
**FULL COST
ALLOCATION PLAN**

FY 2014-2015 Budget

CITY OF MANHATTAN BEACH, CA

(ATTACHMENT C)

MARCH 3, 2015



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March 3, 2015

To: Bruce Moe, Finance Director
From: Courtney Ramos, Manager, Matrix Consulting Group

SUBJECT: RESULTS OF FY 14-15 COST ALLOCATION PLAN

The City of Manhattan Beach completed its previous Cost Allocation Plan in 2010, and contracted with the Matrix Consulting Group to prepare an updated plan to ensure that it reflects current services and costs. The following memo provides a brief overview of the differences between the City's previous plan and the current plan, including: costs allocated, allocation methodology, and potential cost recoveries.

1. COSTS ALLOCATED

The City's previous Cost Allocation Plan had 34 Central Services from which it allocated costs to receiving departments totaling approximately \$23 million dollars. By comparison, the current Cost Allocation Plan only has 18 Central Services, from which costs are being allocated to receiving departments, representing approximately \$21 million dollars. The decline in the number of Central Services is due to certain services being transitioned into Internal Service Funds (ISF) and others being eliminated.

The Central Services which were transitioned into Internal Service Funds were: Information Services, Risk Management, Building and Grounds Maintenance, Electrical Maintenance, Building Maintenance General Services, Building Maintenance Fund, Fleet Maintenance, and Equipment Replacement. These services were eliminated from the current plan in order to ensure that costs were not allocated to receiving departments twice, as they are now allocated annually based on internal methodologies.

The Central Services which were eliminated were: Parks & Rec – Rec Services, Parks & Rec – Cultural Arts, Parks & Rec – Sports and Aquatics, Traffic Engineer, Code Enforcement, Planning, Building, and Police Tech Services. The Parks and Rec and Police Tech services were eliminated because they do not provide support to other City departments. Whereas Traffic Engineering, Code Enforcement, Planning, and Building were eliminated because the services that they could provide to outside departments have specific costs or fees associated with them already. Therefore these programs should be charging other departments directly for the services provided.

The table on the following page provides a breakdown of expenditures included for each central service for both the previous and current allocation plans.

CITY OF MANHATTAN BEACH, CA
Results of FY 14-15 Cost Allocation Plan

Central Service Department	Previous Plan (FY10)	Current Plan (FY15)	Difference
City Council	\$246,182	\$419,973	\$173,791
City Manager	\$613,976	\$820,818	\$206,842
City Treasurer	\$22,838	\$39,047	\$16,209
City Clerk	\$304,735	\$809,400	\$504,665
City Attorney	\$482,442	\$592,154	\$109,712
Finance - Admin	\$764,773	\$1,214,462	\$449,689
Finance - Revenue	\$680,168	\$993,077	\$312,909
Information Systems	\$1,213,168		\$(1,213,168)
Finance - Accounting	\$423,695	\$622,756	\$199,061
Finance - General Services	\$332,606	\$396,802	\$64,196
GIS		\$342,223	\$342,223
HR	\$702,308	\$1,238,160	\$535,852
Risk Management	\$4,067,244		\$(4,067,244)
Parks & Rec Admin	\$515,625	\$2,153,912	\$1,638,287
Parks & Rec - Rec Services	\$30,705		\$(30,705)
Parks & Rec Cultural Arts	\$32,851		\$(32,851)
Parks & Rec Sports & Aquatics	\$10,940		\$(10,940)
Com Dev. Admin	\$201,180	\$776,447	\$575,267
Traffic Engineer	\$14,675		\$(14,675)
Code Enforcement	\$32,813		\$(32,813)
Planning	\$99,826		\$(99,826)
Building	\$373,885		\$(373,885)
Public Works Admin	\$913,387	\$1,510,144	\$596,757
Civil Engineering	\$959,020	\$1,173,507	\$214,487
Street Maint.	\$308,999		\$(308,999)
Building & Grounds Maint.	\$3,232		\$(3,232)
Electrical Maint.	\$85,932		\$(85,932)
Bldg Maint. General Services	\$208,600		\$(208,600)
Building Maint. Fund	\$862,586		\$(862,586)
Building Replacement	\$942,419	\$1,007,000	\$64,581
Fleet Maintenance	\$1,144,739		\$(1,144,739)
Equipment Replacement	\$1,141,875		\$(1,141,875)
Fire Admin	\$908,221	\$2,241,594	\$1,333,373
Police Admin	\$1,996,948	\$4,942,899	\$2,945,951
Police Tech Services	\$2,207,643		\$(2,207,643)
TOTAL	\$22,850,236	\$21,294,375	\$(1,555,861)
COMPARABLE TOTAL	\$11,010,523	\$21,294,375	\$10,283,852.00

As illustrated by the table above, the current cost allocation plan includes approximately \$1.6 million dollars less in costs to be allocated; however, when looking at only comparable Central Services, the current plan is allocating roughly \$10 million dollars more than the previous plan. Expenditures associated with General Fund departments and programs have increased over the past four years since the previous plan was developed. The largest increase of costs, representing about \$4.3 million dollars, relates to Police and Fire Administration.

2. ALLOCATION METHODOLOGY

The allocation methodology differences between the previous plan and the current plan relate to the services or functions included for allocation, as well as the statistics used to allocate those services. The following points discuss some of the major differences between how costs were allocated previously compared with the current plan:

- **Elimination of Outdated Functions:** The City's previous plan listed functions for services that were eliminated or were no longer relevant to the current structure. For example, the City Reception Services function relating to Parks and Rec Admin was eliminated, as this department no longer provides this service.
- **Streamlined Functions:** In discussions with staff it was determined that similar services were being represented through multiple functions. As such, functions were consolidated in order to simplify the plan, yet still reflect the level of services being provided throughout the City. For example, the Finance Admin central service previously had four separate functions – Water Support, Wastewater Support, Refuse Support, and Stormwater Support, which represented support being provided to enterprise funds. In the current plan this was incorporated into other functions that represent the type of support being provided to those funds. For example the support provided in relation to managing and developing the Water fund's budget was incorporated into the Budget Support function, rather than called out separately. This ensures that costs were allocated equitably among all departments and funds.
- **Greater Variety of Statistics:** The City's previous plan assigned time to specific functions relating to services provided to funds or departments, and then allocated those functions directly to the benefiting fund or department. The current plan identified relatable statistics where possible in lieu of direct function allocations, allowing for costs to be spread through statistics rather than through time estimates or assumptions. An example of this is Finance Accounting, which previously identified time to various functions and was allocated directly to benefitting enterprise funds. The current plan distributes support provided to these funds using standard and defensible statistics.

The allocation modifications incorporated into the current plan provide a more streamlined and less complex document by eliminating outdated functions and services. The inclusion of more relevant allocation statistics strengthens the overall defensibility of the plan.

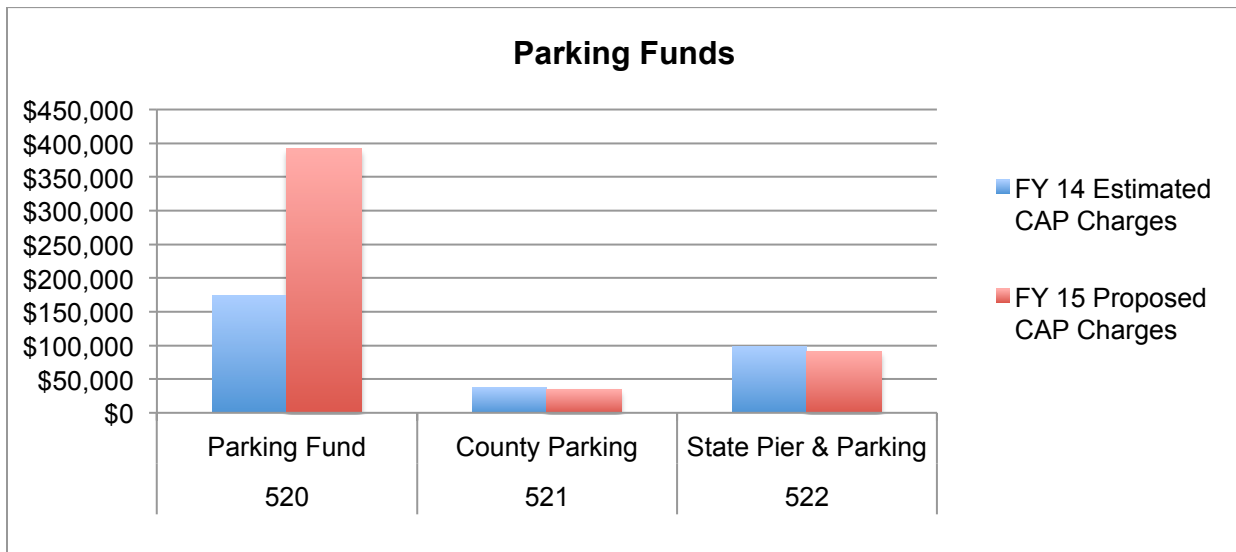
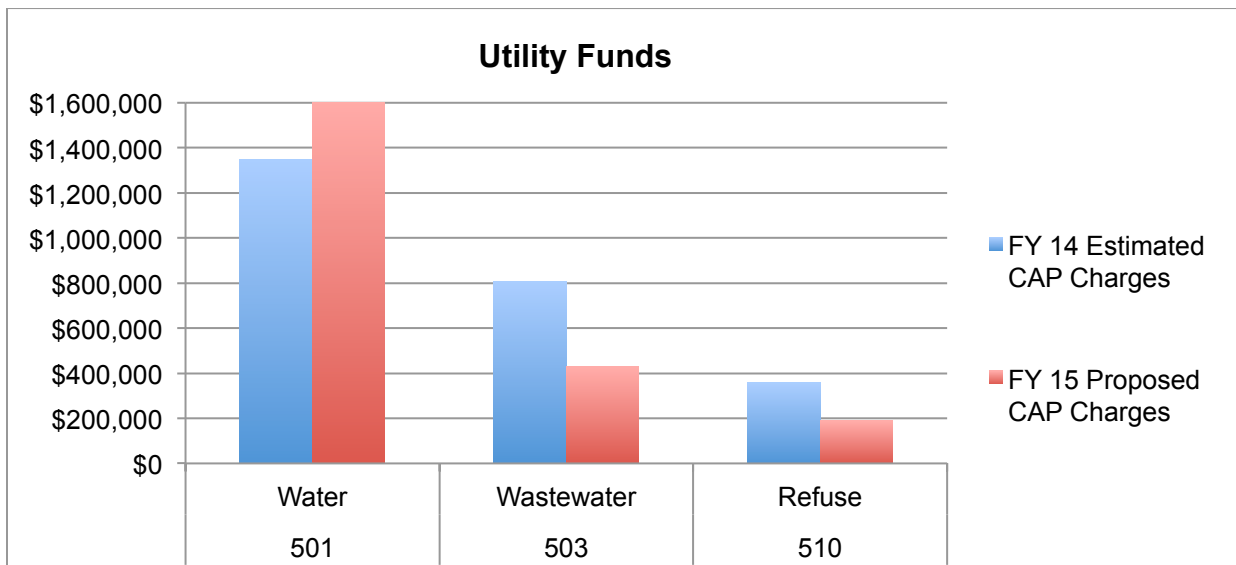
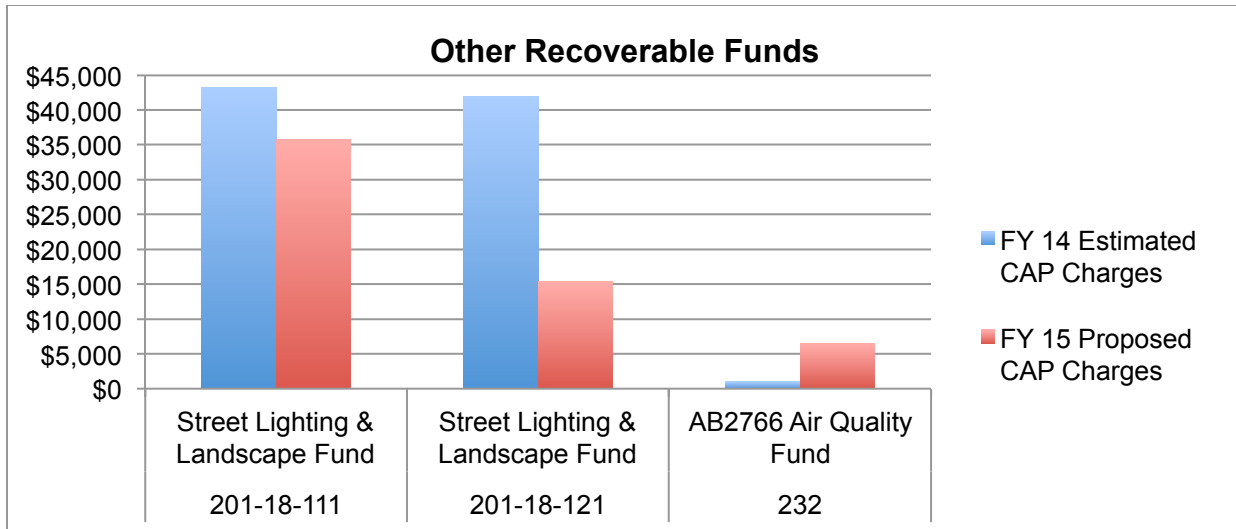
3. POTENTIAL COST RECOVERY

Overall the current cost allocation plan shows a total of \$2,839,775 in recoverable indirect costs, which represents a decrease in approximately \$1,010,385 from the previous plan. However, when you look at only the comparable costs from both plans, the current plan shows an increase of \$503,765 in recoverable indirect costs.

The current cost allocation plan spreads approximately \$19.8 million dollars across all funds and departments. Of this, \$14.5 million was allocated to General fund departments, with the remaining \$5.3 million being allocated to non-General fund departments.

In the last fiscal year, the City recovered overhead costs from eight Enterprise Funds. The FY 15 Proposed CAP charges represent a decrease of approximately \$276,000 when compared to the FY 14 estimated CAP charges. The most significant increase in cost relates to AB2766 Air Quality Fund, whose proposed charges increased by 512%. The largest decrease in cost relates to the Street Lighting & Landscape Fund (201-18-121). The other significant shift occurred with the Parking Fund, whose costs increased by 125%.

The charts on the following page compare the estimated overhead allocation charges for FY 14 to the proposed overhead allocation charges based on FY 15 budgeted costs.



The graphs on the previous page demonstrate the greatest shifts between current and proposed allocation charges. The AB 2766, Water, and Parking funds show an increase in proposed allocations, while the remaining funds show a decrease. Overall, the shift from current allocations to proposed allocations minimally impacts the General Fund.

4. INTERNAL SERVICE FUNDS

The City's previous Cost Allocation Plan included Internal Services Funds such as: Risk Management, Information Systems, Building Maintenance, etc. The current Cost Allocation Plan includes these funds as receivers of overhead cost. It is the City's current policy to allocate costs associated with these functions annually based on internal statistics.

When developing future Internal Service allocations the City should incorporate the charges proposed in the current cost plan in order to ensure that the total direct and indirect costs associated with Internal Service Funds are being recovered. Inclusion of indirect costs in Internal Service Fund charges is common among municipal jurisdictions and is considered a best management practice.

4. SUMMARY

Numerous structural and organizational changes occurred between the development of the previous plan and the current plan. These changes make it difficult to accurately compare allocation results between the two plans. Ultimately, the current plan provides the City with a fair, detailed, and defensible picture of the indirect costs associated with all funds and departments.

TABLE OF CONTENTS

	Page Number
1. EXECUTIVE SUMMARY	1
2. READING THE PLAN	5
3. ORGANIZATIONAL CHART	7
4. SUMMARY OF RESULTING OVERHEAD ALLOCATIONS	9
5. SUMMARY OF FUNCTIONS AND ALLOCATION BASES	30
6. CENTRAL SERVICES DEPARTMENTS (PROVIDERS)	33
7. GRANTEE DEPARTMENTS (RECEIVERS)	35
8. COST ALLOCATION PLAN	39
8.1 -- Building Replacement	40
COSTS TO BE ALLOCATED	43
DEPARTMENTAL EXPENSE DETAIL	44
ALLOCATION DETAIL	45
City Hall	45
PW Administration Offices	46
PW Engineering Offices	47
ALLOCATION SUMMARY	48

	Page Number
8.2 100-11-011 City Council	49
COSTS TO BE ALLOCATED	52
DEPARTMENTAL EXPENSE DETAIL	53
Allocation Detail	54
Management	54
Administration	56
ALLOCATION SUMMARY	59
8.3 100-11-021 City Mgr	63
COSTS TO BE ALLOCATED	66
DEPARTMENTAL EXPENSE DETAIL	67
Allocation Detail	68
Management	68
Administration	70
ALLOCATION SUMMARY	73
8.4 100-11-031 City Treasurer	77
COSTS TO BE ALLOCATED	80
DEPARTMENTAL EXPENSE DETAIL	81
Allocation Detail	82
Investment Management	82
ALLOCATION SUMMARY	85
8.5 100-11-041 City Clerk	88
COSTS TO BE ALLOCATED	91
DEPARTMENTAL EXPENSE DETAIL	92
Allocation Detail	93
Agenda Support	93
ALLOCATION SUMMARY	94
8.6 100-11-051 City Attorney	95
COSTS TO BE ALLOCATED	98
DEPARTMENTAL EXPENSE DETAIL	99
Allocation Detail	100
Litigation	100
Employee Services	100
Legal Services	102
ALLOCATION SUMMARY	105

	Page Number
8.7 100-12-011 Finance - Admin	109
COSTS TO BE ALLOCATED	113
DEPARTMENTAL EXPENSE DETAIL	114
Allocation Detail	115
Citywide Support	117
Finance Dept Support	118
Budget Support	119
Cash Management	122
Financial Reporting	125
General Ledger	128
ALLOCATION SUMMARY	131
8.8 100-12-021 Finance - Accounting	139
COSTS TO BE ALLOCATED	143
DEPARTMENTAL EXPENSE DETAIL	144
Allocation Detail	145
Payroll	145
Accounts Payable	146
General Ledger / Auditing	147
Financial Reporting	149
MOUs	153
Cash Management	155
Budget	157
ALLOCATION SUMMARY	161
8.9 100-12-031-034 Finance - Revenue	169
COSTS TO BE ALLOCATED	173
DEPARTMENTAL EXPENSE DETAIL	174
Allocation Detail	175
Finance Support	175
Citywide Support	176
Revenue Services	179
Parking	182
Utility Billing	183
ALLOCATION SUMMARY	184

	Page Number
8.10 100-12-041 Finance - Purchasing	187
COSTS TO BE ALLOCATED	190
DEPARTMENTAL EXPENSE DETAIL	191
Allocation Detail	192
Purchasing	192
Contracts	193
P-Cards	194
Warehouse	195
ALLOCATION SUMMARY	197
8.11 100-12-052 GIS	199
COSTS TO BE ALLOCATED	202
DEPARTMENTAL EXPENSE DETAIL	203
Allocation Detail	204
GIS Support	204
ALLOCATION SUMMARY	205
8.12 100-13-011 HR	206
COSTS TO BE ALLOCATED	209
DEPARTMENTAL EXPENSE DETAIL	210
Allocation Detail	211
Citywide Support	211
Recruitments	213
ALLOCATION SUMMARY	214
8.13 100-14-011 Parks & Rec Admin	217
COSTS TO BE ALLOCATED	220
DEPARTMENTAL EXPENSE DETAIL	221
Allocation Detail	222
Departmental Administration	222
ALLOCATION SUMMARY	223
8.14 100-15-011 Police Admin	224
COSTS TO BE ALLOCATED	227
DEPARTMENTAL EXPENSE DETAIL	228
Allocation Detail	229
Departmental Administration	229
ALLOCATION SUMMARY	230

	Page Number
8.15 100-16-011 Fire Admin	231
COSTS TO BE ALLOCATED	234
DEPARTMENTAL EXPENSE DETAIL	235
Allocation Detail	236
Departmental Administration	236
ALLOCATION SUMMARY	237
8.16 100-17-011 Community Development Admin	238
COSTS TO BE ALLOCATED	241
DEPARTMENTAL EXPENSE DETAIL	242
Allocation Detail	243
Departmental Administration	243
ALLOCATION SUMMARY	244
8.17 100-18-011 Public Works Admin	245
COSTS TO BE ALLOCATED	249
DEPARTMENTAL EXPENSE DETAIL	250
Allocation Detail	251
Departmental Administration	251
Departmental Management	252
Utilities	253
Maintenance	254
CIP Support	255
ALLOCATION SUMMARY	256
8.18 100-18-021 Civil Engineering	258
COSTS TO BE ALLOCATED	261
DEPARTMENTAL EXPENSE DETAIL	262
Allocation Detail	263
CIP Support	263
ALLOCATION SUMMARY	264

1. EXECUTIVE SUMMARY

1. BACKGROUND

The Matrix Consulting Group has prepared this Full Cost Allocation Plan (CAP) for the City of Manhattan Beach, CA. 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, divisions, and programs.

The primary objective of a Full Cost Allocation Plan is to spread costs from central support departments, generally called “Central Service Departments” to those departments, divisions, 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.

2. METHODOLOGY

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) Circular A-87.

These principles can be summarized in the following points:

- Necessary and reasonable
- Determined by allocation “bases” that relate to benefit received

In addition, Circular A-87 defines 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 the Receiving Departments only.

It should be noted that there are two types of cost allocation plans. This plan is a Full Cost Allocation plan. The second form of Cost Allocation Plan is known as an OMB A-87 Compliant Plan. An 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 in OMB A-87.

(1) PROJECT STEPS

The summary steps to accomplish this study included:

- Meet with the City of Manhattan Beach’s 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

3. SUMMARY

The final product of a Cost Allocation Plan is a summary worksheet that illustrates the final distribution of costs to each of the receiving departments and funds. This summary worksheet along with the detail workbook that details all of the distributions and their bases provides a well-documented, defensible basis for the City's indirect overhead costs. In summary, key project details for the cost plan are as follows:

- Cost figures are based on Fiscal Year 2014 / 2015 Budgeted Expenditures,
- The allocation methodology is Full Cost, not Circular OMB A-87 Compliant,
- The results presented in this plan were derived using a double "step-down" allocation process.

2. READING THE PLAN

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

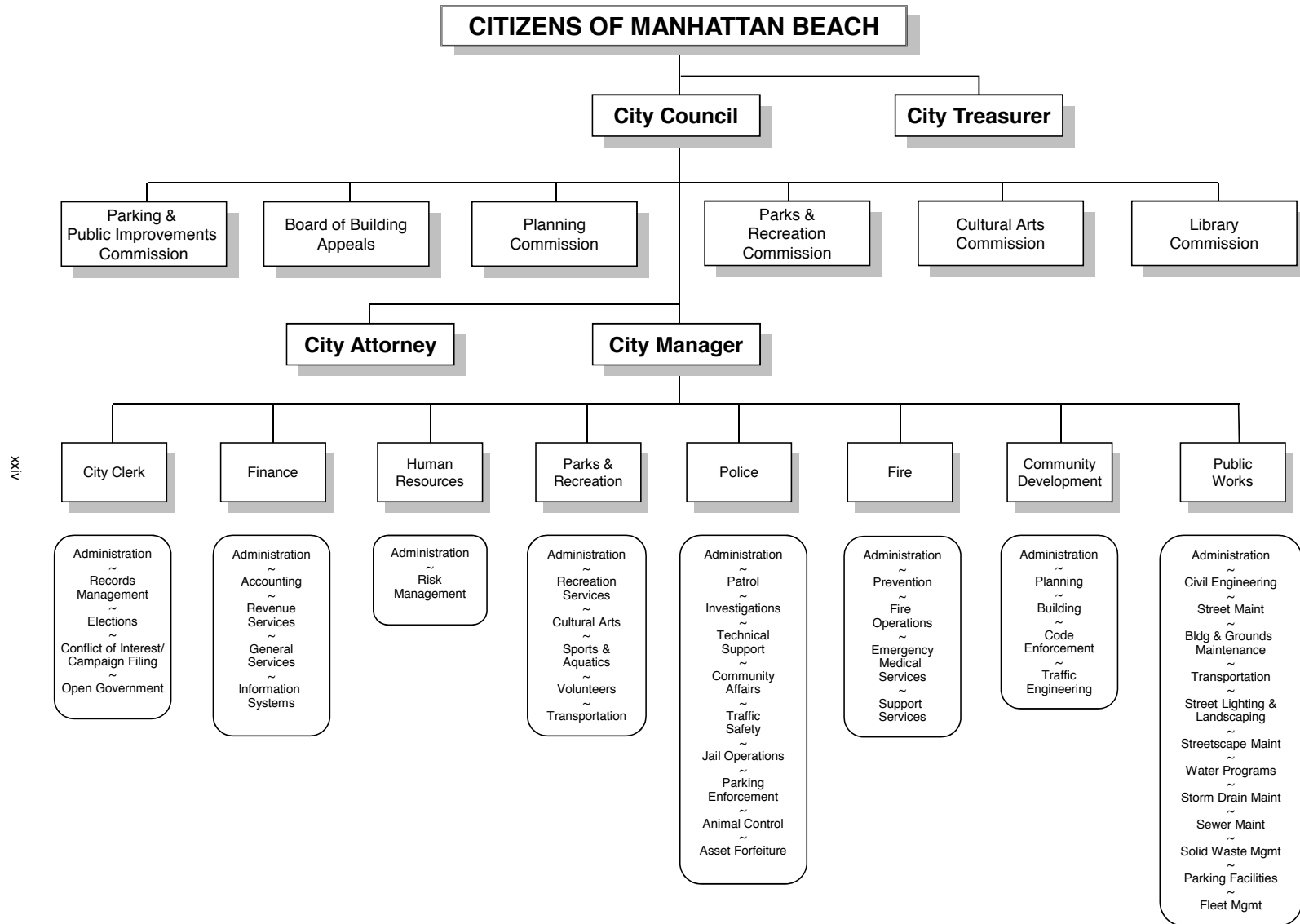
- **Table of Contents:** All summary and detail allocation schedules can be referenced here, and appear in the same order as shown.
- **Summary of Overhead Allocations:** Lists Central Service departments on one axis, and Receiving departments on the other. Shows how much was allocated from each Central Service department to each Receiving department. Summarized with unallocated and direct billed entries and produces a grand total for each axis.
- **Summary of Functions and Allocation Bases:** Recaps the source and basis for each function of each Central Service department. For example, if the Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage, and the source would potentially be blueprints of the building, or square footage records.
- **Central Services Departments:** Lists all central service departments, including their fund, department, and or division number, along with expenditure totals per department, as well as a subtotal of disallowed costs, and a total of all expenditures being allocated through the plan.
- **Grantee Departments:** Lists all grantee or 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, and provides a recap of the incoming expenses, and arrives at a total this department encumbers on each pass of allocations. This worksheet also adds in incoming allocations, and breaks total costs down by function. It also demonstrates how the G&A (General and Administrative) column is reallocated, and also 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 amount of allocations per pass.
- **Allocation Summary:** This worksheet shows the total costs being allocated to receiving departments by function.

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

3. ORGANIZATIONAL CHART

The organizational chart on the following page shows the overall structure for the City of Manhattan Beach, including illustrating how each of the City's Department's divisions are organized.



4. SUMMARY OF OVERHEAD ALLOCATIONS

Provided on the following pages are a summary of results and a “bottom-line” picture of the resulting cost allocation plan 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 department, as well as for each Receiving department. The Central Service departments are listed down the left hand side, and Receiving departments across the top.

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	Program	NAME	100-14-013 Registration Services	100-14-021 Recreation Services	100-14-022 Playground	100-14-024 Teen Drop In Center	100-14-025 Special Activity Classes
			Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	011	City Council	\$ -	\$ 6,603	\$ 16	\$ 301	\$ 1,858
100	11	021	City Mgr	\$ -	\$ 11,138	\$ 27	\$ 511	\$ 3,137
100	11	031	City Treasurer	\$ 55	\$ 375	\$ 0	\$ 39	\$ 125
100	11	041	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	051	City Attorney	\$ -	\$ 5,773	\$ 14	\$ 265	\$ 1,626
100	12	011	Finance - Admin	\$ 269	\$ 10,500	\$ 42	\$ 983	\$ 3,353
100	12	021	Finance - Accounting	\$ 650	\$ 4,943	\$ 3	\$ 492	\$ 1,624
100	12	031-034	Finance - Revenue	\$ 605	\$ 4,373	\$ 2	\$ 450	\$ 1,449
100	12	041	Finance - Purchasing	\$ -	\$ 1,038	\$ 23	\$ -	\$ -
100	12	052	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	011	HR	\$ 3,433	\$ 13,734	\$ -	\$ 3,433	\$ 5,974
100	14	011	Parks & Rec Admin	\$ -	\$ 598,288	\$ 2,850	\$ 54,768	\$ 189,392
100	15	011	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	011	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	011	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	011	Public Works Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	021	Civil Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 5,013	\$ 656,764	\$ 2,976	\$ 61,242	\$ 208,538

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	Program	NAME	100-14-026 Special Events	100-14-027 Tennis Operations	100-14-028 Facility & Parks Reservations	100-14-031 Cultural Arts	100-14-034 Art Classes
			Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	011	City Council	\$ 477	\$ 476	\$ 2,639	\$ 3,282	\$ 902
100	11	021	City Mgr	\$ 809	\$ 807	\$ 4,446	\$ 5,525	\$ 1,525
100	11	031	City Treasurer	\$ 80	\$ 48	\$ 135	\$ 98	\$ 90
100	11	041	City Clerk	\$ -	\$ 3,641	\$ -	\$ -	\$ -
100	11	051	City Attorney	\$ 420	\$ 419	\$ 2,304	\$ 2,863	\$ 791
100	12	011	Finance - Admin	\$ 1,648	\$ 1,487	\$ 3,248	\$ 3,304	\$ 2,120
100	12	021	Finance - Accounting	\$ 999	\$ 614	\$ 1,780	\$ 1,373	\$ 1,149
100	12	031-034	Finance - Revenue	\$ 917	\$ 559	\$ 1,560	\$ 1,156	\$ 1,041
100	12	041	Finance - Purchasing	\$ 11	\$ 192	\$ -	\$ 406	\$ 237
100	12	052	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	011	HR	\$ 3,433	\$ 3,433	\$ 8,583	\$ 10,300	\$ 4,257
100	14	011	Parks & Rec Admin	\$ 86,755	\$ 86,594	\$ 178,652	\$ 195,093	\$ 115,896
100	15	011	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	011	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	011	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	011	Public Works Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	021	Civil Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 95,549	\$ 98,270	\$ 203,348	\$ 223,401	\$ 128,008

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	Program	NAME	100-14-036 Concerts In The Park	100-14-041 Sports Leagues & Tournaments	100-14-042 Sports Classes	100-14-043 Swimming Activities	100-14-044 Sports & Aquatics Admin
			Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	011	City Council	\$ 119	\$ 999	\$ 3,181	\$ 2,447	\$ 1,595
100	11	021	City Mgr	\$ 202	\$ 1,695	\$ 5,363	\$ 4,134	\$ 2,685
100	11	031	City Treasurer	\$ 15	\$ 119	\$ 158	\$ 165	\$ 45
100	11	041	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	051	City Attorney	\$ 105	\$ 879	\$ 2,780	\$ 2,143	\$ 1,391
100	12	011	Finance - Admin	\$ 387	\$ 3,100	\$ 4,614	\$ 4,751	\$ 1,511
100	12	021	Finance - Accounting	\$ 189	\$ 1,513	\$ 2,108	\$ 2,153	\$ 632
100	12	031-034	Finance - Revenue	\$ 172	\$ 1,381	\$ 1,850	\$ 1,924	\$ 529
100	12	041	Finance - Purchasing	\$ 169	\$ -	\$ 23	\$ 11	\$ -
100	12	052	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	011	HR	\$ 3,433	\$ 3,571	\$ 8,789	\$ 6,386	\$ 3,433
100	14	011	Parks & Rec Admin	\$ 21,681	\$ 173,832	\$ 265,116	\$ 272,448	\$ 89,213
100	15	011	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	011	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	011	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	011	Public Works Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	021	Civil Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 26,472	\$ 187,090	\$ 293,981	\$ 296,562	\$ 101,034

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	Program	NAME	100-14-051 Volunteers	100-14-061 Older Adult Activities	100-14-062 Senior Services	100-15-021 Patrol	100-15-031 Investigations
			Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11 011		City Council	\$ 1,538	\$ 377	\$ 1,775	\$ 69,462	\$ 23,174
100	11 021		City Mgr	\$ 2,588	\$ 639	\$ 2,990	\$ 116,981	\$ 39,013
100	11 031		City Treasurer	\$ 56	\$ 40	\$ 89	\$ 3,615	\$ 994
100	11 041		City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	11 051		City Attorney	\$ 1,341	\$ 332	\$ 1,550	\$ 60,622	\$ 20,216
100	12 011		Finance - Admin	\$ 1,417	\$ 1,014	\$ 2,200	\$ 84,244	\$ 25,160
100	12 021		Finance - Accounting	\$ 765	\$ 505	\$ 1,170	\$ 49,481	\$ 13,986
100	12 031-034		Finance - Revenue	\$ 654	\$ 459	\$ 1,025	\$ 41,664	\$ 11,512
100	12 041		Finance - Purchasing	\$ 11	\$ -	\$ -	\$ -	\$ -
100	12 052		GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13 011		HR	\$ 6,867	\$ 3,639	\$ 6,867	\$ 137,335	\$ 48,067
100	14 011		Parks & Rec Admin	\$ 78,760	\$ 56,638	\$ 121,962	\$ -	\$ -
100	15 011		Police Admin	\$ -	\$ -	\$ -	\$ 2,287,135	\$ 800,497
100	16 011		Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17 011		Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18 011		Public Works Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18 021		Civil Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 93,997	\$ 63,643	\$ 139,627	\$ 2,850,540	\$ 982,620

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	Program	NAME	100-15-032 School Resource Officer	100-15-041 Technical Support Services	100-15-042 Communicatio ns	100-15-051 Community Affairs	100-15-061 Traffic Safety
			Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	011	City Council	\$ 72	\$ 17,078	\$ 3,410	\$ 2,006	\$ 11,360
100	11	021	City Mgr	\$ 122	\$ 28,713	\$ 5,786	\$ 3,383	\$ 19,144
100	11	031	City Treasurer	\$ 11	\$ 485	\$ 471	\$ 111	\$ 552
100	11	041	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	051	City Attorney	\$ 63	\$ 14,877	\$ 3,001	\$ 1,753	\$ 9,922
100	12	011	Finance - Admin	\$ 242	\$ 12,427	\$ 11,291	\$ 2,919	\$ 15,165
100	12	021	Finance - Accounting	\$ 135	\$ 7,343	\$ 5,938	\$ 1,512	\$ 7,641
100	12	031-034	Finance - Revenue	\$ 124	\$ 5,619	\$ 5,435	\$ 1,290	\$ 6,428
100	12	041	Finance - Purchasing	\$ -	\$ 1,861	\$ -	\$ 11	\$ 11
100	12	052	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	011	HR	\$ -	\$ 44,634	\$ -	\$ 6,867	\$ 20,600
100	14	011	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	011	Police Admin	\$ -	\$ 686,141	\$ -	\$ 57,178	\$ 343,070
100	16	011	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	011	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	011	Public Works Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	021	Civil Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 770	\$ 819,178	\$ 35,332	\$ 77,032	\$ 433,895

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	Program	NAME	100-15-071 Jail Operations	100-15-081 Parking Enforcement	100-15-091 Animal Control	100-16-021 Prevention	100-16-023 Arson Investiation
			Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	011	City Council	\$ 8,486	\$ 20,390	\$ 4,268	\$ 4,370	\$ 108
100	11	021	City Mgr	\$ 14,266	\$ 34,288	\$ 7,175	\$ 7,370	\$ 184
100	11	031	City Treasurer	\$ 229	\$ 668	\$ 135	\$ 271	\$ 5
100	11	041	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	051	City Attorney	\$ 7,391	\$ 17,765	\$ 3,718	\$ 3,820	\$ 95
100	12	011	Finance - Admin	\$ 6,005	\$ 16,227	\$ 3,168	\$ 7,017	\$ 308
100	12	021	Finance - Accounting	\$ 3,504	\$ 9,833	\$ 1,995	\$ 3,640	\$ 66
100	12	031-034	Finance - Revenue	\$ 2,655	\$ 7,722	\$ 1,553	\$ 3,144	\$ 58
100	12	041	Finance - Purchasing	\$ 440	\$ 248	\$ -	\$ -	\$ -
100	12	052	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	011	HR	\$ 24,034	\$ 51,501	\$ 10,300	\$ 10,300	\$ -
100	14	011	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	011	Police Admin	\$ 343,070	\$ 800,497	\$ 171,535	\$ -	\$ -
100	16	011	Fire Admin	\$ -	\$ -	\$ -	\$ 167,570	\$ -
100	17	011	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	011	Public Works Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	021	Civil Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 410,079	\$ 959,139	\$ 203,848	\$ 207,502	\$ 824

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	Program	NAME	100-16-031 Suppression	100-16-041 Paramedics	100-16-051 Special Services	100-16-052 Emergency Preparedness	100-16-053 Fire Reserves
			Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	011	City Council	\$ 38,701	\$ 12,757	\$ 1,907	\$ 340	\$ 377
100	11	021	City Mgr	\$ 65,250	\$ 21,491	\$ 3,214	\$ 578	\$ 640
100	11	031	City Treasurer	\$ 2,507	\$ 711	\$ 115	\$ 13	\$ 28
100	11	041	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	051	City Attorney	\$ 33,819	\$ 11,138	\$ 1,666	\$ 300	\$ 332
100	12	011	Finance - Admin	\$ 58,920	\$ 16,708	\$ 2,679	\$ 960	\$ 1,129
100	12	021	Finance - Accounting	\$ 33,461	\$ 9,647	\$ 1,552	\$ 189	\$ 368
100	12	031-034	Finance - Revenue	\$ 28,904	\$ 8,194	\$ 1,330	\$ 167	\$ 333
100	12	041	Finance - Purchasing	\$ 1,771	\$ -	\$ -	\$ -	\$ -
100	12	052	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	011	HR	\$ 65,234	\$ 24,034	\$ 3,433	\$ -	\$ 3,433
100	14	011	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	011	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	011	Fire Admin	\$ 1,591,912	\$ 586,494	\$ 83,785	\$ -	\$ -
100	17	011	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	011	Public Works Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	021	Civil Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 1,920,479	\$ 691,173	\$ 99,683	\$ 2,548	\$ 6,639

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	Program	NAME	100-16-054 CERT (Community Emergency Response Team)	100-16-055 Communicatio ns	100-16-056 Public Education	100-17-021 Current Planning	100-17-022 Advance Planning
			Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	011	City Council	\$ 63	\$ 160	\$ 89	\$ 4,743	\$ 4,905
100	11	021	City Mgr	\$ 107	\$ 272	\$ 151	\$ 7,982	\$ 8,257
100	11	031	City Treasurer	\$ 4	\$ 3	\$ 5	\$ 179	\$ 234
100	11	041	City Clerk	\$ -	\$ -	\$ -	\$ 36,411	\$ -
100	11	051	City Attorney	\$ 55	\$ 141	\$ 78	\$ 4,136	\$ 4,279
100	12	011	Finance - Admin	\$ 183	\$ 436	\$ 258	\$ 4,640	\$ 5,334
100	12	021	Finance - Accounting	\$ 49	\$ 52	\$ 67	\$ 2,426	\$ 3,090
100	12	031-034	Finance - Revenue	\$ 44	\$ 45	\$ 60	\$ 2,080	\$ 2,694
100	12	041	Finance - Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -
100	12	052	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	011	HR	\$ -	\$ -	\$ -	\$ 13,734	\$ 10,300
100	14	011	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	011	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	011	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	011	Community Development Admin	\$ -	\$ -	\$ -	\$ 168,542	\$ 168,542
100	18	011	Public Works Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	021	Civil Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 503	\$ 1,109	\$ 707	\$ 244,874	\$ 207,636

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	Program	NAME	100-17-031 Plan Check	100-17-032 Inspection	100-17-041 Code Enforcement	100-17-051 Traffic Engineering	100-18-031 Street Maintenance
			Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	011	City Council	\$ 5,772	\$ 10,347	\$ 2,893	\$ 3,241	\$ 10
100	11	021	City Mgr	\$ 9,727	\$ 17,403	\$ 4,864	\$ 5,455	\$ 17
100	11	031	City Treasurer	\$ 355	\$ 325	\$ 93	\$ 101	\$ -
100	11	041	City Clerk	\$ -	\$ 4,855	\$ -	\$ 21,847	\$ -
100	11	051	City Attorney	\$ 5,041	\$ 9,017	\$ 2,520	\$ 2,827	\$ 9
100	12	011	Finance - Admin	\$ 8,208	\$ 8,473	\$ 2,251	\$ 3,212	\$ 26
100	12	021	Finance - Accounting	\$ 4,608	\$ 4,481	\$ 1,270	\$ 1,412	\$ 1
100	12	031-034	Finance - Revenue	\$ 4,084	\$ 3,776	\$ 1,071	\$ 1,193	\$ 1
100	12	041	Finance - Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -
100	12	052	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	011	HR	\$ 13,734	\$ 27,467	\$ 6,867	\$ 3,433	\$ -
100	14	011	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	011	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	011	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	011	Community Development Admin	\$ 168,542	\$ 393,265	\$ 112,362	\$ 112,362	\$ -
100	18	011	Public Works Admin	\$ -	\$ -	\$ -	\$ -	\$ 19
100	18	021	Civil Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 220,070	\$ 479,410	\$ 134,190	\$ 155,082	\$ 82

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	Program	NAME	100-18-032 Street Repair	100-18-034 Traffic Control	100-18-042 Parks Maintenance	100-18-043 School District Maintenance	100-18-051 Electrical Maintenance
			Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	011	City Council	\$ 18,489	\$ 3,917	\$ 4,265	\$ 1,177	\$ -
100	11	021	City Mgr	\$ 31,130	\$ 6,591	\$ 7,215	\$ 1,997	\$ -
100	11	031	City Treasurer	\$ 740	\$ 141	\$ 433	\$ 100	\$ 0
100	11	041	City Clerk	\$ 15,778	\$ 1,214	\$ -	\$ -	\$ 2,427
100	11	051	City Attorney	\$ 16,131	\$ 3,415	\$ 3,741	\$ 1,036	\$ -
100	12	011	Finance - Admin	\$ 20,308	\$ 3,729	\$ 10,445	\$ 3,592	\$ 0
100	12	021	Finance - Accounting	\$ 9,989	\$ 1,913	\$ 5,510	\$ 1,314	\$ 0
100	12	031-034	Finance - Revenue	\$ 8,617	\$ 1,633	\$ 4,997	\$ 1,191	\$ 0
100	12	041	Finance - Purchasing	\$ 3,463	\$ 1,038	\$ 271	\$ 11	\$ 293
100	12	052	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	011	HR	\$ 37,767	\$ 8,583	\$ 3,433	\$ -	\$ -
100	14	011	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	011	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	011	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	011	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	011	Public Works Admin	\$ 138,291	\$ 27,079	\$ 52,035	\$ 17,970	\$ -
100	18	021	Civil Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 300,703	\$ 59,254	\$ 92,346	\$ 28,389	\$ 2,721

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	Program	NAME	201-18-111 Street Lighting & Landscape Fund - Street Lighting	201-18-112 Street Lighing & Landscape Fund - Arbolado Tract Lighting	201-18-121 Street Lighing & Landscape Fund - Streetscape Maintenance	205-18-032 Streets, Highways & Sidewalks - Street Repair	205-18-033 Streets, Highways & Sidewalks - Sidewalk Repair
			Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	011	City Council	\$ 1,280	\$ 15	\$ 622	\$ 5,048	\$ -
100	11	021	City Mgr	\$ 2,172	\$ 25	\$ 1,056	\$ 8,567	\$ -
100	11	031	City Treasurer	\$ -	\$ -	\$ -	\$ 2,899	\$ -
100	11	041	City Clerk	\$ -	\$ -	\$ -	\$ 15,778	\$ -
100	11	051	City Attorney	\$ 1,126	\$ 13	\$ 548	\$ 4,444	\$ -
100	12	011	Finance - Admin	\$ 3,528	\$ 42	\$ 1,911	\$ 20,337	\$ 441
100	12	021	Finance - Accounting	\$ 3,710	\$ 12	\$ 1,032	\$ 6,391	\$ 1,570
100	12	031-034	Finance - Revenue	\$ 1,735	\$ 1	\$ 48	\$ 5,922	\$ -
100	12	041	Finance - Purchasing	\$ 2,683	\$ -	\$ 643	\$ 166	\$ -
100	12	052	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	011	HR	\$ -	\$ -	\$ -	\$ -	\$ -
100	14	011	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	011	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	011	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	011	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	011	Public Works Admin	\$ 19,542	\$ 227	\$ 9,503	\$ 136,573	\$ -
100	18	021	Civil Engineering	\$ -	\$ -	\$ -	\$ 230,470	\$ -
Proposed Costs				\$ 35,775	\$ 336	\$ 15,364	\$ 436,596	\$ 2,010

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	Program	NAME	210-15-201 Asset Forfeiture Fund - Treasury Regional	210-15-203 Asset Forfeiture Fund - DOJ Regional	211-15-302 Police Safety Grants Fund - State SLES Grant	230-14-091 Prop. A Fund - Transportation	231-18-021 Prop. C Fund - Civil Engineering
			Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11 011		City Council	\$ 418	\$ 79	\$ 309	\$ 5,683	\$ 17,354
100	11 021		City Mgr	\$ 709	\$ 135	\$ 525	\$ 9,578	\$ 29,450
100	11 031		City Treasurer	\$ 910	\$ -	\$ 147	\$ 81	\$ 3,193
100	11 041		City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	11 051		City Attorney	\$ 368	\$ 70	\$ 272	\$ 4,964	\$ 15,275
100	12 011		Finance - Admin	\$ 2,788	\$ 245	\$ 1,276	\$ 7,289	\$ 46,226
100	12 021		Finance - Accounting	\$ 1,741	\$ 136	\$ 740	\$ 12,124	\$ 3,911
100	12 031-034		Finance - Revenue	\$ 186	\$ 6	\$ 457	\$ 2,919	\$ 5,644
100	12 041		Finance - Purchasing	\$ 4,507	\$ -	\$ 5,957	\$ 2,686	\$ 140
100	12 052		GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13 011		HR	\$ -	\$ -	\$ -	\$ 13,734	\$ -
100	14 011		Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15 011		Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16 011		Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17 011		Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18 011		Public Works Admin	\$ -	\$ -	\$ -	\$ -	\$ 48,700
100	18 021		Civil Engineering	\$ -	\$ -	\$ -	\$ -	\$ 58,978
Proposed Costs				\$ 11,626	\$ 672	\$ 9,683	\$ 59,058	\$ 228,871

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	Program	NAME	231-18-034 Prop. C Fund - Traffic Control	232-18-091 AB 2766 Air Quality Fund - Transportation	233-18-032 Measure R - Street Repair	401-11-021 Capital Improvement Fund - City Manager	401-12-011 Capital Improvement Fund - City Council
			Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	011	City Council	\$ -	\$ 456	\$ 986	\$ 780	\$ 14
100	11	021	City Mgr	\$ -	\$ 775	\$ 1,674	\$ 1,324	\$ 24
100	11	031	City Treasurer	\$ -	\$ 371	\$ 859	\$ -	\$ -
100	11	041	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	051	City Attorney	\$ -	\$ 402	\$ 868	\$ 687	\$ 12
100	12	011	Finance - Admin	\$ 0	\$ 1,529	\$ 4,907	\$ 2,057	\$ 84
100	12	021	Finance - Accounting	\$ 1	\$ 1,897	\$ 715	\$ 87	\$ 80
100	12	031-034	Finance - Revenue	\$ -	\$ 224	\$ 76	\$ 60	\$ 24
100	12	041	Finance - Purchasing	\$ -	\$ -	\$ 16	\$ -	\$ 21
100	12	052	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	011	HR	\$ -	\$ -	\$ -	\$ -	\$ -
100	14	011	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	011	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	011	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	011	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	011	Public Works Admin	\$ -	\$ 881	\$ 2,166	\$ -	\$ -
100	18	021	Civil Engineering	\$ -	\$ -	\$ 1,020	\$ -	\$ -
Proposed Costs				\$ 1	\$ 6,535	\$ 13,287	\$ 4,995	\$ 261

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	Program	NAME	401-14-011 Capital Improvement Fund - Parks & Rec Admin	401-14-021 Capital Improvement Fund - Recreation Services	401-15-011 Capital Improvement Fund - Police Admin	401-16-011 Capital Improvement Fund - Fire Admin	401-18-011 Capital Improvement Fund - PW Admin
			Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11 011		City Council	\$ 397	\$ -	\$ 1,143	\$ 2,527	\$ -
100	11 021		City Mgr	\$ 674	\$ -	\$ 1,940	\$ 4,288	\$ -
100	11 031		City Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -
100	11 041		City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	11 051		City Attorney	\$ 350	\$ -	\$ 1,006	\$ 2,224	\$ -
100	12 011		Finance - Admin	\$ 8,036	\$ 1,027	\$ 7,029	\$ 10,678	\$ 48
100	12 021		Finance - Accounting	\$ 4,955	\$ 659	\$ 2,766	\$ 2,921	\$ 213
100	12 031-034		Finance - Revenue	\$ 3,494	\$ 509	\$ 2,078	\$ 2,185	\$ 24
100	12 041		Finance - Purchasing	\$ 620	\$ -	\$ 219	\$ 219	\$ 129
100	12 052		GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13 011		HR	\$ -	\$ -	\$ -	\$ -	\$ -
100	14 011		Parks & Rec Admin	\$ 72,331	\$ -	\$ -	\$ -	\$ -
100	15 011		Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16 011		Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17 011		Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18 011		Public Works Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18 021		Civil Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 90,858	\$ 2,196	\$ 16,182	\$ 25,041	\$ 413

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	Program	NAME	401-18-021 Capital Improvement Fund - Civil Engineering	401-18-032 Capital Improvement Fund - Street Repair	403-- Underground Assessment Districts	501-18-211 Water Administration	501-18-221 Water Source Of Supply
			Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	011	City Council	\$ 2,725	\$ 1,024	\$ -	\$ 17,820	\$ 38
100	11	021	City Mgr	\$ 4,624	\$ 1,738	\$ -	\$ 30,242	\$ 65
100	11	031	City Treasurer	\$ -	\$ -	\$ 127	\$ 2,075	\$ 8
100	11	041	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	051	City Attorney	\$ 2,398	\$ 902	\$ -	\$ 15,686	\$ 34
100	12	011	Finance - Admin	\$ 9,347	\$ 2,753	\$ 1,088	\$ 63,671	\$ 169
100	12	021	Finance - Accounting	\$ 1,692	\$ 148	\$ 216	\$ 23,860	\$ 50
100	12	031-034	Finance - Revenue	\$ 1,282	\$ 105	\$ -	\$ 29,672	\$ 118
100	12	041	Finance - Purchasing	\$ -	\$ -	\$ -	\$ 22,627	\$ -
100	12	052	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	011	HR	\$ -	\$ -	\$ -	\$ -	\$ -
100	14	011	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	011	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	011	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	011	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	011	Public Works Admin	\$ 66,493	\$ 1,976	\$ -	\$ 324,633	\$ 697
100	18	021	Civil Engineering	\$ 237,293	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 325,854	\$ 8,646	\$ 1,431	\$ 530,285	\$ 1,179

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	Program	NAME	501-18-231 Water Pumping	501-18-241 Water Treatment	501-18-251 Water Maintenance	502-18-311 Stormwater Fund - Storm Drain Maintenance	503-18-321 Wastewater Fund - Sewer Maintenance
			Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	011	City Council	\$ 7,141	\$ 257	\$ 13,069	\$ 4,684	\$ 9,463
100	11	021	City Mgr	\$ 12,055	\$ 436	\$ 21,988	\$ 7,926	\$ 15,982
100	11	031	City Treasurer	\$ 1,608	\$ 110	\$ 1,391	\$ 692	\$ 1,492
100	11	041	City Clerk	\$ 3,641	\$ -	\$ -	\$ 1,214	\$ 7,282
100	11	051	City Attorney	\$ 6,249	\$ 226	\$ 11,393	\$ 4,110	\$ 8,285
100	12	011	Finance - Admin	\$ 23,449	\$ 1,565	\$ 20,873	\$ 12,178	\$ 25,851
100	12	021	Finance - Accounting	\$ 9,239	\$ 623	\$ 8,320	\$ 5,559	\$ 15,819
100	12	031-034	Finance - Revenue	\$ 352,087	\$ 1,527	\$ 19,256	\$ 1,799	\$ 63,319
100	12	041	Finance - Purchasing	\$ 632	\$ 56	\$ 1,760	\$ 5,586	\$ 6,585
100	12	052	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	011	HR	\$ 9,785	\$ -	\$ 29,184	\$ 3,433	\$ 11,845
100	14	011	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	011	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	011	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	011	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	011	Public Works Admin	\$ 158,672	\$ 4,676	\$ 99,088	\$ 78,211	\$ 146,402
100	18	021	Civil Engineering	\$ 291,335	\$ -	\$ -	\$ 35,800	\$ 117,901
Proposed Costs				\$ 875,894	\$ 9,476	\$ 226,323	\$ 161,191	\$ 430,226

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	Program	NAME	510-18-411 Refuse Fund - Refuse Management	520-18-511 Parking Fund - Street Meters & City Lots	521-18-513 County Parking Lots Fund	521-18-514 County Parking Lots Fund	522-18-512 State Pier and Parking Lot Fund
			Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	011	City Council	\$ 3,691	\$ 9,021	\$ 735	\$ 1,605	\$ 4,910
100	11	021	City Mgr	\$ 6,235	\$ 15,278	\$ 1,243	\$ 2,720	\$ 8,323
100	11	031	City Treasurer	\$ 446	\$ 1,563	\$ -	\$ -	\$ 1,156
100	11	041	City Clerk	\$ 1,214	\$ -	\$ 303	\$ 303	\$ 607
100	11	051	City Attorney	\$ 3,232	\$ 7,923	\$ 644	\$ 1,411	\$ 4,317
100	12	011	Finance - Admin	\$ 7,741	\$ 27,989	\$ 2,464	\$ 4,173	\$ 16,470
100	12	021	Finance - Accounting	\$ 4,854	\$ 18,200	\$ 2,339	\$ 2,027	\$ 5,773
100	12	031-034	Finance - Revenue	\$ 110,781	\$ 212,125	\$ 3,392	\$ 107	\$ 2,860
100	12	041	Finance - Purchasing	\$ 1,867	\$ 15,187	\$ 4,536	\$ -	\$ 7,918
100	12	052	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	011	HR	\$ 4,292	\$ 4,807	\$ 687	\$ 687	\$ 1,373
100	14	011	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	011	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	011	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	011	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	011	Public Works Admin	\$ 46,790	\$ 32,095	\$ 1,748	\$ 3,427	\$ 15,676
100	18	021	Civil Engineering	\$ -	\$ 47,974	\$ -	\$ -	\$ 21,481
Proposed Costs				\$ 191,142	\$ 392,161	\$ 18,090	\$ 16,461	\$ 90,863

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	Program	NAME	601-13-021 Insurance Reserve Fund HR	601-13-022 Liability	601-13-023 Workers Compensation	605-12-051 Information Systems Fund - Information Systems	610-18-611 Fleet Mgmt Fund - Fleet Maintenance
			Building Replacement	\$ -	\$ -	\$ -	\$ 107,111	\$ -
100	11 011		City Council	\$ 3,302	\$ 4,249	\$ 8,503	\$ 14,538	\$ 6,315
100	11 021		City Mgr	\$ 5,558	\$ 7,211	\$ 14,430	\$ 24,537	\$ 10,650
100	11 031		City Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -
100	11 041		City Clerk	\$ -	\$ -	\$ -	\$ -	\$ 4,855
100	11 051		City Attorney	\$ 2,880	\$ 3,740	\$ 7,485	\$ 12,719	\$ 5,520
100	12 011		Finance - Admin	\$ 21,251	\$ 13,021	\$ 26,971	\$ 122,576	\$ 12,968
100	12 021		Finance - Accounting	\$ 6,977	\$ 6,943	\$ 17,145	\$ 15,580	\$ 19,728
100	12 031-034		Finance - Revenue	\$ 913	\$ 329	\$ 658	\$ 6,548	\$ 1,097
100	12 041		Finance - Purchasing	\$ 632	\$ -	\$ -	\$ 29,056	\$ 103,594
100	12 052		GIS	\$ -	\$ -	\$ -	\$ 5,148	\$ -
100	13 011		HR	\$ 6,867	\$ -	\$ -	\$ 32,124	\$ 10,300
100	14 011		Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15 011		Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16 011		Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17 011		Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18 011		Public Works Admin	\$ -	\$ -	\$ -	\$ -	\$ 57,154
100	18 021		Civil Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 48,379	\$ 35,494	\$ 75,191	\$ 369,937	\$ 232,181

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	Program	NAME	610-18-621 Fleet Mgmt Fund - Fleet Replacement	615-12-042 Building Maintenance & Operations Fund - Warehouse	615-18-041 Building Maintenance & Operations Fund	710-18-021 Special Assessment Redemption Fund - Civil Engineering	801-12-011 Pension Trust Fund - City Council
			Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	011	City Council	\$ 2,400	\$ 655	\$ 9,844	\$ 2,806	\$ 687
100	11	021	City Mgr	\$ 4,073	\$ 1,112	\$ 16,594	\$ 4,763	\$ 1,165
100	11	031	City Treasurer	\$ -	\$ -	\$ -	\$ -	\$ 1,950
100	11	041	City Clerk	\$ 9,710	\$ -	\$ -	\$ -	\$ -
100	11	051	City Attorney	\$ 2,113	\$ 577	\$ 8,600	\$ 2,470	\$ 604
100	12	011	Finance - Admin	\$ 9,341	\$ 2,226	\$ 13,305	\$ 10,161	\$ 2,519
100	12	021	Finance - Accounting	\$ 10,993	\$ 3,071	\$ 16,911	\$ 5,268	\$ 1,160
100	12	031-034	Finance - Revenue	\$ 186	\$ 54	\$ 334	\$ 4,438	\$ 642
100	12	041	Finance - Purchasing	\$ -	\$ 11,329	\$ 34,920	\$ 107	\$ -
100	12	052	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	011	HR	\$ -	\$ -	\$ 17,167	\$ -	\$ -
100	14	011	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	011	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	011	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	011	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	011	Public Works Admin	\$ 36,652	\$ -	\$ 84,852	\$ 5,415	\$ -
100	18	021	Civil Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 75,466	\$ 19,023	\$ 202,526	\$ 35,429	\$ 8,727

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	Program	NAME	802-- Special Deposits Fund	Subtotal	Direct Billed	Unallocated	Total
			Building Replacement	\$ -	\$ 107,111	\$ -	\$ -	\$ 107,111
100	11 011		City Council	\$ -	\$ 473,519	\$ -	\$ -	\$ 473,519
100	11 021		City Mgr	\$ -	\$ 798,850	\$ -	\$ -	\$ 798,850
100	11 031		City Treasurer	\$ -	\$ 36,442	\$ -	\$ -	\$ 36,442
100	11 041		City Clerk	\$ -	\$ 131,080	\$ -	\$ 485,078	\$ 616,158
100	11 051		City Attorney	\$ -	\$ 414,065	\$ -	\$ 113,710	\$ 527,775
100	12 011		Finance - Admin	\$ 618	\$ 955,831	\$ -	\$ -	\$ 955,831
100	12 021		Finance - Accounting	\$ 123	\$ 457,412	\$ -	\$ -	\$ 457,412
100	12 031-034		Finance - Revenue	\$ 1,031	\$ 1,017,978	\$ -	\$ 121,037	\$ 1,139,016
100	12 041		Finance - Purchasing	\$ -	\$ 275,936	\$ -	\$ -	\$ 275,936
100	12 052		GIS	\$ -	\$ 5,148	\$ -	\$ -	\$ 5,148
100	13 011		HR	\$ -	\$ 820,944	\$ -	\$ -	\$ 820,944
100	14 011		Parks & Rec Admin	\$ -	\$ 2,660,270	\$ -	\$ -	\$ 2,660,270
100	15 011		Police Admin	\$ -	\$ 5,489,125	\$ -	\$ -	\$ 5,489,125
100	16 011		Fire Admin	\$ -	\$ 2,429,760	\$ -	\$ -	\$ 2,429,760
100	17 011		Community Development Admin	\$ -	\$ 1,123,615	\$ -	\$ -	\$ 1,123,615
100	18 011		Public Works Admin	\$ -	\$ 1,617,643	\$ -	\$ 370,152	\$ 1,987,794
100	18 021		Civil Engineering	\$ -	\$ 1,042,252	\$ -	\$ 347,417	\$ 1,389,669
Proposed Costs				\$ 1,771	\$ 19,856,980	\$ -	\$ 1,437,395	\$ 21,294,375

5. SUMMARY OF FUNCTIONS AND ALLOCATION BASES

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

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
-- Building Replacement			
	City Hall	Sq. Ft. per Dept	City Hall Plans
	PW Administration Offices	Direct to PW Admin	
	PW Engineering Offices	Direct to Civil Engineering	
100-11-011 City Council			
	Management	# of FTE per Fund / Dept / Division / Program (excl. Treasurer, City Council)	FY 14-15 Budgeted Personnel
	Administration	Budgeted Expenditures per Fund / Dept / Division / Program (Excl. City Council)	FY 14-15 Adopted Budget
100-11-021 City Mgr			
	Management	# of FTE per Fund / Dept / Division / Program (Excl. Treasurer)	FY 14-15 Budgeted Personnel
	Administration	Budgeted Expenditures per Fund / Dept / Division / Program	FY 14-15 Adopted Budget
100-11-031 City Treasurer			
	Investment Management	Interest by Fund	FY 13-14 Interest Report
100-11-041 City Clerk			
	Agenda Support	# of Agenda Items per Dept	FY 13-14 Agendas
	Public Records Requests	Not Allocated	
	Elections	Not Allocated	
100-11-051 City Attorney			
	Litigation	Not Allocated	FY 14-15 Budgeted Personnel FY 14-15 Adopted Budget
	Employee Services	# of FTE per Fund / Dept / Division / Program (Excl. Treasurer)	
	Legal Services	Budgeted Expenditures per Fund / Dept / Division / Program	
100-12-011 Finance - Admin			
	Citywide Support	Budgeted Expenditures per Fund / Dept / Division / Program	FY 14-15 Adopted Budget
	Finance Dept Support	# of FTE per Finance Division / Program	FY 14-15 Budgeted Personnel
	Budget Support	Budgeted Expenditures per Fund / Dept / Division / Program	FY 14-15 Adopted Budget
	Cash Management	Cash Balance by Fund / Dept	FY 13-14 Cash Balance Report
	Financial Reporting	Actual Expenditures by Fund / Dept / Program	FY 13-14 Actual Expenditure Report
	General Ledger	Actual Expenditures by Fund / Dept / Program	FY 13-14 Actual Expenditure Report
100-12-021 Finance - Accounting			
	Payroll	# of Payments by Fund / Dept / Division / Program	FY 13-14 Employee Payments
	Accounts Payable	# of Invoices by Fund / Dept / Division	FY 13-14 Invoices & Contracts Reports
	General Ledger / Auditing	Actual Expenditures by Fund / Dept / Program	FY 13-14 Actual Expenditure Report
	Financial Reporting	Actual Expenditures by Fund / Dept / Program	FY 13-14 Actual Expenditure Report
	MOUs	# of FTE per Fund / Dept / Division / Program (Excl. City Council, City Treasurer) (Police & Fire 2x)	FY 14-15 Budgeted Personnel
	Cash Management	Cash Balance by Fund / Dept	FY 13-14 Cash Balance Report
	Budget	Budgeted Expenditures per Fund / Dept / Division / Program	FY 14-15 Adopted Budget
100-12-031-034 Finance - Revenue			
	Finance Support	# of FTE per Finance Division / Program	FY 14-15 Budgeted Personnel
	Citywide Support	Budgeted Expenditures per Fund / Dept / Division / Program	FY 14-15 Adopted Budget
	Revenue Services	Cash Receipts Amount by Fund	FY 13-14 Cash Balance Report
	Business Licenses	Not Allocated	
	Parking	Direct to Fund 520 - County Parking	
	Utility Billing	65% Water, 15% Sewer, 20% Refuse	

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
100-12-041	Finance - Purchasing		
	Purchasing	# of P.O.'s by Fund / Dept	FY 13-14 Purchase Order Report
	Contracts	# of Contracts by Fund / Dept	FY 13-14 Invoices & Contracts Reports
	P-Cards	# of P-card Transactions by Fund / Dept	FY 13-14 Pcard Transaction Report
	Warehouse	# of Warehouse Transactions by Fund / Dept	FY 13-14 Warehouse Transaction Report
100-12-052	GIS		
	GIS Support	# of Work Order Requests per Dept	FY 12-13 GIS Work Order Report
100-13-011	HR		
	Citywide Support	# of Full and Part-time Employees by Fund / Dept	FY 14-15 Budgeted Personnel
	Recruitments	# of Applicants (full and part-time) by Fund / Dept	FY 13-14 Recruitments Analysis
100-14-011	Parks & Rec Admin		
	Departmental Administration	Budgeted Expenditures per Parks & Recreation Program	FY 14-15 Adopted Budget
100-15-011	Police Admin		
	Departmental Administration	# of FTE per Police Division / Program	FY 14-15 Budgeted Personnel
100-16-011	Fire Admin		
	Departmental Administration	# of FTE per Fire Division / Program	FY 14-15 Budgeted Personnel
100-17-011	Community Development Admin		
	Departmental Administration	# of FTE per Community Development Division / Program	FY 14-15 Budgeted Personnel
100-18-011	Public Works Admin		
	Departmental Administration	Budgeted Expenditures per Public Works Division / Program	FY 14-15 Adopted Budget
	Departmental Management	# of FTE per Public Works Division / Program	FY 14-15 Budgeted Personnel
	Utilities	Budgeted Expenditures per Utilities Fund / Dept / Division / Program	FY 14-15 Adopted Budget
	Maintenance	Budgeted Expenditures per Maintenance Fund / Dept / Division / Program	FY 14-15 Adopted Budget
	Environmental Programs	Not Allocated	FY 14-15 CIP Report
	CIP Support	5 yr Average of CIP Expenditures per Fund	
100-18-021	Civil Engineering		
	CIP Support	5 yr Average of CIP Expenditures per Fund	FY 14-15 CIP Report
	Civil Engineering	Not Allocated	

6. CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

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

CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

FUND	DEPT	PROGRAM	NAME	Expenditures	Cost		TOTAL \$
					Adjustments		
			Building Replacement	\$ -	\$ 1,007,000		\$ 1,007,000
100	11	011	City Council	\$ 419,973	\$ -		\$ 419,973
100	11	021	City Mgr	\$ 820,818	\$ -		\$ 820,818
100	11	031	City Treasurer	\$ 39,047	\$ -		\$ 39,047
100	11	041	City Clerk	\$ 809,400	\$ -		\$ 809,400
100	11	051	City Attorney	\$ 592,154	\$ -		\$ 592,154
100	12	011	Finance - Admin	\$ 1,214,462	\$ -		\$ 1,214,462
100	12	021	Finance - Accounting	\$ 622,756	\$ -		\$ 622,756
100	12	031-034	Finance - Revenue	\$ 993,077	\$ -		\$ 993,077
100	12	041	Finance - Purchasing	\$ 396,802	\$ -		\$ 396,802
100	12	052	GIS	\$ 342,223	\$ -		\$ 342,223
100	13	011	HR	\$ 1,238,160	\$ -		\$ 1,238,160
100	14	011	Parks & Rec Admin	\$ 2,746,816	\$ -		\$ 2,746,816
100	15	011	Police Admin	\$ 4,999,332	\$ -		\$ 4,999,332
100	16	011	Fire Admin	\$ 2,252,185	\$ -		\$ 2,252,185
100	17	011	Community Development Admin	\$ 776,447	\$ -		\$ 776,447
100	18	011	Public Works Admin	\$ 1,531,284	\$ -		\$ 1,531,284
100	18	021	Civil Engineering	\$ 1,284,727	\$ -		\$ 1,284,727
Subtotal				\$ 21,079,663	\$ 1,007,000		\$ 22,086,663
Disallowed Items (All Departments)							\$ (792,288)
TOTAL ALLOCATED EXPENDITURES							\$ 21,294,375

7. GRANTEE DEPARTMENTS (RECEIVERS)

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

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	PROGRAM	NAME
100	14	013	Registration Services
100	14	021	Recreation Services
100	14	022	Playground
100	14	023	Senior Services
100	14	024	Teen Drop In Center
100	14	025	Special Activity Classes
100	14	026	Special Events
100	14	027	Tennis Operations
100	14	028	Facility & Parks Reservations
100	14	029	Older Adult Activities
100	14	031	Cultural Arts
100	14	032	Art Grants
100	14	033	Art In Public Places
100	14	034	Art Classes
100	14	035	Arts Festival
100	14	036	Concerts In The Park
100	14	041	Sports Leagues & Tournaments
100	14	042	Sports Classes
100	14	043	Swimming Activities
100	14	044	Sports & Aquatics Admin
100	14	051	Volunteers
100	14	061	Older Adult Activities
100	14	062	Senior Services
100	15	021	Patrol
100	15	022	School Resource Officer
100	15	031	Investigations
100	15	032	School Resource Officer
100	15	041	Technical Support Services
100	15	042	Communications
100	15	051	Community Affairs
100	15	061	Traffic Safety
100	15	071	Jail Operations
100	15	081	Parking Enforcement
100	15	091	Animal Control
100	16	021	Prevention
100	16	022	Hazardous Materials
100	16	023	Arson Investigation
100	16	024	Public Education
100	16	031	Suppression
100	16	032	Paid Call Firefighters
100	16	041	Paramedics

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

FUND	DEPT	PROGRAM	NAME
100	16	051	Special Services
100	16	052	Emergency Preparedness
100	16	053	Fire Reserves
100	16	054	CERT (Community Emergency Response Team)
100	16	055	Communications
100	16	056	Public Education
100	17	021	Current Planning
100	17	022	Advance Planning
100	17	031	Plan Check
100	17	032	Inspection
100	17	041	Code Enforcement
100	17	051	Traffic Engineering
100	18	031	Street Maintenance
100	18	032	Street Repair
100	18	034	Traffic Control
100	18	042	Parks Maintenance
100	18	043	School District Maintenance
100	18	051	Electrical Maintenance
201	18	111	Street Lighing & Landscape Fund - Street Lighting
201	18	112	Street Lighing & Landscape Fund - Arbolado Tract Lighting
201	18	121	Street Lighing & Landscape Fund - Streetscape Maintenance
205	18	032	Streets, Highways & Sidewalks - Street Repair
205	18	033	Streets, Highways & Sidewalks - Sidewalk Repair
210	15	201	Asset Forfeiture Fund - Treasury Regional
210	15	203	Asset Forfeiture Fund - DOJ Regional
211	15	302	Police Safety Grants Fund - State SLES Grant
220			Federal & State Grants Fund
230	14	091	Prop. A Fund - Transportation
231	18	021	Prop. C Fund - Civil Engineering
231	18	034	Prop. C Fund - Traffic Control
232	18	091	AB 2766 Air Quality Fund - Transportation
233	18	032	Measure R - Street Repair
401	11	021	Capital Improvement Fund - City Manager
401	12	011	Capital Improvement Fund - City Council
401	14	011	Capital Improvement Fund - Parks & Rec Admin
401	14	021	Capital Improvement Fund - Recreation Services
401	15	011	Capital Improvement Fund - Police Admin
401	16	011	Capital Improvement Fund - Fire Admin
401	18	011	Capital Improvement Fund - PW Admin
401	18	021	Capital Improvement Fund - Civil Engineering
401	18	032	Capital Improvement Fund - Street Repair
401	18	034	Capital Improvement Fund - Sidewalk Repair
402			Safety & Civic Center Construction Fund
403			Underground Assessment Districts

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

FUND	DEPT	PROGRAM	NAME
501	18	211	Water Administration
501	18	221	Water Source Of Supply
501	18	231	Water Pumping
501	18	241	Water Treatment
501	18	251	Water Maintenance
502	18	311	Stormwater Fund - Storm Drain Maintenance
503	18	321	Wastewater Fund - Sewer Maintenance
510	18	411	Refuse Fund - Refuse Management
510	18	412	Refuse Fund - Refuse Recycling
520	18	511	Parking Fund - Street Meters & City Lots
521	18	513	County Parking Lots Fund
521	18	514	County Parking Lots Fund
522	18	512	State Pier and Parking Lot Fund
601	13	021	Insurance Reserve Fund - HR
601	13	022	Liability
601	13	023	Workers Compensation
605	12	051	Information Systems Fund - Information Systems
610	18	611	Fleet Mgmt Fund - Fleet Maintenance
610	18	621	Fleet Mgmt Fund - Fleet Replacement
615	12	042	Building Maintenance & Operations Fund - Warehouse
615	18	041	Building Maintenance & Operations Fund
710	18	021	Special Assessment Redemption Fund - Civil Engineering
801	12	011	Pension Trust Fund - City Council
802			Special Deposits Fund
901			General Fixed Assets Group
902			General Long Term Debt Group

8. COST ALLOCATION PLAN

This section provides the detail for each Central Service support department identified for the City of Manhattan Beach, including:

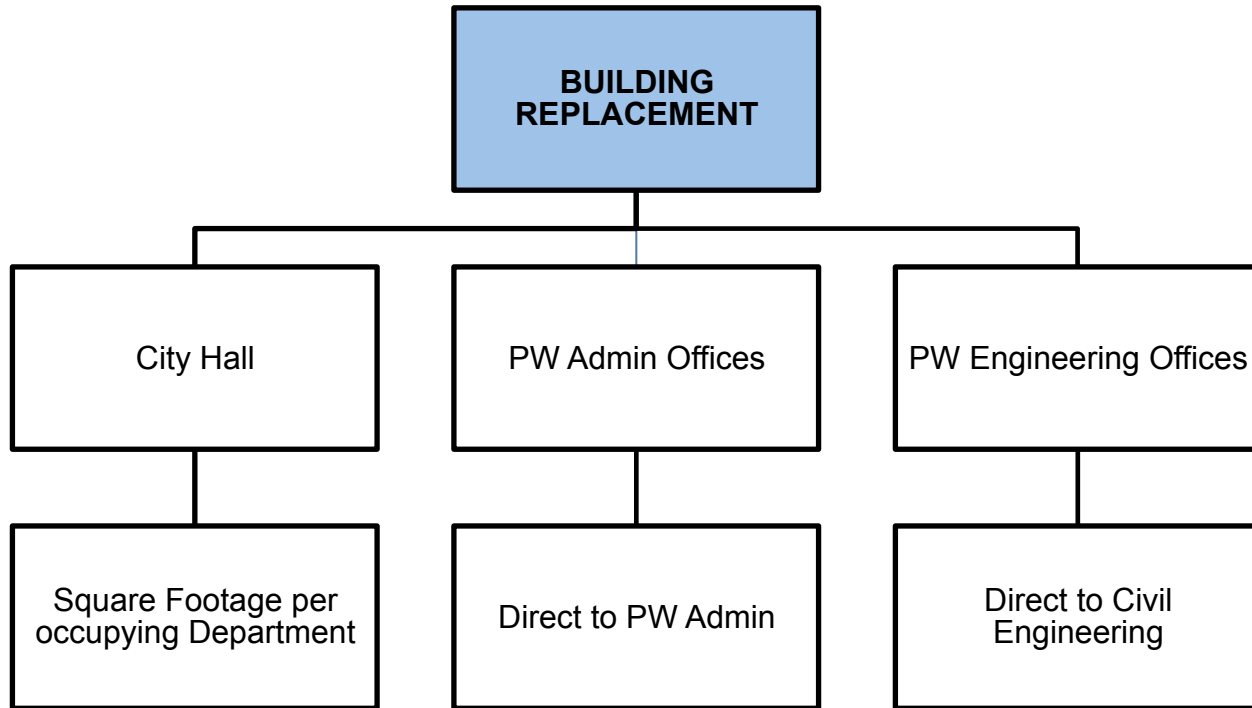
- Departmental narrative;
- Costs to be allocated;
- Departmental expense detail;
- Allocation detail, and
- Allocation summary.

(1) Building Replacement

The Building Replacement Department was created to distribute general fund owned building replacement costs. Costs associated with buildings purchased with Non-General Fund monies, and City owned land has not been included in this plan. Building Use costs are allocated to Receiving Departments, as follows:

- **City Hall** – represents the projected annual cost associated with replacing City Hall. This function is allocated based on square footage per occupying Department.
- **PW Administration Offices** – represents the projected annual rental value associated with the PW Administration Offices. This function is allocated directly to Public Works Administration.
- **PW Engineering Offices** – represents the projected annual rental value associated with the PW Civil Engineering Offices and is allocated directly to Civil Engineering.

