

OMB 2 CFR PART 200 COMPLIANT COST ALLOCATION PLAN

Fiscal Year 22 Actual Expenditures

CITY OF CALIMESA, CA

OCTOBER 2023



1650 S. Amphlett Blvd, Suite 213
San Mateo, CA 94402
650.858.0507

TABLE OF CONTENTS

	Page Number
1. EXECUTIVE SUMMARY	1
2. INDIRECT COST RATES	5
3. READING THE PLAN	8
4. ORGANIZATIONAL CHART	10
5. SUMMARY OF RESULTING OVERHEAD ALLOCATIONS	12
6. SUMMARY OF FUNCTIONS AND ALLOCATION BASES	25
7. CENTRAL SERVICES DEPARTMENTS (PROVIDERS)	27
8. GRANTEE DEPARTMENTS (RECEIVERS)	29
9 COST ALLOCATION PLAN	31
9.1 01-8100-General Fund- Non-Departmental	32
COSTS TO BE ALLOCATED	35
EXPENSE DETAIL	36
ALLOCATION DETAIL	37
Permits / Fees	37
Repairs & Maintenance - Vehicles	38
Repairs & Maintenance - Bldg	39
General Services and Supplies & Special Supplies - Internal	40
Supplies - Paper / Custodial	41
Office Supplies	42
Utilites	43
ALLOCATION SUMMARY	44

	Page Number
9.2 01-1200-General Fund- City Manager	46
COSTS TO BE ALLOCATED	48
EXPENSE DETAIL	49
Allocation Detail	50
Citywide Support	50
ALLOCATION SUMMARY	52
9.3 01-1300-General Fund- City Clerk - General Ops / Functions	54
COSTS TO BE ALLOCATED	56
EXPENSE DETAIL	57
Allocation Detail	57
Citywide Support	58
ALLOCATION SUMMARY	59
9.4 01-1320-General Fund- Human Resources	60
COSTS TO BE ALLOCATED	62
EXPENSE DETAIL	63
Allocation Detail	64
Employee & Labor Relations	64
ALLOCATION SUMMARY	65
9.5 01-1330-General Fund- Risk Management	66
COSTS TO BE ALLOCATED	68
EXPENSE DETAIL	69
Allocation Detail	70
Risk Administration	70
Workers Compensation	71
General Liability	72
Property Insurance	73
ALLOCATION SUMMARY	74
9.6 01-1400-General Fund- City Attorney	75
COSTS TO BE ALLOCATED	77
EXPENSE DETAIL	78
Allocation Detail	79
Legal Support	79
ALLOCATION SUMMARY	80

	Page Number
9.7 01-2000-General Fund- Finance	81
COSTS TO BE ALLOCATED	84
EXPENSE DETAIL	85
Allocation Detail	86
Budget	86
Payroll	88
Accounts Payable	89
Accounts Receivable	91
Financial Reporting & Audit	93
Journal Entries	95
Debt Management	97
Benefits Administration	98
Grants	99
ALLOCATION SUMMARY	100
9.8 01-2100-General Fund- Information Technology	104
COSTS TO BE ALLOCATED	106
EXPENSE DETAIL	107
Allocation Detail	108
General IT Support	108
ALLOCATION SUMMARY	109
9.9 01-5100-General Fund- Public Works Department	110
COSTS TO BE ALLOCATED	112
EXPENSE DETAIL	113
Allocation Detail	114
Building & Custodial Maintenance	114
ALLOCATION SUMMARY	115
10 CERTIFICATE OF INDIRECT COSTS	116

1. Executive Summary

The Matrix Consulting Group has prepared this OMB 2 CFR Part 200 Cost Allocation Plan (OMB) 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 Cost Allocation Plan (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 an **OMB Compliant Plan**.

2 Project Steps

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

- 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 2021-2022 actual expenditures
- The allocation methodology is **an OMB Title 2 CFR 200 Compliant Plan**, not a Full Cost Plan
- 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. However, since this rate was calculated using actual expenditures and excludes unallowable costs, this rate can be used to charge against State and Federal projects. The supporting documentation for the OMB compliant 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 rate was calculated utilizing allowable Direct Expenses (Personnel + Operating Expenses) in accordance with OMB guidelines. 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 18.60%, resulting in an indirect cost of \$2,790. Therefore, the total project cost would then be \$17,790. 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 FY21-22 Actual Expenditures.

CALIMESA, CA
OMB 2 CFR Part 200 Compliant Cost Plan Based on FY21-22 Actual Expenditures
Indirect Rate

Total Expenditures Citywide*	\$ 8,377,821
-------------------------------------	---------------------

Less Central Service Expenditures

01-8100-General Fund- Non-Departmental	\$ 219,161
01-1200-General Fund- City Manager	\$ 313,969
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 99,312
01-1320-General Fund- Human Resources	\$ 73,210
01-1330-General Fund- Risk Management	\$ 193,865
01-1400-General Fund- City Attorney	\$ 159,613
01-2000-General Fund- Finance	\$ 273,859
01-2100-General Fund- Information Technology	\$ 201,505
01-5100-General Fund- Public Works Department	\$ 395,278
	\$ 1,929,772

Total Expenditures Base for Indirect Rate Calculation	\$ 6,448,049
--	---------------------

Proposed Central Service Indirect Cost Allocations

01-8100-General Fund- Non-Departmental	\$ 43,126
01-1200-General Fund- City Manager	\$ 242,750
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 98,212
01-1320-General Fund- Human Resources	\$ 94,217
01-1330-General Fund- Risk Management	\$ 89,287
01-1400-General Fund- City Attorney	\$ 107,196
01-2000-General Fund- Finance	\$ 315,288
01-2100-General Fund- Information Technology	\$ 179,770
01-5100-General Fund- Public Works Department	\$ 29,611
	\$ 1,199,457

Indirect Cost Rate Base	\$ 6,448,049
--------------------------------	---------------------

Calimesa Citywide Indirect Rate	18.60%
--	---------------

*Excluded CIP, One-Time Transfers, Debt, Capital Purchases, and Impact Fee Funds.

3. Reading the Plan

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

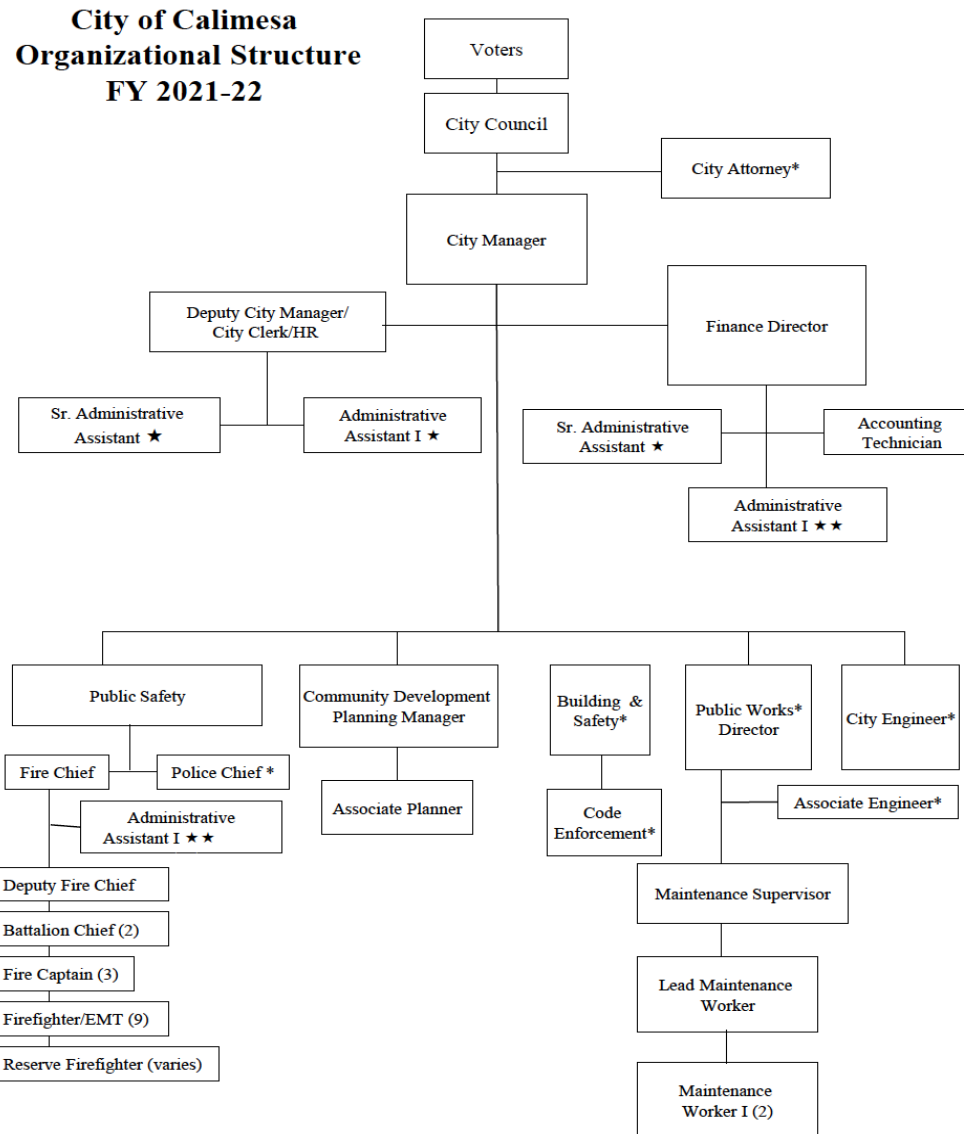
- **Table of Contents:** All summary and detail allocation schedules can be referenced here; and appear in the same order as shown.
- **Summary of Overhead Allocations:** Lists Central Service departments on one axis and Receiving departments on the other. Shows how much was allocated from each Central 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 Payroll function of the Finance Department allocates by number of full-time employees, then the basis for the allocation of that function shown on this schedule would be number of full-time employees and the source would potentially be personnel report.
- **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.

4. 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.



*denotes contract employee
 ★ denotes employee is shared by multiple departments
 ★★ denotes 2 employees shared by multiple departments

5. Summary of Overhead Allocations

Provided on the following pages are a summary of results and a “bottom-line” picture of the resulting OMB 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

Cost Center	Fund	Description	01-1100- General Fund- City Council	01-1310-General Fund-Mobile Home Rent Control	01-3000-General Fund-Community Development	01-3300- General Fund- Engineering
01-8100	General Fund	Non-Departmental	\$ 6,887	\$ 67	\$ 4,736	\$ 6,053
01-1200	General Fund	City Manager	\$ 5,849	\$ 5,849	\$ 11,699	\$ 5,849
01-1300	General Fund	City Clerk - General Ops / Functions	\$ 15,187	\$ -	\$ 30,375	\$ 15,187
01-1320	General Fund	Human Resources	\$ -	\$ 294	\$ 6,697	\$ -
01-1330	General Fund	Risk Management	\$ 4,390	\$ 313	\$ 7,361	\$ 1,494
01-1400	General Fund	City Attorney	\$ 20,309	\$ -	\$ 53,269	\$ 13,060
01-2000	General Fund	Finance	\$ 5,284	\$ 3,537	\$ 47,844	\$ 7,246
01-2100	General Fund	Information Technology	\$ -	\$ 571	\$ 32,034	\$ 6,343
01-5100	General Fund	Public Works Department	\$ 4,521	\$ 86	\$ 2,214	\$ 1,539
Total Allocated			\$ 62,429	\$ 10,717	\$ 196,229	\$ 56,772
Direct Bill Adjustments						
Proposed Costs			\$ 62,429	\$ 10,717	\$ 196,229	\$ 56,772

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Cost Center	Fund	Description	01-4000-General Fund-Citizens on Patrol	01-4100-General Fund-Police	01-4200-General Fund-Animal Control	01-4300-General Fund-Fire Department
01-8100	General Fund	Non-Departmental	\$ -	\$ 595	\$ -	\$ 11,576
01-1200	General Fund	City Manager	\$ 5,849	\$ 5,849	\$ 2,925	\$ 5,849
01-1300	General Fund	City Clerk - General Ops / Functions	\$ -	\$ 1,012	\$ 1,012	\$ 14,175
01-1320	General Fund	Human Resources	\$ -	\$ -	\$ -	\$ 75,138
01-1330	General Fund	Risk Management	\$ -	\$ 747	\$ -	\$ 53,119
01-1400	General Fund	City Attorney	\$ -	\$ 256	\$ -	\$ 2,557
01-2000	General Fund	Finance	\$ 3,747	\$ 7,410	\$ 2,811	\$ 65,382
01-2100	General Fund	Information Technology	\$ -	\$ -	\$ -	\$ 107,836
01-5100	General Fund	Public Works Department	\$ -	\$ 769	\$ -	\$ 7,650
Total Allocated			\$ 9,596	\$ 16,639	\$ 6,748	\$ 343,282
Direct Bill Adjustments						
Proposed Costs			\$ 9,596	\$ 16,639	\$ 6,748	\$ 343,282

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Cost Center	Fund	Description	01-4900-General Fund- Community Services Senior Center	12-Special Deposits	13- Insurance	14-Supplemental Law Enforcement Safety
01-8100	General Fund	Non-Departmental	\$ 13,212	\$ -	\$ -	\$ -
01-1200	General Fund	City Manager	\$ 5,849	\$ 5,849	\$ -	\$ -
01-1300	General Fund	City Clerk - General Ops / Functions	\$ -	\$ -	\$ -	\$ -
01-1320	General Fund	Human Resources	\$ 1,143	\$ -	\$ -	\$ -
01-1330	General Fund	Risk Management	\$ 7,704	\$ -	\$ -	\$ -
01-1400	General Fund	City Attorney	\$ 145	\$ -	\$ 689	\$ -
01-2000	General Fund	Finance	\$ 6,074	\$ 1,765	\$ 1,984	\$ 2,433
01-2100	General Fund	Information Technology	\$ 14,907	\$ -	\$ -	\$ -
01-5100	General Fund	Public Works Department	\$ 7,018	\$ -	\$ -	\$ -
Total Allocated			\$ 56,052	\$ 7,614	\$ 2,674	\$ 2,433
Direct Bill Adjustments						
Proposed Costs			\$ 56,052	\$ 7,614	\$ 2,674	\$ 2,433

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Cost Center	Fund	Description	16-Capital Project Including ARPA	18-Planning Grants	19-Library	20-ADA CIP Projects	21-Air Quality Management District
01-8100	General Fund	Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -
01-1200	General Fund	City Manager	\$ 5,849	\$ -	\$ 5,849	\$ 5,849	\$ 5,849
01-1300	General Fund	City Clerk - General Ops / Functions	\$ 1,012	\$ -	\$ 1,012	\$ 1,012	\$ -
01-1320	General Fund	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
01-1330	General Fund	Risk Management	\$ -	\$ -	\$ 5,644	\$ -	\$ -
01-1400	General Fund	City Attorney	\$ -	\$ -	\$ 222	\$ -	\$ -
01-2000	General Fund	Finance	\$ 4,768	\$ 6,137	\$ 4,907	\$ 3,058	\$ 1,835
01-2100	General Fund	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -
01-5100	General Fund	Public Works Department	\$ -	\$ -	\$ 5,813	\$ -	\$ -
Total Allocated			\$ 11,630	\$ 6,137	\$ 23,449	\$ 9,920	\$ 7,685
Direct Bill Adjustments							
Proposed Costs			\$ 11,630	\$ 6,137	\$ 23,449	\$ 9,920	\$ 7,685

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Cost Center	Fund	Description	22-Road Maintenance and Rehabilitation Account	24-Gas Tax	25-Measure A	26-Housing Rehab. -State Grant
01-8100	General Fund	Non-Departmental	\$ -	\$ -	\$ -	\$ -
01-1200	General Fund	City Manager	\$ 5,849	\$ 5,849	\$ 5,849	\$ 5,849
01-1300	General Fund	City Clerk - General Ops / Functions	\$ -	\$ -	\$ -	\$ 1,012
01-1320	General Fund	Human Resources	\$ -	\$ 5,064	\$ -	\$ -
01-1330	General Fund	Risk Management	\$ -	\$ 3,940	\$ -	\$ -
01-1400	General Fund	City Attorney	\$ -	\$ -	\$ -	\$ -
01-2000	General Fund	Finance	\$ 1,976	\$ 8,657	\$ 2,069	\$ 4,592
01-2100	General Fund	Information Technology	\$ -	\$ 9,832	\$ -	\$ -
01-5100	General Fund	Public Works Department	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 7,825	\$ 33,342	\$ 7,918	\$ 11,454
Direct Bill Adjustments						
Proposed Costs			\$ 7,825	\$ 33,342	\$ 7,918	\$ 11,454

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Cost Center	Fund	Description	27-Housing Rehab. -Federal Grant	28-Landscape, Lighting & Maintenance	31-Fire Facilities Fees	32-Flood Control and Drainage Fees	33-Administration Facilities Fees
01-8100	General Fund	Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -
01-1200	General Fund	City Manager	\$ 5,849	\$ 5,849	\$ 5,849	\$ 5,849	\$ 5,849
01-1300	General Fund	City Clerk - General Ops / Functions	\$ 2,025	\$ -	\$ -	\$ -	\$ -
01-1320	General Fund	Human Resources	\$ -	\$ 2,450	\$ -	\$ -	\$ -
01-1330	General Fund	Risk Management	\$ -	\$ 1,907	\$ -	\$ -	\$ -
01-1400	General Fund	City Attorney	\$ 511	\$ 133	\$ -	\$ -	\$ -
01-2000	General Fund	Finance	\$ 4,570	\$ 6,791	\$ 1,834	\$ 7,561	\$ 2,362
01-2100	General Fund	Information Technology	\$ -	\$ 4,757	\$ -	\$ -	\$ -
01-5100	General Fund	Public Works Department	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 12,956	\$ 21,888	\$ 7,684	\$ 13,410	\$ 8,212
Direct Bill Adjustments							
Proposed Costs			\$ 12,956	\$ 21,888	\$ 7,684	\$ 13,410	\$ 8,212

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Cost Center	Fund	Description	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	\$ -	\$ -	\$ -	\$ -	\$ -
01-1200	General Fund	City Manager	\$ 5,849	\$ 5,849	\$ 5,849	\$ 5,849	\$ -
01-1300	General Fund	City Clerk - General Ops / Functions	\$ -	\$ -	\$ 2,025	\$ 2,025	\$ -
01-1320	General Fund	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
01-1330	General Fund	Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -
01-1400	General Fund	City Attorney	\$ -	\$ -	\$ 15,443	\$ -	\$ -
01-2000	General Fund	Finance	\$ 1,752	\$ 1,787	\$ 11,732	\$ 2,214	\$ 1,838
01-2100	General Fund	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -
01-5100	General Fund	Public Works Department	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 7,602	\$ 7,637	\$ 35,050	\$ 10,088	\$ 1,838
Direct Bill Adjustments							
Proposed Costs			\$ 7,602	\$ 7,637	\$ 35,050	\$ 10,088	\$ 1,838

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Cost Center	Fund	Description	47-CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	49-CFD 2012-1 Facilities IA2 Singleton Heights	51-CFD Public Services 1
01-8100	General Fund	Non-Departmental	\$ -	\$ -	\$ -
01-1200	General Fund	City Manager	\$ 5,849	\$ 5,849	\$ 5,849
01-1300	General Fund	City Clerk - General Ops / Functions	\$ 4,387	\$ 337	\$ 2,025
01-1320	General Fund	Human Resources	\$ -	\$ -	\$ -
01-1330	General Fund	Risk Management	\$ -	\$ -	\$ -
01-1400	General Fund	City Attorney	\$ -	\$ -	\$ -
01-2000	General Fund	Finance	\$ 6,531	\$ 6,509	\$ 6,187
01-2100	General Fund	Information Technology	\$ -	\$ -	\$ -
01-5100	General Fund	Public Works Department	\$ -	\$ -	\$ -
Total Allocated			\$ 16,768	\$ 12,696	\$ 14,061
Direct Bill Adjustments					
Proposed Costs			\$ 16,768	\$ 12,696	\$ 14,061

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Cost Center	Fund	Description	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
01-8100	General Fund	Non-Departmental	\$ -	\$ -	\$ -
01-1200	General Fund	City Manager	\$ 5,849	\$ 5,849	\$ 5,849
01-1300	General Fund	City Clerk - General Ops / Functions	\$ 1,350	\$ 1,012	\$ -
01-1320	General Fund	Human Resources	\$ -	\$ -	\$ -
01-1330	General Fund	Risk Management	\$ -	\$ -	\$ -
01-1400	General Fund	City Attorney	\$ -	\$ -	\$ -
01-2000	General Fund	Finance	\$ 6,466	\$ 6,483	\$ 6,470
01-2100	General Fund	Information Technology	\$ -	\$ -	\$ -
01-5100	General Fund	Public Works Department	\$ -	\$ -	\$ -
Total Allocated			\$ 13,666	\$ 13,345	\$ 12,319
Direct Bill Adjustments					
Proposed Costs			\$ 13,666	\$ 13,345	\$ 12,319

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Cost Center	Fund	Description	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
01-8100	General Fund	Non-Departmental	\$ -	\$ -	\$ -	\$ -
01-1200	General Fund	City Manager	\$ 5,849	\$ 5,849	\$ 5,849	\$ 5,849
01-1300	General Fund	City Clerk - General Ops / Functions	\$ -	\$ -	\$ -	\$ -
01-1320	General Fund	Human Resources	\$ 555	\$ 555	\$ 523	\$ -
01-1330	General Fund	Risk Management	\$ 432	\$ 432	\$ 407	\$ -
01-1400	General Fund	City Attorney	\$ -	\$ -	\$ -	\$ -
01-2000	General Fund	Finance	\$ 6,165	\$ 5,493	\$ 3,987	\$ 6,445
01-2100	General Fund	Information Technology	\$ -	\$ -	\$ -	\$ -
01-5100	General Fund	Public Works Department	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 13,002	\$ 12,330	\$ 10,765	\$ 12,295
Direct Bill Adjustments						
Proposed Costs			\$ 13,002	\$ 12,330	\$ 10,765	\$ 12,295

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Cost Center	Fund	Description	67- Successor Agency	71-California Recycling Grant	75-Vehicle Fund	76-Information Technology Fund
01-8100	General Fund	Non-Departmental	\$ -	\$ -	\$ -	\$ -
01-1200	General Fund	City Manager	\$ 5,849	\$ 5,849	\$ 5,849	\$ 5,849
01-1300	General Fund	City Clerk - General Ops / Functions	\$ 2,025	\$ -	\$ -	\$ -
01-1320	General Fund	Human Resources	\$ 1,797	\$ -	\$ -	\$ -
01-1330	General Fund	Risk Management	\$ 1,398	\$ -	\$ -	\$ -
01-1400	General Fund	City Attorney	\$ 600	\$ -	\$ -	\$ -
01-2000	General Fund	Finance	\$ 4,581	\$ 7,197	\$ 3,408	\$ 3,408
01-2100	General Fund	Information Technology	\$ 3,489	\$ -	\$ -	\$ -
01-5100	General Fund	Public Works Department	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 19,740	\$ 13,047	\$ 9,257	\$ 9,257
Direct Bill Adjustments						
Proposed Costs			\$ 19,740	\$ 13,047	\$ 9,257	\$ 9,257

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Cost Center	Fund	Description	Subtotal	Direct Billed	Unallocated	Total
01-8100	General Fund	Non-Departmental	\$ 43,126	\$ -	\$ 155,954	\$ 199,079
01-1200	General Fund	City Manager	\$ 242,750	\$ -	\$ 71,569	\$ 314,320
01-1300	General Fund	City Clerk - General Ops / Functions	\$ 98,212	\$ -	\$ 7,484	\$ 105,696
01-1320	General Fund	Human Resources	\$ 94,217	\$ -	\$ -	\$ 94,217
01-1330	General Fund	Risk Management	\$ 89,287	\$ -	\$ -	\$ 89,287
01-1400	General Fund	City Attorney	\$ 107,196	\$ -	\$ 36,851	\$ 144,047
01-2000	General Fund	Finance	\$ 315,288	\$ -	\$ 30,099	\$ 345,387
01-2100	General Fund	Information Technology	\$ 179,770	\$ -	\$ -	\$ 179,770
01-5100	General Fund	Public Works Department	\$ 29,611	\$ -	\$ 571,747	\$ 601,358
Total Allocated			\$ 1,199,457	\$ -	\$ 873,704	\$ 2,073,161
Direct Bill Adjustments			\$ -			
Proposed Costs			\$ 1,199,457	\$ -	\$ 873,704	\$ 2,073,161

6. 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 Payroll function of the Finance Department allocates by number of full-time employees, then the basis for the allocation of that function shown on this schedule would be number of full-time employees and the source would potentially be personnel report.

