FULL COST ALLOCATION PLAN

FY 2013 - 2014 Actuals

CITY OF LONG BEACH, CA

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1. EXECUTIVE SUMMARY

1. BACKGROUND

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

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

2. METHODOLOGY

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

These principles can be summarized in the following points:

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

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

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

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

(1) PROJECT STEPS

The summary steps to accomplish this study included:

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

3. SUMMARY

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

- Cost figures are based on Fiscal Year 2013 / 2014 Actual Expenditures,
- The allocation methodology is Full Cost, not Circular OMB A-87 Compliant,
- The results presented in this plan were derived using a double "step-down" allocation process.

2. READING THE PLAN

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

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

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

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

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

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

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

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

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

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

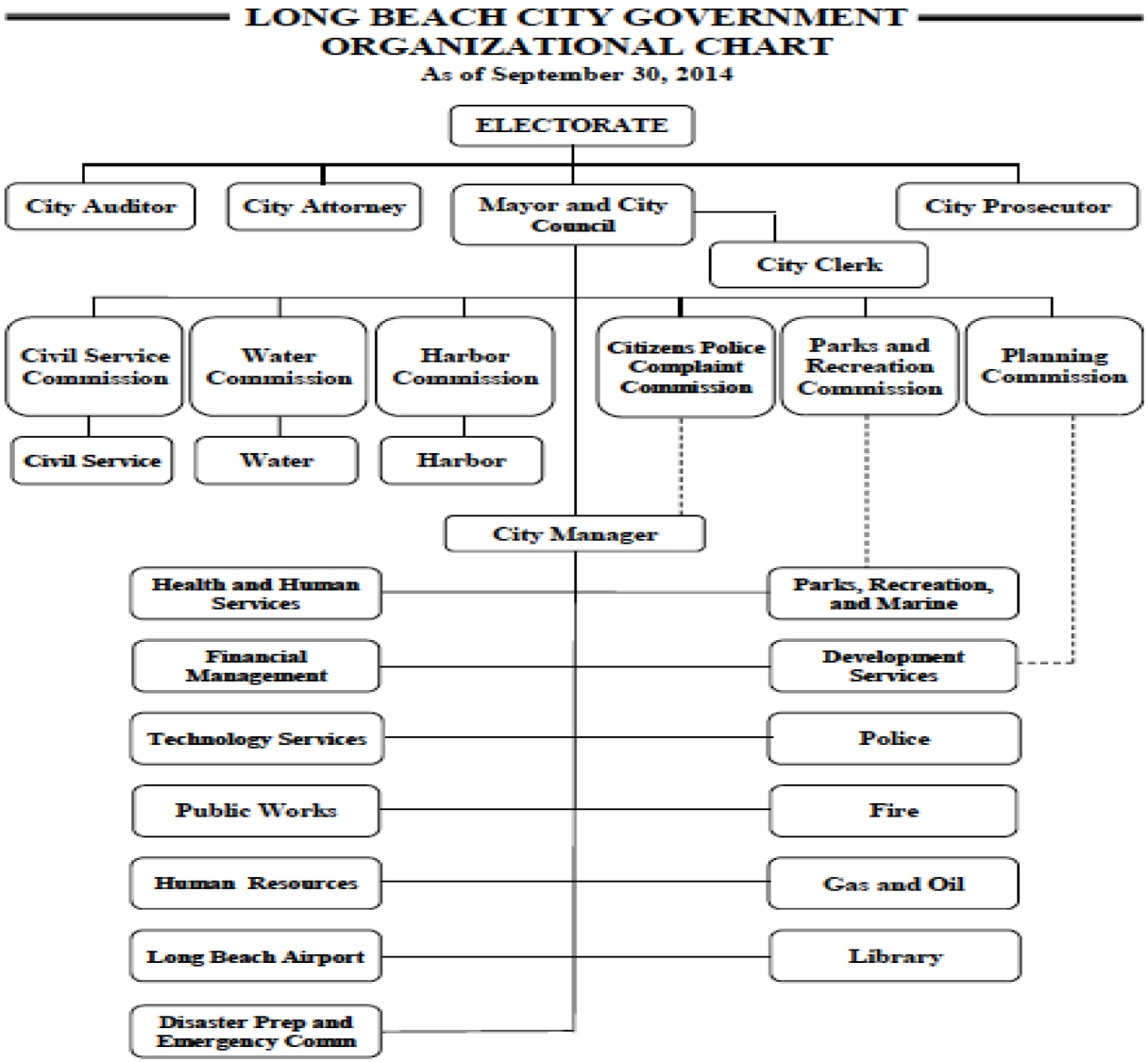
- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to, and shows the amount of allocations per pass.

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

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

3. ORGANIZATIONAL CHART

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


LONG BEACH CITY GOVERNMENT
ORGANIZATIONAL CHART
As of September 30, 2014
ELECTORATE
City Auditor
City Attorney
Mayor and City Council
City Prosecutor
City Clerk
Civil Service Commission
Water Commission
Harbor Commission
Citizens Police Complaint Commission
Parks and Recreation Commission
Planning Commission
Civil Service
Water
Harbor
City Manager
Health and Human Services
Parks, Recreation, and Marine
Financial Management
Development Services
Technology Services
Police
Public Works
Fire
Human Resources
Gas and Oil
Long Beach Airport
Library
Disaster Prep and Emergency Comm

4. SUMMARY OF OVERHEAD ALLOCATIONS BY DEPARTMENT

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

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPARTMENT

NAME	Airport	Auditor	City Clerk	City Manager	City Prosecutor
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ 6,184	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 30,847	$ 1,368	$ 1,157	$ 5,300	$ 9,832
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ 306,689
CITY AUDITOR (AU GP100)	$ 47,358	$ 667	$ 2,461	$ (10,396)	$ 4,565
CITY CLERK (CC GP100)	$ 84	$ -	$ -	$ -	$ 736
CITY MANAGER (CM GP100)	$ 44,998	$ 573	$ 6,098	$ 6,633	$ 3,794
CIVIL SERVICE (CS GP100)	$ 57,279	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 64,257	$ -	$ 1,668	$ 81,296	$ 291
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 55,253	$ 1,356	$ 3,649	$ 18,409	$ 4,204
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ 101	$ -	$ 5,296	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 24,236	$ 1,233	$ 3,284	$ 3,573	$ 8,175
FM CONTROLS BUREAU (FMB8 GP100)	$ 4,196	$ 122	$ 183	$ 1,811	$ 863
LAW (LW GP100)	$ 32,462	$ -	$ 2,484	$ -	$ 8,254
LEGISLATIVE (LD GP100)	$ 118,967	$ 4,541	$ 16,122	$ 17,537	$ 30,096
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ 73,848	$ -	$ -	$ 128,666	$ -
TECHNICAL SERVICES (TS IS385)	$ 17,219	$ 237	$ 1,313	$ 1,614	$ 2,301
Total Allocated	$ 571,003	$ 10,198	$ 44,603	$ 259,739	$ 379,801
Direct Bill Adjustments	$ 1,958	$ -	$ -	$ 44,500	$ -
Proposed Costs	**$ 572,961**	**$ 10,198**	**$ 44,603**	**$ 304,239**	**$ 379,801**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPARTMENT

NAME	Civil Service	Disaster Preparedness & Emergency Communications	Development Services	Fire
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ 10,319	$ 1,011,574
DISASTER MGMT DIVISION (FDB5 GP100)	$ 105	$ -	$ 53,874	$ 130,291
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ 103,529	$ 263,423
CITY AUDITOR (AU GP100)	$ 35	$ 133	$ 91,592	$ 87,027
CITY CLERK (CC GP100)	$ -	$ -	$ 51,822	$ -
CITY MANAGER (CM GP100)	$ 20	$ 14	$ 67,459	$ 328,715
CIVIL SERVICE (CS GP100)	$ -	$ -	$ 94,754	$ 292,416
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ 3,697,910
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 397	$ 71,626	$ 60,165
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 638	$ 372	$ 248,929	$ 76,746
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ 3,747
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 22	$ 8	$ 36,334	$ 177,049
FM CONTROLS BUREAU (FMB8 GP100)	$ 9	$ 5	$ 7,569	$ 12,806
LAW (LW GP100)	$ -	$ -	$ 345,174	$ -
LEGISLATIVE (LD GP100)	$ 80	$ 38	$ 178,351	$ 869,071
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 20	$ -	$ 51,278	$ 75,411
Total Allocated	$ 929	$ 967	$ 1,412,611	$ 7,086,351
Direct Bill Adjustments	$ -	$ -	$ 24,682	$ 5,694
Proposed Costs	**$ 929**	**$ 967**	**$ 1,437,292**	**$ 7,092,046**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPARTMENT

NAME	Financial Management	Gas & Oil	Harbor	Health & Human Services	Human Resources
BUILDING DEPRECIATION	$ 9,592	$ -	$ -	$ 341,488	$ -
EQUIPMENT DEPRECIATION	$ 60,911	$ -	$ -	$ 75,760	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 29,566	$ 56,601	$ 144,671	$ 92,339	$ 27,703
CIVIC CENTER AND ECOC COSTS	$ 497,227	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 20,434	$ 194,511	$ 567,099	$ 63,122	$ 17,705
CITY CLERK (CC GP100)	$ 5,897	$ 6,633	$ 1,481	$ 3,187	$ 8,038
CITY MANAGER (CM GP100)	$ 42,432	$ 99,847	$ 103,541	$ 138,080	$ 34,232
CIVIL SERVICE (CS GP100)	$ 59,625	$ 115,472	$ 257,086	$ 97,448	$ 24,069
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ 52,233	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 49,451	$ 126,712	$ 48,695	$ 57,319	$ 36,661
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 59,639	$ 76,280	$ 181,423	$ 167,137	$ 63,343
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 17	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 22,815	$ 53,778	$ 111,536	$ 74,371	$ 18,437
FM CONTROLS BUREAU (FMB8 GP100)	$ 2,640	$ 27,406	$ 28,806	$ 10,990	$ 2,637
LAW (LW GP100)	$ 154,008	$ 32,942	$ 93,856	$ 62,978	$ 24,238
LEGISLATIVE (LD GP100)	$ 111,989	$ 263,979	$ 410,618	$ 365,062	$ 90,503
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 80,299	$ 35,930	$ 22,202	$ 19,628	$ 20,071
Total Allocated	$ 1,258,777	$ 1,090,093	$ 1,971,013	$ 1,568,909	$ 367,637
Direct Bill Adjustments	$ -	$ 16,470	$ 1,557,830	$ (3,555)	$ -
Proposed Costs	**$ 1,258,777**	**$ 1,106,563**	**$ 3,528,843**	**$ 1,565,354**	**$ 367,637**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPARTMENT

NAME	Legislative	Library Services	Law	Police	Parks, Recreation, & Marine Department
BUILDING DEPRECIATION	$ -	$ 280,168	$ -	$ 1,975,360	$ 4,409,185
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ 1,955,140	$ 128,851
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 30,674	$ 12,310	$ 340,620	$ 115,436
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ 2,230,622	$ -
CITY AUDITOR (AU GP100)	$ 0	$ 14,608	$ 6,421	$ 207,696	$ 58,203
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ 16,963	$ -
CITY MANAGER (CM GP100)	$ 4	$ 48,517	$ 4,574	$ 761,442	$ 221,900
CIVIL SERVICE (CS GP100)	$ -	$ 45,677	$ -	$ 710,035	$ 137,336
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 1,131	$ 21,132	$ 5,856	$ 78,247	$ 80,048
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 454	$ 70,385	$ 5,906	$ 121,689	$ 278,170
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ 1,897	$ 4,826
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 2	$ 26,132	$ 9,855	$ 292,898	$ 119,517
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 2,707	$ 1,111	$ 29,980	$ 10,330
LAW (LW GP100)	$ -	$ 10,678	$ -	$ 55,824	$ 83,271
LEGISLATIVE (LD GP100)	$ 11	$ 128,271	$ 36,281	$ 1,437,736	$ 586,668
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ 35,309
TECHNICAL SERVICES (TS IS385)	$ -	$ 8,229	$ 4,077	$ 153,081	$ 52,691
Total Allocated	$ 1,602	$ 687,177	$ 86,393	$ 10,369,229	$ 6,321,741
Direct Bill Adjustments	$ -	$ -	$ -	$ 320,196	$ -
Proposed Costs	**$ 1,602**	**$ 687,177**	**$ 86,393**	**$ 10,689,426**	**$ 6,321,741**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPARTMENT

NAME	Public Works	Technology Services	Water Services	Sewer	Citywide Activities
BUILDING DEPRECIATION	$ 1,473,344	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ 126,491	$ 163,950	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 104,735	$ -	$ 48,673	$ 10,282	$ -
CIVIC CENTER AND ECOC COSTS	$ 237,998	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 168,872	$ 118	$ 63,169	$ 15,506	$ 287,395
CITY CLERK (CC GP100)	$ 1,874	$ -	$ 786	$ -	$ -
CITY MANAGER (CM GP100)	$ 192,102	$ -	$ 61,096	$ 12,347	$ 41,627
CIVIL SERVICE (CS GP100)	$ 213,602	$ -	$ 96,887	$ 23,155	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 288,805	$ -	$ 42,948	$ 6,264	$ 17,683
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 308,990	$ 1,006	$ 68,394	$ 14,947	$ 29,954
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 2,704	$ -	$ -	$ -	$ 5,009
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 103,468	$ -	$ 65,814	$ 13,300	$ 22,420
FM CONTROLS BUREAU (FMB8 GP100)	$ 14,788	$ 6	$ 7,835	$ 1,578	$ -
LAW (LW GP100)	$ 65,381	$ -	$ (166)	$ -	$ -
LEGISLATIVE (LD GP100)	$ 509,954	$ -	$ 242,293	$ 48,965	$ 110,054
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 1,544,581	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ 361,121	$ -	$ -	$ -	$ 18,817
TECHNICAL SERVICES (TS IS385)	$ 50,607	$ -	$ 14,239	$ 2,063	$ -
Total Allocated	$ 5,769,418	$ 165,079	$ 711,969	$ 148,407	$ 532,959
Direct Bill Adjustments	$ 8,243	$ -	$ 72,681	$ -	$ -
Proposed Costs	**$ 5,777,661**	**$ 165,079**	**$ 784,651**	**$ 148,407**	**$ 532,959**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY DEPARTMENT

NAME	Other	Subtotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	$ -	$ 8,489,137	$ -	$ -	$ 8,489,137
EQUIPMENT DEPRECIATION	$ -	$ 3,539,179	$ -	$ -	$ 3,539,179
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 1,246,384	$ 314,502	$ -	$ 1,560,886
CIVIC CENTER AND ECOC COSTS	$ 91,100	$ 3,730,589	$ -	$ -	$ 3,730,589
CITY AUDITOR (AU GP100)	$ -	$ 1,908,303	$ 104,580	$ -	$ 2,012,883
CITY CLERK (CC GP100)	$ 1,137	$ 98,637	$ 24,682	$ 3,042,292	$ 3,165,611
CITY MANAGER (CM GP100)	$ -	$ 2,220,044	$ -	$ 524,693	$ 2,744,737
CIVIL SERVICE (CS GP100)	$ -	$ 2,224,842	$ -	$ -	$ 2,224,842
FIRE ADMIN (FDB1+FDEO)	$ -	$ 3,697,910	$ -	$ -	$ 3,697,910
FM ADMIN (FMB1 GP100)	$ -	$ 52,233	$ -	$ -	$ 52,233
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 1,140,652	$ -	$ 1,433,021	$ 2,573,673
FM ACCOUNTING BUREAU (FMB2 GP100)	$ -	$ 1,857,273	$ -	$ -	$ 1,857,273
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ 23,597	$ -	$ -	$ 23,597
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 1,188,258	$ -	$ -	$ 1,188,258
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 168,378	$ -	$ -	$ 168,378
LAW (LW GP100)	$ -	$ 971,383	$ 1,614,937	$ -	$ 2,586,320
LEGISLATIVE (LD GP100)	$ -	$ 5,577,187	$ -	$ -	$ 5,577,187
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ 1,544,581	$ -	$ -	$ 1,544,581
PW ENGR ADMIN (PWENAD)	$ -	$ 617,761	$ -	$ -	$ 617,761
TECHNICAL SERVICES (TS IS385)	$ -	$ 612,511	$ -	$ -	$ 612,511
Total Allocated	$ 92,237	$ 40,908,841	$ 2,058,700	$ 5,000,005	$ 47,967,546
Direct Bill Adjustments	$ -	$ 2,048,700			
Proposed Costs	**$ 92,237**	**$ 42,957,541**	**$ 2,058,700**	**$ 5,000,005**	**$ 47,967,546**

5. SUMMARY OF OVERHEAD ALLOCATIONS BY FUND

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

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	CP201	CP201 (CIP)	CP202	CP202 (CIP)
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 14,624	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 66	$ 27,873	$ -	$ 2
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ 23,649	$ -	$ -
CIVIL SERVICE (CS GP100)	$ -	$ 31,833	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 47	$ 57,341	$ -	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 87,331	$ 2,534	$ 228	$ -
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 12,738	$ -	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 2	$ 2,183	$ -	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ 62,525	$ -	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ 190,646	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ 131,146	$ -	$ 12
TECHNICAL SERVICES (TS IS385)	$ -	$ 165	$ -	$ -
Total Allocated	$ 87,445	$ 557,257	$ 228	$ 14
Direct Bill Adjustments	$ -	$ -	$ -	$ -
Proposed Costs	**$ 87,445**	**$ 557,257**	**$ 228**	**$ 14**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	CP209	CP209 (CIP)	DS600	EF301
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ 48,568
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ -	$ 8,885	$ 2,425	$ 27,372
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ 6,633
CITY MANAGER (CM GP100)	$ -	$ 140	$ -	$ 89,356
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ 102,219
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 23,725	$ 5,074	$ 53,901
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 5,755	$ 653	$ 732	$ 67,040
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 76	$ -	$ 48,128
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 379	$ 104	$ 7,452
LAW (LW GP100)	$ -	$ -	$ -	$ 23,498
LEGISLATIVE (LD GP100)	$ -	$ 371	$ -	$ 236,243
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ 45,032	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ -	$ 31,556
Total Allocated	$ 5,755	$ 79,260	$ 8,336	$ 741,966
Direct Bill Adjustments	$ -	$ -	$ -	$ 13,406
Proposed Costs	**$ 5,755**	**$ 79,260**	**$ 8,336**	**$ 755,372**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	EF303	EF310	EF311	EF320
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 48,673	$ 10,282	$ 29,150
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 21,006	$ 63,169	$ 15,506	$ 26,581
CITY CLERK (CC GP100)	$ -	$ 786	$ -	$ 84
CITY MANAGER (CM GP100)	$ 17	$ 61,096	$ 12,347	$ 42,826
CIVIL SERVICE (CS GP100)	$ -	$ 96,887	$ 23,155	$ 53,257
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 42,948	$ 6,264	$ 19,886
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 155	$ 68,394	$ 14,947	$ 40,319
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 9	$ 65,814	$ 13,300	$ 23,067
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 7,835	$ 1,578	$ 3,315
LAW (LW GP100)	$ -	$ (166)	$ -	$ 32,462
LEGISLATIVE (LD GP100)	$ 46	$ 242,293	$ 48,965	$ 113,226
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 14,239	$ 2,063	$ 17,203
Total Allocated	$ 21,234	$ 711,969	$ 148,407	$ 401,376
Direct Bill Adjustments	$ -	$ 72,681	$ -	$ 1,958
Proposed Costs	**$ 21,234**	**$ 784,651**	**$ 148,407**	**$ 403,334**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	EF320 (CIP)	EF330	EF330 (CIP)	EF331
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 34,954	$ -	$ 900
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 20,853	$ 41,415	$ -	$ 51,704
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ 54,196	$ -	$ 1,354
CIVIL SERVICE (CS GP100)	$ -	$ 70,770	$ -	$ 305
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 44,371	$ 34,672	$ -	$ 60,526
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 14,785	$ 30,637	$ 17	$ 1,364
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 29,190	$ -	$ 729
FM CONTROLS BUREAU (FMB8 GP100)	$ 770	$ 4,141	$ -	$ 2,262
LAW (LW GP100)	$ -	$ 13,860	$ -	$ 6,783
LEGISLATIVE (LD GP100)	$ -	$ 143,284	$ -	$ 3,579
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ 515,492	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ 74,056	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 11,975	$ -	$ 1,088
Total Allocated	$ 154,835	$ 984,587	$ 17	$ 130,591
Direct Bill Adjustments	$ -	$ -	$ -	$ -
Proposed Costs	**$ 154,835**	**$ 984,587**	**$ 17**	**$ 130,591**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	EF337	EF340	EX440	GP100
BUILDING DEPRECIATION	$ -	$ -	$ -	$ 3,036,568
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ 794,857
DISASTER MGMT DIVISION (FDB5 GP100)	$ 27,749	$ 8,069	$ -	$ 524,131
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ 3,569,526
CITY AUDITOR (AU GP100)	$ 10,202	$ 5,289	$ (0)	$ 380,435
CITY CLERK (CC GP100)	$ 11,961	$ -	$ -	$ 25,470
CITY MANAGER (CM GP100)	$ 25,744	$ 10,961	$ -	$ 1,173,491
CIVIL SERVICE (CS GP100)	$ 48,791	$ 17,702	$ -	$ 1,086,377
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ 3,305,777
FM ADMIN (FMB1 GP100)	$ -	$ 9,018	$ -	$ 34,860
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 11,041	$ 36,203	$ -	$ 197,687
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 114,680	$ 9,586	$ 114	$ 349,497
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 13,866	$ 5,864	$ -	$ 520,829
FM CONTROLS BUREAU (FMB8 GP100)	$ 2,323	$ 772	$ -	$ 46,225
LAW (LW GP100)	$ 270,009	$ 533	$ -	$ 235,852
LEGISLATIVE (LD GP100)	$ 68,063	$ 28,785	$ -	$ 2,548,821
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ 706,594
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ 41,094
TECHNICAL SERVICES (TS IS385)	$ 20,682	$ 5,200	$ -	$ 339,988
Total Allocated	$ 625,110	$ 137,981	$ 114	$ 18,918,080
Direct Bill Adjustments	$ -	$ -	$ -	$ 314,502
Proposed Costs	**$ 625,110**	**$ 137,981**	**$ 114**	**$ 19,232,582**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	GP103	GP105	HR430	IS380
BUILDING DEPRECIATION	$ 280,168	$ 4,409,185	$ -	$ 347,113
EQUIPMENT DEPRECIATION	$ -	$ 128,851	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 27,006	$ 71,171	$ 144,671	$ 6,974
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 12,437	$ 29,402	$ 567,099	$ 10,424
CITY CLERK (CC GP100)	$ -	$ -	$ 1,481	$ -
CITY MANAGER (CM GP100)	$ 43,998	$ 128,963	$ 103,541	$ 15,046
CIVIL SERVICE (CS GP100)	$ 44,854	$ 63,671	$ 257,086	$ 14,180
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 20,841	$ 46,536	$ 48,695	$ 8,263
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 65,107	$ 174,619	$ 181,423	$ 16,995
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 23,698	$ 69,461	$ 111,536	$ 8,104
FM CONTROLS BUREAU (FMB8 GP100)	$ 2,366	$ 6,094	$ 28,806	$ 917
LAW (LW GP100)	$ 10,678	$ 77,517	$ 93,856	$ -
LEGISLATIVE (LD GP100)	$ 116,324	$ 340,959	$ 410,618	$ 39,780
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ 93,940
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 7,502	$ 34,639	$ 22,202	$ 3,772
Total Allocated	$ 654,978	$ 5,581,066	$ 1,971,013	$ 565,507
Direct Bill Adjustments	$ -	$ -	$ 1,557,830	$ -
Proposed Costs	**$ 654,978**	**$ 5,581,066**	**$ 3,528,843**	**$ 565,507**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	IS380 (CIP)	IS385	IS386 (CIP)	IS390
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 1,298	$ -	$ 17,002
CIVIC CENTER AND ECOC COSTS	$ -	$ 23,229	$ -	$ 1,794
CITY AUDITOR (AU GP100)	$ 1,791	$ 913	$ (69)	$ 38,477
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ 970
CITY MANAGER (CM GP100)	$ 12	$ 1,743	$ -	$ 30,908
CIVIL SERVICE (CS GP100)	$ -	$ 2,133	$ -	$ 6,910
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ 2,229	$ -	$ 226
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 4,082	$ 840	$ -	$ 21,405
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 6	$ 1,120	$ 50	$ 30,120
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 7	$ 939	$ -	$ 23,731
FM CONTROLS BUREAU (FMB8 GP100)	$ 75	$ 117	$ (4)	$ 1,691
LAW (LW GP100)	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 33	$ 4,608	$ -	$ 104,890
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ 9,077	$ -	$ (352)	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 347	$ -	$ 11,318
Total Allocated	$ 15,083	$ 39,515	$ (375)	$ 289,442
Direct Bill Adjustments	$ -	$ -	$ -	$ -
Proposed Costs	**$ 15,083**	**$ 39,515**	**$ (375)**	**$ 289,442**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	IS391	NX420	SA270	SA277
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ 9,099	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 7,514	$ 7,133	$ 1,409	$ -
CIVIC CENTER AND ECOC COSTS	$ 34,314	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 147,307	$ 87,928	$ 24,533	$ 30,671
CITY CLERK (CC GP100)	$ 7,068	$ -	$ 2,225	$ -
CITY MANAGER (CM GP100)	$ 32,753	$ 9,120	$ 2,163	$ -
CIVIL SERVICE (CS GP100)	$ 10,603	$ 12,949	$ 1,724	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ 4,571	$ -	$ 187	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 4,001	$ 1,963	$ 28,760	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 22,760	$ 7,704	$ 21,835	$ 1,057
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 18,197	$ 4,912	$ 1,165	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 713	$ 16,391	$ 1,140	$ 1,307
LAW (LW GP100)	$ 5,213	$ 2,661	$ 65,154	$ -
LEGISLATIVE (LD GP100)	$ 88,415	$ 24,112	$ 5,718	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 21,249	$ 3,268	$ 1,902	$ -
Total Allocated	$ 404,677	$ 178,141	$ 167,012	$ 33,035
Direct Bill Adjustments	$ -	$ -	$ -	$ -
Proposed Costs	**$ 404,677**	**$ 178,141**	**$ 167,012**	**$ 33,035**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	SR120	SR121	SR130	SR131
BUILDING DEPRECIATION	$ 74,615	$ -	$ 341,488	$ -
EQUIPMENT DEPRECIATION	$ 2,527,481	$ -	$ 71,443	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 7,904	$ 4,750	$ 70,978	$ 2,661
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ 230	$ -
CITY AUDITOR (AU GP100)	$ 16,627	$ (7,486)	$ 37,452	$ 1,506
CITY CLERK (CC GP100)	$ -	$ -	$ 125	$ -
CITY MANAGER (CM GP100)	$ 33,284	$ 5,391	$ 113,445	$ 3,410
CIVIL SERVICE (CS GP100)	$ 7,708	$ 11,261	$ 63,970	$ 6,185
FIRE ADMIN (FDB1+FDEO)	$ 24,424	$ 85,253	$ -	$ 24,374
FM ADMIN (FMB1 GP100)	$ -	$ -	$ 13	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 27,248	$ 289	$ 39,377	$ 1,413
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 28,146	$ 1,017	$ 138,935	$ 4,729
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 18,061	$ 2,903	$ 61,102	$ 1,837
FM CONTROLS BUREAU (FMB8 GP100)	$ 1,242	$ 488	$ 6,270	$ 244
LAW (LW GP100)	$ -	$ -	$ 55,543	$ -
LEGISLATIVE (LD GP100)	$ 88,435	$ 14,252	$ 299,930	$ 9,015
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 1,317	$ 904	$ 16,443	$ 745
Total Allocated	$ 2,856,493	$ 119,022	$ 1,316,745	$ 56,120
Direct Bill Adjustments	$ -	$ 11,389	$ (3,555)	$ -
Proposed Costs	**$ 2,856,493**	**$ 130,411**	**$ 1,313,190**	**$ 56,120**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	SR132	SR133	SR134	SR135
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 2,817	$ -	$ 3,337
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ 1,288
CITY AUDITOR (AU GP100)	$ 7,524	$ (38,670)	$ 35,552	$ 5,123
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 8	$ 2,979	$ -	$ 2,469
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ 5,448
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ 137
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 15,910	$ 10,817	$ 10,323	$ 3,955
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 6,223	$ 7,635	$ 463	$ 11,977
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 4	$ 1,605	$ -	$ 1,330
FM CONTROLS BUREAU (FMB8 GP100)	$ 319	$ 442	$ 1,644	$ 447
LAW (LW GP100)	$ -	$ 5,754	$ -	$ 7,838
LEGISLATIVE (LD GP100)	$ 21	$ 7,877	$ -	$ 6,528
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 1,420	$ 19	$ 1,233
Total Allocated	$ 30,010	$ 2,677	$ 48,001	$ 51,110
Direct Bill Adjustments	$ -	$ 44,500	$ 3,064	$ -
Proposed Costs	**$ 30,010**	**$ 47,177**	**$ 51,065**	**$ 51,110**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	SR136	SR137	SR149	SR150
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ 6,120	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ 31,754
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ 6,440
CITY AUDITOR (AU GP100)	$ 518	$ 3,994	$ 168	$ 20,928
CITY CLERK (CC GP100)	$ -	$ 36,322	$ -	$ 1,313
CITY MANAGER (CM GP100)	$ 7	$ 8,237	$ -	$ 34,746
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ 31,686
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ 700
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 1,855	$ 5,844	$ 23	$ 42,155
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 1,100	$ 43,838	$ 1,378	$ 80,736
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 4	$ 4,437	$ -	$ 18,715
FM CONTROLS BUREAU (FMB8 GP100)	$ 22	$ 171	$ 7	$ 3,051
LAW (LW GP100)	$ -	$ -	$ -	$ 19,254
LEGISLATIVE (LD GP100)	$ 18	$ 21,777	$ -	$ 91,864
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 8,732	$ -	$ 539
Total Allocated	$ 9,643	$ 133,351	$ 1,577	$ 383,882
Direct Bill Adjustments	$ -	$ 24,682	$ -	$ -
Proposed Costs	**$ 9,643**	**$ 158,033**	**$ 1,577**	**$ 383,882**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	SR151	SR181	SR181 (CIP)	SR182	SR182 (CIP)
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ 1,328	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 18,169	$ -	$ -	$ -	$ 129
CIVIC CENTER AND ECOC COSTS	$ 368	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 23,527	$ -	$ 13,267	$ -	$ 16,458
CITY CLERK (CC GP100)	$ 3,061	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 20,716	$ -	$ 228	$ -	$ (417)
CIVIL SERVICE (CS GP100)	$ 29,883	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ 24	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 10,617	$ -	$ 23,025	$ -	$ 46,053
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 15,960	$ 17,554	$ 1,570	$ 27,054	$ 1,194
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 11,158	$ -	$ 123	$ -	$ (225)
FM CONTROLS BUREAU (FMB8 GP100)	$ 4,414	$ -	$ 565	$ -	$ 901
LAW (LW GP100)	$ 7,435	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 54,769	$ -	$ 604	$ -	$ (1,104)
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ 1,895
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ 31,446	$ -	$ 115,230
TECHNICAL SERVICES (TS IS385)	$ 1,895	$ -	$ -	$ -	$ 533
Total Allocated	$ 203,321	$ 17,554	$ 70,830	$ 27,054	$ 180,648
Direct Bill Adjustments	$ -	$ -	$ -	$ -	$ 8,243
Proposed Costs	**$ 203,321**	**$ 17,554**	**$ 70,830**	**$ 27,054**	**$ 188,891**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	TF401	TF401 (CIP)	TF403	TF403 (CIP)
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 42,723	$ -	$ 25,975	$ -
CIVIC CENTER AND ECOC COSTS	$ 2,300	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 51,419	$ 28,223	$ 15,220	$ 7,488
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 79,803	$ 648	$ 43,817	$ -
CIVIL SERVICE (CS GP100)	$ 60,180	$ -	$ 56,993	$ -
FIRE ADMIN (FDB1+FDEO)	$ 202,069	$ -	$ 56,013	$ -
FM ADMIN (FMB1 GP100)	$ 269	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 24,096	$ 70,009	$ 10,990	$ 7,057
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 71,955	$ 196	$ 43,615	$ 1,490
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 11,228	$ 5,234	$ 2,823	$ 1,389
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 43,670	$ 349	$ 23,600	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 4,688	$ 1,179	$ 2,287	$ 291
LAW (LW GP100)	$ 37,648	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 213,235	$ 1,713	$ 115,845	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 24,072	$ -	$ 2,464	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ 132,334	$ -	$ 34,629
TECHNICAL SERVICES (TS IS385)	$ 13,522	$ -	$ 12,018	$ -
Total Allocated	$ 882,877	$ 239,885	$ 411,661	$ 52,343
Direct Bill Adjustments	$ -	$ -	$ -	$ -
Proposed Costs	**$ 882,877**	**$ 239,885**	**$ 411,661**	**$ 52,343**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	TF410	TF410 (CIP)	TF411	TF411 (CIP)
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ 3,910	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ -	$ 825	$ 14,945	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ -	$ 7,848	$ -
CIVIL SERVICE (CS GP100)	$ -	$ -	$ 6,124	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 1,936	$ 8,591	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 233	$ 121	$ 18,584	$ 3
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ 153	$ 2,772	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ -	$ 4,227	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 36	$ 720	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ -	$ 20,749	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ 9,477	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ 4,060	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ 2,832	$ -
Total Allocated	$ 233	$ 7,131	$ 100,778	$ 3
Direct Bill Adjustments	$ -	$ -	$ -	$ -
Proposed Costs	**$ 233**	**$ 7,131**	**$ 100,778**	**$ 3**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS BY FUND

