893	\$183
Community Development Admin	\$18,803	\$2,509	\$3,744	\$2,179	\$7,050			\$2,757	\$564
Commissions & Committees	\$193	\$16		\$1	\$120			\$46	\$10
Development Review	\$45,117	\$1,878	\$9,732	\$4,675	\$19,600			\$7,665	\$1,567
Building and Safety	\$52,644	\$2,570	\$8,609	\$12,641	\$19,595			\$7,662	\$1,567
Human Relations	\$13,540	\$693		\$6,183	\$4,530			\$1,772	\$362
Housing Policy/Homelessness	\$749		\$749						
Parks Maintenance	\$71,682	\$10,420	\$8,984	\$18,617	\$22,883			\$8,948	\$1,830
Swim Center Maintenance	\$12,316	\$3,125	\$749	\$3,277	\$3,511			\$1,373	\$281
Urban Forest Services	\$9,483	\$1,585	\$2,246	\$486	\$3,512			\$1,373	\$281
Streets Maintenance	\$33,366	\$6,233	\$8,235	\$3,791	\$10,270			\$4,016	\$821
Traffic Signals & Lighting	\$13,199	\$1,863	\$1,497	\$3,479	\$4,324			\$1,690	\$346
Parking Admin	\$213	\$13		\$101	\$74			\$23	\$2
Stormwater and Flood Control	\$20,823	\$2,848	\$4,597	\$2,519	\$7,382			\$2,887	\$590
Water Administration/Engineering	\$20				\$13			\$6	\$1
Solid Waste Recycling	\$2,641	\$384	\$818	\$65	\$934			\$365	\$75
Recreation Administration	\$14,357	\$1,554	\$2,995	\$1,072	\$5,939			\$2,322	\$475
Recreation Facilities	\$4,124	\$461	\$749	\$214	\$1,835			\$718	\$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	\$16,039	\$2,755	\$1,497	\$613	\$7,597			\$2,970	\$607
Community Services	\$9,261	\$2,678	\$1,497	\$659	\$3,009			\$1,177	\$241
Ranger Program	\$11,408	\$2,617	\$2,246	\$695	\$3,977			\$1,555	\$318
Aquatics	\$9,727	\$1,631	\$749	\$679	\$4,533			\$1,773	\$362
Golf Course	\$16,622	\$4,632	\$2,995	\$2,099	\$4,688			\$1,833	\$375
Police Administration	\$40,764	\$11,698	\$4,866	\$7,294	\$11,493			\$4,494	\$919
Patrol	\$149,140	\$3,509	\$32,191	\$1,270	\$76,255			\$29,818	\$6,097
Investigations	\$48,208	\$1,585	\$12,726	\$271	\$22,859			\$8,939	\$1,828
Police Support Services	\$44,413	\$1,339	\$14,224	\$1,467	\$18,616			\$7,279	\$1,488
Neighborhood Services	\$4,119	\$354	\$749	\$390	\$1,785			\$698	\$143
Traffic Safety	\$13,838	\$816	\$2,995	\$113	\$6,740			\$2,635	\$539
Fire Administration	\$24,434	\$3,710	\$2,995	\$3,254	\$9,840			\$3,848	\$787
Emergency Response	\$171,636	\$4,448	\$33,688	\$1,307	\$89,866			\$35,141	\$7,186
Hazard Prevention	\$14,653	\$1,185	\$4,117	\$893	\$5,750			\$2,248	\$460
Training Services	\$3,985	\$2,155		\$880	\$645			\$253	\$52
Fire Apparatus Service	\$13,066	\$5,587	\$1,497	\$1,646	\$2,948			\$1,152	\$236
Fire Station	\$4,882	\$4,033		\$408	\$300			\$117	\$24
Disaster Assistance	\$2,979	\$2,124		\$412	\$301			\$118	\$24
FD201 Local Sales Tax Fund	\$6,726	\$6,726							
FD202 Downtown Bid Fund	\$5,552	\$185		\$2,658	\$1,947			\$762	
FD206 Law Enforcement Grant Fund	\$1,011	\$31		\$205	\$557			\$218	
FD208 Tourism Bid Fund	\$20,688	\$1,355		\$8,481	\$7,802			\$3,050	
FD401 Capital Outlay Engineering	\$5,449	\$5,449							
FD402 Fleet Replace	\$31	\$31							
FD404 Major Facility Replacement Fund	\$124	\$124							
FD505 Affordable Housing Fund	\$46	\$46							
FD601 Water Fund	\$183,216	\$24,441	\$24,023	\$19,459	\$46,654	\$25,353	\$25,043	\$18,243	
FD602 Sewer Fund	\$211,942	\$34,508	\$24,473	\$27,025	\$54,306	\$25,352	\$25,043	\$21,235	
FD611 Parking Fund	\$65,834	\$12,206	\$6,737	\$10,743	\$16,678		\$12,948	\$6,522	
FD621Transit Fund	\$19,072	\$3,371	\$2,246	\$4,043	\$5,409		\$1,888	\$2,115	
FD705 Whale Rock Fund	\$21,899	\$4,033	\$2,995	\$4,428	\$7,507			\$2,936	
FD711 Hazardous Mat Task Force Fund	\$3,089	\$1,032		\$945	\$799			\$313	
All Other	\$117,901	\$4,710					\$113,191		
Total	\$1,999,570	\$252,838	\$294,019	\$238,417	\$677,435	\$50,705	\$178,113	\$265,752	\$42,291

SCHEDULE 7.01

NETWORK SERVICES

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

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Specializing in Cost Plans & Government Finance

SCHEDULE 7.01

NETWORK SERVICES

NATURE AND EXTENT OF SERVICE

CONTINUED

- **Cell Phones** – These costs are associated with the support and maintenance of cell phones. Costs are allocated based on the number of cell phones and smart phones by fund/department/division.
- **Cellular Data Services** – These costs are associated with the support and maintenance of providing mobile cellular data. Costs are allocated based on the number of cellular data air cards and the number of smart phones by fund/department/division.
- **Telephones** – These costs are associated with the support and maintenance of the telephone and VoIP systems. Costs are allocated based on the number of extensions by fund/department/division.
- **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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$2,856,721			\$2,856,721
Allocated additions:				
10000000 - Building Charge	\$7,257		\$7,257	
1011001 - City Administration	\$63,646	\$14,755	\$78,401	
1011501 - City Attorney	\$31,980	\$3,978	\$35,958	
1011021 - City Clerk	\$2,487	\$480	\$2,967	
1012000 - Finance	\$56,492	\$10,365	\$66,857	
1011101 - Network Services		\$18,700	\$18,700	
1011103 - Information Services		\$61,308	\$61,308	
1012006 - Finance Support Services		\$8,965	\$8,965	
1013001 - Human Resources		\$28,276	\$28,276	
1013003 - Wellness Program		\$186	\$186	
1015005 - Facilities Maintenance		\$31,440	\$31,440	
1015008 - Fleet		\$8,262	\$8,262	
8020000 - Insurance ISF Fund		\$68,496	\$68,496	
Total allocated additions:	<u>\$161,862</u>	<u>\$255,211</u>	<u>\$417,073</u>	<u>\$417,073</u>
Total to be allocated	<u>\$3,018,583</u>	<u>\$255,211</u>		<u>\$3,273,794</u>

	Network Services Schedule of costs to be allocated by function								
	<u>Total</u>	<u>General & Admin</u>	<u>Network Services & Desktop Support</u>	<u>Enterprise Apps</u>	<u>MDC Support</u>	<u>Tablet Support</u>	<u>Server Support</u>	<u>Network Support</u>	<u>Radios</u>
<u>Wages & Benefits</u>									
SALARIES & WAGES	\$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	\$161,862	\$71,333	\$14,147	\$19,197	\$9,016	\$1,068	\$15,393	\$20,168	\$4,241
Functional Cost	<u>\$3,018,583</u>	<u>\$558,421</u>	<u>\$355,592</u>	<u>\$824,459</u>	<u>\$79,033</u>	<u>\$11,437</u>	<u>\$311,099</u>	<u>\$354,494</u>	<u>\$55,926</u>
Reallocate Admin		(\$558,421)	\$80,464	\$189,766	\$16,500	\$2,444	\$69,685	\$78,786	\$12,180
Allocable Costs	<u>\$3,018,583</u>		<u>\$436,056</u>	<u>\$1,014,225</u>	<u>\$95,533</u>	<u>\$13,881</u>	<u>\$380,784</u>	<u>\$433,280</u>	<u>\$68,106</u>
1st Allocation	<u>\$3,018,583</u>		<u>\$436,056</u>	<u>\$1,014,225</u>	<u>\$95,533</u>	<u>\$13,881</u>	<u>\$380,784</u>	<u>\$433,280</u>	<u>\$68,106</u>
Additions: 2nd									
Other	\$255,211	\$112,471	\$22,305	\$30,268	\$14,215	\$1,684	\$24,271	\$31,799	\$6,687
Functional Cost	<u>\$255,211</u>	<u>\$112,471</u>	<u>\$22,305</u>	<u>\$30,268</u>	<u>\$14,215</u>	<u>\$1,684</u>	<u>\$24,271</u>	<u>\$31,799</u>	<u>\$6,687</u>
Reallocate Admin		(\$112,471)	\$16,206	\$38,221	\$3,323	\$492	\$14,035	\$15,868	\$2,453
Allocable Costs	<u>\$255,211</u>		<u>\$38,511</u>	<u>\$68,489</u>	<u>\$17,538</u>	<u>\$2,176</u>	<u>\$38,306</u>	<u>\$47,667</u>	<u>\$9,140</u>
2nd Allocation	<u>\$255,211</u>		<u>\$38,511</u>	<u>\$68,489</u>	<u>\$17,538</u>	<u>\$2,176</u>	<u>\$38,306</u>	<u>\$47,667</u>	<u>\$9,140</u>
Total allocated	<u>\$3,273,794</u>		<u>\$474,567</u>	<u>\$1,082,714</u>	<u>\$113,071</u>	<u>\$16,057</u>	<u>\$419,090</u>	<u>\$480,947</u>	<u>\$77,246</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>\$243</u>	<u>\$728</u>	<u>\$356</u>	<u>\$518</u>		<u>\$5,163</u>	<u>\$291</u>	
Functional Cost	<u>\$1,846</u>	<u>\$179,374</u>	<u>\$1,318</u>	<u>\$152,416</u>	<u>\$2,400</u>	<u>\$77,127</u>	<u>\$43,493</u>	<u>\$10,148</u>
Reallocate Admin	<u>\$378</u>	<u>\$42,099</u>	<u>\$227</u>	<u>\$35,796</u>	<u>\$566</u>	<u>\$16,959</u>	<u>\$10,181</u>	<u>\$2,390</u>
Allocable Costs	<u>\$2,224</u>	<u>\$221,473</u>	<u>\$1,545</u>	<u>\$188,212</u>	<u>\$2,966</u>	<u>\$94,086</u>	<u>\$53,674</u>	<u>\$12,538</u>
1st Allocation	<u>\$2,224</u>	<u>\$221,473</u>	<u>\$1,545</u>	<u>\$188,212</u>	<u>\$2,966</u>	<u>\$94,086</u>	<u>\$53,674</u>	<u>\$12,538</u>
Additions: 2nd								
Other	<u>\$383</u>	<u>\$1,148</u>	<u>\$561</u>	<u>\$817</u>		<u>\$8,141</u>	<u>\$461</u>	
Functional Cost	<u>\$383</u>	<u>\$1,148</u>	<u>\$561</u>	<u>\$817</u>		<u>\$8,141</u>	<u>\$461</u>	
Reallocate Admin	<u>\$76</u>	<u>\$8,479</u>	<u>\$46</u>	<u>\$7,210</u>	<u>\$114</u>	<u>\$3,416</u>	<u>\$2,051</u>	<u>\$481</u>
Allocable Costs	<u>\$459</u>	<u>\$9,627</u>	<u>\$607</u>	<u>\$8,027</u>	<u>\$114</u>	<u>\$11,557</u>	<u>\$2,512</u>	<u>\$481</u>
2nd Allocation	<u>\$459</u>	<u>\$9,627</u>	<u>\$607</u>	<u>\$8,027</u>	<u>\$114</u>	<u>\$11,557</u>	<u>\$2,512</u>	<u>\$481</u>
Total allocated	<u>\$2,683</u>	<u>\$231,100</u>	<u>\$2,152</u>	<u>\$196,239</u>	<u>\$3,080</u>	<u>\$105,643</u>	<u>\$56,186</u>	<u>\$13,019</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 %	\$5,372		\$5,372	\$510	\$5,882
Recreation Administration	600	1.232 %	\$5,372		\$5,372	\$510	\$5,882
Transportation/Plan Engineering	900	1.848 %	\$8,059		\$8,059	\$765	\$8,824
City Administration	600	1.232 %	\$5,372		\$5,372		\$5,372
City Attorney	800	1.643 %	\$7,163		\$7,163		\$7,163
City Clerk	400	0.821 %	\$3,582		\$3,582		\$3,582
Human Resources	1,200	2.464 %	\$10,745		\$10,745	\$1,020	\$11,765
Finance	1,400	2.875 %	\$12,535		\$12,535		\$12,535
Fleet	400	0.821 %	\$3,582		\$3,582	\$340	\$3,922
City Council	500	1.027 %	\$4,477		\$4,477	\$425	\$4,902
Police Administration	1,000	2.053 %	\$8,954		\$8,954	\$850	\$9,804
Fire Administration	400	0.821 %	\$3,582		\$3,582	\$340	\$3,922
FD601 Water Fund	3,500	7.187 %	\$31,339		\$31,339	\$2,975	\$34,314
FD602 Sewer Fund	3,000	6.160 %	\$26,862		\$26,862	\$2,550	\$29,412
FD705 Whale Rock Fund	300	0.616 %	\$2,686		\$2,686	\$255	\$2,941
Stormwater and Flood Control	400	0.821 %	\$3,582		\$3,582	\$340	\$3,922
FD621Transit Fund	300	0.616 %	\$2,686		\$2,686	\$255	\$2,941
Recreation Facilities	200	0.411 %	\$1,791		\$1,791	\$170	\$1,961
Building and Safety	1,250	2.567 %	\$11,192		\$11,192	\$1,063	\$12,255
Development Review	1,000	2.053 %	\$8,954		\$8,954	\$850	\$9,804
Economic Development	100	0.205 %	\$895		\$895	\$85	\$980
Natural Resource Protection	300	0.616 %	\$2,686		\$2,686	\$255	\$2,941
Community Development Admin	500	1.027 %	\$4,477		\$4,477	\$425	\$4,902
Parks Maintenance	1,400	2.875 %	\$12,535		\$12,535	\$1,190	\$13,725
Streets Maintenance	1,100	2.259 %	\$9,849		\$9,849	\$935	\$10,784
Traffic Signals & Lighting	200	0.411 %	\$1,791		\$1,791	\$170	\$1,961
Youth Services	1,000	2.053 %	\$8,954		\$8,954	\$850	\$9,804
Community Services	600	1.232 %	\$5,372		\$5,372	\$510	\$5,882
Ranger Program	900	1.848 %	\$8,059		\$8,059	\$765	\$8,824
Aquatics	600	1.232 %	\$5,372		\$5,372	\$510	\$5,882
Patrol	4,200	8.624 %	\$37,606		\$37,606	\$3,571	\$41,177
Investigations	1,300	2.669 %	\$11,640		\$11,640	\$1,105	\$12,745
Neighborhood Services	700	1.437 %	\$6,268		\$6,268	\$595	\$6,863
Traffic Safety	100	0.205 %	\$895		\$895	\$85	\$980
Emergency Response	4,800	9.856 %	\$42,979		\$42,979	\$4,081	\$47,060
Hazard Prevention	650	1.335 %	\$5,820		\$5,820	\$553	\$6,373
Golf Course	600	1.232 %	\$5,372		\$5,372	\$510	\$5,882
Police Support Services	1,800	3.696 %	\$16,117		\$16,117	\$1,530	\$17,647
Information Services	950	1.951 %	\$8,506		\$8,506	\$808	\$9,314
Fire Apparatus Service	200	0.411 %	\$1,791		\$1,791	\$170	\$1,961
FD611 Parking Fund	1,400	2.875 %	\$12,535		\$12,535	\$1,190	\$13,725

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 %	\$17,908		\$17,908	\$1,700	\$19,608
Tourism and Bid Promotion	75	0.154 %	\$672		\$672	\$64	\$736
Facilities Maintenance	300	0.616 %	\$2,686		\$2,686	\$255	\$2,941
Urban Forest Services	200	0.411 %	\$1,791		\$1,791	\$170	\$1,961
Swim Center Maintenance	200	0.411 %	\$1,791		\$1,791	\$170	\$1,961
All Other	950	1.951 %	\$8,506		\$8,506	\$808	\$9,314
Community Promotion	25	0.051 %	\$224		\$224	\$21	\$245
Community Services Group	200	0.411 %	\$1,791		\$1,791		\$1,791
Commissions & Committees	1,400	2.875 %	\$12,535		\$12,535	\$1,190	\$13,725
Long Range Planning	700	1.437 %	\$6,268		\$6,268	\$595	\$6,863
Housing Policy/Homelessness	300	0.616 %	\$2,686		\$2,686	\$255	\$2,941
FD711 Hazardous Mat Task Force Fund	100	0.205 %	\$895		\$895	\$85	\$980
Solid Waste Recycling	100	0.206 %	\$897		\$897	\$87	\$984
Total	48,700	100.000 %	\$436,056		\$436,056	\$38,511	\$474,567

(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 %	\$7,480		\$7,480	\$550	\$8,030
Facilities Maintenance	500	1.229 %	\$12,467		\$12,467	\$917	\$13,384
Streets Maintenance	1,100	2.704 %	\$27,427		\$27,427	\$2,018	\$29,445
Stormwater and Flood Control	614	1.509 %	\$15,309		\$15,309	\$1,127	\$16,436
Traffic Signals & Lighting	200	0.492 %	\$4,987		\$4,987	\$367	\$5,354
Transportation/Plan Engineering	600	1.475 %	\$14,960		\$14,960	\$1,101	\$16,061
Recreation Administration	400	0.983 %	\$9,973		\$9,973	\$734	\$10,707
Recreation Facilities	100	0.246 %	\$2,493		\$2,493	\$183	\$2,676
Youth Services	200	0.492 %	\$4,987		\$4,987	\$367	\$5,354
Community Services	200	0.492 %	\$4,987		\$4,987	\$367	\$5,354
Ranger Program	300	0.738 %	\$7,480		\$7,480	\$550	\$8,030
Aquatics	100	0.246 %	\$2,493		\$2,493	\$183	\$2,676
Golf Course	400	0.983 %	\$9,973		\$9,973	\$734	\$10,707
Police Administration	650	1.598 %	\$16,207		\$16,207	\$1,193	\$17,400
Patrol	4,300	10.571 %	\$107,215		\$107,215	\$7,890	\$115,105
Investigations	1,700	4.179 %	\$42,387		\$42,387	\$3,119	\$45,506
Police Support Services	1,900	4.671 %	\$47,374		\$47,374	\$3,486	\$50,860
Neighborhood Services	100	0.246 %	\$2,493		\$2,493	\$183	\$2,676
Traffic Safety	400	0.983 %	\$9,973		\$9,973	\$734	\$10,707
Fire Administration	400	0.983 %	\$9,973		\$9,973	\$734	\$10,707
Emergency Response	4,500	11.063 %	\$112,201		\$112,201	\$8,257	\$120,458
Hazard Prevention	550	1.352 %	\$13,713		\$13,713	\$1,009	\$14,722
FD601 Water Fund	3,209	7.889 %	\$80,012		\$80,012	\$5,888	\$85,900
FD602 Sewer Fund	3,269	8.036 %	\$81,508		\$81,508	\$5,998	\$87,506
FD621Transit Fund	300	0.738 %	\$7,480		\$7,480	\$550	\$8,030
FD705 Whale Rock Fund	400	0.983 %	\$9,973		\$9,973	\$734	\$10,707
City Administration	400	0.983 %	\$9,973		\$9,973		\$9,973
Economic Development	100	0.246 %	\$2,493		\$2,493	\$183	\$2,676
Natural Resource Protection	300	0.738 %	\$7,480		\$7,480	\$550	\$8,030
Community Promotion	25	0.061 %	\$623		\$623	\$46	\$669
City Attorney	300	0.738 %	\$7,480		\$7,480		\$7,480
City Clerk	400	0.983 %	\$9,973		\$9,973		\$9,973
Finance	1,300	3.196 %	\$32,414		\$32,414		\$32,414
Network Services	750	1.844 %	\$18,700		\$18,700		\$18,700
Information Services	825	2.028 %	\$20,570		\$20,570	\$1,514	\$22,084
Human Resources	600	1.475 %	\$14,960		\$14,960	\$1,101	\$16,061
Community Development Admin	500	1.229 %	\$12,467		\$12,467	\$917	\$13,384
Building and Safety	1,150	2.827 %	\$28,674		\$28,674	\$2,110	\$30,784
Public Works Administration	600	1.475 %	\$14,960		\$14,960	\$1,101	\$16,061
Parks Maintenance	1,200	2.950 %	\$29,920		\$29,920	\$2,202	\$32,122
Swim Center Maintenance	100	0.246 %	\$2,493		\$2,493	\$183	\$2,676