The chart on the following page illustrates the functions and measures used to allocate Building Replacement 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:



(1.1) Building Replacement Detail Reports

The following pages 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

-- Building Replacement

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ -		\$ -
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
Total Incoming Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City Hall Replacement	\$ 800,000		
PW Admin Offices	\$ 117,000		
PW Engineering Offices	\$ 90,000		
Total Cost Adjustments	<u>\$ 1,007,000</u>		<u>\$ 1,007,000</u>
Total Costs to be Allocated	<u>\$ 1,007,000</u>	<u>\$ -</u>	<u>\$ 1,007,000</u>

DEPARTMENTAL EXPENSE DETAIL

-- Building Replacement

Expense Type	\$	General Admin	City Hall	PW Administration Offices	PW Engineering Offices
Operating Services & Supplies					
Services & Supplies		\$ -	\$ -	\$ -	\$ -
Subtotal Operating Cost	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
City Hall Replacement	\$ 800,000		\$ 800,000		
PW Admin Offices	\$ 117,000			\$ 117,000	
PW Engineering Offices	\$ 90,000				\$ 90,000
Subtotal Cost Adjustments	\$ 1,007,000	\$ -	\$ 800,000	\$ 117,000	\$ 90,000
FUNCTIONAL COST	\$ 1,007,000	\$ -	\$ 800,000	\$ 117,000	\$ 90,000
First Allocation					
Incoming - All Others	\$ -	\$ -	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 1,007,000	\$ -	\$ 800,000	\$ 117,000	\$ 90,000
Second Allocation					
Incoming - All Others	\$ -	\$ -	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ALLOCATED	\$ 1,007,000	\$ -	\$ 800,000	\$ 117,000	\$ 90,000

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

-- Building Replacement

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
City Hall							
100-11-011 City Council	2,476.00	13.129%	\$ 105,032		\$ 105,032	\$ -	\$ 105,032
100-11-021 City Mgr	1,913.00	10.144%	\$ 81,150		\$ 81,150	\$ -	\$ 81,150
100-11-041 City Clerk	312.00	1.654%	\$ 13,235		\$ 13,235	\$ -	\$ 13,235
100-11-051 City Attorney	480.00	2.545%	\$ 20,362		\$ 20,362	\$ -	\$ 20,362
100-12-011 Finance - Admin	372.00	1.973%	\$ 15,780		\$ 15,780	\$ -	\$ 15,780
100-12-021 Finance - Accounting	1,443.00	7.652%	\$ 61,212		\$ 61,212	\$ -	\$ 61,212
100-12-031-034 Finance - Revenue	1,041.00	5.520%	\$ 44,159		\$ 44,159	\$ -	\$ 44,159
100-13-011 HR	2,933.00	15.552%	\$ 124,418		\$ 124,418	\$ -	\$ 124,418
100-14-011 Parks & Rec Admin	1,761.00	9.338%	\$ 74,702		\$ 74,702	\$ -	\$ 74,702
100-17-011 Community Development Admin	3,499.00	18.553%	\$ 148,428		\$ 148,428	\$ -	\$ 148,428
100-18-011 Public Works Admin	104.00	0.551%	\$ 4,412		\$ 4,412	\$ -	\$ 4,412
605-12-051 Information Systems Fund - Information Systems	2,525.00	13.389%	\$ 107,111		\$ 107,111	\$ -	\$ 107,111
Total	18,859.00	100.000%	\$ 800,000	\$ -	\$ 800,000	\$ -	\$ 800,000

Allocation Basis:

Sq. Ft. per Dept

Source of Allocation:

City Hall Plans

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

-- Building Replacement

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
PW Administration Offices							
100-18-011 Public Works Admin	100.00	100.000%	\$ 117,000		\$ 117,000	\$ -	\$ 117,000
Total	100.00	100.000%	\$ 117,000	\$ -	\$ 117,000	\$ -	\$ 117,000

Allocation Basis:

Direct to PW Admin

Source of Allocation:

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

-- Building Replacement

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
PW Engineering Offices							
100-18-021 Civil Engineering	100.00	100.000%	\$ 90,000		\$ 90,000	\$ -	\$ 90,000
Total	100.00	100.000%	\$ 90,000	\$ -	\$ 90,000	\$ -	\$ 90,000

Allocation Basis:

Direct to Civil Engineering

Source of Allocation:

ALLOCATION SUMMARY

-- Building Replacement

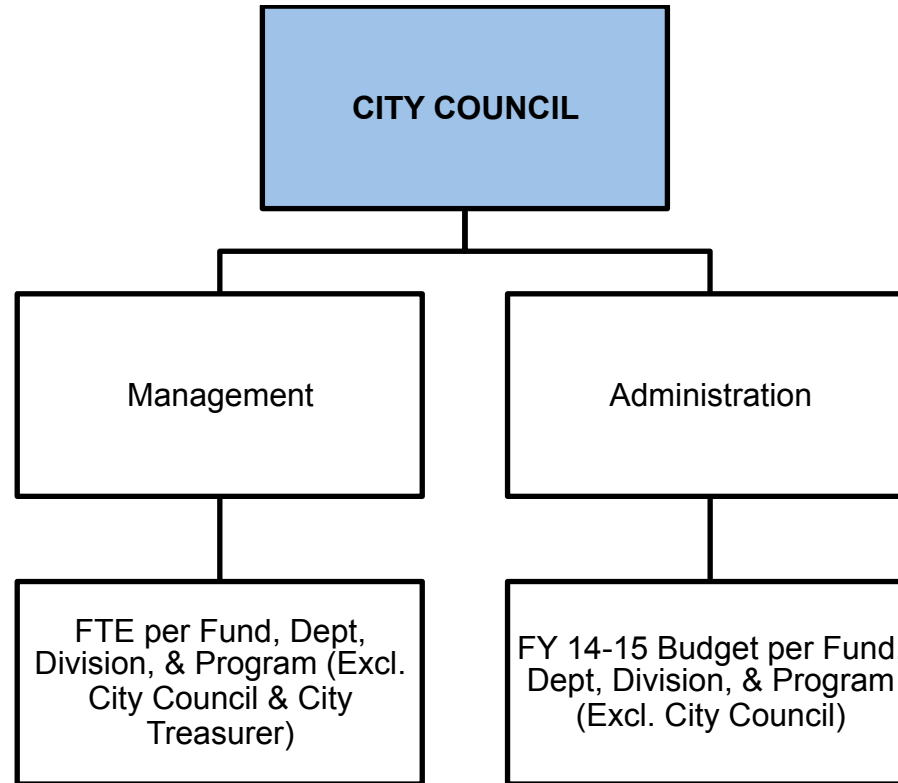
	<u>City Hall</u>	<u>PW Administration</u>	<u>PW Engineering</u>	<u>Total</u>
100-11-011 City Council	\$ 105,032	\$ -	\$ -	\$ 105,032
100-11-021 City Mgr	\$ 81,150	\$ -	\$ -	\$ 81,150
100-11-041 City Clerk	\$ 13,235	\$ -	\$ -	\$ 13,235
100-11-051 City Attorney	\$ 20,362	\$ -	\$ -	\$ 20,362
100-12-011 Finance - Admin	\$ 15,780	\$ -	\$ -	\$ 15,780
100-12-021 Finance - Accounting	\$ 61,212	\$ -	\$ -	\$ 61,212
100-12-031-034 Finance - Revenue	\$ 44,159	\$ -	\$ -	\$ 44,159
100-13-011 HR	\$ 124,418	\$ -	\$ -	\$ 124,418
100-14-011 Parks & Rec Admin	\$ 74,702	\$ -	\$ -	\$ 74,702
100-17-011 Community Development Admin	\$ 148,428	\$ -	\$ -	\$ 148,428
100-18-011 Public Works Admin	\$ 4,412	\$ 117,000	\$ -	\$ 121,412
100-18-021 Civil Engineering	\$ -	\$ -	\$ 90,000	\$ 90,000
605-12-051 Information Systems Fund - Information Systems	\$ 107,111	\$ -	\$ -	\$ 107,111
Total	\$ 800,000	\$ 117,000	\$ 90,000	\$ 1,007,000

(2) City Council

As the legislative authority of Manhattan Beach, the City Council sets the policies under which the City operates, including enacting legislation such as local laws and ordinances; approving City programs; adopting the City's capital improvement plan and operating budget; and appropriating the funds necessary to provide service to the City's residents, businesses and visitors. City Council costs are allocated to Receiving Departments, as follows:

- **Management** – represents managerial support and guidance provided to all City staff. This function is allocated based on the number of full-time employees (FTE) per Fund, Dept., Division, and Program, excluding City Council and City Treasurer positions.
- **Administration** – represents administrative support and guidance provided to City Departments and Programs. This function is allocated based on FY 14-15 budgeted expenditures per Fund, Department, Division, and Program, excluding City Council budgeted expenditures.

The chart on the following page illustrates the functions and measures used to allocate City Council costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:



(2.1) City Council Detail Reports

The following pages 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

100-11-011 City Council

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 419,973		\$ 419,973
Total Deductions	\$ -		\$ -
Incoming Costs			
-- Building Replacement	\$ 105,032	\$ -	\$ 105,032
100-11-021 City Mgr		\$ 10,006	\$ 10,006
100-11-031 City Treasurer		\$ 220	\$ 220
100-11-041 City Clerk		\$ 32,153	\$ 32,153
100-11-051 City Attorney		\$ 5,696	\$ 5,696
100-12-011 Finance - Admin		\$ 3,977	\$ 3,977
100-12-021 Finance - Accounting		\$ 2,933	\$ 2,933
100-12-031-034 Finance - Revenue		\$ 2,697	\$ 2,697
100-12-041 Finance - Purchasing		\$ 825	\$ 825
100-13-011 HR		\$ 19,966	\$ 19,966
Total Incoming Costs	<u>\$ 105,032</u>	<u>\$ 78,473</u>	<u>\$ 183,505</u>
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	<u>\$ 525,005</u>	<u>\$ 78,473</u>	<u>\$ 603,478</u>

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

DEPARTMENTAL EXPENSE DETAIL

100-11-011 City Council

Expense Type	\$	General Admin	Management	Administration
Personnel				
Salaries & Wages	\$ 64,964	\$ -	\$ 32,482	\$ 32,482
Fringe Benefits	\$ 32,191	\$ -	\$ 16,096	\$ 16,096
Subtotal Personnel Cost	\$ 97,155	\$ -	\$ 48,578	\$ 48,578
Operating Services & Supplies				
Contract & Professional Services	\$ 1,800	\$ -	\$ 900	\$ 900
Materials & Services	\$ 229,963	\$ -	\$ 114,982	\$ 114,982
Utilities	\$ 75	\$ -	\$ 38	\$ 38
Internal Service Charges	\$ 90,980	\$ -	\$ 45,490	\$ 45,490
Subtotal Operating Cost	\$ 322,818	\$ -	\$ 161,409	\$ 161,409
DEPARTMENTAL EXPENDITURES	\$ 419,973	\$ -	\$ 209,987	\$ 209,987
Disallowed Costs				
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -
Cost Adjustments				
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 419,973	\$ -	\$ 209,987	\$ 209,987
First Allocation				
Incoming - All Others	\$ 105,032	\$ -	\$ 52,516	\$ 52,516
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 525,005	\$ -	\$ 262,503	\$ 262,503
Second Allocation				
Incoming - All Others	\$ 78,473	\$ -	\$ 39,236	\$ 39,236
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 78,473	\$ -	\$ 39,236.37	\$ 39,236.37
TOTAL ALLOCATED	\$ 603,478	\$ -	\$ 301,739	\$ 301,739

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-11-011 City Council

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Management							
100-11-021 City Mgr	3.00	1.099%	\$ 2,885		\$ 2,885	\$ 431	\$ 3,316
100-11-041 City Clerk	3.00	1.099%	\$ 2,885		\$ 2,885	\$ 431	\$ 3,316
100-11-051 City Attorney	1.00	0.366%	\$ 962		\$ 962	\$ 144	\$ 1,105
100-12-011 Finance - Admin	3.00	1.099%	\$ 2,885		\$ 2,885	\$ 431	\$ 3,316
100-12-021 Finance - Accounting	4.00	1.465%	\$ 3,846		\$ 3,846	\$ 575	\$ 4,421
100-12-031-034 Finance - Revenue	7.00	2.564%	\$ 6,731		\$ 6,731	\$ 1,006	\$ 7,737
100-12-041 Finance - Purchasing	3.00	1.099%	\$ 2,885		\$ 2,885	\$ 431	\$ 3,316
100-12-052 GIS	2.00	0.733%	\$ 1,923		\$ 1,923	\$ 287	\$ 2,211
100-13-011 HR	4.00	1.465%	\$ 3,846		\$ 3,846	\$ 575	\$ 4,421
100-14-011 Parks & Rec Admin	5.00	1.832%	\$ 4,808		\$ 4,808	\$ 719	\$ 5,526
100-15-011 Police Admin	8.80	3.223%	\$ 8,462		\$ 8,462	\$ 1,265	\$ 9,726
100-16-011 Fire Admin	2.20	0.806%	\$ 2,115		\$ 2,115	\$ 316	\$ 2,432
100-17-011 Community Development Admin	2.00	0.733%	\$ 1,923		\$ 1,923	\$ 287	\$ 2,211
100-18-011 Public Works Admin	6.75	2.473%	\$ 6,490		\$ 6,490	\$ 970	\$ 7,461
100-18-021 Civil Engineering	7.50	2.747%	\$ 7,212		\$ 7,212	\$ 1,078	\$ 8,290
100-14-021 Recreation Services	3.00	1.099%	\$ 2,885		\$ 2,885	\$ 431	\$ 3,316
100-14-025 Special Activity Classes	0.74	0.271%	\$ 712		\$ 712	\$ 106	\$ 818
100-14-028 Facility & Parks Reservations	1.50	0.549%	\$ 1,442		\$ 1,442	\$ 216	\$ 1,658
100-14-031 Cultural Arts	2.00	0.733%	\$ 1,923		\$ 1,923	\$ 287	\$ 2,211
100-14-034 Art Classes	0.24	0.088%	\$ 231		\$ 231	\$ 34	\$ 265
100-14-041 Sports Leagues & Tournaments	0.04	0.015%	\$ 38		\$ 38	\$ 6	\$ 44
100-14-042 Sports Classes	1.56	0.571%	\$ 1,500		\$ 1,500	\$ 224	\$ 1,724
100-14-043 Swimming Activities	0.86	0.315%	\$ 827		\$ 827	\$ 124	\$ 951
100-14-044 Sports & Aquatics Admin	1.00	0.366%	\$ 962		\$ 962	\$ 144	\$ 1,105
100-14-051 Volunteers	1.00	0.366%	\$ 962		\$ 962	\$ 144	\$ 1,105
100-14-061 Older Adult Activities	0.06	0.022%	\$ 58		\$ 58	\$ 9	\$ 66
100-14-062 Senior Services	1.00	0.366%	\$ 962		\$ 962	\$ 144	\$ 1,105
100-15-021 Patrol	40.00	14.652%	\$ 38,462		\$ 38,462	\$ 5,749	\$ 44,211
100-15-031 Investigations	14.00	5.128%	\$ 13,462		\$ 13,462	\$ 2,012	\$ 15,474
100-15-041 Technical Support Services	12.00	4.396%	\$ 11,539		\$ 11,539	\$ 1,725	\$ 13,263
100-15-051 Community Affairs	1.00	0.366%	\$ 962		\$ 962	\$ 144	\$ 1,105
100-15-061 Traffic Safety	6.00	2.198%	\$ 5,769		\$ 5,769	\$ 862	\$ 6,632
100-15-071 Jail Operations	6.00	2.198%	\$ 5,769		\$ 5,769	\$ 862	\$ 6,632
100-15-081 Parking Enforcement	14.00	5.128%	\$ 13,462		\$ 13,462	\$ 2,012	\$ 15,474
100-15-091 Animal Control	3.00	1.099%	\$ 2,885		\$ 2,885	\$ 431	\$ 3,316
100-16-021 Prevention	2.00	0.733%	\$ 1,923		\$ 1,923	\$ 287	\$ 2,211
100-16-031 Suppression	19.00	6.960%	\$ 18,269		\$ 18,269	\$ 2,731	\$ 21,000
100-16-041 Paramedics	7.00	2.564%	\$ 6,731		\$ 6,731	\$ 1,006	\$ 7,737

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-11-011 City Council

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-16-051 Special Services	1.00	0.366%	\$ 962		\$ 962	\$ 144	\$ 1,105
100-17-021 Current Planning	3.00	1.099%	\$ 2,885		\$ 2,885	\$ 431	\$ 3,316
100-17-022 Advance Planning	3.00	1.099%	\$ 2,885		\$ 2,885	\$ 431	\$ 3,316
100-17-031 Plan Check	3.00	1.099%	\$ 2,885		\$ 2,885	\$ 431	\$ 3,316
100-17-032 Inspection	7.00	2.564%	\$ 6,731		\$ 6,731	\$ 1,006	\$ 7,737
100-17-041 Code Enforcement	2.00	0.733%	\$ 1,923		\$ 1,923	\$ 287	\$ 2,211
100-17-051 Traffic Engineering	2.00	0.733%	\$ 1,923		\$ 1,923	\$ 287	\$ 2,211
100-18-032 Street Repair	11.00	4.029%	\$ 10,577		\$ 10,577	\$ 1,581	\$ 12,158
100-18-034 Traffic Control	2.50	0.916%	\$ 2,404		\$ 2,404	\$ 359	\$ 2,763
100-18-042 Parks Maintenance	1.00	0.366%	\$ 962		\$ 962	\$ 144	\$ 1,105
230-14-091 Prop. A Fund - Transportation	3.00	1.099%	\$ 2,885		\$ 2,885	\$ 431	\$ 3,316
501-18-231 Water Pumping	2.85	1.044%	\$ 2,740		\$ 2,740	\$ 410	\$ 3,150
501-18-251 Water Maintenance	8.50	3.114%	\$ 8,173		\$ 8,173	\$ 1,222	\$ 9,395
502-18-311 Stormwater Fund - Storm Drain Maintenance	1.00	0.366%	\$ 962		\$ 962	\$ 144	\$ 1,105
503-18-321 Wastewater Fund - Sewer Maintenance	3.45	1.264%	\$ 3,317		\$ 3,317	\$ 496	\$ 3,813
510-18-411 Refuse Fund - Refuse Management	1.25	0.458%	\$ 1,202		\$ 1,202	\$ 180	\$ 1,382
520-18-511 Parking Fund - Street Meters & City Lots	1.40	0.513%	\$ 1,346		\$ 1,346	\$ 201	\$ 1,547
521-18-513 County Parking Lots Fund	0.20	0.073%	\$ 192		\$ 192	\$ 29	\$ 221
521-18-514 County Parking Lots Fund	0.20	0.073%	\$ 192		\$ 192	\$ 29	\$ 221
522-18-512 State Pier and Parking Lot Fund	0.40	0.147%	\$ 385		\$ 385	\$ 57	\$ 442
601-13-021 Insurance Reserve Fund - HR	2.00	0.733%	\$ 1,923		\$ 1,923	\$ 287	\$ 2,211
605-12-051 Information Systems Fund - Information Systems	6.00	2.198%	\$ 5,769		\$ 5,769	\$ 862	\$ 6,632
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	3.00	1.099%	\$ 2,885		\$ 2,885	\$ 431	\$ 3,316
615-18-041 Building Maintenance & Operations Fund	5.00	1.832%	\$ 4,808		\$ 4,808	\$ 719	\$ 5,526
Total	273.00	100.000%	\$ 262,503	\$ -	\$ 262,503	\$ 39,236	\$ 301,739

Allocation Basis:

of FTE per Fund / Dept / Division / Program (excl. Treasurer, City Council)

Source of Allocation:

FY 14-15 Budgeted Personnel

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-11-011 City Council

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Administration							
100-11-021 City Mgr	820,818.00	0.801%	\$ 2,102		\$ 2,102	\$ 314	\$ 2,416
100-11-031 City Treasurer	39,047.00	0.038%	\$ 100		\$ 100	\$ 15	\$ 115
100-11-041 City Clerk	809,400.00	0.790%	\$ 2,073		\$ 2,073	\$ 310	\$ 2,383
100-11-051 City Attorney	592,154.00	0.578%	\$ 1,516		\$ 1,516	\$ 227	\$ 1,743
100-12-011 Finance - Admin	1,214,462.00	1.185%	\$ 3,110		\$ 3,110	\$ 465	\$ 3,575
100-12-021 Finance - Accounting	622,756.00	0.608%	\$ 1,595		\$ 1,595	\$ 238	\$ 1,833
100-12-031-034 Finance - Revenue	1,108,730.00	1.082%	\$ 2,839		\$ 2,839	\$ 424	\$ 3,264
100-12-041 Finance - Purchasing	396,802.00	0.387%	\$ 1,016		\$ 1,016	\$ 152	\$ 1,168
100-12-052 GIS	342,223.00	0.334%	\$ 876		\$ 876	\$ 131	\$ 1,007
100-13-011 HR	1,238,160.00	1.208%	\$ 3,171		\$ 3,171	\$ 474	\$ 3,645
100-14-011 Parks & Rec Admin	2,746,816.00	2.680%	\$ 7,034		\$ 7,034	\$ 1,051	\$ 8,086
100-15-011 Police Admin	4,999,332.00	4.877%	\$ 12,803		\$ 12,803	\$ 1,914	\$ 14,716
100-16-011 Fire Admin	2,252,185.00	2.197%	\$ 5,768		\$ 5,768	\$ 862	\$ 6,630
100-17-011 Community Development Admin	776,447.00	0.757%	\$ 1,988		\$ 1,988	\$ 297	\$ 2,286
100-18-011 Public Works Admin	1,531,284.00	1.494%	\$ 3,921		\$ 3,921	\$ 586	\$ 4,508
100-18-021 Civil Engineering	1,284,727.00	1.253%	\$ 3,290		\$ 3,290	\$ 492	\$ 3,782
100-14-021 Recreation Services	1,116,649.00	1.089%	\$ 2,860		\$ 2,860	\$ 427	\$ 3,287
100-14-022 Playground	5,320.00	0.005%	\$ 14		\$ 14	\$ 2	\$ 16
100-14-024 Teen Drop In Center	102,220.00	0.100%	\$ 262		\$ 262	\$ 39	\$ 301
100-14-025 Special Activity Classes	353,482.00	0.345%	\$ 905		\$ 905	\$ 135	\$ 1,041
100-14-026 Special Events	161,920.00	0.158%	\$ 415		\$ 415	\$ 62	\$ 477
100-14-027 Tennis Operations	161,620.00	0.158%	\$ 414		\$ 414	\$ 62	\$ 476
100-14-028 Facility & Parks Reservations	333,438.00	0.325%	\$ 854		\$ 854	\$ 128	\$ 982
100-14-031 Cultural Arts	364,123.00	0.355%	\$ 932		\$ 932	\$ 139	\$ 1,072
100-14-034 Art Classes	216,310.00	0.211%	\$ 554		\$ 554	\$ 83	\$ 637
100-14-036 Concerts In The Park	40,465.00	0.039%	\$ 104		\$ 104	\$ 15	\$ 119
100-14-041 Sports Leagues & Tournaments	324,442.00	0.317%	\$ 831		\$ 831	\$ 124	\$ 955
100-14-042 Sports Classes	494,814.00	0.483%	\$ 1,267		\$ 1,267	\$ 189	\$ 1,457
100-14-043 Swimming Activities	508,498.00	0.496%	\$ 1,302		\$ 1,302	\$ 195	\$ 1,497
100-14-044 Sports & Aquatics Admin	166,507.00	0.162%	\$ 426		\$ 426	\$ 64	\$ 490
100-14-051 Volunteers	146,998.00	0.143%	\$ 376		\$ 376	\$ 56	\$ 433
100-14-061 Older Adult Activities	105,710.00	0.103%	\$ 271		\$ 271	\$ 40	\$ 311
100-14-062 Senior Services	227,631.00	0.222%	\$ 583		\$ 583	\$ 87	\$ 670
100-15-021 Patrol	8,577,940.00	8.368%	\$ 21,967		\$ 21,967	\$ 3,283	\$ 25,251
100-15-031 Investigations	2,615,882.00	2.552%	\$ 6,699		\$ 6,699	\$ 1,001	\$ 7,700
100-15-032 School Resource Officer	24,436.00	0.024%	\$ 63		\$ 63	\$ 9	\$ 72
100-15-041 Technical Support Services	1,295,997.00	1.264%	\$ 3,319		\$ 3,319	\$ 496	\$ 3,815
100-15-042 Communications	1,158,282.00	1.130%	\$ 2,966		\$ 2,966	\$ 443	\$ 3,410

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-11-011 City Council

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
100-15-051 Community Affairs	306,155.00	0.299%	\$ 784		\$ 784	\$ 117	\$ 901
100-15-061 Traffic Safety	1,606,424.00	1.567%	\$ 4,114		\$ 4,114	\$ 615	\$ 4,729
100-15-071 Jail Operations	629,791.00	0.614%	\$ 1,613		\$ 1,613	\$ 241	\$ 1,854
100-15-081 Parking Enforcement	1,669,940.00	1.629%	\$ 4,277		\$ 4,277	\$ 639	\$ 4,916
100-15-091 Animal Control	323,436.00	0.316%	\$ 828		\$ 828	\$ 124	\$ 952
100-16-021 Prevention	733,431.00	0.716%	\$ 1,878		\$ 1,878	\$ 281	\$ 2,159
100-16-023 Arson Investigation	36,800.00	0.036%	\$ 94		\$ 94	\$ 14	\$ 108
100-16-031 Suppression	6,013,123.00	5.866%	\$ 15,399		\$ 15,399	\$ 2,302	\$ 17,701
100-16-041 Paramedics	1,705,259.00	1.664%	\$ 4,367		\$ 4,367	\$ 653	\$ 5,020
100-16-051 Special Services	272,491.00	0.266%	\$ 698		\$ 698	\$ 104	\$ 802
100-16-052 Emergency Preparedness	115,650.00	0.113%	\$ 296		\$ 296	\$ 44	\$ 340
100-16-053 Fire Reserves	128,026.00	0.125%	\$ 328		\$ 328	\$ 49	\$ 377
100-16-054 CERT (Community Emergency Response Team)	21,350.00	0.021%	\$ 55		\$ 55	\$ 8	\$ 63
100-16-055 Communications	54,390.00	0.053%	\$ 139		\$ 139	\$ 21	\$ 160
100-16-056 Public Education	30,200.00	0.029%	\$ 77		\$ 77	\$ 12	\$ 89
100-17-021 Current Planning	484,877.00	0.473%	\$ 1,242		\$ 1,242	\$ 186	\$ 1,427
100-17-022 Advance Planning	539,923.00	0.527%	\$ 1,383		\$ 1,383	\$ 207	\$ 1,589
100-17-031 Plan Check	834,283.00	0.814%	\$ 2,137		\$ 2,137	\$ 319	\$ 2,456
100-17-032 Inspection	886,757.00	0.865%	\$ 2,271		\$ 2,271	\$ 339	\$ 2,610
100-17-041 Code Enforcement	231,737.00	0.226%	\$ 593		\$ 593	\$ 89	\$ 682
100-17-051 Traffic Engineering	350,011.00	0.341%	\$ 896		\$ 896	\$ 134	\$ 1,030
100-18-031 Street Maintenance	3,360.00	0.003%	\$ 9		\$ 9	\$ 1	\$ 10
100-18-032 Street Repair	2,150,685.00	2.098%	\$ 5,508		\$ 5,508	\$ 823	\$ 6,331
100-18-034 Traffic Control	392,003.00	0.382%	\$ 1,004		\$ 1,004	\$ 150	\$ 1,154
100-18-042 Parks Maintenance	1,073,367.00	1.047%	\$ 2,749		\$ 2,749	\$ 411	\$ 3,160
100-18-043 School District Maintenance	399,736.00	0.390%	\$ 1,024		\$ 1,024	\$ 153	\$ 1,177
201-18-111 Street Lighting & Landscape Fund - Street Lighting	434,701.00	0.424%	\$ 1,113		\$ 1,113	\$ 166	\$ 1,280
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	5,059.00	0.005%	\$ 13		\$ 13	\$ 2	\$ 15
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	211,399.00	0.206%	\$ 541		\$ 541	\$ 81	\$ 622
205-18-032 Streets, Highways & Sidewalks - Street Repair	1,715,000.00	1.673%	\$ 4,392		\$ 4,392	\$ 656	\$ 5,048
210-15-201 Asset Forfeiture Fund - Treasury Regional	142,023.00	0.139%	\$ 364		\$ 364	\$ 54	\$ 418
210-15-203 Asset Forfeiture Fund - DOJ Regional	27,000.00	0.026%	\$ 69		\$ 69	\$ 10	\$ 79
211-15-302 Police Safety Grants Fund - State SLES Grant	105,000.00	0.102%	\$ 269		\$ 269	\$ 40	\$ 309
230-14-091 Prop. A Fund - Transportation	804,307.00	0.785%	\$ 2,060		\$ 2,060	\$ 308	\$ 2,368
231-18-021 Prop. C Fund - Civil Engineering	5,895,200.00	5.751%	\$ 15,097		\$ 15,097	\$ 2,257	\$ 17,354
232-18-091 AB 2766 Air Quality Fund - Transportation	155,068.00	0.151%	\$ 397		\$ 397	\$ 59	\$ 456
233-18-032 Measure R - Street Repair	335,000.00	0.327%	\$ 858		\$ 858	\$ 128	\$ 986
401-11-021 Capital Improvement Fund - City Manager	265,000.00	0.259%	\$ 679		\$ 679	\$ 101	\$ 780
401-12-011 Capital Improvement Fund - City Council	4,792.00	0.005%	\$ 12		\$ 12	\$ 2	\$ 14
401-14-011 Capital Improvement Fund - Parks & Rec Admin	135,000.00	0.132%	\$ 346		\$ 346	\$ 52	\$ 397
401-15-011 Capital Improvement Fund - Police Admin	388,332.00	0.379%	\$ 994		\$ 994	\$ 149	\$ 1,143

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-11-011 City Council

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
401-16-011 Capital Improvement Fund - Fire Admin	858,331.00	0.837%	\$ 2,198		\$ 2,198	\$ 329	\$ 2,527
401-18-021 Capital Improvement Fund - Civil Engineering	925,600.00	0.903%	\$ 2,370		\$ 2,370	\$ 354	\$ 2,725
401-18-032 Capital Improvement Fund - Street Repair	348,000.00	0.339%	\$ 891		\$ 891	\$ 133	\$ 1,024
501-18-211 Water Administration	6,053,746.00	5.906%	\$ 15,503		\$ 15,503	\$ 2,317	\$ 17,820
501-18-221 Water Source Of Supply	13,000.00	0.013%	\$ 33		\$ 33	\$ 5	\$ 38
501-18-231 Water Pumping	1,355,885.00	1.323%	\$ 3,472		\$ 3,472	\$ 519	\$ 3,991
501-18-241 Water Treatment	87,199.00	0.085%	\$ 223		\$ 223	\$ 33	\$ 257
501-18-251 Water Maintenance	1,248,220.00	1.218%	\$ 3,197		\$ 3,197	\$ 478	\$ 3,674
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,215,651.00	1.186%	\$ 3,113		\$ 3,113	\$ 465	\$ 3,578
503-18-321 Wastewater Fund - Sewer Maintenance	1,919,373.00	1.872%	\$ 4,915		\$ 4,915	\$ 735	\$ 5,650
510-18-411 Refuse Fund - Refuse Management	784,371.00	0.765%	\$ 2,009		\$ 2,009	\$ 300	\$ 2,309
520-18-511 Parking Fund - Street Meters & City Lots	2,538,942.00	2.477%	\$ 6,502		\$ 6,502	\$ 972	\$ 7,474
521-18-513 County Parking Lots Fund	174,529.00	0.170%	\$ 447		\$ 447	\$ 67	\$ 514
521-18-514 County Parking Lots Fund	470,277.00	0.459%	\$ 1,204		\$ 1,204	\$ 180	\$ 1,384
522-18-512 State Pier and Parking Lot Fund	1,517,752.00	1.481%	\$ 3,887		\$ 3,887	\$ 581	\$ 4,468
601-13-021 Insurance Reserve Fund - HR	370,666.00	0.362%	\$ 949		\$ 949	\$ 142	\$ 1,091
601-13-022 Liability	1,443,486.00	1.408%	\$ 3,697		\$ 3,697	\$ 553	\$ 4,249
601-13-023 Workers Compensation	2,888,593.00	2.818%	\$ 7,397		\$ 7,397	\$ 1,106	\$ 8,503
605-12-051 Information Systems Fund - Information Systems	2,685,985.00	2.620%	\$ 6,879		\$ 6,879	\$ 1,028	\$ 7,907
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,018,958.00	0.994%	\$ 2,609		\$ 2,609	\$ 390	\$ 2,999
610-18-621 Fleet Mgmt Fund - Fleet Replacement	815,312.00	0.795%	\$ 2,088		\$ 2,088	\$ 312	\$ 2,400
615-12-042 Building Maintenance & Operations Fund - Warehouse	222,545.00	0.217%	\$ 570		\$ 570	\$ 85	\$ 655
615-18-041 Building Maintenance & Operations Fund	1,466,804.00	1.431%	\$ 3,756		\$ 3,756	\$ 561	\$ 4,318
710-18-021 Special Assessment Redemption Fund - Civil Engineering	953,389.00	0.930%	\$ 2,442		\$ 2,442	\$ 365	\$ 2,806
801-12-011 Pension Trust Fund - City Council	233,220.00	0.228%	\$ 597		\$ 597	\$ 89	\$ 687
Total	102,503,947.00	100.000%	\$ 262,503	\$ -	\$ 262,503	\$ 39,236	\$ 301,739

Allocation Basis:

Budgeted Expenditures per Fund / Dept / Division / Program (Excl. City Council)

Source of Allocation:

FY 14-15 Adopted Budget

ALLOCATION SUMMARY

100-11-011 City Council

	<u>Management</u>	<u>Administration</u>	<u>Total</u>
100-11-021 City Mgr	\$ 3,316	\$ 2,416	\$ 5,732
100-11-031 City Treasurer	\$ -	\$ 115	\$ 115
100-11-041 City Clerk	\$ 3,316	\$ 2,383	\$ 5,698
100-11-051 City Attorney	\$ 1,105	\$ 1,743	\$ 2,848
100-12-011 Finance - Admin	\$ 3,316	\$ 3,575	\$ 6,891
100-12-021 Finance - Accounting	\$ 4,421	\$ 1,833	\$ 6,254
100-12-031-034 Finance - Revenue	\$ 7,737	\$ 3,264	\$ 11,001
100-12-041 Finance - Purchasing	\$ 3,316	\$ 1,168	\$ 4,484
100-12-052 GIS	\$ 2,211	\$ 1,007	\$ 3,218
100-13-011 HR	\$ 4,421	\$ 3,645	\$ 8,066
100-14-011 Parks & Rec Admin	\$ 5,526	\$ 8,086	\$ 13,612
100-15-011 Police Admin	\$ 9,726	\$ 14,716	\$ 24,443
100-16-011 Fire Admin	\$ 2,432	\$ 6,630	\$ 9,061
100-17-011 Community Development Admin	\$ 2,211	\$ 2,286	\$ 4,496
100-18-011 Public Works Admin	\$ 7,461	\$ 4,508	\$ 11,968
100-18-021 Civil Engineering	\$ 8,290	\$ 3,782	\$ 12,071
100-14-021 Recreation Services	\$ 3,316	\$ 3,287	\$ 6,603
100-14-022 Playground	\$ -	\$ 16	\$ 16
100-14-024 Teen Drop In Center	\$ -	\$ 301	\$ 301
100-14-025 Special Activity Classes	\$ 818	\$ 1,041	\$ 1,858
100-14-026 Special Events	\$ -	\$ 477	\$ 477
100-14-027 Tennis Operations	\$ -	\$ 476	\$ 476
100-14-028 Facility & Parks Reservations	\$ 1,658	\$ 982	\$ 2,639
100-14-031 Cultural Arts	\$ 2,211	\$ 1,072	\$ 3,282
100-14-034 Art Classes	\$ 265	\$ 637	\$ 902
100-14-036 Concerts In The Park	\$ -	\$ 119	\$ 119
100-14-041 Sports Leagues & Tournaments	\$ 44	\$ 955	\$ 999
100-14-042 Sports Classes	\$ 1,724	\$ 1,457	\$ 3,181
100-14-043 Swimming Activities	\$ 951	\$ 1,497	\$ 2,447
100-14-044 Sports & Aquatics Admin	\$ 1,105	\$ 490	\$ 1,595

ALLOCATION SUMMARY

100-11-011 City Council

	<u>Management</u>	<u>Administration</u>	<u>Total</u>
100-14-051 Volunteers	\$ 1,105	\$ 433	\$ 1,538
100-14-061 Older Adult Activities	\$ 66	\$ 311	\$ 377
100-14-062 Senior Services	\$ 1,105	\$ 670	\$ 1,775
100-15-021 Patrol	\$ 44,211	\$ 25,251	\$ 69,462
100-15-031 Investigations	\$ 15,474	\$ 7,700	\$ 23,174
100-15-032 School Resource Officer	\$ -	\$ 72	\$ 72
100-15-041 Technical Support Services	\$ 13,263	\$ 3,815	\$ 17,078
100-15-042 Communications	\$ -	\$ 3,410	\$ 3,410
100-15-051 Community Affairs	\$ 1,105	\$ 901	\$ 2,006
100-15-061 Traffic Safety	\$ 6,632	\$ 4,729	\$ 11,360
100-15-071 Jail Operations	\$ 6,632	\$ 1,854	\$ 8,486
100-15-081 Parking Enforcement	\$ 15,474	\$ 4,916	\$ 20,390
100-15-091 Animal Control	\$ 3,316	\$ 952	\$ 4,268
100-16-021 Prevention	\$ 2,211	\$ 2,159	\$ 4,370
100-16-023 Arson Investigation	\$ -	\$ 108	\$ 108
100-16-031 Suppression	\$ 21,000	\$ 17,701	\$ 38,701
100-16-041 Paramedics	\$ 7,737	\$ 5,020	\$ 12,757
100-16-051 Special Services	\$ 1,105	\$ 802	\$ 1,907
100-16-052 Emergency Preparedness	\$ -	\$ 340	\$ 340
100-16-053 Fire Reserves	\$ -	\$ 377	\$ 377
100-16-054 CERT (Community Emergency Response Team)	\$ -	\$ 63	\$ 63
100-16-055 Communications	\$ -	\$ 160	\$ 160
100-16-056 Public Education	\$ -	\$ 89	\$ 89
100-17-021 Current Planning	\$ 3,316	\$ 1,427	\$ 4,743
100-17-022 Advance Planning	\$ 3,316	\$ 1,589	\$ 4,905
100-17-031 Plan Check	\$ 3,316	\$ 2,456	\$ 5,772
100-17-032 Inspection	\$ 7,737	\$ 2,610	\$ 10,347
100-17-041 Code Enforcement	\$ 2,211	\$ 682	\$ 2,893
100-17-051 Traffic Engineering	\$ 2,211	\$ 1,030	\$ 3,241
100-18-031 Street Maintenance	\$ -	\$ 10	\$ 10

ALLOCATION SUMMARY

100-11-011 City Council

	<u>Management</u>	<u>Administration</u>	<u>Total</u>
100-18-032 Street Repair	\$ 12,158	\$ 6,331	\$ 18,489
100-18-034 Traffic Control	\$ 2,763	\$ 1,154	\$ 3,917
100-18-042 Parks Maintenance	\$ 1,105	\$ 3,160	\$ 4,265
100-18-043 School District Maintenance	\$ -	\$ 1,177	\$ 1,177
201-18-111 Street Lighting & Landscape Fund - Street Lighting	\$ -	\$ 1,280	\$ 1,280
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	\$ -	\$ 15	\$ 15
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	\$ -	\$ 622	\$ 622
205-18-032 Streets, Highways & Sidewalks - Street Repair	\$ -	\$ 5,048	\$ 5,048
210-15-201 Asset Forfeiture Fund - Treasury Regional	\$ -	\$ 418	\$ 418
210-15-203 Asset Forfeiture Fund - DOJ Regional	\$ -	\$ 79	\$ 79
211-15-302 Police Safety Grants Fund - State SLES Grant	\$ -	\$ 309	\$ 309
230-14-091 Prop. A Fund - Transportation	\$ 3,316	\$ 2,368	\$ 5,683
231-18-021 Prop. C Fund - Civil Engineering	\$ -	\$ 17,354	\$ 17,354
232-18-091 AB 2766 Air Quality Fund - Transportation	\$ -	\$ 456	\$ 456
233-18-032 Measure R - Street Repair	\$ -	\$ 986	\$ 986
401-11-021 Capital Improvement Fund - City Manager	\$ -	\$ 780	\$ 780
401-12-011 Capital Improvement Fund - City Council	\$ -	\$ 14	\$ 14
401-14-011 Capital Improvement Fund - Parks & Rec Admin	\$ -	\$ 397	\$ 397
401-15-011 Capital Improvement Fund - Police Admin	\$ -	\$ 1,143	\$ 1,143
401-16-011 Capital Improvement Fund - Fire Admin	\$ -	\$ 2,527	\$ 2,527
401-18-021 Capital Improvement Fund - Civil Engineering	\$ -	\$ 2,725	\$ 2,725
401-18-032 Capital Improvement Fund - Street Repair	\$ -	\$ 1,024	\$ 1,024
501-18-211 Water Administration	\$ -	\$ 17,820	\$ 17,820
501-18-221 Water Source Of Supply	\$ -	\$ 38	\$ 38
501-18-231 Water Pumping	\$ 3,150	\$ 3,991	\$ 7,141
501-18-241 Water Treatment	\$ -	\$ 257	\$ 257
501-18-251 Water Maintenance	\$ 9,395	\$ 3,674	\$ 13,069
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 1,105	\$ 3,578	\$ 4,684
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 3,813	\$ 5,650	\$ 9,463
510-18-411 Refuse Fund - Refuse Management	\$ 1,382	\$ 2,309	\$ 3,691

ALLOCATION SUMMARY

100-11-011 City Council

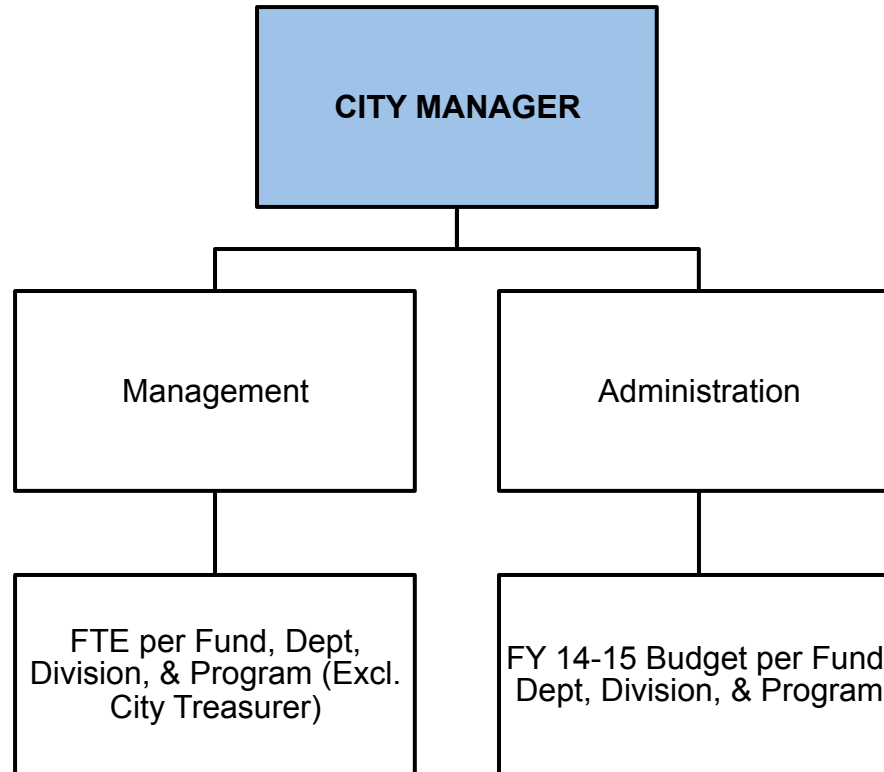
	<u>Management</u>	<u>Administration</u>	<u>Total</u>
520-18-511 Parking Fund - Street Meters & City Lots	\$ 1,547	\$ 7,474	\$ 9,021
521-18-513 County Parking Lots Fund	\$ 221	\$ 514	\$ 735
521-18-514 County Parking Lots Fund	\$ 221	\$ 1,384	\$ 1,605
522-18-512 State Pier and Parking Lot Fund	\$ 442	\$ 4,468	\$ 4,910
601-13-021 Insurance Reserve Fund - HR	\$ 2,211	\$ 1,091	\$ 3,302
601-13-022 Liability	\$ -	\$ 4,249	\$ 4,249
601-13-023 Workers Compensation	\$ -	\$ 8,503	\$ 8,503
605-12-051 Information Systems Fund - Information Systems	\$ 6,632	\$ 7,907	\$ 14,538
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ 3,316	\$ 2,999	\$ 6,315
610-18-621 Fleet Mgmt Fund - Fleet Replacement	\$ -	\$ 2,400	\$ 2,400
615-12-042 Building Maintenance & Operations Fund - Warehouse	\$ -	\$ 655	\$ 655
615-18-041 Building Maintenance & Operations Fund	\$ 5,526	\$ 4,318	\$ 9,844
710-18-021 Special Assessment Redemption Fund - Civil Engineering	\$ -	\$ 2,806	\$ 2,806
801-12-011 Pension Trust Fund - City Council	\$ -	\$ 687	\$ 687
Total	\$ 301,739	\$ 301,739	\$ 603,478

(3) City Manager

The City Manager's office is responsible for the oversight of all City operations ranging from budget and purchasing to personnel matters and the delivery of public services. The City Manager works with all departments to develop policy recommendations and responds to City Council directives. City Manager costs are allocated to Receiving Departments, as follows:

- **Management** – represents managerial support and guidance provided to all City staff. This function is allocated based on the number of full-time employees (FTE) per Fund, Dept., Division, and Program, excluding City Treasurer.
- **Administration** – represents administrative support and guidance provided to City Departments and Programs. This function is allocated based on FY 14-15 budgeted expenditures per Fund, Dept., Division, and Program.

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:



(3.1) City Manager Detail Reports

The following pages 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

100-11-021 City Mgr

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 820,818		\$ 820,818
Total Deductions	\$ -		\$ -
Incoming Costs			
-- Building Replacement	\$ 81,150	\$ -	\$ 81,150
100-11-011 City Council	\$ 4,987	\$ 745	\$ 5,732
100-11-021 City Mgr		\$ 8,510	\$ 8,510
100-11-031 City Treasurer		\$ 860	\$ 860
100-11-041 City Clerk		\$ 24,115	\$ 24,115
100-11-051 City Attorney		\$ 4,844	\$ 4,844
100-12-011 Finance - Admin		\$ 9,897	\$ 9,897
100-12-021 Finance - Accounting		\$ 22,817	\$ 22,817
100-12-031-034 Finance - Revenue		\$ 10,389	\$ 10,389
100-12-041 Finance - Purchasing		\$ 10,839	\$ 10,839
100-12-052 GIS		\$ 8,695	\$ 8,695
100-13-011 HR		\$ 18,189	\$ 18,189
Total Incoming Costs	<u>\$ 86,136</u>	<u>\$ 119,900</u>	<u>\$ 206,036</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 906,954</u>	<u>\$ 119,900</u>	<u>\$ 1,026,854</u>

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

DEPARTMENTAL EXPENSE DETAIL

100-11-021 City Mgr

Expense Type	\$	General Admin	Management	Administration
Personnel				
Salaries & Wages	\$ 514,310	\$ -	\$ 257,155	\$ 257,155
Fringe Benefits	\$ 154,080	\$ -	\$ 77,040	\$ 77,040
Subtotal Personnel Cost	\$ 668,390	\$ -	\$ 334,195	\$ 334,195
Operating Services & Supplies				
Contract & Professional Services	\$ 30,840	\$ -	\$ 15,420	\$ 15,420
Materials & Services	\$ 37,300	\$ -	\$ 18,650	\$ 18,650
Utilities	\$ 2,300	\$ -	\$ 1,150	\$ 1,150
Internal Service Charges	\$ 81,988	\$ -	\$ 40,994	\$ 40,994
Subtotal Operating Cost	\$ 152,428	\$ -	\$ 76,214	\$ 76,214
DEPARTMENTAL EXPENDITURES	\$ 820,818	\$ -	\$ 410,409	\$ 410,409
Disallowed Costs				
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -
Cost Adjustments				
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 820,818	\$ -	\$ 410,409	\$ 410,409
First Allocation				
Incoming - All Others	\$ 86,136	\$ -	\$ 43,068	\$ 43,068
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 906,954	\$ -	\$ 453,477	\$ 453,477
Second Allocation				
Incoming - All Others	\$ 119,900	\$ -	\$ 59,950	\$ 59,950
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 119,900	\$ -	\$ 59,950.11	\$ 59,950.11
TOTAL ALLOCATED	\$ 1,026,854	\$ -	\$ 513,427	\$ 513,427

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-11-021 City Mgr

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Management							
100-11-011 City Council	5.00	1.799%	\$ 8,156		\$ 8,156		\$ 8,156
100-11-021 City Mgr	3.00	1.079%	\$ 4,894		\$ 4,894		\$ 4,894
100-11-041 City Clerk	3.00	1.079%	\$ 4,894		\$ 4,894	\$ 666	\$ 5,560
100-11-051 City Attorney	1.00	0.360%	\$ 1,631		\$ 1,631	\$ 222	\$ 1,853
100-12-011 Finance - Admin	3.00	1.079%	\$ 4,894		\$ 4,894	\$ 666	\$ 5,560
100-12-021 Finance - Accounting	4.00	1.439%	\$ 6,525		\$ 6,525	\$ 888	\$ 7,413
100-12-031-034 Finance - Revenue	7.00	2.518%	\$ 11,418		\$ 11,418	\$ 1,554	\$ 12,973
100-12-041 Finance - Purchasing	3.00	1.079%	\$ 4,894		\$ 4,894	\$ 666	\$ 5,560
100-12-052 GIS	2.00	0.719%	\$ 3,262		\$ 3,262	\$ 444	\$ 3,707
100-13-011 HR	4.00	1.439%	\$ 6,525		\$ 6,525	\$ 888	\$ 7,413
100-14-011 Parks & Rec Admin	5.00	1.799%	\$ 8,156		\$ 8,156	\$ 1,110	\$ 9,266
100-15-011 Police Admin	8.80	3.165%	\$ 14,355		\$ 14,355	\$ 1,954	\$ 16,309
100-16-011 Fire Admin	2.20	0.791%	\$ 3,589		\$ 3,589	\$ 488	\$ 4,077
100-17-011 Community Development Admin	2.00	0.719%	\$ 3,262		\$ 3,262	\$ 444	\$ 3,707
100-18-011 Public Works Admin	6.75	2.428%	\$ 11,011		\$ 11,011	\$ 1,499	\$ 12,509
100-18-021 Civil Engineering	7.50	2.698%	\$ 12,234		\$ 12,234	\$ 1,665	\$ 13,899
100-14-021 Recreation Services	3.00	1.079%	\$ 4,894		\$ 4,894	\$ 666	\$ 5,560
100-14-025 Special Activity Classes	0.74	0.266%	\$ 1,207		\$ 1,207	\$ 164	\$ 1,371
100-14-028 Facility & Parks Reservations	1.50	0.540%	\$ 2,447		\$ 2,447	\$ 333	\$ 2,780
100-14-031 Cultural Arts	2.00	0.719%	\$ 3,262		\$ 3,262	\$ 444	\$ 3,707
100-14-034 Art Classes	0.24	0.086%	\$ 391		\$ 391	\$ 53	\$ 445
100-14-041 Sports Leagues & Tournaments	0.04	0.014%	\$ 65		\$ 65	\$ 9	\$ 74
100-14-042 Sports Classes	1.56	0.561%	\$ 2,545		\$ 2,545	\$ 346	\$ 2,891
100-14-043 Swimming Activities	0.86	0.309%	\$ 1,403		\$ 1,403	\$ 191	\$ 1,594
100-14-044 Sports & Aquatics Admin	1.00	0.360%	\$ 1,631		\$ 1,631	\$ 222	\$ 1,853
100-14-051 Volunteers	1.00	0.360%	\$ 1,631		\$ 1,631	\$ 222	\$ 1,853
100-14-061 Older Adult Activities	0.06	0.022%	\$ 98		\$ 98	\$ 13	\$ 111
100-14-062 Senior Services	1.00	0.360%	\$ 1,631		\$ 1,631	\$ 222	\$ 1,853
100-15-021 Patrol	40.00	14.388%	\$ 65,249		\$ 65,249	\$ 8,881	\$ 74,130
100-15-031 Investigations	14.00	5.036%	\$ 22,837		\$ 22,837	\$ 3,109	\$ 25,946
100-15-041 Technical Support Services	12.00	4.317%	\$ 19,575		\$ 19,575	\$ 2,664	\$ 22,239
100-15-051 Community Affairs	1.00	0.360%	\$ 1,631		\$ 1,631	\$ 222	\$ 1,853
100-15-061 Traffic Safety	6.00	2.158%	\$ 9,787		\$ 9,787	\$ 1,332	\$ 11,120
100-15-071 Jail Operations	6.00	2.158%	\$ 9,787		\$ 9,787	\$ 1,332	\$ 11,120
100-15-081 Parking Enforcement	14.00	5.036%	\$ 22,837		\$ 22,837	\$ 3,109	\$ 25,946
100-15-091 Animal Control	3.00	1.079%	\$ 4,894		\$ 4,894	\$ 666	\$ 5,560
100-16-021 Prevention	2.00	0.719%	\$ 3,262		\$ 3,262	\$ 444	\$ 3,707
100-16-031 Suppression	19.00	6.835%	\$ 30,993		\$ 30,993	\$ 4,219	\$ 35,212

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-11-021 City Mgr

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-16-041 Paramedics	7.00	2.518%	\$ 11,418		\$ 11,418	\$ 1,554	\$ 12,973
100-16-051 Special Services	1.00	0.360%	\$ 1,631		\$ 1,631	\$ 222	\$ 1,853
100-17-021 Current Planning	3.00	1.079%	\$ 4,894		\$ 4,894	\$ 666	\$ 5,560
100-17-022 Advance Planning	3.00	1.079%	\$ 4,894		\$ 4,894	\$ 666	\$ 5,560
100-17-031 Plan Check	3.00	1.079%	\$ 4,894		\$ 4,894	\$ 666	\$ 5,560
100-17-032 Inspection	7.00	2.518%	\$ 11,418		\$ 11,418	\$ 1,554	\$ 12,973
100-17-041 Code Enforcement	2.00	0.719%	\$ 3,262		\$ 3,262	\$ 444	\$ 3,707
100-17-051 Traffic Engineering	2.00	0.719%	\$ 3,262		\$ 3,262	\$ 444	\$ 3,707
100-18-032 Street Repair	11.00	3.957%	\$ 17,943		\$ 17,943	\$ 2,442	\$ 20,386
100-18-034 Traffic Control	2.50	0.899%	\$ 4,078		\$ 4,078	\$ 555	\$ 4,633
100-18-042 Parks Maintenance	1.00	0.360%	\$ 1,631		\$ 1,631	\$ 222	\$ 1,853
230-14-091 Prop. A Fund - Transportation	3.00	1.079%	\$ 4,894		\$ 4,894	\$ 666	\$ 5,560
501-18-231 Water Pumping	2.85	1.025%	\$ 4,649		\$ 4,649	\$ 633	\$ 5,282
501-18-251 Water Maintenance	8.50	3.058%	\$ 13,865		\$ 13,865	\$ 1,887	\$ 15,753
502-18-311 Stormwater Fund - Storm Drain Maintenance	1.00	0.360%	\$ 1,631		\$ 1,631	\$ 222	\$ 1,853
503-18-321 Wastewater Fund - Sewer Maintenance	3.45	1.241%	\$ 5,628		\$ 5,628	\$ 766	\$ 6,394
510-18-411 Refuse Fund - Refuse Management	1.25	0.450%	\$ 2,039		\$ 2,039	\$ 278	\$ 2,317
520-18-511 Parking Fund - Street Meters & City Lots	1.40	0.504%	\$ 2,284		\$ 2,284	\$ 311	\$ 2,595
521-18-513 County Parking Lots Fund	0.20	0.072%	\$ 326		\$ 326	\$ 44	\$ 371
521-18-514 County Parking Lots Fund	0.20	0.072%	\$ 326		\$ 326	\$ 44	\$ 371
522-18-512 State Pier and Parking Lot Fund	0.40	0.144%	\$ 652		\$ 652	\$ 89	\$ 741
601-13-021 Insurance Reserve Fund - HR	2.00	0.719%	\$ 3,262		\$ 3,262	\$ 444	\$ 3,707
605-12-051 Information Systems Fund - Information Systems	6.00	2.158%	\$ 9,787		\$ 9,787	\$ 1,332	\$ 11,120
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	3.00	1.079%	\$ 4,894		\$ 4,894	\$ 666	\$ 5,560
615-18-041 Building Maintenance & Operations Fund	5.00	1.799%	\$ 8,156		\$ 8,156	\$ 1,110	\$ 9,266
Total	278.00	100.000%	\$ 453,477	\$ -	\$ 453,477	\$ 59,950	\$ 513,427

Allocation Basis:

of FTE per Fund / Dept / Division / Program (Excl. Treasurer)

Source of Allocation:

FY 14-15 Budgeted Personnel

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-11-021 City Mgr

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Administration							
100-11-011 City Council	419,973.00	0.408%	\$ 1,850		\$ 1,850		\$ 1,850
100-11-021 City Mgr	820,818.00	0.797%	\$ 3,616		\$ 3,616		\$ 3,616
100-11-031 City Treasurer	39,047.00	0.038%	\$ 172		\$ 172	\$ 23	\$ 195
100-11-041 City Clerk	809,400.00	0.786%	\$ 3,566		\$ 3,566	\$ 477	\$ 4,043
100-11-051 City Attorney	592,154.00	0.575%	\$ 2,609		\$ 2,609	\$ 349	\$ 2,958
100-12-011 Finance - Admin	1,214,462.00	1.180%	\$ 5,351		\$ 5,351	\$ 716	\$ 6,067
100-12-021 Finance - Accounting	622,756.00	0.605%	\$ 2,744		\$ 2,744	\$ 367	\$ 3,111
100-12-031-034 Finance - Revenue	1,108,730.00	1.077%	\$ 4,885		\$ 4,885	\$ 654	\$ 5,539
100-12-041 Finance - Purchasing	396,802.00	0.386%	\$ 1,748		\$ 1,748	\$ 234	\$ 1,982
100-12-052 GIS	342,223.00	0.333%	\$ 1,508		\$ 1,508	\$ 202	\$ 1,710
100-13-011 HR	1,238,160.00	1.203%	\$ 5,455		\$ 5,455	\$ 730	\$ 6,185
100-14-011 Parks & Rec Admin	2,746,816.00	2.669%	\$ 12,102		\$ 12,102	\$ 1,619	\$ 13,722
100-15-011 Police Admin	4,999,332.00	4.857%	\$ 22,027		\$ 22,027	\$ 2,947	\$ 24,974
100-16-011 Fire Admin	2,252,185.00	2.188%	\$ 9,923		\$ 9,923	\$ 1,328	\$ 11,251
100-17-011 Community Development Admin	776,447.00	0.754%	\$ 3,421		\$ 3,421	\$ 458	\$ 3,879
100-18-011 Public Works Admin	1,531,284.00	1.488%	\$ 6,747		\$ 6,747	\$ 903	\$ 7,650
100-18-021 Civil Engineering	1,284,727.00	1.248%	\$ 5,660		\$ 5,660	\$ 757	\$ 6,418
100-14-021 Recreation Services	1,116,649.00	1.085%	\$ 4,920		\$ 4,920	\$ 658	\$ 5,578
100-14-022 Playground	5,320.00	0.005%	\$ 23		\$ 23	\$ 3	\$ 27
100-14-024 Teen Drop In Center	102,220.00	0.099%	\$ 450		\$ 450	\$ 60	\$ 511
100-14-025 Special Activity Classes	353,482.00	0.343%	\$ 1,557		\$ 1,557	\$ 208	\$ 1,766
100-14-026 Special Events	161,920.00	0.157%	\$ 713		\$ 713	\$ 95	\$ 809
100-14-027 Tennis Operations	161,620.00	0.157%	\$ 712		\$ 712	\$ 95	\$ 807
100-14-028 Facility & Parks Reservations	333,438.00	0.324%	\$ 1,469		\$ 1,469	\$ 197	\$ 1,666
100-14-031 Cultural Arts	364,123.00	0.354%	\$ 1,604		\$ 1,604	\$ 215	\$ 1,819
100-14-034 Art Classes	216,310.00	0.210%	\$ 953		\$ 953	\$ 128	\$ 1,081
100-14-036 Concerts In The Park	40,465.00	0.039%	\$ 178		\$ 178	\$ 24	\$ 202
100-14-041 Sports Leagues & Tournaments	324,442.00	0.315%	\$ 1,429		\$ 1,429	\$ 191	\$ 1,621
100-14-042 Sports Classes	494,814.00	0.481%	\$ 2,180		\$ 2,180	\$ 292	\$ 2,472
100-14-043 Swimming Activities	508,498.00	0.494%	\$ 2,240		\$ 2,240	\$ 300	\$ 2,540
100-14-044 Sports & Aquatics Admin	166,507.00	0.162%	\$ 734		\$ 734	\$ 98	\$ 832
100-14-051 Volunteers	146,998.00	0.143%	\$ 648		\$ 648	\$ 87	\$ 734
100-14-061 Older Adult Activities	105,710.00	0.103%	\$ 466		\$ 466	\$ 62	\$ 528
100-14-062 Senior Services	227,631.00	0.221%	\$ 1,003		\$ 1,003	\$ 134	\$ 1,137
100-15-021 Patrol	8,577,940.00	8.334%	\$ 37,794		\$ 37,794	\$ 5,057	\$ 42,851
100-15-031 Investigations	2,615,882.00	2.542%	\$ 11,525		\$ 11,525	\$ 1,542	\$ 13,068
100-15-032 School Resource Officer	24,436.00	0.024%	\$ 108		\$ 108	\$ 14	\$ 122
100-15-041 Technical Support Services	1,295,997.00	1.259%	\$ 5,710		\$ 5,710	\$ 764	\$ 6,474

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-11-021 City Mgr

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
100-15-042 Communications	1,158,282.00	1.125%	\$ 5,103		\$ 5,103	\$ 683	\$ 5,786
100-15-051 Community Affairs	306,155.00	0.297%	\$ 1,349		\$ 1,349	\$ 181	\$ 1,529
100-15-061 Traffic Safety	1,606,424.00	1.561%	\$ 7,078		\$ 7,078	\$ 947	\$ 8,025
100-15-071 Jail Operations	629,791.00	0.612%	\$ 2,775		\$ 2,775	\$ 371	\$ 3,146
100-15-081 Parking Enforcement	1,669,940.00	1.622%	\$ 7,358		\$ 7,358	\$ 985	\$ 8,342
100-15-091 Animal Control	323,436.00	0.314%	\$ 1,425		\$ 1,425	\$ 191	\$ 1,616
100-16-021 Prevention	733,431.00	0.713%	\$ 3,231		\$ 3,231	\$ 432	\$ 3,664
100-16-023 Arson Investiation	36,800.00	0.036%	\$ 162		\$ 162	\$ 22	\$ 184
100-16-031 Suppression	6,013,123.00	5.842%	\$ 26,493		\$ 26,493	\$ 3,545	\$ 30,039
100-16-041 Paramedics	1,705,259.00	1.657%	\$ 7,513		\$ 7,513	\$ 1,005	\$ 8,519
100-16-051 Special Services	272,491.00	0.265%	\$ 1,201		\$ 1,201	\$ 161	\$ 1,361
100-16-052 Emergency Preparedness	115,650.00	0.112%	\$ 510		\$ 510	\$ 68	\$ 578
100-16-053 Fire Reserves	128,026.00	0.124%	\$ 564		\$ 564	\$ 75	\$ 640
100-16-054 CERT (Community Emergency Response Team)	21,350.00	0.021%	\$ 94		\$ 94	\$ 13	\$ 107
100-16-055 Communications	54,390.00	0.053%	\$ 240		\$ 240	\$ 32	\$ 272
100-16-056 Public Education	30,200.00	0.029%	\$ 133		\$ 133	\$ 18	\$ 151
100-17-021 Current Planning	484,877.00	0.471%	\$ 2,136		\$ 2,136	\$ 286	\$ 2,422
100-17-022 Advance Planning	539,923.00	0.525%	\$ 2,379		\$ 2,379	\$ 318	\$ 2,697
100-17-031 Plan Check	834,283.00	0.811%	\$ 3,676		\$ 3,676	\$ 492	\$ 4,168
100-17-032 Inspection	886,757.00	0.862%	\$ 3,907		\$ 3,907	\$ 523	\$ 4,430
100-17-041 Code Enforcement	231,737.00	0.225%	\$ 1,021		\$ 1,021	\$ 137	\$ 1,158
100-17-051 Traffic Engineering	350,011.00	0.340%	\$ 1,542		\$ 1,542	\$ 206	\$ 1,748
100-18-031 Street Maintenance	3,360.00	0.003%	\$ 15		\$ 15	\$ 2	\$ 17
100-18-032 Street Repair	2,150,685.00	2.090%	\$ 9,476		\$ 9,476	\$ 1,268	\$ 10,744
100-18-034 Traffic Control	392,003.00	0.381%	\$ 1,727		\$ 1,727	\$ 231	\$ 1,958
100-18-042 Parks Maintenance	1,073,367.00	1.043%	\$ 4,729		\$ 4,729	\$ 633	\$ 5,362
100-18-043 School District Maintenance	399,736.00	0.388%	\$ 1,761		\$ 1,761	\$ 236	\$ 1,997
201-18-111 Street Lighing & Landscape Fund - Street Lighting	434,701.00	0.422%	\$ 1,915		\$ 1,915	\$ 256	\$ 2,172
201-18-112 Street Lighing & Landscape Fund - Arbolado Tract Lighting	5,059.00	0.005%	\$ 22		\$ 22	\$ 3	\$ 25
201-18-121 Street Lighing & Landscape Fund - Streetscape Maintenance	211,399.00	0.205%	\$ 931		\$ 931	\$ 125	\$ 1,056
205-18-032 Streets, Highways & Sidewalks - Street Repair	1,715,000.00	1.666%	\$ 7,556		\$ 7,556	\$ 1,011	\$ 8,567
210-15-201 Asset Forfeiture Fund - Treasury Regional	142,023.00	0.138%	\$ 626		\$ 626	\$ 84	\$ 709
210-15-203 Asset Forfeiture Fund - DOJ Regional	27,000.00	0.026%	\$ 119		\$ 119	\$ 16	\$ 135
211-15-302 Police Safety Grants Fund - State SLES Grant	105,000.00	0.102%	\$ 463		\$ 463	\$ 62	\$ 525
230-14-091 Prop. A Fund - Transportation	804,307.00	0.781%	\$ 3,544		\$ 3,544	\$ 474	\$ 4,018
231-18-021 Prop. C Fund - Civil Engineering	5,895,200.00	5.728%	\$ 25,974		\$ 25,974	\$ 3,476	\$ 29,450
232-18-091 AB 2766 Air Quality Fund - Transportation	155,068.00	0.151%	\$ 683		\$ 683	\$ 91	\$ 775
233-18-032 Measure R - Street Repair	335,000.00	0.325%	\$ 1,476		\$ 1,476	\$ 198	\$ 1,674
401-11-021 Capital Improvement Fund - City Manager	265,000.00	0.257%	\$ 1,168		\$ 1,168	\$ 156	\$ 1,324
401-12-011 Capital Improvement Fund - City Council	4,792.00	0.005%	\$ 21		\$ 21	\$ 3	\$ 24
401-14-011 Capital Improvement Fund - Parks & Rec Admin	135,000.00	0.131%	\$ 595		\$ 595	\$ 80	\$ 674

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-11-021 City Mgr

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
401-15-011 Capital Improvement Fund - Police Admin	388,332.00	0.377%	\$ 1,711		\$ 1,711	\$ 229	\$ 1,940
401-16-011 Capital Improvement Fund - Fire Admin	858,331.00	0.834%	\$ 3,782		\$ 3,782	\$ 506	\$ 4,288
401-18-021 Capital Improvement Fund - Civil Engineering	925,600.00	0.899%	\$ 4,078		\$ 4,078	\$ 546	\$ 4,624
401-18-032 Capital Improvement Fund - Street Repair	348,000.00	0.338%	\$ 1,533		\$ 1,533	\$ 205	\$ 1,738
501-18-211 Water Administration	6,053,746.00	5.882%	\$ 26,672		\$ 26,672	\$ 3,569	\$ 30,242
501-18-221 Water Source Of Supply	13,000.00	0.013%	\$ 57		\$ 57	\$ 8	\$ 65
501-18-231 Water Pumping	1,355,885.00	1.317%	\$ 5,974		\$ 5,974	\$ 799	\$ 6,773
501-18-241 Water Treatment	87,199.00	0.085%	\$ 384		\$ 384	\$ 51	\$ 436
501-18-251 Water Maintenance	1,248,220.00	1.213%	\$ 5,500		\$ 5,500	\$ 736	\$ 6,236
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,215,651.00	1.181%	\$ 5,356		\$ 5,356	\$ 717	\$ 6,073
503-18-321 Wastewater Fund - Sewer Maintenance	1,919,373.00	1.865%	\$ 8,457		\$ 8,457	\$ 1,132	\$ 9,588
510-18-411 Refuse Fund - Refuse Management	784,371.00	0.762%	\$ 3,456		\$ 3,456	\$ 462	\$ 3,918
520-18-511 Parking Fund - Street Meters & City Lots	2,538,942.00	2.467%	\$ 11,186		\$ 11,186	\$ 1,497	\$ 12,683
521-18-513 County Parking Lots Fund	174,529.00	0.170%	\$ 769		\$ 769	\$ 103	\$ 872
521-18-514 County Parking Lots Fund	470,277.00	0.457%	\$ 2,072		\$ 2,072	\$ 277	\$ 2,349
522-18-512 State Pier and Parking Lot Fund	1,517,752.00	1.475%	\$ 6,687		\$ 6,687	\$ 895	\$ 7,582
601-13-021 Insurance Reserve Fund - HR	370,666.00	0.360%	\$ 1,633		\$ 1,633	\$ 219	\$ 1,852
601-13-022 Liability	1,443,486.00	1.402%	\$ 6,360		\$ 6,360	\$ 851	\$ 7,211
601-13-023 Workers Compensation	2,888,593.00	2.807%	\$ 12,727		\$ 12,727	\$ 1,703	\$ 14,430
605-12-051 Information Systems Fund - Information Systems	2,685,985.00	2.610%	\$ 11,834		\$ 11,834	\$ 1,584	\$ 13,418
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,018,958.00	0.990%	\$ 4,489		\$ 4,489	\$ 601	\$ 5,090
610-18-621 Fleet Mgmt Fund - Fleet Replacement	815,312.00	0.792%	\$ 3,592		\$ 3,592	\$ 481	\$ 4,073
615-12-042 Building Maintenance & Operations Fund - Warehouse	222,545.00	0.216%	\$ 981		\$ 981	\$ 131	\$ 1,112
615-18-041 Building Maintenance & Operations Fund	1,466,804.00	1.425%	\$ 6,463		\$ 6,463	\$ 865	\$ 7,327
710-18-021 Special Assessment Redemption Fund - Civil Engineering	953,389.00	0.926%	\$ 4,201		\$ 4,201	\$ 562	\$ 4,763
801-12-011 Pension Trust Fund - City Council	233,220.00	0.227%	\$ 1,028		\$ 1,028	\$ 138	\$ 1,165
Total	102,923,920.00	100.000%	\$ 453,477	\$ -	\$ 453,477	\$ 59,950	\$ 513,427

Allocation Basis:

Budgeted Expenditures per Fund / Dept / Division / Program

Source of Allocation:

FY 14-15 Adopted Budget

ALLOCATION SUMMARY

100-11-021 City Mgr

	<u>Management</u>	<u>Administration</u>	<u>Total</u>
100-11-011 City Council	\$ 8,156	\$ 1,850	\$ 10,006
100-11-021 City Mgr	\$ 4,894	\$ 3,616	\$ 8,510
100-11-031 City Treasurer	\$ -	\$ 195	\$ 195
100-11-041 City Clerk	\$ 5,560	\$ 4,043	\$ 9,603
100-11-051 City Attorney	\$ 1,853	\$ 2,958	\$ 4,811
100-12-011 Finance - Admin	\$ 5,560	\$ 6,067	\$ 11,627
100-12-021 Finance - Accounting	\$ 7,413	\$ 3,111	\$ 10,524
100-12-031-034 Finance - Revenue	\$ 12,973	\$ 5,539	\$ 18,511
100-12-041 Finance - Purchasing	\$ 5,560	\$ 1,982	\$ 7,542
100-12-052 GIS	\$ 3,707	\$ 1,710	\$ 5,416
100-13-011 HR	\$ 7,413	\$ 6,185	\$ 13,598
100-14-011 Parks & Rec Admin	\$ 9,266	\$ 13,722	\$ 22,988
100-15-011 Police Admin	\$ 16,309	\$ 24,974	\$ 41,283
100-16-011 Fire Admin	\$ 4,077	\$ 11,251	\$ 15,328
100-17-011 Community Development Admin	\$ 3,707	\$ 3,879	\$ 7,585
100-18-011 Public Works Admin	\$ 12,509	\$ 7,650	\$ 20,159
100-18-021 Civil Engineering	\$ 13,899	\$ 6,418	\$ 20,317
100-14-021 Recreation Services	\$ 5,560	\$ 5,578	\$ 11,138
100-14-022 Playground	\$ -	\$ 27	\$ 27
100-14-024 Teen Drop In Center	\$ -	\$ 511	\$ 511
100-14-025 Special Activity Classes	\$ 1,371	\$ 1,766	\$ 3,137
100-14-026 Special Events	\$ -	\$ 809	\$ 809
100-14-027 Tennis Operations	\$ -	\$ 807	\$ 807
100-14-028 Facility & Parks Reservations	\$ 2,780	\$ 1,666	\$ 4,446
100-14-031 Cultural Arts	\$ 3,707	\$ 1,819	\$ 5,525
100-14-034 Art Classes	\$ 445	\$ 1,081	\$ 1,525
100-14-036 Concerts In The Park	\$ -	\$ 202	\$ 202
100-14-041 Sports Leagues & Tournaments	\$ 74	\$ 1,621	\$ 1,695
100-14-042 Sports Classes	\$ 2,891	\$ 2,472	\$ 5,363
100-14-043 Swimming Activities	\$ 1,594	\$ 2,540	\$ 4,134

ALLOCATION SUMMARY

100-11-021 City Mgr

	<u>Management</u>	<u>Administration</u>	<u>Total</u>
100-14-044 Sports & Aquatics Admin	\$ 1,853	\$ 832	\$ 2,685
100-14-051 Volunteers	\$ 1,853	\$ 734	\$ 2,588
100-14-061 Older Adult Activities	\$ 111	\$ 528	\$ 639
100-14-062 Senior Services	\$ 1,853	\$ 1,137	\$ 2,990
100-15-021 Patrol	\$ 74,130	\$ 42,851	\$ 116,981
100-15-031 Investigations	\$ 25,946	\$ 13,068	\$ 39,013
100-15-032 School Resource Officer	\$ -	\$ 122	\$ 122
100-15-041 Technical Support Services	\$ 22,239	\$ 6,474	\$ 28,713
100-15-042 Communications	\$ -	\$ 5,786	\$ 5,786
100-15-051 Community Affairs	\$ 1,853	\$ 1,529	\$ 3,383
100-15-061 Traffic Safety	\$ 11,120	\$ 8,025	\$ 19,144
100-15-071 Jail Operations	\$ 11,120	\$ 3,146	\$ 14,266
100-15-081 Parking Enforcement	\$ 25,946	\$ 8,342	\$ 34,288
100-15-091 Animal Control	\$ 5,560	\$ 1,616	\$ 7,175
100-16-021 Prevention	\$ 3,707	\$ 3,664	\$ 7,370
100-16-023 Arson Investiation	\$ -	\$ 184	\$ 184
100-16-031 Suppression	\$ 35,212	\$ 30,039	\$ 65,250
100-16-041 Paramedics	\$ 12,973	\$ 8,519	\$ 21,491
100-16-051 Special Services	\$ 1,853	\$ 1,361	\$ 3,214
100-16-052 Emergency Preparedness	\$ -	\$ 578	\$ 578
100-16-053 Fire Reserves	\$ -	\$ 640	\$ 640
100-16-054 CERT (Community Emergency Response Team)	\$ -	\$ 107	\$ 107
100-16-055 Communications	\$ -	\$ 272	\$ 272
100-16-056 Public Education	\$ -	\$ 151	\$ 151
100-17-021 Current Planning	\$ 5,560	\$ 2,422	\$ 7,982
100-17-022 Advance Planning	\$ 5,560	\$ 2,697	\$ 8,257
100-17-031 Plan Check	\$ 5,560	\$ 4,168	\$ 9,727
100-17-032 Inspection	\$ 12,973	\$ 4,430	\$ 17,403
100-17-041 Code Enforcement	\$ 3,707	\$ 1,158	\$ 4,864
100-17-051 Traffic Engineering	\$ 3,707	\$ 1,748	\$ 5,455

ALLOCATION SUMMARY

100-11-021 City Mgr

	<u>Management</u>	<u>Administration</u>	<u>Total</u>
100-18-031 Street Maintenance	\$ -	\$ 17	\$ 17
100-18-032 Street Repair	\$ 20,386	\$ 10,744	\$ 31,130
100-18-034 Traffic Control	\$ 4,633	\$ 1,958	\$ 6,591
100-18-042 Parks Maintenance	\$ 1,853	\$ 5,362	\$ 7,215
100-18-043 School District Maintenance	\$ -	\$ 1,997	\$ 1,997
201-18-111 Street Lighting & Landscape Fund - Street Lighting	\$ -	\$ 2,172	\$ 2,172
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	\$ -	\$ 25	\$ 25
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	\$ -	\$ 1,056	\$ 1,056
205-18-032 Streets, Highways & Sidewalks - Street Repair	\$ -	\$ 8,567	\$ 8,567
210-15-201 Asset Forfeiture Fund - Treasury Regional	\$ -	\$ 709	\$ 709
210-15-203 Asset Forfeiture Fund - DOJ Regional	\$ -	\$ 135	\$ 135
211-15-302 Police Safety Grants Fund - State SLES Grant	\$ -	\$ 525	\$ 525
230-14-091 Prop. A Fund - Transportation	\$ 5,560	\$ 4,018	\$ 9,578
231-18-021 Prop. C Fund - Civil Engineering	\$ -	\$ 29,450	\$ 29,450
232-18-091 AB 2766 Air Quality Fund - Transportation	\$ -	\$ 775	\$ 775
233-18-032 Measure R - Street Repair	\$ -	\$ 1,674	\$ 1,674
401-11-021 Capital Improvement Fund - City Manager	\$ -	\$ 1,324	\$ 1,324
401-12-011 Capital Improvement Fund - City Council	\$ -	\$ 24	\$ 24
401-14-011 Capital Improvement Fund - Parks & Rec Admin	\$ -	\$ 674	\$ 674
401-15-011 Capital Improvement Fund - Police Admin	\$ -	\$ 1,940	\$ 1,940
401-16-011 Capital Improvement Fund - Fire Admin	\$ -	\$ 4,288	\$ 4,288
401-18-021 Capital Improvement Fund - Civil Engineering	\$ -	\$ 4,624	\$ 4,624
401-18-032 Capital Improvement Fund - Street Repair	\$ -	\$ 1,738	\$ 1,738
501-18-211 Water Administration	\$ -	\$ 30,242	\$ 30,242
501-18-221 Water Source Of Supply	\$ -	\$ 65	\$ 65
501-18-231 Water Pumping	\$ 5,282	\$ 6,773	\$ 12,055
501-18-241 Water Treatment	\$ -	\$ 436	\$ 436
501-18-251 Water Maintenance	\$ 15,753	\$ 6,236	\$ 21,988
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 1,853	\$ 6,073	\$ 7,926
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 6,394	\$ 9,588	\$ 15,982

ALLOCATION SUMMARY

100-11-021 City Mgr

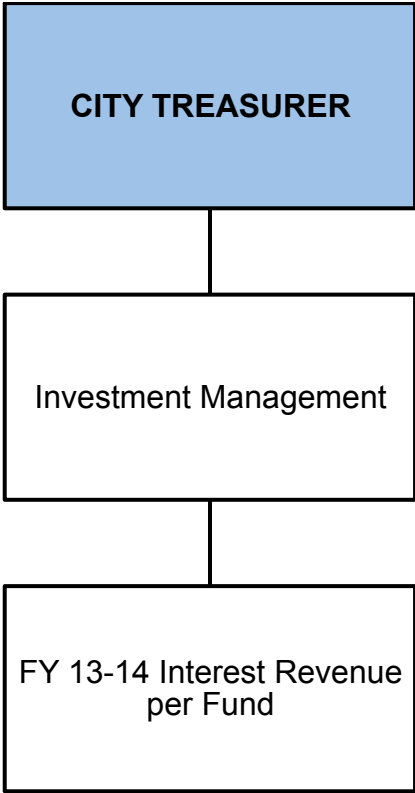
	<u>Management</u>	<u>Administration</u>	<u>Total</u>
510-18-411 Refuse Fund - Refuse Management	\$ 2,317	\$ 3,918	\$ 6,235
520-18-511 Parking Fund - Street Meters & City Lots	\$ 2,595	\$ 12,683	\$ 15,278
521-18-513 County Parking Lots Fund	\$ 371	\$ 872	\$ 1,243
521-18-514 County Parking Lots Fund	\$ 371	\$ 2,349	\$ 2,720
522-18-512 State Pier and Parking Lot Fund	\$ 741	\$ 7,582	\$ 8,323
601-13-021 Insurance Reserve Fund - HR	\$ 3,707	\$ 1,852	\$ 5,558
601-13-022 Liability	\$ -	\$ 7,211	\$ 7,211
601-13-023 Workers Compensation	\$ -	\$ 14,430	\$ 14,430
605-12-051 Information Systems Fund - Information Systems	\$ 11,120	\$ 13,418	\$ 24,537
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ 5,560	\$ 5,090	\$ 10,650
610-18-621 Fleet Mgmt Fund - Fleet Replacement	\$ -	\$ 4,073	\$ 4,073
615-12-042 Building Maintenance & Operations Fund - Warehouse	\$ -	\$ 1,112	\$ 1,112
615-18-041 Building Maintenance & Operations Fund	\$ 9,266	\$ 7,327	\$ 16,594
710-18-021 Special Assessment Redemption Fund - Civil Engineering	\$ -	\$ 4,763	\$ 4,763
801-12-011 Pension Trust Fund - City Council	\$ -	\$ 1,165	\$ 1,165
Total	\$ 513,427	\$ 513,427	\$ 1,026,854

(4) City Treasurer

The City Treasurer, along with Finance staff, oversees and administers all City funds and provides accountability to the citizens of Manhattan Beach. City Treasurer costs are allocated to Receiving Departments, as follows:

- **Investment Management** – represents oversight and management of the City’s investment portfolio. The costs associated with this function are allocated based on FY 13-14 Interest Revenue per Fund.

