

FULL COST ALLOCATION PLAN

FY 22-23 Budget Expenditures

CITY OF REDLANDS, CA

November 2022



1650 S. Amphlett Blvd, Suite 213
San Mateo, CA 94402
650.858.0507

TABLE OF CONTENTS

	Page Number
1. EXECUTIVE SUMMARY	1
2. READING THE PLAN	4
3. ORGANIZATIONAL CHART	7
4. SUMMARY OF RESULTING OVERHEAD ALLOCATIONS	9
5. SUMMARY OF FUNCTIONS AND ALLOCATION BASES	26
6. CENTRAL SERVICES DEPARTMENTS (PROVIDERS)	28
7. GRANTEE DEPARTMENTS (RECEIVERS)	30
8 COST ALLOCATION PLAN	33
8.1 -- Building and Equipment Use	34
COSTS TO BE ALLOCATED	36
DEPARTMENTAL EXPENSE DETAIL	37
ALLOCATION DETAIL	38
Building Use	38
Equipment Use	40
ALLOCATION SUMMARY	41
8.2 101-11- 110 - City Clerk	43
COSTS TO BE ALLOCATED	45
DEPARTMENTAL EXPENSE DETAIL	46
ALLOCATION DETAIL	47
Council & Records Support	47
ALLOCATION SUMMARY	49

	Page Number
8.3 101-12- 120 - City Manager	51
COSTS TO BE ALLOCATED	53
DEPARTMENTAL EXPENSE DETAIL	54
ALLOCATION DETAIL	55
Internal City Support	55
Agenda Support	57
ALLOCATION SUMMARY	59
8.4 101-12- 121 - Communications & Comm. Relations	62
COSTS TO BE ALLOCATED	64
DEPARTMENTAL EXPENSE DETAIL	65
ALLOCATION DETAIL	66
Departmental Support	66
Redlands TV (RTV)	68
ALLOCATION SUMMARY	69
8.5 101-12- 123 - Purchasing	71
COSTS TO BE ALLOCATED	73
DEPARTMENTAL EXPENSE DETAIL	74
ALLOCATION DETAIL	75
Purchasing Training	75
Purchasing Support	77
Warehouse	79
Surplus	80
ALLOCATION SUMMARY	81
8.6 101-12- 125 - Human Resources	84
COSTS TO BE ALLOCATED	86
DEPARTMENTAL EXPENSE DETAIL	87
ALLOCATION DETAIL	88
Employee Relations	88
ALLOCATION SUMMARY	90

	Page Number
8.7 101-15- 150 - City Attorney	92
COSTS TO BE ALLOCATED	94
DEPARTMENTAL EXPENSE DETAIL	95
ALLOCATION DETAIL	96
Legal Counsel	96
Agenda Support	98
ALLOCATION SUMMARY	100
8.8 101-30- 301 - Building Maintenance Division	102
COSTS TO BE ALLOCATED	104
DEPARTMENTAL EXPENSE DETAIL	105
ALLOCATION DETAIL	106
Building Maintenance	106
ALLOCATION SUMMARY	108
8.9 101-50- 501 - Finance	110
COSTS TO BE ALLOCATED	112
DEPARTMENTAL EXPENSE DETAIL	113
ALLOCATION DETAIL	114
General Accounting	114
Payroll	117
Budget	119
Accounts Payable	121
Grants Accounting	123
ALLOCATION SUMMARY	124
8.10 101-50- 502 - Revenue	128
COSTS TO BE ALLOCATED	130
DEPARTMENTAL EXPENSE DETAIL	131
ALLOCATION DETAIL	132
Revenue Support	132
Investments	135
ALLOCATION SUMMARY	138

1. Executive Summary

The Matrix Consulting Group has prepared this Full Cost Allocation Plan (CAP) for the City of Redlands, CA. The following report presents a summary of the comprehensive analysis undertaken to identify the appropriate distribution of Citywide administrative and support costs to all City operating Departments and programs.

1 Methodology

The primary objective of a Full Cost Allocation Plan is to spread costs from central support Departments, generally called “Central Service Departments” to those Departments, Departments, cost centers, and/or funds that receive services in support of conducting their operations. In doing so, an organization can both better understand its full cost of providing specific services to the community, and also generate organizational awareness regarding indirect (overhead) costs associated with operations. This plan was compiled in accordance with Generally Accepted Accounting Principles, and is also based on many of the methods of indirect cost allocation defined by the federal Department of Management and Budget’s (OMB) Title 2 CFR 200. These principles can be summarized in the following points:

- **Necessary and reasonable:** costs included for allocation should be necessary to the purpose of a Department and the services it provides. Expenditures should be in alignment with reasonable costs associated with services, not arbitrarily or intentionally inflated.
- **Determined by allocation “bases” that relate to benefit received:** allocation metrics used to allocate costs should have a nexus to the service being provided, and generally reflect associated service levels.

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

- **First Step:** Central Service Department expenditures are allocated to other Central Service Departments such as Human Resources, Information Technology, etc., as well as to Receiving Departments.

- **Second Step:** Distributes Central Service Department expenses and first step allocations to Receiving Departments only.

It should be noted that there are two types of cost allocation plans: Full Cost and OMB Compliant. A Full Cost Allocation Plan is generally concerned with determining indirect costs associated with non-general fund sources, as well as funds and Departments that charge fees for service. For example, a Full Cost Allocation Plan could be used to justify transfers from non-general fund sources, or included in a cost of service study to account for indirect overhead. The second form of Cost Allocation Plan is known as an OMB Compliant Plan. An OMB Compliant Plan is generally concerned with the use of the resulting cost allocations to develop, submit, and secure approval for claims. For example, OMB Compliant allocations could be used to reimburse indirect costs associated with the administration of State and/or Federal grants. An OMB Compliant Plan is far more sensitive in terms of recovering administrative costs within the framework of the specific federal requirements outlined by OMB. This plan is a **Full Cost Allocation Plan**.

2 Project Steps

The project team, along with City staff, went through the following steps in order to develop this CAP:

- Meet with the City of Redlands' administrative staff to customize the structure of the plan
- Identify / classify Central Service support Departments
- Determine the major services or "functions" provided by each Central Service support Department
- Establish the optimal allocation basis for each function
- Identify the source, and collect allocation basis data and statistics
- Populate the analytical model, and calculate results
- Employ quality control processes for accurate results
- Review results with the City

- Revise and finalize
- Discuss implementation strategies
- Document and communicate results

The results of this effort are detailed in the following report.

3 Summary

In summary, key project details for the cost plan are as follows:

- Cost figures are based on fiscal year 2022 / 2023 budgeted expenditures
- The allocation methodology is **Full Cost**, not OMB Title 2 CFR 200 Compliant
- The results presented in this plan were derived using a double “step-down” allocation process

The following report provides a well-documented and defensible basis for the City’s indirect overhead costs, including the full detail regarding how cost centers were derived, the allocation bases used to allocate associated costs, and a summary schedule that illustrates the total indirect costs associated with Receiving Departments and funds.

2. Reading the Plan

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

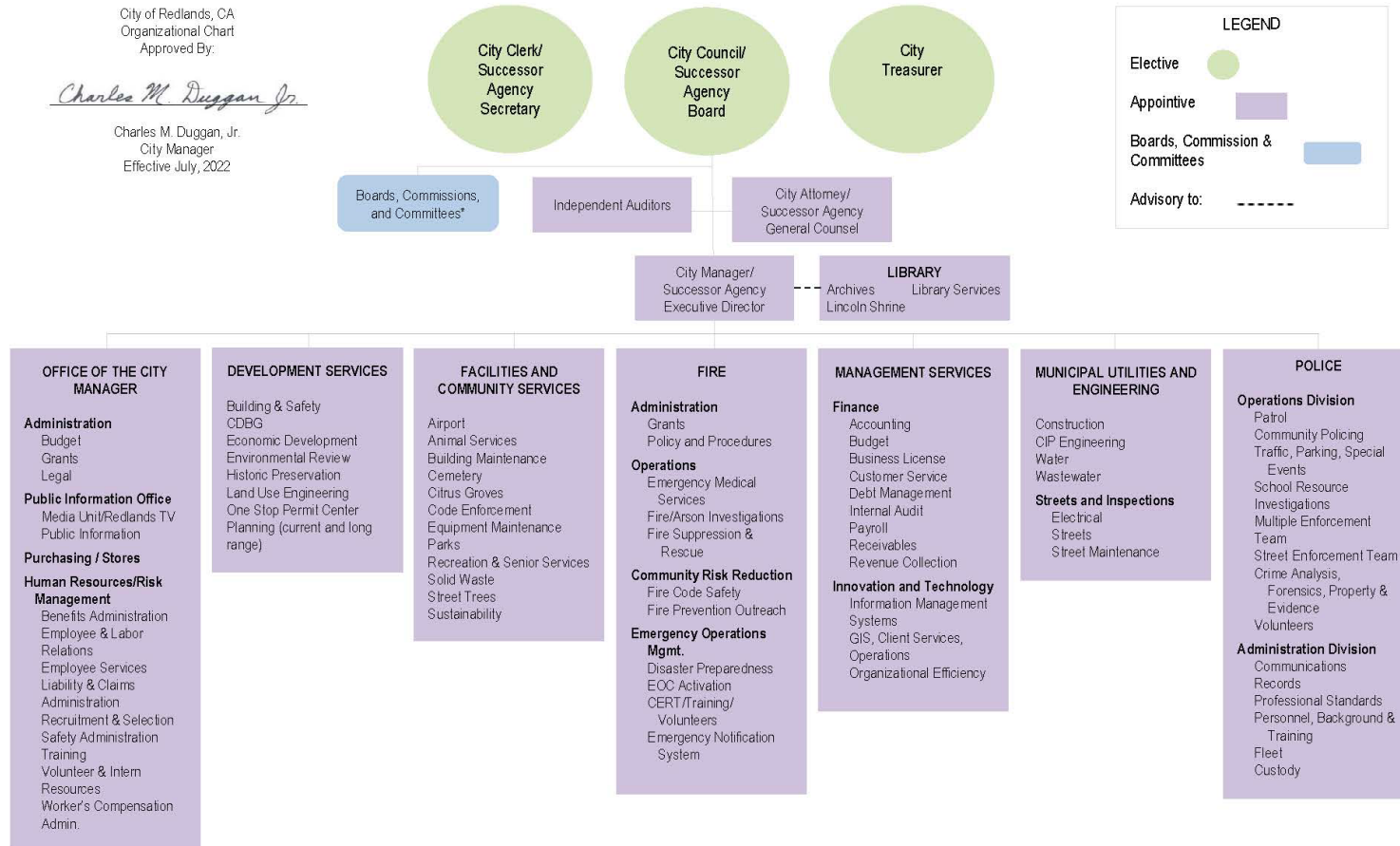
- **Table of Contents:** All summary and detail allocation schedules can be referenced here, and appear in the same order as shown.
- **Summary of Overhead Allocations:** Lists Central Service Departments on one axis, and Receiving Departments on the other. Shows how much was allocated from each Central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

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

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

3. Organizational Chart

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



❖ There are fourteen advisory Boards/Commissions/Committees as follows: Airport Advisory Board, Citrus Preservation Commission, Cultural Arts Commission, Disaster Council, Historic & Scenic Preservation Commission, Human Relations Commission, Measure T Oversight Committee, Municipal Utilities & Public Works Commission, Parks & Recreation Advisory Board, Planning Commission, Library Board, Street Tree Committee, Traffic & Parking Commission, and the Utilities Advisory Committee.

4. Summary of Overhead Allocations

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

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	101-10-100 - City Council	101-12-124 - Print Shop	101-16-161 - Economic Development	101-16-162 - Building & Safety	101-16-163 - Land Use Engineering	101-16-164 - Planning
		Building and Equipment Use	\$ 22,436	\$ -	\$ 695	\$ 3,254	\$ 1,078	\$ 9,933
101	11	110 - City Clerk	\$ 15,066	\$ -	\$ -	\$ -	\$ 6,138	\$ 21,762
101	12	120 - City Manager	\$ 8,629	\$ 22	\$ 2,777	\$ 7,605	\$ 5,051	\$ 17,647
101	12	121 - Communications & Comm. Relations	\$ 651	\$ -	\$ 1,153	\$ 4,612	\$ 1,528	\$ 59,708
101	12	123 - Purchasing	\$ 231	\$ 97	\$ 1,363	\$ 1,324	\$ 762	\$ 6,660
101	12	125 - Human Resources	\$ 62,160	\$ -	\$ 20,720	\$ 82,880	\$ 31,080	\$ 113,960
101	15	150 - City Attorney	\$ 29,765	\$ -	\$ 820	\$ 3,282	\$ 13,025	\$ 46,427
101	30	301 - Building Maintenance Division	\$ 107,221	\$ -	\$ 7,015	\$ 33,609	\$ 11,133	\$ 42,011
101	50	501 - Finance	\$ 5,461	\$ 2,821	\$ 37,441	\$ 55,033	\$ 4,087	\$ 27,355
101	50	502 - Revenue	\$ 286	\$ 2	\$ 312	\$ 863	\$ 12,202	\$ 7,594
Total Allocated			\$ 251,907	\$ 2,943	\$ 72,297	\$ 192,462	\$ 86,083	\$ 353,058
Direct Bill Adjustments								
Proposed Costs			\$ 251,907	\$ 2,943	\$ 72,297	\$ 192,462	\$ 86,083	\$ 353,058

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	101-19-190 - Library Administration	101-19-191 - Lincoln Shrine	101-20-200 - Patrol Services	101-20-201 - Communications Unit	101-20-202 - Support Services Bureau
		Building and Equipment Use	\$ 33,320	\$ 2,013	\$ 5,494	\$ 888	\$ 68,063
101	11	110 - City Clerk	\$ 2,232	\$ -	\$ -	\$ -	\$ 12,834
101	12	120 - City Manager	\$ 13,424	\$ 5	\$ 109,228	\$ 12,171	\$ 28,617
101	12	121 - Communications & Comm. Relations	\$ 11,529	\$ -	\$ 87,277	\$ 9,223	\$ 7,494
101	12	123 - Purchasing	\$ 1,071	\$ 3	\$ 1,839	\$ 1,613	\$ 6,317
101	12	125 - Human Resources	\$ 362,601	\$ -	\$1,025,644	\$ 165,761	\$ 196,841
101	15	150 - City Attorney	\$ 12,545	\$ -	\$ 40,609	\$ 6,563	\$ 30,293
101	30	301 - Building Maintenance Division	\$ 186,758	\$ -	\$ 137,971	\$ 22,298	\$ 18,117
101	50	501 - Finance	\$ 34,186	\$ 277	\$ 166,309	\$ 25,203	\$ 44,887
101	50	502 - Revenue	\$ 1,521	\$ 1	\$ 12,186	\$ 5,475	\$ 3,061
Total Allocated			\$ 659,187	\$ 2,298	\$1,586,556	\$ 249,195	\$ 416,525
Direct Bill Adjustments							
Proposed Costs			\$ 659,187	\$ 2,298	\$1,586,556	\$ 249,195	\$ 416,525

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	101-20-204 - Community Services Bureau	101-20-205 - Special Services Bureau	101-25-250 - Fire Suppression	101-25-251 - Community Risk Reduction	101-25-252 - Training Program
		Building and Equipment Use	\$ -	\$ 57,932	\$ 242,866	\$ 384	\$ -
101	11	110 - City Clerk	\$ 5,022	\$ -	\$ 12,276	\$ -	\$ -
101	12	120 - City Manager	\$ 2,938	\$ 1,955	\$ 75,802	\$ 4,303	\$ 479
101	12	121 - Communications & Comm. Relations	\$ -	\$ -	\$ 21,069	\$ 2,882	\$ -
101	12	123 - Purchasing	\$ 146	\$ 3	\$ 9,874	\$ 522	\$ 25
101	12	125 - Human Resources	\$ -	\$ -	\$ 777,003	\$ 103,600	\$ -
101	15	150 - City Attorney	\$ 9,767	\$ -	\$ 38,868	\$ 2,051	\$ -
101	30	301 - Building Maintenance Division	\$ -	\$ -	\$ 94,389	\$ 12,912	\$ -
101	50	501 - Finance	\$ 2,815	\$ 4,105	\$ 89,449	\$ 29,134	\$ 616
101	50	502 - Revenue	\$ 96	\$ 1,909	\$ 21,259	\$ 480	\$ 53
Total Allocated			\$ 20,784	\$ 65,905	\$ 1,382,854	\$ 156,269	\$ 1,173
Direct Bill Adjustments							
Proposed Costs			\$ 20,784	\$ 65,905	\$ 1,382,854	\$ 156,269	\$ 1,173

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	101-25-254 - Emergency Preparedness	101-30-300 - FCS - Administration	101-30-302 - Electrical	101-30-303 - Parks	101-30-304 - Streets	101-30-305 - Trees
		Building and Equipment Use	\$ 792	\$ 359	\$ 19,062	\$ 937,271	\$ 13,855	\$ 457
101	11	110 - City Clerk	\$ -	\$ 6,696	\$ -	\$ 7,812	\$ 8,370	\$ 558
101	12	120 - City Manager	\$ 682	\$ 8,370	\$ -	\$ 17,491	\$ 3,468	\$ 7,677
101	12	121 - Communications & Comm. Relations	\$ 202	\$ 1,908	\$ 6	\$ 7,425	\$ 6	\$ 2,433
101	12	123 - Purchasing	\$ 397	\$ 3,053	\$ 8,956	\$ 9,038	\$ 4,711	\$ 6,443
101	12	125 - Human Resources	\$ -	\$ 31,080	\$ -	\$ 134,681	\$ -	\$ 41,440
101	15	150 - City Attorney	\$ 144	\$ 14,381	\$ 4	\$ 20,477	\$ 16,283	\$ 2,816
101	30	301 - Building Maintenance Division	\$ 15,735	\$ 6,708	\$ 20	\$ 24,461	\$ 20	\$ 8,552
101	50	501 - Finance	\$ 4,918	\$ 18,515	\$ 15,868	\$ 46,418	\$ 15,068	\$ 11,301
101	50	502 - Revenue	\$ 1,657	\$ 651	\$ 20	\$ 4,397	\$ 2,859	\$ 900
Total Allocated			\$ 24,526	\$ 91,721	\$ 43,936	\$1,209,470	\$ 64,639	\$ 82,578
Direct Bill Adjustments								
Proposed Costs			\$ 24,526	\$ 91,721	\$ 43,936	\$1,209,470	\$ 64,639	\$ 82,578

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	101-30-306 - Code Enforcement	101-30-309 - Recreation and Senior Services	101-30-310 - City Hall - State Street	101-30-311 - Animal Services	101-40-400 - Engineering
		Building and Equipment Use	\$ 2,151	\$ 23,356	\$ 87	\$ 8,272	\$ 4,206
101	11	110 - City Clerk	\$ 558	\$ 25,110	\$ 1,116	\$ -	\$ 32,921
101	12	120 - City Manager	\$ 2,956	\$ 18,886	\$ 4,625	\$ 3,423	\$ 17,807
101	12	121 - Communications & Comm. Relations	\$ 2,640	\$ 9,527	\$ 461	\$ 84,300	\$ 1,182
101	12	123 - Purchasing	\$ 662	\$ 25,303	\$ 2,774	\$ 1,344	\$ 13,472
101	12	125 - Human Resources	\$ 51,800	\$ 145,041	\$ 20,720	\$ 51,800	\$ 31,080
101	15	150 - City Attorney	\$ 2,964	\$ 52,545	\$ 2,499	\$ 1,641	\$ 64,871
101	30	301 - Building Maintenance Division	\$ 9,281	\$ 595,852	\$ 1,621	\$ 14,949	\$ 47,545
101	50	501 - Finance	\$ 16,468	\$ 36,173	\$ 13,551	\$ 12,379	\$ 60,805
101	50	502 - Revenue	\$ 31,719	\$ 17,752	\$ 1,381	\$ 5,006	\$ 24,774
Total Allocated			\$ 121,201	\$ 949,543	\$ 48,834	\$ 183,113	\$ 298,664
Direct Bill Adjustments							
Proposed Costs			\$ 121,201	\$ 949,543	\$ 48,834	\$ 183,113	\$ 298,664

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	101-40-401 - Streets & Inspections	101-40-402 - Electrical	200 - Grants	205-25 - Emergency Medical Services Fund	206 - Household Hazardous Waste Fund
		Building and Equipment Use	\$ 1,435	\$ 1,993	\$ -	\$ 1,690	\$ -
101	11	110 - City Clerk	\$ 11,160	\$ -	\$ 4,464	\$ -	\$ -
101	12	120 - City Manager	\$ 16,959	\$ 6,273	\$ 1,849	\$ 24,273	\$ 583
101	12	121 - Communications & Comm. Relations	\$ 9,108	\$ 576	\$ -	\$ 12,682	\$ -
101	12	123 - Purchasing	\$ 9,803	\$ 518	\$ 15,935	\$ 2,312	\$ 602
101	12	125 - Human Resources	\$ 165,761	\$ 10,360	\$ -	\$ 455,842	\$ -
101	15	150 - City Attorney	\$ 28,186	\$ 410	\$ 8,682	\$ 9,024	\$ -
101	30	301 - Building Maintenance Division	\$ 28,411	\$ 12,524	\$ -	\$ 56,814	\$ -
101	50	501 - Finance	\$ 23,079	\$ 4,226	\$ 69,659	\$ 56,242	\$ 3,283
101	50	502 - Revenue	\$ 1,894	\$ 747	\$ 3,120	\$ 755	\$ 4,548
Total Allocated			\$ 295,795	\$ 37,627	\$ 103,710	\$ 619,635	\$ 9,016
Direct Bill Adjustments							
Proposed Costs			\$ 295,795	\$ 37,627	\$ 103,710	\$ 619,635	\$ 9,016

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	207 - Gas Tax	209 - Transportation	210 - Measure I Fund (2010)	211-40 - PARIS	221 - Air Quality Improvement Fund	223 - Traffic Safety
		Building and Equipment Use	\$ -	\$ -	\$ -	\$ 5,380	\$ -	\$ -
101	11	110 - City Clerk	\$ -	\$ -	\$ 1,674	\$ -	\$ -	\$ -
101	12	120 - City Manager	\$ -	\$ -	\$ 694	\$ 2,187	\$ 2	\$ -
101	12	121 - Communications & Comm. Relations	\$ -	\$ -	\$ -	\$ 1,556	\$ -	\$ -
101	12	123 - Purchasing	\$ -	\$ -	\$ -	\$ 46,262	\$ -	\$ -
101	12	125 - Human Resources	\$ -	\$ -	\$ -	\$ 31,080	\$ -	\$ -
101	15	150 - City Attorney	\$ -	\$ -	\$ 3,256	\$ 1,108	\$ -	\$ -
101	30	301 - Building Maintenance Division	\$ -	\$ -	\$ -	\$ 33,816	\$ -	\$ -
101	50	501 - Finance	\$ 1,033.38	\$ 389	\$ 599	\$ 9,260	\$ 349	\$ 3,571
101	50	502 - Revenue	\$ 1,893	\$ 157	\$ 1,975	\$ 791	\$ 417	\$ 4,802
Total Allocated			\$ 2,926	\$ 546	\$ 8,197	\$ 131,439	\$ 768	\$ 8,373
Direct Bill Adjustments								
Proposed Costs			\$ 2,926	\$ 546	\$ 8,197	\$ 131,439	\$ 768	\$ 8,373

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	227 - Open Space Fund	236 - Downtown Redlands Business Area Fund	237 - Parking Authority Fund	238 - Public Art Fund	241 - Transportation Development Act Fund
		Building and Equipment Use	\$ -	\$ -	\$ -	\$ -	\$ -
101	11	110 - City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
101	12	120 - City Manager	\$ -	\$ 470	\$ 81	\$ -	\$ -
101	12	121 - Communications & Comm. Relations	\$ -	\$ -	\$ -	\$ -	\$ -
101	12	123 - Purchasing	\$ -	\$ 176	\$ -	\$ 8	\$ 3,805
101	12	125 - Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
101	15	150 - City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
101	30	301 - Building Maintenance Division	\$ -	\$ -	\$ -	\$ -	\$ -
101	50	501 - Finance	\$ 1,186	\$ 11,082	\$ 2,979	\$ 179	\$ 247
101	50	502 - Revenue	\$ 3,985	\$ 4,060	\$ 535	\$ 7	\$ 38
Total Allocated			\$ 5,171	\$ 15,788	\$ 3,596	\$ 194	\$ 4,089
Direct Bill Adjustments							
Proposed Costs			\$ 5,171	\$ 15,788	\$ 3,596	\$ 194	\$ 4,089

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	246 - Asset Forfeiture Fund	249 - Supplemental Law Enforcement Fund	250 - Park and Open Space Development Fund	251 - Public Facility Development Fund
		Building and Equipment Use	\$ -	\$ -	\$ -	\$ -
101	11	110 - City Clerk	\$ -	\$ -	\$ -	\$ -
101	12	120 - City Manager	\$ 824	\$ 1,079	\$ 16	\$ -
101	12	121 - Communications & Comm. Relations	\$ -	\$ -	\$ -	\$ -
101	12	123 - Purchasing	\$ 368	\$ 342	\$ 432	\$ 100
101	12	125 - Human Resources	\$ -	\$ 62,160	\$ -	\$ -
101	15	150 - City Attorney	\$ -	\$ -	\$ -	\$ -
101	30	301 - Building Maintenance Division	\$ -	\$ -	\$ -	\$ -
101	50	501 - Finance	\$ 3,056	\$ 1,396	\$ 1,587	\$ 4,539
101	50	502 - Revenue	\$ 1,238	\$ 531	\$ 4,338	\$ 13,306
Total Allocated			\$ 5,486	\$ 65,509	\$ 6,372	\$ 17,944
Direct Bill Adjustments						
Proposed Costs			\$ 5,486	\$ 65,509	\$ 6,372	\$ 17,944

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	252 - Arterial Street Construction Fund	253 - Traffic Signals Fund	254 - Freeway Interchange Fund	260-30 - Street Lighting District #1 Fund	261-30 - CFD 2004-1 Assessments Fund
		Building and Equipment Use	\$ -	\$ -	\$ -	\$ -	\$ -
101	11	110 - City Clerk	\$ -	\$ -	\$ 558	\$ -	\$ -
101	12	120 - City Manager	\$ -	\$ 429	\$ 231	\$ 86	\$ 1,929
101	12	121 - Communications & Comm. Relations	\$ -	\$ -	\$ -	\$ 52	\$ 288
101	12	123 - Purchasing	\$ -	\$ 2,644	\$ -	\$ -	\$ 355
101	12	125 - Human Resources	\$ -	\$ -	\$ -	\$ -	\$ 10,360
101	15	150 - City Attorney	\$ -	\$ -	\$ 1,085	\$ 37	\$ 205
101	30	301 - Building Maintenance Division	\$ -	\$ -	\$ -	\$ 182	\$ 1,013
101	50	501 - Finance	\$ 3,375	\$ 2,253	\$ 1,751	\$ 2,572	\$ 11,471
101	50	502 - Revenue	\$ 12,076	\$ 4,567	\$ 5,582	\$ 541	\$ 779
Total Allocated			\$ 15,451	\$ 9,892	\$ 9,207	\$ 3,470	\$ 26,401
Direct Bill Adjustments							
Proposed Costs			\$ 15,451	\$ 9,892	\$ 9,207	\$ 3,470	\$ 26,401

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	263-30 - Landscape Maintenance District Fund	305 - General Debt Service Fund	405 - Storm Drain Construction Fund	406 - Safety / City Hall Replacement Fund
		Building and Equipment Use	\$ -	\$ -	\$ -	\$ -
101	11	110 - City Clerk	\$ -	\$ -	\$ -	\$ -
101	12	120 - City Manager	\$ 204	\$ 14	\$ 2,453	\$ -
101	12	121 - Communications & Comm. Relations	\$ 17	\$ -	\$ -	\$ -
101	12	123 - Purchasing	\$ 27	\$ -	\$ -	\$ 426
101	12	125 - Human Resources	\$ -	\$ -	\$ -	\$ -
101	15	150 - City Attorney	\$ 12	\$ -	\$ -	\$ -
101	30	301 - Building Maintenance Division	\$ 61	\$ -	\$ -	\$ -
101	50	501 - Finance	\$ 5,075	\$ 1,232	\$ 2,792	\$ 862
101	50	502 - Revenue	\$ 558	\$ 770	\$ 4,451	\$ 1,464
Total Allocated			\$ 5,954	\$ 2,015	\$ 9,696	\$ 2,752
Direct Bill Adjustments						
Proposed Costs			\$ 5,954	\$ 2,015	\$ 9,696	\$ 2,752

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	501-40 - Water Fund	508 - Source Acquisition Fund	509 - Water Capital Improvement	511-30 - Solid Waste	517 - California St. Landfill Closure Fund
		Building and Equipment Use	\$ 2,391	\$ -	\$ -	\$ -	\$ -
101	11	110 - City Clerk	\$ 8,370	\$ -	\$ -	\$ 2,232	\$ -
101	12	120 - City Manager	\$ 3,468	\$ -	\$ -	\$ 925	\$ -
101	12	121 - Communications & Comm. Relations	\$ 36,910	\$ -	\$ -	\$ 27,450	\$ -
101	12	123 - Purchasing	\$ 100,750	\$ -	\$ -	\$ 32,509	\$ -
101	12	125 - Human Resources	\$ 176,121	\$ -	\$ -	\$ 507,642	\$ -
101	15	150 - City Attorney	\$ 42,544	\$ -	\$ -	\$ 23,875	\$ -
101	30	301 - Building Maintenance Division	\$ 41,076	\$ -	\$ -	\$ 29,325	\$ -
101	50	501 - Finance	\$ 199,042	\$ 777	\$ 1,657	\$ 91,882	\$ 116
101	50	502 - Revenue	\$ 84,419	\$ 2,207	\$ 3,725	\$ 32,486	\$ 4,019
Total Allocated			\$ 695,090	\$ 2,983	\$ 5,382	\$ 748,326	\$ 4,136
Direct Bill Adjustments							
Proposed Costs			\$ 695,090	\$ 2,983	\$ 5,382	\$ 748,326	\$ 4,136

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	519 - Solid Waste Capital Improvement	521-40 - Wastewater Fund	529 - Wastewater Capital Improvement Fund	531-40 - Nonpotable Water Fund	532 - Nonpotable Capital Improvement Fund
		Building and Equipment Use	\$ -	\$ -	\$ -	\$ 1,036	\$ -
101	11	110 - City Clerk	\$ -	\$ 5,580	\$ -	\$ -	\$ -
101	12	120 - City Manager	\$ -	\$ 2,312	\$ -	\$ 2,367	\$ -
101	12	121 - Communications & Comm. Relations	\$ -	\$ 18,308	\$ -	\$ 300	\$ -
101	12	123 - Purchasing	\$ -	\$ 27,121	\$ 531	\$ 4,005	\$ 3,574
101	12	125 - Human Resources	\$ -	\$ 352,241	\$ -	\$ 10,360	\$ -
101	15	150 - City Attorney	\$ -	\$ 23,880	\$ -	\$ 213	\$ -
101	30	301 - Building Maintenance Division	\$ -	\$ 96,307	\$ -	\$ 6,513	\$ -
101	50	501 - Finance	\$ 1,431	\$ 109,377	\$ 1,690	\$ 8,023	\$ 709
101	50	502 - Revenue	\$ 6,428	\$ 31,660	\$ 4,766	\$ 2,729	\$ 1,005
Total Allocated			\$ 7,859	\$ 666,786	\$ 6,988	\$ 35,545	\$ 5,287
Direct Bill Adjustments							
Proposed Costs			\$ 7,859	\$ 666,786	\$ 6,988	\$ 35,545	\$ 5,287

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	538-30 - Groves Fund	562-30 - Cemetery Fund	564-30 - Aviation Fund	602-12 - Liability Self Insurance Fund	604-50 - Information Technology Services Fund
		Building and Equipment Use	\$ -	\$ -	\$ -	\$ 101	\$ 1,223
101	11	110 - City Clerk	\$ 2,790	\$ -	\$ 2,790	\$ -	\$ 4,464
101	12	120 - City Manager	\$ 5,761	\$ 4,304	\$ 2,607	\$ 1,477	\$ 14,950
101	12	121 - Communications & Comm. Relations	\$ 1,153	\$ 2,565	\$ 726	\$ 692	\$ 7,373
101	12	123 - Purchasing	\$ 1,629	\$ 2,077	\$ 1,862	\$ 450	\$ 18,742
101	12	125 - Human Resources	\$ 20,720	\$ 72,520	\$ 10,360	\$ 10,360	\$ 155,401
101	15	150 - City Attorney	\$ 6,247	\$ 1,825	\$ 5,943	\$ 492	\$ 13,928
101	30	301 - Building Maintenance Division	\$ 4,053	\$ 61,504	\$ 202,284	\$ 5,608	\$ 49,674
101	50	501 - Finance	\$ 39,223	\$ 41,592	\$ 42,879	\$ 25,802	\$ 52,660
101	50	502 - Revenue	\$ 572	\$ 11,387	\$ 7,844	\$ 3,074	\$ 1,353
Total Allocated			\$ 82,149	\$ 197,774	\$ 277,295	\$ 48,056	\$ 319,768
Direct Bill Adjustments							
Proposed Costs			\$ 82,149	\$ 197,774	\$ 277,295	\$ 48,056	\$ 319,768

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	606-12 - Workers' Compensation Fund	607-30 - Equipment Maintenance Fund	608-50 - Utility Billing Fund	609 - Payroll Clearing	705 - Simonds Endowment
		Building and Equipment Use	\$ 353	\$ 80,017	\$ 833	\$ -	\$ -
101	11	110 - City Clerk	\$ -	\$ 3,348	\$ 558	\$ -	\$ -
101	12	120 - City Manager	\$ 4,861	\$ 9,384	\$ 8,019	\$ -	\$ -
101	12	121 - Communications & Comm. Relations	\$ 2,421	\$ 4,271	\$ 8,128	\$ -	\$ -
101	12	123 - Purchasing	\$ 1,606	\$ 27,358	\$ 3,091	\$ -	\$ -
101	12	125 - Human Resources	\$ 41,440	\$ 72,520	\$ 145,041	\$ -	\$ -
101	15	150 - City Attorney	\$ 1,723	\$ 9,551	\$ 6,869	\$ -	\$ -
101	30	301 - Building Maintenance Division	\$ 19,629	\$ 94,023	\$ 9,779	\$ -	\$ -
101	50	501 - Finance	\$ 17,495	\$ 172,148	\$ 39,770	\$ 13,992	\$ 104
101	50	502 - Revenue	\$ 2,184	\$ 21,564	\$ 20,468	\$ 524	\$ 20
Total Allocated			\$ 91,712	\$ 494,184	\$ 242,556	\$ 14,517	\$ 124
Direct Bill Adjustments							
Proposed Costs			\$ 91,712	\$ 494,184	\$ 242,556	\$ 14,517	\$ 124

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	706 - Pauline Stancliff Memorial Trust	810 - Community Facilities District Fund	820-16 - Successor to RDA Fund	Other
		Building and Equipment Use	\$ -	\$ -	\$ 14	\$ 4,283
101	11	110 - City Clerk	\$ -	\$ -	\$ -	\$ -
101	12	120 - City Manager	\$ -	\$ 206	\$ 84	\$ -
101	12	121 - Communications & Comm. Relations	\$ -	\$ -	\$ 23	\$ 6,473
101	12	123 - Purchasing	\$ -	\$ -	\$ 6	\$ -
101	12	125 - Human Resources	\$ -	\$ -	\$ -	\$ -
101	15	150 - City Attorney	\$ -	\$ -	\$ 16	\$ -
101	30	301 - Building Maintenance Division	\$ -	\$ -	\$ 140	\$ 4,228
101	50	501 - Finance	\$ 104	\$ 1,086	\$ 2,185	\$ -
101	50	502 - Revenue	\$ 12	\$ 50	\$ 1,258	\$ -
Total Allocated			\$ 116	\$ 1,342	\$ 3,727	\$ 14,985
Direct Bill Adjustments						
Proposed Costs			\$ 116	\$ 1,342	\$ 3,727	\$ 14,985

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	Subtotal	Direct Billed	Unallocated	Total
		Building and Equipment Use	\$ 1,558,973	\$ -	\$ -	\$ 1,558,973
101	11	110 - City Clerk	\$ 206,456	\$ -	\$ 331,318	\$ 537,774
101	12	120 - City Manager	\$ 497,398	\$ -	\$ 333,087	\$ 830,484
101	12	121 - Communications & Comm. Relations	\$ 458,287	\$ -	\$ 197,765	\$ 656,052
101	12	123 - Purchasing	\$ 417,430	\$ -	\$ -	\$ 417,430
101	12	125 - Human Resources	\$ 5,760,182	\$ -	\$ -	\$ 5,760,182
101	15	150 - City Attorney	\$ 601,754	\$ -	\$ 171,407	\$ 773,161
101	30	301 - Building Maintenance Division	\$ 2,155,145	\$ -	\$ -	\$ 2,155,145
101	50	501 - Finance	\$ 1,873,707	\$ -	\$ -	\$ 1,873,707
101	50	502 - Revenue	\$ 482,094	\$ -	\$ 534,447	\$ 1,016,541
Total Allocated			\$ 14,011,425	\$ -	\$ 1,568,023	\$15,579,448
Direct Bill Adjustments			\$ -			
Proposed Costs			\$ 14,011,425	\$ -	\$ 1,568,023	\$15,579,448

5. Summary of Functions and Allocation Bases

The Summary of Functions and Allocation Bases provided on the following pages shows a recap of the allocation methodology applied to each Central Service Department. For example, if the PR function of the Purchasing Department allocates by purchase requests, then the basis for the allocation of that function shown on this schedule would be number and value of purchase requests, and the source would potentially be requests data.

