



CITY OF SACRAMENTO

22

January 24, 1984
FA:84011:INDIRECT(12)
MLH

DEPARTMENT OF FINANCE
915 I STREET SACRAMENTO, CALIFORNIA 95814
ROOM 112 TELEPHONE (916) 449-5738

JACK R. CRIST
DIRECTOR OF FINANCE

ROBERT C. LELAND
ASSISTANT DIRECTOR

City Council
Sacramento, California

CITY MANAGER'S OFFICE
RECEIVED
JAN 24 1984

Honorable Members in Session:

Subject: 1984-85 Indirect Cost Plan

SUMMARY

In September 1983, Finance Department staff began work to update the City of Sacramento's 1983-84 Central Service Cost Allocation Plan (now entitled the Indirect Cost Plan) in order to develop projected 1984-85 rates. A new allocation program "A" has been developed which will allow the City to recover eligible service costs related to providing support to governmental programs, citizens, enterprise, and internal service fund activities. This plan has been reviewed by the Budget and Finance Committee and it is recommended that the Council approve the attached resolution which would allow for the implementation of these charges for the 1984-85 year.

BACKGROUND

In 1978, the City Council approved the first indirect cost plan, which established a methodology for equitably recovering municipal costs related to grant programs, enterprise functions, and/or various user fees and charges. In 1983-84, the original cost allocation figures were revised based upon departmental reorganizations and a re-examination of what constituted an appropriate allocation base for each "central support" function. The "step-down" methodology used to develop the 1983-84 charges was again followed in calculating 1984-85 figures and is detailed on page 2 of the plan.

ANALYSIS

In order to comply with the requirements of Federal Management Circular 74-4 and the implementing instructions contained in the Guide OASC-10 published by the Department of Health and Human Services, two "Indirect Cost Allocation Plans" were designed. Plan "A" is a strict "indirect cost" program; as such, it recovers all central service expenses related to non-federal grant programs, citizen user fees and charges, enterprise functions, and internal service funds. Plan "B" complies with federal regulations and excludes all central support costs related to "general government". "General government" expenses are defined as those related to the "reimbursement of general costs required to carry out the overall responsibilities of state and local governments." Examples of such expenses include "state legislatures and similar bodies such as county supervisors, city councils, school boards, a central budget office, etc." Ineligible central support costs were removed from calculations contained within Plan "B"; these rates will be used for federal grant reimbursements only.

THE UNITED STATES OF AMERICA
DEPARTMENT OF JUSTICE

IN SENATE
COMMISSION ON THE ORGANIZATION AND ADMINISTRATION OF THE FEDERAL JUDICIAL BRANCH
HEARING ON THE PROPOSED REORGANIZATION OF THE FEDERAL JUDICIAL BRANCH
SUBCOMMITTEE ON THE JUDICIAL BRANCH
COMMITTEE ON THE JUDICIAL BRANCH
U.S. SENATE
WASHINGTON, D.C.

STATE OF NEW YORK
COUNTY OF NEW YORK
IN SENATE
COMMISSION ON THE ORGANIZATION AND ADMINISTRATION OF THE FEDERAL JUDICIAL BRANCH
HEARING ON THE PROPOSED REORGANIZATION OF THE FEDERAL JUDICIAL BRANCH
SUBCOMMITTEE ON THE JUDICIAL BRANCH
COMMITTEE ON THE JUDICIAL BRANCH
U.S. SENATE
WASHINGTON, D.C.

STATE OF NEW YORK
COUNTY OF NEW YORK

The central support organization descriptions and allocation details are included in Plan "A" (a reference copy of this document is on file in the City Clerk's Office). In addition, a glossary has been provided to define the various terms used. It is important to note that the Central Services activity, which last year was included as one of the internal service funds, has been reincorporated back into the General Fund. This means that departments will no longer be directly billed for their duplication and mailing costs; instead, these expenses will be recouped through the indirect cost plan. The anticipated reimbursements from the various enterprise and internal service funds have been grouped together for easier reading and are included as Attachment "A".

The rates to be charged through Plan "B" are directly computed from Plan "A". Upon adoption of the attached resolution, staff will derive Plan "B" charges. These rates will be presented to the Budget and Finance Committee at a subsequent meeting as an informational item, however they are adopted by reference upon the approval of Plan "A".

FINANCIAL

The approval of the updated Indirect Cost Allocation Plans will result in General Fund reimbursements, particularly from grant, enterprise, trust, and internal service funded programs for the 1984-85 year. The anticipated cost recovery from these functions accurately reflects the real cost of providing support services and is a critical element of General Fund resources. This proposed level of reimbursements has been considered as part of the expected revenue for the 1984-85 budget.

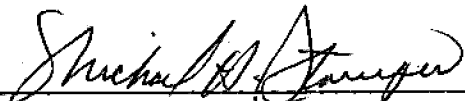
RECOMMENDATION

It is requested that the Council approve the attached resolution which approves and adopts the revised Indirect Cost Allocation Plans ("A" and "B"), the proposed 1984-85 rates, and requires that the Finance Director or his designee review all appropriate budgets, claims, and/or billings to ensure that indirect municipal costs have been properly recovered.

Respectfully submitted,



ROBERT C. LELAND
Assistant Director of Finance



FOR PHILLIP E. EZELL
Accounting Officer

RECOMMENDATION APPROVED:



WALTER SLIPE
City Manager

Attachments

All Districts
January 24, 1984
31

RESOLUTION NO. 84-074

ADOPTED BY THE SACRAMENTO CITY COUNCIL ON DATE OF

RESOLUTION ADOPTING THE REVISED INDIRECT ALLOCATION PLANS, ESTABLISHING RATES FOR THE 1984-85 YEAR, AND AUTHORIZING THE USE OF THESE PLANS IN DETERMINING APPROPRIATE MUNICIPAL COST RECOVERY

WHEREAS, Federal Management Circular 74-4 and the implementing instructions contained in the Guide OASC-10 published by the Department of Health and Human Services provide for reimbursement for eligible municipal support service costs incurred in connection with Federal grant programs; and

WHEREAS, in Resolution No. 78-175, the City Council directed staff to continuously monitor and recover all General Fund indirect costs associated with participation in various grant programs and/or municipal enterprise activities; and

WHEREAS, the City's Department of Finance has prepared revised "Indirect Cost Allocation Plans" which establish proper General Fund cost recoveries for the 1984-85 year in compliance with appropriate guidelines.

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SACRAMENTO:

1. Indirect Cost Allocation Plan "A" is hereby approved and adopted. The detailed rates and charges developed through this plan shall be used when calculating services costs provided to state/local governmental agencies, citizens, enterprise, and internal service funds for 1984-85, and shall constitute Interdepartmental Support Fund charges for the 1984-85 Budget.
2. Staff is directed to develop Indirect Cost Allocation Plan "B" which is hereby approved and adopted by reference. In accordance with FMC 74-4 and the implementary instructions contained in Guide OASC-10, the detailed rates and charges developed through this plan shall be used when calculating service costs associated with participation in federal grant programs for 1984-85.
3. The Finance Director of the City of Sacramento or his designee is hereby directed to review all Federal, state, local government, citizen, enterprise, and/or internal service fund budgets, claims, and/or billings to ensure the propriety of recovery for indirect municipal costs.

MAYOR

ATTEST:

APPROVED
BY THE CITY COUNCIL

JAN 31 1984

CITY CLERK

OFFICE OF THE
CITY CLERK



CITY OF SACRAMENTO

January 17, 1984
FA:84011:INDIRECT(12)
MLH

DEPARTMENT OF FINANCE
915 I STREET SACRAMENTO, CALIFORNIA 95814
ROOM 112 TELEPHONE (916) 449-5736

JACK R. CRIST
DIRECTOR OF FINANCE

ROBERT C. LELAND
ASSISTANT DIRECTOR

Budget and Finance Committee
Sacramento, California

Honorable Members in Session:

Subject: 1984-85 Indirect Cost Plan

SUMMARY

In September 1983, Finance Department staff began work to update the City of Sacramento's 1983-84 Central Service Cost Allocation Plan (now entitled the Indirect Cost Plan) in order to develop projected 1984-85 rates. A new allocation program "A" has been developed which will allow the City to recover eligible service costs related to providing support to governmental programs, citizens, enterprise, and internal service fund activities. This plan has been reviewed by the appropriate departments and it is requested that the Committee approve for Council action the attached resolution which would allow for the implementation of these charges for the 1984-85 year.

BACKGROUND

In 1978, the City Council approved the first indirect cost plan, which established a methodology for equitably recovering municipal costs related to grant programs, enterprise functions, and/or various user fees and charges. In 1983-84, the original cost allocation figures were revised based upon departmental reorganizations and a re-examination of what constituted an appropriate allocation base for each "central support" function. The "step-down" methodology used to develop the 1983-84 charges was again followed in calculating 1984-85 figures and is detailed on page 2 of the attached plan.

ANALYSIS

In order to comply with the requirements of Federal Management Circular 74-4 and the implementing instructions contained in the Guide OASC-10 published by the Department of Health and Human Services, two "Indirect Cost Allocation Plans" were designed. Plan "A" is a strict "indirect cost" program; as such, it recovers all central service expenses related to non-federal grant programs, citizen user fees and charges, enterprise functions, and internal service funds. Plan "B" complies with federal regulations and excludes all central support costs related to "general government". "General government" expenses are defined as those related to the "reimbursement of general costs required to carry out the overall responsibilities of state and local governments." Examples of such expenses include "state legislatures and similar bodies such as county supervisors, city councils, school boards, a central budget office, etc." Ineligible central support costs were removed from calculations contained within Plan "B"; these rates will be used for federal grant reimbursements only.

The central support organization descriptions and allocation details are included in the attached Plan "A". In addition, a glossary has been provided to define the various terms used. It is important to note that the Central Services activity, which last year was included as one of the internal service funds, has been reincorporated back into the General Fund. This means that departments will no longer be directly billed for their duplication and mailing costs; instead, these expenses will be recouped through the indirect cost plan. The anticipated reimbursements from the various enterprise and internal service funds have been grouped together for easier reading and are included as Attachment "A".

The rates to be charged through Plan "B" are directly computed from Plan "A". Upon adoption of the attached resolution, staff will derive Plan "B" charges. These rates will be presented to the Committee at a subsequent meeting as an informational item, however they are adopted by reference upon the approval of Plan "A".

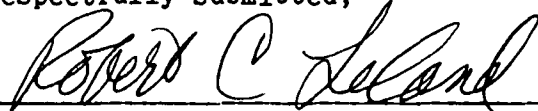
FINANCIAL

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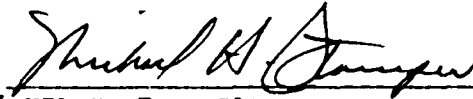
RECOMMENDATION

It is requested that the Committee approve for Council action the attached resolution which approves and adopts the revised Indirect Cost Allocation Plans ("A" and "B"), the proposed 1984-85 rates, and requires that the Finance Director or his designee review all appropriate budgets, claims, and/or billings to ensure that indirect municipal costs have been properly recovered.

Respectfully submitted,

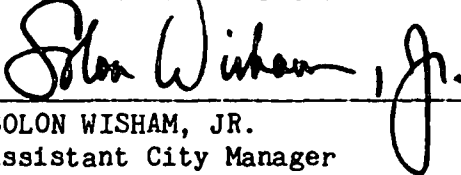


ROBERT C. LELAND
Assistant Director of Finance



FOR PHILLIP E. EZELL
Accounting Officer

RECOMMENDATION APPROVED:



SOLON WISHAM, JR.
Assistant City Manager

Attachments

RESOLUTION NO.

ADOPTED BY THE SACRAMENTO CITY COUNCIL ON DATE OF

**RESOLUTION ADOPTING THE REVISED INDIRECT
ALLOCATION PLANS, ESTABLISHING RATES FOR THE
1984-85 YEAR, AND AUTHORIZING THE USE OF
THESE PLANS IN DETERMINING APPROPRIATE
MUNICIPAL COST RECOVERY**

WHEREAS, Federal Management Circular 74-4 and the implementing instructions contained in the Guide OASC-10 published by the Department of Health and Human Services provide for reimbursement for eligible municipal support service costs incurred in connection with Federal grant programs; and

WHEREAS, in Resolution No. 78-175, the City Council directed staff to continuously monitor and recover all General Fund indirect costs associated with participation in various grant programs and/or municipal enterprise activities; and

WHEREAS, the City's Department of Finance has prepared revised "Indirect Cost Allocation Plans" which establish proper General Fund cost recoveries for the 1984-85 year in compliance with appropriate guidelines.

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SACRAMENTO:

1. The Indirect Cost Allocation Plan "A" is hereby approved and adopted. The detailed rates and charges developed through this plan shall be used when calculating services costs provided to state/local governmental agencies, citizens, enterprise, and interal service funds for 1984-85, and shall constitute Interdepartmental Support Fund charges for the 1984-85 Budget.
2. Staff is directed to develop Indirect Cost Allocation Plan "B" which is hereby approved and adopted by reference. In accordance with FMC 74-4 and the implementary instruction contained in Guide OASC-10, the detailed rates and charges developed through this plan shall be used when calculating service costs associated with participation in federal grant programs for 1984-85.
3. The Finance Director of the City of Sacramento or his designee is hereby directed to review all Federal, state, local government, citizen, enterprise, and/or internal service fund budgets, claims, and/or billings to ensure the propriety of recovery for indirect municipal costs.

MAYOR

ATTEST:

CITY CLERK

INDIRECT COST ALLOCATIONS

1984-85

(PLAN A)

UPDATE

PHIL EZELL
BOB LELAND

MONIKA HUDSON
KEN NISHIMOTO

JANUARY 1984

In 1978, an all inclusive indirect cost plan was developed for the City of Sacramento with the intention of properly identifying municipal "overhead" expenses. The rates derived through this program were used by various operating departments in calculating appropriate user rates and fees. This indirect cost plan was subsequently updated for the 1980-81, 1981-82, 1982-83, and 1983-84 fiscal years.

Beginning in September 1983, Finance Department staff began work to revise the "Central Service Cost Allocation." Following the previously established methodology, staff took the following steps:

- * All City programs were examined to delineate their operating and/or central support functions.
- * Each central support operation was analyzed to determine the appropriateness of their allocation base, revised allocation figures, direct, indirect, and unallowable costs.
- * Central support costs were distributed, using a step down method for each operating user organization based upon revised allocation statistics.
- * Each operating function was analyzed to determine direct salaries/wages, unallowable, and resident indirect costs.
- * Proposed indirect rates were then developed for each City operating organization.

The attached document describes all Central Support functions, lists related direct and indirect expenses, and provides indirect rates for the 1984-85 year. Operating departments who bill by the amount of salary time spent on an activity now have a revised per dollar indirect rate to use; departments who calculate fees on a gross dollar total now have revised actual indirect cost figures to use. For easier reading, this document has been organized in the following manner:

Section I - Organization Description and Cost Detail

Section II - Exhibit Descriptions and Detail

Glossary of Terms Used

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SECTION I
ORGANIZATION DESCRIPTIONS AND COST DETAIL

ORGANIZATION: GENERAL SERVICES ADMINISTRATION .

ALLOCATION:

SUPPORT: X

OPERATING:

DESCRIPTION: General Services Administration provides general direction for the various support activities of the General Services Department. As such, its direct expenses are allocated to each of its divisions based upon the number of employees in each unit; these costs are in turn redistributed through the indirect cost plan.

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CENTRAL SERVICE COST ALLOCATION PLAN
COSTS TO BE ALLOCATED
GENERAL SERVICES - ADMINISTRATION
1983-84 APPROVED BUDGET

Salaries & wages		\$ 120,246
Fringe benefits		34,042
Service & supplies		70,955

		225,243
ADD - Equipment use charge		127
LESS:		
Unallowable Costs		
Postage/Duplication Costs	1,392	(1,392)

Total Central Support To Be Allocated		\$223,978
		=====

The cost of this function was allocated to benefitting activities based upon number of employees in each unit.

ORGANIZATION: CITY TREASURER

ALLOCATION:

SUPPORT: X

OPERATING: X

DESCRIPTION: The City Treasurer's Office provides cash management services for all municipal cash, securities, short, and long-term investments. Only cash management function costs are recouped through the indirect cost plan based upon total budget.