The chart on the following page illustrates the functions and measures used to allocate City Treasurer 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:



(4.1) City Treasurer Detail Reports

The following pages 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

100-11-031 City Treasurer

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 39,047		\$ 39,047
Total Deductions	\$ -		\$ -
Incoming Costs			
100-11-011 City Council	\$ 100	\$ 15	\$ 115
100-11-021 City Mgr	\$ 172	\$ 23	\$ 195
100-11-031 City Treasurer		\$ 11	\$ 11
100-11-041 City Clerk		\$ 1,148	\$ 1,148
100-11-051 City Attorney		\$ 98	\$ 98
100-12-011 Finance - Admin		\$ 323	\$ 323
100-12-021 Finance - Accounting		\$ 152	\$ 152
100-12-031-034 Finance - Revenue		\$ 139	\$ 139
100-13-011 HR		\$ 3,328	\$ 3,328
Total Incoming Costs	<u>\$ 272</u>	<u>\$ 5,237</u>	<u>\$ 5,509</u>
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	<u>\$ 39,319</u>	<u>\$ 5,237</u>	<u>\$ 44,556</u>

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

DEPARTMENTAL EXPENSE DETAIL

100-11-031 City Treasurer

Expense Type	\$	General Admin	Investment Management
Personnel			
Salaries & Wages	\$ 12,038	\$ -	\$ 12,038
Fringe Benefits	\$ 20,429	\$ -	\$ 20,429
Subtotal Personnel Cost	\$ 32,467	\$ -	\$ 32,467
Operating Services & Supplies			
Contract & Professional Services	\$ 3,220	\$ -	\$ 3,220
Materials & Services	\$ 3,360	\$ -	\$ 3,360
Subtotal Operating Cost	\$ 6,580	\$ -	\$ 6,580
DEPARTMENTAL EXPENDITURES	\$ 39,047	\$ -	\$ 39,047
Disallowed Costs			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 39,047	\$ -	\$ 39,047
First Allocation			
Incoming - All Others	\$ 272	\$ -	\$ 272
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 39,319	\$ -	\$ 39,319
Second Allocation			
Incoming - All Others	\$ 5,237	\$ -	\$ 5,237
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 5,237	\$ -	\$ 5,237.26
TOTAL ALLOCATED	\$ 44,556	\$ -	\$ 44,556

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-11-031 City Treasurer

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Investment Management							
100-11-011 City Council	2,209.27	0.558%	\$ 220		\$ 220		\$ 220
100-11-021 City Mgr	8,656.05	2.187%	\$ 860		\$ 860		\$ 860
100-11-031 City Treasurer	110.50	0.028%	\$ 11		\$ 11		\$ 11
100-11-041 City Clerk	1,802.26	0.455%	\$ 179		\$ 179	\$ 25	\$ 204
100-11-051 City Attorney	2,527.18	0.639%	\$ 251		\$ 251	\$ 34	\$ 285
100-12-011 Finance - Admin	3,211.72	0.812%	\$ 319		\$ 319	\$ 44	\$ 363
100-12-021 Finance - Accounting	2,212.71	0.559%	\$ 220		\$ 220	\$ 30	\$ 250
100-12-031-034 Finance - Revenue	3,408.98	0.861%	\$ 339		\$ 339	\$ 46	\$ 385
100-12-041 Finance - Purchasing	1,346.45	0.340%	\$ 134		\$ 134	\$ 18	\$ 152
100-12-052 GIS	982.47	0.248%	\$ 98		\$ 98	\$ 13	\$ 111
100-13-011 HR	2,947.48	0.745%	\$ 293		\$ 293	\$ 40	\$ 333
100-14-011 Parks & Rec Admin	6,869.22	1.736%	\$ 683		\$ 683	\$ 94	\$ 776
100-15-011 Police Admin	19,558.10	4.942%	\$ 1,943		\$ 1,943	\$ 266	\$ 2,209
100-16-011 Fire Admin	6,560.90	1.658%	\$ 652		\$ 652	\$ 89	\$ 741
100-17-011 Community Development Admin	2,439.58	0.616%	\$ 242		\$ 242	\$ 33	\$ 276
100-18-011 Public Works Admin	4,276.13	1.081%	\$ 425		\$ 425	\$ 58	\$ 483
100-18-021 Civil Engineering	4,034.65	1.020%	\$ 401		\$ 401	\$ 55	\$ 456
100-14-013 Registration Services	487.57	0.123%	\$ 48		\$ 48	\$ 7	\$ 55
100-14-021 Recreation Services	3,319.63	0.839%	\$ 330		\$ 330	\$ 45	\$ 375
100-14-022 Playground	0.80	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
100-14-024 Teen Drop In Center	343.93	0.087%	\$ 34		\$ 34	\$ 5	\$ 39
100-14-025 Special Activity Classes	1,103.17	0.279%	\$ 110		\$ 110	\$ 15	\$ 125
100-14-026 Special Events	709.40	0.179%	\$ 70		\$ 70	\$ 10	\$ 80
100-14-027 Tennis Operations	420.96	0.106%	\$ 42		\$ 42	\$ 6	\$ 48
100-14-028 Facility & Parks Reservations	1,196.32	0.302%	\$ 119		\$ 119	\$ 16	\$ 135
100-14-031 Cultural Arts	865.09	0.219%	\$ 86		\$ 86	\$ 12	\$ 98
100-14-034 Art Classes	799.02	0.202%	\$ 79		\$ 79	\$ 11	\$ 90
100-14-036 Concerts In The Park	131.56	0.033%	\$ 13		\$ 13	\$ 2	\$ 15
100-14-041 Sports Leagues & Tournaments	1,053.49	0.266%	\$ 105		\$ 105	\$ 14	\$ 119
100-14-042 Sports Classes	1,400.40	0.354%	\$ 139		\$ 139	\$ 19	\$ 158
100-14-043 Swimming Activities	1,457.18	0.368%	\$ 145		\$ 145	\$ 20	\$ 165
100-14-044 Sports & Aquatics Admin	395.54	0.100%	\$ 39		\$ 39	\$ 5	\$ 45
100-14-051 Volunteers	500.07	0.126%	\$ 50		\$ 50	\$ 7	\$ 56
100-14-061 Older Adult Activities	350.33	0.089%	\$ 35		\$ 35	\$ 5	\$ 40
100-14-062 Senior Services	783.92	0.198%	\$ 78		\$ 78	\$ 11	\$ 89

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-11-031 City Treasurer

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-15-021 Patrol	32,004.08	8.087%	\$ 3,180		\$ 3,180	\$ 436	\$ 3,615
100-15-031 Investigations	8,797.61	2.223%	\$ 874		\$ 874	\$ 120	\$ 994
100-15-032 School Resource Officer	95.41	0.024%	\$ 9		\$ 9	\$ 1	\$ 11
100-15-041 Technical Support Services	4,290.60	1.084%	\$ 426		\$ 426	\$ 58	\$ 485
100-15-042 Communications	4,167.63	1.053%	\$ 414		\$ 414	\$ 57	\$ 471
100-15-051 Community Affairs	983.76	0.249%	\$ 98		\$ 98	\$ 13	\$ 111
100-15-061 Traffic Safety	4,885.68	1.235%	\$ 485		\$ 485	\$ 67	\$ 552
100-15-071 Jail Operations	2,023.98	0.511%	\$ 201		\$ 201	\$ 28	\$ 229
100-15-081 Parking Enforcement	5,916.52	1.495%	\$ 588		\$ 588	\$ 81	\$ 668
100-15-091 Animal Control	1,192.23	0.301%	\$ 118		\$ 118	\$ 16	\$ 135
100-16-021 Prevention	2,399.43	0.606%	\$ 238		\$ 238	\$ 33	\$ 271
100-16-023 Arson Investigation	40.38	0.010%	\$ 4		\$ 4	\$ 1	\$ 5
100-16-031 Suppression	22,191.06	5.608%	\$ 2,205		\$ 2,205	\$ 302	\$ 2,507
100-16-041 Paramedics	6,291.02	1.590%	\$ 625		\$ 625	\$ 86	\$ 711
100-16-051 Special Services	1,022.12	0.258%	\$ 102		\$ 102	\$ 14	\$ 115
100-16-052 Emergency Preparedness	113.53	0.029%	\$ 11		\$ 11	\$ 2	\$ 13
100-16-053 Fire Reserves	244.54	0.062%	\$ 24		\$ 24	\$ 3	\$ 28
100-16-054 CERT (Community Emergency Response Team)	31.20	0.008%	\$ 3		\$ 3	\$ 0	\$ 4
100-16-055 Communications	25.91	0.007%	\$ 3		\$ 3	\$ 0	\$ 3
100-16-056 Public Education	42.61	0.011%	\$ 4		\$ 4	\$ 1	\$ 5
100-17-021 Current Planning	1,587.72	0.401%	\$ 158		\$ 158	\$ 22	\$ 179
100-17-022 Advance Planning	2,072.21	0.524%	\$ 206		\$ 206	\$ 28	\$ 234
100-17-031 Plan Check	3,138.09	0.793%	\$ 312		\$ 312	\$ 43	\$ 355
100-17-032 Inspection	2,880.58	0.728%	\$ 286		\$ 286	\$ 39	\$ 325
100-17-041 Code Enforcement	820.26	0.207%	\$ 81		\$ 81	\$ 11	\$ 93
100-17-051 Traffic Engineering	897.50	0.227%	\$ 89		\$ 89	\$ 12	\$ 101
100-18-032 Street Repair	6,549.63	1.655%	\$ 651		\$ 651	\$ 89	\$ 740
100-18-034 Traffic Control	1,244.32	0.314%	\$ 124		\$ 124	\$ 17	\$ 141
100-18-042 Parks Maintenance	3,830.27	0.968%	\$ 381		\$ 381	\$ 52	\$ 433
100-18-043 School District Maintenance	886.85	0.224%	\$ 88		\$ 88	\$ 12	\$ 100
100-18-051 Electrical Maintenance	0.19	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
205-18-032 Streets, Highways & Sidewalks - Street Repair	25,666.00	6.486%	\$ 2,550		\$ 2,550	\$ 349	\$ 2,899
210-15-201 Asset Forfeiture Fund - Treasury Regional	8,053.00	2.035%	\$ 800		\$ 800	\$ 110	\$ 910
211-15-302 Police Safety Grants Fund - State SLES Grant	1,300.00	0.329%	\$ 129		\$ 129	\$ 18	\$ 147
230-14-091 Prop. A Fund - Transportation	716.00	0.181%	\$ 71		\$ 71	\$ 10	\$ 81
231-18-021 Prop. C Fund - Civil Engineering	28,266.00	7.143%	\$ 2,808		\$ 2,808	\$ 385	\$ 3,193
232-18-091 AB 2766 Air Quality Fund - Transportation	3,287.00	0.831%	\$ 327		\$ 327	\$ 45	\$ 371
233-18-032 Measure R - Street Repair	7,608.00	1.923%	\$ 756		\$ 756	\$ 104	\$ 859

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-11-031 City Treasurer

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
403-- Underground Assessment Districts	1,125.00	0.284%	\$ 112		\$ 112	\$ 15	\$ 127
501-18-211 Water Administration	18,365.99	4.641%	\$ 1,825		\$ 1,825	\$ 250	\$ 2,075
501-18-221 Water Source Of Supply	74.81	0.019%	\$ 7		\$ 7	\$ 1	\$ 8
501-18-231 Water Pumping	14,231.84	3.596%	\$ 1,414		\$ 1,414	\$ 194	\$ 1,608
501-18-241 Water Treatment	978.01	0.247%	\$ 97		\$ 97	\$ 13	\$ 110
501-18-251 Water Maintenance	12,315.35	3.112%	\$ 1,224		\$ 1,224	\$ 168	\$ 1,391
502-18-311 Stormwater Fund - Storm Drain Maintenance	6,126.00	1.548%	\$ 609		\$ 609	\$ 83	\$ 692
503-18-321 Wastewater Fund - Sewer Maintenance	13,208.00	3.338%	\$ 1,312		\$ 1,312	\$ 180	\$ 1,492
510-18-411 Refuse Fund - Refuse Management	3,945.00	0.997%	\$ 392		\$ 392	\$ 54	\$ 446
520-18-511 Parking Fund - Street Meters & City Lots	13,833.00	3.496%	\$ 1,374		\$ 1,374	\$ 188	\$ 1,563
522-18-512 State Pier and Parking Lot Fund	10,229.00	2.585%	\$ 1,016		\$ 1,016	\$ 139	\$ 1,156
801-12-011 Pension Trust Fund - City Council	17,264.00	4.363%	\$ 1,715		\$ 1,715	\$ 235	\$ 1,950
Total	395,731.00	100.000%	\$ 39,319	\$ -	\$ 39,319	\$ 5,237	\$ 44,556

Allocation Basis:

Interest by Fund

Source of Allocation:

FY 13-14 Interest Report

ALLOCATION SUMMARY

100-11-031 City Treasurer

	<u>Investment Management</u>	<u>Total</u>
100-11-011 City Council	\$ 220	\$ 220
100-11-021 City Mgr	\$ 860	\$ 860
100-11-031 City Treasurer	\$ 11	\$ 11
100-11-041 City Clerk	\$ 204	\$ 204
100-11-051 City Attorney	\$ 285	\$ 285
100-12-011 Finance - Admin	\$ 363	\$ 363
100-12-021 Finance - Accounting	\$ 250	\$ 250
100-12-031-034 Finance - Revenue	\$ 385	\$ 385
100-12-041 Finance - Purchasing	\$ 152	\$ 152
100-12-052 GIS	\$ 111	\$ 111
100-13-011 HR	\$ 333	\$ 333
100-14-011 Parks & Rec Admin	\$ 776	\$ 776
100-15-011 Police Admin	\$ 2,209	\$ 2,209
100-16-011 Fire Admin	\$ 741	\$ 741
100-17-011 Community Development Admin	\$ 276	\$ 276
100-18-011 Public Works Admin	\$ 483	\$ 483
100-18-021 Civil Engineering	\$ 456	\$ 456
100-14-013 Registration Services	\$ 55	\$ 55
100-14-021 Recreation Services	\$ 375	\$ 375
100-14-022 Playground	\$ 0	\$ 0
100-14-024 Teen Drop In Center	\$ 39	\$ 39
100-14-025 Special Activity Classes	\$ 125	\$ 125
100-14-026 Special Events	\$ 80	\$ 80
100-14-027 Tennis Operations	\$ 48	\$ 48
100-14-028 Facility & Parks Reservations	\$ 135	\$ 135
100-14-031 Cultural Arts	\$ 98	\$ 98
100-14-034 Art Classes	\$ 90	\$ 90
100-14-036 Concerts In The Park	\$ 15	\$ 15
100-14-041 Sports Leagues & Tournaments	\$ 119	\$ 119
100-14-042 Sports Classes	\$ 158	\$ 158

ALLOCATION SUMMARY

100-11-031 City Treasurer

	<u>Investment Management</u>	<u>Total</u>
100-14-043 Swimming Activities	\$ 165	\$ 165
100-14-044 Sports & Aquatics Admin	\$ 45	\$ 45
100-14-051 Volunteers	\$ 56	\$ 56
100-14-061 Older Adult Activities	\$ 40	\$ 40
100-14-062 Senior Services	\$ 89	\$ 89
100-15-021 Patrol	\$ 3,615	\$ 3,615
100-15-031 Investigations	\$ 994	\$ 994
100-15-032 School Resource Officer	\$ 11	\$ 11
100-15-041 Technical Support Services	\$ 485	\$ 485
100-15-042 Communications	\$ 471	\$ 471
100-15-051 Community Affairs	\$ 111	\$ 111
100-15-061 Traffic Safety	\$ 552	\$ 552
100-15-071 Jail Operations	\$ 229	\$ 229
100-15-081 Parking Enforcement	\$ 668	\$ 668
100-15-091 Animal Control	\$ 135	\$ 135
100-16-021 Prevention	\$ 271	\$ 271
100-16-023 Arson Investiation	\$ 5	\$ 5
100-16-031 Suppression	\$ 2,507	\$ 2,507
100-16-041 Paramedics	\$ 711	\$ 711
100-16-051 Special Services	\$ 115	\$ 115
100-16-052 Emergency Preparedness	\$ 13	\$ 13
100-16-053 Fire Reserves	\$ 28	\$ 28
100-16-054 CERT (Community Emergency Response Team)	\$ 4	\$ 4
100-16-055 Communications	\$ 3	\$ 3
100-16-056 Public Education	\$ 5	\$ 5
100-17-021 Current Planning	\$ 179	\$ 179
100-17-022 Advance Planning	\$ 234	\$ 234
100-17-031 Plan Check	\$ 355	\$ 355
100-17-032 Inspection	\$ 325	\$ 325
100-17-041 Code Enforcement	\$ 93	\$ 93

ALLOCATION SUMMARY

100-11-031 City Treasurer

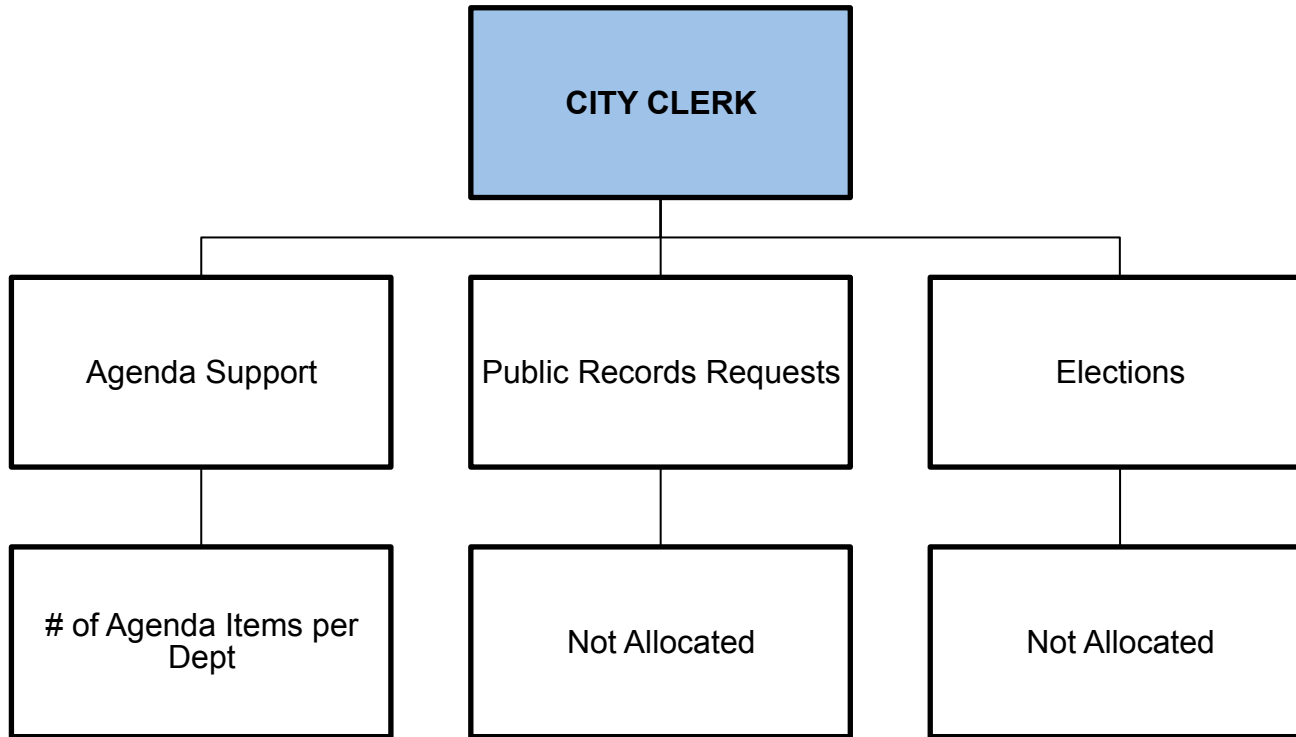
	<u>Investment Management</u>	<u>Total</u>
100-17-051 Traffic Engineering	\$ 101	\$ 101
100-18-032 Street Repair	\$ 740	\$ 740
100-18-034 Traffic Control	\$ 141	\$ 141
100-18-042 Parks Maintenance	\$ 433	\$ 433
100-18-043 School District Maintenance	\$ 100	\$ 100
100-18-051 Electrical Maintenance	\$ 0	\$ 0
205-18-032 Streets, Highways & Sidewalks - Street Repair	\$ 2,899	\$ 2,899
210-15-201 Asset Forfeiture Fund - Treasury Regional	\$ 910	\$ 910
211-15-302 Police Safety Grants Fund - State SLES Grant	\$ 147	\$ 147
230-14-091 Prop. A Fund - Transportation	\$ 81	\$ 81
231-18-021 Prop. C Fund - Civil Engineering	\$ 3,193	\$ 3,193
232-18-091 AB 2766 Air Quality Fund - Transportation	\$ 371	\$ 371
233-18-032 Measure R - Street Repair	\$ 859	\$ 859
403-- Underground Assessment Districts	\$ 127	\$ 127
501-18-211 Water Administration	\$ 2,075	\$ 2,075
501-18-221 Water Source Of Supply	\$ 8	\$ 8
501-18-231 Water Pumping	\$ 1,608	\$ 1,608
501-18-241 Water Treatment	\$ 110	\$ 110
501-18-251 Water Maintenance	\$ 1,391	\$ 1,391
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 692	\$ 692
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 1,492	\$ 1,492
510-18-411 Refuse Fund - Refuse Management	\$ 446	\$ 446
520-18-511 Parking Fund - Street Meters & City Lots	\$ 1,563	\$ 1,563
522-18-512 State Pier and Parking Lot Fund	\$ 1,156	\$ 1,156
801-12-011 Pension Trust Fund - City Council	\$ 1,950	\$ 1,950
Total	\$ 44,556	\$ 44,556

(5) City Clerk

The City Clerk serves as the ultimate resource for information for the public, the City Council, City staff and other governmental agencies; manages legal requirements for public notices and filing of referendums and initiatives; and keeps complete and accurate records of Council proceedings. The Clerk is also responsible for preparing special meeting agendas and packets of supporting information for the City Council. City Clerk costs are allocated to Receiving Departments, as follows:

- **Agenda Support** – distributes costs associated with providing citywide to Departments in relation to preparation of council packets and agendas and records management. Cost associated with this function are allocate based on FY 13-14 Agenda Items per Dept.
- **Public Records Requests** – relates to support provided to responding to public records requests and in accordance with OMB guidelines, costs associated with this function have not been allocated.
- **Elections** – this is the cost associated with conducting elections and in accordance with OMB guidelines, costs associated with this function have not been allocated.

The chart on the following page illustrates the functions and measures used to allocate City Clerk 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:



(5.1) City Clerk Detail Reports

The following pages 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

100-11-041 City Clerk

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 809,400		\$ 809,400
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
-- Building Replacement	\$ 13,235	\$ -	\$ 13,235
100-11-011 City Council	\$ 4,957	\$ 741	\$ 5,698
100-11-021 City Mgr	\$ 8,460	\$ 1,143	\$ 9,603
100-11-031 City Treasurer	\$ 179	\$ 25	\$ 204
100-11-041 City Clerk		\$ 3,445	\$ 3,445
100-11-051 City Attorney		\$ 4,815	\$ 4,815
100-12-011 Finance - Admin		\$ 6,463	\$ 6,463
100-12-021 Finance - Accounting		\$ 2,681	\$ 2,681
100-12-031-034 Finance - Revenue		\$ 2,301	\$ 2,301
100-12-041 Finance - Purchasing		\$ 32	\$ 32
100-13-011 HR		\$ 18,189	\$ 18,189
Total Incoming Costs	<u>\$ 26,831</u>	<u>\$ 39,835</u>	<u>\$ 66,667</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 836,231</u>	<u>\$ 39,835</u>	<u>\$ 876,067</u>

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

DEPARTMENTAL EXPENSE DETAIL

100-11-041 City Clerk

Expense Type	\$	General Admin	Agenda Support	Public Records Requests	Elections
Personnel					
Salaries & Wages	\$ 305,492	\$ -	\$ 152,746	\$ 152,746	\$ -
Fringe Benefits	\$ 96,372	\$ -	\$ 48,186	\$ 48,186	\$ -
Subtotal Personnel Cost	\$ 401,864	\$ -	\$ 200,932	\$ 200,932	\$ -
Operating Services & Supplies					
Contract & Professional Services	\$ 127,422	\$ -	\$ 20,246	\$ 20,246	\$ 86,930
Material & Services	\$ 8,712	\$ -	\$ 4,356	\$ 4,356	\$ -
Utilities	\$ 135	\$ -	\$ 68	\$ 68	\$ -
Internal Service Charges	\$ 71,267	\$ -	\$ 35,634	\$ 35,634	\$ -
Property & Equipment	\$ 200,000	\$ -	\$ 100,000	\$ 100,000	\$ -
Subtotal Operating Cost	\$ 407,536	\$ -	\$ 160,303	\$ 160,303	\$ 86,930
DEPARTMENTAL EXPENDITURES	\$ 809,400	\$ -	\$ 361,235	\$ 361,235	\$ 86,930
Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 809,400	\$ -	\$ 361,235	\$ 361,235	\$ 86,930
First Allocation					
Incoming - All Others	\$ 26,831	\$ -	\$ 11,975	\$ 11,975	\$ 2,882
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (463,022)	\$ -	\$ -	\$ (373,210)	\$ (89,812)
Subtotal of First Allocation	\$ 373,210	\$ -	\$ 373,210	\$ -	\$ -
Second Allocation					
Incoming - All Others	\$ 39,835	\$ -	\$ 17,778	\$ 17,778	\$ 4,278
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (22,057)	\$ -	\$ -	\$ (17,778)	\$ (4,278)
Subtotal of Second Allocation	\$ 17,778	\$ -	\$ 17,778	\$ -	\$ -
TOTAL ALLOCATED	\$ 390,988	\$ -	\$ 390,988	\$ -	\$ -

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-11-041 City Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Agenda Supportt							
100-11-011 City Council	28.00	8.615%	\$ 32,153		\$ 32,153		\$ 32,153
100-11-021 City Mgr	21.00	6.462%	\$ 24,115		\$ 24,115		\$ 24,115
100-11-031 City Treasurer	1.00	0.308%	\$ 1,148		\$ 1,148		\$ 1,148
100-11-041 City Clerk	3.00	0.923%	\$ 3,445		\$ 3,445		\$ 3,445
100-11-051 City Attorney	6.00	1.846%	\$ 6,890		\$ 6,890	\$ 392	\$ 7,282
100-12-011 Finance - Admin	46.00	14.154%	\$ 52,824		\$ 52,824	\$ 3,007	\$ 55,830
100-12-031-034 Finance - Revenue	4.00	1.231%	\$ 4,593		\$ 4,593	\$ 261	\$ 4,855
100-12-052 GIS	1.00	0.308%	\$ 1,148		\$ 1,148	\$ 65	\$ 1,214
100-13-011 HR	3.00	0.923%	\$ 3,445		\$ 3,445	\$ 196	\$ 3,641
100-14-011 Parks & Rec Admin	29.00	8.923%	\$ 33,302		\$ 33,302	\$ 1,895	\$ 35,197
100-15-011 Police Admin	22.00	6.769%	\$ 25,263		\$ 25,263	\$ 1,438	\$ 26,701
100-16-011 Fire Admin	11.50	3.538%	\$ 13,206		\$ 13,206	\$ 752	\$ 13,958
100-17-011 Community Development Admin	17.50	5.385%	\$ 20,096		\$ 20,096	\$ 1,144	\$ 21,240
100-18-011 Public Works Admin	23.00	7.077%	\$ 26,412		\$ 26,412	\$ 1,503	\$ 27,915
100-18-021 Civil Engineering	1.00	0.308%	\$ 1,148		\$ 1,148	\$ 65	\$ 1,214
100-14-027 Tennis Operations	3.00	0.923%	\$ 3,445		\$ 3,445	\$ 196	\$ 3,641
100-17-021 Current Planning	30.00	9.231%	\$ 34,450		\$ 34,450	\$ 1,961	\$ 36,411
100-17-032 Inspection	4.00	1.231%	\$ 4,593		\$ 4,593	\$ 261	\$ 4,855
100-17-051 Traffic Engineering	18.00	5.538%	\$ 20,670		\$ 20,670	\$ 1,177	\$ 21,847
100-18-032 Street Repair	13.00	4.000%	\$ 14,928		\$ 14,928	\$ 850	\$ 15,778
100-18-034 Traffic Control	1.00	0.308%	\$ 1,148		\$ 1,148	\$ 65	\$ 1,214
100-18-051 Electrical Maintenance	2.00	0.615%	\$ 2,297		\$ 2,297	\$ 131	\$ 2,427
205-18-032 Streets, Highways & Sidewalks - Street Repair	13.00	4.000%	\$ 14,928		\$ 14,928	\$ 850	\$ 15,778
501-18-231 Water Pumping	3.00	0.923%	\$ 3,445		\$ 3,445	\$ 196	\$ 3,641
502-18-311 Stormwater Fund - Storm Drain Maintenance	1.00	0.308%	\$ 1,148		\$ 1,148	\$ 65	\$ 1,214
503-18-321 Wastewater Fund - Sewer Maintenance	6.00	1.846%	\$ 6,890		\$ 6,890	\$ 392	\$ 7,282
510-18-411 Refuse Fund - Refuse Management	1.00	0.308%	\$ 1,148		\$ 1,148	\$ 65	\$ 1,214
521-18-513 County Parking Lots Fund	0.25	0.077%	\$ 287		\$ 287	\$ 16	\$ 303
521-18-514 County Parking Lots Fund	0.25	0.077%	\$ 287		\$ 287	\$ 16	\$ 303
522-18-512 State Pier and Parking Lot Fund	0.50	0.154%	\$ 574		\$ 574	\$ 33	\$ 607
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	4.00	1.231%	\$ 4,593		\$ 4,593	\$ 261	\$ 4,855
610-18-621 Fleet Mgmt Fund - Fleet Replacement	8.00	2.462%	\$ 9,187		\$ 9,187	\$ 523	\$ 9,710
Total	325.00	100.000%	\$ 373,210	\$ -	\$ 373,210	\$ 17,778	\$ 390,988

Allocation Basis:

of Agenda Items per Dept

Source of Allocation:

FY 13-14 Agendas

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

ALLOCATION SUMMARY

100-11-041 City Clerk

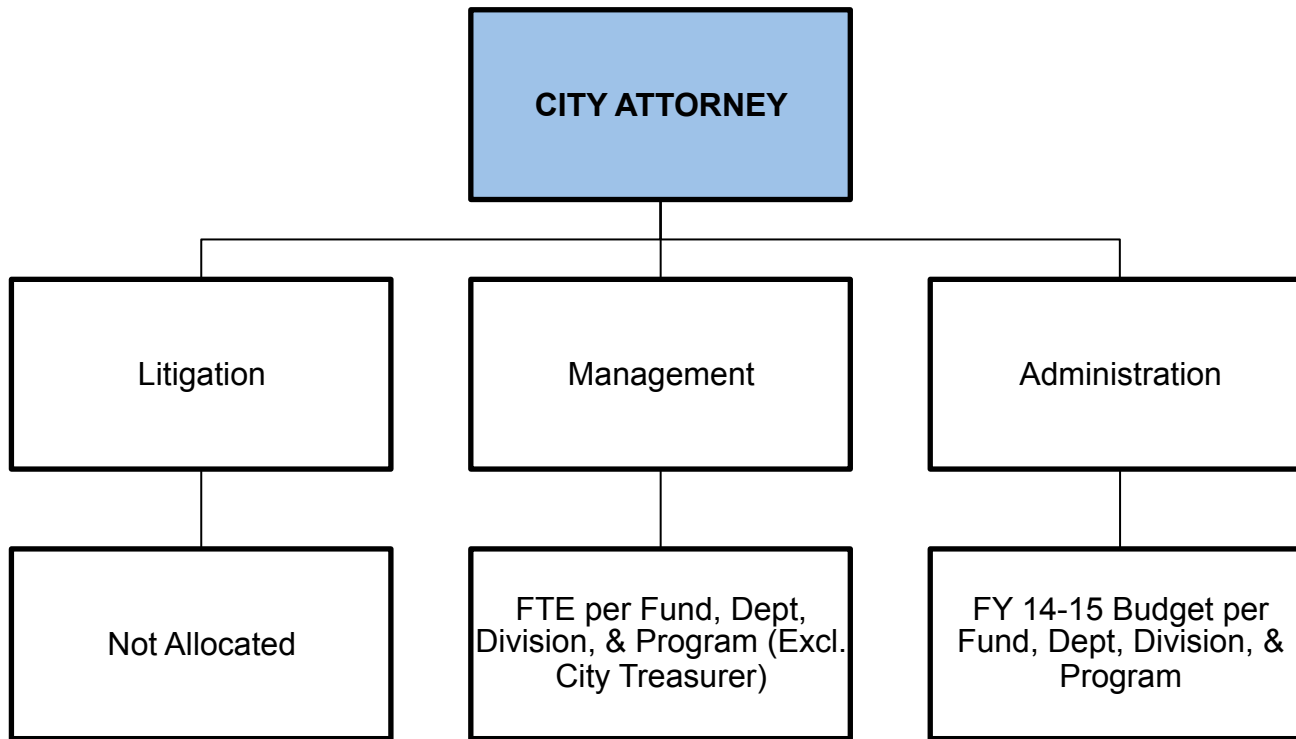
	<u>Agenda Supportt</u>	<u>Total</u>
100-11-011 City Council	\$ 32,153	\$ 32,153
100-11-021 City Mgr	\$ 24,115	\$ 24,115
100-11-031 City Treasurer	\$ 1,148	\$ 1,148
100-11-041 City Clerk	\$ 3,445	\$ 3,445
100-11-051 City Attorney	\$ 7,282	\$ 7,282
100-12-011 Finance - Admin	\$ 55,830	\$ 55,830
100-12-031-034 Finance - Revenue	\$ 4,855	\$ 4,855
100-12-052 GIS	\$ 1,214	\$ 1,214
100-13-011 HR	\$ 3,641	\$ 3,641
100-14-011 Parks & Rec Admin	\$ 35,197	\$ 35,197
100-15-011 Police Admin	\$ 26,701	\$ 26,701
100-16-011 Fire Admin	\$ 13,958	\$ 13,958
100-17-011 Community Development Admin	\$ 21,240	\$ 21,240
100-18-011 Public Works Admin	\$ 27,915	\$ 27,915
100-18-021 Civil Engineering	\$ 1,214	\$ 1,214
100-14-027 Tennis Operations	\$ 3,641	\$ 3,641
100-17-021 Current Planning	\$ 36,411	\$ 36,411
100-17-032 Inspection	\$ 4,855	\$ 4,855
100-17-051 Traffic Engineering	\$ 21,847	\$ 21,847
100-18-032 Street Repair	\$ 15,778	\$ 15,778
100-18-034 Traffic Control	\$ 1,214	\$ 1,214
100-18-051 Electrical Maintenance	\$ 2,427	\$ 2,427
205-18-032 Streets, Highways & Sidewalks - Street Repair	\$ 15,778	\$ 15,778
501-18-231 Water Pumping	\$ 3,641	\$ 3,641
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 1,214	\$ 1,214
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 7,282	\$ 7,282
510-18-411 Refuse Fund - Refuse Management	\$ 1,214	\$ 1,214
521-18-513 County Parking Lots Fund	\$ 303	\$ 303
521-18-514 County Parking Lots Fund	\$ 303	\$ 303
522-18-512 State Pier and Parking Lot Fund	\$ 607	\$ 607
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ 4,855	\$ 4,855
610-18-621 Fleet Mgmt Fund - Fleet Replacement	\$ 9,710	\$ 9,710
Total	\$ 390,988	\$ 390,988

(6) City Attorney

The City Attorney's office drafts ordinances, resolutions and agreements as well as provides general legal services and advice, oral and written, to all City departments on a daily and routine basis. The City Attorney serves as advisor by providing legal representation at City Council meetings, and on an as-needed basis to other boards, committees and commissions. City Attorney costs are allocated to Receiving Departments, as follows:

- **Litigation** – represents support provided to the City in prosecuting or defending the City against outside litigants. In accordance with OMB guidelines, costs associated with this function have not been allocated.
- **Management** – represents legal support provided in association with City personnel. The costs associated with this function are allocated based on the number of full time employees per Fund, Dept, Division, and Program, excluding City Treasurer position.
- **Administration** – relates to general legal services and advice provided to or in association with City departments. This function is allocated based on FY 14-15 budgeted expenditures per Fund, Dept, Division, and Program.

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:



(6.1) City Attorney Detail Reports

The following pages 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

100-11-051 City Attorney

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 592,154		\$ 592,154
Total Deductions	\$ -		\$ -
Incoming Costs			
-- Building Replacement	\$ 20,362	\$ -	\$ 20,362
100-11-011 City Council	\$ 2,478	\$ 370	\$ 2,848
100-11-021 City Mgr	\$ 4,240	\$ 571	\$ 4,811
100-11-031 City Treasurer	\$ 251	\$ 34	\$ 285
100-11-041 City Clerk	\$ 6,890	\$ 392	\$ 7,282
100-11-051 City Attorney		\$ 2,413	\$ 2,413
100-12-011 Finance - Admin		\$ 5,320	\$ 5,320
100-12-021 Finance - Accounting		\$ 3,437	\$ 3,437
100-12-031-034 Finance - Revenue		\$ 3,109	\$ 3,109
100-12-041 Finance - Purchasing		\$ 54	\$ 54
100-12-052 GIS		\$ 1,242	\$ 1,242
100-13-011 HR		\$ 3,328	\$ 3,328
Total Incoming Costs	<u>\$ 34,221</u>	<u>\$ 20,271</u>	<u>\$ 54,492</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 626,375</u>	<u>\$ 20,271</u>	<u>\$ 646,646</u>

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

DEPARTMENTAL EXPENSE DETAIL

100-11-051 City Attorney

Expense Type	\$	General Admin	Litigation	Employee Services	Legal Services
Personnel					
Salaries & Wages	\$ 65,913	\$ -	\$ -	\$ 32,957	\$ 32,957
Fringe Benefits	\$ 23,034	\$ -	\$ -	\$ 11,517	\$ 11,517
Subtotal Personnel Cost	\$ 88,947	\$ -	\$ -	\$ 44,474	\$ 44,474
Operating Services & Supplies					
Contract & Professional Services	\$ 104,128	\$ -	\$ 104,128	\$ -	\$ -
Materials & Services	\$ 1,340	\$ -	\$ -	\$ 670	\$ 670
Utilities	\$ 1,600	\$ -	\$ -	\$ 800	\$ 800
Internal Service Charges	\$ 42,139	\$ -	\$ -	\$ 21,070	\$ 21,070
Contract & Professional Services - City Attorney Contract	\$ 354,000	\$ -	\$ -	\$ 177,000	\$ 177,000
Subtotal Operating Cost	\$ 503,207	\$ -	\$ 104,128	\$ 199,540	\$ 199,540
DEPARTMENTAL EXPENDITURES	\$ 592,154	\$ -	\$ 104,128	\$ 244,013	\$ 244,013
Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 592,154	\$ -	\$ 104,128	\$ 244,013	\$ 244,013
First Allocation					
Incoming - All Others	\$ 34,221	\$ -	\$ 6,018	\$ 14,102	\$ 14,102
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (110,146)	\$ -	\$ (110,146)	\$ -	\$ -
Subtotal of First Allocation	\$ 516,229	\$ -	\$ -	\$ 258,115	\$ 258,115
Second Allocation					
Incoming - All Others	\$ 20,271	\$ -	\$ 3,565	\$ 8,353	\$ 8,353
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (3,565)	\$ -	\$ (3,565)	\$ -	\$ -
Subtotal of Second Allocation	\$ 16,707	\$ -	\$ -	\$ 8,353.36	\$ 8,353.36
TOTAL ALLOCATED	\$ 532,936	\$ -	\$ -	\$ 266,468	\$ 266,468

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-11-051 City Attorney

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Employee Services							
100-11-011 City Council	5.00	1.799%	\$ 4,642		\$ 4,642		\$ 4,642
100-11-021 City Mgr	3.00	1.079%	\$ 2,785		\$ 2,785		\$ 2,785
100-11-041 City Clerk	3.00	1.079%	\$ 2,785		\$ 2,785		\$ 2,785
100-11-051 City Attorney	1.00	0.360%	\$ 928		\$ 928		\$ 928
100-12-011 Finance - Admin	3.00	1.079%	\$ 2,785		\$ 2,785	\$ 94	\$ 2,880
100-12-021 Finance - Accounting	4.00	1.439%	\$ 3,714		\$ 3,714	\$ 126	\$ 3,839
100-12-031-034 Finance - Revenue	7.00	2.518%	\$ 6,499		\$ 6,499	\$ 220	\$ 6,719
100-12-041 Finance - Purchasing	3.00	1.079%	\$ 2,785		\$ 2,785	\$ 94	\$ 2,880
100-12-052 GIS	2.00	0.719%	\$ 1,857		\$ 1,857	\$ 63	\$ 1,920
100-13-011 HR	4.00	1.439%	\$ 3,714		\$ 3,714	\$ 126	\$ 3,839
100-14-011 Parks & Rec Admin	5.00	1.799%	\$ 4,642		\$ 4,642	\$ 157	\$ 4,799
100-15-011 Police Admin	8.80	3.165%	\$ 8,171		\$ 8,171	\$ 276	\$ 8,447
100-16-011 Fire Admin	2.20	0.791%	\$ 2,043		\$ 2,043	\$ 69	\$ 2,112
100-17-011 Community Development Admin	2.00	0.719%	\$ 1,857		\$ 1,857	\$ 63	\$ 1,920
100-18-011 Public Works Admin	6.75	2.428%	\$ 6,267		\$ 6,267	\$ 212	\$ 6,479
100-18-021 Civil Engineering	7.50	2.698%	\$ 6,964		\$ 6,964	\$ 236	\$ 7,199
100-14-021 Recreation Services	3.00	1.079%	\$ 2,785		\$ 2,785	\$ 94	\$ 2,880
100-14-025 Special Activity Classes	0.74	0.266%	\$ 687		\$ 687	\$ 23	\$ 710
100-14-028 Facility & Parks Reservations	1.50	0.540%	\$ 1,393		\$ 1,393	\$ 47	\$ 1,440
100-14-031 Cultural Arts	2.00	0.719%	\$ 1,857		\$ 1,857	\$ 63	\$ 1,920
100-14-034 Art Classes	0.24	0.086%	\$ 223		\$ 223	\$ 8	\$ 230
100-14-041 Sports Leagues & Tournaments	0.04	0.014%	\$ 37		\$ 37	\$ 1	\$ 38
100-14-042 Sports Classes	1.56	0.561%	\$ 1,448		\$ 1,448	\$ 49	\$ 1,497
100-14-043 Swimming Activities	0.86	0.309%	\$ 798		\$ 798	\$ 27	\$ 825
100-14-044 Sports & Aquatics Admin	1.00	0.360%	\$ 928		\$ 928	\$ 31	\$ 960
100-14-051 Volunteers	1.00	0.360%	\$ 928		\$ 928	\$ 31	\$ 960
100-14-061 Older Adult Activities	0.06	0.022%	\$ 56		\$ 56	\$ 2	\$ 58
100-14-062 Senior Services	1.00	0.360%	\$ 928		\$ 928	\$ 31	\$ 960
100-15-021 Patrol	40.00	14.388%	\$ 37,139		\$ 37,139	\$ 1,256	\$ 38,395
100-15-031 Investigations	14.00	5.036%	\$ 12,999		\$ 12,999	\$ 440	\$ 13,438
100-15-041 Technical Support Services	12.00	4.317%	\$ 11,142		\$ 11,142	\$ 377	\$ 11,518
100-15-051 Community Affairs	1.00	0.360%	\$ 928		\$ 928	\$ 31	\$ 960
100-15-061 Traffic Safety	6.00	2.158%	\$ 5,571		\$ 5,571	\$ 188	\$ 5,759
100-15-071 Jail Operations	6.00	2.158%	\$ 5,571		\$ 5,571	\$ 188	\$ 5,759
100-15-081 Parking Enforcement	14.00	5.036%	\$ 12,999		\$ 12,999	\$ 440	\$ 13,438
100-15-091 Animal Control	3.00	1.079%	\$ 2,785		\$ 2,785	\$ 94	\$ 2,880
100-16-021 Prevention	2.00	0.719%	\$ 1,857		\$ 1,857	\$ 63	\$ 1,920
100-16-031 Suppression	19.00	6.835%	\$ 17,641		\$ 17,641	\$ 597	\$ 18,238

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-11-051 City Attorney

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-16-041 Paramedics	7.00	2.518%	\$ 6,499		\$ 6,499	\$ 220	\$ 6,719
100-16-051 Special Services	1.00	0.360%	\$ 928		\$ 928	\$ 31	\$ 960
100-17-021 Current Planning	3.00	1.079%	\$ 2,785		\$ 2,785	\$ 94	\$ 2,880
100-17-022 Advance Planning	3.00	1.079%	\$ 2,785		\$ 2,785	\$ 94	\$ 2,880
100-17-031 Plan Check	3.00	1.079%	\$ 2,785		\$ 2,785	\$ 94	\$ 2,880
100-17-032 Inspection	7.00	2.518%	\$ 6,499		\$ 6,499	\$ 220	\$ 6,719
100-17-041 Code Enforcement	2.00	0.719%	\$ 1,857		\$ 1,857	\$ 63	\$ 1,920
100-17-051 Traffic Engineering	2.00	0.719%	\$ 1,857		\$ 1,857	\$ 63	\$ 1,920
100-18-032 Street Repair	11.00	3.957%	\$ 10,213		\$ 10,213	\$ 345	\$ 10,559
100-18-034 Traffic Control	2.50	0.899%	\$ 2,321		\$ 2,321	\$ 79	\$ 2,400
100-18-042 Parks Maintenance	1.00	0.360%	\$ 928		\$ 928	\$ 31	\$ 960
230-14-091 Prop. A Fund - Transportation	3.00	1.079%	\$ 2,785		\$ 2,785	\$ 94	\$ 2,880
501-18-231 Water Pumping	2.85	1.025%	\$ 2,646		\$ 2,646	\$ 90	\$ 2,736
501-18-251 Water Maintenance	8.50	3.058%	\$ 7,892		\$ 7,892	\$ 267	\$ 8,159
502-18-311 Stormwater Fund - Storm Drain Maintenance	1.00	0.360%	\$ 928		\$ 928	\$ 31	\$ 960
503-18-321 Wastewater Fund - Sewer Maintenance	3.45	1.241%	\$ 3,203		\$ 3,203	\$ 108	\$ 3,312
510-18-411 Refuse Fund - Refuse Management	1.25	0.450%	\$ 1,161		\$ 1,161	\$ 39	\$ 1,200
520-18-511 Parking Fund - Street Meters & City Lots	1.40	0.504%	\$ 1,300		\$ 1,300	\$ 44	\$ 1,344
521-18-513 County Parking Lots Fund	0.20	0.072%	\$ 186		\$ 186	\$ 6	\$ 192
521-18-514 County Parking Lots Fund	0.20	0.072%	\$ 186		\$ 186	\$ 6	\$ 192
522-18-512 State Pier and Parking Lot Fund	0.40	0.144%	\$ 371		\$ 371	\$ 13	\$ 384
601-13-021 Insurance Reserve Fund - HR	2.00	0.719%	\$ 1,857		\$ 1,857	\$ 63	\$ 1,920
605-12-051 Information Systems Fund - Information Systems	6.00	2.158%	\$ 5,571		\$ 5,571	\$ 188	\$ 5,759
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	3.00	1.079%	\$ 2,785		\$ 2,785	\$ 94	\$ 2,880
615-18-041 Building Maintenance & Operations Fund	5.00	1.799%	\$ 4,642		\$ 4,642	\$ 157	\$ 4,799
Total	278.00	100.000%	\$ 258,115	\$ -	\$ 258,115	\$ 8,353	\$ 266,468

Allocation Basis:

of FTE per Fund / Dept / Division / Program (Excl. Treasurer)

Source of Allocation:

FY 14-15 Budgeted Personnel

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-11-051 City Attorney

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Legal Services							
100-11-011 City Council	419,973.00	0.408%	\$ 1,053		\$ 1,053		\$ 1,053
100-11-021 City Mgr	820,818.00	0.797%	\$ 2,058		\$ 2,058		\$ 2,058
100-11-031 City Treasurer	39,047.00	0.038%	\$ 98		\$ 98		\$ 98
100-11-041 City Clerk	809,400.00	0.786%	\$ 2,030		\$ 2,030		\$ 2,030
100-11-051 City Attorney	592,154.00	0.575%	\$ 1,485		\$ 1,485		\$ 1,485
100-12-011 Finance - Admin	1,214,462.00	1.180%	\$ 3,046		\$ 3,046	\$ 101	\$ 3,147
100-12-021 Finance - Accounting	622,756.00	0.605%	\$ 1,562		\$ 1,562	\$ 52	\$ 1,614
100-12-031-034 Finance - Revenue	1,108,730.00	1.077%	\$ 2,780		\$ 2,780	\$ 92	\$ 2,873
100-12-041 Finance - Purchasing	396,802.00	0.386%	\$ 995		\$ 995	\$ 33	\$ 1,028
100-12-052 GIS	342,223.00	0.333%	\$ 858		\$ 858	\$ 29	\$ 887
100-13-011 HR	1,238,160.00	1.203%	\$ 3,105		\$ 3,105	\$ 103	\$ 3,208
100-14-011 Parks & Rec Admin	2,746,816.00	2.669%	\$ 6,889		\$ 6,889	\$ 229	\$ 7,117
100-15-011 Police Admin	4,999,332.00	4.857%	\$ 12,537		\$ 12,537	\$ 417	\$ 12,954
100-16-011 Fire Admin	2,252,185.00	2.188%	\$ 5,648		\$ 5,648	\$ 188	\$ 5,836
100-17-011 Community Development Admin	776,447.00	0.754%	\$ 1,947		\$ 1,947	\$ 65	\$ 2,012
100-18-011 Public Works Admin	1,531,284.00	1.488%	\$ 3,840		\$ 3,840	\$ 128	\$ 3,968
100-18-021 Civil Engineering	1,284,727.00	1.248%	\$ 3,222		\$ 3,222	\$ 107	\$ 3,329
100-14-021 Recreation Services	1,116,649.00	1.085%	\$ 2,800		\$ 2,800	\$ 93	\$ 2,893
100-14-022 Playground	5,320.00	0.005%	\$ 13		\$ 13	\$ 0	\$ 14
100-14-024 Teen Drop In Center	102,220.00	0.099%	\$ 256		\$ 256	\$ 9	\$ 265
100-14-025 Special Activity Classes	353,482.00	0.343%	\$ 886		\$ 886	\$ 29	\$ 916
100-14-026 Special Events	161,920.00	0.157%	\$ 406		\$ 406	\$ 13	\$ 420
100-14-027 Tennis Operations	161,620.00	0.157%	\$ 405		\$ 405	\$ 13	\$ 419
100-14-028 Facility & Parks Reservations	333,438.00	0.324%	\$ 836		\$ 836	\$ 28	\$ 864
100-14-031 Cultural Arts	364,123.00	0.354%	\$ 913		\$ 913	\$ 30	\$ 943
100-14-034 Art Classes	216,310.00	0.210%	\$ 542		\$ 542	\$ 18	\$ 560
100-14-036 Concerts In The Park	40,465.00	0.039%	\$ 101		\$ 101	\$ 3	\$ 105
100-14-041 Sports Leagues & Tournaments	324,442.00	0.315%	\$ 814		\$ 814	\$ 27	\$ 841
100-14-042 Sports Classes	494,814.00	0.481%	\$ 1,241		\$ 1,241	\$ 41	\$ 1,282
100-14-043 Swimming Activities	508,498.00	0.494%	\$ 1,275		\$ 1,275	\$ 42	\$ 1,318
100-14-044 Sports & Aquatics Admin	166,507.00	0.162%	\$ 418		\$ 418	\$ 14	\$ 431
100-14-051 Volunteers	146,998.00	0.143%	\$ 369		\$ 369	\$ 12	\$ 381
100-14-061 Older Adult Activities	105,710.00	0.103%	\$ 265		\$ 265	\$ 9	\$ 274
100-14-062 Senior Services	227,631.00	0.221%	\$ 571		\$ 571	\$ 19	\$ 590
100-15-021 Patrol	8,577,940.00	8.334%	\$ 21,512		\$ 21,512	\$ 715	\$ 22,227
100-15-031 Investigations	2,615,882.00	2.542%	\$ 6,560		\$ 6,560	\$ 218	\$ 6,778
100-15-032 School Resource Officer	24,436.00	0.024%	\$ 61		\$ 61	\$ 2	\$ 63
100-15-041 Technical Support Services	1,295,997.00	1.259%	\$ 3,250		\$ 3,250	\$ 108	\$ 3,358

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-11-051 City Attorney

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
100-15-042 Communications	1,158,282.00	1.125%	\$ 2,905		\$ 2,905	\$ 97	\$ 3,001
100-15-051 Community Affairs	306,155.00	0.297%	\$ 768		\$ 768	\$ 26	\$ 793
100-15-061 Traffic Safety	1,606,424.00	1.561%	\$ 4,029		\$ 4,029	\$ 134	\$ 4,162
100-15-071 Jail Operations	629,791.00	0.612%	\$ 1,579		\$ 1,579	\$ 52	\$ 1,632
100-15-081 Parking Enforcement	1,669,940.00	1.622%	\$ 4,188		\$ 4,188	\$ 139	\$ 4,327
100-15-091 Animal Control	323,436.00	0.314%	\$ 811		\$ 811	\$ 27	\$ 838
100-16-021 Prevention	733,431.00	0.713%	\$ 1,839		\$ 1,839	\$ 61	\$ 1,900
100-16-023 Arson Investiation	36,800.00	0.036%	\$ 92		\$ 92	\$ 3	\$ 95
100-16-031 Suppression	6,013,123.00	5.842%	\$ 15,080		\$ 15,080	\$ 501	\$ 15,581
100-16-041 Paramedics	1,705,259.00	1.657%	\$ 4,276		\$ 4,276	\$ 142	\$ 4,419
100-16-051 Special Services	272,491.00	0.265%	\$ 683		\$ 683	\$ 23	\$ 706
100-16-052 Emergency Preparedness	115,650.00	0.112%	\$ 290		\$ 290	\$ 10	\$ 300
100-16-053 Fire Reserves	128,026.00	0.124%	\$ 321		\$ 321	\$ 11	\$ 332
100-16-054 CERT (Community Emergency Response Team)	21,350.00	0.021%	\$ 54		\$ 54	\$ 2	\$ 55
100-16-055 Communications	54,390.00	0.053%	\$ 136		\$ 136	\$ 5	\$ 141
100-16-056 Public Education	30,200.00	0.029%	\$ 76		\$ 76	\$ 3	\$ 78
100-17-021 Current Planning	484,877.00	0.471%	\$ 1,216		\$ 1,216	\$ 40	\$ 1,256
100-17-022 Advance Planning	539,923.00	0.525%	\$ 1,354		\$ 1,354	\$ 45	\$ 1,399
100-17-031 Plan Check	834,283.00	0.811%	\$ 2,092		\$ 2,092	\$ 70	\$ 2,162
100-17-032 Inspection	886,757.00	0.862%	\$ 2,224		\$ 2,224	\$ 74	\$ 2,298
100-17-041 Code Enforcement	231,737.00	0.225%	\$ 581		\$ 581	\$ 19	\$ 600
100-17-051 Traffic Engineering	350,011.00	0.340%	\$ 878		\$ 878	\$ 29	\$ 907
100-18-031 Street Maintenance	3,360.00	0.003%	\$ 8		\$ 8	\$ 0	\$ 9
100-18-032 Street Repair	2,150,685.00	2.090%	\$ 5,394		\$ 5,394	\$ 179	\$ 5,573
100-18-034 Traffic Control	392,003.00	0.381%	\$ 983		\$ 983	\$ 33	\$ 1,016
100-18-042 Parks Maintenance	1,073,367.00	1.043%	\$ 2,692		\$ 2,692	\$ 89	\$ 2,781
100-18-043 School District Maintenance	399,736.00	0.388%	\$ 1,002		\$ 1,002	\$ 33	\$ 1,036
201-18-111 Street Lighing & Landscape Fund - Street Lighting	434,701.00	0.422%	\$ 1,090		\$ 1,090	\$ 36	\$ 1,126
201-18-112 Street Lighing & Landscape Fund - Arbolado Tract Lighting	5,059.00	0.005%	\$ 13		\$ 13	\$ 0	\$ 13
201-18-121 Street Lighing & Landscape Fund - Streetscape Maintenance	211,399.00	0.205%	\$ 530		\$ 530	\$ 18	\$ 548
205-18-032 Streets, Highways & Sidewalks - Street Repair	1,715,000.00	1.666%	\$ 4,301		\$ 4,301	\$ 143	\$ 4,444
210-15-201 Asset Forfeiture Fund - Treasury Regional	142,023.00	0.138%	\$ 356		\$ 356	\$ 12	\$ 368
210-15-203 Asset Forfeiture Fund - DOJ Regional	27,000.00	0.026%	\$ 68		\$ 68	\$ 2	\$ 70
211-15-302 Police Safety Grants Fund - State SLES Grant	105,000.00	0.102%	\$ 263		\$ 263	\$ 9	\$ 272
230-14-091 Prop. A Fund - Transportation	804,307.00	0.781%	\$ 2,017		\$ 2,017	\$ 67	\$ 2,084
231-18-021 Prop. C Fund - Civil Engineering	5,895,200.00	5.728%	\$ 14,784		\$ 14,784	\$ 491	\$ 15,275
232-18-091 AB 2766 Air Quality Fund - Transportation	155,068.00	0.151%	\$ 389		\$ 389	\$ 13	\$ 402
233-18-032 Measure R - Street Repair	335,000.00	0.325%	\$ 840		\$ 840	\$ 28	\$ 868
401-11-021 Capital Improvement Fund - City Manager	265,000.00	0.257%	\$ 665		\$ 665	\$ 22	\$ 687
401-12-011 Capital Improvement Fund - City Council	4,792.00	0.005%	\$ 12		\$ 12	\$ 0	\$ 12
401-14-011 Capital Improvement Fund - Parks & Rec Admin	135,000.00	0.131%	\$ 339		\$ 339	\$ 11	\$ 350

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-11-051 City Attorney

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
401-15-011 Capital Improvement Fund - Police Admin	388,332.00	0.377%	\$ 974		\$ 974	\$ 32	\$ 1,006
401-16-011 Capital Improvement Fund - Fire Admin	858,331.00	0.834%	\$ 2,153		\$ 2,153	\$ 72	\$ 2,224
401-18-021 Capital Improvement Fund - Civil Engineering	925,600.00	0.899%	\$ 2,321		\$ 2,321	\$ 77	\$ 2,398
401-18-032 Capital Improvement Fund - Street Repair	348,000.00	0.338%	\$ 873		\$ 873	\$ 29	\$ 902
501-18-211 Water Administration	6,053,746.00	5.882%	\$ 15,182		\$ 15,182	\$ 504	\$ 15,686
501-18-221 Water Source Of Supply	13,000.00	0.013%	\$ 33		\$ 33	\$ 1	\$ 34
501-18-231 Water Pumping	1,355,885.00	1.317%	\$ 3,400		\$ 3,400	\$ 113	\$ 3,513
501-18-241 Water Treatment	87,199.00	0.085%	\$ 219		\$ 219	\$ 7	\$ 226
501-18-251 Water Maintenance	1,248,220.00	1.213%	\$ 3,130		\$ 3,130	\$ 104	\$ 3,234
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,215,651.00	1.181%	\$ 3,049		\$ 3,049	\$ 101	\$ 3,150
503-18-321 Wastewater Fund - Sewer Maintenance	1,919,373.00	1.865%	\$ 4,813		\$ 4,813	\$ 160	\$ 4,973
510-18-411 Refuse Fund - Refuse Management	784,371.00	0.762%	\$ 1,967		\$ 1,967	\$ 65	\$ 2,032
520-18-511 Parking Fund - Street Meters & City Lots	2,538,942.00	2.467%	\$ 6,367		\$ 6,367	\$ 212	\$ 6,579
521-18-513 County Parking Lots Fund	174,529.00	0.170%	\$ 438		\$ 438	\$ 15	\$ 452
521-18-514 County Parking Lots Fund	470,277.00	0.457%	\$ 1,179		\$ 1,179	\$ 39	\$ 1,219
522-18-512 State Pier and Parking Lot Fund	1,517,752.00	1.475%	\$ 3,806		\$ 3,806	\$ 126	\$ 3,933
601-13-021 Insurance Reserve Fund - HR	370,666.00	0.360%	\$ 930		\$ 930	\$ 31	\$ 960
601-13-022 Liability	1,443,486.00	1.402%	\$ 3,620		\$ 3,620	\$ 120	\$ 3,740
601-13-023 Workers Compensation	2,888,593.00	2.807%	\$ 7,244		\$ 7,244	\$ 241	\$ 7,485
605-12-051 Information Systems Fund - Information Systems	2,685,985.00	2.610%	\$ 6,736		\$ 6,736	\$ 224	\$ 6,960
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,018,958.00	0.990%	\$ 2,555		\$ 2,555	\$ 85	\$ 2,640
610-18-621 Fleet Mgmt Fund - Fleet Replacement	815,312.00	0.792%	\$ 2,045		\$ 2,045	\$ 68	\$ 2,113
615-12-042 Building Maintenance & Operations Fund - Warehouse	222,545.00	0.216%	\$ 558		\$ 558	\$ 19	\$ 577
615-18-041 Building Maintenance & Operations Fund	1,466,804.00	1.425%	\$ 3,678		\$ 3,678	\$ 122	\$ 3,801
710-18-021 Special Assessment Redemption Fund - Civil Engineering	953,389.00	0.926%	\$ 2,391		\$ 2,391	\$ 79	\$ 2,470
801-12-011 Pension Trust Fund - City Council	233,220.00	0.227%	\$ 585		\$ 585	\$ 19	\$ 604
Total	102,923,920.00	100.000%	\$ 258,115	\$ -	\$ 258,115	\$ 8,353	\$ 266,468

Allocation Basis:

Budgeted Expenditures per Fund / Dept / Division / Program

Source of Allocation:

FY 14-15 Adopted Budget

ALLOCATION SUMMARY

100-11-051 City Attorney

	Employee Services	Legal Services	Total
100-11-011 City Council	\$ 4,642	\$ 1,053	\$ 5,696
100-11-021 City Mgr	\$ 2,785	\$ 2,058	\$ 4,844
100-11-031 City Treasurer	\$ -	\$ 98	\$ 98
100-11-041 City Clerk	\$ 2,785	\$ 2,030	\$ 4,815
100-11-051 City Attorney	\$ 928	\$ 1,485	\$ 2,413
100-12-011 Finance - Admin	\$ 2,880	\$ 3,147	\$ 6,026
100-12-021 Finance - Accounting	\$ 3,839	\$ 1,614	\$ 5,453
100-12-031-034 Finance - Revenue	\$ 6,719	\$ 2,873	\$ 9,592
100-12-041 Finance - Purchasing	\$ 2,880	\$ 1,028	\$ 3,908
100-12-052 GIS	\$ 1,920	\$ 887	\$ 2,806
100-13-011 HR	\$ 3,839	\$ 3,208	\$ 7,048
100-14-011 Parks & Rec Admin	\$ 4,799	\$ 7,117	\$ 11,917
100-15-011 Police Admin	\$ 8,447	\$ 12,954	\$ 21,401
100-16-011 Fire Admin	\$ 2,112	\$ 5,836	\$ 7,947
100-17-011 Community Development Admin	\$ 1,920	\$ 2,012	\$ 3,932
100-18-011 Public Works Admin	\$ 6,479	\$ 3,968	\$ 10,447
100-18-021 Civil Engineering	\$ 7,199	\$ 3,329	\$ 10,528
100-14-021 Recreation Services	\$ 2,880	\$ 2,893	\$ 5,773
100-14-022 Playground	\$ -	\$ 14	\$ 14
100-14-024 Teen Drop In Center	\$ -	\$ 265	\$ 265
100-14-025 Special Activity Classes	\$ 710	\$ 916	\$ 1,626
100-14-026 Special Events	\$ -	\$ 420	\$ 420
100-14-027 Tennis Operations	\$ -	\$ 419	\$ 419
100-14-028 Facility & Parks Reservations	\$ 1,440	\$ 864	\$ 2,304
100-14-031 Cultural Arts	\$ 1,920	\$ 943	\$ 2,863
100-14-034 Art Classes	\$ 230	\$ 560	\$ 791
100-14-036 Concerts In The Park	\$ -	\$ 105	\$ 105
100-14-041 Sports Leagues & Tournaments	\$ 38	\$ 841	\$ 879
100-14-042 Sports Classes	\$ 1,497	\$ 1,282	\$ 2,780
100-14-043 Swimming Activities	\$ 825	\$ 1,318	\$ 2,143

ALLOCATION SUMMARY

100-11-051 City Attorney

	<u>Employee Services</u>	<u>Legal Services</u>	<u>Total</u>
100-14-044 Sports & Aquatics Admin	\$ 960	\$ 431	\$ 1,391
100-14-051 Volunteers	\$ 960	\$ 381	\$ 1,341
100-14-061 Older Adult Activities	\$ 58	\$ 274	\$ 332
100-14-062 Senior Services	\$ 960	\$ 590	\$ 1,550
100-15-021 Patrol	\$ 38,395	\$ 22,227	\$ 60,622
100-15-031 Investigations	\$ 13,438	\$ 6,778	\$ 20,216
100-15-032 School Resource Officer	\$ -	\$ 63	\$ 63
100-15-041 Technical Support Services	\$ 11,518	\$ 3,358	\$ 14,877
100-15-042 Communications	\$ -	\$ 3,001	\$ 3,001
100-15-051 Community Affairs	\$ 960	\$ 793	\$ 1,753
100-15-061 Traffic Safety	\$ 5,759	\$ 4,162	\$ 9,922
100-15-071 Jail Operations	\$ 5,759	\$ 1,632	\$ 7,391
100-15-081 Parking Enforcement	\$ 13,438	\$ 4,327	\$ 17,765
100-15-091 Animal Control	\$ 2,880	\$ 838	\$ 3,718
100-16-021 Prevention	\$ 1,920	\$ 1,900	\$ 3,820
100-16-023 Arson Investiation	\$ -	\$ 95	\$ 95
100-16-031 Suppression	\$ 18,238	\$ 15,581	\$ 33,819
100-16-041 Paramedics	\$ 6,719	\$ 4,419	\$ 11,138
100-16-051 Special Services	\$ 960	\$ 706	\$ 1,666
100-16-052 Emergency Preparedness	\$ -	\$ 300	\$ 300
100-16-053 Fire Reserves	\$ -	\$ 332	\$ 332
100-16-054 CERT (Community Emergency Response Team)	\$ -	\$ 55	\$ 55
100-16-055 Communications	\$ -	\$ 141	\$ 141
100-16-056 Public Education	\$ -	\$ 78	\$ 78
100-17-021 Current Planning	\$ 2,880	\$ 1,256	\$ 4,136
100-17-022 Advance Planning	\$ 2,880	\$ 1,399	\$ 4,279
100-17-031 Plan Check	\$ 2,880	\$ 2,162	\$ 5,041
100-17-032 Inspection	\$ 6,719	\$ 2,298	\$ 9,017
100-17-041 Code Enforcement	\$ 1,920	\$ 600	\$ 2,520
100-17-051 Traffic Engineering	\$ 1,920	\$ 907	\$ 2,827

ALLOCATION SUMMARY

100-11-051 City Attorney

	Employee Services	Legal Services	Total
100-18-031 Street Maintenance	\$ -	\$ 9	\$ 9
100-18-032 Street Repair	\$ 10,559	\$ 5,573	\$ 16,131
100-18-034 Traffic Control	\$ 2,400	\$ 1,016	\$ 3,415
100-18-042 Parks Maintenance	\$ 960	\$ 2,781	\$ 3,741
100-18-043 School District Maintenance	\$ -	\$ 1,036	\$ 1,036
201-18-111 Street Lighting & Landscape Fund - Street Lighting	\$ -	\$ 1,126	\$ 1,126
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	\$ -	\$ 13	\$ 13
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	\$ -	\$ 548	\$ 548
205-18-032 Streets, Highways & Sidewalks - Street Repair	\$ -	\$ 4,444	\$ 4,444
210-15-201 Asset Forfeiture Fund - Treasury Regional	\$ -	\$ 368	\$ 368
210-15-203 Asset Forfeiture Fund - DOJ Regional	\$ -	\$ 70	\$ 70
211-15-302 Police Safety Grants Fund - State SLES Grant	\$ -	\$ 272	\$ 272
230-14-091 Prop. A Fund - Transportation	\$ 2,880	\$ 2,084	\$ 4,964
231-18-021 Prop. C Fund - Civil Engineering	\$ -	\$ 15,275	\$ 15,275
232-18-091 AB 2766 Air Quality Fund - Transportation	\$ -	\$ 402	\$ 402
233-18-032 Measure R - Street Repair	\$ -	\$ 868	\$ 868
401-11-021 Capital Improvement Fund - City Manager	\$ -	\$ 687	\$ 687
401-12-011 Capital Improvement Fund - City Council	\$ -	\$ 12	\$ 12
401-14-011 Capital Improvement Fund - Parks & Rec Admin	\$ -	\$ 350	\$ 350
401-15-011 Capital Improvement Fund - Police Admin	\$ -	\$ 1,006	\$ 1,006
401-16-011 Capital Improvement Fund - Fire Admin	\$ -	\$ 2,224	\$ 2,224
401-18-021 Capital Improvement Fund - Civil Engineering	\$ -	\$ 2,398	\$ 2,398
401-18-032 Capital Improvement Fund - Street Repair	\$ -	\$ 902	\$ 902
501-18-211 Water Administration	\$ -	\$ 15,686	\$ 15,686
501-18-221 Water Source Of Supply	\$ -	\$ 34	\$ 34
501-18-231 Water Pumping	\$ 2,736	\$ 3,513	\$ 6,249
501-18-241 Water Treatment	\$ -	\$ 226	\$ 226
501-18-251 Water Maintenance	\$ 8,159	\$ 3,234	\$ 11,393
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 960	\$ 3,150	\$ 4,110
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 3,312	\$ 4,973	\$ 8,285

ALLOCATION SUMMARY

100-11-051 City Attorney

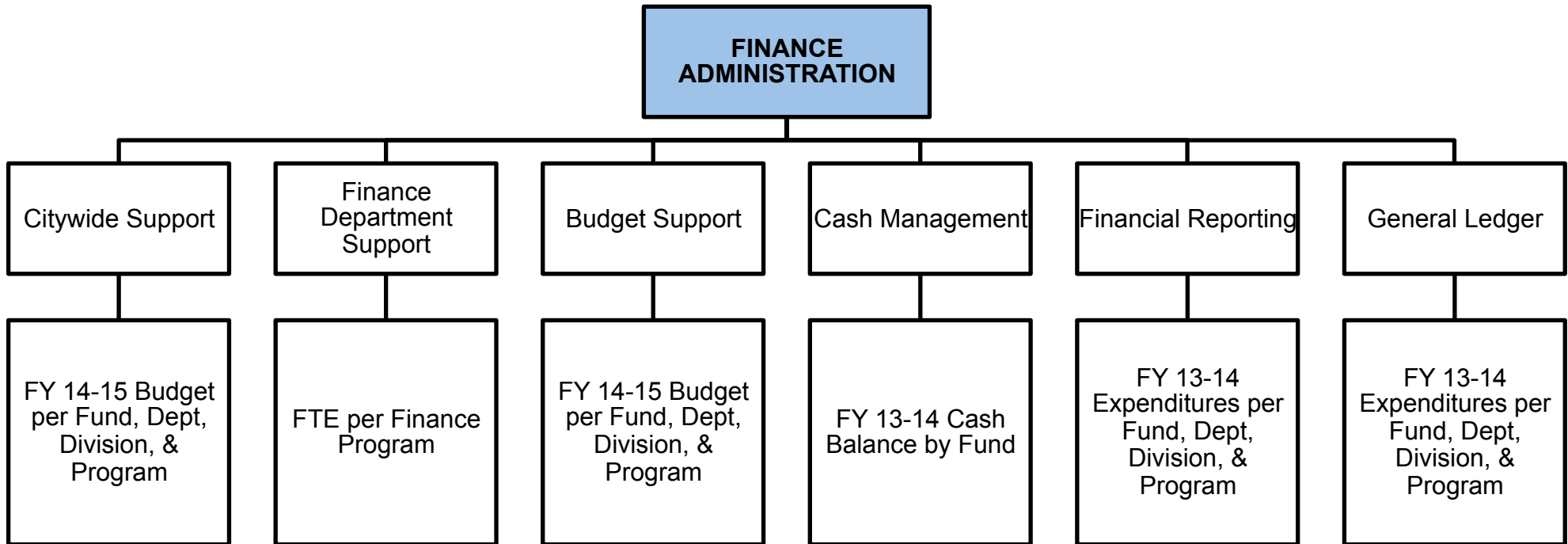
	<u>Employee Services</u>	<u>Legal Services</u>	<u>Total</u>
510-18-411 Refuse Fund - Refuse Management	\$ 1,200	\$ 2,032	\$ 3,232
520-18-511 Parking Fund - Street Meters & City Lots	\$ 1,344	\$ 6,579	\$ 7,923
521-18-513 County Parking Lots Fund	\$ 192	\$ 452	\$ 644
521-18-514 County Parking Lots Fund	\$ 192	\$ 1,219	\$ 1,411
522-18-512 State Pier and Parking Lot Fund	\$ 384	\$ 3,933	\$ 4,317
601-13-021 Insurance Reserve Fund - HR	\$ 1,920	\$ 960	\$ 2,880
601-13-022 Liability	\$ -	\$ 3,740	\$ 3,740
601-13-023 Workers Compensation	\$ -	\$ 7,485	\$ 7,485
605-12-051 Information Systems Fund - Information Systems	\$ 5,759	\$ 6,960	\$ 12,719
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ 2,880	\$ 2,640	\$ 5,520
610-18-621 Fleet Mgmt Fund - Fleet Replacement	\$ -	\$ 2,113	\$ 2,113
615-12-042 Building Maintenance & Operations Fund - Warehouse	\$ -	\$ 577	\$ 577
615-18-041 Building Maintenance & Operations Fund	\$ 4,799	\$ 3,801	\$ 8,600
710-18-021 Special Assessment Redemption Fund - Civil Engineering	\$ -	\$ 2,470	\$ 2,470
801-12-011 Pension Trust Fund - City Council	\$ -	\$ 604	\$ 604
Total	\$ 266,468	\$ 266,468	\$ 532,936

(7) Finance - Administration

The Administration division of the Finance department is responsible for creating, monitoring and periodic reporting of the annual budget; investment of City funds; debt issuance and management; and creation of the annual financial report in concert with the Accounting division. Administration also oversees and supports the other divisions in the Finance department. Finance Administration costs are allocated to Receiving Departments, as follows:

- **Citywide Support** – represents financial oversight provided to all departments and funds. These costs are allocated based on FY 14-15 budgeted expenditures per Fund, Dept., Division, and Program.
- **Finance Department Support** – represents managerial support provided to Finance programs and staff. These costs are allocated based on the number of full time employees per Finance Division and Program.
- **Budget Support** – represents support associated with management and oversight of the budget process. These costs are allocated based on FY 14-15 budgeted expenditures per Fund, Dept., Division, and Program.
- **Cash Management** – represents investment support and management and oversight of debt issuance. These costs are allocated based on FY 13-14 cash balance by Fund.
- **Financial Reporting** – represents support associated with preparation of financial documents such as CAFR, budget, and other state reports. These costs are allocated based on FY 13-14 actual expenditures per Fund, Dept., Division, and Program.
- **General Ledger** – represents support associated with managing and oversight of the City’s general ledger. These costs are allocated based on FY 13-14 actual expenditures per Fund, Dept., Division, and Program.

