

FULL COST ALLOCATION PLAN

Fiscal Year 23-24 Budgeted Expenditures

CITY OF CALIMESA, CA

AUGUST 2023



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1. Executive Summary

The Matrix Consulting Group has prepared this Full Cost Allocation Plan (CAP) for the City of Calimesa, California. The report, which follows, presents a summary of the comprehensive analysis undertaken to identify the appropriate distribution of citywide administrative and support costs to all City operating departments and programs.

1 Methodology

The primary objective of a CAP is to spread costs from central support departments, generally called “Central Service Departments” to those departments, cost centers, and/or funds that receive services in support of conducting their operations. In doing so, an organization can both better understand its full cost of providing specific services to the community, and also generate organizational awareness regarding indirect (overhead) costs associated with operations.

1.1 Allocation Principles

This plan was compiled in accordance with Generally Accepted Accounting Principles and is also based on many of the methods of indirect cost allocation defined by the federal Office of Management and Budget’s (OMB) Title 2 CFR 200. These principles can be summarized in the following points:

- **Necessary and reasonable:** costs included for allocation should be necessary to the purpose of a department and the services it provides. Expenditures should be in alignment with reasonable costs associated with services, not arbitrarily or intentionally inflated.
- **Determined by allocation “bases” that relate to benefit received:** allocation metrics used to allocate costs should have a nexus to the service being provided, and generally reflect associated service levels.

Following the above principles ensures the production of an equitable and fair plan.

1.2 Double-Step Down Method

In addition, OMB guidelines outline a method for allocating indirect costs called the double-step down allocation method, which utilizes two “steps” or “passes” to fully allocate costs. The double-step down procedure is reflected in this plan, and ensures that the benefit of services between Central Service support departments are recognized first, before final allocations to receivers of services are made. For example:

- **First Step:** Central Service department expenditures are allocated to other Central Service departments such as Human Resources, Information Technology, etc., as well as to Receiving departments.
- **Second Step:** Distributes Central Service department expenses and first step allocations to Receiving departments only.

Other methods of distributing Central Service costs to Receivers do exist, however, the project team used the double-step down method as it is the most equitable means to distribute costs.

1.3 Types of Cost Allocation Plans

It should be noted that there are two types of cost allocation plans: Full Cost and OMB Compliant. The below dot points outline the two types of plans and provide examples of plan utilization.

- **Full Cost Allocation Plan:** is generally concerned with determining indirect costs associated with non-general fund sources, as well as funds and departments that charge fees for service. For example, a Full Cost Allocation Plan could be used to justify transfers from non-general fund sources, or included in a cost-of-service study to account for indirect overhead.
- **OMB Compliant Plan:** is generally concerned with the use of the resulting cost allocations to develop, submit, and secure approval for claims. For example, OMB Compliant allocations could be used to reimburse indirect costs associated with the administration of State and/or Federal grants. An OMB Compliant Plan is far more sensitive in terms of recovering administrative costs within the framework of the specific federal requirements outlined by OMB.

This plan is a **Full Cost Allocation Plan**.

2 Project Steps

The project team, along with City staff, went through the following steps in order to develop this CAP:

- Meet with City administrative staff to customize the structure of the plan
- Identify / classify Central Service support departments
- Determine the major services or “functions” provided by each Central Service support department
- Establish the optimal allocation basis for each function
- Identify the source and collect allocation basis data and statistics
- Populate the analytical model and calculate results
- Employ quality control processes for accurate results
- Review results with the City
- Revise and finalize
- Discuss implementation strategies
- Document and communicate results

The results of this effort are detailed in the following report.

3 Summary

In summary, key project details for the cost plan are as follows:

- Cost figures are based on Fiscal Year 2023-2024 budgeted expenditures
- The allocation methodology is **Full Cost**, not OMB Title 2 CFR 200 Compliant
- The results presented in this plan were derived using a double “step-down” allocation process

The following report provides a well-documented and defensible basis for the City’s indirect overhead costs, including the full detail regarding how cost centers were derived, the allocation bases used to allocate associated costs, and a summary schedule that illustrates the total indirect costs associated with Receiving departments and funds.

2. Indirect Cost Rate

Indirect cost rates are a mechanism for fairly and equitably determining what proportions of administration costs a jurisdiction, department, or program should bear. An indirect cost rate represents the ratio between the total indirect costs and benefitting direct costs, after excluding unallowable, extraordinary or distorting expenditures. This will allow for the jurisdiction represented in the direct cost base to assume its fair share of indirect costs when the rate is applied. The following subsections provide information regarding the purpose of the indirect cost rate, the indirect cost rate calculation methodology, and its application.

1 Purpose of Indirect Cost Rate

The City of Calimesa intends to recover indirect costs associated with deposit-based services through the utilization of an approved indirect cost rate. The supporting documentation for the Indirect Cost rate including its calculation have been included in this report.

2 Indirect Cost Rate Calculation

The indirect cost rate is comprised of two components:

- **Total Indirect Costs:** These costs represent the total administrative overhead allocated to an agency, department, or program. The supporting documentation for this overhead is typically a Cost Allocation Plan. The administrative overhead is generally representative of services such as Finance, Human Resources, Information Technology, etc.
- **Indirect Cost Rate Base:** These costs represent the basis upon which the indirect cost rate will be applied and are typically salaries only, salaries and benefits, and / or total direct expenses. Depending upon the rate calculation methodology a different indirect cost rate basis can be utilized.

For the City of Calimesa, a single indirect Citywide cost rates was calculated utilizing Direct Expenses (Personnel + Operating Expenses). This rate is applied against the total direct operating costs (salaries, benefits, and services and supplies) of a project or

deposit to determine their proportional indirect support. This rate is used when trying to budget or determine the indirect costs associated with a particular project that may have in-house and contractual support. This rate is calculated by taking total indirect costs and dividing it by total operating expenses.

3 Applying Indirect Cost Rates

As a means to determine the indirect costs associated with a project; the indirect rate is applied to a project's expenditures. For example, a deposit account of \$15,000 would be multiplied by the indirect rate of 25.26%, resulting in an indirect cost of \$3,789. Therefore, the total project cost would then be \$18,789. This new cost accounts for both direct (expenditures) and indirect (Citywide overhead) costs.

The following page shows the Indirect Cost Rate calculated for the City of Calimesa using FY23-24 Budgeted Expenditures.

CALIMESA, CA
Full Cost Plan Based on FY23-24 Budgeted Expenditures
Indirect Rate

Total Expenditures Citywide*	\$ 11,762,772
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Less Central Service Expenditures

01-8100-General Fund- Non-Departmental	\$ 2,370,730
01-1100-General Fund- City Council	\$ 77,955
01-1200-General Fund- City Manager	\$ 390,509
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 158,699
01-1320-General Fund- Human Resources	\$ 78,906
01-1330-General Fund- Risk Management	\$ 218,401
01-1400-General Fund- City Attorney	\$ 185,000
01-2000-General Fund- Finance	\$ 409,631
01-2100-General Fund- Information Technology	\$ 217,032
01-5100-General Fund- Public Works Department	\$ 484,812
	\$ 4,591,675

Total Expenditures Base for Indirect Rate Calculation	\$ 7,171,097
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Proposed Central Service Indirect Cost Allocations

01-8100-General Fund- Non-Departmental	\$ 39,316
01-1100-General Fund- City Council	\$ 106,427
01-1200-General Fund- City Manager	\$ 419,041
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 138,790
01-1320-General Fund- Human Resources	\$ 108,319
01-1330-General Fund- Risk Management	\$ 167,270
01-1400-General Fund- City Attorney	\$ 119,103
01-2000-General Fund- Finance	\$ 462,599
01-2100-General Fund- Information Technology	\$ 212,657
01-5100-General Fund- Public Works Department	\$ 37,838
	\$ 1,811,360

Indirect Cost Rate Base	\$ 7,171,097
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Calimesa Citywide Indirect Rate	25.26%
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*Excluded CIP, One-Time Transfers, Debt, Capital Purchases, and Impact Fee Funds.

2. Reading the Plan

The final documentation of a CAP can be hundreds of pages in length. The following provides a guide for navigating and reviewing the plan:

- **Table of Contents:** All summary and detail allocation schedules can be referenced here; and appear in the same order as shown.
- **Summary of Overhead Allocations:** Lists Central Service departments on one axis and Receiving departments on the other. Shows how much was allocated from each Central Service department to each Receiving department. Summarized with unallocated and direct billed entries and produces a grand total for each axis.
- **Summary of Functions and Allocation Bases:** Recaps the source and basis for each function of each Central Service department. For example, if the Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage and the source would potentially be blueprints of the building or square footage records.
- **Central Service Departments:** Lists all Central Service departments, including their fund, department, and or division number, along with expenditure totals per department, subtotal of disallowed costs, and a total of all expenditures being allocated through the plan.
- **Grantee Departments:** Lists all Receiving departments, including their fund, department, and or division number.
- **Detail Reports:** There is one set of reports for each Central Service department in the plan. The reports show an aggregate picture of the department's expenses, a function-by-function breakdown of the expenses, each function's allocation, and an allocation summary. Each set of Detail Reports contains:

- **Narrative:** This is a summary of the Central Service department including a brief description of the activities performed, the major functions and services provided, and how costs associated with each function are allocated to Receiving departments, or those departments and programs within the City that benefit from services.
- **Costs to Be Allocated:** This is a summary of the costs being allocated for the identified Central Service department. This worksheet shows the total expenditures for the Central Service department, along with the incoming allocations from all other Central Service departments.
- **Departmental Expense Detail:** This worksheet details the Central Service’s direct expenditures, provides a recap of the incoming expenses, and arrives at a total this department encumbers on each pass of allocations. Additionally, this worksheet compounds incoming allocations and breaks total costs down by function. Lastly, it demonstrates how the G&A (General and Administrative) column is reallocated and displays subtotals for each pass of allocations. Here, unallocated functions are dropped from the Plan’s calculations.
- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to and shows the dollar amount of allocations per pass.
- **Allocation Summary:** This worksheet shows the total costs being allocated to Receiving departments by function.

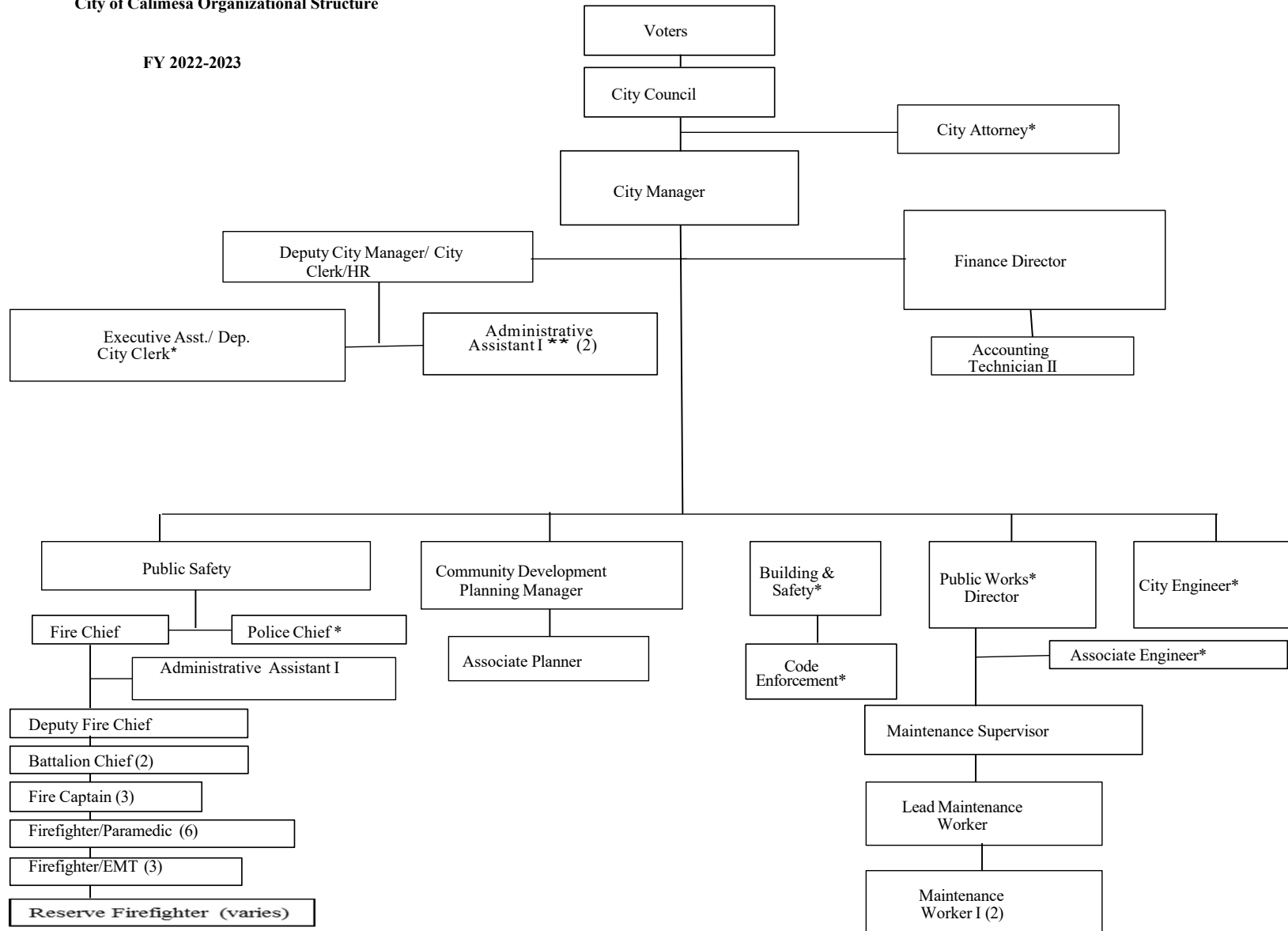
The Summary of Resulting Overhead Allocations and the Summary of Functions and Allocation Bases are the optimal documents for beginning review of the Cost Allocation Plan. The Summary of Resulting Overhead Allocations provides a summary of results and “bottom-line” picture of the analysis. The reviewer may then refer to the Detail Reports for more information on how allocations are derived and shown on the Summary of Overhead Allocations. The Summary of Functions and Allocation Bases provides a matrix detailing the allocation methodology applied to each Central Service department along with the source of the data.

3. Organizational Chart

The organizational chart on the following page shows the overall structure for the City of Calimesa, including illustrating how each of the City's departments are organized.

City of Calimesa Organizational Structure

FY 2022-2023



4. Summary of Overhead Allocations

Provided on the following pages are a summary of results and a “bottom-line” picture of the resulting CAP analysis. This summary shows how much was allocated from each Central Service department to each end Receiving department. Departmental costs have been summarized with unallocated and direct billed entries and produces a grand total for each Central Service and Receiving department. The Central Service departments are listed down the left-hand side, with Receiving departments across the top.

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Code	Fund Name	Department Name	01-1310 - General Fund - Mobile Home Rent Control	01-3000 - General Fund - Community Development	01-3300 - General Fund - Engineering	01-4000 - General Fund - Citizens on Patrol	01-4100 - General Fund - Police
01-8100	General Fund	Non-Departmental	\$ 71	\$ 5,348	\$ 6,538	\$ -	\$ 630
01-1100	General Fund	City Council	\$ -	\$ 39,994	\$ 19,997	\$ -	\$ 1,333
01-1200	General Fund	City Manager	\$ 10,347	\$ 20,693	\$ 10,347	\$ 10,347	\$ 10,347
01-1300	General Fund	City Clerk - General Ops / Functions	\$ -	\$ 50,777	\$ 25,388	\$ -	\$ 1,693
01-1320	General Fund	Human Resources	\$ 424	\$ 9,957	\$ -	\$ -	\$ -
01-1330	General Fund	Risk Management	\$ 689	\$ 16,612	\$ 3,743	\$ -	\$ 1,872
01-1400	General Fund	City Attorney	\$ -	\$ 73,021	\$ 17,903	\$ -	\$ 351
01-2000	General Fund	Finance	\$ 5,334	\$ 72,699	\$ 10,882	\$ 5,621	\$ 11,088
01-2100	General Fund	Information Technology	\$ 846	\$ 52,383	\$ 6,507	\$ -	\$ -
01-5100	General Fund	Public Works Department	\$ 130	\$ 3,340	\$ 2,320	\$ -	\$ 1,160
Proposed Costs			\$ 17,840	\$ 344,823	\$ 103,625	\$ 15,968	\$ 28,473

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Code	Fund Name	Department Name	01-4200 - General Fund - Animal Control	01-4300 - General Fund - Fire Department	01-4900 - General Fund - Community Services Senior Center	12 - Special Deposits	13 - Insurance	14 - Supplemental Law Enforcement Safety
01-8100	General Fund	Non-Departmental	\$ -	\$ 12,632	\$ 14,097	\$ -	\$ -	\$ -
01-1100	General Fund	City Council	\$ 1,333	\$ 18,664	\$ -	\$ -	\$ -	\$ -
01-1200	General Fund	City Manager	\$ 5,173	\$ 10,347	\$ 10,347	\$ 10,347	\$ -	\$ -
01-1300	General Fund	City Clerk - General Ops / Functions	\$ 1,693	\$ 23,696	\$ -	\$ -	\$ -	\$ -
01-1320	General Fund	Human Resources	\$ -	\$ 88,144	\$ 653	\$ -	\$ -	\$ -
01-1330	General Fund	Risk Management	\$ -	\$ 102,099	\$ 17,810	\$ -	\$ -	\$ -
01-1400	General Fund	City Attorney	\$ -	\$ 3,505	\$ 198	\$ -	\$ 945	\$ -
01-2000	General Fund	Finance	\$ 4,184	\$ 97,716	\$ 8,748	\$ 2,648	\$ 2,979	\$ 3,653
01-2100	General Fund	Information Technology	\$ -	\$ 136,652	\$ 1,301	\$ -	\$ -	\$ -
01-5100	General Fund	Public Works Department	\$ -	\$ 11,537	\$ 10,584	\$ -	\$ -	\$ -
Proposed Costs			\$ 12,383	\$ 504,992	\$ 63,738	\$ 12,994	\$ 3,923	\$ 3,653

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Code	Fund Name	Department Name	16 - Capital Project Including ARPA	18 - Planning Grants	19 - Library	20 - ADA CIP Projects	21 - Air Quality Management District	22 - Road Maintenance and Rehabilitation Account
01-8100	General Fund	Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-1100	General Fund	City Council	\$ 1,333	\$ -	\$ 1,333	\$ 1,333	\$ -	\$ -
01-1200	General Fund	City Manager	\$ 10,347	\$ -	\$ 10,347	\$ 10,347	\$ 10,347	\$ 10,347
01-1300	General Fund	City Clerk - General Ops / Functions	\$ 1,693	\$ -	\$ 1,693	\$ 1,693	\$ -	\$ -
01-1320	General Fund	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-1330	General Fund	Risk Management	\$ -	\$ -	\$ 14,142	\$ -	\$ -	\$ -
01-1400	General Fund	City Attorney	\$ -	\$ -	\$ 305	\$ -	\$ -	\$ -
01-2000	General Fund	Finance	\$ 7,121	\$ 9,145	\$ 7,370	\$ 4,557	\$ 2,754	\$ 2,966
01-2100	General Fund	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-5100	General Fund	Public Works Department	\$ -	\$ -	\$ 8,767	\$ -	\$ -	\$ -
Proposed Costs			\$ 20,494	\$ 9,145	\$ 43,955	\$ 17,930	\$ 13,101	\$ 13,313

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Code	Fund Name	Department Name	24 - Gas Tax	25 - Measure A	26 - Housing Rehab. -State Grant	27 - Housing Rehab. -Federal Grant	28 - Landscape, Lighting & Maintenance	31 - Fire Facilities Fees	32 - Flood Control and Drainage Fees
01-8100	General Fund	Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-1100	General Fund	City Council	\$ -	\$ -	\$ 1,333	\$ 2,666	\$ -	\$ -	\$ -
01-1200	General Fund	City Manager	\$ 10,347	\$ 10,347	\$ 10,347	\$ 10,347	\$ 10,347	\$ 10,347	\$ 10,347
01-1300	General Fund	City Clerk - General Ops / Functions	\$ -	\$ -	\$ 1,693	\$ 3,385	\$ -	\$ -	\$ -
01-1320	General Fund	Human Resources	\$ 5,060	\$ -	\$ -	\$ -	\$ 2,448	\$ -	\$ -
01-1330	General Fund	Risk Management	\$ 5,704	\$ -	\$ -	\$ -	\$ 2,760	\$ -	\$ -
01-1400	General Fund	City Attorney	\$ -	\$ -	\$ -	\$ 701	\$ 183	\$ -	\$ -
01-2000	General Fund	Finance	\$ 12,408	\$ 3,106	\$ 6,857	\$ 6,825	\$ 9,909	\$ 2,753	\$ 11,279
01-2100	General Fund	Information Technology	\$ 10,086	\$ -	\$ -	\$ -	\$ 4,880	\$ -	\$ -
01-5100	General Fund	Public Works Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 43,605	\$ 13,453	\$ 20,229	\$ 23,924	\$ 30,527	\$ 13,099	\$ 21,626

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Code	Fund Name	Department Name	33 - Administration Facilities Fees	34 - Library Facilities Fees	35 - Law Enforcement Facilities Fees	36 - Traffic Improvement Fees	39 - Park Improvement Fees	42 - Multi-Species Habitat Conservation Program
01-8100	General Fund	Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-1100	General Fund	City Council	\$ -	\$ -	\$ -	\$ 2,666	\$ 2,666	\$ -
01-1200	General Fund	City Manager	\$ 10,347	\$ 10,347	\$ 10,347	\$ 10,347	\$ 10,347	\$ -
01-1300	General Fund	City Clerk - General Ops / Functions	\$ -	\$ -	\$ -	\$ 3,385	\$ 3,385	\$ -
01-1320	General Fund	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-1330	General Fund	Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-1400	General Fund	City Attorney	\$ -	\$ -	\$ -	\$ 21,169	\$ -	\$ -
01-2000	General Fund	Finance	\$ 3,547	\$ 2,629	\$ 2,682	\$ 17,551	\$ 3,324	\$ 2,758
01-2100	General Fund	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-5100	General Fund	Public Works Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 13,894	\$ 12,976	\$ 13,029	\$ 55,119	\$ 19,722	\$ 2,758

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Code	Fund Name	Department Name	47 - CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	49 - CFD 2012-1 Facilities IA2 Singleton Heights	51 - CFD Public Services 1	52 - CFD 2013-1 Facilities Improvement Area 1 JP Ranch
01-8100	General Fund	Non-Departmental	\$ -	\$ -	\$ -	\$ -
01-1100	General Fund	City Council	\$ 2,888	\$ 444	\$ 2,666	\$ 1,777
01-1200	General Fund	City Manager	\$ 10,347	\$ 10,347	\$ 10,347	\$ 10,347
01-1300	General Fund	City Clerk - General Ops / Functions	\$ 7,334	\$ 564	\$ 3,385	\$ 2,257
01-1320	General Fund	Human Resources	\$ -	\$ -	\$ -	\$ -
01-1330	General Fund	Risk Management	\$ -	\$ -	\$ -	\$ -
01-1400	General Fund	City Attorney	\$ -	\$ -	\$ -	\$ -
01-2000	General Fund	Finance	\$ 9,769	\$ 9,734	\$ 9,250	\$ 9,671
01-2100	General Fund	Information Technology	\$ -	\$ -	\$ -	\$ -
01-5100	General Fund	Public Works Department	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 30,338	\$ 21,090	\$ 25,648	\$ 24,052

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Code	Fund Name	Department Name	53 - CFD 2012-1 Facilities IA1 Singleton Heights	54 - CFD 2013-1 Facilities Improvement Area 3 JP Ranch	55 - CFD 2012-1B Maintenance Singleton Heights	56 - CFD 2013-1 Maintenance JP Ranch	57 - CFD 2018-1 Maintenance Summerwind Ranch
01-8100	General Fund	Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -
01-1100	General Fund	City Council	\$ 1,333	\$ -	\$ -	\$ -	\$ -
01-1200	General Fund	City Manager	\$ 10,347	\$ 10,347	\$ 10,347	\$ 10,347	\$ 10,347
01-1300	General Fund	City Clerk - General Ops / Functions	\$ 1,693	\$ -	\$ -	\$ -	\$ -
01-1320	General Fund	Human Resources	\$ -	\$ -	\$ 653	\$ 326	\$ 653
01-1330	General Fund	Risk Management	\$ -	\$ -	\$ 736	\$ 368	\$ 736
01-1400	General Fund	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
01-2000	General Fund	Finance	\$ 9,696	\$ 9,676	\$ 9,240	\$ 8,075	\$ 5,983
01-2100	General Fund	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -
01-5100	General Fund	Public Works Department	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 23,068	\$ 20,023	\$ 20,976	\$ 19,117	\$ 17,719

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Code	Fund Name	Department Name	59 - CFD 2013-1 Facilities IA2 JP Ranch	67 - Successor Agency	71 - California Recycling Grant	75 - Vehicle Fund	76 - Information Technology Fund
01-8100	General Fund	Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -
01-1100	General Fund	City Council	\$ -	\$ 2,666	\$ -	\$ -	\$ -
01-1200	General Fund	City Manager	\$ 10,347	\$ 10,347	\$ 10,347	\$ 10,347	\$ 10,347
01-1300	General Fund	City Clerk - General Ops / Functions	\$ -	\$ 3,385	\$ -	\$ -	\$ -
01-1320	General Fund	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
01-1330	General Fund	Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -
01-1400	General Fund	City Attorney	\$ -	\$ 823	\$ -	\$ -	\$ -
01-2000	General Fund	Finance	\$ 9,639	\$ 5,816	\$ 10,732	\$ 5,113	\$ 5,113
01-2100	General Fund	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -
01-5100	General Fund	Public Works Department	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs			\$ 19,986	\$ 23,037	\$ 21,079	\$ 15,459	\$ 15,459

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Code	Fund Name	Department Name	Subtotal	Direct Billed	Unallocated	Total
01-8100	General Fund	Non-Departmental	\$39,316	\$0	\$2,266,860	\$2,306,176
01-1100	General Fund	City Council	\$106,427	\$0	\$0	\$106,427
01-1200	General Fund	City Manager	\$419,041	\$0	\$0	\$419,041
01-1300	General Fund	City Clerk - General Ops / Functions	\$138,790	\$0	\$0	\$138,790
01-1320	General Fund	Human Resources	\$108,319	\$0	\$0	\$108,319
01-1330	General Fund	Risk Management	\$167,270	\$0	\$0	\$167,270
01-1400	General Fund	City Attorney	\$119,103	\$0	\$21,956	\$141,059
01-2000	General Fund	Finance	\$462,599	\$0	\$44,746	\$507,345
01-2100	General Fund	Information Technology	\$212,657	\$0	\$0	\$212,657
01-5100	General Fund	Public Works Department	\$37,838	\$0	\$612,546	\$650,384
Proposed Costs			\$1,811,360	\$0	\$2,946,108	\$4,757,468

5. Summary of Functions and Allocation Bases

The Summary of Functions and Allocation Bases provided on the following pages shows a recap of the allocation methodology applied to each Central Service department. For example, if the Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage and the source would potentially be blueprints of the building or square footage records.

