



FY2009
Cost Allocation Plan
Allocation of City General and
Administrative Overhead Cost





Budget and Evaluation MEMORANDUM

To: Strategic Operating Planners

From: Ruffin L. Hall, Budget & Evaluation Key Business Executive

Date: May 4, 2009

Subject: Cost Allocation Plan

Attached is the Fiscal Year 2009 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	Finance
Business Support Services	Human Resources
City Attorney	Equipment Depreciation/Financing
City Manager	Facility Costs
Engineering Building Maintenance	Employee Costs and Retiree Insurance
Engineering CMGC	Road Use Tax

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.

The Combined Costs Schedule on pages 2 and 3 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
Customer Service / 311	Number of calls received
Internal Audit	Estimated by staff
Office of Chief Information Officer	Estimated by staff
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 Accounting	Number of general ledger transactions
Revenue	Number of general ledger transactions
Treasury	Direct allocation estimated by staff; indirect allocation by outstanding debt & investment portfolio
Human Resources	
Operations	Number of employees
Organizational Learning & Dev	Number of employees
Management & Payroll Systems	Number of paychecks
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

FY2009 Combined Costs Schedule

Business Unit	First Allocation										
	City		City		Human		Support		Non		Total
	Budget	BSS	Attorney	Mgr	Engineer	Finance	Resources	Equip	Facilities	Depart	
	A	B	C	D	E	F	G	H	I	J	K
Aviation	\$40,463	\$475,769	\$3,545	\$246,003		\$331,258	\$163,213			\$7,176	\$1,267,428
Budget	88,283	102,920	14,182	107,621	\$5,678	10,765	7,298	\$462		23,890	361,098
Business Support											
Administration	24,830	80,670	4,254	39,636	10,641	16,070	7,859	9,235		25,727	218,922
Equipment Mgmt	32,186	990,980	8,686	99,439	25,369	227,440	73,542	109,665		241,506	1,808,814
Information Tech	32,186	393,881	23,931	237,024	21,205	26,494	32,560	36,016		106,584	909,882
Procurement	28,508	295,087	47,863	99,640	6,584	10,159	8,421	6,926		27,565	530,752
Radio	21,151	383,814		74,442	8,752	22,049	8,982	75,011	14,649	29,403	638,253
City Clerk	16,553	88,277	1,773	54,366	5,709	5,308	3,368			11,026	186,380
City Attorney	11,955	139,459		95,566	8,561	11,898	14,877	693		48,698	331,706
City Manager											
City Admin	137,022	85,887	3,545	64,582	10,878	102,956	6,737	693		22,052	434,353
Community Relations	19,312	66,855	355	37,151	11,065	11,349	5,614		9,899	18,377	179,975
Corp Communication	22,071	64,797	2,127	387,776	19,688	13,015	10,666	18,008		34,916	573,064
311	26,669	497,671	355	148,452		10,255	74,664	4,848		244,409	1,007,324
Economic Develop	44,141	87,736	7,091	72,599	8,364	19,642	14,035			45,942	299,550
Internal Audit	20,232	54,305	355	8,279	4,281	5,854	5,052	462		16,539	115,359
Office of the CIO	40,463		2,216		2,550						45,229
Engineering											
Engineering	37,704	717,148	243,835	254,791	58,576	214,178	126,312		10,743	413,474	2,076,761
Landscape	14,714	180,492	5,761	68,650	8,587	38,076	31,438			103,681	451,399
CMGC	11,955	51,047	2,925	15,949	1,875	22,243	8,982	4,387		30,175	149,539
Bldg Maintenance	13,794	99,019	2,925	21,262		39,549	17,403	12,467	29,746	57,740	293,905
Cultural Facilities	7,357	6,373	2,925	6,347	86,384	34,113	1,123			3,675	148,297
Storm Water	23,910	263,975	24,286	156,144	27,363	86,874	48,279			2,303	633,135
Finance											
Accounting	18,392	200,072	709	127,654	11,009	124,863	18,526			60,643	561,868
Business Systems	21,151	80,222	1,241	50,346	3,636	55,821	7,859			25,727	246,003
Treasury	25,749	18,005	5,673	58,725	2,688	29,195	3,930			12,864	156,828
Revenue	21,151	1,339,865	1,064	88,952	10,831	83,236	11,228		387	36,753	1,593,466
Admin	22,990	256,297	532	26,506	10,988	4,697	2,807	1,616		9,188	335,622
Risk Management	15,633	87,675	13,827	25,470	541	108,821	15,157			723	267,848
Fire	50,579	1,556,911	17,727	515,817	160,221	166,868	618,648			2,032,827	5,119,598
Human Resources											
Human Resources	11,955	134,739	31,909	186,310	11,330	44,176	9,965	1,154		32,619	464,156
HR Mgmt System	7,357	266,887	3,545	65,301	3,299	4,022	2,807			9,188	362,405
Training	7,357	400,578	355	70,237	15,696	7,611	5,614	462	7,830	18,377	534,116
Mayor/Council	24,830	21,122	834,675	930,044	9,389	5,984	4,241			12,864	1,843,149
Neighbor Dev	49,659	519,989	145,538	347,136	56,533	88,875	71,857		39,748	237,537	1,556,874
Planning	39,543	290,330	49,636	114,424	35,049	24,038	35,367			115,773	704,161
Police	102,077	277,516	3,545	2,509,750	135,846	458,807	1,213,559			4,061,537	8,762,637
Solid Waste Services											
Administration	15,633	18,079		78,270	15,309	23,582	8,982			29,403	189,258
Public Service	8,277	4,520		46,801		9,831	2,246			7,351	79,025
Collection	19,312	242,048	16,841	1,208,734	9,092	30,632	110,032			372,537	2,009,227
Special Services	10,116	86,190	1,950	79,163	4,078	10,970	40,981			139,555	373,002
Transportation											
Dept Services/Admin	19,312	29,895	11,434	120,436	18,373	26,243	8,982			29,403	264,078
Transpo Plan & Design	9,196	60,772	6,648	37,099	7,325	20,388	18,245		10,058	59,724	229,456
Development Services	11,035	28,015		20,980	6,137	5,603	8,421			27,565	107,755
Engineering & Ops	11,035	82,417	17,727	47,985	6,360	60,305	24,701			80,857	331,388
Transportation Ops	17,473	118,852		108,002	13,122	53,588	35,367		3,480	121,178	471,061
Public Service & Comm	7,357	22,430	1,595	58,616	3,286	25,337	6,737			22,824	148,183
Street Maintenance	34,945	463,612	2,393	141,141	24,513	57,584	135,856			444,714	1,304,758
Right of Way Mgt	10,116			17,749			3,368				31,233
Transit	82,765	1,205,933	17,993	475,936	31,703	359,483	220,485		9,271	10,516	2,414,086
CharMeck Utilities	110,354	1,484,229	44,849	2,266,843	486	588,059	456,688			21,783	4,973,291
General Govern	16,553	15,316	155,554	571,829	50,722	311,097					1,121,072
Total Allocation	\$1,517,363	\$14,438,680	\$1,789,893	\$12,691,975	\$989,671	\$4,049,263	\$3,773,081	\$282,105	\$135,812	\$9,548,886	\$49,216,730

FY2009 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		
Aviation	\$1,267,428		\$1,267,428		3.38%	\$340,258	\$1,568,371	\$3,176,056
Budget	361,098	\$361,098						
Business Support								
Administration	218,922	218,922						
Equipment Mgmt	1,808,814	1,808,814						
Information Tech	909,882	909,882						
Procurement	530,752	530,752						
Radio	638,253	638,253					8,081	8,081
City Clerk	186,380		186,380		0.50%	50,036	231	236,648
City Attorney	331,706	331,706						
City Manager								
City Admin	434,353	434,353						
Community Relations	179,975		179,975		0.48%	48,317		228,292
Corp Communication	573,064	573,064						
311	1,007,324	1,007,324						
Economic Develop	299,550		299,550		0.80%	80,418		379,968
Internal Audit	115,359	115,359						
Office of the CIO	45,229	45,229						
Engineering								
Engineering	2,076,761		2,076,761		5.53%	557,534	16,161	2,650,456
Landscape	451,399		451,399		1.20%	121,184	9,466	582,049
CMGC	149,539	149,539					9,064	9,064
Bldg Maintenance	293,905	293,905					33,369	33,369
Cultural Facilities	148,297		148,297		0.39%	39,812		188,109
Storm Water	633,135		633,135	\$478,040	1.69%	169,973	21,829	1,302,977
Finance								
Accounting	561,868	561,868						
Business Systems	246,003	246,003						
Treasury	156,828	156,828						
Revenue	1,593,466	1,593,466						
Admin	335,622	335,622						
Risk Management	267,848		267,848		0.71%	71,907	6,250	346,006
Fire	5,119,598		5,119,598		13.64%	1,374,424	4,148,117	10,642,138
Human Resources								
Human Resources	464,156	464,156						
HR Mgmt System	362,405	362,405						
Training	534,116	534,116						
Mayor/Council	1,843,149		1,843,149		4.91%	494,818		2,337,967
Neighbor Dev	1,556,874		1,556,874		4.15%	417,963	90,902	2,065,739
Planning	704,161		704,161		1.88%	189,041	14,959	908,161
Police	8,762,637		8,762,637		23.34%	2,352,446	6,188,058	17,303,140
Solid Waste Services								
Administration	189,258		189,258		0.50%	50,809		240,066
Public Service	79,025		79,025		0.21%	21,215		100,240
Collection	2,009,227		2,009,227		5.35%	539,404	3,195,797	5,744,428
Special Services	373,002		373,002		0.99%	100,137	319,441	792,581
Transportation								
Dept Services/Admin	264,078		264,078		0.70%	70,895	13,030	348,003
Transpo Plan & Design	229,456		229,456		0.61%	61,600	6,487	297,543
Development Services	107,755		107,755		0.29%	28,928		136,684
Engineering & Ops	331,388		331,388		0.88%	88,965	31,086	451,439
Transportation Ops	471,061		471,061		1.25%	126,463	229,442	826,966
Public Service & Comm	148,183		148,183		0.39%	39,782	2,884	190,848
Street Maintenance	1,304,758		1,304,758		3.48%	350,280	1,508,501	3,163,539
Right of Way Mgt	31,233		31,233		0.08%	8,385		39,618
Transit	2,414,086		2,414,086		6.43%	648,093	11,370,603	14,432,782
CharMeck Utilities	4,973,291		4,973,291	1,115,426	13.25%	1,335,146	1,780,200	9,204,062
General Govern	1,121,072		1,121,072		2.99%	300,967		1,422,039
Total Allocation	\$49,216,730	\$11,672,666	\$37,544,064	\$1,593,466	100.00%	\$10,079,199	\$30,572,329	\$79,789,059

Budget and Evaluation

	Indirect Allocation Units	Indirect Allocation Ratio	Total Allocation
Aviation	32.67	2.7%	\$40,463
Budget	71.27	5.8%	88,283
Business Support Services			
Administration	20.05	1.6%	24,830
Equipment Management	25.98	2.1%	32,186
Information Technology	25.98	2.1%	32,186
Procurement	23.02	1.9%	28,508
Radio	17.08	1.4%	21,151
City Clerk	13.36	1.1%	16,553
City Attorney	9.65	0.8%	11,955
City Manager			
City Administration	110.62	9.0%	137,022
Community Relations	15.59	1.3%	19,312
Corporate Communications	17.82	1.5%	22,071
311	21.53	1.8%	26,669
Economic Development	35.64	2.9%	44,141
Internal Audit	16.33	1.3%	20,232
Office of the CIO	32.67	2.7%	40,463
Engineering & Property Mgmt			
Engineering	30.44	2.5%	37,704
Landscape Management	11.88	1.0%	14,714
CMGC	9.65	0.8%	11,955
Building Maintenance	11.14	0.9%	13,794
Cultural Facilities	5.94	0.5%	7,357
Storm Water	19.30	1.6%	23,910
Finance			
Accounting	14.85	1.2%	18,392
Business Systems	17.08	1.4%	21,151
Treasury	20.79	1.7%	25,749
Revenue	17.08	1.4%	21,151
Administration	18.56	1.5%	22,990
Risk Management	12.62	1.0%	15,633
Fire	40.83	3.3%	50,579
Human Resources			
Human Resources	9.65	0.8%	11,955
HR Mgmt System	5.94	0.5%	7,357
Training	5.94	0.5%	7,357
Mayor / Council	20.05	1.6%	24,830
Neighborhood Development	40.09	3.3%	49,659
Planning	31.92	2.6%	39,543
Police	82.41	6.7%	102,077
Solid Waste Services			
Administration	12.62	1.0%	15,633
Public Service	6.68	0.5%	8,277
Collection	15.59	1.3%	19,312
Special Services	8.17	0.7%	10,116
Transportation			
Dept Services/Admin	15.59	1.3%	19,312
Transpo Plan & Design	7.42	0.6%	9,196
Development Services	8.91	0.7%	11,035
Engineering & Ops	8.91	0.7%	11,035
Transportation Ops	14.11	1.2%	17,473
Public Service & Comm	5.94	0.5%	7,357
Street Maintenance	28.21	2.3%	34,945
Right of Way Management	8.17	0.7%	10,116
Transit	66.82	5.5%	82,765
CharMeck Utilities	89.09	7.3%	110,354
General Government	13.36	1.1%	16,553
Total Allocation	1,225.00	100.0%	\$1,517,363

