

City of Hemet

Cost Allocation Plan

Final Report

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Corporate Office:

27368 Via Industria
Suite 110
Temecula, CA 92590
Tel: (951) 587-3500
Tel: (800) 755-6864
Fax: (951) 587-3510

Office Locations:

Anaheim, CA
Oakland, CA
Sacramento, CA

New York, NY
Orlando, FL

www.willdan.com

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Executive Summary

Introduction

In the early 1970s, the cost allocation plan concept was introduced to many government agencies. A typical cost allocation plan identifies costs related to rendering services and allocates those costs to programs that received the services in a fair and equitable manner.

Before indirect costs and central support service charges may be claimed for reimbursement by an operating department, there must be some formal means of accumulating and identifying these types of costs to all benefiting departments. Regardless of whether or not an agency has a formal comprehensive cost accounting system, the best method of accumulating and identifying indirect costs and any distribution of costs is a cost allocation plan prepared in accordance with the cost principles set forth in OMB A-87.

In general, cities have administrative and general management central service departments, such as Finance and the City Manager, that provide services to operating departments, such as Public Safety and Public Works, which render services directly to the community. Through the cost allocation plan process, a city may allocate a portion of the costs of central service departments to the operating departments to 1) account for "all" costs, direct and indirect, for each operating, and 2) accurately calculate the fully burdened cost of providing services to the public.

The purpose of this study is to identify the allocable costs of the City's central service departments and distribute those costs to operating departments in a fair and equitable manner.

Cost Allocation Plan

This Cost Allocation Plan ("CAP") summarizes a comprehensive analysis completed for the City of Hemet, California (the "City") to determine the appropriate allocation of costs from City central service departments to the departments that provide services directly to the community. The primary objective is to allocate costs from departments that provide services internally to departments that conduct the day-to-day operations necessary to serve the community. These internal service costs are those: (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. The term "indirect costs," as used herein, applies to costs of this type originating in the central service departments. Typical central service departments include City Administration and Finance, whereas, typical operating departments include Public Safety, Public Works, and enterprise funds.

To ensure central service department costs are appropriately allocated to the operating departments, we analyzed and identified expenditures to determine which costs are allowable versus unallowable in accordance with Office of Management and Budget (OMB)-87 principles. Costs that are typically considered to be unallowable include, but are not limited to:

General Advertising	Entertainment
Award Ceremonies	Capital Improvements
Bad Debt	Lobbying
Contingencies	Legislative Body (City Council)
Debt Service	Promotional Items

As such, these types of unallowable costs were excluded from this CAP.

Methodology

Per OMB A-87 guidelines, a cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when governmental units or components are predominately federally funded.

The methodology used for this CAP is the double-step-down method, which is considered the most accurate and equitable method for allocating costs from central services to operating departments. The double-step-down method utilizes two steps to allocate indirect costs. In the first step, the allocable costs of central service departments are identified and distributed to all departments including the central service departments themselves. The second and final steps allocate indirect costs incurred by central service departments to the operating departments.

Central Service Departments

There are six departments/divisions that comprise the City's central service departments:

- City Council
- City Manager
- City Clerk
- Finance Department
- City Treasurer
- Human Resources

Distribution Bases

Distribution bases are the factors that may be used to distribute the allocable costs to all departments. Below are the factors that were analyzed in this study.

1. *FY 2013-14 Total Allocable Budget* – Total department budgeted expenditures for fiscal year 2013-14.
2. *FY 2013-14 Total Salary & Benefits* – Total budgeted personnel costs for each department for fiscal year 2013-14.
3. *Agenda Items* – Total number of matters each department has on the City Council Agenda during a typical fiscal year.
4. *Total Employee Count* – Total number of full-time equivalent employees for each department, as provided by the City.
5. *Number of Purchase Orders Processed* – Total number of purchase orders processed during a typical fiscal year.
6. *Number of Accounts Payable Processed* – Total number of accounts payable processed during a typical fiscal year.

Allocable Cost and First Step Allocation

Allocable Cost

Table E1 identifies the allocable cost of each central service department, with the total allocable cost of \$2,951,800. The total cost of central service departments shown is \$3,281,200, however, \$329,400 of indirect costs are excluded in accordance with OMB-87. The allowable cost of \$2,951,800 was distributed to the operating departments including the central service departments by distribution factor(s) that best represent the functions of each department and the demand placed on that central service by all City departments.

Table E1: Allocable Cost Summary

Allocable Cost Summary - Donors

Summary	Unallowable Cost	Allocable Cost
	\$ 329,400	\$ 2,951,800
Donor		
General Administration Fund		
City Clerk - 100	5,000	238,200
City Council - 100	293,300	-
City Manager - 100	8,700	889,300
City Treasurer - 100	-	28,600
Finance Department - 100	3,000	1,098,000
Human Resources - 100	19,400	697,700

First Step

The first step of the double-step-down method is to distribute the allocable cost of a central service department to other central service departments and operating departments. Each succeeding section includes:

1. A description of the central service department.
2. A description of the allocation methods that were used to distribute the departmental allocable costs.
3. A detailed distribution of the departmental allocable costs to all departments.

Following the department sections is Table E2 which summarizes the first step distribution.

Section 1: City Council

The City Council, a legislative body of municipal government, is composed of five Council Members elected at large for overlapping four year terms. The City Council is responsible for approving all legislative matters, formulating broad policies for the municipal corporation, approving major actions of the key administrative officials through whom the operating functions are carried out, and a fiduciary responsibility for all funds held by the city. Formal Council meetings are held on the second and fourth Tuesday of each month. The Council's objectives are broad in scope. They include, as a basic function, the translation of public attitudes and demands into policy and programs toward the end that desired levels of service may be provided efficiently and economically.

Although the City Council is an internal service department, in accordance with OMB-87 guidelines, direct costs and indirect costs are not allocable costs and have been excluded from this CAP.

Section 2: City Manager

The City Manager oversees the day-to-day operations of the City according to the City Council’s direction. The City Manager oversees the preparation of the annual City budget, reviews the performance of other City departments, is responsible for the administration and implementation of policies and programs adopted by the City Council, provides timely and accurate information to the City Council, and maintains a valuable communication link that allows the City Council to formulate policy.

Allocation Method

Based on the duties of the City Council, it is reasonable to distribute the allocable cost of the City Council by using the methods described below. To provide a fair and reasonable distribution of the allocable cost of the City Manager’s Office to the other departments and funds, it is assumed that the duties of the City Manager’s Office are equally divided among ensuring that other departments follow the City Council’s directions, preparing the budget, and overseeing personnel administration.

