

CITY OF LAKE ELSINORE

COST ALLOCATION PLAN FINAL REPORT

DECEMBER 11, 2017



Corporate Office:

27368 Via Industria
Suite 200
Temecula, CA 92590
Tel: (951) 587-3500
Tel: (800) 755-6864
Fax: (951) 587-3510

Office Locations:

Anaheim, CA
Oakland, CA
Sacramento, CA

New York, NY
Orlando, FL

www.willdan.com

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Executive Summary

This Cost Allocation Plan ("CAP") summarizes a comprehensive analysis completed for the City of Lake Elsinore, California (the "City") to determine the appropriate allocation of costs from City central service departments to the departments that provide services directly to the community (operating departments). The primary objective is to allocate costs from departments that provide services internally to departments that conduct the day-to-day operations necessary to serve the community. These internal service costs are those: (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. The term "indirect costs," as used herein, applies to costs of this type originating in the central service departments. Typical central service departments include City Administration and Finance, whereas, typical operating departments include Public Works, Community Services, and enterprise funds.

To ensure central service department costs are appropriately allocated to the operating departments, we analyzed and identified expenditures to determine which costs are allowable versus unallowable in accordance with Office of Management and Budget (OMB) cost principles. Costs that are typically considered to be unallowable include, but are not limited to:

General Advertising	Entertainment
Award Ceremonies	Capital Improvements
Bad Debt	Lobbying
Contingencies	Legislative Body (City Council)
Debt Service	Promotional Items

As such, these types of unallowable costs were excluded from this CAP.

Introduction

In the early 1970s, the cost allocation plan concept was introduced to many government agencies. A typical cost allocation plan identifies costs related to rendering services and allocates those costs to programs that received the services in a fair and equitable manner.

Before indirect costs and central support service charges may be claimed for reimbursement by an operating department, there must be some formal means of accumulating and identifying these types of costs to all benefiting departments. Regardless of whether or not an agency has a formal comprehensive cost accounting system, the best method of accumulating and identifying indirect costs and any distribution of costs is a cost allocation plan prepared in accordance with the cost principles set forth in OMB Omni Circular.

In general, cities have administrative and general management central service departments, such as Finance and the City Manager, that provide services to operating departments, such as Public Safety and Public Works, which render services directly to the community. Through the cost allocation plan process, a city may allocate a portion of the costs of central service departments to the operating departments to 1) account for "all" costs, direct and indirect, for each operating, and 2) accurately calculate the fully burden cost of providing services to the public.

Methodology

The purpose of this study is to identify the allocable costs of the City's central service departments and distribute those costs to operating departments in a fair and equitable manner.

Per OMB guidelines, a cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when governmental units or components are predominately federally funded.

The methodology used for this CAP is the double-step-down method, which is considered the most accurate and equitable method for allocating costs from central services to operating departments. The double-step-down method utilizes two steps to allocate indirect costs. In the first step, the allocable costs of central service departments are identified and distributed to all departments including the central service departments themselves. Table E1 (pg.4) summarizes the allocable cost of each central service department and Table E2 (pg. 18) summarizes the first step distribution.

The second and final steps allocate indirect costs incurred by central service departments to the operating departments in order to close out the central service departments. Table E3 (pg.20) summarizes the second step allocation of indirect costs and Table E4 (pg.21) provides a summary of the final steps and central service departments close out. Table E5 (pg. 22) summarizes the distribution of the final total allocable cost to each recipient as well as the final indirect cost percentages for each department.

Central Service Departments

There are seven departments/divisions that comprise the City's central service departments:

- City Attorney
- City Clerk
- City Council
- City Manager
- Finance
- Human Resources
- Non-Departmental

Distribution Bases

Distribution bases are the allocation factors that may be used to distribute the allocable costs to all departments and funds. As discussed previously, distribution bases are measurable and readily available data that are utilized to represent activities or functions, and which are then used to distribute costs matching that activity or function. Below are the bases that were analyzed in this study and used to allocate Central Services costs to operating departments.

- City Council Agenda Frequency – City Council agendas spanning a 12-month period were used to determine the number of times each department and fund had matters brought before the City Council.
- Number of Positions – The number of full-time equivalent personnel for each department and fund.
- Total Allocable Costs – The total allowable expenditure budgeted for each department and fund.
- Total Salary & Benefits Costs – The total salary & benefit expenditures for each department and fund.
- Number of Purchase Orders – The number of purchase orders processed in the most recent fiscal year for each department and fund.
- Total Revenues – The total revenue budgeted for each department and fund.

Allocable Cost and First Step Allocation

Allocable Cost

Table E1 identifies the allocable cost of each central service department, with the total allocable cost of \$4,328,605. The \$4,328,605 was distributed to the operating departments including the central services departments themselves by distribution factor(s) that best represents the functions of each central service department and the demand placed on that central service by all City departments.

Table E1: Allocable Cost Summary

Allocable Cost Summary - Central Services

Fiscal Year 2016-2017

	Total Cost	First Allocation Unallowable	2nd Allocation and Step Down Unallowable	Allocable Cost
Summary	\$ 7,021,167	\$ 2,604,068	\$ 88,494	\$ 4,328,605
Central Service				
GENERAL				
100 - CITY ATTORNEY	500,000	100,000		400,000
100 - CITY CLERK	603,973	50,524		553,449
100 - CITY COUNCIL	302,384	302,384	88,494	
100 - CITY MANAGER	758,121	41,279		716,842
100 - FINANCE	1,738,024	88,801		1,649,223
100 - HUMAN RESOURCES	293,185			293,185
100 - NON-DEPARTMENTAL	2,827,500	2,023,100		804,400

First Step

The first step of the double-step-down method is to distribute the allocable cost of a central service department to other central service departments and operating departments. Each succeeding section includes:

1. A description of the central service department.
2. A description of the allocation methods that were used to distribute the departmental allocable costs.
3. A detailed distribution of the departmental allocable costs to all departments.

Following the department sections is Table E2 (pg. 18) which summarizes the first step distribution.

Section 1: City Attorney

The mission of the City Attorney's Office is to provide the City with the highest quality, responsive and preventative legal services and to identify legal options and strategies for implementing and achieving the City Council's goals, objectives and policies. The City Attorney's office provides a wide range of professional legal services from complex and sophisticated transactions and litigation to general matters of municipal law, including open meeting laws, conflicts of interest, public records, planning and zoning, public contracts, real property, redevelopment dissolution, water and environmental laws, mining, and election laws. The City Attorney's Office strives to provide effective analysis and preparation/review of resolutions, ordinances, contracts and other legal documents necessary to the accomplishment of the City's municipal functions and City Council goals. The City Attorney is appointed by the Lake Elsinore City Council. The City Attorney serves as legal advisor to the City Council, Successor Agency, City Commissions and Committees, City Manager, City Clerk and City Departments. City Attorney services are performed under contract with the law firm of Leibold McClendon & Mann.

