FULL COST ALLOCATION PLAN

FY 2015-2016 Actuals

CITY OF LONG BEACH, CA

FEBRUARY 24, 2017

201 San Antonio Circle, Suite 140
Mountain View, CA 94040
v.650.858.0507 f.650.917.2317

TABLE OF CONTENTS

		Page Number
1.	EXECUTIVE SUMMARY	1
2.	READING THE PLAN	5
3.	ORGANIZATIONAL CHART	7
4.	SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPARTMENT	9
5.	SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND	14
6.	SUMMARY OF FUNCTIONS AND ALLOCATION BASES	25
7.	CENTRAL SERVICES DEPARTMENTS (PROVIDERS)	28
8.	GRANTEE DEPARTMENTS (RECEIVERS)	30
9.	COST ALLOCATION PLAN	40
9.1	BUILDING DEPRECIATION	41
	COSTS TO BE ALLOCATED	44
	DEPARTMENTAL EXPENSE DETAIL	45
	ALLOCATION DETAIL	46
	Public Safety	46
	Other Buildings	47
	ECOC FA End User PDFD	48
	ALLOCATION SUMMARY	49
9.2	EQUIPMENT DEPRECIATION	50
	COSTS TO BE ALLOCATED	53
	DEPARTMENTAL EXPENSE DETAIL	54
	Allocation Detail	55
	Equipment Depreciation	55
	ALLOCATION SUMMARY	57

Page Number

9.3	CIVIC CENTER AND ECOC COSTS	58
	COSTS TO BE ALLOCATED	61
	DEPARTMENTAL EXPENSE DETAIL	62
	Allocation Detail	63
	Civic Center	63
	ECOC Building Interest	64
	ALLOCATION SUMMARY	65
9.4	CITY AUDITOR (AU GP100)	67
	COSTS TO BE ALLOCATED	70
	DEPARTMENTAL EXPENSE DETAIL	71
	Allocation Detail	72
	Audit Services	72
	ALLOCATION SUMMARY	79
9.5	CITY CLERK (CC GP100)	88
	COSTS TO BE ALLOCATED	91
	DEPARTMENTAL EXPENSE DETAIL	92
	Allocation Detail	93
	Council / Dept Support	93
	Commission Support	92
	Microfilm	95
	Records Management	96
	ALLOCATION SUMMARY	97
9.6	CITY MANAGER (CM GP100)	99
	COSTS TO BE ALLOCATED	102
	DEPARTMENTAL EXPENSE DETAIL	103
	Allocation Detail	104
	Council / Dept Support	104
	Police Commission	109
	ALLOCATION SUMMARY	110
9.7	CIVIL SERVICE (CS GP100)	117
	COSTS TO BE ALLOCATED	120
	DEPARTMENTAL EXPENSE DETAIL	121
	Allocation Detail	122
	Administration & Support Services	122
	ALLOCATION SUMMARY	126

Page Number

9.8	DISASTER MGMT DIVISION (DCAD & DCDP GP100)	131
	COSTS TO BE ALLOCATED	134
	DEPARTMENTAL EXPENSE DETAIL	135
	Allocation Detail	136
	Citywide Support	130
	Police Support	141
	Dispatch Personnel Support	142
	Dispatch Space Support	143
	ALLOCATION SUMMARY	144
9.9	FIRE ADMIN (FDB1+FDEO)	150
	COSTS TO BE ALLOCATED	153
	DEPARTMENTAL EXPENSE DETAIL	154
	Allocation Detail	155
	Fire Admin	155
	ALLOCATION SUMMARY	156
9.10	FM ADMIN (FMB1 GP100)	157
	COSTS TO BE ALLOCATED	160
	DEPARTMENTAL EXPENSE DETAIL	161
	Allocation Detail	162
	Admin General	162
	Admin Personnel	163
	ALLOCATION SUMMARY	164
9.11	FM ACCOUNTING BUREAU (FMB2 GP100)	165
	COSTS TO BE ALLOCATED	168
	DEPARTMENTAL EXPENSE DETAIL	169
	Allocation Detail	170
	General Accounting Citywide	170
	Accounts Payable Citywide	177
	CIP Accounting	182
	ALLOCATION SUMMARY	183
9.12	FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	193
	COSTS TO BE ALLOCATED	196
	DEPARTMENTAL EXPENSE DETAIL	197
	Allocation Detail	198
	Tidelands General	198
	ALLOCATION SUMMARY	200

Page Number

9.13	FM BUDGET MANAGEMENT (FMB3 GP100)	202
	COSTS TO BE ALLOCATED	205
	DEPARTMENTAL EXPENSE DETAIL	206
	Allocation Detail	207
	Budget Admin	207
	ALLOCATION SUMMARY	212
9.14	FM PURCHASING (FMB7 D1 & D2)	219
	COSTS TO BE ALLOCATED	221
	DEPARTMENTAL EXPENSE DETAIL	223
	Allocation Detail	224
	FM Purchasing	224
	Business Licenses	228
	ALLOCATION SUMMARY	229
9.15	FM CONTROLS BUREAU (FMB8 GP100)	234
	COSTS TO BE ALLOCATED	237
	DEPARTMENTAL EXPENSE DETAIL	238
	Allocation Detail	239
	FM Controls	239
	ALLOCATION SUMMARY	245
9.16	FM FLEET SERVICES BUREAU (FMB9 IS386)	253
	COSTS TO BE ALLOCATED	256
	DEPARTMENTAL EXPENSE DETAIL	257
	Allocation Detail	258
	Fleet Services	258
	ALLOCATION SUMMARY	260
9.17	LEGISLATIVE (LD GP100)	263
	COSTS TO BE ALLOCATED	266
	DEPARTMENTAL EXPENSE DETAIL	267
	Allocation Detail	268
	Council Support	268
	ALLOCATION SUMMARY	273

Page Number

9.18	LAW (LW GP100)	280
	COSTS TO BE ALLOCATED	283
	DEPARTMENTAL EXPENSE DETAIL	284
	Allocation Detail	285
	General Admin & Law	285
	ALLOCATION SUMMARY	287
9.19	PUBLIC WORKS ADM (PWBO & PWDI GP100)	289
	COSTS TO BE ALLOCATED	292
	DEPARTMENTAL EXPENSE DETAIL	293
	Allocation Detail	294
	PW Admin	294
	ALLOCATION SUMMARY	295
9.20	PW ENGR ADMIN (PWENAD)	296
	COSTS TO BE ALLOCATED	299
	DEPARTMENTAL EXPENSE DETAIL	300
	Allocation Detail	301
	General Engineering	301
	CIP Admin	302
	ALLOCATION SUMMARY	303
9.21	TECHNICAL SERVICES (TS IS385)	304
	COSTS TO BE ALLOCATED	307
	DEPARTMENTAL EXPENSE DETAIL	308
	Allocation Detail	309
	Technical Services	309
	ALLOCATION SUMMARY	314
10.	SUMMARY OF OVERHEAD ALLOCATIONS - DEPARTMENT & FUND	320
11.	AUDIT SUMMARY SCHEDULE	343

1. EXECUTIVE SUMMARY

1. BACKGROUND

The Matrix Consulting Group has prepared this Full Cost Allocation Plan (CAP) for the City of Long Beach, CA. The report, which follows, presents a summary of the comprehensive analysis undertaken to identify the appropriate distribution of citywide administrative and support costs to all City operating departments, divisions, and programs.

The primary objective of a Full Cost Allocation Plan is to spread costs from central support departments, generally called "Central Service Departments" to those departments, divisions, cost centers, and/or funds that receive services in support of conducting their operations. In doing so, an organization can both better understand its full cost of providing specific services to the community, and also generate organizational awareness regarding indirect (overhead) costs associated with operations.

2. METHODOLOGY

This plan was compiled in accordance with Generally Accepted Accounting Principles, and is also based on many of the methods of indirect cost allocation defined by the federal Office of Management and Budget's (OMB) Circular A-87.

These principles can be summarized in the following points:

- Necessary and reasonable
- Determined by allocation "bases" that relate to benefit received

In addition, Circular A-87 defines a method for allocating indirect costs called the double-step down allocation method, which utilizes two “steps” or “passes” to fully allocate costs. The double-step down procedure is reflected in this plan, and ensures that the benefit of services between Central Service support departments are recognized first, before final allocations to receivers of services are made. For example:

- **First Step:** Central Service Department expenditures are allocated to other central service departments such as Human Resources, Information Technology, etc., as well as to Receiving Departments.
- **Second Step:** Distributes Central Service department expenses and first step allocations to the Receiving Departments only.

It should be noted that there are two types of cost allocation plans. This plan is a Full Cost Allocation plan. The second form of Cost Allocation Plan is known as an OMB A-87 Compliant Plan. An OMB-Compliant Plan is generally concerned with the use of the resulting cost allocations to develop, submit, and secure approval for claims. For example, OMB-Compliant allocations could be used to reimburse indirect costs associated with the administration of State and/or Federal grants. An OMB-Compliant plan is far more sensitive in terms of recovering administrative costs within the framework of the specific federal requirements outlined in OMB A-87.

(1) PROJECT STEPS

The summary steps to accomplish this study included:

- Meet with the City of Long Beach's administrative staff to customize the structure of the plan
- Identify / classify Central Service support departments
- Determine the major services or "functions" provided by each Central Service support department
- Establish the optimal allocation basis for each function
- Identify the source, and collect allocation basis data and statistics
- Populate the analytical model, and calculate results
- Employ quality control processes for accurate results
- Review results with the City
- Revise and finalize the Plan
- Discuss implementation strategies
- Document and communicate results

3. SUMMARY

The final product of a Cost Allocation Plan is a summary worksheet that illustrates the final distribution of costs to each of the receiving departments and funds. This summary worksheet along with the detail workbook that details all of the distributions and their bases provides a well-documented, defensible basis for the City's indirect overhead costs. In summary, key project details for the cost plan are as follows:

- Cost figures are based on Fiscal Year 2015 / 2016 Actual Expenditures,
- The allocation methodology is Full Cost, not Circular OMB A-87 Compliant,
- The results presented in this plan were derived using a double "step-down" allocation process.

2. READING THE PLAN

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

- **Table of Contents:** All summary and detail allocation schedules can be referenced here, and appear in the same order as shown.

- **Summary of Overhead Allocations:** Lists Central Service departments on one axis, and Receiving departments on the other. Shows how much was allocated from each Central Service department to each Receiving department. Summarized with unallocated and direct billed entries and produces a grand total for each axis.

- **Summary of Functions and Allocation Bases:** Recaps the source and basis for each function of each Central Service department. For example, if the Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage, and the source would potentially be blueprints of the building, or square footage records.

- **Central Services Departments:** Lists all central service departments, including their fund, department, and or division number, along with expenditure totals per department, as well as a subtotal of disallowed costs, and a total of all expenditures being allocated through the plan.

- **Grantee Departments:** Lists all grantee or receiving departments, including their fund, department, and or division number.

- **Detail Reports:** There is one set of reports for each Central Service department in the plan. The reports show an aggregate picture of the department's expenses, a function-by-function breakdown of the expenses, each function's allocation, and an allocation summary. Each set of Detail Reports contains:

- **Narrative:** This is a summary of the Central Service department including a brief description of the activities performed, the major functions and services provided, and how costs associated with each function are allocated to Receiving Departments, or those departments and programs within the City that benefit from services.

- **Costs to Be Allocated:** This is a summary of the costs being allocated for the identified Central Service department. This worksheet shows the total expenditures for the Central Service department, along with the incoming allocations from all other Central Service departments.

- **Departmental Expense Detail:** This worksheet details the Central Service's direct expenditures, and provides a recap of the incoming expenses, and arrives at a total this department encumbers on each pass of allocations. This worksheet also adds in incoming allocations, and breaks total costs down by function. It also demonstrates how the G&A (General and Administrative) column is reallocated, and also subtotals for each pass of allocations. Here, unallocated functions are dropped from the Plan's calculations.

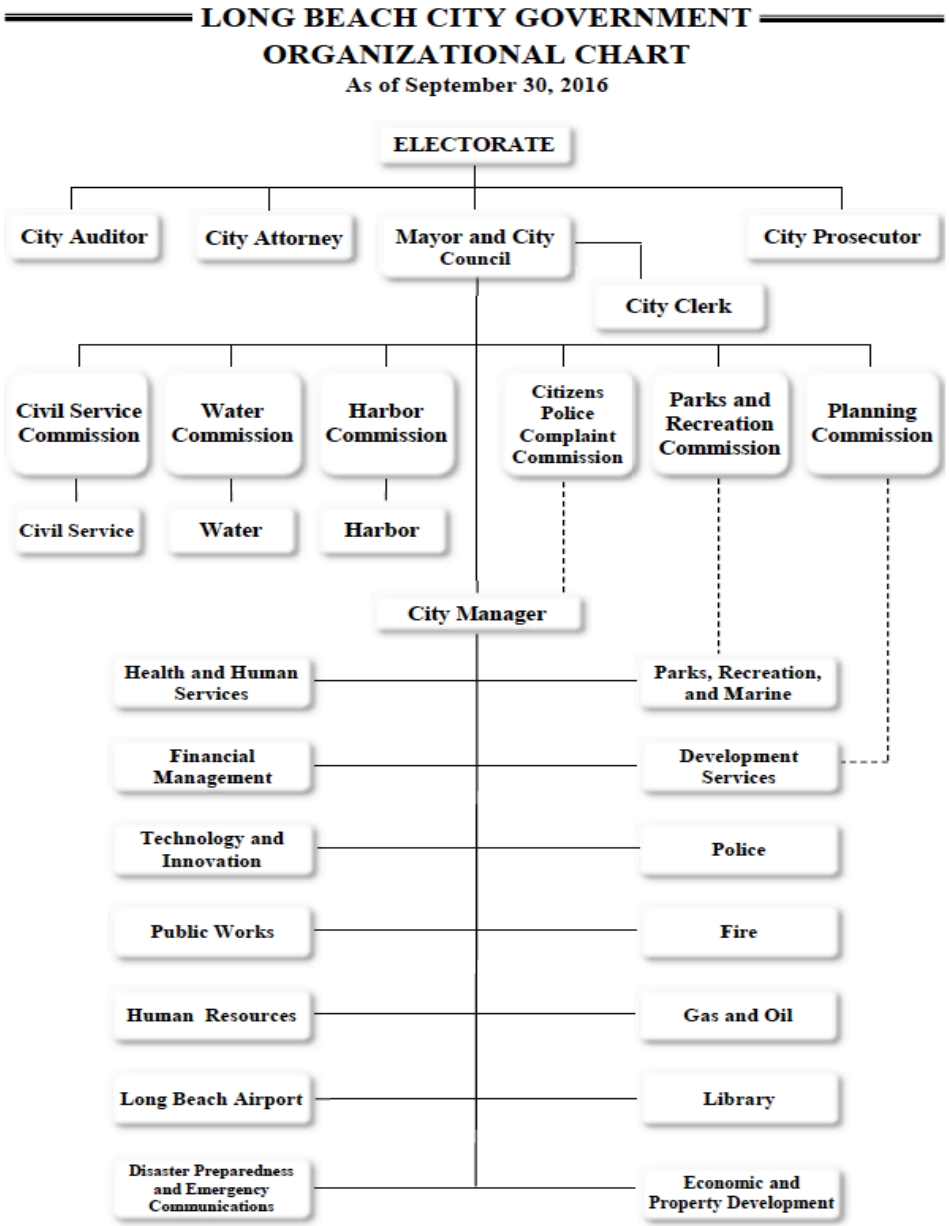
- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to, and shows the amount of allocations per pass.

- **Allocation Summary:** This worksheet shows the total costs being allocated to receiving departments by function.

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

3. ORGANIZATIONAL CHART

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


LONG BEACH CITY GOVERNMENT
ORGANIZATIONAL CHART
As of September 30, 2016
ELECTORATE
City Auditor
City Attorney
Mayor and City Council
City Prosecutor
City Clerk
Civil Service Commission
Water Commission
Harbor Commission
Citizens Police Complaint Commission
Parks and Recreation Commission
Planning Commission
Civil Service
Water
Harbor
City Manager
Health and Human Services
Parks, Recreation, and Marine
Financial Management
Development Services
Technology and Innovation
Police
Public Works
Fire
Human Resources
Gas and Oil
Long Beach Airport
Library
Disaster Preparedness and Emergency Communications
Economic and Property Development

4. SUMMARY OF OVERHEAD ALLOCATIONS BY DEPARTMENT

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

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPARTMENT

NAME	Airport	Auditor	City Clerk	Citywide Activities	City Manager	City Prosecutor	Civil Service	Disaster Preparedness & Emergency Communications
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-	3,340
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	328,395	-	-
CITY AUDITOR (AU GP100)	71,551	958	1,806	392,378	21,534	7,948	62	11,245
CITY CLERK (CC GP100)	139	-	-	-	-	1,220	-	-
CITY MANAGER (CM GP100)	48,456	486	3,024	47,991	12,179	4,406	31	29,120
CIVIL SERVICE (CS GP100)	69,355	-	-	-	-	-	-	57,796
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	43,732	2,006	1,508	-	11,612	14,092	155	32,045
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	55,892	1,100	7,141	34,663	33,285	6,652	599	4,958
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	119	-	5,655	4,422	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	30,001	1,204	1,872	29,713	7,540	10,913	39	18,030
FM PURCHASING (FMB7 D1 & D2)	15,244	90	370	8,860	69,644	526	-	1,042
FM CONTROLS BUREAU (FMB8 GP100)	12,314	345	360	-	5,529	2,534	25	5,123
FM FLEET SERVICES BUREAU (FMB9 IS386)	9,007	-	-	-	152	18	-	-
LEGISLATIVE (LD GP100)	131,867	3,968	8,230	130,603	33,143	35,975	127	79,247
LAW (LW GP100)	45,432	-	27,601	-	-	2,995	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	53,102	-	-	28,513	73,442	-	-	-
TECHNICAL SERVICES (TS IS385)	17,440	304	895	-	2,439	3,562	21	12,378
Total Allocated	$603,530	$ 10,579	$ 52,807	$ 678,377	$ 274,920	$ 419,238	$ 1,059	$ 254,323
Direct Bill Adjustments	1,366				22,250			
Proposed Costs	**$604,896**	**$ 10,579**	**$ 52,807**	**$ 678,377**	**$ 297,170**	**$ 419,238**	**$ 1,059**	**$ 254,323**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPARTMENT

NAME	Development Services	Economic & Property Development	Fire	Financial Management	Gas & Oil	Harbor	Health & Human Services
BUILDING DEPRECIATION	$ -	$ 31,471	$ 8,347	$ -	$ -	$ -	$ 341,488
EQUIPMENT DEPRECIATION	10,319	5,221	652,873	18,512	-	-	129,139
CIVIC CENTER AND ECOC COSTS	110,857	75,930	296,758	501,088	-	-	-
CITY AUDITOR (AU GP100)	111,965	40,492	146,720	27,922	181,491	582,110	84,594
CITY CLERK (CC GP100)	50,960	5,866	-	12,379	10,993	2,454	4,589
CITY MANAGER (CM GP100)	74,589	19,213	350,782	44,169	106,336	122,761	139,998
CIVIL SERVICE (CS GP100)	106,412	16,319	303,788	58,958	135,650	294,010	123,411
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	80,434	31,393	497,049	38,899	87,461	222,734	145,161
FIRE ADMIN (FDB1+FDEO)	-	-	3,774,933	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	63,495	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	245,717	84,129	75,035	78,194	111,477	187,222	180,443
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	1,772	5,522	21	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	46,182	11,896	217,185	27,347	65,837	152,014	86,679
FM PURCHASING (FMB7 D1 & D2)	33,568	70,809	43,682	323,928	138,090	73,463	45,944
FM CONTROLS BUREAU (FMB8 GP100)	21,218	7,743	36,881	6,866	39,334	90,941	32,756
FM FLEET SERVICES BUREAU (FMB9 IS386)	4,192	-	80,207	6,955	21,031	573	1,870
LEGISLATIVE (LD GP100)	202,986	52,286	954,615	120,202	289,381	501,122	380,989
LAW (LW GP100)	409,500	55,959	-	48,930	15,672	33,439	64,370
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	48,726	1,369	62,587	56,380	57,640	24,985	16,618
Total Allocated	$ 1,557,625	$ 511,867	$ 7,506,962	$ 1,434,248	$ 1,260,392	$ 2,287,827	$ 1,778,049
Direct Bill Adjustments	3,439		5,993		10,917	1,895,649	3,309
Proposed Costs	**$ 1,561,064**	**$ 511,867**	**$ 7,512,955**	**$ 1,434,248**	**$ 1,271,309**	**$ 4,183,477**	**$ 1,781,358**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPARTMENT

NAME	Human Resources	Library Services	Law	Police	Parks, Recreation, & Marine Department	Public Works	Technology Services	Water Services
BUILDING DEPRECIATION	$ -	$ 255,739	$ -	$ 1,759,524	$ 4,603,474	$ 1,306,702	$ -	$ -
EQUIPMENT DEPRECIATION	-	3,025	-	2,468,816	44,998	113,246	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	2,083,220	-	183,322	-	-
CITY AUDITOR (AU GP100)	20,172	21,064	10,877	324,284	116,908	301,438	220	98,869
CITY CLERK (CC GP100)	14,694	-	-	33,326	14	-	-	1,303
CITY MANAGER (CM GP100)	20,702	53,429	4,954	993,417	228,283	184,096	-	62,167
CIVIL SERVICE (CS GP100)	15,979	52,193	-	761,020	147,087	252,112	-	108,636
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	14,703	45,746	18,055	1,222,433	166,952	159,039	-	71,763
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	52,043	59,504	6,603	120,190	247,537	227,106	1,072	71,410
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	2,773	9,807	2,934	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	12,818	33,080	12,268	351,545	141,340	113,982	-	76,980
FM PURCHASING (FMB7 D1 & D2)	12,589	27,239	8,064	18,716	155,652	180,192	-	63,764
FM CONTROLS BUREAU (FMB8 GP100)	3,740	7,779	3,304	86,573	32,082	45,258	20	23,148
FM FLEET SERVICES BUREAU (FMB9 IS386)	14	398	102	172,918	32,058	200,726	-	249
LEGISLATIVE (LD GP100)	56,339	145,401	40,443	1,545,182	621,247	500,997	-	253,769
LAW (LW GP100)	15,573	3,846	-	105,033	90,779	18,629	-	3,885
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	2,357,915	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	95,645	483,991	-	-
TECHNICAL SERVICES (TS IS385)	23,774	11,747	4,315	163,263	56,172	54,417	-	15,280
Total Allocated	$ 263,141	$ 720,189	$ 108,985	$ 12,212,233	$ 6,790,035	$ 6,686,101	$ 1,313	$ 851,222
Direct Bill Adjustments				5,993		-		60,895
Proposed Costs	**$ 263,141**	**$ 720,189**	**$ 108,985**	**$ 12,218,227**	**$ 6,790,035**	**$ 6,686,101**	**$ 1,313**	**$ 912,117**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPARTMENT

NAME	Sewer	Other	Subtotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	$ -	$ -	$ 8,306,745	$ -	$ -	$ 8,306,745
EQUIPMENT DEPRECIATION	-	-	3,449,489	-	-	3,449,489
CIVIC CENTER AND ECOC COSTS	-	-	3,579,568	-	-	3,579,568
CITY AUDITOR (AU GP100)	19,689	-	2,596,297	89,239	-	2,685,536
CITY CLERK (CC GP100)	-	1,192	139,128	1,361	1,614,461	1,754,950
CITY MANAGER (CM GP100)	11,482	-	2,562,072	-	462,911	3,024,983
CIVIL SERVICE (CS GP100)	25,158	-	2,527,884	-	-	2,527,884
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	14,703	-	2,921,674	-	-	2,921,674
FIRE ADMIN (FDB1+FDEO)	-	-	3,774,933	-	-	3,774,933
FM ADMIN (FMB1 GP100)	-	-	63,495	-	-	63,495
FM ACCOUNTING BUREAU (FMB2 GP100)	14,395	-	1,906,367	-	-	1,906,367
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	33,026	-	-	33,026
FM BUDGET MANAGEMENT (FMB3 GP100)	14,218	-	1,462,684	-	-	1,462,684
FM PURCHASING (FMB7 D1 & D2)	8,568	-	1,300,042	-	-	1,300,042
FM CONTROLS BUREAU (FMB8 GP100)	4,292	-	468,165	-	-	468,165
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	530,469	-	-	530,469
LEGISLATIVE (LD GP100)	46,871	-	6,134,993	-	-	6,134,993
LAW (LW GP100)	-	-	941,644	1,935,518	-	2,877,162
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	2,357,915	-	-	2,357,915
PW ENGR ADMIN (PWENAD)	-	-	734,693	-	-	734,693
TECHNICAL SERVICES (TS IS385)	2,195	-	636,508	-	-	636,508
			-	-	-	-
Total Allocated	$ 161,574	$ 1,192	**$ 46,427,790**	**$ 2,026,118**	**$ 2,077,372**	**$ 50,531,280**
Direct Bill Adjustments			**2,009,812**			**2,009,812**
Proposed Costs	**$ 161,574**	**$ 1,192**	**$ 48,437,602**	**$ 2,026,118**	**$ 2,077,372**	**$ 52,541,092**

5. SUMMARY OF OVERHEAD ALLOCATIONS BY FUND

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

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	CP201	CP201(CIP)	CP202	CP202(CIP)	CP203	CP209(CIP)
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	281	51,813	-	3	-	5,144
CITY CLERK (CC GP100)	-	-	-	-	-	-
CITY MANAGER (CM GP100)	14,449	2,344	-	-	-	19
CIVIL SERVICE (CS GP100)	34,059	-	-	-	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	23,058	-	-	-	-	-
FIRE ADMIN (FDB1+FDEO)	101	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	53,323	20,369	3	55	1,485	3,548
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	8,946	1,452	-	-	-	12
FM PURCHASING (FMB7 D1 & D2)	739	52,093	-	-	-	2,632
FM CONTROLS BUREAU (FMB8 GP100)	2,964	4,789	-	-	-	476
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	0	-	-	-	-
LEGISLATIVE (LD GP100)	39,320	6,380	-	-	-	51
LAW (LW GP100)	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	304,961	-	-	-	-
PW ENGR ADMIN (PWENAD)	0	151,128	-	8	-	14,348
TECHNICAL SERVICES (TS IS385)	-	11	-	-	-	-
Total Allocated	$ 177,240	$ 595,340	$ 3	$ 66	$ 1,485	$ 26,230
Direct Bill Adjustments						
Proposed Costs	**$ 177,240**	**$ 595,340**	**$ 3**	**$ 66**	**$ 1,485**	**$ 26,230**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	DS600	EF301	EF303	EF310	EF311	EF320
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	6,759	76,183	13,329	98,869	19,689	47,628
CITY CLERK (CC GP100)	-	10,993	-	1,303	-	139
CITY MANAGER (CM GP100)	-	95,173	7	62,167	11,482	47,082
CIVIL SERVICE (CS GP100)	-	120,861	-	108,636	25,158	64,867
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	75,680	-	71,763	14,703	41,244
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	761	100,674	123	71,410	14,395	37,594
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	58,926	4	76,980	14,218	29,151
FM PURCHASING (FMB7 D1 & D2)	-	41,352	-	63,764	8,568	11,212
FM CONTROLS BUREAU (FMB8 GP100)	623	22,028	-	23,148	4,292	9,801
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	20,634	-	249	-	9,007
LEGISLATIVE (LD GP100)	-	259,002	20	253,769	46,871	128,130
LAW (LW GP100)	-	6,197	-	3,885	-	45,432
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	52,858	-	15,280	2,195	17,440
Total Allocated	$ 8,143	$ 940,561	$ 13,482	$ 851,222	$ 161,574	$ 488,726
Direct Bill Adjustments		10,917		60,895		1,366
Proposed Costs	**$ 8,143**	**$ 951,478**	**$ 13,482**	**$ 912,117**	**$ 161,574**	**$ 490,092**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	EF320(CIP)	EF330	EF330(CIP)	EF331	EF337	EF340
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	23,930	66,368	-	64,808	27,090	7,838
CITY CLERK (CC GP100)	-	-	-	-	21,929	-
CITY MANAGER (CM GP100)	0	58,612	-	1,224	42,016	11,615
CIVIL SERVICE (CS GP100)	-	78,969	-	340	57,877	17,679
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	51,265	-	1,320	43,604	10,812
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	12,015
FM ACCOUNTING BUREAU (FMB2 GP100)	12,805	30,326	35	1,388	175,280	9,386
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	0	36,289	-	758	26,014	7,191
FM PURCHASING (FMB7 D1 & D2)	4,032	8,624	-	85,414	11,279	3,741
FM CONTROLS BUREAU (FMB8 GP100)	2,199	12,669	-	6,157	8,483	2,103
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	121,154	-	-	1,911	6,381
LEGISLATIVE (LD GP100)	1	159,507	-	3,330	114,342	31,608
LAW (LW GP100)	-	17,602	-	4,255	330,954	1,346
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	760,055	-	-	-	-
PW ENGR ADMIN (PWENAD)	53,098	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	13,214	-	1,191	30,734	5,236
Total Allocated	$ 96,066	$ 1,414,654	$ 35	$ 170,185	$ 891,513	$ 126,951
Direct Bill Adjustments					1,361	
Proposed Costs	**$ 96,066**	**$ 1,414,654**	**$ 35**	**$ 170,185**	**$ 892,874**	**$ 126,951**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	EX440	GP100	GP103	GP105	HR430	IS380
BUILDING DEPRECIATION	$ -	$ 2,688,775	$ 255,739	$ 4,603,474	$ -	$ 347,113
EQUIPMENT DEPRECIATION	-	857,015	3,025	44,998	-	-
CIVIC CENTER AND ECOC COSTS	-	3,489,375	-	-	-	-
CITY AUDITOR (AU GP100)	0	555,936	19,623	48,311	582,110	54,987
CITY CLERK (CC GP100)	-	72,907	-	14	2,454	-
CITY MANAGER (CM GP100)	-	1,453,301	47,754	130,326	122,761	12,301
CIVIL SERVICE (CS GP100)	-	1,230,165	51,275	66,397	294,010	15,822
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	1,833,393	40,366	98,500	222,734	10,277
FIRE ADMIN (FDB1+FDEO)	-	3,379,633	-	-	-	-
FM ADMIN (FMB1 GP100)	-	41,997	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	99	370,622	52,314	146,165	187,222	12,019
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	644,138	29,567	80,690	152,014	7,616
FM PURCHASING (FMB7 D1 & D2)	-	429,044	25,727	33,635	73,463	8,557
FM CONTROLS BUREAU (FMB8 GP100)	-	135,880	6,958	17,007	90,941	6,395
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	301,632	398	7,998	573	658
LEGISLATIVE (LD GP100)	-	2,819,734	129,958	354,667	501,122	33,475
LAW (LW GP100)	-	227,809	3,846	89,994	33,439	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	1,113,309	-	-	-	138,954
PW ENGR ADMIN (PWENAD)	-	56,277	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	325,599	11,595	36,677	24,985	4,256
Total Allocated	$ 99	$ 22,026,541	$ 678,145	$ 5,758,851	$ 2,287,827	$ 652,430
Direct Bill Adjustments		2,078			1,895,649	
Proposed Costs	**$ 99**	**$ 22,028,619**	**$ 678,145**	**$ 5,758,851**	**$ 4,183,477**	**$ 652,430**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	IS380(CIP)	IS385	IS386	IS386(CIP)	IS390	IS391
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	26,544	-	-	2,167	44,236
CITY AUDITOR (AU GP100)	6,045	1,258	(4)	1,489	54,963	255,246
CITY CLERK (CC GP100)	-	-	-	-	1,608	13,086
CITY MANAGER (CM GP100)	-	1,426	-	18	33,731	38,429
CIVIL SERVICE (CS GP100)	-	2,550	-	-	6,317	14,007
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	1,904	-	-	24,008	12,550
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	2,254	-	-	181	5,648
FM ACCOUNTING BUREAU (FMB2 GP100)	1,424	1,158	13	1,066	31,117	23,784
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	883	-	11	29,695	24,485
FM PURCHASING (FMB7 D1 & D2)	7,986	90	-	13,351	13,676	4,682
FM CONTROLS BUREAU (FMB8 GP100)	557	329	-	137	4,986	2,437
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	115	2
LEGISLATIVE (LD GP100)	-	3,879	-	49	117,612	106,594
LAW (LW GP100)	-	-	-	-	-	11,019
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	133,598	-	-	3,405	-	-
TECHNICAL SERVICES (TS IS385)	-	428	-	-	15,100	23,271
Total Allocated	$ 149,611	$ 42,703	$ 8	$ 19,526	$ 335,276	$ 579,477
Direct Bill Adjustments						
Proposed Costs	**$ 149,611**	**$ 42,703**	**$ 8**	**$ 19,526**	**$ 335,276**	**$ 579,477**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	NX420	SA270	SA277	SR120	SR121	SR130
BUILDING DEPRECIATION	$ -	$ -	$ -	$ 70,157	$ -	$ 341,488
EQUIPMENT DEPRECIATION	-	9,099	-	2,449,098	-	80,134
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	278
CITY AUDITOR (AU GP100)	27,598	4,191	44,199	23,140	(7,767)	49,977
CITY CLERK (CC GP100)	-	3,687	-	-	-	208
CITY MANAGER (CM GP100)	9,932	1,397	-	40,859	3,413	115,914
CIVIL SERVICE (CS GP100)	14,449	2,230	-	8,941	12,919	83,722
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	10,462	1,357	-	19,140	7,163	112,777
FIRE ADMIN (FDB1+FDEO)	-	-	-	22,109	58,177	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	22
FM ACCOUNTING BUREAU (FMB2 GP100)	8,849	14,474	1,438	37,287	788	155,559
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	6,149	865	-	25,623	2,113	71,768
FM PURCHASING (FMB7 D1 & D2)	728	1,086	-	15,837	-	33,668
FM CONTROLS BUREAU (FMB8 GP100)	9,953	562	4,084	4,581	1,302	19,302
FM FLEET SERVICES BUREAU (FMB9 IS386)	397	20	-	15	554	1,648
LEGISLATIVE (LD GP100)	27,029	3,803	-	112,147	9,287	315,448
LAW (LW GP100)	5,220	60,232	-	-	-	54,826
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	3,570	1,099	-	1,093	961	15,064
Total Allocated	$ 124,336	$ 104,104	$ 49,721	$ 2,830,027	$ 88,910	$ 1,451,803
Direct Bill Adjustments					11,987	3,309
Proposed Costs	**$ 124,336**	**$ 104,104**	**$ 49,721**	**$ 2,830,027**	**$ 100,897**	**$ 1,455,112**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	SR131	SR132	SR133	SR134	SR135	SR136
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	6,120
CIVIC CENTER AND ECOC COSTS	-	-	-	-	1,556	-
CITY AUDITOR (AU GP100)	2,279	11,497	(8,400)	19,434	5,884	1,045
CITY CLERK (CC GP100)	-	-	-	-	-	-
CITY MANAGER (CM GP100)	3,894	-	5,880	-	2,063	2
CIVIL SERVICE (CS GP100)	6,867	-	-	-	5,399	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	3,940	-	6,541	-	4,581	-
FIRE ADMIN (FDB1+FDEO)	28,165	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	245	-
FM ACCOUNTING BUREAU (FMB2 GP100)	4,871	7,520	8,712	730	8,430	1,307
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	2,411	-	3,641	-	1,277	1
FM PURCHASING (FMB7 D1 & D2)	179	25,738	1,646	10,596	3,730	1,534
FM CONTROLS BUREAU (FMB8 GP100)	709	1,064	2,113	1,799	1,130	96
FM FLEET SERVICES BUREAU (FMB9 IS386)	461	-	110	-	19	-
LEGISLATIVE (LD GP100)	10,596	-	16,002	-	5,615	7
LAW (LW GP100)	-	-	284	-	4,827	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	945	-	1,364	21	828	-
Total Allocated	$ 65,318	$ 45,819	$ 37,893	$ 32,579	$ 45,584	$ 10,114
Direct Bill Adjustments			22,250			
Proposed Costs	**$ 65,318**	**$ 45,819**	**$ 60,143**	**$ 32,579**	**$ 45,584**	**$ 10,114**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	SR149	SR150	SR151	SR181(CIP)	SR182(CIP)	TF401
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	7,780	445	-	-	7,187
CITY AUDITOR (AU GP100)	415	39,232	31,094	33,601	25,901	83,780
CITY CLERK (CC GP100)	-	1,705	4,381	-	-	3,523
CITY MANAGER (CM GP100)	-	32,676	20,084	20	27	84,251
CIVIL SERVICE (CS GP100)	-	32,542	34,052	-	-	67,879
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	45,866	27,024	-	-	59,027
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	217,818
FM ADMIN (FMB1 GP100)	-	799	34	-	-	301
FM ACCOUNTING BUREAU (FMB2 GP100)	744	113,283	15,118	8,857	11,217	57,606
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	14,321
FM BUDGET MANAGEMENT (FMB3 GP100)	-	20,231	12,435	12	17	52,785
FM PURCHASING (FMB7 D1 & D2)	-	47,960	4,144	31,473	20,945	15,490
FM CONTROLS BUREAU (FMB8 GP100)	41	9,471	12,446	3,106	1,490	14,108
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	531	222	-	-	40,792
LEGISLATIVE (LD GP100)	-	88,923	54,656	54	74	231,100
LAW (LW GP100)	-	12,557	9,545	-	-	17,875
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	25,935
PW ENGR ADMIN (PWENAD)	-	-	-	70,064	73,692	-
TECHNICAL SERVICES (TS IS385)	-	52	100	-	-	14,327
Total Allocated	$ 1,199	$ 453,609	$ 225,779	$ 147,187	$ 133,362	$ 1,008,105
Direct Bill Adjustments						
Proposed Costs	**$ 1,199**	**$ 453,609**	**$ 225,779**	**$ 147,187**	**$ 133,362**	**$ 1,008,105**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	TF401(CIP)	TF403	TF403(CIP)	TF410(CIP)	TF411	Other
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	31,316	29,818	32,724	845	24,804	-
CITY CLERK (CC GP100)	-	-	-	-	-	1,192
CITY MANAGER (CM GP100)	3,140	45,780	-	-	6,503	-
CIVIL SERVICE (CS GP100)	-	63,059	-	-	6,833	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	2,639	38,175	-	-	5,802	-
FIRE ADMIN (FDB1+FDEO)	-	68,929	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	23,717	44,374	1,030	279	20,217	-
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	4,564	4,687	5,144	133	4,178	-
FM BUDGET MANAGEMENT (FMB3 GP100)	1,944	28,345	-	-	4,026	-
FM PURCHASING (FMB7 D1 & D2)	68,031	10,125	97,903	1,109	4,458	-
FM CONTROLS BUREAU (FMB8 GP100)	3,198	6,796	2,964	76	2,412	-
FM FLEET SERVICES BUREAU (FMB9 IS386)	26	13,719	-	-	1,244	-
LEGISLATIVE (LD GP100)	8,544	124,587	-	-	17,696	-
LAW (LW GP100)	-	501	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	14,700	-
PW ENGR ADMIN (PWENAD)	82,646	-	93,954	2,474	-	-
TECHNICAL SERVICES (TS IS385)	552	13,435	-	-	3,024	-
Total Allocated	$ 230,317	$ 492,329	$ 233,718	$ 4,915	$ 115,899	$ 1,192
Direct Bill Adjustments						
Proposed Costs	**$ 230,317**	**$ 492,329**	**$ 233,718**	**$ 4,915**	**$ 115,899**	**$ 1,192**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	Subtotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	$ 8,306,745	$ -	$ -	$ 8,306,745
EQUIPMENT DEPRECIATION	3,449,489	-	-	3,449,489
CIVIC CENTER AND ECOC COSTS	3,579,568	-	-	3,579,568
CITY AUDITOR (AU GP100)	2,596,297	89,239	-	2,685,536
CITY CLERK (CC GP100)	139,128	1,361	1,614,461	1,754,950
CITY MANAGER (CM GP100)	2,562,072	-	462,911	3,024,983
CIVIL SERVICE (CS GP100)	2,527,884	-	-	2,527,884
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	2,921,674	-	-	2,921,674
FIRE ADMIN (FDB1+FDEO)	3,774,933	-	-	3,774,933
FM ADMIN (FMB1 GP100)	63,495	-	-	63,495
FM ACCOUNTING BUREAU (FMB2 GP100)	1,906,367	-	-	1,906,367
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	33,026	-	-	33,026
FM BUDGET MANAGEMENT (FMB3 GP100)	1,462,684	-	-	1,462,684
FM PURCHASING (FMB7 D1 & D2)	1,300,042	-	-	1,300,042
FM CONTROLS BUREAU (FMB8 GP100)	468,165	-	-	468,165
FM FLEET SERVICES BUREAU (FMB9 IS386)	530,469	-	-	530,469
LEGISLATIVE (LD GP100)	6,134,993	-	-	6,134,993
LAW (LW GP100)	941,644	1,935,518	-	2,877,162
PUBLIC WORKS ADM (PWBO & PWDI GP100)	2,357,915	-	-	2,357,915
PW ENGR ADMIN (PWENAD)	734,693	-	-	734,693
TECHNICAL SERVICES (TS IS385)	636,508	-	-	636,508
	-	-	-	-
Total Allocated	**$ 46,427,790**	**$ 2,026,118**	**$ 2,077,372**	**$ 50,531,280**
Direct Bill Adjustments	**2,009,812**			**2,009,812**
Proposed Costs	**$ 4,035,931**	**$ 2,026,118**	**$ 2,077,372**	**$ 52,541,092**

6. SUMMARY OF FUNCTIONS AND ALLOCATION BASES

The Summary of Functions and Allocation Bases provided on the following pages shows a recap of the allocation methodology applied to each central service department. For example, if the Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage, and the source would potentially be blueprints of the building, or square footage records.

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
BUILDING DEPRECIATION			
	Public Safety	Direct to Public Safety	FY 16 FA Subsystem Depreciation Report
	Other Buildings	Depreciation per Identified Building	FY 16 FA Subsystem Depreciation Report
	ECOC FA End User PDFD	Direct to Disaster Management	FY 16 FA Subsystem Depreciation Report
EQUIPMENT DEPRECIATION			
	Equipment Depreciation	Depreciation per Department	FY 16 Equipment Depreciation Report
CIVIC CENTER AND ECOC COSTS			
	Civic Center	Civic Center Use Charges	Financial Management
	ECOC Building Interest	Direct to Disaster Management	Financial Management
CITY AUDITOR (AU GP100)			
	Audit Services	Expenditures per Dept / Bureau / Fund	FY 16 Expenditure Report
CITY CLERK (CC GP100)			
	Council / Dept Support	Direct to Legislative Department	
	Commission Support	Hrs spent per Dept providing Commission Support	City Clerk's Office
	Microfilm	FY16 Subobject 310015	FY 16 Expenditure Report
	Records Management	# of Boxes per Dept	City Clerk's Office
	Elections	Not Allocated	
CITY MANAGER (CM GP100)			
	Council / Dept Support	Work Hours (Discounts AU, CP, LW 75%, CS, HA, WA, SWR 50%)	FY 16 Expenditure Report
	Police Commission	Direct to Police	
	IGR & Arts	Not Allocated	
CIVIL SERVICE (CS GP100)			
	Administration & Support Services	Classified Employees per Dept / Bureau (Excl. AU, CM, CP, CC, LW & LD)	FY 16 Budget Staffing Report
DISASTER MGMT DIVISION (DCAD & DCDP GP100)			
	Citywide Support	# of FTE	FY 16 Budget Staffing Report
	Police Support	Direct to Police	
	Dispatch Personnel Support	Police & Fire Dispatch FTE	
	Dispatch Space Support	20.1% Fire & 37.6% PD	
FIRE ADMIN (FDB1+FDEO)			
	Fire Admin	Salaries & Benefits (Character 010) per Fire Program	FY 16 Expenditure Report
FM ADMIN (FMB1 GP100)			
	Admin General	Work Hours per FM Program	FY 16 Expenditure Report
	Admin Personnel	Work Hours per FM Program (Excl. Fleet & Towing)	FY 16 Expenditure Report

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
FM ACCOUNTING BUREAU (FMB2 GP100)			
	General Accounting Citywide	# of Financial Transactions (Excl. Journal Vouchers & Budget HA, WA, Swr, Budget) (Excl. 50% of Transactions & Fixed Assets for GO, HA, WA, Swr)	FY 16 Transaction Report
	Accounts Payable Citywide	All Check and Voucher Transactions (Excl. Vouchers GO, HA, WA, Swr) (Excl. 50% Checks GO, HA, WA, Swr)	FY 16 Transaction Report
	CIP Accounting	Direct to PW Engineering Admin	
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)			
	Tidelands General	Direct Costs per Program Served (Excl. XI)	FY 16 Expenditure Report
FM BUDGET MANAGEMENT (FMB3 GP100)			
	Budget Admin	Work Hours per Dept / Bureau / Fund	FY 16 Expenditure Report
FM PURCHASING (FMB7 D1 & D2)			
	FM Purchasing	50% Value, 50% # of P.O.'s per Dept	FY 16 Purchasing Report
	Business Licenses	Direct to FMB7 D3 GP100	
FM CONTROLS BUREAU (FMB8 GP100)			
	FM Controls	50% FTE, 50% Expenditures	Financial Management
FM FLEET SERVICES BUREAU (FMB9 IS386)			
	Fleet Services	Fleet Service Charges per Dept / Bureau / Fund	FY 16 Expenditure Report (Subobject 300003)
LEGISLATIVE (LD GP100)			
	Council Support	Work Hours per Dept (HA, SWR, WA, CS, LAW, CP, CA @	FY 16 Expenditure Report
LAW (LW GP100)			
	General Admin & Law	Personal Service Charges per Dept / Program	FY 16 Expenditure Report - Law Service Costs
PUBLIC WORKS ADM (PWBO & PWDI GP100)			
	PW Admin	FTE per PW Department	FY 16 Budget Staffing Report
PW ENGR ADMIN (PWENAD)			
	General Engineering	Direct to Engineering Bureau	
	CIP Admin	CIP Project Costs	Public Works Engineering Admin
TECHNICAL SERVICES (TS IS385)			
	Technical Services	Technical Service Charges per Dept / Bureau / Fund	FY 16 TS MOU (Subobjects 300001-300032)

7. CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

The follow page provides a list of all the departments included as central services, including their fund, department, and or division number, along with expenditure totals per department, as well as a subtotal of disallowed costs, and a total of all expenditures being allocated through the plan.

CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

NAME	Expenditures	Cost Adjustments	TOTAL $
BUILDING DEPRECIATION	$ -	$ 9,277,304	$ 9,277,304
EQUIPMENT DEPRECIATION	-	3,699,728	3,699,728
CIVIC CENTER AND ECOC COSTS	-	6,385,756	6,385,756
CITY AUDITOR (AU GP100)	2,627,517	(305)	2,627,212
CITY CLERK (CC GP100)	2,965,829	(256,502)	2,709,327
CITY MANAGER (CM GP100)	2,762,043	(35)	2,762,008
CIVIL SERVICE (CS GP100)	2,411,178	1,093	2,412,271
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	1,924,149	(44)	1,924,104
FIRE ADMIN (FDB1+FDEO)	3,031,404	(8,040)	3,023,364
FM ADMIN (FMB1 GP100)	79,767	(79,767)	-
FM ACCOUNTING BUREAU (FMB2 GP100)	2,404,879	(1,000)	2,403,879
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	1,504,384	-	1,504,384
FM PURCHASING (FMB7 D1 & D2)	1,262,307	-	1,262,307
FM CONTROLS BUREAU (FMB8 GP100)	481,298	-	481,298
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-
LEGISLATIVE (LD GP100)	4,893,595	(1,000)	4,892,595
LAW (LW GP100)	3,357,805	(16,590)	3,341,215
PUBLIC WORKS ADM (PWBO & PWDI GP100)	1,824,564	(35)	1,824,529
PW ENGR ADMIN (PWENAD)	-	-	-
TECHNICAL SERVICES (TS IS385)	-	-	-
Subtotal	$ 31,530,719	$ 19,000,561	$ 50,531,280
Disallowed Items (All Departments)			-
TOTAL ALLOCATED EXPENDITURES			**$ 50,531,280**

8. GRANTEE DEPARTMENTS (RECEIVERS)

The follow page provides a list of all the departments included as receiving departments, including their fund, department, and or bureau number.

GRANTEE DEPARTMENTS (RECEIVERS)

CODE	NAME
APAD EF320	Airport-Business Operations-Enterprise-Airport
APCI CP201 (CIP)	Airport-Capital Improvement Program-Capital Projects-Capital Projects (CIP)
APCI CP201	Airport-Capital Improvement Program-Capital Projects-Capital Projects
APCI EF320 (CIP)	Airport-Capital Improvement Program-Enterprise-Airport (CIP)
APCI EF320	Airport-Capital Improvement Program-Enterprise-Airport
APOP EF320 (CIP)	Airport-Operations-Enterprise-Airport (CIP)
APOP EF320	Airport-Operations-Enterprise-Airport
APPA EF320	Airport-Public Affairs-Enterprise-Airport
AU IS391	Auditor--Internal Service-Employee Beneifts
AU TF401	Auditor--Tidelands Operating-Tidelands Operations
CCEL GP100	City Clerk-Elections-General Fund-General
CDED-SR150	Community Development-Economic Development-Special Revenue-Community Development Grants
CDHA SR151	Community Development-Housing Authority-Special Revenue-Housing Authority
CDNS SR150	Community Development-Neighborhood Services-Special Revenue-Community Development Grants
CDPS GP100	Community Development-Property Services-General Fund-General
CDPS TF401	Community Development-Property Services-Tidelands Operating-Tidelands Operations
CDWD SR150	Community Development-Workforce Development-Special Revenue-Community Development Grants
CM SR120	City Manager--Special Revenue-General Grants
CM SR133	City Manager--Special Revenue-Special Advertising & Promotion
CM TF401	City Manager--Tidelands Operating-Tidelands Operations
CM TF411	City Manager--Tidelands Operating-Rainbow Harbor Area Fund
CMCI TF401 (CIP)	City Manager-Capital Improvement Program-Tidelands Operating-Tidelands Operations (CIP)
CP GP100	City Prosecutor--General Fund-General
CP SR120	City Prosecutor--Special Revenue-General Grants
CSDD IS390	Civil Service-Deputy Director-Internal Service-Insurance
CSDD IS391	Civil Service-Deputy Director-Internal Service-Employee Beneifts
DCDP SR120	Disaster Preparedness & Emergency Comm-Disaster Preparedness-Special Revenue-General Grants
DCEC GP100	Disaster Preparedness & Emergency Comm-Communication & Dispatch-General Fund-General
DVAD EF337	Development Services-Administration & Financial Services-Enterprise-Development Services
DVAD GP100	Development Services-Administration & Financial Services-General Fund-General
DVAD SA270	Development Services-Administration & Financial Services-Successor Agency-Obligation Retirement FD Operation
DVAD SR120	Development Services-Administration & Financial Services-Special Revenue-General Grants
DVAD SR135	Development Services-Administration & Financial Services-Special Revenue-Housing Development
DVAD SR150	Development Services-Administration & Financial Services-Special Revenue-Community Development Grants
DVAD TF401	Development Services-Administration & Financial Services-Tidelands Operating-Tidelands Operations
DVBR CP203	Development Services-Blight Removal-Capital Projects-Blight Removal
DVBU EF337	Development Services-Building -Enterprise-Development Services
DVBU GP100	Development Services-Building -General Fund-General

CODE	NAME
DVHC SA270	Development Services-Housing & Community Improvement-Successor Agency-Obligation Retirement FD Operation
DVHC SA277	Development Services-Housing & Community Improvement-Successor Agency-Obligation Retirement FD Debt Svc
DVHC SR135	Development Services-Housing & Community Improvement-Special Revenue-Housing Development
DVHC SR149	Development Services-Housing & Community Improvement-Special Revenue-Business Assistance
DVHS DS600	Development Services-Housing & Neighborhood Services-Debt Service-Debt Service Fund
DVHS SR132	Development Services-Housing & Neighborhood Services-Special Revenue-Parking & Business Area Improvement
DVHS SR135	Development Services-Housing & Neighborhood Services-Special Revenue-Housing Development
DVNS EF337	Development Services-Neighborhood Services-Enterprise-Development Services
DVNS GP100	Development Services-Neighborhood Services-General Fund-General
DVNS SR150	Development Services-Neighborhood Services-Special Revenue-Community Development Grants
DVPL EF337	Development Services-Planning-Enterprise-Development Services
DVPL GP100	Development Services-Planning-General Fund-General
DVPL SR120	Development Services-Planning-Special Revenue-General Grants
DVPL SR137	Development Services-Planning-Special Revenue-Development Services
DVRD SA270	Development Services-Redevelopment-Successor Agency-Obligation Retirement FD Operation
DVRD SR149	Development Services-Redevelopment-Special Revenue-Business Assistance
ENBS EF301	Energy-Business Operations-Enterprise-Gas
EPBD GP100	Economic & Property Development-Business Development-General Fund-General
EPBD IS380	Economic & Property Development-Business Development-Internal Service-Civic Center
EPBD SR132	Economic & Property Development-Business Development-Special Revenue-Parking & Business Area Improvement
EPBD SR136	Economic & Property Development-Business Development-Special Revenue-Belmont Shore Pkg Meter
EPBD TF401	Economic & Property Development-Business Development-Tidelands Operating-Tidelands Operations
EPBD TF403	Economic & Property Development-Business Development-Tidelands Operating-Marina
EPBD TF411	Economic & Property Development-Business Development-Tidelands Operating-Rainbow Harbor Area Fund
EPEO GP100	Economic & Property Development-Executive Office-General Fund-General
EPEO SR150	Economic & Property Development-Executive Office-Special Revenue-Community Development Grants
EPEO TF401	Economic & Property Development-Executive Office-Tidelands Operating-Tidelands Operations
EPWD GP100	Economic & Property Development-Workforce Development-General Fund-General
EPWD SR150	Economic & Property Development-Workforce Development-Special Revenue-Community Development Grants
FDB1 SR120	Fire-Administration-Special Revenue-General Grants
FDB2 GP100	Fire-Fire Prevention-General Fund-General
FDB2 SR120	Fire-Fire Prevention-Special Revenue-General Grants
FDB2 SR131	Fire-Fire Prevention-Special Revenue-CUPA
FDB2 TF401	Fire-Fire Prevention-Tidelands Operating-Tidelands Operations
FDB3 GP100	Fire-Support Services-General Fund-General
FDB3 SR120	Fire-Support Services-Special Revenue-General Grants
FDB4 CP201	Fire-Operations-Capital Projects-Capital Projects
FDB4 DS600	Fire-Operations-Debt Service-Debt Service Fund
FDB4 GP100	Fire-Operations-General Fund-General
FDB4 SR120	Fire-Operations-Special Revenue-General Grants
FDB4 SR121	Fire-Operations-Special Revenue-Police & Fire Public Safety Oil Prod Act
FDB4 TF401	Fire-Operations-Tidelands Operating-Tidelands Operations

CODE	NAME
FDB4 TF403	Fire-Operations-Tidelands Operating-Marina
FDB5 SR120	Fire-Disaster Management-Special Revenue-General Grants
FMB2 IS385	Financial Management-Accounting-Internal Service-General Services
FMB2 IS390	Financial Management-Accounting-Internal Service-Insurance
FMB2 IS391	Financial Management-Accounting-Internal Service-Employee Beneifts
FMB2 SR130	Financial Management-Accounting-Special Revenue-Health
FMB2 SR135	Financial Management-Accounting-Special Revenue-Housing Development
FMB2 SR150	Financial Management-Accounting-Special Revenue-Community Development Grants
FMB2 SR151	Financial Management-Accounting-Special Revenue-Housing Authority
FMB3 IS391	Financial Management-Budget Management-Internal Service-Employee Beneifts
FMB3 TF401	Financial Management-Budget Management-Tidelands Operating-Tidelands Operations
FMB4 EF301	Financial Management-Commercial Services-Enterprise-Gas
FMB4 GP100	Financial Management-Commercial Services-General Fund-General
FMB5 GP100	Financial Management-City Treasurer-General Fund-General
FMB7 GP100	Financial Management-Business Relations-General Fund-General
FMB7 IS385	Financial Management-Business Relations-Internal Service-General Services
FMB7 IS386	Financial Management-Business Relations-Internal Service-Fleet Services
FMB8 IS385	Financial Management-Financial Controls-Internal Service-General Services
FMB9 EF340	Financial Management-Fleet Services-Enterprise-Towing
FMB9 IS386 (CIP)	Financial Management-Fleet Services-Internal Service-Fleet Services (CIP)
FMB9 SR120	Financial Management-Fleet Services-Special Revenue-General Grants
FMB9 SR130	Financial Management-Fleet Services-Special Revenue-Health
FMB9 SR182 (CIP)	Financial Management-Fleet Services-Special Revenue-Transportation (CIP)
GOBS EF301	Gas & Oil-Business Operations-Enterprise-Gas
GOBS EF303	Gas & Oil-Business Operations-Enterprise-Gas Prepay
GOBS NX420	Gas & Oil-Business Operations-Tidelands Oil-Revenue
GOEC EF301	Gas & Oil-Eng & Constr-Enterprise-Gas
GOEL EF331	Gas & Oil-Electric Generation-Enterprise-SERRF
GOEO EF301	Gas & Oil-Executive Office-Enterprise-Gas
GOEO NX420	Gas & Oil-Executive Office-Tidelands Oil-Revenue
GOGS EF301	Gas & Oil-Gas Services-Enterprise-Gas
GOOP EF301	Gas & Oil-Gas & Oil Operations-Enterprise-Gas
GOOP NX420	Gas & Oil-Gas & Oil Operations-Tidelands Oil-Revenue
GOOP SR134	Gas & Oil-Gas & Oil Operations-Special Revenue-Uplands Oil
HA HR430	Harbor--Harbor-Operations
HEAC GP100	Health & Human Services-Animal Control-General Fund-General
HECH EX440	Health & Human Services-Community Health-Expendable Trusts-Expendable Trusts
HECH GP100	Health & Human Services-Community Health-General Fund-General
HECH SR130	Health & Human Services-Community Health-Special Revenue-Health
HEEH GP100	Health & Human Services-Environmental Health-General Fund-General
HEEH SR130	Health & Human Services-Environmental Health-Special Revenue-Health
HEEH SR131	Health & Human Services-Environmental Health-Special Revenue-CUPA

CODE	NAME
HEEO GP100	Health & Human Services-Executive Office-General Fund-General
HEEO SR120	Health & Human Services-Executive Office-Special Revenue-General Grants
HEEO SR130	Health & Human Services-Executive Office-Special Revenue-Health
HEEO SR151	Health & Human Services-Executive Office-Special Revenue-Housing Authority
HEHA SR151	Health & Human Services-Housing Authority-Special Revenue-Housing Authority
HEHS GP100	Health & Human Services-Human & Social Services-General Fund-General
HEHS IS390	Health & Human Services-Human & Social Services-Internal Service-Insurance
HEHS SR130	Health & Human Services-Human & Social Services-Special Revenue-Health
HEPH GP100	Health & Human Services-Public Health-General Fund-General
HEPH IS390	Health & Human Services-Public Health-Internal Service-Insurance
HEPH SR120	Health & Human Services-Public Health-Special Revenue-General Grants
HEPH SR130	Health & Human Services-Public Health-Special Revenue-Health
HEPR SR120	Health & Human Services-Preventive Health-Special Revenue-General Grants
HEPR SR130	Health & Human Services-Preventive Health-Special Revenue-Health
HEPY DS600	Health & Human Services-Physician Services-Debt Service-Debt Service Fund
HEPY SR120	Health & Human Services-Physician Services-Special Revenue-General Grants
HEPY SR130	Health & Human Services-Physician Services-Special Revenue-Health
HREB IS391	Human Resources-Employee Benefits & Equal Opportunity-Internal Service-Employee Beneifts
HREO IS390	Human Resources-Executive Office-Internal Service-Insurance
HREO IS391	Human Resources-Executive Office-Internal Service-Employee Beneifts
HREO SR149	Human Resources-Executive Office-Special Revenue-Business Assistance
HREO SR150	Human Resources-Executive Office-Special Revenue-Community Development Grants
HRLA IS391	Human Resources-Labor Operations-Internal Service-Employee Beneifts
HRLO IS391	Human Resources-Leadership & Organizational Development-Internal Service-Employee Beneifts
HRPO IS391	Human Resources-Personnel Operations-Internal Service-Employee Beneifts
HRPS IS390	Human Resources-Personnel Services-Internal Service-Insurance
HRPS IS391	Human Resources-Personnel Services-Internal Service-Employee Beneifts
HRRM IS390	Human Resources-Administration & Risk Management-Internal Service-Insurance
HRWD GP100	Human Resources-Workforce Development-General Fund-General
HRWD SR149	Human Resources-Workforce Development-Special Revenue-Business Assistance
HRWD SR150	Human Resources-Workforce Development-Special Revenue-Community Development Grants
LS GP100	Library Services--General Fund-General
LS GP103	Library Services--General Fund-Library
LS IS380	Library Services--Internal Service-Civic Center
LS SR120	Library Services--Special Revenue-General Grants
LWCC01 IS390	Law-Claims & Compensation-Internal Service-Insurance
LWCC02 IS390	Law-Claims & Compensation-Internal Service-Insurance
LWHR IS391	Law-Human Resources-Internal Service-Employee Beneifts
OPEO NX420	Oil Properties-Executive Office-Tidelands Oil-Revenue
OPLB NX420	Oil Properties-Long Beach Unit-Tidelands Oil-Revenue
PD GP100	Police--General Fund-General
PDAD CP201	Police-Administration-Capital Projects-Capital Projects

CODE	NAME
PDAD SR120	Police-Administration-Special Revenue-General Grants
PDAD SR121	Police-Administration-Special Revenue-Police & Fire Public Safety Oil Prod Act
PDAD TF401	Police-Administration-Tidelands Operating-Tidelands Operations
PDAD TF403	Police-Administration-Tidelands Operating-Marina
PDDT SR120	Police-Investigations-Special Revenue-General Grants
PDDT TF401	Police-Investigations-Tidelands Operating-Tidelands Operations
PDEO SR120	Police-Executive Office-Special Revenue-General Grants
PDFB SR120	Police-Financial-Special Revenue-General Grants
PDFB SR121	Police-Financial-Special Revenue-Police & Fire Public Safety Oil Prod Act
PDFB TF401	Police-Financial-Tidelands Operating-Tidelands Operations
PDFB TF403	Police-Financial-Tidelands Operating-Marina
PDFD SR120	Police-Fire-Special Revenue-General Grants
PDPT SR120	Police-Patrol-Special Revenue-General Grants
PDPT SR121	Police-Patrol-Special Revenue-Police & Fire Public Safety Oil Prod Act
PDPT TF401	Police-Patrol-Tidelands Operating-Tidelands Operations
PDPT TF403	Police-Patrol-Tidelands Operating-Marina
PDSU DS600	Police-Support-Debt Service-Debt Service Fund
PDSU SR120	Police-Support-Special Revenue-General Grants
PDSU TF401	Police-Support-Tidelands Operating-Tidelands Operations
PDSU TF403	Police-Support-Tidelands Operating-Marina
PRAC GP105	Parks, Recreation, And Marine-Animal Care Services-General Fund-Parks & Recreation
PRAC TF401	Parks, Recreation, And Marine-Animal Care Services-Tidelands Operating-Tidelands Operations
PRBS GP105	Parks, Recreation, And Marine-Business Operations-General Fund-Parks & Recreation
PRBS IS390	Parks, Recreation, And Marine-Business Operations-Internal Service-Insurance
PRBS SR120	Parks, Recreation, And Marine-Business Operations-Special Revenue-General Grants
PRBS TF401	Parks, Recreation, And Marine-Business Operations-Tidelands Operating-Tidelands Operations
PRBS TF403	Parks, Recreation, And Marine-Business Operations-Tidelands Operating-Marina
PRBS TF411	Parks, Recreation, And Marine-Business Operations-Tidelands Operating-Rainbow Harbor Area Fund
PRCI CP201 (CIP)	Parks, Recreation, And Marine-Parks, Capital Improvement Program-Capital Projects-Capital Projects (CIP)
PRCI CP201	Parks, Recreation, And Marine-Parks, Capital Improvement Program-Capital Projects-Capital Projects
PRCI TF401 (CIP)	Parks, Recreation, And Marine-Parks, Capital Improvement Program-Tidelands Operating-Tidelands Operations (CIP)
PRCI TF401	Parks, Recreation, And Marine-Parks, Capital Improvement Program-Tidelands Operating-Tidelands Operations
PRCI TF403 (CIP)	Parks, Recreation, And Marine-Parks, Capital Improvement Program-Tidelands Operating-Marina (CIP)
PRCI TF403	Parks, Recreation, And Marine-Parks, Capital Improvement Program-Tidelands Operating-Marina
PRCP GP105	Parks, Recreation, And Marine-Community Park Programs-General Fund-Parks & Recreation
PRCR DS600	Parks, Recreation, And Marine-Community Recreation Services-Debt Service-Debt Service Fund
PRCR GP100	Parks, Recreation, And Marine-Community Recreation Services-General Fund-General
PRCR GP105	Parks, Recreation, And Marine-Community Recreation Services-General Fund-Parks & Recreation
PRCR SR120	Parks, Recreation, And Marine-Community Recreation Services-Special Revenue-General Grants
PRCR SR133	Parks, Recreation, And Marine-Community Recreation Services-Special Revenue-Special Advertising & Promotion
PRCR TF401	Parks, Recreation, And Marine-Community Recreation Services-Tidelands Operating-Tidelands Operations
PRCR TF403	Parks, Recreation, And Marine-Community Recreation Services-Tidelands Operating-Marina

CODE	NAME
PREO GP105	Parks, Recreation, And Marine-Executive Office-General Fund-Parks & Recreation
PREO TF401	Parks, Recreation, And Marine-Executive Office-Tidelands Operating-Tidelands Operations
PREO TF403	Parks, Recreation, And Marine-Executive Office-Tidelands Operating-Marina
PRMB GP105	Parks, Recreation, And Marine-Marine-General Fund-Parks & Recreation
PRMB TF401	Parks, Recreation, And Marine-Marine-Tidelands Operating-Tidelands Operations
PRMB TF403	Parks, Recreation, And Marine-Marine-Tidelands Operating-Marina
PRMB TF411	Parks, Recreation, And Marine-Marine-Tidelands Operating-Rainbow Harbor Area Fund
PRMD CP201 (CIP)	Parks, Recreation, And Marine-Development & Maintenance-Capital Projects-Capital Projects (CIP)
PRMD DS600	Parks, Recreation, And Marine-Development & Maintenance-Debt Service-Debt Service Fund
PRMD GP105	Parks, Recreation, And Marine-Development & Maintenance-General Fund-Parks & Recreation
PRMD SR120	Parks, Recreation, And Marine-Development & Maintenance-Special Revenue-General Grants
PRMD SR182 (CIP)	Parks, Recreation, And Marine-Development & Maintenance-Special Revenue-Transportation (CIP)
PRMD TF401	Parks, Recreation, And Marine-Development & Maintenance-Tidelands Operating-Tidelands Operations
PRMD TF403	Parks, Recreation, And Marine-Development & Maintenance-Tidelands Operating-Marina
PRMD TF411	Parks, Recreation, And Marine-Development & Maintenance-Tidelands Operating-Rainbow Harbor Area Fund
PRPD CP201 (CIP)	Parks, Recreation, And Marine-Planning & Development-Capital Projects-Capital Projects (CIP)
PRPD CP201	Parks, Recreation, And Marine-Planning & Development-Capital Projects-Capital Projects
PRPD GP105	Parks, Recreation, And Marine-Planning & Development-General Fund-Parks & Recreation
PRSE SR133	Parks, Recreation, And Marine-Special Events Operations-Special Revenue-Special Advertising & Promotion
PRSP GP105	Parks, Recreation, And Marine-Senior Services & Special Programs-General Fund-Parks & Recreation
PWAD CP201 (CIP)	Public Works-Administration & Planning-Capital Projects-Capital Projects (CIP)
PWAD CP201	Public Works-Administration & Planning-Capital Projects-Capital Projects
PWAD CP202	Public Works-Administration & Planning-Capital Projects-Special Assessment Dist. Cap Projects
PWAD SR120	Public Works-Administration & Planning-Special Revenue-General Grants
PWAD SR181 (CIP)	Public Works-Administration & Planning-Special Revenue-Gas Tax Street Improvement (CIP)
PWAM GP100	Public Works-Asset Management-General Fund-General
PWAM IS380	Public Works-Asset Management-Internal Service-Civic Center
PWAM SR132	Public Works-Asset Management-Special Revenue-Parking & Business Area Improvement
PWAM SR136	Public Works-Asset Management-Special Revenue-Belmont Shore Pkg Meter
PWAM TF401	Public Works-Asset Management-Tidelands Operating-Tidelands Operations
PWAM TF403	Public Works-Asset Management-Tidelands Operating-Marina
PWAM TF410 (CIP)	Public Works-Asset Management-Tidelands Operating-Queen Mary (CIP)
PWAM TF410	Public Works-Asset Management-Tidelands Operating-Queen Mary
PWAM TF411	Public Works-Asset Management-Tidelands Operating-Rainbow Harbor Area Fund
PWBO CP201 (CIP)	Public Works-Business Operations-Capital Projects-Capital Projects (CIP)
PWBO CP201	Public Works-Business Operations-Capital Projects-Capital Projects
PWCI CP201 (CIP)	Public Works-Capital Improvement Program-Capital Projects-Capital Projects (CIP)
PWCI CP201	Public Works-Capital Improvement Program-Capital Projects-Capital Projects
PWCI CP202 (CIP)	Public Works-Capital Improvement Program-Capital Projects-Special Assessment Dist. Cap Projects (CIP)
PWCI CP209 (CIP)	Public Works-Capital Improvement Program-Capital Projects-Capital Projects-Legislative (CIP)
PWCI EF320 (CIP)	Public Works-Capital Improvement Program-Enterprise-Airport (CIP)
PWCI EF330 (CIP)	Public Works-Capital Improvement Program-Enterprise-Refuse / Recycling (CIP)

CODE	NAME
PWCI IS380 (CIP)	Public Works-Capital Improvement Program-Internal Service-Civic Center (CIP)
PWCI IS380	Public Works-Capital Improvement Program-Internal Service-Civic Center
PWCI IS386 (CIP)	Public Works-Capital Improvement Program-Internal Service-Fleet Services (CIP)
PWCI IS386	Public Works-Capital Improvement Program-Internal Service-Fleet Services
PWCI SR181 (CIP)	Public Works-Capital Improvement Program-Special Revenue-Gas Tax Street Improvement (CIP)
PWCI SR182 (CIP)	Public Works-Capital Improvement Program-Special Revenue-Transportation (CIP)
PWCI TF401 (CIP)	Public Works-Capital Improvement Program-Tidelands Operating-Tidelands Operations (CIP)
PWCI TF401	Public Works-Capital Improvement Program-Tidelands Operating-Tidelands Operations
PWCI TF403 (CIP)	Public Works-Capital Improvement Program-Tidelands Operating-Marina (CIP)
PWCI TF410 (CIP)	Public Works-Capital Improvement Program-Tidelands Operating-Queen Mary (CIP)
PWDI CP201 (CIP)	Public Works-Director's Office-Capital Projects-Capital Projects (CIP)
PWDI CP201	Public Works-Director's Office-Capital Projects-Capital Projects
PWEN CP201 (CIP)	Public Works-Engineering-Capital Projects-Capital Projects (CIP)
PWEN CP201	Public Works-Engineering-Capital Projects-Capital Projects
PWEN DS600	Public Works-Engineering-Debt Service-Debt Service Fund
PWEN GP100	Public Works-Engineering-General Fund-General
PWEN IS380	Public Works-Engineering-Internal Service-Civic Center
PWEN IS386 (CIP)	Public Works-Engineering-Internal Service-Fleet Services (CIP)
PWEN IS386	Public Works-Engineering-Internal Service-Fleet Services
PWEN SR120	Public Works-Engineering-Special Revenue-General Grants
PWEN SR182 (CIP)	Public Works-Engineering-Special Revenue-Transportation (CIP)
PWEN TF401	Public Works-Engineering-Tidelands Operating-Tidelands Operations
PWEN TF411	Public Works-Engineering-Tidelands Operating-Rainbow Harbor Area Fund
PWEV EF330 (CIP)	Public Works-Environmental Services-Enterprise-Refuse / Recycling (CIP)
PWEV EF330	Public Works-Environmental Services-Enterprise-Refuse / Recycling
PWEV GP100	Public Works-Environmental Services-General Fund-General
PWEV TF401	Public Works-Environmental Services-Tidelands Operating-Tidelands Operations
PWFS EF340	Public Works-Fleet Services-Enterprise-Towing
PWFS IS386 (CIP)	Public Works-Fleet Services-Internal Service-Fleet Services (CIP)
PWFS IS386	Public Works-Fleet Services-Internal Service-Fleet Services
PWFS SR120	Public Works-Fleet Services-Special Revenue-General Grants
PWFS SR130	Public Works-Fleet Services-Special Revenue-Health
PWPS CP201 (CIP)	Public Works-Public Service-Capital Projects-Capital Projects (CIP)
PWPS CP201	Public Works-Public Service-Capital Projects-Capital Projects
PWPS GP100	Public Works-Public Service-General Fund-General
PWPS IS380	Public Works-Public Service-Internal Service-Civic Center
PWPS SR120	Public Works-Public Service-Special Revenue-General Grants
PWPS SR136	Public Works-Public Service-Special Revenue-Belmont Shore Pkg Meter
PWPS TF401	Public Works-Public Service-Tidelands Operating-Tidelands Operations
PWPS TF411	Public Works-Public Service-Tidelands Operating-Rainbow Harbor Area Fund
TSCS SR133	Technology Services-Customer Services-Special Revenue-Special Advertising & Promotion
TSIS SR120	Technology Services-Infrastructure Services-Special Revenue-General Grants

CODE	NAME
WATER DEPT EF 310	Water--Enterprise-Water
WATER/SEWER DEPT EF	Water / Sewer--Enterprise-Sewer
XCAQ TF401	Citywide Activities-Aquarium-Tidelands Operating-Tidelands Operations
XCCA GP100	Citywide Activities-Campaign Account-General Fund-General
XCCH GP100	Citywide Activities-Community Hospital-General Fund-General
XCDS DS600	Citywide Activities-Debt Service-Debt Service-Debt Service Fund
XCDS EF301	Citywide Activities-Debt Service-Enterprise-Gas
XCDS EF303	Citywide Activities-Debt Service-Enterprise-Gas Prepay
XCDS EF320 (CIP)	Citywide Activities-Debt Service-Enterprise-Airport (CIP)
XCDS EF320	Citywide Activities-Debt Service-Enterprise-Airport
XCDS GP100	Citywide Activities-Debt Service-General Fund-General
XCDS GP105	Citywide Activities-Debt Service-General Fund-Parks & Recreation
XCDS IS380	Citywide Activities-Debt Service-Internal Service-Civic Center
XCDS SR130	Citywide Activities-Debt Service-Special Revenue-Health
XCDS SR135	Citywide Activities-Debt Service-Special Revenue-Housing Development
XCDS TF401 (CIP)	Citywide Activities-Debt Service-Tidelands Operating-Tidelands Operations (CIP)
XCDS TF401	Citywide Activities-Debt Service-Tidelands Operating-Tidelands Operations
XCDS TF403 (CIP)	Citywide Activities-Debt Service-Tidelands Operating-Marina (CIP)
XCDS TF403	Citywide Activities-Debt Service-Tidelands Operating-Marina
XCDS TF411	Citywide Activities-Debt Service-Tidelands Operating-Rainbow Harbor Area Fund
XCEX GP100	Citywide Activities-Expense Misc-General Fund-General
XCFR GP100	Citywide Activities-Fringe Benefits-General Fund-General
XCFR IS391	Citywide Activities-Fringe Benefits-Internal Service-Employee Beneifts
XCGL IS390	Citywide Activities-General Liability-Internal Service-Insurance
XCLD GP100	Citywide Activities-City Council Augmentations-General Fund-General
XCOS CP201 (CIP)	Citywide Activities-Open Space Bonds 2006-Capital Projects-Capital Projects (CIP)
XCOS SR182 (CIP)	Citywide Activities-Open Space Bonds 2007-Special Revenue-Transportation (CIP)
XCOT CP201 (CIP)	Citywide Activities-Operating Transfers-Capital Projects-Capital Projects (CIP)
XCOT CP201	Citywide Activities-Operating Transfers-Capital Projects-Capital Projects
XCOT GP100	Citywide Activities-Operating Transfers-General Fund-General
XCOT IS380	Citywide Activities-Operating Transfers-Internal Service-Civic Center
XCOT IS385	Citywide Activities-Operating Transfers-Internal Service-General Services
XCOT IS386	Citywide Activities-Operating Transfers-Internal Service-Fleet Services
XCOT IS391	Citywide Activities-Operating Transfers-Internal Service-Employee Beneifts
XCOT SR120	Citywide Activities-Operating Transfers-Special Revenue-General Grants
XCOT SR181 (CIP)	Citywide Activities-Operating Transfers-Special Revenue-Gas Tax Street Improvement (CIP)
XCOT SR182 (CIP)	Citywide Activities-Operating Transfers-Special Revenue-Transportation (CIP)
XCOT TF401	Citywide Activities-Operating Transfers-Tidelands Operating-Tidelands Operations
XCOT TF411	Citywide Activities-Operating Transfers-Tidelands Operating-Rainbow Harbor Area Fund
XCPK TF411	Citywide Activities-Pike CFD 6-Tidelands Operating-Rainbow Harbor Area Fund
XCRV AG455	Citywide Activities-Revenue-Agency-Other Agency
XCRV CP201	Citywide Activities-Revenue-Capital Projects-Capital Projects

CODE	NAME
XCRV CP202 (CIP)	Citywide Activities-Revenue-Capital Projects-Special Assessment Dist. Cap Projects (CIP)
XCRV EV440	Citywide Activities-Revenue--
XCRV GP100	Citywide Activities-Revenue-General Fund-General
XCRV IS391	Citywide Activities-Revenue-Internal Service-Employee Beneifts
XCRV SR120	Citywide Activities-Revenue-Special Revenue-General Grants
XCRV SR121	Citywide Activities-Revenue-Special Revenue-Police & Fire Public Safety Oil Prod Act
XCRV SR133	Citywide Activities-Revenue-Special Revenue-Special Advertising & Promotion
XCRV SR181 (CIP)	Citywide Activities-Revenue-Special Revenue-Gas Tax Street Improvement (CIP)
XCRV SR182 (CIP)	Citywide Activities-Revenue-Special Revenue-Transportation (CIP)
XCRV TF401 (CIP)	Citywide Activities-Revenue-Tidelands Operating-Tidelands Operations (CIP)
XCRV TF401	Citywide Activities-Revenue-Tidelands Operating-Tidelands Operations (CIP)
XCRV TF403 (CIP)	Citywide Activities-Revenue-Tidelands Operating-Marina (CIP)
XCRV TF403	Citywide Activities-Revenue-Tidelands Operating-Marina
XCRV TF411	Citywide Activities-Revenue-Tidelands Operating-Rainbow Harbor Area Fund
XCSP IS385	Citywide Activities-Accounting System Project-Internal Service-General Services
XCTO IS391	Citywide Activities-Time Off-Internal Service-Employee Beneifts
XCWC IS390	Citywide Activities-Worker's Compensation-Internal Service-Insurance
XD IS390	Citywide Activities--Internal Service-Insurance
	OTHER

9. COST ALLOCATION PLAN

This section provides the detail for each Central Service support department identified for the City of Long Beach, including:

- Departmental narrative;
- Costs to be allocated;
- Departmental expense detail;
- Allocation detail, and
- Allocation summary.

