
FULL COST ALLOCATION PLAN

FY17 Actual Expenditures

City of Hercules, CA

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1. EXECUTIVE SUMMARY

1. BACKGROUND

The Matrix Consulting Group has prepared this Full 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.

The primary objective of a Full Cost Allocation Plan is to spread costs from central support departments, generally called “Central Service Departments” to those departments, divisions, cost centers, and/or funds that receive services in support of conducting their operations. In doing so, an organization can both better understand its full cost of providing specific services to the community, and also generate organizational awareness regarding indirect (overhead) costs associated with operations.

2. METHODOLOGY

This plan was compiled in accordance with Generally Accepted Accounting Principles, and is also based on many of the methods of indirect cost allocation defined by the federal Office of Management and Budget’s (OMB) Circular A-87.

These principles can be summarized in the following points:

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

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

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

It should be noted that there are two types of cost allocation plans. This plan is a Full Cost Allocation plan. The second form of Cost Allocation Plan is known as an OMB A-87 Compliant Plan. An OMB-Compliant Plan is generally concerned with the use of the resulting cost allocations to develop, submit, and secure approval for claims. For example, OMB-Compliant allocations could be used to reimburse indirect costs associated with the administration of State and/or Federal grants. An OMB-Compliant plan is far more sensitive in terms of recovering administrative costs within the framework of the specific federal requirements outlined in OMB A-87.

(1) PROJECT STEPS

The summary steps to accomplish this study included:

- Meet with the City of 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 Full Cost, not Circular OMB A-87 Compliant,
- The results presented in this plan were derived using a double "step-down" allocation process.

2. READING THE PLAN

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

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

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

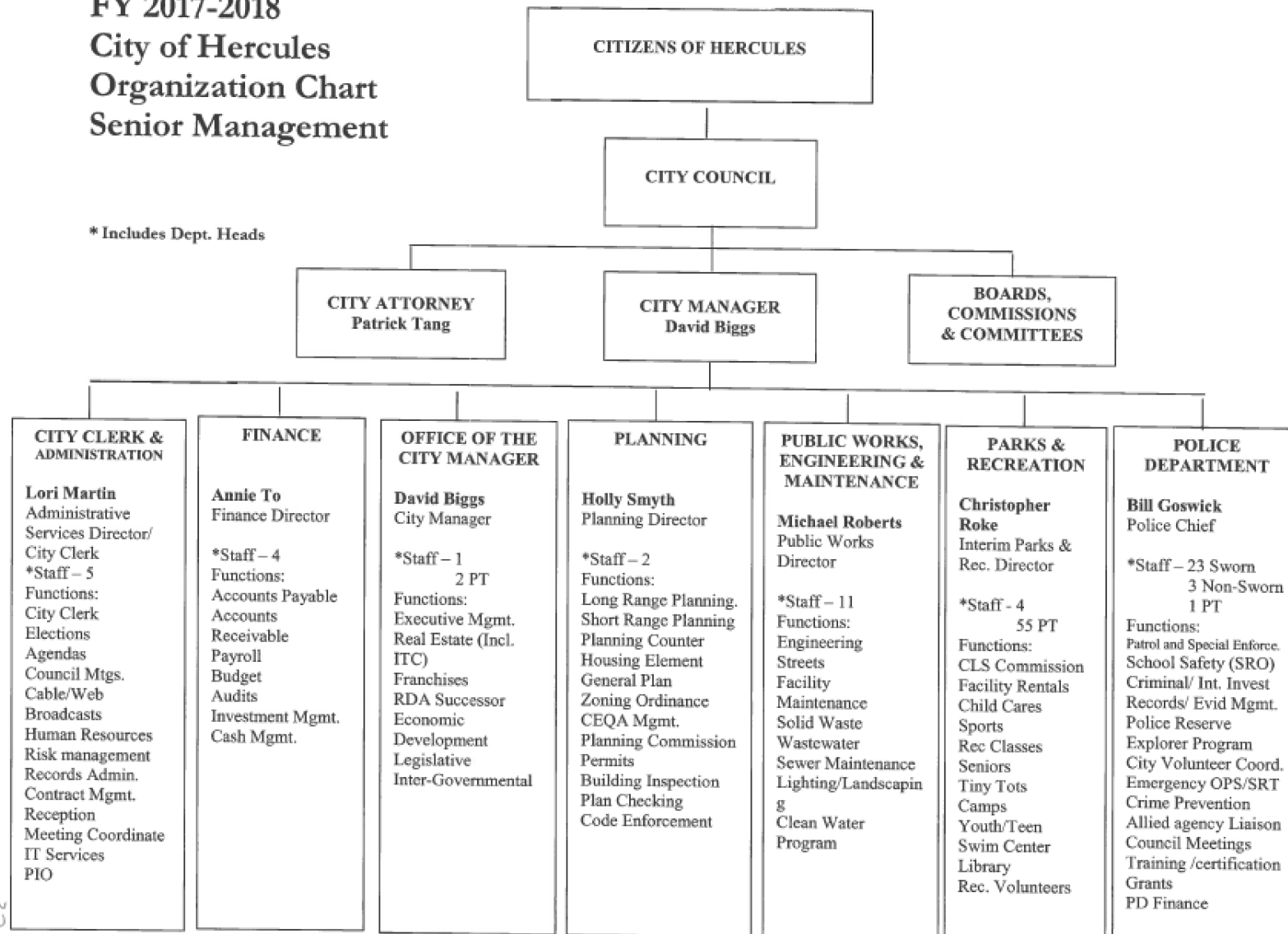
The Summary of Resulting Overhead Allocations and the Summary of Functions and Allocation Bases are the optimal documents for beginning review of the Cost Allocation Plan. The Summary of Resulting Overhead Allocations provides a summary of results and “bottom-line” picture of the analysis. The reviewer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

3. ORGANIZATIONAL CHART

The organizational chart on the following page shows the overall structure for the City of 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	DEPARTMENT NAME	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	40	City Council	\$ 7,802	\$ 34,528	\$ 74,398	\$ 7,095	\$ 3,384	\$ 1,422
100	41	City Manager	\$ 11,451	\$ 50,044	\$ 107,552	\$ 10,255	\$ 4,894	\$ 2,084
100	43	Legal Services	\$ -	\$ 29,467	\$ -	\$ 50,985	\$ -	\$ 44,270
100	44	City Clerk	\$ -	\$ 22,839	\$ -	\$ 280,631	\$ -	\$ 168,690
100	45	Personnel (HR)	\$ -	\$ 15,459	\$ 37,789	\$ 8,588	\$ 1,220	\$ 103
100	46	Finance	\$ 8,393	\$ 113,655	\$ 112,947	\$ 47,422	\$ 36,873	\$ 16,911
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ 4,150	\$ -	\$ 143	\$ -
460	0	Equipment Replacement Fund	\$ -	\$ 14,848	\$ 8,596	\$ 2,344	\$ 1,172	\$ -
470	54	Facility Maintenance Fund	\$ -	\$ 3,273	\$ 2,178	\$ 552	\$ 234	\$ 7
Total Allocated			\$ 27,646	\$ 284,114	\$ 347,612	\$ 407,872	\$ 47,919	\$ 233,487
Direct Bill Adjustments								
Proposed Costs			\$ 27,646	\$ 284,114	\$ 347,612	\$ 407,872	\$ 47,919	\$ 233,487

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT NAME	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	40	City Council	\$ 140	\$ 35	\$ 469	\$ 20,680	\$ 3,070	\$ 531
100	41	City Manager	\$ 206	\$ 52	\$ 688	\$ 29,813	\$ 4,435	\$ 773
100	43	Legal Services	\$ -	\$ -	\$ 1,815	\$ -	\$ -	\$ -
100	44	City Clerk	\$ 2,463	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ -	\$ -	\$ 15,253	\$ 1,323	\$ 120
100	46	Finance	\$ 5,543	\$ 1,294	\$ 2,385	\$ 87,012	\$ 51,567	\$ 7,254
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ 21,390	\$ 1,854	\$ 169
450	0	Vehicle Replacement Fund	\$ 3,005	\$ -	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ 781	\$ 781	\$ -	\$ 781	\$ 195	\$ 195
470	54	Facility Maintenance Fund	\$ 58	\$ -	\$ 13,055	\$ 2,369	\$ -	\$ -
Total Allocated			\$ 12,197	\$ 2,162	\$ 18,412	\$ 177,299	\$ 62,443	\$ 9,042
Direct Bill Adjustments								
Proposed Costs			\$ 12,197	\$ 2,162	\$ 18,412	\$ 177,299	\$ 62,443	\$ 9,042

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT NAME	100-55- Parks & Rec - Ohline 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	40	City Council	\$ 8,813	\$ 15,092	\$ 16,798	\$ 1,692	\$ 2,890	\$ 6,287
100	41	City Manager	\$ 12,716	\$ 21,768	\$ 24,222	\$ 2,454	\$ 4,170	\$ 9,075
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ 4,311	\$ 7,919	\$ 9,126	\$ 469	\$ 1,323	\$ 2,994
100	46	Finance	\$ 39,409	\$ 53,238	\$ 54,958	\$ 49,132	\$ 24,275	\$ 47,682
100	55	Parks & Rec Administration	\$ 6,051	\$ 11,108	\$ 12,794	\$ 657	\$ 1,854	\$ 4,197
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ 1,368	\$ 2,344	\$ 1,368	\$ 977	\$ 781	\$ 1,172
470	54	Facility Maintenance Fund	\$ 4,270	\$ 4,178	\$ 3,080	\$ -	\$ 2,773	\$ -
Total Allocated			\$ 76,939	\$ 115,647	\$ 122,345	\$ 55,381	\$ 38,066	\$ 71,407
Direct Bill Adjustments								
Proposed Costs			\$ 76,939	\$ 115,647	\$ 122,345	\$ 55,381	\$ 38,066	\$ 71,407

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT NAME	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
100	40	City Council	\$ 26,797	\$ 6,791	\$ 262	\$ -	\$ 5,226	\$ 645
100	41	City Manager	\$ 38,642	\$ 9,796	\$ 380	\$ -	\$ 7,545	\$ 946
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ 17,062	\$ 4,437	\$ 96	\$ -	\$ 2,869	\$ -
100	46	Finance	\$ 186,862	\$ 73,526	\$ 5,396	\$ 2,070	\$ 47,758	\$ 59
100	55	Parks & Rec Administration	\$ 23,919	\$ 6,220	\$ 135	\$ -	\$ 4,029	\$ -
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ 1,172	\$ 1,172	\$ 977	\$ -	\$ 781	\$ -
470	54	Facility Maintenance Fund	\$ 16,448	\$ -	\$ -	\$ -	\$ 2,157	\$ -
Total Allocated			\$ 310,901	\$ 101,943	\$ 7,246	\$ 2,070	\$ 70,364	\$ 1,649
Direct Bill Adjustments								
Proposed Costs			\$ 310,901	\$ 101,943	\$ 7,246	\$ 2,070	\$ 70,364	\$ 1,649

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT NAME	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
100	40	City Council	\$ 371	\$ 11,527	\$ 610	\$ 560	\$ 638	\$ 319
100	41	City Manager	\$ 545	\$ 16,741	\$ 883	\$ 811	\$ 924	\$ 465
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ 6,914	\$ 322	\$ 322	\$ 365	\$ 129
100	46	Finance	\$ 12	\$ 37,164	\$ 8,078	\$ 7,489	\$ 7,475	\$ 6,372
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ -	\$ 781	\$ -	\$ -	\$ -	\$ -
470	54	Facility Maintenance Fund	\$ -	\$ 686	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 928	\$ 73,813	\$ 9,892	\$ 9,182	\$ 9,403	\$ 7,285
Direct Bill Adjustments								
Proposed Costs			\$ 928	\$ 73,813	\$ 9,892	\$ 9,182	\$ 9,403	\$ 7,285

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT NAME	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
100	40	City Council	\$ 190	\$ 187	\$ 593	\$ 516	\$ 745	\$ 632
100	41	City Manager	\$ 275	\$ 270.01	\$ 858	\$ 747	\$ 1,083	\$ 916
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ 129	\$ 128.83	\$ 365	\$ 301	\$ 301	\$ 344
100	46	Finance	\$ 7,298	\$ 7,187	\$ 7,474	\$ 7,984	\$ 9,489	\$ 8,689
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
470	54	Facility Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 7,892	\$ 7,772	\$ 9,290	\$ 9,547	\$ 11,618	\$ 10,580
Direct Bill Adjustments								
Proposed Costs			\$ 7,892	\$ 7,772	\$ 9,290	\$ 9,547	\$ 11,618	\$ 10,580

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT NAME	220-54- Citywide L&L Dist 83-13 - Public Works - Arterial Roadways	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
100	40	City Council	\$ 744	\$ 3,688	\$ -	\$ 1,291	\$ -
100	41	City Manager	\$ 1,092	\$ 5,356	\$ -	\$ 1,875	\$ -
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ 1,632	\$ -	\$ 584	\$ -
100	46	Finance	\$ 800	\$ 17,372	\$ 862	\$ 9,471	\$ 742
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
470	54	Facility Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 2,635	\$ 28,048	\$ 862	\$ 13,221	\$ 742
Direct Bill Adjustments							
Proposed Costs			\$ 2,635	\$ 28,048	\$ 862	\$ 13,221	\$ 742

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT NAME	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
100	40	City Council	\$ 1,705	\$ 4	\$ 833	\$ 4,551	\$ -
100	41	City Manager	\$ 2,469	\$ 6	\$ 1,207	\$ 6,590	\$ -
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ 962	\$ -	\$ 481	\$ 2,508	\$ -
100	46	Finance	\$ 8,416	\$ 3,391	\$ 6,361	\$ 16,426	\$ 1,110
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
470	54	Facility Maintenance Fund	\$ -	\$ -	\$ -	\$ 337	\$ -
Total Allocated			\$ 13,553	\$ 3,402	\$ 8,882	\$ 30,412	\$ 1,110
Direct Bill Adjustments							
Proposed Costs			\$ 13,553	\$ 3,402	\$ 8,882	\$ 30,412	\$ 1,110

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT NAME	241-41- Dif- Gen Public Facilities - City Manager - City Manager	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	246-30- Dif- Fire Facilities - Other - Administration
100	40	City Council	\$ 318	\$ 557	\$ 278	\$ 323	\$ -
100	41	City Manager	\$ 461	\$ 817	\$ 409	\$ 467	\$ -
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ 120	\$ -	\$ -	\$ 120	\$ -
100	46	Finance	\$ 3,097	\$ 599	\$ 406	\$ 3,244	\$ 155
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
470	54	Facility Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 3,996	\$ 1,973	\$ 1,093	\$ 4,154	\$ 155
Direct Bill Adjustments							
Proposed Costs			\$ 3,996	\$ 1,973	\$ 1,093	\$ 4,154	\$ 155

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT 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	40	City Council	\$ 210	\$ 745	\$ -	\$ -	\$ 7,595
100	41	City Manager	\$ 308	\$ 1,093	\$ -	\$ -	\$ 11,052
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ -	\$ -	\$ -	\$ 2,628
100	46	Finance	\$ 273	\$ 1,349	\$ 245	\$ 23	\$ 25,859
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ 781
470	54	Facility Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ 683
Total Allocated			\$ 791	\$ 3,188	\$ 245	\$ 23	\$ 48,599
Direct Bill Adjustments							
Proposed Costs			\$ 791	\$ 3,188	\$ 245	\$ 23	\$ 48,599

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT 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	40	City Council	\$ -	\$ -	\$ 6,133	\$ -	\$ 593
100	41	City Manager	\$ -	\$ -	\$ 8,914	\$ -	\$ 870
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ -	\$ 2,405	\$ -	\$ -
100	46	Finance	\$ 1,603	\$ 621	\$ 15,716	\$ 226	\$ 1,018
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ -	\$ -	\$ 781	\$ -	\$ -
470	54	Facility Maintenance Fund	\$ -	\$ -	\$ 58	\$ -	\$ -
Total Allocated			\$ 1,603	\$ 621	\$ 34,008	\$ 226	\$ 2,480
Direct Bill Adjustments							
Proposed Costs			\$ 1,603	\$ 621	\$ 34,008	\$ 226	\$ 2,480

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT 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	40	City Council	\$ 668	\$ -	\$ -	\$ -	\$ -
100	41	City Manager	\$ 980	\$ -	\$ -	\$ -	\$ -
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ -	\$ -	\$ -	\$ -
100	46	Finance	\$ 790	\$ 476	\$ 23	\$ 1,372	\$ 200
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
470	54	Facility Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 2,439	\$ 476	\$ 23	\$ 1,372	\$ 200
Direct Bill Adjustments							
Proposed Costs			\$ 2,439	\$ 476	\$ 23	\$ 1,372	\$ 200

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT 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	40	City Council	\$ -	\$ -	\$ -	\$ 965	\$ 742
100	41	City Manager	\$ -	\$ -	\$ -	\$ 1,416	\$ 1,089
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ -	\$ -	\$ -	\$ -
100	46	Finance	\$ 154	\$ 23	\$ 518	\$ 1,706	\$ 4,242
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
470	54	Facility Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 154	\$ 23	\$ 518	\$ 4,087	\$ 6,074
Direct Bill Adjustments							
Proposed Costs			\$ 154	\$ 23	\$ 518	\$ 4,087	\$ 6,074

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT 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	40	City Council	\$ -	\$ -	\$ -	\$ -	\$ 5,500
100	41	City Manager	\$ -	\$ -	\$ -	\$ -	\$ 8,073
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ -	\$ -	\$ -	\$ -
100	46	Finance	\$ 909	\$ 609	\$ 609	\$ 812	\$ 5,964
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
470	54	Facility Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 909	\$ 609	\$ 609	\$ 812	\$ 19,537
Direct Bill Adjustments							
Proposed Costs			\$ 909	\$ 609	\$ 609	\$ 812	\$ 19,537

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT 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
100	40	City Council	\$ -	\$ -	\$ 1,565	\$ 761	\$ 2,728
100	41	City Manager	\$ -	\$ -	\$ 2,298	\$ 1,117	\$ 4,003
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ -	\$ -	\$ -	\$ -
100	46	Finance	\$ 35	\$ 562	\$ 1,779	\$ 889	\$ 3,041
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
470	54	Facility Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 35	\$ 562	\$ 5,642	\$ 2,767	\$ 9,772
Direct Bill Adjustments							
Proposed Costs			\$ 35	\$ 562	\$ 5,642	\$ 2,767	\$ 9,772

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT NAME	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	511-00- GASB 45 OPEB Liability - Non- Departmental -
100	40	City Council	\$ -	\$ 21,831	\$ 61,609	\$ 965	\$ -
100	41	City Manager	\$ -	\$ 31,764	\$ 90,423	\$ 1,416	\$ -
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ 10,048	\$ -	\$ -	\$ -
100	46	Finance	\$ 94	\$ 57,364	\$ 68,282	\$ 12	\$ 1,052
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ -	\$ 781	\$ -	\$ -	\$ -
470	54	Facility Maintenance Fund	\$ -	\$ 1,511	\$ -	\$ -	\$ -
Total Allocated			\$ 94	\$ 123,300	\$ 220,315	\$ 2,393	\$ 1,052
Direct Bill Adjustments							
Proposed Costs			\$ 94	\$ 123,300	\$ 220,315	\$ 2,393	\$ 1,052

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT NAME	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
100	40	City Council	\$ 505	\$ -	\$ 15	\$ 19	\$ -
100	41	City Manager	\$ 741	\$ -	\$ 22	\$ 27	\$ -
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ 3,435	\$ 1,718	\$ 1,769	\$ 3,435	\$ -
100	46	Finance	\$ 7,511	\$ 3,278	\$ 3,392	\$ 6,754	\$ 23
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
470	54	Facility Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 12,192	\$ 4,995	\$ 5,198	\$ 10,235	\$ 23
Direct Bill Adjustments							
Proposed Costs			\$ 12,192	\$ 4,995	\$ 5,198	\$ 10,235	\$ 23

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT NAME	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
100	40	City Council	\$ 28	\$ 118	\$ 17	\$ 6
100	41	City Manager	\$ 42	\$ 173	\$ 25	\$ 9
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ 8,588	\$ 8,588	\$ 859	\$ 1,202
100	46	Finance	\$ 16,691	\$ 17,338	\$ 3,296	\$ 3,436
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ 1,686
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ -	\$ -	\$ -	\$ -
470	54	Facility Maintenance Fund	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 25,350	\$ 26,218	\$ 4,196	\$ 6,339
Direct Bill Adjustments						
Proposed Costs			\$ 25,350	\$ 26,218	\$ 4,196	\$ 6,339

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT NAME	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
100	40	City Council	\$ -	\$ 11	\$ 37	\$ 10,018	\$ 1,209
100	41	City Manager	\$ -	\$ 16	\$ 54	\$ 14,703	\$ 1,774
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ 1,202	\$ -	\$ -	\$ -	\$ -
100	46	Finance	\$ 3,430	\$ 12	\$ -	\$ 10,776	\$ 1,300
100	55	Parks & Rec Administration	\$ 1,686	\$ -	\$ -	\$ -	\$ -
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
470	54	Facility Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 6,318	\$ 39	\$ 92	\$ 35,497	\$ 4,283
Direct Bill Adjustments							
Proposed Costs			\$ 6,318	\$ 39	\$ 92	\$ 35,497	\$ 4,283

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT 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	40	City Council	\$ 178	\$ 30	\$ 7,460	\$ -	\$ 14,654
100	41	City Manager	\$ 261	\$ 44	\$ 10,949	\$ -	\$ 21,507
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ 6,169	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ -	\$ -	\$ -	\$ -
100	46	Finance	\$ 59,261	\$ 16,368	\$ 8,203	\$ 130,359	\$ 20,300
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
470	54	Facility Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 65,870	\$ 16,441	\$ 26,612	\$ 130,359	\$ 56,461
Direct Bill Adjustments							
Proposed Costs			\$ 65,870	\$ 16,441	\$ 26,612	\$ 130,359	\$ 56,461

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT 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
100	40	City Council	\$ 9,782	\$ 3,736	\$ 2,753	\$ 9,859	\$ 6,978
100	41	City Manager	\$ 14,356	\$ 5,484	\$ 4,040	\$ 14,470	\$ 10,241
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ -	\$ -	\$ -	\$ -
100	46	Finance	\$ 3,366	\$ 8,508	\$ 7,450	\$ 19,727	\$ 3,366
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
470	54	Facility Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 27,504	\$ 17,728	\$ 14,242	\$ 44,057	\$ 20,586
Direct Bill Adjustments							
Proposed Costs			\$ 27,504	\$ 17,728	\$ 14,242	\$ 44,057	\$ 20,586

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT NAME	620-99- Retirement Obligation Fund - Transfers - Transfers Out	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
100	40	City Council	\$ 21,633	\$ -	\$ 788	\$ -
100	41	City Manager	\$ 31,751	\$ -	\$ 1,156	\$ -
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ -	\$ -	\$ -
100	46	Finance	\$ 23,565	\$ 12,343	\$ 5,611	\$ 26,931
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ -	\$ -	\$ -	\$ -
470	54	Facility Maintenance Fund	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 76,948	\$ 12,343	\$ 7,555	\$ 26,931
Direct Bill Adjustments						
Proposed Costs			\$ 76,948	\$ 12,343	\$ 7,555	\$ 26,931

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT NAME	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	0-0- FIRE
100	40	City Council	\$ -	\$ -	\$ 2,104	\$ 3,399	\$ -
100	41	City Manager	\$ -	\$ -	\$ 3,088	\$ 4,989	\$ -
100	43	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
100	44	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	45	Personnel (HR)	\$ -	\$ -	\$ -	\$ -	\$ -
100	46	Finance	\$ 10,099	\$ 2,341	\$ 2,358	\$ 3,835	\$ -
100	55	Parks & Rec Administration	\$ -	\$ -	\$ -	\$ -	\$ -
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
470	54	Facility Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,466
Total Allocated			\$ 10,099	\$ 2,341	\$ 7,551	\$ 12,224	\$ 3,466
Direct Bill Adjustments							
Proposed Costs			\$ 10,099	\$ 2,341	\$ 7,551	\$ 12,224	\$ 3,466

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DEPARTMENT NAME	0-0- Other	Subtotal	Direct Billed	Unallocated	Total
100	40	City Council	\$ -	\$ 483,976	\$ -	\$ -	\$ 483,976
100	41	City Manager	\$ -	\$ 703,968	\$ -	\$ -	\$ 703,968
100	43	Legal Services	\$ -	\$ 126,537	\$ -	\$ -	\$ 126,537
100	44	City Clerk	\$ -	\$ 480,792	\$ -	\$ 230,316	\$ 711,108
100	45	Personnel (HR)	\$ -	\$ 192,366	\$ -	\$ -	\$ 192,366
100	46	Finance	\$ -	\$ 1,902,464	\$ -	\$ 72,958	\$ 1,975,422
100	55	Parks & Rec Administration	\$ -	\$ 97,748	\$ -	\$ -	\$ 97,748
450	0	Vehicle Replacement Fund	\$ -	\$ 7,299	\$ -	\$ -	\$ 7,299
460	0	Equipment Replacement Fund	\$ -	\$ 44,933	\$ -	\$ -	\$ 44,933
470	54	Facility Maintenance Fund	\$ 6,844	\$ 68,216	\$ -	\$ -	\$ 68,216
Total Allocated			\$ 6,844	\$ 4,108,300	\$ -	\$ 303,274	\$ 4,411,574
Direct Bill Adjustments				\$ -			
Proposed Costs			\$ 6,844	\$ 4,108,300	\$ -	\$ 303,274	\$ 4,411,574

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
100-40- City Council			
	Adminstrative Support	Budgeted Expenditures per Fund / Dept	FY18 Budget Plan
	Managerial Support	FTE per Fund / Dept	FY18 Payroll Master File
100-41- City Manager			
	Administrative Support	Budgeted Expenditures per Fund / Dept	FY18 Budget Plan
	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 Jounal Entries per Fund / Dept	GL Activity
	AR & Cash Receipts	# of Cash Receipts per Fund / Dept	GL Activity
	Budget Prep	Budget Expenditures per Fund / Dept	FY18 Budget
	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
450-0- Vehicle Replacement Fund			
	Vehicle Replacement	# of Vehicles per Dept	2016-17 Vehicle Equipment List
460-0- Equipment Replacement Fund			
	IT Equipment Replacement	# of Devices per Dept	Equipment Replacement-IT Allocation FY2017
470-54- Facility Maintenance Fund			
	Facility Maintenance	Square Foot per Dept	Facility Maintenance Allocation Budget

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	DEPARTMENT NAME	Expenditures	Cost Adjustments	TOTAL \$
100	40	City Council	\$ 189,397	\$ -	\$ 189,397
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
450	0	Vehicle Replacement Fund	\$ -	\$ -	\$ -
460	0	Equipment Replacement Fund	\$ -	\$ -	\$ -
470	54	Facility Maintenance Fund	\$ -	\$ -	\$ -
Subtotal			\$ 4,411,574	\$ -	\$ 4,411,574
Disallowed Items (All Departments)					\$ -
TOTAL ALLOCATED EXPENDITURES					\$ 4,411,574

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	DEPARTMENT NAME
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
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

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DEPARTMENT NAME
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
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

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DEPARTMENT NAME
420	99	Sewer Enterprise Fund - Transfers - Transfers Out
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
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:

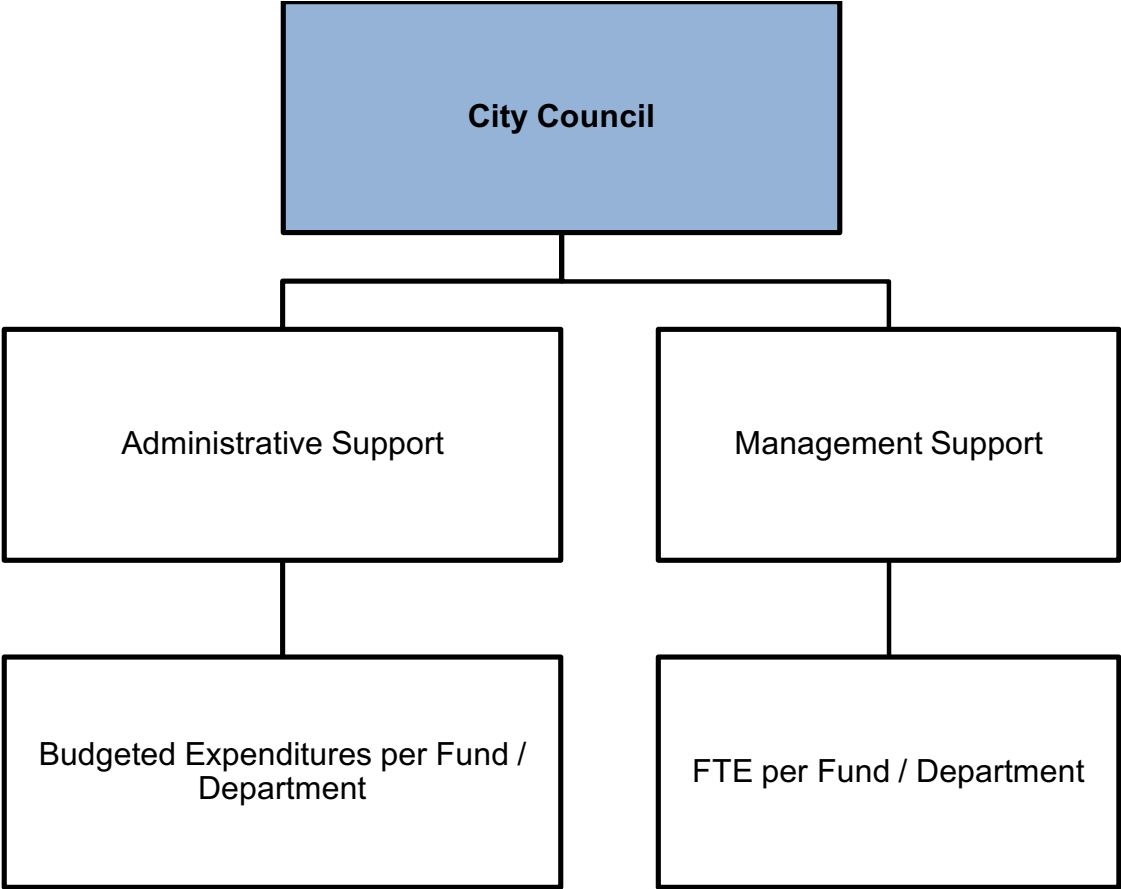
- Departmental narrative;
- Costs to be allocated;
- Departmental expense detail;
- Allocation detail, and
- Allocation summary.

