



FY2008
Cost Allocation Plan
Allocation of City General and
Administrative Overhead Cost





Budget and Evaluation MEMORANDUM

To: Key Business Executives
Privatization Competition Advisory Committee

From: Ruffin L. Hall, Budget Director

Date: April 8, 2008

Subject: Cost Allocation Plan

Attached is the Fiscal Year 2008 Cost Allocation Plan (CAP). It represents the fully allocated costs of all support business units within the City. Details on how these costs were derived and distributed can be found on the individual support business units' detail pages. Summary pages preceding the cost allocations explain the methodology of this plan.

For more information contact Katie McCoy in our office at (704) 336-5017.

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About This Report

Generally, there are three layers of overhead costs associated with City services: City general and administrative overhead, department overhead, and division overhead.

City general and administrative overhead includes the cost of all support business units as well as other designated City costs. They are:

Budget & Evaluation	Human Resources
Business Support Services	Equipment Depreciation/Financing
City Attorney	Facility Costs
City Manager	Employee Costs and Retiree Insurance
Engineering Building Maintenance	Risk Reserves
Engineering CMGC	Road Use Tax
Finance	

Department overhead includes the cost of support services provided by a business unit's support staff. Examples include the Key Business Executive, payroll clerk, and administrative staff.

Division overhead includes the cost of support services provided by a division's support staff. Examples include the division manager and administrative staff.

This report represents the City's general and administrative overhead. Allocated in a two-step process, the first allocation distributes the total support cost to all business units in the City. The second allocation distributes the allocations received by the support business units in the first allocation to the service business units. This process is illustrated in the flowchart on page A2.

The Combined Costs Schedule on pages B1 and B2 provide the total overhead allocated to each business unit in the City. The first column lists the business units receiving the allocated costs, and the title row lists the business units whose costs are allocated. Following the Combined Costs Schedule are summary schedules for each KBU allocating cost and, where applicable, division level allocations.

The method used to allocate the costs and to calculate the amount allocated is noted on each detail schedule.

Terms Used in This Report

Allocation Units	Measures for determining the portion of support costs allocated to services - such as number of employees, office space occupied, or number of purchase orders issued.
Cost Allocation	Distribution of support businesses' and support staffs' fiscal year budgeted costs.
Direct Allocation	Allocation of costs for services provided attributable to a specific service or activity.
First Allocation	Allocation of support costs to all key businesses - both service and support.
General Government Activities	Services provided that benefit the general citizenry and which are related to the City being in business, as opposed to conducting its business.
Indirect Allocation	Allocation of costs for services provided that are commonly shared and cannot be traced to a specific service or activity. These costs are allocated on a common basis (e.g. the ratio of number of employees to total employees, budgeted departmental charges, or estimation by key business providing the service).
Second Allocation	Reallocation of support key businesses' and support staff's overhead allocation to service key businesses.
Service Key Business	Key businesses, such as Police, Fire and Solid Waste which provide services to the community .
Support Key Business	Key businesses (Finance, Human Resources, Budget and Evaluation, and Business Support Services), which provide services to all key businesses and support staff.
Support Staff	Divisions or sections, such as City Attorney and Training that provide services to all Key Businesses, both service and support, and that are not a part of one of the Key Businesses.

Notes

Depreciation and facility costs are included in this report to reflect the City's fully allocated cost of doing business. This cost should not be included in Division-level overhead when costing services. The cost of the specific equipment and/or facility related to the service should be used.

Overhead calculations may be different for support key businesses than they are for services Key businesses. In some cases, a portion of a support Key business' overhead is allocated to its own divisions. The support Key business using this report should be careful not to "double count" these costs when costing a service.

Employee Retiree Insurance is a direct cost similar to the employee benefits included in the budgets. It should be taken into consideration when preparing a bid.

Business Support Services Information Technology costs, including infrastructure depreciation are totally allocated in this report. These costs will not be charged to key business units' budgets.

Human Resources costs include Human Resources Management, Training and Payroll System amortization.

Summary of Allocation Methods

Business Unit	Allocation Method
Budget and Evaluation	Estimated by staff
Business Support Services (BSS)	
Administration	Estimated by staff
Equipment Management	Ratio of budgeted departmental charges
Information Technology (IT)	Direct Allocation and ratio of department PCs and Servers
Procurement	Percentage dollar value of purchase orders
City Attorney	Estimated by staff
City Manager	
Administration	Direct allocation estimated by staff and indirect allocation by # of employees
Corporate Communications	Estimated by staff
311	Number of calls received
Internal Audit	Estimated by staff
Training	Weighted number of employees
Engineering	
Building Maintenance	Estimated by staff
CMGC	Occupancy (sqft)
Finance	
Administration	Estimated by staff
Accounts Payable	Number of accounts payable transactions
Business Systems	Number of general ledger and accounts payable transactions
General Ledger	Number of general ledger transactions (minus accounts payable)
Revenue	Number of general ledger transactions
Treasury	Direct allocation estimated by staff; indirect allocation by outstanding debt & investment portfolio
Human Resources	
Operations	Estimated by staff
System	Number of employees
Equipment	
Depreciation	Fixed Asset System records
Finance Charges	Ratio of lease purchase funds interest expenditures
Facilities	
City Hall	Occupancy
Spratt Street	Occupancy
Non Departmental	
Other Employee Costs	# of employees
Employee Retirement Insurance	# of General Fund employees
Other Post Employment Benefits	# of employees
Risk Reserves	Workers' Compensation and General Liability Claims
Road Use Tax	Budget vehicle purchases

FY 2007 Combined Costs Schedule

Business Unit	First Allocation										
	Budget	BSS	City Attorney	City Mgr	Engineer	Finance	Human Resources	Support Equip	Facilities	Non Depart	Total
	A	B	C	D	E	F	G	H	I	J	K
Aviation	\$46,677	\$501,628	\$3,650	\$165,400		\$332,463	\$147,510			\$27,468	\$1,224,796
Budget	91,333	84,066	14,600	53,008	\$5,831	7,639	7,150	\$643		26,461	290,730
Business Support											
Administration	20,608	59,666	4,380	9,614	10,928	11,521	8,800	28,273		33,782	187,571
Equipment Mgmt	24,186	909,262	8,942	29,248	13,021	220,002	54,172	31,979		208,604	1,499,417
Information Tech	13,301	875,139	26,918	101,502	21,776	88,239	34,098	51,496		129,145	1,341,614
Procurement	12,126	203,033	49,274	63,985	6,434	11,500	6,600			25,270	378,222
Radio	10,628	129,274		2,943	3,103	22,421	7,700	75,758	14,649	29,500	295,976
City Clerk	26,285	53,229	1,825	11,824	5,864	5,344	3,300			12,213	119,884
City Attorney	13,814	98,936		76,548	8,791	9,375	14,574	1,028		53,940	277,005
City Manager											
City Admin	116,396	58,658	3,650	100,511	11,172	112,949	6,629	985		26,270	437,219
Community Relations	11,846	48,882	365	34,253	9,296	11,445	5,500		9,899	20,355	151,839
Corp Communication	19,457	92,881	2,190	4,271	20,219	11,475	10,449	25,166		38,674	224,783
311	18,666	488,816	365	93,227		9,678	54,997	6,056		203,546	875,350
Economic Develop	57,364	122,204	7,300	45,092	8,590	18,604	13,749			50,886	323,789
Internal Audit	11,835	48,882	365	4,786	4,396	5,207	4,226	643		20,355	100,695
Engineering											
Engineering	47,770	647,287	256,954	170,025	41,727	184,411	113,294		10,743	453,798	1,926,010
Landscape	10,171	168,377	5,931	18,527	7,540	35,701	29,148			144,057	419,453
CMGC	9,220	50,342	3,011	4,676	7,058	21,635	8,800	2,441		41,804	148,986
Bldg Maintenance	9,511	94,524	3,011	7,901	56,838	39,202	16,499	11,681	29,746	78,105	347,019
Cultural Facilities	5,811	6,283	3,011	1,733	23,461	29,622	1,100			4,071	75,092
Zoning Administration	7,421	21,990	18,250	1,471	15,190	2,475	3,850			14,248	84,895
Storm Water	19,772	242,817	25,732	63,292	28,125	78,080	43,998			8,199	510,014
Finance											
Accounting	19,793	294,549	730	75,298	20,606	137,052	18,149			67,170	633,348
Business Systems	19,484	53,140	1,277	2,943	4,152	61,257	7,700			28,496	178,449
Treasury	13,210	26,570	5,840	2,784	3,267	31,748	3,850			14,248	101,516
Revenue	12,215	1,777,570	1,095	42,323	12,602	90,736	10,999		387	40,709	1,988,637
Admin	16,093	338,066	547	1,051	5,338	4,305	2,750	2,185		11,302	381,637
Risk Management	12,327	107,252	14,235	21,151	337	117,896	14,299			2,665	290,162
Fire	89,180	1,748,651	18,250	316,091	95,559	165,159	595,619			2,381,035	5,409,544
Human Resources											
Human Resources	9,276	535,236	32,849	131,419	11,604	39,115	10,174	1,799		37,656	809,129
HR Mgmt System	15,221	144,658	3,650	9,596	3,388	3,330	2,750			10,177	192,770
Training	4,560	260,385	365	5,397	14,515	9,050	4,950	685	7,830	18,319	326,055
Mayor/Council	59,883	22,293	796,595	1,010,911	7,400	6,683	4,203			14,248	1,922,215
Neighbor Dev	42,839	536,352	149,829	140,559	44,281	95,711	70,946		39,748	269,693	1,389,960
Planning	29,013	243,932	32,849	70,137	35,995	22,527	34,648			128,796	597,898
Police	104,455	230,188	3,650	1,341,187	57,331	426,506	1,163,578			4,727,945	8,054,841
Solid Waste Services											
Administration	23,771	15,135		66,366	15,721	21,530	8,800			32,567	183,891
Public Service	6,270	3,784		44,166		10,774	2,200			8,142	75,336
Collection	15,036	209,970	17,337	918,218	5,118	28,641	107,794			559,083	1,861,198
Special Services	9,311	73,511	2,007	43,469	1,691	10,556	40,698			156,318	337,561
Transportation											
Dept Services/Admin	23,771	34,437	11,771	53,310	11,480	22,144	9,350			115,947	282,210
Transpo Plan & Design	10,288	67,117	6,844	10,927	7,522	33,586	18,287		10,058	70,526	235,155
Development Services	15,758	32,279		3,363	14,593	4,768	8,800			32,567	112,127
Engineering & Ops	12,127	88,794	22,812	9,248	6,532	36,257	24,199			93,831	293,799
Transportation Ops	14,686	128,288		93,327	5,456	51,129	34,648		3,480	130,369	461,384
Public Service & Comm	8,259	24,219	1,642	45,847	3,374	25,353	6,600			24,426	139,720
Street Maintenance	33,423	523,058	2,464	238,380	11,049	50,674	139,693			517,007	1,515,746
Transit	135,788	1,297,877	18,523	277,242	102,500	338,109	216,001		9,271	40,254	2,435,566
CharMeck Utilities	89,943	1,590,714	85,408	2,152,688	30,693	565,977	450,701			83,993	5,050,117
General Govern	13,075		160,140	371,611	125,530	320,502					990,858
Total Allocation	\$1,463,253	\$15,414,202	\$1,830,434	\$8,562,848	\$966,996	\$4,000,063	\$3,608,525	\$240,818	\$135,812	\$11,268,239	\$47,491,189

FY 2007 Combined Costs Schedule

Business Unit	First Allocation			Second Allocation			Service Equip	Total Allocation
	Total	Support	Service	Direct	Indirect			
					1st Alloc %	2nd Allot \$		
K	L	M	N	O	P	Q	M+N+P+Q	
Aviation	\$1,224,796		\$1,224,796		3.36%	\$303,134	\$1,387,427	\$2,915,358
Budget	290,730	\$290,730						
Business Support								
Administration	187,571	187,571						
Equipment Mgmt	1,499,417	1,499,417						
Information Tech	1,341,614	1,341,614						
Procurement	378,222	378,222					9,965	9,965
Radio	295,976	295,976					11,622	11,622
City Clerk	119,884		119,884		0.33%	29,671	428	149,983
City Attorney	277,005	277,005						
City Manager								
City Admin	437,219	437,219						
Community Relations	151,839		151,839		0.42%	37,580		189,419
Corp Communication	224,783	224,783						
311	875,350	875,350						
Economic Develop	323,789		323,789		0.89%	80,137		403,926
Internal Audit	100,695	100,695						
Engineering								
Engineering	1,926,010		1,926,010		5.28%	476,683	56,714	2,459,407
Landscape	419,453		419,453		1.15%	103,814	212,302	735,569
CMGC	148,986	148,986						
Bldg Maintenance	347,019	347,019						
Cultural Facilities	75,092		75,092		0.21%	18,585	3,413	97,091
Zoning Administration	84,895		84,895		0.23%	21,011		105,906
Storm Water	510,014		510,014	\$596,591	1.40%	126,227	20,635	1,253,468
Finance								
Accounting	633,348	633,348						
Business Systems	178,449	178,449						
Treasury	101,516	101,516						
Revenue	1,988,637	1,988,637						
Admin	381,637	381,637						
Risk Management	290,162		290,162		0.80%	71,814	6,073	368,050
Fire	5,409,544		5,409,544		14.83%	1,338,849	3,388,142	10,136,535
Human Resources								
Human Resources	809,129	809,129						
HR Mgmt System	192,770	192,770						
Training	326,055	326,055						
Mayor/Council	1,922,215		1,922,215		5.27%	475,744		2,397,958
Neighbor Dev	1,389,960		1,389,960		3.81%	344,012	82,656	1,816,628
Planning	597,898		597,898		1.64%	147,978	15,880	761,756
Police	8,054,841		8,054,841		22.08%	1,993,554	5,921,783	15,970,178
Solid Waste Services								
Administration	183,891		183,891		0.50%	45,513	2,270	231,674
Public Service	75,336		75,336		0.21%	18,645	3,678	97,659
Collection	1,861,198		1,861,198		5.10%	460,642	2,651,447	4,973,287
Special Services	337,561		337,561		0.93%	83,546	356,542	777,649
Transportation								
Dept Services/Admin	282,210		282,210		0.77%	69,846	12,705	364,761
Transpo Plan & Design	235,155		235,155		0.64%	58,200	8,099	301,454
Development Services	112,127		112,127		0.31%	27,751	3,194	143,072
Engineering & Ops	293,799		293,799		0.81%	72,715	24,948	391,461
Transportation Ops	461,384		461,384		1.26%	114,192	215,918	791,494
Public Service & Comm	139,720		139,720		0.38%	34,580	6,988	181,288
Street Maintenance	1,515,746		1,515,746		4.16%	375,144	1,598,979	3,489,869
Transit	2,435,566		2,435,566		6.68%	602,797	9,664,229	12,702,592
CharMeck Utilities	5,050,117		5,050,117	1,392,046	13.85%	1,249,892	1,688,940	9,380,995
General Govern	990,858		990,858		2.72%	245,235		1,236,093
Total Allocation	\$47,491,189	\$11,016,129	\$36,475,060	\$1,988,637	100.00%	\$9,027,492	\$27,354,977	\$74,846,166