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
-- Building and Equipment Use			
	Building Use	Depreciation Amount	FY20-21 Fixed Asset Schedule
	Equipment Use	Depreciation Amount	FY20-21 Fixed Asset Schedule
101-11- 110 - City Clerk			
	Council & Records Support	# of Agenda Items	Agenda Item Report
	Elections	Not Allocated	
101-12- 120 - City Manager			
	Internal City Support	Budgeted Expenditures	FY22-23 Adopted Budget
	Agenda Support	# of Agenda Items	Agenda Item Report
	Legislative Support	Not Allocated	
	Internal Grant Support	Not Allocated	
101-12- 121 - Communications & Comm. Relations			
	Departmental Support	# of FTE	FY22-23 Payroll Staffing
	Redlands TV (RTV)	# of Recorded Meetings & Programs	Multimedia Report
	Community Relations	Not Allocated	
101-12- 123 - Purchasing			
	Purchasing Training	# of Training Attendees	2022 Purchasing Training Attendees
	Purchasing Support	Value of POs	2022 PO Report
	Warehouse	# of Warehouse Items Checked Out	Transaction Report
	Surplus	# of Surplused Items	Purchasing MFP Report
101-12- 125 - Human Resources			
	Employee Relations	# of Full-Time, Part-Time, & Temporary Employees	FY22-23 Payroll Staffing
101-15- 150 - City Attorney			
	Legal Counsel	# of FTE	Staffing
	Agenda Support	# of Agenda Items	Agenda Item Report
	Litigation	Not Allocated	
101-30- 301 - Building Maintenance Division			
	Building Maintenance	Sq. Ft. of Building Maintained	Building Info 2022
101-50- 501 - Finance			
	General Accounting	# of Journal Entries	Journal Entry Report
	Payroll	# of FTE	FY22-23 Payroll Staffing
	Budget	Budgeted Expenditures	FY22-23 Adopted Budget
	Accounts Payable	# of AP Transactions	Transaction Report
	Grants Accounting	# of Grants	Active Grants
101-50- 502 - Revenue			
	Revenue Support	2 Yr. Avg. # of AR and Cashiering Transactions	FY21 & FY22 GCR Report
	Investments	Value of Cash Balance	Cash Balance Report
	Business Licensing	Not Allocated	

6. Central Service Departments (Providers)

The follow page provides a list of all the Departments included as Central Services, including their fund, Department, and or Department number, along with expenditure totals per Department, a subtotal of disallowed costs, and a total of all expenditures allocated through the plan.

CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

FUND	DEPT	NAME	Expenditures	Cost Adjustments	TOTAL \$
		Building and Equipment Use	\$ -	\$ 1,610,848	\$ 1,610,848
101	11	110 - City Clerk	\$ 453,870	\$ -	\$ 453,870
101	12	120 - City Manager	\$ 786,973	\$ -	\$ 786,973
101	12	121 - Communications & Comm. Relations	\$ 641,634	\$ -	\$ 641,634
101	12	123 - Purchasing	\$ 356,050	\$ -	\$ 356,050
101	12	125 - Human Resources	\$ 5,876,359	\$ -	\$ 5,876,359
101	15	150 - City Attorney	\$ 809,834	\$ -	\$ 809,834
101	30	301 - Building Maintenance Division	\$ 2,347,152	\$ (148,926)	\$ 2,198,226
101	50	501 - Finance	\$ 1,811,199	\$ -	\$ 1,811,199
101	50	502 - Revenue	\$ 1,034,455	\$ -	\$ 1,034,455
Subtotal			\$ 14,117,526	\$ 1,461,922	\$ 15,579,448
Disallowed Items (All Departments)					\$ -
TOTAL ALLOCATED EXPENDITURES					\$ 15,579,448

7. Grantee Departments (Receivers)

The following page provides a list of all the Departments included as Receiving Departments, including their fund, Department, and or Department number.

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	NAME
101	10	100 - City Council
101	12	124 - Print Shop
101	16	161 - Economic Development
101	16	162 - Building & Safety
101	16	163 - Land Use Engineering
101	16	164 - Planning
101	19	190 - Library Administration
101	19	191 - Lincoln Shrine
101	20	200 - Patrol Services
101	20	201 - Communications Unit
101	20	202 - Support Services Bureau
101	20	204 - Community Services Bureau
101	20	205 - Special Services Bureau
101	25	250 - Fire Suppression
101	25	251 - Community Risk Reduction
101	25	252 - Training Program
101	25	254 - Emergency Preparedness
101	30	300 - FCS - Administration
101	30	302 - Electrical
101	30	303 - Parks
101	30	304 - Streets
101	30	305 - Trees
101	30	306 - Code Enforcement
101	30	309 - Recreation and Senior Services
101	30	310 - City Hall - State Street
101	30	311 - Animal Services
101	40	400 - Engineering
101	40	401 - Streets & Inspections
101	40	402 - Electrical
200	-	Grants
205	25	Emergency Medical Services Fund
206	-	Household Hazardous Waste Fund
207	-	Gas Tax
209	-	Transportation
210	-	Measure I Fund (2010)
211	40	PARIS
221	-	Air Quality Improvement Fund
223	-	Traffic Safety
227	-	Open Space Fund
236	-	Downtown Redlands Business Area Fund
237	-	Parking Authority Fund

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	NAME
238	-	Public Art Fund
241	-	Transportation Development Act Fund
246	-	Asset Forfeiture Fund
249	-	Supplemental Law Enforcement Fund
250	-	Park and Open Space Development Fund
251	-	Public Facility Development Fund
252	-	Arterial Street Construction Fund
253	-	Traffic Signals Fund
254	-	Freeway Interchange Fund
260	30	Street Lighting District #1 Fund
261	30	CFD 2004-1 Assessments Fund
263	30	Landscape Maintenance District Fund
305	-	General Debt Service Fund
405	-	Storm Drain Construction Fund
406	-	Safety / City Hall Replacement Fund
501	40	Water Fund
508	-	Source Acquisition Fund
509	-	Water Capital Improvement
511	30	Solid Waste
517	-	California St. Landfill Closure Fund
519	-	Solid Waste Capital Improvement
521	40	Wastewater Fund
529	-	Wastewater Capital Improvement Fund
531	40	Nonpotable Water Fund
532	-	Nonpotable Capital Improvement Fund
538	30	Groves Fund
562	30	Cemetery Fund
564	30	Aviation Fund
602	12	Liability Self Insurance Fund
604	50	Information Technology Services Fund
606	12	Workers' Compensation Fund
607	30	Equipment Maintenance Fund
608	50	Utility Billing Fund
609	-	Payroll Clearing
705	-	Simonds Endowment
706	-	Pauline Stancliff Memorial Trust
810	-	Community Facilities District Fund
820	16	Successor to RDA Fund
-	-	Other

8. Cost Allocation Plan

The following points highlight the information included for each Central Service Department for the Citywide Cost Allocation Plan:

- **Departmental narrative:** This describes the overall services provided by each Central Service Department, the different functions associated with the Department, as well as the allocation bases used to allocate costs to Receiving Departments.
- **Costs to be allocated:** This details the total functional cost associated with a Department as well as any cost adjustments, and incoming costs from other Central Service Department.
- **Departmental expense detail:** This provides a detailed breakout of the expenditures associated with each Central Service Department (including personnel and non-personnel expenses), any cost adjustments, disallowed costs, incoming costs, and any unallocated costs.
- **Allocation detail:** This details the allocation metric(s) used to determine the percentage of support and ultimate cost allocated to Receiving Departments; and accounts for any direct bills for services paid for by Departments to the particular Central Service Department.
- **Allocation summary:** This summarizes the total costs allocated to Departments by Central Service functional areas.

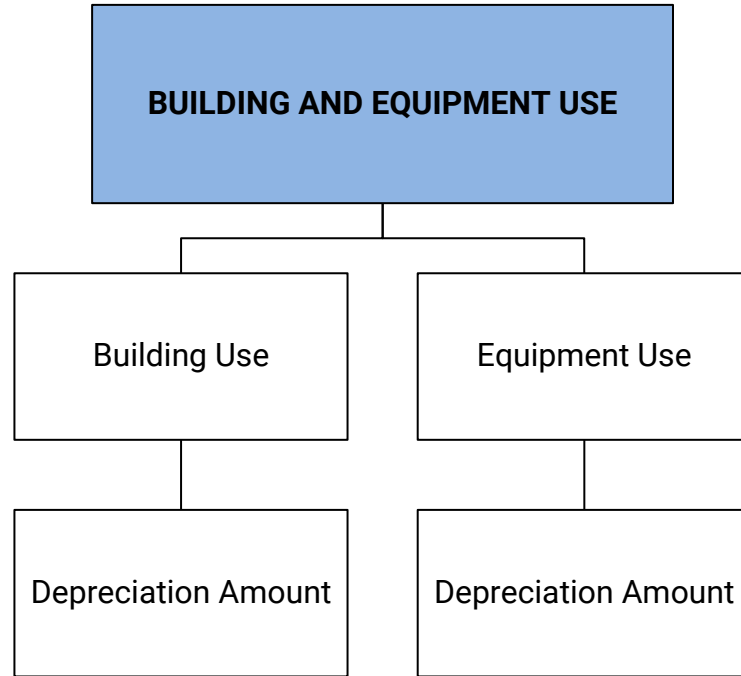
The following pages provide the detailed information outline above for each Central Service Department.

1 Building and Equipment Use

The Building and Equipment Use Department was created to distribute building and equipment depreciation costs for general fund-owned buildings. The Building and Equipment Use allowance used for this plan was created using the City's depreciation schedule. Costs associated with buildings and equipment purchased with non-General Fund monies, and City owned land have not been included in this plan. Building Use costs are allocated to receiving Departments, as follows:

- **Building Use** – represents the general fund depreciation costs of City-owned facilities. This function has been allocated based on building depreciation amount by facility.
- **Equipment Use**– represents the general fund depreciation associated with City-owned equipment. This function has been allocated based on equipment depreciation amount by asset.

The chart on the following page illustrates the functions and measures used to allocate Building and Equipment Use costs. The top tier shows the Central Service Department, the second tier shows the functions developed, and the third tier shows measures used to allocate costs Citywide. The pages following the chart provide an aggregate picture of the Department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED

-- Building and Equipment Use

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ -		\$ -
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
Total Incoming Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Building Depreciation	\$ 1,309,583		
Equipment Depreciation	<u>\$ 301,265</u>		
Total Cost Adjustments	\$ 1,610,848		\$ 1,610,848
Total Costs to be Allocated	<u>\$ 1,610,848</u>	<u>\$ -</u>	<u>\$ 1,610,848</u>

DEPARTMENTAL EXPENSE DETAIL

-- Building and Equipment Use

Expense Type	Expense (\$)	Building Use	Equipment Use
Personnel			
Subtotal Personnel Cost	\$ -	\$ -	\$ -
Operating Services & Supplies			
Subtotal Operating Cost	\$ -	\$ -	\$ -
DEPARTMENTAL EXPENDITURES	\$ -	\$ -	\$ -

Disallowed Costs			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -

Cost Adjustments			
Building Depreciation	\$ 1,309,583	\$ 1,309,583	
Equipment Depreciation	\$ 301,265		\$ 301,265
Subtotal Cost Adjustments	\$ 1,610,848	\$ 1,309,583	\$ 301,265
FUNCTIONAL COST	\$ 1,610,848	\$ 1,309,583	\$ 301,265

First Allocation			
Incoming - All Others	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 1,610,848	\$ 1,309,583	\$ 301,265

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

TOTAL ALLOCATED	\$ 1,610,848	\$ 1,309,583	\$ 301,265
------------------------	---------------------	---------------------	-------------------

-- Building and Equipment Use**ALLOCATION DETAIL**

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Building Use						
101-11- 110 - City Clerk	1,223.49	0.093%	\$ 1,223	\$ 1,223	\$ -	\$ 1,223
101-12- 120 - City Manager	5,894.87	0.450%	\$ 5,895	\$ 5,895	\$ -	\$ 5,895
101-12- 121 - Communications & Comm. Relations	2,210.52	0.169%	\$ 2,211	\$ 2,211	\$ -	\$ 2,211
101-12- 123 - Purchasing	10,578.47	0.808%	\$ 10,578	\$ 10,578	\$ -	\$ 10,578
101-12- 125 - Human Resources	2,974.63	0.227%	\$ 2,975	\$ 2,975	\$ -	\$ 2,975
101-15- 150 - City Attorney	1,038.45	0.079%	\$ 1,038	\$ 1,038	\$ -	\$ 1,038
101-30- 301 - Building Maintenance Division	11,067.86	0.845%	\$ 11,068	\$ 11,068	\$ -	\$ 11,068
101-50- 501 - Finance	2,326.54	0.178%	\$ 2,327	\$ 2,327	\$ -	\$ 2,327
101-50- 502 - Revenue	6,420.60	0.490%	\$ 6,421	\$ 6,421	\$ -	\$ 6,421
101-10-100 - City Council	22,435.61	1.713%	\$ 22,436	\$ 22,436	\$ -	\$ 22,436
101-16-161 - Economic Development	695.31	0.053%	\$ 695	\$ 695	\$ -	\$ 695
101-16-162 - Building & Safety	3,254.13	0.248%	\$ 3,254	\$ 3,254	\$ -	\$ 3,254
101-16-163 - Land Use Engineering	1,077.94	0.082%	\$ 1,078	\$ 1,078	\$ -	\$ 1,078
101-16-164 - Planning	9,933.41	0.759%	\$ 9,933	\$ 9,933	\$ -	\$ 9,933
101-19-190 - Library Administration	33,319.93	2.544%	\$ 33,320	\$ 33,320	\$ -	\$ 33,320
101-19-191 - Lincoln Shrine	2,013.09	0.154%	\$ 2,013	\$ 2,013	\$ -	\$ 2,013
101-20-200 - Patrol Services	5,494.37	0.420%	\$ 5,494	\$ 5,494	\$ -	\$ 5,494
101-20-201 - Communications Unit	887.98	0.068%	\$ 888	\$ 888	\$ -	\$ 888
101-20-202 - Support Services Bureau	721.48	0.055%	\$ 721	\$ 721	\$ -	\$ 721
101-20-205 - Special Services Bureau	57,931.78	4.424%	\$ 57,932	\$ 57,932	\$ -	\$ 57,932
101-25-250 - Fire Suppression	53,158.07	4.059%	\$ 53,158	\$ 53,158	\$ -	\$ 53,158
101-25-251 - Community Risk Reduction	384.04	0.029%	\$ 384	\$ 384	\$ -	\$ 384
101-25-254 - Emergency Preparedness	791.56	0.060%	\$ 792	\$ 792	\$ -	\$ 792
101-30-300 - FCS - Administration	358.81	0.027%	\$ 359	\$ 359	\$ -	\$ 359
101-30-302 - Electrical	1.08	0.000%	\$ 1	\$ 1	\$ -	\$ 1
101-30-303 - Parks	927,732.15	70.842%	\$ 927,732	\$ 927,732	\$ -	\$ 927,732
101-30-304 - Streets	7,398.53	0.565%	\$ 7,399	\$ 7,399	\$ -	\$ 7,399
101-30-305 - Trees	457.45	0.035%	\$ 457	\$ 457	\$ -	\$ 457
101-30-306 - Code Enforcement	1,130.77	0.086%	\$ 1,131	\$ 1,131	\$ -	\$ 1,131
101-30-309 - Recreation and Senior Services	23,356.42	1.784%	\$ 23,356	\$ 23,356	\$ -	\$ 23,356

-- Building and Equipment Use

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
101-30-310 - City Hall - State Street	86.72	0.007%	\$ 87	\$ 87	\$ -	\$ 87
101-30-311 - Animal Services	8,271.74	0.632%	\$ 8,272	\$ 8,272	\$ -	\$ 8,272
101-40-400 - Engineering	4,205.86	0.321%	\$ 4,206	\$ 4,206	\$ -	\$ 4,206
101-40-401 - Streets & Inspections	1,434.68	0.110%	\$ 1,435	\$ 1,435	\$ -	\$ 1,435
101-40-402 - Electrical	1,992.53	0.152%	\$ 1,993	\$ 1,993	\$ -	\$ 1,993
205-25 - Emergency Medical Services Fund	1,689.78	0.129%	\$ 1,690	\$ 1,690	\$ -	\$ 1,690
211-40 - PARIS	5,379.82	0.411%	\$ 5,380	\$ 5,380	\$ -	\$ 5,380
501-40 - Water Fund	2,391.13	0.183%	\$ 2,391	\$ 2,391	\$ -	\$ 2,391
531-40 - Nonpotable Water Fund	1,036.11	0.079%	\$ 1,036	\$ 1,036	\$ -	\$ 1,036
602-12 - Liability Self Insurance Fund	100.89	0.008%	\$ 101	\$ 101	\$ -	\$ 101
604-50 - Information Technology Services Fund	1,223.48	0.093%	\$ 1,223	\$ 1,223	\$ -	\$ 1,223
606-12 - Workers' Compensation Fund	353.12	0.027%	\$ 353	\$ 353	\$ -	\$ 353
607-30 - Equipment Maintenance Fund	80,017.13	6.110%	\$ 80,017	\$ 80,017	\$ -	\$ 80,017
608-50 - Utility Billing Fund	833.47	0.064%	\$ 833	\$ 833	\$ -	\$ 833
820-16 - Successor to RDA Fund	13.91	0.001%	\$ 14	\$ 14	\$ -	\$ 14
Other	4,283.35	0.327%	\$ 4,283	\$ 4,283	\$ -	\$ 4,283
Total	1,309,583.06	100.000%	\$ 1,309,583	\$ 1,309,583	\$ -	\$ 1,309,583

Allocation Basis:

Depreciation Amount

Source of Allocation:

FY20-21 Fixed Asset Schedule

-- Building and Equipment Use

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Equipment Use						
101-50- 502 - Revenue	8,140.00	2.702%	\$ 8,140	\$ 8,140	\$ -	\$ 8,140
101-20-202 - Support Services Bureau	67,341.57	22.353%	\$ 67,342	\$ 67,342	\$ -	\$ 67,342
101-25-250 - Fire Suppression	189,707.45	62.970%	\$ 189,707	\$ 189,707	\$ -	\$ 189,707
101-30-302 - Electrical	19,060.79	6.327%	\$ 19,061	\$ 19,061	\$ -	\$ 19,061
101-30-303 - Parks	9,538.49	3.166%	\$ 9,538	\$ 9,538	\$ -	\$ 9,538
101-30-304 - Streets	6,456.34	2.143%	\$ 6,456	\$ 6,456	\$ -	\$ 6,456
101-30-306 - Code Enforcement	1,020.30	0.339%	\$ 1,020	\$ 1,020	\$ -	\$ 1,020
Total	301,264.94	100.000%	\$ 301,265	\$ 301,265	\$ -	\$ 301,265

Allocation Basis:

Depreciation Amount

Source of Allocation:

FY20-21 Fixed Asset Schedule

ALLOCATION SUMMARY**-- Building and Equipment Use**

	<u>Building Use</u>	<u>Equipment Use</u>	<u>Total</u>
101-11- 110 - City Clerk	\$ 1,223	\$ -	\$ 1,223
101-12- 120 - City Manager	\$ 5,895	\$ -	\$ 5,895
101-12- 121 - Communications & Comm. Relations	\$ 2,211	\$ -	\$ 2,211
101-12- 123 - Purchasing	\$ 10,578	\$ -	\$ 10,578
101-12- 125 - Human Resources	\$ 2,975	\$ -	\$ 2,975
101-15- 150 - City Attorney	\$ 1,038	\$ -	\$ 1,038
101-30- 301 - Building Maintenance Division	\$ 11,068	\$ -	\$ 11,068
101-50- 501 - Finance	\$ 2,327	\$ -	\$ 2,327
101-50- 502 - Revenue	\$ 6,421	\$ 8,140	\$ 14,561
101-10-100 - City Council	\$ 22,436	\$ -	\$ 22,436
101-16-161 - Economic Development	\$ 695	\$ -	\$ 695
101-16-162 - Building & Safety	\$ 3,254	\$ -	\$ 3,254
101-16-163 - Land Use Engineering	\$ 1,078	\$ -	\$ 1,078
101-16-164 - Planning	\$ 9,933	\$ -	\$ 9,933
101-19-190 - Library Administration	\$ 33,320	\$ -	\$ 33,320
101-19-191 - Lincoln Shrine	\$ 2,013	\$ -	\$ 2,013
101-20-200 - Patrol Services	\$ 5,494	\$ -	\$ 5,494
101-20-201 - Communications Unit	\$ 888	\$ -	\$ 887.98
101-20-202 - Support Services Bureau	\$ 721	\$ 67,342	\$ 68,063
101-20-205 - Special Services Bureau	\$ 57,932	\$ -	\$ 57,932
101-25-250 - Fire Suppression	\$ 53,158	\$ 189,707	\$ 242,866
101-25-251 - Community Risk Reduction	\$ 384	\$ -	\$ 384.04
101-25-254 - Emergency Preparedness	\$ 792	\$ -	\$ 792
101-30-300 - FCS - Administration	\$ 359	\$ -	\$ 359
101-30-302 - Electrical	\$ 1	\$ 19,061	\$ 19,062
101-30-303 - Parks	\$ 927,732	\$ 9,538	\$ 937,271
101-30-304 - Streets	\$ 7,399	\$ 6,456	\$ 13,855
101-30-305 - Trees	\$ 457	\$ -	\$ 457
101-30-306 - Code Enforcement	\$ 1,131	\$ 1,020	\$ 2,151

ALLOCATION SUMMARY**-- Building and Equipment Use**

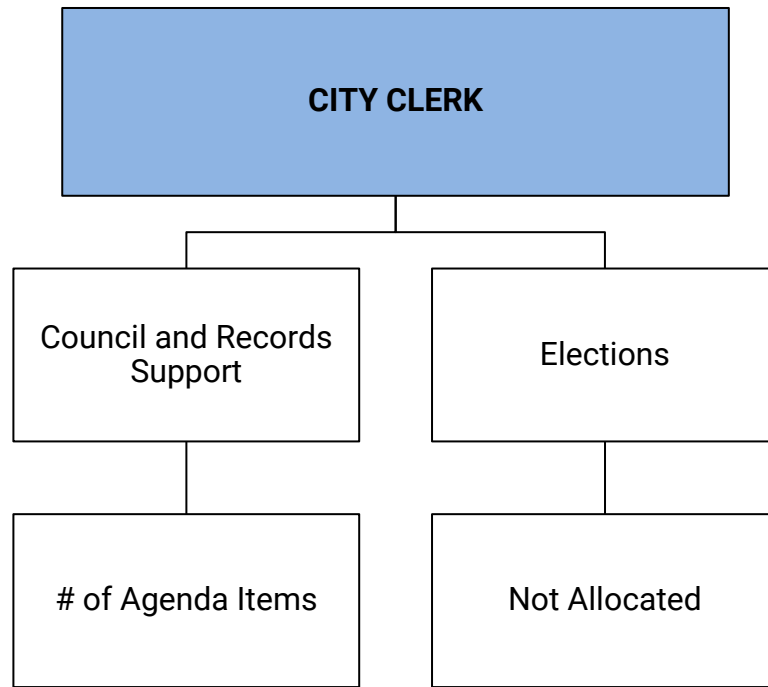
	<u>Building Use</u>	<u>Equipment Use</u>	<u>Total</u>
101-30-309 - Recreation and Senior Services	\$ 23,356	\$ -	\$ 23,356
101-30-310 - City Hall - State Street	\$ 87	\$ -	\$ 87
101-30-311 - Animal Services	\$ 8,272	\$ -	\$ 8,272
101-40-400 - Engineering	\$ 4,206	\$ -	\$ 4,206
101-40-401 - Streets & Inspections	\$ 1,435	\$ -	\$ 1,435
101-40-402 - Electrical	\$ 1,993	\$ -	\$ 1,992.53
205-25 - Emergency Medical Services Fund	\$ 1,690	\$ -	\$ 1,690
211-40 - PARIS	\$ 5,380	\$ -	\$ 5,380
501-40 - Water Fund	\$ 2,391	\$ -	\$ 2,391
531-40 - Nonpotable Water Fund	\$ 1,036	\$ -	\$ 1,036
602-12 - Liability Self Insurance Fund	\$ 101	\$ -	\$ 101
604-50 - Information Technology Services Fund	\$ 1,223	\$ -	\$ 1,223
606-12 - Workers' Compensation Fund	\$ 353	\$ -	\$ 353
607-30 - Equipment Maintenance Fund	\$ 80,017	\$ -	\$ 80,017
608-50 - Utility Billing Fund	\$ 833	\$ -	\$ 833
820-16 - Successor to RDA Fund	\$ 14	\$ -	\$ 14
Other	\$ 4,283	\$ -	\$ 4,283
Total	\$ 1,309,583	\$ 301,265	\$ 1,610,848

2 City Clerk

The City Clerk Department is responsible for managing public access to City information and administering elections. The City Clerk Department's costs are allocated to receiving Departments as follows:

- **Council and Records Support** – represents the costs associated with developing, distributing, and maintaining public meeting minutes and other records. These costs have been allocated based on number of agenda items by Department/Division/Fund
- **Elections**– represents the costs associated with administering public elections supporting campaign committees, FPPC filings and other election related activities. These costs support the community as a whole and therefore are not allocated to internal Departments.

The chart on the following page illustrates the functions and measures used to allocate City Clerk costs. The top tier shows the Central Service Department, the second tier shows the functions developed, and the third tier shows measures used to allocate costs Citywide. The pages following the chart provide an aggregate picture of the Department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED**101-11- 110 - City Clerk**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 453,870		\$ 453,870
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
– Building and Equipment Use	\$ 1,223	\$ -	\$ 1,223
101-11- 110 - City Clerk		\$ 4,736	\$ 4,736
101-12- 120 - City Manager		\$ 4,560	\$ 4,560
101-12- 121 - Communications & Comm. Relations		\$ 47,585	\$ 47,585
101-12- 123 - Purchasing		\$ 537	\$ 537
101-12- 125 - Human Resources		\$ 29,970	\$ 29,970
101-15- 150 - City Attorney		\$ 12,126	\$ 12,126
101-30- 301 - Building Maintenance Division		\$ 25,802	\$ 25,802
101-50- 501 - Finance		\$ 5,884	\$ 5,884
101-50- 502 - Revenue		\$ 296	\$ 296
Total Incoming Costs	<u>\$ 1,223</u>	<u>\$ 131,497</u>	<u>\$ 132,721</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 455,093</u>	<u>\$ 131,497</u>	<u>\$ 586,591</u>

DEPARTMENTAL EXPENSE DETAIL

101-11- 110 - City Clerk

Expense Type	Expense (\$)	Council & Records Support	Elections
Personnel			
Salaries & Wages	\$ 230,656	\$ 149,926	\$ 80,730
Subtotal Personnel Cost	\$ 230,656	\$ 149,926	\$ 80,730
Operating Services & Supplies			
Services	\$ 24,724	\$ 16,071	\$ 8,653
Supplies	\$ 1,654	\$ 1,075	\$ 579
Info Tech Service Charges	\$ 31,873	\$ 20,717	\$ 11,156
Contractual Services	\$ 14,963	\$ 9,726	\$ 5,237
Elections	\$ 150,000	\$ -	\$ 150,000
Subtotal Operating Cost	\$ 223,214	\$ 47,589	\$ 175,625
DEPARTMENTAL EXPENDITURES	\$ 453,870	\$ 197,516	\$ 256,355
Disallowed Costs			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 453,870	\$ 197,516	\$ 256,355
First Allocation			
Incoming - All Others	\$ 1,223	\$ 532	\$ 691
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ (257,046)	\$ -	\$ (257,046)
Subtotal of First Allocation	\$ 198,048	\$ 198,048	\$ -
Second Allocation			
Incoming - All Others	\$ 131,497	\$ 57,225	\$ 74,272
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ (74,272)	\$ -	\$ (74,272)
Subtotal of Second Allocation	\$ 57,225	\$ 57,225	\$ -
TOTAL ALLOCATED	\$ 255,273	\$ 255,273	\$ -

101-11- 110 - City Clerk**ALLOCATION DETAIL**

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Council & Records Support						
101-11- 110 - City Clerk	11.00	2.391%	\$ 4,736	\$ 4,736		\$ 4,736
101-12- 120 - City Manager	9.00	1.957%	\$ 3,875	\$ 3,875	\$ 1,147	\$ 5,022
101-12- 123 - Purchasing	1.00	0.217%	\$ 431	\$ 431	\$ 127	\$ 558
101-12- 125 - Human Resources	11.00	2.391%	\$ 4,736	\$ 4,736	\$ 1,402	\$ 6,138
101-15- 150 - City Attorney	10.00	2.174%	\$ 4,305	\$ 4,305	\$ 1,274	\$ 5,580
101-30- 301 - Building Maintenance Division	13.00	2.826%	\$ 5,597	\$ 5,597	\$ 1,657	\$ 7,254
101-50- 501 - Finance	31.00	6.739%	\$ 13,347	\$ 13,347	\$ 3,951	\$ 17,298
101-50- 502 - Revenue	4.00	0.870%	\$ 1,722	\$ 1,722	\$ 510	\$ 2,232
101-10-100 - City Council	27.00	5.870%	\$ 11,625	\$ 11,625	\$ 3,441	\$ 15,066
101-16-163 - Land Use Engineering	11.00	2.391%	\$ 4,736	\$ 4,736	\$ 1,402	\$ 6,138
101-16-164 - Planning	39.00	8.478%	\$ 16,791	\$ 16,791	\$ 4,971	\$ 21,762
101-19-190 - Library Administration	4.00	0.870%	\$ 1,722	\$ 1,722	\$ 510	\$ 2,232
101-20-202 - Support Services Bureau	23.00	5.000%	\$ 9,902	\$ 9,902	\$ 2,931	\$ 12,834
101-20-204 - Community Services Bureau	9.00	1.957%	\$ 3,875	\$ 3,875	\$ 1,147	\$ 5,022
101-25-250 - Fire Suppression	22.00	4.783%	\$ 9,472	\$ 9,472	\$ 2,804	\$ 12,276
101-30-300 - FCS - Administration	12.00	2.609%	\$ 5,166	\$ 5,166	\$ 1,529	\$ 6,696
101-30-303 - Parks	14.00	3.043%	\$ 6,028	\$ 6,028	\$ 1,784	\$ 7,812
101-30-304 - Streets	15.00	3.261%	\$ 6,458	\$ 6,458	\$ 1,912	\$ 8,370
101-30-305 - Trees	1.00	0.217%	\$ 431	\$ 431	\$ 127	\$ 558
101-30-306 - Code Enforcement	1.00	0.217%	\$ 431	\$ 431	\$ 127	\$ 558
101-30-309 - Recreation and Senior Services	45.00	9.783%	\$ 19,374	\$ 19,374	\$ 5,735	\$ 25,110
101-30-310 - City Hall - State Street	2.00	0.435%	\$ 861	\$ 861	\$ 255	\$ 1,116
101-40-400 - Engineering	59.00	12.826%	\$ 25,402	\$ 25,402	\$ 7,520	\$ 32,921
101-40-401 - Streets & Inspections	20.00	4.348%	\$ 8,611	\$ 8,611	\$ 2,549	\$ 11,160
200 - Grants	8.00	1.739%	\$ 3,444	\$ 3,444	\$ 1,020	\$ 4,464
210 - Measure I Fund (2010)	3.00	0.652%	\$ 1,292	\$ 1,292	\$ 382	\$ 1,674
254 - Freeway Interchange Fund	1.00	0.217%	\$ 431	\$ 431	\$ 127	\$ 558
501-40 - Water Fund	15.00	3.261%	\$ 6,458	\$ 6,458	\$ 1,912	\$ 8,370
511-30 - Solid Waste	4.00	0.870%	\$ 1,722	\$ 1,722	\$ 510	\$ 2,232
521-40 - Wastewater Fund	10.00	2.174%	\$ 4,305	\$ 4,305	\$ 1,274	\$ 5,580

101-11- 110 - City Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
538-30 - Groves Fund	5.00	1.087%	\$ 2,153	\$ 2,153	\$ 637	\$ 2,790
564-30 - Aviation Fund	5.00	1.087%	\$ 2,153	\$ 2,153	\$ 637	\$ 2,790
604-50 - Information Technology Services Fund	8.00	1.739%	\$ 3,444	\$ 3,444	\$ 1,020	\$ 4,464
607-30 - Equipment Maintenance Fund	6.00	1.304%	\$ 2,583	\$ 2,583	\$ 765	\$ 3,348
608-50 - Utility Billing Fund	1.00	0.217%	\$ 431	\$ 431	\$ 127	\$ 558
Total	460.00	100.000%	\$198,048	\$198,048	\$ 57,225	\$255,273

Allocation Basis:

of Agenda Items

Source of Allocation:

Agenda Item Report

ALLOCATION SUMMARY**101-11- 110 - City Clerk**

	<u>Council & Records Support</u>	<u>Total</u>
101-11- 110 - City Clerk	\$ 4,736	\$ 4,736
101-12- 120 - City Manager	\$ 5,022	\$ 5,022
101-12- 123 - Purchasing	\$ 558	\$ 558
101-12- 125 - Human Resources	\$ 6,138	\$ 6,138
101-15- 150 - City Attorney	\$ 5,580	\$ 5,580
101-30- 301 - Building Maintenance Division	\$ 7,254	\$ 7,254
101-50- 501 - Finance	\$ 17,298	\$ 17,298
101-50- 502 - Revenue	\$ 2,232	\$ 2,232
101-10-100 - City Council	\$ 15,066	\$ 15,066
101-16-163 - Land Use Engineering	\$ 6,138	\$ 6,138
101-16-164 - Planning	\$ 21,762	\$ 21,762
101-19-190 - Library Administration	\$ 2,232	\$ 2,232
101-20-202 - Support Services Bureau	\$ 12,834	\$ 12,834
101-20-204 - Community Services Bureau	\$ 5,022	\$ 5,022
101-25-250 - Fire Suppression	\$ 12,276	\$ 12,276
101-30-300 - FCS - Administration	\$ 6,696	\$ 6,696
101-30-303 - Parks	\$ 7,812	\$ 7,812
101-30-304 - Streets	\$ 8,370	\$ 8,370
101-30-305 - Trees	\$ 558	\$ 558
101-30-306 - Code Enforcement	\$ 558	\$ 558
101-30-309 - Recreation and Senior Services	\$ 25,110	\$ 25,110
101-30-310 - City Hall - State Street	\$ 1,116	\$ 1,116
101-40-400 - Engineering	\$ 32,921	\$ 32,921
101-40-401 - Streets & Inspections	\$ 11,160	\$ 11,160
200 - Grants	\$ 4,464	\$ 4,464
210 - Measure I Fund (2010)	\$ 1,674	\$ 1,674
254 - Freeway Interchange Fund	\$ 558	\$ 558
501-40 - Water Fund	\$ 8,370	\$ 8,370
511-30 - Solid Waste	\$ 2,232	\$ 2,232
521-40 - Wastewater Fund	\$ 5,580	\$ 5,580

ALLOCATION SUMMARY

101-11- 110 - City Clerk

	<u>Council & Records Support</u>	<u>Total</u>
538-30 - Groves Fund	\$ 2,790	\$ 2,790
564-30 - Aviation Fund	\$ 2,790	\$ 2,790
604-50 - Information Technology Services Fund	\$ 4,464	\$ 4,464
607-30 - Equipment Maintenance Fund	\$ 3,348	\$ 3,348
608-50 - Utility Billing Fund	\$ 558	\$ 558
Total	\$ 255,273	\$255,273

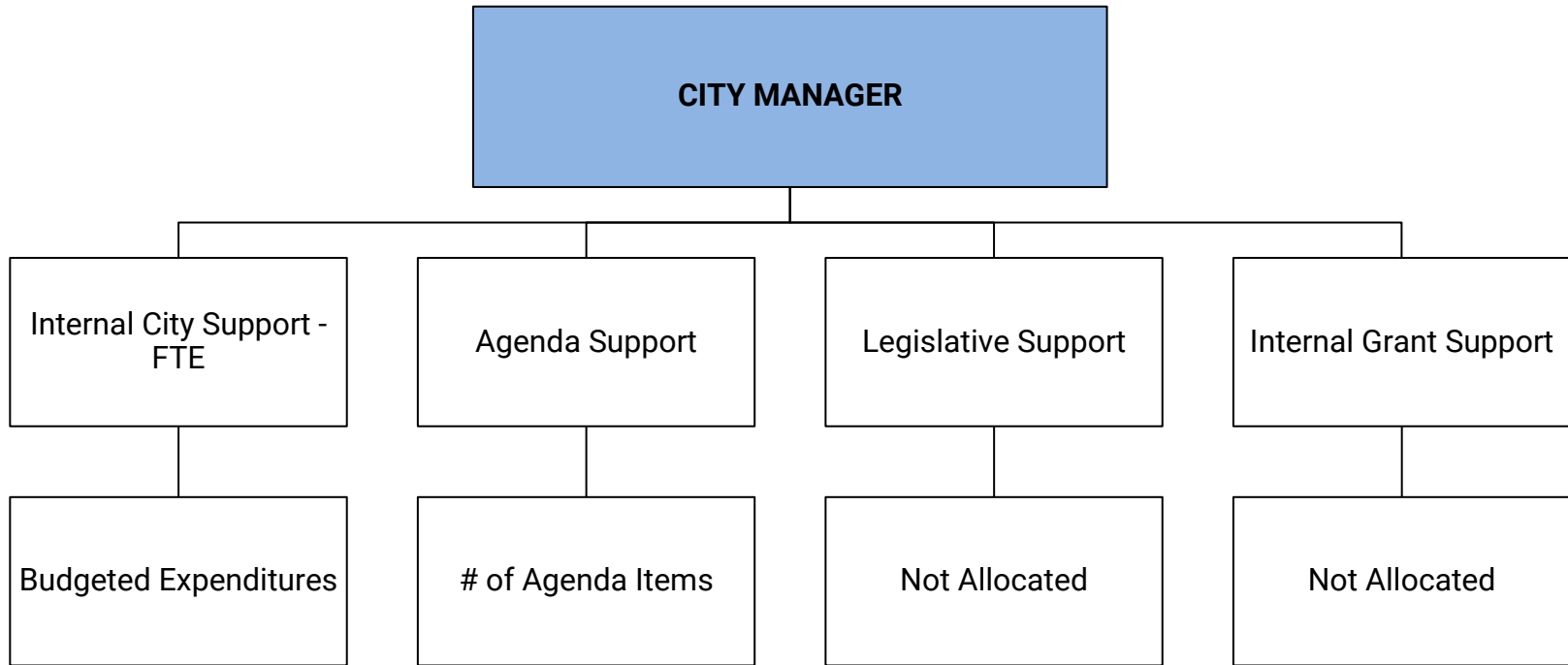
3 City Manager

The City Manager Department is responsible for leading the administrative operation of the City and providing direction to all City departments. The Department also facilitates City Council meetings and assists with implementing the policy direction of the City Council. The City Manager Department's costs are allocated to Receiving Departments as follows:

- **Internal City Support** – represents the costs associated with providing management and oversight of City funds and departments. This function is allocated based upon budgeted expenditures by Department/Division/Fund.¹
- **Agenda Support** – represents the costs associated with facilitating and overseeing agenda item development. This function is allocated based upon number of agenda items by Department/Division/Fund.
- **Legislative Support** – represents the costs associated with managing the City's legislative agenda on behalf of City Departments. As these services benefit the overall goals of the City and its inhabitants, its costs have not been further allocated to City funds and departments.
- **Internal Grant Support** – represents the costs associated with managing grants on behalf of the City Manager's Department. As these services are internal to the City Manager's Department, it has not been further allocated to any City fund or department.