(1) City Council

City Council serves as the primary legislative body responsible for acting upon all policy matters by approving and adopting ordinances and resolutions. There are five elected individuals that comprise the council, each of which serve a four year term. The City Council appoints the City Manager and City Attorney positions as well as various boards, commissions, and advisory committees. City Council 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 FY18 budgeted 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 Council costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:



(1.1) City Council Detail Reports

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

COSTS TO BE ALLOCATED

100-40- City Council

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 189,397		\$ 189,397
Total Deductions	\$ -		\$ -
Incoming Costs			
100-40- City Council		\$ 5,178	\$ 5,178
100-41- City Manager		\$ 17,021	\$ 17,021
100-43- Legal Services		\$ 161,202	\$ 161,202
100-44- City Clerk		\$ 129,617	\$ 129,617
100-45- Personnel (HR)		\$ 7,459	\$ 7,459
100-46- Finance		\$ 24,040	\$ 24,040
460-0- Equipment Replacement Fund		\$ 10,853	\$ 10,853
470-54- Facility Maintenance Fund		\$ 488	\$ 488
Total Incoming Costs	\$ -	\$ 355,858	\$ 355,858
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 189,397	\$ 355,858	\$ 545,255

DEPARTMENTAL EXPENSE DETAIL

100-40- City Council

Expense Type	\$	General Admin	Administrative Support	Managerial Support
Personnel				
Salaries & Wages	\$ 59,390	\$ -	\$ 29,695	\$ 29,695
Subtotal Personnel Cost	\$ 59,390	\$ -	\$ 29,695	\$ 29,695
Operating Services & Supplies				
Interfund/Alloc/Transfers	\$ 101,567	\$ -	\$ 50,784	\$ 50,784
Office Expenses	\$ 1,437	\$ -	\$ 719	\$ 719
Other Expenses	\$ -	\$ -	\$ -	\$ -
Services	\$ 27,003	\$ -	\$ 13,502	\$ 13,502
Subtotal Operating Cost	\$ 130,007	\$ -	\$ 65,004	\$ 65,004
DEPARTMENTAL EXPENDITURES	\$ 189,397	\$ -	\$ 94,699	\$ 94,699
Disallowed Costs				
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -
Cost Adjustments				
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 189,397	\$ -	\$ 94,699	\$ 94,699
First Allocation				
Incoming - All Others	\$ -	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 189,397		\$ 94,699	\$ 94,699
Second Allocation				
Incoming - All Others	\$ 355,858	\$ -	\$ 177,929	\$ 177,929
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 355,858		\$ 177,929	\$ 177,929
TOTAL ALLOCATED	\$ 545,255		\$ 272,627	\$ 272,627

100-40- City Council

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Administrative Support							
100-40- City Council	257,807.00	0.350%	\$ 332		\$ 332		\$ 332
100-41- City Manager	347,392.00	0.472%	\$ 447		\$ 447	\$ 842	\$ 1,289
100-43- Legal Services	390,000.00	0.530%	\$ 502		\$ 502	\$ 946	\$ 1,447
100-44- City Clerk	1,018,347.00	1.383%	\$ 1,310		\$ 1,310	\$ 2,470	\$ 3,779
100-45- Personnel (HR)	244,350.00	0.332%	\$ 314		\$ 314	\$ 593	\$ 907
100-46- Finance	2,198,281.00	2.986%	\$ 2,827		\$ 2,827	\$ 5,331	\$ 8,159
100-55- Parks & Rec Administration	2,037.00	0.003%	\$ 3		\$ 3	\$ 5	\$ 8
450-0- Vehicle Replacement Fund	426,214.00	0.579%	\$ 548		\$ 548	\$ 1,034	\$ 1,582
460-0- Equipment Replacement Fund	1,498,960.00	2.036%	\$ 1,928		\$ 1,928	\$ 3,635	\$ 5,563
470-54- Facility Maintenance Fund	148,534.00	0.202%	\$ 191		\$ 191	\$ 360	\$ 551
100-00- Non-Departmental - Non-Division	2,102,213.00	2.855%	\$ 2,704		\$ 2,704	\$ 5,098	\$ 7,802
100-51- Public Safety - Police Admin/Insp/Support	3,006,588.00	4.084%	\$ 3,867		\$ 3,867	\$ 7,292	\$ 11,159
100-51- Public Safety - Police Patrol	3,700,995.00	5.027%	\$ 4,760		\$ 4,760	\$ 8,976	\$ 13,736
100-52- Community Development - Business & Regional Planning	339,404.00	0.461%	\$ 437		\$ 437	\$ 823	\$ 1,260
100-52- Community Development - Building-Inspection	187,913.00	0.255%	\$ 242		\$ 242	\$ 456	\$ 697
100-54- Public Works - Streets Facility	344,318.00	0.468%	\$ 443		\$ 443	\$ 835	\$ 1,278
100-54- Public Works - Engineering-Operations	37,746.00	0.051%	\$ 49		\$ 49	\$ 92	\$ 140
100-54- Public Works - Engineering-Inspections	9,468.00	0.013%	\$ 12		\$ 12	\$ 23	\$ 35
100-55- Parks & Rec - Library	126,300.00	0.172%	\$ 162		\$ 162	\$ 306	\$ 469
100-55- Parks & Rec - Facility Rentals	201,696.00	0.274%	\$ 259		\$ 259	\$ 489	\$ 749
100-55- Parks & Rec - Lupine Day Camp	118,892.00	0.161%	\$ 153		\$ 153	\$ 288	\$ 441
100-55- Parks & Rec - Ohlone Day Camp	73,107.00	0.099%	\$ 94		\$ 94	\$ 177	\$ 271
100-55- Parks & Rec - Ohlone Child Care	202,971.00	0.276%	\$ 261		\$ 261	\$ 492	\$ 753
100-55- Parks & Rec - Hanna Child Care	268,050.00	0.364%	\$ 345		\$ 345	\$ 650	\$ 995
100-55- Parks & Rec - Child Care - Lupine Sch	214,195.00	0.291%	\$ 276		\$ 276	\$ 519	\$ 795
100-55- Parks & Rec - Recreation Classes	167,798.00	0.228%	\$ 216		\$ 216	\$ 407	\$ 623
100-55- Parks & Rec - Senior Citizens	70,349.00	0.096%	\$ 90		\$ 90	\$ 171	\$ 261
100-55- Parks & Rec - Tiny Tots	168,513.00	0.229%	\$ 217		\$ 217	\$ 409	\$ 625
100-55- Parks & Rec - Swim Center	378,559.00	0.514%	\$ 487		\$ 487	\$ 918	\$ 1,405
100-55- Parks & Rec - Sports Program	125,272.00	0.170%	\$ 161		\$ 161	\$ 304	\$ 465
100-55- Parks & Rec - Teen Program	23,911.00	0.032%	\$ 31		\$ 31	\$ 58	\$ 89
100-55- Parks & Rec - Youth/Teen Resource Ctr	162,743.00	0.221%	\$ 209		\$ 209	\$ 395	\$ 604
100-99- Transfers - Transfers Out	173,683.00	0.236%	\$ 223		\$ 223	\$ 421	\$ 645
201-99- AB 3229 Cops Program - Transfers - Transfers Out	100,000.00	0.136%	\$ 129		\$ 129	\$ 243	\$ 371
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	1,346,803.00	1.829%	\$ 1,732		\$ 1,732	\$ 3,266	\$ 4,999
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	47,501.00	0.065%	\$ 61		\$ 61	\$ 115	\$ 176
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	34,227.00	0.046%	\$ 44		\$ 44	\$ 83	\$ 127
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	47,474.00	0.064%	\$ 61		\$ 61	\$ 115	\$ 176
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	47,169.00	0.064%	\$ 61		\$ 61	\$ 114	\$ 175
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	12,205.00	0.017%	\$ 16		\$ 16	\$ 30	\$ 45
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	11,370.00	0.015%	\$ 15		\$ 15	\$ 28	\$ 42
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	35,289.00	0.048%	\$ 45		\$ 45	\$ 86	\$ 131
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	37,729.00	0.051%	\$ 49		\$ 49	\$ 91	\$ 140

100-40- City Council

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	99,581.00	0.135%	\$ 128		\$ 128	\$ 242	\$ 370
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	53,484.00	0.073%	\$ 69		\$ 69	\$ 130	\$ 199
220-54- Citywide L&L Dist 83-13 - Public Works - Arterial Roadways	200,380.00	0.272%	\$ 258		\$ 258	\$ 486	\$ 744
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	417,858.00	0.568%	\$ 537		\$ 537	\$ 1,013	\$ 1,551
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	153,261.00	0.208%	\$ 197		\$ 197	\$ 372	\$ 569
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	124,815.00	0.170%	\$ 161		\$ 161	\$ 303	\$ 463
224-54- Bayside Assess Dist L&L - Public Works - Zone 10-City Wide	1,170.00	0.002%	\$ 2		\$ 2	\$ 3	\$ 4
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	68,852.00	0.094%	\$ 89		\$ 89	\$ 167	\$ 256
231-54- Stormwater Assessment - Public Works - Stormwater	331,187.00	0.450%	\$ 426		\$ 426	\$ 803	\$ 1,229
241-41- Dif-Gen Public Facilities - City Manager - City Manager	23,494.00	0.032%	\$ 30		\$ 30	\$ 57	\$ 87
241-59- Dif-Gen Public Facilities - Capital Projects - Capital Projects-Other	150,050.00	0.204%	\$ 193		\$ 193	\$ 364	\$ 557
242-59- Community Development FND - Capital Projects - P&R Facilities Equipment	75,000.00	0.102%	\$ 96		\$ 96	\$ 182	\$ 278
243-41- Development Fee Fund - City Manager - City Manager	24,644.00	0.033%	\$ 32		\$ 32	\$ 60	\$ 91
246-52- Dif-Fire Facilities - Community Development - Building-Inspection	56,595.00	0.077%	\$ 73		\$ 73	\$ 137	\$ 210
247-30- Dif-Park & Rec - Other - Administration	200,720.00	0.273%	\$ 258		\$ 258	\$ 487	\$ 745
262-54- State Gas Tax Fund - Public Works - Streets Facility	1,096,945.00	1.490%	\$ 1,411		\$ 1,411	\$ 2,660	\$ 4,071
263-54- Measure "C" Street Fund - Public Works - Streets Facility	780,796.00	1.061%	\$ 1,004		\$ 1,004	\$ 1,894	\$ 2,898
264-52- STMP Traffic Impact Fund - Community Development - Building-Inspection	159,720.00	0.217%	\$ 205		\$ 205	\$ 387	\$ 593
291-55- AB 939 - JPA Fund - Parks & Rec - Administration	180,000.00	0.244%	\$ 232		\$ 232	\$ 437	\$ 668
345-59- Measure WW/EBRP - Capital Projects - Traffic Facilities	260,018.00	0.353%	\$ 334		\$ 334	\$ 631	\$ 965
346-59- CCTA Meas J Exp Plan - Capital Projects - Traffic Facilities	200,000.00	0.272%	\$ 257		\$ 257	\$ 485	\$ 742
351-59- Grant Fund / OBAG - New - Non-Departmental - Non-Division	1,482,000.00	2.013%	\$ 1,906		\$ 1,906	\$ 3,594	\$ 5,500
382-30- Assmt. Dist 05-01 Debt SVC - Other - Debt Service	421,808.00	0.573%	\$ 543		\$ 543	\$ 1,023	\$ 1,565
383-30- Suntrust Lease - Other - Debt Service	205,099.00	0.279%	\$ 264		\$ 264	\$ 497	\$ 761
420-30- Sewer Enterprise Fund - Other - Debt Service	734,950.00	0.998%	\$ 945		\$ 945	\$ 1,782	\$ 2,728
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	3,119,185.00	4.237%	\$ 4,012		\$ 4,012	\$ 7,565	\$ 11,577
420-59- Sewer Enterprise Fund - Capital Projects - Capital Projects-Other	16,600,000.00	22.547%	\$ 21,351		\$ 21,351	\$ 40,258	\$ 61,609
420-99- Sewer Enterprise Fund - Transfers - Transfers Out	260,000.00	0.353%	\$ 334		\$ 334	\$ 631	\$ 965
511-30- GASB 45 OPEB Liability - Other - Administration	136,000.00	0.185%	\$ 175		\$ 175	\$ 330	\$ 505
511-41- GASB 45 OPEB Liability - City Manager - Business Development	4,000.00	0.005%	\$ 5		\$ 5	\$ 10	\$ 15
511-44- GASB 45 OPEB Liability - City Clerk - Management Services	5,000.00	0.007%	\$ 6		\$ 6	\$ 12	\$ 19
511-51- GASB 45 OPEB Liability - Public Safety - Police Admin/Insp/Support	7,677.00	0.010%	\$ 10		\$ 10	\$ 19	\$ 28
511-51- GASB 45 OPEB Liability - Public Safety - Police Patrol	31,775.00	0.043%	\$ 41		\$ 41	\$ 77	\$ 118
511-52- GASB 45 OPEB Liability - Community Development - Business & Regional Planning	4,521.00	0.006%	\$ 6		\$ 6	\$ 11	\$ 17
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	1,605.00	0.002%	\$ 2		\$ 2	\$ 4	\$ 6
511-60- GASB 45 OPEB Liability - Affordable Housing Program - Affordable Housing Program	2,952.00	0.004%	\$ 4		\$ 4	\$ 7	\$ 11
730-99- Hercules Golf Club - Transfers - Transfers Out	10,000.00	0.014%	\$ 13		\$ 13	\$ 24	\$ 37
940-00- Gen-Fixed Assets Acct GRP - Non-Departmental - Non-Division	2,699,152.00	3.666%	\$ 3,472		\$ 3,472	\$ 6,546	\$ 10,018
960-00- RDA-Fixed Assets Acct GRP - Non-Departmental - Non-Division	325,655.00	0.442%	\$ 419		\$ 419	\$ 790	\$ 1,209
601-30- RDA-Operating Fund - Other - Administration	47,967.00	0.065%	\$ 62		\$ 62	\$ 116	\$ 178
601-41- RDA-Operating Fund - City Manager - Business Development	8,000.00	0.011%	\$ 10		\$ 10	\$ 19	\$ 30
614-30- Owner Participation Agmts - Other - Debt Service	2,010,018.00	2.730%	\$ 2,585		\$ 2,585	\$ 4,875	\$ 7,460
615-30- RDA Tax Alloc Series 2005 - Other - Debt Service	3,948,330.00	5.363%	\$ 5,078		\$ 5,078	\$ 9,575	\$ 14,654
615-99- RDA Tax Alloc Series 2005 - Transfers - Transfers Out	2,635,575.00	3.580%	\$ 3,390		\$ 3,390	\$ 6,392	\$ 9,782
617-30- RDA Tax Alloc 2007 A - Other - Debt Service	1,006,731.00	1.367%	\$ 1,295		\$ 1,295	\$ 2,442	\$ 3,736
618-30- RDA Tax Alloc 2007 B - Other - Debt Service	741,687.00	1.007%	\$ 954		\$ 954	\$ 1,799	\$ 2,753

100-40- City Council

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
619-30- 2007 RDA TAB Series A - Other - Debt Service	2,656,510.00	3.608%	\$ 3,417		\$ 3,417	\$ 6,443	\$ 9,859
619-99- 2007 RDA TAB Series A - Transfers - Transfers Out	1,880,118.00	2.554%	\$ 2,418		\$ 2,418	\$ 4,560	\$ 6,978
620-99- Retirement Obligation Fund - Transfers - Transfers Out	5,828,824.00	7.917%	\$ 7,497		\$ 7,497	\$ 14,136	\$ 21,633
630-99- RDA - Capital Project Fund - Transfers - Transfers Out	212,290.00	0.288%	\$ 273		\$ 273	\$ 515	\$ 788
672-30- 2003B Debt Service PFA - Other - Debt Service	566,929.00	0.770%	\$ 729		\$ 729	\$ 1,375	\$ 2,104
673-30- 2009 Debt Service PFA - Other - Debt Service	915,940.00	1.244%	\$ 1,178		\$ 1,178	\$ 2,221	\$ 3,399
Total	73,625,241.00	100.000%	\$ 94,699	\$ -	\$ 94,699	\$ 177,929	\$ 272,627

Allocation Basis:

Budgeted Expenditures per Fund / Dept

Source of Allocation:

FY18 Budget Plan

100-40- City Council

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Managerial Support							
100-40- City Council	5.00	5.118%	\$ 4,846		\$ 4,846		\$ 4,846
100-41- City Manager	1.43	1.464%	\$ 1,386		\$ 1,386	\$ 2,745	\$ 4,131
100-44- City Clerk	1.98	2.027%	\$ 1,919		\$ 1,919	\$ 3,800	\$ 5,720
100-45- Personnel (HR)	1.05	1.075%	\$ 1,018		\$ 1,018	\$ 2,015	\$ 3,033
100-46- Finance	3.94	4.033%	\$ 3,819		\$ 3,819	\$ 7,562	\$ 11,381
460-0- Equipment Replacement Fund	1.90	1.945%	\$ 1,842		\$ 1,842	\$ 3,647	\$ 5,489
470-54- Facility Maintenance Fund	1.06	1.085%	\$ 1,027		\$ 1,027	\$ 2,035	\$ 3,062
100-51- Public Safety - Police Admin/Insp/Support	8.09	8.280%	\$ 7,841		\$ 7,841	\$ 15,528	\$ 23,369
100-51- Public Safety - Police Patrol	21.00	21.494%	\$ 20,355		\$ 20,355	\$ 40,308	\$ 60,662
100-52- Community Development - Business & Regional Planning	2.02	2.068%	\$ 1,958		\$ 1,958	\$ 3,877	\$ 5,835
100-52- Community Development - Building-Inspection	0.93	0.952%	\$ 901		\$ 901	\$ 1,785	\$ 2,686
100-54- Public Works - Streets Facility	0.05	0.051%	\$ 48		\$ 48	\$ 96	\$ 144
100-55- Parks & Rec - Facility Rentals	6.90	7.062%	\$ 6,688		\$ 6,688	\$ 13,244	\$ 19,932
100-55- Parks & Rec - Lupine Day Camp	0.91	0.931%	\$ 882		\$ 882	\$ 1,747	\$ 2,629
100-55- Parks & Rec - Ohlone Day Camp	0.09	0.092%	\$ 87		\$ 87	\$ 173	\$ 260
100-55- Parks & Rec - Ohlone Child Care	2.79	2.856%	\$ 2,704		\$ 2,704	\$ 5,355	\$ 8,059
100-55- Parks & Rec - Hanna Child Care	4.88	4.995%	\$ 4,730		\$ 4,730	\$ 9,367	\$ 14,097
100-55- Parks & Rec - Child Care - Lupine Sch	5.54	5.670%	\$ 5,370		\$ 5,370	\$ 10,634	\$ 16,003
100-55- Parks & Rec - Recreation Classes	0.37	0.379%	\$ 359		\$ 359	\$ 710	\$ 1,069
100-55- Parks & Rec - Senior Citizens	0.91	0.931%	\$ 882		\$ 882	\$ 1,747	\$ 2,629
100-55- Parks & Rec - Tiny Totz	1.96	2.006%	\$ 1,900		\$ 1,900	\$ 3,762	\$ 5,662
100-55- Parks & Rec - Swim Center	8.79	8.997%	\$ 8,520		\$ 8,520	\$ 16,872	\$ 25,392
100-55- Parks & Rec - Sports Program	2.19	2.242%	\$ 2,123		\$ 2,123	\$ 4,203	\$ 6,326
100-55- Parks & Rec - Teen Program	0.06	0.061%	\$ 58		\$ 58	\$ 115	\$ 173
100-55- Parks & Rec - Youth/Teen Resource Ctr	1.60	1.638%	\$ 1,551		\$ 1,551	\$ 3,071	\$ 4,622
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	2.26	2.313%	\$ 2,191		\$ 2,191	\$ 4,338	\$ 6,528
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	0.15	0.154%	\$ 145		\$ 145	\$ 288	\$ 433
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	0.15	0.154%	\$ 145		\$ 145	\$ 288	\$ 433
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	0.16	0.164%	\$ 155		\$ 155	\$ 307	\$ 462
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	0.05	0.051%	\$ 48		\$ 48	\$ 96	\$ 144
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	0.05	0.051%	\$ 48		\$ 48	\$ 96	\$ 144
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	0.05	0.051%	\$ 48		\$ 48	\$ 96	\$ 144
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	0.16	0.164%	\$ 155		\$ 155	\$ 307	\$ 462
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	0.13	0.133%	\$ 126		\$ 126	\$ 250	\$ 376
220-54- Citywide L&L Dist 83-11 - Public Works - Zone 8	0.13	0.133%	\$ 126		\$ 126	\$ 250	\$ 376
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	0.15	0.154%	\$ 145		\$ 145	\$ 288	\$ 433
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	0.74	0.757%	\$ 717		\$ 717	\$ 1,420	\$ 2,138
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	0.25	0.256%	\$ 242		\$ 242	\$ 480	\$ 722
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	0.43	0.440%	\$ 417		\$ 417	\$ 825	\$ 1,242
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	0.20	0.205%	\$ 194		\$ 194	\$ 384	\$ 578
231-54- Stormwater Assessment - Public Works - Stormwater	1.15	1.177%	\$ 1,115		\$ 1,115	\$ 2,207	\$ 3,322
241-41- Dif-Gen Public Facilities - City Manager - City Manager	0.08	0.082%	\$ 78		\$ 78	\$ 154	\$ 231
243-41- Development Fee Fund - City Manager - City Manager	0.08	0.082%	\$ 78		\$ 78	\$ 154	\$ 231

100-40- City Council

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%	\$ 1,183		\$ 1,183	\$ 2,342	\$ 3,524
263-54- Measure "C" Street Fund - Public Works - Streets Facility	1.12	1.146%	\$ 1,086		\$ 1,086	\$ 2,150	\$ 3,235
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	3.55	3.634%	\$ 3,441		\$ 3,441	\$ 6,814	\$ 10,255
Total	97.70	100.000%	\$ 94,699	\$ -	\$ 94,699	\$ 177,929	\$ 272,627

Allocation Basis:

FTE per Fund / Dept

Source of Allocation:

FY18 Payroll Master File

ALLOCATION SUMMARY

100-40- City Council

	Adminstrative Support	Managerial Support	Total
100-40- City Council	\$ 332	\$ 4,846	\$ 5,178
100-41- City Manager	\$ 1,289	\$ 4,131	\$ 5,420
100-43- Legal Services	\$ 1,447	\$ -	\$ 1,447
100-44- City Clerk	\$ 3,779	\$ 5,720	\$ 9,499
100-45- Personnel (HR)	\$ 907	\$ 3,033	\$ 3,940
100-46- Finance	\$ 8,159	\$ 11,381	\$ 19,540
100-55- Parks & Rec Administration	\$ 8	\$ -	\$ 8
450-0- Vehicle Replacement Fund	\$ 1,582	\$ -	\$ 1,582
460-0- Equipment Replacement Fund	\$ 5,563	\$ 5,489	\$ 11,052
470-54- Facility Maintenance Fund	\$ 551	\$ 3,062	\$ 3,613
100-00- Non-Departmental - Non-Division	\$ 7,802	\$ -	\$ 7,802
100-51- Public Safety - Police Admin/Insp/Support	\$ 11,159	\$ 23,369	\$ 34,528
100-51- Public Safety - Police Patrol	\$ 13,736	\$ 60,662	\$ 74,398
100-52- Community Development - Business & Regional Planning	\$ 1,260	\$ 5,835	\$ 7,095
100-52- Community Development - Building-Inspection	\$ 697	\$ 2,686	\$ 3,384
100-54- Public Works - Streets Facility	\$ 1,278	\$ 144	\$ 1,422
100-54- Public Works - Engineering-Operations	\$ 140	\$ -	\$ 140
100-54- Public Works - Engineering-Inspections	\$ 35	\$ -	\$ 35
100-55- Parks & Rec - Library	\$ 469	\$ -	\$ 469
100-55- Parks & Rec - Facility Rentals	\$ 749	\$ 19,932	\$ 20,680
100-55- Parks & Rec - Lupine Day Camp	\$ 441	\$ 2,629	\$ 3,070
100-55- Parks & Rec - Ohlone Day Camp	\$ 271	\$ 260	\$ 531
100-55- Parks & Rec - Ohlone Child Care	\$ 753	\$ 8,059	\$ 8,813
100-55- Parks & Rec - Hanna Child Care	\$ 995	\$ 14,097	\$ 15,092
100-55- Parks & Rec - Child Care - Lupine Sch	\$ 795	\$ 16,003	\$ 16,798
100-55- Parks & Rec - Recreation Classes	\$ 623	\$ 1,069	\$ 1,692
100-55- Parks & Rec - Senior Citizens	\$ 261	\$ 2,629	\$ 2,890
100-55- Parks & Rec - Tiny Tots	\$ 625	\$ 5,662	\$ 6,287
100-55- Parks & Rec - Swim Center	\$ 1,405	\$ 25,392	\$ 26,797
100-55- Parks & Rec - Sports Program	\$ 465	\$ 6,326	\$ 6,791

ALLOCATION SUMMARY

100-40- City Council

	Adminstrative Support	Managerial Support	Total
100-55- Parks & Rec - Teen Program	\$ 89	\$ 173	\$ 262
100-55- Parks & Rec - Youth/Teen Resource Ctr	\$ 604	\$ 4,622	\$ 5,226
100-99- Transfers - Transfers Out	\$ 645	\$ -	\$ 645
201-99- AB 3229 Cops Program - Transfers - Transfers Out	\$ 371	\$ -	\$ 371
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	\$ 4,999	\$ 6,528	\$ 11,527
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	\$ 176	\$ 433	\$ 610
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	\$ 127	\$ 433	\$ 560
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	\$ 176	\$ 462	\$ 638
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	\$ 175	\$ 144	\$ 319
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	\$ 45	\$ 144	\$ 190
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	\$ 42	\$ 144	\$ 187
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	\$ 131	\$ 462	\$ 593
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	\$ 140	\$ 376	\$ 516
220-54- Citywide L&L Dist 83-11 - Public Works - Zone 8	\$ 370	\$ 376	\$ 745
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	\$ 199	\$ 433	\$ 632
220-54- Citywide L&L Dist 83-13 - Public Works - Arterial Roadways	\$ 744	\$ -	\$ 744
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	\$ 1,551	\$ 2,138	\$ 3,688
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	\$ 569	\$ 722	\$ 1,291
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	\$ 463	\$ 1,242	\$ 1,705
224-54- Bayside Assess Dist L&L - Public Works - Zone 10-City Wide	\$ 4	\$ -	\$ 4
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	\$ 256	\$ 578	\$ 833
231-54- Stormwater Assessment - Public Works - Stormwater	\$ 1,229	\$ 3,322	\$ 4,551
241-41- Dif-Gen Public Facilities - City Manager - City Manager	\$ 87	\$ 231	\$ 318
241-59- Dif-Gen Public Facilities - Capital Projects - Capital Projects-Other	\$ 557	\$ -	\$ 557
242-59- Community Development FND - Capital Projects - P&R Facilities Equipment	\$ 278	\$ -	\$ 278
243-41- Development Fee Fund - City Manager - City Manager	\$ 91	\$ 231	\$ 323
246-52- Dif-Fire Facilities - Community Development - Building-Inspection	\$ 210	\$ -	\$ 210
247-30- Dif-Park & Rec - Other - Administration	\$ 745	\$ -	\$ 745
262-54- State Gas Tax Fund - Public Works - Streets Facility	\$ 4,071	\$ 3,524	\$ 7,595
263-54- Measure "C" Street Fund - Public Works - Streets Facility	\$ 2,898	\$ 3,235	\$ 6,133

ALLOCATION SUMMARY

100-40- City Council

	Adminstrative Support	Managerial Support	Total
264-52- STMP Traffic Impact Fund - Community Development - Building-Inspection	\$ 593	\$ -	\$ 593
291-55- AB 939 - JPA Fund - Parks & Rec - Administration	\$ 668	\$ -	\$ 668
345-59- Measure WW/EBRP - Capital Projects - Traffic Facilities	\$ 965	\$ -	\$ 965
346-59- CCTA Meas J Exp Plan - Capital Projects - Traffic Facilities	\$ 742	\$ -	\$ 742
351-59- Grant Fund / OBAG - New - Non-Departmental - Non-Division	\$ 5,500	\$ -	\$ 5,500
382-30- Assmt. Dist 05-01 Debt SVC - Other - Debt Service	\$ 1,565	\$ -	\$ 1,565
383-30- Suntrust Lease - Other - Debt Service	\$ 761	\$ -	\$ 761
420-30- Sewer Enterprise Fund - Other - Debt Service	\$ 2,728	\$ -	\$ 2,728
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	\$ 11,577	\$ 10,255	\$ 21,831
420-59- Sewer Enterprise Fund - Capital Projects - Capital Projects-Other	\$ 61,609	\$ -	\$ 61,609
420-99- Sewer Enterprise Fund - Transfers - Transfers Out	\$ 965	\$ -	\$ 965
511-30- GASB 45 OPEB Liability - Other - Administration	\$ 505	\$ -	\$ 505
511-41- GASB 45 OPEB Liability - City Manager - Business Development	\$ 15	\$ -	\$ 15
511-44- GASB 45 OPEB Liability - City Clerk - Management Services	\$ 19	\$ -	\$ 19
511-51- GASB 45 OPEB Liability - Public Safety - Police Admin/Insp/Support	\$ 28	\$ -	\$ 28
511-51- GASB 45 OPEB Liability - Public Safety - Police Patrol	\$ 118	\$ -	\$ 118
511-52- GASB 45 OPEB Liability - Community Development - Business & Regional Planning	\$ 17	\$ -	\$ 17
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	\$ 6	\$ -	\$ 6
511-60- GASB 45 OPEB Liability - Affordable Housing Program - Affordable Housing Program	\$ 11	\$ -	\$ 11
730-99- Hercules Golf Club - Transfers - Transfers Out	\$ 37	\$ -	\$ 37
940-00- Gen-Fixed Assets Acct GRP - Non-Departmental - Non-Division	\$ 10,018	\$ -	\$ 10,018
960-00- RDA-Fixed Assets Acct GRP - Non-Departmental - Non-Division	\$ 1,209	\$ -	\$ 1,209
601-30- RDA-Operating Fund - Other - Administration	\$ 178	\$ -	\$ 178
601-41- RDA-Operating Fund - City Manager - Business Development	\$ 30	\$ -	\$ 30
614-30- Owner Participation Agmts - Other - Debt Service	\$ 7,460	\$ -	\$ 7,460
615-30- RDA Tax Alloc Series 2005 - Other - Debt Service	\$ 14,654	\$ -	\$ 14,654
615-99- RDA Tax Alloc Series 2005 - Transfers - Transfers Out	\$ 9,782	\$ -	\$ 9,782
617-30- RDA Tax Alloc 2007 A - Other - Debt Service	\$ 3,736	\$ -	\$ 3,736
618-30- RDA Tax Alloc 2007 B - Other - Debt Service	\$ 2,753	\$ -	\$ 2,753
619-30- 2007 RDA TAB Series A - Other - Debt Service	\$ 9,859	\$ -	\$ 9,859