Budget and Evaluation

	Allocation Units	Allocation Ratio	Total Allocation
Aviation	0.39	3.2%	\$46,677
Budget	0.76	6.2%	91,333
Business Support Services			
Administration	0.17	1.4%	20,608
Equipment Management	0.20	1.7%	24,186
Information Technology	0.11	0.9%	13,301
Procurement	0.10	0.8%	12,126
Radio	0.09	0.7%	10,628
City Clerk	0.22	1.8%	26,285
City Attorney	0.12	0.9%	13,814
City Manager			
City Administration	0.97	8.0%	116,396
Community Relations	0.10	0.8%	11,846
Corporate Communications	0.16	1.3%	19,457
311	0.16	1.3%	18,666
Economic Development	0.48	3.9%	57,364
Internal Audit	0.10	0.8%	11,835
Engineering & Property Mgmt			
Engineering	0.40	3.3%	47,770
Landscape Management	0.09	0.7%	10,171
CMGC	0.08	0.6%	9,220
Building Maintenance	0.08	0.7%	9,511
Cultural Facilities	0.05	0.4%	5,811
Zoning Administration	0.06	0.5%	7,421
Storm Water	0.17	1.4%	19,772
Finance			
Accounting	0.17	1.4%	19,793
Business Systems	0.16	1.3%	19,484
Treasury	0.11	0.9%	13,210
Revenue	0.10	0.8%	12,215
Administration	0.13	1.1%	16,093
Risk Management	0.10	0.8%	12,327
Fire	0.75	6.1%	89,180
Human Resources			
Human Resources	0.08	0.6%	9,276
HR Mgmt System	0.13	1.0%	15,221
Training	0.04	0.3%	4,560
Mayor / Council	0.50	4.1%	59,883
Neighborhood Development	0.36	2.9%	42,839
Planning	0.24	2.0%	29,013
Police	0.87	7.1%	104,455
Solid Waste Services			
Administration	0.20	1.6%	23,771
Public Service	0.05	0.4%	6,270
Collection	0.13	1.0%	15,036
Special Services	0.08	0.6%	9,311
Transportation			
Dept Services/Admin	0.20	1.6%	23,771
Transpo Plan & Design	0.09	0.7%	10,288
Development Services	0.13	1.1%	15,758
Engineering & Ops	0.10	0.8%	12,127
Transportation Ops	0.12	1.0%	14,686
Public Service & Comm	0.07	0.6%	8,259
Street Maintenance	0.28	2.3%	33,423
Transit	1.14	9.3%	135,788
CharMeck Utilities	0.75	6.1%	89,943
General Government	0.11	0.9%	13,075
Total Allocation	12.25	100.0%	\$1,463,253

Notes:
Allocation Method:
 Time estimated by Budget staff

GL 23000	\$1,440,786
Equipment Depreciation	\$17,162
Technology Refresh	5,305
Total Allocation:	\$1,463,253

	Admin	Equip Mgmt	IT	Procurement	Total Allocation
Aviation			\$383,477	\$118,152	\$501,628
Budget			83,459	607	84,066
Business Support Services					
Administration			44,272	15,393	59,666
Equipment Management	\$541,630	316	272,550	94,766	909,262
Information Technology	815,472	\$18		59,650	875,139
Procurement	169,829		33,204		203,033
Radio	76,983	84	38,738	13,469	129,274
City Clerk			52,687	542	53,229
City Attorney			94,291	4,645	98,936
City Manager					
City Administration			57,429	1,229	58,658
Community Relations			47,858	1,024	48,882
Corporate Communications		6	90,930	1,945	92,881
311			478,577	10,239	488,816
Economic Development			119,644	2,560	122,204
Internal Audit			47,858	1,024	48,882
Engineering & Property Mgmt					
Engineering		157	621,519	25,611	647,287
Landscape Management		1,883	159,905	6,589	168,377
CMGC		80	48,273	1,989	50,342
Building Maintenance		281	90,512	3,730	94,524
Cultural Facilities			6,034	249	6,283
Zoning Administration			21,120	870	21,990
Storm Water		20	232,850	9,946	242,817
Finance					
Accounting			286,041	8,508	294,549
Business Systems			49,531	3,610	53,140
Treasury			24,765	1,805	26,570
Revenue			1,772,413	5,156	1,777,570
Administration			336,777	1,289	338,066
Risk Management		33	100,516	6,703	107,252
Fire		15,804	1,637,605	95,242	1,748,651
Human Resources					
Human Resources			521,196	14,040	535,236
HR Mgmt System			140,864	3,795	144,658
Training			253,555	6,830	260,385
Mayor / Council			20,941	1,352	22,293
Neighborhood Development		587	510,137	25,629	536,352
Planning		26	243,548	358	243,932
Police		20,323	10,800	199,065	230,188
Solid Waste Services					
Administration			13,877	1,258	15,135
Public Service			3,469	315	3,784
Collection		24,560	169,995	15,415	209,970
Special Services		3,509	64,182	5,820	73,511
Transportation					
Dept Services/Admin		141	31,455	2,841	34,437
Transpo Plan & Design		38	61,522	5,557	67,117
Development Services			29,605	2,674	32,279
Engineering & Ops		27	81,413	7,354	88,794
Transportation Ops		1,191	116,568	10,530	128,288
Public Service & Comm		9	22,203	2,006	24,219
Street Maintenance		10,632	469,973	42,454	523,058
Transit		8,724	1,162,588	126,565	1,297,877
CharMeck Utilities		16,031	1,465,384	109,300	1,590,714
General Government					
Total Allocation	\$1,603,914	\$104,479	\$12,626,109	\$1,079,700	\$15,414,202

	Direct Allocation	Allocation Ratio	Indirect Allocation	Total Allocation
Aviation				
Budget				
Business Support Services				
Administration				
Equipment Management	461,359	33.77%	\$80,271	\$541,630
Information Technology	694,616	50.84%	\$120,855	\$815,472
Procurement	144,660	10.59%	\$25,169	\$169,829
Radio	65,574	4.80%	\$11,409	\$76,983
City Clerk				
City Attorney				
City Manager				
City Administration				
Community Relations				
Corporate Communications				
311				
Economic Development				
Internal Audit				
Engineering & Property Mgmt				
Engineering				
Landscape Management				
CMGC				
Building Maintenance				
Cultural Facilities				
Zoning Administration				
Storm Water				
Finance				
Accounting				
Business Systems				
Treasury				
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Administration				
Risk Management				
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Human Resources				
Human Resources				
HR Mgmt System				
Training				
Mayor / Council				
Neighborhood Development				
Planning				
Police				
Solid Waste Services				
Administration				
Public Service				
Collection				
Special Services				
Transportation				
Dept Services/Admin				
Transpo Plan & Design				
Development Services				
Engineering & Ops				
Transportation Ops				
Public Service & Comm				
Street Maintenance				
Transit				
CharMeck Utilities				
General Government				
Total Allocation	<u>\$1,366,209</u>	<u>100.00%</u>	<u>\$237,705</u>	<u>\$1,603,914</u>

Allocation Method:
 Direct allocation estimated by
 BSS Admin staff (includes
 competition, costing & consulting activities)

GL 31010	\$1,366,209
Tech Refresh	109,736
Equipment Depreciation	127,969
Direct Allocation	<u>(1,366,209)</u>
Indirect Allocation	<u>\$237,705</u>

	Allocation Units	Allocation Ratio	Total Allocation
Aviation			
Budget			
Business Support Services			
Administration			
Equipment Management	43,073.82	0.30%	316
Information Technology	2,389.26	0.02%	\$18
Procurement	22.80	0.00%	
Radio	11,418.80	0.08%	\$84
City Clerk			
City Attorney			
City Manager			
City Administration			
Community Relations			
Corporate Communications	863.71	0.01%	\$6
311			
Economic Development			
Internal Audit			
Engineering & Property Mgmt			
Engineering	21,315.53	0.15%	\$157
Landscape Management	256,248.53	1.80%	\$1,883
CMGC	10,862.30	0.08%	\$80
Building Maintenance	38,280.39	0.27%	\$281
Cultural Facilities			
Zoning Administration	1,999.82	0.01%	
Storm Water	2,732.01	0.02%	\$20
Finance			
Accounting			
Business Systems			
Treasury			
Revenue			
Administration			
Risk Management	4,474.79	0.03%	\$33
Fire	2,151,181.10	15.12%	\$15,804
Human Resources			
Human Resources			
HR Mgmt System			
Training			
Mayor / Council			
Neighborhood Development	79,834.99	0.56%	\$587
Planning	3,561.50	0.03%	\$26
Police	2,766,200.09	19.45%	\$20,323
Solid Waste Services			
Administration			\$0
Public Service			
Collection	3,343,005.41	23.50%	\$24,560
Special Services	477,673.19	3.36%	\$3,509
Transportation			
Dept Services/Admin	19,170.52	0.13%	\$141
Transpo Plan & Design	5,146.41	0.04%	\$38
Development Services			
Engineering & Ops	3,695.79	0.03%	\$27
Transportation Ops	162,043.42	1.14%	\$1,191
Public Service & Comm	1,285.81	0.01%	\$9
Street Maintenance	1,447,120.41	10.17%	\$10,632
Transit	1,187,438.62	8.35%	\$8,724
CharMeck Utilities	2,181,963.17	15.34%	\$16,031
General Government			\$0
Total Allocation	14,223,002	100.00%	\$104,479

Notes:

Allocation Method:

Ratio of budgeted interdepartmental charges

GL 31020& 31024	\$9,649,273
Departmental Charges	-\$9,649,273
Total	<u>0</u>
Equipment Depreciation	52,041
Tech Refresh	264,031
Facility Cost - depreciation	<u>52,453</u>
Total Allocation	<u>\$104,494</u>

	Direct Allocation	Allocation Units	Allocation Ratio	Indirect Allocation	Total Allocation
Aviation	101,612	119	4.28%	\$281,864	\$383,477
Budget	33,718	21	0.75%	49,741	83,459
Business Support Services					
Administration	10,286	14	0.52%	33,987	44,272
Equipment Management	63,320	88	3.17%	209,230	272,550
Information Technology					
Procurement	7,714	11	0.39%	25,490	33,204
Radio	9,000	13	0.45%	29,738	38,738
City Clerk	26,633	11	0.40%	26,055	52,687
City Attorney	37,444	24	0.86%	56,847	94,291
City Manager					
City Administration	22,223	15	0.53%	35,206	57,429
Community Relations	18,519	12	0.45%	29,338	47,858
Corporate Communications	35,187	24	0.85%	55,743	90,930
311	185,192	124	4.45%	293,385	478,577
Economic Development	46,298	31	1.11%	73,346	119,644
Internal Audit	18,519	12	0.45%	29,338	47,858
Engineering & Property Mgmt					
Engineering	234,591	163	5.87%	386,928	621,519
Landscape Management	60,356	42	1.51%	99,549	159,905
CMGC	18,221	13	0.46%	30,053	48,273
Building Maintenance	34,164	24	0.85%	56,349	90,512
Cultural Facilities	2,278	2	0.06%	3,757	6,034
Zoning Administration	7,972	6	0.20%	13,148	21,120
Storm Water	55,205	75	2.69%	177,646	232,850
Finance					
Accounting	169,289	49	1.77%	116,751	286,041
Business Systems	-	21	0.75%	49,531	49,531
Treasury	-	10	0.38%	24,765	24,765
Revenue	1,701,655	30	1.07%	70,758	1,772,413
Administration	319,088	7	0.27%	17,690	336,777
Risk Management	22,352	33	1.19%	78,164	100,516
Fire	694,898	398	14.30%	942,706	1,637,605
Human Resources					
Human Resources	405,243	48.95	1.76%	115,953	521,196
HR Mgmt System	109,525	13.23	0.48%	31,339	140,864
Training	197,145	23.82	0.86%	56,409	253,555
Mayor / Council	4,360	7	0.25%	16,580	20,941
Neighborhood Development	159,582	148	5.32%	350,554	510,137
Planning	77,745	70	2.52%	165,803	243,548
Police	10,800				10,800
Solid Waste Services					
Administration	5,383	4	0.13%	8,494	13,877
Public Service	1,346	1	0.03%	2,124	3,469
Collection	65,939	44	1.58%	104,055	169,995
Special Services	24,895	17	0.60%	39,286	64,182
Transportation					
Dept Services/Admin	10,187	9.0	0.32%	21,268	31,455
Transpo Plan & Design	19,925	17.6	0.63%	41,597	61,522
Development Services	9,588	8.5	0.30%	20,017	29,605
Engineering & Ops	26,367	23.2	0.84%	55,046	81,413
Transportation Ops	37,753	33.3	1.20%	78,815	116,568
Public Service & Comm	7,191	6.3	0.23%	15,012	22,203
Street Maintenance	152,210	134.2	4.82%	317,763	469,973
Transit	385,685	328	11.79%	776,904	1,162,588
CharMeck Utilities	387,667	455	16.35%	1,077,717	1,465,384
General Government	-				
Total Allocation	\$6,034,270	2,783.00	100.00%	\$6,591,839	\$12,626,109