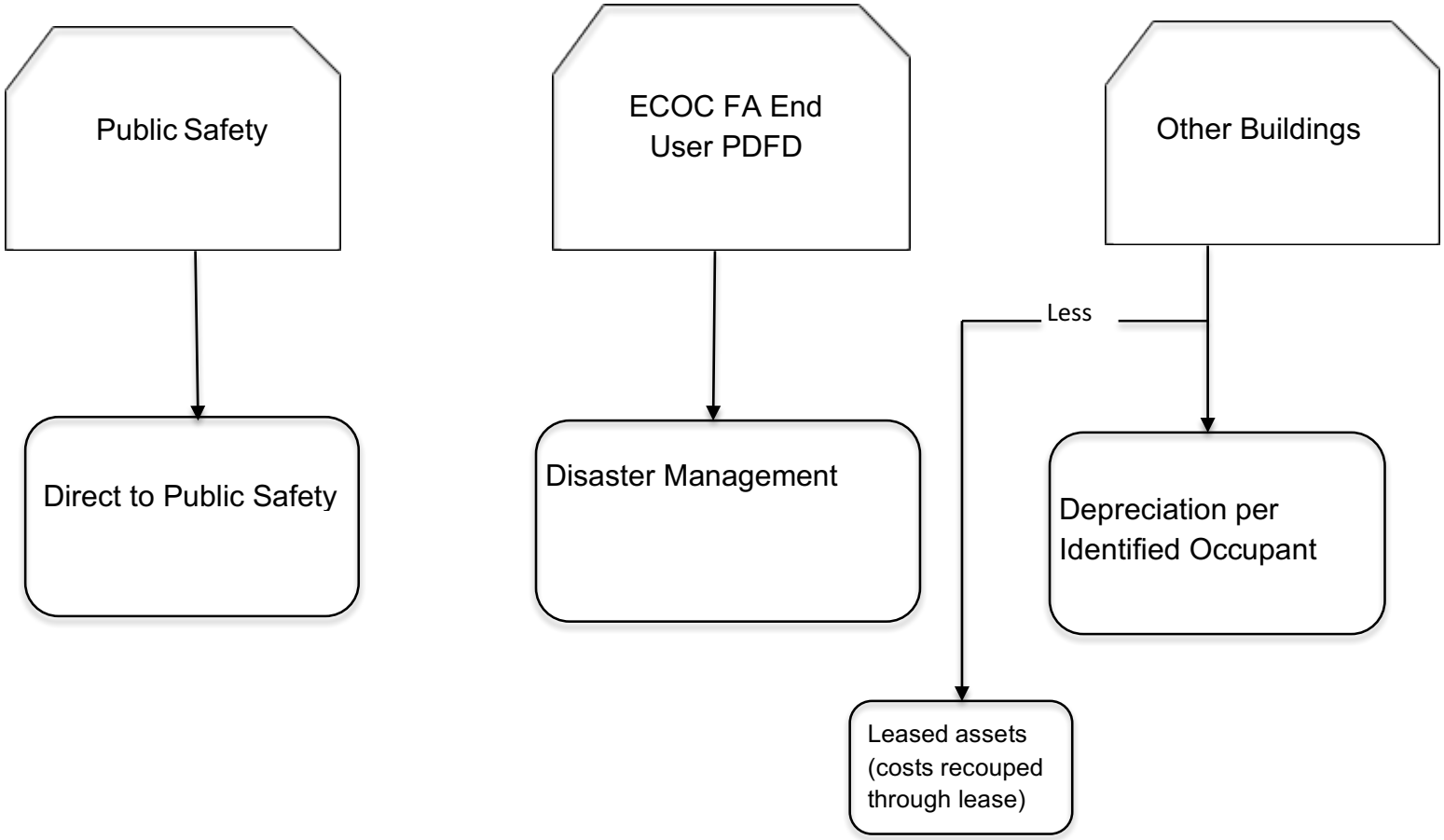
(1) Building Depreciation

The Building Depreciation department was created to distribute depreciation charges associated with governmental type fund departments. Depreciation costs were developed from the City's fixed asset depreciation report. Enterprise and Intergovernmental Service fund departments' account for depreciation of their fixed assets in their respective financial statements. The annual depreciation cost for Buildings and Improvements are derived from the City's fixed asset depreciation report and are allocated to Receiving Departments, as follows:

- **Public Safety –** represents depreciation costs associated with the public safety building, and have been allocated directly to Public Safety.
- **Other Buildings –** represents depreciation costs associated with single occupant buildings and allocates depreciation costs per identified building occupant.
- **ECOC FA End User PDFD –** allocates costs directly to Disaster Management.

The chart on the following page illustrates the functions and measures used to allocate Building Depreciation costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:

Building Depreciation



(1.1) Building Depreciation Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

BUILDING DEPRECIATION

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ -	$ -	$ -
Total Deductions	$ -	$ -	$ -
Incoming Costs			
Total Incoming Costs	**$ -**	**$ -**	**$ -**
Public Safety	$ 1,314,766	**$ -**	$ 1,314,766
Buildings	7,496,945		7,496,945
ECOC FA End User PDFD	465,593		465,593
Total Cost Adjustments	**$ 9,277,304**	**$ -**	**$ 9,277,304**
Total Costs to be Allocated	**$ 9,277,304**	**$ -**	**$ 9,277,304**

DEPARTMENTAL EXPENSE DETAIL

BUILDING DEPRECIATION

Expense Type	Total	General Admin	Public Safety	Other Buildings	ECOC FA End User PDFD
Operating Services & Supplies					
Operating Services & Supplies	$ -	$ -	$ -	$ -	$ -
Subtotal Operating Cost	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DEPARTMENTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Disallowed Costs					
	$ -	$ -	$ -	$ -	$ -
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments					
Public Safety	$ 1,314,766	$ -	$ 1,314,766	$ -	$ -
Buildings	7,496,945			7,496,945	
ECOC FA End User PDFD	465,593				465,593
Subtotal Cost Adjustments	**$ 9,277,304**	**$ -**	**$ 1,314,766**	**$ 7,496,945**	**$ 465,593**
FUNCTIONAL COST	**$ 9,277,304**	**$ -**	**$ 1,314,766**	**$ 7,496,945**	**$ 465,593**
First Allocation					
Incoming - All Others	$ -	$ -	$ -	$ -	$ -
Reallocate Admin Costs	-	-	-	-	-
Unallocated Costs	-		-	-	-
Subtotal of First Allocation	**$ 9,277,304**	**$ -**	$ 1,314,766	$ 7,496,945	$ 465,593
Second Allocation					
Incoming - All Others	$ -	$ -	$ -	$ -	$ -
Reallocate Admin Costs	-	-	-	-	-
Unallocated Costs	-		-	-	-
Subtotal of Second Allocation	**$ -**	**$ -**	$ -	$ -	$ -
TOTAL ALLOCATED	**$ 9,277,304**	**$ -**	**$ 1,314,766**	**$ 7,496,945**	**$ 465,593**

BUILDING DEPRECIATION

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Public Safety							
PD GP100	1,314,766.44	100.000%	$ 1,314,766	$ -	$ 1,314,766	$ -	$ 1,314,766
Total	**1,314,766.44**	**100.000%**	**$ 1,314,766**	**$ -**	**$ 1,314,766**	**$ -**	**$ 1,314,766**

Allocation Basis: **Direct to Public Safety**

Source of Allocation: **FY 16 FA Subsystem Depreciation Report**

BUILDING DEPRECIATION

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Other Buildings							
FIRE ADMIN (FDB1+FDEO)	504,966.39	6.736%	$ 504,966	$ -	$ 504,966	$ -	$ 504,966
EPBD GP100	31,471.22	0.420%	31,471		31,471	-	31,471
FDB3 GP100	5,958.90	0.079%	5,959		5,959	-	5,959
FDB4 GP100	2,388.18	0.032%	2,388		2,388	-	2,388
HEEO SR130	167,605.38	2.236%	167,605		167,605	-	167,605
HEHS SR130	57,227.61	0.763%	57,228		57,228	-	57,228
HEPH SR130	116,655.12	1.556%	116,655		116,655	-	116,655
LS GP103	255,739.00	3.411%	255,739		255,739	-	255,739
PD GP100	374,601.24	4.997%	374,601		374,601	-	374,601
PDSU SR120	70,156.55	0.936%	70,157		70,157	-	70,157
PRBS GP105	154,695.76	2.063%	154,696		154,696	-	154,696
PRCP GP105	582,111.98	7.765%	582,112		582,112	-	582,112
PRMB GP105	64,544.28	0.861%	64,544		64,544	-	64,544
PRMD GP105	3,612,457.92	48.186%	3,612,458		3,612,458	-	3,612,458
PRSP GP105	189,663.63	2.530%	189,664		189,664	-	189,664
PWEN GP100	959,299.78	12.796%	959,300		959,300	-	959,300
PWEN IS380	347,112.54	4.630%	347,113		347,113	-	347,113
PWPS GP100	289.23	0.004%	289		289	-	289
Total	**7,496,944.71**	**100.000%**	**$ 7,496,945**	**$ -**	**$ 7,496,945**	**$ -**	**$ 7,496,945**

Allocation Basis: **Depreciation per Identified Building**

Source of Allocation: **FY 16 FA Subsystem Depreciation Report**

BUILDING DEPRECIATION

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
ECOC FA End User PDFD							
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	465,593.34	100.000%	$ 465,593	$ -	$ 465,593	$ -	$ 465,593
Total	**465,593.34**	**100.000%**	**$ 465,593**	**$ -**	**$ 465,593**	**$ -**	**$ 465,593**

Allocation Basis: **Direct to Disaster Management**

Source of Allocation: **FY 16 FA Subsystem Depreciation Report**

ALLOCATION SUMMARY

BUILDING DEPRECIATION

	Public Safety	Other Buildings	ECOC FA End User PDFD	Total
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	$ -	$ -	$ 465,593	$ 465,593
FIRE ADMIN (FDB1+FDEO)	-	504,966	-	504,966
EPBD GP100	-	31,471	-	31,471
FDB3 GP100	-	5,959	-	5,959
FDB4 GP100	-	2,388	-	2,388
HEEO SR130	-	167,605	-	167,605
HEHS SR130	-	57,228	-	57,228
HEPH SR130	-	116,655	-	116,655
LS GP103	-	255,739	-	255,739
PD GP100	1,314,766	374,601	-	1,689,368
PDSU SR120	-	70,157	-	70,157
PRBS GP105	-	154,696	-	154,696
PRCP GP105	-	582,112	-	582,112
PRMB GP105	-	64,544	-	64,544
PRMD GP105	-	3,612,458	-	3,612,458
PRSP GP105	-	189,664	-	189,664
PWEN GP100	-	959,300	-	959,300
PWEN IS380	-	347,113	-	347,113
PWPS GP100	-	289	-	289
Total	**$1,314,766**	**$ 7,496,945**	**$ 465,593**	**$ 9,277,304**

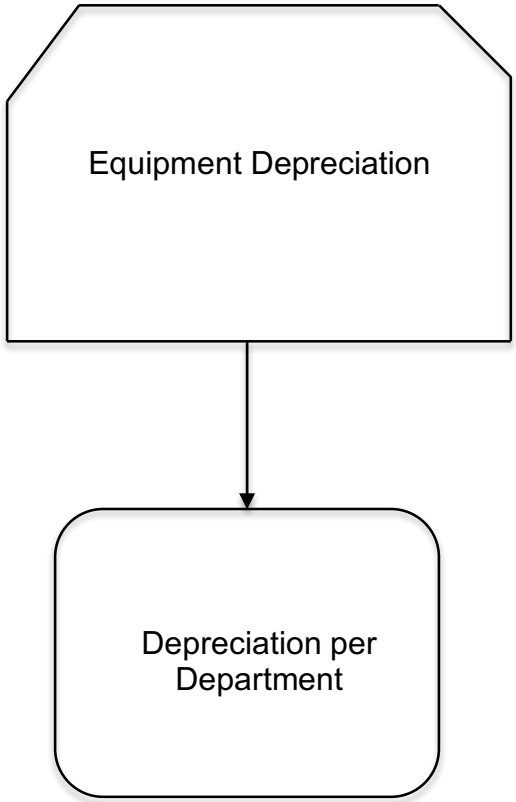
(2) Equipment Depreciation

The Equipment Depreciation department was created to distribute depreciation charges associated with governmental type fund departments. Depreciation costs were developed from the City's fixed asset depreciation report. Enterprise and Intergovernmental Service fund departments' account for depreciation of their fixed assets in their respective financial statements. Equipment Depreciation costs are allocated to governmental type fund departments, as follows:

- **Equipment Depreciation –** represents costs associated with general office equipment, software, vehicle, furniture and fixtures and other equipment. These costs have been allocated based upon the depreciation per Department.

The chart on the following page illustrates the functions and measures used to allocate Equipment Depreciation costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:

Equipment Depreciation



(2.1) Equipment Depreciation Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

EQUIPMENT DEPRECIATION

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ -	$ -	$ -
Total Deductions	$ -	$ -	$ -
Incoming Costs			
Total Incoming Costs	**$ -**	**$ -**	**$ -**
Equipment Depreciation	$ 3,699,728	$ -	$ 3,699,728
Total Cost Adjustments	**$ 3,699,728**	**$ -**	**$ 3,699,728**
Total Costs to be Allocated	**$ 3,699,728**	**$ -**	**$ 3,699,728**

DEPARTMENTAL EXPENSE DETAIL

EQUIPMENT DEPRECIATION

Expense Type	Total	General Admin	Equipment Depreciation
Operating Services & Supplies			
Operating Services & Supplies	$ -	$ -	$ -
Subtotal Operating Cost	**$ -**	**$ -**	**$ -**
DEPARTMENTAL EXPENDITURES	**$ -**	**$ -**	**$ -**
Disallowed Costs			
	$ -	$ -	$ -
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Equipment Depreciation	$ 3,699,728	$ -	$ 3,699,728
Subtotal Cost Adjustments	**$ 3,699,728**	**$ -**	**$ 3,699,728**
FUNCTIONAL COST	**$ 3,699,728**	**$ -**	**$ 3,699,728**
First Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of First Allocation	**$ 3,699,728**	**$ -**	**$ 3,699,728**
Second Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of Second Allocation	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 3,699,728**	**$ -**	**$ 3,699,728**

EQUIPMENT DEPRECIATION

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Equipment Depreciation							
CITY AUDITOR (AU GP100)	11,869.50	0.321%	$ 11,870	$ -	$ 11,870	-	$ 11,870
FIRE ADMIN (FDB1+FDEO)	164,783.70	4.454%	164,784		164,784	-	164,784
TECHNICAL SERVICES (TS IS385)	73,585.37	1.989%	73,585		73,585	-	73,585
DCDP SR120	3,339.96	0.090%	3,340		3,340	-	3,340
DVBU GP100	1,220.71	0.033%	1,221		1,221	-	1,221
DVRD SA270	9,098.76	0.246%	9,099		9,099	-	9,099
EPBD SR136	5,220.72	0.141%	5,221		5,221	-	5,221
FDB2 GP100	11,711.04	0.317%	11,711		11,711	-	11,711
FDB2 SR120	11,188.83	0.302%	11,189		11,189	-	11,189
FDB3 GP100	596.82	0.016%	597		597	-	597
FDB3 SR120	270,898.43	7.322%	270,898		270,898	-	270,898
FDB4 GP100	141,998.66	3.838%	141,999		141,999	-	141,999
FDB4 SR120	216,479.27	5.851%	216,479		216,479	-	216,479
FMB4 GP100	18,512.40	0.500%	18,512		18,512	-	18,512
HEEO SR120	2,712.30	0.073%	2,712		2,712	-	2,712
HEHS SR130	2,027.09	0.055%	2,027		2,027	-	2,027
HEPH SR120	40,246.22	1.088%	40,246		40,246	-	40,246
HEPH SR130	59,776.14	1.616%	59,776		59,776	-	59,776
HEPY SR120	9,237.72	0.250%	9,238		9,238	-	9,238
HEPY SR130	15,139.32	0.409%	15,139		15,139	-	15,139
LS GP103	3,024.74	0.082%	3,025		3,025	-	3,025
PD GP100	579,524.81	15.664%	579,525		579,525	-	579,525
PDAD SR120	9,476.64	0.256%	9,477		9,477	-	9,477
PDDT SR120	180,632.24	4.882%	180,632		180,632	-	180,632
PDEO SR120	8,497.72	0.230%	8,498		8,498	-	8,498
PDFD SR120	6,426.90	0.174%	6,427		6,427	-	6,427
PDPT SR120	541,944.72	14.648%	541,945		541,945	-	541,945
PDSU SR120	1,142,312.93	30.876%	1,142,313		1,142,313	-	1,142,313

EQUIPMENT DEPRECIATION

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PRCP GP105	3,289.74	0.089%	$ 3,289.74	$ -	$ 3,289.74	-	$ 3,289.74
PRMD GP105	40,581.54	1.097%	40,581.54		40,581.54	-	40,581.54
PRSP GP105	1,126.62	0.030%	1,127		1,127	-	1,127
PWEN GP100	85,727.94	2.317%	85,728		85,728	-	85,728
PWFS SR120	5,704.14	0.154%	5,704		5,704	-	5,704
PWFS SR130	3,191.85	0.086%	3,192		3,192	-	3,192
PWPS GP100	17,722.73	0.479%	17,723		17,723	-	17,723
PWPS SR136	899.34	0.024%	899		899	-	899
Total	**3,699,727.56**	**100.000%**	**$3,699,728**	**$ -**	**$3,699,728**	**$ -**	**$ 3,699,728**

Allocation Basis: **Depreciation per Department**

Source of Allocation: **FY 16 Equipment Depreciation Report**

ALLOCATION SUMMARY

EQUIPMENT DEPRECIATION

	Equipment Depreciation	Total
CITY AUDITOR (AU GP100)	$ 11,870	$ 11,870
FIRE ADMIN (FDB1+FDEO)	164,784	164,784
TECHNICAL SERVICES (TS IS385)	73,585	73,585
DCDP SR120	3,340	3,340
DVBU GP100	1,221	1,221
DVRD SA270	9,099	9,099
EPBD SR136	5,221	5,221
FDB2 GP100	11,711	11,711
FDB2 SR120	11,189	11,189
FDB3 GP100	597	597
FDB3 SR120	270,898	270,898
FDB4 GP100	141,999	141,999
FDB4 SR120	216,479	216,479
FMB4 GP100	18,512	18,512
HEEO SR120	2,712	2,712
HEHS SR130	2,027	2,027
HEPH SR120	40,246	40,246
HEPH SR130	59,776	59,776
HEPY SR120	9,238	9,238
HEPY SR130	15,139	15,139
LS GP103	3,025	3,025
PD GP100	579,525	579,525
PDAD SR120	9,477	9,477
PDDT SR120	180,632	180,632
PDEO SR120	8,498	8,498
PDFD SR120	6,427	6,427
PDPT SR120	541,945	541,945
PDSU SR120	1,142,313	1,142,313
PRCP GP105	3,290	3,290
PRMD GP105	40,582	40,582
PRSP GP105	1,127	1,127
PWEN GP100	85,728	85,728
PWFS SR120	5,704	5,704
PWFS SR130	3,192	3,192
PWPS GP100	17,723	17,723
PWPS SR136	899	899
Total	**$ 3,699,728**	**$ 3,699,728**

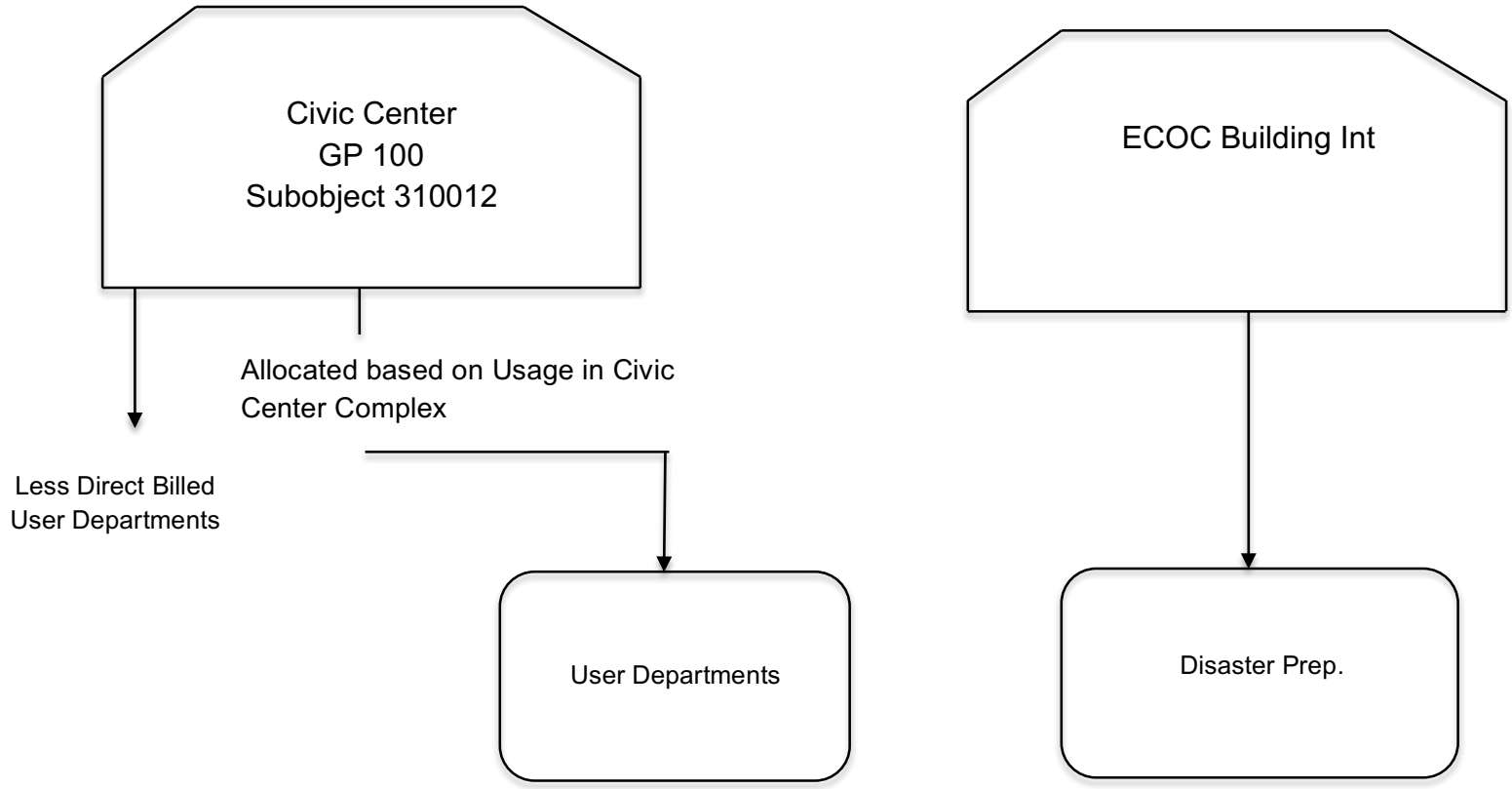
(3) Civic Center and ECOC Costs

The Civic Center and ECOC department handles the operation and maintenance of the City Hall Complex. These costs are allocated to Receiving Departments, as follows:

- **Civic Center –** represents costs applicable to general fund support in relation to operation and maintenance of City buildings. These costs have been allocated based upon Civic Center use charges.
- **ECOC Building Interest –** represents costs associated with ECOC building interest. These costs have been allocated directly to Disaster Management.

The following chart illustrates the functions and measures used to allocate Civic Center and ECOC costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:

Civic Center & Emergency Communications and Operations Center (ECOC)



(3.1) Civic Center and ECOC Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

CIVIC CENTER AND ECOC COSTS

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ -	$ -	$ -
Total Deductions	$ -	$ -	$ -
Incoming Costs			
Total Incoming Costs	**$ -**	**$ -**	**$ -**
Civic Center Costs	$ 5,718,917	**$ -**	$ 5,718,917
ECOC Building Interest	666,839		666,839
Total Cost Adjustments	**$ 6,385,756**	**$ -**	**$ 6,385,756**
Total Costs to be Allocated	**$ 6,385,756**	**$ -**	**$ 6,385,756**

DEPARTMENTAL EXPENSE DETAIL

CIVIC CENTER AND ECOC COSTS

Expense Type	Total	General Admin	Civic Center	ECOC Building Interest
Operating Services & Supplies				
Operating Services & Supplies	$ -	$ -	$ -	$ -
Subtotal Operating Cost	**$ -**	**$ -**	**$ -**	**$ -**
DEPARTMENTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**
Disallowed Costs				
	$ -	$ -	$ -	$ -
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Civic Center Costs	$ 5,718,917	$ -	$ 5,718,917	$ -
ECOC Building Interest	666,839			666,839
Subtotal Cost Adjustments	**$ 6,385,756**	**$ -**	**$ 5,718,917**	**$ 666,839**
FUNCTIONAL COST	**$ 6,385,756**	**$ -**	**$ 5,718,917**	**$ 666,839**
First Allocation				
Incoming - All Others	$ -	$ -	$ -	$ -
Reallocate Admin Costs	-	-	-	-
Unallocated Costs	-		-	-
Subtotal of First Allocation	**$ 6,385,756**	**$ -**	**$ 5,718,917**	**$ 666,839**
Second Allocation				
Incoming - All Others	$ -	$ -	$ -	$ -
Reallocate Admin Costs	-	-	-	-
Unallocated Costs	-		-	-
Subtotal of Second Allocation	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL ALLOCATED	**$ 6,385,756**	**$ -**	**$ 5,718,917**	**$ 666,839**

CIVIC CENTER AND ECOC COSTS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Civic Center							
CITY AUDITOR (AU GP100)	139,096.88	2.438%	$ 139,415	$ -	$ 139,415	$ -	$ 139,415
CITY CLERK (CC GP100)	345,558.98	6.056%	346,349		346,349	-	346,349
CITY MANAGER (CM GP100)	196,098.68	3.437%	196,547		196,547	-	196,547
CIVIL SERVICE (CS GP100)	220,738.64	3.869%	221,243		221,243	-	221,243
FM ADMIN (FMB1 GP100)	30,495.18	0.534%	30,565		30,565	-	30,565
FM ACCOUNTING BUREAU (FMB2 GP100)	105,513.31	1.849%	105,755		105,755	-	105,755
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	18,297.11	0.321%	18,339		18,339	-	18,339
FM BUDGET MANAGEMENT (FMB3 GP100)	46,907.13	0.822%	47,014		47,014	-	47,014
FM PURCHASING (FMB7 D1 & D2)	86,079.91	1.509%	86,277		86,277	-	86,277
FM CONTROLS BUREAU (FMB8 GP100)	15,732.97	0.276%	15,769		15,769	-	15,769
LEGISLATIVE (LD GP100)	303,595.12	5.321%	304,289		304,289	-	304,289
LAW (LW GP100)	163,834.58	2.871%	164,209		164,209	-	164,209
PUBLIC WORKS ADM (PWBO & PWDI GP100)	327,645.43	5.742%	328,395		328,395	-	328,395
PW ENGR ADMIN (PWENAD)	134,873.18	2.364%	135,182		135,182	-	135,182
CP GP100	327,645.43	5.742%	328,395		328,395	-	328,395
DVAD GP100	110,603.64	1.938%	110,857		110,857	-	110,857
EPBD GP100	75,756.38	1.328%	75,930		75,930	-	75,930
FDB4 GP100	296,080.58	5.189%	296,758		296,758	-	296,758
FMB2 IS390	2,162.39	0.038%	2,167		2,167	-	2,167
FMB2 IS391	27,279.32	0.478%	27,342		27,342	-	27,342
FMB2 SR130	277.23	0.005%	278		278	-	278
FMB2 SR135	1,552.48	0.027%	1,556		1,556	-	1,556
FMB2 SR150	7,762.41	0.136%	7,780		7,780	-	7,780
FMB2 SR151	443.57	0.008%	445		445	-	445
FMB3 IS391	16,855.52	0.295%	16,894		16,894	-	16,894
FMB3 TF401	2,772.29	0.049%	2,779		2,779	-	2,779
FMB4 GP100	295,115.99	5.172%	295,791		295,791	-	295,791
FMB5 GP100	62,163.42	1.089%	62,306		62,306	-	62,306
FMB7 GP100	57,076.71	1.000%	57,207		57,207	-	57,207
FMB8 IS385	26,483.84	0.464%	26,544		26,544	-	26,544
PD GP100	2,078,466.39	36.427%	2,083,220		2,083,220	-	2,083,220
PWEN GP100	134,873.18	2.364%	135,182		135,182	-	135,182
PWEN TF401	4,398.77	0.077%	4,409		4,409	-	4,409
PWPS GP100	43,631.39	0.765%	43,731		43,731	-	43,731
Total	**5,705,868.03**	**100.000%**	**$ 5,718,917**	**$ -**	**$ 5,718,917**	**$ -**	**$ 5,718,917**

Allocation Basis: **Civic Center Use Charges**

Source of Allocation: **Financial Management**

CIVIC CENTER AND ECOC COSTS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
ECOC Building Interest							
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	42,000.00	100.000%	$ 666,839	$ -	$ 666,839	$ -	$ 666,839
Total	**42,000.00**	**100.000%**	**$ 666,839**	**$ -**	**$ 666,839**	**$ -**	**$ 666,839**

Allocation Basis: **Direct to Disaster Management**

Source of Allocation: **Financial Management**

ALLOCATION SUMMARY

CIVIC CENTER AND ECOC COSTS

	Civic Center	ECOC Building Interest	Total
CITY AUDITOR (AU GP100)	$ 139,415	$ -	$ 139,415
CITY CLERK (CC GP100)	346,349	-	346,349
CITY MANAGER (CM GP100)	196,547	-	196,547
CIVIL SERVICE (CS GP100)	221,243	-	221,243
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	666,839	666,839
FIRE ADMIN (FDB1+FDEO)	-	-	-
FM ADMIN (FMB1 GP100)	30,565	-	30,565
FM ACCOUNTING BUREAU (FMB2 GP100)	105,755	-	105,755
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	18,339	-	18,339
FM BUDGET MANAGEMENT (FMB3 GP100)	47,014	-	47,014
FM PURCHASING (FMB7 D1 & D2)	86,277	-	86,277
FM CONTROLS BUREAU (FMB8 GP100)	15,769	-	15,769
LEGISLATIVE (LD GP100)	304,289	-	304,289
LAW (LW GP100)	164,209	-	164,209
PUBLIC WORKS ADM (PWBO & PWDI GP100)	328,395	-	328,395
PW ENGR ADMIN (PWENAD)	135,182	-	135,182
CP GP100	328,395	-	328,395
DVAD GP100	110,857	-	110,857
EPBD GP100	75,930	-	75,930
FDB4 GP100	296,758	-	296,758
FMB2 IS390	2,167	-	2,167
FMB2 IS391	27,342	-	27,342
FMB2 SR130	278	-	278
FMB2 SR135	1,556	-	1,556
FMB2 SR150	7,780	-	7,780

ALLOCATION SUMMARY

CIVIC CENTER AND ECOC COSTS

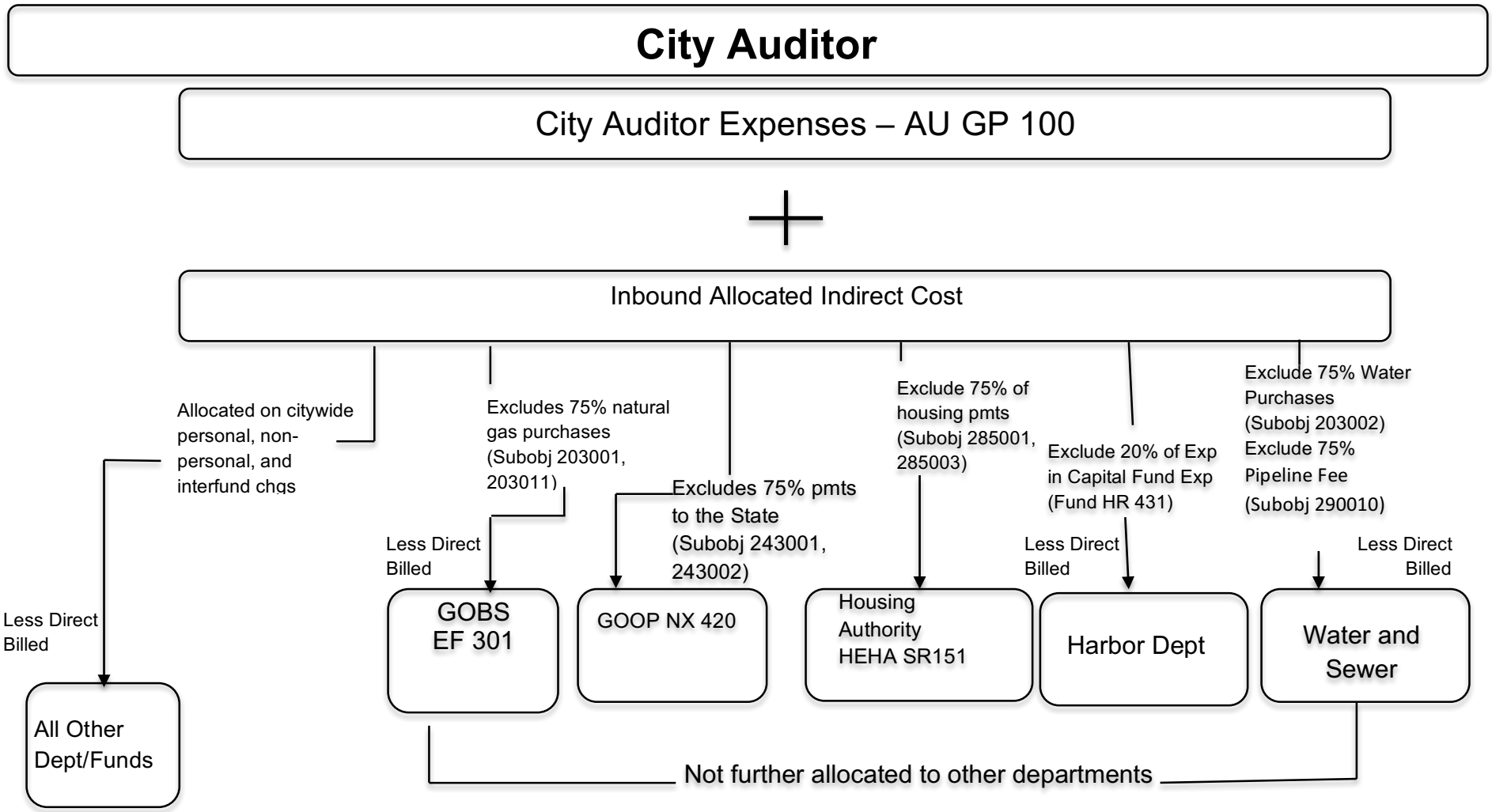
	Civic Center	ECOC Building Interest	Total
FMB2 SR151	$ 445	$ -	$ 445
FMB3 IS391	16,894	-	16,894
FMB3 TF401	2,779	-	2,779
FMB4 GP100	295,791	-	295,791
FMB5 GP100	62,305.58	-	62,305.58
FMB7 GP100	57,207	-	57,207
FMB8 IS385	26,544	-	26,544
PD GP100	2,083,220	-	2,083,220
PWEN GP100	135,182	-	135,182
PWEN TF401	4,409	-	4,409
PWPS GP100	43,731	-	43,731
Total	**$ 5,718,917**	**$ 666,839**	**$6,385,756**

(4) City Auditor

The City Auditor as an elected official is responsible for serving as the 'general auditor' of the City's books, records, accounts, funds and securities for all departments, commissions and offices. The City Auditor is to provide independent assurance that public funds are spent wisely and responsibly to ensure transparency, accountability, and efficiency in City operations and to prevent fraud, waste, and abuse of City resources. Cost associated with the City Auditor function are allocated to Receiving Departments as follows:

- **Audit Services –** represents costs associated with oversight and management of departmental and citywide audits. These costs have been allocated based upon actual expenditures per Receiving Dept. / Bureau / Fund.

The chart on the following page illustrates the functions and measures used to allocate City Auditor costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:


City Auditor
City Auditor Expenses – AU GP 100
+
Inbound Allocated Indirect Cost
Allocated on citywide personal, non-personal, and interfund chgs
Excludes 75% natural gas purchases (Subobj 203001, 203011)
Excludes 75% pmts to the State (Subobj 243001, 243002)
Exclude 75% of housing pmts (Subobj 285001, 285003)
Exclude 20% of Exp in Capital Fund Exp (Fund HR 431)
Exclude 75% Water Purchases (Subobj 203002) Exclude 75% Pipeline Fee (Subobj 290010)
Less Direct Billed
Less Direct Billed
Less Direct Billed
Less Direct Billed
All Other Dept/Funds
GOBS EF 301
GOOP NX 420
Housing Authority HEHA SR151
Harbor Dept
Water and Sewer
Not further allocated to other departments

(4.1) City Auditor Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

CITY AUDITOR (AU GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 2,627,517	$ -	$ 2,627,517
Total Deductions	$ -	$ -	$ -
Incoming Costs			
EQUIPMENT DEPRECIATION	$ 11,870	$ -	$ 11,870
CIVIC CENTER AND ECOC COSTS	139,415	-	139,415
CITY AUDITOR (AU GP100)		3,808	3,808
CITY CLERK (CC GP100)		5,876	5,876
CITY MANAGER (CM GP100)		1,307	1,307
DISASTER MGMT DIVISION (DCAD & DCDP GP100)		6,236	6,236
FM ACCOUNTING BUREAU (FMB2 GP100)		2,770	2,770
FM BUDGET MANAGEMENT (FMB3 GP100)		3,461	3,461
FM PURCHASING (FMB7 D1 & D2)		353	353
FM CONTROLS BUREAU (FMB8 GP100)		1,152	1,152
LEGISLATIVE (LD GP100)		11,186	11,186
LAW (LW GP100)		1,018	1,018
TECHNICAL SERVICES (TS IS385)		1,646	1,646
Total Incoming Costs	**$ 151,284**	**$ 38,814**	**$ 190,098**
Revenue	$ (305)	$ -	$ (305)
Total Cost Adjustments	**$ (305)**	**$ -**	**$ (305)**
Total Costs to be Allocated	**$ 2,778,496**	**$ 38,814**	**$ 2,817,310**

DEPARTMENTAL EXPENSE DETAIL

CITY AUDITOR (AU GP100)

Expense Type	Total	General Admin	Audit Services
Personnel			
Salaries & Benefits	$ 1,839,214	$ -	$ 1,839,214
Subtotal Personnel Cost	**$ 1,839,214**	**-**	**1,839,214**
Operating Services & Supplies			
Materials, Supplies, & Services	$ 548,678	$ -	$ 548,678
Internal Support	239,625	-	239,625
Subtotal Operating Cost	**$ 788,303**	**-**	**788,303**
DEPARTMENTAL EXPENDITURES	**$ 2,627,517**	**$ -**	**$ 2,627,517**
Disallowed Costs			
	$ -	$ -	$ -
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Revenue	$ (305)	$ -	$ (305)
Subtotal Cost Adjustments	**$ (305)**	**-**	**(305)**
FUNCTIONAL COST	**$ 2,627,212**	**$ -**	**$ 2,627,212**
First Allocation			
Incoming - All Others	$ 151,284	$ -	$ 151,284
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of First Allocation	**$ 2,778,496**	**$ -**	**$ 2,778,496**
Second Allocation			
Incoming - All Others	$ 38,814	$ -	$ 38,814
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of Second Allocation	**$ 38,814**	**$ -**	**$ 38,814**
TOTAL ALLOCATED	**$ 2,817,310**	**$ -**	**$ 2,817,310**

CITY AUDITOR (AU GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Audit Services							
CITY AUDITOR (AU GP100)	2,538,278.49	0.137%	$ 3,808	$ -	$ 3,808	$ -	$ 3,808
CITY CLERK (CC GP100)	1,787,013.67	0.096%	2,681		2,681	38	2,718
CITY MANAGER (CM GP100)	3,162,042.98	0.171%	4,744		4,744	66	4,810
CIVIL SERVICE (CS GP100)	2,411,177.67	0.130%	3,617		3,617	51	3,668
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	2,058,483.63	0.111%	3,088		3,088	43	3,131
FIRE ADMIN (FDB1+FDEO)	3,031,404.46	0.164%	4,548		4,548	64	4,611
FM ADMIN (FMB1 GP100)	95,257.88	0.005%	143		143	2	145
FM ACCOUNTING BUREAU (FMB2 GP100)	2,531,572.32	0.137%	3,798		3,798	53	3,851
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	300,124.25	0.016%	450		450	6	457
FM BUDGET MANAGEMENT (FMB3 GP100)	1,542,423.98	0.083%	2,314		2,314	32	2,346
FM PURCHASING (FMB7 D1 & D2)	989,712.32	0.053%	1,485		1,485	21	1,505
FM CONTROLS BUREAU (FMB8 GP100)	481,297.95	0.026%	722		722	10	732
FM FLEET SERVICES BUREAU (FMB9 IS386)	26,990,091.03	1.457%	40,490	10,000	30,490	566	31,056
LEGISLATIVE (LD GP100)	4,893,594.60	0.264%	7,341		7,341	103	7,444
LAW (LW GP100)	1,437,681.57	0.078%	2,157		2,157	30	2,187
PUBLIC WORKS ADM (PWBO & PWDI GP100)	1,824,564.26	0.099%	2,737		2,737	38	2,775
PW ENGR ADMIN (PWENAD)	2,349,238.24	0.127%	3,524	6,306	(2,782)	49	(2,732)
TECHNICAL SERVICES (TS IS385)	38,958,343.49	2.103%	58,444		58,444	818	59,261
APAD EF320	14,015,509.27	0.757%	21,026	1,366	19,660	294	19,954
APCI CP201	(5,384.71)	0.000%	(8)		(8)	(0)	(8)
APCI EF320 (CIP)	15,538,874.91	0.839%	23,311		23,311	326	23,637
APOP EF320 (CIP)	117,730.00	0.006%	177		177	2	179
APOP EF320	18,268,659.31	0.986%	27,406		27,406	383	27,789
AU IS391	131,448.09	0.007%	197		197	3	200
AU TF401	498,135.46	0.027%	747		747	10	758
CCEL GP100	1,186,996.69	0.064%	1,781		1,781	25	1,806
CM SR120	1,536,453.88	0.083%	2,305		2,305	32	2,337
CM SR133	8,750,486.91	0.472%	13,127	22,250	(9,123)	184	(8,939)
CM TF401	(138,765.28)	-0.007%	(208)		(208)	(3)	(211)
CM TF411	344,932.96	0.019%	517		517	7	525
CMCI TF401 (CIP)	18,290,175.86	0.988%	27,438		27,438	384	27,822
CP GP100	5,057,271.35	0.273%	7,587		7,587	106	7,693
CP SR120	167,995.75	0.009%	252		252	4	256
CSDD IS390	(7,719.50)	0.000%	(12)		(12)	(0)	(12)

CITY AUDITOR (AU GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
CSDD IS391	48,264.41	0.003%	$ 72.40	$ -	$ 72.40	$ 1.01	$ 73.42
DCDP SR120	507,896.30	0.027%	762		762	11	773
DCEC GP100	6,884,719.84	0.372%	10,328		10,328	144	10,473
DVAD EF337	893,785.38	0.048%	1,341		1,341	19	1,360
DVAD GP100	860,026.12	0.046%	1,290	2,078	(788)	18	(770)
DVAD SA270	1,115.16	0.000%	2		2	0	2
DVAD SR135	4,978.44	0.000%	7		7	0	8
DVBU EF337	9,711,122.72	0.524%	14,568		14,568	204	14,772
DVHC SA270	2,753,753.00	0.149%	4,131		4,131	58	4,189
DVHC SA277	29,056,291.93	1.569%	43,589		43,589	610	44,199
DVHC SR135	3,811,038.90	0.206%	5,717		5,717	80	5,797
DVHC SR149	272,497.69	0.015%	409		409	6	415
DVHS DS600	1,700,353.09	0.092%	2,551		2,551	36	2,586
DVHS SR135	5,535.00	0.000%	8		8	0	8
DVNS EF337	1,984,095.59	0.107%	2,976		2,976	42	3,018
DVNS GP100	4,268,812.50	0.230%	6,404		6,404	90	6,493
DVNS SR150	13,816,678.13	0.746%	20,727		20,727	290	21,017
DVPL EF337	5,219,808.76	0.282%	7,831		7,831	110	7,940
DVPL GP100	7,585.81	0.000%	11		11	0	12
DVPL SR120	604,483.20	0.033%	907		907	13	920
EPBD GP100	1,264,842.17	0.068%	1,897		1,897	27	1,924
EPBD IS380	123,618.06	0.007%	185		185	3	188
EPBD SR132	7,557,793.01	0.408%	11,338		11,338	159	11,497
EPBD SR136	683,394.47	0.037%	1,025		1,025	14	1,040
EPBD TF401	7,149,747.74	0.386%	10,726		10,726	150	10,876
EPBD TF403	142,816.08	0.008%	214		214	3	217
EPBD TF411	84,950.87	0.005%	127		127	2	129
EPEO GP100	178,957.21	0.010%	268		268	4	272
EPEO SR150	31,712.40	0.002%	48		48	1	48
EPEO TF401	32,993.17	0.002%	49		49	1	50
EPWD GP100	190,825.11	0.010%	286		286	4	290
EPWD SR150	9,177,469.05	0.496%	13,768		13,768	193	13,960
FDB2 GP100	4,771,254.30	0.258%	7,158		7,158	100	7,258
FDB2 SR131	774,847.85	0.042%	1,162		1,162	16	1,179
FDB2 TF401	161,791.35	0.009%	243		243	3	246
FDB3 GP100	5,640,548.41	0.305%	8,462		8,462	118	8,580
FDB3 SR120	2,340,993.93	0.126%	3,512		3,512	49	3,561

CITY AUDITOR (AU GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
FDB4 CP201	115,859.86	0.006%	$ 174	$ -	$ 174	$ 2	$ 176
FDB4 DS600	120,373.92	0.006%	181		181	3	183
FDB4 GP100	62,119,531.57	3.354%	93,189		93,189	1,304	94,493
FDB4 SR121	1,413,089.05	0.076%	2,120	5,993	(3,874)	30	(3,844)
FDB4 TF401	21,024,854.93	1.135%	31,541		31,541	441	31,982
FDB4 TF403	1,910,212.22	0.103%	2,866		2,866	40	2,906
FMB2 IS385	277,242.61	0.015%	416		416	6	422
FMB2 IS390	54,489.03	0.003%	82		82	1	83
FMB2 IS391	1,072,187.89	0.058%	1,608		1,608	22	1,631
FMB2 SR130	8,696.60	0.000%	13		13	0	13
FMB2 SR135	46,753.04	0.003%	70		70	1	71
FMB2 SR150	128,156.13	0.007%	192		192	3	195
FMB2 SR151	9,673.37	0.001%	15		15	0	15
FMB3 IS391	540,306.56	0.029%	811		811	11	822
FMB3 TF401	87,128.63	0.005%	131		131	2	133
FMB4 EF301	4,296,044.39	0.232%	6,445		6,445	90	6,535
FMB4 GP100	3,211,704.90	0.173%	4,818		4,818	67	4,885
FMB5 GP100	1,534,523.74	0.083%	2,302		2,302	32	2,334
FMB7 GP100	1,379,590.42	0.074%	2,070		2,070	29	2,099
FMB7 IS386	(2,695.00)	0.000%	(4)		(4)	(0)	(4)
FMB8 IS385	311,108.15	0.017%	467		467	7	473
FMB9 EF340	5,152,856.10	0.278%	7,730		7,730	108	7,838
FMB9 IS386 (CIP)	30,000.00	0.002%	45		45	1	46
FMB9 SR182 (CIP)	218,137.60	0.012%	327		327	5	332
GOBS EF301	21,650,713.82	1.169%	32,480	10,917	21,563	454	22,017
GOBS EF303	1,759.65	0.000%	3		3	0	3
GOBS NX420	1,510,511.28	0.082%	2,266		2,266	32	2,298
GOEC EF301	23,602,014.01	1.274%	35,407		35,407	495	35,902
GOEL EF331	42,604,692.79	2.300%	63,914		63,914	894	64,808
GOEO EF301	329,500.68	0.018%	494		494	7	501
GOEO NX420	58,701.72	0.003%	88		88	1	89
GOGS EF301	7,365,932.79	0.398%	11,050		11,050	155	11,205
GOOP EF301	15,095.12	0.001%	23		23	0	23
GOOP NX420	16,573,487.02	0.895%	24,863		24,863	348	25,211
GOOP SR134	12,776,100.68	0.690%	19,166		19,166	268	19,434
HA HR430	393,169,515.13	21.228%	589,818	15,959	573,859	8,251	582,110
HECH EX440	0.03	0.000%	0		0	0	0

CITY AUDITOR (AU GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
HECH GP100	1,307,806.02	0.071%	$ 1,962	$ -	$ 1,962	$ 27	$ 1,989
HECH SR130	16,146,214.85	0.872%	24,222		24,222	339	24,561
HEEH GP100	(145.75)	0.000%	(0)		(0)	(0)	(0)
HEEH SR130	4,404,639.89	0.238%	6,608		6,608	92	6,700
HEEH SR131	723,197.65	0.039%	1,085		1,085	15	1,100
HEEO SR130	2,030,479.45	0.110%	3,046	3,309	(263)	43	(220)
HEHA SR151	20,431,331.96	1.103%	30,650		30,650	429	31,079
HEHS IS390	(813.75)	0.000%	(1)		(1)	(0)	(1)
HEPH GP100	(3,322.94)	0.000%	(5)		(5)	(0)	(5)
HEPH SR130	271.25	0.000%	0		0	0	0
HEPR SR120	247,906.21	0.013%	372		372	5	377
HEPR SR130	5,033,534.22	0.272%	7,551		7,551	106	7,657
HEPY DS600	59,581.20	0.003%	89		89	1	91
HEPY SR130	7,406,492.20	0.400%	11,111		11,111	155	11,266
HREB IS391	(784.96)	0.000%	(1)		(1)	(0)	(1)
HREO IS390	364,493.17	0.020%	547		547	8	554
HREO IS391	629,786.83	0.034%	945		945	13	958
HRLA IS391	837,959.19	0.045%	1,257		1,257	18	1,275
HRLO IS391	(704.46)	0.000%	(1)		(1)	(0)	(1)
HRPO IS391	1,976,203.60	0.107%	2,965		2,965	41	3,006
HRPS IS390	(3,026.07)	0.000%	(5)		(5)	(0)	(5)
HRPS IS391	308,820.19	0.017%	463		463	6	470
HRRM IS390	6,504,669.73	0.351%	9,758		9,758	136	9,895
HRWD GP100	6,754.87	0.000%	10		10	0	10
HRWD SR150	2,636,903.95	0.142%	3,956		3,956	55	4,011
LS GP100	508,262.05	0.027%	762		762	11	773
LS GP103	12,900,019.20	0.696%	19,352		19,352	271	19,623
LS IS380	155,036.25	0.008%	233		233	3	236
LS SR120	284,092.75	0.015%	426		426	6	432
LWCC01 IS390	3,375,625.93	0.182%	5,064		5,064	71	5,135
LWCC02 IS390	3,375,625.93	0.182%	5,064		5,064	71	5,135
LWHR IS391	399,419.74	0.022%	599		599	8	608
PD GP100	197,876,168.71	10.684%	296,846		296,846	4,152	300,999
PDAD CP201	(686,840.00)	-0.037%	(1,030)		(1,030)	(14)	(1,045)
PDAD SR120	3,214,985.02	0.174%	4,823		4,823	67	4,890
PDAD TF401	81.63	0.000%	0		0	0	0
PDFB SR120	3,652,237.95	0.197%	5,479		5,479	77	5,556

CITY AUDITOR (AU GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PDFB SR121	113,116.14	0.006%	$ 170	$ -	$ 170	$ 2	$ 172
PDFB TF401	829,973.49	0.045%	1,245		1,245	17	1,263
PDFB TF403	353,546.27	0.019%	530		530	7	538
PDPT SR121	1,248,000.56	0.067%	1,872	5,993	(4,121)	26	(4,095)
PDPT TF401	1,590,980.34	0.086%	2,387		2,387	33	2,420
PDSU DS600	109,544.19	0.006%	164		164	2	167
PDSU TF401	6,587,688.54	0.356%	9,883		9,883	138	10,021
PDSU TF403	2,234,661.70	0.121%	3,352		3,352	47	3,399
PRAC GP105	4,819,504.48	0.260%	7,230		7,230	101	7,331
PRAC TF401	47,113.05	0.003%	71		71	1	72
PRBS GP105	2,925,563.99	0.158%	4,389		4,389	61	4,450
PRBS IS390	62,670.58	0.003%	94		94	1	95
PRBS TF401	806,001.04	0.044%	1,209		1,209	17	1,226
PRBS TF403	618,035.96	0.033%	927		927	13	940
PRCI CP201 (CIP)	295,288.81	0.016%	443		443	6	449
PRCI CP201	890,000.12	0.048%	1,335		1,335	19	1,354
PRCI TF401 (CIP)	(0.28)	0.000%	(0)		(0)	(0)	(0)
PRCI TF403 (CIP)	21,090,437.77	1.139%	31,639		31,639	443	32,082
PRCR DS600	31,727.47	0.002%	48		48	1	48
PRCR GP105	12,435,864.82	0.671%	18,655.82		18,655.82	260.97	18,916.79
PRCR SR120	2,592,342.88	0.140%	3,889		3,889	54	3,943
PRCR SR133	209,714.07	0.011%	315		315	4	319
PRCR TF401	2,191,407.05	0.118%	3,287		3,287	46	3,333
PREO GP105	359,442.20	0.019%	539		539	8	547
PREO TF401	133,215.42	0.007%	200		200	3	203
PREO TF403	124,909.00	0.007%	187		187	3	190
PRMB TF401	3,729,945.88	0.201%	5,596		5,596	78	5,674
PRMB TF403	6,334,187.51	0.342%	9,502		9,502	133	9,635
PRMB TF411	1,958,635.64	0.106%	2,938		2,938	41	2,979
PRMD DS600	31,727.45	0.002%	48		48	1	48
PRMD GP105	11,219,376.29	0.606%	16,831		16,831	235	17,066
PRMD SR120	(120,392.62)	-0.007%	(181)		(181)	(3)	(183)
PRMD SR182 (CIP)	86,374.63	0.005%	130		130	2	131
PRMD TF401	1,465,806.35	0.079%	2,199		2,199	31	2,230
PRMD TF403	2,010,624.48	0.109%	3,016		3,016	42	3,058
PRMD TF411	505,852.82	0.027%	759		759	11	769
PWBO CP201	21,422.51	0.001%	32		32	0	33

CITY AUDITOR (AU GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PWCI CP201 (CIP)	33,768,518.49	1.823%	$ 50,658	$ -	$ 50,658	$ 709	$ 51,367
PWCI CP202 (CIP)	1,896.61	0.000%	3		3	0	3
PWCI CP209 (CIP)	3,381,783.87	0.183%	5,073		5,073	71	5,144
PWCI EF320 (CIP)	(796.54)	0.000%	(1)		(1)	(0)	(1)
PWCI IS380 (CIP)	3,973,826.21	0.215%	5,961		5,961	83	6,045
PWCI IS380	26,276,479.34	1.419%	39,419		39,419	551	39,970
PWCI IS386 (CIP)	39,558.07	0.002%	59		59	1	60
PWCI SR181 (CIP)	22,088,976.92	1.193%	33,137		33,137	464	33,601
PWCI SR182 (CIP)	10,322,183.95	0.557%	15,485		15,485	217	15,702
PWCI TF401 (CIP)	2,066,269.14	0.112%	3,100		3,100	43	3,143
PWCI TF410 (CIP)	555,256.16	0.030%	833		833	12	845
PWDI CP201	(4,558.73)	0.000%	(7)		(7)	(0)	(7)
PWEN CP201 (CIP)	(2,103.33)	0.000%	(3)		(3)	(0)	(3)
PWEN CP201	(145,559.07)	-0.008%	(218)		(218)	(3)	(221)
PWEN DS600	2,389,852.92	0.129%	3,585		3,585	50	3,635
PWEN GP100	9,629,556.57	0.520%	14,446		14,446	202	14,648
PWEN IS380	703,132.38	0.038%	1,055		1,055	15	1,070
PWEN IS386 (CIP)	909,423.03	0.049%	1,364		1,364	19	1,383
PWEN SR120	182,875.65	0.010%	274		274	4	278
PWEN TF401	338,178.11	0.018%	507		507	7	514
PWEN TF411	8,655,872.77	0.467%	12,985		12,985	182	13,167
PWEV EF330	43,629,990.17	2.356%	65,452		65,452	916	66,368
PWEV GP100	6,273,911.36	0.339%	9,412		9,412	132	9,544
PWEV TF401	119,641.32	0.006%	179		179	3	182
PWPS GP100	13,560,236.43	0.732%	20,342.56		20,342.56	284.56	20,627.12
PWPS IS380	8,889,851.23	0.480%	13,336		13,336	187	13,523
PWPS SR136	3,680.64	0.000%	6		6	0	6
PWPS TF401	163,007.71	0.009%	245		245	3	248
PWPS TF411	372,414.11	0.020%	559		559	8	566
TSCS SR133	144,774.93	0.008%	217		217	3	220
WATER DEPT EF 310	68,327,276.74	3.689%	102,502	5,067	97,435	1,434	98,869
WATER/SEWER DEPT EF 311	12,943,839.31	0.699%	19,418		19,418	272	19,689
XCAQ TF401	8,488,310.28	0.458%	12,734		12,734	178	12,912
XCDS EF303	8,760,430.45	0.473%	13,142		13,142	184	13,326
XCDS EF320 (CIP)	75,520.87	0.004%	113		113	2	115
XCDS EF320	(75,520.87)	-0.004%	(113)		(113)	(2)	(115)
XCDS GP100	11,220,431.06	0.606%	16,832		16,832	235	17,068

CITY AUDITOR (AU GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
XCDS TF401 (CIP)	230,604.41	0.012%	$ 346	$ -	$ 346	$ 5	$ 351
XCDS TF401	(230,604.40)	-0.012%	(346)		(346)	(5)	(351)
XCDS TF403 (CIP)	422,052.57	0.023%	633		633	9	642
XCDS TF403	5,873,225.07	0.317%	8,811		8,811	123	8,934
XCDS TF411	4,383,322.44	0.237%	6,576		6,576	92	6,668
XCEX GP100	21,143,281.07	1.142%	31,718		31,718	444	32,162
XCFR IS391	161,855,295.14	8.739%	242,809		242,809	3,397	246,206
XCGL IS390	3,389,373.75	0.183%	5,085		5,085	71	5,156
XCOT SR182 (CIP)	6,400,603.00	0.346%	9,602		9,602	134	9,736
XCRV GP100	6,757,327.58	0.365%	10,137		10,137	142	10,279
XCSP IS385	238,387.50	0.013%	358		358	5	363
XCWC IS390	19,054,567.34	1.029%	28,585		28,585	400	28,985
XD IS390	(37,657.36)	-0.002%	(56)		(56)	(1)	(57)
Total	**1,852,129,821.95**	**100.000%**	**$ 2,778,496**	**$ 89,239**	**$ 2,689,257**	**$ 38,814**	**$ 2,728,071**

Allocation Basis: **Expenditures per Dept / Bureau / Fund**

Source of Allocation: **FY 16 Expenditure Report**

ALLOCATION SUMMARY

CITY AUDITOR (AU GP100)

	Audit Services	Total
CITY AUDITOR (AU GP100)	$ 3,808	$ 3,808
CITY CLERK (CC GP100)	2,718	2,718
CITY MANAGER (CM GP100)	4,810	4,810
CIVIL SERVICE (CS GP100)	3,668	3,668
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	3,131	3,131
FIRE ADMIN (FDB1+FDEO)	4,611	4,611
FM ADMIN (FMB1 GP100)	145	145
FM ACCOUNTING BUREAU (FMB2 GP100)	3,851	3,851
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	457	457
FM BUDGET MANAGEMENT (FMB3 GP100)	2,346	2,346
FM PURCHASING (FMB7 D1 & D2)	1,505	1,505
FM CONTROLS BUREAU (FMB8 GP100)	732	732
FM FLEET SERVICES BUREAU (FMB9 IS386)	31,056	31,056
LEGISLATIVE (LD GP100)	7,444	7,444
LAW (LW GP100)	2,187	2,187
PUBLIC WORKS ADM (PWBO & PWDI GP100)	2,775	2,775
PW ENGR ADMIN (PWENAD)	(2,732)	(2,732)
TECHNICAL SERVICES (TS IS385)	59,261	59,261
APAD EF320	19,954	19,954
APCI CP201	(8)	(8)
APCI EF320 (CIP)	23,637	23,637
APOP EF320 (CIP)	179	179
APOP EF320	27,789	27,789
AU IS391	200	200
AU TF401	758	758
CCEL GP100	1,806	1,806
CM SR120	2,337	2,337

ALLOCATION SUMMARY

CITY AUDITOR (AU GP100)

	Audit Services	Total
CM SR133	$ (8,939)	$ (8,939)
CM TF401	(211)	(211)
CM TF411	525	525
CMCI TF401 (CIP)	27,822	27,822
CP GP100	7,692.86	7,692.86
CP SR120	256	256
CSDD IS390	(12)	(12)
CSDD IS391	73	73
DCDP SR120	773	773
DCEC GP100	10,473	10,473
DVAD EF337	1,360	1,360
DVAD GP100	(770)	(770)
DVAD SA270	2	2
DVAD SR135	8	8
DVBU EF337	14,772	14,772
DVHC SA270	4,189	4,189
DVHC SA277	44,199	44,199
DVHC SR135	5,797	5,797
DVHC SR149	415	415
DVHS DS600	2,586	2,586
DVHS SR135	8	8
DVNS EF337	3,018	3,018
DVNS GP100	6,493	6,493
DVNS SR150	21,017	21,017
DVPL EF337	7,940	7,940
DVPL GP100	12	12
DVPL SR120	920	920

ALLOCATION SUMMARY

CITY AUDITOR (AU GP100)

	Audit Services	Total
EPBD GP100	$ 1,924	$ 1,924
EPBD IS380	188	188
EPBD SR132	11,497	11,497
EPBD SR136	1,040	1,040
EPBD TF401	10,876	10,876
EPBD TF403	217	217
EPBD TF411	129	129
EPEO GP100	272	272
EPEO SR150	48	48
EPEO TF401	50	50
EPWD GP100	290	290
EPWD SR150	13,960	13,960
FDB2 GP100	7,258	7,258
FDB2 SR131	1,179	1,179
FDB2 TF401	246	246
FDB3 GP100	8,580	8,580
FDB3 SR120	3,561	3,561
FDB4 CP201	176	176
FDB4 DS600	183	183
FDB4 GP100	94,493	94,493
FDB4 SR121	(3,844)	(3,844)
FDB4 TF401	31,982	31,982
FDB4 TF403	2,906	2,906
FMB2 IS385	422	422
FMB2 IS390	83	83
FMB2 IS391	1,631	1,631
FMB2 SR130	13	13

ALLOCATION SUMMARY

CITY AUDITOR (AU GP100)

	Audit Services	Total
FMB2 SR135	$ 71	$ 71
FMB2 SR150	195	195
FMB2 SR151	15	15
FMB3 IS391	822	822
FMB3 TF401	133	133
FMB4 EF301	6,535	6,535
FMB4 GP100	4,885	4,885
FMB5 GP100	2,334	2,334
FMB7 GP100	2,099	2,099
FMB7 IS386	(4)	(4)
FMB8 IS385	473	473
FMB9 EF340	7,838	7,838
FMB9 IS386 (CIP)	46	46
FMB9 SR182 (CIP)	332	332
GOBS EF301	22,017	22,017
GOBS EF303	3	3
GOBS NX420	2,298	2,298
GOEC EF301	35,902	35,902
GOEL EF331	64,808	64,808
GOEO EF301	501	501
GOEO NX420	89	89
GOGS EF301	11,205	11,205
GOOP EF301	23	23
GOOP NX420	25,211	25,211
GOOP SR134	19,434	19,434
HA HR430	582,110	582,110
HECH GP100	1,989	1,989

ALLOCATION SUMMARY

CITY AUDITOR (AU GP100)

	Audit Services	Total
HECH SR130	$ 24,561	$ 24,561
HEEH GP100	(0)	(0)
HEEH SR130	6,700	6,700
HEEH SR131	1,100	1,100
HEEO SR130	(220)	(220)
HEHA SR151	31,079	31,079
HEHS IS390	(1)	(1)
HEPH GP100	(5)	(5)
HEPR SR120	377	377
HEPR SR130	7,657	7,657
HEPY DS600	91	91
HEPY SR130	11,266	11,266
HREB IS391	(1)	(1)
HREO IS390	554	554
HREO IS391	958	958
HRLA IS391	1,275	1,275
HRLO IS391	(1)	(1)
HRPO IS391	3,006	3,006
HRPS IS390	(5)	(5)
HRPS IS391	470	470
HRRM IS390	9,895	9,895
HRWD GP100	10	10
HRWD SR150	4,011	4,011
LS GP100	773	773
LS GP103	19,623	19,623
LS IS380	236	236
LS SR120	432	432

ALLOCATION SUMMARY

CITY AUDITOR (AU GP100)

	Audit Services	Total
LWCC01 IS390	$ 5,135	$ 5,135
LWCC02 IS390	5,135	5,135
LWHR IS391	608	608
PD GP100	300,999	300,999
PDAD CP201	(1,045)	(1,045)
PDAD SR120	4,890	4,890
PDFB SR120	5,556	5,556
PDFB SR121	172	172
PDFB TF401	1,263	1,263
PDFB TF403	538	538
PDPT SR121	(4,095)	(4,095)
PDPT TF401	2,420	2,420
PDSU DS600	167	167
PDSU TF401	10,021	10,021
PDSU TF403	3,399	3,399
PRAC GP105	7,331	7,331
PRAC TF401	72	72
PRBS GP105	4,450	4,450
PRBS IS390	95	95
PRBS TF401	1,226	1,226
PRBS TF403	940	940
PRCI CP201 (CIP)	449	449
PRCI CP201	1,354	1,354
PRCI TF401 (CIP)	(0)	(0)
PRCI TF403 (CIP)	32,082	32,082
PRCR DS600	48	48
PRCR GP105	18,917	18,917

ALLOCATION SUMMARY

CITY AUDITOR (AU GP100)

	Audit Services	Total
PRCR SR120	$ 3,943	$ 3,943
PRCR SR133	319	319
PRCR TF401	3,333	3,333
PREO GP105	547	547
PREO TF401	203	203
PREO TF403	190	190
PRMB TF401	5,674	5,674
PRMB TF403	9,635	9,635
PRMB TF411	2,979	2,979
PRMD DS600	48	48
PRMD GP105	17,066	17,066
PRMD SR120	(183)	(183)
PRMD SR182 (CIP)	131	131
PRMD TF401	2,230	2,230
PRMD TF403	3,058	3,058
PRMD TF411	769	769
PWBO CP201	33	33
PWCI CP201 (CIP)	51,367	51,367
PWCI CP202 (CIP)	3	3
PWCI CP209 (CIP)	5,144	5,144
PWCI EF320 (CIP)	(1)	(1)
PWCI IS380 (CIP)	6,045	6,045
PWCI IS380	39,970	39,970
PWCI IS386 (CIP)	60	60
PWCI SR181 (CIP)	33,601	33,601
PWCI SR182 (CIP)	15,702	15,702
PWCI TF401 (CIP)	3,143	3,143

ALLOCATION SUMMARY

CITY AUDITOR (AU GP100)

	Audit Services	Total
PWCI TF410 (CIP)	$ 845	$ 845
PWDI CP201	(7)	(7)
PWEN CP201 (CIP)	(3)	(3)
PWEN CP201	(221)	(221)
PWEN DS600	3,635	3,635
PWEN GP100	14,648	14,648
PWEN IS380	1,070	1,070
PWEN IS386 (CIP)	1,383	1,383
PWEN SR120	278	278
PWEN TF401	514	514
PWEN TF411	13,167	13,167
PWEV EF330	66,368	66,368
PWEV GP100	9,544	9,544
PWEV TF401	182	182
PWPS GP100	20,627	20,627
PWPS IS380	13,523	13,523
PWPS SR136	6	6
PWPS TF401	248	248
PWPS TF411	566	566
TSCS SR133	220	220
WATER DEPT EF 310	98,869	98,869
WATER/SEWER DEPT EF 311	19,689	19,689
XCAQ TF401	12,912	12,912
XCDS EF303	13,326	13,326
XCDS EF320 (CIP)	115	115
XCDS EF320	(115)	(115)
XCDS GP100	17,068	17,068

ALLOCATION SUMMARY

CITY AUDITOR (AU GP100)

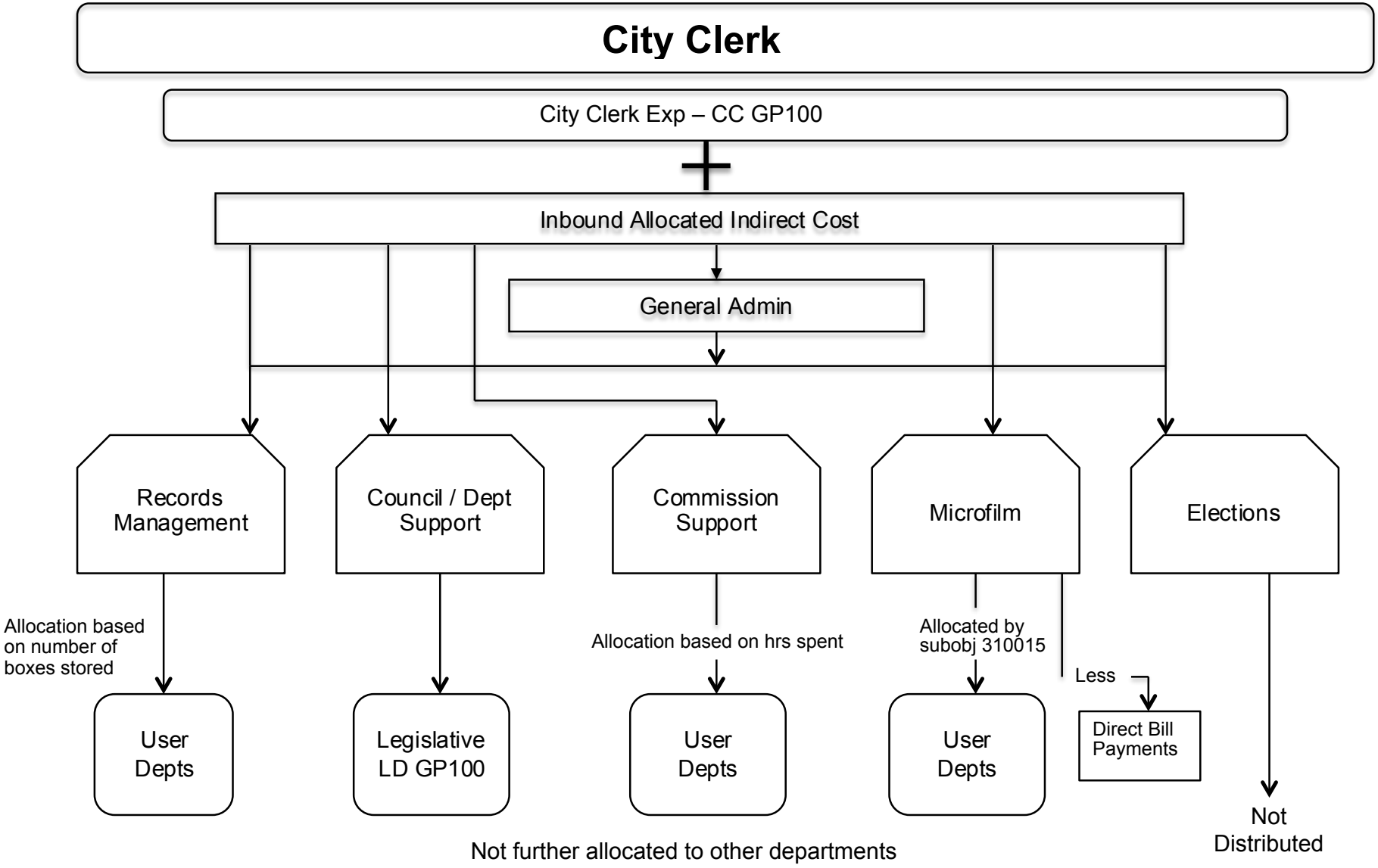
	Audit Services	Total
XCDS TF401 (CIP)	$ 351	$ 351
XCDS TF401	(351)	(351)
XCDS TF403 (CIP)	642	642
XCDS TF403	8,934	8,934
XCDS TF411	6,668	6,668
XCEX GP100	32,162	32,162
XCFR IS391	246,206	246,206
XCGL IS390	5,156	5,156
XCOT SR182 (CIP)	9,736	9,736
XCRV GP100	10,279	10,279
XCSP IS385	363	363
XCWC IS390	28,985	28,985
XD IS390	(57)	(57)
Total	**$2,728,071**	**$ 2,728,071**

(5) City Clerk

The City Clerk's department provides record keeping, records management, and reporting services to the Mayor and City Council, as well as all other City departments and the general public. The Clerk's office also administers municipal elections and provides microfilming and scanning services for the City. These costs are allocated to Receiving Departments, as follows:

- **Council / Department Support –** represents the costs associated with reporting services, record keeping, and creating the departmental agenda for City Council. These costs have been allocated directly to the Legislative department
- **Commission Support –** represents the costs associated with supporting various City Commissions. These costs have been allocated based upon the number of hours of service provided to departments that provide staff support for commissions.
- **Microfilm –** represents the costs associated with the microfilm services provided by the Clerk. These costs have been allocated based upon microfilm charges per user department.
- **Records Management –** represents the costs associated with records storage provided by the City Clerk. These costs have been allocated to departments based on the number of boxes stored.
- **Elections –** represents the costs associated with oversight and management of City elections. In accordance with OMB A-87 guidelines, these costs have not been allocated.