ALLOCATION SUMMARY

100-40- City Council

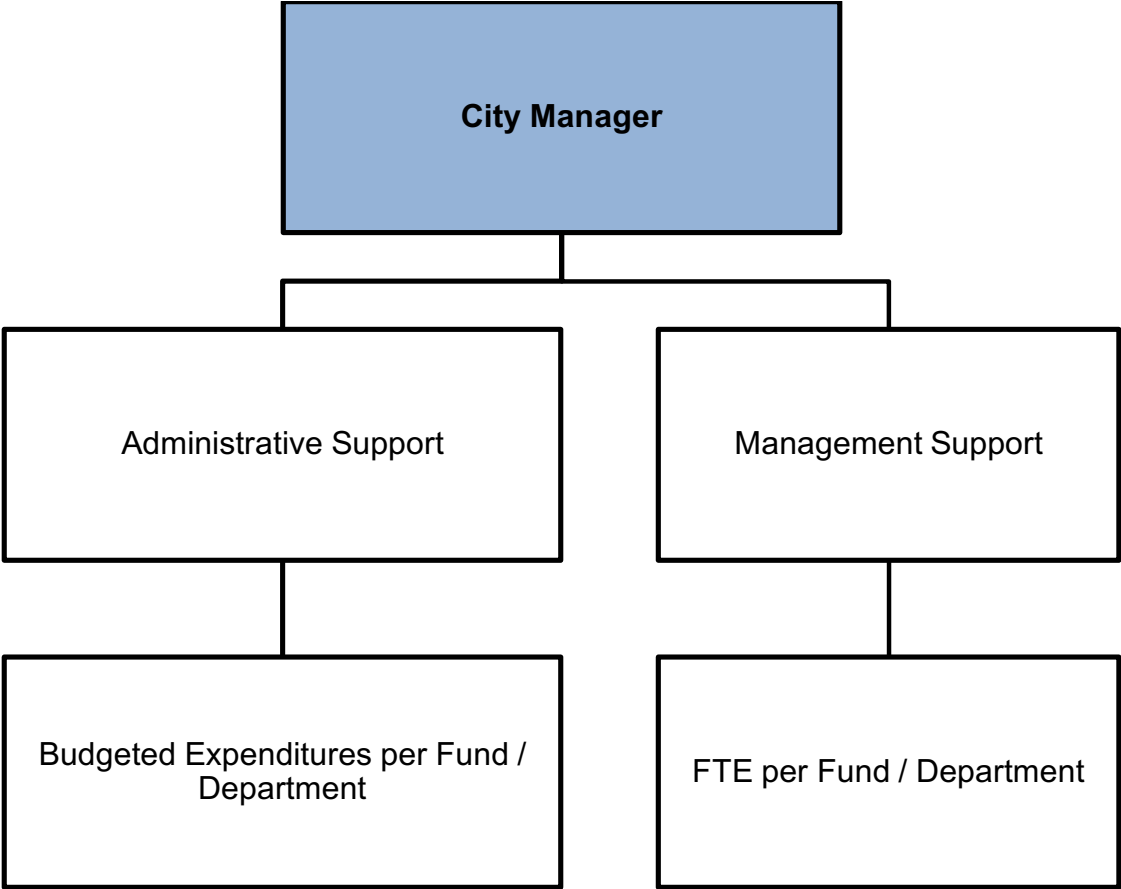
	Adminstrative Support	Managerial Support	Total
619-99- 2007 RDA TAB Series A - Transfers - Transfers Out	\$ 6,978	\$ -	\$ 6,978
620-99- Retirement Obligation Fund - Transfers - Transfers Out	\$ 21,633	\$ -	\$ 21,633
630-99- RDA - Capital Project Fund - Transfers - Transfers Out	\$ 788	\$ -	\$ 788
672-30- 2003B Debt Service PFA - Other - Debt Service	\$ 2,104	\$ -	\$ 2,104
673-30- 2009 Debt Service PFA - Other - Debt Service	\$ 3,399	\$ -	\$ 3,399
Total	\$ 272,627	\$ 272,627	\$ 545,255

(2) 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 FY18 budgeted 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:



(2.1) 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

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 620,754		\$ 620,754
Total Deductions	\$ -		\$ -
Incoming Costs			
100-40- City Council	\$ 1,833	\$ 3,587	\$ 5,420
100-41- City Manager		\$ 6,025	\$ 6,025
100-43- Legal Services		\$ 89,318	\$ 89,318
100-44- City Clerk		\$ 51,370	\$ 51,370
100-45- Personnel (HR)		\$ 3,595	\$ 3,595
100-46- Finance		\$ 21,455	\$ 21,455
460-0- Equipment Replacement Fund		\$ 2,171	\$ 2,171
470-54- Facility Maintenance Fund		\$ 514	\$ 514
Total Incoming Costs	\$ 1,833	\$ 178,036	\$ 179,868
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 622,587	\$ 178,036	\$ 800,622

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	\$ 1,833	\$ 633	\$ 600	\$ 600
Reallocate Admin Costs	\$ -	\$ (215,166)	\$ 107,583	\$ 107,583
Unallocated Costs	\$ -		\$ -	\$ -
Subtotal of First Allocation	\$ 622,587		\$ 311,293	\$ 311,293
Second Allocation				
Incoming - All Others	\$ 178,036	\$ 61,529	\$ 58,253	\$ 58,253
Reallocate Admin Costs	\$ -	\$ (61,529)	\$ 30,765	\$ 30,765
Unallocated Costs	\$ -		\$ -	\$ -
Subtotal of Second Allocation	\$ 178,036		\$ 89,018	\$ 89,018
TOTAL ALLOCATED	\$ 800,622		\$ 400,311	\$ 400,311

100-41- City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Administrative Support							
100-40- City Council	257,807	0.350%	\$ 1,090		\$ 1,090		\$ 1,090
100-41- City Manager	347,392	0.472%	\$ 1,469		\$ 1,469		\$ 1,469
100-43- Legal Services	390,000	0.530%	\$ 1,649		\$ 1,649	\$ 475	\$ 2,124
100-44- City Clerk	1,018,347	1.383%	\$ 4,306		\$ 4,306	\$ 1,241	\$ 5,547
100-45- Personnel (HR)	244,350	0.332%	\$ 1,033		\$ 1,033	\$ 298	\$ 1,331
100-46- Finance	2,198,281	2.986%	\$ 9,295		\$ 9,295	\$ 2,680	\$ 11,974
100-55- Parks & Rec Administration	2,037	0.003%	\$ 9		\$ 9	\$ 2	\$ 11
450-0- Vehicle Replacement Fund	426,214	0.579%	\$ 1,802		\$ 1,802	\$ 520	\$ 2,322
460-0- Equipment Replacement Fund	1,498,960	2.036%	\$ 6,338		\$ 6,338	\$ 1,827	\$ 8,165
470-54- Facility Maintenance Fund	148,534	0.202%	\$ 628		\$ 628	\$ 181	\$ 809
100-00- Non-Departmental - Non-Division	2,102,213	2.855%	\$ 8,888		\$ 8,888	\$ 2,563	\$ 11,451
100-51- Public Safety - Police Admin/Insp/Support	3,006,588	4.084%	\$ 12,712		\$ 12,712	\$ 3,665	\$ 16,377
100-51- Public Safety - Police Patrol	3,700,995	5.027%	\$ 15,648		\$ 15,648	\$ 4,512	\$ 20,160
100-52- Community Development - Business & Regional Planning	339,404	0.461%	\$ 1,435		\$ 1,435	\$ 414	\$ 1,849
100-52- Community Development - Building-Inspection	187,913	0.255%	\$ 795		\$ 795	\$ 229	\$ 1,024
100-54- Public Works - Streets Facility	344,318	0.468%	\$ 1,456		\$ 1,456	\$ 420	\$ 1,876
100-54- Public Works - Engineering-Operations	37,746	0.051%	\$ 160		\$ 160	\$ 46	\$ 206
100-54- Public Works - Engineering-Inspections	9,468	0.013%	\$ 40		\$ 40	\$ 12	\$ 52
100-55- Parks & Rec - Library	126,300	0.172%	\$ 534		\$ 534	\$ 154	\$ 688
100-55- Parks & Rec - Facility Rentals	201,696	0.274%	\$ 853		\$ 853	\$ 246	\$ 1,099
100-55- Parks & Rec - Lupine Day Camp	118,892	0.161%	\$ 503		\$ 503	\$ 145	\$ 648
100-55- Parks & Rec - Ohlone Day Camp	73,107	0.099%	\$ 309		\$ 309	\$ 89	\$ 398
100-55- Parks & Rec - Ohlone Child Care	202,971	0.276%	\$ 858		\$ 858	\$ 247	\$ 1,106
100-55- Parks & Rec - Hanna Child Care	268,050	0.364%	\$ 1,133		\$ 1,133	\$ 327	\$ 1,460
100-55- Parks & Rec - Child Care - Lupine Sch	214,195	0.291%	\$ 906		\$ 906	\$ 261	\$ 1,167
100-55- Parks & Rec - Recreation Classes	167,798	0.228%	\$ 709		\$ 709	\$ 205	\$ 914
100-55- Parks & Rec - Senior Citizens	70,349	0.096%	\$ 297		\$ 297	\$ 86	\$ 383
100-55- Parks & Rec - Tiny Tots	168,513	0.229%	\$ 712		\$ 712	\$ 205	\$ 918
100-55- Parks & Rec - Swim Center	378,559	0.514%	\$ 1,601		\$ 1,601	\$ 461	\$ 2,062
100-55- Parks & Rec - Sports Program	125,272	0.170%	\$ 530		\$ 530	\$ 153	\$ 682
100-55- Parks & Rec - Teen Program	23,911	0.032%	\$ 101		\$ 101	\$ 29	\$ 130
100-55- Parks & Rec - Youth/Teen Resource Ctr	162,743	0.221%	\$ 688		\$ 688	\$ 198	\$ 886
100-99- Transfers - Transfers Out	173,683	0.236%	\$ 734		\$ 734	\$ 212	\$ 946
201-99- AB 3229 Cops Program - Transfers - Transfers Out	100,000	0.136%	\$ 423		\$ 423	\$ 122	\$ 545
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	1,346,803	1.829%	\$ 5,694		\$ 5,694	\$ 1,642	\$ 7,336
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	47,501	0.065%	\$ 201		\$ 201	\$ 58	\$ 259
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	34,227	0.046%	\$ 145		\$ 145	\$ 42	\$ 186
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	47,474	0.064%	\$ 201		\$ 201	\$ 58	\$ 259
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	47,169	0.064%	\$ 199		\$ 199	\$ 58	\$ 257
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	12,205	0.017%	\$ 52		\$ 52	\$ 15	\$ 66
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	11,370	0.015%	\$ 48		\$ 48	\$ 14	\$ 62
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	35,289	0.048%	\$ 149		\$ 149	\$ 43	\$ 192
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	37,729	0.051%	\$ 160		\$ 160	\$ 46	\$ 206

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	99,581	0.135%	\$ 421		\$ 421	\$ 121	\$ 542
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	53,484	0.073%	\$ 226		\$ 226	\$ 65	\$ 291
220-54- Citywide L&L Dist 83-13 - Public Works - Arterial Roadways	200,380	0.272%	\$ 847		\$ 847	\$ 244	\$ 1,092
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	417,858	0.568%	\$ 1,767		\$ 1,767	\$ 509	\$ 2,276
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	153,261	0.208%	\$ 648		\$ 648	\$ 187	\$ 835
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	124,815	0.170%	\$ 527.7		\$ 528	\$ 152	\$ 680
224-54- Bayside Assess Dist L&L - Public Works - Zone 10-City Wide	1,170	0.002%	\$ 4.9		\$ 5	\$ 1	\$ 6
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	68,852	0.094%	\$ 291		\$ 291	\$ 84	\$ 375
231-54- Stormwater Assessment - Public Works - Stormwater	331,187	0.450%	\$ 1,400		\$ 1,400	\$ 404	\$ 1,804
241-41- Dif-Gen Public Facilities - City Manager - City Manager	23,494	0.032%	\$ 99		\$ 99	\$ 29	\$ 128
241-59- Dif-Gen Public Facilities - Capital Projects - Capital Projects-Other	150,050	0.204%	\$ 634		\$ 634	\$ 183	\$ 817
242-59- Community Development FND - Capital Projects - P&R Facilities Equipment	75,000	0.102%	\$ 317		\$ 317	\$ 91	\$ 409
243-41- Development Fee Fund - City Manager - City Manager	24,644	0.033%	\$ 104		\$ 104	\$ 30	\$ 134
246-52- Dif-Fire Facilities - Community Development - Building-Inspection	56,595	0.077%	\$ 239		\$ 239	\$ 69	\$ 308
247-30- Dif-Park & Rec - Other - Administration	200,720	0.273%	\$ 849		\$ 849	\$ 245	\$ 1,093
262-54- State Gas Tax Fund - Public Works - Streets Facility	1,096,945	1.490%	\$ 4,638		\$ 4,638	\$ 1,337	\$ 5,975
263-54- Measure "C" Street Fund - Public Works - Streets Facility	780,796	1.061%	\$ 3,301		\$ 3,301	\$ 952	\$ 4,253
264-52- STMP Traffic Impact Fund - Community Development - Building-Inspection	159,720	0.217%	\$ 675		\$ 675	\$ 195	\$ 870
291-55- AB 939 - JPA Fund - Parks & Rec - Administration	180,000	0.244%	\$ 761		\$ 761	\$ 219	\$ 980
345-59- Measure WW/EBRP - Capital Projects - Traffic Facilities	260,018	0.353%	\$ 1,099		\$ 1,099	\$ 317	\$ 1,416
346-59- CCTA Meas J Exp Plan - Capital Projects - Traffic Facilities	200,000	0.272%	\$ 846		\$ 846	\$ 244	\$ 1,089
351-59- Grant Fund / OBAG - New - Non-Departmental - Non-Division	1,482,000	2.013%	\$ 6,266		\$ 6,266	\$ 1,807	\$ 8,073
382-30- Assmt. Dist 05-01 Debt SVC - Other - Debt Service	421,808	0.573%	\$ 1,783		\$ 1,783	\$ 514	\$ 2,298
383-30- Suntrust Lease - Other - Debt Service	205,099	0.279%	\$ 867		\$ 867	\$ 250	\$ 1,117
420-30- Sewer Enterprise Fund - Other - Debt Service	734,950	0.998%	\$ 3,107		\$ 3,107	\$ 896	\$ 4,003
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	3,119,185	4.237%	\$ 13,188		\$ 13,188	\$ 3,803	\$ 16,991
420-59- Sewer Enterprise Fund - Capital Projects - Capital Projects-Other	16,600,000	22.547%	\$ 70,186		\$ 70,186	\$ 20,237	\$ 90,423
420-99- Sewer Enterprise Fund - Transfers - Transfers Out	260,000	0.353%	\$ 1,099		\$ 1,099	\$ 317	\$ 1,416
511-30- GASB 45 OPEB Liability - Other - Administration	136,000	0.185%	\$ 575		\$ 575	\$ 166	\$ 741
511-41- GASB 45 OPEB Liability - City Manager - Business Development	4,000	0.005%	\$ 17		\$ 17	\$ 5	\$ 22
511-44- GASB 45 OPEB Liability - City Clerk - Management Services	5,000	0.007%	\$ 21		\$ 21	\$ 6	\$ 27
511-51- GASB 45 OPEB Liability - Public Safety - Police Admin/Insp/Support	7,677	0.010%	\$ 32		\$ 32	\$ 9	\$ 42
511-51- GASB 45 OPEB Liability - Public Safety - Police Patrol	31,775	0.043%	\$ 134		\$ 134	\$ 39	\$ 173
511-52- GASB 45 OPEB Liability - Community Development - Business & Regional Planning	4,521	0.006%	\$ 19		\$ 19	\$ 6	\$ 25
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	1,605	0.002%	\$ 7		\$ 7	\$ 2	\$ 9
511-60- GASB 45 OPEB Liability - Affordable Housing Program - Affordable Housing Program	2,952	0.004%	\$ 12		\$ 12	\$ 4	\$ 16
730-99- Hercules Golf Club - Transfers - Transfers Out	10,000	0.014%	\$ 42		\$ 42	\$ 12	\$ 54
940-00- Gen-Fixed Assets Acct GRP - Non-Departmental - Non-Division	2,699,152	3.666%	\$ 11,412		\$ 11,412	\$ 3,291	\$ 14,703
960-00- RDA-Fixed Assets Acct GRP - Non-Departmental - Non-Division	325,655	0.442%	\$ 1,377		\$ 1,377	\$ 397	\$ 1,774
601-30- RDA-Operating Fund - Other - Administration	47,967	0.065%	\$ 203		\$ 203	\$ 58	\$ 261
601-41- RDA-Operating Fund - City Manager - Business Development	8,000	0.011%	\$ 34		\$ 34	\$ 10	\$ 44
614-30- Owner Participation Agmts - Other - Debt Service	2,010,018	2.730%	\$ 8,499		\$ 8,499	\$ 2,450	\$ 10,949
615-30- RDA Tax Alloc Series 2005 - Other - Debt Service	3,948,330	5.363%	\$ 16,694		\$ 16,694	\$ 4,813	\$ 21,507
615-99- RDA Tax Alloc Series 2005 - Transfers - Transfers Out	2,635,575	3.580%	\$ 11,143		\$ 11,143	\$ 3,213	\$ 14,356
617-30- RDA Tax Alloc 2007 A - Other - Debt Service	1,006,731	1.367%	\$ 4,257		\$ 4,257	\$ 1,227	\$ 5,484
618-30- RDA Tax Alloc 2007 B - Other - Debt Service	741,687	1.007%	\$ 3,136		\$ 3,136	\$ 904	\$ 4,040

100-41- City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
619-30- 2007 RDA TAB Series A - Other - Debt Service	2,656,510	3.608%	\$ 11,232		\$ 11,232	\$ 3,239	\$ 14,470
619-99- 2007 RDA TAB Series A - Transfers - Transfers Out	1,880,118	2.554%	\$ 7,949		\$ 7,949	\$ 2,292	\$ 10,241
620-99- Retirement Obligation Fund - Transfers - Transfers Out	5,828,824	7.917%	\$ 24,645		\$ 24,645	\$ 7,106	\$ 31,751
630-99- RDA - Capital Project Fund - Transfers - Transfers Out	212,290	0.288%	\$ 898		\$ 898	\$ 259	\$ 1,156
672-30- 2003B Debt Service PFA - Other - Debt Service	566,929	0.770%	\$ 2,397		\$ 2,397	\$ 691	\$ 3,088
673-30- 2009 Debt Service PFA - Other - Debt Service	915,940	1.244%	\$ 3,873		\$ 3,873	\$ 1,117	\$ 4,989
Total	73,625,241.00	100.000%	\$ 311,293	\$ -	\$ 311,293	\$ 89,018	\$ 400,311

Allocation Basis:

Budgeted Expenditures per Fund / Dept

Source of Allocation:

FY18 Budget Plan

100-41- City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Managerial Support							
100-40- City Council	5	5.118%	\$ 15,931		\$ 15,931		\$ 15,931
100-41- City Manager	1	1.464%	\$ 4,556		\$ 4,556		\$ 4,556
100-44- City Clerk	2	2.027%	\$ 6,309		\$ 6,309	\$ 1,931	\$ 8,240
100-45- Personnel (HR)	1	1.075%	\$ 3,346		\$ 3,346	\$ 1,024	\$ 4,370
100-46- Finance	4	4.033%	\$ 12,554		\$ 12,554	\$ 3,843	\$ 16,396
460-0- Equipment Replacement Fund	2	1.945%	\$ 6,054		\$ 6,054	\$ 1,853	\$ 7,907
470-54- Facility Maintenance Fund	1	1.085%	\$ 3,377		\$ 3,377	\$ 1,034	\$ 4,411
100-51- Public Safety - Police Admin/Insp/Support	8	8.280%	\$ 25,776		\$ 25,776	\$ 7,890	\$ 33,667
100-51- Public Safety - Police Patrol	21	21.494%	\$ 66,911		\$ 66,911	\$ 20,482	\$ 87,392
100-52- Community Development - Business & Regional Planning	2	2.068%	\$ 6,436		\$ 6,436	\$ 1,970	\$ 8,406
100-52- Community Development - Building-Inspection	1	0.952%	\$ 2,963		\$ 2,963	\$ 907	\$ 3,870
100-54- Public Works - Streets Facility	0	0.051%	\$ 159		\$ 159	\$ 49	\$ 208
100-55- Parks & Rec - Facility Rentals	7	7.062%	\$ 21,985		\$ 21,985	\$ 6,730	\$ 28,715
100-55- Parks & Rec - Lupine Day Camp	1	0.931%	\$ 2,899		\$ 2,899	\$ 888	\$ 3,787
100-55- Parks & Rec - Ohlone Day Camp	0	0.092%	\$ 287		\$ 287	\$ 88	\$ 375
100-55- Parks & Rec - Ohlone Child Care	3	2.856%	\$ 8,890		\$ 8,890	\$ 2,721	\$ 11,611
100-55- Parks & Rec - Hanna Child Care	5	4.995%	\$ 15,549		\$ 15,549	\$ 4,760	\$ 20,308
100-55- Parks & Rec - Child Care - Lupine Sch	6	5.670%	\$ 17,652		\$ 17,652	\$ 5,403	\$ 23,055
100-55- Parks & Rec - Recreation Classes	0	0.379%	\$ 1,179		\$ 1,179	\$ 361	\$ 1,540
100-55- Parks & Rec - Senior Citizens	1	0.931%	\$ 2,899		\$ 2,899	\$ 888	\$ 3,787
100-55- Parks & Rec - Tiny Tots	2	2.006%	\$ 6,245		\$ 6,245	\$ 1,912	\$ 8,157
100-55- Parks & Rec - Swim Center	9	8.997%	\$ 28,007		\$ 28,007	\$ 8,573	\$ 36,580
100-55- Parks & Rec - Sports Program	2	2.242%	\$ 6,978		\$ 6,978	\$ 2,136	\$ 9,114
100-55- Parks & Rec - Teen Program	0	0.061%	\$ 191		\$ 191	\$ 59	\$ 250
100-55- Parks & Rec - Youth/Teen Resource Ctr	2	1.638%	\$ 5,098		\$ 5,098	\$ 1,561	\$ 6,658
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	2	2.313%	\$ 7,201		\$ 7,201	\$ 2,204	\$ 9,405
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	0	0.154%	\$ 478		\$ 478	\$ 146	\$ 624
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	0	0.154%	\$ 478		\$ 478	\$ 146	\$ 624
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	0	0.164%	\$ 510		\$ 510	\$ 156	\$ 666
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	0	0.051%	\$ 159		\$ 159	\$ 49	\$ 208
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	0	0.051%	\$ 159		\$ 159	\$ 49	\$ 208
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	0	0.051%	\$ 159		\$ 159	\$ 49	\$ 208
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	0	0.164%	\$ 510		\$ 510	\$ 156	\$ 666
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	0	0.133%	\$ 414		\$ 414	\$ 127	\$ 541
220-54- Citywide L&L Dist 83-11 - Public Works - Zone 8	0	0.133%	\$ 414		\$ 414	\$ 127	\$ 541
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	0	0.154%	\$ 478		\$ 478	\$ 146	\$ 624
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	1	0.757%	\$ 2,358		\$ 2,358	\$ 722	\$ 3,080
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	0	0.256%	\$ 797		\$ 797	\$ 244	\$ 1,040
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	0	0.440%	\$ 1,370		\$ 1,370	\$ 419	\$ 1,789
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	0	0.205%	\$ 637		\$ 637	\$ 195	\$ 832
231-54- Stormwater Assessment - Public Works - Stormwater	1	1.177%	\$ 3,664		\$ 3,664	\$ 1,122	\$ 4,786
241-41- Dif-Gen Public Facilities - City Manager - City Manager	0	0.082%	\$ 255		\$ 255	\$ 78	\$ 333
243-41- Development Fee Fund - City Manager - City Manager	0	0.082%	\$ 255		\$ 255	\$ 78	\$ 333

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	1.249%	\$ 3,887		\$ 3,887	\$ 1,190	\$ 5,077
263-54- Measure "C" Street Fund - Public Works - Streets Facility	1	1.146%	\$ 3,569		\$ 3,569	\$ 1,092	\$ 4,661
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	4	3.634%	\$ 11,311		\$ 11,311	\$ 3,462	\$ 14,773
Total	97.70	100.000%	\$ 311,293	\$ -	\$ 311,293	\$ 89,018	\$ 400,311

Allocation Basis:

FTE per Fund / Dept

Source of Allocation:

FY18 Payroll Master File

ALLOCATION SUMMARY

100-41- City Manager

	Administrative Support	Managerial Support	Total
100-40- City Council	\$ 1,090	\$ 15,931	\$ 17,021
100-41- City Manager	\$ 1,469	\$ 4,556	\$ 6,025.09
100-43- Legal Services	\$ 2,124	\$ -	\$ 2,124
100-44- City Clerk	\$ 5,547	\$ 8,240	\$ 13,787
100-45- Personnel (HR)	\$ 1,331	\$ 4,370	\$ 5,701
100-46- Finance	\$ 11,974	\$ 16,396	\$ 28,371
100-55- Parks & Rec Administration	\$ 11	\$ -	\$ 11
450-0- Vehicle Replacement Fund	\$ 2,322	\$ -	\$ 2,322
460-0- Equipment Replacement Fund	\$ 8,165	\$ 7,907	\$ 16,072
470-54- Facility Maintenance Fund	\$ 809	\$ 4,411	\$ 5,220
100-00- Non-Departmental - Non-Division	\$ 11,451	\$ -	\$ 11,451
100-51- Public Safety - Police Admin/Insp/Support	\$ 16,377	\$ 33,667	\$ 50,044
100-51- Public Safety - Police Patrol	\$ 20,160	\$ 87,392	\$ 107,552
100-52- Community Development - Business & Regional Planning	\$ 1,849	\$ 8,406	\$ 10,255.10
100-52- Community Development - Building-Inspection	\$ 1,024	\$ 3,870	\$ 4,894
100-54- Public Works - Streets Facility	\$ 1,876	\$ 208	\$ 2,084
100-54- Public Works - Engineering-Operations	\$ 206	\$ -	\$ 206
100-54- Public Works - Engineering-Inspections	\$ 52	\$ -	\$ 52
100-55- Parks & Rec - Library	\$ 688	\$ -	\$ 687.98
100-55- Parks & Rec - Facility Rentals	\$ 1,099	\$ 28,715	\$ 29,813.30
100-55- Parks & Rec - Lupine Day Camp	\$ 648	\$ 3,787	\$ 4,434.63
100-55- Parks & Rec - Ohlone Day Camp	\$ 398	\$ 375	\$ 772.76
100-55- Parks & Rec - Ohlone Child Care	\$ 1,106	\$ 11,611	\$ 12,716
100-55- Parks & Rec - Hanna Child Care	\$ 1,460	\$ 20,308	\$ 21,768
100-55- Parks & Rec - Child Care - Lupine Sch	\$ 1,167	\$ 23,055	\$ 24,221.69
100-55- Parks & Rec - Recreation Classes	\$ 914	\$ 1,540	\$ 2,454
100-55- Parks & Rec - Senior Citizens	\$ 383	\$ 3,787	\$ 4,170
100-55- Parks & Rec - Tiny Tots	\$ 918	\$ 8,157	\$ 9,075
100-55- Parks & Rec - Swim Center	\$ 2,062	\$ 36,580	\$ 38,642.02

ALLOCATION SUMMARY

100-41- City Manager

	Administrative Support	Managerial Support	Total
100-55- Parks & Rec - Sports Program	\$ 682	\$ 9,114	\$ 9,796.15
100-55- Parks & Rec - Teen Program	\$ 130	\$ 250	\$ 379.94
100-55- Parks & Rec - Youth/Teen Resource Ctr	\$ 886	\$ 6,658	\$ 7,545
100-99- Transfers - Transfers Out	\$ 946	\$ -	\$ 946
201-99- AB 3229 Cops Program - Transfers - Transfers Out	\$ 545	\$ -	\$ 545
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	\$ 7,336	\$ 9,405	\$ 16,741.34
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	\$ 259	\$ 624	\$ 882.98
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	\$ 186	\$ 624	\$ 810.67
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	\$ 259	\$ 666	\$ 924
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	\$ 257	\$ 208	\$ 465
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	\$ 66	\$ 208	\$ 274.56
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	\$ 62	\$ 208	\$ 270
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	\$ 192	\$ 666	\$ 858.07
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	\$ 206	\$ 541	\$ 746.52
220-54- Citywide L&L Dist 83-11 - Public Works - Zone 8	\$ 542	\$ 541	\$ 1,083.43
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	\$ 291	\$ 624	\$ 915.57
220-54- Citywide L&L Dist 83-13 - Public Works - Arterial Roadways	\$ 1,092	\$ -	\$ 1,091.50
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	\$ 2,276	\$ 3,080	\$ 5,355.68
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	\$ 835	\$ 1,040	\$ 1,875
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	\$ 680	\$ 1,789	\$ 2,469.35
224-54- Bayside Assess Dist L&L - Public Works - Zone 10-City Wide	\$ 6	\$ -	\$ 6.37
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	\$ 375	\$ 832	\$ 1,207
231-54- Stormwater Assessment - Public Works - Stormwater	\$ 1,804	\$ 4,786	\$ 6,590
241-41- Dif-Gen Public Facilities - City Manager - City Manager	\$ 128	\$ 333	\$ 460.90
241-59- Dif-Gen Public Facilities - Capital Projects - Capital Projects-Other	\$ 817	\$ -	\$ 817.35
242-59- Community Development FND - Capital Projects - P&R Facilities Equipment	\$ 409	\$ -	\$ 408.54
243-41- Development Fee Fund - City Manager - City Manager	\$ 134	\$ 333	\$ 467
246-52- Dif-Fire Facilities - Community Development - Building-Inspection	\$ 308	\$ -	\$ 308
247-30- Dif-Park & Rec - Other - Administration	\$ 1,093	\$ -	\$ 1,093

