

CITY OF PASO ROBLES, CA

COST ALLOCATION PLAN

Fiscal Year 2015  
Prepared June 15, 2016

**Mahoney**  
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## **COST ALLOCATION METHODOLOGY**

### **INTRODUCTION**

The OMB A-87 Cost Allocation Plan was prepared using a consistent approach and treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the year ended June 30, 2015. Statistics used to allocate costs were taken from FY 2015 data by performing one hundred percent counts, or in some cases, conducting a representative sample period count.

### **STEP-DOWN ALLOCATION PROCEDURE**

A double step-down allocation procedure was used to distribute costs among central services and to programs that receive benefits. The double step-down procedure initially requires a sequential ordering of agencies. Department indirect cost allocations are then made in the order elected to all benefiting programs, including cross allocations to other central services. To insure that the cross-benefit of services among central services is fully recognized, a second step-down allocation for each central service is made. Costs allocated to each central service consist of the following:

First Allocation – the actual operating expenditures, exclusive of unallowable items (i.e. capital expenditures, interest expense, and general government costs as designated by OMB Circular A-87), plus all allocated costs from other central services, which have been identified up to this point.

Second Allocation – costs from other central services made subsequent to that section's first allocation. With respect to the double step-down methodology, two important points should be noted:

1. The initial sequencing of Central Services was made in consideration of the ordering which maximizes the benefits of the services, and
2. After the second allocation of each central service, that service was "closed" and could not receive an additional allocation from other central services.

To ease comprehension and to avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

## **COST ALLOCATION METHODOLOGY**

### **FORMAT**

A Table of Contents is included at the beginning of the Plan. The allocation of costs has been accomplished in the same order as shown in the Table of Contents. The Table of Contents also permits the ready identification of the following summary data and sections of the Plan:

Summary Data – Three summary schedules are provided at the beginning of the Plan:

1. Allocated Costs by Department (Schedule A) – provides the costs allocated from each central service to each operating department. The central service departments are listed on the left side of the page and the operating programs detailed in the plan are listed across the top. With a total at the bottom of the page.
2. Summary of Allocated Costs (Schedule C) – summarizes the costs allocated from each central service. The column labeled “Total Expenditures” is the total costs of the central service department. The column labeled “Cost Adjustments” are any costs added or deducted from the central service. These costs are additions or subtractions to the cost identified in the General Ledger. The column labeled “Total Allocated” is the amount allocated to each operating department (this agrees with Schedule A).
3. Summary of Allocation Bases (Schedule E) – provides the bases used to allocate the costs for each function of every central service.

Sections – sections on each central service are presented in the following format:

1. Nature and Extent of Services – a narrative description of the central service and each function that was identified. Also described are the allocation bases used for each function and any other relevant information on expenditures.
2. Costs to be Allocated – presents the total costs to be allocated based on actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service from other central services.

## **COST ALLOCATION METHODOLOGY**

### **FORMAT (Continued)**

3. Costs to be Allocated by Function – costs for each Central Service are functionalized to the extent deemed necessary to insure the application of an allocation basis which most closely correlate with the benefits derived by receiving programs. Total costs allocated are the same as reflected on the previous schedule. Functions of the central services are listed across the top of the page and a detailed schedule is provided on each function.
4. Detail Allocation – detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other agency functions based on functional costs unless otherwise noted.
5. Departmental Cost Allocation Summary – provides a summary of the costs allocated by function. The programs that receive allocations are listed on the left side of the page and the central service functions are listed across the top.

### **INTERVIEWS**

Through discussions and review with Departmental staff, Mahoney & Associates Consulting, LLC established functions performed by central service departments and costs associated with each function. It was the primary objective of Mahoney & Associates to use data representative of services provided to users while still adhering to the specifications of the OMB Circular A-87 cost principles.

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Paso Robles  
Allocated Costs by Department

Central Service Departments	<u>Tourism</u>	<u>Risk Mgmt</u>	<u>City Treasurer</u>	<u>PD Admin</u>	<u>PD Patrol Ops</u>	<u>PD Invst Det</u>	<u>PD Comm Dsp</u>	<u>PD Records</u>	<u>PD Comm Dsp</u>
Building Use Charge				\$210,785					
City Council	\$866	\$5,109	\$144	\$4,318	\$15,340	\$1,897	\$407	\$1,171	\$2,575
City Attorney	\$119	\$703	\$19	\$594	\$2,109	\$261	\$56	\$161	\$354
City Manager Office	\$3,816	\$22,527	\$633	\$19,039	\$67,631	\$8,363	\$1,793	\$5,163	\$11,352
Human Resources				\$169,638					
City Clerk	\$316	\$1,868	\$53	\$1,579	\$5,607	\$693	\$149	\$429	\$941
Information Technology				\$101,082					
Accounting Finance	\$1,917	\$9,749	\$338	\$10,542	\$40,391	\$5,089	\$1,019	\$3,175	\$6,959
Non Departmental	\$487	\$2,573	\$85	\$2,622	\$9,885	\$1,241	\$251	\$773	\$1,693
FS2 Sherwood									
Library CH									
Public Safety Center				\$132,224					
HCommunity Development Planning									
Community Development Engineering									
Subtotal	<u>\$7,521</u>	<u>\$42,529</u>	<u>\$1,272</u>	<u>\$652,423</u>	<u>\$140,963</u>	<u>\$17,544</u>	<u>\$3,675</u>	<u>\$10,872</u>	<u>\$23,874</u>
Proposed Costs	\$7,521	\$42,529	\$1,272	\$652,423	\$140,963	\$17,544	\$3,675	\$10,872	\$23,874

Allocated Costs by Department

Central Service Departments	<u>ESCD Enforcement</u>	<u>ESEmr Prep</u>	<u>ESEmr Rsps</u>	<u>ES Admin</u>	<u>PW Eng CIP</u>	<u>Comm Events</u>	<u>Public Works</u>	<u>Fleet Maint</u>	<u>Landfill</u>
Building Use Charge				\$267,215	\$9,978				
City Council	\$639	\$3	\$11,896	\$1,726	\$530	\$339	\$1,679	\$39	\$1,235
City Attorney	\$88		\$1,635	\$237	\$73	\$47	\$231	\$6	\$169
City Manager Office	\$2,816	\$14	\$52,448	\$7,610	\$2,334	\$1,497	\$7,405	\$170	\$5,446
Human Resources				\$78,294	\$84,818		\$20,304		
City Clerk	\$233	\$1	\$4,349	\$631	\$193	\$124	\$613	\$14	\$452
Information Technology				\$35,839			\$95,568		
Accounting Finance	\$1,664	\$6	\$31,962	\$4,176	\$1,361	\$864	\$3,230	\$871	\$2,357
Non Departmental	\$409	\$2	\$7,790	\$1,040	\$334	\$213	\$851	\$173	\$621
FS2 Sherwood				\$5,133					
Library CH					\$5,038				
Public Safety Center				\$141,277					
HCommunity Development Planning									
Community Development Engineering									
Subtotal	<u>\$5,849</u>	<u>\$26</u>	<u>\$110,080</u>	<u>\$543,178</u>	<u>\$104,659</u>	<u>\$3,084</u>	<u>\$129,881</u>	<u>\$1,273</u>	<u>\$10,280</u>
Proposed Costs	\$5,849	\$26	\$110,080	\$543,178	\$104,659	\$3,084	\$129,881	\$1,273	\$10,280

Paso Robles  
Allocated Costs by Department

Central Service Departments	<u>Cent Park</u>	<u>City Park</u>	<u>Pioneer Park</u>	<u>Sherw Park</u>	<u>Rbns Field</u>	<u>Neighb Prks</u>	<u>Barney Park</u>	<u>Uptown Park</u>	<u>Shrw Forest</u>
Building Use Charge									
City Council	\$1,203	\$768	\$291	\$530	\$132	\$651	\$1,847	\$85	
City Attorney	\$166	\$105	\$40	\$73	\$18	\$89	\$254	\$11	
City Manager Office	\$5,308	\$3,385	\$1,285	\$2,335	\$580	\$2,873	\$8,141	\$376	\$2
Human Resources									
City Clerk	\$440	\$281	\$106	\$194	\$49	\$239	\$675	\$31	
Information Technology									
Accounting Finance	\$2,558	\$1,709	\$696	\$1,246	\$306	\$1,578	\$4,110	\$204	
Non Departmental	\$656	\$434	\$174	\$311	\$77	\$393	\$1,044	\$51	
FS2 Sherwood									
Library CH									
Public Safety Center									
HCommunity Development Planning									
Community Development Engineering									
Subtotal	<u>\$10,331</u>	<u>\$6,682</u>	<u>\$2,592</u>	<u>\$4,689</u>	<u>\$1,162</u>	<u>\$5,823</u>	<u>\$16,071</u>	<u>\$758</u>	<u>\$2</u>
Proposed Costs	\$10,331	\$6,682	\$2,592	\$4,689	\$1,162	\$5,823	\$16,071	\$758	\$2

**Paso Robles  
Allocated Costs by Department**

Central Service Departments	<u>City Hall Annex</u>	<u>FS3 Airport</u>	<u>Cent Pool</u>	<u>Muni Pool</u>	<u>Snr Ctz Cntr</u>	<u>Veterans Cntr</u>	<u>Trans Ctr</u>	<u>Street Sweep</u>	<u>Street Trees</u>
Building Use Charge									
City Council	\$28	\$1	\$80	\$566	\$117	\$71	\$149	\$264	\$743
City Attorney	\$3		\$11	\$78	\$16	\$9	\$21	\$37	\$102
City Manager Office	\$119	\$6	\$353	\$2,496	\$513	\$310	\$656	\$1,164	\$3,277
Human Resources									
City Clerk	\$10		\$29	\$207	\$42	\$25	\$55	\$96	\$272
Information Technology									
Accounting Finance	\$59	\$2	\$181	\$1,255	\$262	\$155	\$319	\$525	\$1,755
Non Departmental	\$15	\$1	\$45	\$320	\$67	\$40	\$81	\$137	\$439
FS2 Sherwood									
Library CH									
Public Safety Center									
HCommunity Development Planning									
Community Development Engineering									
Subtotal	<u>\$234</u>	<u>\$10</u>	<u>\$699</u>	<u>\$4,922</u>	<u>\$1,017</u>	<u>\$610</u>	<u>\$1,281</u>	<u>\$2,223</u>	<u>\$6,588</u>
Proposed Costs	\$234	\$10	\$699	\$4,922	\$1,017	\$610	\$1,281	\$2,223	\$6,588

Allocated Costs by Department

Central Service Departments	<u>Pvmt Maint</u>	<u>Drng Maint</u>	<u>Signal Signs</u>	<u>Library LSC</u>	<u>Lib Cirs Reg</u>	<u>Lib Adlt Svc</u>	<u>Lib Ref Read</u>	<u>Lib Admin</u>	<u>Lib Yth Svs</u>
Building Use Charge								\$372,752	
City Council	\$722	\$443	\$1,100	\$77	\$671	\$438	\$190	\$702	\$474
City Attorney	\$100	\$61	\$151	\$10	\$93	\$61	\$26	\$96	\$65
City Manager Office	\$3,183	\$1,950	\$4,853	\$338	\$2,957	\$1,931	\$837	\$3,099	\$2,093
Human Resources								\$22,836	
City Clerk	\$264	\$162	\$402	\$28	\$246	\$160	\$70	\$257	\$174
Information Technology								\$74,434	
Accounting Finance	\$1,739	\$939	\$2,216	\$197	\$1,768	\$1,111	\$459	\$1,893	\$1,253
Non Departmental	\$434	\$240	\$576	\$48	\$431	\$274	\$114	\$461	\$306
FS2 Sherwood									
Library CH								\$188,184	
Public Safety Center									
HCommunity Development Planning									
Community Development Engineering									
Subtotal	<u>\$6,442</u>	<u>\$3,795</u>	<u>\$9,298</u>	<u>\$698</u>	<u>\$6,166</u>	<u>\$3,975</u>	<u>\$1,696</u>	<u>\$664,714</u>	<u>\$4,365</u>
Proposed Costs	\$6,442	\$3,795	\$9,298	\$698	\$6,166	\$3,975	\$1,696	\$664,714	\$4,365

Paso Robles  
Allocated Costs by Department

Central Service Departments	<u>Lib Vol Svs</u>	<u>Adult Sports</u>	<u>Youth Sports</u>	<u>Admin Cent Pk</u>	<u>Leis Cls</u>	<u>Senior Citizen</u>	<u>Comm Events</u>	<u>YRec Oak Pk</u>	<u>Youth Comms</u>
Building Use Charge									
City Council	\$347	\$5	\$4	\$1,752	\$870	\$129	\$56	\$10	\$1
City Attorney	\$48	\$1	\$1	\$240	\$120	\$17	\$8	\$1	
City Manager Office	\$1,528	\$23	\$19	\$7,724	\$3,837	\$568	\$249	\$44	\$3
Human Resources				\$44,693					
City Clerk	\$126	\$2	\$2	\$641	\$318	\$47	\$20	\$4	
Information Technology									
Accounting Finance	\$957	\$10	\$8	\$4,732	\$1,994	\$245	\$117	\$19	\$2
Non Departmental	\$233	\$2	\$2	\$1,152	\$503	\$65	\$30	\$5	
FS2 Sherwood									
Library CH									
Public Safety Center									
HCommunity Development Planning									
Community Development Engineering									
Subtotal	<u>\$3,239</u>	<u>\$43</u>	<u>\$36</u>	<u>\$60,934</u>	<u>\$7,642</u>	<u>\$1,071</u>	<u>\$480</u>	<u>\$83</u>	<u>\$6</u>
Proposed Costs	\$3,239	\$43	\$36	\$60,934	\$7,642	\$1,071	\$480	\$83	\$6

Allocated Costs by Department

Central Service Departments	<u>Aquatics</u>	<u>Rec Fac</u>	<u>Building Permits</u>	<u>CIP</u>	<u>101 Cap Proj</u>	<u>110 Gen Cont</u>	<u>112 Cap Repl IT Tech</u>	<u>113 Elect Archiving</u>	<u>114 Building Ed</u>
Building Use Charge									
City Council	\$217	\$2	\$3,060	\$458	\$740	\$2,369	\$1,506	\$71	\$18
City Attorney	\$30		\$421	\$63	\$102	\$326	\$207	\$9	\$2
City Manager Office	\$957	\$9	\$13,494	\$2,018	\$3,262	\$10,447	\$6,639	\$311	\$82
Human Resources			\$16,311						
City Clerk	\$80	\$1	\$1,119	\$168	\$271	\$866	\$551	\$25	\$7
Information Technology									
Accounting Finance	\$587	\$6	\$7,525	\$874	\$1,413	\$4,539	\$2,874	\$134	\$35
Non Departmental	\$143	\$1	\$1,869	\$231	\$373	\$1,196	\$758	\$36	\$9
FS2 Sherwood									
Library CH									
Public Safety Center									
HCommunity Development Planning			\$121,190						
Community Development Engineering									
Subtotal	<u>\$2,014</u>	<u>\$19</u>	<u>\$164,989</u>	<u>\$3,812</u>	<u>\$6,161</u>	<u>\$19,743</u>	<u>\$12,535</u>	<u>\$586</u>	<u>\$153</u>
Proposed Costs	\$2,014	\$19	\$164,989	\$3,812	\$6,161	\$19,743	\$12,535	\$586	\$153



Paso Robles  
Allocated Costs by Department

Central Service Departments	<u>117 Citzn Opt Pub Grant</u>	<u>120 Cap Improv</u>	<u>121 City Hall Dev</u>	<u>122 Building Permits</u>	<u>124 Police Grants</u>	<u>125 Cap Replc Veh</u>	<u>126 PW Grant Var</u>	<u>207 TDA Art 8A</u>	<u>212 Fire Prot Fac Dev</u>
Building Use Charge									
City Council	\$28	\$60	\$347	\$9	\$25	\$4,988	(\$2)	\$40	\$6
City Attorney	\$3	\$8	\$48	(\$4)	\$3	\$685		\$6	\$1
City Manager Office	\$122	\$264	\$1,529	\$43	\$109	\$21,989	\$7	\$177	\$25
Human Resources									
City Clerk	\$10	\$22	\$126	\$4	\$9	\$1,823	(\$3)	\$14	\$2
Information Technology									
Accounting Finance	\$52	\$114	\$662	\$19	\$68	\$9,516	\$2	\$77	\$11
Non Departmental	\$14	\$30	\$175	\$5	\$17	\$2,511	\$6	\$20	\$3
FS2 Sherwood									
Library CH									
Public Safety Center									
HCommunity Development Planning									
Community Development Engineering									
Subtotal	<u>\$229</u>	<u>\$498</u>	<u>\$2,887</u>	<u>\$76</u>	<u>\$231</u>	<u>\$41,512</u>	<u>\$10</u>	<u>\$334</u>	<u>\$48</u>
Proposed Costs	\$229	\$498	\$2,887	\$76	\$231	\$41,512	\$10	\$334	\$48

**Allocated Costs by Department**

Central Service Departments	<u>213 Strts Traff Sig Bridge</u>	<u>224 Pub Fac Dev</u>	<u>225 Union 46 Plan Dev</u>	<u>227 CNBG</u>	<u>229 NACI Wtr Treat</u>	<u>230 Yth Scholarship</u>	<u>231 Cty Hall Gen</u>	<u>232 Chandler Rnch Spec</u>	<u>235 Arpt Rd PSR</u>
Building Use Charge									
City Council	\$14,369	\$6	\$8,057	\$599	\$2	\$44	\$6	\$54	\$7
City Attorney	\$1,975	\$1	\$1,108	\$82		\$6	\$1	\$7	\$1
City Manager Office	\$63,355	\$25	\$35,524	\$2,643	\$7	\$196	\$25	\$238	\$32
Human Resources									
City Clerk	\$5,252	\$2	\$2,945	\$219	\$1	\$16	\$2	\$19	\$3
Information Technology									
Accounting Finance	\$27,419	\$11	\$15,375	\$1,382	\$3	\$84	\$11	\$102	\$14
Non Departmental	\$7,235	\$3	\$4,057	\$348	\$1	\$22	\$3	\$27	\$4
FS2 Sherwood									
Library CH									
Public Safety Center									
HCommunity Development Planning				\$52,935					
Community Development Engineering									
Subtotal	<u>\$119,605</u>	<u>\$48</u>	<u>\$67,066</u>	<u>\$58,208</u>	<u>\$14</u>	<u>\$368</u>	<u>\$48</u>	<u>\$447</u>	<u>\$61</u>
Proposed Costs	\$119,605	\$48	\$67,066	\$58,208	\$14	\$368	\$48	\$447	\$61

Allocated Costs by Department

Central Service Departments	<u>236 Olsen Beech</u> Spec	<u>308Landscape</u> Lighting	<u>310 CFD Comm</u> Fac	<u>401 Snr Cit Trust</u>	<u>410 BID Fund</u>	<u>505 Lib Cty Hall</u> Dbt	<u>506 Gov Obl</u> Bonds	<u>600 Water</u>	<u>601 Wastewater</u>
Building Use Charge								\$7,464	\$5,708
City Council	\$33	\$4,420	\$13	\$53	\$2,086	\$964	\$8,914	\$21,821	\$22,152
City Attorney	\$5	\$608	\$2	\$7	\$287	\$133	\$1,228	\$2,999	\$3,045
City Manager Office	\$145	\$19,488	\$56	\$235	\$9,194	\$4,251	\$39,287	\$96,206	\$97,668
Human Resources								\$52,196	\$61,983
City Clerk	\$12	\$1,616	\$5	\$19	\$762	\$353	\$3,259	\$7,976	\$8,097
Information Technology								\$50,533	\$46,532
Accounting Finance	\$62	\$8,693	\$25	\$102	\$3,979	\$1,839	\$17,010	\$232,789	\$234,672
Non Departmental	\$17	\$2,276	\$6	\$27	\$1,050	\$485	\$4,487	\$12,059	\$12,470
FS2 Sherwood									
Library CH								\$3,768	\$2,881
Public Safety Center									
HCommunity Development Planning									
Community Development Engineering									
Subtotal	<u>\$274</u>	<u>\$37,101</u>	<u>\$107</u>	<u>\$443</u>	<u>\$17,358</u>	<u>\$8,025</u>	<u>\$74,185</u>	<u>\$487,811</u>	<u>\$495,208</u>
Proposed Costs	\$274	\$37,101	\$107	\$443	\$17,358	\$8,025	\$74,185	\$487,811	\$495,208

Allocated Costs by Department

Central Service Departments	<u>602 Airport</u>	<u>611 Landfill Closure</u>	<u>612 Solid Waste</u>	<u>711 Succ Agency Housing</u>	<u>712 Succ Agency Obl</u>	<u>All Other</u>	<u>Subtotal</u>	<u>Direct Billed</u>	<u>Unallocated</u>
Building Use Charge						\$160,453	\$1,034,355		
City Council	\$2,321	\$321	\$1	\$63	\$2,785		\$168,463		
City Attorney	\$319	\$45		\$9	\$383		\$23,155		
City Manager Office	\$10,235	\$1,417	\$2	\$278	\$12,280		\$742,743		
Human Resources	\$3,262						\$554,335		
City Clerk	\$849	\$117		\$23	\$1,018		\$61,579		
Information Technology	\$88,031					\$143,072	\$635,091	\$83,000	
Accounting Finance	\$4,936	\$614	\$2	\$120	\$5,492		\$745,493	\$248,952	
Non Departmental	\$1,268	\$161		\$31	\$1,444		\$95,082		
FS2 Sherwood							\$5,133		
Library CH						\$81,005	\$280,876		
Public Safety Center							\$273,501		
HCommunity Development Planning				\$95,008			\$269,133		\$672,629
Community Development Engineering						\$308,431	\$308,431		
Subtotal	<u>\$111,221</u>	<u>\$2,675</u>	<u>\$5</u>	<u>\$95,532</u>	<u>\$23,402</u>	<u>\$692,961</u>	<u>\$5,197,370</u>	<u>\$331,952</u>	<u>\$672,629</u>
Proposed Costs	\$111,221	\$2,675	\$5	\$95,532	\$23,402	\$692,961	\$5,197,370	\$331,952	\$672,629

Allocated Costs by Department

Central Service Departments	<u>Total</u>
Building Use Charge	\$1,034,355
City Council	\$168,463
City Attorney	\$23,155
City Manager Office	\$742,743
Human Resources	\$554,335
City Clerk	\$61,579
Information Technology	\$718,091
Accounting Finance	\$994,445
Non Departmental	\$95,082
FS2 Sherwood	\$5,133
Library CH	\$280,876
Public Safety Center	\$273,501
HCommunity Development Planning	\$941,762
Community Development Engineering	\$308,431
Subtotal	<u>\$6,201,951</u>
Proposed Costs	\$6,201,951

**Paso Robles  
Summary of Allocated Costs**

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Use Charge		\$1,050,320	
City Council	\$190,039		
City Attorney	\$1,113,095	(\$1,113,095)	
City Manager Office	\$765,634		
Human Resources	\$646,998		
City Clerk	\$69,360		
Information Technology	\$864,648	(\$110,639)	
Accounting Finance	\$722,048	\$248,952	
Non Departmental	\$2,582,192	(\$2,537,967)	
FS2 Sherwood	\$5,006		
Library CH	\$281,473		
Public Safety Center	\$266,481		
HCommunity Development Planning	\$937,019		
Community Development Engineering	\$220,387		
Tourism			\$7,521
Risk Management			\$42,529
City Treasurer			\$1,272
Police Department Admin			\$652,423
Police Dept Patrol Opperations			\$140,963
Police Investigation Detective			\$17,544
Police Dept Comm Dispatch			\$3,675
Police Department Records			\$10,872
Police Department Comm DS			\$23,874
ESCD Enforcement			\$5,849
ESEmr Prep			\$26
ESEmr Rsps			\$110,080
ES Administration			\$543,178
Public Works Engineering CIP			\$104,659
Community Events			\$3,084
Public Works			\$129,881
Fleet Maintenance		\$1,273	\$1,273
Landfill			\$10,280
Cent Park			\$10,331
City Park			\$6,682
Pioneer Park			\$2,592
Sherw Park			\$4,689
Rbns Field			\$1,162
Neighborhood Parks			\$5,823
Barney Park			\$16,071
Uptown Park			\$758
Shrw Forest			\$2
City Hall Annex			\$234

**Paso Robles  
Summary of Allocated Costs**

<b>Departments</b>	<b><u>Total Expenditures</u></b>	<b><u>Cost Adjustments</u></b>	<b><u>Total Allocated</u></b>
FS3 Airport			\$10
Cent Pool			\$699
Muni Pool			\$4,922
Senior Citizen Center			\$1,017
Veterans Center			\$610
Trans Ctr			\$1,281
Street Sweep			\$2,223
Street Trees			\$6,588
Pavement Maintenance			\$6,442
Drainage Maintenance			\$3,795
Signal Signs			\$9,298
Library LSC			\$698
Library Circ Reg			\$6,166
Library Adult Services			\$3,975
Library Ref Read			\$1,696
Library Administration			\$664,714
Library Youth Services			\$4,365
Library Volunteer Services			\$3,239
Adult Sports			\$43
Youth Sports			\$36
Administration Central Park			\$60,934
Leis Cls			\$7,642
Senior Citizen			\$1,071
Comm Events			\$480
YRec Oak Pk			\$83
Youth Comms			\$6
Aquatics			\$2,014
Rec Fac			\$19
Building Permits			\$164,989
CIP			\$3,812
101 Capital Projects			\$6,161
110 Gen Contingency			\$19,743
112 Cap Replace - IT Tech			\$12,535
113 Electronic Archiving Fee			\$586
114 Building Ed			\$153
117 Citizen Option Public Grants			\$229
120 Capital Improvement			\$498
121 City Hall Development			\$2,887
122 Building Permits			\$76
124 Police Grants			\$231
125 Capital Replacement Vehicles			\$41,512
126 Public Works Grant Var			\$10
207 TDA Article 8A			\$334

Paso Robles  
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
212 Fire Prot Facility Development			\$48
213 Strts-Traff Signal-Bridge			\$119,605
224 Public Facilities Dev			\$48
225 Union 46 Plan Dev			\$67,066
227 CDBG			\$58,208
229 NACI Water Treatment			\$14
230 Youth Scholarship			\$368
231 City Hall - Gen Gov			\$48
232 Chandler Ranch Specific			\$447
235 Airport Road PSR			\$61
236 Olsen Beechwood Specific			\$274
308 Landscape Lighting			\$37,101
310 CFD Community Fac			\$107
401 Senior Citizens Trust			\$443
410 BID Fund			\$17,358
505 Library City Hall Debt			\$8,025
506 Gov Obligation Bonds			\$74,185
600 Water			\$487,811
601 Wastewater			\$495,208
602 Airport			\$111,221
611 Landfill Closure			\$2,675
612 Solid Waste			\$5
711 Successor Agency Housing			\$95,532
712 Successor Agency Obligation			\$23,402
All Other			\$692,961
Unallocated			\$672,629
Direct Billed			\$331,952
Total	\$8,664,380	(\$2,462,429)	\$6,201,951



