

Full-Cost Allocation Plan Report for FY 2009-10

CITY OF ROCKVILLE, MARYLAND



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FULL-COST ALLOCATION PLAN REPORT FOR FY 2009-10

City of Rockville, MD

The Matrix Consulting Group has prepared this Full-Cost Allocation Plan (CAP) for the City of Rockville, MD. The report, which follows, presents a summary of the comprehensive analysis undertaken to identify appropriate and reasonable allocations of budgeted Fiscal Year 2009-10 costs from the City's administrative (central service) departments to all City operating departments, divisions, and programs.

The primary objective of a Full-Cost Allocation Plan is to spread costs from administrative departments, generally called "Central Service Departments" to those departments, divisions, cost centers, and/or funds that receive services from the administration 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.

1. 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.

According to Circular A-87, costs appropriated to receivers of administrative services must be:

- Necessary and reasonable
- Reflective of benefit received
- 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 departments are recognized first, before final allocations to receivers of services are made. For example:

- **First Step:** The Finance Department’s expenses 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 Budget 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.

The following is a summary of key study processes for development of a Full-Cost Allocation Plan:

- Meet with the city of Rockville’s administrative staff to customize the structure of the plan
- Identify / classify Central Service, versus Receiving departments, divisions, cost centers, and/or funds
- Determine the major services or “functions” provided by each Central Service department
- Allocate the staff and departmental costs of each Central Service department to its functions based on staff time estimates or time card records
- Discuss and determine the most reasonable and equitable basis for distribution of costs associated with each function
- Collect allocation basis data and statistics, populate the analytical model, and calculate results
- Review, revise, and finalize results with the organization
- Discuss implementation strategies
- Provide final documentation and present results

In summary, key project details for the Rockville cost plan are as follows: Cost figures are based on Fiscal Year 2009-10 budgeted expenditures, the allocation methodology is Full-Cost, not Circular OMB A-87 Compliant, and 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:** Included at the beginning of the Plan. All summary and detail allocation schedules can be referenced here, and appear in the same order as shown.
- **Summary Schedule A – Allocated Costs by Department:** 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 Schedule C – Summary of Allocated Costs:** Recaps first Central Service department expenditures, and then Receiving department allocations.
- **Summary Schedule D – Detail of Allocated Costs:** This report is very similar to Schedule A. It lists Central Service departments on one axis, and Receiving departments on the other. The data is the amount allocated from the Central Service department to the Receiving Department. The difference between Schedules D and A is that A lists only the expenses allocated directly from itself to each Receiving department, and doesn't track the amounts back to where they originated from. For example, suppose the Finance Department is allocating its expenses out to other departments, including the Receiving department of the Planning Department. Some of the allocations from the Finance Department will be directly allocated to Planning, but other monies may be allocated first to another Central Service department such as Human Resources, and then from there allocated to Planning. Schedule A simplifies the processing by showing the part of the allocation to Planning from Finance. While this presents a true picture of how much of a total allocation Planning received, it does not accurately reflect how much of Planning's allocation originated in the Finance Department. Schedule D tracks allocations through from their origin. Thus the allocation that went to Planning via the Human Resources department would show in Schedule D as coming from the Finance Department. This is important in cases where reimbursement from the federal government is determined by which administrative overhead department the allocated overhead costs can come from.
- **Summary Schedule E – Summary of 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.

- **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:
 - **Costs to be Allocated:** This is a summary of the department's expenditures. It lists the total of the direct expenditures, a recap of the incoming expenses, and arrives at a total this department encumbers on each pass of allocations.
 - **Costs by Function:** Shows the detail of the direct expenditures, 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.
 - **Function Allocations:** For each allocable function, this report shows the Receiving departments its costs are allocated to, reduces the first step down allocation amount by direct billings, and shows the amount of allocations per pass.
 - **Allocation Summary:** Shows a summary list of each function's allocation, and a representative percentage of how much is allocated to each Receiving department.

Summary Schedules A and E are the optimal documents for beginning review of the Cost Allocation Plan. Schedule A provides a summary of results and "bottom-line" picture of the analysis. The reviewer may then refer to the Detail Reports if more information on how allocations shown on Summary Schedule A were derived. Schedule E provides a summary of the allocation methodology applied to each central service department.

3. NARRATIVES FOR EACH CENTRAL SERVICE DEPARTMENT

For each Central Service department in this Plan, the following provides a summary of each Department and/or budget unit, a description of the department’s major functions, and a description of how costs associated with each function were allocated.

(1) Building Use

A building use charge of two percent of cost is allowable for plan purposes in lieu of depreciation. The table below summarizes building use allowances which have been allocated in this plan.

| Building | Cost | 2% User Charge |
|-----------------|--------------------|-----------------------|
| City Hall | \$7,240,812 | \$144,816 |
| Gude Drive | \$156,983 | \$3,140 |
| Civic Center | \$1,265,730 | \$25,315 |
| TOTAL | \$8,663,525 | \$173,271 |

The above costs include original construction and acquisition costs, repairs, and renovation expenses. The use charges for shared use buildings have been allocated to departments based on usable square footage occupied.

(2) Equipment Use

In lieu of depreciation, an equipment use charge for equipment has been computed and allocated to departments based upon the actual cost of equipment. Within this plan, two charges are allocated: (1) Machinery / Equipment and (2) Vehicles. Vehicles are depreciable over seven years at an annual rate of fourteen and a third (14.29%). The charge is

calculated based upon vehicle purchases. All other equipment, such as furniture, fixtures, and computers, are depreciable over fifteen years at an annual rate of six and two-thirds (6.67%).

- **Machinery / Equipment – (F1)** the equipment use charge is allocated based upon the actual cost of machinery / equipment assigned to each General Fund department.
- **Vehicles – (F2)** the equipment use charge is allocated based upon the cost of vehicles purchased by General Fund departments.

(3) Department 110 400-100 – City Attorney

The Department of the City Attorney acts as legal advisor to the Mayor and Council, boards and commissions and City staff. The Department prepares legal documents for the city and is responsible for preparing for enactment of all additions and amendments to the Rockville City Code. The Department of the City Attorney represents the City before administrative agencies and Federal and State courts where the City is a party to or has an interest in legal proceedings.

- **Legal Advice – (F1)** costs have been allocated based upon the estimated staff time spent working with each department that receives legal assistance from the City Attorney.

(4) Department 110 450-2101 – Human Resources

The Department of Human Resources provides services to ensure that all City departments have the human resources necessary to support their respective missions, as well as to ensure appropriate classification, salary/grade, recruitment, testing, training, benefits, labor relations, equal opportunity employment, and diversity. The department

oversees safety and risk management; policy and program administration; and manages a variety of employee events and special projects.

- **HR Services (F1)** costs have been allocated among departments served based upon the number of full time employees per cost center.

(5) Department 110 500-0100 – Mayor and Council

The Department of the Mayor and Council preserves and enhances the City's identity and quality of life for those who live and work in Rockville by providing strategic and policy direction for City services, facilities, and initiatives. The Mayor and Council legislate for the protection and promotion of the health, safety, comfort, and welfare of the residents of Rockville and for the preservation of the City's property, rights, and privileges.

- **Legislative & Policy Making (F1)** costs have been allocated based upon the number of agenda items, board and committee appointments, and public hearings per cost center.

(6) Department 110 500-1100 – City Clerk

The Office of the City Clerk supports the Mayor and Council in carrying out their mission by providing administrative and clerical assistance, attending all official meetings of the elected body, preparing and managing the records of actions of the meetings, serving as a liaison between the Mayor and Council and the citizens of Rockville, coordinating the appointment process for the City boards and commissions, and administering a fair and impartial process for City elections.

- **Mayor and Council Support (F1)** represents costs associated with supporting the Mayor and Council. This function was allocated directly to the Department of the Mayor and Council.
- **Agendas and Meetings (F2)** represents costs associated with preparing and managing Council agendas and meetings. This function was allocated based upon the number of agenda items, board and committee appointments, and public hearings per cost center.
- **Elections (F3)** represents costs associated with administering the elections process and have not been allocated.

(7) Department 110 550-0101 – City Manager – Executive Office

The Executive Office Division provides leadership and executive management for the City government. The Division coordinates with departments to manage City operations and ensures the Mayor and Council's goals are met, and maintains relationships with citizens, businesses, community groups, and other governments. The Division implements and maintains systems that provide information for decision-making and ensures timely response to citizen needs. The Division also designs and manages programs to promote high performance.

- **Administration (F1)** represents the costs associated with administering and supervising City departments and programs. This function was allocated based upon the number of agenda items, board and committee appointments, and public hearings per cost center.
- **Management Systems – A (F2)** represents costs associated with intergovernmental relations, grant support, project tracking, customer service training, and resident surveys. This function was allocated based upon the number of agenda items, board and committee appointments, and public hearings per cost center.
- **Management Systems – B (F3)** represents costs associated with supporting Rockville residents by responding to requests from residents for services, information, and general assistance and have not been allocated.

- **Organizational Development (F4)** represents costs associated with improving customer service and employee effectiveness. This function was allocated based on the number of full time employees per department / division.
- **PIO (F5)** represents costs associated with increasing resident and employee understanding, awareness of, and participation in City government programs, projects, and services. This function was allocated based upon the number of PIO activities per department.
- **Website and Intranet (F6)** represents costs associated with supporting the City's website and intranet. This function was allocated based upon the number of website updates per department.
- **Cable TV (F7)** represents costs associated with preparation of original programs for Rockville 11. This function was allocated based upon the number of programming hours per cost center.
- **Citywide Graphics (F8)** represents costs associated with production of graphic materials benefiting the City as a whole. These costs have been allocated based upon the number of graphic jobs per department.
- **Recreation & Parks Graphics (F9)** represents costs associated with production of graphic materials benefiting Recreation and Parks departments. These costs have been allocated directly to Recreation and Parks.
- **Citywide Printing (F10)** represents costs associated with printing materials benefiting the City as a whole. These costs have been allocated based upon the number of print impressions per department.
- **Recreation & Parks Printing (F11)** represents costs associated with printing materials benefiting Recreation and Parks departments. These costs have been allocated directly to Recreation and Parks.
- **Recreation & Park Guide / Sr. Center Mailing (F12)** represents costs associated with the mailing of the Recreation and Parks Guide and the Senior Center mailing. These costs have been allocated based upon the dollar amount of billings per department.
- **Postage – Metered (F13)** represents costs associated with the mailing of various materials including Metered mail, Business Reply mail, and Miscellaneous 3rd class mail. These costs have been allocated based upon budgeted postage per department.

- **Citywide Copy Center (F14)** represents costs associated with citywide copying. These costs have been allocated based upon the number of copies per department.
- **Recreation and Park Copy Center (F15)** represents costs associated with Recreation and Park copying. These costs have been allocated directly to Recreation and Parks.
- **Human Rights and Community Mediation (F16)** represents costs associated with educating City residents and staff about diversity, human rights, civic responsibilities and conflict resolution strategies. The costs associated with this function have not been allocated.
- **Neighborhood Resources Program (F17)** represents costs associated with ensuring responsive City services, strengthening and developing neighborhood organizations, and liaising between neighborhoods and the City. The costs associated with this function have not been allocated.

(8) Department 110 600-0100 – Community Planning and Development Services – Executive

The Department of Community Planning and Development Services facilitates and administers the standards and plans of the Rockville community which are intended to enhance the quality of the built environment, protect the natural environment and preserve historic resources. The Executive Division leads and manages the planning, zoning and permitting programs of the City.

- **Department Administration (F1)** represents costs associated with managing the planning, zoning and permitting programs. This function was allocated to Long Range Planning and Implementation, Planning and Zoning, Inspection Services, and Management and Support cost centers based upon the number of full time employees in each cost center.

(9) Department 110 700-0100 Finance

The Department of Finance assists the City government departments in meeting their service objectives by acquiring goods and services, allocating and tracking the organization's financial resources, processing financial transactions, and providing information and analysis as a basis for decision making. The department bills and/or collects revenue and provides assistance to taxpayers and utility customers. The department also secures financing for capital construction and safeguards and invests City funds.

- **Budget (F1)** represents costs associated with preparing the City's budgets. This function has been allocated based upon budgeted FY 09/10 expenditures by cost center.
- **Accounting and Audit (F2)** represents costs associated with the timely and accurate accounting and internal control services for the City. This function has been allocated based upon the number of account transactions by cost center.
- **Systems Support and Control (F3)** represents costs associated with timely and accurate systems support and internal control services to all City departments. This function has been allocated based upon the number of systems support transactions by cost center.
- **Revenue (F4)** represents 90% of costs associated with ensuring timely, accurate and equitable collection of all general fund revenues due to the City. This function has been allocated based upon the number of cash receipt transactions per general fund department.
- **Revenue Speed Camera / Parking (F5)** represents 10% of costs associated with ensuring timely, accurate and equitable collection of Speed Camera and Parking fund revenues. This function has been allocated equally to the Speed Camera and Parking funds.

- **Purchasing and Contracts (F6)** represents the costs associated with providing the City with the means to secure quality goods and services at the best value and in a timely manner. This function has been allocated based upon the number of purchase order and procurement cards issued by cost center.
- **Stockroom (F7)** represents the costs associated with maintaining adequate levels of inventory in order to meet department demands. This function has been allocated based upon the number of stockroom orders by cost center.

(10) Department 110 750-0100 Information and Technology – Operations

The Department of Information and Technology (IT) manages the City's telecommunications, telephone, and computer systems including, desktop computers, mobile computers, wireless communications devices, and local and wide area networks. The Department also maintains the City's Web servers and Geographic Information Systems (GIS), and collects revenues from telecommunication regulation related activities including; Rights of Way agreements, wireless leases, and cable franchise agreements.

- **IT Infrastructure / Support (F1)** represents costs associated with help desk functions, Network Operations, Infrastructure Security, and email. This function has been allocated based upon the number of PC's per cost center.
- **GIS / Voice Department Admin (F2)** represents costs associated with the administration of the GIS and Voice cost centers. This function has been allocated directly to GIS and Voice.
- **ERP (F2)** represents costs associated with support of the financial and HR system. This function has been allocated based upon the IT Director's analysis of staff time devoted to HR and Finance ERP components.
- **Recreation Registration (F3)** represents costs associated with IT support of the hardware and software related to the City's recreation registration system, and has been allocated directly to Recreation and Parks.

- **Permitting (F4)** represents costs associated with supporting permitting hardware and software. This function has been allocated based upon the amount paid for permits per Department / Cost Center.
- **Police Applications (F5)** represents costs associated with IT support of the Police Department software applications, and has been allocated directly to the Police Department.
- **Telecommunications / Regulatory Support (F6)** represents costs associated with support of fees charged by several user departments. This function has been allocated based upon an estimated percentage of staff time devoted to supporting Public Works, CPDS, and the City Manager's Office on telecommunications and regulatory support issues.

(11) Department 110 750-0400 & 0500 IT – Voice Communications & GIS

The Department of Information and Technology has two other cost centers: Voice Communications and GIS Operations. The Voice Communications division provides voice communications for City employees and visitors to City facilities by administering, monitoring, and effectuating all repairs, replacements, upgrades, purchases, and billing for the City's pay phones, telephone and voicemail systems. The GIS division manages the overall infrastructure of the City's Geographic Information System (GIS). Its primary purpose is to provide GIS technology access and technical support to all employees who use this tool to perform their work more efficiently.

- **Voice Communications Operations (F1)** represents costs associated with administering and monitoring City phones and voicemail systems. This function has been allocated based upon the number of telephones per cost center.
- **GIS Operations (F2)** represents costs associated with providing the City with access and support to GIS technologies. This function has been allocated based upon the number of GIS users by Department.

(12) Department 110 800-1001 Office of the Chief – Management & Support

The Office of the Chief of Police oversees and directs the Police Department in the overall pursuit of promoting public health and safety, protection of property, and the protection of personal liberties. The Office ensures effective management of all levels of police services provided to the community by ensuring fiscal soundness, operational effectiveness, and strong community outreach and information sharing.

- **Police Administration (F1)** represents costs associated with management of the Police Department. This function has been allocated based on the number of full time employees in cost centers supervised by the Chief's office.

(13) Department 110 800-1401 Special Operations Bureau – Management & Support

The Special Operations Bureau preserves public order, protects lives and property, and reduces criminal activity through proactive patrols of hotspot areas and strict enforcement of State and City laws. The Bureau includes personnel assigned to the Criminal Investigations Unit, Directed Patrol Unit, Street Crimes Unit, Photo Enforcement Unit and the Neighborhood Services Unit.

- **Special Operations Administration (F1)** costs have been allocated based upon the number of full time employees in units supervised.

(14) Department 110 850-0100 Public Works – Management & Support

The Management & Support division of Public Works provides all oversight functions associated with managing the department; provides coordination between its divisions and other departments by promoting cross-division responses, as

appropriate, to resolve community requests and concerns; provides oversight for water treatment and sewage disposal functions; and promotes High Performance Organization (HPO) principles and initiatives throughout the department.

- **Public Works Administration - A (F1)** represents 97% of departmental administrative costs associated with managing general and enterprise fund Public Works department staff. This function has been allocated based upon the number of full time employees in Public Works divisions supervised.
- **Public Works Administration – B (F2)** represents 3% of administrative departmental costs associated with managing the general fund Public Works department staff. This function has been allocated based upon the number of full time employees in general fund divisions managed.

(15) Department 110 850-0803 Fleet Services

The Fleet Services Division of Public Works ensures the vehicles and equipment within the City’s fleet are well-maintained by providing an efficient, thorough, and effective preventive maintenance and repair program; managing vehicle acquisition and disposition; and managing fuel operations.

- **Fleet Services (F1)** represents costs associated with maintaining the City’s vehicles. This function has been allocated based upon the number of vehicles maintained per cost center.

(16) Department 110 900-0101 Recreation and Parks – Administration

The Recreation and Parks Administration Division leads, oversees and directs the Recreation and Parks Department, ensuring that services and initiatives are responsive to the goals and objectives defined by the Mayor and Council.

- **Department Administration (F1)** represents costs associated with overseeing the Recreation and Parks Department. This function has been allocated based upon the overall percentage of staff time spent managing cost centers throughout the department.

(17) Department 110 900-1001 Recreation Services – Administration

The Recreation Services division of Recreation and Parks delivers safe, innovative, high quality recreation services for citizens by offering programs for preschoolers through seniors including classes, workshops, trips, sports, arts, outdoor adventure, camps, playgrounds, after school and childcare activities. Provide administrative support, training and/or orientation for regular and temporary staff, leagues, boards and commissions.

- **Recreation Services Admin (F1)** represents costs associated with the oversight of the Recreation Services Department. This function is allocated based upon the overall percentage of staff time spent managing the Recreation Services cost centers.

(18) Department 110 900-7501 Parks and Open Space - Administration

The Parks and Open Space division of Recreation and Parks has three main objectives: (1) to maintain 65 City parks and open space areas, 142 acres of rights-of-way and 27 acres of facility grounds in conditions that are safe, attractive and ready to function as designed; (2) to provide quality playing conditions on the City's 61 athletic fields and (3) to promote, protect and enhance the urban forest throughout Rockville.

- **Parks Administration (F1)** represents the administrative costs associated with the oversight of the Parks and Open Space division. This function has been allocated based upon the overall percentage of staff time spent managing the Parks and Open Space Division cost centers.

(19) Department 110 900-7522 Parks & Open Space – Horticulture Services

The Horticulture Services Cost Center of the Parks and Open Space Division has three main objectives: (1) provide horticultural services to maintain detailed and attractive landscapes within parks, facilities and rights-of-ways throughout the City. Quality standards are met through preventative services, including but not limited to, turf maintenance, litter/leaf/graffiti removal and hardscape maintenance; (2) provide maintenance and management for 21 parks and 4 public playgrounds and (3) administer the policies of the Master Street Tree Plan with the goal to ensure that each suitable planting space in the City is planted.

- **City Hall (F1)** represents the horticulture service costs associated with City Hall. This function has been allocated based upon square footage of space occupied.
- **Civic Center (F2)** represents horticulture services costs associated with the civic center. This function has been allocated directly to the civic center.
- **Swim Center (F3)** represents horticulture services costs associated with the swim center. This function has been allocated directly to the swim center.
- **Recreation Center – large (F4)** represents horticulture services costs associated with large recreation centers. This function has been allocated to Twinbrook Recreation Center, Thomas Farm Community Center, Lincoln Park Community Center, and Croydon Creek Nature Center.
- **Recreation Center – other (F5)** represents horticulture services costs associated with all other recreation centers. This function has been allocated directly to Other.
- **Other (F6)** represents horticulture services provided to all other City maintained parks, grounds, and open space.

(20) Department 110 900-7530 Parks and Open Space – West Parks Services

The West Parks Services Cost Center of the Parks and Open Space Division has three main objectives: (1) provide maintenance and management for 22 parks and 24 public playgrounds in order to provide high quality clean and green parks and open spaces that contribute to distinct neighborhoods and environmental quality; (2) perform monthly safety inspection schedule for 24 public playgrounds to ensure compliance with manufacturer and industry standards and (3) coordinate routine and emergency electric and security/surveillance system repairs and installations in order to maintain safe and energy efficient City facilities.

- **City Hall (F1)** represents the West Parks Services costs associated with City Hall. This function has been allocated based upon square footage of space occupied.
- **Maintenance Complex (F2)** represents West Parks Services costs associated with the maintenance complex. This function has been allocated based upon square footage of space occupied.
- **Senior Center (F3)** represents West Park Services costs associated with the senior center. This function has been allocated directly to the senior center.
- **Swim Center (F4)** represents West Park Services costs associated with the swim center. This function has been allocated directly to the swim center.
- **Recreation Center – large (F5)** represents West Parks Services costs associated with large recreation centers. This function has been allocated to Twinbrook Recreation Center, Thomas Farm Community Center, Lincoln Park Community Center, and Croydon Creek Nature Center.
- **Recreation Center – other (F6)** represents West Park Services costs associated with all other recreation centers. This function has been allocated directly to Other.

- **Other (F7)** represents West Parks Services provided to all other City Maintained parks, grounds, and open space.

(21) Department 110 900-7532 Parks and Open Space – East Parks Services

The East Parks Services Cost Center of the Parks and Open Space Division has two main objectives: (1) provide maintenance and management for 18 parks and 24 public playgrounds in order to provide high quality clean and green parks and open spaces that contribute to distinct neighborhoods and environmental quality and (2) perform monthly safety inspection schedule for 24 public playgrounds to ensure compliance with manufacturer and industry standards.

- **City Hall (F1)** represents the East Parks Services costs associated with City Hall. This function has been allocated based upon square footage of space occupied.
- **Maintenance Complex (F2)** represents East Parks Services costs associated with the maintenance complex. This function has been allocated based upon square footage of space occupied.
- **Civic Center (F3)** represents East Park Services costs associated with the civic center. This function has been allocated directly to the civic center.
- **Water Plant (F4)** represents East Parks Services costs associated with the water plant. This function has been allocated directly to the water plant.
- **Senior Center (F5)** represents East Parks Services costs associated with the senior center. This function has been allocated directly to the senior center.
- **Recreation Center – large (F6)** represents East Parks Services costs associated with large recreation centers. This function has been allocated to Twinbrook Recreation Center, Thomas Farm Community Center, Lincoln Park Community Center, and Croydon Creek Nature Center.
- **Recreation Center – other (F7)** represents East Parks Services costs associated with all other recreation centers. This function has been allocated directly to Other.

- **Other (F8)** represents East Parks Services provided to all other City Maintained parks, grounds, and open space.

(22) Department 110 900-7533 Parks and Open Space – Rights-of-way Services

The Rights-of-way Services Cost Center of the Parks and Open Space Division has two main objectives: (1) maintain good or excellent service for all rights-of-way (121 parcels totaling 142 acres) and five parks (totaling 10.4 acres) at the highest standards possible using in-house staff and contracted services to provide high quality clean and green parks and open spaces that contribute to distinct neighborhoods and environmental quality and (2) Maintain 20+ miles of bicycle/pedestrian pathways, including regular maintenance such as sweeping, pruning, litter/debris and graffiti removal, to insure highest level of pedestrian safety as verified by quarterly inspections.

- **City Hall (F1)** represents the Rights-of-way services costs associated with City Hall. This function has been allocated based upon square footage of space occupied.
- **Maintenance Complex (F2)** represents Rights-of-way Services costs associated with the maintenance complex. This function has been allocated based upon square footage of space occupied.
- **Civic Center (F3)** represents Rights-of-way services costs associated with the civic center. This function has been allocated directly to the civic center.
- **Water Plant (F4)** represents Rights-of-way services costs associated with the water plant. This function has been allocated directly to the water plant.
- **Senior Center (F5)** represents Rights-of-way services costs associated with the senior center. This function has been allocated directly to the senior center.

- **Recreation Center – large (F6)** represents Rights-of-way services costs associated with large recreation centers. This function has been allocated to Twinbrook Rec Center, Thomas Farm Community Center, Lincoln Park Community Center, and Croydon Creek Nature Center.
- **Recreation Center – other (F7)** represents Rights-of-way services costs associated with all other recreation centers. This function has been allocated directly to Other.
- **Other (F8)** represents Rights-of-way Services provided to all other City Maintained parks, grounds, and open space.

(23) Department 110 900-8511 Recreation and Parks - Facilities

The Facilities Division maintains and operates all City buildings safely and efficiently. It ensures their readiness for use, and provides high quality, diverse and appropriate programming for six of Rockville’s major facilities. The Facilities Maintenance cost center relies on trained professional staff and licensed contractors to service and upkeep all physical facilities to their optimum efficiency and capacity.

- **City Hall (F1)** represents the facilities costs associated with City Hall. This function has been allocated based upon square footage of space occupied.
- **Maintenance Complex (F2)** represents facilities costs associated with the maintenance complex. This function has been allocated based upon square footage of space occupied.
- **Civic Center (F3)** represents facilities costs associated with the civic center. This function has been allocated directly to the civic center.
- **Water Plant (F4)** represents facilities costs associated with the water plant. This function has been allocated directly to the water plant.

- **Senior Center (F5)** represents facilities costs associated with the senior center. This function has been allocated directly to the senior center.
 - **Swim Center (F6)** represents facilities costs associated with the swim center. This function has been allocated directly to the swim center.
 - **Golf (F7)** represents facilities costs associated with the RedGate golf course. This function has been allocated directly to RedGate.
 - **20 Courthouse (F8)** represents facilities costs associated with 20 Courthouse. This function has been allocated directly to the Police Department.
 - **30 Courthouse (F9)** represents facilities costs associated with 30 Courthouse. This function has been allocated based upon square footage of space occupied.
 - **Parking garage (F10)** represents facilities costs associated with the City's parking garages. This function has been allocated directly to the parking fund.
 - **Recreation Center – large (F11)** represents facilities costs associated with large recreation centers. This function has been allocated to Twinbrook Recreation Center, Thomas Farm Community Center, Lincoln Park Community Center, and Croydon Creek Nature Center based upon square footage.
 - **Recreation Center – other (F12)** represents facilities costs associated with all other recreation centers. This function has been allocated directly to Other.
 - **Other (F13)** represents facilities services provided to all other City Maintained parks, grounds, and open space.
- (24) Department 110 900-9100 Recreation and Parks – Community Services Administration**

The Community Programs Administration Cost Center of the Community Services Division has five main objectives: (1) Conduct annual needs assessment related to low-income youth and families and produce a report

summarizing changes in needs and community demographic trends in order to ensure Community Services Division programs meet most pressing needs; (2) Coordinate annual grant award process for Caregiver Agencies in order to ensure access by Rockville residents to needed social service programs; (3) track Caregiver Agency service utilization data on a quarterly basis and conduct site visits to ensure that Caregiver Agencies serve Rockville residents; (4) publicize local social service programs so Rockville residents can obtain assistance to address their financial or social problems and (5) publish insert in Rockville Reports, sponsor Salute to Nonprofits and participate in Montgomery Alliance to promote charitable giving to local nonprofit social service agencies.

- **Community Programs Administration (F1)** represents two-thirds of the costs associated with community programs administration. This function has been allocated based upon full time employees in Youth & Family Services and Linkages to Learning.
- **Community Programs Administration – Caregivers (F2)** represents one-third of the costs associated with community programs administration. This function has been allocated directly to community programs.

(25) Department 110 950-0100 Non-Departmental

Non-departmental expenditures are generally defined as obligations that are not directly attributable to one particular department or activity. Although costs sometimes can be divided into personnel and non-personnel expenditures, it is more appropriate to characterize them as overhead or “costs of doing business.” For example, items that the City must continue to fund in order to operate (the purchase of insurance and depreciation charges), or where a

long-standing financial commitment exists, such as debt service costs and the City-funded disability program, are included in this area.

- **WC, Unemployment, & Disability Insurance (F1)** costs have been allocated based upon the number of full time employees per Department / Division in the General Fund only.
- **Banking Services (F2)** costs have been allocated based upon budgeted expenditures per Department / Division in the General Fund only.
- **Contingency (F3)**) costs have been allocated based upon budgeted expenditures per Department / Division in the General Fund only.
- **General Government (F4)** costs have been disallowed and are not allocated.

ATTACHMENT A:

Full-Cost Allocation Plan Document
Fiscal Year 2009-10

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Allocated Costs by Department

| Central Service Departments | <u>CPDS Housing</u> | <u>P&Z - Development Review</u> | <u>P&Z - Zoning Ordinance</u> | <u>P&Z - Historic Preservation</u> | <u>Insp Svcs - Apps. Processing, Permits</u> | <u>Inspection and Code Enforcement</u> | <u>Long Range Planning</u> | <u>Office of Chief - Comm Svcs Office</u> | <u>Police - Field Services</u> | <u>Police - Administrative Services</u> |
|----------------------------------|---------------------|-------------------------------------|-----------------------------------|--|--|--|----------------------------|---|--------------------------------|---|
| Building Use | | | | | | | | \$27,103 | | |
| Equipment Use | | | | | | | | | | |
| City Attorney | \$5,683 | \$79,571 | \$11,368 | \$5,683 | \$11,368 | \$56,836 | \$11,368 | | \$11,368 | \$11,368 |
| Human Resources | \$4,478 | \$22,390 | \$9,595 | \$5,758 | \$31,985 | \$25,589 | \$18,552 | \$3,199 | \$124,743 | \$31,985 |
| IT - Operations | \$7,728 | \$27,045 | \$15,454 | \$7,728 | \$50,227 | \$57,954 | \$27,045 | \$3,863 | \$30,908 | \$19,318 |
| Mayor and Council | | \$2,042 | \$55,141 | \$6,126 | \$4,085 | | \$26,549 | | | |
| City Clerk | | \$855 | \$23,097 | \$2,566 | \$1,711 | | \$11,120 | | | |
| City Manager - Admin | \$717 | \$8,168 | \$125,367 | \$31,076 | \$14,290 | \$4,871 | \$62,589 | \$1,735 | \$20,627 | \$5,832 |
| CPDS - Executive | \$64,305 | \$321,524 | \$137,796 | \$82,677 | \$459,320 | \$367,456 | \$266,405 | | | |
| Finance - Admin | \$6,673 | \$12,027 | \$10,388 | \$5,617 | \$16,716 | \$19,066 | \$12,445 | \$2,982 | \$82,127 | \$57,615 |
| IT - Voice Comm & GIS | | | | | | | | \$72,585 | | |
| Special Ops Bureau - Mgmt & Supt | | | | | | | | | | |
| Special Ops Bureau | | | | | | | | | | |
| Rec and Parks - Admin | | | | | | | | | | |
| Rec Svcs - Admin | | | | | | | | | | |
| Prks & OS - Admin | | | | | | | | | | |
| Comm Svcs - Admin | | | | | | | | | | |
| Facilities | | | | | | | | | | |
| Office of Chief - Mgmt & Support | | | | | | | | \$24,930 | \$972,285 | \$249,304 |
| Public Works - Mgmt & Support | | | | | | | | | | |
| Fleet Services | | | | | \$61,497 | | | | \$324,259 | |
| Non-Departmental | \$8,348 | \$41,874 | \$18,048 | \$10,978 | \$58,954 | \$46,735 | \$35,025 | \$6,409 | \$62,630 | \$28,426 |
| Prks & OS - Hort Svcs | | | | | | | | | | |
| Prks & OS - Parks West Svcs | | | | | | | | | | |
| Prks & OS - Parks East Svcs | | | | | | | | | | |
| Prks & OS - ROW Svcs | | | | | | | | | | |
| Subtotal | <u>\$97,932</u> | <u>\$515,496</u> | <u>\$406,254</u> | <u>\$158,209</u> | <u>\$710,153</u> | <u>\$578,507</u> | <u>\$471,098</u> | <u>\$142,806</u> | <u>\$1,628,947</u> | <u>\$403,848</u> |
| Proposed Costs | \$97,932 | \$515,496 | \$406,254 | \$158,209 | \$710,153 | \$578,507 | \$471,098 | \$142,806 | \$1,628,947 | \$403,848 |

Allocated Costs by Department

| Central Service Departments | <u>PW - Contract Management</u> | <u>Traffic and Transportation</u> | <u>Ops and Maintenance</u> | <u>Engineering</u> | <u>Environmental Management</u> | <u>Rec and Parks Capital Projects</u> | <u>Rec and Parks Special Events</u> | <u>Fac Civic Ctr Complex</u> | <u>Rec Svcs Afterschool</u> | <u>Rec Svcs Teens</u> |
|----------------------------------|---------------------------------|-----------------------------------|----------------------------|--------------------|---------------------------------|---------------------------------------|-------------------------------------|------------------------------|-----------------------------|-----------------------|
| Building Use | \$1,013 | \$2,006 | | \$811 | | | | | | |
| Equipment Use | | | | | | | | \$7,862 | | |
| City Attorney | \$11,368 | \$45,469 | | \$34,102 | \$34,102 | \$11,368 | | | | |
| Human Resources | \$23,350 | \$28,786 | \$68,768 | \$8,796 | \$4,478 | \$6,397 | \$15,993 | \$30,386 | \$6,397 | \$4,798 |
| IT - Operations | \$58,920 | \$30,908 | \$5,988 | \$14,488 | \$32,454 | \$7,728 | \$11,591 | \$34,773 | \$7,728 | \$7,728 |
| Mayor and Council | \$8,169 | \$14,296 | \$2,042 | \$16,338 | \$14,296 | | \$2,042 | | | |
| City Clerk | \$3,421 | \$5,988 | \$855 | \$6,844 | \$5,988 | | \$855 | | | |
| City Manager - Admin | \$24,989 | \$45,458 | \$17,015 | \$38,097 | \$32,822 | \$2,480 | \$8,013 | \$22,883 | \$3,211 | \$8,816 |
| CPDS - Executive | | | | | | | | | | |
| Finance - Admin | \$27,166 | \$57,029 | \$107,310 | \$17,406 | \$13,069 | \$3,685 | \$41,934 | \$51,232 | \$17,366 | \$13,369 |
| IT - Voice Comm & GIS | | | | | | | | | | |
| Special Ops Bureau - Mgmt & Supt | | | | | | | | | | |
| Special Ops Bureau | | | | | | | \$56,854 | | | |
| Rec and Parks - Admin | | | | | | \$195,241 | \$89,864 | \$42,736 | \$43,615 | \$43,615 |
| Rec Svcs - Admin | | | | | | \$60,956 | \$20,228 | | \$60,053 | \$60,053 |
| Prks & OS - Admin | | | | | | \$99,086 | \$11,671 | \$11,671 | | |
| Comm Svcs - Admin | | | | | | | | | | |
| Facilities | | \$21,964 | \$37,271 | \$8,880 | | | | \$100,900 | | |
| Office of Chief - Mgmt & Support | | | | | | | | | | |
| Public Works - Mgmt & Support | \$83,246 | \$102,632 | \$245,175 | \$31,360 | \$15,964 | | | | | |
| Fleet Services | \$67,088 | \$22,362 | \$519,933 | | \$11,182 | | \$16,772 | \$5,591 | | |
| Non-Departmental | \$43,179 | \$32,922 | \$125,708 | \$10,460 | \$9,108 | \$12,211 | \$34,169 | \$61,852 | \$13,593 | \$10,064 |
| Prks & OS - Hort Svcs | | \$2,769 | | \$1,120 | | | | \$139,283 | | |
| Prks & OS - Parks West Svcs | | \$275 | \$684 | \$111 | | | | | | |
| Prks & OS - Parks East Svcs | | \$391 | \$910 | \$158 | | | | \$14,493 | | |
| Prks & OS - ROW Svcs | | \$978 | \$2,320 | \$395 | | | | \$21,042 | | |
| Subtotal | <u>\$351,909</u> | <u>\$414,233</u> | <u>\$1,133,979</u> | <u>\$189,366</u> | <u>\$173,463</u> | <u>\$399,152</u> | <u>\$309,986</u> | <u>\$544,704</u> | <u>\$151,963</u> | <u>\$148,443</u> |
| Proposed Costs | \$351,909 | \$414,233 | \$1,133,979 | \$189,366 | \$173,463 | \$399,152 | \$309,986 | \$544,704 | \$151,963 | \$148,443 |

Allocated Costs by Department

| Central Service Departments | <u>Rec Svcs Summer Plygrnds</u> | <u>Rec Svcs Outdoor Rec</u> | <u>Rec Svcs Arts</u> | <u>Fac Lincoln Park comm Ctr</u> | <u>Fac Twinbrook Comm Rec Ctr</u> | <u>Fac Croydon Creek Nature Ctr</u> | <u>Fac Thomas Farm Comm Ctr</u> | <u>Rec Svcs Summer Camps</u> | <u>Rec Svcs Classes</u> | <u>Rec Svcs Childcare</u> |
|----------------------------------|---|---------------------------------|----------------------|--------------------------------------|---------------------------------------|---|-------------------------------------|----------------------------------|-----------------------------|-------------------------------|
| Building Use | | | | | | | | | | |
| Equipment Use | | | | \$1,289 | \$1,521 | | \$1,907 | | | |
| City Attorney | | | | | | | | | | |
| Human Resources | \$1,279 | \$640 | \$6,397 | \$12,154 | \$7,677 | \$6,397 | \$6,397 | \$5,438 | \$6,078 | \$16,632 |
| IT - Operations | | \$3,863 | \$7,728 | \$11,591 | \$11,591 | \$11,591 | \$15,454 | \$11,591 | \$7,728 | |
| Mayor and Council | | | \$6,126 | | | | | | | |
| City Clerk | | | \$2,566 | | | | | | | |
| City Manager - Admin | \$4,292 | \$1,783 | \$54,942 | \$4,443 | \$14,105 | \$7,603 | \$27,738 | \$8,761 | \$9,162 | \$4,482 |
| CPDS - Executive | | | | | | | | | | |
| Finance - Admin | \$8,542 | \$13,994 | \$16,743 | \$18,853 | \$21,692 | \$20,800 | \$22,322 | \$26,878 | \$27,017 | \$22,724 |
| IT - Voice Comm & GIS | | | | | | | | | | |
| Special Ops Bureau - Mgmt & Supt | | | | | | | | | | |
| Special Ops Bureau | | | | | | | | | | |
| Rec and Parks - Admin | \$29,272 | \$24,295 | \$22,831 | \$65,861 | \$65,861 | \$56,202 | \$65,861 | \$9,660 | \$9,660 | \$43,615 |
| Rec Svcs - Admin | \$60,053 | \$55,989 | \$46,146 | | | | | \$72,063 | \$72,063 | \$60,053 |
| Prks & OS - Admin | | | | \$4,119 | \$5,950 | \$2,288 | \$6,179 | | | |
| Comm Svcs - Admin | | | | | | | | | | |
| Facilities | | | | \$152,798 | \$192,157 | \$88,510 | \$220,797 | | | |
| Office of Chief - Mgmt & Support | | | | | | | | | | |
| Public Works - Mgmt & Support | | | | | | | | | | |
| Fleet Services | | | | | | | | | | |
| Non-Departmental | \$4,114 | \$2,125 | \$13,171 | \$21,950 | \$15,552 | \$12,341 | \$14,212 | \$13,693 | \$13,432 | \$29,907 |
| Prks & OS - Hort Svcs | | | | \$2,763 | \$2,763 | \$2,760 | \$2,763 | | | |
| Prks & OS - Parks West Svcs | | | | \$1,567 | \$1,567 | \$1,567 | \$1,567 | | | |
| Prks & OS - Parks East Svcs | | | | \$6,874 | \$6,874 | \$6,873 | \$6,874 | | | |
| Prks & OS - ROW Svcs | | | | \$5,830 | \$5,830 | \$5,832 | \$5,830 | | | |
| Subtotal | <u>\$107,552</u> | <u>\$102,689</u> | <u>\$176,650</u> | <u>\$310,092</u> | <u>\$353,140</u> | <u>\$222,764</u> | <u>\$397,901</u> | <u>\$148,084</u> | <u>\$145,140</u> | <u>\$177,413</u> |
| Proposed Costs | \$107,552 | \$102,689 | \$176,650 | \$310,092 | \$353,140 | \$222,764 | \$397,901 | \$148,084 | \$145,140 | \$177,413 |

Allocated Costs by Department

| Central Service Departments | <u>Sr Citz Srvs Sr.</u> <u>Ctr. Ops</u> | <u>Sr Citz Srvs Sr.</u> <u>Citz Soc Serv</u> | <u>Sr Citz Srvs Sr.</u> <u>Citz Rec</u> | <u>Sr Citz Srvs Sr.</u> <u>Citz Sprts &</u> <u>Exer</u> | <u>Rec Srvs Adult</u> <u>Sports</u> | <u>Rec Srvs Youth</u> <u>Sports</u> | <u>Prks & OS</u> <u>Forestry Dev</u> <u>Review</u> | <u>Prks & OS</u> <u>Athletic Field</u> <u>Srvs</u> | <u>Fac Swim Ctr</u> | <u>Comm Srvs</u> <u>Youth & family</u> <u>Srvs</u> |
|----------------------------------|--|---|--|---|--|--|--|--|---------------------|--|
| Building Use | | | | | | | | | | |
| Equipment Use | \$3,616 | | | | | | | | \$5,243 | |
| City Attorney | | | | | | | \$22,734 | | | |
| Human Resources | \$15,993 | \$22,710 | \$5,758 | \$4,798 | \$4,798 | \$6,397 | \$6,397 | \$23,989 | \$29,746 | \$11,194 |
| IT - Operations | \$11,591 | \$19,318 | \$7,728 | \$7,728 | \$7,728 | \$7,728 | \$7,728 | \$3,863 | \$30,908 | \$7,728 |
| Mayor and Council | | | | | | | | | \$4,085 | |
| City Clerk | | | | | | | | | \$1,711 | |
| City Manager - Admin | \$29,488 | \$3,633 | \$921 | \$768 | \$16,839 | \$3,211 | \$1,023 | \$3,837 | \$24,094 | \$3,977 |
| CPDS - Executive | | | | | | | | | | |
| Finance - Admin | \$31,402 | \$17,287 | \$14,193 | \$5,425 | \$12,563 | \$14,551 | \$4,654 | \$42,512 | \$54,130 | \$8,140 |
| IT - Voice Comm & GIS | | | | | | | | | | |
| Special Ops Bureau - Mgmt & Supt | | | | | | | | | | |
| Special Ops Bureau | | | | | | | | | | |
| Rec and Parks - Admin | \$19,905 | \$13,758 | \$9,660 | \$9,660 | \$6,147 | \$6,147 | | | \$27,223 | \$9,660 |
| Rec Srvs - Admin | \$20,228 | \$4,064 | \$4,064 | \$4,064 | \$46,146 | \$46,146 | | | | |
| Prks & OS - Admin | | \$4,576 | | | | | \$34,096 | \$39,131 | \$11,671 | |
| Comm Srvs - Admin | | | | | | | | | | \$180,286 |
| Facilities | \$81,912 | | | | | | | | \$64,882 | |
| Office of Chief - Mgmt & Support | | | | | | | | | | |
| Public Works - Mgmt & Support | | | | | | | | | | |
| Fleet Services | | \$33,545 | | | | | | \$139,767 | | \$11,182 |
| Non-Departmental | \$30,402 | \$42,089 | \$11,780 | \$9,236 | \$10,363 | \$15,660 | \$11,560 | \$42,814 | \$66,783 | \$21,292 |
| Prks & OS - Hort Srvs | | | | | | | | | \$50,166 | |
| Prks & OS - Parks West Srvs | \$17,834 | | | | | | | | \$27,744 | |
| Prks & OS - Parks East Srvs | \$8,223 | | | | | | | | | |
| Prks & OS - ROW Srvs | \$21,042 | | | | | | | | | |
| Subtotal | \$291,636 | \$160,980 | \$54,104 | \$41,679 | \$104,584 | \$99,840 | \$88,192 | \$295,913 | \$398,386 | \$253,459 |
| Proposed Costs | \$291,636 | \$160,980 | \$54,104 | \$41,679 | \$104,584 | \$99,840 | \$88,192 | \$295,913 | \$398,386 | \$253,459 |

Rockville FC FY 09/10
Allocated Costs by Department

| Central Service Departments | <u>Comm Svcs Link to Lrng</u> | <u>Water</u> | <u>Sewer</u> | <u>Refuse</u> | <u>Parking</u> | <u>Stormwater Mgmt</u> | <u>CDBG</u> | <u>Town Center Mgmt</u> | <u>Speed Camera</u> | <u>P&R RedGate Golf Crs Crs Ops</u> |
|----------------------------------|-----------------------------------|--------------------|------------------|------------------|------------------|----------------------------|-----------------|-----------------------------|---------------------|---|
| Building Use | | \$1,326 | \$441 | | | \$1,844 | | | | |
| Equipment Use | | | | | | | | | | |
| City Attorney | | \$11,368 | \$11,368 | \$11,368 | \$11,368 | \$11,368 | | \$11,368 | \$11,368 | \$11,368 |
| Human Resources | \$7,997 | \$124,103 | \$54,695 | \$127,302 | \$22,070 | \$69,728 | \$1,919 | \$1,599 | \$22,390 | \$19,191 |
| IT - Operations | \$7,728 | \$35,739 | \$11,204 | \$23,182 | \$1,932 | \$53,201 | | \$1,932 | \$3,863 | \$7,728 |
| Mayor and Council | | \$10,211 | \$6,126 | \$4,085 | \$4,085 | \$4,085 | | \$2,042 | | \$4,083 |
| City Clerk | | \$4,278 | \$2,566 | \$1,711 | \$1,711 | \$1,711 | | \$855 | | \$1,715 |
| City Manager - Admin | \$1,421 | \$43,457 | \$23,213 | \$35,318 | \$12,840 | \$21,027 | \$361 | \$4,842 | \$3,582 | \$18,669 |
| CPDS - Executive | | | | | | | | | | |
| Finance - Admin | \$5,052 | \$322,662 | \$200,541 | \$232,960 | \$271,172 | \$173,661 | \$52,463 | \$8,249 | \$58,136 | \$130,477 |
| IT - Voice Comm & GIS | | | | | | | | | | |
| Special Ops Bureau - Mgmt & Supt | | | | | \$114,876 | | | | \$116,541 | |
| Special Ops Bureau | | | | | | | | | | |
| Rec and Parks - Admin | \$9,660 | | | | \$127,331 | | | \$121,184 | | \$19,905 |
| Rec Svcs - Admin | | | | | | | | | | |
| Prks & OS - Admin | | | | | \$46,912 | | | \$43,250 | | |
| Comm Svcs - Admin | \$128,776 | | | | | | | | | |
| Facilities | | \$68,419 | \$30,918 | \$48,121 | \$38,930 | \$28,263 | | \$38,930 | | \$38,930 |
| Office of Chief - Mgmt & Support | | | | | | | | | | |
| Public Works - Mgmt & Support | | \$314,661 | \$178,100 | \$413,317 | | \$226,389 | | | \$5,190 | |
| Fleet Services | | \$28,769 | \$18,762 | \$75,050 | \$3,752 | \$8,756 | | | \$1,251 | \$10,007 |
| Non-Departmental | \$14,706 | | | | | | | | | |
| Prks & OS - Hort Svcs | | \$1,831 | \$610 | | | \$2,542 | | | | |
| Prks & OS - Parks West Svcs | | \$694 | \$539 | \$881 | | \$401 | | | | |
| Prks & OS - Parks East Svcs | | \$9,165 | \$725 | \$1,177 | | \$559 | | | | |
| Prks & OS - ROW Svcs | | \$23,428 | \$1,839 | \$2,997 | | \$1,403 | | | | |
| Subtotal | <u>\$175,340</u> | <u>\$1,000,111</u> | <u>\$541,647</u> | <u>\$977,469</u> | <u>\$656,979</u> | <u>\$604,938</u> | <u>\$54,743</u> | <u>\$234,251</u> | <u>\$222,321</u> | <u>\$262,073</u> |
| Proposed Costs | \$175,340 | \$1,000,111 | \$541,647 | \$977,469 | \$656,979 | \$604,938 | \$54,743 | \$234,251 | \$222,321 | \$262,073 |

Rockville FC FY 09/10
Allocated Costs by Department

| Central Service Departments | <u>P&R RedGate Golf Crs CH Srvs</u> | <u>Other (0803 - Fleet, 950 Non-Dpt)</u> | <u>Special Activities</u> | <u>Debt Service</u> | <u>Comm Srvs Community Programs</u> | <u>Capital Projects</u> | <u>Other</u> | <u>Prks & OS Urban Forestry</u> | <u>Subtotal</u> | <u>Direct Billed</u> |
|----------------------------------|---|--|-------------------------------|---------------------|---|-------------------------|--------------|---|-----------------|----------------------|
| Building Use | | | | | | | \$39,076 | | \$73,620 | |
| Equipment Use | | | | | | | | | \$21,438 | |
| City Attorney | | | | | | | | \$11,358 | \$466,058 | |
| Human Resources | \$12,154 | | | | | | | \$19,191 | \$1,159,631 | |
| IT - Operations | \$11,591 | | \$396 | | \$11,591 | | | \$3,854 | \$826,702 | |
| Mayor and Council | | | | | | | | | \$196,054 | |
| City Clerk | | | | | | | \$31,915 | | \$114,039 | |
| City Manager - Admin | \$2,012 | \$73 | \$73 | | \$1,460 | | \$39,759 | \$3,070 | \$915,335 | |
| CPDS - Executive | | | | | | | | | \$1,699,483 | |
| Finance - Admin | \$10,298 | \$18,912 | \$20,775 | \$51,372 | \$19,967 | \$118,258 | \$2,280 | \$31,893 | \$2,708,772 | |
| IT - Voice Comm & GIS | | | | | | | | | \$72,585 | |
| Special Ops Bureau - Mgmt & Supt | | | | | | | | | \$231,417 | |
| Special Ops Bureau | | | | | | | | | \$56,854 | |
| Rec and Parks - Admin | \$33,370 | | \$146,358 | | \$36,589 | | \$748,768 | \$19,905 | \$2,173,419 | |
| Rec Srvs - Admin | | | \$74,047 | | | | | | \$766,416 | |
| Prks & OS - Admin | | | | | | | \$639,822 | \$48,510 | \$1,008,932 | |
| Comm Srvs - Admin | | | | | \$152,224 | | | | \$461,286 | |
| Facilities | | | | | | | \$841,427 | | \$2,104,009 | |
| Office of Chief - Mgmt & Support | | | | | | | | | \$1,246,519 | |
| Public Works - Mgmt & Support | | | | | | | | | \$1,616,034 | |
| Fleet Services | | | | | | | | | \$1,426,616 | |
| Non-Departmental | | | | | \$6,545 | | | \$11,474 | \$1,105,894 | |
| Prks & OS - Hort Srvs | | | | | | | \$746,526 | | \$955,896 | |
| Prks & OS - Parks West Srvs | | | | | | | \$564,092 | | \$619,523 | |
| Prks & OS - Parks East Srvs | | | | | | | \$586,452 | | \$649,748 | |
| Prks & OS - ROW Srvs | | | | | | | \$440,707 | | \$539,473 | |
| Subtotal | \$69,425 | \$18,985 | \$241,649 | \$51,372 | \$228,376 | \$118,258 | \$4,680,824 | \$216,346 | \$23,215,753 | |
| Proposed Costs | \$69,425 | \$18,985 | \$241,649 | \$51,372 | \$228,376 | \$118,258 | \$4,680,824 | \$216,346 | \$23,215,753 | |

Rockville FC FY 09/10
Allocated Costs by Department

| Central Service Departments | <u>Unallocated</u> | <u>Total</u> |
|----------------------------------|--------------------|---------------------|
| Building Use | | \$73,620 |
| Equipment Use | | \$21,438 |
| City Attorney | | \$466,058 |
| Human Resources | | \$1,159,631 |
| IT - Operations | | \$826,702 |
| Mayor and Council | | \$196,054 |
| City Clerk | \$112,508 | \$226,547 |
| City Manager - Admin | \$693,431 | \$1,608,766 |
| CPDS - Executive | | \$1,699,483 |
| Finance - Admin | | \$2,708,772 |
| IT - Voice Comm & GIS | | \$72,585 |
| Special Ops Bureau - Mgmt & Supt | | \$231,417 |
| Special Ops Bureau | \$3,816,538 | \$3,873,392 |
| Rec and Parks - Admin | | \$2,173,419 |
| Rec Svcs - Admin | | \$766,416 |
| Prks & OS - Admin | | \$1,008,932 |
| Comm Svcs - Admin | | \$461,286 |
| Facilities | | \$2,104,009 |
| Office of Chief - Mgmt & Support | | \$1,246,519 |
| Public Works - Mgmt & Support | | \$1,616,034 |
| Fleet Services | | \$1,426,616 |
| Non-Departmental | \$725,507 | \$1,831,401 |
| Prks & OS - Hort Svcs | | \$955,896 |
| Prks & OS - Parks West Svcs | | \$619,523 |
| Prks & OS - Parks East Svcs | | \$649,748 |
| Prks & OS - ROW Svcs | | \$539,473 |
| Subtotal | <u>\$5,347,984</u> | <u>\$28,563,737</u> |
| Proposed Costs | \$5,347,984 | \$28,563,737 |

Rockville FC FY 09/10
Summary of Allocated Costs

| Departments | <u>Total Expenditures</u> | <u>Cost Adjustments</u> | <u>Total Allocated</u> |
|---------------------------------------|---------------------------|-------------------------|------------------------|
| Building Use | | \$173,271 | |
| Equipment Use | | \$1,193,284 | |
| City Attorney | \$908,500 | | |
| Human Resources | \$1,319,400 | | |
| IT - Operations | \$2,388,300 | | |
| Mayor and Council | \$242,600 | | |
| City Clerk | \$401,800 | | |
| City Manager - Admin | \$3,501,000 | (\$46,000) | |
| CPDS - Executive | \$647,800 | | |
| Finance - Admin | \$2,423,400 | | |
| IT - Voice Comm & GIS | \$488,800 | | |
| Special Ops Bureau - Mgmt & Supt | \$389,600 | | |
| Special Ops Bureau | \$2,715,800 | | |
| Rec and Parks - Admin | \$614,300 | | |
| Rec Svcs - Admin | \$524,200 | (\$120,000) | |
| Prks & OS - Admin | \$570,100 | | |
| Comm Svcs - Admin | \$282,900 | | |
| Facilities | \$2,857,200 | | |
| Office of Chief - Mgmt & Support | \$368,000 | | |
| Public Works - Mgmt & Support | \$466,330 | | |
| Fleet Services | \$1,301,950 | | |
| Non-Departmental | \$12,009,902 | (\$9,330,000) | |
| Prks & OS - Hort Svcs | \$838,400 | | |
| Prks & OS - Parks West Svcs | \$514,400 | | |
| Prks & OS - Parks East Svcs | \$458,200 | | |
| Prks & OS - ROW Svcs | \$460,300 | | |
| CPDS Housing | | | \$97,932 |
| P&Z - Development Review | | | \$515,496 |
| P&Z - Zoning Ordinance | | | \$406,254 |
| P&Z - Historic Preservation | | | \$158,209 |
| Insp Svcs - Apps, Processing, Permits | | | \$710,153 |
| Inspection and Code Enforcement | | | \$578,507 |
| Long Range Planning | | | \$471,098 |
| Office of Chief - Comm Svcs Office | | | \$142,806 |
| Police - Field Services | | | \$1,628,947 |
| Police - Administrative Services | | | \$403,848 |
| PW - Contract Management | | | \$351,909 |
| Traffic and Transportation | | | \$414,233 |
| Ops and Maintenance | | | \$1,133,979 |
| Engineering | | | \$189,366 |
| Environmental Management | | | \$173,463 |
| Rec and Parks Capital Projects | | | \$399,152 |
| Rec and Parks Special Events | | | \$309,986 |
| Fac Civic Ctr Complex | | | \$544,704 |
| Rec Svcs Afterschool | | | \$151,963 |
| Rec Svcs Teens | | | \$148,443 |

Rockville FC FY 09/10
Summary of Allocated Costs

| Departments | <u>Total Expenditures</u> | <u>Cost Adjustments</u> | <u>Total Allocated</u> |
|-----------------------------------|---------------------------|-------------------------|------------------------|
| Rec Svcs Summer Plygrnds | | | \$107,552 |
| Rec Svcs Outdoor Rec | | | \$102,689 |
| Rec Svcs Arts | | | \$176,650 |
| Fac Lincoln Park comm Ctr | | | \$310,092 |
| Fac Twinbrook Comm Rec Ctr | | | \$353,140 |
| Fac Croydon Creek Nature Ctr | | | \$222,764 |
| Fac Thomas Farm Comm Ctr | | | \$397,901 |
| Rec Svcs Summer Camps | | | \$148,084 |
| Rec Svcs Classes | | | \$145,140 |
| Rec Svcs Childcare | | | \$177,413 |
| Sr Citz Svcs Sr. Ctr. Ops | | | \$291,636 |
| Sr Citz Svcs Sr Citz Soc Serv | | | \$160,980 |
| Sr Citz Svcs Sr Citz Rec | | | \$54,104 |
| Sr Citz Svcs Sr Citz Sprts & Exer | | | \$41,679 |
| Rec Svcs Adult Sports | | | \$104,584 |
| Rec Svcs Youth Sports | | | \$99,840 |
| Prks & OS Forestry Dev Review | | | \$88,192 |
| Prks & OS Athletic Field Svcs | | | \$295,913 |
| Fac Swim Ctr | | | \$398,386 |
| Comm Svcs Youth & family Svcs | | | \$253,459 |
| Comm Svcs Link to Lrng | | | \$175,340 |
| Water | | | \$1,000,111 |
| Sewer | | | \$541,647 |
| Refuse | | | \$977,469 |
| Parking | | | \$656,979 |
| Stormwater Mgmt | | | \$604,938 |
| CDBG | | | \$54,743 |
| Town Center Mgmt | | | \$234,251 |
| Speed Camera | | | \$222,321 |
| P&R RedGate Golf Crs Crs Ops | | | \$262,073 |
| P&R RedGate Golf Crs CH Svcs | | | \$69,425 |
| Other (0803 - Fleet, 950 Non-Dpt) | | | \$18,985 |
| Special Activities | | | \$241,649 |
| Debt Service | | | \$51,372 |
| Comm Svcs Community Programs | | | \$228,376 |
| Capital Projects | | | \$118,258 |
| Other | | | \$4,680,824 |
| Prks & OS Urban Forestry | | | \$216,346 |
| Unallocated | | | \$5,347,984 |
| Direct Billed | | | |
| Total | \$36,693,182 | (\$8,129,445) | \$28,563,737 |