NAME	Other	Subtotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	$ -	$ 8,489,137	$ -	$ -	$ 8,489,137
EQUIPMENT DEPRECIATION	$ -	$ 3,539,179	$ -	$ -	$ 3,539,179
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 1,246,384	$ 314,502	$ -	$ 1,560,886
CIVIC CENTER AND ECOC COSTS	$ 91,100	$ 3,730,589	$ -	$ -	$ 3,730,589
CITY AUDITOR (AU GP100)	$ -	$ 1,908,303	$ 104,580	$ -	$ 2,012,883
CITY CLERK (CC GP100)	$ 1,137	$ 98,637	$ 24,682	$ 3,042,292	$ 3,165,611
CITY MANAGER (CM GP100)	$ -	$ 2,220,044	$ -	$ 524,693	$ 2,744,737
CIVIL SERVICE (CS GP100)	$ -	$ 2,224,842	$ -	$ -	$ 2,224,842
FIRE ADMIN (FDB1+FDEO)	$ -	$ 3,697,910	$ -	$ -	$ 3,697,910
FM ADMIN (FMB1 GP100)	$ -	$ 52,233	$ -	$ -	$ 52,233
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 1,140,652	$ -	$ 1,433,021	$ 2,573,673
FM ACCOUNTING BUREAU (FMB2 GP100)	$ -	$ 1,857,273	$ -	$ -	$ 1,857,273
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ 23,597	$ -	$ -	$ 23,597
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 1,188,258	$ -	$ -	$ 1,188,258
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 168,378	$ -	$ -	$ 168,378
LAW (LW GP100)	$ -	$ 971,383	$ 1,614,937	$ -	$ 2,586,320
LEGISLATIVE (LD GP100)	$ -	$ 5,577,187	$ -	$ -	$ 5,577,187
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ 1,544,581	$ -	$ -	$ 1,544,581
PW ENGR ADMIN (PWENAD)	$ -	$ 617,761	$ -	$ -	$ 617,761
TECHNICAL SERVICES (TS IS385)	$ -	$ 612,511	$ -	$ -	$ 612,511
Total Allocated	$ 92,237	$ 40,908,841	$ 2,058,700	$ 5,000,005	$ 47,967,546
Direct Bill Adjustments	$ -	$ 2,048,700			
Proposed Costs	**$ 92,237**	**$ 42,957,541**	**$ 2,058,700**	**$ 5,000,005**	**$ 47,967,546**