Notes
Allocation Method:
Direct allocation and ratio of department PCs and servers

Total Allocation:
GL 31041 & 31045 \$10,914,228
Technology Amortization 1,053,124
Equipment Depreciation 233,591
Technology Refresh 425,166
Direct Allocation (6,034,270)
Indirect Allocation \$6,591,839

	Direct Allocation	Indirect Allocation Units	Indirect Allocation Ratio	Indirect Allocation	Total Allocation	
Aviation	27,786	10,683,077	12.75%	\$90,365	\$118,152	
Budget	541	7,768	0.01%	\$66	607	
Business Support Services						
Administration	5,514	1,168,007	1.39%	\$9,880	15,393	
Equipment Management	33,943	7,190,543	8.58%	\$60,823	94,766	
Information Technology	21,365	4,526,027	5.40%	\$38,284	59,650	
Procurement						
Radio	4,824	1,022,006	1.22%	\$8,645	13,469	
City Clerk	507	4,111	0.00%	\$35	542	
City Attorney	4,428	25,600	0.03%	\$217	4,645	
City Manager						
City Administration	807	49,890	0.06%	\$422	1,229	
Community Relations	672	41,575	0.05%	\$352	1,024	
Corporate Communications	1,277	78,993	0.09%	\$668	1,945	
311	6,722	415,750	0.50%	\$3,517	10,239	
Economic Development	1,681	103,938	0.12%	\$879	2,560	
Internal Audit	672	41,575	0.05%	\$352	1,024	
Engineering & Property Mgmt						
Engineering	7,273	2,168,004	2.59%	\$18,339	25,611	GL 31051 & 31032 \$1,513,341
Landscape Management	1,871	557,788	0.67%	\$4,718	6,589	GL 5445 County Share -454,002
CMGC	565	168,389	0.20%	\$1,424	1,989	US Communities Revenue -65,000
Building Maintenance	1,059	315,729	0.38%	\$2,671	3,730	Tech Refresh 82,278
Cultural Facilities	71	21,049	0.03%	\$178	249	Equipment Depreciation 3,083
Zoning Administration	247	73,670	0.09%	\$623	870	Direct Allocation -371,178
						Indirect Allocation 708,522
Storm Water	2,824	841,943	1.01%	\$7,122	9,946	
Finance						
Accounting	8,037	55,696	0.07%	\$471	8,508	
Business Systems	3,410	23,629	0.03%	\$200	3,610	
Treasury	1,705	11,814	0.01%	\$100	1,805	
Revenue	4,871	33,755	0.04%	\$286	5,156	
Administration	1,218	8,439	0.01%	\$71	1,289	
Risk Management	6,332	43,882	0.05%	\$371	6,703	
Fire	16,952	9,255,530	11.05%	\$78,290	95,242	
Human Resources						
Human Resources	12,652	164,167	0.20%	\$1,389	14,040	
HR Mgmt System	3,419	44,369	0.05%	\$375	3,795	
Training	6,155	79,865	0.10%	\$676	6,830	
Mayor / Council	1,352				1,352	
Neighborhood Development	21,938	436,310	0.52%	\$3,691	25,629	
Planning		42,372	0.05%	\$358	358	
Police	79,708	14,110,434	16.85%	\$119,356	199,065	
Solid Waste Services						
Administration	501	89,562	0.11%	\$758	1,258	
Public Service	125	22,391	0.03%	\$189	315	
Collection	6,134	1,097,135	1.31%	\$9,280	15,415	
Special Services	2,316	414,224	0.49%	\$3,504	5,820	
Transportation						
Dept Services/Admin	1,775	126,108	0.15%	\$1,067	2,841	
Transpo Plan & Design	3,471	246,652	0.29%	\$2,086	5,557	
Development Services	1,670	118,690	0.14%	\$1,004	2,674	
Engineering & Ops	4,593	326,396	0.39%	\$2,761	7,354	
Transportation Ops	6,577	467,340	0.56%	\$3,953	10,530	
Public Service & Comm	1,253	89,017	0.11%	\$753	2,006	
Street Maintenance	26,516	1,884,197	2.25%	\$15,938	42,454	
Transit	4,428	14,439,137	17.24%	\$122,137	126,565	
CharMeck Utilities	19,420	10,625,667	12.69%	\$89,880	109,300	
General Government						
Total Allocation	371,178	83,762,207	100.00%	\$708,522	\$1,079,700	

Notes:
Allocation Method:
 Direct allocation based on staff time
 Indirect allocation based on purchase order dollar

	Allocation Units	Allocation Ratio	Total Allocation
Aviation	40	0.20%	3,650
Budget	160	0.80%	14,600
Business Support Services			
Administration	48	0.24%	4,380
Equipment Management	98	0.49%	8,942
Information Technology	295	1.47%	26,918
Procurement	540	2.69%	49,274
Radio	0	0.00%	
City Clerk	20	0.10%	1,825
City Attorney		0.00%	
City Manager			
City Administration	40	0.20%	3,650
Community Relations	4	0.02%	365
Corporate Communications	24	0.12%	2,190
311	4	0.02%	365
Economic Development	80	0.40%	7,300
Internal Audit	4	0.02%	365
Engineering & Property Mgmt			
Engineering	2816	14.04%	256,954
Landscape Management	65	0.32%	5,931
CMGC	33	0.16%	3,011
Building Maintenance	33	0.16%	3,011
Cultural Facilities	33	0.16%	3,011
Zoning Administration	200	1.00%	18,250
Storm Water	282	1.41%	25,732
Finance			
Accounting	8	0.04%	730
Business Systems	14	0.07%	1,277
Treasury	64	0.32%	5,840
Revenue	12	0.06%	1,095
Administration	6	0.03%	547
Risk Management	156	0.78%	14,235
Fire	200	1.00%	18,250
Human Resources			
Human Resources	360	1.79%	32,849
HR Mgmt System	40	0.20%	3,650
Training	4	0.02%	365
Mayor / Council	8730	43.52%	796,595
Neighborhood Development	1642	8.19%	149,829
Planning	360	1.79%	32,849
Police	40	0.20%	3,650
Solid Waste Services			
Administration	0	0.00%	
Public Service	0	0.00%	
Collection	190	0.95%	17,337
Special Services	22	0.11%	2,007
Transportation			
Dept Services/Admin	129	0.64%	11,771
Transpo Plan & Design	75	0.37%	6,844
Development Services	0	0.00%	
Engineering & Ops	250	1.25%	22,812
Transportation Ops	0	0.00%	
Public Service & Comm	18	0.09%	1,642
Street Maintenance	27	0.13%	2,464
Transit	203	1.01%	18,523
CharMeck Utilities	936	4.67%	85,408
General Government	1755	8.75%	160,140
Total Allocation	20,060	100.00%	1,830,434

Notes:
Allocation Method:
 Estimated by staff

GL 50100	1,821,945
Technology Refresh	8,489
Total Allocation:	<u><u>\$1,830,434</u></u>

City Manager Summary

	Admin	Corp Comm	Customer Service	Internal Audit	Total Allocation
Aviation	\$56,328	\$72,209	\$2,683	\$34,181	\$165,400
Budget	2,732	40,699	1,031	8,545	53,008
Business Support Services					
Administration	3,363	3,939	2,312		9,614
Equipment Management	20,703	0		8,545	29,248
Information Technology	13,031	70,896	485	17,090	101,502
Procurement	2,522	1,313	333	59,817	63,985
Radio	2,943				2,943
City Clerk	1,261	7,877	2,686	0	11,824
City Attorney	5,570	6,564	4,597	59,817	76,548
City Manager					
City Administration	2,522	85,338	4,106	8,545	100,511
Community Relations	2,102	31,509	642		34,253
Corporate Communications	3,993	0	278		4,271
311	21,018	72,209	0		93,227
Economic Development	5,254	39,387	451	0	45,092
Internal Audit	2,102	2,626	59		4,786
Engineering & Property Mgmt					
Engineering	43,297	101,092	0	25,636	170,025
Landscape Management	11,139	0	7,388		18,527
CMGC	3,363	1,313		0	4,676
Building Maintenance	6,305		1,596	0	7,901
Cultural Facilities	420	1,313			1,733
Zoning Administration	1,471	0			1,471
Storm Water	16,814	34,135	12,342	0	63,292
Finance					
Accounting	6,936	0	0	68,362	75,298
Business Systems	2,943	0		0	2,943
Treasury	1,471	1,313		0	2,784
Revenue	4,204	3,939		34,181	42,323
Administration	1,051	0	0		1,051
Risk Management	5,465	5,252	1,889	8,545	21,151
Fire	227,624	60,393	10,984	17,090	316,091
Human Resources					
Human Resources	3,888	95,841	14,599	17,090	131,419
HR Mgmt System	1,051			8,545	9,596
Training	1,892	2,626	880		5,397
Mayor / Council	683,631	317,719	1,016	8,545	1,010,911
Neighborhood Development	27,113	94,528	10,373	8,545	140,559
Planning	13,241	52,515	4,381	0	70,137
Police	442,532	147,043	734,521	17,090	1,341,187
Solid Waste Services					
Administration	3,363	1,313	61,691		66,366
Public Service	841	43,325			44,166
Collection	41,195	22,319	735,071	119,633	918,218
Special Services	15,553	2,626	25,290		43,469
Transportation					
Dept Services/Admin	3,573	0	49,737		53,310
Transpo Plan & Design	6,988	3,939			10,927
Development Services	3,363		0		3,363
Engineering & Ops	9,248	0	0		9,248
Transportation Ops	13,241	80,086	0		93,327
Public Service & Comm	2,522	43,325	0		45,847
Street Maintenance	53,386	0	14,090	170,905	238,380
Transit	82,548	143,105	17,408	34,181	277,242
CharMeck Utilities	172,242	39,387	1,821,426	119,633	2,152,688
General Government		120,786	250,825		371,611
Total Allocation	<u>\$2,059,359</u>	<u>\$1,853,797</u>	<u>\$3,795,169</u>	<u>\$854,523</u>	<u>\$8,562,848</u>

	Direct Allocation	Indirect Allocation			Total Allocation
		Units	Ratio	Total	
Aviation		268.00	4.1%	56,328	\$56,328
Budget		13.00	0.2%	2,732	2,732
Business Support Services					
Administration		16.00	0.2%	3,363	3,363
Equipment Management		98.50	1.5%	20,703	20,703
Information Technology		62.00	0.9%	13,031	13,031
Procurement		12.00	0.2%	2,522	2,522
Radio		14.00	0.2%	2,943	2,943
City Clerk		6.00	0.1%	1,261	1,261
City Attorney		26.50	0.4%	5,570	5,570
City Manager					
City Administration		12.00	0.2%	2,522	2,522
Community Relations		10.00	0.2%	2,102	2,102
Corporate Communications		19.00	0.3%	3,993	3,993
311		100.00	1.5%	21,018	21,018
Economic Development		25.00	0.4%	5,254	5,254
Internal Audit		10.00	0.2%	2,102	2,102
Engineering & Property Mgmt					
Engineering		206.00	3.1%	43,297	43,297
Landscape Management		53.00	0.8%	11,139	11,139
CMGC		16.00	0.2%	3,363	3,363
Building Maintenance		30.00	0.5%	6,305	6,305
Cultural Facilities		2.00	0.0%	420	420
Zoning Administration		7.00	0.1%	1,471	1,471
Storm Water		80.00	1.2%	16,814	16,814
Finance					
Accounting		33.00	0.5%	6,936	6,936
Business Systems		14.00	0.2%	2,943	2,943
Treasury		7.00	0.1%	1,471	1,471
Revenue		20.00	0.3%	4,204	4,204
Administration		5.00	0.1%	1,051	1,051
Risk Management		26.00	0.4%	5,465	5,465
Fire		1,083.00	16.5%	227,624	227,624
Human Resources					
Human Resources		18.50	0.3%	3,888	3,888
HR Mgmt System		5.00	0.1%	1,051	1,051
Training		9.00	0.1%	1,892	1,892
Mayor / Council	\$683,631				683,631
Neighborhood Development		129.00	2.0%	27,113	27,113
Planning		63.00	1.0%	13,241	13,241
Police		2,105.50	32.2%	442,532	442,532
Solid Waste Services					
Administration		16.00	0.2%	3,363	3,363
Public Service		4.00	0.1%	841	841
Collection		196.00	3.0%	41,195	41,195
Special Services		74.00	1.1%	15,553	15,553
Transportation					
Dept Services/Admin		17.00	0.3%	3,573	3,573
Transpo Plan & Design		33.25	0.5%	6,988	6,988
Development Services		16.00	0.2%	3,363	3,363
Engineering & Ops		44.00	0.7%	9,248	9,248
Transportation Ops		63.00	1.0%	13,241	13,241
Public Service & Comm		12.00	0.2%	2,522	2,522
Street Maintenance		254.00	3.9%	53,386	53,386
Transit		392.75	6.0%	82,548	82,548
CharMeck Utilities		819.50	12.5%	172,242	172,242
General Government					
Total Allocation	\$683,631	6,545.50	100.0%	1,375,728	\$2,059,359