**Detail of Allocated Costs**

Departments	<u>Building Use</u>	<u>City Council</u>	<u>City Attorney</u>	<u>CMO</u>	<u>Human Resources</u>	<u>City Clerk</u>	<u>Info Tech</u>	<u>Acctg Finance</u>	<u>Non Dept</u>
Schedule:	1.007	2.005	3.005	4.005	5.006	6.005	7.006	8.008	9.006
Building Use Charge	(\$1,050,320)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Council	\$0	(\$194,315)	\$10	\$2,312	\$0	\$210	\$0	\$1,408	\$336
City Attorney	\$0	\$3,396	(\$26,254)	\$13,542	\$0	\$1,228	\$0	\$6,457	\$1,631
City Manager Office	\$0	\$2,335	\$322	(\$847,307)	\$43,567	\$845	\$27,185	\$6,006	\$1,413
Human Resources	\$0	\$1,973	\$271	\$8,702	(\$664,779)	\$714	\$0	\$4,951	\$1,170
City Clerk	\$0	\$212	\$29	\$933	\$0	(\$71,132)	\$0	\$481	\$117
Information Technology	\$0	\$2,638	\$363	\$11,630	\$13,049	\$964	(\$791,223)	\$6,945	\$1,625
Accounting Finance	\$0	\$2,202	\$303	\$9,712	\$32,622	\$805	\$30,325	(\$1,048,287)	\$1,318
Non Departmental	\$0	\$7,877	\$1,083	\$34,730	\$0	\$2,879	\$0	\$15,031	(\$105,825)
FS2 Sherwood	\$0	\$15	\$2	\$67	\$0	\$6	\$0	\$30	\$7
Library CH	\$0	\$859	\$118	\$3,785	\$0	\$314	\$0	\$1,903	\$484
Public Safety Center	\$0	\$813	\$112	\$3,584	\$0	\$297	\$0	\$1,763	\$451
HCommunity Development Planning	\$15,965	\$2,859	\$393	\$12,603	\$0	\$1,045	\$15,622	\$7,043	\$1,748
Community Development Engineering	\$0	\$673	\$93	\$2,964	\$21,206	\$246	\$0	\$1,824	\$443
Tourism	\$0	\$866	\$119	\$3,816	\$0	\$316	\$0	\$1,917	\$487
Risk Management	\$0	\$5,109	\$703	\$22,527	\$0	\$1,868	\$0	\$9,749	\$2,573
City Treasurer	\$0	\$144	\$19	\$633	\$0	\$53	\$0	\$338	\$85
Police Department Admin	\$210,785	\$4,318	\$594	\$19,039	\$169,638	\$1,579	\$101,082	\$10,542	\$2,622
Police Dept Patrol Operations	\$0	\$15,340	\$2,109	\$67,631	\$0	\$5,607	\$0	\$40,391	\$9,885
Police Investigation Detective	\$0	\$1,897	\$261	\$8,363	\$0	\$693	\$0	\$5,089	\$1,241
Police Dept Comm Dispatch	\$0	\$407	\$56	\$1,793	\$0	\$149	\$0	\$1,019	\$251
Police Department Records	\$0	\$1,171	\$161	\$5,163	\$0	\$429	\$0	\$3,175	\$773
Police Department Comm DS	\$0	\$2,575	\$354	\$11,352	\$0	\$941	\$0	\$6,959	\$1,693
ESCD Enforcement	\$0	\$639	\$88	\$2,816	\$0	\$233	\$0	\$1,664	\$409
ESEmr Prep	\$0	\$3	\$0	\$14	\$0	\$1	\$0	\$6	\$2
ESEmr Rsp	\$0	\$11,896	\$1,635	\$52,448	\$0	\$4,349	\$0	\$31,962	\$7,790
ES Administration	\$267,215	\$1,726	\$237	\$7,610	\$78,294	\$631	\$35,839	\$4,176	\$1,040
Public Works Engineering CIP	\$9,978	\$530	\$73	\$2,334	\$84,818	\$193	\$0	\$1,361	\$334
Community Events	\$0	\$339	\$47	\$1,497	\$0	\$124	\$0	\$864	\$213
Public Works	\$0	\$1,679	\$231	\$7,405	\$20,304	\$613	\$95,568	\$3,230	\$851
Fleet Maintenance	\$0	\$39	\$6	\$170	\$0	\$14	\$0	\$871	\$173
Landfill	\$0	\$1,235	\$169	\$5,446	\$0	\$452	\$0	\$2,357	\$621
Cent Park	\$0	\$1,203	\$166	\$5,308	\$0	\$440	\$0	\$2,558	\$656
City Park	\$0	\$768	\$105	\$3,385	\$0	\$281	\$0	\$1,709	\$434
Pioneer Park	\$0	\$291	\$40	\$1,285	\$0	\$106	\$0	\$696	\$174
Sherw Park	\$0	\$530	\$73	\$2,335	\$0	\$194	\$0	\$1,246	\$311
Rbns Field	\$0	\$132	\$18	\$580	\$0	\$49	\$0	\$306	\$77
Neighborhood Parks	\$0	\$651	\$89	\$2,873	\$0	\$239	\$0	\$1,578	\$393
Barney Park	\$0	\$1,847	\$254	\$8,141	\$0	\$675	\$0	\$4,110	\$1,044
Uptown Park	\$0	\$85	\$11	\$376	\$0	\$31	\$0	\$204	\$51
Shrw Forest	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0

Detail of Allocated Costs

Departments	<u>FS2 Sherwood</u>	<u>Library CH</u>	<u>Public Safety Center 12.005</u>	<u>CD Planning</u>	<u>CD Eng</u>	<u>Total Plan Allocated</u>
Schedule:	10.005	11.005	12.005	13.008	14.006	
Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0
City Council	\$0	\$0	\$0	\$0	\$0	\$0
City Attorney	\$0	\$0	\$0	\$0	\$0	\$0
City Manager Office	\$0	\$0	\$0	\$0	\$0	\$0
Human Resources	\$0	\$0	\$0	\$0	\$0	\$0
City Clerk	\$0	\$0	\$0	\$0	\$0	\$0
Information Technology	\$0	\$0	\$0	\$0	\$0	\$0
Accounting Finance	\$0	\$0	\$0	\$0	\$0	\$0
Non Departmental	\$0	\$0	\$0	\$0	\$0	\$0
FS2 Sherwood	(\$5,133)	\$0	\$0	\$0	\$0	\$0
Library CH	\$0	(\$288,936)	\$0	\$0	\$0	\$0
Public Safety Center	\$0	\$0	(\$273,501)	\$0	\$0	\$0
HCommunity Development Planning	\$0	\$8,060	\$0	(\$1,002,357)	\$0	\$0
Community Development Engineering	\$0	\$0	\$0	\$60,595	(\$308,431)	\$0
Tourism	\$0	\$0	\$0	\$0	\$0	\$7,521
Risk Management	\$0	\$0	\$0	\$0	\$0	\$42,529
City Treasurer	\$0	\$0	\$0	\$0	\$0	\$1,272
Police Department Admin	\$0	\$0	\$132,224	\$0	\$0	\$652,423
Police Dept Patrol Opperations	\$0	\$0	\$0	\$0	\$0	\$140,963
Police Investigation Detective	\$0	\$0	\$0	\$0	\$0	\$17,544
Police Dept Comm Dispatch	\$0	\$0	\$0	\$0	\$0	\$3,675
Police Department Records	\$0	\$0	\$0	\$0	\$0	\$10,872
Police Department Comm DS	\$0	\$0	\$0	\$0	\$0	\$23,874
ESCD Enforcement	\$0	\$0	\$0	\$0	\$0	\$5,849
ESEmr Prep	\$0	\$0	\$0	\$0	\$0	\$26
ESEmr Rsps	\$0	\$0	\$0	\$0	\$0	\$110,080
ES Administration	\$5,133	\$0	\$141,277	\$0	\$0	\$543,178
Public Works Engineering CIP	\$0	\$5,038	\$0	\$0	\$0	\$104,659
Community Events	\$0	\$0	\$0	\$0	\$0	\$3,084
Public Works	\$0	\$0	\$0	\$0	\$0	\$129,881
Fleet Maintenance	\$0	\$0	\$0	\$0	\$0	\$1,273
Landfill	\$0	\$0	\$0	\$0	\$0	\$10,280
Cent Park	\$0	\$0	\$0	\$0	\$0	\$10,331
City Park	\$0	\$0	\$0	\$0	\$0	\$6,682
Pioneer Park	\$0	\$0	\$0	\$0	\$0	\$2,592
Sherw Park	\$0	\$0	\$0	\$0	\$0	\$4,689
Rbns Field	\$0	\$0	\$0	\$0	\$0	\$1,162
Neighborhood Parks	\$0	\$0	\$0	\$0	\$0	\$5,823
Barney Park	\$0	\$0	\$0	\$0	\$0	\$16,071
Uptown Park	\$0	\$0	\$0	\$0	\$0	\$758
Shrw Forest	\$0	\$0	\$0	\$0	\$0	\$2

Detail of Allocated Costs

Departments	<u>Building Use</u>	<u>City Council</u>	<u>City Attorney</u>	<u>CMO</u>	<u>Human Resources</u>	<u>City Clerk</u>	<u>Info Tech</u>	<u>Acctg Finance</u>	<u>Non Dept</u>
City Hall Annex	\$0	\$28	\$3	\$119	\$0	\$10	\$0	\$59	\$15
FS3 Airport	\$0	\$1	\$0	\$6	\$0	\$0	\$0	\$2	\$1
Cent Pool	\$0	\$80	\$11	\$353	\$0	\$29	\$0	\$181	\$45
Muni Pool	\$0	\$566	\$78	\$2,496	\$0	\$207	\$0	\$1,255	\$320
Senior Citzen Center	\$0	\$117	\$16	\$513	\$0	\$42	\$0	\$262	\$67
Veterans Center	\$0	\$71	\$9	\$310	\$0	\$25	\$0	\$155	\$40
Trans Ctr	\$0	\$149	\$21	\$656	\$0	\$55	\$0	\$319	\$81
Street Sweep	\$0	\$264	\$37	\$1,164	\$0	\$96	\$0	\$525	\$137
Street Trees	\$0	\$743	\$102	\$3,277	\$0	\$272	\$0	\$1,755	\$439
Pavement Maintenance	\$0	\$722	\$100	\$3,183	\$0	\$264	\$0	\$1,739	\$434
Drainage Maintenance	\$0	\$443	\$61	\$1,950	\$0	\$162	\$0	\$939	\$240
Signal Signs	\$0	\$1,100	\$151	\$4,853	\$0	\$402	\$0	\$2,216	\$576
Library LSC	\$0	\$77	\$10	\$338	\$0	\$28	\$0	\$197	\$48
Library Circ Reg	\$0	\$671	\$93	\$2,957	\$0	\$246	\$0	\$1,768	\$431
Library Adult Services	\$0	\$438	\$61	\$1,931	\$0	\$160	\$0	\$1,111	\$274
Library Ref Read	\$0	\$190	\$26	\$837	\$0	\$70	\$0	\$459	\$114
Library Administration	\$372,752	\$702	\$96	\$3,099	\$22,836	\$257	\$74,434	\$1,893	\$461
Library Youth Services	\$0	\$474	\$65	\$2,093	\$0	\$174	\$0	\$1,253	\$306
Library Volunteer Services	\$0	\$347	\$48	\$1,528	\$0	\$126	\$0	\$957	\$233
Adult Sports	\$0	\$5	\$1	\$23	\$0	\$2	\$0	\$10	\$2
Youth Sports	\$0	\$4	\$1	\$19	\$0	\$2	\$0	\$8	\$2
Administration Central Park	\$0	\$1,752	\$240	\$7,724	\$44,693	\$641	\$0	\$4,732	\$1,152
Leis Cls	\$0	\$870	\$120	\$3,837	\$0	\$318	\$0	\$1,994	\$503
Senior Citzen	\$0	\$129	\$17	\$568	\$0	\$47	\$0	\$245	\$65
Comm Events	\$0	\$56	\$8	\$249	\$0	\$20	\$0	\$117	\$30
YRec Oak Pk	\$0	\$10	\$1	\$44	\$0	\$4	\$0	\$19	\$5
Youth Comms	\$0	\$1	\$0	\$3	\$0	\$0	\$0	\$2	\$0
Aquatics	\$0	\$217	\$30	\$957	\$0	\$80	\$0	\$587	\$143
Rec Fac	\$0	\$2	\$0	\$9	\$0	\$1	\$0	\$6	\$1
Building Permits	\$0	\$3,060	\$421	\$13,494	\$16,311	\$1,119	\$0	\$7,525	\$1,869
CIP	\$0	\$458	\$63	\$2,018	\$0	\$168	\$0	\$874	\$231
101 Capital Projects	\$0	\$740	\$102	\$3,262	\$0	\$271	\$0	\$1,413	\$373
110 Gen Contingency	\$0	\$2,369	\$326	\$10,447	\$0	\$866	\$0	\$4,539	\$1,196
112 Cap Replace - IT Tech	\$0	\$1,506	\$207	\$6,639	\$0	\$551	\$0	\$2,874	\$758
113 Electronic Archiving Fee	\$0	\$71	\$9	\$311	\$0	\$25	\$0	\$134	\$36
114 Building Ed	\$0	\$18	\$2	\$82	\$0	\$7	\$0	\$35	\$9
117 Citizen Option Public Grants	\$0	\$28	\$3	\$122	\$0	\$10	\$0	\$52	\$14
120 Capital Improvement	\$0	\$60	\$8	\$264	\$0	\$22	\$0	\$114	\$30
121 City Hall Development	\$0	\$347	\$48	\$1,529	\$0	\$126	\$0	\$662	\$175
122 Building Permits	\$0	\$9	(\$4)	\$43	\$0	\$4	\$0	\$19	\$5
124 Police Grants	\$0	\$25	\$3	\$109	\$0	\$9	\$0	\$68	\$17
125 Capital Replacement Vehicles	\$0	\$4,988	\$685	\$21,989	\$0	\$1,823	\$0	\$9,516	\$2,511
126 Public Works Grant Var	\$0	(\$2)	\$0	\$7	\$0	(\$3)	\$0	\$2	\$6

Detail of Allocated Costs

Departments	<u>FS2 Sherwood</u>	<u>Library CH</u>	<u>Public Safety Center</u>	<u>CD Planning</u>	<u>CD Eng</u>	<u>Total Plan Allocated</u>
City Hall Annex	\$0	\$0	\$0	\$0	\$0	\$234
FS3 Airport	\$0	\$0	\$0	\$0	\$0	\$10
Cent Pool	\$0	\$0	\$0	\$0	\$0	\$699
Muni Pool	\$0	\$0	\$0	\$0	\$0	\$4,922
Senior Citizen Center	\$0	\$0	\$0	\$0	\$0	\$1,017
Veterans Center	\$0	\$0	\$0	\$0	\$0	\$610
Trans Ctr	\$0	\$0	\$0	\$0	\$0	\$1,281
Street Sweep	\$0	\$0	\$0	\$0	\$0	\$2,223
Street Trees	\$0	\$0	\$0	\$0	\$0	\$6,588
Pavement Maintenance	\$0	\$0	\$0	\$0	\$0	\$6,442
Drainage Maintenance	\$0	\$0	\$0	\$0	\$0	\$3,795
Signal Signs	\$0	\$0	\$0	\$0	\$0	\$9,298
Library LSC	\$0	\$0	\$0	\$0	\$0	\$698
Library Circ Reg	\$0	\$0	\$0	\$0	\$0	\$6,166
Library Adult Services	\$0	\$0	\$0	\$0	\$0	\$3,975
Library Ref Read	\$0	\$0	\$0	\$0	\$0	\$1,696
Library Administration	\$0	\$188,184	\$0	\$0	\$0	\$664,714
Library Youth Services	\$0	\$0	\$0	\$0	\$0	\$4,365
Library Volunteer Services	\$0	\$0	\$0	\$0	\$0	\$3,239
Adult Sports	\$0	\$0	\$0	\$0	\$0	\$43
Youth Sports	\$0	\$0	\$0	\$0	\$0	\$36
Administration Central Park	\$0	\$0	\$0	\$0	\$0	\$60,934
Leis Cls	\$0	\$0	\$0	\$0	\$0	\$7,642
Senior Citizen	\$0	\$0	\$0	\$0	\$0	\$1,071
Comm Events	\$0	\$0	\$0	\$0	\$0	\$480
YRec Oak Pk	\$0	\$0	\$0	\$0	\$0	\$83
Youth Comms	\$0	\$0	\$0	\$0	\$0	\$6
Aquatics	\$0	\$0	\$0	\$0	\$0	\$2,014
Rec Fac	\$0	\$0	\$0	\$0	\$0	\$19
Building Permits	\$0	\$0	\$0	\$121,190	\$0	\$164,989
CIP	\$0	\$0	\$0	\$0	\$0	\$3,812
101 Capital Projects	\$0	\$0	\$0	\$0	\$0	\$6,161
110 Gen Contingency	\$0	\$0	\$0	\$0	\$0	\$19,743
112 Cap Replace - IT Tech	\$0	\$0	\$0	\$0	\$0	\$12,535
113 Electronic Archiving Fee	\$0	\$0	\$0	\$0	\$0	\$586
114 Building Ed	\$0	\$0	\$0	\$0	\$0	\$153
117 Citizen Option Public Grants	\$0	\$0	\$0	\$0	\$0	\$229
120 Capital Improvement	\$0	\$0	\$0	\$0	\$0	\$498
121 City Hall Development	\$0	\$0	\$0	\$0	\$0	\$2,887
122 Building Permits	\$0	\$0	\$0	\$0	\$0	\$76
124 Police Grants	\$0	\$0	\$0	\$0	\$0	\$231
125 Capital Replacement Vehicles	\$0	\$0	\$0	\$0	\$0	\$41,512
126 Public Works Grant Var	\$0	\$0	\$0	\$0	\$0	\$10



Detail of Allocated Costs

Departments	<u>FS2 Sherwood</u>	<u>Library CH</u>	<u>Public Safety Center</u>	<u>CD Planning</u>	<u>CD Eng</u>	<u>Total Plan Allocated</u>
207 TDA Article 8A	\$0	\$0	\$0	\$0	\$0	\$334
212 Fire Prot Facility Development	\$0	\$0	\$0	\$0	\$0	\$48
213 Strts-Traff Signal-Bridge	\$0	\$0	\$0	\$0	\$0	\$119,605
224 Public Facilities Dev	\$0	\$0	\$0	\$0	\$0	\$48
225 Union 46 Plan Dev	\$0	\$0	\$0	\$0	\$0	\$67,066
227 CDBG	\$0	\$0	\$0	\$52,935	\$0	\$58,208
229 NACI Water Treatment	\$0	\$0	\$0	\$0	\$0	\$14
230 Youth Scholarship	\$0	\$0	\$0	\$0	\$0	\$368
231 City Hall - Gen Gov	\$0	\$0	\$0	\$0	\$0	\$48
232 Chandler Ranch Specific	\$0	\$0	\$0	\$0	\$0	\$447
235 Airport Road PSR	\$0	\$0	\$0	\$0	\$0	\$61
236 Olsen Beechwood Specific	\$0	\$0	\$0	\$0	\$0	\$274
308 Landscape Lighting	\$0	\$0	\$0	\$0	\$0	\$37,101
310 CFD Community Fac	\$0	\$0	\$0	\$0	\$0	\$107
401 Senior Citizens Trust	\$0	\$0	\$0	\$0	\$0	\$443
410 BID Fund	\$0	\$0	\$0	\$0	\$0	\$17,358
505 Library City Hall Debt	\$0	\$0	\$0	\$0	\$0	\$8,025
506 Gov Obligation Bonds	\$0	\$0	\$0	\$0	\$0	\$74,185
600 Water	\$0	\$3,768	\$0	\$0	\$0	\$487,811
601 Wastewater	\$0	\$2,881	\$0	\$0	\$0	\$495,208
602 Airport	\$0	\$0	\$0	\$0	\$0	\$111,221
611 Landfill Closure	\$0	\$0	\$0	\$0	\$0	\$2,675
612 Solid Waste	\$0	\$0	\$0	\$0	\$0	\$5
711 Successor Agency Housing	\$0	\$0	\$0	\$95,008	\$0	\$95,532
712 Successor Agency Obligation	\$0	\$0	\$0	\$0	\$0	\$23,402
All Other	\$0	\$81,005	\$0	\$0	\$308,431	\$692,961
Subtotal	\$0	\$0	\$0	(\$672,629)	\$0	\$5,197,370
Direct Bill						\$331,952
Unallocated				\$672,629		\$672,629
Total	\$0	\$0	\$0	\$0	\$0	\$6,201,951

Summary of allocation basis

<u>Department</u>	<u>Basis of allocation</u>
1000000 - Building Use Charge	
1.004 Library/City Hall	Square Footage by Occupied by Department and Fund
1.005 PSC	Square Footage by Occupied by Department and Fund
1.006 Fire Station #2	Direct Allocation to Fund 212 Fire Protection Facility
1001100 - City Council	
2.004 City-Wide Support	Total Expenditures by Department/Fund
1001200 - City Attorney	
3.004 City-Wide Support	Total Expenditures by Department/Fund
1001300 - City Manager Office	
4.004 Citywide Administration	Total Expenditures by Department/Fund
1001320 - Human Resources	
5.004 Human Resources	Full Time Equivalent (FTE) by Department/Fund
5.005 Recruitment	
1001340 - City Clerk	
6.004 City Clerk	Total Expenditures by Department/Fund
1001350 - Information Technology	
7.004 General IT	Count of Devices/Email by Department/Fund
7.005 GIS	Direct Allocation
1001401 - Accounting Finance	
8.004 Payroll	Salary & Benefit Expenditures by Department and Fund
8.005 Accounts Payable/Contract	Operating Services and Supply Expenditures by Department and Fund
8.006 Budget/CAFR	Total Expenditures by Department/Fund
8.007 Utilities	Direct Allocation to Water and Sewer Funds
1001560 - Non Departmental	
9.004 Other Allocated Costs	Total Expenditures by Department/Fund
9.005 Professional Services	
1003252 - FS2 Sherwood	
10.004 Facility Charge	Direct Allocation to Fund 212 Fire Protection Facility
1003257 - Library CH	
11.004 Facility Charge	Square Footage by Occupied by Department and Fund

Summary of allocation basis

Department

Basis of allocation

1003258 - Public Safety Center

12.004 Facility Charge

Square Footage by Occupied by Department and Fund

1007101 - HCommunity Development Planning

13.004 Community Development Engineering

13.005 CDBG

13.006 Building Dept

13.007 Housing

Direct Allocation

Direct Allocation

1007102 - Community Development Engineering

14.004 City Development

14.005 Private Development



**SCHEDULE 1.01**

**BUILDING USE CHARGE**

NATURE AND EXTENT OF SERVICE

Building use charges are allowable for plan purposes and are depreciated over 50 years of useful life. Land acquisition costs are disallowed and have not been included in the cost from which use charges are determined. The following facilities are reflected in this schedule:

- **Building Use Charge** - Use charges for these buildings have been allocated based on usable departmental square footage.

<b>Building</b>	<b>Fixed Asset Value Through June 30, 2015</b>	<b>Building Use Charge</b>
Library/City Hall	\$28,616,000	\$572,320
Public Safety Center	21,800,000	436,000
Fire Station #2	<u>2,100,000</u>	<u>42,000</u>
TOTAL	\$52,516,000	\$1,050,320

Building Use Charge  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Departmental cost adjustments:				
LIBRARY/CITY HALL	\$572,320			
PUBLIC SAFETY CENTER	\$436,000			
FIRE STATION #2	\$42,000			
Total departmental cost adjustments:	<u>\$1,050,320</u>			<u>\$1,050,320</u>
Total to be allocated	<u><b>\$1,050,320</b></u>			<u><b>\$1,050,320</b></u>

**Building Use Charge  
Schedule of costs to be  
allocated by function**

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Library/City Hall</u>	<u>PSC</u>	<u>Fire Station #2</u>
<b><u>Other Expense and Cost</u></b>					
SALARIES & WAGES					
FRINGE BENEFITS					
<b><u>Cost Adjustments</u></b>					
LIBRARY/CITY HALL	\$572,320		\$572,320		
PUBLIC SAFETY CENTER	\$436,000			\$436,000	
FIRE STATION #2	\$42,000				\$42,000
Functional Cost	<u>\$1,050,320</u>		<u>\$572,320</u>	<u>\$436,000</u>	<u>\$42,000</u>
Allocable Costs	<u>\$1,050,320</u>		<u>\$572,320</u>	<u>\$436,000</u>	<u>\$42,000</u>
<b>1st Allocation</b>	<b><u>\$1,050,320</u></b>		<b><u>\$572,320</u></b>	<b><u>\$436,000</u></b>	<b><u>\$42,000</u></b>
Functional Cost					
Allocable Costs					
<b>2nd Allocation</b>					
<b>Total allocated</b>	<b><u>\$1,050,320</u></b>		<b><u>\$572,320</u></b>	<b><u>\$436,000</u></b>	<b><u>\$42,000</u></b>

**Building Use Charge  
Detail allocation of  
Library/City Hall**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Library Administration	18,678	65.130 %	\$372,752		\$372,752		\$372,752
Public Works Engineering CIP	500	1.743 %	\$9,978		\$9,978		\$9,978
HCommunity Development Planning	800	2.790 %	\$15,965		\$15,965		\$15,965
600 Water	374	1.304 %	\$7,464		\$7,464		\$7,464
601 Wastewater	286	0.997 %	\$5,708		\$5,708		\$5,708
All Other	8,040	28.036 %	\$160,453		\$160,453		\$160,453
Total	28,678	100.000 %	\$572,320		\$572,320		\$572,320

(A) Alloc basis: Square Footage by Occupied by Department and Fund

Source:

Building Use Charge  
Detail allocation of  
PSC

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
ES Administration	19,477	51.655 %	\$225,215		\$225,215		\$225,215
Police Department Admin	18,229	48.345 %	\$210,785		\$210,785		\$210,785
Total	<u>37,706</u>	<u>100.000 %</u>	<u>\$436,000</u>		<u>\$436,000</u>		<u>\$436,000</u>

(A) Alloc basis: Square Footage by Occupied by Department and Fund

Source:

Building Use Charge  
Detail allocation of  
Fire Station #2

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
ES Administration	100	100.000 %	\$42,000		\$42,000		\$42,000
Total	100	100.000 %	\$42,000		\$42,000		\$42,000

(A) Alloc basis: Direct Allocation to Fund 212 Fire Protection Facility

Source:

Paso Robles

Building Use Charge  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Library/City Hall</u>	<u>PSC</u>	<u>Fire Station #2</u>
HCommunity Development Planning	\$15,965	\$15,965		
Police Department Admin	\$210,785		\$210,785	
ES Administration	\$267,215		\$225,215	\$42,000
Public Works Engineering CIP	\$9,978	\$9,978		
Library Administration	\$372,752	\$372,752		
600 Water	\$7,464	\$7,464		
601 Wastewater	\$5,708	\$5,708		
All Other	\$160,453	\$160,453		
Total	<u>\$1,050,320</u>	<u>\$572,320</u>	<u>\$436,000</u>	<u>\$42,000</u>

**SCHEDULE 2.01**

**CITY COUNCIL**

NATURE AND EXTENT OF SERVICE

To represent the citizens of Paso Robles by providing leadership as the policy-making body while exercising quality municipal management to ensure that the goals and desires of the community are realized.