The following chart illustrates the functions and measures used to allocate City Clerk costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:


City Clerk
City Clerk Exp – CC GP100
+
Inbound Allocated Indirect Cost
General Admin
Records Management
Council / Dept Support
Commission Support
Microfilm
Elections
Allocation based on number of boxes stored
Allocation based on hrs spent
Allocated by subobj 310015
Less
User Depts
Legislative LD GP100
User Depts
User Depts
Direct Bill Payments
Not Distributed
Not further allocated to other departments

(5.1) City Clerk Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

CITY CLERK (CC GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 2,965,829	$ -	$ 2,965,829
Total Deductions	$ -	$ -	$ -
Incoming Costs			
CIVIC CENTER AND ECOC COSTS	$ 346,349	$ -	$ 346,349
CITY AUDITOR (AU GP100)	2,681	38	2,718
CITY CLERK (CC GP100)		36,515	36,515
CITY MANAGER (CM GP100)		5,147	5,147
DISASTER MGMT DIVISION (DCAD & DCDP GP100)		4,673	4,673
FM ACCOUNTING BUREAU (FMB2 GP100)		5,395	5,395
FM BUDGET MANAGEMENT (FMB3 GP100)		3,407	3,407
FM CONTROLS BUREAU (FMB8 GP100)		845	845
LEGISLATIVE (LD GP100)		14,685	14,685
LAW (LW GP100)		8,412	8,412
TECHNICAL SERVICES (TS IS385)		2,755	2,755
Total Incoming Costs	**$ 349,030**	**$ 81,871**	**$ 430,901**
Revenue	$ (256,502)	$ -	$ (256,502)
Total Cost Adjustments	**$ (256,502)**	**$ -**	**$ (256,502)**
Total Costs to be Allocated	**$ 3,058,357**	**$ 81,871**	**$ 3,140,228**

DEPARTMENTAL EXPENSE DETAIL

CITY CLERK (CC GP100)

Expense Type	Total	General Admin	Council / Dept Support	Commission Support	Microfilm	Records Management	Elections
Personnel							
Salaries & Wages	$ 1,845,480	$ 594,977	$ 675,085	$ 19,397	$ -	$ 73,683	$ 482,338
Subtotal Personnel Cost	**$ 1,845,480**	**$ 594,977**	**$ 675,085**	**$ 19,397**	**$ -**	**$ 73,683**	**$ 482,338**
Operating Services & Supplies							
Materials, Supplies, and Services	$ 864,877	$ 27,537	$ 104,829	$ -	$ 2,415	$ 119,615	$ 610,482
Internal Support	255,472	63,690	87,946	-	2,946	6,714	94,176
Subtotal Operating Cost	**$ 1,120,349**	**$ 91,227**	**$ 192,775**	**$ -**	**$ 5,360**	**$ 126,329**	**$ 704,659**
DEPARTMENTAL EXPENDITURES	**$ 2,965,829**	**$ 686,204**	**$ 867,860**	**$ 19,397**	**$ 5,360**	**$ 200,012**	**$ 1,186,997**
Disallowed Costs							
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments							
Revenue	$ (256,502)	$ (219,334)	$ (3,069)	$ -	$ -	$ -	$ (34,100)
Subtotal Cost Adjustments	**$ (256,502)**	**$ (219,334)**	**$ (3,069)**	**$ -**	**$ -**	**$ -**	**$ (34,100)**
FUNCTIONAL COST	**$ 2,709,327**	**$ 466,870**	**$ 864,791**	**$ 19,397**	**$ 5,360**	**$ 200,012**	**$ 1,152,897**
First Allocation						$ 200,012	$ 1,152,897
Incoming - All Others	$ 349,030	$ 60,145	$ 111,407	$ 2,499	$ 691	$ 25,767	$ 148,522
Reallocate Admin Costs	0	(527,015)	203,240	4,559	1,260	47,006	270,950
Unallocated Costs	(1,572,369)		-	-	-	-	(1,572,369)
Subtotal of First Allocation	**$ 1,485,988**	**$ -**	**$ 1,179,439**	**$ 26,454**	**$ 7,310**	**$ 272,785**	**$ -**
Second Allocation						$ -	$ -
Incoming - All Others	$ 81,871	$ 14,108	$ 26,133	$ 586	$ 162	$ 6,044	$ 34,839
Reallocate Admin Costs	0	(14,108)	5,441	122	34	1,258	7,253
Unallocated Costs	(42,092)		-	-	-	-	(42,092)
Subtotal of Second Allocation	**$ 39,780**	**$ -**	**$ 31,573**	**$ 708**	**$ 196**	**$ 7,302**	**$ -**
TOTAL ALLOCATED	**$ 1,525,767**	**$ -**	**$ 1,211,012**	**$ 27,162**	**$ 7,506**	**$ 280,087**	**$ -**

CITY CLERK (CC GP100)

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Council / Dept Support								
LEGISLATIVE (LD GP100)		100.00	100.000%	$ 1,179,439	$ -	$ 1,179,439	$ 31,573	$ 1,211,012
	Total	**100.00**	**100.000%**	**$ 1,179,439**	**$ -**	**$ 1,179,439**	**$ 31,573**	**$ 1,211,012**

Allocation Basis: **Direct to Legislative Department**

CITY CLERK (CC GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Commission Support							
DVAD GP100	314.00	87.029%	$ 23,023	$ -	$ 23,023	$ 616	$ 23,639
EPBD TF401	46.80	12.971%	3,431		3,431	92	3,523
Total	**360.80**	**100.000%**	**$ 26,454**	**$ -**	**$ 26,454**	**$ 708**	**$ 27,162**

Allocation Basis: **Hrs spent per Dept providing Commission Support**

Source of Allocation: **City Clerk's Office**

CITY CLERK (CC GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Microfilm							
CITY CLERK (CC GP100)	3,998.88	74.604%	$ 5,454	$ -	$ 5,454	$ -	$ 5,454
DVBU EF337	1,361.28	25.396%	1,857	1,361	495	196	691
Total	**5,360.16**	**100.000%**	**$ 7,310**	**$1,361**	**$ 5,949**	**$ 196**	**$ 6,145**

Allocation Basis: **FY16 Subobject 310015**

Source of Allocation: **FY 16 Expenditure Report**

CITY CLERK (CC GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Records Management							
CITY AUDITOR (AU GP100)	437.00	2.154%	$ 5,876	$ -	$ 5,876	$ -	$ 5,876
CITY CLERK (CC GP100)	2,310.00	11.387%	31,061		31,061		31,061
CITY MANAGER (CM GP100)	252.00	1.242%	3,388		3,388	105	3,493
CIVIL SERVICE (CS GP100)	316.00	1.558%	4,249		4,249	132	4,381
FIRE ADMIN (FDB1+FDEO)	8.00	0.039%	108		108	3	111
FM ADMIN (FMB1 GP100)	6.00	0.030%	81		81	2	83
FM ACCOUNTING BUREAU (FMB2 GP100)	6,495.00	32.016%	87,334		87,334	2,704	90,038
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	222.00	1.094%	2,985		2,985	92	3,078
FM PURCHASING (FMB7 D1 & D2)	141.00	0.695%	1,896		1,896	59	1,955
LEGISLATIVE (LD GP100)	119.00	0.587%	1,600		1,600	50	1,650
LAW (LW GP100)	602.00	2.967%	8,095		8,095	251	8,345
PUBLIC WORKS ADM (PWBO & PWDI GP100)	362.00	1.784%	4,868		4,868	151	5,018
PW ENGR ADMIN (PWENAD)	973.00	4.796%	13,083		13,083	405	13,488
TECHNICAL SERVICES (TS IS385)	17.00	0.084%	229		229	7	236
APAD EF320	10.00	0.049%	134		134	4	139
CP GP100	88.00	0.434%	1,183		1,183	37	1,220
DVAD EF337	34.00	0.168%	457		457	14	471
DVBU EF337	276.00	1.360%	3,711		3,711	115	3,826
DVNS SR150	123.00	0.606%	1,654		1,654	51	1,705
DVPL EF337	1,222.00	6.024%	16,431		16,431	509	16,940
DVRD SA270	266.00	1.311%	3,577		3,577	111	3,687
EPBD GP100	169.00	0.833%	2,272		2,272	70	2,343
FMB4 GP100	846.00	4.170%	11,376		11,376	352	11,728
FMB5 GP100	47.00	0.232%	632		632	20	652
GOOP EF301	793.00	3.909%	10,663		10,663	330	10,993
HA HR430	177.00	0.872%	2,380		2,380	74	2,454
HEEO SR130	15.00	0.074%	202		202	6	208
HEHA SR151	316.00	1.558%	4,249		4,249	132	4,381
HREO IS390	116.00	0.572%	1,560		1,560	48	1,608
HREO IS391	944.00	4.653%	12,693		12,693	393	13,086
PD GP100	2,404.00	11.850%	32,325		32,325	1,001	33,326
PREO GP105	1.00	0.005%	13		13	0	14
WATER DEPT EF 310	94.00	0.463%	1,264		1,264	39	1,303
OTHER	86.00	0.424%	1,156		1,156	36	1,192
Total	**20,287.00**	**100.000%**	**$ 272,785**	**$ -**	**$ 272,785**	**$ 7,302**	**$ 280,087**

Allocation Basis: **# of Boxes per Dept**

Source of Allocation: **City Clerk's Office**

ALLOCATION SUMMARY

CITY CLERK (CC GP100)

	Council / Dept Support	Commission Support	Microfilm	Records Management	Total
CITY AUDITOR (AU GP100)	$ -	$ -	$ -	$ 5,876	$ 5,876
CITY CLERK (CC GP100)	-	-	5,454	31,061	36,515
CITY MANAGER (CM GP100)	-	-	-	3,493	3,493
CIVIL SERVICE (CS GP100)	-	-	-	4,381	4,381
FIRE ADMIN (FDB1+FDEO)	-	-	-	111	111
FM ADMIN (FMB1 GP100)	-	-	-	83	83
FM ACCOUNTING BUREAU (FMB2 GP100)	-	-	-	90,038	90,038
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	3,078	3,078
FM PURCHASING (FMB7 D1 & D2)	-	-	-	1,955	1,955
LEGISLATIVE (LD GP100)	1,211,012	-	-	1,650	1,212,662
LAW (LW GP100)	-	-	-	8,345	8,345
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	5,018	5,018
PW ENGR ADMIN (PWENAD)	-	-	-	13,488	13,488
TECHNICAL SERVICES (TS IS385)	-	-	-	236	236
APAD EF320	-	-	-	139	139
CP GP100	-	-	-	1,220	1,220
DVAD EF337	-	-	-	471	471
DVAD GP100	-	23,639	-	-	23,639
DVBU EF337	-	-	691	3,826	4,517
DVNS SR150	-	-	-	1,705	1,705
DVPL EF337	-	-	-	16,940	16,940
DVRD SA270	-	-	-	3,687	3,687
EPBD GP100	-	-	-	2,343	2,343
EPBD TF401	-	3,523	-	-	3,523
FMB4 GP100	-	-	-	11,728	11,728
FMB5 GP100	-	-	-	652	652

ALLOCATION SUMMARY

CITY CLERK (CC GP100)

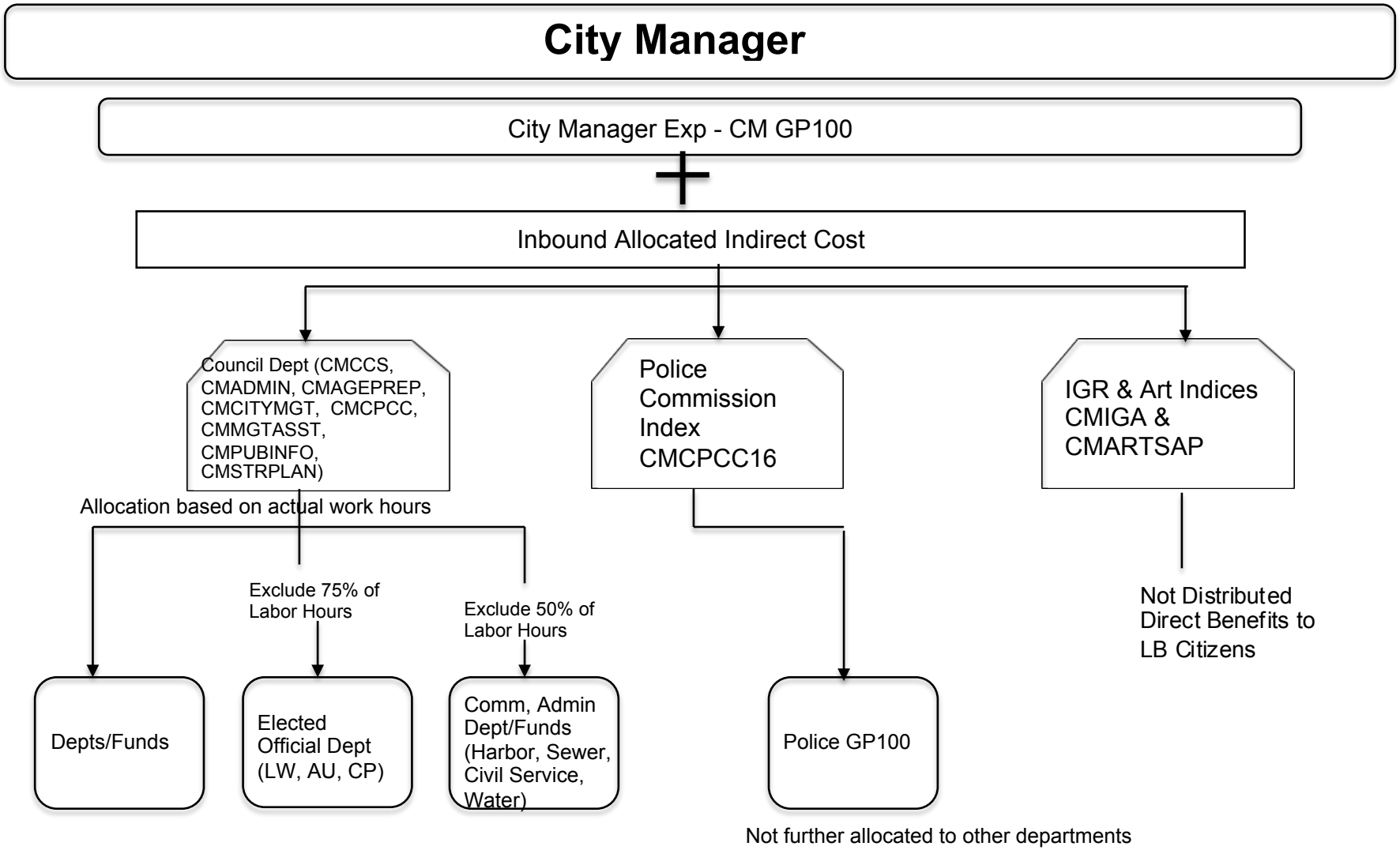
	Council / Dept Support	Commission Support	Microfilm	Records Management	Total
GOOP EF301	$ -	$ -	$ -	$ 10,993	$ 10,993
HA HR430	-	-	-	2,454	2,454
HEEO SR130	-	-	-	208	208
HEHA SR151	-	-	-	4,381	4,381
HREO IS390	-	-	-	1,608	1,608
HREO IS391	-	-	-	13,086	13,086
PD GP100	-	-	-	33,326	33,326
PREO GP105	-	-	-	14	14
WATER DEPT EF 310	-	-	-	1,303	1,303
OTHER	-	-	-	1,192	1,192
Total	**$ 1,211,012**	**$ 27,162**	**$ 6,145**	**$ 280,087**	**$ 1,524,406**

(6) City Manager

The City Manager is responsible for the administration of all City departments with the exception of elected and appointed officers and commission-governed departments. These costs are allocated to Receiving Departments, as follows:

- **Council / Department Support** – represents the costs associated with general and administrative duties of the office. These costs have been allocated based upon the actual number of work hours per Dept. / Bureau / Fund with Discounts provided to AU, CP, CS, HA, LW, and WA).
- **Police Commission** – represents the costs associated with the civilian police commission. These costs have been allocated directly to the Police department.
- **IGR & Arts** – represents the costs associated with intergovernmental relations and the arts grant program. In accordance with OMB A-87 guidelines, these costs have not been allocated.

The chart on the following page illustrates the functions and measures used to allocate City Manager costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:


City Manager
City Manager Exp - CM GP100
+
Inbound Allocated Indirect Cost
Council Dept (CMCCS, CMADMIN, CMAGEPREP, CMCITYMGT, CMCPCC, CMMGTASST, CMPUBINFO, CMSTRPLAN)
Police Commission Index CMCPCC16
IGR & Art Indices CMIGA & CMARTSAP
Allocation based on actual work hours
Exclude 75% of Labor Hours
Exclude 50% of Labor Hours
Not Distributed Direct Benefits to LB Citizens
Depts/Funds
Elected Official Dept (LW, AU, CP)
Comm, Admin Dept/Funds (Harbor, Sewer, Civil Service, Water)
Police GP100
Not further allocated to other departments

(6.1) City Manager Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

CITY MANAGER (CM GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 2,762,043	$ -	$ 2,762,043
Total Deductions	$ -	$ -	$ -
Incoming Costs			
CIVIC CENTER AND ECOC COSTS	$ 196,547	$ -	$ 196,547
CITY AUDITOR (AU GP100)	4,744	66	4,810
CITY CLERK (CC GP100)	3,388	105	3,493
CITY MANAGER (CM GP100)		6,958	6,958
DISASTER MGMT DIVISION (DCAD & DCDP GP100)		7,219	7,219
FM ACCOUNTING BUREAU (FMB2 GP100)		6,558	6,558
FM BUDGET MANAGEMENT (FMB3 GP100)		4,606	4,606
FM PURCHASING (FMB7 D1 & D2)		1,328	1,328
FM CONTROLS BUREAU (FMB8 GP100)		1,364	1,364
FM FLEET SERVICES BUREAU (FMB9 IS386)		7	7
LEGISLATIVE (LD GP100)		19,852	19,852
LAW (LW GP100)		193,935	193,935
TECHNICAL SERVICES (TS IS385)		2,298	2,298
Total Incoming Costs	**$ 204,679**	**$ 244,295**	**$ 448,974**
Revenue	$ (35)	$ -	$ (35)
Total Cost Adjustments	**$ (35)**	**$ -**	**$ (35)**
Total Costs to be Allocated	**$ 2,966,687**	**$ 244,295**	**$ 3,210,982**

DEPARTMENTAL EXPENSE DETAIL

CITY MANAGER (CM GP100)

Expense Type	Total	General Admin	Council / Dept Support	Police Commission	IGR & Arts
Personnel					
Salaries & Benefits	$ 2,545,086	$ -	$ 1,816,308	$ 311,802	$ 416,976
Subtotal Personnel Cost	**$ 2,545,086**	**$ -**	**$ 1,816,308**	**$ 311,802**	**$ 416,976**
Operating Services & Supplies					
Materials, Supplies, and Services	$ 61,592	$ -	$ 46,812	$ 22,971	$ (8,191)
Internal Support	155,366	-	134,625	31,341	(10,600)
Subtotal Operating Cost	**$ 216,957**	**$ -**	**$ 181,437**	**$ 54,311**	**$ (18,791)**
DEPARTMENTAL EXPENDITURES	**$ 2,762,043**	**$ -**	**$ 1,997,745**	**$ 366,113**	**$ 398,185**
Disallowed Costs					
	$ -	$ -	$ -	$ -	$ -
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments					
Revenue	$ (35)	$ -	$ (35)	$ -	$ -
Subtotal Cost Adjustments	**$ (35)**	**$ -**	**$ (35)**	**$ -**	**$ -**
FUNCTIONAL COST	**$ 2,762,008**	**$ -**	**$ 1,997,710**	**$ 366,113**	**$ 398,185**
First Allocation					
Incoming - All Others	$ 204,679	$ -	$ 148,041	$ 27,131	$ 29,508
Reallocate Admin Costs	-	-	-	-	-
Unallocated Costs	(427,692)		-	-	(427,692)
Subtotal of First Allocation	**$ 2,538,995**	**$ -**	**$ 2,145,751**	**$ 393,244**	**$ -**
Second Allocation					
Incoming - All Others	$ 244,295	$ -	$ 176,694	$ 32,382	$ 35,219
Reallocate Admin Costs	-	-	-	-	-
Unallocated Costs	(35,219)		-	-	(35,219)
Subtotal of Second Allocation	**$ 209,076**	**$ -**	**$ 176,694**	**$ 32,382**	**$ -**
TOTAL ALLOCATED	**$ 2,748,071**	**$ -**	**$ 2,322,445**	**$ 425,626**	**$ -**

CITY MANAGER (CM GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Council / Dept Support							
CITY AUDITOR (AU GP100)	5,724.97	0.061%	$ 1,307	$ -	$ 1,307	$ -	$ 1,307
CITY CLERK (CC GP100)	22,545.95	0.240%	5,147		5,147		5,147
CITY MANAGER (CM GP100)	30,478.80	0.324%	6,958		6,958		6,958
CIVIL SERVICE (CS GP100)	15,436.63	0.164%	3,524		3,524	292	3,816
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	9,106.80	0.097%	2,079		2,079	172	2,251
FIRE ADMIN (FDB1+FDEO)	26,721.76	0.284%	6,100		6,100	506	6,606
FM ADMIN (FMB1 GP100)	9,648.40	0.103%	2,203		2,203	183	2,385
FM ACCOUNTING BUREAU (FMB2 GP100)	33,301.26	0.354%	7,603		7,603	630	8,233
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	3,700.30	0.039%	845		845	70	915
FM BUDGET MANAGEMENT (FMB3 GP100)	15,280.80	0.163%	3,489		3,489	289	3,778
FM PURCHASING (FMB7 D1 & D2)	10,577.20	0.113%	2,415		2,415	200	2,615
FM CONTROLS BUREAU (FMB8 GP100)	3,050.50	0.032%	696		696	58	754
FM FLEET SERVICES BUREAU (FMB9 IS386)	168,882.04	1.797%	38,555		38,555	3,195	41,750
LEGISLATIVE (LD GP100)	85,957.82	0.915%	19,624		19,624	1,626	21,250
LAW (LW GP100)	7,914.68	0.084%	1,807		1,807	150	1,957
PUBLIC WORKS ADM (PWBO & PWDI GP100)	32,549.03	0.346%	7,431		7,431	616	8,047
PW ENGR ADMIN (PWENAD)	4,278.10	0.046%	977		977	81	1,058
TECHNICAL SERVICES (TS IS385)	271,725.82	2.891%	62,034		62,034	5,140	67,174
APAD EF320	42,164.85	0.449%	9,626		9,626	798	10,424
APCI CP201	5,554.30	0.059%	1,268		1,268	105	1,373
APCI EF320 (CIP)	1.00	0.000%	0		0	0	0
APOP EF320	148,288.19	1.578%	33,854		33,854	2,805	36,659
AU IS391	613.08	0.007%	140		140	12	152
AU TF401	1,353.14	0.014%	309		309	26	335
CCEL GP100	12,233.01	0.130%	2,793		2,793	231	3,024
CM SR120	15,646.00	0.166%	3,572		3,572	296	3,868
CM SR133	20,315.54	0.216%	4,638		4,638	384	5,022
CM TF411	602.46	0.006%	138		138	11	149
CMCI TF401 (CIP)	12,700.55	0.135%	2,899		2,899	240	3,140
CP GP100	17,114.76	0.182%	3,907		3,907	324	4,231
CP SR120	709.88	0.008%	162		162	13	175
CSDD IS391	125.90	0.001%	28.74		28.74	2.38	31.12
DCEC GP100	117,793.39	1.253%	26,892		26,892	2,228	29,120
DVAD GP100	24,450.30	0.260%	5,582		5,582	463	6,044

CITY MANAGER (CM GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
DVBU EF337	103,033.18	1.096%	$ 23,522	$ -	$ 23,522	$ 1,949	$ 25,471
DVHC SA270	5,652.80	0.060%	1,291		1,291	107	1,397
DVHC SR135	7,719.00	0.082%	1,762		1,762	146	1,908
DVNS EF337	25,856.16	0.275%	5,903		5,903	489	6,392
DVNS GP100	45,197.08	0.481%	10,318		10,318	855	11,173
DVNS SR150	48,741.98	0.519%	11,128		11,128	922	12,050
DVPL EF337	41,069.55	0.437%	9,376		9,376	777	10,153
EPBD GP100	10,642.60	0.113%	2,430		2,430	201	2,631
EPBD IS380	51.00	0.001%	12		12	1	13
EPBD SR136	9.80	0.000%	2		2	0	2
EPBD TF401	3,742.30	0.040%	854		854	71	925
EPBD TF403	1,414.20	0.015%	323		323	27	350
EPBD TF411	658.60	0.007%	150		150	12	163
EPEO GP100	1,425.00	0.015%	325		325	27	352
EPEO SR150	186.00	0.002%	42		42	4	46
EPEO TF401	194.00	0.002%	44		44	4	48
EPWD GP100	334.20	0.004%	76		76	6	83
EPWD SR150	59,060.65	0.628%	13,483		13,483	1,117	14,601
FDB2 GP100	51,071.36	0.543%	11,659		11,659	966	12,626
FDB2 SR131	9,016.30	0.096%	2,058		2,058	171	2,229
FDB2 TF401	1,180.10	0.013%	269		269	22	292
FDB3 GP100	62,559.60	0.666%	14,282		14,282	1,183	15,466
FDB3 SR120	6,875.00	0.073%	1,570		1,570	130	1,700
FDB4 CP201	38.50	0.000%	9		9	1	10
FDB4 GP100	1,158,773.86	12.329%	264,543		264,543	21,921	286,464
FDB4 TF401	105,375.01	1.121%	24,057		24,057	1,993	26,050
FDB4 TF403	24,055.50	0.256%	5,492		5,492	455	5,947
FMB2 IS385	2,518.50	0.027%	575		575	48	623
FMB2 IS390	461.74	0.005%	105		105	9	114
FMB2 IS391	8,963.68	0.095%	2,046		2,046	170	2,216
FMB2 SR130	55.10	0.001%	13		13	1	14
FMB2 SR135	627.00	0.007%	143		143	12	155
FMB2 SR150	2,043.94	0.022%	467		467	39	505
FMB2 SR151	87.50	0.001%	20		20	2	22
FMB3 IS391	5,483.90	0.058%	1,252		1,252	104	1,356
FMB3 TF401	769.30	0.008%	176		176	15	190
FMB4 GP100	76,563.21	0.815%	17,479		17,479	1,448	18,927

CITY MANAGER (CM GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
FMB5 GP100	12,976.18	0.138%	$ 2,962	$ -	$ 2,962	$ 245	$ 3,208
FMB7 GP100	17,888.00	0.190%	4,084		4,084	338	4,422
FMB8 IS385	3,248.00	0.035%	742		742	61	803
FMB9 EF340	46,982.31	0.500%	10,726		10,726	889	11,615
GOBS EF301	72,822.50	0.775%	16,625		16,625	1,378	18,003
GOBS EF303	29.00	0.000%	7		7	1	7
GOBS NX420	9,906.31	0.105%	2,262		2,262	187	2,449
GOEC EF301	193,914.11	2.063%	44,270		44,270	3,668	47,938
GOEL EF331	4,950.40	0.053%	1,130		1,130	94	1,224
GOEO EF301	1,748.30	0.019%	399		399	33	432
GOEO NX420	1,470.70	0.016%	336		336	28	364
GOGS EF301	116,497.46	1.239%	26,596		26,596	2,204	28,800
GOOP NX420	28,799.28	0.306%	6,575		6,575	545	7,120
HA HR430	496,579.93	5.283%	113,367		113,367	9,394	122,761
HECH GP100	9,478.36	0.101%	2,164		2,164	179	2,343
HECH SR130	167,773.04	1.785%	38,302		38,302	3,174	41,476
HEEH SR130	86,946.02	0.925%	19,849		19,849	1,645	21,494
HEEH SR131	6,734.09	0.072%	1,537		1,537	127	1,665
HEEO SR130	44,028.48	0.468%	10,052		10,052	833	10,884
HEHA SR151	81,153.75	0.863%	18,527		18,527	1,535	20,062
HEPR SR120	109.70	0.001%	25		25	2	27
HEPR SR130	68,586.35	0.730%	15,658		15,658	1,297	16,955
HEPY SR130	101,494.87	1.080%	23,171		23,171	1,920	25,091
HREO IS390	2,415.22	0.026%	551		551	46	597
HREO IS391	5,757.56	0.061%	1,314		1,314	109	1,423
HRLA IS391	7,578.15	0.081%	1,730		1,730	143	1,873
HRPO IS391	19,686.60	0.209%	4,494		4,494	372	4,867
HRPS IS391	2,833.90	0.030%	647		647	54	701
HRRM IS390	23,305.74	0.248%	5,321		5,321	441	5,761
HRWD GP100	21.50	0.000%	5		5	0	5
HRWD SR150	22,143.80	0.236%	5,055		5,055	419	5,474
LS GP100	3,230.40	0.034%	737		737	61	799
LS GP103	193,170.98	2.055%	44,100		44,100	3,654	47,754
LS IS380	3,632.66	0.039%	829		829	69	898
LS SR120	16,090.84	0.171%	3,673		3,673	304	3,978
LWCC01 IS390	9,593.34	0.102%	2,190		2,190	181	2,372
LWCC02 IS390	9,593.34	0.102%	2,190		2,190	181	2,372

CITY MANAGER (CM GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
LWHR IS391	851.58	0.009%	$ 194	$ -	$ 194	$ 16	$ 211
PD GP100	2,140,931.71	22.778%	488,765		488,765	40,501	529,266
PDAD SR120	18,028.20	0.192%	4,116		4,116	341	4,457
PDFB SR120	311.70	0.003%	71.16		71.16	5.90	77.06
PDPT SR121	13,803.92	0.147%	3,151		3,151	261	3,413
PDPT TF401	17,385.00	0.185%	3,969		3,969	329	4,298
PDSU TF401	67,063.10	0.714%	15,310		15,310	1,269	16,579
PDSU TF403	39,243.90	0.418%	8,959		8,959	742	9,702
PRAC GP105	91,061.92	0.969%	20,789		20,789	1,723	22,512
PRAC TF401	975.26	0.010%	223		223	18	241
PRBS GP105	28,284.98	0.301%	6,457		6,457	535	6,992
PRBS IS390	504.00	0.005%	115		115	10	125
PRBS TF401	9,670.88	0.103%	2,208		2,208	183	2,391
PRBS TF403	8,812.64	0.094%	2,012		2,012	167	2,179
PRCI CP201 (CIP)	2.00	0.000%	0		0	0	0
PRCR GP105	331,084.06	3.523%	75,585		75,585	6,263	81,848
PRCR SR120	104,340.66	1.110%	23,821		23,821	1,974	25,794
PRCR SR133	3,470.16	0.037%	792		792	66	858
PRCR TF401	71,287.82	0.758%	16,275		16,275	1,349	17,623
PREO GP105	1,747.10	0.019%	399		399	33	432
PREO TF401	823.80	0.009%	188		188	16	204
PREO TF403	823.80	0.009%	188		188	16	204
PRMB TF401	42,148.38	0.448%	9,622		9,622	797	10,420
PRMB TF403	83,470.87	0.888%	19,056		19,056	1,579	20,635
PRMB TF411	18,014.20	0.192%	4,113		4,113	341	4,453
PRMD GP105	75,000.85	0.798%	17,122		17,122	1,419	18,541
PRMD SR120	3,164.60	0.034%	722		722	60	782
PRMD TF401	17,159.08	0.183%	3,917		3,917	325	4,242
PRMD TF403	27,365.42	0.291%	6,247		6,247	518	6,765
PRMD TF411	4,212.90	0.045%	962		962	80	1,041
PWBO CP201	1,371.13	0.015%	313		313	26	339
PWCI CP201 (CIP)	9,481.67	0.101%	2,165		2,165	179	2,344
PWCI CP209 (CIP)	76.00	0.001%	17		17	1	19
PWCI IS380	161.00	0.002%	37		37	3	40
PWCI IS386 (CIP)	59.50	0.001%	14		14	1	15
PWCI SR181 (CIP)	80.60	0.001%	18		18	2	20
PWCI SR182 (CIP)	109.30	0.001%	25		25	2	27

CITY MANAGER (CM GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PWDI CP201	257.10	0.003%	$ 59	$ -	$ 59	$ 5	$ 64
PWEN CP201	51,056.75	0.543%	11,656		11,656	966	12,622
PWEN GP100	60,522.92	0.644%	13,817		13,817	1,145	14,962
PWEN IS380	661.20	0.007%	151		151	13	163
PWEN IS386 (CIP)	14.00	0.000%	3		3	0	3
PWEN TF401	135.60	0.001%	31		31	3	34
PWEN TF411	1,799.15	0.019%	411		411	34	445
PWEV EF330	237,091.43	2.523%	54,127		54,127	4,485	58,612
PWEV GP100	103,774.62	1.104%	23,691		23,691	1,963	25,654
PWEV TF401	162.10	0.002%	37		37	3	40
PWPS CP201	168.00	0.002%	38		38	3	42
PWPS GP100	230,056.62	2.448%	52,521		52,521	4,352	56,873
PWPS IS380	45,252.18	0.481%	10,331		10,331	856	11,187
PWPS TF401	1,377.78	0.015%	315		315	26	341
PWPS TF411	1,016.50	0.011%	232		232	19	251
WATER DEPT EF 310	251,469.47	2.675%	57,409		57,409	4,757	62,167
WATER/SEWER DEPT EF 311	46,446.45	0.494%	10,604		10,604	879	11,482
XCTO IS391	103,555.70	1.102%	23,641		23,641	1,959	25,600
XCWC IS390	86,532.40	0.921%	19,755		19,755	1,637	21,392
XD IS390	4,040.55	0.043%	922		922	76	999
Total	**9,398,999.76**	**100.000%**	**$2,145,751**	**$ -**	**$ 2,145,751**	**$ 176,694**	**$2,322,445**

Allocation Basis: **Work Hours (Discounts AU, CP, LW 75%, CS, HA, WA, SWR 50%)**

Source of Allocation: **FY 16 Expenditure Report**

CITY MANAGER (CM GP100)

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Police Commission								
PD GP100		100.00	100.000%	$ 393,244	$ -	$ 393,244	$ 32,382	$ 425,626
	Total	**100.00**	**100.000%**	**$ 393,244**	**$ -**	**$ 393,244**	**$ 32,382**	**$ 425,626**

Allocation Basis: **Direct to Police**

ALLOCATION SUMMARY

CITY MANAGER (CM GP100)

	Council / Dept Support	Police Commission	Total
CITY AUDITOR (AU GP100)	$ 1,307	$ -	$ 1,307
CITY CLERK (CC GP100)	5,147	-	5,147
CITY MANAGER (CM GP100)	6,958	-	6,958
CIVIL SERVICE (CS GP100)	3,816	-	3,816
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	2,251	-	2,251
FIRE ADMIN (FDB1+FDEO)	6,606	-	6,606
FM ADMIN (FMB1 GP100)	2,385	-	2,385
FM ACCOUNTING BUREAU (FMB2 GP100)	8,233	-	8,233
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	915	-	915
FM BUDGET MANAGEMENT (FMB3 GP100)	3,778	-	3,778
FM PURCHASING (FMB7 D1 & D2)	2,615	-	2,615
FM CONTROLS BUREAU (FMB8 GP100)	754	-	754
FM FLEET SERVICES BUREAU (FMB9 IS386)	41,750	-	41,750
LEGISLATIVE (LD GP100)	21,250	-	21,250
LAW (LW GP100)	1,957	-	1,957
PUBLIC WORKS ADM (PWBO & PWDI GP100)	8,047	-	8,047
PW ENGR ADMIN (PWENAD)	1,058	-	1,058
TECHNICAL SERVICES (TS IS385)	67,174	-	67,174
APAD EF320	10,424	-	10,424
APCI CP201	1,373	-	1,373
APCI EF320 (CIP)	0	-	0
APOP EF320	36,659	-	36,659
AU IS391	152	-	152
AU TF401	335	-	335
CCEL GP100	3,024	-	3,024
CM SR120	3,868	-	3,868

ALLOCATION SUMMARY

CITY MANAGER (CM GP100)

	Council / Dept Support	Police Commission	Total
CM SR133	$ 5,022	$ -	$ 5,022
CM TF411	149	-	149
CMCI TF401 (CIP)	3,140	-	3,140
CP GP100	4,231	-	4,231
CP SR120	175.49	-	175.49
CSDD IS391	31	-	31
DCEC GP100	29,120	-	29,120
DVAD GP100	6,044	-	6,044
DVBU EF337	25,471	-	25,471
DVHC SA270	1,397	-	1,397
DVHC SR135	1,908	-	1,908
DVNS EF337	6,392	-	6,392
DVNS GP100	11,173	-	11,173
DVNS SR150	12,050	-	12,050
DVPL EF337	10,153	-	10,153
EPBD GP100	2,631	-	2,631
EPBD IS380	13	-	13
EPBD SR136	2	-	2
EPBD TF401	925	-	925
EPBD TF403	350	-	350
EPBD TF411	163	-	163
EPEO GP100	352	-	352
EPEO SR150	46	-	46
EPEO TF401	48	-	48
EPWD GP100	83	-	83
EPWD SR150	14,601	-	14,601

ALLOCATION SUMMARY

CITY MANAGER (CM GP100)

	Council / Dept Support	Police Commission	Total
FDB2 GP100	$ 12,626	$ -	$ 12,626
FDB2 SR131	2,229	-	2,229
FDB2 TF401	292	-	292
FDB3 GP100	15,466	-	15,466
FDB3 SR120	1,700	-	1,700
FDB4 CP201	10	-	10
FDB4 GP100	286,464	-	286,464
FDB4 TF401	26,050	-	26,050
FDB4 TF403	5,947	-	5,947
FMB2 IS385	623	-	623
FMB2 IS390	114	-	114
FMB2 IS391	2,216	-	2,216
FMB2 SR130	14	-	14
FMB2 SR135	155	-	155
FMB2 SR150	505	-	505
FMB2 SR151	22	-	22
FMB3 IS391	1,356	-	1,356
FMB3 TF401	190	-	190
FMB4 GP100	18,927	-	18,927
FMB5 GP100	3,208	-	3,208
FMB7 GP100	4,422	-	4,422
FMB8 IS385	803	-	803
FMB9 EF340	11,615	-	11,615
GOBS EF301	18,003	-	18,003
GOBS EF303	7	-	7
GOBS NX420	2,449	-	2,449

ALLOCATION SUMMARY

CITY MANAGER (CM GP100)

	Council / Dept Support	Police Commission	Total
GOEC EF301	$ 47,938	$ -	$ 47,938
GOEL EF331	1,224	-	1,224
GOEO EF301	432	-	432
GOEO NX420	364	-	364
GOGS EF301	28,800	-	28,800
GOOP NX420	7,120	-	7,120
HA HR430	122,761	-	122,761
HECH GP100	2,343	-	2,343
HECH SR130	41,476	-	41,476
HEEH SR130	21,494	-	21,494
HEEH SR131	1,665	-	1,665
HEEO SR130	10,884	-	10,884
HEHA SR151	20,062	-	20,062
HEPR SR120	27	-	27
HEPR SR130	16,955	-	16,955
HEPY SR130	25,091	-	25,091
HREO IS390	597	-	597
HREO IS391	1,423	-	1,423
HRLA IS391	1,873	-	1,873
HRPO IS391	4,867	-	4,867
HRPS IS391	701	-	701
HRRM IS390	5,761	-	5,761
HRWD GP100	5	-	5
HRWD SR150	5,474	-	5,474
LS GP100	799	-	799
LS GP103	47,754	-	47,754

ALLOCATION SUMMARY

CITY MANAGER (CM GP100)

	Council / Dept Support	Police Commission	Total
LS IS380	$ 898	$ -	$ 898
LS SR120	3,978	-	3,978
LWCC01 IS390	2,372	-	2,372
LWCC02 IS390	2,372	-	2,372
LWHR IS391	211	-	211
PD GP100	529,266	425,626	954,893
PDAD SR120	4,457	-	4,457
PDFB SR120	77	-	77
PDPT SR121	3,413	-	3,413
PDPT TF401	4,298	-	4,298
PDSU TF401	16,579	-	16,579
PDSU TF403	9,702	-	9,702
PRAC GP105	22,512	-	22,512
PRAC TF401	241	-	241
PRBS GP105	6,992	-	6,992
PRBS IS390	125	-	125
PRBS TF401	2,391	-	2,391
PRBS TF403	2,179	-	2,179
PRCI CP201 (CIP)	0	-	0
PRCR GP105	81,848	-	81,848
PRCR SR120	25,794	-	25,794
PRCR SR133	858	-	858
PRCR TF401	17,623	-	17,623
PREO GP105	432	-	432
PREO TF401	204	-	204
PREO TF403	204	-	204

ALLOCATION SUMMARY

CITY MANAGER (CM GP100)

	Council / Dept Support	Police Commission	Total
PRMB TF401	$ 10,420	$ -	$ 10,420
PRMB TF403	20,635	-	20,635
PRMB TF411	4,453	-	4,453
PRMD GP105	18,541	-	18,541
PRMD SR120	782	-	782
PRMD TF401	4,242	-	4,242
PRMD TF403	6,765	-	6,765
PRMD TF411	1,041	-	1,041
PWBO CP201	339	-	339
PWCI CP201 (CIP)	2,344	-	2,344
PWCI CP209 (CIP)	19	-	19
PWCI IS380	40	-	40
PWCI IS386 (CIP)	15	-	15
PWCI SR181 (CIP)	20	-	20
PWCI SR182 (CIP)	27	-	27
PWDI CP201	64	-	64
PWEN CP201	12,622	-	12,622
PWEN GP100	14,962	-	14,962
PWEN IS380	163	-	163
PWEN IS386 (CIP)	3	-	3
PWEN TF401	34	-	34
PWEN TF411	445	-	445
PWEV EF330	58,612	-	58,612
PWEV GP100	25,654	-	25,654
PWEV TF401	40	-	40
PWPS CP201	42	-	42

ALLOCATION SUMMARY

CITY MANAGER (CM GP100)

	Council / Dept Support	Police Commission	Total
PWPS GP100	$ 56,873	$ -	$ 56,873
PWPS IS380	11,187	-	11,187
PWPS TF401	341	-	341
PWPS TF411	251	-	251
WATER DEPT EF 310	62,167	-	62,167
WATER/SEWER DEPT EF 311	11,482	-	11,482
XCTO IS391	25,600	-	25,600
XCWC IS390	21,392	-	21,392
XD IS390	999	-	999
Total	**$ 2,322,445**	**$ 425,626**	**$ 2,748,071**

COSTS TO BE ALLOCATED

CIVIL SERVICE (CS GP100)

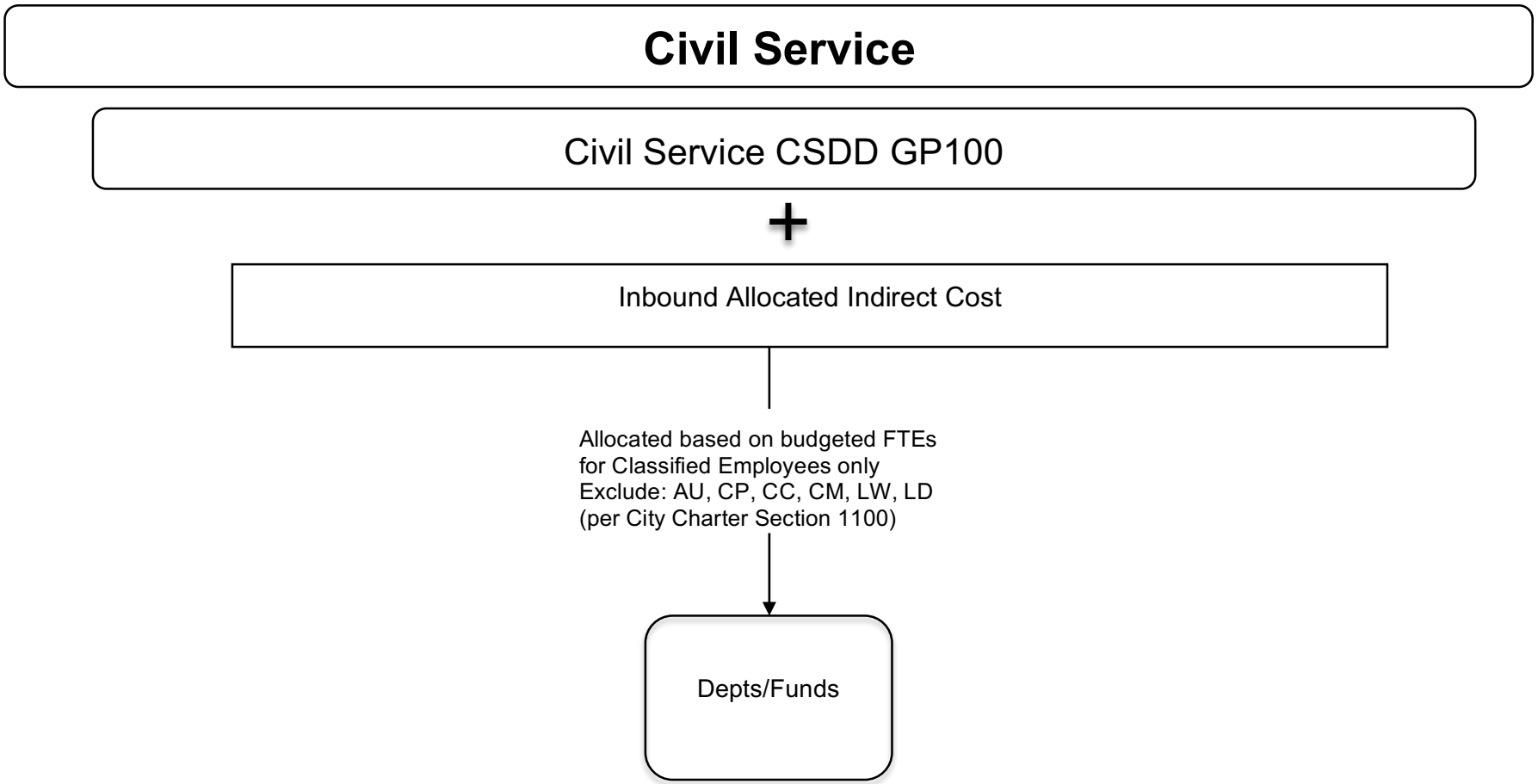
	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 2,411,178	$ -	$ 2,411,178
Total Deductions	$ -	$ -	$ -
Incoming Costs			
CIVIC CENTER AND ECOC COSTS	$ 221,243	$ -	$ 221,243
CITY AUDITOR (AU GP100)	3,617	51	3,668
CITY CLERK (CC GP100)	4,249	132	4,381
CITY MANAGER (CM GP100)	3,524	292	3,816
CIVIL SERVICE (CS GP100)		7,298	7,298
DISASTER MGMT DIVISION (DCAD & DCDP GP100)		7,944	7,944
FM ACCOUNTING BUREAU (FMB2 GP100)		11,331	11,331
FM BUDGET MANAGEMENT (FMB3 GP100)		4,666	4,666
FM PURCHASING (FMB7 D1 & D2)		1,306	1,306
FM CONTROLS BUREAU (FMB8 GP100)		1,349	1,349
LEGISLATIVE (LD GP100)		15,081	15,081
LAW (LW GP100)		13,337	13,337
TECHNICAL SERVICES (TS IS385)		2,945	2,945
Total Incoming Costs	**$ 232,634**	**$ 65,731**	**$ 298,365**
Revenue	$ 1,093	$ -	$ 1,093
Total Cost Adjustments	**$ 1,093**	**$ -**	**$ 1,093**
Total Costs to be Allocated	**$ 2,644,904**	**$ 65,731**	**$ 2,710,636**

(7) Civil Service

The Civil Service Department conducts the recruitment, examination and certification of applicants for positions in the classified service of employment. The department administers an independent review and hearing procedures for classified city employees affected by either disciplinary decisions and / or adverse public safety disability retirement decisions. These costs are allocated to Receiving Departments, as follows:

- **Administration and Support Services** – represents costs associated with departmental overhead, policy review and general record keeping. These costs have been allocated based upon the number of classified employees per Dept. / Bureau / Fund.

The chart on the following page illustrates the functions and measures used to allocate Civil Service costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:


Civil Service
Civil Service CSDD GP100
+
Inbound Allocated Indirect Cost
Allocated based on budgeted FTEs
for Classified Employees only
Exclude: AU, CP, CC, CM, LW, LD
(per City Charter Section 1100)
Depts/Funds

(7.1) Civil Service Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

DEPARTMENTAL EXPENSE DETAIL

CIVIL SERVICE (CS GP100)

Expense Type	Total	General Admin	Administration & Support Services
Personnel			
Salaries & Benefits	$ 1,955,589	$ -	$ 1,955,589
Subtotal Personnel Cost	**$ 1,955,589**	**$ -**	**$ 1,955,589**
Operating Services & Supplies			
Materials, Supplies, and Services	$ 262,529	$ -	$ 262,529
Internal Support	193,060	-	193,060
Subtotal Operating Cost	**$ 455,589**	**$ -**	**$ 455,589**
DEPARTMENTAL EXPENDITURES	**$ 2,411,178**	**$ -**	**$ 2,411,178**
Disallowed Costs			
	$ -	$ -	$ -
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Revenue	$ 1,093	$ -	$ 1,093
Subtotal Cost Adjustments	**$ 1,093**	**$ -**	**$ 1,093**
FUNCTIONAL COST	**$ 2,412,271**	**$ -**	**$ 2,412,271**
First Allocation			
Incoming - All Others	$ 232,634	$ -	$ 232,634
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of First Allocation	**$ 2,644,904**	**$ -**	**$ 2,644,904**
Second Allocation			
Incoming - All Others	$ 65,731	$ -	$ 65,731
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of Second Allocation	**$ 65,731**	**$ -**	**$ 65,731**
TOTAL ALLOCATED	**$ 2,710,636**	**$ -**	**$ 2,710,636**

CIVIL SERVICE (CS GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Administration & Support Services							
CIVIL SERVICE (CS GP100)	11.00	0.276%	$ 7,298	$ -	$ 7,298	$ -	$ 7,298
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	2.00	0.050%	1,327		1,327	33	1,360
FIRE ADMIN (FDB1+FDEO)	6.50	0.163%	4,312		4,312	107	4,420
FM ADMIN (FMB1 GP100)	2.50	0.063%	1,659		1,659	41	1,700
FM ACCOUNTING BUREAU (FMB2 GP100)	17.33	0.435%	11,497		11,497	287	11,784
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	3.30	0.083%	2,189		2,189	55	2,244
FM BUDGET MANAGEMENT (FMB3 GP100)	4.90	0.123%	3,251		3,251	81	3,332
FM PURCHASING (FMB7 D1 & D2)	6.00	0.150%	3,981		3,981	99	4,080
FM CONTROLS BUREAU (FMB8 GP100)	1.00	0.025%	663		663	17	680
FM FLEET SERVICES BUREAU (FMB9 IS386)	80.00	2.007%	53,073		53,073	1,323	54,396
PUBLIC WORKS ADM (PWBO & PWDI GP100)	11.51	0.289%	7,636		7,636	190	7,826
TECHNICAL SERVICES (TS IS385)	123.00	3.085%	81,600		81,600	2,034	83,634
APAD EF320	21.00	0.527%	13,932		13,932	347	14,279
APCI CP201	6.60	0.166%	4,379		4,379	109	4,488
APOP EF320	74.40	1.866%	49,358		49,358	1,230	50,588
DCEC GP100	85.00	2.132%	56,390		56,390	1,405	57,796
DVAD EF337	2.63	0.066%	1,745		1,745	43	1,788
DVAD GP100	0.03	0.001%	20		20	0	20
DVAD SA270	0.50	0.013%	332		332	8	340
DVAD SR135	1.83	0.046%	1,214		1,214	30	1,244
DVAD SR150	4.01	0.101%	2,660		2,660	66	2,727
DVBU EF337	53.00	1.329%	35,161		35,161	876	36,037
DVHC SA270	2.78	0.070%	1,844		1,844	46	1,890
DVHC SR135	5.83	0.146%	3,868		3,868	96	3,964
DVNS EF337	11.60	0.291%	7,696		7,696	192	7,887
DVNS GP100	29.95	0.751%	19,869		19,869	495	20,364
DVNS SR150	26.45	0.663%	17,547		17,547	437	17,985
DVPL EF337	17.89	0.449%	11,869		11,869	296	12,164
EPBD GP100	6.75	0.169%	4,478		4,478	112	4,590
EPBD IS380	0.05	0.001%	33		33	1	34
EPBD TF401	0.55	0.014%	365		365	9	374
EPBD TF403	0.65	0.016%	431		431	11	442
EPWD SR150	16.00	0.401%	10,615		10,615	265	10,879

CIVIL SERVICE (CS GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
FDB2 GP100	20.05	0.503%	$ 13,302	$ -	$ 13,302	$ 331	$ 13,633
FDB2 SR131	5.25	0.132%	3,483		3,483	87	3,570
FDB2 TF401	0.70	0.018%	464		464	12	476
FDB3 GP100	19.28	0.484%	12,791		12,791	319	13,109
FDB4 GP100	362.00	9.080%	240,157		240,157	5,985	246,142
FDB4 SR121	9.00	0.226%	5,971		5,971	149	6,120
FDB4 TF401	22.00	0.552%	14,595		14,595	364	14,959
FDB4 TF403	8.50	0.213%	5,639		5,639	141	5,780
FMB2 IS390	0.39	0.010%	259		259	6	265
FMB2 IS391	4.90	0.123%	3,251		3,251	81	3,332
FMB2 SR130	0.05	0.001%	33		33	1	34
FMB2 SR135	0.28	0.007%	186		186	5	190
FMB2 SR150	1.40	0.035%	929		929	23	952
FMB2 SR151	0.08	0.002%	53		53	1	54
FMB3 IS391	1.10	0.028%	730		730	18	748
FMB4 GP100	36.76	0.922%	24,387		24,387	608	24,995
FMB5 GP100	4.00	0.100%	2,654		2,654	66	2,720
FMB7 GP100	8.00	0.201%	5,307		5,307	132	5,440
FMB8 IS385	3.75	0.094%	2,488		2,488	62	2,550
FMB9 EF340	26.00	0.652%	17,249		17,249	430	17,679
GOBS EF301	40.75	1.022%	27,034		27,034	674	27,708
GOBS NX420	5.75	0.144%	3,815		3,815	95	3,910
GOEC EF301	82.00	2.057%	54,400		54,400	1,356	55,756
GOEL EF331	0.50	0.013%	332		332	8	340
GOGS EF301	55.00	1.380%	36,488		36,488	909	37,397
GOOP NX420	15.50	0.389%	10,283		10,283	256	10,539
HA HR430	432.40	10.846%	286,862		286,862	7,149	294,010
HECH GP100	2.57	0.064%	1,705		1,705	42	1,747
HECH SR130	29.43	0.738%	19,524		19,524	487	20,011
HEEH SR130	23.49	0.589%	15,584		15,584	388	15,972
HEEH SR131	4.85	0.122%	3,218		3,218	80	3,298
HEEO GP100	1.00	0.025%	663		663	17	680
HEEO SR130	16.70	0.419%	11,079		11,079	276	11,355
HEHA SR151	50.00	1.254%	33,171		33,171	827	33,997
HEPR SR130	20.38	0.511%	13,520		13,520	337	13,857
HEPY SR130	33.08	0.830%	21,946		21,946	547	22,493

CIVIL SERVICE (CS GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
HREO IS390	0.40	0.010%	$ 265	$ -	$ 265	$ 7	$ 272
HREO IS391	0.30	0.008%	199		199	5	204
HRLA IS391	3.00	0.075%	1,990		1,990	50	2,040
HRPO IS391	11.30	0.283%	7,497		7,497	187	7,683
HRRM IS390	8.50	0.213%	5,639		5,639	141	5,780
LS GP103	75.41	1.891%	50,028		50,028	1,247	51,275
LS IS380	1.35	0.034%	896		896	22	918
PD GP100	1,051.23	26.368%	697,404		697,404	17,380	714,784
PDPT SR121	10.00	0.251%	6,634		6,634	165	6,799
PDPT TF401	1.00	0.025%	663		663	17	680
PDSU TF401	34.00	0.853%	22,556		22,556	562	23,118
PDSU TF403	23.00	0.577%	15,259		15,259	380	15,639
PRAC GP105	25.00	0.627%	16,585		16,585	413	16,999
PRAC TF401	1.00	0.025%	663		663	17	680
PRBS GP105	12.47	0.313%	8,273		8,273	206	8,479
PRBS TF401	3.29	0.083%	2,183		2,183	54	2,237
PRBS TF403	3.48	0.087%	2,309		2,309	58	2,366
PRCR GP105	35.28	0.885%	23,405		23,405	583	23,989
PRCR SR120	9.15	0.230%	6,070		6,070	151	6,222
PRCR TF401	5.93	0.149%	3,934		3,934	98	4,032
PRCR TF403	0.20	0.005%	133		133	3	136
PRMB TF401	25.21	0.632%	16,725		16,725	417	17,142
PRMB TF403	56.36	1.414%	37,390		37,390	932	38,322
PRMB TF411	7.95	0.199%	5,274		5,274	131	5,406
PRMD GP105	24.90	0.625%	16,519		16,519	412	16,931
PRMD SR120	4.00	0.100%	2,654		2,654	66	2,720
PRMD TF401	1.55	0.039%	1,028		1,028	26	1,054
PRMD TF403	0.55	0.014%	365		365	9	374
PWBO CP201	4.49	0.113%	2,979		2,979	74	3,053
PWEN CP201	39.00	0.978%	25,873		25,873	645	26,518
PWEN GP100	27.60	0.692%	18,310		18,310	456	18,767
PWEN IS380	0.52	0.013%	345		345	9	354
PWEN TF411	1.88	0.047%	1,247		1,247	31	1,278
PWEV EF330	116.14	2.913%	77,049		77,049	1,920	78,969
PWEV GP100	64.00	1.605%	42,459		42,459	1,058	43,517
PWEV TF401	3.00	0.075%	1,990		1,990	50	2,040

CIVIL SERVICE (CS GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PWPS GP100	90.98	2.282%	$ 60,358	$ -	$ 60,358	$ 1,504	$ 61,862
PWPS IS380	21.35	0.536%	14,164		14,164	353	14,517
PWPS TF401	1.60	0.040%	1,061		1,061	26	1,088
PWPS TF411	0.22	0.006%	146		146	4	150
WATER DEPT EF 310	159.77	4.007%	105,994		105,994	2,641	108,636
WATER/SEWER DEPT EF 311	37.00	0.928%	24,546		24,546	612	25,158
Total	**3,986.79**	**100.000%**	**$ 2,644,904**	**$ -**	**$ 2,644,904**	**$ 65,731**	**$ 2,710,636**

Allocation Basis: **Classified Employees per Dept / Bureau (Excl. AU, CM, CP, CC, LW & LD)**

Source of Allocation: **FY 16 Budget Staffing Report**

ALLOCATION SUMMARY

CIVIL SERVICE (CS GP100)

	Administration & Support Services	Total
CIVIL SERVICE (CS GP100)	$ 7,298	$ 7,298
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	1,360	1,360
FIRE ADMIN (FDB1+FDEO)	4,420	4,420
FM ADMIN (FMB1 GP100)	1,700	1,700
FM ACCOUNTING BUREAU (FMB2 GP100)	11,784	11,784
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	2,244	2,244
FM BUDGET MANAGEMENT (FMB3 GP100)	3,332	3,332
FM PURCHASING (FMB7 D1 & D2)	4,080	4,080
FM CONTROLS BUREAU (FMB8 GP100)	680	680
FM FLEET SERVICES BUREAU (FMB9 IS386)	54,396	54,396
PUBLIC WORKS ADM (PWBO & PWDI GP100)	7,826	7,826
TECHNICAL SERVICES (TS IS385)	83,634	83,634
APAD EF320	14,279	14,279
APCI CP201	4,488	4,488
APOP EF320	50,588	50,588
DCEC GP100	57,796	57,796
DVAD EF337	1,788	1,788
DVAD GP100	20	20
DVAD SA270	340	340
DVAD SR135	1,244	1,244
DVAD SR150	2,727	2,727
DVBU EF337	36,037	36,037
DVHC SA270	1,890	1,890
DVHC SR135	3,964	3,964
DVNS EF337	7,887	7,887
DVNS GP100	20,364	20,364

ALLOCATION SUMMARY

CIVIL SERVICE (CS GP100)

	Administration & Support Services	Total
DVNS SR150	$ 17,985	$ 17,985
DVPL EF337	12,164	12,164
EPBD GP100	4,590	4,590
EPBD IS380	34	34
EPBD TF401	374	374
EPBD TF403	442	442
EPWD SR150	10,879	10,879
FDB2 GP100	13,633	13,633
FDB2 SR131	3,570	3,570
FDB2 TF401	476	476
FDB3 GP100	13,109	13,109
FDB4 GP100	246,142	246,142
FDB4 SR121	6,120	6,120
FDB4 TF401	14,959	14,959
FDB4 TF403	5,780	5,780
FMB2 IS390	265	265
FMB2 IS391	3,332	3,332
FMB2 SR130	34	34
FMB2 SR135	190	190
FMB2 SR150	952	952
FMB2 SR151	54	54
FMB3 IS391	748	748
FMB4 GP100	24,995	24,995
FMB5 GP100	2,720	2,720
FMB7 GP100	5,440	5,440
FMB8 IS385	2,550	2,550

ALLOCATION SUMMARY

CIVIL SERVICE (CS GP100)

	Administration & Support Services	Total
FMB9 EF340	$ 17,679	$ 17,679
GOBS EF301	27,708	27,708
GOBS NX420	3,910	3,910
GOEC EF301	55,756	55,756
GOEL EF331	340	340
GOGS EF301	37,397	37,397
GOOP NX420	10,539	10,539
HA HR430	294,010	294,010
HECH GP100	1,747	1,747
HECH SR130	20,011	20,011
HEEH SR130	15,972	15,972
HEEH SR131	3,298	3,298
HEEO GP100	680	680
HEEO SR130	11,355	11,355
HEHA SR151	33,997	33,997
HEPR SR130	13,857	13,857
HEPY SR130	22,493	22,493
HREO IS390	272	272
HREO IS391	204	204
HRLA IS391	2,040	2,040
HRPO IS391	7,683	7,683
HRRM IS390	5,780	5,780
LS GP103	51,275	51,275
LS IS380	918	918
PD GP100	714,784	714,784
PDPT SR121	6,799	6,799

ALLOCATION SUMMARY

CIVIL SERVICE (CS GP100)

	Administration & Support Services	Total
PDPT TF401	$ 680	$ 680
PDSU TF401	23,118	23,118
PDSU TF403	15,639	15,639
PRAC GP105	16,999	16,999
PRAC TF401	680	680
PRBS GP105	8,479	8,479
PRBS TF401	2,237	2,237
PRBS TF403	2,366	2,366
PRCR GP105	23,989	23,989
PRCR SR120	6,222	6,222
PRCR TF401	4,032	4,032
PRCR TF403	136	136
PRMB TF401	17,142	17,142
PRMB TF403	38,322	38,322
PRMB TF411	5,406	5,406
PRMD GP105	16,931	16,931
PRMD SR120	2,720	2,720
PRMD TF401	1,054	1,054
PRMD TF403	374	374
PWBO CP201	3,053	3,053
PWEN CP201	26,518	26,518
PWEN GP100	18,767	18,767
PWEN IS380	354	354
PWEN TF411	1,278	1,278
PWEV EF330	78,969	78,969
PWEV GP100	43,517	43,517

ALLOCATION SUMMARY

CIVIL SERVICE (CS GP100)

	Administration & Support Services	Total
PWEV TF401	$ 2,040	$ 2,040
PWPS GP100	61,862	61,862
PWPS IS380	14,517	14,517
PWPS TF401	1,088	1,088
PWPS TF411	150	150
WATER DEPT EF 310	108,636	108,636
WATER/SEWER DEPT EF 311	25,158	25,158
Total	**$ 2,710,636**	**$ 2,710,636**

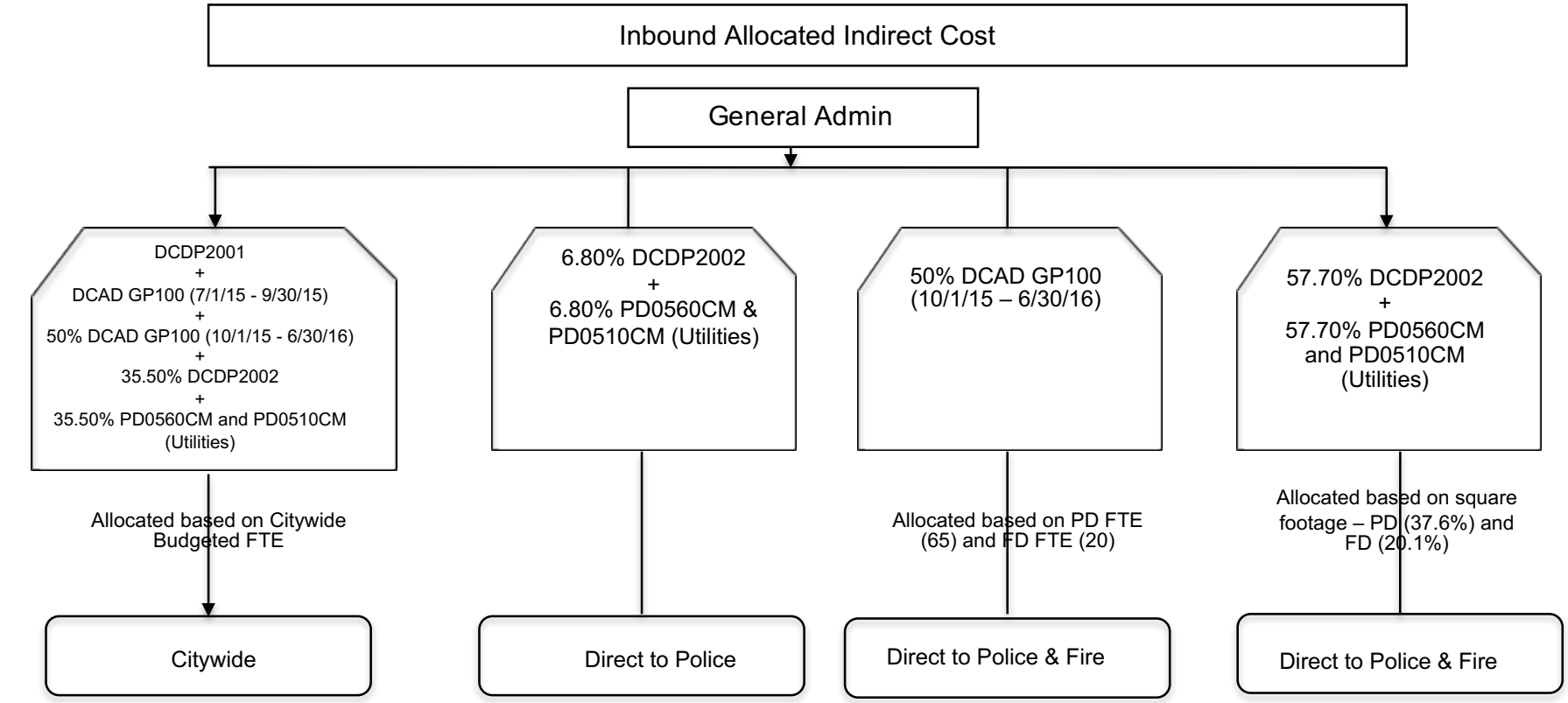
(8) Disaster Management Division

The Disaster Management Division is responsible for ensuring emergency preparedness of City departments by maintaining the readiness of the Emergency Communications & Operations Center (ECOC). Responsibilities include training, systems management and department-specific training at the ECOC; ensuring coordination between Department Operations Centers (DOC); providing Standardized Emergency Management System (SEMS) training to City employees; and planning, preparing and managing disaster exercises and drills for all departments. These costs are allocated to Receiving Departments, as follows:

- **Citywide Support –** represents costs associated with maintaining the ECOC, and ensuring the City's emergency preparedness. These costs are allocated based upon the budget of full time employees by department / bureau / fund.
- **Police Support –** represents costs associated with ECOC support provided directly to police and. these costs have been allocated directly to Police.
- **Dispatch Personnel Support –** represents support associated with Police & Fire Dispatch and has been allocated to Police and Fire based on the number of dispatch full time employees per Police & Fire Departments.
- **Dispatch Space Support –** represents costs associated with maintenance of the Dispatch center. These costs have been allocated to Police & Fire based upon their proportion of the ECOC space – 20.1% Fire and 37.6% PD.