22

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

CITY TREASURER

1983-84 APPROVED BUDGET

Salaries & wages		\$228,223
Fringe benefits		67,723
Services & supplies		60,569

		356,515
ADD - Equipment use charge		462

		356,977
LESS:		
Unallowable costs:		
General Government Costs	217,756	
Postage/Duplication Costs	773	
		(218,529)

Total Central Support Costs To Be Allocated		\$138,448
		=====

The cost of this function was allocated to benefitting activities based on total budget.

ORGANIZATION: CITY CLERK/ELECTIONS

ALLOCATION:

SUPPORT: X
OPERATING:

DESCRIPTION: The City Clerk functions as the official custodian of all books, papers, records, the corporate seal, resolutions, ordinances, agreements, contracts, deeds, archives, and related City documents. The General Elections program aggregates expenses related to conducting regular and/or special elections when called by the City Council and/or required by law. Costs for both programs were allocated to benefitting activities based upon the total number of City Council agenda items.

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

CITY CLERK/ELECTIONS

1983-84 APPROVED BUDGET

Salaries & wages		\$117,646
Fringe benefits		34,672
Services & supplies		344,233
Capital outlay		2,536
Subtotal		<u>499,087</u>
ADD:		
Equipment Use Charge		252
LESS:		
Unallowable costs:		
Capital outlay	2,536	
Postage/Duplication Costs	20,929	
		<u>(23,465)</u>
Total Central Service Costs-Resident		475,874
ADD allocated costs:		
City Treasurer		<u>195</u>
Total Central Support Costs To Be Allocated		<u><u>\$ 476,069</u></u>

The total cost of these functions were allocated to benefitting activities based upon total City Council agenda items.

ORGANIZATION: FINANCE ADMINISTRATION

ALLOCATION:

SUPPORT: X
OPERATING:

DESCRIPTION: The Administration Division provides general direction to the Finance Department's specialized activities of Budget, Accounting, and Revenues. The cost of this service was allocated to benefitting divisions based upon their share of total departmental costs.

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

FINANCE ADMINISTRATION

1983-84 APPROVED BUDGET

22

Salaries & wages		\$ 95,686
Fringe benefits		28,449
Service & supplies		44,534
Capital outlay		708

		169,376
ADD - Equipment use charge		642
LESS:		
Unallowable costs:		
Capital outlay	708	
Postage/Duplication Costs	4,946	
Direct Charges	16,000	
		(21,654)

Total Central Service Cost - Resident		148,365
ADD allocated costs:		
City Treasurer		141
City Clerk/Elections		1,954

Total Central Support Costs To Be Allocated		\$150,460
		=====

The cost of this function was allocated to benefitting divisions based upon their share of total departmental costs.

ORGANIZATION: ACCOUNTING-INPUT/OUTPUT CONTROL

ALLOCATION:

SUPPORT:

OPERATING:

X

DESCRIPTION:

The Input/Output Control section of the Accounting Division monitors data processing input/output for financial batch systems, distributes finance related data processing outputs, and retains financial source documents. The costs of this function are distributed to benefitting departments based upon central processing unit (CPU) time and a factor for percentage of time spent on particular activities.

D

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

ACCOUNTING - INPUT/OUTPUT CONTROL

1983-84 APPROVED BUDGET

Salaries & wages		\$112,981
Fringe benefits		32,013

		114,994
ADD - Equipment use charge		934
Accounting Administration Costs		43,273
LESS:		
Unallowable Costs		
Postage/Duplication Costs	3,983	
		(3,983)

Total Central Service Costs - Resident		185,218
ADD allocated costs		
City Treasurer		160
Finance Administration		22,784

Total Central Support Costs To Be Allocated		\$208,162
		=====

The cost of this function was allocated to benefitting activities based upon computer CPU time and a factor for percentage of time spent on particular activities.

ORGANIZATION: MAYOR/COUNCIL

ALLOCATION:

SUPPORT: X

OPERATING:

DESCRIPTION: The City Council serves as the policy making body of the City of Sacramento. Its routine general governmental costs were excluded from the total expenses which were allocated to benefitting activities based upon City Council agenda items.

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

MAYOR/COUNCIL

1983-84 APPROVED BUDGET

22

Salaries & wages		\$140,986
Fringe benefits		41,999
Service & supplies		103,027
		<u>286,012</u>
ADD - Equipment use charge		1,946
LESS:		
Unallowable costs:		
SHRA support	64,800	
Postage/Duplication Costs	19,204	
		<u>(84,004)</u>
Total Central Service Costs - Resident		203,954
ADD allocated costs:		
City Treasurer		244
City Clerk/Elections		39,727
Accounting-I/O Control		16
		<u>40,027</u>
Total Central Support Costs To Be Allocated		<u>\$243,940</u>

The cost of this function was allocated to benefitting activities based upon City Council agenda items.

ORGANIZATION: ACCOUNTING-DISBURSEMENTS

ALLOCATION:

SUPPORT: X
OPERATING:

DESCRIPTION: The Disbursements section of the Accounting Division prepares and issues the City's payroll, maintains all withholding records, processes employee time cards, maintains insurance deduction records, processes all invoices and claims for payment other than payroll. The cost of this operation was allocated to user organizations using a weighted average of the number of voucher claims and the total number of checks required by each activity.

22

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

ACCOUNTING - DISBURSEMENTS

1983-84 APPROVED BUDGET

Salaries & wages		\$110,226
Fringe benefits		33,544
Services & supplies		11,189

		154,959
ADD - Equipment use charge		934
Accounting Administration Costs		46,247
LESS:		
Unallowable Costs		
Postage/Duplication Costs	4,260	
		(4,260)

Total Central Service Costs - Resident		197,880
ADD allocated costs:		
City Treasurer		171
Finance Administration		24,217
Accounting I/O Control		7,305

Total Central Support Costs To Be Allocated		\$229,574
		=====

The cost of this function was allocated to benefitting activities based upon a weighted average of voucher claims processed and the number of checks issued.

ORGANIZATION: CITY ATTORNEY

ALLOCATION:

SUPPORT: X
OPERATING:

DESCRIPTION: The City Attorney's Office serves as the legal adviser to the City Council, City officers, boards, and departments in matters relating to their official duties; conducts litigation on behalf of the City; and prepares various municipal legal documents. Costs of this function were allocated to benefitting organizations based upon a percentage of time spent by the Law Department on legal matters related to a particular activity.

22

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

CITY ATTORNEY

1983-84 APPROVED BUDGET

Salaries & wages		\$418,191
Fringe benefits		115,195
Service & supplies		32,590

		565,976
ADD - Equipment use charge		1,391
LESS:		
Unallowable Costs		
Direct Charges	30,000	
Postage/Duplication Costs	1,607	
		(31,607)

Total Central Service Costs - Resident		535,760
ADD allocated costs:		
City Treasurer		482
City Clerk/Elections		5,210
Accounting-I/O Control		31
Mayor/Council		2,926
Accounting-Disbursements		1,479

Total Central Support Costs To Be Allocated		\$545,887
		=====

The cost of this function was allocated to benefitting activities based upon a percentage of time spent by the Law Department on legal matters related to a particular activity.

ORGANIZATION: SUPPORT SERVICES-TELEPHONE

ALLOCATION:

SUPPORT: X
OPERATING:

DESCRIPTION: The Telephone Operations section of the Support Services Division aggregates all municipal telephone expenses. The cost of this operation was allocated to benefitting departments based upon the number of telephone lines they possess.

JD

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

SUPPORT SERVICES - TELEPHONE

1983-84 APPROVED BUDGET

Salaries & wages		\$ 30,289
Fringe benefits		8,545
Services & supplies		380,875
		<u>419,709</u>
ADD - Support Services Administrative Costs		12,535
LESS:		
Unallowable Costs		
Postage/Duplication Costs	3,779	(3,779)
		<u>428,465</u>
Total Central Service Costs - Resident		428,465
ADD allocated costs:		
General Services Administration		4,577
City Treasurer		368
City Clerk/Elections		1,954
Accounting-I/O Control		25
Mayor/Council		1,097
Accounting-Disbursements		128
		<u>\$436,615</u>
Total Central Support Costs To Be Allocated		<u><u>\$436,615</u></u>

The cost of this function was allocated to benefitting activities based upon the number of telephone lines.

ORGANIZATION: SUPPORT SERVICES-CENTRAL SERVICES

ALLOCATION:

SUPPORT: X
OPERATING:

DESCRIPTION: The Central Services section of the Support Services Division is responsible for providing copy machine/off-set press duplication work, outgoing U.S. mail services, inter-office messenger runs, and other miscellaneous activities. The cost of this function was allocated to benefitting activities using a weighted average of postage and duplication costs for each affected unit.

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CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

SUPPORT SERVICES - CENTRAL SERVICES

1983-84 APPROVED BUDGET

Salaries & wages	\$ 92,965
Fringe benefits	37,466
Services & supplies	415,353
	<u>545,784</u>
ADD:	
Equipment Use Charge	2,127
Support Services Administration Costs	25,069
LESS:	
Unallowable Costs	
Postage/Duplication Costs 4,913	(4,913)
	<u>568,067</u>
Total Central Service Costs - Resident	568,067
ADD allocated costs:	
General Services Administration	13,715
City Treasurer	486
Accounting-I/O Control	33
Accounting-Disbursements	450
Support Services-Telephone	3,922
	<u>\$586,673</u>
Total Central Support Costs To Be Allocated	<u>=====</u>

The cost of this function was allocated to benefitting activities using a weighted average of postage and duplication costs for each affected unit.

ORGANIZATION: EMPLOYEE RELATIONS

ALLOCATION:

SUPPORT: X

OPERATING:

DESCRIPTION:

The Employee Relations Department is responsible for negotiating labor agreements with recognized employee organizations, implementing / administering employee grievances and appeal provisions of the agreements, and oversight of all employee discipline. The cost of this function was allocated to benefitting activities based upon the total number of employees.

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CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

EMPLOYEE RELATIONS

1983-84 APPROVED BUDGET

Salaries & wages		\$123,243
Fringe benefits		38,124
Services & supplies		20,224

		181,591
ADD - Equipment use charge		498
LESS:		
Unallowable Costs		
Direct Charges	14,500	
Postage/Duplication Costs	1,695	
		(16,195)

Total Central Service Costs - Resident		165,894
ADD allocated costs:		
City Treasurer		155
City Clerk/Elections		9,769
Accounting-I/O Control		10
Mayor/Council		5,486
Accounting-Disbursements		568
City Attorney		79,460
Support Services-Telephone		1,961
Support Services-Central Services		2,051

Total Central Support Costs To Be Allocated		\$265,352
		=====

The cost of this function was allocated to benefitting activities based upon total number of employees.

ORGANIZATION: FINANCE - BUDGET

ALLOCATION:

SUPPORT: X

OPERATING:

DESCRIPTION: The Budget section of the Finance Department prepares program evaluations, conducts fiscal analyses of various municipal activities, and prepares the annual Operating and Capital Improvement Budgets. The cost of this function was allocated to benefitting departments based upon total budget.

22

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

FINANCE - BUDGET

1983-84 APPROVED BUDGET

Salaries & wages		\$164,019
Fringe benefits		48,766
Services & supplies		76,338
Capital outlay		1,213
		<u>290,336</u>
ADD - Equipment use charge		2,035
LESS:		
Unallowable costs:		
Capital outlay	1,213	
Postage/Duplication Costs	8,795	
		<u>(10,008)</u>
Total Central Service Costs - Resident		282,363
ADD allocated costs:		
City Treasurer		242
City Clerk/Elections		3,908
Finance Administration		35,824
Accounting-I/O Control		1,021
Mayor/Council		2,194
Accounting-Disbursements		263
Support Services-Telephone		1,961
Support Services-Central Services		10,717
Employee Relations		495
		<u>\$338,988</u>
		=====

The cost of this function was allocated to benefitting activities based upon total budget.

ORGANIZATION: SUPPORT SERVICES-PROCUREMENT

ALLOCATION:

SUPPORT: X
OPERATING:

DESCRIPTION: The Procurement section of Support Services provides product research and evaluation specifications, development, product usage requirements and histories, negotiates maintenance and service agreements, and procures all materials, equipment, and supplies. Costs of this function were allocated to benefitting activities based upon their share of total purchase orders issued.

22

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

SUPPORT SERVICES - PROCUREMENT

1983-84 APPROVED BUDGET

Salaries & wages	\$ 56,366
Fringe benefits	14,400
Services & supplies	13,316
	<u>84,082</u>
ADD - Equipment use charge	349
Support Services Administration Costs	68,940
LESS:	
Unallowable Costs	
Postage/Duplication Costs	766
	<u>(766)</u>
Total Central Service Costs - Resident	152,605
ADD allocated costs:	
General Services Administration	4,577
City Treasurer	130
Accounting-I/O Control	5
Accounting-Disbursements	128
Support Services-Telephone	654
Support Services-Central Services	926
Employee Relations	236
Finance Budget	325
	<u>15,587</u>
Total Central Support Costs To Be Allocated	<u><u>\$159,587</u></u>

The cost of this function was allocated to benefitting activities based upon total purchase orders issued.

ORGANIZATION: SUPPORT SERVICES-CENTRAL STORES

ALLOCATION:

SUPPORT: X
OPERATING:

DESCRIPTION: The Central Stores section of Support Services provides centralized receiving, storing and issuing of supplies, delivery of orders, and surplus property distribution and sales. The cost of this function was allocated using the percentage of total P-4's issued for each activity.

22

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

SUPPORT SERVICES - CENTRAL STORES

1983-84 APPROVED BUDGET

Salaries & wages		\$ 55,366
Fringe benefits		20,840
Services & supplies		5,991
Capital Outlay		600

		82,797
ADD - Equipment use charge		605
Support Services Administration Costs		18,802
LESS:		
Unallowable Costs		
Capital Outlay	600	
Postage/Duplication Costs	756	
		(1,356)

Total Central Service Costs - Resident		100,868
ADD allocated costs:		
General Service Administration		6,831
City Treasurer		87
Accounting-I/O Control		301
Accounting-Disbursements		226
Support Services-Telephone		654
Support Services-Central Services		926
Employee Relations		352
Finance Budget		216
Support Services-Procurement		1,123

Total Central Support Costs To Be Allocated		\$111,584
		=====

The cost of this function was allocated to benefitting activities based upon total P-4's issued.

ORGANIZATION: REVENUES - CASHIERING

ALLOCATION:

SUPPORT: X
OPERATING:

DESCRIPTION: The Cashiering section of the Revenue Division collects all payments made in City Hall, provides technical assistance to cashiering functions in other locations, and verifies and monitors direct deposits made by various departments. The cost of this function was allocated to benefitting activities based upon total receipts processed for each program.

22

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

REVENUES - CASHIERING

1983-84 APPROVED BUDGET

Salaries & wages		\$ 52,960
Fringe benefits		16,791
Service & supplies		2,225
		<u>71,976</u>
ADD - Equipment use charge		1,603
Revenue Administration Costs		16,081
LESS:		
Unallowable Costs		
Postage/Duplication Costs	12,516	(12,516)
		<u>77,144</u>
Total Central Service Costs - Resident		77,144
ADD allocated costs:		
City Treasurer		75
Finance Administration		2,579
Accounting-I/O Control		341
Accounting-Disbursements		472
City Attorney		1,100
Support Services-Telephone		1,307
Support Services-Central Services		15,216
Employee Relations		314
Finance Budget		187
Support Services-Procurement		131
Support Services-Central Stores		270
		<u>\$99,137</u>
Total Central Support Costs To Be Allocated		<u>\$99,137</u>

The cost of this function was allocated to benefitting activities based upon total receipts processed for each activity.

ORGANIZATION: ACCOUNTING-FINANCE/BUDGET

ALLOCATION:

SUPPORT: X
OPERATING:

DESCRIPTION: The Financial Reporting and Budget Control sections of the Accounting Division prepare financial transactions, maintain the City's general ledger accounts, and exert general budgetary control.... The costs for these operations were allocated based upon total budget.

22

CENTRAL SERVICE COST ALLOCATION PLAN

COST TO BE ALLOCATED

ACCOUNTING - FINANCE/BUDGET

1983-84 APPROVED BUDGET

Salaries & wages		\$153,829
Fringe benefits		46,950
Services & supplies		1,855
		202,634
ADD - Equipment use charge		934
Accounting Administration Costs		60,475
LESS:		
Unallowable Costs		
Postage/Duplication Costs	5,561	(5,561)

Total Central Service Costs - Resident		258,482
ADD allocated costs:		
Treasurer		224
Finance Administration		31,812
Accounting-I/O Control		9,670
Accounting-Disbursements		293
Support Services-Telephone		4,575
Support Services-Central Services		6,814
Employee Relations		630
Finance Budget		559
Support Services-Procurement		1,176
Support Services-Central Stores		308

Total Central Support Costs To Be Allocated		\$314,544

The cost of this function was allocated to benefitting activities based upon total budget.