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
01-8100-General Fund- Non-Departmental			
	Permits / Fees	Direct to City Clerk	
	Repairs & Maintenance - Vehicles	Direct to CM, City Council, & CD	
	Repairs & Maintenance - Bldg	Direct to CD	
	Professional Services	Direct to CM	
	General Services and Supplies & Special Supplies - Internal	Equal to all GF Dept	
	Supplies - Paper / Custodial	Equal to all GF Dept	
	Office Supplies	Equal to all GF Dept	
	Utilites	Sq. Ft. Occupied per Fund / Dept	Building Square Footage
	Bank Charges	Not Allocated	
	Special Supplies - External	Not Allocated	
	Transfers Out, Community Partnerships, & Misc.	Not Allocated	
01-1100-General Fund- City Council			
	Legislative Support	# of Agenda Items per Fund / Dept	Agenda Report
01-1200-General Fund- City Manager			
	Citywide Support	Equal to All Funds / Dept	
01-1300-General Fund- City Clerk - General Ops / Functions			
	Citywide Support	# of Agenda Items per Fund / Dept	Agenda Report
01-1320-General Fund- Human Resources			
	Employee & Labor Relations	# of FTE per Fund / Dept	Staffing List
01-1330-General Fund- Risk Management			
	Risk Administration	# of FTE per Fund / Dept	Staffing List
	Workers Compensation	# of FTE per Fund / Dept	Staffing List
	General Liability	5 Yr Avg # of GL Claims	GL Claim Report
	Property Insurance	Sq. Ft. of Property Insured per Fund / Dept	Building Square Footage
01-1400-General Fund- City Attorney			
	Legal Support	2 Yr Avg # of Legal Hours Billed per Fund / Dept	Actual Legal Hours
	Litigation	Not Allocated	
01-2000-General Fund- Finance			
	Budget	Equal to All Funds / Dept	
	Payroll	# of FTE per Fund / Dept	Staffing List
	Accounts Payable	# of AP Trans. per Fund / Dept	AP Transaction Report
	Accounts Receivable	# of Cash Receipting Trans. per Fund / Dept	Cash Receipts
	Financial Reporting & Audit	Equal to All Funds / Dept	
	Journal Entries	# of Journal Entries per Fund / Dept.	Journal Entry Report
	Debt Management	Equal to All CFD Funds	
	Benefits Administration	# of FTE per Fund / Dept	Staffing List
	Grants	2 Yr Avg # of Grants per Fund / Dept	Grant List
	Business Licencing	Not Allocated	
01-2100-General Fund- Information Technology			
	General IT Support	# of FTE per Fund / Dept	Staffing List
01-5100-General Fund- Public Works Department			
	Building & Custodial Maintenance	Sq. Ft. Occupied per Fund / Dept	Building Square Footage
	Streets	Not Allocated	
	Park Maintenance	Not Allocated	
	Public Works	Not Allocated	

6. Central Service Departments (Providers)

The follow page provides a list of all the departments included as Central Services, including; their fund, department, and or division number, expenditure totals per department, a subtotal of disallowed costs, and a total of all expenditures allocated through the plan.

CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

CODE	FUND NAME	DEPARTMENT NAME	Expenditures	Cost	
				Adjustments	TOTAL \$
01-8100	General Fund	Non-Departmental	\$ 2,370,730	\$ 29,327	\$ 2,400,057
01-1100	General Fund	City Council	\$ 77,955	\$ -	\$ 77,955
01-1200	General Fund	City Manager	\$ 390,509	\$ -	\$ 390,509
01-1300	General Fund	City Clerk - General Ops / Functions	\$ 158,699	\$ 13,795	\$ 172,494
01-1320	General Fund	Human Resources	\$ 78,906	\$ 4,894	\$ 83,800
01-1330	General Fund	Risk Management	\$ 218,401	\$ 13,706	\$ 232,107
01-1400	General Fund	City Attorney	\$ 185,000	\$ -	\$ 185,000
01-2000	General Fund	Finance	\$ 409,631	\$ 58,427	\$ 468,058
01-2100	General Fund	Information Technology	\$ 217,032	\$ 29,789	\$ 246,821
01-5100	General Fund	Public Works Department	\$ 484,812	\$ 15,855	\$ 500,667
Subtotal			\$ 4,591,675	\$ 165,793	\$ 4,757,468
Disallowed Items (All Departments)					\$ -
TOTAL ALLOCATED EXPENDITURES					\$ 4,757,468

7. Grantee Departments (Receivers)

The following page provides a list of all the departments included as Receiving departments, including their fund, department, and or division number.

GRANTEE DEPARTMENTS (RECEIVERS)

CODE	FUND NAME	DEPARTMENT NAME
01-1310	General Fund	Mobile Home Rent Control
01-3000	General Fund	Community Development
01-3300	General Fund	Engineering
01-4000	General Fund	Citizens on Patrol
01-4100	General Fund	Police
01-4200	General Fund	Animal Control
01-4300	General Fund	Fire Department
01-4900	General Fund	Community Services Senior Center
12	Special Deposits	
13	Insurance	
14	Supplemental Law Enforcement Safety	
16	Capital Project Including ARPA	
18	Planning Grants	
19	Library	
20	ADA CIP Projects	
21	Air Quality Management District	
22	Road Maintenance and Rehabilitation Account	
24	Gas Tax	
25	Measure A	
26	Housing Rehab. - State Grant	
27	Housing Rehab. - Federal Grant	
28	Landscape, Lighting & Maintenance	
31	Fire Facilities Fees	
32	Flood Control and Drainage Fees	
33	Administration Facilities Fees	
34	Library Facilities Fees	
35	Law Enforcement Facilities Fees	
36	Traffic Improvement Fees	
39	Park Improvement Fees	
42	Multi-Species Habitat Conservation Program	
47	CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	
49	CFD 2012-1 Facilities IA2 Singleton Heights	
51	CFD Public Services 1	
52	CFD 2013-1 Facilities Improvement Area 1 JP Ranch	
53	CFD 2012-1 Facilities IA1 Singleton Heights	
54	CFD 2013-1 Facilities Improvement Area 3 JP Ranch	
55	CFD 2012-1B Maintenance Singleton Heights	
56	CFD 2013-1 Maintenance JP Ranch	
57	CFD 2018-1 Maintenance Summerwind Ranch	
59	CFD 2013-1 Facilities IA2 JP Ranch	
67	Successor Agency	
71	California Recycling Grant	
75	Vehicle Fund	
76	Information Technology Fund	

8. Cost Allocation Plan

The following points highlight the information included for each Central Service department for the Citywide Cost Allocation Plan:

- **Departmental Narrative:** This describes the overall services provided by each Central Service department, the different functions associated with the department, as well as the allocation bases used to allocate costs to Receiving departments.
- **Costs to be Allocated:** This details the total functional cost associated with a department, as well as any cost adjustments, and incoming costs from other Central Service departments.
- **Departmental Expense Detail:** This provides a detailed breakout of the expenditures associated with each Central Service department (including personnel and non-personnel expenses), any cost adjustments, disallowed costs, incoming costs, and any unallocated costs.
- **Allocation Detail:** This details the allocation metric(s) used to determine the percentage of support and ultimate cost allocated to Receiving departments; and accounts for any direct bills for services paid for by departments to the particular Central Service department.
- **Allocation Summary:** This summarizes the total costs allocated to departments by Central Service functional areas.

The following pages provide the detailed information outline above for each Central Service department.

1 Non-Departmental

Non-Departmental houses expenditures which are used Citywide rather than by a particular City Department. Non-Departmental's costs are allocated to Receiving Departments as follows:

- **Permit / Fees** – represents costs associated with document recording fees. These costs have been allocated directly to City Clerk.
- **Repairs & Maintenance - Vehicles** – represents costs associated with maintaining the City's pooled vehicles. These costs have been allocated directly to City Manager, City Council, and Community Development.
- **Repairs & Maintenance - Buildings** – represents costs associated with extermination, miscellaneous maintenance, and the alarm contract for City facilities. These costs have been allocated directly to Public Works, which manages facility maintenance.
- **Professional Services** – represents costs associated with the City's emergency management services. These costs have been allocated directly to City Manager who oversees the City's emergency management response.
- **General Services and Supplies & Special Services - Internal** – represents costs associated miscellaneous supplies and services; such as, postage, printing, and publications. These costs have been allocated equally to all General Fund Departments¹.
- **Supplies – Paper / Custodial** – represents costs associated with the procurement of paper and custodial supplies. These costs have been allocated equally to all General Fund Departments².

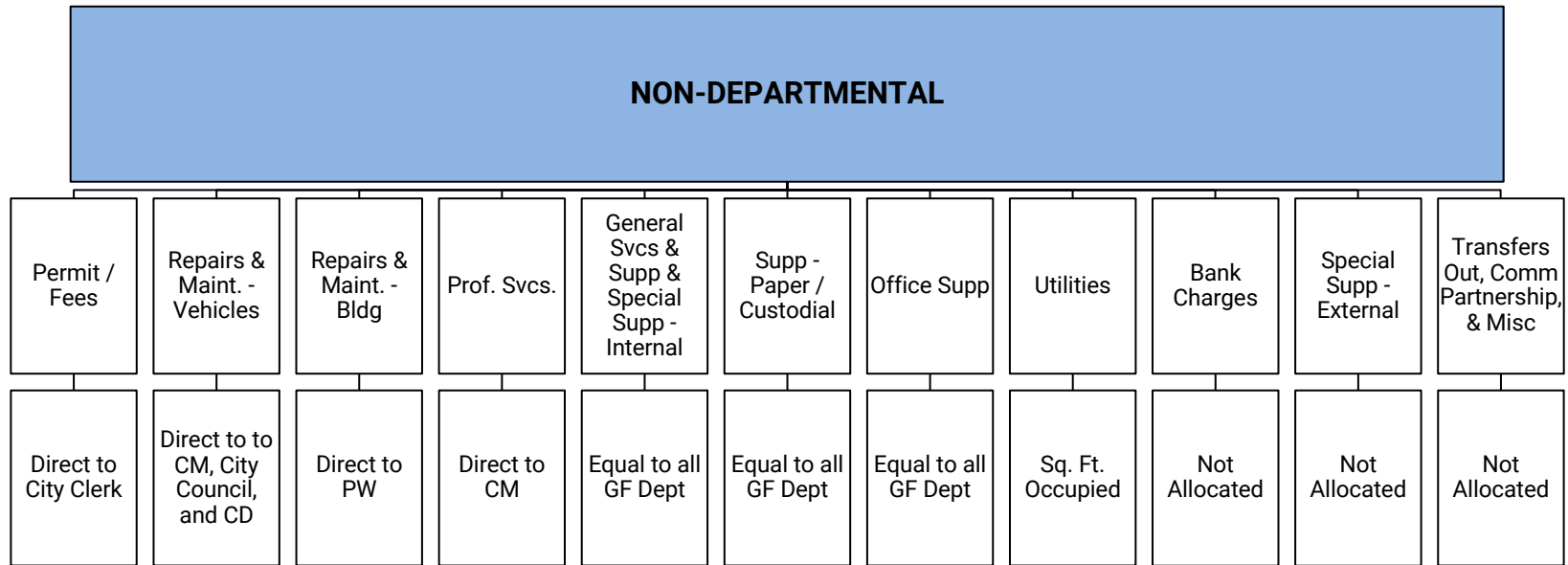
¹ The Fire Department was excluded from this metric as they budget for their own supplies.

² The Fire Department and Senior Center were excluded from this metric as they budget for their own paper / custodial supplies.

- **Office Supplies** – represents costs associated with the procurement of office supplies. These costs have been allocated equally to all General Fund Departments.
- **Utilities** – represents costs associated with paying for electricity, water and sewer at City facilities. These costs have been allocated based on square footage occupied per Fund / Department³.
- **Bank Charges** – represents costs associated with credit card fees. These costs are recovered through a separate surcharge and as such have not been further allocated through the cost plan.
- **Special Supplies - External** – represents costs associated with the City’s annual Community Service Awards. These costs are not in direct support of a City Department, as such, they are not allocated.
- **Transfers Out, Community Partnerships, & Misc.** – represents costs associated with Capital Project, Landscape, Lighting, & Maintenance District, and vehicle transfers; supporting partnerships within the community, and hosting community meetings. These costs are not in direct support of a City Department, as such, they are not allocated.

The chart on the following page illustrates the functions and measures used to allocate Non-Departmental costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department’s expenses, a function-by-function breakdown of expenses, each function’s allocation, and an allocation summary.

³ Public Works Department was weighted at 10% due to their minimal impact on utilities and Library was excluded from this metric as the County pays for utilities.



COSTS TO BE ALLOCATED

01-8100-General Fund- Non-Departmental

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 2,370,730		\$ 2,370,730
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
01-8100-General Fund- Non-Departmental		\$ -	\$ -
01-2000-General Fund- Finance		\$ 10,389	\$ 10,389
Total Incoming Costs	<u>\$ -</u>	<u>\$ 10,389</u>	<u>\$ 10,389</u>
Less: Costs Allocated Out	<u>\$ 29,327</u>		
Total Cost Adjustments	<u>\$ 29,327</u>		<u>\$ 29,327</u>
Total Costs to be Allocated	<u>\$ 2,400,057</u>	<u>\$ 10,389</u>	<u>\$ 2,410,446</u>

DEPARTMENTAL EXPENSE DETAIL

01-8100-General Fund- Non-Departmental

Expense Type	Expense (\$)	Permits / Fees	Repairs & Maintenance - Vehicles	Repairs & Maintenance - Bldg	Professional Services	General Services and Supplies & Special Supplies - Internal	Supplies - Paper / Custodial	Office Supplies	Utilities	Bank Charges	Special Supplies - External	Transfers Out, Community Partnerships, & Misc.
Subtotal Personnel Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Services & Supplies												
Operating Expenses	\$ 45,125	\$ 325	\$ -	\$ -	\$ -	\$ 12,550	\$ 800	\$ 11,000	\$ -	\$ 20,000	\$ 450	\$ -
Professional Services	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contract Services	\$ 33,372	\$ -	\$ -	\$ -	\$ -	\$ 33,372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 26,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,400	\$ -	\$ -	\$ -	\$ -
Repairs/Maintenance	\$ 13,520	\$ -	\$ 7,000	\$ 6,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Costs Allocated Out	\$ (29,327)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (29,327)
Transfers	\$ 2,236,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,236,640
Subtotal Operating Cost	\$ 2,370,730	\$ 325	\$ 7,000	\$ 6,520	\$ 45,000	\$ 45,922	\$ 800	\$ 11,000	\$ 26,400	\$ 20,000	\$ 450	\$ 2,207,313
DEPARTMENTAL EXPENDITURES	\$ 2,370,730	\$ 325	\$ 7,000	\$ 6,520	\$ 45,000	\$ 45,922	\$ 800	\$ 11,000	\$ 26,400	\$ 20,000	\$ 450	\$ 2,207,313
Disallowed Costs												
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments												
Less: Costs Allocated Out	\$ 29,327	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,327
Subtotal Cost Adjustments	\$ 29,327	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,327
FUNCTIONAL COST	\$ 2,400,057	\$ 325	\$ 7,000	\$ 6,520	\$ 45,000	\$ 45,922	\$ 800	\$ 11,000	\$ 26,400	\$ 20,000	\$ 450	\$ 2,236,640
First Allocation												
Incoming - All Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (2,257,090)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,000)	\$ (450)	\$ (2,236,640)
Subtotal of First Allocation	\$ 142,967	\$ 325	\$ 7,000	\$ 6,520	\$ 45,000	\$ 45,922	\$ 800	\$ 11,000	\$ 26,400	\$ -	\$ -	\$ -
Second Allocation												
Incoming - All Others	\$ 10,389	\$ 1	\$ 30	\$ 28	\$ 195	\$ 199	\$ 3	\$ 48	\$ 114	\$ 87	\$ 2	\$ 9,682
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (9,770)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (87)	\$ (2)	\$ (9,682)
Subtotal of Second Allocation	\$ 619	\$ 1.41	\$ 30.30	\$ 28.22	\$ 194.79	\$ 198.78	\$ 3.46	\$ 47.62	\$ 114.28	\$ -	\$ -	\$ -
TOTAL ALLOCATED	\$ 143,586	\$ 326	\$ 7,030	\$ 6,548	\$ 45,195	\$ 46,121	\$ 803	\$ 11,048	\$ 26,514	\$ -	\$ -	\$ -

01-8100-General Fund- Non-Departmental

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Permits / Fees							
01-1300-General Fund- City Clerk - General Ops / Functions	1.00	100.000%	\$ 325		\$ 325	\$ 1	\$ 326
01-2000-General Fund- Finance	-	0.000%	\$ -		\$ -	\$ -	\$ -
01-5100-General Fund- Public Works Department	-	0.000%	\$ -		\$ -	\$ -	\$ -
01-3000 - General Fund - Community Development	-	0.000%	\$ -		\$ -	\$ -	\$ -
01-3300 - General Fund - Engineering	-	0.000%	\$ -		\$ -	\$ -	\$ -
01-4300 - General Fund - Fire Department	-	0.000%	\$ -		\$ -	\$ -	\$ -
Total	1.00	100.000%	\$ 325	\$ -	\$ 325	\$ 1	\$ 326

Allocation Basis:

Direct to City Clerk

01-8100-General Fund- Non-Departmental

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Repairs & Maintenance - Vehicles							
01-1300-General Fund- City Clerk - General Ops / Functions	-	0.000%	\$ -		\$ -	\$ -	\$ -
Total	1.00	100.000%	\$ 7,000	\$ -	\$ 7,000	\$ 30	\$ 7,030

Allocation Basis:

Direct to CM, City Council, & CD

01-8100-General Fund- Non-Departmental

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Repairs & Maintenance - Bldg							
01-1100-General Fund- City Council	-	0.000%	\$ -		\$ -	\$ -	\$ -
01-1200-General Fund- City Manager	-	0.000%	\$ -		\$ -	\$ -	\$ -
01-3000 - General Fund - Community Development	-	0.000%	\$ -		\$ -	\$ -	\$ -
Total	1.00	100.000%	\$ 6,520	\$ -	\$ 6,520	\$ 28	\$ 6,548

Allocation Basis:

Direct to CD

01-8100-General Fund- Non-Departmental

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Professional Services							
01-5100-General Fund- Public Works Department	-	0.000%	\$ -		\$ -	\$ -	\$ -
Total	1.00	100.000%	\$ 45,000	\$ -	\$ 45,000	\$ 195	\$ 45,195

Allocation Basis:

Direct to CM

01-8100-General Fund- Non-Departmental

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
General Services and Supplies & Special Supplies - Internal							
01-1200-General Fund- City Manager	1.00	9.091%	\$ 4,175		\$ 4,175	\$ 18	\$ 4,193
Total	11.00	100.000%	\$ 45,922	\$ -	\$ 45,922	\$ 199	\$ 46,121

Allocation Basis:

Equal to all GF Dept

01-8100-General Fund- Non-Departmental

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Supplies - Paper / Custodial							
01-1100-General Fund- City Council	1.00	10.000%	\$ 80		\$ 80	\$ 0	\$ 80
01-1200-General Fund- City Manager	1.00	10.000%	\$ 80		\$ 80	\$ 0	\$ 80
01-1300-General Fund- City Clerk - General Ops / Functions	1.00	10.000%	\$ 80		\$ 80	\$ 0	\$ 80
01-1320-General Fund- Human Resources	1.00	10.000%	\$ 80		\$ 80	\$ 0	\$ 80
01-1330-General Fund- Risk Management	1.00	10.000%	\$ 80		\$ 80	\$ 0	\$ 80
01-1400-General Fund- City Attorney	1.00	10.000%	\$ 80		\$ 80	\$ 0	\$ 80
01-2000-General Fund- Finance	1.00	10.000%	\$ 80		\$ 80	\$ 0	\$ 80
01-5100-General Fund- Public Works Department	1.00	10.000%	\$ 80		\$ 80	\$ 0	\$ 80
01-3300 - General Fund - Engineering	1.00	10.000%	\$ 80		\$ 80	\$ 0	\$ 80
01-4300 - General Fund - Fire Department	1.00	10.000%	\$ 80		\$ 80	\$ 0	\$ 80
01-4900 - General Fund - Community Services Senior Center	-	0.000%	\$ -		\$ -	\$ -	\$ -
Total	10.00	100.000%	\$ 800	\$ -	\$ 800	\$ 3	\$ 803

Allocation Basis:

Equal to all GF Dept

01-8100-General Fund- Non-Departmental

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Office Supplies							
01-1100-General Fund- City Council	1.00	9.091%	\$ 1,000		\$ 1,000	\$ 4	\$ 1,004
01-1200-General Fund- City Manager	1.00	9.091%	\$ 1,000		\$ 1,000	\$ 4	\$ 1,004
01-1300-General Fund- City Clerk - General Ops / Functions	1.00	9.091%	\$ 1,000		\$ 1,000	\$ 4	\$ 1,004
01-1320-General Fund- Human Resources	1.00	9.091%	\$ 1,000		\$ 1,000	\$ 4	\$ 1,004
01-1330-General Fund- Risk Management	1.00	9.091%	\$ 1,000		\$ 1,000	\$ 4	\$ 1,004
01-1400-General Fund- City Attorney	1.00	9.091%	\$ 1,000		\$ 1,000	\$ 4	\$ 1,004
01-2000-General Fund- Finance	1.00	9.091%	\$ 1,000		\$ 1,000	\$ 4	\$ 1,004
01-5100-General Fund- Public Works Department	1.00	9.091%	\$ 1,000		\$ 1,000	\$ 4	\$ 1,004
01-3300 - General Fund - Engineering	1.00	9.091%	\$ 1,000		\$ 1,000	\$ 4	\$ 1,004
01-4300 - General Fund - Fire Department	-	0.000%	\$ -		\$ -	\$ -	\$ -
Total	11.00	100.000%	\$ 11,000	\$ -	\$ 11,000	\$ 48	\$ 11,048

Allocation Basis:

Equal to all GF Dept

01-8100-General Fund- Non-Departmental

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Utilites							
01-1100-General Fund- City Council	196.00	1.397%	\$ 369		\$ 369	\$ 2	\$ 370
01-1200-General Fund- City Manager	489.60	3.490%	\$ 921		\$ 921	\$ 4	\$ 925
01-1300-General Fund- City Clerk - General Ops / Functions	305.28	2.176%	\$ 575		\$ 575	\$ 2	\$ 577
01-1320-General Fund- Human Resources	141.12	1.006%	\$ 266		\$ 266	\$ 1	\$ 267
01-1330-General Fund- Risk Management	144.00	1.027%	\$ 271		\$ 271	\$ 1	\$ 272
01-1400-General Fund- City Attorney	-	0.000%	\$ -		\$ -	\$ -	\$ -
01-2000-General Fund- Finance	941.76	6.714%	\$ 1,772		\$ 1,772	\$ 8	\$ 1,780
01-5100-General Fund- Public Works Department	482.20	3.438%	\$ 908		\$ 908	\$ 4	\$ 911
01-3000 - General Fund - Community Development	1,058.00	7.542%	\$ 1,991		\$ 1,991	\$ 9	\$ 2,000
01-3300 - General Fund - Engineering	667.00	4.755%	\$ 1,255		\$ 1,255	\$ 5	\$ 1,261
01-4900 - General Fund - Community Services Senior Center	4,708.50	33.567%	\$ 8,862		\$ 8,862	\$ 38	\$ 8,900
Total	14,027.20	100.000%	\$ 26,400	\$ -	\$ 26,400	\$ 114	\$ 26,514

Allocation Basis:

Sq. Ft. Occupied per Fund / Dept

ALLOCATION SUMMARY

01-8100-General Fund- Non-Departmental

	<u>Permits / Fees</u>	<u>Repairs & Maintenance - Vehicles</u>	<u>Repairs & Maintenance - Bldg</u>	<u>Professional Services</u>
01-1100-General Fund- City Council	\$ -	\$ 2,343	\$ -	\$ -
01-1200-General Fund- City Manager	\$ -	\$ 2,343	\$ -	\$ 45,195
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 326	\$ -	\$ -	\$ -
01-1320-General Fund- Human Resources	\$ -	\$ -	\$ -	\$ -
01-1330-General Fund- Risk Management	\$ -	\$ -	\$ -	\$ -
01-1400-General Fund- City Attorney	\$ -	\$ -	\$ -	\$ -
01-2000-General Fund- Finance	\$ -	\$ -	\$ -	\$ -
01-2100-General Fund- Information Technology	\$ -	\$ -	\$ -	\$ -
01-5100-General Fund- Public Works Department	\$ -	\$ -	\$ 6,548	\$ -
01-1310 - General Fund - Mobile Home Rent Control	\$ -	\$ -	\$ -	\$ -
01-3000 - General Fund - Community Development	\$ -	\$ 2,343	\$ -	\$ -
01-3300 - General Fund - Engineering	\$ -	\$ -	\$ -	\$ -
01-4100 - General Fund - Police	\$ -	\$ -	\$ -	\$ -
01-4300 - General Fund - Fire Department	\$ -	\$ -	\$ -	\$ -
01-4900 - General Fund - Community Services Senior Center	\$ -	\$ -	\$ -	\$ -
Total	\$ 326	\$ 7,030	\$ 6,548	\$ 45,195

ALLOCATION SUMMARY

01-8100-General Fund- Non-Departmental

	<u>General Services and Supplies & Special Supplies -</u>	<u>Supplies - Paper / Custodial</u>	<u>Office Supplies</u>	<u>Utilites</u>	<u>Total</u>
01-1100-General Fund- City Council	\$ 4,193	\$ 80	\$ 1,004	\$ 370	\$ 7,991
01-1200-General Fund- City Manager	\$ 4,193	\$ 80	\$ 1,004	\$ 925	\$ 53,741
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 4,193	\$ 80	\$ 1,004	\$ 577	\$ 6,181
01-1320-General Fund- Human Resources	\$ 4,193	\$ 80	\$ 1,004	\$ 267	\$ 5,544
01-1330-General Fund- Risk Management	\$ 4,193	\$ 80	\$ 1,004	\$ 272	\$ 5,550
01-1400-General Fund- City Attorney	\$ 4,193	\$ 80	\$ 1,004	\$ -	\$ 5,277
01-2000-General Fund- Finance	\$ 4,193	\$ 80	\$ 1,004	\$ 1,780	\$ 7,058
01-2100-General Fund- Information Technology	\$ -	\$ -	\$ -	\$ 191	\$ 191
01-5100-General Fund- Public Works Department	\$ 4,193	\$ 80	\$ 1,004	\$ 911	\$ 12,737
01-1310 - General Fund - Mobile Home Rent Control	\$ -	\$ -	\$ -	\$ 71	\$ 71
01-3000 - General Fund - Community Development	\$ -	\$ -	\$ 1,004	\$ 2,000	\$ 5,348
01-3300 - General Fund - Engineering	\$ 4,193	\$ 80	\$ 1,004	\$ 1,261	\$ 6,538
01-4100 - General Fund - Police	\$ -	\$ -	\$ -	\$ 630	\$ 630
01-4300 - General Fund - Fire Department	\$ 4,193	\$ 80	\$ -	\$ 8,358	\$ 12,632
01-4900 - General Fund - Community Services Senior Center	\$ 4,193	\$ -	\$ 1,004	\$ 8,900	\$ 14,097
Total	\$ 46,121	\$ 803	\$ 11,048	\$ 26,514	\$ 143,586

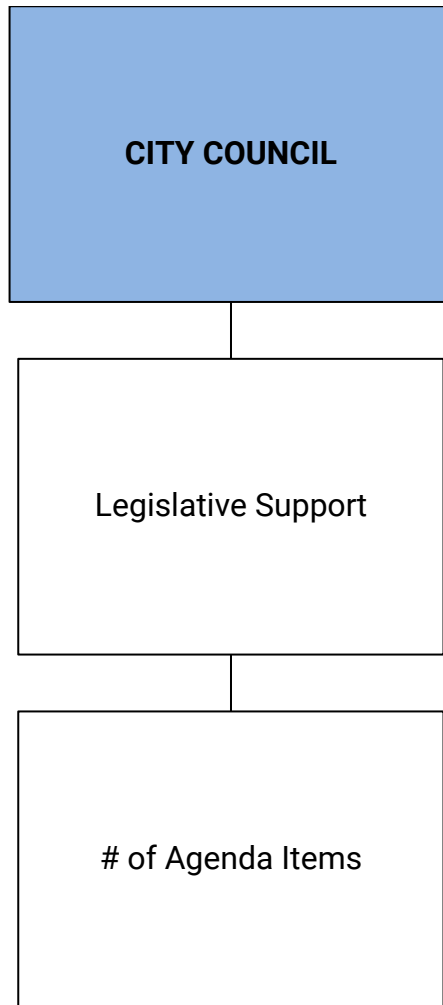
2 City Council

City Council functions as Calimesa's governing body and is responsible for enacting policy and legislation on behalf of the City and its constituents. City Council's costs are allocated to Receiving Departments as follows:

- **Legislative Support** – represents costs associated with providing guidance to City staff on agenda items. These costs have been allocated based on number of agenda items per Fund / Department⁴.

The chart on the following page illustrates the functions and measures used to allocate City Council costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

⁴ CFD Fund 47 was weighted 5% and City Council was excluded from this metric.



COSTS TO BE ALLOCATED

01-1100-General Fund- City Council

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 77,955		\$ 77,955
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
01-8100-General Fund- Non-Departmental	\$ 7,957	\$ 34	\$ 7,991
01-1200-General Fund- City Manager		\$ 9,212	\$ 9,212
01-1300-General Fund- City Clerk - General Ops / Functions		\$ 20,281	\$ 20,281
01-1320-General Fund- Human Resources		\$ 643	\$ 643
01-1330-General Fund- Risk Management		\$ 11,158	\$ 11,158
01-1400-General Fund- City Attorney		\$ 24,384	\$ 24,384
01-2000-General Fund- Finance		\$ 6,761	\$ 6,761
01-2100-General Fund- Information Technology		\$ 1,582	\$ 1,582
01-5100-General Fund- Public Works Department		\$ 6,452	\$ 6,452
Total Incoming Costs	<u>\$ 7,957</u>	<u>\$ 80,506</u>	<u>\$ 88,463</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 85,912</u>	<u>\$ 80,506</u>	<u>\$ 166,418</u>

DEPARTMENTAL EXPENSE DETAIL

01-1100-General Fund- City Council

Expense Type	Expense (\$)	Legislative Support
Personnel		
Salaries	\$ 18,000	\$ 18,000
Insurance Benefits	\$ 5,000	\$ 5,000
Benefits	\$ 2,205	\$ 2,205
Subtotal Personnel Cost	\$ 25,205	\$ 25,205
Operating Services & Supplies		
Operating Expenses	\$ 31,950	\$ 31,950
Professional Services	\$ 20,800	\$ 20,800
Subtotal Operating Cost	\$ 52,750	\$ 52,750
DEPARTMENTAL EXPENDITURES	\$ 77,955	\$ 77,955
Disallowed Costs		
Subtotal Disallowed Costs	\$ -	\$ -
Cost Adjustments		
Subtotal Cost Adjustments	\$ -	\$ -
FUNCTIONAL COST	\$ 77,955	\$ 77,955
First Allocation		
Incoming - All Others	\$ 7,957	\$ 7,957
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of First Allocation	\$ 85,912	\$ 85,912
Second Allocation		
Incoming - All Others	\$ 80,506	\$ 80,506
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of Second Allocation	\$ 80,506	\$ 80,506
TOTAL ALLOCATED	\$ 166,418	\$ 166,418

01-1100-General Fund- City Council

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Legislative Support							
01-1200-General Fund- City Manager	4.00	3.204%	\$ 2,753		\$ 2,753	\$ 2,580	\$ 5,332
01-1300-General Fund- City Clerk - General Ops / Functions	6.00	4.806%	\$ 4,129		\$ 4,129	\$ 3,869	\$ 7,999
01-1320-General Fund- Human Resources	5.00	4.005%	\$ 3,441		\$ 3,441	\$ 3,225	\$ 6,666
01-1330-General Fund- Risk Management	2.00	1.602%	\$ 1,376		\$ 1,376	\$ 1,290	\$ 2,666
01-2000-General Fund- Finance	15.00	12.016%	\$ 10,323		\$ 10,323	\$ 9,674	\$ 19,997
01-5100-General Fund- Public Works Department	13.00	10.414%	\$ 8,947		\$ 8,947	\$ 8,384	\$ 17,331
01-3000 - General Fund - Community Development	30.00	24.032%	\$ 20,646		\$ 20,646	\$ 19,347	\$ 39,994
01-3300 - General Fund - Engineering	15.00	12.016%	\$ 10,323		\$ 10,323	\$ 9,674	\$ 19,997
01-4100 - General Fund - Police	1.00	0.801%	\$ 688		\$ 688	\$ 645	\$ 1,333
01-4200 - General Fund - Animal Control	1.00	0.801%	\$ 688		\$ 688	\$ 645	\$ 1,333
01-4300 - General Fund - Fire Department	14.00	11.215%	\$ 9,635		\$ 9,635	\$ 9,029	\$ 18,664
16 - Capital Project Including ARPA	1.00	0.801%	\$ 688		\$ 688	\$ 645	\$ 1,333
19 - Library	1.00	0.801%	\$ 688		\$ 688	\$ 645	\$ 1,333
20 - ADA CIP Projects	1.00	0.801%	\$ 688		\$ 688	\$ 645	\$ 1,333
26 - Housing Rehab. -State Grant	1.00	0.801%	\$ 688		\$ 688	\$ 645	\$ 1,333
27 - Housing Rehab. -Federal Grant	2.00	1.602%	\$ 1,376		\$ 1,376	\$ 1,290	\$ 2,666
36 - Traffic Improvement Fees	2.00	1.602%	\$ 1,376		\$ 1,376	\$ 1,290	\$ 2,666
39 - Park Improvement Fees	2.00	1.602%	\$ 1,376		\$ 1,376	\$ 1,290	\$ 2,666
47 - CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	2.17	1.736%	\$ 1,491		\$ 1,491	\$ 1,397	\$ 2,888
49 - CFD 2012-1 Facilities IA2 Singleton Heights	0.33	0.267%	\$ 229		\$ 229	\$ 215	\$ 444
51 - CFD Public Services 1	2.00	1.602%	\$ 1,376		\$ 1,376	\$ 1,290	\$ 2,666
52 - CFD 2013-1 Facilities Improvement Area 1 JP Ranch	1.33	1.068%	\$ 918		\$ 918	\$ 860	\$ 1,777
53 - CFD 2012-1 Facilities IA1 Singleton Heights	1.00	0.801%	\$ 688		\$ 688	\$ 645	\$ 1,333
67 - Successor Agency	2.00	1.602%	\$ 1,376		\$ 1,376	\$ 1,290	\$ 2,666
Total	124.83	100.000%	\$ 85,912	\$ -	\$ 85,912	\$ 80,506	\$ 166,418

Allocation Basis:

of Agenda Items per Fund / Dept

Source of Allocation:

Agenda Report

ALLOCATION SUMMARY

01-1100-General Fund- City Council

	<u>Legislative Support</u>	<u>Total</u>
01-1200-General Fund- City Manager	\$ 5,332	\$ 5,332
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 7,999	\$ 7,999
01-1320-General Fund- Human Resources	\$ 6,666	\$ 6,666
01-1330-General Fund- Risk Management	\$ 2,666	\$ 2,666
01-2000-General Fund- Finance	\$ 19,997	\$ 19,997
01-5100-General Fund- Public Works Department	\$ 17,331	\$ 17,331
01-3000 - General Fund - Community Development	\$ 39,994	\$ 39,994
01-3300 - General Fund - Engineering	\$ 19,997	\$ 19,997
01-4100 - General Fund - Police	\$ 1,333	\$ 1,333
01-4200 - General Fund - Animal Control	\$ 1,333	\$ 1,333
01-4300 - General Fund - Fire Department	\$ 18,664	\$ 18,664
16 - Capital Project Including ARPA	\$ 1,333	\$ 1,333
19 - Library	\$ 1,333	\$ 1,333
20 - ADA CIP Projects	\$ 1,333	\$ 1,333
26 - Housing Rehab. -State Grant	\$ 1,333	\$ 1,333
27 - Housing Rehab. -Federal Grant	\$ 2,666	\$ 2,666
36 - Traffic Improvement Fees	\$ 2,666	\$ 2,666
39 - Park Improvement Fees	\$ 2,666	\$ 2,666
47 - CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	\$ 2,888	\$ 2,888
49 - CFD 2012-1 Facilities IA2 Singleton Heights	\$ 444	\$ 444
51 - CFD Public Services 1	\$ 2,666	\$ 2,666
52 - CFD 2013-1 Facilities Improvement Area 1 JP Ranch	\$ 1,777	\$ 1,777
53 - CFD 2012-1 Facilities IA1 Singleton Heights	\$ 1,333	\$ 1,333
67 - Successor Agency	\$ 2,666	\$ 2,666
Total	\$ 166,418	\$166,418

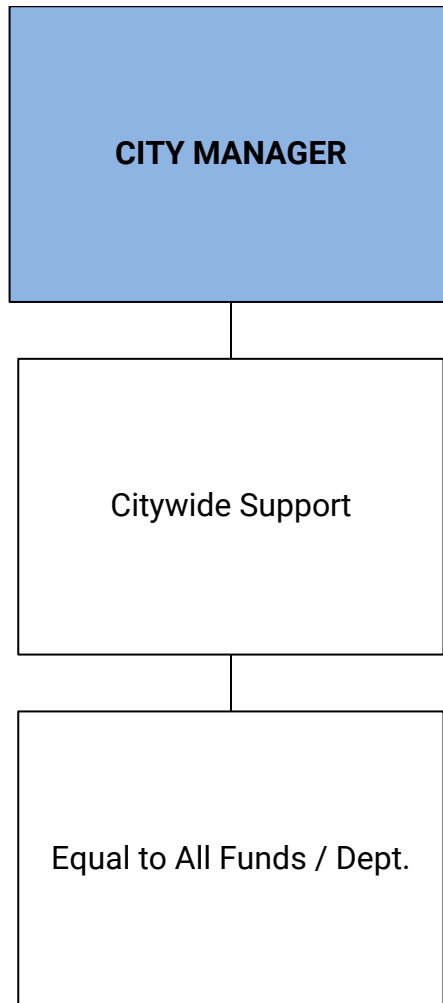
3 City Manager

City Manager acts as the administrative head of the City and is responsible for general administrative and managerial support Citywide. City Manager's costs are allocated to Receiving Departments as follows:

- **Citywide Support**– represents costs associated general administrative and managerial support including overseeing all citywide functions. These costs have been allocated equally to all Funds / Departments⁵.

The chart on the following page illustrates the functions and measures used to allocate City Manager costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

⁵ Community Development was weighted at 200% due to extra support provided and Animal Control was weighted 50%.



COSTS TO BE ALLOCATED

01-1200-General Fund- City Manager

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 390,509		\$ 390,509
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
01-8100-General Fund- Non-Departmental	\$ 53,510	\$ 232	\$ 53,741
01-1100-General Fund- City Council	\$ 2,753	\$ 2,580	\$ 5,332
01-1300-General Fund- City Clerk - General Ops / Functions		\$ 5,408	\$ 5,408
01-1320-General Fund- Human Resources		\$ 4,375	\$ 4,375
01-1330-General Fund- Risk Management		\$ 8,442	\$ 8,442
01-1400-General Fund- City Attorney		\$ 9,976	\$ 9,976
01-2000-General Fund- Finance		\$ 10,529	\$ 10,529
01-2100-General Fund- Information Technology		\$ 10,754	\$ 10,754
01-5100-General Fund- Public Works Department		\$ 1,612	\$ 1,612
Total Incoming Costs	<u>\$ 56,262</u>	<u>\$ 53,908</u>	<u>\$ 110,170</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 446,771</u>	<u>\$ 53,908</u>	<u>\$ 500,679</u>

DEPARTMENTAL EXPENSE DETAIL

01-1200-General Fund- City Manager

Expense Type	Expense (\$)	Citywide Support
Personnel		
Salaries	\$ 274,180	\$ 274,180
Insurance Benefits	\$ 14,560	\$ 14,560
Management Incentive Pay	\$ 96,629	\$ 96,629
Subtotal Personnel Cost	\$ 385,369	\$ 385,369
Operating Services & Supplies		
Operating Expenses	\$ 5,140	\$ 5,140
Subtotal Operating Cost	\$ 5,140	\$ 5,140
DEPARTMENTAL EXPENDITURES	\$ 390,509	\$ 390,509
Disallowed Costs		
Subtotal Disallowed Costs	\$ -	\$ -
Cost Adjustments		
Subtotal Cost Adjustments	\$ -	\$ -
FUNCTIONAL COST	\$ 390,509	\$ 390,509
First Allocation		
Incoming - All Others	\$ 56,262	\$ 56,262
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of First Allocation	\$ 446,771	\$ 446,771
Second Allocation		
Incoming - All Others	\$ 53,908	\$ 53,908
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of Second Allocation	\$ 53,908	\$ 53,907.72
TOTAL ALLOCATED	\$ 500,679	\$ 500,679

01-1200-General Fund- City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
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Citywide Support

01-1100-General Fund- City Council	1	2.062%	\$ 9,212		\$ 9,212		\$ 9,212
01-1300-General Fund- City Clerk - General Ops / Functions	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
01-1320-General Fund- Human Resources	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
01-1330-General Fund- Risk Management	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
01-1400-General Fund- City Attorney	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
01-2000-General Fund- Finance	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
01-2100-General Fund- Information Technology	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
01-5100-General Fund- Public Works Department	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
01-1310 - General Fund - Mobile Home Rent Control	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
01-3000 - General Fund - Community Development	2	4.124%	\$ 18,424		\$ 18,424	\$ 2,270	\$ 20,693
01-3300 - General Fund - Engineering	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
01-4000 - General Fund - Citizens on Patrol	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
01-4100 - General Fund - Police	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
01-4200 - General Fund - Animal Control	1	1.031%	\$ 4,606		\$ 4,606	\$ 567	\$ 5,173
01-4300 - General Fund - Fire Department	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
01-4900 - General Fund - Community Services Senior Center	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
12 - Special Deposits	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
16 - Capital Project Including ARPA	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
19 - Library	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
20 - ADA CIP Projects	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
21 - Air Quality Management District	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
22 - Road Maintenance and Rehabilitation Account	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
24 - Gas Tax	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
25 - Measure A	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
26 - Housing Rehab. -State Grant	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
27 - Housing Rehab. -Federal Grant	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
28 - Landscape, Lighting & Maintenance	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
31 - Fire Facilities Fees	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
32 - Flood Control and Drainage Fees	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
33 - Administration Facilities Fees	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
34 - Library Facilities Fees	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
35 - Law Enforcement Facilities Fees	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
36 - Traffic Improvement Fees	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
39 - Park Improvement Fees	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
47 - CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
49 - CFD 2012-1 Facilities IA2 Singleton Heights	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347

01-1200-General Fund- City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
51 - CFD Public Services 1	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
52 - CFD 2013-1 Facilities Improvement Area 1 JP Ranch	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
53 - CFD 2012-1 Facilities IA1 Singleton Heights	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
54 - CFD 2013-1 Facilities Improvement Area 3 JP Ranch	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
55 - CFD 2012-1B Maintenance Singleton Heights	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
56 - CFD 2013-1 Maintenance JP Ranch	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
57 - CFD 2018-1 Maintenance Summerwind Ranch	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
59 - CFD 2013-1 Facilities IA2 JP Ranch	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
67 - Successor Agency	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
71 - California Recycling Grant	1	2.062%	\$ 9,212		\$ 9,212	\$ 1,135	\$ 10,347
75 - Vehicle Fund	1	2.062%	\$ 9,211.8		\$ 9,212	\$ 1,135	\$ 10,347
76 - Information Technology Fund	1	2.062%	\$ 9,211.8		\$ 9,212	\$ 1,135	\$ 10,347
Total	48.50	100.000%	\$446,771	\$ -	\$446,771	\$ 53,908	\$ 500,679

Allocation Basis:

Equal to All Funds / Dept

ALLOCATION SUMMARY

01-1200-General Fund- City Manager

	<u>Citywide Support</u>	<u>Total</u>
01-1100-General Fund- City Council	\$ 9,212	\$ 9,212
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 10,347	\$ 10,347
01-1320-General Fund- Human Resources	\$ 10,347	\$ 10,347
01-1330-General Fund- Risk Management	\$ 10,347	\$ 10,347
01-1400-General Fund- City Attorney	\$ 10,347	\$ 10,347
01-2000-General Fund- Finance	\$ 10,347	\$ 10,347
01-2100-General Fund- Information Technology	\$ 10,347	\$ 10,347
01-5100-General Fund- Public Works Department	\$ 10,347	\$ 10,347
01-1310 - General Fund - Mobile Home Rent Control	\$ 10,347	\$ 10,347
01-3000 - General Fund - Community Development	\$ 20,693	\$ 20,693
01-3300 - General Fund - Engineering	\$ 10,347	\$ 10,347
01-4000 - General Fund - Citizens on Patrol	\$ 10,347	\$ 10,347
01-4100 - General Fund - Police	\$ 10,347	\$ 10,347
01-4200 - General Fund - Animal Control	\$ 5,173	\$ 5,173
01-4300 - General Fund - Fire Department	\$ 10,347	\$ 10,347
01-4900 - General Fund - Community Services Senior Center	\$ 10,347	\$ 10,347
12 - Special Deposits	\$ 10,347	\$ 10,347
16 - Capital Project Including ARPA	\$ 10,347	\$ 10,347
19 - Library	\$ 10,347	\$ 10,347
20 - ADA CIP Projects	\$ 10,347	\$ 10,347
21 - Air Quality Management District	\$ 10,347	\$ 10,347
22 - Road Maintenance and Rehabilitation Account	\$ 10,347	\$ 10,347
24 - Gas Tax	\$ 10,347	\$ 10,347
25 - Measure A	\$ 10,347	\$ 10,347
26 - Housing Rehab. -State Grant	\$ 10,347	\$ 10,347
27 - Housing Rehab. -Federal Grant	\$ 10,347	\$ 10,347
28 - Landscape, Lighting & Maintenance	\$ 10,347	\$ 10,347
31 - Fire Facilities Fees	\$ 10,347	\$ 10,347
32 - Flood Control and Drainage Fees	\$ 10,347	\$ 10,347

ALLOCATION SUMMARY

01-1200-General Fund- City Manager

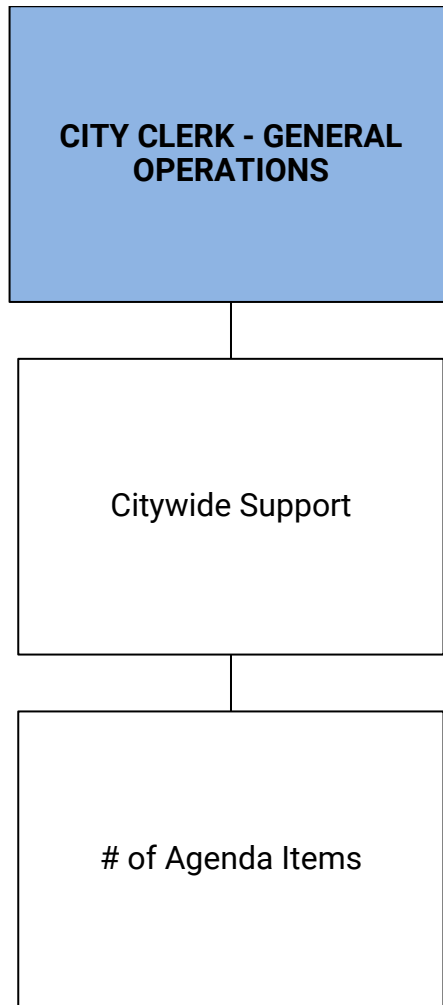
	<u>Citywide Support</u>	<u>Total</u>
33 - Administration Facilities Fees	\$ 10,347	\$ 10,347
34 - Library Facilities Fees	\$ 10,347	\$ 10,347
35 - Law Enforcement Facilities Fees	\$ 10,347	\$ 10,347
36 - Traffic Improvement Fees	\$ 10,347	\$ 10,347
39 - Park Improvement Fees	\$ 10,347	\$ 10,347
47 - CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	\$ 10,347	\$ 10,347
49 - CFD 2012-1 Facilities IA2 Singleton Heights	\$ 10,347	\$ 10,347
51 - CFD Public Services 1	\$ 10,347	\$ 10,347
52 - CFD 2013-1 Facilities Improvement Area 1 JP Ranch	\$ 10,347	\$ 10,347
53 - CFD 2012-1 Facilities IA1 Singleton Heights	\$ 10,347	\$ 10,347
54 - CFD 2013-1 Facilities Improvement Area 3 JP Ranch	\$ 10,347	\$ 10,347
55 - CFD 2012-1B Maintenance Singleton Heights	\$ 10,347	\$ 10,347
56 - CFD 2013-1 Maintenance JP Ranch	\$ 10,347	\$ 10,347
57 - CFD 2018-1 Maintenance Summerwind Ranch	\$ 10,347	\$ 10,347
59 - CFD 2013-1 Facilities IA2 JP Ranch	\$ 10,347	\$ 10,347
67 - Successor Agency	\$ 10,347	\$ 10,347
71 - California Recycling Grant	\$ 10,347	\$ 10,347
75 - Vehicle Fund	\$ 10,347	\$ 10,347
76 - Information Technology Fund	\$ 10,347	\$ 10,347
Total	\$ 500,679	\$ 500,679

4 City Clerk – General Operations

The City Clerk – General Operations Department is responsible for managing, maintaining, and archiving City records and providing support to City Council. City Clerk – General Operations' costs are allocated to Receiving Departments as follows:

- **Citywide Support**– represents costs associated overseeing all city records, as well as putting together agenda packets, and minutes for City Council meetings. These costs have been allocated based on number of agenda items per Fund / Department.