6. SUMMARY OF FUNCTIONS AND ALLOCATION BASES

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

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
BUILDING DEPRECIATION			
	Public Safety	Direct to Public Safety	FY 14 FA Subsystem Depreciation Report
	Other Buildings	Depreciation per Identified Building Deposit	FY 14 FA Subsystem Depreciation Report
	ECOC FA End User PDFD	Direct to Disaster Preparedness (35.4%), FD Emergency Communications (20.1%) PD Communications (44.5%)	FY 14 FA Subsystem Depreciation Report
EQUIPMENT DEPRECIATION			
	Equipment Depreciation	Depreciation per Dept	FY 14 Equipment Depreciation Report
DISASTER MGMT DIVISION (FDB5 GP100)			
	Citywide Support	Full-Time Employees per Dept / Bureau / Fund	FY 14 Budget Staffing Report
	Dispatch Center	Direct to Fire Emergency Communications (20.1%) and PD Communications (44.5%)	FY 14 Expenditure Report
CIVIC CENTER AND ECOC COSTS			
	Civic Center	Civic Center Use Charges	Financial Management
	ECOC Building Interest	Square Footage per Occupant of ECOC Buildings	Financial Management
CITY AUDITOR (AU GP100)			
	Audit Services	Expenditures per Dept / Bureau / Fund	FY 14 Expenditure Report
CITY CLERK (CC GP100)			
	Council / Departmental Support	Direct to Legislative Department	
	Commission Support	Hours Spent per Dept. Providing Comm. Support	City Clerk's Office
	Microfilm	Microfilm Charges per Dept	FY 14 Expenditure Report (Subobject 310015)
	Records Management	Number of Boxes per Dept	City Clerk's Office
	Elections	Not Allocated	
CITY MANAGER (CM GP100)			
	Council / Departmental Support	Work hours per Dept / Bureau / Fund (AU, CA, CP, LW @75%, HA, CS, WA @50%)	FY 14 Expenditure Report
	Police Commission	Direct to Police Department	
	IGR & Arts	Not Allocated	
CIVIL SERVICE (CS GP100)			
	Administration & Support Services	Classified Employees per Dept / Bureau / Fund (Excl. CM, LW, LD)	FY 14 Budget Staffing Report
FIRE ADMIN (FDB1+FDEO)			
	Fire Admin	Salaries & Benefits per Fire Program	FY 14 Expenditure Report
FM ADMIN (FMB1 GP100)			
	Admin General	Work Hours per FM Program	FY 14 Expenditure Report
	Admin Personnel	Work Hours per FM Program (Excl. Fleet & Towing)	FY 14 Expenditure Report
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)			
	FM Purchasing	50% Value, 50% # of P.O.'s per Dept.	FY 14 Purchasing Report
	Business Licenses	Not Allocated	
	Fleet Services	Fleet Charges per Dept / Bureau / Fund	FY 14 Expenditures Report (Subobject 300003)
	Towing	Direct to FMB9 EF340	
FM ACCOUNTING BUREAU (FMB2 GP100)			
	General Accounting Citywide	All Transactions (50% for GO, HA, WA, Swr EF311)	FY 14 Transaction Report
	Accounts Payable Citywide	All Check, wire and voucher Transactions (Excl. voucher trans. & 50% Checks For GO, HA, WA, Swr)	FY 14 Transaction Report
	CIP Accounting	Direct to Public Works Engineering Admin (PWENAD)	
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)			
	Tidelands General	Direct Costs per Program Served	FY 14 Expenditure Report
FM BUDGET MANAGEMENT (FMB3 GP100)			
	Budget Admin	Work Hours per Dept / Bureau / Fund	FY 14 Expenditure Report
FM CONTROLS BUREAU (FMB8 GP100)			
	FM Controls	50% FTE, 50% Expenditures	Financial Management
LAW (LW GP100)			
	Gen Admin & Law	Personal Service Costs per Dept / Program (User Code)	FY 14 Expenditure Report - Law Service Costs
LEGISLATIVE (LD GP100)			
	Council Support	Work Hours per Dept (HA, SWR, WA, CS, LAW, CP, CA @25%)	FY 14 Expenditure Report
PUBLIC WORKS ADM (PWBO & PWDI GP100)			
	PW Admin	Full-time Employees per Public Works Dept	FY 14 Budget Staffing Report
PW ENGR ADMIN (PWENAD)			
	General Engineering	Direct to Engineering Bureau	
	CIP Admin	CIP Project Costs	Public Works Engineering Admin
TECHNICAL SERVICES (TS IS385)			
	Technical Services	Technical Services Charges per Dept / Bureau / Fund	FY 14 TSD MOU (Subobjects 300001 - 300032)

7. CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

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

CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

NAME	Expenditures	Cost Adjustments	TOTAL $
BUILDING DEPRECIATION	$ -	$ 9,226,447	$ 9,226,447
EQUIPMENT DEPRECIATION	$ -	$ 3,791,257	$ 3,791,257
DISASTER MGMT DIVISION (FDB5 GP100)	$ 1,361,058	$ (1)	$ 1,361,058
CIVIC CENTER AND ECOC COSTS	$ -	$ 6,087,425	$ 6,087,425
CITY AUDITOR (AU GP100)	$ 1,918,331	$ (635)	$ 1,917,696
CITY CLERK (CC GP100)	$ 4,198,948	$ (109,834)	$ 4,089,114
CITY MANAGER (CM GP100)	$ 2,629,398	$ (1,634)	$ 2,627,765
CIVIL SERVICE (CS GP100)	$ 2,126,885	$ -	$ 2,126,885
FIRE ADMIN (FDB1+FDEO)	$ 2,593,545	$ -	$ 2,593,545
FM ADMIN (FMB1 GP100)	$ 53,034	$ (53,034)	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 2,165,341	$ (33,945)	$ 2,131,396
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 2,335,395	$ -	$ 2,335,395
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 1,219,724	$ -	$ 1,219,724
FM CONTROLS BUREAU (FMB8 GP100)	$ 162,348	$ -	$ 162,348
LAW (LW GP100)	$ 2,957,328	$ (1,402)	$ 2,955,926
LEGISLATIVE (LD GP100)	$ 4,366,430	$ -	$ 4,366,430
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 975,145	$ (7)	$ 975,138
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ -
	$ -	$ -	$ -
Subtotal	$ 29,062,908	$ 18,904,637	$ 47,967,546
Disallowed Items (All Departments)			$ -
TOTAL ALLOCATED EXPENDITURES			**$ 47,967,546**

8. GRANTEE DEPARTMENTS (RECEIVERS)

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

GRANTEE DEPARTMENTS (RECEIVERS)

NAME
APAD EF320
APCI CP201 (CIP)
APCI CP201
APCI EF320 (CIP)
APCI EF320
APCI SR181 (CIP)
APCI SR181
APOP CP201 (CIP)
APOP EF320
APPA EF320
AU IS391
AU NX420
AU TF401
CCEL DS600
CCEL GP100
CDAD GP100
CDHA SR151
CDHS SR135
CDPS TS401
CM SR133
CM TF401
CM TF411
CMCI TF401 (CIP)
CP GP100
CP SR120
CSDD IS390
CSEO IS390
DCDP GP100
DCDP SR120
DCDP SR130
DCEC GP100
DVAD EF337
DVAD GP100
DVAD IS380
DVAD SA270
DVAD SR120
DVAD SR135
DVAD SR137
DVAD SR150
DVAD TF401
DVAD TF403
DVAD TF410
DVAD TF411

NAME
DVBR CP203
DVBU EF337
DVBU GP100
DVBU SR137
DVBU SR150
DVHC SA270
DVHC SA277
DVHC SR135
DVHC SR149
DVHS DS600
DVHS SR132
DVHS SR135
DVHS SR150
DVNS EF337
DVNS GP100
DVNS SA270
DVNS SR130
DVNS SR135
DVNS SR137
DVNS SR150
DVPL EF337
DVPL GP100
DVPL SR120
DVPL SR137
DVRD CP201 (CIP)
DVRD GP100
DVRD IS380
DVRD SA270
DVRD SA277
DVRD SR135
DVRD SR149
DVRD TF401
DVRD TF411
ENBS EF301
EN EF331 (SERRF)
EN GP100
ENEC EF301
ENGS EF301
FDB1 TF401
FDB2 GP100
FDB2 SR120
FDB2 SR131
FDB2 TF401
FDB3 GP100
FDB3 SR120
FDB4 CP201
FDB4 DS600

NAME
FDB4 GP100
FDB4 SR120
FDB4 SR121
FDB4 TF401
FDB4 TF403
FDB5 SR120
FMB2 CP201
FMB2 GP105
FMB2 IS385
FMB2 IS390
FMB2 IS391
FMB2 SA270
FMB2 SR130
FMB2 SR135
FMB2 SR150
FMB2 SR151
FMB3 IS391
FMB3 TF401
FMB4 DS600
FMB4 EF301
FMB4 GP100
FMB5 GP100
FMB7 DS600
FMB7 GP100
FMB7 IS386
FMTS GP100
FMB9 EF340
FMB9 IS386 (CIP)
GEGE EF301
GO EF301-001 (GAS)
GOBS EF301
GOBS EF303
GOBS NX420
GOEC EF301
GOEL EF331
GOEO EF301
GOEO NX420
GOGS EF301
GOOP EF301
GOOP NX420
GOOP SR134
HA HR430
HEAC GP100
HECH EX440
HECH GP100
HECH SR130
HEEH GP100

NAME
HEEH SR130
HEEH SR131
HEEO GP100
HEEO IS390
HEEO SR120
HEEO SR130
HEEO SR151
HEHA SR151
HEHS EX440
HEHS GP100
HEHS IS390
HEHS SR130
HEPH DS600
HEPH GP100
HEPH IS390
HEPH SR120
HEPH SR130
HEPR DS600
HEPR SR120
HEPR SR130
HEPR SR151
HEPY DS600
HEPY SR130
HREB IS390
HREB IS391
HREB SR150
HREO IS390
HREO IS391
HREO SR149
HREO SR150
HRLO IS391
HRPS IS390
HRPS IS391
HRRM IS390
HRRM IS391
HRWD GP100
HRWD SR149
HRWD SR150
LDCI CP209 (CIP)
LDCI CP209
LS GP100
LS GP103
LS IS380
LS SR120
LWCC01 IS390
LWCC02 IS390
LWGG IS390

NAME
LWGG IS391
LWHR IS391
OPEO NX420
OPEO SR134
PD GP100
PDAD CP201
PDAD SR120
PDAD SR121
PDAD TF401
PDAD TF403
PDDT SR120
PDDT TF401
PDEO SR120
PDFD SR120
PDPT SR120
PDPT SR121
PDPT TF401
PDPT TF403
PDSU SR120
PDSU TF401
PRAC GP100
PRAC GP105
PRAC TF401
PRBS GP100
PRBS GP105
PRBS IS390
PRBS SR150
PRBS TF401
PRBS TF403
PRBS TF411
PRCI CP201 (CIP)
PRCI CP201
PRCI TF401 (CIP)
PRCI TF401
PRCI TF403 (CIP)
PRCI TF403
PRCI TF411 (CIP)
PRCP GP100
PRCP GP105
PRCP SR120
PRCP SR150
PRCP SR182
PRCR DS600
PRCR GP100
PRCR GP105
PRCR SR120
PRCR SR133

NAME
PRCR TF401
PREO GP105
PREO SR133
PREO TF401
PREO TF403
PRMB GP105
PRMB SR182
PRMB TF401
PRMB TF403
PRMB TF411
PRMD CP201 (CIP)
PRMD DS600
PRMD GP105
PRMD IS380
PRMD SR120
PRMD SR150-002
PRMD SR180
PRMD SR182 (CIP)
PRMD SR182
PRMD TF401
PRMD TF403
PRMD TF411
PRPD CP201 (CIP)
PRPD GP105
PRPD SR180
PRPD TF401
PRPD TF403
PRSE SR133
PRSP CP201 (CIP)
PRSP GP105
PRSP SR150-002
PWAD CP201 (CIP)
PWAD CP201
PWAD GP100
PWAD IS380
PWAD SR150
PWAD TF410
PWAD SR181 (CIP)
PWAD SR181
PWAM GP100
PWAM IS380
PWAM SA270
PWAM SR132
PWAM SR135
PWAM SR136
PWAM SR150
PWAM TF401 (CIP)

NAME
PWAM TF401
PWAM TF403
PWAM TF410 (CIP)
PWAM TF410
PWAM TF411
PWAP EF320 (CIP)
PWAP EF320
PWBO CP201 (CIP)
PWBO CP201
PWBO IS380
PWBO SR181 (CIP)
PWCI CP201 (CIP)
PWCI CP201
PWCI CP202 (CIP)
PWCI CP202
PWCI CP209 (CIP)
PWCI CP209
PWCI EF320 (CIP)
PWCI EF330 (CIP)
PWCI IS380 (CIP)
PWCI IS380
PWCI IS386 (CIP)
PWCI IS386
PWCI SR181 (CIP)
PWCI SR181
PWCI SR182 (CIP)
PWCI SR182
PWCI TF401 (CIP)
PWCI TF401
PWCI TF403 (CIP)
PWCI TF403
PWCI TF410 (CIP)
PWCI TF410
PWCI TF411 (CIP)
PWCI TF411
PWDI CP201 (CIP)
PWDI CP201
PWEN CP201 (CIP)
PWEN CP201
PWEN DS600
PWEN GP100
PWEN IS380
PWEN SR120
PWEN SR181 (CIP)
PWEN SR182 (CIP)
PWEN SR182
PWEN TF401 (CIP)

NAME
PWEN TF401
PWEN TF403
PWEN TF411
PWEO CP201 (CIP)
PWEV EF330
PWEV GP100
PWEV TF401
PWFS CP201 (CIP)
PWFS EF340
PWFS IS386 (CIP)
PWFS SR120
PWFS SR130
PWPS CP201 (CIP)
PWPS GP100
PWPS IS380
PWPS SR120
PWPS SR136
PWPS SR181 (CIP)
PWPS SR182 (CIP)
PWPS SR182
PWPS TF401
PWPS TF411
TSCS SR133
TSIS SR120
WATER DEPT EF 310
WATER/SEWER DEPT EF 311
XCAQ TF401
XCCA GP100
XCCH GP100
XCDS DS600
XCDS EF301
XCDS EF303
XCDS EF320 (CIP)
XCDS EF320
XCDS GP100
XCDS GP105
XCDS IS380
XCDS SR130
XCDS SR135
XCDS SR136
XCDS TF401 (CIP)
XCDS TF401
XCDS TF403 (CIP)
XCDS TF403
XCDS TF411
XCEX GP100
XCFR IS391