Notes:
Allocation Method:
 Time estimated by Budget staff

GL 23000	\$1,479,455
Equipment Depreciation	\$37,908
Technology Refresh	
Total Allocation:	\$1,517,363

	Admin	Equip Mgmt	IT	Procurement	Total Allocation
Aviation			\$358,874	\$116,895	\$475,769
Budget			98,770	4,150	102,920
Business Support Services					
Administration			62,552	18,118	80,670
Equipment Management	\$504,540	450	316,671	169,319	990,980
Information Technology	317,537	\$6		76,338	393,881
Procurement	224,716		70,371		295,087
Radio	242,521	66	121,195	20,033	383,814
City Clerk			88,241	35	88,277
City Attorney			135,664	3,795	139,459
City Manager					
City Administration			84,926	961	85,887
Community Relations			66,054	801	66,855
Corporate Communications		13	62,908	1,876	64,797
311			481,247	16,424	497,671
Economic Development			84,926	2,810	87,736
Internal Audit			53,472	833	54,305
Office of the CIO			28,309		
Engineering & Property Mgmt					
Engineering		181	697,138	19,829	717,148
Landscape Management		2,047	173,510	4,935	180,492
CMGC		63	49,574	1,410	51,047
Building Maintenance		237	96,050	2,732	99,019
Cultural Facilities			6,197	176	6,373
Storm Water		13	256,383	7,579	263,975
Finance					
Accounting			196,753	3,319	200,072
Business Systems			78,814	1,408	80,222
Treasury			17,301	704	18,005
Revenue			1,337,853	2,012	1,339,865
Administration			255,794	503	256,297
Risk Management		21	84,939	2,716	87,675
Fire		17,196	1,443,161	96,554	1,556,911
Human Resources					
Human Resources			133,231	1,509	134,739
HR Mgmt System			266,462	425	266,887
Training			399,693	886	400,578
Mayor / Council			19,956	1,166	21,122
Neighborhood Development		577	502,921	16,491	519,989
Planning		37	289,306	986	290,330
Police		20,784	126,957	129,774	277,516
Solid Waste Services					
Administration			17,532	547	18,079
Public Service			4,383	137	4,520
Collection		20,575	214,770	6,703	242,048
Special Services		3,702	79,991	2,497	86,190
Transportation					
Dept Services/Admin		12	28,089	1,793	29,895
Transpo Plan & Design		74	57,056	3,642	60,772
Development Services			26,334	1,681	28,015
Engineering & Ops		241	77,245	4,931	82,417
Transportation Ops		1,191	110,601	7,060	118,852
Public Service & Comm		19	21,067	1,345	22,430
Street Maintenance		11,643	424,848	27,120	463,612
Right of Way Management		13	10,533		
Transit		10,331	1,056,779	138,823	1,205,933
CharMeck Utilities		15,481	1,375,089	93,659	1,484,229
General Government			15,316		15,316
Total Allocation	\$1,289,313	\$104,975	\$12,065,805	\$1,017,442	\$14,438,680

	Indirect Allocation Units	Indirect Allocation Ratio	Total Allocation
Aviation			
Budget			
Business Support Services			
Administration			
Equipment Management	441,638	39.13%	504,540
Information Technology	277,949	24.63%	317,537
Procurement	196,701	17.43%	224,716
Radio	212,285	18.81%	242,521
City Clerk			
City Attorney			
City Manager			
City Administration			
Community Relations			
Corporate Communications			
311			
Economic Development			
Internal Audit			
Office of the CIO			
Engineering & Property Mgmt			
Engineering			
Landscape Management			
CMGC			
Building Maintenance			
Cultural Facilities			
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			
Development Services			
Engineering & Ops			
Transportation Ops			
Public Service & Comm			
Street Maintenance			
Right of Way Management			
Transit			
CharMeck Utilities			
General Government			
Total Allocation	<u>1,128,574</u>	<u>100%</u>	<u>1,289,313</u>

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

GL 31010	\$1,333,916
Cable Revenues	(\$205,342)
Tech Refresh	
Equipment Depreciation	<u>160,739</u>
Indirect Allocation	<u>\$1,289,313</u>

BSS Equipment Maintenance

	Allocation Units	Indirect Allocation Ratio	Total Allocation
Aviation	0		
Budget	0		
Business Support Services			
Administration	0		
Equipment Management	62,685	0.43%	450
Information Technology	799	0.01%	\$6
Procurement	0	0.00%	
Radio	9,126	0.06%	\$66
City Clerk	0		
City Attorney	0		
City Manager			
City Administration			
Community Relations			
Corporate Communications 311	1,864	0.01%	\$13
Economic Development			
Internal Audit			
Office of the CIO			
Engineering & Property Mgmt			
Engineering	25,249	0.17%	\$181
Landscape Management	285,154	1.95%	\$2,047
CMGC	8,797	0.06%	\$63
Building Maintenance	33,059	0.23%	\$237
Cultural Facilities		0.00%	
Storm Water	1,827	0.01%	\$13
Finance			
Accounting			
Business Systems			
Treasury			
Revenue			
Administration			
Risk Management	2,863	0.02%	\$21
Fire	2,395,487	16.38%	\$17,196
Human Resources			
Human Resources	0		
HR Mgmt System	0		
Training	0		
Mayor / Council	0		
Neighborhood Development	80,330	0.55%	\$577
Planning	5,220	0.04%	\$37
Police	2,895,292	19.80%	\$20,784
Solid Waste Services			
Administration	416		\$0
Public Service	0		
Collection	2,866,129	19.60%	\$20,575
Special Services	515,716	3.53%	\$3,702
Transportation			
Dept Services/Admin	1,712	0.01%	\$12
Transpo Plan & Design	10,326	0.07%	\$74
Development Services			
Engineering & Ops	33,518	0.23%	\$241
Transportation Ops	165,869	1.13%	\$1,191
Public Service & Comm	2,613	0.02%	\$19
Street Maintenance	1,621,944	11.09%	\$11,643
Right of Way Management	1,861	0.01%	\$13
Transit	1,439,145	9.84%	\$10,331
CharMeck Utilities	2,156,569	14.75%	\$15,481
General Government			\$0
Total Allocation	<u>14,623,569</u>	<u>100.00%</u>	<u>\$104,975</u>

Notes:

Allocation Method:

Ratio of budgeted interdepartmental charges

GL 31020& 31024	12,722,871
Departmental Charges	-9,994,360
County Share	-2,728,511
Total	<u>0</u>
Equipment Depreciation	52,525
Tech Refresh	
Facility Cost - depreciation	<u>52,453</u>
Total Allocation	<u>\$104,978</u>

	Direct Allocation	Allocation Units	Allocation Ratio	Indirect Allocation	Total Allocation	
Aviation	135,889	116	3.91%	\$222,985	\$358,874	
Budget	69,935	15	0.51%	28,834	98,770	
Business Support Services						
Administration	31,796	16	0.54%	30,757	62,552	
Equipment Management	160,966	81	2.73%	155,705	316,671	
Information Technology	-					
Procurement	35,770	18	0.61%	34,601	70,371	
Radio	61,604	31	1.05%	59,591	121,195	
City Clerk	67,096	11	0.37%	21,145	88,241	
City Attorney	77,995	30	1.01%	57,669	135,664	
City Manager						
City Administration	33,024	27	0.91%	51,902	84,926	
Community Relations	25,686	21	0.71%	40,368	66,054	
Corporate Communications	24,462	20	0.67%	38,446	62,908	
311	187,138	153	5.16%	294,109	481,247	
Economic Development	33,024	27	0.91%	51,902	84,926	
Internal Audit	20,793	17	0.57%	32,679	53,472	
Office of the CIO	11,008	9	0.30%	17,301	28,309	
Engineering & Property Mgmt						
Engineering	268,556	223	7.52%	428,582	697,138	
Landscape Management	66,841	55	1.87%	106,669	173,510	
CMGC	19,097	16	0.54%	30,477	49,574	
Building Maintenance	37,001	31	1.04%	59,049	96,050	
Cultural Facilities	2,387	2	0.07%	3,810	6,197	
Storm Water	62,232	101	3.41%	194,151	256,383	
Finance						
Accounting	127,551	36	1.21%	69,202	196,753	
Business Systems	-	41	1.38%	78,814	78,814	
Treasury	-	9	0.30%	17,301	17,301	
Revenue	1,282,107	29	0.98%	55,746	1,337,853	
Administration	240,416	8	0.27%	15,378	255,794	
Risk Management	21,503	33	1.11%	63,435	84,939	
Fire	749,216	361	12.18%	693,945	1,443,161	
Human Resources						
Human Resources	104,397	15	0.51%	28,834	133,231	
HR Mgmt System	208,793	30	1.01%	57,669	266,462	
Training	313,190	45	1.52%	86,503	399,693	
Mayor / Council	4,578	8	0.27%	15,378	19,956	
Neighborhood Development	208,812	153	5.16%	294,109	502,921	
Planning	139,368	78	2.63%	149,938	289,306	
Police	126,957				126,957	
Solid Waste Services						
Administration	9,125	4	0.15%	8,407	17,532	
Public Service	2,281	1	0.04%	2,102	4,383	
Collection	111,778	54	1.81%	102,992	214,770	
Special Services	41,632	20	0.67%	38,359	79,991	
Transportation						
Dept Services/Admin	10,585	9	0.31%	17,504	28,089	
Transpo Plan & Design	21,502	18	0.62%	35,554	57,056	
Development Services	9,924	9	0.29%	16,410	26,334	
Engineering & Ops	29,110	25	0.85%	48,135	77,245	
Transportation Ops	41,680	36	1.21%	68,921	110,601	
Public Service & Comm	7,939	7	0.23%	13,128	21,067	
Street Maintenance	160,104	138	4.65%	264,744	424,848	
Right of Way Management	3,970	3	0.12%	6,564	10,533	
Transit	476,249	302	10.19%	580,530	1,056,779	
CharMeck Utilities	481,226	465	15.69%	893,862	1,375,089	
General Government	3,783	6	0.20%	11,534	15,316	
Total Allocation	\$6,370,077	2,963	100.00%	\$5,695,728	\$12,065,805	

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

Total Allocation:
GL 31041 & 31045 \$10,806,428
Technology Amortization 1,053,124
Equipment Depreciation 206,253
Technology Refresh
Direct Allocation (6,370,077)
Indirect Allocation \$5,695,728