- 1. One third (33.33%) of the allocable cost is distributed to other departments based on the number of items that each department had on the City Council agendas (Agenda Items).
- 2. One third (33.33%) of the allocable cost is distributed to other departments based on the number of employees in each department.
- 3. One third (33.33%) of the allocable cost is distributed to other departments based on the departmental total cost.

City Manager Cost Allocation

Table 1 shows a detailed distribution of the allocable cost to other central service departments and operating departments/divisions.

Table 1: City Manager Cost Allocation

Bureau / Division	Total Allocable Budget 296,433			Agenda Items	Full time Equivalents 296,433			Total Allocation	
	Dist. Base	Dept. %	Allocation		Dist. Base	Dept. %	Allocation	889,300	Dept. %
Summary	54,256,100	100%	296,433	212	100%	296,433	267	100%	889,300
Donor									
General Administration Fund									
City Clerk - 100	238,200	0.4%	1,301	3	1.4%	4,195	1	0.4%	6,606
City Council - 100	293,000	0.5%	1,601	3	1.4%	4,195	5	1.9%	11,347
City Manager - 100	889,300	1.6%	4,859	10	4.7%	13,983	3	1.1%	22,172
City Treasurer - 100	28,600	0.1%	156	7	3.3%	9,788	1	0.4%	11,054
Finance Department - 100	1,098,000	2.0%	5,999	12	5.7%	16,779	13	4.9%	37,211
Human Resources - 100	697,700	1.3%	3,812	11	5.2%	15,381	3	1.1%	22,524
Recipient									
Gas Tax									
Streets Maintenance - 221	2,174,300	4.0%	11,879	7	3.3%	9,788	17	6.4%	40,541
General									
Animal Regulation - 110	230,000	0.4%	1,257	-	0.0%	-	-	0.0%	1,257
Fire Department - 110	10,333,000	19.0%	56,455	11	5.2%	15,381	48	18.0%	125,128
Library Services - 110	1,325,600	2.4%	7,243	7	3.3%	9,788	6	2.2%	23,692
Parks - 110	722,000	1.3%	3,945	7	3.3%	9,788	3	1.1%	17,063
Police Department - 110	15,774,000	29.1%	86,183	12	5.7%	16,779	91	34.1%	203,994
Simpson Memorial Center - 110	290,000	0.5%	1,584	-	0.0%	-	-	0.0%	1,584
Fire Prevention & Weed Abatement - 110	209,300	0.4%	1,144	9	4.2%	12,584	1	0.4%	14,838
Community Development									
Building Division - 120	1,119,400	2.1%	6,116	10	4.7%	13,983	7	2.6%	27,870
Code Enforcement Division - 120	868,900	1.6%	4,747	10	4.7%	13,983	7	2.6%	26,502
Planning Division - 120	1,512,300	2.8%	8,263	20	9.4%	27,965	7	2.6%	44,000
Capital Engineering Department - 120	313,300	0.6%	1,712	12	5.7%	16,779	4	1.5%	22,932
Community Investment - 120	385,300	0.7%	2,105	-	0.0%	-	2	0.7%	4,326
Development Engineering Division - 120	651,900	1.2%	3,562	12	5.7%	16,779	6	2.2%	27,002
Public Safety/Towing									
Police Department - 130	52,600	0.1%	287	-	0.0%	-	-	0.0%	287
Air Pollution Reduction									
AQMD Administration - 224	7,700	0.0%	42	-	0.0%	-	-	0.0%	42
L&Lmd									
Pre Prop-218 Parkway Maintenance - 225	1,441,400	2.7%	7,875	9	4.2%	12,584	5	1.9%	26,011
Post Prop-218 Lighting Fund									
Post Prop-218 Lighting Fund - 227	297,000	0.5%	1,623	9	4.2%	12,584	-	0.0%	14,207
Public Safety Cfd									
Police Department CFD - 234	443,400	0.8%	2,423	-	0.0%	-	-	0.0%	2,423
Fire Department CFD - 234	220,000	0.4%	1,202	-	0.0%	-	-	0.0%	1,202
SEWER & STORM DRAIN									
Sewer Maintenance - 254	818,600	1.5%	4,472	5	2.1%	6,292	4	1.5%	15,206
Storm Drain Maintenance - 254	849,600	1.6%	4,642	5	2.1%	6,292	4	1.5%	15,375
Flood Control									
Storm Drain Maintenance - 326	500	0.0%	3	-	0.0%	-	-	0.0%	3
Bridges/Streets/Traffic Facilities									
Traffic And Transportation - 329	500	0.0%	3	-	0.0%	-	-	0.0%	3
Law Enforcement Facilities									
Police Department - 331	500	0.0%	3	-	0.0%	-	-	0.0%	3
Fire Facilities									
Fire Facilities - 332	500	0.0%	3	-	0.0%	-	-	0.0%	3
Park Development									
Park Development - 361	500	0.0%	3	-	0.0%	-	-	0.0%	3
Library Facilities									
Library Services - 363	106,400	0.2%	581	-	0.0%	-	-	0.0%	581
Public Water Utility									
Water Administration - 571	8,762,700	16.2%	47,876	13	6.1%	18,178	18	6.7%	86,038
Pw Administration									
Public Works Administration - 686	735,000	1.4%	4,016	-	0.0%	-	5	1.9%	9,567
Valley Wide DM Park									
Park Development - 362	2,900	0.0%	16	-	0.0%	-	-	0.0%	16
Redevelopment Obligation Retirement Fund									
Redevelopment Retirement Obligation Fund - 496	-	0.0%	-	-	0.0%	-	-	0.0%	-
Post Prop-218 Landscape Fund									
Post Prop-218 Landscape Fund - 228	1,362,200	2.5%	7,443	9	4.2%	12,584	6	2.2%	26,688

Section 3: City Clerk

The City Clerk provides comprehensive records management and document retrieval in order to satisfy both City staff's and the public's need for complete and timely information on the City's business. This includes preparing City Council meeting agendas, compiling minutes of Council meetings, maintaining the City's historical records, providing copies of City documents for a fee, and conducting municipal elections.

Allocation Method

Based on the assessment of the duties of City Clerk, it is reasonable to distribute the allocable cost of the City Clerk's Office by using the methods described below.