The chart on the following page illustrates the functions and measures used to allocate City Manager costs. The top tier shows the Central Service Department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs Citywide. The pages following the chart provide an aggregate picture of the Department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

¹ Since various staff are directly funded out of 501 Water, 511 Solid Waste, and 521 Wastewater the expenditures for these funds were excluded. Additionally, large one-time expenditures were excluded (i.e. Bad Debt Expense, Capital Leases, Depreciation Expense, General Govt. Services Surcharge, Interest, Resale Materials, Retiree Health Insurance, Taxes, Debt Services, and Fixed Assets).



COSTS TO BE ALLOCATED**101-12- 120 - City Manager**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 786,973		\$ 786,973
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
– Building and Equipment Use	\$ 5,895	\$ -	\$ 5,895
101-11- 110 - City Clerk	\$ 3,875	\$ 1,147	\$ 5,022
101-12- 120 - City Manager		\$ 4,740.81	\$ 4,740.81
101-12- 121 - Communications & Comm. Relations		\$ 19,421	\$ 19,421
101-12- 123 - Purchasing		\$ 2,109	\$ 2,109
101-12- 125 - Human Resources		\$ 29,970	\$ 29,970
101-15- 150 - City Attorney		\$ 10,451	\$ 10,451
101-30- 301 - Building Maintenance Division		\$ 12,721	\$ 12,721
101-50- 501 - Finance		\$ 11,237	\$ 11,237
101-50- 502 - Revenue		\$ 434	\$ 434
Total Incoming Costs	<u>\$ 9,770</u>	<u>\$ 92,232</u>	<u>\$ 102,001</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 796,743</u>	<u>\$ 92,232</u>	<u>\$ 888,974</u>

DEPARTMENTAL EXPENSE DETAIL

101-12- 120 - City Manager

Expense Type	Expense (\$)	Internal City Support	Agenda Support	Legislative Support	Internal Grant Support
Personnel					
Salaries & Wages	\$ 673,119	\$ 340,767	\$ 80,144	\$ 125,556	\$ 126,653
Subtotal Personnel Cost	\$ 673,119	\$ 340,767	\$ 80,144	\$ 125,556	\$ 126,653
Operating Services & Supplies					
Services	\$ 38,568	\$ 19,525	\$ 4,592	\$ 7,194	\$ 7,257
Supplies	\$ 7,414	\$ 3,753	\$ 883	\$ 1,383	\$ 1,395
Info Tech Service Charges	\$ 57,372	\$ 29,045	\$ 6,831	\$ 10,702	\$ 10,795
Professional Services	\$ 10,500	\$ 5,316	\$ 1,250	\$ 1,959	\$ 1,976
Subtotal Operating Cost	\$ 113,854	\$ 57,639	\$ 13,556	\$ 21,237	\$ 21,423
DEPARTMENTAL EXPENDITURES	\$ 786,973	\$ 398,405	\$ 93,700	\$ 146,793	\$ 148,075
Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 786,973	\$ 398,405	\$ 93,700	\$ 146,793	\$ 148,075
First Allocation					
Incoming - All Others	\$ 9,770	\$ 4,946	\$ 1,163	\$ 1,822	\$ 1,838
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (298,529)	\$ -	\$ -	\$ (148,615)	\$ (149,913)
Subtotal of First Allocation	\$ 498,214	\$ 403,351	\$ 94,863	\$ -	\$ -
Second Allocation					
Incoming - All Others	\$ 92,232	\$ 46,692	\$ 10,981	\$ 17,204	\$ 17,354
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (34,558)	\$ -	\$ -	\$ (17,204)	\$ (17,354)
Subtotal of Second Allocation	\$ 57,674	\$ 46,692.25	\$ 10,981.41	\$ -	\$ -
TOTAL ALLOCATED	\$ 555,888	\$ 450,043	\$ 105,844	\$ -	\$ -

101-12- 120 - City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Internal City Support						
101-11- 110 - City Clerk	596,699	0.568%	\$ 2,292	\$ 2,292		\$ 2,292
101-12- 120 - City Manager	751,019	0.715%	\$ 2,885	\$ 2,885		\$ 2,885
101-12- 121 - Communications & Comm. Relations	691,193	0.658%	\$ 2,655	\$ 2,655	\$ 311	\$ 2,966
101-12- 123 - Purchasing	350,750	0.334%	\$ 1,347	\$ 1,347	\$ 158	\$ 1,505
101-12- 125 - Human Resources	915,501	0.872%	\$ 3,517	\$ 3,517	\$ 412	\$ 3,929
101-15- 150 - City Attorney	775,452	0.738%	\$ 2,979	\$ 2,979	\$ 349	\$ 3,328
101-30- 301 - Building Maintenance Division	2,205,710	2.101%	\$ 8,473	\$ 8,473	\$ 994	\$ 9,466
101-50- 501 - Finance	1,749,192	1.666%	\$ 6,719	\$ 6,719	\$ 788	\$ 7,507
101-50- 502 - Revenue	1,003,034	0.955%	\$ 3,853	\$ 3,853	\$ 452	\$ 4,305
101-10-100 - City Council	556,249	0.530%	\$ 2,137	\$ 2,137	\$ 251	\$ 2,387
101-12-124 - Print Shop	5,175	0.005%	\$ 20	\$ 20	\$ 2	\$ 22
101-16-161 - Economic Development	647,084	0.616%	\$ 2,486	\$ 2,486	\$ 291	\$ 2,777
101-16-162 - Building & Safety	1,772,111	1.688%	\$ 6,807	\$ 6,807	\$ 798	\$ 7,605
101-16-163 - Land Use Engineering	584,298	0.556%	\$ 2,244	\$ 2,244	\$ 263	\$ 2,508
101-16-164 - Planning	2,011,198	1.915%	\$ 7,725	\$ 7,725	\$ 906	\$ 8,631
101-19-190 - Library Administration	2,912,512	2.774%	\$ 11,187	\$ 11,187	\$ 1,312	\$ 12,499
101-19-191 - Lincoln Shrine	1,197	0.001%	\$ 5	\$ 5	\$ 1	\$ 5
101-20-200 - Patrol Services	25,451,432	24.238%	\$ 97,763	\$ 97,763	\$ 11,464	\$109,228
101-20-201 - Communications Unit	2,835,909	2.701%	\$ 10,893	\$ 10,893	\$ 1,277	\$ 12,171
101-20-202 - Support Services Bureau	5,429,198	5.170%	\$ 20,855	\$ 20,855	\$ 2,446	\$ 23,300
101-20-204 - Community Services Bureau	199,741	0.190%	\$ 767	\$ 767	\$ 90	\$ 857
101-20-205 - Special Services Bureau	455,556	0.434%	\$ 1,750	\$ 1,750	\$ 205	\$ 1,955
101-25-250 - Fire Suppression	16,477,696	15.692%	\$ 63,294	\$ 63,294	\$ 7,422	\$ 70,716
101-25-251 - Community Risk Reduction	1,002,760	0.955%	\$ 3,852	\$ 3,852	\$ 452	\$ 4,303
101-25-252 - Training Program	111,525	0.106%	\$ 428	\$ 428	\$ 50	\$ 479
101-25-254 - Emergency Preparedness	158,887	0.151%	\$ 610	\$ 610	\$ 72	\$ 682
101-30-300 - FCS - Administration	1,304,003	1.242%	\$ 5,009	\$ 5,009	\$ 587	\$ 5,596
101-30-303 - Parks	3,321,399	3.163%	\$ 12,758	\$ 12,758	\$ 1,496	\$ 14,254
101-30-305 - Trees	1,735,042	1.652%	\$ 6,665	\$ 6,665	\$ 782	\$ 7,446
101-30-306 - Code Enforcement	635,003	0.605%	\$ 2,439	\$ 2,439	\$ 286	\$ 2,725
101-30-309 - Recreation and Senior Services	1,976,583	1.882%	\$ 7,592	\$ 7,592	\$ 890	\$ 8,483
101-30-310 - City Hall - State Street	969,959	0.924%	\$ 3,726	\$ 3,726	\$ 437	\$ 4,163
101-30-311 - Animal Services	797,656	0.760%	\$ 3,064	\$ 3,064	\$ 359	\$ 3,423
101-40-400 - Engineering	971,058	0.925%	\$ 3,730	\$ 3,730	\$ 437	\$ 4,167
101-40-401 - Streets & Inspections	2,874,327	2.737%	\$ 11,041	\$ 11,041	\$ 1,295	\$ 12,336
101-40-402 - Electrical	1,461,713	1.392%	\$ 5,615	\$ 5,615	\$ 658	\$ 6,273
205-25 - Emergency Medical Services Fund	5,656,011	5.386%	\$ 21,726	\$ 21,726	\$ 2,548	\$ 24,273

101-12- 120 - City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
206 - Household Hazardous Waste Fund	135,939	0.129%	\$ 522	\$ 522	\$ 61	\$ 583
211-40 - PARIS	509,568	0.485%	\$ 1,957	\$ 1,957	\$ 230	\$ 2,187
221 - Air Quality Improvement Fund	417	0.000%	\$ 2	\$ 2	\$ 0	\$ 2
236 - Downtown Redlands Business Area Fund	109,558	0.104%	\$ 421	\$ 421	\$ 49	\$ 470
237 - Parking Authority Fund	18,900	0.018%	\$ 73	\$ 73	\$ 9	\$ 81
246 - Asset Forfeiture Fund	191,924	0.183%	\$ 737.2	\$ 737	\$ 86	\$ 824
249 - Supplemental Law Enforcement Fund	251,391	0.239%	\$ 966	\$ 966	\$ 113	\$ 1,079
250 - Park and Open Space Development Fund	3,658	0.003%	\$ 14	\$ 14	\$ 2	\$ 16
253 - Traffic Signals Fund	100,000	0.095%	\$ 384	\$ 384	\$ 45	\$ 429
260-30 - Street Lighting District #1 Fund	20,012	0.019%	\$ 77	\$ 77	\$ 9	\$ 86
261-30 - CFD 2004-1 Assessments Fund	449,420	0.428%	\$ 1,726	\$ 1,726	\$ 202	\$ 1,929
263-30 - Landscape Maintenance District Fund	47,607	0.045%	\$ 183	\$ 183	\$ 21	\$ 204
305 - General Debt Service Fund	3,165	0.003%	\$ 12	\$ 12	\$ 1	\$ 14
405 - Storm Drain Construction Fund	571,500	0.544%	\$ 2,195	\$ 2,195	\$ 257	\$ 2,453
531-40 - Nonpotable Water Fund	551,473	0.525%	\$ 2,118	\$ 2,118	\$ 248	\$ 2,367
538-30 - Groves Fund	1,073,142	1.022%	\$ 4,122	\$ 4,122	\$ 483	\$ 4,606
562-30 - Cemetery Fund	1,002,818	0.955%	\$ 3,852	\$ 3,852	\$ 452	\$ 4,304
564-30 - Aviation Fund	338,091	0.322%	\$ 1,299	\$ 1,299	\$ 152	\$ 1,451
602-12 - Liability Self Insurance Fund	344,098	0.328%	\$ 1,322	\$ 1,322	\$ 155	\$ 1,477
604-50 - Information Technology Services Fund	3,052,645	2.907%	\$ 11,726	\$ 11,726	\$ 1,375	\$ 13,101
606-12 - Workers' Compensation Fund	1,132,651	1.079%	\$ 4,351	\$ 4,351	\$ 510	\$ 4,861
607-30 - Equipment Maintenance Fund	1,863,315	1.774%	\$ 7,157	\$ 7,157	\$ 839	\$ 7,997
608-50 - Utility Billing Fund	1,814,601	1.728%	\$ 6,970	\$ 6,970	\$ 817	\$ 7,788
810 - Community Facilities District Fund	48,000	0.046%	\$ 184	\$ 184	\$ 22	\$ 206
820-16 - Successor to RDA Fund	19,468	0.019%	\$ 75	\$ 75	\$ 9	\$ 84
Total	105,007,193.00	100.000%	\$403,351	\$403,351	\$ 46,692	\$450,043

Allocation Basis:

Budgeted Expenditures

Source of Allocation:

FY22-23 Adopted Budget

101-12- 120 - City Manager**ALLOCATION DETAIL**

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Agenda Support						
101-11- 110 - City Clerk	11	2.391%	\$ 2,268	\$ 2,268		\$ 2,268
101-12- 120 - City Manager	9	1.957%	\$ 1,856	\$ 1,856		\$ 1,856
101-12- 123 - Purchasing	1	0.217%	\$ 206	\$ 206	\$ 25	\$ 231
101-12- 125 - Human Resources	11	2.391%	\$ 2,268	\$ 2,268	\$ 275	\$ 2,543
101-15- 150 - City Attorney	10	2.174%	\$ 2,062	\$ 2,062	\$ 250	\$ 2,312
101-30- 301 - Building Maintenance Division	13	2.826%	\$ 2,681	\$ 2,681	\$ 324	\$ 3,005
101-50- 501 - Finance	31	6.739%	\$ 6,393	\$ 6,393	\$ 774	\$ 7,167
101-50- 502 - Revenue	4	0.870%	\$ 825	\$ 825	\$ 100	\$ 925
101-10-100 - City Council	27	5.870%	\$ 5,568	\$ 5,568	\$ 674	\$ 6,242
101-16-163 - Land Use Engineering	11	2.391%	\$ 2,268	\$ 2,268	\$ 275	\$ 2,543
101-16-164 - Planning	39	8.478%	\$ 8,043	\$ 8,043	\$ 973	\$ 9,016
101-19-190 - Library Administration	4	0.870%	\$ 825	\$ 825	\$ 100	\$ 925
101-20-202 - Support Services Bureau	23	5.000%	\$ 4,743	\$ 4,743	\$ 574	\$ 5,317
101-20-204 - Community Services Bureau	9	1.957%	\$ 1,856	\$ 1,856	\$ 225	\$ 2,081
101-25-250 - Fire Suppression	22	4.783%	\$ 4,537	\$ 4,537	\$ 549	\$ 5,086
101-30-300 - FCS - Administration	12	2.609%	\$ 2,475	\$ 2,475	\$ 299	\$ 2,774
101-30-303 - Parks	14	3.043%	\$ 2,887	\$ 2,887	\$ 349	\$ 3,237
101-30-304 - Streets	15	3.261%	\$ 3,093	\$ 3,093	\$ 374	\$ 3,468
101-30-305 - Trees	1	0.217%	\$ 206	\$ 206	\$ 25	\$ 231
101-30-306 - Code Enforcement	1	0.217%	\$ 206	\$ 206	\$ 25	\$ 231
101-30-309 - Recreation and Senior Services	45	9.783%	\$ 9,280	\$ 9,280	\$ 1,123	\$ 10,403
101-30-310 - City Hall - State Street	2	0.435%	\$ 412	\$ 412	\$ 50	\$ 462
101-40-400 - Engineering	59	12.826%	\$ 12,167	\$ 12,167	\$ 1,473	\$ 13,640
101-40-401 - Streets & Inspections	20	4.348%	\$ 4,124	\$ 4,124	\$ 499	\$ 4,624
200 - Grants	8	1.739%	\$ 1,650	\$ 1,650	\$ 200	\$ 1,849
210 - Measure I Fund (2010)	3	0.652%	\$ 619	\$ 619	\$ 75	\$ 694
254 - Freeway Interchange Fund	1	0.217%	\$ 206	\$ 206	\$ 25	\$ 231
501-40 - Water Fund	15	3.261%	\$ 3,093	\$ 3,093	\$ 374	\$ 3,468
511-30 - Solid Waste	4	0.870%	\$ 825	\$ 825	\$ 100	\$ 925
521-40 - Wastewater Fund	10	2.174%	\$ 2,062	\$ 2,062	\$ 250	\$ 2,312

101-12- 120 - City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
538-30 - Groves Fund	5	1.087%	\$ 1,031	\$ 1,031	\$ 125	\$ 1,156
564-30 - Aviation Fund	5	1.087%	\$ 1,031	\$ 1,031	\$ 125	\$ 1,156
604-50 - Information Technology Services Fund	8	1.739%	\$ 1,650	\$ 1,650	\$ 200	\$ 1,849
607-30 - Equipment Maintenance Fund	6	1.304%	\$ 1,237	\$ 1,237	\$ 150	\$ 1,387
608-50 - Utility Billing Fund	1	0.217%	\$ 206	\$ 206	\$ 25	\$ 231
Total	460.00	100.000%	\$ 94,863	\$ 94,863	\$ 10,981	\$105,844

Allocation Basis:

of Agenda Items

Source of Allocation:

Agenda Item Report

ALLOCATION SUMMARY**101-12- 120 - City Manager**

	<u>Internal City Support</u>	<u>Agenda Support</u>	<u>Total</u>
101-11- 110 - City Clerk	\$ 2,292	\$ 2,268	\$ 4,560
101-12- 120 - City Manager	\$ 2,885	\$ 1,856	\$ 4,740.81
101-12- 121 - Communications & Comm. Relations	\$ 2,966	\$ -	\$ 2,966
101-12- 123 - Purchasing	\$ 1,505	\$ 231	\$ 1,736
101-12- 125 - Human Resources	\$ 3,929	\$ 2,543	\$ 6,472
101-15- 150 - City Attorney	\$ 3,328	\$ 2,312	\$ 5,640
101-30- 301 - Building Maintenance Division	\$ 9,466	\$ 3,005	\$ 12,471
101-50- 501 - Finance	\$ 7,507	\$ 7,167	\$ 14,673
101-50- 502 - Revenue	\$ 4,305	\$ 925	\$ 5,229
101-10-100 - City Council	\$ 2,387	\$ 6,242	\$ 8,629
101-12-124 - Print Shop	\$ 22	\$ -	\$ 22
101-16-161 - Economic Development	\$ 2,777	\$ -	\$ 2,777
101-16-162 - Building & Safety	\$ 7,605	\$ -	\$ 7,605.22
101-16-163 - Land Use Engineering	\$ 2,508	\$ 2,543	\$ 5,051
101-16-164 - Planning	\$ 8,631	\$ 9,016	\$ 17,647
101-19-190 - Library Administration	\$ 12,499	\$ 925	\$ 13,424
101-19-191 - Lincoln Shrine	\$ 5	\$ -	\$ 5
101-20-200 - Patrol Services	\$ 109,228	\$ -	\$ 109,227.75
101-20-201 - Communications Unit	\$ 12,171	\$ -	\$ 12,170.63
101-20-202 - Support Services Bureau	\$ 23,300	\$ 5,317	\$ 28,617.20
101-20-204 - Community Services Bureau	\$ 857	\$ 2,081	\$ 2,937.84
101-20-205 - Special Services Bureau	\$ 1,955	\$ -	\$ 1,955
101-25-250 - Fire Suppression	\$ 70,716	\$ 5,086	\$ 75,802
101-25-251 - Community Risk Reduction	\$ 4,303	\$ -	\$ 4,303.46
101-25-252 - Training Program	\$ 479	\$ -	\$ 479
101-25-254 - Emergency Preparedness	\$ 682	\$ -	\$ 682
101-30-300 - FCS - Administration	\$ 5,596	\$ 2,774	\$ 8,370
101-30-303 - Parks	\$ 14,254	\$ 3,237	\$ 17,490.71
101-30-304 - Streets	\$ -	\$ 3,468	\$ 3,467.72

ALLOCATION SUMMARY**101-12- 120 - City Manager**

	<u>Internal City Support</u>	<u>Agenda Support</u>	<u>Total</u>
101-30-305 - Trees	\$ 7,446	\$ 231	\$ 7,677
101-30-306 - Code Enforcement	\$ 2,725	\$ 231	\$ 2,956
101-30-309 - Recreation and Senior Services	\$ 8,483	\$ 10,403	\$ 18,885.90
101-30-310 - City Hall - State Street	\$ 4,163	\$ 462	\$ 4,625
101-30-311 - Animal Services	\$ 3,423	\$ -	\$ 3,423
101-40-400 - Engineering	\$ 4,167	\$ 13,640	\$ 17,807.11
101-40-401 - Streets & Inspections	\$ 12,336	\$ 4,624	\$ 16,959.13
101-40-402 - Electrical	\$ 6,273	\$ -	\$ 6,273.11
200 - Grants	\$ -	\$ 1,849	\$ 1,849
205-25 - Emergency Medical Services Fund	\$ 24,273	\$ -	\$ 24,273
206 - Household Hazardous Waste Fund	\$ 583	\$ -	\$ 583.40
210 - Measure I Fund (2010)	\$ -	\$ 694	\$ 693.54
211-40 - PARIS	\$ 2,187	\$ -	\$ 2,186.87
221 - Air Quality Improvement Fund	\$ 2	\$ -	\$ 1.79
236 - Downtown Redlands Business Area Fund	\$ 470	\$ -	\$ 470
237 - Parking Authority Fund	\$ 81	\$ -	\$ 81
246 - Asset Forfeiture Fund	\$ 824	\$ -	\$ 823.66
249 - Supplemental Law Enforcement Fund	\$ 1,079	\$ -	\$ 1,079
250 - Park and Open Space Development Fund	\$ 16	\$ -	\$ 16
253 - Traffic Signals Fund	\$ 429	\$ -	\$ 429
254 - Freeway Interchange Fund	\$ -	\$ 231	\$ 231.18
260-30 - Street Lighting District #1 Fund	\$ 86	\$ -	\$ 85.88
261-30 - CFD 2004-1 Assessments Fund	\$ 1,929	\$ -	\$ 1,929
263-30 - Landscape Maintenance District Fund	\$ 204	\$ -	\$ 204
305 - General Debt Service Fund	\$ 14	\$ -	\$ 14
405 - Storm Drain Construction Fund	\$ 2,453	\$ -	\$ 2,453
501-40 - Water Fund	\$ -	\$ 3,468	\$ 3,468
511-30 - Solid Waste	\$ -	\$ 925	\$ 925
521-40 - Wastewater Fund	\$ -	\$ 2,312	\$ 2,312

ALLOCATION SUMMARY

101-12- 120 - City Manager

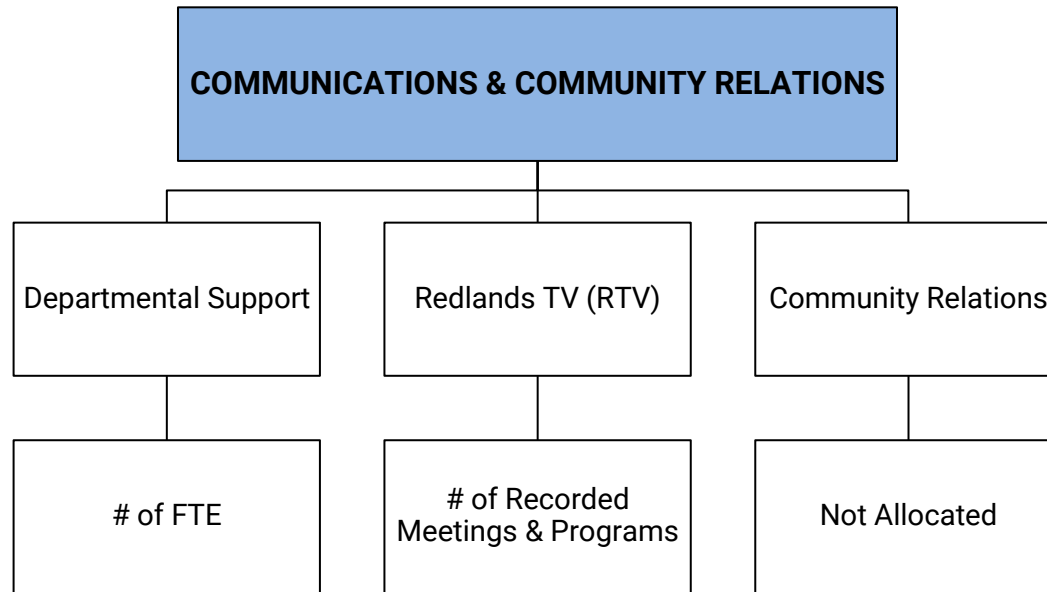
	<u>Internal City Support</u>	<u>Agenda Support</u>	<u>Total</u>
531-40 - Nonpotable Water Fund	\$ 2,367	\$ -	\$ 2,367
538-30 - Groves Fund	\$ 4,606	\$ 1,156	\$ 5,761
562-30 - Cemetery Fund	\$ 4,304	\$ -	\$ 4,304
564-30 - Aviation Fund	\$ 1,451	\$ 1,156	\$ 2,607
602-12 - Liability Self Insurance Fund	\$ 1,477	\$ -	\$ 1,477
604-50 - Information Technology Services Fund	\$ 13,101	\$ 1,849	\$ 14,950
606-12 - Workers' Compensation Fund	\$ 4,861	\$ -	\$ 4,861
607-30 - Equipment Maintenance Fund	\$ 7,997	\$ 1,387	\$ 9,384
608-50 - Utility Billing Fund	\$ 7,788	\$ 231	\$ 8,019
810 - Community Facilities District Fund	\$ 206	\$ -	\$ 206
820-16 - Successor to RDA Fund	\$ 84	\$ -	\$ 84
Total	\$ 450,043	\$ 105,844	\$ 555,888

4 Communications and Community Relations

The Communications and Community Relations Division, which is part of the City Manager Department, is responsible overseeing the City's communication initiatives, managing the City's media channels and informing the community of City services and events. The costs associated with the Communications and Community Relations Department are allocated to Receiving Departments as follows:

- **Departmental Support** – represents the costs associated with acting as an intermediary between City Departments and the media, reviewing correspondence, managing interviews, and updating the City's website and social media on behalf of the City and its Departments. This function is allocated by number of full-time employees (FTE) by Department/Division/Fund.
- **Redlands TV (RTV)** – represents the costs associated with operations and development of TV programming. This function is allocated by number of recorded meetings and programs by Department/Division/Fund.
- **Community Relations** – represents the costs associated community engagement and outreach. This function is in relation to the public and does not directly support any City fund or department, hence it is not further allocated.

The chart on the following page illustrates the functions and measures used to allocate Communications and Community Relations costs. The top tier shows the Central Service Department/Division, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs Citywide. The pages following the chart provide an aggregate picture of the Division's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED

101-12- 121 - Communications & Comm. Relations

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 641,634		\$ 641,634
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
– Building and Equipment Use	\$ 2,211	\$ -	\$ 2,211
101-12- 120 - City Manager	\$ 2,655	\$ 311	\$ 2,966
101-12- 121 - Communications & Comm. Relations		\$ 1,587	\$ 1,587
101-12- 123 - Purchasing		\$ 47	\$ 47
101-12- 125 - Human Resources		\$ 29,970	\$ 29,970
101-15- 150 - City Attorney		\$ 1,232	\$ 1,232
101-30- 301 - Building Maintenance Division		\$ 51,957	\$ 51,957
101-50- 501 - Finance		\$ 6,354	\$ 6,354
101-50- 502 - Revenue		\$ 401	\$ 401
Total Incoming Costs	<u>\$ 4,866</u>	<u>\$ 91,859</u>	<u>\$ 96,725</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 646,500</u>	<u>\$ 91,859</u>	<u>\$ 738,359</u>

DEPARTMENTAL EXPENSE DETAIL

101-12- 121 - Communications & Comm. Relations

Expense Type	Expense (\$)	General Admin	Departmental Support	Redlands TV (RTV)	Community Relations
Personnel					
Salaries & Wages	\$ 534,452	\$ 51,491	\$ 195,685	\$ 157,918	\$ 129,359
Subtotal Personnel Cost	\$ 534,452	\$ 51,491	\$ 195,685	\$ 157,918	\$ 129,359
Operating Services & Supplies					
Services	\$ 15,537	\$ 1,497	\$ 5,689	\$ 4,591	\$ 3,761
Supplies	\$ 4,650	\$ 448	\$ 1,703	\$ 1,374	\$ 1,125
Info Tech Service Charges	\$ 25,499	\$ 2,457	\$ 9,336	\$ 7,534	\$ 6,172
Professional Services	\$ 30,707	\$ 2,958	\$ 11,243	\$ 9,073	\$ 7,432
City Garage Charges	\$ 789	\$ 76	\$ 289	\$ 233	\$ 191
All Other Equipment	\$ 30,000	\$ 2,890	\$ 10,984	\$ 8,864	\$ 7,261
Subtotal Operating Cost	\$ 107,182	\$ 10,326	\$ 39,244	\$ 31,670	\$ 25,942
DEPARTMENTAL EXPENDITURES	\$ 641,634	\$ 61,817	\$ 234,929	\$ 189,587	\$ 155,301
Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 641,634	\$ 61,817	\$ 234,929	\$ 189,587	\$ 155,301
First Allocation					
Incoming - All Others	\$ 4,866	\$ 469	\$ 1,781	\$ 1,438	\$ 1,178
Reallocate Admin Costs	\$ (0)	\$ (62,286)	\$ 25,237	\$ 20,366	\$ 16,683
Unallocated Costs	\$ (173,161)		\$ -	\$ -	\$ (173,161)
Subtotal of First Allocation	\$ 473,338		\$ 261,947	\$ 211,391	\$ -
Second Allocation					
Incoming - All Others	\$ 91,859	\$ 8,850	\$ 33,633	\$ 27,142	\$ 22,234
Reallocate Admin Costs	\$ -	\$ (8,850)	\$ 3,586	\$ 2,894	\$ 2,370
Unallocated Costs	\$ (24,604)		\$ -	\$ -	\$ (24,604)
Subtotal of Second Allocation	\$ 67,255		\$ 37,219.24	\$ 30,035.89	\$ -
TOTAL ALLOCATED	\$ 540,593		\$ 299,166	\$ 241,427	\$ -

101-12- 121 - Communications & Comm. Relations**ALLOCATION DETAIL**

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Support						
101-11- 110 - City Clerk	2.00	0.385%	\$ 1,007	\$ 1,007		\$ 1,007
101-12- 120 - City Manager	2.99	0.575%	\$ 1,506	\$ 1,506		\$ 1,506
101-12- 121 - Communications & Comm. Relations	3.15	0.606%	\$ 1,587	\$ 1,587		\$ 1,587
101-12- 123 - Purchasing	2.10	0.404%	\$ 1,058	\$ 1,058	\$ 153	\$ 1,211
101-12- 125 - Human Resources	4.55	0.875%	\$ 2,292	\$ 2,292	\$ 331	\$ 2,623
101-15- 150 - City Attorney	2.20	0.423%	\$ 1,108	\$ 1,108	\$ 160	\$ 1,268
101-30- 301 - Building Maintenance Division	2.55	0.490%	\$ 1,285	\$ 1,285	\$ 185	\$ 1,470
101-50- 501 - Finance	9.29	1.787%	\$ 4,680	\$ 4,680	\$ 675	\$ 5,355
101-50- 502 - Revenue	3.10	0.596%	\$ 1,562	\$ 1,562	\$ 225	\$ 1,787
101-10-100 - City Council	1.13	0.217%	\$ 569	\$ 569	\$ 82	\$ 651
101-16-161 - Economic Development	2.00	0.385%	\$ 1,007	\$ 1,007	\$ 145	\$ 1,153
101-16-162 - Building & Safety	8.00	1.538%	\$ 4,030	\$ 4,030	\$ 582	\$ 4,612
101-16-163 - Land Use Engineering	2.65	0.510%	\$ 1,335	\$ 1,335	\$ 193	\$ 1,528
101-16-164 - Planning	10.00	1.923%	\$ 5,037	\$ 5,037	\$ 727	\$ 5,764
101-19-190 - Library Administration	20.00	3.846%	\$ 10,075	\$ 10,075	\$ 1,454	\$ 11,529
101-20-200 - Patrol Services	99.00	19.038%	\$ 49,870	\$ 49,870	\$ 7,199	\$ 57,068
101-20-201 - Communications Unit	16.00	3.077%	\$ 8,060	\$ 8,060	\$ 1,163	\$ 9,223
101-20-202 - Support Services Bureau	13.00	2.500%	\$ 6,549	\$ 6,549	\$ 945	\$ 7,494
101-25-250 - Fire Suppression	36.55	7.029%	\$ 18,412	\$ 18,412	\$ 2,658	\$ 21,069
101-25-251 - Community Risk Reduction	5.00	0.962%	\$ 2,519	\$ 2,519	\$ 364	\$ 2,882
101-25-254 - Emergency Preparedness	0.35	0.067%	\$ 176	\$ 176	\$ 25	\$ 202
101-30-300 - FCS - Administration	3.31	0.637%	\$ 1,667	\$ 1,667	\$ 241	\$ 1,908
101-30-302 - Electrical	0.01	0.002%	\$ 5	\$ 5	\$ 1	\$ 6
101-30-303 - Parks	12.88	2.477%	\$ 6,488	\$ 6,488	\$ 937	\$ 7,425
101-30-304 - Streets	0.01	0.002%	\$ 5	\$ 5	\$ 1	\$ 6
101-30-305 - Trees	4.22	0.812%	\$ 2,126	\$ 2,126	\$ 307	\$ 2,433
101-30-306 - Code Enforcement	4.58	0.881%	\$ 2,307	\$ 2,307	\$ 333	\$ 2,640
101-30-309 - Recreation and Senior Services	9.04	1.738%	\$ 4,554	\$ 4,554	\$ 657	\$ 5,211
101-30-310 - City Hall - State Street	0.80	0.154%	\$ 403	\$ 403	\$ 58	\$ 461
101-30-311 - Animal Services	4.00	0.769%	\$ 2,015	\$ 2,015	\$ 291	\$ 2,306