Allocation Method

Based on the assessment of the duties of the City Attorney it is reasonable to distribute the allocable cost of the City Manager by using the methods described below.

1. A third (33%) of the allocable cost is distributed to other departments based on the number of items that each department had on Council agendas in the past year.
2. A third (33%) of the allocable cost is distributed to other departments based on total allocable expenditures of each department.
3. A third (33%) of the allocable cost is distributed to other departments based on total number of positions in each department.

City Attorney Cost Allocation

Table 1 shows a detailed distribution of the allocable cost to other central service departments and operating departments/divisions.

Table 1: City Attorney Cost Allocation

Bureau / Division	Agenda Items			\$133,333	Number of Positions			\$133,333	Total Allocable Budget			\$133,333	Total Allocation
	Dist. Base	Dept. %	Allocation		Dist. Base	Dept. %	Allocation		Dist. Base	Dept. %	Allocation		
Summary	298	100.0%	133,333		106	100.0%	133,333		41,151,067	100.0%	133,333		400,000
Central Service			-				-				-		-
GENERAL			-				-				-		-
100 - CITY ATTORNEY	8	2.7%	3,582		-	0.0%	-		400,000	1.0%	1,296		4,878
100 - CITY CLERK	61	20.5%	27,311		3	2.8%	3,774		553,449	1.3%	1,793		32,878
100 - CITY COUNCIL	-	0.0%	-		5	4.7%	6,289		-	0.0%	-		6,289
100 - CITY MANAGER	45	15.1%	20,148		4	3.8%	5,031		716,842	1.7%	2,323		27,502
100 - FINANCE	90	30.2%	40,296		11	10.4%	13,836		1,649,223	4.0%	5,344		59,476
100 - HUMAN RESOURCES	1	0.3%	448		1	0.9%	1,258		293,185	0.7%	950		2,656
100 - NON-DEPARTMENTAL	-	0.0%	-		-	0.0%	-		804,400	2.0%	2,606		2,606
Operating Department			-				-				-		-
GENERAL			-				-				-		-
100 - ANIMAL SERVICES	-	0.0%	-		-	0.0%	-		539,700	1.3%	1,749		1,749
100 - BUILDING & SAFETY	9	3.0%	4,030		7	6.6%	8,805		1,208,921	2.9%	3,917		16,752
100 - CAMPGROUND	-	0.0%	-		-	0.0%	-		337,630	0.8%	1,094		1,094
100 - CODE ENFORCEMENT	9	3.0%	4,030		4	3.8%	5,031		621,228	1.5%	2,013		11,074
100 - COMMUNITY CENTER	-	0.0%	-		18	17.0%	22,642		834,773	2.0%	2,705		25,346
100 - COMMUNITY SUPPORT	-	0.0%	-		-	0.0%	-		89,200	0.2%	289		289
100 - ECONOMIC DEVELOPMENT	4	1.2%	1,612		-	0.0%	-		357,896	0.9%	1,160		2,771
100 - ENGINEERING	43	14.4%	19,252		9	8.5%	11,321		1,799,224	4.4%	5,830		36,403
100 - FIRE PREVENTION	-	0.0%	-		-	0.0%	-		317,605	0.8%	1,029		1,029
100 - FIRE SERVICES	-	0.0%	-		-	0.0%	-		7,597,637	18.5%	24,617		24,617
100 - GRAFFITI	4	1.2%	1,612		1	0.9%	1,258		124,698	0.3%	404		3,274
100 - LAKE MAINTENANCE	4	1.3%	1,791		2	1.9%	2,516		1,376,069	3.3%	4,459		8,765
100 - PARK MAINTENANCE	4	1.3%	1,791		5	4.7%	6,289		2,041,631	5.0%	6,615		14,695
100 - PLANNING & ZONING	9	3.0%	4,030		15	14.2%	18,868		1,243,418	3.0%	4,029		26,926
100 - POLICE SERVICES	-	0.0%	-		-	0.0%	-		12,431,410	30.2%	40,279		40,279
100 - PW ADMINISTRATION	4	1.2%	1,612		13	12.3%	16,352		2,092,668	5.1%	6,780		24,744
100 - RECREATION	4	1.3%	1,791		5	4.7%	6,289		926,806	2.3%	3,003		11,083
100 - SENIOR CENTER	-	0.0%	-		3	2.8%	3,774		301,844	0.7%	978		4,752
GAS TAX			-				-				-		-
110 - GAS TAX	-	0.0%	-		-	0.0%	-		399,000	1.0%	1,293		1,293
LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE			-				-				-		-
130 - LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE	-	0.0%	-		-	0.0%	-		1,416,410	3.4%	4,589		4,589
LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1			-				-				-		-
135 - LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1	-	0.0%	-		-	0.0%	-		377,680	0.9%	1,224		1,224
NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM			-				-				-		-
155 - NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM	-	0.0%	-		-	0.0%	-		298,520	0.7%	967		967

Section 2: City Clerk

To compile and maintain the official records of the City and to make them readily accessible to all; to conduct fair and impartial municipal elections; to prepare, certify, and/or adhere to public notice requirements with regard to legal documents, ordinances, resolutions, public hearings, to codify and disseminate the City's Municipal Code; to promote public awareness of the processes of government; to provide meeting, administrative, and legislative support to the Mayor, City Councilmembers, and its Commissions and Committees.

Allocation Method

Based on the assessment of the duties of the City Clerk, it is reasonable to distribute the allocable cost of the City Manager by using the methods described below.

4. A third (33%) of the allocable cost is distributed to other departments based on the number of items that each department had on Council agendas in the past year.
5. A third (33%) of the allocable cost is distributed to other departments based on total allocable expenditures of each department.
6. A third (33%) of the allocable cost is distributed to other departments based on total number of position in each department.

City Clerk Cost Allocation

Table 2 shows a detailed distribution of the allocable cost to other central service departments and operating departments/divisions.