	Direct Allocation	Allocation Units	Indirect Allocation Ratio	Indirect Allocation	Total Allocation	
Aviation	13,718	13,901,568	12.93%	\$103,178	\$116,895	
Budget	2,509	221,175	0.21%	\$1,642	4,150	
Business Support Services						
Administration	2,440	2,112,308	1.97%	\$15,678	18,118	
Equipment Management	28,131	19,022,931	17.70%	\$141,189	169,319	
Information Technology	13,827	8,422,366	7.84%	\$62,511	76,338	
Procurement						
Radio	2,789	2,323,411	2.16%	\$17,244	20,033	
City Clerk	35				35	
City Attorney	3,622	23,416	0.02%	\$174	3,795	
City Manager						
City Administration	754	28,008	0.03%	\$208	961	
Community Relations	628	23,340	0.02%	\$173	801	
Corporate Communications	1,546	44,346	0.04%	\$329	1,876	
311	8,502	1,067,360	0.99%	\$7,922	16,424	
Economic Development	1,879	125,489	0.12%	\$931	2,810	
Internal Audit	636	26,547	0.02%	\$197	833	
Office of the CIO	3,227	71,320	0.07%	\$529	3,756	
Engineering & Property Mgmt						
Engineering	1,142	2,517,835	2.34%	\$18,687	19,829	
Landscape Management	284	626,661	0.58%	\$4,651	4,935	
CMGC	81	179,046	0.17%	\$1,329	1,410	
Building Maintenance	157	346,902	0.32%	\$2,575	2,732	
Cultural Facilities	10	22,381	0.02%	\$166	176	
Storm Water	436	962,373	0.90%	\$7,143	7,579	
Finance						
Accounting	2,962	48,155	0.04%	\$357	3,319	
Business Systems	1,256	20,429	0.02%	\$152	1,408	
Treasury	628	10,215	0.01%	\$76	704	
Revenue	1,795	29,185	0.03%	\$217	2,012	
Administration	449	7,296	0.01%	\$54	503	
Risk Management	2,423	39,400	0.04%	\$292	2,716	
Fire	13,364	11,208,463	10.43%	\$83,189	96,554	
Human Resources						
Human Resources	546	129,729	0.12%	\$963	1,509	
HR Mgmt System	154	36,544	0.03%	\$271	425	
Training	307	77,905	0.07%	\$578	886	
Mayor / Council	1,166				1,166	
Neighborhood Development	13,877	352,245	0.33%	\$2,614	16,491	
Planning	406	78,161	0.07%	\$580	986	
Police	52,813	10,369,316	9.65%	\$76,961	129,774	
Solid Waste Services						
Administration	436	15,020	0.01%	\$111	547	
Public Service	109	3,755	0.00%	\$28	137	
Collection	5,338	183,997	0.17%	\$1,366	6,703	
Special Services	1,988	68,530	0.06%	\$509	2,497	
Transportation						
Dept Services/Admin	624	157,460	0.15%	\$1,169	1,793	
Transpo Plan & Design	1,268	319,840	0.30%	\$2,374	3,642	
Development Services	585	147,619	0.14%	\$1,096	1,681	
Engineering & Ops	1,717	433,014	0.40%	\$3,214	4,931	
Transportation Ops	2,459	619,998	0.58%	\$4,602	7,060	
Public Service & Comm	468	118,095	0.11%	\$877	1,345	
Street Maintenance	9,444	2,381,580	2.22%	\$17,676	27,120	
Right of Way Management	234	59,047	0.05%	\$438	672	
Transit	3,869	18,182,977	16.92%	\$134,954	138,823	
CharMeck Utilities	17,136	10,310,198	9.59%	\$76,522	93,659	
General Government						
Total Allocation	<u>\$224,175</u>	<u>\$107,476,956</u>	<u>100.00%</u>	<u>\$797,696</u>	<u>\$1,021,871</u>	

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

GL 31051 & 31032	\$1,549,449
GL 5445 County Share	-437,835
US Communities Revenue	-90,000
Tech Refresh	
Equipment Depreciation	257
Direct Allocation	<u>-224,175</u>
Indirect Allocation	<u>797,696</u>

	Allocation Units	Allocation Ratio	Total Allocation
Aviation	40.00	0.20%	3,545
Budget	160.00	0.79%	14,182
Business Support Services			
Administration	48.00	0.24%	4,254
Equipment Management	98.00	0.49%	8,686
Information Technology	270.00	1.34%	23,931
Procurement	540.00	2.67%	47,863
Radio	0.00	0.00%	
City Clerk	20.00	0.10%	1,773
City Attorney		0.00%	
City Manager			
City Administration	40.00	0.20%	3,545
Community Relations	4.00	0.02%	355
Corporate Communications	24.00	0.12%	2,127
311	4.00	0.02%	355
Economic Development	80.00	0.40%	7,091
Internal Audit	4.00	0.02%	355
Office of the CIO	25.00	0.12%	2,216
Engineering & Property Mgmt			
Engineering	2,751.00	13.62%	243,835
Landscape Management	65.00	0.32%	5,761
CMGC	33.00	0.16%	2,925
Building Maintenance	33.00	0.16%	2,925
Cultural Facilities	33.00	0.16%	2,925
Storm Water	274.00	1.36%	24,286
Finance			
Accounting	8.00	0.04%	709
Business Systems	14.00	0.07%	1,241
Treasury	64.00	0.32%	5,673
Revenue	12.00	0.06%	1,064
Administration	6.00	0.03%	532
Risk Management	156.00	0.77%	13,827
Fire	200.00	0.99%	17,727
Human Resources			
Human Resources	360.00	1.78%	31,909
HR Mgmt System	40.00	0.20%	3,545
Training	4.00	0.02%	355
Mayor / Council	9,417.00	46.63%	834,675
Neighborhood Development	1,642.00	8.13%	145,538
Planning	560.00	2.77%	49,636
Police	40.00	0.20%	3,545
Solid Waste Services			
Administration	0.00	0.00%	
Public Service	0.00	0.00%	
Collection	190.00	0.94%	16,841
Special Services	22.00	0.11%	1,950
Transportation			
Dept Services/Admin	129.00	0.64%	11,434
Transpo Plan & Design	75.00	0.37%	6,648
Development Services	0.00	0.00%	
Engineering & Ops	200.00	0.99%	17,727
Transportation Ops	0.00	0.00%	
Public Service & Comm	18.00	0.09%	1,595
Street Maintenance	27.00	0.13%	2,393
Right of Way Management	0.00	0.00%	0
Transit	203.00	1.01%	17,993
CharMeck Utilities	506.00	2.51%	44,849
General Government	1,755.00	8.69%	155,554
Total Allocation	<u>20,194</u>	<u>100.00%</u>	<u>1,789,893</u>

Notes:
Allocation Method:
 Estimated by staff

 GL 50100
 Technology Refresh
Total Allocation:

1,789,893
\$1,789,893

City Manager Summary

	Admin	Corp Comm	Customer Service	Internal Audit	OCIO	Total Allocation
Aviation	\$57,728	\$21,758	\$3,167	\$45,025	\$118,326	\$246,003
Budget	2,800	38,518	963	18,010	47,330	\$107,621
Business Support Services						
Administration	3,016	10,291	2,664		23,665	\$39,636
Equipment Management	28,218	5,881		18,010	47,330	\$99,439
Information Technology	12,493	86,562	1,634	18,010	118,326	\$237,024
Procurement	3,231	0	704	72,040	23,665	\$99,640
Radio	3,446	0			70,995	\$74,442
City Clerk	1,292	15,231	5,173	9,005	23,665	\$54,366
City Attorney	5,708	3,764	2,744	36,020	47,330	\$95,566
City Manager						
City Administration	2,585	40,341	6,736	9,005	5,916	\$64,582
Community Relations	2,154	28,050	1,030		5,916	\$37,151
Corporate Communications	4,093	335,838	515		47,330	\$387,776
311	28,649	48,809	0		70,995	\$148,452
Economic Development	5,385	51,572	720	9,005	5,916	\$72,599
Internal Audit	1,939	353	71		5,916	\$8,279
Office of the CIO		0	0			\$0
Engineering & Property Mgmt						
Engineering	48,466	55,806	19,839	36,020	94,660	\$254,791
Landscape Management	12,063	16,054	16,869		23,665	\$68,650
CMGC	3,446	6,586		0	5,916	\$15,949
Building Maintenance	6,678		2,752	0	11,833	\$21,262
Cultural Facilities	431				5,916	\$6,347
Storm Water	18,525	35,166	31,459	0	70,995	\$156,144
Finance						
Accounting	7,108	1,176	0	72,040	47,330	\$127,654
Business Systems	3,016	0		0	47,330	\$50,346
Treasury	1,508	882		9,005	47,330	\$58,725
Revenue	4,308	1,294		36,020	47,330	\$88,952
Administration	1,077	1,764	0		23,665	\$26,506
Risk Management	5,816	1,294	3,439	9,005	5,916	\$25,470
Fire	237,375	42,222	19,885	27,015	189,321	\$515,817
Human Resources						
Human Resources	3,823	79,740	20,513	27,015	55,219	\$186,310
HR Mgmt System	1,077			9,005	55,219	\$65,301
Training	2,154	12,232	633		55,219	\$70,237
Mayor / Council	717,563	195,705	1,856	9,005	5,916	\$930,044
Neighborhood Development	27,572	137,664	146,142	18,010	17,749	\$347,136
Planning	13,570	69,920	4,181	9,005	17,749	\$114,424
Police	456,978	88,679	1,700,427	27,015	236,651	\$2,509,750
Solid Waste Services						
Administration	3,446	8,468	54,523		11,833	\$78,270
Public Service	862	34,107			11,833	\$46,801
Collection	42,219	0	1,019,608	135,074	11,833	\$1,208,734
Special Services	15,724	2,587	49,018		11,833	\$79,163
Transportation						
Dept Services/Admin	3,446	11,467	87,774		17,749	\$120,436
Transpo Plan & Design	7,001	12,349			17,749	\$37,099
Development Services	3,231		0		17,749	\$20,980
Engineering & Ops	9,478	20,758	0		17,749	\$47,985
Transportation Ops	13,570	76,682	0		17,749	\$108,002
Public Service & Comm	2,585	38,282	0		17,749	\$58,616
Street Maintenance	52,128	9,115	26,130	36,020	17,749	\$141,141
Right of Way Management		0	0		17,749	\$17,749
Transit	84,600	94,265	30,055	54,030	212,986	\$475,936
CharMeck Utilities	175,231	110,966	1,608,921	135,074	236,651	\$2,266,843
General Government		46,162	525,667		0	571,829
Total Allocation	<u>\$2,148,811</u>	<u>\$1,898,357</u>	<u>\$5,395,810</u>	<u>\$882,486</u>	<u>\$2,366,511</u>	<u>\$12,691,975</u>

City Manager: Administration

	Direct Allocation	Indirect Allocation			Total Allocation
		Units	Ratio	Total	
Aviation		268	4.0%	57,728	\$57,728
Budget		13	0.2%	2,800	2,800
Business Support Services					
Administration		14	0.2%	3,016	3,016
Equipment Management		131	2.0%	28,218	28,218
Information Technology		58	0.9%	12,493	12,493
Procurement		15	0.2%	3,231	3,231
Radio		16	0.2%	3,446	3,446
City Clerk		6	0.1%	1,292	1,292
City Attorney		27	0.4%	5,708	5,708
City Manager					
City Administration		12	0.2%	2,585	2,585
Community Relations		10	0.2%	2,154	2,154
Corporate Communications		19	0.3%	4,093	4,093
311		133	2.0%	28,649	28,649
Economic Development		25	0.4%	5,385	5,385
Internal Audit		9	0.1%	1,939	1,939
Office of the CIO		12	0.2%	2,585	
Engineering & Property Mgmt					
Engineering		225	3.4%	48,466	48,466
Landscape Management		56	0.8%	12,063	12,063
CMGC		16	0.2%	3,446	3,446
Building Maintenance		31	0.5%	6,678	6,678
Cultural Facilities		2	0.0%	431	431
Storm Water		86	1.3%	18,525	18,525
Finance					
Accounting		33	0.5%	7,108	7,108
Business Systems		14	0.2%	3,016	3,016
Treasury		7	0.1%	1,508	1,508
Revenue		20	0.3%	4,308	4,308
Administration		5	0.1%	1,077	1,077
Risk Management		27	0.4%	5,816	5,816
Fire		1,102	16.5%	237,375	237,375
Human Resources					
Human Resources		18	0.3%	3,823	3,823
HR Mgmt System		5	0.1%	1,077	1,077
Training		10	0.2%	2,154	2,154
Mayor / Council	\$717,563				717,563
Neighborhood Development		128	1.9%	27,572	27,572
Planning		63	0.9%	13,570	13,570
Police		2,122	31.8%	456,978	456,978
Solid Waste Services					
Administration		16	0.2%	3,446	3,446
Public Service		4	0.1%	862	862
Collection		196	2.9%	42,219	42,219
Special Services		73	1.1%	15,724	15,724
Transportation					
Dept Services/Admin		16	0.2%	3,446	3,446
Transpo Plan & Design		33	0.5%	7,001	7,001
Development Services		15	0.2%	3,231	3,231
Engineering & Ops		44	0.7%	9,478	9,478
Transportation Ops		63	0.9%	13,570	13,570
Public Service & Comm		12	0.2%	2,585	2,585
Street Maintenance		242	3.6%	52,128	52,128
Right of Way Management		6	0.1%	1,292	1,292
Transit		393	5.9%	84,600	84,600
CharMeck Utilities		814	12.2%	175,231	175,231
General Government					
Total Allocation	<u>\$717,563</u>	<u>6,662.50</u>	<u>100.0%</u>	<u>1,435,125</u>	<u>\$2,150,103</u>