ORGANIZATION: DATA PROCESSING-SYSTEMS & PROGRAMMING

ALLOCATION:

SUPPORT: X
OPERATING:

DESCRIPTION: The Systems & Programming Division of Data Processing is responsible for evaluating and developing new data processing systems in accordance with the Information Master Plan. The cost of this function was allocated to benefitting departments based upon a percentage of time spent by each programmer on various activities.

D

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

DATA PROCESSING-SYSTEMS & PROGRAMMING

1983-84 APPROVED BUDGET

Salaries & wages		\$320,026
Fringe benefits		81,027
Services & supplies		14,037

		415,090
ADD - Equipment use charge		50,273
Data Processing Administration Costs		46,925
LESS:		
Unallowable Costs		
Postage/Duplication Costs	1,386	
		(1,386)

Total Central Service Costs - Resident		510,902
ADD allocated costs:		
City Treasurer		394
City Clerk/Elections		651
Accounting-I/O Control		35,305
Mayor/Council		366
Accounting-Disbursements		470
City Attorney		306
Support Services-Telephone		1,961
Support Services-Central Services		1,654
Employee Relations		1,003
Finance Budget		982
Support Services-Procurement		78
Support Services-Central Stores		540
Accounting-Finance/Budget		900

Total Central Support Costs to be Allocated		\$555,512
		=====

The cost of this function was allocated to benefitting activities based upon the percentage of programmers' time spent on each program.

ORGANIZATION: COMMUNITY SERVICES ADMINISTRATION

ALLOCATION:

SUPPORT: X

OPERATING:

DESCRIPTION:

The Community Services Administration Division provides general direction to the activities of the Community Services Department including budget development and control, purchasing, payroll, personnel, leases and contracts, long-range planning, and general administrative support. The cost of this operation was allocated to each benefitting division based upon their share of the department's total budget.

22

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

COMMUNITY SERVICES - ADMINISTRATION

1983-84 APPROVED BUDGET

Salaries & wages	\$281,172
Fringe benefits	80,955
Services and supplies	81,036

	443,163
ADD - Equipment use charge	1,580
LESS:	
Unallowable Costs	
Postage/Duplication Costs	3,785
	(3,785)

Total Central Service Costs - Resident	440,958
ADD allocated costs:	
City Treasurer	372
City Clerk/Elections	1,954
Accounting-I/O Control	23
Mayor/Council	1,097
Accounting-Disbursements	1,845
City Attorney	21,821
Support Services-Telephone	8,497
Support Services-Central Services	4,631
Employee Relations	1,080
Finance Budget	929
Support Services-Procurement	3,684
Support Services-Central Stores	1,697
Revenues-Cashiering	279
Accounting-Finance/Budget	851

Total Central Support Costs To Be Allocated	\$489,719
	=====

The cost of this function was allocated to benefitting divisions based upon their share of the department's budget.

ORGANIZATION: DATA PROCESSING-OPERATIONS

ALLOCATION:

SUPPORT X
OPERATING

DESCRIPTION: The Operations Division of Data Processing provides City departments with general computer services including scheduling, production and test processing, report distribution, on-line update and inquiry capabilities, coordination of equipment installation, design of input forms, and maintenance of computer supplies. The Key Data section of this division provides keypunch services for various activities which utilize the City computer's batch processes. The cost of this operation was allocated to benefitting departments based upon their share of total CPU time.

22

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED.

DATA PROCESSING-OPERATIONS

1983-84 APPROVED BUDGET

Salaries & wages		\$312,723
Employee benefits		100,745
Services & supplies		470,710

		884,178
ADD - Equipment use charge		50,273
Data Processing Administration Costs		99,955
LESS:		
Unallowable Costs		
Postage/Duplication Costs	2,852	
		(2,852)

Total Central Service Costs - Resident		1,031,554
ADD allocated costs:		
City Treasurer		838
Accounting-I/O Control		53
Accounting-Disbursements		818
City Attorney		733
Support Services-Telephone		4,575
Support Services-Central Services		3,440
Employee Relations		1,606
Finance Budget		2,093
Support Services-Procurement		1,437
Support Services-Central Stores		1,118
Accounting-Finance/Budget		1,917

Total Central Support Costs To Be Allocated		\$1,050,183
		=====

The cost of this function was allocated to benefitting activities based upon computer CPU time.

ORGANIZATION: CITY MANAGER

ALLOCATION:

SUPPORT: X

OPERATING:

DESCRIPTION:

The City Manager's Office provides administrative direction for all municipal government functions including the enforcement of all laws and policies; the appointment of department directors, and subordinate officers and employees of the City; the exercise of supervision and control over all departments; the provision of service and information to the City Council and community; the submission to the Council of an annual budget; Council advise and information on the financial condition and needs of the City; coordination of community development efforts; and the performance of other duties as necessary. The cost of this operation is allocated to benefitting organizations based upon the total budget.

D

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

CITY MANAGER

1983-84 APPROVED BUDGET

Salaries & wages		\$323,749
Fringe benefits		89,746
Services & supplies		36,074
		<u>449,569</u>
ADD - Equipment use charge		531
LESS:		
Unallocated costs:		
Direct Charges	83,753	
Postage/Duplication Costs	4,346	
		<u>(88,099)</u>
Total Central Service Costs - Resident		362,001
ADD allocated costs:		
Treasurer		383
City Clerk/Elections		651
Accounting-I/O Control		24
Mayor/Council		366
Accounting-Disbursements		304
City Attorney	20,965	
Support Services-Telephone	3,922	
Support Services-Central Services	5,292	
Employee Relations	630	
Finance Budget	956	
Support Services-Procurement	157	
Support Services-Central Stores	463	
Accounting-Finance/Budget	876	
Data Processing-Systems & Programming	283	
Data Processing-Operations	192	
		<u>397,464</u>
Total Central Support Costs To Be Allocated		<u>397,464</u>

The cost of this function was allocated to benefitting activities based upon total budget.

ORGANIZATION: PERSONNEL-MANAGEMENT SERVICES

ALLOCATION:

SUPPORT: X

OPERATING:

DESCRIPTION: The Management Services Division of the Personnel Department works with all City departments in the areas of recruitment, testing certification, classification, and salary/benefit research. The cost of this program was allocated to benefitting departments based upon the number of employees.

22

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

PERSONNEL-MANAGEMENT SERVICES

1983-84 APPROVED BUDGET

Salaries & wages		\$221,421
Fringe benefits		62,341
Services & supplies		50,920

		334,682
ADD - Equipment use charge		1,417
Personnel Administration Costs		58,434
LESS:		
Unallowable Costs		
Postage/Distribution Costs	5,249	
Direct Charges	1,000	
		(6,249)

Total Central Service Costs - Resident		388,284
ADD allocated costs:		
City Treasurer		335
City Clerk/Elections		1,303
Accounting-I/O Control		21
Mayor/Council		731
Accounting-Disbursements		1,126
City Attorney		14,180
Support Services-Telephone		3,922
Support Services-Central Services		5,756
Employee Relations		810
Finance Budget		836
Support Services-Procurement		340
Support Services-Central Stores		1,889
Accounting-Finance/Budget		766
Data Processing-Operations		166
City Manager		998

Total Central Support Costs To Be Allocated		\$421,463
		=====

The cost of this function was allocated to benefitting activities based upon total number of employees.

ORGANIZATION: PERSONNEL-EMPLOYEE SERVICES

ALLOCATION:

SUPPORT: X
OPERATING:

DESCRIPTION: The Employee Services Division of the Personnel Department provides management and staff services for all municipal retirement, personnel records, group insurance, deferred compensation, and unemployment insurance activities. The cost of this program was allocated to benefitting departments based upon the number of employees.

22

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

PERSONNEL-EMPLOYEE SERVICES

1983-84 APPROVED BUDGET

Salaries & wages		\$154,065
Fringe benefits		39,909
Services & supplies		104,816

		298,790
ADD - Equipment use charge		1,589
Personnel Administration Costs		52,168
LESS:		
Unallowable Costs		
Postage/Duplication Costs	4,761	
		(4,761)

Total Central Service Costs - Resident		347,786
ADD allocated costs:		
City Treasurer		299
City Clerk/Elections		651
Accounting-I/O Control		7,314
Mayor/Council		366
Accounting-Disbursements		600
City Attorney		57,944
Support Services-Telephone		3,268
Support Services-Central Services		11,511
Employee Relations		605
Finance Budget		746
Support Services-Procurement		340
Support Services-Central Stores		1,504
Accounting-Finance/Budget		684
Data Processing-Systems & Programming		54,102
Data Processing-Operations		57,543
City Manager		891
Personnel-Management Services		987

Total Central Support Costs To Be Allocated		\$547,140
		=====

The cost of this function was allocated to benefitting activities based upon total number of employees.

ORGANIZATION: COMMUNITY DEVELOPMENT ADMINISTRATION

ALLOCATION:

SUPPORT: X

OPERATING:

DESCRIPTION: The Community Development Administration Division of the Community Development Department is responsible for overall departmental direction and control. The cost of this program was allocated to benefitting divisions based upon their share of the total departmental budget.

JD

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

COMMUNITY DEVELOPMENT ADMINISTRATION

1983-84 APPROVED BUDGET

Salaries & wages	\$119,567
Fringe benefits	34,640

	154,207
Total Central Service Costs - Resident	154,207
ADD allocated costs:	
City Treasurer	131
City Clerk/Elections	1,303
Accounting-I/O Control	8
Mayor/Council	731
Accounting-Disbursements	150
Employee Relations	270
Finance Budget	328
Accounting-Finance/Budget	300
Data Processing-Operations	65
City Manager	392
Personnel-Management Services	441
Personnel-Employee Services	573

Total Central Support Costs To Be Allocated	\$158,899
	=====

The cost of this program was allocated to benefitting divisions based upon their share of the total departmental budget.

ORGANIZATION: FACILITY MAINTENANCE

ALLOCATION:

SUPPORT: X
OPERATING:

DESCRIPTION: The Facility Maintenance Division maintains all City-owned property and some leases, including the repair and upkeep of all heating and air conditioning systems, aggregating required utility energy costs, and completing and/or contracting out remodeling projects. Costs for this function were allocated based upon weighted factors of utility and maintenance expenses associated with each department.

JD

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

FACILITY MAINTENANCE

1983-84 APPROVED BUDGET

Salaries & wages		\$907,642
Fringe benefits		282,083
Service & Supplies		1,489,948
Capital Outlay		4,272
		<u>2,683,945</u>
ADD - Equipment use charge		5,922
LESS:		
Unallowable costs:		
Capital Outlay	4,272	
General Government Costs	728,483	
Postage/Duplication Costs	181	
		<u>(732,936)</u>
Total Central Service Cost - Resident		1,956,931
ADD allocated cost:		
General Services Administration		54,335
City Treasurer		2,286
City Clerk/Elections		3,908
Accounting-I/O Control		145
Mayor/Council		2,194
Accounting-Disbursements		1,575
Support Services-Telephone		6,536
Support Services-Central Services		198
Employee Relations		2,799
Finance Budget		5,707
Support Services-Procurement		8,648
Support Services-Central Stores		11,413
Accounting-Finance/Budget		5,228
Data Processing-Systems & Programming		3,210
Data Processing-Operations		1,141
City Manager		6,817
Personnel-Management Services		4,568
Personnel-Employee Services		5,944
		<u>\$2,083,584</u>
Total Central Support Costs To Be Allocated		=====

The cost of this function was allocated to benefitting activities based upon weighted factors of utility and maintenance expenses associated with each department.

ORGANIZATION: PUBLIC WORKS ADMINISTRATION

ALLOCATION:

SUPPORT: X

OPERATING:

DESCRIPTION: The Administration Division of the Public Works Department provides overall direction as well as coordination of public works activities and projects with other agencies. The cost of this function was allocated to reporting divisions based upon their share of the department's total costs.

22

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

PUBLIC WORKS ADMINISTRATION

1983-84 APPROVED BUDGET

Salaries & wages		\$237,952
Fringe benefits		62,739
Service & supplies		254,784

		555,475
ADD - Equipment use charge		8,143
LESS:		
Unallowable Costs		
Postage/Duplication Costs	23,554	
Direct Charges	40,000	
		(63,554)

Total Central Service Cost - Resident		500,064
ADD allocated costs:		
Treasurer		473
City Clerk/Elections		44,286
Accounting-I/O Control		30
Mayor/Council		24,869
Accounting-Disbursements		998
City Attorney		23,593
Support Services-Telephone		11,765
Support Services-Central Services		28,646
Employee Relations		720
Finance Budget		1,181
Support Services-Procurement		12,123
Support Services-Central Stores		2,005
Revenue-Cashiering		215
Accounting-Finance/Budget		1,082
Data Processing-Operations		236
City Manager		1,411
Personnel-Management Services		1,175
Personnel-Employee Services		1,529
Facility Maintenance		40,843

Total Central Support Costs To Be Allocated		\$697,243
		=====

The cost of this function was allocated to reporting divisions based upon their share of the department's total costs.

ORGANIZATION: REVENUES - PROPERTY MAINTENANCE

ALLOCATION:

SUPPORT: X

OPERATING: X

DESCRIPTION: The Property Maintenance section of the Revenue Division maintains the City's utility billing file, the property parcel file, bills/collects all 1911 and 1915 bond assessments, and bills/collects municipal real estate transfer taxes. The general government expenses related to this program were deleted and the remaining costs of this function are recouped through the Public Service section based upon the percentage of time spent in connection with benefitting activities.

22

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

REVENUES - PROPERTY MAINTENANCE

1983-84 APPROVED BUDGET

Salaries & wages	\$188,221
Fringe benefits	57,237
Services & supplies	81,866
Capital Outlay	2,000
	<u>329,324</u>
ADD - Equipment use charge	7,228
Revenue Administration Costs	73,578
LESS:	
Unallowable costs:	
Capital Outlay	2,000
General Government costs	79,975
Postage/Duplication Costs	45,565
	<u>(127,540)</u>
Total Central Service Costs - Resident	282,590
ADD allocated costs:	
City Treasurer	270
Finance Administration	9,171
Accounting-I/O Control	5,482
Accounting-Disbursements	1,692
City Attorney	4,095
Support Services-Telephone	3,072
Support Services-Central Services	55,373
Employee Relations	908
Finance Budget	675
Support Services-Procurement	227
Support Services-Central Stores	910
Revenue-Cashiering	3,411
Accounting-Finance/Budget	618
Data Processing-Systems & Programming	32,999
Data Processing-Operations	43,134
City Manager	806
Personnel-Management Services	1,482
Personnel-Employee Services	1,929
Facility Maintenance	4,886
	<u>\$453,732</u>
Total Central Support Costs to be Allocated	<u>=====</u>

The cost of this function was allocated to the Public Service section based upon the percentage of time spent in connection with benefitting activities.

ORGANIZATION: REVENUES - ENFORCEMENT & COLLECTION

ALLOCATION:

SUPPORT: X
OPERATING: X

DESCRIPTION: The Enforcement & Collection section of the Revenue Division is responsible for collections of accounts receivable; special taxes and permits; field enforcement of licenses, taxes, and special permits; and field inspections of disputed utility accounts. The general government expenses related to this program were deleted and the remaining costs of this function were allocated based upon the percentage of time spent in connection with benefitting activities.

22

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

REVENUES - ENFORCEMENT & COLLECTION

1983-84 APPROVED BUDGET

Salaries & wages		\$124,818
Fringe benefits		34,410
Services & supplies		25,021

		184,249
ADD - Equipment use charge		1,603
Revenue Administration Costs		41,165
LESS:		
Unallowable costs:		
General Government costs	179,116	
Postage/Duplication Costs	6,807	
		(185,923)

Total Central Service Costs - Resident		41,094
ADD allocated costs:		
City Treasurer		41
City Clerk/Elections		1,628
Finance Administration		860
Accounting-I/O Control		3,176
Mayor/Council		914
Accounting-Disbursements		1,214
City Attorney		611
Support Services-Telephone		392
Support Services-Central Services		8,270
Employee Relations		144
Finance Budget		101
Support Services-Procurement		144
Support Services-Central Stores		139
Revenue-Cashiering		215
Accounting-Finance/Budget		93
Data Processing-Systems & Programming		8,026
Data Processing-Operations		24,986
City Manager		121
Personnel-Management Services		235
Personnel-Employee Services		306
Facility Maintenance		1,763

Total Central Support Costs to be Allocated		\$94,498
		=====

The cost of this function was allocated based upon the percentage of time spent in connection with benefitting activities.