The chart on the following page illustrates the functions and measures used to allocate Finance Administration 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:



(7.1) Finance Administration Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

COSTS TO BE ALLOCATED

100-12-011 Finance - Admin

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 1,214,462		\$ 1,214,462
Total Deductions	\$ -		\$ -
Incoming Costs			
-- Building Replacement	\$ 15,780	\$ -	\$ 15,780
100-11-011 City Council	\$ 5,995	\$ 896	\$ 6,891
100-11-021 City Mgr	\$ 10,244	\$ 1,382	\$ 11,627
100-11-031 City Treasurer	\$ 319	\$ 44	\$ 363
100-11-041 City Clerk	\$ 52,824	\$ 3,007	\$ 55,830
100-11-051 City Attorney	\$ 5,831	\$ 195	\$ 6,026
100-12-011 Finance - Admin		\$ 53,433	\$ 53,433
100-12-021 Finance - Accounting		\$ 16,264	\$ 16,264
100-12-031-034 Finance - Revenue		\$ 6,727	\$ 6,727
100-12-041 Finance - Purchasing		\$ 7,360	\$ 7,360
100-12-052 GIS		\$ 31,055	\$ 31,055
100-13-011 HR		\$ 37,702	\$ 37,702
Total Incoming Costs	<u>\$ 90,993</u>	<u>\$ 158,065</u>	<u>\$ 249,059</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 1,305,455</u>	<u>\$ 158,065</u>	<u>\$ 1,463,521</u>

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

DEPARTMENTAL EXPENSE DETAIL

100-12-011 Finance - Admin

Expense Type	\$	General Admin	Citywide Support	Finance Dept Support	Budget Support	Cash Management	Financial Reporting	General Ledger
Personnel								
Salaries & Wages	\$ 384,460	\$ -	\$ 88,426	\$ 106,726	\$ 120,567	\$ 38,907	\$ 14,917	\$ 14,917
Fringe Benefits	\$ 141,156	\$ -	\$ 32,466	\$ 39,185	\$ 44,267	\$ 14,285	\$ 5,477	\$ 5,477
Subtotal Personnel Cost	\$ 525,616	\$ -	\$ 120,892	\$ 145,911	\$ 164,833	\$ 53,192	\$ 20,394	\$ 20,394
Operating Services & Supplies								
Contract & Professional Services	\$ 67,640	\$ -	\$ 15,557	\$ 18,777	\$ 21,212	\$ 6,845	\$ 2,624	\$ 2,624
Material & Services	\$ 173,775	\$ -	\$ 39,968	\$ 48,240	\$ 54,496	\$ 17,586	\$ 6,742	\$ 6,742
Utilities	\$ 4,200	\$ -	\$ 966	\$ 1,166	\$ 1,317	\$ 425	\$ 163	\$ 163
Internal Service Charges	\$ 243,231	\$ -	\$ 55,943	\$ 67,521	\$ 76,277	\$ 24,615	\$ 9,437	\$ 9,437
Property & Equipment	\$ 200,000	\$ -	\$ 46,000	\$ 55,520	\$ 62,720	\$ 20,240	\$ 7,760	\$ 7,760
Subtotal Operating Cost	\$ 688,846	\$ -	\$ 158,435	\$ 191,224	\$ 216,022	\$ 69,711	\$ 26,727	\$ 26,727
DEPARTMENTAL EXPENDITURES	\$ 1,214,462	\$ -	\$ 279,326	\$ 337,135	\$ 380,855	\$ 122,904	\$ 47,121	\$ 47,121
Disallowed Costs								
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments								
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 1,214,462	\$ -	\$ 279,326	\$ 337,135	\$ 380,855	\$ 122,904	\$ 47,121	\$ 47,121
First Allocation								
Incoming - All Others	\$ 90,993	\$ -	\$ 20,928	\$ 25,260	\$ 28,535	\$ 9,209	\$ 3,531	\$ 3,531
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 1,305,455	\$ -	\$ 300,255	\$ 362,394	\$ 409,391	\$ 132,112	\$ 50,652	\$ 50,652
Second Allocation								
Incoming - All Others	\$ 158,065	\$ -	\$ 36,355	\$ 43,879	\$ 49,569	\$ 15,996	\$ 6,133	\$ 6,133
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 158,065	\$ -	\$ 36,355.06	\$ 43,878.97	\$ 49,569.33	\$ 15,996.23	\$ 6,132.94	\$ 6,132.94
TOTAL ALLOCATED	\$ 1,463,521	\$ -	\$ 336,610	\$ 406,273	\$ 458,960	\$ 148,108	\$ 56,785	\$ 56,785

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-011 Finance - Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Citywide Support							
100-11-011 City Council	419,973.00	0.408%	\$ 1,225		\$ 1,225		\$ 1,225
100-11-021 City Mgr	820,818.00	0.797%	\$ 2,395		\$ 2,395		\$ 2,395
100-11-031 City Treasurer	39,047.00	0.038%	\$ 114		\$ 114		\$ 114
100-11-041 City Clerk	809,400.00	0.786%	\$ 2,361		\$ 2,361		\$ 2,361
100-11-051 City Attorney	592,154.00	0.575%	\$ 1,727		\$ 1,727		\$ 1,727
100-12-011 Finance - Admin	1,214,462.00	1.180%	\$ 3,543		\$ 3,543		\$ 3,543
100-12-021 Finance - Accounting	622,756.00	0.605%	\$ 1,817		\$ 1,817	\$ 229	\$ 2,045
100-12-031-034 Finance - Revenue	1,108,730.00	1.077%	\$ 3,234		\$ 3,234	\$ 407	\$ 3,641
100-12-041 Finance - Purchasing	396,802.00	0.386%	\$ 1,158		\$ 1,158	\$ 146	\$ 1,303
100-12-052 GIS	342,223.00	0.333%	\$ 998		\$ 998	\$ 126	\$ 1,124
100-13-011 HR	1,238,160.00	1.203%	\$ 3,612		\$ 3,612	\$ 455	\$ 4,067
100-14-011 Parks & Rec Admin	2,746,816.00	2.669%	\$ 8,013		\$ 8,013	\$ 1,008	\$ 9,022
100-15-011 Police Admin	4,999,332.00	4.857%	\$ 14,584		\$ 14,584	\$ 1,835	\$ 16,420
100-16-011 Fire Admin	2,252,185.00	2.188%	\$ 6,570		\$ 6,570	\$ 827	\$ 7,397
100-17-011 Community Development Admin	776,447.00	0.754%	\$ 2,265		\$ 2,265	\$ 285	\$ 2,550
100-18-011 Public Works Admin	1,531,284.00	1.488%	\$ 4,467		\$ 4,467	\$ 562	\$ 5,029
100-18-021 Civil Engineering	1,284,727.00	1.248%	\$ 3,748		\$ 3,748	\$ 472	\$ 4,220
100-14-021 Recreation Services	1,116,649.00	1.085%	\$ 3,258		\$ 3,258	\$ 410	\$ 3,667
100-14-022 Playground	5,320.00	0.005%	\$ 16		\$ 16	\$ 2	\$ 17
100-14-024 Teen Drop In Center	102,220.00	0.099%	\$ 298		\$ 298	\$ 38	\$ 336
100-14-025 Special Activity Classes	353,482.00	0.343%	\$ 1,031		\$ 1,031	\$ 130	\$ 1,161
100-14-026 Special Events	161,920.00	0.157%	\$ 472		\$ 472	\$ 59	\$ 532
100-14-027 Tennis Operations	161,620.00	0.157%	\$ 471		\$ 471	\$ 59	\$ 531
100-14-028 Facility & Parks Reservations	333,438.00	0.324%	\$ 973		\$ 973	\$ 122	\$ 1,095
100-14-031 Cultural Arts	364,123.00	0.354%	\$ 1,062		\$ 1,062	\$ 134	\$ 1,196
100-14-034 Art Classes	216,310.00	0.210%	\$ 631		\$ 631	\$ 79	\$ 710
100-14-036 Concerts In The Park	40,465.00	0.039%	\$ 118		\$ 118	\$ 15	\$ 133
100-14-041 Sports Leagues & Tournaments	324,442.00	0.315%	\$ 946		\$ 946	\$ 119	\$ 1,066
100-14-042 Sports Classes	494,814.00	0.481%	\$ 1,443		\$ 1,443	\$ 182	\$ 1,625
100-14-043 Swimming Activities	508,498.00	0.494%	\$ 1,483		\$ 1,483	\$ 187	\$ 1,670
100-14-044 Sports & Aquatics Admin	166,507.00	0.162%	\$ 486		\$ 486	\$ 61	\$ 547
100-14-051 Volunteers	146,998.00	0.143%	\$ 429		\$ 429	\$ 54	\$ 483
100-14-061 Older Adult Activities	105,710.00	0.103%	\$ 308		\$ 308	\$ 39	\$ 347
100-14-062 Senior Services	227,631.00	0.221%	\$ 664		\$ 664	\$ 84	\$ 748
100-15-021 Patrol	8,577,940.00	8.334%	\$ 25,024		\$ 25,024	\$ 3,149	\$ 28,173
100-15-031 Investigations	2,615,882.00	2.542%	\$ 7,631		\$ 7,631	\$ 960	\$ 8,592
100-15-032 School Resource Officer	24,436.00	0.024%	\$ 71		\$ 71	\$ 9	\$ 80
100-15-041 Technical Support Services	1,295,997.00	1.259%	\$ 3,781		\$ 3,781	\$ 476	\$ 4,257

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-011 Finance - Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
100-15-042 Communications	1,158,282.00	1.125%	\$ 3,379		\$ 3,379	\$ 425	\$ 3,804
100-15-051 Community Affairs	306,155.00	0.297%	\$ 893		\$ 893	\$ 112	\$ 1,006
100-15-061 Traffic Safety	1,606,424.00	1.561%	\$ 4,686		\$ 4,686	\$ 590	\$ 5,276
100-15-071 Jail Operations	629,791.00	0.612%	\$ 1,837		\$ 1,837	\$ 231	\$ 2,068
100-15-081 Parking Enforcement	1,669,940.00	1.622%	\$ 4,872		\$ 4,872	\$ 613	\$ 5,485
100-15-091 Animal Control	323,436.00	0.314%	\$ 944		\$ 944	\$ 119	\$ 1,062
100-16-021 Prevention	733,431.00	0.713%	\$ 2,140		\$ 2,140	\$ 269	\$ 2,409
100-16-023 Arson Investigation	36,800.00	0.036%	\$ 107		\$ 107	\$ 14	\$ 121
100-16-031 Suppression	6,013,123.00	5.842%	\$ 17,542		\$ 17,542	\$ 2,208	\$ 19,749
100-16-041 Paramedics	1,705,259.00	1.657%	\$ 4,975		\$ 4,975	\$ 626	\$ 5,601
100-16-051 Special Services	272,491.00	0.265%	\$ 795		\$ 795	\$ 100	\$ 895
100-16-052 Emergency Preparedness	115,650.00	0.112%	\$ 337		\$ 337	\$ 42	\$ 380
100-16-053 Fire Reserves	128,026.00	0.124%	\$ 373		\$ 373	\$ 47	\$ 420
100-16-054 CERT (Community Emergency Response Team)	21,350.00	0.021%	\$ 62		\$ 62	\$ 8	\$ 70
100-16-055 Communications	54,390.00	0.053%	\$ 159		\$ 159	\$ 20	\$ 179
100-16-056 Public Education	30,200.00	0.029%	\$ 88		\$ 88	\$ 11	\$ 99
100-17-021 Current Planning	484,877.00	0.471%	\$ 1,415		\$ 1,415	\$ 178	\$ 1,593
100-17-022 Advance Planning	539,923.00	0.525%	\$ 1,575		\$ 1,575	\$ 198	\$ 1,773
100-17-031 Plan Check	834,283.00	0.811%	\$ 2,434		\$ 2,434	\$ 306	\$ 2,740
100-17-032 Inspection	886,757.00	0.862%	\$ 2,587		\$ 2,587	\$ 326	\$ 2,912
100-17-041 Code Enforcement	231,737.00	0.225%	\$ 676		\$ 676	\$ 85	\$ 761
100-17-051 Traffic Engineering	350,011.00	0.340%	\$ 1,021		\$ 1,021	\$ 128	\$ 1,150
100-18-031 Street Maintenance	3,360.00	0.003%	\$ 10		\$ 10	\$ 1	\$ 11
100-18-032 Street Repair	2,150,685.00	2.090%	\$ 6,274		\$ 6,274	\$ 790	\$ 7,064
100-18-034 Traffic Control	392,003.00	0.381%	\$ 1,144		\$ 1,144	\$ 144	\$ 1,287
100-18-042 Parks Maintenance	1,073,367.00	1.043%	\$ 3,131		\$ 3,131	\$ 394	\$ 3,525
100-18-043 School District Maintenance	399,736.00	0.388%	\$ 1,166		\$ 1,166	\$ 147	\$ 1,313
201-18-111 Street Lighting & Landscape Fund - Street Lighting	434,701.00	0.422%	\$ 1,268		\$ 1,268	\$ 160	\$ 1,428
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	5,059.00	0.005%	\$ 15		\$ 15	\$ 2	\$ 17
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	211,399.00	0.205%	\$ 617		\$ 617	\$ 78	\$ 694
205-18-032 Streets, Highways & Sidewalks - Street Repair	1,715,000.00	1.666%	\$ 5,003		\$ 5,003	\$ 630	\$ 5,633
210-15-201 Asset Forfeiture Fund - Treasury Regional	142,023.00	0.138%	\$ 414		\$ 414	\$ 52	\$ 466
210-15-203 Asset Forfeiture Fund - DOJ Regional	27,000.00	0.026%	\$ 79		\$ 79	\$ 10	\$ 89
211-15-302 Police Safety Grants Fund - State SLES Grant	105,000.00	0.102%	\$ 306		\$ 306	\$ 39	\$ 345
230-14-091 Prop. A Fund - Transportation	804,307.00	0.781%	\$ 2,346		\$ 2,346	\$ 295	\$ 2,642
231-18-021 Prop. C Fund - Civil Engineering	5,895,200.00	5.728%	\$ 17,198		\$ 17,198	\$ 2,164	\$ 19,362
232-18-091 AB 2766 Air Quality Fund - Transportation	155,068.00	0.151%	\$ 452		\$ 452	\$ 57	\$ 509
233-18-032 Measure R - Street Repair	335,000.00	0.325%	\$ 977		\$ 977	\$ 123	\$ 1,100
401-11-021 Capital Improvement Fund - City Manager	265,000.00	0.257%	\$ 773		\$ 773	\$ 97	\$ 870
401-12-011 Capital Improvement Fund - City Council	4,792.00	0.005%	\$ 14		\$ 14	\$ 2	\$ 16
401-14-011 Capital Improvement Fund - Parks & Rec Admin	135,000.00	0.131%	\$ 394		\$ 394	\$ 50	\$ 443

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-011 Finance - Admin

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
401-15-011 Capital Improvement Fund - Police Admin	388,332.00	0.377%	\$ 1,133		\$ 1,133	\$ 143	\$ 1,275
401-16-011 Capital Improvement Fund - Fire Admin	858,331.00	0.834%	\$ 2,504		\$ 2,504	\$ 315	\$ 2,819
401-18-021 Capital Improvement Fund - Civil Engineering	925,600.00	0.899%	\$ 2,700		\$ 2,700	\$ 340	\$ 3,040
401-18-032 Capital Improvement Fund - Street Repair	348,000.00	0.338%	\$ 1,015		\$ 1,015	\$ 128	\$ 1,143
501-18-211 Water Administration	6,053,746.00	5.882%	\$ 17,660		\$ 17,660	\$ 2,222	\$ 19,883
501-18-221 Water Source Of Supply	13,000.00	0.013%	\$ 38		\$ 38	\$ 5	\$ 43
501-18-231 Water Pumping	1,355,885.00	1.317%	\$ 3,955		\$ 3,955	\$ 498	\$ 4,453
501-18-241 Water Treatment	87,199.00	0.085%	\$ 254		\$ 254	\$ 32	\$ 286
501-18-251 Water Maintenance	1,248,220.00	1.213%	\$ 3,641		\$ 3,641	\$ 458	\$ 4,100
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,215,651.00	1.181%	\$ 3,546		\$ 3,546	\$ 446	\$ 3,993
503-18-321 Wastewater Fund - Sewer Maintenance	1,919,373.00	1.865%	\$ 5,599		\$ 5,599	\$ 705	\$ 6,304
510-18-411 Refuse Fund - Refuse Management	784,371.00	0.762%	\$ 2,288		\$ 2,288	\$ 288	\$ 2,576
520-18-511 Parking Fund - Street Meters & City Lots	2,538,942.00	2.467%	\$ 7,407		\$ 7,407	\$ 932	\$ 8,339
521-18-513 County Parking Lots Fund	174,529.00	0.170%	\$ 509		\$ 509	\$ 64	\$ 573
521-18-514 County Parking Lots Fund	470,277.00	0.457%	\$ 1,372		\$ 1,372	\$ 173	\$ 1,545
522-18-512 State Pier and Parking Lot Fund	1,517,752.00	1.475%	\$ 4,428		\$ 4,428	\$ 557	\$ 4,985
601-13-021 Insurance Reserve Fund - HR	370,666.00	0.360%	\$ 1,081		\$ 1,081	\$ 136	\$ 1,217
601-13-022 Liability	1,443,486.00	1.402%	\$ 4,211		\$ 4,211	\$ 530	\$ 4,741
601-13-023 Workers Compensation	2,888,593.00	2.807%	\$ 8,427		\$ 8,427	\$ 1,060	\$ 9,487
605-12-051 Information Systems Fund - Information Systems	2,685,985.00	2.610%	\$ 7,836		\$ 7,836	\$ 986	\$ 8,822
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,018,958.00	0.990%	\$ 2,973		\$ 2,973	\$ 374	\$ 3,347
610-18-621 Fleet Mgmt Fund - Fleet Replacement	815,312.00	0.792%	\$ 2,378		\$ 2,378	\$ 299	\$ 2,678
615-12-042 Building Maintenance & Operations Fund - Warehouse	222,545.00	0.216%	\$ 649		\$ 649	\$ 82	\$ 731
615-18-041 Building Maintenance & Operations Fund	1,466,804.00	1.425%	\$ 4,279		\$ 4,279	\$ 538	\$ 4,818
710-18-021 Special Assessment Redemption Fund - Civil Engineering	953,389.00	0.926%	\$ 2,781		\$ 2,781	\$ 350	\$ 3,131
801-12-011 Pension Trust Fund - City Council	233,220.00	0.227%	\$ 680		\$ 680	\$ 86	\$ 766
Total	102,923,920.00	100.000%	\$ 300,255	\$ -	\$ 300,255	\$ 36,355	\$ 336,610

Allocation Basis:

Budgeted Expenditures per Fund / Dept / Division / Program

Source of Allocation:

FY 14-15 Adopted Budget

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-011 Finance - Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Finance Dept Support							
100-12-011 Finance - Admin	3.00	12.000%	\$ 43,487		\$ 43,487		\$ 43,487
100-12-021 Finance - Accounting	4.00	16.000%	\$ 57,983		\$ 57,983	\$ 7,978	\$ 65,961
100-12-031-034 Finance - Revenue	7.00	28.000%	\$ 101,470		\$ 101,470	\$ 13,961	\$ 115,432
100-12-041 Finance - Purchasing	3.00	12.000%	\$ 43,487		\$ 43,487	\$ 5,983	\$ 49,471
100-12-052 GIS	2.00	8.000%	\$ 28,992		\$ 28,992	\$ 3,989	\$ 32,981
605-12-051 Information Systems Fund - Information Systems	6.00	24.000%	\$ 86,975		\$ 86,975	\$ 11,967	\$ 98,942
Total	25.00	100.000%	\$ 362,394	\$ -	\$ 362,394	\$ 43,879	\$ 406,273

Allocation Basis:

of FTE per Finance Division / Program

Source of Allocation:

FY 14-15 Budgeted Personnel

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-011 Finance - Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Budget Support							
100-11-011 City Council	419,973.00	0.408%	\$ 1,670		\$ 1,670		\$ 1,670
100-11-021 City Mgr	820,818.00	0.797%	\$ 3,265		\$ 3,265		\$ 3,265
100-11-031 City Treasurer	39,047.00	0.038%	\$ 155		\$ 155		\$ 155
100-11-041 City Clerk	809,400.00	0.786%	\$ 3,219		\$ 3,219		\$ 3,219
100-11-051 City Attorney	592,154.00	0.575%	\$ 2,355		\$ 2,355		\$ 2,355
100-12-011 Finance - Admin	1,214,462.00	1.180%	\$ 4,831		\$ 4,831		\$ 4,831
100-12-021 Finance - Accounting	622,756.00	0.605%	\$ 2,477		\$ 2,477	\$ 312	\$ 2,789
100-12-031-034 Finance - Revenue	1,108,730.00	1.077%	\$ 4,410		\$ 4,410	\$ 555	\$ 4,965
100-12-041 Finance - Purchasing	396,802.00	0.386%	\$ 1,578		\$ 1,578	\$ 199	\$ 1,777
100-12-052 GIS	342,223.00	0.333%	\$ 1,361		\$ 1,361	\$ 171	\$ 1,533
100-13-011 HR	1,238,160.00	1.203%	\$ 4,925		\$ 4,925	\$ 620	\$ 5,545
100-14-011 Parks & Rec Admin	2,746,816.00	2.669%	\$ 10,926		\$ 10,926	\$ 1,375	\$ 12,301
100-15-011 Police Admin	4,999,332.00	4.857%	\$ 19,885		\$ 19,885	\$ 2,502	\$ 22,388
100-16-011 Fire Admin	2,252,185.00	2.188%	\$ 8,958		\$ 8,958	\$ 1,127	\$ 10,086
100-17-011 Community Development Admin	776,447.00	0.754%	\$ 3,088		\$ 3,088	\$ 389	\$ 3,477
100-18-011 Public Works Admin	1,531,284.00	1.488%	\$ 6,091		\$ 6,091	\$ 766	\$ 6,857
100-18-021 Civil Engineering	1,284,727.00	1.248%	\$ 5,110		\$ 5,110	\$ 643	\$ 5,753
100-14-021 Recreation Services	1,116,649.00	1.085%	\$ 4,442		\$ 4,442	\$ 559	\$ 5,001
100-14-022 Playground	5,320.00	0.005%	\$ 21		\$ 21	\$ 3	\$ 24
100-14-024 Teen Drop In Center	102,220.00	0.099%	\$ 407		\$ 407	\$ 51	\$ 458
100-14-025 Special Activity Classes	353,482.00	0.343%	\$ 1,406		\$ 1,406	\$ 177	\$ 1,583
100-14-026 Special Events	161,920.00	0.157%	\$ 644		\$ 644	\$ 81	\$ 725
100-14-027 Tennis Operations	161,620.00	0.157%	\$ 643		\$ 643	\$ 81	\$ 724
100-14-028 Facility & Parks Reservations	333,438.00	0.324%	\$ 1,326		\$ 1,326	\$ 167	\$ 1,493
100-14-031 Cultural Arts	364,123.00	0.354%	\$ 1,448		\$ 1,448	\$ 182	\$ 1,631
100-14-034 Art Classes	216,310.00	0.210%	\$ 860		\$ 860	\$ 108	\$ 969
100-14-036 Concerts In The Park	40,465.00	0.039%	\$ 161		\$ 161	\$ 20	\$ 181
100-14-041 Sports Leagues & Tournaments	324,442.00	0.315%	\$ 1,291		\$ 1,291	\$ 162	\$ 1,453
100-14-042 Sports Classes	494,814.00	0.481%	\$ 1,968		\$ 1,968	\$ 248	\$ 2,216
100-14-043 Swimming Activities	508,498.00	0.494%	\$ 2,023		\$ 2,023	\$ 255	\$ 2,277
100-14-044 Sports & Aquatics Admin	166,507.00	0.162%	\$ 662		\$ 662	\$ 83	\$ 746
100-14-051 Volunteers	146,998.00	0.143%	\$ 585		\$ 585	\$ 74	\$ 658
100-14-061 Older Adult Activities	105,710.00	0.103%	\$ 420		\$ 420	\$ 53	\$ 473
100-14-062 Senior Services	227,631.00	0.221%	\$ 905		\$ 905	\$ 114	\$ 1,019
100-15-021 Patrol	8,577,940.00	8.334%	\$ 34,120		\$ 34,120	\$ 4,294	\$ 38,413
100-15-031 Investigations	2,615,882.00	2.542%	\$ 10,405		\$ 10,405	\$ 1,309	\$ 11,714
100-15-032 School Resource Officer	24,436.00	0.024%	\$ 97		\$ 97	\$ 12	\$ 109
100-15-041 Technical Support Services	1,295,997.00	1.259%	\$ 5,155		\$ 5,155	\$ 649	\$ 5,804

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-011 Finance - Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
100-15-042 Communications	1,158,282.00	1.125%	\$ 4,607		\$ 4,607	\$ 580	\$ 5,187
100-15-051 Community Affairs	306,155.00	0.297%	\$ 1,218		\$ 1,218	\$ 153	\$ 1,371
100-15-061 Traffic Safety	1,606,424.00	1.561%	\$ 6,390		\$ 6,390	\$ 804	\$ 7,194
100-15-071 Jail Operations	629,791.00	0.612%	\$ 2,505		\$ 2,505	\$ 315	\$ 2,820
100-15-081 Parking Enforcement	1,669,940.00	1.622%	\$ 6,642		\$ 6,642	\$ 836	\$ 7,478
100-15-091 Animal Control	323,436.00	0.314%	\$ 1,287		\$ 1,287	\$ 162	\$ 1,448
100-16-021 Prevention	733,431.00	0.713%	\$ 2,917		\$ 2,917	\$ 367	\$ 3,284
100-16-023 Arson Investigation	36,800.00	0.036%	\$ 146		\$ 146	\$ 18	\$ 165
100-16-031 Suppression	6,013,123.00	5.842%	\$ 23,918		\$ 23,918	\$ 3,010	\$ 26,928
100-16-041 Paramedics	1,705,259.00	1.657%	\$ 6,783		\$ 6,783	\$ 854	\$ 7,636
100-16-051 Special Services	272,491.00	0.265%	\$ 1,084		\$ 1,084	\$ 136	\$ 1,220
100-16-052 Emergency Preparedness	115,650.00	0.112%	\$ 460		\$ 460	\$ 58	\$ 518
100-16-053 Fire Reserves	128,026.00	0.124%	\$ 509		\$ 509	\$ 64	\$ 573
100-16-054 CERT (Community Emergency Response Team)	21,350.00	0.021%	\$ 85		\$ 85	\$ 11	\$ 96
100-16-055 Communications	54,390.00	0.053%	\$ 216		\$ 216	\$ 27	\$ 244
100-16-056 Public Education	30,200.00	0.029%	\$ 120		\$ 120	\$ 15	\$ 135
100-17-021 Current Planning	484,877.00	0.471%	\$ 1,929		\$ 1,929	\$ 243	\$ 2,171
100-17-022 Advance Planning	539,923.00	0.525%	\$ 2,148		\$ 2,148	\$ 270	\$ 2,418
100-17-031 Plan Check	834,283.00	0.811%	\$ 3,318		\$ 3,318	\$ 418	\$ 3,736
100-17-032 Inspection	886,757.00	0.862%	\$ 3,527		\$ 3,527	\$ 444	\$ 3,971
100-17-041 Code Enforcement	231,737.00	0.225%	\$ 922		\$ 922	\$ 116	\$ 1,038
100-17-051 Traffic Engineering	350,011.00	0.340%	\$ 1,392		\$ 1,392	\$ 175	\$ 1,567
100-18-031 Street Maintenance	3,360.00	0.003%	\$ 13		\$ 13	\$ 2	\$ 15
100-18-032 Street Repair	2,150,685.00	2.090%	\$ 8,555		\$ 8,555	\$ 1,077	\$ 9,631
100-18-034 Traffic Control	392,003.00	0.381%	\$ 1,559		\$ 1,559	\$ 196	\$ 1,755
100-18-042 Parks Maintenance	1,073,367.00	1.043%	\$ 4,269		\$ 4,269	\$ 537	\$ 4,807
100-18-043 School District Maintenance	399,736.00	0.388%	\$ 1,590		\$ 1,590	\$ 200	\$ 1,790
201-18-111 Street Lighting & Landscape Fund - Street Lighting	434,701.00	0.422%	\$ 1,729		\$ 1,729	\$ 218	\$ 1,947
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	5,059.00	0.005%	\$ 20		\$ 20	\$ 3	\$ 23
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	211,399.00	0.205%	\$ 841		\$ 841	\$ 106	\$ 947
205-18-032 Streets, Highways & Sidewalks - Street Repair	1,715,000.00	1.666%	\$ 6,822		\$ 6,822	\$ 858	\$ 7,680
210-15-201 Asset Forfeiture Fund - Treasury Regional	142,023.00	0.138%	\$ 565		\$ 565	\$ 71	\$ 636
210-15-203 Asset Forfeiture Fund - DOJ Regional	27,000.00	0.026%	\$ 107		\$ 107	\$ 14	\$ 121
211-15-302 Police Safety Grants Fund - State SLES Grant	105,000.00	0.102%	\$ 418		\$ 418	\$ 53	\$ 470
230-14-091 Prop. A Fund - Transportation	804,307.00	0.781%	\$ 3,199		\$ 3,199	\$ 403	\$ 3,602
231-18-021 Prop. C Fund - Civil Engineering	5,895,200.00	5.728%	\$ 23,449		\$ 23,449	\$ 2,951	\$ 26,400
232-18-091 AB 2766 Air Quality Fund - Transportation	155,068.00	0.151%	\$ 617		\$ 617	\$ 78	\$ 694
233-18-032 Measure R - Street Repair	335,000.00	0.325%	\$ 1,332		\$ 1,332	\$ 168	\$ 1,500
401-11-021 Capital Improvement Fund - City Manager	265,000.00	0.257%	\$ 1,054		\$ 1,054	\$ 133	\$ 1,187
401-12-011 Capital Improvement Fund - City Council	4,792.00	0.005%	\$ 19		\$ 19	\$ 2	\$ 21
401-14-011 Capital Improvement Fund - Parks & Rec Admin	135,000.00	0.131%	\$ 537		\$ 537	\$ 68	\$ 605

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-011 Finance - Admin

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
401-15-011 Capital Improvement Fund - Police Admin	388,332.00	0.377%	\$ 1,545		\$ 1,545	\$ 194	\$ 1,739
401-16-011 Capital Improvement Fund - Fire Admin	858,331.00	0.834%	\$ 3,414		\$ 3,414	\$ 430	\$ 3,844
401-18-021 Capital Improvement Fund - Civil Engineering	925,600.00	0.899%	\$ 3,682		\$ 3,682	\$ 463	\$ 4,145
401-18-032 Capital Improvement Fund - Street Repair	348,000.00	0.338%	\$ 1,384		\$ 1,384	\$ 174	\$ 1,558
501-18-211 Water Administration	6,053,746.00	5.882%	\$ 24,079		\$ 24,079	\$ 3,030	\$ 27,110
501-18-221 Water Source Of Supply	13,000.00	0.013%	\$ 52		\$ 52	\$ 7	\$ 58
501-18-231 Water Pumping	1,355,885.00	1.317%	\$ 5,393		\$ 5,393	\$ 679	\$ 6,072
501-18-241 Water Treatment	87,199.00	0.085%	\$ 347		\$ 347	\$ 44	\$ 390
501-18-251 Water Maintenance	1,248,220.00	1.213%	\$ 4,965		\$ 4,965	\$ 625	\$ 5,590
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,215,651.00	1.181%	\$ 4,835		\$ 4,835	\$ 609	\$ 5,444
503-18-321 Wastewater Fund - Sewer Maintenance	1,919,373.00	1.865%	\$ 7,635		\$ 7,635	\$ 961	\$ 8,595
510-18-411 Refuse Fund - Refuse Management	784,371.00	0.762%	\$ 3,120		\$ 3,120	\$ 393	\$ 3,513
520-18-511 Parking Fund - Street Meters & City Lots	2,538,942.00	2.467%	\$ 10,099		\$ 10,099	\$ 1,271	\$ 11,370
521-18-513 County Parking Lots Fund	174,529.00	0.170%	\$ 694		\$ 694	\$ 87	\$ 782
521-18-514 County Parking Lots Fund	470,277.00	0.457%	\$ 1,871		\$ 1,871	\$ 235	\$ 2,106
522-18-512 State Pier and Parking Lot Fund	1,517,752.00	1.475%	\$ 6,037		\$ 6,037	\$ 760	\$ 6,797
601-13-021 Insurance Reserve Fund - HR	370,666.00	0.360%	\$ 1,474		\$ 1,474	\$ 186	\$ 1,660
601-13-022 Liability	1,443,486.00	1.402%	\$ 5,742		\$ 5,742	\$ 723	\$ 6,464
601-13-023 Workers Compensation	2,888,593.00	2.807%	\$ 11,490		\$ 11,490	\$ 1,446	\$ 12,936
605-12-051 Information Systems Fund - Information Systems	2,685,985.00	2.610%	\$ 10,684		\$ 10,684	\$ 1,344	\$ 12,028
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,018,958.00	0.990%	\$ 4,053		\$ 4,053	\$ 510	\$ 4,563
610-18-621 Fleet Mgmt Fund - Fleet Replacement	815,312.00	0.792%	\$ 3,243		\$ 3,243	\$ 408	\$ 3,651
615-12-042 Building Maintenance & Operations Fund - Warehouse	222,545.00	0.216%	\$ 885		\$ 885	\$ 111	\$ 997
615-18-041 Building Maintenance & Operations Fund	1,466,804.00	1.425%	\$ 5,834		\$ 5,834	\$ 734	\$ 6,569
710-18-021 Special Assessment Redemption Fund - Civil Engineering	953,389.00	0.926%	\$ 3,792		\$ 3,792	\$ 477	\$ 4,269
801-12-011 Pension Trust Fund - City Council	233,220.00	0.227%	\$ 928		\$ 928	\$ 117	\$ 1,044
Total	102,923,920.00	100.000%	\$ 409,391	\$ -	\$ 409,391	\$ 49,569	\$ 458,960

Allocation Basis:

Budgeted Expenditures per Fund / Dept / Division / Program

Source of Allocation:

FY 14-15 Adopted Budget

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-011 Finance - Admin

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Cash Management							
100-11-011 City Council	224,839.46	0.279%	\$ 369		\$ 369		\$ 369
100-11-021 City Mgr	880,933.00	1.094%	\$ 1,446		\$ 1,446		\$ 1,446
100-11-031 City Treasurer	11,245.90	0.014%	\$ 18		\$ 18		\$ 18
100-11-041 City Clerk	183,416.89	0.228%	\$ 301		\$ 301		\$ 301
100-11-051 City Attorney	257,193.38	0.320%	\$ 422		\$ 422		\$ 422
100-12-011 Finance - Admin	326,859.09	0.406%	\$ 537		\$ 537		\$ 537
100-12-021 Finance - Accounting	225,189.30	0.280%	\$ 370		\$ 370	\$ 46	\$ 415
100-12-031-034 Finance - Revenue	346,934.26	0.431%	\$ 569		\$ 569	\$ 71	\$ 640
100-12-041 Finance - Purchasing	137,028.85	0.170%	\$ 225		\$ 225	\$ 28	\$ 253
100-12-052 GIS	99,986.87	0.124%	\$ 164		\$ 164	\$ 20	\$ 184
100-13-011 HR	299,966.78	0.373%	\$ 492		\$ 492	\$ 61	\$ 553
100-14-011 Parks & Rec Admin	699,085.67	0.869%	\$ 1,147		\$ 1,147	\$ 142	\$ 1,290
100-15-011 Police Admin	1,990,442.13	2.473%	\$ 3,267		\$ 3,267	\$ 405	\$ 3,672
100-16-011 Fire Admin	667,707.39	0.830%	\$ 1,096		\$ 1,096	\$ 136	\$ 1,232
100-17-011 Community Development Admin	248,277.93	0.308%	\$ 408		\$ 408	\$ 51	\$ 458
100-18-011 Public Works Admin	435,184.87	0.541%	\$ 714		\$ 714	\$ 89	\$ 803
100-18-021 Civil Engineering	410,608.89	0.510%	\$ 674		\$ 674	\$ 84	\$ 758
100-14-013 Registration Services	49,620.60	0.062%	\$ 81		\$ 81	\$ 10	\$ 92
100-14-021 Recreation Services	337,841.35	0.420%	\$ 555		\$ 555	\$ 69	\$ 623
100-14-022 Playground	81.12	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
100-14-024 Teen Drop In Center	35,001.62	0.043%	\$ 57		\$ 57	\$ 7	\$ 65
100-14-025 Special Activity Classes	112,270.34	0.139%	\$ 184		\$ 184	\$ 23	\$ 207
100-14-026 Special Events	72,195.70	0.090%	\$ 119		\$ 119	\$ 15	\$ 133
100-14-027 Tennis Operations	42,841.48	0.053%	\$ 70		\$ 70	\$ 9	\$ 79
100-14-028 Facility & Parks Reservations	121,750.75	0.151%	\$ 200		\$ 200	\$ 25	\$ 225
100-14-031 Cultural Arts	88,041.29	0.109%	\$ 145		\$ 145	\$ 18	\$ 162
100-14-034 Art Classes	81,316.86	0.101%	\$ 133		\$ 133	\$ 17	\$ 150
100-14-036 Concerts In The Park	13,388.75	0.017%	\$ 22		\$ 22	\$ 3	\$ 25
100-14-041 Sports Leagues & Tournaments	107,214.70	0.133%	\$ 176		\$ 176	\$ 22	\$ 198
100-14-042 Sports Classes	142,519.80	0.177%	\$ 234		\$ 234	\$ 29	\$ 263
100-14-043 Swimming Activities	148,297.93	0.184%	\$ 243		\$ 243	\$ 30	\$ 274
100-14-044 Sports & Aquatics Admin	40,254.63	0.050%	\$ 66		\$ 66	\$ 8	\$ 74
100-14-051 Volunteers	50,892.48	0.063%	\$ 84		\$ 84	\$ 10	\$ 94
100-14-061 Older Adult Activities	35,653.49	0.044%	\$ 59		\$ 59	\$ 7	\$ 66
100-14-062 Senior Services	79,780.61	0.099%	\$ 131		\$ 131	\$ 16	\$ 147
100-15-021 Patrol	3,257,079.19	4.047%	\$ 5,346		\$ 5,346	\$ 663	\$ 6,009
100-15-031 Investigations	895,339.40	1.112%	\$ 1,470		\$ 1,470	\$ 182	\$ 1,652
100-15-032 School Resource Officer	9,710.38	0.012%	\$ 16		\$ 16	\$ 2	\$ 18

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-011 Finance - Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
100-15-041 Technical Support Services	436,657.75	0.543%	\$ 717		\$ 717	\$ 89	\$ 806
100-15-042 Communications	424,142.50	0.527%	\$ 696		\$ 696	\$ 86	\$ 783
100-15-051 Community Affairs	100,118.34	0.124%	\$ 164		\$ 164	\$ 20	\$ 185
100-15-061 Traffic Safety	497,219.68	0.618%	\$ 816		\$ 816	\$ 101	\$ 917
100-15-071 Jail Operations	205,981.85	0.256%	\$ 338		\$ 338	\$ 42	\$ 380
100-15-081 Parking Enforcement	602,128.92	0.748%	\$ 988		\$ 988	\$ 123	\$ 1,111
100-15-091 Animal Control	121,334.64	0.151%	\$ 199		\$ 199	\$ 25	\$ 224
100-16-021 Prevention	244,192.13	0.303%	\$ 401		\$ 401	\$ 50	\$ 451
100-16-023 Arson Investigation	4,109.70	0.005%	\$ 7		\$ 7	\$ 1	\$ 8
100-16-031 Suppression	2,258,400.84	2.806%	\$ 3,707		\$ 3,707	\$ 460	\$ 4,167
100-16-041 Paramedics	640,241.79	0.795%	\$ 1,051		\$ 1,051	\$ 130	\$ 1,181
100-16-051 Special Services	104,022.33	0.129%	\$ 171		\$ 171	\$ 21	\$ 192
100-16-052 Emergency Preparedness	11,554.46	0.014%	\$ 19		\$ 19	\$ 2	\$ 21
100-16-053 Fire Reserves	24,887.44	0.031%	\$ 41		\$ 41	\$ 5	\$ 46
100-16-054 CERT (Community Emergency Response Team)	3,174.99	0.004%	\$ 5		\$ 5	\$ 1	\$ 6
100-16-055 Communications	2,636.83	0.003%	\$ 4		\$ 4	\$ 1	\$ 5
100-16-056 Public Education	4,336.77	0.005%	\$ 7		\$ 7	\$ 1	\$ 8
100-17-021 Current Planning	161,583.48	0.201%	\$ 265		\$ 265	\$ 33	\$ 298
100-17-022 Advance Planning	210,890.82	0.262%	\$ 346		\$ 346	\$ 43	\$ 389
100-17-031 Plan Check	319,366.17	0.397%	\$ 524		\$ 524	\$ 65	\$ 589
100-17-032 Inspection	293,159.05	0.364%	\$ 481		\$ 481	\$ 60	\$ 541
100-17-041 Code Enforcement	83,478.91	0.104%	\$ 137		\$ 137	\$ 17	\$ 154
100-17-051 Traffic Engineering	91,339.05	0.113%	\$ 150		\$ 150	\$ 19	\$ 169
100-18-032 Street Repair	666,560.45	0.828%	\$ 1,094		\$ 1,094	\$ 136	\$ 1,230
100-18-034 Traffic Control	126,635.82	0.157%	\$ 208		\$ 208	\$ 26	\$ 234
100-18-042 Parks Maintenance	389,809.78	0.484%	\$ 640		\$ 640	\$ 79	\$ 719
100-18-043 School District Maintenance	90,255.85	0.112%	\$ 148		\$ 148	\$ 18	\$ 167
100-18-051 Electrical Maintenance	18.83	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
201-18-111 Street Lighting & Landscape Fund - Street Lighting	(217,760.32)	-0.271%	\$ (357)		\$ (357)	\$ (44)	\$ (402)
205-18-032 Streets, Highways & Sidewalks - Street Repair	3,153,746.83	3.918%	\$ 5,177		\$ 5,177	\$ 642	\$ 5,818
210-15-201 Asset Forfeiture Fund - Treasury Regional	871,574.04	1.083%	\$ 1,431		\$ 1,431	\$ 177	\$ 1,608
211-15-302 Police Safety Grants Fund - State SLES Grant	205,498.96	0.255%	\$ 337		\$ 337	\$ 42	\$ 379
230-14-091 Prop. A Fund - Transportation	(40,903.93)	-0.051%	\$ (67)		\$ (67)	\$ (8)	\$ (75)
232-18-091 AB 2766 Air Quality Fund - Transportation	169,763.54	0.211%	\$ 279		\$ 279	\$ 35	\$ 313
233-18-032 Measure R - Street Repair	1,232,557.75	1.531%	\$ 2,023		\$ 2,023	\$ 251	\$ 2,274
401-12-011 Capital Improvement Fund - City Council	22,149.16	0.028%	\$ 36		\$ 36	\$ 5	\$ 41
401-14-011 Capital Improvement Fund - Parks & Rec Admin	3,288,147.64	4.085%	\$ 5,397		\$ 5,397	\$ 669	\$ 6,066
401-14-021 Capital Improvement Fund - Recreation Services	483,352.78	0.601%	\$ 793		\$ 793	\$ 98	\$ 892
401-15-011 Capital Improvement Fund - Police Admin	1,889,320.79	2.347%	\$ 3,101		\$ 3,101	\$ 384	\$ 3,486
401-16-011 Capital Improvement Fund - Fire Admin	1,889,320.79	2.347%	\$ 3,101		\$ 3,101	\$ 384	\$ 3,486
401-18-011 Capital Improvement Fund - PW Admin	22,495.82	0.028%	\$ 37		\$ 37	\$ 5	\$ 42

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-011 Finance - Admin

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
401-18-021 Capital Improvement Fund - Civil Engineering	1,017,257.60	1.264%	\$ 1,670		\$ 1,670	\$ 207	\$ 1,877
401-18-032 Capital Improvement Fund - Street Repair	24,206.00	0.030%	\$ 40		\$ 40	\$ 5	\$ 45
403-- Underground Assessment Districts	589,862.56	0.733%	\$ 968		\$ 968	\$ 120	\$ 1,088
501-18-211 Water Administration	7,774,342.92	9.659%	\$ 12,761		\$ 12,761	\$ 1,582	\$ 14,343
501-18-221 Water Source Of Supply	31,668.16	0.039%	\$ 52		\$ 52	\$ 6	\$ 58
501-18-231 Water Pumping	6,024,351.75	7.485%	\$ 9,888		\$ 9,888	\$ 1,226	\$ 11,114
501-18-241 Water Treatment	413,992.40	0.514%	\$ 680		\$ 680	\$ 84	\$ 764
501-18-251 Water Maintenance	5,213,102.03	6.477%	\$ 8,557		\$ 8,557	\$ 1,061	\$ 9,618
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,030,822.25	1.281%	\$ 1,692		\$ 1,692	\$ 210	\$ 1,902
503-18-321 Wastewater Fund - Sewer Maintenance	4,339,768.50	5.392%	\$ 7,123		\$ 7,123	\$ 883	\$ 8,006
510-18-411 Refuse Fund - Refuse Management	546,018.73	0.678%	\$ 896		\$ 896	\$ 111	\$ 1,007
520-18-511 Parking Fund - Street Meters & City Lots	2,775,705.72	3.449%	\$ 4,556		\$ 4,556	\$ 565	\$ 5,121
521-18-513 County Parking Lots Fund	482,181.03	0.599%	\$ 791		\$ 791	\$ 98	\$ 890
522-18-512 State Pier and Parking Lot Fund	2,221,683.45	2.760%	\$ 3,647		\$ 3,647	\$ 452	\$ 4,099
601-13-021 Insurance Reserve Fund - HR	9,771,281.36	12.140%	\$ 16,039		\$ 16,039	\$ 1,989	\$ 18,027
605-12-051 Information Systems Fund - Information Systems	476,592.14	0.592%	\$ 782		\$ 782	\$ 97	\$ 879
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,996,464.97	2.480%	\$ 3,277		\$ 3,277	\$ 406	\$ 3,683
615-12-042 Building Maintenance & Operations Fund - Warehouse	112,809.07	0.140%	\$ 185		\$ 185	\$ 23	\$ 208
710-18-021 Special Assessment Redemption Fund - Civil Engineering	825,380.72	1.025%	\$ 1,355		\$ 1,355	\$ 168	\$ 1,523
801-12-011 Pension Trust Fund - City Council	231,994.07	0.288%	\$ 381		\$ 381	\$ 47	\$ 428
802-- Special Deposits Fund	334,780.62	0.416%	\$ 550		\$ 550	\$ 68	\$ 618
Total	80,487,762.19	100.000%	\$ 132,112	\$ -	\$ 132,112	\$ 15,996	\$ 148,108

Allocation Basis:

Cash Balance by Fund / Dept

Source of Allocation:

FY 13-14 Cash Balance Report

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-011 Finance - Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Financial Reporting							
100-11-011 City Council	620,843.00	0.703%	\$ 356		\$ 356		\$ 356
100-11-021 City Mgr	2,432,496.00	2.755%	\$ 1,396		\$ 1,396		\$ 1,396
100-11-031 City Treasurer	31,053.00	0.035%	\$ 18		\$ 18		\$ 18
100-11-041 City Clerk	506,464.00	0.574%	\$ 291		\$ 291		\$ 291
100-11-051 City Attorney	710,181.00	0.804%	\$ 407		\$ 407		\$ 407
100-12-011 Finance - Admin	902,547.00	1.022%	\$ 518		\$ 518		\$ 518
100-12-021 Finance - Accounting	621,809.00	0.704%	\$ 357		\$ 357	\$ 46	\$ 403
100-12-031-034 Finance - Revenue	957,980.00	1.085%	\$ 550		\$ 550	\$ 71	\$ 620
100-12-041 Finance - Purchasing	378,374.00	0.429%	\$ 217		\$ 217	\$ 28	\$ 245
100-12-052 GIS	276,091.00	0.313%	\$ 158		\$ 158	\$ 20	\$ 179
100-13-011 HR	828,290.00	0.938%	\$ 475		\$ 475	\$ 61	\$ 536
100-14-011 Parks & Rec Admin	1,930,366.00	2.187%	\$ 1,108		\$ 1,108	\$ 143	\$ 1,250
100-15-011 Police Admin	5,496,153.00	6.226%	\$ 3,153		\$ 3,153	\$ 406	\$ 3,559
100-16-011 Fire Admin	1,843,722.00	2.089%	\$ 1,058		\$ 1,058	\$ 136	\$ 1,194
100-17-011 Community Development Admin	685,563.00	0.777%	\$ 393		\$ 393	\$ 51	\$ 444
100-18-011 Public Works Admin	1,201,664.00	1.361%	\$ 689		\$ 689	\$ 89	\$ 778
100-18-021 Civil Engineering	1,133,803.00	1.284%	\$ 651		\$ 651	\$ 84	\$ 734
100-14-013 Registration Services	137,016.00	0.155%	\$ 79		\$ 79	\$ 10	\$ 89
100-14-021 Recreation Services	932,872.00	1.057%	\$ 535		\$ 535	\$ 69	\$ 604
100-14-022 Playground	224.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
100-14-024 Teen Drop In Center	96,649.00	0.109%	\$ 55		\$ 55	\$ 7	\$ 63
100-14-025 Special Activity Classes	310,009.00	0.351%	\$ 178		\$ 178	\$ 23	\$ 201
100-14-026 Special Events	199,352.00	0.226%	\$ 114		\$ 114	\$ 15	\$ 129
100-14-027 Tennis Operations	118,297.00	0.134%	\$ 68		\$ 68	\$ 9	\$ 77
100-14-028 Facility & Parks Reservations	336,187.00	0.381%	\$ 193		\$ 193	\$ 25	\$ 218
100-14-031 Cultural Arts	243,106.00	0.275%	\$ 139		\$ 139	\$ 18	\$ 157
100-14-034 Art Classes	224,538.00	0.254%	\$ 129		\$ 129	\$ 17	\$ 145
100-14-036 Concerts In The Park	36,970.00	0.042%	\$ 21		\$ 21	\$ 3	\$ 24
100-14-041 Sports Leagues & Tournaments	296,049.00	0.335%	\$ 170		\$ 170	\$ 22	\$ 192
100-14-042 Sports Classes	393,536.00	0.446%	\$ 226		\$ 226	\$ 29	\$ 255
100-14-043 Swimming Activities	409,491.00	0.464%	\$ 235		\$ 235	\$ 30	\$ 265
100-14-044 Sports & Aquatics Admin	111,154.00	0.126%	\$ 64		\$ 64	\$ 8	\$ 72
100-14-051 Volunteers	140,528.00	0.159%	\$ 81		\$ 81	\$ 10	\$ 91
100-14-061 Older Adult Activities	98,449.00	0.112%	\$ 56		\$ 56	\$ 7	\$ 64
100-14-062 Senior Services	220,296.00	0.250%	\$ 126		\$ 126	\$ 16	\$ 143
100-15-021 Patrol	8,993,683.00	10.188%	\$ 5,160		\$ 5,160	\$ 664	\$ 5,824
100-15-031 Investigations	2,472,276.00	2.801%	\$ 1,419		\$ 1,419	\$ 183	\$ 1,601
100-15-032 School Resource Officer	26,813.00	0.030%	\$ 15		\$ 15	\$ 2	\$ 17

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-011 Finance - Admin

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-15-041 Technical Support Services	1,205,731.00	1.366%	\$ 692		\$ 692	\$ 89	\$ 781
100-15-042 Communications	1,171,173.00	1.327%	\$ 672		\$ 672	\$ 86	\$ 758
100-15-051 Community Affairs	276,454.00	0.313%	\$ 159		\$ 159	\$ 20	\$ 179
100-15-061 Traffic Safety	1,372,959.00	1.555%	\$ 788		\$ 788	\$ 101	\$ 889
100-15-071 Jail Operations	568,772.00	0.644%	\$ 326		\$ 326	\$ 42	\$ 368
100-15-081 Parking Enforcement	1,662,642.00	1.883%	\$ 954		\$ 954	\$ 123	\$ 1,077
100-15-091 Animal Control	335,038.00	0.380%	\$ 192		\$ 192	\$ 25	\$ 217
100-16-021 Prevention	674,281.00	0.764%	\$ 387		\$ 387	\$ 50	\$ 437
100-16-023 Arson Investigation	11,348.00	0.013%	\$ 7		\$ 7	\$ 1	\$ 7
100-16-031 Suppression	6,236,060.00	7.064%	\$ 3,578		\$ 3,578	\$ 460	\$ 4,038
100-16-041 Paramedics	1,767,882.00	2.003%	\$ 1,014		\$ 1,014	\$ 131	\$ 1,145
100-16-051 Special Services	287,234.00	0.325%	\$ 165		\$ 165	\$ 21	\$ 186
100-16-052 Emergency Preparedness	31,905.00	0.036%	\$ 18		\$ 18	\$ 2	\$ 21
100-16-053 Fire Reserves	68,721.00	0.078%	\$ 39		\$ 39	\$ 5	\$ 45
100-16-054 CERT (Community Emergency Response Team)	8,767.00	0.010%	\$ 5		\$ 5	\$ 1	\$ 6
100-16-055 Communications	7,281.00	0.008%	\$ 4		\$ 4	\$ 1	\$ 5
100-16-056 Public Education	11,975.00	0.014%	\$ 7		\$ 7	\$ 1	\$ 8
100-17-021 Current Planning	446,176.00	0.505%	\$ 256		\$ 256	\$ 33	\$ 289
100-17-022 Advance Planning	582,327.00	0.660%	\$ 334		\$ 334	\$ 43	\$ 377
100-17-031 Plan Check	881,857.00	0.999%	\$ 506		\$ 506	\$ 65	\$ 571
100-17-032 Inspection	809,492.00	0.917%	\$ 464		\$ 464	\$ 60	\$ 524
100-17-041 Code Enforcement	230,508.00	0.261%	\$ 132		\$ 132	\$ 17	\$ 149
100-17-051 Traffic Engineering	252,212.00	0.286%	\$ 145		\$ 145	\$ 19	\$ 163
100-18-032 Street Repair	1,840,555.00	2.085%	\$ 1,056		\$ 1,056	\$ 136	\$ 1,192
100-18-034 Traffic Control	349,676.00	0.396%	\$ 201		\$ 201	\$ 26	\$ 226
100-18-042 Parks Maintenance	1,076,371.00	1.219%	\$ 618		\$ 618	\$ 79	\$ 697
100-18-043 School District Maintenance	249,221.00	0.282%	\$ 143		\$ 143	\$ 18	\$ 161
100-18-051 Electrical Maintenance	52.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
201-18-111 Street Lighting & Landscape Fund - Street Lighting	428,960.00	0.486%	\$ 246		\$ 246	\$ 32	\$ 278
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	2,311.00	0.003%	\$ 1		\$ 1	\$ 0	\$ 1
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	208,651.00	0.236%	\$ 120		\$ 120	\$ 15	\$ 135
205-18-032 Streets, Highways & Sidewalks - Street Repair	930,955.00	1.055%	\$ 534		\$ 534	\$ 69	\$ 603
205-18-033 Streets, Highways & Sidewalks - Sidewalk Repair	340,318.00	0.385%	\$ 195		\$ 195	\$ 25	\$ 220
210-15-201 Asset Forfeiture Fund - Treasury Regional	60,205.00	0.068%	\$ 35		\$ 35	\$ 4	\$ 39
210-15-203 Asset Forfeiture Fund - DOJ Regional	27,638.00	0.031%	\$ 16		\$ 16	\$ 2	\$ 18
211-15-302 Police Safety Grants Fund - State SLES Grant	62,783.00	0.071%	\$ 36		\$ 36	\$ 5	\$ 41
230-14-091 Prop. A Fund - Transportation	865,835.00	0.981%	\$ 497		\$ 497	\$ 64	\$ 561
231-18-021 Prop. C Fund - Civil Engineering	358,368.00	0.406%	\$ 206		\$ 206	\$ 26	\$ 232
231-18-034 Prop. C Fund - Traffic Control	120.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
232-18-091 AB 2766 Air Quality Fund - Transportation	9,528.00	0.011%	\$ 5		\$ 5	\$ 1	\$ 6
233-18-032 Measure R - Street Repair	25,299.00	0.029%	\$ 15		\$ 15	\$ 2	\$ 16

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-011 Finance - Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
401-12-011 Capital Improvement Fund - City Council	4,792.00	0.005%	\$ 3		\$ 3	\$ 0	\$ 3
401-14-011 Capital Improvement Fund - Parks & Rec Admin	711,395.00	0.806%	\$ 408		\$ 408	\$ 53	\$ 461
401-14-021 Capital Improvement Fund - Recreation Services	104,574.00	0.118%	\$ 60		\$ 60	\$ 8	\$ 68
401-15-011 Capital Improvement Fund - Police Admin	408,757.00	0.463%	\$ 235		\$ 235	\$ 30	\$ 265
401-16-011 Capital Improvement Fund - Fire Admin	408,757.00	0.463%	\$ 235		\$ 235	\$ 30	\$ 265
401-18-011 Capital Improvement Fund - PW Admin	4,867.00	0.006%	\$ 3		\$ 3	\$ 0	\$ 3
401-18-021 Capital Improvement Fund - Civil Engineering	220,085.00	0.249%	\$ 126		\$ 126	\$ 16	\$ 143
401-18-032 Capital Improvement Fund - Street Repair	5,237.00	0.006%	\$ 3		\$ 3	\$ 0	\$ 3
501-18-211 Water Administration	1,803,399.00	2.043%	\$ 1,035		\$ 1,035	\$ 133	\$ 1,168
501-18-221 Water Source Of Supply	7,346.00	0.008%	\$ 4		\$ 4	\$ 1	\$ 5
501-18-231 Water Pumping	1,397,457.00	1.583%	\$ 802		\$ 802	\$ 103	\$ 905
501-18-241 Water Treatment	96,033.00	0.109%	\$ 55		\$ 55	\$ 7	\$ 62
501-18-251 Water Maintenance	1,209,273.00	1.370%	\$ 694		\$ 694	\$ 89	\$ 783
502-18-311 Stormwater Fund - Storm Drain Maintenance	648,112.00	0.734%	\$ 372		\$ 372	\$ 48	\$ 420
503-18-321 Wastewater Fund - Sewer Maintenance	2,274,331.00	2.576%	\$ 1,305		\$ 1,305	\$ 168	\$ 1,473
510-18-411 Refuse Fund - Refuse Management	497,937.00	0.564%	\$ 286		\$ 286	\$ 37	\$ 322
520-18-511 Parking Fund - Street Meters & City Lots	2,439,330.00	2.763%	\$ 1,400		\$ 1,400	\$ 180	\$ 1,580
521-18-513 County Parking Lots Fund	169,216.00	0.192%	\$ 97		\$ 97	\$ 12	\$ 110
521-18-514 County Parking Lots Fund	403,744.00	0.457%	\$ 232		\$ 232	\$ 30	\$ 261
522-18-512 State Pier and Parking Lot Fund	455,543.00	0.516%	\$ 261		\$ 261	\$ 34	\$ 295
601-13-021 Insurance Reserve Fund - HR	267,308.00	0.303%	\$ 153		\$ 153	\$ 20	\$ 173
601-13-022 Liability	1,402,406.00	1.589%	\$ 805		\$ 805	\$ 104	\$ 908
601-13-023 Workers Compensation	3,511,304.00	3.977%	\$ 2,015		\$ 2,015	\$ 259	\$ 2,274
605-12-051 Information Systems Fund - Information Systems	1,471,241.00	1.667%	\$ 844		\$ 844	\$ 109	\$ 953
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,061,929.00	1.203%	\$ 609		\$ 609	\$ 78	\$ 688
610-18-621 Fleet Mgmt Fund - Fleet Replacement	2,325,319.00	2.634%	\$ 1,334		\$ 1,334	\$ 172	\$ 1,506
615-12-042 Building Maintenance & Operations Fund - Warehouse	223,853.00	0.254%	\$ 128		\$ 128	\$ 17	\$ 145
615-18-041 Building Maintenance & Operations Fund	1,481,404.00	1.678%	\$ 850		\$ 850	\$ 109	\$ 959
710-18-021 Special Assessment Redemption Fund - Civil Engineering	955,836.00	1.083%	\$ 548		\$ 548	\$ 71	\$ 619
801-12-011 Pension Trust Fund - City Council	216,395.00	0.245%	\$ 124		\$ 124	\$ 16	\$ 140
Total	88,279,715.00	100.000%	\$ 50,652	\$ -	\$ 50,652	\$ 6,133	\$ 56,785

Allocation Basis:

Actual Expenditures by Fund / Dept / Program

Source of Allocation:

FY 13-14 Actual Expenditure Report

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-011 Finance - Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
General Ledger							
100-11-011 City Council	620,843.00	0.703%	\$ 356		\$ 356		\$ 356
100-11-021 City Mgr	2,432,496.00	2.755%	\$ 1,396		\$ 1,396		\$ 1,396
100-11-031 City Treasurer	31,053.00	0.035%	\$ 18		\$ 18		\$ 18
100-11-041 City Clerk	506,464.00	0.574%	\$ 291		\$ 291		\$ 291
100-11-051 City Attorney	710,181.00	0.804%	\$ 407		\$ 407		\$ 407
100-12-011 Finance - Admin	902,547.00	1.022%	\$ 518		\$ 518		\$ 518
100-12-021 Finance - Accounting	621,809.00	0.704%	\$ 357		\$ 357	\$ 46	\$ 403
100-12-031-034 Finance - Revenue	957,980.00	1.085%	\$ 550		\$ 550	\$ 71	\$ 620
100-12-041 Finance - Purchasing	378,374.00	0.429%	\$ 217		\$ 217	\$ 28	\$ 245
100-12-052 GIS	276,091.00	0.313%	\$ 158		\$ 158	\$ 20	\$ 179
100-13-011 HR	828,290.00	0.938%	\$ 475		\$ 475	\$ 61	\$ 536
100-14-011 Parks & Rec Admin	1,930,366.00	2.187%	\$ 1,108		\$ 1,108	\$ 143	\$ 1,250
100-15-011 Police Admin	5,496,153.00	6.226%	\$ 3,153		\$ 3,153	\$ 406	\$ 3,559
100-16-011 Fire Admin	1,843,722.00	2.089%	\$ 1,058		\$ 1,058	\$ 136	\$ 1,194
100-17-011 Community Development Admin	685,563.00	0.777%	\$ 393		\$ 393	\$ 51	\$ 444
100-18-011 Public Works Admin	1,201,664.00	1.361%	\$ 689		\$ 689	\$ 89	\$ 778
100-18-021 Civil Engineering	1,133,803.00	1.284%	\$ 651		\$ 651	\$ 84	\$ 734
100-14-013 Registration Services	137,016.00	0.155%	\$ 79		\$ 79	\$ 10	\$ 89
100-14-021 Recreation Services	932,872.00	1.057%	\$ 535		\$ 535	\$ 69	\$ 604
100-14-022 Playground	224.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
100-14-024 Teen Drop In Center	96,649.00	0.109%	\$ 55		\$ 55	\$ 7	\$ 63
100-14-025 Special Activity Classes	310,009.00	0.351%	\$ 178		\$ 178	\$ 23	\$ 201
100-14-026 Special Events	199,352.00	0.226%	\$ 114		\$ 114	\$ 15	\$ 129
100-14-027 Tennis Operations	118,297.00	0.134%	\$ 68		\$ 68	\$ 9	\$ 77
100-14-028 Facility & Parks Reservations	336,187.00	0.381%	\$ 193		\$ 193	\$ 25	\$ 218
100-14-031 Cultural Arts	243,106.00	0.275%	\$ 139		\$ 139	\$ 18	\$ 157
100-14-034 Art Classes	224,538.00	0.254%	\$ 129		\$ 129	\$ 17	\$ 145
100-14-036 Concerts In The Park	36,970.00	0.042%	\$ 21		\$ 21	\$ 3	\$ 24
100-14-041 Sports Leagues & Tournaments	296,049.00	0.335%	\$ 170		\$ 170	\$ 22	\$ 192
100-14-042 Sports Classes	393,536.00	0.446%	\$ 226		\$ 226	\$ 29	\$ 255
100-14-043 Swimming Activities	409,491.00	0.464%	\$ 235		\$ 235	\$ 30	\$ 265
100-14-044 Sports & Aquatics Admin	111,154.00	0.126%	\$ 64		\$ 64	\$ 8	\$ 72
100-14-051 Volunteers	140,528.00	0.159%	\$ 81		\$ 81	\$ 10	\$ 91
100-14-061 Older Adult Activities	98,449.00	0.112%	\$ 56		\$ 56	\$ 7	\$ 64
100-14-062 Senior Services	220,296.00	0.250%	\$ 126		\$ 126	\$ 16	\$ 143
100-15-021 Patrol	8,993,683.00	10.188%	\$ 5,160		\$ 5,160	\$ 664	\$ 5,824
100-15-031 Investigations	2,472,276.00	2.801%	\$ 1,419		\$ 1,419	\$ 183	\$ 1,601
100-15-032 School Resource Officer	26,813.00	0.030%	\$ 15		\$ 15	\$ 2	\$ 17

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-011 Finance - Admin

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-15-041 Technical Support Services	1,205,731.00	1.366%	\$ 692		\$ 692	\$ 89	\$ 781
100-15-042 Communications	1,171,173.00	1.327%	\$ 672		\$ 672	\$ 86	\$ 758
100-15-051 Community Affairs	276,454.00	0.313%	\$ 159		\$ 159	\$ 20	\$ 179
100-15-061 Traffic Safety	1,372,959.00	1.555%	\$ 788		\$ 788	\$ 101	\$ 889
100-15-071 Jail Operations	568,772.00	0.644%	\$ 326		\$ 326	\$ 42	\$ 368
100-15-081 Parking Enforcement	1,662,642.00	1.883%	\$ 954		\$ 954	\$ 123	\$ 1,077
100-15-091 Animal Control	335,038.00	0.380%	\$ 192		\$ 192	\$ 25	\$ 217
100-16-021 Prevention	674,281.00	0.764%	\$ 387		\$ 387	\$ 50	\$ 437
100-16-023 Arson Investigation	11,348.00	0.013%	\$ 7		\$ 7	\$ 1	\$ 7
100-16-031 Suppression	6,236,060.00	7.064%	\$ 3,578		\$ 3,578	\$ 460	\$ 4,038
100-16-041 Paramedics	1,767,882.00	2.003%	\$ 1,014		\$ 1,014	\$ 131	\$ 1,145
100-16-051 Special Services	287,234.00	0.325%	\$ 165		\$ 165	\$ 21	\$ 186
100-16-052 Emergency Preparedness	31,905.00	0.036%	\$ 18		\$ 18	\$ 2	\$ 21
100-16-053 Fire Reserves	68,721.00	0.078%	\$ 39		\$ 39	\$ 5	\$ 45
100-16-054 CERT (Community Emergency Response Team)	8,767.00	0.010%	\$ 5		\$ 5	\$ 1	\$ 6
100-16-055 Communications	7,281.00	0.008%	\$ 4		\$ 4	\$ 1	\$ 5
100-16-056 Public Education	11,975.00	0.014%	\$ 7		\$ 7	\$ 1	\$ 8
100-17-021 Current Planning	446,176.00	0.505%	\$ 256		\$ 256	\$ 33	\$ 289
100-17-022 Advance Planning	582,327.00	0.660%	\$ 334		\$ 334	\$ 43	\$ 377
100-17-031 Plan Check	881,857.00	0.999%	\$ 506		\$ 506	\$ 65	\$ 571
100-17-032 Inspection	809,492.00	0.917%	\$ 464		\$ 464	\$ 60	\$ 524
100-17-041 Code Enforcement	230,508.00	0.261%	\$ 132		\$ 132	\$ 17	\$ 149
100-17-051 Traffic Engineering	252,212.00	0.286%	\$ 145		\$ 145	\$ 19	\$ 163
100-18-032 Street Repair	1,840,555.00	2.085%	\$ 1,056		\$ 1,056	\$ 136	\$ 1,192
100-18-034 Traffic Control	349,676.00	0.396%	\$ 201		\$ 201	\$ 26	\$ 226
100-18-042 Parks Maintenance	1,076,371.00	1.219%	\$ 618		\$ 618	\$ 79	\$ 697
100-18-043 School District Maintenance	249,221.00	0.282%	\$ 143		\$ 143	\$ 18	\$ 161
100-18-051 Electrical Maintenance	52.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
201-18-111 Street Lighting & Landscape Fund - Street Lighting	428,960.00	0.486%	\$ 246		\$ 246	\$ 32	\$ 278
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	2,311.00	0.003%	\$ 1		\$ 1	\$ 0	\$ 1
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	208,651.00	0.236%	\$ 120		\$ 120	\$ 15	\$ 135
205-18-032 Streets, Highways & Sidewalks - Street Repair	930,955.00	1.055%	\$ 534		\$ 534	\$ 69	\$ 603
205-18-033 Streets, Highways & Sidewalks - Sidewalk Repair	340,318.00	0.385%	\$ 195		\$ 195	\$ 25	\$ 220
210-15-201 Asset Forfeiture Fund - Treasury Regional	60,205.00	0.068%	\$ 35		\$ 35	\$ 4	\$ 39
210-15-203 Asset Forfeiture Fund - DOJ Regional	27,638.00	0.031%	\$ 16		\$ 16	\$ 2	\$ 18
211-15-302 Police Safety Grants Fund - State SLES Grant	62,783.00	0.071%	\$ 36		\$ 36	\$ 5	\$ 41
230-14-091 Prop. A Fund - Transportation	865,835.00	0.981%	\$ 497		\$ 497	\$ 64	\$ 561
231-18-021 Prop. C Fund - Civil Engineering	358,368.00	0.406%	\$ 206		\$ 206	\$ 26	\$ 232
231-18-034 Prop. C Fund - Traffic Control	120.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
232-18-091 AB 2766 Air Quality Fund - Transportation	9,528.00	0.011%	\$ 5		\$ 5	\$ 1	\$ 6
233-18-032 Measure R - Street Repair	25,299.00	0.029%	\$ 15		\$ 15	\$ 2	\$ 16