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 %	\$4,987		\$4,987	\$367	\$5,354
Fleet	450	1.106 %	\$11,220		\$11,220	\$826	\$12,046
FD611 Parking Fund	900	2.213 %	\$22,440		\$22,440	\$1,651	\$24,091
CIP Project Engineering	1,500	3.688 %	\$37,400		\$37,400	\$2,752	\$40,152
Development Review	1,300	3.196 %	\$32,414		\$32,414	\$2,385	\$34,799
City Council	500	1.229 %	\$12,467		\$12,467	\$917	\$13,384
Tourism and Bid Promotion	175	0.430 %	\$4,363		\$4,363	\$321	\$4,684
Community Services Group	200	0.492 %	\$4,987		\$4,987		\$4,987
Housing Policy/Homelessness	100	0.246 %	\$2,493		\$2,493	\$183	\$2,676
Solid Waste Recycling	110	0.270 %	\$2,749		\$2,749	\$207	\$2,956
Total	40,677	100.000 %	\$1,014,225		\$1,014,225	\$68,489	\$1,082,714

(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 %	\$70,188		\$70,188	\$12,885	\$83,073
Emergency Response	11	22.449 %	\$21,446		\$21,446	\$3,937	\$25,383
FD611 Parking Fund	2	4.082 %	\$3,899		\$3,899	\$716	\$4,615
Total	49	100.000 %	\$95,533		\$95,533	\$17,538	\$113,071

(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 %	\$247		\$247	\$45	\$292
Information Services	750	2.669 %	\$370		\$370	\$67	\$437
Facilities Maintenance	300	1.068 %	\$148		\$148	\$27	\$175
City Administration	1,000	3.559 %	\$494		\$494		\$494
Police Support Services	500	1.779 %	\$247		\$247	\$45	\$292
FD601 Water Fund	3,621	12.886 %	\$1,789		\$1,789	\$324	\$2,113
FD602 Sewer Fund	2,895	10.302 %	\$1,430		\$1,430	\$259	\$1,689
Finance	1,300	4.626 %	\$642		\$642		\$642
Human Resources	1,400	4.982 %	\$692		\$692	\$125	\$817
Community Development Admin	705	2.509 %	\$348		\$348	\$63	\$411
Recreation Administration	738	2.626 %	\$365		\$365	\$66	\$431
Police Administration	100	0.356 %	\$49		\$49	\$9	\$58
Fire Administration	500	1.779 %	\$247		\$247	\$45	\$292
Hazard Prevention	600	2.135 %	\$296		\$296	\$54	\$350
City Attorney	700	2.491 %	\$346		\$346		\$346
Public Works Administration	838	2.982 %	\$414		\$414	\$75	\$489
Transportation/Plan Engineering	300	1.068 %	\$148		\$148	\$27	\$175
Aquatics	300	1.068 %	\$148		\$148	\$27	\$175
Economic Development	100	0.356 %	\$49		\$49	\$9	\$58
Natural Resource Protection	300	1.068 %	\$148		\$148	\$27	\$175
City Clerk	600	2.135 %	\$296		\$296		\$296
Fleet	500	1.779 %	\$247		\$247	\$45	\$292
Development Review	1,100	3.915 %	\$543		\$543	\$99	\$642
Recreation Facilities	100	0.356 %	\$49		\$49	\$9	\$58
Ranger Program	300	1.068 %	\$148		\$148	\$27	\$175
FD611 Parking Fund	706	2.512 %	\$349		\$349	\$63	\$412
CIP Project Engineering	1,200	4.270 %	\$593		\$593	\$107	\$700
Tourism and Bid Promotion	200	0.712 %	\$99		\$99	\$18	\$117
Building and Safety	600	2.135 %	\$296		\$296	\$54	\$350
Urban Forest Services	600	2.135 %	\$296		\$296	\$54	\$350
Youth Services	400	1.423 %	\$198		\$198	\$36	\$234
Community Services	300	1.068 %	\$148		\$148	\$27	\$175
Golf Course	100	0.356 %	\$49		\$49	\$9	\$58
Fire Apparatus Service	400	1.423 %	\$198		\$198	\$36	\$234
FD621Transit Fund	200	0.712 %	\$99		\$99	\$18	\$117
FD705 Whale Rock Fund	60	0.214 %	\$30		\$30	\$5	\$35
All Other	1,555	5.534 %	\$768		\$768	\$139	\$907
Community Services Group	200	0.712 %	\$99		\$99		\$99
Long Range Planning	200	0.712 %	\$99		\$99	\$18	\$117
Housing Policy/Homelessness	300	1.068 %	\$148		\$148	\$27	\$175
Parks Maintenance	100	0.356 %	\$49		\$49	\$9	\$58

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 %	\$247		\$247	\$45	\$292
Stormwater and Flood Control	120	0.427 %	\$59		\$59	\$11	\$70
Solid Waste Recycling	312	1.111 %	\$157		\$157	\$26	\$183
Total	28,100	100.000 %	\$13,881		\$13,881	\$2,176	\$16,057

(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 %	\$691		\$691	\$73	\$764
Economic Development	8	0.037 %	\$142		\$142	\$15	\$157
Natural Resource Protection	24	0.112 %	\$425		\$425	\$45	\$470
City Attorney	63	0.293 %	\$1,116		\$1,116		\$1,116
City Clerk	131	0.609 %	\$2,320		\$2,320		\$2,320
Finance	710	3.302 %	\$12,573		\$12,573		\$12,573
Information Services	1,074	4.995 %	\$19,019		\$19,019	\$2,002	\$21,021
Human Resources	94	0.437 %	\$1,665		\$1,665	\$175	\$1,840
Community Development Admin	649	3.018 %	\$11,493		\$11,493	\$1,210	\$12,703
Development Review	602	2.800 %	\$10,660		\$10,660	\$1,122	\$11,782
Building and Safety	598	2.781 %	\$10,590		\$10,590	\$1,115	\$11,705
Public Works Administration	247	1.149 %	\$4,374		\$4,374	\$460	\$4,834
Parks Maintenance	310	1.442 %	\$5,490		\$5,490	\$578	\$6,068
Facilities Maintenance	424	1.972 %	\$7,508		\$7,508	\$790	\$8,298
Streets Maintenance	286	1.330 %	\$5,065		\$5,065	\$533	\$5,598
Stormwater and Flood Control	231	1.074 %	\$4,091		\$4,091	\$431	\$4,522
Traffic Signals & Lighting	516	2.400 %	\$9,138		\$9,138	\$962	\$10,100
Fleet	231	1.074 %	\$4,091		\$4,091	\$431	\$4,522
City Administration	47	0.219 %	\$832		\$832		\$832
Transportation/Plan Engineering	571	2.655 %	\$10,112		\$10,112	\$1,064	\$11,176
Recreation Administration	47	0.219 %	\$832		\$832	\$88	\$920
Recreation Facilities	16	0.074 %	\$283		\$283	\$30	\$313
Youth Services	78	0.363 %	\$1,381		\$1,381	\$145	\$1,526
Community Services	47	0.219 %	\$832		\$832	\$88	\$920
Ranger Program	71	0.330 %	\$1,257		\$1,257	\$132	\$1,389
Aquatics	47	0.219 %	\$832		\$832	\$88	\$920
Golf Course	47	0.219 %	\$832		\$832	\$88	\$920
Police Administration	78	0.363 %	\$1,381		\$1,381	\$145	\$1,526
Patrol	629	2.925 %	\$11,139		\$11,139	\$1,172	\$12,311
Investigations	402	1.870 %	\$7,119		\$7,119	\$749	\$7,868
Police Support Services	241	1.121 %	\$4,268		\$4,268	\$449	\$4,717
Neighborhood Services	355	1.651 %	\$6,286		\$6,286	\$662	\$6,948
Traffic Safety	308	1.432 %	\$5,454		\$5,454	\$574	\$6,028
Fire Administration	31	0.144 %	\$549		\$549	\$58	\$607
Emergency Response	776	3.609 %	\$13,742		\$13,742	\$1,446	\$15,188
Hazard Prevention	556	2.586 %	\$9,846		\$9,846	\$1,036	\$10,882
FD601 Water Fund	1,574	7.320 %	\$27,873		\$27,873	\$2,934	\$30,807
FD611 Parking Fund	110	0.512 %	\$1,948		\$1,948	\$205	\$2,153
FD621Transit Fund	424	1.972 %	\$7,508		\$7,508	\$790	\$8,298
FD705 Whale Rock Fund	724	3.367 %	\$12,821		\$12,821	\$1,349	\$14,170
CIP Project Engineering	357	1.660 %	\$6,322		\$6,322	\$665	\$6,987

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 %	\$3,825		\$3,825	\$403	\$4,228
Swim Center Maintenance	216	1.005 %	\$3,825		\$3,825	\$403	\$4,228
All Other	4,976	23.141 %	\$88,117		\$88,117	\$9,275	\$97,392
Long Range Planning	555	2.581 %	\$9,828		\$9,828	\$1,034	\$10,862
Fire Apparatus Service	16	0.074 %	\$283		\$283	\$30	\$313
FD602 Sewer Fund	<u>1,743</u>	<u>8.102 %</u>	<u>\$30,864</u>		<u>\$30,864</u>	<u>\$3,247</u>	<u>\$34,111</u>
Total	21,503	100.000 %	\$380,784		\$380,784	\$38,306	\$419,090

(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 %	\$2,734		\$2,734	\$320	\$3,054
Economic Development	4	0.126 %	\$547		\$547	\$64	\$611
Natural Resource Protection	12	0.379 %	\$1,641		\$1,641	\$192	\$1,833
City Attorney	45	1.420 %	\$6,153		\$6,153		\$6,153
City Clerk	70	2.209 %	\$9,571		\$9,571		\$9,571
Finance	56	1.767 %	\$7,657		\$7,657		\$7,657
Information Services	26	0.820 %	\$3,555		\$3,555	\$417	\$3,972
Human Resources	47	1.483 %	\$6,426		\$6,426	\$753	\$7,179
Community Development Admin	49	1.546 %	\$6,700		\$6,700	\$785	\$7,485
Development Review	52	1.641 %	\$7,110		\$7,110	\$833	\$7,943
Building and Safety	32	1.010 %	\$4,375		\$4,375	\$513	\$4,888
Public Works Administration	34	1.073 %	\$4,649		\$4,649	\$545	\$5,194
Parks Maintenance	19	0.600 %	\$2,598		\$2,598	\$304	\$2,902
Facilities Maintenance	15	0.473 %	\$2,051		\$2,051	\$240	\$2,291
Streets Maintenance	19	0.600 %	\$2,598		\$2,598	\$304	\$2,902
Traffic Signals & Lighting	11	0.347 %	\$1,504		\$1,504	\$176	\$1,680
Fleet	17	0.536 %	\$2,324		\$2,324	\$272	\$2,596
City Administration	23	0.726 %	\$3,145		\$3,145		\$3,145
Transportation/Plan Engineering	23	0.726 %	\$3,145		\$3,145	\$369	\$3,514
Recreation Administration	19	0.600 %	\$2,598		\$2,598	\$304	\$2,902
Recreation Facilities	55	1.736 %	\$7,520		\$7,520	\$881	\$8,401
Youth Services	32	1.010 %	\$4,375		\$4,375	\$513	\$4,888
Community Services	19	0.600 %	\$2,598		\$2,598	\$304	\$2,902
Ranger Program	28	0.884 %	\$3,828		\$3,828	\$449	\$4,277
Aquatics	29	0.915 %	\$3,965		\$3,965	\$465	\$4,430
Golf Course	14	0.442 %	\$1,914		\$1,914	\$224	\$2,138
Police Administration	51	1.609 %	\$6,973		\$6,973	\$817	\$7,790
Patrol	150	4.733 %	\$20,509		\$20,509	\$2,403	\$22,912
Investigations	36	1.136 %	\$4,922		\$4,922	\$577	\$5,499
Police Support Services	329	10.382 %	\$44,982		\$44,982	\$5,271	\$50,253
Neighborhood Services	16	0.505 %	\$2,188		\$2,188	\$256	\$2,444
Traffic Safety	28	0.884 %	\$3,828		\$3,828	\$449	\$4,277
Fire Administration	24	0.757 %	\$3,281		\$3,281	\$385	\$3,666
Emergency Response	246	7.763 %	\$33,634		\$33,634	\$3,942	\$37,576
Hazard Prevention	29	0.915 %	\$3,965		\$3,965	\$465	\$4,430
FD601 Water Fund	204	6.437 %	\$27,892		\$27,892	\$3,269	\$31,161
FD611 Parking Fund	248	7.826 %	\$33,908		\$33,908	\$3,974	\$37,882
FD621Transit Fund	26	0.820 %	\$3,555		\$3,555	\$417	\$3,972
FD705 Whale Rock Fund	31	0.978 %	\$4,238		\$4,238	\$497	\$4,735
Stormwater and Flood Control	3	0.095 %	\$410		\$410	\$48	\$458
CIP Project Engineering	52	1.641 %	\$7,110		\$7,110	\$833	\$7,943

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 %	\$547		\$547	\$64	\$611
Urban Forest Services	2	0.063 %	\$273		\$273	\$32	\$305
Swim Center Maintenance	14	0.442 %	\$1,914		\$1,914	\$224	\$2,138
FD208 Tourism Bid Fund	1	0.032 %	\$137		\$137	\$16	\$153
All Other	668	21.079 %	\$91,332		\$91,332	\$10,703	\$102,035
FD602 Sewer Fund	237	7.477 %	\$32,401		\$32,401	\$3,798	\$36,199
Total	3,169	100.000 %	\$433,280		\$433,280	\$47,667	\$480,947

(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 %	\$193		\$193		\$193
Police Administration	5	1.420 %	\$967		\$967	\$130	\$1,097
Fire Administration	5	1.420 %	\$967		\$967	\$130	\$1,097
FD601 Water Fund	32	9.091 %	\$6,191		\$6,191	\$833	\$7,024
Stormwater and Flood Control	1	0.284 %	\$193		\$193	\$26	\$219
FD611 Parking Fund	5	1.420 %	\$967		\$967	\$130	\$1,097
FD621Transit Fund	28	7.955 %	\$5,418		\$5,418	\$729	\$6,147
Recreation Facilities	2	0.568 %	\$387		\$387	\$52	\$439
Building and Safety	4	1.136 %	\$774		\$774	\$104	\$878
Parks Maintenance	15	4.261 %	\$2,902		\$2,902	\$391	\$3,293
Traffic Signals & Lighting	2	0.568 %	\$387		\$387	\$52	\$439
Ranger Program	3	0.852 %	\$580		\$580	\$78	\$658
Patrol	68	19.318 %	\$13,157		\$13,157	\$1,771	\$14,928
Investigations	24	6.818 %	\$4,644		\$4,644	\$625	\$5,269
Police Support Services	7	1.989 %	\$1,354		\$1,354	\$182	\$1,536
Neighborhood Services	6	1.705 %	\$1,161		\$1,161	\$156	\$1,317
Traffic Safety	11	3.125 %	\$2,128		\$2,128	\$286	\$2,414
Emergency Response	77	21.875 %	\$14,898		\$14,898	\$2,005	\$16,903
Hazard Prevention	10	2.841 %	\$1,935		\$1,935	\$260	\$2,195
Economic Development	1	0.284 %	\$193		\$193	\$26	\$219
Streets Maintenance	12	3.409 %	\$2,322		\$2,322	\$312	\$2,634
Fleet	2	0.568 %	\$387		\$387	\$52	\$439
CIP Project Engineering	7	1.989 %	\$1,354		\$1,354	\$182	\$1,536
Urban Forest Services	2	0.568 %	\$387		\$387	\$52	\$439
Facilities Maintenance	5	1.420 %	\$967		\$967	\$130	\$1,097
All Other	2	0.568 %	\$387		\$387	\$52	\$439
FD602 Sewer Fund	15	4.264 %	\$2,906		\$2,906	\$394	\$3,300
Total	352	100.000 %	\$68,106		\$68,106	\$9,140	\$77,246

(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 %	\$1,220		\$1,220	\$252	\$1,472
FD602 Sewer Fund	24	38.710 %	\$861		\$861	\$178	\$1,039
FD705 Whale Rock Fund	4	6.451 %	\$143		\$143	\$29	\$172
Total	62	100.000 %	\$2,224		\$2,224	\$459	\$2,683

(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 %	\$17,036		\$17,036	\$741	\$17,777
FD601 Water Fund	4	15.385 %	\$34,073		\$34,073	\$1,481	\$35,554
FD602 Sewer Fund	1	3.846 %	\$8,518		\$8,518	\$370	\$8,888
Parks Maintenance	1	3.846 %	\$8,518		\$8,518	\$370	\$8,888
Streets Maintenance	1	3.846 %	\$8,518		\$8,518	\$370	\$8,888
Traffic Signals & Lighting	1	3.846 %	\$8,518		\$8,518	\$370	\$8,888
Youth Services	9	34.615 %	\$76,664		\$76,664	\$3,332	\$79,996
Aquatics							
Community Development Admin	1	3.846 %	\$8,518		\$8,518	\$370	\$8,888
Urban Forest Services	1	3.846 %	\$8,518		\$8,518	\$370	\$8,888
FD705 Whale Rock Fund	1	3.846 %	\$8,518		\$8,518	\$370	\$8,888
Investigations	1	3.846 %	\$8,518		\$8,518	\$370	\$8,888
Patrol	2	7.692 %	\$17,036		\$17,036	\$741	\$17,777
Long Range Planning	1	3.848 %	\$8,520		\$8,520	\$372	\$8,892
Total	26	100.000 %	\$221,473		\$221,473	\$9,627	\$231,100

(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	\$8	\$29
Human Resources	2	0.454 %	\$7		\$7	\$3	\$10
Building and Safety	14	3.175 %	\$49		\$49	\$20	\$69
Public Works Administration	4	0.907 %	\$14		\$14	\$6	\$20
Parks Maintenance	15	3.401 %	\$53		\$53	\$21	\$74
Streets Maintenance	10	2.268 %	\$35		\$35	\$14	\$49
Fleet	2	0.454 %	\$7		\$7	\$3	\$10
Police Administration	6	1.361 %	\$21		\$21	\$8	\$29
Patrol	66	14.966 %	\$231		\$231	\$93	\$324
Investigations	25	5.669 %	\$88		\$88	\$35	\$123
Police Support Services	4	0.907 %	\$14		\$14	\$6	\$20
Fire Administration	11	2.494 %	\$39		\$39	\$15	\$54
Emergency Response	42	9.524 %	\$147		\$147	\$59	\$206
Hazard Prevention	11	2.494 %	\$39		\$39	\$15	\$54
FD601 Water Fund	52	11.791 %	\$182		\$182	\$73	\$255
FD602 Sewer Fund	49	11.111 %	\$172		\$172	\$69	\$241
FD621Transit Fund	1	0.227 %	\$4		\$4	\$1	\$5
City Administration	1	0.227 %	\$4		\$4		\$4
Ranger Program	6	1.361 %	\$21		\$21	\$8	\$29
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	\$21	\$74
City Attorney	3	0.680 %	\$11		\$11		\$11
Youth Services	13	2.948 %	\$46		\$46	\$18	\$64
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	\$14	\$49
CIP Project Engineering	11	2.494 %	\$39		\$39	\$15	\$54
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	\$27	\$94
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 %	(\$7)		(\$7)	\$6	(\$1)
Total	441	100.000 %	\$1,545		\$1,545	\$607	\$2,152