Table 2: City Clerk Cost Allocation

Bureau / Division	Agenda Items			\$184,483	Number of Positions		\$184,483	Total Allocable Budget		\$184,483	Total Allocation
	Dist. Base	Dept. %	Allocation		Dist. Base	Dept. %	Allocation	Dist. Base	Dept. %	Allocation	
Summary	298	100.0%	184,483		106	100.0%	184,483	41,151,067	100.0%	184,483	553,449
Central Service			-				-			-	-
GENERAL			-				-			-	-
100 - CITY ATTORNEY	8	2.7%	4,956		-	0.0%	-	400,000	1.0%	1,793	6,749
100 - CITY CLERK	61	20.5%	37,789		3	2.8%	5,221	553,449	1.3%	2,481	45,491
100 - CITY COUNCIL	-	0.0%	-		5	4.7%	8,702	-	0.0%	-	8,702
100 - CITY MANAGER	45	15.1%	27,877		4	3.8%	6,962	716,842	1.7%	3,214	38,052
100 - FINANCE	90	30.2%	55,754		11	10.4%	19,144	1,649,223	4.0%	7,394	82,292
100 - HUMAN RESOURCES	1	0.3%	619		1	0.9%	1,740	293,185	0.7%	1,314	3,674
100 - NON-DEPARTMENTAL	-	0.0%	-		-	0.0%	-	804,400	2.0%	3,606	3,606
Operating Department			-				-			-	-
GENERAL			-				-			-	-
100 - ANIMAL SERVICES	-	0.0%	-		-	0.0%	-	539,700	1.3%	2,420	2,420
100 - BUILDING & SAFETY	9	3.0%	5,575		7	6.6%	12,183	1,208,921	2.9%	5,420	23,178
100 - CAMPGROUND	-	0.0%	-		-	0.0%	-	337,630	0.8%	1,514	1,514
100 - CODE ENFORCEMENT	9	3.0%	5,575		4	3.8%	6,962	621,228	1.5%	2,785	15,322
100 - COMMUNITY CENTER	-	0.0%	-		18	17.0%	31,327	834,773	2.0%	3,742	35,070
100 - COMMUNITY SUPPORT	-	0.0%	-		-	0.0%	-	89,200	0.2%	400	400
100 - ECONOMIC DEVELOPMENT	4	1.2%	2,230		-	0.0%	-	357,896	0.9%	1,604	3,835
100 - ENGINEERING	43	14.4%	26,638		9	8.5%	15,664	1,799,224	4.4%	8,066	50,368
100 - FIRE PREVENTION	-	0.0%	-		-	0.0%	-	317,605	0.8%	1,424	1,424
100 - FIRE SERVICES	-	0.0%	-		-	0.0%	-	7,597,637	18.5%	34,061	34,061
100 - GRAFFITI	4	1.2%	2,230		1	0.9%	1,740	124,698	0.3%	559	4,530
100 - LAKE MAINTENANCE	4	1.3%	2,478		2	1.9%	3,481	1,376,069	3.3%	6,169	12,128
100 - PARK MAINTENANCE	4	1.3%	2,478		5	4.7%	8,702	2,041,631	5.0%	9,153	20,333
100 - PLANNING & ZONING	9	3.0%	5,575		15	14.2%	26,106	1,243,418	3.0%	5,574	37,256
100 - POLICE SERVICES	-	0.0%	-		-	0.0%	-	12,431,410	30.2%	55,731	55,731
100 - PW ADMINISTRATION	4	1.2%	2,230		13	12.3%	22,625	2,092,668	5.1%	9,382	34,237
100 - RECREATION	4	1.3%	2,478		5	4.7%	8,702	926,806	2.3%	4,155	15,335
100 - SENIOR CENTER	-	0.0%	-		3	2.8%	5,221	301,844	0.7%	1,353	6,574
GAS TAX			-				-			-	-
110 - GAS TAX	-	0.0%	-		-	0.0%	-	399,000	1.0%	1,789	1,789
LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE			-				-			-	-
130 - LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE	-	0.0%	-		-	0.0%	-	1,416,410	3.4%	6,350	6,350
LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1			-				-			-	-
135 - LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1	-	0.0%	-		-	0.0%	-	377,680	0.9%	1,693	1,693
NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM			-				-			-	-
155 - NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM	-	0.0%	-		-	0.0%	-	298,520	0.7%	1,338	1,338

Section 3: City Council

The City Council is elected by the voters of Lake Elsinore to establish and adopt overall policies, legislative and otherwise, to give direction to the City Manager, to ensure effective and efficient operation of the City, and to identify the types and levels of programs and services to be provided to its residents. The Mayor and City Council serves to provide an overall quality of life in the City of Lake Elsinore by enhancing security, recreation, and neighborhoods, delivering quality public services, preserving and enhancing the City's economic prosperity, and embracing the diversity of the citizens.

Allocation Method

Based on the assessment of the duties of the City Council, it is reasonable to distribute the allocable cost of the City Council by using the methods described below.

1. A third (33%) of the allocable cost is distributed to other departments based on the number of items that each department had on Council agendas in the past year.
2. A third (33%) of the allocable cost is distributed to other departments based on total allocable expenditures of each department.
3. A third (33%) of the allocable cost is distributed to other departments based on total number of position in each department.

Although the City Council is an internal service department, in accordance with OMB guidelines, direct costs and indirect costs are not allocable costs and have been excluded from this CAP.

Section 4: City Manager

The City Manager is appointed by the City Council to serve as the Chief Administrative Officer of the organization. The City Manager's Office coordinates the implementation of policy and programs established by the City Council. The City Manager provides overall direction to the administration of City programs and services; coordinates economic development and marketing activities; intergovernmental relations, lobbying, and public relations efforts; oversees interdepartmental programs for strategic planning, emergency preparedness and animal control. The City Manager's Office is committed to the policy of providing extreme customer services to the community, and promoting overall safety to the staff and citizens of Lake Elsinore.

Allocation Method

Based on the assessment of the duties of the City Manager, it is reasonable to distribute the allocable cost of the City Manager by using the methods described below.

4. A third (33%) of the allocable cost is distributed to other departments based on the number of items that each department had on Council agendas in the past year.
5. A third (33%) of the allocable cost is distributed to other departments based on total allocable expenditures of each department.
6. A third (33%) of the allocable cost is distributed to other departments based on total number of position in each department.

City Manager Cost Allocation

Table 3 shows a detailed distribution of the allocable cost to other central service departments and operating departments/divisions.