Costs are allocated as follows:

- **Citywide Support** – These costs are associated with City Council activities. Costs are allocated based on Total Expenditures (excluding Capital Outlay, Transfers, Debt Service and Contingencies) by department and fund.



Paso Robles  
City Council  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$190,039			\$190,039
Allocated additions:				
1001200 - City Attorney		\$10	\$10	
1001300 - City Manager Office		\$2,312	\$2,312	
1001340 - City Clerk		\$210	\$210	
1001401 - Accounting Finance		\$1,408	\$1,408	
1001560 - Non Departmental		\$336	\$336	
Total allocated additions:		<u>\$4,276</u>	<u>\$4,276</u>	<u>\$4,276</u>
Total to be allocated	<u>\$190,039</u>	<u>\$4,276</u>		<u>\$194,315</u>

City Council  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>City-Wide Support</u>
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	\$40,400		\$40,400
FRINGE BENEFITS	\$74,810		\$74,810
<b>Other Expense and Cost</b>			
OPERATING SVC/SUPPLIES	\$74,829		\$74,829
Departmental Expenditures	<u>\$190,039</u>		<u>\$190,039</u>
Functional Cost	<u>\$190,039</u>		<u>\$190,039</u>
Allocable Costs	<u>\$190,039</u>		<u>\$190,039</u>
<b>1st Allocation</b>	<b><u>\$190,039</u></b>		<b><u>\$190,039</u></b>
Additions: 2nd			
Other	<u>\$4,276</u>	<u>\$4,276</u>	
Functional Cost	<u>\$4,276</u>	<u>\$4,276</u>	
Reallocate Admin		(\$4,276)	<u>\$4,276</u>
Allocable Costs	<u>\$4,276</u>		<u>\$4,276</u>
<b>2nd Allocation</b>	<b><u>\$4,276</u></b>		<b><u>\$4,276</u></b>
<b>Total allocated</b>	<b><u>\$194,315</u></b>		<b><u>\$194,315</u></b>

City Council  
Detail allocation of  
City-Wide Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
712 Successor Agency Obligation	913,055	1.433 %	\$2,724		\$2,724	\$61	\$2,785
711 Successor Agency Housing	20,650	0.032 %	\$62		\$62	\$1	\$63
612 Solid Waste	185		\$1		\$1		\$1
611 Landfill Closure	105,403	0.165 %	\$314		\$314	\$7	\$321
602 Airport	760,946	1.195 %	\$2,270		\$2,270	\$51	\$2,321
601 Wastewater	7,261,627	11.400 %	\$21,665		\$21,665	\$487	\$22,152
600 Water	7,152,969	11.230 %	\$21,341		\$21,341	\$480	\$21,821
505 Library City Hall Debt	316,003	0.496 %	\$943		\$943	\$21	\$964
410 BID Fund	683,626	1.073 %	\$2,040		\$2,040	\$46	\$2,086
401 Senior Citizens Trust	17,508	0.027 %	\$52		\$52	\$1	\$53
310 CFD Community Fac	4,206	0.007 %	\$13		\$13		\$13
308 Landscape Lighting	1,448,957	2.275 %	\$4,323		\$4,323	\$97	\$4,420
236 Olsen Beechwood Specific	10,732	0.017 %	\$32		\$32	\$1	\$33
235 Airport Road PSR	2,403	0.004 %	\$7		\$7		\$7
232 Chandler Ranch Specific	17,654	0.028 %	\$53		\$53	\$1	\$54
231 City Hall - Gen Gov	1,915	0.003 %	\$6		\$6		\$6
230 Youth Scholarship	14,540	0.023 %	\$43		\$43	\$1	\$44
229 NACI Water Treatment	510	0.001 %	\$2		\$2		\$2
227 CDBG	196,494	0.308 %	\$586		\$586	\$13	\$599
225 Union 46 Plan Dev	2,641,210	4.146 %	\$7,880		\$7,880	\$177	\$8,057
224 Public Facilities Dev	1,915	0.003 %	\$6		\$6		\$6
213 Strts-Traff Signal-Bridge	4,710,469	7.395 %	\$14,053		\$14,053	\$316	\$14,369
212 Fire Prot Facility Development	1,915	0.003 %	\$6		\$6		\$6
207 TDA Article 8A	13,135	0.021 %	\$39		\$39	\$1	\$40
125 Capital Replacement Vehicles	1,634,902	2.567 %	\$4,878		\$4,878	\$110	\$4,988
124 Police Grants	8,110	0.013 %	\$24		\$24	\$1	\$25
121 City Hall Development	113,673	0.178 %	\$339		\$339	\$8	\$347
120 Capital Improvement	19,640	0.031 %	\$59		\$59	\$1	\$60
117 Citizen Option Public Grants	9,011	0.014 %	\$27		\$27	\$1	\$28
114 Building Ed	6,050	0.009 %	\$18		\$18		\$18
113 Electronic Archiving Fee	23,094	0.036 %	\$69		\$69	\$2	\$71
112 Cap Replace - IT Tech	493,572	0.775 %	\$1,473		\$1,473	\$33	\$1,506
110 Gen Contingency	776,716	1.219 %	\$2,317		\$2,317	\$52	\$2,369
101 Capital Projects	242,567	0.381 %	\$724		\$724	\$16	\$740
CIP	150,038	0.236 %	\$448		\$448	\$10	\$458
Community Development Engineering	220,387	0.346 %	\$658		\$658	\$15	\$673
HCommunity Development Planning	937,019	1.471 %	\$2,796		\$2,796	\$63	\$2,859
Rec Fac	663	0.001 %	\$2		\$2		\$2
Aquatics	71,186	0.112 %	\$212		\$212	\$5	\$217
Youth Comms	284		\$1		\$1		\$1
YRec Oak Pk	3,283	0.005 %	\$10		\$10		\$10

**Paso Robles  
City Council  
Detail allocation of  
City-Wide Support**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Comm Events	18,471	0.029 %	\$55		\$55	\$1	\$56
Senior Citizen	42,267	0.066 %	\$126		\$126	\$3	\$129
Leis Cls	285,297	0.448 %	\$851		\$851	\$19	\$870
Administration Central Park	574,282	0.902 %	\$1,713		\$1,713	\$39	\$1,752
Youth Sports	1,391	0.002 %	\$4		\$4		\$4
Adult Sports	1,691	0.003 %	\$5		\$5		\$5
Library Youth Services	155,589	0.244 %	\$464		\$464	\$10	\$474
Library Volunteer Services	113,614	0.178 %	\$339		\$339	\$8	\$347
Library Administration	230,363	0.362 %	\$687		\$687	\$15	\$702
Library Ref Read	62,220	0.098 %	\$186		\$186	\$4	\$190
Library Adult Services	143,585	0.225 %	\$428		\$428	\$10	\$438
Library Circ Reg	219,908	0.345 %	\$656		\$656	\$15	\$671
Library LSC	25,187	0.040 %	\$75		\$75	\$2	\$77
Signal Signs	360,822	0.566 %	\$1,076		\$1,076	\$24	\$1,100
Drainage Maintenance	144,975	0.228 %	\$433		\$433	\$10	\$443
Pavement Maintenance	236,642	0.372 %	\$706		\$706	\$16	\$722
Street Trees	243,595	0.382 %	\$727		\$727	\$16	\$743
Street Sweep	86,541	0.136 %	\$258		\$258	\$6	\$264
Trans Ctr	48,780	0.077 %	\$146		\$146	\$3	\$149
Veterans Center	22,996	0.036 %	\$69		\$69	\$2	\$71
Senior Citizen Center	38,144	0.060 %	\$114		\$114	\$3	\$117
Public Safety Center	266,481	0.418 %	\$795		\$795	\$18	\$813
Library CH	281,474	0.442 %	\$840		\$840	\$19	\$859
Muni Pool	185,578	0.291 %	\$554		\$554	\$12	\$566
Cent Pool	26,257	0.041 %	\$78		\$78	\$2	\$80
FS3 Airport	435	0.001 %	\$1		\$1		\$1
FS2 Sherwood	5,006	0.008 %	\$15		\$15		\$15
City Hall Annex	8,884	0.014 %	\$27		\$27	\$1	\$28
Barney Park	605,253	0.950 %	\$1,806		\$1,806	\$41	\$1,847
Neighborhood Parks	213,654	0.335 %	\$637		\$637	\$14	\$651
Rbns Field	43,154	0.068 %	\$129		\$129	\$3	\$132
Sherwood Park	173,576	0.272 %	\$518		\$518	\$12	\$530
Pioneer Park	95,524	0.150 %	\$285		\$285	\$6	\$291
City Park	251,670	0.395 %	\$751		\$751	\$17	\$768
Cent Park	394,614	0.620 %	\$1,177		\$1,177	\$26	\$1,203
Landfill	404,876	0.636 %	\$1,208		\$1,208	\$27	\$1,235
Community Events	111,257	0.175 %	\$332		\$332	\$7	\$339
Public Works Engineering CIP	173,484	0.272 %	\$518		\$518	\$12	\$530
ES Administration	565,810	0.888 %	\$1,688		\$1,688	\$38	\$1,726
ESEmr Rsp	3,899,581	6.122 %	\$11,634		\$11,634	\$262	\$11,896
ESEmr Prep	1,100	0.002 %	\$3		\$3		\$3

City Council  
Detail allocation of  
City-Wide Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
ESCD Enforcement	209,359	0.329 %	\$625		\$625	\$14	\$639
Police Department Comm DS	844,083	1.325 %	\$2,518		\$2,518	\$57	\$2,575
Police Department Records	383,826	0.603 %	\$1,145		\$1,145	\$26	\$1,171
Police Dept Comm Dispatch	133,342	0.209 %	\$398		\$398	\$9	\$407
Police Investigation Detective	621,766	0.976 %	\$1,855		\$1,855	\$42	\$1,897
Police Dept Patrol Operations	5,028,405	7.894 %	\$15,002		\$15,002	\$338	\$15,340
Police Department Admin	1,415,537	2.222 %	\$4,223		\$4,223	\$95	\$4,318
Non Departmental	2,582,192	4.054 %	\$7,704		\$7,704	\$173	\$7,877
City Treasurer	47,122	0.074 %	\$141		\$141	\$3	\$144
Accounting Finance	722,048	1.134 %	\$2,154		\$2,154	\$48	\$2,202
Information Technology	864,648	1.357 %	\$2,580		\$2,580	\$58	\$2,638
City Clerk	69,360	0.109 %	\$207		\$207	\$5	\$212
Human Resources	646,998	1.016 %	\$1,930		\$1,930	\$43	\$1,973
Tourism	283,740	0.445 %	\$847		\$847	\$19	\$866
City Manager Office	765,634	1.202 %	\$2,284		\$2,284	\$51	\$2,335
City Attorney	1,113,095	1.747 %	\$3,321		\$3,321	\$75	\$3,396
Risk Management	1,674,897	2.629 %	\$4,997		\$4,997	\$112	\$5,109
Public Works	550,522	0.864 %	\$1,642		\$1,642	\$37	\$1,679
Uptown Park	27,906	0.044 %	\$83		\$83	\$2	\$85
Building Permits	1,003,247	1.575 %	\$2,993		\$2,993	\$67	\$3,060
Shrw Forest	145						
Fleet Maintenance	12,685	0.020 %	\$38		\$38	\$1	\$39
506 Gov Obligation Bonds	2,921,018	4.586 %	\$8,715		\$8,715	\$199	\$8,914
122 Building Permits	3,182	0.005 %	\$9		\$9		\$9
126 Public Works Grant Var	644	0.003 %	(\$2)		(\$2)		(\$2)
<b>Total</b>	<u>63,697,651</u>	<u>100.000 %</u>	<u>\$190,039</u>		<u>\$190,039</u>	<u>\$4,276</u>	<u>\$194,315</u>

(A) Alloc basis: Total Expenditures by Department/Fund

Source: Trial Balance

Paso Robles  
City Council  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City-Wide Support</u>
City Attorney	\$3,396	\$3,396
City Manager Office	\$2,335	\$2,335
Human Resources	\$1,973	\$1,973
City Clerk	\$212	\$212
Information Technology	\$2,638	\$2,638
Accounting Finance	\$2,202	\$2,202
Non Departmental	\$7,877	\$7,877
FS2 Sherwood	\$15	\$15
Library CH	\$859	\$859
Public Safety Center	\$813	\$813
HCommunity Development Planning	\$2,859	\$2,859
Community Development Engineering	\$673	\$673
Tourism	\$866	\$866
Risk Management	\$5,109	\$5,109
City Treasurer	\$144	\$144
Police Department Admin	\$4,318	\$4,318
Police Dept Patrol Opperations	\$15,340	\$15,340
Police Investigation Detective	\$1,897	\$1,897
Police Dept Comm Dispatch	\$407	\$407
Police Department Records	\$1,171	\$1,171
Police Department Comm DS	\$2,575	\$2,575
ESCD Enforcement	\$639	\$639
ESEmr Prep	\$3	\$3
ESEmr Rspes	\$11,896	\$11,896
ES Administration	\$1,726	\$1,726
Public Works Engineering CIP	\$530	\$530
Community Events	\$339	\$339
Public Works	\$1,679	\$1,679
Fleet Maintenance	\$39	\$39
Landfill	\$1,235	\$1,235
Cent Park	\$1,203	\$1,203
City Park	\$768	\$768
Pioneer Park	\$291	\$291
Sherw Park	\$530	\$530
Rbns Field	\$132	\$132
Neighborhood Parks	\$651	\$651
Barney Park	\$1,847	\$1,847
Uptown Park	\$85	\$85
Shrw Forest		
City Hall Annex	\$28	\$28
FS3 Airport	\$1	\$1

**Paso Robles  
City Council  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>City-Wide Support</u>
Cent Pool	\$80	\$80
Muni Pool	\$566	\$566
Senior Citizen Center	\$117	\$117
Veterans Center	\$71	\$71
Trans Ctr	\$149	\$149
Street Sweep	\$264	\$264
Street Trees	\$743	\$743
Pavement Maintenance	\$722	\$722
Drainage Maintenance	\$443	\$443
Signal Signs	\$1,100	\$1,100
Library LSC	\$77	\$77
Library Circ Reg	\$671	\$671
Library Adult Services	\$438	\$438
Library Ref Read	\$190	\$190
Library Administration	\$702	\$702
Library Youth Services	\$474	\$474
Library Volunteer Services	\$347	\$347
Adult Sports	\$5	\$5
Youth Sports	\$4	\$4
Administration Central Park	\$1,752	\$1,752
Leis Cls	\$870	\$870
Senior Citizen	\$129	\$129
Comm Events	\$56	\$56
YRec Oak Pk	\$10	\$10
Youth Comms	\$1	\$1
Aquatics	\$217	\$217
Rec Fac	\$2	\$2
Building Permits	\$3,060	\$3,060
CIP	\$458	\$458
101 Capital Projects	\$740	\$740
110 Gen Contingency	\$2,369	\$2,369
112 Cap Replace - IT Tech	\$1,506	\$1,506
113 Electronic Archiving Fee	\$71	\$71
114 Building Ed	\$18	\$18
117 Citizen Option Public Grants	\$28	\$28
120 Capital Improvement	\$60	\$60
121 City Hall Development	\$347	\$347
122 Building Permits	\$9	\$9
124 Police Grants	\$25	\$25
125 Capital Replacement Vehicles	\$4,988	\$4,988
126 Public Works Grant Var	(\$2)	(\$2)

Paso Robles  
City Council  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City-Wide Support</u>
207 TDA Article 8A	\$40	\$40
212 Fire Prot Facility Development	\$6	\$6
213 Strts-Traff Signal-Bridge	\$14,369	\$14,369
224 Public Facilities Dev	\$6	\$6
225 Union 46 Plan Dev	\$8,057	\$8,057
227 CDBG	\$599	\$599
229 NACI Water Treatment	\$2	\$2
230 Youth Scholarship	\$44	\$44
231 City Hall - Gen Gov	\$6	\$6
232 Chandler Ranch Specific	\$54	\$54
235 Airport Road PSR	\$7	\$7
236 Olsen Beechwood Specific	\$33	\$33
308 Landscape Lighting	\$4,420	\$4,420
310 CFD Community Fac	\$13	\$13
401 Senior Citizens Trust	\$53	\$53
410 BID Fund	\$2,086	\$2,086
505 Library City Hall Debt	\$964	\$964
506 Gov Obligation Bonds	\$8,914	\$8,914
600 Water	\$21,821	\$21,821
601 Wastewater	\$22,152	\$22,152
602 Airport	\$2,321	\$2,321
611 Landfill Closure	\$321	\$321
612 Solid Waste	\$1	\$1
711 Successor Agency Housing	\$63	\$63
712 Successor Agency Obligation	\$2,785	\$2,785
Total	<u>\$194,315</u>	<u>\$194,315</u>



**SCHEDULE 3.01**

**CITY ATTORNEY**

NATURE AND EXTENT OF SERVICE

The City of Paso Robles does not have an in-house attorney but rather contracts for professional services with outside firms for the City's needed legal services. The City of Paso Robles bills City departments directly for services rendered. The objective of the Cost Allocation Plan is to capture overhead costs associated with the City Attorney and allocate those costs throughout the City.

Costs are allocated as follows:

- **Citywide Support** – These costs are related to overhead cost of providing opinions and legal advice to City Departments. Overhead costs are allocated based on Total Expenditures (excluding Capital Outlay, Transfers, Debt Service and Contingencies) by department and fund.

Paso Robles  
City Attorney  
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,113,095			\$1,113,095
Deductions:				
PROFESSIONAL SERVICES	(\$1,113,095)			
Total deductions:	<u>(\$1,113,095)</u>			<u>(\$1,113,095)</u>
Allocated additions:				
1001100 - City Council	\$3,321	\$75	\$3,396	
1001300 - City Manager Office		\$13,542	\$13,542	
1001340 - City Clerk		\$1,228	\$1,228	
1001401 - Accounting Finance		\$6,457	\$6,457	
1001560 - Non Departmental		\$1,631	\$1,631	
Total allocated additions:	<u>\$3,321</u>	<u>\$22,933</u>	<u>\$26,254</u>	<u>\$26,254</u>
Total to be allocated	<u>\$3,321</u>	<u>\$22,933</u>		<u>\$26,254</u>

Paso Robles  
City Attorney  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>City-Wide Support</u>
<b><u>Other Expense and Cost</u></b>			
SALARIES & WAGES			
FRINGE BENEFITS			
<b><u>Other Expense and Cost</u></b>			
PROFESSIONAL SERVICES	\$1,113,095	\$1,113,095	
Departmental Expenditures	\$1,113,095	\$1,113,095	
<b><u>Cost Adjustments</u></b>			
Deductions	(\$1,113,095)	(\$1,113,095)	
Additions: 1st			
Other	\$3,321		\$3,321
Functional Cost	\$3,321		\$3,321
Allocable Costs	\$3,321		\$3,321
<b>1st Allocation</b>	<b>\$3,321</b>		<b>\$3,321</b>
Additions: 2nd			
Other	\$22,933		\$22,933
Functional Cost	\$22,933		\$22,933
Allocable Costs	\$22,933		\$22,933
<b>2nd Allocation</b>	<b>\$22,933</b>		<b>\$22,933</b>
<b>Total allocated</b>	<b>\$26,254</b>		<b>\$26,254</b>

**Paso Robles  
City Attorney  
Detail allocation of  
City-Wide Support**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
712 Successor Agency Obligation	913,055	1.454 %	\$48		\$48	\$335	\$383
711 Successor Agency Housing	20,650	0.033 %	\$1		\$1	\$8	\$9
612 Solid Waste	185						
611 Landfill Closure	105,403	0.168 %	\$6		\$6	\$39	\$45
602 Airport	760,946	1.212 %	\$40		\$40	\$279	\$319
601 Wastewater	7,261,627	11.568 %	\$384		\$384	\$2,661	\$3,045
600 Water	7,152,969	11.395 %	\$378		\$378	\$2,621	\$2,999
505 Library City Hall Debt	316,003	0.503 %	\$17		\$17	\$116	\$133
410 BID Fund	683,626	1.089 %	\$36		\$36	\$251	\$287
401 Senior Citizens Trust	17,508	0.028 %	\$1		\$1	\$6	\$7
310 CFD Community Fac	4,206	0.007 %				\$2	\$2
308 Landscape Lighting	1,448,957	2.308 %	\$77		\$77	\$531	\$608
236 Olsen Beechwood Specific	10,732	0.017 %	\$1		\$1	\$4	\$5
235 Airport Road PSR	2,403	0.004 %				\$1	\$1
232 Chandler Ranch Specific	17,654	0.028 %	\$1		\$1	\$6	\$7
231 City Hall - Gen Gov	1,915	0.003 %				\$1	\$1
230 Youth Scholarship	14,540	0.023 %	\$1		\$1	\$5	\$6
229 NACI Water Treatment	510	0.001 %					
227 CDBG	196,494	0.313 %	\$10		\$10	\$72	\$82
225 Union 46 Plan Dev	2,641,210	4.207 %	\$140		\$140	\$968	\$1,108
224 Public Facilities Dev	1,915	0.003 %				\$1	\$1
213 Strts-Traff Signal-Bridge	4,710,469	7.504 %	\$249		\$249	\$1,726	\$1,975
212 Fire Prot Facility Development	1,915	0.003 %				\$1	\$1
207 TDA Article 8A	13,135	0.021 %	\$1		\$1	\$5	\$6
125 Capital Replacement Vehicles	1,634,902	2.604 %	\$86		\$86	\$599	\$685
124 Police Grants	8,110	0.013 %				\$3	\$3
121 City Hall Development	113,673	0.181 %	\$6		\$6	\$42	\$48
120 Capital Improvement	19,640	0.031 %	\$1		\$1	\$7	\$8
117 Citizen Option Public Grants	9,011	0.014 %				\$3	\$3
114 Building Ed	6,050	0.010 %				\$2	\$2
113 Electronic Archiving Fee	23,094	0.037 %	\$1		\$1	\$8	\$9
112 Cap Replace - IT Tech	493,572	0.786 %	\$26		\$26	\$181	\$207
110 Gen Contingency	776,716	1.237 %	\$41		\$41	\$285	\$326
101 Capital Projects	242,567	0.386 %	\$13		\$13	\$89	\$102
CIP	150,038	0.239 %	\$8		\$8	\$55	\$63
Community Development Engineering	220,387	0.351 %	\$12		\$12	\$81	\$93
HCommunity Development Planning	937,019	1.493 %	\$50		\$50	\$343	\$393
Rec Fac	663	0.001 %					
Aquatics	71,186	0.113 %	\$4		\$4	\$26	\$30
Youth Comms	284						
YRec Oak Pk	3,283	0.005 %				\$1	\$1

**Paso Robles  
City Attorney  
Detail allocation of  
City-Wide Support**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Comm Events	18,471	0.029 %	\$1		\$1	\$7	\$8
Senior Citizen	42,267	0.067 %	\$2		\$2	\$15	\$17
Leis Cls	285,297	0.454 %	\$15		\$15	\$105	\$120
Administration Central Park	574,282	0.915 %	\$30		\$30	\$210	\$240
Youth Sports	1,391	0.002 %				\$1	\$1
Adult Sports	1,691	0.003 %				\$1	\$1
Library Youth Services	155,589	0.248 %	\$8		\$8	\$57	\$65
Library Volunteer Services	113,614	0.181 %	\$6		\$6	\$42	\$48
Library Administration	230,363	0.367 %	\$12		\$12	\$84	\$96
Library Ref Read	62,220	0.099 %	\$3		\$3	\$23	\$26
Library Adult Services	143,585	0.229 %	\$8		\$8	\$53	\$61
Library Circ Reg	219,908	0.350 %	\$12		\$12	\$81	\$93
Library LSC	25,187	0.040 %	\$1		\$1	\$9	\$10
Signal Signs	360,822	0.575 %	\$19		\$19	\$132	\$151
Drainage Maintenance	144,975	0.231 %	\$8		\$8	\$53	\$61
Pavement Maintenance	236,642	0.377 %	\$13		\$13	\$87	\$100
Street Trees	243,595	0.388 %	\$13		\$13	\$89	\$102
Street Sweep	86,541	0.138 %	\$5		\$5	\$32	\$37
Trans Ctr	48,780	0.078 %	\$3		\$3	\$18	\$21
Veterans Center	22,996	0.037 %	\$1		\$1	\$8	\$9
Senior Citizen Center	38,144	0.061 %	\$2		\$2	\$14	\$16
Public Safety Center	266,481	0.425 %	\$14		\$14	\$98	\$112
Library CH	281,474	0.448 %	\$15		\$15	\$103	\$118
Muni Pool	185,578	0.296 %	\$10		\$10	\$68	\$78
Cent Pool	26,257	0.042 %	\$1		\$1	\$10	\$11
FS3 Airport	435	0.001 %					
FS2 Sherwood	5,006	0.008 %				\$2	\$2
City Hall Annex	8,884	0.014 %				\$3	\$3
Barney Park	605,253	0.964 %	\$32		\$32	\$222	\$254
Neighborhood Parks	213,654	0.340 %	\$11		\$11	\$78	\$89
Rbns Field	43,154	0.069 %	\$2		\$2	\$16	\$18
Sherw Park	173,576	0.277 %	\$9		\$9	\$64	\$73
Pioneer Park	95,524	0.152 %	\$5		\$5	\$35	\$40
City Park	251,670	0.401 %	\$13		\$13	\$92	\$105
Cent Park	394,614	0.629 %	\$21		\$21	\$145	\$166
Landfill	404,876	0.645 %	\$21		\$21	\$148	\$169
Community Events	111,257	0.177 %	\$6		\$6	\$41	\$47
Public Works Engineering CIP	173,484	0.276 %	\$9		\$9	\$64	\$73
ES Administration	565,810	0.901 %	\$30		\$30	\$207	\$237
ESEmr Rsp	3,899,581	6.212 %	\$206		\$206	\$1,429	\$1,635
ESEmr Prep	1,100	0.002 %					