Notes:
Allocation Method:
 Direct Allocation estimated by City Mgr staff

 Indirect Allocation by number of employees

Total Allocation:
 GL 10200 \$2,050,892
 Direct to Mayor/Council (683,631)
 Equipment Depreciation 332
 Technology Refresh 8,135
 Indirect Allocation \$1,375,728

City Manager: Corporate Communications

	Direct Allocation	Indirect Allocation		Total	Total Allocation
		Units	Ratio		
Aviation		0.55	3.88%	\$72,209	\$72,209
Budget		0.31	2.19%	40,699	\$40,699
Business Support Services					
Administration		0.03	0.21%	3,939	\$3,939
Equipment Management					
Information Technology		0.54	3.81%	70,896	\$70,896
Procurement		0.01	0.07%	1,313	\$1,313
Radio					
City Clerk		0.06	0.42%	7,877	\$7,877
City Attorney		0.05	0.35%	6,564	\$6,564
City Manager					
City Administration		0.65	4.59%	85,338	\$85,338
Community Relations		0.24	1.69%	31,509	\$31,509
Corporate Communications					
311		0.55	3.88%	72,209	\$72,209
Economic Development		0.30	2.12%	39,387	\$39,387
Internal Audit		0.02	0.14%	2,626	\$2,626
Engineering & Property Mgmt					
Engineering		0.77	5.43%	101,092	\$101,092
Landscape Management					
CMGC		0.01	0.07%	1,313	\$1,313
Building Maintenance					
Cultural Facilities		0.01	0.07%	1,313	\$1,313
Zoning Administration					
Storm Water		0.26	1.83%	34,135	\$34,135
Finance					
Accounting					
Business Systems					
Treasury		0.01	0.07%	1,313	\$1,313
Revenue		0.03	0.21%	3,939	\$3,939
Administration					
Risk Management		0.04	0.28%	5,252	\$5,252
Fire		0.46	3.25%	60,393	\$60,393
Human Resources					
Human Resources		0.73	5.15%	95,841	\$95,841
HR Mgmt System		0.05	0.35%	6,564	\$6,564
Training		0.02	0.14%	2,626	\$2,626
Mayor / Council		2.42	17.08%	317,719	\$317,719
Neighborhood Development		0.72	5.08%	94,528	\$94,528
Planning		0.40	2.82%	52,515	\$52,515
Police		1.12	7.90%	147,043	\$147,043
Solid Waste Services					
Administration		0.01	0.07%	1,313	\$1,313
Public Service		0.33	2.33%	43,325	\$43,325
Collection		0.17	1.20%	22,319	\$22,319
Special Services		0.02	0.14%	2,626	\$2,626
Transportation					
Dept Services/Admin					
Transpo Plan & Design		0.03	0.21%	3,939	\$3,939
Development Services					
Engineering & Ops		0.61	4.30%	80,086	\$80,086
Transportation Ops		0.33	2.33%	43,325	\$43,325
Public Service & Comm					
Street Maintenance					
Transit		1.09	7.69%	143,105	\$143,105
CharMeck Utilities		0.30	2.12%	39,387	\$39,387
General Government		0.92	6.49%	120,786	\$120,786
Total Allocation		14.17	100.00%	\$1,860,361	\$1,860,361

Notes:
Allocation Method:
 Estimated by staff

GL 10300	\$1,740,844
GL 5460 BOCC Rev	(10,000)
GL 5460 CMS Rev	(10,000)
Equipment Depreciation	131,736
Technology Refresh	7,781
Total Allocation	<u>\$1,860,361</u>

City Manager: Customer Service

	Direct Allocation	Indirect Allocation		Total	Total Allocation
		Units	Ratio		
Aviation		869	0.07%	2,683	\$2,683
Budget		334	0.03%	1,031	\$1,031
Business Support Services					
Administration		749	0.06%	2,312	\$2,312
Equipment Management		63	0.01%	194	\$194
Information Technology		157	0.01%	485	\$485
Procurement		108	0.01%	333	\$333
Radio					
City Clerk		870	0.07%	2,686	\$2,686
City Attorney		1,489	0.12%	4,597	\$4,597
City Manager					
City Administration		1,330	0.11%	4,106	\$4,106
Community Relations		208	0.02%	642	\$642
Corporate Communications		90	0.01%	278	\$278
311					
Economic Development		146	0.01%	451	\$451
Internal Audit		19	0.00%	59	\$59
Engineering & Property Mgmt					
Engineering					
Landscape Management		2,393	0.19%	7,388	\$7,388
CMGC					
Building Maintenance		517	0.04%	1,596	\$1,596
Cultural Facilities					
Zoning Administration		3,401	0.28%	10,499	\$10,499
Storm Water		3,998	0.32%	12,342	\$12,342
Finance					
Accounting					
Business Systems					
Treasury					
Revenue					
Administration					
Risk Management		612	0.05%	1,889	\$1,889
Fire		3,558	0.29%	10,984	\$10,984
Human Resources					
Human Resources		4,729	0.38%	14,599	\$14,599
HR Mgmt System					
Training		285	0.02%	880	\$880
Mayor / Council		329	0.03%	1,016	\$1,016
Neighborhood Development		3,360	0.27%	10,373	\$10,373
Planning		1,419	0.12%	4,381	\$4,381
Police		237,928	19.30%	734,521	\$734,521
Solid Waste Services					
Administration		19,983	1.62%	61,691	\$61,691
Public Service					
Collection		238,106	19.31%	735,071	\$735,071
Special Services		8,192	0.66%	25,290	\$25,290
Transportation					
Dept Services/Admin		16,111	1.31%	49,737	\$49,737
Transpo Plan & Design					
Development Services					
Engineering & Ops					
Transportation Ops					
Public Service & Comm					
Street Maintenance		4,564	0.37%	14,090	\$14,090
Transit		5,639	0.46%	17,408	\$17,408
CharMeck Utilities		590,001	47.86%	1,821,426	\$1,821,426
General Government		81,248	6.59%	250,825	\$250,825
Total Allocation		<u>1,232,805</u>	<u>100.00%</u>	<u>3,805,863</u>	<u>\$3,805,863</u>

Notes:
Allocation Method:
Number of calls received

GL 10700	\$4,898,976
GL 5447 - County share	(1,273,733)
Tech Refresh	50,000
Equipment Depreciation	<u>130,620</u>
Total Allocation:	<u>\$3,805,863</u>

City Manager: Internal Audit

	Direct Allocation	Indirect Allocation		Total Allocation	
		Units	Ratio		
Aviation			4.00%	34,181	\$34,181
Budget			1.00%	8,545	\$8,545
Business Support Services					
Administration					
Equipment Management			1.00%	8,545	\$8,545
Information Technology			2.00%	17,090	\$17,090
Procurement			7.00%	59,817	\$59,817
Radio					
City Clerk					
City Attorney			7.00%	59,817	\$59,817
City Manager					
City Administration			1.00%	8,545	\$8,545
Community Relations					
Corporate Communications					
311					
Economic Development					
Internal Audit					
Engineering & Property Mgmt					
Engineering			3.00%	25,636	\$25,636
Landscape Management					
CMGC					
Building Maintenance					
Cultural Facilities					
Zoning Administration					
Storm Water					
Finance					
Accounting			8.00%	68,362	\$68,362
Business Systems					
Treasury					
Revenue			4.00%	34,181	\$34,181
Administration					
Risk Management			1.00%	8,545	\$8,545
Fire			2.00%	17,090	\$17,090
Human Resources					
Human Resources			2.00%	17,090	\$17,090
HR Mgmt System			1.00%	8,545	\$8,545
Training					
Mayor / Council			1.00%	8,545	\$8,545
Neighborhood Development			1.00%	8,545	\$8,545
Planning					
Police			2.00%	17,090	\$17,090
Solid Waste Services					
Administration					
Public Service					
Collection			14.00%	119,633	\$119,633
Special Services					
Transportation					
Dept Services/Admin					
Transpo Plan & Design					
Development Services					
Engineering & Ops					
Transportation Ops					
Public Service & Comm					
Street Maintenance			20.00%	170,905	\$170,905
Transit			4.00%	34,181	\$34,181
CharMeck Utilities			14.00%	119,633	\$119,633
General Government					
Total Allocation			100.00%	854,523	854,523

Notes:

Allocation Method:

Estimated by staff as percent of time providing services to each KBU

GL 10900	\$849,218
Technology Refresh	5,305
Total Allocation:	<u>\$854,523</u>

Engineering Summary

	Bldg Maintenance	CMGC	Total Allocation
Aviation			
Budget		\$5,831	\$5,831
Business Support Services			
Administration		10,928	10,928
Equipment Management	\$13,021		13,021
Information Technology		21,776	21,776
Procurement	352	6,082	6,434
Radio	3,103		3,103
City Clerk		5,864	5,864
City Attorney		8,791	8,791
City Manager			
City Administration		11,172	11,172
Community Relations		9,296	9,296
Corporate Communications 311		20,219	20,219
Economic Development		8,590	8,590
Internal Audit		4,396	4,396
Engineering & Property Mgmt			
Engineering	1,296	40,431	41,727
Landscape Management	7,540		7,540
CMGC	7,058		7,058
Building Maintenance	56,838		56,838
Cultural Facilities	23,461		23,461
Zoning Administration		15,190	15,190
Storm Water		28,125	28,125
Finance			
Accounting	735	19,872	20,606
Business Systems		4,152	4,152
Treasury		3,267	3,267
Revenue		12,602	12,602
Administration		5,338	5,338
Risk Management	337		337
Fire	95,559		95,559
Human Resources			
Human Resources		11,604	11,604
HR Mgmt System		3,388	3,388
Training		14,515	14,515
Mayor / Council		7,400	7,400
Neighborhood Development	6,955	37,326	44,281
Planning		35,995	35,995
Police	57,331		57,331
Solid Waste Services			
Administration		15,721	15,721
Public Service			
Collection	5,118		5,118
Special Services	1,691		1,691
Transportation			
Dept Services/Admin	903	10,577	11,480
Transpo Plan & Design		7,522	7,522
Development Services		14,593	14,593
Engineering & Ops		6,532	6,532
Transportation Ops	2,188	3,268	5,456
Public Service & Comm		3,374	3,374
Street Maintenance	11,049		11,049
Transit	73,469	29,032	102,500
CharMeck Utilities	30,194	499	30,693
General Government	12,543	112,987	125,530
	#REF!		
Total Allocation	\$410,742	\$556,254	\$966,996

Engineering: Building Maintenance

	Allocation Units	Allocation Ratio	Total Allocation
Aviation			
Budget			
Business Support Services			
Administration			
Equipment Management	94,092	3.17%	\$13,021
Information Technology			
Procurement	2,545	0.09%	352
Radio	22,422	0.76%	3,103
City Clerk			
City Attorney			
City Manager			
City Administration			
Community Relations			
Corporate Communications			
311			
Economic Development			
Internal Audit			
Engineering & Property Mgmt			
Engineering	9,366	0.32%	1,296
Landscape Management	54,483	1.84%	7,540
CMGC	51,000	1.72%	7,058
Building Maintenance	410,709	13.84%	56,838
Cultural Facilities	169,530	5.71%	23,461
Zoning Administration			
Storm Water			
Finance			
Accounting	5,309	0.18%	735
Business Systems			
Treasury			
Revenue			
Administration			
Risk Management	2,433	0.08%	337
Fire	690,503	23.26%	95,559
Human Resources			
Human Resources			
HR Mgmt System			
Training			
Mayor / Council			
Neighborhood Development	50,257	1.69%	6,955
Planning			
Police	414,274	13.96%	57,331
Solid Waste Services			
Administration			
Public Service			
Collection	36,986	1.25%	5,118
Special Services	12,221	0.41%	1,691
Transportation			
Dept Services/Admin	6,524	0.22%	903
Transpo Plan & Design			
Development Services			
Engineering & Ops			
Transportation Ops	15,813	0.53%	2,188
Public Service & Comm			
Street Maintenance	79,840	2.69%	11,049
Transit	530,883	17.89%	73,469
CharMeck Utilities	218,179	7.35%	30,194
General Government	90,635	3.05%	12,543
Total Allocation	2,968,004	100.00%	\$410,742

Notes:

Allocation Method:

Occupancy (sqft)

Total Allocation:

GL 50500	\$3,393,051
Departmental Charges	(3,005,528)
Equipment Depreciation	\$23,219
	\$410,742

	Allocation Units	Allocation Ratio	Total Allocation
Aviation			
Budget	4,764	1.05%	\$5,831
Business Support Services			
Administration	8,929	1.96%	10,928
Equipment Management			
Information Technology	17,792	3.91%	21,776
Procurement	4,969	1.09%	6,082
Radio			
City Clerk	4,791	1.05%	5,864
City Attorney	7,183	1.58%	8,791
City Manager			
City Administration	9,128	2.01%	11,172
Community Relations	7,595	1.67%	9,296
Corporate Communications	16,520	3.63%	20,219
311			
Economic Development	7,018	1.54%	8,590
Internal Audit	3,592	0.79%	4,396
Engineering & Property Mgmt			
Engineering	33,034	7.27%	40,431
Landscape Management			
CMGC			
Building Maintenance			
Cultural Facilities			
Zoning Administration	12,411	2.73%	15,190
Storm Water	22,979	5.06%	28,125
Finance			
Accounting	16,236	3.57%	19,872
Business Systems	3,392	0.75%	4,152
Treasury	2,669	0.59%	3,267
Revenue	10,296	2.27%	12,602
Administration	4,361	0.96%	5,338
Risk Management			
Fire			
Human Resources			
Human Resources	9,481	2.09%	11,604
HR Mgmt System	2,768	0.61%	3,388
Training	11,859	2.61%	14,515
Mayor / Council	6,046	1.33%	7,400
Neighborhood Development	30,497	6.71%	37,326
Planning	29,409	6.47%	35,995
Police			
Solid Waste Services			
Administration	12,845	2.83%	15,721
Public Service			
Collection			
Special Services			
Transportation			
Dept Services/Admin	8,642	1.90%	10,577
Transpo Plan & Design	6,146	1.35%	7,522
Development Services	11,923	2.62%	14,593
Engineering & Ops	5,337	1.17%	6,532
Transportation Ops	2,670	0.59%	3,268
Public Service & Comm	2,757	0.61%	3,374
Street Maintenance			
Transit	23,720	5.22%	29,032
CharMeck Utilities	408	0.09%	499
General Government	92,315	20.31%	112,987
Total Allocation	454,482	100.00%	556,254