Table 3: City Treasurer Cost Allocation

Bureau / Division	Agenda Items			\$238,947	Number of Positions			\$238,947	Total Allocable Budget			\$238,947	Total Allocation
	Summary	Dist. Base	Dept. %		Dist. Base	Dept. %	Allocation		Dist. Base	Dept. %	Allocation		
		298	100.0%	238,947	106	100.0%	238,947		41,151,067	100.0%	238,947		716,842
Central Service				-			-				-		-
GENERAL				-			-				-		-
100 - CITY ATTORNEY		8	2.7%	6,419	-	0.0%	-		400,000	1.0%	2,323		8,742
100 - CITY CLERK		61	20.5%	48,945	3	2.8%	6,763		553,449	1.3%	3,214		58,921
100 - CITY COUNCIL		-	0.0%	-	5	4.7%	11,271		-	0.0%	-		11,271
100 - CITY MANAGER		45	15.1%	36,107	4	3.8%	9,017		716,842	1.7%	4,162		49,286
100 - FINANCE		90	30.2%	72,214	11	10.4%	24,796		1,649,223	4.0%	9,576		106,587
100 - HUMAN RESOURCES		1	0.3%	802	1	0.9%	2,254		293,185	0.7%	1,702		4,759
100 - NON-DEPARTMENTAL		-	0.0%	-	-	0.0%	-		804,400	2.0%	4,671		4,671
Operating Department				-			-				-		-
GENERAL				-			-				-		-
100 - ANIMAL SERVICES		-	0.0%	-	-	0.0%	-		539,700	1.3%	3,134		3,134
100 - BUILDING & SAFETY		9	3.0%	7,221	7	6.6%	15,780		1,208,921	2.9%	7,020		30,021
100 - CAMPGROUND		-	0.0%	-	-	0.0%	-		337,630	0.8%	1,960		1,960
100 - CODE ENFORCEMENT		9	3.0%	7,221	4	3.8%	9,017		621,228	1.5%	3,607		19,845
100 - COMMUNITY CENTER		-	0.0%	-	18	17.0%	40,576		834,773	2.0%	4,847		45,423
100 - COMMUNITY SUPPORT		-	0.0%	-	-	0.0%	-		89,200	0.2%	518		518
100 - ECONOMIC DEVELOPMENT		4	1.2%	2,889	-	0.0%	-		357,896	0.9%	2,078		4,967
100 - ENGINEERING		43	14.4%	34,502	9	8.5%	20,288		1,799,224	4.4%	10,447		65,238
100 - FIRE PREVENTION		-	0.0%	-	-	0.0%	-		317,605	0.8%	1,844		1,844
100 - FIRE SERVICES		-	0.0%	-	-	0.0%	-		7,597,637	18.5%	44,116		44,116
100 - GRAFFITI		4	1.2%	2,889	1	0.9%	2,254		124,698	0.3%	724		5,867
100 - LAKE MAINTENANCE		4	1.3%	3,210	2	1.9%	4,508		1,376,069	3.3%	7,990		15,708
100 - PARK MAINTENANCE		4	1.3%	3,210	5	4.7%	11,271		2,041,631	5.0%	11,855		26,336
100 - PLANNING & ZONING		9	3.0%	7,221	15	14.2%	33,813		1,243,418	3.0%	7,220		48,255
100 - POLICE SERVICES		-	0.0%	-	-	0.0%	-		12,431,410	30.2%	72,184		72,184
100 - PW ADMINISTRATION		4	1.2%	2,889	13	12.3%	29,305		2,092,668	5.1%	12,151		44,345
100 - RECREATION		4	1.3%	3,210	5	4.7%	11,271		926,806	2.3%	5,382		19,862
100 - SENIOR CENTER		-	0.0%	-	3	2.8%	6,763		301,844	0.7%	1,753		8,515
GAS TAX				-			-				-		-
110 - GAS TAX		-	0.0%	-	-	0.0%	-		399,000	1.0%	2,317		2,317
LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE				-			-				-		-
130 - LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE		-	0.0%	-	-	0.0%	-		1,416,410	3.4%	8,225		8,225
LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1				-			-				-		-
135 - LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1		-	0.0%	-	-	0.0%	-		377,680	0.9%	2,193		2,193
NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM				-			-				-		-
155 - NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM		-	0.0%	-	-	0.0%	-		298,520	0.7%	1,733		1,733

Section 5: Finance

The Administrative Services Department responsibilities include cash and investment management, financial reporting, coordination and preparation of the Annual Operating Budget and Capital Improvement Plan, internal audit, payroll, accounts receivable, financial oversight, business licensing, purchasing and contracting, financial management of Police, Animal Control and Fire contracts, and administration of all city funds and accounts. The Department is comprised of Finance and Human Resources. through the maintenance of budgeting, accounting and investments to other City divisions and Funds

Allocation Method

Based on the assessment of the duties of the Finance division, it is reasonable to distribute the allocable cost of the Finance Management division by using the methods described below.

1. Fifty percent (50%) of the allocable cost is distributed to other departments based on total allocable expenditures of each department.
2. Twenty percent (20%) of the allocable cost is distributed to other departments based on salary and benefits for each department.
3. Fifteen percent (15%) of the allocable cost is distributed to other departments based on number of purchase orders processed for each department.
4. Fifteen percent (15%) of the allocable cost is distributed to other departments based on the total revenues for each department.

Finance Cost Allocation

Table 4 shows a detailed distribution of the allocable cost to other central service departments and operating departments/divisions.

