
OMB 2 CFR Part 225 COMPLIANT COST ALLOCATION PLAN

FY 17 Actual Expenditures

City of Hercules, CA

Draft Date: January 23, 2018



201 San Antonio Circle, Ste. 148
Mountain View, CA 94040
650.858.0507

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1. EXECUTIVE SUMMARY

1. BACKGROUND

The Matrix Consulting Group has prepared this Title 2 CFR 225 Compliant Cost Allocation Plan (CAP) for the City of Hercules, 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.

2. METHODOLOGY

The primary objective of a CFR 225 Plan is to determine costs applicable to State and / or Federal grant reimbursements. 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 225.

These principles can be summarized in the following points:

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

In addition, Circular A-87 defines a method for allocating indirect costs called the double-step down allocation method, which utilizes two "steps" or "passes" to fully allocate costs. The double-step down procedure is reflected in this plan, and ensures that the benefit of services between Central Service support departments are recognized first, before final allocations to receivers of services are made. For example:

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

It should be noted that this is a Title 2 CFR 225 Compliant Plan. A CFR 225 Compliant Plan is generally concerned with the use of the resulting cost allocations to develop, submit, and secure approval for claims. For example, CFR 225 Compliant allocations could be used to reimburse indirect costs associated with the administration of State and/or Federal grants. A CFR 225 Compliant plan is far more sensitive in terms of recovering administrative costs within the framework of the specific federal requirements outlined in Title 2 CFR 225.

(1) PROJECT STEPS

The summary steps to accomplish this study included:

- Meet with the City of Hercules' 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

3. SUMMARY

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

- Cost figures are based on Fiscal Year 2016 / 2017 Actual Expenditures,
- The allocation methodology is a Title 2 CFR 225 Compliant,
- The results presented in this plan were derived using a double "step-down" allocation process.

2. READING THE PLAN

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

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

- **Costs to Be Allocated:** This is a summary of the costs being allocated for the identified Central Service department. This worksheet shows the total expenditures for the Central Service department, along with the incoming allocations from all other Central Service departments.
- **Departmental Expense Detail:** This worksheet details the Central Service's direct expenditures, and provides a recap of the incoming expenses, and arrives at a total this department encumbers on each pass of allocations. This worksheet also adds in incoming allocations, and breaks total costs down by function. It also demonstrates how the G&A (General and Administrative) column is reallocated, and also subtotals for each pass of allocations. Here, unallocated functions are dropped from the Plan's calculations.
- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to, and shows the amount of allocations per pass.
- **Allocation Summary:** This worksheet shows the total costs being allocated to receiving departments by function.

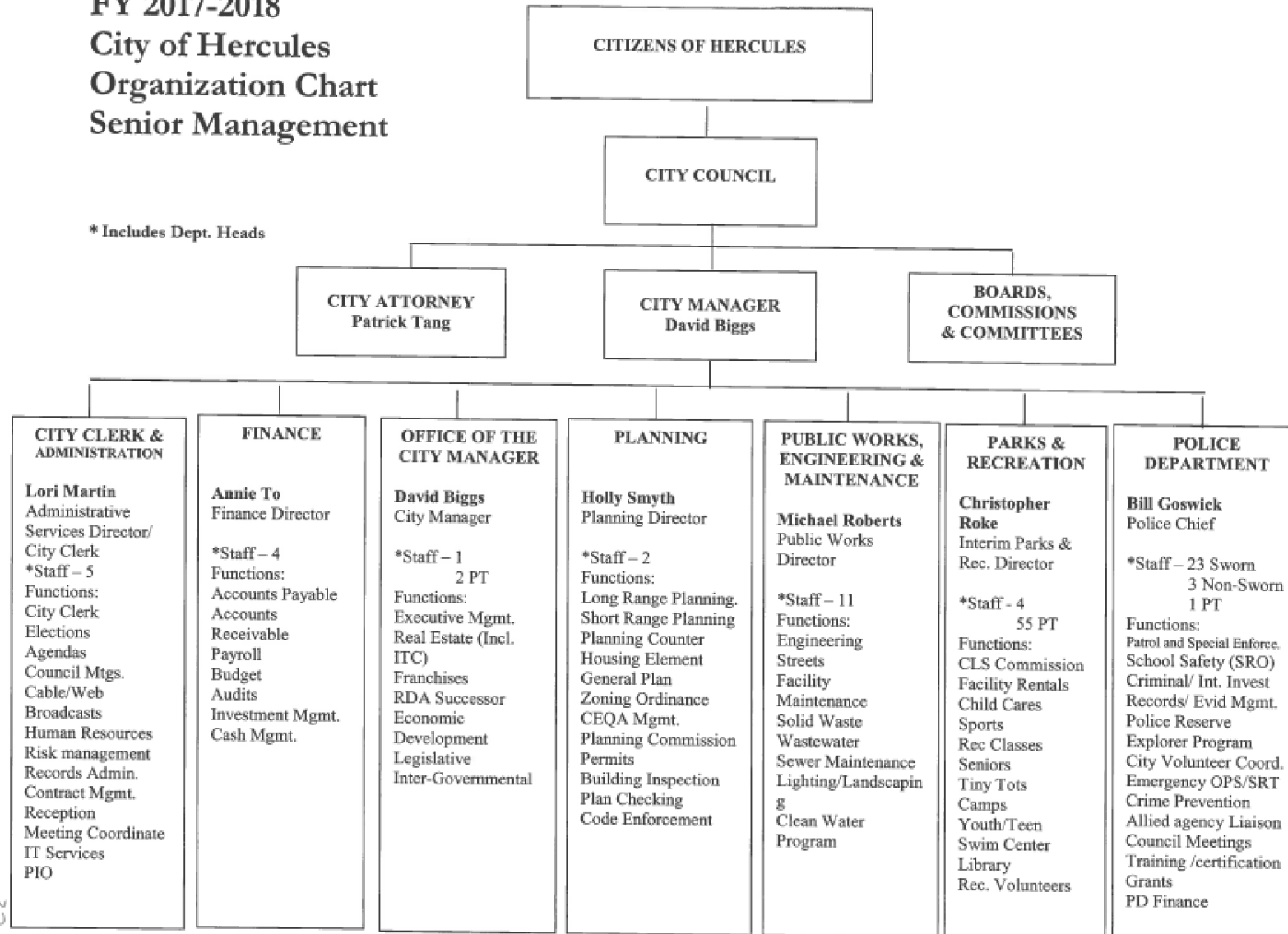
The Summary of Resulting Overhead Allocations and the Summary of Functions and Allocation Bases are the optimal documents for beginning review of the Cost Allocation Plan. The Summary of Resulting Overhead Allocations provides a summary of results and “bottom-line” picture of the analysis. The reviewer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

3. ORGANIZATIONAL CHART

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

**FY 2017-2018
City of Hercules
Organization Chart
Senior Management**

* Includes Dept. Heads



4. SUMMARY OF OVERHEAD ALLOCATIONS

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

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	100-40- City Council	100-00- Non-Departmental - Non-Division	100-51- Public Safety - Police Admin/Insp/Support	100-51- Public Safety - Police Patrol	100-52- Community Development - Business & Regional Planning
100	41	City Manager	\$ 21,183	\$ 0	\$ 43,066	\$ 101,679	\$ 9,991
100	43	Legal Services	\$ 187,390	\$ -	\$ 25,057	\$ -	\$ 43,354
100	44	City Clerk	\$ 143,025	\$ -	\$ 22,336	\$ -	\$ 259,244
100	45	Personnel (HR)	\$ 8,285	\$ -	\$ 14,913	\$ 36,454	\$ 8,285
100	46	Finance	\$ 24,113	\$ 0	\$ 105,949	\$ 106,245	\$ 46,264
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 383,997	\$ 1	\$ 211,321	\$ 244,378	\$ 367,138
Direct Bill Adjustments							
Proposed Costs			\$ 383,997	\$ 1	\$ 211,321	\$ 244,378	\$ 367,138

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	100-52- Community Development Building- Inspection	100-54- Public Works - Streets Facility	100-54- Public Works - Engineering Operations	100-54- Public Works Engineering- Inspections	100-55- Parks & Rec - Library	100-55- Parks & Rec Facility Rentals
100	41	City Manager	\$ 4,257	\$ 1,021	\$ 66	\$ 52	\$ 330	\$ 28,980
100	43	Legal Services	\$ -	\$ 37,644	\$ -	\$ -	\$ 1,543	\$ -
100	44	City Clerk	\$ -	\$ 165,008	\$ 2,408	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ 1,176	\$ 99	\$ -	\$ -	\$ -	\$ 14,714
100	46	Finance	\$ 35,741	\$ 15,741	\$ 5,329	\$ 1,264	\$ 2,048	\$ 85,121
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,845
Total Allocated			\$ 41,174	\$ 219,513	\$ 7,803	\$ 1,315	\$ 3,921	\$ 149,660
Direct Bill Adjustments								
Proposed Costs			\$ 41,174	\$ 219,513	\$ 7,803	\$ 1,315	\$ 3,921	\$ 149,660

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	100-55- Parks & Rec - Lupine Day Camp	100-55- Parks & Rec - Ohlone Day Camp	100-55- Parks & Rec - Ohlone Child Care	100-55- Parks & Rec - Hanna Child Care	100-55- Parks & Rec - Child Care - Lupine Sch	100-55- Parks & Rec - Recreation Classes
100	41	City Manager	\$ 4,078	\$ 432	\$ 12,180	\$ 20,751	\$ 23,405	\$ 1,889
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ 1,276	\$ 116	\$ 4,159	\$ 7,639	\$ 8,804	\$ 452
100	46	Finance	\$ 50,380	\$ 6,871	\$ 38,375	\$ 51,725	\$ 53,598	\$ 47,806
100	55	Parks & Rec Administration	\$ 1,807	\$ 164	\$ 5,897	\$ 10,825	\$ 12,467	\$ 641
Total Allocated			\$ 57,541	\$ 7,583	\$ 60,611	\$ 90,939	\$ 98,274	\$ 50,788
Direct Bill Adjustments								
Proposed Costs			\$ 57,541	\$ 7,583	\$ 60,611	\$ 90,939	\$ 98,274	\$ 50,788

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	100-55- Parks & Rec - Senior Citizens	100-55- Parks & Rec - Tiny Tots	100-55- Parks & Rec - Swim Center	100-55- Parks & Rec - Sports Program	100-55- Parks & Rec - Teen Program	100-55- Parks & Rec - Comm Ctr- Concession Stand
100	41	City Manager	\$ 3,969	\$ 8,746	\$ 37,151	\$ 9,420	\$ 285	\$ 0
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ 1,276	\$ 2,888	\$ 16,459	\$ 4,280	\$ 93	\$ -
100	46	Finance	\$ 23,712	\$ 46,607	\$ 182,741	\$ 71,985	\$ 5,225	\$ 2,030
100	55	Parks & Rec Administration	\$ 1,807	\$ 4,090	\$ 23,308	\$ 6,061	\$ 131	\$ -
Total Allocated			\$ 30,764	\$ 62,331	\$ 259,660	\$ 91,746	\$ 5,734	\$ 2,030
Direct Bill Adjustments								
Proposed Costs			\$ 30,764	\$ 62,331	\$ 259,660	\$ 91,746	\$ 5,734	\$ 2,030

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	100-55- Parks & Rec - Youth/Teen Resource Ctr	100-99- Transfers - Transfers Out	201-99- AB 3229 Cops Program - Transfers - Transfers Out	220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	220-54- Citywide L&L Dist 83- 3 - Public Works - Zone 1	220-54- Citywide L&L Dist 83- 4 - Public Works - Zone 2
100	41	City Manager	\$ 7,126	\$ 218	\$ 437	\$ 12,725	\$ 797	\$ 845
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ 2,767	\$ -	\$ -	\$ 6,670	\$ 311	\$ 311
100	46	Finance	\$ 46,603	\$ 192	\$ 281	\$ 33,349	\$ 7,853	\$ 7,357
100	55	Parks & Rec Administration	\$ 3,926	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 60,422	\$ 411	\$ 718	\$ 52,743	\$ 8,961	\$ 8,512
Direct Bill Adjustments								
Proposed Costs			\$ 60,422	\$ 411	\$ 718	\$ 52,743	\$ 8,961	\$ 8,512

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	220-54- Citywide L&L Dist 83- 5 - Public Works - Zone 3 & 4	220-54- Citywide L&L Dist 83- 6 - Public Works - Zone 5A	220-54- Citywide L&L Dist 83- 7 - Public Works - Zone 5B	220-54- Citywide L&L Dist 83- 8 - Public Works - Zone 5C	220-54- Citywide L&L Dist 83- 9 - Public Works - Zone 6	220-54- Citywide L&L Dist 83- 10 - Public Works - Zone 7
100	41	City Manager	\$ 896	\$ 425	\$ 328	\$ 387.60	\$ 823	\$ 771
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ 352	\$ 124	\$ 124	\$ 124.28	\$ 352	\$ 290
100	46	Finance	\$ 7,298	\$ 6,203	\$ 7,189	\$ 7,120	\$ 7,299	\$ 7,834
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 8,546	\$ 6,753	\$ 7,642	\$ 7,632	\$ 8,474	\$ 8,895
Direct Bill Adjustments								
Proposed Costs			\$ 8,546	\$ 6,753	\$ 7,642	\$ 7,632	\$ 8,474	\$ 8,895

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	220-54- Citywide L&L Dist 83- 11 - Public Works - Zone 8	220-54- Citywide L&L Dist 83- 12 - Public Works - Zone 9	221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	222-54- Hercules Village L&L Dist - Public Works - Zone 10-City Wide	222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways
100	41	City Manager	\$ 1,089	\$ 958	\$ 4,547	\$ 13	\$ 1,505
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ 290	\$ 331	\$ 1,574	\$ -	\$ 563
100	46	Finance	\$ 9,263	\$ 8,529	\$ 16,349	\$ 853	\$ 8,991
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 10,643	\$ 9,819	\$ 22,470	\$ 866	\$ 11,059
Direct Bill Adjustments							
Proposed Costs			\$ 10,643	\$ 9,819	\$ 22,470	\$ 866	\$ 11,059

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	223-54- Baywood Assess 04-1 L&L - Public Works - Zone 10-City Wide	223-54- Baywood Assess 04-1 L&L - Public Works - 2004- 1 Baywood	224-54- Bayside Assess Dist L&L - Public Works - Zone 10-City Wide	224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	231-54- Stormwater Assessmen t - Public Works - Stormwater
100	41	City Manager	\$ 1	\$ 2,127	\$ 4	\$ 1,114	\$ 5,907
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ 928	\$ -	\$ 464	\$ 2,419
100	46	Finance	\$ 728	\$ 8,000	\$ 3,323	\$ 6,156	\$ 15,573
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 729	\$ 11,056	\$ 3,328	\$ 7,734	\$ 23,899
Direct Bill Adjustments							
Proposed Costs			\$ 729	\$ 11,056	\$ 3,328	\$ 7,734	\$ 23,899

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	241-00- Dif- Gen Public Facilities - Non- Departmental Non-Division	241-41- Dif- Gen Public Facilities - City Manager City Manager	242-59- Community Development FND Capital Projects - P&R Facilities Equipment	243-41- Development Fee Fund - City Manager City Manager	246-30- Dif- Fire Facilities - Other - Administration
100	41	City Manager	\$ -	\$ 433	\$ 168	\$ 476	\$ 303
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ 116	\$ -	\$ 116	\$ -
100	46	Finance	\$ 1,090	\$ 3,013	\$ 208	\$ 3,180	\$ 339
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 1,090	\$ 3,562	\$ 376	\$ 3,772	\$ 641
Direct Bill Adjustments							
Proposed Costs			\$ 1,090	\$ 3,562	\$ 376	\$ 3,772	\$ 641

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	246-52- Dif- Fire Facilities - Community Development - Building- Inspection	247-30- Dif- Park & Rec - Other - Administration	261-00- Dif- Traffic Facilities - Non- Departmental - Non-Division	261-30- Dif- Traffic Facilities - Other - Administration	262-54- State Gas Tax Fund - Public Works - Streets Facility
100	41	City Manager	\$ -	\$ 924	\$ -	\$ -	\$ 9,112
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ -	\$ -	\$ -	\$ 2,535
100	46	Finance	\$ 46	\$ 1,107	\$ 240	\$ 23	\$ 23,626
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 46	\$ 2,031	\$ 240	\$ 23	\$ 35,273
Direct Bill Adjustments							
Proposed Costs			\$ 46	\$ 2,031	\$ 240	\$ 23	\$ 35,273

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	262-59- State Gas Tax Fund - Capital Projects - Traffic Facilities	262-99- State Gas Tax Fund - Transfers - Transfers Out	263-54- Measure "C" Street Fund - Public Works - Streets Facility	263-99- Measure "C" Street Fund - Transfers - Transfers Out	264-52- STMP Traffic Impact Fund - Community Development - Building-Inspection
100	41	City Manager	\$ 776	\$ -	\$ 6,803	\$ -	\$ 937
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ -	\$ 2,320	\$ -	\$ -
100	46	Finance	\$ 2,050	\$ 609	\$ 13,744	\$ 222	\$ 951
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 2,827	\$ 609	\$ 22,867	\$ 222	\$ 1,887
Direct Bill Adjustments							
Proposed Costs			\$ 2,827	\$ 609	\$ 22,867	\$ 222	\$ 1,887

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	291-55- AB 939 - JPA Fund - Parks & Rec - Administration	295-99- Grant Fund - Transfers - Transfers Out	310-59- City Capital Proj- Multi - Capital Projects - Traffic Facilities	340-59- Grant Fund / Stip / Rip - Capital Projects - Traffic Facilities	341-59- Grant Fund / Stip / TE - Capital Projects - Traffic Facilities
100	41	City Manager	\$ 26	\$ 7,582	\$ -	\$ 13,143	\$ 2,152
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ -	\$ -	\$ -	\$ -
100	46	Finance	\$ 86	\$ 5,144	\$ 23	\$ 9,453	\$ 1,524
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 112	\$ 12,726	\$ 23	\$ 22,596	\$ 3,677
Direct Bill Adjustments							
Proposed Costs			\$ 112	\$ 12,726	\$ 23	\$ 22,596	\$ 3,677

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	342-59- Grant Fund / TIGR II Capital Projects - Traffic Facilities	343-59- ABAG / EBRP - Capital Projects - Traffic Facilities	344-59- Measure AA/EBRP - Capital Projects - Traffic Facilities	345-59- Measure WW/EBRP - Capital Projects - Traffic Facilities	346-59- CCTA Meas J Exp Plan - Capital Projects - Traffic Facilities
100	41	City Manager	\$ 363	\$ -	\$ 167	\$ 721	\$ 6,839
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ -	\$ -	\$ -	\$ -
100	46	Finance	\$ 375	\$ 23	\$ 612	\$ 1,099	\$ 7,595
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 738	\$ 23	\$ 779	\$ 1,820	\$ 14,434
Direct Bill Adjustments							
Proposed Costs			\$ 738	\$ 23	\$ 779	\$ 1,820	\$ 14,434

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	347-59- CCTA TLC Grant - Capital Projects - Traffic Facilities	348-59- CCTA PBTF - Capital Projects - Traffic Facilities	349-59- SAFETEA LU - Capital Projects - Traffic Facilities	350-59- STMP- SUB Reg Trans Proj - Capital Projects - Traffic Facilities	351-59- Grant Fund / OBAG - New - Non- Departmental - Non-Division
100	41	City Manager	\$ 893	\$ 1,040	\$ 4	\$ 3,319	\$ 3,068
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ -	\$ -	\$ -	\$ -
100	46	Finance	\$ 1,442	\$ 1,239	\$ 600	\$ 2,844	\$ 1,938
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 2,336	\$ 2,279	\$ 604	\$ 6,163	\$ 5,006
Direct Bill Adjustments							
Proposed Costs			\$ 2,336	\$ 2,279	\$ 604	\$ 6,163	\$ 5,006

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	352-59- Grant Fund / TCRP - New - Non-Departmental - Non-Division	381-30- Assmt. Dist 01-1 Debt SVC - Other Debt Service	382-30- Assmt. Dist 05-01 Debt SVC - Other Debt Service	383-30- Suntrust Lease - Other - Debt Service	420-30- Sewer Enterprise Fund - Other Debt Service	420-49- Sewer Enterprise Fund - Asset Capitalization - Asset Capitalization
100	41	City Manager	\$ 2,979	\$ 3,856	\$ 1,840	\$ 896	\$ 2,112	\$ 38,672
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	46	Finance	\$ 1,872	\$ 2,930	\$ 1,228	\$ 622	\$ 1,407	\$ 23,948
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 4,851	\$ 6,787	\$ 3,068	\$ 1,518	\$ 3,519	\$ 62,620
Direct Bill Adjustments								
Proposed Costs			\$ 4,851	\$ 6,787	\$ 3,068	\$ 1,518	\$ 3,519	\$ 62,620

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	420-59- Sewer Enterprise Fund - Capital Projects - Capital Projects-Other	420-99- Sewer Enterprise Fund - Transfers - Transfers Out	450-0- Vehicle Replacement Fund	460-0- Equipment Replacement Fund
100	41	City Manager	\$ 24,294	\$ 44,681	\$ 1,071	\$ 2,629	\$ 11,465
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ 4,803
100	45	Personnel (HR)	\$ 9,694	\$ -	\$ -	\$ -	\$ 3,430
100	46	Finance	\$ 50,115	\$ 29,533	\$ 672	\$ 3,605	\$ 27,409
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 84,103	\$ 74,214	\$ 1,743	\$ 6,234	\$ 47,107
Direct Bill Adjustments							
Proposed Costs			\$ 84,103	\$ 74,214	\$ 1,743	\$ 6,234	\$ 47,107

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	470-54- Facility Maintenance Fund	511-00- GASB 45 OPEB Liability - Non- Departmental -	511-30- GASB 45 OPEB Liability - Other - Administration	511-40- GASB 45 OPEB Liability - City Council - City Council	511-41- GASB 45 OPEB Liability - City Manager - Business Development
100	41	City Manager	\$ 6,290	\$ 218	\$ 60	\$ -	\$ -
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ 2,204	\$ -	\$ 3,314	\$ 1,657	\$ 1,707
100	46	Finance	\$ 58,928	\$ 1,167	\$ 6,869	\$ 3,214	\$ 3,310
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 67,421	\$ 1,386	\$ 10,242	\$ 4,871	\$ 5,017
Direct Bill Adjustments							
Proposed Costs			\$ 67,421	\$ 1,386	\$ 10,242	\$ 4,871	\$ 5,017

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	511-44- GASB 45 OPEB Liability - City Clerk - Management Services	511-45- GASB 45 OPEB Liability - Personal - Recruitment	511-51- GASB 45 OPEB Liability - Public Safety - Police Admin/Insp/Support	511-51- GASB 45 OPEB Liability - Public Safety - Police Patrol	511-52- GASB 45 OPEB Liability - Community Development - Business & Regional Planning
100	41	City Manager	\$ 9	\$ 0	\$ 48	\$ 108	\$ -
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ 3,314	\$ -	\$ 8,285	\$ 8,285	\$ 829
100	46	Finance	\$ 6,608	\$ 23	\$ 16,365	\$ 16,942	\$ 3,214
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 9,932	\$ 23	\$ 24,698	\$ 25,335	\$ 4,042
Direct Bill Adjustments							
Proposed Costs			\$ 9,932	\$ 23	\$ 24,698	\$ 25,335	\$ 4,042

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	511-55- GASB 45 OPEB Liability - Parks & Rec - Child Care - Lupine Sch	730-99- Hercules Golf Club - Transfers - Transfers Out	940-00- Gen- Fixed Assets Acct GRP - Non- Departmental - Non-Division	960-00- RDA- Fixed Assets Acct GRP - Non- Departmental - Non-Division
100	41	City Manager	\$ 7	\$ 7	\$ 44	\$ 11,594	\$ 1,355
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ 1,160	\$ 1,160	\$ -	\$ -	\$ -
100	46	Finance	\$ 3,367	\$ 3,367	\$ 27	\$ 7,152	\$ 836
100	55	Parks & Rec Administration	\$ 1,643	\$ 1,643	\$ -	\$ -	\$ -
Total Allocated			\$ 6,176	\$ 6,176	\$ 71	\$ 18,746	\$ 2,191
Direct Bill Adjustments							
Proposed Costs			\$ 6,176	\$ 6,176	\$ 71	\$ 18,746	\$ 2,191

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	601-30- RDA- Operating Fund Other - Administration	601-41- RDA- Operating Fund - City Manager Business Development	614-30- Owner Participation Agmts - Other Debt Service	615-00- RDA Tax Alloc Series 2005 - Non- Departmental - Non-Division	615-30- RDA Tax Alloc Series 2005 - Other - Debt Service
100	41	City Manager	\$ 123	\$ 3	\$ 8,784	\$ 42	\$ 8,453
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ 6,055	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ -	\$ -	\$ -	\$ -
100	46	Finance	\$ 58,128	\$ 16,057	\$ 5,593	\$ 128,150	\$ 9,673
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 64,306	\$ 16,060	\$ 14,377	\$ 128,192	\$ 18,126
Direct Bill Adjustments							
Proposed Costs			\$ 64,306	\$ 16,060	\$ 14,377	\$ 128,192	\$ 18,126

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	615-99- RDA Tax Alloc Series 2005 Transfers - Transfers Out	617-30- RDA Tax Alloc 2007 A - Other - Debt Service	618-30- RDA Tax Alloc 2007 B - Other - Debt Service	619-30- 2007 RDA TAB Series A - Other - Debt Service	619-99- 2007 RDA TAB Series A - Transfers - Transfers Out	620-99- Retirement Obligation Fund - Transfers - Transfers Out
100	41	City Manager	\$ 11,452	\$ 1,387	\$ 440	\$ 10,328	\$ 8,216	\$ 47,493
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	46	Finance	\$ 10,373	\$ 5,267	\$ 4,683	\$ 15,336	\$ 8,377	\$ 52,458
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 21,826	\$ 6,654	\$ 5,123	\$ 25,664	\$ 16,592	\$ 99,951
Direct Bill Adjustments								
Proposed Costs			\$ 21,826	\$ 6,654	\$ 5,123	\$ 25,664	\$ 16,592	\$ 99,951

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	630-59- RDA - Capital Project Fund - Capital Projects - Capital Projects- Other	630-99- RDA - Capital Project Fund - Transfers - Transfers Out	631-59- RDA Capital Projects Mult - Capital Projects - Traffic Facilities	640-60- Housing Set-Aside Operate - Affordable Housing Program - Affordable Housing Program
100	41	City Manager	\$ 36,109	\$ 12,752	\$ -	\$ 214
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ -	\$ -	\$ -
100	46	Finance	\$ 34,407	\$ 13,381	\$ 26,469	\$ 10,058
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 70,516	\$ 26,133	\$ 26,469	\$ 10,272
Direct Bill Adjustments						
Proposed Costs			\$ 70,516	\$ 26,133	\$ 26,469	\$ 10,272