Detail of Allocated Costs

| Departments | <u>Building Use</u> | <u>Equipment Use</u> | <u>City Attorney</u> | <u>Human Resources</u> | <u>IT - Operations</u> | <u>Mayor and Council</u> | <u>City Clerk</u> | <u>City Manager - Admin</u> | <u>CPDS - Executive</u> | <u>Finance - Admin</u> |
|---------------------------------------|---------------------|----------------------|----------------------|------------------------|------------------------|--------------------------|-------------------|-----------------------------|-------------------------|------------------------|
| Schedule: | 1.006 | 2.005 | 3.004 | 4.004 | 5.010 | 6.004 | 7.005 | 8.017 | 9.004 | 10.010 |
| Building Use | (\$173,271) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equipment Use | \$0 | (\$1,193,284) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| City Attorney | \$1,437 | \$0 | (\$1,139,568) | \$12,644 | \$16,482 | \$27,803 | \$16,856 | \$87,571 | \$0 | \$12,108 |
| Human Resources | \$2,471 | \$0 | \$102,305 | (\$1,740,015) | \$85,716 | \$2,317 | \$1,405 | \$42,166 | \$0 | \$77,341 |
| IT - Operations | \$4,524 | \$78,146 | \$5,683 | \$49,577 | (\$2,786,110) | \$4,634 | \$2,809 | \$32,583 | \$0 | \$114,271 |
| Mayor and Council | \$0 | \$0 | \$113,673 | \$0 | \$19,318 | (\$590,244) | \$164,971 | \$26,959 | \$0 | \$14,520 |
| City Clerk | \$0 | \$0 | \$51,153 | \$9,595 | \$19,318 | \$8,169 | (\$559,725) | \$26,966 | \$0 | \$13,743 |
| City Manager - Admin | \$7,186 | \$33,317 | \$76,729 | \$89,559 | \$168,356 | \$40,845 | \$17,109 | (\$4,320,005) | \$0 | \$140,453 |
| CPDS - Executive | \$7,084 | \$24,344 | \$102,305 | \$15,993 | \$317,542 | \$44,930 | \$18,819 | \$247,146 | (\$1,699,483) | \$64,772 |
| Finance - Admin | \$7,827 | \$2,336 | \$79,571 | \$68,768 | \$533,745 | \$112,323 | \$47,050 | \$384,674 | \$0 | (\$3,980,951) |
| IT - Voice Comm & GIS | \$0 | \$0 | \$0 | \$6,397 | \$139,339 | \$0 | \$0 | \$1,023 | \$0 | \$25,449 |
| Special Ops Bureau - Mgmt & Supt | \$0 | \$0 | \$0 | \$9,595 | \$117,840 | \$0 | \$0 | \$3,780 | \$0 | \$55,735 |
| Special Ops Bureau | \$0 | \$0 | \$0 | \$81,565 | \$0 | \$0 | \$0 | \$13,049 | \$0 | \$20,026 |
| Rec and Parks - Admin | \$32,099 | \$2,296 | \$56,836 | \$12,154 | \$182,663 | \$69,436 | \$29,085 | \$1,260,230 | \$0 | \$94,263 |
| Rec Svcs - Admin | \$0 | \$0 | \$22,734 | \$12,794 | \$23,182 | \$4,085 | \$1,711 | \$27,146 | \$0 | \$25,526 |
| Prks & OS - Admin | \$0 | \$361,604 | \$11,368 | \$19,191 | \$19,318 | \$2,042 | \$855 | \$11,811 | \$0 | \$38,986 |
| Comm Svcs - Admin | \$0 | \$0 | \$11,368 | \$9,595 | \$7,728 | \$4,085 | \$1,711 | \$15,350 | \$0 | \$23,306 |
| Facilities | \$0 | \$0 | \$0 | \$49,897 | \$23,182 | \$20,422 | \$8,554 | \$53,968 | \$0 | \$104,359 |
| Office of Chief - Mgmt & Support | \$27,103 | \$241,240 | \$5,683 | \$9,595 | \$192,093 | \$30,634 | \$12,832 | \$196,599 | \$0 | \$60,687 |
| Public Works - Mgmt & Support | \$9,398 | \$428,563 | \$34,102 | \$13,114 | \$70,404 | \$12,254 | \$5,133 | \$239,635 | \$0 | \$77,139 |
| Fleet Services | \$522 | \$0 | \$0 | \$27,188 | \$11,591 | \$10,211 | \$4,278 | \$27,281 | \$0 | \$119,863 |
| Non-Departmental | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$54,694 |
| Prks & OS - Hort Svcs | \$0 | \$0 | \$0 | \$22,390 | \$7,728 | \$0 | \$0 | \$3,582 | \$0 | \$49,681 |
| Prks & OS - Parks West Svcs | \$0 | \$0 | \$0 | \$25,589 | \$0 | \$0 | \$0 | \$4,093 | \$0 | \$27,681 |
| Prks & OS - Parks East Svcs | \$0 | \$0 | \$0 | \$20,791 | \$0 | \$0 | \$0 | \$3,325 | \$0 | \$34,592 |
| Prks & OS - ROW Svcs | \$0 | \$0 | \$0 | \$14,393 | \$3,863 | \$0 | \$0 | \$2,302 | \$0 | \$22,984 |
| CPDS Housing | \$0 | \$0 | \$5,683 | \$4,478 | \$7,728 | \$0 | \$0 | \$717 | \$64,305 | \$6,673 |
| P&Z - Development Review | \$0 | \$0 | \$79,571 | \$22,390 | \$27,045 | \$2,042 | \$855 | \$8,168 | \$321,524 | \$12,027 |
| P&Z - Zoning Ordinance | \$0 | \$0 | \$11,368 | \$9,595 | \$15,454 | \$55,141 | \$23,097 | \$125,367 | \$137,796 | \$10,388 |
| P&Z - Historic Preservation | \$0 | \$0 | \$5,683 | \$5,758 | \$7,728 | \$6,126 | \$2,566 | \$31,076 | \$82,677 | \$5,617 |
| Insp Svcs - Apps, Processing, Permits | \$0 | \$0 | \$11,368 | \$31,985 | \$50,227 | \$4,085 | \$1,711 | \$14,290 | \$459,320 | \$16,716 |
| Inspection and Code Enforcement | \$0 | \$0 | \$56,836 | \$25,589 | \$57,954 | \$0 | \$0 | \$4,871 | \$367,456 | \$19,066 |
| Long Range Planning | \$0 | \$0 | \$11,368 | \$18,552 | \$27,045 | \$26,549 | \$11,120 | \$62,589 | \$266,405 | \$12,445 |
| Office of Chief - Comm Svcs Office | \$27,103 | \$0 | \$0 | \$3,199 | \$3,863 | \$0 | \$0 | \$1,735 | \$0 | \$2,982 |
| Police - Field Services | \$0 | \$0 | \$11,368 | \$124,743 | \$30,908 | \$0 | \$0 | \$20,627 | \$0 | \$82,127 |
| Police - Administrative Services | \$0 | \$0 | \$11,368 | \$31,985 | \$19,318 | \$0 | \$0 | \$5,832 | \$0 | \$57,615 |
| PW - Contract Management | \$1,013 | \$0 | \$11,368 | \$23,350 | \$58,920 | \$8,169 | \$3,421 | \$24,989 | \$0 | \$27,166 |
| Traffic and Transportation | \$2,006 | \$0 | \$45,469 | \$28,786 | \$30,908 | \$14,296 | \$5,988 | \$45,458 | \$0 | \$57,029 |
| Ops and Maintenance | \$0 | \$0 | \$0 | \$68,768 | \$5,988 | \$2,042 | \$855 | \$17,015 | \$0 | \$107,310 |
| Engineering | \$811 | \$0 | \$34,102 | \$8,796 | \$14,488 | \$16,338 | \$6,844 | \$38,097 | \$0 | \$17,406 |
| Environmental Management | \$0 | \$0 | \$34,102 | \$4,478 | \$32,454 | \$14,296 | \$5,988 | \$32,822 | \$0 | \$13,069 |
| Rec and Parks Capital Projects | \$0 | \$0 | \$11,368 | \$6,397 | \$7,728 | \$0 | \$0 | \$2,480 | \$0 | \$3,685 |
| Rec and Parks Special Events | \$0 | \$0 | \$0 | \$15,993 | \$11,591 | \$2,042 | \$855 | \$8,013 | \$0 | \$41,934 |
| Fac Civic Ctr Complex | \$0 | \$7,862 | \$0 | \$30,386 | \$34,773 | \$0 | \$0 | \$22,883 | \$0 | \$51,232 |

Detail of Allocated Costs

| Departments | <u>IT - Voice Comm</u> <u>& GIS</u> | <u>Special Ops</u> <u>Bureau - Mgmt &</u> <u>Supt</u> | <u>Special Ops</u> <u>Bureau</u> | <u>Rec and Parks -</u> <u>Admin</u> | <u>Rec Svcs -</u> <u>Admin</u> | <u>Prks & OS -</u> <u>Admin</u> | <u>Comm Svcs -</u> <u>Admin</u> | <u>Facilities</u> | <u>Office of Chief -</u> <u>Mgmt & Support</u> | <u>Public Works -</u> <u>Mgmt & Support</u> |
|---------------------------------------|--|---|-------------------------------------|--|-----------------------------------|--|------------------------------------|-------------------|---|--|
| Schedule: | 11.005 | 12.004 | 13.004 | 14.004 | 15.004 | 16.004 | 17.005 | 18.017 | 19.004 | 20.005 |
| Building Use | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equipment Use | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| City Attorney | \$5,874 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$13,854 | \$0 | \$0 |
| Human Resources | \$15,941 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$24,743 | \$0 | \$0 |
| IT - Operations | \$25,731 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$44,535 | \$0 | \$0 |
| Mayor and Council | \$5,173 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| City Clerk | \$10,068 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| City Manager - Admin | \$38,170 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$69,271 | \$0 | \$0 |
| CPDS - Executive | \$94,587 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$68,281 | \$0 | \$0 |
| Finance - Admin | \$34,542 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$130,834 | \$0 | \$0 |
| IT - Voice Comm & GIS | (\$753,263) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Special Ops Bureau - Mgmt & Supt | \$0 | (\$655,958) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$60,648 | \$0 |
| Special Ops Bureau | \$0 | \$424,541 | (\$3,873,392) | \$0 | \$0 | \$0 | \$0 | \$0 | \$515,504 | \$0 |
| Rec and Parks - Admin | \$203,870 | \$0 | \$0 | (\$2,794,268) | \$14,556 | \$0 | \$0 | \$139,776 | \$0 | \$0 |
| Rec Svcs - Admin | \$0 | \$0 | \$0 | \$219,242 | (\$780,972) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Prks & OS - Admin | \$0 | \$0 | \$0 | \$171,239 | \$0 | (\$1,261,795) | \$0 | \$0 | \$0 | \$0 |
| Comm Svcs - Admin | \$0 | \$0 | \$0 | \$87,815 | \$0 | \$0 | (\$461,286) | \$0 | \$0 | \$0 |
| Facilities | \$0 | \$0 | \$0 | \$117,965 | \$0 | \$53,776 | \$0 | (\$3,375,931) | \$0 | \$0 |
| Office of Chief - Mgmt & Support | \$10,491 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$612,736 | (\$1,822,671) | \$0 |
| Public Works - Mgmt & Support | \$236,231 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$88,770 | \$0 | (\$1,712,964) |
| Fleet Services | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$79,122 | \$0 | \$96,930 |
| Non-Departmental | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Prks & OS - Hort Svcs | \$0 | \$0 | \$0 | \$6,147 | \$0 | \$53,319 | \$0 | \$0 | \$0 | \$0 |
| Prks & OS - Parks West Svcs | \$0 | \$0 | \$0 | \$6,147 | \$0 | \$43,936 | \$0 | \$0 | \$0 | \$0 |
| Prks & OS - Parks East Svcs | \$0 | \$0 | \$0 | \$6,147 | \$0 | \$48,513 | \$0 | \$0 | \$0 | \$0 |
| Prks & OS - ROW Svcs | \$0 | \$0 | \$0 | \$6,147 | \$0 | \$53,319 | \$0 | \$0 | \$0 | \$0 |
| CPDS Housing | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| P&Z - Development Review | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| P&Z - Zoning Ordinance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| P&Z - Historic Preservation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Insp Svcs - Apps, Processing, Permits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Inspection and Code Enforcement | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Long Range Planning | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Office of Chief - Comm Svcs Office | \$72,585 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$24,930 | \$0 |
| Police - Field Services | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$972,285 | \$0 |
| Police - Administrative Services | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$249,304 | \$0 |
| PW - Contract Management | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$83,246 |
| Traffic and Transportation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$21,964 | \$0 | \$102,632 |
| Ops and Maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$37,271 | \$0 | \$245,175 |
| Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$8,880 | \$0 | \$31,360 |
| Environmental Management | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$15,964 |
| Rec and Parks Capital Projects | \$0 | \$0 | \$0 | \$195,241 | \$60,956 | \$99,086 | \$0 | \$0 | \$0 | \$0 |
| Rec and Parks Special Events | \$0 | \$0 | \$56,854 | \$89,864 | \$20,228 | \$11,671 | \$0 | \$0 | \$0 | \$0 |
| Fac Civic Ctr Complex | \$0 | \$0 | \$0 | \$42,736 | \$0 | \$11,671 | \$0 | \$100,900 | \$0 | \$0 |

Detail of Allocated Costs

| Departments | <u>Fleet Services</u> | <u>Non-Departmental</u> | <u>Prks & OS - Hort Srvs</u> | <u>Prks & OS - Parks West Srvs</u> | <u>Prks & OS - Parks East Srvs</u> | <u>Prks & OS - ROW Srvs</u> | <u>Total Plan Allocated</u> |
|---------------------------------------|-----------------------|-------------------------|----------------------------------|--|--|---------------------------------|-----------------------------|
| Schedule: | 21.005 | 22.006 | 23.010 | 24.010 | 25.011 | 26.011 | |
| Building Use | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equipment Use | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| City Attorney | \$0 | \$34,505 | \$1,275 | \$117 | \$152 | \$390 | \$0 |
| Human Resources | \$0 | \$62,796 | \$2,186 | \$218 | \$283 | \$727 | \$0 |
| IT - Operations | \$0 | \$29,138 | \$4,008 | \$386 | \$500 | \$1,285 | \$0 |
| Mayor and Council | \$0 | \$3,030 | \$0 | \$0 | \$0 | \$0 | \$0 |
| City Clerk | \$0 | \$18,913 | \$0 | \$0 | \$0 | \$0 | \$0 |
| City Manager - Admin | \$10,186 | \$164,149 | \$6,377 | \$587 | \$759 | \$1,952 | \$0 |
| CPDS - Executive | \$5,093 | \$31,249 | \$6,286 | \$579 | \$749 | \$1,924 | \$0 |
| Finance - Admin | \$10,186 | \$129,848 | \$6,559 | \$1,653 | \$2,139 | \$5,496 | \$0 |
| IT - Voice Comm & GIS | \$5,093 | \$87,162 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Special Ops Bureau - Mgmt & Supt | \$0 | \$18,760 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Special Ops Bureau | \$45,829 | \$57,078 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Rec and Parks - Admin | \$40,741 | \$25,272 | \$6,468 | \$1,819 | \$2,354 | \$6,050 | \$0 |
| Rec Srvs - Admin | \$15,278 | \$25,074 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Prks & OS - Admin | \$20,370 | \$34,911 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Comm Srvs - Admin | \$0 | \$17,428 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Facilities | \$50,926 | \$35,682 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Office of Chief - Mgmt & Support | \$0 | \$18,491 | \$24,049 | \$2,214 | \$2,864 | \$7,360 | \$0 |
| Public Works - Mgmt & Support | \$5,093 | \$24,814 | \$1,308 | \$120 | \$156 | \$400 | \$0 |
| Fleet Services | (\$1,741,633) | \$55,629 | \$0 | \$1,258 | \$1,628 | \$4,182 | \$0 |
| Non-Departmental | \$0 | (\$2,734,596) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Prks & OS - Hort Srvs | \$22,362 | \$10,803 | (\$1,014,412) | \$0 | \$0 | \$0 | \$0 |
| Prks & OS - Parks West Srvs | \$0 | \$6,628 | \$0 | (\$628,474) | \$0 | \$0 | \$0 |
| Prks & OS - Parks East Srvs | \$83,860 | \$5,904 | \$0 | \$0 | (\$661,332) | \$0 | \$0 |
| Prks & OS - ROW Srvs | \$0 | \$5,931 | \$0 | \$0 | \$0 | (\$569,239) | \$0 |
| CPDS Housing | \$0 | \$8,348 | \$0 | \$0 | \$0 | \$0 | \$97,932 |
| P&Z - Development Review | \$0 | \$41,874 | \$0 | \$0 | \$0 | \$0 | \$515,496 |
| P&Z - Zoning Ordinance | \$0 | \$18,048 | \$0 | \$0 | \$0 | \$0 | \$406,254 |
| P&Z - Historic Preservation | \$0 | \$10,978 | \$0 | \$0 | \$0 | \$0 | \$158,209 |
| Insp Svcs - Apps, Processing, Permits | \$61,497 | \$58,954 | \$0 | \$0 | \$0 | \$0 | \$710,153 |
| Inspection and Code Enforcement | \$0 | \$46,735 | \$0 | \$0 | \$0 | \$0 | \$578,507 |
| Long Range Planning | \$0 | \$35,025 | \$0 | \$0 | \$0 | \$0 | \$471,098 |
| Office of Chief - Comm Svcs Office | \$0 | \$6,409 | \$0 | \$0 | \$0 | \$0 | \$142,806 |
| Police - Field Services | \$324,259 | \$62,630 | \$0 | \$0 | \$0 | \$0 | \$1,628,947 |
| Police - Administrative Services | \$0 | \$28,426 | \$0 | \$0 | \$0 | \$0 | \$403,848 |
| PW - Contract Management | \$67,088 | \$43,179 | \$0 | \$0 | \$0 | \$0 | \$351,909 |
| Traffic and Transportation | \$22,362 | \$32,922 | \$2,769 | \$275 | \$391 | \$978 | \$414,233 |
| Ops and Maintenance | \$519,933 | \$125,708 | \$0 | \$684 | \$910 | \$2,320 | \$1,133,979 |
| Engineering | \$0 | \$10,460 | \$1,120 | \$111 | \$158 | \$395 | \$189,366 |
| Environmental Management | \$11,182 | \$9,108 | \$0 | \$0 | \$0 | \$0 | \$173,463 |
| Rec and Parks Capital Projects | \$0 | \$12,211 | \$0 | \$0 | \$0 | \$0 | \$399,152 |
| Rec and Parks Special Events | \$16,772 | \$34,169 | \$0 | \$0 | \$0 | \$0 | \$309,986 |
| Fac Civic Ctr Complex | \$5,591 | \$61,852 | \$139,283 | \$0 | \$14,493 | \$21,042 | \$544,704 |

Rockville FC FY 09/10
Summary of allocation basis

Department

1 - Building Use

- 1.003 City Hall
- 1.004 Maint. Complex
- 1.005 Civic Center

2 - Equipment Use

- 2.003 Machinery / Equipment
- 2.004 Vehicles

1104000100 - City Attorney

- 3.003 Legal Advice

1104502101 - Human Resources

- 4.003 HR Services

1107500100 - IT - Operations

- 5.003 IT Infrastructure / Support
- 5.004 GIS / Voice Dept. Admin
- 5.005 ERP
- 5.006 Recreation Registration
- 5.007 Permitting
- 5.008 Police Applications
- 5.009 Telecommunications / Regulatory Support

1105000100 - Mayor and Council

- 6.003 Legislative & Policy Making

1105001100 - City Clerk

- 7.003 M&C Support
- 7.004 Agendas & Meetings

1105500101 - City Manager - Admin

- 8.003 Administration
- 8.004 Management Systems A
- 8.005 Organizational Development
- 8.006 PIO
- 8.007 Website and Intranet
- 8.008 Cable TV
- 8.009 Citywide Graphics
- 8.010 Rec & Park Graphics
- 8.011 Citywide Printing
- 8.012 Rec & Park Printing
- 8.013 Rec & Park Guide / Sr. Center mailing
- 8.014 Postage - Metered
- 8.015 Citywide Copy Center
- 8.016 Rec & Park Copy Center

1106000100 - CPDS - Executive

Basis of allocation

Square Footage Occupied by Department
Square Footage Occupied by Department
Square Footage Occupied by Department

Cost of Equipment in Each Department (General Fund)
Cost of Vehicles in Each Department (General Fund)

Estimated level of effort

Number of FTE's - All Departments

of PC's per Department
Direct to IT - GIS / Voice
Staff time supporting HR and Finance
Direct to Recreation
Amount Paid for Permits by Department / Cost Center
Direct to Police
Level of Support for fees Charged by User Departments

of Agenda Items, Board / Committee Appointments, Public Hearings

Direct Allocation to Mayor and Council
of Agenda Items, Board / Committee Appointments, Public Hearings

of Agenda Items, Board / Committee Appointments, Public Hearings
of Agenda Items, Board / Committee Appointments, Public Hearings
Number of FTE per Department / Division
PIO Activities per Department
Web Updates Per Department
Programming Hours Per Department
of Graphic Jobs Per Department
Direct to Rec and Parks
of Print Impressions per Department
Direct to Rec and Parks
Budgeted Postage per Department per Known Publications
Budgeted Postage per Department
of Copies per Department
Direct to Rec and Parks

Rockville FC FY 09/10
Summary of allocation basis

Department

Basis of allocation

9.003 Department Administration

Number of FTE's in Departments Supervised - Planning & Zoning, Long Range Planning & Implementation, Management & Support, Inspection Services

1107000100 - Finance - Admin

- 10.003 Budget
- 10.004 Accounting & Audit
- 10.005 Systems Support & Control
- 10.006 Revenue
- 10.007 Revenue Speed Camera / Parking
- 10.008 Purchasing & Contracts
- 10.009 Stockroom

Expenditures by Department / Division
 # of Account Transactions
 # of Systems Support Transactions
 Cash Receipt transactions by General Fund Departments only
 Split 50/50 between Speed Camera and Parking Funds
 # of PO's & Pcards issued
 Stockroom orders by Department / Division

1107500400 - IT - Voice Comm & GIS

- 11.003 Voice Communications Operations
- 11.004 GIS Operations

of Telephone and Analog Devices per Department / Division
of GIS Users per Department

1108001401 - Special Ops Bureau - Mgmt & Supt

- 12.003 Special Ops Admin

of FTE in Divisions Supervised

1108001402 - Special Ops Bureau

- 13.003 Police Overtime

Direct to Rec and Park Special Events

1109000101 - Rec and Parks - Admin

- 14.003 Department Administration

Overall Percentage of Staff Time Spent Managing Cost Centers

1109001001 - Rec Svcs - Admin

- 15.003 Rec Svcs Admin

Overall Percentage of Staff Time Spent Managing Cost Centers

1109007501 - Prks & OS - Admin

- 16.003 Parks Admin

Overall Percentage of Staff Time Spent Managing Cost Centers

1109009100 - Comm Svcs - Admin

- 17.003 CP Admin
- 17.004 CP Admin - Caregivers

of FTE's in divisions Supervised
Direct allocation to Community Programs

1109008511 - Facilities

- 18.003 City Hall
- 18.004 Maintenance Complex
- 18.005 Civic Center
- 18.006 Water Plant
- 18.007 Senior Center
- 18.008 Swim Center
- 18.009 Golf
- 18.010 20 Courthouse
- 18.011 30 Courthouse

Square Footage Occupied by Department
 Square Footage Occupied by Department
 Direct Allocation to Civic Center
 Direct Allocation to Water Fund
 Direct Allocation to Senior Center
 Direct Allocation to Swim Center
 Direct Allocation to RedGate Golf Course
 Direct Allocation to Police
 Square Footage Occupied by Department

Rockville FC FY 09/10
Summary of allocation basis

Department

18.012 TSMD
18.013 Garages
18.014 Rec Centers (large)

18.015 Rec Centers - Other
18.016 Other

1108001001 - Office of Chief - Mgmt & Support

19.003 Police Administration

1108500100 - Public Works - Mgmt & Support

20.003 PW Admin A
20.004 PW Admin B

1108500803 - Fleet Services

21.003 Fleet Overhead
21.004 General Fund Fleet Services

1109500100 - Non-Departmental

22.003 WC, Unemployment, & disability Insurance
22.004 Banking Services
22.005 Contingency

1109007522 - Prks & OS - Hort Svcs

23.003 City Hall
23.004 Civic Center
23.005 Senior Center
23.006 Swim Center
23.007 Rec Center (large)

23.008 Rec Center (other)
23.009 Other

1109007530 - Prks & OS - Parks West Svcs

24.003 Senior Center
24.004 City Hall
24.005 Maint. Complex
24.006 Swim Center
24.007 Rec. Center (Large)

24.008 Rec Center (other)
24.009 Other

1109007532 - Prks & OS - Parks East Svcs

25.003 City Hall
25.004 Maintenance Complex
25.005 Civic Center
25.006 Water Plant
25.007 Senior Center

Basis of allocation

Direct Allocation to Town Center Maintenance District
Direct Allocation to Parking Fund
Square Footage of Twinbrook, Thomas Farm, Lincoln Park, and Croydon Centers

Direct Allocation to Other
Direct Allocation to Other

of FTE's in Divisions Supervised

of FTE's in Divisions Supervised
of FTE's in Divisions Supervised (General Fund only)

of Vehicles maintained by Department
Number of Vehicles per General Fund Dept.

of FTE's per Department / Division (General Fund Only)
Budgeted Expenditures by Department / Division (General Fund Only)
Budgeted Expenditures by Department / Division (General Fund Only)

Square Footage Occupied by Department
Direct Allocation to Civic Center
Direct Allocation to Senior Center
Direct Allocation to Swim Center
Equal Distribution to Twinbrook, Thomas Farm, Lincoln Park, and Croydon Centers

Direct Allocation to Other
Direct Allocation to Other

Direct Allocation to Senior Center
Square Footage Occupied by Department
Square Footage Occupied by Department
Direct Allocation to Swim Center
Equal Distribution to Twinbrook, Thomas Farm, Lincoln Park, and Croydon Centers

Direct Allocation to Other
Direct Allocation to Other

Square Footage Occupied by Department
Square Footage Occupied by Department
Direct Allocation to Civic Center
Direct Allocation to Water Fund
Direct Allocation to Senior Center

Rockville FC FY 09/10
Summary of allocation basis

Department

- 25.008 Rec Center (large)
- 25.009 Rec Center (other)
- 25.010 Other
- 1109007533 - Prks & OS - ROW Srvs
 - 26.003 City Hall
 - 26.004 Maintenance Complex
 - 26.005 Civic Center
 - 26.006 Water Plant
 - 26.007 Senior Center
 - 26.008 Rec Center (large)
 - 26.009 Rec Center (other)
 - 26.010 Other

Basis of allocation

- Equal Distribution to Twinbrook, Thomas Farm, Lincoln Park, and Croydon Centers
- Direct Allocation to Other
- Direct Allocation to Other
- Square Footage Occupied by Department
- Square Footage Occupied by Department
- Direct Allocation to Civic Center
- Direct Allocation to Water Fund
- Direct Allocation to Senior Center
- Equal Distribution to Twinbrook, Thomas Farm, Lincoln Park, and Croydon Centers
- Direct Allocation to Other
- Direct Allocation to Other

Building Use
Costs to be allocated

| Expenditures Per Financial Statement: | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|---------------------------------------|-----------------------|-----------------------|------------------|------------------|
| Departmental cost adjustments: | | | | |
| Building Use Allowance | \$173,271 | | | |
| Total departmental cost adjustments: | <u>\$173,271</u> | | | <u>\$173,271</u> |
| Total to be allocated | <u>\$173,271</u> | | | <u>\$173,271</u> |

**Building Use
Schedule of costs to be
allocated by function**

| | <u>Total</u> | <u>General & Admin</u> | <u>City Hall</u> | <u>Maint. Complex</u> | <u>Civic Center</u> |
|--------------------------------------|------------------|----------------------------|------------------|-----------------------|---------------------|
| <u>Other Expense and Cost</u> | | | | | |
| SALARIES & WAGES | | | | | |
| FRINGE BENEFITS | | | | | |
| <u>Cost Adjustments</u> | | | | | |
| Building Use Allowance | \$173,271 | | \$144,816 | \$3,140 | \$25,315 |
| Functional Cost | \$173,271 | | \$144,816 | \$3,140 | \$25,315 |
| Allocable Costs | \$173,271 | | \$144,816 | \$3,140 | \$25,315 |
| 1st Allocation | \$173,271 | | \$144,816 | \$3,140 | \$25,315 |
| Functional Cost | | | | | |
| Allocable Costs | | | | | |
| 2nd Allocation | | | | | |
| Total allocated | \$173,271 | | \$144,816 | \$3,140 | \$25,315 |

**Building Use
Detail allocation of
City Hall**

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Office of Chief - Mgmt & Support | 13,200 | 18.715 % | \$27,103 | | \$27,103 | | \$27,103 |
| Traffic and Transportation | 977 | 1.385 % | \$2,006 | | \$2,006 | | \$2,006 |
| Engineering | 395 | 0.560 % | \$811 | | \$811 | | \$811 |
| Water | 646 | 0.916 % | \$1,326 | | \$1,326 | | \$1,326 |
| Sewer | 215 | 0.305 % | \$441 | | \$441 | | \$441 |
| Stormwater Mgmt | 898 | 1.273 % | \$1,844 | | \$1,844 | | \$1,844 |
| Finance - Admin | 3,600 | 5.104 % | \$7,392 | | \$7,392 | | \$7,392 |
| Human Resources | 1,200 | 1.701 % | \$2,464 | | \$2,464 | | \$2,464 |
| IT - Operations | 2,200 | 3.119 % | \$4,517 | | \$4,517 | | \$4,517 |
| Office of Chief - Comm Svcs Office | 13,200 | 18.715 % | \$27,103 | | \$27,103 | | \$27,103 |
| Rec and Parks - Admin | 3,550 | 5.033 % | \$7,289 | | \$7,289 | | \$7,289 |
| Other | 18,950 | 26.868 % | \$38,909 | | \$38,909 | | \$38,909 |
| CPDS - Executive | 3,450 | 4.891 % | \$7,084 | | \$7,084 | | \$7,084 |
| City Attorney | 700 | 0.992 % | \$1,437 | | \$1,437 | | \$1,437 |
| City Manager - Admin | 3,500 | 4.962 % | \$7,186 | | \$7,186 | | \$7,186 |
| Public Works - Mgmt & Support | 3,850 | 5.461 % | \$7,904 | | \$7,904 | | \$7,904 |
| Total | <u>70,531</u> | <u>100.000 %</u> | <u>\$144,816</u> | | <u>\$144,816</u> | | <u>\$144,816</u> |

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

**Building Use
Detail allocation of
Maint. Complex**

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Finance - Admin | 6,000 | 13.859 % | \$435 | | \$435 | | \$435 |
| Human Resources | 100 | 0.231 % | \$7 | | \$7 | | \$7 |
| IT - Operations | 100 | 0.231 % | \$7 | | \$7 | | \$7 |
| Rec and Parks - Admin | 7,000 | 16.169 % | \$508 | | \$508 | | \$508 |
| Other | 2,300 | 5.313 % | \$167 | | \$167 | | \$167 |
| Public Works - Mgmt & Support | 20,600 | 47.584 % | \$1,494 | | \$1,494 | | \$1,494 |
| Fleet Services | 7,192 | 16.613 % | \$522 | | \$522 | | \$522 |
| Total | 43,292 | 100.000 % | \$3,140 | | \$3,140 | | \$3,140 |

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

**Building Use
Detail allocation of
Civic Center**

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|--------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Rec and Parks - Admin | 71,986 | 95.999 % | \$24,302 | | \$24,302 | | \$24,302 |
| PW - Contract Management | 3,000 | 4.001 % | \$1,013 | | \$1,013 | | \$1,013 |
| Total | <u>74,986</u> | <u>100.000 %</u> | <u>\$25,315</u> | | <u>\$25,315</u> | | <u>\$25,315</u> |

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

**Building Use
Departmental Cost
Allocation Summary**

| | <u>Total</u> | <u>City Hall</u> | <u>Maint. Complex</u> | <u>Civic Center</u> |
|------------------------------------|------------------|------------------|-----------------------|---------------------|
| City Attorney | \$1,437 | \$1,437 | | |
| Human Resources | \$2,471 | \$2,464 | \$7 | |
| IT - Operations | \$4,524 | \$4,517 | \$7 | |
| City Manager - Admin | \$7,186 | \$7,186 | | |
| CPDS - Executive | \$7,084 | \$7,084 | | |
| Finance - Admin | \$7,827 | \$7,392 | \$435 | |
| Rec and Parks - Admin | \$32,099 | \$7,289 | \$508 | \$24,302 |
| Office of Chief - Mgmt & Support | \$27,103 | \$27,103 | | |
| Public Works - Mgmt & Support | \$9,398 | \$7,904 | \$1,494 | |
| Fleet Services | \$522 | | \$522 | |
| Office of Chief - Comm Svcs Office | \$27,103 | \$27,103 | | |
| PW - Contract Management | \$1,013 | | | \$1,013 |
| Traffic and Transportation | \$2,006 | \$2,006 | | |
| Engineering | \$811 | \$811 | | |
| Water | \$1,326 | \$1,326 | | |
| Sewer | \$441 | \$441 | | |
| Stormwater Mgmt | \$1,844 | \$1,844 | | |
| Other | \$39,076 | \$38,909 | \$167 | |
| Total | \$173,271 | \$144,816 | \$3,140 | \$25,315 |

Equipment Use
Costs to be allocated

| Expenditures Per Financial Statement: | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|---------------------------------------|-----------------------|-----------------------|------------------|--------------------|
| Departmental cost adjustments: | | | | |
| Cost Adjustment | \$1,193,284 | | | |
| Total departmental cost adjustments: | <u>\$1,193,284</u> | | | <u>\$1,193,284</u> |
| Total to be allocated | <u>\$1,193,284</u> | | | <u>\$1,193,284</u> |

Equipment Use
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>Machinery / Equipment</u> | <u>Vehicles</u> |
|--------------------------------------|--------------------|----------------------------|------------------------------|------------------|
| <u>Other Expense and Cost</u> | | | | |
| SALARIES & WAGES | | | | |
| FRINGE BENEFITS | | | | |
| <u>Cost Adjustments</u> | | | | |
| Cost Adjustment | \$1,193,284 | | \$199,916 | \$993,368 |
| Functional Cost | \$1,193,284 | | \$199,916 | \$993,368 |
| Allocable Costs | \$1,193,284 | | \$199,916 | \$993,368 |
| 1st Allocation | \$1,193,284 | | \$199,916 | \$993,368 |
| Functional Cost | | | | |
| Allocable Costs | | | | |
| 2nd Allocation | | | | |
| | | | | |
| Total allocated | \$1,193,284 | | \$199,916 | \$993,368 |

**Equipment Use
Detail allocation of
Machinery / Equipment**

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Manager - Admin | 29,762.0100 | 14.887 % | \$29,762 | | \$29,762 | | \$29,762 |
| Finance - Admin | 2,336.1100 | 1.169 % | \$2,336 | | \$2,336 | | \$2,336 |
| IT - Operations | 75,358.8600 | 37.695 % | \$75,359 | | \$75,359 | | \$75,359 |
| Office of Chief - Mgmt & Support | 33,526.0900 | 16.770 % | \$33,526 | | \$33,526 | | \$33,526 |
| Public Works - Mgmt & Support | 12,888.5100 | 6.447 % | \$12,889 | | \$12,889 | | \$12,889 |
| Rec and Parks - Admin | 2,295.6100 | 1.148 % | \$2,296 | | \$2,296 | | \$2,296 |
| Fac Twinbrook Comm Rec Ctr | 1,520.6300 | 0.761 % | \$1,521 | | \$1,521 | | \$1,521 |
| Fac Lincoln Park comm Ctr | 1,289.2400 | 0.645 % | \$1,289 | | \$1,289 | | \$1,289 |
| Sr Citz Srvs Sr. Ctr. Ops | 3,616.0100 | 1.809 % | \$3,616 | | \$3,616 | | \$3,616 |
| Fac Swim Ctr | 5,243.2200 | 2.623 % | \$5,243 | | \$5,243 | | \$5,243 |
| Fac Civic Ctr Complex | 7,861.7900 | 3.933 % | \$7,862 | | \$7,862 | | \$7,862 |
| Fac Thomas Farm Comm Ctr | 1,906.5500 | 0.954 % | \$1,907 | | \$1,907 | | \$1,907 |
| Prks & OS - Admin | 22,310.8800 | 11.159 % | \$22,310 | | \$22,310 | | \$22,310 |
| Total | <u>199,915.5100</u> | <u>100.000 %</u> | <u>\$199,916</u> | | <u>\$199,916</u> | | <u>\$199,916</u> |

(A) Alloc basis: Cost of Equipment in Each Department (General Fund)

Source:

**Equipment Use
Detail allocation of
Vehicles**

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Manager - Admin | 3,555 | 0.358 % | \$3,555 | | \$3,555 | | \$3,555 |
| CPDS - Executive | 24,344 | 2.451 % | \$24,344 | | \$24,344 | | \$24,344 |
| IT - Operations | 2,787 | 0.281 % | \$2,787 | | \$2,787 | | \$2,787 |
| Office of Chief - Mgmt & Support | 207,714 | 20.910 % | \$207,714 | | \$207,714 | | \$207,714 |
| Public Works - Mgmt & Support | 415,674 | 41.845 % | \$415,674 | | \$415,674 | | \$415,674 |
| Prks & OS - Admin | <u>339,294</u> | <u>34.155 %</u> | <u>\$339,294</u> | | <u>\$339,294</u> | | <u>\$339,294</u> |
| Total | 993,368 | 100.000 % | \$993,368 | | \$993,368 | | \$993,368 |

(A) Alloc basis: Cost of Vehicles in Each Department (General Fund)

Source:

Equipment Use
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>Machinery / Equipment</u> | <u>Vehicles</u> |
|----------------------------------|--------------------|------------------------------|------------------|
| IT - Operations | \$78,146 | \$75,359 | \$2,787 |
| City Manager - Admin | \$33,317 | \$29,762 | \$3,555 |
| CPDS - Executive | \$24,344 | | \$24,344 |
| Finance - Admin | \$2,336 | \$2,336 | |
| Rec and Parks - Admin | \$2,296 | \$2,296 | |
| Prks & OS - Admin | \$361,604 | \$22,310 | \$339,294 |
| Office of Chief - Mgmt & Support | \$241,240 | \$33,526 | \$207,714 |
| Public Works - Mgmt & Support | \$428,563 | \$12,889 | \$415,674 |
| Fac Civic Ctr Complex | \$7,862 | \$7,862 | |
| Fac Lincoln Park comm Ctr | \$1,289 | \$1,289 | |
| Fac Twinbrook Comm Rec Ctr | \$1,521 | \$1,521 | |
| Fac Thomas Farm Comm Ctr | \$1,907 | \$1,907 | |
| Sr Citz Srvs Sr. Ctr. Ops | \$3,616 | \$3,616 | |
| Fac Swim Ctr | \$5,243 | \$5,243 | |
| Total | <u>\$1,193,284</u> | <u>\$199,916</u> | <u>\$993,368</u> |

City Attorney
Costs to be allocated

| Expenditures Per Financial Statement: | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|--|-----------------------|-----------------------|------------------|--------------------|
| | \$908,500 | | | \$908,500 |
| Allocated additions: | | | | |
| 1 - Building Use | \$1,437 | | \$1,437 | |
| 1104502101 - Human Resources | | \$12,644 | \$12,644 | |
| 1107500100 - IT - Operations | | \$16,482 | \$16,482 | |
| 1105000100 - Mayor and Council | | \$27,803 | \$27,803 | |
| 1105001100 - City Clerk | | \$16,856 | \$16,856 | |
| 1105500101 - City Manager - Admin | | \$87,571 | \$87,571 | |
| 1107000100 - Finance - Admin | | \$12,108 | \$12,108 | |
| 1107500400 - IT - Voice Comm & GIS | | \$5,874 | \$5,874 | |
| 1109008511 - Facilities | | \$13,854 | \$13,854 | |
| 1109500100 - Non-Departmental | | \$34,505 | \$34,505 | |
| 1109007522 - Prks & OS - Hort Srvs | | \$1,275 | \$1,275 | |
| 1109007530 - Prks & OS - Parks West Srvs | | \$117 | \$117 | |
| 1109007532 - Prks & OS - Parks East Srvs | | \$152 | \$152 | |
| 1109007533 - Prks & OS - ROW Srvs | | \$390 | \$390 | |
| Total allocated additions: | \$1,437 | \$229,631 | \$231,068 | \$231,068 |
| Total to be allocated | <u>\$909,937</u> | <u>\$229,631</u> | | <u>\$1,139,568</u> |

City Attorney
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>Legal Advice</u> |
|--------------------------------------|---------------------------|----------------------------|---------------------------|
| <u>Wages & Benefits</u> | | | |
| SALARIES & WAGES | \$563,400 | | \$563,400 |
| FRINGE BENEFITS | \$101,600 | | \$101,600 |
| <u>Other Expense and Cost</u> | | | |
| Legal Fees | \$195,900 | | \$195,900 |
| Travel Outside Metro Area | \$5,000 | | \$5,000 |
| Class/Professional Development | \$5,000 | | \$5,000 |
| Dues, Fees & Publications | \$19,600 | | \$19,600 |
| Office Equip Service / Maint | \$100 | | \$100 |
| Other Equip Lease | \$5,000 | | \$5,000 |
| Program Supplies | \$3,900 | | \$3,900 |
| Furniture & Equipment <\$5000 | \$4,000 | | \$4,000 |
| Computer Equipment | \$5,000 | | \$5,000 |
| Departmental Expenditures | <u>\$908,500</u> | | <u>\$908,500</u> |
| Additions: 1st | | | |
| Other | \$1,437 | \$1,437 | |
| Functional Cost | <u>\$909,937</u> | \$1,437 | <u>\$908,500</u> |
| Reallocate Admin | | (\$1,437) | \$1,437 |
| Allocable Costs | <u>\$909,937</u> | | <u>\$909,937</u> |
| 1st Allocation | <u>\$909,937</u> | | <u>\$909,937</u> |
| Additions: 2nd | | | |
| Other | \$229,631 | \$229,631 | |
| Functional Cost | <u>\$229,631</u> | \$229,631 | |
| Reallocate Admin | | (\$229,631) | \$229,631 |
| Allocable Costs | <u>\$229,631</u> | | <u>\$229,631</u> |
| 2nd Allocation | <u>\$229,631</u> | | <u>\$229,631</u> |
| Total allocated | <u>\$1,139,568</u> | | <u>\$1,139,568</u> |

**City Attorney
Detail allocation of
Legal Advice**

| <u>User Department</u> | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Human Resources | 9.0000 | 8.978 % | \$81,690 | | \$81,690 | \$20,615 | \$102,305 |
| Mayor and Council | 10.0000 | 9.975 % | \$90,767 | | \$90,767 | \$22,906 | \$113,673 |
| City Clerk | 4.5000 | 4.489 % | \$40,845 | | \$40,845 | \$10,308 | \$51,153 |
| City Manager - Admin | 6.7500 | 6.733 % | \$61,268 | | \$61,268 | \$15,461 | \$76,729 |
| CPDS - Executive | 9.0000 | 8.978 % | \$81,690 | | \$81,690 | \$20,615 | \$102,305 |
| CPDS Housing | 0.5000 | 0.499 % | \$4,538 | | \$4,538 | \$1,145 | \$5,683 |
| P&Z - Development Review | 7.0000 | 6.983 % | \$63,537 | | \$63,537 | \$16,034 | \$79,571 |
| P&Z - Zoning Ordinance | 1.0000 | 0.998 % | \$9,077 | | \$9,077 | \$2,291 | \$11,368 |
| P&Z - Historic Preservation | 0.5000 | 0.499 % | \$4,538 | | \$4,538 | \$1,145 | \$5,683 |
| Insp Svcs - Apps, Processing, Permits | 1.0000 | 0.998 % | \$9,077 | | \$9,077 | \$2,291 | \$11,368 |
| Inspection and Code Enforcement | 5.0000 | 4.988 % | \$45,383 | | \$45,383 | \$11,453 | \$56,836 |
| Long Range Planning | 1.0000 | 0.998 % | \$9,077 | | \$9,077 | \$2,291 | \$11,368 |
| Finance - Admin | 7.0000 | 6.983 % | \$63,537 | | \$63,537 | \$16,034 | \$79,571 |
| IT - Operations | 0.5000 | 0.499 % | \$4,538 | | \$4,538 | \$1,145 | \$5,683 |
| Office of Chief - Mgmt & Support | 0.5000 | 0.499 % | \$4,538 | | \$4,538 | \$1,145 | \$5,683 |
| Police - Field Services | 1.0000 | 0.998 % | \$9,077 | | \$9,077 | \$2,291 | \$11,368 |
| Police - Administrative Services | 1.0000 | 0.998 % | \$9,077 | | \$9,077 | \$2,291 | \$11,368 |
| Public Works - Mgmt & Support | 3.0000 | 2.993 % | \$27,230 | | \$27,230 | \$6,872 | \$34,102 |
| PW - Contract Management | 1.0000 | 0.998 % | \$9,077 | | \$9,077 | \$2,291 | \$11,368 |
| Traffic and Transportation | 4.0000 | 3.990 % | \$36,307 | | \$36,307 | \$9,162 | \$45,469 |
| Engineering | 3.0000 | 2.993 % | \$27,230 | | \$27,230 | \$6,872 | \$34,102 |
| Environmental Management | 3.0000 | 2.993 % | \$27,230 | | \$27,230 | \$6,872 | \$34,102 |
| Rec and Parks - Admin | 5.0000 | 4.988 % | \$45,383 | | \$45,383 | \$11,453 | \$56,836 |
| Rec and Parks Capital Projects | 1.0000 | 0.998 % | \$9,077 | | \$9,077 | \$2,291 | \$11,368 |
| Rec Svcs - Admin | 2.0000 | 1.995 % | \$18,153 | | \$18,153 | \$4,581 | \$22,734 |
| Comm Svcs - Admin | 1.0000 | 0.998 % | \$9,077 | | \$9,077 | \$2,291 | \$11,368 |
| Prks & OS Forestry Dev Review | 2.0000 | 1.995 % | \$18,153 | | \$18,153 | \$4,581 | \$22,734 |
| Prks & OS - Admin | 1.0000 | 0.998 % | \$9,077 | | \$9,077 | \$2,291 | \$11,368 |
| Water | 1.0000 | 0.998 % | \$9,077 | | \$9,077 | \$2,291 | \$11,368 |
| Sewer | 1.0000 | 0.998 % | \$9,077 | | \$9,077 | \$2,291 | \$11,368 |
| Refuse | 1.0000 | 0.998 % | \$9,077 | | \$9,077 | \$2,291 | \$11,368 |
| Parking | 1.0000 | 0.998 % | \$9,077 | | \$9,077 | \$2,291 | \$11,368 |
| Stormwater Mgmt | 1.0000 | 0.998 % | \$9,077 | | \$9,077 | \$2,291 | \$11,368 |
| P&R RedGate Golf Crs Crs Ops | 1.0000 | 0.998 % | \$9,077 | | \$9,077 | \$2,291 | \$11,368 |
| Town Center Mgmt | 1.0000 | 0.998 % | \$9,077 | | \$9,077 | \$2,291 | \$11,368 |
| Speed Camera | 1.0000 | 0.998 % | \$9,077 | | \$9,077 | \$2,291 | \$11,368 |
| Prks & OS Urban Forestry | 1.0000 | 0.984 % | \$9,073 | | \$9,073 | \$2,285 | \$11,358 |
| Total | 100.2500 | 100.000 % | \$909,937 | | \$909,937 | \$229,631 | \$1,139,568 |

(A) Alloc basis: Estimated level of effort

Source: City Attorney

City Attorney
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>Legal Advice</u> |
|---------------------------------------|--------------------|---------------------|
| Human Resources | \$102,305 | \$102,305 |
| IT - Operations | \$5,683 | \$5,683 |
| Mayor and Council | \$113,673 | \$113,673 |
| City Clerk | \$51,153 | \$51,153 |
| City Manager - Admin | \$76,729 | \$76,729 |
| CPDS - Executive | \$102,305 | \$102,305 |
| Finance - Admin | \$79,571 | \$79,571 |
| Rec and Parks - Admin | \$56,836 | \$56,836 |
| Rec Svcs - Admin | \$22,734 | \$22,734 |
| Prks & OS - Admin | \$11,368 | \$11,368 |
| Comm Svcs - Admin | \$11,368 | \$11,368 |
| Office of Chief - Mgmt & Support | \$5,683 | \$5,683 |
| Public Works - Mgmt & Support | \$34,102 | \$34,102 |
| CPDS Housing | \$5,683 | \$5,683 |
| P&Z - Development Review | \$79,571 | \$79,571 |
| P&Z - Zoning Ordinance | \$11,368 | \$11,368 |
| P&Z - Historic Preservation | \$5,683 | \$5,683 |
| Insp Svcs - Apps, Processing, Permits | \$11,368 | \$11,368 |
| Inspection and Code Enforcement | \$56,836 | \$56,836 |
| Long Range Planning | \$11,368 | \$11,368 |
| Police - Field Services | \$11,368 | \$11,368 |
| Police - Administrative Services | \$11,368 | \$11,368 |
| PW - Contract Management | \$11,368 | \$11,368 |
| Traffic and Transportation | \$45,469 | \$45,469 |
| Engineering | \$34,102 | \$34,102 |
| Environmental Management | \$34,102 | \$34,102 |
| Rec and Parks Capital Projects | \$11,368 | \$11,368 |
| Prks & OS Forestry Dev Review | \$22,734 | \$22,734 |
| Water | \$11,368 | \$11,368 |
| Sewer | \$11,368 | \$11,368 |
| Refuse | \$11,368 | \$11,368 |
| Parking | \$11,368 | \$11,368 |
| Stormwater Mgmt | \$11,368 | \$11,368 |
| Town Center Mgmt | \$11,368 | \$11,368 |
| Speed Camera | \$11,368 | \$11,368 |
| P&R RedGate Golf Crs Crs Ops | \$11,368 | \$11,368 |
| Prks & OS Urban Forestry | \$11,358 | \$11,358 |
| Total | <u>\$1,139,568</u> | <u>\$1,139,568</u> |

Human Resources
Costs to be allocated

| Expenditures Per Financial Statement: | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|--|---------------------------|-------------------------|------------------|---------------------------|
| | \$1,319,400 | | | \$1,319,400 |
| Allocated additions: | | | | |
| 1 - Building Use | \$2,471 | | \$2,471 | |
| 1104000100 - City Attorney | \$81,690 | \$20,615 | \$102,305 | |
| 1104502101 - Human Resources | | \$25,287 | \$25,287 | |
| 1107500100 - IT - Operations | | \$85,716 | \$85,716 | |
| 1105000100 - Mayor and Council | | \$2,317 | \$2,317 | |
| 1105001100 - City Clerk | | \$1,405 | \$1,405 | |
| 1105500101 - City Manager - Admin | | \$42,166 | \$42,166 | |
| 1107000100 - Finance - Admin | | \$77,341 | \$77,341 | |
| 1107500400 - IT - Voice Comm & GIS | | \$15,941 | \$15,941 | |
| 1109008511 - Facilities | | \$24,743 | \$24,743 | |
| 1109500100 - Non-Departmental | | \$62,796 | \$62,796 | |
| 1109007522 - Prks & OS - Hort Srvs | | \$2,186 | \$2,186 | |
| 1109007530 - Prks & OS - Parks West Srvs | | \$218 | \$218 | |
| 1109007532 - Prks & OS - Parks East Srvs | | \$283 | \$283 | |
| 1109007533 - Prks & OS - ROW Srvs | | \$727 | \$727 | |
| Total allocated additions: | <u>\$84,161</u> | <u>\$361,741</u> | <u>\$445,902</u> | <u>\$445,902</u> |
| Total to be allocated | <u><u>\$1,403,561</u></u> | <u><u>\$361,741</u></u> | | <u><u>\$1,765,302</u></u> |

Human Resources
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>HR Services</u> |
|--------------------------------------|---------------------------|----------------------------|---------------------------|
| <u>Wages & Benefits</u> | | | |
| SALARIES & WAGES | \$850,900 | | \$850,900 |
| FRINGE BENEFITS | \$168,200 | | \$168,200 |
| <u>Other Expense and Cost</u> | | | |
| Consultants | \$39,200 | | \$39,200 |
| Outside Trainers | \$49,500 | | \$49,500 |
| Medical Exams | \$16,300 | | \$16,300 |
| Recruitment Expense | \$90,600 | | \$90,600 |
| Travel Outside Metro Area | \$11,600 | | \$11,600 |
| Class/Professional Development | \$14,500 | | \$14,500 |
| Dues, fees & Publications | \$4,700 | | \$4,700 |
| Tuition Reimbursement | \$30,000 | | \$30,000 |
| Contract Services - Other | \$7,000 | | \$7,000 |
| Office Equip Service / Maint. | \$3,100 | | \$3,100 |
| Program Supplies | \$31,200 | | \$31,200 |
| Purchased Unfrms/Stf Tshrts | \$200 | | \$200 |
| Furniture & Equipment < \$5000 | \$2,400 | | \$2,400 |
| Departmental Expenditures | <u>\$1,319,400</u> | | <u>\$1,319,400</u> |
| Additions: 1st | | | |
| Other | \$84,161 | \$84,161 | |
| Functional Cost | \$1,403,561 | \$84,161 | \$1,319,400 |
| Reallocate Admin | | (\$84,161) | \$84,161 |
| Allocable Costs | <u>\$1,403,561</u> | | <u>\$1,403,561</u> |
| 1st Allocation | <u>\$1,403,561</u> | | <u>\$1,403,561</u> |
| Additions: 2nd | | | |
| Other | \$361,741 | \$361,741 | |
| Functional Cost | \$361,741 | \$361,741 | |
| Reallocate Admin | | (\$361,741) | \$361,741 |
| Allocable Costs | <u>\$361,741</u> | | <u>\$361,741</u> |
| 2nd Allocation | <u>\$361,741</u> | | <u>\$361,741</u> |
| Total allocated | <u>\$1,765,302</u> | | <u>\$1,765,302</u> |

Human Resources
Detail allocation of
HR Services

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Water | 39 | 6.990 % | \$98,114 | | \$98,114 | \$25,989 | \$124,103 |
| Sewer | 17 | 3.081 % | \$43,241 | | \$43,241 | \$11,454 | \$54,695 |
| Refuse | 40 | 7.171 % | \$100,643 | | \$100,643 | \$26,659 | \$127,302 |
| Parking | 7 | 1.243 % | \$17,448 | | \$17,448 | \$4,622 | \$22,070 |
| Stormwater Mgmt | 22 | 3.928 % | \$55,126 | | \$55,126 | \$14,602 | \$69,728 |
| CDBG | 1 | 0.108 % | \$1,517 | | \$1,517 | \$402 | \$1,919 |
| Town Center Mgmt | 1 | 0.090 % | \$1,264 | | \$1,264 | \$335 | \$1,599 |
| Speed Camera | 7 | 1.261 % | \$17,701 | | \$17,701 | \$4,689 | \$22,390 |
| P&R RedGate Golf Crs Crs Ops | 6 | 1.081 % | \$15,172 | | \$15,172 | \$4,019 | \$19,191 |
| P&R RedGate Golf Crs CH Srvs | 4 | 0.685 % | \$9,609 | | \$9,609 | \$2,545 | \$12,154 |
| City Attorney | 5 | 0.901 % | \$12,644 | | \$12,644 | | \$12,644 |
| Human Resources | 10 | 1.802 % | \$25,287 | | \$25,287 | | \$25,287 |
| City Clerk | 3 | 0.540 % | \$7,586 | | \$7,586 | \$2,009 | \$9,595 |
| City Manager - Admin | 28 | 5.045 % | \$70,804 | | \$70,804 | \$18,755 | \$89,559 |
| CPDS - Executive | 5 | 0.901 % | \$12,644 | | \$12,644 | \$3,349 | \$15,993 |
| CPDS Housing | 1 | 0.252 % | \$3,540 | | \$3,540 | \$938 | \$4,478 |
| P&Z - Development Review | 7 | 1.261 % | \$17,701 | | \$17,701 | \$4,689 | \$22,390 |
| P&Z - Zoning Ordinance | 3 | 0.540 % | \$7,586 | | \$7,586 | \$2,009 | \$9,595 |
| P&Z - Historic Preservation | 2 | 0.324 % | \$4,552 | | \$4,552 | \$1,206 | \$5,758 |
| Long Range Planning | 6 | 1.045 % | \$14,667 | | \$14,667 | \$3,885 | \$18,552 |
| Insp Svcs - Apps, Processing, Permits | 10 | 1.802 % | \$25,287 | | \$25,287 | \$6,698 | \$31,985 |
| Inspection and Code Enforcement | 8 | 1.441 % | \$20,230 | | \$20,230 | \$5,359 | \$25,589 |
| Finance - Admin | 22 | 3.874 % | \$54,367 | | \$54,367 | \$14,401 | \$68,768 |
| IT - Voice Comm & GIS | 2 | 0.360 % | \$5,057 | | \$5,057 | \$1,340 | \$6,397 |
| Office of Chief - Comm Svcs Office | 1 | 0.180 % | \$2,529 | | \$2,529 | \$670 | \$3,199 |
| Police - Field Services | 39 | 7.026 % | \$98,620 | | \$98,620 | \$26,123 | \$124,743 |
| Police - Administrative Services | 10 | 1.802 % | \$25,287 | | \$25,287 | \$6,698 | \$31,985 |
| Special Ops Bureau - Mgmt & Supt | 3 | 0.540 % | \$7,586 | | \$7,586 | \$2,009 | \$9,595 |
| PW - Contract Management | 7 | 1.315 % | \$18,460 | | \$18,460 | \$4,890 | \$23,350 |
| Traffic and Transportation | 9 | 1.621 % | \$22,758 | | \$22,758 | \$6,028 | \$28,786 |
| Ops and Maintenance | 22 | 3.874 % | \$54,367 | | \$54,367 | \$14,401 | \$68,768 |
| Engineering | 3 | 0.495 % | \$6,954 | | \$6,954 | \$1,842 | \$8,796 |
| Environmental Management | 1 | 0.252 % | \$3,540 | | \$3,540 | \$938 | \$4,478 |
| Rec and Parks - Admin | 4 | 0.685 % | \$9,609 | | \$9,609 | \$2,545 | \$12,154 |
| Rec and Parks Capital Projects | 2 | 0.360 % | \$5,057 | | \$5,057 | \$1,340 | \$6,397 |
| Rec and Parks Special Events | 5 | 0.901 % | \$12,644 | | \$12,644 | \$3,349 | \$15,993 |
| Rec Srvs - Admin | 4 | 0.721 % | \$10,115 | | \$10,115 | \$2,679 | \$12,794 |
| Fac Civic Ctr Complex | 10 | 1.712 % | \$24,023 | | \$24,023 | \$6,363 | \$30,386 |
| Rec Srvs Afterschool | 2 | 0.360 % | \$5,057 | | \$5,057 | \$1,340 | \$6,397 |
| Rec Srvs Teens | 2 | 0.270 % | \$3,793 | | \$3,793 | \$1,005 | \$4,798 |
| Rec Srvs Summer Plygrnds | 0 | 0.072 % | \$1,011 | | \$1,011 | \$268 | \$1,279 |
| Rec Srvs Outdoor Rec | 0 | 0.036 % | \$506 | | \$506 | \$134 | \$640 |
| Rec Srvs Arts | 2 | 0.360 % | \$5,057 | | \$5,057 | \$1,340 | \$6,397 |
| Fac Lincoln Park comm Ctr | 4 | 0.685 % | \$9,609 | | \$9,609 | \$2,545 | \$12,154 |
| Fac Twinbrook Comm Rec Ctr | 2 | 0.432 % | \$6,069 | | \$6,069 | \$1,608 | \$7,677 |

Human Resources
Detail allocation of
HR Services

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Fac Croydon Creek Nature Ctr | 2 | 0.360 % | \$5,057 | | \$5,057 | \$1,340 | \$6,397 |
| Fac Thomas Farm Comm Ctr | 2 | 0.360 % | \$5,057 | | \$5,057 | \$1,340 | \$6,397 |
| Rec Srvs Summer Camps | 2 | 0.306 % | \$4,299 | | \$4,299 | \$1,139 | \$5,438 |
| Rec Srvs Classes | 2 | 0.342 % | \$4,805 | | \$4,805 | \$1,273 | \$6,078 |
| Rec Srvs Childcare | 5 | 0.937 % | \$13,149 | | \$13,149 | \$3,483 | \$16,632 |
| Sr Citz Srvs Sr. Ctr. Ops | 5 | 0.901 % | \$12,644 | | \$12,644 | \$3,349 | \$15,993 |
| Sr Citz Srvs Sr Citz Soc Serv | 7 | 1.279 % | \$17,954 | | \$17,954 | \$4,756 | \$22,710 |
| Sr Citz Srvs Sr Citz Rec | 2 | 0.324 % | \$4,552 | | \$4,552 | \$1,206 | \$5,758 |
| Sr Citz Srvs Sr Citz Sprts & Exer | 2 | 0.270 % | \$3,793 | | \$3,793 | \$1,005 | \$4,798 |
| Rec Srvs Adult Sports | 2 | 0.270 % | \$3,793 | | \$3,793 | \$1,005 | \$4,798 |
| Rec Srvs Youth Sports | 2 | 0.360 % | \$5,057 | | \$5,057 | \$1,340 | \$6,397 |
| Prks & OS - Admin | 6 | 1.081 % | \$15,172 | | \$15,172 | \$4,019 | \$19,191 |
| Prks & OS Forestry Dev Review | 2 | 0.360 % | \$5,057 | | \$5,057 | \$1,340 | \$6,397 |
| Prks & OS Athletic Field Srvs | 8 | 1.351 % | \$18,965 | | \$18,965 | \$5,024 | \$23,989 |
| Fac Swim Ctr | 9 | 1.676 % | \$23,517 | | \$23,517 | \$6,229 | \$29,746 |
| Comm Srvs - Admin | 3 | 0.540 % | \$7,586 | | \$7,586 | \$2,009 | \$9,595 |
| Comm Srvs Youth & family Srvs | 4 | 0.631 % | \$8,850 | | \$8,850 | \$2,344 | \$11,194 |
| Comm Srvs Link to Lrng | 3 | 0.450 % | \$6,322 | | \$6,322 | \$1,675 | \$7,997 |
| Office of Chief - Mgmt & Support | 3 | 0.540 % | \$7,586 | | \$7,586 | \$2,009 | \$9,595 |
| Public Works - Mgmt & Support | 4 | 0.739 % | \$10,368 | | \$10,368 | \$2,746 | \$13,114 |
| Fleet Services | 9 | 1.531 % | \$21,494 | | \$21,494 | \$5,694 | \$27,188 |
| Prks & OS - Hort Srvs | 7 | 1.261 % | \$17,701 | | \$17,701 | \$4,689 | \$22,390 |
| Prks & OS - Parks West Srvs | 8 | 1.441 % | \$20,230 | | \$20,230 | \$5,359 | \$25,589 |
| Prks & OS - Parks East Srvs | 7 | 1.171 % | \$16,437 | | \$16,437 | \$4,354 | \$20,791 |
| Prks & OS - ROW Srvs | 5 | 0.811 % | \$11,379 | | \$11,379 | \$3,014 | \$14,393 |
| Facilities | 16 | 2.811 % | \$39,448 | | \$39,448 | \$10,449 | \$49,897 |
| IT - Operations | 16 | 2.793 % | \$39,195 | | \$39,195 | \$10,382 | \$49,577 |
| Prks & OS Urban Forestry | 6 | 1.081 % | \$15,172 | | \$15,172 | \$4,019 | \$19,191 |
| Special Ops Bureau | 26 | 4.598 % | \$64,484 | | \$64,484 | \$17,081 | \$81,565 |
| Total | 555 | 100.000 % | \$1,403,561 | | \$1,403,561 | \$361,741 | \$1,765,302 |

(A) Alloc basis: Number of FTE's - All Departments

Source: FY 2010 Budget

Human Resources
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>HR Services</u> |
|---------------------------------------|--------------|--------------------|
| City Attorney | \$12,644 | \$12,644 |
| Human Resources | \$25,287 | \$25,287 |
| IT - Operations | \$49,577 | \$49,577 |
| City Clerk | \$9,595 | \$9,595 |
| City Manager - Admin | \$89,559 | \$89,559 |
| CPDS - Executive | \$15,993 | \$15,993 |
| Finance - Admin | \$68,768 | \$68,768 |
| IT - Voice Comm & GIS | \$6,397 | \$6,397 |
| Special Ops Bureau - Mgmt & Supt | \$9,595 | \$9,595 |
| Special Ops Bureau | \$81,565 | \$81,565 |
| Rec and Parks - Admin | \$12,154 | \$12,154 |
| Rec Svcs - Admin | \$12,794 | \$12,794 |
| Prks & OS - Admin | \$19,191 | \$19,191 |
| Comm Svcs - Admin | \$9,595 | \$9,595 |
| Facilities | \$49,897 | \$49,897 |
| Office of Chief - Mgmt & Support | \$9,595 | \$9,595 |
| Public Works - Mgmt & Support | \$13,114 | \$13,114 |
| Fleet Services | \$27,188 | \$27,188 |
| Prks & OS - Hort Svcs | \$22,390 | \$22,390 |
| Prks & OS - Parks West Svcs | \$25,589 | \$25,589 |
| Prks & OS - Parks East Svcs | \$20,791 | \$20,791 |
| Prks & OS - ROW Svcs | \$14,393 | \$14,393 |
| CPDS Housing | \$4,478 | \$4,478 |
| P&Z - Development Review | \$22,390 | \$22,390 |
| P&Z - Zoning Ordinance | \$9,595 | \$9,595 |
| P&Z - Historic Preservation | \$5,758 | \$5,758 |
| Insp Svcs - Apps, Processing, Permits | \$31,985 | \$31,985 |
| Inspection and Code Enforcement | \$25,589 | \$25,589 |
| Long Range Planning | \$18,552 | \$18,552 |
| Office of Chief - Comm Svcs Office | \$3,199 | \$3,199 |
| Police - Field Services | \$124,743 | \$124,743 |
| Police - Administrative Services | \$31,985 | \$31,985 |
| PW - Contract Management | \$23,350 | \$23,350 |
| Traffic and Transportation | \$28,786 | \$28,786 |
| Ops and Maintenance | \$68,768 | \$68,768 |
| Engineering | \$8,796 | \$8,796 |
| Environmental Management | \$4,478 | \$4,478 |
| Rec and Parks Capital Projects | \$6,397 | \$6,397 |
| Rec and Parks Special Events | \$15,993 | \$15,993 |
| Fac Civic Ctr Complex | \$30,386 | \$30,386 |
| Rec Svcs Afterschool | \$6,397 | \$6,397 |
| Rec Svcs Teens | \$4,798 | \$4,798 |
| Rec Svcs Summer Plygrnds | \$1,279 | \$1,279 |
| Rec Svcs Outdoor Rec | \$640 | \$640 |
| Rec Svcs Arts | \$6,397 | \$6,397 |
| Fac Lincoln Park comm Ctr | \$12,154 | \$12,154 |