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-011 Finance - Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
401-12-011 Capital Improvement Fund - City Council	4,792.00	0.005%	\$ 3		\$ 3	\$ 0	\$ 3
401-14-011 Capital Improvement Fund - Parks & Rec Admin	711,395.00	0.806%	\$ 408		\$ 408	\$ 53	\$ 461
401-14-021 Capital Improvement Fund - Recreation Services	104,574.00	0.118%	\$ 60		\$ 60	\$ 8	\$ 68
401-15-011 Capital Improvement Fund - Police Admin	408,757.00	0.463%	\$ 235		\$ 235	\$ 30	\$ 265
401-16-011 Capital Improvement Fund - Fire Admin	408,757.00	0.463%	\$ 235		\$ 235	\$ 30	\$ 265
401-18-011 Capital Improvement Fund - PW Admin	4,867.00	0.006%	\$ 3		\$ 3	\$ 0	\$ 3
401-18-021 Capital Improvement Fund - Civil Engineering	220,085.00	0.249%	\$ 126		\$ 126	\$ 16	\$ 143
401-18-032 Capital Improvement Fund - Street Repair	5,237.00	0.006%	\$ 3		\$ 3	\$ 0	\$ 3
501-18-211 Water Administration	1,803,399.00	2.043%	\$ 1,035		\$ 1,035	\$ 133	\$ 1,168
501-18-221 Water Source Of Supply	7,346.00	0.008%	\$ 4		\$ 4	\$ 1	\$ 5
501-18-231 Water Pumping	1,397,457.00	1.583%	\$ 802		\$ 802	\$ 103	\$ 905
501-18-241 Water Treatment	96,033.00	0.109%	\$ 55		\$ 55	\$ 7	\$ 62
501-18-251 Water Maintenance	1,209,273.00	1.370%	\$ 694		\$ 694	\$ 89	\$ 783
502-18-311 Stormwater Fund - Storm Drain Maintenance	648,112.00	0.734%	\$ 372		\$ 372	\$ 48	\$ 420
503-18-321 Wastewater Fund - Sewer Maintenance	2,274,331.00	2.576%	\$ 1,305		\$ 1,305	\$ 168	\$ 1,473
510-18-411 Refuse Fund - Refuse Management	497,937.00	0.564%	\$ 286		\$ 286	\$ 37	\$ 322
520-18-511 Parking Fund - Street Meters & City Lots	2,439,330.00	2.763%	\$ 1,400		\$ 1,400	\$ 180	\$ 1,580
521-18-513 County Parking Lots Fund	169,216.00	0.192%	\$ 97		\$ 97	\$ 12	\$ 110
521-18-514 County Parking Lots Fund	403,744.00	0.457%	\$ 232		\$ 232	\$ 30	\$ 261
522-18-512 State Pier and Parking Lot Fund	455,543.00	0.516%	\$ 261		\$ 261	\$ 34	\$ 295
601-13-021 Insurance Reserve Fund - HR	267,308.00	0.303%	\$ 153		\$ 153	\$ 20	\$ 173
601-13-022 Liability	1,402,406.00	1.589%	\$ 805		\$ 805	\$ 104	\$ 908
601-13-023 Workers Compensation	3,511,304.00	3.977%	\$ 2,015		\$ 2,015	\$ 259	\$ 2,274
605-12-051 Information Systems Fund - Information Systems	1,471,241.00	1.667%	\$ 844		\$ 844	\$ 109	\$ 953
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,061,929.00	1.203%	\$ 609		\$ 609	\$ 78	\$ 688
610-18-621 Fleet Mgmt Fund - Fleet Replacement	2,325,319.00	2.634%	\$ 1,334		\$ 1,334	\$ 172	\$ 1,506
615-12-042 Building Maintenance & Operations Fund - Warehouse	223,853.00	0.254%	\$ 128		\$ 128	\$ 17	\$ 145
615-18-041 Building Maintenance & Operations Fund	1,481,404.00	1.678%	\$ 850		\$ 850	\$ 109	\$ 959
710-18-021 Special Assessment Redemption Fund - Civil Engineering	955,836.00	1.083%	\$ 548		\$ 548	\$ 71	\$ 619
801-12-011 Pension Trust Fund - City Council	216,395.00	0.245%	\$ 124		\$ 124	\$ 16	\$ 140
Total	88,279,715.00	100.000%	\$ 50,652	\$ -	\$ 50,652	\$ 6,133	\$ 56,785

Allocation Basis:

Actual Expenditures by Fund / Dept / Program

Source of Allocation:

FY 13-14 Actual Expenditure Report

ALLOCATION SUMMARY

100-12-011 Finance - Admin

	<u>Citywide Support</u>	<u>Finance Dept</u>	<u>Budget Support</u>	<u>Cash Management</u>
100-11-011 City Council	\$ 1,225	\$ -	\$ 1,670	\$ 369
100-11-021 City Mgr	\$ 2,395	\$ -	\$ 3,265	\$ 1,446
100-11-031 City Treasurer	\$ 114	\$ -	\$ 155	\$ 18
100-11-041 City Clerk	\$ 2,361	\$ -	\$ 3,219	\$ 301
100-11-051 City Attorney	\$ 1,727	\$ -	\$ 2,355	\$ 422
100-12-011 Finance - Admin	\$ 3,543	\$ 43,487	\$ 4,831	\$ 537
100-12-021 Finance - Accounting	\$ 2,045	\$ 65,961	\$ 2,789	\$ 415
100-12-031-034 Finance - Revenue	\$ 3,641	\$ 115,432	\$ 4,965	\$ 640
100-12-041 Finance - Purchasing	\$ 1,303	\$ 49,471	\$ 1,777	\$ 253
100-12-052 GIS	\$ 1,124	\$ 32,981	\$ 1,533	\$ 184
100-13-011 HR	\$ 4,067	\$ -	\$ 5,545	\$ 553
100-14-011 Parks & Rec Admin	\$ 9,022	\$ -	\$ 12,301	\$ 1,290
100-15-011 Police Admin	\$ 16,420	\$ -	\$ 22,388	\$ 3,672
100-16-011 Fire Admin	\$ 7,397	\$ -	\$ 10,086	\$ 1,232
100-17-011 Community Development Admin	\$ 2,550	\$ -	\$ 3,477	\$ 458
100-18-011 Public Works Admin	\$ 5,029	\$ -	\$ 6,857	\$ 803
100-18-021 Civil Engineering	\$ 4,220	\$ -	\$ 5,753	\$ 758
100-14-013 Registration Services	\$ -	\$ -	\$ -	\$ 92
100-14-021 Recreation Services	\$ 3,667	\$ -	\$ 5,001	\$ 623
100-14-022 Playground	\$ 17	\$ -	\$ 24	\$ 0
100-14-024 Teen Drop In Center	\$ 336	\$ -	\$ 458	\$ 65
100-14-025 Special Activity Classes	\$ 1,161	\$ -	\$ 1,583	\$ 207
100-14-026 Special Events	\$ 532	\$ -	\$ 725	\$ 133
100-14-027 Tennis Operations	\$ 531	\$ -	\$ 724	\$ 79
100-14-028 Facility & Parks Reservations	\$ 1,095	\$ -	\$ 1,493	\$ 225
100-14-031 Cultural Arts	\$ 1,196	\$ -	\$ 1,631	\$ 162
100-14-034 Art Classes	\$ 710	\$ -	\$ 969	\$ 150
100-14-036 Concerts In The Park	\$ 133	\$ -	\$ 181	\$ 25
100-14-041 Sports Leagues & Tournaments	\$ 1,066	\$ -	\$ 1,453	\$ 198
100-14-042 Sports Classes	\$ 1,625	\$ -	\$ 2,216	\$ 263

ALLOCATION SUMMARY

100-12-011 Finance - Admin

	<u>Citywide Support</u>	<u>Finance Dept</u>	<u>Budget Support</u>	<u>Cash Management</u>
100-14-043 Swimming Activities	\$ 1,670	\$ -	\$ 2,277	\$ 274
100-14-044 Sports & Aquatics Admin	\$ 547	\$ -	\$ 746	\$ 74
100-14-051 Volunteers	\$ 483	\$ -	\$ 658	\$ 94
100-14-061 Older Adult Activities	\$ 347	\$ -	\$ 473	\$ 66
100-14-062 Senior Services	\$ 748	\$ -	\$ 1,019	\$ 147
100-15-021 Patrol	\$ 28,173	\$ -	\$ 38,413	\$ 6,009
100-15-031 Investigations	\$ 8,592	\$ -	\$ 11,714	\$ 1,652
100-15-032 School Resource Officer	\$ 80	\$ -	\$ 109	\$ 18
100-15-041 Technical Support Services	\$ 4,257	\$ -	\$ 5,804	\$ 806
100-15-042 Communications	\$ 3,804	\$ -	\$ 5,187	\$ 783
100-15-051 Community Affairs	\$ 1,006	\$ -	\$ 1,371	\$ 185
100-15-061 Traffic Safety	\$ 5,276	\$ -	\$ 7,194	\$ 917
100-15-071 Jail Operations	\$ 2,068	\$ -	\$ 2,820	\$ 380
100-15-081 Parking Enforcement	\$ 5,485	\$ -	\$ 7,478	\$ 1,111
100-15-091 Animal Control	\$ 1,062	\$ -	\$ 1,448	\$ 224
100-16-021 Prevention	\$ 2,409	\$ -	\$ 3,284	\$ 451
100-16-023 Arson Investiation	\$ 121	\$ -	\$ 165	\$ 8
100-16-031 Suppression	\$ 19,749	\$ -	\$ 26,928	\$ 4,167
100-16-041 Paramedics	\$ 5,601	\$ -	\$ 7,636	\$ 1,181
100-16-051 Special Services	\$ 895	\$ -	\$ 1,220	\$ 192
100-16-052 Emergency Preparedness	\$ 380	\$ -	\$ 518	\$ 21
100-16-053 Fire Reserves	\$ 420	\$ -	\$ 573	\$ 46
100-16-054 CERT (Community Emergency Response Team)	\$ 70	\$ -	\$ 96	\$ 6
100-16-055 Communications	\$ 179	\$ -	\$ 244	\$ 5
100-16-056 Public Education	\$ 99	\$ -	\$ 135	\$ 8
100-17-021 Current Planning	\$ 1,593	\$ -	\$ 2,171	\$ 298
100-17-022 Advance Planning	\$ 1,773	\$ -	\$ 2,418	\$ 389
100-17-031 Plan Check	\$ 2,740	\$ -	\$ 3,736	\$ 589
100-17-032 Inspection	\$ 2,912	\$ -	\$ 3,971	\$ 541
100-17-041 Code Enforcement	\$ 761	\$ -	\$ 1,038	\$ 154

ALLOCATION SUMMARY

100-12-011 Finance - Admin

	<u>Citywide Support</u>	<u>Finance Dept</u>	<u>Budget Support</u>	<u>Cash Management</u>
100-17-051 Traffic Engineering	\$ 1,150	\$ -	\$ 1,567	\$ 169
100-18-031 Street Maintenance	\$ 11	\$ -	\$ 15	\$ -
100-18-032 Street Repair	\$ 7,064	\$ -	\$ 9,631	\$ 1,230
100-18-034 Traffic Control	\$ 1,287	\$ -	\$ 1,755	\$ 234
100-18-042 Parks Maintenance	\$ 3,525	\$ -	\$ 4,807	\$ 719
100-18-043 School District Maintenance	\$ 1,313	\$ -	\$ 1,790	\$ 167
100-18-051 Electrical Maintenance	\$ -	\$ -	\$ -	\$ 0
201-18-111 Street Lighting & Landscape Fund - Street Lighting	\$ 1,428	\$ -	\$ 1,947	\$ (402)
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	\$ 17	\$ -	\$ 23	\$ -
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	\$ 694	\$ -	\$ 947	\$ -
205-18-032 Streets, Highways & Sidewalks - Street Repair	\$ 5,633	\$ -	\$ 7,680	\$ 5,818
205-18-033 Streets, Highways & Sidewalks - Sidewalk Repair	\$ -	\$ -	\$ -	\$ -
210-15-201 Asset Forfeiture Fund - Treasury Regional	\$ 466	\$ -	\$ 636	\$ 1,608
210-15-203 Asset Forfeiture Fund - DOJ Regional	\$ 89	\$ -	\$ 121	\$ -
211-15-302 Police Safety Grants Fund - State SLES Grant	\$ 345	\$ -	\$ 470	\$ 379
230-14-091 Prop. A Fund - Transportation	\$ 2,642	\$ -	\$ 3,602	\$ (75)
231-18-021 Prop. C Fund - Civil Engineering	\$ 19,362	\$ -	\$ 26,400	\$ -
231-18-034 Prop. C Fund - Traffic Control	\$ -	\$ -	\$ -	\$ -
232-18-091 AB 2766 Air Quality Fund - Transportation	\$ 509	\$ -	\$ 694	\$ 313
233-18-032 Measure R - Street Repair	\$ 1,100	\$ -	\$ 1,500	\$ 2,274
401-11-021 Capital Improvement Fund - City Manager	\$ 870	\$ -	\$ 1,187	\$ -
401-12-011 Capital Improvement Fund - City Council	\$ 16	\$ -	\$ 21	\$ 41
401-14-011 Capital Improvement Fund - Parks & Rec Admin	\$ 443	\$ -	\$ 605	\$ 6,066
401-14-021 Capital Improvement Fund - Recreation Services	\$ -	\$ -	\$ -	\$ 892
401-15-011 Capital Improvement Fund - Police Admin	\$ 1,275	\$ -	\$ 1,739	\$ 3,486
401-16-011 Capital Improvement Fund - Fire Admin	\$ 2,819	\$ -	\$ 3,844	\$ 3,486
401-18-011 Capital Improvement Fund - PW Admin	\$ -	\$ -	\$ -	\$ 42
401-18-021 Capital Improvement Fund - Civil Engineering	\$ 3,040	\$ -	\$ 4,145	\$ 1,877
401-18-032 Capital Improvement Fund - Street Repair	\$ 1,143	\$ -	\$ 1,558	\$ 45
403-- Underground Assessment Districts	\$ -	\$ -	\$ -	\$ 1,088

ALLOCATION SUMMARY

100-12-011 Finance - Admin

	<u>Citywide Support</u>	<u>Finance Dept</u>	<u>Budget Support</u>	<u>Cash Management</u>
501-18-211 Water Administration	\$ 19,883	\$ -	\$ 27,110	\$ 14,343
501-18-221 Water Source Of Supply	\$ 43	\$ -	\$ 58	\$ 58
501-18-231 Water Pumping	\$ 4,453	\$ -	\$ 6,072	\$ 11,114
501-18-241 Water Treatment	\$ 286	\$ -	\$ 390	\$ 764
501-18-251 Water Maintenance	\$ 4,100	\$ -	\$ 5,590	\$ 9,618
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 3,993	\$ -	\$ 5,444	\$ 1,902
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 6,304	\$ -	\$ 8,595	\$ 8,006
510-18-411 Refuse Fund - Refuse Management	\$ 2,576	\$ -	\$ 3,513	\$ 1,007
520-18-511 Parking Fund - Street Meters & City Lots	\$ 8,339	\$ -	\$ 11,370	\$ 5,121
521-18-513 County Parking Lots Fund	\$ 573	\$ -	\$ 782	\$ 890
521-18-514 County Parking Lots Fund	\$ 1,545	\$ -	\$ 2,106	\$ -
522-18-512 State Pier and Parking Lot Fund	\$ 4,985	\$ -	\$ 6,797	\$ 4,099
601-13-021 Insurance Reserve Fund - HR	\$ 1,217	\$ -	\$ 1,660	\$ 18,027
601-13-022 Liability	\$ 4,741	\$ -	\$ 6,464	\$ -
601-13-023 Workers Compensation	\$ 9,487	\$ -	\$ 12,936	\$ -
605-12-051 Information Systems Fund - Information Systems	\$ 8,822	\$ 98,942	\$ 12,028	\$ 879
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ 3,347	\$ -	\$ 4,563	\$ 3,683
610-18-621 Fleet Mgmt Fund - Fleet Replacement	\$ 2,678	\$ -	\$ 3,651	\$ -
615-12-042 Building Maintenance & Operations Fund - Warehouse	\$ 731	\$ -	\$ 997	\$ 208
615-18-041 Building Maintenance & Operations Fund	\$ 4,818	\$ -	\$ 6,569	\$ -
710-18-021 Special Assessment Redemption Fund - Civil Engineering	\$ 3,131	\$ -	\$ 4,269	\$ 1,523
801-12-011 Pension Trust Fund - City Council	\$ 766	\$ -	\$ 1,044	\$ 428
802-- Special Deposits Fund	\$ -	\$ -	\$ -	\$ 618
Total	\$ 336,610	\$ 406,273	\$ 458,960	\$ 148,108

ALLOCATION SUMMARY

100-12-011 Finance - Admin

	<u>Financial Reporting</u>	<u>General Ledger</u>	<u>Total</u>
100-11-011 City Council	\$ 356	\$ 356	\$ 3,977
100-11-021 City Mgr	\$ 1,396	\$ 1,396	\$ 9,897
100-11-031 City Treasurer	\$ 18	\$ 18	\$ 323
100-11-041 City Clerk	\$ 291	\$ 291	\$ 6,463
100-11-051 City Attorney	\$ 407	\$ 407	\$ 5,320
100-12-011 Finance - Admin	\$ 518	\$ 518	\$ 53,433
100-12-021 Finance - Accounting	\$ 403	\$ 403	\$ 72,016
100-12-031-034 Finance - Revenue	\$ 620	\$ 620	\$ 125,919
100-12-041 Finance - Purchasing	\$ 245	\$ 245	\$ 53,294
100-12-052 GIS	\$ 179	\$ 179	\$ 36,179
100-13-011 HR	\$ 536	\$ 536	\$ 11,237
100-14-011 Parks & Rec Admin	\$ 1,250	\$ 1,250	\$ 25,112
100-15-011 Police Admin	\$ 3,559	\$ 3,559	\$ 49,598
100-16-011 Fire Admin	\$ 1,194	\$ 1,194	\$ 21,102
100-17-011 Community Development Admin	\$ 444	\$ 444	\$ 7,373
100-18-011 Public Works Admin	\$ 778	\$ 778	\$ 14,246
100-18-021 Civil Engineering	\$ 734	\$ 734	\$ 12,199
100-14-013 Registration Services	\$ 89	\$ 89	\$ 269
100-14-021 Recreation Services	\$ 604	\$ 604	\$ 10,500
100-14-022 Playground	\$ 0	\$ 0	\$ 42
100-14-024 Teen Drop In Center	\$ 63	\$ 63	\$ 983
100-14-025 Special Activity Classes	\$ 201	\$ 201	\$ 3,353
100-14-026 Special Events	\$ 129	\$ 129	\$ 1,648
100-14-027 Tennis Operations	\$ 77	\$ 77	\$ 1,487
100-14-028 Facility & Parks Reservations	\$ 218	\$ 218	\$ 3,248
100-14-031 Cultural Arts	\$ 157	\$ 157	\$ 3,304
100-14-034 Art Classes	\$ 145	\$ 145	\$ 2,120
100-14-036 Concerts In The Park	\$ 24	\$ 24	\$ 387
100-14-041 Sports Leagues & Tournaments	\$ 192	\$ 192	\$ 3,100
100-14-042 Sports Classes	\$ 255	\$ 255	\$ 4,614

ALLOCATION SUMMARY

100-12-011 Finance - Admin

	<u>Financial Reporting</u>	<u>General Ledger</u>	<u>Total</u>
100-14-043 Swimming Activities	\$ 265	\$ 265	\$ 4,751
100-14-044 Sports & Aquatics Admin	\$ 72	\$ 72	\$ 1,511
100-14-051 Volunteers	\$ 91	\$ 91	\$ 1,417
100-14-061 Older Adult Activities	\$ 64	\$ 64	\$ 1,014
100-14-062 Senior Services	\$ 143	\$ 143	\$ 2,200
100-15-021 Patrol	\$ 5,824	\$ 5,824	\$ 84,244
100-15-031 Investigations	\$ 1,601	\$ 1,601	\$ 25,160
100-15-032 School Resource Officer	\$ 17	\$ 17	\$ 242
100-15-041 Technical Support Services	\$ 781	\$ 781	\$ 12,427
100-15-042 Communications	\$ 758	\$ 758	\$ 11,291
100-15-051 Community Affairs	\$ 179	\$ 179	\$ 2,919
100-15-061 Traffic Safety	\$ 889	\$ 889	\$ 15,165
100-15-071 Jail Operations	\$ 368	\$ 368	\$ 6,005
100-15-081 Parking Enforcement	\$ 1,077	\$ 1,077	\$ 16,227
100-15-091 Animal Control	\$ 217	\$ 217	\$ 3,168
100-16-021 Prevention	\$ 437	\$ 437	\$ 7,017
100-16-023 Arson Investiation	\$ 7	\$ 7	\$ 308
100-16-031 Suppression	\$ 4,038	\$ 4,038	\$ 58,920
100-16-041 Paramedics	\$ 1,145	\$ 1,145	\$ 16,708
100-16-051 Special Services	\$ 186	\$ 186	\$ 2,679
100-16-052 Emergency Preparedness	\$ 21	\$ 21	\$ 960
100-16-053 Fire Reserves	\$ 45	\$ 45	\$ 1,129
100-16-054 CERT (Community Emergency Response Team)	\$ 6	\$ 6	\$ 183
100-16-055 Communications	\$ 5	\$ 5	\$ 436
100-16-056 Public Education	\$ 8	\$ 8	\$ 258
100-17-021 Current Planning	\$ 289	\$ 289	\$ 4,640
100-17-022 Advance Planning	\$ 377	\$ 377	\$ 5,334
100-17-031 Plan Check	\$ 571	\$ 571	\$ 8,208
100-17-032 Inspection	\$ 524	\$ 524	\$ 8,473
100-17-041 Code Enforcement	\$ 149	\$ 149	\$ 2,251

ALLOCATION SUMMARY

100-12-011 Finance - Admin

	<u>Financial Reporting</u>	<u>General Ledger</u>	<u>Total</u>
100-17-051 Traffic Engineering	\$ 163	\$ 163	\$ 3,212
100-18-031 Street Maintenance	\$ -	\$ -	\$ 26
100-18-032 Street Repair	\$ 1,192	\$ 1,192	\$ 20,308
100-18-034 Traffic Control	\$ 226	\$ 226	\$ 3,729
100-18-042 Parks Maintenance	\$ 697	\$ 697	\$ 10,445
100-18-043 School District Maintenance	\$ 161	\$ 161	\$ 3,592
100-18-051 Electrical Maintenance	\$ 0	\$ 0	\$ 0
201-18-111 Street Lighting & Landscape Fund - Street Lighting	\$ 278	\$ 278	\$ 3,528
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	\$ 1	\$ 1	\$ 42
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	\$ 135	\$ 135	\$ 1,911
205-18-032 Streets, Highways & Sidewalks - Street Repair	\$ 603	\$ 603	\$ 20,337
205-18-033 Streets, Highways & Sidewalks - Sidewalk Repair	\$ 220	\$ 220	\$ 441
210-15-201 Asset Forfeiture Fund - Treasury Regional	\$ 39	\$ 39	\$ 2,788
210-15-203 Asset Forfeiture Fund - DOJ Regional	\$ 18	\$ 18	\$ 245
211-15-302 Police Safety Grants Fund - State SLES Grant	\$ 41	\$ 41	\$ 1,276
230-14-091 Prop. A Fund - Transportation	\$ 561	\$ 561	\$ 7,289
231-18-021 Prop. C Fund - Civil Engineering	\$ 232	\$ 232	\$ 46,226
231-18-034 Prop. C Fund - Traffic Control	\$ 0	\$ 0	\$ 0
232-18-091 AB 2766 Air Quality Fund - Transportation	\$ 6	\$ 6	\$ 1,529
233-18-032 Measure R - Street Repair	\$ 16	\$ 16	\$ 4,907
401-11-021 Capital Improvement Fund - City Manager	\$ -	\$ -	\$ 2,057
401-12-011 Capital Improvement Fund - City Council	\$ 3	\$ 3	\$ 84
401-14-011 Capital Improvement Fund - Parks & Rec Admin	\$ 461	\$ 461	\$ 8,036
401-14-021 Capital Improvement Fund - Recreation Services	\$ 68	\$ 68	\$ 1,027
401-15-011 Capital Improvement Fund - Police Admin	\$ 265	\$ 265	\$ 7,029
401-16-011 Capital Improvement Fund - Fire Admin	\$ 265	\$ 265	\$ 10,678
401-18-011 Capital Improvement Fund - PW Admin	\$ 3	\$ 3	\$ 48
401-18-021 Capital Improvement Fund - Civil Engineering	\$ 143	\$ 143	\$ 9,347
401-18-032 Capital Improvement Fund - Street Repair	\$ 3	\$ 3	\$ 2,753
403-- Underground Assessment Districts	\$ -	\$ -	\$ 1,088

ALLOCATION SUMMARY

100-12-011 Finance - Admin

	Financial Reporting	General Ledger	Total
501-18-211 Water Administration	\$ 1,168	\$ 1,168	\$ 63,671
501-18-221 Water Source Of Supply	\$ 5	\$ 5	\$ 169
501-18-231 Water Pumping	\$ 905	\$ 905	\$ 23,449
501-18-241 Water Treatment	\$ 62	\$ 62	\$ 1,565
501-18-251 Water Maintenance	\$ 783	\$ 783	\$ 20,873
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 420	\$ 420	\$ 12,178
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 1,473	\$ 1,473	\$ 25,851
510-18-411 Refuse Fund - Refuse Management	\$ 322	\$ 322	\$ 7,741
520-18-511 Parking Fund - Street Meters & City Lots	\$ 1,580	\$ 1,580	\$ 27,989
521-18-513 County Parking Lots Fund	\$ 110	\$ 110	\$ 2,464
521-18-514 County Parking Lots Fund	\$ 261	\$ 261	\$ 4,173
522-18-512 State Pier and Parking Lot Fund	\$ 295	\$ 295	\$ 16,470
601-13-021 Insurance Reserve Fund - HR	\$ 173	\$ 173	\$ 21,251
601-13-022 Liability	\$ 908	\$ 908	\$ 13,021
601-13-023 Workers Compensation	\$ 2,274	\$ 2,274	\$ 26,971
605-12-051 Information Systems Fund - Information Systems	\$ 953	\$ 953	\$ 122,576
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ 688	\$ 688	\$ 12,968
610-18-621 Fleet Mgmt Fund - Fleet Replacement	\$ 1,506	\$ 1,506	\$ 9,341
615-12-042 Building Maintenance & Operations Fund - Warehouse	\$ 145	\$ 145	\$ 2,226
615-18-041 Building Maintenance & Operations Fund	\$ 959	\$ 959	\$ 13,305
710-18-021 Special Assessment Redemption Fund - Civil Engineering	\$ 619	\$ 619	\$ 10,161
801-12-011 Pension Trust Fund - City Council	\$ 140	\$ 140	\$ 2,519
802-- Special Deposits Fund	\$ -	\$ -	\$ 618
Total	\$ 56,785	\$ 56,785	\$ 1,463,521

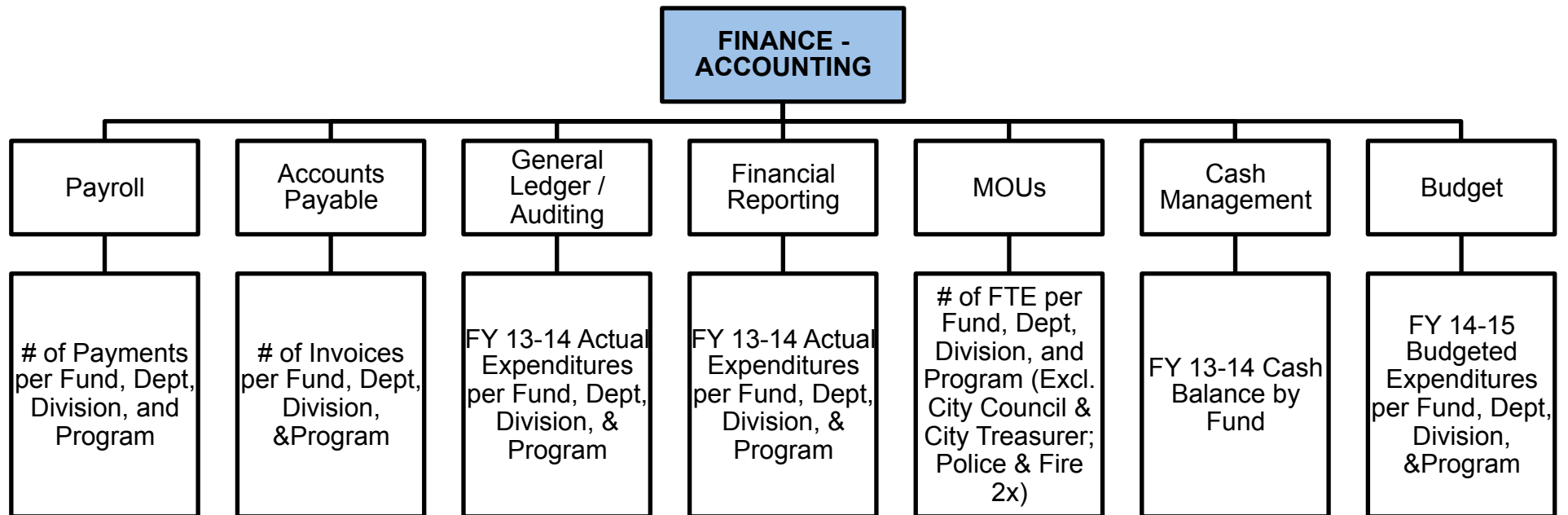
(8) Finance - Accounting

The Accounting division of the Finance department is primarily responsible for the maintenance and control of the general ledger, accounts payable, and payroll services. The Division also prepares the City's Comprehensive Annual Financial Report and manages grants and related projects in conjunction with other departments. Finance Administration costs are allocated to Receiving Departments, as follows:

- **Payroll** – represents payroll services provided to all departments and funds. These costs are allocated based on the total number of payments per Fund, Dept., Division, and Program for FY 13-14.
- **Accounts Payable** – represents support associated with administering accounts payables transactions citywide and is allocated based on the total number of invoices per Fund, Dept., Division, and Program for FY 13-14.
- **General Ledger** – represents support associated managing the General Ledger and conducting audits for City Departments. These costs are allocated based on FY 13-14 actual expenditures per Fund, Dept., Division, and Program.
- **Financial Reporting** – represents support associated with preparation of financial documents such as CAFR, budget, and other state reports. These costs are allocated based on FY 13-14 actual expenditures per Fund, Dept., Division, and Program.
- **MOUs** – represents support associated with management of MOUs for City departments, primarily police and fire departments and is allocated based on the number of FTE per Fund, Dept., Division, and Program, excluding City Council and City Treasurer and with Police and Fire employees weighted twice.
- **Cash Management** – represents investment support and management and oversight of debt issuance. These costs are allocated based on FY 13-14 cash balance by Fund.

- **Budget** – represents support associated with management and oversight of the budget process. These costs are allocated based on FY 14-15 budgeted expenditures per Fund, Dept., Division, and Program.

The chart on the following page illustrates the functions and measures used to allocate Finance – Accounting 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:



(8.1) Finance - Accounting Detail Reports

The following pages 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

100-12-021 Finance - Accounting

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 622,756		\$ 622,756
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
-- Building Replacement	\$ 61,212	\$ -	\$ 61,212
100-11-011 City Council	\$ 5,441	\$ 813	\$ 6,254
100-11-021 City Mgr	\$ 9,269	\$ 1,255	\$ 10,524
100-11-031 City Treasurer	\$ 220	\$ 30	\$ 250
100-11-051 City Attorney	\$ 5,276	\$ 178	\$ 5,453
100-12-011 Finance - Admin	\$ 63,360	\$ 8,656	\$ 72,016
100-12-021 Finance - Accounting		\$ 3,190	\$ 3,190
100-12-031-034 Finance - Revenue		\$ 6,313	\$ 6,313
100-13-011 HR		\$ 16,638	\$ 16,638
Total Incoming Costs	<u>\$ 144,777</u>	<u>\$ 37,073</u>	<u>\$ 181,850</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 767,533</u>	<u>\$ 37,073</u>	<u>\$ 804,606</u>

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

DEPARTMENTAL EXPENSE DETAIL

100-12-021 Finance - Accounting

Expense Type	\$	General Admin	Payroll	Accounts Payable	General Ledger / Auditing	Financial Reporting	MOUs	Cash Management	Budget
Personnel									
Salaries & Wages	\$ 392,603	\$ -	\$ 85,841	\$ 68,220	\$ 122,628	\$ 75,387	\$ 9,657	\$ 14,362	\$ 16,508
Fringe Benefits	\$ 114,452	\$ -	\$ 25,024	\$ 19,887	\$ 35,749	\$ 21,977	\$ 2,815	\$ 4,187	\$ 4,813
Subtotal Personnel Cost	\$ 507,055	\$ -	\$ 110,865	\$ 88,107	\$ 158,377	\$ 97,364	\$ 12,473	\$ 18,549	\$ 21,321
Operating Services & Supplies									
Contracts & Professional Services	\$ 52,000	\$ -	\$ 11,370	\$ 9,036	\$ 16,242	\$ 9,985	\$ 1,279	\$ 1,902	\$ 2,187
Materials & Services	\$ 12,354	\$ -	\$ 2,701	\$ 2,147	\$ 3,859	\$ 2,372	\$ 304	\$ 452	\$ 519
Utilities	\$ 2,800	\$ -	\$ 612	\$ 487	\$ 875	\$ 538	\$ 69	\$ 102	\$ 118
Internal Service Charges	\$ 48,547	\$ -	\$ 10,615	\$ 8,436	\$ 15,163	\$ 9,322	\$ 1,194	\$ 1,776	\$ 2,041
Subtotal Operating Cost	\$ 115,701	\$ -	\$ 25,297	\$ 20,104	\$ 36,139	\$ 22,217	\$ 2,846	\$ 4,233	\$ 4,865
DEPARTMENTAL EXPENDITURES	\$ 622,756	\$ -	\$ 136,162	\$ 108,211	\$ 194,516	\$ 119,581	\$ 15,319	\$ 22,781	\$ 26,186
Disallowed Costs									
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments									
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 622,756	\$ -	\$ 136,162	\$ 108,211	\$ 194,516	\$ 119,581	\$ 15,319	\$ 22,781	\$ 26,186
First Allocation									
Incoming - All Others	\$ 144,777	\$ -	\$ 31,655	\$ 25,157	\$ 45,221	\$ 27,800	\$ 3,561	\$ 5,296	\$ 6,088
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 767,533	\$ -	\$ 167,817	\$ 133,368	\$ 239,736	\$ 147,381	\$ 18,880	\$ 28,077	\$ 32,274
Second Allocation									
Incoming - All Others	\$ 37,073	\$ -	\$ 8,106	\$ 6,442	\$ 11,580	\$ 7,119	\$ 912	\$ 1,356	\$ 1,559
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 37,073	\$ -	\$ 8,105.84	\$ 6,441.90	\$ 11,579.63	\$ 7,118.72	\$ 911.92	\$ 1,356.19	\$ 1,558.86
TOTAL ALLOCATED	\$ 804,606	\$ -	\$ 175,923	\$ 139,810	\$ 251,316	\$ 154,500	\$ 19,792	\$ 29,434	\$ 33,832

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-021 Finance - Accounting

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Payroll							
100-11-021 City Mgr	333.00	3.184%	\$ 5,344		\$ 5,344		\$ 5,344
100-12-011 Finance - Admin	518.00	4.954%	\$ 8,313		\$ 8,313		\$ 8,313
100-13-011 HR	142.00	1.358%	\$ 2,279		\$ 2,279	\$ 120	\$ 2,399
100-14-011 Parks & Rec Admin	2,949.00	28.201%	\$ 47,327		\$ 47,327	\$ 2,488	\$ 49,815
100-15-011 Police Admin	2,906.00	27.790%	\$ 46,636		\$ 46,636	\$ 2,452	\$ 49,089
100-16-011 Fire Admin	1,018.00	9.735%	\$ 16,337		\$ 16,337	\$ 859	\$ 17,196
100-17-011 Community Development Admin	549.00	5.250%	\$ 8,811		\$ 8,811	\$ 463	\$ 9,274
100-18-011 Public Works Admin	586.00	5.604%	\$ 9,404		\$ 9,404	\$ 494	\$ 9,899
210-15-201 Asset Forfeiture Fund - Treasury Regional	8.00	0.077%	\$ 128		\$ 128	\$ 7	\$ 135
230-14-091 Prop. A Fund - Transportation	351.00	3.357%	\$ 5,633		\$ 5,633	\$ 296	\$ 5,929
232-18-091 AB 2766 Air Quality Fund - Transportation	103.00	0.985%	\$ 1,653		\$ 1,653	\$ 87	\$ 1,740
501-18-211 Water Administration	253.00	2.419%	\$ 4,060		\$ 4,060	\$ 213	\$ 4,274
502-18-311 Stormwater Fund - Storm Drain Maintenance	26.00	0.249%	\$ 417		\$ 417	\$ 22	\$ 439
503-18-321 Wastewater Fund - Sewer Maintenance	78.00	0.746%	\$ 1,252		\$ 1,252	\$ 66	\$ 1,318
510-18-411 Refuse Fund - Refuse Management	55.00	0.526%	\$ 883		\$ 883	\$ 46	\$ 929
522-18-512 State Pier and Parking Lot Fund	26.00	0.249%	\$ 417		\$ 417	\$ 22	\$ 439
601-13-021 Insurance Reserve Fund - HR	69.00	0.660%	\$ 1,107		\$ 1,107	\$ 58	\$ 1,166
605-12-051 Information Systems Fund - Information Systems	255.00	2.439%	\$ 4,092		\$ 4,092	\$ 215	\$ 4,308
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	78.00	0.746%	\$ 1,252		\$ 1,252	\$ 66	\$ 1,318
615-18-041 Building Maintenance & Operations Fund	154.00	1.473%	\$ 2,471		\$ 2,471	\$ 130	\$ 2,601
Total	10,457.00	100.000%	\$ 167,817	\$ -	\$ 167,817	\$ 8,106	\$ 175,923

Allocation Basis:

of Payments by Fund / Dept / Division / Program

Source of Allocation:

FY 13-14 Employee Payments

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-021 Finance - Accounting

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Accounts Payable							
100-11-021 City Mgr	527.00	4.573%	\$ 6,099		\$ 6,099		\$ 6,099
100-12-011 Finance - Admin	290.00	2.516%	\$ 3,356		\$ 3,356		\$ 3,356
100-13-011 HR	243.00	2.109%	\$ 2,812		\$ 2,812	\$ 146	\$ 2,958
100-14-011 Parks & Rec Admin	2,371.00	20.574%	\$ 27,440		\$ 27,440	\$ 1,427	\$ 28,866
100-15-011 Police Admin	1,634.00	14.179%	\$ 18,910		\$ 18,910	\$ 983	\$ 19,894
100-16-011 Fire Admin	817.00	7.090%	\$ 9,455		\$ 9,455	\$ 492	\$ 9,947
100-17-011 Community Development Admin	305.00	2.647%	\$ 3,530		\$ 3,530	\$ 184	\$ 3,713
100-18-011 Public Works Admin	1,222.00	10.604%	\$ 14,142		\$ 14,142	\$ 735	\$ 14,878
201-18-111 Street Lighting & Landscape Fund - Street Lighting	137.00	1.189%	\$ 1,586		\$ 1,586	\$ 82	\$ 1,668
205-18-032 Streets, Highways & Sidewalks - Street Repair	31.00	0.269%	\$ 359		\$ 359	\$ 19	\$ 377
210-15-201 Asset Forfeiture Fund - Treasury Regional	79.00	0.686%	\$ 914		\$ 914	\$ 48	\$ 962
211-15-302 Police Safety Grants Fund - State SLES Grant	28.00	0.243%	\$ 324		\$ 324	\$ 17	\$ 341
230-14-091 Prop. A Fund - Transportation	148.00	1.284%	\$ 1,713		\$ 1,713	\$ 89	\$ 1,802
231-18-021 Prop. C Fund - Civil Engineering	26.00	0.226%	\$ 301		\$ 301	\$ 16	\$ 317
233-18-032 Measure R - Street Repair	3.00	0.026%	\$ 35		\$ 35	\$ 2	\$ 37
401-12-011 Capital Improvement Fund - City Council	4.00	0.035%	\$ 46		\$ 46	\$ 2	\$ 49
401-14-011 Capital Improvement Fund - Parks & Rec Admin	35.00	0.304%	\$ 405		\$ 405	\$ 21	\$ 426
401-15-011 Capital Improvement Fund - Police Admin	5.00	0.043%	\$ 58		\$ 58	\$ 3	\$ 61
401-16-011 Capital Improvement Fund - Fire Admin	5.00	0.043%	\$ 58		\$ 58	\$ 3	\$ 61
401-18-011 Capital Improvement Fund - PW Admin	15.00	0.130%	\$ 174		\$ 174	\$ 9	\$ 183
501-18-211 Water Administration	528.00	4.582%	\$ 6,111		\$ 6,111	\$ 318	\$ 6,428
502-18-311 Stormwater Fund - Storm Drain Maintenance	107.00	0.928%	\$ 1,238		\$ 1,238	\$ 64	\$ 1,303
503-18-321 Wastewater Fund - Sewer Maintenance	133.00	1.154%	\$ 1,539		\$ 1,539	\$ 80	\$ 1,619
510-18-411 Refuse Fund - Refuse Management	91.00	0.790%	\$ 1,053		\$ 1,053	\$ 55	\$ 1,108
520-18-511 Parking Fund - Street Meters & City Lots	413.00	3.584%	\$ 4,780		\$ 4,780	\$ 248	\$ 5,028
521-18-513 County Parking Lots Fund	108.00	0.937%	\$ 1,250		\$ 1,250	\$ 65	\$ 1,315
522-18-512 State Pier and Parking Lot Fund	156.00	1.354%	\$ 1,805		\$ 1,805	\$ 94	\$ 1,899
601-13-021 Insurance Reserve Fund - HR	64.00	0.555%	\$ 741		\$ 741	\$ 39	\$ 779
605-12-051 Information Systems Fund - Information Systems	257.00	2.230%	\$ 2,974		\$ 2,974	\$ 155	\$ 3,129
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,010.00	8.764%	\$ 11,689		\$ 11,689	\$ 608	\$ 12,296
615-12-042 Building Maintenance & Operations Fund - Warehouse	158.00	1.371%	\$ 1,829		\$ 1,829	\$ 95	\$ 1,924
615-18-041 Building Maintenance & Operations Fund	554.00	4.807%	\$ 6,411		\$ 6,411	\$ 333	\$ 6,745
710-18-021 Special Assessment Redemption Fund - Civil Engineering	20.00	0.174%	\$ 231		\$ 231	\$ 12	\$ 243
Total	11,524.00	100.000%	\$ 133,368	\$ -	\$ 133,368	\$ 6,442	\$ 139,810

Allocation Basis:

of Invoices by Fund / Dept / Division

Source of Allocation:

FY 13-14 Invoices & Contracts Reports

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-021 Finance - Accounting

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
General Ledger / Auditing							
100-11-011 City Council	620,843.00	0.703%	\$ 1,686		\$ 1,686		\$ 1,686
100-11-021 City Mgr	2,432,496.00	2.755%	\$ 6,606		\$ 6,606		\$ 6,606
100-11-031 City Treasurer	31,053.00	0.035%	\$ 84		\$ 84		\$ 84
100-11-041 City Clerk	506,464.00	0.574%	\$ 1,375		\$ 1,375		\$ 1,375
100-11-051 City Attorney	710,181.00	0.804%	\$ 1,929		\$ 1,929		\$ 1,929
100-12-011 Finance - Admin	902,547.00	1.022%	\$ 2,451		\$ 2,451		\$ 2,451
100-12-021 Finance - Accounting	621,809.00	0.704%	\$ 1,689		\$ 1,689		\$ 1,689
100-12-031-034 Finance - Revenue	957,980.00	1.085%	\$ 2,602		\$ 2,602	\$ 135	\$ 2,736
100-12-041 Finance - Purchasing	378,374.00	0.429%	\$ 1,028		\$ 1,028	\$ 53	\$ 1,081
100-12-052 GIS	276,091.00	0.313%	\$ 750		\$ 750	\$ 39	\$ 789
100-13-011 HR	828,290.00	0.938%	\$ 2,249		\$ 2,249	\$ 116	\$ 2,366
100-14-011 Parks & Rec Admin	1,930,366.00	2.187%	\$ 5,242		\$ 5,242	\$ 271	\$ 5,513
100-15-011 Police Admin	5,496,153.00	6.226%	\$ 14,926		\$ 14,926	\$ 772	\$ 15,697
100-16-011 Fire Admin	1,843,722.00	2.089%	\$ 5,007		\$ 5,007	\$ 259	\$ 5,266
100-17-011 Community Development Admin	685,563.00	0.777%	\$ 1,862		\$ 1,862	\$ 96	\$ 1,958
100-18-011 Public Works Admin	1,201,664.00	1.361%	\$ 3,263		\$ 3,263	\$ 169	\$ 3,432
100-18-021 Civil Engineering	1,133,803.00	1.284%	\$ 3,079		\$ 3,079	\$ 159	\$ 3,238
100-14-013 Registration Services	137,016.00	0.155%	\$ 372		\$ 372	\$ 19	\$ 391
100-14-021 Recreation Services	932,872.00	1.057%	\$ 2,533		\$ 2,533	\$ 131	\$ 2,664
100-14-022 Playground	224.00	0.000%	\$ 1		\$ 1	\$ 0	\$ 1
100-14-024 Teen Drop In Center	96,649.00	0.109%	\$ 262		\$ 262	\$ 14	\$ 276
100-14-025 Special Activity Classes	310,009.00	0.351%	\$ 842		\$ 842	\$ 44	\$ 885
100-14-026 Special Events	199,352.00	0.226%	\$ 541		\$ 541	\$ 28	\$ 569
100-14-027 Tennis Operations	118,297.00	0.134%	\$ 321		\$ 321	\$ 17	\$ 338
100-14-028 Facility & Parks Reservations	336,187.00	0.381%	\$ 913		\$ 913	\$ 47	\$ 960
100-14-031 Cultural Arts	243,106.00	0.275%	\$ 660		\$ 660	\$ 34	\$ 694
100-14-034 Art Classes	224,538.00	0.254%	\$ 610		\$ 610	\$ 32	\$ 641
100-14-036 Concerts In The Park	36,970.00	0.042%	\$ 100		\$ 100	\$ 5	\$ 106
100-14-041 Sports Leagues & Tournaments	296,049.00	0.335%	\$ 804		\$ 804	\$ 42	\$ 846
100-14-042 Sports Classes	393,536.00	0.446%	\$ 1,069		\$ 1,069	\$ 55	\$ 1,124
100-14-043 Swimming Activities	409,491.00	0.464%	\$ 1,112		\$ 1,112	\$ 58	\$ 1,170
100-14-044 Sports & Aquatics Admin	111,154.00	0.126%	\$ 302		\$ 302	\$ 16	\$ 317
100-14-051 Volunteers	140,528.00	0.159%	\$ 382		\$ 382	\$ 20	\$ 401
100-14-061 Older Adult Activities	98,449.00	0.112%	\$ 267		\$ 267	\$ 14	\$ 281
100-14-062 Senior Services	220,296.00	0.250%	\$ 598		\$ 598	\$ 31	\$ 629
100-15-021 Patrol	8,993,683.00	10.188%	\$ 24,424		\$ 24,424	\$ 1,263	\$ 25,687
100-15-031 Investigations	2,472,276.00	2.801%	\$ 6,714		\$ 6,714	\$ 347	\$ 7,061
100-15-032 School Resource Officer	26,813.00	0.030%	\$ 73		\$ 73	\$ 4	\$ 77

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-021 Finance - Accounting

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
100-15-041 Technical Support Services	1,205,731.00	1.366%	\$ 3,274		\$ 3,274	\$ 169	\$ 3,444
100-15-042 Communications	1,171,173.00	1.327%	\$ 3,180		\$ 3,180	\$ 164	\$ 3,345
100-15-051 Community Affairs	276,454.00	0.313%	\$ 751		\$ 751	\$ 39	\$ 790
100-15-061 Traffic Safety	1,372,959.00	1.555%	\$ 3,728		\$ 3,728	\$ 193	\$ 3,921
100-15-071 Jail Operations	568,772.00	0.644%	\$ 1,545		\$ 1,545	\$ 80	\$ 1,624
100-15-081 Parking Enforcement	1,662,642.00	1.883%	\$ 4,515		\$ 4,515	\$ 233	\$ 4,749
100-15-091 Animal Control	335,038.00	0.380%	\$ 910		\$ 910	\$ 47	\$ 957
100-16-021 Prevention	674,281.00	0.764%	\$ 1,831		\$ 1,831	\$ 95	\$ 1,926
100-16-023 Arson Investiation	11,348.00	0.013%	\$ 31		\$ 31	\$ 2	\$ 32
100-16-031 Suppression	6,236,060.00	7.064%	\$ 16,935		\$ 16,935	\$ 876	\$ 17,811
100-16-041 Paramedics	1,767,882.00	2.003%	\$ 4,801		\$ 4,801	\$ 248	\$ 5,049
100-16-051 Special Services	287,234.00	0.325%	\$ 780		\$ 780	\$ 40	\$ 820
100-16-052 Emergency Preparedness	31,905.00	0.036%	\$ 87		\$ 87	\$ 4	\$ 91
100-16-053 Fire Reserves	68,721.00	0.078%	\$ 187		\$ 187	\$ 10	\$ 196
100-16-054 CERT (Community Emergency Response Team)	8,767.00	0.010%	\$ 24		\$ 24	\$ 1	\$ 25
100-16-055 Communications	7,281.00	0.008%	\$ 20		\$ 20	\$ 1	\$ 21
100-16-056 Public Education	11,975.00	0.014%	\$ 33		\$ 33	\$ 2	\$ 34
100-17-021 Current Planning	446,176.00	0.505%	\$ 1,212		\$ 1,212	\$ 63	\$ 1,274
100-17-022 Advance Planning	582,327.00	0.660%	\$ 1,581		\$ 1,581	\$ 82	\$ 1,663
100-17-031 Plan Check	881,857.00	0.999%	\$ 2,395		\$ 2,395	\$ 124	\$ 2,519
100-17-032 Inspection	809,492.00	0.917%	\$ 2,198		\$ 2,198	\$ 114	\$ 2,312
100-17-041 Code Enforcement	230,508.00	0.261%	\$ 626		\$ 626	\$ 32	\$ 658
100-17-051 Traffic Engineering	252,212.00	0.286%	\$ 685		\$ 685	\$ 35	\$ 720
100-18-032 Street Repair	1,840,555.00	2.085%	\$ 4,998		\$ 4,998	\$ 258	\$ 5,257
100-18-034 Traffic Control	349,676.00	0.396%	\$ 950		\$ 950	\$ 49	\$ 999
100-18-042 Parks Maintenance	1,076,371.00	1.219%	\$ 2,923		\$ 2,923	\$ 151	\$ 3,074
100-18-043 School District Maintenance	249,221.00	0.282%	\$ 677		\$ 677	\$ 35	\$ 712
100-18-051 Electrical Maintenance	52.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
201-18-111 Street Lighting & Landscape Fund - Street Lighting	428,960.00	0.486%	\$ 1,165		\$ 1,165	\$ 60	\$ 1,225
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	2,311.00	0.003%	\$ 6		\$ 6	\$ 0	\$ 7
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	208,651.00	0.236%	\$ 567		\$ 567	\$ 29	\$ 596
205-18-032 Streets, Highways & Sidewalks - Street Repair	930,955.00	1.055%	\$ 2,528		\$ 2,528	\$ 131	\$ 2,659
205-18-033 Streets, Highways & Sidewalks - Sidewalk Repair	340,318.00	0.385%	\$ 924		\$ 924	\$ 48	\$ 972
210-15-201 Asset Forfeiture Fund - Treasury Regional	60,205.00	0.068%	\$ 163		\$ 163	\$ 8	\$ 172
210-15-203 Asset Forfeiture Fund - DOJ Regional	27,638.00	0.031%	\$ 75		\$ 75	\$ 4	\$ 79
211-15-302 Police Safety Grants Fund - State SLES Grant	62,783.00	0.071%	\$ 170		\$ 170	\$ 9	\$ 179
230-14-091 Prop. A Fund - Transportation	865,835.00	0.981%	\$ 2,351		\$ 2,351	\$ 122	\$ 2,473
231-18-021 Prop. C Fund - Civil Engineering	358,368.00	0.406%	\$ 973		\$ 973	\$ 50	\$ 1,024
231-18-034 Prop. C Fund - Traffic Control	120.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
232-18-091 AB 2766 Air Quality Fund - Transportation	9,528.00	0.011%	\$ 26		\$ 26	\$ 1	\$ 27
233-18-032 Measure R - Street Repair	25,299.00	0.029%	\$ 69		\$ 69	\$ 4	\$ 72

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-021 Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
401-12-011 Capital Improvement Fund - City Council	4,792.00	0.005%	\$ 13		\$ 13	\$ 1	\$ 14
401-14-011 Capital Improvement Fund - Parks & Rec Admin	711,395.00	0.806%	\$ 1,932		\$ 1,932	\$ 100	\$ 2,032
401-14-021 Capital Improvement Fund - Recreation Services	104,574.00	0.118%	\$ 284		\$ 284	\$ 15	\$ 299
401-15-011 Capital Improvement Fund - Police Admin	408,757.00	0.463%	\$ 1,110		\$ 1,110	\$ 57	\$ 1,167
401-16-011 Capital Improvement Fund - Fire Admin	408,757.00	0.463%	\$ 1,110		\$ 1,110	\$ 57	\$ 1,167
401-18-011 Capital Improvement Fund - PW Admin	4,867.00	0.006%	\$ 13		\$ 13	\$ 1	\$ 14
401-18-021 Capital Improvement Fund - Civil Engineering	220,085.00	0.249%	\$ 598		\$ 598	\$ 31	\$ 629
401-18-032 Capital Improvement Fund - Street Repair	5,237.00	0.006%	\$ 14		\$ 14	\$ 1	\$ 15
501-18-211 Water Administration	1,803,399.00	2.043%	\$ 4,897		\$ 4,897	\$ 253	\$ 5,151
501-18-221 Water Source Of Supply	7,346.00	0.008%	\$ 20		\$ 20	\$ 1	\$ 21
501-18-231 Water Pumping	1,397,457.00	1.583%	\$ 3,795		\$ 3,795	\$ 196	\$ 3,991
501-18-241 Water Treatment	96,033.00	0.109%	\$ 261		\$ 261	\$ 13	\$ 274
501-18-251 Water Maintenance	1,209,273.00	1.370%	\$ 3,284		\$ 3,284	\$ 170	\$ 3,454
502-18-311 Stormwater Fund - Storm Drain Maintenance	648,112.00	0.734%	\$ 1,760		\$ 1,760	\$ 91	\$ 1,851
503-18-321 Wastewater Fund - Sewer Maintenance	2,274,331.00	2.576%	\$ 6,176		\$ 6,176	\$ 319	\$ 6,496
510-18-411 Refuse Fund - Refuse Management	497,937.00	0.564%	\$ 1,352		\$ 1,352	\$ 70	\$ 1,422
520-18-511 Parking Fund - Street Meters & City Lots	2,439,330.00	2.763%	\$ 6,624		\$ 6,624	\$ 343	\$ 6,967
521-18-513 County Parking Lots Fund	169,216.00	0.192%	\$ 460		\$ 460	\$ 24	\$ 483
521-18-514 County Parking Lots Fund	403,744.00	0.457%	\$ 1,096		\$ 1,096	\$ 57	\$ 1,153
522-18-512 State Pier and Parking Lot Fund	455,543.00	0.516%	\$ 1,237		\$ 1,237	\$ 64	\$ 1,301
601-13-021 Insurance Reserve Fund - HR	267,308.00	0.303%	\$ 726		\$ 726	\$ 38	\$ 763
601-13-022 Liability	1,402,406.00	1.589%	\$ 3,808		\$ 3,808	\$ 197	\$ 4,005
601-13-023 Workers Compensation	3,511,304.00	3.977%	\$ 9,535		\$ 9,535	\$ 493	\$ 10,029
605-12-051 Information Systems Fund - Information Systems	1,471,241.00	1.667%	\$ 3,995		\$ 3,995	\$ 207	\$ 4,202
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,061,929.00	1.203%	\$ 2,884		\$ 2,884	\$ 149	\$ 3,033
610-18-621 Fleet Mgmt Fund - Fleet Replacement	2,325,319.00	2.634%	\$ 6,315		\$ 6,315	\$ 327	\$ 6,641
615-12-042 Building Maintenance & Operations Fund - Warehouse	223,853.00	0.254%	\$ 608		\$ 608	\$ 31	\$ 639
615-18-041 Building Maintenance & Operations Fund	1,481,404.00	1.678%	\$ 4,023		\$ 4,023	\$ 208	\$ 4,231
710-18-021 Special Assessment Redemption Fund - Civil Engineering	955,836.00	1.083%	\$ 2,596		\$ 2,596	\$ 134	\$ 2,730
801-12-011 Pension Trust Fund - City Council	216,395.00	0.245%	\$ 588		\$ 588	\$ 30	\$ 618
Total	88,279,715.00	100.000%	\$ 239,736	\$ -	\$ 239,736	\$ 11,580	\$ 251,316

Allocation Basis:

Actual Expenditures by Fund / Dept / Program

Source of Allocation:

FY 13-14 Actual Expenditure Report

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-021 Finance - Accounting

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Financial Reporting							
100-11-011 City Council	620,843.00	0.703%	\$ 1,036		\$ 1,036		\$ 1,036
100-11-021 City Mgr	2,432,496.00	2.755%	\$ 4,061		\$ 4,061		\$ 4,061
100-11-031 City Treasurer	31,053.00	0.035%	\$ 52		\$ 52		\$ 52
100-11-041 City Clerk	506,464.00	0.574%	\$ 846		\$ 846		\$ 846
100-11-051 City Attorney	710,181.00	0.804%	\$ 1,186		\$ 1,186		\$ 1,186
100-12-011 Finance - Admin	902,547.00	1.022%	\$ 1,507		\$ 1,507		\$ 1,507
100-12-021 Finance - Accounting	621,809.00	0.704%	\$ 1,038		\$ 1,038		\$ 1,038
100-12-031-034 Finance - Revenue	957,980.00	1.085%	\$ 1,599		\$ 1,599	\$ 83	\$ 1,682
100-12-041 Finance - Purchasing	378,374.00	0.429%	\$ 632		\$ 632	\$ 33	\$ 664
100-12-052 GIS	276,091.00	0.313%	\$ 461		\$ 461	\$ 24	\$ 485
100-13-011 HR	828,290.00	0.938%	\$ 1,383		\$ 1,383	\$ 72	\$ 1,454
100-14-011 Parks & Rec Admin	1,930,366.00	2.187%	\$ 3,223		\$ 3,223	\$ 167	\$ 3,389
100-15-011 Police Admin	5,496,153.00	6.226%	\$ 9,176		\$ 9,176	\$ 475	\$ 9,650
100-16-011 Fire Admin	1,843,722.00	2.089%	\$ 3,078		\$ 3,078	\$ 159	\$ 3,237
100-17-011 Community Development Admin	685,563.00	0.777%	\$ 1,145		\$ 1,145	\$ 59	\$ 1,204
100-18-011 Public Works Admin	1,201,664.00	1.361%	\$ 2,006		\$ 2,006	\$ 104	\$ 2,110
100-18-021 Civil Engineering	1,133,803.00	1.284%	\$ 1,893		\$ 1,893	\$ 98	\$ 1,991
100-14-013 Registration Services	137,016.00	0.155%	\$ 229		\$ 229	\$ 12	\$ 241
100-14-021 Recreation Services	932,872.00	1.057%	\$ 1,557		\$ 1,557	\$ 81	\$ 1,638
100-14-022 Playground	224.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
100-14-024 Teen Drop In Center	96,649.00	0.109%	\$ 161		\$ 161	\$ 8	\$ 170
100-14-025 Special Activity Classes	310,009.00	0.351%	\$ 518		\$ 518	\$ 27	\$ 544
100-14-026 Special Events	199,352.00	0.226%	\$ 333		\$ 333	\$ 17	\$ 350
100-14-027 Tennis Operations	118,297.00	0.134%	\$ 197		\$ 197	\$ 10	\$ 208
100-14-028 Facility & Parks Reservations	336,187.00	0.381%	\$ 561		\$ 561	\$ 29	\$ 590
100-14-031 Cultural Arts	243,106.00	0.275%	\$ 406		\$ 406	\$ 21	\$ 427
100-14-034 Art Classes	224,538.00	0.254%	\$ 375		\$ 375	\$ 19	\$ 394
100-14-036 Concerts In The Park	36,970.00	0.042%	\$ 62		\$ 62	\$ 3	\$ 65
100-14-041 Sports Leagues & Tournaments	296,049.00	0.335%	\$ 494		\$ 494	\$ 26	\$ 520
100-14-042 Sports Classes	393,536.00	0.446%	\$ 657		\$ 657	\$ 34	\$ 691
100-14-043 Swimming Activities	409,491.00	0.464%	\$ 684		\$ 684	\$ 35	\$ 719
100-14-044 Sports & Aquatics Admin	111,154.00	0.126%	\$ 186		\$ 186	\$ 10	\$ 195
100-14-051 Volunteers	140,528.00	0.159%	\$ 235		\$ 235	\$ 12	\$ 247
100-14-061 Older Adult Activities	98,449.00	0.112%	\$ 164		\$ 164	\$ 8	\$ 173
100-14-062 Senior Services	220,296.00	0.250%	\$ 368		\$ 368	\$ 19	\$ 387
100-15-021 Patrol	8,993,683.00	10.188%	\$ 15,015		\$ 15,015	\$ 776	\$ 15,791
100-15-031 Investigations	2,472,276.00	2.801%	\$ 4,127		\$ 4,127	\$ 213	\$ 4,341
100-15-032 School Resource Officer	26,813.00	0.030%	\$ 45		\$ 45	\$ 2	\$ 47

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-021 Finance - Accounting

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
100-15-041 Technical Support Services	1,205,731.00	1.366%	\$ 2,013		\$ 2,013	\$ 104	\$ 2,117
100-15-042 Communications	1,171,173.00	1.327%	\$ 1,955		\$ 1,955	\$ 101	\$ 2,056
100-15-051 Community Affairs	276,454.00	0.313%	\$ 462		\$ 462	\$ 24	\$ 485
100-15-061 Traffic Safety	1,372,959.00	1.555%	\$ 2,292		\$ 2,292	\$ 119	\$ 2,411
100-15-071 Jail Operations	568,772.00	0.644%	\$ 950		\$ 950	\$ 49	\$ 999
100-15-081 Parking Enforcement	1,662,642.00	1.883%	\$ 2,776		\$ 2,776	\$ 144	\$ 2,919
100-15-091 Animal Control	335,038.00	0.380%	\$ 559		\$ 559	\$ 29	\$ 588
100-16-021 Prevention	674,281.00	0.764%	\$ 1,126		\$ 1,126	\$ 58	\$ 1,184
100-16-023 Arson Investigation	11,348.00	0.013%	\$ 19		\$ 19	\$ 1	\$ 20
100-16-031 Suppression	6,236,060.00	7.064%	\$ 10,411		\$ 10,411	\$ 538	\$ 10,949
100-16-041 Paramedics	1,767,882.00	2.003%	\$ 2,951		\$ 2,951	\$ 153	\$ 3,104
100-16-051 Special Services	287,234.00	0.325%	\$ 480		\$ 480	\$ 25	\$ 504
100-16-052 Emergency Preparedness	31,905.00	0.036%	\$ 53		\$ 53	\$ 3	\$ 56
100-16-053 Fire Reserves	68,721.00	0.078%	\$ 115		\$ 115	\$ 6	\$ 121
100-16-054 CERT (Community Emergency Response Team)	8,767.00	0.010%	\$ 15		\$ 15	\$ 1	\$ 15
100-16-055 Communications	7,281.00	0.008%	\$ 12		\$ 12	\$ 1	\$ 13
100-16-056 Public Education	11,975.00	0.014%	\$ 20		\$ 20	\$ 1	\$ 21
100-17-021 Current Planning	446,176.00	0.505%	\$ 745		\$ 745	\$ 39	\$ 783
100-17-022 Advance Planning	582,327.00	0.660%	\$ 972		\$ 972	\$ 50	\$ 1,022
100-17-031 Plan Check	881,857.00	0.999%	\$ 1,472		\$ 1,472	\$ 76	\$ 1,548
100-17-032 Inspection	809,492.00	0.917%	\$ 1,351		\$ 1,351	\$ 70	\$ 1,421
100-17-041 Code Enforcement	230,508.00	0.261%	\$ 385		\$ 385	\$ 20	\$ 405
100-17-051 Traffic Engineering	252,212.00	0.286%	\$ 421		\$ 421	\$ 22	\$ 443
100-18-032 Street Repair	1,840,555.00	2.085%	\$ 3,073		\$ 3,073	\$ 159	\$ 3,232
100-18-034 Traffic Control	349,676.00	0.396%	\$ 584		\$ 584	\$ 30	\$ 614
100-18-042 Parks Maintenance	1,076,371.00	1.219%	\$ 1,797		\$ 1,797	\$ 93	\$ 1,890
100-18-043 School District Maintenance	249,221.00	0.282%	\$ 416		\$ 416	\$ 22	\$ 438
100-18-051 Electrical Maintenance	52.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
201-18-111 Street Lighting & Landscape Fund - Street Lighting	428,960.00	0.486%	\$ 716		\$ 716	\$ 37	\$ 753
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	2,311.00	0.003%	\$ 4		\$ 4	\$ 0	\$ 4
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	208,651.00	0.236%	\$ 348		\$ 348	\$ 18	\$ 366
205-18-032 Streets, Highways & Sidewalks - Street Repair	930,955.00	1.055%	\$ 1,554		\$ 1,554	\$ 80	\$ 1,635
205-18-033 Streets, Highways & Sidewalks - Sidewalk Repair	340,318.00	0.385%	\$ 568		\$ 568	\$ 29	\$ 598
210-15-201 Asset Forfeiture Fund - Treasury Regional	60,205.00	0.068%	\$ 101		\$ 101	\$ 5	\$ 106
210-15-203 Asset Forfeiture Fund - DOJ Regional	27,638.00	0.031%	\$ 46		\$ 46	\$ 2	\$ 49
211-15-302 Police Safety Grants Fund - State SLES Grant	62,783.00	0.071%	\$ 105		\$ 105	\$ 5	\$ 110
230-14-091 Prop. A Fund - Transportation	865,835.00	0.981%	\$ 1,445		\$ 1,445	\$ 75	\$ 1,520
231-18-021 Prop. C Fund - Civil Engineering	358,368.00	0.406%	\$ 598		\$ 598	\$ 31	\$ 629
231-18-034 Prop. C Fund - Traffic Control	120.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
232-18-091 AB 2766 Air Quality Fund - Transportation	9,528.00	0.011%	\$ 16		\$ 16	\$ 1	\$ 17
233-18-032 Measure R - Street Repair	25,299.00	0.029%	\$ 42		\$ 42	\$ 2	\$ 44

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-021 Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
401-12-011 Capital Improvement Fund - City Council	4,792.00	0.005%	\$ 8		\$ 8	\$ 0	\$ 8
401-14-011 Capital Improvement Fund - Parks & Rec Admin	711,395.00	0.806%	\$ 1,188		\$ 1,188	\$ 61	\$ 1,249
401-14-021 Capital Improvement Fund - Recreation Services	104,574.00	0.118%	\$ 175		\$ 175	\$ 9	\$ 184
401-15-011 Capital Improvement Fund - Police Admin	408,757.00	0.463%	\$ 682		\$ 682	\$ 35	\$ 718
401-16-011 Capital Improvement Fund - Fire Admin	408,757.00	0.463%	\$ 682		\$ 682	\$ 35	\$ 718
401-18-011 Capital Improvement Fund - PW Admin	4,867.00	0.006%	\$ 8		\$ 8	\$ 0	\$ 9
401-18-021 Capital Improvement Fund - Civil Engineering	220,085.00	0.249%	\$ 367		\$ 367	\$ 19	\$ 386
401-18-032 Capital Improvement Fund - Street Repair	5,237.00	0.006%	\$ 9		\$ 9	\$ 0	\$ 9
501-18-211 Water Administration	1,803,399.00	2.043%	\$ 3,011		\$ 3,011	\$ 156	\$ 3,166
501-18-221 Water Source Of Supply	7,346.00	0.008%	\$ 12		\$ 12	\$ 1	\$ 13
501-18-231 Water Pumping	1,397,457.00	1.583%	\$ 2,333		\$ 2,333	\$ 121	\$ 2,454
501-18-241 Water Treatment	96,033.00	0.109%	\$ 160		\$ 160	\$ 8	\$ 169
501-18-251 Water Maintenance	1,209,273.00	1.370%	\$ 2,019		\$ 2,019	\$ 104	\$ 2,123
502-18-311 Stormwater Fund - Storm Drain Maintenance	648,112.00	0.734%	\$ 1,082		\$ 1,082	\$ 56	\$ 1,138
503-18-321 Wastewater Fund - Sewer Maintenance	2,274,331.00	2.576%	\$ 3,797		\$ 3,797	\$ 196	\$ 3,993
510-18-411 Refuse Fund - Refuse Management	497,937.00	0.564%	\$ 831		\$ 831	\$ 43	\$ 874
520-18-511 Parking Fund - Street Meters & City Lots	2,439,330.00	2.763%	\$ 4,072		\$ 4,072	\$ 211	\$ 4,283
521-18-513 County Parking Lots Fund	169,216.00	0.192%	\$ 283		\$ 283	\$ 15	\$ 297
521-18-514 County Parking Lots Fund	403,744.00	0.457%	\$ 674		\$ 674	\$ 35	\$ 709
522-18-512 State Pier and Parking Lot Fund	455,543.00	0.516%	\$ 761		\$ 761	\$ 39	\$ 800
601-13-021 Insurance Reserve Fund - HR	267,308.00	0.303%	\$ 446		\$ 446	\$ 23	\$ 469
601-13-022 Liability	1,402,406.00	1.589%	\$ 2,341		\$ 2,341	\$ 121	\$ 2,462
601-13-023 Workers Compensation	3,511,304.00	3.977%	\$ 5,862		\$ 5,862	\$ 303	\$ 6,165
605-12-051 Information Systems Fund - Information Systems	1,471,241.00	1.667%	\$ 2,456		\$ 2,456	\$ 127	\$ 2,583
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,061,929.00	1.203%	\$ 1,773		\$ 1,773	\$ 92	\$ 1,865
610-18-621 Fleet Mgmt Fund - Fleet Replacement	2,325,319.00	2.634%	\$ 3,882		\$ 3,882	\$ 201	\$ 4,083
615-12-042 Building Maintenance & Operations Fund - Warehouse	223,853.00	0.254%	\$ 374		\$ 374	\$ 19	\$ 393
615-18-041 Building Maintenance & Operations Fund	1,481,404.00	1.678%	\$ 2,473		\$ 2,473	\$ 128	\$ 2,601
710-18-021 Special Assessment Redemption Fund - Civil Engineering	955,836.00	1.083%	\$ 1,596		\$ 1,596	\$ 83	\$ 1,678
801-12-011 Pension Trust Fund - City Council	216,395.00	0.245%	\$ 361		\$ 361	\$ 19	\$ 380
Total	88,279,715.00	100.000%	\$ 147,381	\$ -	\$ 147,381	\$ 7,119	\$ 154,500

Allocation Basis:

Actual Expenditures by Fund / Dept / Program

Source of Allocation:

FY 13-14 Actual Expenditure Report

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-021 Finance - Accounting

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
MOUs							
100-11-021 City Mgr	3.00	0.754%	\$ 142		\$ 142		\$ 142
100-11-041 City Clerk	3.00	0.754%	\$ 142		\$ 142		\$ 142
100-11-051 City Attorney	1.00	0.251%	\$ 47		\$ 47		\$ 47
100-12-011 Finance - Admin	3.00	0.754%	\$ 142		\$ 142		\$ 142
100-12-021 Finance - Accounting	4.00	1.005%	\$ 190		\$ 190		\$ 190
100-12-031-034 Finance - Revenue	7.00	1.759%	\$ 332		\$ 332	\$ 17	\$ 349
100-12-041 Finance - Purchasing	3.00	0.754%	\$ 142		\$ 142	\$ 7	\$ 149
100-12-052 GIS	2.00	0.503%	\$ 95		\$ 95	\$ 5	\$ 100
100-13-011 HR	4.00	1.005%	\$ 190		\$ 190	\$ 9	\$ 199
100-14-011 Parks & Rec Admin	5.00	1.256%	\$ 237		\$ 237	\$ 12	\$ 249
100-15-011 Police Admin	8.80	2.211%	\$ 417		\$ 417	\$ 21	\$ 438
100-16-011 Fire Admin	2.20	0.553%	\$ 104		\$ 104	\$ 5	\$ 110
100-17-011 Community Development Admin	2.00	0.503%	\$ 95		\$ 95	\$ 5	\$ 100
100-18-011 Public Works Admin	6.75	1.696%	\$ 320		\$ 320	\$ 16	\$ 336
100-18-021 Civil Engineering	7.50	1.884%	\$ 356		\$ 356	\$ 18	\$ 374
100-14-021 Recreation Services	3.00	0.754%	\$ 142		\$ 142	\$ 7	\$ 149
100-14-025 Special Activity Classes	0.74	0.186%	\$ 35		\$ 35	\$ 2	\$ 37
100-14-028 Facility & Parks Reservations	1.50	0.377%	\$ 71		\$ 71	\$ 4	\$ 75
100-14-031 Cultural Arts	2.00	0.503%	\$ 95		\$ 95	\$ 5	\$ 100
100-14-034 Art Classes	0.24	0.060%	\$ 11		\$ 11	\$ 1	\$ 12
100-14-041 Sports Leagues & Tournaments	0.04	0.010%	\$ 2		\$ 2	\$ 0	\$ 2
100-14-042 Sports Classes	1.56	0.392%	\$ 74		\$ 74	\$ 4	\$ 78
100-14-043 Swimming Activities	0.86	0.216%	\$ 41		\$ 41	\$ 2	\$ 43
100-14-044 Sports & Aquatics Admin	1.00	0.251%	\$ 47		\$ 47	\$ 2	\$ 50
100-14-051 Volunteers	1.00	0.251%	\$ 47		\$ 47	\$ 2	\$ 50
100-14-061 Older Adult Activities	0.06	0.015%	\$ 3		\$ 3	\$ 0	\$ 3
100-14-062 Senior Services	1.00	0.251%	\$ 47		\$ 47	\$ 2	\$ 50
100-15-021 Patrol	80.00	20.101%	\$ 3,795		\$ 3,795	\$ 190	\$ 3,985
100-15-031 Investigations	28.00	7.035%	\$ 1,328		\$ 1,328	\$ 66	\$ 1,395
100-15-041 Technical Support Services	24.00	6.030%	\$ 1,138		\$ 1,138	\$ 57	\$ 1,195
100-15-051 Community Affairs	2.00	0.503%	\$ 95		\$ 95	\$ 5	\$ 100
100-15-061 Traffic Safety	12.00	3.015%	\$ 569		\$ 569	\$ 28	\$ 598
100-15-071 Jail Operations	12.00	3.015%	\$ 569		\$ 569	\$ 28	\$ 598
100-15-081 Parking Enforcement	28.00	7.035%	\$ 1,328		\$ 1,328	\$ 66	\$ 1,395
100-15-091 Animal Control	6.00	1.508%	\$ 285		\$ 285	\$ 14	\$ 299
100-16-021 Prevention	4.00	1.005%	\$ 190		\$ 190	\$ 9	\$ 199
100-16-031 Suppression	38.00	9.548%	\$ 1,803		\$ 1,803	\$ 90	\$ 1,893
100-16-041 Paramedics	14.00	3.518%	\$ 664		\$ 664	\$ 33	\$ 697

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-021 Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-16-051 Special Services	2.00	0.503%	\$ 95		\$ 95	\$ 5	\$ 100
100-17-021 Current Planning	3.00	0.754%	\$ 142		\$ 142	\$ 7	\$ 149
100-17-022 Advance Planning	3.00	0.754%	\$ 142		\$ 142	\$ 7	\$ 149
100-17-031 Plan Check	3.00	0.754%	\$ 142		\$ 142	\$ 7	\$ 149
100-17-032 Inspection	7.00	1.759%	\$ 332		\$ 332	\$ 17	\$ 349
100-17-041 Code Enforcement	2.00	0.503%	\$ 95		\$ 95	\$ 5	\$ 100
100-17-051 Traffic Engineering	2.00	0.503%	\$ 95		\$ 95	\$ 5	\$ 100
100-18-032 Street Repair	11.00	2.764%	\$ 522		\$ 522	\$ 26	\$ 548
100-18-034 Traffic Control	2.50	0.628%	\$ 119		\$ 119	\$ 6	\$ 125
100-18-042 Parks Maintenance	1.00	0.251%	\$ 47		\$ 47	\$ 2	\$ 50
230-14-091 Prop. A Fund - Transportation	3.00	0.754%	\$ 142		\$ 142	\$ 7	\$ 149
501-18-231 Water Pumping	2.85	0.716%	\$ 135		\$ 135	\$ 7	\$ 142
501-18-251 Water Maintenance	8.50	2.136%	\$ 403		\$ 403	\$ 20	\$ 423
502-18-311 Stormwater Fund - Storm Drain Maintenance	1.00	0.251%	\$ 47		\$ 47	\$ 2	\$ 50
503-18-321 Wastewater Fund - Sewer Maintenance	3.45	0.867%	\$ 164		\$ 164	\$ 8	\$ 172
510-18-411 Refuse Fund - Refuse Management	1.25	0.314%	\$ 59		\$ 59	\$ 3	\$ 62
520-18-511 Parking Fund - Street Meters & City Lots	1.40	0.352%	\$ 66		\$ 66	\$ 3	\$ 70
521-18-513 County Parking Lots Fund	0.20	0.050%	\$ 9		\$ 9	\$ 0	\$ 10
521-18-514 County Parking Lots Fund	0.20	0.050%	\$ 9		\$ 9	\$ 0	\$ 10
522-18-512 State Pier and Parking Lot Fund	0.40	0.101%	\$ 19		\$ 19	\$ 1	\$ 20
601-13-021 Insurance Reserve Fund - HR	2.00	0.503%	\$ 95		\$ 95	\$ 5	\$ 100
605-12-051 Information Systems Fund - Information Systems	6.00	1.508%	\$ 285		\$ 285	\$ 14	\$ 299
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	3.00	0.754%	\$ 142		\$ 142	\$ 7	\$ 149
615-18-041 Building Maintenance & Operations Fund	5.00	1.256%	\$ 237		\$ 237	\$ 12	\$ 249
Total	398.00	100.000%	\$ 18,880	\$ -	\$ 18,880	\$ 912	\$ 19,792

Allocation Basis:

of FTE per Fund / Dept / Division / Program (Excl. City Coucil, City Treasurer) (Police & Fire 2x)

Source of Allocation:

FY 14-15 Budgeted Personnel

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-021 Finance - Accounting

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Cash Management							
100-11-011 City Council	224,839.46	0.279%	\$ 78		\$ 78		\$ 78
100-11-021 City Mgr	880,933.00	1.094%	\$ 307		\$ 307		\$ 307
100-11-031 City Treasurer	11,245.90	0.014%	\$ 4		\$ 4		\$ 4
100-11-041 City Clerk	183,416.89	0.228%	\$ 64		\$ 64		\$ 64
100-11-051 City Attorney	257,193.38	0.320%	\$ 90		\$ 90		\$ 90
100-12-011 Finance - Admin	326,859.09	0.406%	\$ 114		\$ 114		\$ 114
100-12-021 Finance - Accounting	225,189.30	0.280%	\$ 79		\$ 79		\$ 79
100-12-031-034 Finance - Revenue	346,934.26	0.431%	\$ 121		\$ 121	\$ 6	\$ 127
100-12-041 Finance - Purchasing	137,028.85	0.170%	\$ 48		\$ 48	\$ 2	\$ 50
100-12-052 GIS	99,986.87	0.124%	\$ 35		\$ 35	\$ 2	\$ 37
100-13-011 HR	299,966.78	0.373%	\$ 105		\$ 105	\$ 5	\$ 110
100-14-011 Parks & Rec Admin	699,085.67	0.869%	\$ 244		\$ 244	\$ 12	\$ 256
100-15-011 Police Admin	1,990,442.13	2.473%	\$ 694		\$ 694	\$ 34	\$ 729
100-16-011 Fire Admin	667,707.39	0.830%	\$ 233		\$ 233	\$ 12	\$ 244
100-17-011 Community Development Admin	248,277.93	0.308%	\$ 87		\$ 87	\$ 4	\$ 91
100-18-011 Public Works Admin	435,184.87	0.541%	\$ 152		\$ 152	\$ 8	\$ 159
100-18-021 Civil Engineering	410,608.89	0.510%	\$ 143		\$ 143	\$ 7	\$ 150
100-14-013 Registration Services	49,620.60	0.062%	\$ 17		\$ 17	\$ 1	\$ 18
100-14-021 Recreation Services	337,841.35	0.420%	\$ 118		\$ 118	\$ 6	\$ 124
100-14-022 Playground	81.12	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
100-14-024 Teen Drop In Center	35,001.62	0.043%	\$ 12		\$ 12	\$ 1	\$ 13
100-14-025 Special Activity Classes	112,270.34	0.139%	\$ 39		\$ 39	\$ 2	\$ 41
100-14-026 Special Events	72,195.70	0.090%	\$ 25		\$ 25	\$ 1	\$ 26
100-14-027 Tennis Operations	42,841.48	0.053%	\$ 15		\$ 15	\$ 1	\$ 16
100-14-028 Facility & Parks Reservations	121,750.75	0.151%	\$ 42		\$ 42	\$ 2	\$ 45
100-14-031 Cultural Arts	88,041.29	0.109%	\$ 31		\$ 31	\$ 2	\$ 32
100-14-034 Art Classes	81,316.86	0.101%	\$ 28		\$ 28	\$ 1	\$ 30
100-14-036 Concerts In The Park	13,388.75	0.017%	\$ 5		\$ 5	\$ 0	\$ 5
100-14-041 Sports Leagues & Tournaments	107,214.70	0.133%	\$ 37		\$ 37	\$ 2	\$ 39
100-14-042 Sports Classes	142,519.80	0.177%	\$ 50		\$ 50	\$ 2	\$ 52
100-14-043 Swimming Activities	148,297.93	0.184%	\$ 52		\$ 52	\$ 3	\$ 54
100-14-044 Sports & Aquatics Admin	40,254.63	0.050%	\$ 14		\$ 14	\$ 1	\$ 15
100-14-051 Volunteers	50,892.48	0.063%	\$ 18		\$ 18	\$ 1	\$ 19
100-14-061 Older Adult Activities	35,653.49	0.044%	\$ 12		\$ 12	\$ 1	\$ 13
100-14-062 Senior Services	79,780.61	0.099%	\$ 28		\$ 28	\$ 1	\$ 29
100-15-021 Patrol	3,257,079.19	4.047%	\$ 1,136		\$ 1,136	\$ 56	\$ 1,193
100-15-031 Investigations	895,339.40	1.112%	\$ 312		\$ 312	\$ 15	\$ 328
100-15-032 School Resource Officer	9,710.38	0.012%	\$ 3		\$ 3	\$ 0	\$ 4

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-021 Finance - Accounting

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
100-15-041 Technical Support Services	436,657.75	0.543%	\$ 152		\$ 152	\$ 8	\$ 160
100-15-042 Communications	424,142.50	0.527%	\$ 148		\$ 148	\$ 7	\$ 155
100-15-051 Community Affairs	100,118.34	0.124%	\$ 35		\$ 35	\$ 2	\$ 37
100-15-061 Traffic Safety	497,219.68	0.618%	\$ 173		\$ 173	\$ 9	\$ 182
100-15-071 Jail Operations	205,981.85	0.256%	\$ 72		\$ 72	\$ 4	\$ 75
100-15-081 Parking Enforcement	602,128.92	0.748%	\$ 210		\$ 210	\$ 10	\$ 220
100-15-091 Animal Control	121,334.64	0.151%	\$ 42		\$ 42	\$ 2	\$ 44
100-16-021 Prevention	244,192.13	0.303%	\$ 85		\$ 85	\$ 4	\$ 89
100-16-023 Arson Investigation	4,109.70	0.005%	\$ 1		\$ 1	\$ 0	\$ 2
100-16-031 Suppression	2,258,400.84	2.806%	\$ 788		\$ 788	\$ 39	\$ 827
100-16-041 Paramedics	640,241.79	0.795%	\$ 223		\$ 223	\$ 11	\$ 234
100-16-051 Special Services	104,022.33	0.129%	\$ 36		\$ 36	\$ 2	\$ 38
100-16-052 Emergency Preparedness	11,554.46	0.014%	\$ 4		\$ 4	\$ 0	\$ 4
100-16-053 Fire Reserves	24,887.44	0.031%	\$ 9		\$ 9	\$ 0	\$ 9
100-16-054 CERT (Community Emergency Response Team)	3,174.99	0.004%	\$ 1		\$ 1	\$ 0	\$ 1
100-16-055 Communications	2,636.83	0.003%	\$ 1		\$ 1	\$ 0	\$ 1
100-16-056 Public Education	4,336.77	0.005%	\$ 2		\$ 2	\$ 0	\$ 2
100-17-021 Current Planning	161,583.48	0.201%	\$ 56		\$ 56	\$ 3	\$ 59
100-17-022 Advance Planning	210,890.82	0.262%	\$ 74		\$ 74	\$ 4	\$ 77
100-17-031 Plan Check	319,366.17	0.397%	\$ 111		\$ 111	\$ 6	\$ 117
100-17-032 Inspection	293,159.05	0.364%	\$ 102		\$ 102	\$ 5	\$ 107
100-17-041 Code Enforcement	83,478.91	0.104%	\$ 29		\$ 29	\$ 1	\$ 31
100-17-051 Traffic Engineering	91,339.05	0.113%	\$ 32		\$ 32	\$ 2	\$ 33
100-18-032 Street Repair	666,560.45	0.828%	\$ 233		\$ 233	\$ 12	\$ 244
100-18-034 Traffic Control	126,635.82	0.157%	\$ 44		\$ 44	\$ 2	\$ 46
100-18-042 Parks Maintenance	389,809.78	0.484%	\$ 136		\$ 136	\$ 7	\$ 143
100-18-043 School District Maintenance	90,255.85	0.112%	\$ 31		\$ 31	\$ 2	\$ 33
100-18-051 Electrical Maintenance	18.83	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
201-18-111 Street Lighting & Landscape Fund - Street Lighting	(217,760.32)	-0.271%	\$ (76)		\$ (76)	\$ (4)	\$ (80)
205-18-032 Streets, Highways & Sidewalks - Street Repair	3,153,746.83	3.918%	\$ 1,100		\$ 1,100	\$ 55	\$ 1,155
210-15-201 Asset Forfeiture Fund - Treasury Regional	871,574.04	1.083%	\$ 304		\$ 304	\$ 15	\$ 319
211-15-302 Police Safety Grants Fund - State SLES Grant	205,498.96	0.255%	\$ 72		\$ 72	\$ 4	\$ 75
230-14-091 Prop. A Fund - Transportation	(40,903.93)	-0.051%	\$ (14)		\$ (14)	\$ (1)	\$ (15)
232-18-091 AB 2766 Air Quality Fund - Transportation	169,763.54	0.211%	\$ 59		\$ 59	\$ 3	\$ 62
233-18-032 Measure R - Street Repair	1,232,557.75	1.531%	\$ 430		\$ 430	\$ 21	\$ 451
401-12-011 Capital Improvement Fund - City Council	22,149.16	0.028%	\$ 8		\$ 8	\$ 0	\$ 8
401-14-011 Capital Improvement Fund - Parks & Rec Admin	3,288,147.64	4.085%	\$ 1,147		\$ 1,147	\$ 57	\$ 1,204
401-14-021 Capital Improvement Fund - Recreation Services	483,352.78	0.601%	\$ 169		\$ 169	\$ 8	\$ 177
401-15-011 Capital Improvement Fund - Police Admin	1,889,320.79	2.347%	\$ 659		\$ 659	\$ 33	\$ 692
401-16-011 Capital Improvement Fund - Fire Admin	1,889,320.79	2.347%	\$ 659		\$ 659	\$ 33	\$ 692
401-18-011 Capital Improvement Fund - PW Admin	22,495.82	0.028%	\$ 8		\$ 8	\$ 0	\$ 8

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-021 Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
401-18-021 Capital Improvement Fund - Civil Engineering	1,017,257.60	1.264%	\$ 355		\$ 355	\$ 18	\$ 372
401-18-032 Capital Improvement Fund - Street Repair	24,206.00	0.030%	\$ 8		\$ 8	\$ 0	\$ 9
403-- Underground Assessment Districts	589,862.56	0.733%	\$ 206		\$ 206	\$ 10	\$ 216
501-18-211 Water Administration	7,774,342.92	9.659%	\$ 2,712		\$ 2,712	\$ 135	\$ 2,847
501-18-221 Water Source Of Supply	31,668.16	0.039%	\$ 11		\$ 11	\$ 1	\$ 12
501-18-231 Water Pumping	6,024,351.75	7.485%	\$ 2,102		\$ 2,102	\$ 104	\$ 2,206
501-18-241 Water Treatment	413,992.40	0.514%	\$ 144		\$ 144	\$ 7	\$ 152
501-18-251 Water Maintenance	5,213,102.03	6.477%	\$ 1,819		\$ 1,819	\$ 90	\$ 1,909
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,030,822.25	1.281%	\$ 360		\$ 360	\$ 18	\$ 377
503-18-321 Wastewater Fund - Sewer Maintenance	4,339,768.50	5.392%	\$ 1,514		\$ 1,514	\$ 75	\$ 1,589
510-18-411 Refuse Fund - Refuse Management	546,018.73	0.678%	\$ 190		\$ 190	\$ 9	\$ 200
520-18-511 Parking Fund - Street Meters & City Lots	2,775,705.72	3.449%	\$ 968		\$ 968	\$ 48	\$ 1,016
521-18-513 County Parking Lots Fund	482,181.03	0.599%	\$ 168		\$ 168	\$ 8	\$ 177
522-18-512 State Pier and Parking Lot Fund	2,221,683.45	2.760%	\$ 775		\$ 775	\$ 38	\$ 813
601-13-021 Insurance Reserve Fund - HR	9,771,281.36	12.140%	\$ 3,409		\$ 3,409	\$ 169	\$ 3,578
605-12-051 Information Systems Fund - Information Systems	476,592.14	0.592%	\$ 166		\$ 166	\$ 8	\$ 175
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,996,464.97	2.480%	\$ 696		\$ 696	\$ 35	\$ 731
615-12-042 Building Maintenance & Operations Fund - Warehouse	112,809.07	0.140%	\$ 39		\$ 39	\$ 2	\$ 41
710-18-021 Special Assessment Redemption Fund - Civil Engineering	825,380.72	1.025%	\$ 288		\$ 288	\$ 14	\$ 302
801-12-011 Pension Trust Fund - City Council	231,994.07	0.288%	\$ 81		\$ 81	\$ 4	\$ 85
802-- Special Deposits Fund	334,780.62	0.416%	\$ 117		\$ 117	\$ 6	\$ 123
Total	80,487,762.19	100.000%	\$ 28,077	\$ -	\$ 28,077	\$ 1,356	\$ 29,434

Allocation Basis:

Cash Balance by Fund / Dept

Source of Allocation:

FY 13-14 Cash Balance Report

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-021 Finance - Accounting

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Budget							
100-11-011 City Council	419,973.00	0.408%	\$ 132		\$ 132		\$ 132
100-11-021 City Mgr	820,818.00	0.797%	\$ 257		\$ 257		\$ 257
100-11-031 City Treasurer	39,047.00	0.038%	\$ 12		\$ 12		\$ 12
100-11-041 City Clerk	809,400.00	0.786%	\$ 254		\$ 254		\$ 254
100-11-051 City Attorney	592,154.00	0.575%	\$ 186		\$ 186		\$ 186
100-12-011 Finance - Admin	1,214,462.00	1.180%	\$ 381		\$ 381		\$ 381
100-12-021 Finance - Accounting	622,756.00	0.605%	\$ 195		\$ 195		\$ 195
100-12-031-034 Finance - Revenue	1,108,730.00	1.077%	\$ 348		\$ 348	\$ 18	\$ 365
100-12-041 Finance - Purchasing	396,802.00	0.386%	\$ 124		\$ 124	\$ 6	\$ 131
100-12-052 GIS	342,223.00	0.333%	\$ 107		\$ 107	\$ 5	\$ 113
100-13-011 HR	1,238,160.00	1.203%	\$ 388		\$ 388	\$ 20	\$ 408
100-14-011 Parks & Rec Admin	2,746,816.00	2.669%	\$ 861		\$ 861	\$ 44	\$ 905
100-15-011 Police Admin	4,999,332.00	4.857%	\$ 1,568		\$ 1,568	\$ 79	\$ 1,647
100-16-011 Fire Admin	2,252,185.00	2.188%	\$ 706		\$ 706	\$ 36	\$ 742
100-17-011 Community Development Admin	776,447.00	0.754%	\$ 243		\$ 243	\$ 12	\$ 256
100-18-011 Public Works Admin	1,531,284.00	1.488%	\$ 480		\$ 480	\$ 24	\$ 504
100-18-021 Civil Engineering	1,284,727.00	1.248%	\$ 403		\$ 403	\$ 20	\$ 423
100-14-021 Recreation Services	1,116,649.00	1.085%	\$ 350		\$ 350	\$ 18	\$ 368
100-14-022 Playground	5,320.00	0.005%	\$ 2		\$ 2	\$ 0	\$ 2
100-14-024 Teen Drop In Center	102,220.00	0.099%	\$ 32		\$ 32	\$ 2	\$ 34
100-14-025 Special Activity Classes	353,482.00	0.343%	\$ 111		\$ 111	\$ 6	\$ 116
100-14-026 Special Events	161,920.00	0.157%	\$ 51		\$ 51	\$ 3	\$ 53
100-14-027 Tennis Operations	161,620.00	0.157%	\$ 51		\$ 51	\$ 3	\$ 53
100-14-028 Facility & Parks Reservations	333,438.00	0.324%	\$ 105		\$ 105	\$ 5	\$ 110
100-14-031 Cultural Arts	364,123.00	0.354%	\$ 114		\$ 114	\$ 6	\$ 120
100-14-034 Art Classes	216,310.00	0.210%	\$ 68		\$ 68	\$ 3	\$ 71
100-14-036 Concerts In The Park	40,465.00	0.039%	\$ 13		\$ 13	\$ 1	\$ 13
100-14-041 Sports Leagues & Tournaments	324,442.00	0.315%	\$ 102		\$ 102	\$ 5	\$ 107
100-14-042 Sports Classes	494,814.00	0.481%	\$ 155		\$ 155	\$ 8	\$ 163
100-14-043 Swimming Activities	508,498.00	0.494%	\$ 159		\$ 159	\$ 8	\$ 168
100-14-044 Sports & Aquatics Admin	166,507.00	0.162%	\$ 52		\$ 52	\$ 3	\$ 55
100-14-051 Volunteers	146,998.00	0.143%	\$ 46		\$ 46	\$ 2	\$ 48
100-14-061 Older Adult Activities	105,710.00	0.103%	\$ 33		\$ 33	\$ 2	\$ 35
100-14-062 Senior Services	227,631.00	0.221%	\$ 71		\$ 71	\$ 4	\$ 75
100-15-021 Patrol	8,577,940.00	8.334%	\$ 2,690		\$ 2,690	\$ 136	\$ 2,826
100-15-031 Investigations	2,615,882.00	2.542%	\$ 820		\$ 820	\$ 41	\$ 862
100-15-032 School Resource Officer	24,436.00	0.024%	\$ 8		\$ 8	\$ 0	\$ 8
100-15-041 Technical Support Services	1,295,997.00	1.259%	\$ 406		\$ 406	\$ 21	\$ 427

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-021 Finance - Accounting

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
100-15-042 Communications	1,158,282.00	1.125%	\$ 363		\$ 363	\$ 18	\$ 382
100-15-051 Community Affairs	306,155.00	0.297%	\$ 96		\$ 96	\$ 5	\$ 101
100-15-061 Traffic Safety	1,606,424.00	1.561%	\$ 504		\$ 504	\$ 25	\$ 529
100-15-071 Jail Operations	629,791.00	0.612%	\$ 197		\$ 197	\$ 10	\$ 207
100-15-081 Parking Enforcement	1,669,940.00	1.622%	\$ 524		\$ 524	\$ 26	\$ 550
100-15-091 Animal Control	323,436.00	0.314%	\$ 101		\$ 101	\$ 5	\$ 107
100-16-021 Prevention	733,431.00	0.713%	\$ 230		\$ 230	\$ 12	\$ 242
100-16-023 Arson Investigation	36,800.00	0.036%	\$ 12		\$ 12	\$ 1	\$ 12
100-16-031 Suppression	6,013,123.00	5.842%	\$ 1,886		\$ 1,886	\$ 95	\$ 1,981
100-16-041 Paramedics	1,705,259.00	1.657%	\$ 535		\$ 535	\$ 27	\$ 562
100-16-051 Special Services	272,491.00	0.265%	\$ 85		\$ 85	\$ 4	\$ 90
100-16-052 Emergency Preparedness	115,650.00	0.112%	\$ 36		\$ 36	\$ 2	\$ 38
100-16-053 Fire Reserves	128,026.00	0.124%	\$ 40		\$ 40	\$ 2	\$ 42
100-16-054 CERT (Community Emergency Response Team)	21,350.00	0.021%	\$ 7		\$ 7	\$ 0	\$ 7
100-16-055 Communications	54,390.00	0.053%	\$ 17		\$ 17	\$ 1	\$ 18
100-16-056 Public Education	30,200.00	0.029%	\$ 9		\$ 9	\$ 0	\$ 10
100-17-021 Current Planning	484,877.00	0.471%	\$ 152		\$ 152	\$ 8	\$ 160
100-17-022 Advance Planning	539,923.00	0.525%	\$ 169		\$ 169	\$ 9	\$ 178
100-17-031 Plan Check	834,283.00	0.811%	\$ 262		\$ 262	\$ 13	\$ 275
100-17-032 Inspection	886,757.00	0.862%	\$ 278		\$ 278	\$ 14	\$ 292
100-17-041 Code Enforcement	231,737.00	0.225%	\$ 73		\$ 73	\$ 4	\$ 76
100-17-051 Traffic Engineering	350,011.00	0.340%	\$ 110		\$ 110	\$ 6	\$ 115
100-18-031 Street Maintenance	3,360.00	0.003%	\$ 1		\$ 1	\$ 0	\$ 1
100-18-032 Street Repair	2,150,685.00	2.090%	\$ 674		\$ 674	\$ 34	\$ 708
100-18-034 Traffic Control	392,003.00	0.381%	\$ 123		\$ 123	\$ 6	\$ 129
100-18-042 Parks Maintenance	1,073,367.00	1.043%	\$ 337		\$ 337	\$ 17	\$ 354
100-18-043 School District Maintenance	399,736.00	0.388%	\$ 125		\$ 125	\$ 6	\$ 132
201-18-111 Street Lighting & Landscape Fund - Street Lighting	434,701.00	0.422%	\$ 136		\$ 136	\$ 7	\$ 143
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	5,059.00	0.005%	\$ 2		\$ 2	\$ 0	\$ 2
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	211,399.00	0.205%	\$ 66		\$ 66	\$ 3	\$ 70
205-18-032 Streets, Highways & Sidewalks - Street Repair	1,715,000.00	1.666%	\$ 538		\$ 538	\$ 27	\$ 565
210-15-201 Asset Forfeiture Fund - Treasury Regional	142,023.00	0.138%	\$ 45		\$ 45	\$ 2	\$ 47
210-15-203 Asset Forfeiture Fund - DOJ Regional	27,000.00	0.026%	\$ 8		\$ 8	\$ 0	\$ 9
211-15-302 Police Safety Grants Fund - State SLES Grant	105,000.00	0.102%	\$ 33		\$ 33	\$ 2	\$ 35
230-14-091 Prop. A Fund - Transportation	804,307.00	0.781%	\$ 252		\$ 252	\$ 13	\$ 265
231-18-021 Prop. C Fund - Civil Engineering	5,895,200.00	5.728%	\$ 1,849		\$ 1,849	\$ 93	\$ 1,942
232-18-091 AB 2766 Air Quality Fund - Transportation	155,068.00	0.151%	\$ 49		\$ 49	\$ 2	\$ 51
233-18-032 Measure R - Street Repair	335,000.00	0.325%	\$ 105		\$ 105	\$ 5	\$ 110
401-11-021 Capital Improvement Fund - City Manager	265,000.00	0.257%	\$ 83		\$ 83	\$ 4	\$ 87
401-12-011 Capital Improvement Fund - City Council	4,792.00	0.005%	\$ 2		\$ 2	\$ 0	\$ 2
401-14-011 Capital Improvement Fund - Parks & Rec Admin	135,000.00	0.131%	\$ 42		\$ 42	\$ 2	\$ 44

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-021 Finance - Accounting

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
401-15-011 Capital Improvement Fund - Police Admin	388,332.00	0.377%	\$ 122		\$ 122	\$ 6	\$ 128
401-16-011 Capital Improvement Fund - Fire Admin	858,331.00	0.834%	\$ 269		\$ 269	\$ 14	\$ 283
401-18-021 Capital Improvement Fund - Civil Engineering	925,600.00	0.899%	\$ 290		\$ 290	\$ 15	\$ 305
401-18-032 Capital Improvement Fund - Street Repair	348,000.00	0.338%	\$ 109		\$ 109	\$ 6	\$ 115
501-18-211 Water Administration	6,053,746.00	5.882%	\$ 1,898		\$ 1,898	\$ 96	\$ 1,994
501-18-221 Water Source Of Supply	13,000.00	0.013%	\$ 4		\$ 4	\$ 0	\$ 4
501-18-231 Water Pumping	1,355,885.00	1.317%	\$ 425		\$ 425	\$ 21	\$ 447
501-18-241 Water Treatment	87,199.00	0.085%	\$ 27		\$ 27	\$ 1	\$ 29
501-18-251 Water Maintenance	1,248,220.00	1.213%	\$ 391		\$ 391	\$ 20	\$ 411
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,215,651.00	1.181%	\$ 381		\$ 381	\$ 19	\$ 400
503-18-321 Wastewater Fund - Sewer Maintenance	1,919,373.00	1.865%	\$ 602		\$ 602	\$ 30	\$ 632
510-18-411 Refuse Fund - Refuse Management	784,371.00	0.762%	\$ 246		\$ 246	\$ 12	\$ 258
520-18-511 Parking Fund - Street Meters & City Lots	2,538,942.00	2.467%	\$ 796		\$ 796	\$ 40	\$ 836
521-18-513 County Parking Lots Fund	174,529.00	0.170%	\$ 55		\$ 55	\$ 3	\$ 57
521-18-514 County Parking Lots Fund	470,277.00	0.457%	\$ 147		\$ 147	\$ 7	\$ 155
522-18-512 State Pier and Parking Lot Fund	1,517,752.00	1.475%	\$ 476		\$ 476	\$ 24	\$ 500
601-13-021 Insurance Reserve Fund - HR	370,666.00	0.360%	\$ 116		\$ 116	\$ 6	\$ 122
601-13-022 Liability	1,443,486.00	1.402%	\$ 453		\$ 453	\$ 23	\$ 475
601-13-023 Workers Compensation	2,888,593.00	2.807%	\$ 906		\$ 906	\$ 46	\$ 952
605-12-051 Information Systems Fund - Information Systems	2,685,985.00	2.610%	\$ 842		\$ 842	\$ 43	\$ 885
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,018,958.00	0.990%	\$ 320		\$ 320	\$ 16	\$ 336
610-18-621 Fleet Mgmt Fund - Fleet Replacement	815,312.00	0.792%	\$ 256		\$ 256	\$ 13	\$ 269
615-12-042 Building Maintenance & Operations Fund - Warehouse	222,545.00	0.216%	\$ 70		\$ 70	\$ 4	\$ 73
615-18-041 Building Maintenance & Operations Fund	1,466,804.00	1.425%	\$ 460		\$ 460	\$ 23	\$ 483
710-18-021 Special Assessment Redemption Fund - Civil Engineering	953,389.00	0.926%	\$ 299		\$ 299	\$ 15	\$ 314
801-12-011 Pension Trust Fund - City Council	233,220.00	0.227%	\$ 73		\$ 73	\$ 4	\$ 77
Total	102,923,920.00	100.000%	\$ 32,274	\$ -	\$ 32,274	\$ 1,559	\$ 33,832

Allocation Basis:

Budgeted Expenditures per Fund / Dept / Division / Program

Source of Allocation:

FY 14-15 Adopted Budget

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

ALLOCATION SUMMARY

100-12-021 Finance - Accounting

	<u>Payroll</u>	<u>Accounts Payable</u>	<u>General Ledger / Auditing</u>	<u>Financial Reporting</u>
100-11-011 City Council	\$ -	\$ -	\$ 1,686	\$ 1,036
100-11-021 City Mgr	\$ 5,344	\$ 6,099	\$ 6,606	\$ 4,061
100-11-031 City Treasurer	\$ -	\$ -	\$ 84	\$ 52
100-11-041 City Clerk	\$ -	\$ -	\$ 1,375	\$ 846
100-11-051 City Attorney	\$ -	\$ -	\$ 1,929	\$ 1,186
100-12-011 Finance - Admin	\$ 8,313	\$ 3,356	\$ 2,451	\$ 1,507
100-12-021 Finance - Accounting	\$ -	\$ -	\$ 1,689	\$ 1,038
100-12-031-034 Finance - Revenue	\$ -	\$ -	\$ 2,736	\$ 1,682
100-12-041 Finance - Purchasing	\$ -	\$ -	\$ 1,081	\$ 664
100-12-052 GIS	\$ -	\$ -	\$ 789	\$ 485
100-13-011 HR	\$ 2,399	\$ 2,958	\$ 2,366	\$ 1,454
100-14-011 Parks & Rec Admin	\$ 49,815	\$ 28,866	\$ 5,513	\$ 3,389
100-15-011 Police Admin	\$ 49,089	\$ 19,894	\$ 15,697	\$ 9,650
100-16-011 Fire Admin	\$ 17,196	\$ 9,947	\$ 5,266	\$ 3,237
100-17-011 Community Development Admin	\$ 9,274	\$ 3,713	\$ 1,958	\$ 1,204
100-18-011 Public Works Admin	\$ 9,899	\$ 14,878	\$ 3,432	\$ 2,110
100-18-021 Civil Engineering	\$ -	\$ -	\$ 3,238	\$ 1,991
100-14-013 Registration Services	\$ -	\$ -	\$ 391	\$ 241
100-14-021 Recreation Services	\$ -	\$ -	\$ 2,664	\$ 1,638
100-14-022 Playground	\$ -	\$ -	\$ 1	\$ 0
100-14-024 Teen Drop In Center	\$ -	\$ -	\$ 276	\$ 170
100-14-025 Special Activity Classes	\$ -	\$ -	\$ 885	\$ 544
100-14-026 Special Events	\$ -	\$ -	\$ 569	\$ 350
100-14-027 Tennis Operations	\$ -	\$ -	\$ 338	\$ 208
100-14-028 Facility & Parks Reservations	\$ -	\$ -	\$ 960	\$ 590
100-14-031 Cultural Arts	\$ -	\$ -	\$ 694	\$ 427
100-14-034 Art Classes	\$ -	\$ -	\$ 641	\$ 394
100-14-036 Concerts In The Park	\$ -	\$ -	\$ 106	\$ 65
100-14-041 Sports Leagues & Tournaments	\$ -	\$ -	\$ 846	\$ 520
100-14-042 Sports Classes	\$ -	\$ -	\$ 1,124	\$ 691

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

ALLOCATION SUMMARY

100-12-021 Finance - Accounting

	<u>Payroll</u>	<u>Accounts Payable</u>	<u>General Ledger / Auditing</u>	<u>Financial Reporting</u>
100-14-043 Swimming Activities	\$ -	\$ -	\$ 1,170	\$ 719
100-14-044 Sports & Aquatics Admin	\$ -	\$ -	\$ 317	\$ 195
100-14-051 Volunteers	\$ -	\$ -	\$ 401	\$ 247
100-14-061 Older Adult Activities	\$ -	\$ -	\$ 281	\$ 173
100-14-062 Senior Services	\$ -	\$ -	\$ 629	\$ 387
100-15-021 Patrol	\$ -	\$ -	\$ 25,687	\$ 15,791
100-15-031 Investigations	\$ -	\$ -	\$ 7,061	\$ 4,341
100-15-032 School Resource Officer	\$ -	\$ -	\$ 77	\$ 47
100-15-041 Technical Support Services	\$ -	\$ -	\$ 3,444	\$ 2,117
100-15-042 Communications	\$ -	\$ -	\$ 3,345	\$ 2,056
100-15-051 Community Affairs	\$ -	\$ -	\$ 790	\$ 485
100-15-061 Traffic Safety	\$ -	\$ -	\$ 3,921	\$ 2,411
100-15-071 Jail Operations	\$ -	\$ -	\$ 1,624	\$ 999
100-15-081 Parking Enforcement	\$ -	\$ -	\$ 4,749	\$ 2,919
100-15-091 Animal Control	\$ -	\$ -	\$ 957	\$ 588
100-16-021 Prevention	\$ -	\$ -	\$ 1,926	\$ 1,184
100-16-023 Arson Investiation	\$ -	\$ -	\$ 32	\$ 20
100-16-031 Suppression	\$ -	\$ -	\$ 17,811	\$ 10,949
100-16-041 Paramedics	\$ -	\$ -	\$ 5,049	\$ 3,104
100-16-051 Special Services	\$ -	\$ -	\$ 820	\$ 504
100-16-052 Emergency Preparedness	\$ -	\$ -	\$ 91	\$ 56
100-16-053 Fire Reserves	\$ -	\$ -	\$ 196	\$ 121
100-16-054 CERT (Community Emergency Response Team)	\$ -	\$ -	\$ 25	\$ 15
100-16-055 Communications	\$ -	\$ -	\$ 21	\$ 13
100-16-056 Public Education	\$ -	\$ -	\$ 34	\$ 21
100-17-021 Current Planning	\$ -	\$ -	\$ 1,274	\$ 783
100-17-022 Advance Planning	\$ -	\$ -	\$ 1,663	\$ 1,022
100-17-031 Plan Check	\$ -	\$ -	\$ 2,519	\$ 1,548
100-17-032 Inspection	\$ -	\$ -	\$ 2,312	\$ 1,421
100-17-041 Code Enforcement	\$ -	\$ -	\$ 658	\$ 405

ALLOCATION SUMMARY

100-12-021 Finance - Accounting

	<u>Payroll</u>	<u>Accounts Payable</u>	<u>General Ledger / Auditing</u>	<u>Financial Reporting</u>
100-17-051 Traffic Engineering	\$ -	\$ -	\$ 720	\$ 443
100-18-031 Street Maintenance	\$ -	\$ -	\$ -	\$ -
100-18-032 Street Repair	\$ -	\$ -	\$ 5,257	\$ 3,232
100-18-034 Traffic Control	\$ -	\$ -	\$ 999	\$ 614
100-18-042 Parks Maintenance	\$ -	\$ -	\$ 3,074	\$ 1,890
100-18-043 School District Maintenance	\$ -	\$ -	\$ 712	\$ 438
100-18-051 Electrical Maintenance	\$ -	\$ -	\$ 0	\$ 0
201-18-111 Street Lighting & Landscape Fund - Street Lighting	\$ -	\$ 1,668	\$ 1,225	\$ 753
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	\$ -	\$ -	\$ 7	\$ 4
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	\$ -	\$ -	\$ 596	\$ 366
205-18-032 Streets, Highways & Sidewalks - Street Repair	\$ -	\$ 377	\$ 2,659	\$ 1,635
205-18-033 Streets, Highways & Sidewalks - Sidewalk Repair	\$ -	\$ -	\$ 972	\$ 598
210-15-201 Asset Forfeiture Fund - Treasury Regional	\$ 135	\$ 962	\$ 172	\$ 106
210-15-203 Asset Forfeiture Fund - DOJ Regional	\$ -	\$ -	\$ 79	\$ 49
211-15-302 Police Safety Grants Fund - State SLES Grant	\$ -	\$ 341	\$ 179	\$ 110
230-14-091 Prop. A Fund - Transportation	\$ 5,929	\$ 1,802	\$ 2,473	\$ 1,520
231-18-021 Prop. C Fund - Civil Engineering	\$ -	\$ 317	\$ 1,024	\$ 629
231-18-034 Prop. C Fund - Traffic Control	\$ -	\$ -	\$ 0	\$ 0
232-18-091 AB 2766 Air Quality Fund - Transportation	\$ 1,740	\$ -	\$ 27	\$ 17
233-18-032 Measure R - Street Repair	\$ -	\$ 37	\$ 72	\$ 44
401-11-021 Capital Improvement Fund - City Manager	\$ -	\$ -	\$ -	\$ -
401-12-011 Capital Improvement Fund - City Council	\$ -	\$ 49	\$ 14	\$ 8
401-14-011 Capital Improvement Fund - Parks & Rec Admin	\$ -	\$ 426	\$ 2,032	\$ 1,249
401-14-021 Capital Improvement Fund - Recreation Services	\$ -	\$ -	\$ 299	\$ 184
401-15-011 Capital Improvement Fund - Police Admin	\$ -	\$ 61	\$ 1,167	\$ 718
401-16-011 Capital Improvement Fund - Fire Admin	\$ -	\$ 61	\$ 1,167	\$ 718
401-18-011 Capital Improvement Fund - PW Admin	\$ -	\$ 183	\$ 14	\$ 9
401-18-021 Capital Improvement Fund - Civil Engineering	\$ -	\$ -	\$ 629	\$ 386
401-18-032 Capital Improvement Fund - Street Repair	\$ -	\$ -	\$ 15	\$ 9
403-- Underground Assessment Districts	\$ -	\$ -	\$ -	\$ -

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

ALLOCATION SUMMARY

100-12-021 Finance - Accounting

	<u>Payroll</u>	<u>Accounts Payable</u>	<u>General Ledger / Auditing</u>	<u>Financial Reporting</u>
501-18-211 Water Administration	\$ 4,274	\$ 6,428	\$ 5,151	\$ 3,166
501-18-221 Water Source Of Supply	\$ -	\$ -	\$ 21	\$ 13
501-18-231 Water Pumping	\$ -	\$ -	\$ 3,991	\$ 2,454
501-18-241 Water Treatment	\$ -	\$ -	\$ 274	\$ 169
501-18-251 Water Maintenance	\$ -	\$ -	\$ 3,454	\$ 2,123
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 439	\$ 1,303	\$ 1,851	\$ 1,138
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 1,318	\$ 1,619	\$ 6,496	\$ 3,993
510-18-411 Refuse Fund - Refuse Management	\$ 929	\$ 1,108	\$ 1,422	\$ 874
520-18-511 Parking Fund - Street Meters & City Lots	\$ -	\$ 5,028	\$ 6,967	\$ 4,283
521-18-513 County Parking Lots Fund	\$ -	\$ 1,315	\$ 483	\$ 297
521-18-514 County Parking Lots Fund	\$ -	\$ -	\$ 1,153	\$ 709
522-18-512 State Pier and Parking Lot Fund	\$ 439	\$ 1,899	\$ 1,301	\$ 800
601-13-021 Insurance Reserve Fund - HR	\$ 1,166	\$ 779	\$ 763	\$ 469
601-13-022 Liability	\$ -	\$ -	\$ 4,005	\$ 2,462
601-13-023 Workers Compensation	\$ -	\$ -	\$ 10,029	\$ 6,165
605-12-051 Information Systems Fund - Information Systems	\$ 4,308	\$ 3,129	\$ 4,202	\$ 2,583
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ 1,318	\$ 12,296	\$ 3,033	\$ 1,865
610-18-621 Fleet Mgmt Fund - Fleet Replacement	\$ -	\$ -	\$ 6,641	\$ 4,083
615-12-042 Building Maintenance & Operations Fund - Warehouse	\$ -	\$ 1,924	\$ 639	\$ 393
615-18-041 Building Maintenance & Operations Fund	\$ 2,601	\$ 6,745	\$ 4,231	\$ 2,601
710-18-021 Special Assessment Redemption Fund - Civil Engineering	\$ -	\$ 243	\$ 2,730	\$ 1,678
801-12-011 Pension Trust Fund - City Council	\$ -	\$ -	\$ 618	\$ 380
802-- Special Deposits Fund	\$ -	\$ -	\$ -	\$ -
Total	\$ 175,923	\$ 139,810	\$ 251,316	\$ 154,500

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

ALLOCATION SUMMARY

100-12-021 Finance - Accounting

	<u>MOUs</u>	<u>Cash Management</u>	<u>Budget</u>	<u>Total</u>
100-11-011 City Council	\$ -	\$ 78	\$ 132	\$ 2,933
100-11-021 City Mgr	\$ 142	\$ 307	\$ 257	\$ 22,817
100-11-031 City Treasurer	\$ -	\$ 4	\$ 12	\$ 152
100-11-041 City Clerk	\$ 142	\$ 64	\$ 254	\$ 2,681
100-11-051 City Attorney	\$ 47	\$ 90	\$ 186	\$ 3,437
100-12-011 Finance - Admin	\$ 142	\$ 114	\$ 381	\$ 16,264
100-12-021 Finance - Accounting	\$ 190	\$ 79	\$ 195	\$ 3,190
100-12-031-034 Finance - Revenue	\$ 349	\$ 127	\$ 365	\$ 5,259
100-12-041 Finance - Purchasing	\$ 149	\$ 50	\$ 131	\$ 2,075
100-12-052 GIS	\$ 100	\$ 37	\$ 113	\$ 1,522
100-13-011 HR	\$ 199	\$ 110	\$ 408	\$ 9,894
100-14-011 Parks & Rec Admin	\$ 249	\$ 256	\$ 905	\$ 88,994
100-15-011 Police Admin	\$ 438	\$ 729	\$ 1,647	\$ 97,144
100-16-011 Fire Admin	\$ 110	\$ 244	\$ 742	\$ 36,742
100-17-011 Community Development Admin	\$ 100	\$ 91	\$ 256	\$ 16,595
100-18-011 Public Works Admin	\$ 336	\$ 159	\$ 504	\$ 31,318
100-18-021 Civil Engineering	\$ 374	\$ 150	\$ 423	\$ 6,176
100-14-013 Registration Services	\$ -	\$ 18	\$ -	\$ 650
100-14-021 Recreation Services	\$ 149	\$ 124	\$ 368	\$ 4,943
100-14-022 Playground	\$ -	\$ 0	\$ 2	\$ 3
100-14-024 Teen Drop In Center	\$ -	\$ 13	\$ 34	\$ 492
100-14-025 Special Activity Classes	\$ 37	\$ 41	\$ 116	\$ 1,624
100-14-026 Special Events	\$ -	\$ 26	\$ 53	\$ 999
100-14-027 Tennis Operations	\$ -	\$ 16	\$ 53	\$ 614
100-14-028 Facility & Parks Reservations	\$ 75	\$ 45	\$ 110	\$ 1,780
100-14-031 Cultural Arts	\$ 100	\$ 32	\$ 120	\$ 1,373
100-14-034 Art Classes	\$ 12	\$ 30	\$ 71	\$ 1,149
100-14-036 Concerts In The Park	\$ -	\$ 5	\$ 13	\$ 189
100-14-041 Sports Leagues & Tournaments	\$ 2	\$ 39	\$ 107	\$ 1,513
100-14-042 Sports Classes	\$ 78	\$ 52	\$ 163	\$ 2,108

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

ALLOCATION SUMMARY

100-12-021 Finance - Accounting

	<u>MOUs</u>	<u>Cash Management</u>	<u>Budget</u>	<u>Total</u>
100-14-043 Swimming Activities	\$ 43	\$ 54	\$ 168	\$ 2,153
100-14-044 Sports & Aquatics Admin	\$ 50	\$ 15	\$ 55	\$ 632
100-14-051 Volunteers	\$ 50	\$ 19	\$ 48	\$ 765
100-14-061 Older Adult Activities	\$ 3	\$ 13	\$ 35	\$ 505
100-14-062 Senior Services	\$ 50	\$ 29	\$ 75	\$ 1,170
100-15-021 Patrol	\$ 3,985	\$ 1,193	\$ 2,826	\$ 49,481
100-15-031 Investigations	\$ 1,395	\$ 328	\$ 862	\$ 13,986
100-15-032 School Resource Officer	\$ -	\$ 4	\$ 8	\$ 135
100-15-041 Technical Support Services	\$ 1,195	\$ 160	\$ 427	\$ 7,343
100-15-042 Communications	\$ -	\$ 155	\$ 382	\$ 5,938
100-15-051 Community Affairs	\$ 100	\$ 37	\$ 101	\$ 1,512
100-15-061 Traffic Safety	\$ 598	\$ 182	\$ 529	\$ 7,641
100-15-071 Jail Operations	\$ 598	\$ 75	\$ 207	\$ 3,504
100-15-081 Parking Enforcement	\$ 1,395	\$ 220	\$ 550	\$ 9,833
100-15-091 Animal Control	\$ 299	\$ 44	\$ 107	\$ 1,995
100-16-021 Prevention	\$ 199	\$ 89	\$ 242	\$ 3,640
100-16-023 Arson Investiation	\$ -	\$ 2	\$ 12	\$ 66
100-16-031 Suppression	\$ 1,893	\$ 827	\$ 1,981	\$ 33,461
100-16-041 Paramedics	\$ 697	\$ 234	\$ 562	\$ 9,647
100-16-051 Special Services	\$ 100	\$ 38	\$ 90	\$ 1,552
100-16-052 Emergency Preparedness	\$ -	\$ 4	\$ 38	\$ 189
100-16-053 Fire Reserves	\$ -	\$ 9	\$ 42	\$ 368
100-16-054 CERT (Community Emergency Response Team)	\$ -	\$ 1	\$ 7	\$ 49
100-16-055 Communications	\$ -	\$ 1	\$ 18	\$ 52
100-16-056 Public Education	\$ -	\$ 2	\$ 10	\$ 67
100-17-021 Current Planning	\$ 149	\$ 59	\$ 160	\$ 2,426
100-17-022 Advance Planning	\$ 149	\$ 77	\$ 178	\$ 3,090
100-17-031 Plan Check	\$ 149	\$ 117	\$ 275	\$ 4,608
100-17-032 Inspection	\$ 349	\$ 107	\$ 292	\$ 4,481
100-17-041 Code Enforcement	\$ 100	\$ 31	\$ 76	\$ 1,270

ALLOCATION SUMMARY

100-12-021 Finance - Accounting

	<u>MOUs</u>	<u>Cash Management</u>	<u>Budget</u>	<u>Total</u>
100-17-051 Traffic Engineering	\$ 100	\$ 33	\$ 115	\$ 1,412
100-18-031 Street Maintenance	\$ -	\$ -	\$ 1	\$ 1
100-18-032 Street Repair	\$ 548	\$ 244	\$ 708	\$ 9,989
100-18-034 Traffic Control	\$ 125	\$ 46	\$ 129	\$ 1,913
100-18-042 Parks Maintenance	\$ 50	\$ 143	\$ 354	\$ 5,510
100-18-043 School District Maintenance	\$ -	\$ 33	\$ 132	\$ 1,314
100-18-051 Electrical Maintenance	\$ -	\$ 0	\$ -	\$ 0
201-18-111 Street Lighting & Landscape Fund - Street Lighting	\$ -	\$ (80)	\$ 143	\$ 3,710
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	\$ -	\$ -	\$ 2	\$ 12
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	\$ -	\$ -	\$ 70	\$ 1,032
205-18-032 Streets, Highways & Sidewalks - Street Repair	\$ -	\$ 1,155	\$ 565	\$ 6,391
205-18-033 Streets, Highways & Sidewalks - Sidewalk Repair	\$ -	\$ -	\$ -	\$ 1,570
210-15-201 Asset Forfeiture Fund - Treasury Regional	\$ -	\$ 319	\$ 47	\$ 1,741
210-15-203 Asset Forfeiture Fund - DOJ Regional	\$ -	\$ -	\$ 9	\$ 136
211-15-302 Police Safety Grants Fund - State SLES Grant	\$ -	\$ 75	\$ 35	\$ 740
230-14-091 Prop. A Fund - Transportation	\$ 149	\$ (15)	\$ 265	\$ 12,124
231-18-021 Prop. C Fund - Civil Engineering	\$ -	\$ -	\$ 1,942	\$ 3,911
231-18-034 Prop. C Fund - Traffic Control	\$ -	\$ -	\$ -	\$ 1
232-18-091 AB 2766 Air Quality Fund - Transportation	\$ -	\$ 62	\$ 51	\$ 1,897
233-18-032 Measure R - Street Repair	\$ -	\$ 451	\$ 110	\$ 715
401-11-021 Capital Improvement Fund - City Manager	\$ -	\$ -	\$ 87	\$ 87
401-12-011 Capital Improvement Fund - City Council	\$ -	\$ 8	\$ 2	\$ 80
401-14-011 Capital Improvement Fund - Parks & Rec Admin	\$ -	\$ 1,204	\$ 44	\$ 4,955
401-14-021 Capital Improvement Fund - Recreation Services	\$ -	\$ 177	\$ -	\$ 659
401-15-011 Capital Improvement Fund - Police Admin	\$ -	\$ 692	\$ 128	\$ 2,766
401-16-011 Capital Improvement Fund - Fire Admin	\$ -	\$ 692	\$ 283	\$ 2,921
401-18-011 Capital Improvement Fund - PW Admin	\$ -	\$ 8	\$ -	\$ 213
401-18-021 Capital Improvement Fund - Civil Engineering	\$ -	\$ 372	\$ 305	\$ 1,692
401-18-032 Capital Improvement Fund - Street Repair	\$ -	\$ 9	\$ 115	\$ 148
403-- Underground Assessment Districts	\$ -	\$ 216	\$ -	\$ 216

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

ALLOCATION SUMMARY

100-12-021 Finance - Accounting

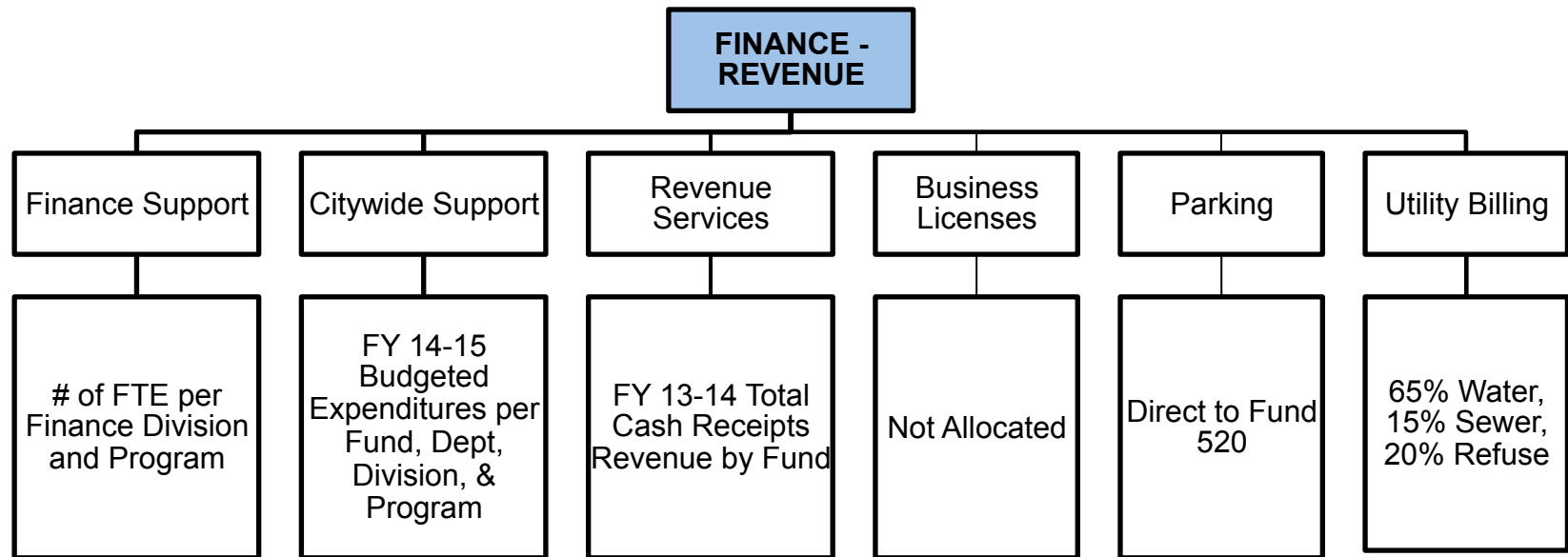
	<u>MOUs</u>	<u>Cash Management</u>	<u>Budget</u>	<u>Total</u>
501-18-211 Water Administration	\$ -	\$ 2,847	\$ 1,994	\$ 23,860
501-18-221 Water Source Of Supply	\$ -	\$ 12	\$ 4	\$ 50
501-18-231 Water Pumping	\$ 142	\$ 2,206	\$ 447	\$ 9,239
501-18-241 Water Treatment	\$ -	\$ 152	\$ 29	\$ 623
501-18-251 Water Maintenance	\$ 423	\$ 1,909	\$ 411	\$ 8,320
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 50	\$ 377	\$ 400	\$ 5,559
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 172	\$ 1,589	\$ 632	\$ 15,819
510-18-411 Refuse Fund - Refuse Management	\$ 62	\$ 200	\$ 258	\$ 4,854
520-18-511 Parking Fund - Street Meters & City Lots	\$ 70	\$ 1,016	\$ 836	\$ 18,200
521-18-513 County Parking Lots Fund	\$ 10	\$ 177	\$ 57	\$ 2,339
521-18-514 County Parking Lots Fund	\$ 10	\$ -	\$ 155	\$ 2,027
522-18-512 State Pier and Parking Lot Fund	\$ 20	\$ 813	\$ 500	\$ 5,773
601-13-021 Insurance Reserve Fund - HR	\$ 100	\$ 3,578	\$ 122	\$ 6,977
601-13-022 Liability	\$ -	\$ -	\$ 475	\$ 6,943
601-13-023 Workers Compensation	\$ -	\$ -	\$ 952	\$ 17,145
605-12-051 Information Systems Fund - Information Systems	\$ 299	\$ 175	\$ 885	\$ 15,580
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ 149	\$ 731	\$ 336	\$ 19,728
610-18-621 Fleet Mgmt Fund - Fleet Replacement	\$ -	\$ -	\$ 269	\$ 10,993
615-12-042 Building Maintenance & Operations Fund - Warehouse	\$ -	\$ 41	\$ 73	\$ 3,071
615-18-041 Building Maintenance & Operations Fund	\$ 249	\$ -	\$ 483	\$ 16,911
710-18-021 Special Assessment Redemption Fund - Civil Engineering	\$ -	\$ 302	\$ 314	\$ 5,268
801-12-011 Pension Trust Fund - City Council	\$ -	\$ 85	\$ 77	\$ 1,160
802-- Special Deposits Fund	\$ -	\$ 123	\$ -	\$ 123
Total	\$ 19,792	\$ 29,434	\$ 33,832	\$ 804,606

(9) Finance – Revenue

The Revenue Division within the Finance Department administers all billing, cash controls, and collection of direct City Revenues. These revenue sources include: business licenses, animal licenses, parking citations, transient occupancy tax, and residential / commercial water and refuse service billings. Additionally, the Division oversees the taxi cab franchise program and movie filming coordination with the city.. Finance – Revenue costs are allocated to Receiving Departments, as follows:

- **Finance Support** – relates support provided to other Finance divisions and is allocated based on the total number of FTE per Finance Division and Program in FY 14-15.
- **Citywide Support** – relates to all indirect support provided to City departments regarding collection of revenues and is allocated based on FY 14-15 Budgeted Expenditures per Fund, Dept., Division, and Program.
- **Revenue Services** – this represents the support associated with providing citywide cashiering services for all fees, utilities, and parking citations and is allocated based on Cash Receipts Revenue per Fund for FY 13-14.
- **Business Licenses** – relates to personnel and operating costs related to processing business licenses and has not been allocated in this plan.
- **Parking**– this represents costs associated with collecting and processing revenue associated with Parking. This is allocated directly to Fund 520 – Parking Fund.
- **Utility Billing** – this represents costs associated with generating and mailing out monthly bills for Water, Sewer, and Refuse and it has been allocated to water, sewer, and refuse based on estimated amount of effort (65% Water, 15% Sewer, 20% Refuse).

The chart on the following page illustrates the functions and measures used to allocate Finance – Revenue 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:



(9.1) Finance – Revenue Detail Reports

The following pages 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

100-12-031-034 Finance - Revenue

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 993,077		\$ 993,077
Total Deductions	\$ -		\$ -
Incoming Costs			
-- Building Replacement	\$ 44,159	\$ -	\$ 44,159
100-11-011 City Council	\$ 9,570	\$ 1,430	\$ 11,001
100-11-021 City Mgr	\$ 16,303	\$ 2,208	\$ 18,511
100-11-031 City Treasurer	\$ 339	\$ 46	\$ 385
100-11-041 City Clerk	\$ 4,593	\$ 261	\$ 4,855
100-11-051 City Attorney	\$ 9,280	\$ 312	\$ 9,592
100-12-011 Finance - Admin	\$ 110,784	\$ 15,136	\$ 125,919
100-12-021 Finance - Accounting	\$ 5,002	\$ 257	\$ 5,259
100-12-031-034 Finance - Revenue		\$ 10,505	\$ 10,505
100-12-041 Finance - Purchasing		\$ 622	\$ 622
100-13-011 HR		\$ 26,621	\$ 26,621
Total Incoming Costs	<u>\$ 200,030</u>	<u>\$ 57,399</u>	<u>\$ 257,429</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 1,193,107</u>	<u>\$ 57,399</u>	<u>\$ 1,250,506</u>

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

DEPARTMENTAL EXPENSE DETAIL

100-12-031-034 Finance - Revenue

Expense Type	\$	General Admin	Finance Support	Citywide Support	Revenue Services	Business Licenses	Parking	Utility Billing
Personnel								
Salaries & Wages	\$ 410,367	\$ -	\$ 7,669	\$ 7,669	\$ 134,725	\$ 39,720	\$ 65,949	\$ 154,636
Fringe Benefits	\$ 167,831	\$ -	\$ 3,137	\$ 3,137	\$ 55,099	\$ 16,244	\$ 26,972	\$ 63,243
Subtotal Personnel Cost	\$ 578,198	\$ -	\$ 10,806	\$ 10,806	\$ 189,824	\$ 55,964	\$ 92,920	\$ 217,878
Operating Services & Supplies								
Contracts & Professional Services	\$ 281,289	\$ -	\$ 5,257	\$ 5,257	\$ 92,348	\$ 27,226	\$ 45,205	\$ 105,996
Materials & Services	\$ 51,965	\$ -	\$ 971	\$ 971	\$ 17,060	\$ 5,030	\$ 8,351	\$ 19,582
Utilities	\$ 3,150	\$ -	\$ 59	\$ 59	\$ 1,034	\$ 305	\$ 506	\$ 1,187
Internal Service Charges	\$ 78,475	\$ -	\$ 1,467	\$ 1,467	\$ 25,764	\$ 7,596	\$ 12,611	\$ 29,571
Subtotal Operating Cost	\$ 414,879	\$ -	\$ 7,753	\$ 7,753	\$ 136,206	\$ 40,156	\$ 66,674	\$ 156,336
DEPARTMENTAL EXPENDITURES	\$ 993,077	\$ -	\$ 18,559	\$ 18,559	\$ 326,030	\$ 96,121	\$ 159,594	\$ 374,214
Disallowed Costs								
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments								
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 993,077	\$ -	\$ 18,559	\$ 18,559	\$ 326,030	\$ 96,121	\$ 159,594	\$ 374,214
First Allocation								
Incoming - All Others	\$ 200,030	\$ -	\$ 3,738	\$ 3,738	\$ 65,670	\$ 19,361	\$ 32,146	\$ 75,376
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (115,482)	\$ -	\$ -	\$ -	\$ -	\$ (115,482)	\$ -	\$ -
Subtotal of First Allocation	\$ 1,077,625	\$ -	\$ 22,297	\$ 22,297	\$ 391,701	\$ -	\$ 191,740	\$ 449,590
Second Allocation								
Incoming - All Others	\$ 57,399	\$ -	\$ 1,073	\$ 1,073	\$ 18,844	\$ 5,556	\$ 9,224	\$ 21,629
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (5,556)	\$ -	\$ -	\$ -	\$ -	\$ (5,556)	\$ -	\$ -
Subtotal of Second Allocation	\$ 51,843	\$ -	\$ 1,072.69	\$ 1,072.69	\$ 18,844.15	\$ -	\$ 9,224.34	\$ 21,629.12
TOTAL ALLOCATED	\$ 1,129,468	\$ -	\$ 23,370	\$ 23,370	\$ 410,545	\$ -	\$ 200,965	\$ 471,219

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-031-034 Finance - Revenue

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Finance Support							
100-12-011 Finance - Admin	3.00	12.000%	\$ 2,676		\$ 2,676		\$ 2,676
100-12-021 Finance - Accounting	4.00	16.000%	\$ 3,568		\$ 3,568		\$ 3,568
100-12-031-034 Finance - Revenue	7.00	28.000%	\$ 6,243		\$ 6,243		\$ 6,243
100-12-041 Finance - Purchasing	3.00	12.000%	\$ 2,676		\$ 2,676	\$ 293	\$ 2,968
100-12-052 GIS	2.00	8.000%	\$ 1,784		\$ 1,784	\$ 195	\$ 1,979
605-12-051 Information Systems Fund - Information Systems	6.00	24.000%	\$ 5,351		\$ 5,351	\$ 585	\$ 5,936
Total	25.00	100.000%	\$ 22,297	\$ -	\$ 22,297	\$ 1,073	\$ 23,370

Allocation Basis:

of FTE per Finance Division / Program

Source of Allocation:

FY 14-15 Budgeted Personnel

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-031-034 Finance - Revenue

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Citywide Support							
100-11-011 City Council	419,973.00	0.408%	\$ 91		\$ 91		\$ 91
100-11-021 City Mgr	820,818.00	0.797%	\$ 178		\$ 178		\$ 178
100-11-031 City Treasurer	39,047.00	0.038%	\$ 8		\$ 8		\$ 8
100-11-041 City Clerk	809,400.00	0.786%	\$ 175		\$ 175		\$ 175
100-11-051 City Attorney	592,154.00	0.575%	\$ 128		\$ 128		\$ 128
100-12-011 Finance - Admin	1,214,462.00	1.180%	\$ 263		\$ 263		\$ 263
100-12-021 Finance - Accounting	622,756.00	0.605%	\$ 135		\$ 135		\$ 135
100-12-031-034 Finance - Revenue	1,108,730.00	1.077%	\$ 240		\$ 240		\$ 240
100-12-041 Finance - Purchasing	396,802.00	0.386%	\$ 86		\$ 86	\$ 4	\$ 90
100-12-052 GIS	342,223.00	0.333%	\$ 74		\$ 74	\$ 4	\$ 78
100-13-011 HR	1,238,160.00	1.203%	\$ 268		\$ 268	\$ 14	\$ 282
100-14-011 Parks & Rec Admin	2,746,816.00	2.669%	\$ 595		\$ 595	\$ 30	\$ 625
100-15-011 Police Admin	4,999,332.00	4.857%	\$ 1,083		\$ 1,083	\$ 55	\$ 1,138
100-16-011 Fire Admin	2,252,185.00	2.188%	\$ 488		\$ 488	\$ 25	\$ 513
100-17-011 Community Development Admin	776,447.00	0.754%	\$ 168		\$ 168	\$ 9	\$ 177
100-18-011 Public Works Admin	1,531,284.00	1.488%	\$ 332		\$ 332	\$ 17	\$ 349
100-18-021 Civil Engineering	1,284,727.00	1.248%	\$ 278		\$ 278	\$ 14	\$ 292
100-14-021 Recreation Services	1,116,649.00	1.085%	\$ 242		\$ 242	\$ 12	\$ 254
100-14-022 Playground	5,320.00	0.005%	\$ 1		\$ 1	\$ 0	\$ 1
100-14-024 Teen Drop In Center	102,220.00	0.099%	\$ 22		\$ 22	\$ 1	\$ 23
100-14-025 Special Activity Classes	353,482.00	0.343%	\$ 77		\$ 77	\$ 4	\$ 80
100-14-026 Special Events	161,920.00	0.157%	\$ 35		\$ 35	\$ 2	\$ 37
100-14-027 Tennis Operations	161,620.00	0.157%	\$ 35		\$ 35	\$ 2	\$ 37
100-14-028 Facility & Parks Reservations	333,438.00	0.324%	\$ 72		\$ 72	\$ 4	\$ 76
100-14-031 Cultural Arts	364,123.00	0.354%	\$ 79		\$ 79	\$ 4	\$ 83
100-14-034 Art Classes	216,310.00	0.210%	\$ 47		\$ 47	\$ 2	\$ 49
100-14-036 Concerts In The Park	40,465.00	0.039%	\$ 9		\$ 9	\$ 0	\$ 9
100-14-041 Sports Leagues & Tournaments	324,442.00	0.315%	\$ 70		\$ 70	\$ 4	\$ 74
100-14-042 Sports Classes	494,814.00	0.481%	\$ 107		\$ 107	\$ 5	\$ 113
100-14-043 Swimming Activities	508,498.00	0.494%	\$ 110		\$ 110	\$ 6	\$ 116
100-14-044 Sports & Aquatics Admin	166,507.00	0.162%	\$ 36		\$ 36	\$ 2	\$ 38
100-14-051 Volunteers	146,998.00	0.143%	\$ 32		\$ 32	\$ 2	\$ 33
100-14-061 Older Adult Activities	105,710.00	0.103%	\$ 23		\$ 23	\$ 1	\$ 24
100-14-062 Senior Services	227,631.00	0.221%	\$ 49		\$ 49	\$ 3	\$ 52
100-15-021 Patrol	8,577,940.00	8.334%	\$ 1,858		\$ 1,858	\$ 95	\$ 1,953
100-15-031 Investigations	2,615,882.00	2.542%	\$ 567		\$ 567	\$ 29	\$ 596
100-15-032 School Resource Officer	24,436.00	0.024%	\$ 5		\$ 5	\$ 0	\$ 6
100-15-041 Technical Support Services	1,295,997.00	1.259%	\$ 281		\$ 281	\$ 14	\$ 295

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-031-034 Finance - Revenue

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
100-15-042 Communications	1,158,282.00	1.125%	\$ 251		\$ 251	\$ 13	\$ 264
100-15-051 Community Affairs	306,155.00	0.297%	\$ 66		\$ 66	\$ 3	\$ 70
100-15-061 Traffic Safety	1,606,424.00	1.561%	\$ 348		\$ 348	\$ 18	\$ 366
100-15-071 Jail Operations	629,791.00	0.612%	\$ 136		\$ 136	\$ 7	\$ 143
100-15-081 Parking Enforcement	1,669,940.00	1.622%	\$ 362		\$ 362	\$ 18	\$ 380
100-15-091 Animal Control	323,436.00	0.314%	\$ 70		\$ 70	\$ 4	\$ 74
100-16-021 Prevention	733,431.00	0.713%	\$ 159		\$ 159	\$ 8	\$ 167
100-16-023 Arson Investigation	36,800.00	0.036%	\$ 8		\$ 8	\$ 0	\$ 8
100-16-031 Suppression	6,013,123.00	5.842%	\$ 1,303		\$ 1,303	\$ 66	\$ 1,369
100-16-041 Paramedics	1,705,259.00	1.657%	\$ 369		\$ 369	\$ 19	\$ 388
100-16-051 Special Services	272,491.00	0.265%	\$ 59		\$ 59	\$ 3	\$ 62
100-16-052 Emergency Preparedness	115,650.00	0.112%	\$ 25		\$ 25	\$ 1	\$ 26
100-16-053 Fire Reserves	128,026.00	0.124%	\$ 28		\$ 28	\$ 1	\$ 29
100-16-054 CERT (Community Emergency Response Team)	21,350.00	0.021%	\$ 5		\$ 5	\$ 0	\$ 5
100-16-055 Communications	54,390.00	0.053%	\$ 12		\$ 12	\$ 1	\$ 12
100-16-056 Public Education	30,200.00	0.029%	\$ 7		\$ 7	\$ 0	\$ 7
100-17-021 Current Planning	484,877.00	0.471%	\$ 105		\$ 105	\$ 5	\$ 110
100-17-022 Advance Planning	539,923.00	0.525%	\$ 117		\$ 117	\$ 6	\$ 123
100-17-031 Plan Check	834,283.00	0.811%	\$ 181		\$ 181	\$ 9	\$ 190
100-17-032 Inspection	886,757.00	0.862%	\$ 192		\$ 192	\$ 10	\$ 202
100-17-041 Code Enforcement	231,737.00	0.225%	\$ 50		\$ 50	\$ 3	\$ 53
100-17-051 Traffic Engineering	350,011.00	0.340%	\$ 76		\$ 76	\$ 4	\$ 80
100-18-031 Street Maintenance	3,360.00	0.003%	\$ 1		\$ 1	\$ 0	\$ 1
100-18-032 Street Repair	2,150,685.00	2.090%	\$ 466		\$ 466	\$ 24	\$ 490
100-18-034 Traffic Control	392,003.00	0.381%	\$ 85		\$ 85	\$ 4	\$ 89
100-18-042 Parks Maintenance	1,073,367.00	1.043%	\$ 233		\$ 233	\$ 12	\$ 244
100-18-043 School District Maintenance	399,736.00	0.388%	\$ 87		\$ 87	\$ 4	\$ 91
201-18-111 Street Lighting & Landscape Fund - Street Lighting	434,701.00	0.422%	\$ 94		\$ 94	\$ 5	\$ 99
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	5,059.00	0.005%	\$ 1		\$ 1	\$ 0	\$ 1
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	211,399.00	0.205%	\$ 46		\$ 46	\$ 2	\$ 48
205-18-032 Streets, Highways & Sidewalks - Street Repair	1,715,000.00	1.666%	\$ 372		\$ 372	\$ 19	\$ 390
210-15-201 Asset Forfeiture Fund - Treasury Regional	142,023.00	0.138%	\$ 31		\$ 31	\$ 2	\$ 32
210-15-203 Asset Forfeiture Fund - DOJ Regional	27,000.00	0.026%	\$ 6		\$ 6	\$ 0	\$ 6
211-15-302 Police Safety Grants Fund - State SLES Grant	105,000.00	0.102%	\$ 23		\$ 23	\$ 1	\$ 24
230-14-091 Prop. A Fund - Transportation	804,307.00	0.781%	\$ 174		\$ 174	\$ 9	\$ 183
231-18-021 Prop. C Fund - Civil Engineering	5,895,200.00	5.728%	\$ 1,277		\$ 1,277	\$ 65	\$ 1,342
232-18-091 AB 2766 Air Quality Fund - Transportation	155,068.00	0.151%	\$ 34		\$ 34	\$ 2	\$ 35
233-18-032 Measure R - Street Repair	335,000.00	0.325%	\$ 73		\$ 73	\$ 4	\$ 76
401-11-021 Capital Improvement Fund - City Manager	265,000.00	0.257%	\$ 57		\$ 57	\$ 3	\$ 60
401-12-011 Capital Improvement Fund - City Council	4,792.00	0.005%	\$ 1		\$ 1	\$ 0	\$ 1
401-14-011 Capital Improvement Fund - Parks & Rec Admin	135,000.00	0.131%	\$ 29		\$ 29	\$ 1	\$ 31

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-031-034 Finance - Revenue

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
401-15-011 Capital Improvement Fund - Police Admin	388,332.00	0.377%	\$ 84		\$ 84	\$ 4	\$ 88
401-16-011 Capital Improvement Fund - Fire Admin	858,331.00	0.834%	\$ 186		\$ 186	\$ 9	\$ 195
401-18-021 Capital Improvement Fund - Civil Engineering	925,600.00	0.899%	\$ 201		\$ 201	\$ 10	\$ 211
401-18-032 Capital Improvement Fund - Street Repair	348,000.00	0.338%	\$ 75		\$ 75	\$ 4	\$ 79
501-18-211 Water Administration	6,053,746.00	5.882%	\$ 1,311		\$ 1,311	\$ 67	\$ 1,378
501-18-221 Water Source Of Supply	13,000.00	0.013%	\$ 3		\$ 3	\$ 0	\$ 3
501-18-231 Water Pumping	1,355,885.00	1.317%	\$ 294		\$ 294	\$ 15	\$ 309
501-18-241 Water Treatment	87,199.00	0.085%	\$ 19		\$ 19	\$ 1	\$ 20
501-18-251 Water Maintenance	1,248,220.00	1.213%	\$ 270		\$ 270	\$ 14	\$ 284
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,215,651.00	1.181%	\$ 263		\$ 263	\$ 13	\$ 277
503-18-321 Wastewater Fund - Sewer Maintenance	1,919,373.00	1.865%	\$ 416		\$ 416	\$ 21	\$ 437
510-18-411 Refuse Fund - Refuse Management	784,371.00	0.762%	\$ 170		\$ 170	\$ 9	\$ 179
520-18-511 Parking Fund - Street Meters & City Lots	2,538,942.00	2.467%	\$ 550		\$ 550	\$ 28	\$ 578
521-18-513 County Parking Lots Fund	174,529.00	0.170%	\$ 38		\$ 38	\$ 2	\$ 40
521-18-514 County Parking Lots Fund	470,277.00	0.457%	\$ 102		\$ 102	\$ 5	\$ 107
522-18-512 State Pier and Parking Lot Fund	1,517,752.00	1.475%	\$ 329		\$ 329	\$ 17	\$ 346
601-13-021 Insurance Reserve Fund - HR	370,666.00	0.360%	\$ 80		\$ 80	\$ 4	\$ 84
601-13-022 Liability	1,443,486.00	1.402%	\$ 313		\$ 313	\$ 16	\$ 329
601-13-023 Workers Compensation	2,888,593.00	2.807%	\$ 626		\$ 626	\$ 32	\$ 658
605-12-051 Information Systems Fund - Information Systems	2,685,985.00	2.610%	\$ 582		\$ 582	\$ 30	\$ 612
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,018,958.00	0.990%	\$ 221		\$ 221	\$ 11	\$ 232
610-18-621 Fleet Mgmt Fund - Fleet Replacement	815,312.00	0.792%	\$ 177		\$ 177	\$ 9	\$ 186
615-12-042 Building Maintenance & Operations Fund - Warehouse	222,545.00	0.216%	\$ 48		\$ 48	\$ 2	\$ 51
615-18-041 Building Maintenance & Operations Fund	1,466,804.00	1.425%	\$ 318		\$ 318	\$ 16	\$ 334
710-18-021 Special Assessment Redemption Fund - Civil Engineering	953,389.00	0.926%	\$ 207		\$ 207	\$ 11	\$ 217
801-12-011 Pension Trust Fund - City Council	233,220.00	0.227%	\$ 51		\$ 51	\$ 3	\$ 53
Total	102,923,920.00	100.000%	\$ 22,297	\$ -	\$ 22,297	\$ 1,073	\$ 23,370

Allocation Basis:

Budgeted Expenditures per Fund / Dept / Division / Program

Source of Allocation:

FY 14-15 Adopted Budget

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-031-034 Finance - Revenue

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Revenue Services							
100-11-011 City Council	632,457.62	0.665%	\$ 2,606		\$ 2,606		\$ 2,606
100-11-021 City Mgr	2,478,002.68	2.607%	\$ 10,211		\$ 10,211		\$ 10,211
100-11-031 City Treasurer	31,633.93	0.033%	\$ 130		\$ 130		\$ 130
100-11-041 City Clerk	515,938.83	0.543%	\$ 2,126		\$ 2,126		\$ 2,126
100-11-051 City Attorney	723,466.93	0.761%	\$ 2,981		\$ 2,981		\$ 2,981
100-12-011 Finance - Admin	919,431.68	0.967%	\$ 3,789		\$ 3,789		\$ 3,789
100-12-021 Finance - Accounting	633,441.69	0.666%	\$ 2,610		\$ 2,610		\$ 2,610
100-12-031-034 Finance - Revenue	975,901.71	1.027%	\$ 4,021		\$ 4,021		\$ 4,021
100-12-041 Finance - Purchasing	385,452.55	0.405%	\$ 1,588		\$ 1,588	\$ 82	\$ 1,671
100-12-052 GIS	281,256.06	0.296%	\$ 1,159		\$ 1,159	\$ 60	\$ 1,219
100-13-011 HR	843,785.50	0.888%	\$ 3,477		\$ 3,477	\$ 180	\$ 3,657
100-14-011 Parks & Rec Admin	1,966,478.93	2.069%	\$ 8,103		\$ 8,103	\$ 420	\$ 8,523
100-15-011 Police Admin	5,598,974.01	5.890%	\$ 23,071		\$ 23,071	\$ 1,197	\$ 24,268
100-16-011 Fire Admin	1,878,214.01	1.976%	\$ 7,739		\$ 7,739	\$ 402	\$ 8,141
100-17-011 Community Development Admin	698,388.38	0.735%	\$ 2,878		\$ 2,878	\$ 149	\$ 3,027
100-18-011 Public Works Admin	1,224,144.51	1.288%	\$ 5,044		\$ 5,044	\$ 262	\$ 5,306
100-18-021 Civil Engineering	1,155,013.98	1.215%	\$ 4,759		\$ 4,759	\$ 247	\$ 5,006
100-14-013 Registration Services	139,579.27	0.147%	\$ 575		\$ 575	\$ 30	\$ 605
100-14-021 Recreation Services	950,324.00	1.000%	\$ 3,916		\$ 3,916	\$ 203	\$ 4,119
100-14-022 Playground	228.19	0.000%	\$ 1		\$ 1	\$ 0	\$ 1
100-14-024 Teen Drop In Center	98,457.09	0.104%	\$ 406		\$ 406	\$ 21	\$ 427
100-14-025 Special Activity Classes	315,808.59	0.332%	\$ 1,301		\$ 1,301	\$ 68	\$ 1,369
100-14-026 Special Events	203,081.44	0.214%	\$ 837		\$ 837	\$ 43	\$ 880
100-14-027 Tennis Operations	120,510.08	0.127%	\$ 497		\$ 497	\$ 26	\$ 522
100-14-028 Facility & Parks Reservations	342,476.32	0.360%	\$ 1,411		\$ 1,411	\$ 73	\$ 1,484
100-14-031 Cultural Arts	247,653.98	0.261%	\$ 1,020		\$ 1,020	\$ 53	\$ 1,073
100-14-034 Art Classes	228,738.62	0.241%	\$ 943		\$ 943	\$ 49	\$ 991
100-14-036 Concerts In The Park	37,661.63	0.040%	\$ 155		\$ 155	\$ 8	\$ 163
100-14-041 Sports Leagues & Tournaments	301,587.43	0.317%	\$ 1,243		\$ 1,243	\$ 64	\$ 1,307
100-14-042 Sports Classes	400,898.20	0.422%	\$ 1,652		\$ 1,652	\$ 86	\$ 1,738
100-14-043 Swimming Activities	417,151.68	0.439%	\$ 1,719		\$ 1,719	\$ 89	\$ 1,808
100-14-044 Sports & Aquatics Admin	113,233.45	0.119%	\$ 467		\$ 467	\$ 24	\$ 491
100-14-051 Volunteers	143,156.97	0.151%	\$ 590		\$ 590	\$ 31	\$ 620
100-14-061 Older Adult Activities	100,290.77	0.106%	\$ 413		\$ 413	\$ 21	\$ 435
100-14-062 Senior Services	224,417.26	0.236%	\$ 925		\$ 925	\$ 48	\$ 973
100-15-021 Patrol	9,161,935.15	9.638%	\$ 37,753		\$ 37,753	\$ 1,959	\$ 39,711
100-15-031 Investigations	2,518,526.88	2.649%	\$ 10,378		\$ 10,378	\$ 538	\$ 10,916
100-15-032 School Resource Officer	27,314.61	0.029%	\$ 113		\$ 113	\$ 6	\$ 118