Notes:

Allocation Method:
Direct Allocation estimated by City Mgr staff

Indirect Allocation by number of employees

Total Allocation:

GL 10200	\$2,152,688
Direct to Mayor/Council	(717,563)
Equipment Depreciation	
Technology Refresh	
Indirect Allocation	<u>\$1,435,125</u>

City Manager: Corporate Communications

	Direct	Indirect Allocation		Total
	Allocation	Units	Ratio	Allocation
Aviation		370	1.14%	\$21,758
Budget		655	2.02%	38,518
Business Support Services				
Administration		175	0.54%	10,291
Equipment Management		100	0.31%	5,881
Information Technology		1,472	4.54%	86,562
Procurement				
Radio				
City Clerk		259	0.80%	15,231
City Attorney		64	0.20%	3,764
City Manager				
City Administration		686	2.11%	40,341
Community Relations		477	1.47%	28,050
Corporate Communications		5,711	17.60%	335,838
311		830	2.56%	48,809
Economic Development		877	2.70%	51,572
Internal Audit		6	0.02%	353
Office of the CIO		54	0.17%	
Engineering & Property Mgmt				
Engineering		949	2.92%	55,806
Landscape Management		273	0.84%	16,054
CMGC		112	0.35%	6,586
Building Maintenance		15	0.05%	882
Cultural Facilities		97	0.30%	5,704
Storm Water		598	1.84%	35,166
Finance				
Accounting		20	0.06%	1,176
Business Systems				
Treasury		15	0.05%	882
Revenue		22	0.07%	1,294
Administration		30	0.09%	1,764
Risk Management		22	0.07%	1,294
Fire		718	2.21%	42,222
Human Resources				
Human Resources		1,356	4.18%	79,740
HR Mgmt System				
Training		208	0.64%	12,232
Mayor / Council		3,328	10.26%	195,705
Neighborhood Development		2,341	7.21%	137,664
Planning		1,189	3.66%	69,920
Police		1,508	4.65%	88,679
Solid Waste Services				
Administration		144	0.44%	8,468
Public Service		580	1.79%	34,107
Collection				
Special Services		44	0.14%	2,587
Transportation				
Dept Services/Admin		195	0.60%	11,467
Transpo Plan & Design		210	0.65%	12,349
Development Services				
Engineering & Ops		353	1.09%	20,758
Transportation Ops		1,304	4.02%	76,682
Public Service & Comm		651	2.01%	38,282
Street Maintenance		155	0.48%	9,115
Right of Way Management				
Transit		1,603	4.94%	94,265
CharMeck Utilities		1,887	5.82%	110,966
General Government		785	2.42%	46,162
Total Allocation		<u>32,448.00</u>	<u>100.00%</u>	<u>\$1,904,944</u>

Notes:
Allocation Method:
 Estimated by staff

GL 10300	\$1,791,737
GL 5460 BOCC Rev	(10,000)
GL 5460 CMS Rev	(10,000)
Equipment Depreciation	136,382
Technology Refresh	
Total Allocation	<u><u>\$1,908,119</u></u>

	Direct Allocation	Indirect Allocation		Total Allocation
		Units	Ratio	
Aviation		756	0.06%	\$3,167
Budget		230	0.02%	963
Business Support Services				
Administration		636	0.05%	2,664
Equipment Management		57	0.00%	239
Information Technology		390	0.03%	1,634
Procurement		168	0.01%	704
Radio				
City Clerk		1,235	0.10%	5,173
City Attorney		655	0.05%	2,744
City Manager				
City Administration		1,608	0.12%	6,736
Community Relations		246	0.02%	1,030
Corporate Communications		123	0.01%	515
311				
Economic Development		172	0.01%	720
Internal Audit		17	0.00%	71
Office of the CIO				
Engineering & Property Mgmt				
Engineering		4,736	0.37%	19,839
Landscape Management		4,027	0.31%	16,869
CMGC				
Building Maintenance		657	0.05%	2,752
Cultural Facilities				
Storm Water		7,510	0.58%	31,459
Finance				
Accounting				
Business Systems				
Treasury				
Revenue				
Administration				
Risk Management		821	0.06%	3,439
Fire		4,747	0.37%	19,885
Human Resources				
Human Resources		4,897	0.38%	20,513
HR Mgmt System				
Training		151	0.01%	633
Mayor / Council		443	0.03%	1,856
Neighborhood Development		34,888	2.71%	146,142
Planning		998	0.08%	4,181
Police		405,938	31.51%	1,700,427
Solid Waste Services				
Administration		13,016	1.01%	54,523
Public Service				
Collection		243,408	18.90%	1,019,608
Special Services		11,702	0.91%	49,018
Transportation				
Dept Services/Admin		20,954	1.63%	87,774
Transpo Plan & Design				
Development Services				
Engineering & Ops				
Transportation Ops				
Public Service & Comm				
Street Maintenance		6,238	0.48%	26,130
Right of Way Management				
Transit		7,175	0.56%	30,055
CharMeck Utilities		384,093	29.82%	1,608,921
General Government		125,491	9.74%	525,667
Total Allocation		<u>1,288,183</u>	<u>100.00%</u>	<u>\$5,396,049</u>

Notes:
Allocation Method:
 Number of calls received

GL 10700	\$7,115,057
GL 5447 - County share	(1,849,915)
Tech Refresh	
Equipment Depreciation	130,907
Total Allocation:	<u>\$5,396,049</u>

City Manager: Internal Audit

	Direct Allocation	Indirect Allocation		Total Allocation
		Units	Ratio	
Aviation		5.00	5.00%	\$45,025
Budget		2.00	2.00%	18,010
Business Support Services				
Administration				
Equipment Management		2.00	2.00%	18,010
Information Technology		2.00	2.00%	18,010
Procurement		8.00	8.00%	72,040
Radio				
City Clerk		1.00	1.00%	9,005
City Attorney		4.00	4.00%	36,020
City Manager				
City Administration		1.00	1.00%	9,005
Community Relations				
Corporate Communications				
311				
Economic Development		1.00	1.00%	9,005
Internal Audit				
Office of the CIO		2.00	2.00%	
Engineering & Property Mgmt				
Engineering		4.00	4.00%	36,020
Landscape Management				
CMGC				
Building Maintenance				
Cultural Facilities				
Storm Water				
Finance				
Accounting		8.00	8.00%	72,040
Business Systems				
Treasury		1.00	1.00%	9,005
Revenue		4.00	4.00%	36,020
Administration				
Risk Management		1.00	1.00%	9,005
Fire		3.00	3.00%	27,015
Human Resources				
Human Resources		3.00	3.00%	27,015
HR Mgmt System		1.00	1.00%	9,005
Training				
Mayor / Council		1.00	1.00%	9,005
Neighborhood Development		2.00	2.00%	18,010
Planning		1.00	1.00%	9,005
Police		3.00	3.00%	27,015
Solid Waste Services				
Administration				
Public Service				
Collection		15.00	15.00%	135,074
Special Services				
Transportation				
Dept Services/Admin				
Transpo Plan & Design				
Development Services				
Engineering & Ops				
Transportation Ops				
Public Service & Comm				
Street Maintenance		4.00	4.00%	36,020
Right of Way Management				
Transit		6.00	6.00%	54,030
CharMeck Utilities		15.00	15.00%	135,074
General Government				
Total Allocation		100.00	100.00%	882,486

Notes:

Allocation Method:

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

GL 10900	\$1,083,135
Technology Refresh	-182,639
Total Allocation:	<u>\$900,496</u>

	Direct	Indirect Allocation		Total
	Allocation	Units	Ratio	
Aviation		5.00	5.00%	\$118,326
Budget		2.00	2.00%	47,330
Business Support Services				
Administration		1.00	1.00%	23,665
Equipment Management		2.00	2.00%	47,330
Information Technology		5.00	5.00%	118,326
Procurement		1.00	1.00%	23,665
Radio		3.00	3.00%	70,995
City Clerk		1.00	1.00%	23,665
City Attorney		2.00	2.00%	47,330
City Manager				
City Administration		0.25	0.25%	5,916
Community Relations		0.25	0.25%	5,916
Corporate Communications		2.00	2.00%	47,330
311		3.00	3.00%	70,995
Economic Development		0.25	0.25%	5,916
Internal Audit		0.25	0.25%	5,916
Office of the CIO				
Engineering & Property Mgmt				
Engineering		4.00	4.00%	94,660
Landscape Management		1.00	1.00%	23,665
CMGC		0.25	0.25%	5,916
Building Maintenance		0.50	0.50%	11,833
Cultural Facilities		0.25	0.25%	5,916
Storm Water		3.00	3.00%	70,995
Finance				
Accounting		2.00	2.00%	47,330
Business Systems		2.00	2.00%	47,330
Treasury		2.00	2.00%	47,330
Revenue		2.00	2.00%	47,330
Administration		1.00	1.00%	23,665
Risk Management		0.25	0.25%	5,916
Fire		8.00	8.00%	189,321
Human Resources				
Human Resources		2.33	2.33%	55,219
HR Mgmt System		2.33	2.33%	55,219
Training		2.33	2.33%	55,219
Mayor / Council		0.25	0.25%	5,916
Neighborhood Development		0.75	0.75%	17,749
Planning		0.75	0.75%	17,749
Police		10.00	10.00%	236,651
Solid Waste Services				
Administration		0.50	0.50%	11,833
Public Service		0.50	0.50%	11,833
Collection		0.50	0.50%	11,833
Special Services		0.50	0.50%	11,833
Transportation				
Dept Services/Admin		0.75	0.75%	17,749
Transpo Plan & Design		0.75	0.75%	17,749
Development Services		0.75	0.75%	17,749
Engineering & Ops		0.75	0.75%	17,749
Transportation Ops		0.75	0.75%	17,749
Public Service & Comm		0.75	0.75%	17,749
Street Maintenance		0.75	0.75%	17,749
Right of Way Management		0.75	0.75%	17,749
Transit		9.00	9.00%	212,986
CharMeck Utilities		10.00	10.00%	236,651
General Government		0.00	0.00%	0
Total Allocation		<u>100.00</u>	<u>100.00%</u>	<u>2,366,511</u>

Notes:

Allocation Method:

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

GL 11000	\$2,366,511
Technology Refresh	
Total Allocation:	<u>\$2,366,511</u>

Engineering Summary

	Bldg Maintenance	CMGC	Total Allocation
Aviation			
Budget		\$5,678	\$5,678
Business Support Services			
Administration		10,641	10,641
Equipment Management	\$25,369		25,369
Information Technology		21,205	21,205
Procurement	661	5,922	6,584
Radio	8,752		8,752
City Clerk		5,709	5,709
City Attorney		8,561	8,561
City Manager			
City Administration		10,878	10,878
Community Relations		11,065	11,065
Corporate Communications 311		19,688	19,688
Economic Development		8,364	8,364
Internal Audit		4,281	4,281
Office of the CIO		2,550	2,550
Engineering & Property Mgmt			
Engineering	3,489	55,087	58,576
Landscape Management	8,587		8,587
CMGC	1,875		1,875
Building Maintenance			
Cultural Facilities	86,384		86,384
Storm Water		27,363	27,363
Finance			
Accounting		11,009	11,009
Business Systems		3,636	3,636
Treasury		2,688	2,688
Revenue		10,831	10,831
Administration		10,988	10,988
Risk Management	541		541
Fire	160,221		160,221
Human Resources			
Human Resources		11,330	11,330
HR Mgmt System		3,299	3,299
Training		15,696	15,696
Mayor / Council		9,389	9,389
Neighborhood Development	12,103	44,430	56,533
Planning		35,049	35,049
Police	135,846		135,846
Solid Waste Services			
Administration		15,309	15,309
Public Service			
Collection	9,092		9,092
Special Services	4,078		4,078
Transportation			
Dept Services/Admin		18,373	18,373
Transpo Plan & Design		7,325	7,325
Development Services		6,137	6,137
Engineering & Ops		6,360	6,360
Transportation Ops	2,871	10,250	13,122
Public Service & Comm		3,286	3,286
Street Maintenance	24,513		24,513
Right of Way Management			
Transit	3,432	28,271	31,703
CharMeck Utilities		486	486
General Government	31,075	19,647	50,722
	#REF!		
Total Allocation	<u>\$518,889</u>	<u>\$470,782</u>	<u>\$989,671</u>