1. One half (50.00%) of the allocable cost is distributed to other departments based on the number of items that each department had on the City Council agendas (Agenda Items).
2. One half (50.00%) of the allocable cost is distributed to other departments based on the departmental total cost.

City Clerk Cost Allocation

Table 2 shows a detailed distribution of the allocable cost to other central service departments and operating departments/divisions.

Table 2: City Clerk Cost Allocation

Bureau / Division	Agenda Items			119,100	Total Allocable Budget			119,100	Total Allocation	
	Summary	Dist. Base	Dept. %	Allocation	Dist. Base	Dept. %	Allocation	238,200	Dept. %	
	212	100%	119,100	54,256,100	100%	119,100	238,200	100%		
Donor										
General Administration Fund										
City Clerk - 100	3	1.4%	1,685	238,200	0.4%	523		2,208	0.9%	
City Council - 100	3	1.4%	1,685	293,000	0.5%	643		2,329	1.0%	
City Manager - 100	10	4.7%	5,618	889,300	1.6%	1,952		7,570	3.2%	
City Treasurer - 100	7	3.3%	3,933	28,600	0.1%	63		3,995	1.7%	
Finance Department - 100	12	5.7%	6,742	1,098,000	2.0%	2,410		9,152	3.8%	
Human Resources - 100	11	5.2%	6,180	697,700	1.3%	1,532		7,711	3.2%	
Recipient										
Gas Tax										
Streets Maintenance - 221	7	3.3%	3,933	2,174,300	4.0%	4,773		8,705	3.7%	
General										
Animal Regulation - 110	-	0.0%	-	230,000	0.4%	505		505	0.2%	
Fire Department - 110	11	5.2%	6,180	10,333,000	19.0%	22,682		28,862	12.1%	
Library Services - 110	7	3.3%	3,933	1,325,600	2.4%	2,910		6,842	2.9%	
Parks - 110	7	3.3%	3,933	722,000	1.3%	1,585		5,517	2.3%	
Police Department - 110	12	5.7%	6,742	15,774,000	29.1%	34,626		41,368	17.4%	
Simpson Memorial Center - 110	-	0.0%	-	290,000	0.5%	637		637	0.3%	
Fire Prevention & Weed Abatement - 110	9	4.2%	5,056	209,300	0.4%	459		5,516	2.3%	
Community Development										
Building Division - 120	10	4.7%	5,618	1,119,400	2.1%	2,457		8,075	3.4%	
Code Enforcement Division - 120	10	4.7%	5,618	868,900	1.6%	1,907		7,525	3.2%	
Planning Division - 120	20	9.4%	11,236	1,512,300	2.8%	3,320		14,556	6.1%	
Capital Engineering Department - 120	12	5.7%	6,742	313,300	0.6%	688		7,429	3.1%	
Community Investment - 120	-	0.0%	-	385,300	0.7%	846		846	0.4%	
Development Engineering Division - 120	12	5.7%	6,742	651,900	1.2%	1,431		8,173	3.4%	
Public Safety/Towing										
Police Department - 130	-	0.0%	-	52,600	0.1%	115		115	0.0%	
Air Pollution Reduction	-	0.0%	-	-	-	-		-	0.0%	
AQMD Administration - 224	-	0.0%	-	7,700	0.0%	17		17	0.0%	
L&Lmd										
Pre Prop-218 Parkway Maintenance - 225	9	4.2%	5,056	1,441,400	2.7%	3,164		8,220	3.5%	
Post Prop-218 Lighting Fund										
Post Prop-218 Lighting Fund - 227	9	4.2%	5,056	297,000	0.5%	652		5,708	2.4%	
Public Safety Cfd										
Police Department CFD - 234	-	0.0%	-	443,400	0.8%	973		973	0.4%	
Fire Department CFD - 234	-	0.0%	-	220,000	0.4%	483		483	0.2%	
SEWER & STORM DRAIN										
Sewer Maintenance - 254	5	2.1%	2,528	818,600	1.5%	1,797		4,325	1.8%	
Storm Drain Maintenance - 254	5	2.1%	2,528	849,600	1.6%	1,865		4,393	1.8%	
Flood Control										
Storm Drain Maintenance - 326	-	0.0%	-	500	0.0%	1		1	0.0%	
Bridges/Streets/Traffic Facilities										
Traffic And Transportation - 329	-	0.0%	-	500	0.0%	1		1	0.0%	
Law Enforcement Facilities										
Police Department - 331	-	0.0%	-	500	0.0%	1		1	0.0%	
Fire Facilities										
Fire Facilities - 332	-	0.0%	-	500	0.0%	1		1	0.0%	
Park Development										
Park Development - 361	-	0.0%	-	500	0.0%	1		1	0.0%	
Library Facilities										
Library Services - 363	-	0.0%	-	106,400	0.2%	234		234	0.1%	
Public Water Utility										
Water Administration - 571	13	6.1%	7,303	8,762,700	16.2%	19,235		26,539	11.1%	
Pw Administration										
Public Works Administration - 686	-	0.0%	-	735,000	1.4%	1,613		1,613	0.7%	
Valley Wide Dm Park										
Park Development - 362	-	0.0%	-	2,900	0.0%	6		6	0.0%	
Redevelopment Obligation Retirement Fund										
Redevelopment Retirement Obligation Fund - 496	-	0.0%	-	-	0.0%	-		-	0.0%	
Post Prop-218 Landscape Fund										
Post Prop-218 Landscape Fund - 228	9	4.2%	5,056	1,362,200	2.5%	2,990		8,046	3.4%	

Section 4: Finance

The Finance Department maintains the financial health, stability, and well being for the City by managing the City’s fiscal and financial affairs in conformity with generally accepted accounting principles and in compliance with state and federal laws. This department also provides accurate, timely, and comprehensive financial information to the City Council, the City Manager, other City departments, the media, and the general public.

Allocation Method

Based on the assessment of the duties of the Finance Department, it is reasonable to distribute the allocable cost of the Finance Department by using the methods described below.

- 1. Fifty (50.00%) of the allocable cost is distributed to other departments based on the departmental total cost.
- 2. Thirteen (13.00%) of the allocable cost is distributed to other departments based on the number of purchase orders that each department had submitted.
- 3. Twenty-Five (25.00%) of the allocable cost is distributed to other departments based on the number of employees in each department.
- 4. Thirteen (13.00%) of the allocable cost is distributed to other departments based on the number of accounts payable processed for each department.

Finance Cost Allocation

Table 3 shows a detailed distribution of the allocable cost to other central service departments and operating departments/divisions.