The chart on the following page illustrates the functions and measures used to allocate Disaster Management Division costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:

Disaster Management



(8.1) Disaster Management Division Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

DISASTER MGMT DIVISION (DCAD & DCDP GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 1,924,149	$ -	$ 1,924,149
Total Deductions	$ -	$ -	$ -
Incoming Costs			
BUILDING DEPRECIATION	$ 465,593	$ -	$ 465,593
CIVIC CENTER AND ECOC COSTS	666,839	-	666,839
CITY AUDITOR (AU GP100)	3,088	43	3,131
CITY MANAGER (CM GP100)	2,079	172	2,251
CIVIL SERVICE (CS GP100)	1,327	33	1,360
DISASTER MGMT DIVISION (DCAD & DCDP GP100)		2,243	2,243
FM ACCOUNTING BUREAU (FMB2 GP100)		4,434	4,434
FM BUDGET MANAGEMENT (FMB3 GP100)		1,376	1,376
FM PURCHASING (FMB7 D1 & D2)		4,293	4,293
FM CONTROLS BUREAU (FMB8 GP100)		574	574
FM FLEET SERVICES BUREAU (FMB9 IS386)		380	380
LEGISLATIVE (LD GP100)		5,931	5,931
TECHNICAL SERVICES (TS IS385)		6,108	6,108
Total Incoming Costs	**$ 1,138,926**	**$ 25,589**	**$ 1,164,515**
Revenue	$ (44)	$ -	$ (44)
Total Cost Adjustments	**$ (44)**	**$ -**	**$ (44)**
Total Costs to be Allocated	**$ 3,063,031**	**$ 25,589**	**$ 3,088,620**

DEPARTMENTAL EXPENSE DETAIL

DISASTER MGMT DIVISION (DCAD & DCDP GP100)

Expense Type	Total	General Admin	Citywide Support	Police Support	Dispatch Personnel Support	Dispatch Space Support
Personnel						
Salaries & Benefits	$ 907,482	$ -	$ 707,026	$ 345	$ 197,183	$ 2,928
Subtotal Personnel Cost	**$ 907,482**	**$ -**	**$ 707,026**	**$ 345**	**$ 197,183**	**$ 2,928**
Operating Services & Supplies						
Materials, Supplies, & Services	$ 611,384	$ -	$ 241,146	$ 39,008	$ 236	$ 330,994
Internal Support	405,282	-	289,888	11,716	4,259	99,418
Subtotal Operating Cost	**$ 1,016,666**	**$ -**	**$ 531,034**	**$ 50,725**	**$ 4,495**	**$ 430,412**
DEPARTMENTAL EXPENDITURES	**$ 1,924,149**	**$ -**	**$ 1,238,061**	**$ 51,070**	**$ 201,678**	**$ 433,340**
Disallowed Costs						
	$ -	$ -	$ -	$ -	$ -	
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments						
Revenue	$ (44)	$ -	$ (16)	$ (3)		$ (25)
Subtotal Cost Adjustments	**$ (44)**	**$ -**	**$ (16)**	**$ (3)**	**$ -**	**$ (25)**
FUNCTIONAL COST	**$ 1,924,104**	**$ -**	**$ 1,238,045**	**$ 51,067**	**$ 201,678**	**$ 433,315**
First Allocation						$ 433,315
Incoming - All Others	$ 1,138,926	$ -	$ 732,830	$ 30,228	$ 119,378	$ 256,490
Reallocate Admin Costs	-	-	-	$ -	$ -	$ -
Unallocated Costs	-		-	$ -	$ -	$ -
Subtotal of First Allocation	**$ 3,063,031**	**$ -**	**$ 1,970,875**	**$ 81,294**	**$ 321,057**	$ 689,805
Second Allocation						
Incoming - All Others	$ 25,589	$ -	$ 16,465	$ 679	$ 2,682	$ 5,763
Reallocate Admin Costs	-	-	-	$ -	$ -	$ -
Unallocated Costs	-		-	$ -	$ -	$ -
Subtotal of Second Allocation	**$ 25,589**	**$ -**	**$ 16,465**	**$ 679**	**$ 2,682**	$ 5,763
TOTAL ALLOCATED	**$ 3,088,620**	**$ -**	**$ 1,987,340**	**$ 81,973**	**$ 323,739**	**$ 695,567**

DISASTER MGMT DIVISION (DCAD & DCDP GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Citywide Support							
CITY AUDITOR (AU GP100)	16.68	0.316%	$ 6,236	$ -	$ 6,236	$ -	$ 6,236
CITY CLERK (CC GP100)	12.50	0.237%	4,673		4,673		4,673
CITY MANAGER (CM GP100)	19.31	0.366%	7,219		7,219		7,219
CIVIL SERVICE (CS GP100)	21.25	0.403%	7,944		7,944		7,944
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	6.00	0.114%	2,243		2,243		2,243
FIRE ADMIN (FDB1+FDEO)	12.25	0.232%	4,579		4,579	39	4,618
FM ADMIN (FMB1 GP100)	5.50	0.104%	2,056		2,056	17	2,074
FM ACCOUNTING BUREAU (FMB2 GP100)	19.03	0.361%	7,114		7,114	60	7,174
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	3.30	0.063%	1,234		1,234	10	1,244
FM BUDGET MANAGEMENT (FMB3 GP100)	8.46	0.160%	3,163		3,163	27	3,189
FM PURCHASING (FMB7 D1 & D2)	8.00	0.152%	2,991		2,991	25	3,016
FM CONTROLS BUREAU (FMB8 GP100)	3.00	0.057%	1,122		1,122	10	1,131
FM FLEET SERVICES BUREAU (FMB9 IS386)	85.62	1.624%	32,008		32,008	271	32,279
LEGISLATIVE (LD GP100)	46.46	0.881%	17,368		17,368	147	17,516
LAW (LW GP100)	21.36	0.405%	7,985		7,985	68	8,053
PUBLIC WORKS ADM (PWBO & PWDI GP100)	18.51	0.351%	6,920		6,920	59	6,978
PW ENGR ADMIN (PWENAD)	1.23	0.023%	460		460	4	464
TECHNICAL SERVICES (TS IS385)	135.00	2.561%	50,468		50,468	428	50,895
APAD EF320	26.00	0.493%	9,720		9,720	82	9,802
APCI CP201	6.60	0.125%	2,467		2,467	21	2,488
APOP EF320	83.40	1.582%	31,178		31,178	264	31,442
AU IS391	1.32	0.025%	493		493	4	498
AU TF401	4.00	0.076%	1,495		1,495	13	1,508
CCEL GP100	4.00	0.076%	1,495		1,495	13	1,508
CM SR120	7.00	0.133%	2,617		2,617	22	2,639
CM SR133	16.46	0.312%	6,153		6,153	52	6,205
CM TF411	0.34	0.006%	127		127	1	128
CMCI TF401 (CIP)	7.00	0.133%	2,617		2,617	22	2,639
CP GP100	37.38	0.709%	13,974		13,974	118	14,092
CSDD IS391	0.41	0.008%	153		153	1	155
DCEC GP100	85.00	1.612%	31,776		31,776	269	32,045

DISASTER MGMT DIVISION (DCAD & DCDP GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
DVAD EF337	6.06	0.115%	$ 2,265	$ -	$ 2,265	$ 19	$ 2,285
DVAD GP100	0.09	0.002%	34		34	0	34
DVAD SA270	0.82	0.016%	307		307	3	309
DVAD SR135	3.66	0.069%	1,368		1,368	12	1,380
DVAD SR150	7.07	0.134%	2,643		2,643	22	2,665
DVBU EF337	69.20	1.313%	25,869		25,869	219	26,089
DVHC SA270	2.78	0.053%	1,039		1,039	9	1,048
DVHC SR135	8.21	0.156%	3,069		3,069	26	3,095
DVNS EF337	11.60	0.220%	4,336		4,336	37	4,373
DVNS GP100	32.26	0.612%	12,060		12,060	102	12,162
DVNS SR150	42.71	0.810%	15,966		15,966	135	16,102
DVPL EF337	28.80	0.546%	10,766		10,766	91	10,858
DVPL GP100	0.09	0.002%	34		34	0	34
EPBD GP100	8.25	0.156%	3,084		3,084	26	3,110
EPBD IS380	0.05	0.001%	19		19	0	19
EPBD TF401	1.75	0.033%	654		654	6	660
EPBD TF403	0.65	0.012%	243		243	2	245
EPBD TF411	0.30	0.006%	112		112	1	113
EPEO GP100	1.54	0.029%	576		576	5	581
EPEO SR150	0.21	0.004%	79		79	1	79
EPEO TF401	0.25	0.005%	93		93	1	94
EPWD SR150	70.27	1.333%	26,269		26,269	223	26,492
FDB2 GP100	22.05	0.418%	8,243		8,243	70	8,313
FDB2 SR131	5.25	0.100%	1,963		1,963	17	1,979
FDB2 TF401	0.70	0.013%	262		262	2	264
FDB3 GP100	22.28	0.423%	8,329		8,329	71	8,400
FDB4 GP100	365.00	6.923%	136,450		136,450	1,157	137,606
FDB4 SR121	9.00	0.171%	3,365		3,365	29	3,393
FDB4 TF401	40.63	0.771%	15,189		15,189	129	15,318
FDB4 TF403	8.75	0.166%	3,271		3,271	28	3,299
FMB2 IS390	0.39	0.007%	146		146	1	147
FMB2 IS391	4.92	0.093%	1,839		1,839	16	1,855
FMB2 SR130	0.05	0.001%	19		19	0	19
FMB2 SR135	0.28	0.005%	105		105	1	106

DISASTER MGMT DIVISION (DCAD & DCDP GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
FMB2 SR150	1.40	0.027%	$ 523	$ -	$ 523	$ 4	$ 528
FMB2 SR151	0.08	0.002%	30		30	0	30
FMB3 IS391	3.04	0.058%	1,136		1,136	10	1,146
FMB3 TF401	0.50	0.009%	187		187	2	189
FMB4 GP100	40.79	0.774%	15,249		15,249	129	15,378
FMB5 GP100	8.00	0.152%	2,991		2,991	25	3,016
FMB7 GP100	10.00	0.190%	3,738		3,738	32	3,770
FMB8 IS385	5.05	0.096%	1,888		1,888	16	1,904
FMB9 EF340	28.68	0.544%	10,722		10,722	91	10,812
GOBS EF301	49.67	0.942%	18,568		18,568	157	18,726
GOBS NX420	7.50	0.142%	2,804		2,804	24	2,828
GOEC EF301	88.60	1.681%	33,122		33,122	281	33,402
GOEL EF331	3.50	0.066%	1,308		1,308	11	1,320
GOEO EF301	1.25	0.024%	467		467	4	471
GOEO NX420	0.75	0.014%	280		280	2	283
GOGS EF301	61.22	1.161%	22,886		22,886	194	23,080
GOOP NX420	19.50	0.370%	7,290		7,290	62	7,352
HA HR430	590.80	11.206%	220,862		220,862	1,872	222,734
HECH GP100	8.15	0.155%	3,047		3,047	26	3,073
HECH SR130	102.42	1.943%	38,288		38,288	325	38,613
HEEH SR130	41.75	0.792%	15,608		15,608	132	15,740
HEEH SR131	5.20	0.099%	1,944		1,944	16	1,960
HEEO GP100	1.00	0.019%	374		374	3	377
HEEO SR130	33.40	0.634%	12,486		12,486	106	12,592
HEHA SR151	71.60	1.358%	26,767		26,767	227	26,993
HEPR SR130	51.69	0.980%	19,324		19,324	164	19,487
HEPY SR130	69.83	1.325%	26,105		26,105	221	26,326
HREO IS390	1.40	0.027%	523		523	4	528
HREO IS391	2.05	0.039%	766		766	6	773
HRLA IS391	5.00	0.095%	1,869		1,869	16	1,885
HRPO IS391	14.55	0.276%	5,439		5,439	46	5,485
HRRM IS390	16.00	0.303%	5,981		5,981	51	6,032
LS GP103	107.07	2.031%	40,026		40,026	339	40,366
LS IS380	2.35	0.045%	879		879	7	886

DISASTER MGMT DIVISION (DCAD & DCDP GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
LS SR120	11.92	0.226%	$ 4,456	$ -	$ 4,456	$ 38	$ 4,494
LWCC01 IS390	22.95	0.435%	8,578		8,578	73	8,650
LWCC02 IS390	22.95	0.435%	8,578		8,578	73	8,650
LWHR IS391	2.00	0.038%	748		748	6	754
PD GP100	1,096.87	20.805%	410,048		410,048	3,476	413,524
PDPT SR121	10.00	0.190%	3,738		3,738	32	3,770
PDPT TF401	1.00	0.019%	374		374	3	377
PDSU TF401	35.25	0.669%	13,178		13,178	112	13,289
PDSU TF403	23.00	0.436%	8,598		8,598	73	8,671
PRAC GP105	49.38	0.937%	18,460		18,460	156	18,616
PRAC TF401	1.00	0.019%	374		374	3	377
PRBS GP105	17.79	0.337%	6,651		6,651	56	6,707
PRBS TF401	4.85	0.092%	1,813		1,813	15	1,828
PRBS TF403	4.86	0.092%	1,817		1,817	15	1,832
PRCR GP105	150.96	2.863%	56,434		56,434	478	56,912
PRCR SR120	27.16	0.515%	10,153		10,153	86	10,239
PRCR SR133	0.89	0.017%	333		333	3	336
PRCR TF401	30.41	0.577%	11,368		11,368	96	11,465
PRCR TF403	0.20	0.004%	75		75	1	75
PREO GP105	1.00	0.019%	374		374	3	377
PREO TF401	0.50	0.009%	187		187	2	189
PREO TF403	0.50	0.009%	187		187	2	189
PRMB TF401	29.19	0.554%	10,912		10,912	92	11,005
PRMB TF403	62.45	1.185%	23,346		23,346	198	23,544
PRMB TF411	12.12	0.230%	4,531		4,531	38	4,569
PRMD GP105	42.14	0.799%	15,753		15,753	134	15,887
PRMD SR120	4.69	0.089%	1,753		1,753	15	1,768
PRMD TF401	1.90	0.036%	710		710	6	716
PRMD TF403	0.85	0.016%	318		318	3	320
PWBO CP201	4.49	0.085%	1,679		1,679	14	1,693
PWEN CP201	50.07	0.950%	18,718		18,718	159	18,877
PWEN GP100	31.60	0.599%	11,813		11,813	100	11,913
PWEN IS380	0.65	0.012%	243		243	2	245
PWEN TF401	0.04	0.001%	15		15	0	15

DISASTER MGMT DIVISION (DCAD & DCDP GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PWEN TF411	2.41	0.046%	$ 901	$ -	$ 901	$ 8	$ 909
PWEV EF330	135.98	2.579%	50,834		50,834	431	51,265
PWEV GP100	70.10	1.330%	26,206		26,206	222	26,428
PWEV TF401	3.00	0.057%	1,122		1,122	10	1,131
PWPS GP100	97.48	1.849%	36,441		36,441	309	36,750
PWPS IS380	24.21	0.459%	9,051		9,051	77	9,127
PWPS TF401	1.60	0.030%	598		598	5	603
PWPS TF411	0.22	0.004%	82		82	1	83
WATER DEPT EF 310	190.35	3.611%	71,159		71,159	603	71,763
WATER/SEWER DEPT EF 311	39.00	0.740%	14,580		14,580	124	14,703
Total	**5,272.05**	**100.000%**	**$ 1,970,875**	**$ -**	**$ 1,970,875**	**$ 16,465**	**$ 1,987,340**

Allocation Basis: **# of FTE**

Source of Allocation: **FY 16 Budget Staffing Report**

DISASTER MGMT DIVISION (DCAD & DCDP GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Police Support							
PD GP100	100.00	100.000%	$ 81,294	$ -	$ 81,294	$ 679	$ 81,973
Total	**100.00**	**100.000%**	**$ 81,294**	**$ -**	**$ 81,294**	**$ 679**	**$ 81,973**

Allocation Basis: **Direct to Police**

DISASTER MGMT DIVISION (DCAD & DCDP GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Dispatch Personnel Support							
FDB4 GP100	20.00	23.529%	$ 75,543	$ -	$ 75,543	$ 631	$ 76,174
PD GP100	65.00	76.471%	245,514		245,514	2,051	247,565
Total	**85.00**	**100.000%**	**$ 321,057**	**$ -**	**$ 321,057**	**$ 2,682**	**$ 323,739**

Allocation Basis: **Police & Fire Dispatch FTE**

DISASTER MGMT DIVISION (DCAD & DCDP GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Dispatch Space Support							
FDB4 GP100	20.10%	34.835%	$ 240,296	$ -	$ 240,296	$ 2,007	$ 242,303
PD GP100	37.60%	65.165%	449,509		449,509	3,755	453,264
Total	**57.70%**	**100.000%**	**$ 689,805**	**$ -**	**$ 689,805**	**$ 5,763**	**$ 695,567**

Allocation Basis: **20.1% Fire & 37.6% PD**

ALLOCATION SUMMARY

DISASTER MGMT DIVISION (DCAD & DCDP GP100)

	Citywide Support	Police Support	Dispatch Personnel Support	Dispatch Space Support	Total
CITY AUDITOR (AU GP100)	$ 6,236	$ -	$ -	$ -	$ 6,236
CITY CLERK (CC GP100)	4,673	-	-	-	4,673
CITY MANAGER (CM GP100)	7,219	-	-	-	7,219
CIVIL SERVICE (CS GP100)	7,944	-	-	-	7,944
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	2,243	-	-	-	2,243
FIRE ADMIN (FDB1+FDEO)	4,618	-	-	-	4,618
FM ADMIN (FMB1 GP100)	2,074	-	-	-	2,074
FM ACCOUNTING BUREAU (FMB2 GP100)	7,174	-	-	-	7,174
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	1,244	-	-	-	1,244
FM BUDGET MANAGEMENT (FMB3 GP100)	3,189	-	-	-	3,189
FM PURCHASING (FMB7 D1 & D2)	3,016	-	-	-	3,016
FM CONTROLS BUREAU (FMB8 GP100)	1,131	-	-	-	1,131
FM FLEET SERVICES BUREAU (FMB9 IS386)	32,279	-	-	-	32,279
LEGISLATIVE (LD GP100)	17,516	-	-	-	17,516
LAW (LW GP100)	8,053	-	-	-	8,053
PUBLIC WORKS ADM (PWBO & PWDI GP100)	6,978	-	-	-	6,978
PW ENGR ADMIN (PWENAD)	464	-	-	-	464
TECHNICAL SERVICES (TS IS385)	50,895	-	-	-	50,895
APAD EF320	9,802	-	-	-	9,802
APCI CP201	2,488	-	-	-	2,488
APOP EF320	31,442	-	-	-	31,442
AU IS391	498	-	-	-	498
AU TF401	1,508	-	-	-	1,508
CCEL GP100	1,508	-	-	-	1,508
CM SR120	2,639	-	-	-	2,639
CM SR133	6,205	-	-	-	6,205
CM TF411	128	-	-	-	128

ALLOCATION SUMMARY

DISASTER MGMT DIVISION (DCAD & DCDP GP100)

	Citywide Support	Police Support	Dispatch Personnel Support	Dispatch Space Support	Total
CMCI TF401 (CIP)	$ 2,639	$ -	$ -	$ -	$ 2,639
CP GP100	14,092	-	-	-	14,092
CSDD IS391	155	-	-	-	155
DCEC GP100	32,045	-	-	-	32,045
DVAD EF337	2,285	-	-	-	2,285
DVAD GP100	34	-	-	-	34
DVAD SA270	309	-	-	-	309
DVAD SR135	1,380	-	-	-	1,380
DVAD SR150	2,665	-	-	-	2,665
DVBU EF337	26,089	-	-	-	26,089
DVHC SA270	1,048	-	-	-	1,048
DVHC SR135	3,095	-	-	-	3,095
DVNS EF337	4,373	-	-	-	4,373
DVNS GP100	12,162	-	-	-	12,162
DVNS SR150	16,102	-	-	-	16,102
DVPL EF337	10,858	-	-	-	10,858
DVPL GP100	34	-	-	-	34
EPBD GP100	3,110	-	-	-	3,110
EPBD IS380	19	-	-	-	19
EPBD TF401	660	-	-	-	660
EPBD TF403	245	-	-	-	245
EPBD TF411	113	-	-	-	113
EPEO GP100	581	-	-	-	581
EPEO SR150	79	-	-	-	79
EPEO TF401	94	-	-	-	94
EPWD SR150	26,492	-	-	-	26,492
FDB2 GP100	8,313	-	-	-	8,313

ALLOCATION SUMMARY

DISASTER MGMT DIVISION (DCAD & DCDP GP100)

	Citywide Support	Police Support	Dispatch Personnel Support	Dispatch Space Support	Total
FDB2 SR131	$ 1,979	$ -	$ -	$ -	$ 1,979
FDB2 TF401	264	-	-	-	264
FDB3 GP100	8,400	-	-	-	8,400
FDB4 GP100	137,606	-	$ 76,174	$ 242,303	456,083
FDB4 SR121	3,393	-	-	-	3,393
FDB4 TF401	15,318	-	-	-	15,318
FDB4 TF403	3,299	-	-	-	3,299
FMB2 IS390	147	-	-	-	147
FMB2 IS391	1,855	-	-	-	1,855
FMB2 SR130	19	-	-	-	19
FMB2 SR135	106	-	-	-	106
FMB2 SR150	528	-	-	-	528
FMB2 SR151	30	-	-	-	30
FMB3 IS391	1,146	-	-	-	1,146
FMB3 TF401	189	-	-	-	189
FMB4 GP100	15,378	-	-	-	15,378
FMB5 GP100	3,016	-	-	-	3,016
FMB7 GP100	3,770	-	-	-	3,770
FMB8 IS385	1,904	-	-	-	1,904
FMB9 EF340	10,812	-	-	-	10,812
GOBS EF301	18,726	-	-	-	18,726
GOBS NX420	2,828	-	-	-	2,828
GOEC EF301	33,402	-	-	-	33,402
GOEL EF331	1,320	-	-	-	1,320
GOEO EF301	471	-	-	-	471
GOEO NX420	283	-	-	-	283
GOGS EF301	23,080	-	-	-	23,080

ALLOCATION SUMMARY

DISASTER MGMT DIVISION (DCAD & DCDP GP100)

	Citywide Support	Police Support	Dispatch Personnel Support	Dispatch Space Support	Total
GOOP NX420	$ 7,352	$ -	$ -	$ -	$ 7,352
HA HR430	222,734	-	-	-	222,734
HECH GP100	3,073	-	-	-	3,073
HECH SR130	38,613	-	-	-	38,613
HEEH SR130	15,740	-	-	-	15,740
HEEH SR131	1,960	-	-	-	1,960
HEEO GP100	377	-	-	-	377
HEEO SR130	12,592	-	-	-	12,592
HEHA SR151	26,993	-	-	-	26,993
HEPR SR130	19,487	-	-	-	19,487
HEPY SR130	26,326	-	-	-	26,326
HREO IS390	528	-	-	-	528
HREO IS391	773	-	-	-	773
HRLA IS391	1,885	-	-	-	1,885
HRPO IS391	5,485	-	-	-	5,485
HRRM IS390	6,032	-	-	-	6,032
LS GP103	40,366	-	-	-	40,366
LS IS380	886	-	-	-	886
LS SR120	4,494	-	-	-	4,494
LWCC01 IS390	8,650	-	-	-	8,650
LWCC02 IS390	8,650	-	-	-	8,650
LWHR IS391	754	-	-	-	754
PD GP100	413,524	$ 81,973	$ 247,565	$ 453,264	1,196,326
PDPT SR121	3,770	-	-	-	3,770
PDPT TF401	377	-	-	-	377
PDSU TF401	13,289	-	-	-	13,289
PDSU TF403	8,671	-	-	-	8,671

ALLOCATION SUMMARY

DISASTER MGMT DIVISION (DCAD & DCDP GP100)

	Citywide Support	Police Support	Dispatch Personnel Support	Dispatch Space Support	Total
PRAC GP105	$ 18,616	$ -	$ -	$ -	$ 18,616
PRAC TF401	377	-	-	-	377
PRBS GP105	6,707	-	-	-	6,707
PRBS TF401	1,828	-	-	-	1,828
PRBS TF403	1,832	-	-	-	1,832
PRCR GP105	56,912	-	-	-	56,912
PRCR SR120	10,239	-	-	-	10,239
PRCR SR133	336	-	-	-	336
PRCR TF401	11,465	-	-	-	11,465
PRCR TF403	75	-	-	-	75
PREO GP105	377	-	-	-	377
PREO TF401	189	-	-	-	189
PREO TF403	189	-	-	-	189
PRMB TF401	11,005	-	-	-	11,005
PRMB TF403	23,544	-	-	-	23,544
PRMB TF411	4,569	-	-	-	4,569
PRMD GP105	15,887	-	-	-	15,887
PRMD SR120	1,768	-	-	-	1,768
PRMD TF401	716	-	-	-	716
PRMD TF403	320	-	-	-	320
PWBO CP201	1,693	-	-	-	1,693
PWEN CP201	18,877	-	-	-	18,877
PWEN GP100	11,913	-	-	-	11,913
PWEN IS380	245	-	-	-	245
PWEN TF401	15	-	-	-	15
PWEN TF411	909	-	-	-	909
PWEV EF330	51,265	-	-	-	51,265

ALLOCATION SUMMARY

DISASTER MGMT DIVISION (DCAD & DCDP GP100)

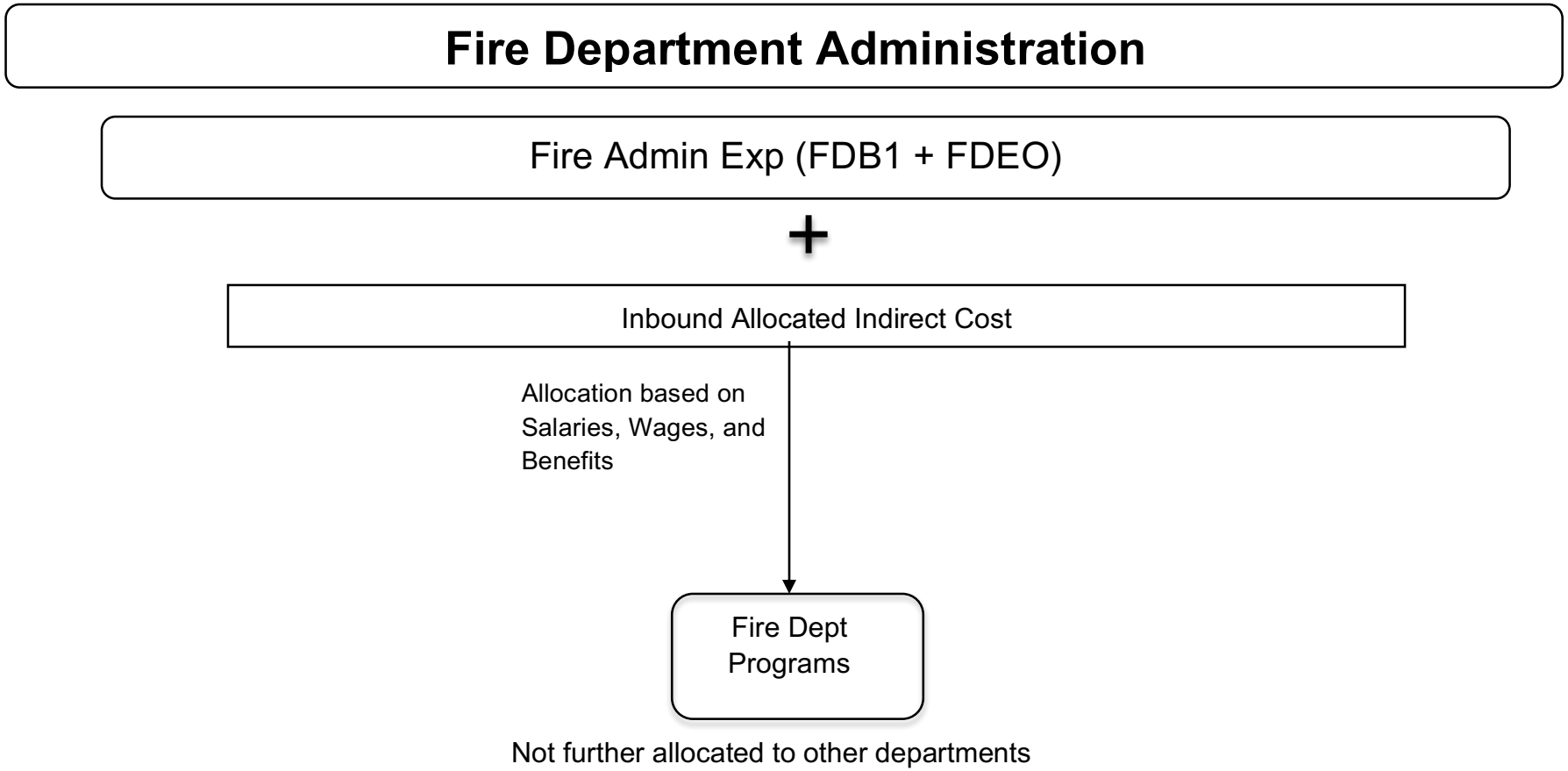
	Citywide Support	Police Support	Dispatch Personnel Support	Dispatch Space Support	Total
PWEV GP100	$ 26,428	$ -	$ -	$ -	$ 26,428
PWEV TF401	1,131	-	-	-	1,131
PWPS GP100	36,750	-	-	-	36,750
PWPS IS380	9,127	-	-	-	9,127
PWPS TF401	603	-	-	-	603
PWPS TF411	83	-	-	-	83
WATER DEPT EF 310	71,763	-	-	-	71,763
WATER/SEWER DEPT EF 311	14,703	-	-	-	14,703
Total	**$ 1,987,340**	**$ 81,973**	**$ 323,739**	**$ 695,567**	**$ 3,088,620**

(9) Fire Department Administration

The Fire Department includes all departmental costs associated with the administration of the Fire Department. Fire Department costs attributable to the Tidelands are direct charged while Harbor and Airport operations are allocated through a separate departmental plan and, therefore, are not included in the costs allocated to Receiving Departments, as follows:

- **Fire Administration –** represents costs associated with oversight and management of the Fire Department. These costs have been allocated based upon the salaries, wages, and benefits per Fire department program.

The chart on the following page illustrates the functions and measures used to allocate Fire Department Administration costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:


Fire Department Administration
Fire Admin Exp (FDB1 + FDEO)
+
Inbound Allocated Indirect Cost
Allocation based on Salaries, Wages, and Benefits
Fire Dept Programs
Not further allocated to other departments

(9.1) Fire Department Administration Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

FIRE ADMIN (FDB1+FDEO)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 3,031,404	$ -	$ 3,031,404
Total Deductions	$ -	$ -	$ -
Incoming Costs			
BUILDING DEPRECIATION	$ 504,966	$ -	$ 504,966
EQUIPMENT DEPRECIATION	164,784	-	164,784
CIVIC CENTER AND ECOC COSTS	-	-	-
CITY AUDITOR (AU GP100)	4,548	64	4,611
CITY CLERK (CC GP100)	108	3	111
CITY MANAGER (CM GP100)	6,100	506	6,606
CIVIL SERVICE (CS GP100)	4,312	107	4,420
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	4,579	39	4,618
FIRE ADMIN (FDB1+FDEO)		65,434	65,434
FM ACCOUNTING BUREAU (FMB2 GP100)		4,783	4,783
FM BUDGET MANAGEMENT (FMB3 GP100)		4,039	4,039
FM PURCHASING (FMB7 D1 & D2)		4,347	4,347
FM CONTROLS BUREAU (FMB8 GP100)		1,007	1,007
FM FLEET SERVICES BUREAU (FMB9 IS386)		208	208
LEGISLATIVE (LD GP100)		17,404	17,404
LAW (LW GP100)		27,993	27,993
TECHNICAL SERVICES (TS IS385)		1,672	1,672
Total Incoming Costs	**$ 689,397**	**$ 127,605**	**$ 817,002**
Revenue	$ (8,040)	$ -	$ (8,040)
Total Cost Adjustments	**$ (8,040)**	**$ -**	**$ (8,040)**
Total Costs to be Allocated	**$ 3,712,762**	**$ 127,605**	**$ 3,840,367**

DEPARTMENTAL EXPENSE DETAIL

FIRE ADMIN (FDB1+FDEO)

Expense Type	Total	General Admin	Fire Admin
Personnel			
Salaries & Benefits	$ 1,619,334	$ -	$ 1,619,334
Subtotal Personnel Cost	**$ 1,619,334**	**$ -**	**$ 1,619,334**
Operating Services & Supplies			
Materials, Supplies, and Services	$ 1,241,904	$ -	$ 1,241,904
Internal Support	170,166	-	170,166
Subtotal Operating Cost	**$ 1,412,070**	**$ -**	**$ 1,412,070**
DEPARTMENTAL EXPENDITURES	**$ 3,031,404**	**$ -**	**$ 3,031,404**
Disallowed Costs			
	$ -	$ -	$ -
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Revenue	$ (8,040)	$ -	$ (8,040)
Subtotal Cost Adjustments	**$ (8,040)**	**$ -**	**$ (8,040)**
FUNCTIONAL COST	**$ 3,023,364**	**$ -**	**$ 3,023,364**
First Allocation			
Incoming - All Others	$ 689,397	$ -	$ 689,397
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of First Allocation	**$ 3,712,762**	**$ -**	**$ 3,712,762**
Second Allocation			
Incoming - All Others	$ 127,605	$ -	$ 127,605
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of Second Allocation	**$ 127,605**	**$ -**	**$ 127,605**
TOTAL ALLOCATED	**$ 3,840,367**	**$ -**	**$ 3,840,367**

FIRE ADMIN (FDB1+FDEO)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Fire Admin							
FIRE ADMIN (FDB1+FDEO)	1,619,334.21	1.762%	$ 65,434	$ -	$ 65,434	$ -	$ 65,434
FDB2 GP100	4,181,408.97	4.551%	168,962		168,962	5,911	174,873
FDB2 SR131	673,453.86	0.733%	27,213		27,213	952	28,165
FDB2 TF401	156,987.87	0.171%	6,344		6,344	222	6,565
FDB3 GP100	4,374,270.08	4.761%	176,755		176,755	6,184	182,939
FDB3 SR120	528,640.84	0.575%	21,361		21,361	747	22,109
FDB4 CP201	2,418.75	0.003%	98		98	3	101
FDB4 GP100	72,254,912.10	78.639%	2,919,674		2,919,674	102,147	3,021,821
FDB4 SR121	1,391,078.35	1.514%	56,211		56,211	1,967	58,177
FDB4 TF401	5,051,261.54	5.498%	204,111		204,111	7,141	211,252
FDB4 TF403	1,648,176.74	1.794%	66,599		66,599	2,330	68,929
Total	**91,881,943.31**	**100.000%**	**$3,712,762**	**$ -**	**$3,712,762**	**$ 127,605**	**$3,840,367**

Allocation Basis: **Salaries & Benefits (Character 010) per Fire Program**

Source of Allocation: **FY 16 Expenditure Report**

ALLOCATION SUMMARY

FIRE ADMIN (FDB1+FDEO)

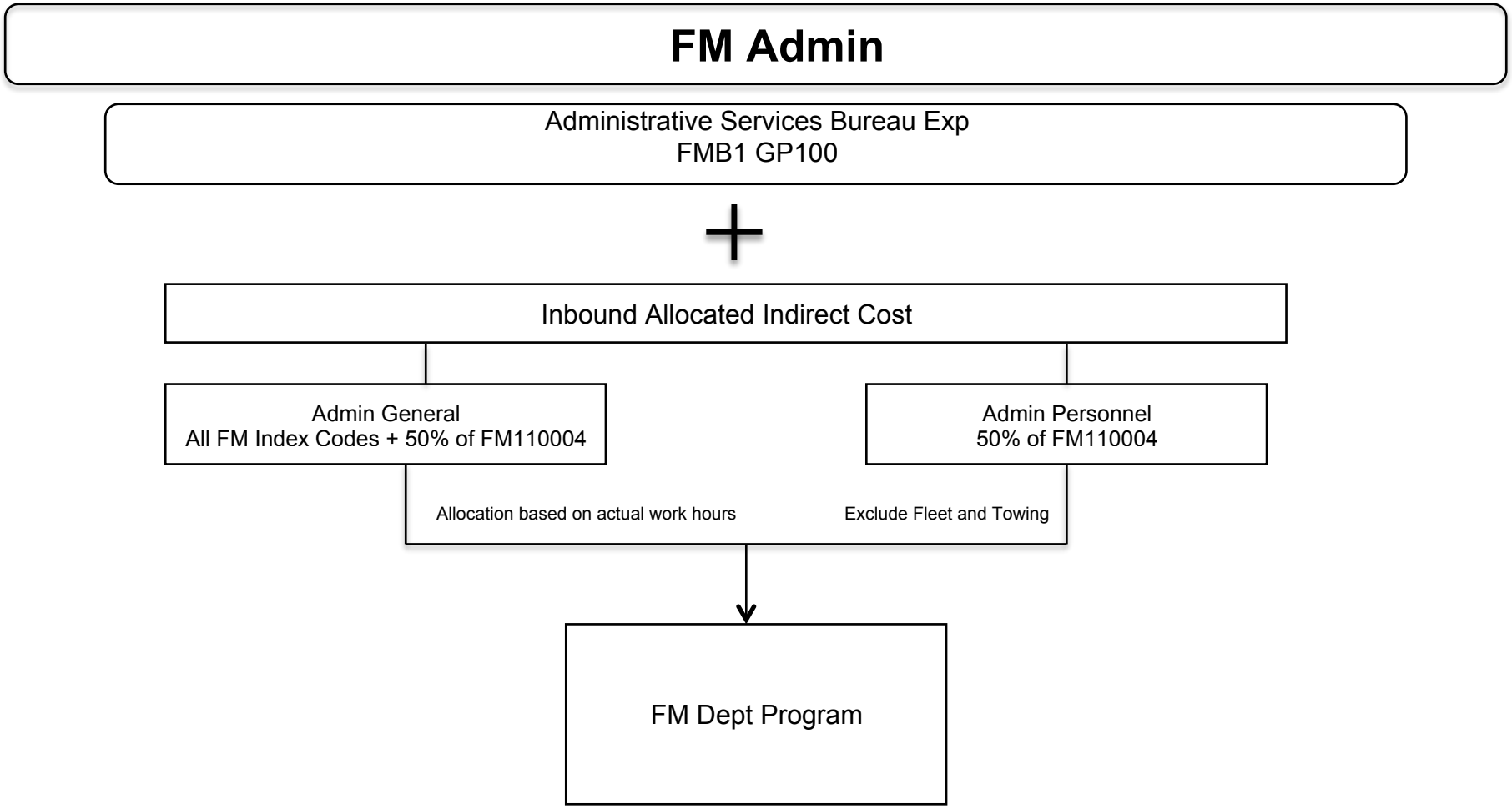
	Fire Admin	Total
FIRE ADMIN (FDB1+FDEO)	$ 65,434	$ 65,434
FDB2 GP100	174,873	174,873
FDB2 SR131	28,165	28,165
FDB2 TF401	6,565	6,565
FDB3 GP100	182,939	182,939
FDB3 SR120	22,109	22,109
FDB4 CP201	101	101
FDB4 GP100	3,021,821	3,021,821
FDB4 SR121	58,177	58,177
FDB4 TF401	211,252	211,252
FDB4 TF403	68,929	68,929
Total	**$ 3,840,367**	**$ 3,840,367**

(10) FM Admin

The Financial Management Administration represents Financial Management Director and support staff provide activities for all programs in the Financial Management Department, including purchasing (FMB7), budget and accounting (FMB3), city controller (FMB2), fleet (FMB9), commercial services (FMB4), treasury (FMB5), and financial controls (FMB8). These costs are allocated to Receiving Departments, as follows:

- **Admin General** – represents costs associated with general management of the Financial Management Department. These costs have been allocated based upon the actual work hours per Financial Management program.
- **Admin Personnel** – represents costs associated with oversight and management related to personnel within the Financial Management Department. These costs have been allocated based upon the actual work hours per Financial Management program (excluding Fleet and Towing).

The chart on the following page illustrates the functions and measures used to allocate FM Administration costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:


FM Admin
Administrative Services Bureau Exp
FMB1 GP100
+
Inbound Allocated Indirect Cost
Admin General
All FM Index Codes + 50% of FM110004
Admin Personnel
50% of FM110004
Allocation based on actual work hours
Exclude Fleet and Towing
FM Dept Program

(10.1) FM Admin Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

FM ADMIN (FMB1 GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 79,767	$ -	$ 79,767
Total Deductions	$ -	$ -	$ -
Incoming Costs			
CIVIC CENTER AND ECOC COSTS	$ 30,565	$ -	$ 30,565
CITY AUDITOR (AU GP100)	143	2	145
CITY CLERK (CC GP100)	81	2	83
CITY MANAGER (CM GP100)	2,203	183	2,385
CIVIL SERVICE (CS GP100)	1,659	41	1,700
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	2,056	17	2,074
FM ADMIN (FMB1 GP100)		1,014	1,014
FM ACCOUNTING BUREAU (FMB2 GP100)		1,975	1,975
FM BUDGET MANAGEMENT (FMB3 GP100)		1,458	1,458
FM PURCHASING (FMB7 D1 & D2)		385	385
FM CONTROLS BUREAU (FMB8 GP100)		277	277
LEGISLATIVE (LD GP100)		6,284	6,284
LAW (LW GP100)		82,700	82,700
TECHNICAL SERVICES (TS IS385)		2,419	2,419
Total Incoming Costs	**$ 36,706**	**$ 96,759**	**$ 133,464**
Revenue	$ (1,105)	$ -	$ (1,105)
Expenditure Adustment	(78,662)		(78,662)
Total Cost Adjustments	**$ (79,767)**	**$ -**	**$ (79,767)**
Total Costs to be Allocated	**$ 36,706**	**$ 96,759**	**$ 133,464**

DEPARTMENTAL EXPENSE DETAIL

FM ADMIN (FMB1 GP100)

Expense Type Personnel	Total	General Admin	Admin General	Admin Personnel
Salaries & Benefits	$ 817,949	$ -	$ 611,743	$ 206,206
Subtotal Personnel Cost	**$ 817,949**	**$ -**	**$ 611,743**	**$ 206,206**
Operating Services & Supplies				
Materials, Supplies, and Services	$ 23,843	$ -	$ 21,018	$ 2,825
Internal Support	(762,025)	-	(568,943)	(193,081)
Subtotal Operating Cost	**$ (738,182)**	**$ -**	**$ (547,925)**	**$ (190,256)**
DEPARTMENTAL EXPENDITURES	**$ 79,767**	**$ -**	**$ 63,818**	**$ 15,949**
Disallowed Costs				
	$ -	$ -	$ -	$ -
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Revenue	$ (1,105)	$ -	$ (1,105)	$ -
Expenditure Adustment	(78,662)		(62,713)	(15,949)
Subtotal Cost Adjustments	**$ (79,767)**	**$ -**	**$ (63,818)**	**$ (15,949)**
FUNCTIONAL COST	**$ -**	**$ -**	**$ -**	**$ -**
First Allocation				
Incoming - All Others	$ 36,706	$ -	$ 29,263	$ 7,442
Reallocate Admin Costs	-	-	-	-
Unallocated Costs	-		-	-
Subtotal of First Allocation	**$ 36,706**	**$ -**	**$ 29,263**	**$ 7,442**
Second Allocation				
Incoming - All Others	$ 96,759	$ -	$ 77,140	$ 19,618
Reallocate Admin Costs	-	-	-	-
Unallocated Costs	-		-	-
Subtotal of Second Allocation	**$ 96,759**	**$ -**	**$ 77,140**	**$ 19,618**
TOTAL ALLOCATED	**$ 133,464**	**$ -**	**$ 106,404**	**$ 27,061**

FM ADMIN (FMB1 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Admin General							
FM ADMIN (FMB1 GP100)	9,648.40	2.280%	$ 667	$ -	$ 667	$ -	$ 667
FM ACCOUNTING BUREAU (FMB2 GP100)	33,301.26	7.871%	2,303		2,303	6,213	8,516
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	3,700.30	0.875%	256		256	690	946
FM BUDGET MANAGEMENT (FMB3 GP100)	15,280.80	3.612%	1,057		1,057	2,851	3,908
FM PURCHASING (FMB7 D1 & D2)	10,577.20	2.500%	732		732	1,973	2,705
FM CONTROLS BUREAU (FMB8 GP100)	3,050.50	0.721%	211		211	569	780
FM FLEET SERVICES BUREAU (FMB9 IS386)	168,882.04	39.915%	11,680		11,680	31,509	43,189
FMB2 IS385	2,518.50	0.595%	174		174	470	644
FMB2 IS390	461.74	0.109%	32		32	86	118
FMB2 IS391	8,963.68	2.119%	620		620	1,672	2,292
FMB2 SR130	55.10	0.013%	4		4	10	14
FMB2 SR135	627.00	0.148%	43		43	117	160
FMB2 SR150	2,043.94	0.483%	141		141	381	523
FMB2 SR151	87.50	0.021%	6		6	16	22
FMB3 IS391	5,483.90	1.296%	379		379	1,023	1,402
FMB3 TF401	769.30	0.182%	53		53	144	197
FMB4 GP100	76,563.21	18.095%	5,295		5,295	14,285	19,580
FMB5 GP100	12,976.18	3.067%	897		897	2,421	3,318
FMB7 GP100	17,888.00	4.228%	1,237		1,237	3,337	4,575
FMB8 IS385	3,248.00	0.768%	225		225	606	831
FMB9 EF340	46,982.31	11.104%	3,249		3,249	8,766	12,015
Total	**423,108.86**	**100.000%**	**$29,263**	**$ -**	**$ 29,263**	**$ 77,140**	**$ 106,404**

Allocation Basis: **Work Hours per FM Program**

Source of Allocation: **FY 16 Expenditure Report**

FM ADMIN (FMB1 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Admin Personnel							
FM ADMIN (FMB1 GP100)	9,648.40	4.656%	$ 346	$ -	$ 346	$ -	$ 346
FM ACCOUNTING BUREAU (FMB2 GP100)	33,301.26	16.069%	1,196		1,196	3,306	4,502
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	3,700.30	1.785%	133		133	367	500
FM BUDGET MANAGEMENT (FMB3 GP100)	15,280.80	7.373%	549		549	1,517	2,066
FM PURCHASING (FMB7 D1 & D2)	10,577.20	5.104%	380		380	1,050	1,430
FM CONTROLS BUREAU (FMB8 GP100)	3,050.50	1.472%	110		110	303	412
FMB2 IS385	2,518.50	1.215%	90		90	250	340
FMB2 IS390	461.74	0.223%	17		17	46	62
FMB2 IS391	8,963.68	4.325%	322		322	890	1,212
FMB2 SR130	55.10	0.027%	2		2	5	7
FMB2 SR135	627.00	0.303%	23		23	62	85
FMB2 SR150	2,043.94	0.986%	73		73	203	276
FMB2 SR151	87.50	0.042%	3		3	9	12
FMB3 IS391	5,483.90	2.646%	197		197	544	741
FMB3 TF401	769.30	0.371%	28		28	76	104
FMB4 GP100	76,563.21	36.943%	2,749		2,749	7,602	10,351
FMB5 GP100	12,976.18	6.261%	466		466	1,288	1,754
FMB7 GP100	17,888.00	8.631%	642		642	1,776	2,418
FMB8 IS385	3,248.00	1.567%	117		117	322	439
Total	**207,244.51**	**100.000%**	**$ 7,442**	**$ -**	**$ 7,442**	**$ 19,618**	**$ 27,061**

Allocation Basis: **Work Hours per FM Program (Excl. Fleet & Towing)**

Source of Allocation: **FY 16 Expenditure Report**

ALLOCATION SUMMARY

FM ADMIN (FMB1 GP100)

	Admin General	Admin Personnel	Total
FM ADMIN (FMB1 GP100)	$ 667	$ 346	$ 1,014
FM ACCOUNTING BUREAU (FMB2 GP100)	8,516	4,502	13,018
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	946	500	1,447
FM BUDGET MANAGEMENT (FMB3 GP100)	3,908	2,066	5,974
FM PURCHASING (FMB7 D1 & D2)	2,705	1,430	4,135
FM CONTROLS BUREAU (FMB8 GP100)	780	412	1,193
FM FLEET SERVICES BUREAU (FMB9 IS386)	43,189	-	43,189
FMB2 IS385	644	340	985
FMB2 IS390	118	62	181
FMB2 IS391	2,292	1,212	3,504
FMB2 SR130	14	7	22
FMB2 SR135	160	85	245
FMB2 SR150	523	276	799
FMB2 SR151	22	12	34
FMB3 IS391	1,402	741	2,144
FMB3 TF401	197	104	301
FMB4 GP100	19,580	10,351	29,931
FMB5 GP100	3,318	1,754	5,073
FMB7 GP100	4,575	2,418	6,993
FMB8 IS385	831	439	1,270
FMB9 EF340	12,015	-	12,015
Total	**$ 106,404**	**$ 27,061**	**$ 133,464**

(11) FM Accounting Bureau

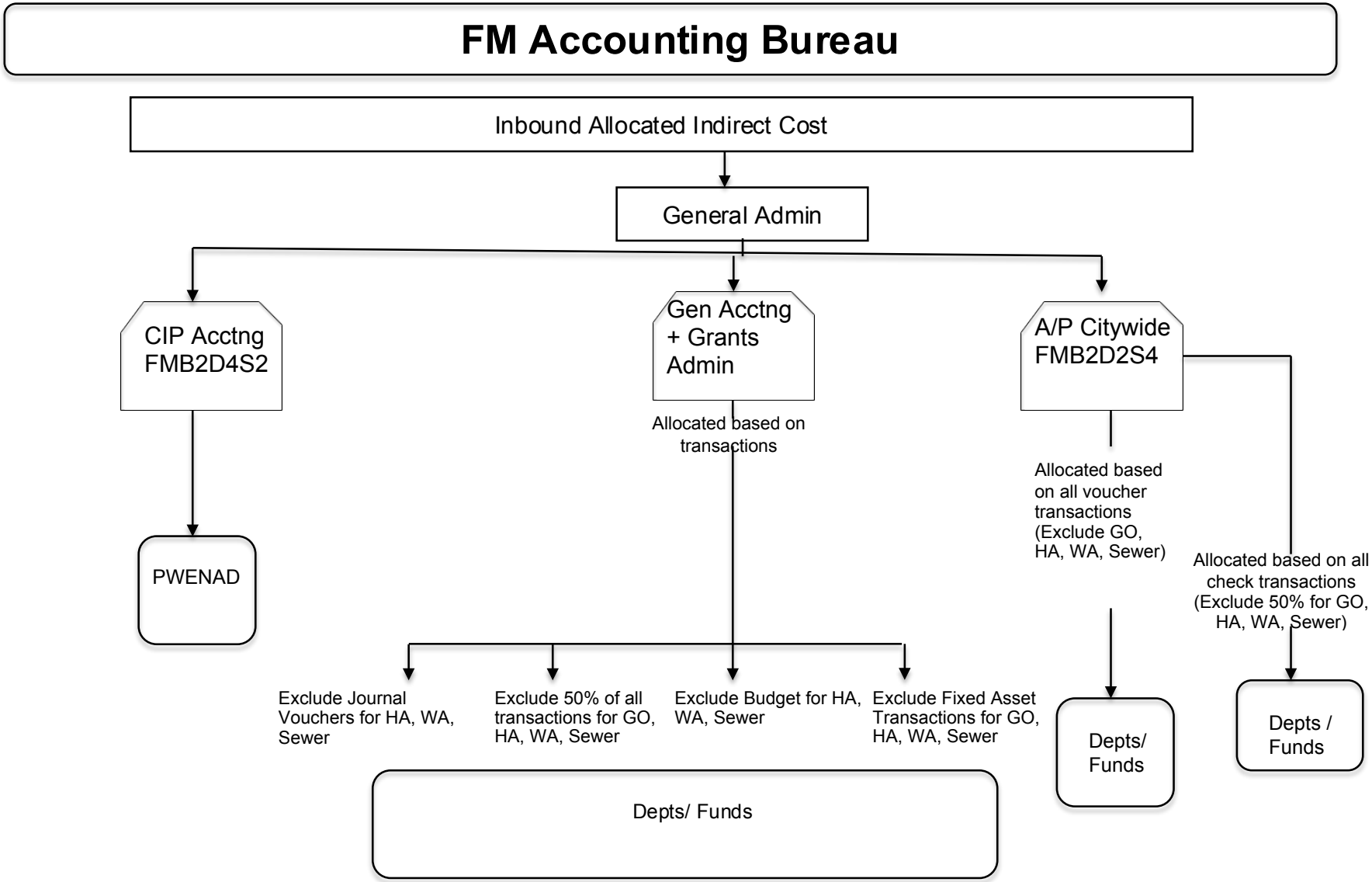
The Accounting Bureau of the Financial Management department is responsible for maintenance of the City's financial system, data processing of accounts payable and checks, payroll processing, indirect cost plan, certain billing and collections functions, and fixed asset control. These costs are allocated to Receiving Departments, as follows:

- **General Accounting Citywide –** represents costs associated with all aspects of the financial system control, including fixed assets, maintaining the financial books of the City, bank and system reconciliations, and issuing appropriate financial reports. Gas, Harbor, Water, and Sewer EF 311 do not receive some of these services and are therefore discounted in the allocation basis. These costs have been allocated based upon the total number of financial transactions, excluding checks, per Dept. / Bureau / Fund.

- **Accounts Payable –** represents costs associated with the City vendor payment process, including coordinating year end close, encumbrance review, maintaining the citywide vendor file, processing state & federal legal reporting requirements for 1099's, and assisting all departments with Advanced Purchasing and Inventory Control System and other payment related topics. Gas, Harbor, Water, and Sewer EF 311 do not receive some of these services and are therefore discounted in the allocation basis. These costs have been allocated based upon the number of check and voucher transactions per Dept. / Bureau / Fund.

- **CIP Accounting –** represents costs associated with the accounting and financial support provided to capital improvement projects. These costs have been allocated directly to the Public Works Engineering Administration Department.

The following chart illustrates the functions and measures used to allocate FM Accounting Bureau costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:


FM Accounting Bureau
Inbound Allocated Indirect Cost
General Admin
CIP Acctng FMB2D4S2
Gen Acctng + Grants Admin
A/P Citywide FMB2D2S4
Allocated based on transactions
Allocated based on all voucher transactions (Exclude GO, HA, WA, Sewer)
Allocated based on all check transactions (Exclude 50% for GO, HA, WA, Sewer)
PWENAD
Exclude Journal Vouchers for HA, WA, Sewer
Exclude 50% of all transactions for GO, HA, WA, Sewer
Exclude Budget for HA, WA, Sewer
Exclude Fixed Asset Transactions for GO, HA, WA, Sewer
Depts/ Funds
Depts / Funds
Depts/ Funds

(11.1) FM Accounting Bureau Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

FM ACCOUNTING BUREAU (FMB2 GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 2,404,879	$ -	$ 2,404,879
Total Deductions	$ -	$ -	$ -
Incoming Costs			
CIVIC CENTER AND ECOC COSTS	$ 105,755	$ -	$ 105,755
CITY AUDITOR (AU GP100)	3,798	53	3,851
CITY CLERK (CC GP100)	87,334	2,704	90,038
CITY MANAGER (CM GP100)	7,603	630	8,233
CIVIL SERVICE (CS GP100)	11,497	287	11,784
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	7,114	60	7,174
FM ADMIN (FMB1 GP100)	3,499	9,519	13,018
FM ACCOUNTING BUREAU (FMB2 GP100)		4,487	4,487
FM BUDGET MANAGEMENT (FMB3 GP100)		5,033	5,033
FM PURCHASING (FMB7 D1 & D2)		1,895	1,895
FM CONTROLS BUREAU (FMB8 GP100)		1,263	1,263
LEGISLATIVE (LD GP100)		21,690	21,690
LAW (LW GP100)		8,902	8,902
TECHNICAL SERVICES (TS IS385)		1,740	1,740
Total Incoming Costs	**$ 226,599**	**$ 58,263**	**$ 284,862**
Revenue	$ (1,000)	$ -	$ (1,000)
Total Cost Adjustments	**$ (1,000)**	**$ -**	**$ (1,000)**
Total Costs to be Allocated	**$ 2,630,478**	**$ 58,263**	**$ 2,688,741**

DEPARTMENTAL EXPENSE DETAIL

FM ACCOUNTING BUREAU (FMB2 GP100)

Expense Type	Total	General Admin	General Accounting Citywide	Accounts Payable Citywide	CIP Accounting
Personnel					
Salaries & Benefits	$ 2,173,091	$ -	$ 1,267,159	$ 460,702	$ 445,230
Subtotal Personnel Cost	**$ 2,173,091**	**$ -**	**$ 1,267,159**	**$ 460,702**	**$ 445,230**
Operating Services & Supplies					
Materials, Supplies, & Services	$ 74,590	$ -	$ 66,626	$ 7,893	$ 72
inernal Support	157,198	-	(1,373)	93,751	$ 64,819
Subtotal Operating Cost	**$ 231,788**	**$ -**	**$ 65,253**	**$ 101,644**	**$ 64,891**
DEPARTMENTAL EXPENDITURES	**$ 2,404,879**	**$ -**	**$ 1,332,412**	**$ 562,346**	**$ 510,121**
Disallowed Costs					
	$ -	$ -	$ -	$ -	$ -
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments					
Revenue	$ (1,000)	$ -	$ (1,000)	$ -	$ -
Subtotal Cost Adjustments	**$ (1,000)**	**$ -**	**$ (1,000)**	**$ -**	**$ -**
FUNCTIONAL COST	**$ 2,403,879**	**$ -**	**$ 1,331,412**	**$ 562,346**	**$ 510,121**
First Allocation					
Incoming - All Others	$ 226,599	$ -	$ 125,504	$ 53,009	$ 48,086
Reallocate Admin Costs	-	-	-	-	-
Unallocated Costs	-		-	-	-
Subtotal of First Allocation	**$ 2,630,478**	**$ -**	**$ 1,456,916**	**$ 615,354**	**$ 558,207**
Second Allocation					
Incoming - All Others	$ 58,263	$ -	$ 32,269	$ 13,630	$ 12,364
Reallocate Admin Costs	-	-	-	-	-
Unallocated Costs	-		-	-	-
Subtotal of Second Allocation	**$ 58,263**	**$ -**	**$ 32,269**	**$ 13,630**	**$ 12,364**
TOTAL ALLOCATED	**$ 2,688,741**	**$ -**	**$ 1,489,186**	**$ 628,984**	**$ 570,571**

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Accounting Citywide							
CITY AUDITOR (AU GP100)	695.00	0.058%	$ 850	$ -	$ 850	$ -	$ 850
CITY CLERK (CC GP100)	3,575.00	0.300%	4,370		4,370		4,370
CITY MANAGER (CM GP100)	3,698.00	0.310%	4,520		4,520		4,520
CIVIL SERVICE (CS GP100)	7,477.00	0.627%	9,140		9,140		9,140
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	1,953.00	0.164%	2,387		2,387		2,387
FIRE ADMIN (FDB1+FDEO)	2,045.00	0.172%	2,500		2,500		2,500
FM ADMIN (FMB1 GP100)	1,151.00	0.097%	1,407		1,407		1,407
FM ACCOUNTING BUREAU (FMB2 GP100)	2,970.00	0.249%	3,631		3,631		3,631
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	1,501.00	0.126%	1,835		1,835	41	1,876
FM BUDGET MANAGEMENT (FMB3 GP100)	1,126.00	0.094%	1,376		1,376	31	1,408
FM PURCHASING (FMB7 D1 & D2)	1,286.00	0.108%	1,572		1,572	36	1,608
FM CONTROLS BUREAU (FMB8 GP100)	511.00	0.043%	625		625	14	639
FM FLEET SERVICES BUREAU (FMB9 IS386)	24,626.00	2.066%	30,103		30,103	680	30,783
LEGISLATIVE (LD GP100)	6,616.00	0.555%	8,087		8,087	183	8,270
LAW (LW GP100)	10,362.00	0.869%	12,667		12,667	286	12,953
PUBLIC WORKS ADM (PWBO & PWDI GP100)	2,550.00	0.214%	3,117		3,117	70	3,188
PW ENGR ADMIN (PWENAD)	1,590.00	0.133%	1,944		1,944	44	1,988
TECHNICAL SERVICES (TS IS385)	22,589.00	1.895%	27,613		27,613	624	28,237
APAD EF320	12,360.00	1.037%	15,109		15,109	341	15,450
APCI CP201	4,436.00	0.372%	5,423		5,423	123	5,545
APCI EF320 (CIP)	8,916.00	0.748%	10,899		10,899	246	11,145
APCI EF320	88.00	0.007%	108		108	2	110
APOP EF320 (CIP)	76.00	0.006%	93		93	2	95
APOP EF320	5,790.00	0.486%	7,078		7,078	160	7,238
APPA EF320	6.00	0.001%	7		7	0	8
AU IS391	457.00	0.038%	559		559	13	571
AU TF401	398.00	0.033%	487		487	11	498
CCEL GP100	1,428.00	0.120%	1,746		1,746	39	1,785
CM SR120	594.00	0.050%	726		726	16	743
CM SR133	3,744.00	0.314%	4,577		4,577	103	4,680
CM TF401	146.00	0.012%	178		178	4	183
CM TF411	923.00	0.077%	1,128		1,128	25	1,154
CMCI TF401 (CIP)	13,785.00	1.157%	16,851		16,851	381	17,232
CP GP100	1,548.00	0.130%	1,892		1,892	43	1,935
CP SR120	1,341.00	0.113%	1,639		1,639	37	1,676

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
CSDD IS390	4.00	0.000%	$ 5	$ -	$ 5	$ 0	$ 5
CSDD IS391	405.00	0.034%	495		495	11	506
DCDP SR120	277.00	0.023%	339		339	8	346
DCEC GP100	2,700.00	0.227%	3,301		3,301	75	3,375
DVAD EF337	19,581.00	1.643%	23,936		23,936	541	24,477
DVAD GP100	1,306.00	0.110%	1,596		1,596	36	1,633
DVAD SA270	12.00	0.001%	15		15	0	15
DVAD SR135	12.00	0.001%	15		15	0	15
DVAD SR150	28.00	0.002%	34		34	1	35
DVBR CP203	1,188.00	0.100%	1,452		1,452	33	1,485
DVBU EF337	78,089.00	6.552%	95,457		95,457	2,157	97,614
DVHC SA270	9,152.00	0.768%	11,188		11,188	253	11,440
DVHC SA277	1,055.00	0.089%	1,290		1,290	29	1,319
DVHC SR135	3,882.00	0.326%	4,745		4,745	107	4,853
DVHC SR149	505.00	0.042%	617		617	14	631
DVHS DS600	13.00	0.001%	16		16	0	16
DVHS SR132	5.00	0.000%	6		6	0	6
DVHS SR135	34.00	0.003%	42		42	1	43
DVNS EF337	2,676.00	0.225%	3,271		3,271	74	3,345
DVNS GP100	7,155.00	0.600%	8,746		8,746	198	8,944
DVNS SR150	14,309.00	1.201%	17,492		17,492	395	17,887
DVPL EF337	27,702.00	2.324%	33,863		33,863	765	34,628
DVPL GP100	427.00	0.036%	522		522	12	534
DVPL SR120	249.00	0.021%	304		304	7	311
DVRD SA270	10.00	0.001%	12		12	0	13
EPBD GP100	4,591.00	0.385%	5,612		5,612	127	5,739
EPBD IS380	220.00	0.018%	269		269	6	275
EPBD SR132	5,594.00	0.469%	6,838		6,838	155	6,993
EPBD SR136	835.00	0.070%	1,021		1,021	23	1,044
EPBD TF401	5,866.00	0.492%	7,171		7,171	162	7,333
EPBD TF403	612.00	0.051%	748		748	17	765
EPBD TF411	526.00	0.044%	643		643	15	658
EPEO GP100	247.00	0.021%	302		302	7	309
EPEO SR150	136.00	0.011%	166		166	4	170
EPEO TF401	136.00	0.011%	166		166	4	170
EPWD GP100	630.00	0.053%	770		770	17	788
EPWD SR150	32,027.00	2.687%	39,150		39,150	885	40,035
FDB1 SR120	6.00	0.001%	7		7	0	8

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
FDB2 GP100	9,840.00	0.826%	$ 12,029	$ -	$ 12,029	$ 272	$ 12,300
FDB2 SR131	1,488.00	0.125%	1,819		1,819	41	1,860
FDB2 TF401	301.00	0.025%	368		368	8	376
FDB3 GP100	2,951.00	0.248%	3,607		3,607	82	3,689
FDB3 SR120	833.00	0.070%	1,018		1,018	23	1,041
FDB4 CP201	78.00	0.007%	95		95	2	98
FDB4 DS600	4.00	0.000%	5		5	0	5
FDB4 GP100	10,603.00	0.890%	12,961		12,961	293	13,254
FDB4 SR120	12.00	0.001%	15		15	0	15
FDB4 SR121	38.00	0.003%	46		46	1	48
FDB4 TF401	2,005.00	0.168%	2,451		2,451	55	2,506
FDB4 TF403	789.00	0.066%	964		964	22	986
FMB2 IS385	421.00	0.035%	515		515	12	526
FMB2 IS390	439.00	0.037%	537		537	12	549
FMB2 IS391	1,038.00	0.087%	1,269		1,269	29	1,298
FMB2 SR130	437.00	0.037%	534		534	12	546
FMB2 SR135	421.00	0.035%	515		515	12	526
FMB2 SR150	1,283.00	0.108%	1,568		1,568	35	1,604
FMB2 SR151	387.00	0.032%	473		473	11	484
FMB3 IS391	513.00	0.043%	627		627	14	641
FMB3 TF401	438.00	0.037%	535		535	12	548
FMB4 EF301	210.00	0.018%	257		257	6	263
FMB4 GP100	18,329.00	1.538%	22,406		22,406	506	22,912
FMB5 GP100	2,233.00	0.187%	2,730		2,730	62	2,791
FMB7 GP100	20,476.00	1.718%	25,030		25,030	566	25,596
FMB7 IS386	10.00	0.001%	12		12	0	13
FMB8 IS385	355.00	0.030%	434		434	10	444
FMB9 EF340	4,346.00	0.365%	5,313		5,313	120	5,433
FMB9 IS386 (CIP)	16.00	0.001%	20		20	0	20
FMB9 SR182 (CIP)	34.00	0.003%	42		42	1	43
GOBS EF301	13,570.50	1.139%	16,589		16,589	375	16,964
GOBS EF303	78.00	0.007%	95		95	2	98
GOBS NX420	2,759.50	0.232%	3,373		3,373	76	3,449
GOEC EF301	40,619.00	3.408%	49,653		49,653	1,122	50,775
GOEL EF331	893.50	0.075%	1,092		1,092	25	1,117
GOEO EF301	311.00	0.026%	380		380	9	389
GOEO NX420	415.00	0.035%	507		507	11	519
GOGS EF301	8,139.50	0.683%	9,950		9,950	225	10,175

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
GOOP EF301	3.00	0.000%	$ 4	$ -	$ 4	$ 0	$ 4
GOOP NX420	3,455.50	0.290%	4,224		4,224	95	4,319
GOOP SR134	542.50	0.046%	663		663	15	678
HA HR430	131,046.50	10.995%	160,193		160,193	3,620	163,813
HECH EX440	79.00	0.007%	97		97	2	99
HECH GP100	2,836.00	0.238%	3,467		3,467	78	3,545
HECH SR130	20,969.00	1.759%	25,633		25,633	579	26,212
HEEH GP100	14.00	0.001%	17		17	0	18
HEEH SR130	14,559.00	1.222%	17,797		17,797	402	18,199
HEEH SR131	1,972.00	0.165%	2,411		2,411	54	2,465
HEEO SR130	7,605.00	0.638%	9,296		9,296	210	9,507
HEHA SR151	6,250.00	0.524%	7,640		7,640	173	7,813
HEHS IS390	4.00	0.000%	5		5	0	5
HEHS SR130	4,060.00	0.341%	4,963		4,963	112	5,075
HEPH GP100	10.00	0.001%	12		12	0	13
HEPH SR130	7,112.00	0.597%	8,694		8,694	196	8,890
HEPR SR120	97.00	0.008%	119		119	3	121
HEPR SR130	16,874.00	1.416%	20,627		20,627	466	21,093
HEPY DS600	30.00	0.003%	37		37	1	38
HEPY SR130	16,413.00	1.377%	20,063		20,063	453	20,517
HREB IS391	14.00	0.001%	17		17	0	18
HREO IS390	517.00	0.043%	632		632	14	646
HREO IS391	890.00	0.075%	1,088		1,088	25	1,113
HRLA IS391	523.00	0.044%	639		639	14	654
HRLO IS391	10.00	0.001%	12		12	0	13
HRPO IS391	2,931.00	0.246%	3,583		3,583	81	3,664
HRPS IS390	42.00	0.004%	51		51	1	53
HRPS IS391	336.00	0.028%	411		411	9	420
HRRM IS390	2,589.00	0.217%	3,165		3,165	72	3,236
HRWD GP100	743.00	0.062%	908		908	21	929
HRWD SR150	21,630.00	1.815%	26,441		26,441	597	27,038
LS GP100	912.00	0.077%	1,115		1,115	25	1,140
LS GP103	26,611.00	2.233%	32,530		32,530	735	33,265
LS IS380	487.00	0.041%	595		595	13	609
LS SR120	4,127.00	0.346%	5,045		5,045	114	5,159
LWCC01 IS390	839.50	0.070%	1,026		1,026	23	1,049
LWCC02 IS390	839.50	0.070%	1,026		1,026	23	1,049
LWHR IS391	438.00	0.037%	535		535	12	548

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PD GP100	56,666.00	4.755%	$ 69,269	$ -	$ 69,269	$ 1,565	$ 70,834
PDAD CP201	62.00	0.005%	76		76	2	78
PDAD SR120	4,970.00	0.417%	6,075		6,075	137	6,213
PDAD TF401	14.00	0.001%	17		17	0	18
PDDT TF401	48.00	0.004%	59		59	1	60
PDFB SR120	211.00	0.018%	258		258	6	264
PDFB SR121	2.00	0.000%	2		2	0	3
PDFB TF401	56.00	0.005%	68		68	2	70
PDFB TF403	50.00	0.004%	61		61	1	63
PDPT SR121	590.00	0.050%	721		721	16	738
PDPT TF401	747.00	0.063%	913		913	21	934
PDSU DS600	8.00	0.001%	10		10	0	10
PDSU TF401	1,319.00	0.111%	1,612		1,612	36	1,649
PDSU TF403	597.00	0.050%	730		730	16	746
PRAC GP105	10,360.00	0.869%	12,664		12,664	286	12,950
PRAC TF401	377.00	0.032%	461		461	10	471
PRBS GP105	5,156.00	0.433%	6,303		6,303	142	6,445
PRBS IS390	168.00	0.014%	205		205	5	210
PRBS SR120	134.00	0.011%	164		164	4	168
PRBS TF401	2,570.00	0.216%	3,142		3,142	71	3,213
PRBS TF403	2,509.00	0.211%	3,067		3,067	69	3,136
PRBS TF411	72.00	0.006%	88		88	2	90
PRCI CP201 (CIP)	395.00	0.033%	483		483	11	494
PRCI CP201	170.00	0.014%	208		208	5	213
PRCI TF401 (CIP)	16.00	0.001%	20		20	0	20
PRCI TF403 (CIP)	422.00	0.035%	516		516	12	528
PRCI TF403	2.00	0.000%	2		2	0	3
PRCR GP100	6.00	0.001%	7		7	0	8
PRCR GP105	48,473.00	4.067%	59,254		59,254	1,339	60,593
PRCR SR120	10,089.00	0.847%	12,333		12,333	279	12,612
PRCR SR133	217.00	0.018%	265		265	6	271
PRCR TF401	4,476.00	0.376%	5,472		5,472	124	5,595
PREO GP105	602.00	0.051%	736		736	17	753
PREO TF401	439.00	0.037%	537		537	12	549
PREO TF403	439.00	0.037%	537		537	12	549
PRMB TF401	8,088.00	0.679%	9,887		9,887	223	10,110
PRMB TF403	13,200.00	1.108%	16,136		16,136	365	16,500
PRMB TF411	2,984.00	0.250%	3,648		3,648	82	3,730

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PRMD GP105	8,132.00	0.682%	$ 9,941	$ -	$ 9,941	$ 225	$ 10,165
PRMD SR120	1,003.00	0.084%	1,226		1,226	28	1,254
PRMD SR182 (CIP)	154.00	0.013%	188		188	4	193
PRMD TF401	3,828.00	0.321%	4,679		4,679	106	4,785
PRMD TF403	3,542.00	0.297%	4,330		4,330	98	4,428
PRMD TF411	652.00	0.055%	797		797	18	815
PRPD CP201	14.00	0.001%	17		17	0	18
PWAD CP201	40.00	0.003%	49		49	1	50
PWAD CP202	2.00	0.000%	2		2	0	3
PWAD SR181 (CIP)	20.00	0.002%	24		24	1	25
PWBO CP201	2,356.00	0.198%	2,880		2,880	65	2,945
PWCI CP201 (CIP)	9,584.00	0.804%	11,716		11,716	265	11,980
PWCI CP201	112.00	0.009%	137		137	3	140
PWCI CP202 (CIP)	44.00	0.004%	54		54	1	55
PWCI CP209 (CIP)	1,583.00	0.133%	1,935		1,935	44	1,979
PWCI EF320 (CIP)	42.00	0.004%	51		51	1	53
PWCI EF330 (CIP)	12.00	0.001%	15		15	0	15
PWCI IS380 (CIP)	645.00	0.054%	788		788	18	806
PWCI IS386 (CIP)	241.00	0.020%	295		295	7	301
PWCI SR181 (CIP)	4,786.00	0.402%	5,850		5,850	132	5,983
PWCI SR182 (CIP)	5,701.00	0.478%	6,969		6,969	157	7,126
PWCI TF401 (CIP)	114.00	0.010%	139		139	3	143
PWCI TF401	4.00	0.000%	5		5	0	5
PWCI TF403 (CIP)	8.00	0.001%	10		10	0	10
PWCI TF410 (CIP)	158.00	0.013%	193		193	4	198
PWDI CP201	209.00	0.018%	255		255	6	261
PWEN CP201 (CIP)	502.00	0.042%	614		614	14	628
PWEN CP201	35,068.00	2.942%	42,868		42,868	969	43,836
PWEN DS600	42.00	0.004%	51		51	1	53
PWEN GP100	13,462.00	1.130%	16,456		16,456	372	16,828
PWEN IS380	1,612.00	0.135%	1,971		1,971	45	2,015
PWEN IS386 (CIP)	322.00	0.027%	394		394	9	403
PWEN SR120	44.00	0.004%	54		54	1	55
PWEN SR182 (CIP)	2.00	0.000%	2		2	0	3
PWEN TF401	1,017.00	0.085%	1,243		1,243	28	1,271
PWEN TF411	5,716.00	0.480%	6,987		6,987	158	7,145
PWEV EF330 (CIP)	16.00	0.001%	20		20	0	20
PWEV EF330	18,271.00	1.533%	22,335		22,335	505	22,839

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PWEV GP100	2,577.00	0.216%	$ 3,150	$ -	$ 3,150	$ 71	$ 3,221
PWEV TF401	442.00	0.037%	540		540	12	553
PWPS CP201	92.00	0.008%	112		112	3	115
PWPS GP100	13,233.00	1.110%	16,176		16,176	366	16,542
PWPS IS380	2,918.00	0.245%	3,567		3,567	81	3,648
PWPS SR120	12.00	0.001%	15		15	0	15
PWPS TF401	411.00	0.034%	502		502	11	514
PWPS TF411	845.00	0.071%	1,033		1,033	23	1,056
TSCS SR133	26.00	0.002%	32		32	1	33
TSIS SR120	6.00	0.001%	7		7	0	8
WATER DEPT EF 310	45,166.50	3.790%	55,212		55,212	1,248	56,460
WATER/SEWER DEPT EF 311	10,259.50	0.861%	12,541		12,541	283	12,825
Total	**1,191,835.50**	**100.000%**	**$1,456,916**	**$ -**	**$ 1,456,916**	**$ 32,269**	**$ 1,489,186**

Allocation Basis: **# of Financial Transactions (Excl. Journal Vouchers & Budget HA, WA, Swr, Budget) (Excl. 50% of Transactions & Fixed Assets for GO, HA, WA, Swr)**

Source of Allocation: **FY 16 Transaction Report**

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounts Payable Citywide							
CITY AUDITOR (AU GP100)	626.00	0.312%	$ 1,921	$ -	$ 1,921	$ -	$ 1,921
CITY CLERK (CC GP100)	334.00	0.167%	1,025		1,025		1,025
CITY MANAGER (CM GP100)	664.00	0.331%	2,037		2,037		2,037
CIVIL SERVICE (CS GP100)	714.00	0.356%	2,191		2,191		2,191
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	667.00	0.333%	2,047		2,047		2,047
FIRE ADMIN (FDB1+FDEO)	744.00	0.371%	2,283		2,283		2,283
FM ADMIN (FMB1 GP100)	185.00	0.092%	568		568		568
FM ACCOUNTING BUREAU (FMB2 GP100)	279.00	0.139%	856		856		856
FM BUDGET MANAGEMENT (FMB3 GP100)	188.00	0.094%	577		577	13	590
FM CONTROLS BUREAU (FMB8 GP100)	66.00	0.033%	203		203	5	207
FM FLEET SERVICES BUREAU (FMB9 IS386)	12,617.00	6.291%	38,713		38,713	876	39,589
LEGISLATIVE (LD GP100)	1,549.00	0.772%	4,753		4,753	108	4,860
LAW (LW GP100)	908.00	0.453%	2,786		2,786	63	2,849
PUBLIC WORKS ADM (PWBO & PWDI GP100)	589.00	0.294%	1,807		1,807	41	1,848
TECHNICAL SERVICES (TS IS385)	9,299.00	4.637%	28,533		28,533	646	29,178
APAD EF320	1,825.00	0.910%	5,600		5,600	127	5,726
APCI EF320 (CIP)	482.00	0.240%	1,479		1,479	33	1,512
APOP EF320	2,888.00	1.440%	8,861		8,861	200	9,062
AU TF401	10.00	0.005%	31		31	1	31
CCEL GP100	1,707.00	0.851%	5,238		5,238	118	5,356
CM SR120	247.00	0.123%	758		758	17	775
CM SR133	759.00	0.378%	2,329		2,329	53	2,382
CM TF401	8.00	0.004%	25		25	1	25
CM TF411	2.00	0.001%	6		6	0	6
CMCI TF401 (CIP)	1,946.00	0.970%	5,971		5,971	135	6,106
CP GP100	902.00	0.450%	2,768		2,768	63	2,830
CP SR120	67.00	0.033%	206		206	5	210
CSDD IS391	28.00	0.014%	86		86	2	88
DCDP SR120	68.00	0.034%	209		209	5	213
DCEC GP100	326.00	0.163%	1,000		1,000	23	1,023
DVAD EF337	413.00	0.206%	1,267		1,267	29	1,296
DVAD GP100	484.00	0.241%	1,485		1,485	34	1,519
DVBU EF337	2,095.00	1.045%	6,428		6,428	145	6,574
DVHC SA270	958.00	0.478%	2,939		2,939	67	3,006
DVHC SA277	38.00	0.019%	117		117	3	119

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
DVHC SR135	948.00	0.473%	$ 2,909	$ -	$ 2,909	$ 66	$ 2,975
DVHC SR149	36.00	0.018%	110		110	2	113
DVHS DS600	6.00	0.003%	18		18	0	19
DVHS SR135	2.00	0.001%	6		6	0	6
DVNS EF337	275.00	0.137%	844		844	19	863
DVNS GP100	1,133.00	0.565%	3,476		3,476	79	3,555
DVNS SR150	2,982.00	1.487%	9,150		9,150	207	9,357
DVPL EF337	2,066.00	1.030%	6,339		6,339	143	6,483
DVPL GP100	50.00	0.025%	153		153	3	157
DVPL SR120	138.00	0.069%	423		423	10	433
EPBD GP100	1,626.00	0.811%	4,989		4,989	113	5,102
EPBD IS380	44.00	0.022%	135		135	3	138
EPBD SR132	166.00	0.083%	509		509	12	521
EPBD SR136	82.00	0.041%	252		252	6	257
EPBD TF401	123.00	0.061%	377		377	9	386
EPBD TF411	2.00	0.001%	6		6	0	6
EPWD GP100	314.00	0.157%	963		963	22	985
EPWD SR150	3,970.00	1.980%	12,181		12,181	276	12,457
FDB2 GP100	1,136.00	0.566%	3,486		3,486	79	3,564
FDB2 SR131	35.00	0.017%	107		107	2	110
FDB3 GP100	2,379.00	1.186%	7,300		7,300	165	7,465
FDB3 SR120	262.00	0.131%	804		804	18	822
FDB4 CP201	8.00	0.004%	25		25	1	25
FDB4 DS600	34.00	0.017%	104		104	2	107
FDB4 GP100	6,648.00	3.315%	20,398		20,398	462	20,860
FDB4 TF401	1,649.00	0.822%	5,060		5,060	114	5,174
FDB4 TF403	230.00	0.115%	706		706	16	722
FMB2 IS385	2.00	0.001%	6		6	0	6
FMB2 IS391	99.00	0.049%	304		304	7	311
FMB2 SR135	4.00	0.002%	12		12	0	13
FMB2 SR150	4.00	0.002%	12		12	0	13
FMB3 IS391	20.00	0.010%	61		61	1	63
FMB4 GP100	2,047.00	1.021%	6,281		6,281	142	6,423
FMB5 GP100	436.00	0.217%	1,338		1,338	30	1,368
FMB7 GP100	573.00	0.286%	1,758		1,758	40	1,798
FMB8 IS385	4.00	0.002%	12		12	0	13
FMB9 EF340	1,260.00	0.628%	3,866		3,866	87	3,954
GOBS EF301	5,944.50	2.964%	18,240		18,240	413	18,652