ALLOCATION SUMMARY

100-41- City Manager

	Administrative Support	Managerial Support	Total
262-54- State Gas Tax Fund - Public Works - Streets Facility	\$ 5,975	\$ 5,077	\$ 11,052
263-54- Measure "C" Street Fund - Public Works - Streets Facility	\$ 4,253	\$ 4,661	\$ 8,914
264-52- STMP Traffic Impact Fund - Community Development - Building-Inspection	\$ 870	\$ -	\$ 870
291-55- AB 939 - JPA Fund - Parks & Rec - Administration	\$ 980	\$ -	\$ 980
345-59- Measure WW/EBRP - Capital Projects - Traffic Facilities	\$ 1,416	\$ -	\$ 1,416
346-59- CCTA Meas J Exp Plan - Capital Projects - Traffic Facilities	\$ 1,089	\$ -	\$ 1,089
351-59- Grant Fund / OBAG - New - Non-Departmental - Non-Division	\$ 8,073	\$ -	\$ 8,073
382-30- Assmt. Dist 05-01 Debt SVC - Other - Debt Service	\$ 2,298	\$ -	\$ 2,298
383-30- Suntrust Lease - Other - Debt Service	\$ 1,117	\$ -	\$ 1,117
420-30- Sewer Enterprise Fund - Other - Debt Service	\$ 4,003	\$ -	\$ 4,003
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	\$ 16,991	\$ 14,773	\$ 31,764
420-59- Sewer Enterprise Fund - Capital Projects - Capital Projects-Other	\$ 90,423	\$ -	\$ 90,423
420-99- Sewer Enterprise Fund - Transfers - Transfers Out	\$ 1,416	\$ -	\$ 1,416
511-30- GASB 45 OPEB Liability - Other - Administration	\$ 741	\$ -	\$ 741
511-41- GASB 45 OPEB Liability - City Manager - Business Development	\$ 22	\$ -	\$ 22
511-44- GASB 45 OPEB Liability - City Clerk - Management Services	\$ 27	\$ -	\$ 27
511-51- GASB 45 OPEB Liability - Public Safety - Police Admin/Insp/Support	\$ 42	\$ -	\$ 42
511-51- GASB 45 OPEB Liability - Public Safety - Police Patrol	\$ 173	\$ -	\$ 173
511-52- GASB 45 OPEB Liability - Community Development - Business & Regional Planning	\$ 25	\$ -	\$ 25
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	\$ 9	\$ -	\$ 9
511-60- GASB 45 OPEB Liability - Affordable Housing Program - Affordable Housing Program	\$ 16	\$ -	\$ 16
730-99- Hercules Golf Club - Transfers - Transfers Out	\$ 54	\$ -	\$ 54
940-00- Gen-Fixed Assets Acct GRP - Non-Departmental - Non-Division	\$ 14,703	\$ -	\$ 14,703
960-00- RDA-Fixed Assets Acct GRP - Non-Departmental - Non-Division	\$ 1,774	\$ -	\$ 1,774
601-30- RDA-Operating Fund - Other - Administration	\$ 261	\$ -	\$ 261
601-41- RDA-Operating Fund - City Manager - Business Development	\$ 44	\$ -	\$ 44
614-30- Owner Participation Agmts - Other - Debt Service	\$ 10,949	\$ -	\$ 10,949
615-30- RDA Tax Alloc Series 2005 - Other - Debt Service	\$ 21,507	\$ -	\$ 21,507
615-99- RDA Tax Alloc Series 2005 - Transfers - Transfers Out	\$ 14,356	\$ -	\$ 14,356

ALLOCATION SUMMARY

100-41- City Manager

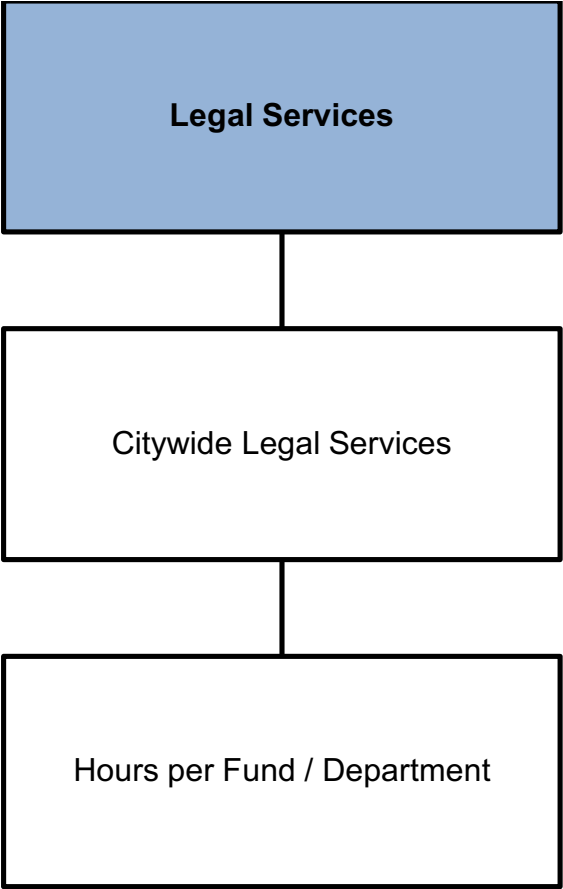
	Administrative Support	Managerial Support	Total
617-30- RDA Tax Alloc 2007 A - Other - Debt Service	\$ 5,484	\$ -	\$ 5,484
618-30- RDA Tax Alloc 2007 B - Other - Debt Service	\$ 4,040	\$ -	\$ 4,040
619-30- 2007 RDA TAB Series A - Other - Debt Service	\$ 14,470	\$ -	\$ 14,470
619-99- 2007 RDA TAB Series A - Transfers - Transfers Out	\$ 10,241	\$ -	\$ 10,241
620-99- Retirement Obligation Fund - Transfers - Transfers Out	\$ 31,751	\$ -	\$ 31,751
630-99- RDA - Capital Project Fund - Transfers - Transfers Out	\$ 1,156	\$ -	\$ 1,156
672-30- 2003B Debt Service PFA - Other - Debt Service	\$ 3,088	\$ -	\$ 3,088
673-30- 2009 Debt Service PFA - Other - Debt Service	\$ 4,989	\$ -	\$ 4,989
Total	\$ 400,311	\$ 400,311	\$ 800,622

(3) 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 legal hours 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:



(3.1) 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			
100-40- City Council	\$ 502	\$ 946	\$ 1,447
100-41- City Manager	\$ 1,649	\$ 475	\$ 2,124
100-43- Legal Services		\$ 11,125	\$ 11,125
100-44- City Clerk		\$ 29,975	\$ 29,975
100-46- Finance		\$ 8,509	\$ 8,509
Total Incoming Costs	<u>\$ 2,151</u>	<u>\$ 51,031</u>	<u>\$ 53,181</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 400,667</u>	<u>\$ 51,031</u>	<u>\$ 451,697</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	\$ 2,151	\$ -	\$ 2,151
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 400,667		\$ 400,667
Second Allocation			
Incoming - All Others	\$ 51,031	\$ -	\$ 51,031
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 51,031		\$ 51,031
TOTAL ALLOCATED	\$ 451,697		\$ 451,697

100-43- Legal Services

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Citywide Legal Services							
100-40- City Council	255.02	40.233%	\$ 161,202		\$ 161,202		\$ 161,202
100-41- City Manager	141.30	22.292%	\$ 89,318		\$ 89,318		\$ 89,318
100-43- Legal Services	17.60	2.777%	\$ 11,125		\$ 11,125		\$ 11,125
100-44- City Clerk	33.20	5.238%	\$ 20,986		\$ 20,986	\$ 7,703	\$ 28,690
100-46- Finance	40.30	6.358%	\$ 25,474		\$ 25,474	\$ 9,351	\$ 34,825
100-51- Public Safety - Police Admin/Insp/Support	34.10	5.380%	\$ 21,555		\$ 21,555	\$ 7,912	\$ 29,467
100-52- Community Development - Business & Regional Planning	59.00	9.308%	\$ 37,295		\$ 37,295	\$ 13,690	\$ 50,985
100-54- Public Works - Streets Facility	51.23	8.082%	\$ 32,383		\$ 32,383	\$ 11,887	\$ 44,270
100-55- Parks & Rec - Library	2.10	0.331%	\$ 1,327		\$ 1,327	\$ 487	\$ 1,815
Total	633.85	100.000%	\$ 400,667	\$ -	\$ 400,667	\$ 51,031	\$ 451,697

Allocation Basis:

Legal Hours

Source of Allocation:

City Attorney Invoices

ALLOCATION SUMMARY

100-43- Legal Services

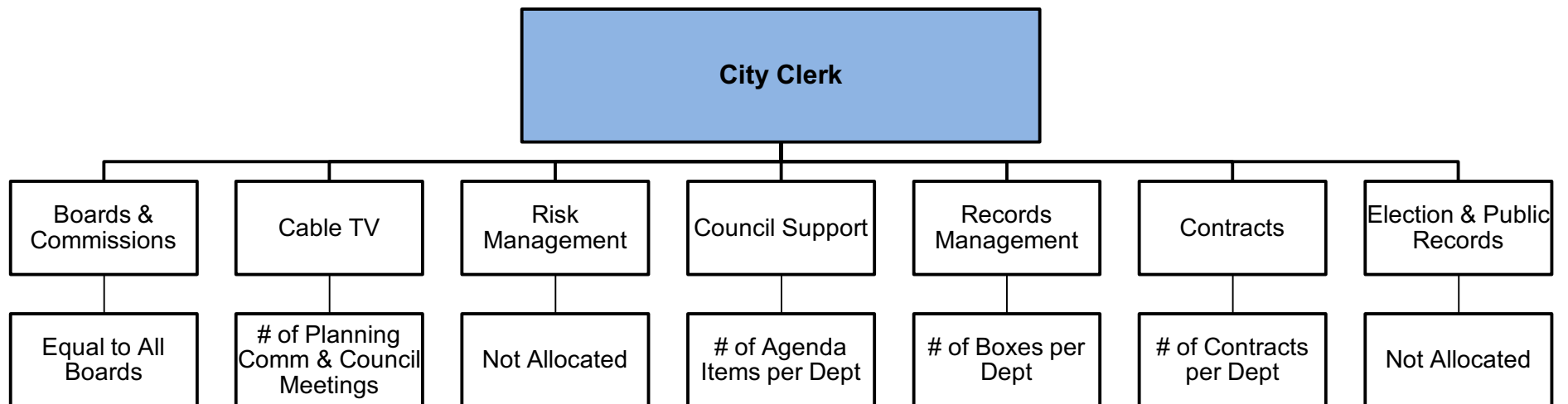
	Citywide Legal Services	Total
100-40- City Council	\$ 161,202	\$ 161,202
100-41- City Manager	\$ 89,318	\$ 89,318
100-43- Legal Services	\$ 11,125	\$ 11,125
100-44- City Clerk	\$ 28,690	\$ 28,690
100-46- Finance	\$ 34,825	\$ 34,825
100-51- Public Safety - Police Admin/Insp/Support	\$ 29,467	\$ 29,467
100-52- Community Development - Business & Regional Planning	\$ 50,985	\$ 50,985
100-54- Public Works - Streets Facility	\$ 44,270	\$ 44,270
100-55- Parks & Rec - Library	\$ 1,815	\$ 1,815
Total	\$ 451,697	\$ 451,697

(4) 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:



(4.1) 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			
100-40- City Council	\$ 3,229	\$ 6,270	\$ 9,499
100-41- City Manager	\$ 10,614	\$ 3,173	\$ 13,787
100-43- Legal Services	\$ 20,986	\$ 7,703	\$ 28,690
100-44- City Clerk		\$ 31,785	\$ 31,785
100-45- Personnel (HR)		\$ 3,550	\$ 3,550
100-46- Finance		\$ 69,974	\$ 69,974
460-0- Equipment Replacement Fund		\$ 3,799	\$ 3,799
470-54- Facility Maintenance Fund		\$ 401	\$ 401
Total Incoming Costs	\$ 34,830	\$ 126,655	\$ 161,485
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 1,019,541	\$ 126,655	\$ 1,146,196

DEPARTMENTAL EXPENSE DETAIL

100-44- City Clerk

Expense Type	\$	General Admin	Boards & Commission	Cable TV	Risk Management	Council Support	Records Management	Contracts	Elections & Public Records
Personnel									
Salaries & Wages	\$ 224,070	\$ 111,818	\$ 2,417	\$ 28,542	\$ 20,139	\$ 47,460	\$ 3,222	\$ 8,056	\$ 2,417
Subtotal Personnel Cost	\$ 224,070	\$ 111,818	\$ 2,417	\$ 28,542	\$ 20,139	\$ 47,460	\$ 3,222	\$ 8,056	\$ 2,417
Operating Services & Supplies									
Interfund/Alloc/Transfers	\$ 50,554	\$ 25,228	\$ 545	\$ 6,439	\$ 4,544	\$ 10,708	\$ 727	\$ 1,817	\$ 545
Office Expenses	\$ 19,233	\$ 9,598	\$ 207	\$ 2,450	\$ 1,729	\$ 4,074	\$ 277	\$ 691	\$ 207
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services	\$ 690,854	\$ 344,759	\$ 7,451	\$ 88,000	\$ 62,093	\$ 146,327	\$ 9,935	\$ 24,837	\$ 7,451
Subtotal Operating Cost	\$ 760,641	\$ 379,585	\$ 8,204	\$ 96,889	\$ 68,365	\$ 161,109	\$ 10,938	\$ 27,346	\$ 8,204
DEPARTMENTAL EXPENDITURES	\$ 984,711	\$ 491,403	\$ 10,621	\$ 125,431	\$ 88,505	\$ 208,568	\$ 14,161	\$ 35,402	\$ 10,621
Disallowed Costs									
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments									
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 984,711	\$ 491,403	\$ 10,621	\$ 125,431	\$ 88,505	\$ 208,568	\$ 14,161	\$ 35,402	\$ 10,621
First Allocation									
Incoming - All Others	\$ 34,830	\$ 17,381	\$ 376	\$ 4,437	\$ 3,130	\$ 7,377	\$ 501	\$ 1,252	\$ 376
Reallocate Admin Costs	\$ (0)	\$ (508,785)	\$ 10,954	\$ 129,366	\$ 91,281	\$ 215,112	\$ 14,605	\$ 36,513	\$ 10,954
Unallocated Costs	\$ (204,866)	\$ -	\$ -	\$ -	\$ (182,916)	\$ -	\$ -	\$ -	\$ (21,950)
Subtotal of First Allocation	\$ 814,674	\$ 21,950	\$ 259,234	\$ -	\$ 431,057	\$ 29,267	\$ 73,167	\$ -	\$ -
Second Allocation									
Incoming - All Others	\$ 126,655	\$ 63,205	\$ 1,366	\$ 16,133	\$ 11,384	\$ 26,826	\$ 1,821	\$ 4,553	\$ 1,366
Reallocate Admin Costs	\$ 0	\$ (63,205)	\$ 1,361	\$ 16,071	\$ 11,340	\$ 26,723	\$ 1,814	\$ 4,536	\$ 1,361
Unallocated Costs	\$ (25,450)	\$ -	\$ -	\$ -	\$ (22,723)	\$ -	\$ -	\$ -	\$ (2,727)
Subtotal of Second Allocation	\$ 101,205	\$ 2,727	\$ 32,204	\$ -	\$ 53,549	\$ 3,636	\$ 9,089	\$ -	\$ -
TOTAL ALLOCATED	\$ 915,879	\$ 24,677	\$ 291,438	\$ -	\$ 484,607	\$ 32,902	\$ 82,256	\$ -	\$ -

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%	\$ 5,487		\$ 5,487	\$ 682	\$ 6,169
100-55- Parks & Rec Administration	1.00	25.000%	\$ 5,487		\$ 5,487	\$ 682	\$ 6,169
100-52- Community Development - Business & Regional Planning	1.00	25.000%	\$ 5,487		\$ 5,487	\$ 682	\$ 6,169
601-30- RDA-Operating Fund - Other - Administration	1.00	25.000%	\$ 5,487		\$ 5,487	\$ 682	\$ 6,169
Total	4.00	100.000%	\$ 21,950	\$ -	\$ 21,950	\$ 2,727	\$ 24,677

Allocation Basis:

Equal to all Boards

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>
Cable TV							
100-40- City Council	24.00	50.000%	\$ 129,617		\$ 129,617		\$ 129,617
100-52- Community Development - Business & Regional Planning	24.00	50.000%	\$ 129,617		\$ 129,617	\$ 32,204	\$ 161,821
Total	48.00	100.000%	\$ 259,234	\$ -	\$ 259,234	\$ 32,204	\$ 291,438

Allocation Basis:

of Planning Commission and Council Meetings

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>
Council Support							
100-41- City Manager	11.00	10.784%	\$ 46,487		\$ 46,487		\$ 46,487
100-43- Legal Services	7.00	6.863%	\$ 29,582		\$ 29,582		\$ 29,582
100-44- City Clerk	6.00	5.882%	\$ 25,356		\$ 25,356		\$ 25,356
100-45- Personnel (HR)	7.00	6.863%	\$ 29,582		\$ 29,582	\$ 4,806	\$ 34,388
100-46- Finance	12.00	11.765%	\$ 50,713		\$ 50,713	\$ 8,238	\$ 58,951
100-55- Parks & Rec Administration	5.00	4.902%	\$ 21,130		\$ 21,130	\$ 3,433	\$ 24,563
460-0- Equipment Replacement Fund	1.00	0.980%	\$ 4,226		\$ 4,226	\$ 687	\$ 4,913
100-51- Public Safety - Police Admin/Insp/Support	4.00	3.922%	\$ 16,904		\$ 16,904	\$ 2,746	\$ 19,650
100-52- Community Development - Business & Regional Planning	20.00	19.608%	\$ 84,521		\$ 84,521	\$ 13,731	\$ 98,252
100-54- Public Works - Streets Facility	29.00	28.431%	\$ 122,556		\$ 122,556	\$ 19,909	\$ 142,465
Total	102.00	100.000%	\$ 431,057	\$ -	\$ 431,057	\$ 53,549	\$ 484,607

Allocation Basis:

of Agenda Items per Dept

Source of Allocation:

Agenda list of Pending Items

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>
Records Management							
100-41- City Manager	39.00	4.029%	\$ 1,179		\$ 1,179		\$ 1,179
100-43- Legal Services	13.00	1.343%	\$ 393		\$ 393		\$ 393
100-44- City Clerk	182.00	18.802%	\$ 5,503		\$ 5,503		\$ 5,503
100-45- Personnel (HR)	88.00	9.091%	\$ 2,661		\$ 2,661	\$ 436	\$ 3,096
100-46- Finance	448.00	46.281%	\$ 13,545		\$ 13,545	\$ 2,219	\$ 15,764
100-55- Parks & Rec Administration	16.00	1.653%	\$ 484		\$ 484	\$ 79	\$ 563
100-51- Public Safety - Police Admin/Insp/Support	31.00	3.202%	\$ 937		\$ 937	\$ 154	\$ 1,091
100-52- Community Development - Business & Regional Planning	81.00	8.368%	\$ 2,449		\$ 2,449	\$ 401	\$ 2,850
100-54- Public Works - Engineering-Operations	70.00	7.231%	\$ 2,116		\$ 2,116	\$ 347	\$ 2,463
Total	968.00	100.000%	\$ 29,267	\$ -	\$ 29,267	\$ 3,636	\$ 32,902

Allocation Basis:

of Boxes per Dept

Source of Allocation:

Storage Room Inventory

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>
Contracts							
100-41- City Manager	4.00	5.063%	\$ 3,705		\$ 3,705		\$ 3,705
100-44- City Clerk	1.00	1.266%	\$ 926		\$ 926		\$ 926
100-46- Finance	1.00	1.266%	\$ 926		\$ 926	\$ 123	\$ 1,049
100-55- Parks & Rec Administration	35.00	44.304%	\$ 32,416		\$ 32,416	\$ 4,299	\$ 36,715
100-51- Public Safety - Police Admin/Insp/Support	2.00	2.532%	\$ 1,852		\$ 1,852	\$ 246	\$ 2,098
100-52- Community Development - Business & Regional Planning	11.00	13.924%	\$ 10,188		\$ 10,188	\$ 1,351	\$ 11,539
100-54- Public Works - Streets Facility	25.00	31.646%	\$ 23,154		\$ 23,154	\$ 3,071	\$ 26,225
Total	79.00	100.000%	\$ 73,167	\$ -	\$ 73,167	\$ 9,089	\$ 82,256

Allocation Basis:

of Contracts per Dept

Source of Allocation:

Agreement Index

ALLOCATION SUMMARY

100-44- City Clerk

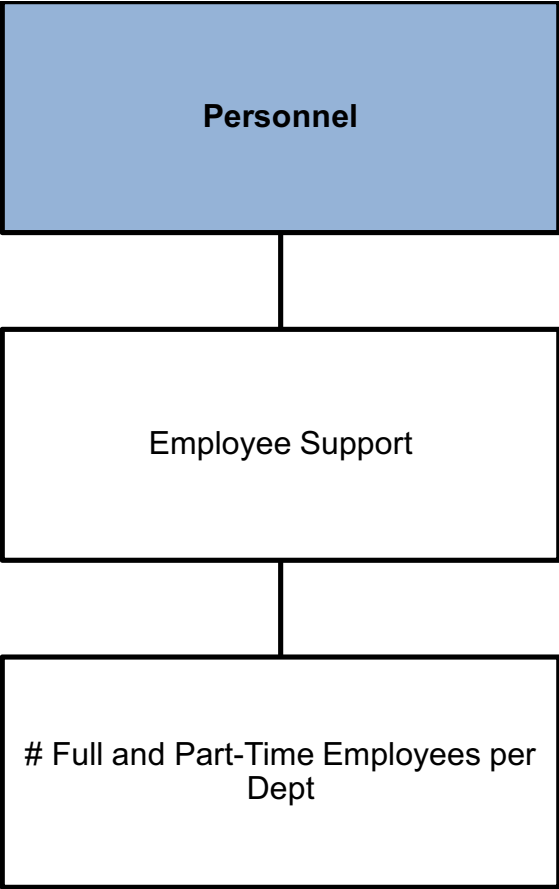
	<u>Boards & Commission</u>	<u>Cable TV</u>	<u>Council Support</u>	<u>Records Management</u>	<u>Contracts</u>	<u>Total</u>
100-40- City Council	\$ -	\$ 129,617	\$ -	\$ -	\$ -	\$ 129,617
100-41- City Manager	\$ -	\$ -	\$ 46,487	\$ 1,179	\$ 3,705	\$ 51,370
100-43- Legal Services	\$ -	\$ -	\$ 29,582	\$ 393	\$ -	\$ 29,975
100-44- City Clerk	\$ -	\$ -	\$ 25,356	\$ 5,503	\$ 926	\$ 31,785
100-45- Personnel (HR)	\$ -	\$ -	\$ 34,388	\$ 3,096	\$ -	\$ 37,485
100-46- Finance	\$ 6,169	\$ -	\$ 58,951	\$ 15,764	\$ 1,049	\$ 81,933
100-55- Parks & Rec Administration	\$ 6,169	\$ -	\$ 24,563	\$ 563	\$ 36,715	\$ 68,010
460-0- Equipment Replacement Fund	\$ -	\$ -	\$ 4,913	\$ -	\$ -	\$ 4,913
100-51- Public Safety - Police Admin/Insp/Support	\$ -	\$ -	\$ 19,650	\$ 1,091	\$ 2,098	\$ 22,839
100-52- Community Development - Business & Regional Planning	\$ 6,169	\$ 161,821	\$ 98,252	\$ 2,850	\$ 11,539	\$ 280,631
100-54- Public Works - Streets Facility	\$ -	\$ -	\$ 142,465	\$ -	\$ 26,225	\$ 168,690
100-54- Public Works - Engineering-Operations	\$ -	\$ -	\$ -	\$ 2,463	\$ -	\$ 2,463
601-30- RDA-Operating Fund - Other - Administration	\$ 6,169	\$ -	\$ -	\$ -	\$ -	\$ 6,169
Total	\$ 24,677	\$ 291,438	\$ 484,607	\$ 32,902	\$ 82,256	\$ 915,879

(5) 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:



(5.1) 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			
100-40- City Council	\$ 1,332	\$ 2,608	\$ 3,940
100-41- City Manager	\$ 4,379	\$ 1,322	\$ 5,701
100-44- City Clerk	\$ 32,243	\$ 5,242	\$ 37,485
100-45- Personnel (HR)		\$ 1,581	\$ 1,581
100-46- Finance		\$ 16,988	\$ 16,988
460-0- Equipment Replacement Fund		\$ 543	\$ 543
470-54- Facility Maintenance Fund		\$ 346	\$ 346
Total Incoming Costs	\$ 37,954	\$ 28,630	\$ 66,583
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 205,172	\$ 28,630	\$ 233,801

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	\$ 37,954	\$ -	\$ 37,954
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 205,172		\$ 205,172

Second Allocation			
Incoming - All Others	\$ 28,630	\$ -	\$ 28,630
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 28,630		\$ 28,630

TOTAL ALLOCATED	\$ 233,801		\$ 233,801
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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							
100-40- City Council	5.00	3.635%	\$ 7,459		\$ 7,459		\$ 7,459
100-41- City Manager	2.41	1.752%	\$ 3,595		\$ 3,595		\$ 3,595
100-44- City Clerk	2.38	1.730%	\$ 3,550		\$ 3,550		\$ 3,550
100-45- Personnel (HR)	1.06	0.771%	\$ 1,581		\$ 1,581		\$ 1,581
100-46- Finance	11.30	8.216%	\$ 16,856		\$ 16,856	\$ 2,554	\$ 19,410
460-0- Equipment Replacement Fund	2.07	1.505%	\$ 3,088		\$ 3,088	\$ 468	\$ 3,556
470-54- Facility Maintenance Fund	1.33	0.967%	\$ 1,984		\$ 1,984	\$ 301	\$ 2,285
100-51- Public Safety - Police Admin/Insp/Support	9.00	6.544%	\$ 13,425		\$ 13,425	\$ 2,034	\$ 15,459
100-51- Public Safety - Police Patrol	22.00	15.995%	\$ 32,818		\$ 32,818	\$ 4,972	\$ 37,789
100-52- Community Development - Business & Regional Planning	5.00	3.635%	\$ 7,459		\$ 7,459	\$ 1,130	\$ 8,588
100-52- Community Development - Building-Inspection	0.71	0.516%	\$ 1,059		\$ 1,059	\$ 160	\$ 1,220
100-54- Public Works - Streets Facility	0.06	0.044%	\$ 90		\$ 90	\$ 14	\$ 103
100-55- Parks & Rec - Facility Rentals	8.88	6.456%	\$ 13,246		\$ 13,246	\$ 2,007	\$ 15,253
100-55- Parks & Rec - Lupine Day Camp	0.77	0.560%	\$ 1,149		\$ 1,149	\$ 174	\$ 1,323
100-55- Parks & Rec - Ohlone Day Camp	0.07	0.051%	\$ 104		\$ 104	\$ 16	\$ 120
100-55- Parks & Rec - Ohlone Child Care	2.51	1.825%	\$ 3,744		\$ 3,744	\$ 567	\$ 4,311
100-55- Parks & Rec - Hanna Child Care	4.61	3.352%	\$ 6,877		\$ 6,877	\$ 1,042	\$ 7,919
100-55- Parks & Rec - Child Care - Lupine Sch	5.31	3.863%	\$ 7,925		\$ 7,925	\$ 1,201	\$ 9,126
100-55- Parks & Rec - Recreation Classes	0.27	0.198%	\$ 407		\$ 407	\$ 62	\$ 469
100-55- Parks & Rec - Senior Citizens	0.77	0.560%	\$ 1,149		\$ 1,149	\$ 174	\$ 1,323
100-55- Parks & Rec - Tiny Tots	1.74	1.267%	\$ 2,600		\$ 2,600	\$ 394	\$ 2,994
100-55- Parks & Rec - Swim Center	9.93	7.222%	\$ 14,817		\$ 14,817	\$ 2,245	\$ 17,062
100-55- Parks & Rec - Sports Program	2.58	1.878%	\$ 3,853		\$ 3,853	\$ 584	\$ 4,437
100-55- Parks & Rec - Teen Program	0.06	0.041%	\$ 84		\$ 84	\$ 13	\$ 96
100-55- Parks & Rec - Youth/Teen Resource Ctr	1.67	1.214%	\$ 2,491		\$ 2,491	\$ 377	\$ 2,869
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	4.03	2.926%	\$ 6,004		\$ 6,004	\$ 910	\$ 6,914
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	0.19	0.136%	\$ 280		\$ 280	\$ 42	\$ 322
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	0.19	0.136%	\$ 280		\$ 280	\$ 42	\$ 322
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	0.21	0.154%	\$ 317		\$ 317	\$ 48	\$ 365
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	0.08	0.055%	\$ 112		\$ 112	\$ 17	\$ 129
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	0.08	0.055%	\$ 112		\$ 112	\$ 17	\$ 129
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	0.08	0.055%	\$ 112		\$ 112	\$ 17	\$ 129
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	0.21	0.154%	\$ 317		\$ 317	\$ 48	\$ 365
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	0.18	0.127%	\$ 261		\$ 261	\$ 40	\$ 301
220-54- Citywide L&L Dist 83-11 - Public Works - Zone 8	0.18	0.127%	\$ 261		\$ 261	\$ 40	\$ 301
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	0.20	0.145%	\$ 298		\$ 298	\$ 45	\$ 344
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	0.95	0.691%	\$ 1,417		\$ 1,417	\$ 215	\$ 1,632
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	0.34	0.247%	\$ 507		\$ 507	\$ 77	\$ 584
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	0.56	0.407%	\$ 835		\$ 835	\$ 127	\$ 962
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	0.28	0.204%	\$ 418		\$ 418	\$ 63	\$ 481
231-54- Stormwater Assessment - Public Works - Stormwater	1.46	1.062%	\$ 2,178		\$ 2,178	\$ 330	\$ 2,508
241-41- Dif-Gen Public Facilities - City Manager - City Manager	0.07	0.051%	\$ 104		\$ 104	\$ 16	\$ 120
243-41- Development Fee Fund - City Manager - City Manager	0.07	0.051%	\$ 104		\$ 104	\$ 16	\$ 120