Table 3: Finance Cost Allocation

Bureau / Division	Total Allocable Budget 307,467			Purchase Orders 307,467			Total Employee Count 307,467			Total Allocation 922,400
	Summary	Dist. Base 32,521,100	Dept. % 100%	Allocation 307,467	Dist. Base 334	Dept. % 100%	Allocation 307,467	Dist. Base 235	Dept. % 100%	
Donor										
General Administration Fund										
City Clerk - 100	193,300	0.6%	1,828	2	0.6%	1,841	1	0.4%	1,308	4,977
City Council - 100	172,500	0.5%	1,631	3	0.9%	2,762	5	2.1%	6,542	10,934
City Manager - 100	767,400	2.4%	7,255	32	9.6%	29,458	4	1.7%	5,233	41,947
City Treasurer - 100	15,800	0.0%	149	-	0.0%	-	1	0.4%	1,308	1,458
Finance Department - 100	922,400	2.8%	8,721	19	5.7%	17,491	12	5.1%	15,700	41,912
Human Resources - 100	306,700	0.9%	2,900	7	2.1%	6,444	3	1.3%	3,925	13,269
Recipient										
Gas Tax										
Streets Maintenance - 221	1,705,400	5.2%	16,123	29	8.7%	26,696	14	6.0%	18,317	61,137
General										
Animal Regulation - 110	-	0.0%	-	-	0.0%	-	-	0.0%	-	-
Fire Department - 110	7,499,100	23.1%	70,899	35	10.5%	32,220	52	22.0%	67,774	170,892
Library Services - 110	661,200	2.0%	6,251	27	8.1%	24,855	11	4.7%	14,392	45,498
Parks - 110	637,600	2.0%	6,028	6	1.8%	5,523	10	4.3%	13,084	24,635
Police Department - 110	12,351,000	38.0%	116,771	97	29.0%	89,294	84	35.8%	110,165	316,230
Simpson Memorial Center - 110	156,300	0.5%	1,478	-	0.0%	-	-	0.0%	-	1,478
Fire Prevention & Weed Abatement - 110	143,200	0.4%	1,354	-	0.0%	-	-	0.0%	-	1,354
Community Development										
Building Division - 120	929,800	2.9%	8,791	8	2.4%	7,364	9	3.8%	11,775	27,930
Code Enforcement Division - 120	547,700	1.7%	5,178	14	4.2%	12,888	7	3.0%	9,159	27,225
Engineering Division - 120	307,300	0.9%	2,905	13	3.9%	11,967	6	2.6%	7,850	22,723
Planning Division - 120	834,800	2.6%	7,893	3	0.9%	2,762	7	3.0%	9,159	19,813
Capital Engineering Department - 120	229,600	0.7%	2,171	-	0.0%	-	-	0.0%	-	2,171
Community Investment - 120	429,400	1.3%	4,060	-	0.0%	-	-	0.0%	-	4,060
Public Safety/Towing										
Police Department - 130	52,600	0.2%	497	-	0.0%	-	-	0.0%	-	497
Air Pollution Reduction										
Aqmd Administration - 224	-	0.0%	-	-	0.0%	-	-	0.0%	-	-
Post Prop-218 Lighting Fund										
Post Prop-218 Lighting Fund - 227	234,300	0.7%	2,215	-	0.0%	-	-	0.0%	-	2,215
Sewer & Storm Drain										
Sewer Maintenance - 254	521,700	1.6%	4,932	18	5.4%	16,570	4	1.7%	5,233	26,736
Storm Drain Maintenance - 254	615,100	1.9%	5,815	21	6.3%	19,332	5	2.1%	6,542	31,689
Flood Control										
Storm Drain Maintenance - 326	6,200	0.0%	59	-	0.0%	-	-	0.0%	-	59
Bridges/Streets/Traffic Facilities										
Traffic And Transportation - 329	4,900	0.0%	46	-	0.0%	-	-	0.0%	-	46
Law Enforcement Facilities										
Police Department - 331	5,700	0.0%	54	-	0.0%	-	-	0.0%	-	54
Fire Facilities										
Fire Facilities - 332	8,900	0.0%	84	-	0.0%	-	-	0.0%	-	84
Park Development										
Park Development - 361	15,100	0.0%	143	-	0.0%	-	-	0.0%	-	143
Library Facilities										
Library Services - 363	158,500	0.5%	1,499	-	0.0%	-	-	0.0%	-	1,499
Nsp Grant										
Community Investment - 247	87,600	0.3%	828	-	0.0%	-	-	0.0%	-	828
Valley Wide Dvl Park										
Park Development - 362	2,900	0.0%	27	-	0.0%	-	-	0.0%	-	27
Redevelopment Obligation Retirement Fund										
Redevelopment Retirement Obligation Fund - 496	-	0.0%	-	-	0.0%	-	-	0.0%	-	-
L & LMD										
Parkway Maintenance - 225	1,181,100	3.6%	11,167	-	0.0%	-	-	0.0%	-	11,167
Post Prop-218 Landscape Fund										
Post Prop-218 Landscape Fund - 228	816,000	2.5%	7,715	-	0.0%	-	-	0.0%	-	7,715

Section 5: City Treasurer

The City Treasurer's Department is responsible for managing the City's treasury investment management and reporting in conformity with generally accepted accounting principles and in compliance with state and federal laws.

Allocation Method

Based on the assessment of the duties of General Insurance, it is reasonable to distribute the allocable cost of General Insurance by using the methods described below.

1. All (100%) of the allocable cost is distributed to other departments based on total allocable budget of each department.

City Treasurer Cost Allocation

Table 4 shows a detailed distribution of the allocable cost to other central service departments and operating departments/divisions.