Human Resources
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>HR Services</u> |
|-----------------------------------|--------------------|--------------------|
| Fac Twinbrook Comm Rec Ctr | \$7,677 | \$7,677 |
| Fac Croydon Creek Nature Ctr | \$6,397 | \$6,397 |
| Fac Thomas Farm Comm Ctr | \$6,397 | \$6,397 |
| Rec Srvs Summer Camps | \$5,438 | \$5,438 |
| Rec Srvs Classes | \$6,078 | \$6,078 |
| Rec Srvs Childcare | \$16,632 | \$16,632 |
| Sr Citz Srvs Sr. Ctr. Ops | \$15,993 | \$15,993 |
| Sr Citz Srvs Sr Citz Soc Serv | \$22,710 | \$22,710 |
| Sr Citz Srvs Sr Citz Rec | \$5,758 | \$5,758 |
| Sr Citz Srvs Sr Citz Sprts & Exer | \$4,798 | \$4,798 |
| Rec Srvs Adult Sports | \$4,798 | \$4,798 |
| Rec Srvs Youth Sports | \$6,397 | \$6,397 |
| Prks & OS Forestry Dev Review | \$6,397 | \$6,397 |
| Prks & OS Athletic Field Srvs | \$23,989 | \$23,989 |
| Fac Swim Ctr | \$29,746 | \$29,746 |
| Comm Srvs Youth & family Srvs | \$11,194 | \$11,194 |
| Comm Srvs Link to Lrng | \$7,997 | \$7,997 |
| Water | \$124,103 | \$124,103 |
| Sewer | \$54,695 | \$54,695 |
| Refuse | \$127,302 | \$127,302 |
| Parking | \$22,070 | \$22,070 |
| Stormwater Mgmt | \$69,728 | \$69,728 |
| CDBG | \$1,919 | \$1,919 |
| Town Center Mgmt | \$1,599 | \$1,599 |
| Speed Camera | \$22,390 | \$22,390 |
| P&R RedGate Golf Crs Crs Ops | \$19,191 | \$19,191 |
| P&R RedGate Golf Crs CH Srvs | \$12,154 | \$12,154 |
| Prks & OS Urban Forestry | \$19,191 | \$19,191 |
| Total | <u>\$1,765,302</u> | <u>\$1,765,302</u> |

IT - Operations
Costs to be allocated

| Expenditures Per Financial Statement: | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|--|---------------------------|-------------------------|------------------|---------------------------|
| | \$2,388,300 | | | \$2,388,300 |
| Allocated additions: | | | | |
| 1 - Building Use | \$4,524 | | \$4,524 | |
| 2 - Equipment Use | \$78,146 | | \$78,146 | |
| 1104000100 - City Attorney | \$4,538 | \$1,145 | \$5,683 | |
| 1104502101 - Human Resources | \$39,195 | \$10,382 | \$49,577 | |
| 1107500100 - IT - Operations | | \$109,329 | \$109,329 | |
| 1105000100 - Mayor and Council | | \$4,634 | \$4,634 | |
| 1105001100 - City Clerk | | \$2,809 | \$2,809 | |
| 1105500101 - City Manager - Admin | | \$32,583 | \$32,583 | |
| 1107000100 - Finance - Admin | | \$114,271 | \$114,271 | |
| 1107500400 - IT - Voice Comm & GIS | | \$25,731 | \$25,731 | |
| 1109008511 - Facilities | | \$44,535 | \$44,535 | |
| 1109500100 - Non-Departmental | | \$29,138 | \$29,138 | |
| 1109007522 - Prks & OS - Hort Srvs | | \$4,008 | \$4,008 | |
| 1109007530 - Prks & OS - Parks West Srvs | | \$386 | \$386 | |
| 1109007532 - Prks & OS - Parks East Srvs | | \$500 | \$500 | |
| 1109007533 - Prks & OS - ROW Srvs | | \$1,285 | \$1,285 | |
| Total allocated additions: | <u>\$126,403</u> | <u>\$380,736</u> | <u>\$507,139</u> | <u>\$507,139</u> |
| Total to be allocated | <u>\$2,514,703</u> | <u>\$380,736</u> | | <u>\$2,895,439</u> |

IT - Operations
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>IT Infrastructure / Support</u> | <u>GIS / Voice Dept. Admin</u> | <u>ERP</u> | <u>Recreation Registration</u> | <u>Permitting</u> | <u>Police Applications</u> | <u>Telecommunications / Regulatory Support</u> |
|----------------------------------|---------------------------|----------------------------|------------------------------------|--------------------------------|-------------------------|--------------------------------|-------------------------|----------------------------|--|
| Wages & Benefits | | | | | | | | | |
| SALARIES & WAGES | \$1,436,700 | \$172,404 | \$675,249 | \$57,468 | \$215,505 | \$71,835 | \$114,936 | \$57,468 | \$71,835 |
| FRINGE BENEFITS | \$340,700 | \$40,884 | \$160,129 | \$13,628 | \$51,105 | \$17,035 | \$27,256 | \$13,628 | \$17,035 |
| Other Expense and Cost | | | | | | | | | |
| Consultants | \$13,500 | \$1,620 | \$6,345 | \$540 | \$2,025 | \$675 | \$1,080 | \$540 | \$675 |
| Data Processing Services | \$163,500 | \$19,620 | \$76,845 | \$6,540 | \$24,525 | \$8,175 | \$13,080 | \$6,540 | \$8,175 |
| Travel Outside Metro Area | \$14,700 | \$1,764 | \$6,909 | \$588 | \$2,205 | \$735 | \$1,176 | \$588 | \$735 |
| Class / Professional Development | \$31,600 | \$3,792 | \$14,852 | \$1,264 | \$4,740 | \$1,580 | \$2,528 | \$1,264 | \$1,580 |
| Dues, Fees & Publications | \$7,800 | \$936 | \$3,666 | \$312 | \$1,170 | \$390 | \$624 | \$312 | \$390 |
| Contract Services - Other | \$20,000 | \$2,400 | \$9,400 | \$800 | \$3,000 | \$1,000 | \$1,600 | \$800 | \$1,000 |
| Office Eqp Service / Maint | \$100 | \$12 | \$47 | \$4 | \$15 | \$5 | \$8 | \$4 | \$5 |
| Computer Eq Maintenance | \$19,800 | \$2,376 | \$9,306 | \$792 | \$2,970 | \$990 | \$1,584 | \$792 | \$990 |
| Program Supplies | \$5,000 | \$600 | \$2,350 | \$200 | \$750 | \$250 | \$400 | \$200 | \$250 |
| Computer Supplies | \$25,600 | \$3,072 | \$12,032 | \$1,024 | \$3,840 | \$1,280 | \$2,048 | \$1,024 | \$1,280 |
| Furniture & Equipment <\$5000 | \$1,000 | \$120 | \$470 | \$40 | \$150 | \$50 | \$80 | \$40 | \$50 |
| Computer Equipment | \$253,200 | \$30,384 | \$119,004 | \$10,128 | \$37,980 | \$12,660 | \$20,256 | \$10,128 | \$12,660 |
| Computer Software | \$55,100 | \$6,612 | \$25,897 | \$2,204 | \$8,265 | \$2,755 | \$4,408 | \$2,204 | \$2,755 |
| Departmental Expenditures | <u>\$2,388,300</u> | <u>\$286,596</u> | <u>\$1,122,501</u> | <u>\$95,532</u> | <u>\$358,245</u> | <u>\$119,415</u> | <u>\$191,064</u> | <u>\$95,532</u> | <u>\$119,415</u> |
| Additions: 1st | | | | | | | | | |
| Other | \$126,403 | \$126,403 | | | | | | | |
| Functional Cost | <u>\$2,514,703</u> | <u>\$412,999</u> | <u>\$1,122,501</u> | <u>\$95,532</u> | <u>\$358,245</u> | <u>\$119,415</u> | <u>\$191,064</u> | <u>\$95,532</u> | <u>\$119,415</u> |
| Reallocate Admin | | (\$412,999) | \$220,579 | \$18,773 | \$70,398 | \$23,466 | \$37,545 | \$18,773 | \$23,465 |
| Allocable Costs | <u>\$2,514,703</u> | | <u>\$1,343,080</u> | <u>\$114,305</u> | <u>\$428,643</u> | <u>\$142,881</u> | <u>\$228,609</u> | <u>\$114,305</u> | <u>\$142,880</u> |
| 1st Allocation | <u>\$2,514,703</u> | | <u>\$1,343,080</u> | <u>\$114,305</u> | <u>\$428,643</u> | <u>\$142,881</u> | <u>\$228,609</u> | <u>\$114,305</u> | <u>\$142,880</u> |
| Additions: 2nd | | | | | | | | | |
| Other | \$380,736 | \$380,736 | | | | | | | |
| Functional Cost | <u>\$380,736</u> | <u>\$380,736</u> | | | | | | | |
| Reallocate Admin | | (\$380,736) | \$203,348 | \$17,306 | \$64,898 | \$21,633 | \$34,612 | \$17,306 | \$21,633 |
| Allocable Costs | <u>\$380,736</u> | | <u>\$203,348</u> | <u>\$17,306</u> | <u>\$64,898</u> | <u>\$21,633</u> | <u>\$34,612</u> | <u>\$17,306</u> | <u>\$21,633</u> |
| 2nd Allocation | <u>\$380,736</u> | | <u>\$203,348</u> | <u>\$17,306</u> | <u>\$64,898</u> | <u>\$21,633</u> | <u>\$34,612</u> | <u>\$17,306</u> | <u>\$21,633</u> |
| Total allocated | <u>\$2,895,439</u> | | <u>\$1,546,428</u> | <u>\$131,611</u> | <u>\$493,541</u> | <u>\$164,514</u> | <u>\$263,221</u> | <u>\$131,611</u> | <u>\$164,513</u> |

IT - Operations
Detail allocation of
IT Infrastructure / Support

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Water | 9.2500 | 2.270 % | \$30,491 | | \$30,491 | \$5,248 | \$35,739 |
| Sewer | 2.9000 | 0.712 % | \$9,559 | | \$9,559 | \$1,645 | \$11,204 |
| Refuse | 6.0000 | 1.473 % | \$19,778 | | \$19,778 | \$3,404 | \$23,182 |
| Parking | 0.5000 | 0.123 % | \$1,648 | | \$1,648 | \$284 | \$1,932 |
| Stormwater Mgmt | 8.2500 | 2.025 % | \$27,195 | | \$27,195 | \$4,680 | \$31,875 |
| P&R RedGate Golf Crs Crs Ops | 2.0000 | 0.491 % | \$6,593 | | \$6,593 | \$1,135 | \$7,728 |
| P&R RedGate Golf Crs CH Svcs | 3.0000 | 0.736 % | \$9,889 | | \$9,889 | \$1,702 | \$11,591 |
| Town Center Mgmt | 0.5000 | 0.123 % | \$1,648 | | \$1,648 | \$284 | \$1,932 |
| Speed Camera | 1.0000 | 0.245 % | \$3,296 | | \$3,296 | \$567 | \$3,863 |
| City Attorney | 5.0000 | 1.227 % | \$16,482 | | \$16,482 | | \$16,482 |
| Human Resources | 13.0000 | 3.191 % | \$42,852 | | \$42,852 | | \$42,852 |
| Mayor and Council | 5.0000 | 1.227 % | \$16,482 | | \$16,482 | \$2,836 | \$19,318 |
| City Clerk | 5.0000 | 1.227 % | \$16,482 | | \$16,482 | \$2,836 | \$19,318 |
| City Manager - Admin | 35.0000 | 8.590 % | \$115,371 | | \$115,371 | \$19,855 | \$135,226 |
| CPDS - Executive | 10.0000 | 2.454 % | \$32,963 | | \$32,963 | \$5,673 | \$38,636 |
| CPDS Housing | 2.0000 | 0.491 % | \$6,593 | | \$6,593 | \$1,135 | \$7,728 |
| P&Z - Development Review | 7.0000 | 1.718 % | \$23,074 | | \$23,074 | \$3,971 | \$27,045 |
| P&Z - Zoning Ordinance | 4.0000 | 0.982 % | \$13,185 | | \$13,185 | \$2,269 | \$15,454 |
| P&Z - Historic Preservation | 2.0000 | 0.491 % | \$6,593 | | \$6,593 | \$1,135 | \$7,728 |
| Long Range Planning | 7.0000 | 1.718 % | \$23,074 | | \$23,074 | \$3,971 | \$27,045 |
| Insp Svcs - Apps, Processing, Permits | 13.0000 | 3.191 % | \$42,852 | | \$42,852 | \$7,375 | \$50,227 |
| Inspection and Code Enforcement | 15.0000 | 3.681 % | \$49,445 | | \$49,445 | \$8,509 | \$57,954 |
| Finance - Admin | 21.5000 | 5.277 % | \$70,871 | | \$70,871 | \$12,197 | \$83,068 |
| IT - Operations | 31.0000 | 7.608 % | \$102,185 | | \$102,185 | | \$102,185 |
| IT - Voice Comm & GIS | 2.0000 | 0.491 % | \$6,593 | | \$6,593 | \$1,135 | \$7,728 |
| Office of Chief - Mgmt & Support | 8.0000 | 1.963 % | \$26,370 | | \$26,370 | \$4,538 | \$30,908 |
| Office of Chief - Comm Svcs Office | 1.0000 | 0.245 % | \$3,296 | | \$3,296 | \$567 | \$3,863 |
| Police - Field Services | 8.0000 | 1.963 % | \$26,370 | | \$26,370 | \$4,538 | \$30,908 |
| Police - Administrative Services | 5.0000 | 1.227 % | \$16,482 | | \$16,482 | \$2,836 | \$19,318 |
| Special Ops Bureau - Mgmt & Supt | 30.5000 | 7.486 % | \$100,537 | | \$100,537 | \$17,303 | \$117,840 |
| Public Works - Mgmt & Support | 4.1000 | 1.006 % | \$13,515 | | \$13,515 | \$2,326 | \$15,841 |
| PW - Contract Management | 15.2500 | 3.743 % | \$50,269 | | \$50,269 | \$8,651 | \$58,920 |
| Traffic and Transportation | 8.0000 | 1.963 % | \$26,370 | | \$26,370 | \$4,538 | \$30,908 |
| Engineering | 3.7500 | 0.920 % | \$12,361 | | \$12,361 | \$2,127 | \$14,488 |
| Environmental Management | 8.4000 | 2.062 % | \$27,689 | | \$27,689 | \$4,765 | \$32,454 |
| Ops and Maintenance | 1.5500 | 0.380 % | \$5,109 | | \$5,109 | \$879 | \$5,988 |
| Fleet Services | 3.0000 | 0.736 % | \$9,889 | | \$9,889 | \$1,702 | \$11,591 |
| Rec and Parks - Admin | 4.0000 | 0.982 % | \$13,185 | | \$13,185 | \$2,269 | \$15,454 |
| Rec and Parks Capital Projects | 2.0000 | 0.491 % | \$6,593 | | \$6,593 | \$1,135 | \$7,728 |
| Rec and Parks Special Events | 3.0000 | 0.736 % | \$9,889 | | \$9,889 | \$1,702 | \$11,591 |
| Rec Svcs - Admin | 6.0000 | 1.473 % | \$19,778 | | \$19,778 | \$3,404 | \$23,182 |
| Rec Svcs Adult Sports | 2.0000 | 0.491 % | \$6,593 | | \$6,593 | \$1,135 | \$7,728 |
| Rec Svcs Afterschool | 2.0000 | 0.491 % | \$6,593 | | \$6,593 | \$1,135 | \$7,728 |
| Rec Svcs Arts | 2.0000 | 0.491 % | \$6,593 | | \$6,593 | \$1,135 | \$7,728 |
| Rec Svcs Classes | 2.0000 | 0.491 % | \$6,593 | | \$6,593 | \$1,135 | \$7,728 |

IT - Operations
Detail allocation of
IT Infrastructure / Support

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Rec Srvs Outdoor Rec | 1.0000 | 0.245 % | \$3,296 | | \$3,296 | \$567 | \$3,863 |
| Rec Srvs Summer Camps | 3.0000 | 0.736 % | \$9,889 | | \$9,889 | \$1,702 | \$11,591 |
| Rec Srvs Teens | 2.0000 | 0.491 % | \$6,593 | | \$6,593 | \$1,135 | \$7,728 |
| Rec Srvs Youth Sports | 2.0000 | 0.491 % | \$6,593 | | \$6,593 | \$1,135 | \$7,728 |
| Sr Citz Srvs Sr. Ctr. Ops | 3.0000 | 0.736 % | \$9,889 | | \$9,889 | \$1,702 | \$11,591 |
| Sr Citz Srvs Sr Citz Soc Serv | 5.0000 | 1.227 % | \$16,482 | | \$16,482 | \$2,836 | \$19,318 |
| Sr Citz Srvs Sr Citz Rec | 2.0000 | 0.491 % | \$6,593 | | \$6,593 | \$1,135 | \$7,728 |
| Sr Citz Srvs Sr Citz Sprts & Exer | 2.0000 | 0.491 % | \$6,593 | | \$6,593 | \$1,135 | \$7,728 |
| Comm Srvs - Admin | 2.0000 | 0.491 % | \$6,593 | | \$6,593 | \$1,135 | \$7,728 |
| Comm Srvs Community Programs | 3.0000 | 0.736 % | \$9,889 | | \$9,889 | \$1,702 | \$11,591 |
| Comm Srvs Youth & family Srvs | 2.0000 | 0.491 % | \$6,593 | | \$6,593 | \$1,135 | \$7,728 |
| Comm Srvs Link to Lrng | 2.0000 | 0.491 % | \$6,593 | | \$6,593 | \$1,135 | \$7,728 |
| Fac Civic Ctr Complex | 9.0000 | 2.209 % | \$29,667 | | \$29,667 | \$5,106 | \$34,773 |
| Fac Croydon Creek Nature Ctr | 3.0000 | 0.736 % | \$9,889 | | \$9,889 | \$1,702 | \$11,591 |
| Facilities | 6.0000 | 1.473 % | \$19,778 | | \$19,778 | \$3,404 | \$23,182 |
| Fac Lincoln Park comm Ctr | 3.0000 | 0.736 % | \$9,889 | | \$9,889 | \$1,702 | \$11,591 |
| Fac Swim Ctr | 8.0000 | 1.963 % | \$26,370 | | \$26,370 | \$4,538 | \$30,908 |
| Fac Thomas Farm Comm Ctr | 4.0000 | 0.982 % | \$13,185 | | \$13,185 | \$2,269 | \$15,454 |
| Fac Twinbrook Comm Rec Ctr | 3.0000 | 0.736 % | \$9,889 | | \$9,889 | \$1,702 | \$11,591 |
| Prks & OS - Admin | 5.0000 | 1.227 % | \$16,482 | | \$16,482 | \$2,836 | \$19,318 |
| Prks & OS Athletic Field Srvs | 1.0000 | 0.245 % | \$3,296 | | \$3,296 | \$567 | \$3,863 |
| Prks & OS Forestry Dev Review | 2.0000 | 0.491 % | \$6,593 | | \$6,593 | \$1,135 | \$7,728 |
| Prks & OS - Hort Srvs | 2.0000 | 0.491 % | \$6,593 | | \$6,593 | \$1,135 | \$7,728 |
| Prks & OS - ROW Srvs | 1.0000 | 0.245 % | \$3,296 | | \$3,296 | \$567 | \$3,863 |
| Prks & OS Urban Forestry | 1.0000 | 0.247 % | \$3,289 | | \$3,289 | \$565 | \$3,854 |
| Total | <u>407.4500</u> | <u>100.000 %</u> | <u>\$1,343,080</u> | | <u>\$1,343,080</u> | <u>\$203,348</u> | <u>\$1,546,428</u> |

(A) Alloc basis: # of PC's per Department

Source: IT Department

IT - Operations
Detail allocation of
GIS / Voice Dept. Admin

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| IT - Voice Comm & GIS | 1,000,000.0000 | 100.000 % | \$114,305 | | \$114,305 | \$17,306 | \$131,611 |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$114,305</u> | | <u>\$114,305</u> | <u>\$17,306</u> | <u>\$131,611</u> |

(A) Alloc basis: Direct to IT - GIS / Voice

Source:

IT - Operations
Detail allocation of
ERP

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Finance - Admin | 90.0000 | 90.000 % | \$385,779 | | \$385,779 | \$64,898 | \$450,677 |
| Human Resources | 10.0000 | 10.000 % | \$42,864 | | \$42,864 | | \$42,864 |
| Total | 100.0000 | 100.000 % | \$428,643 | | \$428,643 | \$64,898 | \$493,541 |

(A) Alloc basis: Staff time supporting HR and Finance

Source: IT Department

IT - Operations
Detail allocation of
Recreation Registration

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Rec and Parks - Admin | 1,000,000.0000 | 100.000 % | \$142,881 | | \$142,881 | \$21,633 | \$164,514 |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$142,881</u> | | <u>\$142,881</u> | <u>\$21,633</u> | <u>\$164,514</u> |

(A) Alloc basis: Direct to Recreation

Source:

IT - Operations
Detail allocation of
Permitting

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| CPDS - Executive | 271,021,601 | 74.493 % | \$170,297 | | \$170,297 | \$25,783 | \$196,080 |
| Office of Chief - Mgmt & Support | 40,877,161 | 11.235 % | \$25,685 | | \$25,685 | \$3,889 | \$29,574 |
| Rec and Parks - Admin | 3,725,372 | 1.024 % | \$2,341 | | \$2,341 | \$354 | \$2,695 |
| Public Works - Mgmt & Support | 18,176,159 | 4.996 % | \$11,421 | | \$11,421 | \$1,729 | \$13,150 |
| Special Activities | 547,689 | 0.151 % | \$344 | | \$344 | \$52 | \$396 |
| Stormwater Mgmt | 29,475,674 | 8.101 % | \$18,521 | | \$18,521 | \$2,805 | \$21,326 |
| Total | 363,823,656 | 100.000 % | \$228,609 | | \$228,609 | \$34,612 | \$263,221 |

(A) Alloc basis: Amount Paid for Permits by Department / Cost Center

Source: IT Department

IT - Operations
Detail allocation of
Police Applications

| <u>User Department</u> | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Office of Chief - Mgmt & Support | 1,000,000.0000 | 100.000 % | \$114,305 | | \$114,305 | \$17,306 | \$131,611 |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$114,305</u> | | <u>\$114,305</u> | <u>\$17,306</u> | <u>\$131,611</u> |

(A) Alloc basis: Direct to Police

Source:

IT - Operations
Detail allocation of
Telecommunications / Regulatory Support

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| IT - Operations | 5.0000 | 5.000 % | \$7,144 | | \$7,144 | | \$7,144 |
| Public Works - Mgmt & Support | 25.0000 | 25.000 % | \$35,720 | | \$35,720 | \$5,693 | \$41,413 |
| CPDS - Executive | 50.0000 | 50.000 % | \$71,440 | | \$71,440 | \$11,386 | \$82,826 |
| City Manager - Admin | 20.0000 | 20.000 % | \$28,576 | | \$28,576 | \$4,554 | \$33,130 |
| Total | <u>100.0000</u> | <u>100.000 %</u> | <u>\$142,880</u> | | <u>\$142,880</u> | <u>\$21,633</u> | <u>\$164,513</u> |

(A) Alloc basis: Level of Support for fees Charged by User Departments

Source: IT Department

IT - Operations
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>IT Infrastructure / Support</u> | <u>GIS / Voice Dept. Admin</u> | <u>ERP</u> | <u>Recreation Registration</u> | <u>Permitting</u> | <u>Police Applications</u> | <u>Telecommunications / Regulatory Support</u> |
|---------------------------------------|--------------|------------------------------------|--------------------------------|------------|--------------------------------|-------------------|----------------------------|--|
| City Attorney | \$16,482 | \$16,482 | | | | | | |
| Human Resources | \$85,716 | \$42,852 | | \$42,864 | | | | |
| IT - Operations | \$109,329 | \$102,185 | | | | | | \$7,144 |
| Mayor and Council | \$19,318 | \$19,318 | | | | | | |
| City Clerk | \$19,318 | \$19,318 | | | | | | |
| City Manager - Admin | \$168,356 | \$135,226 | | | | | | \$33,130 |
| CPDS - Executive | \$317,542 | \$38,636 | | | | \$196,080 | | \$82,826 |
| Finance - Admin | \$533,745 | \$83,068 | | \$450,677 | | | | |
| IT - Voice Comm & GIS | \$139,339 | \$7,728 | \$131,611 | | | | | |
| Special Ops Bureau - Mgmt & Supt | \$117,840 | \$117,840 | | | | | | |
| Rec and Parks - Admin | \$182,663 | \$15,454 | | | \$164,514 | \$2,695 | | |
| Rec Svcs - Admin | \$23,182 | \$23,182 | | | | | | |
| Prks & OS - Admin | \$19,318 | \$19,318 | | | | | | |
| Comm Svcs - Admin | \$7,728 | \$7,728 | | | | | | |
| Facilities | \$23,182 | \$23,182 | | | | | | |
| Office of Chief - Mgmt & Support | \$192,093 | \$30,908 | | | | \$29,574 | \$131,611 | |
| Public Works - Mgmt & Support | \$70,404 | \$15,841 | | | | \$13,150 | | \$41,413 |
| Fleet Services | \$11,591 | \$11,591 | | | | | | |
| Prks & OS - Hort Svcs | \$7,728 | \$7,728 | | | | | | |
| Prks & OS - ROW Svcs | \$3,863 | \$3,863 | | | | | | |
| CPDS Housing | \$7,728 | \$7,728 | | | | | | |
| P&Z - Development Review | \$27,045 | \$27,045 | | | | | | |
| P&Z - Zoning Ordinance | \$15,454 | \$15,454 | | | | | | |
| P&Z - Historic Preservation | \$7,728 | \$7,728 | | | | | | |
| Insp Svcs - Apps, Processing, Permits | \$50,227 | \$50,227 | | | | | | |
| Inspection and Code Enforcement | \$57,954 | \$57,954 | | | | | | |
| Long Range Planning | \$27,045 | \$27,045 | | | | | | |
| Office of Chief - Comm Svcs Office | \$3,863 | \$3,863 | | | | | | |
| Police - Field Services | \$30,908 | \$30,908 | | | | | | |
| Police - Administrative Services | \$19,318 | \$19,318 | | | | | | |
| PW - Contract Management | \$58,920 | \$58,920 | | | | | | |
| Traffic and Transportation | \$30,908 | \$30,908 | | | | | | |
| Ops and Maintenance | \$5,988 | \$5,988 | | | | | | |
| Engineering | \$14,488 | \$14,488 | | | | | | |
| Environmental Management | \$32,454 | \$32,454 | | | | | | |
| Rec and Parks Capital Projects | \$7,728 | \$7,728 | | | | | | |
| Rec and Parks Special Events | \$11,591 | \$11,591 | | | | | | |
| Fac Civic Ctr Complex | \$34,773 | \$34,773 | | | | | | |
| Rec Svcs Afterschool | \$7,728 | \$7,728 | | | | | | |
| Rec Svcs Teens | \$7,728 | \$7,728 | | | | | | |
| Rec Svcs Outdoor Rec | \$3,863 | \$3,863 | | | | | | |
| Rec Svcs Arts | \$7,728 | \$7,728 | | | | | | |
| Fac Lincoln Park comm Ctr | \$11,591 | \$11,591 | | | | | | |

IT - Operations
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>IT Infrastructure / Support</u> | <u>GIS / Voice Dept. Admin</u> | <u>ERP</u> | <u>Recreation Registration</u> | <u>Permitting</u> | <u>Police Applications</u> | <u>Telecommunications / Regulatory Support</u> |
|-----------------------------------|--------------------|------------------------------------|--------------------------------|------------------|--------------------------------|-------------------|----------------------------|--|
| Fac Twinbrook Comm Rec Ctr | \$11,591 | \$11,591 | | | | | | |
| Fac Croydon Creek Nature Ctr | \$11,591 | \$11,591 | | | | | | |
| Fac Thomas Farm Comm Ctr | \$15,454 | \$15,454 | | | | | | |
| Rec Srvs Summer Camps | \$11,591 | \$11,591 | | | | | | |
| Rec Srvs Classes | \$7,728 | \$7,728 | | | | | | |
| Sr Citz Srvs Sr. Ctr. Ops | \$11,591 | \$11,591 | | | | | | |
| Sr Citz Srvs Sr Citz Soc Serv | \$19,318 | \$19,318 | | | | | | |
| Sr Citz Srvs Sr Citz Rec | \$7,728 | \$7,728 | | | | | | |
| Sr Citz Srvs Sr Citz Sprts & Exer | \$7,728 | \$7,728 | | | | | | |
| Rec Srvs Adult Sports | \$7,728 | \$7,728 | | | | | | |
| Rec Srvs Youth Sports | \$7,728 | \$7,728 | | | | | | |
| Prks & OS Forestry Dev Review | \$7,728 | \$7,728 | | | | | | |
| Prks & OS Athletic Field Srvs | \$3,863 | \$3,863 | | | | | | |
| Fac Swim Ctr | \$30,908 | \$30,908 | | | | | | |
| Comm Srvs Youth & family Srvs | \$7,728 | \$7,728 | | | | | | |
| Comm Srvs Link to Lrng | \$7,728 | \$7,728 | | | | | | |
| Water | \$35,739 | \$35,739 | | | | | | |
| Sewer | \$11,204 | \$11,204 | | | | | | |
| Refuse | \$23,182 | \$23,182 | | | | | | |
| Parking | \$1,932 | \$1,932 | | | | | | |
| Stormwater Mgmt | \$53,201 | \$31,875 | | | | \$21,326 | | |
| Town Center Mgmt | \$1,932 | \$1,932 | | | | | | |
| Speed Camera | \$3,863 | \$3,863 | | | | | | |
| P&R RedGate Golf Crs Crs Ops | \$7,728 | \$7,728 | | | | | | |
| P&R RedGate Golf Crs CH Srvs | \$11,591 | \$11,591 | | | | | | |
| Special Activities | \$396 | | | | | \$396 | | |
| Comm Srvs Community Programs | \$11,591 | \$11,591 | | | | | | |
| Other | | | | | | | | |
| Prks & OS Urban Forestry | \$3,854 | \$3,854 | | | | | | |
| Total | \$2,895,439 | \$1,546,428 | \$131,611 | \$493,541 | \$164,514 | \$263,221 | \$131,611 | \$164,513 |

Mayor and Council
Costs to be allocated

| | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|---------------------------------------|-------------------------|-------------------------|------------------|-------------------------|
| Expenditures Per Financial Statement: | \$242,600 | | | \$242,600 |
| Allocated additions: | | | | |
| 1104000100 - City Attorney | \$90,767 | \$22,906 | \$113,673 | |
| 1107500100 - IT - Operations | \$16,482 | \$2,836 | \$19,318 | |
| 1105001100 - City Clerk | | \$164,971 | \$164,971 | |
| 1105500101 - City Manager - Admin | | \$26,959 | \$26,959 | |
| 1107000100 - Finance - Admin | | \$14,520 | \$14,520 | |
| 1107500400 - IT - Voice Comm & GIS | | \$5,173 | \$5,173 | |
| 1109500100 - Non-Departmental | | \$3,030 | \$3,030 | |
| Total allocated additions: | <u>\$107,249</u> | <u>\$240,395</u> | <u>\$347,644</u> | <u>\$347,644</u> |
| Total to be allocated | <u>\$349,849</u> | <u>\$240,395</u> | | <u>\$590,244</u> |

Mayor and Council
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>Legislative & Policy Making</u> |
|--------------------------------------|-------------------------|----------------------------|--|
| <u>Wages & Benefits</u> | | | |
| SALARIES & WAGES | \$108,200 | | \$108,200 |
| FRINGE BENEFITS | \$9,500 | | \$9,500 |
| <u>Other Expense and Cost</u> | | | |
| Advertising - Non Recruitment | \$12,600 | | \$12,600 |
| Travel Outside Metro Area | \$16,000 | | \$16,000 |
| Dues, Fees & Publications | \$86,500 | | \$86,500 |
| Program Supplies | \$9,800 | | \$9,800 |
| Departmental Expenditures | <u>\$242,600</u> | | <u>\$242,600</u> |
| Additions: 1st | | | |
| Other | \$107,249 | \$107,249 | |
| Functional Cost | \$349,849 | \$107,249 | \$242,600 |
| Reallocate Admin | | (\$107,249) | \$107,249 |
| Allocable Costs | <u>\$349,849</u> | | <u>\$349,849</u> |
| 1st Allocation | <u>\$349,849</u> | | <u>\$349,849</u> |
| Additions: 2nd | | | |
| Other | \$240,395 | \$240,395 | |
| Functional Cost | \$240,395 | \$240,395 | |
| Reallocate Admin | | (\$240,395) | \$240,395 |
| Allocable Costs | <u>\$240,395</u> | | <u>\$240,395</u> |
| 2nd Allocation | <u>\$240,395</u> | | <u>\$240,395</u> |
| Total allocated | <u>\$590,244</u> | | <u>\$590,244</u> |

Mayor and Council
Detail allocation of
Legislative & Policy Making

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Attorney | 24 | 7.947 % | \$27,803 | | \$27,803 | | \$27,803 |
| Human Resources | 2 | 0.662 % | \$2,317 | | \$2,317 | | \$2,317 |
| City Clerk | 4 | 1.325 % | \$4,634 | | \$4,634 | \$3,535 | \$8,169 |
| City Manager - Admin | 20 | 6.623 % | \$23,169 | | \$23,169 | \$17,676 | \$40,845 |
| CPDS - Executive | 22 | 7.285 % | \$25,486 | | \$25,486 | \$19,444 | \$44,930 |
| P&Z - Development Review | 1 | 0.331 % | \$1,158 | | \$1,158 | \$884 | \$2,042 |
| P&Z - Zoning Ordinance | 27 | 8.940 % | \$31,278 | | \$31,278 | \$23,863 | \$55,141 |
| P&Z - Historic Preservation | 3 | 0.993 % | \$3,475 | | \$3,475 | \$2,651 | \$6,126 |
| Long Range Planning | 13 | 4.305 % | \$15,060 | | \$15,060 | \$11,489 | \$26,549 |
| Insp Svcs - Apps, Processing, Permits | 2 | 0.662 % | \$2,317 | | \$2,317 | \$1,768 | \$4,085 |
| Finance - Admin | 55 | 18.212 % | \$63,714 | | \$63,714 | \$48,609 | \$112,323 |
| IT - Operations | 4 | 1.325 % | \$4,634 | | \$4,634 | | \$4,634 |
| Office of Chief - Mgmt & Support | 15 | 4.967 % | \$17,377 | | \$17,377 | \$13,257 | \$30,634 |
| Public Works - Mgmt & Support | 6 | 1.987 % | \$6,951 | | \$6,951 | \$5,303 | \$12,254 |
| PW - Contract Management | 4 | 1.325 % | \$4,634 | | \$4,634 | \$3,535 | \$8,169 |
| Traffic and Transportation | 7 | 2.318 % | \$8,109 | | \$8,109 | \$6,187 | \$14,296 |
| Engineering | 8 | 2.649 % | \$9,268 | | \$9,268 | \$7,070 | \$16,338 |
| Environmental Management | 7 | 2.318 % | \$8,109 | | \$8,109 | \$6,187 | \$14,296 |
| Ops and Maintenance | 1 | 0.331 % | \$1,158 | | \$1,158 | \$884 | \$2,042 |
| Fleet Services | 5 | 1.656 % | \$5,792 | | \$5,792 | \$4,419 | \$10,211 |
| Rec and Parks - Admin | 34 | 11.258 % | \$39,387 | | \$39,387 | \$30,049 | \$69,436 |
| Rec and Parks Special Events | 1 | 0.331 % | \$1,158 | | \$1,158 | \$884 | \$2,042 |
| Rec Svcs - Admin | 2 | 0.662 % | \$2,317 | | \$2,317 | \$1,768 | \$4,085 |
| Rec Svcs Arts | 3 | 0.993 % | \$3,475 | | \$3,475 | \$2,651 | \$6,126 |
| Comm Svcs - Admin | 2 | 0.662 % | \$2,317 | | \$2,317 | \$1,768 | \$4,085 |
| Facilities | 10 | 3.311 % | \$11,584 | | \$11,584 | \$8,838 | \$20,422 |
| Fac Swim Ctr | 2 | 0.662 % | \$2,317 | | \$2,317 | \$1,768 | \$4,085 |
| Prks & OS - Admin | 1 | 0.331 % | \$1,158 | | \$1,158 | \$884 | \$2,042 |
| Water | 5 | 1.656 % | \$5,792 | | \$5,792 | \$4,419 | \$10,211 |
| Sewer | 3 | 0.993 % | \$3,475 | | \$3,475 | \$2,651 | \$6,126 |
| Refuse | 2 | 0.662 % | \$2,317 | | \$2,317 | \$1,768 | \$4,085 |
| Stormwater Mgmt | 2 | 0.662 % | \$2,317 | | \$2,317 | \$1,768 | \$4,085 |
| Parking | 2 | 0.662 % | \$2,317 | | \$2,317 | \$1,768 | \$4,085 |
| Town Center Mgmt | 1 | 0.331 % | \$1,158 | | \$1,158 | \$884 | \$2,042 |
| P&R RedGate Golf Crs Crs Ops | 2 | 0.663 % | \$2,317 | | \$2,317 | \$1,766 | \$4,083 |
| Total | 302 | 100.000 % | \$349,849 | | \$349,849 | \$240,395 | \$590,244 |

(A) Alloc basis: # of Agenda Items, Board / Committee Appointments, Public Hearings

Source: City Clerk

Mayor and Council
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>Legislative & Policy Making</u> |
|---------------------------------------|------------------|--|
| City Attorney | \$27,803 | \$27,803 |
| Human Resources | \$2,317 | \$2,317 |
| IT - Operations | \$4,634 | \$4,634 |
| City Clerk | \$8,169 | \$8,169 |
| City Manager - Admin | \$40,845 | \$40,845 |
| CPDS - Executive | \$44,930 | \$44,930 |
| Finance - Admin | \$112,323 | \$112,323 |
| Rec and Parks - Admin | \$69,436 | \$69,436 |
| Rec Svcs - Admin | \$4,085 | \$4,085 |
| Prks & OS - Admin | \$2,042 | \$2,042 |
| Comm Svcs - Admin | \$4,085 | \$4,085 |
| Facilities | \$20,422 | \$20,422 |
| Office of Chief - Mgmt & Support | \$30,634 | \$30,634 |
| Public Works - Mgmt & Support | \$12,254 | \$12,254 |
| Fleet Services | \$10,211 | \$10,211 |
| P&Z - Development Review | \$2,042 | \$2,042 |
| P&Z - Zoning Ordinance | \$55,141 | \$55,141 |
| P&Z - Historic Preservation | \$6,126 | \$6,126 |
| Insp Svcs - Apps, Processing, Permits | \$4,085 | \$4,085 |
| Long Range Planning | \$26,549 | \$26,549 |
| PW - Contract Management | \$8,169 | \$8,169 |
| Traffic and Transportation | \$14,296 | \$14,296 |
| Ops and Maintenance | \$2,042 | \$2,042 |
| Engineering | \$16,338 | \$16,338 |
| Environmental Management | \$14,296 | \$14,296 |
| Rec and Parks Special Events | \$2,042 | \$2,042 |
| Rec Svcs Arts | \$6,126 | \$6,126 |
| Fac Swim Ctr | \$4,085 | \$4,085 |
| Water | \$10,211 | \$10,211 |
| Sewer | \$6,126 | \$6,126 |
| Refuse | \$4,085 | \$4,085 |
| Parking | \$4,085 | \$4,085 |
| Stormwater Mgmt | \$4,085 | \$4,085 |
| Town Center Mgmt | \$2,042 | \$2,042 |
| P&R RedGate Golf Crs Crs Ops | \$4,083 | \$4,083 |
| Total | <u>\$590,244</u> | <u>\$590,244</u> |

City Clerk
Costs to be allocated

| | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|---------------------------------------|-------------------------|------------------------|------------------|-------------------------|
| Expenditures Per Financial Statement: | \$401,800 | | | \$401,800 |
| Allocated additions: | | | | |
| 1104000100 - City Attorney | \$40,845 | \$10,308 | \$51,153 | |
| 1104502101 - Human Resources | \$7,586 | \$2,009 | \$9,595 | |
| 1107500100 - IT - Operations | \$16,482 | \$2,836 | \$19,318 | |
| 1105000100 - Mayor and Council | \$4,634 | \$3,535 | \$8,169 | |
| 1105001100 - City Clerk | | \$2,809 | \$2,809 | |
| 1105500101 - City Manager - Admin | | \$26,966 | \$26,966 | |
| 1107000100 - Finance - Admin | | \$13,743 | \$13,743 | |
| 1107500400 - IT - Voice Comm & GIS | | \$10,068 | \$10,068 | |
| 1109500100 - Non-Departmental | | \$18,913 | \$18,913 | |
| Total allocated additions: | <u>\$69,547</u> | <u>\$91,187</u> | <u>\$160,734</u> | <u>\$160,734</u> |
| Total to be allocated | <u>\$471,347</u> | <u>\$91,187</u> | | <u>\$562,534</u> |

City Clerk
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>M&C Support</u> | <u>Agendas & Meetings</u> | <u>Elections</u> |
|--------------------------------------|------------------|----------------------------|------------------------|-------------------------------|------------------|
| <u>Wages & Benefits</u> | | | | | |
| SALARIES & WAGES | \$260,300 | \$52,060 | \$72,884 | \$93,708 | \$41,648 |
| FRINGE BENEFITS | \$55,000 | \$11,000 | \$15,400 | \$19,800 | \$8,800 |
| <u>Other Expense and Cost</u> | | | | | |
| Postage | \$11,000 | \$2,200 | \$3,080 | \$3,960 | \$1,760 |
| Travel Outside Metro Area | \$4,500 | \$900 | \$1,260 | \$1,620 | \$720 |
| Class / Professional Development | \$300 | \$60 | \$84 | \$108 | \$48 |
| Dues, Fees & Publications | \$200 | \$40 | \$56 | \$72 | \$32 |
| Contract Services - Other | \$9,000 | \$1,800 | \$2,520 | \$3,240 | \$1,440 |
| Printing Contracts | \$2,000 | \$400 | \$560 | \$720 | \$320 |
| Other Equip Lease | \$4,000 | \$800 | \$1,120 | \$1,440 | \$640 |
| Program Supplies | \$40,000 | \$8,000 | \$11,200 | \$14,400 | \$6,400 |
| Board and Commission Supls | \$500 | \$100 | \$140 | \$180 | \$80 |
| Furniture & Equipment <\$5000 | \$15,000 | \$3,000 | \$4,200 | \$5,400 | \$2,400 |
| Departmental Expenditures | \$401,800 | \$80,360 | \$112,504 | \$144,648 | \$64,288 |
| Additions: 1st | | | | | |
| Other | \$69,547 | \$69,547 | | | |
| Functional Cost | \$471,347 | \$149,907 | \$112,504 | \$144,648 | \$64,288 |
| Reallocate Admin | | (\$149,907) | \$52,467 | \$67,458 | \$29,982 |
| Allocable Costs | \$471,347 | | \$164,971 | \$212,106 | \$94,270 |
| Unallocated | (\$94,270) | | | | (\$94,270) |
| 1st Allocation | \$377,077 | | \$164,971 | \$212,106 | |
| Additions: 2nd | | | | | |
| Other | \$91,187 | \$91,187 | | | |
| Functional Cost | \$91,187 | \$91,187 | | | |
| Reallocate Admin | | (\$91,187) | \$31,915 | \$41,034 | \$18,238 |
| Allocable Costs | \$91,187 | | \$31,915 | \$41,034 | \$18,238 |
| Unallocated | (\$18,238) | | | | (\$18,238) |
| 2nd Allocation | \$72,949 | | \$31,915 | \$41,034 | |
| Total allocated | \$450,026 | | \$196,886 | \$253,140 | |

City Clerk
Detail allocation of
M&C Support

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Mayor and Council | 1,000,000.0000 | 100.000 % | \$164,971 | | \$164,971 | | \$164,971 |
| Other | 0.0010 | | | | | \$31,915 | \$31,915 |
| Total | <u>1,000,000.0010</u> | <u>100.000 %</u> | <u>\$164,971</u> | | <u>\$164,971</u> | <u>\$31,915</u> | <u>\$196,886</u> |

(A) Alloc basis: Direct Allocation to Mayor and Council

Source: City Clerk

City Clerk
Detail allocation of
Agendas & Meetings

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Attorney | 24 | 7.947 % | \$16,856 | | \$16,856 | | \$16,856 |
| Human Resources | 2 | 0.662 % | \$1,405 | | \$1,405 | | \$1,405 |
| City Clerk | 4 | 1.325 % | \$2,809 | | \$2,809 | | \$2,809 |
| City Manager - Admin | 20 | 6.623 % | \$14,047 | | \$14,047 | \$3,062 | \$17,109 |
| CPDS - Executive | 22 | 7.285 % | \$15,451 | | \$15,451 | \$3,368 | \$18,819 |
| P&Z - Development Review | 1 | 0.331 % | \$702 | | \$702 | \$153 | \$855 |
| P&Z - Zoning Ordinance | 27 | 8.940 % | \$18,963 | | \$18,963 | \$4,134 | \$23,097 |
| P&Z - Historic Preservation | 3 | 0.993 % | \$2,107 | | \$2,107 | \$459 | \$2,566 |
| Long Range Planning | 13 | 4.305 % | \$9,130 | | \$9,130 | \$1,990 | \$11,120 |
| Insp Svcs - Apps, Processing, Permits | 2 | 0.662 % | \$1,405 | | \$1,405 | \$306 | \$1,711 |
| Finance - Admin | 55 | 18.212 % | \$38,629 | | \$38,629 | \$8,421 | \$47,050 |
| IT - Operations | 4 | 1.325 % | \$2,809 | | \$2,809 | | \$2,809 |
| Office of Chief - Mgmt & Support | 15 | 4.967 % | \$10,535 | | \$10,535 | \$2,297 | \$12,832 |
| Public Works - Mgmt & Support | 6 | 1.987 % | \$4,214 | | \$4,214 | \$919 | \$5,133 |
| PW - Contract Management | 4 | 1.325 % | \$2,809 | | \$2,809 | \$612 | \$3,421 |
| Traffic and Transportation | 7 | 2.318 % | \$4,916 | | \$4,916 | \$1,072 | \$5,988 |
| Engineering | 8 | 2.649 % | \$5,619 | | \$5,619 | \$1,225 | \$6,844 |
| Environmental Management | 7 | 2.318 % | \$4,916 | | \$4,916 | \$1,072 | \$5,988 |
| Ops and Maintenance | 1 | 0.331 % | \$702 | | \$702 | \$153 | \$855 |
| Fleet Services | 5 | 1.656 % | \$3,512 | | \$3,512 | \$766 | \$4,278 |
| Rec and Parks - Admin | 34 | 11.258 % | \$23,879 | | \$23,879 | \$5,206 | \$29,085 |
| Rec and Parks Special Events | 1 | 0.331 % | \$702 | | \$702 | \$153 | \$855 |
| Rec Svcs - Admin | 2 | 0.662 % | \$1,405 | | \$1,405 | \$306 | \$1,711 |
| Rec Svcs Arts | 3 | 0.993 % | \$2,107 | | \$2,107 | \$459 | \$2,566 |
| Comm Svcs - Admin | 2 | 0.662 % | \$1,405 | | \$1,405 | \$306 | \$1,711 |
| Facilities | 10 | 3.311 % | \$7,023 | | \$7,023 | \$1,531 | \$8,554 |
| Fac Swim Ctr | 2 | 0.662 % | \$1,405 | | \$1,405 | \$306 | \$1,711 |
| Prks & OS - Admin | 1 | 0.331 % | \$702 | | \$702 | \$153 | \$855 |
| Water | 5 | 1.656 % | \$3,512 | | \$3,512 | \$766 | \$4,278 |
| Sewer | 3 | 0.993 % | \$2,107 | | \$2,107 | \$459 | \$2,566 |
| Refuse | 2 | 0.662 % | \$1,405 | | \$1,405 | \$306 | \$1,711 |
| Stormwater Mgmt | 2 | 0.662 % | \$1,405 | | \$1,405 | \$306 | \$1,711 |
| Parking | 2 | 0.662 % | \$1,405 | | \$1,405 | \$306 | \$1,711 |
| Town Center Mgmt | 1 | 0.331 % | \$702 | | \$702 | \$153 | \$855 |
| P&R RedGate Golf Crs Crs Ops | 2 | 0.663 % | \$1,406 | | \$1,406 | \$309 | \$1,715 |
| Total | 302 | 100.000 % | \$212,106 | | \$212,106 | \$41,034 | \$253,140 |

(A) Alloc basis: # of Agenda Items, Board / Committee Appointments, Public Hearings

Source: City Clerk

City Clerk
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>M&C Support</u> | <u>Agendas & Meetings</u> |
|---------------------------------------|--------------|------------------------|-------------------------------|
| City Attorney | \$16,856 | | \$16,856 |
| Human Resources | \$1,405 | | \$1,405 |
| IT - Operations | \$2,809 | | \$2,809 |
| Mayor and Council | \$164,971 | \$164,971 | |
| City Clerk | \$2,809 | | \$2,809 |
| City Manager - Admin | \$17,109 | | \$17,109 |
| CPDS - Executive | \$18,819 | | \$18,819 |
| Finance - Admin | \$47,050 | | \$47,050 |
| Rec and Parks - Admin | \$29,085 | | \$29,085 |
| Rec Svcs - Admin | \$1,711 | | \$1,711 |
| Prks & OS - Admin | \$855 | | \$855 |
| Comm Svcs - Admin | \$1,711 | | \$1,711 |
| Facilities | \$8,554 | | \$8,554 |
| Office of Chief - Mgmt & Support | \$12,832 | | \$12,832 |
| Public Works - Mgmt & Support | \$5,133 | | \$5,133 |
| Fleet Services | \$4,278 | | \$4,278 |
| P&Z - Development Review | \$855 | | \$855 |
| P&Z - Zoning Ordinance | \$23,097 | | \$23,097 |
| P&Z - Historic Preservation | \$2,566 | | \$2,566 |
| Insp Svcs - Apps, Processing, Permits | \$1,711 | | \$1,711 |
| Long Range Planning | \$11,120 | | \$11,120 |
| PW - Contract Management | \$3,421 | | \$3,421 |
| Traffic and Transportation | \$5,988 | | \$5,988 |
| Ops and Maintenance | \$855 | | \$855 |
| Engineering | \$6,844 | | \$6,844 |
| Environmental Management | \$5,988 | | \$5,988 |
| Rec and Parks Special Events | \$855 | | \$855 |
| Rec Svcs Arts | \$2,566 | | \$2,566 |
| Fac Swim Ctr | \$1,711 | | \$1,711 |
| Water | \$4,278 | | \$4,278 |
| Sewer | \$2,566 | | \$2,566 |
| Refuse | \$1,711 | | \$1,711 |
| Parking | \$1,711 | | \$1,711 |
| Stormwater Mgmt | \$1,711 | | \$1,711 |
| Town Center Mgmt | \$855 | | \$855 |
| P&R RedGate Golf Crs Crs Ops | \$1,715 | | \$1,715 |
| Other | \$31,915 | \$31,915 | |
| Total | \$450,026 | \$196,886 | \$253,140 |

City Manager - Admin
Costs to be allocated

| | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|--|---------------------------|---------------------------|--------------------|---------------------------|
| Expenditures Per Financial Statement: | \$3,501,000 | | | \$3,501,000 |
| Deductions: | | | | |
| Postage - Rockville Reports | (\$46,000) | | | |
| Total deductions: | <u>(\$46,000)</u> | | | <u>(\$46,000)</u> |
| Allocated additions: | | | | |
| 1 - Building Use | \$7,186 | | \$7,186 | |
| 2 - Equipment Use | \$33,317 | | \$33,317 | |
| 1104000100 - City Attorney | \$61,268 | \$15,461 | \$76,729 | |
| 1104502101 - Human Resources | \$70,804 | \$18,755 | \$89,559 | |
| 1107500100 - IT - Operations | \$143,947 | \$24,409 | \$168,356 | |
| 1105000100 - Mayor and Council | \$23,169 | \$17,676 | \$40,845 | |
| 1105001100 - City Clerk | \$14,047 | \$3,062 | \$17,109 | |
| 1105500101 - City Manager - Admin | | \$642,301 | \$642,301 | |
| 1107000100 - Finance - Admin | | \$140,453 | \$140,453 | |
| 1107500400 - IT - Voice Comm & GIS | | \$38,170 | \$38,170 | |
| 1109008511 - Facilities | | \$69,271 | \$69,271 | |
| 1108500803 - Fleet Services | | \$10,186 | \$10,186 | |
| 1109500100 - Non-Departmental | | \$164,149 | \$164,149 | |
| 1109007522 - Prks & OS - Hort Srvs | | \$6,377 | \$6,377 | |
| 1109007530 - Prks & OS - Parks West Srvs | | \$587 | \$587 | |
| 1109007532 - Prks & OS - Parks East Srvs | | \$759 | \$759 | |
| 1109007533 - Prks & OS - ROW Srvs | | \$1,952 | \$1,952 | |
| Total allocated additions: | <u>\$353,738</u> | <u>\$1,153,568</u> | <u>\$1,507,306</u> | <u>\$1,507,306</u> |
| Total to be allocated | <u>\$3,808,738</u> | <u>\$1,153,568</u> | | <u>\$4,962,306</u> |

City Manager - Admin
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>Administration</u> | <u>Management Systems A</u> | <u>Management Systems B</u> | <u>Organizational Development</u> | <u>PIO</u> | <u>Website and Intranet</u> | <u>Cable TV</u> | <u>Citywide Graphics</u> |
|----------------------------------|--------------------|----------------------------|-----------------------|---------------------------------|---------------------------------|---------------------------------------|------------------|---------------------------------|------------------|------------------------------|
| Wages & Benefits | | | | | | | | | | |
| SALARIES & WAGES | \$2,147,100 | | \$521,000 | \$82,900 | \$82,900 | \$120,600 | \$254,500 | \$130,000 | \$293,600 | \$46,224 |
| FRINGE BENEFITS | \$465,600 | | \$111,800 | \$17,400 | \$17,400 | \$27,300 | \$57,700 | \$24,600 | \$65,300 | \$9,864 |
| Other Expense and Cost | | | | | | | | | | |
| Overtime | \$2,700 | | | | | | | | \$2,000 | \$84 |
| Consultants | \$273,800 | | \$150,000 | \$5,500 | \$5,500 | \$19,000 | \$90,000 | | \$3,800 | |
| Postage | \$159,100 | | | | | | | | | |
| Postage - Rockville Reports | \$46,000 | \$46,000 | | | | | | | | |
| Data Processing Services | \$20,300 | | | | | | | | \$20,300 | |
| Office Equipment Rental | \$1,000 | | | | | | | | | \$120 |
| Travel Outside Metro Area | \$24,700 | | \$3,800 | \$1,400 | \$1,400 | \$2,500 | \$5,000 | \$1,000 | \$2,400 | \$420 |
| Class / Professional Development | \$21,700 | | \$2,300 | \$900 | \$900 | \$2,500 | \$5,000 | \$2,600 | \$1,300 | \$396 |
| Dues, Fees & Publications | \$13,300 | | \$4,700 | \$200 | \$200 | \$1,500 | \$2,100 | \$200 | \$2,200 | \$96 |
| Office Eqp Service / Maintenance | \$23,100 | | | | | | | | | \$2,772 |
| Computer Eq Maintenance | \$1,400 | | | | | | | | | \$168 |
| Communications Equip Maint | \$3,000 | | | | | | | | \$3,000 | |
| Contracted Transp Services | \$7,300 | | | | | | | | | \$876 |
| Uniform Rental | \$300 | | | | | | | | | \$36 |
| Contracted Refuse Service | \$300 | | | | | | | | | \$36 |
| Printing Contracts | \$61,400 | | | | | | \$45,000 | | | \$1,968 |
| Color Copier Expense | \$13,000 | | | | | | | | | \$1,560 |
| Other Eqp Lease | \$46,200 | | | | | | | | | \$5,544 |
| Program Supplies | \$161,900 | | \$16,000 | | | \$18,200 | \$900 | | \$7,600 | \$10,920 |
| Chemicals | \$4,000 | | | | | | | | | \$480 |
| Furniture & Equipment < \$5000 | \$2,000 | | | | | | | | \$2,000 | |
| Computer Equipment | \$1,800 | | | | | | | | | \$216 |
| Departmental Expenditures | \$3,501,000 | \$46,000 | \$809,600 | \$108,300 | \$108,300 | \$191,600 | \$460,200 | \$158,400 | \$403,500 | \$81,780 |
| Cost Adjustments | | | | | | | | | | |
| Deductions | (\$46,000) | (\$46,000) | | | | | | | | |
| Additions: 1st | | | | | | | | | | |
| Other | \$353,738 | \$353,738 | | | | | | | | |
| Functional Cost | \$3,808,738 | \$353,738 | \$809,600 | \$108,300 | \$108,300 | \$191,600 | \$460,200 | \$158,400 | \$403,500 | \$81,780 |
| Reallocate Admin | | (\$353,738) | \$82,890 | \$11,088 | \$11,088 | \$19,617 | \$47,117 | \$16,218 | \$41,312 | \$8,373 |
| Allocable Costs | \$3,808,738 | | \$892,490 | \$119,388 | \$119,388 | \$211,217 | \$507,317 | \$174,618 | \$444,812 | \$90,153 |
| Unallocated | (\$532,233) | | | | (\$119,388) | | | | | |
| 1st Allocation | \$3,276,505 | | \$892,490 | \$119,388 | | \$211,217 | \$507,317 | \$174,618 | \$444,812 | \$90,153 |
| Additions: 2nd | | | | | | | | | | |
| Other | \$1,153,568 | \$1,153,568 | | | | | | | | |
| Functional Cost | \$1,153,568 | \$1,153,568 | | | | | | | | |
| Reallocate Admin | | (\$1,153,568) | \$270,312 | \$36,160 | \$36,160 | \$63,972 | \$153,653 | \$52,887 | \$134,722 | \$27,305 |
| Allocable Costs | \$1,153,568 | | \$270,312 | \$36,160 | \$36,160 | \$63,972 | \$153,653 | \$52,887 | \$134,722 | \$27,305 |

City Manager - Admin
Schedule of costs to be
allocated by function

| | <u>Rec & Park Graphics</u> | <u>Citywide Printing</u> | <u>Rec & Park Printing</u> | <u>Rec & Park Guide / Sr. Center mailing</u> | <u>Postage - Metered</u> | <u>Citywide Copy Center</u> | <u>Rec & Park Copy Center</u> | <u>Human Rights and Community Mediation</u> | <u>Neighborhood Resources Program</u> |
|--------------------------------------|------------------------------------|--------------------------|------------------------------------|--|------------------------------|---------------------------------|---------------------------------------|---|---|
| <u>Wages & Benefits</u> | | | | | | | | | |
| SALARIES & WAGES | \$134,820 | \$80,892 | \$77,040 | | | \$23,112 | \$23,112 | \$88,700 | \$187,700 |
| FRINGE BENEFITS | \$28,770 | \$17,262 | \$16,440 | | | \$4,932 | \$4,932 | \$17,000 | \$44,900 |
| <u>Other Expense and Cost</u> | | | | | | | | | |
| Overtime | \$245 | \$147 | \$140 | | | \$42 | \$42 | | |
| Consultants | | | | | | | | | |
| Postage | | | | \$27,200 | \$131,900 | | | | |
| Postage - Rockville Reports | | | | | | | | | |
| Data Processing Services | | | | | | | | | |
| Office Equipment Rental | \$350 | \$210 | \$200 | | | \$60 | \$60 | | |
| Travel Outside Metro Area | \$1,225 | \$735 | \$700 | | | \$210 | \$210 | \$200 | \$3,500 |
| Class / Professional Development | \$1,155 | \$693 | \$660 | | | \$198 | \$198 | \$600 | \$2,300 |
| Dues, Fees & Publications | \$280 | \$168 | \$160 | | | \$48 | \$48 | \$400 | \$1,000 |
| Office Eqp Service / Maintenance | \$8,085 | \$4,851 | \$4,620 | | | \$1,386 | \$1,386 | | |
| Computer Eq Maintenance | \$490 | \$294 | \$280 | | | \$84 | \$84 | | |
| Communications Equip Maint | | | | | | | | | |
| Contracted Transp Services | \$2,555 | \$1,533 | \$1,460 | | | \$438 | \$438 | | |
| Uniform Rental | \$105 | \$63 | \$60 | | | \$18 | \$18 | | |
| Contracted Refuse Service | \$105 | \$63 | \$60 | | | \$18 | \$18 | | |
| Printing Contracts | \$5,740 | \$3,444 | \$3,280 | | | \$984 | \$984 | | |
| Color Copier Expense | \$4,550 | \$2,730 | \$2,600 | | | \$780 | \$780 | | |
| Other Eqp Lease | \$16,170 | \$9,702 | \$9,240 | | | \$2,772 | \$2,772 | | |
| Program Supplies | \$31,850 | \$19,110 | \$18,200 | | | \$5,460 | \$5,460 | \$15,200 | \$13,000 |
| Chemicals | \$1,400 | \$840 | \$800 | | | \$240 | \$240 | | |
| Furniture & Equipment < \$5000 | | | | | | | | | |
| Computer Equipment | \$630 | \$378 | \$360 | | | \$108 | \$108 | | |
| Departmental Expenditures | \$238,525 | \$143,115 | \$136,300 | \$27,200 | \$131,900 | \$40,890 | \$40,890 | \$122,100 | \$252,400 |
| <u>Cost Adjustments</u> | | | | | | | | | |
| Deductions | | | | | | | | | |
| Additions: 1st | | | | | | | | | |
| Other | | | | | | | | | |
| Functional Cost | \$238,525 | \$143,115 | \$136,300 | \$27,200 | \$131,900 | \$40,890 | \$40,890 | \$122,100 | \$252,400 |
| Reallocate Admin | \$24,421 | \$14,653 | \$13,955 | \$2,785 | \$13,504 | \$4,186 | \$4,186 | \$12,501 | \$25,844 |
| Allocable Costs | \$262,946 | \$157,768 | \$150,255 | \$29,985 | \$145,404 | \$45,076 | \$45,076 | \$134,601 | \$278,244 |
| Unallocated | | | | | | | | (\$134,601) | (\$278,244) |
| 1st Allocation | \$262,946 | \$157,768 | \$150,255 | \$29,985 | \$145,404 | \$45,076 | \$45,076 | | |
| Additions: 2nd | | | | | | | | | |
| Other | | | | | | | | | |
| Functional Cost | | | | | | | | | |
| Reallocate Admin | \$79,640 | \$47,784 | \$45,508 | \$9,082 | \$44,039 | \$13,653 | \$13,653 | \$40,767 | \$84,271 |
| Allocable Costs | \$79,640 | \$47,784 | \$45,508 | \$9,082 | \$44,039 | \$13,653 | \$13,653 | \$40,767 | \$84,271 |

