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# **FULL COST ALLOCATION PLAN**

Fiscal Year 19-20 Budget

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## **CITY OF MANHATTAN BEACH, CA**

**SEPTEMBER 7, 2019**



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# 1. Executive Summary

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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.

## 1 METHODOLOGY

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

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

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

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

## 2 PROJECT STEPS

The project team, along with City staff, went through the following steps:

- 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
- Discuss implementation strategies
- Document and communicate results



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

### 3 SUMMARY

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

- Cost figures are based on Fiscal Year 2019 / 2020 Budgeted Expenditures,
- The allocation methodology is **Full Cost**, not OMB Title 2 CFR 200 Compliant,
- The results presented in this plan were derived using a double “step-down” allocation process.

The 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.

## 2. Reading the Plan

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

- **Table of Contents:** All summary and detail allocation schedules can be referenced here, and appear in the same order as shown.
- **Summary of Overhead Allocations:** Lists Central Service departments on one axis, and Receiving departments on the other. Shows how much was allocated from each Central Service department to each Receiving department. Summarized with unallocated and direct billed entries and produces a grand total for each axis.
- **Summary of Functions and Allocation Bases:** Recaps the source and basis for each function of each Central Service department. For example, if the Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage, and the source would potentially be blueprints of the building, or square footage records.
- **Central Service Departments:** Lists all central service departments, including their fund, department, and or division number, along with expenditure totals per department, 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.

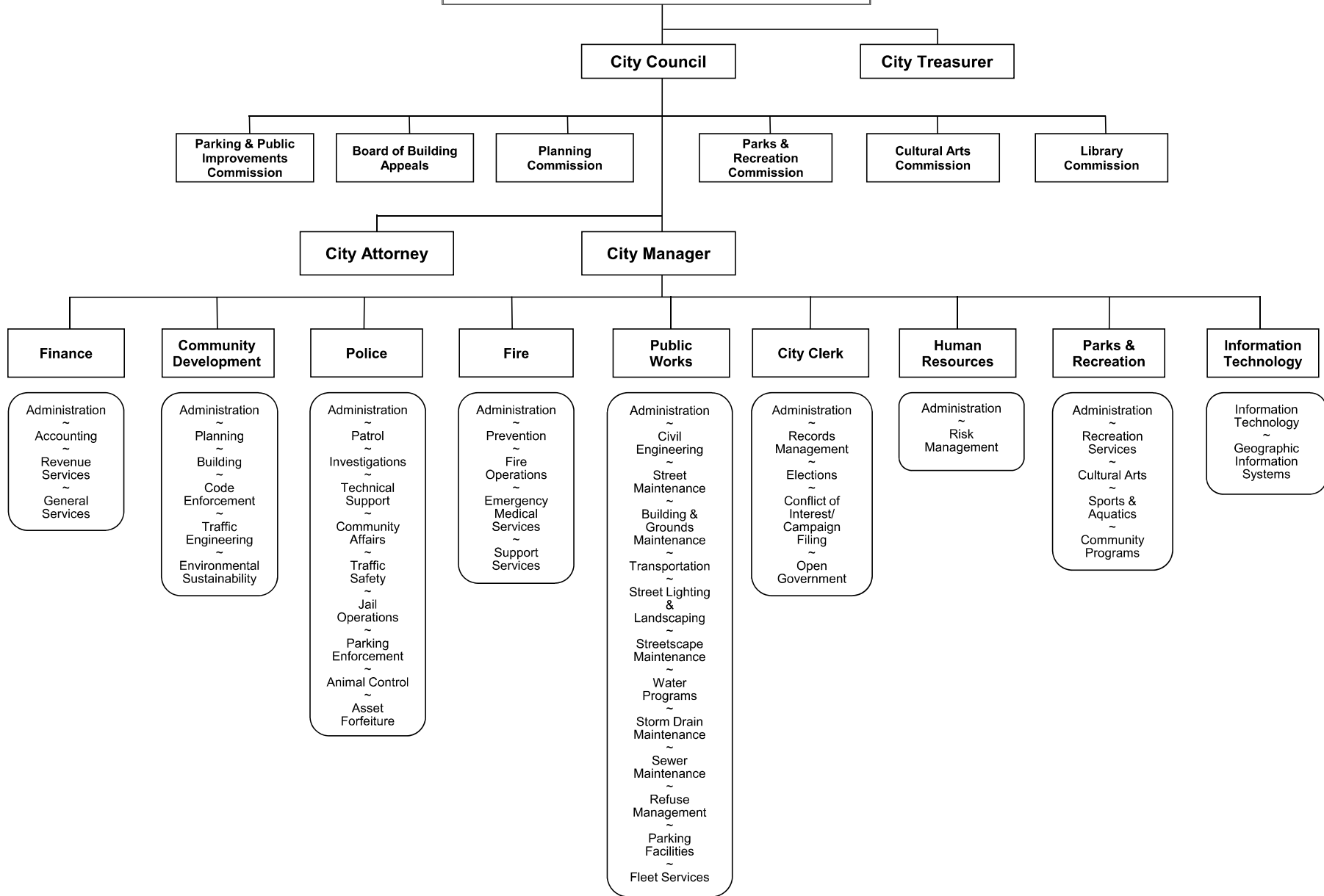
The Summary of Resulting Overhead Allocations and the Summary of Functions and Allocation Bases are the optimal documents for beginning review of the Cost Allocation Plan. The Summary of Resulting Overhead Allocations provides a summary of results and “bottom-line” picture of the analysis. The reviewer 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

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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.

**CITIZENS OF MANHATTAN BEACH**



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## 4. Summary of Overhead Allocations

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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	NAME	100-14-21 Recreation Services	100-14-24 Teen Drop In Center	100-14-25 Special Activity Classes	100-14-26 Special Events	100-14-27 Tennis Operations
		Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Council	\$ 4,806	\$ 1,068	\$ 823	\$ 2,433	\$ 1,126
100	11	City Manager	\$ 14,271	\$ 3,167	\$ 2,441	\$ 7,219	\$ 3,351
100	11	City Treasurer	\$ 340	\$ 55	\$ 42	\$ 147	\$ 117
100	11	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Attorney	\$ 7,630	\$ 1,693	\$ 1,305	\$ 3,859	\$ 1,793
100	12	Finance - Admin	\$ 9,246	\$ 1,395	\$ 1,408	\$ 3,927	\$ 2,905
100	12	Finance - Accounting	\$ 9,926	\$ 1,057	\$ 3,506	\$ 2,998	\$ 1,925
100	12	Finance - Revenue	\$ 3,943	\$ 637	\$ 492	\$ 1,702	\$ 1,356
100	12	Finance - Purchasing	\$ 2,648	\$ 798	\$ 1,661	\$ 3,741	\$ 399
100	19	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	HR	\$ 87,639	\$ 19,382	\$ 5,326	\$ 48,808	\$ 7,618
100	14	Parks & Rec Admin	\$ 495,579	\$ 78,807	\$ 60,441	\$ 216,240	\$ 168,639
100	15	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	Public Works Admin	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>			<b>\$ 636,029</b>	<b>\$ 108,061</b>	<b>\$ 77,446</b>	<b>\$ 291,073</b>	<b>\$ 189,229</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>			<b>\$ 636,029</b>	<b>\$ 108,061</b>	<b>\$ 77,446</b>	<b>\$ 291,073</b>	<b>\$ 189,229</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

FUND	DEPT	NAME	100-14-28 Facility & Parks Reservations	100-14-31 Cultural Arts	100-14-34 Art Classes	100-14-36 Concerts In The Park	100-14-41 Sports Leagues & Tournaments
		Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Council	\$ 3,034	\$ 2,900	\$ 1,625	\$ 254	\$ 925
100	11	City Manager	\$ 8,989	\$ 8,599	\$ 4,819	\$ 757	\$ 2,746
100	11	City Treasurer	\$ 130	\$ 151	\$ 77	\$ 21	\$ 64
100	11	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Attorney	\$ 4,804	\$ 4,596	\$ 2,576	\$ 405	\$ 1,468
100	12	Finance - Admin	\$ 3,474	\$ 4,042	\$ 2,310	\$ 880	\$ 1,917
100	12	Finance - Accounting	\$ 4,690	\$ 3,596	\$ 4,068	\$ 1,343	\$ 4,655
100	12	Finance - Revenue	\$ 1,512	\$ 1,752	\$ 897	\$ 253	\$ 743
100	12	Finance - Purchasing	\$ 1,892	\$ 3,743	\$ 2,478	\$ 606	\$ 1,178
100	19	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	HR	\$ 7,854	\$ 28,651	\$ 10,517	\$ -	\$ 1,685
100	14	Parks & Rec Admin	\$ 191,457	\$ 219,706	\$ 123,284	\$ 47,482	\$ 92,299
100	15	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	Public Works Admin	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>			<b>\$ 227,836</b>	<b>\$ 277,736</b>	<b>\$ 152,650</b>	<b>\$ 52,001</b>	<b>\$ 107,679</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>			<b>\$ 227,836</b>	<b>\$ 277,736</b>	<b>\$ 152,650</b>	<b>\$ 52,001</b>	<b>\$ 107,679</b>



**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

FUND	DEPT	NAME	100-14-42 Sports Classes	100-14-43 Swimming Activities	100-14-44 Sports & Aquatics Admin	100-14-51 Volunteers	100-14-61 Older Adult Activities	100-14-62 Senior Services
		Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Council	\$ 2,146	\$ 2,841	\$ 883	\$ 1,325	\$ 466	\$ 2,675
100	11	City Manager	\$ 6,373	\$ 8,428	\$ 2,622	\$ 3,926	\$ 1,388	\$ 7,928
100	11	City Treasurer	\$ 163	\$ 165	\$ 58	\$ 59	\$ 46	\$ 114
100	11	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Attorney	\$ 3,408	\$ 4,505	\$ 1,402	\$ 2,099	\$ 742	\$ 4,237
100	12	Finance - Admin	\$ 4,289	\$ 4,465	\$ 1,591	\$ 1,609	\$ 1,269	\$ 3,326
100	12	Finance - Accounting	\$ 4,332	\$ 4,558	\$ 1,120	\$ 1,436	\$ 2,529	\$ 3,343
100	12	Finance - Revenue	\$ 1,893	\$ 1,910	\$ 675	\$ 685	\$ 538	\$ 1,330
100	12	Finance - Purchasing	\$ 251	\$ 3,378	\$ -	\$ 74	\$ 1,848	\$ 2,779
100	19	GIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	HR	\$ 8,562	\$ 112,279	\$ 1,685	\$ 3,371	\$ 3,775	\$ 23,595
100	14	Parks & Rec Admin	\$ 233,532	\$ 239,344	\$ 84,577	\$ 86,456	\$ 67,881	\$ 177,632
100	15	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	Public Works Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>			<b>\$ 264,949</b>	<b>\$ 381,874</b>	<b>\$ 94,614</b>	<b>\$ 101,040</b>	<b>\$ 80,484</b>	<b>\$ 226,960</b>
<b>Direct Bill Adjustments</b>								
<b>Proposed Costs</b>			<b>\$ 264,949</b>	<b>\$ 381,874</b>	<b>\$ 94,614</b>	<b>\$ 101,040</b>	<b>\$ 80,484</b>	<b>\$ 226,960</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

FUND	DEPT	NAME	100-15-21 Patrol	100-15-31 Investigations	100-15-32 School Resource Officer	100-15-41 Technical Support Services	100-15-42 Communica tions
		Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Council	\$ 56,125	\$ 18,712	\$ 72	\$ 14,937	\$ 3,404
100	11	City Manager	\$ 166,439	\$ 55,455	\$ 216	\$ 44,222	\$ 10,155
100	11	City Treasurer	\$ 2,911	\$ 840	\$ 10	\$ 780	\$ 454
100	11	City Clerk	\$ 1,152	\$ -	\$ -	\$ -	\$ -
100	11	City Attorney	\$ 88,968	\$ 29,640	\$ 116	\$ 23,632	\$ 5,433
100	12	Finance - Admin	\$ 81,119	\$ 23,254	\$ 235	\$ 13,297	\$ 11,920
100	12	Finance - Accounting	\$ 84,718	\$ 28,774	\$ 105	\$ 23,294	\$ 6,581
100	12	Finance - Revenue	\$ 33,820	\$ 9,746	\$ 113	\$ 8,853	\$ 5,260
100	12	Finance - Purchasing	\$ 4,874	\$ 1,242	\$ 4,618	\$ 2,620	\$ -
100	19	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	HR	\$ 128,088	\$ 47,190	\$ -	\$ 52,246	\$ -
100	14	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	Police Admin	\$ 2,636,530	\$ 971,353	\$ -	\$ 901,971	\$ -
100	16	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	Public Works Admin	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>			<b>\$ 3,284,743</b>	<b>\$ 1,186,205</b>	<b>\$ 5,485</b>	<b>\$1,085,853</b>	<b>\$ 43,207</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>			<b>\$ 3,284,743</b>	<b>\$ 1,186,205</b>	<b>\$ 5,485</b>	<b>\$1,085,853</b>	<b>\$ 43,207</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

FUND	DEPT	NAME	100-15-51 Crime Prevention	100-15-61 Traffic Safety	100-15-71 Jail Operations	100-15-81 Parking Enforcement	100-15-91 Animal Control
		Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Council	\$ 3,985	\$ 11,505	\$ 6,863	\$ 17,785	\$ 3,309
100	11	City Manager	\$ 11,809	\$ 34,139	\$ 20,318	\$ 52,664.57	\$ 9,794
100	11	City Treasurer	\$ 177	\$ 692	\$ 217	\$ 619	\$ 91
100	11	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Attorney	\$ 6,312	\$ 18,250	\$ 10,858	\$ 28,144.49	\$ 5,234
100	12	Finance - Admin	\$ 4,902	\$ 18,964	\$ 5,866	\$ 16,808	\$ 2,451
100	12	Finance - Accounting	\$ 6,142	\$ 18,559	\$ 10,332	\$ 26,170	\$ 4,995
100	12	Finance - Revenue	\$ 2,054	\$ 8,035	\$ 2,512	\$ 7,181.58	\$ 1,055
100	12	Finance - Purchasing	\$ 887	\$ 1,094	\$ 601	\$ 852	\$ 4,844
100	19	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	HR	\$ 10,112	\$ 23,595	\$ 20,224	\$ 70,785	\$ 10,112
100	14	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	Police Admin	\$ 208,147	\$ 485,677	\$ 416,294	\$ 1,040,735	\$ 208,147
100	16	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	Public Works Admin	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>			<b>\$ 254,528</b>	<b>\$ 620,510</b>	<b>\$ 494,085</b>	<b>\$ 1,261,745</b>	<b>\$ 250,032</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>			<b>\$ 254,528</b>	<b>\$ 620,510</b>	<b>\$ 494,085</b>	<b>\$ 1,261,745</b>	<b>\$ 250,032</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

FUND	DEPT	NAME	100-16-21 Prevention	100-16-23 Arson Investiation	100-16-31 Suppression	100-16-41 Paramedics	100-16-51 Special Services
		Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Council	\$ 3,678	\$ 79	\$ 33,523	\$ 11,551	\$ 1,627
100	11	City Manager	\$ 10,919	\$ 235	\$ 99,506	\$ 34,275	\$ 4,826
100	11	City Treasurer	\$ 251	\$ 11	\$ 2,187	\$ 718	\$ 97
100	11	City Clerk	\$ 1,152	\$ -	\$ 2,305	\$ -	\$ -
100	11	City Attorney	\$ 5,838	\$ 125	\$ 53,198	\$ 18,323	\$ 2,580
100	12	Finance - Admin	\$ 6,707	\$ 245	\$ 59,715	\$ 18,927	\$ 2,705
100	12	Finance - Accounting	\$ 6,101	\$ 235	\$ 53,778	\$ 17,131	\$ 2,844
100	12	Finance - Revenue	\$ 2,907	\$ 124	\$ 25,375	\$ 8,317	\$ 1,125
100	12	Finance - Purchasing	\$ 355	\$ 251	\$ 5,197	\$ 6,658	\$ 59
100	19	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	HR	\$ 11,798	\$ -	\$ 64,044	\$ 23,595	\$ 3,371
100	14	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	Fire Admin	\$ 222,472	\$ -	\$ 2,113,479	\$ 778,650	\$ 111,236
100	17	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	Public Works Admin	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>			<b>\$ 272,177</b>	<b>\$ 1,305</b>	<b>\$ 2,512,307</b>	<b>\$ 918,144</b>	<b>\$ 130,470</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>			<b>\$ 272,177</b>	<b>\$ 1,305</b>	<b>\$ 2,512,307</b>	<b>\$ 918,144</b>	<b>\$ 130,470</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

FUND	DEPT	NAME	100-16-52 Emergency Preparedness	100-16- 53 Fire Reserves	100-16-54 CERT (Community Emergency Response Team)	100-16-55 Communic ations	100-16-56 Public Education	100-17-21 Current Planning
		Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Council	\$ 262	\$ -	\$ 61	\$ 111	\$ 60	\$ 9,854
100	11	City Manager	\$ 782	\$ -	\$ 181	\$ 330	\$ 180	\$ 29,188
100	11	City Treasurer	\$ 39	\$ -	\$ 8	\$ 56	\$ 10	\$ 395
100	11	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,710
100	11	City Attorney	\$ 418	\$ -	\$ 97	\$ 177	\$ 96	\$ 15,599
100	12	Finance - Admin	\$ 846	\$ 83	\$ 192	\$ 434	\$ 199	\$ 9,632
100	12	Finance - Accounting	\$ 623	\$ 400	\$ 62	\$ 737	\$ 60	\$ 7,486
100	12	Finance - Revenue	\$ 448	\$ -	\$ 91	\$ 620	\$ 110	\$ 4,568
100	12	Finance - Purchasing	\$ 399	\$ -	\$ 281	\$ 89	\$ 89	\$ 9,000
100	19	GIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	HR	\$ 1,685	\$ -	\$ -	\$ -	\$ -	\$ 32,022
100	14	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315,334
100	18	Public Works Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>			<b>\$ 5,502</b>	<b>\$ 484</b>	<b>\$ 973</b>	<b>\$ 2,553</b>	<b>\$ 803</b>	<b>\$ 503,789</b>
<b>Direct Bill Adjustments</b>								
<b>Proposed Costs</b>			<b>\$ 5,502</b>	<b>\$ 484</b>	<b>\$ 973</b>	<b>\$ 2,553</b>	<b>\$ 803</b>	<b>\$ 503,789</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

FUND	DEPT	NAME	100-17-22 Advance Planning	100-17-31 Plan Check	100-17-32 Inspection	100-17-41 Code Enforcement	100-17-51 Traffic Engineering	100-17-413 Environme ntal Programs
		Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Council	\$ -	\$ 7,190	\$ 9,149	\$ 4,503	\$ 2,710	\$ 2,355
100	11	City Manager	\$ -	\$ 21,331	\$ 27,097	\$ 13,328	\$ 8,034	\$ 7,000
100	11	City Treasurer	\$ -	\$ 444	\$ 341	\$ 133	\$ 139	\$ 113
100	11	City Clerk	\$ -	\$ 1,152	\$ 4,609	\$ 1,152	\$ 1,152	\$ 1,152
100	11	City Attorney	\$ -	\$ 11,403	\$ 14,481	\$ 7,122	\$ 4,294	\$ 3,743
100	12	Finance - Admin	\$ 520	\$ 11,495	\$ 9,284	\$ 3,635	\$ 3,387	\$ 4,623
100	12	Finance - Accounting	\$ 2,917	\$ 8,744	\$ 9,233	\$ 4,004	\$ 3,543	\$ 1,795
100	12	Finance - Revenue	\$ -	\$ 5,141	\$ 3,953	\$ 1,545	\$ 1,609	\$ 1,356
100	12	Finance - Purchasing	\$ 163	\$ 4,603	\$ 4,943	\$ 370	\$ 414	\$ 872
100	19	GIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	HR	\$ -	\$ 15,168	\$ 25,280	\$ 13,483	\$ 6,741	\$ 5,056
100	14	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	Community Development Admin	\$ -	\$ 177,376	\$ 295,626	\$ 157,667	\$ 78,834	\$ 39,417
100	18	Public Works Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>			<b>\$ 3,600</b>	<b>\$ 264,047</b>	<b>\$ 403,997</b>	<b>\$ 206,943</b>	<b>\$ 110,857</b>	<b>\$ 67,483</b>
<b>Direct Bill Adjustments</b>								
<b>Proposed Costs</b>			<b>\$ 3,600</b>	<b>\$ 264,047</b>	<b>\$ 403,997</b>	<b>\$ 206,943</b>	<b>\$ 110,857</b>	<b>\$ 67,483</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

FUND	DEPT	NAME	100-18-21 Civil Engineering	100-18-31 Street Maintenance	100-18-32 Street Repair	100-18-34 Traffic Control	100-18-42 Parks Maintenance
		Building Replacement	\$ 90,000	\$ -	\$ -	\$ -	\$ -
100	11	City Council	\$ 15,759	\$ -	\$ 15,216	\$ 2,180	\$ 4,657
100	11	City Manager	\$ 46,686	\$ -	\$ 45,100	\$ 6,465	\$ 13,834
100	11	City Treasurer	\$ 648	\$ -	\$ 720	\$ 114	\$ 346
100	11	City Clerk	\$ 7,790	\$ -	\$ -	\$ -	\$ -
100	11	City Attorney	\$ 24,951	\$ -	\$ 24,105	\$ 3,456	\$ 7,397
100	12	Finance - Admin	\$ 16,944	\$ -	\$ 18,826	\$ 3,004	\$ 9,274
100	12	Finance - Accounting	\$ 15,326	\$ 5,342	\$ 15,073	\$ 4,767	\$ 7,105
100	12	Finance - Revenue	\$ 7,508	\$ -	\$ 8,342	\$ 1,319	\$ 4,010
100	12	Finance - Purchasing	\$ 51,348	\$ 8,734	\$ 4,091	\$ 1,764	\$ 2,329
100	19	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	HR	\$ 43,819	\$ -	\$ 37,921	\$ 5,056	\$ 7,584
100	14	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	Public Works Admin	\$ 153,861	\$ -	\$ 142,248	\$ 19,520	\$ 34,343
<b>Total Allocated</b>			<b>\$ 474,640</b>	<b>\$ 14,075</b>	<b>\$ 311,640</b>	<b>\$ 47,645</b>	<b>\$ 90,878</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>			<b>\$ 474,640</b>	<b>\$ 14,075</b>	<b>\$ 311,640</b>	<b>\$ 47,645</b>	<b>\$ 90,878</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

FUND	DEPT	NAME	100-18-43 School District Maintenance	100-18-51 Electrical Maintenance	100-18-413 Environmen tal Programs	201-18-111 Street Lighting & Landscape Fund - Street Lighting	201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting
		Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Council	\$ 537	\$ -	\$ -	\$ 935	\$ 10
100	11	City Manager	\$ 1,601	\$ -	\$ -	\$ 2,788	\$ 31
100	11	City Treasurer	\$ 86	\$ -	\$ -	\$ 0	\$ 0
100	11	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Attorney	\$ 856	\$ -	\$ -	\$ 1,492	\$ 17
100	12	Finance - Admin	\$ 1,967	\$ 20	\$ -	\$ 3,190	\$ 33
100	12	Finance - Accounting	\$ 1,202	\$ 69	\$ 20	\$ 2,341	\$ 246
100	12	Finance - Revenue	\$ 991	\$ -	\$ 1,079	\$ 1,412	\$ 1
100	12	Finance - Purchasing	\$ 103	\$ 68	\$ 15	\$ 15	\$ -
100	19	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	HR	\$ -	\$ -	\$ -	\$ -	\$ -
100	14	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	Public Works Admin	\$ 1,959	\$ -	\$ -	\$ 3,413	\$ 38
<b>Total Allocated</b>			<b>\$ 9,304</b>	<b>\$ 157</b>	<b>\$ 1,113</b>	<b>\$ 15,586</b>	<b>\$ 375</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>			<b>\$ 9,304</b>	<b>\$ 157</b>	<b>\$ 1,113</b>	<b>\$ 15,586</b>	<b>\$ 375</b>



**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

FUND	DEPT	NAME	201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	205-18-21 Streets, Highways & Sidewalks - Civil Engineering	205-18-32 Streets, Highways & Sidewalks - Street Repair	205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	210-15-203 Asset Forfeiture Fund - DOJ Regional
		Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Council	\$ 306	\$ 183	\$ 1,144	\$ 686	\$ 352
100	11	City Manager	\$ 912	\$ 546	\$ 3,412	\$ 2,047	\$ 1,049
100	11	City Treasurer	\$ 0	\$ 22	\$ 1,229	\$ 551	\$ 296
100	11	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Attorney	\$ 488	\$ 292	\$ 1,826	\$ 1,095	\$ 561
100	12	Finance - Admin	\$ 1,105	\$ 643	\$ 8,017	\$ 3,535	\$ 1,973
100	12	Finance - Accounting	\$ 1,949	\$ 277	\$ 8,376	\$ 2,361	\$ 3,103
100	12	Finance - Revenue	\$ 25	\$ 15	\$ 3,238	\$ 57	\$ 123
100	12	Finance - Purchasing	\$ 103	\$ -	\$ -	\$ -	\$ 89
100	19	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	HR	\$ -	\$ -	\$ -	\$ -	\$ -
100	14	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	Public Works Admin	\$ 1,117	\$ 668	\$ 4,177	\$ 2,506	\$ -
<b>Total Allocated</b>			<b>\$ 6,006</b>	<b>\$ 2,648</b>	<b>\$ 31,418</b>	<b>\$ 12,839</b>	<b>\$ 7,545</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>			<b>\$ 6,006</b>	<b>\$ 2,648</b>	<b>\$ 31,418</b>	<b>\$ 12,839</b>	<b>\$ 7,545</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

FUND	DEPT	NAME	210-15-206 Asset Forfeiture Fund	211-15-302 Police Safety Grants Fund - State SLES Grant	230-14-91 Prop. A Fund - Transportati on	231-18-21 Prop. C Fund - Civil Engineering	231-18-34 Prop. C Fund - Traffic Control
		Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Council	\$ -	\$ 320	\$ 5,760	\$ 1,055	\$ -
100	11	City Manager	\$ -	\$ 955	\$ 17,079	\$ 3,146	\$ -
100	11	City Treasurer	\$ -	\$ 77	\$ -	\$ 2,125	\$ -
100	11	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Attorney	\$ -	\$ 511	\$ 9,129	\$ 1,683	\$ -
100	12	Finance - Admin	\$ -	\$ 1,215	\$ 7,600	\$ 9,372	\$ 44
100	12	Finance - Accounting	\$ 20	\$ 618	\$ 8,314	\$ 5,481	\$ 345
100	12	Finance - Revenue	\$ -	\$ 518	\$ 2,535	\$ 2,092	\$ -
100	12	Finance - Purchasing	\$ -	\$ 15	\$ 889	\$ -	\$ -
100	19	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	HR	\$ -	\$ -	\$ 35,393	\$ -	\$ -
100	14	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	Public Works Admin	\$ -	\$ -	\$ -	\$ 3,851	\$ -
<b>Total Allocated</b>			<b>\$ 20</b>	<b>\$ 4,229</b>	<b>\$ 86,699</b>	<b>\$ 28,804</b>	<b>\$ 389</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>			<b>\$ 20</b>	<b>\$ 4,229</b>	<b>\$ 86,699</b>	<b>\$ 28,804</b>	<b>\$ 389</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

FUND	DEPT	NAME	232-18-91 AB 2766 Air Quality Fund - Transportation	233-18-21 Measure R - Civil Engineering	233-18-32 Measure R - Street Repair	234-18-21 Measure M - Civil Engineering	234-18-32 Measure M - Street Repair
		Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Council	\$ 5	\$ 92	\$ 778	\$ 85	\$ 1,098
100	11	City Manager	\$ 14	\$ 273	\$ 2,320	\$ 252	\$ 3,275
100	11	City Treasurer	\$ 53	\$ -	\$ 774	\$ -	\$ -
100	11	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Attorney	\$ 8	\$ 146	\$ 1,241	\$ 135	\$ 1,753
100	12	Finance - Admin	\$ 184	\$ 362	\$ 4,625	\$ 271	\$ 3,364
100	12	Finance - Accounting	\$ 154	\$ 86	\$ 3,226	\$ 29	\$ 321
100	12	Finance - Revenue	\$ 239	\$ 8	\$ 1,506	\$ 7	\$ 1,398
100	12	Finance - Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -
100	19	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	HR	\$ -	\$ -	\$ -	\$ -	\$ -
100	14	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	Public Works Admin	\$ 18	\$ 334	\$ 2,840	\$ 309	\$ 4,010
<b>Total Allocated</b>			<b>\$ 673</b>	<b>\$ 1,299</b>	<b>\$ 17,310</b>	<b>\$ 1,088</b>	<b>\$ 15,219</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>			<b>\$ 673</b>	<b>\$ 1,299</b>	<b>\$ 17,310</b>	<b>\$ 1,088</b>	<b>\$ 15,219</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

FUND	DEPT	NAME	401-11-21 Capital Improvement Fund - City Manager	401-12-11 Capital Improvement Fund - City Council	401-14-11 Capital Improvement Fund - Parks & Rec Admin	401-14-21 Capital Improvement Fund - Recreation Services	401-15-11 Capital Improvement Fund - Police Admin
		Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Council	\$ -	\$ -	\$ 2,516	\$ -	\$ 884
100	11	City Manager	\$ -	\$ -	\$ 7,506	\$ -	\$ 2,636
100	11	City Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Attorney	\$ -	\$ -	\$ 4,016	\$ -	\$ 1,410
100	12	Finance - Admin	\$ 0	\$ 3	\$ 7,256	\$ -	\$ 4,866
100	12	Finance - Accounting	\$ 39	\$ 48	\$ 625	\$ 137	\$ 2,463
100	12	Finance - Revenue	\$ -	\$ -	\$ 208	\$ -	\$ 73
100	12	Finance - Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -
100	19	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	HR	\$ -	\$ -	\$ -	\$ -	\$ -
100	14	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	Public Works Admin	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>			<b>\$ 39</b>	<b>\$ 51</b>	<b>\$ 22,129</b>	<b>\$ 137</b>	<b>\$ 12,331</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>			<b>\$ 39</b>	<b>\$ 51</b>	<b>\$ 22,129</b>	<b>\$ 137</b>	<b>\$ 12,331</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

FUND	DEPT	NAME	401-16-11 Capital Improvement Fund - Fire Admin	401-18-11 Capital Improvement Fund - PW Admin	401-18-21 Capital Improvement Fund - Civil Engineering	401-18-32 Capital Improvement Fund - Street Repair	403-0-0 Underground Assessment Districts
		Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Council	\$ 884	\$ -	\$ 3,454	\$ 572	\$ -
100	11	City Manager	\$ 2,636	\$ -	\$ 10,304	\$ 1,706	\$ -
100	11	City Treasurer	\$ -	\$ -	\$ -	\$ -	\$ 95
100	11	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Attorney	\$ 1,410	\$ -	\$ 5,513	\$ 913	\$ -
100	12	Finance - Admin	\$ 4,866	\$ -	\$ 16,141	\$ 4,328	\$ 941
100	12	Finance - Accounting	\$ 2,463	\$ 1,414	\$ 4,459	\$ 3,302	\$ 1,677
100	12	Finance - Revenue	\$ 73	\$ -	\$ 14,630	\$ 47	\$ 227
100	12	Finance - Purchasing	\$ -	\$ -	\$ 15	\$ -	\$ -
100	19	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	HR	\$ -	\$ -	\$ -	\$ -	\$ -
100	14	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	Public Works Admin	\$ -	\$ -	\$ 12,614	\$ 2,088	\$ -
<b>Total Allocated</b>			<b>\$ 12,331</b>	<b>\$ 1,414</b>	<b>\$ 67,131</b>	<b>\$ 12,957</b>	<b>\$ 2,940</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>			<b>\$ 12,331</b>	<b>\$ 1,414</b>	<b>\$ 67,131</b>	<b>\$ 12,957</b>	<b>\$ 2,940</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

FUND	DEPT	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
		Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Council	\$ 8,826	\$ 9	\$ 5,448	\$ 679	\$ 10,480
100	11	City Manager	\$ 26,328	\$ 26	\$ 16,179	\$ 2,025	\$ 31,057
100	11	City Treasurer	\$ 10,673	\$ 3,173	\$ 655	\$ 117	\$ 668
100	11	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Attorney	\$ 14,087	\$ 14	\$ 8,650	\$ 1,083	\$ 16,599
100	12	Finance - Admin	\$ 58,970	\$ 58,985	\$ 11,339	\$ 2,336	\$ 13,694
100	12	Finance - Accounting	\$ 25,944	\$ 31,573	\$ 9,794	\$ 1,145	\$ 13,598
100	12	Finance - Revenue	\$ 55,873	\$ 1,234	\$ 360,150	\$ 56	\$ 300
100	12	Finance - Purchasing	\$ 84	\$ 74	\$ 1,005	\$ 9,211	\$ 3,747
100	19	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	HR	\$ -	\$ -	\$ 9,607	\$ -	\$ 31,853
100	14	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	Public Works Admin	\$ 32,231	\$ 54,426	\$ 41,855	\$ 2,479	\$ 361,920
<b>Total Allocated</b>			<b>\$ 233,017</b>	<b>\$ 149,513</b>	<b>\$ 464,682</b>	<b>\$ 19,131</b>	<b>\$ 483,915</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>			<b>\$ 233,017</b>	<b>\$ 149,513</b>	<b>\$ 464,682</b>	<b>\$ 19,131</b>	<b>\$ 483,915</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

FUND	DEPT	NAME	502-18-311 Stormwater Fund - Storm Drain Maintenance	503-18-321 Wastewater Fund - Sewer Maintenance	510-18-411 Refuse Fund - Refuse Management	520-18-511 Parking Fund - Street Meters & City Lots	521-18-513 County Parking Lots Fund
		Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Council	\$ 4,656	\$ 14,948	\$ 3,275	\$ 11,050	\$ 654
100	11	City Manager	\$ 13,860	\$ 44,489	\$ 9,742	\$ 32,924	\$ 1,947
100	11	City Treasurer	\$ 664	\$ 4,254	\$ 423	\$ 826	\$ -
100	11	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Attorney	\$ 7,414	\$ 23,795	\$ 5,210	\$ 17,612	\$ 1,041
100	12	Finance - Admin	\$ 14,606	\$ 47,584	\$ 8,482	\$ 33,441	\$ 1,675
100	12	Finance - Accounting	\$ 11,452	\$ 21,350	\$ 4,908	\$ 18,842	\$ 1,693
100	12	Finance - Revenue	\$ 2,947	\$ 64,666	\$ 118,182	\$ 361,672	\$ 40
100	12	Finance - Purchasing	\$ 5,011	\$ 1,820	\$ 5,449	\$ 1,222	\$ 30
100	19	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	HR	\$ 3,539	\$ 13,146	\$ 3,371	\$ 4,888	\$ 674
100	14	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	Public Works Admin	\$ 130,567	\$ 436,222	\$ 19,663	\$ 51,523	\$ 3,931
<b>Total Allocated</b>			<b>\$ 194,716</b>	<b>\$ 672,273</b>	<b>\$ 178,705</b>	<b>\$ 534,001</b>	<b>\$ 11,685</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>			<b>\$ 194,716</b>	<b>\$ 672,273</b>	<b>\$ 178,705</b>	<b>\$ 534,001</b>	<b>\$ 11,685</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

FUND	DEPT	NAME	521-18-514 County Parking Lots Fund	522-18-512 State Pier and Parking Lot Fund	601-13-21 Insurance Reserve Fund - HR	601-13-22 Liability	601-13-23 Workers Compensati on
		Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Council	\$ 1,412	\$ 1,717	\$ 4,333	\$ 3,091	\$ 1,405
100	11	City Manager	\$ 4,206	\$ 5,111	\$ 12,849	\$ 9,219	\$ 4,191
100	11	City Treasurer	\$ -	\$ 878	\$ -	\$ -	\$ -
100	11	City Clerk	\$ -	\$ -	\$ -	\$ 576	\$ 576
100	11	City Attorney	\$ 2,250	\$ 2,734	\$ 6,868	\$ 4,933	\$ 2,242
100	12	Finance - Admin	\$ 4,303	\$ 7,854	\$ 7,777	\$ 14,246	\$ 20,758
100	12	Finance - Accounting	\$ 3,115	\$ 10,886	\$ 7,245	\$ 9,122	\$ 22,953
100	12	Finance - Revenue	\$ 2,929	\$ 2,005	\$ 10,653	\$ 256	\$ 116
100	12	Finance - Purchasing	\$ 89	\$ 2,290	\$ 9,399	\$ 15	\$ -
100	19	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	HR	\$ 674	\$ 1,348	\$ 11,798	\$ -	\$ -
100	14	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	Public Works Admin	\$ 6,696	\$ 9,352	\$ -	\$ -	\$ -
<b>Total Allocated</b>			<b>\$ 25,673</b>	<b>\$ 44,175</b>	<b>\$ 70,922</b>	<b>\$ 41,456</b>	<b>\$ 52,242</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>			<b>\$ 25,673</b>	<b>\$ 44,175</b>	<b>\$ 70,922</b>	<b>\$ 41,456</b>	<b>\$ 52,242</b>



**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

FUND	DEPT	NAME	605-19-51 Information Systems Fund - Information Systems	610-18-611 Fleet Mgmt Fund - Fleet Maintenance	610-18-621 Fleet Mgmt Fund - Fleet Replacement	615-12-42 Building Maintenance & Operations Fund - Warehouse	615-18-41 Building Maintenance & Operations Fund
		Building Replacement	\$ 58,608	\$ -	\$ -	\$ -	\$ -
100	11	City Council	\$ 12,673	\$ 6,523	\$ 2,390	\$ 566	\$ 8,603
100	11	City Manager	\$ 37,624	\$ 19,349	\$ 7,129	\$ 1,689	\$ 25,526
100	11	City Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Clerk	\$ 8,347	\$ -	\$ -	\$ -	\$ -
100	11	City Attorney	\$ 20,115	\$ 10,343	\$ 3,814	\$ 904	\$ 13,646
100	12	Finance - Admin	\$ 139,487	\$ 12,188	\$ 8,494	\$ 1,866	\$ 13,325
100	12	Finance - Accounting	\$ 19,967	\$ 13,911	\$ 7,901	\$ 2,997	\$ 17,017
100	12	Finance - Revenue	\$ 553	\$ 236	\$ 359	\$ 47	\$ 341
100	12	Finance - Purchasing	\$ 64,290	\$ 13,065	\$ -	\$ 3,264	\$ 52,274
100	19	GIS	\$ 16,141	\$ -	\$ -	\$ -	\$ -
100	13	HR	\$ 32,022	\$ 14,326	\$ -	\$ -	\$ 17,696
100	14	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	Public Works Admin	\$ -	\$ 56,567	\$ 8,727	\$ -	\$ 71,867
<b>Total Allocated</b>			<b>\$ 409,826</b>	<b>\$ 146,507</b>	<b>\$ 38,814</b>	<b>\$ 11,332</b>	<b>\$ 220,296</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>			<b>\$ 409,826</b>	<b>\$ 146,507</b>	<b>\$ 38,814</b>	<b>\$ 11,332</b>	<b>\$ 220,296</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

FUND	DEPT	NAME	710-18-21 Special Assessment Redemption Fund - Civil Engineering	801-12-11 Pension Trust Fund - City Council	802-0-0 Special Deposits Fund	804-0-0 PARS Investment Trust	0-0-0 Other
		Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
100	11	City Council	\$ 2,304	\$ 551	\$ -	\$ -	\$ -
100	11	City Manager	\$ 6,871	\$ 1,645	\$ -	\$ -	\$ -
100	11	City Treasurer	\$ -	\$ 115	\$ -	\$ -	\$ -
100	11	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ 11,003
100	11	City Attorney	\$ 3,676	\$ 880	\$ -	\$ -	\$ -
100	12	Finance - Admin	\$ 9,344	\$ 1,934	\$ 1,342	\$ 486	\$ -
100	12	Finance - Accounting	\$ 4,957	\$ 1,016	\$ 541	\$ 196	\$ -
100	12	Finance - Revenue	\$ 8,754	\$ 602	\$ 3,348	\$ -	\$ -
100	12	Finance - Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -
100	19	GIS	\$ -	\$ -	\$ -	\$ -	\$ 47,076
100	13	HR	\$ -	\$ -	\$ -	\$ -	\$ -
100	14	Parks & Rec Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	Police Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	16	Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	17	Community Development Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	18	Public Works Admin	\$ 8,412	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>			<b>\$ 44,318</b>	<b>\$ 6,742</b>	<b>\$ 5,231</b>	<b>\$ 682</b>	<b>\$ 58,080</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>			<b>\$ 44,318</b>	<b>\$ 6,742</b>	<b>\$ 5,231</b>	<b>\$ 682</b>	<b>\$ 58,080</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

FUND	DEPT	NAME	Subtotal	Direct Billed	Unallocated	Total
		Building Replacement	\$ 148,608	\$ -	\$ 400,000	\$ 548,608
100	11	City Council	\$ 417,799	\$ -	\$ -	\$ 417,799
100	11	City Manager	\$ 1,240,009	\$ -	\$ -	\$ 1,240,009
100	11	City Treasurer	\$ 43,063	\$ -	\$ -	\$ 43,063
100	11	City Clerk	\$ 112,830	\$ -	\$ 303,307	\$ 416,137
100	11	City Attorney	\$ 662,918	\$ -	\$ 222,867	\$ 885,786
100	12	Finance - Admin	\$ 987,982	\$ -	\$ -	\$ 987,982
100	12	Finance - Accounting	\$ 749,345	\$ -	\$ -	\$ 749,345
100	12	Finance - Revenue	\$ 1,203,238	\$ -	\$ 118,181	\$ 1,321,419
100	12	Finance - Purchasing	\$ 324,766	\$ -	\$ -	\$ 324,766
100	19	GIS	\$ 63,217	\$ -	\$ -	\$ 63,217
100	13	HR	\$ 1,210,056	\$ -	\$ -	\$ 1,210,056
100	14	Parks & Rec Admin	\$ 2,583,358	\$ -	\$ -	\$ 2,583,358
100	15	Police Admin	\$ 6,868,854	\$ -	\$ -	\$ 6,868,854
100	16	Fire Admin	\$ 3,225,837	\$ -	\$ -	\$ 3,225,837
100	17	Community Development Admin	\$ 1,064,253	\$ -	\$ -	\$ 1,064,253
100	18	Public Works Admin	\$ 1,686,352	\$ -	\$ -	\$ 1,686,352
<b>Total Allocated</b>			<b>\$ 22,592,483</b>	<b>\$ -</b>	<b>\$ 1,044,356</b>	<b>\$23,636,839</b>
<b>Direct Bill Adjustments</b>			<b>\$ -</b>			
<b>Proposed Costs</b>			<b>\$ 22,592,483</b>	<b>\$ -</b>	<b>\$ 1,044,356</b>	<b>\$23,636,839</b>

## 6. Central Service Departments (Providers)

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

**SUMMARY OF FUNCTIONS AND ALLOCATION BASES**

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
<b>-- Building Replacement</b>			
	City Hall	City Hall Sq Ft	Sq. Ft. Report
	PW Admin Offices	Direct to PW Admin	Sq. Ft. Report
	PW Engineering Offices	Direct to Civil Engineering	Sq. FT. Report
<b>100-11- City Council</b>			
	Management	FTE (excl'd Treasurer, City Council)	FY20 Staffing
	Administration	Budgeted Expenditures (Excl City Council)	FY20 Budget
<b>100-11- City Manager</b>			
	Management	FTE (excl'd Treasurer)	FY20 Staffing
	Administration	Budgeted Expenditures	FY 20 Budget
<b>100-11- City Treasurer</b>			
	Investment Management	Interest by Fund	
<b>100-11- City Clerk</b>			
	Citywide Support	# of Agenda Items	City Clerk
	Public Records Requests	Not Allocated	
	Electons	Not Allocated	
	Records Management	# of Records	City Clerk
	Filings	50% Filings & 50% Ethics Training	City Clerk
<b>100-11- City Attorney</b>			
	Employee Services	FTE (excl'd Treasurer)	FY20 Staffing
	Legal Services	Budgeted Expenditures	FY20 Budget
	Litigation	Not Allocated	
<b>100-12- Finance - Admin</b>			
	Citywide Support	Budgeted Expenditures	FY20 Budget
	Finance Dept Support	# of Finance FTE	FY20 Staffing
	Budget Support	Budgeted Expenditures	FY20 Budget
	Cash Management	Cash Balance	FY18 Cash Balance
	Financial Reporting	Actual Expenditures	FY18 Actual Expenditures
	General Ledger	Actual Expenditures	FY18 Actual Expenditures
<b>100-12- Finance - Accounting</b>			
	Payroll	# of FTE (2x Police & Fire)	FY20 Staffing
	Accounts Payable	# of Invoices	FY19 Invoice Report
	General Ledger / Auditing	Actual Expenditures	FY18 Actual Expenditures
	Financial Reporting	Actual Expenditures	FY18 Actual Expenditures
	MOU's	# of FTE (Excl Council, Treasurer) (Police and Fire x2)	FY20 Staffing
	Cash Management	Cash Balance by Fund	FY18 Cash Balance Report
	Budget	Budgeted Expenditures	FY20 Budget

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
<b>100-12- Finance - Revenue</b>			
	Finance Support	# of FTE per Finance Dept / Div	FY20 Staffing
	Citywide Support	Budgeted Expenditures	FY20 Budget
	Revenue Services	Cash Receipts Amount	FY18 Cash Receipt Balance
	Business Licenses	Not Allocated	
	Parking Citations	Direct to Fund 520 - County Parking	
	Utility Billing	70% Water, 10% Sewer, 20% Refuse	
<b>100-12- Finance - Purchasing</b>			
	Purchasing	# of P.O.'s	FY19 PO Report
	Contracts	3 Yr Avg # of Bids - IT Weighted x2	FY16-19 Bids and RFPs
	P-Cards and D-Cards	# of P-Card Transactions + # of D-Card Transactions	FY18 P-Card and D-Card Transactions
	Warehouse	# Warehouse Transactions	FY18 Warehouse Transactions
<b>100-19- GIS</b>			
	GIS Support	# of Work Order Requests	FY18 Work Orders
<b>100-13- HR</b>			
	Citywide Support	# of Full and Part-Time Employees (Part-Time weighted at .5x)	FY20 Staffing
<b>100-14- Parks &amp; Rec Admin</b>			
	Departmental Admin	Budgeted Expenditures per Parks & Rec Program	FY20 Budget
<b>100-15- Police Admin</b>			
	Departmental Administration	# of FTE per Police Division	FY20 Staffing
<b>100-16- Fire Admin</b>			
	Departmental Administration	# of FTE per Fire Division / Program	FY20 Staffing
<b>100-17- Community Development Admin</b>			
	Departmental Administration	# of FTE per Community Development Division / Program	FY20 Staffing
<b>100-18- Public Works Admin</b>			
	Departmental Admin	Budgeted Expenditures per Public Works Division / Program	FY20 Budget
	Departmental Management	# of FTE per Public Works Division / Program	FY20 Staffing
	Utility Support	Direct to Utilities	

## 6. Central Service Departments (Providers)

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The follow page provides a list of all the departments included as central services, including their fund, department, and or division 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	NAME	Cost		TOTAL \$
			Expenditures	Adjustments	
		Building Replacement	\$ -	\$ 1,007,000	\$ 1,007,000
100	11	City Council	\$ 491,349	\$ -	\$ 491,349
100	11	City Manager	\$ 1,327,374	\$ -	\$ 1,327,374
100	11	City Treasurer	\$ 45,322	\$ -	\$ 45,322
100	11	City Clerk	\$ 791,423	\$ -	\$ 791,423
100	11	City Attorney	\$ 996,205	\$ -	\$ 996,205
100	12	Finance - Admin	\$ 1,127,112	\$ -	\$ 1,127,112
100	12	Finance - Accounting	\$ 728,575	\$ -	\$ 728,575
100	12	Finance - Revenue	\$ 1,163,033	\$ -	\$ 1,163,033
100	12	Finance - Purchasing	\$ 448,536	\$ -	\$ 448,536
100	19	GIS	\$ 329,460	\$ -	\$ 329,460
100	13	HR	\$ 1,245,190	\$ -	\$ 1,245,190
100	14	Parks & Rec Admin	\$ 2,974,158	\$ -	\$ 2,974,158
100	15	Police Admin	\$ 6,523,153	\$ -	\$ 6,523,153
100	16	Fire Admin	\$ 3,082,194	\$ -	\$ 3,082,194
100	17	Community Development Admin	\$ 834,236	\$ -	\$ 834,236
100	18	Public Works Admin	\$ 1,289,669	\$ -	\$ 1,289,669
<b>Subtotal</b>			\$ 23,396,989	\$ 1,007,000	\$ 24,403,989
<b>Disallowed Items (All Departments)</b>					\$ (767,150)
<b>TOTAL ALLOCATED EXPENDITURES</b>					<b>\$ 23,636,839</b>



## 7. Grantee Departments (Receivers)

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

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
100	14	21	Recreation Services
100	14	24	Teen Drop In Center
100	14	25	Special Activity Classes
100	14	26	Special Events
100	14	27	Tennis Operations
100	14	28	Facility & Parks Reservations
100	14	31	Cultural Arts
100	14	34	Art Classes
100	14	36	Concerts In The Park
100	14	41	Sports Leagues & Tournaments
100	14	42	Sports Classes
100	14	43	Swimming Activities
100	14	44	Sports & Aquatics Admin
100	14	51	Volunteers
100	14	61	Older Adult Activities
100	14	62	Senior Services
100	15	21	Patrol
100	15	31	Investigations
100	15	32	School Resource Officer
100	15	41	Technical Support Services
100	15	42	Communications
100	15	51	Crime Prevention
100	15	61	Traffic Safety
100	15	71	Jail Operations
100	15	81	Parking Enforcement
100	15	91	Animal Control
100	16	21	Prevention
100	16	23	Arson Investigation
100	16	31	Suppression
100	16	41	Paramedics
100	16	51	Special Services
100	16	52	Emergency Preparedness
100	16	53	Fire Reserves
100	16	54	CERT (Community Emergency Response Team)
100	16	55	Communications
100	16	56	Public Education
100	17	21	Current Planning
100	17	22	Advance Planning
100	17	31	Plan Check
100	17	32	Inspection
100	17	41	Code Enforcement
100	17	51	Traffic Engineering
100	17	413	Environmental Programs
100	18	21	Civil Engineering
100	18	31	Street Maintenance
100	18	32	Street Repair
100	18	34	Traffic Control
100	18	42	Parks Maintenance
100	18	43	School District Maintenance
100	18	51	Electrical Maintenance
100	18	413	Environmental Programs
201	18	111	Street Lighting & Landscape Fund - Street Lighting

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**GRANTEE DEPARTMENTS (RECEIVERS)**

FUND	DEPT	DIV	NAME
201	18	112	Street Lighting & Landscape Fund - Arbolado Tract Lighting
201	18	121	Street Lighting & Landscape Fund - Streetscape Maintenance
205	18	21	Streets, Highways & Sidewalks - Civil Engineering
205	18	32	Streets, Highways & Sidewalks - Street Repair
205	18	33	Streets, Highways & Sidewalks - Sidewalk Repair
210	15	203	Asset Forfeiture Fund - DOJ Regional
210	15	206	Asset Forfeiture Fund
211	15	302	Police Safety Grants Fund - State SLES Grant
230	14	91	Prop. A Fund - Transportation
231	18	21	Prop. C Fund - Civil Engineering
231	18	34	Prop. C Fund - Traffic Control
232	18	91	AB 2766 Air Quality Fund - Transportation
233	18	21	Measure R - Civil Engineering
233	18	32	Measure R - Street Repair
234	18	21	Measure M - Civil Engineering
234	18	32	Measure M - Street Repair
401	11	21	Capital Improvement Fund - City Manager
401	12	11	Capital Improvement Fund - City Council
401	14	11	Capital Improvement Fund - Parks & Rec Admin
401	14	21	Capital Improvement Fund - Recreation Services
401	15	11	Capital Improvement Fund - Police Admin
401	16	11	Capital Improvement Fund - Fire Admin
401	18	11	Capital Improvement Fund - PW Admin
401	18	21	Capital Improvement Fund - Civil Engineering
401	18	32	Capital Improvement Fund - Street Repair
403	0	0	Underground Assessment Districts
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
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	21	Insurance Reserve Fund - HR
601	13	22	Liability
601	13	23	Workers Compensation
605	19	51	Information Systems Fund - Information Systems
610	18	611	Fleet Mgmt Fund - Fleet Maintenance
610	18	621	Fleet Mgmt Fund - Fleet Replacement
615	12	42	Building Maintenance & Operations Fund - Warehouse
615	18	41	Building Maintenance & Operations Fund
710	18	21	Special Assessment Redemption Fund - Civil Engineering
801	12	11	Pension Trust Fund - City Council
802	0	0	Special Deposits Fund
804	0	0	PARS Investment Trust
0	0	0	Other

## 8. Cost Allocation Plan

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

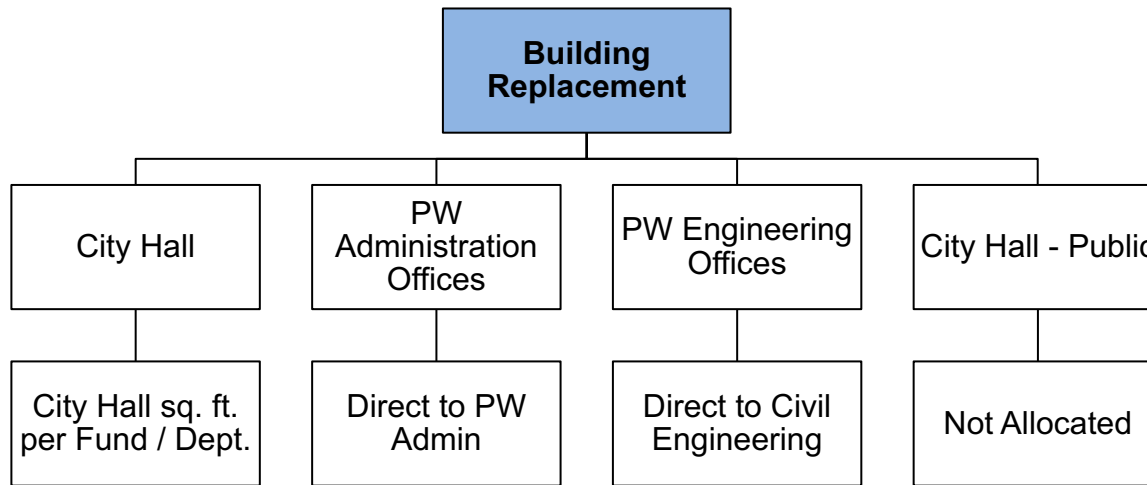
- Departmental narrative;
- Costs to be allocated;
- Departmental expense detail;
- Allocation detail, and
- Allocation summary.

## 1 Building Replacement

Building Replacement was created to distribute general fund owned building replacement costs. Costs associated with building purchased with non-General Fund money, and City owned land has not been included in this plan. Building Replacement depreciation costs are allocated, as follows:

- **City Hall** – represents the costs associated with City Hall and allocated based on the City Hall sq. ft. per Fund / Department.
- **PW Administration Offices** – represents the costs associated with Public Works Administration. 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.
- **City Hall-Public** – represents the proportion of annual depreciation costs associated with City Hall that are in relation or support to public activities. These costs have not been allocated.

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



**COSTS TO BE ALLOCATED**

-- Building Replacement

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

**DEPARTMENTAL EXPENSE DETAIL**

**-- Building Replacement**

Expense Type	\$	General Admin	City Hall	PW Admin Offices
<b>Personnel</b>				
Subtotal Personnel Cost	\$ -	\$ -	\$ -	\$ -
<b>Operating Services &amp; Supplies</b>				
Subtotal Operating Cost	\$ -	\$ -	\$ -	\$ -
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Disallowed Costs</b>				
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -
<b>Cost Adjustments</b>				
City Hall Replacement	\$ 800,000		\$ 400,000	
PW Admin Offices	\$ 117,000			\$ 117,000
PW Engineering Offices	\$ 90,000			
Subtotal Cost Adjustments	\$ 1,007,000	\$ -	\$ 400,000	\$ 117,000
<b>FUNCTIONAL COST</b>	<b>\$ 1,007,000</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 117,000</b>
<b>First Allocation</b>				
Incoming - All Others	\$ -	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (400,000)		\$ -	\$ -
Subtotal of First Allocation	\$ 607,000		\$ 400,000	\$ 117,000
<b>Second Allocation</b>				
Incoming - All Others	\$ -	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -		\$ -	\$ -
Subtotal of Second Allocation	\$ -		\$ -	\$ -
<b>TOTAL ALLOCATED</b>	<b>\$ 607,000</b>		<b>\$ 400,000</b>	<b>\$ 117,000</b>



-- 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>
<b>City Hall</b>							
100-11- City Council	2,502.50	13.353%	\$ 53,411		\$ 53,411	\$ -	\$ 53,411
100-11- City Manager	757.50	4.042%	\$ 16,167		\$ 16,167	\$ -	\$ 16,167
100-11- City Clerk	435.50	2.324%	\$ 9,295		\$ 9,295	\$ -	\$ 9,295
100-11- City Attorney	284.50	1.518%	\$ 6,072		\$ 6,072	\$ -	\$ 6,072
100-12- Finance - Accounting	1,842.50	9.831%	\$ 39,324		\$ 39,324	\$ -	\$ 39,324
100-12- Finance - Revenue	925.00	4.936%	\$ 19,742		\$ 19,742	\$ -	\$ 19,742
100-13- HR	2,670.50	14.249%	\$ 56,997		\$ 56,997	\$ -	\$ 56,997
100-14- Parks & Rec Admin	2,332.00	12.443%	\$ 49,772		\$ 49,772	\$ -	\$ 49,772
100-17- Community Development Admin	4,114.00	21.951%	\$ 87,805		\$ 87,805	\$ -	\$ 87,805
100-18- Public Works Admin	131.50	0.702%	\$ 2,807		\$ 2,807	\$ -	\$ 2,807
605-19-51 Information Systems Fund - Information Systems	<u>2,746.00</u>	<u>14.652%</u>	<u>\$ 58,608</u>		<u>\$ 58,608</u>	<u>\$ -</u>	<u>\$ 58,608</u>
<b>Total</b>	<b>18,741.50</b>	<b>100.000%</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 400,000</b>
<b>Allocation Basis:</b>	<b>City Hall Sq Ft</b>						
<b>Source of Allocation:</b>	<b>Sq. Ft. Report</b>						

-- 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>
<b>PW Admin Offices</b>							
100-18- Public Works Admin	100.00	100.000%	\$ 117,000		\$ 117,000	\$ -	\$ 117,000
<b>Total</b>	<b>100.00</b>	<b>100.000%</b>	<b>\$ 117,000</b>	<b>\$ -</b>	<b>\$ 117,000</b>	<b>\$ -</b>	<b>\$ 117,000</b>

Allocation Basis:

Direct to PW Admin

Source of Allocation:

Sq. Ft. Report

-- 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>
<b>PW Engineering Offices</b>							
100-18-21 Civil Engineering	100.00	100.000%	\$ 90,000		\$ 90,000	\$ -	\$ 90,000
<b>Total</b>	<b>100.00</b>	<b>100.000%</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ 90,000</b>

Allocation Basis:

Direct to Civil Engineering

Source of Allocation:

Sq. FT. Report

**ALLOCATION SUMMARY**

**-- Building Replacement**

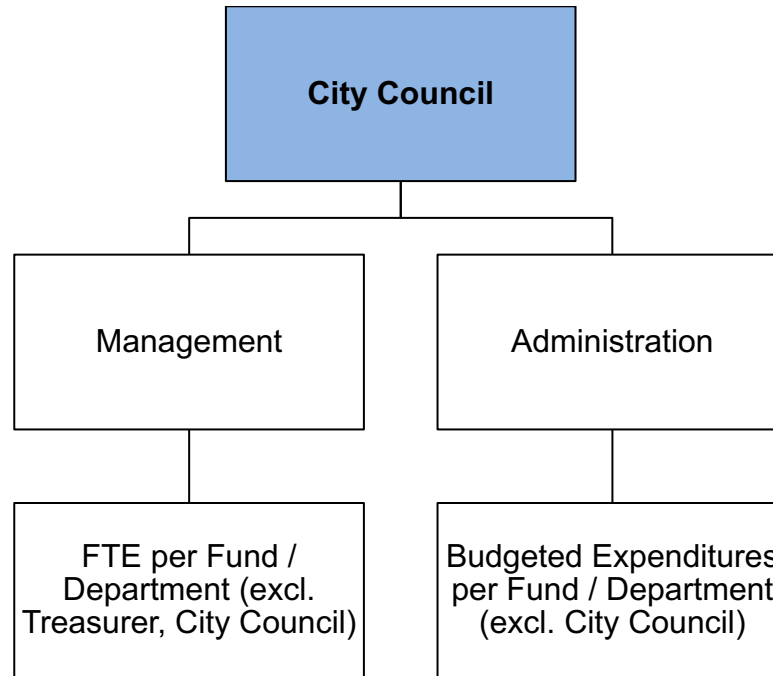
	<u>City Hall</u>	<u>PW Admin Offices</u>	<u>PW Engineering Offices</u>	<u>Total</u>
100-11- City Council	\$ 53,411	\$ -	\$ -	\$ 53,411
100-11- City Manager	\$ 16,167	\$ -	\$ -	\$ 16,167
100-11- City Clerk	\$ 9,295	\$ -	\$ -	\$ 9,295
100-11- City Attorney	\$ 6,072	\$ -	\$ -	\$ 6,072
100-12- Finance - Accounting	\$ 39,324	\$ -	\$ -	\$ 39,324
100-12- Finance - Revenue	\$ 19,742	\$ -	\$ -	\$ 19,742
100-13- HR	\$ 56,997	\$ -	\$ -	\$ 56,997
100-14- Parks & Rec Admin	\$ 49,772	\$ -	\$ -	\$ 49,772
100-17- Community Development Admin	\$ 87,805	\$ -	\$ -	\$ 87,805
100-18- Public Works Admin	\$ 2,807	\$ 117,000	\$ -	\$ 119,807
100-18-21 Civil Engineering	\$ -	\$ -	\$ 90,000	\$ 90,000
605-19-51 Information Systems Fund - Information Systems	\$ 58,608	\$ -	\$ -	\$ 58,608
<b>Total</b>	<b>\$ 400,000</b>	<b>\$ 117,000</b>	<b>\$ 90,000</b>	<b>\$ 607,000</b>

## 2 City Council

The Manhattan Beach City Council is an elected legislative body where five members are voted in at large and serve a four-year term with a nine-month mayoral position. The City Council is responsible for a number of tasks including the appointment of executive staff, acting as the final appeal body, approving the City's annual budget, authorizing contracts, and enacting legislation. Costs associated with the City Council's function are allocated to Receiving Departments as follows:

- **Management** – represents support associated with citywide oversight as it relates to review and adoption of citywide policies and is allocated based on the number of FTE per Fund / Department, excluding treasurer and City Council.
- **Administration** – represents support associated with review and approval of citywide budgeted expenses, staffing levels, and other financial policies and is allocated based on the Budgeted Expenditures per Fund / Department, excluding City Council.

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



**COSTS TO BE ALLOCATED**

**100-11- City Council**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
<b>Departmental Expenditures</b>	\$ 491,349		\$ 491,349
Public Service Events & Contingency & Assessments	\$ (81,675)		
<b>Total Deductions</b>	\$ (81,675)		\$ (81,675)
<b>Incoming Costs</b>			
-- Building Replacement	\$ 53,411	\$ -	\$ 53,411
100-11- City Manager		\$ 13,890	\$ 13,890
100-11- City Treasurer		\$ 435	\$ 435
100-11- City Attorney		\$ 8,314	\$ 8,314
100-12- Finance - Admin		\$ 3,861	\$ 3,861
100-12- Finance - Accounting		\$ 6,178	\$ 6,178
100-12- Finance - Revenue		\$ 5,062	\$ 5,062
100-12- Finance - Purchasing		\$ 3,772	\$ 3,772
100-13- HR		\$ 16,508	\$ 16,508
<b>Total Incoming Costs</b>	<u>\$ 53,411</u>	<u>\$ 58,020</u>	<u>\$ 111,431</u>
<b>Total Cost Adjustments</b>	<u>\$ -</u>		<u>\$ -</u>
<b>Total Costs to be Allocated</b>	<u>\$ 463,085</u>	<u>\$ 58,020</u>	<u>\$ 521,105</u>

DEPARTMENTAL EXPENSE DETAIL

100-11- City Council

Expense Type	\$	General Admin	Management	Administration
<b>Personnel</b>				
Salaries & Wages	\$ 64,560	\$ -	\$ 32,280	\$ 32,280
Fringe Benefits	\$ 56,804	\$ -	\$ 28,402	\$ 28,402
<b>Subtotal Personnel Cost</b>	<b>\$ 121,364</b>	<b>\$ -</b>	<b>\$ 60,682</b>	<b>\$ 60,682</b>
<b>Operating Services &amp; Supplies</b>				
Contract	\$ 22,000	\$ -	\$ 11,000	\$ 11,000
Services & Supplies	\$ 188,314	\$ -	\$ 94,157	\$ 94,157
Telephone	\$ 1,080	\$ -	\$ 540	\$ 540
Internal Service Funds	\$ 158,591	\$ -	\$ 79,296	\$ 79,296
<b>Subtotal Operating Cost</b>	<b>\$ 369,985</b>	<b>\$ -</b>	<b>\$ 184,993</b>	<b>\$ 184,993</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 491,349</b>	<b>\$ -</b>	<b>\$ 245,675</b>	<b>\$ 245,675</b>
<b>Disallowed Costs</b>				
Public Service Events & Contingency & Assessments	\$ (81,675)	\$ -	\$ (40,838)	\$ (40,838)
<b>Subtotal Disallowed Costs</b>	<b>\$ (81,675)</b>	<b>\$ -</b>	<b>\$ (40,838)</b>	<b>\$ (40,838)</b>
<b>Cost Adjustments</b>				
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 409,674</b>	<b>\$ -</b>	<b>\$ 204,837</b>	<b>\$ 204,837</b>
<b>First Allocation</b>				
Incoming - All Others	\$ 53,411	\$ -	\$ 26,705	\$ 26,705
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 463,085</b>	<b>\$ -</b>	<b>\$ 231,542</b>	<b>\$ 231,542</b>
<b>Second Allocation</b>				
Incoming - All Others	\$ 58,020	\$ -	\$ 29,010	\$ 29,010
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 58,020</b>	<b>\$ -</b>	<b>\$ 29,010</b>	<b>\$ 29,010</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 521,105</b>	<b>\$ -</b>	<b>\$ 260,552</b>	<b>\$ 260,552</b>



100-11- City Council

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Management</b>							
100-11- City Manager	4.50	1.490%	\$ 3,450		\$ 3,450	\$ 432	\$ 3,883
100-11- City Clerk	3.50	1.159%	\$ 2,684		\$ 2,684	\$ 336	\$ 3,020
100-11- City Attorney	1.00	0.331%	\$ 767		\$ 767	\$ 96	\$ 863
100-12- Finance - Admin	4.00	1.325%	\$ 3,067		\$ 3,067	\$ 384	\$ 3,451
100-12- Finance - Accounting	4.00	1.325%	\$ 3,067		\$ 3,067	\$ 384	\$ 3,451
100-12- Finance - Revenue	7.00	2.318%	\$ 5,367		\$ 5,367	\$ 672	\$ 6,039
100-12- Finance - Purchasing	3.00	0.993%	\$ 2,300		\$ 2,300	\$ 288	\$ 2,588
100-19- GIS	2.00	0.662%	\$ 1,533		\$ 1,533	\$ 192	\$ 1,726
100-13- HR	5.00	1.656%	\$ 3,834		\$ 3,834	\$ 480	\$ 4,314
100-14- Parks & Rec Admin	4.00	1.325%	\$ 3,067		\$ 3,067	\$ 384	\$ 3,451
100-15- Police Admin	8.80	2.914%	\$ 6,747		\$ 6,747	\$ 845	\$ 7,593
100-16- Fire Admin	2.20	0.729%	\$ 1,687		\$ 1,687	\$ 211	\$ 1,898
100-17- Community Development Admin	4.00	1.325%	\$ 3,067		\$ 3,067	\$ 384	\$ 3,451
100-18- Public Works Admin	6.00	1.987%	\$ 4,600		\$ 4,600	\$ 576	\$ 5,177
100-14-21 Recreation Services	2.50	0.828%	\$ 1,917		\$ 1,917	\$ 240	\$ 2,157
100-14-24 Teen Drop In Center	0.75	0.248%	\$ 575		\$ 575	\$ 72	\$ 647
100-14-25 Special Activity Classes	0.58	0.192%	\$ 445		\$ 445	\$ 56	\$ 500
100-14-26 Special Events	1.48	0.490%	\$ 1,135		\$ 1,135	\$ 142	\$ 1,277
100-14-27 Tennis Operations	0.26	0.086%	\$ 199		\$ 199	\$ 25	\$ 224
100-14-28 Facility & Parks Reservations	2.33	0.772%	\$ 1,786		\$ 1,786	\$ 224	\$ 2,010
100-14-31 Cultural Arts	2.00	0.662%	\$ 1,533		\$ 1,533	\$ 192	\$ 1,726
100-14-34 Art Classes	1.12	0.371%	\$ 859		\$ 859	\$ 108	\$ 966
100-14-41 Sports Leagues & Tournaments	0.50	0.166%	\$ 383		\$ 383	\$ 48	\$ 431
100-14-42 Sports Classes	1.04	0.344%	\$ 797		\$ 797	\$ 100	\$ 897
100-14-43 Swimming Activities	1.81	0.599%	\$ 1,388		\$ 1,388	\$ 174	\$ 1,562
100-14-44 Sports & Aquatics Admin	0.50	0.166%	\$ 383		\$ 383	\$ 48	\$ 431
100-14-51 Volunteers	1.00	0.331%	\$ 767		\$ 767	\$ 96	\$ 863
100-14-61 Older Adult Activities	0.12	0.040%	\$ 92		\$ 92	\$ 12	\$ 104
100-14-62 Senior Services	2.00	0.662%	\$ 1,533		\$ 1,533	\$ 192	\$ 1,726
100-15-21 Patrol	38.00	12.583%	\$ 29,135		\$ 29,135	\$ 3,650	\$ 32,786
100-15-31 Investigations	14.00	4.636%	\$ 10,734		\$ 10,734	\$ 1,345	\$ 12,079
100-15-41 Technical Support Services	13.00	4.305%	\$ 9,967		\$ 9,967	\$ 1,249	\$ 11,216
100-15-51 Crime Prevention	3.00	0.993%	\$ 2,300		\$ 2,300	\$ 288	\$ 2,588
100-15-61 Traffic Safety	7.00	2.318%	\$ 5,367		\$ 5,367	\$ 672	\$ 6,039
100-15-71 Jail Operations	6.00	1.987%	\$ 4,600		\$ 4,600	\$ 576	\$ 5,177
100-15-81 Parking Enforcement	15.00	4.967%	\$ 11,501		\$ 11,501	\$ 1,441	\$ 12,942
100-15-91 Animal Control	3.00	0.993%	\$ 2,300		\$ 2,300	\$ 288	\$ 2,588
100-16-21 Prevention	2.00	0.662%	\$ 1,533		\$ 1,533	\$ 192	\$ 1,726
100-16-31 Suppression	19.00	6.292%	\$ 14,568		\$ 14,568	\$ 1,825	\$ 16,393

100-11- City Council

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-16-41 Paramedics	7.00	2.318%	\$ 5,367		\$ 5,367	\$ 672	\$ 6,039
100-16-51 Special Services	1.00	0.331%	\$ 767		\$ 767	\$ 96	\$ 863
100-17-21 Current Planning	8.00	2.649%	\$ 6,134		\$ 6,134	\$ 769	\$ 6,902
100-17-31 Plan Check	4.50	1.490%	\$ 3,450		\$ 3,450	\$ 432	\$ 3,883
100-17-32 Inspection	7.50	2.484%	\$ 5,750		\$ 5,750	\$ 720	\$ 6,471
100-17-41 Code Enforcement	4.00	1.325%	\$ 3,067		\$ 3,067	\$ 384	\$ 3,451
100-17-51 Traffic Engineering	2.00	0.662%	\$ 1,533		\$ 1,533	\$ 192	\$ 1,726
100-17-413 Environmental Programs	1.00	0.331%	\$ 767		\$ 767	\$ 96	\$ 863
100-18-21 Civil Engineering	12.50	4.139%	\$ 9,584		\$ 9,584	\$ 1,201	\$ 10,785
100-18-32 Street Repair	11.25	3.725%	\$ 8,626		\$ 8,626	\$ 1,081	\$ 9,706
100-18-34 Traffic Control	1.50	0.497%	\$ 1,150		\$ 1,150	\$ 144	\$ 1,294
100-18-42 Parks Maintenance	2.25	0.745%	\$ 1,725		\$ 1,725	\$ 216	\$ 1,941
230-14-91 Prop. A Fund - Transportation	4.00	1.325%	\$ 3,067		\$ 3,067	\$ 384	\$ 3,451
501-18-231 Water Pumping	2.85	0.944%	\$ 2,185		\$ 2,185	\$ 274	\$ 2,459
501-18-251 Water Maintenance	7.95	2.633%	\$ 6,095		\$ 6,095	\$ 764	\$ 6,859
502-18-311 Stormwater Fund - Storm Drain Maintenance	1.05	0.348%	\$ 805		\$ 805	\$ 101	\$ 906
503-18-321 Wastewater Fund - Sewer Maintenance	3.90	1.291%	\$ 2,990		\$ 2,990	\$ 375	\$ 3,365
510-18-411 Refuse Fund - Refuse Management	1.00	0.331%	\$ 767		\$ 767	\$ 96	\$ 863
520-18-511 Parking Fund - Street Meters & City Lots	1.45	0.480%	\$ 1,112		\$ 1,112	\$ 139	\$ 1,251
521-18-513 County Parking Lots Fund	0.20	0.066%	\$ 153		\$ 153	\$ 19	\$ 173
521-18-514 County Parking Lots Fund	0.20	0.066%	\$ 153		\$ 153	\$ 19	\$ 173
522-18-512 State Pier and Parking Lot Fund	0.40	0.132%	\$ 307		\$ 307	\$ 38	\$ 345
601-13-21 Insurance Reserve Fund - HR	3.00	0.993%	\$ 2,300		\$ 2,300	\$ 288	\$ 2,588
605-19-51 Information Systems Fund - Information Systems	7.00	2.318%	\$ 5,367		\$ 5,367	\$ 672	\$ 6,039
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	4.25	1.407%	\$ 3,259		\$ 3,259	\$ 408	\$ 3,667
615-18-41 Building Maintenance & Operations Fund	5.25	1.738%	\$ 4,025		\$ 4,025	\$ 504	\$ 4,530
<b>Total</b>	<b>301.99</b>	<b>100.000%</b>	<b>\$231,542</b>	<b>\$ -</b>	<b>\$231,542</b>	<b>\$ 29,010</b>	<b>\$260,552</b>