ORGANIZATION: REVENUES - PUBLIC SERVICES

ALLOCATION:

SUPPORT: X

OPERATING: X

DESCRIPTION: The Public Services section of the Revenue Division is responsible for the start/stop and billing/collection of all water, sewer regional sanitation, waste removal, garden refuse, and weed abatement services; field investigations; maintenance of the master billing file; collection of delinquent accounts; and the placement of liens on property for delinquent accounts. The cost of this function was allocated based upon the number of accounts maintained.

22

CENTRAL SERVICE COST ALLOCATION PLAN

COSTS TO BE ALLOCATED

REVENUES - PUBLIC SERVICES

1983-84 APPROVED BUDGET

Salaries		\$ 180,909
Fringe benefits		54,696
Services & supplies		172,436
		<u>408,041</u>
ADD:		
Equipment Use Charge		1,603
Revenue Administration Costs		93,345
LESS:		
General Government Costs	106,659	
Postage/Duplication Costs	66,332	
		<u>(172,991)</u>
Total Central Service Costs - Resident		329,998

ADD allocated costs:		
City Treasurer		350
City Clerk/Elections		521
Finance Administration		12,037
Accounting-I/O Control		20,979
Mayor/Council		293
Accounting-Disbursements		545
City Attorney		5,318
Support Services-Telephone		3,137
Support Services-Central Services		80,644
Employee Relations		879
Finance Budget		875
Support Services-Procurement		400
Support Services-Central Stores		1,180
Revenue-Cashiering		70,799
Accounting-Finance/Budget		802
Data Processing-Systems & Programming		136,813
Data Processing-Operations		165,058
City Manager		1,045
Personnel-Management Services		1,435
Personnel-Employee Services		1,867
Facility Maintenance		6,156
Revenues-Property Maintenance		453,732
Revenues-Enforcement & Collection		94,498
		<u>1,389,360</u>

Total Central Service Costs to be allocated \$1,389,360

The cost of this function was allocated to benefitting activities based upon the number of accounts maintained.

EXHIBIT A

This exhibit provides specific cost distribution details for each Central support activity in the following manner:

1. Unnumbered column "Central Support":

Lists all "distributed to" programs. These activities are separated into two categories: Central Support (the top 28 programs) and Operating (the bottom 51).

2. Columns 1 - 28 supply all "distributed from" information including:

- a. Allocation Base - Provides the foundation for distribution of costs. For example, in the column entitled "City Clerk/Elections", the "number of agenda items generated" was used as the basis for distributing the costs of this operation. Therefore the number of agenda items generated by each benefitting program is indicated in this column. The total numbers involved in each base are indicated at the bottom of each column.
- b. Percent - The information provided by the "Allocation Base" section is converted to a percentage. For example, in the column entitled "City Clerk/Elections", Public Works Administration generated 68 agenda items which was 9.30233% of the City Clerk's total. The net sum of this column will be 1.
- c. Allocated - Indicates the actual cost of the Central Support function which is distributed to the benefitting activity. For instance, in the column entitled "City Clerk/Elections, Public Works Administration's share of the Clerk's expenses is \$44,286. Where the Central Support function itself is listed, a negative figure is shown since all of its costs are distributed to other activities. The net sum of each of these columns therefore is zero.

EXHIBIT A

(1)GENERAL SERVICES ADMIN				(2)TREASURER				(3)CITY CLERK/ELECTIONS			
CENTRAL SUPPORT	ALLOCATION	BASE PERCENT	ALLOCATED	ALLOCATION	BASE PERCENT	ALLOCATED	ALLOCATION	BASE PERCENT	ALLOCATED		
(1)GENERAL SERVICES ADMIN			-223978								
(2)TREASURER	0	0	0			-138448					
(3)CITY CLERK/ELECTIONS	0	0	0	229087	.0014095	195			-476L		
(4)FINANCE ADMIN	0	0	0	165729	.0010197	141	3	.0041040	195*		
(5)I/O CONTROL ACCOUNTING	0	0	0	188267	.0011583	160	0	0	0		
(6)MAYOR/COUNCIL	0	0	0	286012	.0017597	244	61	.0834473	39727		
(7)DISBURSEMENTS	0	0	0	201206	.0012379	171	0	0	0		
(8)CITY ATTORNEY	0	0	0	565976	.0034822	482	8	.0109439	5210		
(9)TELEPHONE	2.62	.0204368	4577.398	432244	.0026594	368	3	.0041040	1954		
(10)CENTRAL SERVICE	7.85	.0612324	13714.72	570853	.0035122	486	0	0	0		
(11)EMPLOYEE RELATIONS	0	0	0	181591	.0011172	155	15	.0205198	9769		
(12)FINANCE BUDGET	0	0	0	284084	.0017478	242	6	.0082079	3908		
(13)PROCUREMENT	2.62	.0204368	4577.398	153022	.0009415	130	0	0	0		
(14)CENTRAL STORES	3.91	.0304992	6831.154	101619	.0006252	87	0	0	0		
(15)CASHIERING REVENUE	0	0	0	88057	.0005418	75	0	0	0		
(16)FIN/BUD ACCOUNTING	0	0	0	263109	.0016188	224	0	0	0		
(17)SYSTEM&PROGRAMMING	0	0	0	462015	.0028426	394	1	.0013680	651		
(18)COMMUNITY SERVICE ADM	0	0	0	437109	.0026893	372	3	.0041040	1954		
(19)OPERATIONS DP	0	0	0	984133	.0060549	838	0	0	0		
(20)CITY MANAGER	0	0	0	449569	.0027660	383	1	.0013680	651		
(21)MANAGEMENT SERVICES	0	0	0	393116	.0024187	335	2	.0027360	1303		
(22)EMPLOYEE SERVICES	0	0	0	350958	.0021593	299	1	.0013680	651		
(23)COMMUNITY DEV ADM	0	0	0	154207	.0009488	131	2	.0027360	1303		
(24)MAINTENANCE & OPERATI	31.1	.2425897	54334.76	2683945	.0165131	2286	6	.0082079	3908		
(25)PUBLIC WORKS ADM	0	0	0	555475	.0034176	473	68	.0930233	44286		
(26)PROPERTY MAINTENANCE	0	0	0	317487	.0019534	270	0	0	0		
(27)ENFOR & COL REVENUE	0	0	0	47562	.0002926	41	2.5	.0034200	1628		
(28)PUBLIC SERV REVENUE	0	0	0	411472	.0025316	350	.8	.0010944	521		

OPERATING											

CITY TREASURER	0	0	0	217474	.0013380	185	5	.0068399	3256		
WORKERS COMPENSATION	0	0	0	697362	.0042906	594	0	0	0		
RISK MANAGEMENT	3	.0234009	5241.295	10904126	.0670882	9288	67	.0916553	43634		
FLEET MANAGEMENT	77.1	.6014041	134701.3	10936273	.0672860	9316	3	.0041040	1954		
PD-OFFICE OF CHIEF	0	0	0	2276621	.0140070	1939	0	0	0		
PD-OPERATIONS	0	0	0	18380221	.1130853	15656	3	.0041040	1954		
PD-INVESTIGATIONS	0	0	0	5486933	.0337587	4674	1	.0013680	6		
PD-ADMINISTRATIVE SERV	0	0	0	8624946	.0530655	7347	1	.0013680	6		
FIRE ADMIN	0	0	0	367186	.0022591	313	0	0	0		
FIRE PREV & WEED ABATE	0	0	0	904306	.0055638	770	0	0	0		
FIRE SUPPRESSION	0	0	0	20736535	.1275827	17664	2	.0027360	1303		
FIRE TRAIN & SAFE/EMERG P	0	0	0	358611	.0022064	305	1	.0013680	651		
PUBLIC WORKS-TRANSPORTATI	0	0	0	7819117	.0481076	6660	74	.1012312	48193		
PARKING FACILITIES	0	0	0	5788224	.0356124	4930	8	.0109439	5210		
ANIMAL CONTROL	0	0	0	562962	.0034637	480	1	.0013680	651		
PLANNING	0	0	0	1342877	.0082621	1144	275	.3761970	179096		
INSPECTIONS	0	0	0	2183790	.0134359	1860	19	.0259918	12374		
LIBRARY ADMIN	0	0	0	147689	.0009087	126	14	.0191518	9118		
LIBRARY SUPPORT SERV	0	0	0	279521	.0017198	238	0	0	0		
LIBRARY STAFF DEVEL	0	0	0	23826	.0001466	20	0	0	0		
LIBRARY PUBLIC SERVICE	0	0	0	2543839	.0156511	2167	2	.0027360	1303		
LIBRARY TECH SERV	0	0	0	671816	.0041334	572	0	0	0		
COMM CTR BOX OFFICE	0	0	0	538260	.0033117	458	.2	.0002736	130		
COMM CTR OPERATIONS	0	0	0	4233427	.0260464	3606	.8	.0010944	521		
RECREATION	0	0	0	3747788	.0230585	3192	8	.0109439	5210		
CAMP SACRAMENTO	0	0	0	146309	.0009002	125	1	.0013680	651		
BOAT HARBOR	0	0	0	345337	.0021247	294	0	0	0		
PARKS	0	0	0	6315166	.0388544	5379	5	.0068399	3256		
TREE SERVICES	0	0	0	2073774	.0127590	1766	2	.0027360	1303		
GOLF	0	0	0	1684482	.0103639	1435	1	.0013680	651		
ZOO	0	0	0	744531	.0045808	634	0	0	0		
CROCKER ART	0	0	0	417595	.0025693	356	2	.0027360	1303		
METRO ARTS	0	0	0	207960	.0012795	177	4	.0054720	2605		
MUSEUM HISTORY	0	0	0	321189	.0019761	274	2	.0027360	1303		
CADA	0	0	0	0	0	0	1	.0013680	651		
STDA	0	0	0	0	0	0	0	0	0		
CONVENTION BUREAU	0	0	0	0	0	0	0	0	0		
MT. VALLEY LIB	0	0	0	0	0	0	2	.0027360	1303		
SHRA	0	0	0	0	0	0	0	0	0		
WASTE-REFUSE COLLECTION	0	0	0	8572264	.0527413	7302	1	.0013680	651		
WASTE-STREET SWEEPING	0	0	0	324245	.0019837	275	1	.0013680	651		
WASTE-GARDEN REFUSE	0	0	0	3697481	.0227490	3150	1	.0013680	651		
WASTE-DOWNTOWN SIDEWALK	0	0	0	71101	.0004375	61	1	.0013680	651		
WASTE-VEGETAL WASTE	0	0	0	195827	.0012048	167	1	.0013680	651		
WATER SEWER-WATER PRODUCT	0	0	0	5232576	.0321937	4457	7	.0095759	4559		
WATER SEWER-WATER DISTRIB	0	0	0	4144751	.0255008	3531	7	.0095759	4559		
WATER SEWER-SEWER MAINTEN	0	0	0	3548931	.0218350	3023	7	.0095759	4559		
WATER SEWER- WASTE WATER	0	0	0	3397828	.0209053	2894	7	.0095759	4559		
REVENUE-ENFORCEMENT COL	0	0	0	177822	.0010941	151	9.5	.0129959	6187		
REVENUE-PROPERTY	0	0	0	85415	.0005255	73	0	0	0		
REVENUE-PUBLIC SERVICE	0	0	0	99673	.0006132	85	.2	.0002736	130		
TOTAL	128.2	1	0	162534071	1	0	731	1.000000	0		

EXHIBIT A

(4) FINANCE ADMIN

(5) I/O CONTROL ACCOUNTING

(6) MAYOR/COUNCIL

CENTRAL SUPPORT	ALLOCATION BASE	PERCENT	ALLOCATED	ALLOCATION BASE	PERCENT	ALLOCATED	ALLOCATION BASE	PERCENT	ALLOCATED
(1) GENERAL SERVICES ADMIN									
(2) TREASURER									
(3) CITY CLERK/ELECTIONS									
(4) FINANCE ADMIN			-150460						
(5) I/O CONTROL ACCOUNTING	15.9	.1514286	22784			-208162			
(6) MAYOR/COUNCIL	0	0	0	53	.0000747	16			-243940
(7) DISBURSEMENTS	16.9	.1609524	24217	24888	.0350946	7305	0	0	0
(8) CITY ATTORNEY	0	0	0	104	.0001467	31	8	.0119940	2926
(9) TELEPHONE	0	0	0	86	.0001213	25	3	.0044978	1097
(10) CENTRAL SERVICE	0	0	0	112	.0001579	33	0	0	0
(11) EMPLOYEE RELATION::	0	0	0	33	.0000465	10	15	.0224888	5486
(12) FINANCE BUDGET	25	.2380952	35824	3478	.0049043	1021	6	.0089955	2194
(13) PROCUREMENT	0	0	0	17	.0000240	5	0	0	0
(14) CENTRAL STORES	0	0	0	1025	.0014454	301	0	0	0
(15) CASHIERING REVENUE	1.8	.0171429	2579	1162	.0016385	341	0	0	0
(16) FIN/BUD ACCOUNTING	22.2	.2114286	31812	32945	.0464558	9670	0	0	0
(17) SYSTEM & PROGRAMMING	0	0	0	120277	.1696030	35305	1	.0014993	366
(18) COMMUNITY SERVICE ADM	0	0	0	80	.0001128	23	3	.0044978	1097
(19) OPERATIONS DP	0	0	0	180	.0002538	53	0	0	0
(20) CITY MANAGER	0	0	0	83	.0001170	24	1	.0014993	366
(21) MANAGEMENT SERVICES	0	0	0	72	.0001015	21	2	.0029985	731
(22) EMPLOYEE SERVICES	0	0	0	24916	.0351341	7314	1	.0014993	366
(23) COMMUNITY DEV ADM	0	0	0	28	.0000395	8	2	.0029985	731
(24) MAINTENANCE & OPERATI	0	0	0	494	.0006966	145	6	.0089955	2194
(25) PUBLIC WORKS ADM	0	0	0	102	.0001438	30	68	.1019490	24869
(26) PROPERTY MAINTENANCE	6.4	.0609524	9171	18677	.0263365	5482	0	0	0
(27) ENFOR & COL REVENUE	.6	.0057143	860	10819	.0152559	3176	2.5	.0037481	914
(28) PUBLIC SERV REVENUE	8.4	.08	12037	71470	.1007801	20979	.8	.0011994	293