100-45- Personnel (HR)

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	1.53	1.112%	\$ 2,282		\$ 2,282	\$ 346	\$ 2,628
263-54- Measure "C" Street Fund - Public Works - Streets Facility	1.40	1.018%	\$ 2,088		\$ 2,088	\$ 316	\$ 2,405
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	5.85	4.253%	\$ 8,727		\$ 8,727	\$ 1,322	\$ 10,048
511-30- GASB 45 OPEB Liability - Other - Administration	2.00	1.454%	\$ 2,983		\$ 2,983	\$ 452	\$ 3,435
511-40- GASB 45 OPEB Liability - City Council - City Council	1.00	0.727%	\$ 1,492		\$ 1,492	\$ 226	\$ 1,718
511-41- GASB 45 OPEB Liability - City Manager - Business Development	1.03	0.749%	\$ 1,536		\$ 1,536	\$ 233	\$ 1,769
511-44- GASB 45 OPEB Liability - City Clerk - Management Services	2.00	1.454%	\$ 2,983		\$ 2,983	\$ 452	\$ 3,435
511-51- GASB 45 OPEB Liability - Public Safety - Police Admin/Insp/Support	5.00	3.635%	\$ 7,459		\$ 7,459	\$ 1,130	\$ 8,588
511-51- GASB 45 OPEB Liability - Public Safety - Police Patrol	5.00	3.635%	\$ 7,459		\$ 7,459	\$ 1,130	\$ 8,588
511-52- GASB 45 OPEB Liability - Community Development - Business & Regional Planning	0.50	0.364%	\$ 746		\$ 746	\$ 113	\$ 859
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	0.70	0.509%	\$ 1,044		\$ 1,044	\$ 158	\$ 1,202
511-55- GASB 45 OPEB Liability - Parks & Rec - Child Care - Lupine Sch	0.70	0.509%	\$ 1,044		\$ 1,044	\$ 158	\$ 1,202
Total	137.54	100.000%	\$ 205,172	\$ -	\$ 205,172	\$ 28,630	\$ 233,801

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
100-40- City Council	\$ 7,459	\$ 7,459
100-41- City Manager	\$ 3,595	\$ 3,595
100-44- City Clerk	\$ 3,550	\$ 3,550
100-45- Personnel (HR)	\$ 1,581	\$ 1,581
100-46- Finance	\$ 19,410	\$ 19,410
460-0- Equipment Replacement Fund	\$ 3,556	\$ 3,556
470-54- Facility Maintenance Fund	\$ 2,285	\$ 2,285
100-51- Public Safety - Police Admin/Insp/Support	\$ 15,459	\$ 15,459
100-51- Public Safety - Police Patrol	\$ 37,789	\$ 37,789
100-52- Community Development - Business & Regional Planning	\$ 8,588	\$ 8,588
100-52- Community Development - Building-Inspection	\$ 1,220	\$ 1,220
100-54- Public Works - Streets Facility	\$ 103	\$ 103
100-55- Parks & Rec - Facility Rentals	\$ 15,253	\$ 15,253
100-55- Parks & Rec - Lupine Day Camp	\$ 1,323	\$ 1,323
100-55- Parks & Rec - Ohlone Day Camp	\$ 120	\$ 120
100-55- Parks & Rec - Ohline Child Care	\$ 4,311	\$ 4,311
100-55- Parks & Rec - Hanna Child Care	\$ 7,919	\$ 7,919
100-55- Parks & Rec - Child Care - Lupine Sch	\$ 9,126	\$ 9,126
100-55- Parks & Rec - Recreation Classes	\$ 469	\$ 469
100-55- Parks & Rec - Senior Citizens	\$ 1,323	\$ 1,323
100-55- Parks & Rec - Tiny Tots	\$ 2,994	\$ 2,994
100-55- Parks & Rec - Swim Center	\$ 17,062	\$ 17,062
100-55- Parks & Rec - Sports Program	\$ 4,437	\$ 4,437
100-55- Parks & Rec - Teen Program	\$ 96	\$ 96
100-55- Parks & Rec - Youth/Teen Resource Ctr	\$ 2,869	\$ 2,869
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	\$ 6,914	\$ 6,914
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	\$ 322	\$ 322
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	\$ 322	\$ 322
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	\$ 365	\$ 365

ALLOCATION SUMMARY

100-45- Personnel (HR)

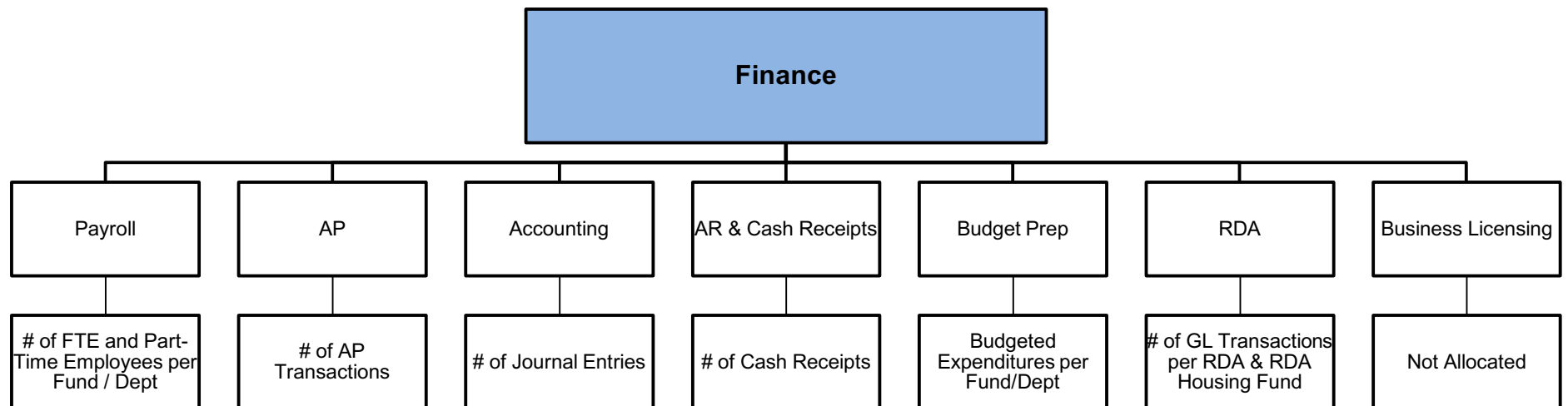
	Employee Support	Total
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	\$ 129	\$ 129
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	\$ 129	\$ 129
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	\$ 129	\$ 128.83
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	\$ 365	\$ 365
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	\$ 301	\$ 301
220-54- Citywide L&L Dist 83-11 - Public Works - Zone 8	\$ 301	\$ 301
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	\$ 344	\$ 344
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	\$ 1,632	\$ 1,632
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	\$ 584	\$ 584
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	\$ 962	\$ 962
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	\$ 481	\$ 481
231-54- Stormwater Assessment - Public Works - Stormwater	\$ 2,508	\$ 2,508
241-41- Dif-Gen Public Facilities - City Manager - City Manager	\$ 120	\$ 120
243-41- Development Fee Fund - City Manager - City Manager	\$ 120	\$ 120
262-54- State Gas Tax Fund - Public Works - Streets Facility	\$ 2,628	\$ 2,628
263-54- Measure "C" Street Fund - Public Works - Streets Facility	\$ 2,405	\$ 2,405
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	\$ 10,048	\$ 10,048
511-30- GASB 45 OPEB Liability - Other - Administration	\$ 3,435	\$ 3,435
511-40- GASB 45 OPEB Liability - City Council - City Council	\$ 1,718	\$ 1,718
511-41- GASB 45 OPEB Liability - City Manager - Business Development	\$ 1,769	\$ 1,769
511-44- GASB 45 OPEB Liability - City Clerk - Management Services	\$ 3,435	\$ 3,435
511-51- GASB 45 OPEB Liability - Public Safety - Police Admin/Insp/Support	\$ 8,588	\$ 8,588
511-51- GASB 45 OPEB Liability - Public Safety - Police Patrol	\$ 8,588	\$ 8,588
511-52- GASB 45 OPEB Liability - Community Development - Business & Regional Planning	\$ 859	\$ 859
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	\$ 1,202	\$ 1,202
511-55- GASB 45 OPEB Liability - Parks & Rec - Child Care - Lupine Sch	\$ 1,202	\$ 1,202
Total	\$ 233,801	\$ 233,801

(6) 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 the budgeted 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:



(6.1) 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

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 2,033,245		\$ 2,033,245
Total Deductions	\$ -		\$ -
Incoming Costs			
100-40- City Council	\$ 6,646	\$ 12,894	\$ 19,540
100-41- City Manager	\$ 21,848	\$ 6,523	\$ 28,371
100-43- Legal Services	\$ 25,474	\$ 9,351	\$ 34,825
100-44- City Clerk	\$ 70,671	\$ 11,262	\$ 81,933
100-45- Personnel (HR)	\$ 16,856	\$ 2,554	\$ 19,410
100-46- Finance		\$ 37,871	\$ 37,871
460-0- Equipment Replacement Fund		\$ 4,070	\$ 4,070
470-54- Facility Maintenance Fund		\$ 736	\$ 736
Total Incoming Costs	\$ 141,496	\$ 85,259	\$ 226,756
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 2,174,741	\$ 85,259	\$ 2,260,001

DEPARTMENTAL EXPENSE DETAIL

100-46- Finance

Expense Type	\$	General Admin	Payroll	AP	Accounting	AR & Cash Receipts	Budget Prep	RDA	Business Licensing
Personnel									
Salaries & Wages	\$ 484,709	\$ 83,387	\$ 87,495	\$ 60,025	\$ 102,191	\$ 39,442	\$ 44,199	\$ 55,014	\$ 12,956
Subtotal Personnel Cost	\$ 484,709	\$ 83,387	\$ 87,495	\$ 60,025	\$ 102,191	\$ 39,442	\$ 44,199	\$ 55,014	\$ 12,956
Operating Services & Supplies									
Interfund/Alloc/Transfers	\$ 68,314	\$ 11,752	\$ 12,331	\$ 8,460	\$ 14,403	\$ 5,559	\$ 6,229	\$ 7,754	\$ 1,826
Office Expenses	\$ 2,168	\$ 373	\$ 391	\$ 268	\$ 457	\$ 176	\$ 198	\$ 246	\$ 58
Other Expenses	\$ 351,006	\$ 60,386	\$ 63,360	\$ 43,467	\$ 74,003	\$ 28,562	\$ 32,007	\$ 39,839	\$ 9,382
Services	\$ 1,127,048	\$ 193,893	\$ 203,443	\$ 139,570	\$ 237,616	\$ 91,710	\$ 102,773	\$ 127,919	\$ 30,124
Subtotal Operating Cost	\$ 1,548,536	\$ 266,404	\$ 279,526	\$ 191,765	\$ 326,479	\$ 126,007	\$ 141,207	\$ 175,758	\$ 41,390
DEPARTMENTAL EXPENDITURES	\$ 2,033,245	\$ 349,792	\$ 367,021	\$ 251,790	\$ 428,670	\$ 165,448	\$ 185,407	\$ 230,772	\$ 54,345
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	\$ 54,345
First Allocation									
Incoming - All Others	\$ 141,496	\$ 24,342	\$ 25,541	\$ 17,522	\$ 29,832	\$ 11,514	\$ 12,903	\$ 16,060	\$ 3,782
Reallocate Admin Costs	\$ 0	\$ (374,134)	\$ 81,567	\$ 55,958	\$ 95,268	\$ 36,770	\$ 41,205	\$ 51,287	\$ 12,078
Unallocated Costs	\$ (70,205)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (70,205)
Subtotal of First Allocation	\$ 2,104,536		\$ 474,129	\$ 325,271	\$ 553,770	\$ 213,732	\$ 239,515	\$ 298,119	\$ -
Second Allocation									
Incoming - All Others	\$ 85,259	\$ 14,668	\$ 15,390	\$ 10,558	\$ 17,975	\$ 6,938	\$ 7,775	\$ 9,677	\$ 2,279
Reallocate Admin Costs	\$ 0	\$ (14,668)	\$ 3,198	\$ 2,194	\$ 3,735	\$ 1,442	\$ 1,615	\$ 2,011	\$ 474
Unallocated Costs	\$ (2,752)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,752)
Subtotal of Second Allocation	\$ 82,507		\$ 18,588	\$ 12,752	\$ 21,710	\$ 8,379	\$ 9,390	\$ 11,688	\$ -
TOTAL ALLOCATED	\$ 2,187,043		\$ 492,717	\$ 338,023	\$ 575,480	\$ 222,111	\$ 248,905	\$ 309,807	\$ -

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>
Payroll							
100-40- City Council	5.00	3.311%	\$ 15,701		\$ 15,701		\$ 15,701
100-41- City Manager	2.41	1.596%	\$ 7,568		\$ 7,568		\$ 7,568
100-44- City Clerk	2.38	1.576%	\$ 7,474		\$ 7,474		\$ 7,474
100-45- Personnel (HR)	1.06	0.702%	\$ 3,329		\$ 3,329		\$ 3,329
100-46- Finance	5.02	3.325%	\$ 15,763		\$ 15,763		\$ 15,763
460-0- Equipment Replacement Fund	2.07	1.371%	\$ 6,500		\$ 6,500	\$ 285	\$ 6,785
470-54- Facility Maintenance Fund	1.06	0.702%	\$ 3,329		\$ 3,329	\$ 146	\$ 3,474
100-51- Public Safety - Police Admin/Insp/Support	9.00	5.961%	\$ 28,261		\$ 28,261	\$ 1,238	\$ 29,499
100-51- Public Safety - Police Patrol	22.00	14.571%	\$ 69,083		\$ 69,083	\$ 3,026	\$ 72,109
100-52- Community Development - Business & Regional Planning	10.00	6.623%	\$ 31,401		\$ 31,401	\$ 1,376	\$ 32,777
100-52- Community Development - Building-Inspection	1.41	0.934%	\$ 4,428		\$ 4,428	\$ 194	\$ 4,622
100-54- Public Works - Streets Facility	0.05	0.033%	\$ 157		\$ 157	\$ 7	\$ 164
100-55- Parks & Rec - Facility Rentals	12.69	8.405%	\$ 39,848		\$ 39,848	\$ 1,746	\$ 41,594
100-55- Parks & Rec - Lupine Day Camp	1.10	0.729%	\$ 3,454		\$ 3,454	\$ 151	\$ 3,605
100-55- Parks & Rec - Ohlone Day Camp	0.10	0.066%	\$ 314		\$ 314	\$ 14	\$ 328
100-55- Parks & Rec - Ohlone Child Care	3.59	2.378%	\$ 11,273		\$ 11,273	\$ 494	\$ 11,767
100-55- Parks & Rec - Hanna Child Care	6.59	4.365%	\$ 20,694		\$ 20,694	\$ 907	\$ 21,600
100-55- Parks & Rec - Child Care - Lupine Sch	7.59	5.027%	\$ 23,834		\$ 23,834	\$ 1,044	\$ 24,878
100-55- Parks & Rec - Recreation Classes	0.39	0.258%	\$ 1,225		\$ 1,225	\$ 54	\$ 1,278
100-55- Parks & Rec - Senior Citizens	1.10	0.729%	\$ 3,454		\$ 3,454	\$ 151	\$ 3,605
100-55- Parks & Rec - Tiny Tots	2.49	1.649%	\$ 7,819		\$ 7,819	\$ 343	\$ 8,161
100-55- Parks & Rec - Swim Center	14.19	9.398%	\$ 44,559		\$ 44,559	\$ 1,952	\$ 46,511
100-55- Parks & Rec - Sports Program	3.69	2.444%	\$ 11,587		\$ 11,587	\$ 508	\$ 12,095
100-55- Parks & Rec - Teen Program	0.08	0.053%	\$ 251		\$ 251	\$ 11	\$ 262
100-55- Parks & Rec - Youth/Teen Resource Ctr	2.39	1.583%	\$ 7,505		\$ 7,505	\$ 329	\$ 7,834
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	3.22	2.133%	\$ 10,111		\$ 10,111	\$ 443	\$ 10,554
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	0.15	0.099%	\$ 471		\$ 471	\$ 21	\$ 492
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	0.15	0.099%	\$ 471		\$ 471	\$ 21	\$ 492
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	0.17	0.113%	\$ 534		\$ 534	\$ 23	\$ 557
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	0.06	0.040%	\$ 188		\$ 188	\$ 8	\$ 197
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	0.06	0.040%	\$ 188		\$ 188	\$ 8	\$ 197
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	0.06	0.040%	\$ 188		\$ 188	\$ 8	\$ 197
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	0.17	0.113%	\$ 534		\$ 534	\$ 23	\$ 557
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	0.14	0.093%	\$ 440		\$ 440	\$ 19	\$ 459
220-54- Citywide L&L Dist 83-11 - Public Works - Zone 8	0.14	0.093%	\$ 440		\$ 440	\$ 19	\$ 459
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	0.16	0.106%	\$ 502		\$ 502	\$ 22	\$ 524
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	0.76	0.503%	\$ 2,387		\$ 2,387	\$ 105	\$ 2,491
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	0.27	0.179%	\$ 848		\$ 848	\$ 37	\$ 885
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	0.45	0.298%	\$ 1,413		\$ 1,413	\$ 62	\$ 1,475
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	0.22	0.146%	\$ 691		\$ 691	\$ 30	\$ 721
231-54- Stormwater Assessment - Public Works - Stormwater	1.17	0.775%	\$ 3,674		\$ 3,674	\$ 161	\$ 3,835
241-41- Dif-Gen Public Facilities - City Manager - City Manager	0.07	0.046%	\$ 220		\$ 220	\$ 10	\$ 229
243-41- Development Fee Fund - City Manager - City Manager	0.07	0.046%	\$ 220		\$ 220	\$ 10	\$ 229
262-54- State Gas Tax Fund - Public Works - Streets Facility	1.22	0.808%	\$ 3,831		\$ 3,831	\$ 168	\$ 3,999
263-54- Measure "C" Street Fund - Public Works - Streets Facility	1.12	0.742%	\$ 3,517		\$ 3,517	\$ 154	\$ 3,671
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	4.68	3.100%	\$ 14,696		\$ 14,696	\$ 644	\$ 15,340
511-30- GASB 45 OPEB Liability - Other - Administration	2.00	1.325%	\$ 6,280		\$ 6,280	\$ 275	\$ 6,555

100-46- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
511-40- GASB 45 OPEB Liability - City Council - City Council	1.00	0.662%	\$ 3,140		\$ 3,140	\$ 138	\$ 3,278
511-41- GASB 45 OPEB Liability - City Manager - Business Development	1.03	0.682%	\$ 3,234		\$ 3,234	\$ 142	\$ 3,376
511-44- GASB 45 OPEB Liability - City Clerk - Management Services	2.00	1.325%	\$ 6,280		\$ 6,280	\$ 275	\$ 6,555
511-51- GASB 45 OPEB Liability - Public Safety - Police Admin/Insp/Support	5.00	3.311%	\$ 15,701		\$ 15,701	\$ 688	\$ 16,389
511-51- GASB 45 OPEB Liability - Public Safety - Police Patrol	5.00	3.311%	\$ 15,701		\$ 15,701	\$ 688	\$ 16,389
511-52- GASB 45 OPEB Liability - Community Development - Business & Regional Planning	1.00	0.662%	\$ 3,140		\$ 3,140	\$ 138	\$ 3,278
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	1.00	0.662%	\$ 3,140		\$ 3,140	\$ 138	\$ 3,278
511-55- GASB 45 OPEB Liability - Parks & Rec - Child Care - Lupine Sch	1.00	0.662%	\$ 3,140		\$ 3,140	\$ 138	\$ 3,278
Total	150.99	100.000%	\$ 474,129	\$ -	\$ 474,129	\$ 18,588	\$ 492,717

Allocation Basis:

of Full and Part-Time Employees per Dept

Source of Allocation:

FY18 Payroll Master File

CITY OF HERCULES, CA
Full Cost Allocation Plan FY17

100-46- Finance

ALLOCATION DETAIL

AP

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-40- City Council	86.00	1.218%	\$ 3,961		\$ 3,961		\$ 3,961
100-41- City Manager	155.00	2.195%	\$ 7,138		\$ 7,138		\$ 7,138
100-43- Legal Services	117.00	1.657%	\$ 5,388		\$ 5,388		\$ 5,388
100-44- City Clerk	455.00	6.442%	\$ 20,954		\$ 20,954		\$ 20,954
100-45- Personnel (HR)	144.00	2.039%	\$ 6,632		\$ 6,632		\$ 6,632
100-46- Finance	144.00	2.039%	\$ 6,632		\$ 6,632		\$ 6,632
100-55- Parks & Rec Administration	92.00	1.303%	\$ 4,237		\$ 4,237	\$ 197	\$ 4,434
450-0- Vehicle Replacement Fund	24.00	0.340%	\$ 1,105		\$ 1,105	\$ 51	\$ 1,157
460-0- Equipment Replacement Fund	221.00	3.129%	\$ 10,178		\$ 10,178	\$ 473	\$ 10,650
470-54- Facility Maintenance Fund	817.00	11.567%	\$ 37,625		\$ 37,625	\$ 1,747	\$ 39,373
100-51- Public Safety - Police Admin/Insp/Support	736.00	10.421%	\$ 33,895		\$ 33,895	\$ 1,574	\$ 35,469
100-51- Public Safety - Police Patrol	309.00	4.375%	\$ 14,230		\$ 14,230	\$ 661	\$ 14,891
100-52- Community Development - Business & Regional Planning	111.00	1.572%	\$ 5,112		\$ 5,112	\$ 237	\$ 5,349
100-52- Community Development - Building-Inspection	76.00	1.076%	\$ 3,500		\$ 3,500	\$ 163	\$ 3,663
100-54- Public Works - Streets Facility	200.00	2.832%	\$ 9,211		\$ 9,211	\$ 428	\$ 9,638
100-54- Public Works - Engineering-Operations	71.00	1.005%	\$ 3,270		\$ 3,270	\$ 152	\$ 3,422
100-54- Public Works - Engineering-Inspections	20.00	0.283%	\$ 921		\$ 921	\$ 43	\$ 964
100-55- Parks & Rec - Library	26.00	0.368%	\$ 1,197		\$ 1,197	\$ 56	\$ 1,253
100-55- Parks & Rec - Facility Rentals	100.00	1.416%	\$ 4,605		\$ 4,605	\$ 214	\$ 4,819
100-55- Parks & Rec - Lupine Day Camp	83.00	1.175%	\$ 3,822		\$ 3,822	\$ 178	\$ 4,000
100-55- Parks & Rec - Ohlone Day Camp	45.00	0.637%	\$ 2,072		\$ 2,072	\$ 96	\$ 2,169
100-55- Parks & Rec - Ohlone Child Care	136.00	1.926%	\$ 6,263		\$ 6,263	\$ 291	\$ 6,554
100-55- Parks & Rec - Hanna Child Care	108.00	1.529%	\$ 4,974		\$ 4,974	\$ 231	\$ 5,205
100-55- Parks & Rec - Child Care - Lupine Sch	128.00	1.812%	\$ 5,895		\$ 5,895	\$ 274	\$ 6,169
100-55- Parks & Rec - Recreation Classes	87.00	1.232%	\$ 4,007		\$ 4,007	\$ 186	\$ 4,193
100-55- Parks & Rec - Senior Citizens	25.00	0.354%	\$ 1,151		\$ 1,151	\$ 53	\$ 1,205
100-55- Parks & Rec - Tiny Tots	105.00	1.487%	\$ 4,836		\$ 4,836	\$ 225	\$ 5,060
100-55- Parks & Rec - Swim Center	194.00	2.747%	\$ 8,934		\$ 8,934	\$ 415	\$ 9,349
100-55- Parks & Rec - Sports Program	76.00	1.076%	\$ 3,500		\$ 3,500	\$ 163	\$ 3,663
100-55- Parks & Rec - Teen Program	49.00	0.694%	\$ 2,257		\$ 2,257	\$ 105	\$ 2,361
100-55- Parks & Rec - Comm Ctr-Concession Stand	25.00	0.354%	\$ 1,151		\$ 1,151	\$ 53	\$ 1,205
100-55- Parks & Rec - Youth/Teen Resource Ctr	179.00	2.534%	\$ 8,243		\$ 8,243	\$ 383	\$ 8,626
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	202.00	2.860%	\$ 9,303		\$ 9,303	\$ 432	\$ 9,735
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	54.00	0.765%	\$ 2,487		\$ 2,487	\$ 115	\$ 2,602
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	47.00	0.665%	\$ 2,164		\$ 2,164	\$ 101	\$ 2,265
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	45.00	0.637%	\$ 2,072		\$ 2,072	\$ 96	\$ 2,169
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	33.00	0.467%	\$ 1,520		\$ 1,520	\$ 71	\$ 1,590
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	51.00	0.722%	\$ 2,349		\$ 2,349	\$ 109	\$ 2,458
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	49.00	0.694%	\$ 2,257		\$ 2,257	\$ 105	\$ 2,361
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	45.00	0.637%	\$ 2,072		\$ 2,072	\$ 96	\$ 2,169
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	55.00	0.779%	\$ 2,533		\$ 2,533	\$ 118	\$ 2,651
220-54- Citywide L&L Dist 83-11 - Public Works - Zone 8	76.00	1.076%	\$ 3,500		\$ 3,500	\$ 163	\$ 3,663
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	66.00	0.934%	\$ 3,039		\$ 3,039	\$ 141	\$ 3,181
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	139.00	1.968%	\$ 6,401		\$ 6,401	\$ 297	\$ 6,699
222-54- Hercules Village L&L Dist - Public Works - Zone 10-City Wide	14.00	0.198%	\$ 645		\$ 645	\$ 30	\$ 675
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	57.00	0.807%	\$ 2,625		\$ 2,625	\$ 122	\$ 2,747
223-54- Baywood Assess 04-1 L&L - Public Works - Zone 10-City Wide	12.00	0.170%	\$ 553		\$ 553	\$ 26	\$ 578