Engineering: Building Maintenance

	Allocation Units	Allocation Ratio	Total Allocation
Aviation			
Budget			
Business Support Services			
Administration			
Equipment Management	103,485	4.89%	\$25,369
Information Technology			
Procurement	2,698	0.13%	661
Radio	35,700	1.69%	8,752
City Clerk			
City Attorney			
City Manager			
City Administration			
Community Relations			
Corporate Communications			
311			
Economic Development			
Internal Audit			
Office of the CIO			
Engineering & Property Mgmt			
Engineering	14,232	0.67%	3,489
Landscape Management	35,026	1.65%	8,587
CMGC	7,650	0.36%	1,875
Building Maintenance			
Cultural Facilities	352,375	16.65%	86,384
Storm Water			
Finance			
Accounting			
Business Systems			
Treasury			
Revenue			
Administration			
Risk Management	2,208	0.10%	541
Fire	653,568	30.88%	160,221
Human Resources			
Human Resources			
HR Mgmt System			
Training			
Mayor / Council			
Neighborhood Development	49,369	2.33%	12,103
Planning			
Police	554,139	26.18%	135,846
Solid Waste Services			
Administration			
Public Service			
Collection	37,089	1.75%	9,092
Special Services	16,635	0.79%	4,078
Transportation			
Dept Services/Admin			
Transpo Plan & Design			
Development Services			
Engineering & Ops			
Transportation Ops	11,712	0.55%	2,871
Public Service & Comm			
Street Maintenance	99,991	4.72%	24,513
Right of Way Management			
Transit	14,000	0.66%	3,432
CharMeck Utilities			
General Government	126,759	5.99%	31,075
Total Allocation	<u>2,116,636</u>	<u>100.00%</u>	<u>\$518,889</u>

Notes:

Allocation Method:

Occupancy (sqft)

Total Allocation:

General Ledger 50500	\$3,411,946
Departmental Charges	(2,926,426)
Equipment Depreciation	<u>\$33,369</u>
	<u>\$518,889</u>

	Allocation Units	Allocation Ratio	Total Allocation
Aviation			
Budget	38,028	1.21%	\$5,678
Business Support Services			
Administration	71,263	2.26%	10,641
Equipment Management			
Information Technology	142,011	4.50%	21,205
Procurement	39,662	1.26%	5,922
Radio			
City Clerk	38,237	1.21%	5,709
City Attorney	57,332	1.82%	8,561
City Manager			
City Administration	72,851	2.31%	10,878
Community Relations	74,102	2.35%	11,065
Corporate Communications	131,854	4.18%	19,688
311			
Economic Development	56,012	1.78%	8,364
Internal Audit	28,671	0.91%	4,281
Office of the CIO	17,080	0.54%	2,550
Engineering & Property Mgmt			
Engineering	368,925	11.70%	55,087
Landscape Management			
CMGC			
Building Maintenance			
Cultural Facilities			
Storm Water	183,257	5.81%	27,363
Finance			
Accounting	73,727	2.34%	11,009
Business Systems	24,348	0.77%	3,636
Treasury	18,005	0.57%	2,688
Revenue	72,535	2.30%	10,831
Administration	73,590	2.33%	10,988
Risk Management			
Fire			
Human Resources			
Human Resources	75,879	2.41%	11,330
HR Mgmt System	22,091	0.70%	3,299
Training	105,118	3.33%	15,696
Mayor / Council	62,882	1.99%	9,389
Neighborhood Development	297,558	9.44%	44,430
Planning	234,732	7.44%	35,049
Police			
Solid Waste Services			
Administration	102,526	3.25%	15,309
Public Service			
Collection			
Special Services			
Transportation			
Dept Services/Admin	123,048	3.90%	18,373
Transpo Plan & Design	49,058	1.56%	7,325
Development Services	41,099	1.30%	6,137
Engineering & Ops	42,597	1.35%	6,360
Transportation Ops	68,649	2.18%	10,250
Public Service & Comm	22,006	0.70%	3,286
Street Maintenance			
Right of Way Management			
Transit	189,335	6.01%	28,271
CharMeck Utilities	3,255	0.10%	486
General Government	131,580	4.17%	19,647
Total Allocation	<u>3,152,903</u>	<u>100.00%</u>	<u>470,782</u>

Notes:
Allocation Method:
Occupancy (sqft)

Total Allocation:

GL 50505, 50512	\$3,695,122
Departmental Charges	(3,140,742)
GL 5458 - County Share	(655,490)
Equipment Depreciation	9,064
Add Deprec	562,828
	<u>\$470,782</u>

Additional Depreciation & Interest Calculation

Depreciation	\$897,494
Less County Share	(334,666)
Total City Allocation	<u>\$562,828</u>

	Admin	Business Systems	General Accounting	Revenue	Treasury	Total Allocation
Aviation	\$5,479	\$33,788	\$169,381	\$10,018	\$112,592	\$331,258
Budget	3,932	1,083	5,429	321		10,765
Business Support Services						
Administration	5,479	1,679	8,415	498		16,070
Equipment Management		36,047	180,705	10,687		227,440
Information Technology		4,199	21,050	1,245		26,494
Procurement		1,610	8,071	477		10,159
Radio		3,494	17,518	1,036		22,049
City Clerk	64	831	4,166	246		5,308
City Attorney	1,547	1,641	8,224	486		11,898
City Manager						
City Administration	96,174	1,075	5,388	319		102,956
Community Relations		1,799	9,017	533		11,349
Corporate Communications		2,063	10,341	612		13,015
311		1,625	8,148	482		10,255
Economic Development		3,113	15,606	923		19,642
Internal Audit		928	4,651	275		5,854
Office of the CIO		419	2,101			
Engineering & Property Mgmt						
Engineering	6,188	32,965	165,253	9,773		214,178
Landscape Management		6,035	30,252	1,789		38,076
CMGC		3,525	17,673	1,045		22,243
Building Maintenance		6,268	31,422	1,858		39,549
Cultural Facilities		5,407	27,103	1,603		34,113
Storm Water	7,863	8,032	40,263	2,381	28,334	86,874
Finance						
Accounting	123,500	1,051		312		124,863
Business Systems	52,394		3,236	191		55,821
Treasury	26,197	475	2,382	141		29,195
Revenue	74,848	1,395	6,993			83,236
Administration		744	3,732	221		4,697
Risk Management	96,698	1,921	9,632	570		108,821
Fire	2,385	26,069	130,685	7,729		166,868
Human Resources						
Human Resources	3,932	6,378	31,975	1,891		44,176
HR Mgmt System		637	3,195	189		4,022
Training		1,206	6,047	358		7,611
Mayor / Council		948	4,755	281		5,984
Neighborhood Development	3,158	13,585	68,104	4,028		88,875
Planning	773	3,687	18,484	1,093		24,038
Police	7,863	71,470	358,283	21,190		458,807
Solid Waste Services						
Administration	3,932	3,114	15,612	923		23,582
Public Service		1,558	7,811	462		9,831
Collection		4,855	24,338	1,439		30,632
Special Services		1,739	8,716	515		10,970
Transportation						
Dept Services/Admin	6,317	3,158	15,832	936		26,243
Transpo Plan & Design		3,231	16,199	958		20,388
Development Services		888	4,452	263		5,603
Engineering & Ops		9,558	47,913	2,834		60,305
Transportation Ops		8,493	42,577	2,518		53,588
Public Service & Comm		4,016	20,131	1,191		25,337
Street Maintenance		9,127	45,752	2,706		57,584
Right of Way Management		257	1,288			
Transit	7,090	42,427	212,685	12,579	84,703	359,483
CharMeck Utilities	12,558	57,762	289,563	17,125	211,051	588,059
General Government	96,174	1,239	6,212	367	207,104	311,097
Total Allocation	<u>\$644,544</u>	<u>\$438,617</u>	<u>\$2,196,762</u>	<u>\$129,620</u>	<u>\$643,785</u>	<u>\$4,049,263</u>

	Direct Allocation	Indirect Allocation Ratio	Indirect Allocation	Total Allocation
Aviation		6.97%	5,479	\$5,479
Budget		5.00%	3,932	3,932
Business Support Services				
Administration		6.97%	5,479	5,479
Equipment Management				
Information Technology				
Procurement				
Radio				
City Clerk		0.08%	64	64
City Attorney		1.97%	1,547	1,547
City Manager				
City Administration	96,174		0	96,174
Community Relations				
Corporate Communications				
311				
Economic Development				
Internal Audit				
Office of the CIO				
Engineering & Property Mgmt				
Engineering		7.88%	6,188	6,188
Landscape Management				
CMGC				
Building Maintenance				
Cultural Facilities				
Storm Water		10.01%	7,863	7,863
Finance				
Accounting	123,500		0	123,500
Business Systems	52,394		0	52,394
Treasury	26,197		0	26,197
Revenue	74,848		0	74,848
Administration				0
Risk Management	96,698		0	96,698
Fire		3.04%	2,385	2,385
Human Resources				
Human Resources		5.00%	3,932	3,932
HR Mgmt System				
Training				
Mayor / Council				
Neighborhood Development		4.02%	3,158	3,158
Planning		0.98%	773	773
Police		10.01%	7,863	7,863
Solid Waste Services				
Administration		5.00%	3,932	3,932
Public Service				
Collection				
Special Services				
Transportation				
Dept Services/Admin		8.04%	6,317	6,317
Transpo Plan & Design				
Development Services				
Engineering & Ops				
Transportation Ops				
Public Service & Comm				
Street Maintenance				
Right of Way Management				
Transit		9.03%	7,090	7,090
CharMeck Utilities		15.99%	12,558	12,558
General Government	96,174			96,174
Total Allocation	565,985	100%	78,559	\$644,544

Notes:
Allocation Method:
 Estimated by Finance Admin Staff

Total Allocation:

GL 20000	\$644,544
Technology Refresh	
Direct Allocation	(565,985)
Indirect Allocation	<u>\$78,559</u>

	Allocation Units	Allocation Ratio	Total Allocation
Aviation	108,515	7.70%	33,788
Budget	3,478	0.25%	1,083
Business Support Services			
Administration	5,391	0.38%	1,679
Equipment Management	115,770	8.22%	36,047
Information Technology	13,486	0.96%	4,199
Procurement	5,171	0.37%	1,610
Radio	11,223	0.80%	3,494
City Clerk	2,669	0.19%	831
City Attorney	5,269	0.37%	1,641
City Manager			
City Administration	3,452	0.25%	1,075
Community Relations	5,777	0.41%	1,799
Corporate Communications	6,625	0.47%	2,063
311	5,220	0.37%	1,625
Economic Development	9,998	0.71%	3,113
Internal Audit	2,980	0.21%	928
Office of the CIO	1,346	0.10%	419
Engineering & Property Mgmt			
Engineering	105,870	7.52%	32,965
Landscape Management	19,381	1.38%	6,035
CMGC	11,322	0.80%	3,525
Building Maintenance	20,131	1.43%	6,268
Cultural Facilities	17,364	1.23%	5,407
Storm Water	25,795	1.83%	8,032
Finance			
Accounting	3,376	0.24%	1,051
Business Systems		0.00%	
Treasury	1,526	0.11%	475
Revenue	4,480	0.32%	1,395
Administration	2,391	0.17%	744
Risk Management	6,171	0.44%	1,921
Fire	83,724	5.94%	26,069
Human Resources			
Human Resources	20,485	1.45%	6,378
HR Mgmt System	2,047	0.15%	637
Training	3,874	0.28%	1,206
Mayor / Council	3,046	0.22%	948
Neighborhood Development	43,631	3.10%	13,585
Planning	11,842	0.84%	3,687
Police	229,536	16.29%	71,470
Solid Waste Services			
Administration	10,002	0.71%	3,114
Public Service	5,004	0.36%	1,558
Collection	15,592	1.11%	4,855
Special Services	5,584	0.40%	1,739
Transportation			
Dept Services/Admin	10,143	0.72%	3,158
Transpo Plan & Design	10,378	0.74%	3,231
Development Services	2,852	0.20%	888
Engineering & Ops	30,696	2.18%	9,558
Transportation Ops	27,277	1.94%	8,493
Public Service & Comm	12,897	0.92%	4,016
Street Maintenance	29,311	2.08%	9,127
Right of Way Management	825	0.06%	257
Transit	136,258	9.67%	42,427
CharMeck Utilities	185,510	13.17%	57,762
General Government	3,980	0.28%	1,239
Total Allocation	<u>1,408,671</u>	<u>100.00%</u>	<u>\$438,617</u>

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

Allocation:

GL 20500	\$1,278,138
GL 5425-	
GL 5426	(839,521)
Total Allocation	<u>\$438,617</u>

Finance: General Accounting

	Allocation Units	Allocation Ratio	Total Allocation
Aviation	108,515	7.71%	\$169,381
Budget	3,478	0.25%	5,429
Business Support Services			
Administration	5,391	0.38%	8,415
Equipment Management	115,770	8.23%	180,705
Information Technology	13,486	0.96%	21,050
Procurement	5,171	0.37%	8,071
Radio	11,223	0.80%	17,518
City Clerk	2,669	0.19%	4,166
City Attorney	5,269	0.37%	8,224
City Manager			
City Administration	3,452	0.25%	5,388
Community Relations	5,777	0.41%	9,017
Corporate Communications	6,625	0.47%	10,341
311	5,220	0.37%	8,148
Economic Development	9,998	0.71%	15,606
Internal Audit	2,980	0.21%	4,651
Office of the CIO	1,346	0.10%	2,101
Engineering & Property Mgmt			
Engineering	105,870	7.52%	165,253
Landscape Management	19,381	1.38%	30,252
CMGC	11,322	0.80%	17,673
Building Maintenance	20,131	1.43%	31,422
Cultural Facilities	17,364	1.23%	27,103
Storm Water	25,795	1.83%	40,263
Finance			
Accounting		0.00%	
Business Systems	2,073	0.15%	3,236
Treasury	1,526	0.11%	2,382
Revenue	4,480	0.32%	6,993
Administration	2,391	0.17%	3,732
Risk Management	6,171	0.44%	9,632
Fire	83,724	5.95%	130,685
Human Resources			
Human Resources	20,485	1.46%	31,975
HR Mgmt System	2,047	0.15%	3,195
Training	3,874	0.28%	6,047
Mayor / Council	3,046	0.22%	4,755
Neighborhood Development	43,631	3.10%	68,104
Planning	11,842	0.84%	18,484
Police	229,536	16.31%	358,283
Solid Waste Services			
Administration	10,002	0.71%	15,612
Public Service	5,004	0.36%	7,811
Collection	15,592	1.11%	24,338
Special Services	5,584	0.40%	8,716
Transportation			
Dept Services/Admin	10,143	0.72%	15,832
Transpo Plan & Design	10,378	0.74%	16,199
Development Services	2,852	0.20%	4,452
Engineering & Ops	30,696	2.18%	47,913
Transportation Ops	27,277	1.94%	42,577
Public Service & Comm	12,897	0.92%	20,131
Street Maintenance	29,311	2.08%	45,752
Right of Way Management	825	0.06%	1,288
Transit	136,258	9.68%	212,685
CharMeck Utilities	185,510	13.18%	289,563
General Government	3,980	0.28%	6,212
Total Allocation	<u>1,407,368</u>	<u>100.00%</u>	<u>\$2,196,762</u>

Notes:
Allocation Method:
 Number of general ledger transactions

Total Allocation:	
GL 20200	\$2,194,865
Equipment Depreciation	<u>\$1,897</u>
Total	<u>\$2,196,762</u>

Finance: Revenue

	Allocation Units	Allocation Ratio	Total Allocation
Aviation	108,515.00	7.72%	\$10,018
Budget	3,478.00	0.25%	321
Business Support Services			
Administration	5,391.00	0.38%	498
Equipment Management	115,770.00	8.23%	10,687
Information Technology	13,486.00	0.96%	1,245
Procurement	5,171.00	0.37%	477
Radio	11,223.00	0.80%	1,036
City Clerk	2,669.00	0.19%	246
City Attorney	5,269.00	0.37%	486
City Manager			
City Administration	3,452.00	0.25%	319
Community Relations	5,777.00	0.41%	533
Corporate Communications	6,625.00	0.47%	612
311	5,220.00	0.37%	482
Economic Development	9,998.00	0.71%	923
Internal Audit	2,980.00	0.21%	275
Office of the CIO	1,346.00	0.10%	124
Engineering & Property Mgmt			
Engineering	105,870.00	7.53%	9,773
Landscape Management	19,381.00	1.38%	1,789
CMGC	11,322.00	0.81%	1,045
Building Maintenance	20,131.00	1.43%	1,858
Cultural Facilities	17,364.00	1.23%	1,603
Storm Water	25,795.00	1.83%	2,381
Finance			
Accounting	3,376.00	0.24%	312
Business Systems	2,073.00	0.15%	191
Treasury	1,526.00	0.11%	141
Revenue			
Administration	2,391.00	0.17%	221
Risk Management	6,171.00	0.44%	570
Fire	83,724.00	5.95%	7,729
Human Resources			
Human Resources	20,485.00	1.46%	1,891
HR Mgmt System	2,047.00	0.15%	189
Training	3,874.00	0.28%	358
Mayor / Council	3,046.00	0.22%	281
Neighborhood Development	43,631.00	3.10%	4,028
Planning	11,842.00	0.84%	1,093
Police	229,536.00	16.32%	21,190
Solid Waste Services			
Administration	10,002.00	0.71%	923
Public Service	5,004.00	0.36%	462
Collection	15,592.00	1.11%	1,439
Special Services	5,584.00	0.40%	515
Transportation			
Dept Services/Admin	10,143.00	0.72%	936
Transpo Plan & Design	10,378.00	0.74%	958
Development Services	2,852.00	0.20%	263
Engineering & Ops	30,696.00	2.18%	2,834
Transportation Ops	27,277.00	1.94%	2,518
Public Service & Comm	12,897.00	0.92%	1,191
Street Maintenance	29,311.00	2.08%	2,706
Right of Way Management	825.00	0.06%	76
Transit	136,258.00	9.69%	12,579
CharMeck Utilities	185,510.00	13.19%	17,125
General Government	3,980.00	0.28%	367
Total Allocation	<u>1,406,264</u>	<u>100.00%</u>	<u>\$129,820</u>

Notes:
Allocation Method
Number of general ledger transactions

Total Allocation:

GL 20300	\$4,078,830
Equipment Depreciation	16,788
GL 5425-Water/Sewer Cost	(3,076,082)
GL 5426-Storm Water Cost	(889,716)
Total	<u>\$129,820</u>

	Direct Allocation A	Direct Allocation B	Indirect Allocation Ratio	Indirect Allocation	Total Allocation
Aviation			20%	\$112,592	\$112,592
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					
Office of the CIO					
Engineering & Property Mgmt					
Engineering					
Landscape Management					
CMGC					
Building Maintenance					
Cultural Facilities					
Storm Water	\$3,221	\$3,260	4%	\$21,854	\$28,334
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					
Right of Way Management					
Transit	\$8,979	\$14,668	11%	\$61,055	\$84,703
CharMeck Utilities	\$39,821	\$10,594	29%	\$160,637	\$211,051
General Government			37%	\$207,104	\$207,104
Total Allocation	<u>\$52,021</u>	<u>\$28,521</u>	100%	<u>\$563,242</u>	<u>\$643,785</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	\$742,382
Direct Allocation A	-\$68,613
Direct Allocation B	-\$48,893
Revenue Acct 5695	<u>-\$61,633</u>
Total Indirect	<u>\$563,242</u>

Human Resources Summary

	Operating	Organizational Development & Learning	Management Systems	Total Allocation
Aviation	\$80,055	\$37,513	\$45,646	\$163,213
Budget	3,883	1,820	1,595	7,298
Business Support Services				
Administration	4,182	1,960	1,718	7,859
Equipment Management	39,131	18,336	16,074	73,542
Information Technology	17,325	8,118	7,117	32,560
Procurement	4,481	2,100	1,841	8,421
Radio	4,779	2,240	1,963	8,982
City Clerk	1,792	840	736	3,368
City Attorney	7,916	3,709	3,252	14,877
City Manager				
City Administration	3,585	1,680	1,472	6,737
Community Relations	2,987	1,400	1,227	5,614
Corporate Communications	5,676	2,659	2,331	10,666
311	39,729	18,616	16,320	74,664
Economic Development	7,468	3,499	3,068	14,035
Internal Audit	2,688	1,260	1,104	5,052
Office of the CIO	3,585	1,680	1,472	6,737
Engineering & Property Mgmt				
Engineering	67,210	31,494	27,608	126,312
Landscape Management	16,728	7,838	6,871	31,438
CMGC	4,779	2,240	1,963	8,982
Building Maintenance	9,260	4,339	3,804	17,403
Cultural Facilities	597	280	245	1,123
Storm Water	25,689	12,038	10,552	48,279
Finance				
Accounting	9,857	4,619	4,049	18,526
Business Systems	4,182	1,960	1,718	7,859
Treasury	2,091	980	859	3,930
Revenue	5,974	2,799	2,454	11,228
Administration	1,494	700	614	2,807
Risk Management	8,065	3,779	3,313	15,157
Fire	329,180	154,250	135,219	618,648
Human Resources				
Human Resources	5,302	2,485	2,178	9,965
HR Mgmt System	1,494	700	614	2,807
Training	2,987	1,400	1,227	5,614
Mayor / Council	2,091	980	1,170	4,241
Neighborhood Development	38,235	17,916	15,706	71,857
Planning	18,819	8,818	7,730	35,367
Police	633,715	296,952	282,892	1,213,559
Solid Waste Services				
Administration	4,779	2,240	1,963	8,982
Public Service	1,195	560	491	2,246
Collection	58,547	27,435	24,050	110,032
Special Services	21,806	10,218	8,957	40,981
Transportation				
Dept Services/Admin	4,779	2,240	1,963	8,982
Transpo Plan & Design	9,708	4,549	3,988	18,245
Development Services	4,481	2,100	1,841	8,421
Engineering & Ops	13,143	6,159	5,399	24,701
Transportation Ops	18,819	8,818	7,730	35,367
Public Service & Comm	3,585	1,680	1,472	6,737
Street Maintenance	72,288	33,873	29,694	135,856
Right of Way Management	1,792	840	736	3,368
Transit	117,319	54,974	48,192	220,485
CharMeck Utilities	243,001	113,868	99,819	456,688
General Government				
Total Allocation	\$1,992,253	\$933,547	\$854,018	\$3,779,818

Human Resources Operations

	Direct Allocation	Allocation Units	Allocation Ratio	Indirect Allocation	Total Allocation	
Aviation		268.00	4.02%	\$80,055	\$80,055	
Budget		13.00	0.19%	3,883	3,883	
Business Support Services						
Administration		14.00	0.21%	4,182	4,182	
Equipment Management		131.00	1.96%	39,131	39,131	
Information Technology		58.00	0.87%	17,325	17,325	
Procurement		15.00	0.22%	4,481	4,481	
Radio		16.00	0.24%	4,779	4,779	
City Clerk		6.00	0.09%	1,792	1,792	
City Attorney		26.50	0.40%	7,916	7,916	
City Manager						
City Administration		12.00	0.18%	3,585	3,585	
Community Relations		10.00	0.15%	2,987	2,987	
Corporate Communications		19.00	0.28%	5,676	5,676	
311		133.00	1.99%	39,729	39,729	
Economic Development		25.00	0.37%	7,468	7,468	
Internal Audit		9.00	0.13%	2,688	2,688	
Office of the CIO		12.00	0.18%	3,585	3,585	
Engineering & Property Mgmt						
Engineering		225.00	3.37%	67,210	67,210	
Landscape Management		56.00	0.84%	16,728	16,728	
CMGC		16.00	0.24%	4,779	4,779	
Building Maintenance		31.00	0.46%	9,260	9,260	
Cultural Facilities		2.00	0.03%	597	597	
Storm Water		86.00	1.29%	25,689	25,689	
Finance						
Accounting		33.00	0.49%	9,857	9,857	
Business Systems		14.00	0.21%	4,182	4,182	
Treasury		7.00	0.10%	2,091	2,091	
Revenue		20.00	0.30%	5,974	5,974	
Administration		5.00	0.07%	1,494	1,494	
Risk Management		27.00	0.40%	8,065	8,065	
Fire		1,102.00	16.52%	329,180	329,180	
Human Resources						
Human Resources		17.75	0.27%	5,302	5,302	
HR Mgmt System		5.00	0.07%	1,494	1,494	
Training		10.00	0.15%	2,987	2,987	
Mayor / Council		7.00	0.10%	2,091	2,091	
Neighborhood Development		128.00	1.92%	38,235	38,235	
Planning		63.00	0.94%	18,819	18,819	
Police		2,121.50	31.81%	633,715	633,715	
Solid Waste Services						
Administration		16.00	0.24%	4,779	4,779	
Public Service		4.00	0.06%	1,195	1,195	
Collection		196.00	2.94%	58,547	58,547	
Special Services		73.00	1.09%	21,806	21,806	
Transportation						
Dept Services/Admin		16.00	0.24%	4,779	4,779	
Transpo Plan & Design		32.50	0.49%	9,708	9,708	
Development Services		15.00	0.22%	4,481	4,481	
Engineering & Ops		44.00	0.66%	13,143	13,143	
Transportation Ops		63.00	0.94%	18,819	18,819	
Public Service & Comm		12.00	0.18%	3,585	3,585	
Street Maintenance		242.00	3.63%	72,288	72,288	
Right of Way Management		6.00	0.09%	1,792	1,792	
Transit		392.75	5.89%	117,319	117,319	
CharMeck Utilities		813.50	12.20%	243,001	243,001	
General Government						
Total Allocation		6,669.50	100.00%	\$1,992,253	\$1,992,253	