OPERATING									

CITY TREASURER	0	0	0	40	.0000564	12	5	.0074963	1829
WORKERS COMPENSATION	0	0	0	60152	.0848205	17656	0	0	0
RISK MANAGEMENT	0	0	0	2008	.0028315	589	67	.1004498	24504
FLEET MANAGEMENT	0	0	0	4621	.0065161	1356	3	.0044978	1097
PD-OFFICE OF CHIEF	0	0	0	419	.0005908	123	0	0	0
PD-OPERATIONS	0	0	0	153444	.2163719	45040	3	.0044978	1097
PD-INVESTIGATIONS	0	0	0	1010	.0014242	296	1	.0014993	366
PD-ADMINISTRATIVE SERV	0	0	0	1588	.0022392	466	1	.0014993	366
FIRE ADMIN	0	0	0	68	.0000959	20	0	0	0
FIRE PREV & WEED ABATE	0	0	0	305	.0004301	90	0	0	0
FIRE SUPPRESSION	0	0	0	13209	.0186261	3877	2	.0029985	731
FIRE TRAIN & SAFE/EMERG P	0	0	0	66	.0000931	19	1	.0014993	366
PUBLIC WORKS-TRANSPORTATI	0	0	0	1568	.0022110	460	74	.1109445	27064
PARKING FACILITIES	0	0	0	944	.0013311	277	8	.0119940	2926
ANIMAL CONTROL	0	0	0	104	.0001467	31	1	.0014993	366
PLANNING	0	0	0	247	.0003483	73	275	.4122939	100575
INSPECTIONS	0	0	0	5167	.0072860	1517	19	.0284858	6949
LIBRARY ADMIN	0	0	0	27	.0000381	8	14	.0209895	5120
LIBRARY SUPPORT SERV	0	0	0	51	.0000719	15	0	0	0
LIBRARY STAFF DEVEL	0	0	0	4	.0000056	1	0	0	0
LIBRARY PUBLIC SERVICE	0	0	0	468	.0006599	137	2	.0029985	731
LIBRARY TECH SERV	0	0	0	124	.0001749	36	0	0	0
COMM CTR BOX OFFICE	0	0	0	99	.0001396	29	.2	.0002999	73
COMM CTR OPERATIONS	0	0	0	780	.0010999	229	.8	.0011994	293
RECREATION	0	0	0	597	.0008418	175	8	.0119940	2926
CAMP SACRAMENTO	0	0	0	27	.0000381	8	1	.0014993	366
BOAT HARBOR	0	0	0	64	.0000902	19	0	0	0
PARKS	0	0	0	1163	.0016399	341	5	.0074963	1829
TREE SERVICES	0	0	0	10915	.0153913	3204	2	.0029985	731
GOLF	0	0	0	310	.0004371	91	1	.0014993	366
ZOO	0	0	0	137	.0001932	40	0	0	0
CROCKER ART	0	0	0	77	.0001086	23	2	.0029985	731
METRO ARTS	0	0	0	34	.0000479	10	4	.0059970	1463
MUSEUM HISTORY	0	0	0	59	.0000832	17	2	.0029985	731
CADA	0	0	0	70000	.0987072	20547	1	.0014993	366
STDA	0	0	0	0	0	0	0	0	0
CONVENTION BUREAU	0	0	0	0	0	0	0	0	0
MT. VALLEY LIB	0	0	0	0	0	0	2	.0029985	731
SHRA	0	0	0	0	0	0	0	0	0
WASTE-REFUSE COLLECTION	0	0	0	1579	.0022266	463	1	.0014993	366
WASTE-STREET SWEEPING	0	0	0	59	.0000832	17	1	.0014993	366
WASTE-GARDEN REFUSE	0	0	0	681	.0009603	200	1	.0014993	366
WASTE-DOWNTOWN SIDEWALK	0	0	0	13	.0000183	4	1	.0014993	366
WASTE-VEGETAL WASTE	0	0	0	36	.0000508	11	1	.0014993	366
WATER SEWER-WATER PRODUCT	0	0	0	964	.0013593	283	7	.0104948	2560
WATER SEWER-WATER DISTRIB	0	0	0	763	.0010759	224	7	.0104948	2560
WATER SEWER-SEWER MAINTEN	0	0	0	654	.0009222	192	7	.0104948	2560
WATER SEWER- WASTE WATER	0	0	0	626	.0008827	184	7	.0104948	2560
REVENUE-ENFORCEMENT COL	4	.0380952	5732	40458	.0570500	11876	9.5	.0142429	3474
REVENUE-PROPERTY	1.8	.0171429	2579	5025	.0070858	1475	0	0	0
REVENUE-PUBLIC SERVICE	2	.0190476	2866	17313	.0244131	5082	.2	.0002999	73
TOTAL	105	1	0	709168	1	0	667	1.000000	0

EXHIBIT A

CENTRAL SUPPORT	(7)DISBURSEMENTS			(8)CITY ATTORNEY			(9)TELEPHONE			
	ALLOCATION	BASE PERCENT	ALLOCATED	ALLOCATION	BASE PERCENT	ALLOCATED	ALLOCATION	BASE PERCENT	ALLOCATED	
(1)GENERAL SERVICES ADMIN										
(2)TREASURER										
(3)CITY CLERK/ELECTIONS										
(4)FIANANCE ADMIN										
(5)I/O CONTROL ACCOUNTING										
(6)MAYOR/COUNCIL										
(7)DISBURSEMENTS			-229574							
(8)CITY ATTORNEY						-545887				
(9)TELEPHONE									-436615	
(10)CENTRAL SERVICE	.19	.0019612	450			0		6	.0089820	
(11)EMPLOYEE RELATIONS	.25	.0024734	568			13	.1455604	3	.0044910	
(12)FINANCE BUDGET	.11	.0011467	263			0	0	3	.0044910	
(13)PROCUREMENT	.06	.0005591	128			0	0	1	.0014970	
(14)CENTRAL STORES	.10	.0009856	226			0	0	1	.0014970	
(15)CASHIERING REVENUE	.20	.0020574	472			.18	.0020155	2	.0029940	
(16)FIN/BUD ACCOUNTING	.13	.0012748	293			0	0	7	.0104790	
(17)SYSTEM&PROGRAMMING	.20	.0020481	470			.05	.0005598	3	.0044910	
(18)COMMUNITY SERVICE ADM	.80	.0080365	1845			3.57	.0399731	13	.0194611	
(19)OPERATIONS DP	.35	.0035612	818			.12	.0013436	7	.0104790	
(20)CITY MANAGER	.13	.0013229	304			3.43	.0384056	6	.0089820	
(21)MANAGEMENT SERVICES	.49	.0049040	1126			2.32	.0259769	6	.0089820	
(22)EMPLOYEE SERVICES	.26	.0026135	600			9.48	.1061471	5	.0074850	
(23)COMMUNITY DEV ADM	.06	.0006528	150			0	0	0	0	
(24)MAINTENANCE & OPERATI	.68	.0068627	1575			0	0	10	.0149701	
(25)PUBLIC WORKS ADM	.43	.0043457	998			3.86	.0432202	18	.0269461	
(26)PROPERTY MAINTENANCE	.73	.0073709	1692			.67	.0075020	4.7	.0070359	
(27)ENFOR & COL REVENUE	.54	.0054077	1241			.1	.0011197	.6	.0008982	
(28)PUBLIC SERV REVENUE	.24	.0023730	545			.87	.0097414	4.8	.0071856	

OPERATING										

CITY TREASURER	.17	.0017342	398			.87	.0097414	5318	2	.0029940
WORKERS COMPENSATION	.35	.0034914	802			2.05	.0229538	12530	5	.0074850
RISK MANAGEMENT	.47	.0047104	1081			7.29	.0816258	44558	3	.0044910
FLEET MANAGEMENT	1.76	.0177242	4069			0	0	0	18	.0269461
PD-OFFICE OF CHIEF	1.22	.0122954	2823			.64	.0071661	3912	13	.0194611
PD-OPERATIONS	7.13	.0719254	16512			4.84	.0541933	29583	103	.1541916
PD-INVESTIGATIONS	1.95	.0196640	4514			1.46	.0163476	8924	31	.0464072
PD-ADMINISTRATIVE SERV	3.34	.0336660	7729			2.19	.0245213	13386	49	.0733533
FIRE ADMIN	.20	.0020570	472			.03	.0003359	183	1	.0014970
FIRE PREV & WEED ABATE	.41	.0041016	942			.19	.0021274	1161	2	.0029940
FIRE SUPPRESSION	8.25	.0831241	19083			1.2	.0134363	7335	46	.0688623
FIRE TRAIN & SAFE/EMERG P	.29	.0029169	670			.01	.0001120	61	2	.0029940
PUBLIC WORKS-TRANSPORTATI	3.97	.0400535	9195			.86	.0096294	5257	12	.0179641
PARKING FACILITIES	1.37	.0137805	3164			1.28	.0143321	7824	0	0
ANIMAL CONTROL	.34	.0034345	788			.1	.0111970	6112	4	.0059880
PLANNING	.64	.0064277	1476			16.86	.1887807	103053	10	.0149701
INSPECTIONS	2.01	.0202996	4660			4.57	.0511701	27933	20	.0299401
LIBRARY ADMIN	.20	.0020054	460			0	0	0	0	0
LIBRARY SUPPORT SERV	2.62	.0264200	6065			0	0	0	0	0
LIBRARY STAFF DEVEL	.05	.0004681	107			0	0	0	0	0
LIBRARY PUBLIC SERVICE	1.62	.0163501	3754			0	0	0	20	.0299401
LIBRARY TECH SERV	.38	.0038163	877			.86	.0096294	5257	0	0
COMM CTR BOX OFFICE	.26	.0026293	604			0	0	0	4	.0059880
COMM CTR OPERATIONS	.96	.0096802	2222			.43	.0048147	2628	35	.0523952
RECREATION	11.72	.1181701	27129			.29	.0032471	1773	71	.1062874
CAMP SACRAMENTO	.14	.0014470	332			.43	.0048147	2628	1	.0014970
BOAT HARBOR	.62	.0062869	1443			.14	.0015676	856	2	.0029940
PARKS	5.69	.0573668	13170			.57	.0063823	3484	0	0
TREE SERVICES	1.37	.0138562	3181			0	0	0	40	.0598802
GOLF	.96	.0096372	2212			.14	.0015676	856	0	0
ZOO	.72	.0072883	1673			.14	.0015676	856	3	.0044910
CROCKER ART	.52	.0052390	1203			.29	.0032471	1773	6	.0089820
METRO ARTS	1.03	.0104298	2394			.43	.0048147	2628	8	.0119760
MUSEUM HISTORY	.37	.0037080	851			.14	.0015676	856	0	0
CADA	12.05	.1214283	27877			0	0	0	0	0
STDA	2.36	.0237446	5451			0	0	0	0	0
CONVENTION BUREAU	2.55	.0256983	5900			0	0	0	8	.0119760
MT. VALLEY LIB	1.10	.0111209	2553			0	0	0	0	0
SHRA	.00	0	0			0	0	0	0	0
WASTE-REFUSE COLLECTION	3.43	.0345724	7937			.14	.0015676	856	6	.0089820
WASTE-STREET SWEEPING	.14	.0013762	316			.14	.0015676	856	0	0
WASTE-GARDEN REFUSE	1.34	.0134606	3090			.57	.0063823	3484	4	.0059880
WASTE-DOWNTOWN SIDEWALK	.04	.0003685	85			.14	.0015676	856	0	0
WASTE-VEGETAL WASTE	.06	.0005611	129			.15	.0016795	917	4	.0059880
WATER SEWER-WATER PRODUCT	1.69	.0170370	3911			.22	.0024633	1345	10	.0149701
WATER SEWER-WATER DISTRIB	1.64	.0165362	3796			.21	.0023514	1284	8	.0119760
WATER SEWER-SEWER MAINTEN	1.35	.0136351	3130			.14	.0015676	856	7	.0104790
WATER SEWER- WASTE WATER	1.02	.0102457	2352			0	0	0	5	.0074850
REVENUE-ENFORCEMENT COL	.37	.0036901	847			.36	.0040309	2200	1.4	.0020958
REVENUE-PROPERTY	.17	.0017314	397			.18	.0020155	1100	1.3	.0019461
REVENUE-PUBLIC SERVICE	.16	.0016293	374			.21	.0023514	1284	1.2	.0017964
TOTAL	99.20		1	0	89.31	1.000000	0	668	1	0

EXHIBIT A

22

(10)CENTRAL SERVICE				(11)EMPLOYEE RELATIONS				(12)FINANCE BUDGET			
CENTRAL SUPPORT	ALLOCATION	BASE PERCENT	ALLOCATED	ALLOCATION	BASE PERCENT	ALLOCATED	ALLOCATION	BASE PERCENT	ALLOCATED		
(1)GENERAL SERVICES ADMIN											
(2)TREASURER											
(3)CITY CLERK/ELECTIONS											
(4)FINANCE ADMIN											
(5)I/O CONTROL ACCOUNTING											
(6)MAYOR/COUNCIL											
(7)DISBURSEMENTS											
(8)CITY ATTORNEY											
(9)TELEPHONE											
(10)CENTRAL SERVICE			-586673								
(11)EMPLOYEE RELATIONS	.31	.003496	2051			-265352					
(12)FINANCE BUDGET	1.62	.018268	10717	5.50	.0018652	495			-338988		
(13)PROCUREMENT	.14	.001579	926	2.62	.0008885	236	153023	.0009598	325		
(14)CENTRAL STORES	.14	.001579	926	3.91	.0013260	352	101619	.0006374	216		
(15)CASHIERING REVENUE	2.3	.025936	15216	3.49	.0011835	352	88057	.0005523	187		
(16)FIN/BUD ACCOUNTING	1.03	.011615	6814	7.00	.0023781	630	263109	.0016503	559		
(17)SYSTEM&PROGRAMMING	.25	.002819	1654	11.15	.0037812	1003	462015	.0028979	982		
(18)COMMUNITY SERVICE ADM	.7	.007894	4631	12.00	.0040695	1080	437109	.0027417	929		
(19)OPERATIONS DP	.52	.005864	3440	17.85	.0060533	1606	984133	.0061729	2093		
(20)CITY MANAGER	.8	.009021	5292	7.00	.0023738	630	449569	.0028199	956		
(21)MANAGEMENT SERVICES	.87	.009811	5756	9.00	.0030521	810	393116	.0024658	836		
(22)EMPLOYEE SERVICES	1.74	.019621	11511	6.72	.0022789	605	350958	.0022013	746		
(23)COMMUNITY DEV ADM	0	0	0	3.00	.0010174	270	154207	.0009672	328		
(24)MAINTENANCE & OPERATI	.03	.000338	198	31.10	.0105467	2799	2683945	.0168347	5707		
(25)PUBLIC WORKS ADM	4.33	.048827	28646	8.00	.0027130	720	555475	.0034842	1181		
(26)PROPERTY MAINTENANCE	8.37	.094384	55373	10.09	.0034217	908	317487	.0019914	675		
(27)ENFOR & COL REVENUE	1.25	.014096	8270	1.60	.0005426	144	47562	.0002983	101		
(28)PUBLIC SERV REVENUE	12.19	.137461	80644	9.77	.0033132	879	411472	.0025809	875		

OPERATING											

CITY TREASURER	.3	.003383	1985	4.88	.0016549	439	217474	.0013641	462		
WORKERS COMPENSATION	1.74	.019621	11511	12.32	.0041780	1109	697362	.0043741	1483		
RISK MANAGEMENT	.3	.003383	1985	3.00	.0010174	270	10904126	.0683949	23185		
FILET MANAGEMENT	.32	.003608	2117	77.10	.0261462	6938	10936273	.0685965	23253		
PD-OFFICE OF CHIEF	11.55	.130244	76410	42.00	.0142431	3779	2276621	.0142798	4841		
PD-OPERATIONS	0	0	0	418.61	.1419594	37669	18380221	.1152878	39081		
PD-INVESTIGATIONS	0	0	0	113.80	.0385920	10240	5486933	.0344161	11667		
PD-ADMINISTRATIVE SERV	0	0	0	193.80	.0657216	17439	8624946	.0540990	18339		
FIRE ADMIN	4	.045106	26462	6.00	.0020347	540	367186	.0023031	781		
FIRE PREV & WEED ABATE	.04	.000451	265	20.00	.0067824	1800	904306	.0056722	1923		
FIRE SUPPRESSION	0	0	0	411.00	.1393787	36984	20736535	.1300675	44091		
FIRE TRAIN & SAFE/EMERG P	.39	.004398	2580	5.75	.0019499	517	358611	.0022493	763		
PUBLIC WORKS-TRANSPORTATI	.52	.005864	3440	179.00	.0607027	16108	7819117	.0490445	16625		
PARKING FACILITIES	.82	.009247	5425	71.50	.0242472	6434	5788224	.0363060	12307		
ANIMAL CONTROL	.19	.002143	1257	15.12	.0051275	1361	562962	.0035311	1197		
PLANNING	7.45	.084010	49286	29.40	.0099702	2646	1342877	.0084230	2855		
INSPECTIONS	1.52	.017140	10056	53.00	.0179734	4769	2183790	.0136976	4643		
LIBRARY ADMIN	.09	.001015	595	3.00	.0010174	270	147689	.0009264	314		
LIBRARY SUPPORT SERV	.12	.001353	794	7.00	.0023738	630	279521	.0017533	594		
LIBRARY STAFF DEVEL	0	0	0	1.00	.0003391	90	23826	.0001494	51		
LIBRARY PUBLIC SERVICE	0	0	0	68.00	.0230602	6119	2543839	.0159559	5409		
LIBRARY TECH SERV	0	0	0	21.00	.0071215	1890	671816	.0042139	1428		
COMM CTR BOX OFFICE	.13	.001466	860	11.30	.0038321	1017	538260	.0033762	1144		
COMM CTR OPERATIONS	1	.011276	6616	41.55	.0140905	3739	4233427	.0265537	9001		
RECREATION	4.96	.055931	32813	150.20	.0509360	13516	3747788	.0235076	7969		
CAMP SACRAMENTO	.12	.001353	794	4.96	.0016820	446	146309	.0009177	311		
BOAT HARBOR	.22	.002481	1455	6.40	.0021704	576	345337	.0021661	734		
PARKS	.15	.001691	992	196.14	.0665152	17650	6315166	.0396111	13428		
TREE SERVICES	.35	.003947	2315	56.88	.0192892	5118	2073774	.0130075	4409		
GOLF	.08	.000902	529	36.00	.0122084	3240	1684482	.0105657	3582		
ZOO	.13	.001466	860	21.17	.0071929	1905	744531	.0046700	1583		
CROCKER ART	1.39	.015674	9196	11.00	.0037303	990	417595	.0026193	888		
METRO ARTS	1.17	.013194	7740	3.50	.0011869	315	207960	.0013044	442		
MUSEUM HISTORY	.72	.008119	4763	5.00	.0016956	450	321189	.0020146	683		
CADA	0	0	0	.00	0	0	0	0	0		
STDA	0	0	0	.00	0	0	0	0	0		
CONVENTION BUREAU	0	0	0	.00	0	0	0	0	0		
MT. VALLEY LIB	0	0	0	.00	0	0	0	0	0		
SHRA	0	0	0	.00	0	0	0	0	0		
WASTE-REFUSE COLLECTION	1.07	.012066	7079	177.41	.0601635	15965	8572264	.0537685	18227		
WASTE-STREET SWEEPING	.04	.000451	265	6.87	.0023298	618	322425	.0020224	686		
WASTE-GARDEN REFUSE	.46	.005187	3043	69.77	.0236605	6278	3697481	.0231920	7862		
WASTE-DOWNTOWN SIDEWALK	.01	.000113	66	2.11	.0007155	190	71101	.0004460	151		
WASTE-VEGETAL WASTE	.03	.000338	198	3.17	.0010750	285	195827	.0012283	416		
WATER SEWER-WATER PRODUCT	.27	.003045	1786	65.91	.0223515	5931	5232576	.0328207	11126		
WATER SEWER-WATER DISTRIB	.21	.002368	1389	63.19	.0218291	5686	4144751	.0259975	8813		
WATER SEWER-SEWER MAINTEN	.18	.002030	1191	55.56	.0188416	5000	3548931	.0222603	7546		
REVENUE-SEWER- WASTE WATER	.17	.001917	1125	43.58	.0147789	3922	3397828	.0213125	7225		
REVENUE-ENFORCEMENT COL	4.68	.052774	30961	5.97	.0020286	537	177822	.0011154	378		
REVENUE-PROPERTY	2.25	.025372	14885	2.71	.0009190	244	85415	.0005358	182		
REVENUE-PUBLIC SERVICE	2.95	.033266	19516	2.37	.0008037	213	99673	.0006252	212		
TOTAL	88.68	1.00000	0	2948.80	1	0	159429023	1	0		