Table 4: City Treasurer Cost Allocation

Bureau / Division	Total Allocable Budget			28,600	Total Allocation	
	Summary	Dist. Base	Dept. %		Allocation	28,600
	54,256,100	100%	28,600	28,600	100%	
Donor						
General Administration Fund						
City Clerk - 100	238,200	0.4%	126	126	0.4%	
City Council - 100	293,000	0.5%	154	154	0.5%	
City Manager - 100	889,300	1.6%	469	469	1.6%	
City Treasurer - 100	28,600	0.1%	15	15	0.1%	
Finance Department - 100	1,098,000	2.0%	579	579	2.0%	
Human Resources - 100	697,700	1.3%	368	368	1.3%	
Recipient						
Gas Tax						
Streets Maintenance - 221	2,174,300	4.0%	1,146	1,146	4.0%	
General						
Animal Regulation - 110	230,000	0.4%	121	121	0.4%	
Fire Department - 110	10,333,000	19.0%	5,447	5,447	19.0%	
Library Services - 110	1,325,600	2.4%	699	699	2.4%	
Parks - 110	722,000	1.3%	381	381	1.3%	
Police Department - 110	15,774,000	29.1%	8,315	8,315	29.1%	
Simpson Memorial Center - 110	290,000	0.5%	153	153	0.5%	
Fire Prevention & Weed Abatement - 110	209,300	0.4%	110	110	0.4%	
Community Development						
Building Division - 120	1,119,400	2.1%	590	590	2.1%	
Code Enforcement Division - 120	868,900	1.6%	458	458	1.6%	
Planning Division - 120	1,512,300	2.8%	797	797	2.8%	
Capital Engineering Department - 120	313,300	0.6%	165	165	0.6%	
Community Investment - 120	385,300	0.7%	203	203	0.7%	
Development Engineering Division - 120	651,900	1.2%	344	344	1.2%	
Public Safety/Towing						
Police Department - 130	52,600	0.1%	28	28	0.1%	
Air Pollution Reduction						
AQMD Administration - 224	7,700	0.0%	4	4	0.0%	
L&Lmd						
Pre Prop-218 Parkway Maintenance - 225	1,441,400	2.7%	760	760	2.7%	
Post Prop-218 Lighting Fund						
Post Prop-218 Lighting Fund - 227	297,000	0.5%	157	157	0.5%	
Public Safety Cfd						
Police Department CFD - 234	443,400	0.8%	234	234	0.8%	
Fire Department CFD - 234	220,000	0.4%	116	116	0.4%	
SEWER & STORM DRAIN						
Sewer Maintenance - 254	818,600	1.5%	432	432	1.5%	
Storm Drain Maintenance - 254	849,600	1.6%	448	448	1.6%	
Flood Control						
Storm Drain Maintenance - 326	500	0.0%	0	0	0.0%	
Bridges/Streets/Traffic Facilities						
Traffic And Transportation - 329	500	0.0%	0	0	0.0%	
Law Enforcement Facilities						
Police Department - 331	500	0.0%	0	0	0.0%	
Fire Facilities						
Fire Facilities - 332	500	0.0%	0	0	0.0%	
Park Development						
Park Development - 361	500	0.0%	0	0	0.0%	
Library Facilities						
Library Services - 363	106,400	0.2%	56	56	0.2%	
Public Water Utility						
Water Administration - 571	8,762,700	16.2%	4,619	4,619	16.2%	
Pw Administration						
Public Works Administration - 686	735,000	1.4%	387	387	1.4%	
Valley Wide Dvl Park						
Park Development - 362	2,900	0.0%	2	2	0.0%	
Redevelopment Obligation Retirement Fund						
Redevelopment Retirement Obligation Fund - 496	-	0.0%	-	-	0.0%	
Post Prop-218 Landscape Fund						
Post Prop-218 Landscape Fund - 228	1,362,200	2.5%	718	718	2.5%	

Section 6: Human Resources

The Human Resources Department is responsible for the staffing, selection, and development of the City's workforce and for management of its benefits, liability, and loss control and disability programs. Human Resources also provides payroll, salary and benefit programs, manages the City's classification plan, and administers its pay-for-performance and training programs.

Allocation Method

Based on the assessment of the duties of Human Resources, it is reasonable to distribute the allocable cost of Human Resources by using the methods described below.

1. Seventy-Five percent (75%) of the allocable cost is distributed to other departments based on the number of employees in each department.
2. Twenty-Five percent (25%) of the allocable cost is distributed to other departments based on the Salaries & Benefits costs of employees for each department

Human Resources Cost Allocation

Table 5 shows a detailed distribution of the allocable cost to other central service departments and operating departments/divisions.