Notes:
Allocation Method
Estimated by staff

Total Allocation:
GL 11500 \$1,992,253
Technology Refresh
Indirect Allocation \$1,992,253

Human Resources Organizational Development and Learning

	Allocation Units	Allocation Ratio	Total Allocation
Aviation	268.00	4.02%	\$37,513
Budget	13.00	0.19%	1,820
Business Support Services			
Administration	14.00	0.21%	1,960
Equipment Management	131.00	1.96%	18,336
Information Technology	58.00	0.87%	8,118
Procurement	15.00	0.22%	2,100
Radio	16.00	0.24%	2,240
City Clerk	6.00	0.09%	840
City Attorney	26.50	0.40%	3,709
City Manager			
City Administration	12.00	0.18%	1,680
Community Relations	10.00	0.15%	1,400
Corporate Communications	19.00	0.28%	2,659
311	133.00	1.99%	18,616
Economic Development	25.00	0.37%	3,499
Internal Audit	9.00	0.13%	1,260
Office of the CIO	12.00	0.18%	1,680
Engineering & Property Mgmt			
Engineering	225.00	3.37%	31,494
Landscape Management	56.00	0.84%	7,838
CMGC	16.00	0.24%	2,240
Building Maintenance	31.00	0.46%	4,339
Cultural Facilities	2.00	0.03%	280
Storm Water	86.00	1.29%	12,038
Finance			
Accounting	33.00	0.49%	4,619
Business Systems	14.00	0.21%	1,960
Treasury	7.00	0.10%	980
Revenue	20.00	0.30%	2,799
Administration	5.00	0.07%	700
Risk Management	27.00	0.40%	3,779
Fire	1,102.00	16.52%	154,250
Human Resources			
Human Resources	17.75	0.27%	2,485
HR Mgmt System	5.00	0.07%	700
Training	10.00	0.15%	1,400
Mayor / Council	7.00	0.10%	980
Neighborhood Development	128.00	1.92%	17,916
Planning	63.00	0.94%	8,818
Police	2,121.50	31.81%	296,952
Solid Waste Services			
Administration	16.00	0.24%	2,240
Public Service	4.00	0.06%	560
Collection	196.00	2.94%	27,435
Special Services	73.00	1.09%	10,218
Transportation			
Dept Services/Admin	16.00	0.24%	2,240
Transpo Plan & Design	32.50	0.49%	4,549
Development Services	15.00	0.22%	2,100
Engineering & Ops	44.00	0.66%	6,159
Transportation Ops	63.00	0.94%	8,818
Public Service & Comm	12.00	0.18%	1,680
Street Maintenance	242.00	3.63%	33,873
Right of Way Management	6.00	0.09%	840
Transit	392.75	5.89%	54,974
CharMeck Utilities	813.50	12.20%	113,868
General Government			
Total Allocation	<u>6,669.50</u>	<u>100.00%</u>	<u>\$933,547</u>

Notes:
Allocation Method
Number of employees

Total Allocation

GL 10800	\$748,134
GL 53043	185,413
Technology Refresh	
Indirect Allocation	<u>\$933,547</u>

Human Resources Management Payroll Systems

	Allocation Units	Allocation Percentage	Total Allocation
Aviation	19,344	5.34%	\$45,646
Budget	676	0.19%	1,595
Business Support Services			
Administration	728	0.20%	1,718
Equipment Management	6,812	1.88%	16,074
Information Technology	3,016	0.83%	7,117
Procurement	780	0.22%	1,841
Radio	832	0.23%	1,963
City Clerk	312	0.09%	736
City Attorney	1,378	0.38%	3,252
City Manager			
City Administration	624	0.17%	1,472
Community Relations	520	0.14%	1,227
Corporate Communications	988	0.27%	2,331
311	6,916	1.91%	16,320
Economic Development	1,300	0.36%	3,068
Internal Audit	468	0.13%	1,104
Office of the CIO	624	0.17%	1,472
Engineering & Property Mgmt			
Engineering	11,700	3.23%	27,608
Landscape Management	2,912	0.80%	6,871
CMGC	832	0.23%	1,963
Building Maintenance	1,612	0.45%	3,804
Cultural Facilities	104	0.03%	245
Storm Water	4,472	1.24%	10,552
Finance			
Accounting	1,716	0.47%	4,049
Business Systems	728	0.20%	1,718
Treasury	364	0.10%	859
Revenue	1,040	0.29%	2,454
Administration	260	0.07%	614
Risk Management	1,404	0.39%	3,313
Fire	57,304	15.83%	135,219
Human Resources			
Human Resources	923	0.26%	2,178
HR Mgmt System	260	0.07%	614
Training	520	0.14%	1,227
Mayor / Council	496	0.14%	1,170
Neighborhood Dev	6,656	1.84%	15,706
Planning	3,276	0.91%	7,730
Police	119,886	33.12%	282,892
Solid Waste Services			
Administration	832	0.23%	1,963
Public Service	208	0.06%	491
Collection	10,192	2.82%	24,050
Special Services	3,796	1.05%	8,957
Transportation			
Dept Services/Admin	832	0.23%	1,963
Transpo Plan & Design	1,690	0.47%	3,988
Development Services	780	0.22%	1,841
Engineering & Ops	2,288	0.63%	5,399
Transportation Ops	3,276	0.91%	7,730
Public Service & Comm	624	0.17%	1,472
Street Maintenance	12,584	3.48%	29,694
Right of Way Management	312	0.09%	736
Transit	20,423	5.64%	48,192
CharMeck Utilities	42,302	11.69%	99,819
General Government			
Total Allocation	<u>361,922</u>	<u>100.00%</u>	<u>\$854,018</u>

Notes:

Allocation Method

Number of paychecks	
GL 11501	\$853,488
Equipment Depreciation	<u>\$530</u>

Total Allocation \$854,018

Equipment Summary

	Service			Support			Total Allocation
	Depreciation	Interest	Total	Depreciation	Interest	Total	
Aviation	\$1,568,371		\$1,568,371				\$1,568,371
Budget					\$462	\$462	462
Business Support Services							
Administration					9,235	9,235	9,235
Equipment Management					109,665	109,665	109,665
Information Technology					36,016	36,016	36,016
Procurement					6,926	6,926	6,926
Radio		8,081	8,081	\$75,011		75,011	83,092
City Clerk		\$231	231				231
City Attorney					693	693	693
City Manager							
City Administration					693	693	693
Community Relations							
Corporate Communications					18,008	18,008	18,008
311					4,848	4,848	4,848
Economic Development							
Internal Audit					462	462	462
Office of the CIO							
Engineering & Property Mgmt							
Engineering		16,161	16,161				16,161
Landscape Management		9,466	9,466				9,466
CMGC	9,064		9,064		4,387	4,387	13,451
Building Maintenance	33,369		33,369		12,467	12,467	45,836
Cultural Facilities							
Storm Water	21,829		21,829				21,829
Finance							
Accounting							
Business Systems							
Treasury							
Revenue							
Administration					1,616	1,616	1,616
Risk Management	6,250		6,250				6,250
Fire	3,832,514	315,603	4,148,117				4,148,117
Human Resources							
Human Resources					1,154	1,154	1,154
HR Mgmt System							
Training					462	462	462
Mayor / Council							
Neighborhood Development	81,205	9,697	90,902				90,902
Planning	12,881	2,078	14,959				14,959
Police	5,114,734	1,073,324	6,188,058				6,188,058
Solid Waste Services							
Administration							
Public Service							
Collection	2,717,428	478,369	3,195,797				3,195,797
Special Services	224,090	95,351	319,441				319,441
Transportation							
Dept Services/Admin	7,258	5,772	13,030				13,030
Transpo Plan & Design	6,256	231	6,487				6,487
Development Services							
Engineering & Ops	30,855	231	31,086				31,086
Transportation Ops	147,251	82,191	229,442				229,442
Public Service & Comm	1,730	1,154	2,884				2,884
Street Maintenance	1,508,501		1,508,501				1,508,501
Right of Way Management		2,309	2,309				
Transit	11,370,603		11,370,603				11,370,603
CharMeck Utilities	1,780,200		1,780,200				1,780,200
General Government							
Total Allocation	<u>\$28,474,389</u>	<u>\$2,100,249</u>	<u>\$30,574,638</u>	<u>\$75,011</u>	<u>\$207,094</u>	<u>\$282,105</u>	<u>\$30,854,434</u>

Equipment: Depreciation

	Service Units Allocation	Support Units Allocation	Total Allocation
Aviation	1,568,371		1,568,371
Budget			
Business Support Services			
Administration			
Equipment Management			
Information Technology			
Procurement			
Radio		75,011	75,011
City Clerk			
City Attorney			
City Manager			
City Administration			
Community Relations			
Corporate Communications			
311			
Economic Development			
Internal Audit			
Office of the CIO			
Engineering & Property Mgmt			
Engineering			
Landscape Management			
CMGC	9,064		9,064
Building Maintenance	33,369		33,369
Cultural Facilities			
Storm Water	21,829		21,829
Finance			
Accounting			
Business Systems			
Treasury			
Revenue			
Administration			
Risk Management	6,250		6,250
Fire	3,832,514		3,832,514
Human Resources			
Human Resources			
HR Mgmt System			
Training			
Mayor / Council			
Neighborhood Development	81,205		81,205
Planning	12,881		12,881
Police	5,114,734		5,114,734
Solid Waste Services			
Administration			
Public Service			
Collection	2,717,428		2,717,428
Special Services	224,090		224,090
Transportation			
Dept Services/Admin	7,258		7,258
Transpo Plan & Design	6,256		6,256
Development Services			
Engineering & Ops	30,855		30,855
Transportation Ops	147,251		147,251
Public Service & Comm	1,730		1,730
Street Maintenance	1,508,501		1,508,501
Right of Way Management	785		785
Transit	11,370,603		11,370,603
CharMeck Utilities	1,780,200		1,780,200
General Government			
Total Allocation	28,475,174	75,011	\$28,550,185

Notes:
Allocation Method:
Fixed Asset System

Total Allocation:

Service Units	\$28,475,174
Support Units	75,011
Total	\$28,550,185

Equipment: Finance Charges

	Service Units Allocation	Support Units Allocation	Total Allocation	
Aviation				
Budget		462	\$462	
Business Support Services				
Administration		9,235	9,235	
Equipment Management		109,665	109,665	
Information Technology		36,016	36,016	
Procurement		6,926	6,926	
Radio	8,081		8,081	
City Clerk	231		231	
City Attorney		693	693	
City Manager				
City Administration		693	693	
Community Relations	462		462	
Corporate Communications		18,008	18,008	
311		4,848	4,848	
Economic Development	693		693.00	
Internal Audit		462	462	
Office of the CIO		231	231	
Engineering & Property Mgmt				
Engineering	16,161		16,161	
Landscape Management	9,466		9,466	
CMGC		4,387	4,387	
Building Maintenance		12,467	12,467	
Cultural Facilities				
Storm Water				
Finance				
Accounting				
Business Systems				
Treasury				
Revenue				
Administration		1,616	1,616	
Risk Management				
Fire	315,603		315,603	
Human Resources				
Human Resources		1,154	1,154	
HR Mgmt System				
Training		462	462	
Mayor / Council				
Neighborhood Development	9,697		9,697	
Planning	2,078		2,078	
Police	1,073,324		1,073,324	
Solid Waste Services				
Administration				
Public Service				
Collection	478,369		478,369	
Special Services	95,351		95,351	
Transportation				
Dept Services/Admin	5,772		5,772	
Transpo Plan & Design	231		231	
Development Services				
Engineering & Ops	231		231	
Transportation Ops	82,191		82,191	
Public Service & Comm	1,154		1,154	
Street Maintenance				
Right of Way Management	2,309		2,309	
Transit				
CharMeck Utilities				
General Government				
Total Allocation	\$2,101,404	\$207,325	\$2,308,729	