The chart on the following page illustrates the functions and measures used to allocate City Clerk – General Operations costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED

01-1300-General Fund- City Clerk - General Ops / Functions

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 158,699		\$ 158,699
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
01-8100-General Fund- Non-Departmental	\$ 6,154	\$ 27	\$ 6,181
01-1100-General Fund- City Council	\$ 4,129	\$ 3,869	\$ 7,999
01-1200-General Fund- City Manager	\$ 9,212	\$ 1,135	\$ 10,347
01-1300-General Fund- City Clerk - General Ops / Functions		\$ 8,112	\$ 8,112
01-1320-General Fund- Human Resources		\$ 2,728	\$ 2,728
01-1330-General Fund- Risk Management		\$ 5,264	\$ 5,264
01-1400-General Fund- City Attorney		\$ 1,620	\$ 1,620
01-2000-General Fund- Finance		\$ 9,376	\$ 9,376
01-2100-General Fund- Information Technology		\$ 6,706	\$ 6,706
01-5100-General Fund- Public Works Department		\$ 1,005	\$ 1,005
Total Incoming Costs	<u>\$ 19,495</u>	<u>\$ 39,842</u>	<u>\$ 59,337</u>
Less: Costs Allocated Out	\$ 13,795		
Total Cost Adjustments	<u>\$ 13,795</u>		<u>\$ 13,795</u>
Total Costs to be Allocated	<u>\$ 191,989</u>	<u>\$ 39,842</u>	<u>\$ 231,831</u>

DEPARTMENTAL EXPENSE DETAIL

01-1300-General Fund- City Clerk - General Ops / Functions

Expense Type	Expense (\$)	Citywide Support
Personnel		
Salaries	\$ 94,447	\$ 94,447
Benefits	\$ 35,372	\$ 35,372
Subtotal Personnel Cost	\$ 129,819	\$ 129,819
Operating Services & Supplies		
Operating Expenses	\$ 9,535	\$ 9,535
Professional Services	\$ 4,150	\$ 4,150
Other Contract Services	\$ 28,990	\$ 28,990
Less: Costs Allocated Out	\$ (13,795)	\$ (13,795)
Subtotal Operating Cost	\$ 28,880	\$ 28,880
DEPARTMENTAL EXPENDITURES	\$ 158,699	\$ 158,699
Disallowed Costs		
Subtotal Disallowed Costs	\$ -	\$ -
Cost Adjustments		
Less: Costs Allocated Out	\$ 13,795	\$ 13,795
Subtotal Cost Adjustments	\$ 13,795	\$ 13,795
FUNCTIONAL COST	\$ 172,494	\$ 172,494
First Allocation		
Incoming - All Others	\$ 19,495	\$ 19,495
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of First Allocation	\$ 191,989	\$ 191,989
Second Allocation		
Incoming - All Others	\$ 39,842	\$ 39,842
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of Second Allocation	\$ 39,842	\$ 39,841.63
TOTAL ALLOCATED	\$ 231,831	\$ 231,831

01-1300-General Fund- City Clerk - General Ops / Functions

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Citywide Support							
01-1100-General Fund- City Council	15.00	10.563%	\$ 20,281		\$ 20,281		\$ 20,281
01-1200-General Fund- City Manager	4.00	2.817%	\$ 5,408		\$ 5,408		\$ 5,408
01-1300-General Fund- City Clerk - General Ops / Functions	6.00	4.225%	\$ 8,112		\$ 8,112		\$ 8,112
01-1320-General Fund- Human Resources	5.00	3.521%	\$ 6,760		\$ 6,760	\$ 1,703	\$ 8,463
01-1330-General Fund- Risk Management	2.00	1.408%	\$ 2,704		\$ 2,704	\$ 681	\$ 3,385
01-2000-General Fund- Finance	15.00	10.563%	\$ 20,281		\$ 20,281	\$ 5,108	\$ 25,388
01-5100-General Fund- Public Works Department	13.00	9.155%	\$ 17,576		\$ 17,576	\$ 4,427	\$ 22,003
01-3000 - General Fund - Community Development	30.00	21.127%	\$ 40,561		\$ 40,561	\$ 10,216	\$ 50,777
01-3300 - General Fund - Engineering	15.00	10.563%	\$ 20,281		\$ 20,281	\$ 5,108	\$ 25,388
01-4100 - General Fund - Police	1.00	0.704%	\$ 1,352		\$ 1,352	\$ 341	\$ 1,693
01-4200 - General Fund - Animal Control	1.00	0.704%	\$ 1,352		\$ 1,352	\$ 341	\$ 1,693
01-4300 - General Fund - Fire Department	14.00	9.859%	\$ 18,929		\$ 18,929	\$ 4,767	\$ 23,696
16 - Capital Project Including ARPA	1.00	0.704%	\$ 1,352		\$ 1,352	\$ 341	\$ 1,693
19 - Library	1.00	0.704%	\$ 1,352		\$ 1,352	\$ 341	\$ 1,693
20 - ADA CIP Projects	1.00	0.704%	\$ 1,352		\$ 1,352	\$ 341	\$ 1,693
26 - Housing Rehab. -State Grant	1.00	0.704%	\$ 1,352		\$ 1,352	\$ 341	\$ 1,693
27 - Housing Rehab. -Federal Grant	2.00	1.408%	\$ 2,704		\$ 2,704	\$ 681	\$ 3,385
36 - Traffic Improvement Fees	2.00	1.408%	\$ 2,704		\$ 2,704	\$ 681	\$ 3,385
39 - Park Improvement Fees	2.00	1.408%	\$ 2,704		\$ 2,704	\$ 681	\$ 3,385
47 - CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	4.33	3.052%	\$ 5,859		\$ 5,859	\$ 1,476	\$ 7,334
49 - CFD 2012-1 Facilities IA2 Singleton Heights	0.33	0.235%	\$ 451		\$ 451	\$ 114	\$ 564
51 - CFD Public Services 1	2.00	1.408%	\$ 2,704		\$ 2,704	\$ 681	\$ 3,385
52 - CFD 2013-1 Facilities Improvement Area 1 JP Ranch	1.33	0.939%	\$ 1,803		\$ 1,803	\$ 454	\$ 2,257
53 - CFD 2012-1 Facilities IA1 Singleton Heights	1.00	0.704%	\$ 1,352		\$ 1,352	\$ 341	\$ 1,693
67 - Successor Agency	2.00	1.408%	\$ 2,704		\$ 2,704	\$ 681	\$ 3,385
Total	142.00	100.000%	\$ 191,989	\$ -	\$ 191,989	\$ 39,842	\$ 231,831

Allocation Basis:

of Agenda Items per Fund / Dept

Source of Allocation:

Agenda Report

ALLOCATION SUMMARY

01-1300-General Fund- City Clerk - General Ops / Functions

	<u>Citywide Support</u>	<u>Total</u>
01-1100-General Fund- City Council	\$ 20,281	\$ 20,281
01-1200-General Fund- City Manager	\$ 5,408	\$ 5,408
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 8,112	\$ 8,112
01-1320-General Fund- Human Resources	\$ 8,463	\$ 8,463
01-1330-General Fund- Risk Management	\$ 3,385	\$ 3,385
01-2000-General Fund- Finance	\$ 25,388	\$ 25,388
01-5100-General Fund- Public Works Department	\$ 22,003	\$ 22,003
01-3000 - General Fund - Community Development	\$ 50,777	\$ 50,777
01-3300 - General Fund - Engineering	\$ 25,388	\$ 25,388
01-4100 - General Fund - Police	\$ 1,693	\$ 1,693
01-4200 - General Fund - Animal Control	\$ 1,693	\$ 1,693
01-4300 - General Fund - Fire Department	\$ 23,696	\$ 23,696
16 - Capital Project Including ARPA	\$ 1,693	\$ 1,693
19 - Library	\$ 1,693	\$ 1,693
20 - ADA CIP Projects	\$ 1,693	\$ 1,693
26 - Housing Rehab. -State Grant	\$ 1,693	\$ 1,693
27 - Housing Rehab. -Federal Grant	\$ 3,385	\$ 3,385
36 - Traffic Improvement Fees	\$ 3,385	\$ 3,385
39 - Park Improvement Fees	\$ 3,385	\$ 3,385
47 - CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	\$ 7,334	\$ 7,334
49 - CFD 2012-1 Facilities IA2 Singleton Heights	\$ 564	\$ 564
51 - CFD Public Services 1	\$ 3,385	\$ 3,385
52 - CFD 2013-1 Facilities Improvement Area 1 JP Ranch	\$ 2,257	\$ 2,257
53 - CFD 2012-1 Facilities IA1 Singleton Heights	\$ 1,693	\$ 1,693
67 - Successor Agency	\$ 3,385	\$ 3,385
Total	\$ 231,831	\$231,831

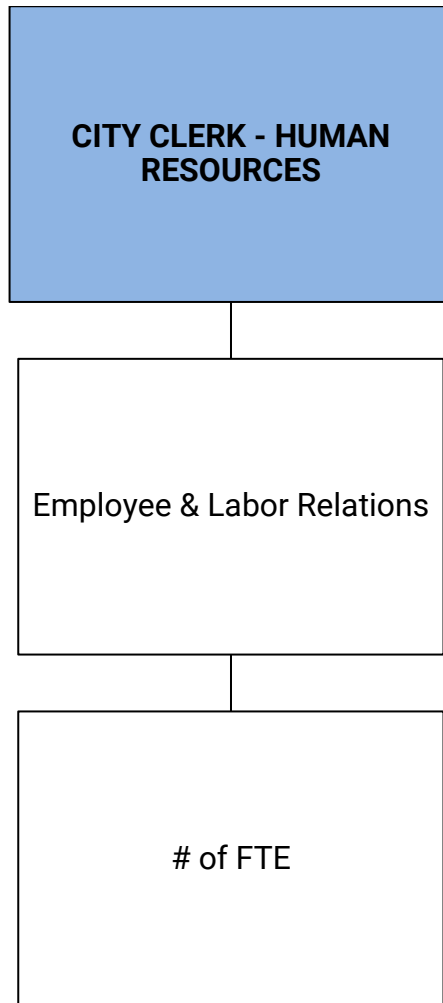
5 City Clerk – Human Resources

The City Clerk – Human Resources Department is responsible for employee retention, training, recruitment, investigation of grievances, and maintenance of personnel records and benefits. City Clerk – Human Resources' costs are allocated to Receiving Departments as follows:

- **Employee & Labor Relations** – represents costs associated with all employee-related activities such as recruitment, benefits, grievances, etc.. These costs have been allocated based on number of full-time employees (FTE) per Fund / Department⁶.

The chart on the following page illustrates the functions and measures used to allocate City Clerk – Human Resources costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

⁶ Fire Department Reserve employee were included in this metric as they are not full or part-time staff, but seasonal staff that are onboarded and treated the same as full-time staff from the perspective of HR.



COSTS TO BE ALLOCATED

01-1320-General Fund- Human Resources

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 78,906		\$ 78,906
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
01-8100-General Fund- Non-Departmental	\$ 5,520	\$ 24	\$ 5,544
01-1100-General Fund- City Council	\$ 3,441	\$ 3,225	\$ 6,666
01-1200-General Fund- City Manager	\$ 9,212	\$ 1,135	\$ 10,347
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 6,760	\$ 1,703	\$ 8,463
01-1320-General Fund- Human Resources		\$ 1,261	\$ 1,261
01-1330-General Fund- Risk Management		\$ 2,433	\$ 2,433
01-1400-General Fund- City Attorney		\$ 2,656	\$ 2,656
01-2000-General Fund- Finance		\$ 10,775	\$ 10,775
01-2100-General Fund- Information Technology		\$ 3,100	\$ 3,100
01-5100-General Fund- Public Works Department		\$ 465	\$ 465
Total Incoming Costs	<u>\$ 24,933</u>	<u>\$ 26,777</u>	<u>\$ 51,710</u>
Less: Costs Allocated Out	<u>\$ 4,894</u>		
Total Cost Adjustments	<u>\$ 4,894</u>		<u>\$ 4,894</u>
Total Costs to be Allocated	<u>\$ 108,733</u>	<u>\$ 26,777</u>	<u>\$ 135,510</u>

DEPARTMENTAL EXPENSE DETAIL

01-1320-General Fund- Human Resources

Expense Type	Expense (\$)	Employee & Labor Relations
Personnel		
Salaries	\$ 49,941	\$ 49,941
Benefits	\$ 19,159	\$ 19,159
Subtotal Personnel Cost	\$ 69,100	\$ 69,100
Operating Services & Supplies		
Operating Expenses	\$ 6,000	\$ 6,000
Professional Services	\$ 8,700	\$ 8,700
Less: Costs Allocated Out	\$ (4,894)	\$ (4,894)
Subtotal Operating Cost	\$ 9,806	\$ 9,806
DEPARTMENTAL EXPENDITURES	\$ 78,906	\$ 78,906

Disallowed Costs		
Subtotal Disallowed Costs	\$ -	\$ -

Cost Adjustments		
Less: Costs Allocated Out	\$ 4,894	\$ 4,894
Subtotal Cost Adjustments	\$ 4,894	\$ 4,894
FUNCTIONAL COST	\$ 83,800	\$ 83,800

First Allocation		
Incoming - All Others	\$ 24,933	\$ 24,933
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of First Allocation	\$ 108,733	\$ 108,733

Second Allocation		
Incoming - All Others	\$ 26,777	\$ 26,777
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of Second Allocation	\$ 26,777	\$ 26,776.56

TOTAL ALLOCATED	\$ 135,510	\$ 135,510
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01-1320-General Fund- Human Resources

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Employee & Labor Relations							
01-1100-General Fund- City Council	0.25	0.592%	\$ 643		\$ 643		\$ 643
01-1200-General Fund- City Manager	1.70	4.024%	\$ 4,375		\$ 4,375		\$ 4,375
01-1300-General Fund- City Clerk - General Ops / Functions	1.06	2.509%	\$ 2,728		\$ 2,728		\$ 2,728
01-1320-General Fund- Human Resources	0.49	1.160%	\$ 1,261		\$ 1,261		\$ 1,261
01-1330-General Fund- Risk Management	0.50	1.183%	\$ 1,287		\$ 1,287	\$ 346	\$ 1,632
01-2000-General Fund- Finance	3.27	7.740%	\$ 8,416		\$ 8,416	\$ 2,260	\$ 10,675
01-2100-General Fund- Information Technology	0.35	0.828%	\$ 901		\$ 901	\$ 242	\$ 1,143
01-5100-General Fund- Public Works Department	1.45	3.432%	\$ 3,732		\$ 3,732	\$ 1,002	\$ 4,734
01-1310 - General Fund - Mobile Home Rent Control	0.13	0.308%	\$ 335		\$ 335	\$ 90	\$ 424
01-3000 - General Fund - Community Development	3.05	7.219%	\$ 7,849		\$ 7,849	\$ 2,108	\$ 9,957
01-4300 - General Fund - Fire Department	27.00	63.905%	\$ 69,486		\$ 69,486	\$ 18,657	\$ 88,144
01-4900 - General Fund - Community Services Senior Center	0.20	0.473%	\$ 515		\$ 515	\$ 138	\$ 653
24 - Gas Tax	1.55	3.669%	\$ 3,989		\$ 3,989	\$ 1,071	\$ 5,060
28 - Landscape, Lighting & Maintenance	0.75	1.775%	\$ 1,930		\$ 1,930	\$ 518	\$ 2,448
55 - CFD 2012-1B Maintenance Singleton Heights	0.20	0.473%	\$ 515		\$ 515	\$ 138	\$ 653
56 - CFD 2013-1 Maintenance JP Ranch	0.10	0.237%	\$ 257		\$ 257	\$ 69	\$ 326
57 - CFD 2018-1 Maintenance Summerwind Ranch	0.20	0.473%	\$ 515		\$ 515	\$ 138	\$ 653
Total	42.25	100.000%	\$ 108,733	\$ -	\$ 108,733	\$ 26,777	\$ 135,510

Allocation Basis:

of FTE per Fund / Dept

Source of Allocation:

Staffing List

ALLOCATION SUMMARY

01-1320-General Fund- Human Resources

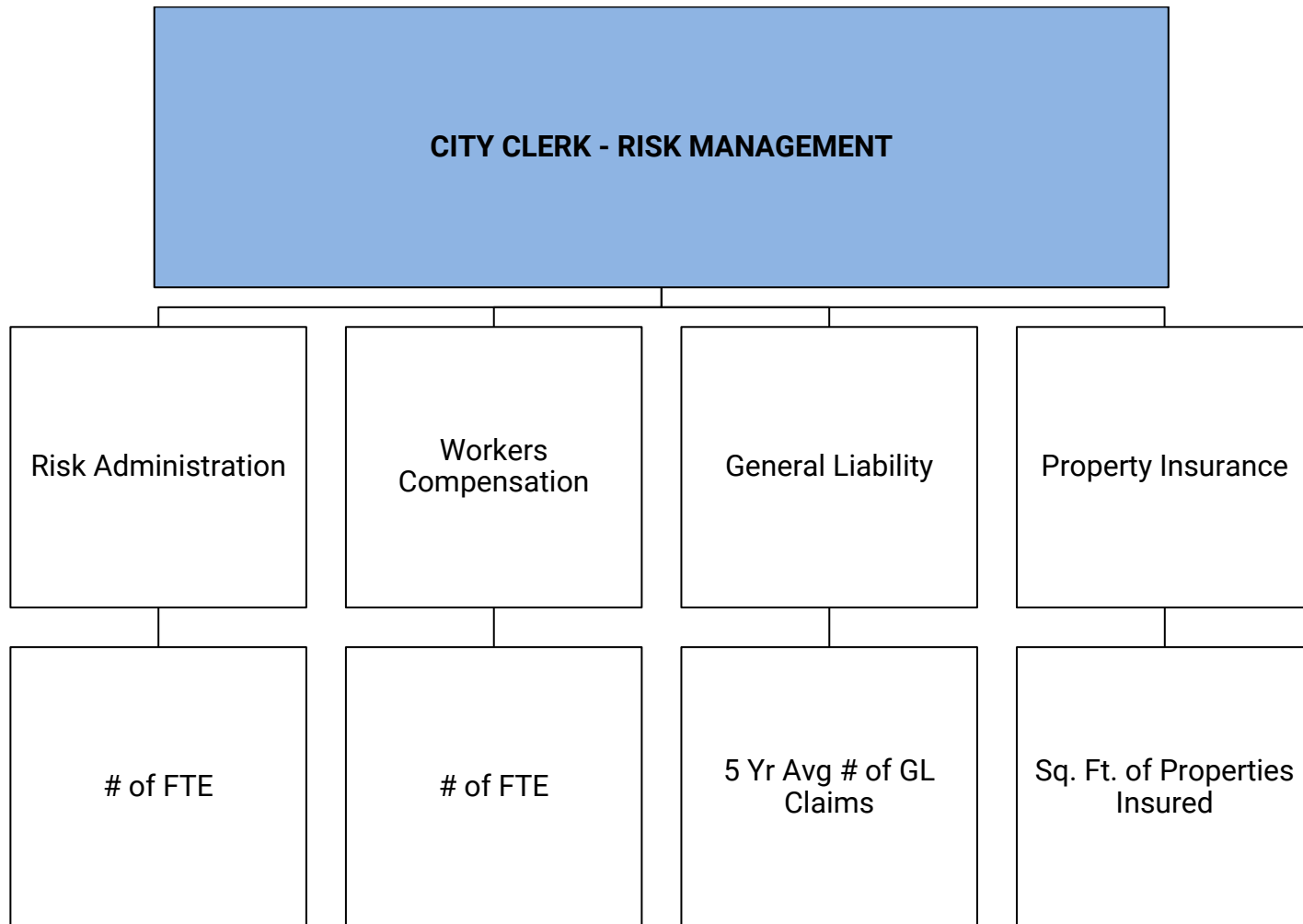
	Employee & Labor Relations	Total
01-1100-General Fund- City Council	\$ 643	\$ 643
01-1200-General Fund- City Manager	\$ 4,375	\$ 4,375
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 2,728	\$ 2,728
01-1320-General Fund- Human Resources	\$ 1,261	\$ 1,261
01-1330-General Fund- Risk Management	\$ 1,632	\$ 1,632
01-2000-General Fund- Finance	\$ 10,675	\$ 10,675
01-2100-General Fund- Information Technology	\$ 1,143	\$ 1,143
01-5100-General Fund- Public Works Department	\$ 4,734	\$ 4,734
01-1310 - General Fund - Mobile Home Rent Control	\$ 424	\$ 424
01-3000 - General Fund - Community Development	\$ 9,957	\$ 9,957
01-4300 - General Fund - Fire Department	\$ 88,144	\$ 88,144
01-4900 - General Fund - Community Services Senior Center	\$ 653	\$ 653
24 - Gas Tax	\$ 5,060	\$ 5,060
28 - Landscape, Lighting & Maintenance	\$ 2,448	\$ 2,448
55 - CFD 2012-1B Maintenance Singleton Heights	\$ 653	\$ 653
56 - CFD 2013-1 Maintenance JP Ranch	\$ 326	\$ 326
57 - CFD 2018-1 Maintenance Summerwind Ranch	\$ 653	\$ 653
Total	\$ 135,510	\$ 135,510

6 City Clerk – Risk Management

The City Clerk – Risk Management Department is responsible for overseeing and managing workers compensation, liability, and property insurance on behalf of the City. City Clerk – Risk Management’s costs are allocated to Receiving Departments as follows:

- **Risk Administration** – represents costs associated with overseeing the risk management function as well as pollution coverage and trainings. These costs have been allocated based on number of full-time employees (FTE) per Fund / Department.
- **Workers Compensation** – represents costs associated with receiving and monitoring workers compensation claims on behalf of City departments. These costs have been allocated based on number of full-time employees (FTE) per Fund / Department.
- **General Liability** – represents costs associated with receiving and monitoring general liability claims. These costs have been allocated based on a five-year average number of general liability claims per Fund / Department.
- **Property Insurance** – represents costs associated with maintaining the property insurance for all City facilities. These costs have been allocated based on square footage of property insured per Fund / Department.

The chart on the following page illustrates the functions and measures used to allocate City Clerk – Risk Management costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department’s expenses, a function-by-function breakdown of expenses, each function’s allocation, and an allocation summary.