Table 4: Finance Cost Allocation

Bureau / Division	Total Allocable Budget			Allocation	Total Allocable Budget			Allocation	Total Allocable Budget			Allocation	Total Allocable Budget			Allocation	Total Allocation
	Dist. Base	Dept. %			Dist. Base	Dept. %			Dist. Base	Dept. %			Dist. Base	Dept. %			
Summary	41,151,067	100.0%		824,611	1,449,100	100.0%		329,845	4,441	100.0%		247,383	43,303,784	100.0%		247,383	1,649,223
Central Service																	
GENERAL																	
100 - CITY ATTORNEY	400,000	1.0%		8,015	-	0.0%		-	26	0.6%		1,448	-	0.0%		-	9,464
100 - CITY CLERK	553,449	1.3%		11,090	-	0.0%		-	105	2.4%		5,849	-	0.0%		-	16,939
100 - CITY COUNCIL	-	0.0%		-	-	0.0%		-	94	2.1%		5,236	-	0.0%		-	5,236
100 - CITY MANAGER	716,842	1.7%		14,365	-	0.0%		-	79	1.8%		4,401	-	0.0%		-	18,765
100 - FINANCE	1,649,223	4.0%		33,048	-	0.0%		-	269	6.1%		14,984	-	0.0%		-	48,033
100 - HUMAN RESOURCES	293,185	0.7%		5,875	-	0.0%		-	95	2.1%		5,292	-	0.0%		-	11,167
100 - NON-DEPARTMENTAL	804,400	2.0%		16,119	1,130,200	78.0%		257,256	42	0.9%		2,340	31,551,605	72.9%		180,246	455,961
Operating Department																	
GENERAL																	
100 - ANIMAL SERVICES	539,700	1.3%		10,815	318,900	22.0%		72,588	32	0.7%		1,783	173,040	0.4%		989	86,174
100 - BUILDING & SAFETY	1,208,921	2.9%		24,225	-	0.0%		-	333	7.5%		18,550	2,045,500	4.7%		11,685	54,460
100 - CAMPGROUND	337,630	0.8%		6,766	-	0.0%		-	174	3.9%		9,693	443,531	1.0%		2,534	18,992
100 - CODE ENFORCEMENT	621,228	1.5%		12,449	-	0.0%		-	60	1.4%		3,342	1,141,880	2.6%		6,523	22,314
100 - COMMUNITY CENTER	834,773	2.0%		16,728	-	0.0%		-	156	3.5%		8,690	84,200	0.2%		481	25,899
100 - COMMUNITY SUPPORT	89,200	0.2%		1,787	-	0.0%		-	97	2.2%		5,403	-	0.0%		-	7,191
100 - ECONOMIC DEVELOPMENT	357,896	0.9%		7,172	-	0.0%		-	58	1.3%		3,231	-	0.0%		-	10,403
100 - ENGINEERING	1,799,224	4.4%		36,054	-	0.0%		-	121	2.7%		6,740	1,141,270	2.6%		6,520	49,314
100 - FIRE PREVENTION	317,605	0.8%		6,364	-	0.0%		-	11	0.2%		613	350,611	0.8%		2,003	8,980
100 - FIRE SERVICES	7,597,637	18.5%		152,246	-	0.0%		-	291	6.6%		16,210	3,918,995	9.1%		22,388	190,845
100 - GRAFFITI	124,698	0.3%		2,499	-	0.0%		-	61	1.4%		3,398	-	0.0%		-	5,897
100 - LAKE MAINTENANCE	1,376,069	3.3%		27,575	-	0.0%		-	135	3.0%		7,520	355,868	0.8%		2,033	37,128
100 - PARK MAINTENANCE	2,041,631	5.0%		40,912	-	0.0%		-	362	8.2%		20,165	-	0.0%		-	61,077
100 - PLANNING & ZONING	1,243,418	3.0%		24,916	-	0.0%		-	127	2.9%		7,074	562,200	1.3%		3,212	35,203
100 - POLICE SERVICES	12,431,410	30.2%		249,109	-	0.0%		-	266	6.0%		14,817	926,440	2.1%		5,293	269,218
100 - PW ADMINISTRATION	2,092,668	5.1%		41,934	-	0.0%		-	329	7.4%		18,327	-	0.0%		-	60,261
100 - RECREATION	926,806	2.3%		18,572	-	0.0%		-	191	4.3%		10,640	235,044	0.5%		1,343	30,554
100 - SENIOR CENTER	301,844	0.7%		6,049	-	0.0%		-	76	1.7%		4,234	10,304	0.0%		59	10,341
GAS TAX																	
110 - GAS TAX	399,000	1.0%		7,995	-	0.0%		-	282	6.3%		15,709	-	0.0%		-	23,704
LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE																	
130 - LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE	1,416,410	3.4%		28,383	-	0.0%		-	156	3.5%		8,690	-	0.0%		-	37,073
LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1																	
135 - LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1	377,680	0.9%		7,568	-	0.0%		-	377	8.5%		21,001	363,296	0.8%		2,075	30,644
NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM																	
155 - NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM	298,520	0.7%		5,982	-	0.0%		-	36	0.8%		2,005	-	0.0%		-	7,987

Section 6: Human Resources

The Human Resources division is part of the Administrative Services Department, which also includes the Finance Division. Our focus is on meeting the personnel and support needs of the City according to all applicable employment standards and labor laws. Developing and managing a diverse and skilled workforce is our goal. The City of Lake Elsinore is an equal opportunity employer. The division functions include recruitment, benefits, job descriptions, salary surveys, training, performance evaluations and labor relations. We serve both the City's employees and you, the prospective employee.

Allocation Method

Based on the assessment of the duties of the Human Resources it is reasonable to distribute the allocable cost of the Human Resources division by using the methods described below.

1. Fifty percent (50%) of the allocable cost is distributed to other departments based on total number of positions in each department.
2. Fifty percent (50%) of the allocable cost is distributed to other departments based on the total salary and benefits of each department.

Human Resources Cost Allocation

Table 5 shows a detailed distribution of the allocable cost to other central service departments and operating departments/divisions.