Allocation Basis:

FTE (excl'd Treasurer, City Council)

Source of Allocation:

FY20 Staffing

100-11- City Council

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Administration</b>							
100-11- City Manager	1,327,374.00	1.165%	\$ 2,699		\$ 2,699	\$ 338	\$ 3,037
100-11- City Treasurer	45,322.00	0.040%	\$ 92		\$ 92	\$ 12	\$ 104
100-11- City Clerk	791,423.00	0.695%	\$ 1,609		\$ 1,609	\$ 202	\$ 1,811
100-11- City Attorney	996,205.00	0.875%	\$ 2,025		\$ 2,025	\$ 254	\$ 2,279
100-12- Finance - Admin	1,127,112.00	0.990%	\$ 2,291		\$ 2,291	\$ 287	\$ 2,579
100-12- Finance - Accounting	728,575.00	0.640%	\$ 1,481		\$ 1,481	\$ 186	\$ 1,667
100-12- Finance - Revenue	1,163,033.00	1.021%	\$ 2,364		\$ 2,364	\$ 296	\$ 2,661
100-12- Finance - Purchasing	448,536.00	0.394%	\$ 912		\$ 912	\$ 114	\$ 1,026
100-19- GIS	329,460.00	0.289%	\$ 670		\$ 670	\$ 84	\$ 754
100-13- HR	1,245,190.00	1.093%	\$ 2,531		\$ 2,531	\$ 317	\$ 2,849
100-14- Parks & Rec Admin	2,974,158.00	2.611%	\$ 6,046		\$ 6,046	\$ 758	\$ 6,804
100-15- Police Admin	6,523,153.00	5.727%	\$ 13,262		\$ 13,262	\$ 1,662	\$ 14,923
100-16- Fire Admin	3,082,194.00	2.706%	\$ 6,266		\$ 6,266	\$ 785	\$ 7,051
100-17- Community Development Admin	834,236.00	0.732%	\$ 1,696		\$ 1,696	\$ 212	\$ 1,908
100-18- Public Works Admin	1,289,669.00	1.132%	\$ 2,622		\$ 2,622	\$ 328	\$ 2,950
100-14-21 Recreation Services	1,157,927.00	1.017%	\$ 2,354		\$ 2,354	\$ 295	\$ 2,649
100-14-24 Teen Drop In Center	184,134.00	0.162%	\$ 374		\$ 374	\$ 47	\$ 421
100-14-25 Special Activity Classes	141,222.00	0.124%	\$ 287		\$ 287	\$ 36	\$ 323
100-14-26 Special Events	505,247.00	0.444%	\$ 1,027		\$ 1,027	\$ 129	\$ 1,156
100-14-27 Tennis Operations	394,027.20	0.346%	\$ 801		\$ 801	\$ 100	\$ 901
100-14-28 Facility & Parks Reservations	447,341.00	0.393%	\$ 909		\$ 909	\$ 114	\$ 1,023
100-14-31 Cultural Arts	513,346.80	0.451%	\$ 1,044		\$ 1,044	\$ 131	\$ 1,174
100-14-34 Art Classes	288,054.00	0.253%	\$ 586		\$ 586	\$ 73	\$ 659
100-14-36 Concerts In The Park	110,943.00	0.097%	\$ 226		\$ 226	\$ 28	\$ 254
100-14-41 Sports Leagues & Tournaments	215,657.00	0.189%	\$ 438		\$ 438	\$ 55	\$ 493
100-14-42 Sports Classes	545,650.00	0.479%	\$ 1,109		\$ 1,109	\$ 139	\$ 1,248
100-14-43 Swimming Activities	559,231.00	0.491%	\$ 1,137		\$ 1,137	\$ 142	\$ 1,279
100-14-44 Sports & Aquatics Admin	197,616.00	0.174%	\$ 402		\$ 402	\$ 50	\$ 452
100-14-51 Volunteers	202,006.00	0.177%	\$ 411		\$ 411	\$ 51	\$ 462
100-14-61 Older Adult Activities	158,605.00	0.139%	\$ 322		\$ 322	\$ 40	\$ 363
100-14-62 Senior Services	415,040.00	0.364%	\$ 844		\$ 844	\$ 106	\$ 949
100-15-21 Patrol	10,202,009.00	8.958%	\$ 20,741		\$ 20,741	\$ 2,599	\$ 23,339
100-15-31 Investigations	2,899,216.00	2.546%	\$ 5,894		\$ 5,894	\$ 738	\$ 6,633
100-15-32 School Resource Officer	31,664.00	0.028%	\$ 64		\$ 64	\$ 8	\$ 72
100-15-41 Technical Support Services	1,626,537.00	1.428%	\$ 3,307		\$ 3,307	\$ 414	\$ 3,721
100-15-42 Communications	1,488,098.00	1.307%	\$ 3,025		\$ 3,025	\$ 379	\$ 3,404
100-15-51 Crime Prevention	610,424.00	0.536%	\$ 1,241		\$ 1,241	\$ 155	\$ 1,396
100-15-61 Traffic Safety	2,389,146.00	2.098%	\$ 4,857		\$ 4,857	\$ 609	\$ 5,466
100-15-71 Jail Operations	737,240.00	0.647%	\$ 1,499		\$ 1,499	\$ 188	\$ 1,687
100-15-81 Parking Enforcement	2,116,906.00	1.859%	\$ 4,304		\$ 4,304	\$ 539	\$ 4,843

100-11- City Council

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-15-91 Animal Control	315,092.00	0.277%	\$ 641		\$ 641	\$ 80	\$ 721
100-16-21 Prevention	853,373.00	0.749%	\$ 1,735		\$ 1,735	\$ 217	\$ 1,952
100-16-23 Arson Investiation	34,368.00	0.030%	\$ 70		\$ 70	\$ 9	\$ 79
100-16-31 Suppression	7,487,711.00	6.574%	\$ 15,222		\$ 15,222	\$ 1,907	\$ 17,130
100-16-41 Paramedics	2,409,053.00	2.115%	\$ 4,898		\$ 4,898	\$ 614	\$ 5,511
100-16-51 Special Services	333,835.00	0.293%	\$ 679		\$ 679	\$ 85	\$ 764
100-16-52 Emergency Preparedness	114,577.00	0.101%	\$ 233		\$ 233	\$ 29	\$ 262
100-16-54 CERT (Community Emergency Response Team)	26,520.00	0.023%	\$ 54		\$ 54	\$ 7	\$ 61
100-16-55 Communications	48,390.00	0.042%	\$ 98		\$ 98	\$ 12	\$ 111
100-16-56 Public Education	26,358.00	0.023%	\$ 54		\$ 54	\$ 7	\$ 60
100-17-21 Current Planning	1,290,275.00	1.133%	\$ 2,623		\$ 2,623	\$ 329	\$ 2,952
100-17-31 Plan Check	1,445,694.00	1.269%	\$ 2,939		\$ 2,939	\$ 368	\$ 3,307
100-17-32 Inspection	1,170,469.00	1.028%	\$ 2,380		\$ 2,380	\$ 298	\$ 2,678
100-17-41 Code Enforcement	459,641.00	0.404%	\$ 934		\$ 934	\$ 117	\$ 1,052
100-17-51 Traffic Engineering	430,497.00	0.378%	\$ 875		\$ 875	\$ 110	\$ 985
100-17-413 Environmental Programs	652,426.00	0.573%	\$ 1,326		\$ 1,326	\$ 166	\$ 1,493
100-18-21 Civil Engineering	2,174,276.00	1.909%	\$ 4,420		\$ 4,420	\$ 554	\$ 4,974
100-18-32 Street Repair	2,408,506.00	2.115%	\$ 4,896		\$ 4,896	\$ 613	\$ 5,510
100-18-34 Traffic Control	387,378.00	0.340%	\$ 788		\$ 788	\$ 99	\$ 886
100-18-42 Parks Maintenance	1,187,169.00	1.042%	\$ 2,414		\$ 2,414	\$ 302	\$ 2,716
100-18-43 School District Maintenance	234,553.00	0.206%	\$ 477		\$ 477	\$ 60	\$ 537
201-18-111 Street Lighing & Landscape Fund - Street Lighting	408,551.00	0.359%	\$ 831		\$ 831	\$ 104	\$ 935
201-18-112 Street Lighing & Landscape Fund - Arbolado Tract Lighting	4,542.00	0.004%	\$ 9		\$ 9	\$ 1	\$ 10
201-18-121 Street Lighing & Landscape Fund - Streetscape Maintenance	133,708.00	0.117%	\$ 272		\$ 272	\$ 34	\$ 306
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	80,000.00	0.070%	\$ 163		\$ 163	\$ 20	\$ 183
205-18-32 Streets, Highways & Sidewalks - Street Repair	500,000.00	0.439%	\$ 1,016		\$ 1,016	\$ 127	\$ 1,144
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	300,000.00	0.263%	\$ 610		\$ 610	\$ 76	\$ 686
210-15-203 Asset Forfeiture Fund - DOJ Regional	153,700.00	0.135%	\$ 312		\$ 312	\$ 39	\$ 352
211-15-302 Police Safety Grants Fund - State SLES Grant	140,000.00	0.123%	\$ 285		\$ 285	\$ 36	\$ 320
230-14-91 Prop. A Fund - Transportation	1,009,249.00	0.886%	\$ 2,052		\$ 2,052	\$ 257	\$ 2,309
231-18-21 Prop. C Fund - Civil Engineering	461,000.00	0.405%	\$ 937		\$ 937	\$ 117	\$ 1,055
232-18-91 AB 2766 Air Quality Fund - Transportation	2,100.00	0.002%	\$ 4		\$ 4	\$ 1	\$ 5
233-18-21 Measure R - Civil Engineering	40,000.00	0.035%	\$ 81		\$ 81	\$ 10	\$ 92
233-18-32 Measure R - Street Repair	340,000.00	0.299%	\$ 691		\$ 691	\$ 87	\$ 778
234-18-21 Measure M - Civil Engineering	37,000.00	0.032%	\$ 75		\$ 75	\$ 9	\$ 85
234-18-32 Measure M - Street Repair	480,000.00	0.421%	\$ 976		\$ 976	\$ 122	\$ 1,098
401-14-11 Capital Improvement Fund - Parks & Rec Admin	1,100,000.00	0.966%	\$ 2,236		\$ 2,236	\$ 280	\$ 2,516
401-15-11 Capital Improvement Fund - Police Admin	386,219.00	0.339%	\$ 785		\$ 785	\$ 98	\$ 884
401-16-11 Capital Improvement Fund - Fire Admin	386,219.00	0.339%	\$ 785		\$ 785	\$ 98	\$ 884
401-18-21 Capital Improvement Fund - Civil Engineering	1,510,000.00	1.326%	\$ 3,070		\$ 3,070	\$ 385	\$ 3,454
401-18-32 Capital Improvement Fund - Street Repair	250,000.00	0.220%	\$ 508		\$ 508	\$ 64	\$ 572
501-18-211 Water Administration	3,858,164.00	3.388%	\$ 7,844		\$ 7,844	\$ 983	\$ 8,826

100-11- City Council

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
501-18-221 Water Source Of Supply	3,800.00	0.003%	\$ 8		\$ 8	\$ 1	\$ 9
501-18-231 Water Pumping	1,306,772.00	1.147%	\$ 2,657		\$ 2,657	\$ 333	\$ 2,990
501-18-241 Water Treatment	296,695.00	0.261%	\$ 603		\$ 603	\$ 76	\$ 679
501-18-251 Water Maintenance	1,582,766.00	1.390%	\$ 3,218		\$ 3,218	\$ 403	\$ 3,621
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,639,089.00	1.439%	\$ 3,332		\$ 3,332	\$ 417	\$ 3,750
503-18-321 Wastewater Fund - Sewer Maintenance	5,063,346.00	4.446%	\$ 10,294		\$ 10,294	\$ 1,290	\$ 11,583
510-18-411 Refuse Fund - Refuse Management	1,054,302.00	0.926%	\$ 2,143		\$ 2,143	\$ 269	\$ 2,412
520-18-511 Parking Fund - Street Meters & City Lots	4,283,311.00	3.761%	\$ 8,708		\$ 8,708	\$ 1,091	\$ 9,799
521-18-513 County Parking Lots Fund	210,618.00	0.185%	\$ 428		\$ 428	\$ 54	\$ 482
521-18-514 County Parking Lots Fund	541,632.00	0.476%	\$ 1,101		\$ 1,101	\$ 138	\$ 1,239
522-18-512 State Pier and Parking Lot Fund	599,689.00	0.527%	\$ 1,219		\$ 1,219	\$ 153	\$ 1,372
601-13-21 Insurance Reserve Fund - HR	762,720.00	0.670%	\$ 1,551		\$ 1,551	\$ 194	\$ 1,745
601-13-22 Liability	1,350,965.00	1.186%	\$ 2,747		\$ 2,747	\$ 344	\$ 3,091
601-13-23 Workers Compensation	614,173.00	0.539%	\$ 1,249		\$ 1,249	\$ 156	\$ 1,405
605-19-51 Information Systems Fund - Information Systems	2,899,836.00	2.546%	\$ 5,895		\$ 5,895	\$ 739	\$ 6,634
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,248,527.00	1.096%	\$ 2,538		\$ 2,538	\$ 318	\$ 2,856
610-18-621 Fleet Mgmt Fund - Fleet Replacement	1,044,663.00	0.917%	\$ 2,124		\$ 2,124	\$ 266	\$ 2,390
615-12-42 Building Maintenance & Operations Fund - Warehouse	247,487.00	0.217%	\$ 503		\$ 503	\$ 63	\$ 566
615-18-41 Building Maintenance & Operations Fund	1,780,469.00	1.563%	\$ 3,620		\$ 3,620	\$ 454	\$ 4,073
710-18-21 Special Assessment Redemption Fund - Civil Engineering	1,006,950.00	0.884%	\$ 2,047		\$ 2,047	\$ 256	\$ 2,304
801-12-11 Pension Trust Fund - City Council	241,000.00	0.212%	\$ 490		\$ 490	\$ 61	\$ 551
<b>Total</b>	<b>113,892,350.00</b>	<b>100.000%</b>	<b>\$231,542</b>	<b>\$ -</b>	<b>\$231,542</b>	<b>\$ 29,010</b>	<b>\$260,552</b>

Allocation Basis:

Budgeted Expenditures (Excl City Council)

Source of Allocation:

FY20 Budget

**ALLOCATION SUMMARY**

**100-11- City Council**

	<u>Management</u>	<u>Administration</u>	<u>Total</u>
100-11- City Manager	\$ 3,883	\$ 3,037	\$ 6,919
100-11- City Treasurer	\$ -	\$ 104	\$ 104
100-11- City Clerk	\$ 3,020	\$ 1,811	\$ 4,830
100-11- City Attorney	\$ 863	\$ 2,279	\$ 3,142
100-12- Finance - Admin	\$ 3,451	\$ 2,579	\$ 6,030
100-12- Finance - Accounting	\$ 3,451	\$ 1,667	\$ 5,118
100-12- Finance - Revenue	\$ 6,039	\$ 2,661	\$ 8,700
100-12- Finance - Purchasing	\$ 2,588	\$ 1,026	\$ 3,614
100-19- GIS	\$ 1,726	\$ 754	\$ 2,479
100-13- HR	\$ 4,314	\$ 2,849	\$ 7,163
100-14- Parks & Rec Admin	\$ 3,451	\$ 6,804	\$ 10,255
100-15- Police Admin	\$ 7,593	\$ 14,923	\$ 22,516
100-16- Fire Admin	\$ 1,898	\$ 7,051	\$ 8,949
100-17- Community Development Admin	\$ 3,451	\$ 1,908	\$ 5,360
100-18- Public Works Admin	\$ 5,177	\$ 2,950	\$ 8,127
100-14-21 Recreation Services	\$ 2,157	\$ 2,649	\$ 4,806
100-14-24 Teen Drop In Center	\$ 647	\$ 421	\$ 1,068
100-14-25 Special Activity Classes	\$ 500	\$ 323	\$ 823
100-14-26 Special Events	\$ 1,277	\$ 1,156	\$ 2,433
100-14-27 Tennis Operations	\$ 224	\$ 901	\$ 1,126
100-14-28 Facility & Parks Reservations	\$ 2,010	\$ 1,023	\$ 3,034
100-14-31 Cultural Arts	\$ 1,726	\$ 1,174	\$ 2,900
100-14-34 Art Classes	\$ 966	\$ 659	\$ 1,625
100-14-36 Concerts In The Park	\$ -	\$ 254	\$ 254
100-14-41 Sports Leagues & Tournaments	\$ 431	\$ 493	\$ 925
100-14-42 Sports Classes	\$ 897	\$ 1,248	\$ 2,146
100-14-43 Swimming Activities	\$ 1,562	\$ 1,279	\$ 2,841
100-14-44 Sports & Aquatics Admin	\$ 431	\$ 452	\$ 883
100-14-51 Volunteers	\$ 863	\$ 462	\$ 1,325
100-14-61 Older Adult Activities	\$ 104	\$ 363	\$ 466

**ALLOCATION SUMMARY**

**100-11- City Council**

	<u>Management</u>	<u>Administration</u>	<u>Total</u>
100-14-62 Senior Services	\$ 1,726	\$ 949	\$ 2,675
100-15-21 Patrol	\$ 32,786	\$ 23,339	\$ 56,125
100-15-31 Investigations	\$ 12,079	\$ 6,633	\$ 18,712
100-15-32 School Resource Officer	\$ -	\$ 72	\$ 72
100-15-41 Technical Support Services	\$ 11,216	\$ 3,721	\$ 14,937
100-15-42 Communications	\$ -	\$ 3,404	\$ 3,404
100-15-51 Crime Prevention	\$ 2,588	\$ 1,396	\$ 3,985
100-15-61 Traffic Safety	\$ 6,039	\$ 5,466	\$ 11,505
100-15-71 Jail Operations	\$ 5,177	\$ 1,687	\$ 6,863
100-15-81 Parking Enforcement	\$ 12,942	\$ 4,843	\$ 17,785
100-15-91 Animal Control	\$ 2,588	\$ 721	\$ 3,309
100-16-21 Prevention	\$ 1,726	\$ 1,952	\$ 3,678
100-16-23 Arson Investiation	\$ -	\$ 79	\$ 79
100-16-31 Suppression	\$ 16,393	\$ 17,130	\$ 33,523
100-16-41 Paramedics	\$ 6,039	\$ 5,511	\$ 11,551
100-16-51 Special Services	\$ 863	\$ 764	\$ 1,627
100-16-52 Emergency Preparedness	\$ -	\$ 262	\$ 262
100-16-54 CERT (Community Emergency Response Team)	\$ -	\$ 61	\$ 61
100-16-55 Communications	\$ -	\$ 111	\$ 111
100-16-56 Public Education	\$ -	\$ 60	\$ 60
100-17-21 Current Planning	\$ 6,902	\$ 2,952	\$ 9,854
100-17-31 Plan Check	\$ 3,883	\$ 3,307	\$ 7,190
100-17-32 Inspection	\$ 6,471	\$ 2,678	\$ 9,149
100-17-41 Code Enforcement	\$ 3,451	\$ 1,052	\$ 4,503
100-17-51 Traffic Engineering	\$ 1,726	\$ 985	\$ 2,710
100-17-413 Environmental Programs	\$ 863	\$ 1,493	\$ 2,355
100-18-21 Civil Engineering	\$ 10,785	\$ 4,974	\$ 15,759
100-18-32 Street Repair	\$ 9,706	\$ 5,510	\$ 15,216
100-18-34 Traffic Control	\$ 1,294	\$ 886	\$ 2,180
100-18-42 Parks Maintenance	\$ 1,941	\$ 2,716	\$ 4,657

**ALLOCATION SUMMARY**

**100-11- City Council**

	<u>Management</u>	<u>Administration</u>	<u>Total</u>
100-18-43 School District Maintenance	\$ -	\$ 537	\$ 537
201-18-111 Street Lighting & Landscape Fund - Street Lighting	\$ -	\$ 935	\$ 935
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	\$ -	\$ 10	\$ 10
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	\$ -	\$ 306	\$ 306
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	\$ -	\$ 183	\$ 183
205-18-32 Streets, Highways & Sidewalks - Street Repair	\$ -	\$ 1,144	\$ 1,144
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	\$ -	\$ 686	\$ 686
210-15-203 Asset Forfeiture Fund - DOJ Regional	\$ -	\$ 352	\$ 352
211-15-302 Police Safety Grants Fund - State SLES Grant	\$ -	\$ 320	\$ 320
230-14-91 Prop. A Fund - Transportation	\$ 3,451	\$ 2,309	\$ 5,760
231-18-21 Prop. C Fund - Civil Engineering	\$ -	\$ 1,055	\$ 1,055
232-18-91 AB 2766 Air Quality Fund - Transportation	\$ -	\$ 5	\$ 5
233-18-21 Measure R - Civil Engineering	\$ -	\$ 92	\$ 92
233-18-32 Measure R - Street Repair	\$ -	\$ 778	\$ 778
234-18-21 Measure M - Civil Engineering	\$ -	\$ 85	\$ 85
234-18-32 Measure M - Street Repair	\$ -	\$ 1,098	\$ 1,098
401-14-11 Capital Improvement Fund - Parks & Rec Admin	\$ -	\$ 2,516	\$ 2,516
401-15-11 Capital Improvement Fund - Police Admin	\$ -	\$ 884	\$ 884
401-16-11 Capital Improvement Fund - Fire Admin	\$ -	\$ 884	\$ 884
401-18-21 Capital Improvement Fund - Civil Engineering	\$ -	\$ 3,454	\$ 3,454
401-18-32 Capital Improvement Fund - Street Repair	\$ -	\$ 572	\$ 572
501-18-211 Water Administration	\$ -	\$ 8,826	\$ 8,826
501-18-221 Water Source Of Supply	\$ -	\$ 9	\$ 9
501-18-231 Water Pumping	\$ 2,459	\$ 2,990	\$ 5,448
501-18-241 Water Treatment	\$ -	\$ 679	\$ 679
501-18-251 Water Maintenance	\$ 6,859	\$ 3,621	\$ 10,480
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 906	\$ 3,750	\$ 4,656
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 3,365	\$ 11,583	\$ 14,948
510-18-411 Refuse Fund - Refuse Management	\$ 863	\$ 2,412	\$ 3,275
520-18-511 Parking Fund - Street Meters & City Lots	\$ 1,251	\$ 9,799	\$ 11,050



**ALLOCATION SUMMARY**

**100-11- City Council**

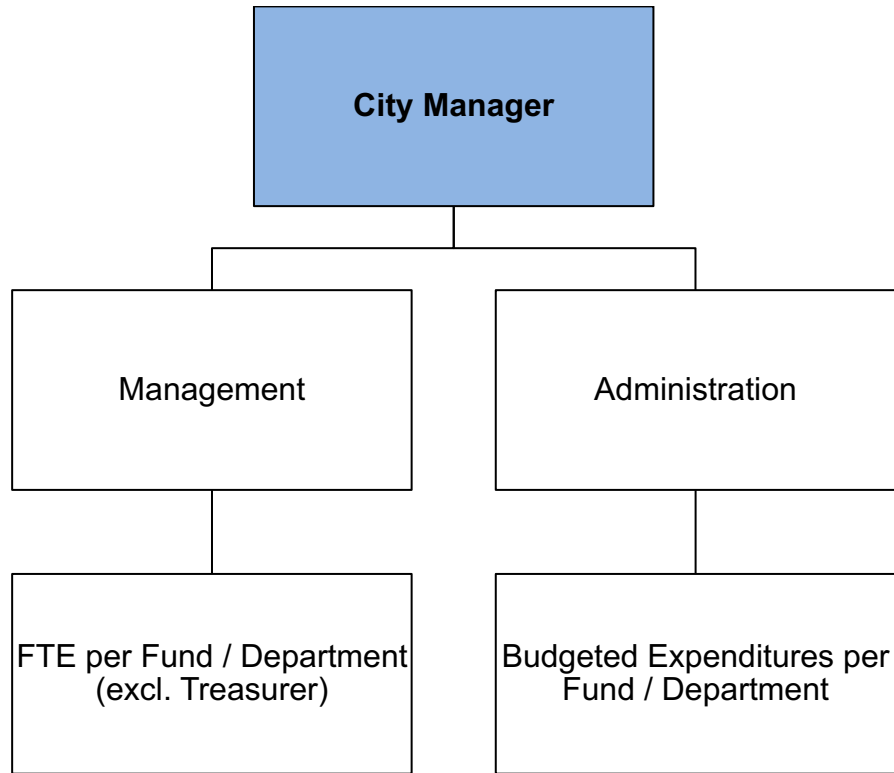
	<u>Management</u>	<u>Administration</u>	<u>Total</u>
521-18-513 County Parking Lots Fund	\$ 173	\$ 482	\$ 654
521-18-514 County Parking Lots Fund	\$ 173	\$ 1,239	\$ 1,412
522-18-512 State Pier and Parking Lot Fund	\$ 345	\$ 1,372	\$ 1,717
601-13-21 Insurance Reserve Fund - HR	\$ 2,588	\$ 1,745	\$ 4,333
601-13-22 Liability	\$ -	\$ 3,091	\$ 3,091
601-13-23 Workers Compensation	\$ -	\$ 1,405	\$ 1,405
605-19-51 Information Systems Fund - Information Systems	\$ 6,039	\$ 6,634	\$ 12,673
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ 3,667	\$ 2,856	\$ 6,523
610-18-621 Fleet Mgmt Fund - Fleet Replacement	\$ -	\$ 2,390	\$ 2,390
615-12-42 Building Maintenance & Operations Fund - Warehouse	\$ -	\$ 566	\$ 566
615-18-41 Building Maintenance & Operations Fund	\$ 4,530	\$ 4,073	\$ 8,603
710-18-21 Special Assessment Redemption Fund - Civil Engineering	\$ -	\$ 2,304	\$ 2,304
801-12-11 Pension Trust Fund - City Council	\$ -	\$ 551	\$ 551
<b>Total</b>	<b>\$ 260,552</b>	<b>\$ 260,552</b>	<b>\$ 521,105</b>

### 3 City Manager

The City Manager is a City Council appointed executive staff position responsible for implementing policy and programs enacted by Council. The City Manager utilizes professional management skills to ensure the City operates efficiently. Costs associated with the City Manager's function are allocated to Receiving Departments as follows:

- **Management** – represents costs associated with oversight of city employees as it relates to accordance with City Council objectives and policies and is measured by the number of FTE per Fund / Department, excluding Treasurer.
- **Administration** – represents costs associated with oversight of city operations as it relates to fulfilling council goals and objectives and is measured by the Budgeted Expenditures per Fund / Department.

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



**COSTS TO BE ALLOCATED**

**100-11- City Manager**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
<b>Departmental Expenditures</b>	\$1,327,374		\$1,327,374
<b>Total Deductions</b>	\$ -		\$ -
<b>Incoming Costs</b>			
-- Building Replacement	\$ 16,167	\$ -	\$ 16,167
100-11- City Council	\$ 6,149	\$ 770	\$ 6,919
100-11- City Manager		\$ 17,723	\$ 17,723
100-11- City Treasurer		\$ 396	\$ 396
100-11- City Clerk		\$ 93,399	\$ 93,399
100-11- City Attorney		\$ 10,608	\$ 10,608
100-12- Finance - Admin		\$ 10,462	\$ 10,462
100-12- Finance - Accounting		\$ 12,395	\$ 12,395
100-12- Finance - Revenue		\$ 4,767	\$ 4,767
100-12- Finance - Purchasing		\$ 23,680	\$ 23,680
100-19- GIS		\$ 18,985	\$ 18,985
100-13- HR		\$ 14,857	\$ 14,857
<b>Total Incoming Costs</b>	<u>\$ 22,316</u>	<u>\$ 208,044</u>	<u>\$ 230,360</u>
<b>Total Cost Adjustments</b>	<u>\$ -</u>		<u>\$ -</u>
<b>Total Costs to be Allocated</b>	<u>\$1,349,690</u>	<u>\$ 208,044</u>	<u>\$1,557,734</u>

DEPARTMENTAL EXPENSE DETAIL

100-11- City Manager

Expense Type	\$	General Admin	Management	Administration
<b>Personnel</b>				
Salaries & Wages	\$ 523,344	\$ -	\$ 261,672	\$ 261,672
Fringe Benefits	\$ 265,888	\$ -	\$ 132,944	\$ 132,944
<b>Subtotal Personnel Cost</b>	<b>\$ 789,232</b>	<b>\$ -</b>	<b>\$ 394,616</b>	<b>\$ 394,616</b>
<b>Operating Services &amp; Supplies</b>				
Contract	\$ 64,130	\$ -	\$ 32,065	\$ 32,065
Services & Supplies	\$ 90,839	\$ -	\$ 45,420	\$ 45,420
Telephone	\$ 2,568	\$ -	\$ 1,284	\$ 1,284
Internal Service Funds	\$ 380,605	\$ -	\$ 190,303	\$ 190,303
<b>Subtotal Operating Cost</b>	<b>\$ 538,142</b>	<b>\$ -</b>	<b>\$ 269,071</b>	<b>\$ 269,071</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 1,327,374</b>	<b>\$ -</b>	<b>\$ 663,687</b>	<b>\$ 663,687</b>
<b>Disallowed Costs</b>				
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>				
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 1,327,374</b>	<b>\$ -</b>	<b>\$ 663,687</b>	<b>\$ 663,687</b>
<b>First Allocation</b>				
Incoming - All Others	\$ 22,316	\$ -	\$ 11,158	\$ 11,158
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 1,349,690</b>	<b>\$ -</b>	<b>\$ 674,845</b>	<b>\$ 674,845</b>
<b>Second Allocation</b>				
Incoming - All Others	\$ 208,044	\$ -	\$ 104,022	\$ 104,022
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 208,044</b>	<b>\$ -</b>	<b>\$ 104,022</b>	<b>\$ 104,022</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 1,557,734</b>	<b>\$ -</b>	<b>\$ 778,867</b>	<b>\$ 778,867</b>

100-11- City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Management</b>							
100-11- City Council	5	1.629%	\$ 10,991		\$ 10,991		\$ 10,991
100-11- City Manager	5	1.466%	\$ 9,892		\$ 9,892		\$ 9,892
100-11- City Clerk	4	1.140%	\$ 7,694		\$ 7,694	\$ 1,224	\$ 8,918
100-11- City Attorney	1	0.326%	\$ 2,198		\$ 2,198	\$ 350	\$ 2,548
100-12- Finance - Admin	4	1.303%	\$ 8,793		\$ 8,793	\$ 1,399	\$ 10,192
100-12- Finance - Accounting	4	1.303%	\$ 8,793		\$ 8,793	\$ 1,399	\$ 10,192
100-12- Finance - Revenue	7	2.280%	\$ 15,388		\$ 15,388	\$ 2,448	\$ 17,836
100-12- Finance - Purchasing	3	0.977%	\$ 6,595		\$ 6,595	\$ 1,049	\$ 7,644
100-19- GIS	2	0.651%	\$ 4,397		\$ 4,397	\$ 699	\$ 5,096
100-13- HR	5	1.629%	\$ 10,991		\$ 10,991	\$ 1,748	\$ 12,740
100-14- Parks & Rec Admin	4	1.303%	\$ 8,793		\$ 8,793	\$ 1,399	\$ 10,192
100-15- Police Admin	9	2.867%	\$ 19,345		\$ 19,345	\$ 3,077	\$ 22,422
100-16- Fire Admin	2	0.717%	\$ 4,836		\$ 4,836	\$ 769	\$ 5,605
100-17- Community Development Admin	4	1.303%	\$ 8,793		\$ 8,793	\$ 1,399	\$ 10,192
100-18- Public Works Admin	6	1.954%	\$ 13,190		\$ 13,190	\$ 2,098	\$ 15,288
100-14-21 Recreation Services	3	0.814%	\$ 5,496		\$ 5,496	\$ 874	\$ 6,370
100-14-24 Teen Drop In Center	1	0.244%	\$ 1,649		\$ 1,649	\$ 262	\$ 1,911
100-14-25 Special Activity Classes	1	0.189%	\$ 1,275		\$ 1,275	\$ 203	\$ 1,478
100-14-26 Special Events	1	0.482%	\$ 3,253		\$ 3,253	\$ 518	\$ 3,771
100-14-28 Facility & Parks Reservations	2	0.759%	\$ 5,122		\$ 5,122	\$ 815	\$ 5,937
100-14-31 Cultural Arts	2	0.651%	\$ 4,397		\$ 4,397	\$ 699	\$ 5,096
100-14-34 Art Classes	1	0.365%	\$ 2,462		\$ 2,462	\$ 392	\$ 2,854
100-14-41 Sports Leagues & Tournaments	1	0.163%	\$ 1,099		\$ 1,099	\$ 175	\$ 1,274
100-14-42 Sports Classes	1	0.339%	\$ 2,286		\$ 2,286	\$ 364	\$ 2,650
100-14-43 Swimming Activities	2	0.590%	\$ 3,979		\$ 3,979	\$ 633	\$ 4,612
100-14-44 Sports & Aquatics Admin	1	0.163%	\$ 1,099		\$ 1,099	\$ 175	\$ 1,274
100-14-51 Volunteers	1	0.326%	\$ 2,198		\$ 2,198	\$ 350	\$ 2,548
100-14-62 Senior Services	2	0.651%	\$ 4,397		\$ 4,397	\$ 699	\$ 5,096
100-15-21 Patrol	38	12.378%	\$ 83,534		\$ 83,534	\$ 13,287	\$ 96,821
100-15-31 Investigations	14	4.560%	\$ 30,776		\$ 30,776	\$ 4,895	\$ 35,671
100-15-41 Technical Support Services	13	4.235%	\$ 28,577		\$ 28,577	\$ 4,546	\$ 33,123
100-15-51 Crime Prevention	3	0.977%	\$ 6,595		\$ 6,595	\$ 1,049	\$ 7,644
100-15-61 Traffic Safety	7	2.280%	\$ 15,388		\$ 15,388	\$ 2,448	\$ 17,836
100-15-71 Jail Operations	6	1.954%	\$ 13,190		\$ 13,190	\$ 2,098	\$ 15,288
100-15-81 Parking Enforcement	15	4.886%	\$ 32,974		\$ 32,974	\$ 5,245	\$ 38,219
100-15-91 Animal Control	3	0.977%	\$ 6,595		\$ 6,595	\$ 1,049	\$ 7,644
100-16-21 Prevention	2	0.651%	\$ 4,397		\$ 4,397	\$ 699	\$ 5,096
100-16-31 Suppression	19	6.189%	\$ 41,767		\$ 41,767	\$ 6,644	\$ 48,411
100-16-41 Paramedics	7	2.280%	\$ 15,388		\$ 15,388	\$ 2,448	\$ 17,836

100-11- City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-16-51 Special Services	1	0.326%	\$ 2,198		\$ 2,198	\$ 350	\$ 2,548
100-17-21 Current Planning	8	2.606%	\$ 17,586		\$ 17,586	\$ 2,797	\$ 20,383
100-17-31 Plan Check	5	1.466%	\$ 9,892		\$ 9,892	\$ 1,573	\$ 11,466
100-17-32 Inspection	8	2.443%	\$ 16,487		\$ 16,487	\$ 2,622	\$ 19,109
100-17-41 Code Enforcement	4	1.303%	\$ 8,793		\$ 8,793	\$ 1,399	\$ 10,192
100-17-51 Traffic Engineering	2	0.651%	\$ 4,397		\$ 4,397	\$ 699	\$ 5,096
100-17-413 Environmental Programs	1	0.326%	\$ 2,198		\$ 2,198	\$ 350	\$ 2,548
100-18-21 Civil Engineering	13	4.072%	\$ 27,478		\$ 27,478	\$ 4,371	\$ 31,849
100-18-32 Street Repair	11	3.665%	\$ 24,730		\$ 24,730	\$ 3,934	\$ 28,664
100-18-34 Traffic Control	2	0.489%	\$ 3,297		\$ 3,297	\$ 524	\$ 3,822
100-18-42 Parks Maintenance	2	0.733%	\$ 4,946		\$ 4,946	\$ 787	\$ 5,733
230-14-91 Prop. A Fund - Transportation	4	1.303%	\$ 8,793		\$ 8,793	\$ 1,399	\$ 10,192
501-18-231 Water Pumping	3	0.928%	\$ 6,265		\$ 6,265	\$ 997	\$ 7,262
501-18-251 Water Maintenance	8	2.590%	\$ 17,476		\$ 17,476	\$ 2,780	\$ 20,256
502-18-311 Stormwater Fund - Storm Drain Maintenance	1	0.342%	\$ 2,308		\$ 2,308	\$ 367	\$ 2,675
503-18-321 Wastewater Fund - Sewer Maintenance	4	1.270%	\$ 8,573		\$ 8,573	\$ 1,364	\$ 9,937
510-18-411 Refuse Fund - Refuse Management	1	0.326%	\$ 2,198		\$ 2,198	\$ 350	\$ 2,548
520-18-511 Parking Fund - Street Meters & City Lots	1	0.472%	\$ 3,187		\$ 3,187	\$ 507	\$ 3,694
601-13-21 Insurance Reserve Fund - HR	3	0.977%	\$ 6,595		\$ 6,595	\$ 1,049	\$ 7,644
605-19-51 Information Systems Fund - Information Systems	7	2.280%	\$ 15,388		\$ 15,388	\$ 2,448	\$ 17,836
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	4	1.384%	\$ 9,343		\$ 9,343	\$ 1,486	\$ 10,829
615-18-41 Building Maintenance & Operations Fund	5	1.710%	\$ 11,541		\$ 11,541	\$ 1,836	\$ 13,377
<b>Total</b>	<b>306.99</b>	<b>100.000%</b>	<b>\$ 674,845</b>	<b>\$ -</b>	<b>\$ 674,845</b>	<b>\$104,022</b>	<b>\$ 778,867</b>

Allocation Basis:

FTE (excl'd Treasurer)

Source of Allocation:

FY20 Staffing

100-11- City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Administration</b>							
100-11- City Council	491,349	0.430%	\$ 2,899		\$ 2,899		\$ 2,899
100-11- City Manager	1,327,374	1.160%	\$ 7,831		\$ 7,831		\$ 7,831
100-11- City Treasurer	45,322	0.040%	\$ 267		\$ 267	\$ 42	\$ 309
100-11- City Clerk	791,423	0.692%	\$ 4,669		\$ 4,669	\$ 731	\$ 5,401
100-11- City Attorney	996,205	0.871%	\$ 5,877		\$ 5,877	\$ 921	\$ 6,798
100-12- Finance - Admin	1,127,112	0.985%	\$ 6,650		\$ 6,650	\$ 1,042	\$ 7,691
100-12- Finance - Accounting	728,575	0.637%	\$ 4,298		\$ 4,298	\$ 673	\$ 4,972
100-12- Finance - Revenue	1,163,033	1.017%	\$ 6,862		\$ 6,862	\$ 1,075	\$ 7,936
100-12- Finance - Purchasing	448,536	0.392%	\$ 2,646		\$ 2,646	\$ 414	\$ 3,061
100-19- GIS	329,460	0.288%	\$ 1,944		\$ 1,944	\$ 304	\$ 2,248
100-13- HR	1,245,190	1.089%	\$ 7,346		\$ 7,346	\$ 1,151	\$ 8,497
100-14- Parks & Rec Admin	2,974,158	2.600%	\$ 17,547		\$ 17,547	\$ 2,748	\$ 20,295
100-15- Police Admin	6,523,153	5.703%	\$ 38,486		\$ 38,486	\$ 6,028	\$ 44,514
100-16- Fire Admin	3,082,194	2.695%	\$ 18,184		\$ 18,184	\$ 2,848	\$ 21,033
100-17- Community Development Admin	834,236	0.729%	\$ 4,922		\$ 4,922	\$ 771	\$ 5,693
100-18- Public Works Admin	1,289,669	1.127%	\$ 7,609		\$ 7,609	\$ 1,192	\$ 8,801
100-14-21 Recreation Services	1,157,927	1.012%	\$ 6,832		\$ 6,832	\$ 1,070	\$ 7,902
100-14-24 Teen Drop In Center	184,134	0.161%	\$ 1,086		\$ 1,086	\$ 170	\$ 1,257
100-14-25 Special Activity Classes	141,222	0.123%	\$ 833		\$ 833	\$ 131	\$ 964
100-14-26 Special Events	505,247	0.442%	\$ 2,981		\$ 2,981	\$ 467	\$ 3,448
100-14-27 Tennis Operations	394,027	0.344%	\$ 2,325		\$ 2,325	\$ 364	\$ 2,689
100-14-28 Facility & Parks Reservations	447,341	0.391%	\$ 2,639		\$ 2,639	\$ 413	\$ 3,053
100-14-31 Cultural Arts	513,347	0.449%	\$ 3,029		\$ 3,029	\$ 474	\$ 3,503
100-14-34 Art Classes	288,054	0.252%	\$ 1,699		\$ 1,699	\$ 266	\$ 1,966
100-14-36 Concerts In The Park	110,943	0.097%	\$ 655		\$ 655	\$ 103	\$ 757
100-14-41 Sports Leagues & Tournaments	215,657	0.189%	\$ 1,272		\$ 1,272	\$ 199	\$ 1,472
100-14-42 Sports Classes	545,650	0.477%	\$ 3,219		\$ 3,219	\$ 504	\$ 3,723
100-14-43 Swimming Activities	559,231	0.489%	\$ 3,299		\$ 3,299	\$ 517	\$ 3,816
100-14-44 Sports & Aquatics Admin	197,616	0.173%	\$ 1,166		\$ 1,166	\$ 183	\$ 1,349
100-14-51 Volunteers	202,006	0.177%	\$ 1,192		\$ 1,192	\$ 187	\$ 1,378
100-14-61 Older Adult Activities	158,605	0.139%	\$ 936		\$ 936	\$ 147	\$ 1,082
100-14-62 Senior Services	415,040	0.363%	\$ 2,449		\$ 2,449	\$ 384	\$ 2,832
100-15-21 Patrol	10,202,009	8.919%	\$ 60,190		\$ 60,190	\$ 9,428	\$ 69,618
100-15-31 Investigations	2,899,216	2.535%	\$ 17,105		\$ 17,105	\$ 2,679	\$ 19,784
100-15-32 School Resource Officer	31,664	0.028%	\$ 187		\$ 187	\$ 29	\$ 216
100-15-41 Technical Support Services	1,626,537	1.422%	\$ 9,596		\$ 9,596	\$ 1,503	\$ 11,099
100-15-42 Communications	1,488,098	1.301%	\$ 8,780		\$ 8,780	\$ 1,375	\$ 10,155
100-15-51 Crime Prevention	610,424	0.534%	\$ 3,601		\$ 3,601	\$ 564	\$ 4,165
100-15-61 Traffic Safety	2,389,146	2.089%	\$ 14,096		\$ 14,096	\$ 2,208	\$ 16,303
100-15-71 Jail Operations	737,240	0.645%	\$ 4,350		\$ 4,350	\$ 681	\$ 5,031



100-11- City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-15-81 Parking Enforcement	2,116,906	1.851%	\$ 12,489		\$ 12,489	\$ 1,956	\$ 14,446
100-15-91 Animal Control	315,092	0.275%	\$ 1,859		\$ 1,859	\$ 291	\$ 2,150
100-16-21 Prevention	853,373	0.746%	\$ 5,035		\$ 5,035	\$ 789	\$ 5,823
100-16-23 Arson Investiation	34,368	0.030%	\$ 203		\$ 203	\$ 32	\$ 235
100-16-31 Suppression	7,487,711	6.546%	\$ 44,176		\$ 44,176	\$ 6,919	\$ 51,096
100-16-41 Paramedics	2,409,053	2.106%	\$ 14,213		\$ 14,213	\$ 2,226	\$ 16,439
100-16-51 Special Services	333,835	0.292%	\$ 1,970		\$ 1,970	\$ 308	\$ 2,278
100-16-52 Emergency Preparedness	114,577	0.100%	\$ 676		\$ 676	\$ 106	\$ 782
100-16-54 CERT (Community Emergency Response Team)	26,520	0.023%	\$ 156		\$ 156	\$ 25	\$ 181
100-16-55 Communications	48,390	0.042%	\$ 285		\$ 285	\$ 45	\$ 330
100-16-56 Public Education	26,358	0.023%	\$ 156		\$ 156	\$ 24	\$ 180
100-17-21 Current Planning	1,290,275	1.128%	\$ 7,612		\$ 7,612	\$ 1,192	\$ 8,805
100-17-31 Plan Check	1,445,694	1.264%	\$ 8,529		\$ 8,529	\$ 1,336	\$ 9,865
100-17-32 Inspection	1,170,469	1.023%	\$ 6,906		\$ 6,906	\$ 1,082	\$ 7,987
100-17-41 Code Enforcement	459,641	0.402%	\$ 2,712		\$ 2,712	\$ 425	\$ 3,137
100-17-51 Traffic Engineering	430,497	0.376%	\$ 2,540		\$ 2,540	\$ 398	\$ 2,938
100-17-413 Environmental Programs	652,426	0.570%	\$ 3,849		\$ 3,849	\$ 603	\$ 4,452
100-18-21 Civil Engineering	2,174,276	1.901%	\$ 12,828		\$ 12,828	\$ 2,009	\$ 14,837
100-18-32 Street Repair	2,408,506	2.106%	\$ 14,210		\$ 14,210	\$ 2,226	\$ 16,436
100-18-34 Traffic Control	387,378	0.339%	\$ 2,285		\$ 2,285	\$ 358	\$ 2,643
100-18-42 Parks Maintenance	1,187,169	1.038%	\$ 7,004		\$ 7,004	\$ 1,097	\$ 8,101
100-18-43 School District Maintenance	234,553	0.205%	\$ 1,384		\$ 1,384	\$ 217	\$ 1,601
201-18-111 Street Lighing & Landscape Fund - Street Lighting	408,551	0.357%	\$ 2,410		\$ 2,410	\$ 378	\$ 2,788
201-18-112 Street Lighing & Landscape Fund - Arbolado Tract Lighting	4,542	0.004%	\$ 27		\$ 27	\$ 4	\$ 31
201-18-121 Street Lighing & Landscape Fund - Streetscape Maintenance	133,708	0.117%	\$ 789		\$ 789	\$ 124	\$ 912
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	80,000	0.070%	\$ 472		\$ 472	\$ 74	\$ 546
205-18-32 Streets, Highways & Sidewalks - Street Repair	500,000	0.437%	\$ 2,950		\$ 2,950	\$ 462	\$ 3,412
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	300,000	0.262%	\$ 1,770		\$ 1,770	\$ 277	\$ 2,047
210-15-203 Asset Forfeiture Fund - DOJ Regional	153,700	0.134%	\$ 907		\$ 907	\$ 142	\$ 1,049
211-15-302 Police Safety Grants Fund - State SLES Grant	140,000	0.122%	\$ 826		\$ 826	\$ 129	\$ 955
230-14-91 Prop. A Fund - Transportation	1,009,249	0.882%	\$ 5,954		\$ 5,954	\$ 933	\$ 6,887
231-18-21 Prop. C Fund - Civil Engineering	461,000	0.403%	\$ 2,720		\$ 2,720	\$ 426	\$ 3,146
232-18-91 AB 2766 Air Quality Fund - Transportation	2,100	0.002%	\$ 12		\$ 12	\$ 2	\$ 14
233-18-21 Measure R - Civil Engineering	40,000	0.035%	\$ 236		\$ 236	\$ 37	\$ 273
233-18-32 Measure R - Street Repair	340,000	0.297%	\$ 2,006		\$ 2,006	\$ 314	\$ 2,320
234-18-21 Measure M - Civil Engineering	37,000	0.032%	\$ 218		\$ 218	\$ 34	\$ 252
234-18-32 Measure M - Street Repair	480,000	0.420%	\$ 2,832		\$ 2,832	\$ 444	\$ 3,275
401-14-11 Capital Improvement Fund - Parks & Rec Admin	1,100,000	0.962%	\$ 6,490		\$ 6,490	\$ 1,017	\$ 7,506
401-15-11 Capital Improvement Fund - Police Admin	386,219	0.338%	\$ 2,279		\$ 2,279	\$ 357	\$ 2,636
401-16-11 Capital Improvement Fund - Fire Admin	386,219	0.338%	\$ 2,279		\$ 2,279	\$ 357	\$ 2,636
401-18-21 Capital Improvement Fund - Civil Engineering	1,510,000	1.320%	\$ 8,909		\$ 8,909	\$ 1,395	\$ 10,304
401-18-32 Capital Improvement Fund - Street Repair	250,000	0.219%	\$ 1,475		\$ 1,475	\$ 231	\$ 1,706

100-11- City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
501-18-211 Water Administration	3,858,164	3.373%	\$ 22,763		\$ 22,763	\$ 3,565	\$ 26,328
501-18-221 Water Source Of Supply	3,800	0.003%	\$ 22		\$ 22	\$ 4	\$ 26
501-18-231 Water Pumping	1,306,772	1.142%	\$ 7,710		\$ 7,710	\$ 1,208	\$ 8,917
501-18-241 Water Treatment	296,695	0.259%	\$ 1,750		\$ 1,750	\$ 274	\$ 2,025
501-18-251 Water Maintenance	1,582,766	1.384%	\$ 9,338		\$ 9,338	\$ 1,463	\$ 10,801
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,639,089	1.433%	\$ 9,670		\$ 9,670	\$ 1,515	\$ 11,185
503-18-321 Wastewater Fund - Sewer Maintenance	5,063,346	4.427%	\$ 29,873		\$ 29,873	\$ 4,679	\$ 34,552
510-18-411 Refuse Fund - Refuse Management	1,054,302	0.922%	\$ 6,220		\$ 6,220	\$ 974	\$ 7,194
520-18-511 Parking Fund - Street Meters & City Lots	4,283,311	3.745%	\$ 25,271		\$ 25,271	\$ 3,958	\$ 29,229
521-18-513 County Parking Lots Fund	210,618	0.184%	\$ 1,243		\$ 1,243	\$ 195	\$ 1,437
521-18-514 County Parking Lots Fund	541,632	0.474%	\$ 3,196		\$ 3,196	\$ 501	\$ 3,696
522-18-512 State Pier and Parking Lot Fund	599,689	0.524%	\$ 3,538		\$ 3,538	\$ 554	\$ 4,092
601-13-21 Insurance Reserve Fund - HR	762,720	0.667%	\$ 4,500		\$ 4,500	\$ 705	\$ 5,205
601-13-22 Liability	1,350,965	1.181%	\$ 7,970		\$ 7,970	\$ 1,248	\$ 9,219
601-13-23 Workers Compensation	614,173	0.537%	\$ 3,624		\$ 3,624	\$ 568	\$ 4,191
605-19-51 Information Systems Fund - Information Systems	2,899,836	2.535%	\$ 17,109		\$ 17,109	\$ 2,680	\$ 19,788
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,248,527	1.092%	\$ 7,366		\$ 7,366	\$ 1,154	\$ 8,520
610-18-621 Fleet Mgmt Fund - Fleet Replacement	1,044,663	0.913%	\$ 6,163		\$ 6,163	\$ 965	\$ 7,129
615-12-42 Building Maintenance & Operations Fund - Warehouse	247,487	0.216%	\$ 1,460		\$ 1,460	\$ 229	\$ 1,689
615-18-41 Building Maintenance & Operations Fund	1,780,469	1.557%	\$ 10,504		\$ 10,504	\$ 1,645	\$ 12,150
710-18-21 Special Assessment Redemption Fund - Civil Engineering	1,006,950	0.880%	\$ 5,941		\$ 5,941	\$ 931	\$ 6,871
801-12-11 Pension Trust Fund - City Council	241,000	0.211%	\$ 1,422		\$ 1,422	\$ 223	\$ 1,645
<b>Total</b>	<b>114,383,699.00</b>	<b>100.000%</b>	<b>\$ 674,845</b>	<b>\$ -</b>	<b>\$ 674,845</b>	<b>\$104,022</b>	<b>\$ 778,867</b>

Allocation Basis:

Budgeted Expenditures

Source of Allocation:

FY 20 Budget

**ALLOCATION SUMMARY**

**100-11- City Manager**

	<u>Management</u>	<u>Administration</u>	<u>Total</u>
100-11- City Council	\$ 10,991	\$ 2,899	\$ 13,890
100-11- City Manager	\$ 9,892	\$ 7,831	\$ 17,723.48
100-11- City Treasurer	\$ -	\$ 309	\$ 309
100-11- City Clerk	\$ 8,918	\$ 5,401	\$ 14,318
100-11- City Attorney	\$ 2,548	\$ 6,798	\$ 9,346
100-12- Finance - Admin	\$ 10,192	\$ 7,691	\$ 17,883
100-12- Finance - Accounting	\$ 10,192	\$ 4,972	\$ 15,163
100-12- Finance - Revenue	\$ 17,836	\$ 7,936	\$ 25,772
100-12- Finance - Purchasing	\$ 7,644	\$ 3,061	\$ 10,705
100-19- GIS	\$ 5,096	\$ 2,248	\$ 7,344
100-13- HR	\$ 12,740	\$ 8,497	\$ 21,237
100-14- Parks & Rec Admin	\$ 10,192	\$ 20,295	\$ 30,487
100-15- Police Admin	\$ 22,422	\$ 44,514	\$ 66,935
100-16- Fire Admin	\$ 5,605	\$ 21,033	\$ 26,638
100-17- Community Development Admin	\$ 10,192	\$ 5,693	\$ 15,884
100-18- Public Works Admin	\$ 15,288	\$ 8,801	\$ 24,088
100-14-21 Recreation Services	\$ 6,370	\$ 7,902	\$ 14,271
100-14-24 Teen Drop In Center	\$ 1,911	\$ 1,257	\$ 3,167
100-14-25 Special Activity Classes	\$ 1,478	\$ 964	\$ 2,441
100-14-26 Special Events	\$ 3,771	\$ 3,448	\$ 7,219
100-14-27 Tennis Operations	\$ 662	\$ 2,689	\$ 3,351
100-14-28 Facility & Parks Reservations	\$ 5,937	\$ 3,053	\$ 8,989.30
100-14-31 Cultural Arts	\$ 5,096	\$ 3,503	\$ 8,598.91
100-14-34 Art Classes	\$ 2,854	\$ 1,966	\$ 4,819
100-14-36 Concerts In The Park	\$ -	\$ 757	\$ 757

**ALLOCATION SUMMARY**

**100-11- City Manager**

	<u>Management</u>	<u>Administration</u>	<u>Total</u>
100-14-41 Sports Leagues & Tournaments	\$ 1,274	\$ 1,472	\$ 2,746
100-14-42 Sports Classes	\$ 2,650	\$ 3,723	\$ 6,373
100-14-43 Swimming Activities	\$ 4,612	\$ 3,816	\$ 8,427.91
100-14-44 Sports & Aquatics Admin	\$ 1,274	\$ 1,349	\$ 2,622.48
100-14-51 Volunteers	\$ 2,548	\$ 1,378	\$ 3,926.41
100-14-61 Older Adult Activities	\$ 306	\$ 1,082	\$ 1,388
100-14-62 Senior Services	\$ 5,096	\$ 2,832	\$ 7,928
100-15-21 Patrol	\$ 96,821	\$ 69,618	\$ 166,439.20
100-15-31 Investigations	\$ 35,671	\$ 19,784	\$ 55,455
100-15-32 School Resource Officer	\$ -	\$ 216	\$ 216.07
100-15-41 Technical Support Services	\$ 33,123	\$ 11,099	\$ 44,222.47
100-15-42 Communications	\$ -	\$ 10,155	\$ 10,154.69
100-15-51 Crime Prevention	\$ 7,644	\$ 4,165	\$ 11,809
100-15-61 Traffic Safety	\$ 17,836	\$ 16,303	\$ 34,139
100-15-71 Jail Operations	\$ 15,288	\$ 5,031	\$ 20,318.45
100-15-81 Parking Enforcement	\$ 38,219	\$ 14,446	\$ 52,665
100-15-91 Animal Control	\$ 7,644	\$ 2,150	\$ 9,793.96
100-16-21 Prevention	\$ 5,096	\$ 5,823	\$ 10,919.22
100-16-23 Arson Investiation	\$ -	\$ 235	\$ 234.53
100-16-31 Suppression	\$ 48,411	\$ 51,096	\$ 99,506.34
100-16-41 Paramedics	\$ 17,836	\$ 16,439	\$ 34,275
100-16-51 Special Services	\$ 2,548	\$ 2,278	\$ 4,826
100-16-52 Emergency Preparedness	\$ -	\$ 782	\$ 781.87
100-16-54 CERT (Community Emergency Response Team)	\$ -	\$ 181	\$ 181
100-16-55 Communications	\$ -	\$ 330	\$ 330

**ALLOCATION SUMMARY**

**100-11- City Manager**

	<u>Management</u>	<u>Administration</u>	<u>Total</u>
100-16-56 Public Education	\$ -	\$ 180	\$ 180
100-17-21 Current Planning	\$ 20,383	\$ 8,805	\$ 29,188.19
100-17-31 Plan Check	\$ 11,466	\$ 9,865	\$ 21,331.01
100-17-32 Inspection	\$ 19,109	\$ 7,987	\$ 27,096.68
100-17-41 Code Enforcement	\$ 10,192	\$ 3,137	\$ 13,328
100-17-51 Traffic Engineering	\$ 5,096	\$ 2,938	\$ 8,034
100-17-413 Environmental Programs	\$ 2,548	\$ 4,452	\$ 7,000
100-18-21 Civil Engineering	\$ 31,849	\$ 14,837	\$ 46,686
100-18-32 Street Repair	\$ 28,664	\$ 16,436	\$ 45,100
100-18-34 Traffic Control	\$ 3,822	\$ 2,643	\$ 6,465
100-18-42 Parks Maintenance	\$ 5,733	\$ 8,101	\$ 13,834
100-18-43 School District Maintenance	\$ -	\$ 1,601	\$ 1,601
201-18-111 Street Lighting & Landscape Fund - Street Lighting	\$ -	\$ 2,788	\$ 2,788
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	\$ -	\$ 31	\$ 31
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	\$ -	\$ 912	\$ 912
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	\$ -	\$ 546	\$ 546
205-18-32 Streets, Highways & Sidewalks - Street Repair	\$ -	\$ 3,412	\$ 3,412
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	\$ -	\$ 2,047	\$ 2,047
210-15-203 Asset Forfeiture Fund - DOJ Regional	\$ -	\$ 1,049	\$ 1,049
211-15-302 Police Safety Grants Fund - State SLES Grant	\$ -	\$ 955	\$ 955
230-14-91 Prop. A Fund - Transportation	\$ 10,192	\$ 6,887	\$ 17,079
231-18-21 Prop. C Fund - Civil Engineering	\$ -	\$ 3,146	\$ 3,146
232-18-91 AB 2766 Air Quality Fund - Transportation	\$ -	\$ 14	\$ 14
233-18-21 Measure R - Civil Engineering	\$ -	\$ 273	\$ 273
233-18-32 Measure R - Street Repair	\$ -	\$ 2,320	\$ 2,320

**ALLOCATION SUMMARY**

**100-11- City Manager**

	<u>Management</u>	<u>Administration</u>	<u>Total</u>
234-18-21 Measure M - Civil Engineering	\$ -	\$ 252	\$ 252
234-18-32 Measure M - Street Repair	\$ -	\$ 3,275	\$ 3,275
401-14-11 Capital Improvement Fund - Parks & Rec Admin	\$ -	\$ 7,506	\$ 7,506
401-15-11 Capital Improvement Fund - Police Admin	\$ -	\$ 2,636	\$ 2,636
401-16-11 Capital Improvement Fund - Fire Admin	\$ -	\$ 2,636	\$ 2,636
401-18-21 Capital Improvement Fund - Civil Engineering	\$ -	\$ 10,304	\$ 10,304
401-18-32 Capital Improvement Fund - Street Repair	\$ -	\$ 1,706	\$ 1,706
501-18-211 Water Administration	\$ -	\$ 26,328	\$ 26,328
501-18-221 Water Source Of Supply	\$ -	\$ 26	\$ 26
501-18-231 Water Pumping	\$ 7,262	\$ 8,917	\$ 16,179
501-18-241 Water Treatment	\$ -	\$ 2,025	\$ 2,025
501-18-251 Water Maintenance	\$ 20,256	\$ 10,801	\$ 31,057
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 2,675	\$ 11,185	\$ 13,860
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 9,937	\$ 34,552	\$ 44,489
510-18-411 Refuse Fund - Refuse Management	\$ 2,548	\$ 7,194	\$ 9,742
520-18-511 Parking Fund - Street Meters & City Lots	\$ 3,694	\$ 29,229	\$ 32,924
521-18-513 County Parking Lots Fund	\$ 510	\$ 1,437	\$ 1,947
521-18-514 County Parking Lots Fund	\$ 510	\$ 3,696	\$ 4,206
522-18-512 State Pier and Parking Lot Fund	\$ 1,019	\$ 4,092	\$ 5,111
601-13-21 Insurance Reserve Fund - HR	\$ 7,644	\$ 5,205	\$ 12,849
601-13-22 Liability	\$ -	\$ 9,219	\$ 9,219
601-13-23 Workers Compensation	\$ -	\$ 4,191	\$ 4,191
605-19-51 Information Systems Fund - Information Systems	\$ 17,836	\$ 19,788	\$ 37,624
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ 10,829	\$ 8,520	\$ 19,349
610-18-621 Fleet Mgmt Fund - Fleet Replacement	\$ -	\$ 7,129	\$ 7,129

**ALLOCATION SUMMARY**

**100-11- City Manager**

	<u>Management</u>	<u>Administration</u>	<u>Total</u>
615-12-42 Building Maintenance & Operations Fund - Warehouse	\$ -	\$ 1,689	\$ 1,689
615-18-41 Building Maintenance & Operations Fund	\$ 13,377	\$ 12,150	\$ 25,526
710-18-21 Special Assessment Redemption Fund - Civil Engineering	\$ -	\$ 6,871	\$ 6,871
801-12-11 Pension Trust Fund - City Council	\$ -	\$ 1,645	\$ 1,645
<b>Total</b>	<b>\$ 778,867</b>	<b>\$ 778,867</b>	<b>\$ 1,557,734</b>

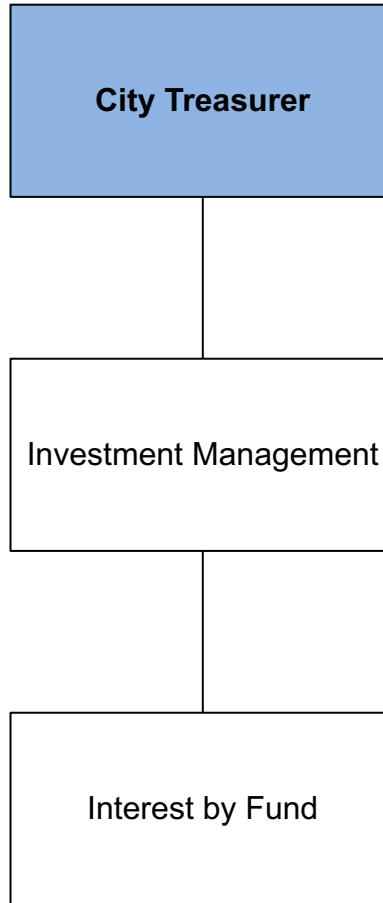
## 4 City Treasurer

The City Treasurer is tasked with overseeing the City's investments and banking policies. The City Treasurer is elected at-large and serves a four-year term and serves as the Chair of the Finance Subcommittee. City Treasurer's costs are allocated to Receiving Departments, as follows:

- **Investment Management** – represents support associated with reconciliation and investment of city funds and is measured by the Interest by Fund.

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





**COSTS TO BE ALLOCATED**

**100-11- City Treasurer**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
<b>Departmental Expenditures</b>	\$ 45,322		\$ 45,322
<b>Total Deductions</b>	<u>\$ -</u>		<u>\$ -</u>
<b>Incoming Costs</b>			
100-11- City Council	\$ 92	\$ 12	\$ 104
100-11- City Manager	\$ 267	\$ 42	\$ 309
100-11- City Treasurer		\$ 12	\$ 12
100-11- City Attorney		\$ 160	\$ 160
100-12- Finance - Admin		\$ 319	\$ 319
100-12- Finance - Accounting		\$ 657	\$ 657
100-12- Finance - Revenue		\$ 147	\$ 147
100-12- Finance - Purchasing		\$ 182	\$ 182
100-13- HR		\$ 3,302	\$ 3,302
<b>Total Incoming Costs</b>	<u>\$ 360</u>	<u>\$ 4,832</u>	<u>\$ 5,191</u>
<b>Total Cost Adjustments</b>	<u>\$ -</u>		<u>\$ -</u>
<b>Total Costs to be Allocated</b>	<u>\$ 45,682</u>	<u>\$ 4,832</u>	<u>\$ 50,513</u>

**DEPARTMENTAL EXPENSE DETAIL**

**100-11- City Treasurer**

Expense Type	\$	General Admin	Investment Management
<b>Personnel</b>			
Salaries & Wages	\$ 12,540	\$ -	\$ 12,540
Fringe Benefits	\$ 22,402	\$ -	\$ 22,402
<b>Subtotal Personnel Cost</b>	<b>\$ 34,942</b>	<b>\$ -</b>	<b>\$ 34,942</b>
<b>Operating Services &amp; Supplies</b>			
Contract	\$ 3,885	\$ -	\$ 3,885
Services & Supplies	\$ 6,495	\$ -	\$ 6,495
<b>Subtotal Operating Cost</b>	<b>\$ 10,380</b>	<b>\$ -</b>	<b>\$ 10,380</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 45,322</b>	<b>\$ -</b>	<b>\$ 45,322</b>
<b>Disallowed Costs</b>			
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>			
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 45,322</b>	<b>\$ -</b>	<b>\$ 45,322</b>
<b>First Allocation</b>			
Incoming - All Others	\$ 360	\$ -	\$ 360
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 45,682</b>	<b>\$ -</b>	<b>\$ 45,682</b>
<b>Second Allocation</b>			
Incoming - All Others	\$ 4,832	\$ -	\$ 4,832
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 4,832</b>	<b>\$ -</b>	<b>\$ 4,832</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 50,513</b>	<b>\$ -</b>	<b>\$ 50,513</b>

100-11- 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>
<b>Investment Management</b>							
100-11- City Council	7,556.54	0.952%	\$ 435		\$ 435		\$ 435
100-11- City Manager	6,881.90	0.867%	\$ 396		\$ 396		\$ 396
100-11- City Treasurer	210.88	0.027%	\$ 12		\$ 12		\$ 12
100-11- City Clerk	4,258.99	0.537%	\$ 245		\$ 245	\$ 26	\$ 272
100-11- City Attorney	4,708.19	0.593%	\$ 271		\$ 271	\$ 29	\$ 300
100-12- Finance - Admin	5,524.16	0.696%	\$ 318		\$ 318	\$ 34	\$ 352
100-12- Finance - Accounting	3,486.84	0.439%	\$ 201		\$ 201	\$ 22	\$ 222
100-12- Finance - Revenue	5,429.17	0.684%	\$ 313		\$ 313	\$ 34	\$ 346
100-12- Finance - Purchasing	2,078.74	0.262%	\$ 120		\$ 120	\$ 13	\$ 133
100-19- GIS	1,544.41	0.195%	\$ 89		\$ 89	\$ 10	\$ 99
100-13- HR	6,172.53	0.778%	\$ 355		\$ 355	\$ 38	\$ 394
100-14- Parks & Rec Admin	13,955.09	1.759%	\$ 803		\$ 803	\$ 87	\$ 890
100-15- Police Admin	30,374.38	3.828%	\$ 1,749		\$ 1,749	\$ 188	\$ 1,937
100-16- Fire Admin	14,481.76	1.825%	\$ 834		\$ 834	\$ 90	\$ 924
100-17- Community Development Admin	5,656.60	0.713%	\$ 326		\$ 326	\$ 35	\$ 361
100-18- Public Works Admin	5,920.86	0.746%	\$ 341		\$ 341	\$ 37	\$ 378
100-14-21 Recreation Services	5,330.31	0.672%	\$ 307		\$ 307	\$ 33	\$ 340
100-14-24 Teen Drop In Center	862.35	0.109%	\$ 50		\$ 50	\$ 5	\$ 55
100-14-25 Special Activity Classes	665.56	0.084%	\$ 38		\$ 38	\$ 4	\$ 42
100-14-26 Special Events	2,299.60	0.290%	\$ 132		\$ 132	\$ 14	\$ 147
100-14-27 Tennis Operations	1,834.44	0.231%	\$ 106		\$ 106	\$ 11	\$ 117
100-14-28 Facility & Parks Reservations	2,042.63	0.257%	\$ 118		\$ 118	\$ 13	\$ 130
100-14-31 Cultural Arts	2,368.75	0.299%	\$ 136		\$ 136	\$ 15	\$ 151
100-14-34 Art Classes	1,205.35	0.152%	\$ 69		\$ 69	\$ 7	\$ 77
100-14-36 Concerts In The Park	331.65	0.042%	\$ 19		\$ 19	\$ 2	\$ 21
100-14-41 Sports Leagues & Tournaments	1,004.81	0.127%	\$ 58		\$ 58	\$ 6	\$ 64
100-14-42 Sports Classes	2,562.32	0.323%	\$ 148		\$ 148	\$ 16	\$ 163
100-14-43 Swimming Activities	2,581.87	0.325%	\$ 149		\$ 149	\$ 16	\$ 165
100-14-44 Sports & Aquatics Admin	911.97	0.115%	\$ 53		\$ 53	\$ 6	\$ 58
100-14-51 Volunteers	925.51	0.117%	\$ 53		\$ 53	\$ 6	\$ 59
100-14-61 Older Adult Activities	727.34	0.092%	\$ 42		\$ 42	\$ 5	\$ 46
100-14-62 Senior Services	1,791.92	0.226%	\$ 103		\$ 103	\$ 11	\$ 114
100-15-21 Patrol	45,643.74	5.753%	\$ 2,628		\$ 2,628	\$ 283	\$ 2,911
100-15-31 Investigations	13,164.62	1.659%	\$ 758		\$ 758	\$ 82	\$ 840
100-15-32 School Resource Officer	153.61	0.019%	\$ 9		\$ 9	\$ 1	\$ 10

100-11- City Treasurer

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-15-41 Technical Support Services	12,230.89	1.542%	\$ 704		\$ 704	\$ 76	\$ 780
100-15-42 Communications	7,125.54	0.898%	\$ 410		\$ 410	\$ 44	\$ 454
100-15-51 Crime Prevention	2,775.18	0.350%	\$ 160		\$ 160	\$ 17	\$ 177
100-15-61 Traffic Safety	10,853.16	1.368%	\$ 625		\$ 625	\$ 67	\$ 692
100-15-71 Jail Operations	3,395.12	0.428%	\$ 195		\$ 195	\$ 21	\$ 217
100-15-81 Parking Enforcement	9,705.70	1.223%	\$ 559		\$ 559	\$ 60	\$ 619
100-15-91 Animal Control	1,425.10	0.180%	\$ 82		\$ 82	\$ 9	\$ 91
100-16-21 Prevention	3,929.64	0.495%	\$ 226		\$ 226	\$ 24	\$ 251
100-16-23 Arson Investigation	168.04	0.021%	\$ 10		\$ 10	\$ 1	\$ 11
100-16-31 Suppression	34,290.99	4.322%	\$ 1,974		\$ 1,974	\$ 213	\$ 2,187
100-16-41 Paramedics	11,251.19	1.418%	\$ 648		\$ 648	\$ 70	\$ 718
100-16-51 Special Services	1,520.05	0.192%	\$ 88		\$ 88	\$ 9	\$ 97
100-16-52 Emergency Preparedness	610.31	0.077%	\$ 35		\$ 35	\$ 4	\$ 39
100-16-54 CERT (Community Emergency Response Team)	123.24	0.016%	\$ 7		\$ 7	\$ 1	\$ 8
100-16-55 Communications	874.10	0.110%	\$ 50		\$ 50	\$ 5	\$ 56
100-16-56 Public Education	150.12	0.019%	\$ 9		\$ 9	\$ 1	\$ 10
100-17-21 Current Planning	6,189.08	0.780%	\$ 356		\$ 356	\$ 38	\$ 395
100-17-31 Plan Check	6,966.51	0.878%	\$ 401		\$ 401	\$ 43	\$ 444
100-17-32 Inspection	5,341.41	0.673%	\$ 308		\$ 308	\$ 33	\$ 341
100-17-41 Code Enforcement	2,086.91	0.263%	\$ 120		\$ 120	\$ 13	\$ 133
100-17-51 Traffic Engineering	2,185.79	0.275%	\$ 126		\$ 126	\$ 14	\$ 139
100-17-413 Environmental Programs	1,764.61	0.222%	\$ 102		\$ 102	\$ 11	\$ 113
100-18-21 Civil Engineering	10,157.76	1.280%	\$ 585		\$ 585	\$ 63	\$ 648
100-18-32 Street Repair	11,287.30	1.423%	\$ 650		\$ 650	\$ 70	\$ 720
100-18-34 Traffic Control	1,782.45	0.225%	\$ 103		\$ 103	\$ 11	\$ 114
100-18-42 Parks Maintenance	5,417.84	0.683%	\$ 312		\$ 312	\$ 34	\$ 346
100-18-43 School District Maintenance	1,355.08	0.171%	\$ 78		\$ 78	\$ 8	\$ 86
201-18-111 Street Lighting & Landscape Fund - Street Lighting	0.88	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	0.01	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	0.36	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	350.78	0.044%	\$ 20		\$ 20	\$ 2	\$ 22
205-18-32 Streets, Highways & Sidewalks - Street Repair	19,270.07	2.429%	\$ 1,110		\$ 1,110	\$ 120	\$ 1,229
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	8,639.49	1.089%	\$ 497		\$ 497	\$ 54	\$ 551
210-15-203 Asset Forfeiture Fund - DOJ Regional	4,634.52	0.584%	\$ 267		\$ 267	\$ 29	\$ 296
211-15-302 Police Safety Grants Fund - State SLES Grant	1,207.87	0.152%	\$ 70		\$ 70	\$ 7	\$ 77
231-18-21 Prop. C Fund - Civil Engineering	33,314.15	4.199%	\$ 1,918		\$ 1,918	\$ 207	\$ 2,125
232-18-91 AB 2766 Air Quality Fund - Transportation	823.89	0.104%	\$ 47		\$ 47	\$ 5	\$ 53
233-18-32 Measure R - Street Repair	12,128.26	1.529%	\$ 698		\$ 698	\$ 75	\$ 774

100-11- 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>
403-0-0 Underground Assessment Districts	1,493.83	0.188%	\$ 86		\$ 86	\$ 9	\$ 95
501-18-211 Water Administration	167,343.83	21.092%	\$ 9,635		\$ 9,635	\$ 1,038	\$ 10,673
501-18-221 Water Source Of Supply	49,740.93	6.269%	\$ 2,864		\$ 2,864	\$ 309	\$ 3,173
501-18-231 Water Pumping	10,276.48	1.295%	\$ 592		\$ 592	\$ 64	\$ 655
501-18-241 Water Treatment	1,836.19	0.231%	\$ 106		\$ 106	\$ 11	\$ 117
501-18-251 Water Maintenance	10,469.56	1.320%	\$ 603		\$ 603	\$ 65	\$ 668
502-18-311 Stormwater Fund - Storm Drain Maintenance	10,403.17	1.311%	\$ 599		\$ 599	\$ 65	\$ 664
503-18-321 Wastewater Fund - Sewer Maintenance	66,700.91	8.407%	\$ 3,840		\$ 3,840	\$ 414	\$ 4,254
510-18-411 Refuse Fund - Refuse Management	6,635.56	0.836%	\$ 382		\$ 382	\$ 41	\$ 423
520-18-511 Parking Fund - Street Meters & City Lots	12,957.55	1.633%	\$ 746		\$ 746	\$ 80	\$ 826
522-18-512 State Pier and Parking Lot Fund	13,763.26	1.735%	\$ 792		\$ 792	\$ 85	\$ 878
801-12-11 Pension Trust Fund - City Council	1,798.24	0.227%	\$ 104		\$ 104	\$ 11	\$ 115
<b>Total</b>	<b>793,402.33</b>	<b>100.000%</b>	<b>\$ 45,682</b>	<b>\$ -</b>	<b>\$ 45,682</b>	<b>\$ 4,832</b>	<b>\$ 50,513</b>

Allocation Basis:

Interest by Fund

**ALLOCATION SUMMARY**

**100-11- City Treasurer**

	<u>Investment Management</u>	<u>Total</u>
100-11- City Council	\$ 435	\$ 435
100-11- City Manager	\$ 396	\$ 396
100-11- City Treasurer	\$ 12	\$ 12
100-11- City Clerk	\$ 272	\$ 272
100-11- City Attorney	\$ 300	\$ 300
100-12- Finance - Admin	\$ 352	\$ 352
100-12- Finance - Accounting	\$ 222	\$ 222
100-12- Finance - Revenue	\$ 346	\$ 346
100-12- Finance - Purchasing	\$ 133	\$ 133
100-19- GIS	\$ 99	\$ 99
100-13- HR	\$ 394	\$ 394
100-14- Parks & Rec Admin	\$ 890	\$ 890
100-15- Police Admin	\$ 1,937	\$ 1,937
100-16- Fire Admin	\$ 924	\$ 924
100-17- Community Development Admin	\$ 361	\$ 361
100-18- Public Works Admin	\$ 378	\$ 378
100-14-21 Recreation Services	\$ 340	\$ 340
100-14-24 Teen Drop In Center	\$ 55	\$ 55
100-14-25 Special Activity Classes	\$ 42	\$ 42
100-14-26 Special Events	\$ 147	\$ 147
100-14-27 Tennis Operations	\$ 117	\$ 117
100-14-28 Facility & Parks Reservations	\$ 130	\$ 130
100-14-31 Cultural Arts	\$ 151	\$ 151
100-14-34 Art Classes	\$ 77	\$ 77
100-14-36 Concerts In The Park	\$ 21	\$ 21

**ALLOCATION SUMMARY**

**100-11- City Treasurer**

	<u>Investment Management</u>	<u>Total</u>
100-14-41 Sports Leagues & Tournaments	\$ 64	\$ 64
100-14-42 Sports Classes	\$ 163	\$ 163
100-14-43 Swimming Activities	\$ 165	\$ 165
100-14-44 Sports & Aquatics Admin	\$ 58	\$ 58
100-14-51 Volunteers	\$ 59	\$ 59
100-14-61 Older Adult Activities	\$ 46	\$ 46
100-14-62 Senior Services	\$ 114	\$ 114
100-15-21 Patrol	\$ 2,911	\$ 2,911
100-15-31 Investigations	\$ 840	\$ 840
100-15-32 School Resource Officer	\$ 10	\$ 10
100-15-41 Technical Support Services	\$ 780	\$ 780
100-15-42 Communications	\$ 454	\$ 454
100-15-51 Crime Prevention	\$ 177	\$ 177
100-15-61 Traffic Safety	\$ 692	\$ 692
100-15-71 Jail Operations	\$ 217	\$ 217
100-15-81 Parking Enforcement	\$ 619	\$ 619
100-15-91 Animal Control	\$ 91	\$ 91
100-16-21 Prevention	\$ 251	\$ 251
100-16-23 Arson Investigation	\$ 11	\$ 11
100-16-31 Suppression	\$ 2,187	\$ 2,187
100-16-41 Paramedics	\$ 718	\$ 718
100-16-51 Special Services	\$ 97	\$ 97
100-16-52 Emergency Preparedness	\$ 39	\$ 39
100-16-54 CERT (Community Emergency Response Team)	\$ 8	\$ 8
100-16-55 Communications	\$ 56	\$ 56



**ALLOCATION SUMMARY**

**100-11- City Treasurer**

	<u>Investment Management</u>	<u>Total</u>
100-16-56 Public Education	\$ 10	\$ 10
100-17-21 Current Planning	\$ 395	\$ 395
100-17-31 Plan Check	\$ 444	\$ 444
100-17-32 Inspection	\$ 341	\$ 341
100-17-41 Code Enforcement	\$ 133	\$ 133
100-17-51 Traffic Engineering	\$ 139	\$ 139
100-17-413 Environmental Programs	\$ 113	\$ 113
100-18-21 Civil Engineering	\$ 648	\$ 648
100-18-32 Street Repair	\$ 720	\$ 720
100-18-34 Traffic Control	\$ 114	\$ 114
100-18-42 Parks Maintenance	\$ 346	\$ 346
100-18-43 School District Maintenance	\$ 86	\$ 86
201-18-111 Street Lighting & Landscape Fund - Street Lighting	\$ 0	\$ 0
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	\$ 0	\$ 0
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	\$ 0	\$ 0
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	\$ 22	\$ 22
205-18-32 Streets, Highways & Sidewalks - Street Repair	\$ 1,229	\$ 1,229
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	\$ 551	\$ 551
210-15-203 Asset Forfeiture Fund - DOJ Regional	\$ 296	\$ 296
211-15-302 Police Safety Grants Fund - State SLES Grant	\$ 77	\$ 77
231-18-21 Prop. C Fund - Civil Engineering	\$ 2,125	\$ 2,125
232-18-91 AB 2766 Air Quality Fund - Transportation	\$ 53	\$ 53
233-18-32 Measure R - Street Repair	\$ 774	\$ 774
403-0-0 Underground Assessment Districts	\$ 95	\$ 95
501-18-211 Water Administration	\$ 10,673	\$ 10,673

**ALLOCATION SUMMARY**

**100-11- City Treasurer**

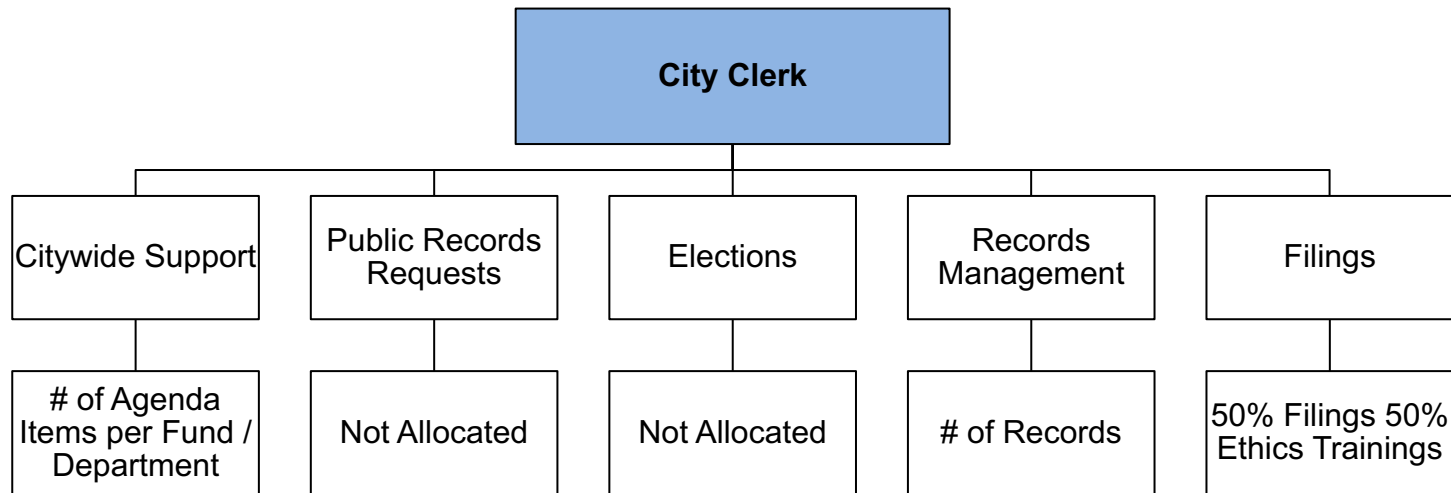
	<u>Investment Management</u>	<u>Total</u>
501-18-221 Water Source Of Supply	\$ 3,173	\$ 3,173
501-18-231 Water Pumping	\$ 655	\$ 655
501-18-241 Water Treatment	\$ 117	\$ 117
501-18-251 Water Maintenance	\$ 668	\$ 668
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 664	\$ 664
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 4,254	\$ 4,254
510-18-411 Refuse Fund - Refuse Management	\$ 423	\$ 423
520-18-511 Parking Fund - Street Meters & City Lots	\$ 826	\$ 826
522-18-512 State Pier and Parking Lot Fund	\$ 878	\$ 878
801-12-11 Pension Trust Fund - City Council	\$ 115	\$ 115
<b>Total</b>	<b>\$ 50,513</b>	<b>\$ 50,513</b>

## 5 City Clerk

The City Clerk is an executive member of staff that serves as the local filing officer for all campaigns within the City limits. The City Clerk is responsible for providing and coordinating meeting agendas for Council meetings, managing records and administering elections. City Clerk's costs are allocated, as follows:

- **Citywide Support** – represents costs associated with providing support to other city departments in the form of reviewing council agenda items, legislative items, and contracts. These costs have been allocated based upon number of agenda items per Fund / Department.
- **Public Records Requests** – represents the cost associated with providing public records requests. Costs associated with this function have not been allocated.
- **Elections** – represents costs associated with providing Election services. Costs associated with this function have not been allocated.
- **Records Management** – represents support associated with retention and destruction of city records. Costs associated with this function have been allocated based on the number of records per Fund / Department.
- **Filings** – represents costs associated with filing support and mandatory ethics trainings. Costs associated with this function have been allocated based 50% on filings and 50% on the number of ethics trainings per Fund / Department.