NAME
XCGL IS390
XCOT SR182 (CIP)
XCOT SR182
XCOT TF401
XCRV GP100
XCRV TF401
XCRV TF403
XCRV TF411
XCSP IS385
XCTO IS391
XCWC IS390
XEAD AG452
XECF AS470
XECF AS472
XECF AS473
XECF AS474
XECF AS475
XJIC AG451
XJSE EF339
OTHER

9. COST ALLOCATION PLAN

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

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

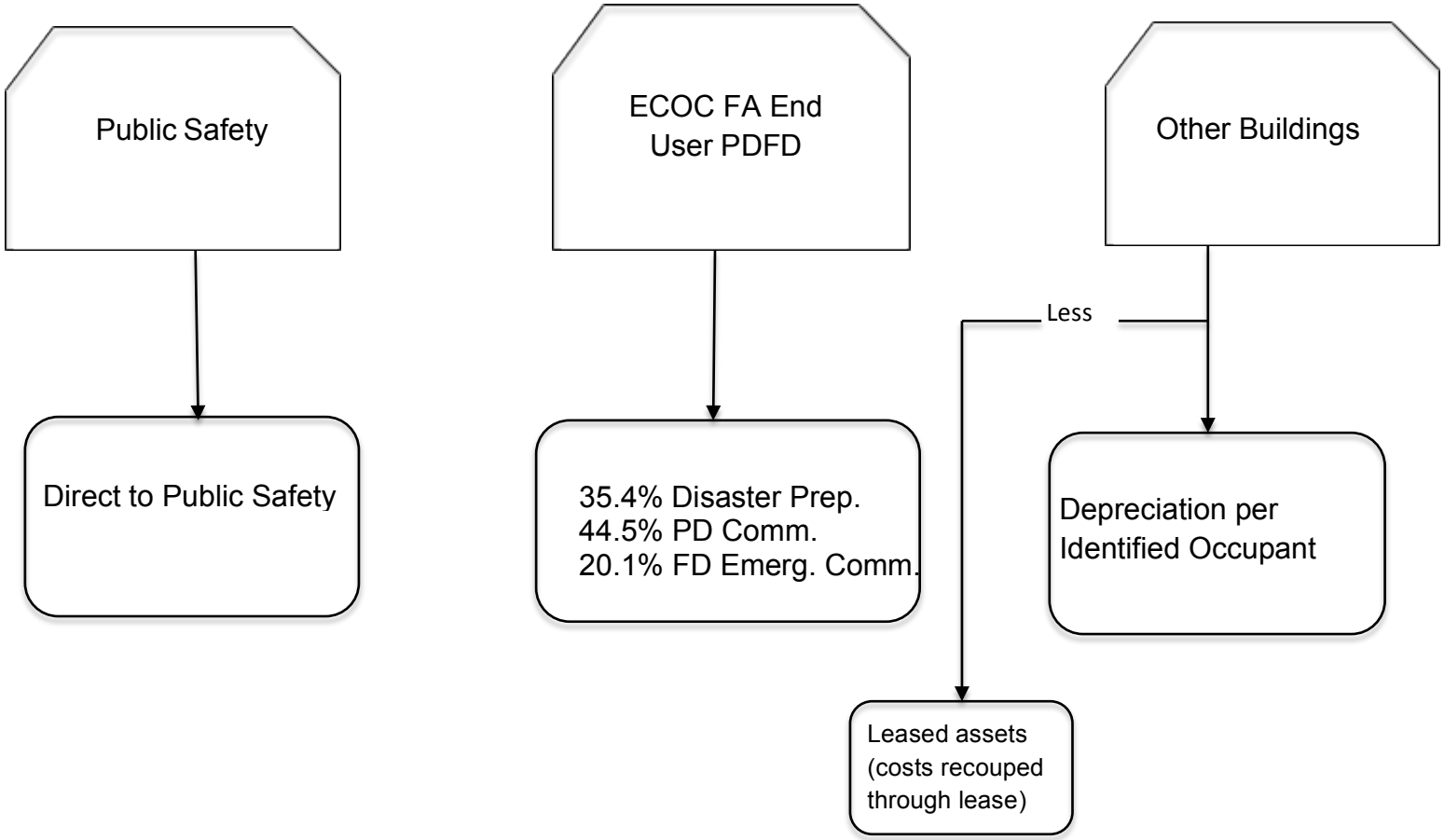
(1) Building Depreciation

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

- **Public Safety –** represents depreciation costs associated with the public safety building, and have been allocated directly to Public Safety.
- **Other Buildings –** represents depreciation costs associated with single occupant buildings and allocates depreciation costs per identified building occupant.
- **ECOC FA End User PDFD –** allocates costs based on percentages – 35.4% Disaster Preparedness, 44.5% Police Communications, and 20.1% to FD Emergency Communications.

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

Building Depreciation



(1.1) Building Depreciation Detail Reports

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

COSTS TO BE ALLOCATED

BUILDING DEPRECIATION

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ -		$ -
Total Deductions	$ -		$ -
Incoming Costs			
Total Incoming Costs	**$ -**	**$ -**	**$ -**
Public Safety	$ 1,314,766		
Buildings	$ 7,446,087		
ECOC FA End User	$ 465,593		
Total Cost Adjustments	**$ 9,226,447**		**$ 9,226,447**
Total Costs to be Allocated	**$ 9,226,447**	**$ -**	**$ 9,226,447**

DEPARTMENTAL EXPENSE DETAIL

BUILDING DEPRECIATION

Expense Type	$	General Admin	Public Safety	Other Buildings	ECOC FA End User PDFD
Operating Services & Supplies					
	$ -	$ -	$ -	$ -	$ -
Subtotal Operating Cost	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DEPARTMENTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Disallowed Costs					
	$ -				
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments					
Public Safety	$ 1,314,766		$ 1,314,766		
Buildings	$ 7,446,087			$ 7,446,087	
ECOC FA End User	$ 465,593				$ 465,593
Subtotal Cost Adjustments	**$ 9,226,447**	**$ -**	**$ 1,314,766**	**$ 7,446,087**	**$ 465,593**
FUNCTIONAL COST	**$ 9,226,447**	**$ -**	**$ 1,314,766**	**$ 7,446,087**	**$ 465,593**
First Allocation					
Incoming - All Others	$ -	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -
Subtotal of First Allocation	**$ 9,226,447**		$ 1,314,766	$ 7,446,087	$ 465,593
Second Allocation					
Incoming - All Others	$ -	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -
Subtotal of Second Allocation	**$ -**		$ -	$ -	$ -
TOTAL ALLOCATED	**$ 9,226,447**		**$ 1,314,766**	**$ 7,446,087**	**$ 465,593**

BUILDING DEPRECIATION

ALLOCATION DETAIL

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

Allocation Basis: **Direct to Public Safety**

Source of Allocation: **FY 14 FA Subsystem Depreciation Report**

BUILDING DEPRECIATION

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Other Buildings							
FIRE ADMIN (FDB1+FDEO)	478,905.20	6.432%	$ 478,905		$ 478,905	$ -	$ 478,905
FMTS GP100	9,592.25	0.129%	$ 9,592		$ 9,592	$ -	$ 9,592
HEEO SR130	167,605.32	2.251%	$ 167,605		$ 167,605	$ -	$ 167,605
HEHS SR130	57,227.58	0.769%	$ 57,228		$ 57,228	$ -	$ 57,228
HEPH SR130	116,655.12	1.567%	$ 116,655		$ 116,655	$ -	$ 116,655
LS GP103	280,167.84	3.763%	$ 280,168		$ 280,168	$ -	$ 280,168
PD GP100	378,788.84	5.087%	$ 378,789		$ 378,789	$ -	$ 378,789
PDSU SR120	74,615.39	1.002%	$ 74,615		$ 74,615	$ -	$ 74,615
PRBS GP105	158,675.34	2.131%	$ 158,675		$ 158,675	$ -	$ 158,675
PRCP GP105	589,350.00	7.915%	$ 589,350		$ 589,350	$ -	$ 589,350
PRMB GP105	64,544.28	0.867%	$ 64,544		$ 64,544	$ -	$ 64,544
PRMD GP105	3,401,314.62	45.679%	$ 3,401,315		$ 3,401,315	$ -	$ 3,401,315
PRSP GP105	195,300.82	2.623%	$ 195,301		$ 195,301	$ -	$ 195,301
PWAM GP100	57,104.97	0.767%	$ 57,105		$ 57,105	$ -	$ 57,105
PWEN GP100	1,068,837.55	14.354%	$ 1,068,838		$ 1,068,838	$ -	$ 1,068,838
PWEN IS380	347,112.54	4.662%	$ 347,113		$ 347,113	$ -	$ 347,113
PWPS GP100	289.20	0.004%	$ 289		$ 289	$ -	$ 289
Total	**7,446,086.86**	**100.000%**	**$ 7,446,087**	**$ -**	**$ 7,446,087**	**$ -**	**$ 7,446,087**

Allocation Basis: **Depreciation per Identified Building Deposit**

Source of Allocation: **FY 14 FA Subsystem Depreciation Report**

BUILDING DEPRECIATION

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
ECOC FA End User PDFD							
DISASTER MGMT DIVISION (FDB5 GP100)	164,820.02	35.400%	$ 164,820		$ 164,820	$ -	$ 164,820
FIRE ADMIN (FDB1+FDEO)	93,584.25	20.100%	$ 93,584		$ 93,584	$ -	$ 93,584
PD GP100	207,189.01	44.500%	$ 207,189		$ 207,189	$ -	$ 207,189
Total	**465,593.28**	**100.000%**	**$ 465,593**	**$ -**	**$ 465,593**	**$ -**	**$ 465,593**

Allocation Basis: **Direct to Disaster Preparedness (35.4%), FD Emergency Communications (20.1%) PD Communications (44.5%)**

Source of Allocation: **FY 14 FA Subsystem Depreciation Report**

ALLOCATION SUMMARY

BUILDING DEPRECIATION

	Public Safety	Other Buildings	ECOC FA End User PDFD	Total
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ 164,820	$ 164,820
FIRE ADMIN (FDB1+FDEO)	$ -	$ 478,905	$ 93,584	$ 572,489
FMTS GP100	$ -	$ 9,592	$ -	$ 9,592
HEEO SR130	$ -	$ 167,605	$ -	$ 167,605
HEHS SR130	$ -	$ 57,228	$ -	$ 57,228
HEPH SR130	$ -	$ 116,655	$ -	$ 116,655
LS GP103	$ -	$ 280,168	$ -	$ 280,168
PD GP100	$ 1,314,766	$ 378,789	$ 207,189	$ 1,900,744
PDSU SR120	$ -	$ 74,615	$ -	$ 74,615
PRBS GP105	$ -	$ 158,675	$ -	$ 158,675
PRCP GP105	$ -	$ 589,350	$ -	$ 589,350
PRMB GP105	$ -	$ 64,544	$ -	$ 64,544
PRMD GP105	$ -	$ 3,401,315	$ -	$ 3,401,315
PRSP GP105	$ -	$ 195,301	$ -	$ 195,301
PWAM GP100	$ -	$ 57,105	$ -	$ 57,105
PWEN GP100	$ -	$ 1,068,838	$ -	$ 1,068,838
PWEN IS380	$ -	$ 347,113	$ -	$ 347,113
PWPS GP100	$ -	$ 289	$ -	$ 289
Total	**$ 1,314,766**	**$ 7,446,087**	**$ 465,593**	**$ 9,226,447**

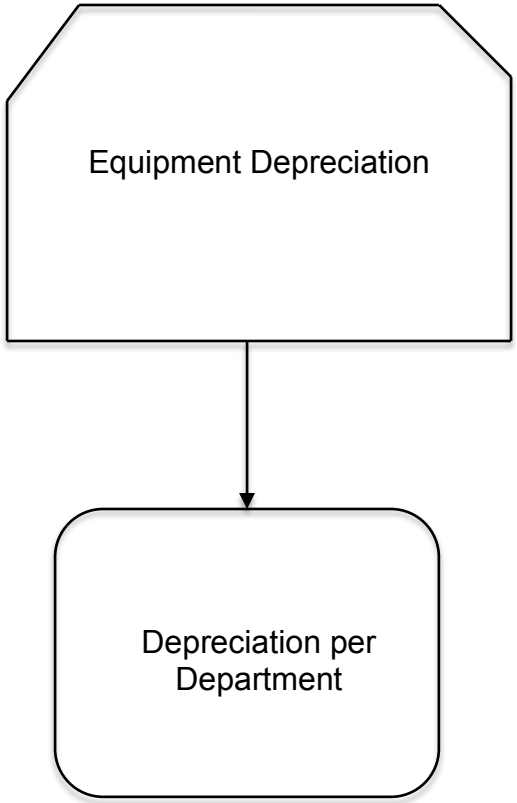
(2) Equipment Depreciation

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

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

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

Equipment Depreciation



(2.1) Equipment Depreciation Detail Reports

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

COSTS TO BE ALLOCATED

EQUIPMENT DEPRECIATION

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ -		$ -
Total Deductions	$ -		$ -
Incoming Costs			
Total Incoming Costs	**$ -**	**$ -**	**$ -**
Equipment Depreciation	$ 3,791,257		
Total Cost Adjustments	**$ 3,791,257**		**$ 3,791,257**
Total Costs to be Allocated	**$ 3,791,257**	**$ -**	**$ 3,791,257**