101-12- 121 - Communications & Comm. Relations

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
101-40-400 - Engineering	2.05	0.394%	\$ 1,033	\$ 1,033	\$ 149	\$ 1,182
101-40-401 - Streets & Inspections	15.80	3.038%	\$ 7,959	\$ 7,959	\$ 1,149	\$ 9,108
101-40-402 - Electrical	1.00	0.192%	\$ 504	\$ 504	\$ 73	\$ 576
205-25 - Emergency Medical Services Fund	22.00	4.231%	\$ 11,082	\$ 11,082	\$ 1,600	\$ 12,682
211-40 - PARIS	2.70	0.519%	\$ 1,360	\$ 1,360	\$ 196	\$ 1,556
260-30 - Street Lighting District #1 Fund	0.09	0.017%	\$ 45	\$ 45	\$ 7	\$ 52
261-30 - CFD 2004-1 Assessments Fund	0.50	0.096%	\$ 252	\$ 252	\$ 36	\$ 288
263-30 - Landscape Maintenance District Fund	0.03	0.006%	\$ 15	\$ 15	\$ 2	\$ 17
501-40 - Water Fund	64.03	12.313%	\$ 32,254	\$ 32,254	\$ 4,656	\$ 36,910
511-30 - Solid Waste	47.62	9.158%	\$ 23,988	\$ 23,988	\$ 3,463	\$ 27,450
521-40 - Wastewater Fund	31.76	6.108%	\$ 15,999	\$ 15,999	\$ 2,309	\$ 18,308
531-40 - Nonpotable Water Fund	0.52	0.100%	\$ 262	\$ 262	\$ 38	\$ 300
538-30 - Groves Fund	2.00	0.385%	\$ 1,007	\$ 1,007	\$ 145	\$ 1,153
562-30 - Cemetery Fund	4.45	0.856%	\$ 2,242	\$ 2,242	\$ 324	\$ 2,565
564-30 - Aviation Fund	1.26	0.242%	\$ 635	\$ 635	\$ 92	\$ 726
602-12 - Liability Self Insurance Fund	1.20	0.231%	\$ 604	\$ 604	\$ 87	\$ 692
604-50 - Information Technology Services Fund	12.79	2.460%	\$ 6,443	\$ 6,443	\$ 930	\$ 7,373
606-12 - Workers' Compensation Fund	4.20	0.808%	\$ 2,116	\$ 2,116	\$ 305	\$ 2,421
607-30 - Equipment Maintenance Fund	7.41	1.425%	\$ 3,733	\$ 3,733	\$ 539	\$ 4,271
608-50 - Utility Billing Fund	14.10	2.711%	\$ 7,103	\$ 7,103	\$ 1,025	\$ 8,128
820-16 - Successor to RDA Fund	0.04	0.008%	\$ 20	\$ 20	\$ 3	\$ 23
Total	520.01	100.000%	\$261,947	\$261,947	\$ 37,219	\$299,166

Allocation Basis:

of FTE

Source of Allocation:

FY22-23 Payroll Staffing

101-12- 121 - Communications & Comm. Relations

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Redlands TV (RTV)						
101-11- 110 - City Clerk	26.00	22.034%	\$ 46,578	\$ 46,578		\$ 46,578
101-12- 120 - City Manager	10.00	8.475%	\$ 17,914	\$ 17,914		\$ 17,914
101-16-164 - Planning	25.00	21.186%	\$ 44,786	\$ 44,786	\$ 9,157	\$ 53,944
101-20-200 - Patrol Services	14.00	11.864%	\$ 25,080	\$ 25,080	\$ 5,128	\$ 30,208
101-30-309 - Recreation and Senior Services	2.00	1.695%	\$ 3,583	\$ 3,583	\$ 733	\$ 4,315
101-30-311 - Animal Services	38.00	32.203%	\$ 68,075	\$ 68,075	\$ 13,919	\$ 81,994
Other	3.00	2.542%	\$ 5,374	\$ 5,374	\$ 1,099	\$ 6,473
Total	118.00	100.000%	\$211,391	\$211,391	\$ 30,036	\$241,427

Allocation Basis:

of Recorded Meetings & Programs

Source of Allocation:

Multimedia Report

ALLOCATION SUMMARY**101-12- 121 - Communications & Comm. Relations**

	<u>Departmental Support</u>	<u>Redlands TV (RTV)</u>	<u>Total</u>
101-11- 110 - City Clerk	\$ 1,007	\$ 46,578	\$ 47,585
101-12- 120 - City Manager	\$ 1,506	\$ 17,914	\$ 19,421
101-12- 121 - Communications & Comm. Relations	\$ 1,587	\$ -	\$ 1,587
101-12- 123 - Purchasing	\$ 1,211	\$ -	\$ 1,211
101-12- 125 - Human Resources	\$ 2,623	\$ -	\$ 2,623
101-15- 150 - City Attorney	\$ 1,268	\$ -	\$ 1,268
101-30- 301 - Building Maintenance Division	\$ 1,470	\$ -	\$ 1,470
101-50- 501 - Finance	\$ 5,355	\$ -	\$ 5,355
101-50- 502 - Revenue	\$ 1,787	\$ -	\$ 1,787
101-10-100 - City Council	\$ 651	\$ -	\$ 651
101-16-161 - Economic Development	\$ 1,153	\$ -	\$ 1,153
101-16-162 - Building & Safety	\$ 4,612	\$ -	\$ 4,612
101-16-163 - Land Use Engineering	\$ 1,528	\$ -	\$ 1,528
101-16-164 - Planning	\$ 5,764	\$ 53,944	\$ 59,708
101-19-190 - Library Administration	\$ 11,529	\$ -	\$ 11,529
101-20-200 - Patrol Services	\$ 57,068	\$ 30,208	\$ 87,277
101-20-201 - Communications Unit	\$ 9,223	\$ -	\$ 9,223
101-20-202 - Support Services Bureau	\$ 7,494	\$ -	\$ 7,494
101-25-250 - Fire Suppression	\$ 21,069	\$ -	\$ 21,069
101-25-251 - Community Risk Reduction	\$ 2,882	\$ -	\$ 2,882
101-25-254 - Emergency Preparedness	\$ 202	\$ -	\$ 202
101-30-300 - FCS - Administration	\$ 1,908	\$ -	\$ 1,908
101-30-302 - Electrical	\$ 6	\$ -	\$ 6
101-30-303 - Parks	\$ 7,425	\$ -	\$ 7,425
101-30-304 - Streets	\$ 6	\$ -	\$ 6
101-30-305 - Trees	\$ 2,433	\$ -	\$ 2,433
101-30-306 - Code Enforcement	\$ 2,640	\$ -	\$ 2,640
101-30-309 - Recreation and Senior Services	\$ 5,211	\$ 4,315	\$ 9,527
101-30-310 - City Hall - State Street	\$ 461	\$ -	\$ 461

ALLOCATION SUMMARY

101-12- 121 - Communications & Comm. Relations

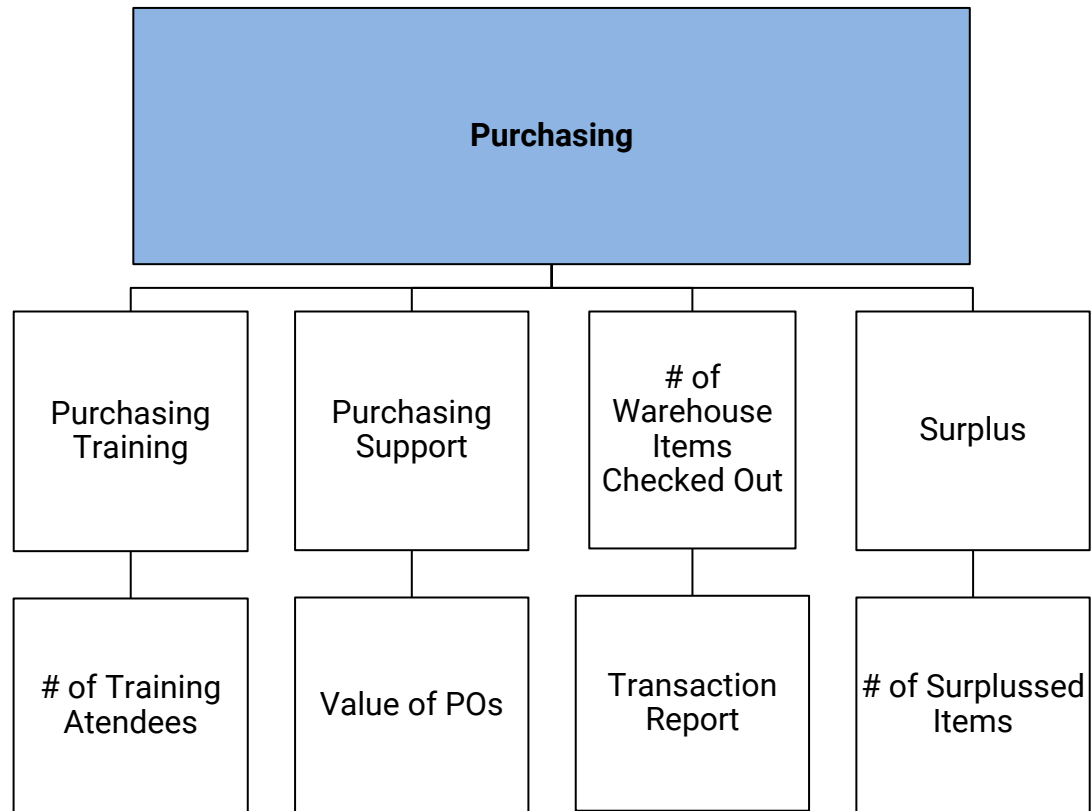
	<u>Departmental Support</u>	<u>Redlands TV (RTV)</u>	<u>Total</u>
101-30-311 - Animal Services	\$ 2,306	\$ 81,994	\$ 84,300
101-40-400 - Engineering	\$ 1,182	\$ -	\$ 1,182
101-40-401 - Streets & Inspections	\$ 9,108	\$ -	\$ 9,108
101-40-402 - Electrical	\$ 576	\$ -	\$ 576
205-25 - Emergency Medical Services Fund	\$ 12,682	\$ -	\$ 12,682
211-40 - PARIS	\$ 1,556	\$ -	\$ 1,556
260-30 - Street Lighting District #1 Fund	\$ 52	\$ -	\$ 52
261-30 - CFD 2004-1 Assessments Fund	\$ 288	\$ -	\$ 288
263-30 - Landscape Maintenance District Fund	\$ 17	\$ -	\$ 17
501-40 - Water Fund	\$ 36,910	\$ -	\$ 36,910
511-30 - Solid Waste	\$ 27,450	\$ -	\$ 27,450
521-40 - Wastewater Fund	\$ 18,308	\$ -	\$ 18,308
531-40 - Nonpotable Water Fund	\$ 300	\$ -	\$ 300
538-30 - Groves Fund	\$ 1,153	\$ -	\$ 1,153
562-30 - Cemetery Fund	\$ 2,565	\$ -	\$ 2,565
564-30 - Aviation Fund	\$ 726	\$ -	\$ 726
602-12 - Liability Self Insurance Fund	\$ 692	\$ -	\$ 692
604-50 - Information Technology Services Fund	\$ 7,373	\$ -	\$ 7,373
606-12 - Workers' Compensation Fund	\$ 2,421	\$ -	\$ 2,421
607-30 - Equipment Maintenance Fund	\$ 4,271	\$ -	\$ 4,271
608-50 - Utility Billing Fund	\$ 8,128	\$ -	\$ 8,128
820-16 - Successor to RDA Fund	\$ 23	\$ -	\$ 23
Other	\$ -	\$ 6,473	\$ 6,473
Total	\$ 299,166	\$241,427	\$540,593

5 Purchasing

The Purchasing Division, which is part of the City Manager Department, is responsible for managing the City's procurement and inventory functions on behalf of other City Departments. Costs associated with the Purchasing Division are allocated to receiving departments through the following functions:

- **Purchasing Training** – represents the costs associated with training City staff that perform purchasing functions on creating and managing Bids, RFPs, RFQs, and requisitions within their departments. This function is allocated based upon the number of training attendees by Department/Division/Fund.
- **Purchasing and Support** – represents the costs associated with converting RFPs, Bids, and requisitions to purchase orders to maintain compliance with City purchasing guidelines. This function is allocated based on the value of purchase orders by Department/Division/Fund.
- **Warehouse** – represents the costs associated with managing the warehouse automated system, adding users and removing users, reviewing contracts with vendors who supply the warehouse, and running monthly reports. This function is allocated based on number of warehouse items checked out by Department/Division/Fund.
- **Surplus** – represents the costs associated with redistributing or disposing of City equipment and vehicles. This function is allocated based on number of surplus items by Department/Division/Fund.

The chart on the following page illustrates the functions and measures used to allocate Purchasing costs. The top tier shows the Central Service Department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs Citywide. The pages following the chart provide an aggregate picture of the Division's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED**101-12- 123 - Purchasing**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 356,050		\$ 356,050
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
– Building and Equipment Use	\$ 10,578	\$ -	\$ 10,578
101-11- 110 - City Clerk	\$ 431	\$ 127	\$ 558
101-12- 120 - City Manager	\$ 1,554	\$ 183	\$ 1,736
101-12- 121 - Communications & Comm. Relations	\$ 1,058	\$ 153	\$ 1,211
101-12- 123 - Purchasing		\$ 599	\$ 599
101-12- 125 - Human Resources		\$ 19,980	\$ 19,980
101-15- 150 - City Attorney		\$ 1,852	\$ 1,852
101-30- 301 - Building Maintenance Division		\$ 34,210	\$ 34,210
101-50- 501 - Finance		\$ 5,731	\$ 5,731
101-50- 502 - Revenue		\$ 162	\$ 162
Total Incoming Costs	<u>\$ 13,620</u>	<u>\$ 62,997</u>	<u>\$ 76,618</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 369,670</u>	<u>\$ 62,997</u>	<u>\$ 432,668</u>

DEPARTMENTAL EXPENSE DETAIL

101-12- 123 - Purchasing

Expense Type	Expense (\$)	Purchasing Training	Purchasing Support	Warehouse	Surplus
Personnel					
Salaries & Wages	\$ 296,680	\$ 29,668	\$ 225,477	\$ 20,768	\$ 20,768
Subtotal Personnel Cost	\$ 296,680	\$ 29,668	\$ 225,477	\$ 20,768	\$ 20,768
Operating Services & Supplies					
Services	\$ 13,176	\$ 1,318	\$ 10,014	\$ 922	\$ 922
Supplies	\$ 14,373	\$ 1,437	\$ 10,923	\$ 1,006	\$ 1,006
Info Tech Service Charges	\$ 25,499	\$ 2,550	\$ 19,379	\$ 1,785	\$ 1,785
Contractual Services	\$ 330	\$ 33	\$ 251	\$ 23	\$ 23
Professional Services	\$ 5,000	\$ 500	\$ 3,800	\$ 350	\$ 350
Non-Capital Expenditures	\$ 992	\$ 99	\$ 754	\$ 69	\$ 69
Subtotal Operating Cost	\$ 59,370	\$ 5,937	\$ 45,121	\$ 4,156	\$ 4,156
DEPARTMENTAL EXPENDITURES	\$ 356,050	\$ 35,605	\$ 270,598	\$ 24,924	\$ 24,924
Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 356,050	\$ 35,605	\$ 270,598	\$ 24,924	\$ 24,924
First Allocation					
Incoming - All Others	\$ 13,620	\$ 1,362	\$ 10,351	\$ 953	\$ 953
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 369,670	\$ 36,967	\$ 280,949	\$ 25,877	\$ 25,877
Second Allocation					
Incoming - All Others	\$ 62,997	\$ 6,300	\$ 47,878	\$ 4,410	\$ 4,410
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 62,997	\$ 6,299.74	\$ 47,878.01	\$ 4,409.82	\$ 4,409.82
TOTAL ALLOCATED	\$ 432,668	\$ 43,267	\$ 328,827	\$ 30,287	\$ 30,287

101-12- 123 - Purchasing**ALLOCATION DETAIL**

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Purchasing Training						
101-11- 110 - City Clerk	1.00	1.452%	\$ 537	\$ 537		\$ 537
101-12- 120 - City Manager	3.00	4.355%	\$ 1,610	\$ 1,610		\$ 1,610
101-12- 123 - Purchasing	1.00	1.452%	\$ 537	\$ 537		\$ 537
101-12- 125 - Human Resources	1.20	1.742%	\$ 644	\$ 644	\$ 118	\$ 762
101-30- 301 - Building Maintenance Division	0.40	0.581%	\$ 215	\$ 215	\$ 39	\$ 254
101-50- 501 - Finance	3.50	5.081%	\$ 1,878	\$ 1,878	\$ 345	\$ 2,223
101-50- 502 - Revenue	0.85	1.234%	\$ 456	\$ 456	\$ 84	\$ 540
101-16-161 - Economic Development	2.10	3.048%	\$ 1,127	\$ 1,127	\$ 207	\$ 1,334
101-16-162 - Building & Safety	1.10	1.597%	\$ 590	\$ 590	\$ 108	\$ 699
101-16-163 - Land Use Engineering	1.20	1.742%	\$ 644	\$ 644	\$ 118	\$ 762
101-16-164 - Planning	3.55	5.153%	\$ 1,905	\$ 1,905	\$ 350	\$ 2,255
101-25-250 - Fire Suppression	1.00	1.452%	\$ 537	\$ 537	\$ 99	\$ 635
101-30-300 - FCS - Administration	1.14	1.655%	\$ 612	\$ 612	\$ 112	\$ 724
101-30-303 - Parks	0.95	1.379%	\$ 510	\$ 510	\$ 94	\$ 603
101-30-305 - Trees	0.15	0.218%	\$ 80	\$ 80	\$ 15	\$ 95
101-30-306 - Code Enforcement	1.00	1.452%	\$ 537	\$ 537	\$ 99	\$ 635
101-30-309 - Recreation and Senior Services	1.00	1.452%	\$ 537	\$ 537	\$ 99	\$ 635
101-30-310 - City Hall - State Street	0.30	0.435%	\$ 161	\$ 161	\$ 30	\$ 191
101-40-400 - Engineering	1.23	1.785%	\$ 660	\$ 660	\$ 121	\$ 781
101-40-401 - Streets & Inspections	2.43	3.527%	\$ 1,304	\$ 1,304	\$ 240	\$ 1,544
101-40-402 - Electrical	0.33	0.479%	\$ 177	\$ 177	\$ 33	\$ 210
211-40 - PARIS	1.40	2.032%	\$ 751	\$ 751	\$ 138	\$ 889
261-30 - CFD 2004-1 Assessments Fund	0.21	0.305%	\$ 113	\$ 113	\$ 21	\$ 133
501-40 - Water Fund	11.11	16.127%	\$ 5,962	\$ 5,962	\$ 1,095	\$ 7,057
511-30 - Solid Waste	3.40	4.935%	\$ 1,824	\$ 1,824	\$ 335	\$ 2,160
521-40 - Wastewater Fund	9.97	14.472%	\$ 5,350	\$ 5,350	\$ 983	\$ 6,333
531-40 - Nonpotable Water Fund	0.46	0.668%	\$ 247	\$ 247	\$ 45	\$ 292
562-30 - Cemetery Fund	1.09	1.582%	\$ 585	\$ 585	\$ 107	\$ 692
564-30 - Aviation Fund	0.11	0.160%	\$ 59	\$ 59	\$ 11	\$ 70
602-12 - Liability Self Insurance Fund	0.30	0.435%	\$ 161	\$ 161	\$ 30	\$ 191
604-50 - Information Technology Services Fund	7.79	11.308%	\$ 4,180	\$ 4,180	\$ 768	\$ 4,948
606-12 - Workers' Compensation Fund	1.50	2.177%	\$ 805	\$ 805	\$ 148	\$ 953

101-12- 123 - Purchasing

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
607-30 - Equipment Maintenance Fund	0.26	0.377%	\$ 140	\$ 140	\$ 26	\$ 165
608-50 - Utility Billing Fund	2.85	4.137%	\$ 1,529	\$ 1,529	\$ 281	\$ 1,810
820-16 - Successor to RDA Fund	0.01	0.015%	\$ 5	\$ 5	\$ 1	\$ 6
Total	68.89	100.000%	\$ 36,967	\$ 36,967	\$ 6,300	\$ 43,267

Allocation Basis:

of Training Attendees

Source of Allocation:

2022 Purchasing Training Attendees

101-12- 123 - Purchasing**ALLOCATION DETAIL**

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Purchasing Support						
101-12- 120 - City Manager	94,666.84	0.140%	\$ 393	\$ 393		\$ 393
101-12- 121 - Communications & Comm. Relations	11,319.35	0.017%	\$ 47	\$ 47		\$ 47
101-12- 123 - Purchasing	3,853.61	0.006%	\$ 16	\$ 16		\$ 16
101-12- 125 - Human Resources	337,933.78	0.500%	\$ 1,404	\$ 1,404	\$ 240	\$ 1,643
101-15- 150 - City Attorney	6,753.92	0.010%	\$ 28	\$ 28	\$ 5	\$ 33
101-30- 301 - Building Maintenance Division	956,291.52	1.414%	\$ 3,972	\$ 3,972	\$ 678	\$ 4,650
101-50- 501 - Finance	340,281.06	0.503%	\$ 1,414	\$ 1,414	\$ 241	\$ 1,655
101-50- 502 - Revenue	38,133.58	0.056%	\$ 158	\$ 158	\$ 27	\$ 185
101-10-100 - City Council	47,600.34	0.070%	\$ 198	\$ 198	\$ 34	\$ 231
101-12-124 - Print Shop	19,871.86	0.029%	\$ 83	\$ 83	\$ 14	\$ 97
101-16-161 - Economic Development	5,947.88	0.009%	\$ 25	\$ 25	\$ 4	\$ 29
101-16-162 - Building & Safety	128,663.92	0.190%	\$ 534	\$ 534	\$ 91	\$ 626
101-16-164 - Planning	905,799.80	1.339%	\$ 3,763	\$ 3,763	\$ 642	\$ 4,405
101-19-190 - Library Administration	15,850.11	0.023%	\$ 66	\$ 66	\$ 11	\$ 77
101-19-191 - Lincoln Shrine	600.00	0.001%	\$ 2	\$ 2	\$ 0	\$ 3
101-20-200 - Patrol Services	276,825.20	0.409%	\$ 1,150	\$ 1,150	\$ 196	\$ 1,346
101-20-201 - Communications Unit	331,603.80	0.490%	\$ 1,377	\$ 1,377	\$ 235	\$ 1,613
101-20-202 - Support Services Bureau	1,299,080.32	1.921%	\$ 5,396	\$ 5,396	\$ 921	\$ 6,317
101-20-204 - Community Services Bureau	30,125.13	0.045%	\$ 125	\$ 125	\$ 21	\$ 146
101-20-205 - Special Services Bureau	688.27	0.001%	\$ 3	\$ 3	\$ 0	\$ 3
101-25-250 - Fire Suppression	1,433,602.65	2.120%	\$ 5,955	\$ 5,955	\$ 1,017	\$ 6,972
101-25-251 - Community Risk Reduction	107,249.14	0.159%	\$ 446	\$ 446	\$ 76	\$ 522
101-25-252 - Training Program	5,096.13	0.008%	\$ 21	\$ 21	\$ 4	\$ 25
101-25-254 - Emergency Preparedness	81,721.69	0.121%	\$ 339	\$ 339	\$ 58	\$ 397
101-30-300 - FCS - Administration	398,073.37	0.589%	\$ 1,654	\$ 1,654	\$ 282	\$ 1,936
101-30-302 - Electrical	1,841,726.35	2.723%	\$ 7,651	\$ 7,651	\$ 1,306	\$ 8,956
101-30-303 - Parks	1,281,396.37	1.895%	\$ 5,323	\$ 5,323	\$ 909	\$ 6,231
101-30-304 - Streets	968,684.04	1.432%	\$ 4,024	\$ 4,024	\$ 687	\$ 4,711
101-30-305 - Trees	1,272,127.50	1.881%	\$ 5,284	\$ 5,284	\$ 902	\$ 6,186
101-30-306 - Code Enforcement	2,425.47	0.004%	\$ 10	\$ 10	\$ 2	\$ 12
101-30-309 - Recreation and Senior Services	729,135.82	1.078%	\$ 3,029	\$ 3,029	\$ 517	\$ 3,546
101-30-310 - City Hall - State Street	531,312.83	0.786%	\$ 2,207	\$ 2,207	\$ 377	\$ 2,584
101-30-311 - Animal Services	247,771.30	0.366%	\$ 1,029	\$ 1,029	\$ 176	\$ 1,205

101-12- 123 - Purchasing

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
101-40-400 - Engineering	2,511,465.51	3.713%	\$ 10,433	\$ 10,433	\$ 1,781	\$ 12,213
200 - Grants	3,276,653.05	4.845%	\$ 13,611	\$ 13,611	\$ 2,323	\$ 15,935
205-25 - Emergency Medical Services Fund	470,760.26	0.696%	\$ 1,956	\$ 1,956	\$ 334	\$ 2,289
206 - Household Hazardous Waste Fund	123,887.10	0.183%	\$ 515	\$ 515	\$ 88	\$ 602
211-40 - PARIS	9,330,016.00	13.795%	\$ 38,757	\$ 38,757	\$ 6,615	\$ 45,372
236 - Downtown Redlands Business Area Fund	36,158.50	0.053%	\$ 150	\$ 150	\$ 26	\$ 176
238 - Public Art Fund	1,600.00	0.002%	\$ 7	\$ 7	\$ 1	\$ 8
241 - Transportation Development Act Fund	782,396.00	1.157%	\$ 3,250	\$ 3,250	\$ 555	\$ 3,805
246 - Asset Forfeiture Fund	75,734.86	0.112%	\$ 315	\$ 315	\$ 54	\$ 368
249 - Supplemental Law Enforcement Fund	70,264.90	0.104%	\$ 292	\$ 292	\$ 50	\$ 342
250 - Park and Open Space Development Fund	88,773.00	0.131%	\$ 369	\$ 369	\$ 63	\$ 432
251 - Public Facility Development Fund	20,500.00	0.030%	\$ 85	\$ 85	\$ 15	\$ 100
253 - Traffic Signals Fund	543,620.00	0.804%	\$ 2,258	\$ 2,258	\$ 385	\$ 2,644
261-30 - CFD 2004-1 Assessments Fund	45,546.00	0.067%	\$ 189	\$ 189	\$ 32	\$ 221
263-30 - Landscape Maintenance District Fund	5,611.63	0.008%	\$ 23	\$ 23	\$ 4	\$ 27
406 - Safety / City Hall Replacement Fund	87,700.00	0.130%	\$ 364	\$ 364	\$ 62	\$ 426
501-40 - Water Fund	17,355,001.31	25.660%	\$ 72,092	\$ 72,092	\$ 12,306	\$ 84,398
511-30 - Solid Waste	5,558,034.70	8.218%	\$ 23,088	\$ 23,088	\$ 3,941	\$ 27,029
521-40 - Wastewater Fund	3,724,831.18	5.507%	\$ 15,473	\$ 15,473	\$ 2,641	\$ 18,114
529 - Wastewater Capital Improvement Fund	109,172.00	0.161%	\$ 453	\$ 453	\$ 77	\$ 531
531-40 - Nonpotable Water Fund	763,467.00	1.129%	\$ 3,171	\$ 3,171	\$ 541	\$ 3,713
532 - Nonpotable Capital Improvement Fund	734,839.00	1.086%	\$ 3,053	\$ 3,053	\$ 521	\$ 3,574
538-30 - Groves Fund	200,330.47	0.296%	\$ 832	\$ 832	\$ 142	\$ 974
562-30 - Cemetery Fund	272,128.70	0.402%	\$ 1,130	\$ 1,130	\$ 193	\$ 1,323
564-30 - Aviation Fund	368,503.58	0.545%	\$ 1,531	\$ 1,531	\$ 261	\$ 1,792
602-12 - Liability Self Insurance Fund	53,300.00	0.079%	\$ 221	\$ 221	\$ 38	\$ 259
604-50 - Information Technology Services Fund	2,070,156.88	3.061%	\$ 8,599	\$ 8,599	\$ 1,468	\$ 10,067
606-12 - Workers' Compensation Fund	134,401.41	0.199%	\$ 558	\$ 558	\$ 95	\$ 654
607-30 - Equipment Maintenance Fund	4,890,375.82	7.231%	\$ 20,315	\$ 20,315	\$ 3,468	\$ 23,782
608-50 - Utility Billing Fund	176,229.49	0.261%	\$ 732	\$ 732	\$ 125	\$ 857
Total	67,633,671.30	100.000%	\$280,949	\$280,949	\$ 47,878	\$328,827

Allocation Basis:

Value of POs

Source of Allocation:

2022 PO Report

101-12- 123 - Purchasing

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Warehouse						
101-12- 123 - Purchasing	7.00	0.178%	\$ 46	\$ 46		\$ 46
101-20-200 - Patrol Services	64.00	1.628%	\$ 421	\$ 421	\$ 72	\$ 493
101-25-250 - Fire Suppression	133.00	3.383%	\$ 875	\$ 875	\$ 149	\$ 1,025
101-30-300 - FCS - Administration	51.00	1.297%	\$ 336	\$ 336	\$ 57	\$ 393
101-30-303 - Parks	286.00	7.274%	\$ 1,882	\$ 1,882	\$ 321	\$ 2,204
101-30-305 - Trees	21.00	0.534%	\$ 138	\$ 138	\$ 24	\$ 162
101-30-306 - Code Enforcement	2.00	0.051%	\$ 13	\$ 13	\$ 2	\$ 15
101-30-309 - Recreation and Senior Services	1.00	0.025%	\$ 7	\$ 7	\$ 1	\$ 8
101-30-311 - Animal Services	18.00	0.458%	\$ 118	\$ 118	\$ 20	\$ 139
101-40-400 - Engineering	62.00	1.577%	\$ 408	\$ 408	\$ 70	\$ 478
101-40-401 - Streets & Inspections	1,072.00	27.263%	\$ 7,055	\$ 7,055	\$ 1,204	\$ 8,259
101-40-402 - Electrical	40.00	1.017%	\$ 263	\$ 263	\$ 45	\$ 308
205-25 - Emergency Medical Services Fund	3.00	0.076%	\$ 20	\$ 20	\$ 3	\$ 23
501-40 - Water Fund	1,158.00	29.451%	\$ 7,621	\$ 7,621	\$ 1,301	\$ 8,922
511-30 - Solid Waste	431.00	10.961%	\$ 2,836	\$ 2,836	\$ 484	\$ 3,321
521-40 - Wastewater Fund	347.00	8.825%	\$ 2,284	\$ 2,284	\$ 390	\$ 2,674
538-30 - Groves Fund	85.00	2.162%	\$ 559	\$ 559	\$ 95	\$ 655
562-30 - Cemetery Fund	8.00	0.203%	\$ 53	\$ 53	\$ 9	\$ 62
607-30 - Equipment Maintenance Fund	88.00	2.238%	\$ 579	\$ 579	\$ 99	\$ 678
608-50 - Utility Billing Fund	55.00	1.399%	\$ 362	\$ 362	\$ 62	\$ 424
Total	3,932.00	100.000%	\$ 25,877	\$ 25,877	\$ 4,410	\$ 30,287

Allocation Basis:

of Warehouse Items Checked Out

Source of Allocation:

Transaction Report

101-12- 123 - Purchasing

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Surplus						
101-12- 120 - City Manager	1.00	0.410%	\$ 106	\$ 106		\$ 106
101-19-190 - Library Administration	8.00	3.279%	\$ 848	\$ 848	\$ 145	\$ 994
101-25-250 - Fire Suppression	10.00	4.098%	\$ 1,061	\$ 1,061	\$ 181	\$ 1,242
101-30-309 - Recreation and Senior Services	170.00	69.672%	\$ 18,029	\$ 18,029	\$ 3,085	\$ 21,114
501-40 - Water Fund	3.00	1.230%	\$ 318	\$ 318	\$ 54	\$ 373
604-50 - Information Technology Services Fund	30.00	12.295%	\$ 3,182	\$ 3,182	\$ 544	\$ 3,726
607-30 - Equipment Maintenance Fund	22.00	9.016%	\$ 2,333	\$ 2,333	\$ 399	\$ 2,732
Total	244.00	100.000%	\$ 25,877	\$ 25,877	\$ 4,410	\$ 30,287

Allocation Basis:

of Surplused Items

Source of Allocation:

Puchasing MFP Report

ALLOCATION SUMMARY**101-12- 123 - Purchasing**

	<u>Purchasing Training</u>	<u>Purchasing Support</u>	<u>Warehouse</u>	<u>Surplus</u>	<u>Total</u>
101-11- 110 - City Clerk	\$ 537	\$ -	\$ -	\$ -	\$ 537
101-12- 120 - City Manager	\$ 1,610	\$ 393	\$ -	\$ 106	\$ 2,109
101-12- 121 - Communications & Comm. Relations	\$ -	\$ 47	\$ -	\$ -	\$ 47
101-12- 123 - Purchasing	\$ 537	\$ 16	\$ 46	\$ -	\$ 599
101-12- 125 - Human Resources	\$ 762	\$ 1,643	\$ -	\$ -	\$ 2,406
101-15- 150 - City Attorney	\$ -	\$ 33	\$ -	\$ -	\$ 33
101-30- 301 - Building Maintenance Division	\$ 254	\$ 4,650	\$ -	\$ -	\$ 4,905
101-50- 501 - Finance	\$ 2,223	\$ 1,655	\$ -	\$ -	\$ 3,878
101-50- 502 - Revenue	\$ 540	\$ 185	\$ -	\$ -	\$ 725
101-10-100 - City Council	\$ -	\$ 231	\$ -	\$ -	\$ 231
101-12-124 - Print Shop	\$ -	\$ 97	\$ -	\$ -	\$ 97
101-16-161 - Economic Development	\$ 1,334	\$ 29	\$ -	\$ -	\$ 1,363
101-16-162 - Building & Safety	\$ 699	\$ 626	\$ -	\$ -	\$ 1,324
101-16-163 - Land Use Engineering	\$ 762	\$ -	\$ -	\$ -	\$ 762
101-16-164 - Planning	\$ 2,255	\$ 4,405	\$ -	\$ -	\$ 6,660
101-19-190 - Library Administration	\$ -	\$ 77	\$ -	\$ 994	\$ 1,071
101-19-191 - Lincoln Shrine	\$ -	\$ 3	\$ -	\$ -	\$ 3
101-20-200 - Patrol Services	\$ -	\$ 1,346	\$ 493	\$ -	\$ 1,839
101-20-201 - Communications Unit	\$ -	\$ 1,613	\$ -	\$ -	\$ 1,613
101-20-202 - Support Services Bureau	\$ -	\$ 6,317	\$ -	\$ -	\$ 6,317
101-20-204 - Community Services Bureau	\$ -	\$ 146	\$ -	\$ -	\$ 146
101-20-205 - Special Services Bureau	\$ -	\$ 3	\$ -	\$ -	\$ 3
101-25-250 - Fire Suppression	\$ 635	\$ 6,972	\$ 1,025	\$ 1,242	\$ 9,874
101-25-251 - Community Risk Reduction	\$ -	\$ 522	\$ -	\$ -	\$ 522
101-25-252 - Training Program	\$ -	\$ 25	\$ -	\$ -	\$ 25
101-25-254 - Emergency Preparedness	\$ -	\$ 397	\$ -	\$ -	\$ 397
101-30-300 - FCS - Administration	\$ 724	\$ 1,936	\$ 393	\$ -	\$ 3,053
101-30-302 - Electrical	\$ -	\$ 8,956	\$ -	\$ -	\$ 8,956
101-30-303 - Parks	\$ 603	\$ 6,231	\$ 2,204	\$ -	\$ 9,038

ALLOCATION SUMMARY**101-12- 123 - Purchasing**

	<u>Purchasing Training</u>	<u>Purchasing Support</u>	<u>Warehouse</u>	<u>Surplus</u>	<u>Total</u>
101-30-304 - Streets	\$ -	\$ 4,711	\$ -	\$ -	\$ 4,711
101-30-305 - Trees	\$ 95	\$ 6,186	\$ 162	\$ -	\$ 6,443
101-30-306 - Code Enforcement	\$ 635	\$ 12	\$ 15	\$ -	\$ 662
101-30-309 - Recreation and Senior Services	\$ 635	\$ 3,546	\$ 8	\$ 21,114	\$ 25,303
101-30-310 - City Hall - State Street	\$ 191	\$ 2,584	\$ -	\$ -	\$ 2,774
101-30-311 - Animal Services	\$ -	\$ 1,205	\$ 139	\$ -	\$ 1,344
101-40-400 - Engineering	\$ 781	\$ 12,213	\$ 478	\$ -	\$ 13,472
101-40-401 - Streets & Inspections	\$ 1,544	\$ -	\$ 8,259	\$ -	\$ 9,803
101-40-402 - Electrical	\$ 210	\$ -	\$ 308	\$ -	\$ 518
200 - Grants	\$ -	\$ 15,935	\$ -	\$ -	\$ 15,935
205-25 - Emergency Medical Services Fund	\$ -	\$ 2,289	\$ 23	\$ -	\$ 2,312
206 - Household Hazardous Waste Fund	\$ -	\$ 602	\$ -	\$ -	\$ 602
211-40 - PARIS	\$ 889	\$ 45,372	\$ -	\$ -	\$ 46,262
236 - Downtown Redlands Business Area Fund	\$ -	\$ 176	\$ -	\$ -	\$ 176
238 - Public Art Fund	\$ -	\$ 8	\$ -	\$ -	\$ 8
241 - Transportation Development Act Fund	\$ -	\$ 3,805	\$ -	\$ -	\$ 3,805
246 - Asset Forfeiture Fund	\$ -	\$ 368	\$ -	\$ -	\$ 368
249 - Supplemental Law Enforcement Fund	\$ -	\$ 342	\$ -	\$ -	\$ 342
250 - Park and Open Space Development Fund	\$ -	\$ 432	\$ -	\$ -	\$ 432
251 - Public Facility Development Fund	\$ -	\$ 100	\$ -	\$ -	\$ 100
253 - Traffic Signals Fund	\$ -	\$ 2,644	\$ -	\$ -	\$ 2,644
261-30 - CFD 2004-1 Assessments Fund	\$ 133	\$ 221	\$ -	\$ -	\$ 355
263-30 - Landscape Maintenance District Fund	\$ -	\$ 27	\$ -	\$ -	\$ 27
406 - Safety / City Hall Replacement Fund	\$ -	\$ 426	\$ -	\$ -	\$ 426
501-40 - Water Fund	\$ 7,057	\$ 84,398	\$ 8,922	\$ 373	\$100,750
511-30 - Solid Waste	\$ 2,160	\$ 27,029	\$ 3,321	\$ -	\$ 32,509
521-40 - Wastewater Fund	\$ 6,333	\$ 18,114	\$ 2,674	\$ -	\$ 27,121
529 - Wastewater Capital Improvement Fund	\$ -	\$ 531	\$ -	\$ -	\$ 531
531-40 - Nonpotable Water Fund	\$ 292	\$ 3,713	\$ -	\$ -	\$ 4,005