EXHIBIT A

(13)PROCUREMENT				(14)CENTRAL STORES				(15)CASHIERING REVENUE			
CENTRAL SUPPORT	ALLOCATION	BASE PERCENT	ALLOCATED	ALLOCATION	BASE PERCENT	ALLOCATED	ALLOCATION	BASE PERCENT	ALLOCATED		
(1)GENERAL SERVICES ADMIN											
(2)TREASURER											
(3)CITY CLERK/ELECTIONS											
(4)FINANCE ADMIN											
(5)I/O CONTROL ACCOUNTING											
(6)MAYOR/COUNCIL											
(7)DISBURSEMENTS											
(8)CITY ATTORNEY											
(9)TELEPHONE											
(10)CENTRAL SERVICE											
(11)EMPLOYEE RELATIONS											
(12)FINANCE BUDGET											
(13)PROCUREMENT			-159587								
(14)CENTRAL STORES			1123			-111584					
(15)CASHIERING REVENUE	43	.0070399	1123			270			-99137		
(16)FIN/BUD ACCOUNTING	5	.0008186	131	7	.0024188	308			0		
(17)SYSTEM&PROGRAMMING	45	.0073674	1176	8	.0027643	540	.00	0	0		
(18)COMMUNITY SERVICE ADM	3	.0004912	78	14	.0048376	1697	.00	0	0		
(19)OPERATIONS DP	141	.0230845	3684	44	.0152039	1118	676.00	.0028130	279		
(20)CITY MANAGER	55	.0090046	1437	29	.0100207	463	.00	0	0		
(21)MANAGEMENT SERVICES	6	.0009823	157	12	.0041465	1889	.00	0	0		
(22)EMPLOYEE SERVICES	13	.0021284	340	49	.0169316	1504	.00	0	0		
(23)COMMUNITY DEV ADM	13	.0021284	340	39	.0134762	0	.00	0	0		
(24)MAINTENANCE & OPERATI	0	0	0	0	0	11413	.00	0	0		
(25)PUBLIC WORKS ADM	331	.0541912	8648	296	.1022806	2005	520.00	.0021639	215		
(26)PROPERTY MAINTENANCE	464	.0759659	12123	52	.0179682	910	8268.00	.0344053	3411		
(27)ENPOR & COL REVENUE	8.7	.0014244	227	23.6	.0081548	139	521.00	.0021680	215		
(28)PUBLIC SERV REVENUE	5.5	.0009005	144	3.6	.0012440	1180	171620.00	.7141549	70799		
	15.3	.0025049	400	30.6	.0105736						

OPERATING											

CITY TREASURER	13	.0021284	340	24	.0082930	925	95.00	.0003953	39		
WORKERS COMPENSATION	28	.0045842	732	15	.0051831	578	52.00	.0002164	21		
RISK MANAGEMENT	30	.0049116	784	29	.0100207	1118	.00	0	0		
FLEET MANAGEMENT	752	.1231172	19648	441	.1523842	17004	52.00	.0002164	21		
PD-OFFICE OF CHIEF	80	.0130976	2090	16	.0055287	617	364.00	.0015147	150		
PD-OPERATIONS	156	.0255403	4076	153	.0528680	5899	.00	0	0		
PD-INVESTIGATIONS	54	.0088409	1411	46	.0158950	1774	520.00	.0021639	215		
PD-ADMINISTRATIVE SERV	466	.0762934	12175	73	.0252246	2815	52.00	.0002164	21		
FIRE ADMIN	51	.0083497	1333	0	0	0	52.00	.0002164	21		
FIRE PREV & WEED ABATE	120	.0196464	3135	127	.0438839	4897	3000.00	.0124838	1238		
FIRE SUPPRESSION	0	0	0	0	0	0	.00	0	0		
FIRE TRAIN & SAFE/EMERG P	112	.0183366	2926	0	0	0	.00	0	0		
PUBLIC WORKS-TRANSPORTATI	219	.0358546	5722	42	.0145128	1619	624.00	.0025966	257		
PARKING FACILITIES	0	0	0	0	0	0	3744.00	.0155797	1545		
ANIMAL CONTROL	73	.0119515	1907	34	.0117484	1311	.00	0	0		
PLANNING	51	.0083497	1333	26	.0089841	1002	844.00	.0035121	348		
INSPECTIONS	90	.0147348	2351	43	.0148583	1658	416.00	.0017311	172		
LIBRARY ADMIN	0	0	0	0	0	0	52.00	.0002164	21		
LIBRARY SUPPORT SERV	0	0	0	0	0	0	.00	0	0		
LIBRARY STAFF DEVEL	0	0	0	0	0	0	.00	0	0		
LIBRARY PUBLIC SERVICE	203	.0332351	5304	69	.0238424	2660	.00	0	0		
LIBRARY TECH SERV	0	0	0	0	0	0	.00	0	0		
COMM CTR BOX OFFICE	68	.0111329	1777	13	.0044921	501	564.00	.0023469	233		
COMM CTR OPERATIONS	538	.0880812	14057	105	.0362820	4048	.00	0	0		
RECREATION	232	.0379830	6062	221	.0763649	8521	312.00	.0012983	129		
CAMP SACRAMENTO	65	.0106418	1698	19	.0065653	733	.00	0	0		
BOAT HARBOR	27	.0044204	705	23	.0079475	887	52.00	.0002164	21		
PARKS	0	0	0	376	.1299240	14497	140.00	.0005826	58		
TREE SERVICES	15	.0024558	392	0	0	0	.00	0	0		
GOLF	0	0	0	0	0	0	884.00	.0036786	365		
ZOO	130	.0212836	3397	33	.0114029	1272	104.00	.0004328	43		
CROCKER ART	73	.0119515	1907	36	.0124395	1388	156.00	.0006492	64		
METRO ARTS	54	.0088409	1411	27	.0093296	1041	104.00	.0004328	43		
MUSEUM HISTORY	39	.0063851	1019	47	.0162405	1812	52.00	.0002164	21		
CADA	0	0	0	3	.0010366	116	520.00	.0021639	215		
STDA	0	0	0	0	0	0	104.00	.0004328	43		
CONVENTION BUREAU	0	0	0	2	.0006911	77	.00	0	0		
MT. VALLEY LIB	0	0	0	0	0	0	.00	0	0		
SHRA	0	0	0	0	0	0	.00	0	0		
WASTE-REFUSE COLLECTION	34	.0055665	888	0	0	0	104.00	.0004328	43		
WASTE-STREET SWEEPING	2	.0003274	52	0	0	0	.00	0	0		
WASTE-GARDEN REFUSE	21	.0034381	549	0	0	0	.00	0	0		
WASTE-DOWNTOWN SIDEWALK	0	0	0	0	0	0	.00	0	0		
WASTE-VEGETAL WASTE	17	.0027832	444	0	0	0	.00	0	0		
WATER SEWER-WATER PRODUCT	359	.0587754	9380	69	.0238424	2660	.00	0	0		
WATER SEWER-WATER DISTRIB	284	.0464964	7420	55	.0190048	2121	.00	0	0		
WATER SEWER-SEWER MAINTEN	243	.0397839	6349	47	.0162405	1812	.00	0	0		
WATER SEWER- WASTE WATER	234	.0383104	6114	45	.0155494	1735	.00	0	0		
REVENUE-ENFORCEMENT COL	20.5	.0033563	536	13.4	.0046303	517	1947.00	.0081020	803		
REVENUE-PROPERTY	2.3	.0003766	60	6.4	.0022115	247	2225.00	.0092588	918		
REVENUE-PUBLIC SERVICE	3.7	.0006058	97	7.4	.0025570	285	41572.00	.1729918	17150		
TOTAL	6108	1	0	2894	1	0	240312.00	1	0		

(16)FIN/BUD ACCOUNTING				(17)SYSTEM&PROGRAMMING				(18)COMMUNITY SERVICE ADMIN			
CENTRAL SUPPORT	ALLOCATION	BASE PERCENT	ALLOCATED	ALLOCATION	BASE PERCENT	ALLOCATED	ALLOCATION	BASE PERCENT	ALLOCATED		
(1)GENERAL SERVICES ADMIN											
(2)TREASURER											
(3)CITY CLERK/ELECTIONS											
(4)FINANCE ADMIN											
(5)I/O CONTROL ACCOUNTING											
(6)MAYOR/COUNCIL											
(7)DISBURSEMENTS											
(8)CITY ATTORNEY											
(9)TELEPHONE											
(10)CENTRAL SERVICE											
(11)EMPLOYEE RELATIONS											
(12)FINANCE BUDGET											
(13)PROCUREMENT											
(14)CENTRAL STORES											
(15)CASHIERING REVENUE											
(16)FIN/BUD ACCOUNTING			-314544								
(17)SYSTEM&PROGRAMMING	462015	.0028613	900			-555512					
(18)COMMUNITY SERVICE ADM	437109	.0027071	851	0	0	0			-489719		
(19)OPERATIONS DP	984133	.0060949	1917	0	0	0	0	0	0		
(20)CITY MANAGER	449569	.0027842	876	6	.0005099	283	0	0	0		
(21)MANAGEMENT SERVICES	393116	.0024346	766	0	0	0	0	0	0		
(22)EMPLOYEE SERVICES	350958	.0021735	684	1146	.0973910	54102	0	0	0		
(23)COMMUNITY DEV ADM	154207	.0009550	300	0	0	0	0	0	0		
(24)MAINTENANCE & OPERATI	2683945	.0166220	5228	68	.0057789	3210	0	0	0		
(25)PUBLIC WORKS ADM	555475	.0034401	1082	0	0	0	0	0	0		
(26)PROPERTY MAINTENANCE	317487	.0019662	618	699	.0594034	32999	0	0	0		
(27)ENFOR & COL REVENUE	47562	.0002946	93	170	.0144472	8026	0	0	0		
(28)PUBLIC SERV REVENUE	411472	.0025483	802	2898	.2462820	136813	0	0	0		

OPERATING											

CITY TREASURER	217474	.0013468	424	502	.0426617	23699	0	0	0		
WORKERS COMPENSATION	697362	.0043188	1358	1032	.0877029	48720	0	0	0		
RISK MANAGEMENT	10904126	.0675305	21241	254	.0215858	11991	0	0	0		
FLEET MANAGEMENT	10936273	.0677296	21304	1594	.1354636	75252	0	0	0		
PD-OFFICE OF CHIEF	2276621	.0140994	4435	0	0	0	0	0	0		
PD-OPERATIONS	18380221	.1138309	35805	232	.0197162	10953	0	0	0		
PD-INVESTIGATIONS	5486933	.0339812	10689	0	0	0	0	0	0		
PD-ADMINISTRATIVE SERV	8624946	.0534153	16801	0	0	0	0	0	0		
FIRE ADMIN	367186	.0022740	715	0	0	0	0	0	0		
FIRE PREV & WEED ABATE	904306	.0056005	1762	0	0	0	0	0	0		
FIRE SUPPRESSION	20736535	.1284238	40395	722	.0613580	34085	0	0	0		
FIRE TRAIN & SAFE/EMERG P	358611	.0022209	699	165	.0140223	7790	0	0	0		
PUBLIC WORKS-TRANSPORTATI	7819117	.0484247	15232	0	0	0	0	0	0		
PARKING FACILITIES	5788224	.0358471	11275	749	.0636526	35360	0	0	0		
ANIMAL CONTROL	562962	.0034865	1097	0	0	0	0	0	0		
PLANNING	1342877	.0083166	2616	0	0	0	0	0	0		
INSPECTIONS	2183790	.0135245	4254	0	0	0	0	0	0		
LIBRARY ADMIN	147689	.0009147	288	0	0	0	0	0	0		
LIBRARY SUPPORT SERV	279521	.0017311	545	0	0	0	0	0	0		
LIBRARY STAFF DEVEL	23826	.0001476	46	0	0	0	0	0	0		
LIBRARY PUBLIC SERVICE	2543839	.0157543	4955	6	.0005099	283	0	0	0		
LIBRARY TECH SERV	671816	.0041606	1309	0	0	0	0	0	0		
COMM CTR BOX OFFICE	538260	.0033335	1049	0	0	0	0	0	0		
COMM CTR OPERATIONS	4233427	.0262181	8247	0	0	0	0	0	0		
RECREATION	3747788	.0232105	7301	0	0	0	3747788	.2341763	114680		
CAMP SACRAMENTO	146309	.0009061	285	0	0	0	146309	.0091420	4477		
BOAT HARBOR	345337	.0021387	673	0	0	0	345337	.0215780	10567		
PARKS	6315166	.0391106	12302	0	0	0	6315166	.3945960	193241		
TREE SERVICES	2073774	.0128431	4040	0	0	0	2073774	.1295774	63456		
ZOO	1684482	.0104322	3281	0	0	0	1684482	.1052530	51544		
GOLF	744531	.0046110	1450	0	0	0	744531	.0465212	22782		
CROCKER ART	417595	.0025862	813	0	0	0	417595	.0260930	12778		
METRO ARTS	207960	.0012879	405	0	0	0	207960	.0129941	6363		
MUSEUM HISTORY	321189	.0019892	626	0	0	0	321189	.0200691	9828		
CADA	2555774	.0158282	4979	0	0	0	0	0	0		
STDA	0	0	0	0	0	0	0	0	0		
CONVENTION BUREAU	90600	.0005611	176	0	0	0	0	0	0		
MT. VALLEY LIB	0	0	0	0	0	0	0	0	0		
SHRA	0	0	0	0	0	0	0	0	0		
WASTE-REFUSE COLLECTION	8572264	.0530890	16699	0	0	0	0	0	0		
WASTE-STREET SWEEPING	322425	.0019968	628	0	0	0	0	0	0		
WASTE-GARDEN REFUSE	3697481	.0228989	7203	0	0	0	0	0	0		
WASTE-DOWNTOWN SIDEWALK	71101	.0004403	139	0	0	0	0	0	0		
WASTE-VEGETAL WASTE	195827	.0012128	381	0	0	0	0	0	0		
WATER SEWER-WATER PRODUCT	5232576	.0324060	10193	0	0	0	0	0	0		
WATER SEWER-WATER DISTRIB	4144751	.0256689	8074	0	0	0	0	0	0		
WATER SEWER-SEWER MAINTEN	3548931	.0219789	6913	0	0	0	0	0	0		
WATER SEWER- WASTE WATER	3397828	.0210431	6619	0	0	0	0	0	0		
REVENUE-ENFORCEMENT COL	177822	.0011013	346	634	.0538795	29931	0	0	0		
REVENUE-PROPERTY	85415	.0005290	166	188	.0159769	8875	0	0	0		
REVENUE-PUBLIC SERVICE	99673	.0006173	194	702	.0596584	33141	0	0	0		
TOTAL	161469589	1	0	11767	1	0	16004131	1	0		