DEPARTMENTAL EXPENSE DETAIL

EQUIPMENT DEPRECIATION

Expense Type	$	General Admin	Equipment Depreciation
Operating Services & Supplies			
	$ -	$ -	$ -
Subtotal Operating Cost	**$ -**	**$ -**	**$ -**
DEPARTMENTAL EXPENDITURES	**$ -**	**$ -**	**$ -**
Disallowed Costs			
	$ -		
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Equipment Depreciation	$ 3,791,257		$ 3,791,257
Subtotal Cost Adjustments	**$ 3,791,257**	**$ -**	**$ 3,791,257**
FUNCTIONAL COST	**$ 3,791,257**	**$ -**	**$ 3,791,257**
First Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 3,791,257**		**$ 3,791,257**
Second Allocation			
Incoming - All Others	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ -**		**$ -**
TOTAL ALLOCATED	**$ 3,791,257**		**$ 3,791,257**

EQUIPMENT DEPRECIATION

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Equipment Depreciation							
CITY AUDITOR (AU GP100)	11,869.50	0.313%	$ 11,870		$ 11,870	$ -	$ 11,870
FIRE ADMIN (FDB1+FDEO)	166,623.00	4.395%	$ 166,623		$ 166,623	$ -	$ 166,623
TECHNICAL SERVICES (TS IS385)	73,585.38	1.941%	$ 73,585		$ 73,585	$ -	$ 73,585
CCEL GP100	6,183.78	0.163%	$ 6,184		$ 6,184	$ -	$ 6,184
DVBU GP100	1,220.76	0.032%	$ 1,221		$ 1,221	$ -	$ 1,221
DVRD SA270	9,098.68	0.240%	$ 9,099		$ 9,099	$ -	$ 9,099
FDB2 GP100	8,783.28	0.232%	$ 8,783		$ 8,783	$ -	$ 8,783
FDB2 SR120	10,371.52	0.274%	$ 10,372		$ 10,372	$ -	$ 10,372
FDB3 GP100	596.82	0.016%	$ 597		$ 597	$ -	$ 597
FDB3 SR120	258,714.37	6.824%	$ 258,714		$ 258,714	$ -	$ 258,714
FDB4 GP100	164,801.76	4.347%	$ 164,802		$ 164,802	$ -	$ 164,802
FDB4 SR120	568,306.30	14.990%	$ 568,306		$ 568,306	$ -	$ 568,306
FMB4 GP100	60,911.26	1.607%	$ 60,911		$ 60,911	$ -	$ 60,911
HEEO SR120	2,712.30	0.072%	$ 2,712		$ 2,712	$ -	$ 2,712
HEHA SR151	1,327.74	0.035%	$ 1,328		$ 1,328	$ -	$ 1,328
HEHS SR130	3,550.78	0.094%	$ 3,551		$ 3,551	$ -	$ 3,551
HEPH GP100	3,468.12	0.091%	$ 3,468		$ 3,468	$ -	$ 3,468
HEPH SR130	64,700.67	1.707%	$ 64,701		$ 64,701	$ -	$ 64,701
PD GP100	437,416.68	11.538%	$ 437,417		$ 437,417	$ -	$ 437,417
PDAD SR120	16,687.48	0.440%	$ 16,687		$ 16,687	$ -	$ 16,687
PDDT SR120	158,656.25	4.185%	$ 158,656		$ 158,656	$ -	$ 158,656
PDEO SR120	10,990.80	0.290%	$ 10,991		$ 10,991	$ -	$ 10,991
PDFD SR120	9,121.27	0.241%	$ 9,121		$ 9,121	$ -	$ 9,121
PDPT SR120	483,130.83	12.743%	$ 483,131		$ 483,131	$ -	$ 483,131
PDSU SR120	839,136.32	22.133%	$ 839,136		$ 839,136	$ -	$ 839,136
PRCP GP105	7,785.81	0.205%	$ 7,786		$ 7,786	$ -	$ 7,786
PRMD GP105	118,154.19	3.116%	$ 118,154		$ 118,154	$ -	$ 118,154
PRSP GP105	2,910.54	0.077%	$ 2,911		$ 2,911	$ -	$ 2,911
PWAM SR136	5,220.72	0.138%	$ 5,221		$ 5,221	$ -	$ 5,221
PWEN GP100	103,568.18	2.732%	$ 103,568		$ 103,568	$ -	$ 103,568
PWFS SR120	5,704.14	0.150%	$ 5,704		$ 5,704	$ -	$ 5,704
PWFS SR130	3,191.88	0.084%	$ 3,192		$ 3,192	$ -	$ 3,192
PWPS GP100	7,906.60	0.209%	$ 7,907		$ 7,907	$ -	$ 7,907
PWPS SR136	899.34	0.024%	$ 899		$ 899	$ -	$ 899
TSIS SR120	163,949.58	4.324%	$ 163,950		$ 163,950	$ -	$ 163,950
Total	**3,791,256.63**	**100.000%**	**$ 3,791,257**	**$ -**	**$ 3,791,257**	**$ -**	**$ 3,791,257**

Allocation Basis: **Depreciation per Dept**

Source of Allocation: **FY 14 Equipment Depreciation Report**

ALLOCATION SUMMARY

EQUIPMENT DEPRECIATION

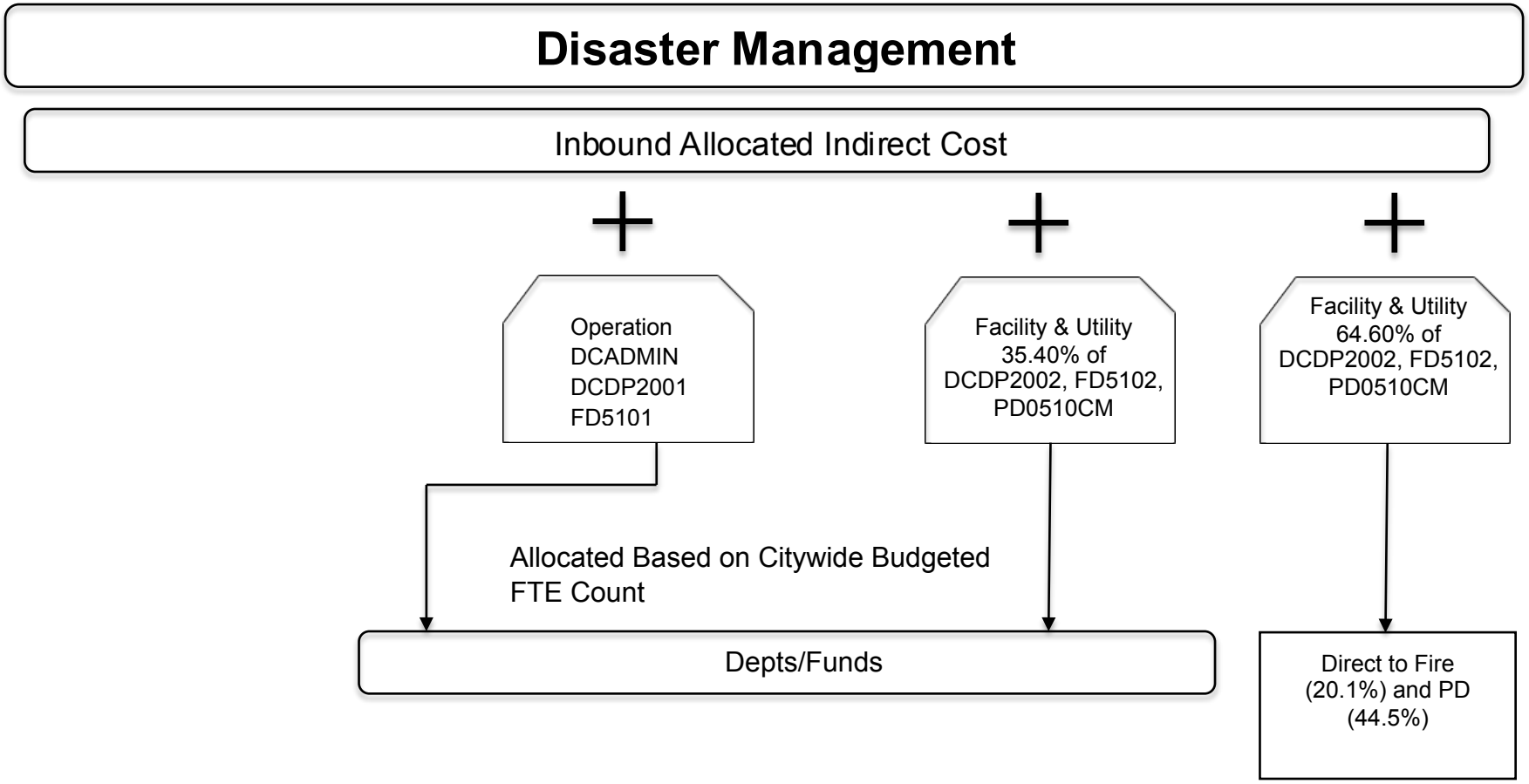
	Equipment Depreciation	Total
CITY AUDITOR (AU GP100)	$ 11,870	$ 11,870
FIRE ADMIN (FDB1+FDEO)	$ 166,623	$ 166,623
TECHNICAL SERVICES (TS IS385)	$ 73,585	$ 73,585
CCEL GP100	$ 6,184	$ 6,184
DVBU GP100	$ 1,221	$ 1,221
DVRD SA270	$ 9,099	$ 9,099
FDB2 GP100	$ 8,783	$ 8,783
FDB2 SR120	$ 10,372	$ 10,372
FDB3 GP100	$ 597	$ 597
FDB3 SR120	$ 258,714	$ 258,714
FDB4 GP100	$ 164,802	$ 164,802
FDB4 SR120	$ 568,306	$ 568,306
FMB4 GP100	$ 60,911	$ 60,911
HEEO SR120	$ 2,712	$ 2,712
HEHA SR151	$ 1,328	$ 1,328
HEHS SR130	$ 3,551	$ 3,551
HEPH GP100	$ 3,468	$ 3,468
HEPH SR130	$ 64,701	$ 64,701
PD GP100	$ 437,417	$ 437,417
PDAD SR120	$ 16,687	$ 16,687
PDDT SR120	$ 158,656	$ 158,656
PDEO SR120	$ 10,991	$ 10,991
PDFD SR120	$ 9,121	$ 9,121
PDPT SR120	$ 483,131	$ 483,131
PDSU SR120	$ 839,136	$ 839,136
PRCP GP105	$ 7,786	$ 7,786
PRMD GP105	$ 118,154	$ 118,154
PRSP GP105	$ 2,911	$ 2,911
PWAM SR136	$ 5,221	$ 5,221
PWEN GP100	$ 103,568	$ 103,568
PWFS SR120	$ 5,704	$ 5,704
PWFS SR130	$ 3,192	$ 3,192
PWPS GP100	$ 7,907	$ 7,907
PWPS SR136	$ 899	$ 899
TSIS SR120	$ 163,950	$ 163,950
Total	**$ 3,791,257**	**$ 3,791,257**

(3) Disaster Management Division

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

- **Citywide Support –** represents costs associated maintaining the ECOC, and ensuring the City's emergency preparedness. These costs are allocated based upon the budget of full time employees by department / bureau / fund.
- **Dispatch Services –** represents costs associated maintaining the Dispatch center. These costs are allocated directly to Fire (20.1%) and Police (44.5%).