ALLOCATION SUMMARY

101-12- 123 - Purchasing

	<u>Purchasing Training</u>	<u>Purchasing Support</u>	<u>Warehouse</u>	<u>Surplus</u>	<u>Total</u>
532 - Nonpotable Capital Improvement Fund	\$ -	\$ 3,574	\$ -	\$ -	\$ 3,574
538-30 - Groves Fund	\$ -	\$ 974	\$ 655	\$ -	\$ 1,629
562-30 - Cemetery Fund	\$ 692	\$ 1,323	\$ 62	\$ -	\$ 2,077
564-30 - Aviation Fund	\$ 70	\$ 1,792	\$ -	\$ -	\$ 1,862
602-12 - Liability Self Insurance Fund	\$ 191	\$ 259	\$ -	\$ -	\$ 450
604-50 - Information Technology Services Fund	\$ 4,948	\$ 10,067	\$ -	\$ 3,726	\$ 18,742
606-12 - Workers' Compensation Fund	\$ 953	\$ 654	\$ -	\$ -	\$ 1,606
607-30 - Equipment Maintenance Fund	\$ 165	\$ 23,782	\$ 678	\$ 2,732	\$ 27,358
608-50 - Utility Billing Fund	\$ 1,810	\$ 857	\$ 424	\$ -	\$ 3,091
820-16 - Successor to RDA Fund	\$ 6	\$ -	\$ -	\$ -	\$ 6
Total	\$ 43,267	\$ 328,827	\$ 30,287	\$ 30,287	\$432,668

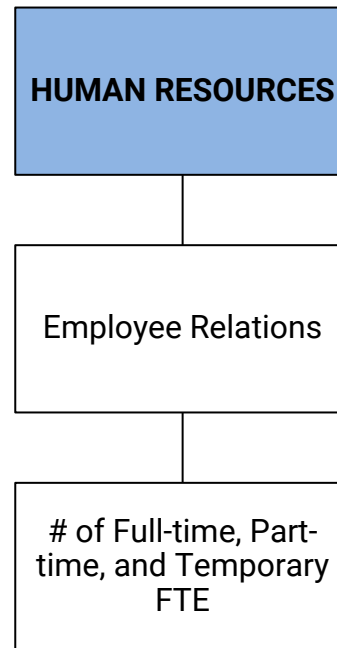
6 Human Resources

The Human Resources Office, which is a division of the City Manager Department, supports City Departments with overseeing employee benefits, training, recruitment, processing grievances, employee assistance, and labor negotiations among other areas of support. Costs associated with Human Resources are allocated to receiving departments through the following function:

- **Employee Relations** – represents the costs associated with managing employee-related issues including supporting labor negotiations, managing staff recruitment and retention, and administering benefits on behalf of the City. This function is allocated based on the number of full-time, part-time, and temporary employees by Department/Division/Fund.²

The chart on the following page illustrates the functions and measures used to allocate Human Resources costs. The top tier shows the Central Service Department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs Citywide. The pages following the chart provide an aggregate picture of the Department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

² In order to provide an accurate reflection of Human Resource's support, FTE were weighted for the following receivers: 25% for 501 Water, and doubled for 101-25-250 Fire Suppression, 101-25-251 Community Risk Reduction, 101-25-254 Emergency Preparedness, and 205 Emergency Medical Services Fund



COSTS TO BE ALLOCATED**101-12- 125 - Human Resources**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 5,876,359		\$ 5,876,359
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
– Building and Equipment Use	\$ 2,975	\$ -	\$ 2,975
101-11- 110 - City Clerk	\$ 4,736	\$ 1,402	\$ 6,138
101-12- 120 - City Manager	\$ 5,785	\$ 687	\$ 6,472
101-12- 121 - Communications & Comm. Relations	\$ 2,292	\$ 331	\$ 2,623
101-12- 123 - Purchasing	\$ 2,048	\$ 358	\$ 2,406
101-12- 125 - Human Resources		\$ 49,951	\$ 49,951
101-15- 150 - City Attorney		\$ 13,123	\$ 13,123
101-30- 301 - Building Maintenance Division		\$ 75,084	\$ 75,084
101-50- 501 - Finance		\$ 68,836	\$ 68,836
101-50- 502 - Revenue		\$ 2,540	\$ 2,540
Total Incoming Costs	<u>\$ 17,835</u>	<u>\$ 212,311</u>	<u>\$ 230,146</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 5,894,194</u>	<u>\$ 212,311</u>	<u>\$ 6,106,505</u>

DEPARTMENTAL EXPENSE DETAIL

101-12- 125 - Human Resources

Expense Type	Expense (\$)	Employee Relations
Personnel		
Salaries & Wages	\$ 733,943	\$ 733,943
Subtotal Personnel Cost	\$ 733,943	\$ 733,943
Operating Services & Supplies		
Services	\$ 25,750	\$ 25,750
Supplies	\$ 29,300	\$ 29,300
Info Tech Service Charges	\$ 101,994	\$ 101,994
Contractual Services	\$ 1,000	\$ 1,000
Legal Services	\$ 24,500	\$ 24,500
Fingerprinting	\$ 8,500	\$ 8,500
Medical / Physicals	\$ 17,500	\$ 17,500
Retiree Health Insurance	\$ 4,933,872	\$ 4,933,872
Subtotal Operating Cost	\$ 5,142,416	\$ 5,142,416
DEPARTMENTAL EXPENDITURES	\$ 5,876,359	\$ 5,876,359
Disallowed Costs		
Subtotal Disallowed Costs	\$ -	\$ -
Cost Adjustments		
Subtotal Cost Adjustments	\$ -	\$ -
FUNCTIONAL COST	\$ 5,876,359	\$ 5,876,359
First Allocation		
Incoming - All Others	\$ 17,835	\$ 17,835
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of First Allocation	\$ 5,894,194	\$ 5,894,194
Second Allocation		
Incoming - All Others	\$ 212,311	\$ 212,311
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of Second Allocation	\$ 212,311	\$ 212,310.77
TOTAL ALLOCATED	\$ 6,106,505	\$ 6,106,505

101-12- 125 - Human Resources

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Employee Relations						
101-11- 110 - City Clerk	3.00	0.508%	\$ 29,970	\$ 29,970		\$ 29,970
101-12- 120 - City Manager	3.00	0.508%	\$ 29,970	\$ 29,970		\$ 29,970
101-12- 121 - Communications & Comm. Relations	3.00	0.508%	\$ 29,970	\$ 29,970		\$ 29,970
101-12- 123 - Purchasing	2.00	0.339%	\$ 19,980	\$ 19,980		\$ 19,980
101-12- 125 - Human Resources	5.00	0.847%	\$ 49,951	\$ 49,951		\$ 49,951
101-15- 150 - City Attorney	2.00	0.339%	\$ 19,980	\$ 19,980	\$ 740	\$ 20,720
101-30- 301 - Building Maintenance Division	3.00	0.508%	\$ 29,970	\$ 29,970	\$ 1,110	\$ 31,080
101-50- 501 - Finance	9.00	1.525%	\$ 89,911	\$ 89,911	\$ 3,329	\$ 93,240
101-50- 502 - Revenue	4.00	0.678%	\$ 39,961	\$ 39,961	\$ 1,480	\$ 41,440
101-10-100 - City Council	6.00	1.017%	\$ 59,941	\$ 59,941	\$ 2,219	\$ 62,160
101-16-161 - Economic Development	2.00	0.339%	\$ 19,980	\$ 19,980	\$ 740	\$ 20,720
101-16-162 - Building & Safety	8.00	1.356%	\$ 79,921	\$ 79,921	\$ 2,959	\$ 82,880
101-16-163 - Land Use Engineering	3.00	0.508%	\$ 29,970	\$ 29,970	\$ 1,110	\$ 31,080
101-16-164 - Planning	11.00	1.864%	\$ 109,892	\$ 109,892	\$ 4,069	\$ 113,960
101-19-190 - Library Administration	35.00	5.932%	\$ 349,656	\$ 349,656	\$ 12,946	\$ 362,601
101-20-200 - Patrol Services	99.00	16.780%	\$ 989,026	\$ 989,026	\$ 36,618	\$ 1,025,644
101-20-201 - Communications Unit	16.00	2.712%	\$ 159,843	\$ 159,843	\$ 5,918	\$ 165,761
101-20-202 - Support Services Bureau	19.00	3.220%	\$ 189,813	\$ 189,813	\$ 7,028	\$ 196,841
101-25-250 - Fire Suppression	75.00	12.712%	\$ 749,262	\$ 749,262	\$ 27,741	\$ 777,003
101-25-251 - Community Risk Reduction	10.00	1.695%	\$ 99,902	\$ 99,902	\$ 3,699	\$ 103,600
101-30-300 - FCS - Administration	3.00	0.508%	\$ 29,970	\$ 29,970	\$ 1,110	\$ 31,080
101-30-303 - Parks	13.00	2.203%	\$ 129,872	\$ 129,872	\$ 4,808	\$ 134,681
101-30-305 - Trees	4.00	0.678%	\$ 39,961	\$ 39,961	\$ 1,480	\$ 41,440
101-30-306 - Code Enforcement	5.00	0.847%	\$ 49,951	\$ 49,951	\$ 1,849	\$ 51,800
101-30-309 - Recreation and Senior Services	14.00	2.373%	\$ 139,862	\$ 139,862	\$ 5,178	\$ 145,041
101-30-310 - City Hall - State Street	2.00	0.339%	\$ 19,980	\$ 19,980	\$ 740	\$ 20,720
101-30-311 - Animal Services	5.00	0.847%	\$ 49,951	\$ 49,951	\$ 1,849	\$ 51,800
101-40-400 - Engineering	3.00	0.508%	\$ 29,970	\$ 29,970	\$ 1,110	\$ 31,080
101-40-401 - Streets & Inspections	16.00	2.712%	\$ 159,843	\$ 159,843	\$ 5,918	\$ 165,761
101-40-402 - Electrical	1.00	0.169%	\$ 9,990	\$ 9,990	\$ 370	\$ 10,360

101-12- 125 - Human Resources

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
205-25 - Emergency Medical Services Fund	44.00	7.458%	\$ 439,567	\$ 439,567	\$ 16,275	\$ 455,842
211-40 - PARIS	3.00	0.508%	\$ 29,970	\$ 29,970	\$ 1,110	\$ 31,080
249 - Supplemental Law Enforcement Fund	6.00	1.017%	\$ 59,941	\$ 59,941	\$ 2,219	\$ 62,160
261-30 - CFD 2004-1 Assessments Fund	1.00	0.169%	\$ 9,990	\$ 9,990	\$ 370	\$ 10,360
501-40 - Water Fund	17.00	2.881%	\$ 169,833	\$ 169,833	\$ 6,288	\$ 176,121
511-30 - Solid Waste	49.00	8.305%	\$ 489,518	\$ 489,518	\$ 18,124	\$ 507,642
521-40 - Wastewater Fund	34.00	5.763%	\$ 339,665	\$ 339,665	\$ 12,576	\$ 352,241
531-40 - Nonpotable Water Fund	1.00	0.169%	\$ 9,990	\$ 9,990	\$ 370	\$ 10,360
538-30 - Groves Fund	2.00	0.339%	\$ 19,980	\$ 19,980	\$ 740	\$ 20,720
562-30 - Cemetery Fund	7.00	1.186%	\$ 69,931	\$ 69,931	\$ 2,589	\$ 72,520
564-30 - Aviation Fund	1.00	0.169%	\$ 9,990	\$ 9,990	\$ 370	\$ 10,360
602-12 - Liability Self Insurance Fund	1.00	0.169%	\$ 9,990	\$ 9,990	\$ 370	\$ 10,360
604-50 - Information Technology Services Fund	15.00	2.542%	\$ 149,852	\$ 149,852	\$ 5,548	\$ 155,401
606-12 - Workers' Compensation Fund	4.00	0.678%	\$ 39,961	\$ 39,961	\$ 1,480	\$ 41,440
607-30 - Equipment Maintenance Fund	7.00	1.186%	\$ 69,931	\$ 69,931	\$ 2,589	\$ 72,520
608-50 - Utility Billing Fund	14.00	2.373%	\$ 139,862	\$ 139,862	\$ 5,178	\$ 145,041
Total	590.00	100.000%	\$ 5,894,194	\$ 5,894,194	\$212,311	\$ 6,106,505

Allocation Basis:

of Full-Time, Part-Time, & Temporary Employees

Source of Allocation:

FY22-23 Payroll Staffing

ALLOCATION SUMMARY**101-12- 125 - Human Resources**

	Employee Relations	Total
101-11- 110 - City Clerk	\$ 29,970	\$ 29,970
101-12- 120 - City Manager	\$ 29,970	\$ 29,970
101-12- 121 - Communications & Comm. Relations	\$ 29,970	\$ 29,970
101-12- 123 - Purchasing	\$ 19,980	\$ 19,980
101-12- 125 - Human Resources	\$ 49,951	\$ 49,951
101-15- 150 - City Attorney	\$ 20,720	\$ 20,720
101-30- 301 - Building Maintenance Division	\$ 31,080	\$ 31,080
101-50- 501 - Finance	\$ 93,240	\$ 93,240
101-50- 502 - Revenue	\$ 41,440	\$ 41,440
101-10-100 - City Council	\$ 62,160	\$ 62,160
101-16-161 - Economic Development	\$ 20,720	\$ 20,720
101-16-162 - Building & Safety	\$ 82,880	\$ 82,880
101-16-163 - Land Use Engineering	\$ 31,080	\$ 31,080
101-16-164 - Planning	\$ 113,960	\$ 113,960
101-19-190 - Library Administration	\$ 362,601	\$ 362,601
101-20-200 - Patrol Services	\$ 1,025,644	\$ 1,025,644
101-20-201 - Communications Unit	\$ 165,761	\$ 165,761
101-20-202 - Support Services Bureau	\$ 196,841	\$ 196,841
101-25-250 - Fire Suppression	\$ 777,003	\$ 777,003
101-25-251 - Community Risk Reduction	\$ 103,600	\$ 103,600
101-30-300 - FCS - Administration	\$ 31,080	\$ 31,080
101-30-303 - Parks	\$ 134,681	\$ 134,681
101-30-305 - Trees	\$ 41,440	\$ 41,440
101-30-306 - Code Enforcement	\$ 51,800	\$ 51,800
101-30-309 - Recreation and Senior Services	\$ 145,041	\$ 145,041
101-30-310 - City Hall - State Street	\$ 20,720	\$ 20,720
101-30-311 - Animal Services	\$ 51,800	\$ 51,800
101-40-400 - Engineering	\$ 31,080	\$ 31,080
101-40-401 - Streets & Inspections	\$ 165,761	\$ 165,761

ALLOCATION SUMMARY**101-12- 125 - Human Resources**

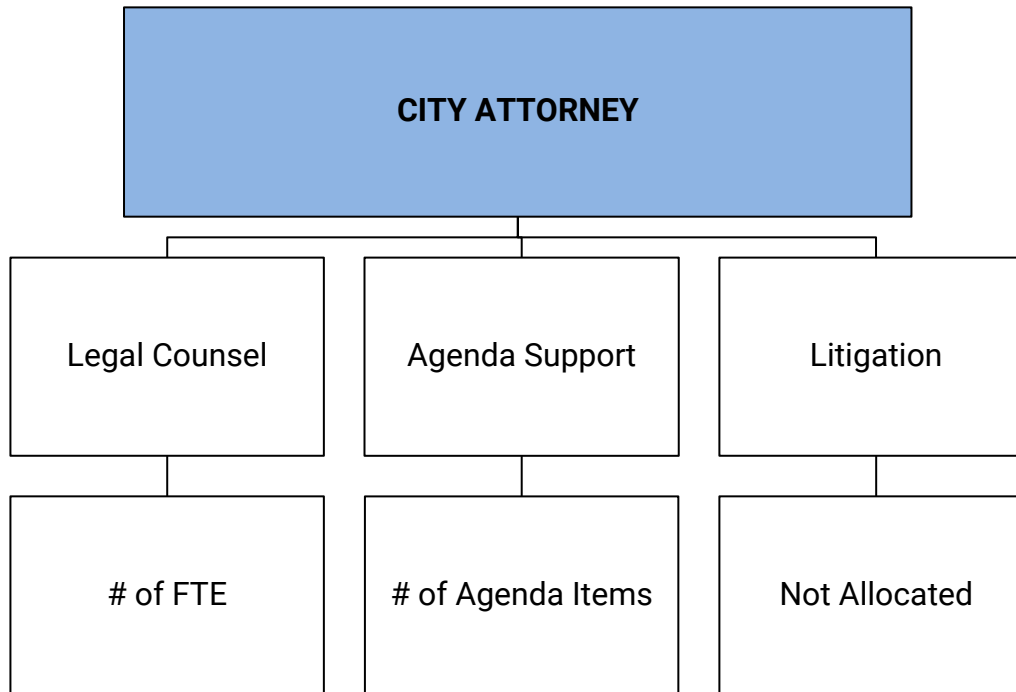
	Employee Relations	Total
101-40-402 - Electrical	\$ 10,360	\$ 10,360
205-25 - Emergency Medical Services Fund	\$ 455,842	\$ 455,842
211-40 - PARIS	\$ 31,080	\$ 31,080
249 - Supplemental Law Enforcement Fund	\$ 62,160	\$ 62,160
261-30 - CFD 2004-1 Assessments Fund	\$ 10,360	\$ 10,360
501-40 - Water Fund	\$ 176,121	\$ 176,121
511-30 - Solid Waste	\$ 507,642	\$ 507,642
521-40 - Wastewater Fund	\$ 352,241	\$ 352,241
531-40 - Nonpotable Water Fund	\$ 10,360	\$ 10,360
538-30 - Groves Fund	\$ 20,720	\$ 20,720
562-30 - Cemetery Fund	\$ 72,520	\$ 72,520
564-30 - Aviation Fund	\$ 10,360	\$ 10,360
602-12 - Liability Self Insurance Fund	\$ 10,360	\$ 10,360
604-50 - Information Technology Services Fund	\$ 155,401	\$ 155,401
606-12 - Workers' Compensation Fund	\$ 41,440	\$ 41,440
607-30 - Equipment Maintenance Fund	\$ 72,520	\$ 72,520
608-50 - Utility Billing Fund	\$ 145,041	\$ 145,041
Total	\$ 6,106,505	\$ 6,106,505

7 City Attorney

The City Attorney is responsible for providing legal advice to City officials and resolving legal disputes on behalf of the City. Costs associated with City Attorney are allocated to Receiving Departments through the following functions:

- **Legal Counsel** – represents the costs associated with providing legal support to City Departments. This function is allocated based on number of full-time equivalents (FTE) by Department/Division/Fund.
- **Agenda Support** – represents the costs associated with providing legal counsel citywide during Agenda development. This function is allocated based on number of Agenda Items by Department/Division/Fund.
- **Litigation** – represents the costs associated with reviewing contracted lawyers that represent the City in litigious matters. The costs associated with this function have not been further allocated as these costs do not benefit particular funds / departments but provide support to the overall operations of the City.

The chart on the following page illustrates the functions and measures used to allocate City Attorney costs. The top tier shows the Central Service Department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs Citywide. The pages following the chart provide an aggregate picture of the Department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED**101-15- 150 - City Attorney**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 809,834		\$ 809,834
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
– Building and Equipment Use	\$ 1,038	\$ -	\$ 1,038
101-11- 110 - City Clerk	\$ 4,305	\$ 1,274	\$ 5,580
101-12- 120 - City Manager	\$ 5,041	\$ 599	\$ 5,640
101-12- 121 - Communications & Comm. Relations	\$ 1,108	\$ 160	\$ 1,268
101-12- 123 - Purchasing	\$ 28	\$ 5	\$ 33
101-12- 125 - Human Resources	\$ 19,980	\$ 740	\$ 20,720
101-15- 150 - City Attorney		\$ 11,173	\$ 11,173
101-30- 301 - Building Maintenance Division		\$ 18,336	\$ 18,336
101-50- 501 - Finance		\$ 7,318	\$ 7,318
101-50- 502 - Revenue		\$ 398	\$ 398
Total Incoming Costs	<u>\$ 31,501</u>	<u>\$ 40,003</u>	<u>\$ 71,505</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 841,335</u>	<u>\$ 40,003</u>	<u>\$ 881,339</u>

DEPARTMENTAL EXPENSE DETAIL

101-15- 150 - City Attorney

Expense Type	Expense (\$)	General Admin	Legal Counsel	Agenda Support	Litigation
Personnel					
Salaries & Wages	\$ 604,494	\$ -	\$ 181,348	\$ 423,146	\$ -
Subtotal Personnel Cost	\$ 604,494	\$ -	\$ 181,348	\$ 423,146	\$ -
Operating Services & Supplies					
Services	\$ 20,346	\$ -	\$ 6,104	\$ 14,242	\$ -
Supplies	\$ 1,995	\$ -	\$ 599	\$ 1,397	\$ -
Info Tech Service Charges	\$ 25,499	\$ -	\$ 7,650	\$ 17,849	\$ -
Legal Services	\$ 157,500	\$ -	\$ -	\$ -	\$ 157,500
Subtotal Operating Cost	\$ 205,340	\$ -	\$ 14,352	\$ 33,488	\$ 157,500
DEPARTMENTAL EXPENDITURES	\$ 809,834	\$ -	\$ 195,700	\$ 456,634	\$ 157,500
Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 809,834	\$ -	\$ 195,700	\$ 456,634	\$ 157,500
First Allocation					
Incoming - All Others	\$ 31,501	\$ -	\$ 7,612	\$ 17,762	\$ 6,127
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (163,627)	\$ -	\$ -	\$ -	\$ (163,627)
Subtotal of First Allocation	\$ 677,709	\$ -	\$ 203,313	\$ 474,396	\$ -
Second Allocation					
Incoming - All Others	\$ 40,003	\$ -	\$ 9,667	\$ 22,556	\$ 7,780
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (7,780)	\$ -	\$ -	\$ -	\$ (7,780)
Subtotal of Second Allocation	\$ 32,223	\$ -	\$ 9,667	\$ 22,556.26	\$ -
TOTAL ALLOCATED	\$ 709,932	\$ -	\$ 212,980	\$ 496,952	\$ -

101-15- 150 - City Attorney

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Legal Counsel						
101-11- 110 - City Clerk	2.00	0.385%	\$ 782	\$ 782		\$ 782
101-12- 120 - City Manager	2.99	0.575%	\$ 1,169	\$ 1,169		\$ 1,169
101-12- 121 - Communications & Comm. Relations	3.15	0.606%	\$ 1,232	\$ 1,232		\$ 1,232
101-12- 123 - Purchasing	2.10	0.404%	\$ 821	\$ 821		\$ 821
101-12- 125 - Human Resources	4.55	0.875%	\$ 1,779	\$ 1,779		\$ 1,779
101-15- 150 - City Attorney	2.20	0.423%	\$ 860	\$ 860		\$ 860
101-30- 301 - Building Maintenance Division	2.55	0.490%	\$ 997	\$ 997	\$ 49	\$ 1,046
101-50- 501 - Finance	9.29	1.787%	\$ 3,632	\$ 3,632	\$ 179	\$ 3,811
101-50- 502 - Revenue	3.10	0.596%	\$ 1,212	\$ 1,212	\$ 60	\$ 1,272
101-10-100 - City Council	1.13	0.217%	\$ 442	\$ 442	\$ 22	\$ 464
101-16-161 - Economic Development	2.00	0.385%	\$ 782	\$ 782	\$ 38	\$ 820
101-16-162 - Building & Safety	8.00	1.538%	\$ 3,128	\$ 3,128	\$ 154	\$ 3,282
101-16-163 - Land Use Engineering	2.65	0.510%	\$ 1,036	\$ 1,036	\$ 51	\$ 1,087
101-16-164 - Planning	10.00	1.923%	\$ 3,910	\$ 3,910	\$ 192	\$ 4,102
101-19-190 - Library Administration	20.00	3.846%	\$ 7,820	\$ 7,820	\$ 384	\$ 8,204
101-20-200 - Patrol Services	99.00	19.038%	\$ 38,707	\$ 38,707	\$ 1,903	\$ 40,609
101-20-201 - Communications Unit	16.00	3.077%	\$ 6,256	\$ 6,256	\$ 307	\$ 6,563
101-20-202 - Support Services Bureau	13.00	2.500%	\$ 5,083	\$ 5,083	\$ 250	\$ 5,333
101-25-250 - Fire Suppression	36.55	7.029%	\$ 14,290	\$ 14,290	\$ 702	\$ 14,993
101-25-251 - Community Risk Reduction	5.00	0.962%	\$ 1,955	\$ 1,955	\$ 96	\$ 2,051
101-25-254 - Emergency Preparedness	0.35	0.067%	\$ 137	\$ 137	\$ 7	\$ 144
101-30-300 - FCS - Administration	3.31	0.637%	\$ 1,294	\$ 1,294	\$ 64	\$ 1,358
101-30-302 - Electrical	0.01	0.002%	\$ 4	\$ 4	\$ 0	\$ 4
101-30-303 - Parks	12.88	2.477%	\$ 5,036	\$ 5,036	\$ 248	\$ 5,283
101-30-304 - Streets	0.01	0.002%	\$ 4	\$ 4	\$ 0	\$ 4
101-30-305 - Trees	4.22	0.812%	\$ 1,650	\$ 1,650	\$ 81	\$ 1,731
101-30-306 - Code Enforcement	4.58	0.881%	\$ 1,791	\$ 1,791	\$ 88	\$ 1,879
101-30-309 - Recreation and Senior Services	9.04	1.738%	\$ 3,534	\$ 3,534	\$ 174	\$ 3,708
101-30-310 - City Hall - State Street	0.80	0.154%	\$ 313	\$ 313	\$ 15	\$ 328
101-30-311 - Animal Services	4.00	0.769%	\$ 1,564	\$ 1,564	\$ 77	\$ 1,641

101-15- 150 - City Attorney

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
101-40-400 - Engineering	2.05	0.394%	\$ 802	\$ 802	\$ 39	\$ 841
101-40-401 - Streets & Inspections	15.80	3.038%	\$ 6,177	\$ 6,177	\$ 304	\$ 6,481
101-40-402 - Electrical	1.00	0.192%	\$ 391	\$ 391	\$ 19	\$ 410
205-25 - Emergency Medical Services Fund	22.00	4.231%	\$ 8,602	\$ 8,602	\$ 423	\$ 9,024
211-40 - PARIS	2.70	0.519%	\$ 1,056	\$ 1,056	\$ 52	\$ 1,108
260-30 - Street Lighting District #1 Fund	0.09	0.017%	\$ 35	\$ 35	\$ 2	\$ 37
261-30 - CFD 2004-1 Assessments Fund	0.50	0.096%	\$ 195	\$ 195	\$ 10	\$ 205
263-30 - Landscape Maintenance District Fund	0.03	0.006%	\$ 12	\$ 12	\$ 1	\$ 12
501-40 - Water Fund	64.03	12.313%	\$ 25,034	\$ 25,034	\$ 1,231	\$ 26,265
511-30 - Solid Waste	47.62	9.158%	\$ 18,618	\$ 18,618	\$ 915	\$ 19,534
521-40 - Wastewater Fund	31.76	6.108%	\$ 12,417	\$ 12,417	\$ 610	\$ 13,028
531-40 - Nonpotable Water Fund	0.52	0.100%	\$ 203	\$ 203	\$ 10	\$ 213
538-30 - Groves Fund	2.00	0.385%	\$ 782	\$ 782	\$ 38	\$ 820
562-30 - Cemetery Fund	4.45	0.856%	\$ 1,740	\$ 1,740	\$ 86	\$ 1,825
564-30 - Aviation Fund	1.26	0.242%	\$ 493	\$ 493	\$ 24	\$ 517
602-12 - Liability Self Insurance Fund	1.20	0.231%	\$ 469	\$ 469	\$ 23	\$ 492
604-50 - Information Technology Services Fund	12.79	2.460%	\$ 5,001	\$ 5,001	\$ 246	\$ 5,246
606-12 - Workers' Compensation Fund	4.20	0.808%	\$ 1,642	\$ 1,642	\$ 81	\$ 1,723
607-30 - Equipment Maintenance Fund	7.41	1.425%	\$ 2,897	\$ 2,897	\$ 142	\$ 3,040
608-50 - Utility Billing Fund	14.10	2.711%	\$ 5,513	\$ 5,513	\$ 271	\$ 5,784
820-16 - Successor to RDA Fund	0.04	0.008%	\$ 16	\$ 16	\$ 1	\$ 16
Total	520.01	100.000%	\$203,313	\$203,313	\$ 9,667	\$212,980

Allocation Basis:

of FTE

Source of Allocation:

Staffing

101-15- 150 - City Attorney**ALLOCATION DETAIL**

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Agenda Support						
101-11- 110 - City Clerk	11.00	2.391%	\$ 11,344	\$ 11,344		\$ 11,344
101-12- 120 - City Manager	9.00	1.957%	\$ 9,282	\$ 9,282		\$ 9,282
101-12- 123 - Purchasing	1.00	0.217%	\$ 1,031	\$ 1,031		\$ 1,031
101-12- 125 - Human Resources	11.00	2.391%	\$ 11,344	\$ 11,344		\$ 11,344
101-15- 150 - City Attorney	10.00	2.174%	\$ 10,313	\$ 10,313		\$ 10,313
101-30- 301 - Building Maintenance Division	13.00	2.826%	\$ 13,407	\$ 13,407	\$ 702	\$ 14,108
101-50- 501 - Finance	31.00	6.739%	\$ 31,970	\$ 31,970	\$ 1,673	\$ 33,643
101-50- 502 - Revenue	4.00	0.870%	\$ 4,125	\$ 4,125	\$ 216	\$ 4,341
101-10-100 - City Council	27.00	5.870%	\$ 27,845	\$ 27,845	\$ 1,457	\$ 29,302
101-16-163 - Land Use Engineering	11.00	2.391%	\$ 11,344	\$ 11,344	\$ 594	\$ 11,938
101-16-164 - Planning	39.00	8.478%	\$ 40,221	\$ 40,221	\$ 2,105	\$ 42,325
101-19-190 - Library Administration	4.00	0.870%	\$ 4,125	\$ 4,125	\$ 216	\$ 4,341
101-20-202 - Support Services Bureau	23.00	5.000%	\$ 23,720	\$ 23,720	\$ 1,241	\$ 24,961
101-20-204 - Community Services Bureau	9.00	1.957%	\$ 9,282	\$ 9,282	\$ 486	\$ 9,767
101-25-250 - Fire Suppression	22.00	4.783%	\$ 22,689	\$ 22,689	\$ 1,187	\$ 23,876
101-30-300 - FCS - Administration	12.00	2.609%	\$ 12,376	\$ 12,376	\$ 648	\$ 13,023
101-30-303 - Parks	14.00	3.043%	\$ 14,438	\$ 14,438	\$ 755	\$ 15,194
101-30-304 - Streets	15.00	3.261%	\$ 15,469	\$ 15,469	\$ 809	\$ 16,279
101-30-305 - Trees	1.00	0.217%	\$ 1,031	\$ 1,031	\$ 54	\$ 1,085
101-30-306 - Code Enforcement	1.00	0.217%	\$ 1,031	\$ 1,031	\$ 54	\$ 1,085
101-30-309 - Recreation and Senior Services	45.00	9.783%	\$ 46,408	\$ 46,408	\$ 2,428	\$ 48,837
101-30-310 - City Hall - State Street	2.00	0.435%	\$ 2,063	\$ 2,063	\$ 108	\$ 2,171
101-40-400 - Engineering	59.00	12.826%	\$ 60,846	\$ 60,846	\$ 3,184	\$ 64,030
101-40-401 - Streets & Inspections	20.00	4.348%	\$ 20,626	\$ 20,626	\$ 1,079	\$ 21,705
200 - Grants	8.00	1.739%	\$ 8,250	\$ 8,250	\$ 432	\$ 8,682
210 - Measure I Fund (2010)	3.00	0.652%	\$ 3,094	\$ 3,094	\$ 162	\$ 3,256
254 - Freeway Interchange Fund	1.00	0.217%	\$ 1,031	\$ 1,031	\$ 54	\$ 1,085
501-40 - Water Fund	15.00	3.261%	\$ 15,469	\$ 15,469	\$ 809	\$ 16,279
511-30 - Solid Waste	4.00	0.870%	\$ 4,125	\$ 4,125	\$ 216	\$ 4,341
521-40 - Wastewater Fund	10.00	2.174%	\$ 10,313	\$ 10,313	\$ 540	\$ 10,853

101-15- 150 - City Attorney

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
538-30 - Groves Fund	5.00	1.087%	\$ 5,156	\$ 5,156	\$ 270	\$ 5,426
564-30 - Aviation Fund	5.00	1.087%	\$ 5,156	\$ 5,156	\$ 270	\$ 5,426
604-50 - Information Technology Services Fund	8.00	1.739%	\$ 8,250	\$ 8,250	\$ 432	\$ 8,682
607-30 - Equipment Maintenance Fund	6.00	1.304%	\$ 6,188	\$ 6,188	\$ 324	\$ 6,512
608-50 - Utility Billing Fund	1.00	0.217%	\$ 1,031	\$ 1,031	\$ 54	\$ 1,085
Total	460.00	100.000%	\$474,396	\$474,396	\$ 22,556	\$496,952

Allocation Basis:

of Agenda Items

Source of Allocation:

Agenda Item Report

ALLOCATION SUMMARY**101-15- 150 - City Attorney**

	Legal Counsel	Agenda Support	Total
101-11- 110 - City Clerk	\$ 782	\$ 11,344	\$ 12,126
101-12- 120 - City Manager	\$ 1,169	\$ 9,282	\$ 10,451
101-12- 121 - Communications & Comm. Relations	\$ 1,232	\$ -	\$ 1,232
101-12- 123 - Purchasing	\$ 821	\$ 1,031	\$ 1,852
101-12- 125 - Human Resources	\$ 1,779	\$ 11,344	\$ 13,123
101-15- 150 - City Attorney	\$ 860	\$ 10,313	\$ 11,173
101-30- 301 - Building Maintenance Division	\$ 1,046	\$ 14,108	\$ 15,154
101-50- 501 - Finance	\$ 3,811	\$ 33,643	\$ 37,454
101-50- 502 - Revenue	\$ 1,272	\$ 4,341	\$ 5,613
101-10-100 - City Council	\$ 464	\$ 29,302	\$ 29,765
101-16-161 - Economic Development	\$ 820	\$ -	\$ 820
101-16-162 - Building & Safety	\$ 3,282	\$ -	\$ 3,282
101-16-163 - Land Use Engineering	\$ 1,087	\$ 11,938	\$ 13,025
101-16-164 - Planning	\$ 4,102	\$ 42,325	\$ 46,427
101-19-190 - Library Administration	\$ 8,204	\$ 4,341	\$ 12,545
101-20-200 - Patrol Services	\$ 40,609	\$ -	\$ 40,609
101-20-201 - Communications Unit	\$ 6,563	\$ -	\$ 6,563
101-20-202 - Support Services Bureau	\$ 5,333	\$ 24,961	\$ 30,293
101-20-204 - Community Services Bureau	\$ -	\$ 9,767	\$ 9,767
101-25-250 - Fire Suppression	\$ 14,993	\$ 23,876	\$ 38,868
101-25-251 - Community Risk Reduction	\$ 2,051	\$ -	\$ 2,051
101-25-254 - Emergency Preparedness	\$ 144	\$ -	\$ 144
101-30-300 - FCS - Administration	\$ 1,358	\$ 13,023	\$ 14,381
101-30-302 - Electrical	\$ 4	\$ -	\$ 4
101-30-303 - Parks	\$ 5,283	\$ 15,194	\$ 20,477
101-30-304 - Streets	\$ 4	\$ 16,279	\$ 16,283
101-30-305 - Trees	\$ 1,731	\$ 1,085	\$ 2,816
101-30-306 - Code Enforcement	\$ 1,879	\$ 1,085	\$ 2,964
101-30-309 - Recreation and Senior Services	\$ 3,708	\$ 48,837	\$ 52,545

ALLOCATION SUMMARY**101-15- 150 - City Attorney**

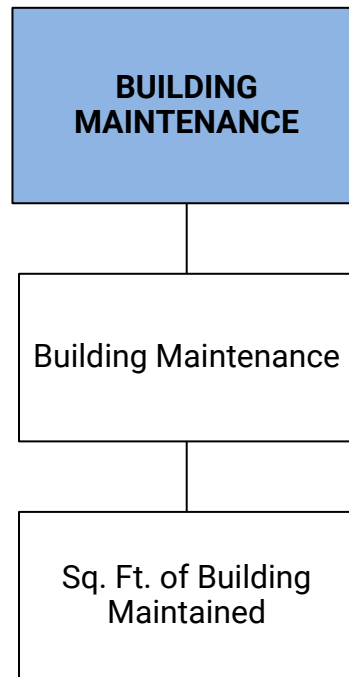
	Legal Counsel	Agenda Support	Total
101-30-310 - City Hall - State Street	\$ 328	\$ 2,171	\$ 2,499
101-30-311 - Animal Services	\$ 1,641	\$ -	\$ 1,641
101-40-400 - Engineering	\$ 841	\$ 64,030	\$ 64,871
101-40-401 - Streets & Inspections	\$ 6,481	\$ 21,705	\$ 28,186
101-40-402 - Electrical	\$ 410	\$ -	\$ 410
200 - Grants	\$ -	\$ 8,682	\$ 8,682
205-25 - Emergency Medical Services Fund	\$ 9,024	\$ -	\$ 9,024
210 - Measure I Fund (2010)	\$ -	\$ 3,256	\$ 3,256
211-40 - PARIS	\$ 1,108	\$ -	\$ 1,108
254 - Freeway Interchange Fund	\$ -	\$ 1,085	\$ 1,085
260-30 - Street Lighting District #1 Fund	\$ 37	\$ -	\$ 37
261-30 - CFD 2004-1 Assessments Fund	\$ 205	\$ -	\$ 205
263-30 - Landscape Maintenance District Fund	\$ 12	\$ -	\$ 12
501-40 - Water Fund	\$ 26,265	\$ 16,279	\$ 42,544
511-30 - Solid Waste	\$ 19,534	\$ 4,341	\$ 23,875
521-40 - Wastewater Fund	\$ 13,028	\$ 10,853	\$ 23,880
531-40 - Nonpotable Water Fund	\$ 213	\$ -	\$ 213
538-30 - Groves Fund	\$ 820	\$ 5,426	\$ 6,247
562-30 - Cemetery Fund	\$ 1,825	\$ -	\$ 1,825
564-30 - Aviation Fund	\$ 517	\$ 5,426	\$ 5,943
602-12 - Liability Self Insurance Fund	\$ 492	\$ -	\$ 492
604-50 - Information Technology Services Fund	\$ 5,246	\$ 8,682	\$ 13,928
606-12 - Workers' Compensation Fund	\$ 1,723	\$ -	\$ 1,723
607-30 - Equipment Maintenance Fund	\$ 3,040	\$ 6,512	\$ 9,551
608-50 - Utility Billing Fund	\$ 5,784	\$ 1,085	\$ 6,869
820-16 - Successor to RDA Fund	\$ 16	\$ -	\$ 16
Total	\$ 212,980	\$ 496,952	\$ 709,932

8 Building Maintenance

The Building Maintenance Division, which is part of the Facilities and Community Services Department, is responsible for the maintenance and repair of all City owned and operated facilities. Costs associated with the Building Maintenance Department are allocated to Receiving Departments through the following function:

- **Building Maintenance** – represents the costs associated with routine and emergency upkeep of all City-owned facilities including managing contracted custodial services. This function is allocated based on the building square footage occupied by Department/Division/Fund.