City Attorney  
Detail allocation of  
City-Wide Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
ESCD Enforcement	209,359	0.334 %	\$11		\$11	\$77	\$88
Police Department Comm DS	844,083	1.345 %	\$45		\$45	\$309	\$354
Police Department Records	383,826	0.611 %	\$20		\$20	\$141	\$161
Police Dept Comm Dispatch	133,342	0.212 %	\$7		\$7	\$49	\$56
Police Investigation Detective	621,766	0.990 %	\$33		\$33	\$228	\$261
Police Dept Patrol Operations	5,028,405	8.010 %	\$266		\$266	\$1,843	\$2,109
Police Department Admin	1,415,537	2.255 %	\$75		\$75	\$519	\$594
Non Departmental	2,582,192	4.113 %	\$137		\$137	\$946	\$1,083
City Treasurer	47,122	0.075 %	\$2		\$2	\$17	\$19
Accounting Finance	722,048	1.150 %	\$38		\$38	\$265	\$303
Information Technology	864,648	1.377 %	\$46		\$46	\$317	\$363
City Clerk	69,360	0.110 %	\$4		\$4	\$25	\$29
Human Resources	646,998	1.031 %	\$34		\$34	\$237	\$271
Tourism	283,740	0.452 %	\$15		\$15	\$104	\$119
City Manager Office	765,634	1.220 %	\$41		\$41	\$281	\$322
City Council	190,039	0.303 %	\$10		\$10		\$10
Risk Management	1,674,897	2.668 %	\$89		\$89	\$614	\$703
Public Works	550,522	0.877 %	\$29		\$29	\$202	\$231
Uptown Park	27,906	0.044 %	\$1		\$1	\$10	\$11
Building Permits	1,003,247	1.598 %	\$53		\$53	\$368	\$421
Shrw Forest	145						
Fleet Maintenance	12,685	0.020 %	\$1		\$1	\$5	\$6
506 Gov Obligation Bonds	2,921,018	4.658 %	\$158		\$158	\$1,070	\$1,228
122 Building Permits	3,182	0.005 %				(\$4)	(\$4)
126 Public Works Grant Var	644	0.001 %					
<b>Total</b>	<u>62,774,595</u>	<u>100.000 %</u>	<u>\$3,321</u>		<u>\$3,321</u>	<u>\$22,933</u>	<u>\$26,254</u>

(A) Alloc basis: Total Expenditures by Department/Fund

Source: Trial Balance

**Paso Robles  
City Attorney  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>City-Wide Support</u>
City Council	\$10	\$10
City Manager Office	\$322	\$322
Human Resources	\$271	\$271
City Clerk	\$29	\$29
Information Technology	\$363	\$363
Accounting Finance	\$303	\$303
Non Departmental	\$1,083	\$1,083
FS2 Sherwood	\$2	\$2
Library CH	\$118	\$118
Public Safety Center	\$112	\$112
HCommunity Development Planning	\$393	\$393
Community Development Engineering	\$93	\$93
Tourism	\$119	\$119
Risk Management	\$703	\$703
City Treasurer	\$19	\$19
Police Department Admin	\$594	\$594
Police Dept Patrol Opperations	\$2,109	\$2,109
Police Investigation Detective	\$261	\$261
Police Dept Comm Dispatch	\$56	\$56
Police Department Records	\$161	\$161
Police Department Comm DS	\$354	\$354
ESCD Enforcement	\$88	\$88
ESEmr Prep		
ESEmr Rspes	\$1,635	\$1,635
ES Administration	\$237	\$237
Public Works Engineering CIP	\$73	\$73
Community Events	\$47	\$47
Public Works	\$231	\$231
Fleet Maintenance	\$6	\$6
Landfill	\$169	\$169
Cent Park	\$166	\$166
City Park	\$105	\$105
Pioneer Park	\$40	\$40
Sherw Park	\$73	\$73
Rbns Field	\$18	\$18
Neighborhood Parks	\$89	\$89
Barney Park	\$254	\$254
Uptown Park	\$11	\$11
Shrw Forest		
City Hall Annex	\$3	\$3
FS3 Airport		

**Paso Robles  
City Attorney  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>City-Wide Support</u>
Cent Pool	\$11	\$11
Muni Pool	\$78	\$78
Senior Citizen Center	\$16	\$16
Veterans Center	\$9	\$9
Trans Ctr	\$21	\$21
Street Sweep	\$37	\$37
Street Trees	\$102	\$102
Pavement Maintenance	\$100	\$100
Drainage Maintenance	\$61	\$61
Signal Signs	\$151	\$151
Library LSC	\$10	\$10
Library Circ Reg	\$93	\$93
Library Adult Services	\$61	\$61
Library Ref Read	\$26	\$26
Library Administration	\$96	\$96
Library Youth Services	\$65	\$65
Library Volunteer Services	\$48	\$48
Adult Sports	\$1	\$1
Youth Sports	\$1	\$1
Administration Central Park	\$240	\$240
Leis Cls	\$120	\$120
Senior Citizen	\$17	\$17
Comm Events	\$8	\$8
YRec Oak Pk	\$1	\$1
Youth Comms		
Aquatics	\$30	\$30
Rec Fac		
Building Permits	\$421	\$421
CIP	\$63	\$63
101 Capital Projects	\$102	\$102
110 Gen Contingency	\$326	\$326
112 Cap Replace - IT Tech	\$207	\$207
113 Electronic Archiving Fee	\$9	\$9
114 Building Ed	\$2	\$2
117 Citizen Option Public Grants	\$3	\$3
120 Capital Improvement	\$8	\$8
121 City Hall Development	\$48	\$48
122 Building Permits	(\$4)	(\$4)
124 Police Grants	\$3	\$3
125 Capital Replacement Vehicles	\$685	\$685
126 Public Works Grant Var		



Paso Robles  
City Attorney  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City-Wide Support</u>
207 TDA Article 8A	\$6	\$6
212 Fire Prot Facility Development	\$1	\$1
213 Strts-Traff Signal-Bridge	\$1,975	\$1,975
224 Public Facilities Dev	\$1	\$1
225 Union 46 Plan Dev	\$1,108	\$1,108
227 CDBG	\$82	\$82
229 NACI Water Treatment		
230 Youth Scholarship	\$6	\$6
231 City Hall - Gen Gov	\$1	\$1
232 Chandler Ranch Specific	\$7	\$7
235 Airport Road PSR	\$1	\$1
236 Olsen Beechwood Specific	\$5	\$5
308 Landscape Lighting	\$608	\$608
310 CFD Community Fac	\$2	\$2
401 Senior Citizens Trust	\$7	\$7
410 BID Fund	\$287	\$287
505 Library City Hall Debt	\$133	\$133
506 Gov Obligation Bonds	\$1,228	\$1,228
600 Water	\$2,999	\$2,999
601 Wastewater	\$3,045	\$3,045
602 Airport	\$319	\$319
611 Landfill Closure	\$45	\$45
612 Solid Waste		
711 Successor Agency Housing	\$9	\$9
712 Successor Agency Obligation	\$383	\$383
Total	<u>\$26,254</u>	<u>\$26,254</u>

**SCHEDULE 4.01**

**CITY MANAGER**

NATURE AND EXTENT OF SERVICE

The City Manager Office is the chief administrative office of the City of Paso Robles and is responsible for directing and coordinating the work plans of all City departments in conformance with Council policies, goals, objectives and community vision. The office of the City Manager provides staff support for Mayor and City Council proclamations; correspondence and City Council agenda review; coordinates legislative relations and analysis; leadership and direction to ensure fiscal responsibility; management representation to regional and inter-local agencies; and implementation of administrative processes which facilitate the effective and efficient provision of City services.

Costs are allocated as follows:

- **Citywide Administration** – These costs are associated with citywide administration. Costs are allocated based on Total Expenditures (excluding Capital Outlay, Transfers, Debt Service and Contingencies) by department and fund.

City Manager Office  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$765,634			\$765,634
Allocated additions:				
1001100 - City Council	\$2,284	\$51	\$2,335	
1001200 - City Attorney	\$41	\$281	\$322	
1001320 - Human Resources		\$43,567	\$43,567	
1001340 - City Clerk		\$845	\$845	
1001350 - Information Technology		\$27,185	\$27,185	
1001401 - Accounting Finance		\$6,006	\$6,006	
1001560 - Non Departmental		\$1,413	\$1,413	
Total allocated additions:	<u>\$2,325</u>	<u>\$79,348</u>	<u>\$81,673</u>	<u>\$81,673</u>
Total to be allocated	<u><u>\$767,959</u></u>	<u><u>\$79,348</u></u>		<u><u>\$847,307</u></u>

City Manager Office  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Citywide Administration</u>
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	\$398,740		\$398,740
FRINGE BENEFITS	\$190,611		\$190,611
<b>Other Expense and Cost</b>			
	\$176,283		\$176,283
Departmental Expenditures	\$765,634		\$765,634
Additions: 1st			
Other	\$2,325	\$2,325	
Functional Cost	\$767,959	\$2,325	\$765,634
Reallocate Admin		(\$2,325)	\$2,325
Allocable Costs	\$767,959		\$767,959
<b>1st Allocation</b>	<b>\$767,959</b>		<b>\$767,959</b>
Additions: 2nd			
Other	\$79,348	\$79,348	
Functional Cost	\$79,348	\$79,348	
Reallocate Admin		(\$79,348)	\$79,348
Allocable Costs	\$79,348		\$79,348
<b>2nd Allocation</b>	<b>\$79,348</b>		<b>\$79,348</b>
<b>Total allocated</b>	<b>\$847,307</b>		<b>\$847,307</b>

**City Manager Office  
Detail allocation of  
Citywide Administration**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
712 Successor Agency Obligation	913,055	1.446 %	\$11,108		\$11,108	\$1,172	\$12,280
711 Successor Agency Housing	20,650	0.033 %	\$251		\$251	\$27	\$278
612 Solid Waste	185		\$2		\$2		\$2
611 Landfill Closure	105,403	0.167 %	\$1,282		\$1,282	\$135	\$1,417
602 Airport	760,946	1.206 %	\$9,258		\$9,258	\$977	\$10,235
601 Wastewater	7,261,627	11.504 %	\$88,347		\$88,347	\$9,321	\$97,668
600 Water	7,152,969	11.332 %	\$87,025		\$87,025	\$9,181	\$96,206
505 Library City Hall Debt	316,003	0.501 %	\$3,845		\$3,845	\$406	\$4,251
410 BID Fund	683,626	1.083 %	\$8,317		\$8,317	\$877	\$9,194
401 Senior Citizens Trust	17,508	0.028 %	\$213		\$213	\$22	\$235
310 CFD Community Fac	4,206	0.007 %	\$51		\$51	\$5	\$56
308 Landscape Lighting	1,448,957	2.295 %	\$17,628		\$17,628	\$1,860	\$19,488
236 Olsen Beechwood Specific	10,732	0.017 %	\$131		\$131	\$14	\$145
235 Airport Road PSR	2,403	0.004 %	\$29		\$29	\$3	\$32
232 Chandler Ranch Specific	17,654	0.028 %	\$215		\$215	\$23	\$238
231 City Hall - Gen Gov	1,915	0.003 %	\$23		\$23	\$2	\$25
230 Youth Scholarship	14,540	0.023 %	\$177		\$177	\$19	\$196
229 NACI Water Treatment	510	0.001 %	\$6		\$6	\$1	\$7
227 CDBG	196,494	0.311 %	\$2,391		\$2,391	\$252	\$2,643
225 Union 46 Plan Dev	2,641,210	4.184 %	\$32,134		\$32,134	\$3,390	\$35,524
224 Public Facilities Dev	1,915	0.003 %	\$23		\$23	\$2	\$25
213 Strts-Traff Signal-Bridge	4,710,469	7.462 %	\$57,309		\$57,309	\$6,046	\$63,355
212 Fire Prot Facility Development	1,915	0.003 %	\$23		\$23	\$2	\$25
207 TDA Article 8A	13,135	0.021 %	\$160		\$160	\$17	\$177
125 Capital Replacement Vehicles	1,634,902	2.590 %	\$19,891		\$19,891	\$2,098	\$21,989
124 Police Grants	8,110	0.013 %	\$99		\$99	\$10	\$109
121 City Hall Development	113,673	0.180 %	\$1,383		\$1,383	\$146	\$1,529
120 Capital Improvement	19,640	0.031 %	\$239		\$239	\$25	\$264
117 Citizen Option Public Grants	9,011	0.014 %	\$110		\$110	\$12	\$122
114 Building Ed	6,050	0.010 %	\$74		\$74	\$8	\$82
113 Electronic Archiving Fee	23,094	0.037 %	\$281		\$281	\$30	\$311
112 Cap Replace - IT Tech	493,572	0.782 %	\$6,005		\$6,005	\$634	\$6,639
110 Gen Contingency	776,716	1.230 %	\$9,450		\$9,450	\$997	\$10,447
101 Capital Projects	242,567	0.384 %	\$2,951		\$2,951	\$311	\$3,262
CIP	150,038	0.238 %	\$1,825		\$1,825	\$193	\$2,018
Community Development Engineering	220,387	0.349 %	\$2,681		\$2,681	\$283	\$2,964
HCommunity Development Planning	937,019	1.484 %	\$11,400		\$11,400	\$1,203	\$12,603
Rec Fac	663	0.001 %	\$8		\$8	\$1	\$9
Aquatics	71,186	0.113 %	\$866		\$866	\$91	\$957
Youth Comms	284		\$3		\$3		\$3
YRec Oak Pk	3,283	0.005 %	\$40		\$40	\$4	\$44

**City Manager Office  
Detail allocation of  
Citywide Administration**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Comm Events	18,471	0.029 %	\$225		\$225	\$24	\$249
Senior Citizen	42,267	0.067 %	\$514		\$514	\$54	\$568
Leis Cls	285,297	0.452 %	\$3,471		\$3,471	\$366	\$3,837
Administration Central Park	574,282	0.910 %	\$6,987		\$6,987	\$737	\$7,724
Youth Sports	1,391	0.002 %	\$17		\$17	\$2	\$19
Adult Sports	1,691	0.003 %	\$21		\$21	\$2	\$23
Library Youth Services	155,589	0.246 %	\$1,893		\$1,893	\$200	\$2,093
Library Volunteer Services	113,614	0.180 %	\$1,382		\$1,382	\$146	\$1,528
Library Administration	230,363	0.365 %	\$2,803		\$2,803	\$296	\$3,099
Library Ref Read	62,220	0.099 %	\$757		\$757	\$80	\$837
Library Adult Services	143,585	0.227 %	\$1,747		\$1,747	\$184	\$1,931
Library Circ Reg	219,908	0.348 %	\$2,675		\$2,675	\$282	\$2,957
Library LSC	25,187	0.040 %	\$306		\$306	\$32	\$338
Signal Signs	360,822	0.572 %	\$4,390		\$4,390	\$463	\$4,853
Drainage Maintenance	144,975	0.230 %	\$1,764		\$1,764	\$186	\$1,950
Pavement Maintenance	236,642	0.375 %	\$2,879		\$2,879	\$304	\$3,183
Street Trees	243,595	0.386 %	\$2,964		\$2,964	\$313	\$3,277
Street Sweep	86,541	0.137 %	\$1,053		\$1,053	\$111	\$1,164
Trans Ctr	48,780	0.077 %	\$593		\$593	\$63	\$656
Veterans Center	22,996	0.036 %	\$280		\$280	\$30	\$310
Senior Citizen Center	38,144	0.060 %	\$464		\$464	\$49	\$513
Public Safety Center	266,481	0.422 %	\$3,242		\$3,242	\$342	\$3,584
Library CH	281,474	0.446 %	\$3,424		\$3,424	\$361	\$3,785
Muni Pool	185,578	0.294 %	\$2,258		\$2,258	\$238	\$2,496
Cent Pool	26,257	0.042 %	\$319		\$319	\$34	\$353
FS3 Airport	435	0.001 %	\$5		\$5	\$1	\$6
FS2 Sherwood	5,006	0.008 %	\$61		\$61	\$6	\$67
City Hall Annex	8,884	0.014 %	\$108		\$108	\$11	\$119
Barney Park	605,253	0.959 %	\$7,364		\$7,364	\$777	\$8,141
Neighborhood Parks	213,654	0.338 %	\$2,599		\$2,599	\$274	\$2,873
Rbns Field	43,154	0.068 %	\$525		\$525	\$55	\$580
Sherw Park	173,576	0.275 %	\$2,112		\$2,112	\$223	\$2,335
Pioneer Park	95,524	0.151 %	\$1,162		\$1,162	\$123	\$1,285
City Park	251,670	0.399 %	\$3,062		\$3,062	\$323	\$3,385
Cent Park	394,614	0.625 %	\$4,801		\$4,801	\$507	\$5,308
Landfill	404,876	0.641 %	\$4,926		\$4,926	\$520	\$5,446
Community Events	111,257	0.176 %	\$1,354		\$1,354	\$143	\$1,497
Public Works Engineering CIP	173,484	0.275 %	\$2,111		\$2,111	\$223	\$2,334
ES Administration	565,810	0.896 %	\$6,884		\$6,884	\$726	\$7,610
ESEmr Rsp	3,899,581	6.178 %	\$47,443		\$47,443	\$5,005	\$52,448
ESEmr Prep	1,100	0.002 %	\$13		\$13	\$1	\$14

City Manager Office  
Detail allocation of  
Citywide Administration

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
ESCD Enforcement	209,359	0.332 %	\$2,547		\$2,547	\$269	\$2,816
Police Department Comm DS	844,083	1.337 %	\$10,269		\$10,269	\$1,083	\$11,352
Police Department Records	383,826	0.608 %	\$4,670		\$4,670	\$493	\$5,163
Police Dept Comm Dispatch	133,342	0.211 %	\$1,622		\$1,622	\$171	\$1,793
Police Investigation Detective	621,766	0.985 %	\$7,565		\$7,565	\$798	\$8,363
Police Dept Patrol Operations	5,028,405	7.966 %	\$61,177		\$61,177	\$6,454	\$67,631
Police Department Admin	1,415,537	2.243 %	\$17,222		\$17,222	\$1,817	\$19,039
Non Departmental	2,582,192	4.091 %	\$31,416		\$31,416	\$3,314	\$34,730
City Treasurer	47,122	0.075 %	\$573		\$573	\$60	\$633
Accounting Finance	722,048	1.144 %	\$8,785		\$8,785	\$927	\$9,712
Information Technology	864,648	1.370 %	\$10,520		\$10,520	\$1,110	\$11,630
City Clerk	69,360	0.110 %	\$844		\$844	\$89	\$933
Human Resources	646,998	1.025 %	\$7,872		\$7,872	\$830	\$8,702
Tourism	283,740	0.450 %	\$3,452		\$3,452	\$364	\$3,816
City Council	190,039	0.301 %	\$2,312		\$2,312		\$2,312
City Attorney	1,113,095	1.763 %	\$13,542		\$13,542		\$13,542
Risk Management	1,674,897	2.653 %	\$20,377		\$20,377	\$2,150	\$22,527
Public Works	550,522	0.872 %	\$6,698		\$6,698	\$707	\$7,405
Uptown Park	27,906	0.044 %	\$340		\$340	\$36	\$376
Building Permits	1,003,247	1.589 %	\$12,206		\$12,206	\$1,288	\$13,494
Shrw Forest	145		\$2		\$2		\$2
Fleet Maintenance	12,685	0.020 %	\$154		\$154	\$16	\$170
506 Gov Obligation Bonds	2,921,018	4.628 %	\$35,538		\$35,538	\$3,749	\$39,287
122 Building Permits	3,182	0.005 %	\$39		\$39	\$4	\$43
126 Public Works Grant Var	644	0.004 %	\$5		\$5	\$2	\$7
<b>Total</b>	<u>63,122,056</u>	<u>100.000 %</u>	<u>\$767,959</u>		<u>\$767,959</u>	<u>\$79,348</u>	<u>\$847,307</u>

(A) Alloc basis: Total Expenditures by Department/Fund

Source: Trial Balance

**Paso Robles  
City Manager Office  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>Citywide Administration</u>
City Council	\$2,312	\$2,312
City Attorney	\$13,542	\$13,542
Human Resources	\$8,702	\$8,702
City Clerk	\$933	\$933
Information Technology	\$11,630	\$11,630
Accounting Finance	\$9,712	\$9,712
Non Departmental	\$34,730	\$34,730
FS2 Sherwood	\$67	\$67
Library CH	\$3,785	\$3,785
Public Safety Center	\$3,584	\$3,584
HCommunity Development Planning	\$12,603	\$12,603
Community Development Engineering	\$2,964	\$2,964
Tourism	\$3,816	\$3,816
Risk Management	\$22,527	\$22,527
City Treasurer	\$633	\$633
Police Department Admin	\$19,039	\$19,039
Police Dept Patrol Opperations	\$67,631	\$67,631
Police Investigation Detective	\$8,363	\$8,363
Police Dept Comm Dispatch	\$1,793	\$1,793
Police Department Records	\$5,163	\$5,163
Police Department Comm DS	\$11,352	\$11,352
ESCD Enforcement	\$2,816	\$2,816
ESEmr Prep	\$14	\$14
ESEmr Rspes	\$52,448	\$52,448
ES Administration	\$7,610	\$7,610
Public Works Engineering CIP	\$2,334	\$2,334
Community Events	\$1,497	\$1,497
Public Works	\$7,405	\$7,405
Fleet Maintenance	\$170	\$170
Landfill	\$5,446	\$5,446
Cent Park	\$5,308	\$5,308
City Park	\$3,385	\$3,385
Pioneer Park	\$1,285	\$1,285
Sherw Park	\$2,335	\$2,335
Rbns Field	\$580	\$580
Neighborhood Parks	\$2,873	\$2,873
Barney Park	\$8,141	\$8,141
Uptown Park	\$376	\$376
Shrw Forest	\$2	\$2
City Hall Annex	\$119	\$119
FS3 Airport	\$6	\$6



Paso Robles  
City Manager Office  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Citywide Administration</u>
Cent Pool	\$353	\$353
Muni Pool	\$2,496	\$2,496
Senior Citizen Center	\$513	\$513
Veterans Center	\$310	\$310
Trans Ctr	\$656	\$656
Street Sweep	\$1,164	\$1,164
Street Trees	\$3,277	\$3,277
Pavement Maintenance	\$3,183	\$3,183
Drainage Maintenance	\$1,950	\$1,950
Signal Signs	\$4,853	\$4,853
Library LSC	\$338	\$338
Library Circ Reg	\$2,957	\$2,957
Library Adult Services	\$1,931	\$1,931
Library Ref Read	\$837	\$837
Library Administration	\$3,099	\$3,099
Library Youth Services	\$2,093	\$2,093
Library Volunteer Services	\$1,528	\$1,528
Adult Sports	\$23	\$23
Youth Sports	\$19	\$19
Administration Central Park	\$7,724	\$7,724
Leis Cls	\$3,837	\$3,837
Senior Citizen	\$568	\$568
Comm Events	\$249	\$249
YRec Oak Pk	\$44	\$44
Youth Comms	\$3	\$3
Aquatics	\$957	\$957
Rec Fac	\$9	\$9
Building Permits	\$13,494	\$13,494
CIP	\$2,018	\$2,018
101 Capital Projects	\$3,262	\$3,262
110 Gen Contingency	\$10,447	\$10,447
112 Cap Replace - IT Tech	\$6,639	\$6,639
113 Electronic Archiving Fee	\$311	\$311
114 Building Ed	\$82	\$82
117 Citizen Option Public Grants	\$122	\$122
120 Capital Improvement	\$264	\$264
121 City Hall Development	\$1,529	\$1,529
122 Building Permits	\$43	\$43
124 Police Grants	\$109	\$109
125 Capital Replacement Vehicles	\$21,989	\$21,989
126 Public Works Grant Var	\$7	\$7

City Manager Office  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Citywide Administration</u>
207 TDA Article 8A	\$177	\$177
212 Fire Prot Facility Development	\$25	\$25
213 Strts-Traff Signal-Bridge	\$63,355	\$63,355
224 Public Facilities Dev	\$25	\$25
225 Union 46 Plan Dev	\$35,524	\$35,524
227 CDBG	\$2,643	\$2,643
229 NACI Water Treatment	\$7	\$7
230 Youth Scholarship	\$196	\$196
231 City Hall - Gen Gov	\$25	\$25
232 Chandler Ranch Specific	\$238	\$238
235 Airport Road PSR	\$32	\$32
236 Olsen Beechwood Specific	\$145	\$145
308 Landscape Lighting	\$19,488	\$19,488
310 CFD Community Fac	\$56	\$56
401 Senior Citizens Trust	\$235	\$235
410 BID Fund	\$9,194	\$9,194
505 Library City Hall Debt	\$4,251	\$4,251
506 Gov Obligation Bonds	\$39,287	\$39,287
600 Water	\$96,206	\$96,206
601 Wastewater	\$97,668	\$97,668
602 Airport	\$10,235	\$10,235
611 Landfill Closure	\$1,417	\$1,417
612 Solid Waste	\$2	\$2
711 Successor Agency Housing	\$278	\$278
712 Successor Agency Obligation	\$12,280	\$12,280
Total	<u>\$847,307</u>	<u>\$847,307</u>

**SCHEDULE 5.01**

**HUMAN RESOURCES**

NATURE AND EXTENT OF SERVICE

The Human Resources Division provides coordination of the recruitment, selection, training, and evaluation of employees within the City, along with service support to the entire work force through management of employee benefits and oversight of work environment and safety programs.

Costs are allocated as follows:

- **Human Resources** – Costs are associated with Human Resources activities. Costs are allocated based on Full Time Equivalents (FTE) by department and fund.
- **Recruitment** – These costs are associated with the recruitment of the Public Works Director and City Manager. Costs are allocated directly to Public Works and City Manager for further allocation.