COSTS TO BE ALLOCATED

01-1330-General Fund- Risk Management

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 218,401		\$ 218,401
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
01-8100-General Fund- Non-Departmental	\$ 5,526	\$ 24	\$ 5,550
01-1100-General Fund- City Council	\$ 1,376	\$ 1,290	\$ 2,666
01-1200-General Fund- City Manager	\$ 9,212	\$ 1,135	\$ 10,347
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 2,704	\$ 681	\$ 3,385
01-1320-General Fund- Human Resources	\$ 1,287	\$ 346	\$ 1,632
01-1330-General Fund- Risk Management		\$ 2,483	\$ 2,483
01-2000-General Fund- Finance		\$ 5,147	\$ 5,147
01-2100-General Fund- Information Technology		\$ 3,163	\$ 3,163
01-5100-General Fund- Public Works Department		\$ 474	\$ 474
Total Incoming Costs	<u>\$ 20,105</u>	<u>\$ 14,742</u>	<u>\$ 34,847</u>
Less: Costs Allocated Out	\$ 13,706		
Total Cost Adjustments	<u>\$ 13,706</u>		<u>\$ 13,706</u>
Total Costs to be Allocated	<u>\$ 252,212</u>	<u>\$ 14,742</u>	<u>\$ 266,954</u>

DEPARTMENTAL EXPENSE DETAIL

01-1330-General Fund- Risk Management

Expense Type	Expense (\$)	Risk Administration	Workers Compensation	General Liability	Property Insurance
Personnel					
Salaries	\$ 50,741	\$ 17,518	\$ 7,667	\$ 3,485	\$ 22,071
Benefits	\$ 19,409	\$ 6,701	\$ 2,933	\$ 1,333	\$ 8,443
Subtotal Personnel Cost	\$ 70,150	\$ 24,219	\$ 10,600	\$ 4,818	\$ 30,514
Operating Services & Supplies					
Operating Expenses	\$ 154,957	\$ 53,498	\$ 23,414	\$ 10,643	\$ 67,403
Professional Services	\$ 7,000	\$ 2,417	\$ 1,058	\$ 481	\$ 3,045
Less: Costs Allocated Out	\$ (13,706)	\$ (4,732)	\$ (2,071)	\$ (941)	\$ (5,962)
Subtotal Operating Cost	\$ 148,251	\$ 51,182	\$ 22,400	\$ 10,182	\$ 64,486
DEPARTMENTAL EXPENDITURES	\$ 218,401	\$ 75,401	\$ 33,000	\$ 15,000	\$ 95,000

Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Adjustments					
Less: Costs Allocated Out	\$ 13,706	\$ 4,732	\$ 2,071	\$ 941	\$ 5,962
Subtotal Cost Adjustments	\$ 13,706	\$ 4,732	\$ 2,071	\$ 941	\$ 5,962
FUNCTIONAL COST	\$ 232,107	\$ 80,133	\$ 35,071	\$ 15,941	\$ 100,962

First Allocation					
Incoming - All Others	\$ 20,105	\$ 6,941	\$ 3,038	\$ 1,381	\$ 8,745
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 252,212	\$ 87,074	\$ 38,109	\$ 17,322	\$ 109,707

Second Allocation					
Incoming - All Others	\$ 14,742	\$ 5,090	\$ 2,228	\$ 1,013	\$ 6,413
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 14,742	\$ 5,090	\$ 2,228	\$ 1,013	\$ 6,413

TOTAL ALLOCATED	\$ 266,954	\$ 92,163	\$ 40,336	\$ 18,335	\$ 116,120
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01-1330-General Fund- Risk Management

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Risk Administration							
01-1100-General Fund- City Council	0.25	0.690%	\$ 601		\$ 601		\$ 601
01-1200-General Fund- City Manager	1.70	4.690%	\$ 4,083		\$ 4,083		\$ 4,083
01-1300-General Fund- City Clerk - General Ops / Functions	1.06	2.924%	\$ 2,546		\$ 2,546		\$ 2,546
01-1320-General Fund- Human Resources	0.49	1.352%	\$ 1,177		\$ 1,177		\$ 1,177
01-1330-General Fund- Risk Management	0.50	1.379%	\$ 1,201		\$ 1,201		\$ 1,201
01-2000-General Fund- Finance	3.27	9.021%	\$ 7,855		\$ 7,855	\$ 516	\$ 8,371
01-2100-General Fund- Information Technology	0.35	0.966%	\$ 841		\$ 841	\$ 55	\$ 896
01-5100-General Fund- Public Works Department	1.45	4.000%	\$ 3,483		\$ 3,483	\$ 229	\$ 3,712
01-1310 - General Fund - Mobile Home Rent Control	0.13	0.359%	\$ 312		\$ 312	\$ 21	\$ 333
01-3000 - General Fund - Community Development	3.05	8.414%	\$ 7,326		\$ 7,326	\$ 481	\$ 7,808
01-4300 - General Fund - Fire Department	21.00	57.931%	\$ 50,443		\$ 50,443	\$ 3,314	\$ 53,757
01-4900 - General Fund - Community Services Senior Center	0.20	0.552%	\$ 480		\$ 480	\$ 32	\$ 512
24 - Gas Tax	1.55	4.276%	\$ 3,723		\$ 3,723	\$ 245	\$ 3,968
28 - Landscape, Lighting & Maintenance	0.75	2.069%	\$ 1,802		\$ 1,802	\$ 118	\$ 1,920
55 - CFD 2012-1B Maintenance Singleton Heights	0.20	0.552%	\$ 480		\$ 480	\$ 32	\$ 512
56 - CFD 2013-1 Maintenance JP Ranch	0.10	0.276%	\$ 240		\$ 240	\$ 16	\$ 256
57 - CFD 2018-1 Maintenance Summerwind Ranch	0.20	0.552%	\$ 480		\$ 480	\$ 32	\$ 512
Total	36.25	100.000%	\$ 87,074	\$ -	\$ 87,074	\$ 5,090	\$ 92,163

Allocation Basis:

of FTE per Fund / Dept

Source of Allocation:

Staffing List

01-1330-General Fund- Risk Management

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Workers Compensation							
01-1100-General Fund- City Council	0.25	0.690%	\$ 263		\$ 263		\$ 263
01-1200-General Fund- City Manager	1.70	4.690%	\$ 1,787		\$ 1,787		\$ 1,787
01-1300-General Fund- City Clerk - General Ops / Functions	1.06	2.924%	\$ 1,114		\$ 1,114		\$ 1,114
01-1320-General Fund- Human Resources	0.49	1.352%	\$ 515		\$ 515		\$ 515
01-1330-General Fund- Risk Management	0.50	1.379%	\$ 526		\$ 526		\$ 526
01-2000-General Fund- Finance	3.27	9.021%	\$ 3,438		\$ 3,438	\$ 226	\$ 3,664
01-2100-General Fund- Information Technology	0.35	0.966%	\$ 368		\$ 368	\$ 24	\$ 392
01-5100-General Fund- Public Works Department	1.45	4.000%	\$ 1,524		\$ 1,524	\$ 100	\$ 1,625
01-1310 - General Fund - Mobile Home Rent Control	0.13	0.359%	\$ 137		\$ 137	\$ 9	\$ 146
01-3000 - General Fund - Community Development	3.05	8.414%	\$ 3,206		\$ 3,206	\$ 211	\$ 3,417
01-4300 - General Fund - Fire Department	21.00	57.931%	\$ 22,077		\$ 22,077	\$ 1,450	\$ 23,527
01-4900 - General Fund - Community Services Senior Center	0.20	0.552%	\$ 210		\$ 210	\$ 14	\$ 224
24 - Gas Tax	1.55	4.276%	\$ 1,629		\$ 1,629	\$ 107	\$ 1,737
28 - Landscape, Lighting & Maintenance	0.75	2.069%	\$ 788		\$ 788	\$ 52	\$ 840
55 - CFD 2012-1B Maintenance Singleton Heights	0.20	0.552%	\$ 210		\$ 210	\$ 14	\$ 224
56 - CFD 2013-1 Maintenance JP Ranch	0.10	0.276%	\$ 105		\$ 105	\$ 7	\$ 112
57 - CFD 2018-1 Maintenance Summerwind Ranch	0.20	0.552%	\$ 210		\$ 210	\$ 14	\$ 224
Total	36.25	100.000%	\$ 38,109	\$ -	\$ 38,109	\$ 2,228	\$ 40,336

Allocation Basis:

of FTE per Fund / Dept

Source of Allocation:

Staffing List

01-1330-General Fund- Risk Management

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
General Liability							
01-5100-General Fund- Public Works Department	2.00	100.000%	\$ 17,322		\$ 17,322	\$ 1,013	\$ 18,335
Total	2.00	100.000%	\$ 17,322	\$ -	\$ 17,322	\$ 1,013	\$ 18,335

Allocation Basis:

5 Yr Avg # of GL Claims

Source of Allocation:

GL Claim Report

01-1330-General Fund- Risk Management

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Property Insurance							
01-1100-General Fund- City Council	1,960.00	9.384%	\$ 10,295		\$ 10,295		\$ 10,295
01-1200-General Fund- City Manager	489.60	2.344%	\$ 2,572		\$ 2,572		\$ 2,572
01-1300-General Fund- City Clerk - General Ops / Functions	305.28	1.462%	\$ 1,603		\$ 1,603		\$ 1,603
01-1320-General Fund- Human Resources	141.12	0.676%	\$ 741		\$ 741		\$ 741
01-1330-General Fund- Risk Management	144.00	0.689%	\$ 756		\$ 756		\$ 756
01-2000-General Fund- Finance	941.76	4.509%	\$ 4,947		\$ 4,947	\$ 338	\$ 5,285
01-2100-General Fund- Information Technology	100.80	0.483%	\$ 529		\$ 529	\$ 36	\$ 566
01-5100-General Fund- Public Works Department	4,822.00	23.086%	\$ 25,327		\$ 25,327	\$ 1,733	\$ 27,060
01-1310 - General Fund - Mobile Home Rent Control	37.44	0.179%	\$ 197		\$ 197	\$ 13	\$ 210
01-3000 - General Fund - Community Development	960.00	4.596%	\$ 5,042		\$ 5,042	\$ 345	\$ 5,387
01-3300 - General Fund - Engineering	667.00	3.193%	\$ 3,503		\$ 3,503	\$ 240	\$ 3,743
01-4100 - General Fund - Police	333.50	1.597%	\$ 1,752		\$ 1,752	\$ 120	\$ 1,872
01-4300 - General Fund - Fire Department	4,422.00	21.171%	\$ 23,226		\$ 23,226	\$ 1,589	\$ 24,815
01-4900 - General Fund - Community Services Senior Center	3,042.50	14.566%	\$ 15,980		\$ 15,980	\$ 1,093	\$ 17,074
19 - Library	2,520.00	12.065%	\$ 13,236		\$ 13,236	\$ 905	\$ 14,142
Total	20,887.00	100.000%	\$109,707	\$ -	\$109,707	\$ 6,413	\$ 116,120

Allocation Basis:

Sq. Ft. of Property Insured per Fund / Dept

Source of Allocation:

Building Square Footage

ALLOCATION SUMMARY

01-1330-General Fund- Risk Management

	<u>Risk Administration</u>	<u>Workers Compensation</u>	<u>General Liability</u>	<u>Property Insurance</u>	<u>Total</u>
01-1100-General Fund- City Council	\$ 601	\$ 263	\$ -	\$ 10,295	\$ 11,158
01-1200-General Fund- City Manager	\$ 4,083	\$ 1,787	\$ -	\$ 2,572	\$ 8,442
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 2,546	\$ 1,114	\$ -	\$ 1,603	\$ 5,264
01-1320-General Fund- Human Resources	\$ 1,177	\$ 515	\$ -	\$ 741	\$ 2,433
01-1330-General Fund- Risk Management	\$ 1,201	\$ 526	\$ -	\$ 756	\$ 2,483
01-2000-General Fund- Finance	\$ 8,371	\$ 3,664	\$ -	\$ 5,285	\$ 17,319
01-2100-General Fund- Information Technology	\$ 896	\$ 392	\$ -	\$ 566	\$ 1,854
01-5100-General Fund- Public Works Department	\$ 3,712	\$ 1,625	\$ 18,335	\$ 27,060	\$ 50,731
01-1310 - General Fund - Mobile Home Rent Control	\$ 333	\$ 146	\$ -	\$ 210	\$ 689
01-3000 - General Fund - Community Development	\$ 7,808	\$ 3,417	\$ -	\$ 5,387	\$ 16,612
01-3300 - General Fund - Engineering	\$ -	\$ -	\$ -	\$ 3,743	\$ 3,743
01-4100 - General Fund - Police	\$ -	\$ -	\$ -	\$ 1,872	\$ 1,872
01-4300 - General Fund - Fire Department	\$ 53,757	\$ 23,527	\$ -	\$ 24,815	\$102,099
01-4900 - General Fund - Community Services Senior Center	\$ 512	\$ 224	\$ -	\$ 17,074	\$ 17,810
19 - Library	\$ -	\$ -	\$ -	\$ 14,142	\$ 14,142
24 - Gas Tax	\$ 3,968	\$ 1,737	\$ -	\$ -	\$ 5,704
28 - Landscape, Lighting & Maintenance	\$ 1,920	\$ 840	\$ -	\$ -	\$ 2,760
55 - CFD 2012-1B Maintenance Singleton Heights	\$ 512	\$ 224	\$ -	\$ -	\$ 736
56 - CFD 2013-1 Maintenance JP Ranch	\$ 256	\$ 112	\$ -	\$ -	\$ 368
57 - CFD 2018-1 Maintenance Summerwind Ranch	\$ 512	\$ 224	\$ -	\$ -	\$ 736
Total	\$ 92,163	\$ 40,336	\$ 18,335	\$ 116,120	\$266,954

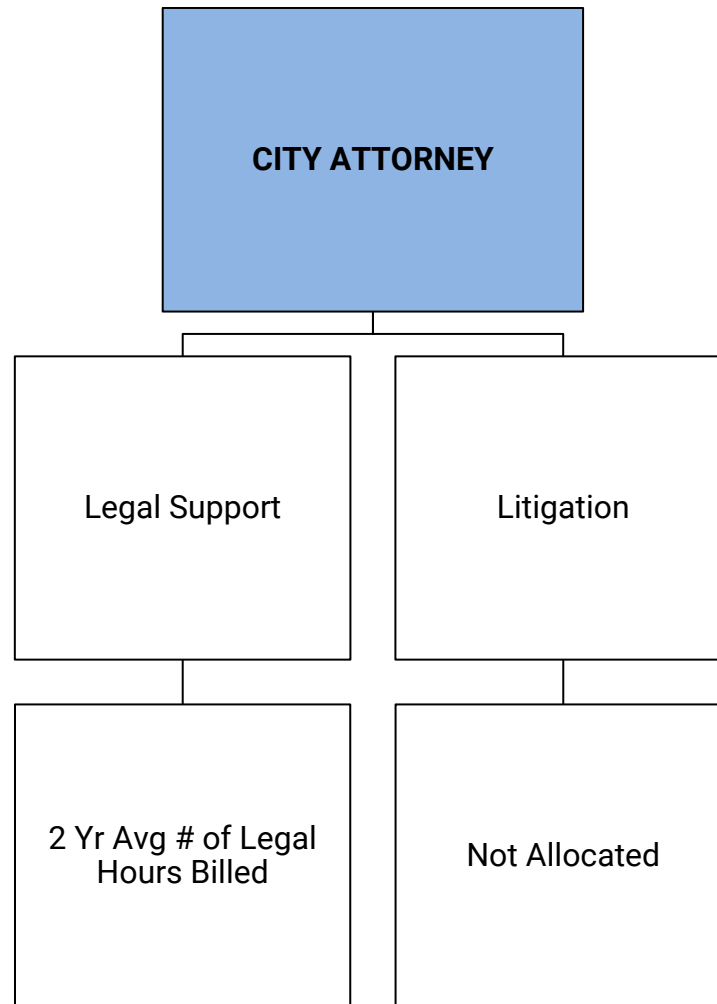
7 City Attorney

The City Attorney is responsible for providing the City and its staff with legal advice and counsel; along with representing the City in all legal proceedings. City Attorney's costs are allocated to Receiving Departments as follows:

- **Legal Support** – represents costs associated with providing legal advice and counsel to all city departments and functions. These costs have been allocated based on a two-year average number of legal hours billed per Fund / Department⁷.
- **Litigation** – represents costs associated representing the City in all legal matters. These costs are not in direct support of a City Department, as such, they are not allocated.

The chart on the following page illustrates the functions and measures used to allocate City Attorney costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

⁷ Legal hours associated with CFD Funds were excluded from this metric, as those hours are associated with private development at the CFD rather than CFD formation.



COSTS TO BE ALLOCATED

01-1400-General Fund- City Attorney

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 185,000		\$ 185,000
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
01-8100-General Fund- Non-Departmental	\$ 5,255	\$ 23	\$ 5,277
01-1200-General Fund- City Manager	\$ 9,212	\$ 1,135	\$ 10,347
01-1400-General Fund- City Attorney		\$ 13,255	\$ 13,255
01-2000-General Fund- Finance		\$ 5,685	\$ 5,685
Total Incoming Costs	<u>\$ 14,467</u>	<u>\$ 20,098</u>	<u>\$ 34,564</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 199,467</u>	<u>\$ 20,098</u>	<u>\$ 219,564</u>

DEPARTMENTAL EXPENSE DETAIL

01-1400-General Fund- City Attorney

Expense Type	Expense (\$)	Legal Support	Litigation
Personnel			
Subtotal Personnel Cost	\$ -	\$ -	\$ -
Operating Services & Supplies			
Legal Services	\$ 185,000	\$ 166,500	\$ 18,500
Subtotal Operating Cost	\$ 185,000	\$ 166,500	\$ 18,500
DEPARTMENTAL EXPENDITURES	\$ 185,000	\$ 166,500	\$ 18,500
Disallowed Costs			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 185,000	\$ 166,500	\$ 18,500
First Allocation			
Incoming - All Others	\$ 14,467	\$ 13,020	\$ 1,447
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ (19,947)	\$ -	\$ (19,947)
Subtotal of First Allocation	\$ 179,520	\$ 179,520	\$ -
Second Allocation			
Incoming - All Others	\$ 20,098	\$ 18,088	\$ 2,010
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ (2,010)	\$ -	\$ (2,010)
Subtotal of Second Allocation	\$ 18,088	\$ 18,088	\$ -
TOTAL ALLOCATED	\$ 197,608	\$ 197,608	\$ -

01-1400-General Fund- City Attorney

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Legal Support							
01-1100-General Fund- City Council	91.33	13.583%	\$ 24,384		\$ 24,384		\$ 24,384
01-1200-General Fund- City Manager	37.37	5.557%	\$ 9,976		\$ 9,976		\$ 9,976
01-1300-General Fund- City Clerk - General Ops / Functions	6.07	0.902%	\$ 1,620		\$ 1,620		\$ 1,620
01-1320-General Fund- Human Resources	9.95	1.480%	\$ 2,656		\$ 2,656		\$ 2,656
01-1400-General Fund- City Attorney	49.65	7.384%	\$ 13,255		\$ 13,255		\$ 13,255
01-2000-General Fund- Finance	27.33	4.065%	\$ 7,297		\$ 7,297	\$ 1,034	\$ 8,331
01-2100-General Fund- Information Technology	14.50	2.156%	\$ 3,871		\$ 3,871	\$ 549	\$ 4,420
01-5100-General Fund- Public Works Department	45.48	6.764%	\$ 12,142		\$ 12,142	\$ 1,721	\$ 13,863
01-3000 - General Fund - Community Development	239.56	35.626%	\$ 63,956		\$ 63,956	\$ 9,064	\$ 73,021
01-3300 - General Fund - Engineering	58.73	8.735%	\$ 15,680		\$ 15,680	\$ 2,222	\$ 17,903
01-4100 - General Fund - Police	1.15	0.171%	\$ 307		\$ 307	\$ 44	\$ 351
01-4300 - General Fund - Fire Department	11.50	1.710%	\$ 3,070		\$ 3,070	\$ 435	\$ 3,505
01-4900 - General Fund - Community Services Senior Center	0.65	0.097%	\$ 174		\$ 174	\$ 25	\$ 198
13 - Insurance	3.10	0.461%	\$ 828		\$ 828	\$ 117	\$ 945
19 - Library	1.00	0.149%	\$ 267		\$ 267	\$ 38	\$ 305
27 - Housing Rehab. -Federal Grant	2.30	0.342%	\$ 614		\$ 614	\$ 87	\$ 701
28 - Landscape, Lighting & Maintenance	0.60	0.089%	\$ 160		\$ 160	\$ 23	\$ 183
36 - Traffic Improvement Fees	69.45	10.328%	\$ 18,541		\$ 18,541	\$ 2,628	\$ 21,169
67 - Successor Agency	2.70	0.402%	\$ 721		\$ 721	\$ 102	\$ 823
Total	672.42	100.000%	\$179,520	\$-	\$179,520	\$ 18,088	\$ 197,608

Allocation Basis:

2 Yr Avg # of Legal Hours Billed per Fund / Dept

Source of Allocation:

Actual Legal Hours

ALLOCATION SUMMARY

01-1400-General Fund- City Attorney

	<u>Legal Support</u>	<u>Total</u>
01-1100-General Fund- City Council	\$ 24,384	\$ 24,384
01-1200-General Fund- City Manager	\$ 9,976	\$ 9,976
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 1,620	\$ 1,620
01-1320-General Fund- Human Resources	\$ 2,656	\$ 2,656
01-1400-General Fund- City Attorney	\$ 13,255	\$ 13,255
01-2000-General Fund- Finance	\$ 8,331	\$ 8,331
01-2100-General Fund- Information Technology	\$ 4,420	\$ 4,420
01-5100-General Fund- Public Works Department	\$ 13,863	\$ 13,863
01-3000 - General Fund - Community Development	\$ 73,021	\$ 73,021
01-3300 - General Fund - Engineering	\$ 17,903	\$ 17,903
01-4100 - General Fund - Police	\$ 351	\$ 351
01-4300 - General Fund - Fire Department	\$ 3,505	\$ 3,505
01-4900 - General Fund - Community Services Senior Center	\$ 198	\$ 198
13 - Insurance	\$ 945	\$ 945
19 - Library	\$ 305	\$ 305
27 - Housing Rehab. -Federal Grant	\$ 701	\$ 701
28 - Landscape, Lighting & Maintenance	\$ 183	\$ 183
36 - Traffic Improvement Fees	\$ 21,169	\$ 21,169
67 - Successor Agency	\$ 823	\$ 823
Total	\$ 197,608	\$197,608

8 Finance

The Finance Department is responsible for fiscal management within the City; including finance planning and forecasting, audits, oversight of funding, and cash reconciliation. Additionally, this Department administers payroll and oversees employee benefits. Finance's costs are allocated to Receiving Departments as follows:

- **Budget** – represents costs associated with the development of the City's budget. These costs have been allocated equally to all Funds and Departments⁸.
- **Payroll** – represents costs associated with administering payroll on behalf of City employees. These costs have been allocated based on the number of full-time employees (FTE) per Fund / Department.
- **Accounts Payable** – represents costs associated with processing and approving all invoices. These costs have been allocated based on the number of accounts payable (AP) transactions per Fund / Department.
- **Accounts Receivable** – represents costs associated with processing and reconciling revenue. These costs have been allocated based on the number of cash receipting transactions per Fund / Department.
- **Financial Reporting & Audits**– represents costs associated fiscal monitoring and execution of internal audits. These costs have been allocated equally to all Funds and Departments⁹.
- **Journal Entries** – represents costs associated with recording and tracking of financial transactions Citywide. These costs have been allocated based on the number of journal entries per Fund / Department.

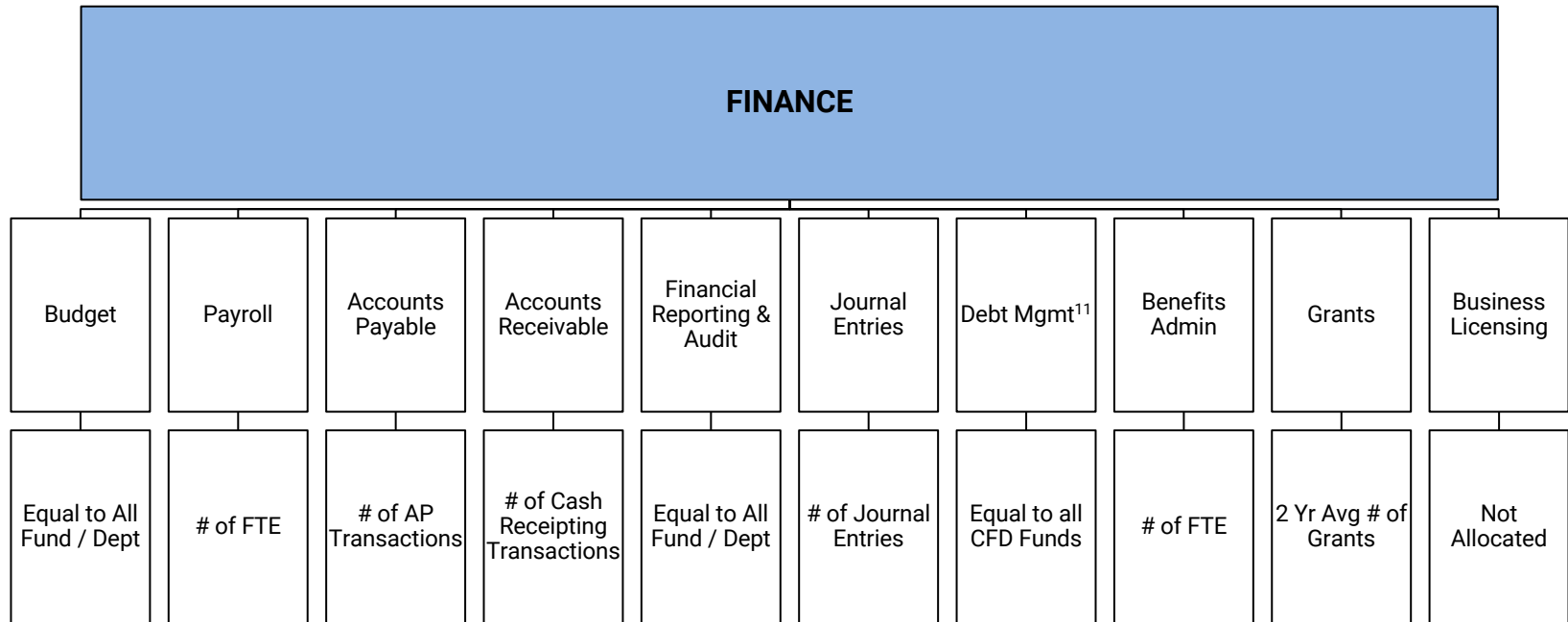
⁸ The Police Department and Animal Control were excluded from this metric as they do not have an effort factor associated with budget development, while various non-General Fund special revenue sources were weighted at 50%, due to their minimal impact on the budget development.

⁹ Animal Control was excluded from this metric and various non-General Fund special revenue sources were weighted at 50% due to the minimal effort needed for them as part of the annual or monthly financial reporting process.

- **Debt Management** – represents costs associated overseeing and reporting on the City’s debt. These costs have been allocated equally to all CFD Funds¹⁰.
- **Benefits Administration** – represents costs associated with overseeing employee benefits. These costs have been allocated based on the number of full-time employees (FTE) per Fund / Department.
- **Grants** – represents costs associated applying for and administering grants. These costs have been allocated based on a two-year average number of grants per Fund / Department.
- **Business Licensing** – represents costs associated coordinating and processing business licensees. These costs are not in direct support of a City Department, as such, they are not allocated.

The chart on the following page illustrates the functions and measures used to allocate Finance costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department’s expenses, a function-by-function breakdown of expenses, each function’s allocation, and an allocation summary.

¹⁰ LLMD and CFD Maintenance Funds were excluded from this metric as there is no debt associated with those Funds.