Table 5: Human Resources Cost Allocation

Bureau / Division	Number of Positions		\$146,593	Salary & Benefits		\$146,593	Total Allocation
	Dist. Base	Dept. %		Dist. Base	Dept. %		
Summary	106	100.0%	146,593	1,449,100	100.0%	146,593	293,185
Central Service			-			-	-
GENERAL			-			-	-
100 - CITY ATTORNEY	-	0.0%	-	-	0.0%	-	-
100 - CITY CLERK	3	2.8%	4,149	-	0.0%	-	4,149
100 - CITY COUNCIL	5	4.7%	6,915	-	0.0%	-	6,915
100 - CITY MANAGER	4	3.8%	5,532	-	0.0%	-	5,532
100 - FINANCE	11	10.4%	15,212	-	0.0%	-	15,212
100 - HUMAN RESOURCES	1	0.9%	1,383	-	0.0%	-	1,383
100 - NON-DEPARTMENTAL	-	0.0%	-	1,130,200	78.0%	114,332	114,332
Operating Department			-			-	-
GENERAL			-			-	-
100 - ANIMAL SERVICES	-	0.0%	-	318,900	22.0%	32,260	32,260
100 - BUILDING & SAFETY	7	6.6%	9,681	-	0.0%	-	9,681
100 - CAMPGROUND	-	0.0%	-	-	0.0%	-	-
100 - CODE ENFORCEMENT	4	3.8%	5,532	-	0.0%	-	5,532
100 - COMMUNITY CENTER	18	17.0%	24,893	-	0.0%	-	24,893
100 - COMMUNITY SUPPORT	-	0.0%	-	-	0.0%	-	-
100 - ECONOMIC DEVELOPMENT	-	0.0%	-	-	0.0%	-	-
100 - ENGINEERING	9	8.5%	12,447	-	0.0%	-	12,447
100 - FIRE PREVENTION	-	0.0%	-	-	0.0%	-	-
100 - FIRE SERVICES	-	0.0%	-	-	0.0%	-	-
100 - GRAFFITI	1	0.9%	1,383	-	0.0%	-	1,383
100 - LAKE MAINTENANCE	2	1.9%	2,766	-	0.0%	-	2,766
100 - PARK MAINTENANCE	5	4.7%	6,915	-	0.0%	-	6,915
100 - PLANNING & ZONING	15	14.2%	20,744	-	0.0%	-	20,744
100 - POLICE SERVICES	-	0.0%	-	-	0.0%	-	-
100 - PW ADMINISTRATION	13	12.3%	17,978	-	0.0%	-	17,978
100 - RECREATION	5	4.7%	6,915	-	0.0%	-	6,915
100 - SENIOR CENTER	3	2.8%	4,149	-	0.0%	-	4,149
GAS TAX			-			-	-
110 - GAS TAX	-	0.0%	-	-	0.0%	-	-
LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE			-			-	-
130 - LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE	-	0.0%	-	-	0.0%	-	-
LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1			-			-	-
135 - LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1	-	0.0%	-	-	0.0%	-	-
NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM			-			-	-
155 - NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM	-	0.0%	-	-	0.0%	-	-

Section 7: Non-Departmental

The Non-Departmental Division is a cost center for general administrative expenditures such as retiree medical premiums, sales tax agreements, property tax administration fee, and miscellaneous banking fees.

Allocation Method

Based on the assessment of the duties of Non-Departmental, it is reasonable to distribute the allocable cost of Non-Departmental by using the methods described below.

1. Fifty percent (50%) of the allocable cost is distributed to other departments based on total number of positions in each department.
2. Fifty percent (50%) of the allocable cost is distributed to other departments based on the total salary and benefits of each department.

Non-Departmental Cost Allocation

Table 6 shows a detailed distribution of the allocable cost to other central service departments and operating departments/divisions.

Table 6: Non-Departmental Cost Allocation

Bureau / Division	Number of Positions		\$402,200	Salary & Benefits		\$402,200	Total Allocation
	Dist. Base	Dept. %		Dist. Base	Dept. %		
Summary	106	100.0%	402,200	1,449,100	100.0%	402,200	804,400
Central Service			-			-	-
GENERAL			-			-	-
100 - CITY ATTORNEY	-	0.0%	-	-	0.0%	-	-
100 - CITY CLERK	3	2.8%	11,383	-	0.0%	-	11,383
100 - CITY COUNCIL	5	4.7%	18,972	-	0.0%	-	18,972
100 - CITY MANAGER	4	3.8%	15,177	-	0.0%	-	15,177
100 - FINANCE	11	10.4%	41,738	-	0.0%	-	41,738
100 - HUMAN RESOURCES	1	0.9%	3,794	-	0.0%	-	3,794
100 - NON-DEPARTMENTAL	-	0.0%	-	1,130,200	78.0%	313,689	313,689
Operating Department			-			-	-
GENERAL			-			-	-
100 - ANIMAL SERVICES	-	0.0%	-	318,900	22.0%	88,511	88,511
100 - BUILDING & SAFETY	7	6.6%	26,560	-	0.0%	-	26,560
100 - CAMPGROUND	-	0.0%	-	-	0.0%	-	-
100 - CODE ENFORCEMENT	4	3.8%	15,177	-	0.0%	-	15,177
100 - COMMUNITY CENTER	18	17.0%	68,298	-	0.0%	-	68,298
100 - COMMUNITY SUPPORT	-	0.0%	-	-	0.0%	-	-
100 - ECONOMIC DEVELOPMENT	-	0.0%	-	-	0.0%	-	-
100 - ENGINEERING	9	8.5%	34,149	-	0.0%	-	34,149
100 - FIRE PREVENTION	-	0.0%	-	-	0.0%	-	-
100 - FIRE SERVICES	-	0.0%	-	-	0.0%	-	-
100 - GRAFFITI	1	0.9%	3,794	-	0.0%	-	3,794
100 - LAKE MAINTENANCE	2	1.9%	7,589	-	0.0%	-	7,589
100 - PARK MAINTENANCE	5	4.7%	18,972	-	0.0%	-	18,972
100 - PLANNING & ZONING	15	14.2%	56,915	-	0.0%	-	56,915
100 - POLICE SERVICES	-	0.0%	-	-	0.0%	-	-
100 - PW ADMINISTRATION	13	12.3%	49,326	-	0.0%	-	49,326
100 - RECREATION	5	4.7%	18,972	-	0.0%	-	18,972
100 - SENIOR CENTER	3	2.8%	11,383	-	0.0%	-	11,383
GAS TAX			-			-	-
110 - GAS TAX	-	0.0%	-	-	0.0%	-	-
LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE			-			-	-
130 - LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE	-	0.0%	-	-	0.0%	-	-
LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1			-			-	-
135 - LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1	-	0.0%	-	-	0.0%	-	-
NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM			-			-	-
155 - NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM	-	0.0%	-	-	0.0%	-	-