Human Resources  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$646,998			\$646,998
Allocated additions:				
1001100 - City Council	\$1,930	\$43	\$1,973	
1001200 - City Attorney	\$34	\$237	\$271	
1001300 - City Manager Office	\$7,872	\$830	\$8,702	
1001340 - City Clerk		\$714	\$714	
1001401 - Accounting Finance		\$4,951	\$4,951	
1001560 - Non Departmental		\$1,170	\$1,170	
Total allocated additions:	<u>\$9,836</u>	<u>\$7,945</u>	<u>\$17,781</u>	<u>\$17,781</u>
Total to be allocated	<u><b>\$656,834</b></u>	<u><b>\$7,945</b></u>		<u><b>\$664,779</b></u>

Human Resources  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Human Resources</u>	<u>Recruitment</u>
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	\$306,044		\$306,044	
FRINGE BENEFITS	\$144,627		\$144,627	
<b>Other Expense and Cost</b>				
OPERATING SVC/SUPPLIES	\$146,709		\$146,709	
RECRUITMENT	\$49,618			\$49,618
Departmental Expenditures	\$646,998		\$597,380	\$49,618
Additions: 1st				
Other	\$9,836	\$9,836		
Functional Cost	\$656,834	\$9,836	\$597,380	\$49,618
Reallocate Admin		(\$9,836)	\$9,082	\$754
Allocable Costs	\$656,834		\$606,462	\$50,372
<b>1st Allocation</b>	<b>\$656,834</b>		<b>\$606,462</b>	<b>\$50,372</b>
Additions: 2nd				
Other	\$7,945	\$7,945		
Functional Cost	\$7,945	\$7,945		
Reallocate Admin		(\$7,945)	\$7,336	\$609
Allocable Costs	\$7,945		\$7,336	\$609
<b>2nd Allocation</b>	<b>\$7,945</b>		<b>\$7,336</b>	<b>\$609</b>
<b>Total allocated</b>	<b>\$664,779</b>		<b>\$613,798</b>	<b>\$50,981</b>

Human Resources  
Detail allocation of  
Human Resources

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Manager Office	40	2.125 %	\$12,890		\$12,890		\$12,890
Information Technology	40	2.125 %	\$12,890		\$12,890	\$159	\$13,049
Accounting Finance	100	5.313 %	\$32,224		\$32,224	\$398	\$32,622
Police Department Admin	520	27.630 %	\$167,567		\$167,567	\$2,071	\$169,638
ES Administration	240	12.752 %	\$77,338		\$77,338	\$956	\$78,294
Library Administration	70	3.719 %	\$22,557		\$22,557	\$279	\$22,836
600 Water	160	8.502 %	\$51,559		\$51,559	\$637	\$52,196
601 Wastewater	190	10.096 %	\$61,226		\$61,226	\$757	\$61,983
602 Airport	10	0.531 %	\$3,222		\$3,222	\$40	\$3,262
Public Works Engineering CIP	260	13.815 %	\$83,783		\$83,783	\$1,035	\$84,818
Administration Central Park	137	7.279 %	\$44,147		\$44,147	\$546	\$44,693
Building Permits	50	2.657 %	\$16,112		\$16,112	\$199	\$16,311
Community Development Engineering	65	3.456 %	\$20,947		\$20,947	\$259	\$21,206
Total	<u>1,882</u>	<u>100.000 %</u>	<u>\$606,462</u>		<u>\$606,462</u>	<u>\$7,336</u>	<u>\$613,798</u>

(A) Alloc basis: Full Time Equivalent (FTE) by Department/Fund

Source: Jim Throop

Human Resources  
Detail allocation of  
Recruitment

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Manager Office	30,218	60.901 %	\$30,677		\$30,677		\$30,677
Public Works	19,400	39.099 %	\$19,695		\$19,695	\$609	\$20,304
Total	<u>49,618</u>	<u>100.000 %</u>	<u>\$50,372</u>		<u>\$50,372</u>	<u>\$609</u>	<u>\$50,981</u>

(A) Alloc basis:

Source:

Human Resources  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Human Resources</u>	<u>Recruitment</u>
City Manager Office	\$43,567	\$12,890	\$30,677
Information Technology	\$13,049	\$13,049	
Accounting Finance	\$32,622	\$32,622	
Community Development Engineering	\$21,206	\$21,206	
Police Department Admin	\$169,638	\$169,638	
ES Administration	\$78,294	\$78,294	
Public Works Engineering CIP	\$84,818	\$84,818	
Public Works	\$20,304		\$20,304
Library Administration	\$22,836	\$22,836	
Administration Central Park	\$44,693	\$44,693	
Building Permits	\$16,311	\$16,311	
600 Water	\$52,196	\$52,196	
601 Wastewater	\$61,983	\$61,983	
602 Airport	\$3,262	\$3,262	
Total	<u>\$664,779</u>	<u>\$613,798</u>	<u>\$50,981</u>



**SCHEDULE 6.01**

**CITY CLERK**

NATURE AND EXTENT OF SERVICE

The City Clerk department coordinates the preparation and distribution of City Council agendas, attends Council meetings, certifies actions taken by the Council, attests to the correctness of documents executed by the Mayor and certifies such matters to various City departments and appropriate agencies. The City Clerk also maintains all City records and documents, including official minutes, resolutions and ordinances of the Council meetings; is responsible for codification, dissemination and update of the City's Municipal Code; administers oaths of office, attests and seals official documents, receives and files all petitions, appeals, claims and lawsuits against the City; is the filing official for all state and local financial disclosure statements, which include Statements of Economic Interest for members of the City Council, designated employees, certain advisory body members and outside contractors, as well as campaign disclosure statements for all candidates and campaign committees; and coordinates city elections with the County Clerk's Office for the purpose of electing city officials and to submit measures to the electorate.

Costs are allocated as follows:

- **City Clerk** - These costs are associated with the activities of the City Clerk. Costs are allocated based on Total Expenditures (excluding Capital Outlay, Transfers, Debt Service and Contingencies) by department and fund.

Paso Robles  
City Clerk  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$69,360			\$69,360
Allocated additions:				
1001100 - City Council	\$207	\$5	\$212	
1001200 - City Attorney	\$4	\$25	\$29	
1001300 - City Manager Office	\$844	\$89	\$933	
1001401 - Accounting Finance		\$481	\$481	
1001560 - Non Departmental		\$117	\$117	
Total allocated additions:	<u>\$1,055</u>	<u>\$717</u>	<u>\$1,772</u>	<u>\$1,772</u>
Total to be allocated	<u><b>\$70,415</b></u>	<u><b>\$717</b></u>		<u><b>\$71,132</b></u>

Paso Robles  
City Clerk  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Clerk</u>
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	\$7,008		\$7,008
FRINGE BENEFITS	\$22,822		\$22,822
<b>Other Expense and Cost</b>			
OPERATING SVC/SUPPLIES	\$39,530		\$39,530
Departmental Expenditures	\$69,360		\$69,360
Additions: 1st			
Other	\$1,055	\$1,055	
Functional Cost	\$70,415	\$1,055	\$69,360
Reallocate Admin		(\$1,055)	\$1,055
Allocable Costs	\$70,415		\$70,415
<b>1st Allocation</b>	<b>\$70,415</b>		<b>\$70,415</b>
Additions: 2nd			
Other	\$717	\$717	
Functional Cost	\$717	\$717	
Reallocate Admin		(\$717)	\$717
Allocable Costs	\$717		\$717
<b>2nd Allocation</b>	<b>\$717</b>		<b>\$717</b>
<b>Total allocated</b>	<b>\$71,132</b>		<b>\$71,132</b>

**Paso Robles  
City Clerk  
Detail allocation of  
City Clerk**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
712 Successor Agency Obligation	913,055	1.431 %	\$1,007		\$1,007	\$11	\$1,018
711 Successor Agency Housing	20,650	0.032 %	\$23		\$23		\$23
612 Solid Waste	185						
611 Landfill Closure	105,403	0.165 %	\$116		\$116	\$1	\$117
602 Airport	760,946	1.192 %	\$840		\$840	\$9	\$849
601 Wastewater	7,261,627	11.379 %	\$8,012		\$8,012	\$85	\$8,097
600 Water	7,152,969	11.208 %	\$7,892		\$7,892	\$84	\$7,976
505 Library City Hall Debt	316,003	0.495 %	\$349		\$349	\$4	\$353
410 BID Fund	683,626	1.071 %	\$754		\$754	\$8	\$762
401 Senior Citizens Trust	17,508	0.027 %	\$19		\$19		\$19
310 CFD Community Fac	4,206	0.007 %	\$5		\$5		\$5
308 Landscape Lighting	1,448,957	2.270 %	\$1,599		\$1,599	\$17	\$1,616
236 Olsen Beechwood Specific	10,732	0.017 %	\$12		\$12		\$12
235 Airport Road PSR	2,403	0.004 %	\$3		\$3		\$3
232 Chandler Ranch Specific	17,654	0.028 %	\$19		\$19		\$19
231 City Hall - Gen Gov	1,915	0.003 %	\$2		\$2		\$2
230 Youth Scholarship	14,540	0.023 %	\$16		\$16		\$16
229 NACI Water Treatment	510	0.001 %	\$1		\$1		\$1
227 CDBG	196,494	0.308 %	\$217		\$217	\$2	\$219
225 Union 46 Plan Dev	2,641,210	4.139 %	\$2,914		\$2,914	\$31	\$2,945
224 Public Facilities Dev	1,915	0.003 %	\$2		\$2		\$2
213 Strts-Traff Signal-Bridge	4,710,469	7.381 %	\$5,197		\$5,197	\$55	\$5,252
212 Fire Prot Facility Development	1,915	0.003 %	\$2		\$2		\$2
207 TDA Article 8A	13,135	0.021 %	\$14		\$14		\$14
125 Capital Replacement Vehicles	1,634,902	2.562 %	\$1,804		\$1,804	\$19	\$1,823
124 Police Grants	8,110	0.013 %	\$9		\$9		\$9
121 City Hall Development	113,673	0.178 %	\$125		\$125	\$1	\$126
120 Capital Improvement	19,640	0.031 %	\$22		\$22		\$22
117 Citizen Option Public Grants	9,011	0.014 %	\$10		\$10		\$10
114 Building Ed	6,050	0.009 %	\$7		\$7		\$7
113 Electronic Archiving Fee	23,094	0.036 %	\$25		\$25		\$25
112 Cap Replace - IT Tech	493,572	0.773 %	\$545		\$545	\$6	\$551
110 Gen Contingency	776,716	1.217 %	\$857		\$857	\$9	\$866
101 Capital Projects	242,567	0.380 %	\$268		\$268	\$3	\$271
CIP	150,038	0.235 %	\$166		\$166	\$2	\$168
Community Development Engineering	220,387	0.345 %	\$243		\$243	\$3	\$246
HCommunity Development Planning	937,019	1.468 %	\$1,034		\$1,034	\$11	\$1,045
Rec Fac	663	0.001 %	\$1		\$1		\$1
Aquatics	71,186	0.112 %	\$79		\$79	\$1	\$80
Youth Comms	284						
YRec Oak Pk	3,283	0.005 %	\$4		\$4		\$4

**Paso Robles  
City Clerk  
Detail allocation of  
City Clerk**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Comm Events	18,471	0.029 %	\$20		\$20		\$20
Senior Citizen	42,267	0.066 %	\$47		\$47		\$47
Leis Cls	285,297	0.447 %	\$315		\$315	\$3	\$318
Administration Central Park	574,282	0.900 %	\$634		\$634	\$7	\$641
Youth Sports	1,391	0.002 %	\$2		\$2		\$2
Adult Sports	1,691	0.003 %	\$2		\$2		\$2
Library Youth Services	155,589	0.244 %	\$172		\$172	\$2	\$174
Library Volunteer Services	113,614	0.178 %	\$125		\$125	\$1	\$126
Library Administration	230,363	0.361 %	\$254		\$254	\$3	\$257
Library Ref Read	62,220	0.097 %	\$69		\$69	\$1	\$70
Library Adult Services	143,585	0.225 %	\$158		\$158	\$2	\$160
Library Circ Reg	219,908	0.345 %	\$243		\$243	\$3	\$246
Library LSC	25,187	0.039 %	\$28		\$28		\$28
Signal Signs	360,822	0.565 %	\$398		\$398	\$4	\$402
Drainage Maintenance	144,975	0.227 %	\$160		\$160	\$2	\$162
Pavement Maintenance	236,642	0.371 %	\$261		\$261	\$3	\$264
Street Trees	243,595	0.382 %	\$269		\$269	\$3	\$272
Street Sweep	86,541	0.136 %	\$95		\$95	\$1	\$96
Trans Ctr	48,780	0.076 %	\$54		\$54	\$1	\$55
Veterans Center	22,996	0.036 %	\$25		\$25		\$25
Senior Citizen Center	38,144	0.060 %	\$42		\$42		\$42
Public Safety Center	266,481	0.418 %	\$294		\$294	\$3	\$297
Library CH	281,474	0.441 %	\$311		\$311	\$3	\$314
Muni Pool	185,578	0.291 %	\$205		\$205	\$2	\$207
Cent Pool	26,257	0.041 %	\$29		\$29		\$29
FS3 Airport	435	0.001 %					
FS2 Sherwood	5,006	0.008 %	\$6		\$6		\$6
City Hall Annex	8,884	0.014 %	\$10		\$10		\$10
Barney Park	605,253	0.948 %	\$668		\$668	\$7	\$675
Neighborhood Parks	213,654	0.335 %	\$236		\$236	\$3	\$239
Rbns Field	43,154	0.068 %	\$48		\$48	\$1	\$49
Sherw Park	173,576	0.272 %	\$192		\$192	\$2	\$194
Pioneer Park	95,524	0.150 %	\$105		\$105	\$1	\$106
City Park	251,670	0.394 %	\$278		\$278	\$3	\$281
Cent Park	394,614	0.618 %	\$435		\$435	\$5	\$440
Landfill	404,876	0.634 %	\$447		\$447	\$5	\$452
Community Events	111,257	0.174 %	\$123		\$123	\$1	\$124
Public Works Engineering CIP	173,484	0.272 %	\$191		\$191	\$2	\$193
ES Administration	565,810	0.887 %	\$624		\$624	\$7	\$631
ESEmr Rsp	3,899,581	6.110 %	\$4,303		\$4,303	\$46	\$4,349
ESEmr Prep	1,100	0.002 %	\$1		\$1		\$1

City Clerk  
Detail allocation of  
City Clerk

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
ESCD Enforcement	209,359	0.328 %	\$231		\$231	\$2	\$233
Police Department Comm DS	844,083	1.323 %	\$931		\$931	\$10	\$941
Police Department Records	383,826	0.601 %	\$424		\$424	\$5	\$429
Police Dept Comm Dispatch	133,342	0.209 %	\$147		\$147	\$2	\$149
Police Investigation Detective	621,766	0.974 %	\$686		\$686	\$7	\$693
Police Dept Patrol Operations	5,028,405	7.879 %	\$5,548		\$5,548	\$59	\$5,607
Police Department Admin	1,415,537	2.218 %	\$1,562		\$1,562	\$17	\$1,579
Non Departmental	2,582,192	4.046 %	\$2,849		\$2,849	\$30	\$2,879
City Treasurer	47,122	0.074 %	\$52		\$52	\$1	\$53
Accounting Finance	722,048	1.131 %	\$797		\$797	\$8	\$805
Information Technology	864,648	1.355 %	\$954		\$954	\$10	\$964
Human Resources	646,998	1.014 %	\$714		\$714		\$714
Tourism	283,740	0.445 %	\$313		\$313	\$3	\$316
City Manager Office	765,634	1.200 %	\$845		\$845		\$845
City Council	190,039	0.298 %	\$210		\$210		\$210
City Attorney	1,113,095	1.744 %	\$1,228		\$1,228		\$1,228
Risk Management	1,674,897	2.624 %	\$1,848		\$1,848	\$20	\$1,868
Public Works	550,522	0.863 %	\$607		\$607	\$6	\$613
Uptown Park	27,906	0.044 %	\$31		\$31		\$31
Building Permits	1,003,247	1.572 %	\$1,107		\$1,107	\$12	\$1,119
Shrw Forest	145						
Fleet Maintenance	12,685	0.020 %	\$14		\$14		\$14
506 Gov Obligation Bonds	2,921,018	4.577 %	\$3,223		\$3,223	\$36	\$3,259
122 Building Permits	3,182	0.005 %	\$4		\$4		\$4
126 Public Works Grant Var	644	0.002 %	(\$3)		(\$3)		(\$3)
<b>Total</b>	<u>63,818,330</u>	<u>100.000 %</u>	<u>\$70,415</u>		<u>\$70,415</u>	<u>\$717</u>	<u>\$71,132</u>

(A) Alloc basis: Total Expenditures by Department/Fund

Source: Trial Balance

**Paso Robles  
City Clerk  
Departmental Cost  
Allocation Summary**

	<u><b>Total</b></u>	<u><b>City Clerk</b></u>
City Council	\$210	\$210
City Attorney	\$1,228	\$1,228
City Manager Office	\$845	\$845
Human Resources	\$714	\$714
Information Technology	\$964	\$964
Accounting Finance	\$805	\$805
Non Departmental	\$2,879	\$2,879
FS2 Sherwood	\$6	\$6
Library CH	\$314	\$314
Public Safety Center	\$297	\$297
HCommunity Development Planning	\$1,045	\$1,045
Community Development Engineering	\$246	\$246
Tourism	\$316	\$316
Risk Management	\$1,868	\$1,868
City Treasurer	\$53	\$53
Police Department Admin	\$1,579	\$1,579
Police Dept Patrol Operations	\$5,607	\$5,607
Police Investigation Detective	\$693	\$693
Police Dept Comm Dispatch	\$149	\$149
Police Department Records	\$429	\$429
Police Department Comm DS	\$941	\$941
ESCD Enforcement	\$233	\$233
ESEmr Prep	\$1	\$1
ESEmr Rsps	\$4,349	\$4,349
ES Administration	\$631	\$631
Public Works Engineering CIP	\$193	\$193
Community Events	\$124	\$124
Public Works	\$613	\$613
Fleet Maintenance	\$14	\$14
Landfill	\$452	\$452
Cent Park	\$440	\$440
City Park	\$281	\$281
Pioneer Park	\$106	\$106
Sherw Park	\$194	\$194
Rbns Field	\$49	\$49
Neighborhood Parks	\$239	\$239
Barney Park	\$675	\$675
Uptown Park	\$31	\$31
Shrw Forest		
City Hall Annex	\$10	\$10
FS3 Airport		
Cent Pool	\$29	\$29

**Paso Robles  
City Clerk  
Departmental Cost  
Allocation Summary**

	<u><b>Total</b></u>	<u><b>City Clerk</b></u>
Muni Pool	\$207	\$207
Senior Citizen Center	\$42	\$42
Veterans Center	\$25	\$25
Trans Ctr	\$55	\$55
Street Sweep	\$96	\$96
Street Trees	\$272	\$272
Pavement Maintenance	\$264	\$264
Drainage Maintenance	\$162	\$162
Signal Signs	\$402	\$402
Library LSC	\$28	\$28
Library Circ Reg	\$246	\$246
Library Adult Services	\$160	\$160
Library Ref Read	\$70	\$70
Library Administration	\$257	\$257
Library Youth Services	\$174	\$174
Library Volunteer Services	\$126	\$126
Adult Sports	\$2	\$2
Youth Sports	\$2	\$2
Administration Central Park	\$641	\$641
Leis CIs	\$318	\$318
Senior Citizen	\$47	\$47
Comm Events	\$20	\$20
YRec Oak Pk	\$4	\$4
Youth Comms		
Aquatics	\$80	\$80
Rec Fac	\$1	\$1
Building Permits	\$1,119	\$1,119
CIP	\$168	\$168
101 Capital Projects	\$271	\$271
110 Gen Contingency	\$866	\$866
112 Cap Replace - IT Tech	\$551	\$551
113 Electronic Archiving Fee	\$25	\$25
114 Building Ed	\$7	\$7
117 Citizen Option Public Grants	\$10	\$10
120 Capital Improvement	\$22	\$22
121 City Hall Development	\$126	\$126
122 Building Permits	\$4	\$4
124 Police Grants	\$9	\$9
125 Capital Replacement Vehicles	\$1,823	\$1,823
126 Public Works Grant Var	(\$3)	(\$3)
207 TDA Article 8A	\$14	\$14
212 Fire Prot Facility Development	\$2	\$2



Paso Robles  
City Clerk  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Clerk</u>
213 Strts-Traff Signal-Bridge	\$5,252	\$5,252
224 Public Facilities Dev	\$2	\$2
225 Union 46 Plan Dev	\$2,945	\$2,945
227 CDBG	\$219	\$219
229 NACI Water Treatment	\$1	\$1
230 Youth Scholarship	\$16	\$16
231 City Hall - Gen Gov	\$2	\$2
232 Chandler Ranch Specific	\$19	\$19
235 Airport Road PSR	\$3	\$3
236 Olsen Beechwood Specific	\$12	\$12
308 Landscape Lighting	\$1,616	\$1,616
310 CFD Community Fac	\$5	\$5
401 Senior Citizens Trust	\$19	\$19
410 BID Fund	\$762	\$762
505 Library City Hall Debt	\$353	\$353
506 Gov Obligation Bonds	\$3,259	\$3,259
600 Water	\$7,976	\$7,976
601 Wastewater	\$8,097	\$8,097
602 Airport	\$849	\$849
611 Landfill Closure	\$117	\$117
612 Solid Waste		
711 Successor Agency Housing	\$23	\$23
712 Successor Agency Obligation	\$1,018	\$1,018
Total	<u>\$71,132</u>	<u>\$71,132</u>

**SCHEDULE 7.01**

**INFORMATION TECHNOLOGY**

NATURE AND EXTENT OF SERVICE

**Information Technology** provides computer and telecommunication system support to all City facilities including Police, Emergency Services, City Hall, Public Works, Recreation and the Library. If it is electronic and requires programming, the I.T. Division probably takes care of it. The Information Technology staff designs and maintains the systems including the data and voice communication networks. This division includes a G.I.S. (Geographical Information Systems) Analyst, as well as a Web Specialist to aid in the technological advancement of the City of Paso Robles.

Costs are allocated as follows:

- **Activity** - These costs are associated with networking, software systems, email, and other hardware requirements for installation, maintenance, and replacement. Costs that can be attributed to specific equipment, software and maintenance requests are billed back to the requesting department dollar for dollar. Costs that are not attributable to specific department requests are allocated based on the combined count of AD/Email, Laptop Computers and Personal Computers by department or fund.

Information Technology  
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$864,648			\$864,648
Deductions:				
COMPUTER SOFTWARE	(\$33,639)			
DEPR-IT TECHNOLOGY	(\$77,000)			
Total deductions:	<u>(\$110,639)</u>			<u>(\$110,639)</u>
Allocated additions:				
1001100 - City Council	\$2,580	\$58	\$2,638	
1001200 - City Attorney	\$46	\$317	\$363	
1001300 - City Manager Office	\$10,520	\$1,110	\$11,630	
1001320 - Human Resources	\$12,890	\$159	\$13,049	
1001340 - City Clerk	\$954	\$10	\$964	
1001401 - Accounting Finance		\$6,945	\$6,945	
1001560 - Non Departmental		\$1,625	\$1,625	
Total allocated additions:	<u>\$26,990</u>	<u>\$10,224</u>	<u>\$37,214</u>	<u>\$37,214</u>
Total to be allocated	<u><b>\$780,999</b></u>	<u><b>\$10,224</b></u>		<u><b>\$791,223</b></u>

Information Technology  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>General IT</u>	<u>GIS</u>
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	\$456,936	\$256,608	\$99,017	\$101,311
FRINGE BENEFITS	\$269,467	\$151,328	\$58,393	\$59,746
<b>Other Expense and Cost</b>				
OPERATING SVC/SUPPLIES	\$27,606	\$15,503	\$5,982	\$6,121
COMPUTER SOFTWARE	\$33,639	\$33,639		
DEPR-IT TECHNOLOGY	\$77,000	\$77,000		
Departmental Expenditures	\$864,648	\$534,078	\$163,392	\$167,178
<b>Cost Adjustments</b>				
Deductions	(\$110,639)	(\$110,639)		
Additions: 1st				
Other	\$26,990	\$26,990		
Functional Cost	\$780,999	\$450,429	\$163,392	\$167,178
Reallocate Admin		(\$450,429)	\$222,635	\$227,794
Allocable Costs	\$780,999		\$386,027	\$394,972
<b>1st Allocation</b>	<b>\$780,999</b>		<b>\$386,027</b>	<b>\$394,972</b>
Additions: 2nd				
Other	\$10,224	\$10,224		
Functional Cost	\$10,224	\$10,224		
Reallocate Admin		(\$10,224)	\$5,053	\$5,171
Allocable Costs	\$10,224		\$5,053	\$5,171
<b>2nd Allocation</b>	<b>\$10,224</b>		<b>\$5,053</b>	<b>\$5,171</b>
<b>Total allocated</b>	<b>\$791,223</b>		<b>\$391,080</b>	<b>\$400,143</b>

Information Technology  
Detail allocation of  
General IT

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Accounting Finance	33	7.746 %	\$29,904		\$29,904	\$421	\$30,325
HCommunity Development Planning	17	3.991 %	\$15,405		\$15,405	\$217	\$15,622
City Manager Office	30	7.042 %	\$27,185		\$27,185		\$27,185
ES Administration	39	9.155 %	\$35,341		\$35,341	\$498	\$35,839
Library Administration	81	19.014 %	\$73,400		\$73,400	\$1,034	\$74,434
Police Department Admin	110	25.822 %	\$99,678		\$99,678	\$1,404	\$101,082
Public Works	104	24.413 %	\$94,241		\$94,241	\$1,327	\$95,568
All Other	12	2.817 %	\$10,873		\$10,873	\$152	\$11,025
Total	426	100.000 %	\$386,027		\$386,027	\$5,053	\$391,080

(A) Alloc basis: Count of Devices/Email by Department/Fund

Source: Information Technology

Information Technology  
Detail allocation of  
GIS

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
All Other	33	33.000 %	\$130,341		\$130,341	\$1,706	\$132,047
600 Water	23	23.000 %	\$90,844	(\$41,500)	\$49,344	\$1,189	\$50,533
601 Wastewater	22	22.000 %	\$86,894	(\$41,500)	\$45,394	\$1,138	\$46,532
602 Airport	22	22.000 %	\$86,893		\$86,893	\$1,138	\$88,031
Subtotal	100	100.000 %	\$394,972	(\$83,000)	\$311,972	\$5,171	\$317,143
Direct Billed				\$83,000	\$83,000		\$83,000
Total	100	100.000 %	\$394,972	\$0	\$394,972	\$5,171	\$400,143

(A) Alloc basis: Direct Allocation

Source: Information Technology

Information Technology  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>General IT</u>	<u>GIS</u>
City Manager Office	\$27,185	\$27,185	
Accounting Finance	\$30,325	\$30,325	
HCommunity Development Planning	\$15,622	\$15,622	
Police Department Admin	\$101,082	\$101,082	
ES Administration	\$35,839	\$35,839	
Public Works	\$95,568	\$95,568	
Library Administration	\$74,434	\$74,434	
600 Water	\$50,533		\$50,533
601 Wastewater	\$46,532		\$46,532
602 Airport	\$88,031		\$88,031
All Other	\$143,072	\$11,025	\$132,047
Subtotal	<u>\$708,223</u>	<u>\$391,080</u>	<u>\$317,143</u>
Direct Billed	\$83,000		\$83,000
Total	<u>\$791,223</u>	<u>\$391,080</u>	<u>\$400,143</u>

**SCHEDULE 8.01**

**FINANCE ADMINISTRATION**

NATURE AND EXTENT OF SERVICE

Finance Administration provides a variety of financial services that benefit the city organization, including payroll, accounts payable, accounts receivable, accounting, and licensing. Finance Administration provides budgeting technical assistance to city departments and prepares the budget. In addition, Finance Administration oversees purchasing functions for the city organization.