Notes:
Allocation Method:
Occupancy (sqft)

Total Allocation:	
GL 50505, 50512	\$3,993,070
Departmental Charges	(3,449,206)
GL 5458 - County Share	(543,864)
Equipment Depreciation	5,500
Add Deprec & Interest	550,754
	<u>\$556,254</u>

Additional Depreciation & Interest Calculation	
Depreciation	\$897,494
Interest	9,642
Capital Cost	907,136
Less County Share	(356,382)
Total City Allocation	<u>\$550,754</u>

Finance Summary

	Admin	Business Systems	General Accounting	Revenue	Treasury	Total Allocation
Aviation	\$789	\$32,452	\$163,841	\$8,787	\$126,594	\$332,463
Budget	566	1,119	5,651	303		7,639
Business Support Services						
Administration	789	1,698	8,574	460		11,521
Equipment Management		34,813	175,762	9,427		220,002
Information Technology		13,963	70,495	3,781		88,239
Procurement		1,820	9,187	493		11,500
Radio		3,548	17,912	961		22,421
City Clerk	9	844	4,262	229		5,344
City Attorney	223	1,448	7,312	392		9,375
City Manager						
City Administration	105,552	1,170	5,909	317		112,949
Community Relations		1,811	9,143	490		11,445
Corporate Communications		1,816	9,168	492		11,475
311		1,531	7,732	415		9,678
Economic Development		2,944	14,863	797		18,604
Internal Audit		824	4,160	223		5,207
Engineering & Property Mgmt						
Engineering	891	29,040	146,616	7,863		184,411
Landscape Management		5,649	28,522	1,530		35,701
CMGC		3,423	17,284	927		21,635
Building Maintenance		6,203	31,319	1,680		39,202
Cultural Facilities		4,687	23,665	1,269		29,622
Zoning Administration		392	1,977	106		2,475
Storm Water	1,132	7,870	39,732	2,131	27,215	78,080
Finance						
Accounting	135,653	1,101		298		137,052
Business Systems	57,535		3,532	189		61,257
Treasury	28,772	471	2,377	128		31,748
Revenue	82,198	1,412	7,126			90,736
Administration		681	3,439	184		4,305
Risk Management	105,977	1,886	9,522	511		117,896
Fire	334	26,082	131,681	7,062		165,159
Human Resources						
Human Resources	566	6,100	30,798	1,652		39,115
HR Mgmt System		527	2,660	143		3,330
Training		1,432	7,230	388		9,050
Mayor / Council		1,058	5,339	286		6,683
Neighborhood Development	455	15,074	76,102	4,082		95,711
Planning	111	3,547	17,908	960		22,527
Police	1,132	67,312	339,836	18,226		426,506
Solid Waste Services						
Administration	566	3,317	16,749	898		21,530
Public Service		1,705	8,608	462		10,774
Collection		4,532	22,882	1,227		28,641
Special Services		1,670	8,433	452		10,556
Transportation						
Dept Services/Admin	900	3,362	16,972	910		22,144
Transpo Plan & Design		5,315	26,832	1,439		33,586
Development Services		754	3,809	204		4,768
Engineering & Ops		5,737	28,966	1,554		36,257
Transportation Ops		8,091	40,847	2,191		51,129
Public Service & Comm		4,012	20,255	1,086		25,353
Street Maintenance		8,019	40,484	2,171		50,674
Transit	1,011	38,939	196,593	10,544	91,021	338,109
CharMeck Utilities	1,809	56,617	285,842	15,331	206,379	565,977
General Government	105,553	1,099	5,550	298	208,002	320,502
Total Allocation	\$632,522	\$428,920	\$2,163,462	\$115,949	\$659,210	\$4,000,063

	Direct Allocation	Indirect Allocation	Indirect Allocation Ratio	Total Allocation
Aviation		0.85%	789	\$789
Budget		0.61%	566	566
Business Support Services		0.85%	789	789
Administration				
Equipment Management				
Information Technology				
Procurement				
Radio				
City Clerk		0.01%	9	9
City Attorney		0.24%	223	223
City Manager				
City Administration	91,710	14.92%	13,842	105,552
Community Relations				
Corporate Communications				
311				
Economic Development				
Internal Audit				
Engineering & Property Mgmt		0.96%	891	891
Engineering				
Landscape Management				
CMGC				
Building Maintenance				
Cultural Facilities				
Zoning Administration				
Storm Water		1.22%	1,132	1,132
Finance				
Accounting	117,841	19.20%	17,812	135,653
Business Systems	49,993	8.13%	7,542	57,535
Treasury	24,996	4.07%	3,776	28,772
Revenue	71,418	11.62%	10,780	82,198
Administration				0
Risk Management	92,080	14.98%	13,897	105,977
Fire		0.36%	334	334
Human Resources		0.61%	566	566
Human Resources				
HR Mgmt System				
Training				
Mayor / Council				
Neighborhood Development		0.49%	455	455
Planning		0.12%	111	111
Police		1.22%	1,132	1,132
Solid Waste Services		0.61%	566	566
Administration				
Public Service				
Collection				
Special Services				
Transportation		0.97%	900	900
Dept Services/Admin				
Transpo Plan & Design				
Development Services				
Engineering & Ops				
Transportation Ops				
Public Service & Comm				
Street Maintenance				
Transit		1.09%	1,011	1,011
CharMeck Utilities		1.95%	1,809	1,809
General Government	91,710	14.92%	13,843	105,553
Total Allocation	539,748	100%	92,774	\$632,522

Notes:
Allocation Method:
 Estimated by Finance Admin Staff

Total Allocation:	
GL 20000	\$614,482
Technology Refresh	18,039
Direct Allocation	(539,748)
Indirect Allocation	<u>\$92,773</u>

	Allocation Units	Allocation Ratio	Total Allocation
Aviation	107,713	7.57%	32,452
Budget	3,715	0.26%	1,119
Business Support Services			
Administration	5,637	0.40%	1,698
Equipment Management	115,550	8.12%	34,813
Information Technology	46,345	3.26%	13,963
Procurement	6,040	0.42%	1,820
Radio	11,776	0.83%	3,548
City Clerk	2,802	0.20%	844
City Attorney	4,807	0.34%	1,448
City Manager			
City Administration	3,885	0.27%	1,170
Community Relations	6,011	0.42%	1,811
Corporate Communications	6,027	0.42%	1,816
311	5,083	0.36%	1,531
Economic Development	9,771	0.69%	2,944
Internal Audit	2,735	0.19%	824
Engineering & Property Mgmt			
Engineering	96,389	6.77%	29,040
Landscape Management	18,751	1.32%	5,649
CMGC	11,363	0.80%	3,423
Building Maintenance	20,590	1.45%	6,203
Cultural Facilities	15,558	1.09%	4,687
Zoning Administration	1,300	0.09%	392
Storm Water	26,121	1.83%	7,870
Finance			
Accounting	3,654	0.26%	1,101
Business Systems		0.00%	
Treasury	1,563	0.11%	471
Revenue	4,685	0.33%	1,412
Administration	2,261	0.16%	681
Risk Management	6,260	0.44%	1,886
Fire	86,570	6.08%	26,082
Human Resources			
Human Resources	20,247	1.42%	6,100
HR Mgmt System	1,749	0.12%	527
Training	4,753	0.33%	1,432
Mayor / Council	3,510	0.25%	1,058
Neighborhood Development	50,031	3.51%	15,074
Planning	11,773	0.83%	3,547
Police	223,416	15.69%	67,312
Solid Waste Services			
Administration	11,011	0.77%	3,317
Public Service	5,659	0.40%	1,705
Collection	15,043	1.06%	4,532
Special Services	5,544	0.39%	1,670
Transportation			
Dept Services/Admin	11,158	0.78%	3,362
Transpo Plan & Design	17,640	1.24%	5,315
Development Services	2,504	0.18%	754
Engineering & Ops	19,043	1.34%	5,737
Transportation Ops	26,854	1.89%	8,091
Public Service & Comm	13,316	0.94%	4,012
Street Maintenance	26,615	1.87%	8,019
Transit	129,245	9.08%	38,939
CharMeck Utilities	187,919	13.20%	56,617
General Government	3,649	0.26%	1,099
Total Allocation	<u>1,423,641</u>	<u>100.00%</u>	<u>\$428,920</u>

Notes:
Allocation Method
 Number of General Ledger & Accounts
 Payable transactions

Allocation:
 GL 20500 \$1,241,110
 GL 5425-
 GL 5426 (812,190)
 Total Allocation \$428,920

Finance: General Ledger

	Allocation Units	Allocation Ratio	Total Allocation
Aviation	107,713	7.57%	\$163,841
Budget	3,715	0.26%	5,651
Business Support Services			
Administration	5,637	0.40%	8,574
Equipment Management	115,550	8.12%	175,762
Information Technology	46,345	3.26%	70,495
Procurement	6,040	0.42%	9,187
Radio	11,776	0.83%	17,912
City Clerk	2,802	0.20%	4,262
City Attorney	4,807	0.34%	7,312
City Manager			
City Administration	3,885	0.27%	5,909
Community Relations	6,011	0.42%	9,143
Corporate Communications	6,027	0.42%	9,168
311	5,083	0.36%	7,732
Economic Development	9,771	0.69%	14,863
Internal Audit	2,735	0.19%	4,160
Engineering & Property Mgmt			
Engineering	96,389	6.78%	146,616
Landscape Management	18,751	1.32%	28,522
CMGC	11,363	0.80%	17,284
Building Maintenance	20,590	1.45%	31,319
Cultural Facilities	15,558	1.09%	23,665
Zoning Administration	1,300	0.09%	1,977
Storm Water	26,121	1.84%	39,732
Finance			
Accounting		0.00%	
Business Systems	2,322	0.16%	3,532
Treasury	1,563	0.11%	2,377
Revenue	4,685	0.33%	7,126
Administration	2,261	0.16%	3,439
Risk Management	6,260	0.44%	9,522
Fire	86,570	6.09%	131,681
Human Resources			
Human Resources	20,247	1.42%	30,798
HR Mgmt System	1,749	0.12%	2,660
Training	4,753	0.33%	7,230
Mayor / Council	3,510	0.25%	5,339
Neighborhood Development	50,031	3.52%	76,102
Planning	11,773	0.83%	17,908
Police	223,416	15.71%	339,836
Solid Waste Services			
Administration	11,011	0.77%	16,749
Public Service	5,659	0.40%	8,608
Collection	15,043	1.06%	22,882
Special Services	5,544	0.39%	8,433
Transportation			
Dept Services/Admin	11,158	0.78%	16,972
Transpo Plan & Design	17,640	1.24%	26,832
Development Services	2,504	0.18%	3,809
Engineering & Ops	19,043	1.34%	28,966
Transportation Ops	26,854	1.89%	40,847
Public Service & Comm	13,316	0.94%	20,255
Street Maintenance	26,615	1.87%	40,484
Transit	129,245	9.09%	196,593
CharMeck Utilities	187,919	13.21%	285,842
General Government	3,649	0.26%	5,550
Total Allocation	<u>1,422,309</u>	<u>100.00%</u>	<u>\$2,163,462</u>

Notes:
Allocation Method:
Number of general ledger transactions

Total Allocation:	
GL 20200	\$2,162,962
Equipment Depreciation	<u>\$500</u>
Total	<u>\$2,163,462</u>

Finance: Revenue

	Allocation Units	Allocation Ratio	Total Allocation
Aviation	107,713	7.58%	\$8,787
Budget	3,715	0.26%	303
Business Support Services			
Administration	5,637	0.40%	460
Equipment Management	115,550	8.13%	9,427
Information Technology	46,345	3.26%	3,781
Procurement	6,040	0.42%	493
Radio	11,776	0.83%	961
City Clerk	2,802	0.20%	229
City Attorney	4,807	0.34%	392
City Manager			
City Administration	3,885	0.27%	317
Community Relations	6,011	0.42%	490
Corporate Communications	6,027	0.42%	492
311	5,083	0.36%	415
Economic Development	9,771	0.69%	797
Internal Audit	2,735	0.19%	223
Engineering & Property Mgmt			
Engineering	96,389	6.78%	7,863
Landscape Management	18,751	1.32%	1,530
CMGC	11,363	0.80%	927
Building Maintenance	20,590	1.45%	1,680
Cultural Facilities	15,558	1.09%	1,269
Zoning Administration	1,300	0.09%	106
Storm Water	26,121	1.84%	2,131
Finance			
Accounting	3,654	0.26%	298
Business Systems	2,322	0.16%	189
Treasury	1,563	0.11%	128
Revenue			
Administration	2,261	0.16%	184
Risk Management	6,260	0.44%	511
Fire	86,570	6.09%	7,062
Human Resources			
Human Resources	20,247	1.42%	1,652
HR Mgmt System	1,749	0.12%	143
Training	4,753	0.33%	388
Mayor / Council	3,510	0.25%	286
Neighborhood Development	50,031	3.52%	4,082
Planning	11,773	0.83%	960
Police	223,416	15.72%	18,226
Solid Waste Services			
Administration	11,011	0.77%	898
Public Service	5,659	0.40%	462
Collection	15,043	1.06%	1,227
Special Services	5,544	0.39%	452
Transportation			
Dept Services/Admin	11,158	0.79%	910
Transpo Plan & Design	17,640	1.24%	1,439
Development Services	2,504	0.18%	204
Engineering & Ops	19,043	1.34%	1,554
Transportation Ops	26,854	1.89%	2,191
Public Service & Comm	13,316	0.94%	1,086
Street Maintenance	26,615	1.87%	2,171
Transit	129,245	9.09%	10,544
CharMeck Utilities	187,919	13.22%	15,331
General Government	3,649	0.26%	298
Total Allocation	<u>1,421,278</u>	<u>100.00%</u>	<u>\$115,949</u>