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



**COSTS TO BE ALLOCATED**

**100-11- City Clerk**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
<b>Departmental Expenditures</b>	\$ 791,423		\$ 791,423
<b>Total Deductions</b>	\$ -		\$ -
<b>Incoming Costs</b>			
-- Building Replacement	\$ 9,295	\$ -	\$ 9,295
100-11- City Council	\$ 4,292	\$ 538	\$ 4,830
100-11- City Manager	\$ 12,363	\$ 1,955	\$ 14,318
100-11- City Treasurer	\$ 245	\$ 26	\$ 272
100-11- City Clerk		\$ 43,854	\$ 43,854
100-11- City Attorney		\$ 7,400	\$ 7,400
100-12- Finance - Admin		\$ 5,650	\$ 5,650
100-12- Finance - Accounting		\$ 6,408	\$ 6,408
100-12- Finance - Revenue		\$ 2,945	\$ 2,945
100-12- Finance - Purchasing		\$ 11,093	\$ 11,093
100-13- HR		\$ 13,206	\$ 13,206
<b>Total Incoming Costs</b>	<u>\$ 26,196</u>	<u>\$ 93,075</u>	<u>\$ 119,271</u>
<b>Total Cost Adjustments</b>	<u>\$ -</u>		<u>\$ -</u>
<b>Total Costs to be Allocated</b>	<u>\$ 817,619</u>	<u>\$ 93,075</u>	<u>\$ 910,694</u>

DEPARTMENTAL EXPENSE DETAIL

100-11- City Clerk

Expense Type	\$	General Admin	Citywide Support	Public Records Requests	Elections	Records Management	Filings
<b>Personnel</b>							
Salaries & Wages	\$ 374,499	\$ -	\$ 113,251	\$ 71,348	\$ 53,380	\$ 83,803	\$ 52,717
Fringe Benefits	\$ 127,827	\$ -	\$ 38,656	\$ 24,353	\$ 18,220	\$ 28,604	\$ 17,994
<b>Subtotal Personnel Cost</b>	<b>\$ 502,326</b>	<b>\$ -</b>	<b>\$ 151,907</b>	<b>\$ 95,701</b>	<b>\$ 71,599</b>	<b>\$ 112,408</b>	<b>\$ 70,711</b>
<b>Operating Services &amp; Supplies</b>							
Contract	\$ 139,103	\$ -	\$ 42,066	\$ 26,501	\$ 19,827	\$ 31,128	\$ 19,581
Services & Supplies	\$ 59,224	\$ -	\$ 17,910	\$ 11,283	\$ 8,442	\$ 13,253	\$ 8,337
Telephone	\$ 1,213	\$ -	\$ 367	\$ 231	\$ 173	\$ 271	\$ 171
Internal Service Funds	\$ 89,557	\$ -	\$ 27,083	\$ 17,062	\$ 12,765	\$ 20,041	\$ 12,607
<b>Subtotal Operating Cost</b>	<b>\$ 289,097</b>	<b>\$ -</b>	<b>\$ 87,425</b>	<b>\$ 55,077</b>	<b>\$ 41,207</b>	<b>\$ 64,692</b>	<b>\$ 40,695</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 791,423</b>	<b>\$ -</b>	<b>\$ 239,333</b>	<b>\$ 150,778</b>	<b>\$ 112,806</b>	<b>\$ 177,100</b>	<b>\$ 111,407</b>
<b>Disallowed Costs</b>							
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>							
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 791,423</b>	<b>\$ -</b>	<b>\$ 239,333</b>	<b>\$ 150,778</b>	<b>\$ 112,806</b>	<b>\$ 177,100</b>	<b>\$ 111,407</b>
<b>First Allocation</b>							
Incoming - All Others	\$ 26,196	\$ -	\$ 7,922	\$ 4,991	\$ 3,734	\$ 5,862	\$ 3,688
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (272,308)	\$ -	\$ -	\$ (155,768)	\$ (116,540)	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 545,310</b>	<b>\$ -</b>	<b>\$ 247,254</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 182,962</b>	<b>\$ 115,094</b>
<b>Second Allocation</b>							
Incoming - All Others	\$ 93,075	\$ -	\$ 28,147	\$ 17,732	\$ 13,267	\$ 20,828	\$ 13,102
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (30,999)	\$ -	\$ -	\$ (17,732)	\$ (13,267)	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 62,076</b>	<b>\$ -</b>	<b>\$ 28,147</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,828</b>	<b>\$ 13,102</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 607,387</b>	<b>\$ -</b>	<b>\$ 275,401</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 203,790</b>	<b>\$ 128,196</b>

100-11- 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>
<b>Citywide Support</b>							
100-11- City Manager	143.00	33.967%	\$ 83,984		\$ 83,984		\$ 83,984
100-12- Finance - Admin	65.00	15.439%	\$ 38,175		\$ 38,175	\$ 6,581	\$ 44,756
100-13- HR	5.00	1.188%	\$ 2,937		\$ 2,937	\$ 506	\$ 3,443
100-14- Parks & Rec Admin	29.00	6.888%	\$ 17,032		\$ 17,032	\$ 2,936	\$ 19,968
100-15- Police Admin	9.00	2.138%	\$ 5,286		\$ 5,286	\$ 911	\$ 6,197
100-16- Fire Admin	8.00	1.900%	\$ 4,698		\$ 4,698	\$ 810	\$ 5,508
100-18- Public Works Admin	59.00	14.014%	\$ 34,651		\$ 34,651	\$ 5,974	\$ 40,624
100-17-21 Current Planning	96.00	22.803%	\$ 56,381		\$ 56,381	\$ 9,720	\$ 66,101
605-19-51 Information Systems Fund - Information Systems	7.00	1.663%	\$ 4,111		\$ 4,111	\$ 709	\$ 4,820
<b>Total</b>	<b>421.00</b>	<b>100.000%</b>	<b>\$247,254</b>	<b>\$ -</b>	<b>\$247,254</b>	<b>\$ 28,147</b>	<b>\$275,401</b>

Allocation Basis:

# of Agenda Items

Source of Allocation:

City Clerk

100-11- 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>
<b>Records Management</b>							
100-11- City Manager	8.00	0.351%	\$ 643		\$ 643		\$ 643
100-11- City Clerk	233.00	10.233%	\$ 18,722		\$ 18,722		\$ 18,722
100-11- City Attorney	127.00	5.578%	\$ 10,205		\$ 10,205	\$ 1,299	\$ 11,504
100-12- Finance - Admin	1,430.00	62.802%	\$114,904		\$114,904	\$ 14,629	\$129,532
100-12- Finance - Accounting	26.00	1.142%	\$ 2,089		\$ 2,089	\$ 266	\$ 2,355
100-12- Finance - Revenue	19.00	0.834%	\$ 1,527		\$ 1,527	\$ 194	\$ 1,721
100-13- HR	40.00	1.757%	\$ 3,214		\$ 3,214	\$ 409	\$ 3,623
100-14- Parks & Rec Admin	52.00	2.284%	\$ 4,178		\$ 4,178	\$ 532	\$ 4,710
100-15- Police Admin	115.00	5.051%	\$ 9,241		\$ 9,241	\$ 1,176	\$ 10,417
100-16- Fire Admin	8.00	0.351%	\$ 643		\$ 643	\$ 82	\$ 725
100-17- Community Development Admin	12.00	0.527%	\$ 964		\$ 964	\$ 123	\$ 1,087
100-18- Public Works Admin	121.00	5.314%	\$ 9,723		\$ 9,723	\$ 1,238	\$ 10,960
100-18-21 Civil Engineering	86.00	3.777%	\$ 6,910		\$ 6,910	\$ 880	\$ 7,790
<b>Total</b>	<b>2,277.00</b>	<b>100.000%</b>	<b>\$182,962</b>	<b>\$ -</b>	<b>\$182,962</b>	<b>\$ 20,828</b>	<b>\$203,790</b>

Allocation Basis:

# of Records

Source of Allocation:

City Clerk



100-11- 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>
<b>Filings</b>							
100-11- City Manager	0.08	7.622%	\$ 8,772		\$ 8,772		\$ 8,772
100-11- City Clerk	0.22	21.836%	\$ 25,131		\$ 25,131		\$ 25,131
100-12- Finance - Admin	0.07	7.107%	\$ 8,180		\$ 8,180	\$ 1,320	\$ 9,499
100-12- Finance - Accounting	0.01	0.862%	\$ 992		\$ 992	\$ 160	\$ 1,152
100-12- Finance - Revenue	0.01	0.862%	\$ 992		\$ 992	\$ 160	\$ 1,152
100-12- Finance - Purchasing	0.01	0.862%	\$ 992		\$ 992	\$ 160	\$ 1,152
100-19- GIS	0.01	0.862%	\$ 992		\$ 992	\$ 160	\$ 1,152
100-13- HR	0.03	3.249%	\$ 3,739		\$ 3,739	\$ 603	\$ 4,342
100-14- Parks & Rec Admin	0.06	6.392%	\$ 7,357		\$ 7,357	\$ 1,187	\$ 8,544
100-15- Police Admin	0.02	2.386%	\$ 2,747		\$ 2,747	\$ 443	\$ 3,190
100-16- Fire Admin	0.03	2.996%	\$ 3,448		\$ 3,448	\$ 556	\$ 4,005
100-17- Community Development Admin	0.07	6.602%	\$ 7,599		\$ 7,599	\$ 1,226	\$ 8,825
100-18- Public Works Admin	0.13	12.836%	\$ 14,774		\$ 14,774	\$ 2,384	\$ 17,158
100-15-21 Patrol	0.01	0.862%	\$ 992		\$ 992	\$ 160	\$ 1,152
100-16-21 Prevention	0.01	0.862%	\$ 992		\$ 992	\$ 160	\$ 1,152
100-16-31 Suppression	0.02	1.724%	\$ 1,984		\$ 1,984	\$ 320	\$ 2,305
100-17-21 Current Planning	0.03	3.448%	\$ 3,969		\$ 3,969	\$ 640	\$ 4,609
100-17-31 Plan Check	0.01	0.862%	\$ 992		\$ 992	\$ 160	\$ 1,152
100-17-32 Inspection	0.03	3.448%	\$ 3,969		\$ 3,969	\$ 640	\$ 4,609
100-17-41 Code Enforcement	0.01	0.862%	\$ 992		\$ 992	\$ 160	\$ 1,152
100-17-51 Traffic Engineering	0.01	0.862%	\$ 992		\$ 992	\$ 160	\$ 1,152
100-17-413 Environmental Programs	0.01	0.862%	\$ 992		\$ 992	\$ 160	\$ 1,152
601-13-22 Liability	0.00	0.431%	\$ 496		\$ 496	\$ 80	\$ 576
601-13-23 Workers Compensation	0.00	0.431%	\$ 496		\$ 496	\$ 80	\$ 576
605-19-51 Information Systems Fund - Information Systems	0.03	2.639%	\$ 3,037		\$ 3,037	\$ 490	\$ 3,527
0-0-0 Other	0.08	8.232%	\$ 9,474		\$ 9,474	\$ 1,529	\$ 11,003
<b>Total</b>	<b>1.00</b>	<b>100.000%</b>	<b>\$115,094</b>	<b>\$ -</b>	<b>\$115,094</b>	<b>\$ 13,102</b>	<b>\$128,196</b>

Allocation Basis:

50% Filings & 50% Ethics Training

Source of Allocation:

City Clerk

**ALLOCATION SUMMARY**

**100-11- City Clerk**

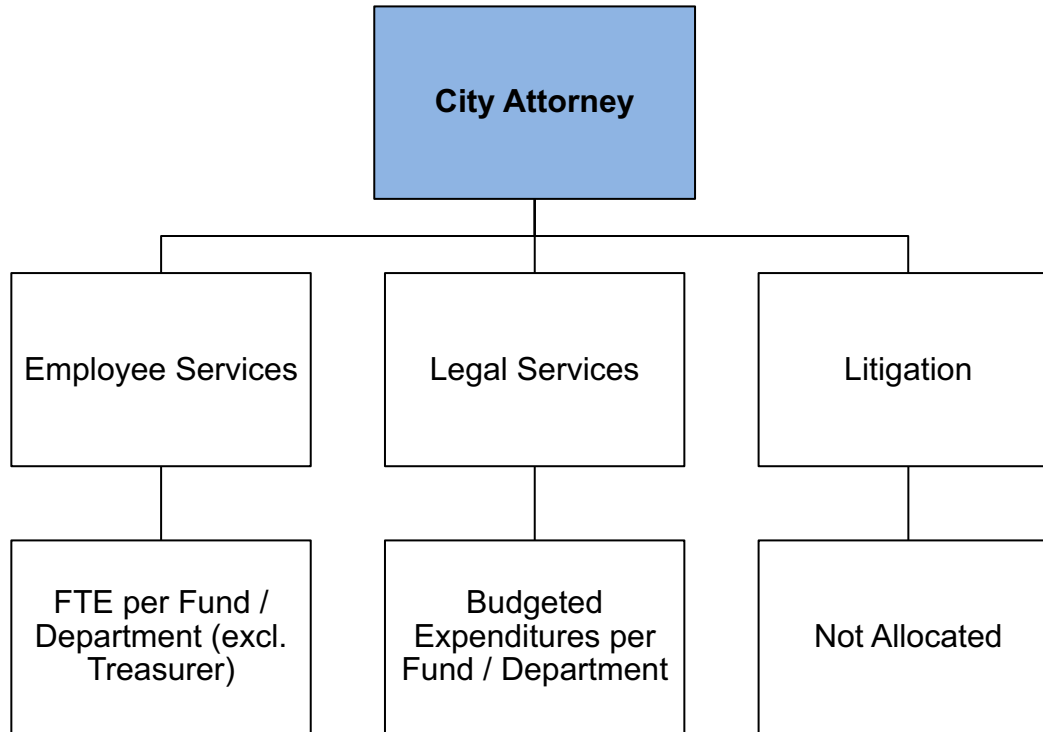
	<u>Citywide Support</u>	<u>Records Management</u>	<u>Filings</u>	<u>Total</u>
100-11- City Manager	\$ 83,984	\$ 643	\$ 8,772	\$ 93,399
100-11- City Clerk	\$ -	\$ 18,722	\$ 25,131	\$ 43,854
100-11- City Attorney	\$ -	\$ 11,504	\$ -	\$ 11,504
100-12- Finance - Admin	\$ 44,756	\$ 129,532	\$ 9,499	\$ 183,787
100-12- Finance - Accounting	\$ -	\$ 2,355	\$ 1,152	\$ 3,507
100-12- Finance - Revenue	\$ -	\$ 1,721	\$ 1,152	\$ 2,873
100-12- Finance - Purchasing	\$ -	\$ -	\$ 1,152	\$ 1,152
100-19- GIS	\$ -	\$ -	\$ 1,152	\$ 1,152
100-13- HR	\$ 3,443	\$ 3,623	\$ 4,342	\$ 11,408
100-14- Parks & Rec Admin	\$ 19,968	\$ 4,710	\$ 8,544	\$ 33,222
100-15- Police Admin	\$ 6,197	\$ 10,417	\$ 3,190	\$ 19,804
100-16- Fire Admin	\$ 5,508	\$ 725	\$ 4,005	\$ 10,238
100-17- Community Development Admin	\$ -	\$ 1,087	\$ 8,825	\$ 9,912
100-18- Public Works Admin	\$ 40,624	\$ 10,960	\$ 17,158	\$ 68,743
100-15-21 Patrol	\$ -	\$ -	\$ 1,152	\$ 1,152
100-16-21 Prevention	\$ -	\$ -	\$ 1,152	\$ 1,152
100-16-31 Suppression	\$ -	\$ -	\$ 2,305	\$ 2,305
100-17-21 Current Planning	\$ 66,101	\$ -	\$ 4,609	\$ 70,710
100-17-31 Plan Check	\$ -	\$ -	\$ 1,152	\$ 1,152
100-17-32 Inspection	\$ -	\$ -	\$ 4,609	\$ 4,609
100-17-41 Code Enforcement	\$ -	\$ -	\$ 1,152	\$ 1,152
100-17-51 Traffic Engineering	\$ -	\$ -	\$ 1,152	\$ 1,152
100-17-413 Environmental Programs	\$ -	\$ -	\$ 1,152	\$ 1,152
100-18-21 Civil Engineering	\$ -	\$ 7,790	\$ -	\$ 7,790
601-13-22 Liability	\$ -	\$ -	\$ 576	\$ 576
601-13-23 Workers Compensation	\$ -	\$ -	\$ 576	\$ 576
605-19-51 Information Systems Fund - Information Systems	\$ 4,820	\$ -	\$ 3,527	\$ 8,347
0-0-0 Other	\$ -	\$ -	\$ 11,003	\$ 11,003
<b>Total</b>	<b>\$275,401</b>	<b>\$ 203,790</b>	<b>\$128,196</b>	<b>\$ 607,387</b>

## 6 City Attorney

The role of the City Attorney is to provide legal support to the City and Council by ensuring all code and laws are followed correctly and actions by Council and Staff are compliant. City Attorney's costs are allocated, as follows:

- **Employee Services** – represents support with legal oversight as it relates to labor rules and regulations and is measured by the number of FTE per Fund / Department, excluding the City Treasurer.
- **Legal Services** – represents general legal advisory support provided to city departments measured by the Budgeted Expenditures per Fund / Department.
- **Litigation** – represents costs associated with prosecutorial services and litigation activities on behalf of the city. Costs associated with this function have not been allocated.

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



**COSTS TO BE ALLOCATED**

**100-11- City Attorney**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
<b>Departmental Expenditures</b>	\$ 996,205		\$ 996,205
<b>Total Deductions</b>	\$ -		\$ -
<b>Incoming Costs</b>			
-- Building Replacement	\$ 6,072	\$ -	\$ 6,072
100-11- City Council	\$ 2,792	\$ 350	\$ 3,142
100-11- City Manager	\$ 8,076	\$ 1,270	\$ 9,346
100-11- City Treasurer	\$ 271	\$ 29	\$ 300
100-11- City Clerk	\$ 10,205	\$ 1,299	\$ 11,504
100-11- City Attorney		\$ 4,834	\$ 4,834
100-12- Finance - Admin		\$ 7,342	\$ 7,342
100-12- Finance - Accounting		\$ 7,750	\$ 7,750
100-12- Finance - Revenue		\$ 3,277	\$ 3,277
100-12- Finance - Purchasing		\$ 4,171	\$ 4,171
100-13- HR		\$ 3,302	\$ 3,302
<b>Total Incoming Costs</b>	<b>\$ 27,416</b>	<b>\$ 33,624</b>	<b>\$ 61,040</b>
<b>Total Cost Adjustments</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total Costs to be Allocated</b>	<b>\$ 1,023,621</b>	<b>\$ 33,624</b>	<b>\$ 1,057,245</b>

DEPARTMENTAL EXPENSE DETAIL

100-11- City Attorney

Expense Type	\$	General Admin	Employee Services	Legal Services	Litigation
<b>Personnel</b>					
Salaries & Wages	\$ 78,945	\$ -	\$ 39,473	\$ 39,473	\$ -
Fringe Benefits	\$ 34,375	\$ -	\$ 17,188	\$ 17,188	\$ -
<b>Subtotal Personnel Cost</b>	<b>\$ 113,320</b>	<b>\$ -</b>	<b>\$ 56,660</b>	<b>\$ 56,660</b>	<b>\$ -</b>
<b>Operating Services &amp; Supplies</b>					
Contract	\$ 625,000	\$ -	\$ 312,500	\$ 312,500	\$ -
Services & Supplies	\$ 1,264	\$ -	\$ 632	\$ 632	\$ -
Telephone	\$ 805	\$ -	\$ 403	\$ 403	\$ -
Internal Service Funds	\$ 45,816	\$ -	\$ 22,908	\$ 22,908	\$ -
Litigation	\$ 210,000	\$ -	\$ -	\$ -	\$ 210,000
<b>Subtotal Operating Cost</b>	<b>\$ 882,885</b>	<b>\$ -</b>	<b>\$ 336,443</b>	<b>\$ 336,443</b>	<b>\$ 210,000</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 996,205</b>	<b>\$ -</b>	<b>\$ 393,103</b>	<b>\$ 393,103</b>	<b>\$ 210,000</b>
<b>Disallowed Costs</b>					
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>					
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 996,205</b>	<b>\$ -</b>	<b>\$ 393,103</b>	<b>\$ 393,103</b>	<b>\$ 210,000</b>
<b>First Allocation</b>					
Incoming - All Others	\$ 27,416	\$ -	\$ 10,818	\$ 10,818	\$ 5,779
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (215,779)	\$ -	\$ -	\$ -	\$ (215,779)
<b>Subtotal of First Allocation</b>	<b>\$ 807,841</b>	<b>\$ -</b>	<b>\$ 403,921</b>	<b>\$ 403,921</b>	<b>\$ -</b>
<b>Second Allocation</b>					
Incoming - All Others	\$ 33,624	\$ -	\$ 13,268	\$ 13,268	\$ 7,088
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (7,088)	\$ -	\$ -	\$ -	\$ (7,088)
<b>Subtotal of Second Allocation</b>	<b>\$ 26,536</b>	<b>\$ -</b>	<b>\$ 13,268</b>	<b>\$ 13,268</b>	<b>\$ -</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 834,378</b>	<b>\$ -</b>	<b>\$ 417,189</b>	<b>\$ 417,189</b>	<b>\$ -</b>

100-11- 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>
<b>Employee Services</b>							
100-11- City Council	5.00	1.629%	\$ 6,579		\$ 6,579		\$ 6,579
100-11- City Manager	4.50	1.466%	\$ 5,921		\$ 5,921		\$ 5,921
100-11- City Clerk	3.50	1.140%	\$ 4,605		\$ 4,605		\$ 4,605
100-11- City Attorney	1.00	0.326%	\$ 1,316		\$ 1,316		\$ 1,316
100-12- Finance - Admin	4.00	1.303%	\$ 5,263		\$ 5,263	\$ 181	\$ 5,444
100-12- Finance - Accounting	4.00	1.303%	\$ 5,263		\$ 5,263	\$ 181	\$ 5,444
100-12- Finance - Revenue	7.00	2.280%	\$ 9,210		\$ 9,210	\$ 317	\$ 9,527
100-12- Finance - Purchasing	3.00	0.977%	\$ 3,947		\$ 3,947	\$ 136	\$ 4,083
100-19- GIS	2.00	0.651%	\$ 2,631		\$ 2,631	\$ 91	\$ 2,722
100-13- HR	5.00	1.629%	\$ 6,579		\$ 6,579	\$ 226	\$ 6,805
100-14- Parks & Rec Admin	4.00	1.303%	\$ 5,263		\$ 5,263	\$ 181	\$ 5,444
100-15- Police Admin	8.80	2.867%	\$ 11,579		\$ 11,579	\$ 399	\$ 11,977
100-16- Fire Admin	2.20	0.717%	\$ 2,895		\$ 2,895	\$ 100	\$ 2,994
100-17- Community Development Admin	4.00	1.303%	\$ 5,263		\$ 5,263	\$ 181	\$ 5,444
100-18- Public Works Admin	6.00	1.954%	\$ 7,894		\$ 7,894	\$ 272	\$ 8,166
100-14-21 Recreation Services	2.50	0.814%	\$ 3,289		\$ 3,289	\$ 113	\$ 3,403
100-14-24 Teen Drop In Center	0.75	0.244%	\$ 987		\$ 987	\$ 34	\$ 1,021
100-14-25 Special Activity Classes	0.58	0.189%	\$ 763		\$ 763	\$ 26	\$ 789
100-14-26 Special Events	1.48	0.482%	\$ 1,947		\$ 1,947	\$ 67	\$ 2,014
100-14-27 Tennis Operations	0.26	0.085%	\$ 342		\$ 342	\$ 12	\$ 354
100-14-28 Facility & Parks Reservations	2.33	0.759%	\$ 3,066		\$ 3,066	\$ 106	\$ 3,171
100-14-31 Cultural Arts	2.00	0.651%	\$ 2,631		\$ 2,631	\$ 91	\$ 2,722
100-14-34 Art Classes	1.12	0.365%	\$ 1,474		\$ 1,474	\$ 51	\$ 1,524
100-14-41 Sports Leagues & Tournaments	0.50	0.163%	\$ 658		\$ 658	\$ 23	\$ 681
100-14-42 Sports Classes	1.04	0.339%	\$ 1,368		\$ 1,368	\$ 47	\$ 1,415
100-14-43 Swimming Activities	1.81	0.590%	\$ 2,381		\$ 2,381	\$ 82	\$ 2,463
100-14-44 Sports & Aquatics Admin	0.50	0.163%	\$ 658		\$ 658	\$ 23	\$ 681
100-14-51 Volunteers	1.00	0.326%	\$ 1,316		\$ 1,316	\$ 45	\$ 1,361
100-14-61 Older Adult Activities	0.12	0.039%	\$ 158		\$ 158	\$ 5	\$ 163
100-14-62 Senior Services	2.00	0.651%	\$ 2,631		\$ 2,631	\$ 91	\$ 2,722
100-15-21 Patrol	38.00	12.378%	\$ 49,998		\$ 49,998	\$ 1,721	\$ 51,719
100-15-31 Investigations	14.00	4.560%	\$ 18,420		\$ 18,420	\$ 634	\$ 19,054
100-15-41 Technical Support Services	13.00	4.235%	\$ 17,105		\$ 17,105	\$ 589	\$ 17,693
100-15-51 Crime Prevention	3.00	0.977%	\$ 3,947		\$ 3,947	\$ 136	\$ 4,083
100-15-61 Traffic Safety	7.00	2.280%	\$ 9,210		\$ 9,210	\$ 317	\$ 9,527
100-15-71 Jail Operations	6.00	1.954%	\$ 7,894		\$ 7,894	\$ 272	\$ 8,166
100-15-81 Parking Enforcement	15.00	4.886%	\$ 19,736		\$ 19,736	\$ 679	\$ 20,415
100-15-91 Animal Control	3.00	0.977%	\$ 3,947		\$ 3,947	\$ 136	\$ 4,083
100-16-21 Prevention	2.00	0.651%	\$ 2,631		\$ 2,631	\$ 91	\$ 2,722
100-16-31 Suppression	19.00	6.189%	\$ 24,999		\$ 24,999	\$ 860	\$ 25,860
100-16-41 Paramedics	7.00	2.280%	\$ 9,210		\$ 9,210	\$ 317	\$ 9,527

**CITY OF MANHATTAN BEACH, CA**  
**DRAFT FY20 Full Cost Allocation Plan**

**100-11- City Attorney**

**ALLOCATION DETAIL**

	<b>Allocation Units</b>	<b>Allocated Percent</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
100-16-51 Special Services	1.00	0.326%	\$ 1,316		\$ 1,316	\$ 45	\$ 1,361
100-17-21 Current Planning	8.00	2.606%	\$ 10,526		\$ 10,526	\$ 362	\$ 10,888
100-17-31 Plan Check	4.50	1.466%	\$ 5,921		\$ 5,921	\$ 204	\$ 6,125
100-17-32 Inspection	7.50	2.443%	\$ 9,868		\$ 9,868	\$ 340	\$ 10,208
100-17-41 Code Enforcement	4.00	1.303%	\$ 5,263		\$ 5,263	\$ 181	\$ 5,444
100-17-51 Traffic Engineering	2.00	0.651%	\$ 2,631		\$ 2,631	\$ 91	\$ 2,722
100-17-413 Environmental Programs	1.00	0.326%	\$ 1,316		\$ 1,316	\$ 45	\$ 1,361
100-18-21 Civil Engineering	12.50	4.072%	\$ 16,447		\$ 16,447	\$ 566	\$ 17,013
100-18-32 Street Repair	11.25	3.665%	\$ 14,802		\$ 14,802	\$ 509	\$ 15,312
100-18-34 Traffic Control	1.50	0.489%	\$ 1,974		\$ 1,974	\$ 68	\$ 2,042
100-18-42 Parks Maintenance	2.25	0.733%	\$ 2,960		\$ 2,960	\$ 102	\$ 3,062
230-14-91 Prop. A Fund - Transportation	4.00	1.303%	\$ 5,263		\$ 5,263	\$ 181	\$ 5,444
501-18-231 Water Pumping	2.85	0.928%	\$ 3,750		\$ 3,750	\$ 129	\$ 3,879
501-18-251 Water Maintenance	7.95	2.590%	\$ 10,460		\$ 10,460	\$ 360	\$ 10,820
502-18-311 Stormwater Fund - Storm Drain Maintenance	1.05	0.342%	\$ 1,382		\$ 1,382	\$ 48	\$ 1,429
503-18-321 Wastewater Fund - Sewer Maintenance	3.90	1.270%	\$ 5,131		\$ 5,131	\$ 177	\$ 5,308
510-18-411 Refuse Fund - Refuse Management	1.00	0.326%	\$ 1,316		\$ 1,316	\$ 45	\$ 1,361
520-18-511 Parking Fund - Street Meters & City Lots	1.45	0.472%	\$ 1,908		\$ 1,908	\$ 66	\$ 1,973
521-18-513 County Parking Lots Fund	0.20	0.065%	\$ 263		\$ 263	\$ 9	\$ 272
521-18-514 County Parking Lots Fund	0.20	0.065%	\$ 263		\$ 263	\$ 9	\$ 272
522-18-512 State Pier and Parking Lot Fund	0.40	0.130%	\$ 526		\$ 526	\$ 18	\$ 544
601-13-21 Insurance Reserve Fund - HR	3.00	0.977%	\$ 3,947		\$ 3,947	\$ 136	\$ 4,083
605-19-51 Information Systems Fund - Information Systems	7.00	2.280%	\$ 9,210		\$ 9,210	\$ 317	\$ 9,527
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	4.25	1.384%	\$ 5,592		\$ 5,592	\$ 192	\$ 5,784
615-18-41 Building Maintenance & Operations Fund	5.25	1.710%	\$ 6,908		\$ 6,908	\$ 238	\$ 7,145
<b>Total</b>	<b>306.99</b>	<b>100.000%</b>	<b>\$403,921</b>	<b>\$ -</b>	<b>\$403,921</b>	<b>\$ 13,268</b>	<b>\$417,189</b>

**Allocation Basis:**

**FTE (excl'd Treasurer)**

**Source of Allocation:**

**FY20 Staffing**



**CITY OF MANHATTAN BEACH, CA**  
**DRAFT FY20 Full Cost Allocation Plan**

**100-11- 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>
<b>Legal Services</b>							
100-11- City Council	491,349.00	0.430%	\$ 1,735		\$ 1,735		\$ 1,735
100-11- City Manager	1,327,374.00	1.160%	\$ 4,687		\$ 4,687		\$ 4,687
100-11- City Treasurer	45,322.00	0.040%	\$ 160		\$ 160		\$ 160
100-11- City Clerk	791,423.00	0.692%	\$ 2,795		\$ 2,795		\$ 2,795
100-11- City Attorney	996,205.00	0.871%	\$ 3,518		\$ 3,518		\$ 3,518
100-12- Finance - Admin	1,127,112.00	0.985%	\$ 3,980		\$ 3,980	\$ 135	\$ 4,115
100-12- Finance - Accounting	728,575.00	0.637%	\$ 2,573		\$ 2,573	\$ 87	\$ 2,660
100-12- Finance - Revenue	1,163,033.00	1.017%	\$ 4,107		\$ 4,107	\$ 139	\$ 4,246
100-12- Finance - Purchasing	448,536.00	0.392%	\$ 1,584		\$ 1,584	\$ 54	\$ 1,638
100-19- GIS	329,460.00	0.288%	\$ 1,163		\$ 1,163	\$ 39	\$ 1,203
100-13- HR	1,245,190.00	1.089%	\$ 4,397		\$ 4,397	\$ 149	\$ 4,546
100-14- Parks & Rec Admin	2,974,158.00	2.600%	\$ 10,503		\$ 10,503	\$ 356	\$ 10,859
100-15- Police Admin	6,523,153.00	5.703%	\$ 23,035		\$ 23,035	\$ 782	\$ 23,817
100-16- Fire Admin	3,082,194.00	2.695%	\$ 10,884		\$ 10,884	\$ 369	\$ 11,253
100-17- Community Development Admin	834,236.00	0.729%	\$ 2,946		\$ 2,946	\$ 100	\$ 3,046
100-18- Public Works Admin	1,289,669.00	1.127%	\$ 4,554		\$ 4,554	\$ 155	\$ 4,709
100-14-21 Recreation Services	1,157,927.00	1.012%	\$ 4,089		\$ 4,089	\$ 139	\$ 4,228
100-14-24 Teen Drop In Center	184,134.00	0.161%	\$ 650		\$ 650	\$ 22	\$ 672
100-14-25 Special Activity Classes	141,222.00	0.123%	\$ 499		\$ 499	\$ 17	\$ 516
100-14-26 Special Events	505,247.00	0.442%	\$ 1,784		\$ 1,784	\$ 61	\$ 1,845
100-14-27 Tennis Operations	394,027.20	0.344%	\$ 1,391		\$ 1,391	\$ 47	\$ 1,439
100-14-28 Facility & Parks Reservations	447,341.00	0.391%	\$ 1,580		\$ 1,580	\$ 54	\$ 1,633
100-14-31 Cultural Arts	513,346.80	0.449%	\$ 1,813		\$ 1,813	\$ 62	\$ 1,874
100-14-34 Art Classes	288,054.00	0.252%	\$ 1,017		\$ 1,017	\$ 35	\$ 1,052
100-14-36 Concerts In The Park	110,943.00	0.097%	\$ 392		\$ 392	\$ 13	\$ 405
100-14-41 Sports Leagues & Tournaments	215,657.00	0.189%	\$ 762		\$ 762	\$ 26	\$ 787
100-14-42 Sports Classes	545,650.00	0.477%	\$ 1,927		\$ 1,927	\$ 65	\$ 1,992
100-14-43 Swimming Activities	559,231.00	0.489%	\$ 1,975		\$ 1,975	\$ 67	\$ 2,042
100-14-44 Sports & Aquatics Admin	197,616.00	0.173%	\$ 698		\$ 698	\$ 24	\$ 722
100-14-51 Volunteers	202,006.00	0.177%	\$ 713		\$ 713	\$ 24	\$ 738
100-14-61 Older Adult Activities	158,605.00	0.139%	\$ 560		\$ 560	\$ 19	\$ 579
100-14-62 Senior Services	415,040.00	0.363%	\$ 1,466		\$ 1,466	\$ 50	\$ 1,515
100-15-21 Patrol	10,202,009.00	8.919%	\$ 36,026		\$ 36,026	\$ 1,222	\$ 37,249
100-15-31 Investigations	2,899,216.00	2.535%	\$ 10,238		\$ 10,238	\$ 347	\$ 10,585
100-15-32 School Resource Officer	31,664.00	0.028%	\$ 112		\$ 112	\$ 4	\$ 116
100-15-41 Technical Support Services	1,626,537.00	1.422%	\$ 5,744		\$ 5,744	\$ 195	\$ 5,939
100-15-42 Communications	1,488,098.00	1.301%	\$ 5,255		\$ 5,255	\$ 178	\$ 5,433
100-15-51 Crime Prevention	610,424.00	0.534%	\$ 2,156		\$ 2,156	\$ 73	\$ 2,229
100-15-61 Traffic Safety	2,389,146.00	2.089%	\$ 8,437		\$ 8,437	\$ 286	\$ 8,723
100-15-71 Jail Operations	737,240.00	0.645%	\$ 2,603		\$ 2,603	\$ 88	\$ 2,692
100-15-81 Parking Enforcement	2,116,906.00	1.851%	\$ 7,475		\$ 7,475	\$ 254	\$ 7,729

**CITY OF MANHATTAN BEACH, CA**  
**DRAFT FY20 Full Cost Allocation Plan**

**100-11- City Attorney**

**ALLOCATION DETAIL**

	<b>Allocation Units</b>	<b>Allocated Percent</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
100-15-91 Animal Control	315,092.00	0.275%	\$ 1,113		\$ 1,113	\$ 38	\$ 1,150
100-16-21 Prevention	853,373.00	0.746%	\$ 3,013		\$ 3,013	\$ 102	\$ 3,116
100-16-23 Arson Investigation	34,368.00	0.030%	\$ 121		\$ 121	\$ 4	\$ 125
100-16-31 Suppression	7,487,711.00	6.546%	\$ 26,441		\$ 26,441	\$ 897	\$ 27,338
100-16-41 Paramedics	2,409,053.00	2.106%	\$ 8,507		\$ 8,507	\$ 289	\$ 8,796
100-16-51 Special Services	333,835.00	0.292%	\$ 1,179		\$ 1,179	\$ 40	\$ 1,219
100-16-52 Emergency Preparedness	114,577.00	0.100%	\$ 405		\$ 405	\$ 14	\$ 418
100-16-54 CERT (Community Emergency Response Team)	26,520.00	0.023%	\$ 94		\$ 94	\$ 3	\$ 97
100-16-55 Communications	48,390.00	0.042%	\$ 171		\$ 171	\$ 6	\$ 177
100-16-56 Public Education	26,358.00	0.023%	\$ 93		\$ 93	\$ 3	\$ 96
100-17-21 Current Planning	1,290,275.00	1.128%	\$ 4,556		\$ 4,556	\$ 155	\$ 4,711
100-17-31 Plan Check	1,445,694.00	1.264%	\$ 5,105		\$ 5,105	\$ 173	\$ 5,278
100-17-32 Inspection	1,170,469.00	1.023%	\$ 4,133		\$ 4,133	\$ 140	\$ 4,273
100-17-41 Code Enforcement	459,641.00	0.402%	\$ 1,623		\$ 1,623	\$ 55	\$ 1,678
100-17-51 Traffic Engineering	430,497.00	0.376%	\$ 1,520		\$ 1,520	\$ 52	\$ 1,572
100-17-413 Environmental Programs	652,426.00	0.570%	\$ 2,304		\$ 2,304	\$ 78	\$ 2,382
100-18-21 Civil Engineering	2,174,276.00	1.901%	\$ 7,678		\$ 7,678	\$ 261	\$ 7,938
100-18-32 Street Repair	2,408,506.00	2.106%	\$ 8,505		\$ 8,505	\$ 289	\$ 8,794
100-18-34 Traffic Control	387,378.00	0.339%	\$ 1,368		\$ 1,368	\$ 46	\$ 1,414
100-18-42 Parks Maintenance	1,187,169.00	1.038%	\$ 4,192		\$ 4,192	\$ 142	\$ 4,334
100-18-43 School District Maintenance	234,553.00	0.205%	\$ 828		\$ 828	\$ 28	\$ 856
201-18-111 Street Lighting & Landscape Fund - Street Lighting	408,551.00	0.357%	\$ 1,443		\$ 1,443	\$ 49	\$ 1,492
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	4,542.00	0.004%	\$ 16		\$ 16	\$ 1	\$ 17
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	133,708.00	0.117%	\$ 472		\$ 472	\$ 16	\$ 488
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	80,000.00	0.070%	\$ 283		\$ 283	\$ 10	\$ 292
205-18-32 Streets, Highways & Sidewalks - Street Repair	500,000.00	0.437%	\$ 1,766		\$ 1,766	\$ 60	\$ 1,826
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	300,000.00	0.262%	\$ 1,059		\$ 1,059	\$ 36	\$ 1,095
210-15-203 Asset Forfeiture Fund - DOJ Regional	153,700.00	0.134%	\$ 543		\$ 543	\$ 18	\$ 561
211-15-302 Police Safety Grants Fund - State SLES Grant	140,000.00	0.122%	\$ 494		\$ 494	\$ 17	\$ 511
230-14-91 Prop. A Fund - Transportation	1,009,249.00	0.882%	\$ 3,564		\$ 3,564	\$ 121	\$ 3,685
231-18-21 Prop. C Fund - Civil Engineering	461,000.00	0.403%	\$ 1,628		\$ 1,628	\$ 55	\$ 1,683
232-18-91 AB 2766 Air Quality Fund - Transportation	2,100.00	0.002%	\$ 7		\$ 7	\$ 0	\$ 8
233-18-21 Measure R - Civil Engineering	40,000.00	0.035%	\$ 141		\$ 141	\$ 5	\$ 146
233-18-32 Measure R - Street Repair	340,000.00	0.297%	\$ 1,201		\$ 1,201	\$ 41	\$ 1,241
234-18-21 Measure M - Civil Engineering	37,000.00	0.032%	\$ 131		\$ 131	\$ 4	\$ 135
234-18-32 Measure M - Street Repair	480,000.00	0.420%	\$ 1,695		\$ 1,695	\$ 58	\$ 1,753
401-14-11 Capital Improvement Fund - Parks & Rec Admin	1,100,000.00	0.962%	\$ 3,884		\$ 3,884	\$ 132	\$ 4,016
401-15-11 Capital Improvement Fund - Police Admin	386,219.00	0.338%	\$ 1,364		\$ 1,364	\$ 46	\$ 1,410
401-16-11 Capital Improvement Fund - Fire Admin	386,219.00	0.338%	\$ 1,364		\$ 1,364	\$ 46	\$ 1,410
401-18-21 Capital Improvement Fund - Civil Engineering	1,510,000.00	1.320%	\$ 5,332		\$ 5,332	\$ 181	\$ 5,513
401-18-32 Capital Improvement Fund - Street Repair	250,000.00	0.219%	\$ 883		\$ 883	\$ 30	\$ 913
501-18-211 Water Administration	3,858,164.00	3.373%	\$ 13,624		\$ 13,624	\$ 462	\$ 14,087
501-18-221 Water Source Of Supply	3,800.00	0.003%	\$ 13		\$ 13	\$ 0	\$ 14
501-18-231 Water Pumping	1,306,772.00	1.142%	\$ 4,615		\$ 4,615	\$ 157	\$ 4,771

100-11- City Attorney

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
501-18-241 Water Treatment	296,695.00	0.259%	\$ 1,048		\$ 1,048	\$ 36	\$ 1,083
501-18-251 Water Maintenance	1,582,766.00	1.384%	\$ 5,589		\$ 5,589	\$ 190	\$ 5,779
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,639,089.00	1.433%	\$ 5,788		\$ 5,788	\$ 196	\$ 5,984
503-18-321 Wastewater Fund - Sewer Maintenance	5,063,346.00	4.427%	\$ 17,880		\$ 17,880	\$ 607	\$ 18,487
510-18-411 Refuse Fund - Refuse Management	1,054,302.00	0.922%	\$ 3,723		\$ 3,723	\$ 126	\$ 3,849
520-18-511 Parking Fund - Street Meters & City Lots	4,283,311.00	3.745%	\$ 15,126		\$ 15,126	\$ 513	\$ 15,639
521-18-513 County Parking Lots Fund	210,618.00	0.184%	\$ 744		\$ 744	\$ 25	\$ 769
521-18-514 County Parking Lots Fund	541,632.00	0.474%	\$ 1,913		\$ 1,913	\$ 65	\$ 1,978
522-18-512 State Pier and Parking Lot Fund	599,689.00	0.524%	\$ 2,118		\$ 2,118	\$ 72	\$ 2,190
601-13-21 Insurance Reserve Fund - HR	762,720.00	0.667%	\$ 2,693		\$ 2,693	\$ 91	\$ 2,785
601-13-22 Liability	1,350,965.00	1.181%	\$ 4,771		\$ 4,771	\$ 162	\$ 4,933
601-13-23 Workers Compensation	614,173.00	0.537%	\$ 2,169		\$ 2,169	\$ 74	\$ 2,242
605-19-51 Information Systems Fund - Information Systems	2,899,836.00	2.535%	\$ 10,240		\$ 10,240	\$ 347	\$ 10,588
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,248,527.00	1.092%	\$ 4,409		\$ 4,409	\$ 150	\$ 4,558
610-18-621 Fleet Mgmt Fund - Fleet Replacement	1,044,663.00	0.913%	\$ 3,689		\$ 3,689	\$ 125	\$ 3,814
615-12-42 Building Maintenance & Operations Fund - Warehouse	247,487.00	0.216%	\$ 874		\$ 874	\$ 30	\$ 904
615-18-41 Building Maintenance & Operations Fund	1,780,469.00	1.557%	\$ 6,287		\$ 6,287	\$ 213	\$ 6,501
710-18-21 Special Assessment Redemption Fund - Civil Engineering	1,006,950.00	0.880%	\$ 3,556		\$ 3,556	\$ 121	\$ 3,676
801-12-11 Pension Trust Fund - City Council	241,000.00	0.211%	\$ 851		\$ 851	\$ 29	\$ 880
<b>Total</b>	<b>114,383,699.00</b>	<b>100.000%</b>	<b>\$403,921</b>	<b>\$ -</b>	<b>\$403,921</b>	<b>\$ 13,268</b>	<b>\$417,189</b>

Allocation Basis:

Budgeted Expenditures

Source of Allocation:

FY20 Budget

**ALLOCATION SUMMARY**

**100-11- City Attorney**

	<u>Employee Services</u>	<u>Legal Services</u>	<u>Total</u>
100-11- City Council	\$ 6,579	\$ 1,735	\$ 8,314
100-11- City Manager	\$ 5,921	\$ 4,687	\$ 10,608
100-11- City Treasurer	\$ -	\$ 160	\$ 160
100-11- City Clerk	\$ 4,605	\$ 2,795	\$ 7,400
100-11- City Attorney	\$ 1,316	\$ 3,518	\$ 4,834
100-12- Finance - Admin	\$ 5,444	\$ 4,115	\$ 9,559
100-12- Finance - Accounting	\$ 5,444	\$ 2,660	\$ 8,104
100-12- Finance - Revenue	\$ 9,527	\$ 4,246	\$ 13,774
100-12- Finance - Purchasing	\$ 4,083	\$ 1,638	\$ 5,721
100-19- GIS	\$ 2,722	\$ 1,203	\$ 3,925
100-13- HR	\$ 6,805	\$ 4,546	\$ 11,351
100-14- Parks & Rec Admin	\$ 5,444	\$ 10,859	\$ 16,303
100-15- Police Admin	\$ 11,977	\$ 23,817	\$ 35,794
100-16- Fire Admin	\$ 2,994	\$ 11,253	\$ 14,248
100-17- Community Development Admin	\$ 5,444	\$ 3,046	\$ 8,490
100-18- Public Works Admin	\$ 8,166	\$ 4,709	\$ 12,875
100-14-21 Recreation Services	\$ 3,403	\$ 4,228	\$ 7,630
100-14-24 Teen Drop In Center	\$ 1,021	\$ 672	\$ 1,693
100-14-25 Special Activity Classes	\$ 789	\$ 516	\$ 1,305
100-14-26 Special Events	\$ 2,014	\$ 1,845	\$ 3,859
100-14-27 Tennis Operations	\$ 354	\$ 1,439	\$ 1,793
100-14-28 Facility & Parks Reservations	\$ 3,171	\$ 1,633	\$ 4,804
100-14-31 Cultural Arts	\$ 2,722	\$ 1,874	\$ 4,596
100-14-34 Art Classes	\$ 1,524	\$ 1,052	\$ 2,576
100-14-36 Concerts In The Park	\$ -	\$ 405	\$ 405
100-14-41 Sports Leagues & Tournaments	\$ 681	\$ 787	\$ 1,468
100-14-42 Sports Classes	\$ 1,415	\$ 1,992	\$ 3,408
100-14-43 Swimming Activities	\$ 2,463	\$ 2,042	\$ 4,505
100-14-44 Sports & Aquatics Admin	\$ 681	\$ 722	\$ 1,402
100-14-51 Volunteers	\$ 1,361	\$ 738	\$ 2,099
100-14-61 Older Adult Activities	\$ 163	\$ 579	\$ 742
100-14-62 Senior Services	\$ 2,722	\$ 1,515	\$ 4,237

**ALLOCATION SUMMARY**

**100-11- City Attorney**

	<b>Employee Services</b>	<b>Legal Services</b>	<b>Total</b>
100-15-21 Patrol	\$ 51,719	\$ 37,249	\$ 88,968
100-15-31 Investigations	\$ 19,054	\$ 10,585	\$ 29,640
100-15-32 School Resource Officer	\$ -	\$ 116	\$ 116
100-15-41 Technical Support Services	\$ 17,693	\$ 5,939	\$ 23,632
100-15-42 Communications	\$ -	\$ 5,433	\$ 5,433
100-15-51 Crime Prevention	\$ 4,083	\$ 2,229	\$ 6,312
100-15-61 Traffic Safety	\$ 9,527	\$ 8,723	\$ 18,250
100-15-71 Jail Operations	\$ 8,166	\$ 2,692	\$ 10,858
100-15-81 Parking Enforcement	\$ 20,415	\$ 7,729	\$ 28,144
100-15-91 Animal Control	\$ 4,083	\$ 1,150	\$ 5,234
100-16-21 Prevention	\$ 2,722	\$ 3,116	\$ 5,838
100-16-23 Arson Investigation	\$ -	\$ 125	\$ 125
100-16-31 Suppression	\$ 25,860	\$ 27,338	\$ 53,198
100-16-41 Paramedics	\$ 9,527	\$ 8,796	\$ 18,323
100-16-51 Special Services	\$ 1,361	\$ 1,219	\$ 2,580
100-16-52 Emergency Preparedness	\$ -	\$ 418	\$ 418
100-16-54 CERT (Community Emergency Response Team)	\$ -	\$ 97	\$ 97
100-16-55 Communications	\$ -	\$ 177	\$ 177
100-16-56 Public Education	\$ -	\$ 96	\$ 96
100-17-21 Current Planning	\$ 10,888	\$ 4,711	\$ 15,599
100-17-31 Plan Check	\$ 6,125	\$ 5,278	\$ 11,403
100-17-32 Inspection	\$ 10,208	\$ 4,273	\$ 14,481
100-17-41 Code Enforcement	\$ 5,444	\$ 1,678	\$ 7,122
100-17-51 Traffic Engineering	\$ 2,722	\$ 1,572	\$ 4,294
100-17-413 Environmental Programs	\$ 1,361	\$ 2,382	\$ 3,743
100-18-21 Civil Engineering	\$ 17,013	\$ 7,938	\$ 24,951
100-18-32 Street Repair	\$ 15,312	\$ 8,794	\$ 24,105
100-18-34 Traffic Control	\$ 2,042	\$ 1,414	\$ 3,456
100-18-42 Parks Maintenance	\$ 3,062	\$ 4,334	\$ 7,397
100-18-43 School District Maintenance	\$ -	\$ 856	\$ 856
201-18-111 Street Lighting & Landscape Fund - Street Lighting	\$ -	\$ 1,492	\$ 1,492
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	\$ -	\$ 17	\$ 17

**ALLOCATION SUMMARY**

**100-11- City Attorney**

	<u>Employee Services</u>	<u>Legal Services</u>	<u>Total</u>
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	\$ -	\$ 488	\$ 488
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	\$ -	\$ 292	\$ 292
205-18-32 Streets, Highways & Sidewalks - Street Repair	\$ -	\$ 1,826	\$ 1,826
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	\$ -	\$ 1,095	\$ 1,095
210-15-203 Asset Forfeiture Fund - DOJ Regional	\$ -	\$ 561	\$ 561
211-15-302 Police Safety Grants Fund - State SLES Grant	\$ -	\$ 511	\$ 511
230-14-91 Prop. A Fund - Transportation	\$ 5,444	\$ 3,685	\$ 9,129
231-18-21 Prop. C Fund - Civil Engineering	\$ -	\$ 1,683	\$ 1,683
232-18-91 AB 2766 Air Quality Fund - Transportation	\$ -	\$ 8	\$ 8
233-18-21 Measure R - Civil Engineering	\$ -	\$ 146	\$ 146
233-18-32 Measure R - Street Repair	\$ -	\$ 1,241	\$ 1,241
234-18-21 Measure M - Civil Engineering	\$ -	\$ 135	\$ 135
234-18-32 Measure M - Street Repair	\$ -	\$ 1,753	\$ 1,753
401-14-11 Capital Improvement Fund - Parks & Rec Admin	\$ -	\$ 4,016	\$ 4,016
401-15-11 Capital Improvement Fund - Police Admin	\$ -	\$ 1,410	\$ 1,410
401-16-11 Capital Improvement Fund - Fire Admin	\$ -	\$ 1,410	\$ 1,410
401-18-21 Capital Improvement Fund - Civil Engineering	\$ -	\$ 5,513	\$ 5,513
401-18-32 Capital Improvement Fund - Street Repair	\$ -	\$ 913	\$ 913
501-18-211 Water Administration	\$ -	\$ 14,087	\$ 14,087
501-18-221 Water Source Of Supply	\$ -	\$ 14	\$ 14
501-18-231 Water Pumping	\$ 3,879	\$ 4,771	\$ 8,650
501-18-241 Water Treatment	\$ -	\$ 1,083	\$ 1,083
501-18-251 Water Maintenance	\$ 10,820	\$ 5,779	\$ 16,599
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 1,429	\$ 5,984	\$ 7,414
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 5,308	\$ 18,487	\$ 23,795
510-18-411 Refuse Fund - Refuse Management	\$ 1,361	\$ 3,849	\$ 5,210
520-18-511 Parking Fund - Street Meters & City Lots	\$ 1,973	\$ 15,639	\$ 17,612
521-18-513 County Parking Lots Fund	\$ 272	\$ 769	\$ 1,041
521-18-514 County Parking Lots Fund	\$ 272	\$ 1,978	\$ 2,250
522-18-512 State Pier and Parking Lot Fund	\$ 544	\$ 2,190	\$ 2,734
601-13-21 Insurance Reserve Fund - HR	\$ 4,083	\$ 2,785	\$ 6,868
601-13-22 Liability	\$ -	\$ 4,933	\$ 4,933

**ALLOCATION SUMMARY**

**100-11- City Attorney**

	<u>Employee Services</u>	<u>Legal Services</u>	<u>Total</u>
601-13-23 Workers Compensation	\$ -	\$ 2,242	\$ 2,242
605-19-51 Information Systems Fund - Information Systems	\$ 9,527	\$ 10,588	\$ 20,115
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ 5,784	\$ 4,558	\$ 10,343
610-18-621 Fleet Mgmt Fund - Fleet Replacement	\$ -	\$ 3,814	\$ 3,814
615-12-42 Building Maintenance & Operations Fund - Warehouse	\$ -	\$ 904	\$ 904
615-18-41 Building Maintenance & Operations Fund	\$ 7,145	\$ 6,501	\$ 13,646
710-18-21 Special Assessment Redemption Fund - Civil Engineering	\$ -	\$ 3,676	\$ 3,676
801-12-11 Pension Trust Fund - City Council	\$ -	\$ 880	\$ 880
<b>Total</b>	<b>\$ 417,189</b>	<b>\$ 417,189</b>	<b>\$834,378</b>

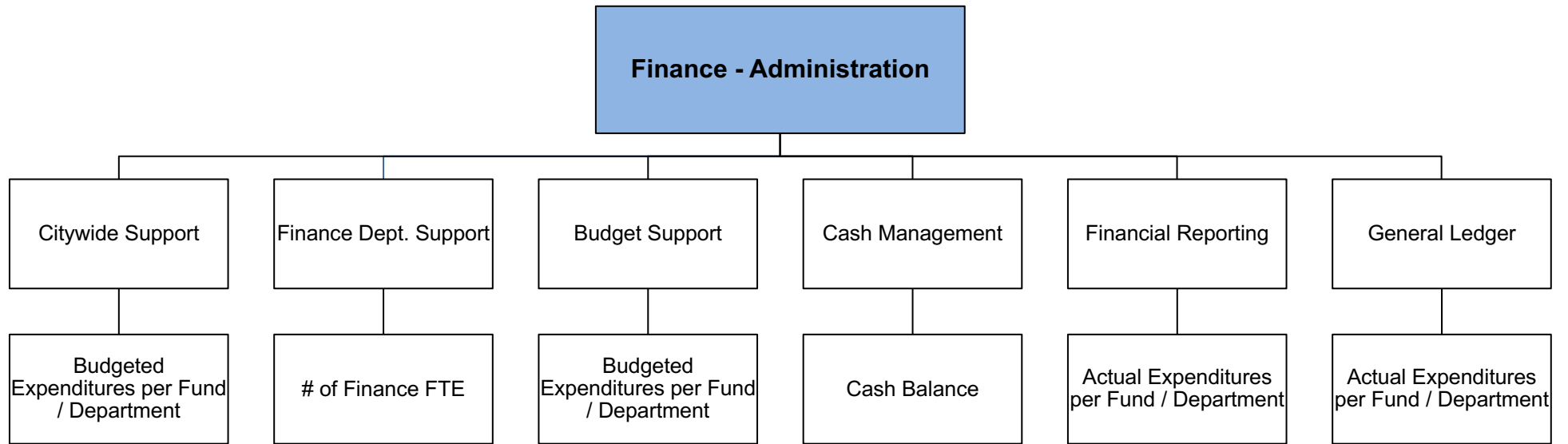
## 7 Finance - Administration

Finance Administration is responsible for providing administrative support to the Finance Department for the City of Manhattan Beach, as well as citywide support, budget support and financial reporting. Finance Administration's costs are allocated, as follows:

- **Citywide Support**– represents costs associated with reviewing and approving all financial related transactions and policies for the City and is measured by the Budgeted Expenditures per Fund / Department.
- **Finance Dept. Support** – represents support associated with oversight of other finance department functions such as revenue services, accounting, and purchasing. Costs associated with this function are allocated by the number of Finance FTE.
- **Budget Support** – represents support associated with development and review of the citywide budget and is measured by the Budgeted Expenditures per Fund / Department.
- **Cash Management** – represents support associated with review and approval of cash receipting and cash management transactions and is measured by the Cash Balance per Fund / Department.
- **Financial Reporting** – represents support associated with processing and development of monthly, quarterly, and annual financial reports. Cost associated with this function are measured by the Actual Expenditures per Fund / Department.
- **General Ledger** – represents support associated with updating and reviewing the general ledger and is measured based on the Actual Expenditures per Fund / Department.