City Manager - Admin
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>Administration</u> | <u>Management Systems A</u> | <u>Management Systems B</u> | <u>Organizational Development</u> | <u>PIO</u> | <u>Website and Intranet</u> | <u>Cable TV</u> | <u>Citywide Graphics</u> |
|------------------------|--------------------|----------------------------|-----------------------|---------------------------------|---------------------------------|---------------------------------------|------------------|---------------------------------|------------------|------------------------------|
| Unallocated | (\$161,198) | | | | (\$36,160) | | | | | |
| 2nd Allocation | \$992,370 | | \$270,312 | \$36,160 | | \$63,972 | \$153,653 | \$52,887 | \$134,722 | \$27,305 |
| Total allocated | \$4,268,875 | | \$1,162,802 | \$155,548 | | \$275,189 | \$660,970 | \$227,505 | \$579,534 | \$117,458 |

City Manager - Admin
Schedule of costs to be
allocated by function

| | <u>Rec & Park Graphics</u> | <u>Citywide Printing</u> | <u>Rec & Park Printing</u> | <u>Rec & Park Guide / Sr. Center mailing</u> | <u>Postage - Metered</u> | <u>Citywide Copy Center</u> | <u>Rec & Park Copy Center</u> | <u>Human Rights and Community Mediation</u> | <u>Neighborhood Resources Program</u> |
|------------------------|------------------------------------|--------------------------|------------------------------------|--|------------------------------|---------------------------------|---------------------------------------|---|---|
| Unallocated | | | | | | | | (\$40,767) | (\$84,271) |
| 2nd Allocation | \$79,640 | \$47,784 | \$45,508 | \$9,082 | \$44,039 | \$13,653 | \$13,653 | | |
| Total allocated | \$342,586 | \$205,552 | \$195,763 | \$39,067 | \$189,443 | \$58,729 | \$58,729 | | |

City Manager - Admin
Detail allocation of
Administration

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Attorney | 24 | 7.947 % | \$70,926 | | \$70,926 | | \$70,926 |
| Human Resources | 2 | 0.662 % | \$5,911 | | \$5,911 | | \$5,911 |
| City Clerk | 4 | 1.325 % | \$11,821 | | \$11,821 | | \$11,821 |
| City Manager - Admin | 20 | 6.623 % | \$59,105 | | \$59,105 | | \$59,105 |
| CPDS - Executive | 22 | 7.285 % | \$65,016 | | \$65,016 | \$23,979 | \$88,995 |
| P&Z - Development Review | 1 | 0.331 % | \$2,955 | | \$2,955 | \$1,090 | \$4,045 |
| P&Z - Zoning Ordinance | 27 | 8.940 % | \$79,792 | | \$79,792 | \$29,429 | \$109,221 |
| P&Z - Historic Preservation | 3 | 0.993 % | \$8,866 | | \$8,866 | \$3,270 | \$12,136 |
| Long Range Planning | 13 | 4.305 % | \$38,418 | | \$38,418 | \$14,170 | \$52,588 |
| Insp Svcs - Apps, Processing, Permits | 2 | 0.662 % | \$5,911 | | \$5,911 | \$2,180 | \$8,091 |
| Finance - Admin | 55 | 18.212 % | \$162,540 | | \$162,540 | \$59,948 | \$222,488 |
| IT - Operations | 4 | 1.325 % | \$11,821 | | \$11,821 | | \$11,821 |
| Office of Chief - Mgmt & Support | 15 | 4.967 % | \$44,329 | | \$44,329 | \$16,350 | \$60,679 |
| Public Works - Mgmt & Support | 6 | 1.987 % | \$17,732 | | \$17,732 | \$6,540 | \$24,272 |
| PW - Contract Management | 4 | 1.325 % | \$11,821 | | \$11,821 | \$4,360 | \$16,181 |
| Traffic and Transportation | 7 | 2.318 % | \$20,687 | | \$20,687 | \$7,630 | \$28,317 |
| Engineering | 8 | 2.649 % | \$23,642 | | \$23,642 | \$8,720 | \$32,362 |
| Environmental Management | 7 | 2.318 % | \$20,687 | | \$20,687 | \$7,630 | \$28,317 |
| Ops and Maintenance | 1 | 0.331 % | \$2,955 | | \$2,955 | \$1,090 | \$4,045 |
| Fleet Services | 5 | 1.656 % | \$14,776 | | \$14,776 | \$5,450 | \$20,226 |
| Rec and Parks - Admin | 34 | 11.258 % | \$100,479 | | \$100,479 | \$37,059 | \$137,538 |
| Rec and Parks Special Events | 1 | 0.331 % | \$2,955 | | \$2,955 | \$1,090 | \$4,045 |
| Rec Svcs - Admin | 2 | 0.662 % | \$5,911 | | \$5,911 | \$2,180 | \$8,091 |
| Rec Svcs Arts | 3 | 0.993 % | \$8,866 | | \$8,866 | \$3,270 | \$12,136 |
| Comm Svcs - Admin | 2 | 0.662 % | \$5,911 | | \$5,911 | \$2,180 | \$8,091 |
| Facilities | 10 | 3.311 % | \$29,553 | | \$29,553 | \$10,900 | \$40,453 |
| Fac Swim Ctr | 2 | 0.662 % | \$5,911 | | \$5,911 | \$2,180 | \$8,091 |
| Prks & OS - Admin | 1 | 0.331 % | \$2,955 | | \$2,955 | \$1,090 | \$4,045 |
| Water | 5 | 1.656 % | \$14,776 | | \$14,776 | \$5,450 | \$20,226 |
| Sewer | 3 | 0.993 % | \$8,866 | | \$8,866 | \$3,270 | \$12,136 |
| Refuse | 2 | 0.662 % | \$5,911 | | \$5,911 | \$2,180 | \$8,091 |
| Stormwater Mgmt | 2 | 0.662 % | \$5,911 | | \$5,911 | \$2,180 | \$8,091 |
| Parking | 2 | 0.662 % | \$5,911 | | \$5,911 | \$2,180 | \$8,091 |
| Town Center Mgmt | 1 | 0.331 % | \$2,955 | | \$2,955 | \$1,090 | \$4,045 |
| P&R RedGate Golf Crs Crs Ops | 2 | 0.663 % | \$5,908 | | \$5,908 | \$2,177 | \$8,085 |
| Total | 302 | 100.000 % | \$892,490 | | \$892,490 | \$270,312 | \$1,162,802 |

(A) Alloc basis: # of Agenda Items, Board / Committee Appointments, Public Hearings

Source: City Clerk

City Manager - Admin
Detail allocation of
Management Systems A

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Attorney | 24 | 7.947 % | \$9,488 | | \$9,488 | | \$9,488 |
| Human Resources | 2 | 0.662 % | \$791 | | \$791 | | \$791 |
| City Clerk | 4 | 1.325 % | \$1,581 | | \$1,581 | | \$1,581 |
| City Manager - Admin | 20 | 6.623 % | \$7,906 | | \$7,906 | | \$7,906 |
| CPDS - Executive | 22 | 7.285 % | \$8,697 | | \$8,697 | \$3,208 | \$11,905 |
| P&Z - Development Review | 1 | 0.331 % | \$395 | | \$395 | \$146 | \$541 |
| P&Z - Zoning Ordinance | 27 | 8.940 % | \$10,674 | | \$10,674 | \$3,937 | \$14,611 |
| P&Z - Historic Preservation | 3 | 0.993 % | \$1,186 | | \$1,186 | \$437 | \$1,623 |
| Long Range Planning | 13 | 4.305 % | \$5,139 | | \$5,139 | \$1,895 | \$7,034 |
| Insp Svcs - Apps, Processing, Permits | 2 | 0.662 % | \$791 | | \$791 | \$292 | \$1,083 |
| Finance - Admin | 55 | 18.212 % | \$21,743 | | \$21,743 | \$8,019 | \$29,762 |
| IT - Operations | 4 | 1.325 % | \$1,581 | | \$1,581 | | \$1,581 |
| Office of Chief - Mgmt & Support | 15 | 4.967 % | \$5,930 | | \$5,930 | \$2,187 | \$8,117 |
| Public Works - Mgmt & Support | 6 | 1.987 % | \$2,372 | | \$2,372 | \$875 | \$3,247 |
| PW - Contract Management | 4 | 1.325 % | \$1,581 | | \$1,581 | \$583 | \$2,164 |
| Traffic and Transportation | 7 | 2.318 % | \$2,767 | | \$2,767 | \$1,021 | \$3,788 |
| Engineering | 8 | 2.649 % | \$3,163 | | \$3,163 | \$1,166 | \$4,329 |
| Environmental Management | 7 | 2.318 % | \$2,767 | | \$2,767 | \$1,021 | \$3,788 |
| Ops and Maintenance | 1 | 0.331 % | \$395 | | \$395 | \$146 | \$541 |
| Fleet Services | 5 | 1.656 % | \$1,977 | | \$1,977 | \$729 | \$2,706 |
| Rec and Parks - Admin | 34 | 11.258 % | \$13,441 | | \$13,441 | \$4,957 | \$18,398 |
| Rec and Parks Special Events | 1 | 0.331 % | \$395 | | \$395 | \$146 | \$541 |
| Rec Svcs - Admin | 2 | 0.662 % | \$791 | | \$791 | \$292 | \$1,083 |
| Rec Svcs Arts | 3 | 0.993 % | \$1,186 | | \$1,186 | \$437 | \$1,623 |
| Comm Svcs - Admin | 2 | 0.662 % | \$791 | | \$791 | \$292 | \$1,083 |
| Facilities | 10 | 3.311 % | \$3,953 | | \$3,953 | \$1,458 | \$5,411 |
| Fac Swim Ctr | 2 | 0.662 % | \$791 | | \$791 | \$292 | \$1,083 |
| Prks & OS - Admin | 1 | 0.331 % | \$395 | | \$395 | \$146 | \$541 |
| Water | 5 | 1.656 % | \$1,977 | | \$1,977 | \$729 | \$2,706 |
| Sewer | 3 | 0.993 % | \$1,186 | | \$1,186 | \$437 | \$1,623 |
| Refuse | 2 | 0.662 % | \$791 | | \$791 | \$292 | \$1,083 |
| Stormwater Mgmt | 2 | 0.662 % | \$791 | | \$791 | \$292 | \$1,083 |
| Parking | 2 | 0.662 % | \$791 | | \$791 | \$292 | \$1,083 |
| Town Center Mgmt | 1 | 0.331 % | \$395 | | \$395 | \$146 | \$541 |
| P&R RedGate Golf Crs Crs Ops | 2 | 0.663 % | \$790 | | \$790 | \$290 | \$1,080 |
| Total | 302 | 100.000 % | \$119,388 | | \$119,388 | \$36,160 | \$155,548 |

(A) Alloc basis: # of Agenda Items, Board / Committee Appointments, Public Hearings

Source: City Clerk

City Manager - Admin
Detail allocation of
Organizational Development

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Water | 39 | 6.990 % | \$14,765 | | \$14,765 | \$5,029 | \$19,794 |
| Sewer | 17 | 3.081 % | \$6,507 | | \$6,507 | \$2,216 | \$8,723 |
| Refuse | 40 | 7.171 % | \$15,145 | | \$15,145 | \$5,159 | \$20,304 |
| Parking | 7 | 1.243 % | \$2,626 | | \$2,626 | \$894 | \$3,520 |
| Stormwater Mgmt | 22 | 3.928 % | \$8,296 | | \$8,296 | \$2,826 | \$11,122 |
| CDBG | 1 | 0.108 % | \$228 | | \$228 | \$78 | \$306 |
| Town Center Mgmt | 1 | 0.090 % | \$190 | | \$190 | \$65 | \$255 |
| Speed Camera | 7 | 1.261 % | \$2,664 | | \$2,664 | \$907 | \$3,571 |
| P&R RedGate Golf Crs Crs Ops | 6 | 1.081 % | \$2,283 | | \$2,283 | \$778 | \$3,061 |
| P&R RedGate Golf Crs CH Srvs | 4 | 0.685 % | \$1,446 | | \$1,446 | \$493 | \$1,939 |
| City Attorney | 5 | 0.901 % | \$1,903 | | \$1,903 | | \$1,903 |
| Human Resources | 10 | 1.802 % | \$3,805 | | \$3,805 | | \$3,805 |
| City Clerk | 3 | 0.540 % | \$1,142 | | \$1,142 | | \$1,142 |
| City Manager - Admin | 28 | 5.045 % | \$10,655 | | \$10,655 | | \$10,655 |
| CPDS - Executive | 5 | 0.901 % | \$1,903 | | \$1,903 | \$648 | \$2,551 |
| CPDS Housing | 1 | 0.252 % | \$533 | | \$533 | \$181 | \$714 |
| P&Z - Development Review | 7 | 1.261 % | \$2,664 | | \$2,664 | \$907 | \$3,571 |
| P&Z - Zoning Ordinance | 3 | 0.540 % | \$1,142 | | \$1,142 | \$389 | \$1,531 |
| P&Z - Historic Preservation | 2 | 0.324 % | \$685 | | \$685 | \$233 | \$918 |
| Long Range Planning | 6 | 1.045 % | \$2,207 | | \$2,207 | \$752 | \$2,959 |
| Insp Svcs - Apps, Processing, Permits | 10 | 1.802 % | \$3,805 | | \$3,805 | \$1,296 | \$5,101 |
| Inspection and Code Enforcement | 8 | 1.441 % | \$3,044 | | \$3,044 | \$1,037 | \$4,081 |
| Finance - Admin | 22 | 3.874 % | \$8,182 | | \$8,182 | \$2,787 | \$10,969 |
| IT - Voice Comm & GIS | 2 | 0.360 % | \$761 | | \$761 | \$259 | \$1,020 |
| Office of Chief - Comm Svcs Office | 1 | 0.180 % | \$381 | | \$381 | \$130 | \$511 |
| Police - Field Services | 39 | 7.026 % | \$14,841 | | \$14,841 | \$5,055 | \$19,896 |
| Police - Administrative Services | 10 | 1.802 % | \$3,805 | | \$3,805 | \$1,296 | \$5,101 |
| Special Ops Bureau - Mgmt & Supt | 3 | 0.540 % | \$1,142 | | \$1,142 | \$389 | \$1,531 |
| PW - Contract Management | 7 | 1.315 % | \$2,778 | | \$2,778 | \$946 | \$3,724 |
| Traffic and Transportation | 9 | 1.621 % | \$3,425 | | \$3,425 | \$1,167 | \$4,592 |
| Ops and Maintenance | 22 | 3.874 % | \$8,182 | | \$8,182 | \$2,787 | \$10,969 |
| Engineering | 3 | 0.495 % | \$1,046 | | \$1,046 | \$356 | \$1,402 |
| Environmental Management | 1 | 0.252 % | \$533 | | \$533 | \$181 | \$714 |
| Rec and Parks - Admin | 4 | 0.685 % | \$1,446 | | \$1,446 | \$493 | \$1,939 |
| Rec and Parks Capital Projects | 2 | 0.360 % | \$761 | | \$761 | \$259 | \$1,020 |
| Rec and Parks Special Events | 5 | 0.901 % | \$1,903 | | \$1,903 | \$648 | \$2,551 |
| Rec Srvs - Admin | 4 | 0.721 % | \$1,522 | | \$1,522 | \$518 | \$2,040 |
| Fac Civic Ctr Complex | 10 | 1.712 % | \$3,615 | | \$3,615 | \$1,231 | \$4,846 |
| Rec Srvs Afterschool | 2 | 0.360 % | \$761 | | \$761 | \$259 | \$1,020 |
| Rec Srvs Teens | 2 | 0.270 % | \$571 | | \$571 | \$194 | \$765 |
| Rec Srvs Summer Plygrnds | 0 | 0.072 % | \$152 | | \$152 | \$52 | \$204 |
| Rec Srvs Outdoor Rec | 0 | 0.036 % | \$76 | | \$76 | \$26 | \$102 |
| Rec Srvs Arts | 2 | 0.360 % | \$761 | | \$761 | \$259 | \$1,020 |
| Fac Lincoln Park comm Ctr | 4 | 0.685 % | \$1,446 | | \$1,446 | \$493 | \$1,939 |
| Fac Twinbrook Comm Rec Ctr | 2 | 0.432 % | \$913 | | \$913 | \$311 | \$1,224 |

City Manager - Admin
Detail allocation of
Organizational Development

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Fac Croydon Creek Nature Ctr | 2 | 0.360 % | \$761 | | \$761 | \$259 | \$1,020 |
| Fac Thomas Farm Comm Ctr | 2 | 0.360 % | \$761 | | \$761 | \$259 | \$1,020 |
| Rec Srvs Summer Camps | 2 | 0.306 % | \$647 | | \$647 | \$220 | \$867 |
| Rec Srvs Classes | 2 | 0.342 % | \$723 | | \$723 | \$246 | \$969 |
| Rec Srvs Childcare | 5 | 0.937 % | \$1,979 | | \$1,979 | \$674 | \$2,653 |
| Sr Citz Srvs Sr. Ctr. Ops | 5 | 0.901 % | \$1,903 | | \$1,903 | \$648 | \$2,551 |
| Sr Citz Srvs Sr Citz Soc Serv | 7 | 1.279 % | \$2,702 | | \$2,702 | \$920 | \$3,622 |
| Sr Citz Srvs Sr Citz Rec | 2 | 0.324 % | \$685 | | \$685 | \$233 | \$918 |
| Sr Citz Srvs Sr Citz Sprts & Exer | 2 | 0.270 % | \$571 | | \$571 | \$194 | \$765 |
| Rec Srvs Adult Sports | 2 | 0.270 % | \$571 | | \$571 | \$194 | \$765 |
| Rec Srvs Youth Sports | 2 | 0.360 % | \$761 | | \$761 | \$259 | \$1,020 |
| Prks & OS - Admin | 6 | 1.081 % | \$2,283 | | \$2,283 | \$778 | \$3,061 |
| Prks & OS Forestry Dev Review | 2 | 0.360 % | \$761 | | \$761 | \$259 | \$1,020 |
| Prks & OS Athletic Field Srvs | 8 | 1.351 % | \$2,854 | | \$2,854 | \$972 | \$3,826 |
| Fac Swim Ctr | 9 | 1.676 % | \$3,539 | | \$3,539 | \$1,205 | \$4,744 |
| Comm Srvs - Admin | 3 | 0.540 % | \$1,142 | | \$1,142 | \$389 | \$1,531 |
| Comm Srvs Youth & family Srvs | 4 | 0.631 % | \$1,332 | | \$1,332 | \$454 | \$1,786 |
| Comm Srvs Link to Lrng | 3 | 0.450 % | \$951 | | \$951 | \$324 | \$1,275 |
| Office of Chief - Mgmt & Support | 3 | 0.540 % | \$1,142 | | \$1,142 | \$389 | \$1,531 |
| Public Works - Mgmt & Support | 4 | 0.739 % | \$1,560 | | \$1,560 | \$531 | \$2,091 |
| Fleet Services | 9 | 1.531 % | \$3,235 | | \$3,235 | \$1,102 | \$4,337 |
| Prks & OS - Hort Srvs | 7 | 1.261 % | \$2,664 | | \$2,664 | \$907 | \$3,571 |
| Prks & OS - Parks West Srvs | 8 | 1.441 % | \$3,044 | | \$3,044 | \$1,037 | \$4,081 |
| Prks & OS - Parks East Srvs | 7 | 1.171 % | \$2,473 | | \$2,473 | \$843 | \$3,316 |
| Prks & OS - ROW Srvs | 5 | 0.811 % | \$1,712 | | \$1,712 | \$583 | \$2,295 |
| Facilities | 16 | 2.811 % | \$5,936 | | \$5,936 | \$2,022 | \$7,958 |
| IT - Operations | 16 | 2.793 % | \$5,898 | | \$5,898 | | \$5,898 |
| Prks & OS Urban Forestry | 6 | 1.081 % | \$2,283 | | \$2,283 | \$778 | \$3,061 |
| Special Ops Bureau | 26 | 4.598 % | \$9,703 | | \$9,703 | \$3,309 | \$13,012 |
| Total | 555 | 100.000 % | \$211,217 | | \$211,217 | \$63,972 | \$275,189 |

(A) Alloc basis: Number of FTE per Department / Division

Source: FY 2010 Budget

City Manager - Admin
Detail allocation of
PIO

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Attorney | 6 | 0.145 % | \$735 | | \$735 | | \$735 |
| Human Resources | 90 | 2.174 % | \$11,031 | | \$11,031 | | \$11,031 |
| City Clerk | 44 | 1.063 % | \$5,393 | | \$5,393 | | \$5,393 |
| City Manager - Admin | 2,396 | 57.888 % | \$293,678 | | \$293,678 | | \$293,678 |
| CPDS - Executive | 217 | 5.243 % | \$26,598 | | \$26,598 | \$21,063 | \$47,661 |
| Finance - Admin | 13 | 0.314 % | \$1,593 | | \$1,593 | \$1,262 | \$2,855 |
| IT - Operations | 20 | 0.483 % | \$2,451 | | \$2,451 | | \$2,451 |
| Office of Chief - Mgmt & Support | 153 | 3.697 % | \$18,753 | | \$18,753 | \$14,851 | \$33,604 |
| Public Works - Mgmt & Support | 309 | 7.466 % | \$37,874 | | \$37,874 | \$29,993 | \$67,867 |
| Rec and Parks - Admin | 223 | 5.388 % | \$27,333 | | \$27,333 | \$21,645 | \$48,978 |
| Rec Svcs - Admin | 26 | 0.628 % | \$3,187 | | \$3,187 | \$2,524 | \$5,711 |
| Rec Svcs Adult Sports | 20 | 0.483 % | \$2,451 | | \$2,451 | \$1,941 | \$4,392 |
| Rec Svcs Arts | 133 | 3.213 % | \$16,302 | | \$16,302 | \$12,910 | \$29,212 |
| Rec Svcs Childcare | 5 | 0.121 % | \$613 | | \$613 | \$485 | \$1,098 |
| Rec Svcs Classes | 26 | 0.628 % | \$3,187 | | \$3,187 | \$2,524 | \$5,711 |
| Rec Svcs Outdoor Rec | 3 | 0.072 % | \$368 | | \$368 | \$291 | \$659 |
| Rec Svcs Summer Camps | 14 | 0.338 % | \$1,716 | | \$1,716 | \$1,359 | \$3,075 |
| Rec Svcs Teens | 34 | 0.821 % | \$4,167 | | \$4,167 | \$3,300 | \$7,467 |
| Sr Citz Svcs Sr. Ctr. Ops | 60 | 1.450 % | \$7,354 | | \$7,354 | \$5,824 | \$13,178 |
| Comm Svcs - Admin | 10 | 0.242 % | \$1,226 | | \$1,226 | \$971 | \$2,197 |
| Fac Civic Ctr Complex | 7 | 0.169 % | \$858 | | \$858 | \$679 | \$1,537 |
| Fac Croydon Creek Nature Ctr | 20 | 0.483 % | \$2,451 | | \$2,451 | \$1,941 | \$4,392 |
| Fac Lincoln Park comm Ctr | 11 | 0.266 % | \$1,348 | | \$1,348 | \$1,068 | \$2,416 |
| Fac Swim Ctr | 43 | 1.039 % | \$5,271 | | \$5,271 | \$4,174 | \$9,445 |
| Fac Thomas Farm Comm Ctr | 115 | 2.778 % | \$14,096 | | \$14,096 | \$11,162 | \$25,258 |
| Fac Twinbrook Comm Rec Ctr | 52 | 1.256 % | \$6,374 | | \$6,374 | \$5,047 | \$11,421 |
| Prks & OS - Admin | 3 | 0.072 % | \$368 | | \$368 | \$291 | \$659 |
| P&R RedGate Golf Crs Crs Ops | 29 | 0.701 % | \$3,555 | | \$3,555 | \$2,815 | \$6,370 |
| Other | 57 | 1.379 % | \$6,986 | | \$6,986 | \$5,533 | \$12,519 |
| Total | 4,139 | 100.000 % | \$507,317 | | \$507,317 | \$153,653 | \$660,970 |

(A) Alloc basis: PIO Activities per Department

Source: Graphics Department

City Manager - Admin
Detail allocation of
Website and Intranet

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Attorney | 2 | 0.073 % | \$127 | | \$127 | | \$127 |
| Human Resources | 27 | 0.984 % | \$1,719 | | \$1,719 | | \$1,719 |
| City Clerk | 55 | 2.005 % | \$3,501 | | \$3,501 | | \$3,501 |
| City Manager - Admin | 861 | 31.389 % | \$54,811 | | \$54,811 | | \$54,811 |
| CPDS - Executive | 208 | 7.583 % | \$13,241 | | \$13,241 | \$6,229 | \$19,470 |
| Finance - Admin | 511 | 18.629 % | \$32,530 | | \$32,530 | \$15,303 | \$47,833 |
| IT - Operations | 32 | 1.167 % | \$2,037 | | \$2,037 | | \$2,037 |
| Office of Chief - Mgmt & Support | 88 | 3.208 % | \$5,602 | | \$5,602 | \$2,635 | \$8,237 |
| Public Works - Mgmt & Support | 207 | 7.546 % | \$13,178 | | \$13,178 | \$6,199 | \$19,377 |
| Rec and Parks - Admin | 461 | 16.806 % | \$29,347 | | \$29,347 | \$13,806 | \$43,153 |
| Other | 291 | 10.610 % | \$18,525 | | \$18,525 | \$8,715 | \$27,240 |
| Total | 2,743 | 100.000 % | \$174,618 | | \$174,618 | \$52,887 | \$227,505 |

(A) Alloc basis: Web Updates Per Department

Source: Graphics Department

City Manager - Admin
Detail allocation of
Cable TV

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Manager - Admin | 1,170 | 43.414 % | \$193,109 | | \$193,109 | | \$193,109 |
| Finance - Admin | 10 | 0.371 % | \$1,651 | | \$1,651 | \$1,082 | \$2,733 |
| Human Resources | 70 | 2.597 % | \$11,554 | | \$11,554 | | \$11,554 |
| IT - Operations | 50 | 1.855 % | \$8,253 | | \$8,253 | | \$8,253 |
| Office of Chief - Mgmt & Support | 200 | 7.421 % | \$33,010 | | \$33,010 | \$21,642 | \$54,652 |
| Public Works - Mgmt & Support | 160 | 5.937 % | \$26,408 | | \$26,408 | \$17,314 | \$43,722 |
| Rec and Parks - Admin | 675 | 25.046 % | \$111,409 | | \$111,409 | \$73,042 | \$184,451 |
| Mayor and Council | 160 | 5.937 % | \$26,408 | | \$26,408 | | \$26,408 |
| P&Z - Historic Preservation | 60 | 2.226 % | \$9,903 | | \$9,903 | \$6,493 | \$16,396 |
| CPDS - Executive | 140 | 5.196 % | \$23,107 | | \$23,107 | \$15,149 | \$38,256 |
| Total | <u>2,695</u> | <u>100.000 %</u> | <u>\$444,812</u> | | <u>\$444,812</u> | <u>\$134,722</u> | <u>\$579,534</u> |

(A) Alloc basis: Programming Hours Per Department

Source:

City Manager - Admin
Detail allocation of
Citywide Graphics

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Attorney | 2 | 0.270 % | \$244 | | \$244 | | \$244 |
| Human Resources | 12 | 1.622 % | \$1,462 | | \$1,462 | | \$1,462 |
| City Clerk | 9 | 1.216 % | \$1,096 | | \$1,096 | | \$1,096 |
| City Manager - Admin | 72 | 9.730 % | \$8,772 | | \$8,772 | | \$8,772 |
| CPDS - Executive | 37 | 5.000 % | \$4,508 | | \$4,508 | \$1,576 | \$6,084 |
| Inspection and Code Enforcement | 4 | 0.541 % | \$487 | | \$487 | \$170 | \$657 |
| Finance - Admin | 43 | 5.811 % | \$5,239 | | \$5,239 | \$1,832 | \$7,071 |
| IT - Operations | 4 | 0.541 % | \$487 | | \$487 | | \$487 |
| Office of Chief - Mgmt & Support | 51 | 6.892 % | \$6,213 | | \$6,213 | \$2,172 | \$8,385 |
| Office of Chief - Comm Svcs Office | 3 | 0.405 % | \$365 | | \$365 | \$128 | \$493 |
| Public Works - Mgmt & Support | 33 | 4.459 % | \$4,020 | | \$4,020 | \$1,406 | \$5,426 |
| Rec and Parks - Admin | 464 | 62.703 % | \$56,528 | | \$56,528 | \$19,765 | \$76,293 |
| Comm Svcs - Admin | 6 | 0.810 % | \$732 | | \$732 | \$256 | \$988 |
| Total | 740 | 100.000 % | \$90,153 | | \$90,153 | \$27,305 | \$117,458 |

(A) Alloc basis: # of Graphic Jobs Per Department

Source: Graphics Department

City Manager - Admin
Detail allocation of
Rec & Park Graphics

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Rec and Parks - Admin | 1,000,000.0000 | 100.000 % | \$262,946 | | \$262,946 | \$79,640 | \$342,586 |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$262,946</u> | | <u>\$262,946</u> | <u>\$79,640</u> | <u>\$342,586</u> |

(A) Alloc basis: Direct to Rec and Parks

Source:

City Manager - Admin
Detail allocation of
Citywide Printing

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Attorney | 500 | 0.049 % | \$77 | | \$77 | | \$77 |
| Human Resources | 2,500 | 0.243 % | \$383 | | \$383 | | \$383 |
| City Clerk | 1,500 | 0.146 % | \$230 | | \$230 | | \$230 |
| City Manager - Admin | 29,700 | 2.886 % | \$4,553 | | \$4,553 | | \$4,553 |
| CPDS - Executive | 15,000 | 1.458 % | \$2,300 | | \$2,300 | \$721 | \$3,021 |
| Inspection and Code Enforcement | 600 | 0.058 % | \$92 | | \$92 | \$29 | \$121 |
| Finance - Admin | 242,950 | 23.608 % | \$37,245 | | \$37,245 | \$11,671 | \$48,916 |
| IT - Operations | 250 | 0.024 % | \$38 | | \$38 | | \$38 |
| Office of Chief - Mgmt & Support | 101,174 | 9.831 % | \$15,510 | | \$15,510 | \$4,860 | \$20,370 |
| Public Works - Mgmt & Support | 191,200 | 18.579 % | \$29,312 | | \$29,312 | \$9,185 | \$38,497 |
| Rec and Parks - Admin | 443,738 | 43.118 % | \$68,028 | | \$68,028 | \$21,318 | \$89,346 |
| Total | 1,029,112 | 100.000 % | \$157,768 | | \$157,768 | \$47,784 | \$205,552 |

(A) Alloc basis: # of Print Impressions per Department

Source: Graphics Department

City Manager - Admin
Detail allocation of
Rec & Park Printing

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Rec and Parks - Admin | 1,000,000.0000 | 100.000 % | \$150,255 | | \$150,255 | \$45,508 | \$195,763 |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$150,255</u> | | <u>\$150,255</u> | <u>\$45,508</u> | <u>\$195,763</u> |

(A) Alloc basis: Direct to Rec and Parks

Source:

City Manager - Admin
Detail allocation of
Rec & Park Guide / Sr. Center mailing

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Rec and Parks - Admin | 22,500 | 82.721 % | \$24,804 | | \$24,804 | \$7,513 | \$32,317 |
| Sr Citz Srvs Sr. Ctr. Ops | 4,700 | 17.279 % | \$5,181 | | \$5,181 | \$1,569 | \$6,750 |
| Total | 27,200 | 100.000 % | \$29,985 | | \$29,985 | \$9,082 | \$39,067 |

(A) Alloc basis: Budgeted Postage per Department per Known Publications

Source: Graphics Department

City Manager - Admin
Detail allocation of
Postage - Metered

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Town Center Mgmt | 1 | | \$1 | | \$1 | | \$1 |
| Speed Camera | 7 | 0.005 % | \$8 | | \$8 | \$3 | \$11 |
| City Attorney | 5 | 0.004 % | \$6 | | \$6 | | \$6 |
| CPDS Housing | 1 | 0.001 % | \$2 | | \$2 | \$1 | \$3 |
| P&Z - Development Review | 7 | 0.005 % | \$8 | | \$8 | \$3 | \$11 |
| P&Z - Zoning Ordinance | 3 | 0.002 % | \$3 | | \$3 | \$1 | \$4 |
| P&Z - Historic Preservation | 2 | 0.001 % | \$2 | | \$2 | \$1 | \$3 |
| Long Range Planning | 6 | 0.004 % | \$6 | | \$6 | \$2 | \$8 |
| Insp Svcs - Apps, Processing, Permits | 10 | 0.008 % | \$11 | | \$11 | \$4 | \$15 |
| Inspection and Code Enforcement | 8 | 0.006 % | \$9 | | \$9 | \$3 | \$12 |
| IT - Voice Comm & GIS | 2 | 0.002 % | \$2 | | \$2 | \$1 | \$3 |
| Engineering | 3 | 0.002 % | \$3 | | \$3 | \$1 | \$4 |
| Environmental Management | 1 | 0.001 % | \$2 | | \$2 | \$1 | \$3 |
| Sr Citz Svcs Sr Citz Soc Serv | 7 | 0.005 % | \$8 | | \$8 | \$3 | \$11 |
| Sr Citz Svcs Sr Citz Rec | 2 | 0.001 % | \$2 | | \$2 | \$1 | \$3 |
| Sr Citz Svcs Sr Citz Sprts & Exer | 2 | 0.001 % | \$2 | | \$2 | \$1 | \$3 |
| Prks & OS Forestry Dev Review | 2 | 0.002 % | \$2 | | \$2 | \$1 | \$3 |
| Prks & OS Athletic Field Svcs | 8 | 0.006 % | \$8 | | \$8 | \$3 | \$11 |
| Fleet Services | 9 | 0.006 % | \$9 | | \$9 | \$3 | \$12 |
| Prks & OS - Hort Svcs | 7 | 0.005 % | \$8 | | \$8 | \$3 | \$11 |
| Prks & OS - Parks West Svcs | 8 | 0.006 % | \$9 | | \$9 | \$3 | \$12 |
| Prks & OS - Parks East Svcs | 7 | 0.005 % | \$7 | | \$7 | \$2 | \$9 |
| Prks & OS - ROW Svcs | 5 | 0.003 % | \$5 | | \$5 | \$2 | \$7 |
| IT - Operations | 16 | 0.012 % | \$17 | | \$17 | | \$17 |
| Prks & OS Urban Forestry | 6 | 0.005 % | \$7 | | \$7 | \$2 | \$9 |
| Special Ops Bureau | 26 | 0.019 % | \$28 | | \$28 | \$9 | \$37 |
| Human Resources | 2,400 | 1.817 % | \$2,643 | | \$2,643 | | \$2,643 |
| Mayor and Council | 500 | 0.379 % | \$551 | | \$551 | | \$551 |
| City Clerk | 2,000 | 1.514 % | \$2,202 | | \$2,202 | | \$2,202 |
| City Manager - Admin | 4,500 | 3.408 % | \$4,955 | | \$4,955 | | \$4,955 |
| CPDS - Executive | 20,000 | 15.145 % | \$22,021 | | \$22,021 | \$7,182 | \$29,203 |
| Finance - Admin | 8,250 | 6.247 % | \$9,084 | | \$9,084 | \$2,963 | \$12,047 |
| Office of Chief - Mgmt & Support | 500 | 0.379 % | \$551 | | \$551 | \$180 | \$731 |
| Office of Chief - Comm Svcs Office | 500 | 0.379 % | \$551 | | \$551 | \$180 | \$731 |
| Police - Field Services | 500 | 0.379 % | \$551 | | \$551 | \$180 | \$731 |
| Police - Administrative Services | 500 | 0.379 % | \$551 | | \$551 | \$180 | \$731 |
| Special Ops Bureau - Mgmt & Supt | 1,540 | 1.166 % | \$1,696 | | \$1,696 | \$553 | \$2,249 |
| Public Works - Mgmt & Support | 8,500 | 6.437 % | \$9,359 | | \$9,359 | \$3,052 | \$12,411 |
| PW - Contract Management | 2,000 | 1.514 % | \$2,202 | | \$2,202 | \$718 | \$2,920 |
| Traffic and Transportation | 6,000 | 4.543 % | \$6,606 | | \$6,606 | \$2,155 | \$8,761 |
| Ops and Maintenance | 1,000 | 0.757 % | \$1,101 | | \$1,101 | \$359 | \$1,460 |
| Rec and Parks - Admin | 4,600 | 3.483 % | \$5,065 | | \$5,065 | \$1,652 | \$6,717 |
| Rec and Parks Capital Projects | 1,000 | 0.757 % | \$1,101 | | \$1,101 | \$359 | \$1,460 |
| Rec and Parks Special Events | 600 | 0.454 % | \$661 | | \$661 | \$215 | \$876 |
| Rec Svcs - Admin | 7,000 | 5.301 % | \$7,707 | | \$7,707 | \$2,514 | \$10,221 |

City Manager - Admin
Detail allocation of
Postage - Metered

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Rec Svcs Adult Sports | 8,000 | 6.058 % | \$8,809 | | \$8,809 | \$2,873 | \$11,682 |
| Rec Svcs Afterschool | 1,500 | 1.136 % | \$1,652 | | \$1,652 | \$539 | \$2,191 |
| Rec Svcs Arts | 7,500 | 5.679 % | \$8,258 | | \$8,258 | \$2,693 | \$10,951 |
| Rec Svcs Childcare | 500 | 0.379 % | \$551 | | \$551 | \$180 | \$731 |
| Rec Svcs Classes | 1,700 | 1.287 % | \$1,872 | | \$1,872 | \$610 | \$2,482 |
| Rec Svcs Outdoor Rec | 700 | 0.530 % | \$771 | | \$771 | \$251 | \$1,022 |
| Rec Svcs Summer Plygrnds | 2,800 | 2.120 % | \$3,083 | | \$3,083 | \$1,005 | \$4,088 |
| Rec Svcs Summer Camps | 3,300 | 2.499 % | \$3,634 | | \$3,634 | \$1,185 | \$4,819 |
| Rec Svcs Teens | 400 | 0.303 % | \$440 | | \$440 | \$144 | \$584 |
| Rec Svcs Youth Sports | 1,500 | 1.136 % | \$1,652 | | \$1,652 | \$539 | \$2,191 |
| Sr Citz Svcs Sr. Ctr. Ops | 4,800 | 3.635 % | \$5,285 | | \$5,285 | \$1,724 | \$7,009 |
| Comm Svcs - Admin | 1,000 | 0.757 % | \$1,101 | | \$1,101 | \$359 | \$1,460 |
| Comm Svcs Community Programs | 1,000 | 0.757 % | \$1,101 | | \$1,101 | \$359 | \$1,460 |
| Comm Svcs Youth & family Svcs | 1,500 | 1.136 % | \$1,652 | | \$1,652 | \$539 | \$2,191 |
| Comm Svcs Link to Lrng | 100 | 0.076 % | \$110 | | \$110 | \$36 | \$146 |
| Fac Civic Ctr Complex | 11,300 | 8.557 % | \$12,442 | | \$12,442 | \$4,058 | \$16,500 |
| Fac Croydon Creek Nature Ctr | 1,500 | 1.136 % | \$1,652 | | \$1,652 | \$539 | \$2,191 |
| Facilities | 100 | 0.076 % | \$110 | | \$110 | \$36 | \$146 |
| Fac Lincoln Park comm Ctr | 60 | 0.045 % | \$66 | | \$66 | \$22 | \$88 |
| Fac Swim Ctr | 500 | 0.379 % | \$551 | | \$551 | \$180 | \$731 |
| Fac Thomas Farm Comm Ctr | 1,000 | 0.757 % | \$1,101 | | \$1,101 | \$359 | \$1,460 |
| Fac Twinbrook Comm Rec Ctr | 1,000 | 0.757 % | \$1,101 | | \$1,101 | \$359 | \$1,460 |
| Prks & OS - Admin | 2,400 | 1.817 % | \$2,643 | | \$2,643 | \$862 | \$3,505 |
| Water | 500 | 0.379 % | \$551 | | \$551 | \$180 | \$731 |
| Sewer | 500 | 0.379 % | \$551 | | \$551 | \$180 | \$731 |
| Refuse | 4,000 | 3.029 % | \$4,404 | | \$4,404 | \$1,436 | \$5,840 |
| Parking | 100 | 0.076 % | \$110 | | \$110 | \$36 | \$146 |
| Stormwater Mgmt | 500 | 0.379 % | \$551 | | \$551 | \$180 | \$731 |
| P&R RedGate Golf Crs Crs Ops | 50 | 0.038 % | \$55 | | \$55 | \$18 | \$73 |
| P&R RedGate Golf Crs CH Svcs | 50 | 0.038 % | \$55 | | \$55 | \$18 | \$73 |
| Other (0803 - Fleet, 950 Non-Dpt) | 50 | 0.038 % | \$55 | | \$55 | \$18 | \$73 |
| Special Activities | 50 | 0.038 % | \$55 | | \$55 | \$18 | \$73 |
| CDBG | 50 | 0.039 % | \$47 | | \$47 | \$8 | \$55 |
| Total | <u>132,057</u> | <u>100.000 %</u> | <u>\$145,404</u> | | <u>\$145,404</u> | <u>\$44,039</u> | <u>\$189,443</u> |

(A) Alloc basis: Budgeted Postage per Department

Source: Graphics and Printing Supervisor

City Manager - Admin
Detail allocation of
Citywide Copy Center

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Attorney | 94,000 | 9.018 % | \$4,065 | | \$4,065 | | \$4,065 |
| Human Resources | 66,300 | 6.360 % | \$2,867 | | \$2,867 | | \$2,867 |
| City Manager - Admin | 110,000 | 10.553 % | \$4,757 | | \$4,757 | | \$4,757 |
| Office of Chief - Mgmt & Support | 4,800 | 0.460 % | \$208 | | \$208 | \$85 | \$293 |
| Public Works - Mgmt & Support | 373,000 | 35.783 % | \$16,129 | | \$16,129 | \$6,596 | \$22,725 |
| Rec and Parks - Admin | 394,300 | 37.826 % | \$17,050 | | \$17,050 | \$6,972 | \$24,022 |
| Total | 1,042,400 | 100.000 % | \$45,076 | | \$45,076 | \$13,653 | \$58,729 |

(A) Alloc basis: # of Copies per Department

Source: Graphics Department

City Manager - Admin
Detail allocation of
Rec & Park Copy Center

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Rec and Parks - Admin | 1,000,000.0000 | 100.000 % | \$45,076 | | \$45,076 | \$13,653 | \$58,729 |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$45,076</u> | | <u>\$45,076</u> | <u>\$13,653</u> | <u>\$58,729</u> |

(A) Alloc basis: Direct to Rec and Parks

Source:

City Manager - Admin
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>Administration</u> | <u>Management Systems A</u> | <u>Organizational Development</u> | <u>PIO</u> | <u>Website and Intranet</u> | <u>Cable TV</u> | <u>Citywide Graphics</u> | <u>Rec & Park Graphics</u> | <u>Citywide Printing</u> |
|---------------------------------------|--------------|-----------------------|-----------------------------|-----------------------------------|------------|-----------------------------|-----------------|--------------------------|--------------------------------|--------------------------|
| City Attorney | \$87,571 | \$70,926 | \$9,488 | \$1,903 | \$735 | \$127 | | \$244 | | \$77 |
| Human Resources | \$42,166 | \$5,911 | \$791 | \$3,805 | \$11,031 | \$1,719 | \$11,554 | \$1,462 | | \$383 |
| IT - Operations | \$32,583 | \$11,821 | \$1,581 | \$5,898 | \$2,451 | \$2,037 | \$8,253 | \$487 | | \$38 |
| Mayor and Council | \$26,959 | | | | | | \$26,408 | | | |
| City Clerk | \$26,966 | \$11,821 | \$1,581 | \$1,142 | \$5,393 | \$3,501 | | \$1,096 | | \$230 |
| City Manager - Admin | \$642,301 | \$59,105 | \$7,906 | \$10,655 | \$293,678 | \$54,811 | \$193,109 | \$8,772 | | \$4,553 |
| CPDS - Executive | \$247,146 | \$88,995 | \$11,905 | \$2,551 | \$47,661 | \$19,470 | \$38,256 | \$6,084 | | \$3,021 |
| Finance - Admin | \$384,674 | \$222,488 | \$29,762 | \$10,969 | \$2,855 | \$47,833 | \$2,733 | \$7,071 | | \$48,916 |
| IT - Voice Comm & GIS | \$1,023 | | | \$1,020 | | | | | | |
| Special Ops Bureau - Mgmt & Supt | \$3,780 | | | \$1,531 | | | | | | |
| Special Ops Bureau | \$13,049 | | | \$13,012 | | | | | | |
| Rec and Parks - Admin | \$1,260,230 | \$137,538 | \$18,398 | \$1,939 | \$48,978 | \$43,153 | \$184,451 | \$76,293 | \$342,586 | \$89,346 |
| Rec Svcs - Admin | \$27,146 | \$8,091 | \$1,083 | \$2,040 | \$5,711 | | | | | |
| Prks & OS - Admin | \$11,811 | \$4,045 | \$541 | \$3,061 | \$659 | | | | | |
| Comm Svcs - Admin | \$15,350 | \$8,091 | \$1,083 | \$1,531 | \$2,197 | | | \$988 | | |
| Facilities | \$53,968 | \$40,453 | \$5,411 | \$7,958 | | | | | | |
| Office of Chief - Mgmt & Support | \$196,599 | \$60,679 | \$8,117 | \$1,531 | \$33,604 | \$8,237 | \$54,652 | \$8,385 | | \$20,370 |
| Public Works - Mgmt & Support | \$239,635 | \$24,272 | \$3,247 | \$2,091 | \$67,867 | \$19,377 | \$43,722 | \$5,426 | | \$38,497 |
| Fleet Services | \$27,281 | \$20,226 | \$2,706 | \$4,337 | | | | | | |
| Prks & OS - Hort Svcs | \$3,582 | | | \$3,571 | | | | | | |
| Prks & OS - Parks West Svcs | \$4,093 | | | \$4,081 | | | | | | |
| Prks & OS - Parks East Svcs | \$3,325 | | | \$3,316 | | | | | | |
| Prks & OS - ROW Svcs | \$2,302 | | | \$2,295 | | | | | | |
| CPDS Housing | \$717 | | | \$714 | | | | | | |
| P&Z - Development Review | \$8,168 | \$4,045 | \$541 | \$3,571 | | | | | | |
| P&Z - Zoning Ordinance | \$125,367 | \$109,221 | \$14,611 | \$1,531 | | | | | | |
| P&Z - Historic Preservation | \$31,076 | \$12,136 | \$1,623 | \$918 | | | \$16,396 | | | |
| Insp Svcs - Apps, Processing, Permits | \$14,290 | \$8,091 | \$1,083 | \$5,101 | | | | | | |
| Inspection and Code Enforcement | \$4,871 | | | \$4,081 | | | | \$657 | | \$121 |
| Long Range Planning | \$62,589 | \$52,588 | \$7,034 | \$2,959 | | | | | | |
| Office of Chief - Comm Svcs Office | \$1,735 | | | \$511 | | | | \$493 | | |
| Police - Field Services | \$20,627 | | | \$19,896 | | | | | | |
| Police - Administrative Services | \$5,832 | | | \$5,101 | | | | | | |
| PW - Contract Management | \$24,989 | \$16,181 | \$2,164 | \$3,724 | | | | | | |
| Traffic and Transportation | \$45,458 | \$28,317 | \$3,788 | \$4,592 | | | | | | |
| Ops and Maintenance | \$17,015 | \$4,045 | \$541 | \$10,969 | | | | | | |
| Engineering | \$38,097 | \$32,362 | \$4,329 | \$1,402 | | | | | | |
| Environmental Management | \$32,822 | \$28,317 | \$3,788 | \$714 | | | | | | |
| Rec and Parks Capital Projects | \$2,480 | | | \$1,020 | | | | | | |
| Rec and Parks Special Events | \$8,013 | \$4,045 | \$541 | \$2,551 | | | | | | |
| Fac Civic Ctr Complex | \$22,883 | | | \$4,846 | \$1,537 | | | | | |
| Rec Svcs Afterschool | \$3,211 | | | \$1,020 | | | | | | |
| Rec Svcs Teens | \$8,816 | | | \$765 | \$7,467 | | | | | |
| Rec Svcs Summer Plygrnds | \$4,292 | | | \$204 | | | | | | |

City Manager - Admin
Departmental Cost
Allocation Summary

| | <u>Rec & Park Printing</u> | <u>Rec & Park Guide / Sr. Center mailina</u> | <u>Postage - Metered</u> | <u>Citywide Copy Center</u> | <u>Rec & Park Copy Center</u> |
|---------------------------------------|------------------------------------|--|------------------------------|---------------------------------|---------------------------------------|
| City Attorney | | | \$6 | \$4,065 | |
| Human Resources | | | \$2,643 | \$2,867 | |
| IT - Operations | | | \$17 | | |
| Mayor and Council | | | \$551 | | |
| City Clerk | | | \$2,202 | | |
| City Manager - Admin | | | \$4,955 | \$4,757 | |
| CPDS - Executive | | | \$29,203 | | |
| Finance - Admin | | | \$12,047 | | |
| IT - Voice Comm & GIS | | | \$3 | | |
| Special Ops Bureau - Mgmt & Supt | | | \$2,249 | | |
| Special Ops Bureau | | | \$37 | | |
| Rec and Parks - Admin | \$195,763 | \$32,317 | \$6,717 | \$24,022 | \$58,729 |
| Rec Svcs - Admin | | | \$10,221 | | |
| Prks & OS - Admin | | | \$3,505 | | |
| Comm Svcs - Admin | | | \$1,460 | | |
| Facilities | | | \$146 | | |
| Office of Chief - Mgmt & Support | | | \$731 | \$293 | |
| Public Works - Mgmt & Support | | | \$12,411 | \$22,725 | |
| Fleet Services | | | \$12 | | |
| Prks & OS - Hort Svcs | | | \$11 | | |
| Prks & OS - Parks West Svcs | | | \$12 | | |
| Prks & OS - Parks East Svcs | | | \$9 | | |
| Prks & OS - ROW Svcs | | | \$7 | | |
| CPDS Housing | | | \$3 | | |
| P&Z - Development Review | | | \$11 | | |
| P&Z - Zoning Ordinance | | | \$4 | | |
| P&Z - Historic Preservation | | | \$3 | | |
| Insp Svcs - Apps, Processing, Permits | | | \$15 | | |
| Inspection and Code Enforcement | | | \$12 | | |
| Long Range Planning | | | \$8 | | |
| Office of Chief - Comm Svcs Office | | | \$731 | | |
| Police - Field Services | | | \$731 | | |
| Police - Administrative Services | | | \$731 | | |
| PW - Contract Management | | | \$2,920 | | |
| Traffic and Transportation | | | \$8,761 | | |
| Ops and Maintenance | | | \$1,460 | | |
| Engineering | | | \$4 | | |
| Environmental Management | | | \$3 | | |
| Rec and Parks Capital Projects | | | \$1,460 | | |
| Rec and Parks Special Events | | | \$876 | | |
| Fac Civic Ctr Complex | | | \$16,500 | | |
| Rec Svcs Afterschool | | | \$2,191 | | |
| Rec Svcs Teens | | | \$584 | | |
| Rec Svcs Summer Plygrnds | | | \$4,088 | | |

City Manager - Admin
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>Administration</u> | <u>Management Systems A</u> | <u>Organizational Development</u> | <u>PIO</u> | <u>Website and Intranet</u> | <u>Cable TV</u> | <u>Citywide Graphics</u> | <u>Rec & Park Graphics</u> | <u>Citywide Printing</u> |
|-----------------------------------|--------------------|-----------------------|---------------------------------|---------------------------------------|------------------|---------------------------------|------------------|------------------------------|------------------------------------|------------------------------|
| Rec Svcs Outdoor Rec | \$1,783 | | | \$102 | \$659 | | | | | |
| Rec Svcs Arts | \$54,942 | \$12,136 | \$1,623 | \$1,020 | \$29,212 | | | | | |
| Fac Lincoln Park comm Ctr | \$4,443 | | | \$1,939 | \$2,416 | | | | | |
| Fac Twinbrook Comm Rec Ctr | \$14,105 | | | \$1,224 | \$11,421 | | | | | |
| Fac Croydon Creek Nature Ctr | \$7,603 | | | \$1,020 | \$4,392 | | | | | |
| Fac Thomas Farm Comm Ctr | \$27,738 | | | \$1,020 | \$25,258 | | | | | |
| Rec Svcs Summer Camps | \$8,761 | | | \$867 | \$3,075 | | | | | |
| Rec Svcs Classes | \$9,162 | | | \$969 | \$5,711 | | | | | |
| Rec Svcs Childcare | \$4,482 | | | \$2,653 | \$1,098 | | | | | |
| Sr Citz Svcs Sr. Ctr. Ops | \$29,488 | | | \$2,551 | \$13,178 | | | | | |
| Sr Citz Svcs Sr Citz Soc Serv | \$3,633 | | | \$3,622 | | | | | | |
| Sr Citz Svcs Sr Citz Rec | \$921 | | | \$918 | | | | | | |
| Sr Citz Svcs Sr Citz Sprts & Exer | \$768 | | | \$765 | | | | | | |
| Rec Svcs Adult Sports | \$16,839 | | | \$765 | \$4,392 | | | | | |
| Rec Svcs Youth Sports | \$3,211 | | | \$1,020 | | | | | | |
| Prks & OS Forestry Dev Review | \$1,023 | | | \$1,020 | | | | | | |
| Prks & OS Athletic Field Svcs | \$3,837 | | | \$3,826 | | | | | | |
| Fac Swim Ctr | \$24,094 | \$8,091 | \$1,083 | \$4,744 | \$9,445 | | | | | |
| Comm Svcs Youth & family Svcs | \$3,977 | | | \$1,786 | | | | | | |
| Comm Svcs Link to Lrng | \$1,421 | | | \$1,275 | | | | | | |
| Water | \$43,457 | \$20,226 | \$2,706 | \$19,794 | | | | | | |
| Sewer | \$23,213 | \$12,136 | \$1,623 | \$8,723 | | | | | | |
| Refuse | \$35,318 | \$8,091 | \$1,083 | \$20,304 | | | | | | |
| Parking | \$12,840 | \$8,091 | \$1,083 | \$3,520 | | | | | | |
| Stormwater Mgmt | \$21,027 | \$8,091 | \$1,083 | \$11,122 | | | | | | |
| CDBG | \$361 | | | \$306 | | | | | | |
| Town Center Mgmt | \$4,842 | \$4,045 | \$541 | \$255 | | | | | | |
| Speed Camera | \$3,582 | | | \$3,571 | | | | | | |
| P&R RedGate Golf Crs Crs Ops | \$18,669 | \$8,085 | \$1,080 | \$3,061 | \$6,370 | | | | | |
| P&R RedGate Golf Crs CH Svcs | \$2,012 | | | \$1,939 | | | | | | |
| Other (0803 - Fleet, 950 Non-Dpt) | \$73 | | | | | | | | | |
| Special Activities | \$73 | | | | | | | | | |
| Comm Svcs Community Programs | \$1,460 | | | | | | | | | |
| Other | \$39,759 | | | | \$12,519 | \$27,240 | | | | |
| Prks & OS Urban Forestry | \$3,070 | | | \$3,061 | | | | | | |
| Total | \$4,268,875 | \$1,162,802 | \$155,548 | \$275,189 | \$660,970 | \$227,505 | \$579,534 | \$117,458 | \$342,586 | \$205,552 |

City Manager - Admin
Departmental Cost
Allocation Summary

| | <u>Rec & Park Printing</u> | <u>Rec & Park Guide / Sr. Center mailina</u> | <u>Postage - Metered</u> | <u>Citywide Copy Center</u> | <u>Rec & Park Copy Center</u> |
|-----------------------------------|------------------------------------|--|------------------------------|---------------------------------|---------------------------------------|
| Rec Svcs Outdoor Rec | | | \$1,022 | | |
| Rec Svcs Arts | | | \$10,951 | | |
| Fac Lincoln Park comm Ctr | | | \$88 | | |
| Fac Twinbrook Comm Rec Ctr | | | \$1,460 | | |
| Fac Croydon Creek Nature Ctr | | | \$2,191 | | |
| Fac Thomas Farm Comm Ctr | | | \$1,460 | | |
| Rec Svcs Summer Camps | | | \$4,819 | | |
| Rec Svcs Classes | | | \$2,482 | | |
| Rec Svcs Childcare | | | \$731 | | |
| Sr Citz Svcs Sr. Ctr. Ops | | \$6,750 | \$7,009 | | |
| Sr Citz Svcs Sr Citz Soc Serv | | | \$11 | | |
| Sr Citz Svcs Sr Citz Rec | | | \$3 | | |
| Sr Citz Svcs Sr Citz Sprts & Exer | | | \$3 | | |
| Rec Svcs Adult Sports | | | \$11,682 | | |
| Rec Svcs Youth Sports | | | \$2,191 | | |
| Prks & OS Forestry Dev Review | | | \$3 | | |
| Prks & OS Athletic Field Svcs | | | \$11 | | |
| Fac Swim Ctr | | | \$731 | | |
| Comm Svcs Youth & family Svcs | | | \$2,191 | | |
| Comm Svcs Link to Lrng | | | \$146 | | |
| Water | | | \$731 | | |
| Sewer | | | \$731 | | |
| Refuse | | | \$5,840 | | |
| Parking | | | \$146 | | |
| Stormwater Mgmt | | | \$731 | | |
| CDBG | | | \$55 | | |
| Town Center Mgmt | | | \$1 | | |
| Speed Camera | | | \$11 | | |
| P&R RedGate Golf Crs Crs Ops | | | \$73 | | |
| P&R RedGate Golf Crs CH Svcs | | | \$73 | | |
| Other (0803 - Fleet, 950 Non-Dpt) | | | \$73 | | |
| Special Activities | | | \$73 | | |
| Comm Svcs Community Programs | | | \$1,460 | | |
| Other | | | | | |
| Prks & OS Urban Forestry | | | \$9 | | |
| Total | \$195,763 | \$39,067 | \$189,443 | \$58,729 | \$58,729 |

CPDS - Executive
Costs to be allocated

| | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|--|---------------------------|-------------------------|--------------------|---------------------------|
| Expenditures Per Financial Statement: | \$647,800 | | | \$647,800 |
| Allocated additions: | | | | |
| 1 - Building Use | \$7,084 | | \$7,084 | |
| 2 - Equipment Use | \$24,344 | | \$24,344 | |
| 1104000100 - City Attorney | \$81,690 | \$20,615 | \$102,305 | |
| 1104502101 - Human Resources | \$12,644 | \$3,349 | \$15,993 | |
| 1107500100 - IT - Operations | \$274,700 | \$42,842 | \$317,542 | |
| 1105000100 - Mayor and Council | \$25,486 | \$19,444 | \$44,930 | |
| 1105001100 - City Clerk | \$15,451 | \$3,368 | \$18,819 | |
| 1105500101 - City Manager - Admin | \$167,391 | \$79,755 | \$247,146 | |
| 1107000100 - Finance - Admin | | \$64,772 | \$64,772 | |
| 1107500400 - IT - Voice Comm & GIS | | \$94,587 | \$94,587 | |
| 1109008511 - Facilities | | \$68,281 | \$68,281 | |
| 1108500803 - Fleet Services | | \$5,093 | \$5,093 | |
| 1109500100 - Non-Departmental | | \$31,249 | \$31,249 | |
| 1109007522 - Prks & OS - Hort Srvs | | \$6,286 | \$6,286 | |
| 1109007530 - Prks & OS - Parks West Srvs | | \$579 | \$579 | |
| 1109007532 - Prks & OS - Parks East Srvs | | \$749 | \$749 | |
| 1109007533 - Prks & OS - ROW Srvs | | \$1,924 | \$1,924 | |
| Total allocated additions: | <u>\$608,790</u> | <u>\$442,893</u> | <u>\$1,051,683</u> | <u>\$1,051,683</u> |
| Total to be allocated | <u><u>\$1,256,590</u></u> | <u><u>\$442,893</u></u> | | <u><u>\$1,699,483</u></u> |

CPDS - Executive
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>Department Administration</u> |
|--------------------------------------|---------------------------|----------------------------|----------------------------------|
| <u>Wages & Benefits</u> | | | |
| SALARIES & WAGES | \$490,400 | | \$490,400 |
| FRINGE BENEFITS | \$89,200 | | \$89,200 |
| <u>Other Expense and Cost</u> | | | |
| Overtime | \$1,500 | | \$1,500 |
| Consultants | \$10,000 | | \$10,000 |
| Temporary Agency Personnel | \$1,000 | | \$1,000 |
| Microfilming | \$14,000 | | \$14,000 |
| Advertising - Non Recruitment | \$600 | | \$600 |
| Travel Outside Metro Area | \$3,600 | | \$3,600 |
| Class / Professional Development | \$2,300 | | \$2,300 |
| Dues, Fees & Publications | \$3,000 | | \$3,000 |
| Office Equip Service / Maint | \$100 | | \$100 |
| Printing Contracts | \$1,500 | | \$1,500 |
| Other Equip Lease | \$10,000 | | \$10,000 |
| Program Supplies | \$18,100 | | \$18,100 |
| Board and Commision Supls | \$1,500 | | \$1,500 |
| Furniture & Equipment < \$5000 | \$1,000 | | \$1,000 |
| Departmental Expenditures | <u>\$647,800</u> | | <u>\$647,800</u> |
| Additions: 1st | | | |
| Other | <u>\$608,790</u> | <u>\$608,790</u> | |
| Functional Cost | <u>\$1,256,590</u> | <u>\$608,790</u> | <u>\$647,800</u> |
| Reallocate Admin | | (\$608,790) | <u>\$608,790</u> |
| Allocable Costs | <u>\$1,256,590</u> | | <u>\$1,256,590</u> |
| 1st Allocation | <u>\$1,256,590</u> | | <u>\$1,256,590</u> |
| Additions: 2nd | | | |
| Other | <u>\$442,893</u> | <u>\$442,893</u> | |
| Functional Cost | <u>\$442,893</u> | <u>\$442,893</u> | |
| Reallocate Admin | | (\$442,893) | <u>\$442,893</u> |
| Allocable Costs | <u>\$442,893</u> | | <u>\$442,893</u> |
| 2nd Allocation | <u>\$442,893</u> | | <u>\$442,893</u> |
| Total allocated | <u>\$1,699,483</u> | | <u>\$1,699,483</u> |