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	640-99- Housing Set-Aside Operate - Transfers - Transfers Out	672-30- 2003B Debt Service PFA - Other - Debt Service	673-30- 2009 Debt Service PFA - Other - Debt Service
100	41	City Manager	\$ 946	\$ 2,480	\$ 3,485
100	43	Legal Services	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ -	\$ -
100	46	Finance	\$ 2,884	\$ 1,623	\$ 2,325
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -
Total Allocated			\$ 3,831	\$ 4,103	\$ 5,810
Direct Bill Adjustments					
Proposed Costs			\$ 3,831	\$ 4,103	\$ 5,810

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	Subtotal	Direct Billed	Unallocated	Total
100	41	City Manager	\$ 742,167	\$ -	\$ -	\$ 742,167
100	43	Legal Services	\$ 294,988	\$ -	\$ -	\$ 294,988
100	44	City Clerk	\$ 602,879	\$ -	\$ 226,058	\$ 828,938
100	45	Personnel (HR)	\$ 199,490	\$ -	\$ -	\$ 199,490
100	46	Finance	\$ 1,989,631	\$ -	\$ 71,708	\$ 2,061,340
100	55	Parks & Rec Administration	\$ 95,254	\$ -	\$ -	\$ 95,254
Total Allocated			\$ 3,924,410	\$ -	\$ 297,767	\$ 4,222,177
Direct Bill Adjustments			\$ -			
Proposed Costs			\$ 3,924,410	\$ -	\$ 297,767	\$ 4,222,177

5. SUMMARY OF FUNCTIONS AND ALLOCATION BASES

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

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
100-41- City Manager			
	Administrative Support	Actual Expenditures per Fund / Dept	FY16-17 Expenditure Report
	Managerial Support	FTE per Fund / Dept	FY18 Payroll Master File
100-43- Legal Services			
	Citywide Legal Services	Legal Hours	City Attorney Invoices
100-44- City Clerk			
	Boards & Commission	Equal to all Boards	-
	Cable TV	# of Planning Commission and Council Meetings	-
	Risk Management	Not Allocated	-
	Council Support	# of Agenda Items per Dept	Agenda list of Pending Items
	Records Management	# of Boxes per Dept	Storage Room Inventory
	Contracts	# of Contracts per Dept	Agreement Index
	Elections & Public Records	Not Allocated	-
100-45- Personnel (HR)			
	Employee Support	# of Full and Part-Time Employees per Dept	FY18 Payroll Master File
100-46- Finance			
	Payroll	# of Full and Part-Time Employees per Dept	FY18 Payroll Master File
	AP	# of AP Transactions per Fund / Dept	GL Activity
	Accounting	# of Journal Entries per Fund / Dept	GL Activity
	AR & Cash Receipts	# of Cash Receipts per Fund / Dept	GL Activity
	Budget Prep	Actual Expenditures per Fund / Dept	FY16-17 Expenditure Report
	RDA	# of GL Transactions per RDA & RDA Housing Fund	GL Activity
	Business Licensing	Not Allocated	-
100-55- Parks & Rec Administration			
	Departmental Support	# of Staff per Parks & Rec Divisions	FY18 Payroll Master File

6. CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

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	Expenditures	Cost Adjustments	TOTAL \$
100	41	City Manager	\$ 620,754	\$ -	\$ 620,754
100	43	Legal Services	\$ 398,516	\$ -	\$ 398,516
100	44	City Clerk	\$ 984,711	\$ -	\$ 984,711
100	45	Personnel (HR)	\$ 167,218	\$ -	\$ 167,218
100	46	Finance	\$ 2,033,245	\$ -	\$ 2,033,245
100	55	Parks & Rec Administration	\$ 17,733	\$ -	\$ 17,733
Subtotal			\$ 4,222,177	\$ -	\$ 4,222,177
Disallowed Items (All Departments)					\$ -
TOTAL ALLOCATED EXPENDITURES					\$ 4,222,177

7. GRANTEE DEPARTMENTS (RECEIVERS)

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

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	NAME
100	40	City Council
100	00	Non-Departmental - Non-Division
100	51	Public Safety - Police Admin/Insp/Support
100	51	Public Safety - Police Patrol
100	52	Community Development - Business & Regional Planning
100	52	Community Development - Building-Inspection
100	54	Public Works - Streets Facility
100	54	Public Works - Engineering-Operations
100	54	Public Works - Engineering-Inspections
100	55	Parks & Rec - Library
100	55	Parks & Rec - Facility Rentals
100	55	Parks & Rec - Lupine Day Camp
100	55	Parks & Rec - Ohlone Day Camp
100	55	Parks & Rec - Ohlone Child Care
100	55	Parks & Rec - Hanna Child Care
100	55	Parks & Rec - Child Care - Lupine Sch
100	55	Parks & Rec - Recreation Classes
100	55	Parks & Rec - Senior Citizens
100	55	Parks & Rec - Tiny Tots
100	55	Parks & Rec - Swim Center
100	55	Parks & Rec - Sports Program
100	55	Parks & Rec - Teen Program
100	55	Parks & Rec - Comm Ctr-Concession Stand
100	55	Parks & Rec - Youth/Teen Resource Ctr
100	99	Transfers - Transfers Out
201	99	AB 3229 Cops Program - Transfers - Transfers Out
220	54	Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide
220	54	Citywide L&L Dist 83-3 - Public Works - Zone 1
220	54	Citywide L&L Dist 83-4 - Public Works - Zone 2
220	54	Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4
220	54	Citywide L&L Dist 83-6 - Public Works - Zone 5A
220	54	Citywide L&L Dist 83-7 - Public Works - Zone 5B
220	54	Citywide L&L Dist 83-8 - Public Works - Zone 5C
220	54	Citywide L&L Dist 83-9 - Public Works - Zone 6
220	54	Citywide L&L Dist 83-10 - Public Works - Zone 7
220	54	Citywide L&L Dist 83-11 - Public Works - Zone 8
220	54	Citywide L&L Dist 83-12 - Public Works - Zone 9
220	54	Citywide L&L Dist 83-13 - Public Works - Arterial Roadways

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	NAME
221	54	Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood
222	54	Hercules Village L&L Dist - Public Works - Zone 10-City Wide
222	54	Hercules Village L&L Dist - Public Works - Arterial Roadways
223	54	Baywood Assess 04-1 L&L - Public Works - Zone 10-City Wide
223	54	Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood
224	54	Bayside Assess Dist L&L - Public Works - Zone 10-City Wide
224	54	Bayside Assess Dist L&L - Public Works - Bayside L&L Dist
231	54	Stormwater Assessment - Public Works - Stormwater
241	00	Dif-Gen Public Facilities - Non-Departmental - Non-Division
241	41	Dif-Gen Public Facilities - City Manager - City Manager
241	46	Dif-Gen Public Facilities - Finance - Operations
241	59	Dif-Gen Public Facilities - Capital Projects - Capital Projects-Other
242	59	Community Development FND - Capital Projects - P&R Facilities Equipment
243	41	Development Fee Fund - City Manager - City Manager
243	46	Development Fee Fund - Finance - Operations
243	59	Development Fee Fund - Capital Projects - Traffic Facilities
246	30	Dif-Fire Facilities - Other - Administration
246	52	Dif-Fire Facilities - Community Development - Building-Inspection
247	30	Dif-Park & Rec - Other - Administration
261	00	Dif-Traffic Facilities - Non-Departmental - Non-Division
261	30	Dif-Traffic Facilities - Other - Administration
261	59	Dif-Traffic Facilities - Capital Projects - Capital Projects-Other
262	54	State Gas Tax Fund - Public Works - Streets Facility
262	59	State Gas Tax Fund - Capital Projects - Traffic Facilities
262	99	State Gas Tax Fund - Transfers - Transfers Out
263	54	Measure "C" Street Fund - Public Works - Streets Facility
263	99	Measure "C" Street Fund - Transfers - Transfers Out
264	52	STMP Traffic Impact Fund - Community Development - Building-Inspection
291	55	AB 939 - JPA Fund - Parks & Rec - Administration
295	99	Grant Fund - Transfers - Transfers Out
310	59	City Capital Proj-Multi - Capital Projects - Traffic Facilities
340	59	Grant Fund / Stip / Rip - Capital Projects - Traffic Facilities
341	59	Grant Fund / Stip / TE - Capital Projects - Traffic Facilities
342	59	Grant Fund / TIGR II - Capital Projects - Traffic Facilities
343	59	ABAG / EBRP - Capital Projects - Traffic Facilities
344	59	Measure AA/EBRP - Capital Projects - Traffic Facilities
345	59	Measure WW/EBRP - Capital Projects - Traffic Facilities
346	59	CCTA Meas J Exp Plan - Capital Projects - Traffic Facilities
347	59	CCTA TLC Grant - Capital Projects - Traffic Facilities

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	NAME
348	59	CCTA PBTF - Capital Projects - Traffic Facilities
349	59	SAFETEA LU - Capital Projects - Traffic Facilities
349	99	SAFETEA LU - Transfers - Transfers Out
350	59	STMP-SUB Reg Trans Proj - Capital Projects - Traffic Facilities
351	59	Grant Fund / OBAG - New - Non-Departmental - Non-Division
352	59	Grant Fund / TCRP - New - Non-Departmental - Non-Division
381	30	Assmt. Dist 01-1 Debt SVC - Other - Debt Service
382	30	Assmt. Dist 05-01 Debt SVC - Other - Debt Service
383	30	Suntrust Lease - Other - Debt Service
420	30	Sewer Enterprise Fund - Other - Debt Service
420	49	Sewer Enterprise Fund - Asset Capitalization - Asset Capitalization
420	54	Sewer Enterprise Fund - Public Works - Sanitary Sewers
420	59	Sewer Enterprise Fund - Capital Projects - Capital Projects-Other
420	99	Sewer Enterprise Fund - Transfers - Transfers Out
450	0	Vehicle Replacement Fund
460	0	Equipment Replacement Fund
470	54	Facility Maintenance Fund
511	00	GASB 45 OPEB Liability - Non-Departmental -
511	30	GASB 45 OPEB Liability - Other - Administration
511	40	GASB 45 OPEB Liability - City Council - City Council
511	41	GASB 45 OPEB Liability - City Manager - Business Development
511	44	GASB 45 OPEB Liability - City Clerk - Management Services
511	45	GASB 45 OPEB Liability - Personal - Recruitment
511	51	GASB 45 OPEB Liability - Public Safety - Police Admin/Insp/Support
511	51	GASB 45 OPEB Liability - Public Safety - Police Patrol
511	52	GASB 45 OPEB Liability - Community Development - Business & Regional Planning
511	55	GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care
511	55	GASB 45 OPEB Liability - Parks & Rec - Child Care - Lupine Sch
511	60	GASB 45 OPEB Liability - Affordable Housing Program - Affordable Housing Program
730	99	Hercules Golf Club - Transfers - Transfers Out
940	00	Gen-Fixed Assets Acct GRP - Non-Departmental - Non-Division
960	00	RDA-Fixed Assets Acct GRP - Non-Departmental - Non-Division
601	30	RDA-Operating Fund - Other - Administration
601	41	RDA-Operating Fund - City Manager - Business Development
601	99	RDA-Operating Fund - Transfers - Transfers Out
614	30	Owner Participation Agmts - Other - Debt Service
615	00	RDA Tax Alloc Series 2005 - Non-Departmental - Non-Division
615	30	RDA Tax Alloc Series 2005 - Other - Debt Service
615	99	RDA Tax Alloc Series 2005 - Transfers - Transfers Out

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	NAME
617	30	RDA Tax Alloc 2007 A - Other - Debt Service
618	30	RDA Tax Alloc 2007 B - Other - Debt Service
619	30	2007 RDA TAB Series A - Other - Debt Service
619	99	2007 RDA TAB Series A - Transfers - Transfers Out
620	99	Retirement Obligation Fund - Transfers - Transfers Out
630	30	RDA - Capital Project Fund - Other - Debt Service
630	59	RDA - Capital Project Fund - Capital Projects - Capital Projects-Other
630	99	RDA - Capital Project Fund - Transfers - Transfers Out
631	59	RDA Capital Projects Mult - Capital Projects - Traffic Facilities
640	60	Housing Set-Aside Operate - Affordable Housing Program - Affordable Housing Program
640	99	Housing Set-Aside Operate - Transfers - Transfers Out
672	30	2003B Debt Service PFA - Other - Debt Service
673	30	2009 Debt Service PFA - Other - Debt Service
675	30	2010 Debt Service WWTP - Other - Debt Service
0	0	FIRE
0	0	Other

8. COST ALLOCATION PLAN

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

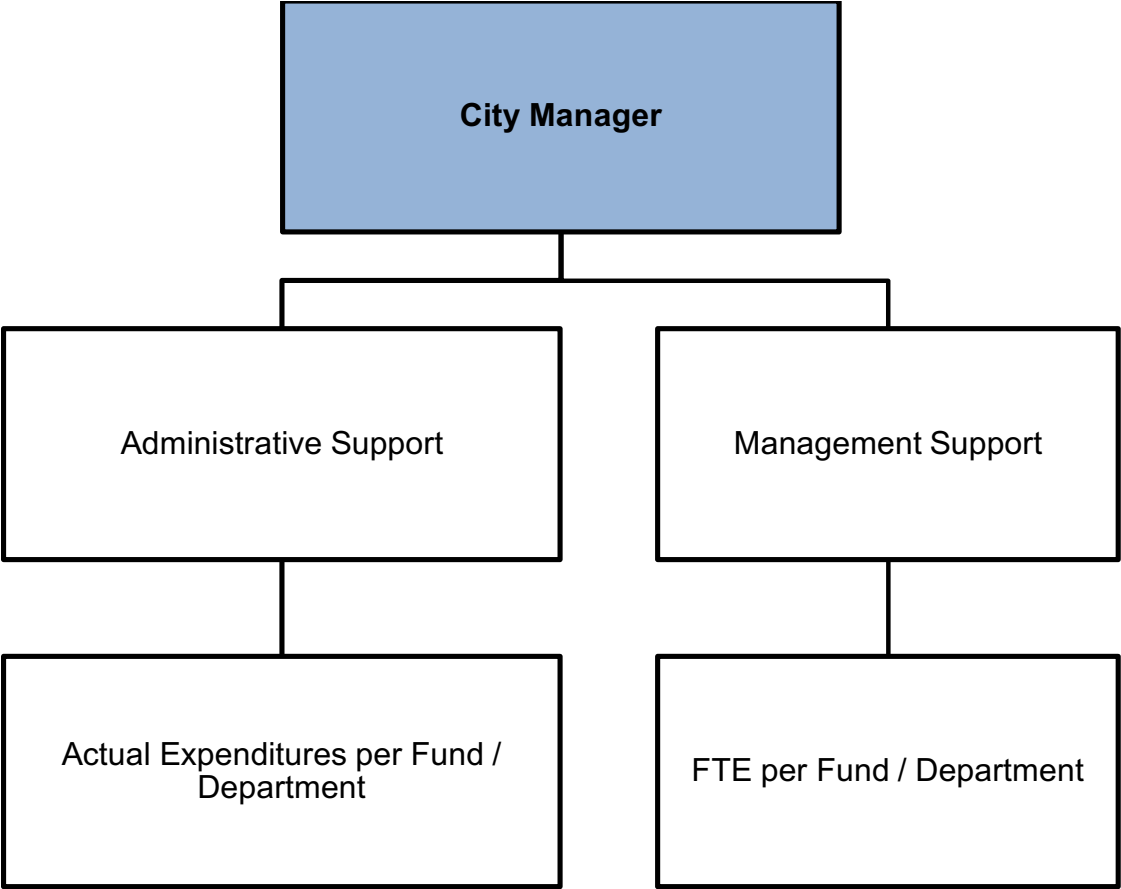
- Departmental narrative;
- Costs to be allocated;
- Departmental expense detail;
- Allocation detail, and
- Allocation summary.

(1) City Manager

The City Manager's office assists in the implementation of adopted policy goals and objectives as directed by City Council. The City Manager is responsible for overseeing all citywide programs by promoting inter-agency collaboration, fostering community partnerships, and serving as the chief advisor to council on policy issues. The City Manager's office also advises City Council on the financial conditions of the City. City Manager costs are allocated to Receiving Departments, as follows:

- **Administrative Support** – represents administrative support and guidance provided to all City departments and divisions. This function is allocated based on FY16-17 actual expenditures per Fund / Department.
- **Management Support** – represents managerial support and guidance provided to all City departments and divisions. This function is allocated based on the number of FTE per Fund / Department.

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



(1.1) City Manager Detail Reports

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

COSTS TO BE ALLOCATED

100-41- City Manager

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 620,754		\$ 620,754
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
100-41- City Manager		\$ 6,663	\$ 6,663
100-43- Legal Services		\$ 89,142	\$ 89,142
100-44- City Clerk		\$ 51,157	\$ 51,157
100-45- Personnel (HR)		\$ 3,561	\$ 3,561
100-46- Finance		\$ 21,665	\$ 21,665
Total Incoming Costs	<u>\$ -</u>	<u>\$ 172,189</u>	<u>\$ 172,189</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 620,754</u>	<u>\$ 172,189</u>	<u>\$ 792,943</u>

DEPARTMENTAL EXPENSE DETAIL

100-41- City Manager

Expense Type	\$	General Admin	Administrative Support	Managerial Support
Personnel				
Salaries & Wages	\$ 175,168	\$ 60,538	\$ 57,315	\$ 57,315
Subtotal Personnel Cost	\$ 175,168	\$ 60,538	\$ 57,315	\$ 57,315
Operating Services & Supplies				
Interfund/Alloc/Transfers	\$ 42,551	\$ 14,706	\$ 13,923	\$ 13,923
Office Expenses	\$ 6,436	\$ 2,224	\$ 2,106	\$ 2,106
Other Expenses	\$ 300,000	\$ 103,680	\$ 98,160	\$ 98,160
Services	\$ 96,599	\$ 33,385	\$ 31,607	\$ 31,607
Subtotal Operating Cost	\$ 445,586	\$ 153,995	\$ 145,796	\$ 145,796
DEPARTMENTAL EXPENDITURES	\$ 620,754	\$ 214,533	\$ 203,111	\$ 203,111
Disallowed Costs				
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -
Cost Adjustments				
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 620,754	\$ 214,533	\$ 203,111	\$ 203,111
First Allocation				
Incoming - All Others	\$ -	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ (214,533)	\$ 107,266	\$ 107,266
Unallocated Costs	\$ -		\$ -	\$ -
Subtotal of First Allocation	\$ 620,754		\$ 310,377	\$ 310,377
Second Allocation				
Incoming - All Others	\$ 172,189	\$ 59,508	\$ 56,340	\$ 56,340
Reallocate Admin Costs	\$ -	\$ (59,508)	\$ 29,754	\$ 29,754
Unallocated Costs	\$ -		\$ -	\$ -
Subtotal of Second Allocation	\$ 172,189		\$ 86,094	\$ 86,094
TOTAL ALLOCATED	\$ 792,943		\$ 396,471	\$ 396,471

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100-41- City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Administrative Support							
100-41- City Manager	620,754	0.683%	\$ 2,120		\$ 2,120		\$ 2,120
100-43- Legal Services	398,516	0.439%	\$ 1,361		\$ 1,361	\$ 380	\$ 1,741
100-44- City Clerk	984,376	1.083%	\$ 3,363		\$ 3,363	\$ 939	\$ 4,302
100-45- Personnel (HR)	167,218	0.184%	\$ 571		\$ 571	\$ 160	\$ 731
100-46- Finance	2,033,245	2.238%	\$ 6,945		\$ 6,945	\$ 1,940	\$ 8,885
100-55- Parks & Rec Administration	17,733	0.020%	\$ 61		\$ 61	\$ 17	\$ 77
100-40- City Council	189,397	0.208%	\$ 647		\$ 647	\$ 181	\$ 828
100-00- Non-Departmental - Non-Division	80	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
100-51- Public Safety - Police Admin/Insp/Support	2,318,158	2.551%	\$ 7,919		\$ 7,919	\$ 2,212	\$ 10,130
100-51- Public Safety - Police Patrol	3,703,673	4.076%	\$ 12,651		\$ 12,651	\$ 3,533	\$ 16,185
100-52- Community Development - Business & Regional Planning	404,450	0.445%	\$ 1,382		\$ 1,382	\$ 386	\$ 1,767
100-52- Community Development - Building-Inspection	107,701	0.119%	\$ 368		\$ 368	\$ 103	\$ 471
100-54- Public Works - Streets Facility	187,094	0.206%	\$ 639		\$ 639	\$ 178	\$ 818
100-54- Public Works - Engineering-Operations	15,076	0.017%	\$ 51		\$ 51	\$ 14	\$ 66
100-54- Public Works - Engineering-Inspections	11,830	0.013%	\$ 40		\$ 40	\$ 11	\$ 52
100-55- Parks & Rec - Library	75,511	0.083%	\$ 258		\$ 258	\$ 72	\$ 330
100-55- Parks & Rec - Facility Rentals	203,479	0.224%	\$ 695		\$ 695	\$ 194	\$ 889
100-55- Parks & Rec - Lupine Day Camp	85,514	0.094%	\$ 292		\$ 292	\$ 82	\$ 374
100-55- Parks & Rec - Ohlone Day Camp	14,943	0.016%	\$ 51		\$ 51	\$ 14	\$ 65
100-55- Parks & Rec - Ohlone Child Care	187,964	0.207%	\$ 642		\$ 642	\$ 179	\$ 821
100-55- Parks & Rec - Hanna Child Care	202,300	0.223%	\$ 691		\$ 691	\$ 193	\$ 884
100-55- Parks & Rec - Child Care - Lupine Sch	194,687	0.214%	\$ 665		\$ 665	\$ 186	\$ 851
100-55- Parks & Rec - Recreation Classes	87,493	0.096%	\$ 299		\$ 299	\$ 83	\$ 382
100-55- Parks & Rec - Senior Citizens	60,421	0.066%	\$ 206		\$ 206	\$ 58	\$ 264
100-55- Parks & Rec - Tiny Tots	175,509	0.193%	\$ 600		\$ 600	\$ 167	\$ 767
100-55- Parks & Rec - Swim Center	312,627	0.344%	\$ 1,068		\$ 1,068	\$ 298	\$ 1,366
100-55- Parks & Rec - Sports Program	115,398	0.127%	\$ 394		\$ 394	\$ 110	\$ 504
100-55- Parks & Rec - Teen Program	9,414	0.010%	\$ 32		\$ 32	\$ 9	\$ 41
100-55- Parks & Rec - Comm Ctr-Concession Stand	63	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
100-55- Parks & Rec - Youth/Teen Resource Ctr	140,104	0.154%	\$ 479		\$ 479	\$ 134	\$ 612
100-99- Transfers - Transfers Out	50,000	0.055%	\$ 171		\$ 171	\$ 48	\$ 218
201-99- AB 3229 Cops Program - Transfers - Transfers Out	100,000	0.110%	\$ 342		\$ 342	\$ 95	\$ 437
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	806,376	0.887%	\$ 2,755		\$ 2,755	\$ 769	\$ 3,524
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	42,686	0.047%	\$ 146		\$ 146	\$ 41	\$ 187
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	53,591	0.059%	\$ 183		\$ 183	\$ 51	\$ 234
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	55,909	0.062%	\$ 191		\$ 191	\$ 53	\$ 244
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	50,681	0.056%	\$ 173		\$ 173	\$ 48	\$ 221
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	28,545	0.031%	\$ 98		\$ 98	\$ 27	\$ 125
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	42,115	0.046%	\$ 144		\$ 144	\$ 40	\$ 184
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	39,175	0.043%	\$ 134		\$ 134	\$ 37	\$ 171
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	55,422	0.061%	\$ 189		\$ 189	\$ 53	\$ 242