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
GOBS NX420	15.50	0.008%	$ 48	$ -	$ 48	$ 1	$ 49
GOEC EF301	902.50	0.450%	2,769		2,769	63	2,832
GOEL EF331	86.50	0.043%	265		265	6	271
GOEO EF301	37.00	0.018%	114		114	3	116
GOEO NX420	0.50	0.000%	2		2	0	2
GOGS EF301	161.00	0.080%	494		494	11	505
GOOP NX420	163.00	0.081%	500		500	11	511
GOOP SR134	16.50	0.008%	51		51	1	52
HA HR430	7,460.50	3.720%	22,891		22,891	518	23,409
HECH GP100	1,229.00	0.613%	3,771		3,771	85	3,856
HECH SR130	4,379.00	2.184%	13,436		13,436	304	13,740
HEEH SR130	2,263.00	1.128%	6,944		6,944	157	7,101
HEEH SR131	139.00	0.069%	426		426	10	436
HEEO SR130	1,757.00	0.876%	5,391		5,391	122	5,513
HEHA SR151	2,174.00	1.084%	6,671		6,671	151	6,821
HEPH GP100	8.00	0.004%	25		25	1	25
HEPR SR120	56.00	0.028%	172		172	4	176
HEPR SR130	1,927.00	0.961%	5,913		5,913	134	6,046
HEPY SR130	4,181.00	2.085%	12,829		12,829	290	13,119
HREO IS390	29.00	0.014%	89		89	2	91
HREO IS391	249.00	0.124%	764		764	17	781
HRLA IS391	266.00	0.133%	816		816	18	835
HRPO IS391	747.00	0.372%	2,292		2,292	52	2,344
HRPS IS390	6.00	0.003%	18		18	0	19
HRPS IS391	128.00	0.064%	393		393	9	402
HRRM IS390	1,412.00	0.704%	4,332		4,332	98	4,431
HRWD GP100	214.00	0.107%	657		657	15	671
HRWD SR150	1,494.00	0.745%	4,584		4,584	104	4,688
LS GP100	32.00	0.016%	98		98	2	100
LS GP103	6,071.00	3.027%	18,628		18,628	421	19,049
LS IS380	4.00	0.002%	12		12	0	13
LS SR120	54.00	0.027%	166		166	4	169
LWCC01 IS390	609.50	0.304%	1,870		1,870	42	1,912
LWCC02 IS390	609.50	0.304%	1,870		1,870	42	1,912
LWHR IS391	42.00	0.021%	129		129	3	132
PD GP100	10,989.00	5.479%	33,718		33,718	763	34,481
PDAD SR120	877.00	0.437%	2,691		2,691	61	2,752
PDFB SR120	136.00	0.068%	417		417	9	427

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PDPT TF401	2.00	0.001%	$ 6	$ -	$ 6	$ 0	$ 6
PDSU DS600	2.00	0.001%	6		6	0	6
PDSU TF401	175.00	0.087%	537		537	12	549
PDSU TF403	93.00	0.046%	285		285	6	292
PRAC GP105	2,166.00	1.080%	6,646		6,646	150	6,796
PRBS GP105	777.00	0.387%	2,384		2,384	54	2,438
PRBS IS390	42.00	0.021%	129		129	3	132
PRBS TF401	240.00	0.120%	736		736	17	753
PRBS TF403	194.00	0.097%	595		595	13	609
PRCI CP201 (CIP)	74.00	0.037%	227		227	5	232
PRCI TF403 (CIP)	157.00	0.078%	482		482	11	493
PRCR DS600	50.00	0.025%	153		153	3	157
PRCR GP100	10.00	0.005%	31		31	1	31
PRCR GP105	8,416.00	4.196%	25,823		25,823	584	26,407
PRCR SR120	415.00	0.207%	1,273		1,273	29	1,302
PRCR SR133	100.00	0.050%	307		307	7	314
PRCR TF401	633.00	0.316%	1,942		1,942	44	1,986
PREO GP105	1,634.00	0.815%	5,014		5,014	113	5,127
PREO TF401	59.00	0.029%	181		181	4	185
PREO TF403	59.00	0.029%	181		181	4	185
PRMB TF401	1,317.00	0.657%	4,041		4,041	91	4,132
PRMB TF403	3,912.00	1.951%	12,003		12,003	272	12,275
PRMB TF411	760.00	0.379%	2,332		2,332	53	2,385
PRMD DS600	50.00	0.025%	153		153	3	157
PRMD GP105	4,618.00	2.303%	14,170		14,170	321	14,490
PRMD SR182 (CIP)	63.00	0.031%	193		193	4	198
PRMD TF401	579.00	0.289%	1,777		1,777	40	1,817
PRMD TF403	990.00	0.494%	3,038		3,038	69	3,106
PRMD TF411	307.00	0.153%	942		942	21	963
PWCI CP201 (CIP)	2,242.00	1.118%	6,879		6,879	156	7,035
PWCI CP209 (CIP)	500.00	0.249%	1,534		1,534	35	1,569
PWCI IS380 (CIP)	197.00	0.098%	604		604	14	618
PWCI IS386 (CIP)	2.00	0.001%	6		6	0	6
PWCI SR181 (CIP)	908.00	0.453%	2,786		2,786	63	2,849
PWCI SR182 (CIP)	1,152.00	0.574%	3,535		3,535	80	3,615
PWCI TF401 (CIP)	68.00	0.034%	209		209	5	213
PWCI TF410 (CIP)	26.00	0.013%	80		80	2	82
PWEN DS600	62.00	0.031%	190		190	4	195

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PWEN GP100	2,911.00	1.452%	$ 8,932	$ -	$ 8,932	$ 202	$ 9,134
PWEN IS380	359.00	0.179%	1,102		1,102	25	1,126
PWEN IS386 (CIP)	107.00	0.053%	328		328	7	336
PWEN TF401	349.00	0.174%	1,071		1,071	24	1,095
PWEN TF411	653.00	0.326%	2,004		2,004	45	2,049
PWEV EF330	2,386.00	1.190%	7,321		7,321	166	7,487
PWEV GP100	1,408.00	0.702%	4,320		4,320	98	4,418
PWEV TF401	14.00	0.007%	43		43	1	44
PWPS GP100	8,946.00	4.461%	27,449		27,449	621	28,070
PWPS IS380	1,335.00	0.666%	4,096		4,096	93	4,189
PWPS SR136	2.00	0.001%	6		6	0	6
PWPS TF411	43.00	0.021%	132		132	3	135
TSCS SR133	329.00	0.164%	1,009		1,009	23	1,032
WATER DEPT EF 310	4,764.50	2.376%	14,619		14,619	331	14,950
WATER/SEWER DEPT EF 311	500.50	0.250%	1,536		1,536	35	1,570
XCAQ TF401	4.00	0.002%	12		12	0	13
XCDS EF303	8.00	0.004%	25		25	1	25
XCDS IS380	2.00	0.001%	6		6	0	6
XCDS TF403	3.00	0.001%	9		9	0	9
XCDS TF411	8.00	0.004%	25		25	1	25
XCEX GP100	258.00	0.129%	792		792	18	810
XCFR IS391	2,991.00	1.491%	9,177		9,177	208	9,385
XCGL IS390	3,850.00	1.920%	11,813		11,813	267	12,080
XCOT SR182 (CIP)	13.00	0.006%	40		40	1	41
XCRV GP100	2,664.00	1.328%	8,174		8,174	185	8,359
XCRV TF401 (CIP)	1.00	0.000%	3		3	0	3
XCSP IS385	54.00	0.027%	166		166	4	169
XCWC IS390	1,133.00	0.565%	3,476		3,476	79	3,555
XD IS390	58.00	0.029%	178		178	4	182
Total	**200,549.50**	**100.000%**	**$ 615,354**	**$ -**	**$ 615,354**	**$ 13,630**	**$ 628,984**

Allocation Basis: **All Check and Voucher Transactions (Excl. Vouchers GO, HA, WA, Swr) (Excl. 50% Checks GO, HA, WA, Swr)**

Source of Allocation: **FY 16 Transaction Report**

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
CIP Accounting								
PW ENGR ADMIN (PWENAD)		100.00	100.000%	$ 558,207	$ -	$ 558,207	$ 12,364	$ 570,571
	Total	**100.00**	**100.000%**	**$ 558,207**	**$ -**	**$ 558,207**	**$ 12,364**	**$ 570,571**

Allocation Basis: **Direct to PW Engineering Admin**

ALLOCATION SUMMARY

FM ACCOUNTING BUREAU (FMB2 GP100)

	General Accounting Citywide	Accounts Payable Citywide	CIP Accounting	Total
CITY AUDITOR (AU GP100)	$ 850	$ 1,921	$ -	$ 2,770
CITY CLERK (CC GP100)	4,370	1,025	-	5,395
CITY MANAGER (CM GP100)	4,520	2,037	-	6,558
CIVIL SERVICE (CS GP100)	9,140	2,191	-	11,331
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	2,387	2,047	-	4,434
FIRE ADMIN (FDB1+FDEO)	2,500	2,283	-	4,783
FM ADMIN (FMB1 GP100)	1,407	568	-	1,975
FM ACCOUNTING BUREAU (FMB2 GP100)	3,631	856	-	4,487
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	1,876	-	-	1,876
FM BUDGET MANAGEMENT (FMB3 GP100)	1,408	590	-	1,997
FM PURCHASING (FMB7 D1 & D2)	1,608	-	-	1,608
FM CONTROLS BUREAU (FMB8 GP100)	639	207	-	846
FM FLEET SERVICES BUREAU (FMB9 IS386)	30,783	39,589	-	70,373
LEGISLATIVE (LD GP100)	8,270	4,860	-	13,131
LAW (LW GP100)	12,953	2,849	-	15,802
PUBLIC WORKS ADM (PWBO & PWDI GP100)	3,188	1,848	-	5,036
PW ENGR ADMIN (PWENAD)	1,988	-	570,571	572,559
TECHNICAL SERVICES (TS IS385)	28,237	29,178	-	57,415
APAD EF320	15,450	5,726	-	21,177
APCI CP201	5,545	-	-	5,545
APCI EF320 (CIP)	11,145	1,512	-	12,658
APCI EF320	110	-	-	110
APOP EF320 (CIP)	95	-	-	95
APOP EF320	7,238	9,062	-	16,300
APPA EF320	8	-	-	8

ALLOCATION SUMMARY

FM ACCOUNTING BUREAU (FMB2 GP100)

	General Accounting Citywide	Accounts Payable Citywide	CIP Accounting	Total
AU IS391	$ 571	$ -	$ -	$ 571
AU TF401	498	31	-	529
CCEL GP100	1,785	5,356	-	7,141
CM SR120	743	775	-	1,518
CM SR133	4,680	2,382	-	7,062
CM TF401	183	25	-	208
CM TF411	1,154	6	-	1,160
CMCI TF401 (CIP)	17,232	6,106	-	23,338
CP GP100	1,935	2,830	-	4,765
CP SR120	1,676	210	-	1,887
CSDD IS390	5	-	-	5
CSDD IS391	506	88	-	594
DCDP SR120	346	213	-	560
DCEC GP100	3,375	1,023	-	4,398
DVAD EF337	24,477	1,296	-	25,773
DVAD GP100	1,633	1,519	-	3,151
DVAD SA270	15	-	-	15
DVAD SR135	15	-	-	15
DVAD SR150	35	-	-	35
DVBR CP203	1,485	-	-	1,485
DVBU EF337	97,614	6,574	-	104,188
DVHC SA270	11,440	3,006	-	14,446
DVHC SA277	1,319	119	-	1,438
DVHC SR135	4,853	2,975	-	7,827
DVHC SR149	631	113	-	744
DVHS DS600	16	19	-	35

ALLOCATION SUMMARY

FM ACCOUNTING BUREAU (FMB2 GP100)

	General Accounting Citywide	Accounts Payable Citywide	CIP Accounting	Total
DVHS SR132	$ 6	$ -	$ -	$ 6
DVHS SR135	43	6	-	49
DVNS EF337	3,345	863	-	4,208
DVNS GP100	8,944	3,555	-	12,499
DVNS SR150	17,887	9,357	-	27,244
DVPL EF337	34,628	6,483	-	41,111
DVPL GP100	534	157	-	691
DVPL SR120	311	433	-	744
DVRD SA270	13	-	-	13
EPBD GP100	5,739	5,102	-	10,841
EPBD IS380	275	138	-	413
EPBD SR132	6,993	521	-	7,514
EPBD SR136	1,044	257	-	1,301
EPBD TF401	7,333	386	-	7,719
EPBD TF403	765	-	-	765
EPBD TF411	658	6	-	664
EPEO GP100	309	-	-	309
EPEO SR150	170	-	-	170
EPEO TF401	170	-	-	170
EPWD GP100	788	985	-	1,773
EPWD SR150	40,035	12,457	-	52,492
FDB1 SR120	8	-	-	8
FDB2 GP100	12,300	3,564	-	15,865
FDB2 SR131	1,860	110	-	1,970
FDB2 TF401	376	-	-	376
FDB3 GP100	3,689	7,465	-	11,154

ALLOCATION SUMMARY

FM ACCOUNTING BUREAU (FMB2 GP100)

	General Accounting Citywide	Accounts Payable Citywide	CIP Accounting	Total
FDB3 SR120	$ 1,041	$ 822	$ -	$ 1,863
FDB4 CP201	98	25	-	123
FDB4 DS600	5	107	-	112
FDB4 GP100	13,254	20,860	-	34,114
FDB4 SR120	15	-	-	15
FDB4 SR121	48	-	-	48
FDB4 TF401	2,506	5,174	-	7,680
FDB4 TF403	986	722	-	1,708
FMB2 IS385	526	6	-	533
FMB2 IS390	549	-	-	549
FMB2 IS391	1,298	311	-	1,608
FMB2 SR130	546	-	-	546
FMB2 SR135	526	13	-	539
FMB2 SR150	1,604	13	-	1,616
FMB2 SR151	484	-	-	484
FMB3 IS391	641	63	-	704
FMB3 TF401	548	-	-	548
FMB4 EF301	263	-	-	263
FMB4 GP100	22,912	6,423	-	29,335
FMB5 GP100	2,791	1,368	-	4,159
FMB7 GP100	25,596	1,798	-	27,394
FMB7 IS386	13	-	-	13
FMB8 IS385	444	13	-	456
FMB9 EF340	5,433	3,954	-	9,386
FMB9 IS386 (CIP)	20	-	-	20
FMB9 SR182 (CIP)	43	-	-	43

ALLOCATION SUMMARY

FM ACCOUNTING BUREAU (FMB2 GP100)

	General Accounting Citywide	Accounts Payable Citywide	CIP Accounting	Total
GOBS EF301	$ 16,964	$ 18,652	$ -	$ 35,616
GOBS EF303	98	-	-	98
GOBS NX420	3,449	49	-	3,498
GOEC EF301	50,775	2,832	-	53,607
GOEL EF331	1,117	271	-	1,388
GOEO EF301	389	116	-	505
GOEO NX420	519	2	-	520
GOGS EF301	10,175	505	-	10,680
GOOP EF301	4	-	-	4
GOOP NX420	4,319	511	-	4,831
GOOP SR134	678	52	-	730
HA HR430	163,813	23,409	-	187,222
HECH EX440	99	-	-	99
HECH GP100	3,545	3,856	-	7,401
HECH SR130	26,212	13,740	-	39,952
HEEH GP100	18	-	-	18
HEEH SR130	18,199	7,101	-	25,300
HEEH SR131	2,465	436	-	2,901
HEEO SR130	9,507	5,513	-	15,020
HEHA SR151	7,813	6,821	-	14,634
HEHS IS390	5	-	-	5
HEHS SR130	5,075	-	-	5,075
HEPH GP100	13	25	-	38
HEPH SR130	8,890	-	-	8,890
HEPR SR120	121	176	-	297
HEPR SR130	21,093	6,046	-	27,140

ALLOCATION SUMMARY

FM ACCOUNTING BUREAU (FMB2 GP100)

	General Accounting Citywide	Accounts Payable Citywide	CIP Accounting	Total
HEPY DS600	$ 38	$ -	$ -	$ 38
HEPY SR130	20,517	13,119	-	33,636
HREB IS391	18	-	-	18
HREO IS390	646	91	-	737
HREO IS391	1,113	781	-	1,894
HRLA IS391	654	835	-	1,488
HRLO IS391	13	-	-	13
HRPO IS391	3,664	2,344	-	6,008
HRPS IS390	53	19	-	71
HRPS IS391	420	402	-	822
HRRM IS390	3,236	4,431	-	7,667
HRWD GP100	929	671	-	1,600
HRWD SR150	27,038	4,688	-	31,726
LS GP100	1,140	100	-	1,240
LS GP103	33,265	19,049	-	52,314
LS IS380	609	13	-	621
LS SR120	5,159	169	-	5,328
LWCC01 IS390	1,049	1,912	-	2,962
LWCC02 IS390	1,049	1,912	-	2,962
LWHR IS391	548	132	-	679
PD GP100	70,834	34,481	-	105,315
PDAD CP201	78	-	-	78
PDAD SR120	6,213	2,752	-	8,964
PDAD TF401	18	-	-	18
PDDT TF401	60	-	-	60
PDFB SR120	264	427	-	690

ALLOCATION SUMMARY

FM ACCOUNTING BUREAU (FMB2 GP100)

	General Accounting Citywide	Accounts Payable Citywide	CIP Accounting	Total
PDFB SR121	$ 3	$ -	$ -	$ 3
PDFB TF401	70	-	-	70
PDFB TF403	63	-	-	63
PDPT SR121	738	-	-	738
PDPT TF401	934	6	-	940
PDSU DS600	10	6	-	16
PDSU TF401	1,649	549	-	2,198
PDSU TF403	746	292	-	1,038
PRAC GP105	12,950	6,796	-	19,747
PRAC TF401	471	-	-	471
PRBS GP105	6,445	2,438	-	8,883
PRBS IS390	210	132	-	342
PRBS SR120	168	-	-	168
PRBS TF401	3,213	753	-	3,966
PRBS TF403	3,136	609	-	3,745
PRBS TF411	90	-	-	90
PRCI CP201 (CIP)	494	232	-	726
PRCI CP201	213	-	-	213
PRCI TF401 (CIP)	20	-	-	20
PRCI TF403 (CIP)	528	493	-	1,020
PRCI TF403	3	-	-	3
PRCR DS600	-	157	-	157
PRCR GP100	8	31	-	39
PRCR GP105	60,593	26,407	-	87,000
PRCR SR120	12,612	1,302	-	13,914
PRCR SR133	271	314	-	585

ALLOCATION SUMMARY

FM ACCOUNTING BUREAU (FMB2 GP100)

	General Accounting Citywide	Accounts Payable Citywide	CIP Accounting	Total
PRCR TF401	$ 5,595	$ 1,986	$ -	$ 7,581
PREO GP105	753	5,127	-	5,880
PREO TF401	549	185	-	734
PREO TF403	549	185	-	734
PRMB TF401	10,110	4,132	-	14,243
PRMB TF403	16,500	12,275	-	28,775
PRMB TF411	3,730	2,385	-	6,115
PRMD DS600	-	157	-	157
PRMD GP105	10,165	14,490	-	24,655
PRMD SR120	1,254	-	-	1,254
PRMD SR182 (CIP)	193	198	-	390
PRMD TF401	4,785	1,817	-	6,602
PRMD TF403	4,428	3,106	-	7,534
PRMD TF411	815	963	-	1,778
PRPD CP201	18	-	-	18
PWAD CP201	50	-	-	50
PWAD CP202	3	-	-	3
PWAD SR181 (CIP)	25	-	-	25
PWBO CP201	2,945	-	-	2,945
PWCI CP201 (CIP)	11,980	7,035	-	19,015
PWCI CP201	140	-	-	140
PWCI CP202 (CIP)	55	-	-	55
PWCI CP209 (CIP)	1,979	1,569	-	3,548
PWCI EF320 (CIP)	53	-	-	53
PWCI EF330 (CIP)	15	-	-	15
PWCI IS380 (CIP)	806	618	-	1,424

ALLOCATION SUMMARY

FM ACCOUNTING BUREAU (FMB2 GP100)

	General Accounting Citywide	Accounts Payable Citywide	CIP Accounting	Total
PWCI IS386 (CIP)	$ 301	$ 6	$ -	$ 308
PWCI SR181 (CIP)	5,983	2,849	-	8,832
PWCI SR182 (CIP)	7,126	3,615	-	10,741
PWCI TF401 (CIP)	143	213	-	356
PWCI TF401	5	-	-	5
PWCI TF403 (CIP)	10	-	-	10
PWCI TF410 (CIP)	198	82	-	279
PWDI CP201	261	-	-	261
PWEN CP201 (CIP)	628	-	-	628
PWEN CP201	43,836	-	-	43,836
PWEN DS600	53	195	-	247
PWEN GP100	16,828	9,134	-	25,962
PWEN IS380	2,015	1,126	-	3,142
PWEN IS386 (CIP)	403	336	-	738
PWEN SR120	55	-	-	55
PWEN SR182 (CIP)	3	-	-	3
PWEN TF401	1,271	1,095	-	2,366
PWEN TF411	7,145	2,049	-	9,194
PWEV EF330 (CIP)	20	-	-	20
PWEV EF330	22,839	7,487	-	30,326
PWEV GP100	3,221	4,418	-	7,639
PWEV TF401	553	44	-	596
PWPS CP201	115	-	-	115
PWPS GP100	16,542	28,070	-	44,612
PWPS IS380	3,648	4,189	-	7,837
PWPS SR120	15	-	-	15

ALLOCATION SUMMARY

FM ACCOUNTING BUREAU (FMB2 GP100)

	General Accounting Citywide	Accounts Payable Citywide	CIP Accounting	Total
PWPS SR136	$ -	$ 6	$ -	$ 6
PWPS TF401	514	-	-	514
PWPS TF411	1,056	135	-	1,191
TSCS SR133	33	1,032	-	1,065
TSIS SR120	8	-	-	8
WATER DEPT EF 310	56,460	14,950	-	71,410
WATER/SEWER DEPT EF 311	12,825	1,570	-	14,395
XCAQ TF401	-	13	-	13
XCDS EF303	-	25	-	25
XCDS IS380	-	6	-	6
XCDS TF403	-	9	-	9
XCDS TF411	-	25	-	25
XCEX GP100	-	810	-	810
XCFR IS391	-	9,385	-	9,385
XCGL IS390	-	12,080	-	12,080
XCOT SR182 (CIP)	-	41	-	41
XCRV GP100	-	8,359	-	8,359
XCRV TF401 (CIP)	-	3	-	3
XCSP IS385	-	169	-	169
XCWC IS390	-	3,555	-	3,555
XD IS390	-	182	-	182
Total	**$ 1,489,186**	**$ 628,984**	**$ 570,571**	**$ 2,688,741**

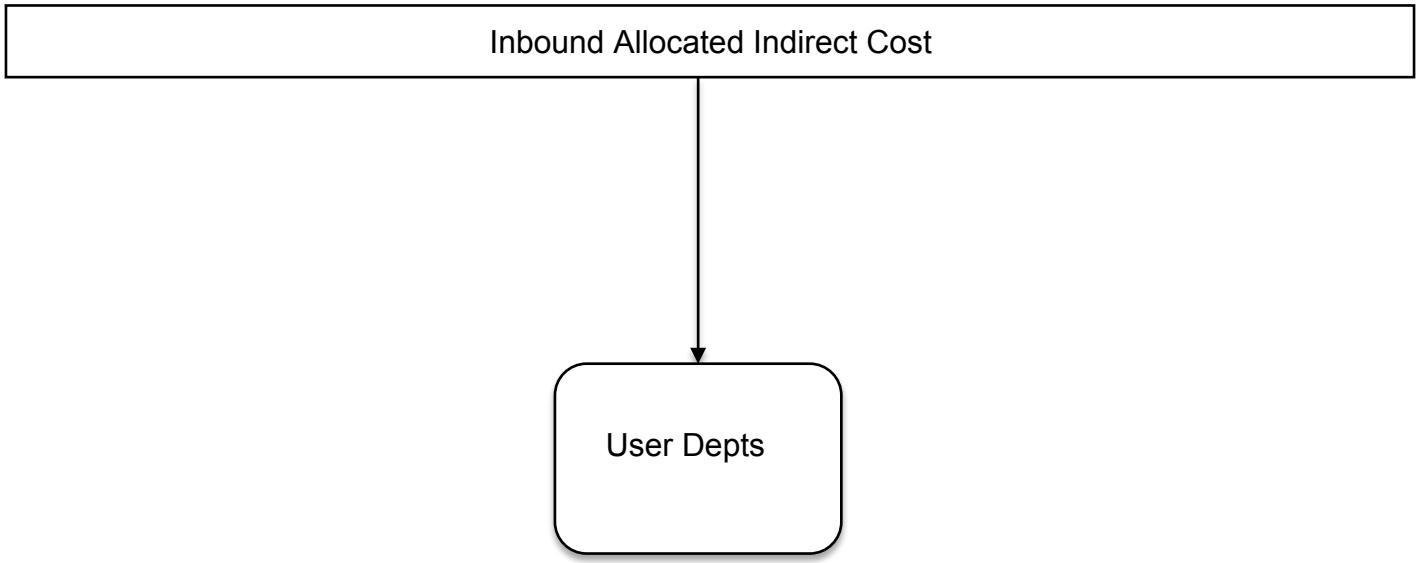
(12) FM Accounting Bureau – Tidelands

The Tidelands Accounting division of the Financial Management Accounting Bureau is responsible for providing accounting support to the City's Tideland operations. These costs are allocated to Receiving Departments, as follows:

- **Tidelands General –** represents pass through indirect costs related to programs provided services by Tidelands accounting. These costs have been allocated based upon the direct costs per program served.

The chart on the following page illustrates the functions and measures used to allocate the FM Accounting Bureau - Tidelands costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:

FM Accounting Bureau- Tidelands



Not further allocated to other departments

(12.1) FM Accounting Bureau - Tidelands Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ -	$ -	$ -
Total Deductions	$ -		$ -
Incoming Costs			
CIVIC CENTER AND ECOC COSTS	$ 18,339	$ -	$ 18,339
CITY AUDITOR (AU GP100)	450	6	457
CITY CLERK (CC GP100)	2,985	92	3,078
CITY MANAGER (CM GP100)	845	70	915
CIVIL SERVICE (CS GP100)	2,189	55	2,244
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	1,234	10	1,244
FM ADMIN (FMB1 GP100)	389	1,058	1,447
FM ACCOUNTING BUREAU (FMB2 GP100)	1,835	41	1,876
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)		61	61
FM BUDGET MANAGEMENT (FMB3 GP100)		559	559
FM CONTROLS BUREAU (FMB8 GP100)		201	201
LEGISLATIVE (LD GP100)		2,410	2,410
TECHNICAL SERVICES (TS IS385)		256	256
Total Incoming Costs	**$ 28,266**	**$ 4,821**	**$ 33,087**
Total Cost Adjustments	**$ -**	**$ -**	**$ -**
Total Costs to be Allocated	**$ 28,266**	**$ 4,821**	**$ 33,087**

DEPARTMENTAL EXPENSE DETAIL

FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)

Expense Type	Total	General Admin	Tidelands General
Personnel			
Salaries & Wages		$ -	$ -
Subtotal Personnel Cost	**$ -**	**$ -**	**$ -**
Operating Services & Supplies			
Operating Services & Supplies	$ -	$ -	$ -
Subtotal Operating Cost	**$ -**	**$ -**	**$ -**
DEPARTMENTAL EXPENDITURES	**$ -**	**$ -**	**$ -**
Disallowed Costs			
	$ -		
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Subtotal Cost Adjustments	**$ -**	**$ -**	**$ -**
FUNCTIONAL COST	**$ -**	**$ -**	**$ -**
First Allocation			
Incoming - All Others	$ 28,266	$ -	$ 28,266
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of First Allocation	**$ 28,266**	**$ -**	**$ 28,266**
Second Allocation			
Incoming - All Others	$ 4,821	$ -	$ 4,821
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of Second Allocation	**$ 4,821**	**$ -**	**$ 4,821**
		$ -	
TOTAL ALLOCATED	**$ 33,087**	**$ -**	**$ 33,087**

FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Tidelands General							
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	300,124.25	0.217%	$ 61	$ -	$ 61	$ -	$ 61
AU TF401	498,135.46	0.360%	102		102	17	119
CM TF401	(138,765.28)	-0.100%	(28)		(28)	(5)	(33)
CM TF411	344,932.96	0.249%	70		70	12	82
CMCI TF401 (CIP)	18,290,175.86	13.213%	3,735		3,735	638	4,373
EPBD TF401	7,149,747.74	5.165%	1,460		1,460	250	1,709
EPBD TF403	142,816.08	0.103%	29		29	5	34
EPBD TF411	84,950.87	0.061%	17		17	3	20
EPEO TF401	32,993.17	0.024%	7		7	1	8
FDB2 TF401	161,791.35	0.117%	33		33	6	39
FDB4 TF401	21,024,854.93	15.189%	4,293		4,293	734	5,027
FDB4 TF403	1,910,212.22	1.380%	390		390	67	457
FMB3 TF401	87,128.63	0.063%	18		18	3	21
PDAD TF401	81.63	0.000%	0		0	0	0
PDFB TF401	829,973.49	0.600%	169		169	29	198
PDFB TF403	353,546.27	0.255%	72		72	12	85
PDPT TF401	1,590,980.34	1.149%	325		325	56	380
PDSU TF401	6,587,688.54	4.759%	1,345		1,345	230	1,575
PDSU TF403	2,234,661.70	1.614%	456		456	78	534
PRAC TF401	47,113.05	0.034%	10		10	2	11
PRBS TF401	806,001.04	0.582%	165		165	28	193
PRBS TF403	618,035.96	0.446%	126		126	22	148
PRCI TF401 (CIP)	(0.28)	0.000%	(0)		(0)	(0)	(0)
PRCI TF403 (CIP)	21,090,437.77	15.236%	4,307		4,307	736	5,043
PRCR TF401	2,191,407.05	1.583%	447		447	76	524
PREO TF401	133,215.42	0.096%	27		27	5	32
PREO TF403	124,909.00	0.090%	26		26	4	30
PRMB TF401	3,729,945.88	2.695%	762		762	130	892
PRMB TF403	6,334,187.51	4.576%	1,293		1,293	221	1,514
PRMB TF411	1,958,635.64	1.415%	400		400	68	468
PRMD TF401	1,465,806.35	1.059%	299		299	51	350

FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PRMD TF403	2,010,624.48	1.452%	$ 411	$ -	$ 411	$ 70	$ 481
PRMD TF411	505,852.82	0.365%	103		103	18	121
PWCI TF401 (CIP)	2,066,269.14	1.493%	422		422	72	494
PWCI TF410 (CIP)	555,256.16	0.401%	113		113	19	133
PWEN TF401	338,178.11	0.244%	69		69	12	81
PWEN TF411	8,655,872.77	6.253%	1,767		1,767	302	2,070
PWEV TF401	119,641.32	0.086%	24		24	4	29
PWPS TF401	163,007.71	0.118%	33		33	6	39
PWPS TF411	372,414.11	0.269%	76		76	13	89
XCAQ TF401	11,288,310.28	8.155%	2,305		2,305	394	2,699
XCDS TF401 (CIP)	230,604.41	0.167%	47		47	8	55
XCDS TF401	(230,604.40)	-0.167%	(47)		(47)	(8)	(55)
XCDS TF403 (CIP)	422,052.57	0.305%	86		86	15	101
XCDS TF403	5,873,225.07	4.243%	1,199		1,199	205	1,404
XCDS TF411	4,383,322.44	3.167%	895		895	153	1,048
XCOT TF401	2,017,317.00	1.457%	412		412	70	482
XCRV TF401 (CIP)	(1,500,000.00)	-1.084%	(306)		(306)	(52)	(359)
XCRV TF401	90.72	0.000%	0		0	0	0
XCRV TF403	5.57	0.000%	0		0	0	0
XCRV TF411	1,168,775.51	0.844%	239		239	41	279
Total	**138,425,940.39**	**100.000%**	**$ 28,266**	**$ -**	**$ 28,266**	**$ 4,821**	**$ 33,087**

Allocation Basis: **Direct Costs per Program Served (Excl. XI)**

Source of Allocation: **FY 16 Expenditure Report**

ALLOCATION SUMMARY

FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)

	Tidelands General	Total
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 61	$ 61
AU TF401	119	119
CM TF401	(33)	(33)
CM TF411	82	82
CMCI TF401 (CIP)	4,373	4,373
EPBD TF401	1,709	1,709
EPBD TF403	34	34
EPBD TF411	20	20
EPEO TF401	8	8
FDB2 TF401	39	39
FDB4 TF401	5,027	5,027
FDB4 TF403	457	457
FMB3 TF401	21	21
PDFB TF401	198	198
PDFB TF403	85	85
PDPT TF401	380	380
PDSU TF401	1,575	1,575
PDSU TF403	534	534
PRAC TF401	11	11
PRBS TF401	193	193
PRBS TF403	148	148
PRCI TF403 (CIP)	5,043	5,043
PRCR TF401	524	524
PREO TF401	32	32
PREO TF403	30	30
PRMB TF401	892	892
PRMB TF403	1,514	1,514
PRMB TF411	468	468

ALLOCATION SUMMARY

FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)

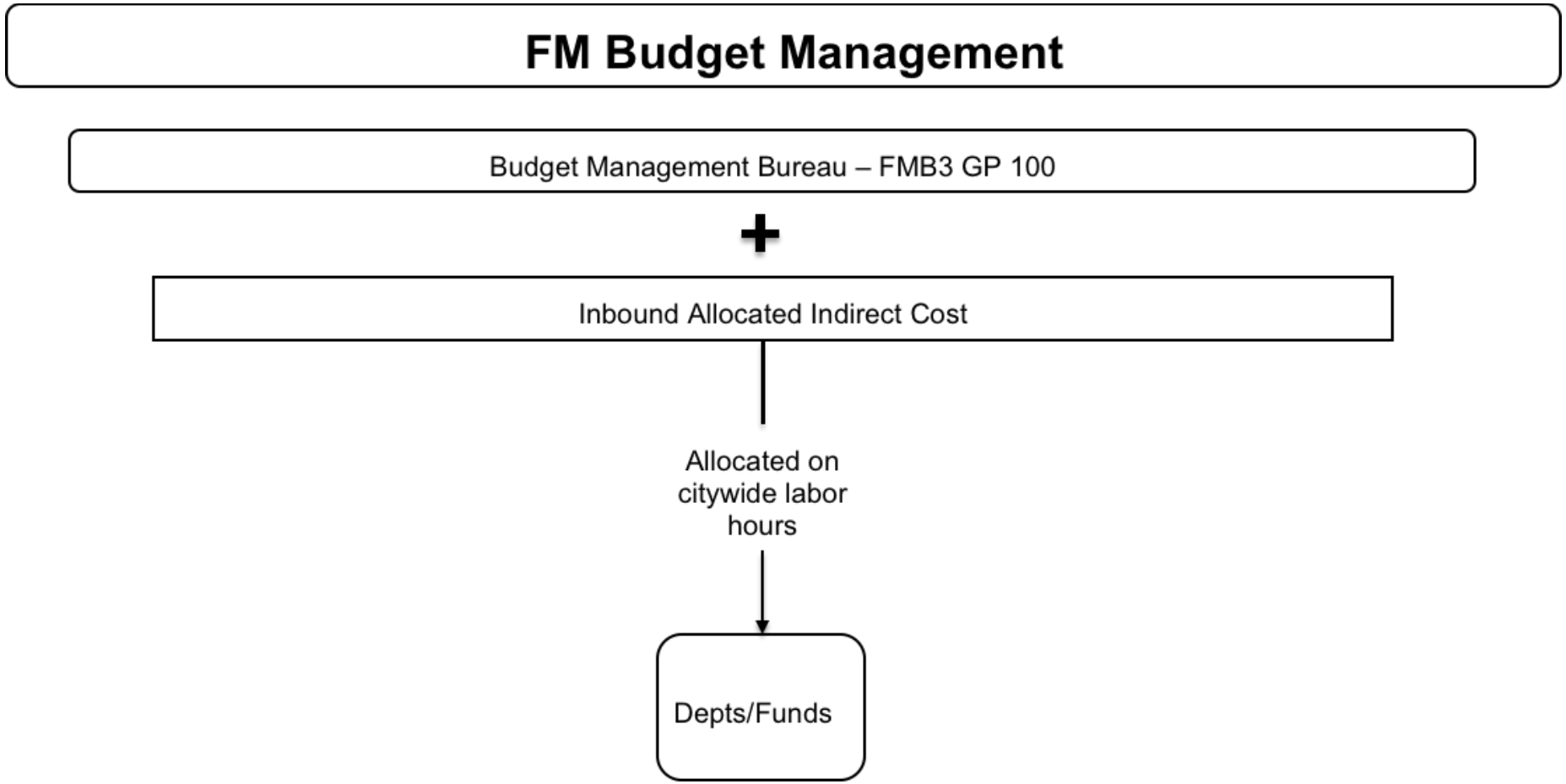
	Tidelands General	Total
PRMD TF401	$ 350	$ 350
PRMD TF403	481	481
PRMD TF411	121	121
PWCI TF401 (CIP)	494	494
PWCI TF410 (CIP)	133	133
PWEN TF401	81	81
PWEN TF411	2,070	2,070
PWEV TF401	29	29
PWPS TF401	39	39
PWPS TF411	89	89
XCAQ TF401	2,699	2,699
XCDS TF401 (CIP)	55	55
XCDS TF401	(55)	(55)
XCDS TF403 (CIP)	101	101
XCDS TF403	1,404	1,404
XCDS TF411	1,048	1,048
XCOT TF401	482	482
XCRV TF401 (CIP)	(359)	(359)
XCRV TF411	279	279
Total	**$ 33,087**	**$ 33,087**

(13) FM Budget Management

The Financial Management Budget Division is responsible for the development, review, and impact assessment of the City's annual budget and component programs. These costs are allocated to Receiving Departments, as follows:

- **Budget Administration –** represents costs associated with management and oversight of the City's annual budget. These costs have been allocated based upon the actual number of actual work hours per Dept. / Bureau / Fund.

The chart on the following page illustrates the functions and measures used to allocate FM Budget Management costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:


FM Budget Management
Budget Management Bureau – FMB3 GP 100
+
Inbound Allocated Indirect Cost
Allocated on citywide labor hours
Depts/Funds

(13.1) FM Budget Management Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

FM BUDGET MANAGEMENT (FMB3 GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 1,504,384	$ -	$ 1,504,384
Total Deductions	$ -		$ -
Incoming Costs			
CIVIC CENTER AND ECOC COSTS	$ 47,014	$ -	$ 47,014
CITY AUDITOR (AU GP100)	2,314	32	2,346
CITY MANAGER (CM GP100)	3,489	289	3,778
CIVIL SERVICE (CS GP100)	3,251	81	3,332
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	3,163	27	3,189
FM ADMIN (FMB1 GP100)	1,606	4,368	5,974
FM ACCOUNTING BUREAU (FMB2 GP100)	1,953	44	1,997
FM BUDGET MANAGEMENT (FMB3 GP100)		2,309	2,309
FM PURCHASING (FMB7 D1 & D2)		974	974
FM CONTROLS BUREAU (FMB8 GP100)		619	619
LEGISLATIVE (LD GP100)		9,953	9,953
TECHNICAL SERVICES (TS IS385)		894	894
Total Incoming Costs	**$ 62,789**	**$ 19,591**	**$ 82,380**
Total Cost Adjustments	**$ -**	**$ -**	**$ -**
Total Costs to be Allocated	**$ 1,567,173**	**$ 19,591**	**$ 1,586,764**

DEPARTMENTAL EXPENSE DETAIL

FM BUDGET MANAGEMENT (FMB3 GP100)

Expense Type	Total	General Admin	Budget Admin
Personnel			
Salaries & Benefits	$ 1,307,476	$ -	$ 1,307,476
Subtotal Personnel Cost	**$ 1,307,476**	**$ -**	**$ 1,307,476**
Operating Services & Supplies			
Materials, Supplies, & Services	$ 24,680	$ -	$ 24,680
Internal Support	172,227	-	172,227
Subtotal Operating Cost	**$ 196,908**	**$ -**	**$ 196,908**
DEPARTMENTAL EXPENDITURES	**$ 1,504,384**	**$ -**	**$ 1,504,384**
Disallowed Costs			
	$ -		
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Subtotal Cost Adjustments	**$ -**	**$ -**	**$ -**
FUNCTIONAL COST	**$ 1,504,384**	**$ -**	**$ 1,504,384**
First Allocation			
Incoming - All Others	$ 62,789	$ -	$ 62,789
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of First Allocation	**$ 1,567,173**	**$ -**	**$ 1,567,173**
Second Allocation			
Incoming - All Others	$ 19,591	$ -	$ 19,591
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of Second Allocation	**$ 19,591**	**$ -**	**$ 19,591**
		$ -	
TOTAL ALLOCATED	**$ 1,586,764**	**$ -**	**$ 1,586,764**

FM BUDGET MANAGEMENT (FMB3 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Budget Admin							
CITY AUDITOR (AU GP100)	22,899.88	0.221%	$ 3,461	$ -	$ 3,461	$ -	$ 3,461
CITY CLERK (CC GP100)	22,545.95	0.217%	3,407		3,407		3,407
CITY MANAGER (CM GP100)	30,478.80	0.294%	4,606		4,606		4,606
CIVIL SERVICE (CS GP100)	30,873.26	0.298%	4,666		4,666		4,666
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	9,106.80	0.088%	1,376		1,376		1,376
FIRE ADMIN (FDB1+FDEO)	26,721.76	0.258%	4,039		4,039		4,039
FM ADMIN (FMB1 GP100)	9,648.40	0.093%	1,458		1,458		1,458
FM ACCOUNTING BUREAU (FMB2 GP100)	33,301.26	0.321%	5,033		5,033		5,033
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	3,700.30	0.036%	559		559		559
FM BUDGET MANAGEMENT (FMB3 GP100)	15,280.80	0.147%	2,309		2,309		2,309
FM PURCHASING (FMB7 D1 & D2)	10,577.20	0.102%	1,599		1,599	20	1,619
FM CONTROLS BUREAU (FMB8 GP100)	3,050.50	0.029%	461		461	6	467
FM FLEET SERVICES BUREAU (FMB9 IS386)	168,882.04	1.629%	25,524		25,524	325	25,849
LEGISLATIVE (LD GP100)	85,957.82	0.829%	12,991		12,991	166	13,157
LAW (LW GP100)	31,658.70	0.305%	4,785		4,785	61	4,846
PUBLIC WORKS ADM (PWBO & PWDI GP100)	32,549.03	0.314%	4,919		4,919	63	4,982
PW ENGR ADMIN (PWENAD)	4,278.10	0.041%	647		647	8	655
TECHNICAL SERVICES (TS IS385)	271,725.82	2.620%	41,067		41,067	524	41,591
APAD EF320	42,164.85	0.407%	6,373		6,373	81	6,454
APCI CP201	5,554.30	0.054%	839		839	11	850
APCI EF320 (CIP)	1.00	0.000%	0		0	0	0
APOP EF320	148,288.19	1.430%	22,411		22,411	286	22,697
AU IS391	2,452.32	0.024%	371		371	5	375
AU TF401	5,412.54	0.052%	818		818	10	828
CCEL GP100	12,233.01	0.118%	1,849		1,849	24	1,872
CM SR120	15,646.00	0.151%	2,365		2,365	30	2,395
CM SR133	20,315.54	0.196%	3,070		3,070	39	3,110
CM TF411	602.46	0.006%	91		91	1	92
CMCI TF401 (CIP)	12,700.55	0.122%	1,919		1,919	24	1,944
CP GP100	68,459.03	0.660%	10,346		10,346	132	10,478
CP SR120	2,839.50	0.027%	429		429	5	435
CSDD IS391	251.80	0.002%	38		38	0	39
DCEC GP100	117,793.39	1.136%	17,803		17,803	227	18,030

FM BUDGET MANAGEMENT (FMB3 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
DVAD GP100	24,450.30	0.236%	$ 3,695	$ -	$ 3,695	$ 47	$ 3,742
DVBU EF337	103,033.18	0.994%	15,572		15,572	199	15,770
DVHC SA270	5,652.80	0.055%	854		854	11	865
DVHC SR135	7,719.00	0.074%	1,167		1,167	15	1,181
DVNS EF337	25,856.16	0.249%	3,908		3,908	50	3,958
DVNS GP100	45,197.08	0.436%	6,831		6,831	87	6,918
DVNS SR150	48,741.98	0.470%	7,367		7,367	94	7,460
DVPL EF337	41,069.55	0.396%	6,207		6,207	79	6,286
EPBD GP100	10,642.60	0.103%	1,608		1,608	21	1,629
EPBD IS380	51.00	0.000%	8		8	0	8
EPBD SR136	9.80	0.000%	1		1	0	1
EPBD TF401	3,742.30	0.036%	566		566	7	573
EPBD TF403	1,414.20	0.014%	214		214	3	216
EPBD TF411	658.60	0.006%	100		100	1	101
EPEO GP100	1,425.00	0.014%	215		215	3	218
EPEO SR150	186.00	0.002%	28		28	0	28
EPEO TF401	194.00	0.002%	29		29	0	30
EPWD GP100	334.20	0.003%	51		51	1	51
EPWD SR150	59,060.65	0.570%	8,926		8,926	114	9,040
FDB2 GP100	51,071.36	0.493%	7,719		7,719	98	7,817
FDB2 SR131	9,016.30	0.087%	1,363		1,363	17	1,380
FDB2 TF401	1,180.10	0.011%	178		178	2	181
FDB3 GP100	62,559.60	0.603%	9,455		9,455	121	9,575
FDB3 SR120	6,875.00	0.066%	1,039		1,039	13	1,052
FDB4 CP201	38.50	0.000%	6		6	0	6
FDB4 GP100	1,158,773.86	11.175%	175,130		175,130	2,233	177,363
FDB4 TF401	105,375.01	1.016%	15,926		15,926	203	16,129
FDB4 TF403	24,055.50	0.232%	3,636		3,636	46	3,682
FMB2 IS385	2,518.50	0.024%	381		381	5	385
FMB2 IS390	461.74	0.004%	70		70	1	71
FMB2 IS391	8,963.68	0.086%	1,355		1,355	17	1,372
FMB2 SR130	55.10	0.001%	8		8	0	8
FMB2 SR135	627.00	0.006%	95		95	1	96
FMB2 SR150	2,043.94	0.020%	309		309	4	313
FMB2 SR151	87.50	0.001%	13		13	0	13
FMB3 IS391	5,483.90	0.053%	829		829	11	839

FM BUDGET MANAGEMENT (FMB3 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
FMB3 TF401	769.30	0.007%	$ 116	$ -	$ 116	$ 1	$ 118
FMB4 GP100	76,563.21	0.738%	11,571		11,571	148	11,719
FMB5 GP100	12,976.18	0.125%	1,961		1,961	25	1,986
FMB7 GP100	17,888.00	0.173%	2,703		2,703	34	2,738
FMB8 IS385	3,248.00	0.031%	491		491	6	497
FMB9 EF340	46,982.31	0.453%	7,101		7,101	91	7,191
GOBS EF301	72,822.50	0.702%	11,006		11,006	140	11,146
GOBS EF303	29.00	0.000%	4		4	0	4
GOBS NX420	9,906.31	0.096%	1,497		1,497	19	1,516
GOEC EF301	193,914.11	1.870%	29,307		29,307	374	29,681
GOEL EF331	4,950.40	0.048%	748		748	10	758
GOEO EF301	1,748.30	0.017%	264		264	3	268
GOEO NX420	1,470.70	0.014%	222		222	3	225
GOGS EF301	116,497.46	1.123%	17,607		17,607	225	17,831
GOOP NX420	28,799.28	0.278%	4,353		4,353	56	4,408
HA HR430	993,159.86	9.578%	150,100		150,100	1,914	152,014
HECH GP100	9,478.36	0.091%	1,432		1,432	18	1,451
HECH SR130	167,773.04	1.618%	25,356		25,356	323	25,679
HEEH SR130	86,946.02	0.838%	13,140		13,140	168	13,308
HEEH SR131	6,734.09	0.065%	1,018		1,018	13	1,031
HEEO SR130	44,028.48	0.425%	6,654		6,654	85	6,739
HEHA SR151	81,153.75	0.783%	12,265		12,265	156	12,421
HEPR SR120	109.70	0.001%	17		17	0	17
HEPR SR130	68,586.35	0.661%	10,366		10,366	132	10,498
HEPY SR130	101,494.87	0.979%	15,339		15,339	196	15,535
HREO IS390	2,415.22	0.023%	365		365	5	370
HREO IS391	5,757.56	0.056%	870		870	11	881
HRLA IS391	7,578.15	0.073%	1,145		1,145	15	1,160
HRPO IS391	19,686.60	0.190%	2,975		2,975	38	3,013
HRPS IS391	2,833.90	0.027%	428		428	5	434
HRRM IS390	23,305.74	0.225%	3,522		3,522	45	3,567
HRWD GP100	21.50	0.000%	3		3	0	3
HRWD SR150	22,143.80	0.214%	3,347		3,347	43	3,389
LS GP100	3,230.40	0.031%	488		488	6	494
LS GP103	193,170.98	1.863%	29,195		29,195	372	29,567
LS IS380	3,632.66	0.035%	549		549	7	556

FM BUDGET MANAGEMENT (FMB3 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
LS SR120	16,090.84	0.155%	$ 2,432	$ -	$ 2,432	$ 31	$ 2,463
LWCC01 IS390	38,373.35	0.370%	5,799		5,799	74	5,873
LWCC02 IS390	38,373.35	0.370%	5,799		5,799	74	5,873
LWHR IS391	3,406.30	0.033%	515		515	7	521
PD GP100	2,140,931.71	20.647%	323,566		323,566	4,126	327,693
PDAD SR120	18,028.20	0.174%	2,725		2,725	35	2,759
PDFB SR120	311.70	0.003%	47		47	1	48
PDPT SR121	13,803.92	0.133%	2,086		2,086	27	2,113
PDPT TF401	17,385.00	0.168%	2,627		2,627	34	2,661
PDSU TF401	67,063.10	0.647%	10,135		10,135	129	10,265
PDSU TF403	39,243.90	0.378%	5,931		5,931	76	6,007
PRAC GP105	91,061.92	0.878%	13,763		13,763	176	13,938
PRAC TF401	975.26	0.009%	147		147	2	149
PRBS GP105	28,284.98	0.273%	4,275		4,275	55	4,329
PRBS IS390	504.00	0.005%	76		76	1	77
PRBS TF401	9,670.88	0.093%	1,462		1,462	19	1,480
PRBS TF403	8,812.64	0.085%	1,332		1,332	17	1,349
PRCI CP201 (CIP)	2.00	0.000%	0		0	0	0
PRCR GP105	331,084.06	3.193%	50,038		50,038	638	50,676
PRCR SR120	104,340.66	1.006%	15,769		15,769	201	15,970
PRCR SR133	3,470.16	0.033%	524		524	7	531
PRCR TF401	71,287.82	0.687%	10,774		10,774	137	10,911
PREO GP105	1,747.10	0.017%	264		264	3	267
PREO TF401	823.80	0.008%	125		125	2	126
PREO TF403	823.80	0.008%	125		125	2	126
PRMB TF401	42,148.38	0.406%	6,370		6,370	81	6,451
PRMB TF403	83,470.87	0.805%	12,615		12,615	161	12,776
PRMB TF411	18,014.20	0.174%	2,723		2,723	35	2,757
PRMD GP105	75,000.85	0.723%	11,335		11,335	145	11,480
PRMD SR120	3,164.60	0.031%	478		478	6	484
PRMD TF401	17,159.08	0.165%	2,593		2,593	33	2,626
PRMD TF403	27,365.42	0.264%	4,136		4,136	53	4,189
PRMD TF411	4,212.90	0.041%	637		637	8	645
PWBO CP201	1,371.13	0.013%	207		207	3	210
PWCI CP201 (CIP)	9,481.67	0.091%	1,433		1,433	18	1,451
PWCI CP209 (CIP)	76.00	0.001%	11		11	0	12

FM BUDGET MANAGEMENT (FMB3 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PWCI IS380	161.00	0.002%	$ 24	$ -	$ 24	$ 0	$ 25
PWCI IS386 (CIP)	59.50	0.001%	9		9	0	9
PWCI SR181 (CIP)	80.60	0.001%	12		12	0	12
PWCI SR182 (CIP)	109.30	0.001%	17		17	0	17
PWDI CP201	257.10	0.002%	39		39	0	39
PWEN CP201	51,056.75	0.492%	7,716		7,716	98	7,815
PWEN GP100	60,522.92	0.584%	9,147		9,147	117	9,264
PWEN IS380	661.20	0.006%	100		100	1	101
PWEN IS386 (CIP)	14.00	0.000%	2		2	0	2
PWEN TF401	135.60	0.001%	20		20	0	21
PWEN TF411	1,799.15	0.017%	272		272	3	275
PWEV EF330	237,091.43	2.286%	35,832		35,832	457	36,289
PWEV GP100	103,774.62	1.001%	15,684		15,684	200	15,884
PWEV TF401	162.10	0.002%	24		24	0	25
PWPS CP201	168.00	0.002%	25		25	0	26
PWPS GP100	230,056.62	2.219%	34,769		34,769	443	35,213
PWPS IS380	45,252.18	0.436%	6,839		6,839	87	6,926
PWPS TF401	1,377.78	0.013%	208		208	3	211
PWPS TF411	1,016.50	0.010%	154		154	2	156
WATER DEPT EF 310	502,938.94	4.850%	76,011		76,011	969	76,980
WATER/SEWER DEPT EF 311	92,892.89	0.896%	14,039		14,039	179	14,218
XCTO IS391	103,555.70	0.999%	15,651		15,651	200	15,850
XCWC IS390	86,532.40	0.834%	13,078		13,078	167	13,245
XD IS390	4,040.55	0.039%	611		611	8	618
Total	**10,369,464.35**	**100.000%**	**$ 1,567,173**	**$ -**	**$ 1,567,173**	**$ 19,591**	**$ 1,586,764**

Allocation Basis: **Work Hours per Dept / Bureau / Fund**

Source of Allocation: **FY 16 Expenditure Report**

ALLOCATION SUMMARY

FM BUDGET MANAGEMENT (FMB3 GP100)

	Budget Admin	Total
CITY AUDITOR (AU GP100)	$ 3,461	$ 3,461
CITY CLERK (CC GP100)	3,407	3,407
CITY MANAGER (CM GP100)	4,606	4,606
CIVIL SERVICE (CS GP100)	4,666	4,666
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	1,376	1,376
FIRE ADMIN (FDB1+FDEO)	4,039	4,039
FM ADMIN (FMB1 GP100)	1,458	1,458
FM ACCOUNTING BUREAU (FMB2 GP100)	5,033	5,033
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	559	559
FM BUDGET MANAGEMENT (FMB3 GP100)	2,309	2,309
FM PURCHASING (FMB7 D1 & D2)	1,619	1,619
FM CONTROLS BUREAU (FMB8 GP100)	467	467
FM FLEET SERVICES BUREAU (FMB9 IS386)	25,849	25,849
LEGISLATIVE (LD GP100)	13,157	13,157
LAW (LW GP100)	4,846	4,846
PUBLIC WORKS ADM (PWBO & PWDI GP100)	4,982	4,982
PW ENGR ADMIN (PWENAD)	655	655
TECHNICAL SERVICES (TS IS385)	41,591	41,591
APAD EF320	6,454	6,454
APCI CP201	850	850
APOP EF320	22,697	22,697
AU IS391	375	375
AU TF401	828	828
CCEL GP100	1,872	1,872
CM SR120	2,395	2,395
CM SR133	3,110	3,110

ALLOCATION SUMMARY

FM BUDGET MANAGEMENT (FMB3 GP100)

	Budget Admin	Total
CM TF411	$ 92	$ 92
CMCI TF401 (CIP)	1,944	1,944
CP GP100	10,478	10,478
CP SR120	435	435
CSDD IS391	39	39
DCEC GP100	18,030	18,030
DVAD GP100	3,742	3,742
DVBU EF337	15,770	15,770
DVHC SA270	865	865
DVHC SR135	1,181	1,181
DVNS EF337	3,958	3,958
DVNS GP100	6,918	6,918
DVNS SR150	7,460	7,460
DVPL EF337	6,286	6,286
EPBD GP100	1,629	1,629
EPBD IS380	8	8
EPBD SR136	1	1
EPBD TF401	573	573
EPBD TF403	216	216
EPBD TF411	101	101
EPEO GP100	218	218
EPEO SR150	28	28
EPEO TF401	30	30
EPWD GP100	51	51
EPWD SR150	9,040	9,040
FDB2 GP100	7,817	7,817

ALLOCATION SUMMARY

FM BUDGET MANAGEMENT (FMB3 GP100)

	Budget Admin	Total
FDB2 SR131	$ 1,380	$ 1,380
FDB2 TF401	181	181
FDB3 GP100	9,575	9,575
FDB3 SR120	1,052	1,052
FDB4 CP201	6	6
FDB4 GP100	177,363	177,363
FDB4 TF401	16,129	16,129
FDB4 TF403	3,682	3,682
FMB2 IS385	385	385
FMB2 IS390	71	71
FMB2 IS391	1,372	1,372
FMB2 SR130	8	8
FMB2 SR135	96	96
FMB2 SR150	313	313
FMB2 SR151	13	13
FMB3 IS391	839	839
FMB3 TF401	118	118
FMB4 GP100	11,719	11,719
FMB5 GP100	1,986	1,986
FMB7 GP100	2,738	2,738
FMB8 IS385	497	497
FMB9 EF340	7,191	7,191
GOBS EF301	11,146	11,146
GOBS EF303	4	4
GOBS NX420	1,516	1,516
GOEC EF301	29,681	29,681

ALLOCATION SUMMARY

FM BUDGET MANAGEMENT (FMB3 GP100)

	Budget Admin	Total
GOEL EF331	$ 758	$ 758
GOEO EF301	268	268
GOEO NX420	225	225
GOGS EF301	17,831	17,831
GOOP NX420	4,408	4,408
HA HR430	152,014	152,014
HECH GP100	1,451	1,451
HECH SR130	25,679	25,679
HEEH SR130	13,308	13,308
HEEH SR131	1,031	1,031
HEEO SR130	6,739	6,739
HEHA SR151	12,421	12,421
HEPR SR120	17	17
HEPR SR130	10,498	10,498
HEPY SR130	15,535	15,535
HREO IS390	370	370
HREO IS391	881	881
HRLA IS391	1,160	1,160
HRPO IS391	3,013	3,013
HRPS IS391	434	434
HRRM IS390	3,567	3,567
HRWD GP100	3	3
HRWD SR150	3,389	3,389
LS GP100	494	494
LS GP103	29,567	29,567
LS IS380	556	556

ALLOCATION SUMMARY

FM BUDGET MANAGEMENT (FMB3 GP100)

	Budget Admin	Total
LS SR120	$ 2,463	$ 2,463
LWCC01 IS390	5,873	5,873
LWCC02 IS390	5,873	5,873
LWHR IS391	521	521
PD GP100	327,693	327,693
PDAD SR120	2,759	2,759
PDFB SR120	48	48
PDPT SR121	2,113	2,113
PDPT TF401	2,661	2,661
PDSU TF401	10,265	10,265
PDSU TF403	6,007	6,007
PRAC GP105	13,938	13,938
PRAC TF401	149	149
PRBS GP105	4,329	4,329
PRBS IS390	77	77
PRBS TF401	1,480	1,480
PRBS TF403	1,349	1,349
PRCR GP105	50,676	50,676
PRCR SR120	15,970	15,970
PRCR SR133	531	531
PRCR TF401	10,911	10,911
PREO GP105	267	267
PREO TF401	126	126
PREO TF403	126	126
PRMB TF401	6,451	6,451
PRMB TF403	12,776	12,776

ALLOCATION SUMMARY

FM BUDGET MANAGEMENT (FMB3 GP100)

	Budget Admin	Total
PRMB TF411	$ 2,757	$ 2,757
PRMD GP105	11,480	11,480
PRMD SR120	484	484
PRMD TF401	2,626	2,626
PRMD TF403	4,189	4,189
PRMD TF411	645	645
PWBO CP201	210	210
PWCI CP201 (CIP)	1,451	1,451
PWCI CP209 (CIP)	12	12
PWCI IS380	25	25
PWCI IS386 (CIP)	9	9
PWCI SR181 (CIP)	12	12
PWCI SR182 (CIP)	17	17
PWDI CP201	39	39
PWEN CP201	7,815	7,815
PWEN GP100	9,264	9,264
PWEN IS380	101	101
PWEN IS386 (CIP)	2	2
PWEN TF401	21	21
PWEN TF411	275	275
PWEV EF330	36,289	36,289
PWEV GP100	15,884	15,884
PWEV TF401	25	25
PWPS CP201	26	26
PWPS GP100	35,213	35,213
PWPS IS380	6,926	6,926

ALLOCATION SUMMARY

FM BUDGET MANAGEMENT (FMB3 GP100)

	Budget Admin	Total
PWPS TF401	$ 211	$ 211
PWPS TF411	156	156
WATER DEPT EF 310	76,980	76,980
WATER/SEWER DEPT EF 311	14,218	14,218
XCTO IS391	15,850	15,850
XCWC IS390	13,245	13,245
XD IS390	618	618
Total	**$ 1,586,764**	**$ 1,586,764**

(14) FM Purchasing

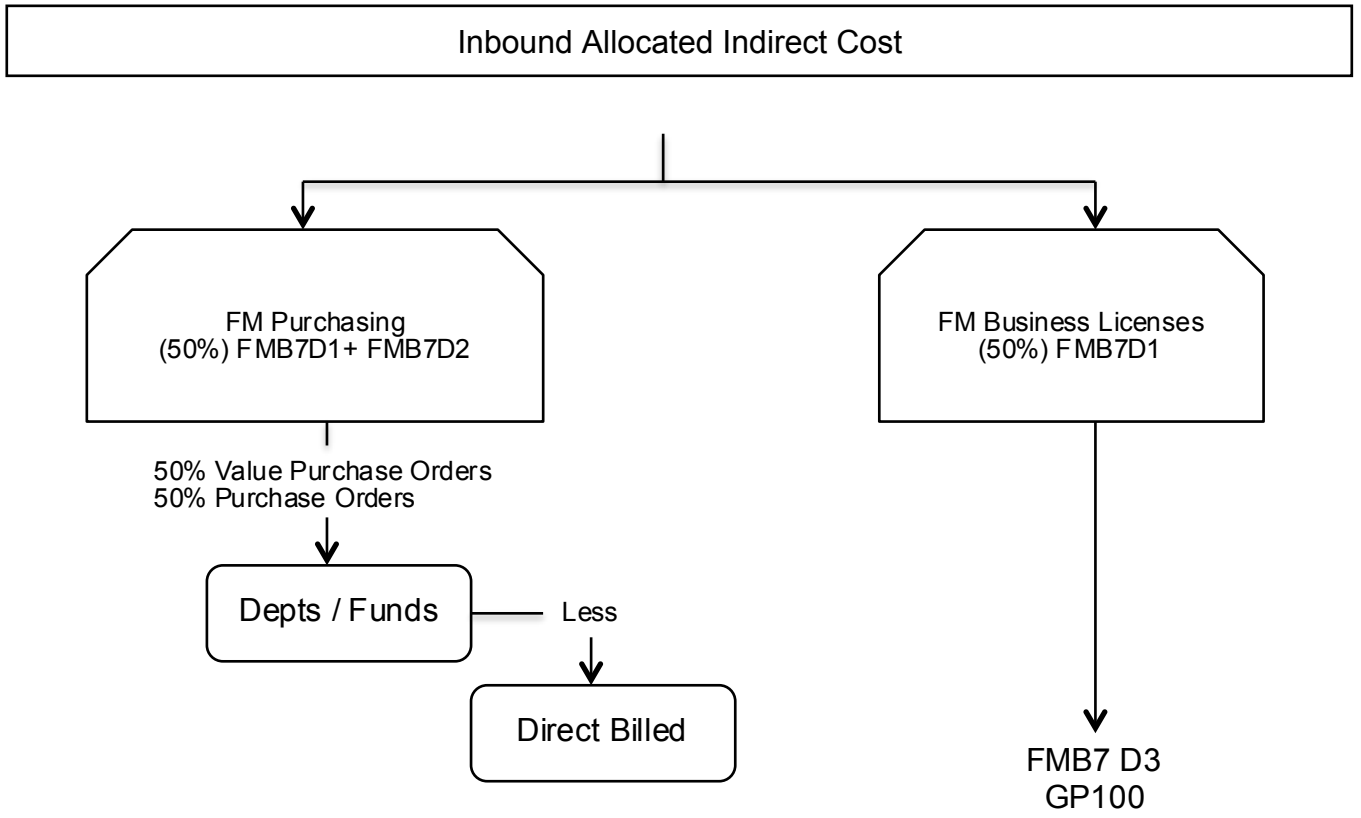
The Purchasing department is responsible for coordinating purchases of all materials, supplies, contracts and equipment used by the City and for issuing Business Licenses. These costs are allocated to Receiving Departments, as follows:

- **FM Purchasing** – represents costs associated with oversight and management of the City's purchasing process. These costs have been allocated based upon 50% value and 50% number of purchase requisitions, purchase orders and change orders issued per Dept. / Bureau / Fund.

- **Business Licenses** – represents costs associated with oversight and management of the City's business licensing process. These costs have been allocated directly to FMB7 D3 GP100 the Business licensing program.

The chart on the following page illustrates the functions and measures used to allocate FM Purchasing costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:

FM Purchasing



(14.1) FM Purchasing Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

FM PURCHASING (FMB7 D1 & D2)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 1,262,307	$ -	$ 1,262,307
Total Deductions	$ -		$ -
Incoming Costs			
CIVIC CENTER AND ECOC COSTS	$ 86,277	$ -	$ 86,277
CITY AUDITOR (AU GP100)	1,485	21	1,505
CITY CLERK (CC GP100)	1,896	59	1,955
CITY MANAGER (CM GP100)	2,415	200	2,615
CIVIL SERVICE (CS GP100)	3,981	99	4,080
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	2,991	25	3,016
FM ADMIN (FMB1 GP100)	1,111	3,024	4,135
FM ACCOUNTING BUREAU (FMB2 GP100)	1,572	36	1,608
FM BUDGET MANAGEMENT (FMB3 GP100)	1,599	20	1,619
FM PURCHASING (FMB7 D1 & D2)		803	803
FM CONTROLS BUREAU (FMB8 GP100)		1,188	1,188
FM FLEET SERVICES BUREAU (FMB9 IS386)		14	14
LEGISLATIVE (LD GP100)		6,889	6,889
LAW (LW GP100)		48,823	48,823
TECHNICAL SERVICES (TS IS385)		831	831
Total Incoming Costs	**$ 103,325**	**$ 62,032**	**$ 165,357**
Total Cost Adjustments	**$ -**	**$ -**	**$ -**
Total Costs to be Allocated	**$ 1,365,633**	**$ 62,032**	**$ 1,427,664**

DEPARTMENTAL EXPENSE DETAIL

FM PURCHASING (FMB7 D1 & D2)

Expense Type	Total	General Admin	FM Purchasing	Business Licenses
Personnel				
Salaries & Benefits	$ 946,566	$ -	$ 723,307	$ 223,259
Subtotal Personnel Cost	**$ 946,566**	**$ -**	**$ 723,307**	**$ 223,259**
Operating Services & Supplies				
Materials, Supplies, & Services	$ 162,159	$ -	$ 143,903	$ 18,256
Internal Support	153,582	-	122,502	31,080
Subtotal Operating Cost	**$ 315,742**	**$ -**	**$ 266,405**	**$ 49,336**
DEPARTMENTAL EXPENDITURES	**$ 1,262,307**	**$ -**	**$ 989,712**	**$ 272,595**
Disallowed Costs				
	$ -	$ -	$ -	$ -
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
	$ -	$ -	$ -	
Subtotal Cost Adjustments	**$ -**	**$ -**	**$ -**	**$ -**
FUNCTIONAL COST	**$ 1,262,307**	**$ -**	**$ 989,712**	**$ 272,595**
First Allocation				
Incoming - All Others	$ 103,325	$ -	$ 81,012	$ 22,313
Reallocate Admin Costs	-	-	-	-
Unallocated Costs	-		-	-
Subtotal of First Allocation	**$ 1,365,633**	**$ -**	**$ 1,070,725**	**$ 294,908**
Second Allocation				
Incoming - All Others	$ 62,032	$ -	$ 48,636	$ 13,396
Reallocate Admin Costs	-	-	-	-
Unallocated Costs	-		-	-
Subtotal of Second Allocation	**$ 62,032**	**$ -**	**$ 48,636**	**$ 13,396**
TOTAL ALLOCATED	**$ 1,427,664**	**$ -**	**$ 1,119,361**	**$ 308,304**

FM PURCHASING (FMB7 D1 & D2)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
FM Purchasing							
CITY AUDITOR (AU GP100)	0.033%	0.033%	$ 353	$ -	$ 353	$ -	$ 353
CITY MANAGER (CM GP100)	0.124%	0.124%	1,328		1,328		1,328
CIVIL SERVICE (CS GP100)	0.122%	0.122%	1,306		1,306		1,306
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	0.401%	0.401%	4,293		4,293		4,293
FIRE ADMIN (FDB1+FDEO)	0.406%	0.406%	4,347		4,347		4,347
FM ADMIN (FMB1 GP100)	0.036%	0.036%	385		385		385
FM ACCOUNTING BUREAU (FMB2 GP100)	0.177%	0.177%	1,895		1,895		1,895
FM BUDGET MANAGEMENT (FMB3 GP100)	0.091%	0.091%	974		974		974
FM PURCHASING (FMB7 D1 & D2)	0.075%	0.075%	803		803		803
FM CONTROLS BUREAU (FMB8 GP100)	0.125%	0.125%	1,338		1,338	62	1,400
FM FLEET SERVICES BUREAU (FMB9 IS386)	7.757%	7.757%	83,053		83,053	3,829	86,881
LEGISLATIVE (LD GP100)	0.392%	0.392%	4,197		4,197	193	4,391
LAW (LW GP100)	0.539%	0.539%	5,771		5,771	266	6,037
PUBLIC WORKS ADM (PWBO & PWDI GP100)	0.214%	0.214%	2,291		2,291	106	2,397
PW ENGR ADMIN (PWENAD)	0.029%	0.029%	310		310	14	325
TECHNICAL SERVICES (TS IS385)	0.938%	0.938%	10,043		10,043	463	10,506
APAD EF320	0.265%	0.265%	2,837		2,837	131	2,968
APCI EF320 (CIP)	0.360%	0.360%	3,854		3,854	178	4,032
APOP EF320	0.736%	0.736%	7,880		7,880	363	8,243
AU TF401	0.008%	0.008%	86		86	4	90
CCEL GP100	0.033%	0.033%	353		353	16	370
CM SR120	0.042%	0.042%	450		450	21	470
CM SR133	0.127%	0.127%	1,360		1,360	63	1,422
CMCI TF401 (CIP)	6.049%	6.049%	64,766		64,766	2,986	67,751
CP GP100	0.047%	0.047%	503		503	23	526
DCDP SR120	0.019%	0.019%	203		203	9	213
DCEC GP100	0.074%	0.074%	792		792	37	829
DVAD GP100	0.315%	0.315%	3,373		3,373	155	3,528
DVBU EF337	0.603%	0.603%	6,456		6,456	298	6,754
DVHC SA270	0.097%	0.097%	1,039		1,039	48	1,086
DVHC SR135	0.320%	0.320%	3,426		3,426	158	3,584
DVHS SR135	0.005%	0.005%	54		54	2	56
DVNS EF337	0.074%	0.074%	792		792	37	829
DVNS GP100	0.513%	0.513%	5,493		5,493	253	5,746
DVNS SR150	0.740%	0.740%	7,923		7,923	365	8,288

FM PURCHASING (FMB7 D1 & D2)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
DVPL EF337	0.330%	0.330%	$ 3,533	$ -	$ 3,533	$ 163	$ 3,696
EPBD GP100	0.331%	0.331%	3,544		3,544	163	3,707
EPBD IS380	0.060%	0.060%	642		642	30	672
EPBD SR132	2.298%	2.298%	24,604		24,604	1,134	25,738
EPBD SR136	0.137%	0.137%	1,467		1,467	68	1,534
EPBD TF401	0.462%	0.462%	4,947		4,947	228	5,175
EPWD GP100	0.101%	0.101%	1,081		1,081	50	1,131
EPWD SR150	2.933%	2.933%	31,403		31,403	1,448	32,851
FDB2 GP100	0.551%	0.551%	5,899		5,899	272	6,171
FDB2 SR131	0.008%	0.008%	86		86	4	90
FDB3 GP100	1.136%	1.136%	12,163		12,163	561	12,724
FDB3 SR120	0.364%	0.364%	3,897		3,897	180	4,077
FDB4 CP201	0.066%	0.066%	707		707	33	739
FDB4 GP100	1.304%	1.304%	13,962		13,962	644	14,605
FDB4 TF401	0.363%	0.363%	3,887		3,887	179	4,066
FDB4 TF403	0.108%	0.108%	1,156		1,156	53	1,210
FMB2 IS391	0.032%	0.032%	343		343	16	358
FMB2 SR135	0.008%	0.008%	86		86	4	90
FMB2 SR150	0.008%	0.008%	86		86	4	90
FMB4 GP100	0.419%	0.419%	4,486		4,486	207	4,693
FMB5 GP100	0.105%	0.105%	1,124		1,124	52	1,176
FMB7 GP100	0.059%	0.059%	632		632	29	661
FMB8 IS385	0.008%	0.008%	86		86	4	90
FMB9 EF340	0.334%	0.334%	3,576		3,576	165	3,741
FMB9 IS386 (CIP)	0.166%	0.166%	1,777		1,777	82	1,859
FMB9 SR182 (CIP)	0.256%	0.256%	2,741		2,741	126	2,867
GOBS EF301	2.668%	2.668%	28,566		28,566	1,317	29,883
GOBS NX420	0.016%	0.016%	171		171	8	179
GOEC EF301	0.888%	0.888%	9,508		9,508	438	9,946
GOEL EF331	7.626%	7.626%	81,650		81,650	3,764	85,414
GOEO EF301	0.083%	0.083%	889		889	41	930
GOGS EF301	0.053%	0.053%	567		567	26	594
GOOP NX420	0.049%	0.049%	525		525	24	549
GOOP SR134	0.946%	0.946%	10,129		10,129	467	10,596
HA HR430	6.559%	6.559%	70,226		70,226	3,237	73,463
HECH GP100	0.660%	0.660%	7,066		7,066	326	7,392
HECH SR130	0.899%	0.899%	9,625		9,625	444	10,069
HEEH SR130	0.230%	0.230%	2,463		2,463	114	2,576

FM PURCHASING (FMB7 D1 & D2)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
HEEH SR131	0.008%	0.008%	$ 86	$ -	$ 86	$ 4	$ 90
HEEO SR130	0.678%	0.678%	7,259		7,259	335	7,594
HEHA SR151	0.370%	0.370%	3,962		3,962	183	4,144
HEPR SR120	0.058%	0.058%	621		621	29	650
HEPR SR130	0.506%	0.506%	5,418		5,418	250	5,667
HEPY SR130	0.693%	0.693%	7,420		7,420	342	7,762
HREO IS390	0.008%	0.008%	86		86	4	90
HREO IS391	0.052%	0.052%	557		557	26	582
HRLA IS391	0.165%	0.165%	1,767		1,767	81	1,848
HRPO IS391	0.099%	0.099%	1,060		1,060	49	1,109
HRPS IS391	0.035%	0.035%	375		375	17	392
HRRM IS390	0.133%	0.133%	1,424		1,424	66	1,490
HRWD GP100	0.031%	0.031%	332		332	15	347
HRWD SR150	0.601%	0.601%	6,435		6,435	297	6,731
LS GP100	0.013%	0.013%	139		139	6	146
LS GP103	2.297%	2.297%	24,594		24,594	1,134	25,727
LS IS380	0.004%	0.004%	43		43	2	45
LS SR120	0.118%	0.118%	1,263		1,263	58	1,322
LWCC01 IS390	0.343%	0.342%	3,667		3,667	169	3,836
LWCC02 IS390	0.343%	0.342%	3,667		3,667	169	3,836
LWHR IS391	0.035%	0.035%	375		375	17	392
PD GP100	1.351%	1.351%	14,465		14,465	667	15,132
PDAD SR120	0.308%	0.308%	3,298		3,298	152	3,450
PDFB SR120	0.012%	0.012%	128		128	6	134
PRAC GP105	0.212%	0.212%	2,270		2,270	105	2,374
PRBS GP105	0.240%	0.240%	2,570		2,570	118	2,688
PRBS TF401	0.043%	0.043%	460		460	21	482
PRBS TF403	0.039%	0.039%	418		418	19	437
PRCI CP201 (CIP)	0.105%	0.105%	1,124		1,124	52	1,176
PRCI TF403 (CIP)	8.741%	8.741%	93,588		93,588	4,314	97,903
PRCR GP105	1.804%	1.804%	19,315		19,315	890	20,206
PRCR SR120	0.493%	0.493%	5,278		5,278	243	5,522
PRCR SR133	0.020%	0.020%	214		214	10	224
PRCR TF401	0.102%	0.102%	1,092		1,092	50	1,142
PREO GP105	0.020%	0.020%	214		214	10	224
PRMB TF401	0.359%	0.359%	3,844		3,844	177	4,021
PRMB TF403	0.697%	0.697%	7,463		7,463	344	7,807
PRMB TF411	0.201%	0.201%	2,152		2,152	99	2,251