CPDS - Executive
Detail allocation of
Department Administration

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| CPDS Housing | 1.4000 | 3.784 % | \$47,547 | | \$47,547 | \$16,758 | \$64,305 |
| P&Z - Development Review | 7.0000 | 18.919 % | \$237,733 | | \$237,733 | \$83,791 | \$321,524 |
| P&Z - Zoning Ordinance | 3.0000 | 8.108 % | \$101,886 | | \$101,886 | \$35,910 | \$137,796 |
| P&Z - Historic Preservation | 1.8000 | 4.865 % | \$61,131 | | \$61,131 | \$21,546 | \$82,677 |
| Long Range Planning | 5.8000 | 15.676 % | \$196,979 | | \$196,979 | \$69,426 | \$266,405 |
| Insp Svcs - Apps, Processing, Permits | 10.0000 | 27.027 % | \$339,619 | | \$339,619 | \$119,701 | \$459,320 |
| Inspection and Code Enforcement | 8.0000 | 21.621 % | \$271,695 | | \$271,695 | \$95,761 | \$367,456 |
| Total | <u>37.0000</u> | <u>100.000 %</u> | <u>\$1,256,590</u> | | <u>\$1,256,590</u> | <u>\$442,893</u> | <u>\$1,699,483</u> |

(A) Alloc basis: Number of FTE's in Departments Supervised - Planning & Zoning, Long Range Planning & Implementation, Management & Support, Inspection Services

Source: FY 2010 Budget

CPDS - Executive
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>Department Administration</u> |
|---------------------------------------|--------------------|----------------------------------|
| CPDS Housing | \$64,305 | \$64,305 |
| P&Z - Development Review | \$321,524 | \$321,524 |
| P&Z - Zoning Ordinance | \$137,796 | \$137,796 |
| P&Z - Historic Preservation | \$82,677 | \$82,677 |
| Insp Svcs - Apps, Processing, Permits | \$459,320 | \$459,320 |
| Inspection and Code Enforcement | \$367,456 | \$367,456 |
| Long Range Planning | \$266,405 | \$266,405 |
| Total | <u>\$1,699,483</u> | <u>\$1,699,483</u> |

Finance - Admin
Costs to be allocated

| | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|--|---------------------------|-------------------------|--------------------|---------------------------|
| Expenditures Per Financial Statement: | \$2,423,400 | | | \$2,423,400 |
| Allocated additions: | | | | |
| 1 - Building Use | \$7,827 | | \$7,827 | |
| 2 - Equipment Use | \$2,336 | | \$2,336 | |
| 1104000100 - City Attorney | \$63,537 | \$16,034 | \$79,571 | |
| 1104502101 - Human Resources | \$54,367 | \$14,401 | \$68,768 | |
| 1107500100 - IT - Operations | \$456,650 | \$77,095 | \$533,745 | |
| 1105000100 - Mayor and Council | \$63,714 | \$48,609 | \$112,323 | |
| 1105001100 - City Clerk | \$38,629 | \$8,421 | \$47,050 | |
| 1105500101 - City Manager - Admin | \$279,807 | \$104,867 | \$384,674 | |
| 1107000100 - Finance - Admin | | \$137,212 | \$137,212 | |
| 1107500400 - IT - Voice Comm & GIS | | \$34,542 | \$34,542 | |
| 1109008511 - Facilities | | \$130,834 | \$130,834 | |
| 1108500803 - Fleet Services | | \$10,186 | \$10,186 | |
| 1109500100 - Non-Departmental | | \$129,848 | \$129,848 | |
| 1109007522 - Prks & OS - Hort Srvs | | \$6,559 | \$6,559 | |
| 1109007530 - Prks & OS - Parks West Srvs | | \$1,653 | \$1,653 | |
| 1109007532 - Prks & OS - Parks East Srvs | | \$2,139 | \$2,139 | |
| 1109007533 - Prks & OS - ROW Srvs | | \$5,496 | \$5,496 | |
| Total allocated additions: | <u>\$966,867</u> | <u>\$727,896</u> | <u>\$1,694,763</u> | <u>\$1,694,763</u> |
| Total to be allocated | <u><u>\$3,390,267</u></u> | <u><u>\$727,896</u></u> | | <u><u>\$4,118,163</u></u> |

Finance - Admin
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>Budget</u> | <u>Accounting & Audit</u> | <u>Systems Support & Control</u> | <u>Revenue</u> | <u>Revenue Speed Camera / Parking</u> | <u>Purchasing & Contracts</u> | <u>Stockroom</u> |
|--------------------------------------|--------------------|----------------------------|------------------|-------------------------------|--------------------------------------|-----------------|---------------------------------------|-----------------------------------|------------------|
| <u>Wages & Benefits</u> | | | | | | | | | |
| SALARIES & WAGES | \$1,668,400 | \$240,000 | \$249,000 | \$535,900 | \$180,900 | \$23,130 | \$2,570 | \$310,700 | \$126,200 |
| FRINGE BENEFITS | \$360,000 | \$54,800 | \$55,100 | \$107,700 | \$39,900 | \$5,490 | \$610 | \$63,000 | \$33,400 |
| <u>Other Expense and Cost</u> | | | | | | | | | |
| Consultants | \$66,000 | | | | \$66,000 | | | | |
| Audit / Actuarial / Accountants | \$89,000 | \$89,000 | | | | | | | |
| Postage | \$200 | | \$200 | | | | | | |
| Data Processing Services | \$136,500 | | | | \$136,500 | | | | |
| Travel Outside Metro Area | \$12,100 | \$3,800 | \$1,300 | \$3,000 | \$3,000 | | | \$1,000 | |
| Class / Professional Development | \$16,900 | \$1,500 | \$2,000 | \$1,900 | \$1,900 | \$900 | \$100 | \$8,000 | \$600 |
| Dues, Fees & Publications | \$9,700 | \$1,000 | \$1,900 | \$2,400 | \$1,100 | | | \$3,000 | \$300 |
| Office Eqp Service / Maint | \$4,900 | \$4,800 | | | | | | \$100 | |
| Uniform Rental | \$500 | | | | | | | | \$500 |
| Printing Contracts | \$300 | | \$300 | | | | | | |
| Program Supplies | \$15,600 | \$8,500 | \$300 | \$4,500 | \$1,000 | | | \$1,000 | \$300 |
| Maintenance Supplies | \$200 | | | | | | | | \$200 |
| Purchased Unfrms / Stf Tshrts | \$100 | | | | | | | | \$100 |
| Disposal of Inventory - Scrap | \$15,000 | | | | | | | | \$15,000 |
| Hotel Tax Payments | \$28,000 | | | \$28,000 | | | | | |
| Departmental Expenditures | \$2,423,400 | \$403,400 | \$310,100 | \$683,400 | \$430,300 | \$29,520 | \$3,280 | \$386,800 | \$176,600 |
| Additions: 1st | | | | | | | | | |
| Other | \$966,867 | \$966,867 | | | | | | | |
| Functional Cost | \$3,390,267 | \$1,370,267 | \$310,100 | \$683,400 | \$430,300 | \$29,520 | \$3,280 | \$386,800 | \$176,600 |
| Reallocate Admin | | (\$1,370,267) | \$210,356 | \$463,584 | \$291,894 | \$20,025 | \$2,225 | \$262,386 | \$119,797 |
| Allocable Costs | \$3,390,267 | | \$520,456 | \$1,146,984 | \$722,194 | \$49,545 | \$5,505 | \$649,186 | \$296,397 |
| 1st Allocation | \$3,390,267 | | \$520,456 | \$1,146,984 | \$722,194 | \$49,545 | \$5,505 | \$649,186 | \$296,397 |
| Additions: 2nd | | | | | | | | | |
| Other | \$727,896 | \$727,896 | | | | | | | |
| Functional Cost | \$727,896 | \$727,896 | | | | | | | |
| Reallocate Admin | | (\$727,896) | \$111,743 | \$246,259 | \$155,056 | \$10,637 | \$1,182 | \$139,381 | \$63,638 |
| Allocable Costs | \$727,896 | | \$111,743 | \$246,259 | \$155,056 | \$10,637 | \$1,182 | \$139,381 | \$63,638 |
| 2nd Allocation | \$727,896 | | \$111,743 | \$246,259 | \$155,056 | \$10,637 | \$1,182 | \$139,381 | \$63,638 |
| Total allocated | \$4,118,163 | | \$632,199 | \$1,393,243 | \$877,250 | \$60,182 | \$6,687 | \$788,567 | \$360,035 |

Finance - Admin
Detail allocation of
Budget

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Attorney | 908,500 | 1.014 % | \$5,275 | | \$5,275 | | \$5,275 |
| Human Resources | 1,319,400 | 1.472 % | \$7,661 | | \$7,661 | | \$7,661 |
| Mayor and Council | 242,600 | 0.271 % | \$1,409 | | \$1,409 | | \$1,409 |
| City Clerk | 401,800 | 0.448 % | \$2,333 | | \$2,333 | | \$2,333 |
| City Manager - Admin | 3,501,000 | 3.906 % | \$20,327 | | \$20,327 | | \$20,327 |
| CPDS - Executive | 647,800 | 0.723 % | \$3,761 | | \$3,761 | | \$3,761 |
| CPDS Housing | 129,600 | 0.145 % | \$752 | | \$752 | \$186 | \$938 |
| P&Z - Development Review | 658,300 | 0.734 % | \$3,822 | | \$3,822 | \$945 | \$4,767 |
| P&Z - Zoning Ordinance | 290,000 | 0.324 % | \$1,684 | | \$1,684 | \$416 | \$2,100 |
| P&Z - Historic Preservation | 185,600 | 0.207 % | \$1,078 | | \$1,078 | \$266 | \$1,344 |
| Long Range Planning | 571,100 | 0.637 % | \$3,316 | | \$3,316 | \$820 | \$4,136 |
| Insp Svcs - Apps, Processing, Permits | 873,300 | 0.974 % | \$5,071 | | \$5,071 | \$1,253 | \$6,324 |
| Inspection and Code Enforcement | 665,400 | 0.742 % | \$3,863 | | \$3,863 | \$955 | \$4,818 |
| Finance - Admin | 2,423,400 | 2.704 % | \$14,071 | | \$14,071 | | \$14,071 |
| Office of Chief - Mgmt & Support | 368,000 | 0.411 % | \$2,137 | | \$2,137 | \$528 | \$2,665 |
| Office of Chief - Comm Svcs Office | 127,200 | 0.142 % | \$739 | | \$739 | \$183 | \$922 |
| Police - Field Services | 3,749,800 | 4.183 % | \$21,772 | | \$21,772 | \$5,382 | \$27,154 |
| Police - Administrative Services | 1,095,400 | 1.222 % | \$6,360 | | \$6,360 | \$1,572 | \$7,932 |
| Special Ops Bureau - Mgmt & Supt | 389,600 | 0.435 % | \$2,262 | | \$2,262 | \$559 | \$2,821 |
| Public Works - Mgmt & Support | 466,330 | 0.520 % | \$2,708 | | \$2,708 | \$669 | \$3,377 |
| PW - Contract Management | 648,580 | 0.724 % | \$3,766 | | \$3,766 | \$931 | \$4,697 |
| Traffic and Transportation | 1,721,940 | 1.921 % | \$9,998 | | \$9,998 | \$2,471 | \$12,469 |
| Ops and Maintenance | 1,796,550 | 2.004 % | \$10,431 | | \$10,431 | \$2,578 | \$13,009 |
| Fleet Services | 1,301,950 | 1.452 % | \$7,559 | | \$7,559 | \$1,869 | \$9,428 |
| Engineering | 256,500 | 0.286 % | \$1,489 | | \$1,489 | \$368 | \$1,857 |
| Environmental Management | 188,500 | 0.210 % | \$1,094 | | \$1,094 | \$271 | \$1,365 |
| Rec and Parks - Admin | 614,300 | 0.685 % | \$3,567 | | \$3,567 | \$882 | \$4,449 |
| Rec and Parks Capital Projects | 207,200 | 0.231 % | \$1,203 | | \$1,203 | \$297 | \$1,500 |
| Rec and Parks Special Events | 800,700 | 0.893 % | \$4,649 | | \$4,649 | \$1,149 | \$5,798 |
| Rec Svcs - Admin | 524,200 | 0.585 % | \$3,044 | | \$3,044 | \$752 | \$3,796 |
| Fac Civic Ctr Complex | 1,283,300 | 1.432 % | \$7,451 | | \$7,451 | \$1,842 | \$9,293 |
| Rec Svcs Afterschool | 314,500 | 0.351 % | \$1,826 | | \$1,826 | \$451 | \$2,277 |
| Rec Svcs Teens | 225,700 | 0.252 % | \$1,310 | | \$1,310 | \$324 | \$1,634 |
| Rec Svcs Summer Plygrnds | 171,200 | 0.191 % | \$994 | | \$994 | \$246 | \$1,240 |
| Rec Svcs Outdoor Rec | 90,900 | 0.101 % | \$528 | | \$528 | \$130 | \$658 |
| Rec Svcs Arts | 281,700 | 0.314 % | \$1,636 | | \$1,636 | \$404 | \$2,040 |
| Fac Lincoln Park comm Ctr | 296,700 | 0.331 % | \$1,723 | | \$1,723 | \$426 | \$2,149 |
| Fac Twinbrook Comm Rec Ctr | 318,500 | 0.355 % | \$1,849 | | \$1,849 | \$457 | \$2,306 |
| Fac Croydon Creek Nature Ctr | 217,300 | 0.242 % | \$1,262 | | \$1,262 | \$312 | \$1,574 |
| Fac Thomas Farm Comm Ctr | 362,400 | 0.404 % | \$2,104 | | \$2,104 | \$520 | \$2,624 |
| Rec Svcs Summer Camps | 433,300 | 0.483 % | \$2,516 | | \$2,516 | \$622 | \$3,138 |
| Rec Svcs Classes | 339,060 | 0.378 % | \$1,969 | | \$1,969 | \$487 | \$2,456 |
| Rec Svcs Childcare | 396,000 | 0.442 % | \$2,299 | | \$2,299 | \$568 | \$2,867 |
| Sr Citz Svcs Sr. Ctr. Ops | 508,400 | 0.567 % | \$2,952 | | \$2,952 | \$730 | \$3,682 |
| Sr Citz Svcs Sr Citz Soc Serv | 638,000 | 0.712 % | \$3,704 | | \$3,704 | \$916 | \$4,620 |

Finance - Admin
Detail allocation of
Budget

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Sr Citz Svcs Sr Citz Rec | 247,900 | 0.277 % | \$1,439 | | \$1,439 | \$356 | \$1,795 |
| Sr Citz Svcs Sr Citz Sprts & Exer | 161,500 | 0.180 % | \$938 | | \$938 | \$232 | \$1,170 |
| Rec Svcs Adult Sports | 248,900 | 0.278 % | \$1,445 | | \$1,445 | \$357 | \$1,802 |
| Rec Svcs Youth Sports | 474,900 | 0.530 % | \$2,757 | | \$2,757 | \$682 | \$3,439 |
| Prks & OS - Admin | 570,100 | 0.636 % | \$3,310 | | \$3,310 | \$818 | \$4,128 |
| Prks & OS Forestry Dev Review | 156,600 | 0.175 % | \$909 | | \$909 | \$225 | \$1,134 |
| Prks & OS - Hort Svcs | 838,400 | 0.935 % | \$4,868 | | \$4,868 | \$1,203 | \$6,071 |
| Prks & OS - Parks West Svcs | 514,400 | 0.574 % | \$2,987 | | \$2,987 | \$738 | \$3,725 |
| Prks & OS Athletic Field Svcs | 546,200 | 0.609 % | \$3,171 | | \$3,171 | \$784 | \$3,955 |
| Prks & OS - Parks East Svcs | 458,200 | 0.511 % | \$2,660 | | \$2,660 | \$658 | \$3,318 |
| Prks & OS - ROW Svcs | 460,300 | 0.514 % | \$2,673 | | \$2,673 | \$661 | \$3,334 |
| Facilities | 2,857,200 | 3.187 % | \$16,589 | | \$16,589 | \$4,101 | \$20,690 |
| Fac Swim Ctr | 1,739,900 | 1.941 % | \$10,102 | | \$10,102 | \$2,497 | \$12,599 |
| Comm Svcs - Admin | 282,900 | 0.316 % | \$1,643 | | \$1,643 | \$406 | \$2,049 |
| Comm Svcs Community Programs | 507,875 | 0.567 % | \$2,949 | | \$2,949 | \$729 | \$3,678 |
| Comm Svcs Youth & family Svcs | 356,700 | 0.398 % | \$2,071 | | \$2,071 | \$512 | \$2,583 |
| Comm Svcs Link to Lrng | 216,000 | 0.241 % | \$1,254 | | \$1,254 | \$310 | \$1,564 |
| Non-Departmental | 2,679,902 | 2.990 % | \$15,560 | | \$15,560 | \$3,846 | \$19,406 |
| Water | 7,579,090 | 8.455 % | \$44,006 | | \$44,006 | \$10,877 | \$54,883 |
| Sewer | 6,706,180 | 7.481 % | \$38,937 | | \$38,937 | \$9,624 | \$48,561 |
| Refuse | 5,453,015 | 6.083 % | \$31,661 | | \$31,661 | \$7,826 | \$39,487 |
| Parking | 3,669,540 | 4.094 % | \$21,306 | | \$21,306 | \$5,266 | \$26,572 |
| Stormwater Mgmt | 2,569,680 | 2.867 % | \$14,920 | | \$14,920 | \$3,688 | \$18,608 |
| P&R RedGate Golf Crs Crs Ops | 910,200 | 1.015 % | \$5,285 | | \$5,285 | \$1,306 | \$6,591 |
| P&R RedGate Golf Crs CH Svcs | 400,400 | 0.447 % | \$2,325 | | \$2,325 | \$575 | \$2,900 |
| Other (0803 - Fleet, 950 Non-Dpt) | 306,740 | 0.342 % | \$1,781 | | \$1,781 | \$440 | \$2,221 |
| Special Activities | 1,431,080 | 1.597 % | \$8,309 | | \$8,309 | \$2,054 | \$10,363 |
| Town Center Mgmt | 669,600 | 0.747 % | \$3,888 | | \$3,888 | \$961 | \$4,849 |
| Speed Camera | 2,147,315 | 2.396 % | \$12,468 | | \$12,468 | \$3,082 | \$15,550 |
| Debt Service | 5,098,008 | 5.687 % | \$29,600 | | \$29,600 | \$7,316 | \$36,916 |
| IT - Operations | 2,333,200 | 2.603 % | \$13,547 | | \$13,547 | | \$13,547 |
| IT - Voice Comm & GIS | 488,800 | 0.545 % | \$2,838 | | \$2,838 | \$702 | \$3,540 |
| Prks & OS Urban Forestry | 890,300 | 0.993 % | \$5,169 | | \$5,169 | \$1,278 | \$6,447 |
| Special Ops Bureau | 2,715,800 | 3.029 % | \$15,767 | | \$15,767 | \$3,896 | \$19,663 |
| Total | 89,638,335 | 100.000 % | \$520,456 | | \$520,456 | \$111,743 | \$632,199 |

(A) Alloc basis: Expenditures by Department / Division

Source: FY 2010 Budget

Finance - Admin
Detail allocation of
Accounting & Audit

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Attorney | 0.2800 | 0.280 % | \$3,212 | | \$3,212 | | \$3,212 |
| Human Resources | 2.7000 | 2.700 % | \$30,969 | | \$30,969 | | \$30,969 |
| Mayor and Council | 0.6300 | 0.630 % | \$7,226 | | \$7,226 | | \$7,226 |
| City Clerk | 0.3500 | 0.350 % | \$4,014 | | \$4,014 | | \$4,014 |
| City Manager - Admin | 4.8800 | 4.880 % | \$55,973 | | \$55,973 | | \$55,973 |
| CPDS - Executive | 2.5700 | 2.570 % | \$29,477 | | \$29,477 | | \$29,477 |
| CPDS Housing | 0.1700 | 0.170 % | \$1,950 | | \$1,950 | \$508 | \$2,458 |
| P&Z - Development Review | 0.2000 | 0.200 % | \$2,294 | | \$2,294 | \$597 | \$2,891 |
| P&Z - Zoning Ordinance | 0.1200 | 0.120 % | \$1,376 | | \$1,376 | \$358 | \$1,734 |
| P&Z - Historic Preservation | 0.2200 | 0.220 % | \$2,523 | | \$2,523 | \$657 | \$3,180 |
| Long Range Planning | 0.2500 | 0.250 % | \$2,867 | | \$2,867 | \$747 | \$3,614 |
| Insp Svcs - Apps, Processing, Permits | 0.1900 | 0.190 % | \$2,179 | | \$2,179 | \$567 | \$2,746 |
| Inspection and Code Enforcement | 0.2300 | 0.230 % | \$2,638 | | \$2,638 | \$687 | \$3,325 |
| Finance - Admin | 3.2300 | 3.230 % | \$37,048 | | \$37,048 | | \$37,048 |
| IT - Operations | 2.8900 | 2.890 % | \$33,148 | | \$33,148 | | \$33,148 |
| IT - Voice Comm & GIS | 0.3100 | 0.310 % | \$3,556 | | \$3,556 | \$926 | \$4,482 |
| Office of Chief - Mgmt & Support | 2.4400 | 2.440 % | \$27,986 | | \$27,986 | \$7,286 | \$35,272 |
| Office of Chief - Comm Svcs Office | 0.1200 | 0.120 % | \$1,376 | | \$1,376 | \$358 | \$1,734 |
| Police - Field Services | 0.3800 | 0.380 % | \$4,359 | | \$4,359 | \$1,135 | \$5,494 |
| Police - Administrative Services | 0.8700 | 0.870 % | \$9,979 | | \$9,979 | \$2,598 | \$12,577 |
| Special Ops Bureau - Mgmt & Supt | 0.7600 | 0.760 % | \$8,717 | | \$8,717 | \$2,269 | \$10,986 |
| Public Works - Mgmt & Support | 3.2400 | 3.240 % | \$37,162 | | \$37,162 | \$9,675 | \$46,837 |
| PW - Contract Management | 0.3100 | 0.310 % | \$3,556 | | \$3,556 | \$926 | \$4,482 |
| Traffic and Transportation | 0.6200 | 0.620 % | \$7,111 | | \$7,111 | \$1,851 | \$8,962 |
| Engineering | 0.3200 | 0.320 % | \$3,670 | | \$3,670 | \$956 | \$4,626 |
| Environmental Management | 0.2900 | 0.290 % | \$3,326 | | \$3,326 | \$866 | \$4,192 |
| Ops and Maintenance | 1.1500 | 1.150 % | \$13,190 | | \$13,190 | \$3,434 | \$16,624 |
| Fleet Services | 0.7300 | 0.730 % | \$8,373 | | \$8,373 | \$2,180 | \$10,553 |
| Rec and Parks - Admin | 3.2900 | 3.290 % | \$37,736 | | \$37,736 | \$9,824 | \$47,560 |
| Rec and Parks Special Events | 0.4600 | 0.460 % | \$5,276 | | \$5,276 | \$1,374 | \$6,650 |
| Rec Svcs - Admin | 0.7100 | 0.710 % | \$8,144 | | \$8,144 | \$2,120 | \$10,264 |
| Rec Svcs Adult Sports | 0.3600 | 0.360 % | \$4,129 | | \$4,129 | \$1,075 | \$5,204 |
| Rec Svcs Afterschool | 0.3200 | 0.320 % | \$3,670 | | \$3,670 | \$956 | \$4,626 |
| Rec Svcs Arts | 0.3600 | 0.360 % | \$4,129 | | \$4,129 | \$1,075 | \$5,204 |
| Rec Svcs Childcare | 0.6400 | 0.640 % | \$7,341 | | \$7,341 | \$1,911 | \$9,252 |
| Rec Svcs Classes | 1.0800 | 1.080 % | \$12,387 | | \$12,387 | \$3,225 | \$15,612 |
| Rec Svcs Outdoor Rec | 0.9000 | 0.900 % | \$10,323 | | \$10,323 | \$2,687 | \$13,010 |
| Rec Svcs Summer Plygrnds | 0.4600 | 0.460 % | \$5,276 | | \$5,276 | \$1,374 | \$6,650 |
| Rec Svcs Summer Camps | 0.9100 | 0.910 % | \$10,438 | | \$10,438 | \$2,717 | \$13,155 |
| Rec Svcs Teens | 0.5400 | 0.540 % | \$6,194 | | \$6,194 | \$1,612 | \$7,806 |
| Rec Svcs Youth Sports | 0.3900 | 0.390 % | \$4,473 | | \$4,473 | \$1,165 | \$5,638 |
| Sr Citz Svcs Sr. Ctr. Ops | 0.9600 | 0.960 % | \$11,011 | | \$11,011 | \$2,867 | \$13,878 |
| Comm Svcs - Admin | 0.9800 | 0.980 % | \$11,240 | | \$11,240 | \$2,926 | \$14,166 |
| Fac Civic Ctr Complex | 0.9600 | 0.960 % | \$11,011 | | \$11,011 | \$2,867 | \$13,878 |
| Fac Croydon Creek Nature Ctr | 0.8700 | 0.870 % | \$9,979 | | \$9,979 | \$2,598 | \$12,577 |

Finance - Admin
Detail allocation of
Accounting & Audit

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Facilities | 1.7500 | 1.750 % | \$20,072 | | \$20,072 | \$5,226 | \$25,298 |
| Fac Lincoln Park comm Ctr | 0.6200 | 0.620 % | \$7,111 | | \$7,111 | \$1,851 | \$8,962 |
| Fac Swim Ctr | 0.5200 | 0.520 % | \$5,964 | | \$5,964 | \$1,553 | \$7,517 |
| Fac Thomas Farm Comm Ctr | 0.5500 | 0.550 % | \$6,308 | | \$6,308 | \$1,642 | \$7,950 |
| Fac Twinbrook Comm Rec Ctr | 0.7600 | 0.760 % | \$8,717 | | \$8,717 | \$2,269 | \$10,986 |
| Prks & OS - Admin | 1.0300 | 1.030 % | \$11,814 | | \$11,814 | \$3,076 | \$14,890 |
| Non-Departmental | 0.6300 | 0.630 % | \$7,226 | | \$7,226 | \$1,881 | \$9,107 |
| Water | 7.3600 | 7.360 % | \$84,418 | | \$84,418 | \$21,977 | \$106,395 |
| Sewer | 3.6500 | 3.650 % | \$41,865 | | \$41,865 | \$10,899 | \$52,764 |
| Refuse | 6.8000 | 6.800 % | \$77,995 | | \$77,995 | \$20,305 | \$98,300 |
| Parking | 15.0700 | 15.070 % | \$172,850 | | \$172,850 | \$45,000 | \$217,850 |
| Stormwater Mgmt | 4.4800 | 4.480 % | \$51,385 | | \$51,385 | \$13,377 | \$64,762 |
| Special Activities | 0.1400 | 0.140 % | \$1,606 | | \$1,606 | \$418 | \$2,024 |
| CDBG | 2.5700 | 2.570 % | \$29,477 | | \$29,477 | \$7,674 | \$37,151 |
| Town Center Mgmt | 0.1000 | 0.100 % | \$1,147 | | \$1,147 | \$299 | \$1,446 |
| Speed Camera | 1.9400 | 1.940 % | \$22,251 | | \$22,251 | \$5,793 | \$28,044 |
| Debt Service | 1.0000 | 1.000 % | \$11,470 | | \$11,470 | \$2,986 | \$14,456 |
| P&R RedGate Golf Crs Crs Ops | 6.3900 | 6.390 % | \$73,296 | | \$73,296 | \$19,079 | \$92,375 |
| Total | 100.0000 | 100.000 % | \$1,146,984 | | \$1,146,984 | \$246,259 | \$1,393,243 |

(A) Alloc basis: # of Account Transactions

Source: Finance Department

Finance - Admin
Detail allocation of
Systems Support & Control

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Attorney | 4 | 0.465 % | \$3,359 | | \$3,359 | | \$3,359 |
| Human Resources | 36 | 4.186 % | \$30,231 | | \$30,231 | | \$30,231 |
| Mayor and Council | 7 | 0.814 % | \$5,878 | | \$5,878 | | \$5,878 |
| City Clerk | 6 | 0.698 % | \$5,039 | | \$5,039 | | \$5,039 |
| City Manager - Admin | 59 | 6.860 % | \$49,546 | | \$49,546 | | \$49,546 |
| CPDS - Executive | 14 | 1.628 % | \$11,757 | | \$11,757 | | \$11,757 |
| CPDS Housing | 3 | 0.349 % | \$2,519 | | \$2,519 | \$758 | \$3,277 |
| P&Z - Development Review | 4 | 0.465 % | \$3,359 | | \$3,359 | \$1,010 | \$4,369 |
| P&Z - Zoning Ordinance | 6 | 0.698 % | \$5,039 | | \$5,039 | \$1,515 | \$6,554 |
| P&Z - Historic Preservation | 1 | 0.116 % | \$840 | | \$840 | \$253 | \$1,093 |
| Long Range Planning | 4 | 0.465 % | \$3,359 | | \$3,359 | \$1,010 | \$4,369 |
| Insp Svcs - Apps, Processing, Permits | 7 | 0.814 % | \$5,878 | | \$5,878 | \$1,768 | \$7,646 |
| Inspection and Code Enforcement | 10 | 1.163 % | \$8,398 | | \$8,398 | \$2,525 | \$10,923 |
| Finance - Admin | 94 | 10.930 % | \$78,937 | | \$78,937 | | \$78,937 |
| IT - Operations | 26 | 3.023 % | \$21,834 | | \$21,834 | | \$21,834 |
| IT - Voice Comm & GIS | 6 | 0.698 % | \$5,039 | | \$5,039 | \$1,515 | \$6,554 |
| Office of Chief - Mgmt & Support | 7 | 0.814 % | \$5,878 | | \$5,878 | \$1,768 | \$7,646 |
| Police - Field Services | 39 | 4.535 % | \$32,751 | | \$32,751 | \$9,849 | \$42,600 |
| Police - Administrative Services | 15 | 1.744 % | \$12,596 | | \$12,596 | \$3,788 | \$16,384 |
| Special Ops Bureau - Mgmt & Supt | 36 | 4.186 % | \$30,231 | | \$30,231 | \$9,091 | \$39,322 |
| Public Works - Mgmt & Support | 18 | 2.093 % | \$15,116 | | \$15,116 | \$4,546 | \$19,662 |
| PW - Contract Management | 11 | 1.279 % | \$9,237 | | \$9,237 | \$2,778 | \$12,015 |
| Traffic and Transportation | 19 | 2.209 % | \$15,955 | | \$15,955 | \$4,798 | \$20,753 |
| Engineering | 10 | 1.163 % | \$8,398 | | \$8,398 | \$2,525 | \$10,923 |
| Environmental Management | 3 | 0.349 % | \$2,519 | | \$2,519 | \$758 | \$3,277 |
| Ops and Maintenance | 26 | 3.023 % | \$21,834 | | \$21,834 | \$6,566 | \$28,400 |
| Fleet Services | 18 | 2.093 % | \$15,116 | | \$15,116 | \$4,546 | \$19,662 |
| Rec and Parks - Admin | 20 | 2.326 % | \$16,795 | | \$16,795 | \$5,051 | \$21,846 |
| Rec and Parks Special Events | 8 | 0.930 % | \$6,718 | | \$6,718 | \$2,020 | \$8,738 |
| Rec and Parks Capital Projects | 2 | 0.233 % | \$1,680 | | \$1,680 | \$505 | \$2,185 |
| Rec Svcs - Admin | 8 | 0.930 % | \$6,718 | | \$6,718 | \$2,020 | \$8,738 |
| Rec Svcs Adult Sports | 3 | 0.349 % | \$2,519 | | \$2,519 | \$758 | \$3,277 |
| Rec Svcs Afterschool | 6 | 0.698 % | \$5,039 | | \$5,039 | \$1,515 | \$6,554 |
| Rec Svcs Arts | 4 | 0.465 % | \$3,359 | | \$3,359 | \$1,010 | \$4,369 |
| Rec Svcs Childcare | 9 | 1.047 % | \$7,558 | | \$7,558 | \$2,273 | \$9,831 |
| Rec Svcs Classes | 7 | 0.814 % | \$5,878 | | \$5,878 | \$1,768 | \$7,646 |
| Rec Svcs Summer Camps | 6 | 0.698 % | \$5,039 | | \$5,039 | \$1,515 | \$6,554 |
| Rec Svcs Teens | 3 | 0.349 % | \$2,519 | | \$2,519 | \$758 | \$3,277 |
| Rec Svcs Youth Sports | 3 | 0.349 % | \$2,519 | | \$2,519 | \$758 | \$3,277 |
| Sr Citz Svcs Sr. Ctr. Ops | 5 | 0.581 % | \$4,199 | | \$4,199 | \$1,263 | \$5,462 |
| Sr Citz Svcs Sr Citz Soc Serv | 11 | 1.279 % | \$9,237 | | \$9,237 | \$2,778 | \$12,015 |
| Sr Citz Svcs Sr Citz Rec | 3 | 0.349 % | \$2,519 | | \$2,519 | \$758 | \$3,277 |
| Sr Citz Svcs Sr Citz Sprts & Exer | 3 | 0.349 % | \$2,519 | | \$2,519 | \$758 | \$3,277 |
| Comm Svcs - Admin | 5 | 0.581 % | \$4,199 | | \$4,199 | \$1,263 | \$5,462 |
| Comm Svcs Youth & family Svcs | 3 | 0.349 % | \$2,519 | | \$2,519 | \$758 | \$3,277 |

Finance - Admin
Detail allocation of
Systems Support & Control

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Comm Svcs Link to Lrng | 2 | 0.233 % | \$1,680 | | \$1,680 | \$505 | \$2,185 |
| Fac Civic Ctr Complex | 14 | 1.628 % | \$11,757 | | \$11,757 | \$3,535 | \$15,292 |
| Fac Croydon Creek Nature Ctr | 4 | 0.465 % | \$3,359 | | \$3,359 | \$1,010 | \$4,369 |
| Facilities | 17 | 1.977 % | \$14,276 | | \$14,276 | \$4,293 | \$18,569 |
| Fac Lincoln Park comm Ctr | 5 | 0.581 % | \$4,199 | | \$4,199 | \$1,263 | \$5,462 |
| Fac Swim Ctr | 13 | 1.512 % | \$10,917 | | \$10,917 | \$3,283 | \$14,200 |
| Fac Thomas Farm Comm Ctr | 3 | 0.349 % | \$2,519 | | \$2,519 | \$758 | \$3,277 |
| Fac Twinbrook Comm Rec Ctr | 4 | 0.465 % | \$3,359 | | \$3,359 | \$1,010 | \$4,369 |
| Prks & OS - Admin | 15 | 1.744 % | \$12,596 | | \$12,596 | \$3,788 | \$16,384 |
| Prks & OS Athletic Field Svcs | 16 | 1.860 % | \$13,436 | | \$13,436 | \$4,041 | \$17,477 |
| Prks & OS Forestry Dev Review | 3 | 0.349 % | \$2,519 | | \$2,519 | \$758 | \$3,277 |
| Prks & OS - Hort Svcs | 8 | 0.930 % | \$6,718 | | \$6,718 | \$2,020 | \$8,738 |
| Prks & OS - Parks East Svcs | 11 | 1.279 % | \$9,237 | | \$9,237 | \$2,778 | \$12,015 |
| Prks & OS - Parks West Svcs | 1 | 0.116 % | \$840 | | \$840 | \$253 | \$1,093 |
| Prks & OS - ROW Svcs | 1 | 0.116 % | \$840 | | \$840 | \$253 | \$1,093 |
| Non-Departmental | 8 | 0.930 % | \$6,718 | | \$6,718 | \$2,020 | \$8,738 |
| Water | 32 | 3.721 % | \$26,872 | | \$26,872 | \$8,081 | \$34,953 |
| Sewer | 15 | 1.744 % | \$12,596 | | \$12,596 | \$3,788 | \$16,384 |
| Refuse | 32 | 3.721 % | \$26,872 | | \$26,872 | \$8,081 | \$34,953 |
| Stormwater Mgmt | 42 | 4.884 % | \$35,270 | | \$35,270 | \$10,606 | \$45,876 |
| P&R RedGate Golf Crs Crs Ops | 7 | 0.814 % | \$5,878 | | \$5,878 | \$1,768 | \$7,646 |
| P&R RedGate Golf Crs CH Svcs | 2 | 0.233 % | \$1,680 | | \$1,680 | \$505 | \$2,185 |
| Prks & OS Urban Forestry | 7 | 0.813 % | \$5,880 | | \$5,880 | \$1,763 | \$7,643 |
| Total | 860 | 100.000 % | \$722,194 | | \$722,194 | \$155,056 | \$877,250 |

(A) Alloc basis: # of Systems Support Transactions

Source: Finance Department

Finance - Admin
Detail allocation of
Revenue

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Mayor and Council | 494.2000 | 0.014 % | \$7 | | \$7 | | \$7 |
| City Manager - Admin | 4,664.3700 | 0.134 % | \$67 | | \$67 | | \$67 |
| CPDS - Executive | 1,214,707.3500 | 34.958 % | \$17,320 | | \$17,320 | | \$17,320 |
| Finance - Admin | 669.8000 | 0.019 % | \$10 | | \$10 | | \$10 |
| IT - Operations | 101,556.0900 | 2.923 % | \$1,448 | | \$1,448 | | \$1,448 |
| Office of Chief - Mgmt & Support | 769,749.6100 | 22.152 % | \$10,975 | | \$10,975 | \$3,803 | \$14,778 |
| Public Works - Mgmt & Support | 263,831.4600 | 7.593 % | \$3,762 | | \$3,762 | \$1,304 | \$5,066 |
| Rec and Parks - Admin | 367,247.5700 | 10.569 % | \$5,236 | | \$5,236 | \$1,815 | \$7,051 |
| Non-Departmental | 751,880.5100 | 21.638 % | \$10,720 | | \$10,720 | \$3,715 | \$14,435 |
| Total | 3,474,800.9600 | 100.000 % | \$49,545 | | \$49,545 | \$10,637 | \$60,182 |

(A) Alloc basis: Cash Receipt transactions by General Fund Departments only

Source: Finance Department

Finance - Admin
Detail allocation of
Revenue Speed Camera / Parking

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Parking | 50 | 50.000 % | \$2,753 | | \$2,753 | \$591 | \$3,344 |
| Speed Camera | 50 | 50.000 % | \$2,752 | | \$2,752 | \$591 | \$3,343 |
| Total | 100 | 100.000 % | \$5,505 | | \$5,505 | \$1,182 | \$6,687 |

(A) Alloc basis: Split 50/50 between Speed Camera and Parking Funds

Source: Finance Department

Finance - Admin
Detail allocation of
Purchasing & Contracts

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Attorney | 1 | 0.040 % | \$262 | | \$262 | | \$262 |
| Human Resources | 32 | 1.291 % | \$8,380 | | \$8,380 | | \$8,380 |
| City Clerk | 9 | 0.363 % | \$2,357 | | \$2,357 | | \$2,357 |
| City Manager - Admin | 54 | 2.178 % | \$14,141 | | \$14,141 | | \$14,141 |
| CPDS - Executive | 9 | 0.363 % | \$2,357 | | \$2,357 | | \$2,357 |
| Long Range Planning | 1 | 0.040 % | \$262 | | \$262 | \$64 | \$326 |
| Finance - Admin | 25 | 1.008 % | \$6,547 | | \$6,547 | | \$6,547 |
| IT - Operations | 168 | 6.777 % | \$43,995 | | \$43,995 | | \$43,995 |
| IT - Voice Comm & GIS | 33 | 1.331 % | \$8,642 | | \$8,642 | \$2,109 | \$10,751 |
| Office of Chief - Mgmt & Support | 1 | 0.040 % | \$262 | | \$262 | \$64 | \$326 |
| Office of Chief - Comm Svcs Office | 1 | 0.040 % | \$262 | | \$262 | \$64 | \$326 |
| Police - Field Services | 20 | 0.807 % | \$5,237 | | \$5,237 | \$1,278 | \$6,515 |
| Police - Administrative Services | 61 | 2.461 % | \$15,974 | | \$15,974 | \$3,898 | \$19,872 |
| Special Ops Bureau - Mgmt & Supt | 8 | 0.323 % | \$2,095 | | \$2,095 | \$511 | \$2,606 |
| Public Works - Mgmt & Support | 6 | 0.242 % | \$1,571 | | \$1,571 | \$383 | \$1,954 |
| PW - Contract Management | 12 | 0.484 % | \$3,142 | | \$3,142 | \$767 | \$3,909 |
| Traffic and Transportation | 18 | 0.726 % | \$4,714 | | \$4,714 | \$1,150 | \$5,864 |
| Environmental Management | 13 | 0.524 % | \$3,404 | | \$3,404 | \$831 | \$4,235 |
| Ops and Maintenance | 57 | 2.299 % | \$14,927 | | \$14,927 | \$3,643 | \$18,570 |
| Fleet Services | 73 | 2.945 % | \$19,117 | | \$19,117 | \$4,665 | \$23,782 |
| Rec and Parks - Admin | 41 | 1.654 % | \$10,737 | | \$10,737 | \$2,620 | \$13,357 |
| Rec and Parks Special Events | 54 | 2.178 % | \$14,141 | | \$14,141 | \$3,451 | \$17,592 |
| Rec Svcs - Admin | 8 | 0.323 % | \$2,095 | | \$2,095 | \$511 | \$2,606 |
| Fac Civic Ctr Complex | 31 | 1.251 % | \$8,118 | | \$8,118 | \$1,981 | \$10,099 |
| Rec Svcs Adult Sports | 7 | 0.282 % | \$1,833 | | \$1,833 | \$447 | \$2,280 |
| Rec Svcs Afterschool | 12 | 0.484 % | \$3,142 | | \$3,142 | \$767 | \$3,909 |
| Rec Svcs Arts | 15 | 0.605 % | \$3,928 | | \$3,928 | \$959 | \$4,887 |
| Rec Svcs Childcare | 2 | 0.081 % | \$524 | | \$524 | \$128 | \$652 |
| Rec Svcs Classes | 4 | 0.161 % | \$1,047 | | \$1,047 | \$256 | \$1,303 |
| Rec Svcs Outdoor Rec | 1 | 0.040 % | \$262 | | \$262 | \$64 | \$326 |
| Rec Svcs Summer Plygrnds | 2 | 0.081 % | \$524 | | \$524 | \$128 | \$652 |
| Rec Svcs Summer Camps | 12 | 0.484 % | \$3,142 | | \$3,142 | \$767 | \$3,909 |
| Rec Svcs Teens | 2 | 0.081 % | \$524 | | \$524 | \$128 | \$652 |
| Rec Svcs Youth Sports | 6 | 0.242 % | \$1,571 | | \$1,571 | \$383 | \$1,954 |
| Sr Citz Svcs Sr. Ctr. Ops | 22 | 0.887 % | \$5,761 | | \$5,761 | \$1,406 | \$7,167 |
| Sr Citz Svcs Sr Citz Soc Serv | 2 | 0.081 % | \$524 | | \$524 | \$128 | \$652 |
| Sr Citz Svcs Sr Citz Rec | 28 | 1.129 % | \$7,332 | | \$7,332 | \$1,789 | \$9,121 |
| Sr Citz Svcs Sr Citz Sprts & Exer | 3 | 0.121 % | \$786 | | \$786 | \$192 | \$978 |
| Comm Svcs - Admin | 5 | 0.202 % | \$1,309 | | \$1,309 | \$320 | \$1,629 |
| Comm Svcs Community Programs | 50 | 2.017 % | \$13,094 | | \$13,094 | \$3,195 | \$16,289 |
| Comm Svcs Youth & family Svcs | 7 | 0.282 % | \$1,833 | | \$1,833 | \$447 | \$2,280 |
| Comm Svcs Link to Lrng | 4 | 0.161 % | \$1,047 | | \$1,047 | \$256 | \$1,303 |
| Fac Croydon Creek Nature Ctr | 7 | 0.282 % | \$1,833 | | \$1,833 | \$447 | \$2,280 |
| Facilities | 92 | 3.711 % | \$24,092 | | \$24,092 | \$5,879 | \$29,971 |
| Fac Lincoln Park comm Ctr | 7 | 0.282 % | \$1,833 | | \$1,833 | \$447 | \$2,280 |

Finance - Admin
Detail allocation of
Purchasing & Contracts

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Fac Swim Ctr | 53 | 2.138 % | \$13,879 | | \$13,879 | \$3,387 | \$17,266 |
| Fac Thomas Farm Comm Ctr | 26 | 1.049 % | \$6,809 | | \$6,809 | \$1,662 | \$8,471 |
| Fac Twinbrook Comm Rec Ctr | 12 | 0.484 % | \$3,142 | | \$3,142 | \$767 | \$3,909 |
| Prks & OS - Admin | 11 | 0.444 % | \$2,881 | | \$2,881 | \$703 | \$3,584 |
| Prks & OS Athletic Field Srvs | 20 | 0.807 % | \$5,237 | | \$5,237 | \$1,278 | \$6,515 |
| Prks & OS - Hort Srvs | 75 | 3.025 % | \$19,641 | | \$19,641 | \$4,793 | \$24,434 |
| Prks & OS - Parks East Srvs | 20 | 0.807 % | \$5,237 | | \$5,237 | \$1,278 | \$6,515 |
| Prks & OS - Parks West Srvs | 21 | 0.847 % | \$5,499 | | \$5,499 | \$1,342 | \$6,841 |
| Prks & OS - ROW Srvs | 32 | 1.291 % | \$8,380 | | \$8,380 | \$2,045 | \$10,425 |
| Non-Departmental | 7 | 0.282 % | \$1,833 | | \$1,833 | \$447 | \$2,280 |
| Water | 229 | 9.238 % | \$59,969 | | \$59,969 | \$14,635 | \$74,604 |
| Sewer | 103 | 4.155 % | \$26,973 | | \$26,973 | \$6,582 | \$33,555 |
| Refuse | 66 | 2.662 % | \$17,284 | | \$17,284 | \$4,218 | \$21,502 |
| Parking | 67 | 2.703 % | \$17,546 | | \$17,546 | \$4,282 | \$21,828 |
| Stormwater Mgmt | 92 | 3.711 % | \$24,092 | | \$24,092 | \$5,879 | \$29,971 |
| P&R RedGate Golf Crs Crs Ops | 36 | 1.452 % | \$9,427 | | \$9,427 | \$2,301 | \$11,728 |
| P&R RedGate Golf Crs CH Srvs | 16 | 0.645 % | \$4,190 | | \$4,190 | \$1,023 | \$5,213 |
| Other (0803 - Fleet, 950 Non-Dpt) | 49 | 1.977 % | \$12,832 | | \$12,832 | \$3,131 | \$15,963 |
| Special Activities | 25 | 1.008 % | \$6,547 | | \$6,547 | \$1,598 | \$8,145 |
| CDBG | 47 | 1.896 % | \$12,308 | | \$12,308 | \$3,004 | \$15,312 |
| Town Center Mgmt | 6 | 0.242 % | \$1,571 | | \$1,571 | \$383 | \$1,954 |
| Speed Camera | 34 | 1.372 % | \$8,904 | | \$8,904 | \$2,173 | \$11,077 |
| Capital Projects | 363 | 14.643 % | \$95,060 | | \$95,060 | \$23,198 | \$118,258 |
| Other | 7 | 0.282 % | \$1,833 | | \$1,833 | \$447 | \$2,280 |
| Prks & OS Urban Forestry | 36 | 1.456 % | \$9,432 | | \$9,432 | \$2,302 | \$11,734 |
| Total | <u>2,479</u> | <u>100.000 %</u> | <u>\$649,186</u> | | <u>\$649,186</u> | <u>\$139,381</u> | <u>\$788,567</u> |

(A) Alloc basis: # of PO's & Pcards issued

Source: Finance Department

Finance - Admin
Detail allocation of
Stockroom

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Human Resources | 1 | 0.034 % | \$100 | | \$100 | | \$100 |
| City Manager - Admin | 4 | 0.135 % | \$399 | | \$399 | | \$399 |
| CPDS - Executive | 1 | 0.034 % | \$100 | | \$100 | | \$100 |
| Finance - Admin | 6 | 0.202 % | \$599 | | \$599 | | \$599 |
| IT - Operations | 3 | 0.101 % | \$299 | | \$299 | | \$299 |
| IT - Voice Comm & GIS | 1 | 0.034 % | \$100 | | \$100 | \$22 | \$122 |
| Police - Field Services | 3 | 0.101 % | \$299 | | \$299 | \$65 | \$364 |
| Police - Administrative Services | 7 | 0.236 % | \$699 | | \$699 | \$151 | \$850 |
| Public Works - Mgmt & Support | 2 | 0.067 % | \$200 | | \$200 | \$43 | \$243 |
| PW - Contract Management | 17 | 0.573 % | \$1,697 | | \$1,697 | \$366 | \$2,063 |
| Traffic and Transportation | 74 | 2.492 % | \$7,387 | | \$7,387 | \$1,594 | \$8,981 |
| Ops and Maintenance | 253 | 8.521 % | \$25,257 | | \$25,257 | \$5,450 | \$30,707 |
| Fleet Services | 465 | 15.662 % | \$46,421 | | \$46,421 | \$10,017 | \$56,438 |
| Rec and Parks Special Events | 26 | 0.876 % | \$2,596 | | \$2,596 | \$560 | \$3,156 |
| Rec Svcs - Admin | 1 | 0.034 % | \$100 | | \$100 | \$22 | \$122 |
| Fac Civic Ctr Complex | 22 | 0.741 % | \$2,196 | | \$2,196 | \$474 | \$2,670 |
| Rec Svcs Arts | 2 | 0.067 % | \$200 | | \$200 | \$43 | \$243 |
| Fac Twinbrook Comm Rec Ctr | 1 | 0.034 % | \$100 | | \$100 | \$22 | \$122 |
| Rec Svcs Summer Camps | 1 | 0.034 % | \$100 | | \$100 | \$22 | \$122 |
| Rec Svcs Childcare | 1 | 0.034 % | \$100 | | \$100 | \$22 | \$122 |
| Sr Citz Svcs Sr. Ctr. Ops | 10 | 0.337 % | \$998 | | \$998 | \$215 | \$1,213 |
| Rec Svcs Youth Sports | 2 | 0.067 % | \$200 | | \$200 | \$43 | \$243 |
| Prks & OS Forestry Dev Review | 2 | 0.067 % | \$200 | | \$200 | \$43 | \$243 |
| Prks & OS - Hort Svcs | 86 | 2.897 % | \$8,585 | | \$8,585 | \$1,853 | \$10,438 |
| Prks & OS - Parks West Svcs | 132 | 4.446 % | \$13,178 | | \$13,178 | \$2,844 | \$16,022 |
| Prks & OS Athletic Field Svcs | 120 | 4.042 % | \$11,980 | | \$11,980 | \$2,585 | \$14,565 |
| Prks & OS - Parks East Svcs | 105 | 3.537 % | \$10,482 | | \$10,482 | \$2,262 | \$12,744 |
| Prks & OS - ROW Svcs | 67 | 2.257 % | \$6,689 | | \$6,689 | \$1,443 | \$8,132 |
| Facilities | 81 | 2.728 % | \$8,086 | | \$8,086 | \$1,745 | \$9,831 |
| Fac Swim Ctr | 21 | 0.707 % | \$2,096 | | \$2,096 | \$452 | \$2,548 |
| Non-Departmental | 6 | 0.202 % | \$599 | | \$599 | \$129 | \$728 |
| Water | 427 | 14.382 % | \$42,628 | | \$42,628 | \$9,199 | \$51,827 |
| Sewer | 406 | 13.675 % | \$40,531 | | \$40,531 | \$8,746 | \$49,277 |
| Refuse | 319 | 10.744 % | \$31,846 | | \$31,846 | \$6,872 | \$38,718 |
| Parking | 13 | 0.438 % | \$1,298 | | \$1,298 | \$280 | \$1,578 |
| Stormwater Mgmt | 119 | 4.008 % | \$11,880 | | \$11,880 | \$2,564 | \$14,444 |
| Other (0803 - Fleet, 950 Non-Dpt) | 6 | 0.202 % | \$599 | | \$599 | \$129 | \$728 |
| P&R RedGate Golf Crs Crs Ops | 100 | 3.368 % | \$9,983 | | \$9,983 | \$2,154 | \$12,137 |
| Special Activities | 2 | 0.067 % | \$200 | | \$200 | \$43 | \$243 |
| Speed Camera | 1 | 0.034 % | \$100 | | \$100 | \$22 | \$122 |
| Prks & OS Urban Forestry | 50 | 1.684 % | \$4,992 | | \$4,992 | \$1,077 | \$6,069 |
| Special Ops Bureau | 3 | 0.099 % | \$298 | | \$298 | \$65 | \$363 |
| Total | 2,969 | 100.000 % | \$296,397 | | \$296,397 | \$63,638 | \$360,035 |

(A) Alloc basis: Stockroom orders by Department / Division

Finance - Admin
Detail allocation of
Stockroom

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Source: | Finance Department | | | | | | |

Finance - Admin
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>Budget</u> | <u>Accounting & Audit</u> | <u>Systems Support & Control</u> | <u>Revenue</u> | <u>Revenue Speed Camera / Parking</u> | <u>Purchasing & Contracts</u> | <u>Stockroom</u> |
|---------------------------------------|--------------|---------------|-------------------------------|--------------------------------------|----------------|---------------------------------------|-----------------------------------|------------------|
| City Attorney | \$12,108 | \$5,275 | \$3,212 | \$3,359 | | | \$262 | |
| Human Resources | \$77,341 | \$7,661 | \$30,969 | \$30,231 | | | \$8,380 | \$100 |
| IT - Operations | \$114,271 | \$13,547 | \$33,148 | \$21,834 | \$1,448 | | \$43,995 | \$299 |
| Mayor and Council | \$14,520 | \$1,409 | \$7,226 | \$5,878 | \$7 | | | |
| City Clerk | \$13,743 | \$2,333 | \$4,014 | \$5,039 | | | \$2,357 | |
| City Manager - Admin | \$140,453 | \$20,327 | \$55,973 | \$49,546 | \$67 | | \$14,141 | \$399 |
| CPDS - Executive | \$64,772 | \$3,761 | \$29,477 | \$11,757 | \$17,320 | | \$2,357 | \$100 |
| Finance - Admin | \$137,212 | \$14,071 | \$37,048 | \$78,937 | \$10 | | \$6,547 | \$599 |
| IT - Voice Comm & GIS | \$25,449 | \$3,540 | \$4,482 | \$6,554 | | | \$10,751 | \$122 |
| Special Ops Bureau - Mgmt & Supt | \$55,735 | \$2,821 | \$10,986 | \$39,322 | | | \$2,606 | |
| Special Ops Bureau | \$20,026 | \$19,663 | | | | | | \$363 |
| Rec and Parks - Admin | \$94,263 | \$4,449 | \$47,560 | \$21,846 | \$7,051 | | \$13,357 | |
| Rec Svcs - Admin | \$25,526 | \$3,796 | \$10,264 | \$8,738 | | | \$2,606 | \$122 |
| Prks & OS - Admin | \$38,986 | \$4,128 | \$14,890 | \$16,384 | | | \$3,584 | |
| Comm Svcs - Admin | \$23,306 | \$2,049 | \$14,166 | \$5,462 | | | \$1,629 | |
| Facilities | \$104,359 | \$20,690 | \$25,298 | \$18,569 | | | \$29,971 | \$9,831 |
| Office of Chief - Mgmt & Support | \$60,687 | \$2,665 | \$35,272 | \$7,646 | \$14,778 | | \$326 | |
| Public Works - Mgmt & Support | \$77,139 | \$3,377 | \$46,837 | \$19,662 | \$5,066 | | \$1,954 | \$243 |
| Fleet Services | \$119,863 | \$9,428 | \$10,553 | \$19,662 | | | \$23,782 | \$56,438 |
| Non-Departmental | \$54,694 | \$19,406 | \$9,107 | \$8,738 | \$14,435 | | \$2,280 | \$728 |
| Prks & OS - Hort Svcs | \$49,681 | \$6,071 | | \$8,738 | | | \$24,434 | \$10,438 |
| Prks & OS - Parks West Svcs | \$27,681 | \$3,725 | | \$1,093 | | | \$6,841 | \$16,022 |
| Prks & OS - Parks East Svcs | \$34,592 | \$3,318 | | \$12,015 | | | \$6,515 | \$12,744 |
| Prks & OS - ROW Svcs | \$22,984 | \$3,334 | | \$1,093 | | | \$10,425 | \$8,132 |
| CPDS Housing | \$6,673 | \$938 | \$2,458 | \$3,277 | | | | |
| P&Z - Development Review | \$12,027 | \$4,767 | \$2,891 | \$4,369 | | | | |
| P&Z - Zoning Ordinance | \$10,388 | \$2,100 | \$1,734 | \$6,554 | | | | |
| P&Z - Historic Preservation | \$5,617 | \$1,344 | \$3,180 | \$1,093 | | | | |
| Insp Svcs - Apps, Processing, Permits | \$16,716 | \$6,324 | \$2,746 | \$7,646 | | | | |
| Inspection and Code Enforcement | \$19,066 | \$4,818 | \$3,325 | \$10,923 | | | | |
| Long Range Planning | \$12,445 | \$4,136 | \$3,614 | \$4,369 | | | \$326 | |
| Office of Chief - Comm Svcs Office | \$2,982 | \$922 | \$1,734 | | | | \$326 | |
| Police - Field Services | \$82,127 | \$27,154 | \$5,494 | \$42,600 | | | \$6,515 | \$364 |
| Police - Administrative Services | \$57,615 | \$7,932 | \$12,577 | \$16,384 | | | \$19,872 | \$850 |
| PW - Contract Management | \$27,166 | \$4,697 | \$4,482 | \$12,015 | | | \$3,909 | \$2,063 |
| Traffic and Transportation | \$57,029 | \$12,469 | \$8,962 | \$20,753 | | | \$5,864 | \$8,981 |
| Ops and Maintenance | \$107,310 | \$13,009 | \$16,624 | \$28,400 | | | \$18,570 | \$30,707 |
| Engineering | \$17,406 | \$1,857 | \$4,626 | \$10,923 | | | | |
| Environmental Management | \$13,069 | \$1,365 | \$4,192 | \$3,277 | | | \$4,235 | |
| Rec and Parks Capital Projects | \$3,685 | \$1,500 | | \$2,185 | | | | |
| Rec and Parks Special Events | \$41,934 | \$5,798 | \$6,650 | \$8,738 | | | \$17,592 | \$3,156 |
| Fac Civic Ctr Complex | \$51,232 | \$9,293 | \$13,878 | \$15,292 | | | \$10,099 | \$2,670 |
| Rec Svcs Afterschool | \$17,366 | \$2,277 | \$4,626 | \$6,554 | | | \$3,909 | |
| Rec Svcs Teens | \$13,369 | \$1,634 | \$7,806 | \$3,277 | | | \$652 | |

Finance - Admin
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>Budget</u> | <u>Accounting & Audit</u> | <u>Systems Support & Control</u> | <u>Revenue</u> | <u>Revenue Speed Camera / Parking</u> | <u>Purchasing & Contracts</u> | <u>Stockroom</u> |
|-----------------------------------|--------------------|------------------|-------------------------------|--------------------------------------|-----------------|---------------------------------------|-----------------------------------|------------------|
| Rec Srvs Summer Plygrnds | \$8,542 | \$1,240 | \$6,650 | | | | \$652 | |
| Rec Srvs Outdoor Rec | \$13,994 | \$658 | \$13,010 | | | | \$326 | |
| Rec Srvs Arts | \$16,743 | \$2,040 | \$5,204 | \$4,369 | | | \$4,887 | \$243 |
| Fac Lincoln Park comm Ctr | \$18,853 | \$2,149 | \$8,962 | \$5,462 | | | \$2,280 | |
| Fac Twinbrook Comm Rec Ctr | \$21,692 | \$2,306 | \$10,986 | \$4,369 | | | \$3,909 | \$122 |
| Fac Croydon Creek Nature Ctr | \$20,800 | \$1,574 | \$12,577 | \$4,369 | | | \$2,280 | |
| Fac Thomas Farm Comm Ctr | \$22,322 | \$2,624 | \$7,950 | \$3,277 | | | \$8,471 | |
| Rec Srvs Summer Camps | \$26,878 | \$3,138 | \$13,155 | \$6,554 | | | \$3,909 | \$122 |
| Rec Srvs Classes | \$27,017 | \$2,456 | \$15,612 | \$7,646 | | | \$1,303 | |
| Rec Srvs Childcare | \$22,724 | \$2,867 | \$9,252 | \$9,831 | | | \$652 | \$122 |
| Sr Citz Srvs Sr. Ctr. Ops | \$31,402 | \$3,682 | \$13,878 | \$5,462 | | | \$7,167 | \$1,213 |
| Sr Citz Srvs Sr Citz Soc Serv | \$17,287 | \$4,620 | | \$12,015 | | | \$652 | |
| Sr Citz Srvs Sr Citz Rec | \$14,193 | \$1,795 | | \$3,277 | | | \$9,121 | |
| Sr Citz Srvs Sr Citz Sprts & Exer | \$5,425 | \$1,170 | | \$3,277 | | | \$978 | |
| Rec Srvs Adult Sports | \$12,563 | \$1,802 | \$5,204 | \$3,277 | | | \$2,280 | |
| Rec Srvs Youth Sports | \$14,551 | \$3,439 | \$5,638 | \$3,277 | | | \$1,954 | \$243 |
| Prks & OS Forestry Dev Review | \$4,654 | \$1,134 | | \$3,277 | | | | \$243 |
| Prks & OS Athletic Field Srvs | \$42,512 | \$3,955 | | \$17,477 | | | \$6,515 | \$14,565 |
| Fac Swim Ctr | \$54,130 | \$12,599 | \$7,517 | \$14,200 | | | \$17,266 | \$2,548 |
| Comm Srvs Youth & family Srvs | \$8,140 | \$2,583 | | \$3,277 | | | \$2,280 | |
| Comm Srvs Link to Lrng | \$5,052 | \$1,564 | | \$2,185 | | | \$1,303 | |
| Water | \$322,662 | \$54,883 | \$106,395 | \$34,953 | | | \$74,604 | \$51,827 |
| Sewer | \$200,541 | \$48,561 | \$52,764 | \$16,384 | | | \$33,555 | \$49,277 |
| Refuse | \$232,960 | \$39,487 | \$98,300 | \$34,953 | | | \$21,502 | \$38,718 |
| Parking | \$271,172 | \$26,572 | \$217,850 | | | \$3,344 | \$21,828 | \$1,578 |
| Stormwater Mgmt | \$173,661 | \$18,608 | \$64,762 | \$45,876 | | | \$29,971 | \$14,444 |
| CDBG | \$52,463 | | \$37,151 | | | | \$15,312 | |
| Town Center Mgmt | \$8,249 | \$4,849 | \$1,446 | | | | \$1,954 | |
| Speed Camera | \$58,136 | \$15,550 | \$28,044 | | | \$3,343 | \$11,077 | \$122 |
| P&R RedGate Golf Crs Crs Ops | \$130,477 | \$6,591 | \$92,375 | \$7,646 | | | \$11,728 | \$12,137 |
| P&R RedGate Golf Crs CH Srvs | \$10,298 | \$2,900 | | \$2,185 | | | \$5,213 | |
| Other (0803 - Fleet, 950 Non-Dpt) | \$18,912 | \$2,221 | | | | | \$15,963 | \$728 |
| Special Activities | \$20,775 | \$10,363 | \$2,024 | | | | \$8,145 | \$243 |
| Debt Service | \$51,372 | \$36,916 | \$14,456 | | | | | |
| Comm Srvs Community Programs | \$19,967 | \$3,678 | | | | | \$16,289 | |
| Capital Projects | \$118,258 | | | | | | \$118,258 | |
| Other | \$2,280 | | | | | | \$2,280 | |
| Prks & OS Urban Forestry | \$31,893 | \$6,447 | | \$7,643 | | | \$11,734 | \$6,069 |
| Total | \$4,118,163 | \$632,199 | \$1,393,243 | \$877,250 | \$60,182 | \$6,687 | \$788,567 | \$360,035 |