CITY OF HERCULES, CA
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100-41- City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
220-54- Citywide L&L Dist 83-11 - Public Works - Zone 8	128,181	0.141%	\$ 438		\$ 438	\$ 122	\$ 560
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	79,583	0.088%	\$ 272		\$ 272	\$ 76	\$ 348
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	351,083	0.386%	\$ 1,199		\$ 1,199	\$ 335	\$ 1,534
222-54- Hercules Village L&L Dist - Public Works - Zone 10-City Wide	2,966	0.003%	\$ 10		\$ 10	\$ 3	\$ 13
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	111,440	0.123%	\$ 381		\$ 381	\$ 106	\$ 487
223-54- Baywood Assess 04-1 L&L - Public Works - Zone 10-City Wide	144	0.000%	\$ 0		\$ 0	\$ 0	\$ 1
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	86,208	0.095%	\$ 294.5		\$ 294	\$ 82	\$ 377
224-54- Bayside Assess Dist L&L - Public Works - Zone 10-City Wide	1,022	0.001%	\$ 3.5		\$ 3	\$ 1	\$ 4
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	68,492	0.075%	\$ 234		\$ 234	\$ 65	\$ 299
231-54- Stormwater Assessment - Public Works - Stormwater	280,351	0.309%	\$ 958		\$ 958	\$ 267	\$ 1,225
241-41- Dif-Gen Public Facilities - City Manager - City Manager	24,575	0.027%	\$ 84		\$ 84	\$ 23	\$ 107
242-59- Community Development FND - Capital Projects - P&R Facilities Equipment	38,438	0.042%	\$ 131		\$ 131	\$ 37	\$ 168
243-41- Development Fee Fund - City Manager - City Manager	34,430	0.038%	\$ 118		\$ 118	\$ 33	\$ 150
246-30- Dif-Fire Facilities - Other - Administration	69,243	0.076%	\$ 237		\$ 237	\$ 66	\$ 303
247-30- Dif-Park & Rec - Other - Administration	211,393	0.233%	\$ 722		\$ 722	\$ 202	\$ 924
262-54- State Gas Tax Fund - Public Works - Streets Facility	948,575	1.044%	\$ 3,240		\$ 3,240	\$ 905	\$ 4,145
262-59- State Gas Tax Fund - Capital Projects - Traffic Facilities	177,636	0.196%	\$ 607		\$ 607	\$ 169	\$ 776
263-54- Measure "C" Street Fund - Public Works - Streets Facility	513,247	0.565%	\$ 1,753		\$ 1,753	\$ 490	\$ 2,243
264-52- STMP Traffic Impact Fund - Community Development - Building-Inspection	214,383	0.236%	\$ 732		\$ 732	\$ 205	\$ 937
291-55- AB 939 - JPA Fund - Parks & Rec - Administration	5,862	0.006%	\$ 20		\$ 20	\$ 6	\$ 26
295-99- Grant Fund - Transfers - Transfers Out	1,735,000	1.909%	\$ 5,927		\$ 5,927	\$ 1,655	\$ 7,582
340-59- Grant Fund / Stip / Rip - Capital Projects - Traffic Facilities	3,007,592	3.310%	\$ 10,274		\$ 10,274	\$ 2,869	\$ 13,143
341-59- Grant Fund / Stip / TE - Capital Projects - Traffic Facilities	492,565	0.542%	\$ 1,683		\$ 1,683	\$ 470	\$ 2,152
342-59- Grant Fund / TIGR II - Capital Projects - Traffic Facilities	83,150	0.092%	\$ 284		\$ 284	\$ 79	\$ 363
344-59- Measure AA/EBRP - Capital Projects - Traffic Facilities	38,276	0.042%	\$ 131		\$ 131	\$ 37	\$ 167
345-59- Measure WW/EBRP - Capital Projects - Traffic Facilities	164,943	0.182%	\$ 563		\$ 563	\$ 157	\$ 721
346-59- CCTA Meas J Exp Plan - Capital Projects - Traffic Facilities	1,564,905	1.722%	\$ 5,346		\$ 5,346	\$ 1,493	\$ 6,839
347-59- CCTA TLC Grant - Capital Projects - Traffic Facilities	204,457	0.225%	\$ 698		\$ 698	\$ 195	\$ 893
348-59- CCTA PBTF - Capital Projects - Traffic Facilities	237,938	0.262%	\$ 813		\$ 813	\$ 227	\$ 1,040
349-59- SAFETEA LU - Capital Projects - Traffic Facilities	889	0.001%	\$ 3		\$ 3	\$ 1	\$ 4
350-59- STMP-SUB Reg Trans Proj - Capital Projects - Traffic Facilities	759,444	0.836%	\$ 2,594		\$ 2,594	\$ 725	\$ 3,319
351-59- Grant Fund / OBAG - New - Non-Departmental - Non-Division	701,957	0.773%	\$ 2,398		\$ 2,398	\$ 670	\$ 3,068
352-59- Grant Fund / TCRP - New - Non-Departmental - Non-Division	681,686	0.750%	\$ 2,329		\$ 2,329	\$ 650	\$ 2,979
381-30- Assmt. Dist 01-1 Debt SVC - Other - Debt Service	882,470	0.971%	\$ 3,014		\$ 3,014	\$ 842	\$ 3,856
382-30- Assmt. Dist 05-01 Debt SVC - Other - Debt Service	420,968	0.463%	\$ 1,438		\$ 1,438	\$ 402	\$ 1,840
383-30- Suntrust Lease - Other - Debt Service	205,099	0.226%	\$ 701		\$ 701	\$ 196	\$ 896
420-30- Sewer Enterprise Fund - Other - Debt Service	483,225	0.532%	\$ 1,651		\$ 1,651	\$ 461	\$ 2,112
420-49- Sewer Enterprise Fund - Asset Capitalization - Asset Capitalization	8,849,555	9.740%	\$ 30,229		\$ 30,229	\$ 8,443	\$ 38,672
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	2,252,166	2.479%	\$ 7,693		\$ 7,693	\$ 2,149	\$ 9,842
420-59- Sewer Enterprise Fund - Capital Projects - Capital Projects-Other	10,224,653	11.253%	\$ 34,927		\$ 34,927	\$ 9,755	\$ 44,681
420-99- Sewer Enterprise Fund - Transfers - Transfers Out	245,000	0.270%	\$ 837		\$ 837	\$ 234	\$ 1,071
450-0- Vehicle Replacement Fund	601,585	0.662%	\$ 2,055		\$ 2,055	\$ 574	\$ 2,629
460-0- Equipment Replacement Fund	853,563	0.939%	\$ 2,916		\$ 2,916	\$ 814	\$ 3,730
470-54- Facility Maintenance Fund	451,798	0.497%	\$ 1,543		\$ 1,543	\$ 431	\$ 1,974

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100-41- City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
511-00- GASB 45 OPEB Liability - Non-Departmental -	50,000	0.055%	\$ 171		\$ 171	\$ 48	\$ 218
511-30- GASB 45 OPEB Liability - Other - Administration	13,619	0.015%	\$ 47		\$ 47	\$ 13	\$ 60
511-44- GASB 45 OPEB Liability - City Clerk - Management Services	2,173	0.002%	\$ 7		\$ 7	\$ 2	\$ 9
511-45- GASB 45 OPEB Liability - Personal - Recruitment	13	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
511-51- GASB 45 OPEB Liability - Public Safety - Police Admin/Insp/Support	11,034	0.012%	\$ 38		\$ 38	\$ 11	\$ 48
511-51- GASB 45 OPEB Liability - Public Safety - Police Patrol	24,742	0.027%	\$ 85		\$ 85	\$ 24	\$ 108
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	1,523	0.002%	\$ 5		\$ 5	\$ 1	\$ 7
511-55- GASB 45 OPEB Liability - Parks & Rec - Child Care - Lupine Sch	1,523	0.002%	\$ 5		\$ 5	\$ 1	\$ 7
730-99- Hercules Golf Club - Transfers - Transfers Out	10,000	0.011%	\$ 34		\$ 34	\$ 10	\$ 44
940-00- Gen-Fixed Assets Acct GRP - Non-Departmental - Non-Division	2,653,096	2.920%	\$ 9,063		\$ 9,063	\$ 2,531	\$ 11,594
960-00- RDA-Fixed Assets Acct GRP - Non-Departmental - Non-Division	310,157	0.341%	\$ 1,059		\$ 1,059	\$ 296	\$ 1,355
601-30- RDA-Operating Fund - Other - Administration	28,040	0.031%	\$ 96		\$ 96	\$ 27	\$ 123
601-41- RDA-Operating Fund - City Manager - Business Development	792	0.001%	\$ 3		\$ 3	\$ 1	\$ 3
614-30- Owner Participation Agmts - Other - Debt Service	2,010,018	2.212%	\$ 6,866		\$ 6,866	\$ 1,918	\$ 8,784
615-00- RDA Tax Alloc Series 2005 - Non-Departmental - Non-Division	9,705	0.011%	\$ 33		\$ 33	\$ 9	\$ 42
615-30- RDA Tax Alloc Series 2005 - Other - Debt Service	1,934,295	2.129%	\$ 6,607		\$ 6,607	\$ 1,845	\$ 8,453
615-99- RDA Tax Alloc Series 2005 - Transfers - Transfers Out	2,620,664	2.884%	\$ 8,952		\$ 8,952	\$ 2,500	\$ 11,452
617-30- RDA Tax Alloc 2007 A - Other - Debt Service	317,394	0.349%	\$ 1,084		\$ 1,084	\$ 303	\$ 1,387
618-30- RDA Tax Alloc 2007 B - Other - Debt Service	100,719	0.111%	\$ 344		\$ 344	\$ 96	\$ 440
619-30- 2007 RDA TAB Series A - Other - Debt Service	2,363,414	2.601%	\$ 8,073		\$ 8,073	\$ 2,255	\$ 10,328
619-99- 2007 RDA TAB Series A - Transfers - Transfers Out	1,880,018	2.069%	\$ 6,422		\$ 6,422	\$ 1,794	\$ 8,216
620-99- Retirement Obligation Fund - Transfers - Transfers Out	10,868,078	11.961%	\$ 37,124		\$ 37,124	\$ 10,369	\$ 47,493
630-59- RDA - Capital Project Fund - Capital Projects - Capital Projects-Other	8,262,997	9.094%	\$ 28,226		\$ 28,226	\$ 7,883	\$ 36,109
630-99- RDA - Capital Project Fund - Transfers - Transfers Out	2,918,142	3.212%	\$ 9,968		\$ 9,968	\$ 2,784	\$ 12,752
640-60- Housing Set-Aside Operate - Affordable Housing Program - Affordable Housing Program	49,000	0.054%	\$ 167		\$ 167	\$ 47	\$ 214
640-99- Housing Set-Aside Operate - Transfers - Transfers Out	216,592	0.238%	\$ 740		\$ 740	\$ 207	\$ 946
672-30- 2003B Debt Service PFA - Other - Debt Service	567,493	0.625%	\$ 1,939		\$ 1,939	\$ 541	\$ 2,480
673-30- 2009 Debt Service PFA - Other - Debt Service	797,547	0.878%	\$ 2,724		\$ 2,724	\$ 761	\$ 3,485
Total	90,862,146.10	100.000%	\$ 310,377	\$ -	\$ 310,377	\$ 86,094	\$ 396,471

Allocation Basis:

Actual Expenditures per Fund / Dept

Source of Allocation:

FY16-17 Expenditure Report

CITY OF HERCULES, CA
2 CFR Part 225 Compliant Cost Allocation Plan FY17

100-41- City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Managerial Support							
100-41- City Manager	1.43	1.464%	\$ 4,543		\$ 4,543		\$ 4,543
100-44- City Clerk	1.98	2.027%	\$ 6,290		\$ 6,290	\$ 1,771	\$ 8,061
100-45- Personnel (HR)	1.05	1.075%	\$ 3,336		\$ 3,336	\$ 939	\$ 4,275
100-46- Finance	3.94	4.033%	\$ 12,517		\$ 12,517	\$ 3,524	\$ 16,040
100-40- City Council	5.00	5.118%	\$ 15,884		\$ 15,884	\$ 4,472	\$ 20,356
100-51- Public Safety - Police Admin/Insp/Support	8.09	8.280%	\$ 25,701		\$ 25,701	\$ 7,235	\$ 32,936
100-51- Public Safety - Police Patrol	21.00	21.494%	\$ 66,714		\$ 66,714	\$ 18,780	\$ 85,494
100-52- Community Development - Business & Regional Planning	2.02	2.068%	\$ 6,417		\$ 6,417	\$ 1,806	\$ 8,224
100-52- Community Development - Building-Inspection	0.93	0.952%	\$ 2,954		\$ 2,954	\$ 832	\$ 3,786
100-54- Public Works - Streets Facility	0.05	0.051%	\$ 159		\$ 159	\$ 45	\$ 204
100-55- Parks & Rec - Facility Rentals	6.90	7.062%	\$ 21,920		\$ 21,920	\$ 6,171	\$ 28,091
100-55- Parks & Rec - Lupine Day Camp	0.91	0.931%	\$ 2,891		\$ 2,891	\$ 814	\$ 3,705
100-55- Parks & Rec - Ohlone Day Camp	0.09	0.092%	\$ 286		\$ 286	\$ 80	\$ 366
100-55- Parks & Rec - Ohlone Child Care	2.79	2.856%	\$ 8,863		\$ 8,863	\$ 2,495	\$ 11,358
100-55- Parks & Rec - Hanna Child Care	4.88	4.995%	\$ 15,503		\$ 15,503	\$ 4,364	\$ 19,867
100-55- Parks & Rec - Child Care - Lupine Sch	5.54	5.670%	\$ 17,600		\$ 17,600	\$ 4,954	\$ 22,554
100-55- Parks & Rec - Recreation Classes	0.37	0.379%	\$ 1,175		\$ 1,175	\$ 331	\$ 1,506
100-55- Parks & Rec - Senior Citizens	0.91	0.931%	\$ 2,891		\$ 2,891	\$ 814	\$ 3,705
100-55- Parks & Rec - Tiny Tots	1.96	2.006%	\$ 6,227		\$ 6,227	\$ 1,753	\$ 7,979
100-55- Parks & Rec - Swim Center	8.79	8.997%	\$ 27,924		\$ 27,924	\$ 7,861	\$ 35,785
100-55- Parks & Rec - Sports Program	2.19	2.242%	\$ 6,957		\$ 6,957	\$ 1,959	\$ 8,916
100-55- Parks & Rec - Teen Program	0.06	0.061%	\$ 191		\$ 191	\$ 54	\$ 244
100-55- Parks & Rec - Youth/Teen Resource Ctr	1.60	1.638%	\$ 5,083		\$ 5,083	\$ 1,431	\$ 6,514
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	2.26	2.313%	\$ 7,180		\$ 7,180	\$ 2,021	\$ 9,201
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	0.15	0.154%	\$ 477		\$ 477	\$ 134	\$ 611
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	0.15	0.154%	\$ 477		\$ 477	\$ 134	\$ 611
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	0.16	0.164%	\$ 508		\$ 508	\$ 143	\$ 651
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	0.05	0.051%	\$ 159		\$ 159	\$ 45	\$ 204
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	0.05	0.051%	\$ 159		\$ 159	\$ 45	\$ 204
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	0.05	0.051%	\$ 159		\$ 159	\$ 45	\$ 204
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	0.16	0.164%	\$ 508		\$ 508	\$ 143	\$ 651
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	0.13	0.133%	\$ 413		\$ 413	\$ 116	\$ 529
220-54- Citywide L&L Dist 83-11 - Public Works - Zone 8	0.13	0.133%	\$ 413		\$ 413	\$ 116	\$ 529
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	0.15	0.154%	\$ 477		\$ 477	\$ 134	\$ 611
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	0.74	0.757%	\$ 2,351		\$ 2,351	\$ 662	\$ 3,013
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	0.25	0.256%	\$ 794		\$ 794	\$ 224	\$ 1,018
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	0.43	0.440%	\$ 1,366		\$ 1,366	\$ 385	\$ 1,751
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	0.20	0.205%	\$ 635		\$ 635	\$ 179	\$ 814
231-54- Stormwater Assessment - Public Works - Stormwater	1.15	1.177%	\$ 3,653		\$ 3,653	\$ 1,028	\$ 4,682
241-41- Dif-Gen Public Facilities - City Manager - City Manager	0.08	0.082%	\$ 254		\$ 254	\$ 72	\$ 326
243-41- Development Fee Fund - City Manager - City Manager	0.08	0.082%	\$ 254		\$ 254	\$ 72	\$ 326

100-41- City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
262-54- State Gas Tax Fund - Public Works - Streets Facility	1.22	1.249%	\$ 3,876		\$ 3,876	\$ 1,091	\$ 4,967
263-54- Measure "C" Street Fund - Public Works - Streets Facility	1.12	1.146%	\$ 3,558		\$ 3,558	\$ 1,002	\$ 4,560
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	3.55	3.634%	\$ 11,278		\$ 11,278	\$ 3,175	\$ 14,453
460-0- Equipment Replacement Fund	1.90	1.945%	\$ 6,036		\$ 6,036	\$ 1,699	\$ 7,735
470-54- Facility Maintenance Fund	1.06	1.085%	\$ 3,367		\$ 3,367	\$ 948	\$ 4,315
Total	97.70	100.000%	\$ 310,377	\$ -	\$ 310,377	\$ 86,094	\$ 396,471

Allocation Basis:

FTE per Fund / Dept

Source of Allocation:

FY18 Payroll Master File

ALLOCATION SUMMARY

100-41- City Manager

	Administrative Support	Managerial Support	Total
100-41- City Manager	\$ 2,120	\$ 4,543	\$ 6,663.32
100-43- Legal Services	\$ 1,741	\$ -	\$ 1,741
100-44- City Clerk	\$ 4,302	\$ 8,061	\$ 12,363
100-45- Personnel (HR)	\$ 731	\$ 4,275	\$ 5,005
100-46- Finance	\$ 8,885	\$ 16,040	\$ 24,925
100-55- Parks & Rec Administration	\$ 77	\$ -	\$ 77
100-40- City Council	\$ 828	\$ 20,356	\$ 21,183
100-00- Non-Departmental - Non-Division	\$ 0	\$ -	\$ 0
100-51- Public Safety - Police Admin/Insp/Support	\$ 10,130	\$ 32,936	\$ 43,066
100-51- Public Safety - Police Patrol	\$ 16,185	\$ 85,494	\$ 101,679
100-52- Community Development - Business & Regional Planning	\$ 1,767	\$ 8,224	\$ 9,991.13
100-52- Community Development - Building-Inspection	\$ 471	\$ 3,786	\$ 4,257
100-54- Public Works - Streets Facility	\$ 818	\$ 204	\$ 1,021
100-54- Public Works - Engineering-Operations	\$ 66	\$ -	\$ 66
100-54- Public Works - Engineering-Inspections	\$ 52	\$ -	\$ 52
100-55- Parks & Rec - Library	\$ 330	\$ -	\$ 329.98
100-55- Parks & Rec - Facility Rentals	\$ 889	\$ 28,091	\$ 28,980.05
100-55- Parks & Rec - Lupine Day Camp	\$ 374	\$ 3,705	\$ 4,078.43
100-55- Parks & Rec - Ohlone Day Camp	\$ 65	\$ 366	\$ 431.70
100-55- Parks & Rec - Ohlone Child Care	\$ 821	\$ 11,358	\$ 12,180
100-55- Parks & Rec - Hanna Child Care	\$ 884	\$ 19,867	\$ 20,751
100-55- Parks & Rec - Child Care - Lupine Sch	\$ 851	\$ 22,554	\$ 23,404.88
100-55- Parks & Rec - Recreation Classes	\$ 382	\$ 1,506	\$ 1,889
100-55- Parks & Rec - Senior Citizens	\$ 264	\$ 3,705	\$ 3,969
100-55- Parks & Rec - Tiny Tots	\$ 767	\$ 7,979	\$ 8,746

ALLOCATION SUMMARY

100-41- City Manager

	Administrative Support	Managerial Support	Total
100-55- Parks & Rec - Swim Center	\$ 1,366	\$ 35,785	\$ 37,151.47
100-55- Parks & Rec - Sports Program	\$ 504	\$ 8,916	\$ 9,420.08
100-55- Parks & Rec - Teen Program	\$ 41	\$ 244	\$ 285.41
100-55- Parks & Rec - Comm Ctr-Concession Stand	\$ 0	\$ -	\$ 0
100-55- Parks & Rec - Youth/Teen Resource Ctr	\$ 612	\$ 6,514	\$ 7,126
100-99- Transfers - Transfers Out	\$ 218	\$ -	\$ 218
201-99- AB 3229 Cops Program - Transfers - Transfers Out	\$ 437	\$ -	\$ 437
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	\$ 3,524	\$ 9,201	\$ 12,724.60
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	\$ 187	\$ 611	\$ 797.21
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	\$ 234	\$ 611	\$ 844.86
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	\$ 244	\$ 651	\$ 896
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	\$ 221	\$ 204	\$ 425
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	\$ 125	\$ 204	\$ 328.30
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	\$ 184	\$ 204	\$ 388
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	\$ 171	\$ 651	\$ 822.57
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	\$ 242	\$ 529	\$ 771.44
220-54- Citywide L&L Dist 83-11 - Public Works - Zone 8	\$ 560	\$ 529	\$ 1,089.39
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	\$ 348	\$ 611	\$ 958.45
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	\$ 1,534	\$ 3,013	\$ 4,546.86
222-54- Hercules Village L&L Dist - Public Works - Zone 10-City Wide	\$ 13	\$ -	\$ 13
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	\$ 487	\$ 1,018	\$ 1,505
223-54- Baywood Assess 04-1 L&L - Public Works - Zone 10-City Wide	\$ 1	\$ -	\$ 1
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	\$ 377	\$ 1,751	\$ 2,127.31
224-54- Bayside Assess Dist L&L - Public Works - Zone 10-City Wide	\$ 4	\$ -	\$ 4.47
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	\$ 299	\$ 814	\$ 1,114

ALLOCATION SUMMARY

100-41- City Manager

	Administrative Support	Managerial Support	Total
231-54- Stormwater Assessment - Public Works - Stormwater	\$ 1,225	\$ 4,682	\$ 5,907
241-41- Dif-Gen Public Facilities - City Manager - City Manager	\$ 107	\$ 326	\$ 433.08
242-59- Community Development FND - Capital Projects - P&R Facilities Equipment	\$ 168	\$ -	\$ 167.97
243-41- Development Fee Fund - City Manager - City Manager	\$ 150	\$ 326	\$ 476
246-30- Dif-Fire Facilities - Other - Administration	\$ 303	\$ -	\$ 303
247-30- Dif-Park & Rec - Other - Administration	\$ 924	\$ -	\$ 924
262-54- State Gas Tax Fund - Public Works - Streets Facility	\$ 4,145	\$ 4,967	\$ 9,112
262-59- State Gas Tax Fund - Capital Projects - Traffic Facilities	\$ 776	\$ -	\$ 776
263-54- Measure "C" Street Fund - Public Works - Streets Facility	\$ 2,243	\$ 4,560	\$ 6,803
264-52- STMP Traffic Impact Fund - Community Development - Building-Inspection	\$ 937	\$ -	\$ 937
291-55- AB 939 - JPA Fund - Parks & Rec - Administration	\$ 26	\$ -	\$ 26
295-99- Grant Fund - Transfers - Transfers Out	\$ 7,582	\$ -	\$ 7,582
340-59- Grant Fund / Stip / Rip - Capital Projects - Traffic Facilities	\$ 13,143	\$ -	\$ 13,143
341-59- Grant Fund / Stip / TE - Capital Projects - Traffic Facilities	\$ 2,152	\$ -	\$ 2,152
342-59- Grant Fund / TIGR II - Capital Projects - Traffic Facilities	\$ 363	\$ -	\$ 363
344-59- Measure AA/EBRP - Capital Projects - Traffic Facilities	\$ 167	\$ -	\$ 167
345-59- Measure WW/EBRP - Capital Projects - Traffic Facilities	\$ 721	\$ -	\$ 721
346-59- CCTA Meas J Exp Plan - Capital Projects - Traffic Facilities	\$ 6,839	\$ -	\$ 6,839
347-59- CCTA TLC Grant - Capital Projects - Traffic Facilities	\$ 893	\$ -	\$ 893
348-59- CCTA PBTF - Capital Projects - Traffic Facilities	\$ 1,040	\$ -	\$ 1,040
349-59- SAFETEA LU - Capital Projects - Traffic Facilities	\$ 4	\$ -	\$ 4
350-59- STMP-SUB Reg Trans Proj - Capital Projects - Traffic Facilities	\$ 3,319	\$ -	\$ 3,319
351-59- Grant Fund / OBAG - New - Non-Departmental - Non-Division	\$ 3,068	\$ -	\$ 3,068
352-59- Grant Fund / TCRP - New - Non-Departmental - Non-Division	\$ 2,979	\$ -	\$ 2,979
381-30- Assmt. Dist 01-1 Debt SVC - Other - Debt Service	\$ 3,856	\$ -	\$ 3,856

ALLOCATION SUMMARY

100-41- City Manager

	Administrative Support	Managerial Support	Total
382-30- Assmt. Dist 05-01 Debt SVC - Other - Debt Service	\$ 1,840	\$ -	\$ 1,840
383-30- Suntrust Lease - Other - Debt Service	\$ 896	\$ -	\$ 896
420-30- Sewer Enterprise Fund - Other - Debt Service	\$ 2,112	\$ -	\$ 2,112
420-49- Sewer Enterprise Fund - Asset Capitalization - Asset Capitalization	\$ 38,672	\$ -	\$ 38,672
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	\$ 9,842	\$ 14,453	\$ 24,294
420-59- Sewer Enterprise Fund - Capital Projects - Capital Projects-Other	\$ 44,681	\$ -	\$ 44,681
420-99- Sewer Enterprise Fund - Transfers - Transfers Out	\$ 1,071	\$ -	\$ 1,071
450-0- Vehicle Replacement Fund	\$ 2,629	\$ -	\$ 2,629
460-0- Equipment Replacement Fund	\$ 3,730	\$ 7,735	\$ 11,465
470-54- Facility Maintenance Fund	\$ 1,974	\$ 4,315	\$ 6,290
511-00- GASB 45 OPEB Liability - Non-Departmental -	\$ 218	\$ -	\$ 218
511-30- GASB 45 OPEB Liability - Other - Administration	\$ 60	\$ -	\$ 60
511-44- GASB 45 OPEB Liability - City Clerk - Management Services	\$ 9	\$ -	\$ 9
511-45- GASB 45 OPEB Liability - Personal - Recruitment	\$ 0	\$ -	\$ 0
511-51- GASB 45 OPEB Liability - Public Safety - Police Admin/Insp/Support	\$ 48	\$ -	\$ 48
511-51- GASB 45 OPEB Liability - Public Safety - Police Patrol	\$ 108	\$ -	\$ 108
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	\$ 7	\$ -	\$ 7
511-55- GASB 45 OPEB Liability - Parks & Rec - Child Care - Lupine Sch	\$ 7	\$ -	\$ 7
730-99- Hercules Golf Club - Transfers - Transfers Out	\$ 44	\$ -	\$ 44
940-00- Gen-Fixed Assets Acct GRP - Non-Departmental - Non-Division	\$ 11,594	\$ -	\$ 11,594
960-00- RDA-Fixed Assets Acct GRP - Non-Departmental - Non-Division	\$ 1,355	\$ -	\$ 1,355
601-30- RDA-Operating Fund - Other - Administration	\$ 123	\$ -	\$ 123
601-41- RDA-Operating Fund - City Manager - Business Development	\$ 3	\$ -	\$ 3
614-30- Owner Participation Agmts - Other - Debt Service	\$ 8,784	\$ -	\$ 8,784
615-00- RDA Tax Alloc Series 2005 - Non-Departmental - Non-Division	\$ 42	\$ -	\$ 42

ALLOCATION SUMMARY

100-41- City Manager

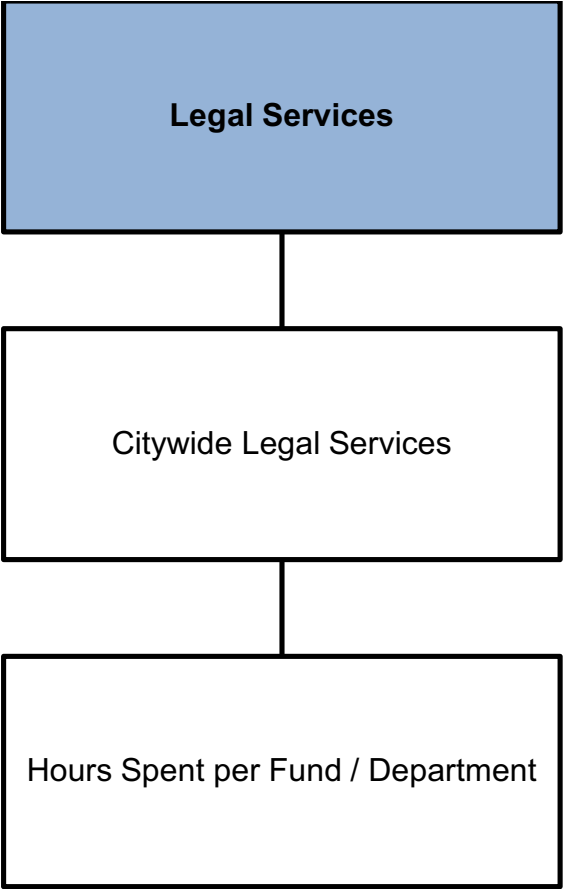
	Administrative Support	Managerial Support	Total
615-30- RDA Tax Alloc Series 2005 - Other - Debt Service	\$ 8,453	\$ -	\$ 8,453
615-99- RDA Tax Alloc Series 2005 - Transfers - Transfers Out	\$ 11,452	\$ -	\$ 11,452
617-30- RDA Tax Alloc 2007 A - Other - Debt Service	\$ 1,387	\$ -	\$ 1,387
618-30- RDA Tax Alloc 2007 B - Other - Debt Service	\$ 440	\$ -	\$ 440
619-30- 2007 RDA TAB Series A - Other - Debt Service	\$ 10,328	\$ -	\$ 10,328
619-99- 2007 RDA TAB Series A - Transfers - Transfers Out	\$ 8,216	\$ -	\$ 8,216
620-99- Retirement Obligation Fund - Transfers - Transfers Out	\$ 47,493	\$ -	\$ 47,493
630-59- RDA - Capital Project Fund - Capital Projects - Capital Projects-Other	\$ 36,109	\$ -	\$ 36,109
630-99- RDA - Capital Project Fund - Transfers - Transfers Out	\$ 12,752	\$ -	\$ 12,752
640-60- Housing Set-Aside Operate - Affordable Housing Program - Affordable Housing Program	\$ 214	\$ -	\$ 214
640-99- Housing Set-Aside Operate - Transfers - Transfers Out	\$ 946	\$ -	\$ 946
672-30- 2003B Debt Service PFA - Other - Debt Service	\$ 2,480	\$ -	\$ 2,480
673-30- 2009 Debt Service PFA - Other - Debt Service	\$ 3,485	\$ -	\$ 3,485
Total	\$ 396,471	\$ 396,471	\$ 792,943

(2) Legal Services

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

- **Citywide Legal Services** – relates to costs associated with legal services carried out by the City Attorney. These costs are allocated based on hours spent per Fund / Dept.