(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 %	\$6,854		\$6,854	\$317	\$7,171
Recreation Administration	190	1.774 %	\$3,339		\$3,339	\$154	\$3,493
Transportation/Plan Engineering	80	0.747 %	\$1,406		\$1,406	\$65	\$1,471
City Administration	120	1.120 %	\$2,109		\$2,109		\$2,109
City Attorney	110	1.027 %	\$1,933		\$1,933		\$1,933
City Clerk	220	2.054 %	\$3,866		\$3,866		\$3,866
Human Resources	180	1.681 %	\$3,163		\$3,163	\$146	\$3,309
Finance	330	3.081 %	\$5,799		\$5,799		\$5,799
Facilities Maintenance	340	3.175 %	\$5,975		\$5,975	\$276	\$6,251
Fleet	30	0.280 %	\$527		\$527	\$24	\$551
Police Administration	820	7.656 %	\$14,410		\$14,410	\$666	\$15,076
Fire Administration	130	1.214 %	\$2,285		\$2,285	\$106	\$2,391
FD601 Water Fund	650	6.069 %	\$11,423		\$11,423	\$528	\$11,951
FD602 Sewer Fund	570	5.322 %	\$10,017		\$10,017	\$463	\$10,480
FD611 Parking Fund	740	6.909 %	\$13,004		\$13,004	\$601	\$13,605
FD621Transit Fund	100	0.934 %	\$1,757		\$1,757	\$81	\$1,838
Recreation Facilities	250	2.334 %	\$4,393		\$4,393	\$203	\$4,596
Long Range Planning	90	0.840 %	\$1,582		\$1,582	\$73	\$1,655
Building and Safety	230	2.148 %	\$4,042		\$4,042	\$187	\$4,229
Development Review	130	1.214 %	\$2,285		\$2,285	\$106	\$2,391
Economic Development	10	0.093 %	\$176		\$176	\$8	\$184
Natural Resource Protection	30	0.280 %	\$527		\$527	\$24	\$551
Information Services	80	0.747 %	\$1,406		\$1,406	\$65	\$1,471
Community Development Admin	160	1.494 %	\$2,812		\$2,812	\$130	\$2,942
Parks Maintenance	620	5.789 %	\$10,896		\$10,896	\$503	\$11,399
Streets Maintenance	90	0.840 %	\$1,582		\$1,582	\$73	\$1,655
Traffic Signals & Lighting	30	0.280 %	\$527		\$527	\$24	\$551
Youth Services	100	0.934 %	\$1,757		\$1,757	\$81	\$1,838
Community Services	80	0.747 %	\$1,406		\$1,406	\$65	\$1,471
Ranger Program	40	0.373 %	\$703		\$703	\$32	\$735
Aquatics	240	2.241 %	\$4,218		\$4,218	\$195	\$4,413
Patrol	800	7.470 %	\$14,059		\$14,059	\$649	\$14,708
Investigations	240	2.241 %	\$4,218		\$4,218	\$195	\$4,413
Police Support Services	565	5.275 %	\$9,929		\$9,929	\$459	\$10,388
Neighborhood Services	60	0.560 %	\$1,054		\$1,054	\$49	\$1,103
Traffic Safety	10	0.093 %	\$176		\$176	\$8	\$184
Emergency Response	825	7.703 %	\$14,498		\$14,498	\$670	\$15,168
Hazard Prevention	150	1.401 %	\$2,636		\$2,636	\$122	\$2,758
Golf Course	80	0.747 %	\$1,406		\$1,406	\$65	\$1,471
Fire Apparatus Service	10	0.093 %	\$176		\$176	\$8	\$184
City Council	60	0.560 %	\$1,054		\$1,054	\$49	\$1,103

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 %	\$4,218		\$4,218	\$195	\$4,413
Urban Forest Services	110	1.027 %	\$1,933		\$1,933	\$89	\$2,022
Swim Center Maintenance	10	0.093 %	\$176		\$176	\$8	\$184
FD705 Whale Rock Fund	50	0.467 %	\$879		\$879	\$41	\$920
All Other	200	1.867 %	\$3,515		\$3,515	\$162	\$3,677
Housing Policy/Homelessness	40	0.373 %	\$703		\$703	\$32	\$735
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 %	\$348		\$348	\$14	\$362
Total	10,710	100.000 %	\$188,212		\$188,212	\$8,027	\$196,239

(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 %	\$2,966		\$2,966	\$114	\$3,080
Total	1	100.000 %	\$2,966		\$2,966	\$114	\$3,080

(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 %	\$21,712		\$21,712	\$2,667	\$24,379
Fire Administration	200	15.385 %	\$14,475		\$14,475	\$1,778	\$16,253
FD601 Water Fund	150	11.538 %	\$10,856		\$10,856	\$1,334	\$12,190
FD602 Sewer Fund	150	11.538 %	\$10,856		\$10,856	\$1,334	\$12,190
Public Works Administration	200	15.385 %	\$14,475		\$14,475	\$1,778	\$16,253
Traffic Signals & Lighting	100	7.692 %	\$7,237		\$7,237	\$889	\$8,126
FD621Transit Fund	200	15.385 %	\$14,475		\$14,475	\$1,777	\$16,252
Total	1,300	100.000 %	\$94,086		\$94,086	\$11,557	\$105,643

(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 %	\$15,335		\$15,335	\$718	\$16,053
Fire Administration	2	28.571 %	\$15,335		\$15,335	\$718	\$16,053
Public Works Administration	1	14.286 %	\$7,668		\$7,668	\$359	\$8,027
FD705 Whale Rock Fund	2	28.572 %	\$15,336		\$15,336	\$717	\$16,053
Total	7	100.000 %	\$53,674		\$53,674	\$2,512	\$56,186

(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 %	\$2,026		\$2,026	\$78	\$2,104
FD602 Sewer Fund	1,639	16.151 %	\$2,025		\$2,025	\$78	\$2,103
Community Development Admin	6,869	67.688 %	\$8,487		\$8,487	\$325	\$8,812
Total	10,148	100.000 %	\$12,538		\$12,538	\$481	\$13,019

(A) Alloc basis:

Source:

Network Services
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Network Services & Desktop Support</u>	<u>Enterprise Apps</u>	<u>MDC Support</u>	<u>Tablet Support</u>	<u>Server Support</u>	<u>Network Support</u>	<u>Radios</u>	<u>Telemetry</u>
City Administration	\$22,122	\$5,372	\$9,973		\$494	\$832	\$3,145	\$193	
Community Services Group	\$7,587	\$1,791	\$4,987		\$99				
City Attorney	\$24,202	\$7,163	\$7,480		\$346	\$1,116	\$6,153		
City Clerk	\$29,612	\$3,582	\$9,973		\$296	\$2,320	\$9,571		
Finance	\$71,631	\$12,535	\$32,414		\$642	\$12,573	\$7,657		
Network Services	\$18,700		\$18,700						
Information Services	\$58,328	\$9,314	\$22,084		\$437	\$21,021	\$3,972		
Human Resources	\$40,981	\$11,765	\$16,061		\$817	\$1,840	\$7,179		
Risk Management	\$5								
Wellness Program	\$184								
Public Works Administration	\$63,931	\$5,882	\$16,061		\$489	\$4,834	\$5,194		
Facilities Maintenance	\$34,462	\$2,941	\$13,384		\$175	\$8,298	\$2,291	\$1,097	
Fleet	\$24,378	\$3,922	\$12,046		\$292	\$4,522	\$2,596	\$439	
CIP Project Engineering	\$81,393	\$19,608	\$40,152		\$700	\$6,987	\$7,943	\$1,536	
Transportation/Plan Engineering	\$41,221	\$8,824	\$16,061		\$175	\$11,176	\$3,514		
City Council	\$41,325	\$4,902	\$13,384		\$292	\$764	\$3,054		
Economic Development	\$4,895	\$980	\$2,676		\$58	\$157	\$611	\$219	
Natural Resource Protection	\$14,005	\$2,941	\$8,030		\$175	\$470	\$1,833		
Tourism and Bid Promotion	\$6,489	\$736	\$4,684		\$117	\$157	\$611		
Community Promotion	\$914	\$245	\$669						
Community Development Admin	\$59,537	\$4,902	\$13,384		\$411	\$12,703	\$7,485		
Commissions & Committees	\$13,725	\$13,725							
Development Review	\$67,361	\$9,804	\$34,799		\$642	\$11,782	\$7,943		
Long Range Planning	\$28,389	\$6,863			\$117	\$10,862			
Building and Safety	\$65,158	\$12,255	\$30,784		\$350	\$11,705	\$4,888	\$878	
Housing Policy/Homelessness	\$6,527	\$2,941	\$2,676		\$175				
Parks Maintenance	\$78,529	\$13,725	\$32,122		\$58	\$6,068	\$2,902	\$3,293	
Swim Center Maintenance	\$11,187	\$1,961	\$2,676			\$4,228	\$2,138		
Urban Forest Services	\$26,248	\$1,961	\$8,030		\$350	\$4,228	\$305	\$439	
Streets Maintenance	\$61,955	\$10,784	\$29,445			\$5,598	\$2,902	\$2,634	
Traffic Signals & Lighting	\$37,114	\$1,961	\$5,354			\$10,100	\$1,680	\$439	
Stormwater and Flood Control	\$25,626	\$3,922	\$16,436		\$70	\$4,522	\$458	\$219	
Solid Waste Recycling	\$4,485	\$984	\$2,956		\$183				
Recreation Administration	\$24,345	\$5,882	\$10,707		\$431	\$920	\$2,902		
Recreation Facilities	\$18,449	\$1,961	\$2,676		\$58	\$313	\$8,401	\$439	
Youth Services	\$103,704	\$9,804	\$5,354		\$234	\$1,526	\$4,888		
Community Services	\$16,704	\$5,882	\$5,354		\$175	\$920	\$2,902		
Ranger Program	\$24,117	\$8,824	\$8,030		\$175	\$1,389	\$4,277	\$658	
Aquatics	\$18,501	\$5,882	\$2,676		\$175	\$920	\$4,430		

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 Administration		\$4	\$2,109				
Community Services Group		\$7	\$703				
City Attorney		\$11	\$1,933				
City Clerk		\$4	\$3,866				
Finance		\$11	\$5,799				
Network Services							
Information Services		\$29	\$1,471				
Human Resources		\$10	\$3,309				
Risk Management		\$5					
Wellness Program			\$184				
Public Works Administration		\$20	\$7,171		\$16,253	\$8,027	
Facilities Maintenance		\$25	\$6,251				
Fleet		\$10	\$551				
CIP Project Engineering		\$54	\$4,413				
Transportation/Plan Engineering			\$1,471				
City Council	\$17,777	\$49	\$1,103				
Economic Development		\$10	\$184				
Natural Resource Protection		\$5	\$551				
Tourism and Bid Promotion			\$184				
Community Promotion							
Community Development Admin	\$8,888	\$10	\$2,942				\$8,812
Commissions & Committees							
Development Review			\$2,391				
Long Range Planning	\$8,892		\$1,655				
Building and Safety		\$69	\$4,229				
Housing Policy/Homelessness			\$735				
Parks Maintenance	\$8,888	\$74	\$11,399				
Swim Center Maintenance			\$184				
Urban Forest Services	\$8,888	\$25	\$2,022				
Streets Maintenance	\$8,888	\$49	\$1,655				
Traffic Signals & Lighting	\$8,888	\$15	\$551		\$8,126		
Stormwater and Flood Control		(\$1)					
Solid Waste Recycling			\$362				
Recreation Administration		\$10	\$3,493				
Recreation Facilities		\$5	\$4,596				
Youth Services	\$79,996	\$64	\$1,838				
Community Services			\$1,471				
Ranger Program		\$29	\$735				
Aquatics		\$5	\$4,413				

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	\$21,191	\$5,882	\$10,707		\$58	\$920	\$2,138		
Police Administration	\$93,212	\$9,804	\$17,400		\$58	\$1,526	\$7,790	\$1,097	
Patrol	\$322,315	\$41,177	\$115,105	\$83,073		\$12,311	\$22,912	\$14,928	
Investigations	\$90,311	\$12,745	\$45,506			\$7,868	\$5,499	\$5,269	
Police Support Services	\$135,713	\$17,647	\$50,860		\$292	\$4,717	\$50,253	\$1,536	
Neighborhood Services	\$21,361	\$6,863	\$2,676			\$6,948	\$2,444	\$1,317	
Traffic Safety	\$24,600	\$980	\$10,707			\$6,028	\$4,277	\$2,414	
Fire Administration	\$55,042	\$3,922	\$10,707		\$292	\$607	\$3,666	\$1,097	
Emergency Response	\$278,234	\$47,060	\$120,458	\$25,383	\$292	\$15,188	\$37,576	\$16,903	
Hazard Prevention	\$41,764	\$6,373	\$14,722		\$350	\$10,882	\$4,430	\$2,195	
Fire Apparatus Service	\$8,051	\$1,961	\$5,354		\$234	\$313			
FD208 Tourism Bid Fund	\$153						\$153		
FD601 Water Fund	\$254,845	\$34,314	\$85,900		\$2,113	\$30,807	\$31,161	\$7,024	\$1,472
FD602 Sewer Fund	\$230,238	\$29,412	\$87,506		\$1,689	\$34,111	\$36,199	\$3,300	\$1,039
FD611 Parking Fund	\$97,654	\$13,725	\$24,091	\$4,615	\$412	\$2,153	\$37,882	\$1,097	
FD621Transit Fund	\$47,600	\$2,941	\$8,030		\$117	\$8,298	\$3,972	\$6,147	
FD705 Whale Rock Fund	\$58,646	\$2,941	\$10,707		\$35	\$14,170	\$4,735		\$172
FD711 Hazardous Mat Task Force Fund	\$980	\$980							
All Other	\$213,858	\$9,314			\$907	\$97,392	\$102,035	\$439	
Total	\$3,273,794	\$474,567	\$1,082,714	\$113,071	\$16,057	\$419,090	\$480,947	\$77,246	\$2,683

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	\$1,471				
Police Administration		\$29	\$15,076		\$24,379	\$16,053	
Patrol	\$17,777	\$324	\$14,708				
Investigations	\$8,888	\$123	\$4,413				
Police Support Services		\$20	\$10,388				
Neighborhood Services		\$10	\$1,103				
Traffic Safety		\$10	\$184				
Fire Administration		\$54	\$2,391		\$16,253	\$16,053	
Emergency Response		\$206	\$15,168				
Hazard Prevention		\$54	\$2,758				
Fire Apparatus Service		\$5	\$184				
FD208 Tourism Bid Fund							
FD601 Water Fund	\$35,554	\$255	\$11,951		\$12,190		\$2,104
FD602 Sewer Fund	\$8,888	\$241	\$10,480	\$3,080	\$12,190		\$2,103
FD611 Parking Fund		\$74	\$13,605				
FD621Transit Fund		\$5	\$1,838		\$16,252		
FD705 Whale Rock Fund	\$8,888	\$25	\$920			\$16,053	
FD711 Hazardous Mat Task Force Fund							
All Other		\$94	\$3,677				
Total	\$231,100	\$2,152	\$196,239	\$3,080	\$105,643	\$56,186	\$13,019

SCHEDULE 8.01

INFORMATION SERVICES

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

Information Services
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,105,991			\$1,105,991
Allocated additions:				
10000000 - Building Charge	\$4,806		\$4,806	
1011001 - City Administration	\$44,396	\$10,285	\$54,681	
1011501 - City Attorney	\$12,382	\$1,540	\$13,922	
1011021 - City Clerk	\$2,736	\$528	\$3,264	
1012000 - Finance	\$17,298	\$3,152	\$20,450	
1011101 - Network Services	\$53,447	\$4,881	\$58,328	
1011103 - Information Services		\$11,750	\$11,750	
1012006 - Finance Support Services		\$1,193	\$1,193	
1013001 - Human Resources		\$29,465	\$29,465	
1013003 - Wellness Program		\$204	\$204	
1015005 - Facilities Maintenance		\$7,704	\$7,704	
8020000 - Insurance ISF Fund		\$69,598	\$69,598	
Total allocated additions:	<u>\$135,065</u>	<u>\$140,300</u>	<u>\$275,365</u>	<u>\$275,365</u>
Total to be allocated	<u>\$1,241,056</u>	<u>\$140,300</u>		<u>\$1,381,356</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	\$135,065	\$135,065		
Functional Cost	\$1,241,056	\$275,857	\$514,618	\$450,581
Reallocate Admin		(\$275,857)	\$147,079	\$128,778
Allocable Costs	\$1,241,056		\$661,697	\$579,359
1st Allocation	\$1,241,056		\$661,697	\$579,359
Additions: 2nd				
Other	\$140,300	\$140,300		
Functional Cost	\$140,300	\$140,300		
Reallocate Admin		(\$140,300)	\$74,804	\$65,496
Allocable Costs	\$140,300		\$74,804	\$65,496
2nd Allocation	\$140,300		\$74,804	\$65,496
Total allocated	\$1,381,356		\$736,501	\$644,855

Information Services
Detail allocation of
Information Services

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Network Services	356	7.651 %	\$50,626		\$50,626		\$50,626
Public Works Administration	178	3.825 %	\$25,313		\$25,313	\$3,519	\$28,832
Community Development Admin	1,481	31.829 %	\$210,611		\$210,611	\$29,277	\$239,888
FD601 Water Fund	174	3.740 %	\$24,744		\$24,744	\$3,440	\$28,184
FD602 Sewer Fund	174	3.740 %	\$24,744		\$24,744	\$3,440	\$28,184
Fire Administration	414	8.897 %	\$58,874		\$58,874	\$8,184	\$67,058
Police Administration	679	14.593 %	\$96,560		\$96,560	\$13,423	\$109,983
Recreation Administration	135	2.901 %	\$19,198		\$19,198	\$2,669	\$21,867
City Administration	412	8.855 %	\$58,590		\$58,590		\$58,590
City Attorney	101	2.171 %	\$14,363		\$14,363		\$14,363
Stormwater and Flood Control	322	6.920 %	\$45,791		\$45,791	\$6,365	\$52,156
FD705 Whale Rock Fund	15	0.322 %	\$2,133		\$2,133	\$297	\$2,430
FD621Transit Fund	50	1.075 %	\$7,110		\$7,110	\$988	\$8,098
FD611 Parking Fund	116	2.493 %	\$16,496		\$16,496	\$2,293	\$18,789
All Other	46	0.988 %	\$6,544		\$6,544	\$909	\$7,453
Total	4,653	100.000 %	\$661,697		\$661,697	\$74,804	\$736,501