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-031-034 Finance - Revenue

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
100-15-041 Technical Support Services	1,228,287.59	1.292%	\$ 5,061		\$ 5,061	\$ 263	\$ 5,324
100-15-042 Communications	1,193,083.09	1.255%	\$ 4,916		\$ 4,916	\$ 255	\$ 5,171
100-15-051 Community Affairs	281,625.85	0.296%	\$ 1,160		\$ 1,160	\$ 60	\$ 1,221
100-15-061 Traffic Safety	1,398,644.06	1.471%	\$ 5,763		\$ 5,763	\$ 299	\$ 6,062
100-15-071 Jail Operations	579,412.48	0.610%	\$ 2,388		\$ 2,388	\$ 124	\$ 2,511
100-15-081 Parking Enforcement	1,693,746.40	1.782%	\$ 6,979		\$ 6,979	\$ 362	\$ 7,341
100-15-091 Animal Control	341,305.83	0.359%	\$ 1,406		\$ 1,406	\$ 73	\$ 1,479
100-16-021 Prevention	686,895.32	0.723%	\$ 2,830		\$ 2,830	\$ 147	\$ 2,977
100-16-023 Arson Investigation	11,560.30	0.012%	\$ 48		\$ 48	\$ 2	\$ 50
100-16-031 Suppression	6,352,723.05	6.683%	\$ 26,177		\$ 26,177	\$ 1,358	\$ 27,535
100-16-041 Paramedics	1,800,955.21	1.895%	\$ 7,421		\$ 7,421	\$ 385	\$ 7,806
100-16-051 Special Services	292,607.52	0.308%	\$ 1,206		\$ 1,206	\$ 63	\$ 1,268
100-16-052 Emergency Preparedness	32,501.87	0.034%	\$ 134		\$ 134	\$ 7	\$ 141
100-16-053 Fire Reserves	70,006.62	0.074%	\$ 288		\$ 288	\$ 15	\$ 303
100-16-054 CERT (Community Emergency Response Team)	8,931.01	0.009%	\$ 37		\$ 37	\$ 2	\$ 39
100-16-055 Communications	7,417.21	0.008%	\$ 31		\$ 31	\$ 2	\$ 32
100-16-056 Public Education	12,199.03	0.013%	\$ 50		\$ 50	\$ 3	\$ 53
100-17-021 Current Planning	454,522.98	0.478%	\$ 1,873		\$ 1,873	\$ 97	\$ 1,970
100-17-022 Advance Planning	593,221.07	0.624%	\$ 2,444		\$ 2,444	\$ 127	\$ 2,571
100-17-031 Plan Check	898,354.62	0.945%	\$ 3,702		\$ 3,702	\$ 192	\$ 3,894
100-17-032 Inspection	824,635.83	0.867%	\$ 3,398		\$ 3,398	\$ 176	\$ 3,574
100-17-041 Code Enforcement	234,820.30	0.247%	\$ 968		\$ 968	\$ 50	\$ 1,018
100-17-051 Traffic Engineering	256,930.34	0.270%	\$ 1,059		\$ 1,059	\$ 55	\$ 1,114
100-18-032 Street Repair	1,874,987.76	1.972%	\$ 7,726		\$ 7,726	\$ 401	\$ 8,127
100-18-034 Traffic Control	356,217.67	0.375%	\$ 1,468		\$ 1,468	\$ 76	\$ 1,544
100-18-042 Parks Maintenance	1,096,507.55	1.153%	\$ 4,518		\$ 4,518	\$ 234	\$ 4,753
100-18-043 School District Maintenance	253,883.38	0.267%	\$ 1,046		\$ 1,046	\$ 54	\$ 1,100
100-18-051 Electrical Maintenance	52.97	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
201-18-111 Street Lighting & Landscape Fund - Street Lighting	377,371.46	0.397%	\$ 1,555		\$ 1,555	\$ 81	\$ 1,636
205-18-032 Streets, Highways & Sidewalks - Street Repair	1,276,185.38	1.343%	\$ 5,259		\$ 5,259	\$ 273	\$ 5,531
210-15-201 Asset Forfeiture Fund - Treasury Regional	35,344.58	0.037%	\$ 146		\$ 146	\$ 8	\$ 153
211-15-302 Police Safety Grants Fund - State SLES Grant	100,000.00	0.105%	\$ 412		\$ 412	\$ 21	\$ 433
230-14-091 Prop. A Fund - Transportation	631,311.37	0.664%	\$ 2,601		\$ 2,601	\$ 135	\$ 2,736
231-18-021 Prop. C Fund - Civil Engineering	992,587.26	1.044%	\$ 4,090		\$ 4,090	\$ 212	\$ 4,302
232-18-091 AB 2766 Air Quality Fund - Transportation	43,583.58	0.046%	\$ 180		\$ 180	\$ 9	\$ 189
401-12-011 Capital Improvement Fund - City Council	5,382.60	0.006%	\$ 22		\$ 22	\$ 1	\$ 23
401-14-011 Capital Improvement Fund - Parks & Rec Admin	799,072.37	0.841%	\$ 3,293		\$ 3,293	\$ 171	\$ 3,463
401-14-021 Capital Improvement Fund - Recreation Services	117,462.44	0.124%	\$ 484		\$ 484	\$ 25	\$ 509
401-15-011 Capital Improvement Fund - Police Admin	459,135.11	0.483%	\$ 1,892		\$ 1,892	\$ 98	\$ 1,990
401-16-011 Capital Improvement Fund - Fire Admin	459,135.11	0.483%	\$ 1,892		\$ 1,892	\$ 98	\$ 1,990
401-18-011 Capital Improvement Fund - PW Admin	5,466.84	0.006%	\$ 23		\$ 23	\$ 1	\$ 24

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-031-034 Finance - Revenue

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
401-18-021 Capital Improvement Fund - Civil Engineering	247,209.84	0.260%	\$ 1,019		\$ 1,019	\$ 53	\$ 1,071
401-18-032 Capital Improvement Fund - Street Repair	5,882.45	0.006%	\$ 24		\$ 24	\$ 1	\$ 25
501-18-211 Water Administration	6,527,723.57	6.867%	\$ 26,898		\$ 26,898	\$ 1,395	\$ 28,294
501-18-221 Water Source Of Supply	26,590.15	0.028%	\$ 110		\$ 110	\$ 6	\$ 115
501-18-231 Water Pumping	5,058,344.27	5.321%	\$ 20,843		\$ 20,843	\$ 1,081	\$ 21,925
501-18-241 Water Treatment	347,608.53	0.366%	\$ 1,432		\$ 1,432	\$ 74	\$ 1,507
501-18-251 Water Maintenance	4,377,178.80	4.605%	\$ 18,037		\$ 18,037	\$ 936	\$ 18,972
502-18-311 Stormwater Fund - Storm Drain Maintenance	351,238.44	0.369%	\$ 1,447		\$ 1,447	\$ 75	\$ 1,522
503-18-321 Wastewater Fund - Sewer Maintenance	3,636,016.61	3.825%	\$ 14,983		\$ 14,983	\$ 777	\$ 15,760
510-18-411 Refuse Fund - Refuse Management	3,774,168.29	3.970%	\$ 15,552		\$ 15,552	\$ 807	\$ 16,359
520-18-511 Parking Fund - Street Meters & City Lots	2,441,616.91	2.569%	\$ 10,061		\$ 10,061	\$ 522	\$ 10,583
521-18-513 County Parking Lots Fund	773,411.78	0.814%	\$ 3,187		\$ 3,187	\$ 165	\$ 3,352
522-18-512 State Pier and Parking Lot Fund	580,093.96	0.610%	\$ 2,390		\$ 2,390	\$ 124	\$ 2,514
601-13-021 Insurance Reserve Fund - HR	191,151.52	0.201%	\$ 788		\$ 788	\$ 41	\$ 829
605-12-051 Information Systems Fund - Information Systems	6.94	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	199,559.30	0.210%	\$ 822		\$ 822	\$ 43	\$ 865
615-12-042 Building Maintenance & Operations Fund - Warehouse	770.00	0.001%	\$ 3		\$ 3	\$ 0	\$ 3
710-18-021 Special Assessment Redemption Fund - Civil Engineering	973,928.23	1.025%	\$ 4,013		\$ 4,013	\$ 208	\$ 4,221
801-12-011 Pension Trust Fund - City Council	135,963.31	0.143%	\$ 560		\$ 560	\$ 29	\$ 589
802-- Special Deposits Fund	237,782.68	0.250%	\$ 980		\$ 980	\$ 51	\$ 1,031
Total	95,059,335.17	100.000%	\$ 391,701	\$ -	\$ 391,701	\$ 18,844	\$ 410,545

Allocation Basis:

Cash Receipts Amount by Fund

Source of Allocation:

FY 13-14 Cash Balance Report

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-031-034 Finance - Revenue

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Parking							
520-18-511 Parking Fund - Street Meters & City Lots	100.00	100.000%	\$ 191,740		\$ 191,740	\$ 9,224	\$ 200,965
Total	100.00	100.000%	\$ 191,740	\$ -	\$ 191,740	\$ 9,224	\$ 200,965

Allocation Basis:

Direct to Fund 520 - County Parking

Source of Allocation:

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-031-034 Finance - Revenue

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Utility Billing							
501-18-231 Water Pumping	70.00	70.000%	\$ 314,713		\$ 314,713	\$ 15,140	\$ 329,853
503-18-321 Wastewater Fund - Sewer Maintenance	10.00	10.000%	\$ 44,959		\$ 44,959	\$ 2,163	\$ 47,122
510-18-411 Refuse Fund - Refuse Management	20.00	20.000%	\$ 89,918		\$ 89,918	\$ 4,326	\$ 94,244
Total	100.00	100.000%	\$ 449,590	\$ -	\$ 449,590	\$ 21,629	\$ 471,219

Allocation Basis:

65% Water, 15% Sewer, 20% Refuse

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

ALLOCATION SUMMARY

100-12-031-034 Finance - Revenue

	<u>Finance Support</u>	<u>Citywide Support</u>	<u>Revenue Services</u>	<u>Parking</u>	<u>Utility Billing</u>	<u>Total</u>
100-11-011 City Council	\$ -	\$ 91	\$ 2,606	\$ -	\$ -	\$ 2,697
100-11-021 City Mgr	\$ -	\$ 178	\$ 10,211	\$ -	\$ -	\$ 10,389
100-11-031 City Treasurer	\$ -	\$ 8	\$ 130	\$ -	\$ -	\$ 139
100-11-041 City Clerk	\$ -	\$ 175	\$ 2,126	\$ -	\$ -	\$ 2,301
100-11-051 City Attorney	\$ -	\$ 128	\$ 2,981	\$ -	\$ -	\$ 3,109
100-12-011 Finance - Admin	\$ 2,676	\$ 263	\$ 3,789	\$ -	\$ -	\$ 6,727
100-12-021 Finance - Accounting	\$ 3,568	\$ 135	\$ 2,610	\$ -	\$ -	\$ 6,313
100-12-031-034 Finance - Revenue	\$ 6,243	\$ 240	\$ 4,021	\$ -	\$ -	\$ 10,505
100-12-041 Finance - Purchasing	\$ 2,968	\$ 90	\$ 1,671	\$ -	\$ -	\$ 4,729
100-12-052 GIS	\$ 1,979	\$ 78	\$ 1,219	\$ -	\$ -	\$ 3,276
100-13-011 HR	\$ -	\$ 282	\$ 3,657	\$ -	\$ -	\$ 3,939
100-14-011 Parks & Rec Admin	\$ -	\$ 625	\$ 8,523	\$ -	\$ -	\$ 9,149
100-15-011 Police Admin	\$ -	\$ 1,138	\$ 24,268	\$ -	\$ -	\$ 25,406
100-16-011 Fire Admin	\$ -	\$ 513	\$ 8,141	\$ -	\$ -	\$ 8,654
100-17-011 Community Development Admin	\$ -	\$ 177	\$ 3,027	\$ -	\$ -	\$ 3,204
100-18-011 Public Works Admin	\$ -	\$ 349	\$ 5,306	\$ -	\$ -	\$ 5,655
100-18-021 Civil Engineering	\$ -	\$ 292	\$ 5,006	\$ -	\$ -	\$ 5,299
100-14-013 Registration Services	\$ -	\$ -	\$ 605	\$ -	\$ -	\$ 605
100-14-021 Recreation Services	\$ -	\$ 254	\$ 4,119	\$ -	\$ -	\$ 4,373
100-14-022 Playground	\$ -	\$ 1	\$ 1	\$ -	\$ -	\$ 2
100-14-024 Teen Drop In Center	\$ -	\$ 23	\$ 427	\$ -	\$ -	\$ 450
100-14-025 Special Activity Classes	\$ -	\$ 80	\$ 1,369	\$ -	\$ -	\$ 1,449
100-14-026 Special Events	\$ -	\$ 37	\$ 880	\$ -	\$ -	\$ 917
100-14-027 Tennis Operations	\$ -	\$ 37	\$ 522	\$ -	\$ -	\$ 559
100-14-028 Facility & Parks Reservations	\$ -	\$ 76	\$ 1,484	\$ -	\$ -	\$ 1,560
100-14-031 Cultural Arts	\$ -	\$ 83	\$ 1,073	\$ -	\$ -	\$ 1,156
100-14-034 Art Classes	\$ -	\$ 49	\$ 991	\$ -	\$ -	\$ 1,041
100-14-036 Concerts In The Park	\$ -	\$ 9	\$ 163	\$ -	\$ -	\$ 172
100-14-041 Sports Leagues & Tournaments	\$ -	\$ 74	\$ 1,307	\$ -	\$ -	\$ 1,381
100-14-042 Sports Classes	\$ -	\$ 113	\$ 1,738	\$ -	\$ -	\$ 1,850
100-14-043 Swimming Activities	\$ -	\$ 116	\$ 1,808	\$ -	\$ -	\$ 1,924
100-14-044 Sports & Aquatics Admin	\$ -	\$ 38	\$ 491	\$ -	\$ -	\$ 529
100-14-051 Volunteers	\$ -	\$ 33	\$ 620	\$ -	\$ -	\$ 654
100-14-061 Older Adult Activities	\$ -	\$ 24	\$ 435	\$ -	\$ -	\$ 459
100-14-062 Senior Services	\$ -	\$ 52	\$ 973	\$ -	\$ -	\$ 1,025
100-15-021 Patrol	\$ -	\$ 1,953	\$ 39,711	\$ -	\$ -	\$ 41,664
100-15-031 Investigations	\$ -	\$ 596	\$ 10,916	\$ -	\$ -	\$ 11,512

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

ALLOCATION SUMMARY

100-12-031-034 Finance - Revenue

	<u>Finance Support</u>	<u>Citywide Support</u>	<u>Revenue Services</u>	<u>Parking</u>	<u>Utility Billing</u>	<u>Total</u>
100-15-032 School Resource Officer	\$ -	\$ 6	\$ 118	\$ -	\$ -	\$ 124
100-15-041 Technical Support Services	\$ -	\$ 295	\$ 5,324	\$ -	\$ -	\$ 5,619
100-15-042 Communications	\$ -	\$ 264	\$ 5,171	\$ -	\$ -	\$ 5,435
100-15-051 Community Affairs	\$ -	\$ 70	\$ 1,221	\$ -	\$ -	\$ 1,290
100-15-061 Traffic Safety	\$ -	\$ 366	\$ 6,062	\$ -	\$ -	\$ 6,428
100-15-071 Jail Operations	\$ -	\$ 143	\$ 2,511	\$ -	\$ -	\$ 2,655
100-15-081 Parking Enforcement	\$ -	\$ 380	\$ 7,341	\$ -	\$ -	\$ 7,722
100-15-091 Animal Control	\$ -	\$ 74	\$ 1,479	\$ -	\$ -	\$ 1,553
100-16-021 Prevention	\$ -	\$ 167	\$ 2,977	\$ -	\$ -	\$ 3,144
100-16-023 Arson Investigation	\$ -	\$ 8	\$ 50	\$ -	\$ -	\$ 58
100-16-031 Suppression	\$ -	\$ 1,369	\$ 27,535	\$ -	\$ -	\$ 28,904
100-16-041 Paramedics	\$ -	\$ 388	\$ 7,806	\$ -	\$ -	\$ 8,194
100-16-051 Special Services	\$ -	\$ 62	\$ 1,268	\$ -	\$ -	\$ 1,330
100-16-052 Emergency Preparedness	\$ -	\$ 26	\$ 141	\$ -	\$ -	\$ 167
100-16-053 Fire Reserves	\$ -	\$ 29	\$ 303	\$ -	\$ -	\$ 333
100-16-054 CERT (Community Emergency Response Team)	\$ -	\$ 5	\$ 39	\$ -	\$ -	\$ 44
100-16-055 Communications	\$ -	\$ 12	\$ 32	\$ -	\$ -	\$ 45
100-16-056 Public Education	\$ -	\$ 7	\$ 53	\$ -	\$ -	\$ 60
100-17-021 Current Planning	\$ -	\$ 110	\$ 1,970	\$ -	\$ -	\$ 2,080
100-17-022 Advance Planning	\$ -	\$ 123	\$ 2,571	\$ -	\$ -	\$ 2,694
100-17-031 Plan Check	\$ -	\$ 190	\$ 3,894	\$ -	\$ -	\$ 4,084
100-17-032 Inspection	\$ -	\$ 202	\$ 3,574	\$ -	\$ -	\$ 3,776
100-17-041 Code Enforcement	\$ -	\$ 53	\$ 1,018	\$ -	\$ -	\$ 1,071
100-17-051 Traffic Engineering	\$ -	\$ 80	\$ 1,114	\$ -	\$ -	\$ 1,193
100-18-031 Street Maintenance	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 1
100-18-032 Street Repair	\$ -	\$ 490	\$ 8,127	\$ -	\$ -	\$ 8,617
100-18-034 Traffic Control	\$ -	\$ 89	\$ 1,544	\$ -	\$ -	\$ 1,633
100-18-042 Parks Maintenance	\$ -	\$ 244	\$ 4,753	\$ -	\$ -	\$ 4,997
100-18-043 School District Maintenance	\$ -	\$ 91	\$ 1,100	\$ -	\$ -	\$ 1,191
100-18-051 Electrical Maintenance	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
201-18-111 Street Lighting & Landscape Fund - Street Lighting	\$ -	\$ 99	\$ 1,636	\$ -	\$ -	\$ 1,735
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 1
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	\$ -	\$ 48	\$ -	\$ -	\$ -	\$ 48
205-18-032 Streets, Highways & Sidewalks - Street Repair	\$ -	\$ 390	\$ 5,531	\$ -	\$ -	\$ 5,922
210-15-201 Asset Forfeiture Fund - Treasury Regional	\$ -	\$ 32	\$ 153	\$ -	\$ -	\$ 186
210-15-203 Asset Forfeiture Fund - DOJ Regional	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ 6
211-15-302 Police Safety Grants Fund - State SLES Grant	\$ -	\$ 24	\$ 433	\$ -	\$ -	\$ 457

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

ALLOCATION SUMMARY

100-12-031-034 Finance - Revenue

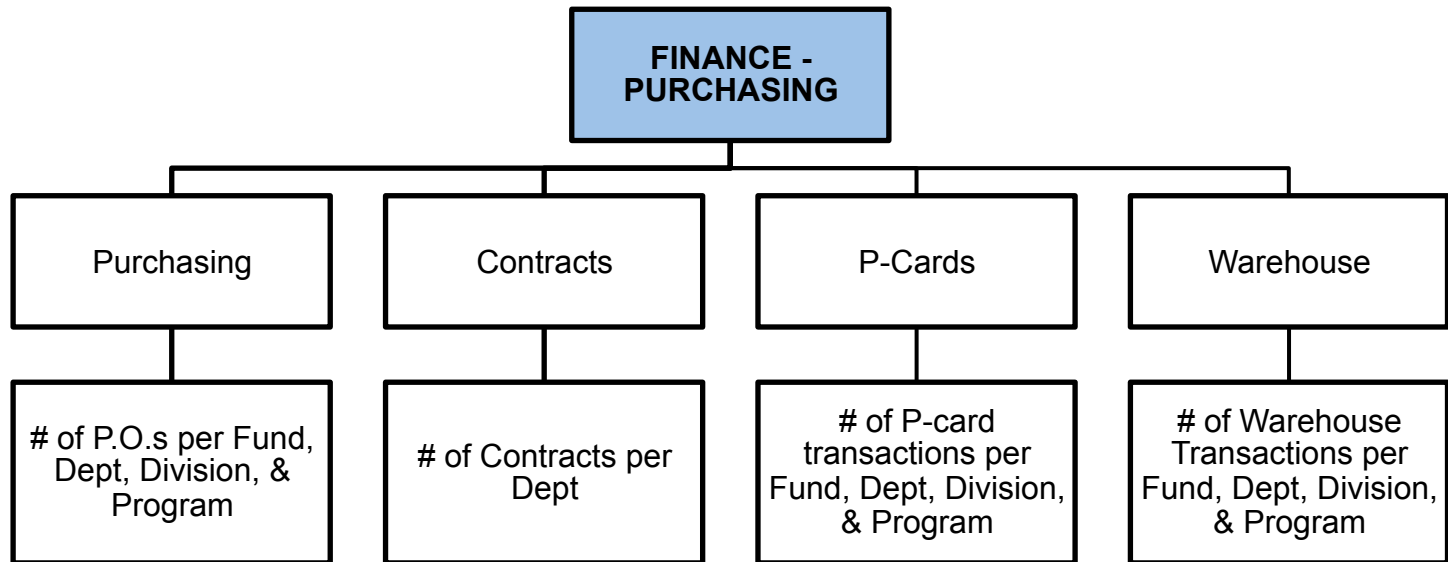
	<u>Finance Support</u>	<u>Citywide Support</u>	<u>Revenue Services</u>	<u>Parking</u>	<u>Utility Billing</u>	<u>Total</u>
230-14-091 Prop. A Fund - Transportation	\$ -	\$ 183	\$ 2,736	\$ -	\$ -	\$ 2,919
231-18-021 Prop. C Fund - Civil Engineering	\$ -	\$ 1,342	\$ 4,302	\$ -	\$ -	\$ 5,644
232-18-091 AB 2766 Air Quality Fund - Transportation	\$ -	\$ 35	\$ 189	\$ -	\$ -	\$ 224
233-18-032 Measure R - Street Repair	\$ -	\$ 76	\$ -	\$ -	\$ -	\$ 76
401-11-021 Capital Improvement Fund - City Manager	\$ -	\$ 60	\$ -	\$ -	\$ -	\$ 60
401-12-011 Capital Improvement Fund - City Council	\$ -	\$ 1	\$ 23	\$ -	\$ -	\$ 24
401-14-011 Capital Improvement Fund - Parks & Rec Admin	\$ -	\$ 31	\$ 3,463	\$ -	\$ -	\$ 3,494
401-14-021 Capital Improvement Fund - Recreation Services	\$ -	\$ -	\$ 509	\$ -	\$ -	\$ 509
401-15-011 Capital Improvement Fund - Police Admin	\$ -	\$ 88	\$ 1,990	\$ -	\$ -	\$ 2,078
401-16-011 Capital Improvement Fund - Fire Admin	\$ -	\$ 195	\$ 1,990	\$ -	\$ -	\$ 2,185
401-18-011 Capital Improvement Fund - PW Admin	\$ -	\$ -	\$ 24	\$ -	\$ -	\$ 24
401-18-021 Capital Improvement Fund - Civil Engineering	\$ -	\$ 211	\$ 1,071	\$ -	\$ -	\$ 1,282
401-18-032 Capital Improvement Fund - Street Repair	\$ -	\$ 79	\$ 25	\$ -	\$ -	\$ 105
501-18-211 Water Administration	\$ -	\$ 1,378	\$ 28,294	\$ -	\$ -	\$ 29,672
501-18-221 Water Source Of Supply	\$ -	\$ 3	\$ 115	\$ -	\$ -	\$ 118
501-18-231 Water Pumping	\$ -	\$ 309	\$ 21,925	\$ -	\$ 329,853	\$ 352,087
501-18-241 Water Treatment	\$ -	\$ 20	\$ 1,507	\$ -	\$ -	\$ 1,527
501-18-251 Water Maintenance	\$ -	\$ 284	\$ 18,972	\$ -	\$ -	\$ 19,256
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ -	\$ 277	\$ 1,522	\$ -	\$ -	\$ 1,799
503-18-321 Wastewater Fund - Sewer Maintenance	\$ -	\$ 437	\$ 15,760	\$ -	\$ 47,122	\$ 63,319
510-18-411 Refuse Fund - Refuse Management	\$ -	\$ 179	\$ 16,359	\$ -	\$ 94,244	\$ 110,781
520-18-511 Parking Fund - Street Meters & City Lots	\$ -	\$ 578	\$ 10,583	\$ 200,965	\$ -	\$ 212,125
521-18-513 County Parking Lots Fund	\$ -	\$ 40	\$ 3,352	\$ -	\$ -	\$ 3,392
521-18-514 County Parking Lots Fund	\$ -	\$ 107	\$ -	\$ -	\$ -	\$ 107
522-18-512 State Pier and Parking Lot Fund	\$ -	\$ 346	\$ 2,514	\$ -	\$ -	\$ 2,860
601-13-021 Insurance Reserve Fund - HR	\$ -	\$ 84	\$ 829	\$ -	\$ -	\$ 913
601-13-022 Liability	\$ -	\$ 329	\$ -	\$ -	\$ -	\$ 329
601-13-023 Workers Compensation	\$ -	\$ 658	\$ -	\$ -	\$ -	\$ 658
605-12-051 Information Systems Fund - Information Systems	\$ 5,936	\$ 612	\$ 0	\$ -	\$ -	\$ 6,548
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ -	\$ 232	\$ 865	\$ -	\$ -	\$ 1,097
610-18-621 Fleet Mgmt Fund - Fleet Replacement	\$ -	\$ 186	\$ -	\$ -	\$ -	\$ 186
615-12-042 Building Maintenance & Operations Fund - Warehouse	\$ -	\$ 51	\$ 3	\$ -	\$ -	\$ 54
615-18-041 Building Maintenance & Operations Fund	\$ -	\$ 334	\$ -	\$ -	\$ -	\$ 334
710-18-021 Special Assessment Redemption Fund - Civil Engineering	\$ -	\$ 217	\$ 4,221	\$ -	\$ -	\$ 4,438
801-12-011 Pension Trust Fund - City Council	\$ -	\$ 53	\$ 589	\$ -	\$ -	\$ 642
802-- Special Deposits Fund	\$ -	\$ -	\$ 1,031	\$ -	\$ -	\$ 1,031
Total	\$ 23,370	\$ 23,370	\$ 410,545	\$ 200,965	\$ 471,219	\$ 1,129,468

(10) Finance – Purchasing

The Purchasing Division within the Finance Department also known as General Services manages all of the Cities procurement and contracting services. Additionally, the Purchasing division oversees the City's warehouse, handles mailing services and all surplus property citywide. Finance – Purchasing costs are allocated to Receiving Departments, as follows:

- **Purchasing** – this cost represents support associated with receipt of requisitions and obtaining bids and quotes citywide and is allocated based on the total number of Purchase Orders per Fund, Dept., Division, and Program in FY 13-14.
- **Contracts** – relates to management of citywide contracts and is allocated based on the total number of Contracts per Department for FY 13-14.
- **P-cards** – this is support associated with reconciling the various p-card charges and is allocated based on the total number of p-card transactions per Fund, Dept., Division, and Program for FY 13-14.
- **Warehouse** – this support is strictly related to the oversight associated with managing the warehouse and is allocated based on the total number of Warehouse Transactions per Fund, Dept., Division, and Program for FY 13-14.

The chart on the following page illustrates the functions and measures used to allocate Finance – Purchasing 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:



(10.1) Finance – Purchasing Detail Reports

The following pages 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

100-12-041 Finance - Purchasing

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 396,802		\$ 396,802
Total Deductions	\$ -		\$ -
Incoming Costs			
100-11-011 City Council	\$ 3,901	\$ 583	\$ 4,484
100-11-021 City Mgr	\$ 6,642	\$ 900	\$ 7,542
100-11-031 City Treasurer	\$ 134	\$ 18	\$ 152
100-11-051 City Attorney	\$ 3,781	\$ 127	\$ 3,908
100-12-011 Finance - Admin	\$ 46,882	\$ 6,412	\$ 53,294
100-12-021 Finance - Accounting	\$ 1,974	\$ 102	\$ 2,075
100-12-031-034 Finance - Revenue	\$ 4,350	\$ 379	\$ 4,729
100-12-041 Finance - Purchasing		\$ 214	\$ 214
100-13-011 HR		\$ 13,310	\$ 13,310
Total Incoming Costs	\$ 67,663	\$ 22,046	\$ 89,709
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 464,465	\$ 22,046	\$ 486,511

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

DEPARTMENTAL EXPENSE DETAIL

100-12-041 Finance - Purchasing

Expense Type	\$	General Admin	Purchasing	Contracts	P-Cards	Warehouse
Personnel						
Salaries & Wages	\$ 265,559	\$ 63,628	\$ 132,912	\$ 25,600	\$ 32,159	\$ 11,260
Fringe Benefits	\$ 75,818	\$ 18,166	\$ 37,947	\$ 7,309	\$ 9,182	\$ 3,215
Subtotal Personnel Cost	\$ 341,377	\$ 81,794	\$ 170,859	\$ 32,909	\$ 41,341	\$ 14,474
Operating Services & Supplies						
Contract & Professional Services	\$ 370	\$ 89	\$ 185	\$ 36	\$ 45	\$ 16
Materials & Services	\$ 8,362	\$ 2,004	\$ 4,185	\$ 806	\$ 1,013	\$ 355
Utilities	\$ 1,100	\$ 264	\$ 551	\$ 106	\$ 133	\$ 47
Internal Service Charges	\$ 45,593	\$ 10,924	\$ 22,819	\$ 4,395	\$ 5,521	\$ 1,933
Subtotal Operating Cost	\$ 55,425	\$ 13,280	\$ 27,740	\$ 5,343	\$ 6,712	\$ 2,350
DEPARTMENTAL EXPENDITURES	\$ 396,802	\$ 95,074	\$ 198,599	\$ 38,252	\$ 48,053	\$ 16,824
Disallowed Costs						
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments						
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 396,802	\$ 95,074	\$ 198,599	\$ 38,252	\$ 48,053	\$ 16,824
First Allocation						
Incoming - All Others	\$ 67,663	\$ 16,212	\$ 33,865	\$ 6,523	\$ 8,194	\$ 2,869
Reallocate Admin Costs	\$ (0)	\$ (111,286)	\$ 73,249	\$ 14,108	\$ 17,723	\$ 6,205
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 464,465	\$ 305,714	\$ 58,883	\$ 73,970	\$ 25,899	
Second Allocation						
Incoming - All Others	\$ 22,046	\$ 5,282	\$ 11,034	\$ 2,125	\$ 2,670	\$ 935
Reallocate Admin Costs	\$ (0)	\$ (5,282)	\$ 3,477	\$ 670	\$ 841	\$ 295
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 22,046	\$ 14,510.77	\$ 2,794.88	\$ 3,511.00	\$ 1,229.28	
TOTAL ALLOCATED	\$ 486,511	\$ 320,225	\$ 61,678	\$ 77,481	\$ 27,128	

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-041 Finance - Purchasing

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Purchasing							
100-11-021 City Mgr	26.00	0.389%	\$ 1,190		\$ 1,190		\$ 1,190
100-12-011 Finance - Admin	67.00	1.003%	\$ 3,068		\$ 3,068		\$ 3,068
100-13-011 HR	51.00	0.764%	\$ 2,335		\$ 2,335	\$ 112	\$ 2,447
100-14-011 Parks & Rec Admin	619.00	9.271%	\$ 28,342		\$ 28,342	\$ 1,364	\$ 29,706
100-15-011 Police Admin	478.00	7.159%	\$ 21,886		\$ 21,886	\$ 1,053	\$ 22,939
100-16-011 Fire Admin	527.00	7.893%	\$ 24,129		\$ 24,129	\$ 1,161	\$ 25,291
100-17-011 Community Development Admin	116.00	1.737%	\$ 5,311		\$ 5,311	\$ 256	\$ 5,567
100-18-011 Public Works Admin	613.00	9.181%	\$ 28,067		\$ 28,067	\$ 1,351	\$ 29,418
201-18-111 Street Lighting & Landscape Fund - Street Lighting	37.00	0.554%	\$ 1,694		\$ 1,694	\$ 82	\$ 1,776
210-15-201 Asset Forfeiture Fund - Treasury Regional	79.00	1.183%	\$ 3,617		\$ 3,617	\$ 174	\$ 3,791
211-15-302 Police Safety Grants Fund - State SLES Grant	121.00	1.812%	\$ 5,540		\$ 5,540	\$ 267	\$ 5,807
230-14-091 Prop. A Fund - Transportation	38.00	0.569%	\$ 1,740		\$ 1,740	\$ 84	\$ 1,824
401-14-011 Capital Improvement Fund - Parks & Rec Admin	9.00	0.135%	\$ 412		\$ 412	\$ 20	\$ 432
401-15-011 Capital Improvement Fund - Police Admin	4.00	0.060%	\$ 183		\$ 183	\$ 9	\$ 192
401-16-011 Capital Improvement Fund - Fire Admin	4.00	0.060%	\$ 183		\$ 183	\$ 9	\$ 192
401-18-011 Capital Improvement Fund - PW Admin	1.00	0.015%	\$ 46		\$ 46	\$ 2	\$ 48
501-18-211 Water Administration	317.00	4.748%	\$ 14,514		\$ 14,514	\$ 699	\$ 15,213
502-18-311 Stormwater Fund - Storm Drain Maintenance	98.00	1.468%	\$ 4,487		\$ 4,487	\$ 216	\$ 4,703
503-18-321 Wastewater Fund - Sewer Maintenance	94.00	1.408%	\$ 4,304		\$ 4,304	\$ 207	\$ 4,511
510-18-411 Refuse Fund - Refuse Management	28.00	0.419%	\$ 1,282		\$ 1,282	\$ 62	\$ 1,344
520-18-511 Parking Fund - Street Meters & City Lots	229.00	3.430%	\$ 10,485		\$ 10,485	\$ 505	\$ 10,990
521-18-513 County Parking Lots Fund	81.00	1.213%	\$ 3,709		\$ 3,709	\$ 179	\$ 3,887
522-18-512 State Pier and Parking Lot Fund	119.00	1.782%	\$ 5,449		\$ 5,449	\$ 262	\$ 5,711
601-13-021 Insurance Reserve Fund - HR	1.00	0.015%	\$ 46		\$ 46	\$ 2	\$ 48
605-12-051 Information Systems Fund - Information Systems	516.00	7.728%	\$ 23,626		\$ 23,626	\$ 1,137	\$ 24,763
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,825.00	27.333%	\$ 83,560		\$ 83,560	\$ 4,022	\$ 87,582
615-12-042 Building Maintenance & Operations Fund - Warehouse	154.00	2.306%	\$ 7,051		\$ 7,051	\$ 339	\$ 7,390
615-18-041 Building Maintenance & Operations Fund	425.00	6.365%	\$ 19,459		\$ 19,459	\$ 937	\$ 20,396
Total	6,677.00	100.000%	\$ 305,714	\$ -	\$ 305,714	\$ 14,511	\$ 320,225

Allocation Basis:

of P.O.'s by Fund / Dept

Source of Allocation:

FY 13-14 Purchase Order Report

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-041 Finance - Purchasing

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Contracts							
100-11-021 City Mgr	527.00	4.573%	\$ 2,693		\$ 2,693		\$ 2,693
100-12-011 Finance - Admin	290.00	2.516%	\$ 1,482		\$ 1,482		\$ 1,482
100-13-011 HR	243.00	2.109%	\$ 1,242		\$ 1,242	\$ 63	\$ 1,305
100-14-011 Parks & Rec Admin	2,371.00	20.574%	\$ 12,115		\$ 12,115	\$ 619	\$ 12,734
100-15-011 Police Admin	1,634.00	14.179%	\$ 8,349		\$ 8,349	\$ 427	\$ 8,776
100-16-011 Fire Admin	817.00	7.090%	\$ 4,175		\$ 4,175	\$ 213	\$ 4,388
100-17-011 Community Development Admin	305.00	2.647%	\$ 1,558		\$ 1,558	\$ 80	\$ 1,638
100-18-011 Public Works Admin	1,222.00	10.604%	\$ 6,244		\$ 6,244	\$ 319	\$ 6,563
201-18-111 Street Lighting & Landscape Fund - Street Lighting	137.00	1.189%	\$ 700		\$ 700	\$ 36	\$ 736
205-18-032 Streets, Highways & Sidewalks - Street Repair	31.00	0.269%	\$ 158		\$ 158	\$ 8	\$ 166
210-15-201 Asset Forfeiture Fund - Treasury Regional	79.00	0.686%	\$ 404		\$ 404	\$ 21	\$ 424
211-15-302 Police Safety Grants Fund - State SLES Grant	28.00	0.243%	\$ 143		\$ 143	\$ 7	\$ 150
230-14-091 Prop. A Fund - Transportation	148.00	1.284%	\$ 756		\$ 756	\$ 39	\$ 795
231-18-021 Prop. C Fund - Civil Engineering	26.00	0.226%	\$ 133		\$ 133	\$ 7	\$ 140
233-18-032 Measure R - Street Repair	3.00	0.026%	\$ 15		\$ 15	\$ 1	\$ 16
401-12-011 Capital Improvement Fund - City Council	4.00	0.035%	\$ 20		\$ 20	\$ 1	\$ 21
401-14-011 Capital Improvement Fund - Parks & Rec Admin	35.00	0.304%	\$ 179		\$ 179	\$ 9	\$ 188
401-15-011 Capital Improvement Fund - Police Admin	5.00	0.043%	\$ 26		\$ 26	\$ 1	\$ 27
401-16-011 Capital Improvement Fund - Fire Admin	5.00	0.043%	\$ 26		\$ 26	\$ 1	\$ 27
401-18-011 Capital Improvement Fund - PW Admin	15.00	0.130%	\$ 77		\$ 77	\$ 4	\$ 81
501-18-211 Water Administration	528.00	4.582%	\$ 2,698		\$ 2,698	\$ 138	\$ 2,836
502-18-311 Stormwater Fund - Storm Drain Maintenance	107.00	0.928%	\$ 547		\$ 547	\$ 28	\$ 575
503-18-321 Wastewater Fund - Sewer Maintenance	133.00	1.154%	\$ 680		\$ 680	\$ 35	\$ 714
510-18-411 Refuse Fund - Refuse Management	91.00	0.790%	\$ 465		\$ 465	\$ 24	\$ 489
520-18-511 Parking Fund - Street Meters & City Lots	413.00	3.584%	\$ 2,110		\$ 2,110	\$ 108	\$ 2,218
521-18-513 County Parking Lots Fund	108.00	0.937%	\$ 552		\$ 552	\$ 28	\$ 580
522-18-512 State Pier and Parking Lot Fund	156.00	1.354%	\$ 797		\$ 797	\$ 41	\$ 838
601-13-021 Insurance Reserve Fund - HR	64.00	0.555%	\$ 327		\$ 327	\$ 17	\$ 344
605-12-051 Information Systems Fund - Information Systems	257.00	2.230%	\$ 1,313		\$ 1,313	\$ 67	\$ 1,380
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,010.00	8.764%	\$ 5,161		\$ 5,161	\$ 264	\$ 5,424
615-12-042 Building Maintenance & Operations Fund - Warehouse	158.00	1.371%	\$ 807		\$ 807	\$ 41	\$ 849
615-18-041 Building Maintenance & Operations Fund	554.00	4.807%	\$ 2,831		\$ 2,831	\$ 145	\$ 2,975
710-18-021 Special Assessment Redemption Fund - Civil Engineering	20.00	0.174%	\$ 102		\$ 102	\$ 5	\$ 107
Total	11,524.00	100.000%	\$ 58,883	\$ -	\$ 58,883	\$ 2,795	\$ 61,678

Allocation Basis:

of Contracts by Fund / Dept

Source of Allocation:

FY 13-14 Invoices & Contracts Reports

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-041 Finance - Purchasing

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
P-Cards							
100-11-021 City Mgr	426.00	9.361%	\$ 6,924		\$ 6,924		\$ 6,924
100-12-011 Finance - Admin	134.00	2.944%	\$ 2,178		\$ 2,178		\$ 2,178
100-13-011 HR	151.00	3.318%	\$ 2,454		\$ 2,454	\$ 133	\$ 2,587
100-14-011 Parks & Rec Admin	255.00	5.603%	\$ 4,145		\$ 4,145	\$ 224	\$ 4,369
100-15-011 Police Admin	621.00	13.645%	\$ 10,093		\$ 10,093	\$ 546	\$ 10,640
100-16-011 Fire Admin	443.00	9.734%	\$ 7,200		\$ 7,200	\$ 390	\$ 7,590
100-17-011 Community Development Admin	148.00	3.252%	\$ 2,406		\$ 2,406	\$ 130	\$ 2,536
100-18-011 Public Works Admin	466.00	10.240%	\$ 7,574		\$ 7,574	\$ 410	\$ 7,984
201-18-111 Street Lighting & Landscape Fund - Street Lighting	10.00	0.220%	\$ 163		\$ 163	\$ 9	\$ 171
210-15-201 Asset Forfeiture Fund - Treasury Regional	17.00	0.374%	\$ 276		\$ 276	\$ 15	\$ 291
501-18-211 Water Administration	260.00	5.713%	\$ 4,226		\$ 4,226	\$ 229	\$ 4,455
502-18-311 Stormwater Fund - Storm Drain Maintenance	18.00	0.396%	\$ 293		\$ 293	\$ 16	\$ 308
503-18-321 Wastewater Fund - Sewer Maintenance	53.00	1.165%	\$ 861		\$ 861	\$ 47	\$ 908
510-18-411 Refuse Fund - Refuse Management	2.00	0.044%	\$ 33		\$ 33	\$ 2	\$ 34
520-18-511 Parking Fund - Street Meters & City Lots	103.00	2.263%	\$ 1,674		\$ 1,674	\$ 91	\$ 1,765
521-18-513 County Parking Lots Fund	4.00	0.088%	\$ 65		\$ 65	\$ 4	\$ 69
522-18-512 State Pier and Parking Lot Fund	47.00	1.033%	\$ 764		\$ 764	\$ 41	\$ 805
601-13-021 Insurance Reserve Fund - HR	14.00	0.308%	\$ 228		\$ 228	\$ 12	\$ 240
605-12-051 Information Systems Fund - Information Systems	170.00	3.735%	\$ 2,763		\$ 2,763	\$ 150	\$ 2,913
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	562.00	12.349%	\$ 9,134		\$ 9,134	\$ 494	\$ 9,629
615-12-042 Building Maintenance & Operations Fund - Warehouse	156.00	3.428%	\$ 2,536		\$ 2,536	\$ 137	\$ 2,673
615-18-041 Building Maintenance & Operations Fund	491.00	10.789%	\$ 7,980		\$ 7,980	\$ 432	\$ 8,412
Total	4,551.00	100.000%	\$ 73,970	\$ -	\$ 73,970	\$ 3,511	\$ 77,481

Allocation Basis:

of P-card Transactions by Fund / Dept

Source of Allocation:

FY 13-14 Pcard Transaction Report

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-041 Finance - Purchasing

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Warehouse							
100-11-011 City Council	77.00	3.187%	\$ 825		\$ 825		\$ 825
100-11-021 City Mgr	3.00	0.124%	\$ 32		\$ 32		\$ 32
100-11-041 City Clerk	3.00	0.124%	\$ 32		\$ 32		\$ 32
100-11-051 City Attorney	5.00	0.207%	\$ 54		\$ 54		\$ 54
100-12-011 Finance - Admin	59.00	2.442%	\$ 632		\$ 632		\$ 632
100-12-031-034 Finance - Revenue	58.00	2.401%	\$ 622		\$ 622		\$ 622
100-12-041 Finance - Purchasing	20.00	0.828%	\$ 214		\$ 214		\$ 214
100-13-011 HR	94.00	3.891%	\$ 1,008		\$ 1,008	\$ 53	\$ 1,060
100-14-011 Parks & Rec Admin	43.00	1.780%	\$ 461		\$ 461	\$ 24	\$ 485
100-15-011 Police Admin	5.00	0.207%	\$ 54		\$ 54	\$ 3	\$ 56
100-16-011 Fire Admin	8.00	0.331%	\$ 86		\$ 86	\$ 4	\$ 90
100-17-011 Community Development Admin	106.00	4.387%	\$ 1,136		\$ 1,136	\$ 59	\$ 1,196
100-18-011 Public Works Admin	81.00	3.353%	\$ 868		\$ 868	\$ 45	\$ 914
100-18-021 Civil Engineering	31.00	1.283%	\$ 332		\$ 332	\$ 17	\$ 350
100-14-021 Recreation Services	92.00	3.808%	\$ 986		\$ 986	\$ 52	\$ 1,038
100-14-022 Playground	2.00	0.083%	\$ 21		\$ 21	\$ 1	\$ 23
100-14-026 Special Events	1.00	0.041%	\$ 11		\$ 11	\$ 1	\$ 11
100-14-027 Tennis Operations	17.00	0.704%	\$ 182		\$ 182	\$ 10	\$ 192
100-14-031 Cultural Arts	36.00	1.490%	\$ 386		\$ 386	\$ 20	\$ 406
100-14-034 Art Classes	21.00	0.869%	\$ 225		\$ 225	\$ 12	\$ 237
100-14-036 Concerts In The Park	15.00	0.621%	\$ 161		\$ 161	\$ 8	\$ 169
100-14-042 Sports Classes	2.00	0.083%	\$ 21		\$ 21	\$ 1	\$ 23
100-14-043 Swimming Activities	1.00	0.041%	\$ 11		\$ 11	\$ 1	\$ 11
100-14-051 Volunteers	1.00	0.041%	\$ 11		\$ 11	\$ 1	\$ 11
100-15-041 Technical Support Services	165.00	6.829%	\$ 1,769		\$ 1,769	\$ 93	\$ 1,861
100-15-051 Community Affairs	1.00	0.041%	\$ 11		\$ 11	\$ 1	\$ 11
100-15-061 Traffic Safety	1.00	0.041%	\$ 11		\$ 11	\$ 1	\$ 11
100-15-071 Jail Operations	39.00	1.614%	\$ 418		\$ 418	\$ 22	\$ 440
100-15-081 Parking Enforcement	22.00	0.911%	\$ 236		\$ 236	\$ 12	\$ 248
100-16-031 Suppression	157.00	6.498%	\$ 1,683		\$ 1,683	\$ 88	\$ 1,771
100-18-032 Street Repair	307.00	12.707%	\$ 3,291		\$ 3,291	\$ 172	\$ 3,463
100-18-034 Traffic Control	92.00	3.808%	\$ 986		\$ 986	\$ 52	\$ 1,038
100-18-042 Parks Maintenance	24.00	0.993%	\$ 257		\$ 257	\$ 13	\$ 271
100-18-043 School District Maintenance	1.00	0.041%	\$ 11		\$ 11	\$ 1	\$ 11
100-18-051 Electrical Maintenance	26.00	1.076%	\$ 279		\$ 279	\$ 15	\$ 293
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	57.00	2.359%	\$ 611		\$ 611	\$ 32	\$ 643
230-14-091 Prop. A Fund - Transportation	6.00	0.248%	\$ 64		\$ 64	\$ 3	\$ 68
501-18-211 Water Administration	11.00	0.455%	\$ 118		\$ 118	\$ 6	\$ 124

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-041 Finance - Purchasing

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
501-18-231 Water Pumping	56.00	2.318%	\$ 600		\$ 600	\$ 31	\$ 632
501-18-241 Water Treatment	5.00	0.207%	\$ 54		\$ 54	\$ 3	\$ 56
501-18-251 Water Maintenance	156.00	6.457%	\$ 1,672		\$ 1,672	\$ 88	\$ 1,760
503-18-321 Wastewater Fund - Sewer Maintenance	40.00	1.656%	\$ 429		\$ 429	\$ 22	\$ 451
520-18-511 Parking Fund - Street Meters & City Lots	19.00	0.786%	\$ 204		\$ 204	\$ 11	\$ 214
522-18-512 State Pier and Parking Lot Fund	50.00	2.070%	\$ 536		\$ 536	\$ 28	\$ 564
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	85.00	3.518%	\$ 911		\$ 911	\$ 48	\$ 959
615-12-042 Building Maintenance & Operations Fund - Warehouse	37.00	1.531%	\$ 397		\$ 397	\$ 21	\$ 417
615-18-041 Building Maintenance & Operations Fund	278.00	11.507%	\$ 2,980		\$ 2,980	\$ 156	\$ 3,136
Total	2,416.00	100.000%	\$ 25,899	\$ -	\$ 25,899	\$ 1,229	\$ 27,128

Allocation Basis:

of Warehouse Transactions by Fund / Dept

Source of Allocation:

FY 13-14 Warehouse Transaction Report

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

ALLOCATION SUMMARY

100-12-041 Finance - Purchasing

	<u>Purchasing</u>	<u>Contracts</u>	<u>P-Cards</u>	<u>Warehouse</u>	<u>Total</u>
100-11-011 City Council	\$ -	\$ -	\$ -	\$ 825	\$ 825
100-11-021 City Mgr	\$ 1,190	\$ 2,693	\$ 6,924	\$ 32	\$ 10,839
100-11-041 City Clerk	\$ -	\$ -	\$ -	\$ 32	\$ 32
100-11-051 City Attorney	\$ -	\$ -	\$ -	\$ 54	\$ 54
100-12-011 Finance - Admin	\$ 3,068	\$ 1,482	\$ 2,178	\$ 632	\$ 7,360
100-12-031-034 Finance - Revenue	\$ -	\$ -	\$ -	\$ 622	\$ 622
100-12-041 Finance - Purchasing	\$ -	\$ -	\$ -	\$ 214	\$ 214
100-13-011 HR	\$ 2,447	\$ 1,305	\$ 2,587	\$ 1,060	\$ 7,400
100-14-011 Parks & Rec Admin	\$ 29,706	\$ 12,734	\$ 4,369	\$ 485	\$ 47,294
100-15-011 Police Admin	\$ 22,939	\$ 8,776	\$ 10,640	\$ 56	\$ 42,411
100-16-011 Fire Admin	\$ 25,291	\$ 4,388	\$ 7,590	\$ 90	\$ 37,359
100-17-011 Community Development Admin	\$ 5,567	\$ 1,638	\$ 2,536	\$ 1,196	\$ 10,936
100-18-011 Public Works Admin	\$ 29,418	\$ 6,563	\$ 7,984	\$ 914	\$ 44,879
100-18-021 Civil Engineering	\$ -	\$ -	\$ -	\$ 350	\$ 350
100-14-021 Recreation Services	\$ -	\$ -	\$ -	\$ 1,038	\$ 1,038
100-14-022 Playground	\$ -	\$ -	\$ -	\$ 23	\$ 23
100-14-026 Special Events	\$ -	\$ -	\$ -	\$ 11	\$ 11
100-14-027 Tennis Operations	\$ -	\$ -	\$ -	\$ 192	\$ 192
100-14-031 Cultural Arts	\$ -	\$ -	\$ -	\$ 406	\$ 406
100-14-034 Art Classes	\$ -	\$ -	\$ -	\$ 237	\$ 237
100-14-036 Concerts In The Park	\$ -	\$ -	\$ -	\$ 169	\$ 169
100-14-042 Sports Classes	\$ -	\$ -	\$ -	\$ 23	\$ 23
100-14-043 Swimming Activities	\$ -	\$ -	\$ -	\$ 11	\$ 11
100-14-051 Volunteers	\$ -	\$ -	\$ -	\$ 11	\$ 11
100-15-041 Technical Support Services	\$ -	\$ -	\$ -	\$ 1,861	\$ 1,861
100-15-051 Community Affairs	\$ -	\$ -	\$ -	\$ 11	\$ 11
100-15-061 Traffic Safety	\$ -	\$ -	\$ -	\$ 11	\$ 11
100-15-071 Jail Operations	\$ -	\$ -	\$ -	\$ 440	\$ 440
100-15-081 Parking Enforcement	\$ -	\$ -	\$ -	\$ 248	\$ 248
100-16-031 Suppression	\$ -	\$ -	\$ -	\$ 1,771	\$ 1,771
100-18-032 Street Repair	\$ -	\$ -	\$ -	\$ 3,463	\$ 3,463
100-18-034 Traffic Control	\$ -	\$ -	\$ -	\$ 1,038	\$ 1,038
100-18-042 Parks Maintenance	\$ -	\$ -	\$ -	\$ 271	\$ 271
100-18-043 School District Maintenance	\$ -	\$ -	\$ -	\$ 11	\$ 11

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

ALLOCATION SUMMARY

100-12-041 Finance - Purchasing

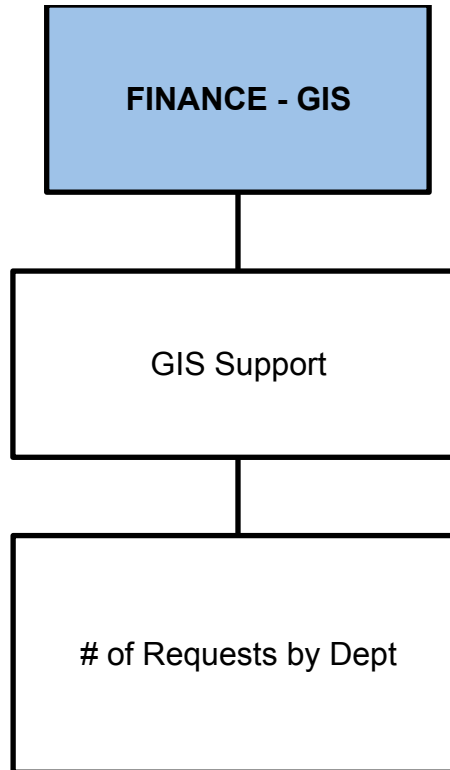
	<u>Purchasing</u>	<u>Contracts</u>	<u>P-Cards</u>	<u>Warehouse</u>	<u>Total</u>
100-18-051 Electrical Maintenance	\$ -	\$ -	\$ -	\$ 293	\$ 293
201-18-111 Street Lighting & Landscape Fund - Street Lighting	\$ 1,776	\$ 736	\$ 171	\$ -	\$ 2,683
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	\$ -	\$ -	\$ -	\$ 643	\$ 643
205-18-032 Streets, Highways & Sidewalks - Street Repair	\$ -	\$ 166	\$ -	\$ -	\$ 166
210-15-201 Asset Forfeiture Fund - Treasury Regional	\$ 3,791	\$ 424	\$ 291	\$ -	\$ 4,507
211-15-302 Police Safety Grants Fund - State SLES Grant	\$ 5,807	\$ 150	\$ -	\$ -	\$ 5,957
230-14-091 Prop. A Fund - Transportation	\$ 1,824	\$ 795	\$ -	\$ 68	\$ 2,686
231-18-021 Prop. C Fund - Civil Engineering	\$ -	\$ 140	\$ -	\$ -	\$ 140
233-18-032 Measure R - Street Repair	\$ -	\$ 16	\$ -	\$ -	\$ 16
401-12-011 Capital Improvement Fund - City Council	\$ -	\$ 21	\$ -	\$ -	\$ 21
401-14-011 Capital Improvement Fund - Parks & Rec Admin	\$ 432	\$ 188	\$ -	\$ -	\$ 620
401-15-011 Capital Improvement Fund - Police Admin	\$ 192	\$ 27	\$ -	\$ -	\$ 219
401-16-011 Capital Improvement Fund - Fire Admin	\$ 192	\$ 27	\$ -	\$ -	\$ 219
401-18-011 Capital Improvement Fund - PW Admin	\$ 48	\$ 81	\$ -	\$ -	\$ 129
501-18-211 Water Administration	\$ 15,213	\$ 2,836	\$ 4,455	\$ 124	\$ 22,627
501-18-231 Water Pumping	\$ -	\$ -	\$ -	\$ 632	\$ 632
501-18-241 Water Treatment	\$ -	\$ -	\$ -	\$ 56	\$ 56
501-18-251 Water Maintenance	\$ -	\$ -	\$ -	\$ 1,760	\$ 1,760
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 4,703	\$ 575	\$ 308	\$ -	\$ 5,586
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 4,511	\$ 714	\$ 908	\$ 451	\$ 6,585
510-18-411 Refuse Fund - Refuse Management	\$ 1,344	\$ 489	\$ 34	\$ -	\$ 1,867
520-18-511 Parking Fund - Street Meters & City Lots	\$ 10,990	\$ 2,218	\$ 1,765	\$ 214	\$ 15,187
521-18-513 County Parking Lots Fund	\$ 3,887	\$ 580	\$ 69	\$ -	\$ 4,536
522-18-512 State Pier and Parking Lot Fund	\$ 5,711	\$ 838	\$ 805	\$ 564	\$ 7,918
601-13-021 Insurance Reserve Fund - HR	\$ 48	\$ 344	\$ 240	\$ -	\$ 632
605-12-051 Information Systems Fund - Information Systems	\$ 24,763	\$ 1,380	\$ 2,913	\$ -	\$ 29,056
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ 87,582	\$ 5,424	\$ 9,629	\$ 959	\$ 103,594
615-12-042 Building Maintenance & Operations Fund - Warehouse	\$ 7,390	\$ 849	\$ 2,673	\$ 417	\$ 11,329
615-18-041 Building Maintenance & Operations Fund	\$ 20,396	\$ 2,975	\$ 8,412	\$ 3,136	\$ 34,920
710-18-021 Special Assessment Redemption Fund - Civil Engineering	\$ -	\$ 107	\$ -	\$ -	\$ 107
Total	\$ 320,225	\$ 61,678	\$ 77,481	\$ 27,128	\$ 486,511

(11) Finance – GIS

The GIS Division within the Finance Department develops, maintains and supports the City’s Geographic Information System (GIS) through the continued update of GIS data and application enhancement. The Division provides GIS related support to City Department. Finance – GIS costs are allocated to Receiving Departments, as follows:

- **GIS Support** – this cost represents support associated with assisting City Departments in accessing and interpreting GIS data and is allocated based on the total number of work order requests by Department for FY 12-13.

The chart on the following page illustrates the functions and measures used to allocate Finance – GIS 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:



(11.1) Finance – GIS Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

COSTS TO BE ALLOCATED

100-12-052 GIS

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 342,223		\$ 342,223
Total Deductions	\$ -		\$ -
Incoming Costs			
100-11-011 City Council	\$ 2,799	\$ 418	\$ 3,218
100-11-021 City Mgr	\$ 4,770	\$ 646	\$ 5,416
100-11-031 City Treasurer	\$ 98	\$ 13	\$ 111
100-11-041 City Clerk	\$ 1,148	\$ 65	\$ 1,214
100-11-051 City Attorney	\$ 2,715	\$ 91	\$ 2,806
100-12-011 Finance - Admin	\$ 31,832	\$ 4,347	\$ 36,179
100-12-021 Finance - Accounting	\$ 1,448	\$ 75	\$ 1,522
100-12-031-034 Finance - Revenue	\$ 3,017	\$ 259	\$ 3,276
100-13-011 HR		\$ 6,655	\$ 6,655
Total Incoming Costs	<u>\$ 47,828</u>	<u>\$ 12,570</u>	<u>\$ 60,398</u>
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	<u>\$ 390,051</u>	<u>\$ 12,570</u>	<u>\$ 402,621</u>

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

DEPARTMENTAL EXPENSE DETAIL

100-12-052 GIS

Expense Type	\$	General Admin	GIS Support
Personnel			
Salaries & Wages	\$ 167,075	\$ -	\$ 167,075
Fringe Benefits	\$ 39,785	\$ -	\$ 39,785
Subtotal Personnel Cost	\$ 206,860	\$ -	\$ 206,860
Operating Services & Supplies			
Contract & Professional Services	\$ 53,470	\$ -	\$ 53,470
Materials & Services	\$ 9,405	\$ -	\$ 9,405
Internal Service Charges	\$ 72,488	\$ -	\$ 72,488
Subtotal Operating Cost	\$ 135,363	\$ -	\$ 135,363
DEPARTMENTAL EXPENDITURES	\$ 342,223	\$ -	\$ 342,223
Disallowed Costs			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 342,223	\$ -	\$ 342,223
First Allocation			
Incoming - All Others	\$ 47,828	\$ -	\$ 47,828
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 390,051	\$ -	\$ 390,051
Second Allocation			
Incoming - All Others	\$ 12,570	\$ -	\$ 12,570
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 12,570	\$ -	\$ 12,570.02
TOTAL ALLOCATED	\$ 402,621	\$ -	\$ 402,621

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-12-052 GIS

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
GIS Support							
100-11-021 City Mgr	7.00	2.229%	\$ 8,695		\$ 8,695		\$ 8,695
100-11-051 City Attorney	1.00	0.318%	\$ 1,242		\$ 1,242		\$ 1,242
100-12-011 Finance - Admin	25.00	7.962%	\$ 31,055		\$ 31,055		\$ 31,055
100-13-011 HR	1.00	0.318%	\$ 1,242		\$ 1,242	\$ 45	\$ 1,287
100-14-011 Parks & Rec Admin	43.00	13.694%	\$ 53,415		\$ 53,415	\$ 1,924	\$ 55,338
100-15-011 Police Admin	33.00	10.510%	\$ 40,993		\$ 40,993	\$ 1,476	\$ 42,469
100-16-011 Fire Admin	14.00	4.459%	\$ 17,391		\$ 17,391	\$ 626	\$ 18,017
100-17-011 Community Development Admin	47.00	14.968%	\$ 58,383		\$ 58,383	\$ 2,102	\$ 60,486
100-18-011 Public Works Admin	139.00	44.268%	\$ 172,666		\$ 172,666	\$ 6,218	\$ 178,884
605-12-051 Information Systems Fund - Information Systems	4.00	1.274%	\$ 4,969		\$ 4,969	\$ 179	\$ 5,148
Total	314.00	100.000%	\$ 390,051	\$ -	\$ 390,051	\$ 12,570	\$ 402,621

Allocation Basis:

of Work Order Requests per Dept

Source of Allocation:

FY 12-13 GIS Work Order Report

ALLOCATION SUMMARY

100-12-052 GIS

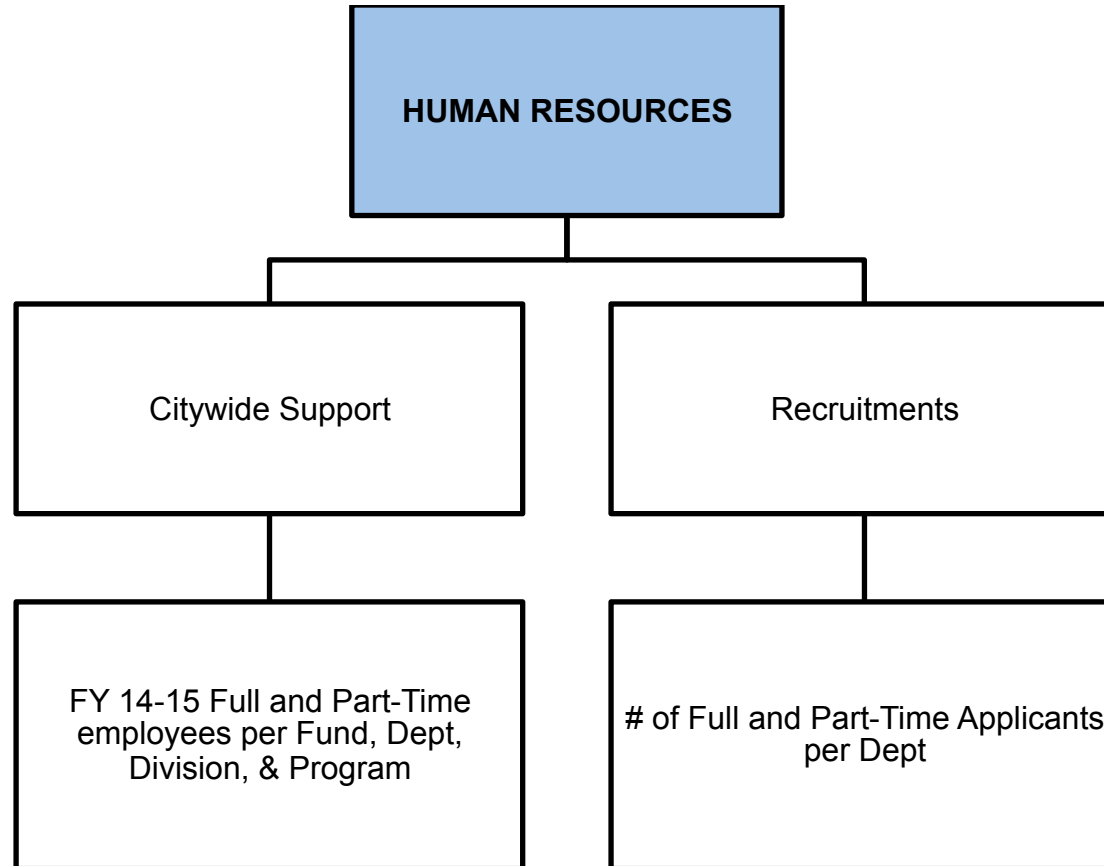
	<u>GIS Support</u>	<u>Total</u>
100-11-021 City Mgr	\$ 8,695	\$ 8,695
100-11-051 City Attorney	\$ 1,242	\$ 1,242
100-12-011 Finance - Admin	\$ 31,055	\$ 31,055
100-13-011 HR	\$ 1,287	\$ 1,287
100-14-011 Parks & Rec Admin	\$ 55,338	\$ 55,338
100-15-011 Police Admin	\$ 42,469	\$ 42,469
100-16-011 Fire Admin	\$ 18,017	\$ 18,017
100-17-011 Community Development Admin	\$ 60,486	\$ 60,486
100-18-011 Public Works Admin	\$ 178,884	\$ 178,884
605-12-051 Information Systems Fund - Information Systems	\$ 5,148	\$ 5,148
Total	\$ 402,621	\$ 402,621

(12) Human Resources

The Human Resources Department provides recruitment, classification, compensation, employee and labor relations, and training support to the City's full and part-time employees. Some additional responsibilities include updating personnel rules, regulations and policies and ensuring compliance with employment and labor legal laws. Human Resources costs are allocated to Receiving Departments, as follows:

- **Citywide Support** – this cost represents support associated with management of full and part-time employees within the City and is allocated based on FY 14-15 full-time and part-time employees per Fund, Department, Division, and Program.
- **Recruitments** – relates to general management and oversight of recruitment processes and is allocated based on FY 13-14 part and full-time applicants for positions.