Table E2: Step-One Cost Allocation

		First Allocation							Total First Allocation	
Summary		100 - FINANCE	100 - CITY MANAGER	100 - CITY CLERK	100 - CITY ATTORNEY	100 - CITY COUNCIL	100 - NON- DEPARTMENTAL	100 - HUMAN RESOURCES	\$	4,417,099
	Amount to Allocate	1,649,223	716,842	553,449	400,000	-	804,400	293,185		4,417,099
	Allocated Amount	1,649,223	716,842	553,449	400,000	-	804,400	293,185		4,417,099
Central Service										
GENERAL										
100 - FINANCE		48,033	106,587	82,292	59,476	-	41,738	15,212		353,337
100 - CITY MANAGER		18,765	49,286	38,052	27,502	-	15,177	5,532		154,315
100 - CITY CLERK		16,939	58,921	45,491	32,878	-	11,383	4,149		169,762
100 - CITY ATTORNEY		9,464	8,742	6,749	4,878	-	-	-		29,832
100 - CITY COUNCIL		5,236	11,271	8,702	6,289	-	18,972	6,915		57,385
100 - NON-DEPARTMENTAL		455,961	4,671	3,606	2,606	-	313,689	114,332		894,866
100 - HUMAN RESOURCES		11,167	4,759	3,674	2,656	-	3,794	1,383		27,433
Operating Department										
GENERAL										
100 - ANIMAL SERVICES		86,174	3,134	2,420	1,749	-	88,511	32,260		214,248
100 - BUILDING & SAFETY		54,460	30,021	23,178	16,752	-	26,560	9,681		160,651
100 - CAMPGROUND		18,992	1,960	1,514	1,094	-	-	-		23,560
100 - CODE ENFORCEMENT		22,314	19,845	15,322	11,074	-	15,177	5,532		89,265
100 - COMMUNITY CENTER		25,899	45,423	35,070	25,346	-	68,298	24,893		224,929
100 - COMMUNITY SUPPORT		7,191	518	400	289	-	-	-		8,398
100 - ECONOMIC DEVELOPMENT		10,403	4,967	3,835	2,771	-	-	-		21,975
100 - ENGINEERING		49,314	65,238	50,368	36,403	-	34,149	12,447		247,917
100 - FIRE PREVENTION		8,980	1,844	1,424	1,029	-	-	-		13,277
100 - FIRE SERVICES		190,845	44,116	34,061	24,617	-	-	-		293,639
100 - GRAFFITI		5,897	5,867	4,530	3,274	-	3,794	1,383		24,744
100 - LAKE MAINTENANCE		37,128	15,708	12,128	8,765	-	7,589	2,766		84,083
100 - PARK MAINTENANCE		61,077	26,336	20,333	14,695	-	18,972	6,915		148,327
100 - PLANNING & ZONING		35,203	48,255	37,256	26,926	-	56,915	20,744		225,299
100 - POLICE SERVICES		269,218	72,184	55,731	40,279	-	-	-		437,412
100 - PW ADMINISTRATION		60,261	44,345	34,237	24,744	-	49,326	17,978		230,892
100 - RECREATION		30,554	19,862	15,335	11,083	-	18,972	6,915		102,721
100 - SENIOR CENTER		10,341	8,515	6,574	4,752	-	11,383	4,149		45,714
GAS TAX										
110 - GAS TAX		23,704	2,317	1,789	1,293	-	-	-		29,102
LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE										
130 - LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE		37,073	8,225	6,350	4,589	-	-	-		56,237
LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1										
135 - LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1		30,644	2,193	1,693	1,224	-	-	-		35,754
NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM										
155 - NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM		7,987	1,733	1,338	967	-	-	-		12,026

Second Step and Close Out

As part of the first step, costs of central services were allocated to all departments, including central services based on the most fair and equitable distributions factor(s) selected for each respective central service department or fund. As a result, each department and fund identified as Central Services within the CAP were allocated costs attributable to their demand on central services. Therefore, the costs that remain within each central service after the application of Step One are the indirect costs attributable to each central service. The next two steps described below takes the allocable indirect costs and apportion them amongst all departments and then close out each central service department or fund in order to shift all allocable costs to the City's operating departments.

Before we close out each central service, we first take the indirect costs charged to each central service from Step One and apportion these costs based on the same distribution factor(s) used in Step One for each central service. Doing so results in a reduced amount of indirect costs that will be allocated to the operating departments and minimizes the significance of which central service is closed out first. Table E3 provides a summary of the indirect cost allocation.

The reduced amount of remaining indirect costs charged to each central service after Step Two must now be apportioned to all departments except for the central service whose indirect costs are being allocated. Essentially, the allocation of indirect costs for the first central service to be closed out is over all departments less itself as all indirect costs have been shifted. The distribution basis utilized in the final "close-out" step is equal to the percentage of total costs allocated to each department/division from the previous steps. As each central service is closed, the remaining indirect costs are apportioned to all departments less all previously closed central services. Through this process, all allocable costs are shifted to the operating departments/divisions.

An additional \$88,494 was excluded during this process from the allocable cost total of \$4,417,099 (excluded are the costs allocated to City Council of \$57,385 in the second step and \$31,108 in the third step to ensure OMB compliance) for a final allocation of \$4,328,605. Table E4 provides a summary of the final close out.

Table E3: Step-Two Indirect Cost Allocation

Summary	Second Allocation							Total Second Allocation
	100 - FINANCE	100 - CITY MANAGER	100 - CITY CLERK	100 - CITY ATTORNEY	100 - CITY COUNCIL	100 - NON-DEPARTMENTAL	100 - HUMAN RESOURCES	\$ 1,629,544
Amount to Allocate	353,337	154,315	169,762	29,832	57,385	894,866	27,433	1,686,929
Allocated Amount	353,337	154,315	169,762	29,832	-	894,866	27,433	1,629,544
Central Service								
GENERAL								
100 - FINANCE	10,291	22,945	25,242	4,436	-	46,432	1,423	110,768
100 - CITY MANAGER	4,020	10,610	11,672	2,051	-	16,884	518	45,755
100 - CITY CLERK	3,629	12,684	13,954	2,452	-	12,663	388	45,770
100 - CITY ATTORNEY	2,028	1,882	2,070	364	-	-	-	6,343
100 - CITY COUNCIL	1,122	2,426	2,669	469	-	21,105	647	28,439
100 - NON-DEPARTMENTAL	97,687	1,005	1,106	194	-	348,967	10,698	459,659
100 - HUMAN RESOURCES	2,392	1,024	1,127	198	-	4,221	129	9,092
Operating Department								
GENERAL								
100 - ANIMAL SERVICES	18,462	675	742	130	-	98,465	3,019	121,494
100 - BUILDING & SAFETY	11,668	6,463	7,109	1,249	-	29,547	906	56,942
100 - CAMPGROUND	4,069	422	464	82	-	-	-	5,037
100 - CODE ENFORCEMENT	4,781	4,272	4,700	826	-	16,884	518	31,980
100 - COMMUNITY CENTER	5,549	9,778	10,757	1,890	-	75,979	2,329	106,283
100 - COMMUNITY SUPPORT	1,541	111	123	22	-	-	-	1,796
100 - ECONOMIC DEVELOPMENT	2,229	1,069	1,176	207	-	-	-	4,681
100 - ENGINEERING	10,565	14,044	15,449	2,715	-	37,990	1,165	81,928
100 - FIRE PREVENTION	1,924	397	437	77	-	-	-	2,834
100 - FIRE SERVICES	40,887	9,497	10,448	1,836	-	-	-	62,668
100 - GRAFFITI	1,263	1,263	1,389	244	-	4,221	129	8,510
100 - LAKE MAINTENANCE	7,954	3,382	3,720	654	-	8,442	259	24,411
100 - PARK MAINTENANCE	13,085	5,669	6,237	1,096	-	21,105	647	47,840
100 - PLANNING & ZONING	7,542	10,388	11,428	2,008	-	63,316	1,941	96,623
100 - POLICE SERVICES	57,679	15,539	17,095	3,004	-	-	-	93,316
100 - PW ADMINISTRATION	12,911	9,546	10,502	1,845	-	54,874	1,682	91,360
100 - RECREATION	6,546	4,276	4,704	827	-	21,105	647	38,104
100 - SENIOR CENTER	2,215	1,833	2,017	354	-	12,663	388	19,471
GAS TAX								
110 - GAS TAX	5,078	499	549	96	-	-	-	6,222
LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE								
130 - LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE	7,943	1,770	1,948	342	-	-	-	12,003
LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1								
135 - LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1	6,565	472	519	91	-	-	-	7,648
NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM								
155 - NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM	1,711	373	410	72	-	-	-	2,567