The chart on the following page illustrates the functions and measures used to allocate Building Maintenance costs. The top tier shows the Central Service Department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs Citywide. The pages following the chart provide an aggregate picture of the Department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED**101-30- 301 - Building Maintenance Division**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 2,347,152		\$ 2,347,152
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
– Building and Equipment Use	\$ 11,068	\$ -	\$ 11,068
101-11- 110 - City Clerk	\$ 5,597	\$ 1,657	\$ 7,254
101-12- 120 - City Manager	\$ 11,153	\$ 1,318	\$ 12,471
101-12- 121 - Communications & Comm. Relations	\$ 1,285	\$ 185	\$ 1,470
101-12- 123 - Purchasing	\$ 4,187	\$ 718	\$ 4,905
101-12- 125 - Human Resources	\$ 29,970	\$ 1,110	\$ 31,080
101-15- 150 - City Attorney	\$ 14,404	\$ 751	\$ 15,154
101-30- 301 - Building Maintenance Division		\$ 50,074	\$ 50,074
101-50- 501 - Finance		\$ 25,050	\$ 25,050
101-50- 502 - Revenue		\$ 116,780	\$ 116,780
Total Incoming Costs	<u>\$ 77,664</u>	<u>\$ 197,642</u>	<u>\$ 275,306</u>
Non-Capital Expenditures	\$ (105,000)		
Capital Lease	<u>\$ (43,926)</u>		
Total Cost Adjustments	<u>\$ (148,926)</u>		<u>\$ (148,926)</u>
Total Costs to be Allocated	<u>\$ 2,275,890</u>	<u>\$ 197,642</u>	<u>\$ 2,473,532</u>

DEPARTMENTAL EXPENSE DETAIL

101-30- 301 - Building Maintenance Division

Expense Type	Expense (\$)	Building Maintenance
Personnel		
Salaries & Wages	\$ 405,545	\$ 405,545
Subtotal Personnel Cost	\$ 405,545	\$ 405,545
Operating Services & Supplies		
Services	\$ 21,241	\$ 21,241
Supplies	\$ 191,731	\$ 191,731
Info Tech Service Charges	\$ 68,247	\$ 68,247
Contractual Services	\$ 185,306	\$ 185,306
Non-Capital Expenditures	\$ 105,000	\$ 105,000
City Garage Charges	\$ 15,776	\$ 15,776
Janitorial Services	\$ 279,552	\$ 279,552
Utilities	\$ 1,030,828	\$ 1,030,828
Capital Lease	\$ 43,926	\$ 43,926
Subtotal Operating Cost	\$ 1,941,607	\$ 1,941,607
DEPARTMENTAL EXPENDITURES	\$ 2,347,152	\$ 2,347,152
Disallowed Costs		
Subtotal Disallowed Costs	\$ -	\$ -
Cost Adjustments		
Non-Capital Expenditures	\$ (105,000)	\$ (105,000)
Capital Lease	\$ (43,926)	\$ (43,926)
Subtotal Cost Adjustments	\$ (148,926)	\$ (148,926)
FUNCTIONAL COST	\$ 2,198,226	\$ 2,198,226
First Allocation		
Incoming - All Others	\$ 77,664	\$ 77,664
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of First Allocation	\$ 2,275,890	\$ 2,275,890
Second Allocation		
Incoming - All Others	\$ 197,642	\$ 197,642
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
Subtotal of Second Allocation	\$ 197,642	\$ 197,641.56
TOTAL ALLOCATED	\$ 2,473,532	\$ 2,473,532

101-30- 301 - Building Maintenance Division**ALLOCATION DETAIL**

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Building Maintenance						
101-11- 110 - City Clerk	6,823.44	1.134%	\$ 25,802	\$ 25,802		\$ 25,802
101-12- 120 - City Manager	3,364.16	0.559%	\$ 12,721	\$ 12,721		\$ 12,721
101-12- 121 - Communications & Comm. Relations	13,739.90	2.283%	\$ 51,957	\$ 51,957		\$ 51,957
101-12- 123 - Purchasing	9,046.79	1.503%	\$ 34,210	\$ 34,210		\$ 34,210
101-12- 125 - Human Resources	19,855.86	3.299%	\$ 75,084	\$ 75,084		\$ 75,084
101-15- 150 - City Attorney	4,849.02	0.806%	\$ 18,336	\$ 18,336		\$ 18,336
101-30- 301 - Building Maintenance Division	13,242.00	2.200%	\$ 50,074	\$ 50,074		\$ 50,074
101-50- 501 - Finance	7,127.05	1.184%	\$ 26,950	\$ 26,950	\$ 2,653	\$ 29,604
101-50- 502 - Revenue	4,959.30	0.824%	\$ 18,753	\$ 18,753	\$ 1,846	\$ 20,599
101-10-100 - City Council	25,813.40	4.289%	\$ 97,612	\$ 97,612	\$ 9,609	\$ 107,221
101-16-161 - Economic Development	1,688.88	0.281%	\$ 6,386	\$ 6,386	\$ 629	\$ 7,015
101-16-162 - Building & Safety	8,091.35	1.344%	\$ 30,597	\$ 30,597	\$ 3,012	\$ 33,609
101-16-163 - Land Use Engineering	2,680.26	0.445%	\$ 10,135	\$ 10,135	\$ 998	\$ 11,133
101-16-164 - Planning	10,114.19	1.680%	\$ 38,246	\$ 38,246	\$ 3,765	\$ 42,011
101-19-190 - Library Administration	44,962.00	7.471%	\$ 170,021	\$ 170,021	\$ 16,737	\$ 186,758
101-20-200 - Patrol Services	33,216.49	5.519%	\$ 125,606	\$ 125,606	\$ 12,365	\$ 137,971
101-20-201 - Communications Unit	5,368.32	0.892%	\$ 20,300	\$ 20,300	\$ 1,998	\$ 22,298
101-20-202 - Support Services Bureau	4,361.76	0.725%	\$ 16,494	\$ 16,494	\$ 1,624	\$ 18,117
101-25-250 - Fire Suppression	22,724.19	3.776%	\$ 85,930	\$ 85,930	\$ 8,459	\$ 94,389
101-25-251 - Community Risk Reduction	3,108.64	0.517%	\$ 11,755	\$ 11,755	\$ 1,157	\$ 12,912
101-25-254 - Emergency Preparedness	3,788.25	0.629%	\$ 14,325	\$ 14,325	\$ 1,410	\$ 15,735
101-30-300 - FCS - Administration	1,614.89	0.268%	\$ 6,107	\$ 6,107	\$ 601	\$ 6,708
101-30-302 - Electrical	4.88	0.001%	\$ 18	\$ 18	\$ 2	\$ 20
101-30-303 - Parks	5,889.00	0.978%	\$ 22,269	\$ 22,269	\$ 2,192	\$ 24,461
101-30-304 - Streets	4.88	0.001%	\$ 18	\$ 18	\$ 2	\$ 20
101-30-305 - Trees	2,058.86	0.342%	\$ 7,785	\$ 7,785	\$ 766	\$ 8,552
101-30-306 - Code Enforcement	2,234.50	0.371%	\$ 8,450	\$ 8,450	\$ 832	\$ 9,281
101-30-309 - Recreation and Senior Services	143,451.45	23.835%	\$ 542,452	\$ 542,452	\$ 53,400	\$ 595,852
101-30-310 - City Hall - State Street	390.31	0.065%	\$ 1,476	\$ 1,476	\$ 145	\$ 1,621
101-30-311 - Animal Services	3,599.00	0.598%	\$ 13,609	\$ 13,609	\$ 1,340	\$ 14,949

101-30- 301 - Building Maintenance Division

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
101-40-400 - Engineering	11,446.45	1.902%	\$ 43,284	\$ 43,284	\$ 4,261	\$ 47,545
101-40-401 - Streets & Inspections	6,840.00	1.136%	\$ 25,865	\$ 25,865	\$ 2,546	\$ 28,411
101-40-402 - Electrical	3,015.23	0.501%	\$ 11,402	\$ 11,402	\$ 1,122	\$ 12,524
205-25 - Emergency Medical Services Fund	13,678.04	2.273%	\$ 51,723	\$ 51,723	\$ 5,092	\$ 56,814
211-40 - PARIS	8,141.13	1.353%	\$ 30,785	\$ 30,785	\$ 3,031	\$ 33,816
260-30 - Street Lighting District #1 Fund	43.91	0.007%	\$ 166	\$ 166	\$ 16	\$ 182
261-30 - CFD 2004-1 Assessments Fund	243.94	0.041%	\$ 922	\$ 922	\$ 91	\$ 1,013
263-30 - Landscape Maintenance District Fund	14.64	0.002%	\$ 55	\$ 55	\$ 5	\$ 61
501-40 - Water Fund	9,889.00	1.643%	\$ 37,395	\$ 37,395	\$ 3,681	\$ 41,076
511-30 - Solid Waste	7,060.00	1.173%	\$ 26,697	\$ 26,697	\$ 2,628	\$ 29,325
521-40 - Wastewater Fund	23,186.00	3.852%	\$ 87,676	\$ 87,676	\$ 8,631	\$ 96,307
531-40 - Nonpotable Water Fund	1,567.92	0.261%	\$ 5,929	\$ 5,929	\$ 584	\$ 6,513
538-30 - Groves Fund	975.76	0.162%	\$ 3,690	\$ 3,690	\$ 363	\$ 4,053
562-30 - Cemetery Fund	14,807.00	2.460%	\$ 55,992	\$ 55,992	\$ 5,512	\$ 61,504
564-30 - Aviation Fund	48,700.00	8.092%	\$ 184,156	\$ 184,156	\$ 18,129	\$ 202,284
602-12 - Liability Self Insurance Fund	1,350.17	0.224%	\$ 5,106	\$ 5,106	\$ 503	\$ 5,608
604-50 - Information Technology Services Fund	11,959.11	1.987%	\$ 45,223	\$ 45,223	\$ 4,452	\$ 49,674
606-12 - Workers' Compensation Fund	4,725.58	0.785%	\$ 17,869	\$ 17,869	\$ 1,759	\$ 19,629
607-30 - Equipment Maintenance Fund	22,636.00	3.761%	\$ 85,597	\$ 85,597	\$ 8,426	\$ 94,023
608-50 - Utility Billing Fund	2,354.41	0.391%	\$ 8,903	\$ 8,903	\$ 876	\$ 9,779
820-16 - Successor to RDA Fund	33.78	0.006%	\$ 128	\$ 128	\$ 13	\$ 140
Other	1,017.94	0.169%	\$ 3,849	\$ 3,849	\$ 379	\$ 4,228
Total	601,859.03	100.000%	\$ 2,275,890	\$ 2,275,890	\$ 197,642	\$ 2,473,532

Allocation Basis: Sq. Ft. of Building Maintained

Source of Allocation: Building Info 2022

ALLOCATION SUMMARY**101-30- 301 - Building Maintenance Division**

	Building Maintenance	Total
101-11- 110 - City Clerk	\$ 25,802	\$ 25,802
101-12- 120 - City Manager	\$ 12,721	\$ 12,721
101-12- 121 - Communications & Comm. Relations	\$ 51,957	\$ 51,957
101-12- 123 - Purchasing	\$ 34,210	\$ 34,210
101-12- 125 - Human Resources	\$ 75,084	\$ 75,084
101-15- 150 - City Attorney	\$ 18,336	\$ 18,336
101-30- 301 - Building Maintenance Division	\$ 50,074	\$ 50,074
101-50- 501 - Finance	\$ 29,604	\$ 29,604
101-50- 502 - Revenue	\$ 20,599	\$ 20,599
101-10-100 - City Council	\$ 107,221	\$ 107,221
101-16-161 - Economic Development	\$ 7,015	\$ 7,015
101-16-162 - Building & Safety	\$ 33,609	\$ 33,609
101-16-163 - Land Use Engineering	\$ 11,133	\$ 11,133
101-16-164 - Planning	\$ 42,011	\$ 42,011
101-19-190 - Library Administration	\$ 186,758	\$ 186,758
101-20-200 - Patrol Services	\$ 137,971	\$ 137,971
101-20-201 - Communications Unit	\$ 22,298	\$ 22,298
101-20-202 - Support Services Bureau	\$ 18,117	\$ 18,117
101-25-250 - Fire Suppression	\$ 94,389	\$ 94,389
101-25-251 - Community Risk Reduction	\$ 12,912	\$ 12,912
101-25-254 - Emergency Preparedness	\$ 15,735	\$ 15,735
101-30-300 - FCS - Administration	\$ 6,708	\$ 6,708
101-30-302 - Electrical	\$ 20	\$ 20
101-30-303 - Parks	\$ 24,461	\$ 24,461
101-30-304 - Streets	\$ 20	\$ 20
101-30-305 - Trees	\$ 8,552	\$ 8,552
101-30-306 - Code Enforcement	\$ 9,281	\$ 9,281
101-30-309 - Recreation and Senior Services	\$ 595,852	\$ 595,852
101-30-310 - City Hall - State Street	\$ 1,621	\$ 1,621
101-30-311 - Animal Services	\$ 14,949	\$ 14,949

ALLOCATION SUMMARY**101-30- 301 - Building Maintenance Division**

	Building Maintenance	Total
101-40-400 - Engineering	\$ 47,545	\$ 47,545
101-40-401 - Streets & Inspections	\$ 28,411	\$ 28,411
101-40-402 - Electrical	\$ 12,524	\$ 12,524
205-25 - Emergency Medical Services Fund	\$ 56,814	\$ 56,814
211-40 - PARIS	\$ 33,816	\$ 33,816
260-30 - Street Lighting District #1 Fund	\$ 182	\$ 182
261-30 - CFD 2004-1 Assessments Fund	\$ 1,013	\$ 1,013
263-30 - Landscape Maintenance District Fund	\$ 61	\$ 61
501-40 - Water Fund	\$ 41,076	\$ 41,076
511-30 - Solid Waste	\$ 29,325	\$ 29,325
521-40 - Wastewater Fund	\$ 96,307	\$ 96,307
531-40 - Nonpotable Water Fund	\$ 6,513	\$ 6,513
538-30 - Groves Fund	\$ 4,053	\$ 4,053
562-30 - Cemetery Fund	\$ 61,504	\$ 61,504
564-30 - Aviation Fund	\$ 202,284	\$ 202,284
602-12 - Liability Self Insurance Fund	\$ 5,608	\$ 5,608
604-50 - Information Technology Services Fund	\$ 49,674	\$ 49,674
606-12 - Workers' Compensation Fund	\$ 19,629	\$ 19,629
607-30 - Equipment Maintenance Fund	\$ 94,023	\$ 94,023
608-50 - Utility Billing Fund	\$ 9,779	\$ 9,779
820-16 - Successor to RDA Fund	\$ 140	\$ 140
Other	\$ 4,228	\$ 4,228
Total	\$ 2,473,532	\$ 2,473,532

9 Finance

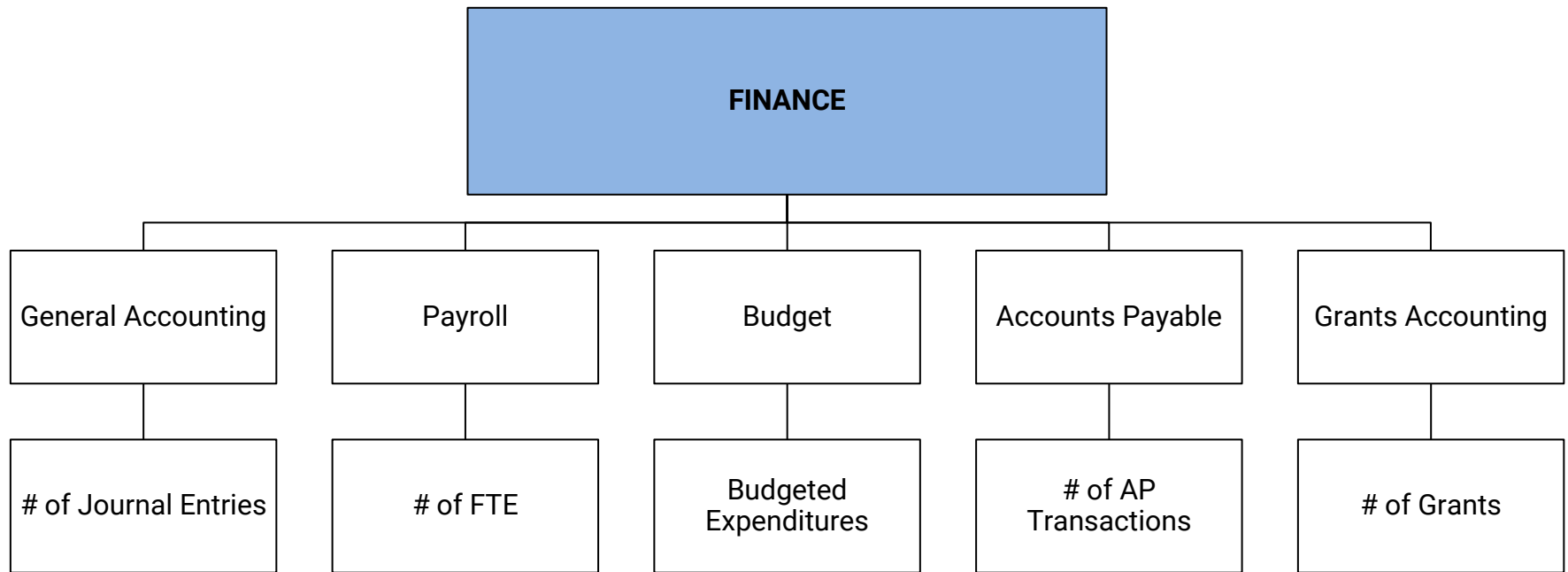
The Finance Department is responsible for administering City finances by maintaining financial records, providing internal financial analyses, conducting financial audits, and guiding the annual budgeting process. The Finance Department's costs are allocated to Receiving Departments as follows:

- **General Accounting** – represents the costs associated with reconciliation of accounting entries, month end reporting, reviewing general ledger expenses, and other financial reporting functions. This function is allocated based on number of journal entries by Department.
- **Payroll** – represents the costs associated with managing City-wide payroll activities. This function is allocated based on the number of full-time employees (FTE) by Department/Division/Fund.³
- **Budget** – represents the costs associated with developing and maintaining city budgets for all city Departments, boards, and commissions. This function is allocated based on budgeted expenditures by Department/Division/Fund.⁴
- **Accounts Payable** – represents the costs associated with reviewing invoices, processing payments, and reimbursing employee expenses. This function is allocated based on number of accounts payable (AP) transactions by Department/Division/Fund.
- **Grant Accounting** – represents the costs associated with compiling and reconciling grant funds. This function is allocated based on the number of grants by Department/Division/Fund.

The chart on the following page illustrates the functions and measures used to allocate Finance costs. The top tier shows the Central Service Department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs Citywide. The pages following the chart provide an aggregate picture of the Department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

³ Since various staff are directly funded out of 501 Water, 511 Solid Waste, and 521 Wastewater the FTE for these funds were excluded. Additionally, large one-time expenditures were excluded (i.e. Bad Debt Expense, Capital Leases, Depreciation Expense, General Govt. Services Surcharge, Interest, Resale Materials, Retiree Health Insurance, Taxes, Debt Services, and Fixed Assets).

⁴ In order to provide an accurate reflection of Finance support, expenditures were weighted for the following receivers: 5% for 501 Water and 75% for 511 Solid Waste and 521 Wastewater.



COSTS TO BE ALLOCATED**101-50- 501 - Finance**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 1,811,199		\$ 1,811,199
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
– Building and Equipment Use	\$ 2,327	\$ -	\$ 2,327
101-11- 110 - City Clerk	\$ 13,347	\$ 3,951	\$ 17,298
101-12- 120 - City Manager	\$ 13,112	\$ 1,562	\$ 14,673
101-12- 121 - Communications & Comm. Relations	\$ 4,680	\$ 675	\$ 5,355
101-12- 123 - Purchasing	\$ 3,292	\$ 586	\$ 3,878
101-12- 125 - Human Resources	\$ 89,911	\$ 3,329	\$ 93,240
101-15- 150 - City Attorney	\$ 35,602	\$ 1,851	\$ 37,454
101-30- 301 - Building Maintenance Division	\$ 26,950	\$ 2,653	\$ 29,604
101-50- 501 - Finance		\$ 23,111	\$ 23,111
101-50- 502 - Revenue		\$ 11,331	\$ 11,331
Total Incoming Costs	<u>\$ 189,221</u>	<u>\$ 49,049</u>	<u>\$ 238,270</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 2,000,420</u>	<u>\$ 49,049</u>	<u>\$ 2,049,469</u>

DEPARTMENTAL EXPENSE DETAIL

101-50- 501 - Finance

Expense Type	Expense (\$)	General Admin	General Accounting	Payroll	Budget	Accounts Payable	Grants Accounting
Personnel							
Salaries & Wages	\$ 1,181,335	\$ 125,961	\$ 383,871	\$ 206,184	\$ 149,947	\$ 234,475	\$ 80,896
Subtotal Personnel Cost	\$ 1,181,335	\$ 125,961	\$ 383,871	\$ 206,184	\$ 149,947	\$ 234,475	\$ 80,896
Operating Services & Supplies							
Services	\$ 125,792	\$ 13,413	\$ 40,876	\$ 21,955	\$ 15,967	\$ 24,968	\$ 8,614
Supplies	\$ 26,195	\$ 2,793	\$ 8,512	\$ 4,572	\$ 3,325	\$ 5,199	\$ 1,794
Info Tech Service Charges	\$ 170,242	\$ 18,152	\$ 55,320	\$ 29,713	\$ 21,609	\$ 33,790	\$ 11,658
Contractual Services	\$ 2,750	\$ 293	\$ 894	\$ 480	\$ 349	\$ 546	\$ 188
Professional Services	\$ 270,785	\$ 28,873	\$ 87,991	\$ 47,261	\$ 34,371	\$ 53,746	\$ 18,543
Legal Services	\$ 1,000	\$ 107	\$ 325	\$ 175	\$ 127	\$ 198	\$ 68
Bank / Collection Agent Fees	\$ 33,100	\$ 3,529	\$ 10,756	\$ 5,777	\$ 4,201	\$ 6,570	\$ 2,267
Subtotal Operating Cost	\$ 629,864	\$ 67,160	\$ 204,672	\$ 109,933	\$ 79,949	\$ 125,017	\$ 43,132
DEPARTMENTAL EXPENDITURES	\$ 1,811,199	\$ 193,121	\$ 588,543	\$ 316,117	\$ 229,896	\$ 359,493	\$ 124,029
Disallowed Costs							
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments							
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 1,811,199	\$ 193,121	\$ 588,543	\$ 316,117	\$ 229,896	\$ 359,493	\$ 124,029
First Allocation							
Incoming - All Others	\$ 189,221	\$ 20,176	\$ 61,487	\$ 33,026	\$ 24,018	\$ 37,557	\$ 12,958
Reallocate Admin Costs	\$ (0)	\$ (213,297)	\$ 77,583	\$ 41,671	\$ 30,305	\$ 47,389	\$ 16,350
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 2,000,420	\$ 727,613	\$ 390,814	\$ 284,219	\$ 444,439	\$ 153,336	
Second Allocation							
Incoming - All Others	\$ 49,049	\$ 5,230	\$ 15,938	\$ 8,561	\$ 6,226	\$ 9,735	\$ 3,359
Reallocate Admin Costs	\$ (0)	\$ (5,230)	\$ 1,902	\$ 1,022	\$ 743	\$ 1,162	\$ 401
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 49,049	\$ 17,840.71	\$ 9,582.56	\$ 6,968.91	\$ 10,897.43	\$ 3,759.73	
TOTAL ALLOCATED	\$ 2,049,469	\$ 745,453	\$ 400,396	\$ 291,188	\$ 455,336	\$ 157,096	

101-50- 501 - Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
General Accounting						
101-11- 110 - City Clerk	303.00	0.248%	\$ 1,805	\$ 1,805		\$ 1,805
101-12- 120 - City Manager	448.00	0.367%	\$ 2,669	\$ 2,669		\$ 2,669
101-12- 121 - Communications & Comm. Relations	233.00	0.191%	\$ 1,388	\$ 1,388		\$ 1,388
101-12- 123 - Purchasing	351.00	0.287%	\$ 2,091	\$ 2,091		\$ 2,091
101-12- 125 - Human Resources	3,646.00	2.986%	\$ 21,723	\$ 21,723		\$ 21,723
101-15- 150 - City Attorney	361.00	0.296%	\$ 2,151	\$ 2,151		\$ 2,151
101-30- 301 - Building Maintenance Division	1,574.00	1.289%	\$ 9,378	\$ 9,378		\$ 9,378
101-50- 501 - Finance	1,325.00	1.085%	\$ 7,894	\$ 7,894		\$ 7,894
101-50- 502 - Revenue	2,509.00	2.054%	\$ 14,949	\$ 14,949	\$ 393	\$ 15,342
101-10-100 - City Council	380.00	0.311%	\$ 2,264	\$ 2,264	\$ 60	\$ 2,324
101-12-124 - Print Shop	167.00	0.137%	\$ 995	\$ 995	\$ 26	\$ 1,021
101-16-161 - Economic Development	350.00	0.287%	\$ 2,085	\$ 2,085	\$ 55	\$ 2,140
101-16-162 - Building & Safety	6,658.00	5.452%	\$ 39,669	\$ 39,669	\$ 1,043	\$ 40,712
101-16-163 - Land Use Engineering	5.00	0.004%	\$ 30	\$ 30	\$ 1	\$ 31
101-16-164 - Planning	1,530.00	1.253%	\$ 9,116	\$ 9,116	\$ 240	\$ 9,355
101-19-190 - Library Administration	914.00	0.748%	\$ 5,446	\$ 5,446	\$ 143	\$ 5,589
101-19-191 - Lincoln Shrine	28.00	0.023%	\$ 167	\$ 167	\$ 4	\$ 171
101-20-200 - Patrol Services	835.00	0.684%	\$ 4,975	\$ 4,975	\$ 131	\$ 5,106
101-20-201 - Communications Unit	324.00	0.265%	\$ 1,930	\$ 1,930	\$ 51	\$ 1,981
101-20-202 - Support Services Bureau	1,632.00	1.336%	\$ 9,724	\$ 9,724	\$ 256	\$ 9,979
101-20-204 - Community Services Bureau	362.00	0.296%	\$ 2,157	\$ 2,157	\$ 57	\$ 2,214
101-20-205 - Special Services Bureau	512.00	0.419%	\$ 3,051	\$ 3,051	\$ 80	\$ 3,131
101-25-250 - Fire Suppression	1,600.00	1.310%	\$ 9,533	\$ 9,533	\$ 251	\$ 9,784
101-25-251 - Community Risk Reduction	1,233.00	1.010%	\$ 7,346	\$ 7,346	\$ 193	\$ 7,539
101-25-252 - Training Program	37.00	0.030%	\$ 220	\$ 220	\$ 6	\$ 226
101-25-254 - Emergency Preparedness	518.00	0.424%	\$ 3,086	\$ 3,086	\$ 81	\$ 3,167
101-30-300 - FCS - Administration	774.00	0.634%	\$ 4,612	\$ 4,612	\$ 121	\$ 4,733
101-30-302 - Electrical	1,067.00	0.874%	\$ 6,357	\$ 6,357	\$ 167	\$ 6,524
101-30-303 - Parks	2,117.00	1.733%	\$ 12,613	\$ 12,613	\$ 332	\$ 12,945
101-30-304 - Streets	1,353.00	1.108%	\$ 8,061	\$ 8,061	\$ 212	\$ 8,273
101-30-305 - Trees	390.00	0.319%	\$ 2,324	\$ 2,324	\$ 61	\$ 2,385
101-30-306 - Code Enforcement	1,592.00	1.304%	\$ 9,485	\$ 9,485	\$ 249	\$ 9,735
101-30-309 - Recreation and Senior Services	2,064.00	1.690%	\$ 12,297	\$ 12,297	\$ 323	\$ 12,621
101-30-310 - City Hall - State Street	1,182.00	0.968%	\$ 7,042	\$ 7,042	\$ 185	\$ 7,228
101-30-311 - Animal Services	787.00	0.644%	\$ 4,689	\$ 4,689	\$ 123	\$ 4,812
101-40-400 - Engineering	2,519.00	2.063%	\$ 15,008	\$ 15,008	\$ 395	\$ 15,403
101-40-401 - Streets & Inspections	15.00	0.012%	\$ 89	\$ 89	\$ 2	\$ 92
101-40-402 - Electrical	4.00	0.003%	\$ 24	\$ 24	\$ 1	\$ 24

101-50- 501 - Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
200 - Grants	2,930.00	2.399%	\$ 17,457	\$ 17,457	\$ 459	\$ 17,916
205-25 - Emergency Medical Services Fund	2,087.00	1.709%	\$ 12,434	\$ 12,434	\$ 327	\$ 12,761
206 - Household Hazardous Waste Fund	471.00	0.386%	\$ 2,806	\$ 2,806	\$ 74	\$ 2,880
207 - Gas Tax	169.00	0.138%	\$ 1,007	\$ 1,007	\$ 26	\$ 1,033
209 - Transportation	51.00	0.042%	\$ 304	\$ 304	\$ 8	\$ 312
210 - Measure I Fund (2010)	98.00	0.080%	\$ 584	\$ 584	\$ 15	\$ 599
211-40 - PARIS	666.00	0.545%	\$ 3,968	\$ 3,968	\$ 104	\$ 4,072
221 - Air Quality Improvement Fund	57.00	0.047%	\$ 340	\$ 340	\$ 9	\$ 349
223 - Traffic Safety	445.00	0.364%	\$ 2,651	\$ 2,651	\$ 70	\$ 2,721
227 - Open Space Fund	194.00	0.159%	\$ 1,156	\$ 1,156	\$ 30	\$ 1,186
236 - Downtown Redlands Business Area Fund	1,042.00	0.853%	\$ 6,208	\$ 6,208	\$ 163	\$ 6,372
237 - Parking Authority Fund	346.00	0.283%	\$ 2,061	\$ 2,061	\$ 54	\$ 2,116
238 - Public Art Fund	23.00	0.019%	\$ 137	\$ 137	\$ 4	\$ 141
241 - Transportation Development Act Fund	34.00	0.028%	\$ 203	\$ 203	\$ 5	\$ 208
246 - Asset Forfeiture Fund	301.00	0.246%	\$ 1,793	\$ 1,793	\$ 47	\$ 1,841
249 - Supplemental Law Enforcement Fund	129.00	0.106%	\$ 769	\$ 769	\$ 20	\$ 789
250 - Park and Open Space Development Fund	252.00	0.206%	\$ 1,501	\$ 1,501	\$ 39	\$ 1,541
251 - Public Facility Development Fund	717.00	0.587%	\$ 4,272	\$ 4,272	\$ 112	\$ 4,384
252 - Arterial Street Construction Fund	552.00	0.452%	\$ 3,289	\$ 3,289	\$ 86	\$ 3,375
253 - Traffic Signals Fund	296.00	0.242%	\$ 1,764	\$ 1,764	\$ 46	\$ 1,810
254 - Freeway Interchange Fund	280.00	0.229%	\$ 1,668	\$ 1,668	\$ 44	\$ 1,712
260-30 - Street Lighting District #1 Fund	398.00	0.326%	\$ 2,371	\$ 2,371	\$ 62	\$ 2,434
261-30 - CFD 2004-1 Assessments Fund	1,017.00	0.833%	\$ 6,059	\$ 6,059	\$ 159	\$ 6,219
263-30 - Landscape Maintenance District Fund	623.00	0.510%	\$ 3,712	\$ 3,712	\$ 98	\$ 3,809
305 - General Debt Service Fund	194.00	0.159%	\$ 1,156	\$ 1,156	\$ 30	\$ 1,186
405 - Storm Drain Construction Fund	253.00	0.207%	\$ 1,507	\$ 1,507	\$ 40	\$ 1,547
406 - Safety / City Hall Replacement Fund	103.00	0.084%	\$ 614	\$ 614	\$ 16	\$ 630
501-40 - Water Fund	15,672.00	12.833%	\$ 93,374	\$ 93,374	\$ 2,455	\$ 95,829
508 - Source Acquisition Fund	127.00	0.104%	\$ 757	\$ 757	\$ 20	\$ 777
509 - Water Capital Improvement	271.00	0.222%	\$ 1,615	\$ 1,615	\$ 42	\$ 1,657
511-30 - Solid Waste	6,704.00	5.490%	\$ 39,943	\$ 39,943	\$ 1,050	\$ 40,993
517 - California St. Landfill Closure Fund	19.00	0.016%	\$ 113	\$ 113	\$ 3	\$ 116
519 - Solid Waste Capital Improvement	234.00	0.192%	\$ 1,394	\$ 1,394	\$ 37	\$ 1,431
521-40 - Wastewater Fund	8,150.00	6.674%	\$ 48,558	\$ 48,558	\$ 1,277	\$ 49,835
529 - Wastewater Capital Improvement Fund	268.00	0.219%	\$ 1,597	\$ 1,597	\$ 42	\$ 1,639
531-40 - Nonpotable Water Fund	808.00	0.662%	\$ 4,814	\$ 4,814	\$ 127	\$ 4,941
532 - Nonpotable Capital Improvement Fund	78.00	0.064%	\$ 465	\$ 465	\$ 12	\$ 477
538-30 - Groves Fund	2,797.00	2.290%	\$ 16,665	\$ 16,665	\$ 438	\$ 17,103
562-30 - Cemetery Fund	3,828.00	3.135%	\$ 22,807	\$ 22,807	\$ 600	\$ 23,407
564-30 - Aviation Fund	3,686.00	3.018%	\$ 21,961	\$ 21,961	\$ 577	\$ 22,539
602-12 - Liability Self Insurance Fund	1,732.00	1.418%	\$ 10,319	\$ 10,319	\$ 271	\$ 10,591

101-50- 501 - Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
604-50 - Information Technology Services Fund	2,943.00	2.410%	\$ 17,534	\$ 17,534	\$ 461	\$ 17,996
606-12 - Workers' Compensation Fund	1,448.00	1.186%	\$ 8,627	\$ 8,627	\$ 227	\$ 8,854
607-30 - Equipment Maintenance Fund	13,148.00	10.766%	\$ 78,336	\$ 78,336	\$ 2,060	\$ 80,396
608-50 - Utility Billing Fund	2,415.00	1.978%	\$ 14,389	\$ 14,389	\$ 378	\$ 14,767
609 - Payroll Clearing	1,842.00	1.508%	\$ 10,975	\$ 10,975	\$ 289	\$ 11,263
705 - Simonds Endowment	17.00	0.014%	\$ 101	\$ 101	\$ 3	\$ 104
706 - Pauline Stancliff Memorial Trust	17.00	0.014%	\$ 101	\$ 101	\$ 3	\$ 104
810 - Community Facilities District Fund	161.00	0.132%	\$ 959	\$ 959	\$ 25	\$ 984
820-16 - Successor to RDA Fund	331.00	0.271%	\$ 1,972	\$ 1,972	\$ 52	\$ 2,024
Total	122,123.00	100.000%	\$ 727,613	\$ 727,613	\$ 17,841	\$ 745,453