Notes:
Allocation Method
Number of general ledger transactions

Total Allocation:	
GL 20300	\$3,678,225
Equipment Depreciation	16,788
GL 5425-Water/Sewer Cost	(2,753,339)
GL 5426-Storm Water Cost	<u>(825,725)</u>
Total	<u>\$115,949</u>

	Direct Allocation A	Direct Allocation B	Indirect Allocation Ratio	Indirect Allocation	Total Allocation
Aviation	\$14,762	\$23,539	16%	\$88,292	\$126,594
Budget					
Business Support Services					
Administration					
Equipment Management					
Information Technology					
Procurement					
Radio					
City Clerk					
City Attorney					
City Manager					
City Administration					
Community Relations					
Corporate Communications					
311					
Economic Development					
Internal Audit					
Engineering & Property Mgmt					
Engineering					
Landscape Management					
CMGC					
Building Maintenance					
Cultural Facilities					
Zoning Administration					
Storm Water	\$2,866	\$3,766	4%	\$20,583	\$27,215
Finance					
Accounting					
Business Systems					
Treasury					
Revenue					
Administration					
Risk Management					
Fire					
Human Resources					
Human Resources					
HR Mgmt System					
Training					
Mayor / Council					
Neighborhood Development					
Planning					
Police					
Solid Waste Services					
Administration					
Public Service					
Collection					
Special Services					
Transportation					
Dept Services/Admin					
Transpo Plan & Design					
Development Services					
Engineering & Ops					
Transportation Ops					
Public Service & Comm					
Street Maintenance					
Transit	\$7,989	\$16,948	12%	\$66,084	\$91,021
CharMeck Utilities	\$35,429	\$12,240	29%	\$158,710	\$206,379
General Government			38%	\$208,002	\$208,002
Total Allocation	<u>\$61,045</u>	<u>\$56,494</u>	100%	<u>\$541,671</u>	<u>\$659,210</u>

Notes:

Allocation Method:

Indirect Allocation Estimated by Staff
 Direct Allocation A by Outstanding Debt Service
 Direct Allocation B by % of Total Portfolio

Total Allocation:

GL 20100	\$722,787
Direct Allocation A	-\$61,045
Direct Allocation B	-\$56,494
Revenue Acct 5695	<u>-\$63,577</u>
Total Indirect	<u>\$541,671</u>

Human Resources Summary

	Operating	Organizational Development & Learning	Management Systems	Total Allocation
Aviation	\$79,734	\$33,521	\$34,255	\$147,510
Budget	3,868	1,626	1,656	7,150
Business Support Services				
Administration	4,760	2,001	2,038	8,800
Equipment Management	29,305	12,320	12,547	54,172
Information Technology	18,446	7,755	7,897	34,098
Procurement	3,570	1,501	1,529	6,600
Radio	4,165	1,751	1,783	7,700
City Clerk	1,785	750	764	3,300
City Attorney	7,884	3,315	3,376	14,574
City Manager				
City Administration	3,570	1,501	1,558	6,629
Community Relations	2,975	1,251	1,274	5,500
Corporate Communications	5,653	2,376	2,420	10,449
311	29,752	12,508	12,738	54,997
Economic Development	7,438	3,127	3,184	13,749
Internal Audit	2,975	1,251		4,226
Engineering & Property Mgmt				
Engineering	61,288	25,766	26,240	113,294
Landscape Management	15,768	6,629	6,751	29,148
CMGC	4,760	2,001	2,038	8,800
Building Maintenance	8,925	3,752	3,821	16,499
Cultural Facilities	595	250	255	1,100
Zoning Administration	2,083	876	892	3,850
Storm Water	23,801	10,006	10,190	43,998
Finance				
Accounting	9,818	4,128	4,203	18,149
Business Systems	4,165	1,751	1,783	7,700
Treasury	2,083	876	892	3,850
Revenue	5,950	2,502	2,548	10,999
Administration	1,488	625	637	2,750
Risk Management	7,735	3,252	3,312	14,299
Fire	322,210	135,458	137,951	595,619
Human Resources				
Human Resources	5,504	2,314	2,356	10,174
HR Mgmt System	1,488	625	637	2,750
Training	2,678	1,126	1,146	4,950
Mayor / Council	2,083	876	1,244	4,203
Neighborhood Development	38,380	16,135	16,432	70,946
Planning	18,744	7,880	8,025	34,648
Police	626,420	263,349	273,810	1,163,578
Solid Waste Services				
Administration	4,760	2,001	2,038	8,800
Public Service	1,190	500	510	2,200
Collection	58,313	24,515	24,966	107,794
Special Services	22,016	9,256	9,426	40,698
Transportation				
Dept Services/Admin	5,058	2,126	2,165	9,350
Transpo Plan & Design	9,892	4,159	4,235	18,287
Development Services	4,760	2,001	2,038	8,800
Engineering & Ops	13,091	5,503	5,605	24,199
Transportation Ops	18,744	7,880	8,025	34,648
Public Service & Comm	3,570	1,501	1,529	6,600
Street Maintenance	75,569	31,769	32,354	139,693
Transit	116,849	49,124	50,028	216,001
CharMeck Utilities	243,814	102,500	104,387	450,701
General Government				
Total Allocation	<u>\$1,949,474</u>	<u>\$819,564</u>	<u>\$839,487</u>	<u>\$3,608,525</u>

Human Resources Operations

	Direct Allocation	Allocation Units	Allocation Ratio	Indirect Allocation	Total Allocation
Aviation		268.00	4.09%	\$79,734	\$79,734
Budget		13.00	0.20%	3,868	3,868
Business Support Services					
Administration		16.00	0.24%	4,760	4,760
Equipment Management		98.50	1.50%	29,305	29,305
Information Technology		62.00	0.95%	18,446	18,446
Procurement		12.00	0.18%	3,570	3,570
Radio		14.00	0.21%	4,165	4,165
City Clerk		6.00	0.09%	1,785	1,785
City Attorney		26.50	0.40%	7,884	7,884
City Manager					
City Administration		12.00	0.18%	3,570	3,570
Community Relations		10.00	0.15%	2,975	2,975
Corporate Communications		19.00	0.29%	5,653	5,653
311		100.00	1.53%	29,752	29,752
Economic Development		25.00	0.38%	7,438	7,438
Internal Audit		10.00	0.15%	2,975	2,975
Engineering & Property Mgmt					
Engineering		206.00	3.14%	61,288	61,288
Landscape Management		53.00	0.81%	15,768	15,768
CMGC		16.00	0.24%	4,760	4,760
Building Maintenance		30.00	0.46%	8,925	8,925
Cultural Facilities		2.00	0.03%	595	595
Zoning Administration		7.00	0.11%	2,083	2,083
Storm Water		80.00	1.22%	23,801	23,801
Finance					
Accounting		33.00	0.50%	9,818	9,818
Business Systems		14.00	0.21%	4,165	4,165
Treasury		7.00	0.11%	2,083	2,083
Revenue		20.00	0.31%	5,950	5,950
Administration		5.00	0.08%	1,488	1,488
Risk Management		26.00	0.40%	7,735	7,735
Fire		1,083.00	16.53%	322,210	322,210
Human Resources					
Human Resources		18.50	0.28%	5,504	5,504
HR Mgmt System		5.00	0.08%	1,488	1,488
Training		9.00	0.14%	2,678	2,678
Mayor / Council		7.00	0.11%	2,083	2,083
Neighborhood Development		129.00	1.97%	38,380	38,380
Planning		63.00	0.96%	18,744	18,744
Police		2,105.50	32.13%	626,420	626,420
Solid Waste Services					
Administration		16.00	0.24%	4,760	4,760
Public Service		4.00	0.06%	1,190	1,190
Collection		196.00	2.99%	58,313	58,313
Special Services		74.00	1.13%	22,016	22,016
Transportation					
Dept Services/Admin		17.00	0.26%	5,058	5,058
Transpo Plan & Design		33.25	0.51%	9,892	9,892
Development Services		16.00	0.24%	4,760	4,760
Engineering & Ops		44.00	0.67%	13,091	13,091
Transportation Ops		63.00	0.96%	18,744	18,744
Public Service & Comm		12.00	0.18%	3,570	3,570
Street Maintenance		254.00	3.88%	75,569	75,569
Transit		392.75	5.99%	116,849	116,849
CharMeck Utilities		819.50	12.51%	243,814	243,814
General Government					
Total Allocation		6,552.50	100.00%	\$1,949,474	\$1,949,474

Notes:
Allocation Method
Estimated by staff

Total Allocation:
GL 11500 \$1,934,619
Technology Refresh 14,855
Indirect Allocation \$1,949,474

Human Resources : Training

	Allocation Units	Allocation Ratio	Total Allocation
Aviation	268.00	4.09%	\$33,521
Budget	13.00	0.20%	1,626
Business Support Services			
Administration	16.00	0.24%	2,001
Equipment Management	98.50	1.50%	12,320
Information Technology	62.00	0.95%	7,755
Procurement	12.00	0.18%	1,501
Radio	14.00	0.21%	1,751
City Clerk	6.00	0.09%	750
City Attorney	26.50	0.40%	3,315
City Manager			
City Administration	12.00	0.18%	1,501
Community Relations	10.00	0.15%	1,251
Corporate Communications	19.00	0.29%	2,376
311	100.00	1.53%	12,508
Economic Development	25.00	0.38%	3,127
Internal Audit	10.00	0.15%	1,251
Engineering & Property Mgmt			
Engineering	206.00	3.14%	25,766
Landscape Management	53.00	0.81%	6,629
CMGC	16.00	0.24%	2,001
Building Maintenance	30.00	0.46%	3,752
Cultural Facilities	2.00	0.03%	250
Zoning Administration	7.00	0.11%	876
Storm Water	80.00	1.22%	10,006
Finance			
Accounting	33.00	0.50%	4,128
Business Systems	14.00	0.21%	1,751
Treasury	7.00	0.11%	876
Revenue	20.00	0.31%	2,502
Administration	5.00	0.08%	625
Risk Management	26.00	0.40%	3,252
Fire	1,083.00	16.53%	135,458
Human Resources			
Human Resources	18.50	0.28%	2,314
HR Mgmt System	5.00	0.08%	625
Training	9.00	0.14%	1,126
Mayor / Council	7.00	0.11%	876
Neighborhood Development	129.00	1.97%	16,135
Planning	63.00	0.96%	7,880
Police	2,105.50	32.13%	263,349
Solid Waste Services			
Administration	16.00	0.24%	2,001
Public Service	4.00	0.06%	500
Collection	196.00	2.99%	24,515
Special Services	74.00	1.13%	9,256
Transportation			
Dept Services/Admin	17.00	0.26%	2,126
Transpo Plan & Design	33.25	0.51%	4,159
Development Services	16.00	0.24%	2,001
Engineering & Ops	44.00	0.67%	5,503
Transportation Ops	63.00	0.96%	7,880
Public Service & Comm	12.00	0.18%	1,501
Street Maintenance	254.00	3.88%	31,769
Transit	392.75	5.99%	49,124
CharMeck Utilities	819.50	12.51%	102,500
General Government			
Total Allocation	<u>6,552.50</u>	<u>100.00%</u>	<u>\$819,564</u>

Notes:
Allocation Method
Weighted number of employees

Total Allocation	
GL 10800	\$653,492
GL 53043	165,413
County Reimbursement	(5,000)
Technology Refresh	5,659
Indirect Allocation	<u>\$819,564</u>

Human Resources Management and Payroll System

	Allocation Units	Allocation Percentage	Total Allocation
Aviation	13984	4.08%	\$34,255
Budget	676	0.20%	1,656
Business Support Services			
Administration	832	0.24%	2,038
Equipment Management	5122	1.49%	12,547
Information Technology	3224	0.94%	7,897
Procurement	624	0.18%	1,529
Radio	728	0.21%	1,783
City Clerk	312	0.09%	764
City Attorney	1378	0.40%	3,376
City Manager			
City Administration	636	0.19%	1,558
Community Relations	520	0.15%	1,274
Corporate Communications	988	0.29%	2,420
311	5200	1.52%	12,738
Economic Development	1300	0.38%	3,184
Internal Audit			
Engineering & Property Mgmt			
Engineering	10712	3.13%	26,240
Landscape Management	2756	0.80%	6,751
CMGC	832	0.24%	2,038
Building Maintenance	1560	0.46%	3,821
Cultural Facilities	104	0.03%	255
Zoning Administration	364	0.11%	892
Storm Water	4160	1.21%	10,190
Finance			
Accounting	1716	0.50%	4,203
Business Systems	728	0.21%	1,783
Treasury	364	0.11%	892
Revenue	1040	0.30%	2,548
Administration	260	0.08%	637
Risk Management	1352	0.39%	3,312
Fire	56316	16.43%	137,951
Human Resources			
Human Resources	962	0.28%	2,356
HR Mgmt System	260	0.08%	637
Training	468	0.14%	1,146
Mayor / Council	508	0.15%	1,244
Neighborhood Dev	6708	1.96%	16,432
Planning	3276	0.96%	8,025
Police	111778	32.62%	273,810
Solid Waste Services			
Administration	832	0.24%	2,038
Public Service	208	0.06%	510
Collection	10192	2.97%	24,966
Special Services	3848	1.12%	9,426
Transportation			
Dept Services/Admin	884	0.26%	2,165
Transpo Plan & Design	1729	0.50%	4,235
Development Services	832	0.24%	2,038
Engineering & Ops	2288	0.67%	5,605
Transportation Ops	3276	0.96%	8,025
Public Service & Comm	624	0.18%	1,529
Street Maintenance	13208	3.85%	32,354
Transit	20423	5.96%	50,028
CharMeck Utilities	42614	12.43%	104,387
General Government			
Total Allocation	<u>342,706</u>	<u>100.00%</u>	<u>\$839,487</u>