¹¹ LLMD and CFD Maintenance Funds were excluded from this metric as there is no debt associated with those Funds.

COSTS TO BE ALLOCATED

01-2000-General Fund- Finance

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 409,631		\$ 409,631
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
01-8100-General Fund- Non-Departmental	\$ 7,027	\$ 30	\$ 7,058
01-1100-General Fund- City Council	\$ 10,323	\$ 9,674	\$ 19,997
01-1200-General Fund- City Manager	\$ 9,212	\$ 1,135	\$ 10,347
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 20,281	\$ 5,108	\$ 25,388
01-1320-General Fund- Human Resources	\$ 8,416	\$ 2,260	\$ 10,675
01-1330-General Fund- Risk Management	\$ 16,239	\$ 1,080	\$ 17,319
01-1400-General Fund- City Attorney	\$ 7,297	\$ 1,034	\$ 8,331
01-2000-General Fund- Finance		\$ 54,919	\$ 54,919
01-2100-General Fund- Information Technology		\$ 20,686	\$ 20,686
01-5100-General Fund- Public Works Department		\$ 3,100	\$ 3,100
Total Incoming Costs	<u>\$ 78,794</u>	<u>\$ 99,026</u>	<u>\$ 177,820</u>
Less: Costs Allocated Out	\$ 58,427		
Total Cost Adjustments	<u>\$ 58,427</u>		<u>\$ 58,427</u>
Total Costs to be Allocated	<u>\$ 546,852</u>	<u>\$ 99,026</u>	<u>\$ 645,878</u>

DEPARTMENTAL EXPENSE DETAIL

01-2000-General Fund- Finance

Expense Type	Expense (\$)	General Admin	Budget	Payroll	Accounts Payable	Accounts Receivable	Financial Reporting & Audit	Journal Entries	Debt Management	Benefits Administration	Grants	Business Licencing
Personnel												
Salaries	\$ 306,717	\$ 18,161	\$ 42,843	\$ 16,373	\$ 49,429	\$ 34,616	\$ 48,658	\$ 24,393	\$ 11,376	\$ 7,707	\$ 33,169	\$ 19,991
Benefits	\$ 86,856	\$ 5,143	\$ 12,132	\$ 4,637	\$ 13,997	\$ 9,803	\$ 13,779	\$ 6,908	\$ 3,222	\$ 2,183	\$ 9,393	\$ 5,661
Subtotal Personnel Cost	\$ 393,573	\$ 23,304	\$ 54,975	\$ 21,010	\$ 63,426	\$ 44,419	\$ 62,437	\$ 31,301	\$ 14,598	\$ 9,890	\$ 42,562	\$ 25,652
Operating Services & Supplies												
Operating Expenses	\$ 6,435	\$ 381	\$ 899	\$ 344	\$ 1,037	\$ 726	\$ 1,021	\$ 512	\$ 239	\$ 162	\$ 696	\$ 419
Professional Services	\$ 58,300	\$ 3,452	\$ 8,144	\$ 3,112	\$ 9,395	\$ 6,580	\$ 9,249	\$ 4,637	\$ 2,162	\$ 1,465	\$ 6,305	\$ 3,800
Other Contract Services	\$ 9,750	\$ 577	\$ 1,362	\$ 520	\$ 1,571	\$ 1,100	\$ 1,547	\$ 775	\$ 362	\$ 245	\$ 1,054	\$ 635
Less: Costs Allocated Out	\$ (58,427)	\$ (3,459)	\$ (8,161)	\$ (3,119)	\$ (9,416)	\$ (6,594)	\$ (9,269)	\$ (4,647)	\$ (2,167)	\$ (1,468)	\$ (6,318)	\$ (3,808)
Subtotal Operating Cost	\$ 16,058	\$ 951	\$ 2,243	\$ 857	\$ 2,588	\$ 1,812	\$ 2,547	\$ 1,277	\$ 596	\$ 404	\$ 1,737	\$ 1,047
DEPARTMENTAL EXPENDITURES	\$ 409,631	\$ 24,254	\$ 57,218	\$ 21,867	\$ 66,014	\$ 46,231	\$ 64,984	\$ 32,578	\$ 15,194	\$ 10,293	\$ 44,299	\$ 26,698
Disallowed Costs												
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments												
Less: Costs Allocated Out	\$ 58,427	\$ 3,459	\$ 8,161	\$ 3,119	\$ 9,416	\$ 6,594	\$ 9,269	\$ 4,647	\$ 2,167	\$ 1,468	\$ 6,318	\$ 3,808
Subtotal Cost Adjustments	\$ 58,427	\$ 3,459	\$ 8,161	\$ 3,119	\$ 9,416	\$ 6,594	\$ 9,269	\$ 4,647	\$ 2,167	\$ 1,468	\$ 6,318	\$ 3,808
FUNCTIONAL COST	\$ 468,058	\$ 27,714	\$ 65,380	\$ 24,986	\$ 75,430	\$ 52,825	\$ 74,253	\$ 37,225	\$ 17,361	\$ 11,762	\$ 50,617	\$ 30,507
First Allocation												
Incoming - All Others	\$ 78,794	\$ 4,665	\$ 11,006	\$ 4,206	\$ 12,698	\$ 8,893	\$ 12,500	\$ 6,267	\$ 2,923	\$ 1,980	\$ 8,521	\$ 5,136
Reallocate Admin Costs	\$ -	\$ (32,379)	\$ 4,808	\$ 1,837	\$ 5,547	\$ 3,884	\$ 5,460	\$ 2,737	\$ 1,277	\$ 865	\$ 3,722	\$ 2,243
Unallocated Costs	\$ (37,885)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (37,885)
Subtotal of First Allocation	\$ 508,967	\$ 81,193	\$ 31,029	\$ 93,674	\$ 65,602	\$ 92,213	\$ 46,229	\$ 21,560	\$ 14,606	\$ 62,861	\$ -	
Second Allocation												
Incoming - All Others	\$ 99,026	\$ 5,863	\$ 13,832	\$ 5,286	\$ 15,958	\$ 11,176	\$ 15,710	\$ 7,876	\$ 3,673	\$ 2,488	\$ 10,709	\$ 6,454
Reallocate Admin Costs	\$ 0	\$ (5,863)	\$ 871	\$ 333	\$ 1,004	\$ 703	\$ 989	\$ 496	\$ 231	\$ 157	\$ 674	\$ 406
Unallocated Costs	\$ (6,860)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,860)
Subtotal of Second Allocation	\$ 92,165	\$ 14,703	\$ 5,619	\$ 16,963	\$ 11,879	\$ 16,698	\$ 8,371	\$ 3,904	\$ 2,645	\$ 11,383	\$ -	
TOTAL ALLOCATED	\$ 601,132	\$ 95,896	\$ 36,648	\$ 110,637	\$ 77,481	\$ 108,911	\$ 54,600	\$ 25,464	\$ 17,251	\$ 74,244	\$ -	

01-2000-General Fund- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Budget							
01-8100-General Fund- Non-Departmental	1.00	2.439%	\$ 1,980		\$ 1,980		\$ 1,980
01-1100-General Fund- City Council	1.00	2.439%	\$ 1,980		\$ 1,980		\$ 1,980
01-1200-General Fund- City Manager	1.00	2.439%	\$ 1,980		\$ 1,980		\$ 1,980
01-1300-General Fund- City Clerk - General Ops / Functions	1.00	2.439%	\$ 1,980		\$ 1,980		\$ 1,980
01-1320-General Fund- Human Resources	1.00	2.439%	\$ 1,980		\$ 1,980		\$ 1,980
01-1330-General Fund- Risk Management	1.00	2.439%	\$ 1,980		\$ 1,980		\$ 1,980
01-1400-General Fund- City Attorney	1.00	2.439%	\$ 1,980		\$ 1,980		\$ 1,980
01-2000-General Fund- Finance	1.00	2.439%	\$ 1,980		\$ 1,980		\$ 1,980
01-2100-General Fund- Information Technology	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
01-5100-General Fund- Public Works Department	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
01-1310 - General Fund - Mobile Home Rent Control	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
01-3000 - General Fund - Community Development	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
01-3300 - General Fund - Engineering	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
01-4000 - General Fund - Citizens on Patrol	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
01-4300 - General Fund - Fire Department	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
01-4900 - General Fund - Community Services Senior Center	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
12 - Special Deposits	0.50	1.220%	\$ 990		\$ 990	\$ 223	\$ 1,213
13 - Insurance	0.50	1.220%	\$ 990		\$ 990	\$ 223	\$ 1,213
14 - Supplemental Law Enforcement Safety	0.50	1.220%	\$ 990		\$ 990	\$ 223	\$ 1,213
16 - Capital Project Including ARPA	0.50	1.220%	\$ 990		\$ 990	\$ 223	\$ 1,213
19 - Library	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
21 - Air Quality Management District	0.50	1.220%	\$ 990		\$ 990	\$ 223	\$ 1,213
22 - Road Maintenance and Rehabilitation Account	0.50	1.220%	\$ 990		\$ 990	\$ 223	\$ 1,213
24 - Gas Tax	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
25 - Measure A	0.50	1.220%	\$ 990		\$ 990	\$ 223	\$ 1,213
26 - Housing Rehab. -State Grant	0.50	1.220%	\$ 990		\$ 990	\$ 223	\$ 1,213
27 - Housing Rehab. -Federal Grant	0.50	1.220%	\$ 990		\$ 990	\$ 223	\$ 1,213
28 - Landscape, Lighting & Maintenance	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
31 - Fire Facilities Fees	0.50	1.220%	\$ 990		\$ 990	\$ 223	\$ 1,213
32 - Flood Control and Drainage Fees	0.50	1.220%	\$ 990		\$ 990	\$ 223	\$ 1,213
33 - Administration Facilities Fees	0.50	1.220%	\$ 990		\$ 990	\$ 223	\$ 1,213
34 - Library Facilities Fees	0.50	1.220%	\$ 990		\$ 990	\$ 223	\$ 1,213
35 - Law Enforcement Facilities Fees	0.50	1.220%	\$ 990		\$ 990	\$ 223	\$ 1,213
36 - Traffic Improvement Fees	0.50	1.220%	\$ 990		\$ 990	\$ 223	\$ 1,213
39 - Park Improvement Fees	0.50	1.220%	\$ 990		\$ 990	\$ 223	\$ 1,213
42 - Multi-Species Habitat Conservation Program	0.50	1.220%	\$ 990		\$ 990	\$ 223	\$ 1,213
47 - CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426

01-2000-General Fund- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
49 - CFD 2012-1 Facilities IA2 Singleton Heights	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
51 - CFD Public Services 1	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
52 - CFD 2013-1 Facilities Improvement Area 1 JP Ranch	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
53 - CFD 2012-1 Facilities IA1 Singleton Heights	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
54 - CFD 2013-1 Facilities Improvement Area 3 JP Ranch	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
55 - CFD 2012-1B Maintenance Singleton Heights	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
56 - CFD 2013-1 Maintenance JP Ranch	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
57 - CFD 2018-1 Maintenance Summerwind Ranch	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
59 - CFD 2013-1 Facilities IA2 JP Ranch	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
67 - Successor Agency	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
71 - California Recycling Grant	0.50	1.220%	\$ 990		\$ 990	\$ 223	\$ 1,213
75 - Vehicle Fund	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
76 - Information Technology Fund	1.00	2.439%	\$ 1,980		\$ 1,980	\$ 446	\$ 2,426
Total	41.00	100.000%	\$ 81,193	\$ -	\$ 81,193	\$ 14,703	\$ 95,896

Allocation Basis:

Equal to All Funds / Dept

01-2000-General Fund- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Payroll							
01-1100-General Fund- City Council	0.25	0.690%	\$ 214		\$ 214		\$ 214
01-1200-General Fund- City Manager	1.70	4.690%	\$ 1,455		\$ 1,455		\$ 1,455
01-1300-General Fund- City Clerk - General Ops / Functions	1.06	2.924%	\$ 907		\$ 907		\$ 907
01-1320-General Fund- Human Resources	0.49	1.352%	\$ 419		\$ 419		\$ 419
01-1330-General Fund- Risk Management	0.50	1.379%	\$ 428		\$ 428		\$ 428
01-2000-General Fund- Finance	3.27	9.021%	\$ 2,799		\$ 2,799		\$ 2,799
01-2100-General Fund- Information Technology	0.35	0.966%	\$ 300		\$ 300	\$ 68	\$ 367
01-5100-General Fund- Public Works Department	1.45	4.000%	\$ 1,241		\$ 1,241	\$ 281	\$ 1,522
01-1310 - General Fund - Mobile Home Rent Control	0.13	0.359%	\$ 111		\$ 111	\$ 25	\$ 136
01-3000 - General Fund - Community Development	3.05	8.414%	\$ 2,611		\$ 2,611	\$ 591	\$ 3,202
01-4300 - General Fund - Fire Department	21.00	57.931%	\$ 17,975		\$ 17,975	\$ 4,072	\$ 22,047
01-4900 - General Fund - Community Services Senior Center	0.20	0.552%	\$ 171		\$ 171	\$ 39	\$ 210
24 - Gas Tax	1.55	4.276%	\$ 1,327		\$ 1,327	\$ 301	\$ 1,627
28 - Landscape, Lighting & Maintenance	0.75	2.069%	\$ 642		\$ 642	\$ 145	\$ 787
55 - CFD 2012-1B Maintenance Singleton Heights	0.20	0.552%	\$ 171		\$ 171	\$ 39	\$ 210
56 - CFD 2013-1 Maintenance JP Ranch	0.10	0.276%	\$ 86		\$ 86	\$ 19	\$ 105
57 - CFD 2018-1 Maintenance Summerwind Ranch	0.20	0.552%	\$ 171		\$ 171	\$ 39	\$ 210
Total	36.25	100.000%	\$ 31,029	\$ -	\$ 31,029	\$ 5,619	\$ 36,648

Allocation Basis:

of FTE per Fund / Dept

Source of Allocation:

Staffing List

01-2000-General Fund- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Accounts Payable							
01-8100-General Fund- Non-Departmental	266.00	5.821%	\$ 5,452		\$ 5,452		\$ 5,452
01-1100-General Fund- City Council	96.00	2.101%	\$ 1,968		\$ 1,968		\$ 1,968
01-1200-General Fund- City Manager	33.00	0.722%	\$ 676		\$ 676		\$ 676
01-1300-General Fund- City Clerk - General Ops / Functions	55.00	1.204%	\$ 1,127		\$ 1,127		\$ 1,127
01-1320-General Fund- Human Resources	244.00	5.339%	\$ 5,001		\$ 5,001		\$ 5,001
01-1330-General Fund- Risk Management	14.00	0.306%	\$ 287		\$ 287		\$ 287
01-1400-General Fund- City Attorney	66.00	1.444%	\$ 1,353		\$ 1,353		\$ 1,353
01-2000-General Fund- Finance	71.00	1.554%	\$ 1,455		\$ 1,455		\$ 1,455
01-2100-General Fund- Information Technology	133.00	2.910%	\$ 2,726		\$ 2,726	\$ 606	\$ 3,332
01-5100-General Fund- Public Works Department	281.00	6.149%	\$ 5,760		\$ 5,760	\$ 1,280	\$ 7,039
01-3000 - General Fund - Community Development	579.00	12.670%	\$ 11,868		\$ 11,868	\$ 2,637	\$ 14,505
01-3300 - General Fund - Engineering	87.00	1.904%	\$ 1,783		\$ 1,783	\$ 396	\$ 2,179
01-4000 - General Fund - Citizens on Patrol	18.00	0.394%	\$ 369		\$ 369	\$ 82	\$ 451
01-4100 - General Fund - Police	117.00	2.560%	\$ 2,398		\$ 2,398	\$ 533	\$ 2,931
01-4200 - General Fund - Animal Control	5.00	0.109%	\$ 102		\$ 102	\$ 23	\$ 125
01-4300 - General Fund - Fire Department	1,552.00	33.961%	\$ 31,812		\$ 31,812	\$ 7,067	\$ 38,880
01-4900 - General Fund - Community Services Senior Center	115.00	2.516%	\$ 2,357		\$ 2,357	\$ 524	\$ 2,881
12 - Special Deposits	1.00	0.022%	\$ 20		\$ 20	\$ 5	\$ 25
13 - Insurance	7.00	0.153%	\$ 143		\$ 143	\$ 32	\$ 175
14 - Supplemental Law Enforcement Safety	23.00	0.503%	\$ 471		\$ 471	\$ 105	\$ 576
16 - Capital Project Including ARPA	11.00	0.241%	\$ 225		\$ 225	\$ 50	\$ 276
18 - Planning Grants	7.00	0.153%	\$ 143		\$ 143	\$ 32	\$ 175
19 - Library	54.00	1.182%	\$ 1,107		\$ 1,107	\$ 246	\$ 1,353
20 - ADA CIP Projects	9.00	0.197%	\$ 184		\$ 184	\$ 41	\$ 225
21 - Air Quality Management District	1.00	0.022%	\$ 20		\$ 20	\$ 5	\$ 25
24 - Gas Tax	100.00	2.188%	\$ 2,050		\$ 2,050	\$ 455	\$ 2,505
25 - Measure A	2.00	0.044%	\$ 41		\$ 41	\$ 9	\$ 50
26 - Housing Rehab. -State Grant	5.00	0.109%	\$ 102		\$ 102	\$ 23	\$ 125
27 - Housing Rehab. -Federal Grant	4.00	0.088%	\$ 82		\$ 82	\$ 18	\$ 100
28 - Landscape, Lighting & Maintenance	100.00	2.188%	\$ 2,050		\$ 2,050	\$ 455	\$ 2,505
31 - Fire Facilities Fees	2.00	0.044%	\$ 41		\$ 41	\$ 9	\$ 50
32 - Flood Control and Drainage Fees	13.00	0.284%	\$ 266		\$ 266	\$ 59	\$ 326
33 - Administration Facilities Fees	22.00	0.481%	\$ 451		\$ 451	\$ 100	\$ 551
36 - Traffic Improvement Fees	178.00	3.895%	\$ 3,649		\$ 3,649	\$ 811	\$ 4,459
39 - Park Improvement Fees	16.00	0.350%	\$ 328		\$ 328	\$ 73	\$ 401
42 - Multi-Species Habitat Conservation Program	3.00	0.066%	\$ 61		\$ 61	\$ 14	\$ 75
47 - CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	14.00	0.306%	\$ 287		\$ 287	\$ 64	\$ 351

01-2000-General Fund- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
49 - CFD 2012-1 Facilities IA2 Singleton Heights	15.00	0.328%	\$ 307		\$ 307	\$ 68	\$ 376
51 - CFD Public Services 1	8.00	0.175%	\$ 164		\$ 164	\$ 36	\$ 200
52 - CFD 2013-1 Facilities Improvement Area 1 JP Ranch	13.00	0.284%	\$ 266		\$ 266	\$ 59	\$ 326
53 - CFD 2012-1 Facilities IA1 Singleton Heights	14.00	0.306%	\$ 287		\$ 287	\$ 64	\$ 351
54 - CFD 2013-1 Facilities Improvement Area 3 JP Ranch	14.00	0.306%	\$ 287		\$ 287	\$ 64	\$ 351
55 - CFD 2012-1B Maintenance Singleton Heights	101.00	2.210%	\$ 2,070		\$ 2,070	\$ 460	\$ 2,530
56 - CFD 2013-1 Maintenance JP Ranch	72.00	1.575%	\$ 1,476		\$ 1,476	\$ 328	\$ 1,804
57 - CFD 2018-1 Maintenance Summerwind Ranch	9.00	0.197%	\$ 184		\$ 184	\$ 41	\$ 225
59 - CFD 2013-1 Facilities IA2 JP Ranch	12.00	0.263%	\$ 246		\$ 246	\$ 55	\$ 301
67 - Successor Agency	8.00	0.175%	\$ 164		\$ 164	\$ 36	\$ 200
Total	4,570.00	100.000%	\$ 93,674	\$ -	\$ 93,674	\$ 16,963	\$110,637

Allocation Basis:

of AP Trans. per Fund / Dept

Source of Allocation:

AP Transaction Report

01-2000-General Fund- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Accounts Receivable							
01-1300-General Fund- City Clerk - General Ops / Functions	147.00	3.366%	\$ 2,208		\$ 2,208		\$ 2,208
01-2000-General Fund- Finance	1,662.00	38.058%	\$ 24,967		\$ 24,967		\$ 24,967
01-5100-General Fund- Public Works Department	5.00	0.114%	\$ 75		\$ 75	\$ 23	\$ 98
01-3000 - General Fund - Community Development	1,722.00	39.432%	\$ 25,868		\$ 25,868	\$ 7,997	\$ 33,865
01-3300 - General Fund - Engineering	164.00	3.755%	\$ 2,464		\$ 2,464	\$ 762	\$ 3,225
01-4100 - General Fund - Police	50.00	1.145%	\$ 751		\$ 751	\$ 232	\$ 983
01-4300 - General Fund - Fire Department	241.00	5.519%	\$ 3,620		\$ 3,620	\$ 1,119	\$ 4,740
12 - Special Deposits	2.00	0.046%	\$ 30		\$ 30	\$ 9	\$ 39
13 - Insurance	5.00	0.114%	\$ 75		\$ 75	\$ 23	\$ 98
14 - Supplemental Law Enforcement Safety	11.00	0.252%	\$ 165		\$ 165	\$ 51	\$ 216
16 - Capital Project Including ARPA	3.00	0.069%	\$ 45		\$ 45	\$ 14	\$ 59
18 - Planning Grants	37.00	0.847%	\$ 556		\$ 556	\$ 172	\$ 728
20 - ADA CIP Projects	6.00	0.137%	\$ 90		\$ 90	\$ 28	\$ 118
21 - Air Quality Management District	5.00	0.114%	\$ 75		\$ 75	\$ 23	\$ 98
22 - Road Maintenance and Rehabilitation Account	15.00	0.343%	\$ 225		\$ 225	\$ 70	\$ 295
24 - Gas Tax	58.00	1.328%	\$ 871		\$ 871	\$ 269	\$ 1,141
25 - Measure A	17.00	0.389%	\$ 255		\$ 255	\$ 79	\$ 334
26 - Housing Rehab. -State Grant	2.00	0.046%	\$ 30		\$ 30	\$ 9	\$ 39
27 - Housing Rehab. -Federal Grant	3.00	0.069%	\$ 45		\$ 45	\$ 14	\$ 59
28 - Landscape, Lighting & Maintenance	8.00	0.183%	\$ 120		\$ 120	\$ 37	\$ 157
31 - Fire Facilities Fees	4.00	0.092%	\$ 60		\$ 60	\$ 19	\$ 79
32 - Flood Control and Drainage Fees	5.00	0.114%	\$ 75		\$ 75	\$ 23	\$ 98
33 - Administration Facilities Fees	4.00	0.092%	\$ 60		\$ 60	\$ 19	\$ 79
34 - Library Facilities Fees	2.00	0.046%	\$ 30		\$ 30	\$ 9	\$ 39
35 - Law Enforcement Facilities Fees	4.00	0.092%	\$ 60		\$ 60	\$ 19	\$ 79
36 - Traffic Improvement Fees	37.00	0.847%	\$ 556		\$ 556	\$ 172	\$ 728
39 - Park Improvement Fees	2.00	0.046%	\$ 30		\$ 30	\$ 9	\$ 39
42 - Multi-Species Habitat Conservation Program	3.00	0.069%	\$ 45		\$ 45	\$ 14	\$ 59
47 - CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	18.00	0.412%	\$ 270		\$ 270	\$ 84	\$ 354
49 - CFD 2012-1 Facilities IA2 Singleton Heights	16.00	0.366%	\$ 240		\$ 240	\$ 74	\$ 315
51 - CFD Public Services 1	8.00	0.183%	\$ 120		\$ 120	\$ 37	\$ 157
52 - CFD 2013-1 Facilities Improvement Area 1 JP Ranch	16.00	0.366%	\$ 240		\$ 240	\$ 74	\$ 315
53 - CFD 2012-1 Facilities IA1 Singleton Heights	16.00	0.366%	\$ 240		\$ 240	\$ 74	\$ 315
54 - CFD 2013-1 Facilities Improvement Area 3 JP Ranch	15.00	0.343%	\$ 225		\$ 225	\$ 70	\$ 295
55 - CFD 2012-1B Maintenance Singleton Heights	7.00	0.160%	\$ 105		\$ 105	\$ 33	\$ 138
56 - CFD 2013-1 Maintenance JP Ranch	8.00	0.183%	\$ 120		\$ 120	\$ 37	\$ 157
57 - CFD 2018-1 Maintenance Summerwind Ranch	8.00	0.183%	\$ 120		\$ 120	\$ 37	\$ 157

01-2000-General Fund- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
59 - CFD 2013-1 Facilities IA2 JP Ranch	16.00	0.366%	\$ 240		\$ 240	\$ 74	\$ 315
67 - Successor Agency	12.00	0.275%	\$ 180		\$ 180	\$ 56	\$ 236
71 - California Recycling Grant	3.00	0.069%	\$ 45		\$ 45	\$ 14	\$ 59
Total	4,367.00	100.000%	\$ 65,602	\$ -	\$ 65,602	\$ 11,879	\$ 77,481

Allocation Basis:

of Cash Receipting Trans. per Fund / Dept

Source of Allocation:

Cash Receipts

01-2000-General Fund- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
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Financial Reporting & Audit