Table 5: Human Resources Cost Allocation

Bureau / Division	Full time Equivalents			523,275	Salary & Benefits			174,425	Total Allocation	
	Summary	Dist. Base	Dept. %		Allocation	Dist. Base	Dept. %		Allocation	697,700
	267	100%	523,275	34,075,800	100%	174,425	697,700	100%		
Donor										
General Administration Fund										
City Clerk - 100	1	0.4%	1,960	146,600	0.4%	750	2,710	0.4%		
City Council - 100	5	1.9%	9,799	116,700	0.3%	597	10,397	1.5%		
City Manager - 100	3	1.1%	5,879	652,700	1.9%	3,341	9,220	1.3%		
City Treasurer - 100	1	0.4%	1,960	11,000	0.0%	56	2,016	0.3%		
Finance Department - 100	13	4.9%	25,478	846,300	2.5%	4,332	29,810	4.3%		
Human Resources - 100	3	1.1%	5,879	281,400	0.8%	1,440	7,320	1.0%		
Recipient										
Gas Tax										
Streets Maintenance - 221	17	6.4%	33,317	1,455,700	4.3%	7,451	40,768	5.8%		
General										
Animal Regulation - 110	-	0.0%	-	-	0.0%	-	-	0.0%		
Fire Department - 110	48	18.0%	94,072	8,086,900	23.7%	41,395	135,467	19.4%		
Library Services - 110	6	2.2%	11,759	676,100	2.0%	3,461	15,220	2.2%		
Parks - 110	3	1.1%	5,879	434,800	1.3%	2,226	8,105	1.2%		
Police Department - 110	91	34.1%	178,345	12,509,900	36.7%	64,035	242,380	34.7%		
Simpson Memorial Center - 110	-	0.0%	-	-	0.0%	-	-	0.0%		
Fire Prevention & Weed Abatement - 110	1	0.4%	1,960	140,100	0.4%	717	2,677	0.4%		
Community Development										
Building Division - 120	7	2.6%	13,719	869,300	2.6%	4,450	18,169	2.6%		
Code Enforcement Division - 120	7	2.6%	13,719	545,800	1.6%	2,794	16,513	2.4%		
Planning Division - 120	7	2.6%	13,719	668,400	2.0%	3,421	17,140	2.5%		
Capital Engineering Department - 120	4	1.5%	7,839	132,600	0.4%	679	8,518	1.2%		
Community Investment - 120	2	0.7%	3,920	282,600	0.8%	1,447	5,366	0.8%		
Development Engineering Division - 120	6	2.2%	11,759	451,900	1.3%	2,313	14,072	2.0%		
Public Safety/Towing										
Police Department - 130	-	0.0%	-	30,000	0.1%	154	154	0.0%		
Air Pollution Reduction										
AQMD Administration - 224	-	0.0%	-	-	0.0%	-	-	0.0%		
L&Lmd										
Pre Prop-218 Parkway Maintenance - 225	5	1.9%	9,799	262,400	0.8%	1,343	11,142	1.6%		
Post Prop-218 Lighting Fund										
Post Prop-218 Lighting Fund - 227	-	0.0%	-	39,500	0.1%	202	202	0.0%		
Public Safety Ctd										
Police Department CFD - 234	-	0.0%	-	437,400	1.3%	2,239	2,239	0.3%		
Fire Department CFD - 234	-	0.0%	-	214,000	0.6%	1,095	1,095	0.2%		
SEWER & STORM DRAIN										
Sewer Maintenance - 254	4	1.5%	7,839	583,000	1.7%	2,984	10,824	1.6%		
Storm Drain Maintenance - 254	4	1.5%	7,839	504,800	1.5%	2,584	10,423	1.5%		
Flood Control										
Storm Drain Maintenance - 326	-	0.0%	-	-	0.0%	-	-	0.0%		
Bridges/Streets/Traffic Facilities										
Traffic And Transportation - 329	-	0.0%	-	-	0.0%	-	-	0.0%		
Law Enforcement Facilities										
Police Department - 331	-	0.0%	-	-	0.0%	-	-	0.0%		
Fire Facilities										
Fire Facilities - 332	-	0.0%	-	-	0.0%	-	-	0.0%		
Park Development										
Park Development - 361	-	0.0%	-	-	0.0%	-	-	0.0%		
Library Facilities										
Library Services - 363	-	0.0%	-	-	0.0%	-	-	0.0%		
Public Water Utility										
Water Administration - 571	18	6.7%	35,277	2,582,600	7.6%	13,220	48,497	7.0%		
Pw Administration										
Public Works Administration - 686	5	1.9%	9,799	516,000	1.5%	2,641	12,440	1.8%		
Valley Wide D/I Park										
Park Development - 362	-	0.0%	-	-	0.0%	-	-	0.0%		
Redevelopment Obligation Retirement Fund										
Redevelopment Retirement Obligation Fund - 496	-	0.0%	-	-	0.0%	-	-	0.0%		
Post Prop-218 Landscape Fund										
Post Prop-218 Landscape Fund - 228	6	2.2%	11,759	597,300	1.8%	3,057	14,816	2.1%		

Table E2: Step-One Cost Allocation

Summary	First Allocation						Total First Allocation
	Finance Department - 100	City Manager - 100	City Council - 100	City Clerk - 100	City Treasurer - 100	Human Resources - 100	\$
	2,951,800	2,951,800	2,951,800	2,951,800	2,951,800	2,951,800	2,951,800
Amount to Allocate	1,098,000	889,300	-	238,200	28,600	697,700	\$ 2,951,800
Allocated Amount	1,098,000	889,300	-	238,200	28,600	697,700	\$ 2,951,800
General Administration Fund							
Donor							
Finance Department - 100	32,877	37,211	-	9,152	579	29,810	109,629
City Manager - 100	15,588	22,172	-	7,570	469	9,220	55,020
City Council - 100	10,392	11,347	-	2,329	154	10,397	34,618
City Clerk - 100	4,670	6,606	-	2,208	126	2,710	16,320
City Treasurer - 100	1,566	11,054	-	3,995	15	2,016	18,647
Human Resources - 100	14,486	22,524	-	7,711	368	7,320	52,409
Recipient							
Gas Tax	-	-	-	-	-	-	-
Streets Maintenance - 221	63,389	40,541	-	8,705	1,146	40,768	154,550
General							
Animal Regulation - 110	2,327	1,257	-	505	121	-	4,210
Fire Department - 110	182,138	125,128	-	28,862	5,447	135,467	477,041
Library Services - 110	30,225	23,692	-	6,842	699	15,220	76,678
Parks - 110	18,771	17,063	-	5,517	381	8,105	49,838
Police Department - 110	294,994	203,994	-	41,368	8,315	242,380	791,050
Simpson Memorial Center - 110	2,934	1,584	-	637	153	-	5,308
Fire Prevention & Weed Abatement - 110	5,008	14,838	-	5,516	110	2,677	28,149
Community Development							
Building Division - 120	23,961	27,870	-	8,075	590	18,169	78,665
Code Enforcement Division - 120	24,767	26,502	-	7,525	458	16,513	75,765
Planning Division - 120	26,079	44,000	-	14,556	797	17,140	102,572
Capital Engineering Department - 120	18,529	22,932	-	7,429	165	8,518	57,574
Community Investment - 120	8,232	4,326	-	846	203	5,366	18,972
Development Engineering Division - 120	19,081	27,002	-	8,173	344	14,072	68,672
Public Safety/Towing							
Police Department - 130	5,299	287	-	115	28	154	5,883
Air Pollution Reduction							
AQMD Administration - 224	78	42	-	17	4	-	141
L&Lmd							
Pre Prop-218 Parkway Maintenance - 225	38,345	26,011	-	8,220	760	11,142	84,478
Post Prop-218 Lighting Fund							
Post Prop-218 Lighting Fund - 227	7,039	14,207	-	5,708	157	202	27,313
Public Safety Cfd							
Police Department CFD - 234	4,487	2,423	-	973	234	2,239	10,355
Fire Department CFD - 234	2,226	1,202	-	483	116	1,095	5,122
SEWER & STORM DRAIN							
Sewer Maintenance - 254	18,900	15,206	-	4,325	432	10,824	49,686
Storm Drain Maintenance - 254	19,214	15,375	-	4,393	448	10,423	49,853
Flood Control							
Storm Drain Maintenance - 326	5	3	-	1	0	-	9
Bridges/Streets/Traffic Facilities							
Traffic And Transportation - 329	5	3	-	1	0	-	9
Law Enforcement Facilities							
Police Department - 331	5	3	-	1	0	-	9
Fire Facilities							
Fire Facilities - 332	5	3	-	1	0	-	9
Park Development							
Park Development - 361	5	3	-	1	0	-	9
Library Facilities							
Library Services - 363	1,077	581	-	234	56	-	1,948
Public Water Utility							
Water Administration - 571	156,011	86,038	-	26,539	4,619	48,497	321,703
Pw Administration							
Public Works Administration - 686	17,049	9,567	-	1,613	387	12,440	41,057
Valley Wide Dwl Park							
Park Development - 362	29	16	-	6	2	-	53
Redevelopment Obligation Retirement Fund							
Redevelopment Retirement Obligation Fund - 496	-	-	-	-	-	-	-
Post Prop-218 Landscape Fund							
Post Prop-218 Landscape Fund - 228	28,207	26,688	-	8,046	718	14,816	78,476