SUMMARY OF FUNCTIONS AND ALLOCATION BASES			
CS DEPARTMENT	FUNCTION	SUPPORT % ALLOCATION BASIS	SOURCE
01-8100-General Fund- Non-Departmental			
	Permits / Fees	0.03% Direct to City Clerk	-
	Repairs & Maintenance - Vehicles	2% Direct to CM, City Council, & CD	-
	Repairs & Maintenance - Bldg	1% Direct to CD	-
	General Services and Supplies & Special Supplies - Internal	17% Equal to all GF Dept	-
	Supplies - Paper / Custodial	0.21% Equal to all GF Dept	-
	Office Supplies	5% Equal to all GF Dept	-
	Utilities	10% Sq. Ft. Occupied per Fund / Dept	Building Square Footage
	Bank Charges	13% Not Allocated	-
	Special Supplies - External	0.06% Not Allocated	-
	Transfers Out, Community Partnerships, & Misc.	52% Not Allocated	-
01-1200-General Fund- City Manager			
	Citywide Support	80% Equal to All Funds / Dept	-
01-1300-General Fund- City Clerk - General Ops / Functions			
	Citywide Support	95% # of Agenda Items per Fund / Dept	Agenda Report
01-1320-General Fund- Human Resources			
	Employee & Labor Relations	100% # of FTE per Fund / Dept	Staffing File
01-1330-General Fund- Risk Management			
	Risk Administration	11% # of FTE per Fund / Dept	Staffing File
	Workers Compensation	23% # of FTE per Fund / Dept	Staffing File
	General Liability	45% 5 Yr Avg # of GL Claims	Claims Log
01-1400-General Fund- City Attorney			
	Legal Support	80% 2 Yr Avg # of Legal Hours Billed per Fund / Dept	Attorney Invoices
	Litigation	20% Not Allocated	-
01-2000-General Fund- Finance			
	Budget	15% Equal to All Funds / Dept	-
	Payroll	6% # of FTE per Fund / Dept	Staffing File
	Accounts Payable	17% # of AP Trans. per Fund / Dept	AP Transaction Log
	Accounts Receivable	12% # of Cash Receipting Trans. per Fund / Dept	Cash Receipts
	Financial Reporting & Audit	17% Equal to All Funds / Dept	-
	Journal Entries	8% # of Journal Entries per Fund / Dept.	Journal Entry Report
	Debt Management	4% Equal to All CFD Funds	-
	Benefits Administration	3% # of FTE per Fund / Dept	Staffing File
	Grants	11% 2 Yr Avg # of Grants per Fund / Dept	Grants Log
	Business Licencing	7% Not Allocated	-
01-2100-General Fund- Information Technology			
	General IT Support	100% # of FTE per Fund / Dept	Staffing File
01-5100-General Fund- Public Works Department			
	Building & Custodial Maintenance	6% Sq. Ft. Occupied per Fund / Dept	Building Square Footage
	Streets	20% Not Allocated	-
	Park Maintenance	14% Not Allocated	-
	Public Works	61% Not Allocated	-

7. 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)

Cost Center	Fund	Description	Functional Expenditures	Disallowed Costs	Cost Adjustments	Total \$
01-8100	General Fund	Non-Departmental	\$ 219,161	\$ -	\$ 15,056	\$ 234,217
01-1200	General Fund	City Manager	\$ 313,969	\$ -	\$ -	\$ 313,969
01-1300	General Fund	City Clerk - General Ops / Functions	\$ 99,312	\$ -	\$ 17,798	\$ 117,110
01-1320	General Fund	Human Resources	\$ 73,210	\$ -	\$ 8,550	\$ 81,760
01-1330	General Fund	Risk Management	\$ 193,865	\$ -	\$ 3,447	\$ 197,312
01-1400	General Fund	City Attorney	\$ 159,613	\$ -	\$ -	\$ 159,613
01-2000	General Fund	Finance	\$ 273,859	\$ -	\$ 58,753	\$ 332,612
01-2100	General Fund	Information Technology	\$ 201,505	\$ -	\$ 11,856	\$ 213,361
01-5100	General Fund	Public Works Department	\$ 395,278	\$ -	\$ 27,929	\$ 423,207

TOTAL ALLOCATED EXPENDITURES

\$2,073,161

8. 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)

COST CENTER	FUND	DESCRIPTION
01-1100	General Fund	City Council
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	-

9. 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.
- **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.
- **Office Supplies** – represents costs associated with the procurement of office supplies. These costs have been allocated equally to all General Fund Departments.

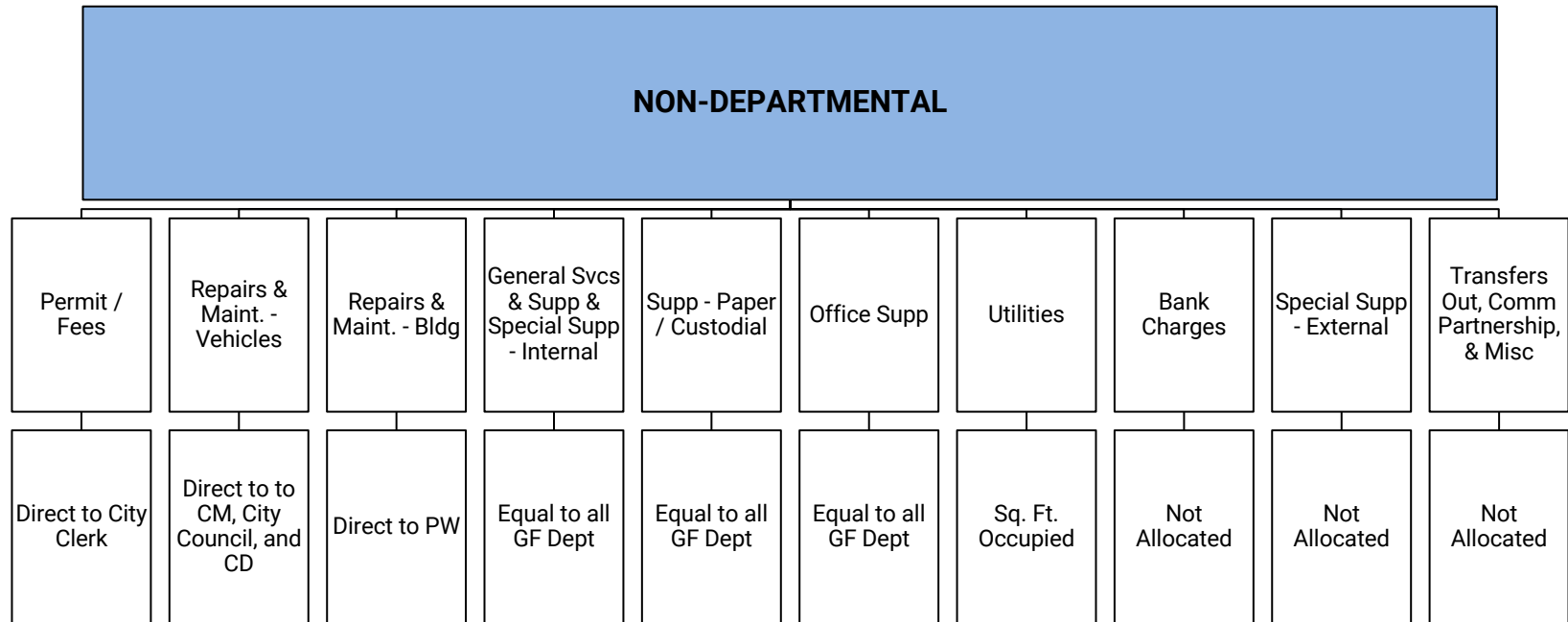
¹ The Fire Department was excluded from this metric as they budget for their own supplies.

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

- **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. Per OMB guidelines these costs have been unallocated.
- **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. Per OMB guidelines these costs have been unallocated.

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	First Allocation	Second Allocation	Total
Functional Expenditures	\$ 219,161		\$ 219,161
Total Disallowed Costs	\$ -		\$ -
Incoming Costs			
01-2000-General Fund- Finance		\$ 7,144	\$ 7,144
Total Incoming Costs	\$ -	\$ 7,144	\$ 7,144
Overhead Allocation	\$ 15,056		
Total Cost Adjustments	\$ 15,056		\$ 15,056
Total Costs to be Allocated	\$ 234,217	\$ 7,144	\$ 241,361

01-8100-General Fund- Non-Departmental

EXPENSE DETAIL

Expense Type	Expense (\$)	Permits / Fees	Repairs & Maintenance - Vehicles	Repairs & Maintenance - Bldg	General Services and Supplies & Special Supplies - Internal	Supplies - Paper / Custodial	Office Supplies	Utilities	Bank Charges	Special Supplies - External	Transfers Out, Community Partnerships, & Misc.
Personnel											
Subtotal Personnel Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Services & Supplies											
Operating Expenses	\$ 55,741	\$ 81	\$ -	\$ -	\$ 12,484	\$ 488	\$ 12,544	\$ -	\$ -	\$ 147	\$ 29,997
Overhead Allocation	\$ (15,056)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,056)
Other Contract Services	\$ 26,353	\$ -	\$ -	\$ -	\$ 26,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs/Maintenance	\$ 4,246	\$ -	\$ 2,468	\$ 1,777	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel & Oil	\$ 2,404	\$ -	\$ 2,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 91,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,849
Bank Charges	\$ 29,345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,345	\$ -	\$ -
Utilities	\$ 24,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,279	\$ -	\$ -	\$ -
Subtotal Operating Cost	\$ 219,161	\$ 81	\$ 4,873	\$ 1,777	\$ 38,838	\$ 488	\$ 12,544	\$ 24,279	\$ 29,345	\$ 147	\$ 106,790
FUNCTIONAL EXPENDITURES	\$ 219,161	\$ 81	\$ 4,873	\$ 1,777	\$ 38,838	\$ 488	\$ 12,544	\$ 24,279	\$ 29,345	\$ 147	\$ 106,790
Disallowed Costs											
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments											
Overhead Allocation	\$ 15,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,056
Subtotal Cost Adjustments	\$ 15,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,056
FUNCTIONAL COST	\$ 234,217	\$ 81	\$ 4,873	\$ 1,777	\$ 38,838	\$ 488	\$ 12,544	\$ 24,279	\$ 29,345	\$ 147	\$ 121,846
First Allocation											
Incoming - (direct bill)											
Incoming - (direct bill)											
Incoming - All Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (151,338)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (29,345)	\$ (147)	\$ (121,846)
Subtotal of First Allocation	\$ 82,879	\$ 81	\$ 4,873	\$ 1,777	\$ 38,838	\$ 488	\$ 12,544	\$ 24,279	\$ -	\$ -	\$ -
Second Allocation											
Incoming - All Others	\$ 7,144	\$ 2	\$ 149	\$ 54	\$ 1,185	\$ 15	\$ 383	\$ 741	\$ 895	\$ 4	\$ 3,717
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (4,616)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (895)	\$ (4)	\$ (3,717)
Subtotal of Second Allocation	\$ 2,528	\$ 2.48	\$ 148.63	\$ 54.22	\$ 1,184.64	\$ 14.87	\$ 382.62	\$ 740.56	\$ -	\$ -	\$ -
TOTAL ALLOCATED	\$ 85,407	\$ 84	\$ 5,021	\$ 1,832	\$ 40,022	\$ 502	\$ 12,927	\$ 25,019	\$ -	\$ -	\$ -

01-8100-General Fund- Non-Departmental

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Permits / Fees							
01-1300-General Fund- City Clerk - General Ops / Functions	1.00	100.000%	\$ 81		\$ 81	\$ 2	\$ 84
Total	1.00	100.000%	\$ 81	\$-	\$ 81	\$ 2	\$ 84

Allocation Basis:

Direct to City Clerk

01-8100-General Fund- Non-Departmental

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Repairs & Maintenance - Vehicles							
01-1200-General Fund- City Manager	0.33	33.333%	\$ 1,624		\$ 1,624	\$ 50	\$ 1,674
01-1100-General Fund-City Council	0.33	33.333%	\$ 1,624		\$ 1,624	\$ 50	\$ 1,674
01-3000-General Fund-Community Development	0.33	33.333%	\$ 1,624		\$ 1,624	\$ 50	\$ 1,674
Total	1.00	100.000%	\$ 4,873	\$-	\$ 4,873	\$ 149	\$ 5,021

Allocation Basis:

Direct to CM, City Council, & CD

01-8100-General Fund- Non-Departmental

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Repairs & Maintenance - Bldg							
01-5100-General Fund- Public Works Department	1.00	100.000%	\$ 1,777		\$ 1,777	\$ 54	\$ 1,832
Total	1.00	100.000%	\$ 1,777	\$-	\$ 1,777	\$ 54	\$ 1,832

Allocation Basis:

Direct to CD

01-8100-General Fund- Non-Departmental

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Services and Supplies & Special Supplies - Internal							
01-1200-General Fund- City Manager	1.00	9.091%	\$ 3,531		\$ 3,531	\$ 108	\$ 3,638
01-1300-General Fund- City Clerk - General Ops / Functions	1.00	9.091%	\$ 3,531		\$ 3,531	\$ 108	\$ 3,638
01-1320-General Fund- Human Resources	1.00	9.091%	\$ 3,531		\$ 3,531	\$ 108	\$ 3,638
01-1330-General Fund- Risk Management	1.00	9.091%	\$ 3,531		\$ 3,531	\$ 108	\$ 3,638
01-1400-General Fund- City Attorney	1.00	9.091%	\$ 3,531		\$ 3,531	\$ 108	\$ 3,638
01-2000-General Fund- Finance	1.00	9.091%	\$ 3,531		\$ 3,531	\$ 108	\$ 3,638
01-5100-General Fund- Public Works Department	1.00	9.091%	\$ 3,531		\$ 3,531	\$ 108	\$ 3,638
01-1100-General Fund-City Council	1.00	9.091%	\$ 3,531		\$ 3,531	\$ 108	\$ 3,638
01-3300-General Fund-Engineering	1.00	9.091%	\$ 3,531		\$ 3,531	\$ 108	\$ 3,638
01-4300-General Fund-Fire Department	1.00	9.091%	\$ 3,531		\$ 3,531	\$ 108	\$ 3,638
01-4900-General Fund-Community Services Senior Center	1.00	9.091%	\$ 3,531		\$ 3,531	\$ 108	\$ 3,638
Total	11.00	100.000%	\$ 38,838	\$-	\$ 38,838	\$ 1,185	\$ 40,022

Allocation Basis:

Equal to all GF Dept

01-8100-General Fund- Non-Departmental

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Supplies - Paper / Custodial							
01-1200-General Fund- City Manager	1.00	10.000%	\$ 49		\$ 49	\$ 1	\$ 50
01-1300-General Fund- City Clerk - General Ops / Functions	1.00	10.000%	\$ 49		\$ 49	\$ 1	\$ 50
01-1320-General Fund- Human Resources	1.00	10.000%	\$ 49		\$ 49	\$ 1	\$ 50
01-1330-General Fund- Risk Management	1.00	10.000%	\$ 49		\$ 49	\$ 1	\$ 50
01-1400-General Fund- City Attorney	1.00	10.000%	\$ 49		\$ 49	\$ 1	\$ 50
01-2000-General Fund- Finance	1.00	10.000%	\$ 49		\$ 49	\$ 1	\$ 50
01-5100-General Fund- Public Works Department	1.00	10.000%	\$ 49		\$ 49	\$ 1	\$ 50
01-1100-General Fund-City Council	1.00	10.000%	\$ 49		\$ 49	\$ 1	\$ 50
01-3300-General Fund-Engineering	1.00	10.000%	\$ 49		\$ 49	\$ 1	\$ 50
01-4300-General Fund-Fire Department	1.00	10.000%	\$ 49		\$ 49	\$ 1	\$ 50
Total	10.00	100.000%	\$ 488	\$-	\$ 488	\$ 15	\$ 502

Allocation Basis:

Equal to all GF Dept

01-8100-General Fund- Non-Departmental

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Office Supplies							
01-1200-General Fund- City Manager	1.00	9.091%	\$ 1,140		\$ 1,140	\$ 35	\$ 1,175
01-1300-General Fund- City Clerk - General Ops / Functions	1.00	9.091%	\$ 1,140		\$ 1,140	\$ 35	\$ 1,175
01-1320-General Fund- Human Resources	1.00	9.091%	\$ 1,140		\$ 1,140	\$ 35	\$ 1,175
01-1330-General Fund- Risk Management	1.00	9.091%	\$ 1,140		\$ 1,140	\$ 35	\$ 1,175
01-1400-General Fund- City Attorney	1.00	9.091%	\$ 1,140		\$ 1,140	\$ 35	\$ 1,175
01-2000-General Fund- Finance	1.00	9.091%	\$ 1,140		\$ 1,140	\$ 35	\$ 1,175
01-5100-General Fund- Public Works Department	1.00	9.091%	\$ 1,140		\$ 1,140	\$ 35	\$ 1,175
01-1100-General Fund-City Council	1.00	9.091%	\$ 1,140		\$ 1,140	\$ 35	\$ 1,175
01-3000-General Fund-Community Development	1.00	9.091%	\$ 1,140		\$ 1,140	\$ 35	\$ 1,175
01-3300-General Fund-Engineering	1.00	9.091%	\$ 1,140		\$ 1,140	\$ 35	\$ 1,175
01-4900-General Fund-Community Services Senior Center	1.00	9.091%	\$ 1,140		\$ 1,140	\$ 35	\$ 1,175
Total	11.00	100.000%	\$ 12,544	\$-	\$ 12,544	\$ 383	\$ 12,927

Allocation Basis:

Equal to all GF Dept

01-8100-General Fund- Non-Departmental

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Utilities							
01-1200-General Fund- City Manager	489.60	3.490%	\$ 847		\$ 847	\$ 26	\$ 873
01-1300-General Fund- City Clerk - General Ops / Functions	305.28	2.176%	\$ 528		\$ 528	\$ 16	\$ 545
01-1320-General Fund- Human Resources	141.12	1.006%	\$ 244		\$ 244	\$ 7	\$ 252
01-1330-General Fund- Risk Management	144.00	1.027%	\$ 249		\$ 249	\$ 8	\$ 257
01-2000-General Fund- Finance	941.76	6.714%	\$ 1,630		\$ 1,630	\$ 50	\$ 1,680
01-2100-General Fund- Information Technology	100.80	0.719%	\$ 174		\$ 174	\$ 5	\$ 180
01-5100-General Fund- Public Works Department	482.20	3.438%	\$ 835		\$ 835	\$ 25	\$ 860
01-1100-General Fund-City Council	196.00	1.397%	\$ 339		\$ 339	\$ 10	\$ 350
01-1310-General Fund-Mobile Home Rent Control	37.44	0.267%	\$ 65		\$ 65	\$ 2	\$ 67
01-3000-General Fund-Community Development	1,058.00	7.542%	\$ 1,831		\$ 1,831	\$ 56	\$ 1,887
01-3300-General Fund-Engineering	667.00	4.755%	\$ 1,154		\$ 1,154	\$ 35	\$ 1,190
01-4100-General Fund-Police	333.50	2.378%	\$ 577		\$ 577	\$ 18	\$ 595
01-4300-General Fund-Fire Department	4,422.00	31.524%	\$ 7,654		\$ 7,654	\$ 233	\$ 7,887
01-4900-General Fund-Community Services Senior Center	4,708.50	33.567%	\$ 8,150		\$ 8,150	\$ 249	\$ 8,398
Total	14,027.20	100.000%	\$ 24,279	\$-	\$ 24,279	\$ 741	\$ 25,019

Allocation Basis:

Sq. Ft. Occupied per Fund / Dept

Source of Allocation:

Building Square Footage

ALLOCATION SUMMARY

01-8100-General Fund- Non-Departmental	Permits / Fees	Repairs & Maintenance - Vehicles	Repairs & Maintenance - Bldg	General Services and Supplies & Special Supplies -	Supplies - Paper / Custodial
01-1200-General Fund- City Manager	\$ -	\$ 1,674	\$ -	\$ 3,638	\$ 50
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 84	\$ -	\$ -	\$ 3,638	\$ 50
01-1320-General Fund- Human Resources	\$ -	\$ -	\$ -	\$ 3,638	\$ 50
01-1330-General Fund- Risk Management	\$ -	\$ -	\$ -	\$ 3,638	\$ 50
01-1400-General Fund- City Attorney	\$ -	\$ -	\$ -	\$ 3,638	\$ 50
01-2000-General Fund- Finance	\$ -	\$ -	\$ -	\$ 3,638	\$ 50
01-2100-General Fund- Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -
01-5100-General Fund- Public Works Department	\$ -	\$ -	\$ 1,832	\$ 3,638	\$ 50
01-1100-General Fund-City Council	\$ -	\$ 1,674	\$ -	\$ 3,638	\$ 50
01-1310-General Fund-Mobile Home Rent Control	\$ -	\$ -	\$ -	\$ -	\$ -
01-3000-General Fund-Community Development	\$ -	\$ 1,674	\$ -	\$ -	\$ -
01-3300-General Fund-Engineering	\$ -	\$ -	\$ -	\$ 3,638	\$ 50
01-4100-General Fund-Police	\$ -	\$ -	\$ -	\$ -	\$ -
01-4300-General Fund-Fire Department	\$ -	\$ -	\$ -	\$ 3,638	\$ 50
01-4900-General Fund-Community Services Senior Center	\$ -	\$ -	\$ -	\$ 3,638	\$ -
Total	\$ 84	\$ 5,021	\$ 1,832	\$ 40,022	\$ 502

ALLOCATION SUMMARY

01-8100-General Fund- Non-Departmental	Office Supplies	Utilites	Total
01-1200-General Fund- City Manager	\$ 1,175	\$ 873	\$ 7,411
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 1,175	\$ 545	\$ 5,492
01-1320-General Fund- Human Resources	\$ 1,175	\$ 252	\$ 5,115
01-1330-General Fund- Risk Management	\$ 1,175	\$ 257	\$ 5,121
01-1400-General Fund- City Attorney	\$ 1,175	\$ -	\$ 4,864
01-2000-General Fund- Finance	\$ 1,175	\$ 1,680	\$ 6,544
01-2100-General Fund- Information Technology	\$ -	\$ 180	\$ 180
01-5100-General Fund- Public Works Department	\$ 1,175	\$ 860	\$ 7,555
01-1100-General Fund-City Council	\$ 1,175	\$ 350	\$ 6,887
01-1310-General Fund-Mobile Home Rent Control	\$ -	\$ 67	\$ 67
01-3000-General Fund-Community Development	\$ 1,175	\$ 1,887	\$ 4,736
01-3300-General Fund-Engineering	\$ 1,175	\$ 1,190	\$ 6,053
01-4100-General Fund-Police	\$ -	\$ 595	\$ 595
01-4300-General Fund-Fire Department	\$ -	\$ 7,887	\$ 11,576
01-4900-General Fund-Community Services Senior Center	\$ 1,175	\$ 8,398	\$ 13,212
Total	\$ 12,927	\$ 25,019	\$ 85,407

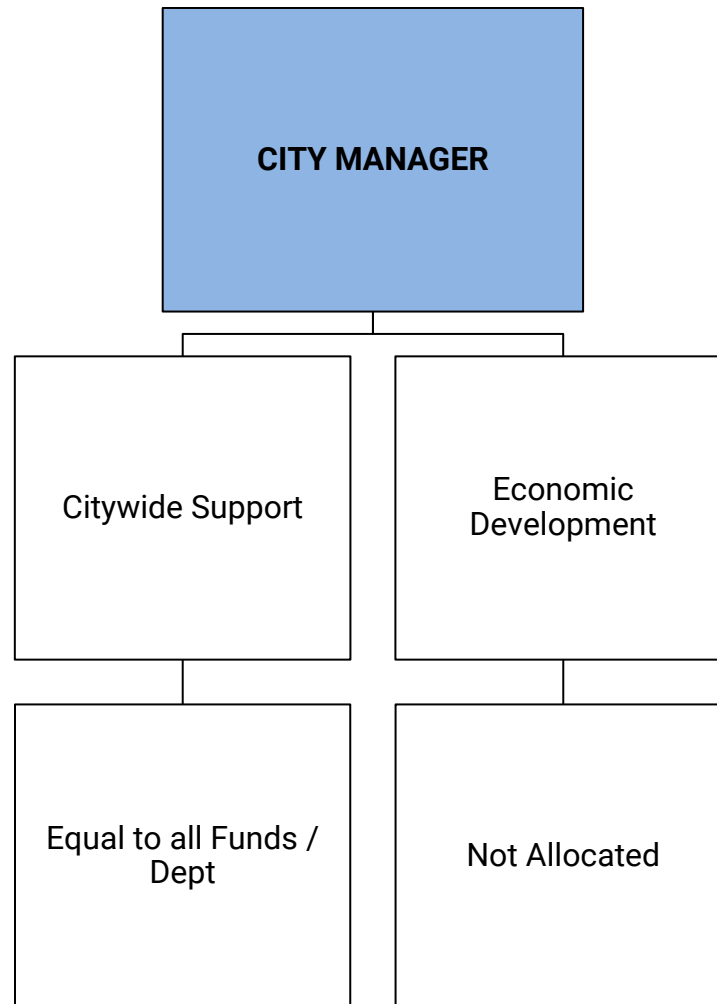
2 City Manager

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 / Departments⁴.
- **Economic Development**– represents support provided by City manager's office to further the larger interests of the community. Per OMB guidelines these costs have been unallocated.

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.

⁴ 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	First Allocation	Second Allocation	Total
Functional Expenditures	\$ 313,969		\$ 313,969
Total Disallowed Costs	\$ -		\$ -
Incoming Costs			
01-8100-General Fund- Non-Departmental	\$ 7,191	\$ 219	\$ 7,411
01-1300-General Fund- City Clerk - General Ops / Functions		\$ 3,418	\$ 3,418
01-1320-General Fund- Human Resources		\$ 3,301	\$ 3,301
01-1330-General Fund- Risk Management		\$ 3,965	\$ 3,965
01-1400-General Fund- City Attorney		\$ 7,541	\$ 7,541
01-2000-General Fund- Finance		\$ 7,067	\$ 7,067
01-2100-General Fund- Information Technology		\$ 7,493	\$ 7,493
01-5100-General Fund- Public Works Department		\$ 1,101	\$ 1,101
Total Incoming Costs	\$ 7,191	\$ 34,105	\$ 41,297
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 321,160	\$ 34,105	\$ 355,265

01-1200-General Fund- City Manager

EXPENSE DETAIL

Expense Type	Expense (\$)	Citywide Support	Economic Development
Personnel			
Salaries	\$ 186,925	\$ 186,925	\$ -
Management Incentive Pay	\$ 9,216	\$ 9,216	\$ -
Benefits Contra Account	\$ 52,986	\$ 52,986	\$ -
Subtotal Personnel Cost	\$ 249,127	\$ 249,127	\$ -
Operating Services & Supplies			
Operating Expenses	\$ 1,592	\$ 1,592	\$ -
Professional Services	\$ 63,250	\$ -	\$ 63,250
Subtotal Operating Cost	\$ 64,842	\$ 1,592	\$ 63,250
FUNCTIONAL EXPENDITURES	\$ 313,969	\$ 250,719	\$ 63,250
Disallowed Costs			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 313,969	\$ 250,719	\$ 63,250
First Allocation			
Incoming - All Others	\$ 7,191	\$ 5,743	\$ 1,449
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ (64,699)	\$ -	\$ (64,699)
Subtotal of First Allocation	\$ 256,461	\$ 256,461	\$ -
Second Allocation			
Incoming - All Others	\$ 34,105	\$ 27,235	\$ 6,871
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ (6,871)	\$ -	\$ (6,871)
Subtotal of Second Allocation	\$ 27,235	\$ 27,235	\$ -
TOTAL ALLOCATED	\$ 283,696	\$ 283,696	\$ -

01-1200-General Fund- City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Citywide Support							
01-1300-General Fund- City Clerk - General Ops / Functions	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
01-1320-General Fund- Human Resources	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
01-1330-General Fund- Risk Management	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
01-1400-General Fund- City Attorney	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
01-2000-General Fund- Finance	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
01-2100-General Fund- Information Technology	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
01-5100-General Fund- Public Works Department	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
01-1100-General Fund-City Council	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
01-1310-General Fund-Mobile Home Rent Control	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
01-3000-General Fund-Community Development	2.00	4.124%	\$ 10,576		\$ 10,576	\$ 1,123	\$ 11,699
01-3300-General Fund-Engineering	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
01-4000-General Fund-Citizens on Patrol	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
01-4100-General Fund-Police	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
01-4200-General Fund-Animal Control	0.50	1.031%	\$ 2,644		\$ 2,644	\$ 281	\$ 2,925
01-4300-General Fund-Fire Department	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
01-4900-General Fund-Community Services Senior Center	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
12-Special Deposits	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
16-Capital Project Including ARPA	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
19-Library	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
20-ADA CIP Projects	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
21-Air Quality Management District	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
22-Road Maintenance and Rehabilitation Account	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
24-Gas Tax	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
25-Measure A	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
26-Housing Rehab. -State Grant	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
27-Housing Rehab. -Federal Grant	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
28-Landscape, Lighting & Maintenance	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
31-Fire Facilities Fees	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
32-Flood Control and Drainage Fees	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
33-Administration Facilities Fees	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
34-Library Facilities Fees	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
35-Law Enforcement Facilities Fees	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
36-Traffic Improvement Fees	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
39-Park Improvement Fees	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
47-CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
49-CFD 2012-1 Facilities IA2 Singleton Heights	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
51-CFD Public Services 1	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849

01-1200-General Fund- City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
52-CFD 2013-1 Facilities Improvement Area 1 JP Ranch	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
53-CFD 2012-1 Facilities IA1 Singleton Heights	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
54-CFD 2013-1 Facilities Improvement Area 3 JP Ranch	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
55-CFD 2012-1B Maintenance Singleton Heights	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
56-CFD 2013-1 Maintenance JP Ranch	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
57-CFD 2018-1 Maintenance Summerwind Ranch	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
59-CFD 2013-1 Facilities IA2 JP Ranch	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
67-Successor Agency	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
71-California Recycling Grant	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
75-Vehicle Fund	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
76-Information Technology Fund	1.00	2.062%	\$ 5,288		\$ 5,288	\$ 562	\$ 5,849
Total	48.50	100.000%	\$ 256,461	\$ -	\$ 256,461	\$ 27,235	\$ 283,696

Allocation Basis:

Equal to All Funds / Dept

ALLOCATION SUMMARY

01-1200-General Fund- City Manager	Citywide Support	Total
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 5,849	\$ 5,849
01-1320-General Fund- Human Resources	\$ 5,849	\$ 5,849
01-1330-General Fund- Risk Management	\$ 5,849	\$ 5,849
01-1400-General Fund- City Attorney	\$ 5,849	\$ 5,849
01-2000-General Fund- Finance	\$ 5,849	\$ 5,849
01-2100-General Fund- Information Technology	\$ 5,849	\$ 5,849
01-5100-General Fund- Public Works Department	\$ 5,849	\$ 5,849
01-1100-General Fund-City Council	\$ 5,849	\$ 5,849
01-1310-General Fund-Mobile Home Rent Control	\$ 5,849	\$ 5,849
01-3000-General Fund-Community Development	\$ 11,699	\$ 11,699
01-3300-General Fund-Engineering	\$ 5,849	\$ 5,849
01-4000-General Fund-Citizens on Patrol	\$ 5,849	\$ 5,849
01-4100-General Fund-Police	\$ 5,849	\$ 5,849
01-4200-General Fund-Animal Control	\$ 2,925	\$ 2,925
01-4300-General Fund-Fire Department	\$ 5,849	\$ 5,849
01-4900-General Fund-Community Services Senior Center	\$ 5,849	\$ 5,849
12-Special Deposits	\$ 5,849	\$ 5,849
16-Capital Project Including ARPA	\$ 5,849	\$ 5,849
19-Library	\$ 5,849	\$ 5,849
20-ADA CIP Projects	\$ 5,849	\$ 5,849
21-Air Quality Management District	\$ 5,849	\$ 5,849
22-Road Maintenance and Rehabilitation Account	\$ 5,849	\$ 5,849
24-Gas Tax	\$ 5,849	\$ 5,849
25-Measure A	\$ 5,849	\$ 5,849
26-Housing Rehab. -State Grant	\$ 5,849	\$ 5,849
27-Housing Rehab. -Federal Grant	\$ 5,849	\$ 5,849
28-Landscape, Lighting & Maintenance	\$ 5,849	\$ 5,849
31-Fire Facilities Fees	\$ 5,849	\$ 5,849
32-Flood Control and Drainage Fees	\$ 5,849	\$ 5,849
33-Administration Facilities Fees	\$ 5,849	\$ 5,849
34-Library Facilities Fees	\$ 5,849	\$ 5,849
35-Law Enforcement Facilities Fees	\$ 5,849	\$ 5,849
36-Traffic Improvement Fees	\$ 5,849	\$ 5,849

ALLOCATION SUMMARY

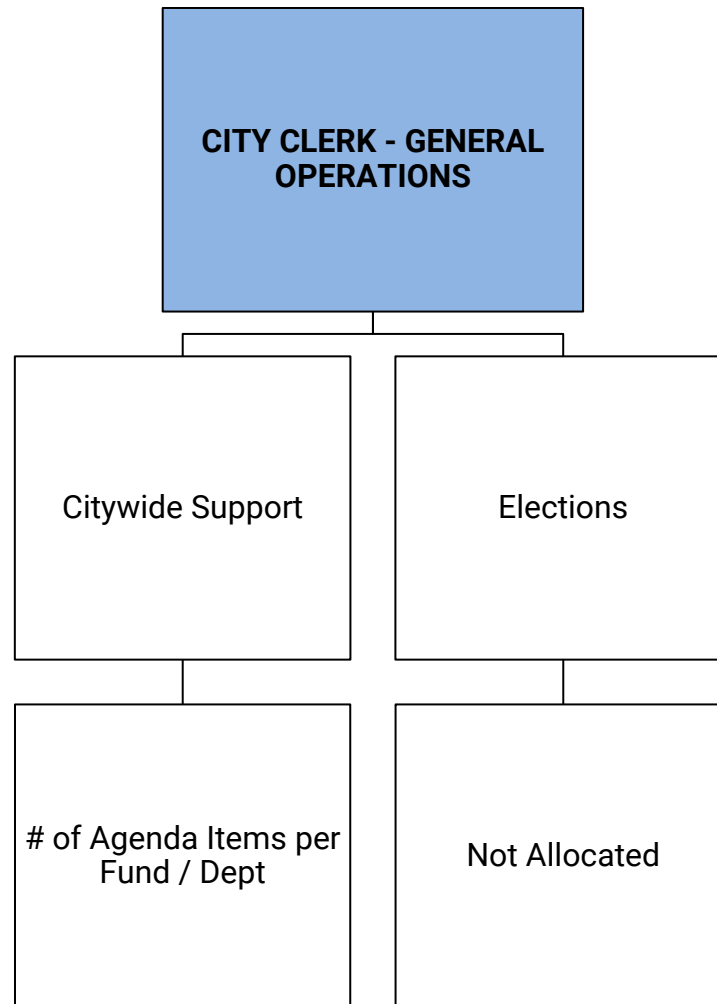
01-1200-General Fund- City Manager	Citywide Support	Total
39-Park Improvement Fees	\$ 5,849	\$ 5,849
47-CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	\$ 5,849	\$ 5,849
49-CFD 2012-1 Facilities IA2 Singleton Heights	\$ 5,849	\$ 5,849
51-CFD Public Services 1	\$ 5,849	\$ 5,849
52-CFD 2013-1 Facilities Improvement Area 1 JP Ranch	\$ 5,849	\$ 5,849
53-CFD 2012-1 Facilities IA1 Singleton Heights	\$ 5,849	\$ 5,849
54-CFD 2013-1 Facilities Improvement Area 3 JP Ranch	\$ 5,849	\$ 5,849
55-CFD 2012-1B Maintenance Singleton Heights	\$ 5,849	\$ 5,849
56-CFD 2013-1 Maintenance JP Ranch	\$ 5,849	\$ 5,849
57-CFD 2018-1 Maintenance Summerwind Ranch	\$ 5,849	\$ 5,849
59-CFD 2013-1 Facilities IA2 JP Ranch	\$ 5,849	\$ 5,849
67-Successor Agency	\$ 5,849	\$ 5,849
71-California Recycling Grant	\$ 5,849	\$ 5,849
75-Vehicle Fund	\$ 5,849	\$ 5,849
76-Information Technology Fund	\$ 5,849	\$ 5,849
Total	\$ 283,696	\$ 283,696

3 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.
- **Elections** – represents costs associated with managing elections. Per OMB guidelines these costs have been unallocated.

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	First Allocation	Second Allocation	Total
Functional Expenditures	\$ 99,312		\$ 99,312
Total Disallowed Costs	\$ -		\$ -
Incoming Costs			
01-8100-General Fund- Non-Departmental	\$ 5,329	\$ 162.56	\$ 5,492
01-1200-General Fund- City Manager	\$ 5,288	\$ 562	\$ 5,849
01-1300-General Fund- City Clerk - General Ops / Functions		\$ 5,127	\$ 5,127
01-1320-General Fund- Human Resources		\$ 1,761	\$ 1,761
01-1330-General Fund- Risk Management		\$ 2,209	\$ 2,209
01-1400-General Fund- City Attorney		\$ 1,224	\$ 1,224
01-2000-General Fund- Finance		\$ 6,223	\$ 6,223
01-2100-General Fund- Information Technology		\$ 3,996	\$ 3,996
01-5100-General Fund- Public Works Department		\$ 687	\$ 687
Total Incoming Costs	\$ 10,617	\$ 21,951	\$ 32,568
Overhead Allocation	\$ 17,798		
Total Cost Adjustments	\$ 17,798		\$ 17,798
Total Costs to be Allocated	\$ 127,727	\$ 21,951	\$ 149,678

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

EXPENSE DETAIL

Expense Type	Expense (\$)	Citywide Support	Elections
Personnel			
Salaries	\$ 78,493	\$ 74,568	\$ 3,925
Benefits Contra Account	\$ 23,463	\$ 22,290	\$ 1,173
Subtotal Personnel Cost	\$ 101,956	\$ 96,859	\$ 5,098
Operating Services & Supplies			
Operating Expenses	\$ 8,221	\$ 7,810	\$ 411
Overhead Allocation	\$ (17,798)	\$ (16,908)	\$ (890)
Professional Services	\$ 1,525	\$ 1,449	\$ 76
Other Contract Services	\$ 5,408	\$ 5,138	\$ 270
Subtotal Operating Cost	\$ (2,645)	\$ (2,512)	\$ (132)
FUNCTIONAL EXPENDITURES	\$ 99,312	\$ 94,346	\$ 4,966
Disallowed Costs			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
Overhead Allocation	\$ 17,798	\$ 16,908	\$ 890
Subtotal Cost Adjustments	\$ 17,798	\$ 16,908	\$ 890
FUNCTIONAL COST	\$ 117,110	\$ 111,254	\$ 5,855
First Allocation			
Incoming - All Others	\$ 10,617	\$ 10,086	\$ 531
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ (6,386)	\$ -	\$ (6,386)
Subtotal of First Allocation	\$ 121,341	\$ 121,341	\$ -
Second Allocation			
Incoming - All Others	\$ 21,951	\$ 20,853	\$ 1,098
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ (1,098)	\$ -	\$ (1,098)
Subtotal of Second Allocation	\$ 20,853	\$ 20,853.25	\$ -
TOTAL ALLOCATED	\$ 142,194	\$ 142,194	\$ -

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

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Citywide Support							
01-1200-General Fund- City Manager	4.00	2.817%	\$ 3,418		\$ 3,418		\$ 3,418
01-1300-General Fund- City Clerk - General Ops / Functions	6.00	4.225%	\$ 5,127		\$ 5,127		\$ 5,127
01-1320-General Fund- Human Resources	5.00	3.521%	\$ 4,273		\$ 4,273	\$ 790	\$ 5,062
01-1330-General Fund- Risk Management	2.00	1.408%	\$ 1,709		\$ 1,709	\$ 316	\$ 2,025
01-2000-General Fund- Finance	15.00	10.563%	\$ 12,818		\$ 12,818	\$ 2,370	\$ 15,187
01-5100-General Fund- Public Works Department	13.00	9.155%	\$ 11,109		\$ 11,109	\$ 2,054	\$ 13,162
01-1100-General Fund-City Council	15.00	10.563%	\$ 12,818		\$ 12,818	\$ 2,370	\$ 15,187
01-3000-General Fund-Community Development	30.00	21.127%	\$ 25,635		\$ 25,635	\$ 4,739	\$ 30,375
01-3300-General Fund-Engineering	15.00	10.563%	\$ 12,818		\$ 12,818	\$ 2,370	\$ 15,187
01-4100-General Fund-Police	1.00	0.704%	\$ 855		\$ 855	\$ 158	\$ 1,012
01-4200-General Fund-Animal Control	1.00	0.704%	\$ 855		\$ 855	\$ 158	\$ 1,012
01-4300-General Fund-Fire Department	14.00	9.859%	\$ 11,963		\$ 11,963	\$ 2,212	\$ 14,175
16-Capital Project Including ARPA	1.00	0.704%	\$ 855		\$ 855	\$ 158	\$ 1,012
19-Library	1.00	0.704%	\$ 855		\$ 855	\$ 158	\$ 1,012
20-ADA CIP Projects	1.00	0.704%	\$ 855		\$ 855	\$ 158	\$ 1,012
26-Housing Rehab. -State Grant	1.00	0.704%	\$ 855		\$ 855	\$ 158	\$ 1,012
27-Housing Rehab. -Federal Grant	2.00	1.408%	\$ 1,709		\$ 1,709	\$ 316	\$ 2,025
36-Traffic Improvement Fees	2.00	1.408%	\$ 1,709		\$ 1,709	\$ 316	\$ 2,025
39-Park Improvement Fees	2.00	1.408%	\$ 1,709		\$ 1,709	\$ 316	\$ 2,025
47-CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	4.33	3.052%	\$ 3,703		\$ 3,703	\$ 685	\$ 4,387
51-CFD Public Services 1	2.00	1.408%	\$ 1,709		\$ 1,709	\$ 316	\$ 2,025
52-CFD 2013-1 Facilities Improvement Area 1 JP Ranch	1.33	0.939%	\$ 1,139		\$ 1,139	\$ 211	\$ 1,350
53-CFD 2012-1 Facilities IA1 Singleton Heights	1.00	0.704%	\$ 855		\$ 855	\$ 158	\$ 1,012
67-Successor Agency	2.00	1.408%	\$ 1,709		\$ 1,709	\$ 316	\$ 2,025
Total	142.00	100.000%	\$121,341	\$ -	\$121,341	\$ 20,853	\$142,194