100-46- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	33.00	0.467%	\$ 1,520		\$ 1,520	\$ 71	\$ 1,590
224-54- Bayside Assess Dist L&L - Public Works - Zone 10-City Wide	54.00	0.765%	\$ 2,487		\$ 2,487	\$ 115	\$ 2,602
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	15.00	0.212%	\$ 691		\$ 691	\$ 32	\$ 723
231-54- Stormwater Assessment - Public Works - Stormwater	61.00	0.864%	\$ 2,809		\$ 2,809	\$ 130	\$ 2,940
242-59- Community Development FND - Capital Projects - P&R Facilities Equipment	1.00	0.014%	\$ 46		\$ 46	\$ 2	\$ 48
243-41- Development Fee Fund - City Manager - City Manager	2.00	0.028%	\$ 92		\$ 92	\$ 4	\$ 96
246-30- Dif-Fire Facilities - Other - Administration	2.00	0.028%	\$ 92		\$ 92	\$ 4	\$ 96
247-30- Dif-Park & Rec - Other - Administration	7.00	0.099%	\$ 322		\$ 322	\$ 15	\$ 337
262-54- State Gas Tax Fund - Public Works - Streets Facility	142.00	2.010%	\$ 6,539		\$ 6,539	\$ 304	\$ 6,843
262-59- State Gas Tax Fund - Capital Projects - Traffic Facilities	25.00	0.354%	\$ 1,151		\$ 1,151	\$ 53	\$ 1,205
262-99- State Gas Tax Fund - Transfers - Transfers Out	9.00	0.127%	\$ 414		\$ 414	\$ 19	\$ 434
263-54- Measure "C" Street Fund - Public Works - Streets Facility	25.00	0.354%	\$ 1,151		\$ 1,151	\$ 53	\$ 1,205
263-99- Measure "C" Street Fund - Transfers - Transfers Out	3.00	0.042%	\$ 138		\$ 138	\$ 6	\$ 145
264-52- STMP Traffic Impact Fund - Community Development - Building-Inspection	4.00	0.057%	\$ 184		\$ 184	\$ 9	\$ 193
291-55- AB 939 - JPA Fund - Parks & Rec - Administration	1.00	0.014%	\$ 46		\$ 46	\$ 2	\$ 48
295-99- Grant Fund - Transfers - Transfers Out	6.00	0.085%	\$ 276		\$ 276	\$ 13	\$ 289
340-59- Grant Fund / Stip / Rip - Capital Projects - Traffic Facilities	20.00	0.283%	\$ 921		\$ 921	\$ 43	\$ 964
341-59- Grant Fund / Stip / TE - Capital Projects - Traffic Facilities	2.00	0.028%	\$ 92		\$ 92	\$ 4	\$ 96
342-59- Grant Fund / TIGR II - Capital Projects - Traffic Facilities	2.00	0.028%	\$ 92		\$ 92	\$ 4	\$ 96
344-59- Measure AA/EBRP - Capital Projects - Traffic Facilities	6.00	0.085%	\$ 276		\$ 276	\$ 13	\$ 289
345-59- Measure WW/EBRP - Capital Projects - Traffic Facilities	9.00	0.127%	\$ 414		\$ 414	\$ 19	\$ 434
346-59- CCTA Meas J Exp Plan - Capital Projects - Traffic Facilities	54.00	0.765%	\$ 2,487		\$ 2,487	\$ 115	\$ 2,602
347-59- CCTA TLC Grant - Capital Projects - Traffic Facilities	14.00	0.198%	\$ 645		\$ 645	\$ 30	\$ 675
348-59- CCTA PBTF - Capital Projects - Traffic Facilities	9.00	0.127%	\$ 414		\$ 414	\$ 19	\$ 434
349-59- SAFETEA LU - Capital Projects - Traffic Facilities	9.00	0.127%	\$ 414		\$ 414	\$ 19	\$ 434
350-59- STMP-SUB Reg Trans Proj - Capital Projects - Traffic Facilities	12.00	0.170%	\$ 553		\$ 553	\$ 26	\$ 578
381-30- Assmt. Dist 01-1 Debt SVC - Other - Debt Service	9.00	0.127%	\$ 414		\$ 414	\$ 19	\$ 434
382-30- Assmt. Dist 05-01 Debt SVC - Other - Debt Service	1.00	0.014%	\$ 46		\$ 46	\$ 2	\$ 48
420-30- Sewer Enterprise Fund - Other - Debt Service	1.00	0.014%	\$ 46		\$ 46	\$ 2	\$ 48
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	331.00	4.686%	\$ 15,243		\$ 15,243	\$ 708	\$ 15,951
420-59- Sewer Enterprise Fund - Capital Projects - Capital Projects-Other	22.00	0.311%	\$ 1,013		\$ 1,013	\$ 47	\$ 1,060
511-30- GASB 45 OPEB Liability - Other - Administration	2.00	0.028%	\$ 92		\$ 92	\$ 4	\$ 96
511-44- GASB 45 OPEB Liability - City Clerk - Management Services	2.00	0.028%	\$ 92		\$ 92	\$ 4	\$ 96
511-51- GASB 45 OPEB Liability - Public Safety - Police Admin/Insp/Support	2.00	0.028%	\$ 92		\$ 92	\$ 4	\$ 96
511-51- GASB 45 OPEB Liability - Public Safety - Police Patrol	11.00	0.156%	\$ 507		\$ 507	\$ 24	\$ 530
601-30- RDA-Operating Fund - Other - Administration	38.00	0.538%	\$ 1,750		\$ 1,750	\$ 81	\$ 1,831
601-41- RDA-Operating Fund - City Manager - Business Development	13.00	0.184%	\$ 599		\$ 599	\$ 28	\$ 626
614-30- Owner Participation Agmts - Other - Debt Service	2.00	0.028%	\$ 92		\$ 92	\$ 4	\$ 96
615-00- RDA Tax Alloc Series 2005 - Non-Departmental - Non-Division	4.00	0.057%	\$ 184		\$ 184	\$ 9	\$ 193
615-30- RDA Tax Alloc Series 2005 - Other - Debt Service	1.00	0.014%	\$ 46		\$ 46	\$ 2	\$ 48
619-30- 2007 RDA TAB Series A - Other - Debt Service	3.00	0.042%	\$ 138		\$ 138	\$ 6	\$ 145
640-99- Housing Set-Aside Operate - Transfers - Transfers Out	2.00	0.028%	\$ 92		\$ 92	\$ 4	\$ 96
672-30- 2003B Debt Service PFA - Other - Debt Service	1.00	0.014%	\$ 46		\$ 46	\$ 2	\$ 48
673-30- 2009 Debt Service PFA - Other - Debt Service	2.00	0.028%	\$ 92		\$ 92	\$ 4	\$ 96
Total	7063.00	100.000%	\$ 325,271	\$ -	\$ 325,271	\$ 12,752	\$ 338,023

Allocation Basis:

of AP Transactions per Fund / Dept

Source of Allocation:

GL Activity

CITY OF HERCULES, CA
Full Cost Allocation Plan FY17

100-46- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounting							
100-40- City Council	253.00	0.513%	\$ 2,838		\$ 2,838		\$ 2,838
100-41- City Manager	483.00	0.978%	\$ 5,418		\$ 5,418		\$ 5,418
100-43- Legal Services	145.00	0.294%	\$ 1,627		\$ 1,627		\$ 1,627
100-44- City Clerk	2451.00	4.965%	\$ 27,496		\$ 27,496		\$ 27,496
100-45- Personnel (HR)	543.00	1.100%	\$ 6,091		\$ 6,091		\$ 6,091
100-46- Finance	628.00	1.272%	\$ 7,045		\$ 7,045		\$ 7,045
100-55- Parks & Rec Administration	365.00	0.739%	\$ 4,095		\$ 4,095	\$ 177	\$ 4,271
450-0- Vehicle Replacement Fund	74.00	0.150%	\$ 830		\$ 830	\$ 36	\$ 866
460-0- Equipment Replacement Fund	697.00	1.412%	\$ 7,819		\$ 7,819	\$ 337	\$ 8,156
470-54- Facility Maintenance Fund	1366.00	2.767%	\$ 15,324		\$ 15,324	\$ 661	\$ 15,985
100-51- Public Safety - Police Admin/Insp/Support	2459.00	4.981%	\$ 27,585		\$ 27,585	\$ 1,190	\$ 28,775
100-51- Public Safety - Police Patrol	951.00	1.927%	\$ 10,668		\$ 10,668	\$ 460	\$ 11,129
100-52- Community Development - Business & Regional Planning	615.00	1.246%	\$ 6,899		\$ 6,899	\$ 298	\$ 7,197
100-52- Community Development - Building-Inspection	1602.00	3.245%	\$ 17,971		\$ 17,971	\$ 775	\$ 18,747
100-54- Public Works - Streets Facility	490.00	0.993%	\$ 5,497		\$ 5,497	\$ 237	\$ 5,734
100-54- Public Works - Engineering-Operations	138.00	0.280%	\$ 1,548		\$ 1,548	\$ 67	\$ 1,615
100-54- Public Works - Engineering-Inspections	25.00	0.051%	\$ 280		\$ 280	\$ 12	\$ 293
100-55- Parks & Rec - Library	51.00	0.103%	\$ 572		\$ 572	\$ 25	\$ 597
100-55- Parks & Rec - Facility Rentals	2049.00	4.151%	\$ 22,986		\$ 22,986	\$ 992	\$ 23,977
100-55- Parks & Rec - Lupine Day Camp	2165.00	4.386%	\$ 24,287		\$ 24,287	\$ 1,048	\$ 25,335
100-55- Parks & Rec - Ohlone Day Camp	370.00	0.750%	\$ 4,151		\$ 4,151	\$ 179	\$ 4,330
100-55- Parks & Rec - Ohlone Child Care	1160.00	2.350%	\$ 13,013		\$ 13,013	\$ 561	\$ 13,574
100-55- Parks & Rec - Hanna Child Care	1386.00	2.808%	\$ 15,548		\$ 15,548	\$ 671	\$ 16,219
100-55- Parks & Rec - Child Care - Lupine Sch	1282.00	2.597%	\$ 14,382		\$ 14,382	\$ 620	\$ 15,002
100-55- Parks & Rec - Recreation Classes	2154.00	4.364%	\$ 24,164		\$ 24,164	\$ 1,042	\$ 25,206
100-55- Parks & Rec - Senior Citizens	1011.00	2.048%	\$ 11,341		\$ 11,341	\$ 489	\$ 11,831
100-55- Parks & Rec - Tiny Tots	1756.00	3.557%	\$ 19,699		\$ 19,699	\$ 850	\$ 20,549
100-55- Parks & Rec - Swim Center	6175.00	12.509%	\$ 69,272		\$ 69,272	\$ 2,988	\$ 72,260
100-55- Parks & Rec - Sports Program	2778.00	5.628%	\$ 31,164		\$ 31,164	\$ 1,344	\$ 32,508
100-55- Parks & Rec - Teen Program	201.00	0.407%	\$ 2,255		\$ 2,255	\$ 97	\$ 2,352
100-55- Parks & Rec - Comm Ctr-Concession Stand	73.00	0.148%	\$ 819		\$ 819	\$ 35	\$ 854
100-55- Parks & Rec - Youth/Teen Resource Ctr	1630.00	3.302%	\$ 18,286		\$ 18,286	\$ 789	\$ 19,074
100-99- Transfers - Transfers Out	5.00	0.010%	\$ 56		\$ 56	\$ 2	\$ 59
201-99- AB 3229 Cops Program - Transfers - Transfers Out	1.00	0.002%	\$ 11		\$ 11	\$ 0	\$ 12
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	979.00	1.983%	\$ 10,983		\$ 10,983	\$ 474	\$ 11,456
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	407.00	0.824%	\$ 4,566		\$ 4,566	\$ 197	\$ 4,763
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	390.00	0.790%	\$ 4,375		\$ 4,375	\$ 189	\$ 4,564
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	387.00	0.784%	\$ 4,341		\$ 4,341	\$ 187	\$ 4,529
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	373.00	0.756%	\$ 4,184		\$ 4,184	\$ 181	\$ 4,365
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	390.00	0.790%	\$ 4,375		\$ 4,375	\$ 189	\$ 4,564
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	389.00	0.788%	\$ 4,364		\$ 4,364	\$ 188	\$ 4,552
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	391.00	0.792%	\$ 4,386		\$ 4,386	\$ 189	\$ 4,575
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	401.00	0.812%	\$ 4,498		\$ 4,498	\$ 194	\$ 4,693
220-54- Citywide L&L Dist 83-11 - Public Works - Zone 8	422.00	0.855%	\$ 4,734		\$ 4,734	\$ 204	\$ 4,938
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	405.00	0.820%	\$ 4,543		\$ 4,543	\$ 196	\$ 4,739
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	554.00	1.122%	\$ 6,215		\$ 6,215	\$ 268	\$ 6,483
222-54- Hercules Village L&L Dist - Public Works - Zone 10-City Wide	16.00	0.032%	\$ 179		\$ 179	\$ 8	\$ 187

100-46- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	444.00	0.899%	\$ 4,981		\$ 4,981	\$ 215	\$ 5,196
223-54- Baywood Assess 04-1 L&L - Public Works - Zone 10-City Wide	14.00	0.028%	\$ 157		\$ 157	\$ 7	\$ 164
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	412.00	0.835%	\$ 4,622		\$ 4,622	\$ 199	\$ 4,821
224-54- Bayside Assess Dist L&L - Public Works - Zone 10-City Wide	67.00	0.136%	\$ 752		\$ 752	\$ 32	\$ 784
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	394.00	0.798%	\$ 4,420		\$ 4,420	\$ 191	\$ 4,611
231-54- Stormwater Assessment - Public Works - Stormwater	710.00	1.438%	\$ 7,965		\$ 7,965	\$ 344	\$ 8,308
241-00- Dif-Gen Public Facilities - Non-Departmental - Non-Division	94.00	0.190%	\$ 1,055		\$ 1,055	\$ 45	\$ 1,100
241-41- Dif-Gen Public Facilities - City Manager - City Manager	237.00	0.480%	\$ 2,659		\$ 2,659	\$ 115	\$ 2,773
242-59- Community Development FND - Capital Projects - P&R Facilities Equipment	5.00	0.010%	\$ 56		\$ 56	\$ 2	\$ 59
243-41- Development Fee Fund - City Manager - City Manager	241.00	0.488%	\$ 2,704		\$ 2,704	\$ 117	\$ 2,820
246-30- Dif-Fire Facilities - Other - Administration	5.00	0.010%	\$ 56		\$ 56	\$ 2	\$ 59
246-52- Dif-Fire Facilities - Community Development - Building-Inspection	4.00	0.008%	\$ 45		\$ 45	\$ 2	\$ 47
247-30- Dif-Park & Rec - Other - Administration	18.00	0.036%	\$ 202		\$ 202	\$ 9	\$ 211
261-00- Dif-Traffic Facilities - Non-Departmental - Non-Division	20.00	0.041%	\$ 224		\$ 224	\$ 10	\$ 234
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%	\$ 10,197		\$ 10,197	\$ 440	\$ 10,637
262-59- State Gas Tax Fund - Capital Projects - Traffic Facilities	34.00	0.069%	\$ 381		\$ 381	\$ 16	\$ 398
262-99- State Gas Tax Fund - Transfers - Transfers Out	16.00	0.032%	\$ 179		\$ 179	\$ 8	\$ 187
263-54- Measure "C" Street Fund - Public Works - Streets Facility	660.00	1.337%	\$ 7,404		\$ 7,404	\$ 319	\$ 7,723
263-99- Measure "C" Street Fund - Transfers - Transfers Out	7.00	0.014%	\$ 79		\$ 79	\$ 3	\$ 82
264-52- STMP Traffic Impact Fund - Community Development - Building-Inspection	16.00	0.032%	\$ 179		\$ 179	\$ 8	\$ 187
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	\$ 8	\$ 187
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%	\$ 381		\$ 381	\$ 16	\$ 398
341-59- Grant Fund / Stip / TE - Capital Projects - Traffic Facilities	8.00	0.016%	\$ 90		\$ 90	\$ 4	\$ 94
342-59- Grant Fund / TIGR II - Capital Projects - Traffic Facilities	4.00	0.008%	\$ 45		\$ 45	\$ 2	\$ 47
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	\$ 8	\$ 187
345-59- Measure WW/EBRP - Capital Projects - Traffic Facilities	20.00	0.041%	\$ 224		\$ 224	\$ 10	\$ 234
346-59- CCTA Meas J Exp Plan - Capital Projects - Traffic Facilities	71.00	0.144%	\$ 796		\$ 796	\$ 34	\$ 831
347-59- CCTA TLC Grant - Capital Projects - Traffic Facilities	20.00	0.041%	\$ 224		\$ 224	\$ 10	\$ 234
348-59- CCTA PBTF - Capital Projects - Traffic Facilities	15.00	0.030%	\$ 168		\$ 168	\$ 7	\$ 176
349-59- SAFETEA LU - Capital Projects - Traffic Facilities	15.00	0.030%	\$ 168		\$ 168	\$ 7	\$ 176
350-59- STMP-SUB Reg Trans Proj - Capital Projects - Traffic Facilities	20.00	0.041%	\$ 224		\$ 224	\$ 10	\$ 234
351-59- Grant Fund / OBAG - New - Non-Departmental - Non-Division	4.00	0.008%	\$ 45		\$ 45	\$ 2	\$ 47
352-59- Grant Fund / TCRP - New - Non-Departmental - Non-Division	3.00	0.006%	\$ 34		\$ 34	\$ 1	\$ 35
381-30- Assmt. Dist 01-1 Debt SVC - Other - Debt Service	11.00	0.022%	\$ 123		\$ 123	\$ 5	\$ 129
382-30- Assmt. Dist 05-01 Debt SVC - Other - Debt Service	4.00	0.008%	\$ 45		\$ 45	\$ 2	\$ 47
383-30- Suntrust Lease - Other - Debt Service	6.00	0.012%	\$ 67		\$ 67	\$ 3	\$ 70
420-30- Sewer Enterprise Fund - Other - Debt Service	5.00	0.010%	\$ 56		\$ 56	\$ 2	\$ 59
420-49- Sewer Enterprise Fund - Asset Capitalization - Asset Capitalization	8.00	0.016%	\$ 90		\$ 90	\$ 4	\$ 94
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	1163.00	2.356%	\$ 13,047		\$ 13,047	\$ 563	\$ 13,609
420-59- Sewer Enterprise Fund - Capital Projects - Capital Projects-Other	81.00	0.164%	\$ 909		\$ 909	\$ 39	\$ 948
420-99- Sewer Enterprise Fund - Transfers - Transfers Out	1.00	0.002%	\$ 11		\$ 11	\$ 0	\$ 12
511-00- GASB 45 OPEB Liability - Non-Departmental -	89.00	0.180%	\$ 998		\$ 998	\$ 43	\$ 1,041
511-30- GASB 45 OPEB Liability - Other - Administration	27.00	0.055%	\$ 303		\$ 303	\$ 13	\$ 316
511-44- GASB 45 OPEB Liability - City Clerk - Management Services	7.00	0.014%	\$ 79		\$ 79	\$ 3	\$ 82
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	\$ 7	\$ 176

100-46- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
511-51- GASB 45 OPEB Liability - Public Safety - Police Patrol	25.00	0.051%	\$ 280		\$ 280	\$ 12	\$ 293
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	13.00	0.026%	\$ 146		\$ 146	\$ 6	\$ 152
511-55- GASB 45 OPEB Liability - Parks & Rec - Child Care - Lupine Sch	13.00	0.026%	\$ 146		\$ 146	\$ 6	\$ 152
601-30- RDA-Operating Fund - Other - Administration	51.00	0.103%	\$ 572		\$ 572	\$ 25	\$ 597
601-41- RDA-Operating Fund - City Manager - Business Development	14.00	0.028%	\$ 157		\$ 157	\$ 7	\$ 164
614-30- Owner Participation Agmts - Other - Debt Service	7.00	0.014%	\$ 79		\$ 79	\$ 3	\$ 82
615-00- RDA Tax Alloc Series 2005 - Non-Departmental - Non-Division	116.00	0.235%	\$ 1,301		\$ 1,301	\$ 56	\$ 1,357
615-30- RDA Tax Alloc Series 2005 - Other - Debt Service	4.00	0.008%	\$ 45		\$ 45	\$ 2	\$ 47
615-99- RDA Tax Alloc Series 2005 - Transfers - Transfers Out	3.00	0.006%	\$ 34		\$ 34	\$ 1	\$ 35
617-30- RDA Tax Alloc 2007 A - Other - Debt Service	4.00	0.008%	\$ 45		\$ 45	\$ 2	\$ 47
618-30- RDA Tax Alloc 2007 B - Other - Debt Service	4.00	0.008%	\$ 45		\$ 45	\$ 2	\$ 47
619-30- 2007 RDA TAB Series A - Other - Debt Service	8.00	0.016%	\$ 90		\$ 90	\$ 4	\$ 94
619-99- 2007 RDA TAB Series A - Transfers - Transfers Out	3.00	0.006%	\$ 34		\$ 34	\$ 1	\$ 35
620-99- Retirement Obligation Fund - Transfers - Transfers Out	21.00	0.043%	\$ 236		\$ 236	\$ 10	\$ 246
630-59- RDA - Capital Project Fund - Capital Projects - Capital Projects-Other	11.00	0.022%	\$ 123		\$ 123	\$ 5	\$ 129
630-99- RDA - Capital Project Fund - Transfers - Transfers Out	5.00	0.010%	\$ 56		\$ 56	\$ 2	\$ 59
631-59- RDA Capital Projects Mult - Capital Projects - Traffic Facilities	24.00	0.049%	\$ 269		\$ 269	\$ 12	\$ 281
640-60- Housing Set-Aside Operate - Affordable Housing Program - Affordable Housing Program	9.00	0.018%	\$ 101		\$ 101	\$ 4	\$ 105
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	\$ 2	\$ 47
673-30- 2009 Debt Service PFA - Other - Debt Service	7.00	0.014%	\$ 79		\$ 79	\$ 3	\$ 82
Total	49364.00	100.000%	\$ 553,770	\$ -	\$ 553,770	\$ 21,710	\$ 575,480

Allocation Basis:

of Journal Entries per Fund / Dept

Source of Allocation:

GL Activity

100-46- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
AR & Cash Receipts							
100-40- City Council	55.00	0.259%	\$ 553		\$ 553		\$ 553
100-44- City Clerk	1009.00	4.749%	\$ 10,149		\$ 10,149		\$ 10,149
100-46- Finance	1.00	0.005%	\$ 10		\$ 10		\$ 10
100-55- Parks & Rec Administration	217.00	1.021%	\$ 2,183		\$ 2,183	\$ 90	\$ 2,273
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
100-51- Public Safety - Police Admin/Insp/Support	755.00	3.553%	\$ 7,594		\$ 7,594	\$ 313	\$ 7,908
100-51- Public Safety - Police Patrol	4.00	0.019%	\$ 40		\$ 40	\$ 2	\$ 42
100-52- Community Development - Business & Regional Planning	71.00	0.334%	\$ 714		\$ 714	\$ 29	\$ 744
100-52- Community Development - Building-Inspection	868.00	4.085%	\$ 8,731		\$ 8,731	\$ 360	\$ 9,091
100-54- Public Works - Engineering-Operations	34.00	0.160%	\$ 342		\$ 342	\$ 14	\$ 356
100-55- Parks & Rec - Library	3.00	0.014%	\$ 30		\$ 30	\$ 1	\$ 31
100-55- Parks & Rec - Facility Rentals	1510.00	7.107%	\$ 15,189		\$ 15,189	\$ 627	\$ 15,816
100-55- Parks & Rec - Lupine Day Camp	1733.00	8.156%	\$ 17,432		\$ 17,432	\$ 719	\$ 18,152
100-55- Parks & Rec - Ohlone Day Camp	13.00	0.061%	\$ 131		\$ 131	\$ 5	\$ 136
100-55- Parks & Rec - Ohlone Child Care	640.00	3.012%	\$ 6,438		\$ 6,438	\$ 266	\$ 6,703
100-55- Parks & Rec - Hanna Child Care	873.00	4.109%	\$ 8,781		\$ 8,781	\$ 362	\$ 9,144
100-55- Parks & Rec - Child Care - Lupine Sch	769.00	3.619%	\$ 7,735		\$ 7,735	\$ 319	\$ 8,055
100-55- Parks & Rec - Recreation Classes	1698.00	7.991%	\$ 17,080		\$ 17,080	\$ 705	\$ 17,785
100-55- Parks & Rec - Senior Citizens	702.00	3.304%	\$ 7,061		\$ 7,061	\$ 291	\$ 7,353
100-55- Parks & Rec - Tiny Tots	1264.00	5.949%	\$ 12,714		\$ 12,714	\$ 525	\$ 13,239
100-55- Parks & Rec - Swim Center	5464.00	25.715%	\$ 54,962		\$ 54,962	\$ 2,268	\$ 57,230
100-55- Parks & Rec - Sports Program	2364.00	11.126%	\$ 23,779		\$ 23,779	\$ 981	\$ 24,761
100-55- Parks & Rec - Teen Program	31.00	0.146%	\$ 312		\$ 312	\$ 13	\$ 325
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%	\$ 11,115		\$ 11,115	\$ 459	\$ 11,574
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	4.00	0.019%	\$ 40		\$ 40	\$ 2	\$ 42
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
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

100-46- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
344-59- Measure AA/EBRP - Capital Projects - Traffic Facilities	4.00	0.019%	\$ 40		\$ 40	\$ 2	\$ 42
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
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%	\$ 213,732	\$ -	\$ 213,732	\$ 8,379	\$ 222,111

Allocation Basis:

of Cash Receipts per Fund / Dept

Source of Allocation:

GL Activity

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>
Budget Prep							
100-40- City Council	257807.00	0.412%	\$ 988		\$ 988		\$ 988
100-41- City Manager	347392.00	0.556%	\$ 1,331		\$ 1,331		\$ 1,331
100-43- Legal Services	390000.00	0.624%	\$ 1,494		\$ 1,494		\$ 1,494
100-44- City Clerk	1018347.00	1.629%	\$ 3,901		\$ 3,901		\$ 3,901
100-45- Personnel (HR)	244350.00	0.391%	\$ 936		\$ 936		\$ 936
100-46- Finance	2198281.00	3.516%	\$ 8,421		\$ 8,421		\$ 8,421
100-55- Parks & Rec Administration	2037.00	0.003%	\$ 8		\$ 8	\$ 0	\$ 8
450-0- Vehicle Replacement Fund	426214.00	0.682%	\$ 1,633		\$ 1,633	\$ 69	\$ 1,702
460-0- Equipment Replacement Fund	1498960.00	2.397%	\$ 5,742		\$ 5,742	\$ 242	\$ 5,984
470-54- Facility Maintenance Fund	148534.00	0.238%	\$ 569		\$ 569	\$ 24	\$ 593
100-00- Non-Departmental - Non-Division	2102213.00	3.362%	\$ 8,053		\$ 8,053	\$ 340	\$ 8,393
100-51- Public Safety - Police Admin/Insp/Support	3006588.00	4.809%	\$ 11,517		\$ 11,517	\$ 486	\$ 12,004
100-51- Public Safety - Police Patrol	3700995.00	5.919%	\$ 14,177		\$ 14,177	\$ 598	\$ 14,776
100-52- Community Development - Business & Regional Planning	339404.00	0.543%	\$ 1,300		\$ 1,300	\$ 55	\$ 1,355
100-52- Community Development - Building-Inspection	187913.00	0.301%	\$ 720		\$ 720	\$ 30	\$ 750
100-54- Public Works - Streets Facility	344318.00	0.551%	\$ 1,319		\$ 1,319	\$ 56	\$ 1,375
100-54- Public Works - Engineering-Operations	37746.00	0.060%	\$ 145		\$ 145	\$ 6	\$ 151
100-54- Public Works - Engineering-Inspections	9468.00	0.015%	\$ 36		\$ 36	\$ 2	\$ 38
100-55- Parks & Rec - Library	126300.00	0.202%	\$ 484		\$ 484	\$ 20	\$ 504
100-55- Parks & Rec - Facility Rentals	201696.00	0.323%	\$ 773		\$ 773	\$ 33	\$ 805
100-55- Parks & Rec - Lupine Day Camp	118892.00	0.190%	\$ 455		\$ 455	\$ 19	\$ 475
100-55- Parks & Rec - Ohlone Day Camp	73107.00	0.117%	\$ 280		\$ 280	\$ 12	\$ 292
100-55- Parks & Rec - Ohlone Child Care	202971.00	0.325%	\$ 778		\$ 778	\$ 33	\$ 810
100-55- Parks & Rec - Hanna Child Care	268050.00	0.429%	\$ 1,027		\$ 1,027	\$ 43	\$ 1,070
100-55- Parks & Rec - Child Care - Lupine Sch	214195.00	0.343%	\$ 821		\$ 821	\$ 35	\$ 855
100-55- Parks & Rec - Recreation Classes	167798.00	0.268%	\$ 643		\$ 643	\$ 27	\$ 670
100-55- Parks & Rec - Senior Citizens	70349.00	0.113%	\$ 269		\$ 269	\$ 11	\$ 281
100-55- Parks & Rec - Tiny Tots	168513.00	0.270%	\$ 646		\$ 646	\$ 27	\$ 673
100-55- Parks & Rec - Swim Center	378559.00	0.605%	\$ 1,450		\$ 1,450	\$ 61	\$ 1,511
100-55- Parks & Rec - Sports Program	125272.00	0.200%	\$ 480		\$ 480	\$ 20	\$ 500
100-55- Parks & Rec - Teen Program	23911.00	0.038%	\$ 92		\$ 92	\$ 4	\$ 95
100-55- Parks & Rec - Youth/Teen Resource Ctr	162743.00	0.260%	\$ 623		\$ 623	\$ 26	\$ 650
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	1346803.00	2.154%	\$ 5,159		\$ 5,159	\$ 218	\$ 5,377
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	47501.00	0.076%	\$ 182		\$ 182	\$ 8	\$ 190
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	34227.00	0.055%	\$ 131		\$ 131	\$ 6	\$ 137
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	47474.00	0.076%	\$ 182		\$ 182	\$ 8	\$ 190
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	47169.00	0.075%	\$ 181		\$ 181	\$ 8	\$ 188
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	12205.00	0.020%	\$ 47		\$ 47	\$ 2	\$ 49
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	11370.00	0.018%	\$ 44		\$ 44	\$ 2	\$ 45
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	35289.00	0.056%	\$ 135		\$ 135	\$ 6	\$ 141
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	37729.00	0.060%	\$ 145		\$ 145	\$ 6	\$ 151
220-54- Citywide L&L Dist 83-11 - Public Works - Zone 8	99581.00	0.159%	\$ 381		\$ 381	\$ 16	\$ 398
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	53484.00	0.086%	\$ 205		\$ 205	\$ 9	\$ 214
220-54- Citywide L&L Dist 83-13 - Public Works - Arterial Roadways	200380.00	0.320%	\$ 768		\$ 768	\$ 32	\$ 800
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTD Neighborhood	417858.00	0.668%	\$ 1,601		\$ 1,601	\$ 68	\$ 1,668
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	153261.00	0.245%	\$ 587		\$ 587	\$ 25	\$ 612
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	124815.00	0.200%	\$ 478		\$ 478	\$ 20	\$ 498