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



(2.1) Legal Services Detail Reports

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

COSTS TO BE ALLOCATED

100-43- Legal Services

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 398,516		\$ 398,516
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
100-41- City Manager	\$ 1,361	\$ 380	\$ 1,741
100-43- Legal Services		\$ 11,103	\$ 11,103
100-44- City Clerk		\$ 29,851	\$ 29,851
100-46- Finance		\$ 8,030	\$ 8,030
Total Incoming Costs	<u>\$ 1,361</u>	<u>\$ 49,364</u>	<u>\$ 50,726</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 399,877</u>	<u>\$ 49,364</u>	<u>\$ 449,242</u>

DEPARTMENTAL EXPENSE DETAIL

100-43- Legal Services

Expense Type	\$	General Admin	Citywide Legal Services
Personnel			
Salaries & Wages	\$ -	\$ -	\$ -
Subtotal Personnel Cost	\$ -	\$ -	\$ -
Operating Services & Supplies			
Interfund/Alloc/Transfers	\$ -	\$ -	\$ -
Office Expenses	\$ -	\$ -	\$ -
Other Expenses	\$ 230,285	\$ -	\$ 230,285
Services	\$ 168,231	\$ -	\$ 168,231
Subtotal Operating Cost	\$ 398,516	\$ -	\$ 398,516
DEPARTMENTAL EXPENDITURES	\$ 398,516	\$ -	\$ 398,516
Disallowed Costs			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 398,516	\$ -	\$ 398,516
First Allocation			
Incoming - All Others	\$ 1,361	\$ -	\$ 1,361
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 399,877		\$ 399,877
Second Allocation			
Incoming - All Others	\$ 49,364	\$ -	\$ 49,364
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 49,364		\$ 49,364
TOTAL ALLOCATED	\$ 449,242		\$ 449,242

100-43- Legal Services

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Citywide Legal Services							
100-41- City Manager	141.30	22.292%	\$ 89,142		\$ 89,142		\$ 89,142
100-43- Legal Services	17.60	2.777%	\$ 11,103		\$ 11,103		\$ 11,103
100-44- City Clerk	33.20	5.238%	\$ 20,945		\$ 20,945	\$ 3,451	\$ 24,396
100-46- Finance	40.30	6.358%	\$ 25,424		\$ 25,424	\$ 4,189	\$ 29,613
100-40- City Council	255.02	40.233%	\$ 160,885		\$ 160,885	\$ 26,506	\$ 187,390
100-51- Public Safety - Police Admin/Insp/Support	34.10	5.380%	\$ 21,513		\$ 21,513	\$ 3,544	\$ 25,057
100-52- Community Development - Business & Regional Planning	59.00	9.308%	\$ 37,221		\$ 37,221	\$ 6,132	\$ 43,354
100-54- Public Works - Streets Facility	51.23	8.082%	\$ 32,319		\$ 32,319	\$ 5,325	\$ 37,644
100-55- Parks & Rec - Library	2.10	0.331%	\$ 1,325		\$ 1,325	\$ 218	\$ 1,543
Total	633.85	100.000%	\$ 399,877	\$ -	\$ 399,877	\$ 49,364	\$ 449,242

Allocation Basis:

Legal Hours

Source of Allocation:

City Attorney Invoices

ALLOCATION SUMMARY

100-43- Legal Services

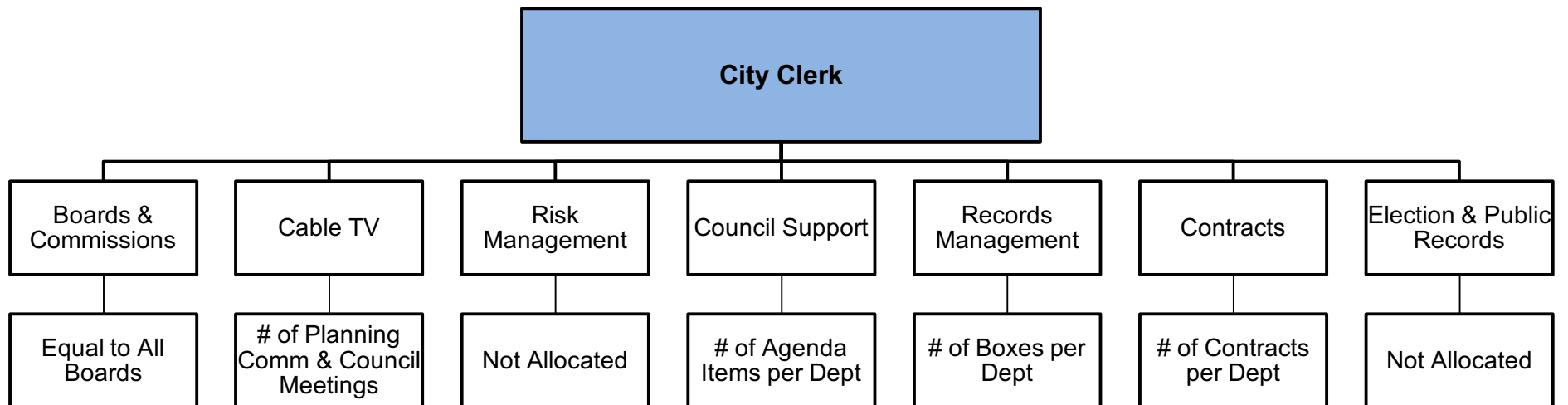
	Citywide Legal Services	Total
100-41- City Manager	\$ 89,142	\$ 89,142
100-43- Legal Services	\$ 11,103	\$ 11,103
100-44- City Clerk	\$ 24,396	\$ 24,396
100-46- Finance	\$ 29,613	\$ 29,613
100-40- City Council	\$ 187,390	\$ 187,390
100-51- Public Safety - Police Admin/Insp/Support	\$ 25,057	\$ 25,057
100-52- Community Development - Business & Regional Planning	\$ 43,354	\$ 43,354
100-54- Public Works - Streets Facility	\$ 37,644	\$ 37,644
100-55- Parks & Rec - Library	\$ 1,543	\$ 1,543
Total	\$ 449,242	\$ 449,242

(3) City Clerk

The City Clerk's office is responsible for administering legislative and election-related tasks. Additionally, the primary responsibility of the City Clerk is to file and safeguard all municipal records citywide, including minutes, City Ordinance, Resolutions, Contracts, and Agreements. The City Clerk's office serves as the compliance office for all federal, state, and local statutes regarding elections processes. City Clerk costs are allocated to Receiving Departments, as follows:

- **Boards and Commissions** – relates to support associated with recruiting Boards and Commissioners. The costs associated with this function is equal to all Boards.
- **Cable TV** – includes costs associated with Cable TV. The costs associated with this function are based on the number of Planning Commission and Council Meetings.
- **Risk Management** – relates to support associated with liability claims. These costs have not been allocated.
- **Council Support** – relates to support provided to City Council in regards agenda preparation, meeting minutes, staff reports, resolutions, ordinances, etc. The costs associated with this function are based on the number of agenda items per Department.
- **Records Management** – relates to costs associated to managing the City's ordinances, resolutions, minutes, and contracts, as well as updating the records retention schedule. These costs have been allocated based upon the number of Record Boxes Fund / Department.
- **Contracts** – relates to support associated with management and oversight of the City. These costs have been allocated based upon the number of contracts per Fund / Department.
- **Elections and Public Records** – includes costs associated with conducting elections and responding to public record requests. These costs have not been allocated per OMB guidelines.

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



(3.1) City Clerk Detail Reports

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

COSTS TO BE ALLOCATED

100-44- City Clerk

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 984,711		\$ 984,711
Total Deductions	\$ -		\$ -
Incoming Costs			
100-41- City Manager	\$ 9,653	\$ 2,710	\$ 12,363
100-43- Legal Services	\$ 20,945	\$ 3,451	\$ 24,396
100-44- City Clerk		\$ 31,653	\$ 31,653
100-45- Personnel (HR)		\$ 3,517	\$ 3,517
100-46- Finance		\$ 68,366	\$ 68,366
Total Incoming Costs	\$ 30,598	\$ 109,697	\$ 140,294
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 1,015,309	\$ 109,697	\$ 1,125,005

DEPARTMENTAL EXPENSE DETAIL

100-44- City Clerk

Expense Type	\$	General Admin	Boards & Commission	Cable TV	Risk Management	Council Support
Personnel						
Salaries & Wages	\$ 224,070	\$ 111,818	\$ 2,417	\$ 28,542	\$ 20,139	\$ 47,460
Subtotal Personnel Cost	\$ 224,070	\$ 111,818	\$ 2,417	\$ 28,542	\$ 20,139	\$ 47,460
Operating Services & Supplies						
Interfund/Alloc/Transfers	\$ 50,554	\$ 25,228	\$ 545	\$ 6,439	\$ 4,544	\$ 10,708
Office Expenses	\$ 19,233	\$ 9,598	\$ 207	\$ 2,450	\$ 1,729	\$ 4,074
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ 690,854	\$ 344,759	\$ 7,451	\$ 88,000	\$ 62,093	\$ 146,327
Subtotal Operating Cost	\$ 760,641	\$ 379,585	\$ 8,204	\$ 96,889	\$ 68,365	\$ 161,109
DEPARTMENTAL EXPENDITURES	\$ 984,711	\$ 491,403	\$ 10,621	\$ 125,431	\$ 88,505	\$ 208,568
Disallowed Costs						
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments						
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 984,711	\$ 491,403	\$ 10,621	\$ 125,431	\$ 88,505	\$ 208,568
First Allocation						
Incoming - All Others	\$ 30,598	\$ 15,269	\$ 330	\$ 3,897	\$ 2,750	\$ 6,481
Reallocate Admin Costs	\$ (0)	\$ (506,673)	\$ 10,908	\$ 128,829	\$ 90,902	\$ 214,219
Unallocated Costs	\$ (204,016)		\$ -	\$ -	\$ (182,157)	\$ -
Subtotal of First Allocation	\$ 811,293		\$ 21,859	\$ 258,158	\$ -	\$ 429,268
Second Allocation						
Incoming - All Others	\$ 109,697	\$ 54,742	\$ 1,183	\$ 13,973	\$ 9,859	\$ 23,234
Reallocate Admin Costs	\$ -	\$ (54,742)	\$ 1,179	\$ 13,919	\$ 9,821	\$ 23,145
Unallocated Costs	\$ (22,042)		\$ -	\$ -	\$ (19,681)	\$ -
Subtotal of Second Allocation	\$ 87,654		\$ 2,362	\$ 27,892	\$ -	\$ 46,379
TOTAL ALLOCATED	\$ 898,947		\$ 24,221	\$ 286,050	\$ -	\$ 475,647

100-44- 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>
Boards & Commission							
100-46- Finance	1.00	25.000%	\$ 5,465		\$ 5,465	\$ 590	\$ 6,055
100-55- Parks & Rec Administration	1.00	25.000%	\$ 5,465		\$ 5,465	\$ 590	\$ 6,055
100-52- Community Development - Business & Regional Planning	1.00	25.000%	\$ 5,465		\$ 5,465	\$ 590	\$ 6,055
601-30- RDA-Operating Fund - Other - Administration	1.00	25.000%	\$ 5,465		\$ 5,465	\$ 590	\$ 6,055
Total	4.00	100.000%	\$ 21,859	\$ -	\$ 21,859	\$ 2,362	\$ 24,221

Allocation Basis:

Equal to all Boards

100-44- City Clerk

ALLOCATION DETAIL

Cable TV

	<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>
100-40- City Council	24.00	50.000%	\$ 129,079		\$ 129,079	\$ 13,946	\$ 143,025
100-52- Community Development - Business & Regional Planning	24.00	50.000%	\$ 129,079		\$ 129,079	\$ 13,946	\$ 143,025
Total	48.00	100.000%	\$ 258,158	\$ -	\$ 258,158	\$ 27,892	\$ 286,050

Allocation Basis:

of Planning Commission and Council Meetings

100-44- City Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Council Support							
100-41- City Manager	11.00	10.784%	\$ 46,294		\$ 46,294		\$ 46,294
100-43- Legal Services	7.00	6.863%	\$ 29,460		\$ 29,460		\$ 29,460
100-44- City Clerk	6.00	5.882%	\$ 25,251		\$ 25,251		\$ 25,251
100-45- Personnel (HR)	7.00	6.863%	\$ 29,460		\$ 29,460	\$ 4,162	\$ 33,622
100-46- Finance	12.00	11.765%	\$ 50,502		\$ 50,502	\$ 7,135	\$ 57,637
100-55- Parks & Rec Administration	5.00	4.902%	\$ 21,043		\$ 21,043	\$ 2,973	\$ 24,016
100-51- Public Safety - Police Admin/Insp/Support	4.00	3.922%	\$ 16,834		\$ 16,834	\$ 2,378	\$ 19,212
100-52- Community Development - Business & Regional Planning	20.00	19.608%	\$ 84,170		\$ 84,170	\$ 11,892	\$ 96,062
100-54- Public Works - Streets Facility	29.00	28.431%	\$ 122,047		\$ 122,047	\$ 17,244	\$ 139,290
460-0- Equipment Replacement Fund	1.00	0.980%	\$ 4,209		\$ 4,209	\$ 595	\$ 4,803
Total	102.00	100.000%	\$ 429,268	\$ -	\$ 429,268	\$ 46,379	\$ 475,647

Allocation Basis:

of Agenda Items per Dept

Source of Allocation:

Agenda list of Pending Items

100-44- City Clerk

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Records Management							
100-41- City Manager	39.00	4.029%	\$ 1,174		\$ 1,174		\$ 1,174
100-43- Legal Services	13.00	1.343%	\$ 391		\$ 391		\$ 391
100-44- City Clerk	182.00	18.802%	\$ 5,480		\$ 5,480		\$ 5,480
100-45- Personnel (HR)	88.00	9.091%	\$ 2,650		\$ 2,650	\$ 378	\$ 3,027
100-46- Finance	448.00	46.281%	\$ 13,489		\$ 13,489	\$ 1,922	\$ 15,411
100-55- Parks & Rec Administration	16.00	1.653%	\$ 482		\$ 482	\$ 69	\$ 550
100-51- Public Safety - Police Admin/Insp/Support	31.00	3.202%	\$ 933		\$ 933	\$ 133	\$ 1,066
100-52- Community Development - Business & Regional Planning	81.00	8.368%	\$ 2,439		\$ 2,439	\$ 347	\$ 2,786
100-54- Public Works - Engineering-Operations	70.00	7.231%	\$ 2,108		\$ 2,108	\$ 300	\$ 2,408
Total	968.00	100.000%	\$ 29,145	\$ -	\$ 29,145	\$ 3,149	\$ 32,294

Allocation Basis:

of Boxes per Dept

Source of Allocation:

Storage Room Inventory

100-44- City Clerk

ALLOCATION DETAIL

Contracts

	<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>
100-41- City Manager	4.00	5.063%	\$ 3,689		\$ 3,689		\$ 3,689
100-44- City Clerk	1.00	1.266%	\$ 922		\$ 922		\$ 922
100-46- Finance	1.00	1.266%	\$ 922		\$ 922	\$ 106	\$ 1,029
100-55- Parks & Rec Administration	35.00	44.304%	\$ 32,281		\$ 32,281	\$ 3,723	\$ 36,004
100-51- Public Safety - Police Admin/Insp/Support	2.00	2.532%	\$ 1,845		\$ 1,845	\$ 213	\$ 2,057
100-52- Community Development - Business & Regional Planning	11.00	13.924%	\$ 10,145		\$ 10,145	\$ 1,170	\$ 11,316
100-54- Public Works - Streets Facility	25.00	31.646%	\$ 23,058		\$ 23,058	\$ 2,660	\$ 25,717
Total	79.00	100.000%	\$ 72,863	\$ -	\$ 72,863	\$ 7,872	\$ 80,735

Allocation Basis:

of Contracts per Dept

Source of Allocation:

Agreement Index

ALLOCATION SUMMARY

100-44- City Clerk

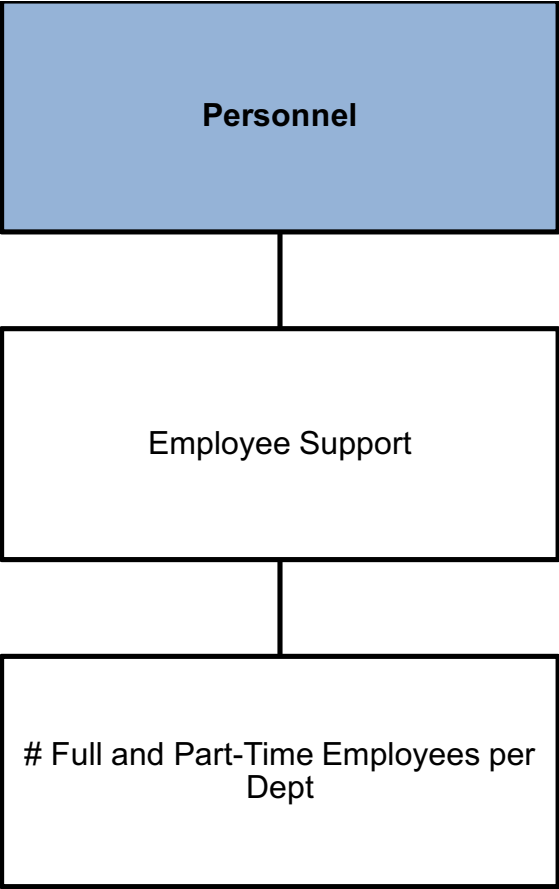
	Boards & Commission	Cable TV	Council Support	Records Management	Contracts	Total
100-41- City Manager	\$ -	\$ -	\$ 46,294	\$ 1,174	\$ 3,689	\$ 51,157
100-43- Legal Services	\$ -	\$ -	\$ 29,460	\$ 391	\$ -	\$ 29,851
100-44- City Clerk	\$ -	\$ -	\$ 25,251	\$ 5,480	\$ 922	\$ 31,653
100-45- Personnel (HR)	\$ -	\$ -	\$ 33,622	\$ 3,027	\$ -	\$ 36,649
100-46- Finance	\$ 6,055	\$ -	\$ 57,637	\$ 15,411	\$ 1,029	\$ 80,132
100-55- Parks & Rec Administration	\$ 6,055	\$ -	\$ 24,016	\$ 550	\$ 36,004	\$ 66,625
100-40- City Council	\$ -	\$ 143,025	\$ -	\$ -	\$ -	\$ 143,025
100-51- Public Safety - Police Admin/Insp/Support	\$ -	\$ -	\$ 19,212	\$ 1,066	\$ 2,057	\$ 22,336
100-52- Community Development - Business & Regional Planning	\$ 6,055	\$ 143,025	\$ 96,062	\$ 2,786	\$ 11,316	\$ 259,244
100-54- Public Works - Streets Facility	\$ -	\$ -	\$ 139,290	\$ -	\$ 25,717	\$ 165,008
100-54- Public Works - Engineering-Operations	\$ -	\$ -	\$ -	\$ 2,408	\$ -	\$ 2,408
460-0- Equipment Replacement Fund	\$ -	\$ -	\$ 4,803	\$ -	\$ -	\$ 4,803
601-30- RDA-Operating Fund - Other - Administration	\$ 6,055	\$ -	\$ -	\$ -	\$ -	\$ 6,055
Total	\$ 24,221	\$ 286,050	\$ 475,647	\$ 32,294	\$ 80,735	\$ 898,947

(4) Personnel

The Personnel Department provides support to City Departments in areas of Human Resources and Risk Management. The Personnel Services Department also manages employee recruitment functions for the City. Costs for this department were allocated to Receiving Departments, as follows:

- **Employee Support** – represents the support associated with HR related tasks such as recruitment, reclassification, labor relations, employee actions, etc. These costs are allocated based on the number of Full and Part-Time employees per Fund / Department.

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



(4.1) Personnel Services Detail Reports

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

COSTS TO BE ALLOCATED

100-45- Personnel (HR)

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 167,218		\$ 167,218
Total Deductions	\$ -		\$ -
Incoming Costs			
100-41- City Manager	\$ 3,907	\$ 1,099	\$ 5,005
100-44- City Clerk	\$ 32,109	\$ 4,540	\$ 36,649
100-45- Personnel (HR)		\$ 1,566	\$ 1,566
100-46- Finance		\$ 16,420	\$ 16,420
Total Incoming Costs	\$ 36,016	\$ 23,625	\$ 59,641
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 203,234	\$ 23,625	\$ 226,859

DEPARTMENTAL EXPENSE DETAIL

100-45- Personnel (HR)

Expense Type	\$	General Admin	Employee Support
Personnel			
Salaries & Wages	\$ 122,108	\$ -	\$ 122,108
Subtotal Personnel Cost	\$ 122,108	\$ -	\$ 122,108
Operating Services & Supplies			
Interfund/Alloc/Transfers	\$ 18,590	\$ -	\$ 18,590
Office Expenses	\$ 160	\$ -	\$ 160
Other Expenses	\$ -	\$ -	\$ -
Services	\$ 26,360	\$ -	\$ 26,360
Subtotal Operating Cost	\$ 45,110	\$ -	\$ 45,110
DEPARTMENTAL EXPENDITURES	\$ 167,218	\$ -	\$ 167,218
Disallowed Costs			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 167,218	\$ -	\$ 167,218
First Allocation			
Incoming - All Others	\$ 36,016	\$ -	\$ 36,016
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 203,234		\$ 203,234
Second Allocation			
Incoming - All Others	\$ 23,625	\$ -	\$ 23,625
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 23,625		\$ 23,625
TOTAL ALLOCATED	\$ 226,859		\$ 226,859

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100-45- Personnel (HR)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Employee Support							
100-41- City Manager	2.41	1.752%	\$ 3,561		\$ 3,561		\$ 3,561
100-44- City Clerk	2.38	1.730%	\$ 3,517		\$ 3,517		\$ 3,517
100-45- Personnel (HR)	1.06	0.771%	\$ 1,566		\$ 1,566		\$ 1,566
100-46- Finance	11.30	8.216%	\$ 16,697		\$ 16,697	\$ 2,027	\$ 18,724
100-40- City Council	5.00	3.635%	\$ 7,388		\$ 7,388	\$ 897	\$ 8,285
100-51- Public Safety - Police Admin/Insp/Support	9.00	6.544%	\$ 13,299		\$ 13,299	\$ 1,615	\$ 14,913
100-51- Public Safety - Police Patrol	22.00	15.995%	\$ 32,508		\$ 32,508	\$ 3,947	\$ 36,454
100-52- Community Development - Business & Regional Planning	5.00	3.635%	\$ 7,388		\$ 7,388	\$ 897	\$ 8,285
100-52- Community Development - Building-Inspection	0.71	0.516%	\$ 1,049		\$ 1,049	\$ 127	\$ 1,176
100-54- Public Works - Streets Facility	0.06	0.044%	\$ 89		\$ 89	\$ 11	\$ 99
100-55- Parks & Rec - Facility Rentals	8.88	6.456%	\$ 13,121		\$ 13,121	\$ 1,593	\$ 14,714
100-55- Parks & Rec - Lupine Day Camp	0.77	0.560%	\$ 1,138		\$ 1,138	\$ 138	\$ 1,276
100-55- Parks & Rec - Ohlone Day Camp	0.07	0.051%	\$ 103		\$ 103	\$ 13	\$ 116
100-55- Parks & Rec - Ohline Child Care	2.51	1.825%	\$ 3,709		\$ 3,709	\$ 450	\$ 4,159
100-55- Parks & Rec - Hanna Child Care	4.61	3.352%	\$ 6,812		\$ 6,812	\$ 827	\$ 7,639
100-55- Parks & Rec - Child Care - Lupine Sch	5.31	3.863%	\$ 7,851		\$ 7,851	\$ 953	\$ 8,804
100-55- Parks & Rec - Recreation Classes	0.27	0.198%	\$ 403		\$ 403	\$ 49	\$ 452
100-55- Parks & Rec - Senior Citizens	0.77	0.560%	\$ 1,138		\$ 1,138	\$ 138	\$ 1,276
100-55- Parks & Rec - Tiny Tots	1.74	1.267%	\$ 2,576		\$ 2,576	\$ 313	\$ 2,888
100-55- Parks & Rec - Swim Center	9.93	7.222%	\$ 14,677		\$ 14,677	\$ 1,782	\$ 16,459
100-55- Parks & Rec - Sports Program	2.58	1.878%	\$ 3,817		\$ 3,817	\$ 463	\$ 4,280
100-55- Parks & Rec - Teen Program	0.06	0.041%	\$ 83		\$ 83	\$ 10	\$ 93
100-55- Parks & Rec - Youth/Teen Resource Ctr	1.67	1.214%	\$ 2,468		\$ 2,468	\$ 300	\$ 2,767
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	4.03	2.926%	\$ 5,947		\$ 5,947	\$ 722	\$ 6,670
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	0.19	0.136%	\$ 277		\$ 277	\$ 34	\$ 311
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	0.19	0.136%	\$ 277		\$ 277	\$ 34	\$ 311
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	0.21	0.154%	\$ 314		\$ 314	\$ 38	\$ 352
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	0.08	0.055%	\$ 111		\$ 111	\$ 13	\$ 124
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	0.08	0.055%	\$ 111		\$ 111	\$ 13	\$ 124
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	0.08	0.055%	\$ 111		\$ 111	\$ 13	\$ 124
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	0.21	0.154%	\$ 314		\$ 314	\$ 38	\$ 352
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	0.18	0.127%	\$ 259		\$ 259	\$ 31	\$ 290
220-54- Citywide L&L Dist 83-11 - Public Works - Zone 8	0.18	0.127%	\$ 259		\$ 259	\$ 31	\$ 290
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	0.20	0.145%	\$ 296		\$ 296	\$ 36	\$ 331
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	0.95	0.691%	\$ 1,404		\$ 1,404	\$ 170	\$ 1,574
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	0.34	0.247%	\$ 502		\$ 502	\$ 61	\$ 563
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	0.56	0.407%	\$ 827		\$ 827	\$ 100	\$ 928
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	0.28	0.204%	\$ 414		\$ 414	\$ 50	\$ 464