FM PURCHASING (FMB7 D1 & D2)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PRMD GP105	0.727%	0.727%	$ 7,784	$ -	$ 7,784	$ 359	$ 8,143
PRMD TF401	0.013%	0.013%	139		139	6	146
PRMD TF403	0.060%	0.060%	642		642	30	672
PRMD TF411	0.021%	0.021%	225		225	10	235
PWCI CP201 (CIP)	4.546%	4.546%	48,673		48,673	2,244	50,917
PWCI CP209 (CIP)	0.235%	0.235%	2,516		2,516	116	2,632
PWCI IS380 (CIP)	0.713%	0.713%	7,634		7,634	352	7,986
PWCI IS386 (CIP)	0.826%	0.826%	8,844		8,844	408	9,252
PWCI SR181 (CIP)	2.810%	2.810%	30,086		30,086	1,387	31,473
PWCI SR182 (CIP)	1.614%	1.614%	17,281		17,281	797	18,077
PWCI TF401 (CIP)	0.025%	0.025%	268		268	12	280
PWCI TF410 (CIP)	0.099%	0.099%	1,060		1,060	49	1,109
PWEN GP100	0.762%	0.762%	8,159		8,159	376	8,535
PWEN IS380	0.093%	0.093%	996		996	46	1,042
PWEN IS386 (CIP)	0.200%	0.200%	2,141		2,141	99	2,240
PWEN TF401	0.033%	0.033%	353		353	16	370
PWEN TF411	0.170%	0.170%	1,820		1,820	84	1,904
PWEV EF330	0.770%	0.770%	8,244		8,244	380	8,624
PWEV GP100	0.135%	0.135%	1,445		1,445	67	1,512
PWPS GP100	2.444%	2.444%	26,167		26,167	1,206	27,374
PWPS IS380	0.607%	0.607%	6,499		6,499	300	6,799
PWPS TF411	0.006%	0.006%	64		64	3	67
WATER DEPT EF 310	5.693%	5.693%	60,954		60,954	2,810	63,764
WATER/SEWER DEPT EF 311	0.765%	0.765%	8,191		8,191	378	8,568
XCEX GP100	0.233%	0.233%	2,495		2,495	115	2,610
XCGL IS390	0.181%	0.181%	1,938		1,938	89	2,027
XCRV GP100	0.163%	0.163%	1,745		1,745	80	1,826
XCWC IS390	0.189%	0.189%	2,024		2,024	93	2,117
XD IS390	0.025%	0.025%	268		268	12	280
Total	**100.00%**	**100.000%**	**1,070,725**	**-**	**1,070,725**	**48,636**	**1,119,361**

Allocation Basis: **50% Value, 50% # of P.O.'s per Dept**

Source of Allocation: **FY 16 Purchasing Report**

FM PURCHASING (FMB7 D1 & D2)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Business Licenses							
FMB7 GP100	100.00	100.000%	$ 294,908	$ -	$ 294,908	$ 13,396	$ 308,304
Total	**100.00**	**100.000%**	**294,908**	**-**	**294,908**	**13,396**	**308,304**

Allocation Basis: **Direct to FMB7 D3 GP100**

ALLOCATION SUMMARY

FM PURCHASING (FMB7 D1 & D2)

	FM Purchasing	Business Licenses	Total
CITY AUDITOR (AU GP100)	$ 353	$ -	$ 353
CITY MANAGER (CM GP100)	1,328	-	1,328
CIVIL SERVICE (CS GP100)	1,306	-	1,306
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	4,293	-	4,293
FIRE ADMIN (FDB1+FDEO)	4,347	-	4,347
FM ADMIN (FMB1 GP100)	385	-	385
FM ACCOUNTING BUREAU (FMB2 GP100)	1,895	-	1,895
FM BUDGET MANAGEMENT (FMB3 GP100)	974	-	974
FM PURCHASING (FMB7 D1 & D2)	803	-	803
FM CONTROLS BUREAU (FMB8 GP100)	1,400	-	1,400
FM FLEET SERVICES BUREAU (FMB9 IS386)	86,881	-	86,881
LEGISLATIVE (LD GP100)	4,391	-	4,391
LAW (LW GP100)	6,037	-	6,037
PUBLIC WORKS ADM (PWBO & PWDI GP100)	2,397	-	2,397
PW ENGR ADMIN (PWENAD)	325	-	325
TECHNICAL SERVICES (TS IS385)	10,506	-	10,506
APAD EF320	2,968	-	2,968
APCI EF320 (CIP)	4,032	-	4,032
APOP EF320	8,243	-	8,243
AU TF401	90	-	90
CCEL GP100	370	-	370
CM SR120	470	-	470
CM SR133	1,422	-	1,422
CMCI TF401 (CIP)	67,751	-	67,751
CP GP100	526	-	526
DCDP SR120	213	-	213
DCEC GP100	829	-	829
DVAD GP100	3,528	-	3,528
DVBU EF337	6,754	-	6,754
DVHC SA270	1,086	-	1,086
DVHC SR135	3,584	-	3,584

ALLOCATION SUMMARY

FM PURCHASING (FMB7 D1 & D2)

	FM Purchasing	Business Licenses	Total
DVHS SR135	$ 56	$ -	$ 56
DVNS EF337	829	-	829
DVNS GP100	5,746	-	5,746
DVNS SR150	8,288	-	8,288
DVPL EF337	3,696	-	3,696
EPBD GP100	3,707	-	3,707
EPBD IS380	672	-	672
EPBD SR132	25,738	-	25,738
EPBD SR136	1,534	-	1,534
EPBD TF401	5,175	-	5,175
EPWD GP100	1,131	-	1,131
EPWD SR150	32,851	-	32,851
FDB2 GP100	6,171	-	6,171
FDB2 SR131	90	-	90
FDB3 GP100	12,724	-	12,724
FDB3 SR120	4,077	-	4,077
FDB4 CP201	739	-	739
FDB4 GP100	14,605	-	14,605
FDB4 TF401	4,066	-	4,066
FDB4 TF403	1,210	-	1,210
FMB2 IS391	358	-	358
FMB2 SR135	90	-	90
FMB2 SR150	90	-	90
FMB4 GP100	4,693	-	4,693
FMB5 GP100	1,176	-	1,176
FMB7 GP100	661	308,304	308,965
FMB8 IS385	90	-	90
FMB9 EF340	3,741	-	3,741
FMB9 IS386 (CIP)	1,859	-	1,859
FMB9 SR182 (CIP)	2,867	-	2,867
GOBS EF301	29,883	-	29,883

ALLOCATION SUMMARY

FM PURCHASING (FMB7 D1 & D2)

	FM Purchasing	Business Licenses	Total
GOBS NX420	$ 179	$ -	$ 179
GOEC EF301	9,946	-	9,946
GOEL EF331	85,414	-	85,414
GOEO EF301	930	-	930
GOGS EF301	594	-	594
GOOP NX420	549	-	549
GOOP SR134	10,596	-	10,596
HA HR430	73,463	-	73,463
HECH GP100	7,392	-	7,392
HECH SR130	10,069	-	10,069
HEEH SR130	2,576	-	2,576
HEEH SR131	90	-	90
HEEO SR130	7,594	-	7,594
HEHA SR151	4,144	-	4,144
HEPR SR120	650	-	650
HEPR SR130	5,667	-	5,667
HEPY SR130	7,762	-	7,762
HREO IS390	90	-	90
HREO IS391	582	-	582
HRLA IS391	1,848	-	1,848
HRPO IS391	1,109	-	1,109
HRPS IS391	392	-	392
HRRM IS390	1,490	-	1,490
HRWD GP100	347	-	347
HRWD SR150	6,731	-	6,731
LS GP100	146	-	146
LS GP103	25,727	-	25,727
LS IS380	45	-	45
LS SR120	1,322	-	1,322
LWCC01 IS390	3,836	-	3,836
LWCC02 IS390	3,836	-	3,836

ALLOCATION SUMMARY

FM PURCHASING (FMB7 D1 & D2)

	FM Purchasing	Business Licenses	Total
LWHR IS391	$ 392	$ -	$ 392
PD GP100	15,132	-	15,132
PDAD SR120	3,450	-	3,450
PDFB SR120	134	-	134
PRAC GP105	2,374	-	2,374
PRBS GP105	2,688	-	2,688
PRBS TF401	482	-	482
PRBS TF403	437	-	437
PRCI CP201 (CIP)	1,176	-	1,176
PRCI TF403 (CIP)	97,903	-	97,903
PRCR GP105	20,206	-	20,206
PRCR SR120	5,522	-	5,522
PRCR SR133	224	-	224
PRCR TF401	1,142	-	1,142
PREO GP105	224	-	224
PRMB TF401	4,021	-	4,021
PRMB TF403	7,807	-	7,807
PRMB TF411	2,251	-	2,251
PRMD GP105	8,143	-	8,143
PRMD TF401	146	-	146
PRMD TF403	672	-	672
PRMD TF411	235	-	235
PWCI CP201 (CIP)	50,917	-	50,917
PWCI CP209 (CIP)	2,632	-	2,632
PWCI IS380 (CIP)	7,986	-	7,986
PWCI IS386 (CIP)	9,252	-	9,252
PWCI SR181 (CIP)	31,473	-	31,473
PWCI SR182 (CIP)	18,077	-	18,077
PWCI TF401 (CIP)	280	-	280
PWCI TF410 (CIP)	1,109	-	1,109
PWEN GP100	8,535	-	8,535

ALLOCATION SUMMARY

FM PURCHASING (FMB7 D1 & D2)

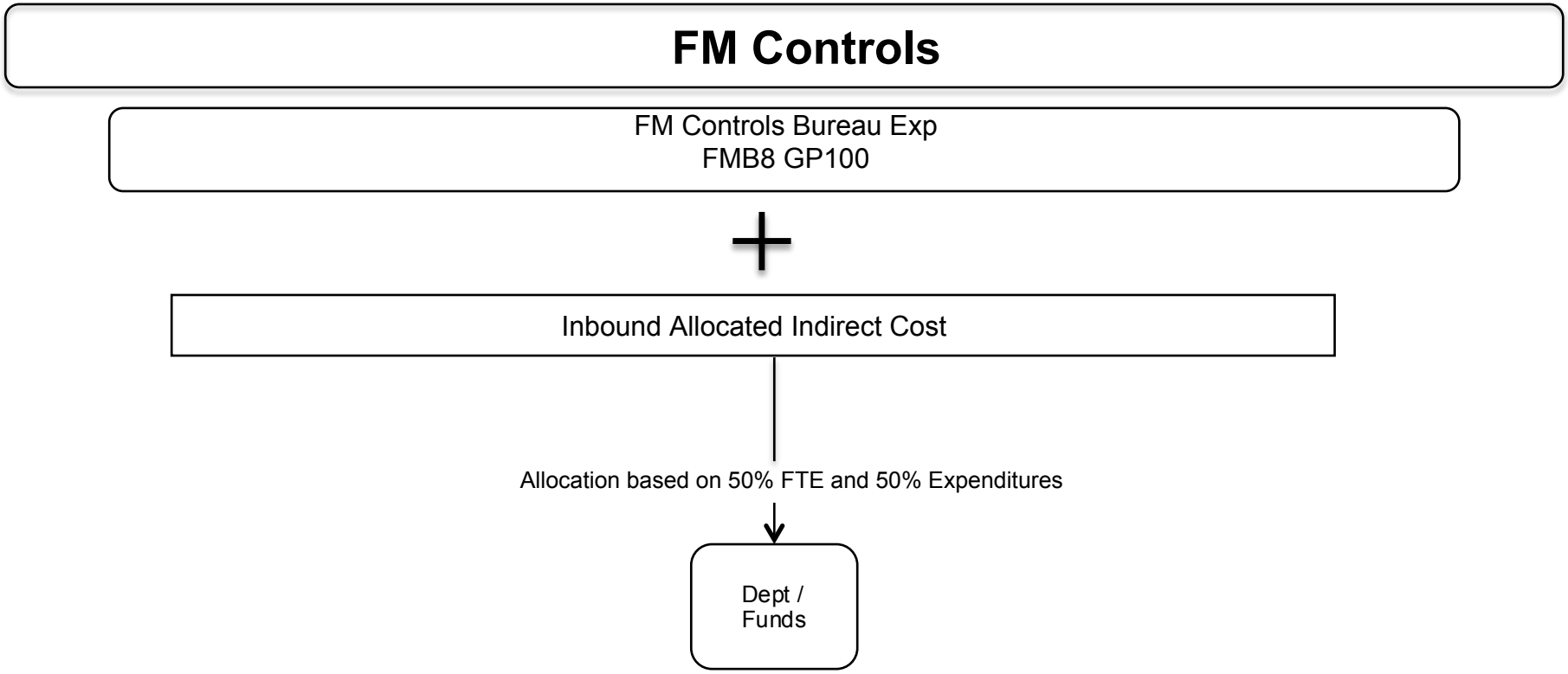
	FM Purchasing	Business Licenses	Total
PWEN IS380	$ 1,042	$ -	$ 1,042
PWEN IS386 (CIP)	2,240	-	2,240
PWEN TF401	370	-	370
PWEN TF411	1,904	-	1,904
PWEV EF330	8,624	-	8,624
PWEV GP100	1,512	-	1,512
PWPS GP100	27,374	-	27,374
PWPS IS380	6,799	-	6,799
PWPS TF411	67	-	67
WATER DEPT EF 310	63,764	-	63,764
WATER/SEWER DEPT EF 311	8,568	-	8,568
XCEX GP100	2,610	-	2,610
XCGL IS390	2,027	-	2,027
XCRV GP100	1,826	-	1,826
XCWC IS390	2,117	-	2,117
XD IS390	280	-	280
Total	**$1,119,361**	**$ 308,304**	**$ 1,427,664**

(15) FM Controls Bureau

The FM Controls department is responsible for monitoring and improving financial controls in the City. The Bureau will emphasize greater control and financial management. These direct costs are allocated to Receiving Departments, as follows:

- **FM Controls** – represents costs associated with administration of the FM Controls Bureau. These costs have been allocated based upon 50% of full-time employees per department and 50% expenditures per department.

The chart on the following page illustrates the functions and measures used to allocate FM Controls Bureau costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:


FM Controls
FM Controls Bureau Exp
FMB8 GP100
Inbound Allocated Indirect Cost
Allocation based on 50% FTE and 50% Expenditures
Dept /
Funds

(15.1) FM Controls Bureau Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

FM CONTROLS BUREAU (FMB8 GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 481,298	$ -	$ 481,298
Total Deductions	$ -		$ -
Incoming Costs			
CIVIC CENTER AND ECOC COSTS	$ 15,769	$ -	$ 15,769
CITY AUDITOR (AU GP100)	722	10	732
CITY MANAGER (CM GP100)	696	58	754
CIVIL SERVICE (CS GP100)	663	17	680
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	1,122	10	1,131
FM ADMIN (FMB1 GP100)	321	872	1,193
FM ACCOUNTING BUREAU (FMB2 GP100)	827	19	846
FM BUDGET MANAGEMENT (FMB3 GP100)	461	6	467
FM PURCHASING (FMB7 D1 & D2)	1,338	62	1,400
FM CONTROLS BUREAU (FMB8 GP100)		211	211
LEGISLATIVE (LD GP100)		1,987	1,987
TECHNICAL SERVICES (TS IS385)		176	176
Total Incoming Costs	**$ 21,919**	**$ 3,427**	**$ 25,346**
Total Cost Adjustments	**$ -**	**$ -**	**$ -**
Total Costs to be Allocated	**$ 503,217**	**$ 3,427**	**$ 506,644**

DEPARTMENTAL EXPENSE DETAIL

FM CONTROLS BUREAU (FMB8 GP100)

Expense Type	Total	General Admin	FM Controls
Personnel			
Salaries & Benefits	$ 264,632	$ -	$ 264,632
Subtotal Personnel Cost	**$ 264,632**	**$ -**	**$ 264,632**
Operating Services & Supplies			
Materials, Supplies, & Services	$ 153,233	$ -	$ 153,233
Internal Support	63,433	-	63,433
Subtotal Operating Cost	**$ 216,666**	**$ -**	**$ 216,666**
DEPARTMENTAL EXPENDITURES	**$ 481,298**	**$ -**	**$ 481,298**
Disallowed Costs			
	$ -		
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Subtotal Cost Adjustments	**$ -**	**$ -**	**$ -**
FUNCTIONAL COST	**$ 481,298**	**$ -**	**$ 481,298**
First Allocation			
Incoming - All Others	$ 21,919	$ -	$ 21,919
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of First Allocation	**$ 503,217**	**$ -**	**$ 503,217**
Second Allocation			
Incoming - All Others	$ 3,427	$ -	$ 3,427
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of Second Allocation	**$ 3,427**	**$ -**	**$ 3,427**
		$ -	
TOTAL ALLOCATED	**$ 506,644**	**$ -**	**$ 506,644**

FM CONTROLS BUREAU (FMB8 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
FM Controls							
CITY AUDITOR (AU GP100)	0.229%	0.229%	$ 1,152	$ -	$ 1,152	$ -	$ 1,152
CITY CLERK (CC GP100)	0.168%	0.168%	845		845		845
CITY MANAGER (CM GP100)	0.271%	0.271%	1,364		1,364		1,364
CIVIL SERVICE (CS GP100)	0.268%	0.268%	1,349		1,349		1,349
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	0.114%	0.114%	574		574		574
FIRE ADMIN (FDB1+FDEO)	0.200%	0.200%	1,007		1,007		1,007
FM ADMIN (FMB1 GP100)	0.055%	0.055%	277		277		277
FM ACCOUNTING BUREAU (FMB2 GP100)	0.251%	0.251%	1,263		1,263		1,263
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	0.040%	0.040%	201		201		201
FM BUDGET MANAGEMENT (FMB3 GP100)	0.123%	0.123%	619		619		619
FM PURCHASING (FMB7 D1 & D2)	0.236%	0.236%	1,188		1,188		1,188
FM CONTROLS BUREAU (FMB8 GP100)	0.042%	0.042%	211		211		211
FM FLEET SERVICES BUREAU (FMB9 IS386)	1.561%	1.561%	7,856		7,856	55	7,910
LEGISLATIVE (LD GP100)	0.576%	0.576%	2,899		2,899	20	2,919
LAW (LW GP100)	0.242%	0.242%	1,218		1,218	8	1,226
PUBLIC WORKS ADM (PWBO & PWDI GP100)	0.226%	0.226%	1,137		1,137	8	1,145
PW ENGR ADMIN (PWENAD)	0.644%	0.644%	3,241		3,241	23	3,263
TECHNICAL SERVICES (TS IS385)	2.361%	2.361%	11,882		11,882	83	11,964
APAD EF320	0.636%	0.636%	3,201		3,201	22	3,223
APCI CP201	0.062%	0.062%	312		312	2	314
APCI EF320 (CIP)	0.431%	0.431%	2,169		2,169	15	2,184
APOP EF320 (CIP)	0.003%	0.003%	15		15	0	15
APOP EF320	1.298%	1.298%	6,532		6,532	45	6,578
AU IS391	0.016%	0.016%	81		81	1	81
AU TF401	0.052%	0.052%	262		262	2	264
CCEL GP100	0.071%	0.071%	357		357	2	360
CM SR120	0.109%	0.109%	549		549	4	552
CM SR133	0.399%	0.399%	2,008		2,008	14	2,022
CM TF401	-0.004%	-0.004%	(20)		(20)	(0)	(20)
CM TF411	0.013%	0.013%	65		65	0	66
CMCI TF401 (CIP)	0.574%	0.574%	2,889		2,889	20	2,909

FM CONTROLS BUREAU (FMB8 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
CP GP100	0.495%	0.495%	$ 2,491	$ -	$ 2,491	$ 17	$ 2,508
CP SR120	0.005%	0.005%	25		25	0	25
CSDD IS391	0.005%	0.005%	25		25	0	25
DCDP SR120	0.014%	0.014%	70		70	0	71
DCEC GP100	0.997%	0.997%	5,017		5,017	35	5,052
DVAD EF337	0.082%	0.082%	413		413	3	416
DVAD GP100	0.025%	0.025%	126		126	1	127
DVAD SA270	0.008%	0.008%	40		40	0	41
DVAD SR135	0.035%	0.035%	176		176	1	177
DVAD SR150	0.067%	0.067%	337		337	2	340
DVBU EF337	1.009%	1.009%	5,078		5,078	35	5,113
DVHC SA270	0.103%	0.103%	518		518	4	522
DVHC SA277	0.806%	0.806%	4,056		4,056	28	4,084
DVHC SR135	0.184%	0.184%	926		926	6	932
DVHC SR149	0.008%	0.008%	40		40	0	41
DVHS DS600	0.047%	0.047%	237		237	2	238
DVNS EF337	0.165%	0.165%	830		830	6	836
DVNS GP100	0.424%	0.424%	2,134		2,134	15	2,149
DVNS SR150	0.788%	0.788%	3,966		3,966	28	3,993
DVPL EF337	0.418%	0.418%	2,104		2,104	15	2,118
DVPL GP100	0.001%	0.001%	5		5	0	5
DVPL SR120	0.017%	0.017%	86		86	1	86
EPBD GP100	0.113%	0.113%	569		569	4	573
EPBD IS380	0.004%	0.004%	20		20	0	20
EPBD SR132	0.210%	0.210%	1,057		1,057	7	1,064
EPBD SR136	0.019%	0.019%	96		96	1	96
EPBD TF401	0.215%	0.215%	1,082		1,082	8	1,090
EPBD TF403	0.010%	0.010%	50		50	0	51
EPBD TF411	0.005%	0.005%	25		25	0	25
EPEO GP100	0.020%	0.020%	101		101	1	101
EPEO SR150	0.003%	0.003%	15		15	0	15
EPEO TF401	0.003%	0.003%	15		15	0	15
EPWD GP100	0.005%	0.005%	25		25	0	25
EPWD SR150	0.921%	0.921%	4,635		4,635	32	4,667

FM CONTROLS BUREAU (FMB8 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
FDB2 GP100	0.342%	0.342%	$ 1,721	$ -	$ 1,721	$ 12	$ 1,733
FDB2 SR131	0.071%	0.071%	357		357	2	360
FDB2 TF401	0.011%	0.011%	55		55	0	56
FDB3 GP100	0.368%	0.368%	1,852		1,852	13	1,865
FDB3 SR120	0.065%	0.065%	327		327	2	329
FDB4 CP201	0.003%	0.003%	15		15	0	15
FDB4 DS600	0.003%	0.003%	15		15	0	15
FDB4 GP100	5.185%	5.185%	26,094		26,094	181	26,275
FDB4 SR121	0.125%	0.125%	629		629	4	633
FDB4 TF401	0.969%	0.969%	4,877		4,877	34	4,910
FDB4 TF403	0.136%	0.136%	684		684	5	689
FMB2 IS385	0.008%	0.008%	40		40	0	41
FMB2 IS390	0.005%	0.005%	25		25	0	25
FMB2 IS391	0.076%	0.076%	382		382	3	385
FMB2 SR130	0.001%	0.001%	5		5	0	5
FMB2 SR135	0.004%	0.004%	20		20	0	20
FMB2 SR150	0.017%	0.017%	86		86	1	86
FMB2 SR151	0.001%	0.001%	5		5	0	5
FMB3 IS391	0.044%	0.044%	221		221	2	223
FMB3 TF401	0.007%	0.007%	35		35	0	35
FMB4 EF301	0.119%	0.119%	599		599	4	603
FMB4 GP100	0.476%	0.476%	2,395		2,395	17	2,412
FMB5 GP100	0.118%	0.118%	594		594	4	598
FMB8 IS385	0.057%	0.057%	287		287	2	289
FMB9 EF340	0.415%	0.415%	2,088		2,088	15	2,103
FMB9 IS386 (CIP)	0.001%	0.001%	5		5	0	5
FMB9 SR182 (CIP)	0.006%	0.006%	30		30	0	30
GOBS EF301	1.927%	1.927%	9,698		9,698	67	9,765
GOBS NX420	0.113%	0.113%	569		569	4	573
GOEC EF301	1.495%	1.495%	7,524		7,524	52	7,576
GOEL EF331	1.215%	1.215%	6,115		6,115	42	6,157
GOEO EF301	0.021%	0.021%	106		106	1	106
GOEO NX420	0.009%	0.009%	45		45	0	46
GOGS EF301	0.785%	0.785%	3,951		3,951	27	3,978

FM CONTROLS BUREAU (FMB8 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
GOOP NX420	1.842%	1.842%	$ 9,270	$ -	$ 9,270	$ 64	$ 9,334
GOOP SR134	0.355%	0.355%	1,787		1,787	12	1,799
HA HR430	17.946%	17.947%	90,314		90,314	628	90,941
HECH GP100	0.114%	0.114%	574		574	4	578
HECH SR130	1.419%	1.419%	7,141		7,141	50	7,191
HEEH SR130	0.518%	0.518%	2,607		2,607	18	2,625
HEEH SR131	0.069%	0.069%	347		347	2	350
HEEO GP100	0.009%	0.009%	45		45	0	46
HEEO SR130	0.373%	0.373%	1,877		1,877	13	1,890
HEHA SR151	2.455%	2.455%	12,355		12,355	86	12,441
HEPR SR120	0.007%	0.007%	35		35	0	35
HEPR SR130	0.630%	0.630%	3,170		3,170	22	3,193
HEPY DS600	0.002%	0.002%	10		10	0	10
HEPY SR130	0.868%	0.868%	4,368		4,368	30	4,399
HREO IS390	0.023%	0.023%	116		116	1	117
HREO IS391	0.037%	0.037%	186		186	1	187
HRLA IS391	0.071%	0.071%	357		357	2	360
HRPO IS391	0.193%	0.193%	971		971	7	978
HRPS IS391	0.009%	0.009%	45		45	0	46
HRRM IS390	0.332%	0.332%	1,671		1,671	12	1,682
HRWD SR150	0.073%	0.073%	367		367	3	370
LS GP100	0.014%	0.014%	70		70	0	71
LS GP103	1.373%	1.373%	6,910		6,910	48	6,958
LS IS380	0.027%	0.027%	136		136	1	137
LS SR120	0.121%	0.121%	609		609	4	613
LWCC01 IS390	0.311%	0.311%	1,565		1,565	11	1,576
LWCC02 IS390	0.311%	0.311%	1,565		1,565	11	1,576
LWHR IS391	0.030%	0.030%	151		151	1	152
PD GP100	15.894%	15.895%	79,987		79,987	556	80,543
PDAD CP201	-0.019%	-0.019%	(96)		(96)	(1)	(96)
PDAD SR120	0.089%	0.089%	448		448	3	451
PDFB SR120	0.101%	0.101%	508		508	4	512
PDFB SR121	0.003%	0.003%	15		15	0	15
PDFB TF401	0.023%	0.023%	116		116	1	117

FM CONTROLS BUREAU (FMB8 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PDFB TF403	0.010%	0.010%	$ 50	$ -	$ 50	$ 0	$ 51
PDPT SR121	0.129%	0.129%	649		649	5	654
PDPT TF401	0.054%	0.054%	272		272	2	274
PDSU DS600	0.003%	0.003%	15		15	0	15
PDSU TF401	0.517%	0.517%	2,602		2,602	18	2,620
PDSU TF403	0.280%	0.280%	1,409		1,409	10	1,419
PRAC GP105	0.602%	0.602%	3,030		3,030	21	3,051
PRAC TF401	0.011%	0.011%	55		55	0	56
PRBS GP105	0.250%	0.250%	1,258		1,258	9	1,267
PRBS IS390	0.002%	0.002%	10		10	0	10
PRBS TF401	0.068%	0.068%	342		342	2	345
PRBS TF403	0.063%	0.063%	317		317	2	319
PRCI CP201 (CIP)	0.008%	0.008%	40		40	0	41
PRCI CP201	0.025%	0.025%	126		126	1	127
PRCI TF403 (CIP)	0.585%	0.585%	2,944		2,944	20	2,964
PRCR DS600	0.001%	0.001%	5		5	0	5
PRCR GP100	0.003%	0.003%	15		15	0	15
PRCR GP105	1.774%	1.774%	8,928		8,928	62	8,990
PRCR SR120	0.330%	0.330%	1,661		1,661	12	1,672
PRCR SR133	0.014%	0.014%	70		70	0	71
PRCR TF401	0.349%	0.349%	1,756		1,756	12	1,769
PRCR TF403	0.002%	0.002%	10		10	0	10
PREO GP105	0.019%	0.019%	96		96	1	96
PREO TF401	0.008%	0.008%	40		40	0	41
PREO TF403	0.008%	0.008%	40		40	0	41
PRMB TF401	0.380%	0.380%	1,912		1,912	13	1,926
PRMB TF403	0.768%	0.768%	3,865		3,865	27	3,892
PRMB TF411	0.169%	0.169%	850		850	6	856
PRMD DS600	0.001%	0.001%	5		5	0	5
PRMD GP105	0.711%	0.711%	3,578		3,578	25	3,603
PRMD SR120	0.041%	0.041%	206		206	1	208
PRMD SR182 (CIP)	0.002%	0.002%	10		10	0	10
PRMD TF401	0.059%	0.059%	297		297	2	299
PRMD TF403	0.064%	0.064%	322		322	2	324

FM CONTROLS BUREAU (FMB8 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PRMD TF411	0.014%	0.014%	$ 70	$ -	$ 70	$ 0	$ 71
PWBO CP201	0.043%	0.043%	216		216	2	218
PWCI CP201 (CIP)	0.937%	0.937%	4,715		4,715	33	4,748
PWCI CP209 (CIP)	0.094%	0.094%	473		473	3	476
PWCI IS380 (CIP)	0.110%	0.110%	554		554	4	557
PWCI IS380	0.729%	0.729%	3,669		3,669	25	3,694
PWCI IS386 (CIP)	0.001%	0.001%	5		5	0	5
PWCI SR181 (CIP)	0.613%	0.613%	3,085		3,085	21	3,106
PWCI SR182 (CIP)	0.286%	0.286%	1,439		1,439	10	1,449
PWCI TF401 (CIP)	0.057%	0.057%	287		287	2	289
PWCI TF410 (CIP)	0.015%	0.015%	75		75	1	76
PWEN CP201	0.471%	0.471%	2,370		2,370	16	2,387
PWEN DS600	0.066%	0.066%	332		332	2	334
PWEN IS380	0.026%	0.026%	131		131	1	132
PWEN IS386 (CIP)	0.025%	0.025%	126		126	1	127
PWEN SR120	0.005%	0.005%	25		25	0	25
PWEN TF401	0.010%	0.010%	50		50	0	51
PWEN TF411	0.263%	0.263%	1,324		1,324	9	1,333
PWEV EF330	2.500%	2.500%	12,581		12,581	87	12,669
PWEV GP100	0.839%	0.839%	4,222		4,222	29	4,252
PWEV TF401	0.032%	0.032%	161		161	1	162
PWPS GP100	1.301%	1.301%	6,547		6,547	45	6,593
PWPS IS380	0.476%	0.476%	2,395		2,395	17	2,412
PWPS TF401	0.020%	0.020%	101		101	1	101
PWPS TF411	0.012%	0.012%	60		60	0	61
TSCS SR133	0.004%	0.004%	20		20	0	20
WATER DEPT EF 310	4.568%	4.568%	22,989		22,989	160	23,148
WATER/SEWER DEPT EF 311	0.847%	0.847%	4,263		4,263	30	4,292
Total	**100%**	**100.000%**	**$ 503,217**	**$ -**	**$ 503,217**	**$ 3,427**	**$ 506,644**

Allocation Basis: **50% FTE, 50% Expenditures**

Source of Allocation: **Financial Management**

ALLOCATION SUMMARY

FM CONTROLS BUREAU (FMB8 GP100)

	FM Controls	Total
CITY AUDITOR (AU GP100)	$ 1,152	$ 1,152
CITY CLERK (CC GP100)	845	845
CITY MANAGER (CM GP100)	1,364	1,364
CIVIL SERVICE (CS GP100)	1,349	1,349
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	574	574
FIRE ADMIN (FDB1+FDEO)	1,007	1,007
FM ADMIN (FMB1 GP100)	277	277
FM ACCOUNTING BUREAU (FMB2 GP100)	1,263	1,263
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	201	201
FM BUDGET MANAGEMENT (FMB3 GP100)	619	619
FM PURCHASING (FMB7 D1 & D2)	1,188	1,188
FM CONTROLS BUREAU (FMB8 GP100)	211	211
FM FLEET SERVICES BUREAU (FMB9 IS386)	7,910	7,910
LEGISLATIVE (LD GP100)	2,919	2,919
LAW (LW GP100)	1,226	1,226
PUBLIC WORKS ADM (PWBO & PWDI GP100)	1,145	1,145
PW ENGR ADMIN (PWENAD)	3,263	3,263
TECHNICAL SERVICES (TS IS385)	11,964	11,964
APAD EF320	3,223	3,223
APCI CP201	314	314
APCI EF320 (CIP)	2,184	2,184
APOP EF320 (CIP)	15	15
APOP EF320	6,578	6,578
AU IS391	81	81
AU TF401	264	264
CCEL GP100	360	360

ALLOCATION SUMMARY

FM CONTROLS BUREAU (FMB8 GP100)

	FM Controls	Total
CM SR120	$ 552	$ 552
CM SR133	2,022	2,022
CM TF401	(20)	(20)
CM TF411	66	66
CMCI TF401 (CIP)	2,909	2,909
CP GP100	2,508	2,508
CP SR120	25	25
CSDD IS391	25	25
DCDP SR120	71	71
DCEC GP100	5,052	5,052
DVAD EF337	416	416
DVAD GP100	127	127
DVAD SA270	41	41
DVAD SR135	177	177
DVAD SR150	340	340
DVBU EF337	5,113	5,113
DVHC SA270	522	522
DVHC SA277	4,084	4,084
DVHC SR135	932	932
DVHC SR149	41	41
DVHS DS600	238	238
DVNS EF337	836	836
DVNS GP100	2,149	2,149
DVNS SR150	3,993	3,993
DVPL EF337	2,118	2,118
DVPL GP100	5	5

ALLOCATION SUMMARY

FM CONTROLS BUREAU (FMB8 GP100)

	FM Controls	Total
DVPL SR120	$ 86	$ 86
EPBD GP100	573	573
EPBD IS380	20	20
EPBD SR132	1,064	1,064
EPBD SR136	96	96
EPBD TF401	1,090	1,090
EPBD TF403	51	51
EPBD TF411	25	25
EPEO GP100	101	101
EPEO SR150	15	15
EPEO TF401	15	15
EPWD GP100	25	25
EPWD SR150	4,667	4,667
FDB2 GP100	1,733	1,733
FDB2 SR131	360	360
FDB2 TF401	56	56
FDB3 GP100	1,865	1,865
FDB3 SR120	329	329
FDB4 CP201	15	15
FDB4 DS600	15	15
FDB4 GP100	26,275	26,275
FDB4 SR121	633	633
FDB4 TF401	4,910	4,910
FDB4 TF403	689	689
FMB2 IS385	41	41
FMB2 IS390	25	25

ALLOCATION SUMMARY

FM CONTROLS BUREAU (FMB8 GP100)

	FM Controls	Total
FMB2 IS391	$ 385	$ 385
FMB2 SR130	5	5
FMB2 SR135	20	20
FMB2 SR150	86	86
FMB2 SR151	5	5
FMB3 IS391	223	223
FMB3 TF401	35	35
FMB4 EF301	603	603
FMB4 GP100	2,412	2,412
FMB5 GP100	598	598
FMB8 IS385	289	289
FMB9 EF340	2,103	2,103
FMB9 IS386 (CIP)	5	5
FMB9 SR182 (CIP)	30	30
GOBS EF301	9,765	9,765
GOBS NX420	573	573
GOEC EF301	7,576	7,576
GOEL EF331	6,157	6,157
GOEO EF301	106	106
GOEO NX420	46	46
GOGS EF301	3,978	3,978
GOOP NX420	9,334	9,334
GOOP SR134	1,799	1,799
HA HR430	90,941	90,941
HECH GP100	578	578
HECH SR130	7,191	7,191

ALLOCATION SUMMARY

FM CONTROLS BUREAU (FMB8 GP100)

	FM Controls	Total
HEEH SR130	$ 2,625	$ 2,625
HEEH SR131	350	350
HEEO GP100	46	46
HEEO SR130	1,890	1,890
HEHA SR151	12,441	12,441
HEPR SR120	35	35
HEPR SR130	3,193	3,193
HEPY DS600	10	10
HEPY SR130	4,399	4,399
HREO IS390	117	117
HREO IS391	187	187
HRLA IS391	360	360
HRPO IS391	978	978
HRPS IS391	46	46
HRRM IS390	1,682	1,682
HRWD SR150	370	370
LS GP100	71	71
LS GP103	6,958	6,958
LS IS380	137	137
LS SR120	613	613
LWCC01 IS390	1,576	1,576
LWCC02 IS390	1,576	1,576
LWHR IS391	152	152
PD GP100	80,543	80,543
PDAD CP201	(96)	(96)
PDAD SR120	451	451

ALLOCATION SUMMARY

FM CONTROLS BUREAU (FMB8 GP100)

	FM Controls	Total
PDFB SR120	$ 512	$ 512
PDFB SR121	15	15
PDFB TF401	117	117
PDFB TF403	51	51
PDPT SR121	654	654
PDPT TF401	274	274
PDSU DS600	15	15
PDSU TF401	2,620	2,620
PDSU TF403	1,419	1,419
PRAC GP105	3,051	3,051
PRAC TF401	56	56
PRBS GP105	1,267	1,267
PRBS IS390	10	10
PRBS TF401	345	345
PRBS TF403	319	319
PRCI CP201 (CIP)	41	41
PRCI CP201	127	127
PRCI TF403 (CIP)	2,964	2,964
PRCR DS600	5	5
PRCR GP100	15	15
PRCR GP105	8,990	8,990
PRCR SR120	1,672	1,672
PRCR SR133	71	71
PRCR TF401	1,769	1,769
PRCR TF403	10	10
PREO GP105	96	96

ALLOCATION SUMMARY

FM CONTROLS BUREAU (FMB8 GP100)

	FM Controls	Total
PREO TF401	$ 41	$ 41
PREO TF403	41	41
PRMB TF401	1,926	1,926
PRMB TF403	3,892	3,892
PRMB TF411	856	856
PRMD DS600	5	5
PRMD GP105	3,603	3,603
PRMD SR120	208	208
PRMD SR182 (CIP)	10	10
PRMD TF401	299	299
PRMD TF403	324	324
PRMD TF411	71	71
PWBO CP201	218	218
PWCI CP201 (CIP)	4,748	4,748
PWCI CP209 (CIP)	476	476
PWCI IS380 (CIP)	557	557
PWCI IS380	3,694	3,694
PWCI IS386 (CIP)	5	5
PWCI SR181 (CIP)	3,106	3,106
PWCI SR182 (CIP)	1,449	1,449
PWCI TF401 (CIP)	289	289
PWCI TF410 (CIP)	76	76
PWEN CP201	2,387	2,387
PWEN DS600	334	334
PWEN IS380	132	132
PWEN IS386 (CIP)	127	127

ALLOCATION SUMMARY

FM CONTROLS BUREAU (FMB8 GP100)

	FM Controls	Total
PWEN SR120	$ 25	$ 25
PWEN TF401	51	51
PWEN TF411	1,333	1,333
PWEV EF330	12,669	12,669
PWEV GP100	4,252	4,252
PWEV TF401	162	162
PWPS GP100	6,593	6,593
PWPS IS380	2,412	2,412
PWPS TF401	101	101
PWPS TF411	61	61
TSCS SR133	20	20
WATER DEPT EF 310	23,148	23,148
WATER/SEWER DEPT EF 311	4,292	4,292
Total	**$ 506,644**	**$ 506,644**

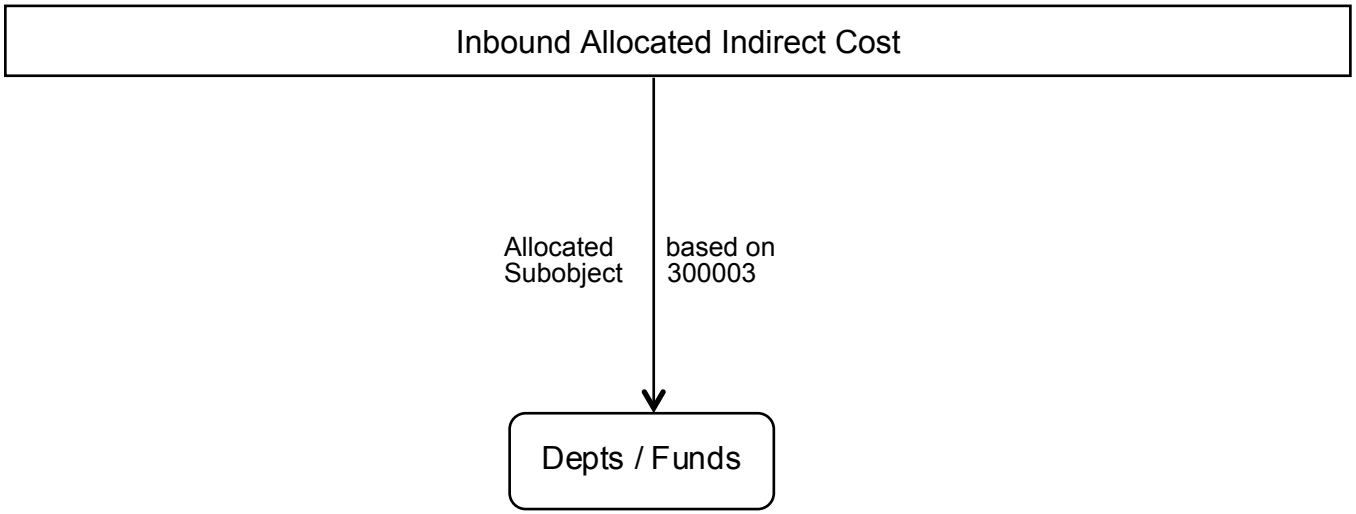
(16) FM Fleet

The Fleet Services department has been incorporated into Financial Management. Any direct costs associated with Fleet have already been allocated and only indirect costs are allocated through the Plan. These costs are allocated to Receiving Departments, as follows:

- **Fleet Services –** represents direct administrative and indirect costs associated with Fleet Services. These costs have been allocated Citywide based on current fleet charges.

The chart on the following page illustrates the functions and measures used to allocate FM Fleet. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:

FM Fleet (FMB9 IS386)



(16.1) FM Fleet Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

FM FLEET SERVICES BUREAU (FMB9 IS386)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ -	$ -	$ -
Total Deductions	$ -	$ -	$ -
Incoming Costs			
CITY AUDITOR (AU GP100)	$ 30,490	$ 566	$ 31,056
CITY MANAGER (CM GP100)	38,555	3,195	41,750
CIVIL SERVICE (CS GP100)	53,073	1,323	54,396
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	32,008	271	32,279
FM ADMIN (FMB1 GP100)	11,680	31,509	43,189
FM ACCOUNTING BUREAU (FMB2 GP100)	68,816	1,556	70,373
FM BUDGET MANAGEMENT (FMB3 GP100)	25,524	325	25,849
FM PURCHASING (FMB7 D1 & D2)	83,053	3,829	86,881
FM CONTROLS BUREAU (FMB8 GP100)	7,856	55	7,910
FM FLEET SERVICES BUREAU (FMB9 IS386)		12	12
LEGISLATIVE (LD GP100)		109,997	109,997
LAW (LW GP100)		16,367	16,367
TECHNICAL SERVICES (TS IS385)		12,810	12,810
Total Incoming Costs	**$ 351,055**	**$ 181,815**	**$ 532,869**
Total Cost Adjustments	**$ -**	**$ -**	**$ -**
Total Costs to be Allocated	**$ 351,055**	**$ 181,815**	**$ 532,869**

DEPARTMENTAL EXPENSE DETAIL

FM FLEET SERVICES BUREAU (FMB9 IS386)

Expense Type	Total	General Admin	Fleet Services
Personnel			
Salaries & Wages		$ -	$ -
Subtotal Personnel Cost	**$ -**	**$ -**	**$ -**
Operating Services & Supplies			
	$ -	$ -	$ -
Subtotal Operating Cost	**$ -**	**$ -**	**$ -**
DEPARTMENTAL EXPENDITURES	**$ -**	**$ -**	**$ -**
Disallowed Costs			
	$ -	$ -	$ -
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
	$ -	$ -	$ -
Subtotal Cost Adjustments	**$ -**	**$ -**	**$ -**
FUNCTIONAL COST	**$ -**	**$ -**	**$ -**
First Allocation			
Incoming - All Others	$ 351,055	$ -	$ 351,055
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of First Allocation	**$ 351,055**	**$ -**	**$ 351,055**
Second Allocation			
Incoming - All Others	$ 181,815	$ -	$ 181,815
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of Second Allocation	**$ 181,815**	**$ -**	**$ 181,815**
TOTAL ALLOCATED	**$ 532,869**	**$ -**	**$ 532,869**

FM FLEET SERVICES BUREAU (FMB9 IS386)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Fleet Services							
CITY MANAGER (CM GP100)	276.00	0.002%	$ 7	$ -	$ 7	$ -	$ 7
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	14,924.22	0.108%	380		380		380
FIRE ADMIN (FDB1+FDEO)	8,143.61	0.059%	208		208		208
FM PURCHASING (FMB7 D1 & D2)	546.00	0.004%	14		14		14
FM FLEET SERVICES BUREAU (FMB9 IS386)	486.12	0.004%	12		12		12
LEGISLATIVE (LD GP100)	1,780.89	0.013%	45		45	24	69
PUBLIC WORKS ADM (PWBO & PWDI GP100)	843.17	0.006%	21		21	11	33
PW ENGR ADMIN (PWENAD)	10.00	0.000%	0		0	0	0
TECHNICAL SERVICES (TS IS385)	43,320.18	0.315%	1,104		1,104	573	1,677
APAD EF320	180.00	0.001%	5		5	2	7
APOP EF320	232,468.90	1.688%	5,926		5,926	3,074	9,000
CM SR120	396.00	0.003%	10		10	5	15
CM SR133	2,833.19	0.021%	72		72	37	110
CM TF401	20.00	0.000%	1		1	0	1
CMCI TF401 (CIP)	676.00	0.005%	17		17	9	26
CP GP100	475.05	0.003%	12		12	6	18
DVBU EF337	38,843.47	0.282%	990		990	514	1,504
DVHC SA270	506.00	0.004%	13		13	7	20
DVHC SR135	500.00	0.004%	13		13	7	19
DVNS GP100	44,183.40	0.321%	1,126		1,126	584	1,711
DVNS SR150	13,715.61	0.100%	350		350	181	531
DVPL EF337	10,524.45	0.076%	268		268	139	407
FDB2 GP100	49,460.62	0.359%	1,261		1,261	654	1,915
FDB2 SR131	11,918.68	0.087%	304		304	158	461
FDB3 GP100	48,311.76	0.351%	1,231		1,231	639	1,870
FDB4 GP100	1,572,595.22	11.418%	40,085		40,085	20,797	60,882
FDB4 TF401	288,489.61	2.095%	7,353		7,353	3,815	11,169
FDB4 TF403	101,000.38	0.733%	2,574		2,574	1,336	3,910
FMB4 GP100	2,771.00	0.020%	71		71	37	107
FMB7 GP100	12,056.48	0.088%	307		307	159	467
FMB9 EF340	164,828.03	1.197%	4,201		4,201	2,180	6,381
GOBS EF301	1,926.11	0.014%	49		49	25	75
GOEC EF301	357,853.17	2.598%	9,122		9,122	4,732	13,854
GOGS EF301	173,203.23	1.258%	4,415		4,415	2,291	6,705
GOOP NX420	10,246.23	0.074%	261		261	136	397
HA HR430	14,797.72	0.107%	377		377	196	573

FM FLEET SERVICES BUREAU (FMB9 IS386)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
HECH SR130	2,897.66	0.021%	$ 74	$ -	$ 74	$ 38	$ 112
HEEH SR130	20,724.26	0.150%	528		528	274	802
HEEO SR130	7,233.42	0.053%	184		184	96	280
HEHA SR151	5,729.41	0.042%	146		146	76	222
HEPR SR130	7,515.27	0.055%	192		192	99	291
HEPY SR130	4,197.80	0.030%	107		107	56	163
HRPO IS391	44.00	0.000%	1		1	1	2
HRRM IS390	323.00	0.002%	8		8	4	13
LS GP103	10,268.85	0.075%	262		262	136	398
LWCC01 IS390	1,321.30	0.010%	34		34	17	51
LWCC02 IS390	1,321.30	0.010%	34		34	17	51
PD GP100	4,023,030.24	29.211%	102,545		102,545	53,203	155,748
PDPT SR121	14,322.45	0.104%	365		365	189	554
PDSU TF401	349,068.61	2.535%	8,898		8,898	4,616	13,514
PDSU TF403	80,091.76	0.582%	2,042		2,042	1,059	3,101
PRAC GP105	53,737.35	0.390%	1,370		1,370	711	2,080
PRAC TF401	391.33	0.003%	10		10	5	15
PRBS GP105	2,212.21	0.016%	56		56	29	86
PRCR GP105	6,251.49	0.045%	159		159	83	242
PRMB TF401	354,138.85	2.571%	9,027		9,027	4,683	13,710
PRMB TF403	126,189.60	0.916%	3,217		3,217	1,669	4,885
PRMB TF411	25,717.56	0.187%	656		656	340	996
PRMD GP105	144,380.11	1.048%	3,680		3,680	1,909	5,590
PRMD TF401	61,551.62	0.447%	1,569		1,569	814	2,383
PRMD TF403	47,072.85	0.342%	1,200		1,200	623	1,822
PRMD TF411	6,427.24	0.047%	164		164	85	249
PWCI CP201 (CIP)	10.00	0.000%	0		0	0	0
PWEN GP100	45,586.74	0.331%	1,162		1,162	603	1,765
PWEV EF330	3,129,448.37	22.722%	79,768		79,768	41,386	121,154
PWEV GP100	1,360,130.65	9.876%	34,669		34,669	17,987	52,656
PWPS GP100	632,634.66	4.593%	16,126		16,126	8,366	24,492
PWPS IS380	16,991.00	0.123%	433		433	225	658
WATER DEPT EF 310	6,434.62	0.047%	164		164	85	249
Total	**13,772,506.07**	**100.000%**	**$ 351,055**	**$ -**	**$ 351,055**	**$ 181,815**	**$ 532,869**

Allocation Basis: **Fleet Service Charges per Dept / Bureau / Fund**

Source of Allocation: **FY 16 Expenditure Report (Subobject 300003)**

ALLOCATION SUMMARY

FM FLEET SERVICES BUREAU (FMB9 IS386)

	Fleet Services	Total
CITY MANAGER (CM GP100)	$ 7	$ 7
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	380	380
FIRE ADMIN (FDB1+FDEO)	208	208
FM PURCHASING (FMB7 D1 & D2)	14	14
FM FLEET SERVICES BUREAU (FMB9 IS386)	12	12
LEGISLATIVE (LD GP100)	69	69
PUBLIC WORKS ADM (PWBO & PWDI GP100)	33	33
PW ENGR ADMIN (PWENAD)	0.39	0.39
TECHNICAL SERVICES (TS IS385)	1,677	1,677
APAD EF320	7	7
APOP EF320	9,000	9,000
CM SR120	15	15
CM SR133	110	110
CM TF401	1	1
CMCI TF401 (CIP)	26	26
CP GP100	18	18
DVBU EF337	1,504	1,504
DVHC SA270	20	20
DVHC SR135	19	19
DVNS GP100	1,711	1,711
DVNS SR150	531	531
DVPL EF337	407	407
FDB2 GP100	1,915	1,915
FDB2 SR131	461	461
FDB3 GP100	1,870	1,870
FDB4 GP100	60,882	60,882
FDB4 TF401	11,169	11,169
FDB4 TF403	3,910	3,910
FMB4 GP100	107	107
FMB7 GP100	467	467

ALLOCATION SUMMARY

FM FLEET SERVICES BUREAU (FMB9 IS386)

	Fleet Services	Total
FMB9 EF340	$ 6,381	$ 6,381
GOBS EF301	75	75
GOEC EF301	13,854	13,854
GOGS EF301	6,705	6,705
GOOP NX420	397	397
HA HR430	573	573
HECH SR130	112	112
HEEH SR130	802	802
HEEO SR130	280	280
HEHA SR151	222	222
HEPR SR130	291	291
HEPY SR130	163	163
HRPO IS391	2	2
HRRM IS390	13	13
LS GP103	398	398
LWCC01 IS390	51	51
LWCC02 IS390	51	51
PD GP100	155,748	155,748
PDPT SR121	554	554
PDSU TF401	13,514	13,514
PDSU TF403	3,101	3,101
PRAC GP105	2,080	2,080
PRAC TF401	15	15
PRBS GP105	86	86
PRCR GP105	242	242
PRMB TF401	13,710	13,710
PRMB TF403	4,885	4,885
PRMB TF411	996	996
PRMD GP105	5,590	5,590
PRMD TF401	2,383	2,383

ALLOCATION SUMMARY

FM FLEET SERVICES BUREAU (FMB9 IS386)

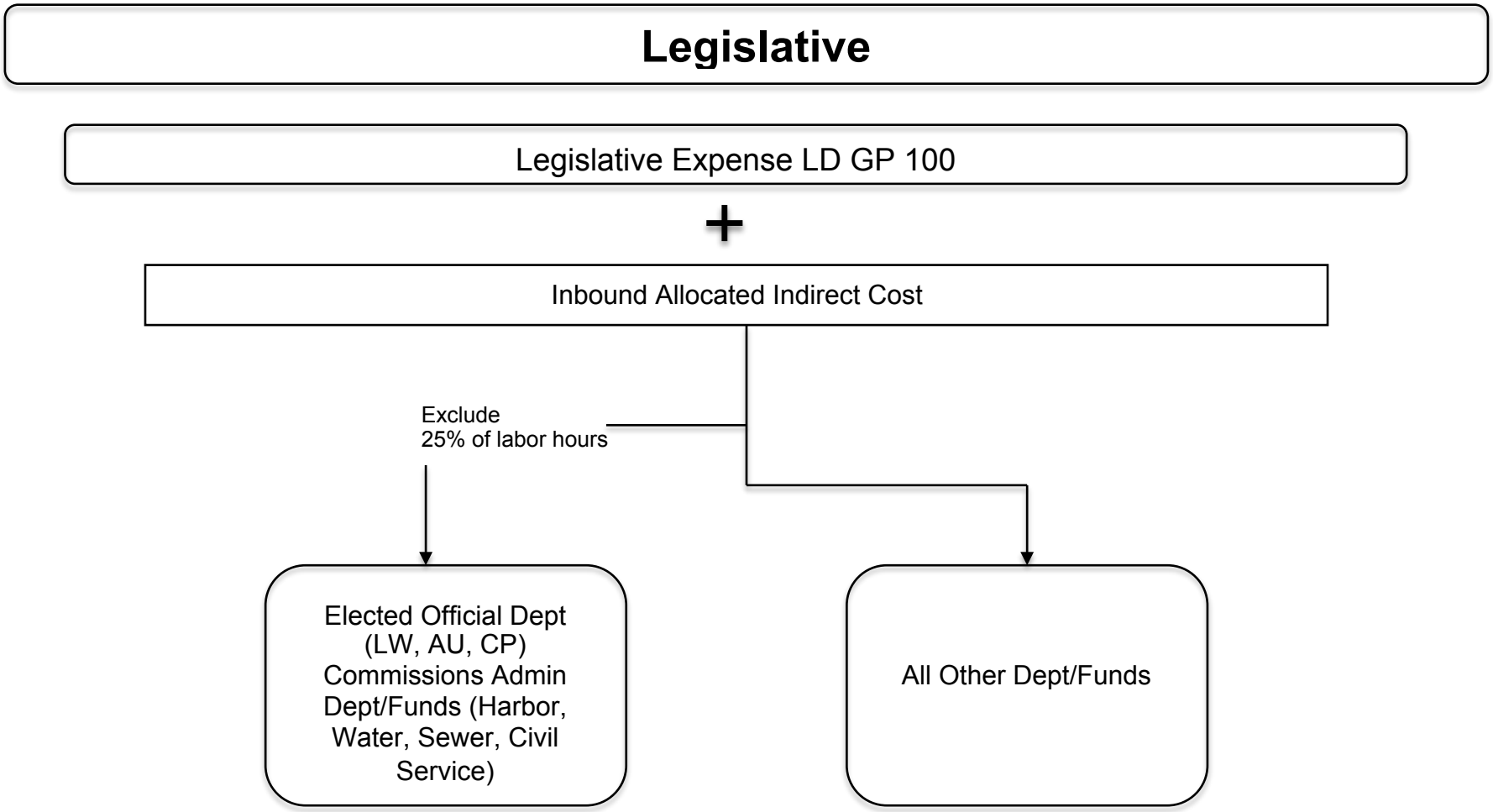
	Fleet Services	Total
PRMD TF403	$ 1,822	$ 1,822
PRMD TF411	249	249
PWCI CP201 (CIP)	0.39	0.39
PWEN GP100	1,765	1,765
PWEV EF330	121,154	121,154
PWEV GP100	52,656	52,656
PWPS GP100	24,492	24,492
PWPS IS380	658	658
WATER DEPT EF 310	249	249
Total	**$ 532,869**	**$ 532,869**

(17) Legislative

The Legislative department consists of the elected City Council, which is the policy-making body for the City of Long Beach, and an elected Mayor who is the chief legislative officer of the City, with power to veto actions of the City Council. The City Council is responsible for formulating and developing public policies, approving programs, and allocating revenues in order to respond to the overall requirements of the City. These costs are allocated to Receiving Departments, as follows:

- **Council Support –** represents costs associated with providing municipal services in the most cost effective manner possible. These costs have been allocated based upon the actual work hours per Dept. / Bureau / Fund, with the Prosecutor, Law, Auditor, and commission-administered departments of Water, Sewer, Harbor, and Civil Service being given a credit of 25%.

The chart on the following page illustrates the functions and measures used to allocate Legislative costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:


Legislative
Legislative Expense LD GP 100
+
Inbound Allocated Indirect Cost
Exclude
25% of labor hours
Elected Official Dept (LW, AU, CP) Commissions Admin Dept/Funds (Harbor, Water, Sewer, Civil Service)
All Other Dept/Funds

(17.1) Legislative Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

LEGISLATIVE (LD GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 4,893,595	$ -	$ 4,893,595
Total Deductions	$ -	$ -	$ -
Incoming Costs			
CIVIC CENTER AND ECOC COSTS	$ 304,289	$ -	$ 304,289
CITY AUDITOR (AU GP100)	7,341	103	7,444
CITY CLERK (CC GP100)	1,181,039	31,623	1,212,662
CITY MANAGER (CM GP100)	19,624	1,626	21,250
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	17,368	147	17,516
FM ACCOUNTING BUREAU (FMB2 GP100)	12,840	290	13,131
FM BUDGET MANAGEMENT (FMB3 GP100)	12,991	166	13,157
FM PURCHASING (FMB7 D1 & D2)	4,197	193	4,391
FM CONTROLS BUREAU (FMB8 GP100)	2,899	20	2,919
FM FLEET SERVICES BUREAU (FMB9 IS386)	45	24	69
LEGISLATIVE (LD GP100)		55,986	55,986
LAW (LW GP100)		107,989	107,989
TECHNICAL SERVICES (TS IS385)		4,490	4,490
Total Incoming Costs	**$ 1,562,634**	**$ 202,657**	**$ 1,765,291**
Revenue	$ (1,000)	**$ -**	$ (1,000)
Total Cost Adjustments	**$ (1,000)**	**$ -**	**$ (1,000)**
Total Costs to be Allocated	**$ 6,455,229**	**$ 202,657**	**$ 6,657,885**

DEPARTMENTAL EXPENSE DETAIL

LEGISLATIVE (LD GP100)

Expense Type	Total	General Admin	Council Support
Personnel			
Salaries & Benefits	$ 4,101,373	$ -	$ 4,101,373
Subtotal Personnel Cost	**$ 4,101,373**	**$ -**	**$ 4,101,373**
Operating Services & Supplies			
Materials, Supplies, & Services	$ 282,558	$ -	$ 282,558
Internal Support	509,664	-	509,664
Subtotal Operating Cost	**$ 792,222**	**$ -**	**$ 792,222**
DEPARTMENTAL EXPENDITURES	**$ 4,893,595**	**$ -**	**$ 4,893,595**
Disallowed Costs			
	$ -	$ -	$ -
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Revenue	$ (1,000)	$ -	$ (1,000)
Subtotal Cost Adjustments	**$ (1,000)**	**$ -**	**$ (1,000)**
FUNCTIONAL COST	**$ 4,892,595**	**$ -**	**$ 4,892,595**
First Allocation			
Incoming - All Others	$ 1,562,634	$ -	$ 1,562,634
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of First Allocation	**$ 6,455,229**	**$ -**	**$ 6,455,229**
Second Allocation			
Incoming - All Others	$ 202,657	$ -	$ 202,657
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of Second Allocation	**$ 202,657**	**$ -**	**$ 202,657**
TOTAL ALLOCATED	**$ 6,657,885**	**$ -**	**$ 6,657,885**

LEGISLATIVE (LD GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Council Support							
CITY AUDITOR (AU GP100)	17,174.91	0.173%	$ 11,186	$ -	$ 11,186	$ -	$ 11,186
CITY CLERK (CC GP100)	22,545.95	0.227%	14,685		14,685		14,685
CITY MANAGER (CM GP100)	30,478.80	0.308%	19,852		19,852		19,852
CIVIL SERVICE (CS GP100)	23,154.95	0.234%	15,081		15,081		15,081
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	9,106.80	0.092%	5,931		5,931		5,931
FIRE ADMIN (FDB1+FDEO)	26,721.76	0.270%	17,404		17,404		17,404
FM ADMIN (FMB1 GP100)	9,648.40	0.097%	6,284		6,284		6,284
FM ACCOUNTING BUREAU (FMB2 GP100)	33,301.26	0.336%	21,690		21,690		21,690
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	3,700.30	0.037%	2,410		2,410		2,410
FM BUDGET MANAGEMENT (FMB3 GP100)	15,280.80	0.154%	9,953		9,953		9,953
FM PURCHASING (FMB7 D1 & D2)	10,577.20	0.107%	6,889		6,889		6,889
FM CONTROLS BUREAU (FMB8 GP100)	3,050.50	0.031%	1,987		1,987		1,987
FM FLEET SERVICES BUREAU (FMB9 IS386)	168,882.04	1.704%	109,997		109,997		109,997
LEGISLATIVE (LD GP100)	85,957.82	0.867%	55,986		55,986		55,986
LAW (LW GP100)	23,744.03	0.240%	15,465		15,465	509	15,974
PUBLIC WORKS ADM (PWBO & PWDI GP100)	32,549.03	0.328%	21,200		21,200	698	21,898
PW ENGR ADMIN (PWENAD)	4,278.10	0.043%	2,786		2,786	92	2,878
TECHNICAL SERVICES (TS IS385)	271,725.82	2.742%	176,981		176,981	5,826	182,807
APAD EF320	42,164.85	0.425%	27,463		27,463	904	28,367
APCI CP201	5,554.30	0.056%	3,618		3,618	119	3,737
APCI EF320 (CIP)	1.00	0.000%	1		1	0	1
APOP EF320	148,288.19	1.496%	96,583		96,583	3,180	99,763
AU IS391	1,839.24	0.019%	1,198		1,198	39	1,237
AU TF401	4,059.41	0.041%	2,644		2,644	87	2,731
CCEL GP100	12,233.01	0.123%	7,968		7,968	262	8,230
CM SR120	15,646.00	0.158%	10,191		10,191	335	10,526
CM SR133	20,315.54	0.205%	13,232		13,232	436	13,668
CM TF411	602.46	0.006%	392		392	13	405
CMCI TF401 (CIP)	12,700.55	0.128%	8,272		8,272	272	8,544
CP GP100	51,344.27	0.518%	33,442		33,442	1,101	34,543
CP SR120	2,129.63	0.021%	1,387		1,387	46	1,433
CSDD IS391	188.85	0.002%	123		123	4	127

LEGISLATIVE (LD GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
DCEC GP100	117,793.39	1.189%	$ 76,721	$ -	$ 76,721	$ 2,526	$ 79,247
DVAD GP100	24,450.30	0.247%	15,925		15,925	524	16,449
DVBU EF337	103,033.18	1.040%	67,108		67,108	2,209	69,317
DVHC SA270	5,652.80	0.057%	3,682		3,682	121	3,803
DVHC SR135	7,719.00	0.078%	5,028		5,028	166	5,193
DVNS EF337	25,856.16	0.261%	16,841		16,841	554	17,395
DVNS GP100	45,197.08	0.456%	29,438		29,438	969	30,407
DVNS SR150	48,741.98	0.492%	31,747		31,747	1,045	32,792
DVPL EF337	41,069.55	0.414%	26,749		26,749	881	27,630
EPBD GP100	10,642.60	0.107%	6,932		6,932	228	7,160
EPBD IS380	51.00	0.001%	33		33	1	34
EPBD SR136	9.80	0.000%	6		6	0	7
EPBD TF401	3,742.30	0.038%	2,437		2,437	80	2,518
EPBD TF403	1,414.20	0.014%	921		921	30	951
EPBD TF411	658.60	0.007%	429		429	14	443
EPEO GP100	1,425.00	0.014%	928		928	31	959
EPEO SR150	186.00	0.002%	121		121	4	125
EPEO TF401	194.00	0.002%	126		126	4	131
EPWD GP100	334.20	0.003%	218		218	7	225
EPWD SR150	59,060.65	0.596%	38,467		38,467	1,266	39,734
FDB2 GP100	51,071.36	0.515%	33,264		33,264	1,095	34,359
FDB2 SR131	9,016.30	0.091%	5,873		5,873	193	6,066
FDB2 TF401	1,180.10	0.012%	769		769	25	794
FDB3 GP100	62,559.60	0.631%	40,746		40,746	1,341	42,088
FDB3 SR120	6,875.00	0.069%	4,478		4,478	147	4,625
FDB4 CP201	38.50	0.000%	25		25	1	26
FDB4 GP100	1,158,773.86	11.692%	754,735		754,735	24,846	779,581
FDB4 TF401	105,375.01	1.063%	68,633		68,633	2,259	70,892
FDB4 TF403	24,055.50	0.243%	15,668		15,668	516	16,184
FMB2 IS385	2,518.50	0.025%	1,640		1,640	54	1,694
FMB2 IS390	461.74	0.005%	301		301	10	311
FMB2 IS391	8,963.68	0.090%	5,838		5,838	192	6,030
FMB2 SR130	55.10	0.001%	36		36	1	37
FMB2 SR135	627.00	0.006%	408		408	13	422
FMB2 SR150	2,043.94	0.021%	1,331		1,331	44	1,375

LEGISLATIVE (LD GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
FMB2 SR151	87.50	0.001%	$ 57	$ -	$ 57	$ 2	$ 59
FMB3 IS391	5,483.90	0.055%	3,572		3,572	118	3,689
FMB3 TF401	769.30	0.008%	501		501	16	518
FMB4 GP100	76,563.21	0.773%	49,867		49,867	1,642	51,509
FMB5 GP100	12,976.18	0.131%	8,452		8,452	278	8,730
FMB7 GP100	17,888.00	0.180%	11,651		11,651	384	12,034
FMB8 IS385	3,248.00	0.033%	2,115		2,115	70	2,185
FMB9 EF340	46,982.31	0.474%	30,601		30,601	1,007	31,608
GOBS EF301	72,822.50	0.735%	47,431		47,431	1,561	48,992
GOBS EF303	29.00	0.000%	19		19	1	20
GOBS NX420	9,906.31	0.100%	6,452		6,452	212	6,665
GOEC EF301	193,914.11	1.957%	126,300		126,300	4,158	130,458
GOEL EF331	4,950.40	0.050%	3,224		3,224	106	3,330
GOEO EF301	1,748.30	0.018%	1,139		1,139	37	1,176
GOEO NX420	1,470.70	0.015%	958		958	32	989
GOGS EF301	116,497.46	1.175%	75,877		75,877	2,498	78,375
GOOP NX420	28,799.28	0.291%	18,758		18,758	618	19,375
HA HR430	744,869.90	7.516%	485,150		485,150	15,972	501,122
HECH GP100	9,478.36	0.096%	6,173		6,173	203	6,377
HECH SR130	167,773.04	1.693%	109,274		109,274	3,597	112,872
HEEH SR130	86,946.02	0.877%	56,630		56,630	1,864	58,494
HEEH SR131	6,734.09	0.068%	4,386		4,386	144	4,530
HEEO SR130	44,028.48	0.444%	28,677		28,677	944	29,621
HEHA SR151	81,153.75	0.819%	52,857		52,857	1,740	54,597
HEPR SR120	109.70	0.001%	71		71	2	74
HEPR SR130	68,586.35	0.692%	44,672		44,672	1,471	46,142
HEPY SR130	101,494.87	1.024%	66,106		66,106	2,176	68,282
HREO IS390	2,415.22	0.024%	1,573		1,573	52	1,625
HREO IS391	5,757.56	0.058%	3,750		3,750	123	3,873
HRLA IS391	7,578.15	0.076%	4,936		4,936	162	5,098
HRPO IS391	19,686.60	0.199%	12,822		12,822	422	13,244
HRPS IS391	2,833.90	0.029%	1,846		1,846	61	1,907
HRRM IS390	23,305.74	0.235%	15,180		15,180	500	15,679
HRWD GP100	21.50	0.000%	14		14	0	14
HRWD SR150	22,143.80	0.223%	14,423		14,423	475	14,898

LEGISLATIVE (LD GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
LS GP100	3,230.40	0.033%	$ 2,104	$ -	$ 2,104	$ 69	$ 2,173
LS GP103	193,170.98	1.949%	125,816		125,816	4,142	129,958
LS IS380	3,632.66	0.037%	2,366		2,366	78	2,444
LS SR120	16,090.84	0.162%	10,480		10,480	345	10,825
LWCC01 IS390	28,780.01	0.290%	18,745		18,745	617	19,362
LWCC02 IS390	28,780.01	0.290%	18,745		18,745	617	19,362
LWHR IS391	2,554.73	0.026%	1,664		1,664	55	1,719
PD GP100	2,140,931.71	21.602%	1,394,436		1,394,436	45,906	1,440,341
PDAD SR120	18,028.20	0.182%	11,742		11,742	387	12,129
PDFB SR120	311.70	0.003%	203		203	7	210
PDPT SR121	13,803.92	0.139%	8,991		8,991	296	9,287
PDPT TF401	17,385.00	0.175%	11,323		11,323	373	11,696
PDSU TF401	67,063.10	0.677%	43,680		43,680	1,438	45,118
PDSU TF403	39,243.90	0.396%	25,560		25,560	841	26,402
PRAC GP105	91,061.92	0.919%	59,311		59,311	1,953	61,263
PRAC TF401	975.26	0.010%	635		635	21	656
PRBS GP105	28,284.98	0.285%	18,423		18,423	606	19,029
PRBS IS390	504.00	0.005%	328		328	11	339
PRBS TF401	9,670.88	0.098%	6,299		6,299	207	6,506
PRBS TF403	8,812.64	0.089%	5,740		5,740	189	5,929
PRCI CP201 (CIP)	2.00	0.000%	1		1	0	1
PRCR GP105	331,084.06	3.341%	215,642		215,642	7,099	222,741
PRCR SR120	104,340.66	1.053%	67,959		67,959	2,237	70,197
PRCR SR133	3,470.16	0.035%	2,260		2,260	74	2,335
PRCR TF401	71,287.82	0.719%	46,431		46,431	1,529	47,960
PREO GP105	1,747.10	0.018%	1,138		1,138	37	1,175
PREO TF401	823.80	0.008%	537		537	18	554
PREO TF403	823.80	0.008%	537		537	18	554
PRMB TF401	42,148.38	0.425%	27,452		27,452	904	28,356
PRMB TF403	83,470.87	0.842%	54,366		54,366	1,790	56,156
PRMB TF411	18,014.20	0.182%	11,733		11,733	386	12,119
PRMD GP105	75,000.85	0.757%	48,850		48,850	1,608	50,458
PRMD SR120	3,164.60	0.032%	2,061		2,061	68	2,129
PRMD TF401	17,159.08	0.173%	11,176		11,176	368	11,544
PRMD TF403	27,365.42	0.276%	17,824		17,824	587	18,410

LEGISLATIVE (LD GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PRMD TF411	4,212.90	0.043%	$ 2,744	$ -	$ 2,744	$ 90	$ 2,834
PWBO CP201	1,371.13	0.014%	893		893	29	922
PWCI CP201 (CIP)	9,481.67	0.096%	6,176		6,176	203	6,379
PWCI CP209 (CIP)	76.00	0.001%	50		50	2	51
PWCI IS380	161.00	0.002%	105		105	3	108
PWCI IS386 (CIP)	59.50	0.001%	39		39	1	40
PWCI SR181 (CIP)	80.60	0.001%	52		52	2	54
PWCI SR182 (CIP)	109.30	0.001%	71		71	2	74
PWDI CP201	257.10	0.003%	167		167	6	173
PWEN CP201	51,056.75	0.515%	33,254		33,254	1,095	34,349
PWEN GP100	60,522.92	0.611%	39,420		39,420	1,298	40,718
PWEN IS380	661.20	0.007%	431		431	14	445
PWEN IS386 (CIP)	14.00	0.000%	9		9	0	9
PWEN TF401	135.60	0.001%	88		88	3	91
PWEN TF411	1,799.15	0.018%	1,172		1,172	39	1,210
PWEV EF330	237,091.43	2.392%	154,423		154,423	5,084	159,507
PWEV GP100	103,774.62	1.047%	67,591		67,591	2,225	69,816
PWEV TF401	162.10	0.002%	106		106	3	109
PWPS CP201	168.00	0.002%	109		109	4	113
PWPS GP100	230,056.62	2.321%	149,841		149,841	4,933	154,774
PWPS IS380	45,252.18	0.457%	29,474		29,474	970	30,444
PWPS TF401	1,377.78	0.014%	897		897	30	927
PWPS TF411	1,016.50	0.010%	662		662	22	684
WATER DEPT EF 310	377,204.21	3.806%	245,681		245,681	8,088	253,769
WATER/SEWER DEPT EF 311	69,669.67	0.703%	45,377		45,377	1,494	46,871
XCTO IS391	103,555.70	1.045%	67,448		67,448	2,220	69,669
XCWC IS390	86,532.40	0.873%	56,360		56,360	1,855	58,216
XD IS390	4,040.55	0.041%	2,632		2,632	87	2,718
Total	**9,910,966.43**	**100.000%**	**$ 6,455,229**	**$ -**	**$6,455,229**	**$ 202,657**	**$ 6,657,885**

Allocation Basis: **Work Hours per Dept (HA, SWR, WA, CS, LAW, CP, CA @25%)**

Source of Allocation: **FY 16 Expenditure Report**

ALLOCATION SUMMARY

LEGISLATIVE (LD GP100)

	Council Support	Total
CITY AUDITOR (AU GP100)	$ 11,186	$ 11,186
CITY CLERK (CC GP100)	14,685	14,685
CITY MANAGER (CM GP100)	19,852	19,852
CIVIL SERVICE (CS GP100)	15,081	15,081
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	5,931	5,931
FIRE ADMIN (FDB1+FDEO)	17,404	17,404
FM ADMIN (FMB1 GP100)	6,284	6,284
FM ACCOUNTING BUREAU (FMB2 GP100)	21,690	21,690
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	2,410	2,410
FM BUDGET MANAGEMENT (FMB3 GP100)	9,953	9,953
FM PURCHASING (FMB7 D1 & D2)	6,889	6,889
FM CONTROLS BUREAU (FMB8 GP100)	1,987	1,987
FM FLEET SERVICES BUREAU (FMB9 IS386)	109,997	109,997
LEGISLATIVE (LD GP100)	55,986	55,986
LAW (LW GP100)	15,974	15,974
PUBLIC WORKS ADM (PWBO & PWDI GP100)	21,898	21,898
PW ENGR ADMIN (PWENAD)	2,878	2,878
TECHNICAL SERVICES (TS IS385)	182,807	182,807
APAD EF320	28,367	28,367
APCI CP201	3,737	3,737
APCI EF320 (CIP)	1	1
APOP EF320	99,763	99,763
AU IS391	1,237	1,237
AU TF401	2,731	2,731
CCEL GP100	8,230	8,230
CM SR120	10,526	10,526

ALLOCATION SUMMARY

LEGISLATIVE (LD GP100)

	Council Support	Total
CM SR133	$ 13,668	$ 13,668
CM TF411	405	405
CMCI TF401 (CIP)	8,544	8,544
CP GP100	34,543	34,543
CP SR120	1,433	1,433
CSDD IS391	127	127
DCEC GP100	79,247	79,247
DVAD GP100	16,449	16,449
DVBU EF337	69,317	69,317
DVHC SA270	3,803	3,803
DVHC SR135	5,193	5,193
DVNS EF337	17,395	17,395
DVNS GP100	30,407	30,407
DVNS SR150	32,792	32,792
DVPL EF337	27,630	27,630
EPBD GP100	7,160	7,160
EPBD IS380	34	34
EPBD SR136	7	7
EPBD TF401	2,518	2,518
EPBD TF403	951	951
EPBD TF411	443	443
EPEO GP100	959	959
EPEO SR150	125	125
EPEO TF401	131	131
EPWD GP100	225	225
EPWD SR150	39,734	39,734

ALLOCATION SUMMARY

LEGISLATIVE (LD GP100)

	Council Support	Total
FDB2 GP100	$ 34,359	$ 34,359
FDB2 SR131	6,066	6,066
FDB2 TF401	794	794
FDB3 GP100	42,088	42,088
FDB3 SR120	4,625	4,625
FDB4 CP201	26	26
FDB4 GP100	779,581	779,581
FDB4 TF401	70,892	70,892
FDB4 TF403	16,184	16,184
FMB2 IS385	1,694	1,694
FMB2 IS390	311	311
FMB2 IS391	6,030	6,030
FMB2 SR130	37	37
FMB2 SR135	422	422
FMB2 SR150	1,375	1,375
FMB2 SR151	59	59
FMB3 IS391	3,689	3,689
FMB3 TF401	518	518
FMB4 GP100	51,509	51,509
FMB5 GP100	8,730	8,730
FMB7 GP100	12,034	12,034
FMB8 IS385	2,185	2,185
FMB9 EF340	31,608	31,608
GOBS EF301	48,992	48,992
GOBS EF303	20	20
GOBS NX420	6,665	6,665

ALLOCATION SUMMARY

LEGISLATIVE (LD GP100)

	Council Support	Total
GOEC EF301	$ 130,458	$ 130,458
GOEL EF331	3,330	3,330
GOEO EF301	1,176	1,176
GOEO NX420	989	989
GOGS EF301	78,375	78,375
GOOP NX420	19,375	19,375
HA HR430	501,122	501,122
HECH GP100	6,377	6,377
HECH SR130	112,872	112,872
HEEH SR130	58,494	58,494
HEEH SR131	4,530	4,530
HEEO SR130	29,621	29,621
HEHA SR151	54,597	54,597
HEPR SR120	74	74
HEPR SR130	46,142	46,142
HEPY SR130	68,282	68,282
HREO IS390	1,625	1,625
HREO IS391	3,873	3,873
HRLA IS391	5,098	5,098
HRPO IS391	13,244	13,244
HRPS IS391	1,907	1,907
HRRM IS390	15,679	15,679
HRWD GP100	14	14
HRWD SR150	14,898	14,898
LS GP100	2,173	2,173
LS GP103	129,958	129,958

ALLOCATION SUMMARY

LEGISLATIVE (LD GP100)

	Council Support	Total
LS IS380	$ 2,444	$ 2,444
LS SR120	10,825	10,825
LWCC01 IS390	19,362	19,362
LWCC02 IS390	19,362	19,362
LWHR IS391	1,719	1,719
PD GP100	1,440,341	1,440,341
PDAD SR120	12,129	12,129
PDFB SR120	210	210
PDPT SR121	9,287	9,287
PDPT TF401	11,696	11,696
PDSU TF401	45,118	45,118
PDSU TF403	26,402	26,402
PRAC GP105	61,263	61,263
PRAC TF401	656	656
PRBS GP105	19,029	19,029
PRBS IS390	339	339
PRBS TF401	6,506	6,506
PRBS TF403	5,929	5,929
PRCI CP201 (CIP)	1	1
PRCR GP105	222,741	222,741
PRCR SR120	70,197	70,197
PRCR SR133	2,335	2,335
PRCR TF401	47,960	47,960
PREO GP105	1,175	1,175
PREO TF401	554	554
PREO TF403	554	554

ALLOCATION SUMMARY

LEGISLATIVE (LD GP100)

	Council Support	Total
PRMB TF401	$ 28,356	$ 28,356
PRMB TF403	56,156	56,156
PRMB TF411	12,119	12,119
PRMD GP105	50,458	50,458
PRMD SR120	2,129	2,129
PRMD TF401	11,544	11,544
PRMD TF403	18,410	18,410
PRMD TF411	2,834	2,834
PWBO CP201	922	922
PWCI CP201 (CIP)	6,379	6,379
PWCI CP209 (CIP)	51	51
PWCI IS380	108	108
PWCI IS386 (CIP)	40	40
PWCI SR181 (CIP)	54	54
PWCI SR182 (CIP)	74	74
PWDI CP201	173	173
PWEN CP201	34,349	34,349
PWEN GP100	40,718	40,718
PWEN IS380	445	445
PWEN IS386 (CIP)	9	9
PWEN TF401	91	91
PWEN TF411	1,210	1,210
PWEV EF330	159,507	159,507
PWEV GP100	69,816	69,816
PWEV TF401	109	109
PWPS CP201	113	113

ALLOCATION SUMMARY

LEGISLATIVE (LD GP100)

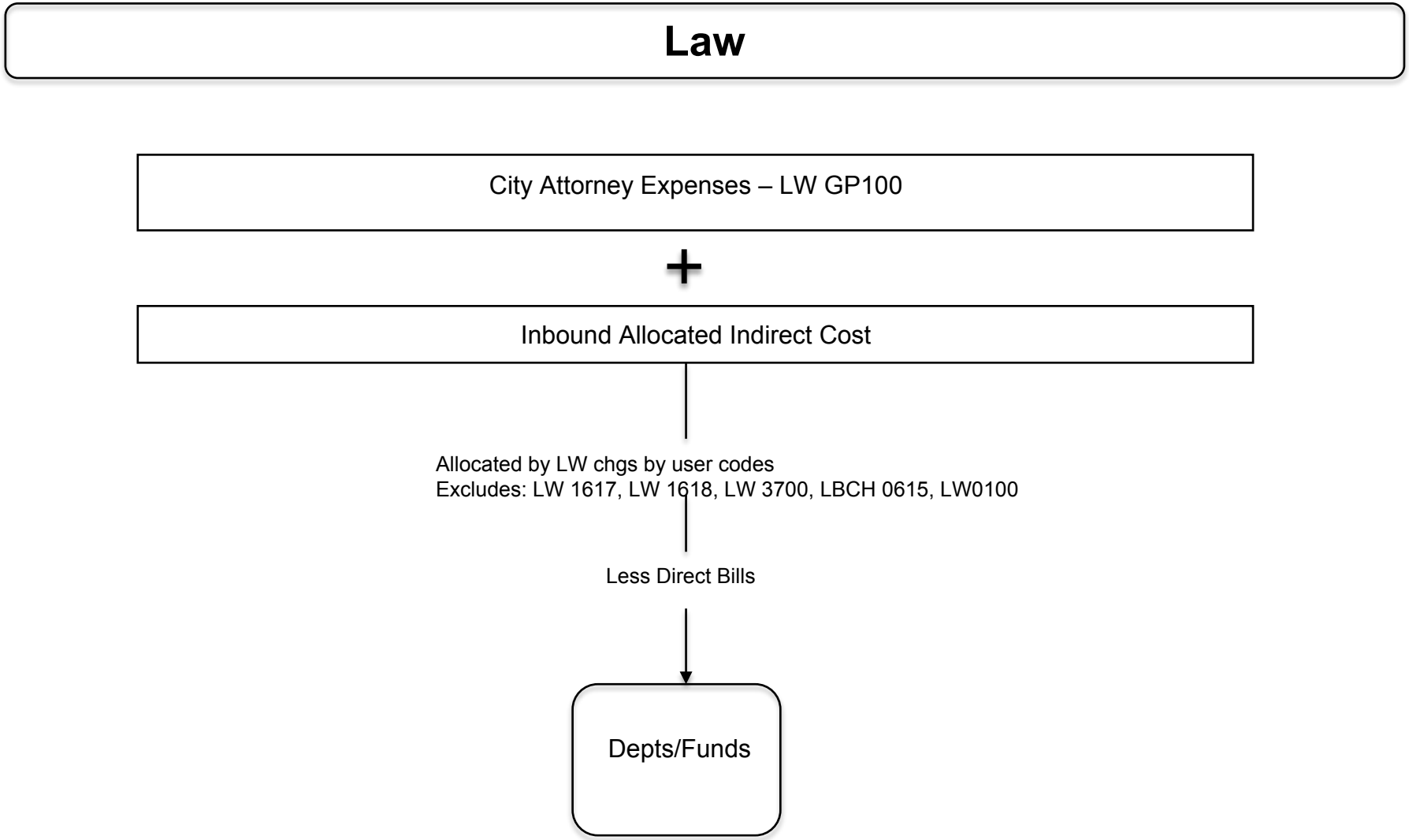
	Council Support	Total
PWPS GP100	$ 154,774	$ 154,774
PWPS IS380	30,444	30,444
PWPS TF401	927	927
PWPS TF411	684	684
WATER DEPT EF 310	253,769	253,769
WATER/SEWER DEPT EF 311	46,871	46,871
XCTO IS391	69,669	69,669
XCWC IS390	58,216	58,216
XD IS390	2,718	2,718
Total	**$ 6,657,885**	**$ 6,657,885**

(18) Law

The Law Department is the chief legal entity of the City. It prepares opinions, ordinances, resolutions, contracts, leases, and other legal documents. It acts as legal counsel to all City departments, the Gas and Water utilities, Airport and Harbor Departments, and all Tidelands Operations. This department is allocated as follows:

- **General Admin & Law –** represents costs associated with providing support services to all City departments and programs. These costs have been allocated based upon the total personal service costs of the attorneys providing the service.