Allocation Basis:

of Agenda Items per Fund / Dept

Source of Allocation:

Agenda Report

ALLOCATION SUMMARY

01-1300-General Fund- City Clerk - General Ops / Functions	Citywide Support	Total
01-1200-General Fund- City Manager	\$ 3,418	\$ 3,418
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 5,127	\$ 5,127
01-1320-General Fund- Human Resources	\$ 5,062	\$ 5,062
01-1330-General Fund- Risk Management	\$ 2,025	\$ 2,025
01-2000-General Fund- Finance	\$ 15,187	\$ 15,187
01-5100-General Fund- Public Works Department	\$ 13,162	\$ 13,162
01-1100-General Fund-City Council	\$ 15,187	\$ 15,187
01-3000-General Fund-Community Development	\$ 30,375	\$ 30,375
01-3300-General Fund-Engineering	\$ 15,187	\$ 15,187
01-4100-General Fund-Police	\$ 1,012	\$ 1,012
01-4200-General Fund-Animal Control	\$ 1,012	\$ 1,012
01-4300-General Fund-Fire Department	\$ 14,175	\$ 14,175
16-Capital Project Including ARPA	\$ 1,012	\$ 1,012
19-Library	\$ 1,012	\$ 1,012
20-ADA CIP Projects	\$ 1,012	\$ 1,012
26-Housing Rehab. -State Grant	\$ 1,012	\$ 1,012
27-Housing Rehab. -Federal Grant	\$ 2,025	\$ 2,025
36-Traffic Improvement Fees	\$ 2,025	\$ 2,025
39-Park Improvement Fees	\$ 2,025	\$ 2,025
47-CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	\$ 4,387	\$ 4,387
49-CFD 2012-1 Facilities IA2 Singleton Heights	\$ 337	\$ 337
51-CFD Public Services 1	\$ 2,025	\$ 2,025
52-CFD 2013-1 Facilities Improvement Area 1 JP Ranch	\$ 1,350	\$ 1,350
53-CFD 2012-1 Facilities IA1 Singleton Heights	\$ 1,012	\$ 1,012
67-Successor Agency	\$ 2,025	\$ 2,025
Total	\$ 142,194	\$ 142,194

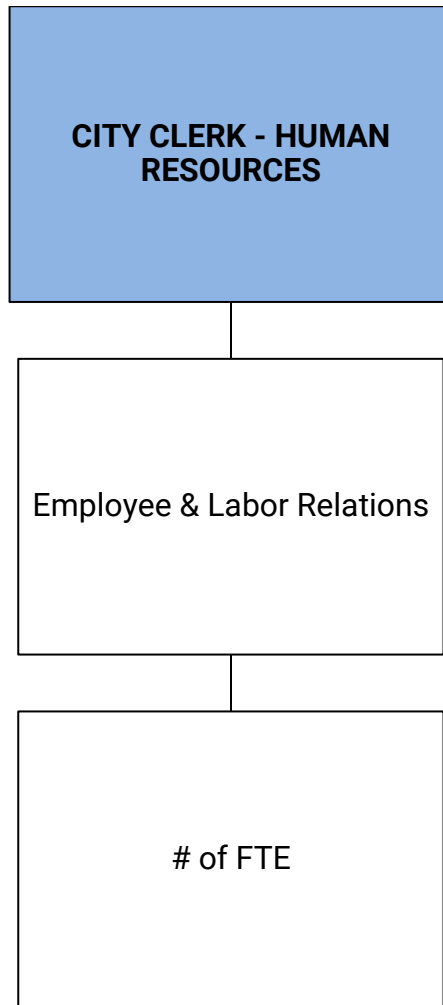
4 City Clerk – Human Resources

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 / Department⁵.

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.

⁵ 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	First Allocation	Second Allocation	Total
Functional Expenditures	\$ 73,210		\$ 73,210
Total Disallowed Costs	\$ -		\$ -
Incoming Costs			
01-8100-General Fund- Non-Departmental	\$ 4,964	\$ 151	\$ 5,115
01-1200-General Fund- City Manager	\$ 5,288	\$ 562	\$ 5,849
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 4,273	\$ 790	\$ 5,062
01-1320-General Fund- Human Resources		\$ 1,265	\$ 1,265
01-1330-General Fund- Risk Management		\$ 1,420	\$ 1,420
01-1400-General Fund- City Attorney		\$ 2,008	\$ 2,008
01-2000-General Fund- Finance		\$ 7,484	\$ 7,484
01-2100-General Fund- Information Technology		\$ 2,872	\$ 2,872
01-5100-General Fund- Public Works Department		\$ 317	\$ 317
Total Incoming Costs	\$ 14,524	\$ 16,869	\$ 31,394
Overhead Allocation	\$ 8,550		
Total Cost Adjustments	\$ 8,550		\$ 8,550
Total Costs to be Allocated	\$ 96,285	\$ 16,869	\$ 113,154

01-1320-General Fund- Human Resources

EXPENSE DETAIL

Expense Type	Expense (\$)	Employee & Labor Relations
Personnel		
Salaries	\$ 54,179	\$ 54,179
Benefits Contra Account	\$ 16,385	\$ 16,385
Subtotal Personnel Cost	\$ 70,564	\$ 70,564
Operating Services & Supplies		
Operating Expenses	\$ 3,924	\$ 3,924
Overhead Allocation	\$ (8,550)	\$ (8,550)
Professional Services	\$ 7,273	\$ 7,273
Subtotal Operating Cost	\$ 2,647	\$ 2,647
FUNCTIONAL EXPENDITURES	\$ 73,210	\$ 73,210
Disallowed Costs		
Subtotal Disallowed Costs	\$ -	\$ -
Cost Adjustments		
Overhead Allocation	\$ 8,550	\$ 8,550
Subtotal Cost Adjustments	\$ 8,550	\$ 8,550
FUNCTIONAL COST	\$ 81,760	\$ 81,760
First Allocation		
Incoming - All Others	\$ 14,524	\$ 14,524
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of First Allocation	\$ 96,285	\$ 96,285
Second Allocation		
Incoming - All Others	\$ 16,869	\$ 16,869
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of Second Allocation	\$ 16,869	\$ 16,869.38
TOTAL ALLOCATED	\$ 113,154	\$ 113,154

01-1320-General Fund- Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Employee & Labor Relations							
01-1200-General Fund- City Manager	1.20	3.429%	\$ 3,301		\$ 3,301		\$ 3,301
01-1300-General Fund- City Clerk - General Ops / Functions	0.64	1.829%	\$ 1,761		\$ 1,761		\$ 1,761
01-1320-General Fund- Human Resources	0.46	1.314%	\$ 1,265		\$ 1,265		\$ 1,265
01-1330-General Fund- Risk Management	0.40	1.143%	\$ 1,100		\$ 1,100	\$ 206	\$ 1,307
01-2000-General Fund- Finance	2.21	6.314%	\$ 6,080		\$ 6,080	\$ 1,140	\$ 7,220
01-2100-General Fund- Information Technology	0.15	0.429%	\$ 413		\$ 413	\$ 77	\$ 490
01-5100-General Fund- Public Works Department	1.10	3.143%	\$ 3,026		\$ 3,026	\$ 567	\$ 3,594
01-1310-General Fund-Mobile Home Rent Control	0.09	0.257%	\$ 248		\$ 248	\$ 46	\$ 294
01-3000-General Fund-Community Development	2.05	5.857%	\$ 5,640		\$ 5,640	\$ 1,058	\$ 6,697
01-4300-General Fund-Fire Department	23.00	65.714%	\$ 63,273		\$ 63,273	\$ 11,865	\$ 75,138
01-4900-General Fund-Community Services Senior Center	0.35	1.000%	\$ 963		\$ 963	\$ 181	\$ 1,143
24-Gas Tax	1.55	4.429%	\$ 4,264		\$ 4,264	\$ 800	\$ 5,064
28-Landscape, Lighting & Maintenance	0.75	2.143%	\$ 2,063		\$ 2,063	\$ 387	\$ 2,450
55-CFD 2012-1B Maintenance Singleton Heights	0.17	0.486%	\$ 468		\$ 468	\$ 88	\$ 555
56-CFD 2013-1 Maintenance JP Ranch	0.17	0.486%	\$ 468		\$ 468	\$ 88	\$ 555
57-CFD 2018-1 Maintenance Summerwind Ranch	0.16	0.457%	\$ 440		\$ 440	\$ 83	\$ 523
67-Successor Agency	0.55	1.571%	\$ 1,513		\$ 1,513	\$ 284	\$ 1,797
Total	35.00	100.000%	\$ 96,285	\$ -	\$ 96,285	\$ 16,869	\$113,154

Allocation Basis:

of FTE per Fund / Dept

Source of Allocation:

Staffing File

ALLOCATION SUMMARY

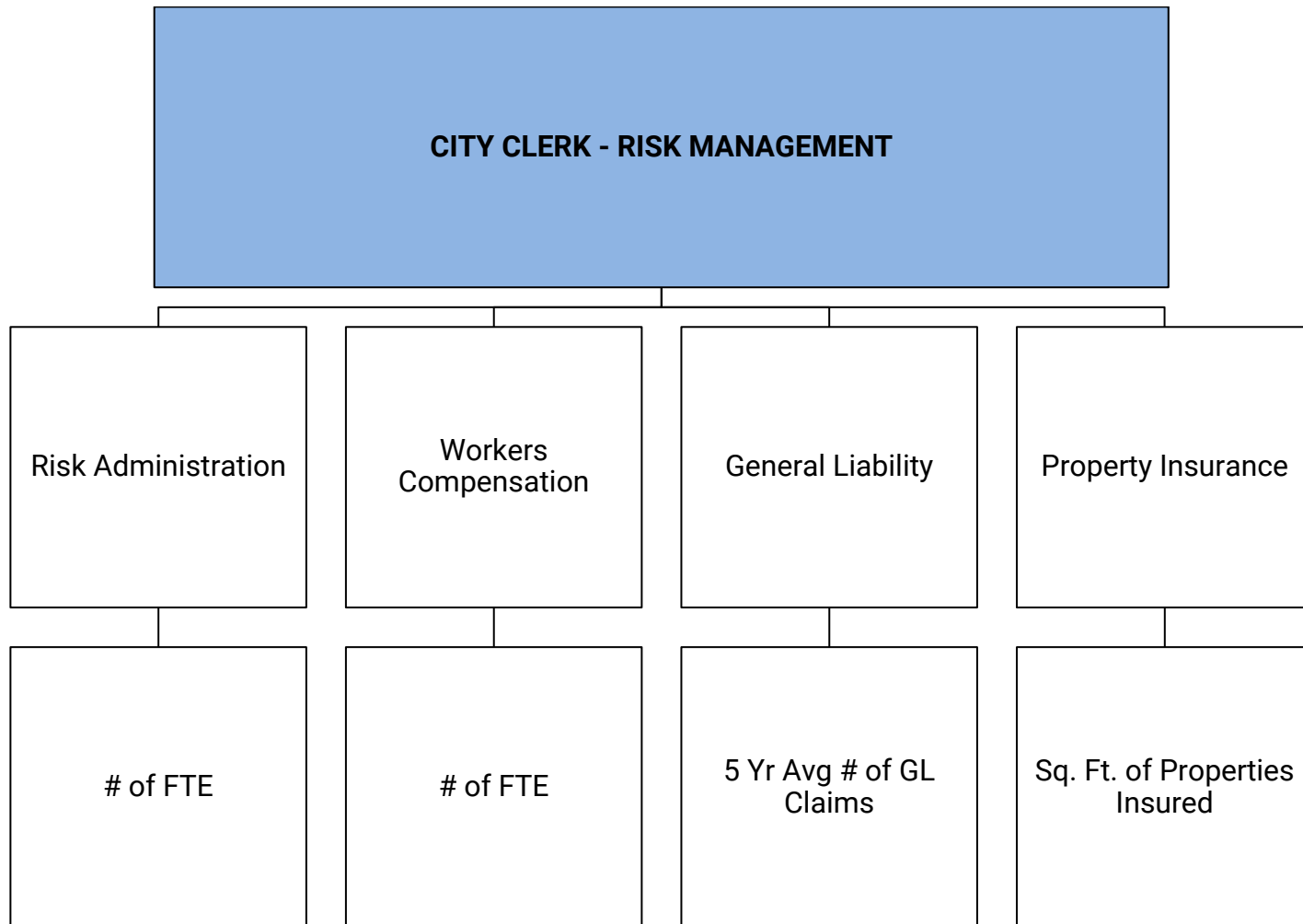
01-1320-General Fund- Human Resources	Employee & Labor Relations	Total
01-1200-General Fund- City Manager	\$ 3,301	\$ 3,301
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 1,761	\$ 1,761
01-1320-General Fund- Human Resources	\$ 1,265	\$ 1,265
01-1330-General Fund- Risk Management	\$ 1,307	\$ 1,307
01-2000-General Fund- Finance	\$ 7,220	\$ 7,220
01-2100-General Fund- Information Technology	\$ 490	\$ 490
01-5100-General Fund- Public Works Department	\$ 3,594	\$ 3,594
01-1310-General Fund-Mobile Home Rent Control	\$ 294	\$ 294
01-3000-General Fund-Community Development	\$ 6,697	\$ 6,697
01-4300-General Fund-Fire Department	\$ 75,138	\$ 75,138
01-4900-General Fund-Community Services Senior Center	\$ 1,143	\$ 1,143
24-Gas Tax	\$ 5,064	\$ 5,064
28-Landscape, Lighting & Maintenance	\$ 2,450	\$ 2,450
55-CFD 2012-1B Maintenance Singleton Heights	\$ 555	\$ 555
56-CFD 2013-1 Maintenance JP Ranch	\$ 555	\$ 555
57-CFD 2018-1 Maintenance Summerwind Ranch	\$ 523	\$ 523
67-Successor Agency	\$ 1,797	\$ 1,797
Total	\$ 113,154	\$ 113,154

5 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	First Allocation	Second Allocation	Total
Functional Expenditures	\$ 193,865		\$ 193,865
Total Disallowed Costs	\$ -		\$ -
Incoming Costs			
01-8100-General Fund- Non-Departmental	\$ 4,969	\$ 152	\$ 5,121
01-1200-General Fund- City Manager	\$ 5,288	\$ 562	\$ 5,849
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 1,709	\$ 316	\$ 2,025
01-1320-General Fund- Human Resources	\$ 1,100	\$ 206	\$ 1,307
01-1330-General Fund- Risk Management		\$ 1,280	\$ 1,280
01-2000-General Fund- Finance		\$ 3,539	\$ 3,539
01-2100-General Fund- Information Technology		\$ 2,498	\$ 2,498
01-5100-General Fund- Public Works Department		\$ 324	\$ 324
Total Incoming Costs	\$ 13,066	\$ 8,877	\$ 21,943
Overhead Allocation	\$ 3,447		
Total Cost Adjustments	\$ 3,447		\$ 3,447
Total Costs to be Allocated	\$ 210,378	\$ 8,877	\$ 219,255

01-1330-General Fund- Risk Management

EXPENSE DETAIL

Expense Type	Expense (\$)	Risk Administration	Workers Compensation	General Liability	Property Insurance
Personnel					
Salaries	\$ 43,502	\$ 15,019	\$ 6,573	\$ 2,988	\$ 18,922
Benefits Contra Account	\$ 13,421	\$ 4,634	\$ 2,028	\$ 922	\$ 5,838
Subtotal Personnel Cost	\$ 56,923	\$ 19,652	\$ 8,601	\$ 3,910	\$ 24,760
Operating Services & Supplies					
Operating Expenses	\$ 386	\$ 133	\$ 58	\$ 26	\$ 168
Overhead Allocation	\$ (3,447)	\$ (1,190)	\$ (521)	\$ (237)	\$ (1,499)
Professional Services	\$ 5,166	\$ 1,784	\$ 781	\$ 355	\$ 2,247
Insurance	\$ 134,837	\$ -	\$ 35,058	\$ 84,947	\$ 14,832
Subtotal Operating Cost	\$ 136,942	\$ 727	\$ 35,376	\$ 85,092	\$ 15,748
FUNCTIONAL EXPENDITURES	\$ 193,865	\$ 20,379	\$ 43,977	\$ 89,002	\$ 40,508
Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
Overhead Allocation	\$ 3,447	\$ 1,190	\$ 521	\$ 237	\$ 1,499
Subtotal Cost Adjustments	\$ 3,447	\$ 1,190	\$ 521	\$ 237	\$ 1,499
FUNCTIONAL COST	\$ 197,312	\$ 21,569	\$ 44,497	\$ 89,238	\$ 42,007
First Allocation					
Incoming - All Others	\$ 13,066	\$ 1,428	\$ 2,947	\$ 5,910	\$ 2,782
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 210,378	\$ 22,997	\$ 47,444	\$ 95,148	\$ 44,789
Second Allocation					
Incoming - All Others	\$ 8,877	\$ 970	\$ 2,002	\$ 4,015	\$ 1,890
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 8,877	\$ 970	\$ 2,002	\$ 4,015	\$ 1,890
TOTAL ALLOCATED	\$ 219,255	\$ 23,967	\$ 49,446	\$ 99,162	\$ 46,679

01-1330-General Fund- Risk Management

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Risk Administration							
01-1200-General Fund- City Manager	1.20	4.138%	\$ 952		\$ 952		\$ 952
01-1300-General Fund- City Clerk - General Ops / Functions	0.64	2.207%	\$ 508		\$ 508		\$ 508
01-1320-General Fund- Human Resources	0.46	1.586%	\$ 365		\$ 365		\$ 365
01-1330-General Fund- Risk Management	0.40	1.379%	\$ 317		\$ 317		\$ 317
01-2000-General Fund- Finance	2.21	7.621%	\$ 1,753		\$ 1,753	\$ 82	\$ 1,834
01-2100-General Fund- Information Technology	0.15	0.517%	\$ 119		\$ 119	\$ 6	\$ 124
01-5100-General Fund- Public Works Department	1.10	3.793%	\$ 872		\$ 872	\$ 41	\$ 913
01-1310-General Fund-Mobile Home Rent Control	0.09	0.310%	\$ 71		\$ 71	\$ 3	\$ 75
01-3000-General Fund-Community Development	2.05	7.069%	\$ 1,626		\$ 1,626	\$ 76	\$ 1,701
01-4300-General Fund-Fire Department	17.00	58.621%	\$ 13,481		\$ 13,481	\$ 627	\$ 14,108
01-4900-General Fund-Community Services Senior Center	0.35	1.207%	\$ 278		\$ 278	\$ 13	\$ 290
24-Gas Tax	1.55	5.345%	\$ 1,229		\$ 1,229	\$ 57	\$ 1,286
28-Landscape, Lighting & Maintenance	0.75	2.586%	\$ 595		\$ 595	\$ 28	\$ 622
55-CFD 2012-1B Maintenance Singleton Heights	0.17	0.586%	\$ 135		\$ 135	\$ 6	\$ 141
56-CFD 2013-1 Maintenance JP Ranch	0.17	0.586%	\$ 135		\$ 135	\$ 6	\$ 141
57-CFD 2018-1 Maintenance Summerwind Ranch	0.16	0.552%	\$ 127		\$ 127	\$ 6	\$ 133
67-Successor Agency	0.55	1.897%	\$ 436		\$ 436	\$ 20	\$ 456
Total	29.00	100.000%	\$ 22,997	\$ -	\$ 22,997	\$ 970	\$ 23,967

Allocation Basis:

of FTE per Fund / Dept

Source of Allocation:

Staffing File

01-1330-General Fund- Risk Management

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Workers Compensation							
01-1200-General Fund- City Manager	1.20	4.138%	\$ 1,963		\$ 1,963		\$ 1,963
01-1300-General Fund- City Clerk - General Ops / Functions	0.64	2.207%	\$ 1,047		\$ 1,047		\$ 1,047
01-1320-General Fund- Human Resources	0.46	1.586%	\$ 753		\$ 753		\$ 753
01-1330-General Fund- Risk Management	0.40	1.379%	\$ 654		\$ 654		\$ 654
01-2000-General Fund- Finance	2.21	7.621%	\$ 3,616		\$ 3,616	\$ 168	\$ 3,784
01-2100-General Fund- Information Technology	0.15	0.517%	\$ 245		\$ 245	\$ 11	\$ 257
01-5100-General Fund- Public Works Department	1.10	3.793%	\$ 1,800		\$ 1,800	\$ 84	\$ 1,883
01-1310-General Fund-Mobile Home Rent Control	0.09	0.310%	\$ 147		\$ 147	\$ 7	\$ 154
01-3000-General Fund-Community Development	2.05	7.069%	\$ 3,354		\$ 3,354	\$ 156	\$ 3,510
01-4300-General Fund-Fire Department	17.00	58.621%	\$ 27,812		\$ 27,812	\$ 1,294	\$ 29,106
01-4900-General Fund-Community Services Senior Center	0.35	1.207%	\$ 573		\$ 573	\$ 27	\$ 599
24-Gas Tax	1.55	5.345%	\$ 2,536		\$ 2,536	\$ 118	\$ 2,654
28-Landscape, Lighting & Maintenance	0.75	2.586%	\$ 1,227		\$ 1,227	\$ 57	\$ 1,284
55-CFD 2012-1B Maintenance Singleton Heights	0.17	0.586%	\$ 278		\$ 278	\$ 13	\$ 291
56-CFD 2013-1 Maintenance JP Ranch	0.17	0.586%	\$ 278		\$ 278	\$ 13	\$ 291
57-CFD 2018-1 Maintenance Summerwind Ranch	0.16	0.552%	\$ 262		\$ 262	\$ 12	\$ 274
67-Successor Agency	0.55	1.897%	\$ 900		\$ 900	\$ 42	\$ 942
Total	29.00	100.000%	\$ 47,444	\$ -	\$ 47,444	\$ 2,002	\$ 49,446

Allocation Basis:

of FTE per Fund / Dept

Source of Allocation:

Staffing File

01-1330-General Fund- Risk Management

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Liability							
01-5100-General Fund- Public Works Department	2.00	100.000%	\$ 95,148		\$ 95,148	\$ 4,015	\$ 99,162
Total	2.00	100.000%	\$ 95,148	\$ -	\$ 95,148	\$ 4,015	\$ 99,162

Allocation Basis:

5 Yr Avg # of GL Claims

Source of Allocation:

Claims Log

01-1330-General Fund- Risk Management

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Property Insurance							
01-1200-General Fund- City Manager	489.60	2.344%	\$ 1,050		\$ 1,050		\$ 1,050
01-1300-General Fund- City Clerk - General Ops / Functions	305.28	1.462%	\$ 655		\$ 655		\$ 655
01-1320-General Fund- Human Resources	141.12	0.676%	\$ 303		\$ 303		\$ 303
01-1330-General Fund- Risk Management	144.00	0.689%	\$ 309		\$ 309		\$ 309
01-2000-General Fund- Finance	941.76	4.509%	\$ 2,019		\$ 2,019	\$ 90	\$ 2,109
01-2100-General Fund- Information Technology	100.80	0.483%	\$ 216		\$ 216	\$ 10	\$ 226
01-5100-General Fund- Public Works Department	4,822.00	23.086%	\$ 10,340		\$ 10,340	\$ 460	\$ 10,800
01-1100-General Fund-City Council	1,960.00	9.384%	\$ 4,203		\$ 4,203	\$ 187	\$ 4,390
01-1310-General Fund-Mobile Home Rent Control	37.44	0.179%	\$ 80		\$ 80	\$ 4	\$ 84
01-3000-General Fund-Community Development	960.00	4.596%	\$ 2,059		\$ 2,059	\$ 92	\$ 2,150
01-3300-General Fund-Engineering	667.00	3.193%	\$ 1,430		\$ 1,430	\$ 64	\$ 1,494
01-4100-General Fund-Police	333.50	1.597%	\$ 715		\$ 715	\$ 32	\$ 747
01-4300-General Fund-Fire Department	4,422.00	21.171%	\$ 9,482		\$ 9,482	\$ 422	\$ 9,904
01-4900-General Fund-Community Services Senior Center	3,042.50	14.566%	\$ 6,524		\$ 6,524	\$ 290	\$ 6,814
19-Library	2,520.00	12.065%	\$ 5,404		\$ 5,404	\$ 240	\$ 5,644
Total	20,887.00	100.000%	\$ 44,789	\$ -	\$ 44,789	\$ 1,890	\$ 46,679

Allocation Basis:

Sq. Ft. of Property Insured per Fund / Dept

Source of Allocation:

Building Square Footage

ALLOCATION SUMMARY

	Risk Administratio n	Workers Compensation	General Liability	Property Insurance	Total
01-1330-General Fund- Risk Management					
01-1200-General Fund- City Manager	\$ 952	\$ 1,963	\$ -	\$ 1,050	\$ 3,965
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 508	\$ 1,047	\$ -	\$ 655	\$ 2,209
01-1320-General Fund- Human Resources	\$ 365	\$ 753	\$ -	\$ 303	\$ 1,420
01-1330-General Fund- Risk Management	\$ 317	\$ 654	\$ -	\$ 309	\$ 1,280
01-2000-General Fund- Finance	\$ 1,834	\$ 3,784	\$ -	\$ 2,109	\$ 7,727
01-2100-General Fund- Information Technology	\$ 124	\$ 257	\$ -	\$ 226	\$ 607
01-5100-General Fund- Public Works Department	\$ 913	\$ 1,883	\$ 99,162	\$ 10,800	\$ 112,759
01-1100-General Fund-City Council	\$ -	\$ -	\$ -	\$ 4,390	\$ 4,390
01-1310-General Fund-Mobile Home Rent Control	\$ 75	\$ 154	\$ -	\$ 84	\$ 313
01-3000-General Fund-Community Development	\$ 1,701	\$ 3,510	\$ -	\$ 2,150	\$ 7,361
01-3300-General Fund-Engineering	\$ -	\$ -	\$ -	\$ 1,494	\$ 1,494
01-4100-General Fund-Police	\$ -	\$ -	\$ -	\$ 747	\$ 747
01-4300-General Fund-Fire Department	\$ 14,108	\$ 29,106	\$ -	\$ 9,904	\$ 53,119
01-4900-General Fund-Community Services Senior Center	\$ 290	\$ 599	\$ -	\$ 6,814	\$ 7,704
19-Library	\$ -	\$ -	\$ -	\$ 5,644	\$ 5,644
24-Gas Tax	\$ 1,286	\$ 2,654	\$ -	\$ -	\$ 3,940
28-Landscape, Lighting & Maintenance	\$ 622	\$ 1,284	\$ -	\$ -	\$ 1,907
55-CFD 2012-1B Maintenance Singleton Heights	\$ 141	\$ 291	\$ -	\$ -	\$ 432
56-CFD 2013-1 Maintenance JP Ranch	\$ 141	\$ 291	\$ -	\$ -	\$ 432
57-CFD 2018-1 Maintenance Summerwind Ranch	\$ 133	\$ 274	\$ -	\$ -	\$ 407
67-Successor Agency	\$ 456	\$ 942	\$ -	\$ -	\$ 1,398
Total	\$ 23,967	\$ 49,446	\$ 99,162	\$ 46,679	\$ 219,255

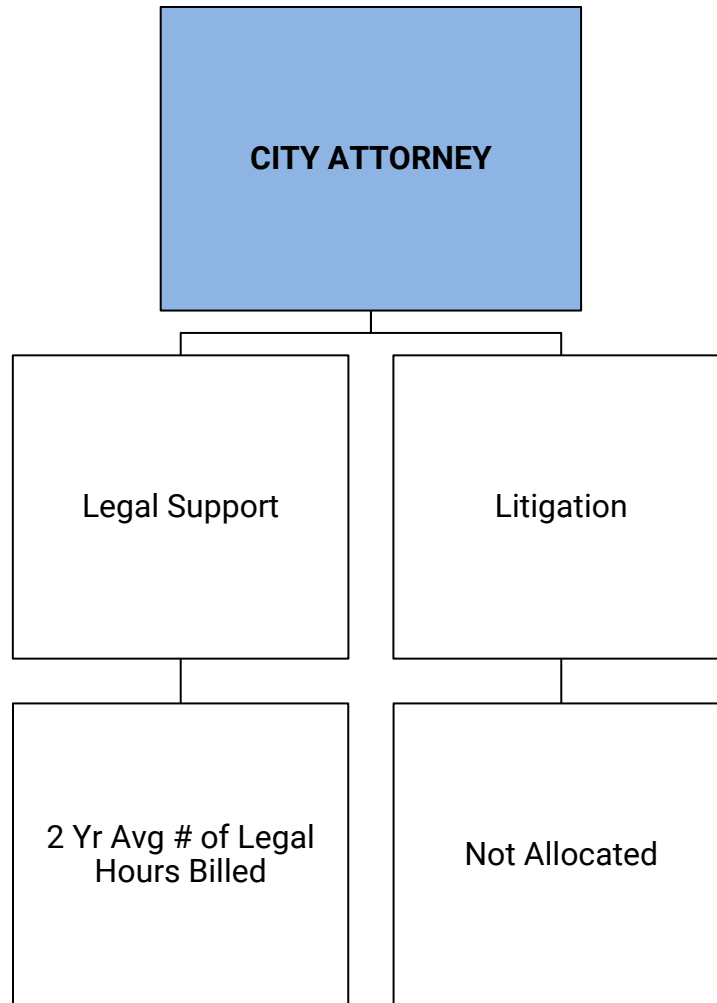
6 City Attorney

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 / Department⁶.
- **Litigation** – represents costs associated representing the City in all legal matters. Per OMB guidelines these costs have been unallocated.

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.

⁶ 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	First Allocation	Second Allocation	Total
Functional Expenditures	\$ 159,613		\$ 159,613
Total Disallowed Costs	\$ -		\$ -
Incoming Costs			
01-8100-General Fund- Non-Departmental	\$ 4,720	\$ 144	\$ 4,864
01-1200-General Fund- City Manager	\$ 5,288	\$ 562	\$ 5,849
01-1400-General Fund- City Attorney		\$ 10,019	\$ 10,019
01-2000-General Fund- Finance		\$ 3,909	\$ 3,909
Total Incoming Costs	\$ 10,008	\$ 14,634	\$ 24,642
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 169,621	\$ 14,634	\$ 184,255

01-1400-General Fund- City Attorney

EXPENSE DETAIL

Expense Type	Expense (\$)	Legal Support	Litigation
Personnel			
Subtotal Personnel Cost	\$ -	\$ -	\$ -
Operating Services & Supplies			
Legal Services	\$ 159,613	\$ 127,690	\$ 31,923
Subtotal Operating Cost	\$ 159,613	\$ 127,690	\$ 31,923
FUNCTIONAL EXPENDITURES	\$ 159,613	\$ 127,690	\$ 31,923
Disallowed Costs			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 159,613	\$ 127,690	\$ 31,923
First Allocation			
Incoming - All Others	\$ 10,008	\$ 8,006	\$ 2,002
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ (33,924)	\$ -	\$ (33,924)
Subtotal of First Allocation	\$ 135,697	\$ 135,697	\$ -
Second Allocation			
Incoming - All Others	\$ 14,634	\$ 11,707	\$ 2,927
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ (2,927)	\$ -	\$ (2,927)
Subtotal of Second Allocation	\$ 11,707	\$ 11,707.40	\$ -
TOTAL ALLOCATED	\$ 147,404	\$ 147,404	\$ -

01-1400-General Fund- City Attorney

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Legal Support							
01-1200-General Fund- City Manager	37.37	5.557%	\$ 7,541		\$ 7,541		\$ 7,541
01-1300-General Fund- City Clerk - General Ops / Functions	6.07	0.902%	\$ 1,224		\$ 1,224		\$ 1,224
01-1320-General Fund- Human Resources	9.95	1.480%	\$ 2,008		\$ 2,008		\$ 2,008
01-1400-General Fund- City Attorney	49.65	7.384%	\$ 10,019		\$ 10,019		\$ 10,019
01-2000-General Fund- Finance	27.33	4.065%	\$ 5,516		\$ 5,516	\$ 562	\$ 6,078
01-2100-General Fund- Information Technology	14.50	2.156%	\$ 2,926		\$ 2,926	\$ 298	\$ 3,224
01-5100-General Fund- Public Works Department	45.48	6.764%	\$ 9,178		\$ 9,178	\$ 935	\$ 10,113
01-1100-General Fund-City Council	91.33	13.583%	\$ 18,431		\$ 18,431	\$ 1,878	\$ 20,309
01-3000-General Fund-Community Development	239.56	35.626%	\$ 48,344		\$ 48,344	\$ 4,926	\$ 53,269
01-3300-General Fund-Engineering	58.73	8.735%	\$ 11,853		\$ 11,853	\$ 1,208	\$ 13,060
01-4100-General Fund-Police	1.15	0.171%	\$ 232		\$ 232	\$ 24	\$ 256
01-4300-General Fund-Fire Department	11.50	1.710%	\$ 2,321		\$ 2,321	\$ 236	\$ 2,557
01-4900-General Fund-Community Services Senior Center	0.65	0.097%	\$ 131		\$ 131	\$ 13	\$ 145
13-Insurance	3.10	0.461%	\$ 626		\$ 626	\$ 64	\$ 689
19-Library	1.00	0.149%	\$ 202		\$ 202	\$ 21	\$ 222
27-Housing Rehab. -Federal Grant	2.30	0.342%	\$ 464		\$ 464	\$ 47	\$ 511
28-Landscape, Lighting & Maintenance	0.60	0.089%	\$ 121		\$ 121	\$ 12	\$ 133
36-Traffic Improvement Fees	69.45	10.328%	\$ 14,015		\$ 14,015	\$ 1,428	\$ 15,443
67-Successor Agency	2.70	0.402%	\$ 545		\$ 545	\$ 56	\$ 600
Total	672.42	100.000%	\$ 135,697	\$-	\$ 135,697	\$ 11,707	\$ 147,404

Allocation Basis:

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

Source of Allocation:

Attorney Invoices

ALLOCATION SUMMARY

	Legal Support	Total
01-1400-General Fund- City Attorney		
01-1200-General Fund- City Manager	\$ 7,541	\$ 7,541
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 1,224	\$ 1,224
01-1320-General Fund- Human Resources	\$ 2,008	\$ 2,008
01-1400-General Fund- City Attorney	\$ 10,019	\$ 10,019
01-2000-General Fund- Finance	\$ 6,078	\$ 6,078
01-2100-General Fund- Information Technology	\$ 3,224	\$ 3,224
01-5100-General Fund- Public Works Department	\$ 10,113	\$ 10,113
01-1100-General Fund-City Council	\$ 20,309	\$ 20,309
01-3000-General Fund-Community Development	\$ 53,269	\$ 53,269
01-3300-General Fund-Engineering	\$ 13,060	\$ 13,060
01-4100-General Fund-Police	\$ 256	\$ 256
01-4300-General Fund-Fire Department	\$ 2,557	\$ 2,557
01-4900-General Fund-Community Services Senior Center	\$ 145	\$ 145
13-Insurance	\$ 689	\$ 689
19-Library	\$ 222	\$ 222
27-Housing Rehab. -Federal Grant	\$ 511	\$ 511
28-Landscape, Lighting & Maintenance	\$ 133	\$ 133
36-Traffic Improvement Fees	\$ 15,443	\$ 15,443
67-Successor Agency	\$ 600	\$ 600
Total	\$ 147,404	\$ 147,404

7 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 Departments⁷.
- **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 Departments⁸.
- **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.

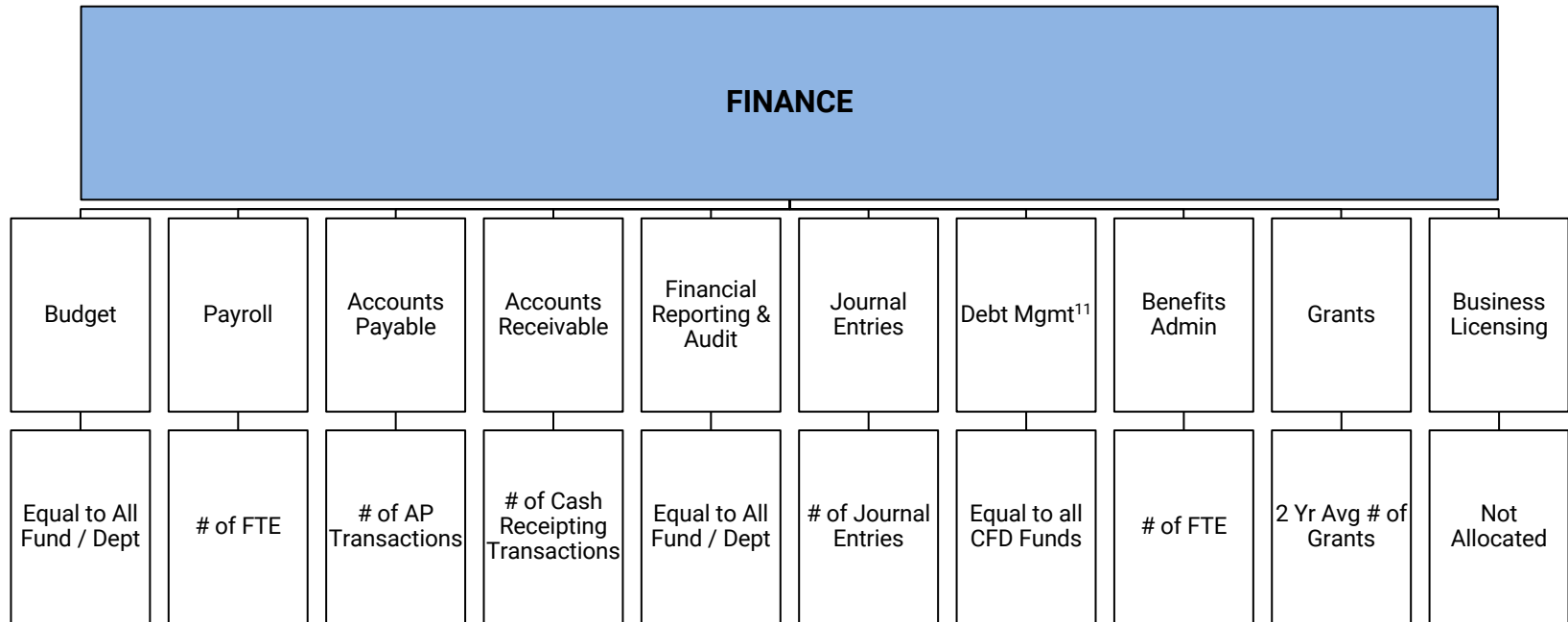
⁷ The Police Department and Animal Control were excluded from this metric as they do not have an effort factor associated with budget development, while various non-General Fund special revenue sources were weighted at 50%, due to their minimal impact on the budget development.

⁸ 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 Funds⁹.
- **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. Per OMB guidelines these costs have been unallocated.

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.

⁹ LLMD and CFD Maintenance Funds were excluded from this metric as there is no debt associated with those Funds.



¹⁰ 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	First Allocation	Second Allocation	Total
Functional Expenditures	\$ 273,859		\$ 273,859
Total Deductions	\$ -		\$ -
Incoming Costs			
01-8100-General Fund- Non-Departmental	\$ 6,350	\$ 194	\$ 6,544
01-1200-General Fund- City Manager	\$ 5,288	\$ 562	\$ 5,849
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 12,818	\$ 2,370	\$ 15,187
01-1320-General Fund- Human Resources	\$ 6,080	\$ 1,140	\$ 7,220
01-1330-General Fund- Risk Management	\$ 7,388	\$ 340	\$ 7,727
01-1400-General Fund- City Attorney	\$ 5,516	\$ 562	\$ 6,078
01-2000-General Fund- Finance		\$ 37,326	\$ 37,326
01-2100-General Fund- Information Technology		\$ 13,799	\$ 13,799
01-5100-General Fund- Public Works Department		\$ 2,119	\$ 2,119
Total Incoming Costs	\$ 43,439	\$ 58,410	\$ 101,849
Overhead Allocation	\$ 58,753		
Total Cost Adjustments	\$ 58,753		\$ 58,753
Total Costs to be Allocated	\$ 376,051	\$ 58,410	\$ 434,461

01-2000-General Fund- Finance

EXPENSE DETAIL

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	\$ 195,775	\$ 11,592	\$ 27,346	\$ 10,451	\$ 31,550	\$ 22,095	\$ 31,058	\$ 15,570	\$ 7,261	\$ 4,920	\$ 21,172	\$ 12,760
Management Incentive Pay	\$ 1,317	\$ 78	\$ 184	\$ 70	\$ 212	\$ 149	\$ 209	\$ 105	\$ 49	\$ 33	\$ 142	\$ 86
Benefits Contra Account	\$ 59,247	\$ 3,508	\$ 8,276	\$ 3,163	\$ 9,548	\$ 6,687	\$ 9,399	\$ 4,712	\$ 2,198	\$ 1,489	\$ 6,407	\$ 3,862
Subtotal Personnel Cost	\$ 256,339	\$ 15,178	\$ 35,806	\$ 13,684	\$ 41,310	\$ 28,930	\$ 40,666	\$ 20,387	\$ 9,508	\$ 6,441	\$ 27,721	\$ 16,707
Operating Services & Supplies												
Operating Expenses	\$ 2,653	\$ 157	\$ 371	\$ 142	\$ 428	\$ 299	\$ 421	\$ 211	\$ 98	\$ 67	\$ 287	\$ 173
Overhead Allocation	\$ (58,753)	\$ (3,479)	\$ (8,207)	\$ (3,136)	\$ (9,468)	\$ (6,631)	\$ (9,321)	\$ (4,673)	\$ (2,179)	\$ (1,476)	\$ (6,354)	\$ (3,829)
Professional Services	\$ 68,971	\$ 4,084	\$ 9,634	\$ 3,682	\$ 11,115	\$ 7,784	\$ 10,942	\$ 5,485	\$ 2,558	\$ 1,733	\$ 7,459	\$ 4,495
Other Contract Services	\$ 4,649	\$ 275	\$ 649	\$ 248	\$ 749	\$ 525	\$ 738	\$ 370	\$ 172	\$ 117	\$ 503	\$ 303
Subtotal Operating Cost	\$ 17,521	\$ 1,037	\$ 2,447	\$ 935	\$ 2,824	\$ 1,977	\$ 2,779	\$ 1,393	\$ 650	\$ 440	\$ 1,895	\$ 1,142
FUNCTIONAL EXPENDITURES	\$ 273,859	\$ 16,215	\$ 38,253	\$ 14,619	\$ 44,134	\$ 30,908	\$ 43,445	\$ 21,780	\$ 10,158	\$ 6,882	\$ 29,616	\$ 17,849
Disallowed Costs												
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments												
Overhead Allocation	\$ 58,753	\$ 3,479	\$ 8,207	\$ 3,136	\$ 9,468	\$ 6,631	\$ 9,321	\$ 4,673	\$ 2,179	\$ 1,476	\$ 6,354	\$ 3,829
Subtotal Cost Adjustments	\$ 58,753	\$ 3,479	\$ 8,207	\$ 3,136	\$ 9,468	\$ 6,631	\$ 9,321	\$ 4,673	\$ 2,179	\$ 1,476	\$ 6,354	\$ 3,829
FUNCTIONAL COST	\$ 332,612	\$ 19,694	\$ 46,460	\$ 17,755	\$ 53,602	\$ 37,539	\$ 52,766	\$ 26,453	\$ 12,337	\$ 8,358	\$ 35,970	\$ 21,679
First Allocation												
Incoming - All Others	\$ 43,439	\$ 2,572	\$ 6,068	\$ 2,319	\$ 7,000	\$ 4,902	\$ 6,891	\$ 3,455	\$ 1,611	\$ 1,092	\$ 4,698	\$ 2,831
Reallocate Admin Costs	\$ (0)	\$ (22,266)	\$ 3,306	\$ 1,263	\$ 3,814	\$ 2,671	\$ 3,755	\$ 1,882	\$ 878	\$ 595	\$ 2,559	\$ 1,543
Unallocated Costs	\$ (26,052)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (26,052)
Subtotal of First Allocation	\$ 349,999	\$ 55,834	\$ 21,338	\$ 64,416	\$ 45,112	\$ 63,412	\$ 31,790	\$ 14,826	\$ 10,044	\$ 43,227	\$ -	\$ -
Second Allocation												
Incoming - All Others	\$ 58,410	\$ 3,459	\$ 8,159	\$ 3,118	\$ 9,413	\$ 6,592	\$ 9,266	\$ 4,645	\$ 2,166	\$ 1,468	\$ 6,317	\$ 3,807
Reallocate Admin Costs	\$ (0)	\$ (3,459)	\$ 514	\$ 196	\$ 592	\$ 415	\$ 583	\$ 292	\$ 136	\$ 92	\$ 398	\$ 240
Unallocated Costs	\$ (4,047)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,047)
Subtotal of Second Allocation	\$ 54,364	\$ 8,672	\$ 3,314	\$ 10,006	\$ 7,007	\$ 9,849	\$ 4,938	\$ 2,303	\$ 1,560	\$ 6,714	\$ -	\$ -
TOTAL ALLOCATED	\$ 404,362	\$ 64,506	\$ 24,652	\$ 74,422	\$ 52,119	\$ 73,261	\$ 36,727	\$ 17,129	\$ 11,604	\$ 49,941	\$ -	\$ -