100-45- Personnel (HR)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
231-54- Stormwater Assessment - Public Works - Stormwater	1.46	1.062%	\$ 2,157		\$ 2,157	\$ 262	\$ 2,419
241-41- Dif-Gen Public Facilities - City Manager - City Manager	0.07	0.051%	\$ 103		\$ 103	\$ 13	\$ 116
243-41- Development Fee Fund - City Manager - City Manager	0.07	0.051%	\$ 103		\$ 103	\$ 13	\$ 116
262-54- State Gas Tax Fund - Public Works - Streets Facility	1.53	1.112%	\$ 2,261		\$ 2,261	\$ 274	\$ 2,535
263-54- Measure "C" Street Fund - Public Works - Streets Facility	1.40	1.018%	\$ 2,069		\$ 2,069	\$ 251	\$ 2,320
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	5.85	4.253%	\$ 8,644		\$ 8,644	\$ 1,049	\$ 9,694
460-0- Equipment Replacement Fund	2.07	1.505%	\$ 3,059		\$ 3,059	\$ 371	\$ 3,430
470-54- Facility Maintenance Fund	1.33	0.967%	\$ 1,965		\$ 1,965	\$ 239	\$ 2,204
511-30- GASB 45 OPEB Liability - Other - Administration	2.00	1.454%	\$ 2,955		\$ 2,955	\$ 359	\$ 3,314
511-40- GASB 45 OPEB Liability - City Council - City Council	1.00	0.727%	\$ 1,478		\$ 1,478	\$ 179	\$ 1,657
511-41- GASB 45 OPEB Liability - City Manager - Business Development	1.03	0.749%	\$ 1,522		\$ 1,522	\$ 185	\$ 1,707
511-44- GASB 45 OPEB Liability - City Clerk - Management Services	2.00	1.454%	\$ 2,955		\$ 2,955	\$ 359	\$ 3,314
511-51- GASB 45 OPEB Liability - Public Safety - Police Admin/Insp/Support	5.00	3.635%	\$ 7,388		\$ 7,388	\$ 897	\$ 8,285
511-51- GASB 45 OPEB Liability - Public Safety - Police Patrol	5.00	3.635%	\$ 7,388		\$ 7,388	\$ 897	\$ 8,285
511-52- GASB 45 OPEB Liability - Community Development - Business & Regional Planning	0.50	0.364%	\$ 739		\$ 739	\$ 90	\$ 829
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	0.70	0.509%	\$ 1,034		\$ 1,034	\$ 126	\$ 1,160
511-55- GASB 45 OPEB Liability - Parks & Rec - Child Care - Lupine Sch	0.70	0.509%	\$ 1,034		\$ 1,034	\$ 126	\$ 1,160
Total	137.54	100.000%	\$ 203,234	\$ -	\$ 203,234	\$ 23,625	\$ 226,859

Allocation Basis:

of Full and Part-Time Employees per Dept

Source of Allocation:

FY18 Payroll Master File

ALLOCATION SUMMARY

100-45- Personnel (HR)

	Employee Support	Total
100-41- City Manager	\$ 3,561	\$ 3,561
100-44- City Clerk	\$ 3,517	\$ 3,517
100-45- Personnel (HR)	\$ 1,566	\$ 1,566
100-46- Finance	\$ 18,724	\$ 18,724
100-40- City Council	\$ 8,285	\$ 8,285
100-51- Public Safety - Police Admin/Insp/Support	\$ 14,913	\$ 14,913
100-51- Public Safety - Police Patrol	\$ 36,454	\$ 36,454
100-52- Community Development - Business & Regional Planning	\$ 8,285	\$ 8,285
100-52- Community Development - Building-Inspection	\$ 1,176	\$ 1,176
100-54- Public Works - Streets Facility	\$ 99	\$ 99
100-55- Parks & Rec - Facility Rentals	\$ 14,714	\$ 14,714
100-55- Parks & Rec - Lupine Day Camp	\$ 1,276	\$ 1,276
100-55- Parks & Rec - Ohlone Day Camp	\$ 116	\$ 116
100-55- Parks & Rec - Ohlone Child Care	\$ 4,159	\$ 4,159
100-55- Parks & Rec - Hanna Child Care	\$ 7,639	\$ 7,639
100-55- Parks & Rec - Child Care - Lupine Sch	\$ 8,804	\$ 8,804
100-55- Parks & Rec - Recreation Classes	\$ 452	\$ 452
100-55- Parks & Rec - Senior Citizens	\$ 1,276	\$ 1,276
100-55- Parks & Rec - Tiny Tots	\$ 2,888	\$ 2,888
100-55- Parks & Rec - Swim Center	\$ 16,459	\$ 16,459
100-55- Parks & Rec - Sports Program	\$ 4,280	\$ 4,280
100-55- Parks & Rec - Teen Program	\$ 93	\$ 93
100-55- Parks & Rec - Youth/Teen Resource Ctr	\$ 2,767	\$ 2,767
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	\$ 6,670	\$ 6,670
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	\$ 311	\$ 311
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	\$ 311	\$ 311
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	\$ 352	\$ 352
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	\$ 124	\$ 124
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	\$ 124	\$ 124
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	\$ 124	\$ 124.28
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	\$ 352	\$ 352
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	\$ 290	\$ 290

ALLOCATION SUMMARY

100-45- Personnel (HR)

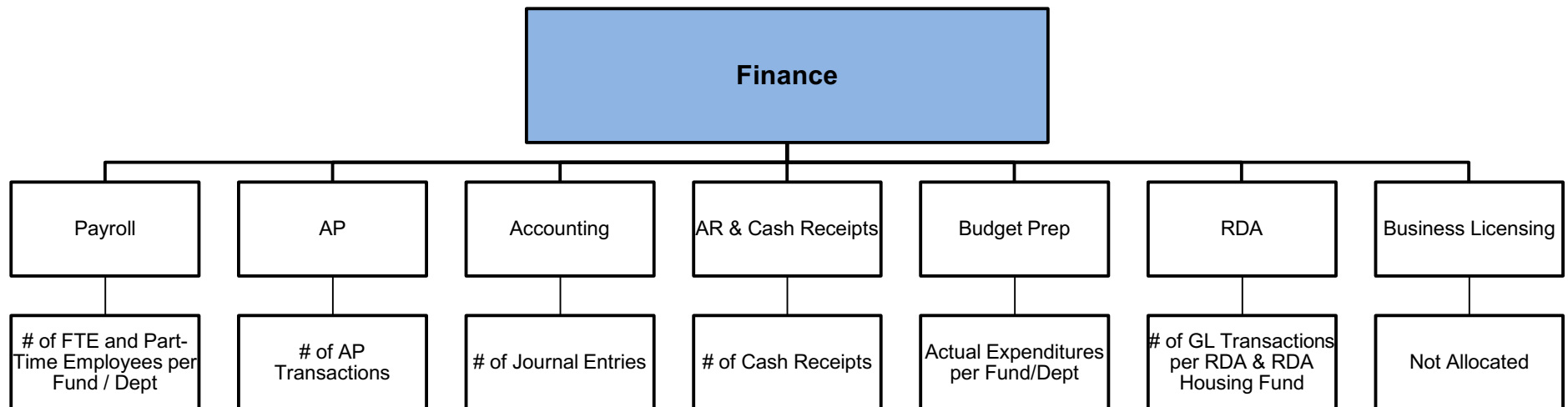
	Employee Support	Total
220-54- Citywide L&L Dist 83-11 - Public Works - Zone 8	\$ 290	\$ 290
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	\$ 331	\$ 331
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	\$ 1,574	\$ 1,574
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	\$ 563	\$ 563
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	\$ 928	\$ 928
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	\$ 464	\$ 464
231-54- Stormwater Assessment - Public Works - Stormwater	\$ 2,419	\$ 2,419
241-41- Dif-Gen Public Facilities - City Manager - City Manager	\$ 116	\$ 116
243-41- Development Fee Fund - City Manager - City Manager	\$ 116	\$ 116
262-54- State Gas Tax Fund - Public Works - Streets Facility	\$ 2,535	\$ 2,535
263-54- Measure "C" Street Fund - Public Works - Streets Facility	\$ 2,320	\$ 2,320
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	\$ 9,694	\$ 9,694
460-0- Equipment Replacement Fund	\$ 3,430	\$ 3,430
470-54- Facility Maintenance Fund	\$ 2,204	\$ 2,204
511-30- GASB 45 OPEB Liability - Other - Administration	\$ 3,314	\$ 3,314
511-40- GASB 45 OPEB Liability - City Council - City Council	\$ 1,657	\$ 1,657
511-41- GASB 45 OPEB Liability - City Manager - Business Development	\$ 1,707	\$ 1,707
511-44- GASB 45 OPEB Liability - City Clerk - Management Services	\$ 3,314	\$ 3,314
511-51- GASB 45 OPEB Liability - Public Safety - Police Admin/Insp/Support	\$ 8,285	\$ 8,285
511-51- GASB 45 OPEB Liability - Public Safety - Police Patrol	\$ 8,285	\$ 8,285
511-52- GASB 45 OPEB Liability - Community Development - Business & Regional Planning	\$ 829	\$ 829
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	\$ 1,160	\$ 1,160
511-55- GASB 45 OPEB Liability - Parks & Rec - Child Care - Lupine Sch	\$ 1,160	\$ 1,160
Total	\$ 226,859	\$ 226,859

(5) Finance

The Finance Department manages all fiscal functions for the City, including maintaining all financial records, revenue accounting, utility billing, accounts receivable, payroll processing, and appropriate control for all City Departments. The Finance Department staff also oversee all debt management functions and city investments. Finance costs are allocated to Receiving Departments, as follows:

- **Payroll** – refers to costs associated with the processing and administering of the City’s payroll. These costs have been allocated based upon the number of full-time and part-time employees per Fund and Department.
- **AP** – represents costs associated with processing all accounts payable transactions. These costs have been allocated based upon the number of accounts payable transactions per Fund and Department.
- **Accounting** – represents costs associated with recording journal entries for fixed assets, RDA, Grants, and Bonds. These costs have been allocated based upon the number of journal entries per Fund / Department.
- **Accounts Receivable & Cash Receipts** – includes costs associated with processing all billings and receivables. These costs have been allocated based upon the number of cash receipt transactions per Fund and Department.
- **Budget Prep** – represents costs associated with budget meetings and mid year reviews. These costs have been allocated based upon actual expenditures per Fund and Department.
- **RDA** – represents costs associated with RDA journal entry support. These costs have been allocated based on the number of General Ledger Transactions per RDA and RDA Housing Funds.
- **Business Licensing** – includes costs associated with processing of Business Licensing. These costs are not allocated.

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



(5.1) Finance Detail Reports

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

COSTS TO BE ALLOCATED

100-46- Finance

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 2,033,245		\$ 2,033,245
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
100-41- City Manager	\$ 19,462	\$ 5,463	\$ 24,925
100-43- Legal Services	\$ 25,424	\$ 4,189	\$ 29,613
100-44- City Clerk	\$ 70,378	\$ 9,754	\$ 80,132
100-45- Personnel (HR)	\$ 16,697	\$ 2,027	\$ 18,724
100-46- Finance		\$ 34,657	\$ 34,657
Total Incoming Costs	<u>\$ 131,961</u>	<u>\$ 56,090</u>	<u>\$ 188,052</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 2,165,206</u>	<u>\$ 56,090</u>	<u>\$ 2,221,297</u>

DEPARTMENTAL EXPENSE DETAIL

100-46- Finance

Expense Type	\$	General Admin	Payroll	AP	Accounting	AR & Cash Receipts	Budget Prep	RDA
Personnel								
Salaries & Wages	\$ 484,709	\$ 83,387	\$ 87,495	\$ 60,025	\$ 102,191	\$ 39,442	\$ 44,199	\$ 55,014
Subtotal Personnel Cost	\$ 484,709	\$ 83,387	\$ 87,495	\$ 60,025	\$ 102,191	\$ 39,442	\$ 44,199	\$ 55,014
Operating Services & Supplies								
Interfund/Alloc/Transfers	\$ 68,314	\$ 11,752	\$ 12,331	\$ 8,460	\$ 14,403	\$ 5,559	\$ 6,229	\$ 7,754
Office Expenses	\$ 2,168	\$ 373	\$ 391	\$ 268	\$ 457	\$ 176	\$ 198	\$ 246
Other Expenses	\$ 351,006	\$ 60,386	\$ 63,360	\$ 43,467	\$ 74,003	\$ 28,562	\$ 32,007	\$ 39,839
Services	\$ 1,127,048	\$ 193,893	\$ 203,443	\$ 139,570	\$ 237,616	\$ 91,710	\$ 102,773	\$ 127,919
Subtotal Operating Cost	\$ 1,548,536	\$ 266,404	\$ 279,526	\$ 191,765	\$ 326,479	\$ 126,007	\$ 141,207	\$ 175,758
DEPARTMENTAL EXPENDITURES	\$ 2,033,245	\$ 349,792	\$ 367,021	\$ 251,790	\$ 428,670	\$ 165,448	\$ 185,407	\$ 230,772
Disallowed Costs								
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments								
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 2,033,245	\$ 349,792	\$ 367,021	\$ 251,790	\$ 428,670	\$ 165,448	\$ 185,407	\$ 230,772
First Allocation								
Incoming - All Others	\$ 131,961	\$ 22,702	\$ 23,820	\$ 16,342	\$ 27,821	\$ 10,738	\$ 12,033	\$ 14,978
Reallocate Admin Costs	\$ 0	\$ (372,494)	\$ 81,210	\$ 55,713	\$ 94,851	\$ 36,608	\$ 41,025	\$ 51,062
Unallocated Costs	\$ (69,898)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 2,095,309	\$ 472,051	\$ 323,845	\$ 551,342	\$ 212,794	\$ 238,465	\$ 296,812	
Second Allocation								
Incoming - All Others	\$ 56,090	\$ 9,650	\$ 10,125	\$ 6,946	\$ 11,826	\$ 4,564	\$ 5,115	\$ 6,366
Reallocate Admin Costs	\$ (0)	\$ (9,650)	\$ 2,104	\$ 1,443	\$ 2,457	\$ 948	\$ 1,063	\$ 1,323
Unallocated Costs	\$ (1,811)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 54,280	\$ 12,229	\$ 8,389	\$ 14,283	\$ 5,513	\$ 6,178	\$ 7,689	
TOTAL ALLOCATED	\$ 2,149,588	\$ 484,279	\$ 332,234	\$ 565,625	\$ 218,307	\$ 244,642	\$ 304,501	

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100-46- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Payroll							
100-41- City Manager	2.41	1.596%	\$ 7,535		\$ 7,535		\$ 7,535
100-44- City Clerk	2.38	1.576%	\$ 7,441		\$ 7,441		\$ 7,441
100-45- Personnel (HR)	1.06	0.702%	\$ 3,314		\$ 3,314		\$ 3,314
100-46- Finance	5.02	3.325%	\$ 15,694		\$ 15,694		\$ 15,694
100-40- City Council	5.00	3.311%	\$ 15,632		\$ 15,632	\$ 436	\$ 16,068
100-51- Public Safety - Police Admin/Insp/Support	9.00	5.961%	\$ 28,137		\$ 28,137	\$ 785	\$ 28,923
100-51- Public Safety - Police Patrol	22.00	14.571%	\$ 68,780		\$ 68,780	\$ 1,920	\$ 70,700
100-52- Community Development - Business & Regional Planning	10.00	6.623%	\$ 31,264		\$ 31,264	\$ 873	\$ 32,136
100-52- Community Development - Building-Inspection	1.41	0.934%	\$ 4,408		\$ 4,408	\$ 123	\$ 4,531
100-54- Public Works - Streets Facility	0.05	0.033%	\$ 156		\$ 156	\$ 4	\$ 161
100-55- Parks & Rec - Facility Rentals	12.69	8.405%	\$ 39,674		\$ 39,674	\$ 1,107	\$ 40,781
100-55- Parks & Rec - Lupine Day Camp	1.10	0.729%	\$ 3,439		\$ 3,439	\$ 96	\$ 3,535
100-55- Parks & Rec - Ohlone Day Camp	0.10	0.066%	\$ 313		\$ 313	\$ 9	\$ 321
100-55- Parks & Rec - Ohline Child Care	3.59	2.378%	\$ 11,224		\$ 11,224	\$ 313	\$ 11,537
100-55- Parks & Rec - Hanna Child Care	6.59	4.365%	\$ 20,603		\$ 20,603	\$ 575	\$ 21,178
100-55- Parks & Rec - Child Care - Lupine Sch	7.59	5.027%	\$ 23,729		\$ 23,729	\$ 662	\$ 24,392
100-55- Parks & Rec - Recreation Classes	0.39	0.258%	\$ 1,219		\$ 1,219	\$ 34	\$ 1,253
100-55- Parks & Rec - Senior Citizens	1.10	0.729%	\$ 3,439		\$ 3,439	\$ 96	\$ 3,535
100-55- Parks & Rec - Tiny Tots	2.49	1.649%	\$ 7,785		\$ 7,785	\$ 217	\$ 8,002
100-55- Parks & Rec - Swim Center	14.19	9.398%	\$ 44,363		\$ 44,363	\$ 1,238	\$ 45,602
100-55- Parks & Rec - Sports Program	3.69	2.444%	\$ 11,536		\$ 11,536	\$ 322	\$ 11,858
100-55- Parks & Rec - Teen Program	0.08	0.053%	\$ 250		\$ 250	\$ 7	\$ 257
100-55- Parks & Rec - Youth/Teen Resource Ctr	2.39	1.583%	\$ 7,472		\$ 7,472	\$ 209	\$ 7,681
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	3.22	2.133%	\$ 10,067		\$ 10,067	\$ 281	\$ 10,348
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	0.15	0.099%	\$ 469		\$ 469	\$ 13	\$ 482
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	0.15	0.099%	\$ 469		\$ 469	\$ 13	\$ 482
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	0.17	0.113%	\$ 531		\$ 531	\$ 15	\$ 546
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	0.06	0.040%	\$ 188		\$ 188	\$ 5	\$ 193
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	0.06	0.040%	\$ 188		\$ 188	\$ 5	\$ 193
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	0.06	0.040%	\$ 188		\$ 188	\$ 5	\$ 193
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	0.17	0.113%	\$ 531		\$ 531	\$ 15	\$ 546
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	0.14	0.093%	\$ 438		\$ 438	\$ 12	\$ 450
220-54- Citywide L&L Dist 83-11 - Public Works - Zone 8	0.14	0.093%	\$ 438		\$ 438	\$ 12	\$ 450
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	0.16	0.106%	\$ 500		\$ 500	\$ 14	\$ 514
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	0.76	0.503%	\$ 2,376		\$ 2,376	\$ 66	\$ 2,442
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	0.27	0.179%	\$ 844		\$ 844	\$ 24	\$ 868
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	0.45	0.298%	\$ 1,407		\$ 1,407	\$ 39	\$ 1,446
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	0.22	0.146%	\$ 688		\$ 688	\$ 19	\$ 707

100-46- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
231-54- Stormwater Assessment - Public Works - Stormwater	1.17	0.775%	\$ 3,658		\$ 3,658	\$ 102	\$ 3,760
241-41- Dif-Gen Public Facilities - City Manager - City Manager	0.07	0.046%	\$ 219		\$ 219	\$ 6	\$ 225
243-41- Development Fee Fund - City Manager - City Manager	0.07	0.046%	\$ 219		\$ 219	\$ 6	\$ 225
262-54- State Gas Tax Fund - Public Works - Streets Facility	1.22	0.808%	\$ 3,814		\$ 3,814	\$ 106	\$ 3,921
263-54- Measure "C" Street Fund - Public Works - Streets Facility	1.12	0.742%	\$ 3,502		\$ 3,502	\$ 98	\$ 3,599
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	4.68	3.100%	\$ 14,631		\$ 14,631	\$ 408	\$ 15,040
460-0- Equipment Replacement Fund	2.07	1.371%	\$ 6,472		\$ 6,472	\$ 181	\$ 6,652
470-54- Facility Maintenance Fund	1.06	0.702%	\$ 3,314		\$ 3,314	\$ 93	\$ 3,406
511-30- GASB 45 OPEB Liability - Other - Administration	2.00	1.325%	\$ 6,253		\$ 6,253	\$ 175	\$ 6,427
511-40- GASB 45 OPEB Liability - City Council - City Council	1.00	0.662%	\$ 3,126		\$ 3,126	\$ 87	\$ 3,214
511-41- GASB 45 OPEB Liability - City Manager - Business Development	1.03	0.682%	\$ 3,220		\$ 3,220	\$ 90	\$ 3,310
511-44- GASB 45 OPEB Liability - City Clerk - Management Services	2.00	1.325%	\$ 6,253		\$ 6,253	\$ 175	\$ 6,427
511-51- GASB 45 OPEB Liability - Public Safety - Police Admin/Insp/Support	5.00	3.311%	\$ 15,632		\$ 15,632	\$ 436	\$ 16,068
511-51- GASB 45 OPEB Liability - Public Safety - Police Patrol	5.00	3.311%	\$ 15,632		\$ 15,632	\$ 436	\$ 16,068
511-52- GASB 45 OPEB Liability - Community Development - Business & Regional Planning	1.00	0.662%	\$ 3,126		\$ 3,126	\$ 87	\$ 3,214
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	1.00	0.662%	\$ 3,126		\$ 3,126	\$ 87	\$ 3,214
511-55- GASB 45 OPEB Liability - Parks & Rec - Child Care - Lupine Sch	1.00	0.662%	\$ 3,126		\$ 3,126	\$ 87	\$ 3,214
Total	150.99	100.000%	\$ 472,051	\$ -	\$ 472,051	\$ 12,229	\$ 484,279

Allocation Basis:

of Full and Part-Time Employees per Dept

Source of Allocation:

FY18 Payroll Master File

CITY OF HERCULES, CA
2 CFR Part 225 Compliant Cost Allocation Plan FY17

100-46- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
AP							
100-41- City Manager	155.00	2.195%	\$ 7,107		\$ 7,107		\$ 7,107
100-43- Legal Services	117.00	1.657%	\$ 5,365		\$ 5,365		\$ 5,365
100-44- City Clerk	455.00	6.442%	\$ 20,862		\$ 20,862		\$ 20,862
100-45- Personnel (HR)	144.00	2.039%	\$ 6,603		\$ 6,603		\$ 6,603
100-46- Finance	144.00	2.039%	\$ 6,603		\$ 6,603		\$ 6,603
100-55- Parks & Rec Administration	92.00	1.303%	\$ 4,218		\$ 4,218	\$ 128	\$ 4,346
100-40- City Council	86.00	1.218%	\$ 3,943		\$ 3,943	\$ 119	\$ 4,062
100-51- Public Safety - Police Admin/Insp/Support	736.00	10.421%	\$ 33,746		\$ 33,746	\$ 1,021	\$ 34,767
100-51- Public Safety - Police Patrol	309.00	4.375%	\$ 14,168		\$ 14,168	\$ 429	\$ 14,597
100-52- Community Development - Business & Regional Planning	111.00	1.572%	\$ 5,089		\$ 5,089	\$ 154	\$ 5,243
100-52- Community Development - Building-Inspection	76.00	1.076%	\$ 3,485		\$ 3,485	\$ 105	\$ 3,590
100-54- Public Works - Streets Facility	200.00	2.832%	\$ 9,170		\$ 9,170	\$ 277	\$ 9,448
100-54- Public Works - Engineering-Operations	71.00	1.005%	\$ 3,255		\$ 3,255	\$ 98	\$ 3,354
100-54- Public Works - Engineering-Inspections	20.00	0.283%	\$ 917		\$ 917	\$ 28	\$ 945
100-55- Parks & Rec - Library	26.00	0.368%	\$ 1,192		\$ 1,192	\$ 36	\$ 1,228
100-55- Parks & Rec - Facility Rentals	100.00	1.416%	\$ 4,585		\$ 4,585	\$ 139	\$ 4,724
100-55- Parks & Rec - Lupine Day Camp	83.00	1.175%	\$ 3,806		\$ 3,806	\$ 115	\$ 3,921
100-55- Parks & Rec - Ohlone Day Camp	45.00	0.637%	\$ 2,063		\$ 2,063	\$ 62	\$ 2,126
100-55- Parks & Rec - Ohlone Child Care	136.00	1.926%	\$ 6,236		\$ 6,236	\$ 189	\$ 6,424
100-55- Parks & Rec - Hanna Child Care	108.00	1.529%	\$ 4,952		\$ 4,952	\$ 150	\$ 5,102
100-55- Parks & Rec - Child Care - Lupine Sch	128.00	1.812%	\$ 5,869		\$ 5,869	\$ 178	\$ 6,046
100-55- Parks & Rec - Recreation Classes	87.00	1.232%	\$ 3,989		\$ 3,989	\$ 121	\$ 4,110
100-55- Parks & Rec - Senior Citizens	25.00	0.354%	\$ 1,146		\$ 1,146	\$ 35	\$ 1,181
100-55- Parks & Rec - Tiny Tots	105.00	1.487%	\$ 4,814		\$ 4,814	\$ 146	\$ 4,960
100-55- Parks & Rec - Swim Center	194.00	2.747%	\$ 8,895		\$ 8,895	\$ 269	\$ 9,164
100-55- Parks & Rec - Sports Program	76.00	1.076%	\$ 3,485		\$ 3,485	\$ 105	\$ 3,590
100-55- Parks & Rec - Teen Program	49.00	0.694%	\$ 2,247		\$ 2,247	\$ 68	\$ 2,315
100-55- Parks & Rec - Comm Ctr-Concession Stand	25.00	0.354%	\$ 1,146		\$ 1,146	\$ 35	\$ 1,181
100-55- Parks & Rec - Youth/Teen Resource Ctr	179.00	2.534%	\$ 8,207		\$ 8,207	\$ 248	\$ 8,456
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	202.00	2.860%	\$ 9,262		\$ 9,262	\$ 280	\$ 9,542
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	54.00	0.765%	\$ 2,476		\$ 2,476	\$ 75	\$ 2,551
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	47.00	0.665%	\$ 2,155		\$ 2,155	\$ 65	\$ 2,220
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	45.00	0.637%	\$ 2,063		\$ 2,063	\$ 62	\$ 2,126
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	33.00	0.467%	\$ 1,513		\$ 1,513	\$ 46	\$ 1,559
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	51.00	0.722%	\$ 2,338		\$ 2,338	\$ 71	\$ 2,409
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	49.00	0.694%	\$ 2,247		\$ 2,247	\$ 68	\$ 2,315
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	45.00	0.637%	\$ 2,063		\$ 2,063	\$ 62	\$ 2,126
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	55.00	0.779%	\$ 2,522		\$ 2,522	\$ 76	\$ 2,598