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





**COSTS TO BE ALLOCATED**

**100-12- Finance - Admin**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
<b>Departmental Expenditures</b>	\$1,127,112		\$1,127,112
<b>Total Deductions</b>	<u>\$ -</u>		<u>\$ -</u>
<b>Incoming Costs</b>			
100-11- City Council	\$ 5,358	\$ 671	\$ 6,030
100-11- City Manager	\$ 15,443	\$ 2,440	\$ 17,883
100-11- City Treasurer	\$ 318	\$ 34	\$ 352
100-11- City Clerk	\$ 161,258	\$ 22,530	\$ 183,787
100-11- City Attorney	\$ 9,243	\$ 316	\$ 9,559
100-12- Finance - Admin		\$ 67,163	\$ 67,163
100-12- Finance - Accounting		\$ 7,297	\$ 7,297
100-12- Finance - Revenue		\$ 8,633	\$ 8,633
100-12- Finance - Purchasing		\$ 13,018	\$ 13,018
100-19- GIS		\$ 11,784	\$ 11,784
100-13- HR		\$ 13,206	\$ 13,206
<b>Total Incoming Costs</b>	<u>\$ 191,620</u>	<u>\$ 147,092</u>	<u>\$ 338,712</u>
<b>Total Cost Adjustments</b>	<u>\$ -</u>		<u>\$ -</u>
<b>Total Costs to be Allocated</b>	<u>\$1,318,732</u>	<u>\$ 147,092</u>	<u>\$1,465,824</u>

DEPARTMENTAL EXPENSE DETAIL

100-12- Finance - Admin

Expense Type	\$	General Admin	Citywide Support	Finance Dept Support	Budget Support	Cash Management	Financial Reporting	General Ledger
<b>Personnel</b>								
Salaries & Wages	\$ 433,593	\$ -	\$ 99,726	\$ 121,406	\$ 134,414	\$ 43,359	\$ 17,344	\$ 17,344
Fringe Benefits	\$ 189,673	\$ -	\$ 43,625	\$ 53,108	\$ 58,799	\$ 18,967	\$ 7,587	\$ 7,587
<b>Subtotal Personnel Cost</b>	<b>\$ 623,266</b>	<b>\$ -</b>	<b>\$ 143,351</b>	<b>\$ 174,514</b>	<b>\$ 193,212</b>	<b>\$ 62,327</b>	<b>\$ 24,931</b>	<b>\$ 24,931</b>
<b>Operating Services &amp; Supplies</b>								
Contract	\$ 4,510	\$ -	\$ 1,037	\$ 1,263	\$ 1,398	\$ 451	\$ 180	\$ 180
Services & Supplies	\$ 205,310	\$ -	\$ 47,221	\$ 57,487	\$ 63,646	\$ 20,531	\$ 8,212	\$ 8,212
Telephone	\$ 1,345	\$ -	\$ 309	\$ 377	\$ 417	\$ 135	\$ 54	\$ 54
Internal Service Funds	\$ 292,681	\$ -	\$ 67,317	\$ 81,951	\$ 90,731	\$ 29,268	\$ 11,707	\$ 11,707
<b>Subtotal Operating Cost</b>	<b>\$ 503,846</b>	<b>\$ -</b>	<b>\$ 115,885</b>	<b>\$ 141,077</b>	<b>\$ 156,192</b>	<b>\$ 50,385</b>	<b>\$ 20,154</b>	<b>\$ 20,154</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 1,127,112</b>	<b>\$ -</b>	<b>\$ 259,236</b>	<b>\$ 315,591</b>	<b>\$ 349,405</b>	<b>\$ 112,711</b>	<b>\$ 45,084</b>	<b>\$ 45,084</b>
<b>Disallowed Costs</b>								
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>								
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 1,127,112</b>	<b>\$ -</b>	<b>\$ 259,236</b>	<b>\$ 315,591</b>	<b>\$ 349,405</b>	<b>\$ 112,711</b>	<b>\$ 45,084</b>	<b>\$ 45,084</b>
<b>First Allocation</b>								
Incoming - All Others	\$ 191,620	\$ -	\$ 44,073	\$ 53,654	\$ 59,402	\$ 19,162	\$ 7,665	\$ 7,665
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 1,318,732</b>	<b>\$ -</b>	<b>\$ 303,308</b>	<b>\$ 369,245</b>	<b>\$ 408,807</b>	<b>\$ 131,873</b>	<b>\$ 52,749</b>	<b>\$ 52,749</b>
<b>Second Allocation</b>								
Incoming - All Others	\$ 147,092	\$ -	\$ 33,831	\$ 41,186	\$ 45,599	\$ 14,709	\$ 5,884	\$ 5,884
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 147,092</b>	<b>\$ -</b>	<b>\$ 33,831</b>	<b>\$ 41,186</b>	<b>\$ 45,599</b>	<b>\$ 14,709</b>	<b>\$ 5,884</b>	<b>\$ 5,884</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 1,465,824</b>	<b>\$ -</b>	<b>\$ 337,140</b>	<b>\$ 410,431</b>	<b>\$ 454,405</b>	<b>\$ 146,582</b>	<b>\$ 58,633</b>	<b>\$ 58,633</b>

100-12- Finance - Admin

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Citywide Support</b>							
100-11- City Council	491,349.00	0.406%	\$ 1,233		\$ 1,233		\$ 1,233
100-11- City Manager	1,327,374.00	1.098%	\$ 3,330		\$ 3,330		\$ 3,330
100-11- City Treasurer	45,322.00	0.037%	\$ 114		\$ 114		\$ 114
100-11- City Clerk	791,423.00	0.655%	\$ 1,986		\$ 1,986		\$ 1,986
100-11- City Attorney	996,205.00	0.824%	\$ 2,499		\$ 2,499		\$ 2,499
100-12- Finance - Admin	1,127,112.00	0.932%	\$ 2,828		\$ 2,828		\$ 2,828
100-12- Finance - Accounting	728,575.00	0.603%	\$ 1,828		\$ 1,828	\$ 212	\$ 2,040
100-12- Finance - Revenue	1,163,033.00	0.962%	\$ 2,918		\$ 2,918	\$ 339	\$ 3,257
100-12- Finance - Purchasing	448,536.00	0.371%	\$ 1,125		\$ 1,125	\$ 131	\$ 1,256
100-19- GIS	329,460.00	0.273%	\$ 827		\$ 827	\$ 96	\$ 923
100-13- HR	1,245,190.00	1.030%	\$ 3,124		\$ 3,124	\$ 363	\$ 3,487
100-14- Parks & Rec Admin	2,974,158.00	2.460%	\$ 7,462		\$ 7,462	\$ 867	\$ 8,328
100-15- Police Admin	6,523,153.00	5.396%	\$ 16,366		\$ 16,366	\$ 1,901	\$ 18,266
100-16- Fire Admin	3,082,194.00	2.549%	\$ 7,733		\$ 7,733	\$ 898	\$ 8,631
100-17- Community Development Admin	834,236.00	0.690%	\$ 2,093		\$ 2,093	\$ 243	\$ 2,336
100-18- Public Works Admin	1,289,669.00	1.067%	\$ 3,236		\$ 3,236	\$ 376	\$ 3,611
100-14-21 Recreation Services	1,157,927.00	0.958%	\$ 2,905		\$ 2,905	\$ 337	\$ 3,242
100-14-24 Teen Drop In Center	184,134.00	0.152%	\$ 462		\$ 462	\$ 54	\$ 516
100-14-25 Special Activity Classes	141,222.00	0.117%	\$ 354		\$ 354	\$ 41	\$ 395
100-14-26 Special Events	505,247.00	0.418%	\$ 1,268		\$ 1,268	\$ 147	\$ 1,415
100-14-27 Tennis Operations	394,027.20	0.326%	\$ 989		\$ 989	\$ 115	\$ 1,103
100-14-28 Facility & Parks Reservations	447,341.00	0.370%	\$ 1,122		\$ 1,122	\$ 130	\$ 1,253
100-14-31 Cultural Arts	513,346.80	0.425%	\$ 1,288		\$ 1,288	\$ 150	\$ 1,437
100-14-34 Art Classes	288,054.00	0.238%	\$ 723		\$ 723	\$ 84	\$ 807
100-14-36 Concerts In The Park	110,943.00	0.092%	\$ 278		\$ 278	\$ 32	\$ 311
100-14-41 Sports Leagues & Tournaments	215,657.00	0.178%	\$ 541		\$ 541	\$ 63	\$ 604
100-14-42 Sports Classes	545,650.00	0.451%	\$ 1,369		\$ 1,369	\$ 159	\$ 1,528
100-14-43 Swimming Activities	559,231.00	0.463%	\$ 1,403		\$ 1,403	\$ 163	\$ 1,566
100-14-44 Sports & Aquatics Admin	197,616.00	0.163%	\$ 496		\$ 496	\$ 58	\$ 553
100-14-51 Volunteers	202,006.00	0.167%	\$ 507		\$ 507	\$ 59	\$ 566
100-14-61 Older Adult Activities	158,605.00	0.131%	\$ 398		\$ 398	\$ 46	\$ 444
100-14-62 Senior Services	415,040.00	0.343%	\$ 1,041		\$ 1,041	\$ 121	\$ 1,162
100-15-21 Patrol	10,202,009.00	8.439%	\$ 25,595		\$ 25,595	\$ 2,972	\$ 28,568
100-15-31 Investigations	2,899,216.00	2.398%	\$ 7,274		\$ 7,274	\$ 845	\$ 8,118
100-15-32 School Resource Officer	31,664.00	0.026%	\$ 79		\$ 79	\$ 9	\$ 89
100-15-41 Technical Support Services	1,626,537.00	1.345%	\$ 4,081		\$ 4,081	\$ 474	\$ 4,555
100-15-42 Communications	1,488,098.00	1.231%	\$ 3,733		\$ 3,733	\$ 434	\$ 4,167
100-15-51 Crime Prevention	610,424.00	0.505%	\$ 1,531		\$ 1,531	\$ 178	\$ 1,709

100-12- Finance - Admin

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-15-61 Traffic Safety	2,389,146.00	1.976%	\$ 5,994		\$ 5,994	\$ 696	\$ 6,690
100-15-71 Jail Operations	737,240.00	0.610%	\$ 1,850		\$ 1,850	\$ 215	\$ 2,064
100-15-81 Parking Enforcement	2,116,906.00	1.751%	\$ 5,311		\$ 5,311	\$ 617	\$ 5,928
100-15-91 Animal Control	315,092.00	0.261%	\$ 791		\$ 791	\$ 92	\$ 882
100-16-21 Prevention	853,373.00	0.706%	\$ 2,141		\$ 2,141	\$ 249	\$ 2,390
100-16-23 Arson Investigation	34,368.00	0.028%	\$ 86		\$ 86	\$ 10	\$ 96
100-16-31 Suppression	7,487,711.00	6.194%	\$ 18,786		\$ 18,786	\$ 2,182	\$ 20,967
100-16-41 Paramedics	2,409,053.00	1.993%	\$ 6,044		\$ 6,044	\$ 702	\$ 6,746
100-16-51 Special Services	333,835.00	0.276%	\$ 838		\$ 838	\$ 97	\$ 935
100-16-52 Emergency Preparedness	114,577.00	0.095%	\$ 287		\$ 287	\$ 33	\$ 321
100-16-54 CERT (Community Emergency Response Team)	26,520.00	0.022%	\$ 67		\$ 67	\$ 8	\$ 74
100-16-55 Communications	48,390.00	0.040%	\$ 121		\$ 121	\$ 14	\$ 136
100-16-56 Public Education	26,358.00	0.022%	\$ 66		\$ 66	\$ 8	\$ 74
100-17-21 Current Planning	1,290,275.00	1.067%	\$ 3,237		\$ 3,237	\$ 376	\$ 3,613
100-17-31 Plan Check	1,445,694.00	1.196%	\$ 3,627		\$ 3,627	\$ 421	\$ 4,048
100-17-32 Inspection	1,170,469.00	0.968%	\$ 2,937		\$ 2,937	\$ 341	\$ 3,278
100-17-41 Code Enforcement	459,641.00	0.380%	\$ 1,153		\$ 1,153	\$ 134	\$ 1,287
100-17-51 Traffic Engineering	430,497.00	0.356%	\$ 1,080		\$ 1,080	\$ 125	\$ 1,205
100-17-413 Environmental Programs	652,426.00	0.540%	\$ 1,637		\$ 1,637	\$ 190	\$ 1,827
100-18-21 Civil Engineering	2,174,276.00	1.798%	\$ 5,455		\$ 5,455	\$ 633	\$ 6,088
100-18-32 Street Repair	2,408,506.00	1.992%	\$ 6,043		\$ 6,043	\$ 702	\$ 6,744
100-18-34 Traffic Control	387,378.00	0.320%	\$ 972		\$ 972	\$ 113	\$ 1,085
100-18-42 Parks Maintenance	1,187,169.00	0.982%	\$ 2,978		\$ 2,978	\$ 346	\$ 3,324
100-18-43 School District Maintenance	234,553.00	0.194%	\$ 588		\$ 588	\$ 68	\$ 657
201-18-111 Street Lighting & Landscape Fund - Street Lighting	408,551.00	0.338%	\$ 1,025		\$ 1,025	\$ 119	\$ 1,144
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	4,542.00	0.004%	\$ 11		\$ 11	\$ 1	\$ 13
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	133,708.00	0.111%	\$ 335		\$ 335	\$ 39	\$ 374
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	80,000.00	0.066%	\$ 201		\$ 201	\$ 23	\$ 224
205-18-32 Streets, Highways & Sidewalks - Street Repair	500,000.00	0.414%	\$ 1,254		\$ 1,254	\$ 146	\$ 1,400
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	300,000.00	0.248%	\$ 753		\$ 753	\$ 87	\$ 840
210-15-203 Asset Forfeiture Fund - DOJ Regional	153,700.00	0.127%	\$ 386		\$ 386	\$ 45	\$ 430
211-15-302 Police Safety Grants Fund - State SLES Grant	140,000.00	0.116%	\$ 351		\$ 351	\$ 41	\$ 392
230-14-91 Prop. A Fund - Transportation	1,009,249.00	0.835%	\$ 2,532		\$ 2,532	\$ 294	\$ 2,826
231-18-21 Prop. C Fund - Civil Engineering	461,000.00	0.381%	\$ 1,157		\$ 1,157	\$ 134	\$ 1,291
232-18-91 AB 2766 Air Quality Fund - Transportation	2,100.00	0.002%	\$ 5		\$ 5	\$ 1	\$ 6
233-18-21 Measure R - Civil Engineering	40,000.00	0.033%	\$ 100		\$ 100	\$ 12	\$ 112
233-18-32 Measure R - Street Repair	340,000.00	0.281%	\$ 853		\$ 853	\$ 99	\$ 952
234-18-21 Measure M - Civil Engineering	37,000.00	0.031%	\$ 93		\$ 93	\$ 11	\$ 104
234-18-32 Measure M - Street Repair	480,000.00	0.397%	\$ 1,204		\$ 1,204	\$ 140	\$ 1,344
401-14-11 Capital Improvement Fund - Parks & Rec Admin	1,100,000.00	0.910%	\$ 2,760		\$ 2,760	\$ 320	\$ 3,080
401-15-11 Capital Improvement Fund - Police Admin	386,219.00	0.319%	\$ 969		\$ 969	\$ 113	\$ 1,081

100-12- Finance - Admin

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
401-16-11 Capital Improvement Fund - Fire Admin	386,219.00	0.319%	\$ 969		\$ 969	\$ 113	\$ 1,081
401-18-21 Capital Improvement Fund - Civil Engineering	1,510,000.00	1.249%	\$ 3,788		\$ 3,788	\$ 440	\$ 4,228
401-18-32 Capital Improvement Fund - Street Repair	250,000.00	0.207%	\$ 627		\$ 627	\$ 73	\$ 700
501-18-211 Water Administration	3,858,164.00	3.191%	\$ 9,680		\$ 9,680	\$ 1,124	\$ 10,804
501-18-221 Water Source Of Supply	6,515,100.00	5.389%	\$ 16,345		\$ 16,345	\$ 1,898	\$ 18,244
501-18-231 Water Pumping	1,306,772.00	1.081%	\$ 3,279		\$ 3,279	\$ 381	\$ 3,659
501-18-241 Water Treatment	296,695.00	0.245%	\$ 744		\$ 744	\$ 86	\$ 831
501-18-251 Water Maintenance	1,582,766.00	1.309%	\$ 3,971		\$ 3,971	\$ 461	\$ 4,432
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,639,089.00	1.356%	\$ 4,112		\$ 4,112	\$ 478	\$ 4,590
503-18-321 Wastewater Fund - Sewer Maintenance	5,063,346.00	4.188%	\$ 12,703		\$ 12,703	\$ 1,475	\$ 14,178
510-18-411 Refuse Fund - Refuse Management	1,054,302.00	0.872%	\$ 2,645		\$ 2,645	\$ 307	\$ 2,952
520-18-511 Parking Fund - Street Meters & City Lots	4,283,311.00	3.543%	\$ 10,746		\$ 10,746	\$ 1,248	\$ 11,994
521-18-513 County Parking Lots Fund	210,618.00	0.174%	\$ 528		\$ 528	\$ 61	\$ 590
521-18-514 County Parking Lots Fund	541,632.00	0.448%	\$ 1,359		\$ 1,359	\$ 158	\$ 1,517
522-18-512 State Pier and Parking Lot Fund	599,689.00	0.496%	\$ 1,505		\$ 1,505	\$ 175	\$ 1,679
601-13-21 Insurance Reserve Fund - HR	762,720.00	0.631%	\$ 1,914		\$ 1,914	\$ 222	\$ 2,136
601-13-22 Liability	1,350,965.00	1.117%	\$ 3,389		\$ 3,389	\$ 394	\$ 3,783
601-13-23 Workers Compensation	614,173.00	0.508%	\$ 1,541		\$ 1,541	\$ 179	\$ 1,720
605-19-51 Information Systems Fund - Information Systems	2,899,836.00	2.399%	\$ 7,275		\$ 7,275	\$ 845	\$ 8,120
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,248,527.00	1.033%	\$ 3,132		\$ 3,132	\$ 364	\$ 3,496
610-18-621 Fleet Mgmt Fund - Fleet Replacement	1,044,663.00	0.864%	\$ 2,621		\$ 2,621	\$ 304	\$ 2,925
615-12-42 Building Maintenance & Operations Fund - Warehouse	247,487.00	0.205%	\$ 621		\$ 621	\$ 72	\$ 693
615-18-41 Building Maintenance & Operations Fund	1,780,469.00	1.473%	\$ 4,467		\$ 4,467	\$ 519	\$ 4,986
710-18-21 Special Assessment Redemption Fund - Civil Engineering	1,006,950.00	0.833%	\$ 2,526		\$ 2,526	\$ 293	\$ 2,820
801-12-11 Pension Trust Fund - City Council	241,000.00	0.199%	\$ 605		\$ 605	\$ 70	\$ 675
<b>Total</b>	<b>120,894,999.00</b>	<b>100.000%</b>	<b>\$303,308</b>	<b>\$-</b>	<b>\$303,308</b>	<b>\$ 33,831</b>	<b>\$337,140</b>

Allocation Basis:

Budgeted Expenditures

Source of Allocation:

FY20 Budget

100-12- 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>
<b>Finance Dept Support</b>							
100-12- Finance - Admin	4.00	16.000%	\$ 59,079		\$ 59,079		\$ 59,079
100-12- Finance - Accounting	4.00	16.000%	\$ 59,079		\$ 59,079	\$ 7,845	\$ 66,924
100-12- Finance - Revenue	7.00	28.000%	\$103,389		\$103,389	\$ 13,729	\$117,117
100-12- Finance - Purchasing	3.00	12.000%	\$ 44,309		\$ 44,309	\$ 5,884	\$ 50,193
605-19-51 Information Systems Fund - Information Systems	7.00	28.000%	\$103,389		\$103,389	\$ 13,729	\$117,117
<b>Total</b>	<b>25.00</b>	<b>100.000%</b>	<b>\$369,245</b>	<b>\$-</b>	<b>\$369,245</b>	<b>\$ 41,186</b>	<b>\$410,431</b>

Allocation Basis:

# of Finance FTE

Source of Allocation:

FY20 Staffing

100-12- Finance - Admin

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Budget Support</b>							
100-11- City Council	491,349.00	0.406%	\$ 1,661		\$ 1,661		\$ 1,661
100-11- City Manager	1,327,374.00	1.098%	\$ 4,489		\$ 4,489		\$ 4,489
100-11- City Treasurer	45,322.00	0.037%	\$ 153		\$ 153		\$ 153
100-11- City Clerk	791,423.00	0.655%	\$ 2,676		\$ 2,676		\$ 2,676
100-11- City Attorney	996,205.00	0.824%	\$ 3,369		\$ 3,369		\$ 3,369
100-12- Finance - Admin	1,127,112.00	0.932%	\$ 3,811		\$ 3,811		\$ 3,811
100-12- Finance - Accounting	728,575.00	0.603%	\$ 2,464		\$ 2,464	\$ 286	\$ 2,750
100-12- Finance - Revenue	1,163,033.00	0.962%	\$ 3,933		\$ 3,933	\$ 457	\$ 4,390
100-12- Finance - Purchasing	448,536.00	0.371%	\$ 1,517		\$ 1,517	\$ 176	\$ 1,693
100-19- GIS	329,460.00	0.273%	\$ 1,114		\$ 1,114	\$ 129	\$ 1,243
100-13- HR	1,245,190.00	1.030%	\$ 4,211		\$ 4,211	\$ 489	\$ 4,700
100-14- Parks & Rec Admin	2,974,158.00	2.460%	\$ 10,057		\$ 10,057	\$ 1,168	\$ 11,225
100-15- Police Admin	6,523,153.00	5.396%	\$ 22,058		\$ 22,058	\$ 2,562	\$ 24,620
100-16- Fire Admin	3,082,194.00	2.549%	\$ 10,422		\$ 10,422	\$ 1,210	\$ 11,633
100-17- Community Development Admin	834,236.00	0.690%	\$ 2,821		\$ 2,821	\$ 328	\$ 3,149
100-18- Public Works Admin	1,289,669.00	1.067%	\$ 4,361		\$ 4,361	\$ 506	\$ 4,867
100-14-21 Recreation Services	1,157,927.00	0.958%	\$ 3,916		\$ 3,916	\$ 455	\$ 4,370
100-14-24 Teen Drop In Center	184,134.00	0.152%	\$ 623		\$ 623	\$ 72	\$ 695
100-14-25 Special Activity Classes	141,222.00	0.117%	\$ 478		\$ 478	\$ 55	\$ 533
100-14-26 Special Events	505,247.00	0.418%	\$ 1,708		\$ 1,708	\$ 198	\$ 1,907
100-14-27 Tennis Operations	394,027.20	0.326%	\$ 1,332		\$ 1,332	\$ 155	\$ 1,487
100-14-28 Facility & Parks Reservations	447,341.00	0.370%	\$ 1,513		\$ 1,513	\$ 176	\$ 1,688
100-14-31 Cultural Arts	513,346.80	0.425%	\$ 1,736		\$ 1,736	\$ 202	\$ 1,937
100-14-34 Art Classes	288,054.00	0.238%	\$ 974		\$ 974	\$ 113	\$ 1,087
100-14-36 Concerts In The Park	110,943.00	0.092%	\$ 375		\$ 375	\$ 44	\$ 419
100-14-41 Sports Leagues & Tournaments	215,657.00	0.178%	\$ 729		\$ 729	\$ 85	\$ 814
100-14-42 Sports Classes	545,650.00	0.451%	\$ 1,845		\$ 1,845	\$ 214	\$ 2,059
100-14-43 Swimming Activities	559,231.00	0.463%	\$ 1,891		\$ 1,891	\$ 220	\$ 2,111
100-14-44 Sports & Aquatics Admin	197,616.00	0.163%	\$ 668		\$ 668	\$ 78	\$ 746
100-14-51 Volunteers	202,006.00	0.167%	\$ 683		\$ 683	\$ 79	\$ 762
100-14-61 Older Adult Activities	158,605.00	0.131%	\$ 536		\$ 536	\$ 62	\$ 599
100-14-62 Senior Services	415,040.00	0.343%	\$ 1,403		\$ 1,403	\$ 163	\$ 1,566
100-15-21 Patrol	10,202,009.00	8.439%	\$ 34,498		\$ 34,498	\$ 4,006	\$ 38,504
100-15-31 Investigations	2,899,216.00	2.398%	\$ 9,804		\$ 9,804	\$ 1,139	\$ 10,942
100-15-32 School Resource Officer	31,664.00	0.026%	\$ 107		\$ 107	\$ 12	\$ 120
100-15-41 Technical Support Services	1,626,537.00	1.345%	\$ 5,500		\$ 5,500	\$ 639	\$ 6,139
100-15-42 Communications	1,488,098.00	1.231%	\$ 5,032		\$ 5,032	\$ 584	\$ 5,616
100-15-51 Crime Prevention	610,424.00	0.505%	\$ 2,064		\$ 2,064	\$ 240	\$ 2,304



100-12- Finance - Admin

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-15-61 Traffic Safety	2,389,146.00	1.976%	\$ 8,079		\$ 8,079	\$ 938	\$ 9,017
100-15-71 Jail Operations	737,240.00	0.610%	\$ 2,493		\$ 2,493	\$ 290	\$ 2,782
100-15-81 Parking Enforcement	2,116,906.00	1.751%	\$ 7,158		\$ 7,158	\$ 831	\$ 7,990
100-15-91 Animal Control	315,092.00	0.261%	\$ 1,065		\$ 1,065	\$ 124	\$ 1,189
100-16-21 Prevention	853,373.00	0.706%	\$ 2,886		\$ 2,886	\$ 335	\$ 3,221
100-16-23 Arson Investigation	34,368.00	0.028%	\$ 116		\$ 116	\$ 13	\$ 130
100-16-31 Suppression	7,487,711.00	6.194%	\$ 25,320		\$ 25,320	\$ 2,940	\$ 28,260
100-16-41 Paramedics	2,409,053.00	1.993%	\$ 8,146		\$ 8,146	\$ 946	\$ 9,092
100-16-51 Special Services	333,835.00	0.276%	\$ 1,129		\$ 1,129	\$ 131	\$ 1,260
100-16-52 Emergency Preparedness	114,577.00	0.095%	\$ 387		\$ 387	\$ 45	\$ 432
100-16-54 CERT (Community Emergency Response Team)	26,520.00	0.022%	\$ 90		\$ 90	\$ 10	\$ 100
100-16-55 Communications	48,390.00	0.040%	\$ 164		\$ 164	\$ 19	\$ 183
100-16-56 Public Education	26,358.00	0.022%	\$ 89		\$ 89	\$ 10	\$ 99
100-17-21 Current Planning	1,290,275.00	1.067%	\$ 4,363		\$ 4,363	\$ 507	\$ 4,870
100-17-31 Plan Check	1,445,694.00	1.196%	\$ 4,889		\$ 4,889	\$ 568	\$ 5,456
100-17-32 Inspection	1,170,469.00	0.968%	\$ 3,958		\$ 3,958	\$ 460	\$ 4,418
100-17-41 Code Enforcement	459,641.00	0.380%	\$ 1,554		\$ 1,554	\$ 180	\$ 1,735
100-17-51 Traffic Engineering	430,497.00	0.356%	\$ 1,456		\$ 1,456	\$ 169	\$ 1,625
100-17-413 Environmental Programs	652,426.00	0.540%	\$ 2,206		\$ 2,206	\$ 256	\$ 2,462
100-18-21 Civil Engineering	2,174,276.00	1.798%	\$ 7,352		\$ 7,352	\$ 854	\$ 8,206
100-18-32 Street Repair	2,408,506.00	1.992%	\$ 8,144		\$ 8,144	\$ 946	\$ 9,090
100-18-34 Traffic Control	387,378.00	0.320%	\$ 1,310		\$ 1,310	\$ 152	\$ 1,462
100-18-42 Parks Maintenance	1,187,169.00	0.982%	\$ 4,014		\$ 4,014	\$ 466	\$ 4,481
100-18-43 School District Maintenance	234,553.00	0.194%	\$ 793		\$ 793	\$ 92	\$ 885
201-18-111 Street Lighting & Landscape Fund - Street Lighting	408,551.00	0.338%	\$ 1,382		\$ 1,382	\$ 160	\$ 1,542
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	4,542.00	0.004%	\$ 15		\$ 15	\$ 2	\$ 17
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	133,708.00	0.111%	\$ 452		\$ 452	\$ 53	\$ 505
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	80,000.00	0.066%	\$ 271		\$ 271	\$ 31	\$ 302
205-18-32 Streets, Highways & Sidewalks - Street Repair	500,000.00	0.414%	\$ 1,691		\$ 1,691	\$ 196	\$ 1,887
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	300,000.00	0.248%	\$ 1,014		\$ 1,014	\$ 118	\$ 1,132
210-15-203 Asset Forfeiture Fund - DOJ Regional	153,700.00	0.127%	\$ 520		\$ 520	\$ 60	\$ 580
211-15-302 Police Safety Grants Fund - State SLES Grant	140,000.00	0.116%	\$ 473		\$ 473	\$ 55	\$ 528
230-14-91 Prop. A Fund - Transportation	1,009,249.00	0.835%	\$ 3,413		\$ 3,413	\$ 396	\$ 3,809
231-18-21 Prop. C Fund - Civil Engineering	461,000.00	0.381%	\$ 1,559		\$ 1,559	\$ 181	\$ 1,740
232-18-91 AB 2766 Air Quality Fund - Transportation	2,100.00	0.002%	\$ 7		\$ 7	\$ 1	\$ 8
233-18-21 Measure R - Civil Engineering	40,000.00	0.033%	\$ 135		\$ 135	\$ 16	\$ 151
233-18-32 Measure R - Street Repair	340,000.00	0.281%	\$ 1,150		\$ 1,150	\$ 134	\$ 1,283
234-18-21 Measure M - Civil Engineering	37,000.00	0.031%	\$ 125		\$ 125	\$ 15	\$ 140
234-18-32 Measure M - Street Repair	480,000.00	0.397%	\$ 1,623		\$ 1,623	\$ 188	\$ 1,812
401-14-11 Capital Improvement Fund - Parks & Rec Admin	1,100,000.00	0.910%	\$ 3,720		\$ 3,720	\$ 432	\$ 4,152
401-15-11 Capital Improvement Fund - Police Admin	386,219.00	0.319%	\$ 1,306		\$ 1,306	\$ 152	\$ 1,458

100-12- Finance - Admin

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
401-16-11 Capital Improvement Fund - Fire Admin	386,219.00	0.319%	\$ 1,306		\$ 1,306	\$ 152	\$ 1,458
401-18-21 Capital Improvement Fund - Civil Engineering	1,510,000.00	1.249%	\$ 5,106		\$ 5,106	\$ 593	\$ 5,699
401-18-32 Capital Improvement Fund - Street Repair	250,000.00	0.207%	\$ 845		\$ 845	\$ 98	\$ 944
501-18-211 Water Administration	3,858,164.00	3.191%	\$ 13,046		\$ 13,046	\$ 1,515	\$ 14,561
501-18-221 Water Source Of Supply	6,515,100.00	5.389%	\$ 22,031		\$ 22,031	\$ 2,558	\$ 24,589
501-18-231 Water Pumping	1,306,772.00	1.081%	\$ 4,419		\$ 4,419	\$ 513	\$ 4,932
501-18-241 Water Treatment	296,695.00	0.245%	\$ 1,003		\$ 1,003	\$ 117	\$ 1,120
501-18-251 Water Maintenance	1,582,766.00	1.309%	\$ 5,352		\$ 5,352	\$ 622	\$ 5,974
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,639,089.00	1.356%	\$ 5,543		\$ 5,543	\$ 644	\$ 6,186
503-18-321 Wastewater Fund - Sewer Maintenance	5,063,346.00	4.188%	\$ 17,122		\$ 17,122	\$ 1,988	\$ 19,110
510-18-411 Refuse Fund - Refuse Management	1,054,302.00	0.872%	\$ 3,565		\$ 3,565	\$ 414	\$ 3,979
520-18-511 Parking Fund - Street Meters & City Lots	4,283,311.00	3.543%	\$ 14,484		\$ 14,484	\$ 1,682	\$ 16,166
521-18-513 County Parking Lots Fund	210,618.00	0.174%	\$ 712		\$ 712	\$ 83	\$ 795
521-18-514 County Parking Lots Fund	541,632.00	0.448%	\$ 1,832		\$ 1,832	\$ 213	\$ 2,044
522-18-512 State Pier and Parking Lot Fund	599,689.00	0.496%	\$ 2,028		\$ 2,028	\$ 235	\$ 2,263
601-13-21 Insurance Reserve Fund - HR	762,720.00	0.631%	\$ 2,579		\$ 2,579	\$ 300	\$ 2,879
601-13-22 Liability	1,350,965.00	1.117%	\$ 4,568		\$ 4,568	\$ 531	\$ 5,099
601-13-23 Workers Compensation	614,173.00	0.508%	\$ 2,077		\$ 2,077	\$ 241	\$ 2,318
605-19-51 Information Systems Fund - Information Systems	2,899,836.00	2.399%	\$ 9,806		\$ 9,806	\$ 1,139	\$ 10,945
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,248,527.00	1.033%	\$ 4,222		\$ 4,222	\$ 490	\$ 4,712
610-18-621 Fleet Mgmt Fund - Fleet Replacement	1,044,663.00	0.864%	\$ 3,533		\$ 3,533	\$ 410	\$ 3,943
615-12-42 Building Maintenance & Operations Fund - Warehouse	247,487.00	0.205%	\$ 837		\$ 837	\$ 97	\$ 934
615-18-41 Building Maintenance & Operations Fund	1,780,469.00	1.473%	\$ 6,021		\$ 6,021	\$ 699	\$ 6,720
710-18-21 Special Assessment Redemption Fund - Civil Engineering	1,006,950.00	0.833%	\$ 3,405		\$ 3,405	\$ 395	\$ 3,800
801-12-11 Pension Trust Fund - City Council	241,000.00	0.199%	\$ 815		\$ 815	\$ 95	\$ 910
<b>Total</b>	<b>120,894,999.00</b>	<b>100.000%</b>	<b>\$408,807</b>	<b>\$-</b>	<b>\$408,807</b>	<b>\$ 45,599</b>	<b>\$454,405</b>

Allocation Basis:

Budgeted Expenditures

Source of Allocation:

FY20 Budget

100-12- Finance - Admin

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Cash Management</b>							
100-11- City Council	517,213.77	0.449%	\$ 592		\$ 592		\$ 592
100-11- City Manager	471,037.69	0.409%	\$ 539		\$ 539		\$ 539
100-11- City Treasurer	14,433.79	0.013%	\$ 17		\$ 17		\$ 17
100-11- City Clerk	291,510.13	0.253%	\$ 333		\$ 333		\$ 333
100-11- City Attorney	322,255.71	0.280%	\$ 369		\$ 369		\$ 369
100-12- Finance - Admin	378,106.02	0.328%	\$ 432		\$ 432		\$ 432
100-12- Finance - Accounting	238,659.74	0.207%	\$ 273		\$ 273	\$ 31	\$ 304
100-12- Finance - Revenue	371,604.39	0.322%	\$ 425		\$ 425	\$ 48	\$ 473
100-12- Finance - Purchasing	142,281.33	0.123%	\$ 163		\$ 163	\$ 18	\$ 181
100-19- GIS	105,708.58	0.092%	\$ 121		\$ 121	\$ 14	\$ 135
100-13- HR	422,483.78	0.366%	\$ 483		\$ 483	\$ 55	\$ 538
100-14- Parks & Rec Admin	955,168.06	0.828%	\$ 1,093		\$ 1,093	\$ 124	\$ 1,217
100-15- Police Admin	2,078,999.56	1.803%	\$ 2,378		\$ 2,378	\$ 270	\$ 2,648
100-16- Fire Admin	991,215.94	0.860%	\$ 1,134		\$ 1,134	\$ 129	\$ 1,262
100-17- Community Development Admin	387,170.51	0.336%	\$ 443		\$ 443	\$ 50	\$ 493
100-18- Public Works Admin	405,258.52	0.352%	\$ 464		\$ 464	\$ 53	\$ 516
100-14-21 Recreation Services	364,837.73	0.316%	\$ 417		\$ 417	\$ 47	\$ 465
100-14-24 Teen Drop In Center	59,024.54	0.051%	\$ 68		\$ 68	\$ 8	\$ 75
100-14-25 Special Activity Classes	45,554.96	0.040%	\$ 52		\$ 52	\$ 6	\$ 58
100-14-26 Special Events	157,398.35	0.137%	\$ 180		\$ 180	\$ 20	\$ 200
100-14-27 Tennis Operations	125,559.80	0.109%	\$ 144		\$ 144	\$ 16	\$ 160
100-14-28 Facility & Parks Reservations	139,809.20	0.121%	\$ 160		\$ 160	\$ 18	\$ 178
100-14-31 Cultural Arts	162,131.24	0.141%	\$ 185		\$ 185	\$ 21	\$ 207
100-14-34 Art Classes	82,501.03	0.072%	\$ 94		\$ 94	\$ 11	\$ 105
100-14-36 Concerts In The Park	22,700.25	0.020%	\$ 26		\$ 26	\$ 3	\$ 29
100-14-41 Sports Leagues & Tournaments	68,775.20	0.060%	\$ 79		\$ 79	\$ 9	\$ 88
100-14-42 Sports Classes	175,380.02	0.152%	\$ 201		\$ 201	\$ 23	\$ 223
100-14-43 Swimming Activities	176,718.20	0.153%	\$ 202		\$ 202	\$ 23	\$ 225
100-14-44 Sports & Aquatics Admin	62,420.23	0.054%	\$ 71		\$ 71	\$ 8	\$ 80
100-14-51 Volunteers	63,347.04	0.055%	\$ 72		\$ 72	\$ 8	\$ 81
100-14-61 Older Adult Activities	49,783.47	0.043%	\$ 57		\$ 57	\$ 6	\$ 63
100-14-62 Senior Services	122,649.30	0.106%	\$ 140		\$ 140	\$ 16	\$ 156
100-15-21 Patrol	3,124,124.07	2.710%	\$ 3,574		\$ 3,574	\$ 406	\$ 3,979
100-15-31 Investigations	901,063.07	0.782%	\$ 1,031		\$ 1,031	\$ 117	\$ 1,148
100-15-32 School Resource Officer	10,514.21	0.009%	\$ 12		\$ 12	\$ 1	\$ 13
100-15-41 Technical Support Services	837,153.11	0.726%	\$ 958		\$ 958	\$ 109	\$ 1,066
100-15-42 Communications	487,713.70	0.423%	\$ 558		\$ 558	\$ 63	\$ 621
100-15-51 Crime Prevention	189,949.74	0.165%	\$ 217		\$ 217	\$ 25	\$ 242

100-12- Finance - Admin

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-15-61 Traffic Safety	742,853.35	0.644%	\$ 850		\$ 850	\$ 96	\$ 946
100-15-71 Jail Operations	232,381.85	0.202%	\$ 266		\$ 266	\$ 30	\$ 296
100-15-81 Parking Enforcement	664,314.50	0.576%	\$ 760		\$ 760	\$ 86	\$ 846
100-15-91 Animal Control	97,542.28	0.085%	\$ 112		\$ 112	\$ 13	\$ 124
100-16-21 Prevention	268,967.28	0.233%	\$ 308		\$ 308	\$ 35	\$ 343
100-16-23 Arson Investiation	11,501.50	0.010%	\$ 13		\$ 13	\$ 1	\$ 15
100-16-31 Suppression	2,347,075.15	2.036%	\$ 2,685		\$ 2,685	\$ 305	\$ 2,989
100-16-41 Paramedics	770,096.90	0.668%	\$ 881		\$ 881	\$ 100	\$ 981
100-16-51 Special Services	104,041.31	0.090%	\$ 119		\$ 119	\$ 14	\$ 133
100-16-52 Emergency Preparedness	41,773.27	0.036%	\$ 48		\$ 48	\$ 5	\$ 53
100-16-54 CERT (Community Emergency Response Team)	8,435.56	0.007%	\$ 10		\$ 10	\$ 1	\$ 11
100-16-55 Communications	59,828.75	0.052%	\$ 68		\$ 68	\$ 8	\$ 76
100-16-56 Public Education	10,274.87	0.009%	\$ 12		\$ 12	\$ 1	\$ 13
100-17-21 Current Planning	423,616.76	0.367%	\$ 485		\$ 485	\$ 55	\$ 540
100-17-31 Plan Check	476,828.44	0.414%	\$ 545		\$ 545	\$ 62	\$ 607
100-17-32 Inspection	365,597.39	0.317%	\$ 418		\$ 418	\$ 47	\$ 466
100-17-41 Code Enforcement	142,840.34	0.124%	\$ 163		\$ 163	\$ 19	\$ 182
100-17-51 Traffic Engineering	149,607.98	0.130%	\$ 171		\$ 171	\$ 19	\$ 191
100-17-413 Environmental Programs	120,780.40	0.105%	\$ 138		\$ 138	\$ 16	\$ 154
100-18-21 Civil Engineering	695,256.16	0.603%	\$ 795		\$ 795	\$ 90	\$ 886
100-18-32 Street Repair	772,568.71	0.670%	\$ 884		\$ 884	\$ 100	\$ 984
100-18-34 Traffic Control	122,001.51	0.106%	\$ 140		\$ 140	\$ 16	\$ 155
100-18-42 Parks Maintenance	370,828.80	0.322%	\$ 424		\$ 424	\$ 48	\$ 472
100-18-43 School District Maintenance	92,749.56	0.080%	\$ 106		\$ 106	\$ 12	\$ 118
201-18-111 Street Lighing & Landscape Fund - Street Lighting	51,282.23	0.044%	\$ 59		\$ 59	\$ 7	\$ 65
201-18-112 Street Lighing & Landscape Fund - Arbolado Tract Lighting	543.61	0.000%	\$ 1		\$ 1	\$ 0	\$ 1
201-18-121 Street Lighing & Landscape Fund - Streetscape Maintenance	21,049.04	0.018%	\$ 24		\$ 24	\$ 3	\$ 27
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	41,898.36	0.036%	\$ 48		\$ 48	\$ 5	\$ 53
205-18-32 Streets, Highways & Sidewalks - Street Repair	2,301,708.01	1.996%	\$ 2,633		\$ 2,633	\$ 299	\$ 2,932
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	1,031,941.03	0.895%	\$ 1,180		\$ 1,180	\$ 134	\$ 1,314
210-15-203 Asset Forfeiture Fund - DOJ Regional	588,505.14	0.510%	\$ 673		\$ 673	\$ 76	\$ 750
211-15-302 Police Safety Grants Fund - State SLES Grant	180,007.01	0.156%	\$ 206		\$ 206	\$ 23	\$ 229
230-14-91 Prop. A Fund - Transportation	12,797.04	0.011%	\$ 15		\$ 15	\$ 2	\$ 16
231-18-21 Prop. C Fund - Civil Engineering	4,392,548.21	3.810%	\$ 5,024		\$ 5,024	\$ 570	\$ 5,595
232-18-91 AB 2766 Air Quality Fund - Transportation	116,307.21	0.101%	\$ 133		\$ 133	\$ 15	\$ 148
233-18-21 Measure R - Civil Engineering	70,572.57	0.061%	\$ 81		\$ 81	\$ 9	\$ 90
233-18-32 Measure R - Street Repair	1,443,529.78	1.252%	\$ 1,651		\$ 1,651	\$ 187	\$ 1,839
234-18-21 Measure M - Civil Engineering	21,454.62	0.019%	\$ 25		\$ 25	\$ 3	\$ 27
234-18-32 Measure M - Street Repair	163,889.46	0.142%	\$ 187		\$ 187	\$ 21	\$ 209
401-15-11 Capital Improvement Fund - Police Admin	1,500,828.53	1.302%	\$ 1,717		\$ 1,717	\$ 195	\$ 1,912
401-16-11 Capital Improvement Fund - Fire Admin	1,500,828.53	1.302%	\$ 1,717		\$ 1,717	\$ 195	\$ 1,912

100-12- Finance - Admin

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
401-18-21 Capital Improvement Fund - Civil Engineering	4,560,773.38	3.956%	\$ 5,217		\$ 5,217	\$ 592	\$ 5,809
401-18-32 Capital Improvement Fund - Street Repair	1,845,287.35	1.601%	\$ 2,111		\$ 2,111	\$ 240	\$ 2,350
403-0-0 Underground Assessment Districts	396,800.15	0.344%	\$ 454		\$ 454	\$ 52	\$ 505
501-18-211 Water Administration	23,818,133.48	20.659%	\$ 27,244		\$ 27,244	\$ 3,092	\$ 30,337
501-18-221 Water Source Of Supply	7,079,652.62	6.141%	\$ 8,098		\$ 8,098	\$ 919	\$ 9,017
501-18-231 Water Pumping	1,462,656.57	1.269%	\$ 1,673		\$ 1,673	\$ 190	\$ 1,863
501-18-241 Water Treatment	261,345.77	0.227%	\$ 299		\$ 299	\$ 34	\$ 333
501-18-251 Water Maintenance	1,490,138.21	1.293%	\$ 1,704		\$ 1,704	\$ 193	\$ 1,898
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,732,951.45	1.503%	\$ 1,982		\$ 1,982	\$ 225	\$ 2,207
503-18-321 Wastewater Fund - Sewer Maintenance	9,626,046.02	8.349%	\$ 11,011		\$ 11,011	\$ 1,250	\$ 12,260
510-18-411 Refuse Fund - Refuse Management	845,849.89	0.734%	\$ 968		\$ 968	\$ 110	\$ 1,077
520-18-511 Parking Fund - Street Meters & City Lots	1,894,489.91	1.643%	\$ 2,167		\$ 2,167	\$ 246	\$ 2,413
521-18-513 County Parking Lots Fund	96,553.92	0.084%	\$ 110		\$ 110	\$ 13	\$ 123
521-18-514 County Parking Lots Fund	245,387.68	0.213%	\$ 281		\$ 281	\$ 32	\$ 313
522-18-512 State Pier and Parking Lot Fund	1,741,403.40	1.510%	\$ 1,992		\$ 1,992	\$ 226	\$ 2,218
601-13-21 Insurance Reserve Fund - HR	1,581,721.52	1.372%	\$ 1,809		\$ 1,809	\$ 205	\$ 2,015
601-13-22 Liability	2,661,778.18	2.309%	\$ 3,045		\$ 3,045	\$ 346	\$ 3,390
601-13-23 Workers Compensation	9,069,195.89	7.866%	\$ 10,374		\$ 10,374	\$ 1,177	\$ 11,551
605-19-51 Information Systems Fund - Information Systems	725,293.56	0.629%	\$ 830		\$ 830	\$ 94	\$ 924
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	2,306,693.54	2.001%	\$ 2,638		\$ 2,638	\$ 299	\$ 2,938
610-18-621 Fleet Mgmt Fund - Fleet Replacement	853,926.63	0.741%	\$ 977		\$ 977	\$ 111	\$ 1,088
615-12-42 Building Maintenance & Operations Fund - Warehouse	9,170.71	0.008%	\$ 10		\$ 10	\$ 1	\$ 12
615-18-41 Building Maintenance & Operations Fund	63,619.89	0.055%	\$ 73		\$ 73	\$ 8	\$ 81
710-18-21 Special Assessment Redemption Fund - Civil Engineering	1,356,258.73	1.176%	\$ 1,551		\$ 1,551	\$ 176	\$ 1,727
801-12-11 Pension Trust Fund - City Council	75,650.06	0.066%	\$ 87		\$ 87	\$ 10	\$ 96
802-0-0 Special Deposits Fund	1,053,301.14	0.914%	\$ 1,205		\$ 1,205	\$ 137	\$ 1,342
804-0-0 PARS Investment Trust	381,810.70	0.331%	\$ 437		\$ 437	\$ 50	\$ 486
<b>Total</b>	<b>115,289,559.31</b>	<b>100.000%</b>	<b>\$131,873</b>	<b>\$-</b>	<b>\$131,873</b>	<b>\$ 14,709</b>	<b>\$146,582</b>

Allocation Basis:

Cash Balance

Source of Allocation:

FY18 Cash Balance

100-12- Finance - Admin

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Financial Reporting</b>							
100-11- City Council	388,275.49	0.356%	\$ 188		\$ 188		\$ 188
100-11- City Manager	2,177,462.58	1.995%	\$ 1,052		\$ 1,052		\$ 1,052
100-11- City Treasurer	36,413.83	0.033%	\$ 18		\$ 18		\$ 18
100-11- City Clerk	677,641.33	0.621%	\$ 328		\$ 328		\$ 328
100-11- City Attorney	1,143,977.95	1.048%	\$ 553		\$ 553		\$ 553
100-12- Finance - Admin	1,046,974.17	0.959%	\$ 506		\$ 506		\$ 506
100-12- Finance - Accounting	698,642.20	0.640%	\$ 338		\$ 338	\$ 40	\$ 377
100-12- Finance - Revenue	991,957.51	0.909%	\$ 479		\$ 479	\$ 56	\$ 536
100-12- Finance - Purchasing	444,914.22	0.408%	\$ 215		\$ 215	\$ 25	\$ 240
100-19- GIS	326,964.19	0.300%	\$ 158		\$ 158	\$ 19	\$ 177
100-13- HR	1,128,224.46	1.034%	\$ 545		\$ 545	\$ 64	\$ 609
100-14- Parks & Rec Admin	2,923,028.18	2.678%	\$ 1,413		\$ 1,413	\$ 166	\$ 1,579
100-15- Police Admin	6,409,344.07	5.872%	\$ 3,098		\$ 3,098	\$ 364	\$ 3,461
100-16- Fire Admin	2,452,728.63	2.247%	\$ 1,185		\$ 1,185	\$ 139	\$ 1,325
100-17- Community Development Admin	706,829.69	0.648%	\$ 342		\$ 342	\$ 40	\$ 382
100-18- Public Works Admin	1,174,339.23	1.076%	\$ 568		\$ 568	\$ 67	\$ 634
100-14-21 Recreation Services	1,081,681.57	0.991%	\$ 523		\$ 523	\$ 61	\$ 584
100-14-24 Teen Drop In Center	101,055.70	0.093%	\$ 49		\$ 49	\$ 6	\$ 55
100-14-25 Special Activity Classes	390,445.20	0.358%	\$ 189		\$ 189	\$ 22	\$ 211
100-14-26 Special Events	374,464.10	0.343%	\$ 181		\$ 181	\$ 21	\$ 202
100-14-27 Tennis Operations	142,970.44	0.131%	\$ 69		\$ 69	\$ 8	\$ 77
100-14-28 Facility & Parks Reservations	328,219.48	0.301%	\$ 159		\$ 159	\$ 19	\$ 177
100-14-31 Cultural Arts	426,234.27	0.391%	\$ 206		\$ 206	\$ 24	\$ 230
100-14-34 Art Classes	287,950.57	0.264%	\$ 139		\$ 139	\$ 16	\$ 156
100-14-36 Concerts In The Park	112,900.39	0.103%	\$ 55		\$ 55	\$ 6	\$ 61
100-14-41 Sports Leagues & Tournaments	381,142.18	0.349%	\$ 184		\$ 184	\$ 22	\$ 206
100-14-42 Sports Classes	442,703.32	0.406%	\$ 214		\$ 214	\$ 25	\$ 239
100-14-43 Swimming Activities	521,799.23	0.478%	\$ 252		\$ 252	\$ 30	\$ 282
100-14-44 Sports & Aquatics Admin	196,355.18	0.180%	\$ 95		\$ 95	\$ 11	\$ 106
100-14-51 Volunteers	185,852.14	0.170%	\$ 90		\$ 90	\$ 11	\$ 100
100-14-61 Older Adult Activities	151,208.10	0.139%	\$ 73		\$ 73	\$ 9	\$ 82
100-14-62 Senior Services	408,276.12	0.374%	\$ 197		\$ 197	\$ 23	\$ 220
100-15-21 Patrol	9,320,743.01	8.540%	\$ 4,505		\$ 4,505	\$ 529	\$ 5,034
100-15-31 Investigations	2,820,003.63	2.584%	\$ 1,363		\$ 1,363	\$ 160	\$ 1,523
100-15-32 School Resource Officer	12,236.88	0.011%	\$ 6		\$ 6	\$ 1	\$ 7
100-15-41 Technical Support Services	1,423,636.19	1.304%	\$ 688		\$ 688	\$ 81	\$ 769
100-15-42 Communications	1,402,773.35	1.285%	\$ 678		\$ 678	\$ 80	\$ 758
100-15-51 Crime Prevention	599,201.41	0.549%	\$ 290		\$ 290	\$ 34	\$ 324

100-12- Finance - Admin

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-15-61 Traffic Safety	2,139,304.57	1.960%	\$ 1,034		\$ 1,034	\$ 121	\$ 1,155
100-15-71 Jail Operations	669,593.43	0.613%	\$ 324		\$ 324	\$ 38	\$ 362
100-15-81 Parking Enforcement	1,893,167.19	1.735%	\$ 915		\$ 915	\$ 107	\$ 1,022
100-15-91 Animal Control	236,162.51	0.216%	\$ 114		\$ 114	\$ 13	\$ 128
100-16-21 Prevention	698,214.50	0.640%	\$ 337		\$ 337	\$ 40	\$ 377
100-16-23 Arson Investigation	4,364.20	0.004%	\$ 2		\$ 2	\$ 0	\$ 2
100-16-31 Suppression	6,942,264.65	6.361%	\$ 3,355		\$ 3,355	\$ 394	\$ 3,749
100-16-41 Paramedics	1,951,474.34	1.788%	\$ 943		\$ 943	\$ 111	\$ 1,054
100-16-51 Special Services	349,809.81	0.321%	\$ 169		\$ 169	\$ 20	\$ 189
100-16-52 Emergency Preparedness	36,150.89	0.033%	\$ 17		\$ 17	\$ 2	\$ 20
100-16-53 Fire Reserves	77,285.61	0.071%	\$ 37		\$ 37	\$ 4	\$ 42
100-16-54 CERT (Community Emergency Response Team)	6,787.71	0.006%	\$ 3		\$ 3	\$ 0	\$ 4
100-16-55 Communications	36,400.50	0.033%	\$ 18		\$ 18	\$ 2	\$ 20
100-16-56 Public Education	11,371.54	0.010%	\$ 5		\$ 5	\$ 1	\$ 6
100-17-21 Current Planning	564,839.15	0.518%	\$ 273		\$ 273	\$ 32	\$ 305
100-17-22 Advance Planning	481,414.72	0.441%	\$ 233		\$ 233	\$ 27	\$ 260
100-17-31 Plan Check	1,280,487.20	1.173%	\$ 619		\$ 619	\$ 73	\$ 692
100-17-32 Inspection	1,040,012.53	0.953%	\$ 503		\$ 503	\$ 59	\$ 562
100-17-41 Code Enforcement	399,374.51	0.366%	\$ 193		\$ 193	\$ 23	\$ 216
100-17-51 Traffic Engineering	338,851.87	0.310%	\$ 164		\$ 164	\$ 19	\$ 183
100-17-413 Environmental Programs	166,609.86	0.153%	\$ 81		\$ 81	\$ 9	\$ 90
100-18-21 Civil Engineering	1,632,711.03	1.496%	\$ 789		\$ 789	\$ 93	\$ 882
100-18-32 Street Repair	1,858,362.71	1.703%	\$ 898		\$ 898	\$ 105	\$ 1,004
100-18-34 Traffic Control	279,819.00	0.256%	\$ 135		\$ 135	\$ 16	\$ 151
100-18-42 Parks Maintenance	922,571.49	0.845%	\$ 446		\$ 446	\$ 52	\$ 498
100-18-43 School District Maintenance	284,441.81	0.261%	\$ 137		\$ 137	\$ 16	\$ 154
100-18-51 Electrical Maintenance	18,814.41	0.017%	\$ 9		\$ 9	\$ 1	\$ 10
201-18-111 Street Lighting & Landscape Fund - Street Lighting	406,436.94	0.372%	\$ 196		\$ 196	\$ 23	\$ 219
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	2,003.43	0.002%	\$ 1		\$ 1	\$ 0	\$ 1
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	184,479.13	0.169%	\$ 89		\$ 89	\$ 10	\$ 100
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	59,229.47	0.054%	\$ 29		\$ 29	\$ 3	\$ 32
205-18-32 Streets, Highways & Sidewalks - Street Repair	1,665,054.50	1.526%	\$ 805		\$ 805	\$ 94	\$ 899
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	229,511.16	0.210%	\$ 111		\$ 111	\$ 13	\$ 124
210-15-203 Asset Forfeiture Fund - DOJ Regional	197,461.72	0.181%	\$ 95		\$ 95	\$ 11	\$ 107
211-15-302 Police Safety Grants Fund - State SLES Grant	60,365.78	0.055%	\$ 29		\$ 29	\$ 3	\$ 33
230-14-91 Prop. A Fund - Transportation	878,115.72	0.805%	\$ 424		\$ 424	\$ 50	\$ 474
231-18-21 Prop. C Fund - Civil Engineering	691,126.98	0.633%	\$ 334		\$ 334	\$ 39	\$ 373
231-18-34 Prop. C Fund - Traffic Control	40,801.25	0.037%	\$ 20		\$ 20	\$ 2	\$ 22
232-18-91 AB 2766 Air Quality Fund - Transportation	20,088.65	0.018%	\$ 10		\$ 10	\$ 1	\$ 11
233-18-21 Measure R - Civil Engineering	8,085.86	0.007%	\$ 4		\$ 4	\$ 0	\$ 4
233-18-32 Measure R - Street Repair	510,376.47	0.468%	\$ 247		\$ 247	\$ 29	\$ 276

100-12- Finance - Admin

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
401-11-21 Capital Improvement Fund - City Manager	22.02	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
401-12-11 Capital Improvement Fund - City Council	2,388.76	0.002%	\$ 1		\$ 1	\$ 0	\$ 1
401-14-11 Capital Improvement Fund - Parks & Rec Admin	22,411.53	0.021%	\$ 11		\$ 11	\$ 1	\$ 12
401-15-11 Capital Improvement Fund - Police Admin	384,186.26	0.352%	\$ 186		\$ 186	\$ 22	\$ 207
401-16-11 Capital Improvement Fund - Fire Admin	384,186.26	0.352%	\$ 186		\$ 186	\$ 22	\$ 207
401-18-21 Capital Improvement Fund - Civil Engineering	375,003.17	0.344%	\$ 181		\$ 181	\$ 21	\$ 203
401-18-32 Capital Improvement Fund - Street Repair	309,641.34	0.284%	\$ 150		\$ 150	\$ 18	\$ 167
403-0-0 Underground Assessment Districts	403,265.23	0.369%	\$ 195		\$ 195	\$ 23	\$ 218
501-18-211 Water Administration	3,026,211.89	2.773%	\$ 1,463		\$ 1,463	\$ 172	\$ 1,634
501-18-221 Water Source Of Supply	6,605,706.21	6.052%	\$ 3,193		\$ 3,193	\$ 375	\$ 3,567
501-18-231 Water Pumping	818,722.70	0.750%	\$ 396		\$ 396	\$ 46	\$ 442
501-18-241 Water Treatment	48,447.08	0.044%	\$ 23		\$ 23	\$ 3	\$ 26
501-18-251 Water Maintenance	1,287,025.51	1.179%	\$ 622		\$ 622	\$ 73	\$ 695
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,502,048.35	1.376%	\$ 726		\$ 726	\$ 85	\$ 811
503-18-321 Wastewater Fund - Sewer Maintenance	1,883,912.68	1.726%	\$ 910		\$ 910	\$ 107	\$ 1,017
510-18-411 Refuse Fund - Refuse Management	437,913.07	0.401%	\$ 212		\$ 212	\$ 25	\$ 236
520-18-511 Parking Fund - Street Meters & City Lots	2,654,997.52	2.433%	\$ 1,283		\$ 1,283	\$ 151	\$ 1,434
521-18-513 County Parking Lots Fund	155,082.68	0.142%	\$ 75		\$ 75	\$ 9	\$ 84
521-18-514 County Parking Lots Fund	397,926.82	0.365%	\$ 192		\$ 192	\$ 23	\$ 215
522-18-512 State Pier and Parking Lot Fund	1,567,384.24	1.436%	\$ 758		\$ 758	\$ 89	\$ 846
601-13-21 Insurance Reserve Fund - HR	692,946.50	0.635%	\$ 335		\$ 335	\$ 39	\$ 374
601-13-22 Liability	1,827,224.27	1.674%	\$ 883		\$ 883	\$ 104	\$ 987
601-13-23 Workers Compensation	4,785,264.05	4.384%	\$ 2,313		\$ 2,313	\$ 272	\$ 2,584
605-19-51 Information Systems Fund - Information Systems	2,204,428.18	2.020%	\$ 1,065		\$ 1,065	\$ 125	\$ 1,190
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	964,201.19	0.883%	\$ 466		\$ 466	\$ 55	\$ 521
610-18-621 Fleet Mgmt Fund - Fleet Replacement	498,344.07	0.457%	\$ 241		\$ 241	\$ 28	\$ 269
615-12-42 Building Maintenance & Operations Fund - Warehouse	210,493.59	0.193%	\$ 102		\$ 102	\$ 12	\$ 114
615-18-41 Building Maintenance & Operations Fund	1,424,707.08	1.305%	\$ 689		\$ 689	\$ 81	\$ 769
710-18-21 Special Assessment Redemption Fund - Civil Engineering	922,519.01	0.845%	\$ 446		\$ 446	\$ 52	\$ 498
801-12-11 Pension Trust Fund - City Council	234,845.51	0.215%	\$ 113		\$ 113	\$ 13	\$ 127
<b>Total</b>	<b>109,144,825.76</b>	<b>100.000%</b>	<b>\$ 52,749</b>	<b>\$-</b>	<b>\$ 52,749</b>	<b>\$ 5,884</b>	<b>\$ 58,633</b>

Allocation Basis:

Actual Expenditures

Source of Allocation:

FY18 Actual Expenditures



100-12- Finance - Admin

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>General Ledger</b>							
100-11- City Council	388,275.49	0.356%	\$ 188		\$ 188		\$ 188
100-11- City Manager	2,177,462.58	1.995%	\$ 1,052		\$ 1,052		\$ 1,052
100-11- City Treasurer	36,413.83	0.033%	\$ 18		\$ 18		\$ 18
100-11- City Clerk	677,641.33	0.621%	\$ 328		\$ 328		\$ 328
100-11- City Attorney	1,143,977.95	1.048%	\$ 553		\$ 553		\$ 553
100-12- Finance - Admin	1,046,974.17	0.959%	\$ 506		\$ 506		\$ 506
100-12- Finance - Accounting	698,642.20	0.640%	\$ 338		\$ 338	\$ 40	\$ 377
100-12- Finance - Revenue	991,957.51	0.909%	\$ 479		\$ 479	\$ 56	\$ 536
100-12- Finance - Purchasing	444,914.22	0.408%	\$ 215		\$ 215	\$ 25	\$ 240
100-19- GIS	326,964.19	0.300%	\$ 158		\$ 158	\$ 19	\$ 177
100-13- HR	1,128,224.46	1.034%	\$ 545		\$ 545	\$ 64	\$ 609
100-14- Parks & Rec Admin	2,923,028.18	2.678%	\$ 1,413		\$ 1,413	\$ 166	\$ 1,579
100-15- Police Admin	6,409,344.07	5.872%	\$ 3,098		\$ 3,098	\$ 364	\$ 3,461
100-16- Fire Admin	2,452,728.63	2.247%	\$ 1,185		\$ 1,185	\$ 139	\$ 1,325
100-17- Community Development Admin	706,829.69	0.648%	\$ 342		\$ 342	\$ 40	\$ 382
100-18- Public Works Admin	1,174,339.23	1.076%	\$ 568		\$ 568	\$ 67	\$ 634
100-14-21 Recreation Services	1,081,681.57	0.991%	\$ 523		\$ 523	\$ 61	\$ 584
100-14-24 Teen Drop In Center	101,055.70	0.093%	\$ 49		\$ 49	\$ 6	\$ 55
100-14-25 Special Activity Classes	390,445.20	0.358%	\$ 189		\$ 189	\$ 22	\$ 211
100-14-26 Special Events	374,464.10	0.343%	\$ 181		\$ 181	\$ 21	\$ 202
100-14-27 Tennis Operations	142,970.44	0.131%	\$ 69		\$ 69	\$ 8	\$ 77
100-14-28 Facility & Parks Reservations	328,219.48	0.301%	\$ 159		\$ 159	\$ 19	\$ 177
100-14-31 Cultural Arts	426,234.27	0.391%	\$ 206		\$ 206	\$ 24	\$ 230
100-14-34 Art Classes	287,950.57	0.264%	\$ 139		\$ 139	\$ 16	\$ 156
100-14-36 Concerts In The Park	112,900.39	0.103%	\$ 55		\$ 55	\$ 6	\$ 61
100-14-41 Sports Leagues & Tournaments	381,142.18	0.349%	\$ 184		\$ 184	\$ 22	\$ 206
100-14-42 Sports Classes	442,703.32	0.406%	\$ 214		\$ 214	\$ 25	\$ 239
100-14-43 Swimming Activities	521,799.23	0.478%	\$ 252		\$ 252	\$ 30	\$ 282
100-14-44 Sports & Aquatics Admin	196,355.18	0.180%	\$ 95		\$ 95	\$ 11	\$ 106
100-14-51 Volunteers	185,852.14	0.170%	\$ 90		\$ 90	\$ 11	\$ 100
100-14-61 Older Adult Activities	151,208.10	0.139%	\$ 73		\$ 73	\$ 9	\$ 82
100-14-62 Senior Services	408,276.12	0.374%	\$ 197		\$ 197	\$ 23	\$ 220
100-15-21 Patrol	9,320,743.01	8.540%	\$ 4,505		\$ 4,505	\$ 529	\$ 5,034
100-15-31 Investigations	2,820,003.63	2.584%	\$ 1,363		\$ 1,363	\$ 160	\$ 1,523
100-15-32 School Resource Officer	12,236.88	0.011%	\$ 6		\$ 6	\$ 1	\$ 7
100-15-41 Technical Support Services	1,423,636.19	1.304%	\$ 688		\$ 688	\$ 81	\$ 769
100-15-42 Communications	1,402,773.35	1.285%	\$ 678		\$ 678	\$ 80	\$ 758
100-15-51 Crime Prevention	599,201.41	0.549%	\$ 290		\$ 290	\$ 34	\$ 324

100-12- Finance - Admin

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-15-61 Traffic Safety	2,139,304.57	1.960%	\$ 1,034		\$ 1,034	\$ 121	\$ 1,155
100-15-71 Jail Operations	669,593.43	0.613%	\$ 324		\$ 324	\$ 38	\$ 362
100-15-81 Parking Enforcement	1,893,167.19	1.735%	\$ 915		\$ 915	\$ 107	\$ 1,022
100-15-91 Animal Control	236,162.51	0.216%	\$ 114		\$ 114	\$ 13	\$ 128
100-16-21 Prevention	698,214.50	0.640%	\$ 337		\$ 337	\$ 40	\$ 377
100-16-23 Arson Investigation	4,364.20	0.004%	\$ 2		\$ 2	\$ 0	\$ 2
100-16-31 Suppression	6,942,264.65	6.361%	\$ 3,355		\$ 3,355	\$ 394	\$ 3,749
100-16-41 Paramedics	1,951,474.34	1.788%	\$ 943		\$ 943	\$ 111	\$ 1,054
100-16-51 Special Services	349,809.81	0.321%	\$ 169		\$ 169	\$ 20	\$ 189
100-16-52 Emergency Preparedness	36,150.89	0.033%	\$ 17		\$ 17	\$ 2	\$ 20
100-16-53 Fire Reserves	77,285.61	0.071%	\$ 37		\$ 37	\$ 4	\$ 42
100-16-54 CERT (Community Emergency Response Team)	6,787.71	0.006%	\$ 3		\$ 3	\$ 0	\$ 4
100-16-55 Communications	36,400.50	0.033%	\$ 18		\$ 18	\$ 2	\$ 20
100-16-56 Public Education	11,371.54	0.010%	\$ 5		\$ 5	\$ 1	\$ 6
100-17-21 Current Planning	564,839.15	0.518%	\$ 273		\$ 273	\$ 32	\$ 305
100-17-22 Advance Planning	481,414.72	0.441%	\$ 233		\$ 233	\$ 27	\$ 260
100-17-31 Plan Check	1,280,487.20	1.173%	\$ 619		\$ 619	\$ 73	\$ 692
100-17-32 Inspection	1,040,012.53	0.953%	\$ 503		\$ 503	\$ 59	\$ 562
100-17-41 Code Enforcement	399,374.51	0.366%	\$ 193		\$ 193	\$ 23	\$ 216
100-17-51 Traffic Engineering	338,851.87	0.310%	\$ 164		\$ 164	\$ 19	\$ 183
100-17-413 Environmental Programs	166,609.86	0.153%	\$ 81		\$ 81	\$ 9	\$ 90
100-18-21 Civil Engineering	1,632,711.03	1.496%	\$ 789		\$ 789	\$ 93	\$ 882
100-18-32 Street Repair	1,858,362.71	1.703%	\$ 898		\$ 898	\$ 105	\$ 1,004
100-18-34 Traffic Control	279,819.00	0.256%	\$ 135		\$ 135	\$ 16	\$ 151
100-18-42 Parks Maintenance	922,571.49	0.845%	\$ 446		\$ 446	\$ 52	\$ 498
100-18-43 School District Maintenance	284,441.81	0.261%	\$ 137		\$ 137	\$ 16	\$ 154
100-18-51 Electrical Maintenance	18,814.41	0.017%	\$ 9		\$ 9	\$ 1	\$ 10
201-18-111 Street Lighting & Landscape Fund - Street Lighting	406,436.94	0.372%	\$ 196		\$ 196	\$ 23	\$ 219
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	2,003.43	0.002%	\$ 1		\$ 1	\$ 0	\$ 1
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	184,479.13	0.169%	\$ 89		\$ 89	\$ 10	\$ 100
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	59,229.47	0.054%	\$ 29		\$ 29	\$ 3	\$ 32
205-18-32 Streets, Highways & Sidewalks - Street Repair	1,665,054.50	1.526%	\$ 805		\$ 805	\$ 94	\$ 899
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	229,511.16	0.210%	\$ 111		\$ 111	\$ 13	\$ 124
210-15-203 Asset Forfeiture Fund - DOJ Regional	197,461.72	0.181%	\$ 95		\$ 95	\$ 11	\$ 107
211-15-302 Police Safety Grants Fund - State SLES Grant	60,365.78	0.055%	\$ 29		\$ 29	\$ 3	\$ 33
230-14-91 Prop. A Fund - Transportation	878,115.72	0.805%	\$ 424		\$ 424	\$ 50	\$ 474
231-18-21 Prop. C Fund - Civil Engineering	691,126.98	0.633%	\$ 334		\$ 334	\$ 39	\$ 373
231-18-34 Prop. C Fund - Traffic Control	40,801.25	0.037%	\$ 20		\$ 20	\$ 2	\$ 22
232-18-91 AB 2766 Air Quality Fund - Transportation	20,088.65	0.018%	\$ 10		\$ 10	\$ 1	\$ 11
233-18-21 Measure R - Civil Engineering	8,085.86	0.007%	\$ 4		\$ 4	\$ 0	\$ 4
233-18-32 Measure R - Street Repair	510,376.47	0.468%	\$ 247		\$ 247	\$ 29	\$ 276

100-12- Finance - Admin

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
401-11-21 Capital Improvement Fund - City Manager	22.02	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
401-12-11 Capital Improvement Fund - City Council	2,388.76	0.002%	\$ 1		\$ 1	\$ 0	\$ 1
401-14-11 Capital Improvement Fund - Parks & Rec Admin	22,411.53	0.021%	\$ 11		\$ 11	\$ 1	\$ 12
401-15-11 Capital Improvement Fund - Police Admin	384,186.26	0.352%	\$ 186		\$ 186	\$ 22	\$ 207
401-16-11 Capital Improvement Fund - Fire Admin	384,186.26	0.352%	\$ 186		\$ 186	\$ 22	\$ 207
401-18-21 Capital Improvement Fund - Civil Engineering	375,003.17	0.344%	\$ 181		\$ 181	\$ 21	\$ 203
401-18-32 Capital Improvement Fund - Street Repair	309,641.34	0.284%	\$ 150		\$ 150	\$ 18	\$ 167
403-0-0 Underground Assessment Districts	403,265.23	0.369%	\$ 195		\$ 195	\$ 23	\$ 218
501-18-211 Water Administration	3,026,211.89	2.773%	\$ 1,463		\$ 1,463	\$ 172	\$ 1,634
501-18-221 Water Source Of Supply	6,605,706.21	6.052%	\$ 3,193		\$ 3,193	\$ 375	\$ 3,567
501-18-231 Water Pumping	818,722.70	0.750%	\$ 396		\$ 396	\$ 46	\$ 442
501-18-241 Water Treatment	48,447.08	0.044%	\$ 23		\$ 23	\$ 3	\$ 26
501-18-251 Water Maintenance	1,287,025.51	1.179%	\$ 622		\$ 622	\$ 73	\$ 695
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,502,048.35	1.376%	\$ 726		\$ 726	\$ 85	\$ 811
503-18-321 Wastewater Fund - Sewer Maintenance	1,883,912.68	1.726%	\$ 910		\$ 910	\$ 107	\$ 1,017
510-18-411 Refuse Fund - Refuse Management	437,913.07	0.401%	\$ 212		\$ 212	\$ 25	\$ 236
520-18-511 Parking Fund - Street Meters & City Lots	2,654,997.52	2.433%	\$ 1,283		\$ 1,283	\$ 151	\$ 1,434
521-18-513 County Parking Lots Fund	155,082.68	0.142%	\$ 75		\$ 75	\$ 9	\$ 84
521-18-514 County Parking Lots Fund	397,926.82	0.365%	\$ 192		\$ 192	\$ 23	\$ 215
522-18-512 State Pier and Parking Lot Fund	1,567,384.24	1.436%	\$ 758		\$ 758	\$ 89	\$ 846
601-13-21 Insurance Reserve Fund - HR	692,946.50	0.635%	\$ 335		\$ 335	\$ 39	\$ 374
601-13-22 Liability	1,827,224.27	1.674%	\$ 883		\$ 883	\$ 104	\$ 987
601-13-23 Workers Compensation	4,785,264.05	4.384%	\$ 2,313		\$ 2,313	\$ 272	\$ 2,584
605-19-51 Information Systems Fund - Information Systems	2,204,428.18	2.020%	\$ 1,065		\$ 1,065	\$ 125	\$ 1,190
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	964,201.19	0.883%	\$ 466		\$ 466	\$ 55	\$ 521
610-18-621 Fleet Mgmt Fund - Fleet Replacement	498,344.07	0.457%	\$ 241		\$ 241	\$ 28	\$ 269
615-12-42 Building Maintenance & Operations Fund - Warehouse	210,493.59	0.193%	\$ 102		\$ 102	\$ 12	\$ 114
615-18-41 Building Maintenance & Operations Fund	1,424,707.08	1.305%	\$ 689		\$ 689	\$ 81	\$ 769
710-18-21 Special Assessment Redemption Fund - Civil Engineering	922,519.01	0.845%	\$ 446		\$ 446	\$ 52	\$ 498
801-12-11 Pension Trust Fund - City Council	234,845.51	0.215%	\$ 113		\$ 113	\$ 13	\$ 127
<b>Total</b>	<b>109,144,825.76</b>	<b>100.000%</b>	<b>\$ 52,749</b>	<b>\$-</b>	<b>\$ 52,749</b>	<b>\$ 5,884</b>	<b>\$ 58,633</b>

Allocation Basis:

Actual Expenditures

Source of Allocation:

FY18 Actual Expenditures

**ALLOCATION SUMMARY**

**100-12- Finance - Admin**

	<u>Citywide Support</u>	<u>Finance Dept Support</u>	<u>Budget Support</u>	<u>Cash Management</u>
100-11- City Council	\$ 1,233	\$ -	\$ 1,661	\$ 592
100-11- City Manager	\$ 3,330	\$ -	\$ 4,489	\$ 539
100-11- City Treasurer	\$ 114	\$ -	\$ 153	\$ 17
100-11- City Clerk	\$ 1,986	\$ -	\$ 2,676	\$ 333
100-11- City Attorney	\$ 2,499	\$ -	\$ 3,369	\$ 369
100-12- Finance - Admin	\$ 2,828	\$ 59,079	\$ 3,811	\$ 432
100-12- Finance - Accounting	\$ 2,040	\$ 66,924	\$ 2,750	\$ 304
100-12- Finance - Revenue	\$ 3,257	\$ 117,117	\$ 4,390	\$ 473
100-12- Finance - Purchasing	\$ 1,256	\$ 50,193	\$ 1,693	\$ 181
100-19- GIS	\$ 923	\$ -	\$ 1,243	\$ 135
100-13- HR	\$ 3,487	\$ -	\$ 4,700	\$ 538
100-14- Parks & Rec Admin	\$ 8,328	\$ -	\$ 11,225	\$ 1,217
100-15- Police Admin	\$ 18,266	\$ -	\$ 24,620	\$ 2,648
100-16- Fire Admin	\$ 8,631	\$ -	\$ 11,633	\$ 1,262
100-17- Community Development Admin	\$ 2,336	\$ -	\$ 3,149	\$ 493
100-18- Public Works Admin	\$ 3,611	\$ -	\$ 4,867	\$ 516
100-14-21 Recreation Services	\$ 3,242	\$ -	\$ 4,370	\$ 465
100-14-24 Teen Drop In Center	\$ 516	\$ -	\$ 695	\$ 75
100-14-25 Special Activity Classes	\$ 395	\$ -	\$ 533	\$ 58
100-14-26 Special Events	\$ 1,415	\$ -	\$ 1,907	\$ 200
100-14-27 Tennis Operations	\$ 1,103	\$ -	\$ 1,487	\$ 160
100-14-28 Facility & Parks Reservations	\$ 1,253	\$ -	\$ 1,688	\$ 178
100-14-31 Cultural Arts	\$ 1,437	\$ -	\$ 1,937	\$ 207
100-14-34 Art Classes	\$ 807	\$ -	\$ 1,087	\$ 105
100-14-36 Concerts In The Park	\$ 311	\$ -	\$ 419	\$ 29
100-14-41 Sports Leagues & Tournaments	\$ 604	\$ -	\$ 814	\$ 88
100-14-42 Sports Classes	\$ 1,528	\$ -	\$ 2,059	\$ 223
100-14-43 Swimming Activities	\$ 1,566	\$ -	\$ 2,111	\$ 225
100-14-44 Sports & Aquatics Admin	\$ 553	\$ -	\$ 746	\$ 80

**ALLOCATION SUMMARY**

**100-12- Finance - Admin**

	<u>Citywide Support</u>	<u>Finance Dept Support</u>	<u>Budget Support</u>	<u>Cash Management</u>
100-14-51 Volunteers	\$ 566	\$ -	\$ 762	\$ 81
100-14-61 Older Adult Activities	\$ 444	\$ -	\$ 599	\$ 63
100-14-62 Senior Services	\$ 1,162	\$ -	\$ 1,566	\$ 156
100-15-21 Patrol	\$ 28,568	\$ -	\$ 38,504	\$ 3,979
100-15-31 Investigations	\$ 8,118	\$ -	\$ 10,942	\$ 1,148
100-15-32 School Resource Officer	\$ 89	\$ -	\$ 120	\$ 13
100-15-41 Technical Support Services	\$ 4,555	\$ -	\$ 6,139	\$ 1,066
100-15-42 Communications	\$ 4,167	\$ -	\$ 5,616	\$ 621
100-15-51 Crime Prevention	\$ 1,709	\$ -	\$ 2,304	\$ 242
100-15-61 Traffic Safety	\$ 6,690	\$ -	\$ 9,017	\$ 946
100-15-71 Jail Operations	\$ 2,064	\$ -	\$ 2,782	\$ 296
100-15-81 Parking Enforcement	\$ 5,928	\$ -	\$ 7,990	\$ 846
100-15-91 Animal Control	\$ 882	\$ -	\$ 1,189	\$ 124
100-16-21 Prevention	\$ 2,390	\$ -	\$ 3,221	\$ 343
100-16-23 Arson Investiation	\$ 96	\$ -	\$ 130	\$ 15
100-16-31 Suppression	\$ 20,967	\$ -	\$ 28,260	\$ 2,989
100-16-41 Paramedics	\$ 6,746	\$ -	\$ 9,092	\$ 981
100-16-51 Special Services	\$ 935	\$ -	\$ 1,260	\$ 133
100-16-52 Emergency Preparedness	\$ 321	\$ -	\$ 432	\$ 53
100-16-53 Fire Reserves	\$ -	\$ -	\$ -	\$ -
100-16-54 CERT (Community Emergency Response Team)	\$ 74	\$ -	\$ 100	\$ 11
100-16-55 Communications	\$ 136	\$ -	\$ 183	\$ 76
100-16-56 Public Education	\$ 74	\$ -	\$ 99	\$ 13
100-17-21 Current Planning	\$ 3,613	\$ -	\$ 4,870	\$ 540
100-17-22 Advance Planning	\$ -	\$ -	\$ -	\$ -
100-17-31 Plan Check	\$ 4,048	\$ -	\$ 5,456	\$ 607
100-17-32 Inspection	\$ 3,278	\$ -	\$ 4,418	\$ 466
100-17-41 Code Enforcement	\$ 1,287	\$ -	\$ 1,735	\$ 182
100-17-51 Traffic Engineering	\$ 1,205	\$ -	\$ 1,625	\$ 191