A Salary and Wage analysis was used to define the activity cost pools.

Costs are allocated as follows:

- **Payroll** - These costs are associated with time spent on payroll activities. Costs are allocated based on Salary and Benefit Expenditures by department and fund.
- **Accounts Payable/Contracts** - These costs are associated with time spent on accounts payable and contracts. Costs are allocated based on Operating Expenditures by department and fund.
- **Budget/CAFR** - These costs associated with time spent on budget and preparation of the annual CAFR statement. Costs are allocated based on Total Expenditures by department and fund (excluding Capital Outlay, Transfers, Debt Service and Contingencies).
- **Utilities** – These costs are associated with time spent on utility billing. Costs are allocated directly to the Water Fund (600) and Sewer Fund (601).



Accounting Finance  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$722,048			\$722,048
Allocated additions:				
1001100 - City Council	\$2,154	\$48	\$2,202	
1001200 - City Attorney	\$38	\$265	\$303	
1001300 - City Manager Office	\$8,785	\$927	\$9,712	
1001320 - Human Resources	\$32,224	\$398	\$32,622	
1001340 - City Clerk	\$797	\$8	\$805	
1001350 - Information Technology	\$29,904	\$421	\$30,325	
1001560 - Non Departmental		\$1,318	\$1,318	
Total allocated additions:	<u>\$73,902</u>	<u>\$3,385</u>	<u>\$77,287</u>	<u>\$77,287</u>
Departmental cost adjustments:				
SALARIES	\$248,952			
Total departmental cost adjustments:	<u>\$248,952</u>			<u>\$248,952</u>
Total to be allocated	<u>\$1,044,902</u>	<u>\$3,385</u>		<u>\$1,048,287</u>

Accounting Finance  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Payroll</u>	<u>Accounts Payable/Contract</u>	<u>Budget/CAFR</u>	<u>Utilities</u>
<b><u>Wages &amp; Benefits</u></b>						
SALARIES & WAGES	\$353,399	\$57,251	\$34,987	\$31,947	\$53,999	\$175,215
FRINGE BENEFITS	\$174,138	\$28,210	\$17,240	\$15,742	\$26,608	\$86,338
<b><u>Other Expense and Cost</u></b>						
OPERATING SVC/SUPPLIES	\$194,511	\$31,511	\$19,257	\$17,584	\$29,721	\$96,438
Departmental Expenditures	\$722,048	\$116,972	\$71,484	\$65,273	\$110,328	\$357,991
<b><u>Cost Adjustments</u></b>						
SALARIES	\$248,952	\$40,330	\$24,646	\$22,505	\$38,040	\$123,431
Additions: 1st						
Other	\$73,902	\$73,902				
Functional Cost	\$1,044,902	\$231,204	\$96,130	\$87,778	\$148,368	\$481,422
Reallocate Admin		(\$231,204)	\$27,314	\$24,941	\$42,157	\$136,792
Allocable Costs	\$1,044,902		\$123,444	\$112,719	\$190,525	\$618,214
<b>1st Allocation</b>	<b>\$1,044,902</b>		<b>\$123,444</b>	<b>\$112,719</b>	<b>\$190,525</b>	<b>\$618,214</b>
Additions: 2nd						
Other	\$3,385	\$3,385				
Functional Cost	\$3,385	\$3,385				
Reallocate Admin		(\$3,385)	\$400	\$365	\$617	\$2,003
Allocable Costs	\$3,385		\$400	\$365	\$617	\$2,003
<b>2nd Allocation</b>	<b>\$3,385</b>		<b>\$400</b>	<b>\$365</b>	<b>\$617</b>	<b>\$2,003</b>
<b>Total allocated</b>	<b>\$1,048,287</b>		<b>\$123,844</b>	<b>\$113,084</b>	<b>\$191,142</b>	<b>\$620,217</b>

**Accounting Finance  
Detail allocation of  
Payroll**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Council	115,210	0.508 %	\$627		\$627		\$627
City Manager Office	589,351	2.597 %	\$3,206		\$3,206		\$3,206
Tourism	99,386	0.438 %	\$541		\$541	\$2	\$543
Human Resources	450,671	1.986 %	\$2,452		\$2,452		\$2,452
City Clerk	29,830	0.131 %	\$162		\$162		\$162
Information Technology	726,403	3.201 %	\$3,952		\$3,952		\$3,952
City Treasurer	24,403	0.108 %	\$133		\$133		\$133
Police Department Admin	863,633	3.806 %	\$4,698		\$4,698	\$17	\$4,715
Police Dept Patrol Opperations	4,172,990	18.391 %	\$22,702		\$22,702	\$80	\$22,782
Police Investigation Detective	551,468	2.430 %	\$3,000		\$3,000	\$11	\$3,011
Police Dept Comm Dispatch	91,356	0.403 %	\$497		\$497	\$2	\$499
Police Department Records	352,945	1.555 %	\$1,920		\$1,920	\$7	\$1,927
Police Department Comm DS	767,161	3.381 %	\$4,174		\$4,174	\$15	\$4,189
ESCD Enforcement	167,564	0.738 %	\$912		\$912	\$3	\$915
ESEmr Rsp	3,475,742	15.318 %	\$18,909		\$18,909	\$67	\$18,976
ES Administration	331,136	1.459 %	\$1,801		\$1,801	\$6	\$1,807
Public Works Engineering CIP	131,740	0.581 %	\$717		\$717	\$3	\$720
Community Events	80,882	0.356 %	\$440		\$440	\$2	\$442
Public Works	9,286	0.041 %	\$51		\$51		\$51
Building Permits	632,768	2.789 %	\$3,442		\$3,442	\$12	\$3,454
Cent Park	98,040	0.432 %	\$533		\$533	\$2	\$535
City Park	91,418	0.403 %	\$497		\$497	\$2	\$499
Pioneer Park	52,668	0.232 %	\$287		\$287	\$1	\$288
Sherw Park	88,130	0.388 %	\$479		\$479	\$2	\$481
Rbns Field	21,134	0.093 %	\$115		\$115		\$115
Neighborhood Parks	125,700	0.554 %	\$684		\$684	\$2	\$686
Barney Park	220,027	0.970 %	\$1,197		\$1,197	\$4	\$1,201
City Hall Annex	2,795	0.012 %	\$15		\$15		\$15
FS2 Sherwood	523	0.002 %	\$3		\$3		\$3
Cent Pool	11,046	0.049 %	\$60		\$60		\$60
Muni Pool	65,890	0.290 %	\$358		\$358	\$1	\$359
Library CH	98,878	0.436 %	\$538		\$538	\$2	\$540
Public Safety Center	78,852	0.348 %	\$429		\$429	\$2	\$431
Senior Citzen Center	15,249	0.067 %	\$83		\$83		\$83
Veterans Center	8,456	0.037 %	\$46		\$46		\$46
Trans Ctr	13,206	0.058 %	\$72		\$72		\$72
Street Sweep	7,824	0.034 %	\$43		\$43		\$43
Street Trees	126,335	0.557 %	\$687		\$687	\$2	\$689
Pavement Maintenance	135,456	0.597 %	\$737		\$737	\$3	\$740
Drainage Maintenance	35,385	0.156 %	\$193		\$193	\$1	\$194
Signal Signs	43,188	0.190 %	\$235		\$235	\$1	\$236

**Accounting Finance  
Detail allocation of  
Payroll**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Library LSC	18,860	0.083 %	\$103		\$103		\$103
Library Circ Reg	183,002	0.806 %	\$996		\$996	\$4	\$1,000
Library Adult Services	103,588	0.457 %	\$564		\$564	\$2	\$566
Library Ref Read	35,783	0.158 %	\$195		\$195	\$1	\$196
Library Administration	207,601	0.915 %	\$1,129		\$1,129	\$4	\$1,133
Library Youth Services	130,100	0.573 %	\$708		\$708	\$3	\$711
Library Volunteer Services	110,896	0.489 %	\$603		\$603	\$2	\$605
Administration Central Park	521,084	2.296 %	\$2,835		\$2,835	\$10	\$2,845
Leis Cls	124,884	0.550 %	\$679		\$679	\$2	\$681
Comm Events	3,515	0.015 %	\$19		\$19		\$19
Aquatics	64,965	0.286 %	\$353		\$353	\$1	\$354
Rec Fac	663	0.003 %	\$4		\$4		\$4
HCommunity Development Planning	596,442	2.629 %	\$3,245		\$3,245	\$11	\$3,256
Community Development Engineering	202,852	0.894 %	\$1,104		\$1,104	\$4	\$1,108
110 Gen Contingency	6,856	0.030 %	\$37		\$37		\$37
124 Police Grants	7,865	0.035 %	\$43		\$43		\$43
227 CDBG	88,883	0.392 %	\$484		\$484	\$2	\$486
308 Landscape Lighting	97,101	0.428 %	\$528		\$528	\$2	\$530
600 Water	2,070,610	9.125 %	\$11,265		\$11,265	\$40	\$11,305
601 Wastewater	2,540,544	11.196 %	\$13,821		\$13,821	\$49	\$13,870
602 Airport	190,211	0.838 %	\$1,035		\$1,035	\$4	\$1,039
Fleet Maintenance	296,672	1.307 %	\$1,614		\$1,614	\$6	\$1,620
Uptown Park	15,753	0.069 %	\$86		\$86		\$86
712 Successor Agency Obligation	68,059	0.304 %	\$367		\$367	\$1	\$368
<b>Total</b>	<b>22,690,914</b>	<b>100.000 %</b>	<b>\$123,444</b>		<b>\$123,444</b>	<b>\$400</b>	<b>\$123,844</b>

(A) Alloc basis: Salary & Benefit Expenditures by Department and Fund

Source: Trial Balance

**Accounting Finance  
Detail allocation of  
Accounts Payable/Contract**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Council	74,829	0.185 %	\$208		\$208		\$208
City Attorney	1,113,095	2.750 %	\$3,100		\$3,100		\$3,100
City Manager Office	176,283	0.436 %	\$491		\$491		\$491
Tourism	184,354	0.455 %	\$513		\$513	\$2	\$515
Human Resources	196,327	0.485 %	\$547		\$547		\$547
Risk Management	1,674,897	4.138 %	\$4,664		\$4,664	\$16	\$4,680
City Clerk	39,530	0.098 %	\$110		\$110		\$110
Information Technology	138,245	0.342 %	\$385		\$385		\$385
City Treasurer	22,719	0.056 %	\$63		\$63		\$63
Non Departmental	2,582,195	6.380 %	\$7,191		\$7,191	\$24	\$7,215
Police Department Admin	551,905	1.364 %	\$1,537		\$1,537	\$5	\$1,542
Police Dept Patrol Opperations	855,414	2.113 %	\$2,382		\$2,382	\$8	\$2,390
Police Investigation Detective	70,298	0.174 %	\$196		\$196	\$1	\$197
Police Dept Comm Dispatch	41,986	0.104 %	\$117		\$117		\$117
Police Department Records	30,881	0.076 %	\$86		\$86		\$86
Police Department Comm DS	76,922	0.190 %	\$214		\$214	\$1	\$215
ESCD Enforcement	41,794	0.103 %	\$116		\$116		\$116
ESEmr Prep	1,100	0.003 %	\$3		\$3		\$3
ESEmr RspS	423,839	1.047 %	\$1,180		\$1,180	\$4	\$1,184
ES Administration	234,674	0.580 %	\$654		\$654	\$2	\$656
Public Works Engineering CIP	41,743	0.103 %	\$116		\$116		\$116
Community Events	30,375	0.075 %	\$85		\$85		\$85
Public Works	541,235	1.337 %	\$1,507		\$1,507	\$5	\$1,512
Landfill	404,876	1.000 %	\$1,128		\$1,128	\$4	\$1,132
Building Permits	370,479	0.915 %	\$1,032		\$1,032	\$3	\$1,035
Cent Park	296,574	0.733 %	\$826		\$826	\$3	\$829
City Park	160,252	0.396 %	\$446		\$446	\$2	\$448
Pioneer Park	42,856	0.106 %	\$119		\$119		\$119
Sherw Park	85,445	0.211 %	\$238		\$238	\$1	\$239
Rbns Field	22,020	0.054 %	\$61		\$61		\$61
Neighborhood Parks	87,954	0.217 %	\$245		\$245	\$1	\$246
Barney Park	385,226	0.952 %	\$1,073		\$1,073	\$4	\$1,077
City Hall Annex	6,089	0.015 %	\$17		\$17		\$17
FS2 Sherwood	4,483	0.011 %	\$12		\$12		\$12
FS3 Airport	435	0.001 %	\$1		\$1		\$1
Cent Pool	15,211	0.038 %	\$42		\$42		\$42
Muni Pool	119,688	0.296 %	\$333		\$333	\$1	\$334
Library CH	182,596	0.451 %	\$509		\$509	\$2	\$511
Public Safety Center	187,629	0.464 %	\$523		\$523	\$2	\$525
Senior Citizen Center	22,895	0.057 %	\$64		\$64		\$64
Veterans Center	14,540	0.036 %	\$40		\$40		\$40

Accounting Finance  
Detail allocation of  
Accounts Payable/Contract

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Trans Ctr	35,574	0.088 %	\$99		\$99		\$99
Street Sweep	78,717	0.194 %	\$219		\$219	\$1	\$220
Street Trees	117,261	0.290 %	\$327		\$327	\$1	\$328
Pavement Maintenance	101,186	0.250 %	\$282		\$282	\$1	\$283
Drainage Maintenance	109,590	0.271 %	\$305		\$305	\$1	\$306
Signal Signs	317,634	0.785 %	\$885		\$885	\$3	\$888
Library LSC	6,327	0.016 %	\$18		\$18		\$18
Library Circ Reg	36,907	0.091 %	\$103		\$103		\$103
Library Adult Services	39,996	0.099 %	\$111		\$111		\$111
Library Ref Read	26,437	0.065 %	\$74		\$74		\$74
Library Administration	22,762	0.056 %	\$63		\$63		\$63
Library Youth Services	25,489	0.063 %	\$71		\$71		\$71
Library Volunteer Services	2,718	0.007 %	\$8		\$8		\$8
Adult Sports	1,691	0.004 %	\$5		\$5		\$5
Youth Sports	1,391	0.003 %	\$4		\$4		\$4
Administration Central Park	53,198	0.131 %	\$148		\$148	\$1	\$149
Leis Cls	160,414	0.396 %	\$447		\$447	\$2	\$449
Senior Citizen	42,267	0.104 %	\$118		\$118		\$118
Comm Events	14,956	0.037 %	\$42		\$42		\$42
YRec Oak Pk	3,283	0.008 %	\$9		\$9		\$9
Youth Comms	284	0.001 %	\$1		\$1		\$1
Aquatics	6,222	0.015 %	\$17		\$17		\$17
HCommunity Development Planning	340,577	0.841 %	\$948		\$948	\$3	\$951
Community Development Engineering	17,535	0.043 %	\$49		\$49		\$49
CIP	150,038	0.371 %	\$418		\$418	\$1	\$419
101 Capital Projects	242,567	0.599 %	\$676		\$676	\$2	\$678
110 Gen Contingency	769,861	1.902 %	\$2,144		\$2,144	\$7	\$2,151
112 Cap Replace - IT Tech	493,572	1.219 %	\$1,375		\$1,375	\$5	\$1,380
113 Electronic Archiving Fee	23,094	0.057 %	\$64		\$64		\$64
114 Building Ed	6,050	0.015 %	\$17		\$17		\$17
117 Citizen Option Public Grants	9,011	0.022 %	\$25		\$25		\$25
120 Capital Improvement	19,640	0.049 %	\$55		\$55		\$55
121 City Hall Development	113,673	0.281 %	\$317		\$317	\$1	\$318
125 Capital Replacement Vehicles	1,634,902	4.039 %	\$4,553		\$4,553	\$15	\$4,568
207 TDA Article 8A	13,135	0.032 %	\$37		\$37		\$37
212 Fire Prot Facility Development	1,915	0.005 %	\$5		\$5		\$5
213 Strts-Traff Signal-Bridge	4,710,469	11.638 %	\$13,118		\$13,118	\$44	\$13,162
224 Public Facilities Dev	1,915	0.005 %	\$5		\$5		\$5
225 Union 46 Plan Dev	2,641,210	6.526 %	\$7,356		\$7,356	\$25	\$7,381
227 CDBG	107,610	0.266 %	\$300		\$300	\$1	\$301
229 NACI Water Treatment	510	0.001 %	\$1		\$1		\$1

Accounting Finance  
Detail allocation of  
Accounts Payable/Contract

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
230 Youth Scholarship	14,540	0.036 %	\$40		\$40		\$40
231 City Hall - Gen Gov	1,915	0.005 %	\$5		\$5		\$5
232 Chandler Ranch Specific	17,654	0.044 %	\$49		\$49		\$49
235 Airport Road PSR	2,403	0.006 %	\$7		\$7		\$7
236 Olsen Beechwood Specific	10,732	0.027 %	\$30		\$30		\$30
308 Landscape Lighting	1,351,856	3.340 %	\$3,765		\$3,765	\$13	\$3,778
310 CFD Community Fac	4,206	0.010 %	\$12		\$12		\$12
401 Senior Citizens Trust	17,508	0.043 %	\$49		\$49		\$49
410 BID Fund	683,626	1.689 %	\$1,904		\$1,904	\$6	\$1,910
505 Library City Hall Debt	316,003	0.781 %	\$880		\$880	\$3	\$883
506 Gov Obligation Bonds	2,921,018	7.217 %	\$8,135		\$8,135	\$28	\$8,163
600 Water	5,082,358	12.557 %	\$14,154		\$14,154	\$48	\$14,202
601 Wastewater	4,721,083	11.664 %	\$13,148		\$13,148	\$44	\$13,192
602 Airport	570,734	1.410 %	\$1,589		\$1,589	\$5	\$1,594
611 Landfill Closure	105,403	0.260 %	\$294		\$294	\$1	\$295
612 Solid Waste	185		\$1		\$1		\$1
711 Successor Agency Housing	20,650	0.051 %	\$58		\$58		\$58
712 Successor Agency Obligation	844,996	2.088 %	\$2,353		\$2,353	\$8	\$2,361
Fleet Maintenance	(283,987)	-0.702%	(\$791)		(\$791)	\$4	(\$787)
Uptown Park	12,153	0.030 %	\$34		\$34		\$34
Shrw Forest	145						
122 Building Permits	3,182	0.008 %	\$9		\$9		\$9
124 Police Grants	245	0.001 %	\$1		\$1		\$1
126 Public Works Grant Var	644	0.003 %					
<b>Total</b>	<u>40,474,728</u>	<u>100.000 %</u>	<u>\$112,719</u>		<u>\$112,719</u>	<u>\$365</u>	<u>\$113,084</u>

(A) Alloc basis: Operating Services and Supply Expenditures by Department and Fund

Source: Trial Balance

Accounting Finance  
Detail allocation of  
Budget/CAFR

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
712 Successor Agency Obligation	913,055	1.445 %	\$2,754		\$2,754	\$9	\$2,763
711 Successor Agency Housing	20,650	0.033 %	\$62		\$62		\$62
612 Solid Waste	185		\$1		\$1		\$1
611 Landfill Closure	105,403	0.167 %	\$318		\$318	\$1	\$319
602 Airport	760,946	1.205 %	\$2,295		\$2,295	\$8	\$2,303
601 Wastewater	7,261,627	11.496 %	\$21,903		\$21,903	\$75	\$21,978
600 Water	7,152,969	11.324 %	\$21,575		\$21,575	\$74	\$21,649
505 Library City Hall Debt	316,003	0.500 %	\$953		\$953	\$3	\$956
410 BID Fund	683,626	1.082 %	\$2,062		\$2,062	\$7	\$2,069
401 Senior Citizens Trust	17,508	0.028 %	\$53		\$53		\$53
310 CFD Community Fac	4,206	0.007 %	\$13		\$13		\$13
308 Landscape Lighting	1,448,957	2.294 %	\$4,370		\$4,370	\$15	\$4,385
236 Olsen Beechwood Specific	10,732	0.017 %	\$32		\$32		\$32
235 Airport Road PSR	2,403	0.004 %	\$7		\$7		\$7
232 Chandler Ranch Specific	17,654	0.028 %	\$53		\$53		\$53
231 City Hall - Gen Gov	1,915	0.003 %	\$6		\$6		\$6
230 Youth Scholarship	14,540	0.023 %	\$44		\$44		\$44
229 NACI Water Treatment	510	0.001 %	\$2		\$2		\$2
227 CDBG	196,494	0.311 %	\$593		\$593	\$2	\$595
225 Union 46 Plan Dev	2,641,210	4.181 %	\$7,967		\$7,967	\$27	\$7,994
224 Public Facilities Dev	1,915	0.003 %	\$6		\$6		\$6
213 Strts-Traff Signal-Bridge	4,710,469	7.457 %	\$14,208		\$14,208	\$49	\$14,257
212 Fire Prot Facility Development	1,915	0.003 %	\$6		\$6		\$6
207 TDA Article 8A	13,135	0.021 %	\$40		\$40		\$40
125 Capital Replacement Vehicles	1,634,902	2.588 %	\$4,931		\$4,931	\$17	\$4,948
124 Police Grants	8,110	0.013 %	\$24		\$24		\$24
121 City Hall Development	113,673	0.180 %	\$343		\$343	\$1	\$344
120 Capital Improvement	19,640	0.031 %	\$59		\$59		\$59
117 Citizen Option Public Grants	9,011	0.014 %	\$27		\$27		\$27
114 Building Ed	6,050	0.010 %	\$18		\$18		\$18
113 Electronic Archiving Fee	23,094	0.037 %	\$70		\$70		\$70
112 Cap Replace - IT Tech	493,572	0.781 %	\$1,489		\$1,489	\$5	\$1,494
110 Gen Contingency	776,716	1.230 %	\$2,343		\$2,343	\$8	\$2,351
101 Capital Projects	242,567	0.384 %	\$732		\$732	\$3	\$735
CIP	150,038	0.238 %	\$453		\$453	\$2	\$455
Community Development Engineering	220,387	0.349 %	\$665		\$665	\$2	\$667
HCommunity Development Planning	937,019	1.483 %	\$2,826		\$2,826	\$10	\$2,836
Rec Fac	663	0.001 %	\$2		\$2		\$2
Aquatics	71,186	0.113 %	\$215		\$215	\$1	\$216
Youth Comms	284		\$1		\$1		\$1
YRec Oak Pk	3,283	0.005 %	\$10		\$10		\$10



**Accounting Finance  
Detail allocation of  
Budget/CAFR**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Comm Events	18,471	0.029 %	\$56		\$56		\$56
Senior Citizen	42,267	0.067 %	\$127		\$127		\$127
Leis Cls	285,297	0.452 %	\$861		\$861	\$3	\$864
Administration Central Park	574,282	0.909 %	\$1,732		\$1,732	\$6	\$1,738
Youth Sports	1,391	0.002 %	\$4		\$4		\$4
Adult Sports	1,691	0.003 %	\$5		\$5		\$5
Library Youth Services	155,589	0.246 %	\$469		\$469	\$2	\$471
Library Volunteer Services	113,614	0.180 %	\$343		\$343	\$1	\$344
Library Administration	230,363	0.365 %	\$695		\$695	\$2	\$697
Library Ref Read	62,220	0.099 %	\$188		\$188	\$1	\$189
Library Adult Services	143,585	0.227 %	\$433		\$433	\$1	\$434
Library Circ Reg	219,908	0.348 %	\$663		\$663	\$2	\$665
Library LSC	25,187	0.040 %	\$76		\$76		\$76
Signal Signs	360,822	0.571 %	\$1,088		\$1,088	\$4	\$1,092
Drainage Maintenance	144,975	0.230 %	\$437		\$437	\$2	\$439
Pavement Maintenance	236,642	0.375 %	\$714		\$714	\$2	\$716
Street Trees	243,595	0.386 %	\$735		\$735	\$3	\$738
Street Sweep	86,541	0.137 %	\$261		\$261	\$1	\$262
Trans Ctr	48,780	0.077 %	\$147		\$147	\$1	\$148
Veterans Center	22,996	0.036 %	\$69		\$69		\$69
Senior Citizen Center	38,144	0.060 %	\$115		\$115		\$115
Public Safety Center	266,481	0.422 %	\$804		\$804	\$3	\$807
Library CH	281,474	0.446 %	\$849		\$849	\$3	\$852
Muni Pool	185,578	0.294 %	\$560		\$560	\$2	\$562
Cent Pool	26,257	0.042 %	\$79		\$79		\$79
FS3 Airport	435	0.001 %	\$1		\$1		\$1
FS2 Sherwood	5,006	0.008 %	\$15		\$15		\$15
City Hall Annex	8,884	0.014 %	\$27		\$27		\$27
Barney Park	605,253	0.958 %	\$1,826		\$1,826	\$6	\$1,832
Neighborhood Parks	213,654	0.338 %	\$644		\$644	\$2	\$646
Rbns Field	43,154	0.068 %	\$130		\$130		\$130
Sherw Park	173,576	0.275 %	\$524		\$524	\$2	\$526
Pioneer Park	95,524	0.151 %	\$288		\$288	\$1	\$289
City Park	251,670	0.398 %	\$759		\$759	\$3	\$762
Cent Park	394,614	0.625 %	\$1,190		\$1,190	\$4	\$1,194
Landfill	404,876	0.641 %	\$1,221		\$1,221	\$4	\$1,225
Community Events	111,257	0.176 %	\$336		\$336	\$1	\$337
Public Works Engineering CIP	173,484	0.275 %	\$523		\$523	\$2	\$525
ES Administration	565,810	0.896 %	\$1,707		\$1,707	\$6	\$1,713
ESEmr Rsp	3,899,581	6.174 %	\$11,762		\$11,762	\$40	\$11,802
ESEmr Prep	1,100	0.002 %	\$3		\$3		\$3