The chart on the following page illustrates the functions and measures used to allocate 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:



(12.1) Human Resources Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

COSTS TO BE ALLOCATED

100-13-011 HR

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 1,238,160		\$ 1,238,160
Total Deductions	\$ -		\$ -
Incoming Costs			
-- Building Replacement	\$ 124,418	\$ -	\$ 124,418
100-11-011 City Council	\$ 7,017	\$ 1,049	\$ 8,066
100-11-021 City Mgr	\$ 11,980	\$ 1,618	\$ 13,598
100-11-031 City Treasurer	\$ 293	\$ 40	\$ 333
100-11-041 City Clerk	\$ 3,445	\$ 196	\$ 3,641
100-11-051 City Attorney	\$ 6,819	\$ 229	\$ 7,048
100-12-011 Finance - Admin	\$ 9,980	\$ 1,258	\$ 11,237
100-12-021 Finance - Accounting	\$ 9,406	\$ 488	\$ 9,894
100-12-031-034 Finance - Revenue	\$ 3,745	\$ 194	\$ 3,939
100-12-041 Finance - Purchasing	\$ 7,039	\$ 361	\$ 7,400
100-12-052 GIS	\$ 1,242	\$ 45	\$ 1,287
100-13-011 HR		\$ 33,538	\$ 33,538
Total Incoming Costs	<u>\$ 185,384</u>	<u>\$ 39,016</u>	<u>\$ 224,400</u>
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	<u>\$ 1,423,544</u>	<u>\$ 39,016</u>	<u>\$ 1,462,560</u>

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

DEPARTMENTAL EXPENSE DETAIL

100-13-011 HR

Expense Type	\$	General Admin	Citywide Support	Recruitments
Personnel				
Salaries & Wages	\$ 476,314	\$ 42,308	\$ 323,627	\$ 110,379
Fringe Benefits	\$ 252,693	\$ 22,445	\$ 171,690	\$ 58,558
Subtotal Personnel Cost	\$ 729,007	\$ 64,753	\$ 495,318	\$ 168,936
Operating Services & Supplies				
Contract & Professional Services	\$ 161,580	\$ 14,352	\$ 109,784	\$ 37,444
Materials & Services	\$ 101,326	\$ 9,000	\$ 68,845	\$ 23,481
Utilities	\$ 2,500	\$ 222	\$ 1,699	\$ 579
Internal Service Charges	\$ 143,747	\$ 12,768	\$ 97,668	\$ 33,311
Property & Equipment	\$ 100,000	\$ 8,882	\$ 67,944	\$ 23,173
Subtotal Operating Cost	\$ 509,153	\$ 45,225	\$ 345,940	\$ 117,988
DEPARTMENTAL EXPENDITURES	\$ 1,238,160	\$ 109,978	\$ 841,257	\$ 286,925
Disallowed Costs				
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -
Cost Adjustments				
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 1,238,160	\$ 109,978	\$ 841,257	\$ 286,925
First Allocation				
Incoming - All Others	\$ 185,384	\$ 16,466	\$ 125,957	\$ 42,960
Reallocate Admin Costs	\$ 0	\$ (126,445)	\$ 94,287	\$ 32,158
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 1,423,544	\$ 1,061,501	\$ 362,043	
Second Allocation				
Incoming - All Others	\$ 39,016	\$ 3,466	\$ 26,509	\$ 9,041
Reallocate Admin Costs	\$ 0	\$ (3,466)	\$ 2,584	\$ 881
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 39,016	\$ 29,093.18	\$ 9,922.71	
TOTAL ALLOCATED	\$ 1,462,560	\$ 1,090,594	\$ 371,965	

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-13-011 HR

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Citywide Support							
100-11-011 City Council	6.00	1.881%	\$ 19,966		\$ 19,966		\$ 19,966
100-11-021 City Mgr	4.00	1.254%	\$ 13,310		\$ 13,310		\$ 13,310
100-11-031 City Treasurer	1.00	0.313%	\$ 3,328		\$ 3,328		\$ 3,328
100-11-041 City Clerk	4.00	1.254%	\$ 13,310		\$ 13,310		\$ 13,310
100-11-051 City Attorney	1.00	0.313%	\$ 3,328		\$ 3,328		\$ 3,328
100-12-011 Finance - Admin	4.00	1.254%	\$ 13,310		\$ 13,310		\$ 13,310
100-12-021 Finance - Accounting	5.00	1.567%	\$ 16,638		\$ 16,638		\$ 16,638
100-12-031-034 Finance - Revenue	8.00	2.508%	\$ 26,621		\$ 26,621		\$ 26,621
100-12-041 Finance - Purchasing	4.00	1.254%	\$ 13,310		\$ 13,310		\$ 13,310
100-12-052 GIS	2.00	0.627%	\$ 6,655		\$ 6,655		\$ 6,655
100-13-011 HR	5.00	1.567%	\$ 16,638		\$ 16,638		\$ 16,638
100-14-011 Parks & Rec Admin	6.00	1.881%	\$ 19,966		\$ 19,966	\$ 635	\$ 20,600
100-15-011 Police Admin	9.80	3.072%	\$ 32,610		\$ 32,610	\$ 1,037	\$ 33,647
100-16-011 Fire Admin	3.20	1.003%	\$ 10,648		\$ 10,648	\$ 339	\$ 10,987
100-17-011 Community Development Admin	3.00	0.940%	\$ 9,983		\$ 9,983	\$ 317	\$ 10,300
100-18-011 Public Works Admin	7.75	2.429%	\$ 25,789		\$ 25,789	\$ 820	\$ 26,609
100-18-021 Civil Engineering	8.50	2.665%	\$ 28,285		\$ 28,285	\$ 899	\$ 29,184
100-14-013 Registration Services	1.00	0.313%	\$ 3,328		\$ 3,328	\$ 106	\$ 3,433
100-14-021 Recreation Services	4.00	1.254%	\$ 13,310		\$ 13,310	\$ 423	\$ 13,734
100-14-024 Teen Drop In Center	1.00	0.313%	\$ 3,328		\$ 3,328	\$ 106	\$ 3,433
100-14-025 Special Activity Classes	1.74	0.545%	\$ 5,790		\$ 5,790	\$ 184	\$ 5,974
100-14-026 Special Events	1.00	0.313%	\$ 3,328		\$ 3,328	\$ 106	\$ 3,433
100-14-027 Tennis Operations	1.00	0.313%	\$ 3,328		\$ 3,328	\$ 106	\$ 3,433
100-14-028 Facility & Parks Reservations	2.50	0.784%	\$ 8,319		\$ 8,319	\$ 264	\$ 8,583
100-14-031 Cultural Arts	3.00	0.940%	\$ 9,983		\$ 9,983	\$ 317	\$ 10,300
100-14-034 Art Classes	1.24	0.389%	\$ 4,126		\$ 4,126	\$ 131	\$ 4,257
100-14-036 Concerts In The Park	1.00	0.313%	\$ 3,328		\$ 3,328	\$ 106	\$ 3,433
100-14-041 Sports Leagues & Tournaments	1.04	0.326%	\$ 3,461		\$ 3,461	\$ 110	\$ 3,571
100-14-042 Sports Classes	2.56	0.803%	\$ 8,519		\$ 8,519	\$ 271	\$ 8,789
100-14-043 Swimming Activities	1.86	0.583%	\$ 6,189		\$ 6,189	\$ 197	\$ 6,386
100-14-044 Sports & Aquatics Admin	1.00	0.313%	\$ 3,328		\$ 3,328	\$ 106	\$ 3,433
100-14-051 Volunteers	2.00	0.627%	\$ 6,655		\$ 6,655	\$ 212	\$ 6,867
100-14-061 Older Adult Activities	1.06	0.332%	\$ 3,527		\$ 3,527	\$ 112	\$ 3,639
100-14-062 Senior Services	2.00	0.627%	\$ 6,655		\$ 6,655	\$ 212	\$ 6,867
100-15-021 Patrol	40.00	12.539%	\$ 133,104		\$ 133,104	\$ 4,232	\$ 137,335
100-15-031 Investigations	14.00	4.389%	\$ 46,586		\$ 46,586	\$ 1,481	\$ 48,067

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-13-011 HR

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
100-15-041 Technical Support Services	13.00	4.075%	\$ 43,259		\$ 43,259	\$ 1,375	\$ 44,634
100-15-051 Community Affairs	2.00	0.627%	\$ 6,655		\$ 6,655	\$ 212	\$ 6,867
100-15-061 Traffic Safety	6.00	1.881%	\$ 19,966		\$ 19,966	\$ 635	\$ 20,600
100-15-071 Jail Operations	7.00	2.194%	\$ 23,293		\$ 23,293	\$ 741	\$ 24,034
100-15-081 Parking Enforcement	15.00	4.702%	\$ 49,914		\$ 49,914	\$ 1,587	\$ 51,501
100-15-091 Animal Control	3.00	0.940%	\$ 9,983		\$ 9,983	\$ 317	\$ 10,300
100-16-021 Prevention	3.00	0.940%	\$ 9,983		\$ 9,983	\$ 317	\$ 10,300
100-16-031 Suppression	19.00	5.956%	\$ 63,224		\$ 63,224	\$ 2,010	\$ 65,234
100-16-041 Paramedics	7.00	2.194%	\$ 23,293		\$ 23,293	\$ 741	\$ 24,034
100-16-051 Special Services	1.00	0.313%	\$ 3,328		\$ 3,328	\$ 106	\$ 3,433
100-16-053 Fire Reserves	1.00	0.313%	\$ 3,328		\$ 3,328	\$ 106	\$ 3,433
100-17-021 Current Planning	4.00	1.254%	\$ 13,310		\$ 13,310	\$ 423	\$ 13,734
100-17-022 Advance Planning	3.00	0.940%	\$ 9,983		\$ 9,983	\$ 317	\$ 10,300
100-17-031 Plan Check	4.00	1.254%	\$ 13,310		\$ 13,310	\$ 423	\$ 13,734
100-17-032 Inspection	8.00	2.508%	\$ 26,621		\$ 26,621	\$ 846	\$ 27,467
100-17-041 Code Enforcement	2.00	0.627%	\$ 6,655		\$ 6,655	\$ 212	\$ 6,867
100-17-051 Traffic Engineering	1.00	0.313%	\$ 3,328		\$ 3,328	\$ 106	\$ 3,433
100-18-032 Street Repair	11.00	3.448%	\$ 36,603		\$ 36,603	\$ 1,164	\$ 37,767
100-18-034 Traffic Control	2.50	0.784%	\$ 8,319		\$ 8,319	\$ 264	\$ 8,583
100-18-042 Parks Maintenance	1.00	0.313%	\$ 3,328		\$ 3,328	\$ 106	\$ 3,433
230-14-091 Prop. A Fund - Transportation	4.00	1.254%	\$ 13,310		\$ 13,310	\$ 423	\$ 13,734
501-18-231 Water Pumping	2.85	0.893%	\$ 9,484		\$ 9,484	\$ 302	\$ 9,785
501-18-251 Water Maintenance	8.50	2.665%	\$ 28,285		\$ 28,285	\$ 899	\$ 29,184
502-18-311 Stormwater Fund - Storm Drain Maintenance	1.00	0.313%	\$ 3,328		\$ 3,328	\$ 106	\$ 3,433
503-18-321 Wastewater Fund - Sewer Maintenance	3.45	1.082%	\$ 11,480		\$ 11,480	\$ 365	\$ 11,845
510-18-411 Refuse Fund - Refuse Management	1.25	0.392%	\$ 4,159		\$ 4,159	\$ 132	\$ 4,292
520-18-511 Parking Fund - Street Meters & City Lots	1.40	0.439%	\$ 4,659		\$ 4,659	\$ 148	\$ 4,807
521-18-513 County Parking Lots Fund	0.20	0.063%	\$ 666		\$ 666	\$ 21	\$ 687
521-18-514 County Parking Lots Fund	0.20	0.063%	\$ 666		\$ 666	\$ 21	\$ 687
522-18-512 State Pier and Parking Lot Fund	0.40	0.125%	\$ 1,331		\$ 1,331	\$ 42	\$ 1,373
601-13-021 Insurance Reserve Fund - HR	2.00	0.627%	\$ 6,655		\$ 6,655	\$ 212	\$ 6,867
605-12-051 Information Systems Fund - Information Systems	7.00	2.194%	\$ 23,293		\$ 23,293	\$ 741	\$ 24,034
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	3.00	0.940%	\$ 9,983		\$ 9,983	\$ 317	\$ 10,300
615-18-041 Building Maintenance & Operations Fund	5.00	1.567%	\$ 16,638		\$ 16,638	\$ 529	\$ 17,167
Total	319.00	100.000%	\$ 1,061,501	\$ -	\$ 1,061,501	\$ 29,093	\$ 1,090,594

Allocation Basis:

of Full and Part-time Employees by Fund / Dept

Source of Allocation:

FY 14-15 Budgeted Personnel

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-13-011 HR

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Recruitments							
100-11-021 City Mgr	28.00	1.347%	\$ 4,878		\$ 4,878		\$ 4,878
100-11-041 City Clerk	28.00	1.347%	\$ 4,878		\$ 4,878		\$ 4,878
100-12-011 Finance - Admin	140.00	6.737%	\$ 24,392		\$ 24,392		\$ 24,392
100-13-011 HR	97.00	4.668%	\$ 16,900		\$ 16,900		\$ 16,900
100-14-011 Parks & Rec Admin	560.00	26.949%	\$ 97,567		\$ 97,567	\$ 3,113	\$ 100,680
100-15-011 Police Admin	776.00	37.344%	\$ 135,200		\$ 135,200	\$ 4,314	\$ 139,513
100-16-011 Fire Admin	46.00	2.214%	\$ 8,014		\$ 8,014	\$ 256	\$ 8,270
100-17-011 Community Development Admin	291.00	14.004%	\$ 50,700		\$ 50,700	\$ 1,618	\$ 52,318
100-18-011 Public Works Admin	67.00	3.224%	\$ 11,673		\$ 11,673	\$ 372	\$ 12,046
605-12-051 Information Systems Fund - Information Systems	45.00	2.166%	\$ 7,840		\$ 7,840	\$ 250	\$ 8,090
Total	2,078.00	100.000%	\$ 362,043	\$ -	\$ 362,043	\$ 9,923	\$ 371,965

Allocation Basis:

of Applicants (full and part-time) by Fund / Dept

Source of Allocation:

FY 13-14 Recruitments Analysis

ALLOCATION SUMMARY

100-13-011 HR

	<u>Citywide Support</u>	<u>Recruitments</u>	<u>Total</u>
100-11-011 City Council	\$ 19,966	\$ -	\$ 19,966
100-11-021 City Mgr	\$ 13,310	\$ 4,878	\$ 18,189
100-11-031 City Treasurer	\$ 3,328	\$ -	\$ 3,328
100-11-041 City Clerk	\$ 13,310	\$ 4,878	\$ 18,189
100-11-051 City Attorney	\$ 3,328	\$ -	\$ 3,328
100-12-011 Finance - Admin	\$ 13,310	\$ 24,392	\$ 37,702
100-12-021 Finance - Accounting	\$ 16,638	\$ -	\$ 16,638
100-12-031-034 Finance - Revenue	\$ 26,621	\$ -	\$ 26,621
100-12-041 Finance - Purchasing	\$ 13,310	\$ -	\$ 13,310
100-12-052 GIS	\$ 6,655	\$ -	\$ 6,655
100-13-011 HR	\$ 16,638	\$ 16,900	\$ 33,538
100-14-011 Parks & Rec Admin	\$ 20,600	\$ 100,680	\$ 121,280
100-15-011 Police Admin	\$ 33,647	\$ 139,513	\$ 173,161
100-16-011 Fire Admin	\$ 10,987	\$ 8,270	\$ 19,257
100-17-011 Community Development Admin	\$ 10,300	\$ 52,318	\$ 62,618
100-18-011 Public Works Admin	\$ 26,609	\$ 12,046	\$ 38,654
100-18-021 Civil Engineering	\$ 29,184	\$ -	\$ 29,184
100-14-013 Registration Services	\$ 3,433	\$ -	\$ 3,433
100-14-021 Recreation Services	\$ 13,734	\$ -	\$ 13,734
100-14-024 Teen Drop In Center	\$ 3,433	\$ -	\$ 3,433
100-14-025 Special Activity Classes	\$ 5,974	\$ -	\$ 5,974
100-14-026 Special Events	\$ 3,433	\$ -	\$ 3,433
100-14-027 Tennis Operations	\$ 3,433	\$ -	\$ 3,433
100-14-028 Facility & Parks Reservations	\$ 8,583	\$ -	\$ 8,583
100-14-031 Cultural Arts	\$ 10,300	\$ -	\$ 10,300
100-14-034 Art Classes	\$ 4,257	\$ -	\$ 4,257
100-14-036 Concerts In The Park	\$ 3,433	\$ -	\$ 3,433
100-14-041 Sports Leagues & Tournaments	\$ 3,571	\$ -	\$ 3,571
100-14-042 Sports Classes	\$ 8,789	\$ -	\$ 8,789
100-14-043 Swimming Activities	\$ 6,386	\$ -	\$ 6,386

ALLOCATION SUMMARY

100-13-011 HR

	<u>Citywide Support</u>	<u>Recruitments</u>	<u>Total</u>
100-14-044 Sports & Aquatics Admin	\$ 3,433	\$ -	\$ 3,433
100-14-051 Volunteers	\$ 6,867	\$ -	\$ 6,867
100-14-061 Older Adult Activities	\$ 3,639	\$ -	\$ 3,639
100-14-062 Senior Services	\$ 6,867	\$ -	\$ 6,867
100-15-021 Patrol	\$ 137,335	\$ -	\$ 137,335
100-15-031 Investigations	\$ 48,067	\$ -	\$ 48,067
100-15-041 Technical Support Services	\$ 44,634	\$ -	\$ 44,634
100-15-051 Community Affairs	\$ 6,867	\$ -	\$ 6,867
100-15-061 Traffic Safety	\$ 20,600	\$ -	\$ 20,600
100-15-071 Jail Operations	\$ 24,034	\$ -	\$ 24,034
100-15-081 Parking Enforcement	\$ 51,501	\$ -	\$ 51,501
100-15-091 Animal Control	\$ 10,300	\$ -	\$ 10,300
100-16-021 Prevention	\$ 10,300	\$ -	\$ 10,300
100-16-031 Suppression	\$ 65,234	\$ -	\$ 65,234
100-16-041 Paramedics	\$ 24,034	\$ -	\$ 24,034
100-16-051 Special Services	\$ 3,433	\$ -	\$ 3,433
100-16-053 Fire Reserves	\$ 3,433	\$ -	\$ 3,433
100-17-021 Current Planning	\$ 13,734	\$ -	\$ 13,734
100-17-022 Advance Planning	\$ 10,300	\$ -	\$ 10,300
100-17-031 Plan Check	\$ 13,734	\$ -	\$ 13,734
100-17-032 Inspection	\$ 27,467	\$ -	\$ 27,467
100-17-041 Code Enforcement	\$ 6,867	\$ -	\$ 6,867
100-17-051 Traffic Engineering	\$ 3,433	\$ -	\$ 3,433
100-18-032 Street Repair	\$ 37,767	\$ -	\$ 37,767
100-18-034 Traffic Control	\$ 8,583	\$ -	\$ 8,583
100-18-042 Parks Maintenance	\$ 3,433	\$ -	\$ 3,433
230-14-091 Prop. A Fund - Transportation	\$ 13,734	\$ -	\$ 13,734
501-18-231 Water Pumping	\$ 9,785	\$ -	\$ 9,785
501-18-251 Water Maintenance	\$ 29,184	\$ -	\$ 29,184
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 3,433	\$ -	\$ 3,433

ALLOCATION SUMMARY

100-13-011 HR

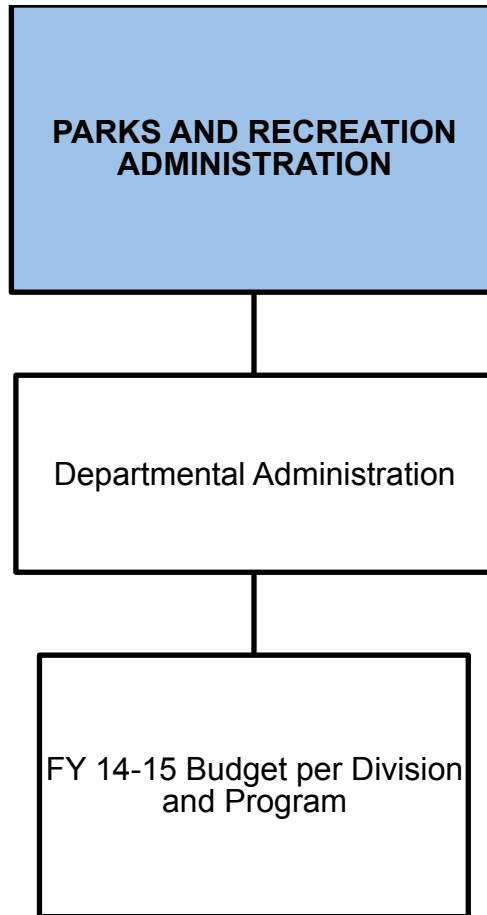
	<u>Citywide Support</u>	<u>Recruitments</u>	<u>Total</u>
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 11,845	\$ -	\$ 11,845
510-18-411 Refuse Fund - Refuse Management	\$ 4,292	\$ -	\$ 4,292
520-18-511 Parking Fund - Street Meters & City Lots	\$ 4,807	\$ -	\$ 4,807
521-18-513 County Parking Lots Fund	\$ 687	\$ -	\$ 687
521-18-514 County Parking Lots Fund	\$ 687	\$ -	\$ 687
522-18-512 State Pier and Parking Lot Fund	\$ 1,373	\$ -	\$ 1,373
601-13-021 Insurance Reserve Fund - HR	\$ 6,867	\$ -	\$ 6,867
605-12-051 Information Systems Fund - Information Systems	\$ 24,034	\$ 8,090	\$ 32,124
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ 10,300	\$ -	\$ 10,300
615-18-041 Building Maintenance & Operations Fund	\$ 17,167	\$ -	\$ 17,167
Total	\$ 1,090,594	\$ 371,965	\$ 1,462,560

(13) Parks and Recreation Administration

The Parks and Recreation Administration Division oversees all operating functions of the various divisions and programs in the department. These responsibilities include administration of Capital Improvement Projects, coordination with the various departmental commissions, development of departmental budget, and coordination of all city special and community events. Parks and Recreation Administration costs are allocated to Receiving Departments, as follows:

- **Departmental Administration** – relates to general administrative support provided to Police Department divisions and programs and is allocated based on FY14-15 Budgeted Expenditures per Division and Program.

The chart on the following page illustrates the functions and measures used to allocate Parks and Recreation Administration 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:



(13.1) Parks and Recreation Administration Detail Reports

The following pages 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

100-14-011 Parks & Rec Admin

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 2,746,816		\$ 2,746,816
Bond Debt	\$ (592,904)		
Total Deductions	<u>\$ (592,904)</u>		\$ (592,904)
Incoming Costs			
-- Building Replacement	\$ 74,702	\$ -	\$ 74,702
100-11-011 City Council	\$ 11,842	\$ 1,770	\$ 13,612
100-11-021 City Mgr	\$ 20,258	\$ 2,730	\$ 22,988
100-11-031 City Treasurer	\$ 683	\$ 94	\$ 776
100-11-041 City Clerk	\$ 33,302	\$ 1,895	\$ 35,197
100-11-051 City Attorney	\$ 11,531	\$ 386	\$ 11,917
100-12-011 Finance - Admin	\$ 22,302	\$ 2,811	\$ 25,112
100-12-021 Finance - Accounting	\$ 84,574	\$ 4,420	\$ 88,994
100-12-031-034 Finance - Revenue	\$ 8,698	\$ 451	\$ 9,149
100-12-041 Finance - Purchasing	\$ 45,062	\$ 2,232	\$ 47,294
100-12-052 GIS	\$ 53,415	\$ 1,924	\$ 55,338
100-13-011 HR	\$ 117,532	\$ 3,748	\$ 121,280
100-14-011 Parks & Rec Admin		\$ 939,525	\$ 939,525
Total Incoming Costs	<u>\$ 483,899</u>	<u>\$ 961,984</u>	<u>\$ 1,445,884</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 2,637,811</u>	<u>\$ 961,984</u>	<u>\$ 3,599,796</u>

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

DEPARTMENTAL EXPENSE DETAIL

100-14-011 Parks & Rec Admin

Expense Type	\$	General Admin	Departmental Administration
Personnel			
Salaries & Wages	\$ 438,471	\$ -	\$ 438,471
Fringe Benefits	\$ 203,844	\$ -	\$ 203,844
Subtotal Personnel Cost	\$ 642,315	\$ -	\$ 642,315
Operating Services & Supplies			
Contract & Professional Services	\$ 580,675	\$ -	\$ 580,675
Materials & Services	\$ 150,612	\$ -	\$ 150,612
Utilities	\$ 9,400	\$ -	\$ 9,400
Internal Service Charges	\$ 770,910	\$ -	\$ 770,910
Bond Debt	\$ 592,904	\$ -	\$ 592,904
Subtotal Operating Cost	\$ 2,104,501	\$ -	\$ 2,104,501
DEPARTMENTAL EXPENDITURES	\$ 2,746,816	\$ -	\$ 2,746,816
Disallowed Costs			
Bond Debt	\$ (592,904)		\$ (592,904)
Subtotal Disallowed Costs	\$ (592,904)	\$ -	\$ (592,904.00)
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 2,153,912	\$ -	\$ 2,153,912
First Allocation			
Incoming - All Others	\$ 483,899	\$ -	\$ 483,899
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 2,637,811		\$ 2,637,811
Second Allocation			
Incoming - All Others	\$ 961,984	\$ -	\$ 961,984
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 961,984		\$ 961,984.11
TOTAL ALLOCATED	\$ 3,599,796		\$ 3,599,796

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-14-011 Parks & Rec Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Administration							
100-14-011 Parks & Rec Admin	2,746,816.00	35.618%	\$ 939,525		\$ 939,525		\$ 939,525
100-14-021 Recreation Services	1,116,649.00	14.479%	\$ 381,940		\$ 381,940	\$ 216,348	\$ 598,288
100-14-022 Playground	5,320.00	0.069%	\$ 1,820		\$ 1,820	\$ 1,031	\$ 2,850
100-14-024 Teen Drop In Center	102,220.00	1.325%	\$ 34,963		\$ 34,963	\$ 19,805	\$ 54,768
100-14-025 Special Activity Classes	353,482.00	4.584%	\$ 120,906		\$ 120,906	\$ 68,486	\$ 189,392
100-14-026 Special Events	161,920.00	2.100%	\$ 55,383		\$ 55,383	\$ 31,372	\$ 86,755
100-14-027 Tennis Operations	161,620.00	2.096%	\$ 55,281		\$ 55,281	\$ 31,313	\$ 86,594
100-14-028 Facility & Parks Reservations	333,438.00	4.324%	\$ 114,050		\$ 114,050	\$ 64,603	\$ 178,652
100-14-031 Cultural Arts	364,123.00	4.722%	\$ 124,545		\$ 124,545	\$ 70,548	\$ 195,093
100-14-034 Art Classes	216,310.00	2.805%	\$ 73,987		\$ 73,987	\$ 41,909	\$ 115,896
100-14-036 Concerts In The Park	40,465.00	0.525%	\$ 13,841		\$ 13,841	\$ 7,840	\$ 21,681
100-14-041 Sports Leagues & Tournaments	324,442.00	4.207%	\$ 110,973		\$ 110,973	\$ 62,860	\$ 173,832
100-14-042 Sports Classes	494,814.00	6.416%	\$ 169,247		\$ 169,247	\$ 95,869	\$ 265,116
100-14-043 Swimming Activities	508,498.00	6.594%	\$ 173,927		\$ 173,927	\$ 98,520	\$ 272,448
100-14-044 Sports & Aquatics Admin	166,507.00	2.159%	\$ 56,952		\$ 56,952	\$ 32,260	\$ 89,213
100-14-051 Volunteers	146,998.00	1.906%	\$ 50,279		\$ 50,279	\$ 28,480	\$ 78,760
100-14-061 Older Adult Activities	105,710.00	1.371%	\$ 36,157		\$ 36,157	\$ 20,481	\$ 56,638
100-14-062 Senior Services	227,631.00	2.952%	\$ 77,859		\$ 77,859	\$ 44,103	\$ 121,962
401-14-011 Capital Improvement Fund - Parks & Rec Admin	135,000.00	1.751%	\$ 46,176		\$ 46,176	\$ 26,156	\$ 72,331
Total	7,711,963.00	100.000%	\$ 2,637,811	\$ -	\$ 2,637,811	\$ 961,984	\$ 3,599,796

Allocation Basis:

Budgeted Expenditures per Parks & Recreation Program

Source of Allocation:

FY 14-15 Adopted Budget

ALLOCATION SUMMARY

100-14-011 Parks & Rec Admin

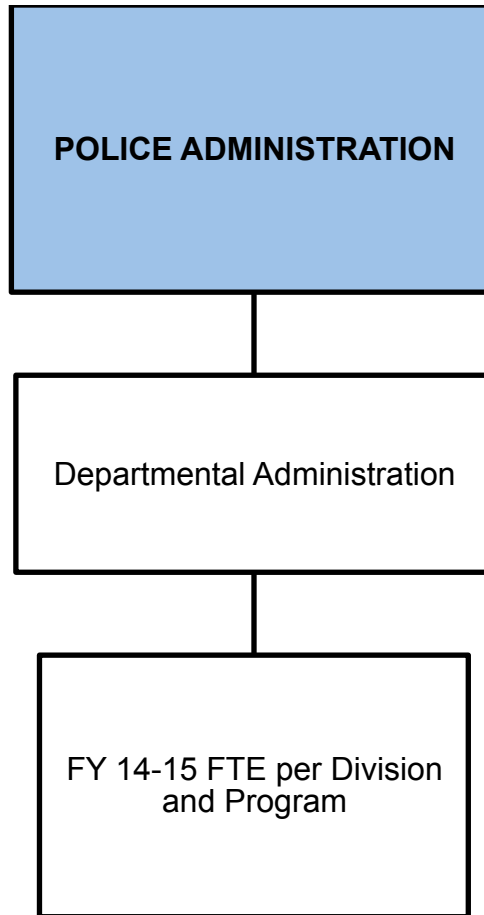
	<u>Departmental Administration</u>	<u>Total</u>
100-14-011 Parks & Rec Admin	\$ 939,525	\$ 939,525
100-14-021 Recreation Services	\$ 598,288	\$ 598,288
100-14-022 Playground	\$ 2,850	\$ 2,850
100-14-024 Teen Drop In Center	\$ 54,768	\$ 54,768
100-14-025 Special Activity Classes	\$ 189,392	\$ 189,392
100-14-026 Special Events	\$ 86,755	\$ 86,755
100-14-027 Tennis Operations	\$ 86,594	\$ 86,594
100-14-028 Facility & Parks Reservations	\$ 178,652	\$ 178,652
100-14-031 Cultural Arts	\$ 195,093	\$ 195,093
100-14-034 Art Classes	\$ 115,896	\$ 115,896
100-14-036 Concerts In The Park	\$ 21,681	\$ 21,681
100-14-041 Sports Leagues & Tournaments	\$ 173,832	\$ 173,832
100-14-042 Sports Classes	\$ 265,116	\$ 265,116
100-14-043 Swimming Activities	\$ 272,448	\$ 272,448
100-14-044 Sports & Aquatics Admin	\$ 89,213	\$ 89,213
100-14-051 Volunteers	\$ 78,760	\$ 78,760
100-14-061 Older Adult Activities	\$ 56,638	\$ 56,638
100-14-062 Senior Services	\$ 121,962	\$ 121,962
401-14-011 Capital Improvement Fund - Parks & Rec Admin	\$ 72,331	\$ 72,331
Total	\$ 3,599,796	\$ 3,599,796

(14) Police Administration

The Police Administration Division provides day-to-day administrative support to the various divisions and programs housed within the Police Department. These responsibilities include development of departmental policies, management of the department's budget, communicating with the public, conducting internal affairs investigations, and management of police grants. Police Administration costs are allocated to Receiving Departments, as follows:

- **Departmental Administration** – relates to general administrative support provided to Police Department divisions and programs and is allocated based on FY14-15 FTE per Division, and Program.

The chart on the following page illustrates the functions and measures used to allocate Police Administration 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:



(14.1) Police Administration Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

COSTS TO BE ALLOCATED

100-15-011 Police Admin

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 4,999,332		\$ 4,999,332
Bond Debt	\$ (56,433)		
Total Deductions	<u>\$ (56,433)</u>		\$ (56,433)
Incoming Costs			
100-11-011 City Council	\$ 21,264	\$ 3,178	\$ 24,443
100-11-021 City Mgr	\$ 36,381	\$ 4,901	\$ 41,283
100-11-031 City Treasurer	\$ 1,943	\$ 266	\$ 2,209
100-11-041 City Clerk	\$ 25,263	\$ 1,438	\$ 26,701
100-11-051 City Attorney	\$ 20,708	\$ 693	\$ 21,401
100-12-011 Finance - Admin	\$ 44,044	\$ 5,554	\$ 49,598
100-12-021 Finance - Accounting	\$ 92,328	\$ 4,816	\$ 97,144
100-12-031-034 Finance - Revenue	\$ 24,154	\$ 1,252	\$ 25,406
100-12-041 Finance - Purchasing	\$ 40,382	\$ 2,029	\$ 42,411
100-12-052 GIS	\$ 40,993	\$ 1,476	\$ 42,469
100-13-011 HR	\$ 167,810	\$ 5,351	\$ 173,161
100-15-011 Police Admin		\$ 458,320	\$ 458,320
Total Incoming Costs	<u>\$ 515,270</u>	<u>\$ 489,275</u>	<u>\$ 1,004,545</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 5,458,169</u>	<u>\$ 489,275</u>	<u>\$ 5,947,444</u>

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

DEPARTMENTAL EXPENSE DETAIL

100-15-011 Police Admin

Expense Type	\$	General Admin	Departmental Administration
Personnel			
Salaries & Wages	\$ 1,277,577	\$ -	\$ 1,277,577
Fringe Benefits	\$ 2,131,571	\$ -	\$ 2,131,571
Subtotal Personnel Cost	\$ 3,409,148	\$ -	\$ 3,409,148
Operating Services & Supplies			
Contract & Professional Services	\$ 80,904	\$ -	\$ 80,904
Materials & Services	\$ 215,679	\$ -	\$ 215,679
Utilities	\$ 181,798	\$ -	\$ 181,798
Internal Service Charges	\$ 1,035,370	\$ -	\$ 1,035,370
Property & Equipment	\$ 20,000	\$ -	\$ 20,000
Bond Debt	\$ 56,433	\$ -	\$ 56,433
Subtotal Operating Cost	\$ 1,590,184	\$ -	\$ 1,590,184
DEPARTMENTAL EXPENDITURES	\$ 4,999,332	\$ -	\$ 4,999,332
Disallowed Costs			
Bond Debt	\$ (56,433)	\$ -	\$ (56,433)
Subtotal Disallowed Costs	\$ (56,433)	\$ -	\$ (56,433.00)
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 4,942,899	\$ -	\$ 4,942,899
First Allocation			
Incoming - All Others	\$ 515,270	\$ -	\$ 515,270
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 5,458,169	\$ -	\$ 5,458,169
Second Allocation			
Incoming - All Others	\$ 489,275	\$ -	\$ 489,275
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 489,275	\$ -	\$ 489,274.97
TOTAL ALLOCATED	\$ 5,947,444	\$ -	\$ 5,947,444

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-15-011 Police Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Administration							
100-15-011 Police Admin	8.80	8.397%	\$ 458,320		\$ 458,320		\$ 458,320
100-15-021 Patrol	40.00	38.168%	\$ 2,083,271		\$ 2,083,271	\$ 203,865	\$ 2,287,135
100-15-031 Investigations	14.00	13.359%	\$ 729,145		\$ 729,145	\$ 71,353	\$ 800,497
100-15-041 Technical Support Services	12.00	11.450%	\$ 624,981		\$ 624,981	\$ 61,159	\$ 686,141
100-15-051 Community Affairs	1.00	0.954%	\$ 52,082		\$ 52,082	\$ 5,097	\$ 57,178
100-15-061 Traffic Safety	6.00	5.725%	\$ 312,491		\$ 312,491	\$ 30,580	\$ 343,070
100-15-071 Jail Operations	6.00	5.725%	\$ 312,491		\$ 312,491	\$ 30,580	\$ 343,070
100-15-081 Parking Enforcement	14.00	13.359%	\$ 729,145		\$ 729,145	\$ 71,353	\$ 800,497
100-15-091 Animal Control	3.00	2.863%	\$ 156,245		\$ 156,245	\$ 15,290	\$ 171,535
Total	104.80	100.000%	\$ 5,458,169	\$ -	\$ 5,458,169	\$ 489,275	\$ 5,947,444

Allocation Basis: # of FTE per Police Division / Program

Source of Allocation: FY 14-15 Budgeted Personnel

ALLOCATION SUMMARY

100-15-011 Police Admin

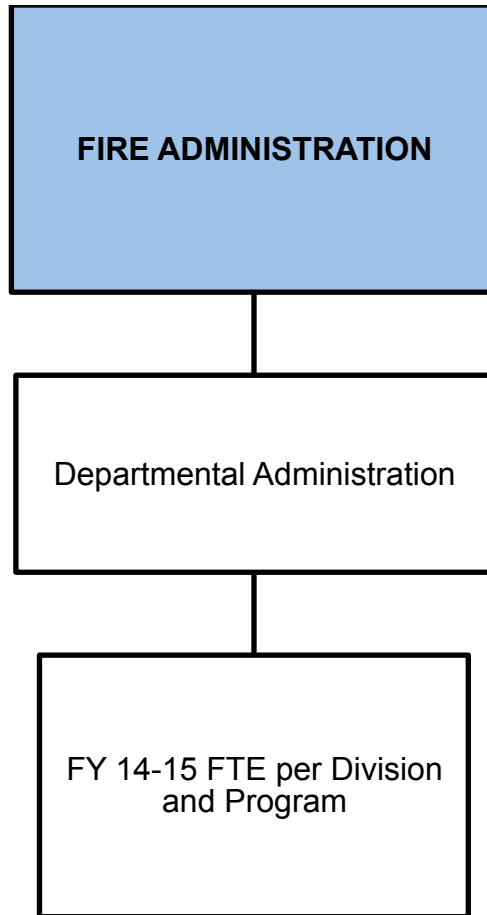
	<u>Departmental Administration</u>	<u>Total</u>
100-15-011 Police Admin	\$ 458,320	\$ 458,320
100-15-021 Patrol	\$ 2,287,135	\$ 2,287,135
100-15-031 Investigations	\$ 800,497	\$ 800,497
100-15-041 Technical Support Services	\$ 686,141	\$ 686,141
100-15-051 Community Affairs	\$ 57,178	\$ 57,178
100-15-061 Traffic Safety	\$ 343,070	\$ 343,070
100-15-071 Jail Operations	\$ 343,070	\$ 343,070
100-15-081 Parking Enforcement	\$ 800,497	\$ 800,497
100-15-091 Animal Control	\$ 171,535	\$ 171,535
Total	\$ 5,947,444	\$ 5,947,444

(15) Fire Administration

The Fire Administration Division provides administrative support to the various divisions and programs housed within the Fire Department such as Fire Prevention, Fire Operations, Emergency Medical Services, and Support Services. These responsibilities include training, equipment, resources, and financial management of the Department. Fire Administration costs are allocated to Receiving Departments, as follows:

- **Departmental Administration** – relates to general administrative support provided to Fire Department divisions and programs and is allocated based on FY14-15 FTE per Division, and Program.

The chart on the following page illustrates the functions and measures used to allocate Fire Administration 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:



(15.1) Fire Administration Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

COSTS TO BE ALLOCATED

100-16-011 Fire Admin

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 2,252,185		\$ 2,252,185
Bond Debt	\$ (10,591)		
Total Deductions	<u>\$ (10,591)</u>		\$ (10,591)
Incoming Costs			
100-11-011 City Council	\$ 7,883	\$ 1,178	\$ 9,061
100-11-021 City Mgr	\$ 13,512	\$ 1,816	\$ 15,328
100-11-031 City Treasurer	\$ 652	\$ 89	\$ 741
100-11-041 City Clerk	\$ 13,206	\$ 752	\$ 13,958
100-11-051 City Attorney	\$ 7,691	\$ 257	\$ 7,947
100-12-011 Finance - Admin	\$ 18,740	\$ 2,362	\$ 21,102
100-12-021 Finance - Accounting	\$ 34,921	\$ 1,821	\$ 36,742
100-12-031-034 Finance - Revenue	\$ 8,227	\$ 426	\$ 8,654
100-12-041 Finance - Purchasing	\$ 35,590	\$ 1,769	\$ 37,359
100-12-052 GIS	\$ 17,391	\$ 626	\$ 18,017
100-13-011 HR	\$ 18,663	\$ 594	\$ 19,257
100-16-011 Fire Admin		\$ 170,505	\$ 170,505
Total Incoming Costs	<u>\$ 176,475</u>	<u>\$ 182,196</u>	<u>\$ 358,671</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 2,418,069</u>	<u>\$ 182,196</u>	<u>\$ 2,600,265</u>

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

DEPARTMENTAL EXPENSE DETAIL

100-16-011 Fire Admin

Expense Type	\$	General Admin	Departmental Administration
Personnel			
Salaries & Wages	\$ 442,977	\$ -	\$ 442,977
Fringe Benefits	\$ 893,404	\$ -	\$ 893,404
Subtotal Personnel Cost	\$ 1,336,381	\$ -	\$ 1,336,381
Operating Services & Supplies			
Contract & Professional Services	\$ 481,371	\$ -	\$ 481,371
Materials & Services	\$ 32,609	\$ -	\$ 32,609
Utilities	\$ 26,155	\$ -	\$ 26,155
Internal Service Charges	\$ 265,078	\$ -	\$ 265,078
Property & Equipment	\$ 100,000	\$ -	\$ 100,000
Bond Debt	\$ 10,591	\$ -	\$ 10,591
Subtotal Operating Cost	\$ 915,804	\$ -	\$ 915,804
DEPARTMENTAL EXPENDITURES	\$ 2,252,185	\$ -	\$ 2,252,185
Disallowed Costs			
Bond Debt	\$ (10,591)		\$ (10,591)
Subtotal Disallowed Costs	\$ (10,591)	\$ -	\$ (10,591.00)
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 2,241,594	\$ -	\$ 2,241,594
First Allocation			
Incoming - All Others	\$ 176,475	\$ -	\$ 176,475
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 2,418,069		\$ 2,418,069
Second Allocation			
Incoming - All Others	\$ 182,196	\$ -	\$ 182,196
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 182,196		\$ 182,196.40
TOTAL ALLOCATED	\$ 2,600,265		\$ 2,600,265

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-16-011 Fire Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Administration							
100-16-011 Fire Admin	2.20	7.051%	\$ 170,505		\$ 170,505		\$ 170,505
100-16-021 Prevention	2.00	6.410%	\$ 155,004		\$ 155,004	\$ 12,565	\$ 167,570
100-16-031 Suppression	19.00	60.897%	\$ 1,472,542		\$ 1,472,542	\$ 119,370	\$ 1,591,912
100-16-041 Paramedics	7.00	22.436%	\$ 542,515		\$ 542,515	\$ 43,978	\$ 586,494
100-16-051 Special Services	1.00	3.205%	\$ 77,502		\$ 77,502	\$ 6,283	\$ 83,785
Total	31.20	100.000%	\$ 2,418,069	\$ -	\$ 2,418,069	\$ 182,196	\$ 2,600,265

Allocation Basis: # of FTE per Fire Division / Program

Source of Allocation: FY 14-15 Budgeted Personnel

ALLOCATION SUMMARY

100-16-011 Fire Admin

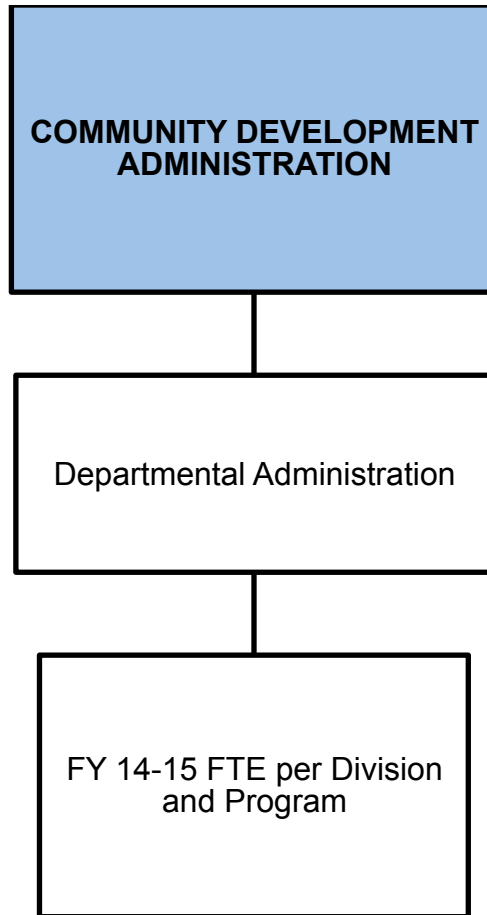
	<u>Departmental Administration</u>	<u>Total</u>
100-16-011 Fire Admin	\$ 170,505	\$ 170,505
100-16-021 Prevention	\$ 167,570	\$ 167,570
100-16-031 Suppression	\$ 1,591,912	\$ 1,591,912
100-16-041 Paramedics	\$ 586,494	\$ 586,494
100-16-051 Special Services	\$ 83,785	\$ 83,785
Total	\$ 2,600,265	\$ 2,600,265

(16) Community Development Administration

The Community Development Administration Division provides administrative support to the various divisions and programs housed within Community Development. These responsibilities include ensuring compliance with the Municipal Code and conformity with the goals of the General Plan, performing Department payroll, paying department invoices, tracking statistics and monitoring the Departmental budget. Community Development Administration costs are allocated to Receiving Departments, as follows:

- **Departmental Administration** – relates to general administrative support provided to Community Development divisions and programs and is allocated based on FY14-15 FTE per Division, and Program.

The chart on the following page illustrates the functions and measures used to allocate Community Development Administration 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:



(16.1) Community Development Administration Detail Reports

The following pages 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

100-17-011 Community Development Admin

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 776,447		\$ 776,447
Total Deductions	\$ -		\$ -
Incoming Costs			
-- Building Replacement	\$ 148,428	\$ -	\$ 148,428
100-11-011 City Council	\$ 3,912	\$ 585	\$ 4,496
100-11-021 City Mgr	\$ 6,683	\$ 902	\$ 7,585
100-11-031 City Treasurer	\$ 242	\$ 33	\$ 276
100-11-041 City Clerk	\$ 20,096	\$ 1,144	\$ 21,240
100-11-051 City Attorney	\$ 3,804	\$ 128	\$ 3,932
100-12-011 Finance - Admin	\$ 6,548	\$ 825	\$ 7,373
100-12-021 Finance - Accounting	\$ 15,772	\$ 824	\$ 16,595
100-12-031-034 Finance - Revenue	\$ 3,046	\$ 158	\$ 3,204
100-12-041 Finance - Purchasing	\$ 10,411	\$ 525	\$ 10,936
100-12-052 GIS	\$ 58,383	\$ 2,102	\$ 60,486
100-13-011 HR	\$ 60,683	\$ 1,935	\$ 62,618
100-17-011 Community Development Admin		\$ 101,314	\$ 101,314
Total Incoming Costs	<u>\$ 338,008</u>	<u>\$ 110,474</u>	<u>\$ 448,482</u>
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	<u>\$ 1,114,455</u>	<u>\$ 110,474</u>	<u>\$ 1,224,929</u>

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

DEPARTMENTAL EXPENSE DETAIL

100-17-011 Community Development Admin

Expense Type	\$	General Admin	Departmental Administration
Personnel			
Salaries & Wages	\$ 318,369	\$ -	\$ 318,369
Fringe Benefits	\$ 72,452	\$ -	\$ 72,452
Subtotal Personnel Cost	\$ 390,821	\$ -	\$ 390,821
Operating Services & Supplies			
Contract & Professional Services	\$ 159,430	\$ -	\$ 159,430
Materials & Services	\$ 39,039	\$ -	\$ 39,039
Utilities	\$ 1,500	\$ -	\$ 1,500
Internal Service Charges	\$ 185,657	\$ -	\$ 185,657
Subtotal Operating Cost	\$ 385,626	\$ -	\$ 385,626
DEPARTMENTAL EXPENDITURES	\$ 776,447	\$ -	\$ 776,447
Disallowed Costs			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 776,447	\$ -	\$ 776,447
First Allocation			
Incoming - All Others	\$ 338,008	\$ -	\$ 338,008
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 1,114,455	\$ -	\$ 1,114,455
Second Allocation			
Incoming - All Others	\$ 110,474	\$ -	\$ 110,474
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 110,474	\$ -	\$ 110,474.46
TOTAL ALLOCATED	\$ 1,224,929	\$ -	\$ 1,224,929

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-17-011 Community Development Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Administration							
100-17-011 Community Development Admin	2.00	9.091%	\$ 101,314		\$ 101,314		\$ 101,314
100-17-021 Current Planning	3.00	13.636%	\$ 151,971		\$ 151,971	\$ 16,571	\$ 168,542
100-17-022 Advance Planning	3.00	13.636%	\$ 151,971		\$ 151,971	\$ 16,571	\$ 168,542
100-17-031 Plan Check	3.00	13.636%	\$ 151,971		\$ 151,971	\$ 16,571	\$ 168,542
100-17-032 Inspection	7.00	31.818%	\$ 354,599		\$ 354,599	\$ 38,666	\$ 393,265
100-17-041 Code Enforcement	2.00	9.091%	\$ 101,314		\$ 101,314	\$ 11,047	\$ 112,362
100-17-051 Traffic Engineering	2.00	9.091%	\$ 101,314		\$ 101,314	\$ 11,047	\$ 112,362
Total	22.00	100.000%	\$ 1,114,455	\$ -	\$ 1,114,455	\$ 110,474	\$ 1,224,929

Allocation Basis:

of FTE per Community Development Division / Program

Source of Allocation:

FY 14-15 Budgeted Personnel

ALLOCATION SUMMARY

100-17-011 Community Development Admin

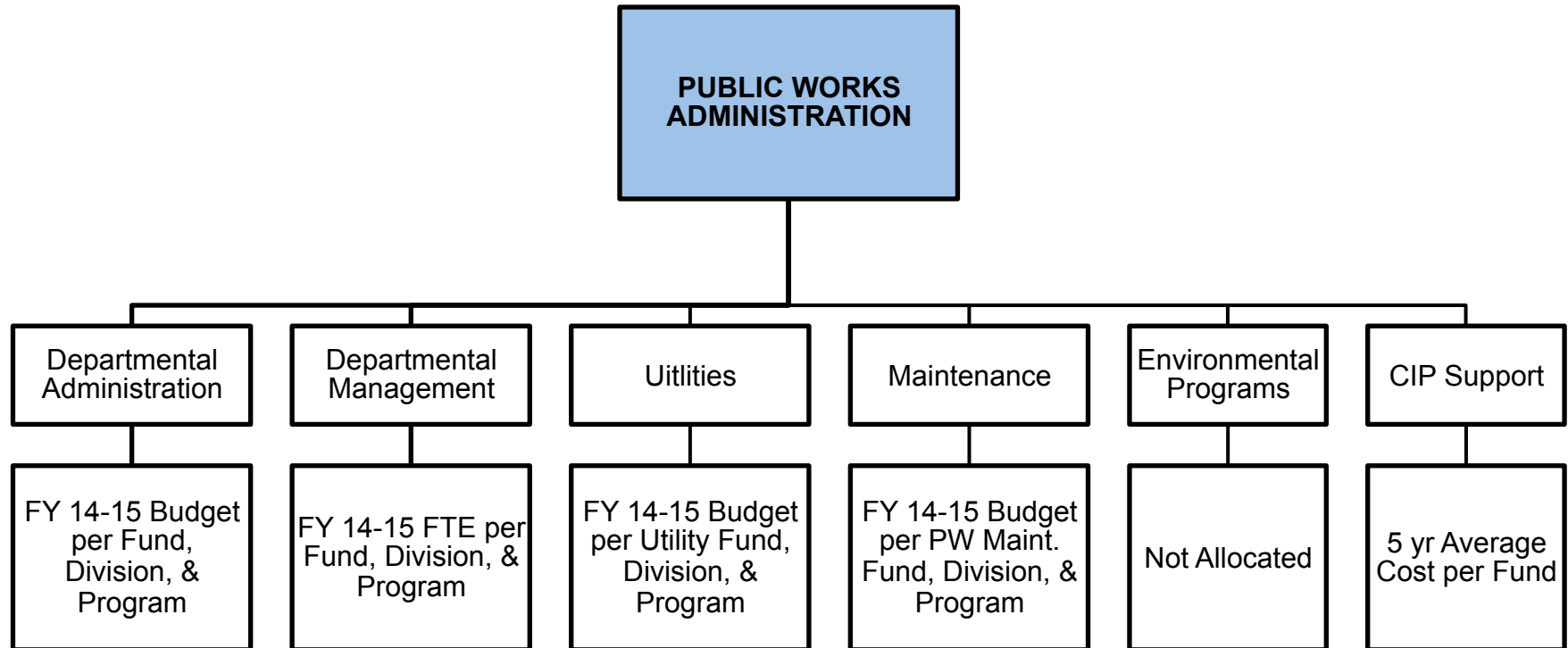
	<u>Departmental Administration</u>	<u>Total</u>
100-17-011 Community Development Admin	\$ 101,314	\$ 101,314
100-17-021 Current Planning	\$ 168,542	\$ 168,542
100-17-022 Advance Planning	\$ 168,542	\$ 168,542
100-17-031 Plan Check	\$ 168,542	\$ 168,542
100-17-032 Inspection	\$ 393,265	\$ 393,265
100-17-041 Code Enforcement	\$ 112,362	\$ 112,362
100-17-051 Traffic Engineering	\$ 112,362	\$ 112,362
Total	\$ 1,224,929	\$ 1,224,929

(17) Public Works Administration

The Public Works Administration Division is responsible for management of Public Works Grants and government contracts, and providing administrative support to the various divisions and programs housed within Public Works. These responsibilities include customer service support, department billing and payroll services, ensuring compliance with County, State, and Federal requirements, and overseeing the City's Capital Improvement Program and its Environmental Program. Public Works Administration costs are allocated to Receiving Departments, as follows:

- **Departmental Administration** – relates to general administrative support provided to Public Works divisions and programs and is allocated based on FY14-15 Budgeted Expenditures per Public Works Fund, Division, and Program.
- **Departmental Management** – relates to personnel management support provided to Public Works divisions and programs and is allocated based on FY14-15 FTE per Public Works Fund, Division, and Program.
- **Utilities** – is in relation to management support and oversight of the Utilities divisions and is allocated directly to the Utilities based on FY 14-15 Budgeted Expenditures per Utilities Fund, Division, and Program.
- **Maintenance** – is in relation to management support and oversight of the Maintenance Division and is allocated directly to the Public Works Maintenance Division based on FY 14-15 Expenditures per Maintenance Fund, Division, and Program.
- **Environmental Programs** – relates to general support provided to the Environmental Programs and in accordance with OMB guidelines is not allocated.
- **CIP Support** – relates to oversight of Engineering Division and CIP Projects and is allocated based on a five year average of cost per CIP project per fund.

The chart on the following page illustrates the functions and measures used to allocate Public Works Administration 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:



(17.1) Public Works Administration Detail Reports

The following pages 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

100-18-011 Public Works Admin

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 1,531,284		\$ 1,531,284
Interfund Transfers	\$ (21,140)		
Total Deductions	<u>\$ (21,140)</u>		\$ (21,140)
Incoming Costs			
-- Building Replacement	\$ 121,412	\$ -	\$ 121,412
100-11-011 City Council	\$ 10,412	\$ 1,556	\$ 11,968
100-11-021 City Mgr	\$ 17,757	\$ 2,402	\$ 20,159
100-11-031 City Treasurer	\$ 425	\$ 58	\$ 483
100-11-041 City Clerk	\$ 26,412	\$ 1,503	\$ 27,915
100-11-051 City Attorney	\$ 10,107	\$ 340	\$ 10,447
100-12-011 Finance - Admin	\$ 12,651	\$ 1,595	\$ 14,246
100-12-021 Finance - Accounting	\$ 29,768	\$ 1,550	\$ 31,318
100-12-031-034 Finance - Revenue	\$ 5,376	\$ 279	\$ 5,655
100-12-041 Finance - Purchasing	\$ 42,753	\$ 2,125	\$ 44,879
100-12-052 GIS	\$ 172,666	\$ 6,218	\$ 178,884
100-13-011 HR	\$ 37,462	\$ 1,192	\$ 38,654
100-18-011 Public Works Admin		\$ 33,263	\$ 33,263
Total Incoming Costs	<u>\$ 487,201</u>	<u>\$ 52,081</u>	<u>\$ 539,282</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 1,997,345</u>	<u>\$ 52,081</u>	<u>\$ 2,049,426</u>

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

DEPARTMENTAL EXPENSE DETAIL

100-18-011 Public Works Admin

Expense Type	\$	General Admin	Departmental Administration	Departmental Management	Utilities	Maintenance	Environmental Programs	CIP Support
Personnel								
Salaries & Wages	\$ 807,240	\$ -	\$ 83,144	\$ 83,144	\$ 239,416	\$ 149,796	\$ 145,797	\$ 105,942
Fringe Benefits	\$ 269,392	\$ -	\$ 27,747	\$ 27,747	\$ 79,898	\$ 49,990	\$ 48,656	\$ 35,355
Subtotal Personnel Cost	\$ 1,076,632	\$ -	\$ 110,891	\$ 110,891	\$ 319,314	\$ 199,786	\$ 194,453	\$ 141,296
Operating Services & Supplies								
Contract & Professional Services	\$ 29,080	\$ -	\$ 2,995	\$ 2,995	\$ 8,625	\$ 5,396	\$ 5,252	\$ 3,816
Materials & Services	\$ 58,800	\$ -	\$ 6,056	\$ 6,056	\$ 17,439	\$ 10,911	\$ 10,620	\$ 7,717
Utilities	\$ 44,844	\$ -	\$ 4,619	\$ 4,619	\$ 13,300	\$ 8,322	\$ 8,099	\$ 5,885
Internal Service Charges	\$ 150,788	\$ -	\$ 15,531	\$ 15,531	\$ 44,722	\$ 27,981	\$ 27,234	\$ 19,789
Property & Equipment	\$ 150,000	\$ -	\$ 15,450	\$ 15,450	\$ 44,488	\$ 27,835	\$ 27,092	\$ 19,686
Interfund Transfers	\$ 21,140	\$ -	\$ 2,177	\$ 2,177	\$ 6,270	\$ 3,923	\$ 3,818	\$ 2,774
Subtotal Operating Cost	\$ 454,652	\$ -	\$ 46,828	\$ 46,828	\$ 134,843	\$ 84,368	\$ 82,116	\$ 59,668
DEPARTMENTAL EXPENDITURES	\$ 1,531,284	\$ -	\$ 157,720	\$ 157,720	\$ 454,157	\$ 284,154	\$ 276,569	\$ 200,964
Disallowed Costs								
Interfund Transfers	\$ (21,140)	\$ (21,140)						
Subtotal Disallowed Costs	\$ (21,140)	\$ (21,140)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments								
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 1,510,144	\$ (21,140)	\$ 157,720	\$ 157,720	\$ 454,157	\$ 284,154	\$ 276,569	\$ 200,964
First Allocation								
Incoming - All Others	\$ 487,201	\$ (6,820)	\$ 50,883	\$ 50,883	\$ 146,520	\$ 91,674	\$ 89,226	\$ 64,835
Reallocate Admin Costs	\$ 0	\$ 27,960	\$ (2,880)	\$ (2,880)	\$ (8,293)	\$ (5,188)	\$ (5,050)	\$ (3,669)
Unallocated Costs	\$ (360,745)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (360,745)	\$ -
Subtotal of First Allocation	\$ 1,636,600	\$ 205,723	\$ 205,723	\$ 205,723	\$ 592,384	\$ 370,639	\$ -	\$ 262,130
Second Allocation								
Incoming - All Others	\$ 52,081	\$ (729)	\$ 5,439	\$ 5,439	\$ 15,663	\$ 9,800	\$ 9,538	\$ 6,931
Reallocate Admin Costs	\$ -	\$ 729	\$ (75)	\$ (75)	\$ (216)	\$ (135)	\$ (132)	\$ (96)
Unallocated Costs	\$ (9,406)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,406)	\$ -
Subtotal of Second Allocation	\$ 42,675	\$ 5,364.27	\$ 5,364.27	\$ 5,364.27	\$ 15,446.53	\$ 9,664.48	\$ -	\$ 6,835.09
TOTAL ALLOCATED	\$ 1,679,275	\$ 211,088	\$ 211,088	\$ 211,088	\$ 607,831	\$ 380,304	\$ -	\$ 268,965

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-18-011 Public Works Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Administration							
100-18-011 Public Works Admin	1,531,284.00	4.115%	\$ 8,466		\$ 8,466		\$ 8,466
100-18-031 Street Maintenance	3,360.00	0.009%	\$ 19		\$ 19	\$ 1	\$ 19
100-18-032 Street Repair	2,150,685.00	5.780%	\$ 11,891		\$ 11,891	\$ 323	\$ 12,214
100-18-034 Traffic Control	392,003.00	1.054%	\$ 2,167		\$ 2,167	\$ 59	\$ 2,226
100-18-042 Parks Maintenance	1,073,367.00	2.885%	\$ 5,935		\$ 5,935	\$ 161	\$ 6,096
100-18-043 School District Maintenance	399,736.00	1.074%	\$ 2,210		\$ 2,210	\$ 60	\$ 2,270
201-18-111 Street Lighting & Landscape Fund - Street Lighting	434,701.00	1.168%	\$ 2,403		\$ 2,403	\$ 65	\$ 2,469
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	5,059.00	0.014%	\$ 28		\$ 28	\$ 1	\$ 29
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	211,399.00	0.568%	\$ 1,169		\$ 1,169	\$ 32	\$ 1,201
205-18-032 Streets, Highways & Sidewalks - Street Repair	1,715,000.00	4.609%	\$ 9,482		\$ 9,482	\$ 258	\$ 9,740
231-18-021 Prop. C Fund - Civil Engineering	5,895,200.00	15.844%	\$ 32,594		\$ 32,594	\$ 886	\$ 33,480
232-18-091 AB 2766 Air Quality Fund - Transportation	155,068.00	0.417%	\$ 857		\$ 857	\$ 23	\$ 881
233-18-032 Measure R - Street Repair	335,000.00	0.900%	\$ 1,852		\$ 1,852	\$ 50	\$ 1,903
401-18-021 Capital Improvement Fund - Civil Engineering	925,600.00	2.488%	\$ 5,118		\$ 5,118	\$ 139	\$ 5,257
401-18-032 Capital Improvement Fund - Street Repair	348,000.00	0.935%	\$ 1,924		\$ 1,924	\$ 52	\$ 1,976
501-18-211 Water Administration	6,053,746.00	16.270%	\$ 33,470		\$ 33,470	\$ 910	\$ 34,381
501-18-221 Water Source Of Supply	13,000.00	0.035%	\$ 72		\$ 72	\$ 2	\$ 74
501-18-231 Water Pumping	1,355,885.00	3.644%	\$ 7,497		\$ 7,497	\$ 204	\$ 7,700
501-18-241 Water Treatment	87,199.00	0.234%	\$ 482		\$ 482	\$ 13	\$ 495
501-18-251 Water Maintenance	1,248,220.00	3.355%	\$ 6,901		\$ 6,901	\$ 188	\$ 7,089
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,215,651.00	3.267%	\$ 6,721		\$ 6,721	\$ 183	\$ 6,904
503-18-321 Wastewater Fund - Sewer Maintenance	1,919,373.00	5.158%	\$ 10,612		\$ 10,612	\$ 289	\$ 10,901
510-18-411 Refuse Fund - Refuse Management	784,371.00	2.108%	\$ 4,337		\$ 4,337	\$ 118	\$ 4,455
520-18-511 Parking Fund - Street Meters & City Lots	2,538,942.00	6.823%	\$ 14,038		\$ 14,038	\$ 382	\$ 14,419
521-18-513 County Parking Lots Fund	174,529.00	0.469%	\$ 965		\$ 965	\$ 26	\$ 991
521-18-514 County Parking Lots Fund	470,277.00	1.264%	\$ 2,600		\$ 2,600	\$ 71	\$ 2,671
522-18-512 State Pier and Parking Lot Fund	1,517,752.00	4.079%	\$ 8,391		\$ 8,391	\$ 228	\$ 8,620
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,018,958.00	2.738%	\$ 5,634		\$ 5,634	\$ 153	\$ 5,787
610-18-621 Fleet Mgmt Fund - Fleet Replacement	815,312.00	2.191%	\$ 4,508		\$ 4,508	\$ 123	\$ 4,630
615-18-041 Building Maintenance & Operations Fund	1,466,804.00	3.942%	\$ 8,110		\$ 8,110	\$ 221	\$ 8,330
710-18-021 Special Assessment Redemption Fund - Civil Engineering	953,389.00	2.562%	\$ 5,271		\$ 5,271	\$ 143	\$ 5,415
Total	37,208,870.00	100.000%	\$ 205,723	\$ -	\$ 205,723	\$ 5,364	\$ 211,088

Allocation Basis:

Budgeted Expenditures per Public Works Division / Program

Source of Allocation:

FY 14-15 Adopted Budget

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-18-011 Public Works Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Management							
100-18-011 Public Works Admin	6.75	12.054%	\$ 24,797		\$ 24,797		\$ 24,797
100-18-021 Civil Engineering	7.50	13.393%	\$ 27,552		\$ 27,552	\$ 817	\$ 28,369
100-18-032 Street Repair	11.00	19.643%	\$ 40,410		\$ 40,410	\$ 1,198	\$ 41,608
100-18-034 Traffic Control	2.50	4.464%	\$ 9,184		\$ 9,184	\$ 272	\$ 9,456
100-18-042 Parks Maintenance	1.00	1.786%	\$ 3,674		\$ 3,674	\$ 109	\$ 3,783
501-18-231 Water Pumping	2.85	5.089%	\$ 10,470		\$ 10,470	\$ 310	\$ 10,780
501-18-251 Water Maintenance	8.50	15.179%	\$ 31,226		\$ 31,226	\$ 926	\$ 32,152
502-18-311 Stormwater Fund - Storm Drain Maintenance	1.00	1.786%	\$ 3,674		\$ 3,674	\$ 109	\$ 3,783
503-18-321 Wastewater Fund - Sewer Maintenance	3.45	6.161%	\$ 12,674		\$ 12,674	\$ 376	\$ 13,050
510-18-411 Refuse Fund - Refuse Management	1.25	2.232%	\$ 4,592		\$ 4,592	\$ 136	\$ 4,728
520-18-511 Parking Fund - Street Meters & City Lots	1.40	2.500%	\$ 5,143		\$ 5,143	\$ 152	\$ 5,296
521-18-513 County Parking Lots Fund	0.20	0.357%	\$ 735		\$ 735	\$ 22	\$ 757
521-18-514 County Parking Lots Fund	0.20	0.357%	\$ 735		\$ 735	\$ 22	\$ 757
522-18-512 State Pier and Parking Lot Fund	0.40	0.714%	\$ 1,469		\$ 1,469	\$ 44	\$ 1,513
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	3.00	5.357%	\$ 11,021		\$ 11,021	\$ 327	\$ 11,348
615-18-041 Building Maintenance & Operations Fund	5.00	8.929%	\$ 18,368		\$ 18,368	\$ 545	\$ 18,913
Total	56.00	100.000%	\$ 205,723	\$ -	\$ 205,723	\$ 5,364	\$ 211,088

Allocation Basis:

of FTE per Public Works Division / Program

Source of Allocation:

FY 14-15 Budgeted Personnel

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-18-011 Public Works Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Utilities							
501-18-211 Water Administration	6,053,746.00	47.752%	\$ 282,876		\$ 282,876	\$ 7,376	\$ 290,252
501-18-221 Water Source Of Supply	13,000.00	0.103%	\$ 607		\$ 607	\$ 16	\$ 623
501-18-231 Water Pumping	1,355,885.00	10.695%	\$ 63,357		\$ 63,357	\$ 1,652	\$ 65,009
501-18-241 Water Treatment	87,199.00	0.688%	\$ 4,075		\$ 4,075	\$ 106	\$ 4,181
501-18-251 Water Maintenance	1,248,220.00	9.846%	\$ 58,326		\$ 58,326	\$ 1,521	\$ 59,847
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,215,651.00	9.589%	\$ 56,804		\$ 56,804	\$ 1,481	\$ 58,285
503-18-321 Wastewater Fund - Sewer Maintenance	1,919,373.00	15.140%	\$ 89,687		\$ 89,687	\$ 2,339	\$ 92,026
510-18-411 Refuse Fund - Refuse Management	784,371.00	6.187%	\$ 36,652		\$ 36,652	\$ 956	\$ 37,607
Total	12,677,445.00	100.000%	\$ 592,384	\$ -	\$ 592,384	\$ 15,447	\$ 607,831

Allocation Basis:

Budgeted Expenditures per Utilities Fund / Dept / Division / Program

Source of Allocation:

FY 14-15 Adopted Budget

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-18-011 Public Works Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Maintenance							
100-18-032 Street Repair	2,150,685.00	22.211%	\$ 82,322		\$ 82,322	\$ 2,147	\$ 84,469
100-18-034 Traffic Control	392,003.00	4.048%	\$ 15,005		\$ 15,005	\$ 391	\$ 15,396
100-18-042 Parks Maintenance	1,073,367.00	11.085%	\$ 41,086		\$ 41,086	\$ 1,071	\$ 42,157
100-18-043 School District Maintenance	399,736.00	4.128%	\$ 15,301		\$ 15,301	\$ 399	\$ 15,700
201-18-111 Street Lighting & Landscape Fund - Street Lighting	434,701.00	4.489%	\$ 16,639		\$ 16,639	\$ 434	\$ 17,073
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	5,059.00	0.052%	\$ 194		\$ 194	\$ 5	\$ 199
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	211,399.00	2.183%	\$ 8,092		\$ 8,092	\$ 211	\$ 8,303
205-18-032 Streets, Highways & Sidewalks - Street Repair	1,715,000.00	17.711%	\$ 65,645		\$ 65,645	\$ 1,712	\$ 67,357
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,018,958.00	10.523%	\$ 39,003		\$ 39,003	\$ 1,017	\$ 40,020
610-18-621 Fleet Mgmt Fund - Fleet Replacement	815,312.00	8.420%	\$ 31,208		\$ 31,208	\$ 814	\$ 32,022
615-18-041 Building Maintenance & Operations Fund	1,466,804.00	15.148%	\$ 56,145		\$ 56,145	\$ 1,464	\$ 57,609
Total	9,683,024.00	100.000%	\$ 370,639	\$ -	\$ 370,639	\$ 9,664	\$ 380,304

Allocation Basis:

Budgeted Expenditures per Maintenance Fund / Dept / Division / Program

Source of Allocation:

FY 14-15 Adopted Budget

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-18-011 Public Works Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
CIP Support							
205-18-032 Streets, Highways & Sidewalks - Street Repair	1,143,128.11	22.113%	\$ 57,964		\$ 57,964	\$ 1,511	\$ 59,476
231-18-021 Prop. C Fund - Civil Engineering	292,529.28	5.659%	\$ 14,833		\$ 14,833	\$ 387	\$ 15,220
233-18-032 Measure R - Street Repair	5,059.80	0.098%	\$ 257		\$ 257	\$ 7	\$ 263
401-18-021 Capital Improvement Fund - Civil Engineering	1,176,967.26	22.767%	\$ 59,680		\$ 59,680	\$ 1,556	\$ 61,236
501-18-231 Water Pumping	1,445,016.48	27.952%	\$ 73,272		\$ 73,272	\$ 1,911	\$ 75,182
502-18-311 Stormwater Fund - Storm Drain Maintenance	177,569.39	3.435%	\$ 9,004		\$ 9,004	\$ 235	\$ 9,239
503-18-321 Wastewater Fund - Sewer Maintenance	584,787.05	11.312%	\$ 29,653		\$ 29,653	\$ 773	\$ 30,426
520-18-511 Parking Fund - Street Meters & City Lots	237,947.70	4.603%	\$ 12,066		\$ 12,066	\$ 315	\$ 12,380
522-18-512 State Pier and Parking Lot Fund	106,544.27	2.061%	\$ 5,402		\$ 5,402	\$ 141	\$ 5,543
Total	5,169,549.32	100.000%	\$ 262,130	\$ -	\$ 262,130	\$ 6,835	\$ 268,965

Allocation Basis:

5 yr Average of CIP Expenditures per Fund

Source of Allocation:

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

ALLOCATION SUMMARY

100-18-011 Public Works Admin

	<u>Departmental Administration</u>	<u>Departmental Management</u>	<u>Utilities</u>	<u>Maintenance</u>
100-18-011 Public Works Admin	\$ 8,466	\$ 24,797	\$ -	\$ -
100-18-021 Civil Engineering	\$ -	\$ 28,369	\$ -	\$ -
100-18-031 Street Maintenance	\$ 19	\$ -	\$ -	\$ -
100-18-032 Street Repair	\$ 12,214	\$ 41,608	\$ -	\$ 84,469
100-18-034 Traffic Control	\$ 2,226	\$ 9,456	\$ -	\$ 15,396
100-18-042 Parks Maintenance	\$ 6,096	\$ 3,783	\$ -	\$ 42,157
100-18-043 School District Maintenance	\$ 2,270	\$ -	\$ -	\$ 15,700
201-18-111 Street Lighting & Landscape Fund - Street Lighting	\$ 2,469	\$ -	\$ -	\$ 17,073
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	\$ 29	\$ -	\$ -	\$ 199
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	\$ 1,201	\$ -	\$ -	\$ 8,303
205-18-032 Streets, Highways & Sidewalks - Street Repair	\$ 9,740	\$ -	\$ -	\$ 67,357
231-18-021 Prop. C Fund - Civil Engineering	\$ 33,480	\$ -	\$ -	\$ -
232-18-091 AB 2766 Air Quality Fund - Transportation	\$ 881	\$ -	\$ -	\$ -
233-18-032 Measure R - Street Repair	\$ 1,903	\$ -	\$ -	\$ -
401-18-021 Capital Improvement Fund - Civil Engineering	\$ 5,257	\$ -	\$ -	\$ -
401-18-032 Capital Improvement Fund - Street Repair	\$ 1,976	\$ -	\$ -	\$ -
501-18-211 Water Administration	\$ 34,381	\$ -	\$ 290,252	\$ -
501-18-221 Water Source Of Supply	\$ 74	\$ -	\$ 623	\$ -
501-18-231 Water Pumping	\$ 7,700	\$ 10,780	\$ 65,009	\$ -
501-18-241 Water Treatment	\$ 495	\$ -	\$ 4,181	\$ -
501-18-251 Water Maintenance	\$ 7,089	\$ 32,152	\$ 59,847	\$ -
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 6,904	\$ 3,783	\$ 58,285	\$ -
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 10,901	\$ 13,050	\$ 92,026	\$ -
510-18-411 Refuse Fund - Refuse Management	\$ 4,455	\$ 4,728	\$ 37,607	\$ -
520-18-511 Parking Fund - Street Meters & City Lots	\$ 14,419	\$ 5,296	\$ -	\$ -
521-18-513 County Parking Lots Fund	\$ 991	\$ 757	\$ -	\$ -
521-18-514 County Parking Lots Fund	\$ 2,671	\$ 757	\$ -	\$ -
522-18-512 State Pier and Parking Lot Fund	\$ 8,620	\$ 1,513	\$ -	\$ -
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ 5,787	\$ 11,348	\$ -	\$ 40,020
610-18-621 Fleet Mgmt Fund - Fleet Replacement	\$ 4,630	\$ -	\$ -	\$ 32,022
615-18-041 Building Maintenance & Operations Fund	\$ 8,330	\$ 18,913	\$ -	\$ 57,609
710-18-021 Special Assessment Redemption Fund - Civil Engineering	\$ 5,415	\$ -	\$ -	\$ -
Total	\$ 211,088	\$ 211,088	\$ 607,831	\$ 380,304

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

ALLOCATION SUMMARY

100-18-011 Public Works Admin

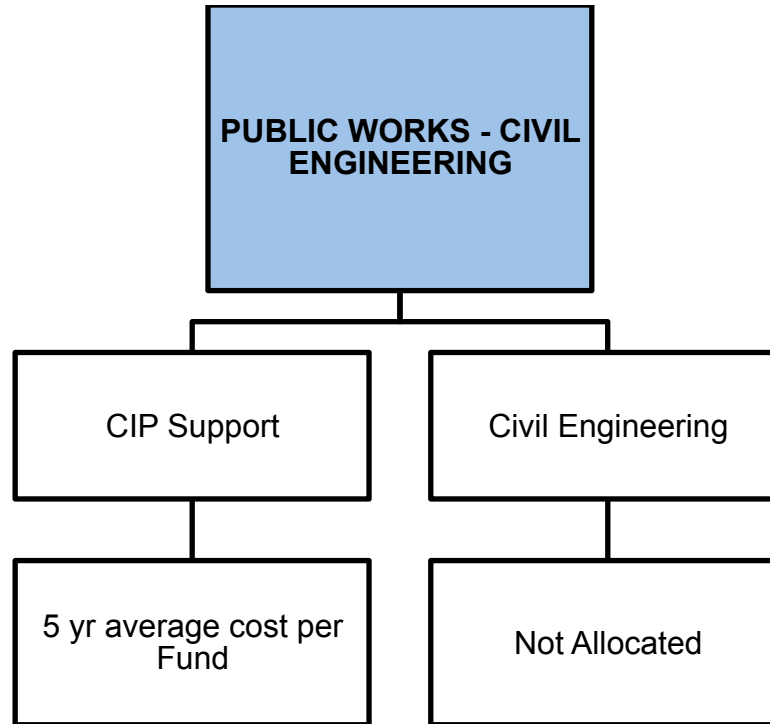
	<u>CIP Support</u>	<u>Total</u>
100-18-011 Public Works Admin	\$ -	\$ 33,263
100-18-021 Civil Engineering	\$ -	\$ 28,369
100-18-031 Street Maintenance	\$ -	\$ 19
100-18-032 Street Repair	\$ -	\$ 138,291
100-18-034 Traffic Control	\$ -	\$ 27,079
100-18-042 Parks Maintenance	\$ -	\$ 52,035
100-18-043 School District Maintenance	\$ -	\$ 17,970
201-18-111 Street Lighting & Landscape Fund - Street Lighting	\$ -	\$ 19,542
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	\$ -	\$ 227
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	\$ -	\$ 9,503
205-18-032 Streets, Highways & Sidewalks - Street Repair	\$ 59,476	\$ 136,573
231-18-021 Prop. C Fund - Civil Engineering	\$ 15,220	\$ 48,700
232-18-091 AB 2766 Air Quality Fund - Transportation	\$ -	\$ 881
233-18-032 Measure R - Street Repair	\$ 263	\$ 2,166
401-18-021 Capital Improvement Fund - Civil Engineering	\$ 61,236	\$ 66,493
401-18-032 Capital Improvement Fund - Street Repair	\$ -	\$ 1,976
501-18-211 Water Administration	\$ -	\$ 324,633
501-18-221 Water Source Of Supply	\$ -	\$ 697
501-18-231 Water Pumping	\$ 75,182	\$ 158,672
501-18-241 Water Treatment	\$ -	\$ 4,676
501-18-251 Water Maintenance	\$ -	\$ 99,088
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 9,239	\$ 78,211
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 30,426	\$ 146,402
510-18-411 Refuse Fund - Refuse Management	\$ -	\$ 46,790
520-18-511 Parking Fund - Street Meters & City Lots	\$ 12,380	\$ 32,095
521-18-513 County Parking Lots Fund	\$ -	\$ 1,748
521-18-514 County Parking Lots Fund	\$ -	\$ 3,427
522-18-512 State Pier and Parking Lot Fund	\$ 5,543	\$ 15,676
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ -	\$ 57,154
610-18-621 Fleet Mgmt Fund - Fleet Replacement	\$ -	\$ 36,652
615-18-041 Building Maintenance & Operations Fund	\$ -	\$ 84,852
710-18-021 Special Assessment Redemption Fund - Civil Engineering	\$ -	\$ 5,415
Total	\$ 268,965	\$ 1,679,275

(18) Public Works – Civil Engineering

The Public Works Civil Engineering Division is responsible for improving the City’s infrastructure and facility assets. These responsibilities include management and oversight of the city’s Capital Improvement Projects (CIPs), maintenance of traffic signals; review and inspection of private development work in the public right-of-way. Public Works – Engineering costs are allocated to Receiving Departments, as follows:

- **CIP Support** – relates to management and oversight provided to CIP Projects and is allocated based on a 5-year average of CIP Costs per Fund.
- **Civil Engineering** – relates to traffic signal maintenance and processing of permits and is not allocated through this plan.

The chart on the following page illustrates the functions and measures used to allocate Public Works – Engineering 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:



(18.1) Public Works – Engineering Detail Reports

The following pages 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

100-18-021 Civil Engineering

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 1,284,727		\$ 1,284,727
Total Deductions	\$ (111,220)		\$ (111,220)
Incoming Costs			
-- Building Replacement	\$ 90,000	\$ -	\$ 90,000
100-11-011 City Council	\$ 10,502	\$ 1,570	\$ 12,071
100-11-021 City Mgr	\$ 17,895	\$ 2,423	\$ 20,317
100-11-031 City Treasurer	\$ 401	\$ 55	\$ 456
100-11-041 City Clerk	\$ 1,148	\$ 65	\$ 1,214
100-11-051 City Attorney	\$ 10,185	\$ 343	\$ 10,528
100-12-011 Finance - Admin	\$ 10,833	\$ 1,366	\$ 12,199
100-12-021 Finance - Accounting	\$ 5,874	\$ 302	\$ 6,176
100-12-031-034 Finance - Revenue	\$ 5,038	\$ 261	\$ 5,299
100-12-041 Finance - Purchasing	\$ 332	\$ 17	\$ 350
100-13-011 HR	\$ 28,285	\$ 899	\$ 29,184
100-18-011 Public Works Admin	\$ 27,552	\$ 817	\$ 28,369
Total Incoming Costs	<u>\$ 208,044</u>	<u>\$ 8,118</u>	<u>\$ 216,162</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 1,381,551</u>	<u>\$ 8,118</u>	<u>\$ 1,389,669</u>

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

DEPARTMENTAL EXPENSE DETAIL

100-18-021 Civil Engineering

Expense Type	\$	General Admin	CIP Support	Civil Engineering
Personnel				
Salaries & Wages	\$ 768,813	\$ -	\$ 576,610	\$ 192,203
Fringe Benefits	\$ 210,369	\$ -	\$ 157,777	\$ 52,592
Subtotal Personnel Cost	\$ 979,182	\$ -	\$ 734,387	\$ 244,796
Operating Services & Supplies				
Contract & Professional Services	\$ 113,220	\$ -	\$ 84,915	\$ 28,305
Materials & Services	\$ 20,395	\$ -	\$ 15,296	\$ 5,099
Utilities	\$ 8,000	\$ -	\$ 6,000	\$ 2,000
Internal Service Charges	\$ 163,930	\$ -	\$ 122,948	\$ 40,983
Subtotal Operating Cost	\$ 305,545	\$ -	\$ 229,159	\$ 76,386
DEPARTMENTAL EXPENDITURES	\$ 1,284,727	\$ -	\$ 963,545	\$ 321,182
Disallowed Costs				
Contract & Professional Services	\$ (111,220)	\$ (111,220)		
Subtotal Disallowed Costs	\$ (111,220)	\$ (111,220)	\$ -	\$ -
Cost Adjustments				
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 1,173,507	\$ (111,220)	\$ 963,545	\$ 321,182
First Allocation				
Incoming - All Others	\$ 208,044	\$ (19,718)	\$ 170,821	\$ 56,940
Reallocate Admin Costs	\$ (0)	\$ 130,938	\$ (98,203)	\$ (32,734)
Unallocated Costs	\$ (345,388)		\$ -	\$ (345,388)
Subtotal of First Allocation	\$ 1,036,163		\$ 1,036,163	\$ -
Second Allocation				
Incoming - All Others	\$ 8,118	\$ (769)	\$ 6,666	\$ 2,222
Reallocate Admin Costs	\$ -	\$ 769	\$ (577)	\$ (192)
Unallocated Costs	\$ (2,029)		\$ -	\$ (2,029)
Subtotal of Second Allocation	\$ 6,088		\$ 6,088.47	\$ -
TOTAL ALLOCATED	\$ 1,042,252		\$ 1,042,252	\$ -

CITY OF MANHATTAN BEACH, CA
Full Cost Allocation Plan Report FY15

100-18-021 Civil Engineering

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
CIP Support							
205-18-032 Streets, Highways & Sidewalks - Street Repair	1,143,128.11	22.113%	\$ 229,124		\$ 229,124	\$ 1,346	\$ 230,470
231-18-021 Prop. C Fund - Civil Engineering	292,529.28	5.659%	\$ 58,633		\$ 58,633	\$ 345	\$ 58,978
233-18-032 Measure R - Street Repair	5,059.80	0.098%	\$ 1,014		\$ 1,014	\$ 6	\$ 1,020
401-18-021 Capital Improvement Fund - Civil Engineering	1,176,967.26	22.767%	\$ 235,907		\$ 235,907	\$ 1,386	\$ 237,293
501-18-231 Water Pumping	1,445,016.48	27.952%	\$ 289,633		\$ 289,633	\$ 1,702	\$ 291,335
502-18-311 Stormwater Fund - Storm Drain Maintenance	177,569.39	3.435%	\$ 35,591		\$ 35,591	\$ 209	\$ 35,800
503-18-321 Wastewater Fund - Sewer Maintenance	584,787.05	11.312%	\$ 117,212		\$ 117,212	\$ 689	\$ 117,901
520-18-511 Parking Fund - Street Meters & City Lots	237,947.70	4.603%	\$ 47,693		\$ 47,693	\$ 280	\$ 47,974
522-18-512 State Pier and Parking Lot Fund	106,544.27	2.061%	\$ 21,355		\$ 21,355	\$ 125	\$ 21,481
Total	5,169,549.32	100.000%	\$ 1,036,163	\$ -	\$ 1,036,163	\$ 6,088	\$ 1,042,252

Allocation Basis:

5 yr Average of CIP Expenditures per Fund

Source of Allocation:

FY 14-15 CIP Report

ALLOCATION SUMMARY

100-18-021 Civil Engineering

	<u>CIP Support</u>	<u>Total</u>
205-18-032 Streets, Highways & Sidewalks - Street Repair	\$ 230,470	\$ 230,470
231-18-021 Prop. C Fund - Civil Engineering	\$ 58,978	\$ 58,978
233-18-032 Measure R - Street Repair	\$ 1,020	\$ 1,020
401-18-021 Capital Improvement Fund - Civil Engineering	\$ 237,293	\$ 237,293
501-18-231 Water Pumping	\$ 291,335	\$ 291,335
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 35,800	\$ 35,800
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 117,901	\$ 117,901
520-18-511 Parking Fund - Street Meters & City Lots	\$ 47,974	\$ 47,974
522-18-512 State Pier and Parking Lot Fund	\$ 21,481	\$ 21,481
Total	<u>\$ 1,042,252</u>	<u>\$ 1,042,252</u>