100-46- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
220-54- Citywide L&L Dist 83-11 - Public Works - Zone 8	76.00	1.076%	\$ 3,485		\$ 3,485	\$ 105	\$ 3,590
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	66.00	0.934%	\$ 3,026		\$ 3,026	\$ 92	\$ 3,118
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	139.00	1.968%	\$ 6,373		\$ 6,373	\$ 193	\$ 6,566
222-54- Hercules Village L&L Dist - Public Works - Zone 10-City Wide	14.00	0.198%	\$ 642		\$ 642	\$ 19	\$ 661
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	57.00	0.807%	\$ 2,613		\$ 2,613	\$ 79	\$ 2,693
223-54- Baywood Assess 04-1 L&L - Public Works - Zone 10-City Wide	12.00	0.170%	\$ 550		\$ 550	\$ 17	\$ 567
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	33.00	0.467%	\$ 1,513		\$ 1,513	\$ 46	\$ 1,559
224-54- Bayside Assess Dist L&L - Public Works - Zone 10-City Wide	54.00	0.765%	\$ 2,476		\$ 2,476	\$ 75	\$ 2,551
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	15.00	0.212%	\$ 688		\$ 688	\$ 21	\$ 709
231-54- Stormwater Assessment - Public Works - Stormwater	61.00	0.864%	\$ 2,797		\$ 2,797	\$ 85	\$ 2,882
242-59- Community Development FND - Capital Projects - P&R Facilities Equipment	1.00	0.014%	\$ 46		\$ 46	\$ 1	\$ 47
243-41- Development Fee Fund - City Manager - City Manager	2.00	0.028%	\$ 92		\$ 92	\$ 3	\$ 94
246-30- Dif-Fire Facilities - Other - Administration	2.00	0.028%	\$ 92		\$ 92	\$ 3	\$ 94
247-30- Dif-Park & Rec - Other - Administration	7.00	0.099%	\$ 321		\$ 321	\$ 10	\$ 331
262-54- State Gas Tax Fund - Public Works - Streets Facility	142.00	2.010%	\$ 6,511		\$ 6,511	\$ 197	\$ 6,708
262-59- State Gas Tax Fund - Capital Projects - Traffic Facilities	25.00	0.354%	\$ 1,146		\$ 1,146	\$ 35	\$ 1,181
262-99- State Gas Tax Fund - Transfers - Transfers Out	9.00	0.127%	\$ 413		\$ 413	\$ 12	\$ 425
263-54- Measure "C" Street Fund - Public Works - Streets Facility	25.00	0.354%	\$ 1,146		\$ 1,146	\$ 35	\$ 1,181
263-99- Measure "C" Street Fund - Transfers - Transfers Out	3.00	0.042%	\$ 138		\$ 138	\$ 4	\$ 142
264-52- STMP Traffic Impact Fund - Community Development - Building-Inspection	4.00	0.057%	\$ 183		\$ 183	\$ 6	\$ 189
291-55- AB 939 - JPA Fund - Parks & Rec - Administration	1.00	0.014%	\$ 46		\$ 46	\$ 1	\$ 47
295-99- Grant Fund - Transfers - Transfers Out	6.00	0.085%	\$ 275		\$ 275	\$ 8	\$ 283
340-59- Grant Fund / Stip / Rip - Capital Projects - Traffic Facilities	20.00	0.283%	\$ 917		\$ 917	\$ 28	\$ 945
341-59- Grant Fund / Stip / TE - Capital Projects - Traffic Facilities	2.00	0.028%	\$ 92		\$ 92	\$ 3	\$ 94
342-59- Grant Fund / TIGR II - Capital Projects - Traffic Facilities	2.00	0.028%	\$ 92		\$ 92	\$ 3	\$ 94
344-59- Measure AA/EBRP - Capital Projects - Traffic Facilities	6.00	0.085%	\$ 275		\$ 275	\$ 8	\$ 283
345-59- Measure WW/EBRP - Capital Projects - Traffic Facilities	9.00	0.127%	\$ 413		\$ 413	\$ 12	\$ 425
346-59- CCTA Meas J Exp Plan - Capital Projects - Traffic Facilities	54.00	0.765%	\$ 2,476		\$ 2,476	\$ 75	\$ 2,551
347-59- CCTA TLC Grant - Capital Projects - Traffic Facilities	14.00	0.198%	\$ 642		\$ 642	\$ 19	\$ 661
348-59- CCTA PBTF - Capital Projects - Traffic Facilities	9.00	0.127%	\$ 413		\$ 413	\$ 12	\$ 425
349-59- SAFETEA LU - Capital Projects - Traffic Facilities	9.00	0.127%	\$ 413		\$ 413	\$ 12	\$ 425
350-59- STMP-SUB Reg Trans Proj - Capital Projects - Traffic Facilities	12.00	0.170%	\$ 550		\$ 550	\$ 17	\$ 567
381-30- Assmt. Dist 01-1 Debt SVC - Other - Debt Service	9.00	0.127%	\$ 413		\$ 413	\$ 12	\$ 425
382-30- Assmt. Dist 05-01 Debt SVC - Other - Debt Service	1.00	0.014%	\$ 46		\$ 46	\$ 1	\$ 47
420-30- Sewer Enterprise Fund - Other - Debt Service	1.00	0.014%	\$ 46		\$ 46	\$ 1	\$ 47
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	331.00	4.686%	\$ 15,177		\$ 15,177	\$ 459	\$ 15,636
420-59- Sewer Enterprise Fund - Capital Projects - Capital Projects-Other	22.00	0.311%	\$ 1,009		\$ 1,009	\$ 31	\$ 1,039
450-0- Vehicle Replacement Fund	24.00	0.340%	\$ 1,100		\$ 1,100	\$ 33	\$ 1,134
460-0- Equipment Replacement Fund	221.00	3.129%	\$ 10,133		\$ 10,133	\$ 307	\$ 10,440
470-54- Facility Maintenance Fund	817.00	11.567%	\$ 37,460		\$ 37,460	\$ 1,133	\$ 38,593
511-30- GASB 45 OPEB Liability - Other - Administration	2.00	0.028%	\$ 92		\$ 92	\$ 3	\$ 94

100-46- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
511-44- GASB 45 OPEB Liability - City Clerk - Management Services	2.00	0.028%	\$ 92		\$ 92	\$ 3	\$ 94
511-51- GASB 45 OPEB Liability - Public Safety - Police Admin/Insp/Support	2.00	0.028%	\$ 92		\$ 92	\$ 3	\$ 94
511-51- GASB 45 OPEB Liability - Public Safety - Police Patrol	11.00	0.156%	\$ 504		\$ 504	\$ 15	\$ 520
601-30- RDA-Operating Fund - Other - Administration	38.00	0.538%	\$ 1,742		\$ 1,742	\$ 53	\$ 1,795
601-41- RDA-Operating Fund - City Manager - Business Development	13.00	0.184%	\$ 596		\$ 596	\$ 18	\$ 614
614-30- Owner Participation Agmts - Other - Debt Service	2.00	0.028%	\$ 92		\$ 92	\$ 3	\$ 94
615-00- RDA Tax Alloc Series 2005 - Non-Departmental - Non-Division	4.00	0.057%	\$ 183		\$ 183	\$ 6	\$ 189
615-30- RDA Tax Alloc Series 2005 - Other - Debt Service	1.00	0.014%	\$ 46		\$ 46	\$ 1	\$ 47
619-30- 2007 RDA TAB Series A - Other - Debt Service	3.00	0.042%	\$ 138		\$ 138	\$ 4	\$ 142
640-99- Housing Set-Aside Operate - Transfers - Transfers Out	2.00	0.028%	\$ 92		\$ 92	\$ 3	\$ 94
672-30- 2003B Debt Service PFA - Other - Debt Service	1.00	0.014%	\$ 46		\$ 46	\$ 1	\$ 47
673-30- 2009 Debt Service PFA - Other - Debt Service	2.00	0.028%	\$ 92		\$ 92	\$ 3	\$ 94
Total	7063.00	100.000%	\$ 323,845	\$ -	\$ 323,845	\$ 8,389	\$ 332,234

Allocation Basis:

of AP Transactions per Fund / Dept

Source of Allocation:

GL Activity

CITY OF HERCULES, CA
2 CFR Part 225 Compliant Cost Allocation Plan FY17

100-46- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounting							
100-41- City Manager	483.00	0.978%	\$ 5,395		\$ 5,395		\$ 5,395
100-43- Legal Services	145.00	0.294%	\$ 1,619		\$ 1,619		\$ 1,619
100-44- City Clerk	2451.00	4.965%	\$ 27,375		\$ 27,375		\$ 27,375
100-45- Personnel (HR)	543.00	1.100%	\$ 6,065		\$ 6,065		\$ 6,065
100-46- Finance	628.00	1.272%	\$ 7,014		\$ 7,014		\$ 7,014
100-55- Parks & Rec Administration	365.00	0.739%	\$ 4,077		\$ 4,077	\$ 116	\$ 4,192
100-40- City Council	253.00	0.513%	\$ 2,826		\$ 2,826	\$ 80	\$ 2,906
100-51- Public Safety - Police Admin/Insp/Support	2459.00	4.981%	\$ 27,464		\$ 27,464	\$ 778	\$ 28,243
100-51- Public Safety - Police Patrol	951.00	1.927%	\$ 10,622		\$ 10,622	\$ 301	\$ 10,923
100-52- Community Development - Business & Regional Planning	615.00	1.246%	\$ 6,869		\$ 6,869	\$ 195	\$ 7,064
100-52- Community Development - Building-Inspection	1602.00	3.245%	\$ 17,893		\$ 17,893	\$ 507	\$ 18,400
100-54- Public Works - Streets Facility	490.00	0.993%	\$ 5,473		\$ 5,473	\$ 155	\$ 5,628
100-54- Public Works - Engineering-Operations	138.00	0.280%	\$ 1,541		\$ 1,541	\$ 44	\$ 1,585
100-54- Public Works - Engineering-Inspections	25.00	0.051%	\$ 279		\$ 279	\$ 8	\$ 287
100-55- Parks & Rec - Library	51.00	0.103%	\$ 570		\$ 570	\$ 16	\$ 586
100-55- Parks & Rec - Facility Rentals	2049.00	4.151%	\$ 22,885		\$ 22,885	\$ 649	\$ 23,534
100-55- Parks & Rec - Lupine Day Camp	2165.00	4.386%	\$ 24,181		\$ 24,181	\$ 685	\$ 24,866
100-55- Parks & Rec - Ohlone Day Camp	370.00	0.750%	\$ 4,132		\$ 4,132	\$ 117	\$ 4,250
100-55- Parks & Rec - Ohlone Child Care	1160.00	2.350%	\$ 12,956		\$ 12,956	\$ 367	\$ 13,323
100-55- Parks & Rec - Hanna Child Care	1386.00	2.808%	\$ 15,480		\$ 15,480	\$ 439	\$ 15,919
100-55- Parks & Rec - Child Care - Lupine Sch	1282.00	2.597%	\$ 14,319		\$ 14,319	\$ 406	\$ 14,724
100-55- Parks & Rec - Recreation Classes	2154.00	4.364%	\$ 24,058		\$ 24,058	\$ 682	\$ 24,740
100-55- Parks & Rec - Senior Citizens	1011.00	2.048%	\$ 11,292		\$ 11,292	\$ 320	\$ 11,612
100-55- Parks & Rec - Tiny Tots	1756.00	3.557%	\$ 19,613		\$ 19,613	\$ 556	\$ 20,169
100-55- Parks & Rec - Swim Center	6175.00	12.509%	\$ 68,968		\$ 68,968	\$ 1,955	\$ 70,923
100-55- Parks & Rec - Sports Program	2778.00	5.628%	\$ 31,027		\$ 31,027	\$ 879	\$ 31,907
100-55- Parks & Rec - Teen Program	201.00	0.407%	\$ 2,245		\$ 2,245	\$ 64	\$ 2,309
100-55- Parks & Rec - Comm Ctr-Concession Stand	73.00	0.148%	\$ 815		\$ 815	\$ 23	\$ 838
100-55- Parks & Rec - Youth/Teen Resource Ctr	1630.00	3.302%	\$ 18,205		\$ 18,205	\$ 516	\$ 18,721
100-99- Transfers - Transfers Out	5.00	0.010%	\$ 56		\$ 56	\$ 2	\$ 57
201-99- AB 3229 Cops Program - Transfers - Transfers Out	1.00	0.002%	\$ 11		\$ 11	\$ 0	\$ 11
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	979.00	1.983%	\$ 10,934		\$ 10,934	\$ 310	\$ 11,244
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	407.00	0.824%	\$ 4,546		\$ 4,546	\$ 129	\$ 4,675
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	390.00	0.790%	\$ 4,356		\$ 4,356	\$ 123	\$ 4,479
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	387.00	0.784%	\$ 4,322		\$ 4,322	\$ 123	\$ 4,445
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	373.00	0.756%	\$ 4,166		\$ 4,166	\$ 118	\$ 4,284
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	390.00	0.790%	\$ 4,356		\$ 4,356	\$ 123	\$ 4,479
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	389.00	0.788%	\$ 4,345		\$ 4,345	\$ 123	\$ 4,468

CITY OF HERCULES, CA
2 CFR Part 225 Compliant Cost Allocation Plan FY17

100-46- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	391.00	0.792%	\$ 4,367		\$ 4,367	\$ 124	\$ 4,491
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	401.00	0.812%	\$ 4,479		\$ 4,479	\$ 127	\$ 4,606
220-54- Citywide L&L Dist 83-11 - Public Works - Zone 8	422.00	0.855%	\$ 4,713		\$ 4,713	\$ 134	\$ 4,847
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	405.00	0.820%	\$ 4,523		\$ 4,523	\$ 128	\$ 4,652
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	554.00	1.122%	\$ 6,188		\$ 6,188	\$ 175	\$ 6,363
222-54- Hercules Village L&L Dist - Public Works - Zone 10-City Wide	16.00	0.032%	\$ 179		\$ 179	\$ 5	\$ 184
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	444.00	0.899%	\$ 4,959		\$ 4,959	\$ 141	\$ 5,100
223-54- Baywood Assess 04-1 L&L - Public Works - Zone 10-City Wide	14.00	0.028%	\$ 156		\$ 156	\$ 4	\$ 161
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	412.00	0.835%	\$ 4,602		\$ 4,602	\$ 130	\$ 4,732
224-54- Bayside Assess Dist L&L - Public Works - Zone 10-City Wide	67.00	0.136%	\$ 748		\$ 748	\$ 21	\$ 770
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	394.00	0.798%	\$ 4,401		\$ 4,401	\$ 125	\$ 4,525
231-54- Stormwater Assessment - Public Works - Stormwater	710.00	1.438%	\$ 7,930		\$ 7,930	\$ 225	\$ 8,155
241-00- Dif-Gen Public Facilities - Non-Departmental - Non-Division	94.00	0.190%	\$ 1,050		\$ 1,050	\$ 30	\$ 1,080
241-41- Dif-Gen Public Facilities - City Manager - City Manager	237.00	0.480%	\$ 2,647		\$ 2,647	\$ 75	\$ 2,722
242-59- Community Development FND - Capital Projects - P&R Facilities Equipment	5.00	0.010%	\$ 56		\$ 56	\$ 2	\$ 57
243-41- Development Fee Fund - City Manager - City Manager	241.00	0.488%	\$ 2,692		\$ 2,692	\$ 76	\$ 2,768
246-30- Dif-Fire Facilities - Other - Administration	5.00	0.010%	\$ 56		\$ 56	\$ 2	\$ 57
246-52- Dif-Fire Facilities - Community Development - Building-Inspection	4.00	0.008%	\$ 45		\$ 45	\$ 1	\$ 46
247-30- Dif-Park & Rec - Other - Administration	18.00	0.036%	\$ 201		\$ 201	\$ 6	\$ 207
261-00- Dif-Traffic Facilities - Non-Departmental - Non-Division	20.00	0.041%	\$ 223		\$ 223	\$ 6	\$ 230
261-30- Dif-Traffic Facilities - Other - Administration	2.00	0.004%	\$ 22		\$ 22	\$ 1	\$ 23
262-54- State Gas Tax Fund - Public Works - Streets Facility	909.00	1.841%	\$ 10,153		\$ 10,153	\$ 288	\$ 10,440
262-59- State Gas Tax Fund - Capital Projects - Traffic Facilities	34.00	0.069%	\$ 380		\$ 380	\$ 11	\$ 391
262-99- State Gas Tax Fund - Transfers - Transfers Out	16.00	0.032%	\$ 179		\$ 179	\$ 5	\$ 184
263-54- Measure "C" Street Fund - Public Works - Streets Facility	660.00	1.337%	\$ 7,371		\$ 7,371	\$ 209	\$ 7,580
263-99- Measure "C" Street Fund - Transfers - Transfers Out	7.00	0.014%	\$ 78		\$ 78	\$ 2	\$ 80
264-52- STMP Traffic Impact Fund - Community Development - Building-Inspection	16.00	0.032%	\$ 179		\$ 179	\$ 5	\$ 184
291-55- AB 939 - JPA Fund - Parks & Rec - Administration	2.00	0.004%	\$ 22		\$ 22	\$ 1	\$ 23
295-99- Grant Fund - Transfers - Transfers Out	16.00	0.032%	\$ 179		\$ 179	\$ 5	\$ 184
310-59- City Capital Proj-Multi - Capital Projects - Traffic Facilities	2.00	0.004%	\$ 22		\$ 22	\$ 1	\$ 23
340-59- Grant Fund / Stip / Rip - Capital Projects - Traffic Facilities	34.00	0.069%	\$ 380		\$ 380	\$ 11	\$ 391
341-59- Grant Fund / Stip / TE - Capital Projects - Traffic Facilities	8.00	0.016%	\$ 89		\$ 89	\$ 3	\$ 92
342-59- Grant Fund / TIGR II - Capital Projects - Traffic Facilities	4.00	0.008%	\$ 45		\$ 45	\$ 1	\$ 46
343-59- ABAG / EBRP - Capital Projects - Traffic Facilities	2.00	0.004%	\$ 22		\$ 22	\$ 1	\$ 23
344-59- Measure AA/EBRP - Capital Projects - Traffic Facilities	16.00	0.032%	\$ 179		\$ 179	\$ 5	\$ 184
345-59- Measure WW/EBRP - Capital Projects - Traffic Facilities	20.00	0.041%	\$ 223		\$ 223	\$ 6	\$ 230
346-59- CCTA Meas J Exp Plan - Capital Projects - Traffic Facilities	71.00	0.144%	\$ 793		\$ 793	\$ 22	\$ 815

100-46- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
347-59- CCTA TLC Grant - Capital Projects - Traffic Facilities	20.00	0.041%	\$ 223		\$ 223	\$ 6	\$ 230
348-59- CCTA PBTF - Capital Projects - Traffic Facilities	15.00	0.030%	\$ 168		\$ 168	\$ 5	\$ 172
349-59- SAFETEA LU - Capital Projects - Traffic Facilities	15.00	0.030%	\$ 168		\$ 168	\$ 5	\$ 172
350-59- STMP-SUB Reg Trans Proj - Capital Projects - Traffic Facilities	20.00	0.041%	\$ 223		\$ 223	\$ 6	\$ 230
351-59- Grant Fund / OBAG - New - Non-Departmental - Non-Division	4.00	0.008%	\$ 45		\$ 45	\$ 1	\$ 46
352-59- Grant Fund / TCRP - New - Non-Departmental - Non-Division	3.00	0.006%	\$ 34		\$ 34	\$ 1	\$ 34
381-30- Assmt. Dist 01-1 Debt SVC - Other - Debt Service	11.00	0.022%	\$ 123		\$ 123	\$ 3	\$ 126
382-30- Assmt. Dist 05-01 Debt SVC - Other - Debt Service	4.00	0.008%	\$ 45		\$ 45	\$ 1	\$ 46
383-30- Suntrust Lease - Other - Debt Service	6.00	0.012%	\$ 67		\$ 67	\$ 2	\$ 69
420-30- Sewer Enterprise Fund - Other - Debt Service	5.00	0.010%	\$ 56		\$ 56	\$ 2	\$ 57
420-49- Sewer Enterprise Fund - Asset Capitalization - Asset Capitalization	8.00	0.016%	\$ 89		\$ 89	\$ 3	\$ 92
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	1163.00	2.356%	\$ 12,989		\$ 12,989	\$ 368	\$ 13,358
420-59- Sewer Enterprise Fund - Capital Projects - Capital Projects-Other	81.00	0.164%	\$ 905		\$ 905	\$ 26	\$ 930
420-99- Sewer Enterprise Fund - Transfers - Transfers Out	1.00	0.002%	\$ 11		\$ 11	\$ 0	\$ 11
450-0- Vehicle Replacement Fund	74.00	0.150%	\$ 826		\$ 826	\$ 23	\$ 850
460-0- Equipment Replacement Fund	697.00	1.412%	\$ 7,785		\$ 7,785	\$ 221	\$ 8,005
470-54- Facility Maintenance Fund	1366.00	2.767%	\$ 15,257		\$ 15,257	\$ 432	\$ 15,689
511-00- GASB 45 OPEB Liability - Non-Departmental -	89.00	0.180%	\$ 994		\$ 994	\$ 28	\$ 1,022
511-30- GASB 45 OPEB Liability - Other - Administration	27.00	0.055%	\$ 302		\$ 302	\$ 9	\$ 310
511-44- GASB 45 OPEB Liability - City Clerk - Management Services	7.00	0.014%	\$ 78		\$ 78	\$ 2	\$ 80
511-45- GASB 45 OPEB Liability - Personal - Recruitment	2.00	0.004%	\$ 22		\$ 22	\$ 1	\$ 23
511-51- GASB 45 OPEB Liability - Public Safety - Police Admin/Insp/Support	15.00	0.030%	\$ 168		\$ 168	\$ 5	\$ 172
511-51- GASB 45 OPEB Liability - Public Safety - Police Patrol	25.00	0.051%	\$ 279		\$ 279	\$ 8	\$ 287
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	13.00	0.026%	\$ 145		\$ 145	\$ 4	\$ 149
511-55- GASB 45 OPEB Liability - Parks & Rec - Child Care - Lupine Sch	13.00	0.026%	\$ 145		\$ 145	\$ 4	\$ 149
601-30- RDA-Operating Fund - Other - Administration	51.00	0.103%	\$ 570		\$ 570	\$ 16	\$ 586
601-41- RDA-Operating Fund - City Manager - Business Development	14.00	0.028%	\$ 156		\$ 156	\$ 4	\$ 161
614-30- Owner Participation Agmts - Other - Debt Service	7.00	0.014%	\$ 78		\$ 78	\$ 2	\$ 80
615-00- RDA Tax Alloc Series 2005 - Non-Departmental - Non-Division	116.00	0.235%	\$ 1,296		\$ 1,296	\$ 37	\$ 1,332
615-30- RDA Tax Alloc Series 2005 - Other - Debt Service	4.00	0.008%	\$ 45		\$ 45	\$ 1	\$ 46
615-99- RDA Tax Alloc Series 2005 - Transfers - Transfers Out	3.00	0.006%	\$ 34		\$ 34	\$ 1	\$ 34
617-30- RDA Tax Alloc 2007 A - Other - Debt Service	4.00	0.008%	\$ 45		\$ 45	\$ 1	\$ 46
618-30- RDA Tax Alloc 2007 B - Other - Debt Service	4.00	0.008%	\$ 45		\$ 45	\$ 1	\$ 46
619-30- 2007 RDA TAB Series A - Other - Debt Service	8.00	0.016%	\$ 89		\$ 89	\$ 3	\$ 92
619-99- 2007 RDA TAB Series A - Transfers - Transfers Out	3.00	0.006%	\$ 34		\$ 34	\$ 1	\$ 34
620-99- Retirement Obligation Fund - Transfers - Transfers Out	21.00	0.043%	\$ 235		\$ 235	\$ 7	\$ 241
630-59- RDA - Capital Project Fund - Capital Projects - Capital Projects-Other	11.00	0.022%	\$ 123		\$ 123	\$ 3	\$ 126
630-99- RDA - Capital Project Fund - Transfers - Transfers Out	5.00	0.010%	\$ 56		\$ 56	\$ 2	\$ 57

100-46- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
631-59- RDA Capital Projects Mult - Capital Projects - Traffic Facilities	24.00	0.049%	\$ 268		\$ 268	\$ 8	\$ 276
640-60- Housing Set-Aside Operate - Affordable Housing Program - Affordable Housing Program	9.00	0.018%	\$ 101		\$ 101	\$ 3	\$ 103
640-99- Housing Set-Aside Operate - Transfers - Transfers Out	2.00	0.004%	\$ 22		\$ 22	\$ 1	\$ 23
672-30- 2003B Debt Service PFA - Other - Debt Service	4.00	0.008%	\$ 45		\$ 45	\$ 1	\$ 46
673-30- 2009 Debt Service PFA - Other - Debt Service	7.00	0.014%	\$ 78		\$ 78	\$ 2	\$ 80
Total	49364.00	100.000%	\$ 551,342	\$ -	\$ 551,342	\$ 14,283	\$ 565,625

Allocation Basis:

of Journal Entries per Fund / Dept

Source of Allocation:

GL Activity

CITY OF HERCULES, CA
2 CFR Part 225 Compliant Cost Allocation Plan FY17

100-46- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
AR & Cash Receipts							
100-44- City Clerk	1009.00	4.749%	\$ 10,105		\$ 10,105		\$ 10,105
100-46- Finance	1.00	0.005%	\$ 10		\$ 10		\$ 10
100-55- Parks & Rec Administration	217.00	1.021%	\$ 2,173		\$ 2,173	\$ 59	\$ 2,232
100-40- City Council	55.00	0.259%	\$ 551		\$ 551	\$ 15	\$ 566
100-51- Public Safety - Police Admin/Insp/Support	755.00	3.553%	\$ 7,561		\$ 7,561	\$ 206	\$ 7,767
100-51- Public Safety - Police Patrol	4.00	0.019%	\$ 40		\$ 40	\$ 1	\$ 41
100-52- Community Development - Business & Regional Planning	71.00	0.334%	\$ 711		\$ 711	\$ 19	\$ 730
100-52- Community Development - Building-Inspection	868.00	4.085%	\$ 8,693		\$ 8,693	\$ 236	\$ 8,929
100-54- Public Works - Engineering-Operations	34.00	0.160%	\$ 341		\$ 341	\$ 9	\$ 350
100-55- Parks & Rec - Library	3.00	0.014%	\$ 30		\$ 30	\$ 1	\$ 31
100-55- Parks & Rec - Facility Rentals	1510.00	7.107%	\$ 15,122		\$ 15,122	\$ 411	\$ 15,534
100-55- Parks & Rec - Lupine Day Camp	1733.00	8.156%	\$ 17,356		\$ 17,356	\$ 472	\$ 17,828
100-55- Parks & Rec - Ohlone Day Camp	13.00	0.061%	\$ 130		\$ 130	\$ 4	\$ 134
100-55- Parks & Rec - Ohlone Child Care	640.00	3.012%	\$ 6,409		\$ 6,409	\$ 174	\$ 6,584
100-55- Parks & Rec - Hanna Child Care	873.00	4.109%	\$ 8,743		\$ 8,743	\$ 238	\$ 8,981
100-55- Parks & Rec - Child Care - Lupine Sch	769.00	3.619%	\$ 7,701		\$ 7,701	\$ 209	\$ 7,911
100-55- Parks & Rec - Recreation Classes	1698.00	7.991%	\$ 17,005		\$ 17,005	\$ 463	\$ 17,468
100-55- Parks & Rec - Senior Citizens	702.00	3.304%	\$ 7,030		\$ 7,030	\$ 191	\$ 7,222
100-55- Parks & Rec - Tiny Tots	1264.00	5.949%	\$ 12,659		\$ 12,659	\$ 344	\$ 13,003
100-55- Parks & Rec - Swim Center	5464.00	25.715%	\$ 54,721		\$ 54,721	\$ 1,488	\$ 56,209
100-55- Parks & Rec - Sports Program	2364.00	11.126%	\$ 23,675		\$ 23,675	\$ 644	\$ 24,319
100-55- Parks & Rec - Teen Program	31.00	0.146%	\$ 310		\$ 310	\$ 8	\$ 319
100-55- Parks & Rec - Comm Ctr-Concession Stand	1.00	0.005%	\$ 10		\$ 10	\$ 0	\$ 10
100-55- Parks & Rec - Youth/Teen Resource Ctr	1105.00	5.200%	\$ 11,066		\$ 11,066	\$ 301	\$ 11,367
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	4.00	0.019%	\$ 40		\$ 40	\$ 1	\$ 41
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	3.00	0.014%	\$ 30		\$ 30	\$ 1	\$ 31
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	3.00	0.014%	\$ 30		\$ 30	\$ 1	\$ 31
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	3.00	0.014%	\$ 30		\$ 30	\$ 1	\$ 31
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	3.00	0.014%	\$ 30		\$ 30	\$ 1	\$ 31
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	3.00	0.014%	\$ 30		\$ 30	\$ 1	\$ 31
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	3.00	0.014%	\$ 30		\$ 30	\$ 1	\$ 31
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	3.00	0.014%	\$ 30		\$ 30	\$ 1	\$ 31
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	3.00	0.014%	\$ 30		\$ 30	\$ 1	\$ 31
220-54- Citywide L&L Dist 83-11 - Public Works - Zone 8	3.00	0.014%	\$ 30		\$ 30	\$ 1	\$ 31
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	3.00	0.014%	\$ 30		\$ 30	\$ 1	\$ 31
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	3.00	0.014%	\$ 30		\$ 30	\$ 1	\$ 31
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	3.00	0.014%	\$ 30		\$ 30	\$ 1	\$ 31
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	3.00	0.014%	\$ 30		\$ 30	\$ 1	\$ 31

100-46- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	3.00	0.014%	\$ 30		\$ 30	\$ 1	\$ 31
231-54- Stormwater Assessment - Public Works - Stormwater	2.00	0.009%	\$ 20		\$ 20	\$ 1	\$ 21
241-00- Dif-Gen Public Facilities - Non-Departmental - Non-Division	1.00	0.005%	\$ 10		\$ 10	\$ 0	\$ 10
261-00- Dif-Traffic Facilities - Non-Departmental - Non-Division	1.00	0.005%	\$ 10		\$ 10	\$ 0	\$ 10
340-59- Grant Fund / Stip / Rip - Capital Projects - Traffic Facilities	1.00	0.005%	\$ 10		\$ 10	\$ 0	\$ 10
341-59- Grant Fund / Stip / TE - Capital Projects - Traffic Facilities	1.00	0.005%	\$ 10		\$ 10	\$ 0	\$ 10
342-59- Grant Fund / TIGR II - Capital Projects - Traffic Facilities	1.00	0.005%	\$ 10		\$ 10	\$ 0	\$ 10
344-59- Measure AA/EBRP - Capital Projects - Traffic Facilities	4.00	0.019%	\$ 40		\$ 40	\$ 1	\$ 41
346-59- CCTA Meas J Exp Plan - Capital Projects - Traffic Facilities	1.00	0.005%	\$ 10		\$ 10	\$ 0	\$ 10
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	1.00	0.005%	\$ 10		\$ 10	\$ 0	\$ 10
460-0- Equipment Replacement Fund	1.00	0.005%	\$ 10		\$ 10	\$ 0	\$ 10
470-54- Facility Maintenance Fund	2.00	0.009%	\$ 20		\$ 20	\$ 1	\$ 21
511-00- GASB 45 OPEB Liability - Non-Departmental -	1.00	0.005%	\$ 10		\$ 10	\$ 0	\$ 10
601-30- RDA-Operating Fund - Other - Administration	1.00	0.005%	\$ 10		\$ 10	\$ 0	\$ 10
Total	21248.00	100.000%	\$ 212,794	\$ -	\$ 212,794	\$ 5,513	\$ 218,307

Allocation Basis:

of Cash Receipts per Fund / Dept

Source of Allocation:

GL Activity

CITY OF HERCULES, CA
2 CFR Part 225 Compliant Cost Allocation Plan FY17

100-46- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Budget Prep							
100-41- City Manager	620754.00	0.683%	\$ 1,629		\$ 1,629		\$ 1,629
100-43- Legal Services	398516.00	0.439%	\$ 1,046		\$ 1,046		\$ 1,046
100-44- City Clerk	984376.00	1.083%	\$ 2,583		\$ 2,583		\$ 2,583
100-45- Personnel (HR)	167218.00	0.184%	\$ 439		\$ 439		\$ 439
100-46- Finance	2033245.00	2.238%	\$ 5,336		\$ 5,336		\$ 5,336
100-55- Parks & Rec Administration	17733.00	0.020%	\$ 47		\$ 47	\$ 1	\$ 48
100-40- City Council	189397.00	0.208%	\$ 497		\$ 497	\$ 14	\$ 511
100-00- Non-Departmental - Non-Division	80.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
100-51- Public Safety - Police Admin/Insp/Support	2318157.73	2.551%	\$ 6,084		\$ 6,084	\$ 165	\$ 6,249
100-51- Public Safety - Police Patrol	3703672.90	4.076%	\$ 9,720		\$ 9,720	\$ 264	\$ 9,984
100-52- Community Development - Business & Regional Planning	404449.57	0.445%	\$ 1,061		\$ 1,061	\$ 29	\$ 1,090
100-52- Community Development - Building-Inspection	107700.73	0.119%	\$ 283		\$ 283	\$ 8	\$ 290
100-54- Public Works - Streets Facility	187093.93	0.206%	\$ 491		\$ 491	\$ 13	\$ 504
100-54- Public Works - Engineering-Operations	15075.96	0.017%	\$ 40		\$ 40	\$ 1	\$ 41
100-54- Public Works - Engineering-Inspections	11829.94	0.013%	\$ 31		\$ 31	\$ 1	\$ 32
100-55- Parks & Rec - Library	75510.73	0.083%	\$ 198		\$ 198	\$ 5	\$ 204
100-55- Parks & Rec - Facility Rentals	203478.70	0.224%	\$ 534		\$ 534	\$ 15	\$ 549
100-55- Parks & Rec - Lupine Day Camp	85514.46	0.094%	\$ 224		\$ 224	\$ 6	\$ 231
100-55- Parks & Rec - Ohlone Day Camp	14942.89	0.016%	\$ 39		\$ 39	\$ 1	\$ 40
100-55- Parks & Rec - Ohlone Child Care	187963.78	0.207%	\$ 493		\$ 493	\$ 13	\$ 507
100-55- Parks & Rec - Hanna Child Care	202299.53	0.223%	\$ 531		\$ 531	\$ 14	\$ 545
100-55- Parks & Rec - Child Care - Lupine Sch	194686.84	0.214%	\$ 511		\$ 511	\$ 14	\$ 525
100-55- Parks & Rec - Recreation Classes	87493.22	0.096%	\$ 230		\$ 230	\$ 6	\$ 236
100-55- Parks & Rec - Senior Citizens	60421.14	0.066%	\$ 159		\$ 159	\$ 4	\$ 163
100-55- Parks & Rec - Tiny Tots	175508.53	0.193%	\$ 461		\$ 461	\$ 13	\$ 473
100-55- Parks & Rec - Swim Center	312626.91	0.344%	\$ 820		\$ 820	\$ 22	\$ 843
100-55- Parks & Rec - Sports Program	115397.93	0.127%	\$ 303		\$ 303	\$ 8	\$ 311
100-55- Parks & Rec - Teen Program	9414.26	0.010%	\$ 25		\$ 25	\$ 1	\$ 25
100-55- Parks & Rec - Comm Ctr-Concession Stand	63.21	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
100-55- Parks & Rec - Youth/Teen Resource Ctr	140103.82	0.154%	\$ 368		\$ 368	\$ 10	\$ 378
100-99- Transfers - Transfers Out	50000.00	0.055%	\$ 131		\$ 131	\$ 4	\$ 135
201-99- AB 3229 Cops Program - Transfers - Transfers Out	100000.00	0.110%	\$ 262		\$ 262	\$ 7	\$ 270
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	806376.11	0.887%	\$ 2,116		\$ 2,116	\$ 57	\$ 2,174
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	42685.77	0.047%	\$ 112		\$ 112	\$ 3	\$ 115
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	53590.86	0.059%	\$ 141		\$ 141	\$ 4	\$ 144
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	55908.96	0.062%	\$ 147		\$ 147	\$ 4	\$ 151
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	50681.29	0.056%	\$ 133		\$ 133	\$ 4	\$ 137
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	28544.97	0.031%	\$ 75		\$ 75	\$ 2	\$ 77

100-46- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	42114.69	0.046%	\$ 111		\$ 111	\$ 3	\$ 114
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	39174.51	0.043%	\$ 103		\$ 103	\$ 3	\$ 106
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	55421.52	0.061%	\$ 145		\$ 145	\$ 4	\$ 149
220-54- Citywide L&L Dist 83-11 - Public Works - Zone 8	128180.50	0.141%	\$ 336		\$ 336	\$ 9	\$ 346
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	79583.42	0.088%	\$ 209		\$ 209	\$ 6	\$ 215
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	351083.39	0.386%	\$ 921		\$ 921	\$ 25	\$ 946
222-54- Hercules Village L&L Dist - Public Works - Zone 10-City Wide	2966.25	0.003%	\$ 8		\$ 8	\$ 0	\$ 8
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	111440.13	0.123%	\$ 292		\$ 292	\$ 8	\$ 300
223-54- Baywood Assess 04-1 L&L - Public Works - Zone 10-City Wide	143.72	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	86207.90	0.095%	\$ 226		\$ 226	\$ 6	\$ 232
224-54- Bayside Assess Dist L&L - Public Works - Zone 10-City Wide	1021.87	0.001%	\$ 3		\$ 3	\$ 0	\$ 3
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	68491.69	0.075%	\$ 180		\$ 180	\$ 5	\$ 185
231-54- Stormwater Assessment - Public Works - Stormwater	280351.22	0.309%	\$ 736		\$ 736	\$ 20	\$ 756
241-41- Dif-Gen Public Facilities - City Manager - City Manager	24574.76	0.027%	\$ 64		\$ 64	\$ 2	\$ 66
242-59- Community Development FND - Capital Projects - P&R Facilities Equipment	38437.78	0.042%	\$ 101		\$ 101	\$ 3	\$ 104
243-41- Development Fee Fund - City Manager - City Manager	34429.78	0.038%	\$ 90		\$ 90	\$ 2	\$ 93
246-30- Dif-Fire Facilities - Other - Administration	69242.90	0.076%	\$ 182		\$ 182	\$ 5	\$ 187
247-30- Dif-Park & Rec - Other - Administration	211393.24	0.233%	\$ 555		\$ 555	\$ 15	\$ 570
262-54- State Gas Tax Fund - Public Works - Streets Facility	948574.55	1.044%	\$ 2,490		\$ 2,490	\$ 68	\$ 2,557
262-59- State Gas Tax Fund - Capital Projects - Traffic Facilities	177635.97	0.196%	\$ 466		\$ 466	\$ 13	\$ 479
263-54- Measure "C" Street Fund - Public Works - Streets Facility	513247.24	0.565%	\$ 1,347		\$ 1,347	\$ 37	\$ 1,384
264-52- STMP Traffic Impact Fund - Community Development - Building-Inspection	214382.70	0.236%	\$ 563		\$ 563	\$ 15	\$ 578
291-55- AB 939 - JPA Fund - Parks & Rec - Administration	5862.25	0.006%	\$ 15		\$ 15	\$ 0	\$ 16
295-99- Grant Fund - Transfers - Transfers Out	1735000.00	1.909%	\$ 4,553		\$ 4,553	\$ 124	\$ 4,677
340-59- Grant Fund / Stip / Rip - Capital Projects - Traffic Facilities	3007592.48	3.310%	\$ 7,893		\$ 7,893	\$ 214	\$ 8,108
341-59- Grant Fund / Stip / TE - Capital Projects - Traffic Facilities	492565.01	0.542%	\$ 1,293		\$ 1,293	\$ 35	\$ 1,328
342-59- Grant Fund / TIGR II - Capital Projects - Traffic Facilities	83150.00	0.092%	\$ 218		\$ 218	\$ 6	\$ 224
344-59- Measure AA/EBRP - Capital Projects - Traffic Facilities	38276.19	0.042%	\$ 100		\$ 100	\$ 3	\$ 103
345-59- Measure WW/EBRP - Capital Projects - Traffic Facilities	164942.58	0.182%	\$ 433		\$ 433	\$ 12	\$ 445
346-59- CCTA Meas J Exp Plan - Capital Projects - Traffic Facilities	1564904.50	1.722%	\$ 4,107		\$ 4,107	\$ 112	\$ 4,219
347-59- CCTA TLC Grant - Capital Projects - Traffic Facilities	204456.88	0.225%	\$ 537		\$ 537	\$ 15	\$ 551
348-59- CCTA PBTF - Capital Projects - Traffic Facilities	237937.50	0.262%	\$ 624		\$ 624	\$ 17	\$ 641
349-59- SAFETEA LU - Capital Projects - Traffic Facilities	888.81	0.001%	\$ 2		\$ 2	\$ 0	\$ 2
350-59- STMP-SUB Reg Trans Proj - Capital Projects - Traffic Facilities	759443.79	0.836%	\$ 1,993		\$ 1,993	\$ 54	\$ 2,047
351-59- Grant Fund / OBAG - New - Non-Departmental - Non-Division	701956.82	0.773%	\$ 1,842		\$ 1,842	\$ 50	\$ 1,892
352-59- Grant Fund / TCRP - New - Non-Departmental - Non-Division	681686.25	0.750%	\$ 1,789		\$ 1,789	\$ 49	\$ 1,838
381-30- Assmt. Dist 01-1 Debt SVC - Other - Debt Service	882470.47	0.971%	\$ 2,316		\$ 2,316	\$ 63	\$ 2,379
382-30- Assmt. Dist 05-01 Debt SVC - Other - Debt Service	420967.50	0.463%	\$ 1,105		\$ 1,105	\$ 30	\$ 1,135
383-30- Suntrust Lease - Other - Debt Service	205098.74	0.226%	\$ 538		\$ 538	\$ 15	\$ 553
420-30- Sewer Enterprise Fund - Other - Debt Service	483225.02	0.532%	\$ 1,268		\$ 1,268	\$ 34	\$ 1,303
420-49- Sewer Enterprise Fund - Asset Capitalization - Asset Capitalization	8849554.73	9.740%	\$ 23,225		\$ 23,225	\$ 631	\$ 23,856

100-46- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	2252165.86	2.479%	\$ 5,911		\$ 5,911	\$ 161	\$ 6,071
420-59- Sewer Enterprise Fund - Capital Projects - Capital Projects-Other	10224653.38	11.253%	\$ 26,834		\$ 26,834	\$ 729	\$ 27,563
420-99- Sewer Enterprise Fund - Transfers - Transfers Out	245000.00	0.270%	\$ 643		\$ 643	\$ 17	\$ 660
450-0- Vehicle Replacement Fund	601585.00	0.662%	\$ 1,579		\$ 1,579	\$ 43	\$ 1,622
460-0- Equipment Replacement Fund	853563.00	0.939%	\$ 2,240		\$ 2,240	\$ 61	\$ 2,301
470-54- Facility Maintenance Fund	451797.84	0.497%	\$ 1,186		\$ 1,186	\$ 32	\$ 1,218
511-00- GASB 45 OPEB Liability - Non-Departmental -	50000.00	0.055%	\$ 131		\$ 131	\$ 4	\$ 135
511-30- GASB 45 OPEB Liability - Other - Administration	13619.04	0.015%	\$ 36		\$ 36	\$ 1	\$ 37
511-44- GASB 45 OPEB Liability - City Clerk - Management Services	2173.33	0.002%	\$ 6		\$ 6	\$ 0	\$ 6
511-45- GASB 45 OPEB Liability - Personal - Recruitment	13.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
511-51- GASB 45 OPEB Liability - Public Safety - Police Admin/Insp/Support	11034.45	0.012%	\$ 29		\$ 29	\$ 1	\$ 30
511-51- GASB 45 OPEB Liability - Public Safety - Police Patrol	24741.86	0.027%	\$ 65		\$ 65	\$ 2	\$ 67
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	1523.32	0.002%	\$ 4		\$ 4	\$ 0	\$ 4
511-55- GASB 45 OPEB Liability - Parks & Rec - Child Care - Lupine Sch	1523.32	0.002%	\$ 4		\$ 4	\$ 0	\$ 4
730-99- Hercules Golf Club - Transfers - Transfers Out	10000.00	0.011%	\$ 26		\$ 26	\$ 1	\$ 27
940-00- Gen-Fixed Assets Acct GRP - Non-Departmental - Non-Division	2653096.14	2.920%	\$ 6,963		\$ 6,963	\$ 189	\$ 7,152
960-00- RDA-Fixed Assets Acct GRP - Non-Departmental - Non-Division	310157.34	0.341%	\$ 814		\$ 814	\$ 22	\$ 836
601-30- RDA-Operating Fund - Other - Administration	28039.84	0.031%	\$ 74		\$ 74	\$ 2	\$ 76
601-41- RDA-Operating Fund - City Manager - Business Development	791.76	0.001%	\$ 2		\$ 2	\$ 0	\$ 2
614-30- Owner Participation Agmts - Other - Debt Service	2010018.00	2.212%	\$ 5,275		\$ 5,275	\$ 143	\$ 5,419
615-00- RDA Tax Alloc Series 2005 - Non-Departmental - Non-Division	9705.00	0.011%	\$ 25		\$ 25	\$ 1	\$ 26
615-30- RDA Tax Alloc Series 2005 - Other - Debt Service	1934295.00	2.129%	\$ 5,076		\$ 5,076	\$ 138	\$ 5,214
615-99- RDA Tax Alloc Series 2005 - Transfers - Transfers Out	2620663.76	2.884%	\$ 6,878		\$ 6,878	\$ 187	\$ 7,065
617-30- RDA Tax Alloc 2007 A - Other - Debt Service	317393.76	0.349%	\$ 833		\$ 833	\$ 23	\$ 856
618-30- RDA Tax Alloc 2007 B - Other - Debt Service	100718.75	0.111%	\$ 264		\$ 264	\$ 7	\$ 272
619-30- 2007 RDA TAB Series A - Other - Debt Service	2363413.76	2.601%	\$ 6,203		\$ 6,203	\$ 168	\$ 6,371
619-99- 2007 RDA TAB Series A - Transfers - Transfers Out	1880018.00	2.069%	\$ 4,934		\$ 4,934	\$ 134	\$ 5,068
620-99- Retirement Obligation Fund - Transfers - Transfers Out	10868077.67	11.961%	\$ 28,523		\$ 28,523	\$ 775	\$ 29,298
630-59- RDA - Capital Project Fund - Capital Projects - Capital Projects-Other	8262997.43	9.094%	\$ 21,686		\$ 21,686	\$ 589	\$ 22,275
630-99- RDA - Capital Project Fund - Transfers - Transfers Out	2918142.07	3.212%	\$ 7,659		\$ 7,659	\$ 208	\$ 7,867
640-60- Housing Set-Aside Operate - Affordable Housing Program - Affordable Housing Program	49000.00	0.054%	\$ 129		\$ 129	\$ 3	\$ 132
640-99- Housing Set-Aside Operate - Transfers - Transfers Out	216592.00	0.238%	\$ 568		\$ 568	\$ 15	\$ 584
672-30- 2003B Debt Service PFA - Other - Debt Service	567492.50	0.625%	\$ 1,489		\$ 1,489	\$ 40	\$ 1,530
673-30- 2009 Debt Service PFA - Other - Debt Service	797547.00	0.878%	\$ 2,093		\$ 2,093	\$ 57	\$ 2,150
Total	90862146.10	100.000%	\$ 238,465	\$ -	\$ 238,465	\$ 6,178	\$ 244,642

Allocation Basis:

Actual Expenditures per Fund / Dept

Source of Allocation:

FY16-17 Expenditure Report

100-46- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
RDA							
601-30- RDA-Operating Fund - Other - Administration	51.00	18.280%	\$ 54,256		\$ 54,256	\$ 1,406	\$ 55,661
601-41- RDA-Operating Fund - City Manager - Business Development	14.00	5.018%	\$ 14,894		\$ 14,894	\$ 386	\$ 15,280
615-00- RDA Tax Alloc Series 2005 - Non-Departmental - Non-Division	116.00	41.577%	\$ 123,406		\$ 123,406	\$ 3,197	\$ 126,603
615-30- RDA Tax Alloc Series 2005 - Other - Debt Service	4.00	1.434%	\$ 4,255		\$ 4,255	\$ 110	\$ 4,366
615-99- RDA Tax Alloc Series 2005 - Transfers - Transfers Out	3.00	1.075%	\$ 3,192		\$ 3,192	\$ 83	\$ 3,274
617-30- RDA Tax Alloc 2007 A - Other - Debt Service	4.00	1.434%	\$ 4,255		\$ 4,255	\$ 110	\$ 4,366
618-30- RDA Tax Alloc 2007 B - Other - Debt Service	4.00	1.434%	\$ 4,255		\$ 4,255	\$ 110	\$ 4,366
619-30- 2007 RDA TAB Series A - Other - Debt Service	8.00	2.867%	\$ 8,511		\$ 8,511	\$ 220	\$ 8,731
619-99- 2007 RDA TAB Series A - Transfers - Transfers Out	3.00	1.075%	\$ 3,192		\$ 3,192	\$ 83	\$ 3,274
620-99- Retirement Obligation Fund - Transfers - Transfers Out	21.00	7.527%	\$ 22,341		\$ 22,341	\$ 579	\$ 22,919
630-59- RDA - Capital Project Fund - Capital Projects - Capital Projects-Other	11.00	3.943%	\$ 11,702		\$ 11,702	\$ 303	\$ 12,005
630-99- RDA - Capital Project Fund - Transfers - Transfers Out	5.00	1.792%	\$ 5,319		\$ 5,319	\$ 138	\$ 5,457
631-59- RDA Capital Projects Mult - Capital Projects - Traffic Facilities	24.00	8.602%	\$ 25,532		\$ 25,532	\$ 661	\$ 26,194
640-60- Housing Set-Aside Operate - Affordable Housing Program - Affordable Housing Program	9.00	3.226%	\$ 9,575		\$ 9,575	\$ 248	\$ 9,823
640-99- Housing Set-Aside Operate - Transfers - Transfers Out	2.00	0.717%	\$ 2,128		\$ 2,128	\$ 55	\$ 2,183
Total	279.00	100.000%	\$ 296,812	\$ -	\$ 296,812	\$ 7,689	\$ 304,501

Allocation Basis:

of GL Transactions per RDA & RDA Housing Fund

Source of Allocation:

GL Activity

CITY OF HERCULES, CA
2 CFR Part 225 Compliant Cost Allocation Plan FY17

ALLOCATION SUMMARY

100-46- Finance

	Payroll	AP	Accounting	AR & Cash Receipts	Budget Prep	RDA	Total
100-41- City Manager	\$ 7,535	\$ 7,107	\$ 5,395	\$ -	\$ 1,629	\$ -	\$ 21,665
100-43- Legal Services	\$ -	\$ 5,365	\$ 1,619	\$ -	\$ 1,046	\$ -	\$ 8,030
100-44- City Clerk	\$ 7,441	\$ 20,862	\$ 27,375	\$ 10,105	\$ 2,583	\$ -	\$ 68,366
100-45- Personnel (HR)	\$ 3,314	\$ 6,603	\$ 6,065	\$ -	\$ 439	\$ -	\$ 16,420
100-46- Finance	\$ 15,694	\$ 6,603	\$ 7,014	\$ 10	\$ 5,336	\$ -	\$ 34,657
100-55- Parks & Rec Administration	\$ -	\$ 4,346	\$ 4,192	\$ 2,232	\$ 48	\$ -	\$ 10,818
100-40- City Council	\$ 16,068	\$ 4,062	\$ 2,906	\$ 566	\$ 511	\$ -	\$ 24,113
100-51- Public Safety - Police Admin/Insp/Support	\$ 28,923	\$ 34,767	\$ 28,243	\$ 7,767	\$ 6,249	\$ -	\$ 105,949
100-51- Public Safety - Police Patrol	\$ 70,700	\$ 14,597	\$ 10,923	\$ 41	\$ 9,984	\$ -	\$ 106,245
100-52- Community Development - Business & Regional Planning	\$ 32,136	\$ 5,243	\$ 7,064	\$ 730	\$ 1,090	\$ -	\$ 46,264
100-52- Community Development - Building-Inspection	\$ 4,531	\$ 3,590	\$ 18,400	\$ 8,929	\$ 290	\$ -	\$ 35,741
100-54- Public Works - Streets Facility	\$ 161	\$ 9,448	\$ 5,628	\$ -	\$ 504	\$ -	\$ 15,741
100-54- Public Works - Engineering-Operations	\$ -	\$ 3,354	\$ 1,585	\$ 350	\$ 41	\$ -	\$ 5,329
100-54- Public Works - Engineering-Inspections	\$ -	\$ 945	\$ 287	\$ -	\$ 32	\$ -	\$ 1,264
100-55- Parks & Rec - Library	\$ -	\$ 1,228	\$ 586	\$ 31	\$ 204	\$ -	\$ 2,048
100-55- Parks & Rec - Facility Rentals	\$ 40,781	\$ 4,724	\$ 23,534	\$ 15,534	\$ 549	\$ -	\$ 85,121
100-55- Parks & Rec - Lupine Day Camp	\$ 3,535	\$ 3,921	\$ 24,866	\$ 17,828	\$ 231	\$ -	\$ 50,380
100-55- Parks & Rec - Ohlone Day Camp	\$ 321	\$ 2,126	\$ 4,250	\$ 134	\$ 40	\$ -	\$ 6,871
100-55- Parks & Rec - Ohlone Child Care	\$ 11,537	\$ 6,424	\$ 13,323	\$ 6,584	\$ 507	\$ -	\$ 38,375
100-55- Parks & Rec - Hanna Child Care	\$ 21,178	\$ 5,102	\$ 15,919	\$ 8,981	\$ 545	\$ -	\$ 51,725
100-55- Parks & Rec - Child Care - Lupine Sch	\$ 24,392	\$ 6,046	\$ 14,724	\$ 7,911	\$ 525	\$ -	\$ 53,598
100-55- Parks & Rec - Recreation Classes	\$ 1,253	\$ 4,110	\$ 24,740	\$ 17,468	\$ 236	\$ -	\$ 47,806
100-55- Parks & Rec - Senior Citizens	\$ 3,535	\$ 1,181	\$ 11,612	\$ 7,222	\$ 163	\$ -	\$ 23,712
100-55- Parks & Rec - Tiny Tots	\$ 8,002	\$ 4,960	\$ 20,169	\$ 13,003	\$ 473	\$ -	\$ 46,607
100-55- Parks & Rec - Swim Center	\$ 45,602	\$ 9,164	\$ 70,923	\$ 56,209	\$ 843	\$ -	\$ 182,741
100-55- Parks & Rec - Sports Program	\$ 11,858	\$ 3,590	\$ 31,907	\$ 24,319	\$ 311	\$ -	\$ 71,985
100-55- Parks & Rec - Teen Program	\$ 257	\$ 2,315	\$ 2,309	\$ 319	\$ 25	\$ -	\$ 5,225
100-55- Parks & Rec - Comm Ctr-Concession Stand	\$ -	\$ 1,181	\$ 838	\$ 10	\$ 0	\$ -	\$ 2,030
100-55- Parks & Rec - Youth/Teen Resource Ctr	\$ 7,681	\$ 8,456	\$ 18,721	\$ 11,367	\$ 378	\$ -	\$ 46,603
100-99- Transfers - Transfers Out	\$ -	\$ -	\$ 57	\$ -	\$ 135	\$ -	\$ 192
201-99- AB 3229 Cops Program - Transfers - Transfers Out	\$ -	\$ -	\$ 11	\$ -	\$ 270	\$ -	\$ 281
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	\$ 10,348	\$ 9,542	\$ 11,244	\$ 41	\$ 2,174	\$ -	\$ 33,349
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	\$ 482	\$ 2,551	\$ 4,675	\$ 31	\$ 115	\$ -	\$ 7,853
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	\$ 482	\$ 2,220	\$ 4,479	\$ 31	\$ 144	\$ -	\$ 7,357
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	\$ 546	\$ 2,126	\$ 4,445	\$ 31	\$ 151	\$ -	\$ 7,298
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	\$ 193	\$ 1,559	\$ 4,284	\$ 31	\$ 137	\$ -	\$ 6,203
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	\$ 193	\$ 2,409	\$ 4,479	\$ 31	\$ 77	\$ -	\$ 7,189
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	\$ 193	\$ 2,315	\$ 4,468	\$ 31	\$ 114	\$ -	\$ 7,120
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	\$ 546	\$ 2,126	\$ 4,491	\$ 31	\$ 106	\$ -	\$ 7,299
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	\$ 450	\$ 2,598	\$ 4,606	\$ 31	\$ 149	\$ -	\$ 7,834

CITY OF HERCULES, CA
2 CFR Part 225 Compliant Cost Allocation Plan FY17

ALLOCATION SUMMARY

100-46- Finance

	Payroll	AP	Accounting	AR & Cash Receipts	Budget Prep	RDA	Total
220-54- Citywide L&L Dist 83-11 - Public Works - Zone 8	\$ 450	\$ 3,590	\$ 4,847	\$ 31	\$ 346	\$ -	\$ 9,263
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	\$ 514	\$ 3,118	\$ 4,652	\$ 31	\$ 215	\$ -	\$ 8,529
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	\$ 2,442	\$ 6,566	\$ 6,363	\$ 31	\$ 946	\$ -	\$ 16,349
222-54- Hercules Village L&L Dist - Public Works - Zone 10-City Wide	\$ -	\$ 661	\$ 184	\$ -	\$ 8	\$ -	\$ 853
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	\$ 868	\$ 2,693	\$ 5,100	\$ 31	\$ 300	\$ -	\$ 8,991
223-54- Baywood Assess 04-1 L&L - Public Works - Zone 10-City Wide	\$ -	\$ 567	\$ 161	\$ -	\$ 0	\$ -	\$ 728
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	\$ 1,446	\$ 1,559	\$ 4,732	\$ 31	\$ 232	\$ -	\$ 8,000
224-54- Bayside Assess Dist L&L - Public Works - Zone 10-City Wide	\$ -	\$ 2,551	\$ 770	\$ -	\$ 3	\$ -	\$ 3,323
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	\$ 707	\$ 709	\$ 4,525	\$ 31	\$ 185	\$ -	\$ 6,156
231-54- Stormwater Assessment - Public Works - Stormwater	\$ 3,760	\$ 2,882	\$ 8,155	\$ 21	\$ 756	\$ -	\$ 15,573
241-00- Dif-Gen Public Facilities - Non-Departmental - Non-Division	\$ -	\$ -	\$ 1,080	\$ 10	\$ -	\$ -	\$ 1,090
241-41- Dif-Gen Public Facilities - City Manager - City Manager	\$ 225	\$ -	\$ 2,722	\$ -	\$ 66	\$ -	\$ 3,013
242-59- Community Development FND - Capital Projects - P&R Facilities Equipment	\$ -	\$ 47	\$ 57	\$ -	\$ 104	\$ -	\$ 208
243-41- Development Fee Fund - City Manager - City Manager	\$ 225	\$ 94	\$ 2,768	\$ -	\$ 93	\$ -	\$ 3,180
246-30- Dif-Fire Facilities - Other - Administration	\$ -	\$ 94	\$ 57	\$ -	\$ 187	\$ -	\$ 339
246-52- Dif-Fire Facilities - Community Development - Building-Inspection	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ 46
247-30- Dif-Park & Rec - Other - Administration	\$ -	\$ 331	\$ 207	\$ -	\$ 570	\$ -	\$ 1,107
261-00- Dif-Traffic Facilities - Non-Departmental - Non-Division	\$ -	\$ -	\$ 230	\$ 10	\$ -	\$ -	\$ 240
261-30- Dif-Traffic Facilities - Other - Administration	\$ -	\$ -	\$ 23	\$ -	\$ -	\$ -	\$ 23
262-54- State Gas Tax Fund - Public Works - Streets Facility	\$ 3,921	\$ 6,708	\$ 10,440	\$ -	\$ 2,557	\$ -	\$ 23,626
262-59- State Gas Tax Fund - Capital Projects - Traffic Facilities	\$ -	\$ 1,181	\$ 391	\$ -	\$ 479	\$ -	\$ 2,050
262-99- State Gas Tax Fund - Transfers - Transfers Out	\$ -	\$ 425	\$ 184	\$ -	\$ -	\$ -	\$ 609
263-54- Measure "C" Street Fund - Public Works - Streets Facility	\$ 3,599	\$ 1,181	\$ 7,580	\$ -	\$ 1,384	\$ -	\$ 13,744
263-99- Measure "C" Street Fund - Transfers - Transfers Out	\$ -	\$ 142	\$ 80	\$ -	\$ -	\$ -	\$ 222
264-52- STMP Traffic Impact Fund - Community Development - Building-Inspection	\$ -	\$ 189	\$ 184	\$ -	\$ 578	\$ -	\$ 951
291-55- AB 939 - JPA Fund - Parks & Rec - Administration	\$ -	\$ 47	\$ 23	\$ -	\$ 16	\$ -	\$ 86
295-99- Grant Fund - Transfers - Transfers Out	\$ -	\$ 283	\$ 184	\$ -	\$ 4,677	\$ -	\$ 5,144
310-59- City Capital Proj-Multi - Capital Projects - Traffic Facilities	\$ -	\$ -	\$ 23	\$ -	\$ -	\$ -	\$ 23
340-59- Grant Fund / Stip / Rip - Capital Projects - Traffic Facilities	\$ -	\$ 945	\$ 391	\$ 10	\$ 8,108	\$ -	\$ 9,453
341-59- Grant Fund / Stip / TE - Capital Projects - Traffic Facilities	\$ -	\$ 94	\$ 92	\$ 10	\$ 1,328	\$ -	\$ 1,524
342-59- Grant Fund / TIGR II - Capital Projects - Traffic Facilities	\$ -	\$ 94	\$ 46	\$ 10	\$ 224	\$ -	\$ 375
343-59- ABAG / EBRP - Capital Projects - Traffic Facilities	\$ -	\$ -	\$ 23	\$ -	\$ -	\$ -	\$ 23
344-59- Measure AA/EBRP - Capital Projects - Traffic Facilities	\$ -	\$ 283	\$ 184	\$ 41	\$ 103	\$ -	\$ 612
345-59- Measure WW/EBRP - Capital Projects - Traffic Facilities	\$ -	\$ 425	\$ 230	\$ -	\$ 445	\$ -	\$ 1,099
346-59- CCTA Meas J Exp Plan - Capital Projects - Traffic Facilities	\$ -	\$ 2,551	\$ 815	\$ 10	\$ 4,219	\$ -	\$ 7,595
347-59- CCTA TLC Grant - Capital Projects - Traffic Facilities	\$ -	\$ 661	\$ 230	\$ -	\$ 551	\$ -	\$ 1,442
348-59- CCTA PBTF - Capital Projects - Traffic Facilities	\$ -	\$ 425	\$ 172	\$ -	\$ 641	\$ -	\$ 1,239
349-59- SAFETEA LU - Capital Projects - Traffic Facilities	\$ -	\$ 425	\$ 172	\$ -	\$ 2	\$ -	\$ 600
350-59- STMP-SUB Reg Trans Proj - Capital Projects - Traffic Facilities	\$ -	\$ 567	\$ 230	\$ -	\$ 2,047	\$ -	\$ 2,844
351-59- Grant Fund / OBAG - New - Non-Departmental - Non-Division	\$ -	\$ -	\$ 46	\$ -	\$ 1,892	\$ -	\$ 1,938

CITY OF HERCULES, CA
2 CFR Part 225 Compliant Cost Allocation Plan FY17

ALLOCATION SUMMARY

100-46- Finance

	Payroll	AP	Accounting	AR & Cash Receipts	Budget Prep	RDA	Total
352-59- Grant Fund / TCRP - New - Non-Departmental - Non-Division	\$ -	\$ -	\$ 34	\$ -	\$ 1,838	\$ -	\$ 1,872
381-30- Assmt. Dist 01-1 Debt SVC - Other - Debt Service	\$ -	\$ 425	\$ 126	\$ -	\$ 2,379	\$ -	\$ 2,930
382-30- Assmt. Dist 05-01 Debt SVC - Other - Debt Service	\$ -	\$ 47	\$ 46	\$ -	\$ 1,135	\$ -	\$ 1,228
383-30- Suntrust Lease - Other - Debt Service	\$ -	\$ -	\$ 69	\$ -	\$ 553	\$ -	\$ 622
420-30- Sewer Enterprise Fund - Other - Debt Service	\$ -	\$ 47	\$ 57	\$ -	\$ 1,303	\$ -	\$ 1,407
420-49- Sewer Enterprise Fund - Asset Capitalization - Asset Capitalization	\$ -	\$ -	\$ 92	\$ -	\$ 23,856	\$ -	\$ 23,948
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	\$ 15,040	\$ 15,636	\$ 13,358	\$ 10	\$ 6,071	\$ -	\$ 50,115
420-59- Sewer Enterprise Fund - Capital Projects - Capital Projects-Other	\$ -	\$ 1,039	\$ 930	\$ -	\$ 27,563	\$ -	\$ 29,533
420-99- Sewer Enterprise Fund - Transfers - Transfers Out	\$ -	\$ -	\$ 11	\$ -	\$ 660	\$ -	\$ 672
450-0- Vehicle Replacement Fund	\$ -	\$ 1,134	\$ 850	\$ -	\$ 1,622	\$ -	\$ 3,605
460-0- Equipment Replacement Fund	\$ 6,652	\$ 10,440	\$ 8,005	\$ 10	\$ 2,301	\$ -	\$ 27,409
470-54- Facility Maintenance Fund	\$ 3,406	\$ 38,593	\$ 15,689	\$ 21	\$ 1,218	\$ -	\$ 58,928
511-00- GASB 45 OPEB Liability - Non-Departmental -	\$ -	\$ -	\$ 1,022	\$ 10	\$ 135	\$ -	\$ 1,167
511-30- GASB 45 OPEB Liability - Other - Administration	\$ 6,427	\$ 94	\$ 310	\$ -	\$ 37	\$ -	\$ 6,869
511-40- GASB 45 OPEB Liability - City Council - City Council	\$ 3,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,214
511-41- GASB 45 OPEB Liability - City Manager - Business Development	\$ 3,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,310
511-44- GASB 45 OPEB Liability - City Clerk - Management Services	\$ 6,427	\$ 94	\$ 80	\$ -	\$ 6	\$ -	\$ 6,608
511-45- GASB 45 OPEB Liability - Personal - Recruitment	\$ -	\$ -	\$ 23	\$ -	\$ 0	\$ -	\$ 23
511-51- GASB 45 OPEB Liability - Public Safety - Police Admin/Insp/Support	\$ 16,068	\$ 94	\$ 172	\$ -	\$ 30	\$ -	\$ 16,365
511-51- GASB 45 OPEB Liability - Public Safety - Police Patrol	\$ 16,068	\$ 520	\$ 287	\$ -	\$ 67	\$ -	\$ 16,942
511-52- GASB 45 OPEB Liability - Community Development - Business & Regional Planning	\$ 3,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,214
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	\$ 3,214	\$ -	\$ 149	\$ -	\$ 4	\$ -	\$ 3,367
511-55- GASB 45 OPEB Liability - Parks & Rec - Child Care - Lupine Sch	\$ 3,214	\$ -	\$ 149	\$ -	\$ 4	\$ -	\$ 3,367
730-99- Hercules Golf Club - Transfers - Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 27	\$ -	\$ 27
940-00- Gen-Fixed Assets Acct GRP - Non-Departmental - Non-Division	\$ -	\$ -	\$ -	\$ -	\$ 7,152	\$ -	\$ 7,152
960-00- RDA-Fixed Assets Acct GRP - Non-Departmental - Non-Division	\$ -	\$ -	\$ -	\$ -	\$ 836	\$ -	\$ 836
601-30- RDA-Operating Fund - Other - Administration	\$ -	\$ 1,795	\$ 586	\$ 10	\$ 76	\$ 55,661	\$ 58,128
601-41- RDA-Operating Fund - City Manager - Business Development	\$ -	\$ 614	\$ 161	\$ -	\$ 2	\$ 15,280	\$ 16,057
614-30- Owner Participation Agmts - Other - Debt Service	\$ -	\$ 94	\$ 80	\$ -	\$ 5,419	\$ -	\$ 5,593
615-00- RDA Tax Alloc Series 2005 - Non-Departmental - Non-Division	\$ -	\$ 189	\$ 1,332	\$ -	\$ 26	\$ 126,603	\$ 128,150
615-30- RDA Tax Alloc Series 2005 - Other - Debt Service	\$ -	\$ 47	\$ 46	\$ -	\$ 5,214	\$ 4,366	\$ 9,673
615-99- RDA Tax Alloc Series 2005 - Transfers - Transfers Out	\$ -	\$ -	\$ 34	\$ -	\$ 7,065	\$ 3,274	\$ 10,373
617-30- RDA Tax Alloc 2007 A - Other - Debt Service	\$ -	\$ -	\$ 46	\$ -	\$ 856	\$ 4,366	\$ 5,267
618-30- RDA Tax Alloc 2007 B - Other - Debt Service	\$ -	\$ -	\$ 46	\$ -	\$ 272	\$ 4,366	\$ 4,683
619-30- 2007 RDA TAB Series A - Other - Debt Service	\$ -	\$ 142	\$ 92	\$ -	\$ 6,371	\$ 8,731	\$ 15,336
619-99- 2007 RDA TAB Series A - Transfers - Transfers Out	\$ -	\$ -	\$ 34	\$ -	\$ 5,068	\$ 3,274	\$ 8,377
620-99- Retirement Obligation Fund - Transfers - Transfers Out	\$ -	\$ -	\$ 241	\$ -	\$ 29,298	\$ 22,919	\$ 52,458
630-59- RDA - Capital Project Fund - Capital Projects - Capital Projects-Other	\$ -	\$ -	\$ 126	\$ -	\$ 22,275	\$ 12,005	\$ 34,407
630-99- RDA - Capital Project Fund - Transfers - Transfers Out	\$ -	\$ -	\$ 57	\$ -	\$ 7,867	\$ 5,457	\$ 13,381
631-59- RDA Capital Projects Mult - Capital Projects - Traffic Facilities	\$ -	\$ -	\$ 276	\$ -	\$ -	\$ 26,194	\$ 26,469

ALLOCATION SUMMARY

100-46- Finance

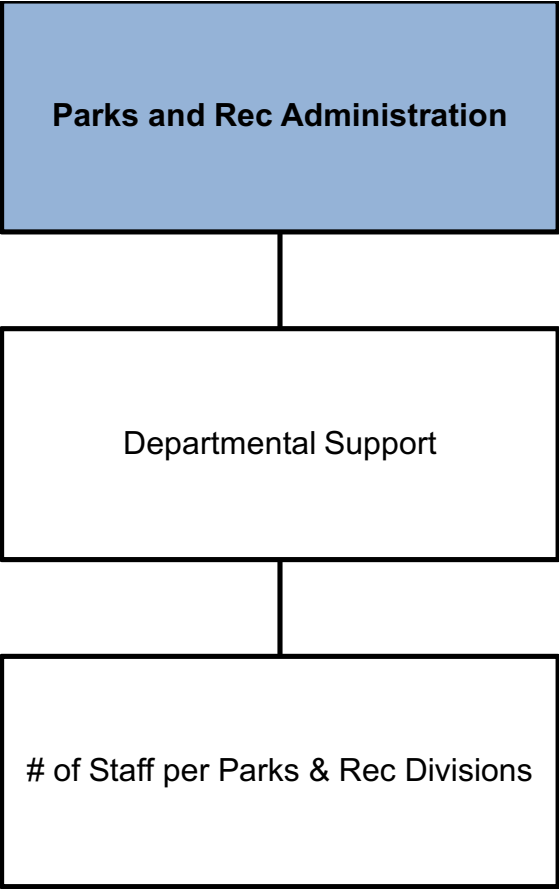
	<u>Payroll</u>	<u>AP</u>	<u>Accounting</u>	<u>AR & Cash Receipts</u>	<u>Budget Prep</u>	<u>RDA</u>	<u>Total</u>
640-60- Housing Set-Aside Operate - Affordable Housing Program - Affordable Housing Program	\$ -	\$ -	\$ 103	\$ -	\$ 132	\$ 9,823	\$ 10,058
640-99- Housing Set-Aside Operate - Transfers - Transfers Out	\$ -	\$ 94	\$ 23	\$ -	\$ 584	\$ 2,183	\$ 2,884
672-30- 2003B Debt Service PFA - Other - Debt Service	\$ -	\$ 47	\$ 46	\$ -	\$ 1,530	\$ -	\$ 1,623
673-30- 2009 Debt Service PFA - Other - Debt Service	\$ -	\$ 94	\$ 80	\$ -	\$ 2,150	\$ -	\$ 2,325
Total	\$ 484,279	\$ 332,234	\$ 565,625	\$ 218,307	\$ 244,642	\$ 304,501	\$ 2,149,588

(6) Parks and Rec Administration

The Parks and Recreation Administration Division of the Parks and Recreation Department, oversees all administrative duties associated with parks and recreation. These administrative duties include developing departmental budgets, setting up programs, and monitoring parks and recreation performance measures. Costs for Parks and Recreation Administration were allocated to Receiving Departments, as follows:

- **Departmental Support** – relates to support for Departments and is allocated based on the number of staff per Parks and Recreation Divisions.

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



(6.1) Parks and Rec Administration Detail Reports

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

COSTS TO BE ALLOCATED

100-55- Parks & Rec Administration

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 17,733		\$ 17,733
Total Deductions	\$ -		\$ -
Incoming Costs			
100-41- City Manager	\$ 61	\$ 17	\$ 77
100-44- City Clerk	\$ 59,270	\$ 7,355	\$ 66,625
100-46- Finance	\$ 10,515	\$ 304	\$ 10,818
Total Incoming Costs	\$ 69,845	\$ 7,676	\$ 77,521
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 87,578	\$ 7,676	\$ 95,254

DEPARTMENTAL EXPENSE DETAIL

100-55- Parks & Rec Administration

Expense Type	\$	General Admin	Departmental Support
Personnel			
Salaries & Wages	\$ -	\$ -	\$ -
Subtotal Personnel Cost	\$ -	\$ -	\$ -
Operating Services & Supplies			
Interfund/Alloc/Transfers	\$ 9,672	\$ -	\$ 9,672
Office Expenses	\$ 10,764	\$ -	\$ 10,764
Other Expenses	\$ (35,366)	\$ -	\$ (35,366)
Services	\$ 32,663	\$ -	\$ 32,663
Subtotal Operating Cost	\$ 17,733	\$ -	\$ 17,733
DEPARTMENTAL EXPENDITURE	\$ 17,733	\$ -	\$ 17,733
Disallowed Costs			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 17,733	\$ -	\$ 17,733
First Allocation			
Incoming - All Others	\$ 69,845	\$ -	\$ 69,845
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 87,578	\$ -	\$ 87,578
Second Allocation			
Incoming - All Others	\$ 7,676	\$ -	\$ 7,676
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 7,676	\$ -	\$ 7,676
TOTAL ALLOCATED	\$ 95,254	\$ -	\$ 95,254

100-55- Parks & Rec Administration

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Departmental Support							
100-55- Parks & Rec - Facility Rentals	12.69	21.883%	\$ 19,165		\$ 19,165	\$ 1,680	\$ 20,845
100-55- Parks & Rec - Lupine Day Camp	1.10	1.897%	\$ 1,661		\$ 1,661	\$ 146	\$ 1,807
100-55- Parks & Rec - Ohlone Day Camp	0.10	0.172%	\$ 151		\$ 151	\$ 13	\$ 164
100-55- Parks & Rec - Ohline Child Care	3.59	6.191%	\$ 5,422		\$ 5,422	\$ 475	\$ 5,897
100-55- Parks & Rec - Hanna Child Care	6.59	11.364%	\$ 9,952		\$ 9,952	\$ 872	\$ 10,825
100-55- Parks & Rec - Child Care - Lupine Sch	7.59	13.088%	\$ 11,463		\$ 11,463	\$ 1,005	\$ 12,467
100-55- Parks & Rec - Recreation Classes	0.39	0.673%	\$ 589		\$ 589	\$ 52	\$ 641
100-55- Parks & Rec - Senior Citizens	1.10	1.897%	\$ 1,661		\$ 1,661	\$ 146	\$ 1,807
100-55- Parks & Rec - Tiny Tots	2.49	4.294%	\$ 3,760		\$ 3,760	\$ 330	\$ 4,090
100-55- Parks & Rec - Swim Center	14.19	24.470%	\$ 21,430		\$ 21,430	\$ 1,878	\$ 23,308
100-55- Parks & Rec - Sports Program	3.69	6.363%	\$ 5,573		\$ 5,573	\$ 488	\$ 6,061
100-55- Parks & Rec - Teen Program	0.08	0.138%	\$ 121		\$ 121	\$ 11	\$ 131
100-55- Parks & Rec - Youth/Teen Resource Ctr	2.39	4.121%	\$ 3,609		\$ 3,609	\$ 316	\$ 3,926
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	1.00	1.724%	\$ 1,510		\$ 1,510	\$ 132	\$ 1,643
511-55- GASB 45 OPEB Liability - Parks & Rec - Child Care - Lupine Sch	1.00	1.724%	\$ 1,510		\$ 1,510	\$ 132	\$ 1,643
Total	57.99	100.000%	\$ 87,578	\$ -	\$ 87,578	\$ 7,676	\$ 95,254

Allocation Basis:

of Staff per Parks & Rec Divisions

Source of Allocation:

FY18 Payroll Master File

ALLOCATION SUMMARY

100-55- Parks & Rec Administration

	Departmental Support	Total
100-55- Parks & Rec - Facility Rentals	\$ 20,845	\$ 20,845
100-55- Parks & Rec - Lupine Day Camp	\$ 1,807	\$ 1,807
100-55- Parks & Rec - Ohlone Day Camp	\$ 164	\$ 164
100-55- Parks & Rec - Ohline Child Care	\$ 5,897	\$ 5,897
100-55- Parks & Rec - Hanna Child Care	\$ 10,825	\$ 10,825
100-55- Parks & Rec - Child Care - Lupine Sch	\$ 12,467	\$ 12,467
100-55- Parks & Rec - Recreation Classes	\$ 641	\$ 641
100-55- Parks & Rec - Senior Citizens	\$ 1,807	\$ 1,807
100-55- Parks & Rec - Tiny Tots	\$ 4,090	\$ 4,090
100-55- Parks & Rec - Swim Center	\$ 23,308	\$ 23,308
100-55- Parks & Rec - Sports Program	\$ 6,061	\$ 6,061
100-55- Parks & Rec - Teen Program	\$ 131	\$ 131
100-55- Parks & Rec - Youth/Teen Resource Ctr	\$ 3,926	\$ 3,926
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	\$ 1,643	\$ 1,643
511-55- GASB 45 OPEB Liability - Parks & Rec - Child Care - Lupine Sch	\$ 1,643	\$ 1,643
Total	\$ 95,254	\$ 95,254

9. CERTIFICATE OF INDIRECT COSTS

The following page provides the certification letter of indirect costs for the City of Hercules' Title 2 CFR 225 Compliant Cost Allocation Plan.

CITY OF HERCULES, CA
CERTIFICATE OF INDIRECT COSTS

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

- (1) All costs included in this proposal **December 30, 2017** to establish billing or final indirect costs rates for July 1, 2016 through June 30, 2017 are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (Title 2 CFR 225), and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct:

City of Hercules, CA

Signature: _____

Name of Official: _____

Title: _____

Date of Execution: _____