**ALLOCATION SUMMARY**

**100-12- Finance - Admin**

	<u>Citywide Support</u>	<u>Finance Dept Support</u>	<u>Budget Support</u>	<u>Cash Management</u>
100-17-413 Environmental Programs	\$ 1,827	\$ -	\$ 2,462	\$ 154
100-18-21 Civil Engineering	\$ 6,088	\$ -	\$ 8,206	\$ 886
100-18-32 Street Repair	\$ 6,744	\$ -	\$ 9,090	\$ 984
100-18-34 Traffic Control	\$ 1,085	\$ -	\$ 1,462	\$ 155
100-18-42 Parks Maintenance	\$ 3,324	\$ -	\$ 4,481	\$ 472
100-18-43 School District Maintenance	\$ 657	\$ -	\$ 885	\$ 118
100-18-51 Electrical Maintenance	\$ -	\$ -	\$ -	\$ -
201-18-111 Street Lighting & Landscape Fund - Street Lighting	\$ 1,144	\$ -	\$ 1,542	\$ 65
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	\$ 13	\$ -	\$ 17	\$ 1
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	\$ 374	\$ -	\$ 505	\$ 27
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	\$ 224	\$ -	\$ 302	\$ 53
205-18-32 Streets, Highways & Sidewalks - Street Repair	\$ 1,400	\$ -	\$ 1,887	\$ 2,932
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	\$ 840	\$ -	\$ 1,132	\$ 1,314
210-15-203 Asset Forfeiture Fund - DOJ Regional	\$ 430	\$ -	\$ 580	\$ 750
211-15-302 Police Safety Grants Fund - State SLES Grant	\$ 392	\$ -	\$ 528	\$ 229
230-14-91 Prop. A Fund - Transportation	\$ 2,826	\$ -	\$ 3,809	\$ 16
231-18-21 Prop. C Fund - Civil Engineering	\$ 1,291	\$ -	\$ 1,740	\$ 5,595
231-18-34 Prop. C Fund - Traffic Control	\$ -	\$ -	\$ -	\$ -
232-18-91 AB 2766 Air Quality Fund - Transportation	\$ 6	\$ -	\$ 8	\$ 148
233-18-21 Measure R - Civil Engineering	\$ 112	\$ -	\$ 151	\$ 90
233-18-32 Measure R - Street Repair	\$ 952	\$ -	\$ 1,283	\$ 1,839
234-18-21 Measure M - Civil Engineering	\$ 104	\$ -	\$ 140	\$ 27
234-18-32 Measure M - Street Repair	\$ 1,344	\$ -	\$ 1,812	\$ 209
401-11-21 Capital Improvement Fund - City Manager	\$ -	\$ -	\$ -	\$ -
401-12-11 Capital Improvement Fund - City Council	\$ -	\$ -	\$ -	\$ -
401-14-11 Capital Improvement Fund - Parks & Rec Admin	\$ 3,080	\$ -	\$ 4,152	\$ -
401-15-11 Capital Improvement Fund - Police Admin	\$ 1,081	\$ -	\$ 1,458	\$ 1,912
401-16-11 Capital Improvement Fund - Fire Admin	\$ 1,081	\$ -	\$ 1,458	\$ 1,912
401-18-21 Capital Improvement Fund - Civil Engineering	\$ 4,228	\$ -	\$ 5,699	\$ 5,809

**ALLOCATION SUMMARY**

**100-12- Finance - Admin**

	<u>Citywide Support</u>	<u>Finance Dept Support</u>	<u>Budget Support</u>	<u>Cash Management</u>
401-18-32 Capital Improvement Fund - Street Repair	\$ 700	\$ -	\$ 944	\$ 2,350
403-0-0 Underground Assessment Districts	\$ -	\$ -	\$ -	\$ 505
501-18-211 Water Administration	\$ 10,804	\$ -	\$ 14,561	\$ 30,337
501-18-221 Water Source Of Supply	\$ 18,244	\$ -	\$ 24,589	\$ 9,017
501-18-231 Water Pumping	\$ 3,659	\$ -	\$ 4,932	\$ 1,863
501-18-241 Water Treatment	\$ 831	\$ -	\$ 1,120	\$ 333
501-18-251 Water Maintenance	\$ 4,432	\$ -	\$ 5,974	\$ 1,898
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 4,590	\$ -	\$ 6,186	\$ 2,207
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 14,178	\$ -	\$ 19,110	\$ 12,260
510-18-411 Refuse Fund - Refuse Management	\$ 2,952	\$ -	\$ 3,979	\$ 1,077
520-18-511 Parking Fund - Street Meters & City Lots	\$ 11,994	\$ -	\$ 16,166	\$ 2,413
521-18-513 County Parking Lots Fund	\$ 590	\$ -	\$ 795	\$ 123
521-18-514 County Parking Lots Fund	\$ 1,517	\$ -	\$ 2,044	\$ 313
522-18-512 State Pier and Parking Lot Fund	\$ 1,679	\$ -	\$ 2,263	\$ 2,218
601-13-21 Insurance Reserve Fund - HR	\$ 2,136	\$ -	\$ 2,879	\$ 2,015
601-13-22 Liability	\$ 3,783	\$ -	\$ 5,099	\$ 3,390
601-13-23 Workers Compensation	\$ 1,720	\$ -	\$ 2,318	\$ 11,551
605-19-51 Information Systems Fund - Information Systems	\$ 8,120	\$ 117,117	\$ 10,945	\$ 924
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ 3,496	\$ -	\$ 4,712	\$ 2,938
610-18-621 Fleet Mgmt Fund - Fleet Replacement	\$ 2,925	\$ -	\$ 3,943	\$ 1,088
615-12-42 Building Maintenance & Operations Fund - Warehouse	\$ 693	\$ -	\$ 934	\$ 12
615-18-41 Building Maintenance & Operations Fund	\$ 4,986	\$ -	\$ 6,720	\$ 81
710-18-21 Special Assessment Redemption Fund - Civil Engineering	\$ 2,820	\$ -	\$ 3,800	\$ 1,727
801-12-11 Pension Trust Fund - City Council	\$ 675	\$ -	\$ 910	\$ 96
802-0-0 Special Deposits Fund	\$ -	\$ -	\$ -	\$ 1,342
804-0-0 PARS Investment Trust	\$ -	\$ -	\$ -	\$ 486
<b>Total</b>	<b>\$ 337,140</b>	<b>\$ 410,431</b>	<b>\$ 454,405</b>	<b>\$ 146,582</b>

**ALLOCATION SUMMARY**

**100-12- Finance - Admin**

	<b>Financial Reporting</b>	<b>General Ledger</b>	<b>Total</b>
100-11- City Council	\$ 188	\$ 188	\$ 3,861
100-11- City Manager	\$ 1,052	\$ 1,052	\$ 10,462
100-11- City Treasurer	\$ 18	\$ 18	\$ 319
100-11- City Clerk	\$ 328	\$ 328	\$ 5,650
100-11- City Attorney	\$ 553	\$ 553	\$ 7,342
100-12- Finance - Admin	\$ 506	\$ 506	\$ 67,163
100-12- Finance - Accounting	\$ 377	\$ 377	\$ 72,773
100-12- Finance - Revenue	\$ 536	\$ 536	\$ 126,308
100-12- Finance - Purchasing	\$ 240	\$ 240	\$ 53,804
100-19- GIS	\$ 177	\$ 177	\$ 2,654
100-13- HR	\$ 609	\$ 609	\$ 9,943
100-14- Parks & Rec Admin	\$ 1,579	\$ 1,579	\$ 23,927
100-15- Police Admin	\$ 3,461	\$ 3,461	\$ 52,457
100-16- Fire Admin	\$ 1,325	\$ 1,325	\$ 24,175
100-17- Community Development Admin	\$ 382	\$ 382	\$ 6,741
100-18- Public Works Admin	\$ 634	\$ 634	\$ 10,263
100-14-21 Recreation Services	\$ 584	\$ 584	\$ 9,246
100-14-24 Teen Drop In Center	\$ 55	\$ 55	\$ 1,395
100-14-25 Special Activity Classes	\$ 211	\$ 211	\$ 1,408
100-14-26 Special Events	\$ 202	\$ 202	\$ 3,927
100-14-27 Tennis Operations	\$ 77	\$ 77	\$ 2,905
100-14-28 Facility & Parks Reservations	\$ 177	\$ 177	\$ 3,474
100-14-31 Cultural Arts	\$ 230	\$ 230	\$ 4,042
100-14-34 Art Classes	\$ 156	\$ 156	\$ 2,310
100-14-36 Concerts In The Park	\$ 61	\$ 61	\$ 880
100-14-41 Sports Leagues & Tournaments	\$ 206	\$ 206	\$ 1,917
100-14-42 Sports Classes	\$ 239	\$ 239	\$ 4,289
100-14-43 Swimming Activities	\$ 282	\$ 282	\$ 4,465
100-14-44 Sports & Aquatics Admin	\$ 106	\$ 106	\$ 1,591



**ALLOCATION SUMMARY**

**100-12- Finance - Admin**

	<u>Financial Reporting</u>	<u>General Ledger</u>	<u>Total</u>
100-14-51 Volunteers	\$ 100	\$ 100	\$ 1,609
100-14-61 Older Adult Activities	\$ 82	\$ 82	\$ 1,269
100-14-62 Senior Services	\$ 220	\$ 220	\$ 3,326
100-15-21 Patrol	\$ 5,034	\$ 5,034	\$ 81,119
100-15-31 Investigations	\$ 1,523	\$ 1,523	\$ 23,254
100-15-32 School Resource Officer	\$ 7	\$ 7	\$ 235
100-15-41 Technical Support Services	\$ 769	\$ 769	\$ 13,297
100-15-42 Communications	\$ 758	\$ 758	\$ 11,920
100-15-51 Crime Prevention	\$ 324	\$ 324	\$ 4,902
100-15-61 Traffic Safety	\$ 1,155	\$ 1,155	\$ 18,964
100-15-71 Jail Operations	\$ 362	\$ 362	\$ 5,866
100-15-81 Parking Enforcement	\$ 1,022	\$ 1,022	\$ 16,808
100-15-91 Animal Control	\$ 128	\$ 128	\$ 2,451
100-16-21 Prevention	\$ 377	\$ 377	\$ 6,707
100-16-23 Arson Investiation	\$ 2	\$ 2	\$ 245
100-16-31 Suppression	\$ 3,749	\$ 3,749	\$ 59,715
100-16-41 Paramedics	\$ 1,054	\$ 1,054	\$ 18,927
100-16-51 Special Services	\$ 189	\$ 189	\$ 2,705
100-16-52 Emergency Preparedness	\$ 20	\$ 20	\$ 846
100-16-53 Fire Reserves	\$ 42	\$ 42	\$ 83
100-16-54 CERT (Community Emergency Response Team)	\$ 4	\$ 4	\$ 192
100-16-55 Communications	\$ 20	\$ 20	\$ 434
100-16-56 Public Education	\$ 6	\$ 6	\$ 199
100-17-21 Current Planning	\$ 305	\$ 305	\$ 9,632
100-17-22 Advance Planning	\$ 260	\$ 260	\$ 520
100-17-31 Plan Check	\$ 692	\$ 692	\$ 11,495
100-17-32 Inspection	\$ 562	\$ 562	\$ 9,284
100-17-41 Code Enforcement	\$ 216	\$ 216	\$ 3,635
100-17-51 Traffic Engineering	\$ 183	\$ 183	\$ 3,387

**ALLOCATION SUMMARY**

**100-12- Finance - Admin**

	<u>Financial Reporting</u>	<u>General Ledger</u>	<u>Total</u>
100-17-413 Environmental Programs	\$ 90	\$ 90	\$ 4,623
100-18-21 Civil Engineering	\$ 882	\$ 882	\$ 16,944
100-18-32 Street Repair	\$ 1,004	\$ 1,004	\$ 18,826
100-18-34 Traffic Control	\$ 151	\$ 151	\$ 3,004
100-18-42 Parks Maintenance	\$ 498	\$ 498	\$ 9,274
100-18-43 School District Maintenance	\$ 154	\$ 154	\$ 1,967
100-18-51 Electrical Maintenance	\$ 10	\$ 10	\$ 20
201-18-111 Street Lighting & Landscape Fund - Street Lighting	\$ 219	\$ 219	\$ 3,190
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	\$ 1	\$ 1	\$ 33
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	\$ 100	\$ 100	\$ 1,105
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	\$ 32	\$ 32	\$ 643
205-18-32 Streets, Highways & Sidewalks - Street Repair	\$ 899	\$ 899	\$ 8,017
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	\$ 124	\$ 124	\$ 3,535
210-15-203 Asset Forfeiture Fund - DOJ Regional	\$ 107	\$ 107	\$ 1,973
211-15-302 Police Safety Grants Fund - State SLES Grant	\$ 33	\$ 33	\$ 1,215
230-14-91 Prop. A Fund - Transportation	\$ 474	\$ 474	\$ 7,600
231-18-21 Prop. C Fund - Civil Engineering	\$ 373	\$ 373	\$ 9,372
231-18-34 Prop. C Fund - Traffic Control	\$ 22	\$ 22	\$ 44
232-18-91 AB 2766 Air Quality Fund - Transportation	\$ 11	\$ 11	\$ 184
233-18-21 Measure R - Civil Engineering	\$ 4	\$ 4	\$ 362
233-18-32 Measure R - Street Repair	\$ 276	\$ 276	\$ 4,625
234-18-21 Measure M - Civil Engineering	\$ -	\$ -	\$ 271
234-18-32 Measure M - Street Repair	\$ -	\$ -	\$ 3,364
401-11-21 Capital Improvement Fund - City Manager	\$ 0	\$ 0	\$ 0
401-12-11 Capital Improvement Fund - City Council	\$ 1	\$ 1	\$ 3
401-14-11 Capital Improvement Fund - Parks & Rec Admin	\$ 12	\$ 12	\$ 7,256
401-15-11 Capital Improvement Fund - Police Admin	\$ 207	\$ 207	\$ 4,866
401-16-11 Capital Improvement Fund - Fire Admin	\$ 207	\$ 207	\$ 4,866
401-18-21 Capital Improvement Fund - Civil Engineering	\$ 203	\$ 203	\$ 16,141

**ALLOCATION SUMMARY**

**100-12- Finance - Admin**

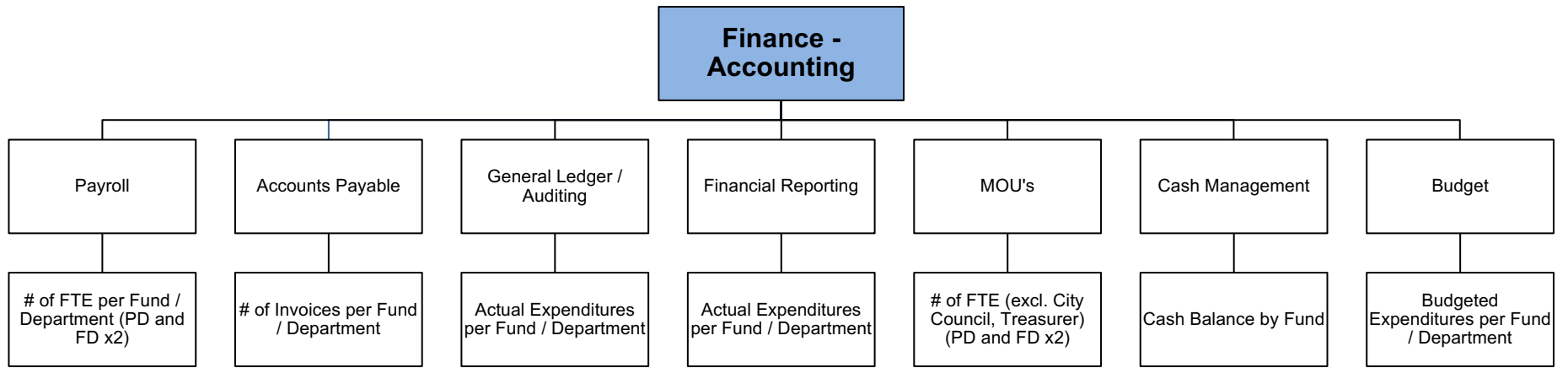
	<b>Financial Reporting</b>	<b>General Ledger</b>	<b>Total</b>
401-18-32 Capital Improvement Fund - Street Repair	\$ 167	\$ 167	\$ 4,328
403-0-0 Underground Assessment Districts	\$ 218	\$ 218	\$ 941
501-18-211 Water Administration	\$ 1,634	\$ 1,634	\$ 58,970
501-18-221 Water Source Of Supply	\$ 3,567	\$ 3,567	\$ 58,985
501-18-231 Water Pumping	\$ 442	\$ 442	\$ 11,339
501-18-241 Water Treatment	\$ 26	\$ 26	\$ 2,336
501-18-251 Water Maintenance	\$ 695	\$ 695	\$ 13,694
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 811	\$ 811	\$ 14,606
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 1,017	\$ 1,017	\$ 47,584
510-18-411 Refuse Fund - Refuse Management	\$ 236	\$ 236	\$ 8,482
520-18-511 Parking Fund - Street Meters & City Lots	\$ 1,434	\$ 1,434	\$ 33,441
521-18-513 County Parking Lots Fund	\$ 84	\$ 84	\$ 1,675
521-18-514 County Parking Lots Fund	\$ 215	\$ 215	\$ 4,303
522-18-512 State Pier and Parking Lot Fund	\$ 846	\$ 846	\$ 7,854
601-13-21 Insurance Reserve Fund - HR	\$ 374	\$ 374	\$ 7,777
601-13-22 Liability	\$ 987	\$ 987	\$ 14,246
601-13-23 Workers Compensation	\$ 2,584	\$ 2,584	\$ 20,758
605-19-51 Information Systems Fund - Information Systems	\$ 1,190	\$ 1,190	\$ 139,487
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ 521	\$ 521	\$ 12,188
610-18-621 Fleet Mgmt Fund - Fleet Replacement	\$ 269	\$ 269	\$ 8,494
615-12-42 Building Maintenance & Operations Fund - Warehouse	\$ 114	\$ 114	\$ 1,866
615-18-41 Building Maintenance & Operations Fund	\$ 769	\$ 769	\$ 13,325
710-18-21 Special Assessment Redemption Fund - Civil Engineering	\$ 498	\$ 498	\$ 9,344
801-12-11 Pension Trust Fund - City Council	\$ 127	\$ 127	\$ 1,934
802-0-0 Special Deposits Fund	\$ -	\$ -	\$ 1,342
804-0-0 PARS Investment Trust	\$ -	\$ -	\$ 486
<b>Total</b>	<b>\$ 58,633</b>	<b>\$ 58,633</b>	<b>\$1,465,824</b>

## 8 Finance - Accounting

Finance - Accounting is responsible for providing accounting services to the Finance Department and for the City of Manhattan Beach. Finance - Accounting provides the City with payroll, accounts payable, and budgeting services. Finance Accounting's costs are allocated, as follows:

- **Payroll** – represents costs associated with processing bi-weekly payroll services and is measured by the number of FTE per Fund / Department with Police and Fire counted x2.
- **Accounts Payable** – represents costs associated with processing payable transactions and is measured by the number of invoices per Fund / Department.
- **General Ledger / Auditing** – represents costs associated with reconciliation of general ledger transactions as well as oversight and support of auditing services and is measured by Actual Expenditures per Fund / Department.
- **Financial Reporting** – represents support associated with development of monthly, quarterly, and annual financial reports internally and externally and is measured by the Actual Expenditures per Fund / Department.
- **MOU's** – represents support associated with negotiations during the MOU process and is measured by the number of FTE per Fund / Department, excluding City Council, Treasurer, with Police and Fire counted x2.
- **Cash Management** – represents support associated with the review of fund cash balance and reconciliation and is measured based on the Cash Balance by Fund / Department.
- **Budget** – represents costs associated with the development of the budget and is measured based on the Budgeted Expenditures per Fund / Department.

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



**COSTS TO BE ALLOCATED**

**100-12- Finance - Accounting**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
<b>Departmental Expenditures</b>	\$ 728,575		\$ 728,575
<b>Total Deductions</b>	\$ -		\$ -
<b>Incoming Costs</b>			
– Building Replacement	\$ 39,324	\$ -	\$ 39,324
100-11- City Council	\$ 4,548	\$ 570	\$ 5,118
100-11- City Manager	\$ 13,092	\$ 2,072	\$ 15,163
100-11- City Treasurer	\$ 201	\$ 22	\$ 222
100-11- City Clerk	\$ 3,081	\$ 426	\$ 3,507
100-11- City Attorney	\$ 7,836	\$ 268	\$ 8,104
100-12- Finance - Admin	\$ 64,319	\$ 8,454	\$ 72,773
100-12- Finance - Accounting		\$ 5,599	\$ 5,599
100-12- Finance - Revenue		\$ 7,221	\$ 7,221
100-12- Finance - Purchasing		\$ 16,881	\$ 16,881
100-13- HR		\$ 14,857	\$ 14,857
<b>Total Incoming Costs</b>	<u>\$ 132,401</u>	<u>\$ 56,369</u>	<u>\$ 188,770</u>
<b>Total Cost Adjustments</b>	<u>\$ -</u>		<u>\$ -</u>
<b>Total Costs to be Allocated</b>	<u>\$ 860,976</u>	<u>\$ 56,369</u>	<u>\$ 917,345</u>

DEPARTMENTAL EXPENSE DETAIL

100-12- Finance - Accounting

Expense Type	\$	General Admin	Payroll	Accounts Payable	General Ledger / Auditing	Financial Reporting	MOU's	Cash Management	Budget
<b>Personnel</b>									
Salaries & Wages	\$ 450,399	\$ -	\$ 105,078	\$ 77,739	\$ 112,330	\$ 82,693	\$ 14,278	\$ 29,051	\$ 29,231
Fringe Benefits	\$ 151,861	\$ -	\$ 35,429	\$ 26,211	\$ 37,874	\$ 27,882	\$ 4,814	\$ 9,795	\$ 9,856
<b>Subtotal Personnel Cost</b>	<b>\$ 602,260</b>	<b>\$ -</b>	<b>\$ 140,507</b>	<b>\$ 103,950</b>	<b>\$ 150,204</b>	<b>\$ 110,575</b>	<b>\$ 19,092</b>	<b>\$ 38,846</b>	<b>\$ 39,087</b>
<b>Operating Services &amp; Supplies</b>									
Contract	\$ 69,300	\$ -	\$ 16,168	\$ 11,961	\$ 17,283	\$ 12,723	\$ 2,197	\$ 4,470	\$ 4,498
Services & Supplies	\$ 20,678	\$ -	\$ 4,824	\$ 3,569	\$ 5,157	\$ 3,796	\$ 655	\$ 1,334	\$ 1,342
Telephone	\$ 1,345	\$ -	\$ 314	\$ 232	\$ 335	\$ 247	\$ 43	\$ 87	\$ 87
Internal Service Funds	\$ 34,992	\$ -	\$ 8,164	\$ 6,040	\$ 8,727	\$ 6,425	\$ 1,109	\$ 2,257	\$ 2,271
<b>Subtotal Operating Cost</b>	<b>\$ 126,315</b>	<b>\$ -</b>	<b>\$ 29,469</b>	<b>\$ 21,802</b>	<b>\$ 31,503</b>	<b>\$ 23,191</b>	<b>\$ 4,004</b>	<b>\$ 8,147</b>	<b>\$ 8,198</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 728,575</b>	<b>\$ -</b>	<b>\$ 169,977</b>	<b>\$ 125,752</b>	<b>\$ 181,707</b>	<b>\$ 133,766</b>	<b>\$ 23,096</b>	<b>\$ 46,993</b>	<b>\$ 47,285</b>
<b>Disallowed Costs</b>									
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>									
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 728,575</b>	<b>\$ -</b>	<b>\$ 169,977</b>	<b>\$ 125,752</b>	<b>\$ 181,707</b>	<b>\$ 133,766</b>	<b>\$ 23,096</b>	<b>\$ 46,993</b>	<b>\$ 47,285</b>
<b>First Allocation</b>									
Incoming - All Others	\$ 132,401	\$ -	\$ 30,889	\$ 22,852	\$ 33,021	\$ 24,309	\$ 4,197	\$ 8,540	\$ 8,593
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 860,976</b>	<b>\$ -</b>	<b>\$ 200,866</b>	<b>\$ 148,604</b>	<b>\$ 214,727</b>	<b>\$ 158,075</b>	<b>\$ 27,293</b>	<b>\$ 55,533</b>	<b>\$ 55,877</b>
<b>Second Allocation</b>									
Incoming - All Others	\$ 56,369	\$ -	\$ 13,151	\$ 9,729	\$ 14,059	\$ 10,349	\$ 1,787	\$ 3,636	\$ 3,658
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 56,369</b>	<b>\$ -</b>	<b>\$ 13,151</b>	<b>\$ 9,729</b>	<b>\$ 14,059</b>	<b>\$ 10,349</b>	<b>\$ 1,787</b>	<b>\$ 3,636</b>	<b>\$ 3,658</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 917,345</b>	<b>\$ -</b>	<b>\$ 214,017</b>	<b>\$ 158,334</b>	<b>\$ 228,786</b>	<b>\$ 168,425</b>	<b>\$ 29,080</b>	<b>\$ 59,169</b>	<b>\$ 59,536</b>

100-12- Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Payroll</b>							
100-11- City Council	5.00	1.119%	\$ 2,247		\$ 2,247		\$ 2,247
100-11- City Manager	4.50	1.007%	\$ 2,022		\$ 2,022		\$ 2,022
100-11- City Treasurer	1.00	0.224%	\$ 449		\$ 449		\$ 449
100-11- City Clerk	3.50	0.783%	\$ 1,573		\$ 1,573		\$ 1,573
100-11- City Attorney	1.00	0.224%	\$ 449		\$ 449		\$ 449
100-12- Finance - Admin	4.00	0.895%	\$ 1,797		\$ 1,797		\$ 1,797
100-12- Finance - Accounting	4.00	0.895%	\$ 1,797		\$ 1,797		\$ 1,797
100-12- Finance - Revenue	7.00	1.566%	\$ 3,146		\$ 3,146	\$ 217	\$ 3,363
100-12- Finance - Purchasing	3.00	0.671%	\$ 1,348		\$ 1,348	\$ 93	\$ 1,441
100-19- GIS	2.00	0.447%	\$ 899		\$ 899	\$ 62	\$ 961
100-13- HR	5.00	1.119%	\$ 2,247		\$ 2,247	\$ 155	\$ 2,402
100-14- Parks & Rec Admin	4.00	0.895%	\$ 1,797		\$ 1,797	\$ 124	\$ 1,922
100-15- Police Admin	17.60	3.937%	\$ 7,909		\$ 7,909	\$ 546	\$ 8,455
100-16- Fire Admin	4.40	0.984%	\$ 1,977		\$ 1,977	\$ 136	\$ 2,114
100-17- Community Development Admin	4.00	0.895%	\$ 1,797		\$ 1,797	\$ 124	\$ 1,922
100-18- Public Works Admin	6.00	1.342%	\$ 2,696		\$ 2,696	\$ 186	\$ 2,882
100-14-21 Recreation Services	2.50	0.559%	\$ 1,123		\$ 1,123	\$ 78	\$ 1,201
100-14-24 Teen Drop In Center	0.75	0.168%	\$ 337		\$ 337	\$ 23	\$ 360
100-14-25 Special Activity Classes	0.58	0.130%	\$ 261		\$ 261	\$ 18	\$ 279
100-14-26 Special Events	1.48	0.331%	\$ 665		\$ 665	\$ 46	\$ 711
100-14-27 Tennis Operations	0.26	0.058%	\$ 117		\$ 117	\$ 8	\$ 125
100-14-28 Facility & Parks Reservations	2.33	0.521%	\$ 1,047		\$ 1,047	\$ 72	\$ 1,119
100-14-31 Cultural Arts	2.00	0.447%	\$ 899		\$ 899	\$ 62	\$ 961
100-14-34 Art Classes	1.12	0.251%	\$ 503		\$ 503	\$ 35	\$ 538
100-14-41 Sports Leagues & Tournaments	0.50	0.112%	\$ 225		\$ 225	\$ 16	\$ 240
100-14-42 Sports Classes	1.04	0.233%	\$ 467		\$ 467	\$ 32	\$ 500
100-14-43 Swimming Activities	1.81	0.405%	\$ 813		\$ 813	\$ 56	\$ 870
100-14-44 Sports & Aquatics Admin	0.50	0.112%	\$ 225		\$ 225	\$ 16	\$ 240
100-14-51 Volunteers	1.00	0.224%	\$ 449		\$ 449	\$ 31	\$ 480
100-14-61 Older Adult Activities	0.12	0.027%	\$ 54		\$ 54	\$ 4	\$ 58
100-14-62 Senior Services	2.00	0.447%	\$ 899		\$ 899	\$ 62	\$ 961
100-15-21 Patrol	76.00	17.003%	\$ 34,152		\$ 34,152	\$ 2,357	\$ 36,510
100-15-31 Investigations	28.00	6.264%	\$ 12,582		\$ 12,582	\$ 868	\$ 13,451
100-15-41 Technical Support Services	26.00	5.817%	\$ 11,684		\$ 11,684	\$ 806	\$ 12,490
100-15-51 Crime Prevention	6.00	1.342%	\$ 2,696		\$ 2,696	\$ 186	\$ 2,882
100-15-61 Traffic Safety	14.00	3.132%	\$ 6,291		\$ 6,291	\$ 434	\$ 6,725
100-15-71 Jail Operations	12.00	2.685%	\$ 5,392		\$ 5,392	\$ 372	\$ 5,765
100-15-81 Parking Enforcement	30.00	6.712%	\$ 13,481		\$ 13,481	\$ 931	\$ 14,412



100-12- Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-15-91 Animal Control	6.00	1.342%	\$ 2,696		\$ 2,696	\$ 186	\$ 2,882
100-16-21 Prevention	4.00	0.895%	\$ 1,797		\$ 1,797	\$ 124	\$ 1,922
100-16-31 Suppression	38.00	8.501%	\$ 17,076		\$ 17,076	\$ 1,179	\$ 18,255
100-16-41 Paramedics	14.00	3.132%	\$ 6,291		\$ 6,291	\$ 434	\$ 6,725
100-16-51 Special Services	2.00	0.447%	\$ 899		\$ 899	\$ 62	\$ 961
100-17-21 Current Planning	8.00	1.790%	\$ 3,595		\$ 3,595	\$ 248	\$ 3,843
100-17-31 Plan Check	4.50	1.007%	\$ 2,022		\$ 2,022	\$ 140	\$ 2,162
100-17-32 Inspection	7.50	1.678%	\$ 3,370		\$ 3,370	\$ 233	\$ 3,603
100-17-41 Code Enforcement	4.00	0.895%	\$ 1,797		\$ 1,797	\$ 124	\$ 1,922
100-17-51 Traffic Engineering	2.00	0.447%	\$ 899		\$ 899	\$ 62	\$ 961
100-17-413 Environmental Programs	1.00	0.224%	\$ 449		\$ 449	\$ 31	\$ 480
100-18-21 Civil Engineering	12.50	2.796%	\$ 5,617		\$ 5,617	\$ 388	\$ 6,005
100-18-32 Street Repair	11.25	2.517%	\$ 5,055		\$ 5,055	\$ 349	\$ 5,404
100-18-34 Traffic Control	1.50	0.336%	\$ 674		\$ 674	\$ 47	\$ 721
100-18-42 Parks Maintenance	2.25	0.503%	\$ 1,011		\$ 1,011	\$ 70	\$ 1,081
230-14-91 Prop. A Fund - Transportation	4.00	0.895%	\$ 1,797		\$ 1,797	\$ 124	\$ 1,922
501-18-231 Water Pumping	2.85	0.638%	\$ 1,281		\$ 1,281	\$ 88	\$ 1,369
501-18-251 Water Maintenance	7.95	1.779%	\$ 3,573		\$ 3,573	\$ 247	\$ 3,819
502-18-311 Stormwater Fund - Storm Drain Maintenance	1.05	0.235%	\$ 472		\$ 472	\$ 33	\$ 504
503-18-321 Wastewater Fund - Sewer Maintenance	3.90	0.873%	\$ 1,753		\$ 1,753	\$ 121	\$ 1,874
510-18-411 Refuse Fund - Refuse Management	1.00	0.224%	\$ 449		\$ 449	\$ 31	\$ 480
520-18-511 Parking Fund - Street Meters & City Lots	1.45	0.324%	\$ 652		\$ 652	\$ 45	\$ 697
521-18-513 County Parking Lots Fund	0.20	0.045%	\$ 90		\$ 90	\$ 6	\$ 96
521-18-514 County Parking Lots Fund	0.20	0.045%	\$ 90		\$ 90	\$ 6	\$ 96
522-18-512 State Pier and Parking Lot Fund	0.40	0.089%	\$ 180		\$ 180	\$ 12	\$ 192
601-13-21 Insurance Reserve Fund - HR	3.00	0.671%	\$ 1,348		\$ 1,348	\$ 93	\$ 1,441
605-19-51 Information Systems Fund - Information Systems	7.00	1.566%	\$ 3,146		\$ 3,146	\$ 217	\$ 3,363
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	4.25	0.951%	\$ 1,910		\$ 1,910	\$ 132	\$ 2,042
615-18-41 Building Maintenance & Operations Fund	5.25	1.175%	\$ 2,359		\$ 2,359	\$ 163	\$ 2,522
<b>Total</b>	<b>446.99</b>	<b>100.000%</b>	<b>\$200,866</b>	<b>\$ -</b>	<b>\$200,866</b>	<b>\$ 13,151</b>	<b>\$214,017</b>

Allocation Basis:

# of FTE (2x Police & Fire)

Source of Allocation:

FY20 Staffing

100-12- Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Accounts Payable</b>							
100-11- City Council	116.00	1.432%	\$ 2,128		\$ 2,128		\$ 2,128
100-11- City Manager	99.00	1.222%	\$ 1,817		\$ 1,817		\$ 1,817
100-11- City Treasurer	3.00	0.037%	\$ 55		\$ 55		\$ 55
100-11- City Clerk	98.00	1.210%	\$ 1,798		\$ 1,798		\$ 1,798
100-11- City Attorney	148.00	1.827%	\$ 2,716		\$ 2,716		\$ 2,716
100-12- Finance - Admin	53.00	0.654%	\$ 972		\$ 972		\$ 972
100-12- Finance - Accounting	39.00	0.482%	\$ 716		\$ 716		\$ 716
100-12- Finance - Revenue	158.00	1.951%	\$ 2,899		\$ 2,899	\$ 204	\$ 3,103
100-12- Finance - Purchasing	26.00	0.321%	\$ 477		\$ 477	\$ 34	\$ 511
100-19- GIS	17.00	0.210%	\$ 312		\$ 312	\$ 22	\$ 334
100-13- HR	203.00	2.506%	\$ 3,725		\$ 3,725	\$ 262	\$ 3,987
100-14- Parks & Rec Admin	103.00	1.272%	\$ 1,890		\$ 1,890	\$ 133	\$ 2,023
100-15- Police Admin	263.00	3.247%	\$ 4,826		\$ 4,826	\$ 339	\$ 5,165
100-16- Fire Admin	149.00	1.840%	\$ 2,734		\$ 2,734	\$ 192	\$ 2,926
100-17- Community Development Admin	55.00	0.679%	\$ 1,009		\$ 1,009	\$ 71	\$ 1,080
100-18- Public Works Admin	66.00	0.815%	\$ 1,211		\$ 1,211	\$ 85	\$ 1,296
100-14-21 Recreation Services	196.00	2.420%	\$ 3,596		\$ 3,596	\$ 253	\$ 3,849
100-14-24 Teen Drop In Center	8.00	0.099%	\$ 147		\$ 147	\$ 10	\$ 157
100-14-25 Special Activity Classes	85.00	1.050%	\$ 1,560		\$ 1,560	\$ 110	\$ 1,669
100-14-26 Special Events	25.00	0.309%	\$ 459		\$ 459	\$ 32	\$ 491
100-14-27 Tennis Operations	51.00	0.630%	\$ 936		\$ 936	\$ 66	\$ 1,002
100-14-28 Facility & Parks Reservations	98.00	1.210%	\$ 1,798		\$ 1,798	\$ 126	\$ 1,925
100-14-31 Cultural Arts	31.00	0.383%	\$ 569		\$ 569	\$ 40	\$ 609
100-14-34 Art Classes	113.00	1.395%	\$ 2,073		\$ 2,073	\$ 146	\$ 2,219
100-14-36 Concerts In The Park	44.00	0.543%	\$ 807		\$ 807	\$ 57	\$ 864
100-14-41 Sports Leagues & Tournaments	145.00	1.790%	\$ 2,661		\$ 2,661	\$ 187	\$ 2,848
100-14-42 Sports Classes	91.00	1.124%	\$ 1,670		\$ 1,670	\$ 117	\$ 1,787
100-14-43 Swimming Activities	66.00	0.815%	\$ 1,211		\$ 1,211	\$ 85	\$ 1,296
100-14-51 Volunteers	4.00	0.049%	\$ 73		\$ 73	\$ 5	\$ 79
100-14-61 Older Adult Activities	92.00	1.136%	\$ 1,688		\$ 1,688	\$ 119	\$ 1,807
100-14-62 Senior Services	25.00	0.309%	\$ 459		\$ 459	\$ 32	\$ 491
100-15-21 Patrol	127.00	1.568%	\$ 2,330		\$ 2,330	\$ 164	\$ 2,494
100-15-31 Investigations	65.00	0.803%	\$ 1,193		\$ 1,193	\$ 84	\$ 1,276
100-15-32 School Resource Officer	2.00	0.025%	\$ 37		\$ 37	\$ 3	\$ 39
100-15-41 Technical Support Services	135.00	1.667%	\$ 2,477		\$ 2,477	\$ 174	\$ 2,651
100-15-42 Communications	24.00	0.296%	\$ 440		\$ 440	\$ 31	\$ 471
100-15-51 Crime Prevention	14.00	0.173%	\$ 257		\$ 257	\$ 18	\$ 275
100-15-61 Traffic Safety	78.00	0.963%	\$ 1,431		\$ 1,431	\$ 101	\$ 1,532

100-12- Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-15-71 Jail Operations	43.00	0.531%	\$ 789		\$ 789	\$ 55	\$ 844
100-15-81 Parking Enforcement	75.00	0.926%	\$ 1,376		\$ 1,376	\$ 97	\$ 1,473
100-15-91 Animal Control	33.00	0.407%	\$ 606		\$ 606	\$ 43	\$ 648
100-16-21 Prevention	41.00	0.506%	\$ 752		\$ 752	\$ 53	\$ 805
100-16-23 Arson Investiation	10.00	0.123%	\$ 183		\$ 183	\$ 13	\$ 196
100-16-31 Suppression	140.00	1.729%	\$ 2,569		\$ 2,569	\$ 181	\$ 2,749
100-16-41 Paramedics	39.00	0.482%	\$ 716		\$ 716	\$ 50	\$ 766
100-16-51 Special Services	13.00	0.161%	\$ 239		\$ 239	\$ 17	\$ 255
100-16-52 Emergency Preparedness	21.00	0.259%	\$ 385		\$ 385	\$ 27	\$ 412
100-16-53 Fire Reserves	6.00	0.074%	\$ 110		\$ 110	\$ 8	\$ 118
100-16-54 CERT (Community Emergency Response Team)	1.00	0.012%	\$ 18		\$ 18	\$ 1	\$ 20
100-16-55 Communications	28.00	0.346%	\$ 514		\$ 514	\$ 36	\$ 550
100-17-21 Current Planning	10.00	0.123%	\$ 183		\$ 183	\$ 13	\$ 196
100-17-22 Advance Planning	59.00	0.728%	\$ 1,083		\$ 1,083	\$ 76	\$ 1,159
100-17-31 Plan Check	33.00	0.407%	\$ 606		\$ 606	\$ 43	\$ 648
100-17-32 Inspection	29.00	0.358%	\$ 532		\$ 532	\$ 37	\$ 570
100-17-41 Code Enforcement	3.00	0.037%	\$ 55		\$ 55	\$ 4	\$ 59
100-17-51 Traffic Engineering	47.00	0.580%	\$ 862		\$ 862	\$ 61	\$ 923
100-17-413 Environmental Programs	13.00	0.161%	\$ 239		\$ 239	\$ 17	\$ 255
100-18-21 Civil Engineering	56.00	0.691%	\$ 1,028		\$ 1,028	\$ 72	\$ 1,100
100-18-31 Street Maintenance	272.00	3.358%	\$ 4,991		\$ 4,991	\$ 351	\$ 5,342
100-18-32 Street Repair	28.00	0.346%	\$ 514		\$ 514	\$ 36	\$ 550
100-18-34 Traffic Control	136.00	1.679%	\$ 2,495		\$ 2,495	\$ 175	\$ 2,671
100-18-42 Parks Maintenance	88.00	1.087%	\$ 1,615		\$ 1,615	\$ 114	\$ 1,728
100-18-413 Environmental Programs	1.00	0.012%	\$ 18		\$ 18	\$ 1	\$ 20
201-18-111 Street Lighting & Landscape Fund - Street Lighting	32.00	0.395%	\$ 587		\$ 587	\$ 41	\$ 628
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	12.00	0.148%	\$ 220		\$ 220	\$ 15	\$ 236
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	61.00	0.753%	\$ 1,119		\$ 1,119	\$ 79	\$ 1,198
205-18-32 Streets, Highways & Sidewalks - Street Repair	44.00	0.543%	\$ 807		\$ 807	\$ 57	\$ 864
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	43.00	0.531%	\$ 789		\$ 789	\$ 55	\$ 844
210-15-203 Asset Forfeiture Fund - DOJ Regional	102.00	1.259%	\$ 1,872		\$ 1,872	\$ 132	\$ 2,003
210-15-206 Asset Forfeiture Fund	1.00	0.012%	\$ 18		\$ 18	\$ 1	\$ 20
211-15-302 Police Safety Grants Fund - State SLES Grant	12.00	0.148%	\$ 220		\$ 220	\$ 15	\$ 236
230-14-91 Prop. A Fund - Transportation	123.00	1.519%	\$ 2,257		\$ 2,257	\$ 159	\$ 2,416
231-18-21 Prop. C Fund - Civil Engineering	24.00	0.296%	\$ 440		\$ 440	\$ 31	\$ 471
231-18-34 Prop. C Fund - Traffic Control	10.00	0.123%	\$ 183		\$ 183	\$ 13	\$ 196
232-18-91 AB 2766 Air Quality Fund - Transportation	1.00	0.012%	\$ 18		\$ 18	\$ 1	\$ 20
233-18-32 Measure R - Street Repair	23.00	0.284%	\$ 422		\$ 422	\$ 30	\$ 452
401-11-21 Capital Improvement Fund - City Manager	2.00	0.025%	\$ 37		\$ 37	\$ 3	\$ 39
401-12-11 Capital Improvement Fund - City Council	2.00	0.025%	\$ 37		\$ 37	\$ 3	\$ 39
401-14-21 Capital Improvement Fund - Recreation Services	7.00	0.086%	\$ 128		\$ 128	\$ 9	\$ 137

100-12- Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
401-15-11 Capital Improvement Fund - Police Admin	5.00	0.062%	\$ 92		\$ 92	\$ 6	\$ 98
401-16-11 Capital Improvement Fund - Fire Admin	5.00	0.062%	\$ 92		\$ 92	\$ 6	\$ 98
401-18-11 Capital Improvement Fund - PW Admin	72.00	0.889%	\$ 1,321		\$ 1,321	\$ 93	\$ 1,414
401-18-32 Capital Improvement Fund - Street Repair	56.00	0.691%	\$ 1,028		\$ 1,028	\$ 72	\$ 1,100
501-18-211 Water Administration	38.00	0.469%	\$ 697		\$ 697	\$ 49	\$ 746
501-18-221 Water Source Of Supply	30.00	0.370%	\$ 550		\$ 550	\$ 39	\$ 589
501-18-231 Water Pumping	196.00	2.420%	\$ 3,596		\$ 3,596	\$ 253	\$ 3,849
501-18-241 Water Treatment	35.00	0.432%	\$ 642		\$ 642	\$ 45	\$ 687
501-18-251 Water Maintenance	153.00	1.889%	\$ 2,807		\$ 2,807	\$ 197	\$ 3,005
502-18-311 Stormwater Fund - Storm Drain Maintenance	188.00	2.321%	\$ 3,450		\$ 3,450	\$ 242	\$ 3,692
503-18-321 Wastewater Fund - Sewer Maintenance	249.00	3.074%	\$ 4,569		\$ 4,569	\$ 321	\$ 4,890
510-18-411 Refuse Fund - Refuse Management	92.00	1.136%	\$ 1,688		\$ 1,688	\$ 119	\$ 1,807
520-18-511 Parking Fund - Street Meters & City Lots	268.00	3.309%	\$ 4,917		\$ 4,917	\$ 346	\$ 5,263
521-18-513 County Parking Lots Fund	44.00	0.543%	\$ 807		\$ 807	\$ 57	\$ 864
521-18-514 County Parking Lots Fund	59.00	0.728%	\$ 1,083		\$ 1,083	\$ 76	\$ 1,159
522-18-512 State Pier and Parking Lot Fund	191.00	2.358%	\$ 3,505		\$ 3,505	\$ 246	\$ 3,751
601-13-21 Insurance Reserve Fund - HR	96.00	1.185%	\$ 1,761		\$ 1,761	\$ 124	\$ 1,885
601-13-22 Liability	21.00	0.259%	\$ 385		\$ 385	\$ 27	\$ 412
601-13-23 Workers Compensation	26.00	0.321%	\$ 477		\$ 477	\$ 34	\$ 511
605-19-51 Information Systems Fund - Information Systems	320.00	3.951%	\$ 5,872		\$ 5,872	\$ 413	\$ 6,284
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	319.00	3.939%	\$ 5,853		\$ 5,853	\$ 411	\$ 6,265
610-18-621 Fleet Mgmt Fund - Fleet Replacement	261.00	3.223%	\$ 4,789		\$ 4,789	\$ 337	\$ 5,126
615-12-42 Building Maintenance & Operations Fund - Warehouse	107.00	1.321%	\$ 1,963		\$ 1,963	\$ 138	\$ 2,101
615-18-41 Building Maintenance & Operations Fund	409.00	5.050%	\$ 7,505		\$ 7,505	\$ 528	\$ 8,032
710-18-21 Special Assessment Redemption Fund - Civil Engineering	20.00	0.247%	\$ 367		\$ 367	\$ 26	\$ 393
<b>Total</b>	<b>8,099.00</b>	<b>100.000%</b>	<b>\$148,604</b>	<b>\$ -</b>	<b>\$148,604</b>	<b>\$ 9,729</b>	<b>\$158,334</b>

Allocation Basis:

# of Invoices

Source of Allocation:

FY19 Invoice Report

100-12- Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>General Ledger / Auditing</b>							
100-11- City Council	388,275.49	0.356%	\$ 764		\$ 764		\$ 764
100-11- City Manager	2,177,462.58	1.995%	\$ 4,284		\$ 4,284		\$ 4,284
100-11- City Treasurer	36,413.83	0.033%	\$ 72		\$ 72		\$ 72
100-11- City Clerk	677,641.33	0.621%	\$ 1,333		\$ 1,333		\$ 1,333
100-11- City Attorney	1,143,977.95	1.048%	\$ 2,251		\$ 2,251		\$ 2,251
100-12- Finance - Admin	1,046,974.17	0.959%	\$ 2,060		\$ 2,060		\$ 2,060
100-12- Finance - Accounting	698,642.20	0.640%	\$ 1,374		\$ 1,374		\$ 1,374
100-12- Finance - Revenue	991,957.51	0.909%	\$ 1,952		\$ 1,952	\$ 135	\$ 2,087
100-12- Finance - Purchasing	444,914.22	0.408%	\$ 875		\$ 875	\$ 61	\$ 936
100-19- GIS	326,964.19	0.300%	\$ 643		\$ 643	\$ 45	\$ 688
100-13- HR	1,128,224.46	1.034%	\$ 2,220		\$ 2,220	\$ 154	\$ 2,374
100-14- Parks & Rec Admin	2,923,028.18	2.678%	\$ 5,751		\$ 5,751	\$ 399	\$ 6,150
100-15- Police Admin	6,409,344.07	5.872%	\$ 12,610		\$ 12,610	\$ 875	\$ 13,485
100-16- Fire Admin	2,452,728.63	2.247%	\$ 4,825		\$ 4,825	\$ 335	\$ 5,160
100-17- Community Development Admin	706,829.69	0.648%	\$ 1,391		\$ 1,391	\$ 96	\$ 1,487
100-18- Public Works Admin	1,174,339.23	1.076%	\$ 2,310		\$ 2,310	\$ 160	\$ 2,471
100-14-21 Recreation Services	1,081,681.57	0.991%	\$ 2,128		\$ 2,128	\$ 148	\$ 2,276
100-14-24 Teen Drop In Center	101,055.70	0.093%	\$ 199		\$ 199	\$ 14	\$ 213
100-14-25 Special Activity Classes	390,445.20	0.358%	\$ 768		\$ 768	\$ 53	\$ 821
100-14-26 Special Events	374,464.10	0.343%	\$ 737		\$ 737	\$ 51	\$ 788
100-14-27 Tennis Operations	142,970.44	0.131%	\$ 281		\$ 281	\$ 20	\$ 301
100-14-28 Facility & Parks Reservations	328,219.48	0.301%	\$ 646		\$ 646	\$ 45	\$ 691
100-14-31 Cultural Arts	426,234.27	0.391%	\$ 839		\$ 839	\$ 58	\$ 897
100-14-34 Art Classes	287,950.57	0.264%	\$ 567		\$ 567	\$ 39	\$ 606
100-14-36 Concerts In The Park	112,900.39	0.103%	\$ 222		\$ 222	\$ 15	\$ 238
100-14-41 Sports Leagues & Tournaments	381,142.18	0.349%	\$ 750		\$ 750	\$ 52	\$ 802
100-14-42 Sports Classes	442,703.32	0.406%	\$ 871		\$ 871	\$ 60	\$ 931
100-14-43 Swimming Activities	521,799.23	0.478%	\$ 1,027		\$ 1,027	\$ 71	\$ 1,098
100-14-44 Sports & Aquatics Admin	196,355.18	0.180%	\$ 386		\$ 386	\$ 27	\$ 413
100-14-51 Volunteers	185,852.14	0.170%	\$ 366		\$ 366	\$ 25	\$ 391
100-14-61 Older Adult Activities	151,208.10	0.139%	\$ 297		\$ 297	\$ 21	\$ 318
100-14-62 Senior Services	408,276.12	0.374%	\$ 803		\$ 803	\$ 56	\$ 859
100-15-21 Patrol	9,320,743.01	8.540%	\$ 18,337		\$ 18,337	\$ 1,272	\$ 19,610
100-15-31 Investigations	2,820,003.63	2.584%	\$ 5,548		\$ 5,548	\$ 385	\$ 5,933
100-15-32 School Resource Officer	12,236.88	0.011%	\$ 24		\$ 24	\$ 2	\$ 26
100-15-41 Technical Support Services	1,423,636.19	1.304%	\$ 2,801		\$ 2,801	\$ 194	\$ 2,995
100-15-42 Communications	1,402,773.35	1.285%	\$ 2,760		\$ 2,760	\$ 192	\$ 2,951
100-15-51 Crime Prevention	599,201.41	0.549%	\$ 1,179		\$ 1,179	\$ 82	\$ 1,261

100-12- Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-15-61 Traffic Safety	2,139,304.57	1.960%	\$ 4,209		\$ 4,209	\$ 292	\$ 4,501
100-15-71 Jail Operations	669,593.43	0.613%	\$ 1,317		\$ 1,317	\$ 91	\$ 1,409
100-15-81 Parking Enforcement	1,893,167.19	1.735%	\$ 3,725		\$ 3,725	\$ 258	\$ 3,983
100-15-91 Animal Control	236,162.51	0.216%	\$ 465		\$ 465	\$ 32	\$ 497
100-16-21 Prevention	698,214.50	0.640%	\$ 1,374		\$ 1,374	\$ 95	\$ 1,469
100-16-23 Arson Investigation	4,364.20	0.004%	\$ 9		\$ 9	\$ 1	\$ 9
100-16-31 Suppression	6,942,264.65	6.361%	\$ 13,658		\$ 13,658	\$ 948	\$ 14,606
100-16-41 Paramedics	1,951,474.34	1.788%	\$ 3,839		\$ 3,839	\$ 266	\$ 4,106
100-16-51 Special Services	349,809.81	0.321%	\$ 688		\$ 688	\$ 48	\$ 736
100-16-52 Emergency Preparedness	36,150.89	0.033%	\$ 71		\$ 71	\$ 5	\$ 76
100-16-53 Fire Reserves	77,285.61	0.071%	\$ 152		\$ 152	\$ 11	\$ 163
100-16-54 CERT (Community Emergency Response Team)	6,787.71	0.006%	\$ 13		\$ 13	\$ 1	\$ 14
100-16-55 Communications	36,400.50	0.033%	\$ 72		\$ 72	\$ 5	\$ 77
100-16-56 Public Education	11,371.54	0.010%	\$ 22		\$ 22	\$ 2	\$ 24
100-17-21 Current Planning	564,839.15	0.518%	\$ 1,111		\$ 1,111	\$ 77	\$ 1,188
100-17-22 Advance Planning	481,414.72	0.441%	\$ 947		\$ 947	\$ 66	\$ 1,013
100-17-31 Plan Check	1,280,487.20	1.173%	\$ 2,519		\$ 2,519	\$ 175	\$ 2,694
100-17-32 Inspection	1,040,012.53	0.953%	\$ 2,046		\$ 2,046	\$ 142	\$ 2,188
100-17-41 Code Enforcement	399,374.51	0.366%	\$ 786		\$ 786	\$ 55	\$ 840
100-17-51 Traffic Engineering	338,851.87	0.310%	\$ 667		\$ 667	\$ 46	\$ 713
100-17-413 Environmental Programs	166,609.86	0.153%	\$ 328		\$ 328	\$ 23	\$ 351
100-18-21 Civil Engineering	1,632,711.03	1.496%	\$ 3,212		\$ 3,212	\$ 223	\$ 3,435
100-18-32 Street Repair	1,858,362.71	1.703%	\$ 3,656		\$ 3,656	\$ 254	\$ 3,910
100-18-34 Traffic Control	279,819.00	0.256%	\$ 551		\$ 551	\$ 38	\$ 589
100-18-42 Parks Maintenance	922,571.49	0.845%	\$ 1,815		\$ 1,815	\$ 126	\$ 1,941
100-18-43 School District Maintenance	284,441.81	0.261%	\$ 560		\$ 560	\$ 39	\$ 598
100-18-51 Electrical Maintenance	18,814.41	0.017%	\$ 37		\$ 37	\$ 3	\$ 40
201-18-111 Street Lighting & Landscape Fund - Street Lighting	406,436.94	0.372%	\$ 800		\$ 800	\$ 55	\$ 855
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	2,003.43	0.002%	\$ 4		\$ 4	\$ 0	\$ 4
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	184,479.13	0.169%	\$ 363		\$ 363	\$ 25	\$ 388
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	59,229.47	0.054%	\$ 117		\$ 117	\$ 8	\$ 125
205-18-32 Streets, Highways & Sidewalks - Street Repair	1,665,054.50	1.526%	\$ 3,276		\$ 3,276	\$ 227	\$ 3,503
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	229,511.16	0.210%	\$ 452		\$ 452	\$ 31	\$ 483
210-15-203 Asset Forfeiture Fund - DOJ Regional	197,461.72	0.181%	\$ 388		\$ 388	\$ 27	\$ 415
211-15-302 Police Safety Grants Fund - State SLES Grant	60,365.78	0.055%	\$ 119		\$ 119	\$ 8	\$ 127
230-14-91 Prop. A Fund - Transportation	878,115.72	0.805%	\$ 1,728		\$ 1,728	\$ 120	\$ 1,847
231-18-21 Prop. C Fund - Civil Engineering	691,126.98	0.633%	\$ 1,360		\$ 1,360	\$ 94	\$ 1,454
231-18-34 Prop. C Fund - Traffic Control	40,801.25	0.037%	\$ 80		\$ 80	\$ 6	\$ 86
232-18-91 AB 2766 Air Quality Fund - Transportation	20,088.65	0.018%	\$ 40		\$ 40	\$ 3	\$ 42
233-18-21 Measure R - Civil Engineering	8,085.86	0.007%	\$ 16		\$ 16	\$ 1	\$ 17
233-18-32 Measure R - Street Repair	510,376.47	0.468%	\$ 1,004		\$ 1,004	\$ 70	\$ 1,074

100-12- Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
401-11-21 Capital Improvement Fund - City Manager	22.02	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
401-12-11 Capital Improvement Fund - City Council	2,388.76	0.002%	\$ 5		\$ 5	\$ 0	\$ 5
401-14-11 Capital Improvement Fund - Parks & Rec Admin	22,411.53	0.021%	\$ 44		\$ 44	\$ 3	\$ 47
401-15-11 Capital Improvement Fund - Police Admin	384,186.26	0.352%	\$ 756		\$ 756	\$ 52	\$ 808
401-16-11 Capital Improvement Fund - Fire Admin	384,186.26	0.352%	\$ 756		\$ 756	\$ 52	\$ 808
401-18-21 Capital Improvement Fund - Civil Engineering	375,003.17	0.344%	\$ 738		\$ 738	\$ 51	\$ 789
401-18-32 Capital Improvement Fund - Street Repair	309,641.34	0.284%	\$ 609		\$ 609	\$ 42	\$ 651
403-0-0 Underground Assessment Districts	403,265.23	0.369%	\$ 793		\$ 793	\$ 55	\$ 848
501-18-211 Water Administration	3,026,211.89	2.773%	\$ 5,954		\$ 5,954	\$ 413	\$ 6,367
501-18-221 Water Source Of Supply	6,605,706.21	6.052%	\$ 12,996		\$ 12,996	\$ 902	\$ 13,898
501-18-231 Water Pumping	818,722.70	0.750%	\$ 1,611		\$ 1,611	\$ 112	\$ 1,722
501-18-241 Water Treatment	48,447.08	0.044%	\$ 95		\$ 95	\$ 7	\$ 102
501-18-251 Water Maintenance	1,287,025.51	1.179%	\$ 2,532		\$ 2,532	\$ 176	\$ 2,708
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,502,048.35	1.376%	\$ 2,955		\$ 2,955	\$ 205	\$ 3,160
503-18-321 Wastewater Fund - Sewer Maintenance	1,883,912.68	1.726%	\$ 3,706		\$ 3,706	\$ 257	\$ 3,964
510-18-411 Refuse Fund - Refuse Management	437,913.07	0.401%	\$ 862		\$ 862	\$ 60	\$ 921
520-18-511 Parking Fund - Street Meters & City Lots	2,654,997.52	2.433%	\$ 5,223		\$ 5,223	\$ 362	\$ 5,586
521-18-513 County Parking Lots Fund	155,082.68	0.142%	\$ 305		\$ 305	\$ 21	\$ 326
521-18-514 County Parking Lots Fund	397,926.82	0.365%	\$ 783		\$ 783	\$ 54	\$ 837
522-18-512 State Pier and Parking Lot Fund	1,567,384.24	1.436%	\$ 3,084		\$ 3,084	\$ 214	\$ 3,298
601-13-21 Insurance Reserve Fund - HR	692,946.50	0.635%	\$ 1,363		\$ 1,363	\$ 95	\$ 1,458
601-13-22 Liability	1,827,224.27	1.674%	\$ 3,595		\$ 3,595	\$ 249	\$ 3,844
601-13-23 Workers Compensation	4,785,264.05	4.384%	\$ 9,414		\$ 9,414	\$ 653	\$ 10,068
605-19-51 Information Systems Fund - Information Systems	2,204,428.18	2.020%	\$ 4,337		\$ 4,337	\$ 301	\$ 4,638
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	964,201.19	0.883%	\$ 1,897		\$ 1,897	\$ 132	\$ 2,029
610-18-621 Fleet Mgmt Fund - Fleet Replacement	498,344.07	0.457%	\$ 980		\$ 980	\$ 68	\$ 1,048
615-12-42 Building Maintenance & Operations Fund - Warehouse	210,493.59	0.193%	\$ 414		\$ 414	\$ 29	\$ 443
615-18-41 Building Maintenance & Operations Fund	1,424,707.08	1.305%	\$ 2,803		\$ 2,803	\$ 195	\$ 2,997
710-18-21 Special Assessment Redemption Fund - Civil Engineering	922,519.01	0.845%	\$ 1,815		\$ 1,815	\$ 126	\$ 1,941
801-12-11 Pension Trust Fund - City Council	234,845.51	0.215%	\$ 462		\$ 462	\$ 32	\$ 494
<b>Total</b>	<b>109,144,825.76</b>	<b>100.000%</b>	<b>\$214,727</b>	<b>\$ -</b>	<b>\$214,727</b>	<b>\$ 14,059</b>	<b>\$228,786</b>

Allocation Basis:

Actual Expenditures

Source of Allocation:

FY18 Actual Expenditures

100-12- Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Financial Reporting</b>							
100-11- City Council	388,275.49	0.356%	\$ 562		\$ 562		\$ 562
100-11- City Manager	2,177,462.58	1.995%	\$ 3,154		\$ 3,154		\$ 3,154
100-11- City Treasurer	36,413.83	0.033%	\$ 53		\$ 53		\$ 53
100-11- City Clerk	677,641.33	0.621%	\$ 981		\$ 981		\$ 981
100-11- City Attorney	1,143,977.95	1.048%	\$ 1,657		\$ 1,657		\$ 1,657
100-12- Finance - Admin	1,046,974.17	0.959%	\$ 1,516		\$ 1,516		\$ 1,516
100-12- Finance - Accounting	698,642.20	0.640%	\$ 1,012		\$ 1,012		\$ 1,012
100-12- Finance - Revenue	991,957.51	0.909%	\$ 1,437		\$ 1,437	\$ 100	\$ 1,536
100-12- Finance - Purchasing	444,914.22	0.408%	\$ 644		\$ 644	\$ 45	\$ 689
100-19- GIS	326,964.19	0.300%	\$ 474		\$ 474	\$ 33	\$ 506
100-13- HR	1,128,224.46	1.034%	\$ 1,634		\$ 1,634	\$ 113	\$ 1,747
100-14- Parks & Rec Admin	2,923,028.18	2.678%	\$ 4,233		\$ 4,233	\$ 294	\$ 4,527
100-15- Police Admin	6,409,344.07	5.872%	\$ 9,283		\$ 9,283	\$ 644	\$ 9,927
100-16- Fire Admin	2,452,728.63	2.247%	\$ 3,552		\$ 3,552	\$ 247	\$ 3,799
100-17- Community Development Admin	706,829.69	0.648%	\$ 1,024		\$ 1,024	\$ 71	\$ 1,095
100-18- Public Works Admin	1,174,339.23	1.076%	\$ 1,701		\$ 1,701	\$ 118	\$ 1,819
100-14-21 Recreation Services	1,081,681.57	0.991%	\$ 1,567		\$ 1,567	\$ 109	\$ 1,675
100-14-24 Teen Drop In Center	101,055.70	0.093%	\$ 146		\$ 146	\$ 10	\$ 157
100-14-25 Special Activity Classes	390,445.20	0.358%	\$ 565		\$ 565	\$ 39	\$ 605
100-14-26 Special Events	374,464.10	0.343%	\$ 542		\$ 542	\$ 38	\$ 580
100-14-27 Tennis Operations	142,970.44	0.131%	\$ 207		\$ 207	\$ 14	\$ 221
100-14-28 Facility & Parks Reservations	328,219.48	0.301%	\$ 475		\$ 475	\$ 33	\$ 508
100-14-31 Cultural Arts	426,234.27	0.391%	\$ 617		\$ 617	\$ 43	\$ 660
100-14-34 Art Classes	287,950.57	0.264%	\$ 417		\$ 417	\$ 29	\$ 446
100-14-36 Concerts In The Park	112,900.39	0.103%	\$ 164		\$ 164	\$ 11	\$ 175
100-14-41 Sports Leagues & Tournaments	381,142.18	0.349%	\$ 552		\$ 552	\$ 38	\$ 590
100-14-42 Sports Classes	442,703.32	0.406%	\$ 641		\$ 641	\$ 44	\$ 686
100-14-43 Swimming Activities	521,799.23	0.478%	\$ 756		\$ 756	\$ 52	\$ 808
100-14-44 Sports & Aquatics Admin	196,355.18	0.180%	\$ 284		\$ 284	\$ 20	\$ 304
100-14-51 Volunteers	185,852.14	0.170%	\$ 269		\$ 269	\$ 19	\$ 288
100-14-61 Older Adult Activities	151,208.10	0.139%	\$ 219		\$ 219	\$ 15	\$ 234
100-14-62 Senior Services	408,276.12	0.374%	\$ 591		\$ 591	\$ 41	\$ 632
100-15-21 Patrol	9,320,743.01	8.540%	\$ 13,499		\$ 13,499	\$ 937	\$ 14,436
100-15-31 Investigations	2,820,003.63	2.584%	\$ 4,084		\$ 4,084	\$ 283	\$ 4,368
100-15-32 School Resource Officer	12,236.88	0.011%	\$ 18		\$ 18	\$ 1	\$ 19
100-15-41 Technical Support Services	1,423,636.19	1.304%	\$ 2,062		\$ 2,062	\$ 143	\$ 2,205
100-15-42 Communications	1,402,773.35	1.285%	\$ 2,032		\$ 2,032	\$ 141	\$ 2,173
100-15-51 Crime Prevention	599,201.41	0.549%	\$ 868		\$ 868	\$ 60	\$ 928



100-12- Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-15-61 Traffic Safety	2,139,304.57	1.960%	\$ 3,098		\$ 3,098	\$ 215	\$ 3,313
100-15-71 Jail Operations	669,593.43	0.613%	\$ 970		\$ 970	\$ 67	\$ 1,037
100-15-81 Parking Enforcement	1,893,167.19	1.735%	\$ 2,742		\$ 2,742	\$ 190	\$ 2,932
100-15-91 Animal Control	236,162.51	0.216%	\$ 342		\$ 342	\$ 24	\$ 366
100-16-21 Prevention	698,214.50	0.640%	\$ 1,011		\$ 1,011	\$ 70	\$ 1,081
100-16-23 Arson Investigation	4,364.20	0.004%	\$ 6		\$ 6	\$ 0	\$ 7
100-16-31 Suppression	6,942,264.65	6.361%	\$ 10,055		\$ 10,055	\$ 698	\$ 10,752
100-16-41 Paramedics	1,951,474.34	1.788%	\$ 2,826		\$ 2,826	\$ 196	\$ 3,022
100-16-51 Special Services	349,809.81	0.321%	\$ 507		\$ 507	\$ 35	\$ 542
100-16-52 Emergency Preparedness	36,150.89	0.033%	\$ 52		\$ 52	\$ 4	\$ 56
100-16-53 Fire Reserves	77,285.61	0.071%	\$ 112		\$ 112	\$ 8	\$ 120
100-16-54 CERT (Community Emergency Response Team)	6,787.71	0.006%	\$ 10		\$ 10	\$ 1	\$ 11
100-16-55 Communications	36,400.50	0.033%	\$ 53		\$ 53	\$ 4	\$ 56
100-16-56 Public Education	11,371.54	0.010%	\$ 16		\$ 16	\$ 1	\$ 18
100-17-21 Current Planning	564,839.15	0.518%	\$ 818		\$ 818	\$ 57	\$ 875
100-17-22 Advance Planning	481,414.72	0.441%	\$ 697		\$ 697	\$ 48	\$ 746
100-17-31 Plan Check	1,280,487.20	1.173%	\$ 1,855		\$ 1,855	\$ 129	\$ 1,983
100-17-32 Inspection	1,040,012.53	0.953%	\$ 1,506		\$ 1,506	\$ 105	\$ 1,611
100-17-41 Code Enforcement	399,374.51	0.366%	\$ 578		\$ 578	\$ 40	\$ 619
100-17-51 Traffic Engineering	338,851.87	0.310%	\$ 491		\$ 491	\$ 34	\$ 525
100-17-413 Environmental Programs	166,609.86	0.153%	\$ 241		\$ 241	\$ 17	\$ 258
100-18-21 Civil Engineering	1,632,711.03	1.496%	\$ 2,365		\$ 2,365	\$ 164	\$ 2,529
100-18-32 Street Repair	1,858,362.71	1.703%	\$ 2,691		\$ 2,691	\$ 187	\$ 2,878
100-18-34 Traffic Control	279,819.00	0.256%	\$ 405		\$ 405	\$ 28	\$ 433
100-18-42 Parks Maintenance	922,571.49	0.845%	\$ 1,336		\$ 1,336	\$ 93	\$ 1,429
100-18-43 School District Maintenance	284,441.81	0.261%	\$ 412		\$ 412	\$ 29	\$ 441
100-18-51 Electrical Maintenance	18,814.41	0.017%	\$ 27		\$ 27	\$ 2	\$ 29
201-18-111 Street Lighting & Landscape Fund - Street Lighting	406,436.94	0.372%	\$ 589		\$ 589	\$ 41	\$ 629
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	2,003.43	0.002%	\$ 3		\$ 3	\$ 0	\$ 3
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	184,479.13	0.169%	\$ 267		\$ 267	\$ 19	\$ 286
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	59,229.47	0.054%	\$ 86		\$ 86	\$ 6	\$ 92
205-18-32 Streets, Highways & Sidewalks - Street Repair	1,665,054.50	1.526%	\$ 2,412		\$ 2,412	\$ 167	\$ 2,579
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	229,511.16	0.210%	\$ 332		\$ 332	\$ 23	\$ 355
210-15-203 Asset Forfeiture Fund - DOJ Regional	197,461.72	0.181%	\$ 286		\$ 286	\$ 20	\$ 306
211-15-302 Police Safety Grants Fund - State SLES Grant	60,365.78	0.055%	\$ 87		\$ 87	\$ 6	\$ 93
230-14-91 Prop. A Fund - Transportation	878,115.72	0.805%	\$ 1,272		\$ 1,272	\$ 88	\$ 1,360
231-18-21 Prop. C Fund - Civil Engineering	691,126.98	0.633%	\$ 1,001		\$ 1,001	\$ 69	\$ 1,070
231-18-34 Prop. C Fund - Traffic Control	40,801.25	0.037%	\$ 59		\$ 59	\$ 4	\$ 63
232-18-91 AB 2766 Air Quality Fund - Transportation	20,088.65	0.018%	\$ 29		\$ 29	\$ 2	\$ 31
233-18-21 Measure R - Civil Engineering	8,085.86	0.007%	\$ 12		\$ 12	\$ 1	\$ 13
233-18-32 Measure R - Street Repair	510,376.47	0.468%	\$ 739		\$ 739	\$ 51	\$ 790

100-12- Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
401-11-21 Capital Improvement Fund - City Manager	22.02	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
401-12-11 Capital Improvement Fund - City Council	2,388.76	0.002%	\$ 3		\$ 3	\$ 0	\$ 4
401-14-11 Capital Improvement Fund - Parks & Rec Admin	22,411.53	0.021%	\$ 32		\$ 32	\$ 2	\$ 35
401-15-11 Capital Improvement Fund - Police Admin	384,186.26	0.352%	\$ 556		\$ 556	\$ 39	\$ 595
401-16-11 Capital Improvement Fund - Fire Admin	384,186.26	0.352%	\$ 556		\$ 556	\$ 39	\$ 595
401-18-21 Capital Improvement Fund - Civil Engineering	375,003.17	0.344%	\$ 543		\$ 543	\$ 38	\$ 581
401-18-32 Capital Improvement Fund - Street Repair	309,641.34	0.284%	\$ 448		\$ 448	\$ 31	\$ 480
403-0-0 Underground Assessment Districts	403,265.23	0.369%	\$ 584		\$ 584	\$ 41	\$ 625
501-18-211 Water Administration	3,026,211.89	2.773%	\$ 4,383		\$ 4,383	\$ 304	\$ 4,687
501-18-221 Water Source Of Supply	6,605,706.21	6.052%	\$ 9,567		\$ 9,567	\$ 664	\$ 10,231
501-18-231 Water Pumping	818,722.70	0.750%	\$ 1,186		\$ 1,186	\$ 82	\$ 1,268
501-18-241 Water Treatment	48,447.08	0.044%	\$ 70		\$ 70	\$ 5	\$ 75
501-18-251 Water Maintenance	1,287,025.51	1.179%	\$ 1,864		\$ 1,864	\$ 129	\$ 1,993
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,502,048.35	1.376%	\$ 2,175		\$ 2,175	\$ 151	\$ 2,326
503-18-321 Wastewater Fund - Sewer Maintenance	1,883,912.68	1.726%	\$ 2,728		\$ 2,728	\$ 189	\$ 2,918
510-18-411 Refuse Fund - Refuse Management	437,913.07	0.401%	\$ 634		\$ 634	\$ 44	\$ 678
520-18-511 Parking Fund - Street Meters & City Lots	2,654,997.52	2.433%	\$ 3,845		\$ 3,845	\$ 267	\$ 4,112
521-18-513 County Parking Lots Fund	155,082.68	0.142%	\$ 225		\$ 225	\$ 16	\$ 240
521-18-514 County Parking Lots Fund	397,926.82	0.365%	\$ 576		\$ 576	\$ 40	\$ 616
522-18-512 State Pier and Parking Lot Fund	1,567,384.24	1.436%	\$ 2,270		\$ 2,270	\$ 158	\$ 2,428
601-13-21 Insurance Reserve Fund - HR	692,946.50	0.635%	\$ 1,004		\$ 1,004	\$ 70	\$ 1,073
601-13-22 Liability	1,827,224.27	1.674%	\$ 2,646		\$ 2,646	\$ 184	\$ 2,830
601-13-23 Workers Compensation	4,785,264.05	4.384%	\$ 6,931		\$ 6,931	\$ 481	\$ 7,411
605-19-51 Information Systems Fund - Information Systems	2,204,428.18	2.020%	\$ 3,193		\$ 3,193	\$ 222	\$ 3,414
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	964,201.19	0.883%	\$ 1,396		\$ 1,396	\$ 97	\$ 1,493
610-18-621 Fleet Mgmt Fund - Fleet Replacement	498,344.07	0.457%	\$ 722		\$ 722	\$ 50	\$ 772
615-12-42 Building Maintenance & Operations Fund - Warehouse	210,493.59	0.193%	\$ 305		\$ 305	\$ 21	\$ 326
615-18-41 Building Maintenance & Operations Fund	1,424,707.08	1.305%	\$ 2,063		\$ 2,063	\$ 143	\$ 2,207
710-18-21 Special Assessment Redemption Fund - Civil Engineering	922,519.01	0.845%	\$ 1,336		\$ 1,336	\$ 93	\$ 1,429
801-12-11 Pension Trust Fund - City Council	234,845.51	0.215%	\$ 340		\$ 340	\$ 24	\$ 364
<b>Total</b>	<b>109,144,825.76</b>	<b>100.000%</b>	<b>\$158,075</b>	<b>\$ -</b>	<b>\$158,075</b>	<b>\$ 10,349</b>	<b>\$168,425</b>

Allocation Basis:

Actual Expenditures

Source of Allocation:

FY18 Actual Expenditures

100-12- Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>MOU's</b>							
100-11- City Manager	4.50	1.020%	\$ 279		\$ 279		\$ 279
100-11- City Clerk	3.50	0.794%	\$ 217		\$ 217		\$ 217
100-11- City Attorney	1.00	0.227%	\$ 62		\$ 62		\$ 62
100-12- Finance - Admin	4.00	0.907%	\$ 248		\$ 248		\$ 248
100-12- Finance - Accounting	4.00	0.907%	\$ 248		\$ 248		\$ 248
100-12- Finance - Revenue	7.00	1.587%	\$ 433		\$ 433	\$ 30	\$ 463
100-12- Finance - Purchasing	3.00	0.680%	\$ 186		\$ 186	\$ 13	\$ 198
100-19- GIS	2.00	0.454%	\$ 124		\$ 124	\$ 8	\$ 132
100-13- HR	5.00	1.134%	\$ 309		\$ 309	\$ 21	\$ 331
100-14- Parks & Rec Admin	4.00	0.907%	\$ 248		\$ 248	\$ 17	\$ 264
100-15- Police Admin	17.60	3.991%	\$ 1,089		\$ 1,089	\$ 74	\$ 1,163
100-16- Fire Admin	4.40	0.998%	\$ 272		\$ 272	\$ 19	\$ 291
100-17- Community Development Admin	4.00	0.907%	\$ 248		\$ 248	\$ 17	\$ 264
100-18- Public Works Admin	6.00	1.361%	\$ 371		\$ 371	\$ 25	\$ 397
100-14-21 Recreation Services	2.50	0.567%	\$ 155		\$ 155	\$ 11	\$ 165
100-14-24 Teen Drop In Center	0.75	0.170%	\$ 46		\$ 46	\$ 3	\$ 50
100-14-25 Special Activity Classes	0.58	0.132%	\$ 36		\$ 36	\$ 2	\$ 38
100-14-26 Special Events	1.48	0.336%	\$ 92		\$ 92	\$ 6	\$ 98
100-14-27 Tennis Operations	0.26	0.059%	\$ 16		\$ 16	\$ 1	\$ 17
100-14-28 Facility & Parks Reservations	2.33	0.528%	\$ 144		\$ 144	\$ 10	\$ 154
100-14-31 Cultural Arts	2.00	0.454%	\$ 124		\$ 124	\$ 8	\$ 132
100-14-34 Art Classes	1.12	0.254%	\$ 69		\$ 69	\$ 5	\$ 74
100-14-41 Sports Leagues & Tournaments	0.50	0.113%	\$ 31		\$ 31	\$ 2	\$ 33
100-14-42 Sports Classes	1.04	0.236%	\$ 64		\$ 64	\$ 4	\$ 69
100-14-43 Swimming Activities	1.81	0.410%	\$ 112		\$ 112	\$ 8	\$ 120
100-14-44 Sports & Aquatics Admin	0.50	0.113%	\$ 31		\$ 31	\$ 2	\$ 33
100-14-51 Volunteers	1.00	0.227%	\$ 62		\$ 62	\$ 4	\$ 66
100-14-61 Older Adult Activities	0.12	0.027%	\$ 7		\$ 7	\$ 1	\$ 8
100-14-62 Senior Services	2.00	0.454%	\$ 124		\$ 124	\$ 8	\$ 132
100-15-21 Patrol	76.00	17.234%	\$ 4,704		\$ 4,704	\$ 320	\$ 5,024
100-15-31 Investigations	28.00	6.349%	\$ 1,733		\$ 1,733	\$ 118	\$ 1,851
100-15-41 Technical Support Services	26.00	5.896%	\$ 1,609		\$ 1,609	\$ 110	\$ 1,719
100-15-51 Crime Prevention	6.00	1.361%	\$ 371		\$ 371	\$ 25	\$ 397
100-15-61 Traffic Safety	14.00	3.175%	\$ 866		\$ 866	\$ 59	\$ 925
100-15-71 Jail Operations	12.00	2.721%	\$ 743		\$ 743	\$ 51	\$ 793
100-15-81 Parking Enforcement	30.00	6.803%	\$ 1,857		\$ 1,857	\$ 126	\$ 1,983
100-15-91 Animal Control	6.00	1.361%	\$ 371		\$ 371	\$ 25	\$ 397
100-16-21 Prevention	4.00	0.907%	\$ 248		\$ 248	\$ 17	\$ 264

100-12- Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-16-31 Suppression	38.00	8.617%	\$ 2,352		\$ 2,352	\$ 160	\$ 2,512
100-16-41 Paramedics	14.00	3.175%	\$ 866		\$ 866	\$ 59	\$ 925
100-16-51 Special Services	2.00	0.454%	\$ 124		\$ 124	\$ 8	\$ 132
100-17-21 Current Planning	8.00	1.814%	\$ 495		\$ 495	\$ 34	\$ 529
100-17-31 Plan Check	4.50	1.020%	\$ 279		\$ 279	\$ 19	\$ 297
100-17-32 Inspection	7.50	1.701%	\$ 464		\$ 464	\$ 32	\$ 496
100-17-41 Code Enforcement	4.00	0.907%	\$ 248		\$ 248	\$ 17	\$ 264
100-17-51 Traffic Engineering	2.00	0.454%	\$ 124		\$ 124	\$ 8	\$ 132
100-17-413 Environmental Programs	1.00	0.227%	\$ 62		\$ 62	\$ 4	\$ 66
100-18-21 Civil Engineering	12.50	2.835%	\$ 774		\$ 774	\$ 53	\$ 826
100-18-32 Street Repair	11.25	2.551%	\$ 696		\$ 696	\$ 47	\$ 744
100-18-34 Traffic Control	1.50	0.340%	\$ 93		\$ 93	\$ 6	\$ 99
100-18-42 Parks Maintenance	2.25	0.510%	\$ 139		\$ 139	\$ 9	\$ 149
230-14-91 Prop. A Fund - Transportation	4.00	0.907%	\$ 248		\$ 248	\$ 17	\$ 264
501-18-231 Water Pumping	2.85	0.646%	\$ 176		\$ 176	\$ 12	\$ 188
501-18-251 Water Maintenance	7.95	1.803%	\$ 492		\$ 492	\$ 34	\$ 526
502-18-311 Stormwater Fund - Storm Drain Maintenance	1.05	0.238%	\$ 65		\$ 65	\$ 4	\$ 69
503-18-321 Wastewater Fund - Sewer Maintenance	3.90	0.884%	\$ 241		\$ 241	\$ 16	\$ 258
510-18-411 Refuse Fund - Refuse Management	1.00	0.227%	\$ 62		\$ 62	\$ 4	\$ 66
520-18-511 Parking Fund - Street Meters & City Lots	1.45	0.329%	\$ 90		\$ 90	\$ 6	\$ 96
521-18-513 County Parking Lots Fund	0.20	0.045%	\$ 12		\$ 12	\$ 1	\$ 13
521-18-514 County Parking Lots Fund	0.20	0.045%	\$ 12		\$ 12	\$ 1	\$ 13
522-18-512 State Pier and Parking Lot Fund	0.40	0.091%	\$ 25		\$ 25	\$ 2	\$ 26
601-13-21 Insurance Reserve Fund - HR	3.00	0.680%	\$ 186		\$ 186	\$ 13	\$ 198
605-19-51 Information Systems Fund - Information Systems	7.00	1.587%	\$ 433		\$ 433	\$ 30	\$ 463
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	4.25	0.964%	\$ 263		\$ 263	\$ 18	\$ 281
615-18-41 Building Maintenance & Operations Fund	5.25	1.191%	\$ 325		\$ 325	\$ 22	\$ 347
<b>Total</b>	<b>440.99</b>	<b>100.000%</b>	<b>\$ 27,293</b>	<b>\$ -</b>	<b>\$ 27,293</b>	<b>\$ 1,787</b>	<b>\$ 29,080</b>

Allocation Basis:

# of FTE (Excl Council, Treasurer) (Police and Fire x2)

Source of Allocation:

FY20 Staffing

100-12- Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Cash Management</b>							
100-11- City Council	517,213.77	0.449%	\$ 249		\$ 249		\$ 249
100-11- City Manager	471,037.69	0.409%	\$ 227		\$ 227		\$ 227
100-11- City Treasurer	14,433.79	0.013%	\$ 7		\$ 7		\$ 7
100-11- City Clerk	291,510.13	0.253%	\$ 140		\$ 140		\$ 140
100-11- City Attorney	322,255.71	0.280%	\$ 155		\$ 155		\$ 155
100-12- Finance - Admin	378,106.02	0.328%	\$ 182		\$ 182		\$ 182
100-12- Finance - Accounting	238,659.74	0.207%	\$ 115		\$ 115		\$ 115
100-12- Finance - Revenue	371,604.39	0.322%	\$ 179		\$ 179	\$ 12	\$ 191
100-12- Finance - Purchasing	142,281.33	0.123%	\$ 69		\$ 69	\$ 5	\$ 73
100-19- GIS	105,708.58	0.092%	\$ 51		\$ 51	\$ 3	\$ 54
100-13- HR	422,483.78	0.366%	\$ 204		\$ 204	\$ 14	\$ 217
100-14- Parks & Rec Admin	955,168.06	0.828%	\$ 460		\$ 460	\$ 31	\$ 491
100-15- Police Admin	2,078,999.56	1.803%	\$ 1,001		\$ 1,001	\$ 67	\$ 1,068
100-16- Fire Admin	991,215.94	0.860%	\$ 477		\$ 477	\$ 32	\$ 509
100-17- Community Development Admin	387,170.51	0.336%	\$ 186		\$ 186	\$ 12	\$ 199
100-18- Public Works Admin	405,258.52	0.352%	\$ 195		\$ 195	\$ 13	\$ 208
100-14-21 Recreation Services	364,837.73	0.316%	\$ 176		\$ 176	\$ 12	\$ 187
100-14-24 Teen Drop In Center	59,024.54	0.051%	\$ 28		\$ 28	\$ 2	\$ 30
100-14-25 Special Activity Classes	45,554.96	0.040%	\$ 22		\$ 22	\$ 1	\$ 23
100-14-26 Special Events	157,398.35	0.137%	\$ 76		\$ 76	\$ 5	\$ 81
100-14-27 Tennis Operations	125,559.80	0.109%	\$ 60		\$ 60	\$ 4	\$ 65
100-14-28 Facility & Parks Reservations	139,809.20	0.121%	\$ 67		\$ 67	\$ 4	\$ 72
100-14-31 Cultural Arts	162,131.24	0.141%	\$ 78		\$ 78	\$ 5	\$ 83
100-14-34 Art Classes	82,501.03	0.072%	\$ 40		\$ 40	\$ 3	\$ 42
100-14-36 Concerts In The Park	22,700.25	0.020%	\$ 11		\$ 11	\$ 1	\$ 12
100-14-41 Sports Leagues & Tournaments	68,775.20	0.060%	\$ 33		\$ 33	\$ 2	\$ 35
100-14-42 Sports Classes	175,380.02	0.152%	\$ 84		\$ 84	\$ 6	\$ 90
100-14-43 Swimming Activities	176,718.20	0.153%	\$ 85		\$ 85	\$ 6	\$ 91
100-14-44 Sports & Aquatics Admin	62,420.23	0.054%	\$ 30		\$ 30	\$ 2	\$ 32
100-14-51 Volunteers	63,347.04	0.055%	\$ 31		\$ 31	\$ 2	\$ 33
100-14-61 Older Adult Activities	49,783.47	0.043%	\$ 24		\$ 24	\$ 2	\$ 26
100-14-62 Senior Services	122,649.30	0.106%	\$ 59		\$ 59	\$ 4	\$ 63
100-15-21 Patrol	3,124,124.07	2.710%	\$ 1,505		\$ 1,505	\$ 100	\$ 1,605
100-15-31 Investigations	901,063.07	0.782%	\$ 434		\$ 434	\$ 29	\$ 463
100-15-32 School Resource Officer	10,514.21	0.009%	\$ 5		\$ 5	\$ 0	\$ 5
100-15-41 Technical Support Services	837,153.11	0.726%	\$ 403		\$ 403	\$ 27	\$ 430
100-15-42 Communications	487,713.70	0.423%	\$ 235		\$ 235	\$ 16	\$ 251
100-15-51 Crime Prevention	189,949.74	0.165%	\$ 91		\$ 91	\$ 6	\$ 98

100-12- Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-15-61 Traffic Safety	742,853.35	0.644%	\$ 358		\$ 358	\$ 24	\$ 382
100-15-71 Jail Operations	232,381.85	0.202%	\$ 112		\$ 112	\$ 7	\$ 119
100-15-81 Parking Enforcement	664,314.50	0.576%	\$ 320		\$ 320	\$ 21	\$ 341
100-15-91 Animal Control	97,542.28	0.085%	\$ 47		\$ 47	\$ 3	\$ 50
100-16-21 Prevention	268,967.28	0.233%	\$ 130		\$ 130	\$ 9	\$ 138
100-16-23 Arson Investiation	11,501.50	0.010%	\$ 6		\$ 6	\$ 0	\$ 6
100-16-31 Suppression	2,347,075.15	2.036%	\$ 1,131		\$ 1,131	\$ 75	\$ 1,206
100-16-41 Paramedics	770,096.90	0.668%	\$ 371		\$ 371	\$ 25	\$ 396
100-16-51 Special Services	104,041.31	0.090%	\$ 50		\$ 50	\$ 3	\$ 53
100-16-52 Emergency Preparedness	41,773.27	0.036%	\$ 20		\$ 20	\$ 1	\$ 21
100-16-54 CERT (Community Emergency Response Team)	8,435.56	0.007%	\$ 4		\$ 4	\$ 0	\$ 4
100-16-55 Communications	59,828.75	0.052%	\$ 29		\$ 29	\$ 2	\$ 31
100-16-56 Public Education	10,274.87	0.009%	\$ 5		\$ 5	\$ 0	\$ 5
100-17-21 Current Planning	423,616.76	0.367%	\$ 204		\$ 204	\$ 14	\$ 218
100-17-31 Plan Check	476,828.44	0.414%	\$ 230		\$ 230	\$ 15	\$ 245
100-17-32 Inspection	365,597.39	0.317%	\$ 176		\$ 176	\$ 12	\$ 188
100-17-41 Code Enforcement	142,840.34	0.124%	\$ 69		\$ 69	\$ 5	\$ 73
100-17-51 Traffic Engineering	149,607.98	0.130%	\$ 72		\$ 72	\$ 5	\$ 77
100-17-413 Environmental Programs	120,780.40	0.105%	\$ 58		\$ 58	\$ 4	\$ 62
100-18-21 Civil Engineering	695,256.16	0.603%	\$ 335		\$ 335	\$ 22	\$ 357
100-18-32 Street Repair	772,568.71	0.670%	\$ 372		\$ 372	\$ 25	\$ 397
100-18-34 Traffic Control	122,001.51	0.106%	\$ 59		\$ 59	\$ 4	\$ 63
100-18-42 Parks Maintenance	370,828.80	0.322%	\$ 179		\$ 179	\$ 12	\$ 191
100-18-43 School District Maintenance	92,749.56	0.080%	\$ 45		\$ 45	\$ 3	\$ 48
201-18-111 Street Lighting & Landscape Fund - Street Lighting	51,282.23	0.044%	\$ 25		\$ 25	\$ 2	\$ 26
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	543.61	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	21,049.04	0.018%	\$ 10		\$ 10	\$ 1	\$ 11
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	41,898.36	0.036%	\$ 20		\$ 20	\$ 1	\$ 22
205-18-32 Streets, Highways & Sidewalks - Street Repair	2,301,708.01	1.996%	\$ 1,109		\$ 1,109	\$ 74	\$ 1,183
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	1,031,941.03	0.895%	\$ 497		\$ 497	\$ 33	\$ 530
210-15-203 Asset Forfeiture Fund - DOJ Regional	588,505.14	0.510%	\$ 283		\$ 283	\$ 19	\$ 302
211-15-302 Police Safety Grants Fund - State SLES Grant	180,007.01	0.156%	\$ 87		\$ 87	\$ 6	\$ 92
230-14-91 Prop. A Fund - Transportation	12,797.04	0.011%	\$ 6		\$ 6	\$ 0	\$ 7
231-18-21 Prop. C Fund - Civil Engineering	4,392,548.21	3.810%	\$ 2,116		\$ 2,116	\$ 141	\$ 2,257
232-18-91 AB 2766 Air Quality Fund - Transportation	116,307.21	0.101%	\$ 56		\$ 56	\$ 4	\$ 60
233-18-21 Measure R - Civil Engineering	70,572.57	0.061%	\$ 34		\$ 34	\$ 2	\$ 36
233-18-32 Measure R - Street Repair	1,443,529.78	1.252%	\$ 695		\$ 695	\$ 46	\$ 742
234-18-21 Measure M - Civil Engineering	21,454.62	0.019%	\$ 10		\$ 10	\$ 1	\$ 11
234-18-32 Measure M - Street Repair	163,889.46	0.142%	\$ 79		\$ 79	\$ 5	\$ 84
401-15-11 Capital Improvement Fund - Police Admin	1,500,828.53	1.302%	\$ 723		\$ 723	\$ 48	\$ 771
401-16-11 Capital Improvement Fund - Fire Admin	1,500,828.53	1.302%	\$ 723		\$ 723	\$ 48	\$ 771

100-12- Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
401-18-21 Capital Improvement Fund - Civil Engineering	4,560,773.38	3.956%	\$ 2,197		\$ 2,197	\$ 147	\$ 2,344
401-18-32 Capital Improvement Fund - Street Repair	1,845,287.35	1.601%	\$ 889		\$ 889	\$ 59	\$ 948
403-0-0 Underground Assessment Districts	396,800.15	0.344%	\$ 191		\$ 191	\$ 13	\$ 204
501-18-211 Water Administration	23,818,133.48	20.659%	\$ 11,473		\$ 11,473	\$ 766	\$ 12,239
501-18-221 Water Source Of Supply	7,079,652.62	6.141%	\$ 3,410		\$ 3,410	\$ 228	\$ 3,638
501-18-231 Water Pumping	1,462,656.57	1.269%	\$ 705		\$ 705	\$ 47	\$ 752
501-18-241 Water Treatment	261,345.77	0.227%	\$ 126		\$ 126	\$ 8	\$ 134
501-18-251 Water Maintenance	1,490,138.21	1.293%	\$ 718		\$ 718	\$ 48	\$ 766
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,732,951.45	1.503%	\$ 835		\$ 835	\$ 56	\$ 890
503-18-321 Wastewater Fund - Sewer Maintenance	9,626,046.02	8.349%	\$ 4,637		\$ 4,637	\$ 310	\$ 4,946
510-18-411 Refuse Fund - Refuse Management	845,849.89	0.734%	\$ 407		\$ 407	\$ 27	\$ 435
520-18-511 Parking Fund - Street Meters & City Lots	1,894,489.91	1.643%	\$ 913		\$ 913	\$ 61	\$ 973
521-18-513 County Parking Lots Fund	96,553.92	0.084%	\$ 47		\$ 47	\$ 3	\$ 50
521-18-514 County Parking Lots Fund	245,387.68	0.213%	\$ 118		\$ 118	\$ 8	\$ 126
522-18-512 State Pier and Parking Lot Fund	1,741,403.40	1.510%	\$ 839		\$ 839	\$ 56	\$ 895
601-13-21 Insurance Reserve Fund - HR	1,581,721.52	1.372%	\$ 762		\$ 762	\$ 51	\$ 813
601-13-22 Liability	2,661,778.18	2.309%	\$ 1,282		\$ 1,282	\$ 86	\$ 1,368
601-13-23 Workers Compensation	9,069,195.89	7.866%	\$ 4,368		\$ 4,368	\$ 292	\$ 4,660
605-19-51 Information Systems Fund - Information Systems	725,293.56	0.629%	\$ 349		\$ 349	\$ 23	\$ 373
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	2,306,693.54	2.001%	\$ 1,111		\$ 1,111	\$ 74	\$ 1,185
610-18-621 Fleet Mgmt Fund - Fleet Replacement	853,926.63	0.741%	\$ 411		\$ 411	\$ 27	\$ 439
615-12-42 Building Maintenance & Operations Fund - Warehouse	9,170.71	0.008%	\$ 4		\$ 4	\$ 0	\$ 5
615-18-41 Building Maintenance & Operations Fund	63,619.89	0.055%	\$ 31		\$ 31	\$ 2	\$ 33
710-18-21 Special Assessment Redemption Fund - Civil Engineering	1,356,258.73	1.176%	\$ 653		\$ 653	\$ 44	\$ 697
801-12-11 Pension Trust Fund - City Council	75,650.06	0.066%	\$ 36		\$ 36	\$ 2	\$ 39
802-0-0 Special Deposits Fund	1,053,301.14	0.914%	\$ 507		\$ 507	\$ 34	\$ 541
804-0-0 PARS Investment Trust	381,810.70	0.331%	\$ 184		\$ 184	\$ 12	\$ 196
<b>Total</b>	<b>115,289,559.33</b>	<b>100.000%</b>	<b>\$ 55,533</b>	<b>\$ -</b>	<b>\$ 55,533</b>	<b>\$ 3,636</b>	<b>\$ 59,169</b>

Allocation Basis:

Cash Balance by Fund

Source of Allocation:

FY18 Cash Balance Report

100-12- Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Budget</b>							
100-11- City Council	491,349.00	0.406%	\$ 227		\$ 227		\$ 227
100-11- City Manager	1,327,374.00	1.098%	\$ 614		\$ 614		\$ 614
100-11- City Treasurer	45,322.00	0.037%	\$ 21		\$ 21		\$ 21
100-11- City Clerk	791,423.00	0.655%	\$ 366		\$ 366		\$ 366
100-11- City Attorney	996,205.00	0.824%	\$ 460		\$ 460		\$ 460
100-12- Finance - Admin	1,127,112.00	0.932%	\$ 521		\$ 521		\$ 521
100-12- Finance - Accounting	728,575.00	0.603%	\$ 337		\$ 337		\$ 337
100-12- Finance - Revenue	1,163,033.00	0.962%	\$ 538		\$ 538	\$ 37	\$ 574
100-12- Finance - Purchasing	448,536.00	0.371%	\$ 207		\$ 207	\$ 14	\$ 222
100-19- GIS	329,460.00	0.273%	\$ 152		\$ 152	\$ 10	\$ 163
100-13- HR	1,245,190.00	1.030%	\$ 576		\$ 576	\$ 39	\$ 615
100-14- Parks & Rec Admin	2,974,158.00	2.460%	\$ 1,375		\$ 1,375	\$ 94	\$ 1,469
100-15- Police Admin	6,523,153.00	5.396%	\$ 3,015		\$ 3,015	\$ 207	\$ 3,222
100-16- Fire Admin	3,082,194.00	2.549%	\$ 1,425		\$ 1,425	\$ 98	\$ 1,522
100-17- Community Development Admin	834,236.00	0.690%	\$ 386		\$ 386	\$ 26	\$ 412
100-18- Public Works Admin	1,289,669.00	1.067%	\$ 596		\$ 596	\$ 41	\$ 637
100-14-21 Recreation Services	1,157,927.00	0.958%	\$ 535		\$ 535	\$ 37	\$ 572
100-14-24 Teen Drop In Center	184,134.00	0.152%	\$ 85		\$ 85	\$ 6	\$ 91
100-14-25 Special Activity Classes	141,222.00	0.117%	\$ 65		\$ 65	\$ 4	\$ 70
100-14-26 Special Events	505,247.00	0.418%	\$ 234		\$ 234	\$ 16	\$ 250
100-14-27 Tennis Operations	394,027.20	0.326%	\$ 182		\$ 182	\$ 12	\$ 195
100-14-28 Facility & Parks Reservations	447,341.00	0.370%	\$ 207		\$ 207	\$ 14	\$ 221
100-14-31 Cultural Arts	513,346.80	0.425%	\$ 237		\$ 237	\$ 16	\$ 254
100-14-34 Art Classes	288,054.00	0.238%	\$ 133		\$ 133	\$ 9	\$ 142
100-14-36 Concerts In The Park	110,943.00	0.092%	\$ 51		\$ 51	\$ 4	\$ 55
100-14-41 Sports Leagues & Tournaments	215,657.00	0.178%	\$ 100		\$ 100	\$ 7	\$ 107
100-14-42 Sports Classes	545,650.00	0.451%	\$ 252		\$ 252	\$ 17	\$ 269
100-14-43 Swimming Activities	559,231.00	0.463%	\$ 258		\$ 258	\$ 18	\$ 276
100-14-44 Sports & Aquatics Admin	197,616.00	0.163%	\$ 91		\$ 91	\$ 6	\$ 98
100-14-51 Volunteers	202,006.00	0.167%	\$ 93		\$ 93	\$ 6	\$ 100
100-14-61 Older Adult Activities	158,605.00	0.131%	\$ 73		\$ 73	\$ 5	\$ 78
100-14-62 Senior Services	415,040.00	0.343%	\$ 192		\$ 192	\$ 13	\$ 205
100-15-21 Patrol	10,202,009.00	8.439%	\$ 4,715		\$ 4,715	\$ 323	\$ 5,039
100-15-31 Investigations	2,899,216.00	2.398%	\$ 1,340		\$ 1,340	\$ 92	\$ 1,432
100-15-32 School Resource Officer	31,664.00	0.026%	\$ 15		\$ 15	\$ 1	\$ 16
100-15-41 Technical Support Services	1,626,537.00	1.345%	\$ 752		\$ 752	\$ 52	\$ 803
100-15-42 Communications	1,488,098.00	1.231%	\$ 688		\$ 688	\$ 47	\$ 735
100-15-51 Crime Prevention	610,424.00	0.505%	\$ 282		\$ 282	\$ 19	\$ 301



100-12- Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-15-61 Traffic Safety	2,389,146.00	1.976%	\$ 1,104		\$ 1,104	\$ 76	\$ 1,180
100-15-71 Jail Operations	737,240.00	0.610%	\$ 341		\$ 341	\$ 23	\$ 364
100-15-81 Parking Enforcement	2,116,906.00	1.751%	\$ 978		\$ 978	\$ 67	\$ 1,046
100-15-91 Animal Control	315,092.00	0.261%	\$ 146		\$ 146	\$ 10	\$ 156
100-16-21 Prevention	853,373.00	0.706%	\$ 394		\$ 394	\$ 27	\$ 421
100-16-23 Arson Investigation	34,368.00	0.028%	\$ 16		\$ 16	\$ 1	\$ 17
100-16-31 Suppression	7,487,711.00	6.194%	\$ 3,461		\$ 3,461	\$ 237	\$ 3,698
100-16-41 Paramedics	2,409,053.00	1.993%	\$ 1,113		\$ 1,113	\$ 76	\$ 1,190
100-16-51 Special Services	333,835.00	0.276%	\$ 154		\$ 154	\$ 11	\$ 165
100-16-52 Emergency Preparedness	114,577.00	0.095%	\$ 53		\$ 53	\$ 4	\$ 57
100-16-54 CERT (Community Emergency Response Team)	26,520.00	0.022%	\$ 12		\$ 12	\$ 1	\$ 13
100-16-55 Communications	48,390.00	0.040%	\$ 22		\$ 22	\$ 2	\$ 24
100-16-56 Public Education	26,358.00	0.022%	\$ 12		\$ 12	\$ 1	\$ 13
100-17-21 Current Planning	1,290,275.00	1.067%	\$ 596		\$ 596	\$ 41	\$ 637
100-17-31 Plan Check	1,445,694.00	1.196%	\$ 668		\$ 668	\$ 46	\$ 714
100-17-32 Inspection	1,170,469.00	0.968%	\$ 541		\$ 541	\$ 37	\$ 578
100-17-41 Code Enforcement	459,641.00	0.380%	\$ 212		\$ 212	\$ 15	\$ 227
100-17-51 Traffic Engineering	430,497.00	0.356%	\$ 199		\$ 199	\$ 14	\$ 213
100-17-413 Environmental Programs	652,426.00	0.540%	\$ 302		\$ 302	\$ 21	\$ 322
100-18-21 Civil Engineering	2,174,276.00	1.798%	\$ 1,005		\$ 1,005	\$ 69	\$ 1,074
100-18-32 Street Repair	2,408,506.00	1.992%	\$ 1,113		\$ 1,113	\$ 76	\$ 1,190
100-18-34 Traffic Control	387,378.00	0.320%	\$ 179		\$ 179	\$ 12	\$ 191
100-18-42 Parks Maintenance	1,187,169.00	0.982%	\$ 549		\$ 549	\$ 38	\$ 586
100-18-43 School District Maintenance	234,553.00	0.194%	\$ 108		\$ 108	\$ 7	\$ 116
201-18-111 Street Lighting & Landscape Fund - Street Lighting	408,551.00	0.338%	\$ 189		\$ 189	\$ 13	\$ 202
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	4,542.00	0.004%	\$ 2		\$ 2	\$ 0	\$ 2
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	133,708.00	0.111%	\$ 62		\$ 62	\$ 4	\$ 66
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	80,000.00	0.066%	\$ 37		\$ 37	\$ 3	\$ 40
205-18-32 Streets, Highways & Sidewalks - Street Repair	500,000.00	0.414%	\$ 231		\$ 231	\$ 16	\$ 247
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	300,000.00	0.248%	\$ 139		\$ 139	\$ 10	\$ 148
210-15-203 Asset Forfeiture Fund - DOJ Regional	153,700.00	0.127%	\$ 71		\$ 71	\$ 5	\$ 76
211-15-302 Police Safety Grants Fund - State SLES Grant	140,000.00	0.116%	\$ 65		\$ 65	\$ 4	\$ 69
230-14-91 Prop. A Fund - Transportation	1,009,249.00	0.835%	\$ 466		\$ 466	\$ 32	\$ 498
231-18-21 Prop. C Fund - Civil Engineering	461,000.00	0.381%	\$ 213		\$ 213	\$ 15	\$ 228
232-18-91 AB 2766 Air Quality Fund - Transportation	2,100.00	0.002%	\$ 1		\$ 1	\$ 0	\$ 1
233-18-21 Measure R - Civil Engineering	40,000.00	0.033%	\$ 18		\$ 18	\$ 1	\$ 20
233-18-32 Measure R - Street Repair	340,000.00	0.281%	\$ 157		\$ 157	\$ 11	\$ 168
234-18-21 Measure M - Civil Engineering	37,000.00	0.031%	\$ 17		\$ 17	\$ 1	\$ 18
234-18-32 Measure M - Street Repair	480,000.00	0.397%	\$ 222		\$ 222	\$ 15	\$ 237
401-14-11 Capital Improvement Fund - Parks & Rec Admin	1,100,000.00	0.910%	\$ 508		\$ 508	\$ 35	\$ 543
401-15-11 Capital Improvement Fund - Police Admin	386,219.00	0.319%	\$ 179		\$ 179	\$ 12	\$ 191

100-12- Finance - Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
401-16-11 Capital Improvement Fund - Fire Admin	386,219.00	0.319%	\$ 179		\$ 179	\$ 12	\$ 191
401-18-21 Capital Improvement Fund - Civil Engineering	1,510,000.00	1.249%	\$ 698		\$ 698	\$ 48	\$ 746
401-18-32 Capital Improvement Fund - Street Repair	250,000.00	0.207%	\$ 116		\$ 116	\$ 8	\$ 123
501-18-211 Water Administration	3,858,164.00	3.191%	\$ 1,783		\$ 1,783	\$ 122	\$ 1,906
501-18-221 Water Source Of Supply	6,515,100.00	5.389%	\$ 3,011		\$ 3,011	\$ 207	\$ 3,218
501-18-231 Water Pumping	1,306,772.00	1.081%	\$ 604		\$ 604	\$ 41	\$ 645
501-18-241 Water Treatment	296,695.00	0.245%	\$ 137		\$ 137	\$ 9	\$ 147
501-18-251 Water Maintenance	1,582,766.00	1.309%	\$ 732		\$ 732	\$ 50	\$ 782
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,639,089.00	1.356%	\$ 758		\$ 758	\$ 52	\$ 810
503-18-321 Wastewater Fund - Sewer Maintenance	5,063,346.00	4.188%	\$ 2,340		\$ 2,340	\$ 161	\$ 2,501
510-18-411 Refuse Fund - Refuse Management	1,054,302.00	0.872%	\$ 487		\$ 487	\$ 33	\$ 521
520-18-511 Parking Fund - Street Meters & City Lots	4,283,311.00	3.543%	\$ 1,980		\$ 1,980	\$ 136	\$ 2,116
521-18-513 County Parking Lots Fund	210,618.00	0.174%	\$ 97		\$ 97	\$ 7	\$ 104
521-18-514 County Parking Lots Fund	541,632.00	0.448%	\$ 250		\$ 250	\$ 17	\$ 268
522-18-512 State Pier and Parking Lot Fund	599,689.00	0.496%	\$ 277		\$ 277	\$ 19	\$ 296
601-13-21 Insurance Reserve Fund - HR	762,720.00	0.631%	\$ 353		\$ 353	\$ 24	\$ 377
601-13-22 Liability	1,350,965.00	1.117%	\$ 624		\$ 624	\$ 43	\$ 667
601-13-23 Workers Compensation	614,173.00	0.508%	\$ 284		\$ 284	\$ 19	\$ 303
605-19-51 Information Systems Fund - Information Systems	2,899,836.00	2.399%	\$ 1,340		\$ 1,340	\$ 92	\$ 1,432
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,248,527.00	1.033%	\$ 577		\$ 577	\$ 40	\$ 617
610-18-621 Fleet Mgmt Fund - Fleet Replacement	1,044,663.00	0.864%	\$ 483		\$ 483	\$ 33	\$ 516
615-12-42 Building Maintenance & Operations Fund - Warehouse	247,487.00	0.205%	\$ 114		\$ 114	\$ 8	\$ 122
615-18-41 Building Maintenance & Operations Fund	1,780,469.00	1.473%	\$ 823		\$ 823	\$ 56	\$ 879
710-18-21 Special Assessment Redemption Fund - Civil Engineering	1,006,950.00	0.833%	\$ 465		\$ 465	\$ 32	\$ 497
801-12-11 Pension Trust Fund - City Council	241,000.00	0.199%	\$ 111		\$ 111	\$ 8	\$ 119
<b>Total</b>	<b>120,894,999.00</b>	<b>100.000%</b>	<b>\$ 55,877</b>	<b>\$ -</b>	<b>\$ 55,877</b>	<b>\$ 3,658</b>	<b>\$ 59,536</b>

Allocation Basis:

Budgeted Expenditures

Source of Allocation:

FY20 Budget

**ALLOCATION SUMMARY**

**100-12- Finance - Accounting**

	<u>Payroll</u>	<u>Accounts Payable</u>	<u>General Ledger /</u>	<u>Financial Reporting</u>
100-11- City Council	\$ 2,247	\$ 2,128	\$ 764	\$ 562
100-11- City Manager	\$ 2,022	\$ 1,817	\$ 4,284	\$ 3,154
100-11- City Treasurer	\$ 449	\$ 55	\$ 72	\$ 53
100-11- City Clerk	\$ 1,573	\$ 1,798	\$ 1,333	\$ 981
100-11- City Attorney	\$ 449	\$ 2,716	\$ 2,251	\$ 1,657
100-12- Finance - Admin	\$ 1,797	\$ 972	\$ 2,060	\$ 1,516
100-12- Finance - Accounting	\$ 1,797	\$ 716	\$ 1,374	\$ 1,012
100-12- Finance - Revenue	\$ 3,363	\$ 3,103	\$ 2,087	\$ 1,536
100-12- Finance - Purchasing	\$ 1,441	\$ 511	\$ 936	\$ 689
100-19- GIS	\$ 961	\$ 334	\$ 688	\$ 506
100-13- HR	\$ 2,402	\$ 3,987	\$ 2,374	\$ 1,747
100-14- Parks & Rec Admin	\$ 1,922	\$ 2,023	\$ 6,150	\$ 4,527
100-15- Police Admin	\$ 8,455	\$ 5,165	\$ 13,485	\$ 9,927
100-16- Fire Admin	\$ 2,114	\$ 2,926	\$ 5,160	\$ 3,799
100-17- Community Development Admin	\$ 1,922	\$ 1,080	\$ 1,487	\$ 1,095
100-18- Public Works Admin	\$ 2,882	\$ 1,296	\$ 2,471	\$ 1,819
100-14-21 Recreation Services	\$ 1,201	\$ 3,849	\$ 2,276	\$ 1,675
100-14-24 Teen Drop In Center	\$ 360	\$ 157	\$ 213	\$ 157
100-14-25 Special Activity Classes	\$ 279	\$ 1,669	\$ 821	\$ 605
100-14-26 Special Events	\$ 711	\$ 491	\$ 788	\$ 580
100-14-27 Tennis Operations	\$ 125	\$ 1,002	\$ 301	\$ 221
100-14-28 Facility & Parks Reservations	\$ 1,119	\$ 1,925	\$ 691	\$ 508
100-14-31 Cultural Arts	\$ 961	\$ 609	\$ 897	\$ 660
100-14-34 Art Classes	\$ 538	\$ 2,219	\$ 606	\$ 446
100-14-36 Concerts In The Park	\$ -	\$ 864	\$ 238	\$ 175
100-14-41 Sports Leagues & Tournaments	\$ 240	\$ 2,848	\$ 802	\$ 590
100-14-42 Sports Classes	\$ 500	\$ 1,787	\$ 931	\$ 686
100-14-43 Swimming Activities	\$ 870	\$ 1,296	\$ 1,098	\$ 808

**ALLOCATION SUMMARY**

**100-12- Finance - Accounting**

	<u>Payroll</u>	<u>Accounts Payable</u>	<u>General Ledger /</u>	<u>Financial Reporting</u>
100-14-44 Sports & Aquatics Admin	\$ 240	\$ -	\$ 413	\$ 304
100-14-51 Volunteers	\$ 480	\$ 79	\$ 391	\$ 288
100-14-61 Older Adult Activities	\$ 58	\$ 1,807	\$ 318	\$ 234
100-14-62 Senior Services	\$ 961	\$ 491	\$ 859	\$ 632
100-15-21 Patrol	\$ 36,510	\$ 2,494	\$ 19,610	\$ 14,436
100-15-31 Investigations	\$ 13,451	\$ 1,276	\$ 5,933	\$ 4,368
100-15-32 School Resource Officer	\$ -	\$ 39	\$ 26	\$ 19
100-15-41 Technical Support Services	\$ 12,490	\$ 2,651	\$ 2,995	\$ 2,205
100-15-42 Communications	\$ -	\$ 471	\$ 2,951	\$ 2,173
100-15-51 Crime Prevention	\$ 2,882	\$ 275	\$ 1,261	\$ 928
100-15-61 Traffic Safety	\$ 6,725	\$ 1,532	\$ 4,501	\$ 3,313
100-15-71 Jail Operations	\$ 5,765	\$ 844	\$ 1,409	\$ 1,037
100-15-81 Parking Enforcement	\$ 14,412	\$ 1,473	\$ 3,983	\$ 2,932
100-15-91 Animal Control	\$ 2,882	\$ 648	\$ 497	\$ 366
100-16-21 Prevention	\$ 1,922	\$ 805	\$ 1,469	\$ 1,081
100-16-23 Arson Investiation	\$ -	\$ 196	\$ 9	\$ 7
100-16-31 Suppression	\$ 18,255	\$ 2,749	\$ 14,606	\$ 10,752
100-16-41 Paramedics	\$ 6,725	\$ 766	\$ 4,106	\$ 3,022
100-16-51 Special Services	\$ 961	\$ 255	\$ 736	\$ 542
100-16-52 Emergency Preparedness	\$ -	\$ 412	\$ 76	\$ 56
100-16-53 Fire Reserves	\$ -	\$ 118	\$ 163	\$ 120
100-16-54 CERT (Community Emergency Response Team)	\$ -	\$ 20	\$ 14	\$ 11
100-16-55 Communications	\$ -	\$ 550	\$ 77	\$ 56
100-16-56 Public Education	\$ -	\$ -	\$ 24	\$ 18
100-17-21 Current Planning	\$ 3,843	\$ 196	\$ 1,188	\$ 875
100-17-22 Advance Planning	\$ -	\$ 1,159	\$ 1,013	\$ 746
100-17-31 Plan Check	\$ 2,162	\$ 648	\$ 2,694	\$ 1,983
100-17-32 Inspection	\$ 3,603	\$ 570	\$ 2,188	\$ 1,611

**ALLOCATION SUMMARY**

**100-12- Finance - Accounting**

	<u>Payroll</u>	<u>Accounts Payable</u>	<u>General Ledger /</u>	<u>Financial Reporting</u>
100-17-41 Code Enforcement	\$ 1,922	\$ 59	\$ 840	\$ 619
100-17-51 Traffic Engineering	\$ 961	\$ 923	\$ 713	\$ 525
100-17-413 Environmental Programs	\$ 480	\$ 255	\$ 351	\$ 258
100-18-21 Civil Engineering	\$ 6,005	\$ 1,100	\$ 3,435	\$ 2,529
100-18-31 Street Maintenance	\$ -	\$ 5,342	\$ -	\$ -
100-18-32 Street Repair	\$ 5,404	\$ 550	\$ 3,910	\$ 2,878
100-18-34 Traffic Control	\$ 721	\$ 2,671	\$ 589	\$ 433
100-18-42 Parks Maintenance	\$ 1,081	\$ 1,728	\$ 1,941	\$ 1,429
100-18-43 School District Maintenance	\$ -	\$ -	\$ 598	\$ 441
100-18-51 Electrical Maintenance	\$ -	\$ -	\$ 40	\$ 29
100-18-413 Environmental Programs	\$ -	\$ 20	\$ -	\$ -
201-18-111 Street Lighting & Landscape Fund - Street Lighting	\$ -	\$ 628	\$ 855	\$ 629
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	\$ -	\$ 236	\$ 4	\$ 3
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	\$ -	\$ 1,198	\$ 388	\$ 286
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	\$ -	\$ -	\$ 125	\$ 92
205-18-32 Streets, Highways & Sidewalks - Street Repair	\$ -	\$ 864	\$ 3,503	\$ 2,579
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	\$ -	\$ 844	\$ 483	\$ 355
210-15-203 Asset Forfeiture Fund - DOJ Regional	\$ -	\$ 2,003	\$ 415	\$ 306
210-15-206 Asset Forfeiture Fund	\$ -	\$ 20	\$ -	\$ -
211-15-302 Police Safety Grants Fund - State SLES Grant	\$ -	\$ 236	\$ 127	\$ 93
230-14-91 Prop. A Fund - Transportation	\$ 1,922	\$ 2,416	\$ 1,847	\$ 1,360
231-18-21 Prop. C Fund - Civil Engineering	\$ -	\$ 471	\$ 1,454	\$ 1,070
231-18-34 Prop. C Fund - Traffic Control	\$ -	\$ 196	\$ 86	\$ 63
232-18-91 AB 2766 Air Quality Fund - Transportation	\$ -	\$ 20	\$ 42	\$ 31
233-18-21 Measure R - Civil Engineering	\$ -	\$ -	\$ 17	\$ 13
233-18-32 Measure R - Street Repair	\$ -	\$ 452	\$ 1,074	\$ 790
234-18-21 Measure M - Civil Engineering	\$ -	\$ -	\$ -	\$ -
234-18-32 Measure M - Street Repair	\$ -	\$ -	\$ -	\$ -

**ALLOCATION SUMMARY**

**100-12- Finance - Accounting**

	<u>Payroll</u>	<u>Accounts Payable</u>	<u>General Ledger /</u>	<u>Financial Reporting</u>
401-11-21 Capital Improvement Fund - City Manager	\$ -	\$ 39	\$ 0	\$ 0
401-12-11 Capital Improvement Fund - City Council	\$ -	\$ 39	\$ 5	\$ 4
401-14-11 Capital Improvement Fund - Parks & Rec Admin	\$ -	\$ -	\$ 47	\$ 35
401-14-21 Capital Improvement Fund - Recreation Services	\$ -	\$ 137	\$ -	\$ -
401-15-11 Capital Improvement Fund - Police Admin	\$ -	\$ 98	\$ 808	\$ 595
401-16-11 Capital Improvement Fund - Fire Admin	\$ -	\$ 98	\$ 808	\$ 595
401-18-11 Capital Improvement Fund - PW Admin	\$ -	\$ 1,414	\$ -	\$ -
401-18-21 Capital Improvement Fund - Civil Engineering	\$ -	\$ -	\$ 789	\$ 581
401-18-32 Capital Improvement Fund - Street Repair	\$ -	\$ 1,100	\$ 651	\$ 480
403-0-0 Underground Assessment Districts	\$ -	\$ -	\$ 848	\$ 625
501-18-211 Water Administration	\$ -	\$ 746	\$ 6,367	\$ 4,687
501-18-221 Water Source Of Supply	\$ -	\$ 589	\$ 13,898	\$ 10,231
501-18-231 Water Pumping	\$ 1,369	\$ 3,849	\$ 1,722	\$ 1,268
501-18-241 Water Treatment	\$ -	\$ 687	\$ 102	\$ 75
501-18-251 Water Maintenance	\$ 3,819	\$ 3,005	\$ 2,708	\$ 1,993
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 504	\$ 3,692	\$ 3,160	\$ 2,326
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 1,874	\$ 4,890	\$ 3,964	\$ 2,918
510-18-411 Refuse Fund - Refuse Management	\$ 480	\$ 1,807	\$ 921	\$ 678
520-18-511 Parking Fund - Street Meters & City Lots	\$ 697	\$ 5,263	\$ 5,586	\$ 4,112
521-18-513 County Parking Lots Fund	\$ 96	\$ 864	\$ 326	\$ 240
521-18-514 County Parking Lots Fund	\$ 96	\$ 1,159	\$ 837	\$ 616
522-18-512 State Pier and Parking Lot Fund	\$ 192	\$ 3,751	\$ 3,298	\$ 2,428
601-13-21 Insurance Reserve Fund - HR	\$ 1,441	\$ 1,885	\$ 1,458	\$ 1,073
601-13-22 Liability	\$ -	\$ 412	\$ 3,844	\$ 2,830
601-13-23 Workers Compensation	\$ -	\$ 511	\$ 10,068	\$ 7,411
605-19-51 Information Systems Fund - Information Systems	\$ 3,363	\$ 6,284	\$ 4,638	\$ 3,414
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ 2,042	\$ 6,265	\$ 2,029	\$ 1,493
610-18-621 Fleet Mgmt Fund - Fleet Replacement	\$ -	\$ 5,126	\$ 1,048	\$ 772

**ALLOCATION SUMMARY**

**100-12- Finance - Accounting**

	<u>Payroll</u>	<u>Accounts Payable</u>	<u>General Ledger /</u>	<u>Financial Reporting</u>
615-12-42 Building Maintenance & Operations Fund - Warehouse	\$ -	\$ 2,101	\$ 443	\$ 326
615-18-41 Building Maintenance & Operations Fund	\$ 2,522	\$ 8,032	\$ 2,997	\$ 2,207
710-18-21 Special Assessment Redemption Fund - Civil Engineering	\$ -	\$ 393	\$ 1,941	\$ 1,429
801-12-11 Pension Trust Fund - City Council	\$ -	\$ -	\$ 494	\$ 364
802-0-0 Special Deposits Fund	\$ -	\$ -	\$ -	\$ -
804-0-0 PARS Investment Trust	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$214,017</b>	<b>\$158,334</b>	<b>\$ 228,786</b>	<b>\$ 168,425</b>

**ALLOCATION SUMMARY**

**100-12- Finance - Accounting**

	<u>MOU's</u>	<u>Cash Management</u>	<u>Budget</u>	<u>Total</u>
100-11- City Council	\$ -	\$ 249	\$ 227	\$ 6,178
100-11- City Manager	\$ 279	\$ 227	\$ 614	\$ 12,395
100-11- City Treasurer	\$ -	\$ 7	\$ 21	\$ 657
100-11- City Clerk	\$ 217	\$ 140	\$ 366	\$ 6,408
100-11- City Attorney	\$ 62	\$ 155	\$ 460	\$ 7,750
100-12- Finance - Admin	\$ 248	\$ 182	\$ 521	\$ 7,297
100-12- Finance - Accounting	\$ 248	\$ 115	\$ 337	\$ 5,599
100-12- Finance - Revenue	\$ 463	\$ 191	\$ 574	\$ 11,317
100-12- Finance - Purchasing	\$ 198	\$ 73	\$ 222	\$ 4,070
100-19- GIS	\$ 132	\$ 54	\$ 163	\$ 2,838
100-13- HR	\$ 331	\$ 217	\$ 615	\$ 11,672
100-14- Parks & Rec Admin	\$ 264	\$ 491	\$ 1,469	\$ 16,845
100-15- Police Admin	\$ 1,163	\$ 1,068	\$ 3,222	\$ 42,485
100-16- Fire Admin	\$ 291	\$ 509	\$ 1,522	\$ 16,321
100-17- Community Development Admin	\$ 264	\$ 199	\$ 412	\$ 6,459
100-18- Public Works Admin	\$ 397	\$ 208	\$ 637	\$ 9,710
100-14-21 Recreation Services	\$ 165	\$ 187	\$ 572	\$ 9,926
100-14-24 Teen Drop In Center	\$ 50	\$ 30	\$ 91	\$ 1,057
100-14-25 Special Activity Classes	\$ 38	\$ 23	\$ 70	\$ 3,506
100-14-26 Special Events	\$ 98	\$ 81	\$ 250	\$ 2,998
100-14-27 Tennis Operations	\$ 17	\$ 65	\$ 195	\$ 1,925
100-14-28 Facility & Parks Reservations	\$ 154	\$ 72	\$ 221	\$ 4,690
100-14-31 Cultural Arts	\$ 132	\$ 83	\$ 254	\$ 3,596
100-14-34 Art Classes	\$ 74	\$ 42	\$ 142	\$ 4,068
100-14-36 Concerts In The Park	\$ -	\$ 12	\$ 55	\$ 1,343
100-14-41 Sports Leagues & Tournaments	\$ 33	\$ 35	\$ 107	\$ 4,655
100-14-42 Sports Classes	\$ 69	\$ 90	\$ 269	\$ 4,332
100-14-43 Swimming Activities	\$ 120	\$ 91	\$ 276	\$ 4,558



**ALLOCATION SUMMARY**

**100-12- Finance - Accounting**

	<u>MOU's</u>	<u>Cash Management</u>	<u>Budget</u>	<u>Total</u>
100-14-44 Sports & Aquatics Admin	\$ 33	\$ 32	\$ 98	\$ 1,120
100-14-51 Volunteers	\$ 66	\$ 33	\$ 100	\$ 1,436
100-14-61 Older Adult Activities	\$ 8	\$ 26	\$ 78	\$ 2,529
100-14-62 Senior Services	\$ 132	\$ 63	\$ 205	\$ 3,343
100-15-21 Patrol	\$ 5,024	\$ 1,605	\$ 5,039	\$ 84,718
100-15-31 Investigations	\$ 1,851	\$ 463	\$ 1,432	\$ 28,774
100-15-32 School Resource Officer	\$ -	\$ 5	\$ 16	\$ 105
100-15-41 Technical Support Services	\$ 1,719	\$ 430	\$ 803	\$ 23,294
100-15-42 Communications	\$ -	\$ 251	\$ 735	\$ 6,581
100-15-51 Crime Prevention	\$ 397	\$ 98	\$ 301	\$ 6,142
100-15-61 Traffic Safety	\$ 925	\$ 382	\$ 1,180	\$ 18,559
100-15-71 Jail Operations	\$ 793	\$ 119	\$ 364	\$ 10,332
100-15-81 Parking Enforcement	\$ 1,983	\$ 341	\$ 1,046	\$ 26,170
100-15-91 Animal Control	\$ 397	\$ 50	\$ 156	\$ 4,995
100-16-21 Prevention	\$ 264	\$ 138	\$ 421	\$ 6,101
100-16-23 Arson Investiation	\$ -	\$ 6	\$ 17	\$ 235
100-16-31 Suppression	\$ 2,512	\$ 1,206	\$ 3,698	\$ 53,778
100-16-41 Paramedics	\$ 925	\$ 396	\$ 1,190	\$ 17,131
100-16-51 Special Services	\$ 132	\$ 53	\$ 165	\$ 2,844
100-16-52 Emergency Preparedness	\$ -	\$ 21	\$ 57	\$ 623
100-16-53 Fire Reserves	\$ -	\$ -	\$ -	\$ 400
100-16-54 CERT (Community Emergency Response Team)	\$ -	\$ 4	\$ 13	\$ 62
100-16-55 Communications	\$ -	\$ 31	\$ 24	\$ 737
100-16-56 Public Education	\$ -	\$ 5	\$ 13	\$ 60
100-17-21 Current Planning	\$ 529	\$ 218	\$ 637	\$ 7,486
100-17-22 Advance Planning	\$ -	\$ -	\$ -	\$ 2,917
100-17-31 Plan Check	\$ 297	\$ 245	\$ 714	\$ 8,744
100-17-32 Inspection	\$ 496	\$ 188	\$ 578	\$ 9,233

**ALLOCATION SUMMARY**

**100-12- Finance - Accounting**

	<b>MOU's</b>	<b>Cash Management</b>	<b>Budget</b>	<b>Total</b>
100-17-41 Code Enforcement	\$ 264	\$ 73	\$ 227	\$ 4,004
100-17-51 Traffic Engineering	\$ 132	\$ 77	\$ 213	\$ 3,543
100-17-413 Environmental Programs	\$ 66	\$ 62	\$ 322	\$ 1,795
100-18-21 Civil Engineering	\$ 826	\$ 357	\$ 1,074	\$ 15,326
100-18-31 Street Maintenance	\$ -	\$ -	\$ -	\$ 5,342
100-18-32 Street Repair	\$ 744	\$ 397	\$ 1,190	\$ 15,073
100-18-34 Traffic Control	\$ 99	\$ 63	\$ 191	\$ 4,767
100-18-42 Parks Maintenance	\$ 149	\$ 191	\$ 586	\$ 7,105
100-18-43 School District Maintenance	\$ -	\$ 48	\$ 116	\$ 1,202
100-18-51 Electrical Maintenance	\$ -	\$ -	\$ -	\$ 69
100-18-413 Environmental Programs	\$ -	\$ -	\$ -	\$ 20
201-18-111 Street Lighting & Landscape Fund - Street Lighting	\$ -	\$ 26	\$ 202	\$ 2,341
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	\$ -	\$ 0	\$ 2	\$ 246
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	\$ -	\$ 11	\$ 66	\$ 1,949
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	\$ -	\$ 22	\$ 40	\$ 277
205-18-32 Streets, Highways & Sidewalks - Street Repair	\$ -	\$ 1,183	\$ 247	\$ 8,376
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	\$ -	\$ 530	\$ 148	\$ 2,361
210-15-203 Asset Forfeiture Fund - DOJ Regional	\$ -	\$ 302	\$ 76	\$ 3,103
210-15-206 Asset Forfeiture Fund	\$ -	\$ -	\$ -	\$ 20
211-15-302 Police Safety Grants Fund - State SLES Grant	\$ -	\$ 92	\$ 69	\$ 618
230-14-91 Prop. A Fund - Transportation	\$ 264	\$ 7	\$ 498	\$ 8,314
231-18-21 Prop. C Fund - Civil Engineering	\$ -	\$ 2,257	\$ 228	\$ 5,481
231-18-34 Prop. C Fund - Traffic Control	\$ -	\$ -	\$ -	\$ 345
232-18-91 AB 2766 Air Quality Fund - Transportation	\$ -	\$ 60	\$ 1	\$ 154
233-18-21 Measure R - Civil Engineering	\$ -	\$ 36	\$ 20	\$ 86
233-18-32 Measure R - Street Repair	\$ -	\$ 742	\$ 168	\$ 3,226
234-18-21 Measure M - Civil Engineering	\$ -	\$ 11	\$ 18	\$ 29
234-18-32 Measure M - Street Repair	\$ -	\$ 84	\$ 237	\$ 321

**ALLOCATION SUMMARY**

**100-12- Finance - Accounting**

	<u>MOU's</u>	<u>Cash Management</u>	<u>Budget</u>	<u>Total</u>
401-11-21 Capital Improvement Fund - City Manager	\$ -	\$ -	\$ -	\$ 39
401-12-11 Capital Improvement Fund - City Council	\$ -	\$ -	\$ -	\$ 48
401-14-11 Capital Improvement Fund - Parks & Rec Admin	\$ -	\$ -	\$ 543	\$ 625
401-14-21 Capital Improvement Fund - Recreation Services	\$ -	\$ -	\$ -	\$ 137
401-15-11 Capital Improvement Fund - Police Admin	\$ -	\$ 771	\$ 191	\$ 2,463
401-16-11 Capital Improvement Fund - Fire Admin	\$ -	\$ 771	\$ 191	\$ 2,463
401-18-11 Capital Improvement Fund - PW Admin	\$ -	\$ -	\$ -	\$ 1,414
401-18-21 Capital Improvement Fund - Civil Engineering	\$ -	\$ 2,344	\$ 746	\$ 4,459
401-18-32 Capital Improvement Fund - Street Repair	\$ -	\$ 948	\$ 123	\$ 3,302
403-0-0 Underground Assessment Districts	\$ -	\$ 204	\$ -	\$ 1,677
501-18-211 Water Administration	\$ -	\$ 12,239	\$ 1,906	\$ 25,944
501-18-221 Water Source Of Supply	\$ -	\$ 3,638	\$ 3,218	\$ 31,573
501-18-231 Water Pumping	\$ 188	\$ 752	\$ 645	\$ 9,794
501-18-241 Water Treatment	\$ -	\$ 134	\$ 147	\$ 1,145
501-18-251 Water Maintenance	\$ 526	\$ 766	\$ 782	\$ 13,598
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 69	\$ 890	\$ 810	\$ 11,452
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 258	\$ 4,946	\$ 2,501	\$ 21,350
510-18-411 Refuse Fund - Refuse Management	\$ 66	\$ 435	\$ 521	\$ 4,908
520-18-511 Parking Fund - Street Meters & City Lots	\$ 96	\$ 973	\$ 2,116	\$ 18,842
521-18-513 County Parking Lots Fund	\$ 13	\$ 50	\$ 104	\$ 1,693
521-18-514 County Parking Lots Fund	\$ 13	\$ 126	\$ 268	\$ 3,115
522-18-512 State Pier and Parking Lot Fund	\$ 26	\$ 895	\$ 296	\$ 10,886
601-13-21 Insurance Reserve Fund - HR	\$ 198	\$ 813	\$ 377	\$ 7,245
601-13-22 Liability	\$ -	\$ 1,368	\$ 667	\$ 9,122
601-13-23 Workers Compensation	\$ -	\$ 4,660	\$ 303	\$ 22,953
605-19-51 Information Systems Fund - Information Systems	\$ 463	\$ 373	\$ 1,432	\$ 19,967
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ 281	\$ 1,185	\$ 617	\$ 13,911
610-18-621 Fleet Mgmt Fund - Fleet Replacement	\$ -	\$ 439	\$ 516	\$ 7,901

**ALLOCATION SUMMARY**

**100-12- Finance - Accounting**

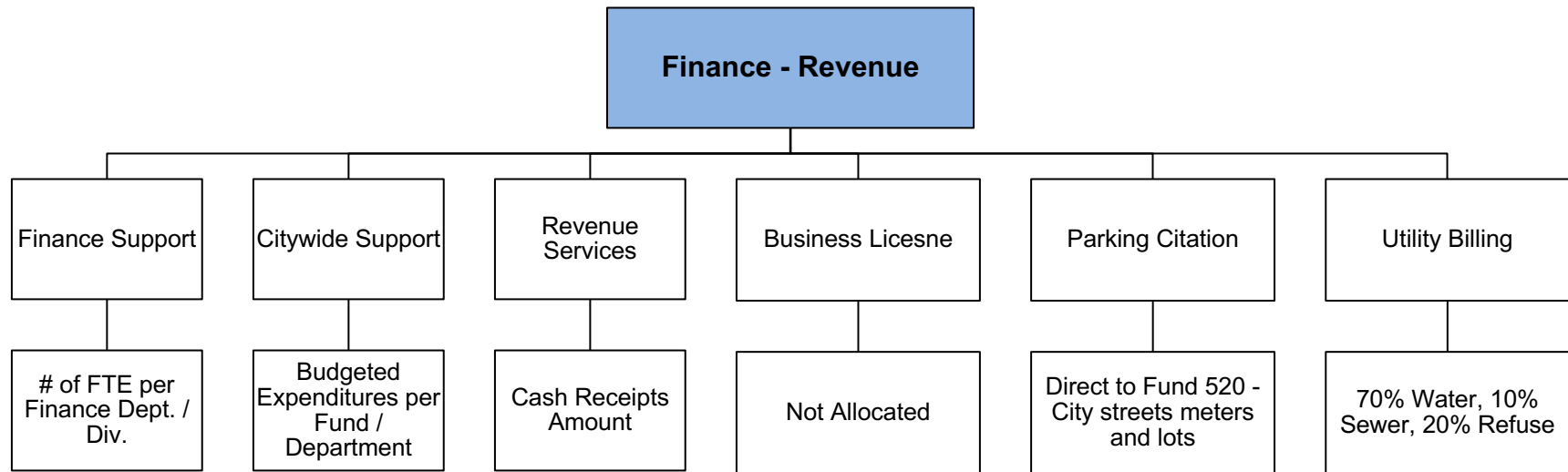
	<u>MOU's</u>	<u>Cash Management</u>	<u>Budget</u>	<u>Total</u>
615-12-42 Building Maintenance & Operations Fund - Warehouse	\$ -	\$ 5	\$ 122	\$ 2,997
615-18-41 Building Maintenance & Operations Fund	\$ 347	\$ 33	\$ 879	\$ 17,017
710-18-21 Special Assessment Redemption Fund - Civil Engineering	\$ -	\$ 697	\$ 497	\$ 4,957
801-12-11 Pension Trust Fund - City Council	\$ -	\$ 39	\$ 119	\$ 1,016
802-0-0 Special Deposits Fund	\$ -	\$ 541	\$ -	\$ 541
804-0-0 PARS Investment Trust	\$ -	\$ 196	\$ -	\$ 196
<b>Total</b>	<b>\$ 29,080</b>	<b>\$ 59,169</b>	<b>\$ 59,536</b>	<b>\$ 917,345</b>

## 9 Finance - Revenue

The role of Finance - Revenue is to provide revenue services for the City of Manhattan Beach. Some of Finance Revenue's responsibilities include Business Licenses, Parking Citations and Utility Billing support. Finance – Revenue's costs are allocated, as follows:

- **Finance Support** – represents support provided by revenue services to other financial functions such as administration, accounting, and purchasing and is measured by the number of FTE per Finance Dept. / Div.
- **Citywide Support** – represents support provided in relation to review and oversight of all citywide revenue resources and is measured by the Budgeted Expenditures per Fund / Department.
- **Revenue Services** – represents support associated with processing all citywide revenues and is measured by the Cash Receipts Amount.
- **Business License** – represents costs associated with intake and processing of business licenses. Costs associated with this function have not been allocated.
- **Parking Citations** – represents costs associated with intake and processing of parking citations and is allocated directly to Fund 520 – City streets meters and lots.
- **Utility Billing** – represents support associated with developing, reviewing, and responding to utility bills and related issues. These costs have been allocated directly as follows: 70% water, 10% sewer, 20% refuse.

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



**COSTS TO BE ALLOCATED**

**100-12- Finance - Revenue**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
<b>Departmental Expenditures</b>	\$1,163,033		\$1,163,033
<b>Total Deductions</b>	\$ -		\$ -
<b>Incoming Costs</b>			
– Building Replacement	\$ 19,742	\$ -	\$ 19,742
100-11- City Council	\$ 7,731	\$ 969	\$ 8,700
100-11- City Manager	\$ 22,250	\$ 3,522	\$ 25,772
100-11- City Treasurer	\$ 313	\$ 34	\$ 346
100-11- City Clerk	\$ 2,519	\$ 354	\$ 2,873
100-11- City Attorney	\$ 13,317	\$ 456	\$ 13,774
100-12- Finance - Admin	\$ 111,623	\$ 14,685	\$ 126,308
100-12- Finance - Accounting	\$ 10,583	\$ 734	\$ 11,317
100-12- Finance - Revenue		\$ 12,174	\$ 12,174
100-12- Finance - Purchasing		\$ 21,435	\$ 21,435
100-13- HR		\$ 23,111	\$ 23,111
<b>Total Incoming Costs</b>	<b>\$ 188,078</b>	<b>\$ 77,475</b>	<b>\$ 265,553</b>
<b>Total Cost Adjustments</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total Costs to be Allocated</b>	<b>\$1,351,111</b>	<b>\$ 77,475</b>	<b>\$1,428,586</b>

DEPARTMENTAL EXPENSE DETAIL

100-12- Finance - Revenue

Expense Type	\$	General Admin	Finance Support	Citywide Support	Revenue Services	Business Licenses	Parking Citations	Utility Billing
<b>Personnel</b>								
Salaries & Wages	\$ 543,237	\$ -	\$ 10,152	\$ 10,152	\$ 178,346	\$ 52,580	\$ 87,302	\$ 204,704
Fringe Benefits	\$ 219,701	\$ -	\$ 4,106	\$ 4,106	\$ 72,128	\$ 21,265	\$ 35,307	\$ 82,788
<b>Subtotal Personnel Cost</b>	<b>\$ 762,938</b>	<b>\$ -</b>	<b>\$ 14,258</b>	<b>\$ 14,258</b>	<b>\$ 250,475</b>	<b>\$ 73,845</b>	<b>\$ 122,609</b>	<b>\$ 287,492</b>
<b>Operating Services &amp; Supplies</b>								
Contract	\$ 108,700	\$ -	\$ 2,031	\$ 2,031	\$ 35,687	\$ 10,521	\$ 17,469	\$ 40,961
Services & Supplies	\$ 58,254	\$ -	\$ 1,089	\$ 1,089	\$ 19,125	\$ 5,638	\$ 9,362	\$ 21,951
Telephone	\$ 2,152	\$ -	\$ 40	\$ 40	\$ 707	\$ 208	\$ 346	\$ 811
Internal Service Funds	\$ 61,989	\$ -	\$ 1,158	\$ 1,158	\$ 20,351	\$ 6,000	\$ 9,962	\$ 23,359
Parking Citation Contract	\$ 125,000	\$ -					\$ 125,000	
Utility Billing Contract	\$ 44,000	\$ -						\$ 44,000
<b>Subtotal Operating Cost</b>	<b>\$ 400,095</b>	<b>\$ -</b>	<b>\$ 4,319</b>	<b>\$ 4,319</b>	<b>\$ 75,869</b>	<b>\$ 22,368</b>	<b>\$ 162,138</b>	<b>\$ 131,082</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 1,163,033</b>	<b>\$ -</b>	<b>\$ 18,577</b>	<b>\$ 18,577</b>	<b>\$ 326,344</b>	<b>\$ 96,213</b>	<b>\$ 284,748</b>	<b>\$ 418,574</b>
<b>Disallowed Costs</b>								
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>								
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 1,163,033</b>	<b>\$ -</b>	<b>\$ 18,577</b>	<b>\$ 18,577</b>	<b>\$ 326,344</b>	<b>\$ 96,213</b>	<b>\$ 284,748</b>	<b>\$ 418,574</b>
<b>First Allocation</b>								
Incoming - All Others	\$ 188,078	\$ -	\$ 3,004	\$ 3,004	\$ 52,774	\$ 15,559	\$ 46,047	\$ 67,689
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (111,772)	\$ -	\$ -	\$ -	\$ -	\$ (111,772)	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 1,239,339</b>	<b>\$ -</b>	<b>\$ 21,581</b>	<b>\$ 21,581</b>	<b>\$ 379,118</b>	<b>\$ -</b>	<b>\$ 330,795</b>	<b>\$ 486,263</b>
<b>Second Allocation</b>								
Incoming - All Others	\$ 77,475	\$ -	\$ 1,237	\$ 1,237	\$ 21,739	\$ 6,409	\$ 18,968	\$ 27,883
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (6,409)	\$ -	\$ -	\$ -	\$ -	\$ (6,409)	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 71,066</b>	<b>\$ -</b>	<b>\$ 1,237</b>	<b>\$ 1,237</b>	<b>\$ 21,739</b>	<b>\$ -</b>	<b>\$ 18,968</b>	<b>\$ 27,883</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 1,310,404</b>	<b>\$ -</b>	<b>\$ 22,819</b>	<b>\$ 22,819</b>	<b>\$ 400,857</b>	<b>\$ -</b>	<b>\$ 349,764</b>	<b>\$ 514,146</b>



100-12- 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>
<b>Finance Support</b>							
100-12- Finance - Admin	4.00	22.222%	\$ 4,796		\$ 4,796		\$ 4,796
100-12- Finance - Accounting	4.00	22.222%	\$ 4,796		\$ 4,796		\$ 4,796
100-12- Finance - Revenue	7.00	38.889%	\$ 8,393		\$ 8,393		\$ 8,393
100-12- Finance - Purchasing	3.00	16.667%	\$ 3,597		\$ 3,597	\$ 1,237	\$ 4,834
<b>Total</b>	<b>18.00</b>	<b>100.000%</b>	<b>\$ 21,581</b>	<b>\$-</b>	<b>\$ 21,581</b>	<b>\$ 1,237</b>	<b>\$ 22,819</b>

Allocation Basis:

# of FTE per Finance Dept / Div

Source of Allocation:

FY20 Staffing

100-12- Finance - Revenue

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Citywide Support</b>							
100-11- City Council	491,349.00	0.406%	\$ 88		\$ 88		\$ 88
100-11- City Manager	1,327,374.00	1.098%	\$ 237		\$ 237		\$ 237
100-11- City Treasurer	45,322.00	0.037%	\$ 8		\$ 8		\$ 8
100-11- City Clerk	791,423.00	0.655%	\$ 141		\$ 141		\$ 141
100-11- City Attorney	996,205.00	0.824%	\$ 178		\$ 178		\$ 178
100-12- Finance - Admin	1,127,112.00	0.932%	\$ 201		\$ 201		\$ 201
100-12- Finance - Accounting	728,575.00	0.603%	\$ 130		\$ 130		\$ 130
100-12- Finance - Revenue	1,163,033.00	0.962%	\$ 208		\$ 208		\$ 208
100-12- Finance - Purchasing	448,536.00	0.371%	\$ 80		\$ 80	\$ 5	\$ 85
100-19- GIS	329,460.00	0.273%	\$ 59		\$ 59	\$ 4	\$ 62
100-13- HR	1,245,190.00	1.030%	\$ 222		\$ 222	\$ 13	\$ 236
100-14- Parks & Rec Admin	2,974,158.00	2.460%	\$ 531		\$ 531	\$ 32	\$ 563
100-15- Police Admin	6,523,153.00	5.396%	\$ 1,164		\$ 1,164	\$ 71	\$ 1,235
100-16- Fire Admin	3,082,194.00	2.549%	\$ 550		\$ 550	\$ 33	\$ 584
100-17- Community Development Admin	834,236.00	0.690%	\$ 149		\$ 149	\$ 9	\$ 158
100-18- Public Works Admin	1,289,669.00	1.067%	\$ 230		\$ 230	\$ 14	\$ 244
100-14-21 Recreation Services	1,157,927.00	0.958%	\$ 207		\$ 207	\$ 13	\$ 219
100-14-24 Teen Drop In Center	184,134.00	0.152%	\$ 33		\$ 33	\$ 2	\$ 35
100-14-25 Special Activity Classes	141,222.00	0.117%	\$ 25		\$ 25	\$ 2	\$ 27
100-14-26 Special Events	505,247.00	0.418%	\$ 90		\$ 90	\$ 5	\$ 96
100-14-27 Tennis Operations	394,027.20	0.326%	\$ 70		\$ 70	\$ 4	\$ 75
100-14-28 Facility & Parks Reservations	447,341.00	0.370%	\$ 80		\$ 80	\$ 5	\$ 85
100-14-31 Cultural Arts	513,346.80	0.425%	\$ 92		\$ 92	\$ 6	\$ 97
100-14-34 Art Classes	288,054.00	0.238%	\$ 51		\$ 51	\$ 3	\$ 55
100-14-36 Concerts In The Park	110,943.00	0.092%	\$ 20		\$ 20	\$ 1	\$ 21
100-14-41 Sports Leagues & Tournaments	215,657.00	0.178%	\$ 38		\$ 38	\$ 2	\$ 41
100-14-42 Sports Classes	545,650.00	0.451%	\$ 97		\$ 97	\$ 6	\$ 103
100-14-43 Swimming Activities	559,231.00	0.463%	\$ 100		\$ 100	\$ 6	\$ 106
100-14-44 Sports & Aquatics Admin	197,616.00	0.163%	\$ 35		\$ 35	\$ 2	\$ 37
100-14-51 Volunteers	202,006.00	0.167%	\$ 36		\$ 36	\$ 2	\$ 38
100-14-61 Older Adult Activities	158,605.00	0.131%	\$ 28		\$ 28	\$ 2	\$ 30
100-14-62 Senior Services	415,040.00	0.343%	\$ 74		\$ 74	\$ 4	\$ 79
100-15-21 Patrol	10,202,009.00	8.439%	\$ 1,821		\$ 1,821	\$ 111	\$ 1,932
100-15-31 Investigations	2,899,216.00	2.398%	\$ 518		\$ 518	\$ 31	\$ 549
100-15-32 School Resource Officer	31,664.00	0.026%	\$ 6		\$ 6	\$ 0	\$ 6
100-15-41 Technical Support Services	1,626,537.00	1.345%	\$ 290		\$ 290	\$ 18	\$ 308
100-15-42 Communications	1,488,098.00	1.231%	\$ 266		\$ 266	\$ 16	\$ 282
100-15-51 Crime Prevention	610,424.00	0.505%	\$ 109		\$ 109	\$ 7	\$ 116