(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 %	\$4,273		\$4,273	\$538	\$4,811
Facilities Maintenance	500	1.229 %	\$7,121		\$7,121	\$897	\$8,018
Streets Maintenance	1,100	2.704 %	\$15,667		\$15,667	\$1,974	\$17,641
Stormwater and Flood Control	614	1.509 %	\$8,745		\$8,745	\$1,102	\$9,847
Traffic Signals & Lighting	200	0.492 %	\$2,849		\$2,849	\$359	\$3,208
Transportation/Plan Engineering	600	1.475 %	\$8,546		\$8,546	\$1,077	\$9,623
Recreation Administration	400	0.983 %	\$5,697		\$5,697	\$718	\$6,415
Recreation Facilities	100	0.246 %	\$1,424		\$1,424	\$179	\$1,603
Youth Services	200	0.492 %	\$2,849		\$2,849	\$359	\$3,208
Community Services	200	0.492 %	\$2,849		\$2,849	\$359	\$3,208
Ranger Program	300	0.738 %	\$4,273		\$4,273	\$538	\$4,811
Aquatics	100	0.246 %	\$1,424		\$1,424	\$179	\$1,603
Golf Course	400	0.983 %	\$5,697		\$5,697	\$718	\$6,415
Police Administration	650	1.598 %	\$9,258		\$9,258	\$1,166	\$10,424
Patrol	4,300	10.571 %	\$61,245		\$61,245	\$7,716	\$68,961
Investigations	1,700	4.179 %	\$24,213		\$24,213	\$3,050	\$27,263
Police Support Services	1,900	4.671 %	\$27,062		\$27,062	\$3,409	\$30,471
Neighborhood Services	100	0.246 %	\$1,424		\$1,424	\$179	\$1,603
Traffic Safety	400	0.983 %	\$5,697		\$5,697	\$718	\$6,415
Fire Administration	400	0.983 %	\$5,697		\$5,697	\$718	\$6,415
Emergency Response	4,500	11.063 %	\$64,093		\$64,093	\$8,074	\$72,167
Hazard Prevention	550	1.352 %	\$7,834		\$7,834	\$987	\$8,821
FD601 Water Fund	3,209	7.889 %	\$45,706		\$45,706	\$5,758	\$51,464
FD602 Sewer Fund	3,269	8.036 %	\$46,560		\$46,560	\$5,866	\$52,426
FD621Transit Fund	300	0.738 %	\$4,273		\$4,273	\$538	\$4,811
FD705 Whale Rock Fund	400	0.983 %	\$5,697		\$5,697	\$718	\$6,415
City Administration	400	0.983 %	\$5,697		\$5,697		\$5,697
Economic Development	100	0.246 %	\$1,424		\$1,424	\$179	\$1,603
Natural Resource Protection	300	0.738 %	\$4,273		\$4,273	\$538	\$4,811
Community Promotion	25	0.061 %	\$356		\$356	\$45	\$401
City Attorney	300	0.738 %	\$4,273		\$4,273		\$4,273
City Clerk	400	0.983 %	\$5,697		\$5,697		\$5,697
Finance	1,300	3.196 %	\$18,516		\$18,516		\$18,516
Network Services	750	1.844 %	\$10,682		\$10,682		\$10,682
Information Services	825	2.028 %	\$11,750		\$11,750		\$11,750
Human Resources	600	1.475 %	\$8,546		\$8,546	\$1,077	\$9,623
Community Development Admin	500	1.229 %	\$7,121		\$7,121	\$897	\$8,018
Building and Safety	1,150	2.827 %	\$16,379		\$16,379	\$2,063	\$18,442
Public Works Administration	600	1.475 %	\$8,546		\$8,546	\$1,077	\$9,623
Parks Maintenance	1,200	2.950 %	\$17,091		\$17,091	\$2,153	\$19,244
Swim Center Maintenance	100	0.246 %	\$1,424		\$1,424	\$179	\$1,603

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 %	\$2,849		\$2,849	\$359	\$3,208
Fleet	450	1.106 %	\$6,409		\$6,409	\$807	\$7,216
FD611 Parking Fund	900	2.213 %	\$12,819		\$12,819	\$1,615	\$14,434
CIP Project Engineering	1,500	3.688 %	\$21,364		\$21,364	\$2,691	\$24,055
Development Review	1,300	3.196 %	\$18,516		\$18,516	\$2,333	\$20,849
City Council	500	1.229 %	\$7,121		\$7,121	\$897	\$8,018
Tourism and Bid Promotion	175	0.430 %	\$2,493		\$2,493	\$314	\$2,807
Community Services Group	200	0.492 %	\$2,849		\$2,849		\$2,849
Housing Policy/Homelessness	100	0.246 %	\$1,424		\$1,424	\$179	\$1,603
Solid Waste Recycling	110	0.270 %	\$1,567		\$1,567	\$199	\$1,766
Total	40,677	100.000 %	\$579,359		\$579,359	\$65,496	\$644,855

(A) Alloc basis:

Source:

Information Services
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Information Services</u>	<u>Enterprise Apps</u>
City Administration	\$64,287	\$58,590	\$5,697
Community Services Group	\$2,849		\$2,849
City Attorney	\$18,636	\$14,363	\$4,273
City Clerk	\$5,697		\$5,697
Finance	\$18,516		\$18,516
Network Services	\$61,308	\$50,626	\$10,682
Information Services	\$11,750		\$11,750
Human Resources	\$9,623		\$9,623
Public Works Administration	\$38,455	\$28,832	\$9,623
Facilities Maintenance	\$8,018		\$8,018
Fleet	\$7,216		\$7,216
CIP Project Engineering	\$24,055		\$24,055
Transportation/Plan Engineering	\$9,623		\$9,623
City Council	\$8,018		\$8,018
Economic Development	\$1,603		\$1,603
Natural Resource Protection	\$4,811		\$4,811
Tourism and Bid Promotion	\$2,807		\$2,807
Community Promotion	\$401		\$401
Community Development Admin	\$247,906	\$239,888	\$8,018
Development Review	\$20,849		\$20,849
Building and Safety	\$18,442		\$18,442
Housing Policy/Homelessness	\$1,603		\$1,603
Parks Maintenance	\$19,244		\$19,244
Swim Center Maintenance	\$1,603		\$1,603
Urban Forest Services	\$4,811		\$4,811
Streets Maintenance	\$17,641		\$17,641
Traffic Signals & Lighting	\$3,208		\$3,208
Stormwater and Flood Control	\$62,003	\$52,156	\$9,847
Solid Waste Recycling	\$1,766		\$1,766
Recreation Administration	\$28,282	\$21,867	\$6,415
Recreation Facilities	\$1,603		\$1,603
Youth Services	\$3,208		\$3,208
Community Services	\$3,208		\$3,208
Ranger Program	\$4,811		\$4,811
Aquatics	\$1,603		\$1,603
Golf Course	\$6,415		\$6,415
Police Administration	\$120,407	\$109,983	\$10,424
Patrol	\$68,961		\$68,961
Investigations	\$27,263		\$27,263
Police Support Services	\$30,471		\$30,471
Neighborhood Services	\$1,603		\$1,603

Information Services
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Information Services</u>	<u>Enterprise Apps</u>
Traffic Safety	\$6,415		\$6,415
Fire Administration	\$73,473	\$67,058	\$6,415
Emergency Response	\$72,167		\$72,167
Hazard Prevention	\$8,821		\$8,821
Fire Apparatus Service	\$3,208		\$3,208
FD601 Water Fund	\$79,648	\$28,184	\$51,464
FD602 Sewer Fund	\$80,610	\$28,184	\$52,426
FD611 Parking Fund	\$33,223	\$18,789	\$14,434
FD621Transit Fund	\$12,909	\$8,098	\$4,811
FD705 Whale Rock Fund	\$8,845	\$2,430	\$6,415
All Other	\$7,453	\$7,453	
Total	\$1,381,356	\$736,501	\$644,855

SCHEDULE 9.01

FINANCE SUPPORT SERVICES

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

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	\$1,470	\$342	\$1,812	
1011501 - City Attorney	\$1,497	\$186	\$1,683	
1012000 - Finance	\$6,521	\$954	\$7,475	
1013001 - Human Resources		\$108	\$108	
8020000 - Insurance ISF Fund		\$377	\$377	
Total allocated additions:	<u>\$9,488</u>	<u>\$1,967</u>	<u>\$11,455</u>	<u>\$11,455</u>
Total to be allocated	<u>\$143,200</u>	<u>\$1,967</u>		<u>\$145,167</u>

Finance Support Services
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Support Services</u>	<u>Parking</u>
<u>Other Expense and Cost</u>				
SALARIES & WAGES				
FRINGE BENEFITS				
<u>Other Expense and Cost</u>				
SUPPORT SERVICES	\$89,647		\$89,647	
PARKING	\$44,065			\$44,065
Departmental Expenditures	\$133,712		\$89,647	\$44,065
Additions: 1st				
Other	\$9,488	\$9,488		
Functional Cost	\$143,200	\$9,488	\$89,647	\$44,065
Reallocate Admin		(\$9,488)	\$6,361	\$3,127
Allocable Costs	\$143,200		\$96,008	\$47,192
1st Allocation	\$143,200		\$96,008	\$47,192
Additions: 2nd				
Other	\$1,967	\$1,967		
Functional Cost	\$1,967	\$1,967		
Reallocate Admin		(\$1,967)	\$1,319	\$648
Allocable Costs	\$1,967		\$1,319	\$648
2nd Allocation	\$1,967		\$1,319	\$648
Total allocated	\$145,167		\$97,327	\$47,840

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	\$3	\$190
Cultural Activities	332,351	0.373 %	\$359		\$359	\$5	\$364
Economic Development	588,878	0.662 %	\$635		\$635	\$10	\$645
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 %	\$1,040		\$1,040		\$1,040
City Clerk	567,513	0.638 %	\$612		\$612		\$612
Finance	1,795,348	2.017 %	\$1,937		\$1,937		\$1,937
Network Services	2,856,721	3.210 %	\$3,082		\$3,082		\$3,082
Human Resources	1,363,656	1.532 %	\$1,471		\$1,471	\$22	\$1,493
Insurance ISF Fund	3,361,435	3.777 %	\$3,626		\$3,626	\$55	\$3,681
Wellness Program	9,226	0.010 %	\$10		\$10		\$10
Community Development Admin	901,725	1.013 %	\$973		\$973	\$15	\$988
Commissions & Committees	15,291	0.017 %	\$16		\$16		\$16
Development Review	2,507,040	2.817 %	\$2,705		\$2,705	\$41	\$2,746
Building and Safety	2,506,262	2.816 %	\$2,704		\$2,704	\$41	\$2,745
Public Works Administration	606,828	0.682 %	\$655		\$655	\$10	\$665
Parks Maintenance	2,926,873	3.289 %	\$3,157		\$3,157	\$48	\$3,205
Swim Center Maintenance	449,101	0.505 %	\$484		\$484	\$7	\$491
Urban Forest Services	449,130	0.505 %	\$485		\$485	\$7	\$492
Facilities Maintenance	1,231,266	1.384 %	\$1,328		\$1,328	\$20	\$1,348
Streets Maintenance	1,313,626	1.476 %	\$1,417		\$1,417	\$22	\$1,439
Stormwater and Flood Control	944,270	1.061 %	\$1,019		\$1,019	\$16	\$1,035
Traffic Signals & Lighting	553,073	0.621 %	\$597		\$597	\$9	\$606
Fleet	1,011,969	1.137 %	\$1,092		\$1,092	\$17	\$1,109
City Administration	1,115,952	1.254 %	\$1,204		\$1,204		\$1,204
Transportation/Plan Engineering	891,289	1.001 %	\$962		\$962	\$15	\$977
Recreation Administration	759,597	0.854 %	\$819		\$819	\$12	\$831
Recreation Facilities	234,614	0.264 %	\$253		\$253	\$4	\$257
Youth Services	971,662	1.092 %	\$1,048		\$1,048	\$16	\$1,064
Ranger Program	508,601	0.571 %	\$549		\$549	\$8	\$557
Aquatics	579,746	0.651 %	\$625		\$625	\$10	\$635
Police Administration	1,469,923	1.652 %	\$1,586		\$1,586	\$24	\$1,610
Patrol	9,753,373	10.959 %	\$10,522		\$10,522	\$160	\$10,682
Investigations	2,923,797	3.285 %	\$3,154		\$3,154	\$48	\$3,202
Neighborhood Services	228,265	0.256 %	\$246		\$246	\$4	\$250
Traffic Safety	862,135	0.969 %	\$930		\$930	\$14	\$944
Fire Administration	1,258,603	1.414 %	\$1,358		\$1,358	\$21	\$1,379
Emergency Response	11,494,300	12.915 %	\$12,400		\$12,400	\$189	\$12,589
Hazard Prevention	735,525	0.826 %	\$793		\$793	\$12	\$805
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 %	\$6,437		\$6,437	\$98	\$6,535
FD611 Parking Fund	2,133,271	2.397 %	\$2,301		\$2,301	\$35	\$2,336
FD602 Sewer Fund	6,945,877	7.805 %	\$7,493		\$7,493	\$114	\$7,607
Golf Course	599,587	0.674 %	\$647		\$647	\$10	\$657
FD705 Whale Rock Fund	960,111	1.079 %	\$1,036		\$1,036	\$16	\$1,052
Information Services	1,105,991	1.243 %	\$1,193		\$1,193		\$1,193
FD208 Tourism Bid Fund	997,909	1.121 %	\$1,077		\$1,077	\$16	\$1,093
FD621Transit Fund	691,854	0.777 %	\$746		\$746	\$11	\$757
FD206 Law Enforcement Grant Fund	71,259	0.080 %	\$77		\$77	\$1	\$78
Fire Apparatus Service	377,035	0.424 %	\$407		\$407	\$6	\$413
Police Support Services	2,381,005	2.675 %	\$2,569		\$2,569	\$39	\$2,608
Community Services	384,912	0.433 %	\$415		\$415	\$6	\$421
FD711 Hazardous Mat Task Force Fund	102,220	0.115 %	\$110		\$110	\$2	\$112
Human Relations	579,489	0.651 %	\$625		\$625	\$10	\$635
CIP Project Engineering	2,269,244	2.550 %	\$2,448		\$2,448	\$37	\$2,485
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	\$6	\$321
Parking Admin	9,386	0.012 %	\$8		\$8		\$8
Total	88,996,281	100.000 %	\$96,008		\$96,008	\$1,319	\$97,327

(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 %	\$11,766		\$11,766	\$188	\$11,954
Network Services	5,440	12.466 %	\$5,883		\$5,883		\$5,883
City Administration	680	1.558 %	\$735		\$735		\$735
Building and Safety	18,480	42.346 %	\$19,984		\$19,984	\$319	\$20,303
Recreation Administration	8,160	18.699 %	\$8,824		\$8,824	\$141	\$8,965
Total	43,640	100.000 %	\$47,192		\$47,192	\$648	\$47,840

(A) Alloc basis: Parking Fee Charged by Department

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

Finance Support Services
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Support Services</u>	<u>Parking</u>
City Administration	\$1,939	\$1,204	\$735
Community Services Group	\$341	\$341	
City Attorney	\$1,040	\$1,040	
City Clerk	\$612	\$612	
Finance	\$1,937	\$1,937	
Network Services	\$8,965	\$3,082	\$5,883
Information Services	\$1,193	\$1,193	
Human Resources	\$1,493	\$1,493	
Risk Management	\$2	\$2	
Wellness Program	\$10	\$10	
Public Works Administration	\$12,619	\$665	\$11,954
Facilities Maintenance	\$1,348	\$1,348	
Fleet	\$1,109	\$1,109	
CIP Project Engineering	\$2,485	\$2,485	
Transportation/Plan Engineering	\$977	\$977	
Insurance ISF Fund	\$3,681	\$3,681	
City Council	\$190	\$190	
Cultural Activities	\$364	\$364	
Economic Development	\$645	\$645	
Natural Resource Protection	\$709	\$709	
Community Promotion	\$458	\$458	
Finance Non Departmental	\$321	\$321	
Community Development Admin	\$988	\$988	
Commissions & Committees	\$16	\$16	
Development Review	\$2,746	\$2,746	
Building and Safety	\$23,048	\$2,745	\$20,303
Human Relations	\$635	\$635	
Parks Maintenance	\$3,205	\$3,205	
Swim Center Maintenance	\$491	\$491	
Urban Forest Services	\$492	\$492	
Streets Maintenance	\$1,439	\$1,439	
Traffic Signals & Lighting	\$606	\$606	
Parking Admin	\$8	\$8	
Stormwater and Flood Control	\$1,035	\$1,035	
Water Administration/Engineering	\$2	\$2	
Solid Waste Recycling	\$131	\$131	
Recreation Administration	\$9,796	\$831	\$8,965
Recreation Facilities	\$257	\$257	
Youth Services	\$1,064	\$1,064	
Community Services	\$421	\$421	

Finance Support Services
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Support Services</u>	<u>Parking</u>
Ranger Program	\$557	\$557	
Aquatics	\$635	\$635	
Golf Course	\$657	\$657	
Police Administration	\$1,610	\$1,610	
Patrol	\$10,682	\$10,682	
Investigations	\$3,202	\$3,202	
Police Support Services	\$2,608	\$2,608	
Neighborhood Services	\$250	\$250	
Traffic Safety	\$944	\$944	
Fire Administration	\$1,379	\$1,379	
Emergency Response	\$12,589	\$12,589	
Hazard Prevention	\$805	\$805	
Training Services	\$90	\$90	
Fire Apparatus Service	\$413	\$413	
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	\$1,093	\$1,093	
FD601 Water Fund	\$6,535	\$6,535	
FD602 Sewer Fund	\$7,607	\$7,607	
FD611 Parking Fund	\$2,336	\$2,336	
FD621Transit Fund	\$757	\$757	
FD705 Whale Rock Fund	\$1,052	\$1,052	
FD711 Hazardous Mat Task Force Fund	\$112	\$112	
Total	\$145,167	\$97,327	\$47,840

SCHEDULE 10.01

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,363,656			\$1,363,656
Allocated additions:				
10000000 - Building Charge	\$2,922		\$2,922	
1011001 - City Administration	\$14,993	\$3,481	\$18,474	
1011501 - City Attorney	\$15,266	\$1,899	\$17,165	
1011021 - City Clerk	\$9,879	\$2,607	\$12,486	
1012000 - Finance	\$22,327	\$4,155	\$26,482	
1011101 - Network Services	\$37,658	\$3,323	\$40,981	
1011103 - Information Services	\$8,546	\$1,077	\$9,623	
1012006 - Finance Support Services	\$1,471	\$22	\$1,493	
1013001 - Human Resources		\$1,098	\$1,098	
1013003 - Wellness Program		\$149	\$149	
1015005 - Facilities Maintenance		\$12,657	\$12,657	
8020000 - Insurance ISF Fund		\$52,195	\$52,195	
Total allocated additions:	<u>\$113,062</u>	<u>\$82,663</u>	<u>\$195,725</u>	<u>\$195,725</u>
Total to be allocated	<u>\$1,476,718</u>	<u>\$82,663</u>		<u>\$1,559,381</u>

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

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	\$113,062	\$113,062			
Functional Cost	\$1,476,718	\$113,062	\$1,281,852	\$50,284	\$31,520
Reallocate Admin		(\$113,062)	\$106,280	\$4,169	\$2,613
Allocable Costs	\$1,476,718		\$1,388,132	\$54,453	\$34,133
1st Allocation	\$1,476,718		\$1,388,132	\$54,453	\$34,133
Additions: 2nd					
Other	\$82,663	\$82,663			
Functional Cost	\$82,663	\$82,663			
Reallocate Admin		(\$82,663)	\$77,704	\$3,048	\$1,911
Allocable Costs	\$82,663		\$77,704	\$3,048	\$1,911
2nd Allocation	\$82,663		\$77,704	\$3,048	\$1,911
Total allocated	\$1,559,381		\$1,465,836	\$57,501	\$36,044