The chart on the following page illustrates the functions and measures used to allocate Law costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:


Law
City Attorney Expenses – LW GP100
+
Inbound Allocated Indirect Cost
Allocated by LW chgs by user codes
Excludes: LW 1617, LW 1618, LW 3700, LBCH 0615, LW0100
Less Direct Bills
Depts/Funds

(18.1) Law Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

LAW (LW GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 3,357,805	$ -	$ 3,357,805
Total Deductions	$ -	$ -	$ -
Incoming Costs			
CIVIC CENTER AND ECOC COSTS	$ 164,209	$ -	$ 164,209
CITY AUDITOR (AU GP100)	2,157	30	2,187
CITY CLERK (CC GP100)	8,095	251	8,345
CITY MANAGER (CM GP100)	1,807	150	1,957
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	7,985	68	8,053
FM ACCOUNTING BUREAU (FMB2 GP100)	15,453	349	15,802
FM BUDGET MANAGEMENT (FMB3 GP100)	4,785	61	4,846
FM PURCHASING (FMB7 D1 & D2)	5,771	266	6,037
FM CONTROLS BUREAU (FMB8 GP100)	1,218	8	1,226
LEGISLATIVE (LD GP100)	15,465	509	15,974
TECHNICAL SERVICES (TS IS385)		1,940	1,940
Total Incoming Costs	**$ 226,944**	**$ 3,632**	**$ 230,576**
Revenue	$ (16,590)	$ -	$ (16,590)
Total Cost Adjustments	**$ (16,590)**	**$ -**	**$ (16,590)**
Total Costs to be Allocated	**$ 3,568,159**	**$ 3,632**	**$ 3,571,791**

DEPARTMENTAL EXPENSE DETAIL

LAW (LW GP100)

Expense Type	Total	General Admin	General Admin & Law
Personnel			
Salaries & Benefits	$ 3,056,957	$ -	$ 3,056,957
Subtotal Personnel Cost	**$ 3,056,957**	**$ -**	**$ 3,056,957**
Operating Services & Supplies			
Materials, Supplies, & Services	$ 266,089	$ -	$ 266,089
Internal Support	34,759	-	34,759
Subtotal Operating Cost	**$ 300,848**	**$ -**	**$ 300,848**
DEPARTMENTAL EXPENDITURES	**$ 3,357,805**	**$ -**	**$ 3,357,805**
Disallowed Costs			
	$ -	$ -	$ -
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Revenue	$ (16,590)	$ -	$ (16,590)
Subtotal Cost Adjustments	**$ (16,590)**	**$ -**	**$ (16,590)**
FUNCTIONAL COST	**$ 3,341,215**	**$ -**	**$ 3,341,215**
First Allocation			
Incoming - All Others	$ 226,944	$ -	$ 226,944
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of First Allocation	**$ 3,568,159**	**$ -**	**$ 3,568,159**
Second Allocation			
Incoming - All Others	$ 3,632	$ -	$ 3,632
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of Second Allocation	**$ 3,632**	**$ -**	**$ 3,632**
TOTAL ALLOCATED	**$ 3,571,791**	**$ -**	**$ 3,571,791**

LAW (LW GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Admin & Law							
CITY AUDITOR (AU GP100)	709.97	0.029%	$ 1,018	$ -	$ 1,018	$ -	$ 1,018
CITY CLERK (CC GP100)	5,867.86	0.236%	8,412		8,412		8,412
CITY MANAGER (CM GP100)	135,284.52	5.435%	193,935		193,935		193,935
CIVIL SERVICE (CS GP100)	9,303.84	0.374%	13,337		13,337		13,337
FIRE ADMIN (FDB1+FDEO)	19,527.36	0.785%	27,993		27,993		27,993
FM ADMIN (FMB1 GP100)	57,689.89	2.318%	82,700		82,700		82,700
FM ACCOUNTING BUREAU (FMB2 GP100)	6,210.00	0.249%	8,902		8,902		8,902
FM PURCHASING (FMB7 D1 & D2)	34,057.82	1.368%	48,823		48,823		48,823
FM FLEET SERVICES BUREAU (FMB9 IS386)	11,417.39	0.459%	16,367		16,367		16,367
LEGISLATIVE (LD GP100)	75,330.64	3.026%	107,989		107,989		107,989
PUBLIC WORKS ADM (PWBO & PWDI GP100)	100,114.84	4.022%	143,518		143,518	170	143,688
PW ENGR ADMIN (PWENAD)	66.02	0.003%	95		95	0	95
TECHNICAL SERVICES (TS IS385)	28,824.07	1.158%	41,320		41,320	49	41,369
APOP EF320	31,654.51	1.272%	45,378		45,378	54	45,432
CCEL GP100	19,231.33	0.773%	27,569		27,569	33	27,601
CP GP100	2,086.60	0.084%	2,991		2,991	4	2,995
DVAD GP100	9,037.27	0.363%	12,955		12,955	15	12,971
DVBU EF337	115,296.11	4.632%	165,281		165,281	196	165,477
DVHS SR135	3,363.54	0.135%	4,822		4,822	6	4,827
DVNS SR150	359.76	0.014%	516		516	1	516
DVPL EF337	115,296.11	4.632%	165,281		165,281	196	165,477
DVRD SA270	41,966.79	1.686%	60,161		60,161	71	60,232
EPBD GP100	21,318.47	0.856%	30,561		30,561	36	30,597
EPBD TF401	12,454.56	0.500%	17,854		17,854	21	17,875
EPEO SR150	5,216.47	0.210%	7,478		7,478	9	7,487
FMB4 GP100	33,154.60	1.332%	47,528		47,528	56	47,585
FMB9 EF340	937.69	0.038%	1,344		1,344	2	1,346
GOEL EF331	2,964.36	0.119%	4,250		4,250	5	4,255
GOOP EF301	4,317.85	0.173%	6,190		6,190	7	6,197
GOOP NX420	3,637.02	0.146%	5,214		5,214	6	5,220
HA HR430	1,332,973.51	53.553%	1,910,860	1,879,690	31,170	2,269	33,439
HEEH SR130	14,937.22	0.600%	21,413		21,413	25	21,438

LAW (LW GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
HEEO SR130	23,262.54	0.935%	$ 33,348	$ -	$ 33,348	$ 40	$ 33,387
HEHA SR151	6,650.41	0.267%	9,534		9,534	11	9,545
HREB IS391	7,677.80	0.308%	11,006		11,006	13	11,019
HRWD SR150	3,172.86	0.127%	4,548		4,548	5	4,554
LS GP103	2,679.81	0.108%	3,842		3,842	5	3,846
PD GP100	73,181.76	2.940%	104,908		104,908	125	105,033
PRAC GP105	135.01	0.005%	194		194	0	194
PRBS GP105	62,568.13	2.514%	89,693		89,693	107	89,800
PRMB TF403	349.36	0.014%	501		501	1	501
PRSE SR133	198.09	0.008%	284		284	0	284
PWEV EF330	12,263.94	0.493%	17,581		17,581	21	17,602
PWPS GP100	715.68	0.029%	1,026		1,026	1	1,027
WATER DEPT EF 310	41,604.87	1.672%	59,642	55,828	3,814	71	3,885
Total	**2,489,068.25**	**100.000%**	**$ 3,568,159**	**$1,935,518**	**$ 1,632,641**	**$ 3,632**	**$1,636,273**

Allocation Basis: **Personal Service Charges per Dept / Program**

Source of Allocation: **FY 16 Expenditure Report - Law Service Costs**

ALLOCATION SUMMARY

LAW (LW GP100)

	General Admin & Law	Total
CITY AUDITOR (AU GP100)	$ 1,018	$ 1,018
CITY CLERK (CC GP100)	8,412	8,412
CITY MANAGER (CM GP100)	193,935	193,935
CIVIL SERVICE (CS GP100)	13,337	13,337
FIRE ADMIN (FDB1+FDEO)	27,993	27,993
FM ADMIN (FMB1 GP100)	82,700	82,700
FM ACCOUNTING BUREAU (FMB2 GP100)	8,902	8,902
FM PURCHASING (FMB7 D1 & D2)	48,823	48,823
FM FLEET SERVICES BUREAU (FMB9 IS386)	16,367	16,367
LEGISLATIVE (LD GP100)	107,989	107,989
PUBLIC WORKS ADM (PWBO & PWDI GP100)	143,688	143,688
PW ENGR ADMIN (PWENAD)	95	95
TECHNICAL SERVICES (TS IS385)	41,369	41,369
APOP EF320	45,432	45,432
CCEL GP100	27,601	27,601
CP GP100	2,995	2,995
DVAD GP100	12,971	12,971
DVBU EF337	165,477	165,477
DVHS SR135	4,827	4,827
DVNS SR150	516	516
DVPL EF337	165,477	165,477
DVRD SA270	60,232	60,232
EPBD GP100	30,597	30,597
EPBD TF401	17,875	17,875
EPEO SR150	7,487	7,487
FMB4 GP100	47,585	47,585

ALLOCATION SUMMARY

LAW (LW GP100)

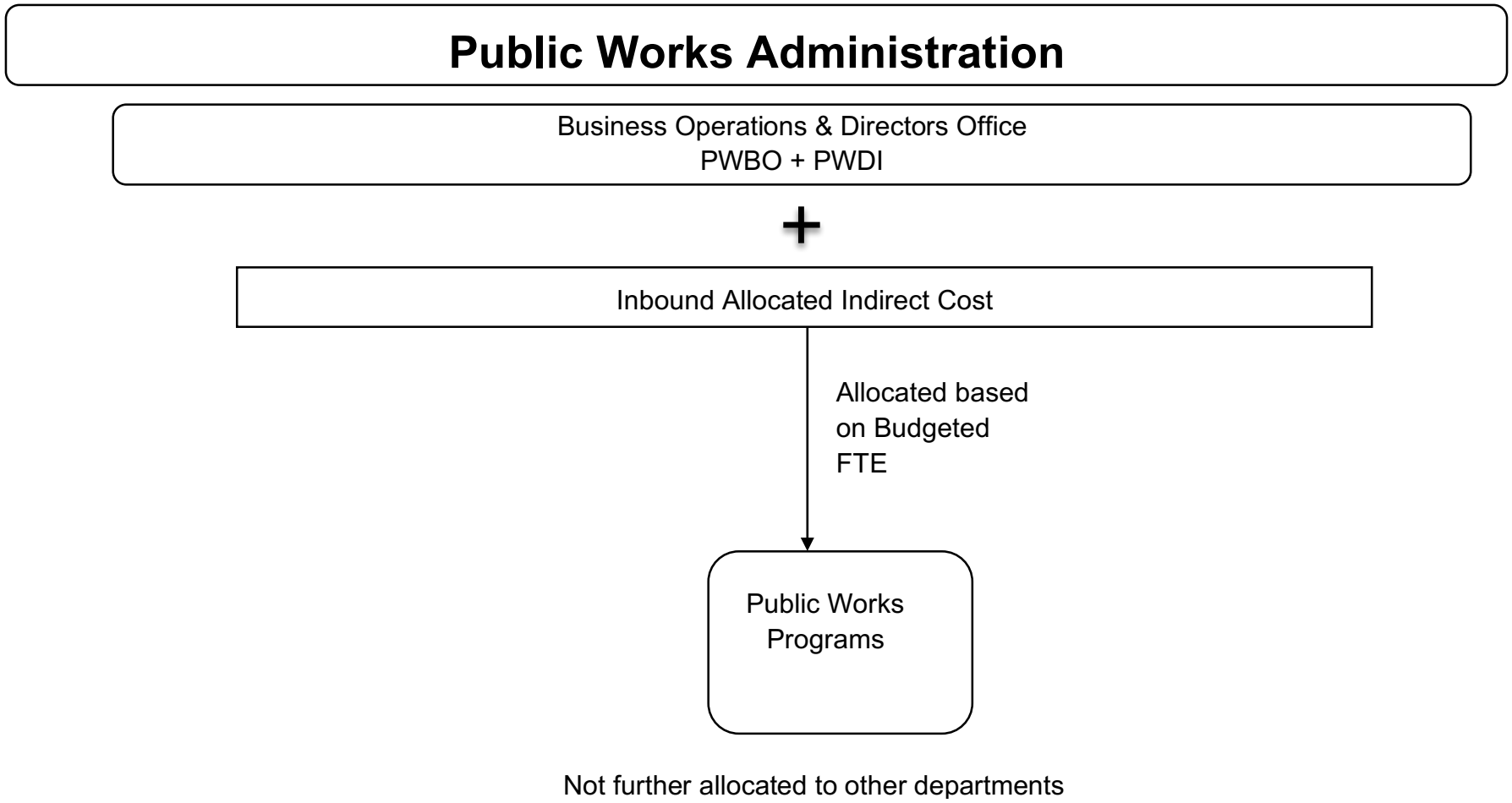
	General Admin & Law	Total
FMB9 EF340	$ 1,346	$ 1,346
GOEL EF331	4,255	4,255
GOOP EF301	6,197	6,197
GOOP NX420	5,220	5,220
HA HR430	33,439	33,439
HEEH SR130	21,438	21,438
HEEO SR130	33,387	33,387
HEHA SR151	9,545	9,545
HREB IS391	11,019	11,019
HRWD SR150	4,554	4,554
LS GP103	3,846	3,846
PD GP100	105,033	105,033
PRAC GP105	194	194
PRBS GP105	89,800	89,800
PRMB TF403	501	501
PRSE SR133	284	284
PWEV EF330	17,602	17,602
PWPS GP100	1,027	1,027
WATER DEPT EF 310	3,885	3,885
Total	**$ 1,636,273**	**$1,636,273**

(19) Public Works Administration

Public Works Administration includes the office of the director and business operations of the department of Public Works. These costs are allocated to Receiving Departments, as follows:

- **PW Admin** – represents costs associated with management and oversight of Public Works bureaus. These costs have been allocated based upon the number of budgeted employees per Public Works bureau.

The chart on the following page illustrates the functions and measures used to allocate Public Works Administration costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:


Public Works Administration
Business Operations & Directors Office
PWBO + PWDI
+
Inbound Allocated Indirect Cost
Allocated based on Budgeted FTE
Public Works Programs
Not further allocated to other departments

(19.1) Public Works Administration Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

PUBLIC WORKS ADM (PWBO & PWDI GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 1,824,564	$ -	$ 1,824,564
Total Deductions	$ -	$ -	$ -
Incoming Costs			
CIVIC CENTER AND ECOC COSTS	$ 328,395	$ -	$ 328,395
CITY AUDITOR (AU GP100)	2,737	38	2,775
CITY CLERK (CC GP100)	4,868	151	5,018
CITY MANAGER (CM GP100)	7,431	616	8,047
CIVIL SERVICE (CS GP100)	7,636	190	7,826
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	6,920	59	6,978
FM ACCOUNTING BUREAU (FMB2 GP100)	4,924	111	5,036
FM BUDGET MANAGEMENT (FMB3 GP100)	4,919	63	4,982
FM PURCHASING (FMB7 D1 & D2)	2,291	106	2,397
FM CONTROLS BUREAU (FMB8 GP100)	1,137	8	1,145
FM FLEET SERVICES BUREAU (FMB9 IS386)	21	11	33
LEGISLATIVE (LD GP100)	21,200	698	21,898
LAW (LW GP100)	143,518	170	143,688
PUBLIC WORKS ADM (PWBO & PWDI GP100)		98,945	98,945
TECHNICAL SERVICES (TS IS385)		2,043	2,043
Total Incoming Costs	**$ 535,997**	**$ 103,209**	**$ 639,207**
Revenue	$ (35)	$ -	$ (35)
Total Cost Adjustments	**$ (35)**	**$ -**	**$ (35)**
Total Costs to be Allocated	**$ 2,360,526**	**$ 103,209**	**$ 2,463,735**

DEPARTMENTAL EXPENSE DETAIL

PUBLIC WORKS ADM (PWBO & PWDI GP100)

Expense Type Personnel	Total	General Admin	PW Admin
Salaries & Benefits	$ 1,511,337	$ -	$ 1,511,337
Subtotal Personnel Cost	**$ 1,511,337**	**$ -**	**$ 1,511,337**
Operating Services & Supplies			
Materials, Supplies, & Services	$ 121,138	$ -	$ 121,138
Internal Support	192,089	-	192,089
Subtotal Operating Cost	**$ 313,227**	**$ -**	**$ 313,227**
DEPARTMENTAL EXPENDITURES	**$ 1,824,564**	**$ -**	**$ 1,824,564**
Disallowed Costs			
	$ -	$ -	$ -
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Revenue	$ (35)	$ -	$ (35)
Subtotal Cost Adjustments	**$ (35)**	**$ -**	**$ (35)**
FUNCTIONAL COST	**$ 1,824,529**	**$ -**	**$ 1,824,529**
First Allocation			
Incoming - All Others	$ 535,997	$ -	$ 535,997
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of First Allocation	**$ 2,360,526**	**$ -**	**$ 2,360,526**
Second Allocation			
Incoming - All Others	$ 103,209	$ -	$ 103,209
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of Second Allocation	**$ 103,209**	**$ -**	**$ 103,209**
TOTAL ALLOCATED	**$ 2,463,735**	**$ -**	**$ 2,463,735**

PUBLIC WORKS ADM (PWBO & PWDI GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PW Admin							
PUBLIC WORKS ADM (PWBO & PWDI GP100)	18.51	4.192%	$ 98,945	$-	$ 98,945	$ -	$ 98,945
PW ENGR ADMIN (PWENAD)	1.23	0.279%	6,575		6,575	300	6,875
PWBO CP201 (CIP)	4.49	1.017%	24,001		24,001	1,095	25,097
PWEN CP201 (CIP)	50.07	11.339%	267,650		267,650	12,214	279,864
PWEN GP100	31.60	7.156%	168,918		168,918	7,709	176,627
PWEN IS380	0.65	0.147%	3,475		3,475	159	3,633
PWEN TF401	0.04	0.009%	214		214	10	224
PWEN TF411	2.41	0.546%	12,883		12,883	588	13,471
PWEV EF330	135.98	30.793%	726,883		726,883	33,172	760,055
PWEV GP100	70.10	15.874%	374,721		374,721	17,101	391,821
PWEV TF401	3.00	0.679%	16,037		16,037	732	16,768
PWPS GP100	97.48	22.075%	521,081		521,081	23,780	544,861
PWPS IS380	24.21	5.482%	129,415		129,415	5,906	135,321
PWPS TF401	1.60	0.362%	8,553		8,553	390	8,943
PWPS TF411	0.22	0.050%	1,176		1,176	54	1,230
Total	**441.59**	**100.000%**	**$ 2,360,526**	**$-**	**$ 2,360,526**	**$ 103,209**	**$ 2,463,735**

Allocation Basis: **FTE per PW Department**

Source of Allocation: **FY 16 Budget Staffing Report**

ALLOCATION SUMMARY

PUBLIC WORKS ADM (PWBO & PWDI GP100)

	PW Admin	Total
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 98,945	$ 98,945
PW ENGR ADMIN (PWENAD)	6,875	6,875
PWBO CP201 (CIP)	25,097	25,097
PWEN CP201 (CIP)	279,864	279,864
PWEN GP100	176,627	176,627
PWEN IS380	3,633	3,633
PWEN TF401	224	224
PWEN TF411	13,471	13,471
PWEV EF330	760,055	760,055
PWEV GP100	391,821	391,821
PWEV TF401	16,768	16,768
PWPS GP100	544,861	544,861
PWPS IS380	135,321	135,321
PWPS TF401	8,943	8,943
PWPS TF411	1,230	1,230
Total	**$ 2,463,735**	**$ 2,463,735**

(20) Public Works Engineering Administration

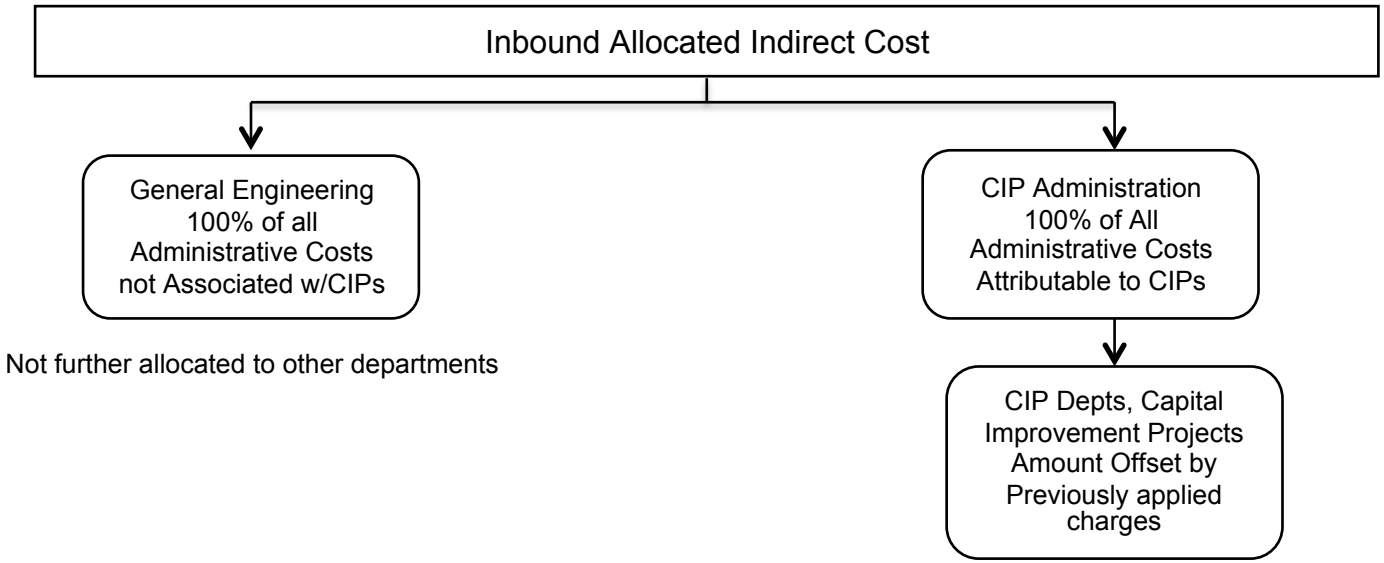
Public Works Engineering Administration includes all the administrative costs associated with the Engineering bureau of the Public Works department. These costs are allocated to Receiving Departments, as follows:

- **General Engineering –** represents all administrative costs not associated with CIP. These costs have been allocated directly to Public Works Engineering Bureau.
- **CIP Admin –** represents all administrative CIP costs. These costs have been allocated based upon CIP project costs.

The chart on the following page illustrates the functions and measures used to allocate Public Works Engineering Administration costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:

to CIPS

Public Works Engineering Administration



(20.1) Public Works Engineering Administration Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

PW ENGR ADMIN (PWENAD)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ -	$ -	$ -
Total Deductions	$ -	$ -	$ -
Incoming Costs			
CIVIC CENTER AND ECOC COSTS	$ 135,182	$ -	$ 135,182
CITY AUDITOR (AU GP100)	(2,782)	49	(2,732)
CITY CLERK (CC GP100)	13,083	405	13,488
CITY MANAGER (CM GP100)	977	81	1,058
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	460	4	464
FM ACCOUNTING BUREAU (FMB2 GP100)	560,151	12,408	572,559
FM BUDGET MANAGEMENT (FMB3 GP100)	647	8	655
FM PURCHASING (FMB7 D1 & D2)	310	14	325
FM CONTROLS BUREAU (FMB8 GP100)	3,241	23	3,263
LEGISLATIVE (LD GP100)	2,786	92	2,878
LAW (LW GP100)	95	0	95
PUBLIC WORKS ADM (PWBO & PWDI GP100)	6,575	300	6,875
TECHNICAL SERVICES (TS IS385)		584	584
Total Incoming Costs	**$ 720,725**	**$ 13,968**	**$ 734,693**
Total Cost Adjustments	**$ -**	**$ -**	**$ -**
Total Costs to be Allocated	**$ 720,725**	**$ 13,968**	**$ 734,693**

DEPARTMENTAL EXPENSE DETAIL

PW ENGR ADMIN (PWENAD)

Expense Type Personnel	Total	General Admin	General Engineering	CIP Admin
Salaries & Wages		$ -	$ -	$ -
Subtotal Personnel Cost	**$ -**	**$ -**	**$ -**	**$ -**
Operating Services & Supplies				
	$ -	$ -	$ -	$ -
Subtotal Operating Cost	**$ -**	**$ -**	**$ -**	**$ -**
DEPARTMENTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**
Disallowed Costs				
	$ -	$ -	$ -	$ -
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
	$ -	$ -	$ -	$ -
Subtotal Cost Adjustments	**$ -**	**$ -**	**$ -**	**$ -**
FUNCTIONAL COST	**$ -**	**$ -**	**$ -**	**$ -**
First Allocation				
Incoming - FM Accouting Bureau: CIP	$ 558,207			$ 558,207
Incoming - (direct bill)				
Incoming - All Others	$ 162,518	$ -	$ 55,727	$ 106,790
Reallocate Admin Costs	-	-	-	-
Unallocated Costs	-		-	-
Subtotal of First Allocation	**$ 720,725**	**$ -**	**$ 55,727**	**$ 664,998**
Second Allocation				
Incoming - FM Accouting Bureau: CIP	$ 12,364			$ 12,364
Incoming - (direct bill)				
Incoming - All Others	$ 1,604	$ -	$ 550	$ 1,054
Reallocate Admin Costs	-	-	-	-
Unallocated Costs	-		-	-
Subtotal of Second Allocation	**$ 13,968**	**$ -**	**$ 550**	**$ 13,418**
TOTAL ALLOCATED	**$ 734,693**	**$ -**	**$ 56,277**	**$ 678,416**

PW ENGR ADMIN (PWENAD)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Engineering							
PWEN GP100	100.00	100.000%	$ 55,727	$-	$ 55,727	$ 550	$ 56,277
Total	**100.00**	**100.000%**	**$ 55,727**	**$-**	**$ 55,727**	**$ 550**	**$ 56,277**

Allocation Basis: **Direct to Engineering Bureau**

PW ENGR ADMIN (PWENAD)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
CIP Admin							
APCI EF320 (CIP)	11,920,077.67	7.827%	$ 52,051	$-	$ 52,051	$ 1,050	$ 53,102
CMCI TF401 (CIP)	16,485,907.49	10.825%	71,989		71,989	1,453	73,442
PRCI CP201 (CIP)	293,262.38	0.193%	1,281		1,281	26	1,306
PRCI CP201	0.12	0.000%	0		0	0	0
PRCI TF403 (CIP)	21,090,437.77	13.849%	92,096		92,096	1,858	93,954
PRMD SR182 (CIP)	86,278.69	0.057%	377		377	8	384
PWCI CP201 (CIP)	33,633,589.93	22.085%	146,868		146,868	2,963	149,831
PWCI CP202 (CIP)	1,872.40	0.001%	8		8	0	8
PWCI CP209 (CIP)	3,220,783.87	2.115%	14,064		14,064	284	14,348
PWCI EF320 (CIP)	(792.41)	-0.001%	(3)		(3)	(0)	(4)
PWCI IS380 (CIP)	29,989,619.60	19.693%	130,956		130,956	2,642	133,598
PWCI IS386 (CIP)	39,039.93	0.026%	170		170	3	174
PWCI SR181 (CIP)	15,727,755.45	10.328%	68,678		68,678	1,386	70,064
PWCI SR182 (CIP)	10,055,152.35	6.603%	43,908		43,908	886	44,794
PWCI TF401 (CIP)	2,066,269.14	1.357%	9,023		9,023	182	9,205
PWCI TF410 (CIP)	555,256.16	0.365%	2,425		2,425	49	2,474
PWEN CP201 (CIP)	(2,103.33)	-0.001%	(9)		(9)	(0)	(9)
PWEN IS386 (CIP)	725,278.04	0.476%	3,167		3,167	64	3,231
XCOT SR182 (CIP)	6,400,603.00	4.203%	27,950		27,950	564	28,513
Total	**152,288,288.25**	**100.000%**	**$ 664,998**	**$-**	**$ 664,998**	**$ 13,418**	**$ 678,416**

Allocation Basis: **CIP Project Costs**

Source of Allocation: **Public Works Engineering Admin**

ALLOCATION SUMMARY

PW ENGR ADMIN (PWENAD)

	General Engineering	CIP Admin	Total
APCI EF320 (CIP)	$ -	$ 53,102	$ 53,102
CMCI TF401 (CIP)	-	73,442	73,442
PRCI CP201 (CIP)	-	1,306	1,306
PRCI TF403 (CIP)	-	93,954	93,954
PRMD SR182 (CIP)	-	384	384
PWCI CP201 (CIP)	-	149,831	149,831
PWCI CP202 (CIP)	-	8	8
PWCI CP209 (CIP)	-	14,348	14,348
PWCI EF320 (CIP)	-	(4)	(4)
PWCI IS380 (CIP)	-	133,598	133,598
PWCI IS386 (CIP)	-	174	174
PWCI SR181 (CIP)	-	70,064	70,064
PWCI SR182 (CIP)	-	44,794	44,794
PWCI TF401 (CIP)	-	9,205	9,205
PWCI TF410 (CIP)	-	2,474	2,474
PWEN CP201 (CIP)	-	(9)	(9)
PWEN GP100	56,277	-	56,277
PWEN IS386 (CIP)	-	3,231	3,231
XCOT SR182 (CIP)	-	28,513	28,513
Total	**$ 56,277**	**$ 678,416**	**$ 734,693**

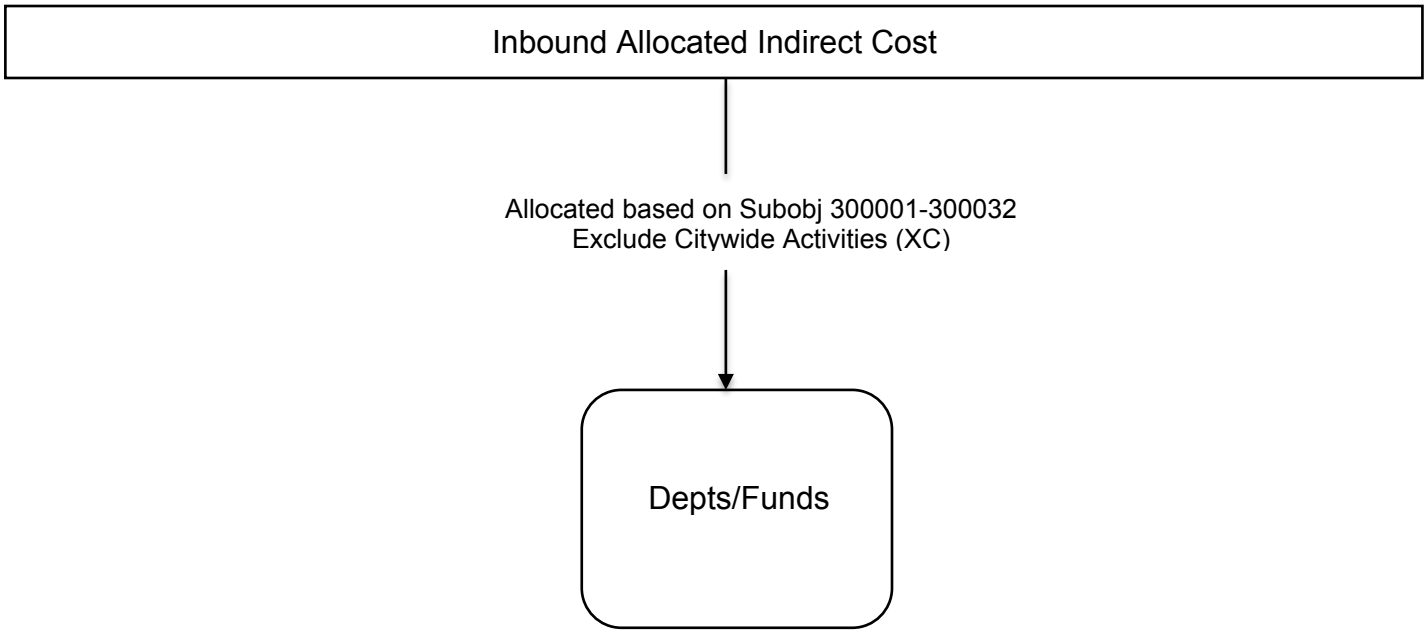
(21) Technology Services

The Technology Services department, which is mainly accounted for in the general services internal service fund, is used to account for the operation, maintenance and timely replacement of the City's electronic data processing equipment and software and the cost of providing a variety of services to City departments including electronic equipment, central telephone, central mailing and reprographic services. Included in this department are: TS IS385 001-006, and 008-010. Direct costs have already been allocated to departments; these indirect costs are allocated to Receiving Departments, as follows:

- **Technology Services –** represents indirect costs associated with Technology Services. These costs have been allocated Citywide based on current technology MOU subobject services charges.

The chart on the following page illustrates the functions and measures used to allocate Technical Services costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide:

Technology Services



(21.1) Technology Services Detail Reports

The following pages provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

COSTS TO BE ALLOCATED

TECHNICAL SERVICES (TS IS385)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ -	$ -	$ -
Total Deductions	$ -	$ -	$ -
Incoming Costs			
EQUIPMENT DEPRECIATION	$ 73,585	$ -	$ 73,585
CITY AUDITOR (AU GP100)	58,444	818	59,261
CITY CLERK (CC GP100)	229	7	236
CITY MANAGER (CM GP100)	62,034	5,140	67,174
CIVIL SERVICE (CS GP100)	81,600	2,034	83,634
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	50,468	428	50,895
FM ACCOUNTING BUREAU (FMB2 GP100)	56,146	1,269	57,415
FM BUDGET MANAGEMENT (FMB3 GP100)	41,067	524	41,591
FM PURCHASING (FMB7 D1 & D2)	10,043	463	10,506
FM CONTROLS BUREAU (FMB8 GP100)	11,882	83	11,964
FM FLEET SERVICES BUREAU (FMB9 IS386)	1,104	573	1,677
LEGISLATIVE (LD GP100)	176,981	5,826	182,807
LAW (LW GP100)	41,320	49	41,369
TECHNICAL SERVICES (TS IS385)		314	314
Total Incoming Costs	**$ 664,902**	**$ 17,527**	**$ 682,429**
Total Cost Adjustments	**$ -**	**$ -**	**$ -**
Total Costs to be Allocated	**$ 664,902**	**$ 17,527**	**$ 682,429**

DEPARTMENTAL EXPENSE DETAIL

TECHNICAL SERVICES (TS IS385)

Expense Type	Total	General Admin	Technical Services
Personnel			
Salaries & Wages		$ -	$ -
Subtotal Personnel Cost	**$ -**	**$ -**	**$ -**
Operating Services & Supplies			
	$ -	$ -	$ -
Subtotal Operating Cost	**$ -**	**$ -**	**$ -**
DEPARTMENTAL EXPENDITURES	**$ -**	**$ -**	**$ -**
Disallowed Costs			
	$ -	$ -	$ -
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
		$ -	$ -
Subtotal Cost Adjustments	**$ -**	**$ -**	**$ -**
FUNCTIONAL COST	**$ -**	**$ -**	**$ -**
First Allocation			
Incoming - All Others	$ 664,902	$ -	$ 664,902
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of First Allocation	**$ 664,902**	**$ -**	**$ 664,902**
Second Allocation			
Incoming - All Others	$ 17,527	$ -	$ 17,527
Reallocate Admin Costs	-	-	-
Unallocated Costs	-		-
Subtotal of Second Allocation	**$ 17,527**	**$ -**	**$ 17,527**
TOTAL ALLOCATED	**$ 682,429**	**$ -**	**$ 682,429**

TECHNICAL SERVICES (TS IS385)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Technical Services							
CITY AUDITOR (AU GP100)	57,896.83	0.248%	$ 1,646	$ -	$ 1,646	$ -	$ 1,646
CITY CLERK (CC GP100)	96,903.97	0.414%	2,755		2,755		2,755
CITY MANAGER (CM GP100)	80,838.77	0.346%	2,298		2,298		2,298
CIVIL SERVICE (CS GP100)	103,596.57	0.443%	2,945		2,945		2,945
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	214,862.62	0.919%	6,108		6,108		6,108
FIRE ADMIN (FDB1+FDEO)	58,819.09	0.251%	1,672		1,672		1,672
FM ADMIN (FMB1 GP100)	85,105.05	0.364%	2,419		2,419		2,419
FM ACCOUNTING BUREAU (FMB2 GP100)	61,193.89	0.262%	1,740		1,740		1,740
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	9,017.93	0.039%	256		256		256
FM BUDGET MANAGEMENT (FMB3 GP100)	31,450.70	0.134%	894		894		894
FM PURCHASING (FMB7 D1 & D2)	29,246.96	0.125%	831		831		831
FM CONTROLS BUREAU (FMB8 GP100)	6,200.12	0.027%	176		176		176
FM FLEET SERVICES BUREAU (FMB9 IS386)	450,606.93	1.927%	12,810		12,810		12,810
LEGISLATIVE (LD GP100)	157,930.92	0.675%	4,490		4,490		4,490
LAW (LW GP100)	68,236.97	0.292%	1,940		1,940		1,940
PUBLIC WORKS ADM (PWBO & PWDI GP100)	71,868.71	0.307%	2,043		2,043		2,043
PW ENGR ADMIN (PWENAD)	20,542.66	0.088%	584		584		584
TECHNICAL SERVICES (TS IS385)	11,030.86	0.047%	314		314		314
APAD EF320	199,845.97	0.854%	5,681		5,681	161	5,842
APOP EF320	396,727.85	1.696%	11,278		11,278	319	11,598
AU IS391	3,414.58	0.015%	97		97	3	100
AU TF401	6,993.81	0.030%	199		199	6	204
CCEL GP100	30,619.52	0.131%	870		870	25	895
CM SR120	10,422.32	0.045%	296		296	8	305
CM SR133	45,451.36	0.194%	1,292		1,292	37	1,329
CM TF401	7,937.91	0.034%	226		226	6	232
CM TF411	726.16	0.003%	21		21	1	21
CMCI TF401 (CIP)	18,892.76	0.081%	537		537	15	552
CP GP100	121,852.69	0.521%	3,464		3,464	98	3,562
CSDD IS391	729.88	0.003%	21		21	1	21
DCEC GP100	423,421.81	1.810%	12,037		12,037	341	12,378
DVAD EF337	513,380.66	2.195%	14,594		14,594	413	15,008

TECHNICAL SERVICES (TS IS385)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
DVAD GP100	156,139.42	0.668%	$ 4,439	$ -	$ 4,439	$ 126	$ 4,564
DVAD SA270	1,115.16	0.005%	32		32	1	33
DVAD SR135	4,978.44	0.021%	142		142	4	146
DVBU EF337	219,099.77	0.937%	6,229		6,229	176	6,405
DVHC SA270	36,484.95	0.156%	1,037		1,037	29	1,067
DVHC SR135	22,201.60	0.095%	631		631	18	649
DVNS EF337	61,396.43	0.263%	1,745		1,745	49	1,795
DVNS GP100	392,299.90	1.677%	11,152		11,152	316	11,468
DVNS SR150	(179.65)	-0.001%	(5)		(5)	(0)	(5)
DVPL EF337	257,477.43	1.101%	7,320		7,320	207	7,527
DVPL GP100	2,424.47	0.010%	69		69	2	71
EPBD GP100	32,262.96	0.138%	917		917	26	943
EPBD IS380	949.96	0.004%	27		27	1	28
EPBD TF401	5,790.10	0.025%	165		165	5	169
EPBD TF403	1,156.74	0.005%	33		33	1	34
EPBD TF411	534.00	0.002%	15		15	0	16
EPWD GP100	5,395.06	0.023%	153		153	4	158
EPWD SR150	744.00	0.003%	21		21	1	22
FDB2 GP100	150,025.76	0.641%	4,265		4,265	121	4,386
FDB2 SR131	17,990.41	0.077%	511		511	14	526
FDB2 TF401	1,245.70	0.005%	35		35	1	36
FDB3 GP100	356,464.39	1.524%	10,134		10,134	287	10,421
FDB4 GP100	1,376,998.14	5.887%	39,146		39,146	1,108	40,254
FDB4 SR121	16,017.32	0.068%	455		455	13	468
FDB4 TF401	165,129.32	0.706%	4,694		4,694	133	4,827
FDB4 TF403	57,073.85	0.244%	1,623		1,623	46	1,668
FMB2 IS385	3,474.98	0.015%	99		99	3	102
FMB2 IS390	693.74	0.003%	20		20	1	20
FMB2 IS391	360,367.52	1.541%	10,245		10,245	290	10,535
FMB2 SR130	88.96	0.000%	3		3	0	3
FMB2 SR135	1,131.89	0.005%	32		32	1	33
FMB3 IS391	6,460.19	0.028%	184		184	5	189
FMB3 TF401	889.85	0.004%	25		25	1	26
FMB4 GP100	1,200,923.92	5.135%	34,140		34,140	967	35,107
FMB5 GP100	27,037.64	0.116%	769		769	22	790

TECHNICAL SERVICES (TS IS385)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
FMB7 GP100	137,264.38	0.587%	$ 3,902	$ -	$ 3,902	$ 110	$ 4,013
FMB8 IS385	11,173.74	0.048%	318		318	9	327
FMB9 EF340	179,110.28	0.766%	5,092		5,092	144	5,236
GOBS EF301	909,148.13	3.887%	25,845		25,845	732	26,577
GOBS NX420	80,336.01	0.343%	2,284		2,284	65	2,348
GOEC EF301	644,486.00	2.756%	18,322		18,322	519	18,840
GOEL EF331	40,751.58	0.174%	1,158		1,158	33	1,191
GOEO EF301	12,350.51	0.053%	351		351	10	361
GOEO NX420	1,334.91	0.006%	38		38	1	39
GOGS EF301	242,167.14	1.035%	6,884		6,884	195	7,079
GOOP NX420	40,462.24	0.173%	1,150		1,150	33	1,183
GOOP SR134	703.44	0.003%	20		20	1	21
HA HR430	854,692.10	3.654%	24,297		24,297	688	24,985
HECH GP100	35,218.08	0.151%	1,001		1,001	28	1,030
HECH SR130	61,302.72	0.262%	1,743		1,743	49	1,792
HEEH SR130	147,212.35	0.629%	4,185		4,185	119	4,303
HEEH SR131	14,331.21	0.061%	407		407	12	419
HEEO SR130	134,093.31	0.573%	3,812		3,812	108	3,920
HEHA SR151	3,433.44	0.015%	98		98	3	100
HEHS IS390	271.25	0.001%	8		8	0	8
HEPH SR130	271.25	0.001%	8		8	0	8
HEPR SR130	27,240.66	0.116%	774		774	22	796
HEPY SR130	145,101.33	0.620%	4,125		4,125	117	4,242
HREO IS390	5,856.81	0.025%	166		166	5	171
HREO IS391	2,034.49	0.009%	58		58	2	59
HRLA IS391	9,605.63	0.041%	273		273	8	281
HRLO IS391	(257.02)	-0.001%	(7)		(7)	(0)	(8)
HRPO IS391	321,492.53	1.375%	9,139		9,139	259	9,398
HRPS IS390	58.25	0.000%	2		2	0	2
HRPS IS391	88,663.36	0.379%	2,521		2,521	71	2,592
HRRM IS390	364,736.27	1.559%	10,369		10,369	294	10,662
HRWD GP100	19,838.20	0.085%	564		564	16	580
HRWD SR150	1,223.01	0.005%	35		35	1	36
LS GP103	396,651.76	1.696%	11,276		11,276	319	11,595
LS IS380	4,182.38	0.018%	119		119	3	122

TECHNICAL SERVICES (TS IS385)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
LS SR120	1,011.10	0.004%	$ 29	$ -	$ 29	$ 1	$ 30
LWCC01 IS390	72,035.77	0.308%	2,048		2,048	58	2,106
LWCC02 IS390	72,035.77	0.308%	2,048		2,048	58	2,106
LWHR IS391	3,523.39	0.015%	100		100	3	103
PD GP100	5,423,208.60	23.187%	154,172		154,172	4,365	158,537
PDAD TF401	81.63	0.000%	2		2	0	2
PDFB TF401	783.72	0.003%	22		22	1	23
PDPT SR121	16,871.78	0.072%	480		480	14	493
PDPT TF401	1,779.70	0.008%	51		51	1	52
PDSU TF401	83,120.43	0.355%	2,363		2,363	67	2,430
PDSU TF403	58,999.31	0.252%	1,677		1,677	47	1,725
PRAC GP105	277,521.80	1.187%	7,889		7,889	223	8,113
PRAC TF401	1,779.70	0.008%	51		51	1	52
PRBS GP105	102,233.98	0.437%	2,906		2,906	82	2,989
PRBS IS390	863.07	0.004%	25		25	1	25
PRBS TF401	10,958.31	0.047%	312		312	9	320
PRBS TF403	10,060.81	0.043%	286		286	8	294
PRCR GP105	575,931.72	2.462%	16,373		16,373	464	16,836
PRCR SR120	19,588.98	0.084%	557		557	16	573
PRCR SR133	1,210.23	0.005%	34		34	1	35
PRCR TF401	72,720.76	0.311%	2,067		2,067	59	2,126
PREO GP105	70,276.80	0.300%	1,998		1,998	57	2,054
PREO TF401	889.85	0.004%	25		25	1	26
PREO TF403	889.85	0.004%	25		25	1	26
PRMB TF401	93,027.30	0.398%	2,645		2,645	75	2,719
PRMB TF403	299,365.86	1.280%	8,510		8,510	241	8,751
PRMB TF411	77,968.18	0.333%	2,216		2,216	63	2,279
PRMD GP105	228,656.03	0.978%	6,500		6,500	184	6,684
PRMD SR120	6,378.78	0.027%	181		181	5	186
PRMD TF401	27,913.44	0.119%	794		794	22	816
PRMD TF403	32,031.09	0.137%	911		911	26	936
PRMD TF411	11,239.40	0.048%	320		320	9	329
PWCI CP201 (CIP)	370.74	0.002%	11		11	0	11
PWEN GP100	515,703.64	2.205%	14,661		14,661	415	15,076
PWEN IS380	10,077.74	0.043%	286		286	8	295

TECHNICAL SERVICES (TS IS385)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PWEN TF411	12,582.04	0.054%	$ 358	$ -	$ 358	$ 10	$ 368
PWEV EF330	452,016.73	1.933%	12,850		12,850	364	13,214
PWEV GP100	202,202.64	0.865%	5,748		5,748	163	5,911
PWEV TF401	5,339.12	0.023%	152		152	4	156
PWPS GP100	528,716.28	2.261%	15,030		15,030	426	15,456
PWPS IS380	130,390.45	0.557%	3,707		3,707	105	3,812
PWPS TF401	3,703.93	0.016%	105		105	3	108
PWPS TF411	391.46	0.002%	11		11	0	11
WATER DEPT EF 310	522,692.04	2.235%	14,859		14,859	421	15,280
WATER/SEWER DEPT EF 311	75,101.00	0.321%	2,135		2,135	60	2,195
Total	**23,388,837.83**	**100.000%**	**$ 664,902**	**$ -**	**$ 664,902**	**$ 17,527**	**$ 682,429**

Allocation Basis: **Technical Service Charges per Dept / Bureau / Fund**

Source of Allocation: **FY 16 TS MOU (Subobjects 300001-300032)**

ALLOCATION SUMMARY

TECHNICAL SERVICES (TS IS385)

	Technical Services	Total
CITY AUDITOR (AU GP100)	$ 1,646	$ 1,646
CITY CLERK (CC GP100)	2,755	2,755
CITY MANAGER (CM GP100)	2,298	2,298
CIVIL SERVICE (CS GP100)	2,945	2,945
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	6,108	6,108
FIRE ADMIN (FDB1+FDEO)	1,672	1,672
FM ADMIN (FMB1 GP100)	2,419	2,419
FM ACCOUNTING BUREAU (FMB2 GP100)	1,740	1,740
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	256	256
FM BUDGET MANAGEMENT (FMB3 GP100)	894	894
FM PURCHASING (FMB7 D1 & D2)	831	831
FM CONTROLS BUREAU (FMB8 GP100)	176	176
FM FLEET SERVICES BUREAU (FMB9 IS386)	12,810	12,810
LEGISLATIVE (LD GP100)	4,490	4,490
LAW (LW GP100)	1,940	1,940
PUBLIC WORKS ADM (PWBO & PWDI GP100)	2,043	2,043
PW ENGR ADMIN (PWENAD)	584	584
TECHNICAL SERVICES (TS IS385)	314	314
APAD EF320	5,842	5,842
APOP EF320	11,598	11,598
AU IS391	100	100
AU TF401	204	204
CCEL GP100	895	895
CM SR120	305	305
CM SR133	1,329	1,329
CM TF401	232	232
CM TF411	21	21

ALLOCATION SUMMARY

TECHNICAL SERVICES (TS IS385)

	Technical Services	Total
CMCI TF401 (CIP)	$ 552	$ 552
CP GP100	3,562	3,562
CSDD IS391	21	21
DCEC GP100	12,378	12,378
DVAD EF337	15,008	15,008
DVAD GP100	4,564	4,564
DVAD SA270	33	33
DVAD SR135	146	146
DVBU EF337	6,405	6,405
DVHC SA270	1,067	1,067
DVHC SR135	649	649
DVNS EF337	1,795	1,795
DVNS GP100	11,468	11,468
DVNS SR150	(5)	(5)
DVPL EF337	7,527	7,527
DVPL GP100	71	71
EPBD GP100	943	943
EPBD IS380	28	28
EPBD TF401	169	169
EPBD TF403	34	34
EPBD TF411	16	16
EPWD GP100	158	158
EPWD SR150	22	22
FDB2 GP100	4,386	4,386
FDB2 SR131	526	526
FDB2 TF401	36	36
FDB3 GP100	10,421	10,421

ALLOCATION SUMMARY

TECHNICAL SERVICES (TS IS385)

	Technical Services	Total
FDB4 GP100	$ 40,254	$ 40,254
FDB4 SR121	468	468
FDB4 TF401	4,827	4,827
FDB4 TF403	1,668	1,668
FMB2 IS385	102	102
FMB2 IS390	20	20
FMB2 IS391	10,535	10,535
FMB2 SR130	3	3
FMB2 SR135	33	33
FMB3 IS391	189	189
FMB3 TF401	26	26
FMB4 GP100	35,107	35,107
FMB5 GP100	790	790
FMB7 GP100	4,013	4,013
FMB8 IS385	327	327
FMB9 EF340	5,236	5,236
GOBS EF301	26,577	26,577
GOBS NX420	2,348	2,348
GOEC EF301	18,840	18,840
GOEL EF331	1,191	1,191
GOEO EF301	361	361
GOEO NX420	39	39
GOGS EF301	7,079	7,079
GOOP NX420	1,183	1,183
GOOP SR134	21	21
HA HR430	24,985	24,985
HECH GP100	1,030	1,030

ALLOCATION SUMMARY

TECHNICAL SERVICES (TS IS385)

	Technical Services	Total
HECH SR130	$ 1,792	$ 1,792
HEEH SR130	4,303	4,303
HEEH SR131	419	419
HEEO SR130	3,920	3,920
HEHA SR151	100	100
HEHS IS390	8	8
HEPH SR130	8	8
HEPR SR130	796	796
HEPY SR130	4,242	4,242
HREO IS390	171	171
HREO IS391	59	59
HRLA IS391	281	281
HRLO IS391	(8)	(8)
HRPO IS391	9,398	9,398
HRPS IS390	2	2
HRPS IS391	2,592	2,592
HRRM IS390	10,662	10,662
HRWD GP100	580	580
HRWD SR150	36	36
LS GP103	11,595	11,595
LS IS380	122	122
LS SR120	30	30
LWCC01 IS390	2,106	2,106
LWCC02 IS390	2,106	2,106
LWHR IS391	103	103
PD GP100	158,537	158,537
PDAD TF401	2	2

ALLOCATION SUMMARY

TECHNICAL SERVICES (TS IS385)

	Technical Services	Total
PDFB TF401	$ 23	$ 23
PDPT SR121	493	493
PDPT TF401	52	52
PDSU TF401	2,430	2,430
PDSU TF403	1,725	1,725
PRAC GP105	8,113	8,113
PRAC TF401	52	52
PRBS GP105	2,989	2,989
PRBS IS390	25	25
PRBS TF401	320	320
PRBS TF403	294	294
PRCR GP105	16,836	16,836
PRCR SR120	573	573
PRCR SR133	35	35
PRCR TF401	2,126	2,126
PREO GP105	2,054	2,054
PREO TF401	26	26
PREO TF403	26	26
PRMB TF401	2,719	2,719
PRMB TF403	8,751	8,751
PRMB TF411	2,279	2,279
PRMD GP105	6,684	6,684
PRMD SR120	186	186
PRMD TF401	816	816
PRMD TF403	936	936
PRMD TF411	329	329
PWCI CP201 (CIP)	11	11

ALLOCATION SUMMARY

TECHNICAL SERVICES (TS IS385)

	Technical Services	Total
PWEN GP100	$ 15,076	$ 15,076
PWEN IS380	295	295
PWEN TF411	368	368
PWEV EF330	13,214	13,214
PWEV GP100	5,911	5,911
PWEV TF401	156	156
PWPS GP100	15,456	15,456
PWPS IS380	3,812	3,812
PWPS TF401	108	108
PWPS TF411	11	11
WATER DEPT EF 310	15,280	15,280
WATER/SEWER DEPT EF 311	2,195	2,195
Total	**$ 682,429**	**$ 682,429**