EXHIBIT A

CENTRAL SUPPORT	(19) OPERATIONS DP			(20) CITY MANAGER			(21) MANAGEMENT SERVICES		
	ALLOCATION	BASE PERCENT	ALLOCATED	ALLOCATION	BASE PERCENT	ALLOCATED	ALLOCATION	BASE PERCENT	ALLOCATED
(1) GENERAL SERVICES ADMIN									
(2) TREASURER									
(3) CITY CLERK/ELECTIONS									
(4) FINANCE ADMIN									
(5) I/O CONTROL ACCOUNTING									
(6) MAYOR/COUNCIL									
(7) DISBURSEMENTS									
(8) CITY ATTORNEY									
(9) TELEPHONE									
(10) CENTRAL SERVICE									
(11) EMPLOYEE RELATIONS									
(12) FINANCE BUDGET									
(13) PROCUREMENT									
(14) CENTRAL STORES									
(15) CASHIERING REVENUE									
(16) FIN/BUD ACCOUNTING									
(17) SYSTEM&PROGRAMMING									
(18) COMMUNITY SERVICE ADM									
(19) OPERATIONS DP			-1050183						
(20) CITY MANAGER	83	.0001825	192			-397464			
(21) MANAGEMENT SERVICES	72	.0001583	166	393116	.0025121	998			-421463
(22) EMPLOYEE SERVICES	24916	.0547932	57543	350958	.0022427	891	6.72	.0023421	987
(23) COMMUNITY DEV ADM	28	.0000616	65	154207	.0009854	392	3.00	.0010456	441
(24) MAINTENANCE & OPERATI	494	.0010864	1141	2683945	.0171509	6817	31.10	.0108390	4568
(25) PUBLIC WORKS ADM	102	.0002243	236	555475	.0035496	1411	8.00	.0027882	1175
(26) PROPERTY MAINTENANCE	18677	.0410729	43134	317487	.0020288	806	10.09	.0035166	1482
(27) ENFOR & COL REVENUE	10819	.0237922	24986	47562	.0003039	121	1.60	.0005576	235
(28) PUBLIC SERV REVENUE	71470	.1571709	165058	411472	.0026294	1045	9.77	.0034050	1435

OPERATING									

CITY TREASURER	40	.0000880	92	217474	.0013897	552	4.88	.0017008	717
WORKERS COMPENSATION	60152	.1322813	138919	697362	.0044563	1771	12.32	.0042938	1810
RISK MANAGEMENT	2008	.0044158	4637	10904126	.0696792	27695	3.00	.0010456	441
FLEET MANAGEMENT	4621	.0101621	10672	10936273	.0698846	27777	77.10	.0268709	11325
PD-OFFICE OF CHIEF	419	.0009214	968	2276621	.0145480	5782	42.00	.0146378	6169
PD-OPERATIONS	153444	.3374413	354375	18380221	.1174527	46683	418.61	.1458937	61489
PD-INVESTIGATIONS	1010	.0022211	2333	5486933	.0350624	13936	113.80	.0396615	16716
PD-ADMINISTRATIVE SERV	1588	.0034922	3667	8624946	.0551149	21906	193.80	.0675431	28467
FIRE ADMIN	68	.0001495	157	367186	.0023464	933	6.00	.0020911	881
FIRE PREV & WEED ABATE	305	.0006707	704	904306	.0057787	2297	20.00	.0069704	2938
FIRE SUPPRESSION	13209	.0290481	30506	20736535	.1325100	52668	411.00	.1432415	60371
FIRE TRAIN & SAFE/EMERG P	66	.0001451	152	358611	.0022916	911	5.75	.0020040	845
PUBLIC WORKS-TRANSPORTATI	1568	.0034482	3621	7819117	.0499655	19859	179.00	.0623850	26293
PARKING FACILITIES	944	.0020760	2180	5788224	.0369877	14701	71.50	.0249191	10502
ANIMAL CONTROL	104	.0002287	240	562962	.0035974	1430	15.12	.0052696	2221
PLANNING	247	.0005432	570	1342877	.0085812	3411	29.40	.0102465	4319
INSPECTIONS	5167	.0113628	11933	2183790	.0139548	5547	53.00	.0184715	7785
LIBRARY ADMIN	27	.0000594	62	147689	.0009438	375	3.00	.0010456	441
LIBRARY SUPPORT SERV	51	.0001122	118	279521	.0011862	710	7.00	.0024396	1028
LIBRARY STAFF DEVEL	4	.0000088	9	23826	.0001523	61	1.00	.0003485	147
LIBRARY PUBLIC SERVICE	468	.0010292	1081	2543839	.0162556	6461	68.00	.0236993	9988
LIBRARY TECH SERV	124	.0002727	286	671816	.0042930	1706	21.00	.0073189	3065
COMM CTR BOX OFFICE	99	.0002177	229	538260	.0034396	1367	11.30	.0039383	1660
COMM CTR OPERATIONS	780	.0017153	1801	4233427	.0270523	10752	41.55	.0144810	6103
RECREATION	597	.0013129	1379	3747788	.0239490	9519	150.20	.0523476	22063
CAMP SACRAMENTO	27	.0000594	62	146309	.0009349	372	4.96	.0017287	729
BOAT HARBOR	64	.0001407	148	345337	.0022068	877	6.40	.0022305	940
PARKS	1163	.0025576	2686	6315166	.0403550	16040	196.14	.0683586	28811
TREE SERVICES	10915	.0240034	25208	2073774	.0132518	5267	56.88	.0198238	8355
GOLF	310	.0006817	716	1684482	.0107641	4278	36.00	.0125467	5288
ZOO	137	.0003013	316	744531	.0047577	1891	21.17	.0073782	3110
CROCKER ART	77	.0001693	178	417595	.0026685	1061	11.00	.0038337	1616
METRO ARTS	34	.0000748	79	207960	.0013289	528	3.50	.0012198	514
MUSEUM HISTORY	59	.0001297	136	321189	.0020525	816	5.00	.0017426	734
CADA	0	0	0	0	0	0	.00	0	0
STDA	0	0	0	0	0	0	.00	0	0
CONVENTION BUREAU	0	0	0	0	0	0	.00	0	0
MT. VALLEY LIB	0	0	0	0	0	0	.00	0	0
SHRA	0	0	0	0	0	0	.00	0	0
WASTE-REFUSE COLLECTION	1579	.0034724	3647	8572264	.0547782	21772	177.41	.0618308	26059
WASTE-STREET SWEEPING	59	.0001297	136	322425	.0020604	819	6.87	.0023943	1009
WASTE-GARDEN REFUSE	681	.0014976	1573	3697481	.0236275	9391	69.77	.0243162	10248
WASTE-DOWNTOWN SIDEWALK	13	.0000286	30	71101	.0004543	181	2.11	.0007354	310
WASTE-VEGETAL WASTE	36	.0000792	83	195827	.0012514	497	3.17	.0011048	466
WATER SEWER-WATER PRODUCT	964	.0021199	2226	5232576	.0334370	13290	65.91	.0229709	9681
WATER SEWER-WATER DISTRIB	763	.0016779	1762	4144751	.0264857	10527	63.19	.0220229	9282
WATER SEWER-SEWER MAINTEN	654	.0014382	1510	3548931	.0226783	9014	55.56	.0193637	8161
WATER SEWER- WASTE WATER	626	.0013766	1446	3397828	.0217127	8630	43.58	.0151885	6401
REVENUE-ENFORCEMENT COL	40458	.0889719	93437	177822	.0011363	452	5.97	.0020807	877
REVENUE-PROPERTY	5025	.0110506	11605	85415	.0005458	217	2.71	.0009445	398
REVENUE-PUBLIC SERVICE	17313	.0380733	39984	99673	.0006369	253	2.37	.0008260	348
TOTAL	454728	1	0	156490389	1	0	2869.28	1	0

(22)EMPLOYEE SERVICES				(23)COMMUNITY DEV ADM			(24)MAINTENANCE & OPERATIONS		
CENTRAL SUPPORT	ALLOCATION	BASE PERCENT	ALLOCATED	ALLOCATION	BASE PERCENT	ALLOCATED	ALLOCATION	BASE PERCENT	ALLOCATED
(1)GENERAL SERVICES ADMIN									
(2)TREASURER									
(3)CITY CLERK/ELECTIONS									
(4)FINANCE ADMIN									
(5)I/O CONTROL ACCOUNTING									
(6)MAYOR/COUNCIL									
(7)DISBURSEMENTS									
(8)CITY ATTORNEY									
(9)TELEPHONE									
(10)CENTRAL SERVICE									
(11)EMPLOYEE RELATIONS									
(12)FINANCE BUDGET									
(13)PROCUREMENT									
(14)CENTRAL STORES									
(15)CASHIERING REVENUE									
(16)FIN/BUD ACCOUNTING									
(17)SYSTEM&PROGRAMMING									
(18)COMMUNITY SERVICE ADM									
(19)OPERATIONS DP									
(20)CITY MANAGER									
(21)MANAGEMENT SERVICES									
(22)EMPLOYEE SERVICES			-547140						
(23)COMMUNITY DEV ADM	3.00	.0010480	573			-158899			
(24)MAINTENANCE & OPERATI	31.10	.0108644	5944	0	0	0			-2083584
(25)PUBLIC WORKS ADM	8.00	.0027947	1529	0	0	0	26783	.0196022	40843
(26)PROPERTY MAINTENANCE	10.09	.0035248	1929	0	0	0	3204	.0023450	4886
(27)ENFOR & COL REVENUE	1.60	.0005589	306	0	0	0	1156	.0008461	1763
(28)PUBLIC SERV REVENUE	9.77	.0034130	1867	0	0	0	4037	.0029546	6156

OPERATING									

CITY TREASURER	4.88	.0017048	933	0	0	0	4339	.0031757	6617
WORKERS COMPENSATION	12.32	.0043038	2355	0	0	0	5265	.0038534	8029
RISK MANAGEMENT	3.00	.0010480	573	0	0	0	2070	.0015150	3157
FLEET MANAGEMENT	77.10	.0269339	14737	0	0	0	86807	.0635332	132377
PD-OFFICE OF CHIEF	42.00	.0146722	8028	0	0	0	91246	.0667820	139146
PD-OPERATIONS	418.61	.1462362	80012	0	0	0	0	0	0
PD-INVESTIGATIONS	113.80	.0397546	21751	0	0	0	0	0	0
ADMINISTRATIVE SERV	193.80	.0677016	37042	0	0	0	0	0	0
RE ADMIN	6.00	.0020960	1147	0	0	0	0	0	0
FIRE PREV & WEED ABATE	20.00	.0069868	3823	0	0	0	324962	.2378365	495552
FIRE SUPPRESSION	411.00	.1435778	78557	0	0	0	0	0	0
FIRE TRAIN & SAFE/EMERG P	5.75	.0020087	1099	0	0	0	0	0	0
PUBLIC WORKS-TRANSPORTATI	179.00	.0625314	34213	0	0	0	49399	.0361546	75331
PARKING FACILITIES	71.50	.0249776	13666	0	0	0	138623	.1014568	211394
ANIMAL CONTROL	15.12	.0052820	2890	0	0	0	6155	.0045048	9386
PLANNING	29.40	.0102705	5619	29	.3567961	56695	0	0	0
INSPECTIONS	53.00	.0185149	10130	53	.6432039	102204	0	0	0
LIBRARY ADMIN	3.00	.0010480	573	0	0	0	124942	.0914438	190531
LIBRARY SUPPORT SERV	7.00	.0024454	1338	0	0	0	3880	.0028397	5917
LIBRARY STAFF DEVEL	1.00	.0003493	191	0	0	0	0	0	0
LIBRARY PUBLIC SERVICE	68.00	.0237550	12997	0	0	0	0	0	0
LIBRARY TECH SERV	21.00	.0073361	4014	0	0	0	0	0	0
COMM CTR BOX OFFICE	11.30	.0039475	2160	0	0	0	596	.0004362	909
COMM CTR OPERATIONS	41.55	.0145150	7942	0	0	0	4684	.0034282	7143
RECREATION	150.20	.0524705	28709	0	0	0	210801	.1542832	321462
CAMP SACRAMENTO	4.96	.0017327	948	0	0	0	8437	.0061752	12867
BOAT HARBOR	6.40	.0022358	1223	0	0	0	2799	.0020486	4268
PARKS	196.14	.0685191	37490	0	0	0	76558	.0560320	116747
TREE SERVICES	56.88	.0198703	10872	0	0	0	13372	.0097868	20392
GOLF	36.00	.0125762	6881	0	0	0	30994	.0226842	47264
ZOO	21.17	.0073955	4046	0	0	0	22367	.0163702	34109
CROCKER ART	11.00	.0038427	2103	0	0	0	72489	.0530540	110542
METRO ARTS	3.50	.0012227	669	0	0	0	1455	.0010649	2219
MUSEUM HISTORY	5.00	.0017467	956	0	0	0	0	0	0
CADA	.00	0	0	0	0	0	0	0	0
STDA	.00	0	0	0	0	0	0	0	0
CONVENTION BUREAU	.00	0	0	0	0	0	0	0	0
MT. VALLEY LIB	.00	0	0	0	0	0	0	0	0
SHRA	.00	0	0	0	0	0	0	0	0
WASTE-REFUSE COLLECTION	177.41	.0619760	33910	0	0	0	21688	.0158732	33073
WASTE-STREET SWEEPING	6.87	.0023999	1313	0	0	0	0	0	0
WASTE-GARDEN REFUSE	69.77	.0243733	13336	0	0	0	0	0	0
WASTE-DOWNTOWN SIDEWALK	2.11	.0007371	403	0	0	0	0	0	0
WASTE-VEGETAL WASTE	3.17	.0011074	606	0	0	0	0	0	0
WATER SEWER-WATER PRODUCT	65.91	.0230248	12598	0	0	0	0	0	0
WATER SEWER-WATER DISTRIB	63.19	.0220746	12078	0	0	0	0	0	0
WATER SEWER-SEWER MAINTEN	55.56	.0194092	10620	0	0	0	15069	.0110289	22980
WATER SEWER- WASTE WATER	43.58	.0152241	8330	0	0	0	10512	.0076936	16030
REVENUE-ENFORCEMENT COL	5.97	.0020855	1141	0	0	0	787	.0005760	1200
VENUE-PROPERTY	2.71	.0009467	518	0	0	0	356	.0002606	543
VENUE-PUBLIC SERVICE	2.37	.0008279	453	0	0	0	493	.0003608	752
TOTAL	2862.56	1	0	82	1	0	1366325	1	0

EXHIBIT A

CENTRAL SUPPORT	(25)PUBLIC WORKS ADM			(26)PROPERTY MAINTENANCE			(27)ENFOR & COL REVENUE		
	ALLOCATION	BASE PERCENT	ALLOCATED	ALLOCATION	BASE PERCENT	ALLOCATED	ALLOCATION	BASE PERCENT	ALLOCATED
(1)GENERAL SERVICES ADMIN									
(2)TREASURER									
(3)CITY CLERK/ELECTIONS									
(4)FINANCE ADMIN									
(5)I/O CONTROL ACCOUNTING									
(6)MAYOR/COUNCIL									
(7)DISBURSEMENTS									
(8)CITY ATTORNEY									
(9)TELEPHONE									
(10)CENTRAL SERVICE									
(11)EMPLOYEE RELATIONS									
(12)FINANCE BUDGET									
(13)PROCUREMENT									
(14)CENTRAL STORES									
(15)CASHIERING REVENUE									
(16)FIN/BUD ACCOUNTING									
(17)SYSTEM&PROGRAMMING									
(18)COMMUNITY SERVICE ADM									
(19)OPERATIONS DP									
(20)CITY MANAGER									
(21)MANAGEMENT SERVICES									
(22)EMPLOYEE SERVICES									
(23)COMMUNITY DEV ADM									
(24)MAINTENANCE & OPERATI									
(25)PUBLIC WORKS ADM			-697243						
(26)PROPERTY MAINTENANCE	0	0	0			-453732			
(27)ENFOR & COL REVENUE	0	0	0	0	0	0			-94498
(28)PUBLIC SERV REVENUE	0	0	0	100	1	453732	100	1	94498