100-12- Finance - Revenue

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-15-61 Traffic Safety	2,389,146.00	1.976%	\$ 426		\$ 426	\$ 26	\$ 452
100-15-71 Jail Operations	737,240.00	0.610%	\$ 132		\$ 132	\$ 8	\$ 140
100-15-81 Parking Enforcement	2,116,906.00	1.751%	\$ 378		\$ 378	\$ 23	\$ 401
100-15-91 Animal Control	315,092.00	0.261%	\$ 56		\$ 56	\$ 3	\$ 60
100-16-21 Prevention	853,373.00	0.706%	\$ 152		\$ 152	\$ 9	\$ 162
100-16-23 Arson Investigation	34,368.00	0.028%	\$ 6		\$ 6	\$ 0	\$ 7
100-16-31 Suppression	7,487,711.00	6.194%	\$ 1,337		\$ 1,337	\$ 81	\$ 1,418
100-16-41 Paramedics	2,409,053.00	1.993%	\$ 430		\$ 430	\$ 26	\$ 456
100-16-51 Special Services	333,835.00	0.276%	\$ 60		\$ 60	\$ 4	\$ 63
100-16-52 Emergency Preparedness	114,577.00	0.095%	\$ 20		\$ 20	\$ 1	\$ 22
100-16-54 CERT (Community Emergency Response Team)	26,520.00	0.022%	\$ 5		\$ 5	\$ 0	\$ 5
100-16-55 Communications	48,390.00	0.040%	\$ 9		\$ 9	\$ 1	\$ 9
100-16-56 Public Education	26,358.00	0.022%	\$ 5		\$ 5	\$ 0	\$ 5
100-17-21 Current Planning	1,290,275.00	1.067%	\$ 230		\$ 230	\$ 14	\$ 244
100-17-31 Plan Check	1,445,694.00	1.196%	\$ 258		\$ 258	\$ 16	\$ 274
100-17-32 Inspection	1,170,469.00	0.968%	\$ 209		\$ 209	\$ 13	\$ 222
100-17-41 Code Enforcement	459,641.00	0.380%	\$ 82		\$ 82	\$ 5	\$ 87
100-17-51 Traffic Engineering	430,497.00	0.356%	\$ 77		\$ 77	\$ 5	\$ 82
100-17-413 Environmental Programs	652,426.00	0.540%	\$ 116		\$ 116	\$ 7	\$ 124
100-18-21 Civil Engineering	2,174,276.00	1.798%	\$ 388		\$ 388	\$ 24	\$ 412
100-18-32 Street Repair	2,408,506.00	1.992%	\$ 430		\$ 430	\$ 26	\$ 456
100-18-34 Traffic Control	387,378.00	0.320%	\$ 69		\$ 69	\$ 4	\$ 73
100-18-42 Parks Maintenance	1,187,169.00	0.982%	\$ 212		\$ 212	\$ 13	\$ 225
100-18-43 School District Maintenance	234,553.00	0.194%	\$ 42		\$ 42	\$ 3	\$ 44
201-18-111 Street Lighting & Landscape Fund - Street Lighting	408,551.00	0.338%	\$ 73		\$ 73	\$ 4	\$ 77
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	4,542.00	0.004%	\$ 1		\$ 1	\$ 0	\$ 1
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	133,708.00	0.111%	\$ 24		\$ 24	\$ 1	\$ 25
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	80,000.00	0.066%	\$ 14		\$ 14	\$ 1	\$ 15
205-18-32 Streets, Highways & Sidewalks - Street Repair	500,000.00	0.414%	\$ 89		\$ 89	\$ 5	\$ 95
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	300,000.00	0.248%	\$ 54		\$ 54	\$ 3	\$ 57
210-15-203 Asset Forfeiture Fund - DOJ Regional	153,700.00	0.127%	\$ 27		\$ 27	\$ 2	\$ 29
211-15-302 Police Safety Grants Fund - State SLES Grant	140,000.00	0.116%	\$ 25		\$ 25	\$ 2	\$ 27
230-14-91 Prop. A Fund - Transportation	1,009,249.00	0.835%	\$ 180		\$ 180	\$ 11	\$ 191
231-18-21 Prop. C Fund - Civil Engineering	461,000.00	0.381%	\$ 82		\$ 82	\$ 5	\$ 87
232-18-91 AB 2766 Air Quality Fund - Transportation	2,100.00	0.002%	\$ 0		\$ 0	\$ 0	\$ 0
233-18-21 Measure R - Civil Engineering	40,000.00	0.033%	\$ 7		\$ 7	\$ 0	\$ 8
233-18-32 Measure R - Street Repair	340,000.00	0.281%	\$ 61		\$ 61	\$ 4	\$ 64
234-18-21 Measure M - Civil Engineering	37,000.00	0.031%	\$ 7		\$ 7	\$ 0	\$ 7
234-18-32 Measure M - Street Repair	480,000.00	0.397%	\$ 86		\$ 86	\$ 5	\$ 91
401-14-11 Capital Improvement Fund - Parks & Rec Admin	1,100,000.00	0.910%	\$ 196		\$ 196	\$ 12	\$ 208
401-15-11 Capital Improvement Fund - Police Admin	386,219.00	0.319%	\$ 69		\$ 69	\$ 4	\$ 73

100-12- Finance - Revenue

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
401-16-11 Capital Improvement Fund - Fire Admin	386,219.00	0.319%	\$ 69		\$ 69	\$ 4	\$ 73
401-18-21 Capital Improvement Fund - Civil Engineering	1,510,000.00	1.249%	\$ 270		\$ 270	\$ 16	\$ 286
401-18-32 Capital Improvement Fund - Street Repair	250,000.00	0.207%	\$ 45		\$ 45	\$ 3	\$ 47
501-18-211 Water Administration	3,858,164.00	3.191%	\$ 689		\$ 689	\$ 42	\$ 731
501-18-221 Water Source Of Supply	6,515,100.00	5.389%	\$ 1,163		\$ 1,163	\$ 71	\$ 1,234
501-18-231 Water Pumping	1,306,772.00	1.081%	\$ 233		\$ 233	\$ 14	\$ 247
501-18-241 Water Treatment	296,695.00	0.245%	\$ 53		\$ 53	\$ 3	\$ 56
501-18-251 Water Maintenance	1,582,766.00	1.309%	\$ 283		\$ 283	\$ 17	\$ 300
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,639,089.00	1.356%	\$ 293		\$ 293	\$ 18	\$ 310
503-18-321 Wastewater Fund - Sewer Maintenance	5,063,346.00	4.188%	\$ 904		\$ 904	\$ 55	\$ 959
510-18-411 Refuse Fund - Refuse Management	1,054,302.00	0.872%	\$ 188		\$ 188	\$ 11	\$ 200
520-18-511 Parking Fund - Street Meters & City Lots	4,283,311.00	3.543%	\$ 765		\$ 765	\$ 46	\$ 811
521-18-513 County Parking Lots Fund	210,618.00	0.174%	\$ 38		\$ 38	\$ 2	\$ 40
521-18-514 County Parking Lots Fund	541,632.00	0.448%	\$ 97		\$ 97	\$ 6	\$ 103
522-18-512 State Pier and Parking Lot Fund	599,689.00	0.496%	\$ 107		\$ 107	\$ 6	\$ 114
601-13-21 Insurance Reserve Fund - HR	762,720.00	0.631%	\$ 136		\$ 136	\$ 8	\$ 144
601-13-22 Liability	1,350,965.00	1.117%	\$ 241		\$ 241	\$ 15	\$ 256
601-13-23 Workers Compensation	614,173.00	0.508%	\$ 110		\$ 110	\$ 7	\$ 116
605-19-51 Information Systems Fund - Information Systems	2,899,836.00	2.399%	\$ 518		\$ 518	\$ 31	\$ 549
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,248,527.00	1.033%	\$ 223		\$ 223	\$ 14	\$ 236
610-18-621 Fleet Mgmt Fund - Fleet Replacement	1,044,663.00	0.864%	\$ 186		\$ 186	\$ 11	\$ 197
615-12-42 Building Maintenance & Operations Fund - Warehouse	247,487.00	0.205%	\$ 44		\$ 44	\$ 3	\$ 47
615-18-41 Building Maintenance & Operations Fund	1,780,469.00	1.473%	\$ 318		\$ 318	\$ 19	\$ 337
710-18-21 Special Assessment Redemption Fund - Civil Engineering	1,006,950.00	0.833%	\$ 180		\$ 180	\$ 11	\$ 191
801-12-11 Pension Trust Fund - City Council	241,000.00	0.199%	\$ 43		\$ 43	\$ 3	\$ 46
<b>Total</b>	<b>120,894,999.00</b>	<b>100.000%</b>	<b>\$ 21,581</b>	<b>\$ -</b>	<b>\$ 21,581</b>	<b>\$ 1,237</b>	<b>\$ 22,819</b>

Allocation Basis:

Budgeted Expenditures

Source of Allocation:

FY20 Budget

100-12- Finance - Revenue

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Revenue Services</b>							
100-11- City Council	1,497,657.71	1.312%	\$ 4,974		\$ 4,974		\$ 4,974
100-11- City Manager	1,363,949.04	1.195%	\$ 4,530		\$ 4,530		\$ 4,530
100-11- City Treasurer	41,794.85	0.037%	\$ 139		\$ 139		\$ 139
100-11- City Clerk	844,104.35	0.739%	\$ 2,803		\$ 2,803		\$ 2,803
100-11- City Attorney	933,132.04	0.817%	\$ 3,099		\$ 3,099		\$ 3,099
100-12- Finance - Admin	1,094,853.67	0.959%	\$ 3,636		\$ 3,636		\$ 3,636
100-12- Finance - Accounting	691,069.38	0.605%	\$ 2,295		\$ 2,295		\$ 2,295
100-12- Finance - Revenue	1,076,027.39	0.943%	\$ 3,574		\$ 3,574		\$ 3,574
100-12- Finance - Purchasing	411,993.54	0.361%	\$ 1,368		\$ 1,368	\$ 84	\$ 1,452
100-13- HR	1,223,355.06	1.072%	\$ 4,063		\$ 4,063	\$ 249	\$ 4,312
100-14- Parks & Rec Admin	2,765,809.59	2.423%	\$ 9,186		\$ 9,186	\$ 564	\$ 9,750
100-15- Police Admin	6,020,005.43	5.274%	\$ 19,993		\$ 19,993	\$ 1,228	\$ 21,221
100-16- Fire Admin	2,870,190.78	2.514%	\$ 9,532		\$ 9,532	\$ 585	\$ 10,117
100-17- Community Development Admin	1,121,101.05	0.982%	\$ 3,723		\$ 3,723	\$ 229	\$ 3,952
100-18- Public Works Admin	1,173,477.15	1.028%	\$ 3,897		\$ 3,897	\$ 239	\$ 4,137
100-14-21 Recreation Services	1,056,433.68	0.925%	\$ 3,509		\$ 3,509	\$ 215	\$ 3,724
100-14-24 Teen Drop In Center	170,913.01	0.150%	\$ 568		\$ 568	\$ 35	\$ 602
100-14-25 Special Activity Classes	131,910.14	0.116%	\$ 438		\$ 438	\$ 27	\$ 465
100-14-26 Special Events	455,766.78	0.399%	\$ 1,514		\$ 1,514	\$ 93	\$ 1,607
100-14-27 Tennis Operations	363,574.23	0.318%	\$ 1,207		\$ 1,207	\$ 74	\$ 1,282
100-14-28 Facility & Parks Reservations	404,835.17	0.355%	\$ 1,345		\$ 1,345	\$ 83	\$ 1,427
100-14-31 Cultural Arts	469,471.46	0.411%	\$ 1,559		\$ 1,559	\$ 96	\$ 1,655
100-14-34 Art Classes	238,892.15	0.209%	\$ 793		\$ 793	\$ 49	\$ 842
100-14-36 Concerts In The Park	65,731.43	0.058%	\$ 218		\$ 218	\$ 13	\$ 232
100-14-41 Sports Leagues & Tournaments	199,147.25	0.174%	\$ 661		\$ 661	\$ 41	\$ 702
100-14-42 Sports Classes	507,834.96	0.445%	\$ 1,687		\$ 1,687	\$ 104	\$ 1,790
100-14-43 Swimming Activities	511,709.83	0.448%	\$ 1,699		\$ 1,699	\$ 104	\$ 1,804
100-14-44 Sports & Aquatics Admin	180,745.66	0.158%	\$ 600		\$ 600	\$ 37	\$ 637
100-14-51 Volunteers	183,429.34	0.161%	\$ 609		\$ 609	\$ 37	\$ 647
100-14-61 Older Adult Activities	144,154.33	0.126%	\$ 479		\$ 479	\$ 29	\$ 508
100-14-62 Senior Services	355,146.52	0.311%	\$ 1,179		\$ 1,179	\$ 72	\$ 1,252
100-15-21 Patrol	9,046,295.28	7.925%	\$ 30,044		\$ 30,044	\$ 1,845	\$ 31,888
100-15-31 Investigations	2,609,141.76	2.286%	\$ 8,665		\$ 8,665	\$ 532	\$ 9,197
100-15-32 School Resource Officer	30,445.22	0.027%	\$ 101		\$ 101	\$ 6	\$ 107
100-15-41 Technical Support Services	2,424,082.43	2.124%	\$ 8,051		\$ 8,051	\$ 494	\$ 8,545
100-15-42 Communications	1,412,236.52	1.237%	\$ 4,690		\$ 4,690	\$ 288	\$ 4,978
100-15-51 Crime Prevention	550,023.42	0.482%	\$ 1,827		\$ 1,827	\$ 112	\$ 1,939
100-15-61 Traffic Safety	2,151,025.57	1.884%	\$ 7,144		\$ 7,144	\$ 439	\$ 7,582

100-12- Finance - Revenue

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-15-71 Jail Operations	672,890.95	0.589%	\$ 2,235		\$ 2,235	\$ 137	\$ 2,372
100-15-81 Parking Enforcement	1,923,606.41	1.685%	\$ 6,389		\$ 6,389	\$ 392	\$ 6,781
100-15-91 Animal Control	282,445.99	0.247%	\$ 938		\$ 938	\$ 58	\$ 996
100-16-21 Prevention	778,828.68	0.682%	\$ 2,587		\$ 2,587	\$ 159	\$ 2,745
100-16-23 Arson Investiation	33,304.05	0.029%	\$ 111		\$ 111	\$ 7	\$ 117
100-16-31 Suppression	6,796,252.12	5.954%	\$ 22,571		\$ 22,571	\$ 1,386	\$ 23,957
100-16-41 Paramedics	2,229,912.70	1.953%	\$ 7,406		\$ 7,406	\$ 455	\$ 7,860
100-16-51 Special Services	301,264.73	0.264%	\$ 1,001		\$ 1,001	\$ 61	\$ 1,062
100-16-52 Emergency Preparedness	120,959.77	0.106%	\$ 402		\$ 402	\$ 25	\$ 426
100-16-54 CERT (Community Emergency Response Team)	24,426.23	0.021%	\$ 81		\$ 81	\$ 5	\$ 86
100-16-55 Communications	173,241.70	0.152%	\$ 575		\$ 575	\$ 35	\$ 611
100-16-56 Public Education	29,752.17	0.026%	\$ 99		\$ 99	\$ 6	\$ 105
100-17-21 Current Planning	1,226,635.75	1.075%	\$ 4,074		\$ 4,074	\$ 250	\$ 4,324
100-17-31 Plan Check	1,380,716.88	1.210%	\$ 4,586		\$ 4,586	\$ 282	\$ 4,867
100-17-32 Inspection	1,058,633.35	0.927%	\$ 3,516		\$ 3,516	\$ 216	\$ 3,732
100-17-41 Code Enforcement	413,612.23	0.362%	\$ 1,374		\$ 1,374	\$ 84	\$ 1,458
100-17-51 Traffic Engineering	433,208.77	0.379%	\$ 1,439		\$ 1,439	\$ 88	\$ 1,527
100-17-413 Environmental Programs	349,734.89	0.306%	\$ 1,162		\$ 1,162	\$ 71	\$ 1,233
100-18-21 Civil Engineering	2,013,201.91	1.764%	\$ 6,686		\$ 6,686	\$ 411	\$ 7,097
100-18-32 Street Repair	2,237,070.14	1.960%	\$ 7,430		\$ 7,430	\$ 456	\$ 7,886
100-18-34 Traffic Control	353,270.76	0.309%	\$ 1,173		\$ 1,173	\$ 72	\$ 1,245
100-18-42 Parks Maintenance	1,073,781.57	0.941%	\$ 3,566		\$ 3,566	\$ 219	\$ 3,785
100-18-43 School District Maintenance	268,568.04	0.235%	\$ 892		\$ 892	\$ 55	\$ 947
100-18-413 Environmental Programs	306,092.54	0.268%	\$ 1,017		\$ 1,017	\$ 62	\$ 1,079
201-18-111 Street Lighting & Landscape Fund - Street Lighting	378,632.02	0.332%	\$ 1,257		\$ 1,257	\$ 77	\$ 1,335
205-18-32 Streets, Highways & Sidewalks - Street Repair	891,647.16	0.781%	\$ 2,961		\$ 2,961	\$ 182	\$ 3,143
210-15-203 Asset Forfeiture Fund - DOJ Regional	26,513.84	0.023%	\$ 88		\$ 88	\$ 5	\$ 93
211-15-302 Police Safety Grants Fund - State SLES Grant	139,416.41	0.122%	\$ 463		\$ 463	\$ 28	\$ 491
230-14-91 Prop. A Fund - Transportation	664,983.81	0.583%	\$ 2,208		\$ 2,208	\$ 136	\$ 2,344
231-18-21 Prop. C Fund - Civil Engineering	568,704.01	0.498%	\$ 1,889		\$ 1,889	\$ 116	\$ 2,005
232-18-91 AB 2766 Air Quality Fund - Transportation	67,672.06	0.059%	\$ 225		\$ 225	\$ 14	\$ 239
233-18-32 Measure R - Street Repair	409,044.78	0.358%	\$ 1,358		\$ 1,358	\$ 83	\$ 1,442
234-18-32 Measure M - Street Repair	370,688.16	0.325%	\$ 1,231		\$ 1,231	\$ 76	\$ 1,307
401-18-21 Capital Improvement Fund - Civil Engineering	4,069,212.59	3.565%	\$ 13,514		\$ 13,514	\$ 830	\$ 14,344
403-0-0 Underground Assessment Districts	64,475.23	0.056%	\$ 214		\$ 214	\$ 13	\$ 227
501-18-211 Water Administration	15,643,295.02	13.704%	\$ 51,953		\$ 51,953	\$ 3,190	\$ 55,143
502-18-311 Stormwater Fund - Storm Drain Maintenance	748,021.64	0.655%	\$ 2,484		\$ 2,484	\$ 153	\$ 2,637
503-18-321 Wastewater Fund - Sewer Maintenance	3,487,177.55	3.055%	\$ 11,581		\$ 11,581	\$ 711	\$ 12,292
510-18-411 Refuse Fund - Refuse Management	4,298,605.10	3.766%	\$ 14,276		\$ 14,276	\$ 877	\$ 15,153
520-18-511 Parking Fund - Street Meters & City Lots	3,148,342.59	2.758%	\$ 10,456		\$ 10,456	\$ 642	\$ 11,098
521-18-514 County Parking Lots Fund	801,824.51	0.702%	\$ 2,663		\$ 2,663	\$ 164	\$ 2,826

100-12- 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>
522-18-512 State Pier and Parking Lot Fund	536,630.41	0.470%	\$ 1,782		\$ 1,782	\$ 109	\$ 1,892
601-13-21 Insurance Reserve Fund - HR	2,981,247.37	2.612%	\$ 9,901		\$ 9,901	\$ 608	\$ 10,509
605-19-51 Information Systems Fund - Information Systems	1,110.13	0.001%	\$ 4		\$ 4	\$ 0	\$ 4
610-18-621 Fleet Mgmt Fund - Fleet Replacement	45,848.52	0.040%	\$ 152		\$ 152	\$ 9	\$ 162
615-18-41 Building Maintenance & Operations Fund	1,208.23	0.001%	\$ 4		\$ 4	\$ 0	\$ 4
710-18-21 Special Assessment Redemption Fund - Civil Engineering	2,429,193.15	2.128%	\$ 8,068		\$ 8,068	\$ 495	\$ 8,563
801-12-11 Pension Trust Fund - City Council	157,771.05	0.138%	\$ 524		\$ 524	\$ 32	\$ 556
802-0-0 Special Deposits Fund	949,917.36	0.832%	\$ 3,155		\$ 3,155	\$ 194	\$ 3,348
<b>Total</b>	<b>114,154,062.22</b>	<b>100.000%</b>	<b>\$ 379,118</b>	<b>\$-</b>	<b>\$ 379,118</b>	<b>\$ 21,739</b>	<b>\$ 400,857</b>

Allocation Basis:

Cash Receipts Amount

Source of Allocation:

FY18 Cash Receipt Balance

100-12- 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>
<b>Parking Citations</b>							
520-18-511 Parking Fund - Street Meters & City Lots	100.00	100.000%	\$ 330,795		\$ 330,795	\$ 18,968	\$ 349,764
<b>Total</b>	<b>100.00</b>	<b>100.000%</b>	<b>\$ 330,795</b>	<b>\$-</b>	<b>\$ 330,795</b>	<b>\$ 18,968</b>	<b>\$ 349,764</b>

Allocation Basis:

Direct to Fund 520 - County Parking



100-12- 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>
<b>Utility Billing</b>							
501-18-231 Water Pumping	70.00	70.000%	\$ 340,384		\$ 340,384	\$ 19,518	\$ 359,902
503-18-321 Wastewater Fund - Sewer Maintenance	10.00	10.000%	\$ 48,626		\$ 48,626	\$ 2,788	\$ 51,415
510-18-411 Refuse Fund - Refuse Management	20.00	20.000%	\$ 97,253		\$ 97,253	\$ 5,577	\$ 102,829
<b>Total</b>	<b>100.00</b>	<b>100.000%</b>	<b>\$ 486,263</b>	<b>\$ -</b>	<b>\$ 486,263</b>	<b>\$ 27,883</b>	<b>\$ 514,146</b>
<b>Allocation Basis:</b>	<b>70% Water, 10% Sewer, 20% Refuse</b>						

ALLOCATION SUMMARY

100-12- Finance - Revenue

	<u>Finance Support</u>	<u>Citywide Support</u>	<u>Revenue Services</u>	<u>Parking Citations</u>	<u>Utility Billing</u>	<u>Total</u>
100-11- City Council	\$ -	\$ 88	\$ 4,974	\$ -	\$ -	\$ 5,062
100-11- City Manager	\$ -	\$ 237	\$ 4,530	\$ -	\$ -	\$ 4,767
100-11- City Treasurer	\$ -	\$ 8	\$ 139	\$ -	\$ -	\$ 147
100-11- City Clerk	\$ -	\$ 141	\$ 2,803	\$ -	\$ -	\$ 2,945
100-11- City Attorney	\$ -	\$ 178	\$ 3,099	\$ -	\$ -	\$ 3,277
100-12- Finance - Admin	\$ 4,796	\$ 201	\$ 3,636	\$ -	\$ -	\$ 8,633
100-12- Finance - Accounting	\$ 4,796	\$ 130	\$ 2,295	\$ -	\$ -	\$ 7,221
100-12- Finance - Revenue	\$ 8,393	\$ 208	\$ 3,574	\$ -	\$ -	\$ 12,174
100-12- Finance - Purchasing	\$ 4,834	\$ 85	\$ 1,452	\$ -	\$ -	\$ 6,372
100-19- GIS	\$ -	\$ 62	\$ -	\$ -	\$ -	\$ 62
100-13- HR	\$ -	\$ 236	\$ 4,312	\$ -	\$ -	\$ 4,548
100-14- Parks & Rec Admin	\$ -	\$ 563	\$ 9,750	\$ -	\$ -	\$ 10,313
100-15- Police Admin	\$ -	\$ 1,235	\$ 21,221	\$ -	\$ -	\$ 22,456
100-16- Fire Admin	\$ -	\$ 584	\$ 10,117	\$ -	\$ -	\$ 10,701
100-17- Community Development Admin	\$ -	\$ 158	\$ 3,952	\$ -	\$ -	\$ 4,110
100-18- Public Works Admin	\$ -	\$ 244	\$ 4,137	\$ -	\$ -	\$ 4,381
100-14-21 Recreation Services	\$ -	\$ 219	\$ 3,724	\$ -	\$ -	\$ 3,943
100-14-24 Teen Drop In Center	\$ -	\$ 35	\$ 602	\$ -	\$ -	\$ 637
100-14-25 Special Activity Classes	\$ -	\$ 27	\$ 465	\$ -	\$ -	\$ 492
100-14-26 Special Events	\$ -	\$ 96	\$ 1,607	\$ -	\$ -	\$ 1,702
100-14-27 Tennis Operations	\$ -	\$ 75	\$ 1,282	\$ -	\$ -	\$ 1,356
100-14-28 Facility & Parks Reservations	\$ -	\$ 85	\$ 1,427	\$ -	\$ -	\$ 1,512
100-14-31 Cultural Arts	\$ -	\$ 97	\$ 1,655	\$ -	\$ -	\$ 1,752
100-14-34 Art Classes	\$ -	\$ 55	\$ 842	\$ -	\$ -	\$ 897
100-14-36 Concerts In The Park	\$ -	\$ 21	\$ 232	\$ -	\$ -	\$ 253
100-14-41 Sports Leagues & Tournaments	\$ -	\$ 41	\$ 702	\$ -	\$ -	\$ 743
100-14-42 Sports Classes	\$ -	\$ 103	\$ 1,790	\$ -	\$ -	\$ 1,893
100-14-43 Swimming Activities	\$ -	\$ 106	\$ 1,804	\$ -	\$ -	\$ 1,910
100-14-44 Sports & Aquatics Admin	\$ -	\$ 37	\$ 637	\$ -	\$ -	\$ 675
100-14-51 Volunteers	\$ -	\$ 38	\$ 647	\$ -	\$ -	\$ 685

**ALLOCATION SUMMARY**

**100-12- Finance - Revenue**

	<u>Finance Support</u>	<u>Citywide Support</u>	<u>Revenue Services</u>	<u>Parking Citations</u>	<u>Utility Billing</u>	<u>Total</u>
100-14-61 Older Adult Activities	\$ -	\$ 30	\$ 508	\$ -	\$ -	\$ 538
100-14-62 Senior Services	\$ -	\$ 79	\$ 1,252	\$ -	\$ -	\$ 1,330
100-15-21 Patrol	\$ -	\$ 1,932	\$ 31,888	\$ -	\$ -	\$ 33,820
100-15-31 Investigations	\$ -	\$ 549	\$ 9,197	\$ -	\$ -	\$ 9,746
100-15-32 School Resource Officer	\$ -	\$ 6	\$ 107	\$ -	\$ -	\$ 113
100-15-41 Technical Support Services	\$ -	\$ 308	\$ 8,545	\$ -	\$ -	\$ 8,853
100-15-42 Communications	\$ -	\$ 282	\$ 4,978	\$ -	\$ -	\$ 5,260
100-15-51 Crime Prevention	\$ -	\$ 116	\$ 1,939	\$ -	\$ -	\$ 2,054
100-15-61 Traffic Safety	\$ -	\$ 452	\$ 7,582	\$ -	\$ -	\$ 8,035
100-15-71 Jail Operations	\$ -	\$ 140	\$ 2,372	\$ -	\$ -	\$ 2,512
100-15-81 Parking Enforcement	\$ -	\$ 401	\$ 6,781	\$ -	\$ -	\$ 7,182
100-15-91 Animal Control	\$ -	\$ 60	\$ 996	\$ -	\$ -	\$ 1,055
100-16-21 Prevention	\$ -	\$ 162	\$ 2,745	\$ -	\$ -	\$ 2,907
100-16-23 Arson Investiation	\$ -	\$ 7	\$ 117	\$ -	\$ -	\$ 124
100-16-31 Suppression	\$ -	\$ 1,418	\$ 23,957	\$ -	\$ -	\$ 25,375
100-16-41 Paramedics	\$ -	\$ 456	\$ 7,860	\$ -	\$ -	\$ 8,317
100-16-51 Special Services	\$ -	\$ 63	\$ 1,062	\$ -	\$ -	\$ 1,125
100-16-52 Emergency Preparedness	\$ -	\$ 22	\$ 426	\$ -	\$ -	\$ 448
100-16-54 CERT (Community Emergency Response Team)	\$ -	\$ 5	\$ 86	\$ -	\$ -	\$ 91
100-16-55 Communications	\$ -	\$ 9	\$ 611	\$ -	\$ -	\$ 620
100-16-56 Public Education	\$ -	\$ 5	\$ 105	\$ -	\$ -	\$ 110
100-17-21 Current Planning	\$ -	\$ 244	\$ 4,324	\$ -	\$ -	\$ 4,568
100-17-31 Plan Check	\$ -	\$ 274	\$ 4,867	\$ -	\$ -	\$ 5,141
100-17-32 Inspection	\$ -	\$ 222	\$ 3,732	\$ -	\$ -	\$ 3,953
100-17-41 Code Enforcement	\$ -	\$ 87	\$ 1,458	\$ -	\$ -	\$ 1,545
100-17-51 Traffic Engineering	\$ -	\$ 82	\$ 1,527	\$ -	\$ -	\$ 1,609
100-17-413 Environmental Programs	\$ -	\$ 124	\$ 1,233	\$ -	\$ -	\$ 1,356
100-18-21 Civil Engineering	\$ -	\$ 412	\$ 7,097	\$ -	\$ -	\$ 7,508
100-18-32 Street Repair	\$ -	\$ 456	\$ 7,886	\$ -	\$ -	\$ 8,342
100-18-34 Traffic Control	\$ -	\$ 73	\$ 1,245	\$ -	\$ -	\$ 1,319

ALLOCATION SUMMARY

100-12- Finance - Revenue

	<u>Finance Support</u>	<u>Citywide Support</u>	<u>Revenue Services</u>	<u>Parking Citations</u>	<u>Utility Billing</u>	<u>Total</u>
100-18-42 Parks Maintenance	\$ -	\$ 225	\$ 3,785	\$ -	\$ -	\$ 4,010
100-18-43 School District Maintenance	\$ -	\$ 44	\$ 947	\$ -	\$ -	\$ 991
100-18-413 Environmental Programs	\$ -	\$ -	\$ 1,079	\$ -	\$ -	\$ 1,079
201-18-111 Street Lighing & Landscape Fund - Street Lighting	\$ -	\$ 77	\$ 1,335	\$ -	\$ -	\$ 1,412
201-18-112 Street Lighing & Landscape Fund - Arbolado Tract Lighting	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 1
201-18-121 Street Lighing & Landscape Fund - Streetscape Maintenance	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ 25
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ 15
205-18-32 Streets, Highways & Sidewalks - Street Repair	\$ -	\$ 95	\$ 3,143	\$ -	\$ -	\$ 3,238
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	\$ -	\$ 57	\$ -	\$ -	\$ -	\$ 57
210-15-203 Asset Forfeiture Fund - DOJ Regional	\$ -	\$ 29	\$ 93	\$ -	\$ -	\$ 123
211-15-302 Police Safety Grants Fund - State SLES Grant	\$ -	\$ 27	\$ 491	\$ -	\$ -	\$ 518
230-14-91 Prop. A Fund - Transportation	\$ -	\$ 191	\$ 2,344	\$ -	\$ -	\$ 2,535
231-18-21 Prop. C Fund - Civil Engineering	\$ -	\$ 87	\$ 2,005	\$ -	\$ -	\$ 2,092
232-18-91 AB 2766 Air Quality Fund - Transportation	\$ -	\$ 0	\$ 239	\$ -	\$ -	\$ 239
233-18-21 Measure R - Civil Engineering	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ 8
233-18-32 Measure R - Street Repair	\$ -	\$ 64	\$ 1,442	\$ -	\$ -	\$ 1,506
234-18-21 Measure M - Civil Engineering	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ 7
234-18-32 Measure M - Street Repair	\$ -	\$ 91	\$ 1,307	\$ -	\$ -	\$ 1,398
401-14-11 Capital Improvement Fund - Parks & Rec Admin	\$ -	\$ 208	\$ -	\$ -	\$ -	\$ 208
401-15-11 Capital Improvement Fund - Police Admin	\$ -	\$ 73	\$ -	\$ -	\$ -	\$ 73
401-16-11 Capital Improvement Fund - Fire Admin	\$ -	\$ 73	\$ -	\$ -	\$ -	\$ 73
401-18-21 Capital Improvement Fund - Civil Engineering	\$ -	\$ 286	\$ 14,344	\$ -	\$ -	\$ 14,630
401-18-32 Capital Improvement Fund - Street Repair	\$ -	\$ 47	\$ -	\$ -	\$ -	\$ 47
403-0-0 Underground Assessment Districts	\$ -	\$ -	\$ 227	\$ -	\$ -	\$ 227
501-18-211 Water Administration	\$ -	\$ 731	\$ 55,143	\$ -	\$ -	\$ 55,873
501-18-221 Water Source Of Supply	\$ -	\$ 1,234	\$ -	\$ -	\$ -	\$ 1,234
501-18-231 Water Pumping	\$ -	\$ 247	\$ -	\$ -	\$ 359,902	\$ 360,150
501-18-241 Water Treatment	\$ -	\$ 56	\$ -	\$ -	\$ -	\$ 56
501-18-251 Water Maintenance	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ 300
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ -	\$ 310	\$ 2,637	\$ -	\$ -	\$ 2,947

**ALLOCATION SUMMARY**

**100-12- Finance - Revenue**

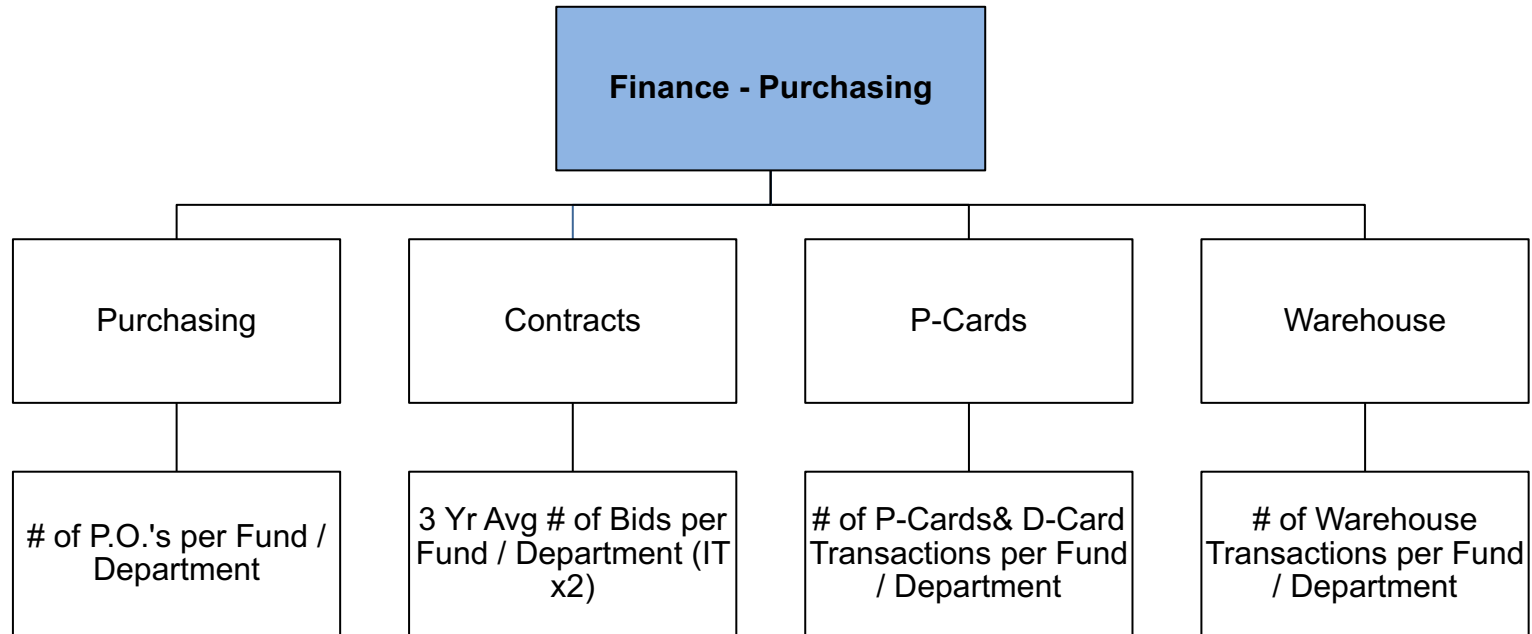
	<u>Finance Support</u>	<u>Citywide Support</u>	<u>Revenue Services</u>	<u>Parking Citations</u>	<u>Utility Billing</u>	<u>Total</u>
503-18-321 Wastewater Fund - Sewer Maintenance	\$ -	\$ 959	\$ 12,292	\$ -	\$ 51,415	\$ 64,666
510-18-411 Refuse Fund - Refuse Management	\$ -	\$ 200	\$ 15,153	\$ -	\$ 102,829	\$ 118,182
520-18-511 Parking Fund - Street Meters & City Lots	\$ -	\$ 811	\$ 11,098	\$ 349,764	\$ -	\$ 361,672
521-18-513 County Parking Lots Fund	\$ -	\$ 40	\$ -	\$ -	\$ -	\$ 40
521-18-514 County Parking Lots Fund	\$ -	\$ 103	\$ 2,826	\$ -	\$ -	\$ 2,929
522-18-512 State Pier and Parking Lot Fund	\$ -	\$ 114	\$ 1,892	\$ -	\$ -	\$ 2,005
601-13-21 Insurance Reserve Fund - HR	\$ -	\$ 144	\$ 10,509	\$ -	\$ -	\$ 10,653
601-13-22 Liability	\$ -	\$ 256	\$ -	\$ -	\$ -	\$ 256
601-13-23 Workers Compensation	\$ -	\$ 116	\$ -	\$ -	\$ -	\$ 116
605-19-51 Information Systems Fund - Information Systems	\$ -	\$ 549	\$ 4	\$ -	\$ -	\$ 553
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ -	\$ 236	\$ -	\$ -	\$ -	\$ 236
610-18-621 Fleet Mgmt Fund - Fleet Replacement	\$ -	\$ 198	\$ 162	\$ -	\$ -	\$ 359
615-12-42 Building Maintenance & Operations Fund - Warehouse	\$ -	\$ 47	\$ -	\$ -	\$ -	\$ 47
615-18-41 Building Maintenance & Operations Fund	\$ -	\$ 337	\$ 4	\$ -	\$ -	\$ 341
710-18-21 Special Assessment Redemption Fund - Civil Engineering	\$ -	\$ 191	\$ 8,563	\$ -	\$ -	\$ 8,754
801-12-11 Pension Trust Fund - City Council	\$ -	\$ 46	\$ 556	\$ -	\$ -	\$ 602
802-0-0 Special Deposits Fund	\$ -	\$ -	\$ 3,348	\$ -	\$ -	\$ 3,348
<b>Total</b>	<b>\$ 22,819</b>	<b>\$ 22,819</b>	<b>\$ 400,857</b>	<b>\$ 349,764</b>	<b>\$ 514,146</b>	<b>\$ 1,310,404</b>

## 10 Finance – Purchasing

Finance - Purchasing is responsible for providing accounting services to the Finance Department and for the City of Manhattan Beach. Finance - Purchasing is responsible for providing support with payroll services, accounts payable, and budgeting. Finance – Purchasing’s costs are allocated, as follows:

- **Purchasing**– represents costs associated with processing and review of purchase orders for city departments and is measured by the number of P.O.’s per Fund / Department.
- **Contracts** – represents the support associated with review and development of contracts resulting from bids and requests for proposals and is measured by the 3 year average number of Bids per Fund / Department with IT counted x2.
- **P-Cards and D-Cards** – represents costs associated with review, reconciliation, and auditing or city issued credit cards and is measured by the number of P-Card Transactions and D-Card Transactions per Fund / Department.
- **Warehouse** – represents support associated with processing items out of the warehouse to city departments and is measured by the number of Warehouse Transactions per Fund / Department.

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



**COSTS TO BE ALLOCATED**

**100-12- Finance - Purchasing**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
<b>Departmental Expenditures</b>	\$ 448,536		\$ 448,536
<b>Total Deductions</b>	<u>\$ -</u>		<u>\$ -</u>
<b>Incoming Costs</b>			
100-11- City Council	\$ 3,212	\$ 402	\$ 3,614
100-11- City Manager	\$ 9,241	\$ 1,463	\$ 10,705
100-11- City Treasurer	\$ 120	\$ 13	\$ 133
100-11- City Clerk	\$ 992	\$ 160	\$ 1,152
100-11- City Attorney	\$ 5,531	\$ 190	\$ 5,721
100-12- Finance - Admin	\$ 47,544	\$ 6,259	\$ 53,804
100-12- Finance - Accounting	\$ 3,806	\$ 263	\$ 4,070
100-12- Finance - Revenue	\$ 5,045	\$ 1,326	\$ 6,372
100-12- Finance - Purchasing		\$ 3,459	\$ 3,459
100-13- HR		\$ 11,555	\$ 11,555
<b>Total Incoming Costs</b>	<u>\$ 75,492</u>	<u>\$ 25,092</u>	<u>\$ 100,584</u>
<b>Total Cost Adjustments</b>	<u>\$ -</u>		<u>\$ -</u>
<b>Total Costs to be Allocated</b>	<u>\$ 524,028</u>	<u>\$ 25,092</u>	<u>\$ 549,120</u>



DEPARTMENTAL EXPENSE DETAIL

100-12- Finance - Purchasing

Expense Type	\$	General Admin	Purchasing	Contracts	P-Cards and D-Cards	Warehouse
<b>Personnel</b>						
Salaries & Wages	\$ 289,906	\$ -	\$ 156,549	\$ 55,082	\$ 66,678	\$ 11,596
Fringe Benefits	\$ 108,214	\$ -	\$ 58,436	\$ 20,561	\$ 24,889	\$ 4,329
<b>Subtotal Personnel Cost</b>	<b>\$ 398,120</b>	<b>\$ -</b>	<b>\$ 214,985</b>	<b>\$ 75,643</b>	<b>\$ 91,568</b>	<b>\$ 15,925</b>
<b>Operating Services &amp; Supplies</b>						
Contract	\$ 9,240	\$ -	\$ 4,990	\$ 1,756	\$ 2,125	\$ 370
Services & Supplies	\$ 6,180	\$ -	\$ 3,337	\$ 1,174	\$ 1,421	\$ 247
Telephone	\$ 1,620	\$ -	\$ 875	\$ 308	\$ 373	\$ 65
Internal Service Funds	\$ 33,376	\$ -	\$ 18,023	\$ 6,341	\$ 7,676	\$ 1,335
<b>Subtotal Operating Cost</b>	<b>\$ 50,416</b>	<b>\$ -</b>	<b>\$ 27,225</b>	<b>\$ 9,579</b>	<b>\$ 11,596</b>	<b>\$ 2,017</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 448,536</b>	<b>\$ -</b>	<b>\$ 242,209</b>	<b>\$ 85,222</b>	<b>\$ 103,163</b>	<b>\$ 17,941</b>
<b>Disallowed Costs</b>						
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>						
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 448,536</b>	<b>\$ -</b>	<b>\$ 242,209</b>	<b>\$ 85,222</b>	<b>\$ 103,163</b>	<b>\$ 17,941</b>
<b>First Allocation</b>						
Incoming - All Others	\$ 75,492	\$ -	\$ 40,766	\$ 14,343	\$ 17,363	\$ 3,020
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 524,028</b>	<b>\$ -</b>	<b>\$ 282,975</b>	<b>\$ 99,565</b>	<b>\$ 120,526</b>	<b>\$ 20,961</b>
<b>Second Allocation</b>						
Incoming - All Others	\$ 25,092	\$ -	\$ 13,550	\$ 4,767	\$ 5,771	\$ 1,004
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 25,092</b>	<b>\$ -</b>	<b>\$ 13,550</b>	<b>\$ 4,767</b>	<b>\$ 5,771</b>	<b>\$ 1,004</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 549,120</b>	<b>\$ -</b>	<b>\$ 296,525</b>	<b>\$ 104,333</b>	<b>\$ 126,298</b>	<b>\$ 21,965</b>

100-12- Finance - Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Purchasing</b>							
100-11- City Manager	4.00	5.797%	\$ 16,404		\$ 16,404		\$ 16,404
100-11- City Clerk	2.00	2.899%	\$ 8,202		\$ 8,202		\$ 8,202
100-11- City Attorney	1.00	1.449%	\$ 4,101		\$ 4,101		\$ 4,101
100-12- Finance - Admin	2.00	2.899%	\$ 8,202		\$ 8,202		\$ 8,202
100-12- Finance - Accounting	4.00	5.797%	\$ 16,404		\$ 16,404		\$ 16,404
100-12- Finance - Revenue	5.00	7.246%	\$ 20,505		\$ 20,505		\$ 20,505
100-13- HR	8.00	11.594%	\$ 32,809		\$ 32,809	\$ 2,125	\$ 34,934
100-14- Parks & Rec Admin	5.00	7.246%	\$ 20,505		\$ 20,505	\$ 1,328	\$ 21,834
100-16- Fire Admin	1.00	1.449%	\$ 4,101		\$ 4,101	\$ 266	\$ 4,367
100-18- Public Works Admin	2.00	2.899%	\$ 8,202		\$ 8,202	\$ 531	\$ 8,734
100-15-32 School Resource Officer	1.00	1.449%	\$ 4,101		\$ 4,101	\$ 266	\$ 4,367
100-15-91 Animal Control	1.00	1.449%	\$ 4,101		\$ 4,101	\$ 266	\$ 4,367
100-16-41 Paramedics	1.00	1.449%	\$ 4,101		\$ 4,101	\$ 266	\$ 4,367
100-17-21 Current Planning	2.00	2.899%	\$ 8,202		\$ 8,202	\$ 531	\$ 8,734
100-17-31 Plan Check	1.00	1.449%	\$ 4,101		\$ 4,101	\$ 266	\$ 4,367
100-17-32 Inspection	1.00	1.449%	\$ 4,101		\$ 4,101	\$ 266	\$ 4,367
100-18-31 Street Maintenance	2.00	2.899%	\$ 8,202		\$ 8,202	\$ 531	\$ 8,734
501-18-241 Water Treatment	2.00	2.899%	\$ 8,202		\$ 8,202	\$ 531	\$ 8,734
502-18-311 Stormwater Fund - Storm Drain Maintenance	1.00	1.449%	\$ 4,101		\$ 4,101	\$ 266	\$ 4,367
510-18-411 Refuse Fund - Refuse Management	1.00	1.449%	\$ 4,101		\$ 4,101	\$ 266	\$ 4,367
601-13-21 Insurance Reserve Fund - HR	2.00	2.899%	\$ 8,202		\$ 8,202	\$ 531	\$ 8,734
605-19-51 Information Systems Fund - Information Systems	10.00	14.493%	\$ 41,011		\$ 41,011	\$ 2,657	\$ 43,668
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1.00	1.449%	\$ 4,101		\$ 4,101	\$ 266	\$ 4,367
615-18-41 Building Maintenance & Operations Fund	9.00	13.043%	\$ 36,910		\$ 36,910	\$ 2,391	\$ 39,301
<b>Total</b>	<b>69.00</b>	<b>100.000%</b>	<b>\$ 282,975</b>	<b>\$ -</b>	<b>\$282,975</b>	<b>\$ 13,550</b>	<b>\$296,525</b>

Allocation Basis:

# of P.O.'s

Source of Allocation:

FY19 PO Report

100-12- Finance - Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Contracts</b>							
100-11- City Manager	1.00	1.875%	\$ 1,867		\$ 1,867		\$ 1,867
100-11- City Clerk	1.00	1.875%	\$ 1,867		\$ 1,867		\$ 1,867
100-12- Finance - Admin	1.33	2.494%	\$ 2,483		\$ 2,483		\$ 2,483
100-12- Finance - Purchasing	1.67	3.131%	\$ 3,118		\$ 3,118		\$ 3,118
100-13- HR	2.00	3.750%	\$ 3,734		\$ 3,734	\$ 197	\$ 3,931
100-14- Parks & Rec Admin	1.33	2.494%	\$ 2,483		\$ 2,483	\$ 131	\$ 2,614
100-15- Police Admin	1.00	1.875%	\$ 1,867		\$ 1,867	\$ 99	\$ 1,966
100-16- Fire Admin	2.00	3.750%	\$ 3,734		\$ 3,734	\$ 197	\$ 3,931
100-17- Community Development Admin	1.00	1.875%	\$ 1,867		\$ 1,867	\$ 99	\$ 1,966
100-18- Public Works Admin	7.67	14.382%	\$ 14,320		\$ 14,320	\$ 757	\$ 15,076
100-18-21 Civil Engineering	25.33	47.497%	\$ 47,290		\$ 47,290	\$ 2,499	\$ 49,789
605-19-51 Information Systems Fund - Information Systems	8.00	15.001%	\$ 14,936		\$ 14,936	\$ 789	\$ 15,725
<b>Total</b>	<b>53.33</b>	<b>100.000%</b>	<b>\$ 99,565</b>	<b>\$ -</b>	<b>\$ 99,565</b>	<b>\$ 4,767</b>	<b>\$104,333</b>

Allocation Basis:

3 Yr Avg # of Bids - IT Weighted x2

Source of Allocation:

FY16-19 Bids and RFPs

100-12- Finance - Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>P-Cards and D-Cards</b>							
100-11- City Council	267.00	3.107%	\$ 3,745		\$ 3,745		\$ 3,745
100-11- City Manager	377.00	4.387%	\$ 5,287		\$ 5,287		\$ 5,287
100-11- City Treasurer	13.00	0.151%	\$ 182		\$ 182		\$ 182
100-11- City Clerk	73.00	0.849%	\$ 1,024		\$ 1,024		\$ 1,024
100-11- City Attorney	5.00	0.058%	\$ 70		\$ 70		\$ 70
100-12- Finance - Admin	161.00	1.873%	\$ 2,258		\$ 2,258		\$ 2,258
100-12- Finance - Accounting	34.00	0.396%	\$ 477		\$ 477		\$ 477
100-12- Finance - Revenue	59.00	0.687%	\$ 827		\$ 827		\$ 827
100-12- Finance - Purchasing	17.00	0.198%	\$ 238		\$ 238		\$ 238
100-19- GIS	22.00	0.256%	\$ 309		\$ 309	\$ 17	\$ 325
100-13- HR	206.00	2.397%	\$ 2,889		\$ 2,889	\$ 157	\$ 3,046
100-14- Parks & Rec Admin	426.00	4.957%	\$ 5,974		\$ 5,974	\$ 324	\$ 6,298
100-15- Police Admin	676.00	7.866%	\$ 9,481		\$ 9,481	\$ 514	\$ 9,995
100-16- Fire Admin	86.00	1.001%	\$ 1,206		\$ 1,206	\$ 65	\$ 1,272
100-17- Community Development Admin	159.00	1.850%	\$ 2,230		\$ 2,230	\$ 121	\$ 2,351
100-18- Public Works Admin	218.00	2.537%	\$ 3,057		\$ 3,057	\$ 166	\$ 3,223
100-14-21 Recreation Services	84.00	0.977%	\$ 1,178		\$ 1,178	\$ 64	\$ 1,242
100-14-24 Teen Drop In Center	54.00	0.628%	\$ 757		\$ 757	\$ 41	\$ 798
100-14-25 Special Activity Classes	111.00	1.292%	\$ 1,557		\$ 1,557	\$ 84	\$ 1,641
100-14-26 Special Events	253.00	2.944%	\$ 3,548		\$ 3,548	\$ 192	\$ 3,741
100-14-27 Tennis Operations	27.00	0.314%	\$ 379		\$ 379	\$ 21	\$ 399
100-14-28 Facility & Parks Reservations	128.00	1.489%	\$ 1,795		\$ 1,795	\$ 97	\$ 1,892
100-14-31 Cultural Arts	234.00	2.723%	\$ 3,282		\$ 3,282	\$ 178	\$ 3,460
100-14-34 Art Classes	159.00	1.850%	\$ 2,230		\$ 2,230	\$ 121	\$ 2,351
100-14-36 Concerts In The Park	41.00	0.477%	\$ 575		\$ 575	\$ 31	\$ 606
100-14-41 Sports Leagues & Tournaments	79.00	0.919%	\$ 1,108		\$ 1,108	\$ 60	\$ 1,168
100-14-42 Sports Classes	17.00	0.198%	\$ 238		\$ 238	\$ 13	\$ 251
100-14-43 Swimming Activities	210.00	2.444%	\$ 2,945		\$ 2,945	\$ 160	\$ 3,105
100-14-51 Volunteers	5.00	0.058%	\$ 70		\$ 70	\$ 4	\$ 74
100-14-61 Older Adult Activities	125.00	1.455%	\$ 1,753		\$ 1,753	\$ 95	\$ 1,848
100-14-62 Senior Services	180.00	2.094%	\$ 2,524		\$ 2,524	\$ 137	\$ 2,661
100-15-21 Patrol	325.00	3.782%	\$ 4,558		\$ 4,558	\$ 247	\$ 4,805
100-15-31 Investigations	84.00	0.977%	\$ 1,178		\$ 1,178	\$ 64	\$ 1,242
100-15-32 School Resource Officer	17.00	0.198%	\$ 238		\$ 238	\$ 13	\$ 251
100-15-41 Technical Support Services	162.00	1.885%	\$ 2,272		\$ 2,272	\$ 123	\$ 2,395
100-15-51 Crime Prevention	60.00	0.698%	\$ 841		\$ 841	\$ 46	\$ 887
100-15-61 Traffic Safety	74.00	0.861%	\$ 1,038		\$ 1,038	\$ 56	\$ 1,094
100-15-71 Jail Operations	40.00	0.465%	\$ 561		\$ 561	\$ 30	\$ 591

100-12- Finance - Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-15-81 Parking Enforcement	55.00	0.640%	\$ 771		\$ 771	\$ 42	\$ 813
100-15-91 Animal Control	25.00	0.291%	\$ 351		\$ 351	\$ 19	\$ 370
100-16-21 Prevention	24.00	0.279%	\$ 337		\$ 337	\$ 18	\$ 355
100-16-23 Arson Investiation	17.00	0.198%	\$ 238		\$ 238	\$ 13	\$ 251
100-16-31 Suppression	259.00	3.014%	\$ 3,632		\$ 3,632	\$ 197	\$ 3,829
100-16-41 Paramedics	155.00	1.804%	\$ 2,174		\$ 2,174	\$ 118	\$ 2,292
100-16-51 Special Services	4.00	0.047%	\$ 56		\$ 56	\$ 3	\$ 59
100-16-52 Emergency Preparedness	27.00	0.314%	\$ 379		\$ 379	\$ 21	\$ 399
100-16-54 CERT (Community Emergency Response Team)	19.00	0.221%	\$ 266		\$ 266	\$ 14	\$ 281
100-16-55 Communications	6.00	0.070%	\$ 84		\$ 84	\$ 5	\$ 89
100-16-56 Public Education	6.00	0.070%	\$ 84		\$ 84	\$ 5	\$ 89
100-17-21 Current Planning	18.00	0.209%	\$ 252		\$ 252	\$ 14	\$ 266
100-17-22 Advance Planning	11.00	0.128%	\$ 154		\$ 154	\$ 8	\$ 163
100-17-31 Plan Check	16.00	0.186%	\$ 224		\$ 224	\$ 12	\$ 237
100-17-32 Inspection	39.00	0.454%	\$ 547		\$ 547	\$ 30	\$ 577
100-17-41 Code Enforcement	25.00	0.291%	\$ 351		\$ 351	\$ 19	\$ 370
100-17-51 Traffic Engineering	28.00	0.326%	\$ 393		\$ 393	\$ 21	\$ 414
100-17-413 Environmental Programs	59.00	0.687%	\$ 827		\$ 827	\$ 45	\$ 872
100-18-21 Civil Engineering	83.00	0.966%	\$ 1,164		\$ 1,164	\$ 63	\$ 1,227
100-18-32 Street Repair	132.00	1.536%	\$ 1,851		\$ 1,851	\$ 100	\$ 1,952
100-18-34 Traffic Control	83.00	0.966%	\$ 1,164		\$ 1,164	\$ 63	\$ 1,227
100-18-42 Parks Maintenance	143.00	1.664%	\$ 2,006		\$ 2,006	\$ 109	\$ 2,114
100-18-43 School District Maintenance	7.00	0.081%	\$ 98		\$ 98	\$ 5	\$ 103
100-18-413 Environmental Programs	1.00	0.012%	\$ 14		\$ 14	\$ 1	\$ 15
201-18-111 Street Lighting & Landscape Fund - Street Lighting	1.00	0.012%	\$ 14		\$ 14	\$ 1	\$ 15
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	7.00	0.081%	\$ 98		\$ 98	\$ 5	\$ 103
210-15-203 Asset Forfeiture Fund - DOJ Regional	6.00	0.070%	\$ 84		\$ 84	\$ 5	\$ 89
211-15-302 Police Safety Grants Fund - State SLES Grant	1.00	0.012%	\$ 14		\$ 14	\$ 1	\$ 15
230-14-91 Prop. A Fund - Transportation	39.00	0.454%	\$ 547		\$ 547	\$ 30	\$ 577
401-18-21 Capital Improvement Fund - Civil Engineering	1.00	0.012%	\$ 14		\$ 14	\$ 1	\$ 15
501-18-211 Water Administration	5.00	0.058%	\$ 70		\$ 70	\$ 4	\$ 74
501-18-221 Water Source Of Supply	5.00	0.058%	\$ 70		\$ 70	\$ 4	\$ 74
501-18-231 Water Pumping	64.00	0.745%	\$ 898		\$ 898	\$ 49	\$ 946
501-18-241 Water Treatment	31.00	0.361%	\$ 435		\$ 435	\$ 24	\$ 458
501-18-251 Water Maintenance	116.00	1.350%	\$ 1,627		\$ 1,627	\$ 88	\$ 1,715
502-18-311 Stormwater Fund - Storm Drain Maintenance	33.00	0.384%	\$ 463		\$ 463	\$ 25	\$ 488
503-18-321 Wastewater Fund - Sewer Maintenance	59.00	0.687%	\$ 827		\$ 827	\$ 45	\$ 872
510-18-411 Refuse Fund - Refuse Management	23.00	0.268%	\$ 323		\$ 323	\$ 17	\$ 340
520-18-511 Parking Fund - Street Meters & City Lots	47.00	0.547%	\$ 659		\$ 659	\$ 36	\$ 695
521-18-513 County Parking Lots Fund	2.00	0.023%	\$ 28		\$ 28	\$ 2	\$ 30
521-18-514 County Parking Lots Fund	6.00	0.070%	\$ 84		\$ 84	\$ 5	\$ 89

100-12- Finance - Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
522-18-512 State Pier and Parking Lot Fund	34.00	0.396%	\$ 477		\$ 477	\$ 26	\$ 503
601-13-21 Insurance Reserve Fund - HR	45.00	0.524%	\$ 631		\$ 631	\$ 34	\$ 665
601-13-22 Liability	1.00	0.012%	\$ 14		\$ 14	\$ 1	\$ 15
605-19-51 Information Systems Fund - Information Systems	324.00	3.770%	\$ 4,544		\$ 4,544	\$ 246	\$ 4,790
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	550.00	6.400%	\$ 7,713		\$ 7,713	\$ 418	\$ 8,132
615-12-42 Building Maintenance & Operations Fund - Warehouse	193.00	2.246%	\$ 2,707		\$ 2,707	\$ 147	\$ 2,854
615-18-41 Building Maintenance & Operations Fund	491.00	5.713%	\$ 6,886		\$ 6,886	\$ 373	\$ 7,259
<b>Total</b>	<b>8,594.00</b>	<b>100.000%</b>	<b>\$ 120,526</b>	<b>\$ -</b>	<b>\$120,526</b>	<b>\$ 5,771</b>	<b>\$126,298</b>

Allocation Basis:

# of P-Card Transactions + # of D-Card Transactions

Source of Allocation:

FY18 P-Card and D-Card Transactions

100-12- Finance - Purchasing

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Warehouse</b>							
100-11- City Council	3.00	0.133%	\$ 28		\$ 28		\$ 28
100-11- City Manager	13.00	0.578%	\$ 121		\$ 121		\$ 121
100-12- Finance - Admin	8.00	0.355%	\$ 74		\$ 74		\$ 74
100-12- Finance - Revenue	11.00	0.489%	\$ 102		\$ 102		\$ 102
100-12- Finance - Purchasing	11.00	0.489%	\$ 102		\$ 102		\$ 102
100-13- HR	11.00	0.489%	\$ 102		\$ 102	\$ 5	\$ 107
100-14- Parks & Rec Admin	26.00	1.155%	\$ 242		\$ 242	\$ 12	\$ 254
100-17- Community Development Admin	18.00	0.800%	\$ 168		\$ 168	\$ 8	\$ 176
100-18- Public Works Admin	27.00	1.199%	\$ 251		\$ 251	\$ 12	\$ 264
100-14-21 Recreation Services	144.00	6.397%	\$ 1,341		\$ 1,341	\$ 66	\$ 1,406
100-14-25 Special Activity Classes	2.00	0.089%	\$ 19		\$ 19	\$ 1	\$ 20
100-14-31 Cultural Arts	29.00	1.288%	\$ 270		\$ 270	\$ 13	\$ 283
100-14-34 Art Classes	13.00	0.578%	\$ 121		\$ 121	\$ 6	\$ 127
100-14-41 Sports Leagues & Tournaments	1.00	0.044%	\$ 9		\$ 9	\$ 0	\$ 10
100-14-43 Swimming Activities	28.00	1.244%	\$ 261		\$ 261	\$ 13	\$ 273
100-14-62 Senior Services	12.00	0.533%	\$ 112		\$ 112	\$ 5	\$ 117
100-15-21 Patrol	7.00	0.311%	\$ 65		\$ 65	\$ 3	\$ 68
100-15-41 Technical Support Services	23.00	1.022%	\$ 214		\$ 214	\$ 10	\$ 225
100-15-71 Jail Operations	1.00	0.044%	\$ 9		\$ 9	\$ 0	\$ 10
100-15-81 Parking Enforcement	4.00	0.178%	\$ 37		\$ 37	\$ 2	\$ 39
100-15-91 Animal Control	11.00	0.489%	\$ 102		\$ 102	\$ 5	\$ 107
100-16-31 Suppression	140.00	6.219%	\$ 1,304		\$ 1,304	\$ 64	\$ 1,367
100-18-21 Civil Engineering	34.00	1.510%	\$ 317		\$ 317	\$ 15	\$ 332
100-18-32 Street Repair	219.00	9.729%	\$ 2,039		\$ 2,039	\$ 100	\$ 2,139
100-18-34 Traffic Control	55.00	2.443%	\$ 512		\$ 512	\$ 25	\$ 537
100-18-42 Parks Maintenance	22.00	0.977%	\$ 205		\$ 205	\$ 10	\$ 215
100-18-51 Electrical Maintenance	7.00	0.311%	\$ 65		\$ 65	\$ 3	\$ 68
230-14-91 Prop. A Fund - Transportation	32.00	1.422%	\$ 298		\$ 298	\$ 15	\$ 313
501-18-211 Water Administration	1.00	0.044%	\$ 9		\$ 9	\$ 0	\$ 10
501-18-231 Water Pumping	6.00	0.267%	\$ 56		\$ 56	\$ 3	\$ 59
501-18-241 Water Treatment	2.00	0.089%	\$ 19		\$ 19	\$ 1	\$ 20
501-18-251 Water Maintenance	208.00	9.240%	\$ 1,937		\$ 1,937	\$ 95	\$ 2,032
502-18-311 Stormwater Fund - Storm Drain Maintenance	16.00	0.711%	\$ 149		\$ 149	\$ 7	\$ 156
503-18-321 Wastewater Fund - Sewer Maintenance	97.00	4.309%	\$ 903		\$ 903	\$ 44	\$ 947
510-18-411 Refuse Fund - Refuse Management	76.00	3.376%	\$ 708		\$ 708	\$ 35	\$ 742
520-18-511 Parking Fund - Street Meters & City Lots	54.00	2.399%	\$ 503		\$ 503	\$ 25	\$ 527
522-18-512 State Pier and Parking Lot Fund	183.00	8.130%	\$ 1,704		\$ 1,704	\$ 83	\$ 1,787
605-19-51 Information Systems Fund - Information Systems	11.00	0.489%	\$ 102		\$ 102	\$ 5	\$ 107

100-12- 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>
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	58.00	2.577%	\$ 540		\$ 540	\$ 26	\$ 566
615-12-42 Building Maintenance & Operations Fund - Warehouse	42.00	1.866%	\$ 391		\$ 391	\$ 19	\$ 410
615-18-41 Building Maintenance & Operations Fund	585.00	25.988%	\$ 5,447		\$ 5,447	\$ 266	\$ 5,714
<b>Total</b>	<b>2,251.00</b>	<b>100.000%</b>	<b>\$ 20,961</b>	<b>\$ -</b>	<b>\$ 20,961</b>	<b>\$ 1,004</b>	<b>\$ 21,965</b>

Allocation Basis:

# Warehouse Transactions

Source of Allocation:

FY18 Warehouse Transactions



**ALLOCATION SUMMARY**

**100-12- Finance - Purchasing**

	<u>Purchasing</u>	<u>Contracts</u>	<u>P-Cards and D-Cards</u>	<u>Warehouse</u>	<u>Total</u>
100-11- City Council	\$ -	\$ -	\$ 3,745	\$ 28	\$ 3,772
100-11- City Manager	\$ 16,404	\$ 1,867	\$ 5,287	\$ 121	\$ 23,680
100-11- City Treasurer	\$ -	\$ -	\$ 182	\$ -	\$ 182
100-11- City Clerk	\$ 8,202	\$ 1,867	\$ 1,024	\$ -	\$ 11,093
100-11- City Attorney	\$ 4,101	\$ -	\$ 70	\$ -	\$ 4,171
100-12- Finance - Admin	\$ 8,202	\$ 2,483	\$ 2,258	\$ 74	\$ 13,018
100-12- Finance - Accounting	\$ 16,404	\$ -	\$ 477	\$ -	\$ 16,881
100-12- Finance - Revenue	\$ 20,505	\$ -	\$ 827	\$ 102	\$ 21,435
100-12- Finance - Purchasing	\$ -	\$ 3,118	\$ 238	\$ 102	\$ 3,459
100-19- GIS	\$ -	\$ -	\$ 325	\$ -	\$ 325
100-13- HR	\$ 34,934	\$ 3,931	\$ 3,046	\$ 107	\$ 42,019
100-14- Parks & Rec Admin	\$ 21,834	\$ 2,614	\$ 6,298	\$ 254	\$ 31,000
100-15- Police Admin	\$ -	\$ 1,966	\$ 9,995	\$ -	\$ 11,960
100-16- Fire Admin	\$ 4,367	\$ 3,931	\$ 1,272	\$ -	\$ 9,570
100-17- Community Development Admin	\$ -	\$ 1,966	\$ 2,351	\$ 176	\$ 4,492
100-18- Public Works Admin	\$ 8,734	\$ 15,076	\$ 3,223	\$ 264	\$ 27,297
100-14-21 Recreation Services	\$ -	\$ -	\$ 1,242	\$ 1,406	\$ 2,648
100-14-24 Teen Drop In Center	\$ -	\$ -	\$ 798	\$ -	\$ 798
100-14-25 Special Activity Classes	\$ -	\$ -	\$ 1,641	\$ 20	\$ 1,661
100-14-26 Special Events	\$ -	\$ -	\$ 3,741	\$ -	\$ 3,741
100-14-27 Tennis Operations	\$ -	\$ -	\$ 399	\$ -	\$ 399
100-14-28 Facility & Parks Reservations	\$ -	\$ -	\$ 1,892	\$ -	\$ 1,892
100-14-31 Cultural Arts	\$ -	\$ -	\$ 3,460	\$ 283	\$ 3,743
100-14-34 Art Classes	\$ -	\$ -	\$ 2,351	\$ 127	\$ 2,478
100-14-36 Concerts In The Park	\$ -	\$ -	\$ 606	\$ -	\$ 606
100-14-41 Sports Leagues & Tournaments	\$ -	\$ -	\$ 1,168	\$ 10	\$ 1,178
100-14-42 Sports Classes	\$ -	\$ -	\$ 251	\$ -	\$ 251
100-14-43 Swimming Activities	\$ -	\$ -	\$ 3,105	\$ 273	\$ 3,378
100-14-51 Volunteers	\$ -	\$ -	\$ 74	\$ -	\$ 74
100-14-61 Older Adult Activities	\$ -	\$ -	\$ 1,848	\$ -	\$ 1,848

**ALLOCATION SUMMARY**

**100-12- Finance - Purchasing**

	<u>Purchasing</u>	<u>Contracts</u>	<u>P-Cards and D-Cards</u>	<u>Warehouse</u>	<u>Total</u>
100-14-62 Senior Services	\$ -	\$ -	\$ 2,661	\$ 117	\$ 2,779
100-15-21 Patrol	\$ -	\$ -	\$ 4,805	\$ 68	\$ 4,874
100-15-31 Investigations	\$ -	\$ -	\$ 1,242	\$ -	\$ 1,242
100-15-32 School Resource Officer	\$ 4,367	\$ -	\$ 251	\$ -	\$ 4,618
100-15-41 Technical Support Services	\$ -	\$ -	\$ 2,395	\$ 225	\$ 2,620
100-15-51 Crime Prevention	\$ -	\$ -	\$ 887	\$ -	\$ 887
100-15-61 Traffic Safety	\$ -	\$ -	\$ 1,094	\$ -	\$ 1,094
100-15-71 Jail Operations	\$ -	\$ -	\$ 591	\$ 10	\$ 601
100-15-81 Parking Enforcement	\$ -	\$ -	\$ 813	\$ 39	\$ 852
100-15-91 Animal Control	\$ 4,367	\$ -	\$ 370	\$ 107	\$ 4,844
100-16-21 Prevention	\$ -	\$ -	\$ 355	\$ -	\$ 355
100-16-23 Arson Investigation	\$ -	\$ -	\$ 251	\$ -	\$ 251
100-16-31 Suppression	\$ -	\$ -	\$ 3,829	\$ 1,367	\$ 5,197
100-16-41 Paramedics	\$ 4,367	\$ -	\$ 2,292	\$ -	\$ 6,658
100-16-51 Special Services	\$ -	\$ -	\$ 59	\$ -	\$ 59
100-16-52 Emergency Preparedness	\$ -	\$ -	\$ 399	\$ -	\$ 399
100-16-54 CERT (Community Emergency Response Team)	\$ -	\$ -	\$ 281	\$ -	\$ 281
100-16-55 Communications	\$ -	\$ -	\$ 89	\$ -	\$ 89
100-16-56 Public Education	\$ -	\$ -	\$ 89	\$ -	\$ 89
100-17-21 Current Planning	\$ 8,734	\$ -	\$ 266	\$ -	\$ 9,000
100-17-22 Advance Planning	\$ -	\$ -	\$ 163	\$ -	\$ 163
100-17-31 Plan Check	\$ 4,367	\$ -	\$ 237	\$ -	\$ 4,603
100-17-32 Inspection	\$ 4,367	\$ -	\$ 577	\$ -	\$ 4,943
100-17-41 Code Enforcement	\$ -	\$ -	\$ 370	\$ -	\$ 370
100-17-51 Traffic Engineering	\$ -	\$ -	\$ 414	\$ -	\$ 414
100-17-413 Environmental Programs	\$ -	\$ -	\$ 872	\$ -	\$ 872
100-18-21 Civil Engineering	\$ -	\$ 49,789	\$ 1,227	\$ 332	\$ 51,348
100-18-31 Street Maintenance	\$ 8,734	\$ -	\$ -	\$ -	\$ 8,734
100-18-32 Street Repair	\$ -	\$ -	\$ 1,952	\$ 2,139	\$ 4,091
100-18-34 Traffic Control	\$ -	\$ -	\$ 1,227	\$ 537	\$ 1,764

**ALLOCATION SUMMARY**

**100-12- Finance - Purchasing**

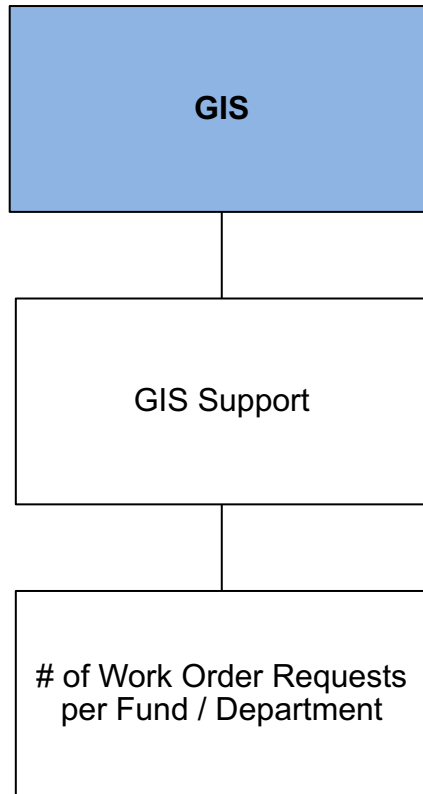
	<u>Purchasing</u>	<u>Contracts</u>	<u>P-Cards and D-Cards</u>	<u>Warehouse</u>	<u>Total</u>
100-18-42 Parks Maintenance	\$ -	\$ -	\$ 2,114	\$ 215	\$ 2,329
100-18-43 School District Maintenance	\$ -	\$ -	\$ 103	\$ -	\$ 103
100-18-51 Electrical Maintenance	\$ -	\$ -	\$ -	\$ 68	\$ 68
100-18-413 Environmental Programs	\$ -	\$ -	\$ 15	\$ -	\$ 15
201-18-111 Street Lighting & Landscape Fund - Street Lighting	\$ -	\$ -	\$ 15	\$ -	\$ 15
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	\$ -	\$ -	\$ 103	\$ -	\$ 103
210-15-203 Asset Forfeiture Fund - DOJ Regional	\$ -	\$ -	\$ 89	\$ -	\$ 89
211-15-302 Police Safety Grants Fund - State SLES Grant	\$ -	\$ -	\$ 15	\$ -	\$ 15
230-14-91 Prop. A Fund - Transportation	\$ -	\$ -	\$ 577	\$ 313	\$ 889
401-18-21 Capital Improvement Fund - Civil Engineering	\$ -	\$ -	\$ 15	\$ -	\$ 15
501-18-211 Water Administration	\$ -	\$ -	\$ 74	\$ 10	\$ 84
501-18-221 Water Source Of Supply	\$ -	\$ -	\$ 74	\$ -	\$ 74
501-18-231 Water Pumping	\$ -	\$ -	\$ 946	\$ 59	\$ 1,005
501-18-241 Water Treatment	\$ 8,734	\$ -	\$ 458	\$ 20	\$ 9,211
501-18-251 Water Maintenance	\$ -	\$ -	\$ 1,715	\$ 2,032	\$ 3,747
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 4,367	\$ -	\$ 488	\$ 156	\$ 5,011
503-18-321 Wastewater Fund - Sewer Maintenance	\$ -	\$ -	\$ 872	\$ 947	\$ 1,820
510-18-411 Refuse Fund - Refuse Management	\$ 4,367	\$ -	\$ 340	\$ 742	\$ 5,449
520-18-511 Parking Fund - Street Meters & City Lots	\$ -	\$ -	\$ 695	\$ 527	\$ 1,222
521-18-513 County Parking Lots Fund	\$ -	\$ -	\$ 30	\$ -	\$ 30
521-18-514 County Parking Lots Fund	\$ -	\$ -	\$ 89	\$ -	\$ 89
522-18-512 State Pier and Parking Lot Fund	\$ -	\$ -	\$ 503	\$ 1,787	\$ 2,290
601-13-21 Insurance Reserve Fund - HR	\$ 8,734	\$ -	\$ 665	\$ -	\$ 9,399
601-13-22 Liability	\$ -	\$ -	\$ 15	\$ -	\$ 15
605-19-51 Information Systems Fund - Information Systems	\$ 43,668	\$ 15,725	\$ 4,790	\$ 107	\$ 64,290
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ 4,367	\$ -	\$ 8,132	\$ 566	\$ 13,065
615-12-42 Building Maintenance & Operations Fund - Warehouse	\$ -	\$ -	\$ 2,854	\$ 410	\$ 3,264
615-18-41 Building Maintenance & Operations Fund	\$ 39,301	\$ -	\$ 7,259	\$ 5,714	\$ 52,274
<b>Total</b>	<b>\$ 296,525</b>	<b>\$ 104,333</b>	<b>\$ 126,298</b>	<b>\$ 21,965</b>	<b>\$ 549,120</b>

## 11 GIS

GIS is responsible for developing, maintaining, and supporting the City's Geographical Information System (GIS). GIS gathers, manages, and analyzes geographical information and data for use by City Departments. GIS's costs are allocated, as follows:

- **GIS Support** – represents costs associated with the update and management of the GIS, including developing specialized maps upon request by city departments and is measured by the number of Work Order Requests per Fund / Department.