Accounting Finance  
Detail allocation of  
Budget/CAFR

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
ESCD Enforcement	209,359	0.331 %	\$631		\$631	\$2	\$633
Police Department Comm DS	844,083	1.336 %	\$2,546		\$2,546	\$9	\$2,555
Police Department Records	383,826	0.608 %	\$1,158		\$1,158	\$4	\$1,162
Police Dept Comm Dispatch	133,342	0.211 %	\$402		\$402	\$1	\$403
Police Investigation Detective	621,766	0.984 %	\$1,875		\$1,875	\$6	\$1,881
Police Dept Patrol Operations	5,028,405	7.961 %	\$15,167		\$15,167	\$52	\$15,219
Police Department Admin	1,415,537	2.241 %	\$4,270		\$4,270	\$15	\$4,285
Non Departmental	2,582,192	4.088 %	\$7,789		\$7,789	\$27	\$7,816
City Treasurer	47,122	0.075 %	\$142		\$142		\$142
Information Technology	864,648	1.369 %	\$2,608		\$2,608		\$2,608
City Clerk	69,360	0.110 %	\$209		\$209		\$209
Human Resources	646,998	1.024 %	\$1,952		\$1,952		\$1,952
Tourism	283,740	0.449 %	\$856		\$856	\$3	\$859
City Manager Office	765,634	1.212 %	\$2,309		\$2,309		\$2,309
City Council	190,039	0.301 %	\$573		\$573		\$573
City Attorney	1,113,095	1.762 %	\$3,357		\$3,357		\$3,357
Risk Management	1,674,897	2.652 %	\$5,052		\$5,052	\$17	\$5,069
Public Works	550,522	0.872 %	\$1,661		\$1,661	\$6	\$1,667
Uptown Park	27,906	0.044 %	\$84		\$84		\$84
Building Permits	1,003,247	1.588 %	\$3,026		\$3,026	\$10	\$3,036
Shrw Forest	145						
Fleet Maintenance	12,685	0.020 %	\$38		\$38		\$38
506 Gov Obligation Bonds	2,921,018	4.624 %	\$8,811		\$8,811	\$36	\$8,847
122 Building Permits	3,182	0.005 %	\$10		\$10		\$10
126 Public Works Grant Var	644		\$2		\$2		\$2
<b>Total</b>	<u>63,165,642</u>	<u>100.000 %</u>	<u>\$190,525</u>		<u>\$190,525</u>	<u>\$617</u>	<u>\$191,142</u>

(A) Alloc basis: Total Expenditures by Department/Fund

Source: Trail Balance

Accounting Finance  
Detail allocation of  
Utilities

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
600 Water	50	50.000 %	\$309,107	(\$124,476)	\$184,631	\$1,002	\$185,633
601 Wastewater	50	50.000 %	\$309,107	(\$124,476)	\$184,631	\$1,001	\$185,632
Subtotal	<u>100</u>	<u>100.000 %</u>	<u>\$618,214</u>	<u>(\$248,952)</u>	<u>\$369,262</u>	<u>\$2,003</u>	<u>\$371,265</u>
Direct Billed				\$248,952	\$248,952		\$248,952
Total	<u>100</u>	<u>100.000 %</u>	<u>\$618,214</u>	<u>\$0</u>	<u>\$618,214</u>	<u>\$2,003</u>	<u>\$620,217</u>

(A) Alloc basis: Direct Allocation to Water and Sewer Funds

Source:

Accounting Finance  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Payroll</u>	<u>Accounts Payable/Contract</u>	<u>Budget/CAFR</u>	<u>Utilities</u>
City Council	\$1,408	\$627	\$208	\$573	
City Attorney	\$6,457		\$3,100	\$3,357	
City Manager Office	\$6,006	\$3,206	\$491	\$2,309	
Human Resources	\$4,951	\$2,452	\$547	\$1,952	
City Clerk	\$481	\$162	\$110	\$209	
Information Technology	\$6,945	\$3,952	\$385	\$2,608	
Non Departmental	\$15,031		\$7,215	\$7,816	
FS2 Sherwood	\$30	\$3	\$12	\$15	
Library CH	\$1,903	\$540	\$511	\$852	
Public Safety Center	\$1,763	\$431	\$525	\$807	
HCommunity Development Planning	\$7,043	\$3,256	\$951	\$2,836	
Community Development Engineering	\$1,824	\$1,108	\$49	\$667	
Tourism	\$1,917	\$543	\$515	\$859	
Risk Management	\$9,749		\$4,680	\$5,069	
City Treasurer	\$338	\$133	\$63	\$142	
Police Department Admin	\$10,542	\$4,715	\$1,542	\$4,285	
Police Dept Patrol Operations	\$40,391	\$22,782	\$2,390	\$15,219	
Police Investigation Detective	\$5,089	\$3,011	\$197	\$1,881	
Police Dept Comm Dispatch	\$1,019	\$499	\$117	\$403	
Police Department Records	\$3,175	\$1,927	\$86	\$1,162	
Police Department Comm DS	\$6,959	\$4,189	\$215	\$2,555	
ESCD Enforcement	\$1,664	\$915	\$116	\$633	
ESEmr Prep	\$6		\$3	\$3	
ESEmr Rsps	\$31,962	\$18,976	\$1,184	\$11,802	
ES Administration	\$4,176	\$1,807	\$656	\$1,713	
Public Works Engineering CIP	\$1,361	\$720	\$116	\$525	
Community Events	\$864	\$442	\$85	\$337	
Public Works	\$3,230	\$51	\$1,512	\$1,667	
Fleet Maintenance	\$871	\$1,620	(\$787)	\$38	
Landfill	\$2,357		\$1,132	\$1,225	
Cent Park	\$2,558	\$535	\$829	\$1,194	
City Park	\$1,709	\$499	\$448	\$762	
Pioneer Park	\$696	\$288	\$119	\$289	
Sherw Park	\$1,246	\$481	\$239	\$526	
Rbns Field	\$306	\$115	\$61	\$130	
Neighborhood Parks	\$1,578	\$686	\$246	\$646	
Barney Park	\$4,110	\$1,201	\$1,077	\$1,832	
Uptown Park	\$204	\$86	\$34	\$84	
Shrw Forest					
City Hall Annex	\$59	\$15	\$17	\$27	

Accounting Finance  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Payroll</u>	<u>Accounts Payable/Contract</u>	<u>Budget/CAFR</u>	<u>Utilities</u>
FS3 Airport	\$2		\$1	\$1	
Cent Pool	\$181	\$60	\$42	\$79	
Muni Pool	\$1,255	\$359	\$334	\$562	
Senior Citzen Center	\$262	\$83	\$64	\$115	
Veterans Center	\$155	\$46	\$40	\$69	
Trans Ctr	\$319	\$72	\$99	\$148	
Street Sweep	\$525	\$43	\$220	\$262	
Street Trees	\$1,755	\$689	\$328	\$738	
Pavement Maintenance	\$1,739	\$740	\$283	\$716	
Drainage Maintenance	\$939	\$194	\$306	\$439	
Signal Signs	\$2,216	\$236	\$888	\$1,092	
Library LSC	\$197	\$103	\$18	\$76	
Library Circ Reg	\$1,768	\$1,000	\$103	\$665	
Library Adult Services	\$1,111	\$566	\$111	\$434	
Library Ref Read	\$459	\$196	\$74	\$189	
Library Administration	\$1,893	\$1,133	\$63	\$697	
Library Youth Services	\$1,253	\$711	\$71	\$471	
Library Volunteer Services	\$957	\$605	\$8	\$344	
Adult Sports	\$10		\$5	\$5	
Youth Sports	\$8		\$4	\$4	
Administration Central Park	\$4,732	\$2,845	\$149	\$1,738	
Leis Cls	\$1,994	\$681	\$449	\$864	
Senior Citzen	\$245		\$118	\$127	
Comm Events	\$117	\$19	\$42	\$56	
YRec Oak Pk	\$19		\$9	\$10	
Youth Comms	\$2		\$1	\$1	
Aquatics	\$587	\$354	\$17	\$216	
Rec Fac	\$6	\$4		\$2	
Building Permits	\$7,525	\$3,454	\$1,035	\$3,036	
CIP	\$874		\$419	\$455	
101 Capital Projects	\$1,413		\$678	\$735	
110 Gen Contingency	\$4,539	\$37	\$2,151	\$2,351	
112 Cap Replace - IT Tech	\$2,874		\$1,380	\$1,494	
113 Electronic Archiving Fee	\$134		\$64	\$70	
114 Building Ed	\$35		\$17	\$18	
117 Citizen Option Public Grants	\$52		\$25	\$27	
120 Capital Improvement	\$114		\$55	\$59	
121 City Hall Development	\$662		\$318	\$344	
122 Building Permits	\$19		\$9	\$10	
124 Police Grants	\$68	\$43	\$1	\$24	

Accounting Finance  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Payroll</u>	<u>Accounts Payable/Contract</u>	<u>Budget/CAFR</u>	<u>Utilities</u>
125 Capital Replacement Vehicles	\$9,516		\$4,568	\$4,948	
126 Public Works Grant Var	\$2			\$2	
207 TDA Article 8A	\$77		\$37	\$40	
212 Fire Prot Facility Development	\$11		\$5	\$6	
213 Strts-Traff Signal-Bridge	\$27,419		\$13,162	\$14,257	
224 Public Facilities Dev	\$11		\$5	\$6	
225 Union 46 Plan Dev	\$15,375		\$7,381	\$7,994	
227 CDBG	\$1,382	\$486	\$301	\$595	
229 NACI Water Treatment	\$3		\$1	\$2	
230 Youth Scholarship	\$84		\$40	\$44	
231 City Hall - Gen Gov	\$11		\$5	\$6	
232 Chandler Ranch Specific	\$102		\$49	\$53	
235 Airport Road PSR	\$14		\$7	\$7	
236 Olsen Beechwood Specific	\$62		\$30	\$32	
308 Landscape Lighting	\$8,693	\$530	\$3,778	\$4,385	
310 CFD Community Fac	\$25		\$12	\$13	
401 Senior Citizens Trust	\$102		\$49	\$53	
410 BID Fund	\$3,979		\$1,910	\$2,069	
505 Library City Hall Debt	\$1,839		\$883	\$956	
506 Gov Obligation Bonds	\$17,010		\$8,163	\$8,847	
600 Water	\$232,789	\$11,305	\$14,202	\$21,649	\$185,633
601 Wastewater	\$234,672	\$13,870	\$13,192	\$21,978	\$185,632
602 Airport	\$4,936	\$1,039	\$1,594	\$2,303	
611 Landfill Closure	\$614		\$295	\$319	
612 Solid Waste	\$2		\$1	\$1	
711 Successor Agency Housing	\$120		\$58	\$62	
712 Successor Agency Obligation	\$5,492	\$368	\$2,361	\$2,763	
Subtotal	\$799,335	\$123,844	\$113,084	\$191,142	\$371,265
Direct Billed	\$248,952				\$248,952
Total	\$1,048,287	\$123,844	\$113,084	\$191,142	\$620,217

**SCHEDULE 9.01**

**NON-DEPARTMENTAL**

NATURE AND EXTENT OF SERVICE

This department is used to allocate certain General Fund costs not associated with specific departments.

Costs are allocated as follows:

- **Other Allocated Costs** – These are the citywide costs not associated with specific departments. Costs are allocated based on Total Expenditures by department and fund (excluding Capital Outlay, Transfers, Debt Service and Contingencies).
- **Professional Services** – These costs are related to the bi-annual actuarial study on OPEB. Costs are allocated based on Salary and Benefits by department and fund.

Non Departmental  
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$2,582,192			\$2,582,192
Deductions:				
PROFESSIONAL SERVICES	(\$117,070)			
OPEB	(\$2,420,897)			
Total deductions:	<u>(\$2,537,967)</u>			<u>(\$2,537,967)</u>
Allocated additions:				
1001100 - City Council	\$7,704	\$173	\$7,877	
1001200 - City Attorney	\$137	\$946	\$1,083	
1001300 - City Manager Office	\$31,416	\$3,314	\$34,730	
1001340 - City Clerk	\$2,849	\$30	\$2,879	
1001401 - Accounting Finance	\$14,980	\$51	\$15,031	
Total allocated additions:	<u>\$57,086</u>	<u>\$4,514</u>	<u>\$61,600</u>	<u>\$61,600</u>
Total to be allocated	<u><b>\$101,311</b></u>	<u><b>\$4,514</b></u>		<u><b>\$105,825</b></u>



Non Departmental  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Other Allocated Costs</u>	<u>Professional Services</u>
<b><u>Other Expense and Cost</u></b>				
SALARIES & WAGES				
FRINGE BENEFITS				
<b><u>Other Expense and Cost</u></b>				
OPERATING SVC/SUPPLIES	\$39,225		\$39,225	
PROFESSIONAL SERVICES	\$117,070	\$117,070		
PROFESSIONAL SERVICES	\$5,000			\$5,000
OPEB	\$2,420,897	\$2,420,897		
Departmental Expenditures	\$2,582,192	\$2,537,967	\$39,225	\$5,000
<b><u>Cost Adjustments</u></b>				
Deductions	(\$2,537,967)	(\$2,537,967)		
Additions: 1st				
Other	\$57,086	\$57,086		
Functional Cost	\$101,311	\$57,086	\$39,225	\$5,000
Reallocate Admin		(\$57,086)	\$50,632	\$6,454
Allocable Costs	\$101,311		\$89,857	\$11,454
<b>1st Allocation</b>	<b>\$101,311</b>		<b>\$89,857</b>	<b>\$11,454</b>
Additions: 2nd				
Other	\$4,514	\$4,514		
Functional Cost	\$4,514	\$4,514		
Reallocate Admin		(\$4,514)	\$4,004	\$510
Allocable Costs	\$4,514		\$4,004	\$510
<b>2nd Allocation</b>	<b>\$4,514</b>		<b>\$4,004</b>	<b>\$510</b>
<b>Total allocated</b>	<b>\$105,825</b>		<b>\$93,861</b>	<b>\$11,964</b>

**Non Departmental  
Detail allocation of  
Other Allocated Costs**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
712 Successor Agency Obligation	913,055	1.489 %	\$1,338		\$1,338	\$64	\$1,402
711 Successor Agency Housing	20,650	0.034 %	\$30		\$30	\$1	\$31
612 Solid Waste	185						
611 Landfill Closure	105,403	0.172 %	\$154		\$154	\$7	\$161
602 Airport	760,946	1.241 %	\$1,115		\$1,115	\$54	\$1,169
601 Wastewater	7,261,627	11.845 %	\$10,644		\$10,644	\$511	\$11,155
600 Water	7,152,969	11.668 %	\$10,484		\$10,484	\$503	\$10,987
505 Library City Hall Debt	316,003	0.515 %	\$463		\$463	\$22	\$485
410 BID Fund	683,626	1.115 %	\$1,002		\$1,002	\$48	\$1,050
401 Senior Citizens Trust	17,508	0.029 %	\$26		\$26	\$1	\$27
310 CFD Community Fac	4,206	0.007 %	\$6		\$6		\$6
308 Landscape Lighting	1,448,957	2.364 %	\$2,124		\$2,124	\$102	\$2,226
236 Olsen Beechwood Specific	10,732	0.018 %	\$16		\$16	\$1	\$17
235 Airport Road PSR	2,403	0.004 %	\$4		\$4		\$4
232 Chandler Ranch Specific	17,654	0.029 %	\$26		\$26	\$1	\$27
231 City Hall - Gen Gov	1,915	0.003 %	\$3		\$3		\$3
230 Youth Scholarship	14,540	0.024 %	\$21		\$21	\$1	\$22
229 NACI Water Treatment	510	0.001 %	\$1		\$1		\$1
227 CDBG	196,494	0.321 %	\$288		\$288	\$14	\$302
225 Union 46 Plan Dev	2,641,210	4.308 %	\$3,871		\$3,871	\$186	\$4,057
224 Public Facilities Dev	1,915	0.003 %	\$3		\$3		\$3
213 Strts-Traff Signal-Bridge	4,710,469	7.684 %	\$6,904		\$6,904	\$331	\$7,235
212 Fire Prot Facility Development	1,915	0.003 %	\$3		\$3		\$3
207 TDA Article 8A	13,135	0.021 %	\$19		\$19	\$1	\$20
125 Capital Replacement Vehicles	1,634,902	2.667 %	\$2,396		\$2,396	\$115	\$2,511
124 Police Grants	8,110	0.013 %	\$12		\$12	\$1	\$13
121 City Hall Development	113,673	0.185 %	\$167		\$167	\$8	\$175
120 Capital Improvement	19,640	0.032 %	\$29		\$29	\$1	\$30
117 Citizen Option Public Grants	9,011	0.015 %	\$13		\$13	\$1	\$14
114 Building Ed	6,050	0.010 %	\$9		\$9		\$9
113 Electronic Archiving Fee	23,094	0.038 %	\$34		\$34	\$2	\$36
112 Cap Replace - IT Tech	493,572	0.805 %	\$723		\$723	\$35	\$758
110 Gen Contingency	776,716	1.267 %	\$1,138		\$1,138	\$55	\$1,193
101 Capital Projects	242,567	0.396 %	\$356		\$356	\$17	\$373
CIP	150,038	0.245 %	\$220		\$220	\$11	\$231
Community Development Engineering	220,387	0.359 %	\$323		\$323	\$15	\$338
HCommunity Development Planning	937,019	1.528 %	\$1,373		\$1,373	\$66	\$1,439
Rec Fac	663	0.001 %	\$1		\$1		\$1
Aquatics	71,186	0.116 %	\$104		\$104	\$5	\$109
Youth Comms	284						
YRec Oak Pk	3,283	0.005 %	\$5		\$5		\$5

**Non Departmental  
Detail allocation of  
Other Allocated Costs**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Comm Events	18,471	0.030 %	\$27		\$27	\$1	\$28
Senior Citizen	42,267	0.069 %	\$62		\$62	\$3	\$65
Leis Cls	285,297	0.465 %	\$418		\$418	\$20	\$438
Administration Central Park	574,282	0.937 %	\$842		\$842	\$40	\$882
Youth Sports	1,391	0.002 %	\$2		\$2		\$2
Adult Sports	1,691	0.003 %	\$2		\$2		\$2
Library Youth Services	155,589	0.254 %	\$228		\$228	\$11	\$239
Library Volunteer Services	113,614	0.185 %	\$167		\$167	\$8	\$175
Library Administration	230,363	0.376 %	\$338		\$338	\$16	\$354
Library Ref Read	62,220	0.101 %	\$91		\$91	\$4	\$95
Library Adult Services	143,585	0.234 %	\$210		\$210	\$10	\$220
Library Circ Reg	219,908	0.359 %	\$322		\$322	\$15	\$337
Library LSC	25,187	0.041 %	\$37		\$37	\$2	\$39
Signal Signs	360,822	0.589 %	\$529		\$529	\$25	\$554
Drainage Maintenance	144,975	0.236 %	\$212		\$212	\$10	\$222
Pavement Maintenance	236,642	0.386 %	\$347		\$347	\$17	\$364
Street Trees	243,595	0.397 %	\$357		\$357	\$17	\$374
Street Sweep	86,541	0.141 %	\$127		\$127	\$6	\$133
Trans Ctr	48,780	0.080 %	\$71		\$71	\$3	\$74
Veterans Center	22,996	0.038 %	\$34		\$34	\$2	\$36
Senior Citizen Center	38,144	0.062 %	\$56		\$56	\$3	\$59
Public Safety Center	266,481	0.435 %	\$391		\$391	\$19	\$410
Library CH	281,474	0.459 %	\$413		\$413	\$20	\$433
Muni Pool	185,578	0.303 %	\$272		\$272	\$13	\$285
Cent Pool	26,257	0.043 %	\$38		\$38	\$2	\$40
FS3 Airport	435	0.001 %	\$1		\$1		\$1
FS2 Sherwood	5,006	0.008 %	\$7		\$7		\$7
City Hall Annex	8,884	0.014 %	\$13		\$13	\$1	\$14
Barney Park	605,253	0.987 %	\$887		\$887	\$43	\$930
Neighborhood Parks	213,654	0.349 %	\$313		\$313	\$15	\$328
Rbns Field	43,154	0.070 %	\$63		\$63	\$3	\$66
Sherw Park	173,576	0.283 %	\$254		\$254	\$12	\$266
Pioneer Park	95,524	0.156 %	\$140		\$140	\$7	\$147
City Park	251,670	0.411 %	\$369		\$369	\$18	\$387
Cent Park	394,614	0.644 %	\$578		\$578	\$28	\$606
Landfill	404,876	0.660 %	\$593		\$593	\$28	\$621
Community Events	111,257	0.181 %	\$163		\$163	\$8	\$171
Public Works Engineering CIP	173,484	0.283 %	\$254		\$254	\$12	\$266
ES Administration	565,810	0.923 %	\$829		\$829	\$40	\$869
ESEmr Rsp	3,899,581	6.361 %	\$5,716		\$5,716	\$274	\$5,990
ESEmr Prep	1,100	0.002 %	\$2		\$2		\$2

Non Departmental  
Detail allocation of  
Other Allocated Costs

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
ESCD Enforcement	209,359	0.342 %	\$307		\$307	\$15	\$322
Police Department Comm DS	844,083	1.377 %	\$1,237		\$1,237	\$59	\$1,296
Police Department Records	383,826	0.626 %	\$563		\$563	\$27	\$590
Police Dept Comm Dispatch	133,342	0.218 %	\$195		\$195	\$9	\$204
Police Investigation Detective	621,766	1.014 %	\$911		\$911	\$44	\$955
Police Dept Patrol Operations	5,028,405	8.202 %	\$7,370		\$7,370	\$354	\$7,724
Police Department Admin	1,415,537	2.309 %	\$2,075		\$2,075	\$100	\$2,175
City Treasurer	47,122	0.077 %	\$69		\$69	\$3	\$72
Accounting Finance	722,048	1.178 %	\$1,058		\$1,058		\$1,058
Information Technology	864,648	1.410 %	\$1,267		\$1,267		\$1,267
City Clerk	69,360	0.113 %	\$102		\$102		\$102
Human Resources	646,998	1.055 %	\$948		\$948		\$948
Tourism	283,740	0.463 %	\$416		\$416	\$20	\$436
City Manager Office	765,634	1.249 %	\$1,122		\$1,122		\$1,122
City Council	190,039	0.310 %	\$279		\$279		\$279
City Attorney	1,113,095	1.816 %	\$1,631		\$1,631		\$1,631
Risk Management	1,674,897	2.732 %	\$2,455		\$2,455	\$118	\$2,573
Public Works	550,522	0.898 %	\$807		\$807	\$39	\$846
Uptown Park	27,906	0.046 %	\$41		\$41	\$2	\$43
Building Permits	1,003,247	1.636 %	\$1,470		\$1,470	\$71	\$1,541
Shrw Forest	145						
Fleet Maintenance	12,685	0.021 %	\$19		\$19	\$1	\$20
506 Gov Obligation Bonds	2,921,018	4.765 %	\$4,281		\$4,281	\$206	\$4,487
122 Building Permits	3,182	0.005 %	\$5		\$5		\$5
126 Public Works Grant Var	644		\$6		\$6		\$6
<b>Total</b>	<u>61,305,498</u>	<u>100.000 %</u>	<u>\$89,857</u>		<u>\$89,857</u>	<u>\$4,004</u>	<u>\$93,861</u>

(A) Alloc basis: Total Expenditures by Department/Fund

Source: Trial Balance

**Non Departmental  
Detail allocation of  
Professional Services**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Council	115,210	0.496 %	\$57		\$57		\$57
City Manager Office	589,351	2.538 %	\$291		\$291		\$291
Tourism	99,386	0.428 %	\$49		\$49	\$2	\$51
Human Resources	450,671	1.941 %	\$222		\$222		\$222
City Clerk	29,830	0.128 %	\$15		\$15		\$15
Information Technology	726,403	3.129 %	\$358		\$358		\$358
Accounting Finance	527,537	2.272 %	\$260		\$260		\$260
City Treasurer	24,403	0.105 %	\$12		\$12	\$1	\$13
Police Department Admin	863,633	3.720 %	\$426		\$426	\$21	\$447
Police Dept Patrol Opperations	4,172,990	17.973 %	\$2,059		\$2,059	\$102	\$2,161
Police Investigation Detective	551,468	2.375 %	\$272		\$272	\$14	\$286
Police Dept Comm Dispatch	91,356	0.393 %	\$45		\$45	\$2	\$47
Police Department Records	352,945	1.520 %	\$174		\$174	\$9	\$183
Police Department Comm DS	767,161	3.304 %	\$378		\$378	\$19	\$397
ESCD Enforcement	167,564	0.722 %	\$83		\$83	\$4	\$87
ESEmr Rspes	3,475,742	14.970 %	\$1,715		\$1,715	\$85	\$1,800
ES Administration	331,136	1.426 %	\$163		\$163	\$8	\$171
Public Works Engineering CIP	131,740	0.567 %	\$65		\$65	\$3	\$68
Community Events	80,882	0.348 %	\$40		\$40	\$2	\$42
Public Works	9,286	0.040 %	\$5		\$5		\$5
Building Permits	632,768	2.725 %	\$312		\$312	\$16	\$328
Cent Park	98,040	0.422 %	\$48		\$48	\$2	\$50
City Park	91,418	0.394 %	\$45		\$45	\$2	\$47
Pioneer Park	52,668	0.227 %	\$26		\$26	\$1	\$27
Sherw Park	88,130	0.380 %	\$43		\$43	\$2	\$45
Rbns Field	21,134	0.091 %	\$10		\$10	\$1	\$11
Neighborhood Parks	125,700	0.541 %	\$62		\$62	\$3	\$65
Barney Park	220,027	0.948 %	\$109		\$109	\$5	\$114
City Hall Annex	2,795	0.012 %	\$1		\$1		\$1
FS2 Sherwood	523	0.002 %					
Cent Pool	11,046	0.048 %	\$5		\$5		\$5
Muni Pool	65,890	0.284 %	\$33		\$33	\$2	\$35
Library CH	98,878	0.426 %	\$49		\$49	\$2	\$51
Public Safety Center	78,852	0.340 %	\$39		\$39	\$2	\$41
Senior Citzen Center	15,249	0.066 %	\$8		\$8		\$8
Veterans Center	8,456	0.036 %	\$4		\$4		\$4
Trans Ctr	13,206	0.057 %	\$7		\$7		\$7
Street Sweep	7,824	0.034 %	\$4		\$4		\$4
Street Trees	126,335	0.544 %	\$62		\$62	\$3	\$65
Pavement Maintenance	135,456	0.583 %	\$67		\$67	\$3	\$70
Drainage Maintenance	35,385	0.152 %	\$17		\$17	\$1	\$18