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 - Zone 10-City Wide	1170.00	0.002%	\$ 4		\$ 4	\$ 0	\$ 5
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	68852.00	0.110%	\$ 264		\$ 264	\$ 11	\$ 275
231-54- Stormwater Assessment - Public Works - Stormwater	331187.00	0.530%	\$ 1,269		\$ 1,269	\$ 54	\$ 1,322
241-41- Dif-Gen Public Facilities - City Manager - City Manager	23494.00	0.038%	\$ 90		\$ 90	\$ 4	\$ 94
241-59- Dif-Gen Public Facilities - Capital Projects - Capital Projects-Other	150050.00	0.240%	\$ 575		\$ 575	\$ 24	\$ 599
242-59- Community Development FND - Capital Projects - P&R Facilities Equipment	75000.00	0.120%	\$ 287		\$ 287	\$ 12	\$ 299
243-41- Development Fee Fund - City Manager - City Manager	24644.00	0.039%	\$ 94		\$ 94	\$ 4	\$ 98
246-52- Dif-Fire Facilities - Community Development - Building-Inspection	56595.00	0.091%	\$ 217		\$ 217	\$ 9	\$ 226
247-30- Dif-Park & Rec - Other - Administration	200720.00	0.321%	\$ 769		\$ 769	\$ 32	\$ 801
262-54- State Gas Tax Fund - Public Works - Streets Facility	1096945.00	1.754%	\$ 4,202		\$ 4,202	\$ 177	\$ 4,379
263-54- Measure "C" Street Fund - Public Works - Streets Facility	780796.00	1.249%	\$ 2,991		\$ 2,991	\$ 126	\$ 3,117
264-52- STMP Traffic Impact Fund - Community Development - Building-Inspection	159720.00	0.255%	\$ 612		\$ 612	\$ 26	\$ 638
291-55- AB 939 - JPA Fund - Parks & Rec - Administration	180000.00	0.288%	\$ 690		\$ 690	\$ 29	\$ 719
345-59- Measure WW/EBRP - Capital Projects - Traffic Facilities	260018.00	0.416%	\$ 996		\$ 996	\$ 42	\$ 1,038
346-59- CCTA Meas J Exp Plan - Capital Projects - Traffic Facilities	200000.00	0.320%	\$ 766		\$ 766	\$ 32	\$ 798
351-59- Grant Fund / OBAG - New - Non-Departmental - Non-Division	1482000.00	2.370%	\$ 5,677		\$ 5,677	\$ 240	\$ 5,917
382-30- Assmt. Dist 05-01 Debt SVC - Other - Debt Service	421808.00	0.675%	\$ 1,616		\$ 1,616	\$ 68	\$ 1,684
383-30- Suntrust Lease - Other - Debt Service	205099.00	0.328%	\$ 786		\$ 786	\$ 33	\$ 819
420-30- Sewer Enterprise Fund - Other - Debt Service	734950.00	1.175%	\$ 2,815		\$ 2,815	\$ 119	\$ 2,934
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	3119185.00	4.989%	\$ 11,949		\$ 11,949	\$ 504	\$ 12,453
420-59- Sewer Enterprise Fund - Capital Projects - Capital Projects-Other	16600000.00	26.549%	\$ 63,590		\$ 63,590	\$ 2,684	\$ 66,274
511-30- GASB 45 OPEB Liability - Other - Administration	136000.00	0.218%	\$ 521		\$ 521	\$ 22	\$ 543
511-41- GASB 45 OPEB Liability - City Manager - Business Development	4000.00	0.006%	\$ 15		\$ 15	\$ 1	\$ 16
511-44- GASB 45 OPEB Liability - City Clerk - Management Services	5000.00	0.008%	\$ 19		\$ 19	\$ 1	\$ 20
511-51- GASB 45 OPEB Liability - Public Safety - Police Admin/Insp/Support	7677.00	0.012%	\$ 29		\$ 29	\$ 1	\$ 31
511-51- GASB 45 OPEB Liability - Public Safety - Police Patrol	31775.00	0.051%	\$ 122		\$ 122	\$ 5	\$ 127
511-52- GASB 45 OPEB Liability - Community Development - Business & Regional Planning	4521.00	0.007%	\$ 17		\$ 17	\$ 1	\$ 18
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	1605.00	0.003%	\$ 6		\$ 6	\$ 0	\$ 6
511-60- GASB 45 OPEB Liability - Affordable Housing Program - Affordable Housing Program	2952.00	0.005%	\$ 11		\$ 11	\$ 0	\$ 12
940-00- Gen-Fixed Assets Acct GRP - Non-Departmental - Non-Division	2699152.00	4.317%	\$ 10,340		\$ 10,340	\$ 436	\$ 10,776
960-00- RDA-Fixed Assets Acct GRP - Non-Departmental - Non-Division	325655.00	0.521%	\$ 1,247		\$ 1,247	\$ 53	\$ 1,300
601-30- RDA-Operating Fund - Other - Administration	47967.00	0.077%	\$ 184		\$ 184	\$ 8	\$ 192
601-41- RDA-Operating Fund - City Manager - Business Development	8000.00	0.013%	\$ 31		\$ 31	\$ 1	\$ 32
614-30- Owner Participation Agmts - Other - Debt Service	2010018.00	3.215%	\$ 7,700		\$ 7,700	\$ 325	\$ 8,025
615-30- RDA Tax Alloc Series 2005 - Other - Debt Service	3948330.00	6.315%	\$ 15,125		\$ 15,125	\$ 638	\$ 15,763
617-30- RDA Tax Alloc 2007 A - Other - Debt Service	1006731.00	1.610%	\$ 3,857		\$ 3,857	\$ 163	\$ 4,019
618-30- RDA Tax Alloc 2007 B - Other - Debt Service	741687.00	1.186%	\$ 2,841		\$ 2,841	\$ 120	\$ 2,961
619-30- 2007 RDA TAB Series A - Other - Debt Service	2656510.00	4.249%	\$ 10,176		\$ 10,176	\$ 430	\$ 10,606
672-30- 2003B Debt Service PFA - Other - Debt Service	566929.00	0.907%	\$ 2,172		\$ 2,172	\$ 92	\$ 2,263
673-30- 2009 Debt Service PFA - Other - Debt Service	915940.00	1.465%	\$ 3,509		\$ 3,509	\$ 148	\$ 3,657
Total	62524751.00	100.000%	\$ 239,515	\$ -	\$ 239,515	\$ 9,390	\$ 248,905

Allocation Basis:

Budget Expenditures per Fund / Dept

Source of Allocation:

FY18 Budget

100-46- Finance

ALLOCATION DETAIL

RDA

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
601-30- RDA-Operating Fund - Other - Administration	51.00	18.280%	\$ 54,495		\$ 54,495	\$ 2,136	\$ 56,631
601-41- RDA-Operating Fund - City Manager - Business Development	14.00	5.018%	\$ 14,959		\$ 14,959	\$ 586	\$ 15,546
615-00- RDA Tax Alloc Series 2005 - Non-Departmental - Non-Division	116.00	41.577%	\$ 123,949		\$ 123,949	\$ 4,859	\$ 128,809
615-30- RDA Tax Alloc Series 2005 - Other - Debt Service	4.00	1.434%	\$ 4,274		\$ 4,274	\$ 168	\$ 4,442
615-99- RDA Tax Alloc Series 2005 - Transfers - Transfers Out	3.00	1.075%	\$ 3,206		\$ 3,206	\$ 126	\$ 3,331
617-30- RDA Tax Alloc 2007 A - Other - Debt Service	4.00	1.434%	\$ 4,274		\$ 4,274	\$ 168	\$ 4,442
618-30- RDA Tax Alloc 2007 B - Other - Debt Service	4.00	1.434%	\$ 4,274		\$ 4,274	\$ 168	\$ 4,442
619-30- 2007 RDA TAB Series A - Other - Debt Service	8.00	2.867%	\$ 8,548		\$ 8,548	\$ 335	\$ 8,883
619-99- 2007 RDA TAB Series A - Transfers - Transfers Out	3.00	1.075%	\$ 3,206		\$ 3,206	\$ 126	\$ 3,331
620-99- Retirement Obligation Fund - Transfers - Transfers Out	21.00	7.527%	\$ 22,439		\$ 22,439	\$ 880	\$ 23,319
630-59- RDA - Capital Project Fund - Capital Projects - Capital Projects-Other	11.00	3.943%	\$ 11,754		\$ 11,754	\$ 461	\$ 12,215
630-99- RDA - Capital Project Fund - Transfers - Transfers Out	5.00	1.792%	\$ 5,343		\$ 5,343	\$ 209	\$ 5,552
631-59- RDA Capital Projects Mult - Capital Projects - Traffic Facilities	24.00	8.602%	\$ 25,645		\$ 25,645	\$ 1,005	\$ 26,650
640-60- Housing Set-Aside Operate - Affordable Housing Program - Affordable Housing Program	9.00	3.226%	\$ 9,617		\$ 9,617	\$ 377	\$ 9,994
640-99- Housing Set-Aside Operate - Transfers - Transfers Out	2.00	0.717%	\$ 2,137		\$ 2,137	\$ 84	\$ 2,221
Total	279.00	100.000%	\$ 298,119	\$ -	\$ 298,119	\$ 11,688	\$ 309,807

Allocation Basis:

of GL Transactions per RDA & RDA Housing Fund

Source of Allocation:

GL Activity

ALLOCATION SUMMARY

100-46- Finance

	Payroll	AP	Accounting	AR & Cash Receipts	Budget Prep	RDA	Total
100-40- City Council	\$ 15,701	\$ 3,961	\$ 2,838	\$ 553	\$ 988	\$ -	\$ 24,040
100-41- City Manager	\$ 7,568	\$ 7,138	\$ 5,418	\$ -	\$ 1,331	\$ -	\$ 21,455
100-43- Legal Services	\$ -	\$ 5,388	\$ 1,627	\$ -	\$ 1,494	\$ -	\$ 8,509
100-44- City Clerk	\$ 7,474	\$ 20,954	\$ 27,496	\$ 10,149	\$ 3,901	\$ -	\$ 69,974
100-45- Personnel (HR)	\$ 3,329	\$ 6,632	\$ 6,091	\$ -	\$ 936	\$ -	\$ 16,988
100-46- Finance	\$ 15,763	\$ 6,632	\$ 7,045	\$ 10	\$ 8,421	\$ -	\$ 37,871
100-55- Parks & Rec Administration	\$ -	\$ 4,434	\$ 4,271	\$ 2,273	\$ 8	\$ -	\$ 10,986
450-0- Vehicle Replacement Fund	\$ -	\$ 1,157	\$ 866	\$ -	\$ 1,702	\$ -	\$ 3,724
460-0- Equipment Replacement Fund	\$ 6,785	\$ 10,650	\$ 8,156	\$ 10	\$ 5,984	\$ -	\$ 31,586
470-54- Facility Maintenance Fund	\$ 3,474	\$ 39,373	\$ 15,985	\$ 21	\$ 593	\$ -	\$ 59,446
100-00- Non-Departmental - Non-Division	\$ -	\$ -	\$ -	\$ -	\$ 8,393	\$ -	\$ 8,393
100-51- Public Safety - Police Admin/Insp/Support	\$ 29,499	\$ 35,469	\$ 28,775	\$ 7,908	\$ 12,004	\$ -	\$ 113,655
100-51- Public Safety - Police Patrol	\$ 72,109	\$ 14,891	\$ 11,129	\$ 42	\$ 14,776	\$ -	\$ 112,947
100-52- Community Development - Business & Regional Planning	\$ 32,777	\$ 5,349	\$ 7,197	\$ 744	\$ 1,355	\$ -	\$ 47,422
100-52- Community Development - Building-Inspection	\$ 4,622	\$ 3,663	\$ 18,747	\$ 9,091	\$ 750	\$ -	\$ 36,873
100-54- Public Works - Streets Facility	\$ 164	\$ 9,638	\$ 5,734	\$ -	\$ 1,375	\$ -	\$ 16,911
100-54- Public Works - Engineering-Operations	\$ -	\$ 3,422	\$ 1,615	\$ 356	\$ 151	\$ -	\$ 5,543
100-54- Public Works - Engineering-Inspections	\$ -	\$ 964	\$ 293	\$ -	\$ 38	\$ -	\$ 1,294
100-55- Parks & Rec - Library	\$ -	\$ 1,253	\$ 597	\$ 31	\$ 504	\$ -	\$ 2,385
100-55- Parks & Rec - Facility Rentals	\$ 41,594	\$ 4,819	\$ 23,977	\$ 15,816	\$ 805	\$ -	\$ 87,012
100-55- Parks & Rec - Lupine Day Camp	\$ 3,605	\$ 4,000	\$ 25,335	\$ 18,152	\$ 475	\$ -	\$ 51,567
100-55- Parks & Rec - Ohlone Day Camp	\$ 328	\$ 2,169	\$ 4,330	\$ 136	\$ 292	\$ -	\$ 7,254
100-55- Parks & Rec - Ohlone Child Care	\$ 11,767	\$ 6,554	\$ 13,574	\$ 6,703	\$ 810	\$ -	\$ 39,409
100-55- Parks & Rec - Hanna Child Care	\$ 21,600	\$ 5,205	\$ 16,219	\$ 9,144	\$ 1,070	\$ -	\$ 53,238
100-55- Parks & Rec - Child Care - Lupine Sch	\$ 24,878	\$ 6,169	\$ 15,002	\$ 8,055	\$ 855	\$ -	\$ 54,958
100-55- Parks & Rec - Recreation Classes	\$ 1,278	\$ 4,193	\$ 25,206	\$ 17,785	\$ 670	\$ -	\$ 49,132
100-55- Parks & Rec - Senior Citizens	\$ 3,605	\$ 1,205	\$ 11,831	\$ 7,353	\$ 281	\$ -	\$ 24,275
100-55- Parks & Rec - Tiny Tots	\$ 8,161	\$ 5,060	\$ 20,549	\$ 13,239	\$ 673	\$ -	\$ 47,682
100-55- Parks & Rec - Swim Center	\$ 46,511	\$ 9,349	\$ 72,260	\$ 57,230	\$ 1,511	\$ -	\$ 186,862
100-55- Parks & Rec - Sports Program	\$ 12,095	\$ 3,663	\$ 32,508	\$ 24,761	\$ 500	\$ -	\$ 73,526
100-55- Parks & Rec - Teen Program	\$ 262	\$ 2,361	\$ 2,352	\$ 325	\$ 95	\$ -	\$ 5,396
100-55- Parks & Rec - Comm Ctr-Concession Stand	\$ -	\$ 1,205	\$ 854	\$ 10	\$ -	\$ -	\$ 2,070
100-55- Parks & Rec - Youth/Teen Resource Ctr	\$ 7,834	\$ 8,626	\$ 19,074	\$ 11,574	\$ 650	\$ -	\$ 47,758
100-99- Transfers - Transfers Out	\$ -	\$ -	\$ 59	\$ -	\$ -	\$ -	\$ 59
201-99- AB 3229 Cops Program - Transfers - Transfers Out	\$ -	\$ -	\$ 12	\$ -	\$ -	\$ -	\$ 12
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	\$ 10,554	\$ 9,735	\$ 11,456	\$ 42	\$ 5,377	\$ -	\$ 37,164
220-54- Citywide L&L Dist 83-3 - Public Works - Zone 1	\$ 492	\$ 2,602	\$ 4,763	\$ 31	\$ 190	\$ -	\$ 8,078
220-54- Citywide L&L Dist 83-4 - Public Works - Zone 2	\$ 492	\$ 2,265	\$ 4,564	\$ 31	\$ 137	\$ -	\$ 7,489
220-54- Citywide L&L Dist 83-5 - Public Works - Zone 3 & 4	\$ 557	\$ 2,169	\$ 4,529	\$ 31	\$ 190	\$ -	\$ 7,475
220-54- Citywide L&L Dist 83-6 - Public Works - Zone 5A	\$ 197	\$ 1,590	\$ 4,365	\$ 31	\$ 188	\$ -	\$ 6,372
220-54- Citywide L&L Dist 83-7 - Public Works - Zone 5B	\$ 197	\$ 2,458	\$ 4,564	\$ 31	\$ 49	\$ -	\$ 7,298
220-54- Citywide L&L Dist 83-8 - Public Works - Zone 5C	\$ 197	\$ 2,361	\$ 4,552	\$ 31	\$ 45	\$ -	\$ 7,187
220-54- Citywide L&L Dist 83-9 - Public Works - Zone 6	\$ 557	\$ 2,169	\$ 4,575	\$ 31	\$ 141	\$ -	\$ 7,474
220-54- Citywide L&L Dist 83-10 - Public Works - Zone 7	\$ 459	\$ 2,651	\$ 4,693	\$ 31	\$ 151	\$ -	\$ 7,984

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	\$ 459	\$ 3,663	\$ 4,938	\$ 31	\$ 398	\$ -	\$ 9,489
220-54- Citywide L&L Dist 83-12 - Public Works - Zone 9	\$ 524	\$ 3,181	\$ 4,739	\$ 31	\$ 214	\$ -	\$ 8,689
220-54- Citywide L&L Dist 83-13 - Public Works - Arterial Roadways	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ 800
221-54- Victoria By The Bay L&L - Public Works - 2002-1 VBTB Neighborhood	\$ 2,491	\$ 6,699	\$ 6,483	\$ 31	\$ 1,668	\$ -	\$ 17,372
222-54- Hercules Village L&L Dist - Public Works - Zone 10-City Wide	\$ -	\$ 675	\$ 187	\$ -	\$ -	\$ -	\$ 862
222-54- Hercules Village L&L Dist - Public Works - Arterial Roadways	\$ 885	\$ 2,747	\$ 5,196	\$ 31	\$ 612	\$ -	\$ 9,471
223-54- Baywood Assess 04-1 L&L - Public Works - Zone 10-City Wide	\$ -	\$ 578	\$ 164	\$ -	\$ -	\$ -	\$ 742
223-54- Baywood Assess 04-1 L&L - Public Works - 2004-1 Baywood	\$ 1,475	\$ 1,590	\$ 4,821	\$ 31	\$ 498	\$ -	\$ 8,416
224-54- Bayside Assess Dist L&L - Public Works - Zone 10-City Wide	\$ -	\$ 2,602	\$ 784	\$ -	\$ 5	\$ -	\$ 3,391
224-54- Bayside Assess Dist L&L - Public Works - Bayside L&L Dist	\$ 721	\$ 723	\$ 4,611	\$ 31	\$ 275	\$ -	\$ 6,361
231-54- Stormwater Assessment - Public Works - Stormwater	\$ 3,835	\$ 2,940	\$ 8,308	\$ 21	\$ 1,322	\$ -	\$ 16,426
241-00- Dif-Gen Public Facilities - Non-Departmental - Non-Division	\$ -	\$ -	\$ 1,100	\$ 10	\$ -	\$ -	\$ 1,110
241-41- Dif-Gen Public Facilities - City Manager - City Manager	\$ 229	\$ -	\$ 2,773	\$ -	\$ 94	\$ -	\$ 3,097
241-59- Dif-Gen Public Facilities - Capital Projects - Capital Projects-Other	\$ -	\$ -	\$ -	\$ -	\$ 599	\$ -	\$ 599
242-59- Community Development FND - Capital Projects - P&R Facilities Equipment	\$ -	\$ 48	\$ 59	\$ -	\$ 299	\$ -	\$ 406
243-41- Development Fee Fund - City Manager - City Manager	\$ 229	\$ 96	\$ 2,820	\$ -	\$ 98	\$ -	\$ 3,244
246-30- Dif-Fire Facilities - Other - Administration	\$ -	\$ 96	\$ 59	\$ -	\$ -	\$ -	\$ 155
246-52- Dif-Fire Facilities - Community Development - Building-Inspection	\$ -	\$ -	\$ 47	\$ -	\$ 226	\$ -	\$ 273
247-30- Dif-Park & Rec - Other - Administration	\$ -	\$ 337	\$ 211	\$ -	\$ 801	\$ -	\$ 1,349
261-00- Dif-Traffic Facilities - Non-Departmental - Non-Division	\$ -	\$ -	\$ 234	\$ 10	\$ -	\$ -	\$ 245
261-30- Dif-Traffic Facilities - Other - Administration	\$ -	\$ -	\$ 23	\$ -	\$ -	\$ -	\$ 23
262-54- State Gas Tax Fund - Public Works - Streets Facility	\$ 3,999	\$ 6,843	\$ 10,637	\$ -	\$ 4,379	\$ -	\$ 25,859
262-59- State Gas Tax Fund - Capital Projects - Traffic Facilities	\$ -	\$ 1,205	\$ 398	\$ -	\$ -	\$ -	\$ 1,603
262-99- State Gas Tax Fund - Transfers - Transfers Out	\$ -	\$ 434	\$ 187	\$ -	\$ -	\$ -	\$ 621
263-54- Measure "C" Street Fund - Public Works - Streets Facility	\$ 3,671	\$ 1,205	\$ 7,723	\$ -	\$ 3,117	\$ -	\$ 15,716
263-99- Measure "C" Street Fund - Transfers - Transfers Out	\$ -	\$ 145	\$ 82	\$ -	\$ -	\$ -	\$ 226
264-52- STMP Traffic Impact Fund - Community Development - Building-Inspection	\$ -	\$ 193	\$ 187	\$ -	\$ 638	\$ -	\$ 1,018
291-55- AB 939 - JPA Fund - Parks & Rec - Administration	\$ -	\$ 48	\$ 23	\$ -	\$ 719	\$ -	\$ 790
295-99- Grant Fund - Transfers - Transfers Out	\$ -	\$ 289	\$ 187	\$ -	\$ -	\$ -	\$ 476
310-59- City Capital Proj-Multi - Capital Projects - Traffic Facilities	\$ -	\$ -	\$ 23	\$ -	\$ -	\$ -	\$ 23
340-59- Grant Fund / Stip / Rip - Capital Projects - Traffic Facilities	\$ -	\$ 964	\$ 398	\$ 10	\$ -	\$ -	\$ 1,372
341-59- Grant Fund / Stip / TE - Capital Projects - Traffic Facilities	\$ -	\$ 96	\$ 94	\$ 10	\$ -	\$ -	\$ 200
342-59- Grant Fund / TIGR II - Capital Projects - Traffic Facilities	\$ -	\$ 96	\$ 47	\$ 10	\$ -	\$ -	\$ 154
343-59- ABAG / EBRP - Capital Projects - Traffic Facilities	\$ -	\$ -	\$ 23	\$ -	\$ -	\$ -	\$ 23
344-59- Measure AA/EBRP - Capital Projects - Traffic Facilities	\$ -	\$ 289	\$ 187	\$ 42	\$ -	\$ -	\$ 518
345-59- Measure WW/EBRP - Capital Projects - Traffic Facilities	\$ -	\$ 434	\$ 234	\$ -	\$ 1,038	\$ -	\$ 1,706
346-59- CCTA Meas J Exp Plan - Capital Projects - Traffic Facilities	\$ -	\$ 2,602	\$ 831	\$ 10	\$ 798	\$ -	\$ 4,242
347-59- CCTA TLC Grant - Capital Projects - Traffic Facilities	\$ -	\$ 675	\$ 234	\$ -	\$ -	\$ -	\$ 909
348-59- CCTA PBTF - Capital Projects - Traffic Facilities	\$ -	\$ 434	\$ 176	\$ -	\$ -	\$ -	\$ 609
349-59- SAFETEA LU - Capital Projects - Traffic Facilities	\$ -	\$ 434	\$ 176	\$ -	\$ -	\$ -	\$ 609
350-59- STMP-SUB Reg Trans Proj - Capital Projects - Traffic Facilities	\$ -	\$ 578	\$ 234	\$ -	\$ -	\$ -	\$ 812
351-59- Grant Fund / OBAG - New - Non-Departmental - Non-Division	\$ -	\$ -	\$ 47	\$ -	\$ 5,917	\$ -	\$ 5,964
352-59- Grant Fund / TCRP - New - Non-Departmental - Non-Division	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ 35
381-30- Assmt. Dist 01-1 Debt SVC - Other - Debt Service	\$ -	\$ 434	\$ 129	\$ -	\$ -	\$ -	\$ 562

ALLOCATION SUMMARY

100-46- Finance

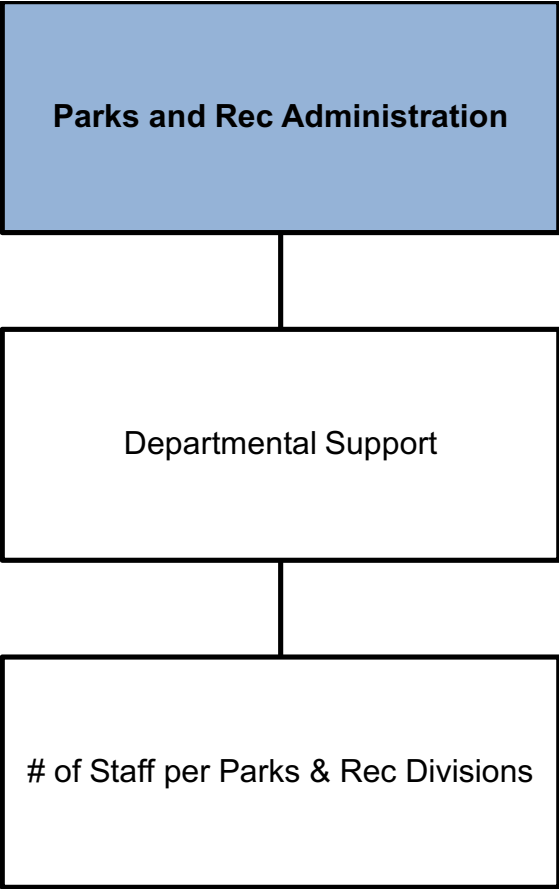
	Payroll	AP	Accounting	AR & Cash Receipts	Budget Prep	RDA	Total
382-30- Assmt. Dist 05-01 Debt SVC - Other - Debt Service	\$ -	\$ 48	\$ 47	\$ -	\$ 1,684	\$ -	\$ 1,779
383-30- Suntrust Lease - Other - Debt Service	\$ -	\$ -	\$ 70	\$ -	\$ 819	\$ -	\$ 889
420-30- Sewer Enterprise Fund - Other - Debt Service	\$ -	\$ 48	\$ 59	\$ -	\$ 2,934	\$ -	\$ 3,041
420-49- Sewer Enterprise Fund - Asset Capitalization - Asset Capitalization	\$ -	\$ -	\$ 94	\$ -	\$ -	\$ -	\$ 94
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	\$ 15,340	\$ 15,951	\$ 13,609	\$ 10	\$ 12,453	\$ -	\$ 57,364
420-59- Sewer Enterprise Fund - Capital Projects - Capital Projects-Other	\$ -	\$ 1,060	\$ 948	\$ -	\$ 66,274	\$ -	\$ 68,282
420-99- Sewer Enterprise Fund - Transfers - Transfers Out	\$ -	\$ -	\$ 12	\$ -	\$ -	\$ -	\$ 12
511-00- GASB 45 OPEB Liability - Non-Departmental -	\$ -	\$ -	\$ 1,041	\$ 10	\$ -	\$ -	\$ 1,052
511-30- GASB 45 OPEB Liability - Other - Administration	\$ 6,555	\$ 96	\$ 316	\$ -	\$ 543	\$ -	\$ 7,511
511-40- GASB 45 OPEB Liability - City Council - City Council	\$ 3,278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,278
511-41- GASB 45 OPEB Liability - City Manager - Business Development	\$ 3,376	\$ -	\$ -	\$ -	\$ 16	\$ -	\$ 3,392
511-44- GASB 45 OPEB Liability - City Clerk - Management Services	\$ 6,555	\$ 96	\$ 82	\$ -	\$ 20	\$ -	\$ 6,754
511-45- GASB 45 OPEB Liability - Personal - Recruitment	\$ -	\$ -	\$ 23	\$ -	\$ -	\$ -	\$ 23
511-51- GASB 45 OPEB Liability - Public Safety - Police Admin/Insp/Support	\$ 16,389	\$ 96	\$ 176	\$ -	\$ 31	\$ -	\$ 16,691
511-51- GASB 45 OPEB Liability - Public Safety - Police Patrol	\$ 16,389	\$ 530	\$ 293	\$ -	\$ 127	\$ -	\$ 17,338
511-52- GASB 45 OPEB Liability - Community Development - Business & Regional Planning	\$ 3,278	\$ -	\$ -	\$ -	\$ 18	\$ -	\$ 3,296
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	\$ 3,278	\$ -	\$ 152	\$ -	\$ 6	\$ -	\$ 3,436
511-55- GASB 45 OPEB Liability - Parks & Rec - Child Care - Lupine Sch	\$ 3,278	\$ -	\$ 152	\$ -	\$ -	\$ -	\$ 3,430
511-60- GASB 45 OPEB Liability - Affordable Housing Program - Affordable Housing Program	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ -	\$ 12
940-00- Gen-Fixed Assets Acct GRP - Non-Departmental - Non-Division	\$ -	\$ -	\$ -	\$ -	\$ 10,776	\$ -	\$ 10,776
960-00- RDA-Fixed Assets Acct GRP - Non-Departmental - Non-Division	\$ -	\$ -	\$ -	\$ -	\$ 1,300	\$ -	\$ 1,300
601-30- RDA-Operating Fund - Other - Administration	\$ -	\$ 1,831	\$ 597	\$ 10	\$ 192	\$ 56,631	\$ 59,261
601-41- RDA-Operating Fund - City Manager - Business Development	\$ -	\$ 626	\$ 164	\$ -	\$ 32	\$ 15,546	\$ 16,368
614-30- Owner Participation Agmts - Other - Debt Service	\$ -	\$ 96	\$ 82	\$ -	\$ 8,025	\$ -	\$ 8,203
615-00- RDA Tax Alloc Series 2005 - Non-Departmental - Non-Division	\$ -	\$ 193	\$ 1,357	\$ -	\$ -	\$ 128,809	\$ 130,359
615-30- RDA Tax Alloc Series 2005 - Other - Debt Service	\$ -	\$ 48	\$ 47	\$ -	\$ 15,763	\$ 4,442	\$ 20,300
615-99- RDA Tax Alloc Series 2005 - Transfers - Transfers Out	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ 3,331	\$ 3,366
617-30- RDA Tax Alloc 2007 A - Other - Debt Service	\$ -	\$ -	\$ 47	\$ -	\$ 4,019	\$ 4,442	\$ 8,508
618-30- RDA Tax Alloc 2007 B - Other - Debt Service	\$ -	\$ -	\$ 47	\$ -	\$ 2,961	\$ 4,442	\$ 7,450
619-30- 2007 RDA TAB Series A - Other - Debt Service	\$ -	\$ 145	\$ 94	\$ -	\$ 10,606	\$ 8,883	\$ 19,727
619-99- 2007 RDA TAB Series A - Transfers - Transfers Out	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ 3,331	\$ 3,366
620-99- Retirement Obligation Fund - Transfers - Transfers Out	\$ -	\$ -	\$ 246	\$ -	\$ -	\$ 23,319	\$ 23,565
630-59- RDA - Capital Project Fund - Capital Projects - Capital Projects-Other	\$ -	\$ -	\$ 129	\$ -	\$ -	\$ 12,215	\$ 12,343
630-99- RDA - Capital Project Fund - Transfers - Transfers Out	\$ -	\$ -	\$ 59	\$ -	\$ -	\$ 5,552	\$ 5,611
631-59- RDA Capital Projects Mult - Capital Projects - Traffic Facilities	\$ -	\$ -	\$ 281	\$ -	\$ -	\$ 26,650	\$ 26,931
640-60- Housing Set-Aside Operate - Affordable Housing Program - Affordable Housing Program	\$ -	\$ -	\$ 105	\$ -	\$ -	\$ 9,994	\$ 10,099
640-99- Housing Set-Aside Operate - Transfers - Transfers Out	\$ -	\$ 96	\$ 23	\$ -	\$ -	\$ 2,221	\$ 2,341
672-30- 2003B Debt Service PFA - Other - Debt Service	\$ -	\$ 48	\$ 47	\$ -	\$ 2,263	\$ -	\$ 2,358
673-30- 2009 Debt Service PFA - Other - Debt Service	\$ -	\$ 96	\$ 82	\$ -	\$ 3,657	\$ -	\$ 3,835
Total	\$ 492,717	\$ 338,023	\$ 575,480	\$ 222,111	\$ 248,905	\$ 309,807	\$ 2,187,043