01-2000-General Fund- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Budget							
01-8100-General Fund- Non-Departmental	1.00	2.439%	\$ 1,362		\$ 1,362		\$ 1,362
01-1200-General Fund- City Manager	1.00	2.439%	\$ 1,362		\$ 1,362		\$ 1,362
01-1300-General Fund- City Clerk - General Ops / Functions	1.00	2.439%	\$ 1,362		\$ 1,362		\$ 1,362
01-1320-General Fund- Human Resources	1.00	2.439%	\$ 1,362		\$ 1,362		\$ 1,362
01-1330-General Fund- Risk Management	1.00	2.439%	\$ 1,362		\$ 1,362		\$ 1,362
01-1400-General Fund- City Attorney	1.00	2.439%	\$ 1,362		\$ 1,362		\$ 1,362
01-2000-General Fund- Finance	1.00	2.439%	\$ 1,362		\$ 1,362		\$ 1,362
01-2100-General Fund- Information Technology	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
01-5100-General Fund- Public Works Department	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
01-1100-General Fund-City Council	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
01-1310-General Fund-Mobile Home Rent Control	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
01-3000-General Fund-Community Development	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
01-3300-General Fund-Engineering	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
01-4000-General Fund-Citizens on Patrol	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
01-4300-General Fund-Fire Department	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
01-4900-General Fund-Community Services Senior Center	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
12-Special Deposits	0.50	1.220%	\$ 681		\$ 681	\$ 128	\$ 808
13-Insurance	0.50	1.220%	\$ 681		\$ 681	\$ 128	\$ 808
14-Supplemental Law Enforcement Safety	0.50	1.220%	\$ 681		\$ 681	\$ 128	\$ 808
16-Capital Project Including ARPA	0.50	1.220%	\$ 681		\$ 681	\$ 128	\$ 808
19-Library	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
21-Air Quality Management District	0.50	1.220%	\$ 681		\$ 681	\$ 128	\$ 808
22-Road Maintenance and Rehabilitation Account	0.50	1.220%	\$ 681		\$ 681	\$ 128	\$ 808
24-Gas Tax	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
25-Measure A	0.50	1.220%	\$ 681		\$ 681	\$ 128	\$ 808
26-Housing Rehab. -State Grant	0.50	1.220%	\$ 681		\$ 681	\$ 128	\$ 808
27-Housing Rehab. -Federal Grant	0.50	1.220%	\$ 681		\$ 681	\$ 128	\$ 808
28-Landscape, Lighting & Maintenance	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
31-Fire Facilities Fees	0.50	1.220%	\$ 681		\$ 681	\$ 128	\$ 808
32-Flood Control and Drainage Fees	0.50	1.220%	\$ 681		\$ 681	\$ 128	\$ 808
33-Administration Facilities Fees	0.50	1.220%	\$ 681		\$ 681	\$ 128	\$ 808
34-Library Facilities Fees	0.50	1.220%	\$ 681		\$ 681	\$ 128	\$ 808
35-Law Enforcement Facilities Fees	0.50	1.220%	\$ 681		\$ 681	\$ 128	\$ 808
36-Traffic Improvement Fees	0.50	1.220%	\$ 681		\$ 681	\$ 128	\$ 808
39-Park Improvement Fees	0.50	1.220%	\$ 681		\$ 681	\$ 128	\$ 808
42-Multi-Species Habitat Conservation Program	0.50	1.220%	\$ 681		\$ 681	\$ 128	\$ 808
47-CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617

01-2000-General Fund- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
49-CFD 2012-1 Facilities IA2 Singleton Heights	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
51-CFD Public Services 1	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
52-CFD 2013-1 Facilities Improvement Area 1 JP Ranch	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
53-CFD 2012-1 Facilities IA1 Singleton Heights	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
54-CFD 2013-1 Facilities Improvement Area 3 JP Ranch	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
55-CFD 2012-1B Maintenance Singleton Heights	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
56-CFD 2013-1 Maintenance JP Ranch	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
57-CFD 2018-1 Maintenance Summerwind Ranch	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
59-CFD 2013-1 Facilities IA2 JP Ranch	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
67-Successor Agency	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
71-California Recycling Grant	0.50	1.220%	\$ 681		\$ 681	\$ 128	\$ 808
75-Vehicle Fund	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
76-Information Technology Fund	1.00	2.439%	\$ 1,362		\$ 1,362	\$ 255	\$ 1,617
Total	41.00	100.000%	\$ 55,834	\$ -	\$ 55,834	\$ 8,672	\$ 64,506

Allocation Basis:

Equal to All Funds / Dept

01-2000-General Fund- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Payroll							
01-1200-General Fund- City Manager	1.20	4.138%	\$ 883		\$ 883		\$ 883
01-1300-General Fund- City Clerk - General Ops / Functions	0.64	2.207%	\$ 471		\$ 471		\$ 471
01-1320-General Fund- Human Resources	0.46	1.586%	\$ 338		\$ 338		\$ 338
01-1330-General Fund- Risk Management	0.40	1.379%	\$ 294		\$ 294		\$ 294
01-2000-General Fund- Finance	2.21	7.621%	\$ 1,626		\$ 1,626		\$ 1,626
01-2100-General Fund- Information Technology	0.15	0.517%	\$ 110		\$ 110	\$ 21	\$ 131
01-5100-General Fund- Public Works Department	1.10	3.793%	\$ 809		\$ 809	\$ 151	\$ 961
01-1310-General Fund-Mobile Home Rent Control	0.09	0.310%	\$ 66		\$ 66	\$ 12	\$ 79
01-3000-General Fund-Community Development	2.05	7.069%	\$ 1,508		\$ 1,508	\$ 282	\$ 1,790
01-4300-General Fund-Fire Department	17.00	58.621%	\$ 12,508		\$ 12,508	\$ 2,339	\$ 14,847
01-4900-General Fund-Community Services Senior Center	0.35	1.207%	\$ 258		\$ 258	\$ 48	\$ 306
24-Gas Tax	1.55	5.345%	\$ 1,140		\$ 1,140	\$ 213	\$ 1,354
28-Landscape, Lighting & Maintenance	0.75	2.586%	\$ 552		\$ 552	\$ 103	\$ 655
55-CFD 2012-1B Maintenance Singleton Heights	0.17	0.586%	\$ 125		\$ 125	\$ 23	\$ 148
56-CFD 2013-1 Maintenance JP Ranch	0.17	0.586%	\$ 125		\$ 125	\$ 23	\$ 148
57-CFD 2018-1 Maintenance Summerwind Ranch	0.16	0.552%	\$ 118		\$ 118	\$ 22	\$ 140
67-Successor Agency	0.55	1.897%	\$ 405		\$ 405	\$ 76	\$ 480
Total	29.00	100.000%	\$ 21,338	\$ -	\$ 21,338	\$ 3,314	\$ 24,652

Allocation Basis:

of FTE per Fund / Dept

Source of Allocation:

Staffing File

01-2000-General Fund- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounts Payable							
01-8100-General Fund- Non-Departmental	266.00	5.821%	\$ 3,749		\$ 3,749		\$ 3,749
01-1200-General Fund- City Manager	33.00	0.722%	\$ 465		\$ 465		\$ 465
01-1300-General Fund- City Clerk - General Ops / Functions	55.00	1.204%	\$ 775		\$ 775		\$ 775
01-1320-General Fund- Human Resources	244.00	5.339%	\$ 3,439		\$ 3,439		\$ 3,439
01-1330-General Fund- Risk Management	14.00	0.306%	\$ 197		\$ 197		\$ 197
01-1400-General Fund- City Attorney	66.00	1.444%	\$ 930		\$ 930		\$ 930
01-2000-General Fund- Finance	71.00	1.554%	\$ 1,001		\$ 1,001		\$ 1,001
01-2100-General Fund- Information Technology	133.00	2.910%	\$ 1,875		\$ 1,875	\$ 348	\$ 2,223
01-5100-General Fund- Public Works Department	281.00	6.149%	\$ 3,961		\$ 3,961	\$ 736	\$ 4,697
01-1100-General Fund-City Council	96.00	2.101%	\$ 1,353		\$ 1,353	\$ 251	\$ 1,605
01-3000-General Fund-Community Development	579.00	12.670%	\$ 8,161		\$ 8,161	\$ 1,516	\$ 9,677
01-3300-General Fund-Engineering	87.00	1.904%	\$ 1,226		\$ 1,226	\$ 228	\$ 1,454
01-4000-General Fund-Citizens on Patrol	18.00	0.394%	\$ 254		\$ 254	\$ 47	\$ 301
01-4100-General Fund-Police	117.00	2.560%	\$ 1,649		\$ 1,649	\$ 306	\$ 1,956
01-4200-General Fund-Animal Control	5.00	0.109%	\$ 70		\$ 70	\$ 13	\$ 84
01-4300-General Fund-Fire Department	1,552.00	33.961%	\$ 21,876		\$ 21,876	\$ 4,064	\$ 25,940
01-4900-General Fund-Community Services Senior Center	115.00	2.516%	\$ 1,621		\$ 1,621	\$ 301	\$ 1,922
12-Special Deposits	1.00	0.022%	\$ 14		\$ 14	\$ 3	\$ 17
13-Insurance	7.00	0.153%	\$ 99		\$ 99	\$ 18	\$ 117
14-Supplemental Law Enforcement Safety	23.00	0.503%	\$ 324		\$ 324	\$ 60	\$ 384
16-Capital Project Including ARPA	11.00	0.241%	\$ 155		\$ 155	\$ 29	\$ 184
18-Planning Grants	7.00	0.153%	\$ 99		\$ 99	\$ 18	\$ 117
19-Library	54.00	1.182%	\$ 761		\$ 761	\$ 141	\$ 903
20-ADA CIP Projects	9.00	0.197%	\$ 127		\$ 127	\$ 24	\$ 150
21-Air Quality Management District	1.00	0.022%	\$ 14		\$ 14	\$ 3	\$ 17
24-Gas Tax	100.00	2.188%	\$ 1,410		\$ 1,410	\$ 262	\$ 1,671
25-Measure A	2.00	0.044%	\$ 28		\$ 28	\$ 5	\$ 33
26-Housing Rehab. -State Grant	5.00	0.109%	\$ 70		\$ 70	\$ 13	\$ 84
27-Housing Rehab. -Federal Grant	4.00	0.088%	\$ 56		\$ 56	\$ 10	\$ 67
28-Landscape, Lighting & Maintenance	100.00	2.188%	\$ 1,410		\$ 1,410	\$ 262	\$ 1,671
31-Fire Facilities Fees	2.00	0.044%	\$ 28		\$ 28	\$ 5	\$ 33
32-Flood Control and Drainage Fees	13.00	0.284%	\$ 183		\$ 183	\$ 34	\$ 217
33-Administration Facilities Fees	22.00	0.481%	\$ 310		\$ 310	\$ 58	\$ 368
36-Traffic Improvement Fees	178.00	3.895%	\$ 2,509		\$ 2,509	\$ 466	\$ 2,975
39-Park Improvement Fees	16.00	0.350%	\$ 226		\$ 226	\$ 42	\$ 267
42-Multi-Species Habitat Conservation Program	3.00	0.066%	\$ 42		\$ 42	\$ 8	\$ 50
47-CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	14.00	0.306%	\$ 197		\$ 197	\$ 37	\$ 234

01-2000-General Fund- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
49-CFD 2012-1 Facilities IA2 Singleton Heights	15.00	0.328%	\$ 211		\$ 211	\$ 39	\$ 251
51-CFD Public Services 1	8.00	0.175%	\$ 113		\$ 113	\$ 21	\$ 134
52-CFD 2013-1 Facilities Improvement Area 1 JP Ranch	13.00	0.284%	\$ 183		\$ 183	\$ 34	\$ 217
53-CFD 2012-1 Facilities IA1 Singleton Heights	14.00	0.306%	\$ 197		\$ 197	\$ 37	\$ 234
54-CFD 2013-1 Facilities Improvement Area 3 JP Ranch	14.00	0.306%	\$ 197		\$ 197	\$ 37	\$ 234
55-CFD 2012-1B Maintenance Singleton Heights	101.00	2.210%	\$ 1,424		\$ 1,424	\$ 264	\$ 1,688
56-CFD 2013-1 Maintenance JP Ranch	72.00	1.575%	\$ 1,015		\$ 1,015	\$ 189	\$ 1,203
57-CFD 2018-1 Maintenance Summerwind Ranch	9.00	0.197%	\$ 127		\$ 127	\$ 24	\$ 150
59-CFD 2013-1 Facilities IA2 JP Ranch	12.00	0.263%	\$ 169		\$ 169	\$ 31	\$ 201
67-Successor Agency	8.00	0.175%	\$ 113		\$ 113	\$ 21	\$ 134
Total	4,570.00	100.000%	\$ 64,416	\$ -	\$ 64,416	\$ 10,006	\$ 74,422

Allocation Basis:

of AP Trans. per Fund / Dept

Source of Allocation:

AP Transaction Log

01-2000-General Fund- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounts Receivable							
01-1300-General Fund- City Clerk - General Ops / Functions	147.00	3.366%	\$ 1,519		\$ 1,519		\$ 1,519
01-2000-General Fund- Finance	1,662.00	38.058%	\$ 17,169		\$ 17,169		\$ 17,169
01-5100-General Fund- Public Works Department	5.00	0.114%	\$ 52		\$ 52	\$ 14	\$ 65
01-3000-General Fund-Community Development	1,722.00	39.432%	\$ 17,789		\$ 17,789	\$ 4,717	\$ 22,506
01-3300-General Fund-Engineering	164.00	3.755%	\$ 1,694		\$ 1,694	\$ 449	\$ 2,143
01-4100-General Fund-Police	50.00	1.145%	\$ 517		\$ 517	\$ 137	\$ 653
01-4300-General Fund-Fire Department	241.00	5.519%	\$ 2,490		\$ 2,490	\$ 660	\$ 3,150
12-Special Deposits	2.00	0.046%	\$ 21		\$ 21	\$ 5	\$ 26
13-Insurance	5.00	0.114%	\$ 52		\$ 52	\$ 14	\$ 65
14-Supplemental Law Enforcement Safety	11.00	0.252%	\$ 114		\$ 114	\$ 30	\$ 144
16-Capital Project Including ARPA	3.00	0.069%	\$ 31		\$ 31	\$ 8	\$ 39
18-Planning Grants	37.00	0.847%	\$ 382		\$ 382	\$ 101	\$ 484
20-ADA CIP Projects	6.00	0.137%	\$ 62		\$ 62	\$ 16	\$ 78
21-Air Quality Management District	5.00	0.114%	\$ 52		\$ 52	\$ 14	\$ 65
22-Road Maintenance and Rehabilitation Account	15.00	0.343%	\$ 155		\$ 155	\$ 41	\$ 196
24-Gas Tax	58.00	1.328%	\$ 599		\$ 599	\$ 159	\$ 758
25-Measure A	17.00	0.389%	\$ 176		\$ 176	\$ 47	\$ 222
26-Housing Rehab. -State Grant	2.00	0.046%	\$ 21		\$ 21	\$ 5	\$ 26
27-Housing Rehab. -Federal Grant	3.00	0.069%	\$ 31		\$ 31	\$ 8	\$ 39
28-Landscape, Lighting & Maintenance	8.00	0.183%	\$ 83		\$ 83	\$ 22	\$ 105
31-Fire Facilities Fees	4.00	0.092%	\$ 41		\$ 41	\$ 11	\$ 52
32-Flood Control and Drainage Fees	5.00	0.114%	\$ 52		\$ 52	\$ 14	\$ 65
33-Administration Facilities Fees	4.00	0.092%	\$ 41		\$ 41	\$ 11	\$ 52
34-Library Facilities Fees	2.00	0.046%	\$ 21		\$ 21	\$ 5	\$ 26
35-Law Enforcement Facilities Fees	4.00	0.092%	\$ 41		\$ 41	\$ 11	\$ 52
36-Traffic Improvement Fees	37.00	0.847%	\$ 382		\$ 382	\$ 101	\$ 484
39-Park Improvement Fees	2.00	0.046%	\$ 21		\$ 21	\$ 5	\$ 26
42-Multi-Species Habitat Conservation Program	3.00	0.069%	\$ 31		\$ 31	\$ 8	\$ 39
47-CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	18.00	0.412%	\$ 186		\$ 186	\$ 49	\$ 235
49-CFD 2012-1 Facilities IA2 Singleton Heights	16.00	0.366%	\$ 165		\$ 165	\$ 44	\$ 209
51-CFD Public Services 1	8.00	0.183%	\$ 83		\$ 83	\$ 22	\$ 105
52-CFD 2013-1 Facilities Improvement Area 1 JP Ranch	16.00	0.366%	\$ 165		\$ 165	\$ 44	\$ 209
53-CFD 2012-1 Facilities IA1 Singleton Heights	16.00	0.366%	\$ 165		\$ 165	\$ 44	\$ 209
54-CFD 2013-1 Facilities Improvement Area 3 JP Ranch	15.00	0.343%	\$ 155		\$ 155	\$ 41	\$ 196
55-CFD 2012-1B Maintenance Singleton Heights	7.00	0.160%	\$ 72		\$ 72	\$ 19	\$ 91
56-CFD 2013-1 Maintenance JP Ranch	8.00	0.183%	\$ 83		\$ 83	\$ 22	\$ 105
57-CFD 2018-1 Maintenance Summerwind Ranch	8.00	0.183%	\$ 83		\$ 83	\$ 22	\$ 105

01-2000-General Fund- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
59-CFD 2013-1 Facilities IA2 JP Ranch	16.00	0.366%	\$ 165		\$ 165	\$ 44	\$ 209
67-Successor Agency	12.00	0.275%	\$ 124		\$ 124	\$ 33	\$ 157
71-California Recycling Grant	3.00	0.069%	\$ 31		\$ 31	\$ 8	\$ 39
Total	4,367.00	100.000%	\$ 45,112	\$ -	\$ 45,112	\$ 7,007	\$ 52,119

Allocation Basis:

of Cash Receipting Trans. per Fund / Dept

Source of Allocation:

Cash Receipts

01-2000-General Fund- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Financial Reporting & Audit							
01-8100-General Fund- Non-Departmental	1.00	2.381%	\$ 1,510		\$ 1,510		\$ 1,510
01-1200-General Fund- City Manager	1.00	2.381%	\$ 1,510		\$ 1,510		\$ 1,510
01-1300-General Fund- City Clerk - General Ops / Functions	1.00	2.381%	\$ 1,510		\$ 1,510		\$ 1,510
01-1320-General Fund- Human Resources	1.00	2.381%	\$ 1,510		\$ 1,510		\$ 1,510
01-1330-General Fund- Risk Management	1.00	2.381%	\$ 1,510		\$ 1,510		\$ 1,510
01-1400-General Fund- City Attorney	1.00	2.381%	\$ 1,510		\$ 1,510		\$ 1,510
01-2000-General Fund- Finance	1.00	2.381%	\$ 1,510		\$ 1,510		\$ 1,510
01-2100-General Fund- Information Technology	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
01-5100-General Fund- Public Works Department	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
01-1100-General Fund-City Council	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
01-1310-General Fund-Mobile Home Rent Control	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
01-3000-General Fund-Community Development	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
01-3300-General Fund-Engineering	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
01-4000-General Fund-Citizens on Patrol	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
01-4100-General Fund-Police	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
01-4300-General Fund-Fire Department	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
01-4900-General Fund-Community Services Senior Center	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
12-Special Deposits	0.50	1.190%	\$ 755		\$ 755	\$ 141	\$ 896
13-Insurance	0.50	1.190%	\$ 755		\$ 755	\$ 141	\$ 896
14-Supplemental Law Enforcement Safety	0.50	1.190%	\$ 755		\$ 755	\$ 141	\$ 896
16-Capital Project Including ARPA	0.50	1.190%	\$ 755		\$ 755	\$ 141	\$ 896
19-Library	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
21-Air Quality Management District	0.50	1.190%	\$ 755		\$ 755	\$ 141	\$ 896
22-Road Maintenance and Rehabilitation Account	0.50	1.190%	\$ 755		\$ 755	\$ 141	\$ 896
24-Gas Tax	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
25-Measure A	0.50	1.190%	\$ 755		\$ 755	\$ 141	\$ 896
26-Housing Rehab. -State Grant	0.50	1.190%	\$ 755		\$ 755	\$ 141	\$ 896
27-Housing Rehab. -Federal Grant	0.50	1.190%	\$ 755		\$ 755	\$ 141	\$ 896
28-Landscape, Lighting & Maintenance	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
31-Fire Facilities Fees	0.50	1.190%	\$ 755		\$ 755	\$ 141	\$ 896
32-Flood Control and Drainage Fees	0.50	1.190%	\$ 755		\$ 755	\$ 141	\$ 896
33-Administration Facilities Fees	0.50	1.190%	\$ 755		\$ 755	\$ 141	\$ 896
34-Library Facilities Fees	0.50	1.190%	\$ 755		\$ 755	\$ 141	\$ 896
35-Law Enforcement Facilities Fees	0.50	1.190%	\$ 755		\$ 755	\$ 141	\$ 896
36-Traffic Improvement Fees	0.50	1.190%	\$ 755		\$ 755	\$ 141	\$ 896
39-Park Improvement Fees	0.50	1.190%	\$ 755		\$ 755	\$ 141	\$ 896
42-Multi-Species Habitat Conservation Program	0.50	1.190%	\$ 755		\$ 755	\$ 141	\$ 896