Second Step and Close Out

As part of the first step, costs of central services were allocated to all departments, including central services based on the most fair and equitable distributions factor(s) selected for each respective central service department or fund. As a result, each department and fund identified as Central Services within the CAP were allocated costs attributable to their demand on central services. Therefore, the costs that remain within each central service after the application of Step One are the indirect costs attributable to each central service. The next two steps described below takes the allocable indirect costs and apportion them amongst all departments and then close out each central service department or fund in order to shift all allocable costs to the City's operating departments.

Before we close out each central service, we first take the indirect costs charged to each central service from Step One and apportion these costs based on the same distribution factor(s) used in Step One for each central service. Doing so results in a reduced amount of indirect costs that will be allocated to the operating departments and minimizes the significance of which central service is closed out first. Table E3 provides a summary of the indirect cost allocation.

The reduced amount of remaining indirect costs charged to each central service after Step Two must now be apportioned to all departments except for the central service whose indirect costs are being allocated. Essentially, the allocation of indirect costs for the first central service to be closed out is over all departments less itself as all indirect costs have been shifted. The distribution basis utilized in the final "close-out" step is equal to the percentage of total costs allocated to each department/division from the previous steps. As each central service is closed, the remaining indirect costs are apportioned to all departments less all previously closed central services. Through this process, all allocable costs are shifted to the operating departments/divisions.

An additional \$31,613 was excluded during this process from the allocable cost total of \$2,951,800 (Excluded are the cost allocated to City Council of \$29,254 in the second step and \$2,359 in the third step to ensure OMB-87 compliance). Table E4 provides a summary of the final close out.

Table E3: Step-Two Indirect Cost Allocation

Summary	Second Allocation						TOTAL
	Finance Department - 100	City Manager - 100	City Council - 100	City Clerk - 100	City Treasurer - 100	Human Resources - 100	\$ 252,024
	Amount to Allocate	109,629	55,020	34,618	16,320	18,647	52,409
Allocated Amount	109,629	55,020	-	16,320	18,647	52,409	286,642
General Administration Fund							
Donor							
Finance Department - 100	3,283	2,302	-	627	377	2,239	8,828
City Manager - 100	1,556	1,372	-	519	306	693	4,445
City Council - 100	1,038	702	-	160	101	781	2,781
City Clerk - 100	466	409	-	151	82	204	1,312
City Treasurer - 100	156	684	-	274	10	151	1,275
Human Resources - 100	1,446	1,394	-	528	240	550	4,158
Recipient							
Gas Tax							
Streets Maintenance - 221	6,329	2,508	-	596	747	3,062	13,243
General							
Animal Regulation - 110	232	78	-	35	79	-	424
Fire Department - 110	18,185	7,741	-	1,977	3,551	10,176	41,631
Library Services - 110	3,018	1,466	-	469	456	1,143	6,551
Parks - 110	1,874	1,056	-	378	248	609	4,165
Police Department - 110	29,453	12,621	-	2,834	5,421	18,207	68,536
Simpson Memorial Center - 110	293	98	-	44	100	-	534
Fire Prevention & Weed Abatement - 110	500	918	-	378	72	201	2,069
Community Development							
Building Division - 120	2,392	1,724	-	553	385	1,365	6,419
Code Enforcement Division - 120	2,473	1,640	-	516	299	1,240	6,167
Planning Division - 120	2,604	2,722	-	997	520	1,288	8,131
Capital Engineering Department - 120	1,850	1,419	-	509	108	640	4,525
Community Investment - 120	822	268	-	58	132	403	1,683
Development Engineering Division - 120	1,905	1,671	-	560	224	1,057	5,417
Public Safety/Towing							
Police Department - 130	529	18	-	8	18	12	584
Air Pollution Reduction							
AQMD Administration - 224	8	3	-	1	3	-	14
L&Lmd							
Pre Prop-218 Parkway Maintenance - 225	3,829	1,609	-	563	495	837	7,333
Post Prop-218 Lighting Fund							
Post Prop-218 Lighting Fund - 227	703	879	-	391	102	15	2,090
Public Safety Cfd							
Police Department CFD - 234	448	150	-	67	152	168	985
Fire Department CFD - 234	222	74	-	33	76	82	488
SEWER & STORM DRAIN							
Sewer Maintenance - 254	1,887	941	-	296	281	813	4,219
Storm Drain Maintenance - 254	1,918	951	-	301	292	783	4,246
Flood Control							
Storm Drain Maintenance - 326	1	0	-	0	0	-	1
Bridges/Streets/Traffic Facilities							
Traffic And Transportation - 329	1	0	-	0	0	-	1
Law Enforcement Facilities							
Police Department - 331	1	0	-	0	0	-	1
Fire Facilities							
Fire Facilities - 332	1	0	-	0	0	-	1
Park Development							
Park Development - 361	1	0	-	0	0	-	1
Library Facilities							
Library Services - 363	107	36	-	16	37	-	196
Public Water Utility							
Water Administration - 571	15,577	5,323	-	1,818	3,012	3,643	29,373
Pw Administration							
Public Works Administration - 686	1,702	592	-	111	253	934	3,592
Valley Wide Dvl Park							
Park Development - 362	3	1	-	0	1	-	5
Redevelopment Obligation Retirement Fund							
Redevelopment Retirement Obligation Fund - 496	-	-	-	-	-	-	-
Post Prop-218 Landscape Fund							
Post Prop-218 Landscape Fund - 228	2,816	1,651	-	551	468	1,113	6,600