Notes:

Allocation Method

Number of paychecks

GL 11501

\$839,178

Equipment Depreciation

\$309

Total Allocation

\$839,487

Equipment Summary

	Service			Support			Total Allocation
	Depreciation	Interest	Total	Depreciation	Interest	Total	
Aviation	\$1,387,427		\$1,387,427				\$1,387,427
Budget					\$643	\$643	643
Business Support Services							
Administration					28,273	28,273	28,273
Equipment Management					31,979	31,979	31,979
Information Technology					51,496	51,496	51,496
Procurement		9,965	9,965				9,965
Radio		11,622	11,622	\$75,758		75,758	87,380
City Clerk		\$428	428				428
City Attorney					1,028	1,028	1,028
City Manager							
City Administration					985	985	985
Community Relations							
Corporate Communications					25,166	25,166	25,166
311					6,056	6,056	6,056
Economic Development							
Internal Audit					643	643	643
Engineering & Property Mgmt							
Engineering	27,401	29,313	56,714				56,714
Landscape Management	191,488	20,814	212,302				212,302
CMGC					2,441	2,441	2,441
Building Maintenance					11,681	11,681	11,681
Cultural Facilities	3,413		3,413				3,413
Zoning Administration							
Storm Water	20,635		20,635				20,635
Finance							
Accounting							
Business Systems							
Treasury							
Revenue							
Administration					2,185	2,185	2,185
Risk Management	6,073		6,073				6,073
Fire	3,008,875	379,267	3,388,142				3,388,142
Human Resources							
Human Resources					1,799	1,799	1,799
HR Mgmt System							
Training					685	685	685
Mayor / Council							
Neighborhood Development	74,942	7,714	82,656				82,656
Planning	12,881	2,999	15,880				15,880
Police	5,082,037	839,746	5,921,783				5,921,783
Solid Waste Services							
Administration	2,270		2,270				2,270
Public Service	3,678		3,678				3,678
Collection	2,261,160	390,287	2,651,447				2,651,447
Special Services	280,771	75,771	356,542				356,542
Transportation							
Dept Services/Admin	4,480	8,225	12,705				12,705
Transpo Plan & Design	4,684	3,415	8,099				8,099
Development Services	3,194		3,194				3,194
Engineering & Ops	21,414	3,534	24,948				24,948
Transportation Ops	175,225	40,693	215,918				215,918
Public Service & Comm	4,977	2,011	6,988				6,988
Street Maintenance	1,598,979		1,598,979				1,598,979
Transit	9,664,229		9,664,229				9,664,229
CharMeck Utilities	1,688,940		1,688,940				1,688,940
General Government							
Total Allocation	\$25,529,173	\$1,825,804	\$27,354,977	\$75,758	\$165,060	\$240,818	\$27,595,795

Equipment: Depreciation

	Service Units Allocation	Support Units Allocation	Total Allocation
Aviation	\$1,387,427		\$1,387,427
Budget			
Business Support Services			
Administration			
Equipment Management			
Information Technology			
Procurement			
Radio		\$75,758	75,758
City Clerk			
City Attorney			
City Manager			
City Administration			
Community Relations			
Corporate Communications			
311			
Economic Development			
Internal Audit			
Engineering & Property Mgmt			
Engineering	27,401		27,401
Landscape Management	191,488		191,488
CMGC			
Building Maintenance			
Cultural Facilities	3,413		3,413
Zoning Administration			
Storm Water	20,635		20,635
Finance			
Accounting			
Business Systems			
Treasury			
Revenue			
Administration			
Risk Management	6,073		6,073
Fire	3,008,875		3,008,875
Human Resources			
Human Resources			
HR Mgmt System			
Training			
Mayor / Council			
Neighborhood Development	74,942		74,942
Planning	12,881		12,881
Police	5,082,037		5,082,037
Solid Waste Services			
Administration	2,270		2,270
Public Service	3,678		3,678
Collection	2,261,160		2,261,160
Special Services	280,771		280,771
Transportation			
Dept Services/Admin	4,480		4,480
Transpo Plan & Design	4,684		4,684
Development Services	3,194		3,194
Engineering & Ops	21,414		21,414
Transportation Ops	175,225		175,225
Public Service & Comm	4,977		4,977
Street Maintenance	1,598,979		1,598,979
Transit	9,664,229		9,664,229
CharMeck Utilities	1,688,940		1,688,940
General Government			
Total Allocation	\$25,529,173	\$75,758	\$25,604,931

Notes:
Allocation Method:
Fixed Asset System

Total Allocation:	
Service Units	\$25,529,173
Support Units	75,758
Total	\$25,604,931

Equipment: Finance Charges

	Service Units Allocation	Support Units Allocation	Total Allocation
Aviation			
Budget		643	\$643
Business Support Services			
Administration		28,273	28,273
Equipment Management		31,979	31,979
Information Technology		51,496	51,496
Procurement	9,965		9,965
Radio	11,622		11,622
City Clerk	428		428
City Attorney		1,028	1,028
City Manager			
City Administration		985	985
Community Relations	685		685
Corporate Communications		25,166	25,166
311		6,056	6,056
Economic Development	1,071		1071.0000
Internal Audit		643	643
Engineering & Property Mgmt			
Engineering	29,313		29,313
Landscape Management	20,814		20,814
CMGC		2,441	2,441
Building Maintenance		11,681	11,681
Cultural Facilities			
Zoning Administration			
Storm Water			
Finance			
Accounting			
Business Systems			
Treasury			
Revenue			
Administration		2,185	2,185
Risk Management			
Fire	379,267		379,267
Human Resources			
Human Resources		1,799	1,799
HR Mgmt System			
Training		685	685
Mayor / Council			
Neighborhood Development	7,714		7,714
Planning	2,999		2,999
Police	839,746		839,746
Solid Waste Services			
Administration			
Public Service			
Collection	390,287		390,287
Special Services	75,771		75,771
Transportation			
Dept Services/Admin	8,225		8,225
Transpo Plan & Design	3,415		3,415
Development Services			
Engineering & Ops	3,534		3,534
Transportation Ops	40,693		40,693
Public Service & Comm	2,011		2,011
Street Maintenance			
Transit			
CharMeck Utilities			
General Government			
Total Allocation	<u>\$1,827,560</u>	<u>\$165,060</u>	<u>\$1,992,620</u>

Notes:
Allocation Method:
Ratio of Lease Purchase Funds
Interest Expenditures

Total Allocation:
Service Units \$1,827,560
Support Units 165,060
Total \$1,992,620

Facilities Summary

	City Hall	Spratt	Total Allocation
Aviation			
Budget			
Business Support Services			
Administration			
Equipment Management			
Information Technology			
Procurement			
Radio		\$14,649	\$14,649
City Clerk			
City Attorney			
City Manager			
City Administration			
Community Relations	\$9,899		9,899
Corporate Communications			
311			
Economic Development			
Internal Audit			
Engineering & Property Mgmt			
Engineering		10,743	10,743
Landscape Management			
CMGC			
Building Maintenance		29,746	29,746
Cultural Facilities			
Zoning Administration			
Storm Water			
Finance			
Accounting			
Business Systems			
Treasury			
Revenue	387		387
Administration			
Risk Management			
Fire			
Human Resources			
Human Resources			
HR Mgmt System			
Training	7,830		7,830
Mayor / Council			
Neighborhood Development	39,748		39,748
Planning			
Police			
Solid Waste Services			
Administration			
Public Service			
Collection			
Special Services			
Transportation			
Dept Services/Admin			
Transpo Plan & Design		10,058	10,058
Development Services			
Engineering & Ops			
Transportation Ops	3,480		3,480
Public Service & Comm			
Street Maintenance			
Transit		9,271	9,271
CharMeck Utilities			
General Government			
Total Allocation	<u>\$61,344</u>	<u>\$74,468</u>	<u>\$135,812</u>

	Allocation Units	Allocation Ratio	Total Allocation
Aviation			
Budget			
Business Support Services			
Administration			
Equipment Management			
Information Technology			
Procurement			
Radio			
City Clerk			
City Attorney			
City Manager			
City Administration			
Community Relations	4,116	16.14%	\$9,899
Corporate Communications			
311			
Economic Development			
Internal Audit			
Engineering & Property Mgmt			
Engineering			
Landscape Management			
CMGC			
Building Maintenance			
Cultural Facilities			
Zoning Administration			
Storm Water			
Finance			
Accounting			
Business Systems			
Treasury			
Revenue	161	0.63%	387
Administration			
Risk Management			
Fire			
Human Resources			
Human Resources			
HR Mgmt System			
Training	3,256	12.76%	7,830
Mayor / Council			
Neighborhood Development	16,528	64.80%	39,748
Planning			
Police			
Solid Waste Services			
Administration			
Public Service			
Collection			
Special Services			
Transportation			
Dept Services/Admin			
Transpo Plan & Design			
Development Services			
Engineering & Ops			
Transportation Ops	1,447	5.67%	3,480
Public Service & Comm			
Street Maintenance			
Transit			
CharMeck Utilities			
General Government			
Total Allocation	<u>25,508</u>	<u>100.00%</u>	<u>\$61,344</u>

Notes:
Allocation Method:
 Gross Square Foot Allocation

Total Allocation:
 GL 50506 -
 Depreciation \$61,344

	Allocation Units	Allocation Ratio	Total Allocation
Aviation			
Budget			
Business Support Services			
Administration			
Equipment Management			
Information Technology			
Procurement			
Radio	10,201	19.672%	14,649
City Clerk			
City Attorney			
City Manager			
City Administration			
Community Relations			
Corporate Communications			
311			
Economic Development			
Internal Audit			
Engineering & Property Mgmt			
Engineering	7,481	14.43%	10,743
Landscape Management			
CMGC			
Building Maintenance	20,713	39.94%	29,746
Cultural Facilities			
Zoning Administration			
Storm Water			
Finance			
Accounting			
Business Systems			
Treasury			
Revenue			
Administration			
Risk Management			
Fire			
Human Resources			
Human Resources			
HR Mgmt System			
Training			
Mayor / Council			
Neighborhood Development			
Planning			
Police			
Solid Waste Services			
Administration			
Public Service			
Collection			
Special Services			
Transportation			
Dept Services/Admin			
Transpo Plan & Design	7,004	13.51%	10,058
Development Services			
Engineering & Ops			
Transportation Ops			
Public Service & Comm			
Street Maintenance			
Transit	6,456	12.45%	9,271
CharMeck Utilities			
General Government			
Total Allocation	<u>51,855</u>	<u>100.00%</u>	<u>\$74,468</u>

Notes:
Allocation Method
 Gross Square Foot Allocation

Total Allocation:
 Depreciation \$74,468

Non Departmental Costs Summary

	Road Use Tax	Targeted Pay Adjustment	Risk Reserves	OPEB	Employee Retiree Ins	Other Employee Costs	Total Allocation
Aviation						\$27,468	
Budget				1,899	\$22,859	1,703	26,461
Business Support Services							
Administration			1,215	2,337	28,134	2,095	33,782
Equipment Management	3,559		4,552	14,390	173,203	12,900	208,604
Information Technology			2,947	9,058	109,021	8,120	129,145
Procurement			845	1,753	21,101	1,572	25,270
Radio			1,003	2,045	24,618	1,833	29,500
City Clerk				877	10,550	786	12,213
City Attorney				3,871	46,598	3,471	53,940
City Manager							
City Administration			1,844	1,753	21,101	1,572	26,270
Community Relations				1,461	17,584	1,310	20,355
Corporate Communications				2,776	33,410	2,488	38,674
311				14,609	175,840	13,096	203,546
Economic Development				3,652	43,960	3,274	50,886
Internal Audit				1,461	17,584	1,310	20,355
Engineering & Property Mgmt							
Engineering	2,135		32,358	30,095	362,231	26,979	453,798
Landscape Management	3,559		32,619	7,743	93,195	6,941	144,057
CMGC	712		8,524	2,337	28,134	2,095	41,804
Building Maintenance	3,559		13,483	4,383	52,752	3,929	78,105
Cultural Facilities				292	3,517	262	4,071
Zoning Administration				1,023	12,309	917	14,248
Storm Water						8,199	8,199
Finance							
Accounting				4,821	58,027	4,322	67,170
Business Systems				2,045	24,618	1,833	28,496
Treasury				1,023	12,309	917	14,248
Revenue				2,922	35,168	2,619	40,709
Administration			1,125	730	8,792	655	11,302
Risk Management						2,665	2,665
Fire	13,523		163,109	158,217	1,904,351	141,834	2,381,035
Human Resources							
Human Resources				2,703	32,530	2,423	37,656
HR Mgmt System				730	8,792	655	10,177
Training				1,315	15,826	1,179	18,319
Mayor / Council				1,023	12,309	917	14,248
Neighborhood Development	712		6,407	18,846	226,834	16,894	269,693
Planning			562	9,204	110,779	8,251	128,796
Police	142,349		299,937	307,596	3,702,319	275,745	4,727,945
Solid Waste Services							
Administration				2,337	28,134	2,095	32,567
Public Service				584	7,034	524	8,142
Collection	14,947		145,186	28,634	344,647	25,669	559,083
Special Services	5,694			10,811	130,122	9,691	156,318
Transportation							
Dept Services/Admin			81,344	2,484	29,893	2,226	115,947
Transpo Plan & Design	2,847			4,858	58,467	4,355	70,526
Development Services				2,337	28,134	2,095	32,567
Engineering & Ops	4,270			6,428	77,370	5,762	93,831
Transportation Ops	2,135			9,204	110,779	8,251	130,369
Public Service & Comm				1,753	21,101	1,572	24,426
Street Maintenance				37,107	446,635	33,265	517,007
Transit						40,254	40,254
CharMeck Utilities						83,993	83,993
General Government							
Total Allocation	\$200,000		\$797,060	\$725,527	\$8,732,672	\$812,980	\$11,268,239