10. SUMMARY OF OVERHEAD ALLOCATIONS – DEPT & FUND

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

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	Airport CP201	Airport EF320	Airport EF320 (CIP)	Auditor IS391	Auditor TF401	City Clerk GP100	City Manager SR120
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	(8)	47,743	23,816	200	758	1,806	2,337
CITY CLERK (CC GP100)	-	139	-	-	-	-	-
CITY MANAGER (CM GP100)	1,373	47,082	0	152	335	3,024	3,868
CIVIL SERVICE (CS GP100)	4,488	64,867	-	-	-	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	2,488	41,244	-	498	1,508	1,508	2,639
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	5,545	37,594	12,753	571	529	7,141	1,518
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	119	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	850	29,151	0	375	828	1,872	2,395
FM PURCHASING (FMB7 D1 & D2)	-	11,212	4,032	-	90	370	470
FM CONTROLS BUREAU (FMB8 GP100)	314	9,801	2,199	81	264	360	552
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	9,007	-	-	-	-	15
LEGISLATIVE (LD GP100)	3,737	128,130	1	1,237	2,731	8,230	10,526
LAW (LW GP100)	-	45,432	-	-	-	27,601	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	53,102	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	17,440	-	100	204	895	305
Total Allocated	$ 18,787	$ 488,841	$ 95,903	$ 3,214	$ 7,365	$ 52,807	$ 24,625
Direct Bill Adjustments		1,366					
Proposed Costs	**$ 18,787**	**$ 490,207**	**$ 95,903**	**$ 3,214**	**$ 7,365**	**$ 52,807**	**$ 24,625**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	City Manager SR133	City Manager TF401	City Manager TF401 (CIP)	City Manager TF411	City Prosecutor GP100	City Prosecutor SR120	Citywide Activities EF303
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	328,395	-	-
CITY AUDITOR (AU GP100)	(8,939)	(211)	27,822	525	7,693	256	13,326
CITY CLERK (CC GP100)	-	-	-	-	1,220	-	-
CITY MANAGER (CM GP100)	5,022	-	3,140	149	4,231	175	-
CIVIL SERVICE (CS GP100)	-	-	-	-	-	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	6,205	-	2,639	128	14,092	-	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	7,062	208	23,338	1,160	4,765	1,887	25
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	(33)	4,373	82	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	3,110	-	1,944	92	10,478	435	-
FM PURCHASING (FMB7 D1 & D2)	1,422	-	67,751	-	526	-	-
FM CONTROLS BUREAU (FMB8 GP100)	2,022	(20)	2,909	66	2,508	25	-
FM FLEET SERVICES BUREAU (FMB9 IS386)	110	1	26	-	18	-	-
LEGISLATIVE (LD GP100)	13,668	-	8,544	405	34,543	1,433	-
LAW (LW GP100)	-	-	-	-	2,995	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	73,442	-	-	-	-
TECHNICAL SERVICES (TS IS385)	1,329	232	552	21	3,562	-	-
Total Allocated	$ 31,010	$ 176	$ 216,480	$ 2,629	$ 415,027	$ 4,210	$ 13,351
Direct Bill Adjustments	22,250						
Proposed Costs	**$ 53,260**	**$ 176**	**$ 216,480**	**$ 2,629**	**$ 415,027**	**$ 4,210**	**$ 13,351**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	Citywide Activities EF320	Citywide Activities EF320 (CIP)	Citywide Activities GP100	Citywide Activities IS380	Citywide Activities IS385	Citywide Activities IS390	Citywide Activities IS391
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	(115)	115	59,509	-	363	34,083	246,206
CITY CLERK (CC GP100)	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	-	-	-	-	-	22,391	25,600
CIVIL SERVICE (CS GP100)	-	-	-	-	-	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	-	-	-	-	-	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	-	-	9,169	6	169	15,817	9,385
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	-	-	-	-	13,863	15,850
FM PURCHASING (FMB7 D1 & D2)	-	-	4,435	-	-	4,424	-
FM CONTROLS BUREAU (FMB8 GP100)	-	-	-	-	-	-	-
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	-	-	-
LEGISLATIVE (LD GP100)	-	-	-	-	-	60,934	69,669
LAW (LW GP100)	-	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	-	-	-	-	-	-
Total Allocated	$ (115)	$ 115	$ 73,113	$ 6	$ 532	$ 151,513	$ 366,710
Direct Bill Adjustments							
Proposed Costs	**$ (115)**	**$ 115**	**$ 73,113**	**$ 6**	**$ 532**	**$ 151,513**	**$ 366,710**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	Citywide Activities SR182 (CIP)	Citywide Activities TF401	Citywide Activities TF401 (CIP)	Citywide Activities TF403	Citywide Activities TF403 (CIP)	Citywide Activities TF411	Civil Service IS390
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	9,736	12,561	351	8,934	642	6,668	(12)
CITY CLERK (CC GP100)	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	-	-	-	-	-	-	-
CIVIL SERVICE (CS GP100)	-	-	-	-	-	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	-	-	-	-	-	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	41	13	3	9	-	25	5
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	3,126	(304)	1,404	101	1,327	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	-	-	-	-	-	-
FM PURCHASING (FMB7 D1 & D2)	-	-	-	-	-	-	-
FM CONTROLS BUREAU (FMB8 GP100)	-	-	-	-	-	-	-
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	-	-	-
LEGISLATIVE (LD GP100)	-	-	-	-	-	-	-
LAW (LW GP100)	-	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	28,513	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	-	-	-	-	-	-
Total Allocated	$ 38,291	$ 15,700	$ 50	$ 10,348	$ 743	$ 8,020	$ (7)
Direct Bill Adjustments							
Proposed Costs	**$ 38,291**	**$ 15,700**	**$ 50**	**$ 10,348**	**$ 743**	**$ 8,020**	**$ (7)**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	Civil Service IS391	Development Services CP203	Development Services DS600	Development Services EF337	Development Services GP100	Development Services SA270
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	1,221	9,099
CIVIC CENTER AND ECOC COSTS	-	-	-	-	110,857	-
CITY AUDITOR (AU GP100)	73	-	2,586	27,090	5,735	4,191
CITY CLERK (CC GP100)	-	-	-	21,929	23,639	3,687
CITY MANAGER (CM GP100)	31	-	-	42,016	17,218	1,397
CIVIL SERVICE (CS GP100)	-	-	-	57,877	20,385	2,230
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	155	-	-	43,604	12,230	1,357
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	594	1,485	35	175,280	16,341	14,474
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	39	-	-	26,014	10,660	865
FM PURCHASING (FMB7 D1 & D2)	-	-	-	11,279	9,274	1,086
FM CONTROLS BUREAU (FMB8 GP100)	25	-	238	8,483	2,280	562
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	1,911	1,711	20
LEGISLATIVE (LD GP100)	127	-	-	114,342	46,856	3,803
LAW (LW GP100)	-	-	-	330,954	12,971	60,232
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	21	-	-	30,734	16,103	1,099
Total Allocated	$ 1,066	$ 1,485	$ 2,860	$ 891,513	$ 307,480	$ 104,104
Direct Bill Adjustments				1,361	2,078	
Proposed Costs	**$ 1,066**	**$ 1,485**	**$ 2,860**	**$ 892,874**	**$ 309,558**	**$ 104,104**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	Development Services SA277	Development Services SR120	Development Services SR132	Development Services SR135	Development Services SR149	Development Services SR150
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	44,199	920	-	5,813	415	21,017
CITY CLERK (CC GP100)	-	-	-	-	-	1,705
CITY MANAGER (CM GP100)	-	-	-	1,908	-	12,050
CIVIL SERVICE (CS GP100)	-	-	-	5,208	-	20,711
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	-	-	4,475	-	18,767
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	1,438	744	6	7,891	744	27,279
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	-	-	1,181	-	7,460
FM PURCHASING (FMB7 D1 & D2)	-	-	-	3,640	-	8,288
FM CONTROLS BUREAU (FMB8 GP100)	4,084	86	-	1,110	41	4,333
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	19	-	531
LEGISLATIVE (LD GP100)	-	-	-	5,193	-	32,792
LAW (LW GP100)	-	-	-	4,827	-	516
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	-	-	795	-	(5)
Total Allocated	$ 49,721	$ 1,750	$ 6	$ 42,062	$ 1,199	$ 155,444
Direct Bill Adjustments						
Proposed Costs	**$ 49,721**	**$ 1,750**	**$ 6**	**$ 42,062**	**$ 1,199**	**$ 155,444**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	Disaster Preparedness & Emergency Communications GP100	Disaster Preparedness & Emergency Communications SR120	Economic & Property Development GP100	Economic & Property Development IS380	Economic & Property Development SR132	Economic & Property Development SR136
BUILDING DEPRECIATION	$ -	$ -	$ 31,471	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	3,340	-	-	-	5,221
CIVIC CENTER AND ECOC COSTS	-	-	75,930	-	-	-
CITY AUDITOR (AU GP100)	10,473	773	2,487	188	11,497	1,040
CITY CLERK (CC GP100)	-	-	2,343	-	-	-
CITY MANAGER (CM GP100)	29,120	-	3,066	13	-	2
CIVIL SERVICE (CS GP100)	57,796	-	4,590	34	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	32,045	-	3,691	19	-	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	4,398	560	12,922	413	7,514	1,301
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	18,030	-	1,898	8	-	1
FM PURCHASING (FMB7 D1 & D2)	829	213	4,839	672	25,738	1,534
FM CONTROLS BUREAU (FMB8 GP100)	5,052	71	699	20	1,064	96
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	-	-
LEGISLATIVE (LD GP100)	79,247	-	8,343	34	-	7
LAW (LW GP100)	-	-	30,597	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	12,378	-	1,101	28	-	-
Total Allocated	$ 249,368	$ 4,956	$ 183,976	$ 1,429	$ 45,813	$ 9,203
Direct Bill Adjustments						
Proposed Costs	**$ 249,368**	**$ 4,956**	**$ 183,976**	**$ 1,429**	**$ 45,813**	**$ 9,203**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	Economic & Property Development TF401	Economic & Property Development TF403	Economic & Property Development TF411	Economic & Property Development SR150	Financial Management EF301	Financial Management EF340
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	10,926	217	129	14,009	6,535	7,838
CITY CLERK (CC GP100)	3,523	-	-	-	-	-
CITY MANAGER (CM GP100)	973	350	163	14,647	-	11,615
CIVIL SERVICE (CS GP100)	374	442	-	10,879	-	17,679
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	754	245	113	26,571	-	10,812
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	12,015
FM ACCOUNTING BUREAU (FMB2 GP100)	7,889	765	664	52,662	263	9,386
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	1,717	34	20	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	602	216	101	9,068	-	7,191
FM PURCHASING (FMB7 D1 & D2)	5,175	-	-	32,851	-	3,741
FM CONTROLS BUREAU (FMB8 GP100)	1,105	51	25	4,682	603	2,103
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	-	6,381
LEGISLATIVE (LD GP100)	2,648	951	443	39,859	-	31,608
LAW (LW GP100)	17,875	-	-	7,487	-	1,346
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	169	34	16	22	-	5,236
Total Allocated	$ 53,731	$ 3,305	$ 1,674	$ 212,736	$ 7,400	$ 126,951
Direct Bill Adjustments						
Proposed Costs	**$ 53,731**	**$ 3,305**	**$ 1,674**	**$ 212,736**	**$ 7,400**	**$ 126,951**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	Financial Management GP100	Financial Management IS385	Financial Management IS386	Financial Management IS386 (CIP)	Financial Management IS390	Financial Management IS391
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	18,512	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	415,304	26,544	-	-	2,167	44,236
CITY AUDITOR (AU GP100)	9,318	895	(4)	46	83	2,453
CITY CLERK (CC GP100)	12,379	-	-	-	-	-
CITY MANAGER (CM GP100)	26,557	1,426	-	-	114	3,572
CIVIL SERVICE (CS GP100)	33,154	2,550	-	-	265	4,080
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	22,164	1,904	-	-	147	3,001
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	41,997	2,254	-	-	181	5,648
FM ACCOUNTING BUREAU (FMB2 GP100)	60,888	989	13	20	549	2,312
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	16,443	883	-	-	71	2,211
FM PURCHASING (FMB7 D1 & D2)	314,834	90	-	1,859	-	358
FM CONTROLS BUREAU (FMB8 GP100)	3,010	329	-	5	25	608
FM FLEET SERVICES BUREAU (FMB9 IS386)	574	-	-	-	-	-
LEGISLATIVE (LD GP100)	72,273	3,879	-	-	311	9,720
LAW (LW GP100)	47,585	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	39,910	428	-	-	20	10,724
Total Allocated	$ 1,134,903	$ 42,171	$ 8	$ 1,930	$ 3,933	$ 88,922
Direct Bill Adjustments						
Proposed Costs	**$ 1,134,903**	**$ 42,171**	**$ 8**	**$ 1,930**	**$ 3,933**	**$ 88,922**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	Financial Management SR130	Financial Management SR135	Financial Management SR150	Financial Management SR151	Financial Management SR182 (CIP)	Financial Management TF401
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	278	1,556	7,780	445	-	2,779
CITY AUDITOR (AU GP100)	13	71	195	15	332	133
CITY CLERK (CC GP100)	-	-	-	-	-	-
CITY MANAGER (CM GP100)	14	155	505	22	-	190
CIVIL SERVICE (CS GP100)	34	190	952	54	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	19	106	528	30	-	189
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	22	245	799	34	-	301
FM ACCOUNTING BUREAU (FMB2 GP100)	546	539	1,616	484	43	548
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	21
FM BUDGET MANAGEMENT (FMB3 GP100)	8	96	313	13	-	118
FM PURCHASING (FMB7 D1 & D2)	-	90	90	-	2,867	-
FM CONTROLS BUREAU (FMB8 GP100)	5	20	86	5	30	35
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	-	-
LEGISLATIVE (LD GP100)	37	422	1,375	59	-	518
LAW (LW GP100)	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	3	33	-	-	-	26
Total Allocated	$ 979	$ 3,523	$ 14,239	$ 1,161	$ 3,272	$ 4,856
Direct Bill Adjustments						
Proposed Costs	**$ 979**	**$ 3,523**	**$ 14,239**	**$ 1,161**	**$ 3,272**	**$ 4,856**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	Fire CP201	Fire DS600	Fire GP100	Fire SR120	Fire SR121	Fire SR131	Fire TF401
BUILDING DEPRECIATION	$ -	$ -	$ 8,347	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	154,307	498,567	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	296,758	-	-	-	-
CITY AUDITOR (AU GP100)	176	183	110,331	3,561	(3,844)	1,179	32,228
CITY CLERK (CC GP100)	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	10	-	314,555	1,700	-	2,229	26,342
CIVIL SERVICE (CS GP100)	-	-	272,884	-	6,120	3,570	15,435
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	-	472,796	-	3,393	1,979	15,582
FIRE ADMIN (FDB1+FDEO)	101	-	3,379,633	22,109	58,177	28,165	217,818
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	123	112	61,132	1,886	48	1,970	8,057
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	5,066
FM BUDGET MANAGEMENT (FMB3 GP100)	6	-	194,755	1,052	-	1,380	16,309
FM PURCHASING (FMB7 D1 & D2)	739	-	33,500	4,077	-	90	4,066
FM CONTROLS BUREAU (FMB8 GP100)	15	15	29,873	329	633	360	4,966
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	64,667	-	-	461	11,169
LEGISLATIVE (LD GP100)	26	-	856,028	4,625	-	6,066	71,686
LAW (LW GP100)	-	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	-	55,060	-	468	526	4,864
Total Allocated	$ 1,196	$ 310	$ 6,304,627	$ 537,906	$ 64,995	$ 47,974	$ 433,586
Direct Bill Adjustments					5,993		
Proposed Costs	**$ 1,196**	**$ 310**	**$ 6,304,627**	**$ 537,906**	**$ 70,988**	**$ 47,974**	**$ 433,586**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	Fire TF403	Gas & Oil EF301	Gas & Oil EF303	Gas & Oil EF331	Gas & Oil NX420	Gas & Oil SR134	Harbor HR430
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	2,906	69,648	3	64,808	27,598	19,434	582,110
CITY CLERK (CC GP100)	-	10,993	-	-	-	-	2,454
CITY MANAGER (CM GP100)	5,947	95,173	7	1,224	9,932	-	122,761
CIVIL SERVICE (CS GP100)	5,780	120,861	-	340	14,449	-	294,010
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	3,299	75,680	-	1,320	10,462	-	222,734
FIRE ADMIN (FDB1+FDEO)	68,929	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	1,708	100,411	98	1,388	8,849	730	187,222
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	457	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	3,682	58,926	4	758	6,149	-	152,014
FM PURCHASING (FMB7 D1 & D2)	1,210	41,352	-	85,414	728	10,596	73,463
FM CONTROLS BUREAU (FMB8 GP100)	689	21,425	-	6,157	9,953	1,799	90,941
FM FLEET SERVICES BUREAU (FMB9 IS386)	3,910	20,634	-	-	397	-	573
LEGISLATIVE (LD GP100)	16,184	259,002	20	3,330	27,029	-	501,122
LAW (LW GP100)	-	6,197	-	4,255	5,220	-	33,439
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	1,668	52,858	-	1,191	3,570	21	24,985
Total Allocated	$ 116,368	$ 933,160	$ 131	$ 170,185	$ 124,336	$ 32,579	$ 2,287,827
Direct Bill Adjustments		10,917					1,895,649
Proposed Costs	**$ 116,368**	**$ 944,077**	**$ 131**	**$ 170,185**	**$ 124,336**	**$ 32,579**	**$ 4,183,477**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	Health & Human Services DS600	Health & Human Services EX440	Health & Human Services GP100	Health & Human Services IS390	Health & Human Services SR120	Health & Human Services SR130	Health & Human Services SR131
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ 341,488	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	52,196	76,943	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	91	0	1,984	(1)	377	49,964	1,100
CITY CLERK (CC GP100)	-	-	-	-	-	208	-
CITY MANAGER (CM GP100)	-	-	2,343	-	27	115,901	1,665
CIVIL SERVICE (CS GP100)	-	-	2,427	-	-	83,688	3,298
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	-	3,450	-	-	112,758	1,960
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	38	99	7,457	5	297	155,013	2,901
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	-	1,451	-	17	71,759	1,031
FM PURCHASING (FMB7 D1 & D2)	-	-	7,392	-	650	33,668	90
FM CONTROLS BUREAU (FMB8 GP100)	10	-	623	-	35	19,297	350
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	-	1,648	-
LEGISLATIVE (LD GP100)	-	-	6,377	-	74	315,411	4,530
LAW (LW GP100)	-	-	-	-	-	54,826	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	-	1,030	8	-	15,062	419
Total Allocated	$ 138	$ 99	$ 34,533	$ 12	$ 53,673	$ 1,447,633	$ 17,344
Direct Bill Adjustments						3,309	
Proposed Costs	**$ 138**	**$ 99**	**$ 34,533**	**$ 12**	**$ 53,673**	**$ 1,450,942**	**$ 17,344**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	Health & Human Services SR151	Human Resources GP100	Human Resources IS390	Human Resources IS391	Human Resources SR150	Law IS390	Law IS391
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	31,079	10	10,444	5,706	4,011	10,270	608
CITY CLERK (CC GP100)	4,381	-	1,608	13,086	-	-	-
CITY MANAGER (CM GP100)	20,062	5	6,359	8,864	5,474	4,743	211
CIVIL SERVICE (CS GP100)	33,997	-	6,052	9,927	-	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	26,993	-	6,560	8,143	-	17,301	754
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	14,634	1,600	8,475	10,242	31,726	5,924	679
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	12,421	3	3,937	5,488	3,389	11,747	521
FM PURCHASING (FMB7 D1 & D2)	4,144	347	1,579	3,931	6,731	7,672	392
FM CONTROLS BUREAU (FMB8 GP100)	12,441	-	1,799	1,571	370	3,152	152
FM FLEET SERVICES BUREAU (FMB9 IS386)	222	-	13	2	-	102	-
LEGISLATIVE (LD GP100)	54,597	14	17,304	24,123	14,898	38,724	1,719
LAW (LW GP100)	9,545	-	-	11,019	4,554	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	100	580	10,835	12,323	36	4,212	103
Total Allocated	$ 224,618	$ 2,561	$ 74,965	$ 114,426	$ 71,189	$ 103,847	$ 5,139
Direct Bill Adjustments							
Proposed Costs	**$ 224,618**	**$ 2,561**	**$ 74,965**	**$ 114,426**	**$ 71,189**	**$ 103,847**	**$ 5,139**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	Library Services GP100	Library Services GP103	Library Services IS380	Library Services SR120	Parks, Recreation, & Marine Department CP201 (CIP)	Parks, Recreation, & Marine Department DS600	Parks, Recreation, & Marine Department GP100
BUILDING DEPRECIATION	$ -	$ 255,739	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	3,025	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	773	19,623	236	432	1,803	97	-
CITY CLERK (CC GP100)	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	799	47,754	898	3,978	0	-	-
CIVIL SERVICE (CS GP100)	-	51,275	918	-	-	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	40,366	886	4,494	-	-	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	1,240	52,314	621	5,328	956	314	39
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	494	29,567	556	2,463	0	-	-
FM PURCHASING (FMB7 D1 & D2)	146	25,727	45	1,322	1,176	-	-
FM CONTROLS BUREAU (FMB8 GP100)	71	6,958	137	613	167	10	15
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	398	-	-	-	-	-
LEGISLATIVE (LD GP100)	2,173	129,958	2,444	10,825	1	-	-
LAW (LW GP100)	-	3,846	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	1,306	-	-
TECHNICAL SERVICES (TS IS385)	-	11,595	122	30	-	-	-
Total Allocated	$ 5,696	$ 678,145	$ 6,863	$ 29,485	$ 5,411	$ 420	$ 54
Direct Bill Adjustments							
Proposed Costs	**$ 5,696**	**$ 678,145**	**$ 6,863**	**$ 29,485**	**$ 5,411**	**$ 420**	**$ 54**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	Parks, Recreation, & Marine Department GP105	Parks, Recreation, & Marine Department IS390	Parks, Recreation, & Marine Department SR120	Parks, Recreation, & Marine Department SR133	Parks, Recreation, & Marine Department SR182 (CIP)	Parks, Recreation, & Marine Department TF401	Parks, Recreation, & Marine Department TF401 (CIP)
BUILDING DEPRECIATION	$ 4,603,474	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	44,998	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	48,311	95	3,760	319	131	12,737	(0)
CITY CLERK (CC GP100)	14	-	-	-	-	-	-
CITY MANAGER (CM GP100)	130,326	125	26,577	858	-	35,120	-
CIVIL SERVICE (CS GP100)	66,397	-	8,941	-	-	25,145	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	98,500	-	12,008	336	-	25,580	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	146,165	342	15,335	585	390	33,597	20
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	2,002	(0)
FM BUDGET MANAGEMENT (FMB3 GP100)	80,690	77	16,455	531	-	21,745	-
FM PURCHASING (FMB7 D1 & D2)	33,635	-	5,522	224	-	5,791	-
FM CONTROLS BUREAU (FMB8 GP100)	17,007	10	1,880	71	10	4,434	-
FM FLEET SERVICES BUREAU (FMB9 IS386)	7,998	-	-	-	-	16,108	-
LEGISLATIVE (LD GP100)	354,667	339	72,326	2,335	-	95,576	-
LAW (LW GP100)	89,994	-	-	284	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	384	-	-
TECHNICAL SERVICES (TS IS385)	36,677	25	759	35	-	6,060	-
Total Allocated	$ 5,758,851	$ 1,013	$ 163,562	$ 5,578	$ 916	$ 283,894	$ 20
Direct Bill Adjustments							
Proposed Costs	**$ 5,758,851**	**$ 1,013**	**$ 163,562**	**$ 5,578**	**$ 916**	**$ 283,894**	**$ 20**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	Parks, Recreation, & Marine Department TF403	Parks, Recreation, & Marine Department TF403 (CIP)	Parks, Recreation, & Marine Department TF411	Police CP201	Police DS600	Police GP100	Police SR120
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ 1,689,368	$ 70,157
EQUIPMENT DEPRECIATION	-	-	-	-	-	579,525	1,889,291
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	2,083,220	-
CITY AUDITOR (AU GP100)	13,824	32,082	3,749	(1,045)	167	300,999	10,446
CITY CLERK (CC GP100)	-	-	-	-	-	33,326	-
CITY MANAGER (CM GP100)	29,782	-	5,495	-	-	954,893	4,534
CIVIL SERVICE (CS GP100)	41,198	-	5,406	-	-	714,784	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	25,960	-	4,569	-	-	1,196,326	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	40,791	1,020	7,983	78	16	105,315	9,655
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	2,173	5,043	589	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	18,440	-	3,402	-	-	327,693	2,807
FM PURCHASING (FMB7 D1 & D2)	8,916	97,903	2,486	-	-	15,132	3,584
FM CONTROLS BUREAU (FMB8 GP100)	4,586	2,964	927	(96)	15	80,543	963
FM FLEET SERVICES BUREAU (FMB9 IS386)	6,708	-	1,244	-	-	155,748	-
LEGISLATIVE (LD GP100)	81,050	-	14,954	-	-	1,440,341	12,338
LAW (LW GP100)	501	-	-	-	-	105,033	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	93,954	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	10,008	-	2,608	-	-	158,537	-
Total Allocated	$ 283,937	$ 232,965	$ 53,413	$ (1,064)	$ 198	$ 9,940,782	$ 2,003,775
Direct Bill Adjustments							
Proposed Costs	**$ 283,937**	**$ 232,965**	**$ 53,413**	**$ (1,064)**	**$ 198**	**$ 9,940,782**	**$ 2,003,775**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	Police SR121	Police TF401	Police TF403	Public Works CP201	Public Works CP201 (CIP)	Public Works CP202 (CIP)	Public Works CP209 (CIP)
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	(3,923)	13,704	3,937	(196)	51,364	3	5,144
CITY CLERK (CC GP100)	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	3,413	20,877	9,702	13,066	2,344	-	19
CIVIL SERVICE (CS GP100)	6,799	23,798	15,639	29,571	-	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	3,770	13,666	8,671	20,569	-	-	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	740	3,285	1,101	47,348	19,643	58	3,548
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	2,154	619	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	2,113	12,926	6,007	8,090	1,451	-	12
FM PURCHASING (FMB7 D1 & D2)	-	-	-	-	50,917	-	2,632
FM CONTROLS BUREAU (FMB8 GP100)	669	3,010	1,470	2,605	4,748	-	476
FM FLEET SERVICES BUREAU (FMB9 IS386)	554	13,514	3,101	-	0	-	-
LEGISLATIVE (LD GP100)	9,287	56,814	26,402	35,558	6,379	-	51
LAW (LW GP100)	-	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	304,961	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	149,822	8	14,348
TECHNICAL SERVICES (TS IS385)	493	2,507	1,725	-	11	-	-
Total Allocated	$ 23,915	$ 166,255	$ 78,372	$ 156,610	$ 591,640	$ 69	$ 26,230
Direct Bill Adjustments	5,993						
Proposed Costs	**$ 29,909**	**$ 166,255**	**$ 78,372**	**$ 156,610**	**$ 591,640**	**$ 69**	**$ 26,230**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	Public Works DS600	Public Works EF320 (CIP)	Public Works EF330	Public Works EF330 (CIP)	Public Works GP100	Public Works IS380	Public Works IS380 (CIP)
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ 959,589	$ 347,113	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	103,451	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	178,913	-	-
CITY AUDITOR (AU GP100)	3,635	(1)	66,368	-	44,819	54,563	6,045
CITY CLERK (CC GP100)	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	-	-	58,612	-	97,490	11,390	-
CIVIL SERVICE (CS GP100)	-	-	78,969	-	124,145	14,871	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	-	51,265	-	75,092	9,372	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	247	53	30,326	35	78,213	10,978	1,424
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	-	36,289	-	60,360	7,052	-
FM PURCHASING (FMB7 D1 & D2)	-	-	8,624	-	37,420	7,840	7,986
FM CONTROLS BUREAU (FMB8 GP100)	334	-	12,669	-	10,844	6,238	557
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	121,154	-	78,913	658	-
LEGISLATIVE (LD GP100)	-	-	159,507	-	265,307	30,997	-
LAW (LW GP100)	-	-	17,602	-	1,027	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	760,055	-	1,113,309	138,954	-
PW ENGR ADMIN (PWENAD)	-	(4)	-	-	56,277	-	133,598
TECHNICAL SERVICES (TS IS385)	-	-	13,214	-	36,443	4,106	-
Total Allocated	$ 4,217	$ 48	$ 1,414,654	$ 35	$ 3,321,613	$ 644,132	$ 149,611
Direct Bill Adjustments							
Proposed Costs	**$ 4,217**	**$ 48**	**$ 1,414,654**	**$ 35**	**$ 3,321,613**	**$ 644,132**	**$ 149,611**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	Public Works IS386 (CIP)	Public Works SR120	Public Works SR132	Public Works SR136	Public Works SR181 (CIP)	Public Works SR182 (CIP)	Public Works TF401
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	5,704	3,192	899	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	4,409
CITY AUDITOR (AU GP100)	1,444	278	-	6	33,601	15,702	944
CITY CLERK (CC GP100)	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	18	-	-	-	20	27	414
CIVIL SERVICE (CS GP100)	-	-	-	-	-	-	3,128
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	-	-	-	-	-	1,749
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	1,046	70	-	6	8,857	10,744	3,482
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	148
FM BUDGET MANAGEMENT (FMB3 GP100)	11	-	-	-	12	17	256
FM PURCHASING (FMB7 D1 & D2)	11,492	-	-	-	31,473	18,077	370
FM CONTROLS BUREAU (FMB8 GP100)	132	25	-	-	3,106	1,449	314
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	-	-	-
LEGISLATIVE (LD GP100)	49	-	-	-	54	74	1,127
LAW (LW GP100)	-	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	25,935
PW ENGR ADMIN (PWENAD)	3,405	-	-	-	70,064	44,794	-
TECHNICAL SERVICES (TS IS385)	-	-	-	-	-	-	264
Total Allocated	$ 17,596	$ 6,078	$ 3,192	$ 911	$ 147,187	$ 90,883	$ 42,541
Direct Bill Adjustments							
Proposed Costs	**$ 17,596**	**$ 6,078**	**$ 3,192**	**$ 911**	**$ 147,187**	**$ 90,883**	**$ 42,541**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	Public Works TF401 (CIP)	Public Works TF403 (CIP)	Public Works TF410 (CIP)	Public Works TF411	Technology Services SR120	Technology Services SR133	Water Services EF310
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	3,143	-	845	13,733	-	220	98,869
CITY CLERK (CC GP100)	-	-	-	-	-	-	1,303
CITY MANAGER (CM GP100)	-	-	-	696	-	-	62,167
CIVIL SERVICE (CS GP100)	-	-	-	1,428	-	-	108,636
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	-	-	992	-	-	71,763
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	356	10	279	10,385	8	1,065	71,410
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	494	-	133	2,159	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	-	-	431	-	-	76,980
FM PURCHASING (FMB7 D1 & D2)	280	-	1,109	1,971	-	-	63,764
FM CONTROLS BUREAU (FMB8 GP100)	289	-	76	1,394	-	20	23,148
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	-	-	249
LEGISLATIVE (LD GP100)	-	-	-	1,894	-	-	253,769
LAW (LW GP100)	-	-	-	-	-	-	3,885
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	14,700	-	-	-
PW ENGR ADMIN (PWENAD)	9,205	-	2,474	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	-	-	379	-	-	15,280
Total Allocated	$ 13,767	$ 10	$ 4,915	$ 50,162	$ 8	$ 1,305	$ 851,222
Direct Bill Adjustments							60,895
Proposed Costs	**$ 13,767**	**$ 10**	**$ 4,915**	**$ 50,162**	**$ 8**	**$ 1,305**	**$ 912,117**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPT & FUND

NAME	Water / Sewer Services EF311	Other	Subtotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	$ -	$ -	$ 8,306,745	$ -	$ -	$ 8,306,745
EQUIPMENT DEPRECIATION	-	-	3,449,489	-	-	3,449,489
CIVIC CENTER AND ECOC COSTS	-	-	3,579,568	-	-	3,579,568
CITY AUDITOR (AU GP100)	19,689	-	2,596,297	89,239	-	2,685,536
CITY CLERK (CC GP100)	-	1,192	139,128	1,361	1,614,461	1,754,950
CITY MANAGER (CM GP100)	11,482	-	2,562,072	-	462,911	3,024,983
CIVIL SERVICE (CS GP100)	25,158	-	2,527,884	-	-	2,527,884
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	14,703	-	2,921,674	-	-	2,921,674
FIRE ADMIN (FDB1+FDEO)	-	-	3,774,933	-	-	3,774,933
FM ADMIN (FMB1 GP100)	-	-	63,495	-	-	63,495
FM ACCOUNTING BUREAU (FMB2 GP100)	14,395	-	1,906,367	-	-	1,906,367
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	33,026	-	-	33,026
FM BUDGET MANAGEMENT (FMB3 GP100)	14,218	-	1,462,684	-	-	1,462,684
FM PURCHASING (FMB7 D1 & D2)	8,568	-	1,300,042	-	-	1,300,042
FM CONTROLS BUREAU (FMB8 GP100)	4,292	-	468,165	-	-	468,165
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	530,469	-	-	530,469
LEGISLATIVE (LD GP100)	46,871	-	6,134,993	-	-	6,134,993
LAW (LW GP100)	-	-	941,644	1,935,518	-	2,877,162
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	2,357,915	-	-	2,357,915
PW ENGR ADMIN (PWENAD)	-	-	734,693	-	-	734,693
TECHNICAL SERVICES (TS IS385)	2,195	-	636,508	-	-	636,508
			-	-	-	-
Total Allocated	$ 161,574	$ 1,192	**$ 46,427,790**	**$2,026,118**	**$ 2,077,372**	**$ 50,531,280**
Direct Bill Adjustments			**2,009,812**			**2,009,812**
Proposed Costs	**$ 161,574**	**$ 1,192**	**$ 48,437,602**	**$2,026,118**	**$ 2,077,372**	**$ 52,541,092**

11. AUDIT SUMMARY OF OVERHEAD ALLOCATIONS

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

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	APAD EF320	APCI CP201	APCI EF320 (CIP)	APCI EF320	APOP EF320 (CIP)	APOP EF320	APPA EF320	AU IS391
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	19,954	(8)	23,637	-	179	27,789	-	200
CITY CLERK (CC GP100)	139	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	10,424	1,373	0	-	-	36,659	-	152
CIVIL SERVICE (CS GP100)	14,279	4,488	-	-	-	50,588	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	9,802	2,488	-	-	-	31,442	-	498
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	21,177	5,545	12,658	110	95	16,300	8	571
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	6,454	850	0	-	-	22,697	-	375
FM PURCHASING (FMB7 D1 & D2)	2,968	-	4,032	-	-	8,243	-	-
FM CONTROLS BUREAU (FMB8 GP100)	3,223	314	2,184	-	15	6,578	-	81
FM FLEET SERVICES BUREAU (FMB9 IS386)	7	-	-	-	-	9,000	-	-
LEGISLATIVE (LD GP100)	28,367	3,737	1	-	-	99,763	-	1,237
LAW (LW GP100)	-	-	-	-	-	45,432	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	53,102	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	5,842	-	-	-	-	11,598	-	100
	-	-	-	-	-	-	-	-
Total Allocated	$ 122,635	$ 18,787	$ 95,614	$ 110	$ 289	$ 366,088	$ 8	$ 3,214
Direct Bill Adjustments	1,366	-	-	-	-	-	-	-
Proposed Costs	**$ 124,001**	**$ 18,787**	**$ 95,614**	**$ 110**	**$ 289**	**$ 366,088**	**$ 8**	**$ 3,214**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	AU TF401	CCEL GP100	CM SR120	CM SR133	CM TF401	CM TF411	CMCI TF401 (CIP)	CP GP100
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	328,395
CITY AUDITOR (AU GP100)	758	1,806	2,337	(8,939)	(211)	525	27,822	7,693
CITY CLERK (CC GP100)	-	-	-	-	-	-	-	1,220
CITY MANAGER (CM GP100)	335	3,024	3,868	5,022	-	149	3,140	4,231
CIVIL SERVICE (CS GP100)	-	-	-	-	-	-	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	1,508	1,508	2,639	6,205	-	128	2,639	14,092
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	529	7,141	1,518	7,062	208	1,160	23,338	4,765
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	119	-	-	-	(33)	82	4,373	-
FM BUDGET MANAGEMENT (FMB3 GP100)	828	1,872	2,395	3,110	-	92	1,944	10,478
FM PURCHASING (FMB7 D1 & D2)	90	370	470	1,422	-	-	67,751	526
FM CONTROLS BUREAU (FMB8 GP100)	264	360	552	2,022	(20)	66	2,909	2,508
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	15	110	1	-	26	18
LEGISLATIVE (LD GP100)	2,731	8,230	10,526	13,668	-	405	8,544	34,543
LAW (LW GP100)	-	27,601	-	-	-	-	-	2,995
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	73,442	-
TECHNICAL SERVICES (TS IS385)	204	895	305	1,329	232	21	552	3,562
	-	-	-	-	-	-	-	-
Total Allocated	$ 7,365	$ 52,807	$ 24,625	$ 31,010	$ 176	$ 2,629	$ 216,480	$ 415,027
Direct Bill Adjustments	-	-	-	22,250	-	-	-	-
Proposed Costs	**$ 7,365**	**$ 52,807**	**$ 24,625**	**$ 53,260**	**$ 176**	**$ 2,629**	**$ 216,480**	**$ 415,027**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	CP SR120	CSDD IS390	CSDD IS391	DCDP SR120	DCEC GP100	DVAD EF337	DVAD GP100	DVAD SA270
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	3,340	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	110,857	-
CITY AUDITOR (AU GP100)	256	(12)	73	773	10,473	1,360	(770)	2
CITY CLERK (CC GP100)	-	-	-	-	-	471	23,639	-
CITY MANAGER (CM GP100)	175	-	31	-	29,120	-	6,044	-
CIVIL SERVICE (CS GP100)	-	-	-	-	57,796	1,788	20	340
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	-	155	-	32,045	2,285	34	309
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	1,887	5	594	560	4,398	25,773	3,151	15
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	435	-	39	-	18,030	-	3,742	-
FM PURCHASING (FMB7 D1 & D2)	-	-	-	213	829	-	3,528	-
FM CONTROLS BUREAU (FMB8 GP100)	25	-	25	71	5,052	416	127	41
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	-	-	-	-
LEGISLATIVE (LD GP100)	1,433	-	127	-	79,247	-	16,449	-
LAW (LW GP100)	-	-	-	-	-	-	12,971	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	-	21	-	12,378	15,008	4,564	33
	-	-	-	-	-	-	-	-
Total Allocated	$ 4,210	$ (7)	$ 1,066	$ 4,956	$ 249,368	$ 47,100	$ 184,357	$ 739
Direct Bill Adjustments	-	-	-	-	-	-	2,078	-
Proposed Costs	**$ 4,210**	**$ (7)**	**$ 1,066**	**$ 4,956**	**$ 249,368**	**$ 47,100**	**$ 186,435**	**$ 739**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	DVAD SR135	DVAD SR150	DVBR CP203	DVBU EF337	DVBU GP100	DVHC SA270	DVHC SA277	DVHC SR135
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	1,221	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	8	-	-	14,772	-	4,189	44,199	5,797
CITY CLERK (CC GP100)	-	-	-	4,517	-	-	-	-
CITY MANAGER (CM GP100)	-	-	-	25,471	-	1,397	-	1,908
CIVIL SERVICE (CS GP100)	1,244	2,727	-	36,037	-	1,890	-	3,964
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	1,380	2,665	-	26,089	-	1,048	-	3,095
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	15	35	1,485	104,188	-	14,446	1,438	7,827
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	-	-	15,770	-	865	-	1,181
FM PURCHASING (FMB7 D1 & D2)	-	-	-	6,754	-	1,086	-	3,584
FM CONTROLS BUREAU (FMB8 GP100)	177	340	-	5,113	-	522	4,084	932
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	1,504	-	20	-	19
LEGISLATIVE (LD GP100)	-	-	-	69,317	-	3,803	-	5,193
LAW (LW GP100)	-	-	-	165,477	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	146	-	-	6,405	-	1,067	-	649
	-	-	-	-	-	-	-	-
Total Allocated	$ 2,970	$ 5,767	$ 1,485	$ 481,414	$ 1,221	$ 30,334	$ 49,721	$ 34,151
Direct Bill Adjustments	-	-	-	1,361	-	-	-	-
Proposed Costs	**$ 2,970**	**$ 5,767**	**$ 1,485**	**$ 482,775**	**$ 1,221**	**$ 30,334**	**$ 49,721**	**$ 34,151**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	DVHC SR149	DVHS DS600	DVHS SR132	DVHS SR135	DVNS EF337	DVNS GP100	DVNS SR150	DVPL EF337
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	415	2,586	-	8	3,018	6,493	21,017	7,940
CITY CLERK (CC GP100)	-	-	-	-	-	-	1,705	16,940
CITY MANAGER (CM GP100)	-	-	-	-	6,392	11,173	12,050	10,153
CIVIL SERVICE (CS GP100)	-	-	-	-	7,887	20,364	17,985	12,164
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	-	-	-	4,373	12,162	16,102	10,858
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	744	35	6	49	4,208	12,499	27,244	41,111
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	-	-	-	3,958	6,918	7,460	6,286
FM PURCHASING (FMB7 D1 & D2)	-	-	-	56	829	5,746	8,288	3,696
FM CONTROLS BUREAU (FMB8 GP100)	41	238	-	-	836	2,149	3,993	2,118
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	-	1,711	531	407
LEGISLATIVE (LD GP100)	-	-	-	-	17,395	30,407	32,792	27,630
LAW (LW GP100)	-	-	-	4,827	-	-	516	165,477
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	-	-	-	1,795	11,468	(5)	7,527
	-	-	-	-	-	-	-	-
Total Allocated	$ 1,199	$ 2,860	$ 6	$ 4,941	$ 50,691	$ 121,090	$ 149,678	$ 312,308
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 1,199**	**$ 2,860**	**$ 6**	**$ 4,941**	**$ 50,691**	**$ 121,090**	**$ 149,678**	**$ 312,308**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	DVPL GP100	DVPL SR120	DVPL SR137	DVRD SA270	EPBD GP100	EPBD IS380	EPBD SR132	EPBD SR136
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ 31,471	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	9,099	-	-	-	5,221
CIVIC CENTER AND ECOC COSTS	-	-	-	-	75,930	-	-	-
CITY AUDITOR (AU GP100)	12	920	-	-	1,924	188	11,497	1,040
CITY CLERK (CC GP100)	-	-	-	3,687	2,343	-	-	-
CITY MANAGER (CM GP100)	-	-	-	-	2,631	13	-	2
CIVIL SERVICE (CS GP100)	-	-	-	-	4,590	34	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	34	-	-	-	3,110	19	-	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	691	744	-	13	10,841	413	7,514	1,301
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	-	-	-	1,629	8	-	1
FM PURCHASING (FMB7 D1 & D2)	-	-	-	-	3,707	672	25,738	1,534
FM CONTROLS BUREAU (FMB8 GP100)	5	86	-	-	573	20	1,064	96
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	-	-	-	-
LEGISLATIVE (LD GP100)	-	-	-	-	7,160	34	-	7
LAW (LW GP100)	-	-	-	60,232	30,597	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	71	-	-	-	943	28	-	-
	-	-	-	-	-	-	-	-
Total Allocated	$ 812	$ 1,750	$ -	$ 73,031	$ 177,449	$ 1,429	$ 45,813	$ 9,203
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 812**	**$ 1,750**	**$ -**	**$ 73,031**	**$ 177,449**	**$ 1,429**	**$ 45,813**	**$ 9,203**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	EPBD TF401	EPBD TF403	EPBD TF411	EPEO GP100	EPEO SR150	EPEO TF401	EPWD GP100	EPWD SR150
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	10,876	217	129	272	48	50	290	13,960
CITY CLERK (CC GP100)	3,523	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	925	350	163	352	46	48	83	14,601
CIVIL SERVICE (CS GP100)	374	442	-	-	-	-	-	10,879
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	660	245	113	581	79	94	-	26,492
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	7,719	765	664	309	170	170	1,773	52,492
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	1,709	34	20	-	-	8	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	573	216	101	218	28	30	51	9,040
FM PURCHASING (FMB7 D1 & D2)	5,175	-	-	-	-	-	1,131	32,851
FM CONTROLS BUREAU (FMB8 GP100)	1,090	51	25	101	15	15	25	4,667
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	-	-	-	-
LEGISLATIVE (LD GP100)	2,518	951	443	959	125	131	225	39,734
LAW (LW GP100)	17,875	-	-	-	7,487	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	169	34	16	-	-	-	158	22
	-	-	-	-	-	-	-	-
Total Allocated	$ 53,185	$ 3,305	$ 1,674	$ 2,792	$ 7,999	$ 546	$ 3,736	$ 204,737
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 53,185**	**$ 3,305**	**$ 1,674**	**$ 2,792**	**$ 7,999**	**$ 546**	**$ 3,736**	**$ 204,737**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	FDB1 SR120	FDB2 GP100	FDB2 SR120	FDB2 SR131	FDB2 TF401	FDB3 GP100	FDB3 SR120	FDB4 CP201
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ 5,959	$ -	$ -
EQUIPMENT DEPRECIATION	-	11,711	11,189	-	-	597	270,898	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	-	7,258	-	1,179	246	8,580	3,561	176
CITY CLERK (CC GP100)	-	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	-	12,626	-	2,229	292	15,466	1,700	10
CIVIL SERVICE (CS GP100)	-	13,633	-	3,570	476	13,109	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	8,313	-	1,979	264	8,400	-	-
FIRE ADMIN (FDB1+FDEO)	-	174,873	-	28,165	6,565	182,939	22,109	101
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	8	15,865	-	1,970	376	11,154	1,863	123
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	39	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	7,817	-	1,380	181	9,575	1,052	6
FM PURCHASING (FMB7 D1 & D2)	-	6,171	-	90	-	12,724	4,077	739
FM CONTROLS BUREAU (FMB8 GP100)	-	1,733	-	360	56	1,865	329	15
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	1,915	-	461	-	1,870	-	-
LEGISLATIVE (LD GP100)	-	34,359	-	6,066	794	42,088	4,625	26
LAW (LW GP100)	-	-	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	4,386	-	526	36	10,421	-	-
	-	-	-	-	-	-	-	-
Total Allocated	$ 8	$ 300,660	$ 11,189	$ 47,974	$ 9,325	$ 324,746	$ 310,215	$ 1,196
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 8**	**$ 300,660**	**$ 11,189**	**$ 47,974**	**$ 9,325**	**$ 324,746**	**$ 310,215**	**$ 1,196**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	FDB4 DS600	FDB4 GP100	FDB4 SR120	FDB4 SR121	FDB4 TF401	FDB4 TF403	FMB2 IS385	FMB2 IS390
BUILDING DEPRECIATION	$ -	$ 2,388	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	141,999	216,479	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	296,758	-	-	-	-	-	2,167
CITY AUDITOR (AU GP100)	183	94,493	-	(3,844)	31,982	2,906	422	83
CITY CLERK (CC GP100)	-	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	-	286,464	-	-	26,050	5,947	623	114
CIVIL SERVICE (CS GP100)	-	246,142	-	6,120	14,959	5,780	-	265
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	456,083	-	3,393	15,318	3,299	-	147
FIRE ADMIN (FDB1+FDEO)	-	3,021,821	-	58,177	211,252	68,929	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	985	181
FM ACCOUNTING BUREAU (FMB2 GP100)	112	34,114	15	48	7,680	1,708	533	549
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	5,027	457	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	177,363	-	-	16,129	3,682	385	71
FM PURCHASING (FMB7 D1 & D2)	-	14,605	-	-	4,066	1,210	-	-
FM CONTROLS BUREAU (FMB8 GP100)	15	26,275	-	633	4,910	689	41	25
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	60,882	-	-	11,169	3,910	-	-
LEGISLATIVE (LD GP100)	-	779,581	-	-	70,892	16,184	1,694	311
LAW (LW GP100)	-	-	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	40,254	-	468	4,827	1,668	102	20
	-	-	-	-	-	-	-	-
Total Allocated	$ 310	$ 5,679,222	$ 216,494	$ 64,995	$ 424,262	$ 116,368	$ 4,783	$ 3,933
Direct Bill Adjustments	-	-	-	5,993	-	-	-	-
Proposed Costs	**$ 310**	**$ 5,679,222**	**$ 216,494**	**$ 70,988**	**$ 424,262**	**$ 116,368**	**$ 4,783**	**$ 3,933**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	FMB2 IS391	FMB2 SR130	FMB2 SR135	FMB2 SR150	FMB2 SR151	FMB3 IS391	FMB3 TF401	FMB4 EF301
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	27,342	278	1,556	7,780	445	16,894	2,779	-
CITY AUDITOR (AU GP100)	1,631	13	71	195	15	822	133	6,535
CITY CLERK (CC GP100)	-	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	2,216	14	155	505	22	1,356	190	-
CIVIL SERVICE (CS GP100)	3,332	34	190	952	54	748	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	1,855	19	106	528	30	1,146	189	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	3,504	22	245	799	34	2,144	301	-
FM ACCOUNTING BUREAU (FMB2 GP100)	1,608	546	539	1,616	484	704	548	263
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	21	-
FM BUDGET MANAGEMENT (FMB3 GP100)	1,372	8	96	313	13	839	118	-
FM PURCHASING (FMB7 D1 & D2)	358	-	90	90	-	-	-	-
FM CONTROLS BUREAU (FMB8 GP100)	385	5	20	86	5	223	35	603
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	-	-	-	-
LEGISLATIVE (LD GP100)	6,030	37	422	1,375	59	3,689	518	-
LAW (LW GP100)	-	-	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	10,535	3	33	-	-	189	26	-
	-	-	-	-	-	-	-	-
Total Allocated	$ 60,168	$ 979	$ 3,523	$ 14,239	$ 1,161	$ 28,754	$ 4,856	$ 7,400
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 60,168**	**$ 979**	**$ 3,523**	**$ 14,239**	**$ 1,161**	**$ 28,754**	**$ 4,856**	**$ 7,400**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	FMB4 GP100	FMB5 GP100	FMB7 GP100	FMB7 IS386	FMB8 IS385	FMB9 EF340	FMB9 IS386 (CIP)	FMB9 SR182 (CIP)
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	18,512	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	295,791	62,306	57,207	-	26,544	-	-	-
CITY AUDITOR (AU GP100)	4,885	2,334	2,099	(4)	473	7,838	46	332
CITY CLERK (CC GP100)	11,728	652	-	-	-	-	-	-
CITY MANAGER (CM GP100)	18,927	3,208	4,422	-	803	11,615	-	-
CIVIL SERVICE (CS GP100)	24,995	2,720	5,440	-	2,550	17,679	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	15,378	3,016	3,770	-	1,904	10,812	-	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	29,931	5,073	6,993	-	1,270	12,015	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	29,335	4,159	27,394	13	456	9,386	20	43
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	11,719	1,986	2,738	-	497	7,191	-	-
FM PURCHASING (FMB7 D1 & D2)	4,693	1,176	308,965	-	90	3,741	1,859	2,867
FM CONTROLS BUREAU (FMB8 GP100)	2,412	598	-	-	289	2,103	5	30
FM FLEET SERVICES BUREAU (FMB9 IS386)	107	-	467	-	-	6,381	-	-
LEGISLATIVE (LD GP100)	51,509	8,730	12,034	-	2,185	31,608	-	-
LAW (LW GP100)	47,585	-	-	-	-	1,346	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	35,107	790	4,013	-	327	5,236	-	-
	-	-	-	-	-	-	-	-
Total Allocated	$ 602,614	$ 96,748	$ 435,541	$ 8	$ 37,388	$ 126,951	$ 1,930	$ 3,272
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 602,614**	**$ 96,748**	**$ 435,541**	**$ 8**	**$ 37,388**	**$ 126,951**	**$ 1,930**	**$ 3,272**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	GOBS EF301	GOBS EF303	GOBS NX420	GOEC EF301	GOEL EF331	GOEO EF301	GOEO NX420	GOGS EF301
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	22,017	3	2,298	35,902	64,808	501	89	11,205
CITY CLERK (CC GP100)	-	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	18,003	7	2,449	47,938	1,224	432	364	28,800
CIVIL SERVICE (CS GP100)	27,708	-	3,910	55,756	340	-	-	37,397
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	18,726	-	2,828	33,402	1,320	471	283	23,080
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	35,616	98	3,498	53,607	1,388	505	520	10,680
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	11,146	4	1,516	29,681	758	268	225	17,831
FM PURCHASING (FMB7 D1 & D2)	29,883	-	179	9,946	85,414	930	-	594
FM CONTROLS BUREAU (FMB8 GP100)	9,765	-	573	7,576	6,157	106	46	3,978
FM FLEET SERVICES BUREAU (FMB9 IS386)	75	-	-	13,854	-	-	-	6,705
LEGISLATIVE (LD GP100)	48,992	20	6,665	130,458	3,330	1,176	989	78,375
LAW (LW GP100)	-	-	-	-	4,255	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	26,577	-	2,348	18,840	1,191	361	39	7,079
	-	-	-	-	-	-	-	-
Total Allocated	$ 248,507	$ 131	$ 26,263	$ 436,961	$ 170,185	$ 4,750	$ 2,555	$ 225,724
Direct Bill Adjustments	10,917	-	-	-	-	-	-	-
Proposed Costs	**$ 259,424**	**$ 131**	**$ 26,263**	**$ 436,961**	**$ 170,185**	**$ 4,750**	**$ 2,555**	**$ 225,724**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	GOOP EF301	GOOP NX420	GOOP SR134	HA HR430	HECH EX440	HECH GP100	HECH SR130	HEEH GP100
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	23	25,211	19,434	582,110	0	1,989	24,561	(0)
CITY CLERK (CC GP100)	10,993	-	-	2,454	-	-	-	-
CITY MANAGER (CM GP100)	-	7,120	-	122,761	-	2,343	41,476	-
CIVIL SERVICE (CS GP100)	-	10,539	-	294,010	-	1,747	20,011	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	7,352	-	222,734	-	3,073	38,613	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	4	4,831	730	187,222	99	7,401	39,952	18
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	4,408	-	152,014	-	1,451	25,679	-
FM PURCHASING (FMB7 D1 & D2)	-	549	10,596	73,463	-	7,392	10,069	-
FM CONTROLS BUREAU (FMB8 GP100)	-	9,334	1,799	90,941	-	578	7,191	-
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	397	-	573	-	-	112	-
LEGISLATIVE (LD GP100)	-	19,375	-	501,122	-	6,377	112,872	-
LAW (LW GP100)	6,197	5,220	-	33,439	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	1,183	21	24,985	-	1,030	1,792	-
	-	-	-	-	-	-	-	-
Total Allocated	$ 17,217	$ 95,518	$ 32,579	$ 2,287,827	$ 99	$ 33,381	$ 322,328	$ 17
Direct Bill Adjustments	-	-	-	1,895,649	-	-	-	-
Proposed Costs	**$ 17,217**	**$ 95,518**	**$ 32,579**	**$ 4,183,477**	**$ 99**	**$ 33,381**	**$ 322,328**	**$ 17**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	HEEH SR130	HEEH SR131	HEEO GP100	HEEO SR120	HEEO SR130	HEHA SR151	HEHS IS390	HEHS SR130
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ 167,605	$ -	$ -	$ 57,228
EQUIPMENT DEPRECIATION	-	-	-	2,712	-	-	-	2,027
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	6,700	1,100	-	-	(220)	31,079	(1)	-
CITY CLERK (CC GP100)	-	-	-	-	208	4,381	-	-
CITY MANAGER (CM GP100)	21,494	1,665	-	-	10,884	20,062	-	-
CIVIL SERVICE (CS GP100)	15,972	3,298	680	-	11,355	33,997	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	15,740	1,960	377	-	12,592	26,993	-	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	25,300	2,901	-	-	15,020	14,634	5	5,075
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	13,308	1,031	-	-	6,739	12,421	-	-
FM PURCHASING (FMB7 D1 & D2)	2,576	90	-	-	7,594	4,144	-	-
FM CONTROLS BUREAU (FMB8 GP100)	2,625	350	46	-	1,890	12,441	-	-
FM FLEET SERVICES BUREAU (FMB9 IS386)	802	-	-	-	280	222	-	-
LEGISLATIVE (LD GP100)	58,494	4,530	-	-	29,621	54,597	-	-
LAW (LW GP100)	21,438	-	-	-	33,387	9,545	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	4,303	419	-	-	3,920	100	8	-
	-	-	-	-	-	-	-	-
Total Allocated	$ 188,754	$ 17,344	$ 1,103	$ 2,712	$ 300,875	$ 224,618	$ 12	$ 64,330
Direct Bill Adjustments	-	-	-	-	3,309	-	-	-
Proposed Costs	**$ 188,754**	**$ 17,344**	**$ 1,103**	**$ 2,712**	**$ 304,184**	**$ 224,618**	**$ 12**	**$ 64,330**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	HEPH GP100	HEPH SR120	HEPH SR130	HEPR SR120	HEPR SR130	HEPY DS600	HEPY SR120	HEPY SR130
BUILDING DEPRECIATION	$ -	$ -	$ 116,655	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	40,246	59,776	-	-	-	9,238	15,139
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	(5)	-	0	377	7,657	91	-	11,266
CITY CLERK (CC GP100)	-	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	-	-	-	27	16,955	-	-	25,091
CIVIL SERVICE (CS GP100)	-	-	-	-	13,857	-	-	22,493
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	-	-	-	19,487	-	-	26,326
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	38	-	8,890	297	27,140	38	-	33,636
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	-	-	17	10,498	-	-	15,535
FM PURCHASING (FMB7 D1 & D2)	-	-	-	650	5,667	-	-	7,762
FM CONTROLS BUREAU (FMB8 GP100)	-	-	-	35	3,193	10	-	4,399
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	291	-	-	163
LEGISLATIVE (LD GP100)	-	-	-	74	46,142	-	-	68,282
LAW (LW GP100)	-	-	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	-	8	-	796	-	-	4,242
	-	-	-	-	-	-	-	-
Total Allocated	$ 33	$ 40,246	$ 185,330	$ 1,477	$ 151,684	$ 138	$ 9,238	$ 234,333
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 33**	**$ 40,246**	**$ 185,330**	**$ 1,477**	**$ 151,684**	**$ 138**	**$ 9,238**	**$ 234,333**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	HREB IS391	HREO IS390	HREO IS391	HRLA IS391	HRLO IS391	HRPO IS391	HRPS IS390	HRPS IS391
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	(1)	554	958	1,275	(1)	3,006	(5)	470
CITY CLERK (CC GP100)	-	1,608	13,086	-	-	-	-	-
CITY MANAGER (CM GP100)	-	597	1,423	1,873	-	4,867	-	701
CIVIL SERVICE (CS GP100)	-	272	204	2,040	-	7,683	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	528	773	1,885	-	5,485	-	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	18	737	1,894	1,488	13	6,008	71	822
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	370	881	1,160	-	3,013	-	434
FM PURCHASING (FMB7 D1 & D2)	-	90	582	1,848	-	1,109	-	392
FM CONTROLS BUREAU (FMB8 GP100)	-	117	187	360	-	978	-	46
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	-	2	-	-
LEGISLATIVE (LD GP100)	-	1,625	3,873	5,098	-	13,244	-	1,907
LAW (LW GP100)	11,019	-	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	171	59	281	(8)	9,398	2	2,592
	-	-	-	-	-	-	-	-
Total Allocated	$ 11,036	$ 6,669	$ 23,922	$ 17,308	$ 4	$ 54,794	$ 68	$ 7,362
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 11,036**	**$ 6,669**	**$ 23,922**	**$ 17,308**	**$ 4**	**$ 54,794**	**$ 68**	**$ 7,362**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	HRRM IS390	HRWD GP100	HRWD SR150	LS GP100	LS GP103	LS IS380	LS SR120	LWCC01 IS390
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ 255,739	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	3,025	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	9,895	10	4,011	773	19,623	236	432	5,135
CITY CLERK (CC GP100)	-	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	5,761	5	5,474	799	47,754	898	3,978	2,372
CIVIL SERVICE (CS GP100)	5,780	-	-	-	51,275	918	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	6,032	-	-	-	40,366	886	4,494	8,650
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	7,667	1,600	31,726	1,240	52,314	621	5,328	2,962
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	3,567	3	3,389	494	29,567	556	2,463	5,873
FM PURCHASING (FMB7 D1 & D2)	1,490	347	6,731	146	25,727	45	1,322	3,836
FM CONTROLS BUREAU (FMB8 GP100)	1,682	-	370	71	6,958	137	613	1,576
FM FLEET SERVICES BUREAU (FMB9 IS386)	13	-	-	-	398	-	-	51
LEGISLATIVE (LD GP100)	15,679	14	14,898	2,173	129,958	2,444	10,825	19,362
LAW (LW GP100)	-	-	4,554	-	3,846	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	10,662	580	36	-	11,595	122	30	2,106
	-	-	-	-	-	-	-	-
Total Allocated	$ 68,228	$ 2,561	$ 71,189	$ 5,696	$ 678,145	$ 6,863	$ 29,485	$ 51,923
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 68,228**	**$ 2,561**	**$ 71,189**	**$ 5,696**	**$ 678,145**	**$ 6,863**	**$ 29,485**	**$ 51,923**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	LWCC02 IS390	LWHR IS391	PD GP100	PDAD CP201	PDAD SR120	PDAD TF401	PDDT SR120
BUILDING DEPRECIATION	$ -	$ -	$ 1,689,368	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	579,525	-	9,477	-	180,632
CIVIC CENTER AND ECOC COSTS	-	-	2,083,220	-	-	-	-
CITY AUDITOR (AU GP100)	5,135	608	300,999	(1,045)	4,890	0	-
CITY CLERK (CC GP100)	-	-	33,326	-	-	-	-
CITY MANAGER (CM GP100)	2,372	211	954,893	-	4,457	-	-
CIVIL SERVICE (CS GP100)	-	-	714,784	-	-	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	8,650	754	1,196,326	-	-	-	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	2,962	679	105,315	78	8,964	18	-
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	0	-
FM BUDGET MANAGEMENT (FMB3 GP100)	5,873	521	327,693	-	2,759	-	-
FM PURCHASING (FMB7 D1 & D2)	3,836	392	15,132	-	3,450	-	-
FM CONTROLS BUREAU (FMB8 GP100)	1,576	152	80,543	(96)	451	-	-
FM FLEET SERVICES BUREAU (FMB9 IS386)	51	-	155,748	-	-	-	-
LEGISLATIVE (LD GP100)	19,362	1,719	1,440,341	-	12,129	-	-
LAW (LW GP100)	-	-	105,033	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	2,106	103	158,537	-	-	2	-
	-	-	-	-	-	-	-
Total Allocated	$ 51,923	$ 5,139	$ 9,940,782	$ (1,064)	$ 46,577	$ 20	$ 180,632
Direct Bill Adjustments	-	-	-	-	-	-	-
Proposed Costs	**$ 51,923**	**$ 5,139**	**$ 9,940,782**	**$ (1,064)**	**$ 46,577**	**$ 20**	**$ 180,632**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PDDT TF401	PDEO SR120	PDFB SR120	PDFB SR121	PDFB TF401	PDFB TF403	PDFD SR120	PDPT SR120
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	8,498	-	-	-	-	6,427	541,945
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	-	-	5,556	172	1,263	538	-	-
CITY CLERK (CC GP100)	-	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	-	-	77	-	-	-	-	-
CIVIL SERVICE (CS GP100)	-	-	-	-	-	-	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	-	-	-	-	-	-	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	60	-	690	3	70	63	-	-
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	198	85	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	-	48	-	-	-	-	-
FM PURCHASING (FMB7 D1 & D2)	-	-	134	-	-	-	-	-
FM CONTROLS BUREAU (FMB8 GP100)	-	-	512	15	117	51	-	-
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	-	-	-	-
LEGISLATIVE (LD GP100)	-	-	210	-	-	-	-	-
LAW (LW GP100)	-	-	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	-	-	-	23	-	-	-
	-	-	-	-	-	-	-	-
Total Allocated	$ 60	$ 8,498	$ 7,227	$ 190	$ 1,670	$ 736	$ 6,427	$ 541,945
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 60**	**$ 8,498**	**$ 7,227**	**$ 190**	**$ 1,670**	**$ 736**	**$ 6,427**	**$ 541,945**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PDPT SR121	PDPT TF401	PDSU DS600	PDSU SR120	PDSU TF401	PDSU TF403	PRAC GP105	PRAC TF401
BUILDING DEPRECIATION	$ -	$ -	$ -	$ 70,157	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	1,142,313	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	(4,095)	2,420	167	-	10,021	3,399	7,331	72
CITY CLERK (CC GP100)	-	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	3,413	4,298	-	-	16,579	9,702	22,512	241
CIVIL SERVICE (CS GP100)	6,799	680	-	-	23,118	15,639	16,999	680
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	3,770	377	-	-	13,289	8,671	18,616	377
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	738	940	16	-	2,198	1,038	19,747	471
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	380	-	-	1,575	534	-	11
FM BUDGET MANAGEMENT (FMB3 GP100)	2,113	2,661	-	-	10,265	6,007	13,938	149
FM PURCHASING (FMB7 D1 & D2)	-	-	-	-	-	-	2,374	-
FM CONTROLS BUREAU (FMB8 GP100)	654	274	15	-	2,620	1,419	3,051	56
FM FLEET SERVICES BUREAU (FMB9 IS386)	554	-	-	-	13,514	3,101	2,080	15
LEGISLATIVE (LD GP100)	9,287	11,696	-	-	45,118	26,402	61,263	656
LAW (LW GP100)	-	-	-	-	-	-	194	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	493	52	-	-	2,430	1,725	8,113	52
	-	-	-	-	-	-	-	-
Total Allocated	$ 23,726	$ 23,778	$ 198	$ 1,212,469	$ 140,726	$ 77,636	$ 176,218	$ 2,781
Direct Bill Adjustments	5,993	-	-	-	-	-	-	-
Proposed Costs	**$ 29,719**	**$ 23,778**	**$ 198**	**$ 1,212,469**	**$ 140,726**	**$ 77,636**	**$ 176,218**	**$ 2,781**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PRBS GP105	PRBS IS390	PRBS SR120	PRBS TF401	PRBS TF403	PRBS TF411	PRCI CP201 (CIP)	PRCI CP201
BUILDING DEPRECIATION	$ 154,696	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	4,450	95	-	1,226	940	-	449	1,354
CITY CLERK (CC GP100)	-	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	6,992	125	-	2,391	2,179	-	0	-
CIVIL SERVICE (CS GP100)	8,479	-	-	2,237	2,366	-	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	6,707	-	-	1,828	1,832	-	-	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	8,883	342	168	3,966	3,745	90	726	213
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	193	148	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	4,329	77	-	1,480	1,349	-	0	-
FM PURCHASING (FMB7 D1 & D2)	2,688	-	-	482	437	-	1,176	-
FM CONTROLS BUREAU (FMB8 GP100)	1,267	10	-	345	319	-	41	127
FM FLEET SERVICES BUREAU (FMB9 IS386)	86	-	-	-	-	-	-	-
LEGISLATIVE (LD GP100)	19,029	339	-	6,506	5,929	-	1	-
LAW (LW GP100)	89,800	-	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	1,306	0
TECHNICAL SERVICES (TS IS385)	2,989	25	-	320	294	-	-	-
	-	-	-	-	-	-	-	-
Total Allocated	$ 310,395	$ 1,013	$ 168	$ 20,974	$ 19,538	$ 90	$ 3,700	$ 1,693
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 310,395**	**$ 1,013**	**$ 168**	**$ 20,974**	**$ 19,538**	**$ 90**	**$ 3,700**	**$ 1,693**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PRCI TF401 (CIP)	PRCI TF403 (CIP)	PRCI TF403	PRCP GP105	PRCR DS600	PRCR GP100	PRCR GP105	PRCR SR120
BUILDING DEPRECIATION	$ -	$ -	$ -	$ 582,112	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	3,290	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	(0)	32,082	-	-	48	-	18,917	3,943
CITY CLERK (CC GP100)	-	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	-	-	-	-	-	-	81,848	25,794
CIVIL SERVICE (CS GP100)	-	-	-	-	-	-	23,989	6,222
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	-	-	-	-	-	56,912	10,239
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	20	1,020	3	-	157	39	87,000	13,914
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	(0)	5,043	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	-	-	-	-	-	50,676	15,970
FM PURCHASING (FMB7 D1 & D2)	-	97,903	-	-	-	-	20,206	5,522
FM CONTROLS BUREAU (FMB8 GP100)	-	2,964	-	-	5	15	8,990	1,672
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	-	-	242	-
LEGISLATIVE (LD GP100)	-	-	-	-	-	-	222,741	70,197
LAW (LW GP100)	-	-	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	93,954	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	-	-	-	-	-	16,836	573
	-	-	-	-	-	-	-	-
Total Allocated	$ 20	$ 232,965	$ 3	$ 585,402	$ 210	$ 54	$ 588,357	$ 154,046
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 20**	**$ 232,965**	**$ 3**	**$ 585,402**	**$ 210**	**$ 54**	**$ 588,357**	**$ 154,046**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PRCR SR133	PRCR TF401	PRCR TF403	PREO GP105	PREO TF401	PREO TF403	PRMB GP105	PRMB TF401
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ 64,544	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	319	3,333	-	547	203	190	-	5,674
CITY CLERK (CC GP100)	-	-	-	14	-	-	-	-
CITY MANAGER (CM GP100)	858	17,623	-	432	204	204	-	10,420
CIVIL SERVICE (CS GP100)	-	4,032	136	-	-	-	-	17,142
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	336	11,465	75	377	189	189	-	11,005
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	585	7,581	-	5,880	734	734	-	14,243
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	524	-	-	32	30	-	892
FM BUDGET MANAGEMENT (FMB3 GP100)	531	10,911	-	267	126	126	-	6,451
FM PURCHASING (FMB7 D1 & D2)	224	1,142	-	224	-	-	-	4,021
FM CONTROLS BUREAU (FMB8 GP100)	71	1,769	10	96	41	41	-	1,926
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	-	-	-	13,710
LEGISLATIVE (LD GP100)	2,335	47,960	-	1,175	554	554	-	28,356
LAW (LW GP100)	-	-	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	35	2,126	-	2,054	26	26	-	2,719
	-	-	-	-	-	-	-	-
Total Allocated	$ 5,294	$ 108,467	$ 222	$ 11,067	$ 2,107	$ 2,093	$ 64,544	$ 116,558
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 5,294**	**$ 108,467**	**$ 222**	**$ 11,067**	**$ 2,107**	**$ 2,093**	**$ 64,544**	**$ 116,558**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PRMB TF403	PRMB TF411	PRMD DS600	PRMD GP105	PRMD SR120	PRMD SR182 (CIP)	PRMD TF401	PRMD TF403
BUILDING DEPRECIATION	$ -	$ -	$ -	$ 3,612,458	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	40,582	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	9,635	2,979	48	17,066	(183)	131	2,230	3,058
CITY CLERK (CC GP100)	-	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	20,635	4,453	-	18,541	782	-	4,242	6,765
CIVIL SERVICE (CS GP100)	38,322	5,406	-	16,931	2,720	-	1,054	374
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	23,544	4,569	-	15,887	1,768	-	716	320
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	28,775	6,115	157	24,655	1,254	390	6,602	7,534
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	1,514	468	-	-	-	-	350	481
FM BUDGET MANAGEMENT (FMB3 GP100)	12,776	2,757	-	11,480	484	-	2,626	4,189
FM PURCHASING (FMB7 D1 & D2)	7,807	2,251	-	8,143	-	-	146	672
FM CONTROLS BUREAU (FMB8 GP100)	3,892	856	5	3,603	208	10	299	324
FM FLEET SERVICES BUREAU (FMB9 IS386)	4,885	996	-	5,590	-	-	2,383	1,822
LEGISLATIVE (LD GP100)	56,156	12,119	-	50,458	2,129	-	11,544	18,410
LAW (LW GP100)	501	-	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	384	-	-
TECHNICAL SERVICES (TS IS385)	8,751	2,279	-	6,684	186	-	816	936
	-	-	-	-	-	-	-	-
Total Allocated	$ 217,195	$ 45,250	$ 210	$ 3,832,077	$ 9,349	$ 916	$ 33,008	$ 44,887
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 217,195**	**$ 45,250**	**$ 210**	**$ 3,832,077**	**$ 9,349**	**$ 916**	**$ 33,008**	**$ 44,887**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PRMD TF411	PRPD CP201	PRSE SR133	PRSP GP105	PWAD CP201	PWAD CP202	PWAD SR181 (CIP)	PWBO CP201 (CIP)
BUILDING DEPRECIATION	$ -	$ -	$ -	$ 189,664	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	1,127	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	769	-	-	-	-	-	-	-
CITY CLERK (CC GP100)	-	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	1,041	-	-	-	-	-	-	-
CIVIL SERVICE (CS GP100)	-	-	-	-	-	-	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	-	-	-	-	-	-	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	1,778	18	-	-	50	3	25	-
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	121	-	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	645	-	-	-	-	-	-	-
FM PURCHASING (FMB7 D1 & D2)	235	-	-	-	-	-	-	-
FM CONTROLS BUREAU (FMB8 GP100)	71	-	-	-	-	-	-	-
FM FLEET SERVICES BUREAU (FMB9 IS386)	249	-	-	-	-	-	-	-
LEGISLATIVE (LD GP100)	2,834	-	-	-	-	-	-	-
LAW (LW GP100)	-	-	284	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	25,097
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	329	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Allocated	$ 8,073	$ 18	$ 284	$ 190,790	$ 50	$ 3	$ 25	$ 25,097
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 8,073**	**$ 18**	**$ 284**	**$ 190,790**	**$ 50**	**$ 3**	**$ 25**	**$ 25,097**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PWBO CP201	PWCI CP201 (CIP)	PWCI CP201	PWCI CP202 (CIP)	PWCI CP209 (CIP)	PWCI EF320 (CIP)	PWCI EF330 (CIP)	PWCI IS380 (CIP)
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	33	51,367	-	3	5,144	(1)	-	6,045
CITY CLERK (CC GP100)	-	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	339	2,344	-	-	19	-	-	-
CIVIL SERVICE (CS GP100)	3,053	-	-	-	-	-	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	1,693	-	-	-	-	-	-	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	2,945	19,015	140	55	3,548	53	15	1,424
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	210	1,451	-	-	12	-	-	-
FM PURCHASING (FMB7 D1 & D2)	-	50,917	-	-	2,632	-	-	7,986
FM CONTROLS BUREAU (FMB8 GP100)	218	4,748	-	-	476	-	-	557
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	0	-	-	-	-	-	-
LEGISLATIVE (LD GP100)	922	6,379	-	-	51	-	-	-
LAW (LW GP100)	-	-	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	149,831	-	8	14,348	(4)	-	133,598
TECHNICAL SERVICES (TS IS385)	-	11	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Allocated	$ 9,413	$ 286,064	$ 140	$ 66	$ 26,230	$ 48	$ 15	$ 149,611
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 9,413**	**$ 286,064**	**$ 140**	**$ 66**	**$ 26,230**	**$ 48**	**$ 15**	**$ 149,611**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PWCI IS380	PWCI IS386 (CIP)	PWCI SR181 (CIP)	PWCI SR182 (CIP)	PWCI TF401 (CIP)	PWCI TF401	PWCI TF403 (CIP)	PWCI TF410 (CIP)
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	39,970	60	33,601	15,702	3,143	-	-	845
CITY CLERK (CC GP100)	-	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	40	15	20	27	-	-	-	-
CIVIL SERVICE (CS GP100)	-	-	-	-	-	-	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	-	-	-	-	-	-	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	-	308	8,832	10,741	356	5	10	279
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	494	-	-	133
FM BUDGET MANAGEMENT (FMB3 GP100)	25	9	12	17	-	-	-	-
FM PURCHASING (FMB7 D1 & D2)	-	9,252	31,473	18,077	280	-	-	1,109
FM CONTROLS BUREAU (FMB8 GP100)	3,694	5	3,106	1,449	289	-	-	76
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	-	-	-	-
LEGISLATIVE (LD GP100)	108	40	54	74	-	-	-	-
LAW (LW GP100)	-	-	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	174	70,064	44,794	9,205	-	-	2,474
TECHNICAL SERVICES (TS IS385)	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Allocated	$ 43,837	$ 9,862	$ 147,162	$ 90,881	$ 13,767	$ 5	$ 10	$ 4,915
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 43,837**	**$ 9,862**	**$ 147,162**	**$ 90,881**	**$ 13,767**	**$ 5**	**$ 10**	**$ 4,915**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PWDI CP201	PWEN CP201 (CIP)	PWEN CP201	PWEN DS600	PWEN GP100	PWEN IS380	PWEN IS386 (CIP)	PWEN SR120
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ 959,300	$ 347,113	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	85,728	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	135,182	-	-	-
CITY AUDITOR (AU GP100)	(7)	(3)	(221)	3,635	14,648	1,070	1,383	278
CITY CLERK (CC GP100)	-	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	64	-	12,622	-	14,962	163	3	-
CIVIL SERVICE (CS GP100)	-	-	26,518	-	18,767	354	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	-	18,877	-	11,913	245	-	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	261	628	43,836	247	25,962	3,142	738	55
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	39	-	7,815	-	9,264	101	2	-
FM PURCHASING (FMB7 D1 & D2)	-	-	-	-	8,535	1,042	2,240	-
FM CONTROLS BUREAU (FMB8 GP100)	-	-	2,387	334	-	132	127	25
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	1,765	-	-	-
LEGISLATIVE (LD GP100)	173	-	34,349	-	40,718	445	9	-
LAW (LW GP100)	-	-	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	279,864	-	-	176,627	3,633	-	-
PW ENGR ADMIN (PWENAD)	-	(9)	-	-	56,277	-	3,231	-
TECHNICAL SERVICES (TS IS385)	-	-	-	-	15,076	295	-	-
	-	-	-	-	-	-	-	-
Total Allocated	$ 530	$ 280,479	$ 146,182	$ 4,217	$ 1,574,722	$ 357,733	$ 7,734	$ 359
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 530**	**$ 280,479**	**$ 146,182**	**$ 4,217**	**$ 1,574,722**	**$ 357,733**	**$ 7,734**	**$ 359**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PWEN SR182 (CIP)	PWEN TF401	PWEN TF411	PWEV EF330 (CIP)	PWEV EF330	PWEV GP100	PWEV TF401	PWFS SR120
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-	5,704
CIVIC CENTER AND ECOC COSTS	-	4,409	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	-	514	13,167	-	66,368	9,544	182	-
CITY CLERK (CC GP100)	-	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	-	34	445	-	58,612	25,654	40	-
CIVIL SERVICE (CS GP100)	-	-	1,278	-	78,969	43,517	2,040	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	15	909	-	51,265	26,428	1,131	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	3	2,366	9,194	20	30,326	7,639	596	-
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	81	2,070	-	-	-	29	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	21	275	-	36,289	15,884	25	-
FM PURCHASING (FMB7 D1 & D2)	-	370	1,904	-	8,624	1,512	-	-
FM CONTROLS BUREAU (FMB8 GP100)	-	51	1,333	-	12,669	4,252	162	-
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	121,154	52,656	-	-
LEGISLATIVE (LD GP100)	-	91	1,210	-	159,507	69,816	109	-
LAW (LW GP100)	-	-	-	-	17,602	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	224	13,471	-	760,055	391,821	16,768	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	-	368	-	13,214	5,911	156	-
	-	-	-	-	-	-	-	-
Total Allocated	$ 3	$ 8,175	$ 45,623	$ 20	$ 1,414,654	$ 654,634	$ 21,238	$ 5,704
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 3**	**$ 8,175**	**$ 45,623**	**$ 20**	**$ 1,414,654**	**$ 654,634**	**$ 21,238**	**$ 5,704**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PWFS SR130	PWPS CP201	PWPS GP100	PWPS IS380	PWPS SR120	PWPS SR136	PWPS TF401	PWPS TF411
BUILDING DEPRECIATION	$ -	$ -	$ 289	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	3,192	-	17,723	-	-	899	-	-
CIVIC CENTER AND ECOC COSTS	-	-	43,731	-	-	-	-	-
CITY AUDITOR (AU GP100)	-	-	20,627	13,523	-	6	248	566
CITY CLERK (CC GP100)	-	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	-	42	56,873	11,187	-	-	341	251
CIVIL SERVICE (CS GP100)	-	-	61,862	14,517	-	-	1,088	150
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	-	36,750	9,127	-	-	603	83
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	-	115	44,612	7,837	15	6	514	1,191
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	-	-	39	89
FM BUDGET MANAGEMENT (FMB3 GP100)	-	26	35,213	6,926	-	-	211	156
FM PURCHASING (FMB7 D1 & D2)	-	-	27,374	6,799	-	-	-	67
FM CONTROLS BUREAU (FMB8 GP100)	-	-	6,593	2,412	-	-	101	61
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	24,492	658	-	-	-	-
LEGISLATIVE (LD GP100)	-	113	154,774	30,444	-	-	927	684
LAW (LW GP100)	-	-	1,027	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	544,861	135,321	-	-	8,943	1,230
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	-	15,456	3,812	-	-	108	11
	-	-	-	-	-	-	-	-
Total Allocated	$ 3,192	$ 295	$ 1,092,257	$ 242,562	$ 15	$ 911	$ 13,123	$ 4,539
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 3,192**	**$ 295**	**$ 1,092,257**	**$ 242,562**	**$ 15**	**$ 911**	**$ 13,123**	**$ 4,539**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	TSCS SR133	TSIS SR120	WATER DEPT EF 310	WATER/SEWER DEPT EF 311	XCAQ TF401	XCDS EF303	XCDS EF320 (CIP)	XCDS EF320
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	220	-	98,869	19,689	12,912	13,326	115	(115)
CITY CLERK (CC GP100)	-	-	1,303	-	-	-	-	-
CITY MANAGER (CM GP100)	-	-	62,167	11,482	-	-	-	-
CIVIL SERVICE (CS GP100)	-	-	108,636	25,158	-	-	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	-	71,763	14,703	-	-	-	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	1,065	8	71,410	14,395	13	25	-	-
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	2,699	-	-	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	-	76,980	14,218	-	-	-	-
FM PURCHASING (FMB7 D1 & D2)	-	-	63,764	8,568	-	-	-	-
FM CONTROLS BUREAU (FMB8 GP100)	20	-	23,148	4,292	-	-	-	-
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	249	-	-	-	-	-
LEGISLATIVE (LD GP100)	-	-	253,769	46,871	-	-	-	-
LAW (LW GP100)	-	-	3,885	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	-	15,280	2,195	-	-	-	-
	-	-	-	-	-	-	-	-
Total Allocated	$ 1,305	$ 8	$ 851,222	$ 161,574	$ 15,624	$ 13,351	$ 115	$ (115)
Direct Bill Adjustments	-	-	60,895	-	-	-	-	-
Proposed Costs	**$ 1,305**	**$ 8**	**$ 912,117**	**$ 161,574**	**$ 15,624**	**$ 13,351**	**$ 115**	**$ (115)**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	XCDS GP100	XCDS IS380	XCDS TF401 (CIP)	XCDS TF401	XCDS TF403 (CIP)	XCDS TF403	XCDS TF411	XCEX GP100
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	17,068	-	351	(351)	642	8,934	6,668	32,162
CITY CLERK (CC GP100)	-	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	-	-	-	-	-	-	-	-
CIVIL SERVICE (CS GP100)	-	-	-	-	-	-	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	-	-	-	-	-	-	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	-	6	-	-	-	9	25	810
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	55	(55)	101	1,404	1,048	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	-	-	-	-	-	-	-
FM PURCHASING (FMB7 D1 & D2)	-	-	-	-	-	-	-	2,610
FM CONTROLS BUREAU (FMB8 GP100)	-	-	-	-	-	-	-	-
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	-	-	-	-
LEGISLATIVE (LD GP100)	-	-	-	-	-	-	-	-
LAW (LW GP100)	-	-	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	-	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Allocated	$ 17,068	$ 6	$ 406	$ (406)	$ 743	$ 10,348	$ 7,741	$ 35,581
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 17,068**	**$ 6**	**$ 406**	**$ (406)**	**$ 743**	**$ 10,348**	**$ 7,741**	**$ 35,581**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	XCFR IS391	XCGL IS390	XCOT SR182 (CIP)	XCOT TF401	XCRV GP100	XCRV TF401 (CIP)	XCRV TF411	XCSP IS385
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	-	-	-	-	-	-	-	-
CIVIC CENTER AND ECOC COSTS	-	-	-	-	-	-	-	-
CITY AUDITOR (AU GP100)	246,206	5,156	9,736	-	10,279	-	-	363
CITY CLERK (CC GP100)	-	-	-	-	-	-	-	-
CITY MANAGER (CM GP100)	-	-	-	-	-	-	-	-
CIVIL SERVICE (CS GP100)	-	-	-	-	-	-	-	-
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	-	-	-	-	-	-	-
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	-	-	-	-
FM ADMIN (FMB1 GP100)	-	-	-	-	-	-	-	-
FM ACCOUNTING BUREAU (FMB2 GP100)	9,385	12,080	41	-	8,359	3	-	169
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	482	-	(359)	279	-
FM BUDGET MANAGEMENT (FMB3 GP100)	-	-	-	-	-	-	-	-
FM PURCHASING (FMB7 D1 & D2)	-	2,027	-	-	1,826	-	-	-
FM CONTROLS BUREAU (FMB8 GP100)	-	-	-	-	-	-	-	-
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	-	-	-	-
LEGISLATIVE (LD GP100)	-	-	-	-	-	-	-	-
LAW (LW GP100)	-	-	-	-	-	-	-	-
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	-	-	-	-
PW ENGR ADMIN (PWENAD)	-	-	28,513	-	-	-	-	-
TECHNICAL SERVICES (TS IS385)	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Allocated	$ 255,591	$ 19,263	$ 38,291	$ 482	$ 20,464	$ (356)	$ 279	$ 532
Direct Bill Adjustments	-	-	-	-	-	-	-	-
Proposed Costs	**$ 255,591**	**$ 19,263**	**$ 38,291**	**$ 482**	**$ 20,464**	**$ (356)**	**$ 279**	**$ 532**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	XCTO IS391	XCWC IS390	XD IS390	OTHER	Subtotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ 8,306,745	$ -	$ -	$ 8,306,745
EQUIPMENT DEPRECIATION	-	-	-	-	3,449,489	-	-	3,449,489
CIVIC CENTER AND ECOC COSTS	-	-	-	-	3,579,568	-	-	3,579,568
CITY AUDITOR (AU GP100)	-	28,985	(57)	-	2,596,297	89,239	-	2,685,536
CITY CLERK (CC GP100)	-	-	-	1,192	139,128	1,361	1,614,461	1,754,950
CITY MANAGER (CM GP100)	25,600	21,392	999	-	2,562,072	-	462,911	3,024,983
CIVIL SERVICE (CS GP100)	-	-	-	-	2,527,884	-	-	2,527,884
DISASTER MGMT DIVISION (DCAD & DCDP GP100)	-	-	-	-	2,921,674	-	-	2,921,674
FIRE ADMIN (FDB1+FDEO)	-	-	-	-	3,774,933	-	-	3,774,933
FM ADMIN (FMB1 GP100)	-	-	-	-	63,495	-	-	63,495
FM ACCOUNTING BUREAU (FMB2 GP100)	-	3,555	182	-	1,906,367	-	-	1,906,367
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	-	-	-	-	33,026	-	-	33,026
FM BUDGET MANAGEMENT (FMB3 GP100)	15,850	13,245	618	-	1,462,684	-	-	1,462,684
FM PURCHASING (FMB7 D1 & D2)	-	2,117	280	-	1,300,042	-	-	1,300,042
FM CONTROLS BUREAU (FMB8 GP100)	-	-	-	-	468,165	-	-	468,165
FM FLEET SERVICES BUREAU (FMB9 IS386)	-	-	-	-	530,469	-	-	530,469
LEGISLATIVE (LD GP100)	69,669	58,216	2,718	-	6,134,993	-	-	6,134,993
LAW (LW GP100)	-	-	-	-	941,644	1,935,518	-	2,877,162
PUBLIC WORKS ADM (PWBO & PWDI GP100)	-	-	-	-	2,357,915	-	-	2,357,915
PW ENGR ADMIN (PWENAD)	-	-	-	-	734,693	-	-	734,693
TECHNICAL SERVICES (TS IS385)	-	-	-	-	636,508	-	-	636,508
	-	-	-	-	-	-	-	-
Total Allocated	$111,119	$ 127,509	$ 4,740	$ 1,192	**$ 46,427,790**	**$ 2,026,118**	**$ 2,077,372**	**$ 50,531,280**
Direct Bill Adjustments	-	-	-	-	**2,009,812**			**2,009,812**
Proposed Costs	**$111,119**	**$ 127,509**	**$ 4,740**	**$ 1,192**	**$ 48,437,602**	**$ 2,026,118**	**$ 2,077,372**	**$ 52,541,092**