01-2000-General Fund- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
47-CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
49-CFD 2012-1 Facilities IA2 Singleton Heights	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
51-CFD Public Services 1	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
52-CFD 2013-1 Facilities Improvement Area 1 JP Ranch	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
53-CFD 2012-1 Facilities IA1 Singleton Heights	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
54-CFD 2013-1 Facilities Improvement Area 3 JP Ranch	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
55-CFD 2012-1B Maintenance Singleton Heights	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
56-CFD 2013-1 Maintenance JP Ranch	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
57-CFD 2018-1 Maintenance Summerwind Ranch	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
59-CFD 2013-1 Facilities IA2 JP Ranch	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
67-Successor Agency	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
71-California Recycling Grant	0.50	1.190%	\$ 755		\$ 755	\$ 141	\$ 896
75-Vehicle Fund	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
76-Information Technology Fund	1.00	2.381%	\$ 1,510		\$ 1,510	\$ 281	\$ 1,791
Total	42.00	100.000%	\$ 63,412	\$ -	\$ 63,412	\$ 9,849	\$ 73,261

Allocation Basis:

Equal to All Funds / Dept

01-2000-General Fund- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Journal Entries							
01-8100-General Fund- Non-Departmental	307.00	1.646%	\$ 523		\$ 523		\$ 523
01-1200-General Fund- City Manager	56.00	0.300%	\$ 95		\$ 95		\$ 95
01-1300-General Fund- City Clerk - General Ops / Functions	214.00	1.147%	\$ 365		\$ 365		\$ 365
01-1320-General Fund- Human Resources	396.00	2.123%	\$ 675		\$ 675		\$ 675
01-1330-General Fund- Risk Management	22.00	0.118%	\$ 37		\$ 37		\$ 37
01-1400-General Fund- City Attorney	63.00	0.338%	\$ 107		\$ 107		\$ 107
01-2000-General Fund- Finance	8,153.00	43.704%	\$ 13,893		\$ 13,893		\$ 13,893
01-2100-General Fund- Information Technology	148.00	0.793%	\$ 252		\$ 252	\$ 77	\$ 330
01-5100-General Fund- Public Works Department	290.00	1.555%	\$ 494		\$ 494	\$ 152	\$ 646
01-1100-General Fund-City Council	122.00	0.654%	\$ 208		\$ 208	\$ 64	\$ 272
01-1310-General Fund-Mobile Home Rent Control	6.00	0.032%	\$ 10		\$ 10	\$ 3	\$ 13
01-3000-General Fund-Community Development	3,098.00	16.607%	\$ 5,279		\$ 5,279	\$ 1,620	\$ 6,899
01-3300-General Fund-Engineering	108.00	0.579%	\$ 184		\$ 184	\$ 56	\$ 241
01-4000-General Fund-Citizens on Patrol	17.00	0.091%	\$ 29		\$ 29	\$ 9	\$ 38
01-4100-General Fund-Police	130.00	0.697%	\$ 222		\$ 222	\$ 68	\$ 290
01-4200-General Fund-Animal Control	3.00	0.016%	\$ 5		\$ 5	\$ 2	\$ 7
01-4300-General Fund-Fire Department	1,907.00	10.222%	\$ 3,250		\$ 3,250	\$ 997	\$ 4,247
01-4900-General Fund-Community Services Senior Center	132.00	0.708%	\$ 225		\$ 225	\$ 69	\$ 294
12-Special Deposits	8.00	0.043%	\$ 14		\$ 14	\$ 4	\$ 18
13-Insurance	44.00	0.236%	\$ 75		\$ 75	\$ 23	\$ 98
14-Supplemental Law Enforcement Safety	90.00	0.482%	\$ 153		\$ 153	\$ 47	\$ 200
16-Capital Project Including ARPA	54.00	0.289%	\$ 92		\$ 92	\$ 28	\$ 120
18-Planning Grants	43.00	0.231%	\$ 73		\$ 73	\$ 22	\$ 96
19-Library	268.00	1.437%	\$ 457		\$ 457	\$ 140	\$ 597
20-ADA CIP Projects	49.00	0.263%	\$ 84		\$ 84	\$ 26	\$ 109
21-Air Quality Management District	22.00	0.118%	\$ 37		\$ 37	\$ 12	\$ 49
22-Road Maintenance and Rehabilitation Account	34.00	0.182%	\$ 58		\$ 58	\$ 18	\$ 76
24-Gas Tax	372.00	1.994%	\$ 634		\$ 634	\$ 194	\$ 828
25-Measure A	49.00	0.263%	\$ 84		\$ 84	\$ 26	\$ 109
26-Housing Rehab. -State Grant	26.00	0.139%	\$ 44		\$ 44	\$ 14	\$ 58
27-Housing Rehab. -Federal Grant	18.00	0.096%	\$ 31		\$ 31	\$ 9	\$ 40
28-Landscape, Lighting & Maintenance	289.00	1.549%	\$ 492		\$ 492	\$ 151	\$ 644
31-Fire Facilities Fees	20.00	0.107%	\$ 34		\$ 34	\$ 10	\$ 45
32-Flood Control and Drainage Fees	60.00	0.322%	\$ 102		\$ 102	\$ 31	\$ 134
33-Administration Facilities Fees	107.00	0.574%	\$ 182		\$ 182	\$ 56	\$ 238
34-Library Facilities Fees	10.00	0.054%	\$ 17		\$ 17	\$ 5	\$ 22
35-Law Enforcement Facilities Fees	14.00	0.075%	\$ 24		\$ 24	\$ 7	\$ 31

01-2000-General Fund- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
36-Traffic Improvement Fees	507.00	2.718%	\$ 864		\$ 864	\$ 265	\$ 1,129
39-Park Improvement Fees	97.00	0.520%	\$ 165		\$ 165	\$ 51	\$ 216
42-Multi-Species Habitat Conservation Program	20.00	0.107%	\$ 34		\$ 34	\$ 10	\$ 45
47-CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	93.00	0.499%	\$ 158		\$ 158	\$ 49	\$ 207
49-CFD 2012-1 Facilities IA2 Singleton Heights	87.00	0.466%	\$ 148		\$ 148	\$ 45	\$ 194
51-CFD Public Services 1	42.00	0.225%	\$ 72		\$ 72	\$ 22	\$ 94
52-CFD 2013-1 Facilities Improvement Area 1 JP Ranch	83.00	0.445%	\$ 141		\$ 141	\$ 43	\$ 185
53-CFD 2012-1 Facilities IA1 Singleton Heights	83.00	0.445%	\$ 141		\$ 141	\$ 43	\$ 185
54-CFD 2013-1 Facilities Improvement Area 3 JP Ranch	83.00	0.445%	\$ 141		\$ 141	\$ 43	\$ 185
55-CFD 2012-1B Maintenance Singleton Heights	341.00	1.828%	\$ 581		\$ 581	\$ 178	\$ 759
56-CFD 2013-1 Maintenance JP Ranch	251.00	1.345%	\$ 428		\$ 428	\$ 131	\$ 559
57-CFD 2018-1 Maintenance Summerwind Ranch	53.00	0.284%	\$ 90		\$ 90	\$ 28	\$ 118
59-CFD 2013-1 Facilities IA2 JP Ranch	81.00	0.434%	\$ 138		\$ 138	\$ 42	\$ 180
67-Successor Agency	79.00	0.423%	\$ 135		\$ 135	\$ 41	\$ 176
71-California Recycling Grant	6.00	0.032%	\$ 10		\$ 10	\$ 3	\$ 13
Total	18,655.00	100.000%	\$ 31,790	\$ -	\$ 31,790	\$ 4,938	\$ 36,727

Allocation Basis:

of Journal Entries per Fund / Dept.

Source of Allocation:

Journal Entry Report

01-2000-General Fund- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Debt Management							
47-CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	1.00	14.286%	\$ 2,118		\$ 2,118	\$ 329	\$ 2,447
49-CFD 2012-1 Facilities IA2 Singleton Heights	1.00	14.286%	\$ 2,118		\$ 2,118	\$ 329	\$ 2,447
51-CFD Public Services 1	1.00	14.286%	\$ 2,118		\$ 2,118	\$ 329	\$ 2,447
52-CFD 2013-1 Facilities Improvement Area 1 JP Ranch	1.00	14.286%	\$ 2,118		\$ 2,118	\$ 329	\$ 2,447
53-CFD 2012-1 Facilities IA1 Singleton Heights	1.00	14.286%	\$ 2,118		\$ 2,118	\$ 329	\$ 2,447
54-CFD 2013-1 Facilities Improvement Area 3 JP Ranch	1.00	14.286%	\$ 2,118		\$ 2,118	\$ 329	\$ 2,447
59-CFD 2013-1 Facilities IA2 JP Ranch	1.00	14.286%	\$ 2,118		\$ 2,118	\$ 329	\$ 2,447
Total	7.00	100.000%	\$ 14,826	\$ -	\$ 14,826	\$ 2,303	\$ 17,129

Allocation Basis:

Equal to All CFD Funds

01-2000-General Fund- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Benefits Administration							
01-1200-General Fund- City Manager	1.20	4.138%	\$ 416		\$ 416		\$ 416
01-1300-General Fund- City Clerk - General Ops / Functions	0.64	2.207%	\$ 222		\$ 222		\$ 222
01-1320-General Fund- Human Resources	0.46	1.586%	\$ 159		\$ 159		\$ 159
01-1330-General Fund- Risk Management	0.40	1.379%	\$ 139		\$ 139		\$ 139
01-2000-General Fund- Finance	2.21	7.621%	\$ 765		\$ 765		\$ 765
01-2100-General Fund- Information Technology	0.15	0.517%	\$ 52		\$ 52	\$ 10	\$ 62
01-5100-General Fund- Public Works Department	1.10	3.793%	\$ 381		\$ 381	\$ 71	\$ 452
01-1310-General Fund-Mobile Home Rent Control	0.09	0.310%	\$ 31		\$ 31	\$ 6	\$ 37
01-3000-General Fund-Community Development	2.05	7.069%	\$ 710		\$ 710	\$ 133	\$ 843
01-4300-General Fund-Fire Department	17.00	58.621%	\$ 5,888		\$ 5,888	\$ 1,101	\$ 6,989
01-4900-General Fund-Community Services Senior Center	0.35	1.207%	\$ 121		\$ 121	\$ 23	\$ 144
24-Gas Tax	1.55	5.345%	\$ 537		\$ 537	\$ 100	\$ 637
28-Landscape, Lighting & Maintenance	0.75	2.586%	\$ 260		\$ 260	\$ 49	\$ 308
55-CFD 2012-1B Maintenance Singleton Heights	0.17	0.586%	\$ 59		\$ 59	\$ 11	\$ 70
56-CFD 2013-1 Maintenance JP Ranch	0.17	0.586%	\$ 59		\$ 59	\$ 11	\$ 70
57-CFD 2018-1 Maintenance Summerwind Ranch	0.16	0.552%	\$ 55		\$ 55	\$ 10	\$ 66
67-Successor Agency	0.55	1.897%	\$ 190		\$ 190	\$ 36	\$ 226
Total	29.00	100.000%	\$ 10,044	\$ -	\$ 10,044	\$ 1,560	\$ 11,604

Allocation Basis:

of FTE per Fund / Dept

Source of Allocation:

Staffing File

01-2000-General Fund- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Grants							
01-1200-General Fund- City Manager	1.00	5.405%	\$ 2,337		\$ 2,337		\$ 2,337
01-3000-General Fund-Community Development	1.00	5.405%	\$ 2,337		\$ 2,337	\$ 384	\$ 2,720
01-4100-General Fund-Police	1.00	5.405%	\$ 2,337		\$ 2,337	\$ 384	\$ 2,720
01-4200-General Fund-Animal Control	1.00	5.405%	\$ 2,337		\$ 2,337	\$ 384	\$ 2,720
01-4300-General Fund-Fire Department	2.50	13.514%	\$ 5,841		\$ 5,841	\$ 959	\$ 6,801
16-Capital Project Including ARPA	1.00	5.405%	\$ 2,337		\$ 2,337	\$ 384	\$ 2,720
18-Planning Grants	2.00	10.811%	\$ 4,673		\$ 4,673	\$ 767	\$ 5,441
20-ADA CIP Projects	1.00	5.405%	\$ 2,337		\$ 2,337	\$ 384	\$ 2,720
26-Housing Rehab. -State Grant	1.00	5.405%	\$ 2,337		\$ 2,337	\$ 384	\$ 2,720
27-Housing Rehab. -Federal Grant	1.00	5.405%	\$ 2,337		\$ 2,337	\$ 384	\$ 2,720
32-Flood Control and Drainage Fees	2.00	10.811%	\$ 4,673		\$ 4,673	\$ 767	\$ 5,441
36-Traffic Improvement Fees	2.00	10.811%	\$ 4,673		\$ 4,673	\$ 767	\$ 5,441
71-California Recycling Grant	2.00	10.811%	\$ 4,673		\$ 4,673	\$ 767	\$ 5,441
Total	18.50	100.000%	\$ 43,227	\$ -	\$ 43,227	\$ 6,714	\$ 49,941

Allocation Basis:

2 Yr Avg # of Grants per Fund / Dept

Source of Allocation:

Grants Log

ALLOCATION SUMMARY

01-2000-General Fund- Finance	Budget	Payroll	Accounts Payable	Accounts Receivable	Financial Reporting & Audit
01-8100-General Fund- Non-Departmental	\$ 1,362	\$ -	\$ 3,749	\$ -	\$ 1,510
01-1200-General Fund- City Manager	\$ 1,362	\$ 883	\$ 465	\$ -	\$ 1,510
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 1,362	\$ 471	\$ 775	\$ 1,519	\$ 1,510
01-1320-General Fund- Human Resources	\$ 1,362	\$ 338	\$ 3,439	\$ -	\$ 1,510
01-1330-General Fund- Risk Management	\$ 1,362	\$ 294	\$ 197	\$ -	\$ 1,510
01-1400-General Fund- City Attorney	\$ 1,362	\$ -	\$ 930	\$ -	\$ 1,510
01-2000-General Fund- Finance	\$ 1,362	\$ 1,626	\$ 1,001	\$ 17,169	\$ 1,510
01-2100-General Fund- Information Technology	\$ 1,617	\$ 131	\$ 2,223	\$ -	\$ 1,791
01-5100-General Fund- Public Works Department	\$ 1,617	\$ 961	\$ 4,697	\$ 65	\$ 1,791
01-1100-General Fund-City Council	\$ 1,617	\$ -	\$ 1,605	\$ -	\$ 1,791
01-1310-General Fund-Mobile Home Rent Control	\$ 1,617	\$ 79	\$ -	\$ -	\$ 1,791
01-3000-General Fund-Community Development	\$ 1,617	\$ 1,790	\$ 9,677	\$ 22,506	\$ 1,791
01-3300-General Fund-Engineering	\$ 1,617	\$ -	\$ 1,454	\$ 2,143	\$ 1,791
01-4000-General Fund-Citizens on Patrol	\$ 1,617	\$ -	\$ 301	\$ -	\$ 1,791
01-4100-General Fund-Police	\$ -	\$ -	\$ 1,956	\$ 653	\$ 1,791
01-4200-General Fund-Animal Control	\$ -	\$ -	\$ 84	\$ -	\$ -
01-4300-General Fund-Fire Department	\$ 1,617	\$ 14,847	\$ 25,940	\$ 3,150	\$ 1,791
01-4900-General Fund-Community Services Senior Center	\$ 1,617	\$ 306	\$ 1,922	\$ -	\$ 1,791
12-Special Deposits	\$ 808	\$ -	\$ 17	\$ 26	\$ 896
13-Insurance	\$ 808	\$ -	\$ 117	\$ 65	\$ 896
14-Supplemental Law Enforcement Safety	\$ 808	\$ -	\$ 384	\$ 144	\$ 896
16-Capital Project Including ARPA	\$ 808	\$ -	\$ 184	\$ 39	\$ 896
18-Planning Grants	\$ -	\$ -	\$ 117	\$ 484	\$ -
19-Library	\$ 1,617	\$ -	\$ 903	\$ -	\$ 1,791
20-ADA CIP Projects	\$ -	\$ -	\$ 150	\$ 78	\$ -
21-Air Quality Management District	\$ 808	\$ -	\$ 17	\$ 65	\$ 896
22-Road Maintenance and Rehabilitation Account	\$ 808	\$ -	\$ -	\$ 196	\$ 896
24-Gas Tax	\$ 1,617	\$ 1,354	\$ 1,671	\$ 758	\$ 1,791
25-Measure A	\$ 808	\$ -	\$ 33	\$ 222	\$ 896
26-Housing Rehab. -State Grant	\$ 808	\$ -	\$ 84	\$ 26	\$ 896
27-Housing Rehab. -Federal Grant	\$ 808	\$ -	\$ 67	\$ 39	\$ 896
28-Landscape, Lighting & Maintenance	\$ 1,617	\$ 655	\$ 1,671	\$ 105	\$ 1,791

ALLOCATION SUMMARY

01-2000-General Fund- Finance	Budget	Payroll	Accounts Payable	Accounts Receivable	Financial Reporting & Audit
31-Fire Facilities Fees	\$ 808	\$ -	\$ 33	\$ 52	\$ 896
32-Flood Control and Drainage Fees	\$ 808	\$ -	\$ 217	\$ 65	\$ 896
33-Administration Facilities Fees	\$ 808	\$ -	\$ 368	\$ 52	\$ 896
34-Library Facilities Fees	\$ 808	\$ -	\$ -	\$ 26	\$ 896
35-Law Enforcement Facilities Fees	\$ 808	\$ -	\$ -	\$ 52	\$ 896
36-Traffic Improvement Fees	\$ 808	\$ -	\$ 2,975	\$ 484	\$ 896
39-Park Improvement Fees	\$ 808	\$ -	\$ 267	\$ 26	\$ 896
42-Multi-Species Habitat Conservation Program	\$ 808	\$ -	\$ 50	\$ 39	\$ 896
47-CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	\$ 1,617	\$ -	\$ 234	\$ 235	\$ 1,791
49-CFD 2012-1 Facilities IA2 Singleton Heights	\$ 1,617	\$ -	\$ 251	\$ 209	\$ 1,791
51-CFD Public Services 1	\$ 1,617	\$ -	\$ 134	\$ 105	\$ 1,791
52-CFD 2013-1 Facilities Improvement Area 1 JP Ranch	\$ 1,617	\$ -	\$ 217	\$ 209	\$ 1,791
53-CFD 2012-1 Facilities IA1 Singleton Heights	\$ 1,617	\$ -	\$ 234	\$ 209	\$ 1,791
54-CFD 2013-1 Facilities Improvement Area 3 JP Ranch	\$ 1,617	\$ -	\$ 234	\$ 196	\$ 1,791
55-CFD 2012-1B Maintenance Singleton Heights	\$ 1,617	\$ 148	\$ 1,688	\$ 91	\$ 1,791
56-CFD 2013-1 Maintenance JP Ranch	\$ 1,617	\$ 148	\$ 1,203	\$ 105	\$ 1,791
57-CFD 2018-1 Maintenance Summerwind Ranch	\$ 1,617	\$ 140	\$ 150	\$ 105	\$ 1,791
59-CFD 2013-1 Facilities IA2 JP Ranch	\$ 1,617	\$ -	\$ 201	\$ 209	\$ 1,791
67-Successor Agency	\$ 1,617	\$ 480	\$ 134	\$ 157	\$ 1,791
71-California Recycling Grant	\$ 808	\$ -	\$ -	\$ 39	\$ 896
75-Vehicle Fund	\$ 1,617	\$ -	\$ -	\$ -	\$ 1,791
76-Information Technology Fund	\$ 1,617	\$ -	\$ -	\$ -	\$ 1,791
Total	\$ 64,506	\$ 24,652	\$ 74,422	\$ 52,119	\$ 73,261

ALLOCATION SUMMARY

01-2000-General Fund- Finance	Journal Entries	Debt Management	Benefits Administration	Grants	Total
01-8100-General Fund- Non-Departmental	\$ 523	\$ -	\$ -	\$ -	\$ 7,144
01-1200-General Fund- City Manager	\$ 95	\$ -	\$ 416	\$ 2,337	\$ 7,067
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 365	\$ -	\$ 222	\$ -	\$ 6,223
01-1320-General Fund- Human Resources	\$ 675	\$ -	\$ 159	\$ -	\$ 7,484
01-1330-General Fund- Risk Management	\$ 37	\$ -	\$ 139	\$ -	\$ 3,539
01-1400-General Fund- City Attorney	\$ 107	\$ -	\$ -	\$ -	\$ 3,909
01-2000-General Fund- Finance	\$ 13,893	\$ -	\$ 765	\$ -	\$ 37,326
01-2100-General Fund- Information Technology	\$ 330	\$ -	\$ 62	\$ -	\$ 6,153
01-5100-General Fund- Public Works Department	\$ 646	\$ -	\$ 452	\$ -	\$ 10,229
01-1100-General Fund-City Council	\$ 272	\$ -	\$ -	\$ -	\$ 5,284
01-1310-General Fund-Mobile Home Rent Control	\$ 13	\$ -	\$ 37	\$ -	\$ 3,537
01-3000-General Fund-Community Development	\$ 6,899	\$ -	\$ 843	\$ 2,720	\$ 47,844
01-3300-General Fund-Engineering	\$ 241	\$ -	\$ -	\$ -	\$ 7,246
01-4000-General Fund-Citizens on Patrol	\$ 38	\$ -	\$ -	\$ -	\$ 3,747
01-4100-General Fund-Police	\$ 290	\$ -	\$ -	\$ 2,720	\$ 7,410
01-4200-General Fund-Animal Control	\$ 7	\$ -	\$ -	\$ 2,720	\$ 2,811
01-4300-General Fund-Fire Department	\$ 4,247	\$ -	\$ 6,989	\$ 6,801	\$ 65,382
01-4900-General Fund-Community Services Senior Center	\$ 294	\$ -	\$ 144	\$ -	\$ 6,074
12-Special Deposits	\$ 18	\$ -	\$ -	\$ -	\$ 1,765
13-Insurance	\$ 98	\$ -	\$ -	\$ -	\$ 1,984
14-Supplemental Law Enforcement Safety	\$ 200	\$ -	\$ -	\$ -	\$ 2,433
16-Capital Project Including ARPA	\$ 120	\$ -	\$ -	\$ 2,720	\$ 4,768
18-Planning Grants	\$ 96	\$ -	\$ -	\$ 5,441	\$ 6,137
19-Library	\$ 597	\$ -	\$ -	\$ -	\$ 4,907
20-ADA CIP Projects	\$ 109	\$ -	\$ -	\$ 2,720	\$ 3,058
21-Air Quality Management District	\$ 49	\$ -	\$ -	\$ -	\$ 1,835
22-Road Maintenance and Rehabilitation Account	\$ 76	\$ -	\$ -	\$ -	\$ 1,976
24-Gas Tax	\$ 828	\$ -	\$ 637	\$ -	\$ 8,657
25-Measure A	\$ 109	\$ -	\$ -	\$ -	\$ 2,069
26-Housing Rehab. -State Grant	\$ 58	\$ -	\$ -	\$ 2,720	\$ 4,592
27-Housing Rehab. -Federal Grant	\$ 40	\$ -	\$ -	\$ 2,720	\$ 4,570
28-Landscape, Lighting & Maintenance	\$ 644	\$ -	\$ 308	\$ -	\$ 6,791