(7) 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:



(7.1) 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

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 17,733		\$ 17,733
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
100-40- City Council	\$ 3	\$ 5	\$ 8
100-41- City Manager	\$ 9	\$ 2	\$ 11
100-44- City Clerk	\$ 59,517	\$ 8,493	\$ 68,010
100-46- Finance	\$ 10,522	\$ 464	\$ 10,986
450-0- Vehicle Replacement Fund		\$ 329	\$ 329
460-0- Equipment Replacement Fund		\$ 543	\$ 543
470-54- Facility Maintenance Fund		\$ 129	\$ 129
Total Incoming Costs	<u>\$ 70,050</u>	<u>\$ 9,965</u>	<u>\$ 80,015</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 87,783</u>	<u>\$ 9,965</u>	<u>\$ 97,748</u>

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 EXPENDITURES	\$ 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	\$ 70,050	\$ -	\$ 70,050
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 87,783		\$ 87,783
Second Allocation			
Incoming - All Others	\$ 9,965	\$ -	\$ 9,965
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 9,965		\$ 9,965
TOTAL ALLOCATED	\$ 97,748		\$ 97,748

100-55- Parks & Rec Administration

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Support							
100-55- Parks & Rec - Facility Rentals	12.69	21.883%	\$ 19,210		\$ 19,210	\$ 2,181	\$ 21,390
100-55- Parks & Rec - Lupine Day Camp	1.10	1.897%	\$ 1,665		\$ 1,665	\$ 189	\$ 1,854
100-55- Parks & Rec - Ohlone Day Camp	0.10	0.172%	\$ 151		\$ 151	\$ 17	\$ 169
100-55- Parks & Rec - Ohline Child Care	3.59	6.191%	\$ 5,434		\$ 5,434	\$ 617	\$ 6,051
100-55- Parks & Rec - Hanna Child Care	6.59	11.364%	\$ 9,976		\$ 9,976	\$ 1,132	\$ 11,108
100-55- Parks & Rec - Child Care - Lupine Sch	7.59	13.088%	\$ 11,489		\$ 11,489	\$ 1,304	\$ 12,794
100-55- Parks & Rec - Recreation Classes	0.39	0.673%	\$ 590		\$ 590	\$ 67	\$ 657
100-55- Parks & Rec - Senior Citizens	1.10	1.897%	\$ 1,665		\$ 1,665	\$ 189	\$ 1,854
100-55- Parks & Rec - Tiny Tots	2.49	4.294%	\$ 3,769		\$ 3,769	\$ 428	\$ 4,197
100-55- Parks & Rec - Swim Center	14.19	24.470%	\$ 21,480		\$ 21,480	\$ 2,438	\$ 23,919
100-55- Parks & Rec - Sports Program	3.69	6.363%	\$ 5,586		\$ 5,586	\$ 634	\$ 6,220
100-55- Parks & Rec - Teen Program	0.08	0.138%	\$ 121		\$ 121	\$ 14	\$ 135
100-55- Parks & Rec - Youth/Teen Resource Ctr	2.39	4.121%	\$ 3,618		\$ 3,618	\$ 411	\$ 4,029
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	1.00	1.724%	\$ 1,514		\$ 1,514	\$ 172	\$ 1,686
511-55- GASB 45 OPEB Liability - Parks & Rec - Child Care - Lupine Sch	1.00	1.724%	\$ 1,514		\$ 1,514	\$ 172	\$ 1,686
Total	57.99	100.000%	\$ 87,783	\$ -	\$ 87,783	\$ 9,965	\$ 97,748

Allocation Basis:

of Staff per Parks & Rec Divisions

Source of Allocation:

FY18 Payroll Master File

ALLOCATION SUMMARY

100-55- Parks & Rec Administration

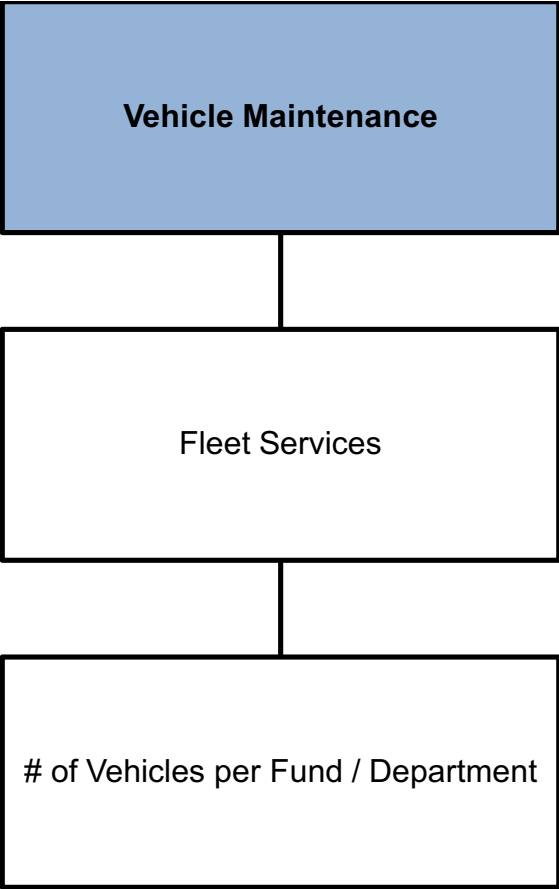
	Departmental Support	Total
100-55- Parks & Rec - Facility Rentals	\$ 21,390	\$ 21,390
100-55- Parks & Rec - Lupine Day Camp	\$ 1,854	\$ 1,854
100-55- Parks & Rec - Ohlone Day Camp	\$ 169	\$ 169
100-55- Parks & Rec - Ohlone Child Care	\$ 6,051	\$ 6,051
100-55- Parks & Rec - Hanna Child Care	\$ 11,108	\$ 11,108
100-55- Parks & Rec - Child Care - Lupine Sch	\$ 12,794	\$ 12,794
100-55- Parks & Rec - Recreation Classes	\$ 657	\$ 657
100-55- Parks & Rec - Senior Citizens	\$ 1,854	\$ 1,854
100-55- Parks & Rec - Tiny Tots	\$ 4,197	\$ 4,197
100-55- Parks & Rec - Swim Center	\$ 23,919	\$ 23,919
100-55- Parks & Rec - Sports Program	\$ 6,220	\$ 6,220
100-55- Parks & Rec - Teen Program	\$ 135	\$ 135
100-55- Parks & Rec - Youth/Teen Resource Ctr	\$ 4,029	\$ 4,029
511-55- GASB 45 OPEB Liability - Parks & Rec - Hanna Child Care	\$ 1,686	\$ 1,686
511-55- GASB 45 OPEB Liability - Parks & Rec - Child Care - Lupine Sch	\$ 1,686	\$ 1,686
Total	\$ 97,748	\$ 97,748

(8) Vehicle Replacement Fund

Any direct costs associated with Vehicle Maintenance and Replacement have already been allocated and only indirect costs are allocated through the Plan. These costs are allocated to Receiving Departments, as follows:

- **Fleet Services** – represents direct administrative and indirect costs associated with Fleet Services. These costs have been allocated Citywide based on current number of vehicles per fund / department.

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



(8.1) Vehicle Replacement Detail Reports

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

COSTS TO BE ALLOCATED

450-0- Vehicle Replacement Fund

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ -		\$ -
Total Deductions	\$ -		\$ -
Incoming Costs			
100-40- City Council	\$ 548	\$ 1,034	\$ 1,582
100-41- City Manager	\$ 1,802	\$ 520	\$ 2,322
100-46- Finance	\$ 3,568	\$ 156	\$ 3,724
Total Incoming Costs	\$ 5,918	\$ 1,709	\$ 7,628
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 5,918	\$ 1,709	\$ 7,628

DEPARTMENTAL EXPENSE DETAIL

450-0- Vehicle Replacement Fund

Expense Type	\$	General Admin	Vehicle Replacement
Personnel			
Salaries & Wages	\$ -	\$ -	\$ -
Subtotal Personnel Cost	\$ -	\$ -	\$ -
Operating Services & Supplies			
Interfund/Alloc/Transfers	\$ -	\$ -	\$ -
Office Expenses	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -
Subtotal Operating Cost	\$ -	\$ -	\$ -
DEPARTMENTAL EXPENDITURES	\$ -	\$ -	\$ -
Disallowed Costs			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ -	\$ -	\$ -
First Allocation			
Incoming - All Others	\$ 5,918	\$ -	\$ 5,918
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 5,918		\$ 5,918
Second Allocation			
Incoming - All Others	\$ 1,709	\$ -	\$ 1,709
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 1,709		\$ 1,709
TOTAL ALLOCATED	\$ 7,628		\$ 7,628

450-0- Vehicle Replacement Fund

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>
Vehicle Replacement							
100-55- Parks & Rec Administration	3.00	5.556%	\$ 329		\$ 329		\$ 329
100-51- Public Safety - Police Patrol	29.00	53.704%	\$ 3,178		\$ 3,178	\$ 972	\$ 4,150
100-52- Community Development - Building-Inspection	1.00	1.852%	\$ 110		\$ 110	\$ 34	\$ 143
100-54- Public Works - Engineering-Operations	21.00	38.889%	\$ 2,302		\$ 2,302	\$ 704	\$ 3,005
Total	54.00	100.000%	\$ 5,918	\$ -	\$ 5,918	\$ 1,709	\$ 7,628

Allocation Basis:

of Vehicles per Dept

Source of Allocation:

2016-17 Vehicle Equipment List

ALLOCATION SUMMARY

450-0- Vehicle Replacement Fund

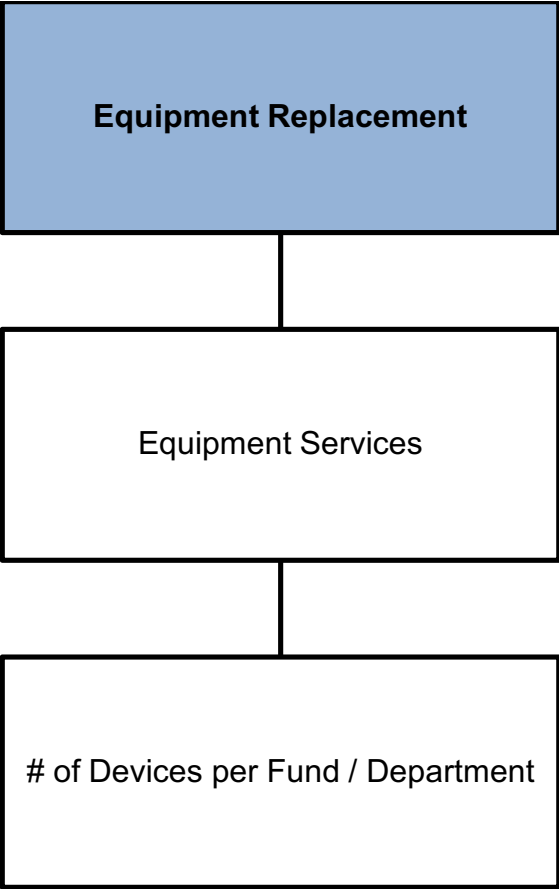
	<u>Vehicle Replacement</u>	<u>Total</u>
100-55- Parks & Rec Administration	\$ 329	\$ 329
100-51- Public Safety - Police Patrol	\$ 4,150	\$ 4,150
100-52- Community Development - Building-Inspection	\$ 143	\$ 143
100-54- Public Works - Engineering-Operations	\$ 3,005	\$ 3,005
Total	\$ 7,628	\$ 7,628

(9) Equipment Replacement Fund

Any direct costs associated with Equipment Replacement have already been allocated and only indirect costs are allocated through the Plan. These costs are allocated to Receiving Departments, as follows:

- **Equipment Services** – represents direct administrative and indirect costs associated with Equipment Services. These costs have been allocated Citywide based on current number of devices per fund / department.

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



(9.1) Equipment Replacement Detail Reports

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

COSTS TO BE ALLOCATED

460-0- Equipment Replacement Fund

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ -		\$ -
Total Deductions	\$ -		\$ -
Incoming Costs			
100-40- City Council	\$ 3,770	\$ 7,282	\$ 11,052
100-41- City Manager	\$ 12,392	\$ 3,680	\$ 16,072
100-44- City Clerk	\$ 4,226	\$ 687	\$ 4,913
100-45- Personnel (HR)	\$ 3,088	\$ 468	\$ 3,556
100-46- Finance	\$ 30,249	\$ 1,338	\$ 31,586
470-54- Facility Maintenance Fund		\$ 514	\$ 514
Total Incoming Costs	\$ 53,724	\$ 13,969	\$ 67,693
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 53,724	\$ 13,969	\$ 67,693

DEPARTMENTAL EXPENSE DETAIL

460-0- Equipment Replacement Fund

Expense Type	\$	General Admin	IT Equipment Replacement
Personnel			
Salaries & Wages	\$ -	\$ -	\$ -
Subtotal Personnel Cost	\$ -	\$ -	\$ -
Operating Services & Supplies			
Interfund/Alloc/Transfers	\$ -	\$ -	\$ -
Office Expenses	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -
Subtotal Operating Cost	\$ -	\$ -	\$ -
DEPARTMENTAL EXPENDITURES	\$ -	\$ -	\$ -
Disallowed Costs			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ -	\$ -	\$ -
First Allocation			
Incoming - All Others	\$ 53,724	\$ -	\$ 53,724
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 53,724	\$ -	\$ 53,724
Second Allocation			
Incoming - All Others	\$ 13,969	\$ -	\$ 13,969
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 13,969	\$ -	\$ 13,969
TOTAL ALLOCATED	\$ 67,693	\$ -	\$ 67,693

460-0- Equipment Replacement Fund

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
IT Equipment Replacement							
100-40- City Council	20.00	20.202%	\$ 10,853		\$ 10,853		\$ 10,853
100-41- City Manager	4.00	4.040%	\$ 2,171		\$ 2,171		\$ 2,171
100-44- City Clerk	7.00	7.071%	\$ 3,799		\$ 3,799		\$ 3,799
100-45- Personnel (HR)	1.00	1.010%	\$ 543		\$ 543		\$ 543
100-46- Finance	7.50	7.576%	\$ 4,070		\$ 4,070		\$ 4,070
100-55- Parks & Rec Administration	1.00	1.010%	\$ 543		\$ 543		\$ 543
470-54- Facility Maintenance Fund	1.00	1.010%	\$ 543		\$ 543	\$ 239	\$ 781
100-51- Public Safety - Police Admin/Insp/Support	19.00	19.192%	\$ 10,311		\$ 10,311	\$ 4,537	\$ 14,848
100-51- Public Safety - Police Patrol	11.00	11.111%	\$ 5,969		\$ 5,969	\$ 2,627	\$ 8,596
100-52- Community Development - Business & Regional Planning	3.00	3.030%	\$ 1,628		\$ 1,628	\$ 716	\$ 2,344
100-52- Community Development - Building-Inspection	1.50	1.515%	\$ 814		\$ 814	\$ 358	\$ 1,172
100-54- Public Works - Engineering-Operations	1.00	1.010%	\$ 543		\$ 543	\$ 239	\$ 781
100-54- Public Works - Engineering-Inspections	1.00	1.010%	\$ 543		\$ 543	\$ 239	\$ 781
100-55- Parks & Rec - Facility Rentals	1.00	1.010%	\$ 543		\$ 543	\$ 239	\$ 781
100-55- Parks & Rec - Lupine Day Camp	0.25	0.253%	\$ 136		\$ 136	\$ 60	\$ 195
100-55- Parks & Rec - Ohlone Day Camp	0.25	0.253%	\$ 136		\$ 136	\$ 60	\$ 195
100-55- Parks & Rec - Ohlone Child Care	1.75	1.768%	\$ 950		\$ 950	\$ 418	\$ 1,368
100-55- Parks & Rec - Hanna Child Care	3.00	3.030%	\$ 1,628		\$ 1,628	\$ 716	\$ 2,344
100-55- Parks & Rec - Child Care - Lupine Sch	1.75	1.768%	\$ 950		\$ 950	\$ 418	\$ 1,368
100-55- Parks & Rec - Recreation Classes	1.25	1.263%	\$ 678		\$ 678	\$ 298	\$ 977
100-55- Parks & Rec - Senior Citizens	1.00	1.010%	\$ 543		\$ 543	\$ 239	\$ 781
100-55- Parks & Rec - Tiny Tots	1.50	1.515%	\$ 814		\$ 814	\$ 358	\$ 1,172
100-55- Parks & Rec - Swim Center	1.50	1.515%	\$ 814		\$ 814	\$ 358	\$ 1,172
100-55- Parks & Rec - Sports Program	1.50	1.515%	\$ 814		\$ 814	\$ 358	\$ 1,172
100-55- Parks & Rec - Teen Program	1.25	1.263%	\$ 678		\$ 678	\$ 298	\$ 977
100-55- Parks & Rec - Youth/Teen Resource Ctr	1.00	1.010%	\$ 543		\$ 543	\$ 239	\$ 781
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	1.00	1.010%	\$ 543		\$ 543	\$ 239	\$ 781
262-54- State Gas Tax Fund - Public Works - Streets Facility	1.00	1.010%	\$ 543		\$ 543	\$ 239	\$ 781
263-54- Measure "C" Street Fund - Public Works - Streets Facility	1.00	1.010%	\$ 543		\$ 543	\$ 239	\$ 781
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	1.00	1.010%	\$ 543		\$ 543	\$ 239	\$ 781
Total	99.00	100.000%	\$ 53,724	\$-	\$ 53,724	\$ 13,969	\$ 67,693

Allocation Basis:

of Devices per Dept

Source of Allocation:

Equipment Replacement-IT Allocation FY2017

ALLOCATION SUMMARY

460-0- Equipment Replacement Fund

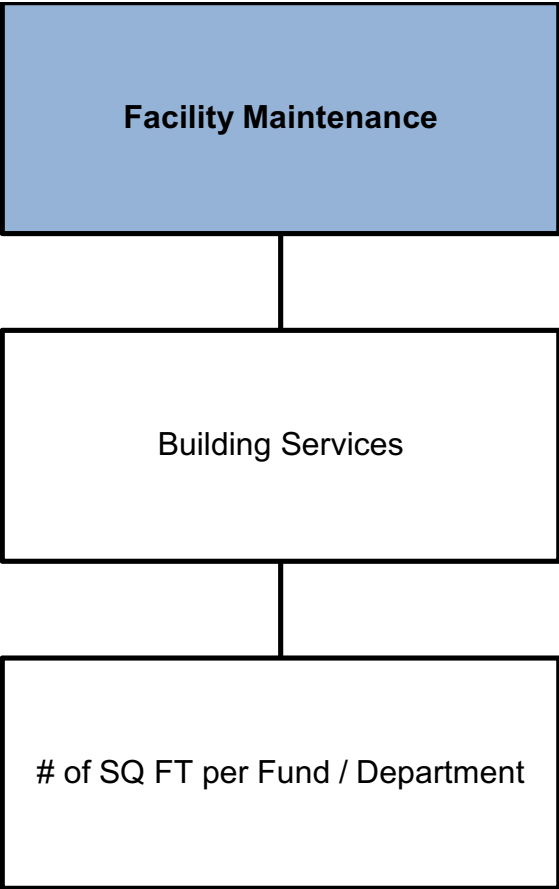
	<u>IT Equipment Replacement</u>	<u>Total</u>
100-40- City Council	\$ 10,853	\$ 10,853
100-41- City Manager	\$ 2,171	\$ 2,171
100-44- City Clerk	\$ 3,799	\$ 3,799
100-45- Personnel (HR)	\$ 543	\$ 543
100-46- Finance	\$ 4,070	\$ 4,070
100-55- Parks & Rec Administration	\$ 543	\$ 543
470-54- Facility Maintenance Fund	\$ 781	\$ 781
100-51- Public Safety - Police Admin/Insp/Support	\$ 14,848	\$ 14,848
100-51- Public Safety - Police Patrol	\$ 8,596	\$ 8,596
100-52- Community Development - Business & Regional Planning	\$ 2,344	\$ 2,344
100-52- Community Development - Building-Inspection	\$ 1,172	\$ 1,172
100-54- Public Works - Engineering-Operations	\$ 781	\$ 781
100-54- Public Works - Engineering-Inspections	\$ 781	\$ 781
100-55- Parks & Rec - Facility Rentals	\$ 781	\$ 781
100-55- Parks & Rec - Lupine Day Camp	\$ 195	\$ 195
100-55- Parks & Rec - Ohlone Day Camp	\$ 195	\$ 195
100-55- Parks & Rec - Ohlone Child Care	\$ 1,368	\$ 1,368
100-55- Parks & Rec - Hanna Child Care	\$ 2,344	\$ 2,344
100-55- Parks & Rec - Child Care - Lupine Sch	\$ 1,368	\$ 1,368
100-55- Parks & Rec - Recreation Classes	\$ 977	\$ 977
100-55- Parks & Rec - Senior Citizens	\$ 781	\$ 781
100-55- Parks & Rec - Tiny Tots	\$ 1,172	\$ 1,172
100-55- Parks & Rec - Swim Center	\$ 1,172	\$ 1,172
100-55- Parks & Rec - Sports Program	\$ 1,172	\$ 1,172
100-55- Parks & Rec - Teen Program	\$ 977	\$ 977
100-55- Parks & Rec - Youth/Teen Resource Ctr	\$ 781	\$ 781
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	\$ 781	\$ 781
262-54- State Gas Tax Fund - Public Works - Streets Facility	\$ 781	\$ 781
263-54- Measure "C" Street Fund - Public Works - Streets Facility	\$ 781	\$ 781
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	\$ 781	\$ 781
Total	\$ 67,693	\$ 67,693

(10) Facility Maintenance Fund

Any direct costs associated with Facility Maintenance have already been allocated and only indirect costs are allocated through the Plan. These costs are allocated to Receiving Departments, as follows:

- **Building Services** – represents direct administrative and indirect costs associated with Building Services. These costs have been allocated Citywide based on current number of square footage per fund / department.

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



(10.1) Facility Maintenance 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

470-54- Facility Maintenance Fund

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ -		\$ -
Total Deductions	\$ -		\$ -
Incoming Costs			
100-40- City Council	\$ 1,218	\$ 2,395	\$ 3,613
100-41- City Manager	\$ 4,005	\$ 1,215	\$ 5,220
100-45- Personnel (HR)	\$ 1,984	\$ 301	\$ 2,285
100-46- Finance	\$ 56,867	\$ 2,579	\$ 59,446
460-0- Equipment Replacement Fund	\$ 543	\$ 239	\$ 781
470-54- Facility Maintenance Fund		\$ 34	\$ 34
Total Incoming Costs	\$ 64,617	\$ 6,762	\$ 71,379
Expense Line Item	\$ -		
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 64,617	\$ 6,762	\$ 71,379

DEPARTMENTAL EXPENSE DETAIL

470-54- Facility Maintenance Fund

Expense Type	\$	General Admin	Facility Maintenance
Personnel			
Salaries & Wages	\$ -	\$ -	\$ -
Subtotal Personnel Cost	\$ -	\$ -	\$ -
Operating Services & Supplies			
Interfund/Alloc/Transfers	\$ -	\$ -	\$ -
Office Expenses	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -
Services	\$ -	\$ -	\$ -
Subtotal Operating Cost	\$ -	\$ -	\$ -
DEPARTMENTAL EXPENDITURES	\$ -	\$ -	\$ -
Disallowed Costs			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ -	\$ -	\$ -
First Allocation			
Incoming - All Others	\$ 64,617	\$ -	\$ 64,617
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 64,617	\$ -	\$ 64,617
Second Allocation			
Incoming - All Others	\$ 6,762	\$ -	\$ 6,762
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 6,762	\$ -	\$ 6,762
TOTAL ALLOCATED	\$ 71,379	\$ -	\$ 71,379

470-54- Facility Maintenance Fund

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Facility Maintenance							
100-40- City Council	791.00	0.755%	\$ 488		\$ 488		\$ 488
100-41- City Manager	834.00	0.796%	\$ 514		\$ 514		\$ 514
100-44- City Clerk	651.00	0.621%	\$ 401		\$ 401		\$ 401
100-45- Personnel (HR)	562.00	0.536%	\$ 346		\$ 346		\$ 346
100-46- Finance	1,193.00	1.138%	\$ 736		\$ 736		\$ 736
100-55- Parks & Rec Administration	210.00	0.200%	\$ 129		\$ 129		\$ 129
460-0- Equipment Replacement Fund	834.50	0.796%	\$ 514		\$ 514		\$ 514
470-54- Facility Maintenance Fund	55.00	0.052%	\$ 34		\$ 34		\$ 34
100-51- Public Safety - Police Admin/Insp/Support	4,782.00	4.563%	\$ 2,948		\$ 2,948	\$ 324	\$ 3,273
100-51- Public Safety - Police Patrol	3,183.00	3.037%	\$ 1,962		\$ 1,962	\$ 216	\$ 2,178
100-52- Community Development - Business & Regional Planning	807.00	0.770%	\$ 498		\$ 498	\$ 55	\$ 552
100-52- Community Development - Building-Inspection	342.00	0.326%	\$ 211		\$ 211	\$ 23	\$ 234
100-54- Public Works - Streets Facility	10.67	0.010%	\$ 7		\$ 7	\$ 1	\$ 7
100-54- Public Works - Engineering-Operations	85.00	0.081%	\$ 52		\$ 52	\$ 6	\$ 58
100-55- Parks & Rec - Library	19,077.00	18.201%	\$ 11,761		\$ 11,761	\$ 1,294	\$ 13,055
100-55- Parks & Rec - Facility Rentals	3,461.00	3.302%	\$ 2,134		\$ 2,134	\$ 235	\$ 2,369
100-55- Parks & Rec - Ohline Child Care	6,240.00	5.954%	\$ 3,847		\$ 3,847	\$ 423	\$ 4,270
100-55- Parks & Rec - Hanna Child Care	6,105.00	5.825%	\$ 3,764		\$ 3,764	\$ 414	\$ 4,178
100-55- Parks & Rec - Child Care - Lupine Sch	4,500.00	4.293%	\$ 2,774		\$ 2,774	\$ 305	\$ 3,080
100-55- Parks & Rec - Senior Citizens	4,052.00	3.866%	\$ 2,498		\$ 2,498	\$ 275	\$ 2,773
100-55- Parks & Rec - Swim Center	24,035.00	22.932%	\$ 14,818		\$ 14,818	\$ 1,631	\$ 16,448
100-55- Parks & Rec - Youth/Teen Resource Ctr	3,152.00	3.007%	\$ 1,943		\$ 1,943	\$ 214	\$ 2,157
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	1,002.00	0.956%	\$ 618		\$ 618	\$ 68	\$ 686
231-54- Stormwater Assessment - Public Works - Stormwater	492.00	0.469%	\$ 303		\$ 303	\$ 33	\$ 337
262-54- State Gas Tax Fund - Public Works - Streets Facility	998.00	0.952%	\$ 615		\$ 615	\$ 68	\$ 683
263-54- Measure "C" Street Fund - Public Works - Streets Facility	85.00	0.081%	\$ 52		\$ 52	\$ 6	\$ 58
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	2,207.33	2.106%	\$ 1,361		\$ 1,361	\$ 150	\$ 1,511
0-0- FIRE	5,064.00	4.832%	\$ 3,122		\$ 3,122	\$ 344	\$ 3,466
0-0- Other	10,000.00	9.541%	\$ 6,165		\$ 6,165	\$ 678	\$ 6,844
Total	104,810.50	100.000%	\$ 64,617	\$ -	\$ 64,617	\$ 6,762	\$ 71,379

Allocation Basis:

Square Foot per Dept

Source of Allocation:

Facility Maintenance Allocation Budget

ALLOCATION SUMMARY

470-54- Facility Maintenance Fund

	Facility Maintenance	Total
100-40- City Council	\$ 488	\$ 488
100-41- City Manager	\$ 514	\$ 514
100-44- City Clerk	\$ 401	\$ 401
100-45- Personnel (HR)	\$ 346	\$ 346
100-46- Finance	\$ 736	\$ 736
100-55- Parks & Rec Administration	\$ 129	\$ 129
460-0- Equipment Replacement Fund	\$ 514	\$ 514
470-54- Facility Maintenance Fund	\$ 34	\$ 34
100-51- Public Safety - Police Admin/Insp/Support	\$ 3,273	\$ 3,273
100-51- Public Safety - Police Patrol	\$ 2,178	\$ 2,178
100-52- Community Development - Business & Regional Planning	\$ 552	\$ 552
100-52- Community Development - Building-Inspection	\$ 234	\$ 234
100-54- Public Works - Streets Facility	\$ 7	\$ 7
100-54- Public Works - Engineering-Operations	\$ 58	\$ 58
100-55- Parks & Rec - Library	\$ 13,055	\$ 13,055
100-55- Parks & Rec - Facility Rentals	\$ 2,369	\$ 2,369
100-55- Parks & Rec - Ohline Child Care	\$ 4,270	\$ 4,270
100-55- Parks & Rec - Hanna Child Care	\$ 4,178	\$ 4,178
100-55- Parks & Rec - Child Care - Lupine Sch	\$ 3,080	\$ 3,080
100-55- Parks & Rec - Senior Citizens	\$ 2,773	\$ 2,773
100-55- Parks & Rec - Swim Center	\$ 16,448	\$ 16,448
100-55- Parks & Rec - Youth/Teen Resource Ctr	\$ 2,157	\$ 2,157
220-54- Citywide L&L Dist 83-2 - Public Works - Zone 10-City Wide	\$ 686	\$ 686
231-54- Stormwater Assessment - Public Works - Stormwater	\$ 337	\$ 337
262-54- State Gas Tax Fund - Public Works - Streets Facility	\$ 683	\$ 683
263-54- Measure "C" Street Fund - Public Works - Streets Facility	\$ 58	\$ 58
420-54- Sewer Enterprise Fund - Public Works - Sanitary Sewers	\$ 1,511	\$ 1,511
0-0- FIRE	\$ 3,466	\$ 3,466
0-0- Other	\$ 6,844	\$ 6,844
Total	\$ 71,379	\$ 71,379