Human Resources Detail allocation of Human Resources							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	0.749 %	\$10,391		\$10,391	\$649	\$11,040
Facilities Maintenance	500	1.248 %	\$17,318		\$17,318	\$1,082	\$18,400
Streets Maintenance	1,100	2.745 %	\$38,100		\$38,100	\$2,381	\$40,481
Stormwater and Flood Control	614	1.532 %	\$21,267		\$21,267	\$1,329	\$22,596
Traffic Signals & Lighting	200	0.499 %	\$6,927		\$6,927	\$433	\$7,360
Transportation/Plan Engineering	600	1.497 %	\$20,782		\$20,782	\$1,299	\$22,081
Recreation Administration	400	0.998 %	\$13,855		\$13,855	\$866	\$14,721
Recreation Facilities	100	0.250 %	\$3,464		\$3,464	\$216	\$3,680
Youth Services	200	0.499 %	\$6,927		\$6,927	\$433	\$7,360
Community Services	200	0.499 %	\$6,927		\$6,927	\$433	\$7,360
Ranger Program	300	0.749 %	\$10,391		\$10,391	\$649	\$11,040
Aquatics	100	0.250 %	\$3,464		\$3,464	\$216	\$3,680
Golf Course	400	0.998 %	\$13,855		\$13,855	\$866	\$14,721
Police Administration	650	1.622 %	\$22,514		\$22,514	\$1,407	\$23,921
Patrol	4,300	10.729 %	\$148,937		\$148,937	\$9,307	\$158,244
Investigations	1,700	4.242 %	\$58,882		\$58,882	\$3,679	\$62,561
Police Support Services	1,900	4.741 %	\$65,810		\$65,810	\$4,112	\$69,922
Neighborhood Services	100	0.250 %	\$3,464		\$3,464	\$216	\$3,680
Traffic Safety	400	0.998 %	\$13,855		\$13,855	\$866	\$14,721
Fire Administration	400	0.998 %	\$13,855		\$13,855	\$866	\$14,721
Emergency Response	4,500	11.228 %	\$155,865		\$155,865	\$9,740	\$165,605
Hazard Prevention	550	1.372 %	\$19,050		\$19,050	\$1,190	\$20,240
FD601 Water Fund	3,209	8.007 %	\$111,149		\$111,149	\$6,945	\$118,094
FD602 Sewer Fund	3,269	8.157 %	\$113,227		\$113,227	\$7,075	\$120,302
FD621Transit Fund	300	0.749 %	\$10,391		\$10,391	\$649	\$11,040
FD705 Whale Rock Fund	400	0.998 %	\$13,855		\$13,855	\$866	\$14,721
City Administration	400	0.998 %	\$13,855		\$13,855		\$13,855
Economic Development	100	0.250 %	\$3,464		\$3,464	\$216	\$3,680
Natural Resource Protection	300	0.749 %	\$10,391		\$10,391	\$649	\$11,040
Community Promotion	25	0.062 %	\$866		\$866	\$54	\$920
City Attorney	300	0.749 %	\$10,391		\$10,391		\$10,391
City Clerk	400	0.998 %	\$13,855		\$13,855		\$13,855
Finance	1,300	3.244 %	\$45,028		\$45,028		\$45,028
Network Services	750	1.871 %	\$25,977		\$25,977		\$25,977
Information Services	825	2.059 %	\$28,575		\$28,575		\$28,575
Community Development Admin	500	1.248 %	\$17,318		\$17,318	\$1,082	\$18,400
Building and Safety	1,150	2.869 %	\$39,832		\$39,832	\$2,489	\$42,321
Public Works Administration	600	1.497 %	\$20,782		\$20,782	\$1,299	\$22,081
Parks Maintenance	1,200	2.994 %	\$41,564		\$41,564	\$2,597	\$44,161
Swim Center Maintenance	100	0.250 %	\$3,464		\$3,464	\$216	\$3,680
Fire Apparatus Service	200	0.499 %	\$6,927		\$6,927	\$433	\$7,360

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 %	\$15,586		\$15,586	\$974	\$16,560
FD611 Parking Fund	900	2.246 %	\$31,173		\$31,173	\$1,948	\$33,121
CIP Project Engineering	1,500	3.743 %	\$51,955		\$51,955	\$3,247	\$55,202
Development Review	1,300	3.244 %	\$45,028		\$45,028	\$2,814	\$47,842
City Council	500	1.248 %	\$17,318		\$17,318	\$1,082	\$18,400
Tourism and Bid Promotion	175	0.437 %	\$6,061		\$6,061	\$379	\$6,440
Community Services Group	200	0.499 %	\$6,927		\$6,927		\$6,927
Housing Policy/Homelessness	100	0.250 %	\$3,464		\$3,464	\$216	\$3,680
Solid Waste Recycling	110	0.269 %	\$3,809		\$3,809	\$239	\$4,048
Total	40,077	100.000 %	\$1,388,132		\$1,388,132	\$77,704	\$1,465,836

(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 %	\$139		\$139	\$9	\$148
Cultural Activities	332,351	0.491 %	\$268		\$268	\$18	\$286
Economic Development	588,878	0.870 %	\$474		\$474	\$31	\$505
Natural Resource Protection	646,613	0.956 %	\$520		\$520	\$34	\$554
Community Promotion	417,721	0.617 %	\$336		\$336	\$22	\$358
City Attorney	964,100	1.425 %	\$776		\$776		\$776
City Clerk	567,513	0.839 %	\$457		\$457		\$457
Finance	1,795,348	2.654 %	\$1,445		\$1,445		\$1,445
Network Services	2,856,721	4.223 %	\$2,299		\$2,299		\$2,299
Information Services	1,105,991	1.635 %	\$890		\$890		\$890
Finance Support Services	133,712	0.198 %	\$108		\$108		\$108
Human Resources	1,363,656	2.016 %	\$1,098		\$1,098		\$1,098
Wellness Program	9,226	0.014 %	\$7		\$7		\$7
Community Development Admin	901,725	1.333 %	\$726		\$726	\$48	\$774
Commissions & Committees	15,291	0.023 %	\$12		\$12	\$1	\$13
Development Review	2,507,040	3.706 %	\$2,018		\$2,018	\$133	\$2,151
Building and Safety	2,506,262	3.705 %	\$2,017		\$2,017	\$133	\$2,150
Public Works Administration	606,828	0.897 %	\$488		\$488	\$32	\$520
Parks Maintenance	2,926,873	4.327 %	\$2,356		\$2,356	\$155	\$2,511
Swim Center Maintenance	449,101	0.664 %	\$361		\$361	\$24	\$385
Urban Forest Services	449,130	0.664 %	\$362		\$362	\$24	\$386
Facilities Maintenance	1,231,266	1.820 %	\$991		\$991	\$65	\$1,056
Streets Maintenance	1,313,626	1.942 %	\$1,057		\$1,057	\$70	\$1,127
Stormwater and Flood Control	944,270	1.396 %	\$760		\$760	\$50	\$810
Traffic Signals & Lighting	553,073	0.818 %	\$445		\$445	\$29	\$474
Fleet	1,011,969	1.496 %	\$815		\$815	\$54	\$869
City Administration	1,115,952	1.650 %	\$898		\$898		\$898
Transportation/Plan Engineering	891,289	1.318 %	\$717		\$717	\$47	\$764
Recreation Administration	759,597	1.123 %	\$611		\$611	\$40	\$651
Recreation Facilities	234,614	0.347 %	\$189		\$189	\$12	\$201
Youth Services	971,662	1.436 %	\$782		\$782	\$52	\$834
Community Services	384,912	0.569 %	\$310		\$310	\$20	\$330
Ranger Program	508,601	0.752 %	\$409		\$409	\$27	\$436
Aquatics	579,746	0.857 %	\$467		\$467	\$31	\$498
Golf Course	599,587	0.886 %	\$483		\$483	\$32	\$515
Police Administration	1,469,923	2.173 %	\$1,183		\$1,183	\$78	\$1,261
Patrol	9,753,373	14.417 %	\$7,851		\$7,851	\$518	\$8,369
Investigations	2,923,797	4.322 %	\$2,353		\$2,353	\$155	\$2,508
Police Support Services	2,381,005	3.520 %	\$1,917		\$1,917	\$126	\$2,043
Neighborhood Services	228,265	0.337 %	\$184		\$184	\$12	\$196
Traffic Safety	862,135	1.274 %	\$694		\$694	\$46	\$740

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 %	\$1,013		\$1,013	\$67	\$1,080
Emergency Response	11,494,300	16.991 %	\$9,252		\$9,252	\$610	\$9,862
Hazard Prevention	735,525	1.087 %	\$592		\$592	\$39	\$631
Training Services	82,496	0.122 %	\$66		\$66	\$4	\$70
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 %	\$303		\$303	\$20	\$323
Finance Non Departmental	292,146	0.432 %	\$235		\$235	\$16	\$251
Human Relations	579,489	0.857 %	\$466		\$466	\$31	\$497
CIP Project Engineering	2,269,244	3.354 %	\$1,827		\$1,827	\$120	\$1,947
Community Services Group	315,986	0.467 %	\$254		\$254		\$254
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 %	\$96		\$96	\$9	\$105
Parking Admin	9,386	0.012 %	\$12		\$12		\$12
Total	67,649,766	100.000 %	\$54,453		\$54,453	\$3,048	\$57,501

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

Source:

Human Resources

Detail allocation of

Tiution Reimbursement

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Finance	1,500	4.759 %	\$1,624		\$1,624		\$1,624
Public Works Administration	1,500	4.759 %	\$1,624		\$1,624	\$95	\$1,719
Police Administration	8,993	28.530 %	\$9,738		\$9,738	\$572	\$10,310
Fire Administration	8,858	28.102 %	\$9,592		\$9,592	\$564	\$10,156
FD208 Tourism Bid Fund	1,500	4.759 %	\$1,624		\$1,624	\$95	\$1,719
FD621Transit Fund	1,500	4.759 %	\$1,624		\$1,624	\$95	\$1,719
FD602 Sewer Fund	3,170	10.057 %	\$3,433		\$3,433	\$202	\$3,635
FD601 Water Fund	3,000	9.517 %	\$3,249		\$3,249	\$191	\$3,440
All Other	1,500	4.758 %	\$1,625		\$1,625	\$97	\$1,722
Total	31,521	100.000 %	\$34,133		\$34,133	\$1,911	\$36,044

(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>Tiution Reimbursement</u>
City Administration	\$14,753	\$13,855	\$898	
Community Services Group	\$7,181	\$6,927	\$254	
City Attorney	\$11,167	\$10,391	\$776	
City Clerk	\$14,312	\$13,855	\$457	
Finance	\$48,097	\$45,028	\$1,445	\$1,624
Network Services	\$28,276	\$25,977	\$2,299	
Information Services	\$29,465	\$28,575	\$890	
Finance Support Services	\$108		\$108	
Human Resources	\$1,098		\$1,098	
Risk Management	\$1		\$1	
Wellness Program	\$7		\$7	
Public Works Administration	\$24,320	\$22,081	\$520	\$1,719
Facilities Maintenance	\$19,456	\$18,400	\$1,056	
Fleet	\$17,429	\$16,560	\$869	
CIP Project Engineering	\$57,149	\$55,202	\$1,947	
Transportation/Plan Engineering	\$22,845	\$22,081	\$764	
City Council	\$18,548	\$18,400	\$148	
Cultural Activities	\$286		\$286	
Economic Development	\$4,185	\$3,680	\$505	
Natural Resource Protection	\$11,594	\$11,040	\$554	
Tourism and Bid Promotion	\$6,440	\$6,440		
Community Promotion	\$1,278	\$920	\$358	
Finance Non Departmental	\$251		\$251	
Community Development Admin	\$19,174	\$18,400	\$774	
Commissions & Committees	\$13		\$13	
Development Review	\$49,993	\$47,842	\$2,151	
Building and Safety	\$44,471	\$42,321	\$2,150	
Human Relations	\$497		\$497	
Housing Policy/Homelessness	\$3,680	\$3,680		
Parks Maintenance	\$46,672	\$44,161	\$2,511	
Swim Center Maintenance	\$4,065	\$3,680	\$385	
Urban Forest Services	\$11,426	\$11,040	\$386	
Streets Maintenance	\$41,608	\$40,481	\$1,127	
Traffic Signals & Lighting	\$7,834	\$7,360	\$474	
Parking Admin	\$12		\$12	
Stormwater and Flood Control	\$23,406	\$22,596	\$810	
Water Administration/Engineering	\$1		\$1	
Solid Waste Recycling	\$4,153	\$4,048	\$105	
Recreation Administration	\$15,372	\$14,721	\$651	
Recreation Facilities	\$3,881	\$3,680	\$201	

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Human Resources</u>	<u>Other GF Exp</u>	<u>Tuition Reimbursement</u>
Youth Services	\$8,194	\$7,360	\$834	
Community Services	\$7,690	\$7,360	\$330	
Ranger Program	\$11,476	\$11,040	\$436	
Aquatics	\$4,178	\$3,680	\$498	
Golf Course	\$15,236	\$14,721	\$515	
Police Administration	\$35,492	\$23,921	\$1,261	\$10,310
Patrol	\$166,613	\$158,244	\$8,369	
Investigations	\$65,069	\$62,561	\$2,508	
Police Support Services	\$71,965	\$69,922	\$2,043	
Neighborhood Services	\$3,876	\$3,680	\$196	
Traffic Safety	\$15,461	\$14,721	\$740	
Fire Administration	\$25,957	\$14,721	\$1,080	\$10,156
Emergency Response	\$175,467	\$165,605	\$9,862	
Hazard Prevention	\$20,871	\$20,240	\$631	
Training Services	\$70		\$70	
Fire Apparatus Service	\$7,683	\$7,360	\$323	
Fire Station	\$33		\$33	
Disaster Assistance	\$33		\$33	
FD208 Tourism Bid Fund	\$1,719			\$1,719
FD601 Water Fund	\$121,534	\$118,094		\$3,440
FD602 Sewer Fund	\$123,937	\$120,302		\$3,635
FD611 Parking Fund	\$33,121	\$33,121		
FD621Transit Fund	\$12,759	\$11,040		\$1,719
FD705 Whale Rock Fund	\$14,721	\$14,721		
All Other	\$1,722			\$1,722
Total	\$1,559,381	\$1,465,836	\$57,501	\$36,044

SCHEDULE 11.01

RISK MANAGEMENT

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

Risk Management
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,598			\$1,598
Allocated additions:				
1011001 - City Administration	\$17	\$4	\$21	
1011501 - City Attorney	\$18	\$2	\$20	
1012000 - Finance	\$196	\$24	\$220	
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>\$238</u>	<u>\$36</u>	<u>\$274</u>	<u>\$274</u>
Total to be allocated	<u><u>\$1,836</u></u>	<u><u>\$36</u></u>		<u><u>\$1,872</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	\$238	\$238	
Functional Cost	\$1,836	\$238	\$1,598
Reallocate Admin		(\$238)	\$238
Allocable Costs	\$1,836		\$1,836
1st Allocation	\$1,836		\$1,836
Additions: 2nd			
Other	\$36	\$36	
Functional Cost	\$36	\$36	
Reallocate Admin		(\$36)	\$36
Allocable Costs	\$36		\$36
2nd Allocation	\$36		\$36
Total allocated	\$1,872		\$1,872

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 %	\$1,836		\$1,836	\$36	\$1,872
Total	100	100.000 %	\$1,836		\$1,836	\$36	\$1,872

(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	\$1,872	\$1,872
Total	\$1,872	\$1,872

SCHEDULE 12.01

WELLNESS PROGRAM

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

Wellness Program
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$9,226			\$9,226
Allocated additions:				
1011001 - City Administration	\$101	\$24	\$125	
1011501 - City Attorney	\$103	\$13	\$116	
1012000 - Finance	\$446	\$66	\$512	
1011101 - Network Services	\$176	\$8	\$184	
1012006 - Finance Support Services	\$10		\$10	
1013001 - Human Resources	\$7		\$7	
1015005 - Facilities Maintenance		\$55,952	\$55,952	
8020000 - Insurance ISF Fund		\$26	\$26	
Total allocated additions:	<u>\$843</u>	<u>\$56,089</u>	<u>\$56,932</u>	<u>\$56,932</u>
Total to be allocated	<u><u>\$10,069</u></u>	<u><u>\$56,089</u></u>		<u><u>\$66,158</u></u>

	Total	General & Admin	Wellness Program
<u>Other Expense and Cost</u>			
SALARIES & WAGES			
FRINGE BENEFITS			
<u>Other Expense and Cost</u>			
WELLNESS PROGRAM	\$9,226		\$9,226
Departmental Expenditures	\$9,226		\$9,226
Additions: 1st			
Other	\$843	\$843	
Functional Cost	\$10,069	\$843	\$9,226
Reallocate Admin		(\$843)	\$843
Allocable Costs	\$10,069		\$10,069
1st Allocation	\$10,069		\$10,069
Additions: 2nd			
Other	\$56,089	\$56,089	
Functional Cost	\$56,089	\$56,089	
Reallocate Admin		(\$56,089)	\$56,089
Allocable Costs	\$56,089		\$56,089
2nd Allocation	\$56,089		\$56,089
Total allocated	\$66,158		\$66,158

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	\$469	\$543
Facilities Maintenance	500	1.229 %	\$124		\$124	\$781	\$905
Streets Maintenance	1,100	2.704 %	\$272		\$272	\$1,719	\$1,991
Stormwater and Flood Control	614	1.509 %	\$152		\$152	\$959	\$1,111
Traffic Signals & Lighting	200	0.492 %	\$50		\$50	\$312	\$362
Transportation/Plan Engineering	600	1.475 %	\$149		\$149	\$937	\$1,086
Recreation Administration	400	0.983 %	\$99		\$99	\$625	\$724
Recreation Facilities	100	0.246 %	\$25		\$25	\$156	\$181
Youth Services	200	0.492 %	\$50		\$50	\$312	\$362
Community Services	200	0.492 %	\$50		\$50	\$312	\$362
Ranger Program	300	0.738 %	\$74		\$74	\$469	\$543
Aquatics	100	0.246 %	\$25		\$25	\$156	\$181
Golf Course	400	0.983 %	\$99		\$99	\$625	\$724
Police Administration	650	1.598 %	\$161		\$161	\$1,015	\$1,176
Patrol	4,300	10.571 %	\$1,064		\$1,064	\$6,718	\$7,782
Investigations	1,700	4.179 %	\$421		\$421	\$2,656	\$3,077
Police Support Services	1,900	4.671 %	\$470		\$470	\$2,968	\$3,438
Neighborhood Services	100	0.246 %	\$25		\$25	\$156	\$181
Traffic Safety	400	0.983 %	\$99		\$99	\$625	\$724
Fire Administration	400	0.983 %	\$99		\$99	\$625	\$724
Emergency Response	4,500	11.063 %	\$1,114		\$1,114	\$7,030	\$8,144
Hazard Prevention	550	1.352 %	\$136		\$136	\$859	\$995
FD601 Water Fund	3,209	7.889 %	\$794		\$794	\$5,013	\$5,807
FD602 Sewer Fund	3,269	8.036 %	\$809		\$809	\$5,107	\$5,916
FD621Transit Fund	300	0.738 %	\$74		\$74	\$469	\$543
FD705 Whale Rock Fund	400	0.983 %	\$99		\$99	\$625	\$724
City Administration	400	0.983 %	\$99		\$99		\$99
Economic Development	100	0.246 %	\$25		\$25	\$156	\$181
Natural Resource Protection	300	0.738 %	\$74		\$74	\$469	\$543
Community Promotion	25	0.061 %	\$6		\$6	\$39	\$45
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	\$781	\$905
Building and Safety	1,150	2.827 %	\$285		\$285	\$1,797	\$2,082
Public Works Administration	600	1.475 %	\$149		\$149	\$937	\$1,086
Parks Maintenance	1,200	2.950 %	\$297		\$297	\$1,875	\$2,172
Swim Center Maintenance	100	0.246 %	\$25		\$25	\$156	\$181

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	\$312	\$362
Fleet	450	1.106 %	\$111		\$111	\$703	\$814
FD611 Parking Fund	900	2.213 %	\$223		\$223	\$1,406	\$1,629
CIP Project Engineering	1,500	3.688 %	\$371		\$371	\$2,343	\$2,714
Development Review	1,300	3.196 %	\$322		\$322	\$2,031	\$2,353
City Council	500	1.229 %	\$124		\$124	\$781	\$905
Tourism and Bid Promotion	175	0.430 %	\$43		\$43	\$273	\$316
Community Services Group	200	0.492 %	\$50		\$50		\$50
Housing Policy/Homelessness	100	0.246 %	\$25		\$25	\$156	\$181
Solid Waste Recycling	110	0.270 %	\$24		\$24	\$176	\$200
Total	40,677	100.000 %	\$10,069		\$10,069	\$56,089	\$66,158

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

Source: Staffing Summaries

Wellness Program
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Wellness Program</u>
City Administration	\$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	\$1,086	\$1,086
Facilities Maintenance	\$905	\$905
Fleet	\$814	\$814
CIP Project Engineering	\$2,714	\$2,714
Transportation/Plan Engineering	\$1,086	\$1,086
City Council	\$905	\$905
Economic Development	\$181	\$181
Natural Resource Protection	\$543	\$543
Tourism and Bid Promotion	\$316	\$316
Community Promotion	\$45	\$45
Community Development Admin	\$905	\$905
Development Review	\$2,353	\$2,353
Building and Safety	\$2,082	\$2,082
Housing Policy/Homelessness	\$181	\$181
Parks Maintenance	\$2,172	\$2,172
Swim Center Maintenance	\$181	\$181
Urban Forest Services	\$543	\$543
Streets Maintenance	\$1,991	\$1,991
Traffic Signals & Lighting	\$362	\$362
Stormwater and Flood Control	\$1,111	\$1,111
Solid Waste Recycling	\$200	\$200
Recreation Administration	\$724	\$724
Recreation Facilities	\$181	\$181
Youth Services	\$362	\$362
Community Services	\$362	\$362
Ranger Program	\$543	\$543
Aquatics	\$181	\$181
Golf Course	\$724	\$724
Police Administration	\$1,176	\$1,176
Patrol	\$7,782	\$7,782
Investigations	\$3,077	\$3,077
Police Support Services	\$3,438	\$3,438
Neighborhood Services	\$181	\$181