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


Disaster Management
Inbound Allocated Indirect Cost
+
+
+
Operation
DCADMIN
DCDP2001
FD5101
Facility & Utility
35.40% of
DCDP2002, FD5102,
PD0510CM
Facility & Utility
64.60% of
DCDP2002, FD5102,
PD0510CM
Allocated Based on Citywide Budgeted
FTE Count
Depts/Funds
Direct to Fire
(20.1%) and PD
(44.5%)

(3.1) Disaster Management Division Detail Reports

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

COSTS TO BE ALLOCATED

DISASTER MGMT DIVISION (FDB5 GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 1,361,058		$ 1,361,058
Total Deductions	$ -		$ -
Incoming Costs			
BUILDING DEPRECIATION	$ 164,820	$ -	$ 164,820
DISASTER MGMT DIVISION (FDB5 GP100)		$ 860	$ 860
CIVIC CENTER AND ECOC COSTS		$ 271,894	$ 271,894
CITY AUDITOR (AU GP100)		$ 1,029	$ 1,029
CITY MANAGER (CM GP100)		$ 1,532	$ 1,532
CIVIL SERVICE (CS GP100)		$ 1,198	$ 1,198
FIRE ADMIN (FDB1+FDEO)		$ 9,017	$ 9,017
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)		$ 907	$ 907
FM ACCOUNTING BUREAU (FMB2 GP100)		$ 2,893	$ 2,893
FM BUDGET MANAGEMENT (FMB3 GP100)		$ 843	$ 843
FM CONTROLS BUREAU (FMB8 GP100)		$ 114	$ 114
LEGISLATIVE (LD GP100)		$ 4,135	$ 4,135
TECHNICAL SERVICES (TS IS385)		$ 3,987	$ 3,987
Total Incoming Costs	**$ 164,820**	**$ 298,410**	**$ 463,230**
Revenue	$ (1)		
Total Cost Adjustments	**$ (1)**		**$ (1)**
Total Costs to be Allocated	**$ 1,525,878**	**$ 298,410**	**$ 1,824,287**

DEPARTMENTAL EXPENSE DETAIL

DISASTER MGMT DIVISION (FDB5 GP100)

Expense Type	$	General Admin	Citywide Support	Dispatch Center
Salaries & Benefits	$ 589,921	$ -	$ 589,921	$ -
Subtotal Personnel Cost	**$ 589,921**	**$ -**	**$ 589,921**	**$ -**
Operating Services & Supplies				
Materials, Services, & Supplies	$ 481,611	$ -	$ 182,087	$ 299,524
Internal Support	$ 289,526	$ -	$ 212,270	$ 77,256
Subtotal Operating Cost	**$ 771,137**	**$ -**	**$ 394,358**	**$ 376,780**
DEPARTMENTAL EXPENDITURES	**$ 1,361,058**	**$ -**	**$ 984,279**	**$ 376,780**
Disallowed Costs				
	$ -			
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Revenue	$ (1)		$ (1)	
Subtotal Cost Adjustments	**$ (1)**	**$ -**	**$ (1)**	**$ -**
FUNCTIONAL COST	**$ 1,361,058**	**$ -**	**$ 984,278**	**$ 376,780**
First Allocation				
Incoming - All Others	$ 164,820	$ -	$ 119,193	$ 45,627
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of First Allocation	**$ 1,525,878**		**$ 1,103,471**	**$ 422,407**
Second Allocation				
Incoming - All Others	$ 298,410	$ -	$ 215,801	$ 82,608
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of Second Allocation	**$ 298,410**		**$ 215,801**	**$ 82,608**
TOTAL ALLOCATED	**$ 1,824,287**		**$ 1,319,272**	**$ 505,015**

DISASTER MGMT DIVISION (FDB5 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Citywide Support							
DISASTER MGMT DIVISION (FDB5 GP100)	4.00	0.078%	$ 860		$ 860		$ 860
CITY AUDITOR (AU GP100)	16.68	0.325%	$ 3,586		$ 3,586	$ 702	$ 4,288
CITY CLERK (CC GP100)	12.00	0.234%	$ 2,580		$ 2,580	$ 505	$ 3,085
CITY MANAGER (CM GP100)	18.06	0.352%	$ 3,883		$ 3,883	$ 760	$ 4,642
CIVIL SERVICE (CS GP100)	18.59	0.362%	$ 3,996		$ 3,996	$ 782	$ 4,779
FIRE ADMIN (FDB1+FDEO)	10.50	0.205%	$ 2,257		$ 2,257	$ 442	$ 2,699
FM ADMIN (FMB1 GP100)	5.00	0.097%	$ 1,075		$ 1,075	$ 210	$ 1,285
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	86.08	1.677%	$ 18,505		$ 18,505	$ 3,622	$ 22,127
FM ACCOUNTING BUREAU (FMB2 GP100)	19.63	0.382%	$ 4,220		$ 4,220	$ 826	$ 5,046
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	2.70	0.053%	$ 580		$ 580	$ 114	$ 694
FM BUDGET MANAGEMENT (FMB3 GP100)	8.46	0.165%	$ 1,819		$ 1,819	$ 356	$ 2,175
FM CONTROLS BUREAU (FMB8 GP100)	3.00	0.058%	$ 645		$ 645	$ 126	$ 771
LAW (LW GP100)	19.36	0.377%	$ 4,162		$ 4,162	$ 815	$ 4,977
LEGISLATIVE (LD GP100)	47.85	0.932%	$ 10,287		$ 10,287	$ 2,013	$ 12,300
PUBLIC WORKS ADM (PWBO & PWDI GP100)	10.20	0.199%	$ 2,193		$ 2,193	$ 429	$ 2,622
PW ENGR ADMIN (PWENAD)	0.95	0.019%	$ 204		$ 204	$ 40	$ 244
TECHNICAL SERVICES (TS IS385)	131.00	2.552%	$ 28,162		$ 28,162	$ 5,512	$ 33,674
APAD EF320	26.00	0.507%	$ 5,589		$ 5,589	$ 1,094	$ 6,683
APCI CP201 (CIP)	6.60	0.129%	$ 1,419		$ 1,419	$ 278	$ 1,697
APOP EF320	87.40	1.703%	$ 18,789		$ 18,789	$ 3,677	$ 22,467
AU IS391	1.32	0.026%	$ 284		$ 284	$ 56	$ 339
AU TF401	4.00	0.078%	$ 860		$ 860	$ 168	$ 1,028
CCEL GP100	4.50	0.088%	$ 967		$ 967	$ 189	$ 1,157
CM SR133	10.07	0.196%	$ 2,165		$ 2,165	$ 424	$ 2,589
CM TF401	9.96	0.194%	$ 2,141		$ 2,141	$ 419	$ 2,560
CM TF411	0.59	0.011%	$ 127		$ 127	$ 25	$ 152
CP GP100	38.25	0.745%	$ 8,223		$ 8,223	$ 1,609	$ 9,832
CSDD IS390	0.41	0.008%	$ 88		$ 88	$ 17	$ 105
DVAD EF337	6.06	0.118%	$ 1,303		$ 1,303	$ 255	$ 1,558
DVAD GP100	0.09	0.002%	$ 19		$ 19	$ 4	$ 23
DVAD SA270	0.82	0.016%	$ 176		$ 176	$ 35	$ 211
DVAD SR135	3.66	0.071%	$ 787		$ 787	$ 154	$ 941
DVAD SR150	7.07	0.138%	$ 1,520		$ 1,520	$ 297	$ 1,817
DVBU EF337	63.20	1.231%	$ 13,587		$ 13,587	$ 2,659	$ 16,246
DVHC SA270	4.66	0.091%	$ 1,002		$ 1,002	$ 196	$ 1,198
DVHC SR135	9.04	0.176%	$ 1,943		$ 1,943	$ 380	$ 2,324
DVNS EF337	11.60	0.226%	$ 2,494		$ 2,494	$ 488	$ 2,982

DISASTER MGMT DIVISION (FDB5 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
DVNS GP100	29.25	0.570%	$ 6,288		$ 6,288	$ 1,231	$ 7,519
DVNS SR150	46.95	0.915%	$ 10,093		$ 10,093	$ 1,975	$ 12,069
DVPL EF337	27.09	0.528%	$ 5,824		$ 5,824	$ 1,140	$ 6,964
DVPL GP100	0.09	0.002%	$ 19		$ 19	$ 4	$ 23
FDB2 GP100	21.05	0.410%	$ 4,525		$ 4,525	$ 886	$ 5,411
FDB2 SR131	5.25	0.102%	$ 1,129		$ 1,129	$ 221	$ 1,350
FDB2 TF401	0.70	0.014%	$ 150		$ 150	$ 29	$ 180
FDB3 GP100	41.38	0.806%	$ 8,896		$ 8,896	$ 1,741	$ 10,637
FDB4 GP100	380.00	7.403%	$ 81,692		$ 81,692	$ 15,989	$ 97,681
FDB4 SR121	9.00	0.175%	$ 1,935		$ 1,935	$ 379	$ 2,313
FDB4 TF401	40.73	0.794%	$ 8,756		$ 8,756	$ 1,714	$ 10,470
FDB4 TF403	8.75	0.170%	$ 1,881		$ 1,881	$ 368	$ 2,249
FMB2 IS385	5.05	0.098%	$ 1,086		$ 1,086	$ 212	$ 1,298
FMB2 IS390	0.39	0.008%	$ 84		$ 84	$ 16	$ 100
FMB2 IS391	4.42	0.086%	$ 950		$ 950	$ 186	$ 1,136
FMB2 SR130	0.05	0.001%	$ 11		$ 11	$ 2	$ 13
FMB2 SR135	0.28	0.005%	$ 60		$ 60	$ 12	$ 72
FMB2 SR150	1.40	0.027%	$ 301		$ 301	$ 59	$ 360
FMB2 SR151	0.08	0.002%	$ 17		$ 17	$ 3	$ 21
FMB3 IS391	3.04	0.059%	$ 654		$ 654	$ 128	$ 781
FMB3 TF401	0.50	0.010%	$ 107		$ 107	$ 21	$ 129
FMB4 GP100	49.59	0.966%	$ 10,661		$ 10,661	$ 2,087	$ 12,747
FMB5 GP100	8.00	0.156%	$ 1,720		$ 1,720	$ 337	$ 2,056
FMB7 GP100	10.83	0.211%	$ 2,328		$ 2,328	$ 456	$ 2,784
FMB9 EF340	31.39	0.612%	$ 6,748		$ 6,748	$ 1,321	$ 8,069
GOBS EF301	36.87	0.718%	$ 7,926		$ 7,926	$ 1,551	$ 9,478
GOBS NX420	7.50	0.146%	$ 1,612		$ 1,612	$ 316	$ 1,928
GOEC EF301	85.60	1.668%	$ 18,402		$ 18,402	$ 3,602	$ 22,004
GOEL EF331	3.50	0.068%	$ 752		$ 752	$ 147	$ 900
GOEO EF301	1.25	0.024%	$ 269		$ 269	$ 53	$ 321
GOEO NX420	0.75	0.015%	$ 161		$ 161	$ 32	$ 193
GOGS EF301	65.22	1.271%	$ 14,021		$ 14,021	$ 2,744	$ 16,765
GOOP NX420	19.50	0.380%	$ 4,192		$ 4,192	$ 820	$ 5,013
HA HR430	562.80	10.965%	$ 120,991		$ 120,991	$ 23,680	$ 144,671
HECH GP100	7.45	0.145%	$ 1,602		$ 1,602	$ 313	$ 1,915
HECH SR130	98.80	1.925%	$ 21,240		$ 21,240	$ 4,157	$ 25,397
HEEH SR130	46.15	0.899%	$ 9,921		$ 9,921	$ 1,942	$ 11,863
HEEH SR131	5.10	0.099%	$ 1,096		$ 1,096	$ 215	$ 1,311
HEEO SR130	39.95	0.778%	$ 8,588		$ 8,588	$ 1,681	$ 10,269
HEHA SR151	70.60	1.375%	$ 15,178		$ 15,178	$ 2,971	$ 18,148
HEPR SR130	91.17	1.776%	$ 19,600		$ 19,600	$ 3,836	$ 23,436