OPERATING

CITY TREASURER	0	0	0	0	0	0	0	0	0
WORKERS COMPENSATION	0	0	0	0	0	0	0	0	0
RISK MANAGEMENT	0	0	0	0	0	0	0	0	0
FLEET MANAGEMENT	0	0	0	0	0	0	0	0	0
PD-OFFICE OF CHIEF	0	0	0	0	0	0	0	0	0
PD-OPERATIONS	0	0	0	0	0	0	0	0	0
PD-INVESTIGATIONS	0	0	0	0	0	0	0	0	0
PD-ADMINISTRATIVE SERV	0	0	0	0	0	0	0	0	0
FIRE ADMIN	0	0	0	0	0	0	0	0	0
FIRE PREV & WEED ABATE	0	0	0	0	0	0	0	0	0
FIRE SUPPRESSION	0	0	0	0	0	0	0	0	0
FIRE TRAIN & SAFE/EMERG P	0	0	0	0	0	0	0	0	0
PUBLIC WORKS-TRANSPORTATI	179	.2376558	165704	0	0	0	0	0	0
PARKING FACILITIES	72	.0949296	66189	0	0	0	0	0	0
ANIMAL CONTROL	15	.0200746	13997	0	0	0	0	0	0
PLANNING	0	0	0	0	0	0	0	0	0
INSPECTIONS	0	0	0	0	0	0	0	0	0
LIBRARY ADMIN	0	0	0	0	0	0	0	0	0
LIBRARY SUPPORT SERV	0	0	0	0	0	0	0	0	0
LIBRARY STAFF DEVEL	0	0	0	0	0	0	0	0	0
LIBRARY PUBLIC SERVICE	0	0	0	0	0	0	0	0	0
LIBRARY TECH SERV	0	0	0	0	0	0	0	0	0
COMM CTR BOX OFFICE	0	0	0	0	0	0	0	0	0
COMM CTR OPERATIONS	0	0	0	0	0	0	0	0	0
RECREATION	0	0	0	0	0	0	0	0	0
CAMP SACRAMENTO	0	0	0	0	0	0	0	0	0
BOAT HARBOR	0	0	0	0	0	0	0	0	0
PARKS	0	0	0	0	0	0	0	0	0
TREE SERVICES	0	0	0	0	0	0	0	0	0
GOLF	0	0	0	0	0	0	0	0	0
ZOO	0	0	0	0	0	0	0	0	0
CROCKER ART	0	0	0	0	0	0	0	0	0
METRO ARTS	0	0	0	0	0	0	0	0	0
MUSEUM HISTORY	0	0	0	0	0	0	0	0	0
CADA	0	0	0	0	0	0	0	0	0
STDA	0	0	0	0	0	0	0	0	0
CONVENTION BUREAU	0	0	0	0	0	0	0	0	0
MT. VALLEY LIB	0	0	0	0	0	0	0	0	0
SHRA	0	0	0	0	0	0	0	0	0
WASTE-REFUSE COLLECTION	177	.2355448	164232	0	0	0	0	0	0
WASTE-STREET SWEEPING	7	.0091212	6360	0	0	0	0	0	0
WASTE-GARDEN REFUSE	70	.0926327	64587	0	0	0	0	0	0
WASTE-DOWNTOWN SIDEWALK	2	.0028014	1953	0	0	0	0	0	0
WASTE-VEGETAL WASTE	3	.0042088	2935	0	0	0	0	0	0
WATER SEWER-WATER PRODUCT	66	.0875078	61014	0	0	0	0	0	0
WATER SEWER-WATER DISTRIB	63	.0838965	58496	0	0	0	0	0	0
WATER SEWER-SEWER MAINTEN	56	.0737662	51433	0	0	0	0	0	0
WATER SEWER- WASTE WATER	44	.0578606	40343	0	0	0	0	0	0
REVENUE-ENFORCEMENT COL	0	0	0	0	0	0	0	0	0
REVENUE-PROPERTY	0	0	0	0	0	0	0	0	0
REVENUE-PUBLIC SERVICE	0	0	0	0	0	0	0	0	0
TOTAL	753	1	0	100	1	0	100	1	0

REVENUE-PUBLIC SERVICE	0	0	0	0
REVENUE-PROPERTY	0	0	0	0
REVENUE-ENFORCEMENT COL	0	0	0	0
WATER SEWER-WASTE WATER	76674	2153105	0	299144
WATER SEWER-WATER MAINTEN	80124	2249885	0	312604
WATER SEWER-WATER DISTRIB	40167	1127941	0	156712
WATER SEWER-WATER PRODUCT	50709	1423974	0	197841
WASTE-VEGETAL WASTE	1929	0054169	0	7526
WASTE-DOWNTOWN SIDEWALK	129	0003622	0	503
WASTE-GARDEN REFUSE	20618	0578960	0	80441
WASTE-STREET SWEEPING	3069	0086181	0	11974
WASTE-REFUSE COLLECTION	82690	2322042	0	322615
SHRA	0	0	0	0
MT. VALLEY LIB	0	0	0	0
CONVENTION BUREAU	0	0	0	0
STDA	0	0	0	0
CADA	0	0	0	0
MUSEUM HISTORV	0	0	0	0
METRO ARTS	0	0	0	0
CROCKER ART	0	0	0	0
ZOO	0	0	0	0
GOLF	0	0	0	0
TREE SERVICES	0	0	0	0
PARKS	0	0	0	0
BOAT HARBOR	0	0	0	0
CAMP SACRAMENTO	0	0	0	0
RECREATION	0	0	0	0
COMM CTR OPERATIONS	0	0	0	0
COMM CTR BOX OFFICE	0	0	0	0
LIBRARY TECH SERV	0	0	0	0
LIBRARY PUBLIC SERVICE	0	0	0	0
LIBRARY STAFF DEVEL	0	0	0	0
LIBRARY SUPPORT SERV	0	0	0	0
LIBRARY ADMIN	0	0	0	0
INSPECTIONS	0	0	0	0
PLANNING	0	0	0	0
ANIMAL CONTROL	0	0	0	0
PARKING FACILITIES	0	0	0	0
PUBLIC WORKS-TRANSPORTATI	0	0	0	0
FIRE TRAIN & SAFE/EMERG P	0	0	0	0
FIRE SUPPRESSION	0	0	0	0
FIRE PREV & WEED ABATE	0	0	0	0
FIRE ADMIN	0	0	0	0
PD-ADMINISTRATIVE SERV	0	0	0	0
PD-INVESTIGATIONS	0	0	0	0
PD-OPERATIONS	0	0	0	0
PD-OFFICE OF CHIEF	0	0	0	0
FLEET MANAGEMENT	0	0	0	0
RISK MANAGEMENT	0	0	0	0
WORKERS COMPENSATION	0	0	0	0
CITY TREASURER	0	0	0	0

OPERATING

- (1) GENERAL SERVICES ADMIN
- (2) TREASURER
- (3) CITY CLERK/ELECTIONS
- (4) FINANCE ADMIN
- (5) I/O CONTROL ACCOUNTING
- (6) MAYOR/COUNCIL
- (7) DISTRICTS
- (8) CITY ATTORNEY
- (9) TELEPHONE
- (10) CENTRAL SERVICE
- (11) EMPLOYEE RELATIONS
- (12) FINANCE BUDGET
- (13) PROCUREMENT
- (14) CENTRAL STORES
- (15) CASHIERING REVENUE
- (16) FIN/BUD ACCOUNTING
- (17) SYSTEMS/PROGRAMMING
- (18) COMMUNITY SERVICE ADM
- (19) OPERATIONS DE
- (20) CITY MANAGER
- (21) MANAGEMENT SERVICES
- (22) EMPLOYEE SERVICES
- (23) COMMUNITY DEV ADM
- (24) MAINTENANCE & OPERATI
- (25) PUBLIC WORKS ADM
- (26) PROPERTY MAINTENANCE
- (27) ENFOR & COL REVENUE
- (28) PUBLIC SERV REVENUE

CENTRAL SUPPORT
ALLOCATION BASE PERCENT ALLOCATED
(28) PUBLIC SERV REVENUE

-1389360

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EXHIBIT B

1. Unnumbered column "Organization"

Lists all "distributed to" programs. These activities are separated into two categories: Central Support (the top 28 programs) and Operating (the bottom 51).

2. Unnumbered column "Central Service Cost - Resident":

Indicates which expenses related to each Central Support function were distributed through the Indirect Cost Allocation Plan. The figures used were obtained by taking each central support activity's "Direct Costs" minus "Unallowable Costs". The sum of all Central Support - Resident expenses is indicated at the bottom of this column.

3. Columns 1 - 28 operate similarly to the "Allocation" column on Exhibit "A":

For each Central Support activity, the "Central Service Cost - Resident" figure (direct less unallowable expenses) plus any previously allocated indirect central support costs are distributed to other supporting and/or operating programs which receive a benefit. Where the Central Support function itself is shown, a negative figure appears since all of its costs are distributed to other activities.

4. Unnumbered Column "FY 1983-84 Budgeted Central Service Cost Allocation":

Crossfoots rows 1 - 28 producing the total central service costs received by each operating function. The sum of this column equals the sum of the "Central Service Cost - Resident" column because all Central Service expenditures have been distributed to their benefitting activities.

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EXHIBIT C

This exhibit develops indirect rates for each operating program for 1984-85 in the following way:

1. Unnumbered column "Operating Org":
Lists all of the various operating functions.
2. Column 1 "1983-84 Salaries & Wages":
Provides salary and wage information as contained in the 1983-84 Approved Budget from the 10/14/83 budget status report.
3. Column 2 "1983-84 Resident Costs":
Lists the internal support/administrative costs for each operating program as identified in Attachment "B".
4. Column 3 "1983-84 Allocated Costs":
Lists the direct and central service cost allocations as taken from Exhibit "B" column entitled "FY 1983-84 Budgeted Central Service Cost Allocation".
5. Column 4 "1983-84 Indirect Costs":
Sums columns 2 and 3.
6. Column 5 "1984-85 Indirect Costs":
Takes 1983-84 costs from column 4 and escalates them by 5% for 1984-85 based upon estimated budget increases.
7. Column 6 "1984-85 Salaries/Wages":
Takes 1983-84 wage costs from column 1 and escalates them by 5% for 1984-85 based upon estimated budget increases.
8. Column 7 "1984-85 Indirect Rates":
Divides 1984-85 Indirect Costs (column 5) by 1984-85 Salaries/Wages (column 6).

EXHIBIT C

FY 1984/85 INDIRECT RATE CALCULATION

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OPERATING ORG	(1)* 1983/84 SALARIES & WAGES	(2) 1983/84 RESIDENT COST	(3) 1983/84 ALLOCATED COST	(4) 1983/84 INDIRECT COST (2)+(3)	(5) 1984/85 INDIRECT COST (4)x1.05	(6) 1984/85 SALARIES WAGES (1)x1.05	(7) 1984/85 INDIRECT RATES (5)/(6)

CITY TREASURER	139216	0	49529	49529	52005	146177	.36
WORKERS COMPENSATION	241921	103659	253247	356906	374751	254017	1.48
RISK MANAGEMENT	82492	0	227896	227896	239291	86617	2.76
FLEET MANAGEMENT	1735053	0	526682	526682	553016	1821806	.30
POLICE	19319667	2958743	1473980	4432723	4654359	20285650	.23
FIRE	14374055	384905	1038592	1423497	1494672	15092758	.10
PUBLIC WORKS-TRANSPORTATION	3297990	758456	488699	1247155	1309513	3462890	.38
PUBLIC WORKS-PARKING	1509549	227484	415310	642794	674934	1585026	.43
PUBLIC WORKS-ANIMAL CONTROL	239736	76284	49336	125620	131901	251723	.52
C <input type="checkbox"/> DEV-PLANNING	632816	342857	522652	865509	908784	664457	1.37
C <input type="checkbox"/> DEV-INSPECTIONS	1378382	165073	233868	398941	418888	1447301	.29
LIBRARY	1926158	194252	323902	518154	544062	2022466	.27
C <input type="checkbox"/> CENTER	820646	153823	128639	282462	296585	861678	.34
C <input type="checkbox"/> SERV-RECREATION	2168320	133947	660933	794880	834624	2276736	.37
C <input type="checkbox"/> SERV-CAMP SACTO	43455	0	28485	28485	29909	45628	.66
COMM SERV-BOAT HARBOR	108004	0	26995	26995	28345	113404	.25
C <input type="checkbox"/> SERV-PARKS	3524558	238893	481401	720294	756309	3700786	.20
C <input type="checkbox"/> SERV-TREE SERV	1160437	0	186155	186155	195463	1218459	.16
COMM SERV-GOLF	725312	0	132579	132579	139208	761578	.18
C <input type="checkbox"/> SERV-ZOO	419524	0	81929	81929	86025	440500	.20
COMM SERV-CROCKER ART	245447	0	152833	152833	160475	257719	.62
C <input type="checkbox"/> SERV-METRO ARTS	94938	0	36276	36276	38090	99685	.38
COMM SERV-MUSEUM/HISTORY	131065	0	25877	25877	27171	137618	.20
WASTE REM-REFUSE COLLECTION	3480236	346428	685705	1032133	1083740	3654248	.30
WASTE REM-STREET SWEEPING	139058	13030	26340	39370	41339	146011	.28
WASTE REM-GARDEN REFUSE	1342377	149425	218066	367491	385866	1409496	.27
WASTE REM-SIDEWALK	32901	2873	5948	8821	9262	34546	.27
WASTE REM-VEGETAL WASTE	64171	7914	18693	26607	27937	67380	.41
WATER/SEWER-WATER PRODUCTION	1671176	504417	361379	865796	909086	1754735	.52
WATER/SEWER-WATER DISTRIBUTION	1559436	399552	303542	703094	738249	1637408	.45
WATER/SEWER-SEWER MAINTENANCE	1319450	342115	464028	806143	846450	1385423	.61
WATER/SEWER-WASTEWATER	1144166	327549	422880	750429	787950	1201374	.66
REVENUE	173537	66616	361107	427723	449109	182214	2.46
TOTAL	65245249	7898295	10413483	18311778	19227367	68507511	.28

* SALARIES & WAGES ADJUSTED FOR RESIDENT ADMINISTRATIVE COSTS (excludes CADA and Convention Bureau)

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GLOSSARY OF TERMS USED

UNALLOWABLE COSTS - Capital outlay expenditures or other charges directly reimbursed from billings. For federal purposes only, unallowable costs include those general expenditures required to carry out the overall responsibilities of local government irrespective of special programs and/or growth.

EQUIPMENT USE CHARGE - The annual depreciation on fixed assets in each organization (desks, file cabinets, etc.) which is calculated each year by the Finance Department. It is "the policy of the City to capitalize equipment valued over \$500, with equipment valued under \$500 being expensed in the year of acquisition.

CENTRAL SUPPORT FUNCTION - A division and/or program that provides various support services to other divisions and/or programs. Usually these services are provided without charge to the benefitting activity (e.g., the City's payroll activity provides support services to other benefitting functions without charge. Thus the payroll activity is considered a central support function).

OPERATING FUNCTION - A division and/or program that is typically a recipient of allocated central support costs. Furthermore, an operating function generally provides a service to the populace and charges a user fee to recover its costs.

DIRECT COSTS - Internal operation expenditures for such items as salaries, wages, benefits and other services and supplies. These costs would be specifically attributable to particular program functions within a division and/or section.

INDIRECT COSTS - An expenditure which cannot be identified as specifically attributable to one program function, but rather is incurred as a joint benefit to more than one function.

RESIDENT INDIRECT COSTS - Intra-departmental indirect expenditures which directly benefit an operating function.

ALLOCATION BASE - The premise used for distributing central support costs to other units. Depending upon the program under discussion, costs have been allotted taking into account the amount of square footage occupied, the amount of central processing unit time used, etc.