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



**COSTS TO BE ALLOCATED**

**100-19- GIS**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
<b>Departmental Expenditures</b>	\$ 329,460		\$ 329,460
<b>Total Deductions</b>	\$ -		\$ -
<b>Incoming Costs</b>			
100-11- City Council	\$ 2,203	\$ 276	\$ 2,479
100-11- City Manager	\$ 6,340	\$ 1,004	\$ 7,344
100-11- City Treasurer	\$ 89	\$ 10	\$ 99
100-11- City Clerk	\$ 992	\$ 160	\$ 1,152
100-11- City Attorney	\$ 3,795	\$ 130	\$ 3,925
100-12- Finance - Admin	\$ 2,378	\$ 276	\$ 2,654
100-12- Finance - Accounting	\$ 2,654	\$ 184	\$ 2,838
100-12- Finance - Revenue	\$ 59	\$ 4	\$ 62
100-12- Finance - Purchasing	\$ 309	\$ 17	\$ 325
100-13- HR		\$ 6,603	\$ 6,603
<b>Total Incoming Costs</b>	<u>\$ 18,819</u>	<u>\$ 8,663</u>	<u>\$ 27,482</u>
<b>Total Cost Adjustments</b>	\$ -		\$ -
<b>Total Costs to be Allocated</b>	<u>\$ 348,279</u>	<u>\$ 8,663</u>	<u>\$ 356,942</u>

DEPARTMENTAL EXPENSE DETAIL

100-19- GIS

Expense Type	\$	General Admin	GIS Support
<b>Personnel</b>			
Salaries & Wages	\$ 194,729	\$ -	\$ 194,729
Fringe Benefits	\$ 57,636	\$ -	\$ 57,636
<b>Subtotal Personnel Cost</b>	<b>\$ 252,365</b>	<b>\$ -</b>	<b>\$ 252,365</b>
<b>Operating Services &amp; Supplies</b>			
Contract	\$ 68,000	\$ -	\$ 68,000
Services & Supplies	\$ 8,555	\$ -	\$ 8,555
Telephone	\$ 540	\$ -	\$ 540
<b>Subtotal Operating Cost</b>	<b>\$ 77,095</b>	<b>\$ -</b>	<b>\$ 77,095</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 329,460</b>	<b>\$ -</b>	<b>\$ 329,460</b>
<b>Disallowed Costs</b>			
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>			
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 329,460</b>	<b>\$ -</b>	<b>\$ 329,460</b>
<b>First Allocation</b>			
Incoming - All Others	\$ 18,819	\$ -	\$ 18,819
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 348,279</b>	<b>\$ -</b>	<b>\$ 348,279</b>
<b>Second Allocation</b>			
Incoming - All Others	\$ 8,663	\$ -	\$ 8,663
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 8,663</b>	<b>\$ -</b>	<b>\$ 8,663</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 356,942</b>	<b>\$ -</b>	<b>\$ 356,942</b>

100-19- 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>
<b>GIS Support</b>							
100-11- City Manager	29.00	5.451%	\$ 18,985		\$ 18,985		\$ 18,985
100-12- Finance - Admin	18.00	3.383%	\$ 11,784		\$ 11,784		\$ 11,784
100-13- HR	7.00	1.316%	\$ 4,583		\$ 4,583	\$ 125	\$ 4,708
100-14- Parks & Rec Admin	84.00	15.789%	\$ 54,991		\$ 54,991	\$ 1,500	\$ 56,492
100-15- Police Admin	49.00	9.211%	\$ 32,078		\$ 32,078	\$ 875	\$ 32,954
100-16- Fire Admin	19.00	3.571%	\$ 12,439		\$ 12,439	\$ 339	\$ 12,778
100-17- Community Development Admin	97.00	18.233%	\$ 63,502		\$ 63,502	\$ 1,733	\$ 65,235
100-18- Public Works Admin	135.00	25.376%	\$ 88,379		\$ 88,379	\$ 2,411	\$ 90,790
605-19-51 Information Systems Fund - Information Systems	24.00	4.511%	\$ 15,712		\$ 15,712	\$ 429	\$ 16,141
0-0-0 Other	70.00	13.158%	\$ 45,826		\$ 45,826	\$ 1,250	\$ 47,076
<b>Total</b>	<b>532.00</b>	<b>100.000%</b>	<b>\$ 348,279</b>	<b>\$ -</b>	<b>\$ 348,279</b>	<b>\$ 8,663</b>	<b>\$ 356,942</b>

Allocation Basis:

# of Work Order Requests

Source of Allocation:

FY18 Work Orders



**ALLOCATION SUMMARY**

**100-19- GIS**

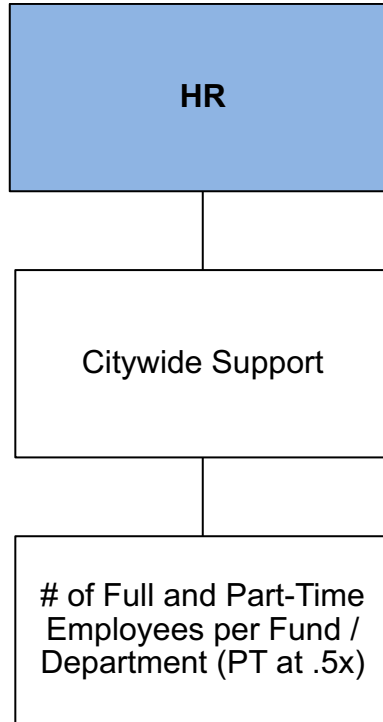
	<b>GIS Support</b>	<b>Total</b>
100-11- City Manager	\$ 18,985	\$ 18,985
100-12- Finance - Admin	\$ 11,784	\$ 11,784
100-13- HR	\$ 4,708	\$ 4,708
100-14- Parks & Rec Admin	\$ 56,492	\$ 56,492
100-15- Police Admin	\$ 32,954	\$ 32,954
100-16- Fire Admin	\$ 12,778	\$ 12,778
100-17- Community Development Admin	\$ 65,235	\$ 65,235
100-18- Public Works Admin	\$ 90,790	\$ 90,790
605-19-51 Information Systems Fund - Information Systems	\$ 16,141	\$ 16,141
0-0-0 Other	\$ 47,076	\$ 47,076
<b>Total</b>	<b>\$356,942</b>	<b>\$356,942</b>

## 12 Human Resources

Human Resources provides a variety of services and information to and for City staff including recruitment, support, labor relations, policy, employee benefits, risk management, training, classification and compensation. Human Resources' costs are allocated to Receiving Departments, as follows:

- **Citywide Support** – represents support associated with recruitment, on-boarding, training, disciplinary support, grievances, wellness, and labor relations and is measured by the number of Full and Part-Time Employees per Fund / Department with Part-Time weighted at .5.

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



**COSTS TO BE ALLOCATED**

**100-13- HR**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
<b>Departmental Expenditures</b>	\$1,245,190		\$1,245,190
<b>Total Deductions</b>	<u>\$ -</u>		<u>\$ -</u>
<b>Incoming Costs</b>			
– Building Replacement	\$ 56,997	\$ -	\$ 56,997
100-11- City Council	\$ 6,365	\$ 797	\$ 7,163
100-11- City Manager	\$ 18,338	\$ 2,899	\$ 21,237
100-11- City Treasurer	\$ 355	\$ 38	\$ 394
100-11- City Clerk	\$ 9,889	\$ 1,519	\$ 11,408
100-11- City Attorney	\$ 10,976	\$ 376	\$ 11,351
100-12- Finance - Admin	\$ 8,908	\$ 1,035	\$ 9,943
100-12- Finance - Accounting	\$ 10,914	\$ 758	\$ 11,672
100-12- Finance - Revenue	\$ 4,285	\$ 263	\$ 4,548
100-12- Finance - Purchasing	\$ 39,534	\$ 2,484	\$ 42,019
100-19- GIS	\$ 4,583	\$ 125	\$ 4,708
100-13- HR		\$ 16,508	\$ 16,508
<b>Total Incoming Costs</b>	<u>\$ 171,144</u>	<u>\$ 26,803</u>	<u>\$ 197,947</u>
<b>Total Cost Adjustments</b>	<u>\$ -</u>		<u>\$ -</u>
<b>Total Costs to be Allocated</b>	<u>\$1,416,334</u>	<u>\$ 26,803</u>	<u>\$1,443,137</u>

DEPARTMENTAL EXPENSE DETAIL

100-13- HR

Expense Type	\$	General Admin	Citywide Support
<b>Personnel</b>			
Salaries & Wages	\$ 483,802	\$ -	\$ 483,802
Fringe Benefits	\$ 244,034	\$ -	\$ 244,034
<b>Subtotal Personnel Cost</b>	<b>\$ 727,836</b>	<b>\$ -</b>	<b>\$ 727,836</b>
<b>Operating Services &amp; Supplies</b>			
Contract	\$ 184,119	\$ -	\$ 184,119
Services & Supplies	\$ 177,346	\$ -	\$ 177,346
Telephone	\$ 2,701	\$ -	\$ 2,701
Internal Service Funds	\$ 153,188	\$ -	\$ 153,188
<b>Subtotal Operating Cost</b>	<b>\$ 517,354</b>	<b>\$ -</b>	<b>\$ 517,354</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 1,245,190</b>	<b>\$ -</b>	<b>\$ 1,245,190</b>
<b>Disallowed Costs</b>			
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>			
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 1,245,190</b>	<b>\$ -</b>	<b>\$ 1,245,190</b>
<b>First Allocation</b>			
Incoming - All Others	\$ 171,144	\$ -	\$ 171,144
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 1,416,334</b>	<b>\$ -</b>	<b>\$ 1,416,334</b>
<b>Second Allocation</b>			
Incoming - All Others	\$ 26,803	\$ -	\$ 26,803
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 26,803</b>	<b>\$ -</b>	<b>\$ 26,803</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 1,443,137</b>	<b>\$ -</b>	<b>\$ 1,443,137</b>

100-13- 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>
<b>Citywide Support</b>							
100-11- City Council	5.00	1.166%	\$ 16,508		\$ 16,508		\$ 16,508
100-11- City Manager	4.50	1.049%	\$ 14,857		\$ 14,857		\$ 14,857
100-11- City Treasurer	1.00	0.233%	\$ 3,302		\$ 3,302		\$ 3,302
100-11- City Clerk	4.00	0.932%	\$ 13,206		\$ 13,206		\$ 13,206
100-11- City Attorney	1.00	0.233%	\$ 3,302		\$ 3,302		\$ 3,302
100-12- Finance - Admin	4.00	0.932%	\$ 13,206		\$ 13,206		\$ 13,206
100-12- Finance - Accounting	4.50	1.049%	\$ 14,857		\$ 14,857		\$ 14,857
100-12- Finance - Revenue	7.00	1.632%	\$ 23,111		\$ 23,111		\$ 23,111
100-12- Finance - Purchasing	3.50	0.816%	\$ 11,555		\$ 11,555		\$ 11,555
100-19- GIS	2.00	0.466%	\$ 6,603		\$ 6,603		\$ 6,603
100-13- HR	5.00	1.166%	\$ 16,508		\$ 16,508		\$ 16,508
100-14- Parks & Rec Admin	4.50	1.049%	\$ 14,857		\$ 14,857	\$ 311	\$ 15,168
100-15- Police Admin	10.80	2.518%	\$ 35,657		\$ 35,657	\$ 747	\$ 36,404
100-16- Fire Admin	2.70	0.629%	\$ 8,914		\$ 8,914	\$ 187	\$ 9,101
100-17- Community Development Admin	4.50	1.049%	\$ 14,857		\$ 14,857	\$ 311	\$ 15,168
100-18- Public Works Admin	6.00	1.399%	\$ 19,809		\$ 19,809	\$ 415	\$ 20,224
100-14-21 Recreation Services	26.00	6.061%	\$ 85,840		\$ 85,840	\$ 1,798	\$ 87,639
100-14-24 Teen Drop In Center	5.75	1.340%	\$ 18,984		\$ 18,984	\$ 398	\$ 19,382
100-14-25 Special Activity Classes	1.58	0.368%	\$ 5,216		\$ 5,216	\$ 109	\$ 5,326
100-14-26 Special Events	14.48	3.375%	\$ 47,807		\$ 47,807	\$ 1,002	\$ 48,808
100-14-27 Tennis Operations	2.26	0.527%	\$ 7,462		\$ 7,462	\$ 156	\$ 7,618
100-14-28 Facility & Parks Reservations	2.33	0.543%	\$ 7,693		\$ 7,693	\$ 161	\$ 7,854
100-14-31 Cultural Arts	8.50	1.981%	\$ 28,063		\$ 28,063	\$ 588	\$ 28,651
100-14-34 Art Classes	3.12	0.727%	\$ 10,301		\$ 10,301	\$ 216	\$ 10,517
100-14-41 Sports Leagues & Tournaments	0.50	0.117%	\$ 1,651		\$ 1,651	\$ 35	\$ 1,685
100-14-42 Sports Classes	2.54	0.592%	\$ 8,386		\$ 8,386	\$ 176	\$ 8,562
100-14-43 Swimming Activities	33.31	7.765%	\$ 109,975		\$ 109,975	\$ 2,304	\$ 112,279
100-14-44 Sports & Aquatics Admin	0.50	0.117%	\$ 1,651		\$ 1,651	\$ 35	\$ 1,685
100-14-51 Volunteers	1.00	0.233%	\$ 3,302		\$ 3,302	\$ 69	\$ 3,371
100-14-61 Older Adult Activities	1.12	0.261%	\$ 3,698		\$ 3,698	\$ 77	\$ 3,775
100-14-62 Senior Services	7.00	1.632%	\$ 23,111		\$ 23,111	\$ 484	\$ 23,595
100-15-21 Patrol	38.00	8.858%	\$ 125,459		\$ 125,459	\$ 2,628	\$ 128,088
100-15-31 Investigations	14.00	3.263%	\$ 46,222		\$ 46,222	\$ 968	\$ 47,190
100-15-41 Technical Support Services	15.50	3.613%	\$ 51,174		\$ 51,174	\$ 1,072	\$ 52,246
100-15-51 Crime Prevention	3.00	0.699%	\$ 9,905		\$ 9,905	\$ 208	\$ 10,112

100-13- 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>
100-15-61 Traffic Safety	7.00	1.632%	\$ 23,111		\$ 23,111	\$ 484	\$ 23,595
100-15-71 Jail Operations	6.00	1.399%	\$ 19,809		\$ 19,809	\$ 415	\$ 20,224
100-15-81 Parking Enforcement	21.00	4.895%	\$ 69,333		\$ 69,333	\$ 1,453	\$ 70,785
100-15-91 Animal Control	3.00	0.699%	\$ 9,905		\$ 9,905	\$ 208	\$ 10,112
100-16-21 Prevention	3.50	0.816%	\$ 11,555		\$ 11,555	\$ 242	\$ 11,798
100-16-31 Suppression	19.00	4.429%	\$ 62,730		\$ 62,730	\$ 1,314	\$ 64,044
100-16-41 Paramedics	7.00	1.632%	\$ 23,111		\$ 23,111	\$ 484	\$ 23,595
100-16-51 Special Services	1.00	0.233%	\$ 3,302		\$ 3,302	\$ 69	\$ 3,371
100-16-52 Emergency Preparedness	0.50	0.117%	\$ 1,651		\$ 1,651	\$ 35	\$ 1,685
100-17-21 Current Planning	9.50	2.215%	\$ 31,365		\$ 31,365	\$ 657	\$ 32,022
100-17-31 Plan Check	4.50	1.049%	\$ 14,857		\$ 14,857	\$ 311	\$ 15,168
100-17-32 Inspection	7.50	1.748%	\$ 24,762		\$ 24,762	\$ 519	\$ 25,280
100-17-41 Code Enforcement	4.00	0.932%	\$ 13,206		\$ 13,206	\$ 277	\$ 13,483
100-17-51 Traffic Engineering	2.00	0.466%	\$ 6,603		\$ 6,603	\$ 138	\$ 6,741
100-17-413 Environmental Programs	1.50	0.350%	\$ 4,952		\$ 4,952	\$ 104	\$ 5,056
100-18-21 Civil Engineering	13.00	3.030%	\$ 42,920		\$ 42,920	\$ 899	\$ 43,819
100-18-32 Street Repair	11.25	2.622%	\$ 37,142		\$ 37,142	\$ 778	\$ 37,921
100-18-34 Traffic Control	1.50	0.350%	\$ 4,952		\$ 4,952	\$ 104	\$ 5,056
100-18-42 Parks Maintenance	2.25	0.524%	\$ 7,428		\$ 7,428	\$ 156	\$ 7,584
230-14-91 Prop. A Fund - Transportation	10.50	2.448%	\$ 34,666		\$ 34,666	\$ 726	\$ 35,393
501-18-231 Water Pumping	2.85	0.664%	\$ 9,409		\$ 9,409	\$ 197	\$ 9,607
501-18-251 Water Maintenance	9.45	2.203%	\$ 31,200		\$ 31,200	\$ 654	\$ 31,853
502-18-311 Stormwater Fund - Storm Drain Maintenance	1.05	0.245%	\$ 3,467		\$ 3,467	\$ 73	\$ 3,539
503-18-321 Wastewater Fund - Sewer Maintenance	3.90	0.909%	\$ 12,876		\$ 12,876	\$ 270	\$ 13,146
510-18-411 Refuse Fund - Refuse Management	1.00	0.233%	\$ 3,302		\$ 3,302	\$ 69	\$ 3,371
520-18-511 Parking Fund - Street Meters & City Lots	1.45	0.338%	\$ 4,787		\$ 4,787	\$ 100	\$ 4,888
521-18-513 County Parking Lots Fund	0.20	0.047%	\$ 660		\$ 660	\$ 14	\$ 674
521-18-514 County Parking Lots Fund	0.20	0.047%	\$ 660		\$ 660	\$ 14	\$ 674
522-18-512 State Pier and Parking Lot Fund	0.40	0.093%	\$ 1,321		\$ 1,321	\$ 28	\$ 1,348
601-13-21 Insurance Reserve Fund - HR	3.50	0.816%	\$ 11,555		\$ 11,555	\$ 242	\$ 11,798
605-19-51 Information Systems Fund - Information Systems	9.50	2.215%	\$ 31,365		\$ 31,365	\$ 657	\$ 32,022
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	4.25	0.991%	\$ 14,032		\$ 14,032	\$ 294	\$ 14,326
615-18-41 Building Maintenance & Operations Fund	5.25	1.224%	\$ 17,333		\$ 17,333	\$ 363	\$ 17,696
<b>Total</b>	<b>428.99</b>	<b>100.000%</b>	<b>\$ 1,416,334</b>	<b>\$ -</b>	<b>\$ 1,416,334</b>	<b>\$ 26,803</b>	<b>\$ 1,443,137</b>

Allocation Basis:

# of Full and Part-Time Employees (Part-Time weighted at .5x)

Source of Allocation:

FY20 Staffing

**ALLOCATION SUMMARY**

**100-13- HR**

	<u>Citywide Support</u>	<u>Total</u>
100-11- City Council	\$ 16,508	\$ 16,508
100-11- City Manager	\$ 14,857	\$ 14,857
100-11- City Treasurer	\$ 3,302	\$ 3,302
100-11- City Clerk	\$ 13,206	\$ 13,206
100-11- City Attorney	\$ 3,302	\$ 3,302
100-12- Finance - Admin	\$ 13,206	\$ 13,206
100-12- Finance - Accounting	\$ 14,857	\$ 14,857
100-12- Finance - Revenue	\$ 23,111	\$ 23,111
100-12- Finance - Purchasing	\$ 11,555	\$ 11,555
100-19- GIS	\$ 6,603	\$ 6,603
100-13- HR	\$ 16,508	\$ 16,508
100-14- Parks & Rec Admin	\$ 15,168	\$ 15,168
100-15- Police Admin	\$ 36,404	\$ 36,404
100-16- Fire Admin	\$ 9,101	\$ 9,101
100-17- Community Development Admin	\$ 15,168	\$ 15,168
100-18- Public Works Admin	\$ 20,224	\$ 20,224
100-14-21 Recreation Services	\$ 87,639	\$ 87,639
100-14-24 Teen Drop In Center	\$ 19,382	\$ 19,382
100-14-25 Special Activity Classes	\$ 5,326	\$ 5,326
100-14-26 Special Events	\$ 48,808	\$ 48,808
100-14-27 Tennis Operations	\$ 7,618	\$ 7,618
100-14-28 Facility & Parks Reservations	\$ 7,854	\$ 7,854
100-14-31 Cultural Arts	\$ 28,651	\$ 28,651
100-14-34 Art Classes	\$ 10,517	\$ 10,517
100-14-41 Sports Leagues & Tournaments	\$ 1,685	\$ 1,685
100-14-42 Sports Classes	\$ 8,562	\$ 8,562



**ALLOCATION SUMMARY**

**100-13- HR**

	<u>Citywide Support</u>	<u>Total</u>
100-14-43 Swimming Activities	\$ 112,279	\$ 112,279
100-14-44 Sports & Aquatics Admin	\$ 1,685	\$ 1,685
100-14-51 Volunteers	\$ 3,371	\$ 3,371
100-14-61 Older Adult Activities	\$ 3,775	\$ 3,775
100-14-62 Senior Services	\$ 23,595	\$ 23,595
100-15-21 Patrol	\$ 128,088	\$ 128,088
100-15-31 Investigations	\$ 47,190	\$ 47,190
100-15-41 Technical Support Services	\$ 52,246	\$ 52,246
100-15-51 Crime Prevention	\$ 10,112	\$ 10,112
100-15-61 Traffic Safety	\$ 23,595	\$ 23,595
100-15-71 Jail Operations	\$ 20,224	\$ 20,224
100-15-81 Parking Enforcement	\$ 70,785	\$ 70,785
100-15-91 Animal Control	\$ 10,112	\$ 10,112
100-16-21 Prevention	\$ 11,798	\$ 11,798
100-16-31 Suppression	\$ 64,044	\$ 64,044
100-16-41 Paramedics	\$ 23,595	\$ 23,595
100-16-51 Special Services	\$ 3,371	\$ 3,371
100-16-52 Emergency Preparedness	\$ 1,685	\$ 1,685
100-17-21 Current Planning	\$ 32,022	\$ 32,022
100-17-31 Plan Check	\$ 15,168	\$ 15,168
100-17-32 Inspection	\$ 25,280	\$ 25,280
100-17-41 Code Enforcement	\$ 13,483	\$ 13,483
100-17-51 Traffic Engineering	\$ 6,741	\$ 6,741
100-17-413 Environmental Programs	\$ 5,056	\$ 5,056
100-18-21 Civil Engineering	\$ 43,819	\$ 43,819
100-18-32 Street Repair	\$ 37,921	\$ 37,921

**ALLOCATION SUMMARY**

**100-13- HR**

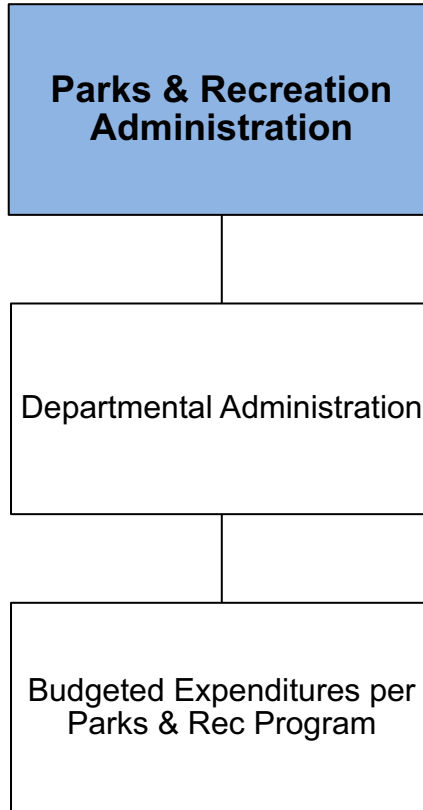
	<u>Citywide Support</u>	<u>Total</u>
100-18-34 Traffic Control	\$ 5,056	\$ 5,056
100-18-42 Parks Maintenance	\$ 7,584	\$ 7,584
230-14-91 Prop. A Fund - Transportation	\$ 35,393	\$ 35,393
501-18-231 Water Pumping	\$ 9,607	\$ 9,607
501-18-251 Water Maintenance	\$ 31,853	\$ 31,853
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 3,539	\$ 3,539
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 13,146	\$ 13,146
510-18-411 Refuse Fund - Refuse Management	\$ 3,371	\$ 3,371
520-18-511 Parking Fund - Street Meters & City Lots	\$ 4,888	\$ 4,888
521-18-513 County Parking Lots Fund	\$ 674	\$ 674
521-18-514 County Parking Lots Fund	\$ 674	\$ 674
522-18-512 State Pier and Parking Lot Fund	\$ 1,348	\$ 1,348
601-13-21 Insurance Reserve Fund - HR	\$ 11,798	\$ 11,798
605-19-51 Information Systems Fund - Information Systems	\$ 32,022	\$ 32,022
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ 14,326	\$ 14,326
615-18-41 Building Maintenance & Operations Fund	\$ 17,696	\$ 17,696
<b>Total</b>	<b>\$ 1,443,137</b>	<b>\$ 1,443,137</b>

## 13 Parks & Recreation Administration

Parks & Recreation Administration is responsible for providing administrative support to the Parks & Recreation Department of City of Manhattan Beach. Parks & Recreation Administration oversees and manages the administrative aspects of Parks & Recreation programming. Parks & Recreation Administration's costs are allocated, as follows:

- **Departmental Administration** – represents support associated with providing internal support within the Parks & Recreation Department and is measured by the Budgeted Expenditures per Parks & Recreation Program.

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



**COSTS TO BE ALLOCATED**

**100-14- Parks & Rec Admin**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
<b>Departmental Expenditures</b>	\$2,974,158		\$2,974,158
Bond Principal	\$ (485,475)		
Transfer to Prop A Funds	<u>\$ (200,000)</u>		
<b>Total Deductions</b>	\$ (685,475)		\$ (685,475)
<b>Incoming Costs</b>			
– Building Replacement	\$ 49,772	\$ -	\$ 49,772
100-11- City Council	\$ 9,113	\$ 1,142	\$ 10,255
100-11- City Manager	\$ 26,340	\$ 4,147	\$ 30,487
100-11- City Treasurer	\$ 803	\$ 87	\$ 890
100-11- City Clerk	\$ 28,567	\$ 4,655	\$ 33,222
100-11- City Attorney	\$ 15,766	\$ 538	\$ 16,303
100-12- Finance - Admin	\$ 21,437	\$ 2,490	\$ 23,927
100-12- Finance - Accounting	\$ 15,754	\$ 1,092	\$ 16,845
100-12- Finance - Revenue	\$ 9,716	\$ 596	\$ 10,313
100-12- Finance - Purchasing	\$ 29,205	\$ 1,795	\$ 31,000
100-19- GIS	\$ 54,991	\$ 1,500	\$ 56,492
100-13- HR	\$ 14,857	\$ 311	\$ 15,168
100-14- Parks & Rec Admin		\$ 846,677	\$ 846,677
<b>Total Incoming Costs</b>	<u>\$ 276,322</u>	<u>\$ 865,030</u>	<u>\$1,141,352</u>
<b>Total Cost Adjustments</b>	<u>\$ -</u>		<u>\$ -</u>
<b>Total Costs to be Allocated</b>	<u>\$2,565,005</u>	<u>\$ 865,030</u>	<u>\$3,430,035</u>

DEPARTMENTAL EXPENSE DETAIL

100-14- Parks & Rec Admin

Expense Type	\$	General Admin	Departmental Admin
<b>Personnel</b>			
Salaries & Wages	\$ 393,763	\$ -	\$ 393,763
Fringe Benefits	\$ 266,303	\$ -	\$ 266,303
<b>Subtotal Personnel Cost</b>	<b>\$ 660,066</b>	<b>\$ -</b>	<b>\$ 660,066</b>
<b>Operating Services &amp; Supplies</b>			
Contract	\$ 855,310	\$ -	\$ 855,310
Services & Supplies	\$ 149,982	\$ -	\$ 149,982
Telephone	\$ 3,603	\$ -	\$ 3,603
Internal Service Funds	\$ 619,722	\$ -	\$ 619,722
Bond Principal	\$ 485,475	\$ -	\$ 485,475
Transfer to Prop A Funds	\$ 200,000	\$ -	\$ 200,000
<b>Subtotal Operating Cost</b>	<b>\$ 2,314,092</b>	<b>\$ -</b>	<b>\$ 2,314,092</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 2,974,158</b>	<b>\$ -</b>	<b>\$ 2,974,158</b>
<b>Disallowed Costs</b>			
Bond Principal	\$ (485,475)		\$ (485,475)
Transfer to Prop A Funds	\$ (200,000)		\$ (200,000)
<b>Subtotal Disallowed Costs</b>	<b>\$ (685,475)</b>	<b>\$ -</b>	<b>\$ (685,475.00)</b>
<b>Cost Adjustments</b>			
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 2,288,683</b>	<b>\$ -</b>	<b>\$ 2,288,683</b>
<b>First Allocation</b>			
Incoming - All Others	\$ 276,322	\$ -	\$ 276,322
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -		\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 2,565,005</b>		<b>\$ 2,565,005</b>
<b>Second Allocation</b>			
Incoming - All Others	\$ 865,030	\$ -	\$ 865,030
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -		\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 865,030</b>		<b>\$ 865,030</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 3,430,035</b>		<b>\$ 3,430,035</b>

100-14- 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>
<b>Departmental Admin</b>							
100-14- Parks & Rec Admin	2,974,158.00	33.009%	\$ 846,677		\$ 846,677		\$ 846,677
100-14-21 Recreation Services	1,157,927.00	12.851%	\$ 329,636		\$ 329,636	\$ 165,943	\$ 495,579
100-14-24 Teen Drop In Center	184,134.00	2.044%	\$ 52,419		\$ 52,419	\$ 26,388	\$ 78,807
100-14-25 Special Activity Classes	141,222.00	1.567%	\$ 40,203		\$ 40,203	\$ 20,239	\$ 60,441
100-14-26 Special Events	505,247.00	5.607%	\$ 143,833		\$ 143,833	\$ 72,407	\$ 216,240
100-14-27 Tennis Operations	394,027.20	4.373%	\$ 112,171		\$ 112,171	\$ 56,468	\$ 168,639
100-14-28 Facility & Parks Reservations	447,341.00	4.965%	\$ 127,348		\$ 127,348	\$ 64,109	\$ 191,457
100-14-31 Cultural Arts	513,346.80	5.697%	\$ 146,138		\$ 146,138	\$ 73,568	\$ 219,706
100-14-34 Art Classes	288,054.00	3.197%	\$ 82,003		\$ 82,003	\$ 41,281	\$ 123,284
100-14-36 Concerts In The Park	110,943.00	1.231%	\$ 31,583		\$ 31,583	\$ 15,899	\$ 47,482
100-14-41 Sports Leagues & Tournaments	215,657.00	2.393%	\$ 61,393		\$ 61,393	\$ 30,906	\$ 92,299
100-14-42 Sports Classes	545,650.00	6.056%	\$ 155,334		\$ 155,334	\$ 78,197	\$ 233,532
100-14-43 Swimming Activities	559,231.00	6.207%	\$ 159,201		\$ 159,201	\$ 80,144	\$ 239,344
100-14-44 Sports & Aquatics Admin	197,616.00	2.193%	\$ 56,257		\$ 56,257	\$ 28,320	\$ 84,577
100-14-51 Volunteers	202,006.00	2.242%	\$ 57,507		\$ 57,507	\$ 28,950	\$ 86,456
100-14-61 Older Adult Activities	158,605.00	1.760%	\$ 45,151		\$ 45,151	\$ 22,730	\$ 67,881
100-14-62 Senior Services	415,040.00	4.606%	\$ 118,153		\$ 118,153	\$ 59,480	\$ 177,632
<b>Total</b>	<b>9,010,205.00</b>	<b>100.000%</b>	<b>\$ 2,565,005</b>	<b>\$ -</b>	<b>\$ 2,565,005</b>	<b>\$ 865,030</b>	<b>\$ 3,430,035</b>

Allocation Basis:

Budgeted Expenditures per Parks & Rec Program

Source of Allocation:

FY20 Budget

**ALLOCATION SUMMARY**

**100-14- Parks & Rec Admin**

	<u>Departmental Admin</u>	<u>Total</u>
100-14- Parks & Rec Admin	\$ 846,677	\$ 846,677
100-14-21 Recreation Services	\$ 495,579	\$ 495,579
100-14-24 Teen Drop In Center	\$ 78,807	\$ 78,807
100-14-25 Special Activity Classes	\$ 60,441	\$ 60,441
100-14-26 Special Events	\$ 216,240	\$ 216,240
100-14-27 Tennis Operations	\$ 168,639	\$ 168,639
100-14-28 Facility & Parks Reservations	\$ 191,457	\$ 191,457
100-14-31 Cultural Arts	\$ 219,706	\$ 219,706
100-14-34 Art Classes	\$ 123,284	\$ 123,284
100-14-36 Concerts In The Park	\$ 47,482	\$ 47,482
100-14-41 Sports Leagues & Tournaments	\$ 92,299	\$ 92,299
100-14-42 Sports Classes	\$ 233,532	\$ 233,532
100-14-43 Swimming Activities	\$ 239,344	\$ 239,344
100-14-44 Sports & Aquatics Admin	\$ 84,577	\$ 84,577
100-14-51 Volunteers	\$ 86,456	\$ 86,456
100-14-61 Older Adult Activities	\$ 67,881	\$ 67,881
100-14-62 Senior Services	\$ 177,632	\$ 177,632
<b>Total</b>	<b>\$ 3,430,035</b>	<b>\$ 3,430,035</b>

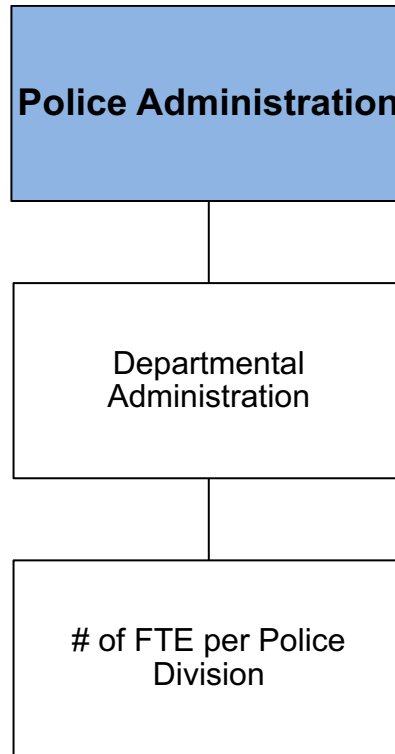


## 14 Police Administration

Police Administration is responsible for providing administrative support to the Police Department of City of Manhattan Beach. Police Administration oversee and manage the administrative aspects of Police Department. Police Administration's costs are allocated, as follows:

- **Departmental Administration** – represents support associated with providing internal support within the Police Department and is measured by the number of FTE per Police Division.

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



**COSTS TO BE ALLOCATED**

**100-15- Police Admin**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
<b>Departmental Expenditures</b>	\$6,523,153		\$6,523,153
<b>Total Deductions</b>	\$ -		\$ -
<b>Incoming Costs</b>			
100-11- City Council	\$ 20,009	\$ 2,507	\$ 22,516
100-11- City Manager	\$ 57,830	\$ 9,105	\$ 66,935
100-11- City Treasurer	\$ 1,749	\$ 188	\$ 1,937
100-11- City Clerk	\$ 17,273	\$ 2,531	\$ 19,804
100-11- City Attorney	\$ 34,614	\$ 1,180	\$ 35,794
100-12- Finance - Admin	\$ 46,997	\$ 5,460	\$ 52,457
100-12- Finance - Accounting	\$ 39,733	\$ 2,752	\$ 42,485
100-12- Finance - Revenue	\$ 21,158	\$ 1,298	\$ 22,456
100-12- Finance - Purchasing	\$ 11,348	\$ 613	\$ 11,960
100-19- GIS	\$ 32,078	\$ 875	\$ 32,954
100-13- HR	\$ 35,657	\$ 747	\$ 36,404
100-15- Police Admin		\$ 558,498	\$ 558,498
<b>Total Incoming Costs</b>	<u>\$ 318,444</u>	<u>\$ 585,754</u>	<u>\$ 904,198</u>
<b>Total Cost Adjustments</b>	<u>\$ -</u>		<u>\$ -</u>
<b>Total Costs to be Allocated</b>	<u>\$6,841,597</u>	<u>\$ 585,754</u>	<u>\$7,427,351</u>

DEPARTMENTAL EXPENSE DETAIL

100-15- Police Admin

Expense Type	\$	General Admin	Departmental Administration
<b>Personnel</b>			
Salaries & Wages	\$ 1,389,291	\$ -	\$ 1,389,291
Fringe Benefits	\$ 3,462,599	\$ -	\$ 3,462,599
<b>Subtotal Personnel Cost</b>	<b>\$ 4,851,890</b>	<b>\$ -</b>	<b>\$ 4,851,890</b>
<b>Operating Services &amp; Supplies</b>			
Contract	\$ 93,870	\$ -	\$ 93,870
Services & Supplies	\$ 222,475	\$ -	\$ 222,475
Telephone	\$ 212,521	\$ -	\$ 212,521
Internal Service Funds	\$ 1,142,397	\$ -	\$ 1,142,397
<b>Subtotal Operating Cost</b>	<b>\$ 1,671,263</b>	<b>\$ -</b>	<b>\$ 1,671,263</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 6,523,153</b>	<b>\$ -</b>	<b>\$ 6,523,153</b>
<b>Disallowed Costs</b>			
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>			
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 6,523,153</b>	<b>\$ -</b>	<b>\$ 6,523,153</b>
<b>First Allocation</b>			
Incoming - All Others	\$ 318,444	\$ -	\$ 318,444
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 6,841,597</b>	<b>\$ -</b>	<b>\$ 6,841,597</b>
<b>Second Allocation</b>			
Incoming - All Others	\$ 585,754	\$ -	\$ 585,754
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 585,754</b>	<b>\$ -</b>	<b>\$ 585,754</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 7,427,351</b>	<b>\$ -</b>	<b>\$ 7,427,351</b>

**100-15- 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>
<b>Departmental Administration</b>							
100-15- Police Admin	8.80	8.163%	\$ 558,498		\$ 558,498		\$ 558,498
100-15-21 Patrol	38.00	35.250%	\$ 2,411,695		\$ 2,411,695	\$ 224,835	\$ 2,636,530
100-15-31 Investigations	14.00	12.987%	\$ 888,519		\$ 888,519	\$ 82,834	\$ 971,353
100-15-41 Technical Support Services	13.00	12.059%	\$ 825,053		\$ 825,053	\$ 76,917	\$ 901,971
100-15-51 Crime Prevention	3.00	2.783%	\$ 190,397		\$ 190,397	\$ 17,750	\$ 208,147
100-15-61 Traffic Safety	7.00	6.494%	\$ 444,260		\$ 444,260	\$ 41,417	\$ 485,677
100-15-71 Jail Operations	6.00	5.566%	\$ 380,794		\$ 380,794	\$ 35,500	\$ 416,294
100-15-81 Parking Enforcement	15.00	13.915%	\$ 951,985		\$ 951,985	\$ 88,751	\$ 1,040,735
100-15-91 Animal Control	3.00	2.783%	\$ 190,397		\$ 190,397	\$ 17,750	\$ 208,147
<b>Total</b>	<b>107.80</b>	<b>100.000%</b>	<b>\$ 6,841,597</b>	<b>\$ -</b>	<b>\$ 6,841,597</b>	<b>\$ 585,754</b>	<b>\$ 7,427,351</b>

**Allocation Basis:**

**# of FTE per Police Division**

**Source of Allocation:**

**FY20 Staffing**

**ALLOCATION SUMMARY**

**100-15- Police Admin**

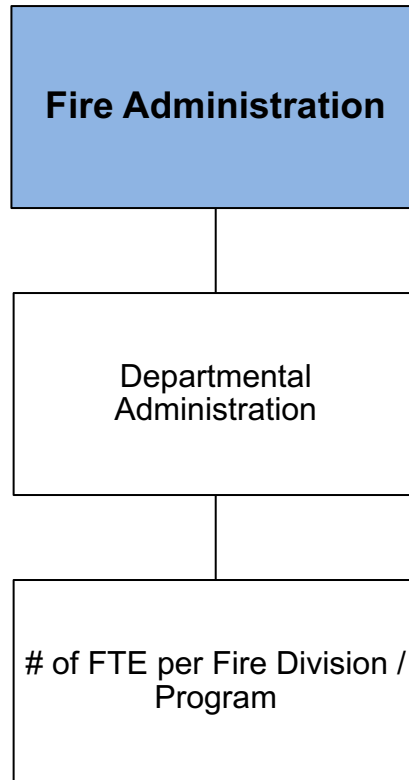
	<u>Departmental Administration</u>	<u>Total</u>
100-15- Police Admin	\$ 558,498	\$ 558,498
100-15-21 Patrol	\$ 2,636,530	\$ 2,636,530
100-15-31 Investigations	\$ 971,353	\$ 971,353
100-15-41 Technical Support Services	\$ 901,971	\$ 901,971
100-15-51 Crime Prevention	\$ 208,147	\$ 208,147
100-15-61 Traffic Safety	\$ 485,677	\$ 485,677
100-15-71 Jail Operations	\$ 416,294	\$ 416,294
100-15-81 Parking Enforcement	\$ 1,040,735	\$ 1,040,735
100-15-91 Animal Control	\$ 208,147	\$ 208,147
<b>Total</b>	<b>\$ 7,427,351</b>	<b>\$ 7,427,351</b>

## 15 Fire Administration

Fire Administration is responsible for providing administrative support to the Fire Department of City of Manhattan Beach. Fire Administration oversee and manage the administrative aspects of City's Fire Department. Fire Administration's costs are allocated, as follows:

- **Departmental Administration** – represents support associated with providing internal support within the Fire Department and is measured by the number of FTE per Fire Division / Program.

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





**COSTS TO BE ALLOCATED**

**100-16- Fire Admin**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
<b>Departmental Expenditures</b>	\$3,082,194		\$3,082,194
<b>Total Deductions</b>	\$ -		\$ -
<b>Incoming Costs</b>			
100-11- City Council	\$ 7,953	\$ 996	\$ 8,949
100-11- City Manager	\$ 23,021	\$ 3,618	\$ 26,638
100-11- City Treasurer	\$ 834	\$ 90	\$ 924
100-11- City Clerk	\$ 8,790	\$ 1,448	\$ 10,238
100-11- City Attorney	\$ 13,779	\$ 469	\$ 14,248
100-12- Finance - Admin	\$ 21,660	\$ 2,515	\$ 24,175
100-12- Finance - Accounting	\$ 15,263	\$ 1,058	\$ 16,321
100-12- Finance - Revenue	\$ 10,082	\$ 619	\$ 10,701
100-12- Finance - Purchasing	\$ 9,041	\$ 528	\$ 9,570
100-19- GIS	\$ 12,439	\$ 339	\$ 12,778
100-13- HR	\$ 8,914	\$ 187	\$ 9,101
100-16- Fire Admin		\$ 226,626	\$ 226,626
<b>Total Incoming Costs</b>	<u>\$ 131,775</u>	<u>\$ 238,494</u>	<u>\$ 370,269</u>
<b>Total Cost Adjustments</b>	<u>\$ -</u>		<u>\$ -</u>
<b>Total Costs to be Allocated</b>	<u>\$3,213,969</u>	<u>\$ 238,494</u>	<u>\$3,452,463</u>

**DEPARTMENTAL EXPENSE DETAIL**

**100-16- Fire Admin**

Expense Type	\$	General Admin	Departmental Administration
<b>Personnel</b>			
Salaries & Wages	\$ 462,411	\$ -	\$ 462,411
Fringe Benefits	\$ 1,690,803	\$ -	\$ 1,690,803
<b>Subtotal Personnel Cost</b>	<b>\$ 2,153,214</b>	<b>\$ -</b>	<b>\$ 2,153,214</b>
<b>Operating Services &amp; Supplies</b>			
Contract	\$ 606,679	\$ -	\$ 606,679
Services & Supplies	\$ 34,525	\$ -	\$ 34,525
Telephone	\$ 8,731	\$ -	\$ 8,731
Internal Service Funds	\$ 269,045	\$ -	\$ 269,045
Computer Equipment & Software	\$ 10,000	\$ -	\$ 10,000
<b>Subtotal Operating Cost</b>	<b>\$ 928,980</b>	<b>\$ -</b>	<b>\$ 928,980</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 3,082,194</b>	<b>\$ -</b>	<b>\$ 3,082,194</b>
<b>Disallowed Costs</b>			
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>			
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 3,082,194</b>	<b>\$ -</b>	<b>\$ 3,082,194</b>
<b>First Allocation</b>			
Incoming - All Others	\$ 131,775	\$ -	\$ 131,775
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 3,213,969</b>		<b>\$ 3,213,969</b>
<b>Second Allocation</b>			
Incoming - All Others	\$ 238,494	\$ -	\$ 238,494
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 238,494</b>		<b>\$ 238,494</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 3,452,463</b>		<b>\$ 3,452,463</b>

100-16- 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>
<b>Departmental Administration</b>							
100-16- Fire Admin	2.20	7.051%	\$ 226,626		\$ 226,626		\$ 226,626
100-16-21 Prevention	2.00	6.410%	\$ 206,024		\$ 206,024	\$ 16,448	\$ 222,472
100-16-31 Suppression	19.00	60.897%	\$ 1,957,225		\$ 1,957,225	\$156,255	\$2,113,479
100-16-41 Paramedics	7.00	22.436%	\$ 721,083		\$ 721,083	\$ 57,567	\$ 778,650
100-16-51 Special Services	1.00	3.205%	\$ 103,012		\$ 103,012	\$ 8,224	\$ 111,236
<b>Total</b>	<b>31.20</b>	<b>100.000%</b>	<b>\$ 3,213,969</b>	<b>\$ -</b>	<b>\$ 3,213,969</b>	<b>\$238,494</b>	<b>\$3,452,463</b>

Allocation Basis: # of FTE per Fire Division / Program

Source of Allocation: FY20 Staffing

**ALLOCATION SUMMARY**

**100-16- Fire Admin**

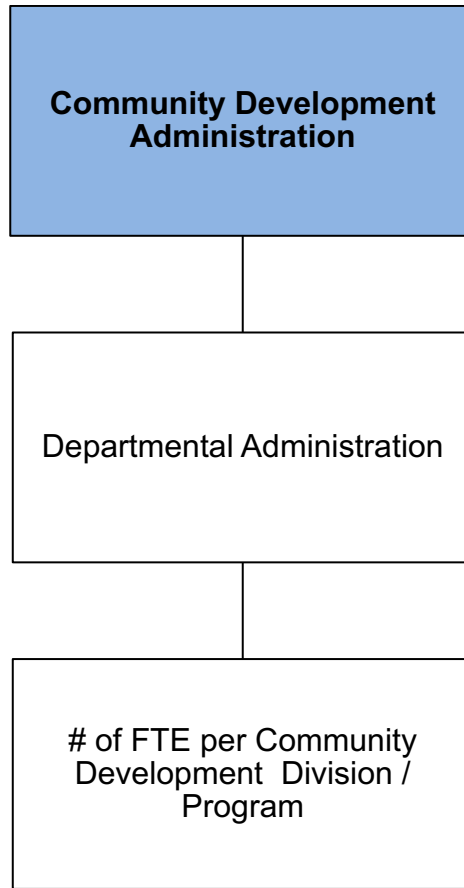
	<u>Departmental Administration</u>	<u>Total</u>
100-16- Fire Admin	\$ 226,626	\$ 226,626
100-16-21 Prevention	\$ 222,472	\$ 222,472
100-16-31 Suppression	\$ 2,113,479	\$ 2,113,479
100-16-41 Paramedics	\$ 778,650	\$ 778,650
100-16-51 Special Services	\$ 111,236	\$ 111,236
<b>Total</b>	<b>\$ 3,452,463</b>	<b>\$ 3,452,463</b>

## 16 Community Development Administration

Community Development Administration is responsible for providing administrative support to the Community Development Department. Community Development Administration oversee and manage the administrative aspects of City's Community Development Department, including, Planning, Building, Code enforcement, Traffic Engineering and Environmental Sustainability. Community Development Administration's costs are allocated, as follows:

- **Departmental Administration** – represents support associated with providing internal support within the Community Development Department and is measured by the number of FTE per Community Development Division / Program.

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



**COSTS TO BE ALLOCATED**

**100-17- Community Development Admin**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
<b>Departmental Expenditures</b>	\$ 834,236		\$ 834,236
<b>Total Deductions</b>	<u>\$ -</u>		<u>\$ -</u>
<b>Incoming Costs</b>			
-- Building Replacement	\$ 87,805	\$ -	\$ 87,805
100-11- City Council	\$ 4,763	\$ 597	\$ 5,360
100-11- City Manager	\$ 13,715	\$ 2,170	\$ 15,884
100-11- City Treasurer	\$ 326	\$ 35	\$ 361
100-11- City Clerk	\$ 8,563	\$ 1,349	\$ 9,912
100-11- City Attorney	\$ 8,209	\$ 281	\$ 8,490
100-12- Finance - Admin	\$ 6,040	\$ 701	\$ 6,741
100-12- Finance - Accounting	\$ 6,041	\$ 418	\$ 6,459
100-12- Finance - Revenue	\$ 3,872	\$ 238	\$ 4,110
100-12- Finance - Purchasing	\$ 4,264	\$ 228	\$ 4,492
100-19- GIS	\$ 63,502	\$ 1,733	\$ 65,235
100-13- HR	\$ 14,857	\$ 311	\$ 15,168
100-17- Community Development Admin		\$ 136,283	\$ 136,283
<b>Total Incoming Costs</b>	<u>\$ 221,957</u>	<u>\$ 144,343</u>	<u>\$ 366,300</u>
<b>Total Cost Adjustments</b>	<u>\$ -</u>		<u>\$ -</u>
<b>Total Costs to be Allocated</b>	<u>\$1,056,193</u>	<u>\$ 144,343</u>	<u>\$1,200,536</u>

**DEPARTMENTAL EXPENSE DETAIL**

**100-17- Community Development Admin**

Expense Type	\$	General Admin	Departmental Administration
<b>Personnel</b>			
Salaries & Wages	\$ 429,386	\$ -	\$ 429,386
Fringe Benefits	\$ 217,364	\$ -	\$ 217,364
<b>Subtotal Personnel Cost</b>	<b>\$ 646,750</b>	<b>\$ -</b>	<b>\$ 646,750</b>
<b>Operating Services &amp; Supplies</b>			
Contract	\$ 8,440	\$ -	\$ 8,440
Services & Supplies	\$ 45,806	\$ -	\$ 45,806
Telephone	\$ 2,151	\$ -	\$ 2,151
Internal Service Funds	\$ 131,089	\$ -	\$ 131,089
<b>Subtotal Operating Cost</b>	<b>\$ 187,486</b>	<b>\$ -</b>	<b>\$ 187,486</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 834,236</b>	<b>\$ -</b>	<b>\$ 834,236</b>
<b>Disallowed Costs</b>			
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>			
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 834,236</b>	<b>\$ -</b>	<b>\$ 834,236</b>
<b>First Allocation</b>			
Incoming - All Others	\$ 221,957	\$ -	\$ 221,957
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 1,056,193</b>	<b>\$ -</b>	<b>\$ 1,056,193</b>
<b>Second Allocation</b>			
Incoming - All Others	\$ 144,343	\$ -	\$ 144,343
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 144,343</b>	<b>\$ -</b>	<b>\$ 144,343</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 1,200,536</b>	<b>\$ -</b>	<b>\$ 1,200,536</b>



**100-17- 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>
<b>Departmental Administration</b>							
100-17- Community Development Admin	4.00	12.903%	\$ 136,283		\$ 136,283		\$ 136,283
100-17-21 Current Planning	8.00	25.806%	\$ 272,566		\$ 272,566	\$ 42,768	\$ 315,334
100-17-31 Plan Check	4.50	14.516%	\$ 153,318		\$ 153,318	\$ 24,057	\$ 177,376
100-17-32 Inspection	7.50	24.194%	\$ 255,531		\$ 255,531	\$ 40,095	\$ 295,626
100-17-41 Code Enforcement	4.00	12.903%	\$ 136,283		\$ 136,283	\$ 21,384	\$ 157,667
100-17-51 Traffic Engineering	2.00	6.452%	\$ 68,141		\$ 68,141	\$ 10,692	\$ 78,834
100-17-413 Environmental Programs	1.00	3.226%	\$ 34,071		\$ 34,071	\$ 5,346	\$ 39,417
<b>Total</b>	<b>31.00</b>	<b>100.000%</b>	<b>\$ 1,056,193</b>	<b>\$ -</b>	<b>\$ 1,056,193</b>	<b>\$144,343</b>	<b>\$ 1,200,536</b>

**Allocation Basis:** # of FTE per Community Development Division / Program

**Source of Allocation:** FY20 Staffing

**ALLOCATION SUMMARY**

**100-17- Community Development Admin**

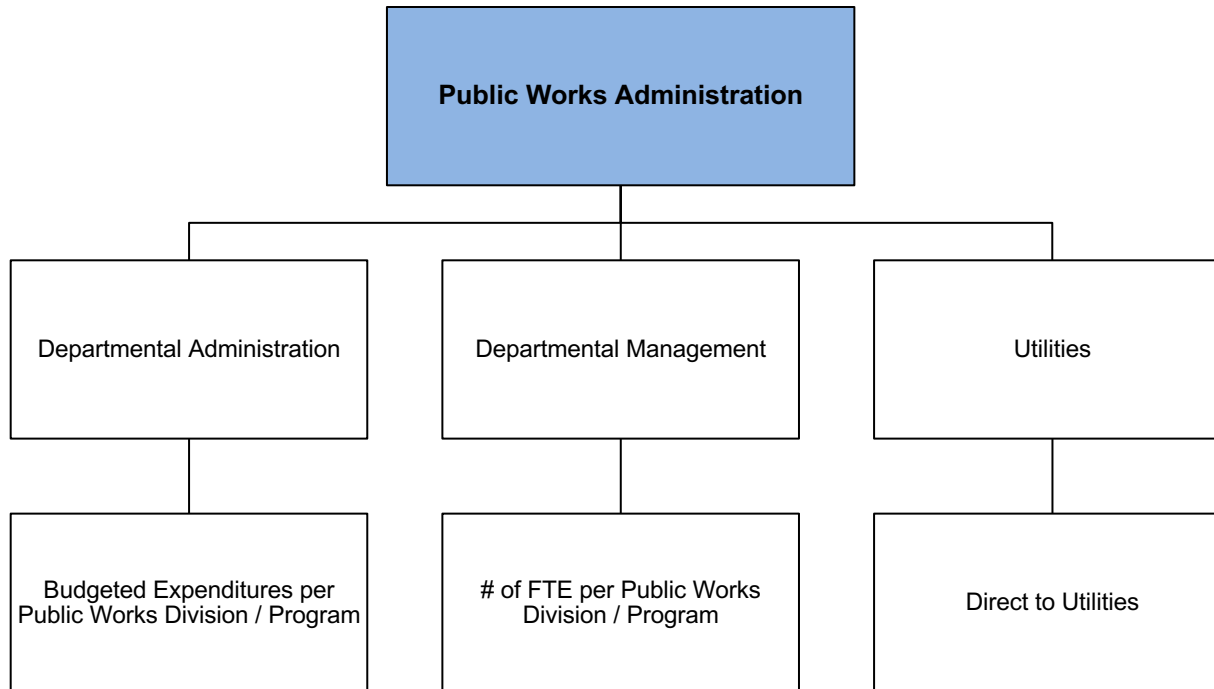
	<u>Departmental Administration</u>	<u>Total</u>
100-17- Community Development Admin	\$ 136,283	\$ 136,283
100-17-21 Current Planning	\$ 315,334	\$ 315,334
100-17-31 Plan Check	\$ 177,376	\$ 177,376
100-17-32 Inspection	\$ 295,626	\$ 295,626
100-17-41 Code Enforcement	\$ 157,667	\$ 157,667
100-17-51 Traffic Engineering	\$ 78,834	\$ 78,834
100-17-413 Environmental Programs	\$ 39,417	\$ 39,417
<b>Total</b>	<b>\$ 1,200,536</b>	<b>\$1,200,536</b>

## 17 Public Works Administration

Public Works Administration is responsible for providing administrative support and services to the Public Works Department for the City of Manhattan Beach. Public Works Administration also provides management functions and support to Public Works programs and staff. Public Works Administration's costs are allocated, as follows:

- **Departmental Administration** – represents support associated with administrative oversight of different public works programs and activities and is measured by the Budgeted Expenditures per Public Works Division / Program.
- **Departmental Management** – represents support associated with management of public works employees as it relates to supervisory support and labor relations support and is measured by the number of FTE per Public Works Division / Program.
- **Utilities** – represents direct oversight of utility functions. These costs have been allocated directly to the utilities.

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



**COSTS TO BE ALLOCATED**

**100-18- Public Works Admin**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
<b>Departmental Expenditures</b>	\$1,289,669		\$1,289,669
<b>Total Deductions</b>	<u>\$ -</u>		<u>\$ -</u>
<b>Incoming Costs</b>			
– Building Replacement	\$ 119,807	\$ -	\$ 119,807
100-11- City Council	\$ 7,222	\$ 905	\$ 8,127
100-11- City Manager	\$ 20,798	\$ 3,290	\$ 24,088
100-11- City Treasurer	\$ 341	\$ 37	\$ 378
100-11- City Clerk	\$ 59,147	\$ 9,595	\$ 68,743
100-11- City Attorney	\$ 12,449	\$ 426	\$ 12,875
100-12- Finance - Admin	\$ 9,195	\$ 1,068	\$ 10,263
100-12- Finance - Accounting	\$ 9,081	\$ 629	\$ 9,710
100-12- Finance - Revenue	\$ 4,127	\$ 253	\$ 4,381
100-12- Finance - Purchasing	\$ 25,831	\$ 1,466	\$ 27,297
100-19- GIS	\$ 88,379	\$ 2,411	\$ 90,790
100-13- HR	\$ 19,809	\$ 415	\$ 20,224
100-18- Public Works Admin		\$ 71,581	\$ 71,581
<b>Total Incoming Costs</b>	<u>\$ 376,187</u>	<u>\$ 92,077</u>	<u>\$ 468,263</u>
<b>Total Cost Adjustments</b>	<u>\$ -</u>		<u>\$ -</u>
<b>Total Costs to be Allocated</b>	<u>\$1,665,856</u>	<u>\$ 92,077</u>	<u>\$1,757,932</u>

DEPARTMENTAL EXPENSE DETAIL

100-18- Public Works Admin

Expense Type	\$	General Admin	Departmental Admin	Departmental Management	Utility Support
<b>Personnel</b>					
Salaries & Wages	\$ 738,177	\$ -	\$ 155,017	\$ 287,889	\$ 295,271
Fringe Benefits	\$ 284,648	\$ -	\$ 59,776	\$ 111,013	\$ 113,859
<b>Subtotal Personnel Cost</b>	<b>\$ 1,022,825</b>	<b>\$ -</b>	<b>\$ 214,793</b>	<b>\$ 398,902</b>	<b>\$ 409,130</b>
<b>Operating Services &amp; Supplies</b>					
Contract	\$ 16,900	\$ -	\$ 3,549	\$ 6,591	\$ 6,760
Services & Supplies	\$ 28,879	\$ -	\$ 6,065	\$ 11,263	\$ 11,552
Telephone	\$ 38,943	\$ -	\$ 8,178	\$ 15,188	\$ 15,577
Internal Service Funds	\$ 165,010	\$ -	\$ 34,652	\$ 64,354	\$ 66,004
Transfers Out	\$ 17,112	\$ -	\$ 3,594	\$ 6,674	\$ 6,845
<b>Subtotal Operating Cost</b>	<b>\$ 266,844</b>	<b>\$ -</b>	<b>\$ 56,037</b>	<b>\$ 104,069</b>	<b>\$ 106,738</b>
<b>DEPARTMENTAL EXPENDITURES</b>	<b>\$ 1,289,669</b>	<b>\$ -</b>	<b>\$ 270,830</b>	<b>\$ 502,971</b>	<b>\$ 515,868</b>
<b>Disallowed Costs</b>					
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>					
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 1,289,669</b>	<b>\$ -</b>	<b>\$ 270,830</b>	<b>\$ 502,971</b>	<b>\$ 515,868</b>
<b>First Allocation</b>					
Incoming - All Others	\$ 376,187	\$ -	\$ 78,999	\$ 146,713	\$ 150,475
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 1,665,856</b>	<b>\$ -</b>	<b>\$ 349,830</b>	<b>\$ 649,684</b>	<b>\$ 666,342</b>
<b>Second Allocation</b>					
Incoming - All Others	\$ 92,077	\$ -	\$ 19,336	\$ 35,910	\$ 36,831
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 92,077</b>	<b>\$ -</b>	<b>\$ 19,336</b>	<b>\$ 35,910</b>	<b>\$ 36,831</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 1,757,932</b>	<b>\$ -</b>	<b>\$ 369,166</b>	<b>\$ 685,594</b>	<b>\$ 703,173</b>

**CITY OF MANHATTAN BEACH, CA**  
**DRAFT FY20 Full Cost Allocation Plan**

**100-18- 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>
<b>Departmental Admin</b>							
100-18- Public Works Admin	1,289,669.00	2.914%	\$ 10,193		\$ 10,193		\$ 10,193
100-18-21 Civil Engineering	2,174,276.00	4.912%	\$ 17,185		\$ 17,185	\$ 978	\$ 18,164
100-18-32 Street Repair	2,408,506.00	5.442%	\$ 19,037		\$ 19,037	\$ 1,084	\$ 20,120
100-18-34 Traffic Control	387,378.00	0.875%	\$ 3,062		\$ 3,062	\$ 174	\$ 3,236
100-18-42 Parks Maintenance	1,187,169.00	2.682%	\$ 9,383		\$ 9,383	\$ 534	\$ 9,917
100-18-43 School District Maintenance	234,553.00	0.530%	\$ 1,854		\$ 1,854	\$ 106	\$ 1,959
201-18-111 Street Lighting & Landscape Fund - Street Lighting	408,551.00	0.923%	\$ 3,229		\$ 3,229	\$ 184	\$ 3,413
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	4,542.00	0.010%	\$ 36		\$ 36	\$ 2	\$ 38
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	133,708.00	0.302%	\$ 1,057		\$ 1,057	\$ 60	\$ 1,117
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	80,000.00	0.181%	\$ 632		\$ 632	\$ 36	\$ 668
205-18-32 Streets, Highways & Sidewalks - Street Repair	500,000.00	1.130%	\$ 3,952		\$ 3,952	\$ 225	\$ 4,177
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	300,000.00	0.678%	\$ 2,371		\$ 2,371	\$ 135	\$ 2,506
231-18-21 Prop. C Fund - Civil Engineering	461,000.00	1.042%	\$ 3,644		\$ 3,644	\$ 207	\$ 3,851
232-18-91 AB 2766 Air Quality Fund - Transportation	2,100.00	0.005%	\$ 17		\$ 17	\$ 1	\$ 18
233-18-21 Measure R - Civil Engineering	40,000.00	0.090%	\$ 316		\$ 316	\$ 18	\$ 334
233-18-32 Measure R - Street Repair	340,000.00	0.768%	\$ 2,687		\$ 2,687	\$ 153	\$ 2,840
234-18-21 Measure M - Civil Engineering	37,000.00	0.084%	\$ 292		\$ 292	\$ 17	\$ 309
234-18-32 Measure M - Street Repair	480,000.00	1.084%	\$ 3,794		\$ 3,794	\$ 216	\$ 4,010
401-18-21 Capital Improvement Fund - Civil Engineering	1,510,000.00	3.412%	\$ 11,935		\$ 11,935	\$ 679	\$ 12,614
401-18-32 Capital Improvement Fund - Street Repair	250,000.00	0.565%	\$ 1,976		\$ 1,976	\$ 112	\$ 2,088
501-18-211 Water Administration	3,858,164.00	8.717%	\$ 30,494		\$ 30,494	\$ 1,736	\$ 32,231
501-18-221 Water Source Of Supply	6,515,100.00	14.720%	\$ 51,495		\$ 51,495	\$ 2,932	\$ 54,426
501-18-231 Water Pumping	1,306,772.00	2.952%	\$ 10,329		\$ 10,329	\$ 588	\$ 10,917
501-18-241 Water Treatment	296,695.00	0.670%	\$ 2,345		\$ 2,345	\$ 134	\$ 2,479
501-18-251 Water Maintenance	1,582,766.00	3.576%	\$ 12,510		\$ 12,510	\$ 712	\$ 13,222
502-18-311 Stormwater Fund - Storm Drain Maintenance	1,639,089.00	3.703%	\$ 12,955		\$ 12,955	\$ 738	\$ 13,693
503-18-321 Wastewater Fund - Sewer Maintenance	5,063,346.00	11.440%	\$ 40,020		\$ 40,020	\$ 2,278	\$ 42,298
510-18-411 Refuse Fund - Refuse Management	1,054,302.00	2.382%	\$ 8,333		\$ 8,333	\$ 474	\$ 8,807
520-18-511 Parking Fund - Street Meters & City Lots	4,283,311.00	9.677%	\$ 33,855		\$ 33,855	\$ 1,927	\$ 35,782
521-18-513 County Parking Lots Fund	210,618.00	0.476%	\$ 1,665		\$ 1,665	\$ 95	\$ 1,759
521-18-514 County Parking Lots Fund	541,632.00	1.224%	\$ 4,281		\$ 4,281	\$ 244	\$ 4,525
522-18-512 State Pier and Parking Lot Fund	599,689.00	1.355%	\$ 4,740		\$ 4,740	\$ 270	\$ 5,010
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	1,248,527.00	2.821%	\$ 9,868		\$ 9,868	\$ 562	\$ 10,430
610-18-621 Fleet Mgmt Fund - Fleet Replacement	1,044,663.00	2.360%	\$ 8,257		\$ 8,257	\$ 470	\$ 8,727
615-18-41 Building Maintenance & Operations Fund	1,780,469.00	4.023%	\$ 14,073		\$ 14,073	\$ 801	\$ 14,874
710-18-21 Special Assessment Redemption Fund - Civil Engineering	1,006,950.00	2.275%	\$ 7,959		\$ 7,959	\$ 453	\$ 8,412
<b>Total</b>	<b>44,260,545.00</b>	<b>100.000%</b>	<b>\$ 349,830</b>	<b>\$ -</b>	<b>\$ 349,830</b>	<b>\$ 19,336</b>	<b>\$ 369,166</b>

Allocation Basis:

Budgeted Expenditures per Public Works Division / Program

Source of Allocation:

FY20 Budget

100-18- 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>
<b>Departmental Management</b>							
100-18- Public Works Admin	6.00	9.449%	\$ 61,387		\$ 61,387		\$ 61,387
100-18-21 Civil Engineering	12.50	19.685%	\$ 127,891		\$ 127,891	\$ 7,806	\$ 135,697
100-18-32 Street Repair	11.25	17.717%	\$ 115,101		\$ 115,101	\$ 7,026	\$ 122,127
100-18-34 Traffic Control	1.50	2.362%	\$ 15,347		\$ 15,347	\$ 937	\$ 16,284
100-18-42 Parks Maintenance	2.25	3.543%	\$ 23,020		\$ 23,020	\$ 1,405	\$ 24,425
501-18-231 Water Pumping	2.85	4.488%	\$ 29,159		\$ 29,159	\$ 1,780	\$ 30,939
501-18-251 Water Maintenance	9.45	14.882%	\$ 96,685		\$ 96,685	\$ 5,902	\$ 102,587
502-18-311 Stormwater Fund - Storm Drain Maintenance	1.05	1.654%	\$ 10,743		\$ 10,743	\$ 656	\$ 11,399
503-18-321 Wastewater Fund - Sewer Maintenance	3.90	6.142%	\$ 39,902		\$ 39,902	\$ 2,436	\$ 42,337
510-18-411 Refuse Fund - Refuse Management	1.00	1.575%	\$ 10,231		\$ 10,231	\$ 625	\$ 10,856
520-18-511 Parking Fund - Street Meters & City Lots	1.45	2.283%	\$ 14,835		\$ 14,835	\$ 906	\$ 15,741
521-18-513 County Parking Lots Fund	0.20	0.315%	\$ 2,046		\$ 2,046	\$ 125	\$ 2,171
521-18-514 County Parking Lots Fund	0.20	0.315%	\$ 2,046		\$ 2,046	\$ 125	\$ 2,171
522-18-512 State Pier and Parking Lot Fund	0.40	0.630%	\$ 4,092		\$ 4,092	\$ 250	\$ 4,342
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	4.25	6.693%	\$ 43,483		\$ 43,483	\$ 2,654	\$ 46,137
615-18-41 Building Maintenance & Operations Fund	5.25	8.268%	\$ 53,714		\$ 53,714	\$ 3,279	\$ 56,993
<b>Total</b>	<b>63.50</b>	<b>100.000%</b>	<b>\$ 649,684</b>	<b>\$ -</b>	<b>\$ 649,684</b>	<b>\$ 35,910</b>	<b>\$ 685,594</b>

Allocation Basis:

# of FTE per Public Works Division / Program

Source of Allocation:

FY20 Staffing



100-18- 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>
<b>Utility Support</b>							
501-18-251 Water Maintenance	0.35	35.000%	\$ 233,220		\$ 233,220	\$ 12,891	\$ 246,111
502-18-311 Stormwater Fund - Storm Drain Maintenance	0.15	15.000%	\$ 99,951		\$ 99,951	\$ 5,525	\$ 105,476
503-18-321 Wastewater Fund - Sewer Maintenance	0.50	50.000%	\$ 333,171		\$ 333,171	\$ 18,415	\$ 351,586
<b>Total</b>	<b>1.00</b>	<b>100.000%</b>	<b>\$ 666,342</b>	<b>\$ -</b>	<b>\$ 666,342</b>	<b>\$ 36,831</b>	<b>\$ 703,173</b>

Allocation Basis:

Direct to Utilities

**ALLOCATION SUMMARY**

**100-18- Public Works Admin**

	<b>Departmental Admin</b>	<b>Departmental Management</b>	<b>Utility Support</b>	<b>Total</b>
100-18- Public Works Admin	\$ 10,193	\$ 61,387	\$ -	\$ 71,581
100-18-21 Civil Engineering	\$ 18,164	\$ 135,697	\$ -	\$ 153,861
100-18-32 Street Repair	\$ 20,120	\$ 122,127	\$ -	\$ 142,248
100-18-34 Traffic Control	\$ 3,236	\$ 16,284	\$ -	\$ 19,520
100-18-42 Parks Maintenance	\$ 9,917	\$ 24,425	\$ -	\$ 34,343
100-18-43 School District Maintenance	\$ 1,959	\$ -	\$ -	\$ 1,959
201-18-111 Street Lighting & Landscape Fund - Street Lighting	\$ 3,413	\$ -	\$ -	\$ 3,413
201-18-112 Street Lighting & Landscape Fund - Arbolado Tract Lighting	\$ 38	\$ -	\$ -	\$ 38
201-18-121 Street Lighting & Landscape Fund - Streetscape Maintenance	\$ 1,117	\$ -	\$ -	\$ 1,117
205-18-21 Streets, Highways & Sidewalks - Civil Engineering	\$ 668	\$ -	\$ -	\$ 668
205-18-32 Streets, Highways & Sidewalks - Street Repair	\$ 4,177	\$ -	\$ -	\$ 4,177
205-18-33 Streets, Highways & Sidewalks - Sidewalk Repair	\$ 2,506	\$ -	\$ -	\$ 2,506
231-18-21 Prop. C Fund - Civil Engineering	\$ 3,851	\$ -	\$ -	\$ 3,851
232-18-91 AB 2766 Air Quality Fund - Transportation	\$ 18	\$ -	\$ -	\$ 18
233-18-21 Measure R - Civil Engineering	\$ 334	\$ -	\$ -	\$ 334
233-18-32 Measure R - Street Repair	\$ 2,840	\$ -	\$ -	\$ 2,840
234-18-21 Measure M - Civil Engineering	\$ 309	\$ -	\$ -	\$ 309
234-18-32 Measure M - Street Repair	\$ 4,010	\$ -	\$ -	\$ 4,010
401-18-21 Capital Improvement Fund - Civil Engineering	\$ 12,614	\$ -	\$ -	\$ 12,614
401-18-32 Capital Improvement Fund - Street Repair	\$ 2,088	\$ -	\$ -	\$ 2,088
501-18-211 Water Administration	\$ 32,231	\$ -	\$ -	\$ 32,231
501-18-221 Water Source Of Supply	\$ 54,426	\$ -	\$ -	\$ 54,426
501-18-231 Water Pumping	\$ 10,917	\$ 30,939	\$ -	\$ 41,855
501-18-241 Water Treatment	\$ 2,479	\$ -	\$ -	\$ 2,479
501-18-251 Water Maintenance	\$ 13,222	\$ 102,587	\$246,111	\$ 361,920
502-18-311 Stormwater Fund - Storm Drain Maintenance	\$ 13,693	\$ 11,399	\$105,476	\$ 130,567
503-18-321 Wastewater Fund - Sewer Maintenance	\$ 42,298	\$ 42,337	\$351,586	\$ 436,222
510-18-411 Refuse Fund - Refuse Management	\$ 8,807	\$ 10,856	\$ -	\$ 19,663
520-18-511 Parking Fund - Street Meters & City Lots	\$ 35,782	\$ 15,741	\$ -	\$ 51,523
521-18-513 County Parking Lots Fund	\$ 1,759	\$ 2,171	\$ -	\$ 3,931

**ALLOCATION SUMMARY**

**100-18- Public Works Admin**

	<u>Departmental Admin</u>	<u>Departmental Management</u>	<u>Utility Support</u>	<u>Total</u>
521-18-514 County Parking Lots Fund	\$ 4,525	\$ 2,171	\$ -	\$ 6,696
522-18-512 State Pier and Parking Lot Fund	\$ 5,010	\$ 4,342	\$ -	\$ 9,352
610-18-611 Fleet Mgmt Fund - Fleet Maintenance	\$ 10,430	\$ 46,137	\$ -	\$ 56,567
610-18-621 Fleet Mgmt Fund - Fleet Replacement	\$ 8,727	\$ -	\$ -	\$ 8,727
615-18-41 Building Maintenance & Operations Fund	\$ 14,874	\$ 56,993	\$ -	\$ 71,867
710-18-21 Special Assessment Redemption Fund - Civil Engineering	\$ 8,412	\$ -	\$ -	\$ 8,412
<b>Total</b>	<b>\$ 369,166</b>	<b>\$ 685,594</b>	<b>\$703,173</b>	<b>\$ 1,757,932</b>