Table E4: Final Step – Close-Out Allocation

Summary	Step-Down Allocation								Allocation Summary
	100 - FINANCE	100 - CITY MANAGER	100 - CITY CLERK	100 - CITY ATTORNEY	100 - CITY COUNCIL	100 - NON-DEPARTMENTAL	100 - HUMAN RESOURCES	\$ 674,718	
Amount to Allocate	110,768	47,053	51,884	8,635	31,108	492,158	15,468	757,074	
Allocated Amount	110,768	47,053	51,884	8,635	-	492,158	15,468	725,966	
Central Service									
GENERAL									
100 - FINANCE									
100 - CITY MANAGER	1,298								
100 - CITY CLERK	1,172	4,942							
100 - CITY ATTORNEY	655	733	903						
100 - CITY COUNCIL	362	945	1,165	197					
100 - NON-DEPARTMENTAL	31,543	392	483	82	-				
100 - HUMAN RESOURCES	773	399	492	83	-	4,629			
Operating Department									
GENERAL									
100 - ANIMAL SERVICES	5,961	263	324	55	-	107,975	3,426	118,003	453,744
100 - BUILDING & SAFETY	3,767	2,518	3,102	525	-	32,401	1,028	43,342	260,936
100 - CAMPGROUND	1,314	164	203	34	-	-	-	1,715	30,312
100 - CODE ENFORCEMENT	1,544	1,665	2,051	347	-	18,515	587	24,709	145,954
100 - COMMUNITY CENTER	1,792	3,810	4,694	795	-	83,317	2,643	97,051	428,263
100 - COMMUNITY SUPPORT	497	43	54	9	-	-	-	603	10,797
100 - ECONOMIC DEVELOPMENT	720	417	513	87	-	-	-	1,736	28,393
100 - ENGINEERING	3,411	5,472	6,742	1,142	-	41,658	1,322	59,747	389,592
100 - FIRE PREVENTION	621	155	191	32	-	-	-	999	17,110
100 - FIRE SERVICES	13,202	3,700	4,559	772	-	-	-	22,234	378,541
100 - GRAFFITI	408	492	606	103	-	4,629	147	6,385	39,639
100 - LAKE MAINTENANCE	2,568	1,318	1,623	275	-	9,257	294	15,335	123,829
100 - PARK MAINTENANCE	4,225	2,209	2,722	461	-	23,144	734	33,495	229,661
100 - PLANNING & ZONING	2,435	4,048	4,987	845	-	69,431	2,203	83,948	405,869
100 - POLICE SERVICES	18,624	6,055	7,460	1,263	-	-	-	33,402	564,131
100 - PW ADMINISTRATION	4,169	3,720	4,583	776	-	60,173	1,909	75,330	397,581
100 - RECREATION	2,114	1,666	2,053	348	-	23,144	734	30,058	170,883
100 - SENIOR CENTER	715	714	880	149	-	13,886	441	16,785	81,971
GAS TAX									
110 - GAS TAX	1,640	194	239	41	-	-	-	2,114	37,439
LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE									
130 - LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE	2,565	690	850	144	-	-	-	4,248	72,488
LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1									
135 - LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1	2,120	184	227	38	-	-	-	2,569	45,971
NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM									
155 - NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM	553	145	179	30	-	-	-	907	15,501

Table E5 summarizes the distribution of the total allocable cost of \$4,328,606 to each recipient as well as the final indirect cost percentages for each department.

Table E5: Allocated Costs to Recipient Departments and Final Department Indirect Cost Percentages

Allocated Cost Summary - Operating Departments

Fiscal Year 2016-2017

	FY 16-17 ADOPTED BUDGET	Indirect Allocation	Indirect Rate (%)
Summary	\$ 40,059,693	\$ 4,328,606	10.8%
Operating Department			
GENERAL			
100 - ANIMAL SERVICES	839,200	453,744	54.1%
100 - BUILDING & SAFETY	1,208,921	260,936	21.6%
100 - CAMPGROUND	337,630	30,312	9.0%
100 - CODE ENFORCEMENT	621,228	145,954	23.5%
100 - COMMUNITY CENTER	834,773	428,263	51.3%
100 - COMMUNITY SUPPORT	89,200	10,797	12.1%
100 - ECONOMIC DEVELOPMENT	357,896	28,393	7.9%
100 - ENGINEERING	1,799,224	389,592	21.7%
100 - FIRE PREVENTION	317,605	17,110	5.4%
100 - FIRE SERVICES	7,597,637	378,541	5.0%
100 - GRAFFITI	124,698	39,639	31.8%
100 - LAKE MAINTENANCE	1,376,069	123,829	9.0%
100 - PARK MAINTENANCE	2,041,631	229,661	11.2%
100 - PLANNING & ZONING	1,243,418	405,869	32.6%
100 - POLICE SERVICES	12,431,410	564,131	4.5%
100 - PW ADMINISTRATION	2,092,668	397,581	19.0%
100 - RECREATION	926,806	170,883	18.4%
100 - SENIOR CENTER	301,844	81,971	27.2%
GAS TAX			
110 - GAS TAX	3,084,340	37,439	1.2%
LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE			
130 - LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE	1,676,410	72,488	4.3%
LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1			
135 - LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1	377,680	45,971	12.2%
NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM			
155 - NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM	379,405	15,501	4.1%