Wellness Program
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Wellness Program</u>
Traffic Safety	\$724	\$724
Fire Administration	\$724	\$724
Emergency Response	\$8,144	\$8,144
Hazard Prevention	\$995	\$995
Fire Apparatus Service	\$362	\$362
FD601 Water Fund	\$5,807	\$5,807
FD602 Sewer Fund	\$5,916	\$5,916
FD611 Parking Fund	\$1,629	\$1,629
FD621Transit Fund	\$543	\$543
FD705 Whale Rock Fund	\$724	\$724
Total	<u>\$66,158</u>	<u>\$66,158</u>

SCHEDULE 13.01

PUBLIC WORKS ADMINISTRATION

NATURE AND EXTENT OF SERVICE

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

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

Costs are allocated as follows:

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

Public Works Administration
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$606,828			\$606,828
Allocated additions:				
10000000 - Building Charge	\$19,844		\$19,844	
1011001 - City Administration	\$6,671	\$1,549	\$8,220	
1011009 - Community Services Group	\$45,637	\$6,400	\$52,037	
1011501 - City Attorney	\$6,793	\$845	\$7,638	
1011021 - City Clerk	\$31,792	\$8,781	\$40,573	
1012000 - Finance	\$11,781	\$1,968	\$13,749	
1011101 - Network Services	\$58,780	\$5,151	\$63,931	
1011103 - Information Services	\$33,859	\$4,596	\$38,455	
1012006 - Finance Support Services	\$12,421	\$198	\$12,619	
1013001 - Human Resources	\$22,894	\$1,426	\$24,320	
1013003 - Wellness Program	\$149	\$937	\$1,086	
1015005 - Facilities Maintenance		\$31,803	\$31,803	
8020000 - Insurance ISF Fund		\$50,060	\$50,060	
Total allocated additions:	<u>\$250,621</u>	<u>\$113,714</u>	<u>\$364,335</u>	<u>\$364,335</u>
Total to be allocated	<u><u>\$857,449</u></u>	<u><u>\$113,714</u></u>		<u><u>\$971,163</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	\$250,621	\$250,621			
Functional Cost	\$857,449	\$341,888	\$409,731	\$81,376	\$24,454
Reallocate Admin		(\$341,888)	\$271,708	\$53,964	\$16,216
Allocable Costs	\$857,449		\$681,439	\$135,340	\$40,670
1st Allocation	\$857,449		\$681,439	\$135,340	\$40,670
Additions: 2nd					
Other	\$113,714	\$113,714			
Functional Cost	\$113,714	\$113,714			
Reallocate Admin		(\$113,714)	\$90,372	\$17,949	\$5,393
Allocable Costs	\$113,714		\$90,372	\$17,949	\$5,393
2nd Allocation	\$113,714		\$90,372	\$17,949	\$5,393
Total allocated	\$971,163		\$771,811	\$153,289	\$46,063

Public Works Administration

Detail allocation of

Deputy Director/City Engineer

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Parks Maintenance	563	8.338 %	\$56,820		\$56,820	\$7,535	\$64,355
Urban Forest Services	398	5.895 %	\$40,168		\$40,168	\$5,327	\$45,495
CIP Project Engineering	398	5.895 %	\$40,168		\$40,168	\$5,327	\$45,495
Fleet	453	6.709 %	\$45,719		\$45,719	\$6,063	\$51,782
Swim Center Maintenance	398	5.895 %	\$40,168		\$40,168	\$5,327	\$45,495
Facilities Maintenance	563	8.338 %	\$56,820		\$56,820	\$7,535	\$64,355
Traffic Signals & Lighting	398	5.895 %	\$40,168		\$40,168	\$5,327	\$45,495
Streets Maintenance	563	8.338 %	\$56,820		\$56,820	\$7,535	\$64,355
FD611 Parking Fund	1,435	21.253 %	\$144,826		\$144,826	\$19,207	\$164,033
Stormwater and Flood Control	398	5.895 %	\$40,168		\$40,168	\$5,327	\$45,495
Transportation/Plan Engineering	398	5.895 %	\$40,168		\$40,168	\$5,327	\$45,495
FD621Transit Fund	787	11.654 %	\$79,426		\$79,426	\$10,535	\$89,961
Total	6,752	100.000 %	\$681,439		\$681,439	\$90,372	\$771,811

(A) Alloc basis:

Hours Supervised by Department/Division

Source:

Public Works Administration

Detail allocation of

Director

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Urban Forest Services	300	3.864 %	\$5,230		\$5,230	\$694	\$5,924
Facilities Maintenance	500	6.440 %	\$8,716		\$8,716	\$1,156	\$9,872
Streets Maintenance	1,100	14.168 %	\$19,175		\$19,175	\$2,543	\$21,718
Stormwater and Flood Control	614	7.908 %	\$10,703		\$10,703	\$1,419	\$12,122
Traffic Signals & Lighting	200	2.576 %	\$3,486		\$3,486	\$462	\$3,948
Transportation/Plan Engineering	600	7.728 %	\$10,459		\$10,459	\$1,387	\$11,846
FD621Transit Fund	300	3.864 %	\$5,230		\$5,230	\$694	\$5,924
Parks Maintenance	1,200	15.456 %	\$20,918		\$20,918	\$2,774	\$23,692
Swim Center Maintenance	100	1.288 %	\$1,743		\$1,743	\$231	\$1,974
Fleet	450	5.796 %	\$7,844		\$7,844	\$1,040	\$8,884
FD611 Parking Fund	900	11.592 %	\$15,689		\$15,689	\$2,081	\$17,770
CIP Project Engineering	1,500	19.320 %	\$26,147		\$26,147	\$3,468	\$29,615
Total	7,764	100.000 %	\$135,340		\$135,340	\$17,949	\$153,289

(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 %	\$20,335		\$20,335	\$2,697	\$23,032
FD602 Sewer Fund	50	50.000 %	\$20,335		\$20,335	\$2,696	\$23,031
Total	100	100.000 %	\$40,670		\$40,670	\$5,393	\$46,063

(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	\$74,227	\$64,355	\$9,872	
Fleet	\$60,666	\$51,782	\$8,884	
CIP Project Engineering	\$75,110	\$45,495	\$29,615	
Transportation/Plan Engineering	\$57,341	\$45,495	\$11,846	
Parks Maintenance	\$88,047	\$64,355	\$23,692	
Swim Center Maintenance	\$47,469	\$45,495	\$1,974	
Urban Forest Services	\$51,419	\$45,495	\$5,924	
Streets Maintenance	\$86,073	\$64,355	\$21,718	
Traffic Signals & Lighting	\$49,443	\$45,495	\$3,948	
Stormwater and Flood Control	\$57,617	\$45,495	\$12,122	
FD601 Water Fund	\$23,032			\$23,032
FD602 Sewer Fund	\$23,031			\$23,031
FD611 Parking Fund	\$181,803	\$164,033	\$17,770	
FD621Transit Fund	\$95,885	\$89,961	\$5,924	
Total	\$971,163	\$771,811	\$153,289	\$46,063

SCHEDULE 14.01

FACILITIES MAINTENANCE

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

SCHEDULE 14.01

FACILITIES MAINTENANCE

NATURE AND EXTENT OF SERVICE

CONTINUED

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

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	\$13,537	\$3,143	\$16,680	
1011501 - City Attorney	\$13,784	\$1,714	\$15,498	
1011021 - City Clerk	\$1,658	\$320	\$1,978	
1012000 - Finance	\$30,726	\$5,095	\$35,821	
1011101 - Network Services	\$31,820	\$2,642	\$34,462	
1011103 - Information Services	\$7,121	\$897	\$8,018	
1012006 - Finance Support Services	\$1,328	\$20	\$1,348	
1013001 - Human Resources	\$18,309	\$1,147	\$19,456	
1013003 - Wellness Program	\$124	\$781	\$905	
1015001 - Public Works Administration	\$65,536	\$8,691	\$74,227	
1015008 - Fleet		\$15,344	\$15,344	
8020000 - Insurance ISF Fund		\$43,765	\$43,765	
Total allocated additions:	<u>\$188,243</u>	<u>\$83,559</u>	<u>\$271,802</u>	<u>\$271,802</u>
Total to be allocated	<u>\$1,349,477</u>	<u>\$83,559</u>		<u>\$1,433,036</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	\$188,243	\$188,243								
Functional Cost	\$1,349,477	\$371,503	\$81,394	\$15,072	\$25,796	\$63,264	\$14,287	\$133,101	\$83,035	\$25,893
Reallocate Admin		(\$371,503)	\$30,919	\$5,725	\$9,799	\$24,032	\$5,427	\$50,561	\$31,543	\$9,836
Allocable Costs	\$1,349,477		\$112,313	\$20,797	\$35,595	\$87,296	\$19,714	\$183,662	\$114,578	\$35,729
1st Allocation	\$1,349,477		\$112,313	\$20,797	\$35,595	\$87,296	\$19,714	\$183,662	\$114,578	\$35,729
Additions: 2nd										
Other	\$83,559	\$83,559								
Functional Cost	\$83,559	\$83,559								
Reallocate Admin		(\$83,559)	\$6,954	\$1,288	\$2,204	\$5,405	\$1,221	\$11,372	\$7,095	\$2,212
Allocable Costs	\$83,559		\$6,954	\$1,288	\$2,204	\$5,405	\$1,221	\$11,372	\$7,095	\$2,212
2nd Allocation	\$83,559		\$6,954	\$1,288	\$2,204	\$5,405	\$1,221	\$11,372	\$7,095	\$2,212
Total allocated	\$1,433,036		\$119,267	\$22,085	\$37,799	\$92,701	\$20,935	\$195,034	\$121,673	\$37,941

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	\$9,120	\$1,003	\$193,538
Allocable Costs	\$33,127	\$3,643	\$703,023
1st Allocation	\$33,127	\$3,643	\$703,023
Additions: 2nd			
Other			
Functional Cost			
Reallocate Admin	\$2,051	\$226	\$43,531
Allocable Costs	\$2,051	\$226	\$43,531
2nd Allocation	\$2,051	\$226	\$43,531
Total allocated	\$35,178	\$3,869	\$746,554

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 %	\$8,390		\$8,390		\$8,390
City Council	2,502	19.925 %	\$22,379		\$22,379	\$5,538	\$27,917
Cultural Activities	110	0.876 %	\$984		\$984	\$243	\$1,227
Economic Development	100	0.796 %	\$894		\$894	\$221	\$1,115
Natural Resource Protection	214	1.704 %	\$1,914		\$1,914	\$474	\$2,388
City Attorney	550	4.380 %	\$4,919		\$4,919		\$4,919
City Clerk	906	7.215 %	\$8,103		\$8,103		\$8,103
Finance	3,537	28.168 %	\$31,636		\$31,636		\$31,636
Network Services	2,484	19.782 %	\$22,218		\$22,218		\$22,218
Human Resources	1,000	7.964 %	\$8,944		\$8,944		\$8,944
Insurance ISF Fund	135	1.075 %	\$1,207		\$1,207	\$299	\$1,506
FD208 Tourism Bid Fund	81	0.645 %	\$725		\$725	\$179	\$904
Total	12,557	100.000 %	\$112,313		\$112,313	\$6,954	\$119,267

(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 %	\$1,338		\$1,338		\$1,338
Development Review	820	4.713 %	\$980		\$980	\$91	\$1,071
Long Range Planning	820	4.713 %	\$980		\$980	\$91	\$1,071
Building and Safety	2,280	13.104 %	\$2,725		\$2,725	\$252	\$2,977
Public Works Administration	4,620	26.553 %	\$5,522		\$5,522		\$5,522
CIP Project Engineering	3,920	22.530 %	\$4,686		\$4,686	\$433	\$5,119
Transportation/Plan Engineering	100	0.575 %	\$120		\$120	\$11	\$131
Community Development Admin	3,600	20.691 %	\$4,303		\$4,303	\$398	\$4,701
FD621Transit Fund	120	0.690 %	\$143		\$143	\$12	\$155
Total	17,399	100.000 %	\$20,797		\$20,797	\$1,288	\$22,085

(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 %	\$7,113		\$7,113	\$646	\$7,759
Development Review	1,436	7.971 %	\$2,837		\$2,837	\$258	\$3,095
Long Range Planning	820	4.552 %	\$1,620		\$1,620	\$147	\$1,767
Building and Safety	2,280	12.656 %	\$4,505		\$4,505	\$409	\$4,914
Public Works Administration	4,620	25.645 %	\$9,128		\$9,128		\$9,128
Transportation/Plan Engineering	100	0.555 %	\$198		\$198	\$18	\$216
Information Services	1,119	6.211 %	\$2,211		\$2,211		\$2,211
FD621Transit Fund	120	0.666 %	\$237		\$237	\$22	\$259
CIP Project Engineering	3,920	21.761 %	\$7,746		\$7,746	\$704	\$8,450
Total	18,015	100.000 %	\$35,595		\$35,595	\$2,204	\$37,799

(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 %	\$10,533		\$10,533	\$652	\$11,185
Urban Forest Services	620	2.033 %	\$1,775		\$1,775	\$110	\$1,885
Streets Maintenance	6,850	22.459 %	\$19,606		\$19,606	\$1,214	\$20,820
Fleet	10,400	34.098 %	\$29,767		\$29,767	\$1,843	\$31,610
FD601 Water Fund	4,475	14.672 %	\$12,808		\$12,808	\$793	\$13,601
FD602 Sewer Fund	4,475	14.672 %	\$12,807		\$12,807	\$793	\$13,600
Total	<u>30,500</u>	<u>100.000 %</u>	<u>\$87,296</u>		<u>\$87,296</u>	<u>\$5,405</u>	<u>\$92,701</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 %	\$5,492		\$5,492	\$340	\$5,832
Urban Forest Services	120	4.286 %	\$845		\$845	\$52	\$897
Streets Maintenance	900	32.143 %	\$6,337		\$6,337	\$392	\$6,729
Fleet	100	3.571 %	\$704		\$704	\$44	\$748
FD601 Water Fund	450	16.071 %	\$3,168		\$3,168	\$196	\$3,364
FD602 Sewer Fund	450	16.072 %	\$3,168		\$3,168	\$197	\$3,365
Total	2,800	100.000 %	\$19,714		\$19,714	\$1,221	\$20,935

(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 %	\$7,166		\$7,166		\$7,166
Recreation Administration	700	1.517 %	\$2,787		\$2,787	\$180	\$2,967
Recreation Facilities	40,882	88.620 %	\$162,761		\$162,761	\$10,487	\$173,248
Youth Services	700	1.517 %	\$2,787		\$2,787	\$180	\$2,967
Community Services	700	1.517 %	\$2,787		\$2,787	\$180	\$2,967
Ranger Program	700	1.517 %	\$2,787		\$2,787	\$180	\$2,967
Traffic Signals & Lighting	650	1.410 %	\$2,587		\$2,587	\$165	\$2,752
Total	46,132	100.000 %	\$183,662		\$183,662	\$11,372	\$195,034

(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 %	\$42,103		\$42,103		\$42,103
Recreation Administration	5,486	63.254 %	\$72,475		\$72,475	\$7,095	\$79,570
Total	8,673	100.000 %	\$114,578		\$114,578	\$7,095	\$121,673

(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 %	\$35,729		\$35,729	\$2,212	\$37,941
Total	1	100.000 %	\$35,729		\$35,729	\$2,212	\$37,941

(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 %	\$16,564		\$16,564	\$1,026	\$17,590
FD602 Sewer Fund	50	50.000 %	\$16,563		\$16,563	\$1,025	\$17,588
Total	100	100.000 %	\$33,127		\$33,127	\$2,051	\$35,178

(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 %	\$3,643		\$3,643	\$226	\$3,869
Total	100	100.000 %	\$3,643		\$3,643	\$226	\$3,869

(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 %	\$9,289		\$9,289	\$632	\$9,921
Cultural Activities	110	0.058 %	\$408		\$408	\$28	\$436
Economic Development	100	0.053 %	\$371		\$371	\$25	\$396
Natural Resource Protection	214	0.113 %	\$795		\$795	\$54	\$849
City Attorney	550	0.290 %	\$2,042		\$2,042		\$2,042
City Clerk	906	0.478 %	\$3,364		\$3,364		\$3,364
Finance	3,537	1.868 %	\$13,132		\$13,132		\$13,132
Network Services	2,484	1.312 %	\$9,222		\$9,222		\$9,222
Human Resources	1,000	0.528 %	\$3,713		\$3,713		\$3,713
Insurance ISF Fund	135	0.071 %	\$501		\$501	\$34	\$535
Long Range Planning	820	0.433 %	\$3,044		\$3,044	\$207	\$3,251
Building and Safety	2,280	1.204 %	\$8,465		\$8,465	\$576	\$9,041
Public Works Administration	4,620	2.440 %	\$17,153		\$17,153		\$17,153
Fleet	10,400	5.492 %	\$38,612		\$38,612	\$2,626	\$41,238
City Administration	938	0.495 %	\$3,483		\$3,483		\$3,483
Transportation/Plan Engineering	100	0.053 %	\$371		\$371	\$25	\$396
Recreation Administration	700	0.370 %	\$2,599		\$2,599	\$177	\$2,776
Police Administration	5,550	2.931 %	\$20,606		\$20,606	\$1,401	\$22,007
Fire Administration	5,042	2.663 %	\$18,720		\$18,720	\$1,273	\$19,993
FD601 Water Fund	6,380	3.369 %	\$23,687		\$23,687	\$1,611	\$25,298
FD611 Parking Fund	7,025	3.710 %	\$26,082		\$26,082	\$1,774	\$27,856
FD602 Sewer Fund	6,380	3.369 %	\$23,687		\$23,687	\$1,611	\$25,298
FD621Transit Fund	120	0.063 %	\$446		\$446	\$30	\$476
Wellness Program	1,800	0.951 %	\$6,683		\$6,683		\$6,683
Community Development Admin	3,600	1.901 %	\$13,366		\$13,366	\$909	\$14,275
Development Review	1,436	0.758 %	\$5,331		\$5,331	\$363	\$5,694
Parks Maintenance	3,680	1.943 %	\$13,663		\$13,663	\$929	\$14,592
Urban Forest Services	620	0.327 %	\$2,302		\$2,302	\$157	\$2,459
Streets Maintenance	6,850	3.618 %	\$25,432		\$25,432	\$1,730	\$27,162
Traffic Signals & Lighting	650	0.343 %	\$2,413		\$2,413	\$164	\$2,577
Youth Services	700	0.370 %	\$2,599		\$2,599	\$177	\$2,776
Community Services	700	0.370 %	\$2,599		\$2,599	\$177	\$2,776
Ranger Program	700	0.370 %	\$2,599		\$2,599	\$177	\$2,776
Patrol	5,550	2.931 %	\$20,606		\$20,606	\$1,401	\$22,007
Investigations	5,550	2.931 %	\$20,606		\$20,606	\$1,401	\$22,007
Police Support Services	11,100	5.862 %	\$41,211		\$41,211	\$2,803	\$44,014
Neighborhood Services	5,550	2.931 %	\$20,606		\$20,606	\$1,401	\$22,007
Traffic Safety	5,550	2.931 %	\$20,606		\$20,606	\$1,401	\$22,007
Emergency Response	5,042	2.663 %	\$18,720		\$18,720	\$1,273	\$19,993
Hazard Prevention	5,042	2.663 %	\$18,720		\$18,720	\$1,273	\$19,993
Training Services	5,042	2.663 %	\$18,720		\$18,720	\$1,273	\$19,993