Table E4: Final Step – Close-Out Allocation

Summary	Step-Down Allocation						Step-Down Total
	Finance Department - 100	City Manager - 100	City Council - 100	City Clerk - 100	City Treasurer - 100	Human Resources - 100	\$ 19,870
Amount to Allocate	8,828	4,574	2,929	1,387	1,375	4,470	23,564
Allocated Amount	8,828	4,574	-	1,387	1,375	4,470	20,634
General Administration Fund							
Donor							
Finance Department - 100							
City Manager - 100	129						
City Council - 100	86	63					
City Clerk - 100	39	36					
City Treasurer - 100	13	61		26			
Human Resources - 100	120	124		49	19		
Recipient							
Gas Tax	-	-	-	-	-	-	-
Streets Maintenance - 221	525	223	-	56	58	286	1,149
General	-	-	-	-	-	-	-
Animal Regulation - 110	19	7	-	3	6	-	36
Fire Department - 110	1,510	690	-	185	275	952	3,610
Library Services - 110	251	131	-	44	35	107	567
Parks - 110	156	94	-	35	19	57	361
Police Department - 110	2,445	1,124	-	264	419	1,703	5,956
Simpson Memorial Center - 110	24	9	-	4	8	-	45
Fire Prevention & Weed Abatement - 110	42	82	-	35	6	19	183
Community Development	-	-	-	-	-	-	-
Building Division - 120	199	154	-	52	30	128	561
Code Enforcement Division - 120	205	146	-	48	23	116	539
Planning Division - 120	216	243	-	93	40	120	712
Capital Engineering Department - 120	154	126	-	47	8	60	396
Community Investment - 120	68	24	-	5	10	38	145
Development Engineering Division - 120	158	149	-	52	17	99	475
Public Safety/Towing	-	-	-	-	-	-	-
Police Department - 130	44	2	-	1	1	1	49
Air Pollution Reduction	-	-	-	-	-	-	-
AQMD Administration - 224	1	0	-	0	0	-	1
L&Lmd	-	-	-	-	-	-	-
Pre Prop-218 Parkway Maintenance - 225	318	143	-	53	38	78	630
Post Prop-218 Lighting Fund	-	-	-	-	-	-	-
Post Prop-218 Lighting Fund - 227	58	78	-	36	8	1	182
Public Safety Cfd	-	-	-	-	-	-	-
Police Department CFD - 234	37	13	-	6	12	16	84
Fire Department CFD - 234	18	7	-	3	6	8	42
SEWER & STORM DRAIN	-	-	-	-	-	-	-
Sewer Maintenance - 254	157	84	-	28	22	76	366
Storm Drain Maintenance - 254	159	85	-	28	23	73	368
Flood Control	-	-	-	-	-	-	-
Storm Drain Maintenance - 326	0	0	-	0	0	-	0
Bridges/Streets/Traffic Facilities	-	-	-	-	-	-	-
Traffic And Transportation - 329	0	0	-	0	0	-	0
Law Enforcement Facilities	-	-	-	-	-	-	-
Police Department - 331	0	0	-	0	0	-	0
Fire Facilities	-	-	-	-	-	-	-
Fire Facilities - 332	0	0	-	0	0	-	0
Park Development	-	-	-	-	-	-	-
Park Development - 361	0	0	-	0	0	-	0
Library Facilities	-	-	-	-	-	-	-
Library Services - 363	9	3	-	1	3	-	16
Public Water Utility	-	-	-	-	-	-	-
Water Administration - 571	1,293	474	-	170	233	341	2,511
Pw Administration	-	-	-	-	-	-	-
Public Works Administration - 686	141	53	-	10	20	87	311
Valley Wide Dvl Park	-	-	-	-	-	-	-
Park Development - 362	0	0	-	0	0	-	0
Redevelopment Obligation Retirement Fund	-	-	-	-	-	-	-
Redevelopment Retirement Obligation Fund - 496	-	-	-	-	-	-	-
Post Prop-218 Landscape Fund	-	-	-	-	-	-	-
Post Prop-218 Landscape Fund - 228	234	147	-	51	36	104	573

Table E5 summarizes the distribution of the total allocable cost of \$2,920,186 to each recipient as well as the final indirect cost percentages for each department.

Table E5: Allocated Costs to Recipient Departments

Allocated Cost Summary - Recipients

	Total Budget	Indirect Allocation	Indirect Rate (%)
Summary	\$ 57,986,400	\$ 2,920,186	5.0%
Recipient			
Gas Tax			
Streets Maintenance - 221	2,368,600	169,200	7.1%
General			
Animal Regulation - 110	230,000	4,695	2.0%
Fire Department - 110	11,027,400	523,477	4.7%
Library Services - 110	1,381,800	83,951	6.1%
Parks - 110	769,900	54,449	7.1%
Police Department - 110	16,568,000	867,373	5.2%
Simpson Memorial Center - 110	290,000	5,920	2.0%
Fire Prevention & Weed Abatement - 110	234,100	30,427	13.0%
Community Development			
Building Division - 120	1,206,100	85,778	7.1%
Code Enforcement Division - 120	924,700	82,575	8.9%
Planning Division - 120	1,597,200	111,593	7.0%
Capital Engineering Department - 120	332,400	62,536	18.8%
Community Investment - 120	542,800	20,845	3.8%
Development Engineering Division - 120	678,800	74,644	11.0%
Public Safety/Towing			
Police Department - 130	136,600	6,523	4.8%
Air Pollution Reduction			
AQMD Administration - 224	7,700	157	2.0%
L&Lmd			
Pre Prop-218 Parkway Maintenance - 225	1,552,800	92,610	6.0%
Post Prop-218 Lighting Fund			
Post Prop-218 Lighting Fund - 227	301,400	29,622	9.8%
Public Safety Cfd			
Police Department CFD - 234	443,400	11,475	2.6%
Fire Department CFD - 234	220,000	5,677	2.6%
SEWER & STORM DRAIN			
Sewer Maintenance - 254	1,514,900	54,366	3.6%
Storm Drain Maintenance - 254	1,045,200	54,566	5.2%
Flood Control			
Storm Drain Maintenance - 326	500	10	2.0%
Bridges/Streets/Traffic Facilities			
Traffic And Transportation - 329	500	10	2.0%
Law Enforcement Facilities			
Police Department - 331	500	10	2.0%
Fire Facilities			
Fire Facilities - 332	500	10	2.0%
Park Development			
Park Development - 361	500	10	2.0%
Library Facilities			
Library Services - 363	161,400	2,172	1.3%
Public Water Utility			
Water Administration - 571	11,211,800	354,589	3.2%
Pw Administration			
Public Works Administration - 686	755,800	45,046	6.0%
Valley Wide Dv Park			
Park Development - 362	2,900	59	2.0%
Redevelopment Obligation Retirement Fund			
Redevelopment Retirement Obligation Fund - 496	1,088,500		