Other Employee Costs

	General Fund Allocation Ratio	General Fund Allocation Total	General & Enterprise Funds Allocation Ratio	General & Enterprise Funds Allocation Total	Total Allocation
Aviation			4.09%	\$27,468	\$27,468
Budget	0.26%	\$370	0.20%	1,332	1,703
Business Support Services					
Administration	0.32%	456	0.24%	1,640	2,095
Equipment Management	1.98%	2,804	1.50%	10,096	12,900
Information Technology	1.25%	1,765	0.95%	6,355	8,120
Procurement	0.24%	342	0.18%	1,230	1,572
Radio	0.28%	399	0.21%	1,435	1,833
City Clerk	0.12%	171	0.09%	615	786
City Attorney	0.53%	754	0.40%	2,716	3,471
City Manager					
City Administration	0.24%	342	0.18%	1,230	1,572
Community Relations	0.20%	285	0.15%	1,025	1,310
Corporate Communications	0.38%	541	0.29%	1,947	2,488
311	2.01%	2,847	1.53%	10,249	13,096
Economic Development	0.50%	712	0.38%	2,562	3,274
Internal Audit	0.20%	285	0.15%	1,025	1,310
Engineering & Property Mgmt					
Engineering	4.15%	5,865	3.14%	21,114	26,979
Landscape Management	1.07%	1,509	0.81%	5,432	6,941
CMGC	0.32%	456	0.24%	1,640	2,095
Building Maintenance	0.60%	854	0.46%	3,075	3,929
Cultural Facilities	0.04%	57	0.03%	205	262
Zoning Administration	0.14%	199	0.11%	717	917
Storm Water			1.22%	8,199	8,199
Finance					
Accounting	0.66%	940	0.50%	3,382	4,322
Business Systems	0.28%	399	0.21%	1,435	1,833
Treasury	0.14%	199	0.11%	717	917
Revenue	0.40%	569	0.31%	2,050	2,619
Administration	0.10%	142	0.08%	512	655
Risk Management			0.40%	2,665	2,665
Fire	21.81%	30,834	16.53%	111,000	141,834
Human Resources					
Human Resources	0.37%	527	0.28%	1,896	2,423
HR Mgmt System	0.10%	142	0.08%	512	655
Training	0.18%	256	0.14%	922	1,179
Mayor / Council	0.14%	199	0.11%	717	917
Neighborhood Development	2.60%	3,673	1.97%	13,222	16,894
Planning	1.27%	1,794	0.96%	6,457	8,251
Police	42.40%	59,946	32.13%	215,799	275,745
Solid Waste Services					
Administration	0.32%	456	0.24%	1,640	2,095
Public Service	0.08%	114	0.06%	410	524
Collection	3.95%	5,580	2.99%	20,089	25,669
Special Services	1.49%	2,107	1.13%	7,584	9,691
Transportation					
Dept Services/Admin	0.34%	484	0.26%	1,742	2,226
Transpo Plan & Design	0.67%	947	0.51%	3,408	4,355
Development Services	0.32%	456	0.24%	1,640	2,095
Engineering & Ops	0.89%	1,253	0.67%	4,510	5,762
Transportation Ops	1.27%	1,794	0.96%	6,457	8,251
Public Service & Comm	0.24%	342	0.18%	1,230	1,572
Street Maintenance	5.11%	7,232	3.88%	26,033	33,265
Transit			5.99%	40,254	40,254
CharMeck Utilities			12.51%	83,993	83,993
General Government					
Total Allocation	100.00%	\$141,395	100.00%	\$671,585	\$812,980

Notes:
Allocation Method
 Number of employees

Total Allocation to General Fund:
 Other Administrative Expense - 53007 \$432,400
 Exclude General Fund payweek change -\$291,005
\$141,395

Total Allocation to General & Enterprise Funds:
 Emp Wellness Program - 53028 671,585

Total \$812,980

Employee Retiree Insurance

	Allocation Units	Allocation Ratio	Total Allocation
Aviation			
Budget	13.00	0.26%	\$22,859
Business Support Services			
Administration	16.00	0.32%	28,134
Equipment Management	98.50	1.98%	173,203
Information Technology	62.00	1.25%	109,021
Procurement	12.00	0.24%	21,101
Radio	14.00	0.28%	24,618
City Clerk	6.00	0.12%	10,550
City Attorney	26.50	0.53%	46,598
City Manager			
City Administration	12.00	0.24%	21,101
Community Relations	10.00	0.20%	17,584
Corporate Communications	19.00	0.38%	33,410
311	100.00	2.01%	175,840
Economic Development	25.00	0.50%	43,960
Internal Audit	10.00	0.20%	17,584
Engineering & Property Mgmt			
Engineering	206.00	4.15%	362,231
Landscape Management	53.00	1.07%	93,195
CMGC	16.00	0.32%	28,134
Building Maintenance	30.00	0.60%	52,752
Cultural Facilities	2.00	0.04%	3,517
Zoning Administration	7.00	0.14%	12,309
Storm Water			
Finance			
Accounting	33.00	0.66%	58,027
Business Systems	14.00	0.28%	24,618
Treasury	7.00	0.14%	12,309
Revenue	20.00	0.40%	35,168
Administration	5.00	0.10%	8,792
Risk Management			
Fire	1,083.00	21.81%	1,904,351
Human Resources			
Human Resources	18.50	0.37%	32,530
HR Mgmt System	5.00	0.10%	8,792
Training	9.00	0.18%	15,826
Mayor / Council	7.00	0.14%	12,309
Neighborhood Development	129.00	2.60%	226,834
Planning	63.00	1.27%	110,779
Police	2,105.50	42.40%	3,702,319
Solid Waste Services			
Administration	16.00	0.32%	28,134
Public Service	4.00	0.08%	7,034
Collection	196.00	3.95%	344,647
Special Services	74.00	1.49%	130,122
Transportation			
Dept Services/Admin	17.00	0.34%	29,893
Transpo Plan & Design	33.25	0.67%	58,467
Development Services	16.00	0.32%	28,134
Engineering & Ops	44.00	0.89%	77,370
Transportation Ops	63.00	1.27%	110,779
Public Service & Comm	12.00	0.24%	21,101
Street Maintenance	254.00	5.11%	446,635
Transit			
CharMeck Utilities			
General Government			
Total Allocation	<u>4,966.25</u>	<u>100.00%</u>	<u>\$8,732,672</u>

Notes:
Allocation Method
 Number of employees
 (excludes Aviation, Stormwater, Risk
 Management, CATS and CMU)
Total Allocation:
 GL 53002

\$8,732,672

Other Post Employment Benefits

	Allocation Units	Allocation Ratio	Total Allocation	
Aviation				
Budget	13.00	0.26%	1,899	
Business Support Services				
Administration	16.00	0.32%	2,337	
Equipment Management	98.50	1.98%	14,390	
Information Technology	62.00	1.25%	9,058	
Procurement	12.00	0.24%	1,753	
Radio	14.00	0.28%	2,045	
City Clerk	6.00	0.12%	877	
City Attorney	26.50	0.53%	3,871	
City Manager				
City Administration	12.00	0.24%	1,753	
Community Relations	10.00	0.20%	1,461	
Corporate Communications	19.00	0.38%	2,776	
311	100.00	2.01%	14,609	
Economic Development	25.00	0.50%	3,652	
Internal Audit	10.00	0.20%	1,461	
Engineering & Property Mgmt				
Engineering	206.00	4.15%	30,095	
Landscape Management	53.00	1.07%	7,743	
CMGC	16.00	0.32%	2,337	
Building Maintenance	30.00	0.60%	4,383	
Cultural Facilities	2.00	0.04%	292	
Zoning Administration	7.00	0.14%	1,023	
Storm Water				
Finance				
Accounting	33.00	0.66%	4,821	
Business Systems	14.00	0.28%	2,045	
Treasury	7.00	0.14%	1,023	
Revenue	20.00	0.40%	2,922	
Administration	5.00	0.10%	730	
Risk Management				
Fire	1,083.00	21.81%	158,217	
Human Resources				
Human Resources	18.50	0.37%	2,703	
HR Mgmt System	5.00	0.10%	730	
Training	9.00	0.18%	1,315	
Mayor / Council	7.00	0.14%	1,023	
Neighborhood Development	129.00	2.60%	18,846	
Planning	63.00	1.27%	9,204	
Police	2,105.50	42.40%	307,596	
Solid Waste Services				
Administration	16.00	0.32%	2,337	
Public Service	4.00	0.08%	584	
Collection	196.00	3.95%	28,634	
Special Services	74.00	1.49%	10,811	
Transportation				
Dept Services/Admin	17.00	0.34%	2,484	
Transpo Plan & Design	33.25	0.67%	4,858	
Development Services	16.00	0.32%	2,337	
Engineering & Ops	44.00	0.89%	6,428	
Transportation Ops	63.00	1.27%	9,204	
Public Service & Comm	12.00	0.24%	1,753	
Street Maintenance	254.00	5.11%	37,107	
Transit				
CharMeck Utilities				
General Government				
Total Allocation	<u>4,966.25</u>	<u>100.00%</u>	<u>\$725,527</u>	<u>\$725,527</u>

Notes:
Allocation Method
Number of General Fund Employees

Total Allocation:
GL 53191

\$725,527

Risk Reserves

	Allocation Units	Allocation Ratio	Total Allocation	
Aviation				
Budget				
Business Support Services				
Administration		0.15%	1,215	
Equipment Management		0.57%	4,552	
Information Technology		0.37%	2,947	
Procurement		0.11%	845	
Radio		0.13%	1,003	
City Clerk				
City Attorney				
City Manager				
City Administration		0.23%	1,844	
Community Relations				
Corporate Communications				
311				
Economic Development				
Internal Audit				
Engineering & Property Mgmt				
Engineering		4.06%	32,358	
Landscape Management		4.09%	32,619	
CMGC		1.07%	8,524	
Building Maintenance		1.69%	13,483	
Cultural Facilities				
Zoning Administration				
Storm Water				
Finance				
Accounting				
Business Systems				
Treasury				
Revenue				
Administration		0.14%	1,125	
Risk Management				
Fire				
		20.46%	163,109	
Human Resources				
Human Resources				
HR Mgmt System				
Training				
Mayor / Council				
Neighborhood Development				
		0.80%	6,407	
Planning				
		0.07%	562	
Police				
		37.63%	299,937	
Solid Waste Services				
Administration				
Public Service				
Collection		18.22%	145,186	
Special Services				
Transportation				
Dept Services/Admin		10.21%	81,344	
Transpo Plan & Design				
Development Services				
Engineering & Ops				
Transportation Ops				
Public Service & Comm				
Street Maintenance				
Transit				
CharMeck Utilities				
General Government				
<hr/>				
Total Allocation	0	100.00%	\$797,060	

Notes:
Allocation Method
 Relative number of workers' compensation claims
 and general liability claims

Total Allocation:
 GL 53175 \$797,060

	Allocation Units	Allocation Ratio	Total Allocation
Aviation			
Budget			
Business Support Services			
Administration			
Equipment Management	5	1.78%	3,559
Information Technology			
Procurement			
Radio			
City Clerk			
City Attorney			
City Manager			
City Administration			
Community Relations			
Corporate Communications			
311			
Economic Development			
Internal Audit			
Engineering & Property Mgmt			
Engineering	3	1.07%	2,135
Landscape Management	5	1.78%	3,559
CMGC	1	0.36%	712
Building Maintenance	5	1.78%	3,559
Cultural Facilities			
Zoning Administration			
Storm Water			
Finance			
Accounting			
Business Systems			
Treasury			
Revenue			
Administration			
Risk Management			
Fire	19	6.76%	13,523
Human Resources			
Human Resources			
HR Mgmt System			
Training			
Mayor / Council			
Neighborhood Development	1	0.36%	712
Planning			
Police	200	71.17%	142,349
Solid Waste Services			
Administration			
Public Service			
Collection	21	7.47%	14,947
Special Services	8	2.85%	5,694
Transportation			
Dept Services/Admin			
Transpo Plan & Design	4	1.42%	2,847
Development Services			
Engineering & Ops	6	2.14%	4,270
Transportation Ops	3	1.07%	2,135
Public Service & Comm			
Street Maintenance			
Transit			
CharMeck Utilities			
General Government			
<hr/>			
Total Allocation	<u>281</u>	<u>100.00%</u>	<u>\$200,000</u>

Notes:

Allocation Method
Vehicle purchases

Total Allocation:

GL 53081 \$200,000