01-8100-General Fund- Non-Departmental	1.00	2.381%	\$ 2,196		\$ 2,196		\$ 2,196
01-1100-General Fund- City Council	1.00	2.381%	\$ 2,196		\$ 2,196		\$ 2,196
01-1200-General Fund- City Manager	1.00	2.381%	\$ 2,196		\$ 2,196		\$ 2,196
01-1300-General Fund- City Clerk - General Ops / Functions	1.00	2.381%	\$ 2,196		\$ 2,196		\$ 2,196
01-1320-General Fund- Human Resources	1.00	2.381%	\$ 2,196		\$ 2,196		\$ 2,196
01-1330-General Fund- Risk Management	1.00	2.381%	\$ 2,196		\$ 2,196		\$ 2,196
01-1400-General Fund- City Attorney	1.00	2.381%	\$ 2,196		\$ 2,196		\$ 2,196
01-2000-General Fund- Finance	1.00	2.381%	\$ 2,196		\$ 2,196		\$ 2,196
01-2100-General Fund- Information Technology	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
01-5100-General Fund- Public Works Department	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
01-1310 - General Fund - Mobile Home Rent Control	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
01-3000 - General Fund - Community Development	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
01-3300 - General Fund - Engineering	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
01-4000 - General Fund - Citizens on Patrol	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
01-4100 - General Fund - Police	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
01-4300 - General Fund - Fire Department	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
01-4900 - General Fund - Community Services Senior Center	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
12 - Special Deposits	0.50	1.190%	\$ 1,098		\$ 1,098	\$ 246	\$ 1,343
13 - Insurance	0.50	1.190%	\$ 1,098		\$ 1,098	\$ 246	\$ 1,343
14 - Supplemental Law Enforcement Safety	0.50	1.190%	\$ 1,098		\$ 1,098	\$ 246	\$ 1,343
16 - Capital Project Including ARPA	0.50	1.190%	\$ 1,098		\$ 1,098	\$ 246	\$ 1,343
19 - Library	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
21 - Air Quality Management District	0.50	1.190%	\$ 1,098		\$ 1,098	\$ 246	\$ 1,343
22 - Road Maintenance and Rehabilitation Account	0.50	1.190%	\$ 1,098		\$ 1,098	\$ 246	\$ 1,343
24 - Gas Tax	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
25 - Measure A	0.50	1.190%	\$ 1,098		\$ 1,098	\$ 246	\$ 1,343
26 - Housing Rehab. -State Grant	0.50	1.190%	\$ 1,098		\$ 1,098	\$ 246	\$ 1,343
27 - Housing Rehab. -Federal Grant	0.50	1.190%	\$ 1,098		\$ 1,098	\$ 246	\$ 1,343
28 - Landscape, Lighting & Maintenance	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
31 - Fire Facilities Fees	0.50	1.190%	\$ 1,098		\$ 1,098	\$ 246	\$ 1,343
32 - Flood Control and Drainage Fees	0.50	1.190%	\$ 1,098		\$ 1,098	\$ 246	\$ 1,343
33 - Administration Facilities Fees	0.50	1.190%	\$ 1,098		\$ 1,098	\$ 246	\$ 1,343
34 - Library Facilities Fees	0.50	1.190%	\$ 1,098		\$ 1,098	\$ 246	\$ 1,343
35 - Law Enforcement Facilities Fees	0.50	1.190%	\$ 1,098		\$ 1,098	\$ 246	\$ 1,343
36 - Traffic Improvement Fees	0.50	1.190%	\$ 1,098		\$ 1,098	\$ 246	\$ 1,343
39 - Park Improvement Fees	0.50	1.190%	\$ 1,098		\$ 1,098	\$ 246	\$ 1,343
42 - Multi-Species Habitat Conservation Program	0.50	1.190%	\$ 1,098		\$ 1,098	\$ 246	\$ 1,343

01-2000-General Fund- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
47 - CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
49 - CFD 2012-1 Facilities IA2 Singleton Heights	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
51 - CFD Public Services 1	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
52 - CFD 2013-1 Facilities Improvement Area 1 JP Ranch	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
53 - CFD 2012-1 Facilities IA1 Singleton Heights	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
54 - CFD 2013-1 Facilities Improvement Area 3 JP Ranch	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
55 - CFD 2012-1B Maintenance Singleton Heights	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
56 - CFD 2013-1 Maintenance JP Ranch	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
57 - CFD 2018-1 Maintenance Summerwind Ranch	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
59 - CFD 2013-1 Facilities IA2 JP Ranch	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
67 - Successor Agency	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
71 - California Recycling Grant	0.50	1.190%	\$ 1,098		\$ 1,098	\$ 246	\$ 1,343
75 - Vehicle Fund	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
76 - Information Technology Fund	1.00	2.381%	\$ 2,196		\$ 2,196	\$ 491	\$ 2,687
Total	42.00	100.000%	\$ 92,213	\$ -	\$ 92,213	\$ 16,698	\$108,911

Allocation Basis:

Equal to All Funds / Dept

01-2000-General Fund- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Journal Entries							
01-8100-General Fund- Non-Departmental	307.00	1.646%	\$ 761		\$ 761		\$ 761
01-1100-General Fund- City Council	122.00	0.654%	\$ 302		\$ 302		\$ 302
01-1200-General Fund- City Manager	56.00	0.300%	\$ 139		\$ 139		\$ 139
01-1300-General Fund- City Clerk - General Ops / Functions	214.00	1.147%	\$ 530		\$ 530		\$ 530
01-1320-General Fund- Human Resources	396.00	2.123%	\$ 981		\$ 981		\$ 981
01-1330-General Fund- Risk Management	22.00	0.118%	\$ 55		\$ 55		\$ 55
01-1400-General Fund- City Attorney	63.00	0.338%	\$ 156		\$ 156		\$ 156
01-2000-General Fund- Finance	8,153.00	43.704%	\$ 20,204		\$ 20,204		\$ 20,204
01-2100-General Fund- Information Technology	148.00	0.793%	\$ 367		\$ 367	\$ 133	\$ 500
01-5100-General Fund- Public Works Department	290.00	1.555%	\$ 719		\$ 719	\$ 260	\$ 979
01-1310 - General Fund - Mobile Home Rent Control	6.00	0.032%	\$ 15		\$ 15	\$ 5	\$ 20
01-3000 - General Fund - Community Development	3,098.00	16.607%	\$ 7,677		\$ 7,677	\$ 2,782	\$ 10,459
01-3300 - General Fund - Engineering	108.00	0.579%	\$ 268		\$ 268	\$ 97	\$ 365
01-4000 - General Fund - Citizens on Patrol	17.00	0.091%	\$ 42		\$ 42	\$ 15	\$ 57
01-4100 - General Fund - Police	130.00	0.697%	\$ 322		\$ 322	\$ 117	\$ 439
01-4200 - General Fund - Animal Control	3.00	0.016%	\$ 7		\$ 7	\$ 3	\$ 10
01-4300 - General Fund - Fire Department	1,907.00	10.222%	\$ 4,726		\$ 4,726	\$ 1,712	\$ 6,438
01-4900 - General Fund - Community Services Senior Center	132.00	0.708%	\$ 327		\$ 327	\$ 119	\$ 446
12 - Special Deposits	8.00	0.043%	\$ 20		\$ 20	\$ 7	\$ 27
13 - Insurance	44.00	0.236%	\$ 109		\$ 109	\$ 40	\$ 149
14 - Supplemental Law Enforcement Safety	90.00	0.482%	\$ 223		\$ 223	\$ 81	\$ 304
16 - Capital Project Including ARPA	54.00	0.289%	\$ 134		\$ 134	\$ 48	\$ 182
18 - Planning Grants	43.00	0.231%	\$ 107		\$ 107	\$ 39	\$ 145
19 - Library	268.00	1.437%	\$ 664		\$ 664	\$ 241	\$ 905
20 - ADA CIP Projects	49.00	0.263%	\$ 121		\$ 121	\$ 44	\$ 165
21 - Air Quality Management District	22.00	0.118%	\$ 55		\$ 55	\$ 20	\$ 74
22 - Road Maintenance and Rehabilitation Account	34.00	0.182%	\$ 84		\$ 84	\$ 31	\$ 115
24 - Gas Tax	372.00	1.994%	\$ 922		\$ 922	\$ 334	\$ 1,256
25 - Measure A	49.00	0.263%	\$ 121		\$ 121	\$ 44	\$ 165
26 - Housing Rehab. -State Grant	26.00	0.139%	\$ 64		\$ 64	\$ 23	\$ 88
27 - Housing Rehab. -Federal Grant	18.00	0.096%	\$ 45		\$ 45	\$ 16	\$ 61
28 - Landscape, Lighting & Maintenance	289.00	1.549%	\$ 716		\$ 716	\$ 260	\$ 976
31 - Fire Facilities Fees	20.00	0.107%	\$ 50		\$ 50	\$ 18	\$ 68
32 - Flood Control and Drainage Fees	60.00	0.322%	\$ 149		\$ 149	\$ 54	\$ 203
33 - Administration Facilities Fees	107.00	0.574%	\$ 265		\$ 265	\$ 96	\$ 361
34 - Library Facilities Fees	10.00	0.054%	\$ 25		\$ 25	\$ 9	\$ 34
35 - Law Enforcement Facilities Fees	14.00	0.075%	\$ 35		\$ 35	\$ 13	\$ 47

01-2000-General Fund- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
36 - Traffic Improvement Fees	507.00	2.718%	\$ 1,256		\$ 1,256	\$ 455	\$ 1,712
39 - Park Improvement Fees	97.00	0.520%	\$ 240		\$ 240	\$ 87	\$ 327
42 - Multi-Species Habitat Conservation Program	20.00	0.107%	\$ 50		\$ 50	\$ 18	\$ 68
47 - CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	93.00	0.499%	\$ 230		\$ 230	\$ 84	\$ 314
49 - CFD 2012-1 Facilities IA2 Singleton Heights	87.00	0.466%	\$ 216		\$ 216	\$ 78	\$ 294
51 - CFD Public Services 1	42.00	0.225%	\$ 104		\$ 104	\$ 38	\$ 142
52 - CFD 2013-1 Facilities Improvement Area 1 JP Ranch	83.00	0.445%	\$ 206		\$ 206	\$ 75	\$ 280
53 - CFD 2012-1 Facilities IA1 Singleton Heights	83.00	0.445%	\$ 206		\$ 206	\$ 75	\$ 280
54 - CFD 2013-1 Facilities Improvement Area 3 JP Ranch	83.00	0.445%	\$ 206		\$ 206	\$ 75	\$ 280
55 - CFD 2012-1B Maintenance Singleton Heights	341.00	1.828%	\$ 845		\$ 845	\$ 306	\$ 1,151
56 - CFD 2013-1 Maintenance JP Ranch	251.00	1.345%	\$ 622		\$ 622	\$ 225	\$ 847
57 - CFD 2018-1 Maintenance Summerwind Ranch	53.00	0.284%	\$ 131		\$ 131	\$ 48	\$ 179
59 - CFD 2013-1 Facilities IA2 JP Ranch	81.00	0.434%	\$ 201		\$ 201	\$ 73	\$ 273
67 - Successor Agency	79.00	0.423%	\$ 196		\$ 196	\$ 71	\$ 267
71 - California Recycling Grant	6.00	0.032%	\$ 15		\$ 15	\$ 5	\$ 20
Total	18,655.00	100.000%	\$ 46,229	\$ -	\$ 46,229	\$ 8,371	\$ 54,600

Allocation Basis:

of Journal Entries per Fund / Dept.

Source of Allocation:

Journal Entry Report

01-2000-General Fund- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Debt Management							
47 - CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	1.00	14.286%	\$ 3,080		\$ 3,080	\$ 558	\$ 3,638
49 - CFD 2012-1 Facilities IA2 Singleton Heights	1.00	14.286%	\$ 3,080		\$ 3,080	\$ 558	\$ 3,638
51 - CFD Public Services 1	1.00	14.286%	\$ 3,080		\$ 3,080	\$ 558	\$ 3,638
52 - CFD 2013-1 Facilities Improvement Area 1 JP Ranch	1.00	14.286%	\$ 3,080		\$ 3,080	\$ 558	\$ 3,638
53 - CFD 2012-1 Facilities IA1 Singleton Heights	1.00	14.286%	\$ 3,080		\$ 3,080	\$ 558	\$ 3,638
54 - CFD 2013-1 Facilities Improvement Area 3 JP Ranch	1.00	14.286%	\$ 3,080		\$ 3,080	\$ 558	\$ 3,638
59 - CFD 2013-1 Facilities IA2 JP Ranch	1.00	14.286%	\$ 3,080		\$ 3,080	\$ 558	\$ 3,638
Total	7.00	100.000%	\$ 21,560	\$ -	\$ 21,560	\$ 3,904	\$ 25,464

Allocation Basis:

Equal to All CFD Funds

01-2000-General Fund- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Benefits Administration							
01-1100-General Fund- City Council	0.25	0.690%	\$ 101		\$ 101		\$ 101
01-1200-General Fund- City Manager	1.70	4.690%	\$ 685		\$ 685		\$ 685
01-1300-General Fund- City Clerk - General Ops / Functions	1.06	2.924%	\$ 427		\$ 427		\$ 427
01-1320-General Fund- Human Resources	0.49	1.352%	\$ 197		\$ 197		\$ 197
01-1330-General Fund- Risk Management	0.50	1.379%	\$ 201		\$ 201		\$ 201
01-2000-General Fund- Finance	3.27	9.021%	\$ 1,318		\$ 1,318		\$ 1,318
01-2100-General Fund- Information Technology	0.35	0.966%	\$ 141		\$ 141	\$ 32	\$ 173
01-5100-General Fund- Public Works Department	1.45	4.000%	\$ 584		\$ 584	\$ 132	\$ 717
01-1310 - General Fund - Mobile Home Rent Control	0.13	0.359%	\$ 52		\$ 52	\$ 12	\$ 64
01-3000 - General Fund - Community Development	3.05	8.414%	\$ 1,229		\$ 1,229	\$ 278	\$ 1,507
01-4300 - General Fund - Fire Department	21.00	57.931%	\$ 8,462		\$ 8,462	\$ 1,917	\$ 10,378
01-4900 - General Fund - Community Services Senior Center	0.20	0.552%	\$ 81		\$ 81	\$ 18	\$ 99
24 - Gas Tax	1.55	4.276%	\$ 625		\$ 625	\$ 141	\$ 766
28 - Landscape, Lighting & Maintenance	0.75	2.069%	\$ 302		\$ 302	\$ 68	\$ 371
55 - CFD 2012-1B Maintenance Singleton Heights	0.20	0.552%	\$ 81		\$ 81	\$ 18	\$ 99
56 - CFD 2013-1 Maintenance JP Ranch	0.10	0.276%	\$ 40		\$ 40	\$ 9	\$ 49
57 - CFD 2018-1 Maintenance Summerwind Ranch	0.20	0.552%	\$ 81		\$ 81	\$ 18	\$ 99
Total	36.25	100.000%	\$ 14,606	\$ -	\$ 14,606	\$ 2,645	\$ 17,251

Allocation Basis:

of FTE per Fund / Dept

Source of Allocation:

Staffing List

01-2000-General Fund- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Grants							
01-1200-General Fund- City Manager	1.00	5.405%	\$ 3,398		\$ 3,398		\$ 3,398
01-3000 - General Fund - Community Development	1.00	5.405%	\$ 3,398		\$ 3,398	\$ 650	\$ 4,048
01-4100 - General Fund - Police	1.00	5.405%	\$ 3,398		\$ 3,398	\$ 650	\$ 4,048
01-4200 - General Fund - Animal Control	1.00	5.405%	\$ 3,398		\$ 3,398	\$ 650	\$ 4,048
01-4300 - General Fund - Fire Department	2.50	13.514%	\$ 8,495		\$ 8,495	\$ 1,626	\$ 10,121
16 - Capital Project Including ARPA	1.00	5.405%	\$ 3,398		\$ 3,398	\$ 650	\$ 4,048
18 - Planning Grants	2.00	10.811%	\$ 6,796		\$ 6,796	\$ 1,301	\$ 8,097
20 - ADA CIP Projects	1.00	5.405%	\$ 3,398		\$ 3,398	\$ 650	\$ 4,048
26 - Housing Rehab. -State Grant	1.00	5.405%	\$ 3,398		\$ 3,398	\$ 650	\$ 4,048
27 - Housing Rehab. -Federal Grant	1.00	5.405%	\$ 3,398		\$ 3,398	\$ 650	\$ 4,048
32 - Flood Control and Drainage Fees	2.00	10.811%	\$ 6,796		\$ 6,796	\$ 1,301	\$ 8,097
36 - Traffic Improvement Fees	2.00	10.811%	\$ 6,796		\$ 6,796	\$ 1,301	\$ 8,097
71 - California Recycling Grant	2.00	10.811%	\$ 6,796		\$ 6,796	\$ 1,301	\$ 8,097
Total	18.50	100.000%	\$ 62,861	\$ -	\$ 62,861	\$ 11,383	\$ 74,244

Allocation Basis:

2 Yr Avg # of Grants per Fund / Dept

Source of Allocation:

Grant List

ALLOCATION SUMMARY

01-2000-General Fund- Finance

	<u>Budget</u>	<u>Payroll</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>	<u>Financial Reporting & Audit</u>
01-8100-General Fund- Non-Departmental	\$ 1,980	\$ -	\$ 5,452	\$ -	\$ 2,196
01-1100-General Fund- City Council	\$ 1,980	\$ 214	\$ 1,968	\$ -	\$ 2,196
01-1200-General Fund- City Manager	\$ 1,980	\$ 1,455	\$ 676	\$ -	\$ 2,196
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 1,980	\$ 907	\$ 1,127	\$ 2,208	\$ 2,196
01-1320-General Fund- Human Resources	\$ 1,980	\$ 419	\$ 5,001	\$ -	\$ 2,196
01-1330-General Fund- Risk Management	\$ 1,980	\$ 428	\$ 287	\$ -	\$ 2,196
01-1400-General Fund- City Attorney	\$ 1,980	\$ -	\$ 1,353	\$ -	\$ 2,196
01-2000-General Fund- Finance	\$ 1,980	\$ 2,799	\$ 1,455	\$ 24,967	\$ 2,196
01-2100-General Fund- Information Technology	\$ 2,426	\$ 367	\$ 3,332	\$ -	\$ 2,687
01-5100-General Fund- Public Works Department	\$ 2,426	\$ 1,522	\$ 7,039	\$ 98	\$ 2,687
01-1310 - General Fund - Mobile Home Rent Control	\$ 2,426	\$ 136	\$ -	\$ -	\$ 2,687
01-3000 - General Fund - Community Development	\$ 2,426	\$ 3,202	\$ 14,505	\$ 33,865	\$ 2,687
01-3300 - General Fund - Engineering	\$ 2,426	\$ -	\$ 2,179	\$ 3,225	\$ 2,687
01-4000 - General Fund - Citizens on Patrol	\$ 2,426	\$ -	\$ 451	\$ -	\$ 2,687
01-4100 - General Fund - Police	\$ -	\$ -	\$ 2,931	\$ 983	\$ 2,687
01-4200 - General Fund - Animal Control	\$ -	\$ -	\$ 125	\$ -	\$ -
01-4300 - General Fund - Fire Department	\$ 2,426	\$ 22,047	\$ 38,880	\$ 4,740	\$ 2,687
01-4900 - General Fund - Community Services Senior Center	\$ 2,426	\$ 210	\$ 2,881	\$ -	\$ 2,687
12 - Special Deposits	\$ 1,213	\$ -	\$ 25	\$ 39	\$ 1,343
13 - Insurance	\$ 1,213	\$ -	\$ 175	\$ 98	\$ 1,343
14 - Supplemental Law Enforcement Safety	\$ 1,213	\$ -	\$ 576	\$ 216	\$ 1,343
16 - Capital Project Including ARPA	\$ 1,213	\$ -	\$ 276	\$ 59	\$ 1,343
18 - Planning Grants	\$ -	\$ -	\$ 175	\$ 728	\$ -
19 - Library	\$ 2,426	\$ -	\$ 1,353	\$ -	\$ 2,687
20 - ADA CIP Projects	\$ -	\$ -	\$ 225	\$ 118	\$ -
21 - Air Quality Management District	\$ 1,213	\$ -	\$ 25	\$ 98	\$ 1,343
22 - Road Maintenance and Rehabilitation Account	\$ 1,213	\$ -	\$ -	\$ 295	\$ 1,343
24 - Gas Tax	\$ 2,426	\$ 1,627	\$ 2,505	\$ 1,141	\$ 2,687
25 - Measure A	\$ 1,213	\$ -	\$ 50	\$ 334	\$ 1,343
26 - Housing Rehab. -State Grant	\$ 1,213	\$ -	\$ 125	\$ 39	\$ 1,343

ALLOCATION SUMMARY

01-2000-General Fund- Finance

	<u>Budget</u>	<u>Payroll</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>	<u>Financial Reporting & Audit</u>
27 - Housing Rehab. -Federal Grant	\$ 1,213	\$ -	\$ 100	\$ 59	\$ 1,343
28 - Landscape, Lighting & Maintenance	\$ 2,426	\$ 787	\$ 2,505	\$ 157	\$ 2,687
31 - Fire Facilities Fees	\$ 1,213	\$ -	\$ 50	\$ 79	\$ 1,343
32 - Flood Control and Drainage Fees	\$ 1,213	\$ -	\$ 326	\$ 98	\$ 1,343
33 - Administration Facilities Fees	\$ 1,213	\$ -	\$ 551	\$ 79	\$ 1,343
34 - Library Facilities Fees	\$ 1,213	\$ -	\$ -	\$ 39	\$ 1,343
35 - Law Enforcement Facilities Fees	\$ 1,213	\$ -	\$ -	\$ 79	\$ 1,343
36 - Traffic Improvement Fees	\$ 1,213	\$ -	\$ 4,459	\$ 728	\$ 1,343
39 - Park Improvement Fees	\$ 1,213	\$ -	\$ 401	\$ 39	\$ 1,343
42 - Multi-Species Habitat Conservation Program	\$ 1,213	\$ -	\$ 75	\$ 59	\$ 1,343
47 - CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	\$ 2,426	\$ -	\$ 351	\$ 354	\$ 2,687
49 - CFD 2012-1 Facilities IA2 Singleton Heights	\$ 2,426	\$ -	\$ 376	\$ 315	\$ 2,687
51 - CFD Public Services 1	\$ 2,426	\$ -	\$ 200	\$ 157	\$ 2,687
52 - CFD 2013-1 Facilities Improvement Area 1 JP Ranch	\$ 2,426	\$ -	\$ 326	\$ 315	\$ 2,687
53 - CFD 2012-1 Facilities IA1 Singleton Heights	\$ 2,426	\$ -	\$ 351	\$ 315	\$ 2,687
54 - CFD 2013-1 Facilities Improvement Area 3 JP Ranch	\$ 2,426	\$ -	\$ 351	\$ 295	\$ 2,687
55 - CFD 2012-1B Maintenance Singleton Heights	\$ 2,426	\$ 210	\$ 2,530	\$ 138	\$ 2,687
56 - CFD 2013-1 Maintenance JP Ranch	\$ 2,426	\$ 105	\$ 1,804	\$ 157	\$ 2,687
57 - CFD 2018-1 Maintenance Summerwind Ranch	\$ 2,426	\$ 210	\$ 225	\$ 157	\$ 2,687
59 - CFD 2013-1 Facilities IA2 JP Ranch	\$ 2,426	\$ -	\$ 301	\$ 315	\$ 2,687
67 - Successor Agency	\$ 2,426	\$ -	\$ 200	\$ 236	\$ 2,687
71 - California Recycling Grant	\$ 1,213	\$ -	\$ -	\$ 59	\$ 1,343
75 - Vehicle Fund	\$ 2,426	\$ -	\$ -	\$ -	\$ 2,687
76 - Information Technology Fund	\$ 2,426	\$ -	\$ -	\$ -	\$ 2,687
Total	\$ 95,896	\$ 36,648	\$ 110,637	\$ 77,481	\$ 108,911