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

Total Allocation:
Service Units \$2,101,404
Support Units 207,325
Total \$2,308,729

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			
Office of the CIO			
Engineering & Property Mgmt			
Engineering		10,743	10,743
Landscape Management			
CMGC			
Building Maintenance		29,746	29,746
Cultural Facilities			
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			
Right of Way Management			
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	Notes:
Corporate Communications				Allocation Method:
311				Gross Square Foot Allocation
Economic Development				
Internal Audit				Total Allocation:
Office of the CIO				
Engineering & Property Mgmt				
Engineering				GL 50506
Landscape Management				Depreciation
CMGC				
Building Maintenance				
Cultural Facilities				<u>\$61,344</u>
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				
Right of Way Management				
Transit				
CharMeck Utilities				
General Government				
Total Allocation	<u>25,508</u>	<u>100.00%</u>	<u>\$61,344</u>	

Facilities: Spratt Street Building

	Allocation Units	Allocation Ratio	Total Allocation
Aviation			
Budget			
Business Support Services			
Administration			
Equipment Management			
Information Technology			
Procurement			
Radio	10,201	19.67%	14,649
City Clerk			
City Attorney			
City Manager			
City Administration			
Community Relations			
Corporate Communications			
311			
Economic Development			
Internal Audit			
Office of the CIO			
Engineering & Property Mgmt			
Engineering	7,481	14.43%	10,743
Landscape Management			
CMGC			
Building Maintenance	20,713	39.94%	29,746
Cultural Facilities			
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			
Right of Way Management			
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 Summary

	Road Use Tax	Employee Retiree Ins	Other Employee Costs	Total Allocation
Aviation			\$7,176	\$7,176
Budget		\$23,257	632	23,890
Business Support Services				
Administration		25,046	681	25,727
Equipment Management	772	234,360	6,373	241,506
Information Technology		103,763	2,822	106,584
Procurement		26,835	730	27,565
Radio		28,624	778	29,403
City Clerk		10,734	292	11,026
City Attorney		47,409	1,289	48,698
City Manager				
City Administration		21,468	584	22,052
Community Relations		17,890	487	18,377
Corporate Communications		33,991	924	34,916
311		237,938	6,471	244,409
Economic Development		44,725	1,216	45,942
Internal Audit		16,101	438	16,539
Office of the CIO				
Engineering & Property Mgmt				
Engineering		402,527	10,947	413,474
Landscape Management	772	100,185	2,725	103,681
CMGC	772	28,624	778	30,175
Building Maintenance	772	55,459	1,508	57,740
Cultural Facilities		3,578	97	3,675
Storm Water			2,303	2,303
Finance				
Accounting		59,037	1,606	60,643
Business Systems		25,046	681	25,727
Treasury		12,523	341	12,864
Revenue		35,780	973	36,753
Administration		8,945	243	9,188
Risk Management			723	723
Fire	7,722	1,971,490	53,615	2,032,827
Human Resources				
Human Resources		31,755	864	32,619
HR Mgmt System		8,945	243	9,188
Training		17,890	487	18,377
Mayor / Council		12,523	341	12,864
Neighborhood Development	2,317	228,993	6,227	237,537
Planning		112,708	3,065	115,773
Police	162,934	3,795,386	103,216	4,061,537
Solid Waste Services				
Administration		28,624	778	29,403
Public Service		7,156	195	7,351
Collection	12,355	350,646	9,536	372,537
Special Services	5,405	130,598	3,552	139,555
Transportation				
Dept Services/Admin		28,624	778	29,403
Transpo Plan & Design		58,143	1,581	59,724
Development Services		26,835	730	27,565
Engineering & Ops		78,716	2,141	80,857
Transportation Ops	5,405	112,708	3,065	121,178
Public Service & Comm	772	21,468	584	22,824
Street Maintenance		432,941	11,774	444,714
Right of Way Management				
Transit			10,516	10,516
CharMeck Utilities			21,783	21,783
General Government				
Total Allocation	\$200,000	\$9,059,998	\$288,888	\$9,548,886

**Non Departmental: Other
Employee Costs**

	General Fund Allocation Ratio	General Fund Allocation Total	General & Enterprise Funds Allocation Ratio	General & Enterprise Funds Allocation Total	Total Allocation
Aviation			4.02%	\$7,176	\$7,176
Budget	0.26%	\$284	0.19%	348	632
Business Support Services					
Administration	0.28%	306	0.21%	375	681
Equipment Management	2.58%	2,866	1.96%	3,508	6,373
Information Technology	1.14%	1,269	0.87%	1,553	2,822
Procurement	0.30%	328	0.22%	402	730
Radio	0.31%	350	0.24%	428	778
City Clerk	0.12%	131	0.09%	161	292
City Attorney	0.52%	580	0.40%	710	1,289
City Manager					
City Administration	0.24%	263	0.18%	321	584
Community Relations	0.20%	219	0.15%	268	487
Corporate Communications	0.37%	416	0.28%	509	924
311	2.62%	2,910	1.99%	3,561	6,471
Economic Development	0.49%	547	0.37%	669	1,216
Internal Audit	0.18%	197	0.13%	241	438
Office of the CIO	0.24%	263	0.18%	321	584
Engineering & Property Mgmt					
Engineering	4.43%	4,922	3.37%	6,025	10,947
Landscape Management	1.10%	1,225	0.84%	1,499	2,725
CMGC	0.31%	350	0.24%	428	778
Building Maintenance	0.61%	678	0.46%	830	1,508
Cultural Facilities	0.04%	44	0.03%	54	97
Storm Water			1.29%	2,303	2,303
Finance					
Accounting	0.65%	722	0.49%	884	1,606
Business Systems	0.28%	306	0.21%	375	681
Treasury	0.14%	153	0.10%	187	341
Revenue	0.39%	438	0.30%	536	973
Administration	0.10%	109	0.07%	134	243
Risk Management			0.40%	723	723
Fire	21.68%	24,107	16.52%	29,508	53,615
Human Resources					
Human Resources	0.35%	388	0.27%	475	864
HR Mgmt System	0.10%	109	0.07%	134	243
Training	0.20%	219	0.15%	268	487
Mayor / Council	0.14%	153	0.10%	187	341
Neighborhood Development	2.52%	2,800	1.92%	3,427	6,227
Planning	1.24%	1,378	0.94%	1,687	3,065
Police	41.74%	46,410	31.81%	56,806	103,216
Solid Waste Services					
Administration	0.31%	350	0.24%	428	778
Public Service	0.08%	88	0.06%	107	195
Collection	3.86%	4,288	2.94%	5,248	9,536
Special Services	1.44%	1,597	1.09%	1,955	3,552
Transportation					
Dept Services/Admin	0.31%	350	0.24%	428	778
Transpo Plan & Design	0.64%	711	0.49%	870	1,581
Development Services	0.30%	328	0.22%	402	730
Engineering & Ops	0.87%	963	0.66%	1,178	2,141
Transportation Ops	1.24%	1,378	0.94%	1,687	3,065
Public Service & Comm	0.24%	263	0.18%	321	584
Street Maintenance	4.76%	5,294	3.63%	6,480	11,774
Right of Way Management	0.12%	131	0.09%	161	292
Transit			5.89%	10,516	10,516
CharMeck Utilities			12.20%	21,783	21,783
General Government					
Total Allocation	100.00%	\$111,179	100.00%	\$178,585	\$289,764

Notes:
Allocation Method
Number of employees

Total Allocation to General Fund:

Other Administrative Expense - 53007	\$185,111
Exclude General Fund payweek change	<u>-\$73,932</u>
	<u>\$111,179</u>

Total Allocation to General & Enterprise Funds:

Emp Wellness Program - 53028	<u>178,585</u>
Total	<u>\$289,764</u>

Non Departmental: Employee Retiree Insurance

	Allocation Units	Allocation Ratio	Total Allocation	
Aviation				
Budget	13.00	0.26%	\$23,257	
Business Support Services				
Administration	14.00	0.28%	25,046	
Equipment Management	131.00	2.58%	234,360	
Information Technology	58.00	1.14%	103,763	
Procurement	15.00	0.30%	26,835	
Radio	16.00	0.31%	28,624	
City Clerk	6.00	0.12%	10,734	
City Attorney	26.50	0.52%	47,409	
City Manager				
City Administration	12.00	0.24%	21,468	
Community Relations	10.00	0.20%	17,890	
Corporate Communications	19.00	0.37%	33,991	
311	133.00	2.62%	237,938	
Economic Development	25.00	0.49%	44,725	
Internal Audit	9.00	0.18%	16,101	
Office of the CIO	12.00	0.24%	21,468	
Engineering & Property Mgmt				
Engineering	225.00	4.43%	402,527	
Landscape Management	56.00	1.10%	100,185	
CMGC	16.00	0.31%	28,624	
Building Maintenance	31.00	0.61%	55,459	
Cultural Facilities	2.00	0.04%	3,578	
Storm Water				
Finance				
Accounting	33.00	0.65%	59,037	
Business Systems	14.00	0.28%	25,046	
Treasury	7.00	0.14%	12,523	
Revenue	20.00	0.39%	35,780	
Administration	5.00	0.10%	8,945	
Risk Management				
Fire	1,102.00	21.68%	1,971,490	
Human Resources				
Human Resources	17.75	0.35%	31,755	
HR Mgmt System	5.00	0.10%	8,945	
Training	10.00	0.20%	17,890	
Mayor / Council	7.00	0.14%	12,523	
Neighborhood Development	128.00	2.52%	228,993	
Planning	63.00	1.24%	112,708	
Police	2,121.50	41.74%	3,795,386	
Solid Waste Services				
Administration	16.00	0.31%	28,624	
Public Service	4.00	0.08%	7,156	
Collection	196.00	3.86%	350,646	
Special Services	73.00	1.44%	130,598	
Transportation				
Dept Services/Admin	16.00	0.31%	28,624	
Transpo Plan & Design	32.50	0.64%	58,143	
Development Services	15.00	0.30%	26,835	
Engineering & Ops	44.00	0.87%	78,716	
Transportation Ops	63.00	1.24%	112,708	
Public Service & Comm	12.00	0.24%	21,468	
Street Maintenance	242.00	4.76%	432,941	
Right of Way Management	6.00	0.12%	10,734	
Transit				
CharMeck Utilities				
General Government				
Total Allocation	<u>5,082.25</u>	<u>100.00%</u>	<u>\$9,092,200</u>	<u>\$9,092,200</u>

Notes:
Allocation Method
Number of employees
(excludes Aviation, Stormwater, Risk
Mangement, CATS and CMU)

Total Allocation:
GL 53002 \$9,092,200

Non Departmental: Road Use Tax

	Allocation Units	Allocation Ratio	Total Allocation	
Aviation				
Budget				
Business Support Services				
Administration				
Equipment Management	1	0.39%	772	
Information Technology				
Procurement				
Radio				
City Clerk				
City Attorney				
City Manager				
City Administration				
Community Relations				
Corporate Communications				
311				
Economic Development				
Internal Audit				
Office of the CIO				
Engineering & Property Mgmt				
Engineering				
Landscape Management	1	0.39%	772	
CMGC	1	0.39%	772	
Building Maintenance	1	0.39%	772	
Cultural Facilities				
Storm Water				
Finance				
Accounting				
Business Systems				
Treasury				
Revenue				
Administration				
Risk Management				
Fire	10	3.86%	7,722	
Human Resources				
Human Resources				
HR Mgmt System				
Training				
Mayor / Council				
Neighborhood Development	3	1.16%	2,317	
Planning				
Police	211	81.47%	162,934	
Solid Waste Services				
Administration				
Public Service				
Collection	16	6.18%	12,355	
Special Services	7	2.70%	5,405	
Transportation				
Dept Services/Admin				
Transpo Plan & Design				
Development Services				
Engineering & Ops				
Transportation Ops	7	2.70%	5,405	
Public Service & Comm	1	0.39%	772	
Street Maintenance				
Right of Way Management				
Transit				
CharMeck Utilities				
General Government				
<hr/>				
Total Allocation	259	100.00%	\$200,000	
<hr/>				

Notes:

Allocation Method
Vehicle purchases

Total Allocation:
GL 53081 \$200,000