ALLOCATION SUMMARY

01-2000-General Fund- Finance	Journal Entries	Debt Management	Benefits Administration	Grants	Total
31-Fire Facilities Fees	\$ 45	\$ -	\$ -	\$ -	\$ 1,834
32-Flood Control and Drainage Fees	\$ 134	\$ -	\$ -	\$ 5,441	\$ 7,561
33-Administration Facilities Fees	\$ 238	\$ -	\$ -	\$ -	\$ 2,362
34-Library Facilities Fees	\$ 22	\$ -	\$ -	\$ -	\$ 1,752
35-Law Enforcement Facilities Fees	\$ 31	\$ -	\$ -	\$ -	\$ 1,787
36-Traffic Improvement Fees	\$ 1,129	\$ -	\$ -	\$ 5,441	\$ 11,732
39-Park Improvement Fees	\$ 216	\$ -	\$ -	\$ -	\$ 2,214
42-Multi-Species Habitat Conservation Program	\$ 45	\$ -	\$ -	\$ -	\$ 1,838
47-CFD 2018-1 Facilities Improvement Area 1 Summerwind Ranch	\$ 207	\$ 2,447	\$ -	\$ -	\$ 6,531
49-CFD 2012-1 Facilities IA2 Singleton Heights	\$ 194	\$ 2,447	\$ -	\$ -	\$ 6,509
51-CFD Public Services 1	\$ 94	\$ 2,447	\$ -	\$ -	\$ 6,187
52-CFD 2013-1 Facilities Improvement Area 1 JP Ranch	\$ 185	\$ 2,447	\$ -	\$ -	\$ 6,466
53-CFD 2012-1 Facilities IA1 Singleton Heights	\$ 185	\$ 2,447	\$ -	\$ -	\$ 6,483
54-CFD 2013-1 Facilities Improvement Area 3 JP Ranch	\$ 185	\$ 2,447	\$ -	\$ -	\$ 6,470
55-CFD 2012-1B Maintenance Singleton Heights	\$ 759	\$ -	\$ 70	\$ -	\$ 6,165
56-CFD 2013-1 Maintenance JP Ranch	\$ 559	\$ -	\$ 70	\$ -	\$ 5,493
57-CFD 2018-1 Maintenance Summerwind Ranch	\$ 118	\$ -	\$ 66	\$ -	\$ 3,987
59-CFD 2013-1 Facilities IA2 JP Ranch	\$ 180	\$ 2,447	\$ -	\$ -	\$ 6,445
67-Successor Agency	\$ 176	\$ -	\$ 226	\$ -	\$ 4,581
71-California Recycling Grant	\$ 13	\$ -	\$ -	\$ 5,441	\$ 7,197
75-Vehicle Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,408
76-Information Technology Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,408
Total	\$ 36,727	\$ 17,129	\$ 11,604	\$ 49,941	\$ 404,362

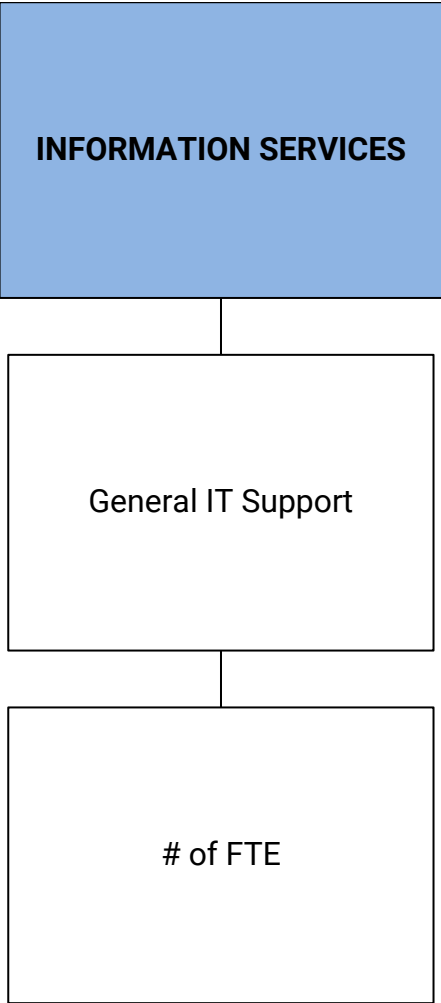
8 Information Services

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 Department¹¹.

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.

¹¹ 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	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 201,505		\$ 201,505
Total Disallowed Costs	\$ -		\$ -
Incoming Costs			
01-8100-General Fund- Non-Departmental	\$ 174	\$ 5	\$ 180
01-1200-General Fund- City Manager	\$ 5,288	\$ 562	\$ 5,849
01-1320-General Fund- Human Resources	\$ 413	\$ 77	\$ 490
01-1330-General Fund- Risk Management	\$ 581	\$ 27	\$ 607
01-1400-General Fund- City Attorney	\$ 2,926	\$ 298	\$ 3,224
01-2000-General Fund- Finance	\$ 5,161	\$ 992	\$ 6,153
01-2100-General Fund- Information Technology		\$ 937	\$ 937
01-5100-General Fund- Public Works Department		\$ 227	\$ 227
Total Incoming Costs	\$ 14,542	\$ 3,125	\$ 17,667
Overhead Allocation	\$ 11,856		
Total Cost Adjustments	\$ 11,856		\$ 11,856
Total Costs to be Allocated	\$ 227,903	\$ 3,125	\$ 231,028

01-2100-General Fund- Information Technology: EXPENSE DETAIL

Expense Type	Expense (\$)	General IT Support
Personnel		
Salaries	\$ 11,676	\$ 11,676
Benefits Contra Account	\$ 3,631	\$ 3,631
Subtotal Personnel Cost	\$ 15,308	\$ 15,308
Operating Services & Supplies		
Operating Expenses	\$ 50,285	\$ 50,285
Overhead Allocation	\$ (11,856)	\$ (11,856)
Professional Services	\$ 26,722	\$ 26,722
Other Contract Services	\$ 121,036	\$ 121,036
Repairs/Maintenance	\$ 10	\$ 10
Subtotal Operating Cost	\$ 186,197	\$ 186,197
FUNCTIONAL EXPENDITURES	\$ 201,505	\$ 201,505
Disallowed Costs		
Subtotal Disallowed Costs	\$ -	\$ -
Cost Adjustments		
Overhead Allocation	\$ 11,856	\$ 11,856
Subtotal Cost Adjustments	\$ 11,856	\$ 11,856
FUNCTIONAL COST	\$ 213,361	\$ 213,361
First Allocation		
Incoming - All Others	\$ 14,542	\$ 14,542
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of First Allocation	\$ 227,903	\$ 227,903
Second Allocation		
Incoming - All Others	\$ 3,125	\$ 3,125
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of Second Allocation	\$ 3,125	\$ 3,124.79
TOTAL ALLOCATED	\$ 231,028	\$ 231,028

01-2100-General Fund- Information Technology

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General IT Support							
01-1200-General Fund- City Manager	1.20	3.288%	\$ 7,493		\$ 7,493		\$ 7,493
01-1300-General Fund- City Clerk - General Ops / Functions	0.64	1.753%	\$ 3,996		\$ 3,996		\$ 3,996
01-1320-General Fund- Human Resources	0.46	1.260%	\$ 2,872		\$ 2,872		\$ 2,872
01-1330-General Fund- Risk Management	0.40	1.096%	\$ 2,498		\$ 2,498		\$ 2,498
01-2000-General Fund- Finance	2.21	6.055%	\$ 13,799		\$ 13,799		\$ 13,799
01-2100-General Fund- Information Technology	0.15	0.411%	\$ 937		\$ 937		\$ 937
01-5100-General Fund- Public Works Department	3.10	8.493%	\$ 19,356		\$ 19,356	\$ 308	\$ 19,664
01-1310-General Fund-Mobile Home Rent Control	0.09	0.247%	\$ 562		\$ 562	\$ 9	\$ 571
01-3000-General Fund-Community Development	5.05	13.836%	\$ 31,532		\$ 31,532	\$ 502	\$ 32,034
01-3300-General Fund-Engineering	1.00	2.740%	\$ 6,244		\$ 6,244	\$ 99	\$ 6,343
01-4300-General Fund-Fire Department	17.00	46.575%	\$ 106,147		\$ 106,147	\$ 1,690	\$ 107,836
01-4900-General Fund-Community Services Senior Center	2.35	6.438%	\$ 14,673		\$ 14,673	\$ 234	\$ 14,907
24-Gas Tax	1.55	4.247%	\$ 9,678		\$ 9,678	\$ 154	\$ 9,832
28-Landscape, Lighting & Maintenance	0.75	2.055%	\$ 4,683		\$ 4,683	\$ 75	\$ 4,757
67-Successor Agency	0.55	1.507%	\$ 3,434		\$ 3,434	\$ 55	\$ 3,489
Total	36.50	100.000%	\$ 227,903	\$ -	\$ 227,903	\$ 3,125	\$ 231,028

Allocation Basis:

of FTE per Fund / Dept

Source of Allocation:

Staffing File

ALLOCATION SUMMARY

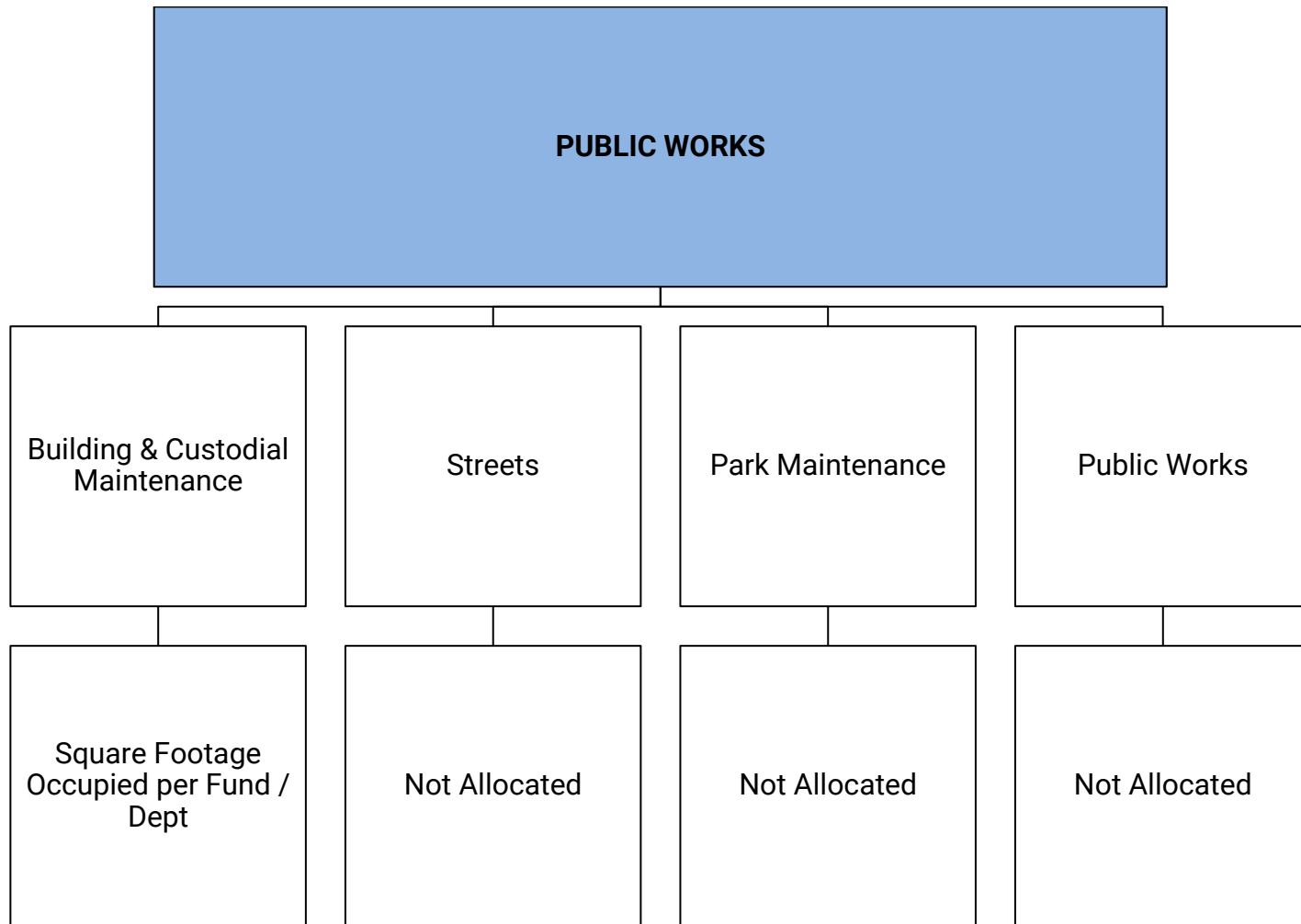
01-2100-General Fund- Information Technology	General IT Support	Total
01-1200-General Fund- City Manager	\$ 7,493	\$ 7,493
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 3,996	\$ 3,996
01-1320-General Fund- Human Resources	\$ 2,872	\$ 2,872
01-1330-General Fund- Risk Management	\$ 2,498	\$ 2,498
01-2000-General Fund- Finance	\$ 13,799	\$ 13,799
01-2100-General Fund- Information Technology	\$ 937	\$ 937
01-5100-General Fund- Public Works Department	\$ 19,664	\$ 19,664
01-1310-General Fund-Mobile Home Rent Control	\$ 571	\$ 571
01-3000-General Fund-Community Development	\$ 32,034	\$ 32,034
01-3300-General Fund-Engineering	\$ 6,343	\$ 6,343
01-4300-General Fund-Fire Department	\$ 107,836	\$ 107,836
01-4900-General Fund-Community Services Senior Center	\$ 14,907	\$ 14,907
24-Gas Tax	\$ 9,832	\$ 9,832
28-Landscape, Lighting & Maintenance	\$ 4,757	\$ 4,757
67-Successor Agency	\$ 3,489	\$ 3,489
Total	\$ 231,028	\$ 231,028

9 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 Per OMB guidelines these costs have been unallocated.
- **Park Maintenance** – represents costs with the routine maintenance and upkeep of City parks. Per OMB guidelines these costs have been unallocated.
- **Public Works** – represents costs associated with contracted public works activities – development engineering, solid waste, and other general costs. Per OMB guidelines these costs have been unallocated.

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	First Allocation	Second Allocation	Total
Functional Expenditures	\$ 395,278		\$ 395,278
Total Disallowed Costs	\$ -		\$ -
Incoming Costs	\$ -		
01-8100-General Fund- Non-Departmental	\$ 7,332	\$ 224	\$ 7,555
01-1200-General Fund- City Manager	\$ 5,288	\$ 562	\$ 5,849
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 11,109	\$ 2,054	\$ 13,162
01-1320-General Fund- Human Resources	\$ 3,026	\$ 567	\$ 3,594
01-1330-General Fund- Risk Management	\$ 108,160	\$ 4,599	\$ 112,759
01-1400-General Fund- City Attorney	\$ 9,178	\$ 935	\$ 10,113
01-2000-General Fund- Finance	\$ 8,569	\$ 1,660	\$ 10,229
01-2100-General Fund- Information Technology	\$ 19,356	\$ 308	\$ 19,664
01-5100-General Fund- Public Works Department		\$ 1,500	\$ 1,500
Total Incoming Costs	\$ 172,017	\$ 12,409	\$ 184,426
Overhead Allocation	\$ 27,929		
Total Cost Adjustments	\$ 27,929		\$ 27,929
Total Costs to be Allocated	\$ 595,224	\$ 12,409	\$ 607,633

01-5100-General Fund- Public Works Department

EXPENSE DETAIL

Expense Type	Expense (\$)	Building & Custodial Maintenance	Streets	Park Maintenance	Public Works
Personnel					
Salaries	\$ 48,250	\$ 7,237	\$ 24,125	\$ 16,887	\$ -
Benefits Contra Account	\$ 22,282	\$ 3,342	\$ 11,141	\$ 7,799	\$ -
Subtotal Personnel Cost	\$ 70,532	\$ 10,580	\$ 35,266	\$ 24,686	\$ -
Operating Services & Supplies					
Operating Expenses	\$ 56,016	\$ 8,402	\$ 28,008	\$ 19,606	\$ -
Overhead Allocation	\$ (27,929)	\$ (4,189)	\$ (13,965)	\$ (9,775)	\$ -
Professional Services	\$ 226,880	\$ -	\$ -	\$ -	\$ 226,880
Other Contract Services	\$ 4,750	\$ 713	\$ 2,375	\$ 1,663	\$ -
Repairs/Maintenance	\$ 35,192	\$ 5,279	\$ 17,596	\$ 12,317	\$ -
Fuel & Oil	\$ 138	\$ 21	\$ 69	\$ 48	\$ -
NPDES	\$ 29,699	\$ -	\$ -	\$ -	\$ 29,699
Subtotal Operating Cost	\$ 324,746	\$ 10,225	\$ 34,084	\$ 23,859	\$ 256,579
FUNCTIONAL EXPENDITURES	\$ 395,278	\$ 20,805	\$ 69,350	\$ 48,545	\$ 256,579
Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
Overhead Allocation	\$ 27,929	\$ 4,189	\$ 13,965	\$ 9,775	\$ -
Subtotal Cost Adjustments	\$ 27,929	\$ 4,189	\$ 13,965	\$ 9,775	\$ -
FUNCTIONAL COST	\$ 423,207	\$ 24,994	\$ 83,314	\$ 58,320	\$ 256,579
First Allocation					
Incoming - All Others	\$ 172,017	\$ 10,159	\$ 33,864	\$ 23,705	\$ 104,289
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (560,071)	\$ -	\$ (117,178)	\$ (82,025)	\$ (360,868)
Subtotal of First Allocation	\$ 35,153	\$ 35,153	\$ -	\$ -	\$ -
Second Allocation					
Incoming - All Others	\$ 12,409	\$ 733	\$ 2,443	\$ 1,710	\$ 7,523
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (11,676)	\$ -	\$ (2,443)	\$ (1,710)	\$ (7,523)
Subtotal of Second Allocation	\$ 733	\$ 732.88	\$ -	\$ -	\$ -
TOTAL ALLOCATED	\$ 35,886	\$ 35,886	\$ -	\$ -	\$ -

01-5100-General Fund- Public Works Department

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Building & Custodial Maintenance							
01-1200-General Fund- City Manager	489.60	3.133%	\$ 1,101		\$ 1,101		\$ 1,101
01-1300-General Fund- City Clerk - General Ops / Functions	305.28	1.954%	\$ 687		\$ 687		\$ 687
01-1320-General Fund- Human Resources	141.12	0.903%	\$ 317		\$ 317		\$ 317
01-1330-General Fund- Risk Management	144.00	0.922%	\$ 324		\$ 324		\$ 324
01-2000-General Fund- Finance	941.76	6.027%	\$ 2,119		\$ 2,119		\$ 2,119
01-2100-General Fund- Information Technology	100.80	0.645%	\$ 227		\$ 227		\$ 227
01-5100-General Fund- Public Works Department	667.00	4.268%	\$ 1,500		\$ 1,500		\$ 1,500
01-1100-General Fund-City Council	1,960.00	12.543%	\$ 4,409		\$ 4,409	\$ 112	\$ 4,521
01-1310-General Fund-Mobile Home Rent Control	37.44	0.240%	\$ 84		\$ 84	\$ 2	\$ 86
01-3000-General Fund-Community Development	960.00	6.143%	\$ 2,160		\$ 2,160	\$ 55	\$ 2,214
01-3300-General Fund-Engineering	667.00	4.268%	\$ 1,500		\$ 1,500	\$ 38	\$ 1,539
01-4100-General Fund-Police	333.50	2.134%	\$ 750		\$ 750	\$ 19	\$ 769
01-4300-General Fund-Fire Department	3,316.50	21.224%	\$ 7,461		\$ 7,461	\$ 189	\$ 7,650
01-4900-General Fund-Community Services Senior Center	3,042.50	19.470%	\$ 6,844		\$ 6,844	\$ 174	\$ 7,018
19-Library	2,520.00	16.126%	\$ 5,669		\$ 5,669	\$ 144	\$ 5,813
Total	15,626.50	100.000%	\$ 35,153	\$ -	\$ 35,153	\$ 733	\$ 35,886

Allocation Basis:

Sq. Ft. Occupied per Fund / Dept

Source of Allocation:

Building Square Footage

ALLOCATION SUMMARY

01-5100-General Fund- Public Works Department	Building & Custodial	
	Maintenance	Total
01-1200-General Fund- City Manager	\$ 1,101	\$ 1,101
01-1300-General Fund- City Clerk - General Ops / Functions	\$ 687	\$ 687
01-1320-General Fund- Human Resources	\$ 317	\$ 317
01-1330-General Fund- Risk Management	\$ 324	\$ 324
01-2000-General Fund- Finance	\$ 2,119	\$ 2,119
01-2100-General Fund- Information Technology	\$ 227	\$ 227
01-5100-General Fund- Public Works Department	\$ 1,500	\$ 1,500
01-1100-General Fund-City Council	\$ 4,521	\$ 4,521
01-1310-General Fund-Mobile Home Rent Control	\$ 86	\$ 86
01-3000-General Fund-Community Development	\$ 2,214	\$ 2,214
01-3300-General Fund-Engineering	\$ 1,539	\$ 1,539
01-4100-General Fund-Police	\$ 769	\$ 769
01-4300-General Fund-Fire Department	\$ 7,650	\$ 7,650
01-4900-General Fund-Community Services Senior Center	\$ 7,018	\$ 7,018
19-Library	\$ 5,813	\$ 5,813
Total	\$ 35,886	\$ 35,886

10. Certificate of Indirect Costs

The following page provides the certification letter of indirect costs for the City of Calimesa's Title 2 CFR 200 Compliant Cost Allocation Plan.

CITY OF CALIMESA, CA
CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal October 26, 2023 to establish billing or final indirect costs rates for July 1, 2021 through June 30, 2022 are allowable in accordance with the requirements of 2 CFR Part 200, Cost Principles for State, Local, and Indian Tribal Governments (Title 2 CFR 200), and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct:

City Calimesa, California

Signature: _____

Name of Official: _____

Title: _____

Date of Execution: _____