Non Departmental  
Detail allocation of  
Professional Services

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Signal Signs	43,188	0.186 %	\$21		\$21	\$1	\$22
Library LSC	18,860	0.081 %	\$9		\$9		\$9
Library Circ Reg	183,002	0.788 %	\$90		\$90	\$4	\$94
Library Adult Services	103,588	0.446 %	\$51		\$51	\$3	\$54
Library Ref Read	35,783	0.154 %	\$18		\$18	\$1	\$19
Library Administration	207,601	0.894 %	\$102		\$102	\$5	\$107
Library Youth Services	130,100	0.560 %	\$64		\$64	\$3	\$67
Library Volunteer Services	110,896	0.478 %	\$55		\$55	\$3	\$58
Administration Central Park	521,084	2.244 %	\$257		\$257	\$13	\$270
Leis Cls	124,884	0.538 %	\$62		\$62	\$3	\$65
Comm Events	3,515	0.015 %	\$2		\$2		\$2
Aquatics	64,965	0.280 %	\$32		\$32	\$2	\$34
Rec Fac	663	0.003 %					
HCommunity Development Planning	596,442	2.569 %	\$294		\$294	\$15	\$309
Community Development Engineering	202,852	0.874 %	\$100		\$100	\$5	\$105
110 Gen Contingency	6,856	0.030 %	\$3		\$3		\$3
124 Police Grants	7,865	0.034 %	\$4		\$4		\$4
227 CDBG	88,883	0.383 %	\$44		\$44	\$2	\$46
308 Landscape Lighting	97,101	0.418 %	\$48		\$48	\$2	\$50
600 Water	2,070,610	8.918 %	\$1,021		\$1,021	\$51	\$1,072
601 Wastewater	2,540,544	10.942 %	\$1,253		\$1,253	\$62	\$1,315
602 Airport	190,211	0.819 %	\$94		\$94	\$5	\$99
Fleet Maintenance	296,672	1.278 %	\$146		\$146	\$7	\$153
Uptown Park	15,753	0.068 %	\$8		\$8		\$8
712 Successor Agency Obligation	68,059	0.293 %	\$36		\$36	\$6	\$42
<b>Total</b>	<b>23,218,451</b>	<b>100.000 %</b>	<b>\$11,454</b>		<b>\$11,454</b>	<b>\$510</b>	<b>\$11,964</b>

(A) Alloc basis:

Source:

Non Departmental  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Other Allocated Costs</u>	<u>Professional Services</u>
City Council	\$336	\$279	\$57
City Attorney	\$1,631	\$1,631	
City Manager Office	\$1,413	\$1,122	\$291
Human Resources	\$1,170	\$948	\$222
City Clerk	\$117	\$102	\$15
Information Technology	\$1,625	\$1,267	\$358
Accounting Finance	\$1,318	\$1,058	\$260
FS2 Sherwood	\$7	\$7	
Library CH	\$484	\$433	\$51
Public Safety Center	\$451	\$410	\$41
HCommunity Development Planning	\$1,748	\$1,439	\$309
Community Development Engineering	\$443	\$338	\$105
Tourism	\$487	\$436	\$51
Risk Management	\$2,573	\$2,573	
City Treasurer	\$85	\$72	\$13
Police Department Admin	\$2,622	\$2,175	\$447
Police Dept Patrol Opperations	\$9,885	\$7,724	\$2,161
Police Investigation Detective	\$1,241	\$955	\$286
Police Dept Comm Dispatch	\$251	\$204	\$47
Police Department Records	\$773	\$590	\$183
Police Department Comm DS	\$1,693	\$1,296	\$397
ESCD Enforcement	\$409	\$322	\$87
ESEmr Prep	\$2	\$2	
ESEmr Rsp	\$7,790	\$5,990	\$1,800
ES Administration	\$1,040	\$869	\$171
Public Works Engineering CIP	\$334	\$266	\$68
Community Events	\$213	\$171	\$42
Public Works	\$851	\$846	\$5
Fleet Maintenance	\$173	\$20	\$153
Landfill	\$621	\$621	
Cent Park	\$656	\$606	\$50
City Park	\$434	\$387	\$47
Pioneer Park	\$174	\$147	\$27
Sherw Park	\$311	\$266	\$45
Rbns Field	\$77	\$66	\$11
Neighborhood Parks	\$393	\$328	\$65
Barney Park	\$1,044	\$930	\$114
Uptown Park	\$51	\$43	\$8
Shrw Forest			
City Hall Annex	\$15	\$14	\$1
FS3 Airport	\$1	\$1	

Non Departmental  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Other Allocated Costs</u>	<u>Professional Services</u>
Cent Pool	\$45	\$40	\$5
Muni Pool	\$320	\$285	\$35
Senior Citizen Center	\$67	\$59	\$8
Veterans Center	\$40	\$36	\$4
Trans Ctr	\$81	\$74	\$7
Street Sweep	\$137	\$133	\$4
Street Trees	\$439	\$374	\$65
Pavement Maintenance	\$434	\$364	\$70
Drainage Maintenance	\$240	\$222	\$18
Signal Signs	\$576	\$554	\$22
Library LSC	\$48	\$39	\$9
Library Circ Reg	\$431	\$337	\$94
Library Adult Services	\$274	\$220	\$54
Library Ref Read	\$114	\$95	\$19
Library Administration	\$461	\$354	\$107
Library Youth Services	\$306	\$239	\$67
Library Volunteer Services	\$233	\$175	\$58
Adult Sports	\$2	\$2	
Youth Sports	\$2	\$2	
Administration Central Park	\$1,152	\$882	\$270
Leis Cls	\$503	\$438	\$65
Senior Citizen	\$65	\$65	
Comm Events	\$30	\$28	\$2
YRec Oak Pk	\$5	\$5	
Youth Comms			
Aquatics	\$143	\$109	\$34
Rec Fac	\$1	\$1	
Building Permits	\$1,869	\$1,541	\$328
CIP	\$231	\$231	
101 Capital Projects	\$373	\$373	
110 Gen Contingency	\$1,196	\$1,193	\$3
112 Cap Replace - IT Tech	\$758	\$758	
113 Electronic Archiving Fee	\$36	\$36	
114 Building Ed	\$9	\$9	
117 Citizen Option Public Grants	\$14	\$14	
120 Capital Improvement	\$30	\$30	
121 City Hall Development	\$175	\$175	
122 Building Permits	\$5	\$5	
124 Police Grants	\$17	\$13	\$4
125 Capital Replacement Vehicles	\$2,511	\$2,511	
126 Public Works Grant Var	\$6	\$6	



Non Departmental  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Other Allocated Costs</u>	<u>Professional Services</u>
207 TDA Article 8A	\$20	\$20	
212 Fire Prot Facility Development	\$3	\$3	
213 Strts-Traff Signal-Bridge	\$7,235	\$7,235	
224 Public Facilities Dev	\$3	\$3	
225 Union 46 Plan Dev	\$4,057	\$4,057	
227 CDBG	\$348	\$302	\$46
229 NACI Water Treatment	\$1	\$1	
230 Youth Scholarship	\$22	\$22	
231 City Hall - Gen Gov	\$3	\$3	
232 Chandler Ranch Specific	\$27	\$27	
235 Airport Road PSR	\$4	\$4	
236 Olsen Beechwood Specific	\$17	\$17	
308 Landscape Lighting	\$2,276	\$2,226	\$50
310 CFD Community Fac	\$6	\$6	
401 Senior Citizens Trust	\$27	\$27	
410 BID Fund	\$1,050	\$1,050	
505 Library City Hall Debt	\$485	\$485	
506 Gov Obligation Bonds	\$4,487	\$4,487	
600 Water	\$12,059	\$10,987	\$1,072
601 Wastewater	\$12,470	\$11,155	\$1,315
602 Airport	\$1,268	\$1,169	\$99
611 Landfill Closure	\$161	\$161	
612 Solid Waste			
711 Successor Agency Housing	\$31	\$31	
712 Successor Agency Obligation	\$1,444	\$1,402	\$42
Total	\$105,825	\$93,861	\$11,964

**SCHEDULE 10.01**

**FIRE STATION #2 SHERWOOD**

NATURE AND EXTENT OF SERVICE

This department is used to capture General Fund costs to maintain the facility including salaries, benefits, utilities and supplies.

Costs are allocated as follows:

- **Facility Charge** – These costs are associated with facility maintenance. Costs are allocated directly to Emergency Services.

Paso Robles  
FS2 Sherwood  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$5,006			\$5,006
Allocated additions:				
1001100 - City Council	\$15		\$15	
1001200 - City Attorney		\$2	\$2	
1001300 - City Manager Office	\$61	\$6	\$67	
1001340 - City Clerk	\$6		\$6	
1001401 - Accounting Finance	\$30		\$30	
1001560 - Non Departmental	\$7		\$7	
Total allocated additions:	<u>\$119</u>	<u>\$8</u>	<u>\$127</u>	<u>\$127</u>
Total to be allocated	<u>\$5,125</u>	<u>\$8</u>		<u>\$5,133</u>

FS2 Sherwood  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Facility Charge</u>
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	\$285		\$285
FRINGE BENEFITS	\$238		\$238
<b>Other Expense and Cost</b>			
OPERATING SVC/SUPPLIES	\$4,483		\$4,483
Departmental Expenditures	\$5,006		\$5,006
Additions: 1st			
Other	\$119	\$119	
Functional Cost	\$5,125	\$119	\$5,006
Reallocate Admin		(\$119)	\$119
Allocable Costs	\$5,125		\$5,125
<b>1st Allocation</b>	<b>\$5,125</b>		<b>\$5,125</b>
Additions: 2nd			
Other	\$8	\$8	
Functional Cost	\$8	\$8	
Reallocate Admin		(\$8)	\$8
Allocable Costs	\$8		\$8
<b>2nd Allocation</b>	<b>\$8</b>		<b>\$8</b>
<b>Total allocated</b>	<b>\$5,133</b>		<b>\$5,133</b>

FS2 Sherwood  
Detail allocation of  
Facility Charge

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
ES Administration	100	100.000 %	\$5,125		\$5,125	\$8	\$5,133
Total	100	100.000 %	\$5,125		\$5,125	\$8	\$5,133

(A) Alloc basis: Direct Allocation to Fund 212 Fire Protection Facility

Source:

IVA/Cap95  
06/15/16

Paso Robles

Detail page 109  
Schedule 10.005  
2015

FS2 Sherwood  
Departmental Cost  
Allocation Summary

ES Administration  
Total

Total  
\$5,133  
\$5,133

Facility Charge  
\$5,133  
\$5,133

**SCHEDULE 11.01**

**LIBRARY/CITY HALL**

NATURE AND EXTENT OF SERVICE

This department is used to capture General Fund costs to maintain the facility including salaries, benefits, utilities and supplies.

Costs are allocated as follows:

- **Facility Charge** – These costs are associated with facility maintenance. Costs are allocated based on the square footage occupied by department and fund.

Paso Robles  
Library CH  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$281,473			\$281,473
Allocated additions:				
1001100 - City Council	\$840	\$19	\$859	
1001200 - City Attorney	\$15	\$103	\$118	
1001300 - City Manager Office	\$3,424	\$361	\$3,785	
1001340 - City Clerk	\$311	\$3	\$314	
1001401 - Accounting Finance	\$1,896	\$7	\$1,903	
1001560 - Non Departmental	\$462	\$22	\$484	
Total allocated additions:	<u>\$6,948</u>	<u>\$515</u>	<u>\$7,463</u>	<u>\$7,463</u>
Total to be allocated	<u>\$288,421</u>	<u>\$515</u>		<u>\$288,936</u>



Library CH  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Facility Charge</u>
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	\$56,236		\$56,236
FRINGE BENEFITS	\$42,641		\$42,641
<b>Other Expense and Cost</b>			
OPERATING SVC/SUPPLIES	\$182,596		\$182,596
Departmental Expenditures	\$281,473		\$281,473
Additions: 1st			
Other	\$6,948	\$6,948	
Functional Cost	\$288,421	\$6,948	\$281,473
Reallocate Admin		(\$6,948)	\$6,948
Allocable Costs	\$288,421		\$288,421
<b>1st Allocation</b>	<b>\$288,421</b>		<b>\$288,421</b>
Additions: 2nd			
Other	\$515	\$515	
Functional Cost	\$515	\$515	
Reallocate Admin		(\$515)	\$515
Allocable Costs	\$515		\$515
<b>2nd Allocation</b>	<b>\$515</b>		<b>\$515</b>
<b>Total allocated</b>	<b>\$288,936</b>		<b>\$288,936</b>

Library CH  
Detail allocation of  
Facility Charge

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Library Administration	18,678	65.130 %	\$187,849		\$187,849	\$335	\$188,184
Public Works Engineering CIP	500	1.743 %	\$5,029		\$5,029	\$9	\$5,038
HCommunity Development Planning	800	2.790 %	\$8,046		\$8,046	\$14	\$8,060
600 Water	374	1.304 %	\$3,761		\$3,761	\$7	\$3,768
601 Wastewater	286	0.997 %	\$2,876		\$2,876	\$5	\$2,881
All Other	8,040	28.036 %	\$80,860		\$80,860	\$145	\$81,005
Total	<u>28,678</u>	<u>100.000 %</u>	<u>\$288,421</u>		<u>\$288,421</u>	<u>\$515</u>	<u>\$288,936</u>

(A) Alloc basis: Square Footage by Occupied by Department and Fund

Source:

Paso Robles  
Library CH  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Facility Charge</u>
HCommunity Development Planning	\$8,060	\$8,060
Public Works Engineering CIP	\$5,038	\$5,038
Library Administration	\$188,184	\$188,184
600 Water	\$3,768	\$3,768
601 Wastewater	\$2,881	\$2,881
All Other	\$81,005	\$81,005
Total	\$288,936	\$288,936

**SCHEDULE 12.01**

**PUBLIC SAFETY CENTER**

NATURE AND EXTENT OF SERVICE

This department is used to capture General Fund costs to maintain the facility including salaries, benefits, utilities and supplies.

Costs are allocated as follows:

- **Facility Charge** – These costs are associated with facility maintenance. Costs are allocated based on the square footage occupied by department.

Public Safety Center  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$266,481			\$266,481
Allocated additions:				
1001100 - City Council	\$795	\$18	\$813	
1001200 - City Attorney	\$14	\$98	\$112	
1001300 - City Manager Office	\$3,242	\$342	\$3,584	
1001340 - City Clerk	\$294	\$3	\$297	
1001401 - Accounting Finance	\$1,756	\$7	\$1,763	
1001560 - Non Departmental	\$430	\$21	\$451	
Total allocated additions:	<u>\$6,531</u>	<u>\$489</u>	<u>\$7,020</u>	<u>\$7,020</u>
Total to be allocated	<u>\$273,012</u>	<u>\$489</u>		<u>\$273,501</u>

Public Safety Center  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Facility Charge</u>
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	\$44,221		\$44,221
FRINGE BENEFITS	\$34,631		\$34,631
<b>Other Expense and Cost</b>			
OPERATING SVC/SUPPLIES	\$187,629		\$187,629
Departmental Expenditures	\$266,481		\$266,481
Additions: 1st			
Other	\$6,531	\$6,531	
Functional Cost	\$273,012	\$6,531	\$266,481
Reallocate Admin		(\$6,531)	\$6,531
Allocable Costs	\$273,012		\$273,012
<b>1st Allocation</b>	<b>\$273,012</b>		<b>\$273,012</b>
Additions: 2nd			
Other	\$489	\$489	
Functional Cost	\$489	\$489	
Reallocate Admin		(\$489)	\$489
Allocable Costs	\$489		\$489
<b>2nd Allocation</b>	<b>\$489</b>		<b>\$489</b>
<b>Total allocated</b>	<b>\$273,501</b>		<b>\$273,501</b>

Public Safety Center  
Detail allocation of  
Facility Charge

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
ES Administration	19,477	51.655 %	\$141,024		\$141,024	\$253	\$141,277
Police Department Admin	18,229	48.345 %	\$131,988		\$131,988	\$236	\$132,224
Total	<u>37,706</u>	<u>100.000 %</u>	<u>\$273,012</u>		<u>\$273,012</u>	<u>\$489</u>	<u>\$273,501</u>

(A) Alloc basis: Square Footage by Occupied by Department and Fund

Source:

Public Safety Center  
Departmental Cost  
Allocation Summary

Police Department Admin  
ES Administration  
Total

Total  
\$132,224  
\$141,277  
\$273,501

Facility Charge  
\$132,224  
\$141,277  
\$273,501



**SCHEDULE 13.01**

**COMMUNITY DEVELOPMENT - PLANNING**

NATURE AND EXTENT OF SERVICE

The Community Development Planning division is responsible for assisting the City Council, Planning Commission and the Development Review Committee in establishing land use policies and plans and subsequently implementing them. The City's land use policies and plans are intended to help insure orderly growth and development, including but not limited to adequate infrastructure to serve the community now and into the foreseeable future.

A Salary and Wage analysis was used to define the activity cost pools.

Costs are allocated as follows:

- **Community Development Engineering** - These costs are associated with time spent on Community Development Engineering. Costs are allocated directly to Department 100-7102 Community Development Engineering.
- **Private Development Applications** – These costs are associated with time spent on (1)the processing, reviewing and commenting on private applications for development including smaller scale residential, commercial and industrial properties for approval by the City Council, Planning Commission, Development Review Committee and staff; (2) reviewing and processing smaller application for business licenses, alcohol permits, sign permits; and (3) answering inquiries from the public and assisting the enforcement of the City's Zoning, Animal, and Vegetation Codes. Costs are identified but not allocated.
- **Citywide Development.** These costs are associated with time spent on the City's advance planning including review, comment and implementation of plans and proposed and enacted legislation and regulations prepared for consideration and adoption by outside agencies of regional, state, and federal government. Costs are identified but not allocated.
- **Community Development Block Grant (CDBG)** – These costs are associated with time spent preparing annual applications and grant packages for the City's CDBG program for approval by City Council, administering approval grants and CDBG funded projects, preparing required periodic performance reports and maintaining required files. Costs are allocated directly to Fund 227, Community Development Block Grant.
- **Building Department** – These costs are associated with time spent on the building permits. Costs are allocated directly to Building Permits, department 1751.
- **Housing** – These costs are associated with time spent on housing. Costs are allocated directly to fund 711, Successor Agency Housing.

HCommunity Development Planning  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$937,019			\$937,019
Allocated additions:				
1000000 - Building Use Charge	\$15,965		\$15,965	
1001100 - City Council	\$2,796	\$63	\$2,859	
1001200 - City Attorney	\$50	\$343	\$393	
1001300 - City Manager Office	\$11,400	\$1,203	\$12,603	
1001340 - City Clerk	\$1,034	\$11	\$1,045	
1001350 - Information Technology	\$15,405	\$217	\$15,622	
1001401 - Accounting Finance	\$7,019	\$24	\$7,043	
1001560 - Non Departmental	\$1,667	\$81	\$1,748	
1003257 - Library CH	\$8,046	\$14	\$8,060	
Total allocated additions:	<u>\$63,382</u>	<u>\$1,956</u>	<u>\$65,338</u>	<u>\$65,338</u>
Total to be allocated	<u><u>\$1,000,401</u></u>	<u><u>\$1,956</u></u>		<u><u>\$1,002,357</u></u>

HCommunity Development Planning  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Community Development Engineering</u>	<u>Private Development Application</u>	<u>Citywide Development</u>	<u>CDBG</u>	<u>Building Dept</u>	<u>Housing</u>
<b><u>Wages &amp; Benefits</u></b>								
SALARIES & WAGES	\$393,577	\$55,028	\$20,862	\$164,532	\$60,499	\$18,224	\$41,723	\$32,709
FRINGE BENEFITS	\$202,866	\$28,364	\$10,753	\$84,806	\$31,184	\$9,394	\$21,506	\$16,859
<b><u>Other Expense and Cost</u></b>								
OPERATING SVC/SUPPLIES	\$325,256	\$45,475	\$17,240	\$135,971	\$49,997	\$15,061	\$34,481	\$27,031
PROFESSIONAL SVC	\$1,868				\$1,868			
LEGAL SERVICES	\$500			\$300	\$200			
TRAVEL/TRAINING	\$12,952				\$12,952			
Departmental Expenditures	\$937,019	\$128,867	\$48,855	\$385,609	\$156,700	\$42,679	\$97,710	\$76,599
Additions: 1st								
Other	\$63,382	\$63,382						
Functional Cost	\$1,000,401	\$192,249	\$48,855	\$385,609	\$156,700	\$42,679	\$97,710	\$76,599
Reallocate Admin		(\$192,249)	\$11,622	\$91,731	\$37,277	\$10,153	\$23,244	\$18,222
Allocable Costs	\$1,000,401		\$60,477	\$477,340	\$193,977	\$52,832	\$120,954	\$94,821
Unallocated	(\$671,317)			(\$477,340)	(\$193,977)			
<b>1st Allocation</b>	<b>\$329,084</b>		<b>\$60,477</b>			<b>\$52,832</b>	<b>\$120,954</b>	<b>\$94,821</b>
Additions: 2nd								
Other	\$1,956	\$1,956						
Functional Cost	\$1,956	\$1,956						
Reallocate Admin		(\$1,956)	\$118	\$933	\$379	\$103	\$236	\$187
Allocable Costs	\$1,956		\$118	\$933	\$379	\$103	\$236	\$187
Unallocated	(\$1,312)			(\$933)	(\$379)			
<b>2nd Allocation</b>	<b>\$644</b>		<b>\$118</b>			<b>\$103</b>	<b>\$236</b>	<b>\$187</b>
<b>Total allocated</b>	<b>\$329,728</b>		<b>\$60,595</b>			<b>\$52,935</b>	<b>\$121,190</b>	<b>\$95,008</b>

HCommunity Development Planning  
Detail allocation of  
Community Development Engineering

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Community Development Engineering	100	100.000 %	\$60,477		\$60,477	\$118	\$60,595
Total	100	100.000 %	\$60,477		\$60,477	\$118	\$60,595

(A) Alloc basis:

Source:

HCommunity Development Planning  
Detail allocation of  
CDBG

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
227 CDBG	100	100.000 %	\$52,832		\$52,832	\$103	\$52,935
Total	100	100.000 %	\$52,832		\$52,832	\$103	\$52,935

(A) Alloc basis:

Source:

HCommunity Development Planning  
Detail allocation of  
Building Dept

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Building Permits	100	100.000 %	\$120,954		\$120,954	\$236	\$121,190
Total	100	100.000 %	\$120,954		\$120,954	\$236	\$121,190

(A) Alloc basis: Direct Allocation

Source:

HCommunity Development Planning  
Detail allocation of  
Housing

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
711 Successor Agency Housing	100	100.000 %	\$94,821		\$94,821	\$187	\$95,008
Total	100	100.000 %	\$94,821		\$94,821	\$187	\$95,008

(A) Alloc basis: Direct Allocation

Source:

HCommunity Development Planning  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Community Development Engineering</u>	<u>CDBG</u>	<u>Building Dept</u>	<u>Housing</u>
Community Development Engineering	\$60,595	\$60,595			
Building Permits	\$121,190			\$121,190	
227 CDBG	\$52,935		\$52,935		
711 Successor Agency Housing	\$95,008				\$95,008
Total	<u>\$329,728</u>	<u>\$60,595</u>	<u>\$52,935</u>	<u>\$121,190</u>	<u>\$95,008</u>



**SCHEDULE 15.01**

**COMMUNITY DEVELOPMENT - ENGINEERING**

NATURE AND EXTENT OF SERVICE

The Community Development Engineering Division is responsible for insuring that private developments are designed in a manner consistent with City and other applicable codes and standards. The Engineering Division deals with development on private property and connections to City infrastructure (water and wastewater).

A Salary and Wage analysis was used to define the activity cost pools.

Costs are allocated as follows:

- **City Development** - These costs are associated with time spent preparing and/or participates in the preparation of plans for municipal services for circulation system (primarily streets, bike paths, and pedestrian paths), stormwater management, sewer collection system, water distribution system as will be applied to future development. Costs are allocated to Community Development – Planning activity Citywide Development which are identified but not allocated.
- **Private Development** – These costs are associated with time spent 1) reviewing and commenting on private applications for development on a full range of scales from Specific Plans for areas encompassing hundreds of acres to subdivisions and development plans for areas generally covering 1 to 100 acres, to development of smaller scale residential, commercial, and industrial properties – focusing on grading and stormwater management and extension of City infrastructure (streets, bicycle and pedestrian paths, water and sewer mains and related improvements); 2) reviewing and processing smaller applications for encroachment permits (for work in the public right-of-way) and coordination with non-City utilities (e.g. electrical power, natural gas, telephone, and cable TV). . Costs are allocated to Community Development – Planning activity Private Development Applications which are identified but not allocated.

Community Development Engineering  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$220,387			\$220,387
Allocated additions:				
1001100 - City Council	\$658	\$15	\$673	
1001200 - City Attorney	\$12	\$81	\$93	
1001300 - City Manager Office	\$2,681	\$283	\$2,964	
1001320 - Human Resources	\$20,947	\$259	\$21,206	
1001340 - City Clerk	\$243	\$3	\$246	
1001401 - Accounting Finance	\$1,818	\$6	\$1,824	
1001560 - Non Departmental	\$423	\$20	\$443	
1007101 - HCommunity Development Planning	\$60,477	\$118	\$60,595	
Total allocated additions:	<u>\$87,259</u>	<u>\$785</u>	<u>\$88,044</u>	<u>\$88,044</u>
Total to be allocated	<u><b>\$307,646</b></u>	<u><b>\$785</b></u>		<u><b>\$308,431</b></u>

Community Development Engineering  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Development</u>	<u>Private Development</u>
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	\$130,965		\$32,741	\$98,224
FRINGE BENEFITS	\$71,888		\$17,972	\$53,916
<b>Other Expense and Cost</b>				
OPERATING SVC/SUPPLIES	\$9,215		\$2,304	\$6,911
PROFESSIONAL SERVICES	\$8,319		\$8,319	
Departmental Expenditures	\$220,387		\$61,336	\$159,051
Additions: 1st				
Other	\$87,259	\$87,259		
Functional Cost	\$307,646	\$87,259	\$61,336	\$159,051
Reallocate Admin		(\$87,259)	\$24,285	\$62,974
Allocable Costs	\$307,646		\$85,621	\$222,025
<b>1st Allocation</b>	<b>\$307,646</b>		<b>\$85,621</b>	<b>\$222,025</b>
Additions: 2nd				
Other	\$785	\$785		
Functional Cost	\$785	\$785		
Reallocate Admin		(\$785)	\$218	\$567
Allocable Costs	\$785		\$218	\$567
<b>2nd Allocation</b>	<b>\$785</b>		<b>\$218</b>	<b>\$567</b>
<b>Total allocated</b>	<b>\$308,431</b>		<b>\$85,839</b>	<b>\$222,592</b>

Community Development Engineering  
Detail allocation of  
City Development

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
All Other	100	100.000 %	\$85,621		\$85,621	\$218	\$85,839
Total	100	100.000 %	\$85,621		\$85,621	\$218	\$85,839

(A) Alloc basis:

Source:

Community Development Engineering  
Detail allocation of  
Private Development

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
All Other	100	100.000 %	\$222,025		\$222,025	\$567	\$222,592
Total	100	100.000 %	\$222,025		\$222,025	\$567	\$222,592

(A) Alloc basis:

Source:

Community Development Engineering  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Development</u>	<u>Private Development</u>
All Other	\$308,431	\$85,839	\$222,592
Total	\$308,431	\$85,839	\$222,592