IT - Voice Comm & GIS
Costs to be allocated

| | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|---------------------------------------|-----------------------|-----------------------|------------------|------------------|
| Expenditures Per Financial Statement: | \$488,800 | | | \$488,800 |
| Allocated additions: | | | | |
| 1104502101 - Human Resources | \$5,057 | \$1,340 | \$6,397 | |
| 1107500100 - IT - Operations | \$120,898 | \$18,441 | \$139,339 | |
| 1105500101 - City Manager - Admin | \$763 | \$260 | \$1,023 | |
| 1107000100 - Finance - Admin | \$20,175 | \$5,274 | \$25,449 | |
| 1108500803 - Fleet Services | | \$5,093 | \$5,093 | |
| 1109500100 - Non-Departmental | | \$87,162 | \$87,162 | |
| Total allocated additions: | <u>\$146,893</u> | <u>\$117,570</u> | <u>\$264,463</u> | <u>\$264,463</u> |
| Total to be allocated | <u>\$635,693</u> | <u>\$117,570</u> | | <u>\$753,263</u> |

IT - Voice Comm & GIS
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>Voice Communications Operations</u> | <u>GIS Operations</u> |
|--------------------------------------|------------------|----------------------------|--|-----------------------|
| <u>Wages & Benefits</u> | | | | |
| SALARIES & WAGES | \$157,700 | | \$74,100 | \$83,600 |
| FRINGE BENEFITS | \$35,000 | | \$18,700 | \$16,300 |
| <u>Other Expense and Cost</u> | | | | |
| Consultants | \$5,900 | | \$5,900 | |
| Telephone Service | \$153,500 | | \$153,500 | |
| Cellular Service | \$20,000 | | \$20,000 | |
| Pager Service | \$3,500 | | \$3,500 | |
| Travel Outside Metro Area | \$2,100 | | | \$2,100 |
| Class / Professional Development | \$8,600 | | \$3,000 | \$5,600 |
| Office Equip Service / Maint | \$13,900 | | | \$13,900 |
| Communications Equip Maint | \$51,000 | | \$51,000 | |
| Computer Supplies | \$2,100 | | | \$2,100 |
| Computer Equipment | \$7,000 | | | \$7,000 |
| Computer Software | \$28,500 | | | \$28,500 |
| Departmental Expenditures | \$488,800 | | \$329,700 | \$159,100 |
| Additions: 1st | | | | |
| Other | \$146,893 | \$146,893 | | |
| Functional Cost | \$635,693 | \$146,893 | \$329,700 | \$159,100 |
| Reallocate Admin | | (\$146,893) | \$99,081 | \$47,812 |
| Allocable Costs | \$635,693 | | \$428,781 | \$206,912 |
| 1st Allocation | \$635,693 | | \$428,781 | \$206,912 |
| Additions: 2nd | | | | |
| Other | \$117,570 | \$117,570 | | |
| Functional Cost | \$117,570 | \$117,570 | | |
| Reallocate Admin | | (\$117,570) | \$79,302 | \$38,268 |
| Allocable Costs | \$117,570 | | \$79,302 | \$38,268 |
| 2nd Allocation | \$117,570 | | \$79,302 | \$38,268 |
| Total allocated | \$753,263 | | \$508,083 | \$245,180 |

IT - Voice Comm & GIS
Detail allocation of
Voice Communications Operations

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Manager - Admin | 28 | 6.393 % | \$27,411 | | \$27,411 | | \$27,411 |
| City Attorney | 6 | 1.370 % | \$5,874 | | \$5,874 | | \$5,874 |
| City Clerk | 5 | 1.142 % | \$4,895 | | \$4,895 | | \$4,895 |
| CPDS - Executive | 46 | 10.502 % | \$45,032 | | \$45,032 | | \$45,032 |
| Finance - Admin | 30 | 6.849 % | \$29,369 | | \$29,369 | | \$29,369 |
| Human Resources | 11 | 2.511 % | \$10,768 | | \$10,768 | | \$10,768 |
| IT - Operations | 21 | 4.795 % | \$20,558 | | \$20,558 | | \$20,558 |
| Office of Chief - Comm Svcs Office | 58 | 13.242 % | \$56,779 | | \$56,779 | \$15,806 | \$72,585 |
| Public Works - Mgmt & Support | 93 | 21.233 % | \$91,043 | | \$91,043 | \$25,344 | \$116,387 |
| Rec and Parks - Admin | 140 | 31.963 % | \$137,052 | | \$137,052 | \$38,152 | \$175,204 |
| Total | <u>438</u> | <u>100.000 %</u> | <u>\$428,781</u> | | <u>\$428,781</u> | <u>\$79,302</u> | <u>\$508,083</u> |

(A) Alloc basis: # of Telephone and Analog Devices per Department / Division

Source: IT Department

IT - Voice Comm & GIS
Detail allocation of
GIS Operations

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Clerk | 0.0250 | 2.500 % | \$5,173 | | \$5,173 | | \$5,173 |
| City Manager - Admin | 0.0520 | 5.200 % | \$10,759 | | \$10,759 | | \$10,759 |
| CPDS - Executive | 0.2395 | 23.950 % | \$49,555 | | \$49,555 | | \$49,555 |
| Finance - Admin | 0.0250 | 2.500 % | \$5,173 | | \$5,173 | | \$5,173 |
| Mayor and Council | 0.0250 | 2.500 % | \$5,173 | | \$5,173 | | \$5,173 |
| IT - Operations | 0.0250 | 2.500 % | \$5,173 | | \$5,173 | | \$5,173 |
| Human Resources | 0.0250 | 2.500 % | \$5,173 | | \$5,173 | | \$5,173 |
| Office of Chief - Mgmt & Support | 0.0385 | 3.850 % | \$7,966 | | \$7,966 | \$2,525 | \$10,491 |
| Public Works - Mgmt & Support | 0.4398 | 43.980 % | \$91,000 | | \$91,000 | \$28,844 | \$119,844 |
| Rec and Parks - Admin | 0.1052 | 10.520 % | \$21,767 | | \$21,767 | \$6,899 | \$28,666 |
| Total | <u>1.0000</u> | <u>100.000 %</u> | <u>\$206,912</u> | | <u>\$206,912</u> | <u>\$38,268</u> | <u>\$245,180</u> |

(A) Alloc basis: # of GIS Users per Department

Source: IT Department

IT - Voice Comm & GIS
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>Voice Communications Operations</u> | <u>GIS Operations</u> |
|------------------------------------|--------------|--|-----------------------|
| City Attorney | \$5,874 | \$5,874 | |
| Human Resources | \$15,941 | \$10,768 | \$5,173 |
| IT - Operations | \$25,731 | \$20,558 | \$5,173 |
| Mayor and Council | \$5,173 | | \$5,173 |
| City Clerk | \$10,068 | \$4,895 | \$5,173 |
| City Manager - Admin | \$38,170 | \$27,411 | \$10,759 |
| CPDS - Executive | \$94,587 | \$45,032 | \$49,555 |
| Finance - Admin | \$34,542 | \$29,369 | \$5,173 |
| Rec and Parks - Admin | \$203,870 | \$175,204 | \$28,666 |
| Office of Chief - Mgmt & Support | \$10,491 | | \$10,491 |
| Public Works - Mgmt & Support | \$236,231 | \$116,387 | \$119,844 |
| Office of Chief - Comm Svcs Office | \$72,585 | \$72,585 | |
| Total | \$753,263 | \$508,083 | \$245,180 |

Special Ops Bureau - Mgmt & Supt
Costs to be allocated

| | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|---|-----------------------|-----------------------|------------------|------------------|
| Expenditures Per Financial Statement: | \$389,600 | | | \$389,600 |
| Allocated additions: | | | | |
| 1104502101 - Human Resources | \$7,586 | \$2,009 | \$9,595 | |
| 1107500100 - IT - Operations | \$100,537 | \$17,303 | \$117,840 | |
| 1105500101 - City Manager - Admin | \$2,838 | \$942 | \$3,780 | |
| 1107000100 - Finance - Admin | \$43,305 | \$12,430 | \$55,735 | |
| 1108001001 - Office of Chief - Mgmt & Support | | \$60,648 | \$60,648 | |
| 1109500100 - Non-Departmental | | \$18,760 | \$18,760 | |
| Total allocated additions: | <u>\$154,266</u> | <u>\$112,092</u> | <u>\$266,358</u> | <u>\$266,358</u> |
| Total to be allocated | <u>\$543,866</u> | <u>\$112,092</u> | | <u>\$655,958</u> |

Special Ops Bureau - Mgmt & Supt
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>Special Ops Admin</u> |
|------------------------------------|-------------------------|----------------------------|--------------------------|
| <u>Wages & Benefits</u> | | | |
| SALARIES & WAGES | \$319,600 | | \$319,600 |
| FRINGE BENEFITS | \$70,000 | | \$70,000 |
| Departmental Expenditures | <u>\$389,600</u> | | <u>\$389,600</u> |
| Additions: 1st | | | |
| Other | \$154,266 | \$154,266 | |
| Functional Cost | <u>\$543,866</u> | <u>\$154,266</u> | <u>\$389,600</u> |
| Reallocate Admin | | (\$154,266) | \$154,266 |
| Allocable Costs | <u>\$543,866</u> | | <u>\$543,866</u> |
| 1st Allocation | <u>\$543,866</u> | | <u>\$543,866</u> |
| Additions: 2nd | | | |
| Other | \$112,092 | \$112,092 | |
| Functional Cost | <u>\$112,092</u> | <u>\$112,092</u> | |
| Reallocate Admin | | (\$112,092) | \$112,092 |
| Allocable Costs | <u>\$112,092</u> | | <u>\$112,092</u> |
| 2nd Allocation | <u>\$112,092</u> | | <u>\$112,092</u> |
| Total allocated | <u>\$655,958</u> | | <u>\$655,958</u> |

Special Ops Bureau - Mgmt & Supt
Detail allocation of
Special Ops Admin

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|--------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Parking | 6.9000 | 17.513 % | \$95,246 | | \$95,246 | \$19,630 | \$114,876 |
| Speed Camera | 7.0000 | 17.766 % | \$96,626 | | \$96,626 | \$19,915 | \$116,541 |
| Special Ops Bureau | 25.5000 | 64.721 % | \$351,994 | | \$351,994 | \$72,547 | \$424,541 |
| Total | 39.4000 | 100.000 % | \$543,866 | | \$543,866 | \$112,092 | \$655,958 |

(A) Alloc basis: # of FTE in Divisions Supervised

Source: FY 2010 Budget

Special Ops Bureau - Mgmt & Supt
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>Special Ops Admin</u> |
|--------------------|------------------|--------------------------|
| Special Ops Bureau | \$424,541 | \$424,541 |
| Parking | \$114,876 | \$114,876 |
| Speed Camera | \$116,541 | \$116,541 |
| Total | <u>\$655,958</u> | <u>\$655,958</u> |

Special Ops Bureau
Costs to be allocated

| | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|---|---------------------------|-------------------------|--------------------|---------------------------|
| Expenditures Per Financial Statement: | \$2,715,800 | | | \$2,715,800 |
| Allocated additions: | | | | |
| 1104502101 - Human Resources | \$64,484 | \$17,081 | \$81,565 | |
| 1105500101 - City Manager - Admin | \$9,731 | \$3,318 | \$13,049 | |
| 1107000100 - Finance - Admin | \$16,065 | \$3,961 | \$20,026 | |
| 1108001401 - Special Ops Bureau - Mgmt & Supt | \$351,994 | \$72,547 | \$424,541 | |
| 1108001001 - Office of Chief - Mgmt & Support | | \$515,504 | \$515,504 | |
| 1108500803 - Fleet Services | | \$45,829 | \$45,829 | |
| 1109500100 - Non-Departmental | | \$57,078 | \$57,078 | |
| Total allocated additions: | <u>\$442,274</u> | <u>\$715,318</u> | <u>\$1,157,592</u> | <u>\$1,157,592</u> |
| Total to be allocated | <u>\$3,158,074</u> | <u>\$715,318</u> | | <u>\$3,873,392</u> |

Special Ops Bureau
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>General Government</u> | <u>Police Overtime</u> |
|--------------------------------------|-----------------|----------------------------|---------------------------|------------------------|
| <u>Wages & Benefits</u> | | | | |
| SALARIES & WAGES | \$1,691,400 | | \$1,691,400 | |
| FRINGE BENEFITS | \$428,300 | | \$428,300 | |
| <u>Other Expense and Cost</u> | | | | |
| Overtime | \$132,500 | | \$75,646 | \$56,854 |
| Operating Expenses | \$463,600 | | \$463,600 | |
| Departmental Expenditures | \$2,715,800 | | \$2,658,946 | \$56,854 |
| Additions: 1st | | | | |
| Other | \$442,274 | | \$442,274 | |
| Functional Cost | \$3,158,074 | | \$3,101,220 | \$56,854 |
| Allocable Costs | \$3,158,074 | | \$3,101,220 | \$56,854 |
| Unallocated | (\$3,101,220) | | (\$3,101,220) | |
| 1st Allocation | \$56,854 | | | \$56,854 |
| Additions: 2nd | | | | |
| Other | \$715,318 | | \$715,318 | |
| Functional Cost | \$715,318 | | \$715,318 | |
| Allocable Costs | \$715,318 | | \$715,318 | |
| Unallocated | (\$715,318) | | (\$715,318) | |
| 2nd Allocation | | | | |
| Total allocated | \$56,854 | | | \$56,854 |

Special Ops Bureau
Detail allocation of
Police Overtime

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Other | 0.0100 | | | | | | |
| Rec and Parks Special Events | <u>1,000,000.0000</u> | <u>100.000 %</u> | <u>\$56,854</u> | | <u>\$56,854</u> | | <u>\$56,854</u> |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$56,854</u> | | <u>\$56,854</u> | | <u>\$56,854</u> |

(A) Alloc basis: Direct to Rec and Park Special Events

Source:

Special Ops Bureau
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>Police Overtime</u> |
|------------------------------|-----------------|------------------------|
| Rec and Parks Special Events | \$56,854 | \$56,854 |
| Other | | |
| Total | <u>\$56,854</u> | <u>\$56,854</u> |

Rec and Parks - Admin
Costs to be allocated

| Expenditures Per Financial Statement: | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|--|---------------------------|-------------------------|--------------------|---------------------------|
| | \$614,300 | | | \$614,300 |
| Allocated additions: | | | | |
| 1 - Building Use | \$32,099 | | \$32,099 | |
| 2 - Equipment Use | \$2,296 | | \$2,296 | |
| 1104000100 - City Attorney | \$45,383 | \$11,453 | \$56,836 | |
| 1104502101 - Human Resources | \$9,609 | \$2,545 | \$12,154 | |
| 1107500100 - IT - Operations | \$158,407 | \$24,256 | \$182,663 | |
| 1105000100 - Mayor and Council | \$39,387 | \$30,049 | \$69,436 | |
| 1105001100 - City Clerk | \$23,879 | \$5,206 | \$29,085 | |
| 1105500101 - City Manager - Admin | \$913,207 | \$347,023 | \$1,260,230 | |
| 1107000100 - Finance - Admin | \$74,071 | \$20,192 | \$94,263 | |
| 1107500400 - IT - Voice Comm & GIS | \$158,819 | \$45,051 | \$203,870 | |
| 1109000101 - Rec and Parks - Admin | | \$94,044 | \$94,044 | |
| 1109001001 - Rec Svcs - Admin | | \$14,556 | \$14,556 | |
| 1109008511 - Facilities | | \$139,776 | \$139,776 | |
| 1108500803 - Fleet Services | | \$40,741 | \$40,741 | |
| 1109500100 - Non-Departmental | | \$25,272 | \$25,272 | |
| 1109007522 - Prks & OS - Hort Svcs | | \$6,468 | \$6,468 | |
| 1109007530 - Prks & OS - Parks West Svcs | | \$1,819 | \$1,819 | |
| 1109007532 - Prks & OS - Parks East Svcs | | \$2,354 | \$2,354 | |
| 1109007533 - Prks & OS - ROW Svcs | | \$6,050 | \$6,050 | |
| Total allocated additions: | <u>\$1,457,157</u> | <u>\$816,855</u> | <u>\$2,274,012</u> | <u>\$2,274,012</u> |
| Total to be allocated | <u><u>\$2,071,457</u></u> | <u><u>\$816,855</u></u> | | <u><u>\$2,888,312</u></u> |

Rec and Parks - Admin
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>Department Administration</u> |
|--------------------------------------|--------------------|----------------------------|----------------------------------|
| <u>Wages & Benefits</u> | | | |
| SALARIES & WAGES | \$431,800 | | \$431,800 |
| FRINGE BENEFITS | \$95,900 | | \$95,900 |
| <u>Other Expense and Cost</u> | | | |
| Outside Trainers | \$6,500 | | \$6,500 |
| Travel Outside Metro Area | \$4,200 | | \$4,200 |
| Class / Professional Development | \$3,600 | | \$3,600 |
| Dues, Fees & Publications | \$1,200 | | \$1,200 |
| SWM Fees | \$53,100 | | \$53,100 |
| Program Supplies | \$2,000 | | \$2,000 |
| Board & Commission Supls | \$100 | | \$100 |
| Furniture & Equipment < \$5000 | \$15,900 | | \$15,900 |
| Departmental Expenditures | \$614,300 | | \$614,300 |
| Additions: 1st | | | |
| Other | \$1,457,157 | \$1,457,157 | |
| Functional Cost | \$2,071,457 | \$1,457,157 | \$614,300 |
| Reallocate Admin | | (\$1,457,157) | \$1,457,157 |
| Allocable Costs | \$2,071,457 | | \$2,071,457 |
| 1st Allocation | \$2,071,457 | | \$2,071,457 |
| Additions: 2nd | | | |
| Other | \$816,855 | \$816,855 | |
| Functional Cost | \$816,855 | \$816,855 | |
| Reallocate Admin | | (\$816,855) | \$816,855 |
| Allocable Costs | \$816,855 | | \$816,855 |
| 2nd Allocation | \$816,855 | | \$816,855 |
| Total allocated | \$2,888,312 | | \$2,888,312 |

Rec and Parks - Admin
Detail allocation of
Department Administration

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Parking | 4.3500 | 4.350 % | \$90,108 | | \$90,108 | \$37,223 | \$127,331 |
| Special Activities | 5.0000 | 5.000 % | \$103,573 | | \$103,573 | \$42,785 | \$146,358 |
| Town Center Mgmt | 4.1400 | 4.140 % | \$85,758 | | \$85,758 | \$35,426 | \$121,184 |
| Other | 25.5800 | 25.580 % | \$529,879 | | \$529,879 | \$218,889 | \$748,768 |
| P&R RedGate Golf Crs Crs Ops | 0.6800 | 0.680 % | \$14,086 | | \$14,086 | \$5,819 | \$19,905 |
| P&R RedGate Golf Crs CH Srvs | 1.1400 | 1.140 % | \$23,615 | | \$23,615 | \$9,755 | \$33,370 |
| Rec and Parks - Admin | 4.5400 | 4.540 % | \$94,044 | | \$94,044 | | \$94,044 |
| Rec and Parks Capital Projects | 6.6700 | 6.670 % | \$138,166 | | \$138,166 | \$57,075 | \$195,241 |
| Rec and Parks Special Events | 3.0700 | 3.070 % | \$63,594 | | \$63,594 | \$26,270 | \$89,864 |
| Fac Civic Ctr Complex | 1.4600 | 1.460 % | \$30,243 | | \$30,243 | \$12,493 | \$42,736 |
| Rec Srvs Afterschool | 1.4900 | 1.490 % | \$30,865 | | \$30,865 | \$12,750 | \$43,615 |
| Rec Srvs Teens | 1.4900 | 1.490 % | \$30,865 | | \$30,865 | \$12,750 | \$43,615 |
| Rec Srvs Summer Plygrnds | 1.0000 | 1.000 % | \$20,715 | | \$20,715 | \$8,557 | \$29,272 |
| Rec Srvs Outdoor Rec | 0.8300 | 0.830 % | \$17,193 | | \$17,193 | \$7,102 | \$24,295 |
| Rec Srvs Arts | 0.7800 | 0.780 % | \$16,157 | | \$16,157 | \$6,674 | \$22,831 |
| Fac Lincoln Park comm Ctr | 2.2500 | 2.250 % | \$46,608 | | \$46,608 | \$19,253 | \$65,861 |
| Fac Twinbrook Comm Rec Ctr | 2.2500 | 2.250 % | \$46,608 | | \$46,608 | \$19,253 | \$65,861 |
| Fac Croydon Creek Nature Ctr | 1.9200 | 1.920 % | \$39,772 | | \$39,772 | \$16,430 | \$56,202 |
| Fac Thomas Farm Comm Ctr | 2.2500 | 2.250 % | \$46,608 | | \$46,608 | \$19,253 | \$65,861 |
| Rec Srvs Childcare | 1.4900 | 1.490 % | \$30,865 | | \$30,865 | \$12,750 | \$43,615 |
| Sr Citz Srvs Sr. Ctr. Ops | 0.6800 | 0.680 % | \$14,086 | | \$14,086 | \$5,819 | \$19,905 |
| Rec Srvs Adult Sports | 0.2100 | 0.210 % | \$4,350 | | \$4,350 | \$1,797 | \$6,147 |
| Prks & OS - Admin | 5.8500 | 5.850 % | \$121,180 | | \$121,180 | \$50,059 | \$171,239 |
| Prks & OS Urban Forestry | 0.6800 | 0.680 % | \$14,086 | | \$14,086 | \$5,819 | \$19,905 |
| Facilities | 4.0300 | 4.030 % | \$83,480 | | \$83,480 | \$34,485 | \$117,965 |
| Fac Swim Ctr | 0.9300 | 0.930 % | \$19,265 | | \$19,265 | \$7,958 | \$27,223 |
| Comm Srvs - Admin | 3.0000 | 3.000 % | \$62,144 | | \$62,144 | \$25,671 | \$87,815 |
| Comm Srvs Community Programs | 1.2500 | 1.250 % | \$25,893 | | \$25,893 | \$10,696 | \$36,589 |
| Rec Srvs Summer Camps | 0.3300 | 0.330 % | \$6,836 | | \$6,836 | \$2,824 | \$9,660 |
| Rec Srvs Classes | 0.3300 | 0.330 % | \$6,836 | | \$6,836 | \$2,824 | \$9,660 |
| Sr Citz Srvs Sr Citz Soc Serv | 0.4700 | 0.470 % | \$9,736 | | \$9,736 | \$4,022 | \$13,758 |
| Sr Citz Srvs Sr Citz Rec | 0.3300 | 0.330 % | \$6,836 | | \$6,836 | \$2,824 | \$9,660 |
| Sr Citz Srvs Sr Citz Sprts & Exer | 0.3300 | 0.330 % | \$6,836 | | \$6,836 | \$2,824 | \$9,660 |
| Rec Srvs Youth Sports | 0.2100 | 0.210 % | \$4,350 | | \$4,350 | \$1,797 | \$6,147 |
| Prks & OS - Hort Srvs | 0.2100 | 0.210 % | \$4,350 | | \$4,350 | \$1,797 | \$6,147 |
| Prks & OS - Parks West Srvs | 0.2100 | 0.210 % | \$4,350 | | \$4,350 | \$1,797 | \$6,147 |
| Prks & OS - Parks East Srvs | 0.2100 | 0.210 % | \$4,350 | | \$4,350 | \$1,797 | \$6,147 |
| Prks & OS - ROW Srvs | 0.2100 | 0.210 % | \$4,350 | | \$4,350 | \$1,797 | \$6,147 |
| Comm Srvs Youth & family Srvs | 0.3300 | 0.330 % | \$6,836 | | \$6,836 | \$2,824 | \$9,660 |
| Comm Srvs Link to Lrng | 0.3300 | 0.330 % | \$6,836 | | \$6,836 | \$2,824 | \$9,660 |
| Rec Srvs - Admin | 7.4900 | 7.490 % | \$155,149 | | \$155,149 | \$64,093 | \$219,242 |
| Total | 100.0000 | 100.000 % | \$2,071,457 | | \$2,071,457 | \$816,855 | \$2,888,312 |

(A) Alloc basis: Overall Percentage of Staff Time Spent Managing Cost Centers

Rec and Parks - Admin
Detail allocation of
Department Administration

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Source: | Rec and Partks Admin | | | | | | |

Rec and Parks - Admin
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>Department Administration</u> |
|-----------------------------------|--------------------|----------------------------------|
| Rec and Parks - Admin | \$94,044 | \$94,044 |
| Rec Svcs - Admin | \$219,242 | \$219,242 |
| Prks & OS - Admin | \$171,239 | \$171,239 |
| Comm Svcs - Admin | \$87,815 | \$87,815 |
| Facilities | \$117,965 | \$117,965 |
| Prks & OS - Hort Svcs | \$6,147 | \$6,147 |
| Prks & OS - Parks West Svcs | \$6,147 | \$6,147 |
| Prks & OS - Parks East Svcs | \$6,147 | \$6,147 |
| Prks & OS - ROW Svcs | \$6,147 | \$6,147 |
| Rec and Parks Capital Projects | \$195,241 | \$195,241 |
| Rec and Parks Special Events | \$89,864 | \$89,864 |
| Fac Civic Ctr Complex | \$42,736 | \$42,736 |
| Rec Svcs Afterschool | \$43,615 | \$43,615 |
| Rec Svcs Teens | \$43,615 | \$43,615 |
| Rec Svcs Summer Plygrnds | \$29,272 | \$29,272 |
| Rec Svcs Outdoor Rec | \$24,295 | \$24,295 |
| Rec Svcs Arts | \$22,831 | \$22,831 |
| Fac Lincoln Park comm Ctr | \$65,861 | \$65,861 |
| Fac Twinbrook Comm Rec Ctr | \$65,861 | \$65,861 |
| Fac Croydon Creek Nature Ctr | \$56,202 | \$56,202 |
| Fac Thomas Farm Comm Ctr | \$65,861 | \$65,861 |
| Rec Svcs Summer Camps | \$9,660 | \$9,660 |
| Rec Svcs Classes | \$9,660 | \$9,660 |
| Rec Svcs Childcare | \$43,615 | \$43,615 |
| Sr Citz Svcs Sr. Ctr. Ops | \$19,905 | \$19,905 |
| Sr Citz Svcs Sr Citz Soc Serv | \$13,758 | \$13,758 |
| Sr Citz Svcs Sr Citz Rec | \$9,660 | \$9,660 |
| Sr Citz Svcs Sr Citz Sprts & Exer | \$9,660 | \$9,660 |
| Rec Svcs Adult Sports | \$6,147 | \$6,147 |
| Rec Svcs Youth Sports | \$6,147 | \$6,147 |
| Fac Swim Ctr | \$27,223 | \$27,223 |
| Comm Svcs Youth & family Svcs | \$9,660 | \$9,660 |
| Comm Svcs Link to Lrng | \$9,660 | \$9,660 |
| Parking | \$127,331 | \$127,331 |
| Town Center Mgmt | \$121,184 | \$121,184 |
| P&R RedGate Golf Crs Crs Ops | \$19,905 | \$19,905 |
| P&R RedGate Golf Crs CH Svcs | \$33,370 | \$33,370 |
| Special Activities | \$146,358 | \$146,358 |
| Comm Svcs Community Programs | \$36,589 | \$36,589 |
| Other | \$748,768 | \$748,768 |
| Prks & OS Urban Forestry | \$19,905 | \$19,905 |
| Total | \$2,888,312 | \$2,888,312 |

Rec Srvs - Admin
Costs to be allocated

| | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|---------------------------------------|-------------------------|-------------------------|------------------|-------------------------|
| Expenditures Per Financial Statement: | \$524,200 | | | \$524,200 |
| Deductions: | | | | |
| Mrpa Theme Park Tickets | (\$120,000) | | | |
| Total deductions: | <u>(\$120,000)</u> | | | <u>(\$120,000)</u> |
| Allocated additions: | | | | |
| 1104000100 - City Attorney | \$18,153 | \$4,581 | \$22,734 | |
| 1104502101 - Human Resources | \$10,115 | \$2,679 | \$12,794 | |
| 1107500100 - IT - Operations | \$19,778 | \$3,404 | \$23,182 | |
| 1105000100 - Mayor and Council | \$2,317 | \$1,768 | \$4,085 | |
| 1105001100 - City Clerk | \$1,405 | \$306 | \$1,711 | |
| 1105500101 - City Manager - Admin | \$19,118 | \$8,028 | \$27,146 | |
| 1107000100 - Finance - Admin | \$20,101 | \$5,425 | \$25,526 | |
| 1109000101 - Rec and Parks - Admin | \$155,149 | \$64,093 | \$219,242 | |
| 1109001001 - Rec Srvs - Admin | | \$84,281 | \$84,281 | |
| 1108500803 - Fleet Services | | \$15,278 | \$15,278 | |
| 1109500100 - Non-Departmental | | \$25,074 | \$25,074 | |
| Total allocated additions: | <u>\$246,136</u> | <u>\$214,917</u> | <u>\$461,053</u> | <u>\$461,053</u> |
| Total to be allocated | <u>\$650,336</u> | <u>\$214,917</u> | | <u>\$865,253</u> |

Rec Svcs - Admin
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>Rec Svcs Admin</u> |
|--------------------------------------|------------------|----------------------------|-----------------------|
| <u>Wages & Benefits</u> | | | |
| SALARIES & WAGES | \$262,900 | | \$262,900 |
| FRINGE BENEFITS | \$66,500 | | \$66,500 |
| <u>Other Expense and Cost</u> | | | |
| Outside Trainers | \$8,500 | | \$8,500 |
| Travel Outside Metro Area | \$1,400 | | \$1,400 |
| Class / Professional Development | \$2,000 | | \$2,000 |
| Dues, Fees & Publications | \$3,200 | | \$3,200 |
| Printing Contracts | \$40,000 | | \$40,000 |
| Program Supplies | \$7,700 | | \$7,700 |
| Purchased Unfrms / Stf Tshrts | \$2,500 | | \$2,500 |
| Mrpa Theme Park Tickets | \$120,000 | \$120,000 | |
| Furniture & Equipment < \$5000 | \$9,500 | | \$9,500 |
| Departmental Expenditures | \$524,200 | \$120,000 | \$404,200 |
| <u>Cost Adjustments</u> | | | |
| Deductions | (\$120,000) | (\$120,000) | |
| Additions: 1st | | | |
| Other | \$246,136 | \$246,136 | |
| Functional Cost | \$650,336 | \$246,136 | \$404,200 |
| Reallocate Admin | | (\$246,136) | \$246,136 |
| Allocable Costs | \$650,336 | | \$650,336 |
| 1st Allocation | \$650,336 | | \$650,336 |
| Additions: 2nd | | | |
| Other | \$214,917 | \$214,917 | |
| Functional Cost | \$214,917 | \$214,917 | |
| Reallocate Admin | | (\$214,917) | \$214,917 |
| Allocable Costs | \$214,917 | | \$214,917 |
| 2nd Allocation | \$214,917 | | \$214,917 |
| Total allocated | \$865,253 | | \$865,253 |

Rec Svcs - Admin
Detail allocation of
Rec Svcs Admin

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Rec and Parks - Admin | 2.2400 | 2.238 % | \$14,556 | | \$14,556 | | \$14,556 |
| Rec and Parks Special Events | 2.2400 | 2.238 % | \$14,556 | | \$14,556 | \$5,672 | \$20,228 |
| Rec and Parks Capital Projects | 6.7500 | 6.745 % | \$43,863 | | \$43,863 | \$17,093 | \$60,956 |
| Rec Svcs - Admin | 12.9700 | 12.960 % | \$84,281 | | \$84,281 | | \$84,281 |
| Rec Svcs Arts | 5.1100 | 5.106 % | \$33,206 | | \$33,206 | \$12,940 | \$46,146 |
| Rec Svcs Outdoor Rec | 6.2000 | 6.195 % | \$40,289 | | \$40,289 | \$15,700 | \$55,989 |
| Rec Svcs Afterschool | 6.6500 | 6.645 % | \$43,213 | | \$43,213 | \$16,840 | \$60,053 |
| Rec Svcs Teens | 6.6500 | 6.645 % | \$43,213 | | \$43,213 | \$16,840 | \$60,053 |
| Rec Svcs Summer Plygrnds | 6.6500 | 6.645 % | \$43,213 | | \$43,213 | \$16,840 | \$60,053 |
| Rec Svcs Summer Camps | 7.9800 | 7.974 % | \$51,855 | | \$51,855 | \$20,208 | \$72,063 |
| Rec Svcs Classes | 7.9800 | 7.974 % | \$51,855 | | \$51,855 | \$20,208 | \$72,063 |
| Rec Svcs Childcare | 6.6500 | 6.645 % | \$43,213 | | \$43,213 | \$16,840 | \$60,053 |
| Rec Svcs Adult Sports | 5.1100 | 5.106 % | \$33,206 | | \$33,206 | \$12,940 | \$46,146 |
| Rec Svcs Youth Sports | 5.1100 | 5.106 % | \$33,206 | | \$33,206 | \$12,940 | \$46,146 |
| Sr Citz Svcs Sr. Ctr. Ops | 2.2400 | 2.238 % | \$14,556 | | \$14,556 | \$5,672 | \$20,228 |
| Sr Citz Svcs Sr Citz Soc Serv | 0.4500 | 0.450 % | \$2,924 | | \$2,924 | \$1,140 | \$4,064 |
| Sr Citz Svcs Sr Citz Rec | 0.4500 | 0.450 % | \$2,924 | | \$2,924 | \$1,140 | \$4,064 |
| Sr Citz Svcs Sr Citz Sprts & Exer | 0.4500 | 0.450 % | \$2,924 | | \$2,924 | \$1,140 | \$4,064 |
| Special Activities | 8.2000 | 8.190 % | \$53,283 | | \$53,283 | \$20,764 | \$74,047 |
| Total | <u>100.0800</u> | <u>100.000 %</u> | <u>\$650,336</u> | | <u>\$650,336</u> | <u>\$214,917</u> | <u>\$865,253</u> |

(A) Alloc basis: Overall Percentage of Staff Time Spent Managing Cost Centers

Source: Rec Services Admin

Rec Svcs - Admin
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>Rec Svcs Admin</u> |
|-----------------------------------|------------------|-----------------------|
| Rec and Parks - Admin | \$14,556 | \$14,556 |
| Rec Svcs - Admin | \$84,281 | \$84,281 |
| Rec and Parks Capital Projects | \$60,956 | \$60,956 |
| Rec and Parks Special Events | \$20,228 | \$20,228 |
| Rec Svcs Afterschool | \$60,053 | \$60,053 |
| Rec Svcs Teens | \$60,053 | \$60,053 |
| Rec Svcs Summer Plygrnds | \$60,053 | \$60,053 |
| Rec Svcs Outdoor Rec | \$55,989 | \$55,989 |
| Rec Svcs Arts | \$46,146 | \$46,146 |
| Rec Svcs Summer Camps | \$72,063 | \$72,063 |
| Rec Svcs Classes | \$72,063 | \$72,063 |
| Rec Svcs Childcare | \$60,053 | \$60,053 |
| Sr Citz Svcs Sr. Ctr. Ops | \$20,228 | \$20,228 |
| Sr Citz Svcs Sr Citz Soc Serv | \$4,064 | \$4,064 |
| Sr Citz Svcs Sr Citz Rec | \$4,064 | \$4,064 |
| Sr Citz Svcs Sr Citz Sprts & Exer | \$4,064 | \$4,064 |
| Rec Svcs Adult Sports | \$46,146 | \$46,146 |
| Rec Svcs Youth Sports | \$46,146 | \$46,146 |
| Special Activities | \$74,047 | \$74,047 |
| Total | <u>\$865,253</u> | <u>\$865,253</u> |

Prks & OS - Admin
Costs to be allocated

| | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|---------------------------------------|-----------------------|-----------------------|--------------------|--------------------|
| Expenditures Per Financial Statement: | \$570,100 | | | \$570,100 |
| Allocated additions: | | | | |
| 2 - Equipment Use | \$361,604 | | \$361,604 | |
| 1104000100 - City Attorney | \$9,077 | \$2,291 | \$11,368 | |
| 1104502101 - Human Resources | \$15,172 | \$4,019 | \$19,191 | |
| 1107500100 - IT - Operations | \$16,482 | \$2,836 | \$19,318 | |
| 1105000100 - Mayor and Council | \$1,158 | \$884 | \$2,042 | |
| 1105001100 - City Clerk | \$702 | \$153 | \$855 | |
| 1105500101 - City Manager - Admin | \$8,644 | \$3,167 | \$11,811 | |
| 1107000100 - Finance - Admin | \$30,601 | \$8,385 | \$38,986 | |
| 1109000101 - Rec and Parks - Admin | \$121,180 | \$50,059 | \$171,239 | |
| 1109007501 - Prks & OS - Admin | | \$511,031 | \$511,031 | |
| 1108500803 - Fleet Services | | \$20,370 | \$20,370 | |
| 1109500100 - Non-Departmental | | \$34,911 | \$34,911 | |
| Total allocated additions: | <u>\$564,620</u> | <u>\$638,106</u> | <u>\$1,202,726</u> | <u>\$1,202,726</u> |
| Total to be allocated | <u>\$1,134,720</u> | <u>\$638,106</u> | | <u>\$1,772,826</u> |

Prks & OS - Admin
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>Parks Admin</u> |
|--------------------------------------|---------------------------|----------------------------|---------------------------|
| <u>Wages & Benefits</u> | | | |
| SALARIES & WAGES | \$430,600 | | \$430,600 |
| FRINGE BENEFITS | \$97,600 | | \$97,600 |
| <u>Other Expense and Cost</u> | | | |
| Overtime | \$15,700 | | \$15,700 |
| Office Equipment Rental | \$4,200 | | \$4,200 |
| Class / Professional Development | \$1,500 | | \$1,500 |
| Dues, Fees & Publications | \$400 | | \$400 |
| Office Eqp Service / Maint | \$500 | | \$500 |
| Program Supplies | \$4,500 | | \$4,500 |
| Maintenance Supplies | \$500 | | \$500 |
| Equipment & Tools | \$9,500 | | \$9,500 |
| Computer Software | \$5,100 | | \$5,100 |
| Departmental Expenditures | <u>\$570,100</u> | | <u>\$570,100</u> |
| Additions: 1st | | | |
| Other | \$564,620 | \$564,620 | |
| Functional Cost | \$1,134,720 | \$564,620 | \$570,100 |
| Reallocate Admin | | (\$564,620) | \$564,620 |
| Allocable Costs | <u>\$1,134,720</u> | | <u>\$1,134,720</u> |
| 1st Allocation | \$1,134,720 | | \$1,134,720 |
| Additions: 2nd | | | |
| Other | \$638,106 | \$638,106 | |
| Functional Cost | \$638,106 | \$638,106 | |
| Reallocate Admin | | (\$638,106) | \$638,106 |
| Allocable Costs | <u>\$638,106</u> | | <u>\$638,106</u> |
| 2nd Allocation | \$638,106 | | \$638,106 |
| Total allocated | <u>\$1,772,826</u> | | <u>\$1,772,826</u> |

Prks & OS - Admin
Detail allocation of
Parks Admin

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|--------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Rec and Parks Special Events | 0.5100 | 0.508 % | \$5,769 | | \$5,769 | \$5,902 | \$11,671 |
| Rec and Parks Capital Projects | 4.3300 | 4.316 % | \$48,977 | | \$48,977 | \$50,109 | \$99,086 |
| Sr Citz Srvs Sr Citz Soc Serv | 0.2000 | 0.199 % | \$2,262 | | \$2,262 | \$2,314 | \$4,576 |
| Fac Civic Ctr Complex | 0.5100 | 0.508 % | \$5,769 | | \$5,769 | \$5,902 | \$11,671 |
| Fac Croydon Creek Nature Ctr | 0.1000 | 0.100 % | \$1,131 | | \$1,131 | \$1,157 | \$2,288 |
| Facilities | 2.3500 | 2.343 % | \$26,581 | | \$26,581 | \$27,195 | \$53,776 |
| Fac Lincoln Park comm Ctr | 0.1800 | 0.179 % | \$2,036 | | \$2,036 | \$2,083 | \$4,119 |
| Fac Swim Ctr | 0.5100 | 0.508 % | \$5,769 | | \$5,769 | \$5,902 | \$11,671 |
| Fac Thomas Farm Comm Ctr | 0.2700 | 0.269 % | \$3,054 | | \$3,054 | \$3,125 | \$6,179 |
| Parking | 2.0500 | 2.043 % | \$23,188 | | \$23,188 | \$23,724 | \$46,912 |
| Town Center Mgmt | 1.8900 | 1.884 % | \$21,378 | | \$21,378 | \$21,872 | \$43,250 |
| Fac Twinbrook Comm Rec Ctr | 0.2600 | 0.259 % | \$2,941 | | \$2,941 | \$3,009 | \$5,950 |
| Prks & OS - Admin | 45.1800 | 45.036 % | \$511,031 | | \$511,031 | | \$511,031 |
| Prks & OS - Parks East Srvs | 2.1200 | 2.113 % | \$23,979 | | \$23,979 | \$24,534 | \$48,513 |
| Prks & OS - Parks West Srvs | 1.9200 | 1.914 % | \$21,717 | | \$21,717 | \$22,219 | \$43,936 |
| Prks & OS - Hort Srvs | 2.3300 | 2.323 % | \$26,355 | | \$26,355 | \$26,964 | \$53,319 |
| Prks & OS - ROW Srvs | 2.3300 | 2.323 % | \$26,355 | | \$26,355 | \$26,964 | \$53,319 |
| Prks & OS Athletic Field Srvs | 1.7100 | 1.705 % | \$19,342 | | \$19,342 | \$19,789 | \$39,131 |
| Prks & OS Forestry Dev Review | 1.4900 | 1.485 % | \$16,853 | | \$16,853 | \$17,243 | \$34,096 |
| Other | 27.9600 | 27.871 % | \$316,256 | | \$316,256 | \$323,566 | \$639,822 |
| Prks & OS Urban Forestry | 2.1200 | 2.114 % | \$23,977 | | \$23,977 | \$24,533 | \$48,510 |
| Total | <u>100.3200</u> | <u>100.000 %</u> | <u>\$1,134,720</u> | | <u>\$1,134,720</u> | <u>\$638,106</u> | <u>\$1,772,826</u> |

(A) Alloc basis: Overall Percentage of Staff Time Spent Managing Cost Centers

Source: Parks & Open Space Manager

Prks & OS - Admin
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>Parks Admin</u> |
|--------------------------------|--------------------|--------------------|
| Prks & OS - Admin | \$511,031 | \$511,031 |
| Facilities | \$53,776 | \$53,776 |
| Prks & OS - Hort Srvs | \$53,319 | \$53,319 |
| Prks & OS - Parks West Srvs | \$43,936 | \$43,936 |
| Prks & OS - Parks East Srvs | \$48,513 | \$48,513 |
| Prks & OS - ROW Srvs | \$53,319 | \$53,319 |
| Rec and Parks Capital Projects | \$99,086 | \$99,086 |
| Rec and Parks Special Events | \$11,671 | \$11,671 |
| Fac Civic Ctr Complex | \$11,671 | \$11,671 |
| Fac Lincoln Park comm Ctr | \$4,119 | \$4,119 |
| Fac Twinbrook Comm Rec Ctr | \$5,950 | \$5,950 |
| Fac Croydon Creek Nature Ctr | \$2,288 | \$2,288 |
| Fac Thomas Farm Comm Ctr | \$6,179 | \$6,179 |
| Sr Citz Srvs Sr Citz Soc Serv | \$4,576 | \$4,576 |
| Prks & OS Forestry Dev Review | \$34,096 | \$34,096 |
| Prks & OS Athletic Field Srvs | \$39,131 | \$39,131 |
| Fac Swim Ctr | \$11,671 | \$11,671 |
| Parking | \$46,912 | \$46,912 |
| Town Center Mgmt | \$43,250 | \$43,250 |
| Other | \$639,822 | \$639,822 |
| Prks & OS Urban Forestry | \$48,510 | \$48,510 |
| Total | <u>\$1,772,826</u> | <u>\$1,772,826</u> |

Comm Srvs - Admin
Costs to be allocated

| | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|---------------------------------------|-------------------------|------------------------|------------------|-------------------------|
| Expenditures Per Financial Statement: | \$282,900 | | | \$282,900 |
| Allocated additions: | | | | |
| 1104000100 - City Attorney | \$9,077 | \$2,291 | \$11,368 | |
| 1104502101 - Human Resources | \$7,586 | \$2,009 | \$9,595 | |
| 1107500100 - IT - Operations | \$6,593 | \$1,135 | \$7,728 | |
| 1105000100 - Mayor and Council | \$2,317 | \$1,768 | \$4,085 | |
| 1105001100 - City Clerk | \$1,405 | \$306 | \$1,711 | |
| 1105500101 - City Manager - Admin | \$10,903 | \$4,447 | \$15,350 | |
| 1107000100 - Finance - Admin | \$18,391 | \$4,915 | \$23,306 | |
| 1109000101 - Rec and Parks - Admin | \$62,144 | \$25,671 | \$87,815 | |
| 1109500100 - Non-Departmental | | \$17,428 | \$17,428 | |
| Total allocated additions: | <u>\$118,416</u> | <u>\$59,970</u> | <u>\$178,386</u> | <u>\$178,386</u> |
| Total to be allocated | <u>\$401,316</u> | <u>\$59,970</u> | | <u>\$461,286</u> |

Comm Srvs - Admin
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>CP Admin</u> | <u>CP Admin - Caregivers</u> |
|----------------------------------|-------------------------|----------------------------|-------------------------|------------------------------|
| Wages & Benefits | | | | |
| SALARIES & WAGES | \$227,900 | | \$152,693 | \$75,207 |
| FRINGE BENEFITS | \$47,400 | | \$31,758 | \$15,642 |
| Other Expense and Cost | | | | |
| Travel Outside Metro Area | \$200 | | \$134 | \$66 |
| Dues, Fees & Publications | \$300 | | \$201 | \$99 |
| Office Eqp Service / Maintenance | \$2,600 | | \$1,742 | \$858 |
| Printing Contracts | \$1,500 | | \$1,005 | \$495 |
| Program Supplies | \$2,800 | | \$1,876 | \$924 |
| Board and Commission Supls | \$200 | | \$134 | \$66 |
| Departmental Expenditures | <u>\$282,900</u> | | <u>\$189,543</u> | <u>\$93,357</u> |
| Additions: 1st | | | | |
| Other | \$118,416 | \$118,416 | | |
| Functional Cost | <u>\$401,316</u> | <u>\$118,416</u> | <u>\$189,543</u> | <u>\$93,357</u> |
| Reallocate Admin | | (\$118,416) | \$79,339 | \$39,077 |
| Allocable Costs | <u>\$401,316</u> | | <u>\$268,882</u> | <u>\$132,434</u> |
| 1st Allocation | <u>\$401,316</u> | | <u>\$268,882</u> | <u>\$132,434</u> |
| Additions: 2nd | | | | |
| Other | \$59,970 | \$59,970 | | |
| Functional Cost | <u>\$59,970</u> | <u>\$59,970</u> | | |
| Reallocate Admin | | (\$59,970) | \$40,180 | \$19,790 |
| Allocable Costs | <u>\$59,970</u> | | <u>\$40,180</u> | <u>\$19,790</u> |
| 2nd Allocation | <u>\$59,970</u> | | <u>\$40,180</u> | <u>\$19,790</u> |
| Total allocated | <u>\$461,286</u> | | <u>\$309,062</u> | <u>\$152,224</u> |

Comm Srvs - Admin
Detail allocation of
CP Admin

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Comm Srvs Youth & family Srvs | 3.5000 | 58.333 % | \$156,848 | | \$156,848 | \$23,438 | \$180,286 |
| Comm Srvs Link to Lrng | <u>2.5000</u> | <u>41.667 %</u> | <u>\$112,034</u> | | <u>\$112,034</u> | <u>\$16,742</u> | <u>\$128,776</u> |
| Total | 6.0000 | 100.000 % | \$268,882 | | \$268,882 | \$40,180 | \$309,062 |

(A) Alloc basis: # of FTE's in divisions Supervised

Source: FY 2010 Budget

Comm Srvs - Admin
Detail allocation of
CP Admin - Caregivers

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Comm Srvs Community Programs | 1,000,000.0000 | 100.000 % | \$132,434 | | \$132,434 | \$19,790 | \$152,224 |
| Other | 0.0010 | | | | | | |
| Total | <u>1,000,000.0010</u> | <u>100.000 %</u> | <u>\$132,434</u> | | <u>\$132,434</u> | <u>\$19,790</u> | <u>\$152,224</u> |

(A) Alloc basis: Direct allocation to Community Programs

Source:

Comm Svcs - Admin
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>CP Admin</u> | <u>CP Admin - Caregivers</u> |
|-------------------------------|------------------|------------------|------------------------------|
| Comm Svcs Youth & family Svcs | \$180,286 | \$180,286 | |
| Comm Svcs Link to Lrng | \$128,776 | \$128,776 | |
| Comm Svcs Community Programs | \$152,224 | | \$152,224 |
| Other | | | |
| Total | <u>\$461,286</u> | <u>\$309,062</u> | <u>\$152,224</u> |

Facilities
Costs to be allocated

| Expenditures Per Financial Statement: | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|---------------------------------------|---------------------------|-------------------------|------------------|---------------------------|
| | \$2,857,200 | | | \$2,857,200 |
| Allocated additions: | | | | |
| 1104502101 - Human Resources | \$39,448 | \$10,449 | \$49,897 | |
| 1107500100 - IT - Operations | \$19,778 | \$3,404 | \$23,182 | |
| 1105000100 - Mayor and Council | \$11,584 | \$8,838 | \$20,422 | |
| 1105001100 - City Clerk | \$7,023 | \$1,531 | \$8,554 | |
| 1105500101 - City Manager - Admin | \$39,552 | \$14,416 | \$53,968 | |
| 1107000100 - Finance - Admin | \$83,115 | \$21,244 | \$104,359 | |
| 1109000101 - Rec and Parks - Admin | \$83,480 | \$34,485 | \$117,965 | |
| 1109007501 - Prks & OS - Admin | \$26,581 | \$27,195 | \$53,776 | |
| 1108500803 - Fleet Services | | \$50,926 | \$50,926 | |
| 1109500100 - Non-Departmental | | \$35,682 | \$35,682 | |
| Total allocated additions: | <u>\$310,561</u> | <u>\$208,170</u> | <u>\$518,731</u> | <u>\$518,731</u> |
| Total to be allocated | <u>\$3,167,761</u> | <u>\$208,170</u> | | <u>\$3,375,931</u> |

Facilities
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>City Hall</u> | <u>Maintenance Complex</u> | <u>Civic Center</u> | <u>Water Plant</u> | <u>Senior Center</u> | <u>Swim Center</u> | <u>Golf</u> | <u>20 Courthouse</u> |
|----------------------------------|--------------------|----------------------------|------------------|----------------------------|---------------------|--------------------|----------------------|--------------------|-----------------|----------------------|
| Wages & Benefits | | | | | | | | | | |
| SALARIES & WAGES | \$790,000 | \$15,800 | \$142,200 | \$71,100 | \$39,500 | \$15,800 | \$31,600 | \$39,500 | \$23,700 | \$7,900 |
| FRINGE BENEFITS | \$236,100 | \$4,722 | \$42,498 | \$21,249 | \$11,805 | \$4,722 | \$9,444 | \$11,805 | \$7,083 | \$2,361 |
| Other Expense and Cost | | | | | | | | | | |
| Overtime | \$48,400 | | \$6,914 | \$6,914 | | | \$6,914 | | | \$6,914 |
| Consultants | \$60,000 | \$1,200 | \$10,800 | \$5,400 | \$3,000 | \$1,200 | \$2,400 | \$3,000 | \$1,800 | \$600 |
| Janitorial Services | \$121,400 | | \$45,080 | | | | | | | \$9,084 |
| Class / Professional Development | \$1,700 | \$1,700 | | | | | | | | |
| Contracted Servs - Buildings | \$203,800 | | \$59,894 | \$19,080 | | | \$12,600 | | | \$3,111 |
| Contract Services - Other | \$36,800 | | | | | | | | | |
| Contract Rprs / Add no Value | \$20,000 | | \$6,400 | \$1,400 | | | \$1,400 | | | \$400 |
| Uniform Rental | \$4,700 | \$4,700 | | | | | | | | |
| Facility Rental | \$296,900 | | | | | | | | | \$118,801 |
| Electricity | \$714,700 | | \$264,000 | \$124,700 | \$8,000 | | | | | \$11,500 |
| Heating Fuel | \$118,700 | | \$4,718 | \$29,561 | \$22,146 | | | | | |
| Water | \$46,600 | | \$4,401 | \$6,120 | | | | | | |
| Sewer Expense | \$59,900 | | \$5,294 | \$7,285 | | | | | | |
| Equipment Parts | \$34,000 | | \$10,880 | \$2,380 | | | | | | \$680 |
| Program Supplies | \$3,500 | \$3,500 | | | | | | | | |
| Maintenance Supplies | \$60,000 | | \$19,200 | \$4,200 | | | \$4,200 | | | \$1,200 |
| Departmental Expenditures | \$2,857,200 | \$31,622 | \$622,279 | \$299,389 | \$84,451 | \$21,722 | \$68,558 | \$54,305 | \$32,583 | \$162,551 |
| Additions: 1st | | | | | | | | | | |
| Other | \$310,561 | \$310,561 | | | | | | | | |
| Functional Cost | \$3,167,761 | \$342,183 | \$622,279 | \$299,389 | \$84,451 | \$21,722 | \$68,558 | \$54,305 | \$32,583 | \$162,551 |
| Reallocate Admin | | (\$342,183) | \$75,359 | \$36,257 | \$10,227 | \$2,631 | \$8,303 | \$6,576 | \$3,946 | \$19,685 |
| Allocable Costs | \$3,167,761 | | \$697,638 | \$335,646 | \$94,678 | \$24,353 | \$76,861 | \$60,881 | \$36,529 | \$182,236 |
| 1st Allocation | \$3,167,761 | | \$697,638 | \$335,646 | \$94,678 | \$24,353 | \$76,861 | \$60,881 | \$36,529 | \$182,236 |
| Additions: 2nd | | | | | | | | | | |
| Other | \$208,170 | \$208,170 | | | | | | | | |
| Functional Cost | \$208,170 | \$208,170 | | | | | | | | |
| Reallocate Admin | | (\$208,170) | \$45,845 | \$22,057 | \$6,222 | \$1,600 | \$5,051 | \$4,001 | \$2,401 | \$11,976 |
| Allocable Costs | \$208,170 | | \$45,845 | \$22,057 | \$6,222 | \$1,600 | \$5,051 | \$4,001 | \$2,401 | \$11,976 |
| 2nd Allocation | \$208,170 | | \$45,845 | \$22,057 | \$6,222 | \$1,600 | \$5,051 | \$4,001 | \$2,401 | \$11,976 |
| Total allocated | \$3,375,931 | | \$743,483 | \$357,703 | \$100,900 | \$25,953 | \$81,912 | \$64,882 | \$38,930 | \$194,212 |

Facilities
Schedule of costs to be
allocated by function

| | <u>30 Courthouse</u> | <u>TSMC</u> | <u>Garages</u> | <u>Rec Centers</u> <u>(large)</u> | <u>Rec Centers -</u> <u>Other</u> | <u>Other</u> |
|--------------------------------------|----------------------|-----------------|-----------------|--------------------------------------|--------------------------------------|------------------|
| <u>Wages & Benefits</u> | | | | | | |
| SALARIES & WAGES | \$15,800 | \$23,700 | \$23,700 | \$189,600 | \$79,000 | \$71,100 |
| FRINGE BENEFITS | \$4,722 | \$7,083 | \$7,083 | \$56,664 | \$23,610 | \$21,249 |
| <u>Other Expense and Cost</u> | | | | | | |
| Overtime | \$6,914 | | | \$6,914 | \$6,916 | |
| Consultants | \$1,200 | \$1,800 | \$1,800 | \$14,400 | \$6,000 | \$5,400 |
| Janitorial Services | \$11,700 | | | \$28,668 | | \$26,868 |
| Class / Professional Development | | | | | | |
| Contracted Servs - Buildings | \$6,223 | | | \$45,720 | \$23,185 | \$33,987 |
| Contract Services - Other | | | | | | \$36,800 |
| Contract Rprs / Add no Value | \$800 | | | \$4,600 | \$2,800 | \$2,200 |
| Uniform Rental | | | | | | |
| Facility Rental | \$111,595 | | | | | \$66,504 |
| Electricity | | | | \$157,722 | \$22,000 | \$126,778 |
| Heating Fuel | | | | \$17,419 | \$13,285 | \$31,571 |
| Water | | | | \$1,834 | \$343 | \$33,902 |
| Sewer Expense | | | | \$2,441 | \$405 | \$44,475 |
| Equipment Parts | \$1,360 | | | \$7,820 | \$4,760 | \$6,120 |
| Program Supplies | | | | | | |
| Maintenance Supplies | \$2,400 | | | \$13,800 | \$8,400 | \$6,600 |
| Departmental Expenditures | \$162,714 | \$32,583 | \$32,583 | \$547,602 | \$190,704 | \$513,554 |
| Additions: 1st | | | | | | |
| Other | | | | | | |
| Functional Cost | \$162,714 | \$32,583 | \$32,583 | \$547,602 | \$190,704 | \$513,554 |
| Reallocate Admin | \$19,705 | \$3,946 | \$3,946 | \$66,316 | \$23,095 | \$62,191 |
| Allocable Costs | \$182,419 | \$36,529 | \$36,529 | \$613,918 | \$213,799 | \$575,745 |
| 1st Allocation | \$182,419 | \$36,529 | \$36,529 | \$613,918 | \$213,799 | \$575,745 |
| Additions: 2nd | | | | | | |
| Other | | | | | | |
| Functional Cost | | | | | | |
| Reallocate Admin | \$11,988 | \$2,401 | \$2,401 | \$40,344 | \$14,050 | \$37,833 |
| Allocable Costs | \$11,988 | \$2,401 | \$2,401 | \$40,344 | \$14,050 | \$37,833 |
| 2nd Allocation | \$11,988 | \$2,401 | \$2,401 | \$40,344 | \$14,050 | \$37,833 |
| Total allocated | \$194,407 | \$38,930 | \$38,930 | \$654,262 | \$227,849 | \$613,578 |

Facilities
Detail allocation of
City Hall

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Attorney | 700 | 1.986 % | \$13,854 | | \$13,854 | | \$13,854 |
| City Manager - Admin | 3,500 | 9.929 % | \$69,271 | | \$69,271 | | \$69,271 |
| CPDS - Executive | 3,450 | 9.788 % | \$68,281 | | \$68,281 | | \$68,281 |
| Finance - Admin | 3,600 | 10.213 % | \$71,250 | | \$71,250 | | \$71,250 |
| Human Resources | 1,200 | 3.404 % | \$23,750 | | \$23,750 | | \$23,750 |
| IT - Operations | 2,200 | 6.241 % | \$43,542 | | \$43,542 | | \$43,542 |
| Office of Chief - Mgmt & Support | 13,200 | 37.448 % | \$261,251 | | \$261,251 | \$35,495 | \$296,746 |
| Rec and Parks - Admin | 3,550 | 10.071 % | \$70,261 | | \$70,261 | | \$70,261 |
| Public Works - Mgmt & Support | 718 | 2.037 % | \$14,210 | | \$14,210 | \$1,931 | \$16,141 |
| Traffic and Transportation | 977 | 2.772 % | \$19,337 | | \$19,337 | \$2,627 | \$21,964 |
| Engineering | 395 | 1.121 % | \$7,818 | | \$7,818 | \$1,062 | \$8,880 |
| Water | 646 | 1.833 % | \$12,785 | | \$12,785 | \$1,737 | \$14,522 |
| Sewer | 215 | 0.610 % | \$4,255 | | \$4,255 | \$578 | \$4,833 |
| Stormwater Mgmt | 898 | 2.547 % | \$17,773 | | \$17,773 | \$2,415 | \$20,188 |
| Total | <u>35,249</u> | <u>100.000 %</u> | <u>\$697,638</u> | | <u>\$697,638</u> | <u>\$45,845</u> | <u>\$743,483</u> |

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Facilities
Detail allocation of
Maintenance Complex

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Finance - Admin | 6,000 | 17.752 % | \$59,584 | | \$59,584 | | \$59,584 |
| Human Resources | 100 | 0.296 % | \$993 | | \$993 | | \$993 |
| IT - Operations | 100 | 0.296 % | \$993 | | \$993 | | \$993 |
| Rec and Parks - Admin | 7,000 | 20.711 % | \$69,515 | | \$69,515 | | \$69,515 |
| Water | 2,540 | 7.515 % | \$25,224 | | \$25,224 | \$2,720 | \$27,944 |
| Sewer | 2,371 | 7.015 % | \$23,546 | | \$23,546 | \$2,539 | \$26,085 |
| Refuse | 4,374 | 12.941 % | \$43,437 | | \$43,437 | \$4,684 | \$48,121 |
| Stormwater Mgmt | 734 | 2.172 % | \$7,289 | | \$7,289 | \$786 | \$8,075 |
| Fleet Services | 7,192 | 21.279 % | \$71,421 | | \$71,421 | \$7,701 | \$79,122 |
| Ops and Maintenance | 3,388 | 10.023 % | \$33,644 | | \$33,644 | \$3,627 | \$37,271 |
| Total | <u>33,799</u> | <u>100.000 %</u> | <u>\$335,646</u> | | <u>\$335,646</u> | <u>\$22,057</u> | <u>\$357,703</u> |