ALLOCATION SUMMARY

01-2000-General Fund- Finance

	<u>Journal Entries</u>	<u>Debt Management</u>	<u>Benefits Administration</u>	<u>Grants</u>	<u>Total</u>
01-8100-General Fund- Non-Departmental	\$ 761	\$ -	\$ -	\$ -	\$ 10,389
01-1100-General Fund- City Council	\$ 302	\$ -	\$ 101	\$ -	\$ 6,761
01-1200-General Fund- City Manager	\$ 139	\$ -	\$ 685	\$ 3,398	\$ 10,529
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 530	\$ -	\$ 427	\$ -	\$ 9,376
01-1320-General Fund- Human Resources	\$ 981	\$ -	\$ 197	\$ -	\$ 10,775
01-1330-General Fund- Risk Management	\$ 55	\$ -	\$ 201	\$ -	\$ 5,147
01-1400-General Fund- City Attorney	\$ 156	\$ -	\$ -	\$ -	\$ 5,685
01-2000-General Fund- Finance	\$ 20,204	\$ -	\$ 1,318	\$ -	\$ 54,919
01-2100-General Fund- Information Technology	\$ 500	\$ -	\$ 173	\$ -	\$ 9,484
01-5100-General Fund- Public Works Department	\$ 979	\$ -	\$ 717	\$ -	\$ 15,468
01-1310 - General Fund - Mobile Home Rent Control	\$ 20	\$ -	\$ 64	\$ -	\$ 5,334
01-3000 - General Fund - Community Development	\$ 10,459	\$ -	\$ 1,507	\$ 4,048	\$ 72,699
01-3300 - General Fund - Engineering	\$ 365	\$ -	\$ -	\$ -	\$ 10,882
01-4000 - General Fund - Citizens on Patrol	\$ 57	\$ -	\$ -	\$ -	\$ 5,621
01-4100 - General Fund - Police	\$ 439	\$ -	\$ -	\$ 4,048	\$ 11,088
01-4200 - General Fund - Animal Control	\$ 10	\$ -	\$ -	\$ 4,048	\$ 4,184
01-4300 - General Fund - Fire Department	\$ 6,438	\$ -	\$ 10,378	\$ 10,121	\$ 97,716
01-4900 - General Fund - Community Services Senior Center	\$ 446	\$ -	\$ 99	\$ -	\$ 8,748
12 - Special Deposits	\$ 27	\$ -	\$ -	\$ -	\$ 2,648
13 - Insurance	\$ 149	\$ -	\$ -	\$ -	\$ 2,979
14 - Supplemental Law Enforcement Safety	\$ 304	\$ -	\$ -	\$ -	\$ 3,653
16 - Capital Project Including ARPA	\$ 182	\$ -	\$ -	\$ 4,048	\$ 7,121
18 - Planning Grants	\$ 145	\$ -	\$ -	\$ 8,097	\$ 9,145
19 - Library	\$ 905	\$ -	\$ -	\$ -	\$ 7,370
20 - ADA CIP Projects	\$ 165	\$ -	\$ -	\$ 4,048	\$ 4,557
21 - Air Quality Management District	\$ 74	\$ -	\$ -	\$ -	\$ 2,754
22 - Road Maintenance and Rehabilitation Account	\$ 115	\$ -	\$ -	\$ -	\$ 2,966
24 - Gas Tax	\$ 1,256	\$ -	\$ 766	\$ -	\$ 12,408
25 - Measure A	\$ 165	\$ -	\$ -	\$ -	\$ 3,106
26 - Housing Rehab. -State Grant	\$ 88	\$ -	\$ -	\$ 4,048	\$ 6,857

ALLOCATION SUMMARY

01-2000-General Fund- Finance

	<u>Journal Entries</u>	<u>Debt Management</u>	<u>Benefits Administration</u>	<u>Grants</u>	<u>Total</u>
27 - Housing Rehab. -Federal Grant	\$ 61	\$ -	\$ -	\$ 4,048	\$ 6,825
28 - Landscape, Lighting & Maintenance	\$ 976	\$ -	\$ 371	\$ -	\$ 9,909
31 - Fire Facilities Fees	\$ 68	\$ -	\$ -	\$ -	\$ 2,753
32 - Flood Control and Drainage Fees	\$ 203	\$ -	\$ -	\$ 8,097	\$ 11,279
33 - Administration Facilities Fees	\$ 361	\$ -	\$ -	\$ -	\$ 3,547
34 - Library Facilities Fees	\$ 34	\$ -	\$ -	\$ -	\$ 2,629
35 - Law Enforcement Facilities Fees	\$ 47	\$ -	\$ -	\$ -	\$ 2,682
36 - Traffic Improvement Fees	\$ 1,712	\$ -	\$ -	\$ 8,097	\$ 17,551
39 - Park Improvement Fees	\$ 327	\$ -	\$ -	\$ -	\$ 3,324
42 - Multi-Species Habitat Conservation Program	\$ 68	\$ -	\$ -	\$ -	\$ 2,758
47 - CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	\$ 314	\$ 3,638	\$ -	\$ -	\$ 9,769
49 - CFD 2012-1 Facilities IA2 Singleton Heights	\$ 294	\$ 3,638	\$ -	\$ -	\$ 9,734
51 - CFD Public Services 1	\$ 142	\$ 3,638	\$ -	\$ -	\$ 9,250
52 - CFD 2013-1 Facilities Improvement Area 1 JP Ranch	\$ 280	\$ 3,638	\$ -	\$ -	\$ 9,671
53 - CFD 2012-1 Facilities IA1 Singleton Heights	\$ 280	\$ 3,638	\$ -	\$ -	\$ 9,696
54 - CFD 2013-1 Facilities Improvement Area 3 JP Ranch	\$ 280	\$ 3,638	\$ -	\$ -	\$ 9,676
55 - CFD 2012-1B Maintenance Singleton Heights	\$ 1,151	\$ -	\$ 99	\$ -	\$ 9,240
56 - CFD 2013-1 Maintenance JP Ranch	\$ 847	\$ -	\$ 49	\$ -	\$ 8,075
57 - CFD 2018-1 Maintenance Summerwind Ranch	\$ 179	\$ -	\$ 99	\$ -	\$ 5,983
59 - CFD 2013-1 Facilities IA2 JP Ranch	\$ 273	\$ 3,638	\$ -	\$ -	\$ 9,639
67 - Successor Agency	\$ 267	\$ -	\$ -	\$ -	\$ 5,816
71 - California Recycling Grant	\$ 20	\$ -	\$ -	\$ 8,097	\$ 10,732
75 - Vehicle Fund	\$ -	\$ -	\$ -	\$ -	\$ 5,113
76 - Information Technology Fund	\$ -	\$ -	\$ -	\$ -	\$ 5,113
Total	\$ 54,600	\$ 25,464	\$ 17,251	\$ 74,244	\$ 601,132

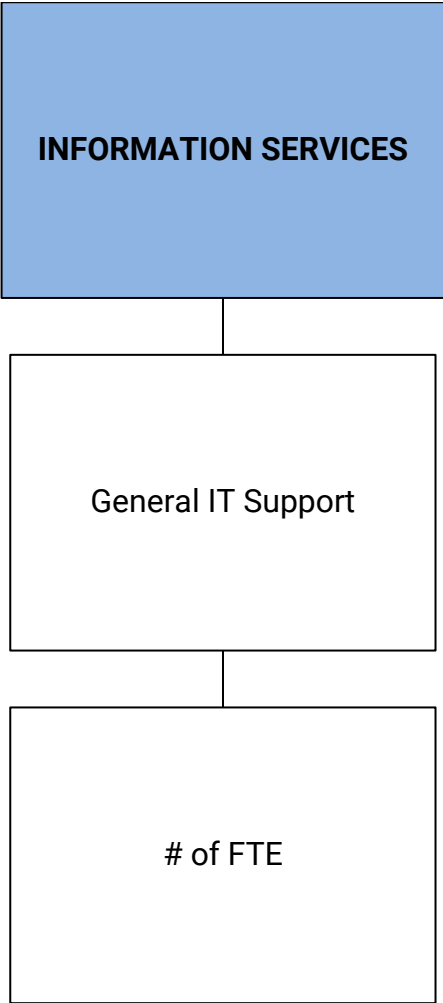
9 Information Services

The Information Services Department is responsible for maintenance of all City technological hardware, software, and infrastructure. Information Services' costs are allocated to Receiving Departments as follows:

- **General IT Support** – represents costs associated with contractual support for software and hardware support. These costs have been allocated based on the number of full-time employees (FTE) per Fund Department¹².

The chart on the following page illustrates the functions and measures used to allocate Information Services costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

¹² All Contracted Employees were included in this metric, as they utilize the City's IT Services. Contracted services such as Police, Animal Control, and City attorney were excluded as they are not "employees" of the City. Additionally, FTE assigned to CFD Funds were excluded as those staff typically do not utilize the City's technological infrastructure.



COSTS TO BE ALLOCATED

01-2100-General Fund- Information Technology

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 217,032		\$ 217,032
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
01-8100-General Fund- Non-Departmental	\$ 190	\$ 1	\$ 191
01-1200-General Fund- City Manager	\$ 9,212	\$ 1,135	\$ 10,347
01-1320-General Fund- Human Resources	\$ 901	\$ 242	\$ 1,143
01-1330-General Fund- Risk Management	\$ 1,738	\$ 116	\$ 1,854
01-1400-General Fund- City Attorney	\$ 3,871	\$ 549	\$ 4,420
01-2000-General Fund- Finance	\$ 7,709	\$ 1,775	\$ 9,484
01-2100-General Fund- Information Technology		\$ 2,214	\$ 2,214
01-5100-General Fund- Public Works Department		\$ 332	\$ 332
Total Incoming Costs	<u>\$ 23,621</u>	<u>\$ 6,363</u>	<u>\$ 29,984</u>
Less: Costs Allocated Out	<u>\$ 29,789</u>		
Total Cost Adjustments	<u>\$ 29,789</u>		<u>\$ 29,789</u>
Total Costs to be Allocated	<u>\$ 270,442</u>	<u>\$ 6,363</u>	<u>\$ 276,805</u>

DEPARTMENTAL EXPENSE DETAIL

01-2100-General Fund- Information Technology

Expense Type	Expense (\$)	General IT Support
Personnel		
Salaries	\$ 44,353	\$ 44,353
Benefits	\$ 16,193	\$ 16,193
Subtotal Personnel Cost	\$ 60,546	\$ 60,546
Operating Services & Supplies		
Operating Expenses	\$ 38,400	\$ 38,400
Professional Services	\$ 30,175	\$ 30,175
Other Contract Services	\$ 117,200	\$ 117,200
Repairs/Maintenance	\$ 500	\$ 500
Less: Costs Allocated Out	\$ (29,789)	\$ (29,789)
Subtotal Operating Cost	\$ 156,486	\$ 156,486
DEPARTMENTAL EXPENDITURES	\$ 217,032	\$ 217,032
Disallowed Costs		
Subtotal Disallowed Costs	\$ -	\$ -
Cost Adjustments		
Less: Costs Allocated Out	\$ 29,789	\$ 29,789
Subtotal Cost Adjustments	\$ 29,789	\$ 29,789
FUNCTIONAL COST	\$ 246,821	\$ 246,821
First Allocation		
Incoming - All Others	\$ 23,621	\$ 23,621
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of First Allocation	\$ 270,442	\$ 270,442
Second Allocation		
Incoming - All Others	\$ 6,363	\$ 6,363
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of Second Allocation	\$ 6,363	\$ 6,363
TOTAL ALLOCATED	\$ 276,805	\$ 276,805

01-2100-General Fund- Information Technology

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
General IT Support							
01-1100-General Fund- City Council	0.25	0.585%	\$ 1,582		\$ 1,582		\$ 1,582
01-1200-General Fund- City Manager	1.70	3.977%	\$ 10,754		\$ 10,754		\$ 10,754
01-1300-General Fund- City Clerk - General Ops / Functions	1.06	2.480%	\$ 6,706		\$ 6,706		\$ 6,706
01-1320-General Fund- Human Resources	0.49	1.146%	\$ 3,100		\$ 3,100		\$ 3,100
01-1330-General Fund- Risk Management	0.50	1.170%	\$ 3,163		\$ 3,163		\$ 3,163
01-2000-General Fund- Finance	3.27	7.649%	\$ 20,686		\$ 20,686		\$ 20,686
01-2100-General Fund- Information Technology	0.35	0.819%	\$ 2,214		\$ 2,214		\$ 2,214
01-5100-General Fund- Public Works Department	2.45	5.731%	\$ 15,499		\$ 15,499	\$ 444	\$ 15,943
01-1310 - General Fund - Mobile Home Rent Control	0.13	0.304%	\$ 822		\$ 822	\$ 24	\$ 846
01-3000 - General Fund - Community Development	8.05	18.830%	\$ 50,925		\$ 50,925	\$ 1,458	\$ 52,383
01-3300 - General Fund - Engineering	1.00	2.339%	\$ 6,326		\$ 6,326	\$ 181	\$ 6,507
01-4300 - General Fund - Fire Department	21.00	49.123%	\$ 132,849		\$ 132,849	\$ 3,804	\$ 136,652
01-4900 - General Fund - Community Services Senior Center	0.20	0.468%	\$ 1,265		\$ 1,265	\$ 36	\$ 1,301
24 - Gas Tax	1.55	3.626%	\$ 9,805		\$ 9,805	\$ 281	\$ 10,086
28 - Landscape, Lighting & Maintenance	0.75	1.754%	\$ 4,745		\$ 4,745	\$ 136	\$ 4,880
Total	42.75	100.000%	\$ 270,442	\$ -	\$ 270,442	\$ 6,363	\$ 276,805

Allocation Basis:

of FTE per Fund / Dept

Source of Allocation:

Staffing List

ALLOCATION SUMMARY

01-2100-General Fund- Information Technology

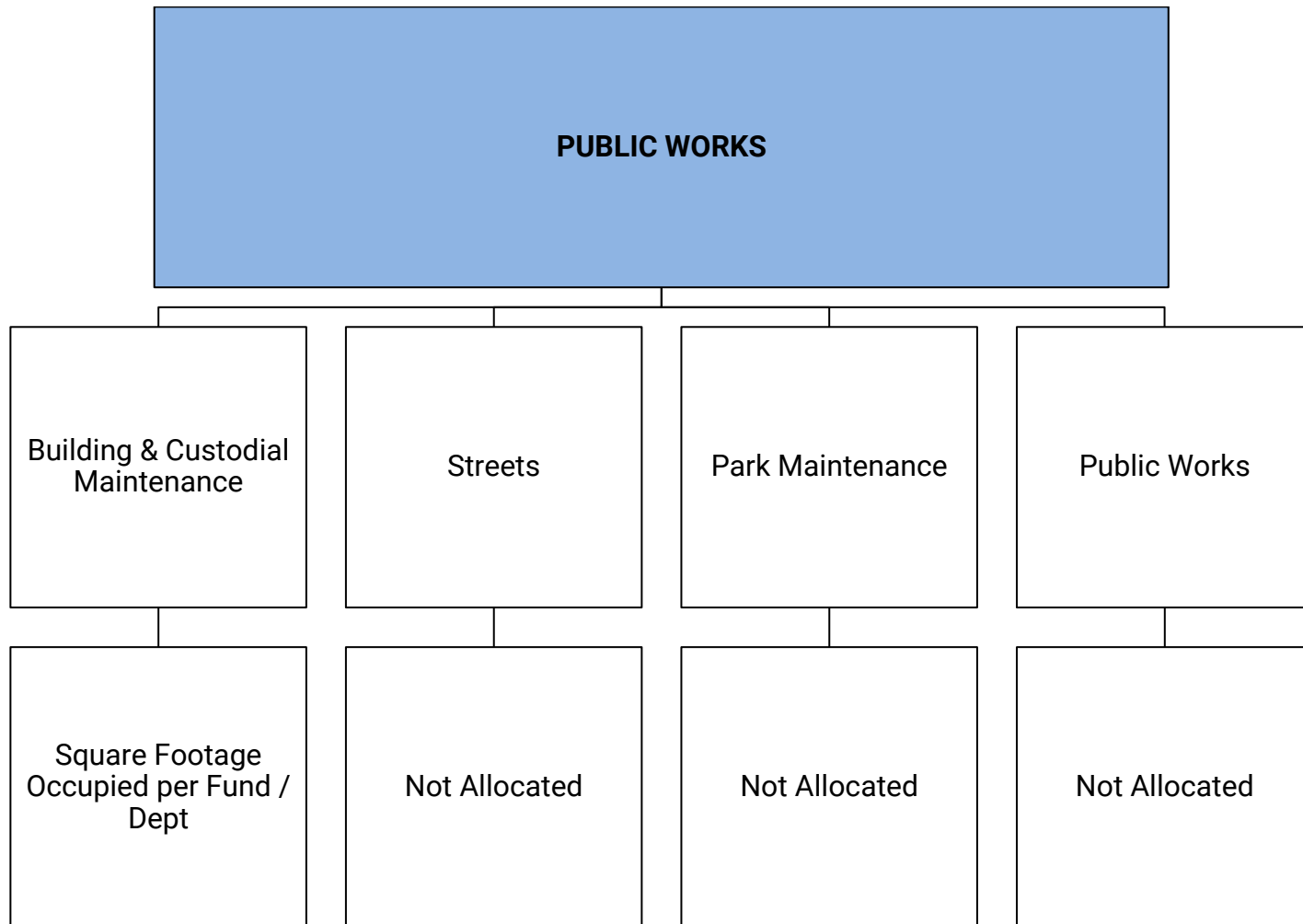
	<u>General IT Support</u>	<u>Total</u>
01-1100-General Fund- City Council	\$ 1,582	\$ 1,582
01-1200-General Fund- City Manager	\$ 10,754	\$ 10,754
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 6,706	\$ 6,706
01-1320-General Fund- Human Resources	\$ 3,100	\$ 3,100
01-1330-General Fund- Risk Management	\$ 3,163	\$ 3,163
01-2000-General Fund- Finance	\$ 20,686	\$ 20,686
01-2100-General Fund- Information Technology	\$ 2,214	\$ 2,214
01-5100-General Fund- Public Works Department	\$ 15,943	\$ 15,943
01-1310 - General Fund - Mobile Home Rent Control	\$ 846	\$ 846
01-3000 - General Fund - Community Development	\$ 52,383	\$ 52,383
01-3300 - General Fund - Engineering	\$ 6,507	\$ 6,507
01-4300 - General Fund - Fire Department	\$136,652	\$136,652
01-4900 - General Fund - Community Services Senior Center	\$ 1,301	\$ 1,301
24 - Gas Tax	\$ 10,086	\$ 10,086
28 - Landscape, Lighting & Maintenance	\$ 4,880	\$ 4,880
Total	\$276,805	\$276,805

10 Public Works

The Public Works Department is responsible for daily and emergency maintenance and upkeep of the Calimesa's facilities, streets, and parks, as well as oversees the solid waste contract, and provides development engineering services. Public Works' costs are allocated to Receiving Departments as follows:

- **Building & Custodial Maintenance** – represents costs associated with janitorial services and the routine upkeep of City-owned facilities. These costs have been allocated based on square footage occupied per Fund / Department.
- **Streets** – represents costs associated with routine and emergency maintenance of City streets. These costs are not in direct support of a City Department, as such, they are not allocated.
- **Park Maintenance** – represents costs with the routine maintenance and upkeep of City parks. These costs are not in direct support of a City Department, as such, they are not allocated.
- **Public Works** – represents costs associated with contracted public works activities – development engineering, solid waste, and other general costs. These costs are not in direct support of a City Department, as such, they are not allocated.

The chart on the following page illustrates the functions and measures used to allocate Public Works costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED

01-5100-General Fund- Public Works Department

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 484,812		\$ 484,812
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
01-8100-General Fund- Non-Departmental	\$ 12,682	\$ 55	\$ 12,737
01-1100-General Fund- City Council	\$ 8,947	\$ 8,384	\$ 17,331
01-1200-General Fund- City Manager	\$ 9,212	\$ 1,135	\$ 10,347
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 17,576	\$ 4,427	\$ 22,003
01-1320-General Fund- Human Resources	\$ 3,732	\$ 1,002	\$ 4,734
01-1330-General Fund- Risk Management	\$ 47,657	\$ 3,074	\$ 50,731
01-1400-General Fund- City Attorney	\$ 12,142	\$ 1,721	\$ 13,863
01-2000-General Fund- Finance	\$ 12,555	\$ 2,913	\$ 15,468
01-2100-General Fund- Information Technology	\$ 15,499	\$ 444	\$ 15,943
01-5100-General Fund- Public Works Department		\$ 2,196	\$ 2,196
Total Incoming Costs	<u>\$ 140,001</u>	<u>\$ 25,350</u>	<u>\$ 165,351</u>
Less: Costs Allocated Out	<u>\$ 15,855</u>		
Total Cost Adjustments	<u>\$ 15,855</u>		<u>\$ 15,855</u>
Total Costs to be Allocated	<u>\$ 640,668</u>	<u>\$ 25,350</u>	<u>\$ 666,018</u>

DEPARTMENTAL EXPENSE DETAIL

01-5100-General Fund- Public Works Department

Expense Type	Expense (\$)	Building & Custodial Maintenance	Streets	Park Maintenance	Public Works
Personnel					
Salaries	\$ 92,704	\$ 13,906	\$ 46,352	\$ 32,446	\$ -
Benefits	\$ 34,658	\$ 5,199	\$ 17,329	\$ 12,130	\$ -
Subtotal Personnel Cost	\$ 127,362	\$ 19,104	\$ 63,681	\$ 44,577	\$ -
Operating Services & Supplies					
Operating Expenses	\$ 19,450	\$ 2,918	\$ 9,725	\$ 6,808	\$ -
Professional Services	\$ 231,180				\$ 231,180
Other Contract Services	\$ 6,300				\$ 6,300
Repairs/Maintenance	\$ 68,075	\$ 16,000	\$ 47,075	\$ 5,000	\$ -
Less: Costs Allocated Out	\$ (15,855)	\$ (2,378)	\$ (7,928)	\$ (5,549)	\$ -
NPDES	\$ 33,800				\$ 33,800
Repairs/Maint - Vehicles & Equipment	\$ 14,500	\$ 2,175	\$ 7,250	\$ 5,075	\$ -
Subtotal Operating Cost	\$ 357,450	\$ 18,714	\$ 56,123	\$ 11,333	\$ 271,280
DEPARTMENTAL EXPENDITURES	\$ 484,812	\$ 37,819	\$ 119,804	\$ 55,910	\$ 271,280
Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
Less: Costs Allocated Out	\$ 15,855	\$ 2,378	\$ 7,928	\$ 5,549	\$ -
Subtotal Cost Adjustments	\$ 15,855	\$ 2,378	\$ 7,928	\$ 5,549	\$ -
FUNCTIONAL COST	\$ 500,667	\$ 40,197	\$ 127,731	\$ 61,459	\$ 271,280
First Allocation					
Incoming - All Others	\$ 140,001	\$ 11,240	\$ 35,717	\$ 17,186	\$ 75,858
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (589,231)	\$ -	\$ (163,448)	\$ (78,645)	\$ (347,138)
Subtotal of First Allocation	\$ 51,437	\$ 51,437	\$ -	\$ -	\$ -
Second Allocation					
Incoming - All Others	\$ 25,350	\$ 2,035	\$ 6,467	\$ 3,112	\$ 13,736
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (23,315)	\$ -	\$ (6,467)	\$ (3,112)	\$ (13,736)
Subtotal of Second Allocation	\$ 2,035	\$ 2,035.26	\$ -	\$ -	\$ -
TOTAL ALLOCATED	\$ 53,472	\$ 53,472	\$ -	\$ -	\$ -

01-5100-General Fund- Public Works Department

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Building & Custodial Maintenance							
01-1100-General Fund- City Council	1,960.00	12.543%	\$ 6,452		\$ 6,452		\$ 6,452
01-1200-General Fund- City Manager	489.60	3.133%	\$ 1,612		\$ 1,612		\$ 1,612
01-1300-General Fund- City Clerk - General Ops / Functions	305.28	1.954%	\$ 1,005		\$ 1,005		\$ 1,005
01-1320-General Fund- Human Resources	141.12	0.903%	\$ 465		\$ 465		\$ 465
01-1330-General Fund- Risk Management	144.00	0.922%	\$ 474		\$ 474		\$ 474
01-2000-General Fund- Finance	941.76	6.027%	\$ 3,100		\$ 3,100		\$ 3,100
01-2100-General Fund- Information Technology	100.80	0.645%	\$ 332		\$ 332		\$ 332
01-5100-General Fund- Public Works Department	667.00	4.268%	\$ 2,196		\$ 2,196		\$ 2,196
01-1310 - General Fund - Mobile Home Rent Control	37.44	0.240%	\$ 123		\$ 123	\$ 7	\$ 130
01-3000 - General Fund - Community Development	960.00	6.143%	\$ 3,160		\$ 3,160	\$ 180	\$ 3,340
01-3300 - General Fund - Engineering	667.00	4.268%	\$ 2,196		\$ 2,196	\$ 125	\$ 2,320
01-4100 - General Fund - Police	333.50	2.134%	\$ 1,098		\$ 1,098	\$ 62	\$ 1,160
01-4300 - General Fund - Fire Department	3,316.50	21.224%	\$ 10,917		\$ 10,917	\$ 621	\$ 11,537
01-4900 - General Fund - Community Services Senior Center	3,042.50	19.470%	\$ 10,015		\$ 10,015	\$ 569	\$ 10,584
19 - Library	2,520.00	16.126%	\$ 8,295		\$ 8,295	\$ 472	\$ 8,767
Total	15,626.50	100.000%	\$ 51,437	\$ -	\$ 51,437	\$ 2,035	\$ 53,472

Allocation Basis:

Sq. Ft. Occupied per Fund / Dept

Source of Allocation:

Building Square Footage

ALLOCATION SUMMARY

01-5100-General Fund- Public Works Department

	<u>Building & Custodial Maintenance</u>	<u>Total</u>
01-1100-General Fund- City Council	\$ 6,452	\$ 6,452
01-1200-General Fund- City Manager	\$ 1,612	\$ 1,612
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 1,005	\$ 1,005
01-1320-General Fund- Human Resources	\$ 465	\$ 465
01-1330-General Fund- Risk Management	\$ 474	\$ 474
01-2000-General Fund- Finance	\$ 3,100	\$ 3,100
01-2100-General Fund- Information Technology	\$ 332	\$ 332
01-5100-General Fund- Public Works Department	\$ 2,196	\$ 2,196
01-1310 - General Fund - Mobile Home Rent Control	\$ 130	\$ 130
01-3000 - General Fund - Community Development	\$ 3,340	\$ 3,340
01-3300 - General Fund - Engineering	\$ 2,320	\$ 2,320
01-4100 - General Fund - Police	\$ 1,160	\$ 1,160
01-4300 - General Fund - Fire Department	\$ 11,537	\$ 11,537
01-4900 - General Fund - Community Services Senior Center	\$ 10,584	\$ 10,584
19 - Library	\$ 8,767	\$ 8,767
Total	\$ 53,472	\$ 53,472