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 %	\$18,720		\$18,720	\$1,273	\$19,993
Disaster Assistance	5,042	2.663 %	\$18,720		\$18,720	\$1,273	\$19,993
Recreation Facilities	43,096	22.759 %	\$160,004		\$160,004	\$10,882	\$170,886
FD208 Tourism Bid Fund	81	0.043 %	\$301		\$301	\$20	\$321
Information Services	1,119	0.591 %	\$4,155		\$4,155		\$4,155
CIP Project Engineering	3,920	2.071 %	\$14,549		\$14,549	\$990	\$15,539
Total	189,355	100.000 %	\$703,023		\$703,023	\$43,531	\$746,554

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

Source: Build Maint Square Footage

Facilities Maintenance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Utilities/Janitoria</u> <u>I - City Hall</u>	<u>Utilities - 919</u> <u>Palm Street</u>	<u>Janitorial - 919</u> <u>Palm Street</u>	<u>Utilities - Corp</u> <u>Yard</u>	<u>Janitorial - Corp</u> <u>Yard</u>	<u>Utilities - Other</u>	<u>Janitorial - Other</u>	<u>Parking Facility</u> <u>Maintenance</u>
City Administration	\$11,873	\$8,390							
City Attorney	\$6,961	\$4,919							
City Clerk	\$11,467	\$8,103							
Finance	\$44,768	\$31,636							
Network Services	\$31,440	\$22,218							
Information Services	\$7,704		\$1,338	\$2,211					
Human Resources	\$12,657	\$8,944							
Wellness Program	\$55,952						\$7,166	\$42,103	
Public Works Administration	\$31,803		\$5,522	\$9,128					
Fleet	\$73,596				\$31,610	\$748			
CIP Project Engineering	\$29,108		\$5,119	\$8,450					
Transportation/Plan Engineering	\$743		\$131	\$216					
Insurance ISF Fund	\$2,041	\$1,506							
City Council	\$37,838	\$27,917							
Cultural Activities	\$1,663	\$1,227							
Economic Development	\$1,511	\$1,115							
Natural Resource Protection	\$3,237	\$2,388							
Community Development Admin	\$26,735		\$4,701	\$7,759					
Development Review	\$9,860		\$1,071	\$3,095					
Long Range Planning	\$6,089		\$1,071	\$1,767					
Building and Safety	\$16,932		\$2,977	\$4,914					
Parks Maintenance	\$31,609				\$11,185	\$5,832			
Urban Forest Services	\$5,241				\$1,885	\$897			
Streets Maintenance	\$54,711				\$20,820	\$6,729			
Traffic Signals & Lighting	\$5,329						\$2,752		
Recreation Administration	\$85,313						\$2,967	\$79,570	
Recreation Facilities	\$344,134						\$173,248		
Youth Services	\$5,743						\$2,967		
Community Services	\$5,743						\$2,967		
Ranger Program	\$5,743						\$2,967		
Police Administration	\$22,007								
Patrol	\$22,007								
Investigations	\$22,007								
Police Support Services	\$44,014								
Neighborhood Services	\$22,007								
Traffic Safety	\$22,007								
Fire Administration	\$19,993								
Emergency Response	\$19,993								
Hazard Prevention	\$19,993								
Training Services	\$19,993								

Facilities Maintenance
Departmental Cost
Allocation Summary

	<u>Utility Fund</u> <u>Facilities</u> <u>Maintenance</u>	<u>Transit Facilities</u> <u>Maintenance</u>	<u>Building</u> <u>Maintenance</u>
City Administration			\$3,483
City Attorney			\$2,042
City Clerk			\$3,364
Finance			\$13,132
Network Services			\$9,222
Information Services			\$4,155
Human Resources			\$3,713
Wellness Program			\$6,683
Public Works Administration			\$17,153
Fleet			\$41,238
CIP Project Engineering			\$15,539
Transportation/Plan Engineering			\$396
Insurance ISF Fund			\$535
City Council			\$9,921
Cultural Activities			\$436
Economic Development			\$396
Natural Resource Protection			\$849
Community Development Admin			\$14,275
Development Review			\$5,694
Long Range Planning			\$3,251
Building and Safety			\$9,041
Parks Maintenance			\$14,592
Urban Forest Services			\$2,459
Streets Maintenance			\$27,162
Traffic Signals & Lighting			\$2,577
Recreation Administration			\$2,776
Recreation Facilities			\$170,886
Youth Services			\$2,776
Community Services			\$2,776
Ranger Program			\$2,776
Police Administration			\$22,007
Patrol			\$22,007
Investigations			\$22,007
Police Support Services			\$44,014
Neighborhood Services			\$22,007
Traffic Safety			\$22,007
Fire Administration			\$19,993
Emergency Response			\$19,993
Hazard Prevention			\$19,993
Training Services			\$19,993

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	\$19,993								
Disaster Assistance	\$19,993								
FD208 Tourism Bid Fund	\$1,225	\$904							
FD601 Water Fund	\$59,853				\$13,601	\$3,364			
FD602 Sewer Fund	\$59,851				\$13,600	\$3,365			
FD611 Parking Fund	\$65,797								\$37,941
FD621Transit Fund	\$4,759		\$155	\$259					
Total	\$1,433,036	\$119,267	\$22,085	\$37,799	\$92,701	\$20,935	\$195,034	\$121,673	\$37,941

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			\$19,993
Disaster Assistance			\$19,993
FD208 Tourism Bid Fund			\$321
FD601 Water Fund	\$17,590		\$25,298
FD602 Sewer Fund	\$17,588		\$25,298
FD611 Parking Fund			\$27,856
FD621Transit Fund		\$3,869	\$476
Total	\$35,178	\$3,869	\$746,554

SCHEDULE 15.01

FLEET

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

- **Fleet** – Costs are allocated to users of the rolling stock based on the number of pieces of equipment used by a department/fund and the type of equipment used. A Vehicle Equivalent Unit 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	\$11,126	\$2,584	\$13,710	
1011501 - City Attorney	\$11,329	\$1,410	\$12,739	
1011021 - City Clerk	\$1,492	\$288	\$1,780	
1012000 - Finance	\$30,328	\$4,772	\$35,100	
1011101 - Network Services	\$22,385	\$1,993	\$24,378	
1011103 - Information Services	\$6,409	\$807	\$7,216	
1012006 - Finance Support Services	\$1,092	\$17	\$1,109	
1013001 - Human Resources	\$16,401	\$1,028	\$17,429	
1013003 - Wellness Program	\$111	\$703	\$814	
1015001 - Public Works Administration	\$53,563	\$7,103	\$60,666	
1015005 - Facilities Maintenance	\$69,083	\$4,513	\$73,596	
8020000 - Insurance ISF Fund		\$39,117	\$39,117	
Total allocated additions:	<u>\$223,810</u>	<u>\$64,335</u>	<u>\$288,145</u>	<u>\$288,145</u>
Total to be allocated	<u>\$1,235,779</u>	<u>\$64,335</u>		<u>\$1,300,114</u>

	Fleet	
	Schedule of costs to be allocated by function	
	Total	Fleet
	General & Admin	
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	\$223,810	\$223,810
Functional Cost	\$1,235,779	\$1,011,969
Reallocate Admin		\$223,810
Allocable Costs	\$1,235,779	\$1,235,779
1st Allocation	\$1,235,779	\$1,235,779
Additions: 2nd		
Other	\$64,335	\$64,335
Functional Cost	\$64,335	\$64,335
Reallocate Admin		\$64,335
Allocable Costs	\$64,335	\$64,335
2nd Allocation	\$64,335	\$64,335
Total allocated	\$1,300,114	\$1,300,114

	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 %	\$10,623		\$10,623	\$565	\$11,188
Network Services	7	0.669 %	\$8,262		\$8,262		\$8,262
Golf Course	30	2.865 %	\$35,409		\$35,409	\$1,885	\$37,294
Ranger Program	42	4.011 %	\$49,573		\$49,573	\$2,639	\$52,212
Investigations	57	5.444 %	\$67,277		\$67,277	\$3,581	\$70,858
Patrol	130	12.416 %	\$153,440		\$153,440	\$8,168	\$161,608
Traffic Safety	30	2.865 %	\$35,409		\$35,409	\$1,885	\$37,294
Police Administration	18	1.719 %	\$21,245		\$21,245	\$1,131	\$22,376
Facilities Maintenance	13	1.242 %	\$15,344		\$15,344		\$15,344
FD611 Parking Fund	9	0.860 %	\$10,623		\$10,623	\$565	\$11,188
Parks Maintenance	113	10.793 %	\$133,374		\$133,374	\$7,099	\$140,473
Traffic Signals & Lighting	16	1.528 %	\$18,885		\$18,885	\$1,005	\$19,890
Stormwater and Flood Control	22	2.101 %	\$25,967		\$25,967	\$1,382	\$27,349
Streets Maintenance	205	19.580 %	\$241,962		\$241,962	\$12,880	\$254,842
Transportation/Plan Engineering	6	0.573 %	\$7,082		\$7,082	\$377	\$7,459
Urban Forest Services	26	2.483 %	\$30,688		\$30,688	\$1,634	\$32,322
FD705 Whale Rock Fund	18	1.719 %	\$21,245		\$21,245	\$1,131	\$22,376
FD601 Water Fund	88	8.405 %	\$103,867		\$103,867	\$5,529	\$109,396
FD602 Sewer Fund	140	13.372 %	\$165,243		\$165,243	\$8,796	\$174,039
Neighborhood Services	6	0.573 %	\$7,082		\$7,082	\$377	\$7,459
Natural Resource Protection	3	0.287 %	\$3,541		\$3,541	\$188	\$3,729
City Administration	3	0.287 %	\$3,541		\$3,541		\$3,541
Swim Center Maintenance	4	0.382 %	\$4,721		\$4,721	\$251	\$4,972
Recreation Administration	5	0.478 %	\$5,902		\$5,902	\$314	\$6,216
All Other	31	2.961 %	\$36,589		\$36,589	\$1,948	\$38,537
CIP Project Engineering	8	0.764 %	\$9,442		\$9,442	\$503	\$9,945
Development Review	4	0.382 %	\$4,721		\$4,721	\$251	\$4,972
Police Support Services	4	0.381 %	\$4,722		\$4,722	\$251	\$4,973
Total	1,047	100.000 %	\$1,235,779		\$1,235,779	\$64,335	\$1,300,114

(A) Alloc basis:

Count of Vehicle Equivalent Unit by Department/Division

Source:

Fleet Master spreadsheet

Fleet
Departmental Cost
Allocation Summary

	Total	Fleet
City Administration	\$3,541	\$3,541
Network Services	\$8,262	\$8,262
Facilities Maintenance	\$15,344	\$15,344
CIP Project Engineering	\$9,945	\$9,945
Transportation/Plan Engineering	\$7,459	\$7,459
Natural Resource Protection	\$3,729	\$3,729
Development Review	\$4,972	\$4,972
Building and Safety	\$11,188	\$11,188
Parks Maintenance	\$140,473	\$140,473
Swim Center Maintenance	\$4,972	\$4,972
Urban Forest Services	\$32,322	\$32,322
Streets Maintenance	\$254,842	\$254,842
Traffic Signals & Lighting	\$19,890	\$19,890
Stormwater and Flood Control	\$27,349	\$27,349
Recreation Administration	\$6,216	\$6,216
Ranger Program	\$52,212	\$52,212
Golf Course	\$37,294	\$37,294
Police Administration	\$22,376	\$22,376
Patrol	\$161,608	\$161,608
Investigations	\$70,858	\$70,858
Police Support Services	\$4,973	\$4,973
Neighborhood Services	\$7,459	\$7,459
Traffic Safety	\$37,294	\$37,294
FD601 Water Fund	\$109,396	\$109,396
FD602 Sewer Fund	\$174,039	\$174,039
FD611 Parking Fund	\$11,188	\$11,188
FD705 Whale Rock Fund	\$22,376	\$22,376
All Other	\$38,537	\$38,537
Total	\$1,300,114	\$1,300,114

SCHEDULE 16.01

CIP PROJECT ENGINEERING

NATURE AND EXTENT OF SERVICE

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

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

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

CIP Project Engineering
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$2,269,244			\$2,269,244
Allocated additions:				
10000000 - Building Charge	\$16,839		\$16,839	
1011001 - City Administration	\$24,949	\$5,793	\$30,742	
1011501 - City Attorney	\$25,403	\$3,160	\$28,563	
1011021 - City Clerk	\$4,975	\$961	\$5,936	
1012000 - Finance	\$33,918	\$6,280	\$40,198	
1011101 - Network Services	\$74,944	\$6,449	\$81,393	
1011103 - Information Services	\$21,364	\$2,691	\$24,055	
1012006 - Finance Support Services	\$2,448	\$37	\$2,485	
1013001 - Human Resources	\$53,782	\$3,367	\$57,149	
1013003 - Wellness Program	\$371	\$2,343	\$2,714	
1015001 - Public Works Administration	\$66,315	\$8,795	\$75,110	
1015005 - Facilities Maintenance	\$26,981	\$2,127	\$29,108	
1015008 - Fleet	\$9,442	\$503	\$9,945	
8020000 - Insurance ISF Fund		\$127,272	\$127,272	
Total allocated additions:	<u>\$361,731</u>	<u>\$169,778</u>	<u>\$531,509</u>	<u>\$531,509</u>
Total to be allocated	<u>\$2,630,975</u>	<u>\$169,778</u>		<u>\$2,800,753</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	\$361,731	\$361,731			
Functional Cost	\$2,630,975	\$361,731	\$162,932	\$1,375,615	\$730,697
Reallocate Admin		(\$361,731)	\$25,972	\$219,281	\$116,478
Allocable Costs	\$2,630,975		\$188,904	\$1,594,896	\$847,175
Unallocated	(\$1,783,800)		(\$188,904)	(\$1,594,896)	
1st Allocation	\$847,175				\$847,175
Additions: 2nd					
Other	\$169,778	\$169,778			
Functional Cost	\$169,778	\$169,778			
Reallocate Admin		(\$169,778)	\$12,190	\$102,919	\$54,669
Allocable Costs	\$169,778		\$12,190	\$102,919	\$54,669
Unallocated	(\$115,109)		(\$12,190)	(\$102,919)	
2nd Allocation	\$54,669				\$54,669
Total allocated	\$901,844				\$901,844

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 %	\$212,320		\$212,320	\$13,701	\$226,021
FD403 Info Tech Replacement Fund	201	6.242 %	\$52,883		\$52,883	\$3,413	\$56,296
FD507 Transportation Impact Fee Fund	724	22.484 %	\$190,483		\$190,483	\$12,292	\$202,775
FD404 Major Facility Replacement Fund	463	14.379 %	\$121,814		\$121,814	\$7,861	\$129,675
FD602 Sewer Fund	344	10.683 %	\$90,506		\$90,506	\$5,840	\$96,346
FD611 Parking Fund	520	16.149 %	\$136,811		\$136,811	\$8,829	\$145,640
FD621Transit Fund	161	5.001 %	\$42,358		\$42,358	\$2,733	\$45,091
Total	3,220	100.000 %	\$847,175		\$847,175	\$54,669	\$901,844

(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	\$56,296	\$56,296
FD404 Major Facility Replacement Fund	\$129,675	\$129,675
FD507 Transportation Impact Fee Fund	\$202,775	\$202,775
FD601 Water Fund	\$226,021	\$226,021
FD602 Sewer Fund	\$96,346	\$96,346
FD611 Parking Fund	\$145,640	\$145,640
FD621Transit Fund	\$45,091	\$45,091
Total	\$901,844	\$901,844

SCHEDULE 17.01

TRANSPORTATION PLAN/ENGINEERING

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

Transportation/Plan Engineering
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$891,289			\$891,289
Allocated additions:				
10000000 - Building Charge	\$430		\$430	
1011001 - City Administration	\$9,800	\$2,276	\$12,076	
1011501 - City Attorney	\$9,978	\$1,241	\$11,219	
1011021 - City Clerk	\$1,990	\$384	\$2,374	
1012000 - Finance	\$13,874	\$2,528	\$16,402	
1011101 - Network Services	\$37,830	\$3,391	\$41,221	
1011103 - Information Services	\$8,546	\$1,077	\$9,623	
1012006 - Finance Support Services	\$962	\$15	\$977	
1013001 - Human Resources	\$21,499	\$1,346	\$22,845	
1013003 - Wellness Program	\$149	\$937	\$1,086	
1015001 - Public Works Administration	\$50,627	\$6,714	\$57,341	
1015005 - Facilities Maintenance	\$689	\$54	\$743	
1015008 - Fleet	\$7,082	\$377	\$7,459	
8020000 - Insurance ISF Fund		\$50,862	\$50,862	
Total allocated additions:	<u>\$163,456</u>	<u>\$71,202</u>	<u>\$234,658</u>	<u>\$234,658</u>
Total to be allocated	<u>\$1,054,745</u>	<u>\$71,202</u>		<u>\$1,125,947</u>

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	\$163,456	\$163,456					
Functional Cost	\$1,054,745	\$163,456	\$588,250	\$26,738	\$17,826	\$178,258	\$80,217
Reallocate Admin		(\$163,456)	\$107,881	\$4,904	\$3,269	\$32,691	\$14,711
Allocable Costs	\$1,054,745		\$696,131	\$31,642	\$21,095	\$210,949	\$94,928
Unallocated	(\$696,131)		(\$696,131)				
1st Allocation	\$358,614			\$31,642	\$21,095	\$210,949	\$94,928
Additions: 2nd							
Other	\$71,202	\$71,202					
Functional Cost	\$71,202	\$71,202					
Reallocate Admin		(\$71,202)	\$46,993	\$2,136	\$1,424	\$14,240	\$6,409
Allocable Costs	\$71,202		\$46,993	\$2,136	\$1,424	\$14,240	\$6,409
Unallocated	(\$46,993)		(\$46,993)				
2nd Allocation	\$24,209			\$2,136	\$1,424	\$14,240	\$6,409
Total allocated	\$382,823			\$33,778	\$22,519	\$225,189	\$101,337

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 %	\$31,642		\$31,642	\$2,136	\$33,778
Total	100	100.000 %	\$31,642		\$31,642	\$2,136	\$33,778

(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 %	\$21,095		\$21,095	\$1,424	\$22,519
Total	100	100.000 %	\$21,095		\$21,095	\$1,424	\$22,519

(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 %	\$210,949		\$210,949	\$14,240	\$225,189
Total	100	100.000 %	\$210,949		\$210,949	\$14,240	\$225,189

(A) Alloc basis: Direct Allocation to Development Review

Source:

Transportation/Plan Engineering

Detail allocation of

Long Range Plan

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Long Range Planning	100	100.000 %	\$94,928		\$94,928	\$6,409	\$101,337
Total	100	100.000 %	\$94,928		\$94,928	\$6,409	\$101,337

(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	\$225,189			\$225,189	
Long Range Planning	\$101,337				\$101,337
FD611 Parking Fund	\$33,778	\$33,778			
FD621Transit Fund	<u>\$22,519</u>		<u>\$22,519</u>		
Total	\$382,823	<u>\$33,778</u>	<u>\$22,519</u>	<u>\$225,189</u>	<u>\$101,337</u>

SCHEDULE 18.01

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	\$29,959	\$6,934	\$36,893	
1011501 - City Attorney	\$35,881	\$4,459	\$40,340	
1012000 - Finance	\$41,547	\$9,460	\$51,007	
1012006 - Finance Support Services	\$3,626	\$55	\$3,681	
1013002 - Risk Management	\$1,836	\$36	\$1,872	
1015005 - Facilities Maintenance	\$1,708	\$333	\$2,041	
Total allocated additions:	<u>\$114,951</u>	<u>\$21,277</u>	<u>\$136,228</u>	<u>\$136,228</u>
Total to be allocated	<u>\$3,476,386</u>	<u>\$21,277</u>		<u>\$3,497,663</u>

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

Insurance ISF Fund
Schedule of costs to be
allocated by function

	<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	\$1,836		\$1,836			
Other	\$113,115	\$113,115				
Functional Cost	\$3,476,386	\$113,115	\$1,139,452	\$2,031,611	\$7,506	\$184,702
Reallocate Admin		(\$113,115)	\$38,282	\$68,365	\$253	\$6,215
Allocable Costs	\$3,476,386		\$1,177,734	\$2,099,976	\$7,759	\$190,917
1st Allocation	\$3,476,386		\$1,177,734	\$2,099,976	\$7,759	\$190,917
Additions: 2nd						
Risk Management	\$36		\$36			
Other	\$21,241	\$21,241				
Functional Cost	\$21,277	\$21,241	\$36			
Reallocate Admin		(\$21,241)	\$7,189	\$12,838	\$47	\$1,167
Allocable Costs	\$21,277		\$7,225	\$12,838	\$47	\$1,167
2nd Allocation	\$21,277		\$7,225	\$12,838	\$47	\$1,167
Total allocated	\$3,497,663		\$1,184,959	\$2,112,814	\$7,806	\$192,084