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Facilities
Detail allocation of
Civic Center

| <u>User Department</u> | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Fac Civic Ctr Complex | 1,000,000.0000 | 100.000 % | \$94,678 | | \$94,678 | \$6,222 | \$100,900 |
| Other | 0.0010 | | | | | | |
| Total | <u>1,000,000.0010</u> | <u>100.000 %</u> | <u>\$94,678</u> | | <u>\$94,678</u> | <u>\$6,222</u> | <u>\$100,900</u> |

(A) Alloc basis: Direct Allocation to Civic Center

Source:

Facilities
Detail allocation of
Water Plant

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Water | 1,000,000.0000 | 100.000 % | \$24,353 | | \$24,353 | \$1,600 | \$25,953 |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$24,353</u> | | <u>\$24,353</u> | <u>\$1,600</u> | <u>\$25,953</u> |

(A) Alloc basis: Direct Allocation to Water Fund

Source:

Facilities
Detail allocation of
Senior Center

| <u>User Department</u> | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Sr Citz Srvs Sr. Ctr. Ops | 1,000,000.0000 | 100.000 % | \$76,861 | | \$76,861 | \$5,051 | \$81,912 |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$76,861</u> | | <u>\$76,861</u> | <u>\$5,051</u> | <u>\$81,912</u> |

(A) Alloc basis: Direct Allocation to Senior Center

Source:

Facilities
Detail allocation of
Swim Center

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Fac Swim Ctr | 1,000,000.0000 | 100.000 % | \$60,881 | | \$60,881 | \$4,001 | \$64,882 |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$60,881</u> | | <u>\$60,881</u> | <u>\$4,001</u> | <u>\$64,882</u> |

(A) Alloc basis: Direct Allocation to Swim Center

Source:

Facilities
Detail allocation of
Golf

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| P&R RedGate Golf Crs Crs Ops | 1,000,000.0000 | 100.000 % | \$36,529 | | \$36,529 | \$2,401 | \$38,930 |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$36,529</u> | | <u>\$36,529</u> | <u>\$2,401</u> | <u>\$38,930</u> |

(A) Alloc basis: Direct Allocation to RedGate Golf Course

Source:

Facilities
Detail allocation of
20 Courthouse

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Office of Chief - Mgmt & Support | 1,000,000.0000 | 100.000 % | \$182,236 | | \$182,236 | \$11,976 | \$194,212 |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$182,236</u> | | <u>\$182,236</u> | <u>\$11,976</u> | <u>\$194,212</u> |

(A) Alloc basis: Direct Allocation to Police

Source:

Facilities
Detail allocation of
30 Courthouse

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Office of Chief - Mgmt & Support | 2,500.0000 | 62.641 % | \$114,269 | | \$114,269 | \$7,509 | \$121,778 |
| Public Works - Mgmt & Support | 1,491.0000 | 37.359 % | \$68,150 | | \$68,150 | \$4,479 | \$72,629 |
| Total | 3,991.0000 | 100.000 % | \$182,419 | | \$182,419 | \$11,988 | \$194,407 |

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Facilities
Detail allocation of
TSMD

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Town Center Mgmt | 1,000,000.0000 | 100.000 % | \$36,529 | | \$36,529 | \$2,401 | \$38,930 |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$36,529</u> | | <u>\$36,529</u> | <u>\$2,401</u> | <u>\$38,930</u> |

(A) Alloc basis: Direct Allocation to Town Center Maintenance District

Source:

**Facilities
Detail allocation of
Garages**

| <u>User Department</u> | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Parking | 1,000,000.0000 | 100.000 % | \$36,529 | | \$36,529 | \$2,401 | \$38,930 |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$36,529</u> | | <u>\$36,529</u> | <u>\$2,401</u> | <u>\$38,930</u> |

(A) Alloc basis: Direct Allocation to Parking Fund

Source:

**Facilities
Detail allocation of
Rec Centers (large)**

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Fac Twinbrook Comm Rec Ctr | 15,740 | 29.370 % | \$180,308 | | \$180,308 | \$11,849 | \$192,157 |
| Fac Croydon Creek Nature Ctr | 7,250 | 13.528 % | \$83,052 | | \$83,052 | \$5,458 | \$88,510 |
| Fac Thomas Farm Comm Ctr | 18,086 | 33.748 % | \$207,182 | | \$207,182 | \$13,615 | \$220,797 |
| Fac Lincoln Park comm Ctr | 12,516 | 23.354 % | \$143,376 | | \$143,376 | \$9,422 | \$152,798 |
| Total | 53,592 | 100.000 % | \$613,918 | | \$613,918 | \$40,344 | \$654,262 |

(A) Alloc basis: Square Footage of Twinbrook, Thomas Farm, Lincoln Park, and Croydon Centers

Source: Facilities Department

Facilities
Detail allocation of
Rec Centers - Other

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Other | 1 | 100.000 % | \$213,799 | | \$213,799 | \$14,050 | \$227,849 |
| Total | 1 | 100.000 % | \$213,799 | | \$213,799 | \$14,050 | \$227,849 |

(A) Alloc basis: Direct Allocation to Other

Source:

Facilities
Detail allocation of
Other

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Other | 1 | 100.000 % | \$575,745 | | \$575,745 | \$37,833 | \$613,578 |
| Total | 1 | 100.000 % | \$575,745 | | \$575,745 | \$37,833 | \$613,578 |

(A) Alloc basis: Direct Allocation to Other

Source:

Facilities
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>City Hall</u> | <u>Maintenance Complex</u> | <u>Civic Center</u> | <u>Water Plant</u> | <u>Senior Center</u> | <u>Swim Center</u> | <u>Golf</u> | <u>20 Courthouse</u> | <u>30 Courthouse</u> |
|----------------------------------|--------------------|------------------|--------------------------------|---------------------|--------------------|----------------------|--------------------|-----------------|----------------------|----------------------|
| City Attorney | \$13,854 | \$13,854 | | | | | | | | |
| Human Resources | \$24,743 | \$23,750 | \$993 | | | | | | | |
| IT - Operations | \$44,535 | \$43,542 | \$993 | | | | | | | |
| City Manager - Admin | \$69,271 | \$69,271 | | | | | | | | |
| CPDS - Executive | \$68,281 | \$68,281 | | | | | | | | |
| Finance - Admin | \$130,834 | \$71,250 | \$59,584 | | | | | | | |
| Rec and Parks - Admin | \$139,776 | \$70,261 | \$69,515 | | | | | | | |
| Office of Chief - Mgmt & Support | \$612,736 | \$296,746 | | | | | | | \$194,212 | \$121,778 |
| Public Works - Mgmt & Support | \$88,770 | \$16,141 | | | | | | | | \$72,629 |
| Fleet Services | \$79,122 | | \$79,122 | | | | | | | |
| Traffic and Transportation | \$21,964 | \$21,964 | | | | | | | | |
| Ops and Maintenance | \$37,271 | | \$37,271 | | | | | | | |
| Engineering | \$8,880 | \$8,880 | | | | | | | | |
| Fac Civic Ctr Complex | \$100,900 | | | \$100,900 | | | | | | |
| Fac Lincoln Park comm Ctr | \$152,798 | | | | | | | | | |
| Fac Twinbrook Comm Rec Ctr | \$192,157 | | | | | | | | | |
| Fac Croydon Creek Nature Ctr | \$88,510 | | | | | | | | | |
| Fac Thomas Farm Comm Ctr | \$220,797 | | | | | | | | | |
| Sr Citz Srvs Sr. Ctr. Ops | \$81,912 | | | | | \$81,912 | | | | |
| Fac Swim Ctr | \$64,882 | | | | | | \$64,882 | | | |
| Water | \$68,419 | \$14,522 | \$27,944 | | \$25,953 | | | | | |
| Sewer | \$30,918 | \$4,833 | \$26,085 | | | | | | | |
| Refuse | \$48,121 | | \$48,121 | | | | | | | |
| Parking | \$38,930 | | | | | | | | | |
| Stormwater Mgmt | \$28,263 | \$20,188 | \$8,075 | | | | | | | |
| Town Center Mgmt | \$38,930 | | | | | | | | | |
| P&R RedGate Golf Crs Crs Ops | \$38,930 | | | | | | | \$38,930 | | |
| Other | \$841,427 | | | | | | | | | |
| Total | \$3,375,931 | \$743,483 | \$357,703 | \$100,900 | \$25,953 | \$81,912 | \$64,882 | \$38,930 | \$194,212 | \$194,407 |

Facilities
Departmental Cost
Allocation Summary

| | <u>TSMD</u> | <u>Garages</u> | <u>Rec Centers</u> (large) | <u>Rec Centers -</u> <u>Other</u> | <u>Other</u> |
|----------------------------------|-----------------|-----------------|-------------------------------|--------------------------------------|------------------|
| City Attorney | | | | | |
| Human Resources | | | | | |
| IT - Operations | | | | | |
| City Manager - Admin | | | | | |
| CPDS - Executive | | | | | |
| Finance - Admin | | | | | |
| Rec and Parks - Admin | | | | | |
| Office of Chief - Mgmt & Support | | | | | |
| Public Works - Mgmt & Support | | | | | |
| Fleet Services | | | | | |
| Traffic and Transportation | | | | | |
| Ops and Maintenance | | | | | |
| Engineering | | | | | |
| Fac Civic Ctr Complex | | | | | |
| Fac Lincoln Park comm Ctr | | | \$152,798 | | |
| Fac Twinbrook Comm Rec Ctr | | | \$192,157 | | |
| Fac Croydon Creek Nature Ctr | | | \$88,510 | | |
| Fac Thomas Farm Comm Ctr | | | \$220,797 | | |
| Sr Citz Srvs Sr. Ctr. Ops | | | | | |
| Fac Swim Ctr | | | | | |
| Water | | | | | |
| Sewer | | | | | |
| Refuse | | | | | |
| Parking | | \$38,930 | | | |
| Stormwater Mgmt | | | | | |
| Town Center Mgmt | \$38,930 | | | | |
| P&R RedGate Golf Crs Crs Ops | | | | | |
| Other | | | | \$227,849 | \$613,578 |
| Total | <u>\$38,930</u> | <u>\$38,930</u> | <u>\$654,262</u> | <u>\$227,849</u> | <u>\$613,578</u> |

Office of Chief - Mgmt & Support
Costs to be allocated

| Expenditures Per Financial Statement: | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|--|-----------------------|-----------------------|--------------------|--------------------|
| | \$368,000 | | | \$368,000 |
| Allocated additions: | | | | |
| 1 - Building Use | \$27,103 | | \$27,103 | |
| 2 - Equipment Use | \$241,240 | | \$241,240 | |
| 1104000100 - City Attorney | \$4,538 | \$1,145 | \$5,683 | |
| 1104502101 - Human Resources | \$7,586 | \$2,009 | \$9,595 | |
| 1107500100 - IT - Operations | \$166,360 | \$25,733 | \$192,093 | |
| 1105000100 - Mayor and Council | \$17,377 | \$13,257 | \$30,634 | |
| 1105001100 - City Clerk | \$10,535 | \$2,297 | \$12,832 | |
| 1105500101 - City Manager - Admin | \$131,248 | \$65,351 | \$196,599 | |
| 1107000100 - Finance - Admin | \$47,238 | \$13,449 | \$60,687 | |
| 1107500400 - IT - Voice Comm & GIS | \$7,966 | \$2,525 | \$10,491 | |
| 1109008511 - Facilities | \$557,756 | \$54,980 | \$612,736 | |
| 1109500100 - Non-Departmental | | \$18,491 | \$18,491 | |
| 1109007522 - Prks & OS - Hort Srvs | | \$24,049 | \$24,049 | |
| 1109007530 - Prks & OS - Parks West Srvs | | \$2,214 | \$2,214 | |
| 1109007532 - Prks & OS - Parks East Srvs | | \$2,864 | \$2,864 | |
| 1109007533 - Prks & OS - ROW Srvs | | \$7,360 | \$7,360 | |
| Total allocated additions: | <u>\$1,218,947</u> | <u>\$235,724</u> | <u>\$1,454,671</u> | <u>\$1,454,671</u> |
| Total to be allocated | <u>\$1,586,947</u> | <u>\$235,724</u> | | <u>\$1,822,671</u> |

Rockville FC FY 09/10
Office of Chief - Mgmt & Support
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>Police Administration</u> |
|--------------------------------------|--------------------|----------------------------|------------------------------|
| <u>Wages & Benefits</u> | | | |
| SALARIES & WAGES | \$299,300 | | \$299,300 |
| FRINGE BENEFITS | \$64,900 | | \$64,900 |
| <u>Other Expense and Cost</u> | | | |
| Communication Equip Maint | \$3,800 | | \$3,800 |
| Departmental Expenditures | \$368,000 | | \$368,000 |
| Additions: 1st | | | |
| Other | \$1,218,947 | \$1,218,947 | |
| Functional Cost | \$1,586,947 | \$1,218,947 | \$368,000 |
| Reallocate Admin | | (\$1,218,947) | \$1,218,947 |
| Allocable Costs | \$1,586,947 | | \$1,586,947 |
| 1st Allocation | \$1,586,947 | | \$1,586,947 |
| Additions: 2nd | | | |
| Other | \$235,724 | \$235,724 | |
| Functional Cost | \$235,724 | \$235,724 | |
| Reallocate Admin | | (\$235,724) | \$235,724 |
| Allocable Costs | \$235,724 | | \$235,724 |
| 2nd Allocation | \$235,724 | | \$235,724 |
| Total allocated | \$1,822,671 | | \$1,822,671 |

Office of Chief - Mgmt & Support
Detail allocation of
Police Administration

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Office of Chief - Comm Svcs Office | 1.0000 | 1.274 % | \$20,216 | | \$20,216 | \$4,714 | \$24,930 |
| Police - Field Services | 39.0000 | 49.682 % | \$788,420 | | \$788,420 | \$183,865 | \$972,285 |
| Police - Administrative Services | 10.0000 | 12.739 % | \$202,159 | | \$202,159 | \$47,145 | \$249,304 |
| Special Ops Bureau - Mgmt & Supt | 3.0000 | 3.822 % | \$60,648 | | \$60,648 | | \$60,648 |
| Special Ops Bureau | <u>25.5000</u> | <u>32.483 %</u> | <u>\$515,504</u> | | <u>\$515,504</u> | | <u>\$515,504</u> |
| Total | <u>78.5000</u> | <u>100.000 %</u> | <u>\$1,586,947</u> | | <u>\$1,586,947</u> | <u>\$235,724</u> | <u>\$1,822,671</u> |

(A) Alloc basis: # of FTE's in Divisions Supervised

Source: FY 2010 Budget

Office of Chief - Mgmt & Support
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>Police Administration</u> |
|------------------------------------|--------------------|------------------------------|
| Special Ops Bureau - Mgmt & Supt | \$60,648 | \$60,648 |
| Special Ops Bureau | \$515,504 | \$515,504 |
| Office of Chief - Comm Svcs Office | \$24,930 | \$24,930 |
| Police - Field Services | \$972,285 | \$972,285 |
| Police - Administrative Services | \$249,304 | \$249,304 |
| Total | <u>\$1,822,671</u> | <u>\$1,822,671</u> |

Public Works - Mgmt & Support
Costs to be allocated

| | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|--|---------------------------|-------------------------|--------------------|---------------------------|
| Expenditures Per Financial Statement: | \$466,330 | | | \$466,330 |
| Allocated additions: | | | | |
| 1 - Building Use | \$9,398 | | \$9,398 | |
| 2 - Equipment Use | \$428,563 | | \$428,563 | |
| 1104000100 - City Attorney | \$27,230 | \$6,872 | \$34,102 | |
| 1104502101 - Human Resources | \$10,368 | \$2,746 | \$13,114 | |
| 1107500100 - IT - Operations | \$60,656 | \$9,748 | \$70,404 | |
| 1105000100 - Mayor and Council | \$6,951 | \$5,303 | \$12,254 | |
| 1105001100 - City Clerk | \$4,214 | \$919 | \$5,133 | |
| 1105500101 - City Manager - Admin | \$157,944 | \$81,691 | \$239,635 | |
| 1107000100 - Finance - Admin | \$60,519 | \$16,620 | \$77,139 | |
| 1107500400 - IT - Voice Comm & GIS | \$182,043 | \$54,188 | \$236,231 | |
| 1109008511 - Facilities | \$82,360 | \$6,410 | \$88,770 | |
| 1108500803 - Fleet Services | | \$5,093 | \$5,093 | |
| 1109500100 - Non-Departmental | | \$24,814 | \$24,814 | |
| 1109007522 - Prks & OS - Hort Srvs | | \$1,308 | \$1,308 | |
| 1109007530 - Prks & OS - Parks West Srvs | | \$120 | \$120 | |
| 1109007532 - Prks & OS - Parks East Srvs | | \$156 | \$156 | |
| 1109007533 - Prks & OS - ROW Srvs | | \$400 | \$400 | |
| Total allocated additions: | <u>\$1,030,246</u> | <u>\$216,388</u> | <u>\$1,246,634</u> | <u>\$1,246,634</u> |
| Total to be allocated | <u><u>\$1,496,576</u></u> | <u><u>\$216,388</u></u> | | <u><u>\$1,712,964</u></u> |

Public Works - Mgmt & Support
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>PW Admin A</u> | <u>PW Admin B</u> |
|--------------------------------------|--------------------|----------------------------|--------------------|-------------------|
| <u>Wages & Benefits</u> | | | | |
| SALARIES & WAGES | \$365,100 | | \$354,147 | \$10,953 |
| FRINGE BENEFITS | \$73,600 | | \$71,392 | \$2,208 |
| <u>Other Expense and Cost</u> | | | | |
| Travel Outside Metro Area | \$2,200 | | \$2,134 | \$66 |
| Class / Professional Development | \$2,000 | | \$1,940 | \$60 |
| Dues, Fees & Publications | \$3,100 | | \$3,007 | \$93 |
| Office Equip Service / Maint | \$2,800 | | \$2,716 | \$84 |
| Program Supplies | \$17,530 | | \$17,004 | \$526 |
| Departmental Expenditures | \$466,330 | | \$452,340 | \$13,990 |
| Additions: 1st | | | | |
| Other | \$1,030,246 | \$1,030,246 | | |
| Functional Cost | \$1,496,576 | \$1,030,246 | \$452,340 | \$13,990 |
| Reallocate Admin | | (\$1,030,246) | \$999,338 | \$30,908 |
| Allocable Costs | \$1,496,576 | | \$1,451,678 | \$44,898 |
| 1st Allocation | \$1,496,576 | | \$1,451,678 | \$44,898 |
| Additions: 2nd | | | | |
| Other | \$216,388 | \$216,388 | | |
| Functional Cost | \$216,388 | \$216,388 | | |
| Reallocate Admin | | (\$216,388) | \$209,896 | \$6,492 |
| Allocable Costs | \$216,388 | | \$209,896 | \$6,492 |
| 2nd Allocation | \$216,388 | | \$209,896 | \$6,492 |
| Total allocated | \$1,712,964 | | \$1,661,574 | \$51,390 |

Public Works - Mgmt & Support
Detail allocation of
PW Admin A

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|----------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| PW - Contract Management | 7.3000 | 4.563 % | \$66,233 | | \$66,233 | \$9,577 | \$75,810 |
| Traffic and Transportation | 9.0000 | 5.625 % | \$81,657 | | \$81,657 | \$11,807 | \$93,464 |
| Ops and Maintenance | 21.5000 | 13.438 % | \$195,069 | | \$195,069 | \$28,205 | \$223,274 |
| Engineering | 2.7500 | 1.719 % | \$24,951 | | \$24,951 | \$3,608 | \$28,559 |
| Environmental Management | 1.4000 | 0.875 % | \$12,702 | | \$12,702 | \$1,837 | \$14,539 |
| Fleet Services | 8.5000 | 5.313 % | \$77,120 | | \$77,120 | \$11,151 | \$88,271 |
| Water | 30.3000 | 18.938 % | \$274,912 | | \$274,912 | \$39,749 | \$314,661 |
| Sewer | 17.1500 | 10.719 % | \$155,602 | | \$155,602 | \$22,498 | \$178,100 |
| Refuse | 39.8000 | 24.875 % | \$361,105 | | \$361,105 | \$52,212 | \$413,317 |
| Stormwater Mgmt | 21.8000 | 13.625 % | \$197,791 | | \$197,791 | \$28,598 | \$226,389 |
| Speed Camera | 0.5000 | 0.310 % | \$4,536 | | \$4,536 | \$654 | \$5,190 |
| Total | <u>160.0000</u> | <u>100.000 %</u> | <u>\$1,451,678</u> | | <u>\$1,451,678</u> | <u>\$209,896</u> | <u>\$1,661,574</u> |

(A) Alloc basis: # of FTE's in Divisions Supervised

Source: FY 2010 Budget

Public Works - Mgmt & Support
Detail allocation of
PW Admin B

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|----------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| PW - Contract Management | 7.3000 | 14.470 % | \$6,497 | | \$6,497 | \$939 | \$7,436 |
| Traffic and Transportation | 9.0000 | 17.839 % | \$8,010 | | \$8,010 | \$1,158 | \$9,168 |
| Ops and Maintenance | 21.5000 | 42.616 % | \$19,134 | | \$19,134 | \$2,767 | \$21,901 |
| Fleet Services | 8.5000 | 16.848 % | \$7,565 | | \$7,565 | \$1,094 | \$8,659 |
| Engineering | 2.7500 | 5.451 % | \$2,447 | | \$2,447 | \$354 | \$2,801 |
| Environmental Management | 1.4000 | 2.776 % | \$1,245 | | \$1,245 | \$180 | \$1,425 |
| Total | 50.4500 | 100.000 % | \$44,898 | | \$44,898 | \$6,492 | \$51,390 |

(A) Alloc basis: # of FTE's in Divisions Supervised (General Fund only)

Source: FY 2010 Budget

Public Works - Mgmt & Support
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>PW Admin A</u> | <u>PW Admin B</u> |
|----------------------------|--------------------|--------------------|-------------------|
| Fleet Services | \$96,930 | \$88,271 | \$8,659 |
| PW - Contract Management | \$83,246 | \$75,810 | \$7,436 |
| Traffic and Transportation | \$102,632 | \$93,464 | \$9,168 |
| Ops and Maintenance | \$245,175 | \$223,274 | \$21,901 |
| Engineering | \$31,360 | \$28,559 | \$2,801 |
| Environmental Management | \$15,964 | \$14,539 | \$1,425 |
| Water | \$314,661 | \$314,661 | |
| Sewer | \$178,100 | \$178,100 | |
| Refuse | \$413,317 | \$413,317 | |
| Stormwater Mgmt | \$226,389 | \$226,389 | |
| Speed Camera | \$5,190 | \$5,190 | |
| Total | <u>\$1,712,964</u> | <u>\$1,661,574</u> | <u>\$51,390</u> |

Fleet Services
Costs to be allocated

| | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|--|---------------------------|-------------------------|------------------|---------------------------|
| Expenditures Per Financial Statement: | \$1,301,950 | | | \$1,301,950 |
| Allocated additions: | | | | |
| 1 - Building Use | \$522 | | \$522 | |
| 1104502101 - Human Resources | \$21,494 | \$5,694 | \$27,188 | |
| 1107500100 - IT - Operations | \$9,889 | \$1,702 | \$11,591 | |
| 1105000100 - Mayor and Council | \$5,792 | \$4,419 | \$10,211 | |
| 1105001100 - City Clerk | \$3,512 | \$766 | \$4,278 | |
| 1105500101 - City Manager - Admin | \$19,997 | \$7,284 | \$27,281 | |
| 1107000100 - Finance - Admin | \$96,586 | \$23,277 | \$119,863 | |
| 1109008511 - Facilities | \$71,421 | \$7,701 | \$79,122 | |
| 1108500100 - Public Works - Mgmt & Support | \$84,685 | \$12,245 | \$96,930 | |
| 1108500803 - Fleet Services | | \$56,018 | \$56,018 | |
| 1109500100 - Non-Departmental | | \$55,629 | \$55,629 | |
| 1109007530 - Prks & OS - Parks West Srvs | | \$1,258 | \$1,258 | |
| 1109007532 - Prks & OS - Parks East Srvs | | \$1,628 | \$1,628 | |
| 1109007533 - Prks & OS - ROW Srvs | | \$4,182 | \$4,182 | |
| Total allocated additions: | <u>\$313,898</u> | <u>\$181,803</u> | <u>\$495,701</u> | <u>\$495,701</u> |
| Total to be allocated | <u>\$1,615,848</u> | <u>\$181,803</u> | | <u>\$1,797,651</u> |

Fleet Services
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>Fleet Overhead</u> | <u>General Fund Fleet Services</u> |
|--------------------------------------|--------------------|----------------------------|-----------------------|------------------------------------|
| <u>Wages & Benefits</u> | | | | |
| SALARIES & WAGES | \$555,700 | | | \$555,700 |
| FRINGE BENEFITS | \$156,500 | | | \$156,500 |
| <u>Other Expense and Cost</u> | | | | |
| Overtime | \$1,500 | | | \$1,500 |
| Data Processing Services | \$5,250 | | | \$5,250 |
| Travel Outside Metro Area | \$1,800 | | | \$1,800 |
| Class / Professional Development | \$8,600 | | | \$8,600 |
| Dues, Fees & Publications | \$2,900 | | | \$2,900 |
| Communications Equip Maint | \$4,500 | | | \$4,500 |
| Contracted Vehicle M & R | \$39,100 | | | \$39,100 |
| Vehicle Repairs - Accidents | \$10,000 | | | \$10,000 |
| Uniform Rental | \$1,850 | | | \$1,850 |
| Gasoline and Oil | \$344,200 | | | \$344,200 |
| Equipment Parts | \$143,700 | | | \$143,700 |
| Program Supplies | \$12,600 | | | \$12,600 |
| Purchased Unfrms / Stf Tshrts | \$850 | | | \$850 |
| Vehicle Preparation Costs | \$7,900 | | | \$7,900 |
| Furniture & Equipment < \$5000 | \$5,000 | | | \$5,000 |
| Departmental Expenditures | \$1,301,950 | | | \$1,301,950 |
| Additions: 1st | | | | |
| Other | \$313,898 | | \$313,898 | |
| Functional Cost | \$1,615,848 | | \$313,898 | \$1,301,950 |
| Allocable Costs | \$1,615,848 | | \$313,898 | \$1,301,950 |
| 1st Allocation | \$1,615,848 | | \$313,898 | \$1,301,950 |
| Additions: 2nd | | | | |
| Other | \$181,803 | | \$181,803 | |
| Functional Cost | \$181,803 | | \$181,803 | |
| Allocable Costs | \$181,803 | | \$181,803 | |
| 2nd Allocation | \$181,803 | | \$181,803 | |
| Total allocated | \$1,797,651 | | \$495,701 | \$1,301,950 |

Fleet Services
Detail allocation of
Fleet Overhead

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Manager - Admin | 2 | 0.480 % | \$1,506 | | \$1,506 | | \$1,506 |
| CPDS - Executive | 1 | 0.240 % | \$753 | | \$753 | | \$753 |
| Insp Svcs - Apps, Processing, Permits | 11 | 2.638 % | \$8,280 | | \$8,280 | \$5,479 | \$13,759 |
| Finance - Admin | 2 | 0.480 % | \$1,506 | | \$1,506 | | \$1,506 |
| IT - Voice Comm & GIS | 1 | 0.240 % | \$753 | | \$753 | | \$753 |
| Police - Field Services | 58 | 13.909 % | \$43,660 | | \$43,660 | \$28,889 | \$72,549 |
| Public Works - Mgmt & Support | 1 | 0.240 % | \$753 | | \$753 | | \$753 |
| PW - Contract Management | 12 | 2.878 % | \$9,033 | | \$9,033 | \$5,977 | \$15,010 |
| Ops and Maintenance | 93 | 22.302 % | \$70,006 | | \$70,006 | \$46,322 | \$116,328 |
| Fleet Services | 11 | 2.638 % | \$8,280 | | \$8,280 | | \$8,280 |
| Environmental Management | 2 | 0.480 % | \$1,506 | | \$1,506 | \$996 | \$2,502 |
| Rec and Parks - Admin | 8 | 1.918 % | \$6,022 | | \$6,022 | | \$6,022 |
| Rec and Parks Special Events | 3 | 0.719 % | \$2,258 | | \$2,258 | \$1,494 | \$3,752 |
| Rec Svcs - Admin | 3 | 0.719 % | \$2,258 | | \$2,258 | | \$2,258 |
| Fac Civic Ctr Complex | 1 | 0.240 % | \$753 | | \$753 | \$498 | \$1,251 |
| Sr Citz Svcs Sr Citz Soc Serv | 6 | 1.439 % | \$4,517 | | \$4,517 | \$2,989 | \$7,506 |
| Prks & OS - Admin | 4 | 0.959 % | \$3,011 | | \$3,011 | | \$3,011 |
| Prks & OS - Hort Svcs | 4 | 0.959 % | \$3,011 | | \$3,011 | \$1,992 | \$5,003 |
| Prks & OS Athletic Field Svcs | 25 | 5.995 % | \$18,819 | | \$18,819 | \$12,452 | \$31,271 |
| Prks & OS - Parks East Svcs | 15 | 3.597 % | \$11,291 | | \$11,291 | \$7,471 | \$18,762 |
| Facilities | 10 | 2.398 % | \$7,528 | | \$7,528 | | \$7,528 |
| Comm Svcs Youth & family Svcs | 2 | 0.480 % | \$1,506 | | \$1,506 | \$996 | \$2,502 |
| Water | 23 | 5.516 % | \$17,313 | | \$17,313 | \$11,456 | \$28,769 |
| Sewer | 15 | 3.597 % | \$11,291 | | \$11,291 | \$7,471 | \$18,762 |
| Refuse | 60 | 14.388 % | \$45,165 | | \$45,165 | \$29,885 | \$75,050 |
| Parking | 3 | 0.719 % | \$2,258 | | \$2,258 | \$1,494 | \$3,752 |
| Stormwater Mgmt | 7 | 1.679 % | \$5,269 | | \$5,269 | \$3,487 | \$8,756 |
| Speed Camera | 1 | 0.240 % | \$753 | | \$753 | \$498 | \$1,251 |
| Traffic and Transportation | 4 | 0.959 % | \$3,011 | | \$3,011 | \$1,992 | \$5,003 |
| P&R RedGate Golf Crs Crs Ops | 8 | 1.918 % | \$6,022 | | \$6,022 | \$3,985 | \$10,007 |
| Prks & OS Urban Forestry | 12 | 2.878 % | \$9,033 | | \$9,033 | \$5,980 | \$15,013 |
| Special Ops Bureau | 9 | 2.158 % | \$6,773 | | \$6,773 | | \$6,773 |
| Total | 417 | 100.000 % | \$313,898 | | \$313,898 | \$181,803 | \$495,701 |

(A) Alloc basis: # of Vehicles maintained by Department

Source: Fleet Services

Fleet Services
Detail allocation of
General Fund Fleet Services

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Manager - Admin | 2 | 0.667 % | \$8,680 | | \$8,680 | | \$8,680 |
| CPDS - Executive | 1 | 0.333 % | \$4,340 | | \$4,340 | | \$4,340 |
| Insp Svcs - Apps, Processing, Permits | 11 | 3.667 % | \$47,738 | | \$47,738 | | \$47,738 |
| Finance - Admin | 2 | 0.667 % | \$8,680 | | \$8,680 | | \$8,680 |
| IT - Voice Comm & GIS | 1 | 0.333 % | \$4,340 | | \$4,340 | | \$4,340 |
| Police - Field Services | 58 | 19.333 % | \$251,710 | | \$251,710 | | \$251,710 |
| Public Works - Mgmt & Support | 1 | 0.333 % | \$4,340 | | \$4,340 | | \$4,340 |
| PW - Contract Management | 12 | 4.000 % | \$52,078 | | \$52,078 | | \$52,078 |
| Traffic and Transportation | 4 | 1.333 % | \$17,359 | | \$17,359 | | \$17,359 |
| Ops and Maintenance | 93 | 31.000 % | \$403,605 | | \$403,605 | | \$403,605 |
| Fleet Services | 11 | 3.667 % | \$47,738 | | \$47,738 | | \$47,738 |
| Environmental Management | 2 | 0.667 % | \$8,680 | | \$8,680 | | \$8,680 |
| Rec and Parks - Admin | 8 | 2.667 % | \$34,719 | | \$34,719 | | \$34,719 |
| Rec and Parks Special Events | 3 | 1.000 % | \$13,020 | | \$13,020 | | \$13,020 |
| Rec Svcs - Admin | 3 | 1.000 % | \$13,020 | | \$13,020 | | \$13,020 |
| Fac Civic Ctr Complex | 1 | 0.333 % | \$4,340 | | \$4,340 | | \$4,340 |
| Sr Citz Svcs Sr Citz Soc Serv | 6 | 2.000 % | \$26,039 | | \$26,039 | | \$26,039 |
| Prks & OS - Admin | 4 | 1.333 % | \$17,359 | | \$17,359 | | \$17,359 |
| Prks & OS Urban Forestry | 12 | 4.000 % | \$52,078 | | \$52,078 | | \$52,078 |
| Prks & OS - Hort Svcs | 4 | 1.333 % | \$17,359 | | \$17,359 | | \$17,359 |
| Prks & OS Athletic Field Svcs | 25 | 8.333 % | \$108,496 | | \$108,496 | | \$108,496 |
| Prks & OS - Parks East Svcs | 15 | 5.000 % | \$65,098 | | \$65,098 | | \$65,098 |
| Facilities | 10 | 3.333 % | \$43,398 | | \$43,398 | | \$43,398 |
| Comm Svcs Youth & family Svcs | 2 | 0.667 % | \$8,680 | | \$8,680 | | \$8,680 |
| Special Ops Bureau | 9 | 3.001 % | \$39,056 | | \$39,056 | | \$39,056 |
| Total | 300 | 100.000 % | \$1,301,950 | | \$1,301,950 | | \$1,301,950 |

(A) Alloc basis: Number of Vehicles per General Fund Dept.

Source:

Fleet Services
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>Fleet Overhead</u> | <u>General Fund Fleet Services</u> |
|---------------------------------------|--------------------|-----------------------|------------------------------------|
| City Manager - Admin | \$10,186 | \$1,506 | \$8,680 |
| CPDS - Executive | \$5,093 | \$753 | \$4,340 |
| Finance - Admin | \$10,186 | \$1,506 | \$8,680 |
| IT - Voice Comm & GIS | \$5,093 | \$753 | \$4,340 |
| Special Ops Bureau | \$45,829 | \$6,773 | \$39,056 |
| Rec and Parks - Admin | \$40,741 | \$6,022 | \$34,719 |
| Rec Svcs - Admin | \$15,278 | \$2,258 | \$13,020 |
| Prks & OS - Admin | \$20,370 | \$3,011 | \$17,359 |
| Facilities | \$50,926 | \$7,528 | \$43,398 |
| Public Works - Mgmt & Support | \$5,093 | \$753 | \$4,340 |
| Fleet Services | \$56,018 | \$8,280 | \$47,738 |
| Prks & OS - Hort Svcs | \$22,362 | \$5,003 | \$17,359 |
| Prks & OS - Parks East Svcs | \$83,860 | \$18,762 | \$65,098 |
| Insp Svcs - Apps, Processing, Permits | \$61,497 | \$13,759 | \$47,738 |
| Police - Field Services | \$324,259 | \$72,549 | \$251,710 |
| PW - Contract Management | \$67,088 | \$15,010 | \$52,078 |
| Traffic and Transportation | \$22,362 | \$5,003 | \$17,359 |
| Ops and Maintenance | \$519,933 | \$116,328 | \$403,605 |
| Environmental Management | \$11,182 | \$2,502 | \$8,680 |
| Rec and Parks Special Events | \$16,772 | \$3,752 | \$13,020 |
| Fac Civic Ctr Complex | \$5,591 | \$1,251 | \$4,340 |
| Sr Citz Svcs Sr Citz Soc Serv | \$33,545 | \$7,506 | \$26,039 |
| Prks & OS Athletic Field Svcs | \$139,767 | \$31,271 | \$108,496 |
| Comm Svcs Youth & family Svcs | \$11,182 | \$2,502 | \$8,680 |
| Water | \$28,769 | \$28,769 | |
| Sewer | \$18,762 | \$18,762 | |
| Refuse | \$75,050 | \$75,050 | |
| Parking | \$3,752 | \$3,752 | |
| Stormwater Mgmt | \$8,756 | \$8,756 | |
| Speed Camera | \$1,251 | \$1,251 | |
| P&R RedGate Golf Crs Crs Ops | \$10,007 | \$10,007 | |
| Prks & OS Urban Forestry | \$67,091 | \$15,013 | \$52,078 |
| Total | <u>\$1,797,651</u> | <u>\$495,701</u> | <u>\$1,301,950</u> |

Non-Departmental
Costs to be allocated

| | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|---------------------------------------|---------------------------|------------------------|------------------|---------------------------|
| Expenditures Per Financial Statement: | \$12,009,902 | | | \$12,009,902 |
| Deductions: | | | | |
| Transfer to Parking Fund | (\$1,200,000) | | | |
| Transfer to Refuse | (\$30,000) | | | |
| Transfer to CIP | (\$4,100,000) | | | |
| Transfer to Debt Service | (\$4,000,000) | | | |
| Total deductions: | <u>(\$9,330,000)</u> | | | <u>(\$9,330,000)</u> |
| Allocated additions: | | | | |
| 1107000100 - Finance - Admin | \$42,656 | \$12,038 | \$54,694 | |
| 1109500100 - Non-Departmental | | \$33,468 | \$33,468 | |
| Total allocated additions: | <u>\$42,656</u> | <u>\$45,506</u> | <u>\$88,162</u> | <u>\$88,162</u> |
| Total to be allocated | <u>\$2,722,558</u> | <u>\$45,506</u> | | <u>\$2,768,064</u> |

Non-Departmental
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>WC, Unemployment, & disability Insurance</u> | <u>Banking Services</u> | <u>Contingency</u> | <u>General Government</u> |
|--------------------------------------|--------------------|----------------------------|---|-------------------------|--------------------|---------------------------|
| <u>Wages & Benefits</u> | | | | | | |
| SALARIES & WAGES | \$50,000 | | \$50,000 | | | |
| FRINGE BENEFITS | \$1,279,702 | | \$1,279,702 | | | |
| <u>Other Expense and Cost</u> | | | | | | |
| Banking / Investmt Ser | \$45,000 | | | \$45,000 | | |
| Credit Card Charges | \$150,000 | | | \$150,000 | | |
| Liability Insurance | \$81,400 | | | \$81,400 | | |
| Property Insurance | \$126,400 | | | \$126,400 | | |
| Contingency - Regular | \$225,000 | | | | \$225,000 | |
| Other Grant Expenses | \$20,000 | | | | \$20,000 | |
| Peerless Rockville | \$54,500 | | | | | \$54,500 |
| Greater Rockville Partnership | \$517,500 | | | | | \$517,500 |
| Science Center | \$30,000 | | | | | \$30,000 |
| Rockville Fire Department | \$10,000 | | | | | \$10,000 |
| Rockville Consortium for Scien | \$3,900 | | | | | \$3,900 |
| Rcc-Scholarships | \$5,000 | | | | | \$5,000 |
| RHE - Rockville Housing Enterprises | \$80,000 | | | | | \$80,000 |
| Montgomery Heritage Alliance | \$1,500 | | | | | \$1,500 |
| Transfer to Parking Fund | \$1,200,000 | \$1,200,000 | | | | |
| Transfer to Refuse | \$30,000 | \$30,000 | | | | |
| Transfer to CIP | \$4,100,000 | \$4,100,000 | | | | |
| Transfer to Debt Service | \$4,000,000 | \$4,000,000 | | | | |
| Departmental Expenditures | \$12,009,902 | \$9,330,000 | \$1,329,702 | \$402,800 | \$245,000 | \$702,400 |
| <u>Cost Adjustments</u> | | | | | | |
| Deductions | (\$9,330,000) | (\$9,330,000) | | | | |
| Additions: 1st | | | | | | |
| Other | \$42,656 | \$42,656 | | | | |
| Functional Cost | \$2,722,558 | \$42,656 | \$1,329,702 | \$402,800 | \$245,000 | \$702,400 |
| Reallocate Admin | | (\$42,656) | \$21,165 | \$6,411 | \$3,900 | \$11,180 |
| Allocable Costs | \$2,722,558 | | \$1,350,867 | \$409,211 | \$248,900 | \$713,580 |
| Unallocated | (\$713,580) | | | | | (\$713,580) |
| 1st Allocation | \$2,008,978 | | \$1,350,867 | \$409,211 | \$248,900 | |
| Additions: 2nd | | | | | | |
| Other | \$45,506 | \$45,506 | | | | |
| Functional Cost | \$45,506 | \$45,506 | | | | |
| Reallocate Admin | | (\$45,506) | \$22,579 | \$6,840 | \$4,160 | \$11,927 |
| Allocable Costs | \$45,506 | | \$22,579 | \$6,840 | \$4,160 | \$11,927 |
| Unallocated | (\$11,927) | | | | | (\$11,927) |
| 2nd Allocation | \$33,579 | | \$22,579 | \$6,840 | \$4,160 | |
| Total allocated | \$2,042,557 | | \$1,373,446 | \$416,051 | \$253,060 | |

**Non-Departmental
Detail allocation of
WC, Unemployment, & disability Insurance**

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Attorney | 5.0000 | 1.714 % | \$23,159 | | \$23,159 | | \$23,159 |
| Human Resources | 10.0000 | 3.429 % | \$46,318 | | \$46,318 | | \$46,318 |
| City Clerk | 3.0000 | 1.029 % | \$13,895 | | \$13,895 | | \$13,895 |
| City Manager - Admin | 26.0000 | 8.915 % | \$120,427 | | \$120,427 | | \$120,427 |
| CPDS - Executive | 5.0000 | 1.714 % | \$23,159 | | \$23,159 | | \$23,159 |
| CPDS Housing | 1.4000 | 0.480 % | \$6,485 | | \$6,485 | \$194 | \$6,679 |
| P&Z - Development Review | 7.0000 | 2.400 % | \$32,423 | | \$32,423 | \$968 | \$33,391 |
| P&Z - Zoning Ordinance | 3.0000 | 1.029 % | \$13,895 | | \$13,895 | \$415 | \$14,310 |
| P&Z - Historic Preservation | 1.8000 | 0.617 % | \$8,337 | | \$8,337 | \$249 | \$8,586 |
| Long Range Planning | 5.8000 | 1.989 % | \$26,864 | | \$26,864 | \$802 | \$27,666 |
| Insp Svcs - Apps, Processing, Permits | 10.0000 | 3.429 % | \$46,318 | | \$46,318 | \$1,383 | \$47,701 |
| Inspection and Code Enforcement | 8.0000 | 2.743 % | \$37,054 | | \$37,054 | \$1,106 | \$38,160 |
| Finance - Admin | 21.5000 | 7.372 % | \$99,584 | | \$99,584 | | \$99,584 |
| IT - Voice Comm & GIS | 17.5000 | 6.000 % | \$81,057 | | \$81,057 | | \$81,057 |
| Office of Chief - Mgmt & Support | 3.0000 | 1.029 % | \$13,895 | | \$13,895 | | \$13,895 |
| Office of Chief - Comm Svcs Office | 1.0000 | 0.343 % | \$4,632 | | \$4,632 | \$138 | \$4,770 |
| Police - Field Services | 3.0000 | 1.029 % | \$13,895 | | \$13,895 | \$415 | \$14,310 |
| Police - Administrative Services | 3.0000 | 1.029 % | \$13,895 | | \$13,895 | \$415 | \$14,310 |
| Special Ops Bureau - Mgmt & Supt | 3.0000 | 1.029 % | \$13,895 | | \$13,895 | | \$13,895 |
| Public Works - Mgmt & Support | 4.1000 | 1.406 % | \$18,990 | | \$18,990 | | \$18,990 |
| PW - Contract Management | 7.3000 | 2.503 % | \$33,812 | | \$33,812 | \$1,010 | \$34,822 |
| Traffic and Transportation | 2.2500 | 0.771 % | \$10,422 | | \$10,422 | \$311 | \$10,733 |
| Ops and Maintenance | 21.5000 | 7.372 % | \$99,584 | | \$99,584 | \$2,974 | \$102,558 |
| Fleet Services | 8.5000 | 2.914 % | \$39,370 | | \$39,370 | | \$39,370 |
| Engineering | 1.5000 | 0.514 % | \$6,948 | | \$6,948 | \$207 | \$7,155 |
| Environmental Management | 1.4000 | 0.480 % | \$6,485 | | \$6,485 | \$194 | \$6,679 |
| Rec and Parks - Admin | 3.8000 | 1.303 % | \$17,601 | | \$17,601 | | \$17,601 |
| Rec and Parks Capital Projects | 2.0000 | 0.686 % | \$9,264 | | \$9,264 | \$277 | \$9,541 |
| Rec and Parks Special Events | 5.0000 | 1.714 % | \$23,159 | | \$23,159 | \$692 | \$23,851 |
| Rec Svcs - Admin | 4.0000 | 1.372 % | \$18,527 | | \$18,527 | | \$18,527 |
| Fac Civic Ctr Complex | 9.5000 | 3.257 % | \$44,002 | | \$44,002 | \$1,314 | \$45,316 |
| Rec Svcs Afterschool | 2.0000 | 0.686 % | \$9,264 | | \$9,264 | \$277 | \$9,541 |
| Rec Svcs Teens | 1.5000 | 0.514 % | \$6,948 | | \$6,948 | \$207 | \$7,155 |
| Rec Svcs Summer Plygrnds | 0.4000 | 0.137 % | \$1,853 | | \$1,853 | \$55 | \$1,908 |
| Rec Svcs Outdoor Rec | 0.2000 | 0.069 % | \$926 | | \$926 | \$28 | \$954 |
| Rec Svcs Arts | 2.0000 | 0.686 % | \$9,264 | | \$9,264 | \$277 | \$9,541 |
| Fac Lincoln Park comm Ctr | 3.8000 | 1.303 % | \$17,601 | | \$17,601 | \$526 | \$18,127 |
| Fac Twinbrook Comm Rec Ctr | 2.4000 | 0.823 % | \$11,116 | | \$11,116 | \$332 | \$11,448 |
| Fac Croydon Creek Nature Ctr | 2.0000 | 0.686 % | \$9,264 | | \$9,264 | \$277 | \$9,541 |
| Fac Thomas Farm Comm Ctr | 2.0000 | 0.686 % | \$9,264 | | \$9,264 | \$277 | \$9,541 |
| Rec Svcs Summer Camps | 1.7000 | 0.583 % | \$7,874 | | \$7,874 | \$235 | \$8,109 |
| Rec Svcs Classes | 1.9000 | 0.651 % | \$8,800 | | \$8,800 | \$263 | \$9,063 |
| Rec Svcs Childcare | 5.2000 | 1.783 % | \$24,085 | | \$24,085 | \$719 | \$24,804 |
| Sr Citz Svcs Sr. Ctr. Ops | 5.0000 | 1.714 % | \$23,159 | | \$23,159 | \$692 | \$23,851 |
| Sr Citz Svcs Sr Citz Soc Serv | 7.1000 | 2.434 % | \$32,886 | | \$32,886 | \$982 | \$33,868 |

**Non-Departmental
Detail allocation of
WC, Unemployment, & disability Insurance**

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Sr Citz Svcs Sr Citz Rec | 1.8000 | 0.617 % | \$8,337 | | \$8,337 | \$249 | \$8,586 |
| Sr Citz Svcs Sr Citz Sprts & Exer | 1.5000 | 0.514 % | \$6,948 | | \$6,948 | \$207 | \$7,155 |
| Rec Svcs Adult Sports | 1.5000 | 0.514 % | \$6,948 | | \$6,948 | \$207 | \$7,155 |
| Rec Svcs Youth Sports | 2.0000 | 0.686 % | \$9,264 | | \$9,264 | \$277 | \$9,541 |
| Prks & OS - Admin | 6.0000 | 2.057 % | \$27,791 | | \$27,791 | | \$27,791 |
| Prks & OS Forestry Dev Review | 2.0000 | 0.686 % | \$9,264 | | \$9,264 | \$277 | \$9,541 |
| Prks & OS Athletic Field Svcs | 7.5000 | 2.572 % | \$34,739 | | \$34,739 | \$1,037 | \$35,776 |
| Fac Swim Ctr | 9.3000 | 3.189 % | \$43,076 | | \$43,076 | \$1,286 | \$44,362 |
| Comm Svcs - Admin | 3.0000 | 1.029 % | \$13,895 | | \$13,895 | | \$13,895 |
| Comm Svcs Youth & family Svcs | 3.5000 | 1.200 % | \$16,211 | | \$16,211 | \$484 | \$16,695 |
| Comm Svcs Link to Lrng | 2.5000 | 0.857 % | \$11,580 | | \$11,580 | \$344 | \$11,924 |
| Special Ops Bureau | 5.0000 | 1.713 % | \$23,159 | | \$23,159 | | \$23,159 |
| Total | 291.6500 | 100.000 % | \$1,350,867 | | \$1,350,867 | \$22,579 | \$1,373,446 |

(A) Alloc basis: # of FTE's per Department / Division (General Fund Only)

Source: FY 2010 Budget

**Non-Departmental
Detail allocation of
Banking Services**

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Attorney | 908,500 | 1.724 % | \$7,055 | | \$7,055 | | \$7,055 |
| Human Resources | 1,319,400 | 2.504 % | \$10,246 | | \$10,246 | | \$10,246 |
| Mayor and Council | 242,600 | 0.460 % | \$1,884 | | \$1,884 | | \$1,884 |
| City Clerk | 401,800 | 0.762 % | \$3,120 | | \$3,120 | | \$3,120 |
| City Manager - Admin | 3,501,000 | 6.644 % | \$27,186 | | \$27,186 | | \$27,186 |
| CPDS - Executive | 647,800 | 1.229 % | \$5,030 | | \$5,030 | | \$5,030 |
| CPDS Housing | 129,600 | 0.246 % | \$1,006 | | \$1,006 | \$32 | \$1,038 |
| P&Z - Development Review | 658,300 | 1.249 % | \$5,112 | | \$5,112 | \$163 | \$5,275 |
| P&Z - Zoning Ordinance | 290,000 | 0.550 % | \$2,252 | | \$2,252 | \$72 | \$2,324 |
| P&Z - Historic Preservation | 185,600 | 0.352 % | \$1,441 | | \$1,441 | \$46 | \$1,487 |
| Long Range Planning | 571,100 | 1.084 % | \$4,435 | | \$4,435 | \$141 | \$4,576 |
| Insp Svcs - Apps, Processing, Permits | 873,300 | 1.657 % | \$6,781 | | \$6,781 | \$216 | \$6,997 |
| Inspection and Code Enforcement | 665,400 | 1.263 % | \$5,167 | | \$5,167 | \$165 | \$5,332 |
| Finance - Admin | 2,423,400 | 4.599 % | \$18,818 | | \$18,818 | | \$18,818 |
| Office of Chief - Mgmt & Support | 368,000 | 0.698 % | \$2,858 | | \$2,858 | | \$2,858 |
| Office of Chief - Comm Svcs Office | 127,200 | 0.241 % | \$988 | | \$988 | \$31 | \$1,019 |
| Police - Field Services | 3,749,800 | 7.116 % | \$29,118 | | \$29,118 | \$927 | \$30,045 |
| Police - Administrative Services | 1,095,400 | 2.079 % | \$8,506 | | \$8,506 | \$271 | \$8,777 |
| Special Ops Bureau - Mgmt & Supt | 389,600 | 0.739 % | \$3,025 | | \$3,025 | | \$3,025 |
| Public Works - Mgmt & Support | 466,330 | 0.885 % | \$3,621 | | \$3,621 | | \$3,621 |
| PW - Contract Management | 648,580 | 1.231 % | \$5,036 | | \$5,036 | \$160 | \$5,196 |
| Traffic and Transportation | 1,721,940 | 3.268 % | \$13,371 | | \$13,371 | \$426 | \$13,797 |
| Ops and Maintenance | 1,796,550 | 3.409 % | \$13,951 | | \$13,951 | \$444 | \$14,395 |
| Fleet Services | 1,301,950 | 2.471 % | \$10,110 | | \$10,110 | | \$10,110 |
| Engineering | 256,500 | 0.487 % | \$1,992 | | \$1,992 | \$63 | \$2,055 |
| Environmental Management | 188,500 | 0.358 % | \$1,464 | | \$1,464 | \$47 | \$1,511 |
| Rec and Parks - Admin | 614,300 | 1.166 % | \$4,770 | | \$4,770 | | \$4,770 |
| Rec and Parks Capital Projects | 207,200 | 0.393 % | \$1,609 | | \$1,609 | \$51 | \$1,660 |
| Rec and Parks Special Events | 800,700 | 1.519 % | \$6,218 | | \$6,218 | \$198 | \$6,416 |
| Rec Svcs - Admin | 524,200 | 0.995 % | \$4,071 | | \$4,071 | | \$4,071 |
| Fac Civic Ctr Complex | 1,283,300 | 2.435 % | \$9,965 | | \$9,965 | \$317 | \$10,282 |
| Rec Svcs Afterschool | 314,500 | 0.597 % | \$2,442 | | \$2,442 | \$78 | \$2,520 |
| Rec Svcs Teens | 225,700 | 0.428 % | \$1,753 | | \$1,753 | \$56 | \$1,809 |
| Rec Svcs Summer Plygrnds | 171,200 | 0.325 % | \$1,329 | | \$1,329 | \$42 | \$1,371 |
| Rec Svcs Outdoor Rec | 90,900 | 0.172 % | \$706 | | \$706 | \$22 | \$728 |
| Rec Svcs Arts | 281,700 | 0.535 % | \$2,187 | | \$2,187 | \$70 | \$2,257 |
| Fac Lincoln Park comm Ctr | 296,700 | 0.563 % | \$2,304 | | \$2,304 | \$73 | \$2,377 |
| Fac Twinbrook Comm Rec Ctr | 318,500 | 0.604 % | \$2,473 | | \$2,473 | \$79 | \$2,552 |
| Fac Croydon Creek Nature Ctr | 217,300 | 0.412 % | \$1,687 | | \$1,687 | \$54 | \$1,741 |
| Fac Thomas Farm Comm Ctr | 362,400 | 0.688 % | \$2,814 | | \$2,814 | \$90 | \$2,904 |
| Rec Svcs Summer Camps | 433,300 | 0.822 % | \$3,365 | | \$3,365 | \$107 | \$3,472 |
| Rec Svcs Classes | 339,060 | 0.643 % | \$2,633 | | \$2,633 | \$84 | \$2,717 |
| Rec Svcs Childcare | 396,000 | 0.751 % | \$3,075 | | \$3,075 | \$98 | \$3,173 |
| Sr Citz Svcs Sr. Ctr. Ops | 508,400 | 0.965 % | \$3,948 | | \$3,948 | \$126 | \$4,074 |
| Sr Citz Svcs Sr Citz Soc Serv | 638,000 | 1.211 % | \$4,954 | | \$4,954 | \$158 | \$5,112 |

**Non-Departmental
Detail allocation of
Banking Services**

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Sr Citz Svcs Sr Citz Rec | 247,900 | 0.470 % | \$1,925 | | \$1,925 | \$61 | \$1,986 |
| Sr Citz Svcs Sr Citz Sprts & Exer | 161,500 | 0.306 % | \$1,254 | | \$1,254 | \$40 | \$1,294 |
| Rec Svcs Adult Sports | 248,900 | 0.472 % | \$1,933 | | \$1,933 | \$62 | \$1,995 |
| Rec Svcs Youth Sports | 474,900 | 0.901 % | \$3,688 | | \$3,688 | \$117 | \$3,805 |
| Prks & OS - Admin | 570,100 | 1.082 % | \$4,427 | | \$4,427 | | \$4,427 |
| Prks & OS Forestry Dev Review | 156,600 | 0.297 % | \$1,216 | | \$1,216 | \$39 | \$1,255 |
| Prks & OS - Hort Svcs | 838,400 | 1.591 % | \$6,510 | | \$6,510 | \$207 | \$6,717 |
| Prks & OS - Parks West Svcs | 514,400 | 0.976 % | \$3,994 | | \$3,994 | \$127 | \$4,121 |
| Prks & OS Athletic Field Svcs | 546,200 | 1.036 % | \$4,241 | | \$4,241 | \$135 | \$4,376 |
| Prks & OS - Parks East Svcs | 458,200 | 0.869 % | \$3,558 | | \$3,558 | \$113 | \$3,671 |
| Prks & OS - ROW Svcs | 460,300 | 0.873 % | \$3,574 | | \$3,574 | \$114 | \$3,688 |
| Facilities | 2,857,200 | 5.422 % | \$22,187 | | \$22,187 | | \$22,187 |
| Fac Swim Ctr | 1,739,900 | 3.302 % | \$13,511 | | \$13,511 | \$430 | \$13,941 |
| Comm Svcs - Admin | 282,900 | 0.537 % | \$2,197 | | \$2,197 | | \$2,197 |
| Comm Svcs Community Programs | 507,875 | 0.964 % | \$3,944 | | \$3,944 | \$126 | \$4,070 |
| Comm Svcs Youth & family Svcs | 356,700 | 0.677 % | \$2,770 | | \$2,770 | \$88 | \$2,858 |
| Comm Svcs Link to Lrng | 216,000 | 0.410 % | \$1,677 | | \$1,677 | \$53 | \$1,730 |
| Non-Departmental | 2,679,902 | 5.085 % | \$20,810 | | \$20,810 | | \$20,810 |
| IT - Voice Comm & GIS | 488,800 | 0.928 % | \$3,796 | | \$3,796 | | \$3,796 |
| IT - Operations | 2,333,200 | 4.428 % | \$18,118 | | \$18,118 | | \$18,118 |
| Prks & OS Urban Forestry | 890,300 | 1.689 % | \$6,913 | | \$6,913 | \$221 | \$7,134 |
| Special Ops Bureau | 2,715,800 | 5.156 % | \$21,092 | | \$21,092 | | \$21,092 |
| Total | <u>52,697,487</u> | <u>100.000 %</u> | <u>\$409,211</u> | | <u>\$409,211</u> | <u>\$6,840</u> | <u>\$416,051</u> |

(A) Alloc basis: Budgeted Expenditures by Department / Division (General Fund Only)

Source: FY 2010 Budget

**Non-Departmental
Detail allocation of
Contingency**

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Attorney | 908,500 | 1.724 % | \$4,291 | | \$4,291 | | \$4,291 |
| Human Resources | 1,319,400 | 2.504 % | \$6,232 | | \$6,232 | | \$6,232 |
| Mayor and Council | 242,600 | 0.460 % | \$1,146 | | \$1,146 | | \$1,146 |
| City Clerk | 401,800 | 0.762 % | \$1,898 | | \$1,898 | | \$1,898 |
| City Manager - Admin | 3,501,000 | 6.644 % | \$16,536 | | \$16,536 | | \$16,536 |
| CPDS - Executive | 647,800 | 1.229 % | \$3,060 | | \$3,060 | | \$3,060 |
| CPDS Housing | 129,600 | 0.246 % | \$612 | | \$612 | \$19 | \$631 |
| P&Z - Development Review | 658,300 | 1.249 % | \$3,109 | | \$3,109 | \$99 | \$3,208 |
| P&Z - Zoning Ordinance | 290,000 | 0.550 % | \$1,370 | | \$1,370 | \$44 | \$1,414 |
| P&Z - Historic Preservation | 185,600 | 0.352 % | \$877 | | \$877 | \$28 | \$905 |
| Long Range Planning | 571,100 | 1.084 % | \$2,697 | | \$2,697 | \$86 | \$2,783 |
| Insp Svcs - Apps, Processing, Permits | 873,300 | 1.657 % | \$4,125 | | \$4,125 | \$131 | \$4,256 |
| Inspection and Code Enforcement | 665,400 | 1.263 % | \$3,143 | | \$3,143 | \$100 | \$3,243 |
| Finance - Admin | 2,423,400 | 4.599 % | \$11,446 | | \$11,446 | | \$11,446 |
| Office of Chief - Mgmt & Support | 368,000 | 0.698 % | \$1,738 | | \$1,738 | | \$1,738 |
| Office of Chief - Comm Svcs Office | 127,200 | 0.241 % | \$601 | | \$601 | \$19 | \$620 |
| Police - Field Services | 3,749,800 | 7.116 % | \$17,711 | | \$17,711 | \$564 | \$18,275 |
| Police - Administrative Services | 1,095,400 | 2.079 % | \$5,174 | | \$5,174 | \$165 | \$5,339 |
| Special Ops Bureau - Mgmt & Supt | 389,600 | 0.739 % | \$1,840 | | \$1,840 | | \$1,840 |
| Public Works - Mgmt & Support | 466,330 | 0.885 % | \$2,203 | | \$2,203 | | \$2,203 |
| PW - Contract Management | 648,580 | 1.231 % | \$3,063 | | \$3,063 | \$98 | \$3,161 |
| Traffic and Transportation | 1,721,940 | 3.268 % | \$8,133 | | \$8,133 | \$259 | \$8,392 |
| Ops and Maintenance | 1,796,550 | 3.409 % | \$8,485 | | \$8,485 | \$270 | \$8,755 |
| Fleet Services | 1,301,950 | 2.471 % | \$6,149 | | \$6,149 | | \$6,149 |
| Engineering | 256,500 | 0.487 % | \$1,211 | | \$1,211 | \$39 | \$1,250 |
| Environmental Management | 188,500 | 0.358 % | \$890 | | \$890 | \$28 | \$918 |
| Rec and Parks - Admin | 614,300 | 1.166 % | \$2,901 | | \$2,901 | | \$2,901 |
| Rec and Parks Capital Projects | 207,200 | 0.393 % | \$979 | | \$979 | \$31 | \$1,010 |
| Rec and Parks Special Events | 800,700 | 1.519 % | \$3,782 | | \$3,782 | \$120 | \$3,902 |
| Rec Svcs - Admin | 524,200 | 0.995 % | \$2,476 | | \$2,476 | | \$2,476 |
| Fac Civic Ctr Complex | 1,283,300 | 2.435 % | \$6,061 | | \$6,061 | \$193 | \$6,254 |
| Rec Svcs Afterschool | 314,500 | 0.597 % | \$1,485 | | \$1,485 | \$47 | \$1,532 |
| Rec Svcs Teens | 225,700 | 0.428 % | \$1,066 | | \$1,066 | \$34 | \$1,100 |
| Rec Svcs Summer Plygrnds | 171,200 | 0.325 % | \$809 | | \$809 | \$26 | \$835 |
| Rec Svcs Outdoor Rec | 90,900 | 0.172 % | \$429 | | \$429 | \$14 | \$443 |
| Rec Svcs Arts | 281,700 | 0.535 % | \$1,331 | | \$1,331 | \$42 | \$1,373 |
| Fac Lincoln Park comm Ctr | 296,700 | 0.563 % | \$1,401 | | \$1,401 | \$45 | \$1,446 |
| Fac Twinbrook Comm Rec Ctr | 318,500 | 0.604 % | \$1,504 | | \$1,504 | \$48 | \$1,552 |
| Fac Croydon Creek Nature Ctr | 217,300 | 0.412 % | \$1,026 | | \$1,026 | \$33 | \$1,059 |
| Fac Thomas Farm Comm Ctr | 362,400 | 0.688 % | \$1,712 | | \$1,712 | \$55 | \$1,767 |
| Rec Svcs Summer Camps | 433,300 | 0.822 % | \$2,047 | | \$2,047 | \$65 | \$2,112 |
| Rec Svcs Classes | 339,060 | 0.643 % | \$1,601 | | \$1,601 | \$51 | \$1,652 |
| Rec Svcs Childcare | 396,000 | 0.751 % | \$1,870 | | \$1,870 | \$60 | \$1,930 |
| Sr Citz Svcs Sr. Ctr. Ops | 508,400 | 0.965 % | \$2,401 | | \$2,401 | \$76 | \$2,477 |
| Sr Citz Svcs Sr Citz Soc Serv | 638,000 | 1.211 % | \$3,013 | | \$3,013 | \$96 | \$3,109 |