Allocation Basis:

of Journal Entries

Source of Allocation:

Journal Entry Report

101-50- 501 - Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Payroll						
101-11- 110 - City Clerk	2.00	0.531%	\$ 2,075	\$ 2,075		\$ 2,075
101-12- 120 - City Manager	2.99	0.794%	\$ 3,103	\$ 3,103		\$ 3,103
101-12- 121 - Communications & Comm. Relations	3.15	0.836%	\$ 3,269	\$ 3,269		\$ 3,269
101-12- 123 - Purchasing	2.10	0.558%	\$ 2,179	\$ 2,179		\$ 2,179
101-12- 125 - Human Resources	4.55	1.208%	\$ 4,722	\$ 4,722		\$ 4,722
101-15- 150 - City Attorney	2.20	0.584%	\$ 2,283	\$ 2,283		\$ 2,283
101-30- 301 - Building Maintenance Division	2.55	0.677%	\$ 2,646	\$ 2,646		\$ 2,646
101-50- 501 - Finance	9.29	2.467%	\$ 9,641	\$ 9,641		\$ 9,641
101-50- 502 - Revenue	3.10	0.823%	\$ 3,217	\$ 3,217	\$ 85	\$ 3,302
101-10-100 - City Council	1.13	0.300%	\$ 1,173	\$ 1,173	\$ 31	\$ 1,204
101-16-161 - Economic Development	2.00	0.531%	\$ 2,075	\$ 2,075	\$ 55	\$ 2,131
101-16-162 - Building & Safety	8.00	2.124%	\$ 8,302	\$ 8,302	\$ 220	\$ 8,522
101-16-163 - Land Use Engineering	2.65	0.704%	\$ 2,750	\$ 2,750	\$ 73	\$ 2,823
101-16-164 - Planning	10.00	2.655%	\$ 10,377	\$ 10,377	\$ 276	\$ 10,653
101-19-190 - Library Administration	20.00	5.311%	\$ 20,755	\$ 20,755	\$ 551	\$ 21,306
101-20-200 - Patrol Services	99.00	26.288%	\$ 102,736	\$ 102,736	\$ 2,728	\$ 105,464
101-20-201 - Communications Unit	16.00	4.249%	\$ 16,604	\$ 16,604	\$ 441	\$ 17,045
101-20-202 - Support Services Bureau	13.00	3.452%	\$ 13,491	\$ 13,491	\$ 358	\$ 13,849
101-25-250 - Fire Suppression	36.55	9.705%	\$ 37,929	\$ 37,929	\$ 1,007	\$ 38,937
101-25-251 - Community Risk Reduction	5.00	1.328%	\$ 5,189	\$ 5,189	\$ 138	\$ 5,326
101-25-254 - Emergency Preparedness	0.35	0.093%	\$ 363	\$ 363	\$ 10	\$ 373
101-30-300 - FCS - Administration	3.31	0.879%	\$ 3,435	\$ 3,435	\$ 91	\$ 3,526
101-30-302 - Electrical	0.01	0.003%	\$ 10	\$ 10	\$ 0	\$ 11
101-30-303 - Parks	12.88	3.420%	\$ 13,366	\$ 13,366	\$ 355	\$ 13,721
101-30-304 - Streets	0.01	0.003%	\$ 10	\$ 10	\$ 0	\$ 11
101-30-305 - Trees	4.22	1.121%	\$ 4,379	\$ 4,379	\$ 116	\$ 4,496
101-30-306 - Code Enforcement	4.58	1.216%	\$ 4,753	\$ 4,753	\$ 126	\$ 4,879
101-30-309 - Recreation and Senior Services	9.04	2.400%	\$ 9,381	\$ 9,381	\$ 249	\$ 9,630
101-30-310 - City Hall - State Street	0.80	0.212%	\$ 830	\$ 830	\$ 22	\$ 852
101-30-311 - Animal Services	4.00	1.062%	\$ 4,151	\$ 4,151	\$ 110	\$ 4,261
101-40-400 - Engineering	2.05	0.544%	\$ 2,127	\$ 2,127	\$ 56	\$ 2,184
101-40-401 - Streets & Inspections	15.80	4.195%	\$ 16,396	\$ 16,396	\$ 435	\$ 16,832
101-40-402 - Electrical	1.00	0.266%	\$ 1,038	\$ 1,038	\$ 28	\$ 1,065
205-25 - Emergency Medical Services Fund	22.00	5.842%	\$ 22,830	\$ 22,830	\$ 606	\$ 23,437
211-40 - PARIS	2.70	0.717%	\$ 2,802	\$ 2,802	\$ 74	\$ 2,876
260-30 - Street Lighting District #1 Fund	0.09	0.024%	\$ 93	\$ 93	\$ 2	\$ 96
261-30 - CFD 2004-1 Assessments Fund	0.50	0.133%	\$ 519	\$ 519	\$ 14	\$ 533
263-30 - Landscape Maintenance District Fund	0.03	0.008%	\$ 31	\$ 31	\$ 1	\$ 32

101-50- 501 - Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
531-40 - Nonpotable Water Fund	0.52	0.138%	\$ 540	\$ 540	\$ 14	\$ 554
538-30 - Groves Fund	2.00	0.531%	\$ 2,075	\$ 2,075	\$ 55	\$ 2,131
562-30 - Cemetery Fund	4.45	1.182%	\$ 4,618	\$ 4,618	\$ 123	\$ 4,741
564-30 - Aviation Fund	1.26	0.335%	\$ 1,308	\$ 1,308	\$ 35	\$ 1,342
602-12 - Liability Self Insurance Fund	1.20	0.319%	\$ 1,245	\$ 1,245	\$ 33	\$ 1,278
604-50 - Information Technology Services Fund	12.79	3.396%	\$ 13,273	\$ 13,273	\$ 352	\$ 13,625
606-12 - Workers' Compensation Fund	4.20	1.115%	\$ 4,359	\$ 4,359	\$ 116	\$ 4,474
607-30 - Equipment Maintenance Fund	7.41	1.968%	\$ 7,690	\$ 7,690	\$ 204	\$ 7,894
608-50 - Utility Billing Fund	14.10	3.744%	\$ 14,632	\$ 14,632	\$ 389	\$ 15,021
820-16 - Successor to RDA Fund	0.04	0.011%	\$ 42	\$ 42	\$ 1	\$ 43
Total	376.60	100.000%	\$ 390,814	\$ 390,814	\$ 9,583	\$ 400,396

Allocation Basis:

of FTE

Source of Allocation:

FY22-23 Payroll Staffing

101-50- 501 - Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Budget						
101-11- 110 - City Clerk	596,699.00	0.432%	\$ 1,227	\$ 1,227		\$ 1,227
101-12- 120 - City Manager	751,019.00	0.543%	\$ 1,545	\$ 1,545		\$ 1,545
101-12- 121 - Communications & Comm. Relations	691,193.00	0.500%	\$ 1,421	\$ 1,421		\$ 1,421
101-12- 123 - Purchasing	350,750.00	0.254%	\$ 721	\$ 721		\$ 721
101-12- 125 - Human Resources	915,501.00	0.662%	\$ 1,883	\$ 1,883		\$ 1,883
101-15- 150 - City Attorney	775,452.00	0.561%	\$ 1,595	\$ 1,595		\$ 1,595
101-30- 301 - Building Maintenance Division	2,205,710.00	1.596%	\$ 4,536	\$ 4,536		\$ 4,536
101-50- 501 - Finance	1,749,192.00	1.266%	\$ 3,597	\$ 3,597		\$ 3,597
101-50- 502 - Revenue	1,003,034.00	0.726%	\$ 2,063	\$ 2,063	\$ 54	\$ 2,116
101-10-100 - City Council	556,249.00	0.402%	\$ 1,144	\$ 1,144	\$ 30	\$ 1,174
101-12-124 - Print Shop	5,175.00	0.004%	\$ 11	\$ 11	\$ 0	\$ 11
101-16-161 - Economic Development	647,084.00	0.468%	\$ 1,331	\$ 1,331	\$ 35	\$ 1,365
101-16-162 - Building & Safety	1,772,111.00	1.282%	\$ 3,644	\$ 3,644	\$ 95	\$ 3,739
101-16-163 - Land Use Engineering	584,298.00	0.423%	\$ 1,202	\$ 1,202	\$ 31	\$ 1,233
101-16-164 - Planning	2,011,198.00	1.455%	\$ 4,136	\$ 4,136	\$ 108	\$ 4,244
101-19-190 - Library Administration	2,912,512.00	2.107%	\$ 5,990	\$ 5,990	\$ 156	\$ 6,146
101-19-191 - Lincoln Shrine	1,197.00	0.001%	\$ 2	\$ 2	\$ 0	\$ 3
101-20-200 - Patrol Services	25,451,432.00	18.416%	\$ 52,342	\$ 52,342	\$ 1,363	\$ 53,705
101-20-201 - Communications Unit	2,835,909.00	2.052%	\$ 5,832	\$ 5,832	\$ 152	\$ 5,984
101-20-202 - Support Services Bureau	5,429,198.00	3.928%	\$ 11,165	\$ 11,165	\$ 291	\$ 11,456
101-20-204 - Community Services Bureau	199,741.00	0.145%	\$ 411	\$ 411	\$ 11	\$ 421
101-20-205 - Special Services Bureau	455,556.00	0.330%	\$ 937	\$ 937	\$ 24	\$ 961
101-25-250 - Fire Suppression	16,477,696.00	11.923%	\$ 33,887	\$ 33,887	\$ 882	\$ 34,769
101-25-251 - Community Risk Reduction	1,002,760.00	0.726%	\$ 2,062	\$ 2,062	\$ 54	\$ 2,116
101-25-252 - Training Program	111,525.00	0.081%	\$ 229	\$ 229	\$ 6	\$ 235
101-25-254 - Emergency Preparedness	158,887.00	0.115%	\$ 327	\$ 327	\$ 9	\$ 335
101-30-300 - FCS - Administration	1,304,003.00	0.944%	\$ 2,682	\$ 2,682	\$ 70	\$ 2,752
101-30-303 - Parks	3,321,399.00	2.403%	\$ 6,831	\$ 6,831	\$ 178	\$ 7,008
101-30-305 - Trees	1,735,042.00	1.255%	\$ 3,568	\$ 3,568	\$ 93	\$ 3,661
101-30-306 - Code Enforcement	635,003.00	0.459%	\$ 1,306	\$ 1,306	\$ 34	\$ 1,340
101-30-309 - Recreation and Senior Services	1,976,583.00	1.430%	\$ 4,065	\$ 4,065	\$ 106	\$ 4,171
101-30-310 - City Hall - State Street	969,959.00	0.702%	\$ 1,995	\$ 1,995	\$ 52	\$ 2,047
101-30-311 - Animal Services	797,656.00	0.577%	\$ 1,640	\$ 1,640	\$ 43	\$ 1,683
101-40-400 - Engineering	971,058.00	0.703%	\$ 1,997	\$ 1,997	\$ 52	\$ 2,049
101-40-401 - Streets & Inspections	2,874,327.00	2.080%	\$ 5,911	\$ 5,911	\$ 154	\$ 6,065
101-40-402 - Electrical	1,461,713.00	1.058%	\$ 3,006	\$ 3,006	\$ 78	\$ 3,084
205-25 - Emergency Medical Services Fund	5,656,011.00	4.093%	\$ 11,632	\$ 11,632	\$ 303	\$ 11,935
206 - Household Hazardous Waste Fund	135,939.00	0.098%	\$ 280	\$ 280	\$ 7	\$ 287

101-50- 501 - Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
211-40 - PARIS	509,568.00	0.369%	\$ 1,048	\$ 1,048	\$ 27	\$ 1,075
221 - Air Quality Improvement Fund	417.00	0.000%	\$ 1	\$ 1	\$ 0	\$ 1
236 - Downtown Redlands Business Area Fund	109,558.00	0.079%	\$ 225	\$ 225	\$ 6	\$ 231
237 - Parking Authority Fund	18,900.00	0.014%	\$ 39	\$ 39	\$ 1	\$ 40
246 - Asset Forfeiture Fund	191,924.00	0.139%	\$ 395	\$ 395	\$ 10	\$ 405
249 - Supplemental Law Enforcement Fund	251,391.00	0.182%	\$ 517	\$ 517	\$ 13	\$ 530
250 - Park and Open Space Development Fund	3,658.00	0.003%	\$ 8	\$ 8	\$ 0	\$ 8
253 - Traffic Signals Fund	100,000.00	0.072%	\$ 206	\$ 206	\$ 5	\$ 211
260-30 - Street Lighting District #1 Fund	20,012.00	0.014%	\$ 41	\$ 41	\$ 1	\$ 42
261-30 - CFD 2004-1 Assessments Fund	449,420.00	0.325%	\$ 924	\$ 924	\$ 24	\$ 948
263-30 - Landscape Maintenance District Fund	47,607.00	0.034%	\$ 98	\$ 98	\$ 3	\$ 100
305 - General Debt Service Fund	3,165.00	0.002%	\$ 7	\$ 7	\$ 0	\$ 7
405 - Storm Drain Construction Fund	571,500.00	0.414%	\$ 1,175	\$ 1,175	\$ 31	\$ 1,206
501-40 - Water Fund	13,103,888.00	9.482%	\$ 26,949	\$ 26,949	\$ 702	\$ 27,650
511-30 - Solid Waste	10,680,811.50	7.728%	\$ 21,966	\$ 21,966	\$ 572	\$ 22,537
521-40 - Wastewater Fund	9,410,158.50	6.809%	\$ 19,352	\$ 19,352	\$ 504	\$ 19,856
531-40 - Nonpotable Water Fund	551,473.00	0.399%	\$ 1,134	\$ 1,134	\$ 30	\$ 1,164
538-30 - Groves Fund	1,073,142.00	0.777%	\$ 2,207	\$ 2,207	\$ 57	\$ 2,264
562-30 - Cemetery Fund	1,002,818.00	0.726%	\$ 2,062	\$ 2,062	\$ 54	\$ 2,116
564-30 - Aviation Fund	338,091.00	0.245%	\$ 695	\$ 695	\$ 18	\$ 713
602-12 - Liability Self Insurance Fund	344,098.00	0.249%	\$ 708	\$ 708	\$ 18	\$ 726
604-50 - Information Technology Services Fund	3,052,645.00	2.209%	\$ 6,278	\$ 6,278	\$ 163	\$ 6,441
606-12 - Workers' Compensation Fund	1,132,651.00	0.820%	\$ 2,329	\$ 2,329	\$ 61	\$ 2,390
607-30 - Equipment Maintenance Fund	1,863,315.00	1.348%	\$ 3,832	\$ 3,832	\$ 100	\$ 3,932
608-50 - Utility Billing Fund	1,814,601.00	1.313%	\$ 3,732	\$ 3,732	\$ 97	\$ 3,829
810 - Community Facilities District Fund	48,000.00	0.035%	\$ 99	\$ 99	\$ 3	\$ 101
820-16 - Successor to RDA Fund	19,468.00	0.014%	\$ 40	\$ 40	\$ 1	\$ 41
Total	138,202,051.00	100.000%	\$ 284,219	\$ 284,219	\$ 6,969	\$ 291,188

Allocation Basis:

Budgeted Expenditures

Source of Allocation:

FY22-23 Adopted Budget

101-50- 501 - Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Accounts Payable						
101-11- 110 - City Clerk	62.00	0.175%	\$ 776	\$ 776		\$ 776
101-12- 120 - City Manager	109.00	0.307%	\$ 1,365	\$ 1,365		\$ 1,365
101-12- 121 - Communications & Comm. Relations	22.00	0.062%	\$ 275	\$ 275		\$ 275
101-12- 123 - Purchasing	59.00	0.166%	\$ 739	\$ 739		\$ 739
101-12- 125 - Human Resources	3,235.00	9.114%	\$ 40,508	\$ 40,508		\$ 40,508
101-15- 150 - City Attorney	103.00	0.290%	\$ 1,290	\$ 1,290		\$ 1,290
101-30- 301 - Building Maintenance Division	678.00	1.910%	\$ 8,490	\$ 8,490		\$ 8,490
101-50- 501 - Finance	158.00	0.445%	\$ 1,978	\$ 1,978		\$ 1,978
101-50- 502 - Revenue	115.00	0.324%	\$ 1,440	\$ 1,440	\$ 40	\$ 1,480
101-10-100 - City Council	59.00	0.166%	\$ 739	\$ 739	\$ 21	\$ 759
101-12-124 - Print Shop	139.00	0.392%	\$ 1,741	\$ 1,741	\$ 49	\$ 1,789
101-16-161 - Economic Development	29.00	0.082%	\$ 363	\$ 363	\$ 10	\$ 373
101-16-162 - Building & Safety	160.00	0.451%	\$ 2,003	\$ 2,003	\$ 56	\$ 2,060
101-16-164 - Planning	241.00	0.679%	\$ 3,018	\$ 3,018	\$ 85	\$ 3,102
101-19-190 - Library Administration	89.00	0.251%	\$ 1,114	\$ 1,114	\$ 31	\$ 1,146
101-19-191 - Lincoln Shrine	8.00	0.023%	\$ 100	\$ 100	\$ 3	\$ 103
101-20-200 - Patrol Services	158.00	0.445%	\$ 1,978	\$ 1,978	\$ 55	\$ 2,034
101-20-201 - Communications Unit	15.00	0.042%	\$ 188	\$ 188	\$ 5	\$ 193
101-20-202 - Support Services Bureau	746.00	2.102%	\$ 9,341	\$ 9,341	\$ 262	\$ 9,603
101-20-204 - Community Services Bureau	14.00	0.039%	\$ 175	\$ 175	\$ 5	\$ 180
101-20-205 - Special Services Bureau	1.00	0.003%	\$ 13	\$ 13	\$ 0	\$ 13
101-25-250 - Fire Suppression	463.00	1.304%	\$ 5,798	\$ 5,798	\$ 162	\$ 5,960
101-25-251 - Community Risk Reduction	82.00	0.231%	\$ 1,027	\$ 1,027	\$ 29	\$ 1,056
101-25-252 - Training Program	12.00	0.034%	\$ 150	\$ 150	\$ 4	\$ 154
101-25-254 - Emergency Preparedness	81.00	0.228%	\$ 1,014	\$ 1,014	\$ 28	\$ 1,043
101-30-300 - FCS - Administration	176.00	0.496%	\$ 2,204	\$ 2,204	\$ 62	\$ 2,266
101-30-302 - Electrical	725.00	2.043%	\$ 9,078	\$ 9,078	\$ 254	\$ 9,333
101-30-303 - Parks	990.00	2.789%	\$ 12,397	\$ 12,397	\$ 347	\$ 12,744
101-30-304 - Streets	527.00	1.485%	\$ 6,599	\$ 6,599	\$ 185	\$ 6,784
101-30-305 - Trees	59.00	0.166%	\$ 739	\$ 739	\$ 21	\$ 759
101-30-306 - Code Enforcement	40.00	0.113%	\$ 501	\$ 501	\$ 14	\$ 515
101-30-309 - Recreation and Senior Services	554.00	1.561%	\$ 6,937	\$ 6,937	\$ 194	\$ 7,131
101-30-310 - City Hall - State Street	266.00	0.749%	\$ 3,331	\$ 3,331	\$ 93	\$ 3,424
101-30-311 - Animal Services	126.00	0.355%	\$ 1,578	\$ 1,578	\$ 44	\$ 1,622
101-40-400 - Engineering	146.00	0.411%	\$ 1,828	\$ 1,828	\$ 51	\$ 1,879
101-40-401 - Streets & Inspections	7.00	0.020%	\$ 88	\$ 88	\$ 2	\$ 90
101-40-402 - Electrical	4.00	0.011%	\$ 50	\$ 50	\$ 1	\$ 51
200 - Grants	357.00	1.006%	\$ 4,470	\$ 4,470	\$ 125	\$ 4,596

101-50- 501 - Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
205-25 - Emergency Medical Services Fund	630.00	1.775%	\$ 7,889	\$ 7,889	\$ 221	\$ 8,110
206 - Household Hazardous Waste Fund	9.00	0.025%	\$ 113	\$ 113	\$ 3	\$ 116
209 - Transportation	6.00	0.017%	\$ 75	\$ 75	\$ 2	\$ 77
211-40 - PARIS	96.00	0.270%	\$ 1,202	\$ 1,202	\$ 34	\$ 1,236
223 - Traffic Safety	66.00	0.186%	\$ 826	\$ 826	\$ 23	\$ 850
236 - Downtown Redlands Business Area Fund	348.00	0.980%	\$ 4,358	\$ 4,358	\$ 122	\$ 4,480
237 - Parking Authority Fund	64.00	0.180%	\$ 801	\$ 801	\$ 22	\$ 824
238 - Public Art Fund	3.00	0.008%	\$ 38	\$ 38	\$ 1	\$ 39
241 - Transportation Development Act Fund	3.00	0.008%	\$ 38	\$ 38	\$ 1	\$ 39
246 - Asset Forfeiture Fund	63.00	0.177%	\$ 789	\$ 789	\$ 22	\$ 811
249 - Supplemental Law Enforcement Fund	6.00	0.017%	\$ 75	\$ 75	\$ 2	\$ 77
250 - Park and Open Space Development Fund	3.00	0.008%	\$ 38	\$ 38	\$ 1	\$ 39
251 - Public Facility Development Fund	12.00	0.034%	\$ 150	\$ 150	\$ 4	\$ 154
253 - Traffic Signals Fund	18.00	0.051%	\$ 225	\$ 225	\$ 6	\$ 232
254 - Freeway Interchange Fund	3.00	0.008%	\$ 38	\$ 38	\$ 1	\$ 39
261-30 - CFD 2004-1 Assessments Fund	293.00	0.826%	\$ 3,669	\$ 3,669	\$ 103	\$ 3,772
263-30 - Landscape Maintenance District Fund	88.00	0.248%	\$ 1,102	\$ 1,102	\$ 31	\$ 1,133
305 - General Debt Service Fund	3.00	0.008%	\$ 38	\$ 38	\$ 1	\$ 39
405 - Storm Drain Construction Fund	3.00	0.008%	\$ 38	\$ 38	\$ 1	\$ 39
406 - Safety / City Hall Replacement Fund	18.00	0.051%	\$ 225	\$ 225	\$ 6	\$ 232
501-40 - Water Fund	5,870.00	16.538%	\$ 73,503	\$ 73,503	\$ 2,059	\$ 75,562
511-30 - Solid Waste	1,999.00	5.632%	\$ 25,031	\$ 25,031	\$ 701	\$ 25,732
521-40 - Wastewater Fund	3,083.00	8.686%	\$ 38,605	\$ 38,605	\$ 1,081	\$ 39,686
529 - Wastewater Capital Improvement Fund	4.00	0.011%	\$ 50	\$ 50	\$ 1	\$ 51
531-40 - Nonpotable Water Fund	106.00	0.299%	\$ 1,327	\$ 1,327	\$ 37	\$ 1,365
532 - Nonpotable Capital Improvement Fund	18.00	0.051%	\$ 225	\$ 225	\$ 6	\$ 232
538-30 - Groves Fund	1,377.00	3.880%	\$ 17,243	\$ 17,243	\$ 483	\$ 17,726
562-30 - Cemetery Fund	880.00	2.479%	\$ 11,019	\$ 11,019	\$ 309	\$ 11,328
564-30 - Aviation Fund	403.00	1.135%	\$ 5,046	\$ 5,046	\$ 141	\$ 5,188
602-12 - Liability Self Insurance Fund	1,026.00	2.891%	\$ 12,847	\$ 12,847	\$ 360	\$ 13,207
604-50 - Information Technology Services Fund	1,134.00	3.195%	\$ 14,200	\$ 14,200	\$ 398	\$ 14,598
606-12 - Workers' Compensation Fund	138.00	0.389%	\$ 1,728	\$ 1,728	\$ 48	\$ 1,776
607-30 - Equipment Maintenance Fund	6,209.00	17.494%	\$ 77,748	\$ 77,748	\$ 2,178	\$ 79,926
608-50 - Utility Billing Fund	478.00	1.347%	\$ 5,985	\$ 5,985	\$ 168	\$ 6,153
609 - Payroll Clearing	212.00	0.597%	\$ 2,655	\$ 2,655	\$ 74	\$ 2,729
820-16 - Successor to RDA Fund	6.00	0.017%	\$ 75	\$ 75	\$ 2	\$ 77
Total	35,493.00	100.000%	\$ 444,439	\$ 444,439	\$ 10,897	\$ 455,336

Allocation Basis:

of AP Transactions

Source of Allocation:

Transaction Report

101-50- 501 - Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Grants Accounting						
101-12- 120 - City Manager	1.00	1.667%	\$ 2,556	\$ 2,556		\$ 2,556
101-16-161 - Economic Development	12.00	20.000%	\$ 30,667	\$ 30,667	\$ 765	\$ 31,432
101-25-251 - Community Risk Reduction	5.00	8.333%	\$ 12,778	\$ 12,778	\$ 319	\$ 13,097
101-30-300 - FCS - Administration	2.00	3.333%	\$ 5,111	\$ 5,111	\$ 127	\$ 5,239
101-30-309 - Recreation and Senior Services	1.00	1.667%	\$ 2,556	\$ 2,556	\$ 64	\$ 2,619
101-40-400 - Engineering	15.00	25.000%	\$ 38,334	\$ 38,334	\$ 956	\$ 39,290
200 - Grants	18.00	30.000%	\$ 46,001	\$ 46,001	\$ 1,147	\$ 47,148
511-30 - Solid Waste	1.00	1.667%	\$ 2,556	\$ 2,556	\$ 64	\$ 2,619
564-30 - Aviation Fund	5.00	8.333%	\$ 12,778	\$ 12,778	\$ 319	\$ 13,097
Total	60.00	100.000%	\$ 153,336	\$ 153,336	\$ 3,760	\$ 157,096

Allocation Basis:

of Grants

Source of Allocation:

Active Grants

ALLOCATION SUMMARY**101-50- 501 - Finance**

	General Accounting	Payroll	Budget	Accounts Payable	Grants Accounting	Total
101-11- 110 - City Clerk	\$ 1,805	\$ 2,075	\$ 1,227	\$ 776	\$ -	\$ 5,884
101-12- 120 - City Manager	\$ 2,669	\$ 3,103	\$ 1,545	\$ 1,365	\$ 2,556	\$ 11,237
101-12- 121 - Communications & Comm. Relations	\$ 1,388	\$ 3,269	\$ 1,421	\$ 275	\$ -	\$ 6,354
101-12- 123 - Purchasing	\$ 2,091	\$ 2,179	\$ 721	\$ 739	\$ -	\$ 5,731
101-12- 125 - Human Resources	\$ 21,723	\$ 4,722	\$ 1,883	\$ 40,508	\$ -	\$ 68,836
101-15- 150 - City Attorney	\$ 2,151	\$ 2,283	\$ 1,595	\$ 1,290	\$ -	\$ 7,318
101-30- 301 - Building Maintenance Division	\$ 9,378	\$ 2,646	\$ 4,536	\$ 8,490	\$ -	\$ 25,050
101-50- 501 - Finance	\$ 7,894	\$ 9,641	\$ 3,597	\$ 1,978	\$ -	\$ 23,111
101-50- 502 - Revenue	\$ 15,342	\$ 3,302	\$ 2,116	\$ 1,480	\$ -	\$ 22,241
101-10-100 - City Council	\$ 2,324	\$ 1,204	\$ 1,174	\$ 759	\$ -	\$ 5,461
101-12-124 - Print Shop	\$ 1,021	\$ -	\$ 11	\$ 1,789	\$ -	\$ 2,821
101-16-161 - Economic Development	\$ 2,140	\$ 2,131	\$ 1,365	\$ 373	\$ 31,432	\$ 37,441
101-16-162 - Building & Safety	\$ 40,712	\$ 8,522	\$ 3,739	\$ 2,060	\$ -	\$ 55,033
101-16-163 - Land Use Engineering	\$ 31	\$ 2,823	\$ 1,233	\$ -	\$ -	\$ 4,087
101-16-164 - Planning	\$ 9,355	\$ 10,653	\$ 4,244	\$ 3,102	\$ -	\$ 27,355
101-19-190 - Library Administration	\$ 5,589	\$ 21,306	\$ 6,146	\$ 1,146	\$ -	\$ 34,186
101-19-191 - Lincoln Shrine	\$ 171	\$ -	\$ 3	\$ 103	\$ -	\$ 277
101-20-200 - Patrol Services	\$ 5,106	\$105,464	\$ 53,705	\$ 2,034	\$ -	\$ 166,309
101-20-201 - Communications Unit	\$ 1,981	\$ 17,045	\$ 5,984	\$ 193	\$ -	\$ 25,203
101-20-202 - Support Services Bureau	\$ 9,979	\$ 13,849	\$ 11,456	\$ 9,603	\$ -	\$ 44,887
101-20-204 - Community Services Bureau	\$ 2,214	\$ -	\$ 421	\$ 180	\$ -	\$ 2,815
101-20-205 - Special Services Bureau	\$ 3,131	\$ -	\$ 961	\$ 13	\$ -	\$ 4,105
101-25-250 - Fire Suppression	\$ 9,784	\$ 38,937	\$ 34,769	\$ 5,960	\$ -	\$ 89,449
101-25-251 - Community Risk Reduction	\$ 7,539	\$ 5,326	\$ 2,116	\$ 1,056	\$ 13,097	\$ 29,134
101-25-252 - Training Program	\$ 226	\$ -	\$ 235	\$ 154	\$ -	\$ 616
101-25-254 - Emergency Preparedness	\$ 3,167	\$ 373	\$ 335	\$ 1,043	\$ -	\$ 4,918
101-30-300 - FCS - Administration	\$ 4,733	\$ 3,526	\$ 2,752	\$ 2,266	\$ 5,239	\$ 18,515
101-30-302 - Electrical	\$ 6,524	\$ 11	\$ -	\$ 9,333	\$ -	\$ 15,868

ALLOCATION SUMMARY**101-50- 501 - Finance**

	General Accounting	Payroll	Budget	Accounts Payable	Grants Accounting	Total
101-30-303 - Parks	\$ 12,945	\$ 13,721	\$ 7,008	\$ 12,744	\$ -	\$ 46,418
101-30-304 - Streets	\$ 8,273	\$ 11	\$ -	\$ 6,784	\$ -	\$ 15,068
101-30-305 - Trees	\$ 2,385	\$ 4,496	\$ 3,661	\$ 759	\$ -	\$ 11,301
101-30-306 - Code Enforcement	\$ 9,735	\$ 4,879	\$ 1,340	\$ 515	\$ -	\$ 16,468
101-30-309 - Recreation and Senior Services	\$ 12,621	\$ 9,630	\$ 4,171	\$ 7,131	\$ 2,619	\$ 36,173
101-30-310 - City Hall - State Street	\$ 7,228	\$ 852	\$ 2,047	\$ 3,424	\$ -	\$ 13,551
101-30-311 - Animal Services	\$ 4,812	\$ 4,261	\$ 1,683	\$ 1,622	\$ -	\$ 12,379
101-40-400 - Engineering	\$ 15,403	\$ 2,184	\$ 2,049	\$ 1,879	\$ 39,290	\$ 60,805
101-40-401 - Streets & Inspections	\$ 92	\$ 16,832	\$ 6,065	\$ 90	\$ -	\$ 23,079
101-40-402 - Electrical	\$ 24	\$ 1,065	\$ 3,084	\$ 51	\$ -	\$ 4,226
200 - Grants	\$ 17,916	\$ -	\$ -	\$ 4,596	\$ 47,148	\$ 69,659
205-25 - Emergency Medical Services Fund	\$ 12,761	\$ 23,437	\$ 11,935	\$ 8,110	\$ -	\$ 56,242
206 - Household Hazardous Waste Fund	\$ 2,880	\$ -	\$ 287	\$ 116	\$ -	\$ 3,283
207 - Gas Tax	\$ 1,033	\$ -	\$ -	\$ -	\$ -	\$ 1,033
209 - Transportation	\$ 312	\$ -	\$ -	\$ 77	\$ -	\$ 389
210 - Measure I Fund (2010)	\$ 599	\$ -	\$ -	\$ -	\$ -	\$ 599
211-40 - PARIS	\$ 4,072	\$ 2,876	\$ 1,075	\$ 1,236	\$ -	\$ 9,260
221 - Air Quality Improvement Fund	\$ 349	\$ -	\$ 1	\$ -	\$ -	\$ 349
223 - Traffic Safety	\$ 2,721	\$ -	\$ -	\$ 850	\$ -	\$ 3,571
227 - Open Space Fund	\$ 1,186	\$ -	\$ -	\$ -	\$ -	\$ 1,186
236 - Downtown Redlands Business Area Fund	\$ 6,372	\$ -	\$ 231	\$ 4,480	\$ -	\$ 11,082
237 - Parking Authority Fund	\$ 2,116	\$ -	\$ 40	\$ 824	\$ -	\$ 2,979
238 - Public Art Fund	\$ 141	\$ -	\$ -	\$ 39	\$ -	\$ 179
241 - Transportation Development Act Fund	\$ 208	\$ -	\$ -	\$ 39	\$ -	\$ 247
246 - Asset Forfeiture Fund	\$ 1,841	\$ -	\$ 405	\$ 811	\$ -	\$ 3,056
249 - Supplemental Law Enforcement Fund	\$ 789	\$ -	\$ 530	\$ 77	\$ -	\$ 1,396
250 - Park and Open Space Development Fund	\$ 1,541	\$ -	\$ 8	\$ 39	\$ -	\$ 1,587
251 - Public Facility Development Fund	\$ 4,384	\$ -	\$ -	\$ 154	\$ -	\$ 4,539

ALLOCATION SUMMARY**101-50- 501 - Finance**

	General Accounting	Payroll	Budget	Accounts Payable	Grants Accounting	Total
252 - Arterial Street Construction Fund	\$ 3,375	\$ -	\$ -	\$ -	\$ -	\$ 3,375
253 - Traffic Signals Fund	\$ 1,810	\$ -	\$ 211	\$ 232	\$ -	\$ 2,253
254 - Freeway Interchange Fund	\$ 1,712	\$ -	\$ -	\$ 39	\$ -	\$ 1,751
260-30 - Street Lighting District #1 Fund	\$ 2,434	\$ 96	\$ 42	\$ -	\$ -	\$ 2,572
261-30 - CFD 2004-1 Assessments Fund	\$ 6,219	\$ 533	\$ 948	\$ 3,772	\$ -	\$ 11,471
263-30 - Landscape Maintenance District Fund	\$ 3,809	\$ 32	\$ 100	\$ 1,133	\$ -	\$ 5,075
305 - General Debt Service Fund	\$ 1,186	\$ -	\$ 7	\$ 39	\$ -	\$ 1,232
405 - Storm Drain Construction Fund	\$ 1,547	\$ -	\$ 1,206	\$ 39	\$ -	\$ 2,792
406 - Safety / City Hall Replacement Fund	\$ 630	\$ -	\$ -	\$ 232	\$ -	\$ 862
501-40 - Water Fund	\$ 95,829	\$ -	\$ 27,650	\$ 75,562	\$ -	\$ 199,042
508 - Source Acquisition Fund	\$ 777	\$ -	\$ -	\$ -	\$ -	\$ 777
509 - Water Capital Improvement	\$ 1,657	\$ -	\$ -	\$ -	\$ -	\$ 1,657
511-30 - Solid Waste	\$ 40,993	\$ -	\$ 22,537	\$ 25,732	\$ 2,619	\$ 91,882
517 - California St. Landfill Closure Fund	\$ 116	\$ -	\$ -	\$ -	\$ -	\$ 116
519 - Solid Waste Capital Improvement	\$ 1,431	\$ -	\$ -	\$ -	\$ -	\$ 1,431
521-40 - Wastewater Fund	\$ 49,835	\$ -	\$ 19,856	\$ 39,686	\$ -	\$ 109,377
529 - Wastewater Capital Improvement Fund	\$ 1,639	\$ -	\$ -	\$ 51	\$ -	\$ 1,690
531-40 - Nonpotable Water Fund	\$ 4,941	\$ 554	\$ 1,164	\$ 1,365	\$ -	\$ 8,023
532 - Nonpotable Capital Improvement Fund	\$ 477	\$ -	\$ -	\$ 232	\$ -	\$ 709
538-30 - Groves Fund	\$ 17,103	\$ 2,131	\$ 2,264	\$ 17,726	\$ -	\$ 39,223
562-30 - Cemetery Fund	\$ 23,407	\$ 4,741	\$ 2,116	\$ 11,328	\$ -	\$ 41,592
564-30 - Aviation Fund	\$ 22,539	\$ 1,342	\$ 713	\$ 5,188	\$ 13,097	\$ 42,879
602-12 - Liability Self Insurance Fund	\$ 10,591	\$ 1,278	\$ 726	\$ 13,207	\$ -	\$ 25,802
604-50 - Information Technology Services Fund	\$ 17,996	\$ 13,625	\$ 6,441	\$ 14,598	\$ -	\$ 52,660
606-12 - Workers' Compensation Fund	\$ 8,854	\$ 4,474	\$ 2,390	\$ 1,776	\$ -	\$ 17,495
607-30 - Equipment Maintenance Fund	\$ 80,396	\$ 7,894	\$ 3,932	\$ 79,926	\$ -	\$ 172,148
608-50 - Utility Billing Fund	\$ 14,767	\$ 15,021	\$ 3,829	\$ 6,153	\$ -	\$ 39,770
609 - Payroll Clearing	\$ 11,263	\$ -	\$ -	\$ 2,729	\$ -	\$ 13,992