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 %	\$8,686		\$8,686	\$67	\$8,753
Facilities Maintenance	500	1.229 %	\$14,477		\$14,477		\$14,477
Streets Maintenance	1,100	2.704 %	\$31,849		\$31,849	\$246	\$32,095
Stormwater and Flood Control	614	1.509 %	\$17,777		\$17,777	\$138	\$17,915
Traffic Signals & Lighting	200	0.492 %	\$5,791		\$5,791	\$45	\$5,836
Transportation/Plan Engineering	600	1.475 %	\$17,372		\$17,372		\$17,372
Recreation Administration	400	0.983 %	\$11,581		\$11,581	\$90	\$11,671
Recreation Facilities	100	0.246 %	\$2,895		\$2,895	\$22	\$2,917
Youth Services	200	0.492 %	\$5,791		\$5,791	\$45	\$5,836
Community Services	200	0.492 %	\$5,791		\$5,791	\$45	\$5,836
Ranger Program	300	0.738 %	\$8,686		\$8,686	\$67	\$8,753
Aquatics	100	0.246 %	\$2,895		\$2,895	\$22	\$2,917
Golf Course	400	0.983 %	\$11,581		\$11,581	\$90	\$11,671
Police Administration	650	1.598 %	\$18,820		\$18,820	\$146	\$18,966
Patrol	4,300	10.571 %	\$124,499		\$124,499	\$963	\$125,462
Investigations	1,700	4.179 %	\$49,221		\$49,221	\$381	\$49,602
Police Support Services	1,900	4.671 %	\$55,011		\$55,011	\$426	\$55,437
Neighborhood Services	100	0.246 %	\$2,895		\$2,895	\$22	\$2,917
Traffic Safety	400	0.983 %	\$11,581		\$11,581	\$90	\$11,671
Fire Administration	400	0.983 %	\$11,581		\$11,581	\$90	\$11,671
Emergency Response	4,500	11.063 %	\$130,290		\$130,290	\$1,008	\$131,298
Hazard Prevention	550	1.352 %	\$15,924		\$15,924	\$123	\$16,047
FD601 Water Fund	3,209	7.889 %	\$92,911		\$92,911	\$719	\$93,630
FD602 Sewer Fund	3,269	8.036 %	\$94,648		\$94,648	\$732	\$95,380
FD621Transit Fund	300	0.738 %	\$8,686		\$8,686	\$67	\$8,753
FD705 Whale Rock Fund	400	0.983 %	\$11,581		\$11,581	\$90	\$11,671
City Administration	400	0.983 %	\$11,581		\$11,581		\$11,581
Economic Development	100	0.246 %	\$2,895		\$2,895	\$22	\$2,917
Natural Resource Protection	300	0.738 %	\$8,686		\$8,686	\$67	\$8,753
Community Promotion	25	0.061 %	\$724		\$724	\$6	\$730
City Attorney	300	0.738 %	\$8,686		\$8,686		\$8,686
City Clerk	400	0.983 %	\$11,581		\$11,581		\$11,581
Finance	1,300	3.196 %	\$37,639		\$37,639		\$37,639
Network Services	750	1.844 %	\$21,715		\$21,715		\$21,715
Information Services	825	2.028 %	\$23,886		\$23,886		\$23,886
Human Resources	600	1.475 %	\$17,372		\$17,372		\$17,372
Community Development Admin	500	1.229 %	\$14,477		\$14,477	\$112	\$14,589
Building and Safety	1,150	2.827 %	\$33,296		\$33,296	\$258	\$33,554
Public Works Administration	600	1.475 %	\$17,372		\$17,372		\$17,372
Parks Maintenance	1,200	2.950 %	\$34,744		\$34,744	\$269	\$35,013
Swim Center Maintenance	100	0.246 %	\$2,895		\$2,895	\$22	\$2,917

Insurance ISF Fund
Detail allocation of
Risk Management

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fire Apparatus Service	200	0.492 %	\$5,791		\$5,791	\$45	\$5,836
Fleet	450	1.106 %	\$13,029		\$13,029		\$13,029
FD611 Parking Fund	900	2.213 %	\$26,058		\$26,058	\$202	\$26,260
CIP Project Engineering	1,500	3.688 %	\$43,430		\$43,430		\$43,430
Development Review	1,300	3.196 %	\$37,639		\$37,639	\$291	\$37,930
City Council	500	1.229 %	\$14,477		\$14,477	\$112	\$14,589
Tourism and Bid Promotion	175	0.430 %	\$5,067		\$5,067	\$39	\$5,106
Community Services Group	200	0.492 %	\$5,791		\$5,791		\$5,791
Housing Policy/Homelessness	100	0.246 %	\$2,895		\$2,895	\$22	\$2,917
Solid Waste Recycling	110	0.270 %	\$3,188		\$3,188	\$24	\$3,212
Total	40,677	100.000 %	\$1,177,734		\$1,177,734	\$7,225	\$1,184,959

(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 %	\$15,488		\$15,488	\$119	\$15,607
Facilities Maintenance	500	1.229 %	\$25,813		\$25,813		\$25,813
Streets Maintenance	1,100	2.704 %	\$56,788		\$56,788	\$438	\$57,226
Stormwater and Flood Control	614	1.509 %	\$31,698		\$31,698	\$244	\$31,942
Traffic Signals & Lighting	200	0.492 %	\$10,325		\$10,325	\$80	\$10,405
Transportation/Plan Engineering	600	1.475 %	\$30,975		\$30,975		\$30,975
Recreation Administration	400	0.983 %	\$20,650		\$20,650	\$159	\$20,809
Recreation Facilities	100	0.246 %	\$5,163		\$5,163	\$40	\$5,203
Youth Services	200	0.492 %	\$10,325		\$10,325	\$80	\$10,405
Community Services	200	0.492 %	\$10,325		\$10,325	\$80	\$10,405
Ranger Program	300	0.738 %	\$15,488		\$15,488	\$119	\$15,607
Aquatics	100	0.246 %	\$5,163		\$5,163	\$40	\$5,203
Golf Course	400	0.983 %	\$20,650		\$20,650	\$159	\$20,809
Police Administration	650	1.598 %	\$33,557		\$33,557	\$259	\$33,816
Patrol	4,300	10.571 %	\$221,990		\$221,990	\$1,712	\$223,702
Investigations	1,700	4.179 %	\$87,764		\$87,764	\$677	\$88,441
Police Support Services	1,900	4.671 %	\$98,089		\$98,089	\$756	\$98,845
Neighborhood Services	100	0.246 %	\$5,163		\$5,163	\$40	\$5,203
Traffic Safety	400	0.983 %	\$20,650		\$20,650	\$159	\$20,809
Fire Administration	400	0.983 %	\$20,650		\$20,650	\$159	\$20,809
Emergency Response	4,500	11.063 %	\$232,315		\$232,315	\$1,791	\$234,106
Hazard Prevention	550	1.352 %	\$28,394		\$28,394	\$219	\$28,613
FD601 Water Fund	3,209	7.889 %	\$165,667		\$165,667	\$1,277	\$166,944
FD602 Sewer Fund	3,269	8.036 %	\$168,764		\$168,764	\$1,301	\$170,065
FD621Transit Fund	300	0.738 %	\$15,488		\$15,488	\$119	\$15,607
FD705 Whale Rock Fund	400	0.983 %	\$20,650		\$20,650	\$159	\$20,809
City Administration	400	0.983 %	\$20,650		\$20,650		\$20,650
Economic Development	100	0.246 %	\$5,163		\$5,163	\$40	\$5,203
Natural Resource Protection	300	0.738 %	\$15,488		\$15,488	\$119	\$15,607
Community Promotion	25	0.061 %	\$1,291		\$1,291	\$10	\$1,301
City Attorney	300	0.738 %	\$15,488		\$15,488		\$15,488
City Clerk	400	0.983 %	\$20,650		\$20,650		\$20,650
Finance	1,300	3.196 %	\$67,113		\$67,113		\$67,113
Network Services	750	1.844 %	\$38,719		\$38,719		\$38,719
Information Services	825	2.028 %	\$42,591		\$42,591		\$42,591
Human Resources	600	1.475 %	\$30,975		\$30,975		\$30,975
Community Development Admin	500	1.229 %	\$25,813		\$25,813	\$199	\$26,012
Building and Safety	1,150	2.827 %	\$59,369		\$59,369	\$458	\$59,827
Public Works Administration	600	1.475 %	\$30,975		\$30,975		\$30,975
Parks Maintenance	1,200	2.950 %	\$61,951		\$61,951	\$478	\$62,429
Swim Center Maintenance	100	0.246 %	\$5,163		\$5,163	\$40	\$5,203

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
Fire Apparatus Service	200	0.492 %	\$10,325		\$10,325	\$80	\$10,405
Fleet	450	1.106 %	\$23,232		\$23,232		\$23,232
FD611 Parking Fund	900	2.213 %	\$46,463		\$46,463	\$358	\$46,821
CIP Project Engineering	1,500	3.688 %	\$77,438		\$77,438		\$77,438
Development Review	1,300	3.196 %	\$67,113		\$67,113	\$517	\$67,630
City Council	500	1.229 %	\$25,813		\$25,813	\$199	\$26,012
Tourism and Bid Promotion	175	0.430 %	\$9,034		\$9,034	\$70	\$9,104
Community Services Group	200	0.492 %	\$10,325		\$10,325		\$10,325
Housing Policy/Homelessness	100	0.246 %	\$5,163		\$5,163	\$40	\$5,203
Solid Waste Recycling	110	0.270 %	\$5,679		\$5,679	\$44	\$5,723
Total	40,677	100.000 %	\$2,099,976		\$2,099,976	\$12,838	\$2,112,814

(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 %	\$695		\$695	\$4	\$699
FD602 Sewer Fund	32,727	91.037 %	\$7,064		\$7,064	\$43	\$7,107
Total	35,949	100.000 %	\$7,759		\$7,759	\$47	\$7,806

(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	\$4	\$493
Cultural Activities	332,351	0.491 %	\$938		\$938	\$8	\$946
Economic Development	588,878	0.870 %	\$1,662		\$1,662	\$13	\$1,675
Natural Resource Protection	646,613	0.956 %	\$1,825		\$1,825	\$15	\$1,840
Community Promotion	417,721	0.617 %	\$1,179		\$1,179	\$9	\$1,188
City Attorney	964,100	1.425 %	\$2,721		\$2,721		\$2,721
City Clerk	567,513	0.839 %	\$1,602		\$1,602		\$1,602
Finance	1,795,348	2.654 %	\$5,067		\$5,067		\$5,067
Network Services	2,856,721	4.223 %	\$8,062		\$8,062		\$8,062
Information Services	1,105,991	1.635 %	\$3,121		\$3,121		\$3,121
Finance Support Services	133,712	0.198 %	\$377		\$377		\$377
Human Resources	1,363,656	2.016 %	\$3,848		\$3,848		\$3,848
Wellness Program	9,226	0.014 %	\$26		\$26		\$26
Community Development Admin	901,725	1.333 %	\$2,545		\$2,545	\$20	\$2,565
Commissions & Committees	15,291	0.023 %	\$43		\$43		\$43
Development Review	2,507,040	3.706 %	\$7,075		\$7,075	\$57	\$7,132
Building and Safety	2,506,262	3.705 %	\$7,073		\$7,073	\$57	\$7,130
Public Works Administration	606,828	0.897 %	\$1,713		\$1,713		\$1,713
Parks Maintenance	2,926,873	4.327 %	\$8,260		\$8,260	\$66	\$8,326
Swim Center Maintenance	449,101	0.664 %	\$1,267		\$1,267	\$10	\$1,277
Urban Forest Services	449,130	0.664 %	\$1,268		\$1,268	\$10	\$1,278
Facilities Maintenance	1,231,266	1.820 %	\$3,475		\$3,475		\$3,475
Streets Maintenance	1,313,626	1.942 %	\$3,707		\$3,707	\$30	\$3,737
Stormwater and Flood Control	944,270	1.396 %	\$2,665		\$2,665	\$21	\$2,686
Traffic Signals & Lighting	553,073	0.818 %	\$1,561		\$1,561	\$13	\$1,574
Fleet	1,011,969	1.496 %	\$2,856		\$2,856		\$2,856
City Administration	1,115,952	1.650 %	\$3,149		\$3,149		\$3,149
Transportation/Plan Engineering	891,289	1.318 %	\$2,515		\$2,515		\$2,515
Recreation Administration	759,597	1.123 %	\$2,144		\$2,144	\$17	\$2,161
Recreation Facilities	234,614	0.347 %	\$662		\$662	\$5	\$667
Youth Services	971,662	1.436 %	\$2,742		\$2,742	\$22	\$2,764
Community Services	384,912	0.569 %	\$1,086		\$1,086	\$9	\$1,095
Ranger Program	508,601	0.752 %	\$1,435		\$1,435	\$12	\$1,447
Aquatics	579,746	0.857 %	\$1,636		\$1,636	\$13	\$1,649
Golf Course	599,587	0.886 %	\$1,692		\$1,692	\$14	\$1,706
Police Administration	1,469,923	2.173 %	\$4,148		\$4,148	\$33	\$4,181
Patrol	9,753,373	14.417 %	\$27,525		\$27,525	\$221	\$27,746
Investigations	2,923,797	4.322 %	\$8,251		\$8,251	\$66	\$8,317
Police Support Services	2,381,005	3.520 %	\$6,720		\$6,720	\$54	\$6,774
Neighborhood Services	228,265	0.337 %	\$644		\$644	\$5	\$649
Traffic Safety	862,135	1.274 %	\$2,433		\$2,433	\$20	\$2,453

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 %	\$3,552		\$3,552	\$29	\$3,581
Emergency Response	11,494,300	16.991 %	\$32,439		\$32,439	\$261	\$32,700
Hazard Prevention	735,525	1.087 %	\$2,076		\$2,076	\$17	\$2,093
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 %	\$1,064		\$1,064	\$9	\$1,073
Finance Non Departmental	292,146	0.432 %	\$824		\$824	\$7	\$831
Human Relations	579,489	0.857 %	\$1,635		\$1,635	\$13	\$1,648
CIP Project Engineering	2,269,244	3.354 %	\$6,404		\$6,404		\$6,404
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	\$3	\$340
Parking Admin	9,386	0.012 %	\$27		\$27		\$27
Total	67,649,766	100.000 %	\$190,917		\$190,917	\$1,167	\$192,084

(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 Administration	\$35,380	\$11,581	\$20,650		\$3,149
Community Services Group	\$17,008	\$5,791	\$10,325		\$892
City Attorney	\$26,895	\$8,686	\$15,488		\$2,721
City Clerk	\$33,833	\$11,581	\$20,650		\$1,602
Finance	\$109,819	\$37,639	\$67,113		\$5,067
Network Services	\$68,496	\$21,715	\$38,719		\$8,062
Information Services	\$69,598	\$23,886	\$42,591		\$3,121
Finance Support Services	\$377				\$377
Human Resources	\$52,195	\$17,372	\$30,975		\$3,848
Risk Management	\$5				\$5
Wellness Program	\$26				\$26
Public Works Administration	\$50,060	\$17,372	\$30,975		\$1,713
Facilities Maintenance	\$43,765	\$14,477	\$25,813		\$3,475
Fleet	\$39,117	\$13,029	\$23,232		\$2,856
CIP Project Engineering	\$127,272	\$43,430	\$77,438		\$6,404
Transportation/Plan Engineering	\$50,862	\$17,372	\$30,975		\$2,515
City Council	\$41,094	\$14,589	\$26,012		\$493
Cultural Activities	\$946				\$946
Economic Development	\$9,795	\$2,917	\$5,203		\$1,675
Natural Resource Protection	\$26,200	\$8,753	\$15,607		\$1,840
Tourism and Bid Promotion	\$14,210	\$5,106	\$9,104		
Community Promotion	\$3,219	\$730	\$1,301		\$1,188
Finance Non Departmental	\$831				\$831
Community Development Admin	\$43,166	\$14,589	\$26,012		\$2,565
Commissions & Committees	\$43				\$43
Development Review	\$112,692	\$37,930	\$67,630		\$7,132
Building and Safety	\$100,511	\$33,554	\$59,827		\$7,130
Human Relations	\$1,648				\$1,648
Housing Policy/Homelessness	\$8,120	\$2,917	\$5,203		
Parks Maintenance	\$105,768	\$35,013	\$62,429		\$8,326
Swim Center Maintenance	\$9,397	\$2,917	\$5,203		\$1,277
Urban Forest Services	\$25,638	\$8,753	\$15,607		\$1,278
Streets Maintenance	\$93,058	\$32,095	\$57,226		\$3,737
Traffic Signals & Lighting	\$17,815	\$5,836	\$10,405		\$1,574
Parking Admin	\$27				\$27
Stormwater and Flood Control	\$52,543	\$17,915	\$31,942		\$2,686
Water Administration/Engineering	\$5				\$5
Solid Waste Recycling	\$9,275	\$3,212	\$5,723		\$340
Recreation Administration	\$34,641	\$11,671	\$20,809		\$2,161
Recreation Facilities	\$8,787	\$2,917	\$5,203		\$667

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	\$19,005	\$5,836	\$10,405		\$2,764
Community Services	\$17,336	\$5,836	\$10,405		\$1,095
Ranger Program	\$25,807	\$8,753	\$15,607		\$1,447
Aquatics	\$9,769	\$2,917	\$5,203		\$1,649
Golf Course	\$34,186	\$11,671	\$20,809		\$1,706
Police Administration	\$56,963	\$18,966	\$33,816		\$4,181
Patrol	\$376,910	\$125,462	\$223,702		\$27,746
Investigations	\$146,360	\$49,602	\$88,441		\$8,317
Police Support Services	\$161,056	\$55,437	\$98,845		\$6,774
Neighborhood Services	\$8,769	\$2,917	\$5,203		\$649
Traffic Safety	\$34,933	\$11,671	\$20,809		\$2,453
Fire Administration	\$36,061	\$11,671	\$20,809		\$3,581
Emergency Response	\$398,104	\$131,298	\$234,106		\$32,700
Hazard Prevention	\$46,753	\$16,047	\$28,613		\$2,093
Training Services	\$235				\$235
Fire Apparatus Service	\$17,314	\$5,836	\$10,405		\$1,073
Fire Station	\$109				\$109
Disaster Assistance	\$110				\$110
FD601 Water Fund	\$261,273	\$93,630	\$166,944	\$699	
FD602 Sewer Fund	\$272,552	\$95,380	\$170,065	\$7,107	
FD611 Parking Fund	\$73,081	\$26,260	\$46,821		
FD621Transit Fund	\$24,360	\$8,753	\$15,607		
FD705 Whale Rock Fund	\$32,480	\$11,671	\$20,809		
Total	\$3,497,663	\$1,184,959	\$2,112,814	\$7,806	\$192,084

SCHEDULE 19.01

NATURAL RESOURCES PROTECTION
(Utility Services)

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

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

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

Natural Resources Protection (Utility Services)

Costs to be allocated

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

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

Natural Resources Protection (Utility Services)

Departmental Cost
Allocation Summary

	<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 20.01

ENGINEERING DEVELOPMENT REVIEW
(Utility Services)

NATURE AND EXTENT OF SERVICE

The Engineering Development Review Division oversees design and construction of various public works projects built by private developers for City ownership. These projects typically include additions to the City's water, wastewater, recycled water, 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 they provide back to Engineering Development Review to facilitate the review and inspection of development projects.

Eng Dev Review (Utility Services)
Costs to be allocated

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

Eng Dev Review (Utility Services)

Schedule of costs to be
allocated by function

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

Eng Dev Review (Utility Services)

Detail allocation of

Utility Services

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

(A) Alloc basis:

Time Spent by Utilities on Behalf of Engineering Development Review

Source:

Cheryl Blair

Eng Dev Review (Utility Services)
Departmental Cost
Allocation Summary

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