**Non-Departmental
Detail allocation of
Contingency**

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Sr Citz Svcs Sr Citz Rec | 247,900 | 0.470 % | \$1,171 | | \$1,171 | \$37 | \$1,208 |
| Sr Citz Svcs Sr Citz Sprts & Exer | 161,500 | 0.306 % | \$763 | | \$763 | \$24 | \$787 |
| Rec Svcs Adult Sports | 248,900 | 0.472 % | \$1,176 | | \$1,176 | \$37 | \$1,213 |
| Rec Svcs Youth Sports | 474,900 | 0.901 % | \$2,243 | | \$2,243 | \$71 | \$2,314 |
| Prks & OS - Admin | 570,100 | 1.082 % | \$2,693 | | \$2,693 | | \$2,693 |
| Prks & OS Forestry Dev Review | 156,600 | 0.297 % | \$740 | | \$740 | \$24 | \$764 |
| Prks & OS - Hort Svcs | 838,400 | 1.591 % | \$3,960 | | \$3,960 | \$126 | \$4,086 |
| Prks & OS - Parks West Svcs | 514,400 | 0.976 % | \$2,430 | | \$2,430 | \$77 | \$2,507 |
| Prks & OS Athletic Field Svcs | 546,200 | 1.036 % | \$2,580 | | \$2,580 | \$82 | \$2,662 |
| Prks & OS - Parks East Svcs | 458,200 | 0.869 % | \$2,164 | | \$2,164 | \$69 | \$2,233 |
| Prks & OS - ROW Svcs | 460,300 | 0.873 % | \$2,174 | | \$2,174 | \$69 | \$2,243 |
| Facilities | 2,857,200 | 5.422 % | \$13,495 | | \$13,495 | | \$13,495 |
| Fac Swim Ctr | 1,739,900 | 3.302 % | \$8,218 | | \$8,218 | \$262 | \$8,480 |
| Comm Svcs - Admin | 282,900 | 0.537 % | \$1,336 | | \$1,336 | | \$1,336 |
| Comm Svcs Community Programs | 507,875 | 0.964 % | \$2,399 | | \$2,399 | \$76 | \$2,475 |
| Comm Svcs Youth & family Svcs | 356,700 | 0.677 % | \$1,685 | | \$1,685 | \$54 | \$1,739 |
| Comm Svcs Link to Lrng | 216,000 | 0.410 % | \$1,020 | | \$1,020 | \$32 | \$1,052 |
| Non-Departmental | 2,679,902 | 5.085 % | \$12,658 | | \$12,658 | | \$12,658 |
| IT - Voice Comm & GIS | 488,800 | 0.928 % | \$2,309 | | \$2,309 | | \$2,309 |
| IT - Operations | 2,333,200 | 4.428 % | \$11,020 | | \$11,020 | | \$11,020 |
| Prks & OS Urban Forestry | 890,300 | 1.689 % | \$4,205 | | \$4,205 | \$135 | \$4,340 |
| Special Ops Bureau | 2,715,800 | 5.156 % | \$12,827 | | \$12,827 | | \$12,827 |
| Total | <u>52,697,487</u> | <u>100.000 %</u> | <u>\$248,900</u> | | <u>\$248,900</u> | <u>\$4,160</u> | <u>\$253,060</u> |

(A) Alloc basis: Budgeted Expenditures by Department / Division (General Fund Only)

Source: FY 2010 Budget

Non-Departmental
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>WC, Unemployment, & disability Insurance</u> | <u>Banking Services</u> | <u>Contingency</u> |
|---------------------------------------|--------------|---|-------------------------|--------------------|
| City Attorney | \$34,505 | \$23,159 | \$7,055 | \$4,291 |
| Human Resources | \$62,796 | \$46,318 | \$10,246 | \$6,232 |
| IT - Operations | \$29,138 | | \$18,118 | \$11,020 |
| Mayor and Council | \$3,030 | | \$1,884 | \$1,146 |
| City Clerk | \$18,913 | \$13,895 | \$3,120 | \$1,898 |
| City Manager - Admin | \$164,149 | \$120,427 | \$27,186 | \$16,536 |
| CPDS - Executive | \$31,249 | \$23,159 | \$5,030 | \$3,060 |
| Finance - Admin | \$129,848 | \$99,584 | \$18,818 | \$11,446 |
| IT - Voice Comm & GIS | \$87,162 | \$81,057 | \$3,796 | \$2,309 |
| Special Ops Bureau - Mgmt & Supt | \$18,760 | \$13,895 | \$3,025 | \$1,840 |
| Special Ops Bureau | \$57,078 | \$23,159 | \$21,092 | \$12,827 |
| Rec and Parks - Admin | \$25,272 | \$17,601 | \$4,770 | \$2,901 |
| Rec Svcs - Admin | \$25,074 | \$18,527 | \$4,071 | \$2,476 |
| Prks & OS - Admin | \$34,911 | \$27,791 | \$4,427 | \$2,693 |
| Comm Svcs - Admin | \$17,428 | \$13,895 | \$2,197 | \$1,336 |
| Facilities | \$35,682 | | \$22,187 | \$13,495 |
| Office of Chief - Mgmt & Support | \$18,491 | \$13,895 | \$2,858 | \$1,738 |
| Public Works - Mgmt & Support | \$24,814 | \$18,990 | \$3,621 | \$2,203 |
| Fleet Services | \$55,629 | \$39,370 | \$10,110 | \$6,149 |
| Non-Departmental | \$33,468 | | \$20,810 | \$12,658 |
| Prks & OS - Hort Svcs | \$10,803 | | \$6,717 | \$4,086 |
| Prks & OS - Parks West Svcs | \$6,628 | | \$4,121 | \$2,507 |
| Prks & OS - Parks East Svcs | \$5,904 | | \$3,671 | \$2,233 |
| Prks & OS - ROW Svcs | \$5,931 | | \$3,688 | \$2,243 |
| CPDS Housing | \$8,348 | \$6,679 | \$1,038 | \$631 |
| P&Z - Development Review | \$41,874 | \$33,391 | \$5,275 | \$3,208 |
| P&Z - Zoning Ordinance | \$18,048 | \$14,310 | \$2,324 | \$1,414 |
| P&Z - Historic Preservation | \$10,978 | \$8,586 | \$1,487 | \$905 |
| Insp Svcs - Apps, Processing, Permits | \$58,954 | \$47,701 | \$6,997 | \$4,256 |
| Inspection and Code Enforcement | \$46,735 | \$38,160 | \$5,332 | \$3,243 |
| Long Range Planning | \$35,025 | \$27,666 | \$4,576 | \$2,783 |
| Office of Chief - Comm Svcs Office | \$6,409 | \$4,770 | \$1,019 | \$620 |
| Police - Field Services | \$62,630 | \$14,310 | \$30,045 | \$18,275 |
| Police - Administrative Services | \$28,426 | \$14,310 | \$8,777 | \$5,339 |
| PW - Contract Management | \$43,179 | \$34,822 | \$5,196 | \$3,161 |
| Traffic and Transportation | \$32,922 | \$10,733 | \$13,797 | \$8,392 |
| Ops and Maintenance | \$125,708 | \$102,558 | \$14,395 | \$8,755 |
| Engineering | \$10,460 | \$7,155 | \$2,055 | \$1,250 |
| Environmental Management | \$9,108 | \$6,679 | \$1,511 | \$918 |
| Rec and Parks Capital Projects | \$12,211 | \$9,541 | \$1,660 | \$1,010 |
| Rec and Parks Special Events | \$34,169 | \$23,851 | \$6,416 | \$3,902 |
| Fac Civic Ctr Complex | \$61,852 | \$45,316 | \$10,282 | \$6,254 |
| Rec Svcs Afterschool | \$13,593 | \$9,541 | \$2,520 | \$1,532 |

Non-Departmental
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>WC, Unemployment, & disability Insurance</u> | <u>Banking Services</u> | <u>Contingency</u> |
|-----------------------------------|--------------------|---|-------------------------|--------------------|
| Rec Srvs Teens | \$10,064 | \$7,155 | \$1,809 | \$1,100 |
| Rec Srvs Summer Plygrnds | \$4,114 | \$1,908 | \$1,371 | \$835 |
| Rec Srvs Outdoor Rec | \$2,125 | \$954 | \$728 | \$443 |
| Rec Srvs Arts | \$13,171 | \$9,541 | \$2,257 | \$1,373 |
| Fac Lincoln Park comm Ctr | \$21,950 | \$18,127 | \$2,377 | \$1,446 |
| Fac Twinbrook Comm Rec Ctr | \$15,552 | \$11,448 | \$2,552 | \$1,552 |
| Fac Croydon Creek Nature Ctr | \$12,341 | \$9,541 | \$1,741 | \$1,059 |
| Fac Thomas Farm Comm Ctr | \$14,212 | \$9,541 | \$2,904 | \$1,767 |
| Rec Srvs Summer Camps | \$13,693 | \$8,109 | \$3,472 | \$2,112 |
| Rec Srvs Classes | \$13,432 | \$9,063 | \$2,717 | \$1,652 |
| Rec Srvs Childcare | \$29,907 | \$24,804 | \$3,173 | \$1,930 |
| Sr Citz Srvs Sr. Ctr. Ops | \$30,402 | \$23,851 | \$4,074 | \$2,477 |
| Sr Citz Srvs Sr Citz Soc Serv | \$42,089 | \$33,868 | \$5,112 | \$3,109 |
| Sr Citz Srvs Sr Citz Rec | \$11,780 | \$8,586 | \$1,986 | \$1,208 |
| Sr Citz Srvs Sr Citz Sprts & Exer | \$9,236 | \$7,155 | \$1,294 | \$787 |
| Rec Srvs Adult Sports | \$10,363 | \$7,155 | \$1,995 | \$1,213 |
| Rec Srvs Youth Sports | \$15,660 | \$9,541 | \$3,805 | \$2,314 |
| Prks & OS Forestry Dev Review | \$11,560 | \$9,541 | \$1,255 | \$764 |
| Prks & OS Athletic Field Srvs | \$42,814 | \$35,776 | \$4,376 | \$2,662 |
| Fac Swim Ctr | \$66,783 | \$44,362 | \$13,941 | \$8,480 |
| Comm Srvs Youth & family Srvs | \$21,292 | \$16,695 | \$2,858 | \$1,739 |
| Comm Srvs Link to Lrng | \$14,706 | \$11,924 | \$1,730 | \$1,052 |
| Comm Srvs Community Programs | \$6,545 | | \$4,070 | \$2,475 |
| Prks & OS Urban Forestry | \$11,474 | | \$7,134 | \$4,340 |
| Total | \$2,042,557 | \$1,373,446 | \$416,051 | \$253,060 |

Prks & OS - Hort Srvs
Costs to be allocated

| | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|---------------------------------------|-----------------------|-----------------------|------------------|--------------------|
| Expenditures Per Financial Statement: | \$838,400 | | | \$838,400 |
| Allocated additions: | | | | |
| 1104502101 - Human Resources | \$17,701 | \$4,689 | \$22,390 | |
| 1107500100 - IT - Operations | \$6,593 | \$1,135 | \$7,728 | |
| 1105500101 - City Manager - Admin | \$2,672 | \$910 | \$3,582 | |
| 1107000100 - Finance - Admin | \$39,812 | \$9,869 | \$49,681 | |
| 1109000101 - Rec and Parks - Admin | \$4,350 | \$1,797 | \$6,147 | |
| 1109007501 - Prks & OS - Admin | \$26,355 | \$26,964 | \$53,319 | |
| 1108500803 - Fleet Services | \$20,370 | \$1,992 | \$22,362 | |
| 1109500100 - Non-Departmental | \$10,470 | \$333 | \$10,803 | |
| Total allocated additions: | \$128,323 | \$47,689 | \$176,012 | \$176,012 |
| Total to be allocated | <u>\$966,723</u> | <u>\$47,689</u> | | <u>\$1,014,412</u> |

Prks & OS - Hort Srvs
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>City Hall</u> | <u>Civic Center</u> | <u>Senior Center</u> | <u>Swim Center</u> | <u>Rec Center (large)</u> | <u>Rec Center (other)</u> | <u>Other</u> |
|--------------------------------------|--------------------|----------------------------|------------------|---------------------|----------------------|--------------------|---------------------------|---------------------------|------------------|
| <u>Wages & Benefits</u> | | | | | | | | | |
| SALARIES & WAGES | \$358,600 | \$56,808 | \$10,651 | \$49,707 | | | \$3,550 | | \$237,884 |
| FRINGE BENEFITS | \$91,400 | \$14,479 | \$2,715 | \$12,669 | | | \$905 | | \$60,632 |
| <u>Other Expense and Cost</u> | | | | | | | | | |
| Overtime | \$3,700 | \$586 | \$110 | \$513 | | | \$37 | | \$2,454 |
| Class / Professional Development | \$1,000 | \$158 | \$30 | \$139 | | | \$10 | | \$663 |
| Contracted Servs - Grounds | \$356,600 | | \$35,660 | \$35,660 | | \$35,660 | \$3,566 | \$106,980 | \$139,074 |
| Refuse Dump Fees | \$2,000 | \$317 | \$59 | \$277 | | | \$20 | | \$1,327 |
| Uniform Rental | \$3,100 | \$491 | \$92 | \$430 | | | \$31 | | \$2,056 |
| Equipment Parts | \$1,500 | | \$105 | \$390 | | \$150 | \$15 | | \$840 |
| Maintenance Supplies | \$20,500 | | \$1,435 | \$5,330 | | \$2,050 | \$205 | | \$11,480 |
| Departmental Expenditures | \$838,400 | \$72,839 | \$50,857 | \$105,115 | | \$37,860 | \$8,339 | \$106,980 | \$456,410 |
| Additions: 1st | | | | | | | | | |
| Other | \$128,323 | \$128,323 | | | | | | | |
| Functional Cost | \$966,723 | \$201,162 | \$50,857 | \$105,115 | | \$37,860 | \$8,339 | \$106,980 | \$456,410 |
| Reallocate Admin | | (\$201,162) | \$13,363 | \$27,620 | | \$9,948 | \$2,191 | \$28,111 | \$119,929 |
| Allocable Costs | \$966,723 | | \$64,220 | \$132,735 | | \$47,808 | \$10,530 | \$135,091 | \$576,339 |
| 1st Allocation | \$966,723 | | \$64,220 | \$132,735 | | \$47,808 | \$10,530 | \$135,091 | \$576,339 |
| Additions: 2nd | | | | | | | | | |
| Other | \$47,689 | \$47,689 | | | | | | | |
| Functional Cost | \$47,689 | \$47,689 | | | | | | | |
| Reallocate Admin | | (\$47,689) | \$3,168 | \$6,548 | | \$2,358 | \$519 | \$6,664 | \$28,432 |
| Allocable Costs | \$47,689 | | \$3,168 | \$6,548 | | \$2,358 | \$519 | \$6,664 | \$28,432 |
| 2nd Allocation | \$47,689 | | \$3,168 | \$6,548 | | \$2,358 | \$519 | \$6,664 | \$28,432 |
| Total allocated | \$1,014,412 | | \$67,388 | \$139,283 | | \$50,166 | \$11,049 | \$141,755 | \$604,771 |

Prks & OS - Hort Srvs
Detail allocation of
City Hall

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Attorney | 700 | 1.986 % | \$1,275 | | \$1,275 | | \$1,275 |
| City Manager - Admin | 3,500 | 9.929 % | \$6,377 | | \$6,377 | | \$6,377 |
| CPDS - Executive | 3,450 | 9.788 % | \$6,286 | | \$6,286 | | \$6,286 |
| Finance - Admin | 3,600 | 10.213 % | \$6,559 | | \$6,559 | | \$6,559 |
| Human Resources | 1,200 | 3.404 % | \$2,186 | | \$2,186 | | \$2,186 |
| IT - Operations | 2,200 | 6.241 % | \$4,008 | | \$4,008 | | \$4,008 |
| Office of Chief - Mgmt & Support | 13,200 | 37.448 % | \$24,049 | | \$24,049 | | \$24,049 |
| Rec and Parks - Admin | 3,550 | 10.071 % | \$6,468 | | \$6,468 | | \$6,468 |
| Public Works - Mgmt & Support | 718 | 2.037 % | \$1,308 | | \$1,308 | | \$1,308 |
| Traffic and Transportation | 977 | 2.772 % | \$1,780 | | \$1,780 | \$989 | \$2,769 |
| Engineering | 395 | 1.121 % | \$720 | | \$720 | \$400 | \$1,120 |
| Water | 646 | 1.833 % | \$1,177 | | \$1,177 | \$654 | \$1,831 |
| Sewer | 215 | 0.610 % | \$392 | | \$392 | \$218 | \$610 |
| Stormwater Mgmt | 898 | 2.547 % | \$1,635 | | \$1,635 | \$907 | \$2,542 |
| Total | 35,249 | 100.000 % | \$64,220 | | \$64,220 | \$3,168 | \$67,388 |

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Prks & OS - Hort Srvs
Detail allocation of
Civic Center

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Fac Civic Ctr Complex | 1,000,000.0000 | 100.000 % | \$132,735 | | \$132,735 | \$6,548 | \$139,283 |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$132,735</u> | | <u>\$132,735</u> | <u>\$6,548</u> | <u>\$139,283</u> |

(A) Alloc basis: Direct Allocation to Civic Center

Source:

Prks & OS - Hort Srvs
Detail allocation of
Senior Center

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Sr Citz Srvs Sr. Ctr. Ops | 1,000,000.0000 | 100.000 % | | | | | |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | | | | | |

(A) Alloc basis: Direct Allocation to Senior Center

Source:

Prks & OS - Hort Srvs
Detail allocation of
Swim Center

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Fac Swim Ctr | 1,000,000 | 100.000 % | \$47,808 | | \$47,808 | \$2,358 | \$50,166 |
| Other | 0 | | | | | | |
| Total | <u>1,000,000</u> | <u>100.000 %</u> | <u>\$47,808</u> | | <u>\$47,808</u> | <u>\$2,358</u> | <u>\$50,166</u> |

(A) Alloc basis: Direct Allocation to Swim Center

Source:

Prks & OS - Hort Srvs
Detail allocation of
Rec Center (large)

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Fac Twinbrook Comm Rec Ctr | 1 | 25.000 % | \$2,633 | | \$2,633 | \$130 | \$2,763 |
| Fac Thomas Farm Comm Ctr | 1 | 25.000 % | \$2,633 | | \$2,633 | \$130 | \$2,763 |
| Fac Lincoln Park comm Ctr | 1 | 25.000 % | \$2,633 | | \$2,633 | \$130 | \$2,763 |
| Fac Croydon Creek Nature Ctr | 1 | 25.000 % | \$2,631 | | \$2,631 | \$129 | \$2,760 |
| Total | 4 | 100.000 % | \$10,530 | | \$10,530 | \$519 | \$11,049 |

(A) Alloc basis: Equal Distribution to Twinbrook, Thomas Farm, Lincoln Park, and Croydon Centers

Source: Facilities Department

Prks & OS - Hort Srvs
Detail allocation of
Rec Center (other)

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Other | 1 | 100.000 % | \$135,091 | | \$135,091 | \$6,664 | \$141,755 |
| Total | 1 | 100.000 % | \$135,091 | | \$135,091 | \$6,664 | \$141,755 |

(A) Alloc basis: Direct Allocation to Other

Source:

Prks & OS - Hort Srvs
Detail allocation of
Other

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Other | 1 | 100.000 % | \$576,339 | | \$576,339 | \$28,432 | \$604,771 |
| Total | 1 | 100.000 % | \$576,339 | | \$576,339 | \$28,432 | \$604,771 |

(A) Alloc basis: Direct Allocation to Other

Source:

Prks & OS - Hort Srvs
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>City Hall</u> | <u>Civic Center</u> | <u>Senior Center</u> | <u>Swim Center</u> | <u>Rec Center (large)</u> | <u>Rec Center (other)</u> | <u>Other</u> |
|----------------------------------|--------------------|------------------|---------------------|----------------------|--------------------|---------------------------|---------------------------|------------------|
| City Attorney | \$1,275 | \$1,275 | | | | | | |
| Human Resources | \$2,186 | \$2,186 | | | | | | |
| IT - Operations | \$4,008 | \$4,008 | | | | | | |
| City Manager - Admin | \$6,377 | \$6,377 | | | | | | |
| CPDS - Executive | \$6,286 | \$6,286 | | | | | | |
| Finance - Admin | \$6,559 | \$6,559 | | | | | | |
| Rec and Parks - Admin | \$6,468 | \$6,468 | | | | | | |
| Office of Chief - Mgmt & Support | \$24,049 | \$24,049 | | | | | | |
| Public Works - Mgmt & Support | \$1,308 | \$1,308 | | | | | | |
| Traffic and Transportation | \$2,769 | \$2,769 | | | | | | |
| Engineering | \$1,120 | \$1,120 | | | | | | |
| Fac Civic Ctr Complex | \$139,283 | | \$139,283 | | | | | |
| Fac Lincoln Park comm Ctr | \$2,763 | | | | | \$2,763 | | |
| Fac Twinbrook Comm Rec Ctr | \$2,763 | | | | | \$2,763 | | |
| Fac Croydon Creek Nature Ctr | \$2,760 | | | | | \$2,760 | | |
| Fac Thomas Farm Comm Ctr | \$2,763 | | | | | \$2,763 | | |
| Sr Citz Srvs Sr. Ctr. Ops | | | | | | | | |
| Fac Swim Ctr | \$50,166 | | | | \$50,166 | | | |
| Water | \$1,831 | \$1,831 | | | | | | |
| Sewer | \$610 | \$610 | | | | | | |
| Stormwater Mgmt | \$2,542 | \$2,542 | | | | | | |
| Other | \$746,526 | | | | | | \$141,755 | \$604,771 |
| Total | \$1,014,412 | \$67,388 | \$139,283 | | \$50,166 | \$11,049 | \$141,755 | \$604,771 |

Prks & OS - Parks West Srvs
Costs to be allocated

| | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|---------------------------------------|-----------------------|-----------------------|------------------|------------------|
| Expenditures Per Financial Statement: | \$514,400 | | | \$514,400 |
| Allocated additions: | | | | |
| 1104502101 - Human Resources | \$20,230 | \$5,359 | \$25,589 | |
| 1105500101 - City Manager - Admin | \$3,053 | \$1,040 | \$4,093 | |
| 1107000100 - Finance - Admin | \$22,504 | \$5,177 | \$27,681 | |
| 1109000101 - Rec and Parks - Admin | \$4,350 | \$1,797 | \$6,147 | |
| 1109007501 - Prks & OS - Admin | \$21,717 | \$22,219 | \$43,936 | |
| 1109500100 - Non-Departmental | \$6,424 | \$204 | \$6,628 | |
| Total allocated additions: | <u>\$78,278</u> | <u>\$35,796</u> | <u>\$114,074</u> | <u>\$114,074</u> |
| Total to be allocated | <u>\$592,678</u> | <u>\$35,796</u> | | <u>\$628,474</u> |

Prks & OS - Parks West Srvs
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>Senior Center</u> | <u>City Hall</u> | <u>Maint. Complex</u> | <u>Swim Center</u> | <u>Rec. Center (Large)</u> | <u>Rec Center (other)</u> | <u>Other</u> |
|----------------------------------|------------------|----------------------------|----------------------|------------------|-----------------------|--------------------|--------------------------------|---------------------------|------------------|
| Wages & Benefits | | | | | | | | | |
| SALARIES & WAGES | \$345,000 | \$48,300 | \$6,900 | \$3,450 | \$3,450 | \$10,350 | \$3,450 | \$3,450 | \$265,650 |
| FRINGE BENEFITS | \$94,900 | \$13,286 | \$1,898 | \$949 | \$949 | \$2,847 | \$949 | \$949 | \$73,073 |
| Other Expense and Cost | | | | | | | | | |
| Overtime | \$5,000 | \$700 | \$100 | \$50 | \$50 | \$150 | \$50 | \$50 | \$3,850 |
| Class / Professional Development | \$1,000 | \$140 | \$20 | \$10 | \$10 | \$30 | \$10 | \$10 | \$770 |
| Contracted Servs - Buildings | \$300 | \$42 | \$6 | \$3 | \$3 | \$9 | \$3 | \$3 | \$231 |
| Contracted Servs - Grounds | \$44,400 | | \$2,220 | | | \$4,440 | | \$1,776 | \$35,964 |
| Refuse Dump Fees | \$800 | \$112 | \$16 | \$8 | \$8 | \$24 | \$8 | \$8 | \$616 |
| Uniform Rental | \$2,400 | \$336 | \$48 | \$24 | \$24 | \$72 | \$24 | \$24 | \$1,848 |
| Heavy Equipment Rental | \$400 | \$56 | \$8 | \$4 | \$4 | \$12 | \$4 | \$4 | \$308 |
| Equipment Parts | \$4,000 | | \$320 | | | \$400 | | \$160 | \$3,120 |
| Maintenance Supplies | \$15,800 | | \$1,264 | | | \$1,580 | | \$632 | \$12,324 |
| Chemicals | \$200 | \$28 | \$4 | \$2 | \$2 | \$6 | \$2 | \$2 | \$154 |
| Purchased Unfrms / Stf Tshrts | \$200 | \$28 | \$4 | \$2 | \$2 | \$6 | \$2 | \$2 | \$154 |
| Departmental Expenditures | \$514,400 | \$63,028 | \$12,808 | \$4,502 | \$4,502 | \$19,926 | \$4,502 | \$7,070 | \$398,062 |
| Additions: 1st | | | | | | | | | |
| Other | \$78,278 | \$78,278 | | | | | | | |
| Functional Cost | \$592,678 | \$141,306 | \$12,808 | \$4,502 | \$4,502 | \$19,926 | \$4,502 | \$7,070 | \$398,062 |
| Reallocate Admin | | (\$141,306) | \$4,010 | \$1,409 | \$1,409 | \$6,238 | \$1,409 | \$2,213 | \$124,618 |
| Allocable Costs | \$592,678 | | \$16,818 | \$5,911 | \$5,911 | \$26,164 | \$5,911 | \$9,283 | \$522,680 |
| 1st Allocation | \$592,678 | | \$16,818 | \$5,911 | \$5,911 | \$26,164 | \$5,911 | \$9,283 | \$522,680 |
| Additions: 2nd | | | | | | | | | |
| Other | \$35,796 | \$35,796 | | | | | | | |
| Functional Cost | \$35,796 | \$35,796 | | | | | | | |
| Reallocate Admin | | (\$35,796) | \$1,016 | \$357 | \$357 | \$1,580 | \$357 | \$561 | \$31,568 |
| Allocable Costs | \$35,796 | | \$1,016 | \$357 | \$357 | \$1,580 | \$357 | \$561 | \$31,568 |
| 2nd Allocation | \$35,796 | | \$1,016 | \$357 | \$357 | \$1,580 | \$357 | \$561 | \$31,568 |
| Total allocated | \$628,474 | | \$17,834 | \$6,268 | \$6,268 | \$27,744 | \$6,268 | \$9,844 | \$554,248 |

Prks & OS - Parks West Srvs
Detail allocation of
Senior Center

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Sr Citz Srvs Sr. Ctr. Ops | 1,000,000.0000 | 100.000 % | \$16,818 | | \$16,818 | \$1,016 | \$17,834 |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$16,818</u> | | <u>\$16,818</u> | <u>\$1,016</u> | <u>\$17,834</u> |

(A) Alloc basis: Direct Allocation to Senior Center

Source:

Prks & OS - Parks West Srvs
Detail allocation of
City Hall

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Attorney | 700 | 1.986 % | \$117 | | \$117 | | \$117 |
| City Manager - Admin | 3,500 | 9.929 % | \$587 | | \$587 | | \$587 |
| CPDS - Executive | 3,450 | 9.788 % | \$579 | | \$579 | | \$579 |
| Finance - Admin | 3,600 | 10.213 % | \$604 | | \$604 | | \$604 |
| Human Resources | 1,200 | 3.404 % | \$201 | | \$201 | | \$201 |
| IT - Operations | 2,200 | 6.241 % | \$369 | | \$369 | | \$369 |
| Office of Chief - Mgmt & Support | 13,200 | 37.448 % | \$2,214 | | \$2,214 | | \$2,214 |
| Rec and Parks - Admin | 3,550 | 10.071 % | \$595 | | \$595 | | \$595 |
| Public Works - Mgmt & Support | 718 | 2.037 % | \$120 | | \$120 | | \$120 |
| Traffic and Transportation | 977 | 2.772 % | \$164 | | \$164 | \$111 | \$275 |
| Engineering | 395 | 1.121 % | \$66 | | \$66 | \$45 | \$111 |
| Water | 646 | 1.833 % | \$108 | | \$108 | \$74 | \$182 |
| Sewer | 215 | 0.610 % | \$36 | | \$36 | \$25 | \$61 |
| Stormwater Mgmt | 898 | 2.547 % | \$151 | | \$151 | \$102 | \$253 |
| Total | 35,249 | 100.000 % | \$5,911 | | \$5,911 | \$357 | \$6,268 |

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Prks & OS - Parks West Srvs
Detail allocation of
Maint. Complex

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Finance - Admin | 6,000 | 17.752 % | \$1,049 | | \$1,049 | | \$1,049 |
| Human Resources | 100 | 0.296 % | \$17 | | \$17 | | \$17 |
| IT - Operations | 100 | 0.296 % | \$17 | | \$17 | | \$17 |
| Rec and Parks - Admin | 7,000 | 20.711 % | \$1,224 | | \$1,224 | | \$1,224 |
| Water | 2,540 | 7.515 % | \$444 | | \$444 | \$68 | \$512 |
| Sewer | 2,371 | 7.015 % | \$415 | | \$415 | \$63 | \$478 |
| Refuse | 4,374 | 12.941 % | \$765 | | \$765 | \$116 | \$881 |
| Stormwater Mgmt | 734 | 2.172 % | \$128 | | \$128 | \$20 | \$148 |
| Fleet Services | 7,192 | 21.279 % | \$1,258 | | \$1,258 | | \$1,258 |
| Ops and Maintenance | 3,388 | 10.023 % | \$594 | | \$594 | \$90 | \$684 |
| Total | <u>33,799</u> | <u>100.000 %</u> | <u>\$5,911</u> | | <u>\$5,911</u> | <u>\$357</u> | <u>\$6,268</u> |

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Prks & OS - Parks West Srvs
Detail allocation of
Swim Center

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Fac Swim Ctr | 1,000,000.0000 | 100.000 % | \$26,164 | | \$26,164 | \$1,580 | \$27,744 |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$26,164</u> | | <u>\$26,164</u> | <u>\$1,580</u> | <u>\$27,744</u> |

(A) Alloc basis: Direct Allocation to Swim Center

Source:

Prks & OS - Parks West Srvs
Detail allocation of
Rec. Center (Large)

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Fac Twinbrook Comm Rec Ctr | 1 | 25.000 % | \$1,478 | | \$1,478 | \$89 | \$1,567 |
| Fac Thomas Farm Comm Ctr | 1 | 25.000 % | \$1,478 | | \$1,478 | \$89 | \$1,567 |
| Fac Lincoln Park comm Ctr | 1 | 25.000 % | \$1,478 | | \$1,478 | \$89 | \$1,567 |
| Fac Croydon Creek Nature Ctr | 1 | 25.000 % | \$1,477 | | \$1,477 | \$90 | \$1,567 |
| Total | 4 | 100.000 % | \$5,911 | | \$5,911 | \$357 | \$6,268 |

(A) Alloc basis: Equal Distribution to Twinbrook, Thomas Farm, Lincoln Park, and Croydon Centers

Source: Facilities Department

Prks & OS - Parks West Srvs
Detail allocation of
Rec Center (other)

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Other | 1 | 100.000 % | \$9,283 | | \$9,283 | \$561 | \$9,844 |
| Total | 1 | 100.000 % | \$9,283 | | \$9,283 | \$561 | \$9,844 |

(A) Alloc basis: Direct Allocation to Other

Source:

Prks & OS - Parks West Srvs
Detail allocation of
Other

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Other | 1 | 100.000 % | \$522,680 | | \$522,680 | \$31,568 | \$554,248 |
| Total | 1 | 100.000 % | \$522,680 | | \$522,680 | \$31,568 | \$554,248 |

(A) Alloc basis: Direct Allocation to Other

Source:

Prks & OS - Parks West Srvs
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>Senior Center</u> | <u>City Hall</u> | <u>Maint. Complex</u> | <u>Swim Center</u> | <u>Rec. Center (Large)</u> | <u>Rec Center (other)</u> | <u>Other</u> |
|----------------------------------|------------------|----------------------|------------------|-----------------------|--------------------|----------------------------|---------------------------|------------------|
| City Attorney | \$117 | | \$117 | | | | | |
| Human Resources | \$218 | | \$201 | \$17 | | | | |
| IT - Operations | \$386 | | \$369 | \$17 | | | | |
| City Manager - Admin | \$587 | | \$587 | | | | | |
| CPDS - Executive | \$579 | | \$579 | | | | | |
| Finance - Admin | \$1,653 | | \$604 | \$1,049 | | | | |
| Rec and Parks - Admin | \$1,819 | | \$595 | \$1,224 | | | | |
| Office of Chief - Mgmt & Support | \$2,214 | | \$2,214 | | | | | |
| Public Works - Mgmt & Support | \$120 | | \$120 | | | | | |
| Fleet Services | \$1,258 | | | \$1,258 | | | | |
| Traffic and Transportation | \$275 | | \$275 | | | | | |
| Ops and Maintenance | \$684 | | | \$684 | | | | |
| Engineering | \$111 | | \$111 | | | | | |
| Fac Lincoln Park comm Ctr | \$1,567 | | | | | \$1,567 | | |
| Fac Twinbrook Comm Rec Ctr | \$1,567 | | | | | \$1,567 | | |
| Fac Croydon Creek Nature Ctr | \$1,567 | | | | | \$1,567 | | |
| Fac Thomas Farm Comm Ctr | \$1,567 | | | | | \$1,567 | | |
| Sr Citz Srvs Sr. Ctr. Ops | \$17,834 | \$17,834 | | | | | | |
| Fac Swim Ctr | \$27,744 | | | | \$27,744 | | | |
| Water | \$694 | | \$182 | \$512 | | | | |
| Sewer | \$539 | | \$61 | \$478 | | | | |
| Refuse | \$881 | | | \$881 | | | | |
| Stormwater Mgmt | \$401 | | \$253 | \$148 | | | | |
| Other | \$564,092 | | | | | | \$9,844 | \$554,248 |
| Total | \$628,474 | \$17,834 | \$6,268 | \$6,268 | \$27,744 | \$6,268 | \$9,844 | \$554,248 |

Prks & OS - Parks East Srvs
Costs to be allocated

| | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|---------------------------------------|-------------------------|------------------------|------------------|-------------------------|
| Expenditures Per Financial Statement: | \$458,200 | | | \$458,200 |
| Allocated additions: | | | | |
| 1104502101 - Human Resources | \$16,437 | \$4,354 | \$20,791 | |
| 1105500101 - City Manager - Admin | \$2,480 | \$845 | \$3,325 | |
| 1107000100 - Finance - Admin | \$27,616 | \$6,976 | \$34,592 | |
| 1109000101 - Rec and Parks - Admin | \$4,350 | \$1,797 | \$6,147 | |
| 1109007501 - Prks & OS - Admin | \$23,979 | \$24,534 | \$48,513 | |
| 1108500803 - Fleet Services | \$76,389 | \$7,471 | \$83,860 | |
| 1109500100 - Non-Departmental | \$5,722 | \$182 | \$5,904 | |
| Total allocated additions: | <u>\$156,973</u> | <u>\$46,159</u> | <u>\$203,132</u> | <u>\$203,132</u> |
| Total to be allocated | <u><u>\$615,173</u></u> | <u><u>\$46,159</u></u> | | <u><u>\$661,332</u></u> |

Prks & OS - Parks East Srvs
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>City Hall</u> | <u>Maintenance Complex</u> | <u>Civic Center</u> | <u>Water Plant</u> | <u>Senior Center</u> | <u>Rec Center (large)</u> | <u>Rec Center (other)</u> | <u>Other</u> |
|--------------------------------------|------------------|----------------------------|------------------|--------------------------------|---------------------|--------------------|----------------------|-------------------------------|-------------------------------|------------------|
| <u>Wages & Benefits</u> | | | | | | | | | | |
| SALARIES & WAGES | \$291,800 | \$43,770 | | | \$2,918 | | | \$2,918 | \$2,918 | \$239,276 |
| FRINGE BENEFITS | \$75,700 | \$11,355 | | | \$757 | | | \$757 | \$757 | \$62,074 |
| <u>Other Expense and Cost</u> | | | | | | | | | | |
| Overtime | \$8,400 | \$1,260 | | | \$84 | | | \$84 | \$84 | \$6,888 |
| Class / Professional Development | \$1,000 | \$150 | | | \$10 | | | \$10 | \$10 | \$820 |
| Contracted Servs - Grounds | \$50,500 | | \$4,988 | \$4,988 | \$4,988 | \$4,988 | \$4,988 | \$3,741 | \$3,741 | \$18,078 |
| Refuse Dump Fees | \$1,000 | \$150 | | | \$10 | | | \$10 | \$10 | \$820 |
| Uniform Rental | \$2,400 | \$360 | | | \$24 | | | \$24 | \$24 | \$1,968 |
| Equipment Parts | \$6,500 | | | | | | | \$2,167 | | \$4,333 |
| Maintenance Supplies | \$20,900 | | | | | | | \$6,967 | | \$13,933 |
| Departmental Expenditures | \$458,200 | \$57,045 | \$4,988 | \$4,988 | \$8,791 | \$4,988 | \$4,988 | \$16,678 | \$7,544 | \$348,190 |
| Additions: 1st | | | | | | | | | | |
| Other | \$156,973 | \$156,973 | | | | | | | | |
| Functional Cost | \$615,173 | \$214,018 | \$4,988 | \$4,988 | \$8,791 | \$4,988 | \$4,988 | \$16,678 | \$7,544 | \$348,190 |
| Reallocate Admin | | (\$214,018) | \$2,661 | \$2,661 | \$4,690 | \$2,661 | \$2,661 | \$8,898 | \$4,025 | \$185,761 |
| Allocable Costs | \$615,173 | | \$7,649 | \$7,649 | \$13,481 | \$7,649 | \$7,649 | \$25,576 | \$11,569 | \$533,951 |
| 1st Allocation | \$615,173 | | \$7,649 | \$7,649 | \$13,481 | \$7,649 | \$7,649 | \$25,576 | \$11,569 | \$533,951 |
| Additions: 2nd | | | | | | | | | | |
| Other | \$46,159 | \$46,159 | | | | | | | | |
| Functional Cost | \$46,159 | \$46,159 | | | | | | | | |
| Reallocate Admin | | (\$46,159) | \$574 | \$574 | \$1,012 | \$574 | \$574 | \$1,919 | \$868 | \$40,064 |
| Allocable Costs | \$46,159 | | \$574 | \$574 | \$1,012 | \$574 | \$574 | \$1,919 | \$868 | \$40,064 |
| 2nd Allocation | \$46,159 | | \$574 | \$574 | \$1,012 | \$574 | \$574 | \$1,919 | \$868 | \$40,064 |
| Total allocated | \$661,332 | | \$8,223 | \$8,223 | \$14,493 | \$8,223 | \$8,223 | \$27,495 | \$12,437 | \$574,015 |

Prks & OS - Parks East Srvs
Detail allocation of
City Hall

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Attorney | 700 | 1.986 % | \$152 | | \$152 | | \$152 |
| City Manager - Admin | 3,500 | 9.929 % | \$759 | | \$759 | | \$759 |
| CPDS - Executive | 3,450 | 9.788 % | \$749 | | \$749 | | \$749 |
| Finance - Admin | 3,600 | 10.213 % | \$781 | | \$781 | | \$781 |
| Human Resources | 1,200 | 3.404 % | \$260 | | \$260 | | \$260 |
| IT - Operations | 2,200 | 6.241 % | \$477 | | \$477 | | \$477 |
| Office of Chief - Mgmt & Support | 13,200 | 37.448 % | \$2,864 | | \$2,864 | | \$2,864 |
| Rec and Parks - Admin | 3,550 | 10.071 % | \$770 | | \$770 | | \$770 |
| Public Works - Mgmt & Support | 718 | 2.037 % | \$156 | | \$156 | | \$156 |
| Traffic and Transportation | 977 | 2.772 % | \$212 | | \$212 | \$179 | \$391 |
| Engineering | 395 | 1.121 % | \$86 | | \$86 | \$72 | \$158 |
| Water | 646 | 1.833 % | \$140 | | \$140 | \$118 | \$258 |
| Sewer | 215 | 0.610 % | \$47 | | \$47 | \$39 | \$86 |
| Stormwater Mgmt | 898 | 2.547 % | \$196 | | \$196 | \$166 | \$362 |
| Total | 35,249 | 100.000 % | \$7,649 | | \$7,649 | \$574 | \$8,223 |

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Prks & OS - Parks East Srvs
Detail allocation of
Maintenance Complex

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Finance - Admin | 6,000 | 17.752 % | \$1,358 | | \$1,358 | | \$1,358 |
| Human Resources | 100 | 0.296 % | \$23 | | \$23 | | \$23 |
| IT - Operations | 100 | 0.296 % | \$23 | | \$23 | | \$23 |
| Rec and Parks - Admin | 7,000 | 20.711 % | \$1,584 | | \$1,584 | | \$1,584 |
| Water | 2,540 | 7.515 % | \$575 | | \$575 | \$109 | \$684 |
| Sewer | 2,371 | 7.015 % | \$537 | | \$537 | \$102 | \$639 |
| Refuse | 4,374 | 12.941 % | \$990 | | \$990 | \$187 | \$1,177 |
| Stormwater Mgmt | 734 | 2.172 % | \$166 | | \$166 | \$31 | \$197 |
| Fleet Services | 7,192 | 21.279 % | \$1,628 | | \$1,628 | | \$1,628 |
| Ops and Maintenance | 3,388 | 10.023 % | \$765 | | \$765 | \$145 | \$910 |
| Total | <u>33,799</u> | <u>100.000 %</u> | <u>\$7,649</u> | | <u>\$7,649</u> | <u>\$574</u> | <u>\$8,223</u> |

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Prks & OS - Parks East Srvs
Detail allocation of
Civic Center

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Fac Civic Ctr Complex | 1,000,000.0000 | 100.000 % | \$13,481 | | \$13,481 | \$1,012 | \$14,493 |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$13,481</u> | | <u>\$13,481</u> | <u>\$1,012</u> | <u>\$14,493</u> |

(A) Alloc basis: Direct Allocation to Civic Center

Source:

Prks & OS - Parks East Srvs
Detail allocation of
Water Plant

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Water | 1,000,000.0000 | 100.000 % | \$7,649 | | \$7,649 | \$574 | \$8,223 |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$7,649</u> | | <u>\$7,649</u> | <u>\$574</u> | <u>\$8,223</u> |

(A) Alloc basis: Direct Allocation to Water Fund

Source:

Prks & OS - Parks East Srvs
Detail allocation of
Senior Center

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Sr Citz Srvs Sr. Ctr. Ops | 1,000,000.0000 | 100.000 % | \$7,649 | | \$7,649 | \$574 | \$8,223 |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$7,649</u> | | <u>\$7,649</u> | <u>\$574</u> | <u>\$8,223</u> |

(A) Alloc basis: Direct Allocation to Senior Center

Source:

Prks & OS - Parks East Srvs
Detail allocation of
Rec Center (large)

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Fac Twinbrook Comm Rec Ctr | 1 | 25.000 % | \$6,394 | | \$6,394 | \$480 | \$6,874 |
| Fac Thomas Farm Comm Ctr | 1 | 25.000 % | \$6,394 | | \$6,394 | \$480 | \$6,874 |
| Fac Lincoln Park comm Ctr | 1 | 25.000 % | \$6,394 | | \$6,394 | \$480 | \$6,874 |
| Fac Croydon Creek Nature Ctr | 1 | 25.000 % | \$6,394 | | \$6,394 | \$479 | \$6,873 |
| Total | 4 | 100.000 % | \$25,576 | | \$25,576 | \$1,919 | \$27,495 |

(A) Alloc basis: Equal Distribution to Twinbrook, Thomas Farm, Lincoln Park, and Croydon Centers

Source: Facilities Department

Prks & OS - Parks East Srvs
Detail allocation of
Rec Center (other)

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Other | 1 | 100.000 % | \$11,569 | | \$11,569 | \$868 | \$12,437 |
| Total | 1 | 100.000 % | \$11,569 | | \$11,569 | \$868 | \$12,437 |

(A) Alloc basis: Direct Allocation to Other

Source:

Prks & OS - Parks East Srvs
Detail allocation of
Other

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Other | 1 | 100.000 % | \$533,951 | | \$533,951 | \$40,064 | \$574,015 |
| Total | 1 | 100.000 % | \$533,951 | | \$533,951 | \$40,064 | \$574,015 |

(A) Alloc basis: Direct Allocation to Other

Source:

Prks & OS - Parks East Srvs
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>City Hall</u> | <u>Maintenance Complex</u> | <u>Civic Center</u> | <u>Water Plant</u> | <u>Senior Center</u> | <u>Rec Center (large)</u> | <u>Rec Center (other)</u> | <u>Other</u> |
|----------------------------------|------------------|------------------|--------------------------------|---------------------|--------------------|----------------------|---------------------------|---------------------------|------------------|
| City Attorney | \$152 | \$152 | | | | | | | |
| Human Resources | \$283 | \$260 | \$23 | | | | | | |
| IT - Operations | \$500 | \$477 | \$23 | | | | | | |
| City Manager - Admin | \$759 | \$759 | | | | | | | |
| CPDS - Executive | \$749 | \$749 | | | | | | | |
| Finance - Admin | \$2,139 | \$781 | \$1,358 | | | | | | |
| Rec and Parks - Admin | \$2,354 | \$770 | \$1,584 | | | | | | |
| Office of Chief - Mgmt & Support | \$2,864 | \$2,864 | | | | | | | |
| Public Works - Mgmt & Support | \$156 | \$156 | | | | | | | |
| Fleet Services | \$1,628 | | \$1,628 | | | | | | |
| Traffic and Transportation | \$391 | \$391 | | | | | | | |
| Ops and Maintenance | \$910 | | \$910 | | | | | | |
| Engineering | \$158 | \$158 | | | | | | | |
| Fac Civic Ctr Complex | \$14,493 | | | \$14,493 | | | | | |
| Fac Lincoln Park comm Ctr | \$6,874 | | | | | | \$6,874 | | |
| Fac Twinbrook Comm Rec Ctr | \$6,874 | | | | | | \$6,874 | | |
| Fac Croydon Creek Nature Ctr | \$6,873 | | | | | | \$6,873 | | |
| Fac Thomas Farm Comm Ctr | \$6,874 | | | | | | \$6,874 | | |
| Sr Citz Srvs Sr. Ctr. Ops | \$8,223 | | | | | \$8,223 | | | |
| Water | \$9,165 | \$258 | \$684 | | \$8,223 | | | | |
| Sewer | \$725 | \$86 | \$639 | | | | | | |
| Refuse | \$1,177 | | \$1,177 | | | | | | |
| Stormwater Mgmt | \$559 | \$362 | \$197 | | | | | | |
| Other | \$586,452 | | | | | | | \$12,437 | \$574,015 |
| Total | \$661,332 | \$8,223 | \$8,223 | \$14,493 | \$8,223 | \$8,223 | \$27,495 | \$12,437 | \$574,015 |

Prks & OS - ROW Srvs
Costs to be allocated

| | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Sub-total</u> | <u>Total</u> |
|---------------------------------------|-------------------------|------------------------|------------------|-------------------------|
| Expenditures Per Financial Statement: | \$460,300 | | | \$460,300 |
| Allocated additions: | | | | |
| 1104502101 - Human Resources | \$11,379 | \$3,014 | \$14,393 | |
| 1107500100 - IT - Operations | \$3,296 | \$567 | \$3,863 | |
| 1105500101 - City Manager - Admin | \$1,717 | \$585 | \$2,302 | |
| 1107000100 - Finance - Admin | \$18,582 | \$4,402 | \$22,984 | |
| 1109000101 - Rec and Parks - Admin | \$4,350 | \$1,797 | \$6,147 | |
| 1109007501 - Prks & OS - Admin | \$26,355 | \$26,964 | \$53,319 | |
| 1109500100 - Non-Departmental | \$5,748 | \$183 | \$5,931 | |
| Total allocated additions: | <u>\$71,427</u> | <u>\$37,512</u> | <u>\$108,939</u> | <u>\$108,939</u> |
| Total to be allocated | <u>\$531,727</u> | <u>\$37,512</u> | | <u>\$569,239</u> |

Prks & OS - ROW Srvs
Schedule of costs to be
allocated by function

| | <u>Total</u> | <u>General & Admin</u> | <u>City Hall</u> | <u>Maintenance Complex</u> | <u>Civic Center</u> | <u>Water Plant</u> | <u>Senior Center</u> | <u>Rec Center (large)</u> | <u>Rec Center (other)</u> | <u>Other</u> |
|--------------------------------------|------------------|----------------------------|------------------|--------------------------------|---------------------|--------------------|----------------------|-------------------------------|-------------------------------|------------------|
| <u>Wages & Benefits</u> | | | | | | | | | | |
| SALARIES & WAGES | \$225,100 | \$50,022 | | | | | | \$2,274 | \$2,274 | \$170,530 |
| FRINGE BENEFITS | \$54,900 | \$12,200 | | | | | | \$555 | \$555 | \$41,590 |
| <u>Other Expense and Cost</u> | | | | | | | | | | |
| Overtime | \$10,200 | \$2,267 | | | | | | \$103 | \$103 | \$7,727 |
| Class / Professional Development | \$900 | \$200 | | | | | | \$9 | \$9 | \$682 |
| Contracted Servs - Grounds | \$150,900 | | \$14,545 | \$14,545 | \$14,545 | \$14,545 | \$14,545 | \$10,908 | | \$67,267 |
| Refuse Dump Fees | \$8,000 | \$1,778 | | | | | | \$81 | \$81 | \$6,060 |
| Uniform Rental | \$1,600 | \$356 | | | | | | \$16 | \$16 | \$1,212 |
| Equipment Parts | \$4,000 | | | | | | | \$1,000 | \$1,000 | \$2,000 |
| Maintenance Supplies | \$4,700 | | | | | | | \$1,175 | \$1,175 | \$2,350 |
| Departmental Expenditures | \$460,300 | \$66,823 | \$14,545 | \$14,545 | \$14,545 | \$14,545 | \$14,545 | \$16,121 | \$5,213 | \$299,418 |
| Additions: 1st | | | | | | | | | | |
| Other | \$71,427 | \$71,427 | | | | | | | | |
| Functional Cost | \$531,727 | \$138,250 | \$14,545 | \$14,545 | \$14,545 | \$14,545 | \$14,545 | \$16,121 | \$5,213 | \$299,418 |
| Reallocate Admin | | (\$138,250) | \$5,110 | \$5,110 | \$5,110 | \$5,110 | \$5,110 | \$5,664 | \$1,832 | \$105,204 |
| Allocable Costs | \$531,727 | | \$19,655 | \$19,655 | \$19,655 | \$19,655 | \$19,655 | \$21,785 | \$7,045 | \$404,622 |
| 1st Allocation | \$531,727 | | \$19,655 | \$19,655 | \$19,655 | \$19,655 | \$19,655 | \$21,785 | \$7,045 | \$404,622 |
| Additions: 2nd | | | | | | | | | | |
| Other | \$37,512 | \$37,512 | | | | | | | | |
| Functional Cost | \$37,512 | \$37,512 | | | | | | | | |
| Reallocate Admin | | (\$37,512) | \$1,387 | \$1,387 | \$1,387 | \$1,387 | \$1,387 | \$1,537 | \$497 | \$28,543 |
| Allocable Costs | \$37,512 | | \$1,387 | \$1,387 | \$1,387 | \$1,387 | \$1,387 | \$1,537 | \$497 | \$28,543 |
| 2nd Allocation | \$37,512 | | \$1,387 | \$1,387 | \$1,387 | \$1,387 | \$1,387 | \$1,537 | \$497 | \$28,543 |
| Total allocated | \$569,239 | | \$21,042 | \$21,042 | \$21,042 | \$21,042 | \$21,042 | \$23,322 | \$7,542 | \$433,165 |

Prks & OS - ROW Srvs
Detail allocation of
City Hall

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|----------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| City Attorney | 700 | 1.986 % | \$390 | | \$390 | | \$390 |
| City Manager - Admin | 3,500 | 9.929 % | \$1,952 | | \$1,952 | | \$1,952 |
| CPDS - Executive | 3,450 | 9.788 % | \$1,924 | | \$1,924 | | \$1,924 |
| Finance - Admin | 3,600 | 10.213 % | \$2,007 | | \$2,007 | | \$2,007 |
| Human Resources | 1,200 | 3.404 % | \$669 | | \$669 | | \$669 |
| IT - Operations | 2,200 | 6.241 % | \$1,227 | | \$1,227 | | \$1,227 |
| Office of Chief - Mgmt & Support | 13,200 | 37.448 % | \$7,360 | | \$7,360 | | \$7,360 |
| Rec and Parks - Admin | 3,550 | 10.071 % | \$1,979 | | \$1,979 | | \$1,979 |
| Public Works - Mgmt & Support | 718 | 2.037 % | \$400 | | \$400 | | \$400 |
| Traffic and Transportation | 977 | 2.772 % | \$545 | | \$545 | \$433 | \$978 |
| Engineering | 395 | 1.121 % | \$220 | | \$220 | \$175 | \$395 |
| Water | 646 | 1.833 % | \$360 | | \$360 | \$286 | \$646 |
| Sewer | 215 | 0.610 % | \$120 | | \$120 | \$95 | \$215 |
| Stormwater Mgmt | 898 | 2.547 % | \$502 | | \$502 | \$398 | \$900 |
| Total | <u>35,249</u> | <u>100.000 %</u> | <u>\$19,655</u> | | <u>\$19,655</u> | <u>\$1,387</u> | <u>\$21,042</u> |

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Prks & OS - ROW Srvs
Detail allocation of
Maintenance Complex

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Finance - Admin | 6,000 | 17.752 % | \$3,489 | | \$3,489 | | \$3,489 |
| Human Resources | 100 | 0.296 % | \$58 | | \$58 | | \$58 |
| IT - Operations | 100 | 0.296 % | \$58 | | \$58 | | \$58 |
| Rec and Parks - Admin | 7,000 | 20.711 % | \$4,071 | | \$4,071 | | \$4,071 |
| Water | 2,540 | 7.515 % | \$1,477 | | \$1,477 | \$263 | \$1,740 |
| Sewer | 2,371 | 7.015 % | \$1,379 | | \$1,379 | \$245 | \$1,624 |
| Refuse | 4,374 | 12.941 % | \$2,544 | | \$2,544 | \$453 | \$2,997 |
| Stormwater Mgmt | 734 | 2.172 % | \$427 | | \$427 | \$76 | \$503 |
| Fleet Services | 7,192 | 21.279 % | \$4,182 | | \$4,182 | | \$4,182 |
| Ops and Maintenance | 3,388 | 10.023 % | \$1,970 | | \$1,970 | \$350 | \$2,320 |
| Total | <u>33,799</u> | <u>100.000 %</u> | <u>\$19,655</u> | | <u>\$19,655</u> | <u>\$1,387</u> | <u>\$21,042</u> |

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Prks & OS - ROW Srvs
Detail allocation of
Civic Center

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Fac Civic Ctr Complex | 1,000,000.0000 | 100.000 % | \$19,655 | | \$19,655 | \$1,387 | \$21,042 |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$19,655</u> | | <u>\$19,655</u> | <u>\$1,387</u> | <u>\$21,042</u> |

(A) Alloc basis: Direct Allocation to Civic Center

Source:

Prks & OS - ROW Srvs
Detail allocation of
Water Plant

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Water | 1,000,000.0000 | 100.000 % | \$19,655 | | \$19,655 | \$1,387 | \$21,042 |
| Other | 0.0100 | | | | | | |
| Total | <u>1,000,000.0100</u> | <u>100.000 %</u> | <u>\$19,655</u> | | <u>\$19,655</u> | <u>\$1,387</u> | <u>\$21,042</u> |

(A) Alloc basis: Direct Allocation to Water Fund

Source:

Prks & OS - ROW Srvs
Detail allocation of
Senior Center

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|---------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Sr Citz Srvs Sr. Ctr. Ops | 1,000,000 | 100.000 % | \$19,655 | | \$19,655 | \$1,387 | \$21,042 |
| Other | 0 | | | | | | |
| Total | <u>1,000,000</u> | <u>100.000 %</u> | <u>\$19,655</u> | | <u>\$19,655</u> | <u>\$1,387</u> | <u>\$21,042</u> |

(A) Alloc basis: Direct Allocation to Senior Center

Source:

Prks & OS - ROW Srvs
Detail allocation of
Rec Center (large)

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|------------------------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Fac Twinbrook Comm Rec Ctr | 1 | 25.000 % | \$5,446 | | \$5,446 | \$384 | \$5,830 |
| Fac Thomas Farm Comm Ctr | 1 | 25.000 % | \$5,446 | | \$5,446 | \$384 | \$5,830 |
| Fac Lincoln Park comm Ctr | 1 | 25.000 % | \$5,446 | | \$5,446 | \$384 | \$5,830 |
| Fac Croydon Creek Nature Ctr | 1 | 25.000 % | \$5,447 | | \$5,447 | \$385 | \$5,832 |
| Total | 4 | 100.000 % | \$21,785 | | \$21,785 | \$1,537 | \$23,322 |

(A) Alloc basis: Equal Distribution to Twinbrook, Thomas Farm, Lincoln Park, and Croydon Centers

Source: Facilities Department

Prks & OS - ROW Srvs
Detail allocation of
Rec Center (other)

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Other | 1 | 100.000 % | \$7,045 | | \$7,045 | \$497 | \$7,542 |
| Total | 1 | 100.000 % | \$7,045 | | \$7,045 | \$497 | \$7,542 |

(A) Alloc basis: Direct Allocation to Other

Source:

Prks & OS - ROW Srvs
Detail allocation of
Other

| User Department | <u>Allocation Units(A)</u> | <u>Allocated Percent</u> | <u>Gross Allocated</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-----------------|----------------------------|--------------------------|------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Other | 1 | 100.000 % | \$404,622 | | \$404,622 | \$28,543 | \$433,165 |
| Total | 1 | 100.000 % | \$404,622 | | \$404,622 | \$28,543 | \$433,165 |

(A) Alloc basis: Directo Allocation to Other

Source:

Prks & OS - ROW Srvs
Departmental Cost
Allocation Summary

| | <u>Total</u> | <u>City Hall</u> | <u>Maintenance Complex</u> | <u>Civic Center</u> | <u>Water Plant</u> | <u>Senior Center</u> | <u>Rec Center (large)</u> | <u>Rec Center (other)</u> | <u>Other</u> |
|----------------------------------|------------------|------------------|--------------------------------|---------------------|--------------------|----------------------|---------------------------|---------------------------|------------------|
| City Attorney | \$390 | \$390 | | | | | | | |
| Human Resources | \$727 | \$669 | \$58 | | | | | | |
| IT - Operations | \$1,285 | \$1,227 | \$58 | | | | | | |
| City Manager - Admin | \$1,952 | \$1,952 | | | | | | | |
| CPDS - Executive | \$1,924 | \$1,924 | | | | | | | |
| Finance - Admin | \$5,496 | \$2,007 | \$3,489 | | | | | | |
| Rec and Parks - Admin | \$6,050 | \$1,979 | \$4,071 | | | | | | |
| Office of Chief - Mgmt & Support | \$7,360 | \$7,360 | | | | | | | |
| Public Works - Mgmt & Support | \$400 | \$400 | | | | | | | |
| Fleet Services | \$4,182 | | \$4,182 | | | | | | |
| Traffic and Transportation | \$978 | \$978 | | | | | | | |
| Ops and Maintenance | \$2,320 | | \$2,320 | | | | | | |
| Engineering | \$395 | \$395 | | | | | | | |
| Fac Civic Ctr Complex | \$21,042 | | | \$21,042 | | | | | |
| Fac Lincoln Park comm Ctr | \$5,830 | | | | | | \$5,830 | | |
| Fac Twinbrook Comm Rec Ctr | \$5,830 | | | | | | \$5,830 | | |
| Fac Croydon Creek Nature Ctr | \$5,832 | | | | | | \$5,832 | | |
| Fac Thomas Farm Comm Ctr | \$5,830 | | | | | | \$5,830 | | |
| Sr Citz Srvs Sr. Ctr. Ops | \$21,042 | | | | | \$21,042 | | | |
| Water | \$23,428 | \$646 | \$1,740 | | \$21,042 | | | | |
| Sewer | \$1,839 | \$215 | \$1,624 | | | | | | |
| Refuse | \$2,997 | | \$2,997 | | | | | | |
| Stormwater Mgmt | \$1,403 | \$900 | \$503 | | | | | | |
| Other | \$440,707 | | | | | | | \$7,542 | \$433,165 |
| Total | \$569,239 | \$21,042 | \$21,042 | \$21,042 | \$21,042 | \$21,042 | \$23,322 | \$7,542 | \$433,165 |