ALLOCATION SUMMARY

101-50- 501 - Finance

	<u>General Accounting</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Grants Accounting</u>	<u>Total</u>
705 - Simonds Endowment	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ 104
706 - Pauline Stancliff Memorial Trust	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ 104
810 - Community Facilities District Fund	\$ 984	\$ -	\$ 101	\$ -	\$ -	\$ 1,086
820-16 - Successor to RDA Fund	\$ 2,024	\$ 43	\$ 41	\$ 77	\$ -	\$ 2,185
Total	\$ 745,453	\$400,396	\$291,188	\$455,336	\$ 157,096	\$2,049,469

COSTS TO BE ALLOCATED**101-50- 502 - Revenue**

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 1,034,455		\$ 1,034,455
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
– Building and Equipment Use	\$ 14,561	\$ -	\$ 14,561
101-11- 110 - City Clerk	\$ 1,722	\$ 510	\$ 2,232
101-12- 120 - City Manager	\$ 4,678	\$ 552	\$ 5,229
101-12- 121 - Communications & Comm. Relations	\$ 1,562	\$ 225	\$ 1,787
101-12- 123 - Purchasing	\$ 615	\$ 111	\$ 725
101-12- 125 - Human Resources	\$ 39,961	\$ 1,480	\$ 41,440
101-15- 150 - City Attorney	\$ 5,337	\$ 275	\$ 5,613
101-30- 301 - Building Maintenance Division	\$ 18,753	\$ 1,846	\$ 20,599
101-50- 501 - Finance	\$ 21,668	\$ 573	\$ 22,241
101-50- 502 - Revenue		\$ 31,113	\$ 31,113
Total Incoming Costs	<u>\$ 108,856</u>	<u>\$ 36,685</u>	<u>\$ 145,541</u>
Total Cost Adjustments	<u>\$ -</u>		<u>\$ -</u>
Total Costs to be Allocated	<u>\$ 1,143,311</u>	<u>\$ 36,685</u>	<u>\$ 1,179,996</u>

DEPARTMENTAL EXPENSE DETAIL

101-50- 502 - Revenue

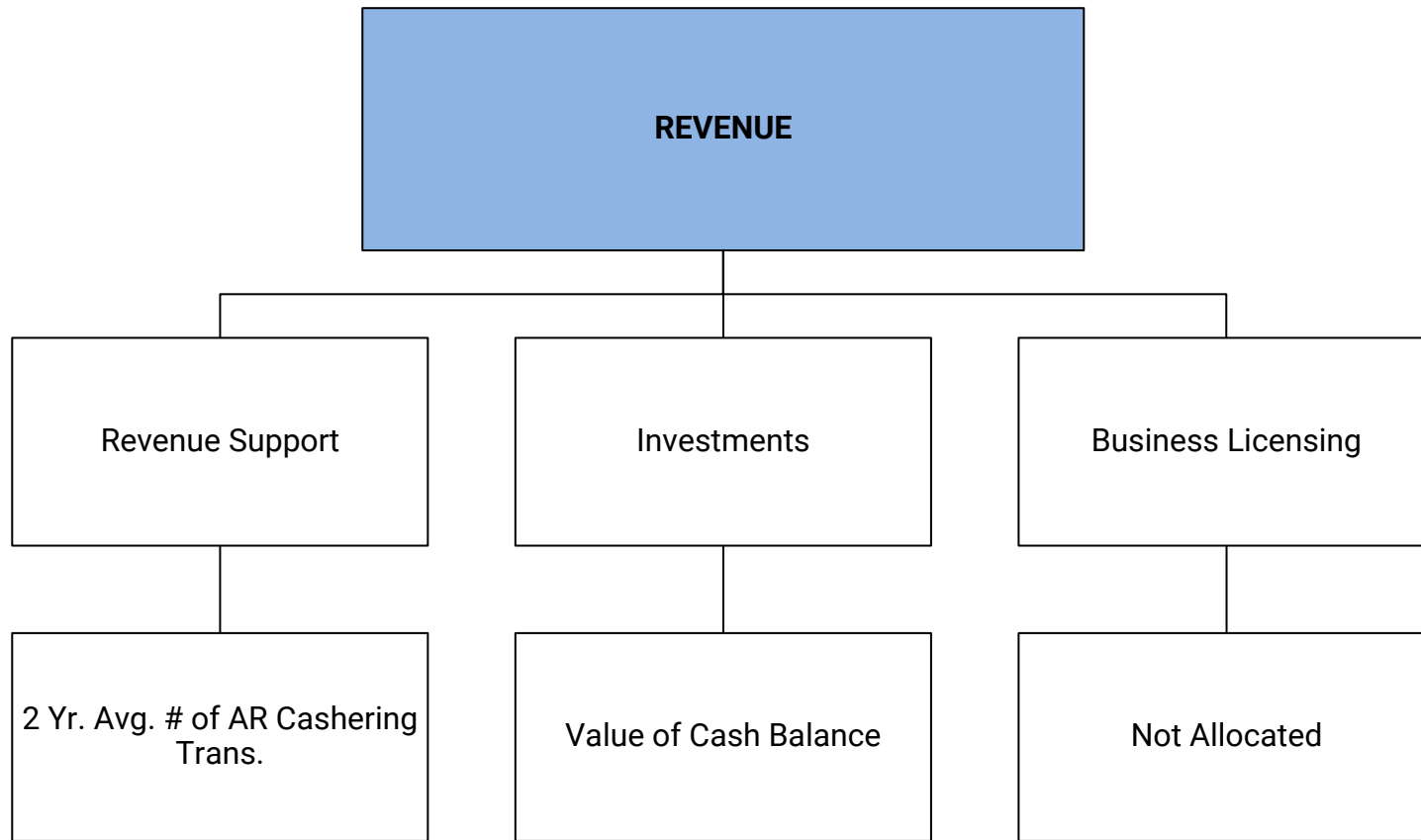
Expense Type	Expense (\$)	General Admin	Revenue Support	Investments	Busness Licensing
Personnel					
Salaries & Wages	\$ 605,076	\$ -	\$ 375,147	\$ 96,812	\$ 133,117
Subtotal Personnel Cost	\$ 605,076	\$ -	\$ 375,147	\$ 96,812	\$ 133,117
Operating Services & Supplies					
Services	\$ 28,800	\$ -	\$ 17,856	\$ 4,608	\$ 6,336
Supplies	\$ 16,750	\$ -	\$ 10,385	\$ 2,680	\$ 3,685
Info Tech Service Charges	\$ 60,997	\$ -	\$ 37,818	\$ 9,760	\$ 13,419
Contractual Services	\$ 7,424	\$ -	\$ 4,603	\$ 1,188	\$ 1,633
Professional Services	\$ 308,908	\$ -	\$ -	\$ -	\$ 308,908
Non-Capital Expenditures	\$ 5,500	\$ -	\$ 3,410	\$ 880	\$ 1,210
City Garage Charges	\$ 500	\$ -	\$ 310	\$ 80	\$ 110
Debt	\$ 500	\$ -	\$ 310	\$ 80	\$ 110
Subtotal Operating Cost	\$ 429,379	\$ -	\$ 74,692	\$ 19,275	\$ 335,412
DEPARTMENTAL EXPENDITURES	\$ 1,034,455	\$ -	\$ 449,839	\$ 116,088	\$ 468,528
Disallowed Costs					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 1,034,455	\$ -	\$ 449,839	\$ 116,088	\$ 468,528
First Allocation					
Incoming - All Others	\$ 108,856	\$ -	\$ 47,337	\$ 12,216	\$ 49,303
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (517,832)	\$ -	\$ -	\$ -	\$ (517,832)
Subtotal of First Allocation	\$ 625,479	\$ -	\$ 497,176	\$ 128,303	\$ -
Second Allocation					
Incoming - All Others	\$ 36,685	\$ -	\$ 15,953	\$ 4,117	\$ 16,615
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (16,615)	\$ -	\$ -	\$ -	\$ (16,615)
Subtotal of Second Allocation	\$ 20,069	\$ -	\$ 15,952.52	\$ 4,116.78	\$ -
TOTAL ALLOCATED	\$ 645,549	\$ -	\$ 513,128	\$ 132,420	\$ -

10 Revenue

The Revenue Division, which is part of the Finance Department, is responsible for collecting of all City revenue sources (including user fees, taxes, assessments, etc.) and managing its investment efforts. Costs associated with Revenue are allocated to Receiving Departments through the following functions:

- **Revenue Support** – represents the costs associated with collection, processing, and reconciliation of monies collected by the city. This function is allocated based on a two-year average of number of accounts receivable (AR) and cashiering transactions by Department/Division/Fund.
- **Investments** – represents the costs associated with overseeing and managing the City’s investment portfolio. This function is allocated based on the value of cash balance by Department/Division/Fund.
- **Business Licensing** – represents the contracted costs associated with managing and processing business licenses. This function supports the business community and is not in relation to any City department, hence it is not further reallocated.

The chart on the following page illustrates the functions and measures used to allocate Revenue costs. The top tier shows the Central Service Department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs Citywide. The pages following the chart provide an aggregate picture of the Department’s expenses, a function-by-function breakdown of expenses, each function’s allocation, and an allocation summary.



101-50- 502 - Revenue

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Revenue Support						
101-11- 110 - City Clerk	1.00	0.004%	\$ 19	\$ 19		\$ 19
101-12- 120 - City Manager	4.50	0.017%	\$ 87	\$ 87		\$ 87
101-12- 121 - Communications & Comm. Relations	3.50	0.014%	\$ 67	\$ 67		\$ 67
101-15- 150 - City Attorney	2.00	0.008%	\$ 38	\$ 38		\$ 38
101-30- 301 - Building Maintenance Division	6,011.50	23.256%	\$115,622	\$115,622		\$115,622
101-50- 501 - Finance	547.00	2.116%	\$ 10,521	\$ 10,521		\$ 10,521
101-50- 502 - Revenue	1,593.50	6.165%	\$ 30,649	\$ 30,649		\$ 30,649
101-10-100 - City Council	1.00	0.004%	\$ 19	\$ 19	\$ 1	\$ 20
101-16-163 - Land Use Engineering	591.50	2.288%	\$ 11,377	\$ 11,377	\$ 534	\$ 11,910
101-16-164 - Planning	328.50	1.271%	\$ 6,318	\$ 6,318	\$ 296	\$ 6,614
101-19-190 - Library Administration	1.50	0.006%	\$ 29	\$ 29	\$ 1	\$ 30
101-20-201 - Communications Unit	204.50	0.791%	\$ 3,933	\$ 3,933	\$ 184	\$ 4,118
101-20-205 - Special Services Bureau	84.00	0.325%	\$ 1,616	\$ 1,616	\$ 76	\$ 1,691
101-25-250 - Fire Suppression	616.00	2.383%	\$ 11,848	\$ 11,848	\$ 556	\$ 12,403
101-25-254 - Emergency Preparedness	78.50	0.304%	\$ 1,510	\$ 1,510	\$ 71	\$ 1,581
101-30-300 - FCS - Administration	1.00	0.004%	\$ 19	\$ 19	\$ 1	\$ 20
101-30-302 - Electrical	1.00	0.004%	\$ 19	\$ 19	\$ 1	\$ 20
101-30-303 - Parks	107.50	0.416%	\$ 2,068	\$ 2,068	\$ 97	\$ 2,165
101-30-304 - Streets	142.00	0.549%	\$ 2,731	\$ 2,731	\$ 128	\$ 2,859
101-30-306 - Code Enforcement	1,559.50	6.033%	\$ 29,995	\$ 29,995	\$ 1,407	\$ 31,401
101-30-309 - Recreation and Senior Services	823.50	3.186%	\$ 15,839	\$ 15,839	\$ 743	\$ 16,582
101-30-310 - City Hall - State Street	45.50	0.176%	\$ 875	\$ 875	\$ 41	\$ 916
101-30-311 - Animal Services	229.50	0.888%	\$ 4,414	\$ 4,414	\$ 207	\$ 4,621
101-40-400 - Engineering	1,174.00	4.542%	\$ 22,580	\$ 22,580	\$ 1,059	\$ 23,639
200 - Grants	99.00	0.383%	\$ 1,904	\$ 1,904	\$ 89	\$ 1,993
205-25 - Emergency Medical Services Fund	37.50	0.145%	\$ 721	\$ 721	\$ 34	\$ 755
206 - Household Hazardous Waste Fund	218.50	0.845%	\$ 4,203	\$ 4,203	\$ 197	\$ 4,400
207 - Gas Tax	94.00	0.364%	\$ 1,808	\$ 1,808	\$ 85	\$ 1,893

101-50- 502 - Revenue**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
209 - Transportation	1.50	0.006%	\$ 29	\$ 29	\$ 1	\$ 30
210 - Measure I Fund (2010)	25.50	0.099%	\$ 490	\$ 490	\$ 23	\$ 513
211-40 - PARIS	1.00	0.004%	\$ 19	\$ 19	\$ 1	\$ 20
221 - Air Quality Improvement Fund	10.00	0.039%	\$ 192	\$ 192	\$ 9	\$ 201
223 - Traffic Safety	238.50	0.923%	\$ 4,587	\$ 4,587	\$ 215	\$ 4,802
227 - Open Space Fund	138.50	0.536%	\$ 2,664	\$ 2,664	\$ 125	\$ 2,789
236 - Downtown Redlands Business Area Fund	200.50	0.776%	\$ 3,856	\$ 3,856	\$ 181	\$ 4,037
237 - Parking Authority Fund	26.50	0.103%	\$ 510	\$ 510	\$ 24	\$ 534
241 - Transportation Development Act Fund	1.50	0.006%	\$ 29	\$ 29	\$ 1	\$ 30
246 - Asset Forfeiture Fund	27.50	0.106%	\$ 529	\$ 529	\$ 25	\$ 554
249 - Supplemental Law Enforcement Fund	13.00	0.050%	\$ 250	\$ 250	\$ 12	\$ 262
250 - Park and Open Space Development Fund	158.50	0.613%	\$ 3,049	\$ 3,049	\$ 143	\$ 3,191
251 - Public Facility Development Fund	605.50	2.342%	\$ 11,646	\$ 11,646	\$ 546	\$ 12,192
252 - Arterial Street Construction Fund	477.50	1.847%	\$ 9,184	\$ 9,184	\$ 431	\$ 9,615
253 - Traffic Signals Fund	187.00	0.723%	\$ 3,597	\$ 3,597	\$ 169	\$ 3,765
254 - Freeway Interchange Fund	182.00	0.704%	\$ 3,500	\$ 3,500	\$ 164	\$ 3,665
260-30 - Street Lighting District #1 Fund	26.00	0.101%	\$ 500	\$ 500	\$ 23	\$ 524
261-30 - CFD 2004-1 Assessments Fund	31.00	0.120%	\$ 596	\$ 596	\$ 28	\$ 624
263-30 - Landscape Maintenance District Fund	26.50	0.103%	\$ 510	\$ 510	\$ 24	\$ 534
305 - General Debt Service Fund	32.50	0.126%	\$ 625	\$ 625	\$ 29	\$ 654
405 - Storm Drain Construction Fund	156.50	0.605%	\$ 3,010	\$ 3,010	\$ 141	\$ 3,151
406 - Safety / City Hall Replacement Fund	2.50	0.010%	\$ 48	\$ 48	\$ 2	\$ 50
501-40 - Water Fund	2,649.00	10.248%	\$ 50,949	\$ 50,949	\$ 2,389	\$ 53,339
508 - Source Acquisition Fund	70.00	0.271%	\$ 1,346	\$ 1,346	\$ 63	\$ 1,409
509 - Water Capital Improvement	185.00	0.716%	\$ 3,558	\$ 3,558	\$ 167	\$ 3,725
511-30 - Solid Waste	1,382.50	5.348%	\$ 26,590	\$ 26,590	\$ 1,247	\$ 27,837
519 - Solid Waste Capital Improvement	170.00	0.658%	\$ 3,270	\$ 3,270	\$ 153	\$ 3,423
521-40 - Wastewater Fund	1,029.00	3.981%	\$ 19,791	\$ 19,791	\$ 928	\$ 20,719
529 - Wastewater Capital Improvement Fund	193.00	0.747%	\$ 3,712	\$ 3,712	\$ 174	\$ 3,886
531-40 - Nonpotable Water Fund	67.50	0.261%	\$ 1,298	\$ 1,298	\$ 61	\$ 1,359
532 - Nonpotable Capital Improvement Fund	8.00	0.031%	\$ 154	\$ 154	\$ 7	\$ 161

101-50- 502 - Revenue

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
538-30 - Groves Fund	27.00	0.104%	\$ 519	\$ 519	\$ 24	\$ 544
562-30 - Cemetery Fund	474.00	1.834%	\$ 9,117	\$ 9,117	\$ 428	\$ 9,544
564-30 - Aviation Fund	379.50	1.468%	\$ 7,299	\$ 7,299	\$ 342	\$ 7,641
602-12 - Liability Self Insurance Fund	70.00	0.271%	\$ 1,346	\$ 1,346	\$ 63	\$ 1,409
604-50 - Information Technology Services Fund	1.50	0.006%	\$ 29	\$ 29	\$ 1	\$ 30
606-12 - Workers' Compensation Fund	14.00	0.054%	\$ 269	\$ 269	\$ 13	\$ 282
607-30 - Equipment Maintenance Fund	957.00	3.702%	\$ 18,406	\$ 18,406	\$ 863	\$ 19,270
608-50 - Utility Billing Fund	988.50	3.824%	\$ 19,012	\$ 19,012	\$ 892	\$ 19,904
609 - Payroll Clearing	6.00	0.023%	\$ 115	\$ 115	\$ 5	\$ 121
810 - Community Facilities District Fund	2.50	0.010%	\$ 48	\$ 48	\$ 2	\$ 50
820-16 - Successor to RDA Fund	5.00	0.019%	\$ 96	\$ 96	\$ 5	\$ 101
Total	25,849.50	100.000%	\$497,176	\$497,176	\$ 15,953	\$513,128

Allocation Basis:

2 Yr. Avg. # of AR and Cashing Transactions

Source of Allocation:

FY21 & FY22 GCR Report

101-50- 502 - Revenue

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Investments						
101-11- 110 - City Clerk	533,929.00	0.215%	\$ 276	\$ 276		\$ 276
101-12- 120 - City Manager	672,015.00	0.271%	\$ 348	\$ 348		\$ 348
101-12- 121 - Communications & Comm. Relations	645,327.00	0.260%	\$ 334	\$ 334		\$ 334
101-12- 123 - Purchasing	313,853.00	0.127%	\$ 162	\$ 162		\$ 162
101-12- 125 - Human Resources	4,907,018.00	1.980%	\$ 2,540	\$ 2,540		\$ 2,540
101-15- 150 - City Attorney	693,878.00	0.280%	\$ 359	\$ 359		\$ 359
101-30- 301 - Building Maintenance Division	2,236,685.00	0.902%	\$ 1,158	\$ 1,158		\$ 1,158
101-50- 501 - Finance	1,565,185.00	0.631%	\$ 810	\$ 810		\$ 810
101-50- 502 - Revenue	897,967.00	0.362%	\$ 465	\$ 465		\$ 465
101-10-100 - City Council	497,734.00	0.201%	\$ 258	\$ 258	\$ 9	\$ 266
101-12-124 - Print Shop	4,631.00	0.002%	\$ 2	\$ 2	\$ 0	\$ 2
101-16-161 - Economic Development	583,488.00	0.235%	\$ 302	\$ 302	\$ 10	\$ 312
101-16-162 - Building & Safety	1,613,362.00	0.651%	\$ 835	\$ 835	\$ 28	\$ 863
101-16-163 - Land Use Engineering	545,202.00	0.220%	\$ 282	\$ 282	\$ 10	\$ 292
101-16-164 - Planning	1,831,126.00	0.739%	\$ 948	\$ 948	\$ 32	\$ 980
101-19-190 - Library Administration	2,785,638.00	1.124%	\$ 1,442	\$ 1,442	\$ 49	\$ 1,491
101-19-191 - Lincoln Shrine	1,071.00	0.000%	\$ 1	\$ 1	\$ 0	\$ 1
101-20-200 - Patrol Services	22,774,051.00	9.187%	\$ 11,787	\$ 11,787	\$ 398	\$ 12,186
101-20-201 - Communications Unit	2,537,584.00	1.024%	\$ 1,313	\$ 1,313	\$ 44	\$ 1,358
101-20-202 - Support Services Bureau	5,720,309.00	2.308%	\$ 2,961	\$ 2,961	\$ 100	\$ 3,061
101-20-204 - Community Services Bureau	178,729.00	0.072%	\$ 93	\$ 93	\$ 3	\$ 96
101-20-205 - Special Services Bureau	407,633.00	0.164%	\$ 211	\$ 211	\$ 7	\$ 218
101-25-250 - Fire Suppression	16,549,864.00	6.676%	\$ 8,566	\$ 8,566	\$ 289	\$ 8,855
101-25-251 - Community Risk Reduction	897,274.00	0.362%	\$ 464	\$ 464	\$ 16	\$ 480
101-25-252 - Training Program	99,793.00	0.040%	\$ 52	\$ 52	\$ 2	\$ 53
101-25-254 - Emergency Preparedness	142,173.00	0.057%	\$ 74	\$ 74	\$ 2	\$ 76
101-30-300 - FCS - Administration	1,179,686.00	0.476%	\$ 611	\$ 611	\$ 21	\$ 631
101-30-303 - Parks	4,172,342.00	1.683%	\$ 2,160	\$ 2,160	\$ 73	\$ 2,232
101-30-305 - Trees	1,681,307.00	0.678%	\$ 870	\$ 870	\$ 29	\$ 900

101-50- 502 - Revenue**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	First Allocation	Second Allocation	Total
101-30-306 - Code Enforcement	593,059.00	0.239%	\$ 307	\$ 307	\$ 10	\$ 317
101-30-309 - Recreation and Senior Services	2,186,595.00	0.882%	\$ 1,132	\$ 1,132	\$ 38	\$ 1,170
101-30-310 - City Hall - State Street	867,923.00	0.350%	\$ 449	\$ 449	\$ 15	\$ 464
101-30-311 - Animal Services	719,362.00	0.290%	\$ 372	\$ 372	\$ 13	\$ 385
101-40-400 - Engineering	2,121,633.00	0.856%	\$ 1,098	\$ 1,098	\$ 37	\$ 1,135
101-40-401 - Streets & Inspections	3,539,682.00	1.428%	\$ 1,832	\$ 1,832	\$ 62	\$ 1,894
101-40-402 - Electrical	1,396,086.00	0.563%	\$ 723	\$ 723	\$ 24	\$ 747
200 - Grants	2,105,785.00	0.849%	\$ 1,090	\$ 1,090	\$ 37	\$ 1,127
206 - Household Hazardous Waste Fund	276,535.00	0.112%	\$ 143	\$ 143	\$ 5	\$ 148
209 - Transportation	237,719.00	0.096%	\$ 123	\$ 123	\$ 4	\$ 127
210 - Measure I Fund (2010)	2,730,927.00	1.102%	\$ 1,413	\$ 1,413	\$ 48	\$ 1,461
211-40 - PARIS	1,441,019.00	0.581%	\$ 746	\$ 746	\$ 25	\$ 771
221 - Air Quality Improvement Fund	403,136.00	0.163%	\$ 209	\$ 209	\$ 7	\$ 216
227 - Open Space Fund	2,234,761.00	0.902%	\$ 1,157	\$ 1,157	\$ 39	\$ 1,196
236 - Downtown Redlands Business Area Fund	41,848.00	0.017%	\$ 22	\$ 22	\$ 1	\$ 22
237 - Parking Authority Fund	3,380.00	0.001%	\$ 2	\$ 2	\$ 0	\$ 2
238 - Public Art Fund	12,402.00	0.005%	\$ 6	\$ 6	\$ 0	\$ 7
241 - Transportation Development Act Fund	13,766.00	0.006%	\$ 7	\$ 7	\$ 0	\$ 7
246 - Asset Forfeiture Fund	1,277,978.00	0.516%	\$ 661	\$ 661	\$ 22	\$ 684
249 - Supplemental Law Enforcement Fund	503,571.00	0.203%	\$ 261	\$ 261	\$ 9	\$ 269
250 - Park and Open Space Development Fund	2,141,984.00	0.864%	\$ 1,109	\$ 1,109	\$ 37	\$ 1,146
251 - Public Facility Development Fund	2,081,312.00	0.840%	\$ 1,077	\$ 1,077	\$ 36	\$ 1,114
252 - Arterial Street Construction Fund	4,599,365.00	1.855%	\$ 2,381	\$ 2,381	\$ 80	\$ 2,461
253 - Traffic Signals Fund	1,497,549.00	0.604%	\$ 775	\$ 775	\$ 26	\$ 801
254 - Freeway Interchange Fund	3,582,554.00	1.445%	\$ 1,854	\$ 1,854	\$ 63	\$ 1,917
260-30 - Street Lighting District #1 Fund	32,538.00	0.013%	\$ 17	\$ 17	\$ 1	\$ 17
261-30 - CFD 2004-1 Assessments Fund	289,602.00	0.117%	\$ 150	\$ 150	\$ 5	\$ 155
263-30 - Landscape Maintenance District Fund	44,959.00	0.018%	\$ 23	\$ 23	\$ 1	\$ 24
305 - General Debt Service Fund	216,504.00	0.087%	\$ 112	\$ 112	\$ 4	\$ 116
405 - Storm Drain Construction Fund	2,430,008.00	0.980%	\$ 1,258	\$ 1,258	\$ 42	\$ 1,300
406 - Safety / City Hall Replacement Fund	2,642,314.00	1.066%	\$ 1,368	\$ 1,368	\$ 46	\$ 1,414

101-50- 502 - Revenue

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
501-40 - Water Fund	58,086,217.00	23.432%	\$ 30,064	\$ 30,064	\$ 1,016	\$ 31,080
508 - Source Acquisition Fund	1,490,119.00	0.601%	\$ 771	\$ 771	\$ 26	\$ 797
511-30 - Solid Waste	8,687,976.00	3.505%	\$ 4,497	\$ 4,497	\$ 152	\$ 4,649
517 - California St. Landfill Closure Fund	7,512,003.00	3.030%	\$ 3,888	\$ 3,888	\$ 131	\$ 4,019
519 - Solid Waste Capital Improvement	5,615,722.00	2.265%	\$ 2,907	\$ 2,907	\$ 98	\$ 3,005
521-40 - Wastewater Fund	20,446,519.00	8.248%	\$ 10,583	\$ 10,583	\$ 358	\$ 10,940
529 - Wastewater Capital Improvement Fund	1,645,286.00	0.664%	\$ 852	\$ 852	\$ 29	\$ 880
531-40 - Nonpotable Water Fund	2,559,433.00	1.032%	\$ 1,325	\$ 1,325	\$ 45	\$ 1,369
532 - Nonpotable Capital Improvement Fund	1,577,480.00	0.636%	\$ 816	\$ 816	\$ 28	\$ 844
538-30 - Groves Fund	53,223.00	0.021%	\$ 28	\$ 28	\$ 1	\$ 28
562-30 - Cemetery Fund	3,443,978.00	1.389%	\$ 1,783	\$ 1,783	\$ 60	\$ 1,843
564-30 - Aviation Fund	378,704.00	0.153%	\$ 196	\$ 196	\$ 7	\$ 203
602-12 - Liability Self Insurance Fund	3,110,914.00	1.255%	\$ 1,610	\$ 1,610	\$ 54	\$ 1,665
604-50 - Information Technology Services Fund	2,471,861.00	0.997%	\$ 1,279	\$ 1,279	\$ 43	\$ 1,323
606-12 - Workers' Compensation Fund	3,554,984.00	1.434%	\$ 1,840	\$ 1,840	\$ 62	\$ 1,902
607-30 - Equipment Maintenance Fund	4,288,144.00	1.730%	\$ 2,219	\$ 2,219	\$ 75	\$ 2,294
608-50 - Utility Billing Fund	1,054,805.00	0.426%	\$ 546	\$ 546	\$ 18	\$ 564
609 - Payroll Clearing	754,327.00	0.304%	\$ 390	\$ 390	\$ 13	\$ 404
705 - Simonds Endowment	38,279.00	0.015%	\$ 20	\$ 20	\$ 1	\$ 20
706 - Pauline Stancliff Memorial Trust	22,626.00	0.009%	\$ 12	\$ 12	\$ 0	\$ 12
820-16 - Successor to RDA Fund	2,163,557.00	0.873%	\$ 1,120	\$ 1,120	\$ 38	\$ 1,158
Total	247,890,867.00	100.000%	\$128,303	\$128,303	\$ 4,117	\$132,420

Allocation Basis:

Value of Cash Balance

Source of Allocation:

Cash Balance Report

ALLOCATION SUMMARY

101-50- 502 - Revenue

	<u>Revenue Support</u>	<u>Investments</u>	<u>Total</u>
101-11- 110 - City Clerk	\$ 19	\$ 276	\$ 296
101-12- 120 - City Manager	\$ 87	\$ 348	\$ 434
101-12- 121 - Communications & Comm. Relations	\$ 67	\$ 334	\$ 401
101-12- 123 - Purchasing	\$ -	\$ 162	\$ 162
101-12- 125 - Human Resources	\$ -	\$ 2,540	\$ 2,540
101-15- 150 - City Attorney	\$ 38	\$ 359	\$ 398
101-30- 301 - Building Maintenance Division	\$115,622	\$ 1,158	\$116,780
101-50- 501 - Finance	\$ 10,521	\$ 810	\$ 11,331
101-50- 502 - Revenue	\$ 30,649	\$ 465	\$ 31,113
101-10-100 - City Council	\$ 20	\$ 266	\$ 286
101-12-124 - Print Shop	\$ -	\$ 2	\$ 2
101-16-161 - Economic Development	\$ -	\$ 312	\$ 312
101-16-162 - Building & Safety	\$ -	\$ 863	\$ 863
101-16-163 - Land Use Engineering	\$ 11,910	\$ 292	\$ 12,202
101-16-164 - Planning	\$ 6,614	\$ 980	\$ 7,594
101-19-190 - Library Administration	\$ 30	\$ 1,491	\$ 1,521
101-19-191 - Lincoln Shrine	\$ -	\$ 1	\$ 1
101-20-200 - Patrol Services	\$ -	\$ 12,186	\$ 12,186
101-20-201 - Communications Unit	\$ 4,118	\$ 1,358	\$ 5,475
101-20-202 - Support Services Bureau	\$ -	\$ 3,061	\$ 3,061
101-20-204 - Community Services Bureau	\$ -	\$ 96	\$ 96
101-20-205 - Special Services Bureau	\$ 1,691	\$ 218	\$ 1,909
101-25-250 - Fire Suppression	\$ 12,403	\$ 8,855	\$ 21,259
101-25-251 - Community Risk Reduction	\$ -	\$ 480	\$ 480
101-25-252 - Training Program	\$ -	\$ 53	\$ 53
101-25-254 - Emergency Preparedness	\$ 1,581	\$ 76	\$ 1,657
101-30-300 - FCS - Administration	\$ 20	\$ 631	\$ 651
101-30-302 - Electrical	\$ 20	\$ -	\$ 20
101-30-303 - Parks	\$ 2,165	\$ 2,232	\$ 4,397
101-30-304 - Streets	\$ 2,859	\$ -	\$ 2,859

ALLOCATION SUMMARY**101-50- 502 - Revenue**

	<u>Revenue Support</u>	<u>Investments</u>	<u>Total</u>
101-30-305 - Trees	\$ -	\$ 900	\$ 900
101-30-306 - Code Enforcement	\$ 31,401	\$ 317	\$ 31,719
101-30-309 - Recreation and Senior Services	\$ 16,582	\$ 1,170	\$ 17,752
101-30-310 - City Hall - State Street	\$ 916	\$ 464	\$ 1,381
101-30-311 - Animal Services	\$ 4,621	\$ 385	\$ 5,006
101-40-400 - Engineering	\$ 23,639	\$ 1,135	\$ 24,774
101-40-401 - Streets & Inspections	\$ -	\$ 1,894	\$ 1,894
101-40-402 - Electrical	\$ -	\$ 747	\$ 747
200 - Grants	\$ 1,993	\$ 1,127	\$ 3,120
205-25 - Emergency Medical Services Fund	\$ 755	\$ -	\$ 755
206 - Household Hazardous Waste Fund	\$ 4,400	\$ 148	\$ 4,548
207 - Gas Tax	\$ 1,893	\$ -	\$ 1,893
209 - Transportation	\$ 30	\$ 127	\$ 157
210 - Measure I Fund (2010)	\$ 513	\$ 1,461	\$ 1,975
211-40 - PARIS	\$ 20	\$ 771	\$ 791
221 - Air Quality Improvement Fund	\$ 201	\$ 216	\$ 417
223 - Traffic Safety	\$ 4,802	\$ -	\$ 4,802
227 - Open Space Fund	\$ 2,789	\$ 1,196	\$ 3,985
236 - Downtown Redlands Business Area Fund	\$ 4,037	\$ 22	\$ 4,060
237 - Parking Authority Fund	\$ 534	\$ 2	\$ 535
238 - Public Art Fund	\$ -	\$ 7	\$ 7
241 - Transportation Development Act Fund	\$ 30	\$ 7	\$ 38
246 - Asset Forfeiture Fund	\$ 554	\$ 684	\$ 1,238
249 - Supplemental Law Enforcement Fund	\$ 262	\$ 269	\$ 531
250 - Park and Open Space Development Fund	\$ 3,191	\$ 1,146	\$ 4,338
251 - Public Facility Development Fund	\$ 12,192	\$ 1,114	\$ 13,306
252 - Arterial Street Construction Fund	\$ 9,615	\$ 2,461	\$ 12,076
253 - Traffic Signals Fund	\$ 3,765	\$ 801	\$ 4,567
254 - Freeway Interchange Fund	\$ 3,665	\$ 1,917	\$ 5,582
260-30 - Street Lighting District #1 Fund	\$ 524	\$ 17	\$ 541

ALLOCATION SUMMARY**101-50- 502 - Revenue**

	<u>Revenue Support</u>	<u>Investments</u>	<u>Total</u>
261-30 - CFD 2004-1 Assessments Fund	\$ 624	\$ 155	\$ 779
263-30 - Landscape Maintenance District Fund	\$ 534	\$ 24	\$ 558
305 - General Debt Service Fund	\$ 654	\$ 116	\$ 770
405 - Storm Drain Construction Fund	\$ 3,151	\$ 1,300	\$ 4,451
406 - Safety / City Hall Replacement Fund	\$ 50	\$ 1,414	\$ 1,464
501-40 - Water Fund	\$ 53,339	\$ 31,080	\$ 84,419
508 - Source Acquisition Fund	\$ 1,409	\$ 797	\$ 2,207
509 - Water Capital Improvement	\$ 3,725	\$ -	\$ 3,725
511-30 - Solid Waste	\$ 27,837	\$ 4,649	\$ 32,486
517 - California St. Landfill Closure Fund	\$ -	\$ 4,019	\$ 4,019
519 - Solid Waste Capital Improvement	\$ 3,423	\$ 3,005	\$ 6,428
521-40 - Wastewater Fund	\$ 20,719	\$ 10,940	\$ 31,660
529 - Wastewater Capital Improvement Fund	\$ 3,886	\$ 880	\$ 4,766
531-40 - Nonpotable Water Fund	\$ 1,359	\$ 1,369	\$ 2,729
532 - Nonpotable Capital Improvement Fund	\$ 161	\$ 844	\$ 1,005
538-30 - Groves Fund	\$ 544	\$ 28	\$ 572
562-30 - Cemetery Fund	\$ 9,544	\$ 1,843	\$ 11,387
564-30 - Aviation Fund	\$ 7,641	\$ 203	\$ 7,844
602-12 - Liability Self Insurance Fund	\$ 1,409	\$ 1,665	\$ 3,074
604-50 - Information Technology Services Fund	\$ 30	\$ 1,323	\$ 1,353
606-12 - Workers' Compensation Fund	\$ 282	\$ 1,902	\$ 2,184
607-30 - Equipment Maintenance Fund	\$ 19,270	\$ 2,294	\$ 21,564
608-50 - Utility Billing Fund	\$ 19,904	\$ 564	\$ 20,468
609 - Payroll Clearing	\$ 121	\$ 404	\$ 524
705 - Simonds Endowment	\$ -	\$ 20	\$ 20
706 - Pauline Stancliff Memorial Trust	\$ -	\$ 12	\$ 12
810 - Community Facilities District Fund	\$ 50	\$ -	\$ 50
820-16 - Successor to RDA Fund	\$ 101	\$ 1,158	\$ 1,258
Total	\$513,128	\$ 132,420	\$645,549