DISASTER MGMT DIVISION (FDB5 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
HREO IS390	2.20	0.043%	$ 473		$ 473	$ 93	$ 566
HREO IS391	8.75	0.170%	$ 1,881		$ 1,881	$ 368	$ 2,249
HRLO IS391	0.25	0.005%	$ 54		$ 54	$ 11	$ 64
HRPS IS390	1.25	0.024%	$ 269		$ 269	$ 53	$ 321
HRPS IS391	9.45	0.184%	$ 2,032		$ 2,032	$ 398	$ 2,429
HRRM IS390	15.00	0.292%	$ 3,225		$ 3,225	$ 631	$ 3,856
HRWD GP100	2.76	0.054%	$ 593		$ 593	$ 116	$ 709
HRWD SR150	68.11	1.327%	$ 14,642		$ 14,642	$ 2,866	$ 17,508
LS GP103	105.06	2.047%	$ 22,586		$ 22,586	$ 4,420	$ 27,006
LS IS380	2.35	0.046%	$ 505		$ 505	$ 99	$ 604
LS SR120	11.92	0.232%	$ 2,563		$ 2,563	$ 502	$ 3,064
LWCC01 IS390	22.95	0.447%	$ 4,933		$ 4,933	$ 965	$ 5,898
LWCC02 IS390	22.95	0.447%	$ 4,933		$ 4,933	$ 965	$ 5,898
LWHR IS391	2.00	0.039%	$ 430		$ 430	$ 84	$ 514
PD GP100	1,129.50	22.005%	$ 242,819	$ 111,334	$ 131,485	$ 47,524	$ 179,010
PDPT SR121	9.48	0.185%	$ 2,038		$ 2,038	$ 399	$ 2,437
PDPT TF401	1.00	0.019%	$ 215		$ 215	$ 42	$ 257
PDPT TF403	23.00	0.448%	$ 4,945		$ 4,945	$ 968	$ 5,912
PDSU TF401	32.25	0.628%	$ 6,933		$ 6,933	$ 1,357	$ 8,290
PRAC GP105	48.71	0.949%	$ 10,472		$ 10,472	$ 2,049	$ 12,521
PRAC TF401	1.00	0.019%	$ 215		$ 215	$ 42	$ 257
PRBS GP105	16.16	0.315%	$ 3,474		$ 3,474	$ 680	$ 4,154
PRBS IS390	1.00	0.019%	$ 215		$ 215	$ 42	$ 257
PRBS TF401	4.40	0.086%	$ 946		$ 946	$ 185	$ 1,131
PRBS TF403	4.16	0.081%	$ 894		$ 894	$ 175	$ 1,069
PRCR GP105	174.82	3.406%	$ 37,583		$ 37,583	$ 7,356	$ 44,938
PRCR SR120	14.14	0.275%	$ 3,040		$ 3,040	$ 595	$ 3,635
PRCR SR133	0.89	0.017%	$ 191		$ 191	$ 37	$ 229
PRCR TF401	31.65	0.617%	$ 6,804		$ 6,804	$ 1,332	$ 8,136
PREO GP105	1.00	0.019%	$ 215		$ 215	$ 42	$ 257
PREO TF401	0.50	0.010%	$ 107		$ 107	$ 21	$ 129
PREO TF403	0.50	0.010%	$ 107		$ 107	$ 21	$ 129
PRMB TF401	4.11	0.080%	$ 884		$ 884	$ 173	$ 1,056
PRMB TF403	18.86	0.367%	$ 4,055		$ 4,055	$ 794	$ 4,848
PRMB TF411	5.17	0.101%	$ 1,111		$ 1,111	$ 218	$ 1,329
PRMD GP105	36.18	0.705%	$ 7,778		$ 7,778	$ 1,522	$ 9,300
PRMD SR120	4.69	0.091%	$ 1,008		$ 1,008	$ 197	$ 1,206
PRMD TF401	29.05	0.566%	$ 6,245		$ 6,245	$ 1,222	$ 7,467
PRMD TF403	45.13	0.879%	$ 9,702		$ 9,702	$ 1,899	$ 11,601
PRMD TF411	6.95	0.135%	$ 1,494		$ 1,494	$ 292	$ 1,787
PWAM GP100	8.25	0.161%	$ 1,774		$ 1,774	$ 347	$ 2,121

DISASTER MGMT DIVISION (FDB5 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PWAM IS380	0.05	0.001%	$ 11		$ 11	$ 2	$ 13
PWAM TF401	1.75	0.034%	$ 376		$ 376	$ 74	$ 450
PWAM TF403	0.65	0.013%	$ 140		$ 140	$ 27	$ 167
PWAM TF411	0.30	0.006%	$ 64		$ 64	$ 13	$ 77
PWBO CP201 (CIP)	5.00	0.097%	$ 1,075		$ 1,075	$ 210	$ 1,285
PWDI CP201 (CIP)	0.80	0.016%	$ 172		$ 172	$ 34	$ 206
PWEN CP201 (CIP)	44.49	0.867%	$ 9,564		$ 9,564	$ 1,872	$ 11,436
PWEN GP100	31.56	0.615%	$ 6,785		$ 6,785	$ 1,328	$ 8,113
PWEN IS380	0.52	0.010%	$ 112		$ 112	$ 22	$ 134
PWEN SR182 (CIP)	0.50	0.010%	$ 107		$ 107	$ 21	$ 129
PWEN TF411	1.98	0.039%	$ 426		$ 426	$ 83	$ 509
PWEV EF330	135.98	2.649%	$ 29,233		$ 29,233	$ 5,721	$ 34,954
PWEV GP100	67.10	1.307%	$ 14,425		$ 14,425	$ 2,823	$ 17,248
PWEV TF401	3.00	0.058%	$ 645		$ 645	$ 126	$ 771
PWPS GP100	79.48	1.548%	$ 17,087		$ 17,087	$ 3,344	$ 20,431
PWPS IS380	24.21	0.472%	$ 5,205		$ 5,205	$ 1,019	$ 6,223
PWPS TF401	1.60	0.031%	$ 344		$ 344	$ 67	$ 411
PWPS TF411	0.22	0.004%	$ 47		$ 47	$ 9	$ 57
WATER DEPT EF 310	189.35	3.689%	$ 40,706		$ 40,706	$ 7,967	$ 48,673
WATER/SEWER DEPT EF 311	40.00	0.779%	$ 8,599		$ 8,599	$ 1,683	$ 10,282
Total	**5,132.91**	**100.000%**	**$ 1,103,471**	**$ 111,334**	**$ 992,137**	**$ 215,801**	**$ 1,207,938**

Allocation Basis: **Full-Time Employees per Dept / Bureau / Fund**

Source of Allocation: **FY 14 Budget Staffing Report**

DISASTER MGMT DIVISION (FDB5 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Dispatch Center							
FIRE ADMIN (FDB1+FDEO)	20.10	31.115%	$ 131,430		$ 131,430	$ 25,703	$ 157,133
PD GP100	44.50	68.885%	$ 290,977	$ 203,168	$ 87,809	$ 56,905	$ 144,714
Total	**64.60**	**100.000%**	**$ 422,407**	**$ 203,168**	**$ 219,239**	**$ 82,608**	**$ 301,847**

Allocation Basis: **Direct to Fire Emergency Communications (20.1%) and PD Communications (44.5%)**

Source of Allocation: **FY 14 Expenditure Report**

ALLOCATION SUMMARY

DISASTER MGMT DIVISION (FDB5 GP100)

	Citywide Support	Dispatch Center	Total
DISASTER MGMT DIVISION (FDB5 GP100)	$ 860	$ -	$ 860
CITY AUDITOR (AU GP100)	$ 4,288	$ -	$ 4,288
CITY CLERK (CC GP100)	$ 3,085	$ -	$ 3,085
CITY MANAGER (CM GP100)	$ 4,642	$ -	$ 4,642
CIVIL SERVICE (CS GP100)	$ 4,779	$ -	$ 4,779
FIRE ADMIN (FDB1+FDEO)	$ 2,699	$ 157,133	$ 159,832
FM ADMIN (FMB1 GP100)	$ 1,285	$ -	$ 1,285
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 22,127	$ -	$ 22,127
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 5,046	$ -	$ 5,046
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 694	$ -	$ 694
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 2,175	$ -	$ 2,175
FM CONTROLS BUREAU (FMB8 GP100)	$ 771	$ -	$ 771
LAW (LW GP100)	$ 4,977	$ -	$ 4,977
LEGISLATIVE (LD GP100)	$ 12,300	$ -	$ 12,300
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 2,622	$ -	$ 2,622
PW ENGR ADMIN (PWENAD)	$ 244	$ -	$ 244
TECHNICAL SERVICES (TS IS385)	$ 33,674	$ -	$ 33,674
APAD EF320	$ 6,683	$ -	$ 6,683
APCI CP201 (CIP)	$ 1,697	$ -	$ 1,697
APOP EF320	$ 22,467	$ -	$ 22,467
AU IS391	$ 339	$ -	$ 339
AU TF401	$ 1,028	$ -	$ 1,028
CCEL GP100	$ 1,157	$ -	$ 1,157
CM SR133	$ 2,589	$ -	$ 2,589
CM TF401	$ 2,560	$ -	$ 2,560
CM TF411	$ 152	$ -	$ 152
CP GP100	$ 9,832	$ -	$ 9,832
CSDD IS390	$ 105	$ -	$ 105
DVAD EF337	$ 1,558	$ -	$ 1,558
DVAD GP100	$ 23	$ -	$ 23

ALLOCATION SUMMARY

DISASTER MGMT DIVISION (FDB5 GP100)

	Citywide Support	Dispatch Center	Total
DVAD SA270	$ 211	$ -	$ 211
DVAD SR135	$ 941	$ -	$ 941
DVAD SR150	$ 1,817	$ -	$ 1,817
DVBU EF337	$ 16,246	$ -	$ 16,246
DVHC SA270	$ 1,198	$ -	$ 1,198
DVHC SR135	$ 2,324	$ -	$ 2,324
DVNS EF337	$ 2,982	$ -	$ 2,982
DVNS GP100	$ 7,519	$ -	$ 7,519
DVNS SR150	$ 12,069	$ -	$ 12,069
DVPL EF337	$ 6,964	$ -	$ 6,964
DVPL GP100	$ 23	$ -	$ 23
FDB2 GP100	$ 5,411	$ -	$ 5,411
FDB2 SR131	$ 1,350	$ -	$ 1,350
FDB2 TF401	$ 180	$ -	$ 180
FDB3 GP100	$ 10,637	$ -	$ 10,637
FDB4 GP100	$ 97,681	$ -	$ 97,681
FDB4 SR121	$ 2,313	$ -	$ 2,313
FDB4 TF401	$ 10,470	$ -	$ 10,470
FDB4 TF403	$ 2,249	$ -	$ 2,249
FMB2 IS385	$ 1,298	$ -	$ 1,298
FMB2 IS390	$ 100	$ -	$ 100
FMB2 IS391	$ 1,136	$ -	$ 1,136
FMB2 SR130	$ 13	$ -	$ 13
FMB2 SR135	$ 72	$ -	$ 72
FMB2 SR150	$ 360	$ -	$ 360
FMB2 SR151	$ 21	$ -	$ 21
FMB3 IS391	$ 781	$ -	$ 781
FMB3 TF401	$ 129	$ -	$ 129
FMB4 GP100	$ 12,747	$ -	$ 12,747
FMB5 GP100	$ 2,056	$ -	$ 2,056
FMB7 GP100	$ 2,784	$ -	$ 2,784

ALLOCATION SUMMARY

DISASTER MGMT DIVISION (FDB5 GP100)

	Citywide Support	Dispatch Center	Total
FMB9 EF340	$ 8,069	$ -	$ 8,069
GOBS EF301	$ 9,478	$ -	$ 9,478
GOBS NX420	$ 1,928	$ -	$ 1,928
GOEC EF301	$ 22,004	$ -	$ 22,004
GOEL EF331	$ 900	$ -	$ 900
GOEO EF301	$ 321	$ -	$ 321
GOEO NX420	$ 193	$ -	$ 193
GOGS EF301	$ 16,765	$ -	$ 16,765
GOOP NX420	$ 5,013	$ -	$ 5,013
HA HR430	$ 144,671	$ -	$ 144,671
HECH GP100	$ 1,915	$ -	$ 1,915
HECH SR130	$ 25,397	$ -	$ 25,397
HEEH SR130	$ 11,863	$ -	$ 11,863
HEEH SR131	$ 1,311	$ -	$ 1,311
HEEO SR130	$ 10,269	$ -	$ 10,269
HEHA SR151	$ 18,148	$ -	$ 18,148
HEPR SR130	$ 23,436	$ -	$ 23,436
HREO IS390	$ 566	$ -	$ 566
HREO IS391	$ 2,249	$ -	$ 2,249
HRLO IS391	$ 64	$ -	$ 64
HRPS IS390	$ 321	$ -	$ 321
HRPS IS391	$ 2,429	$ -	$ 2,429
HRRM IS390	$ 3,856	$ -	$ 3,856
HRWD GP100	$ 709	$ -	$ 709
HRWD SR150	$ 17,508	$ -	$ 17,508
LS GP103	$ 27,006	$ -	$ 27,006
LS IS380	$ 604	$ -	$ 604
LS SR120	$ 3,064	$ -	$ 3,064
LWCC01 IS390	$ 5,898	$ -	$ 5,898
LWCC02 IS390	$ 5,898	$ -	$ 5,898
LWHR IS391	$ 514	$ -	$ 514

ALLOCATION SUMMARY

DISASTER MGMT DIVISION (FDB5 GP100)

	Citywide Support	Dispatch Center	Total
PD GP100	$ 179,010	$ 144,714	$ 323,724
PDPT SR121	$ 2,437	$ -	$ 2,437
PDPT TF401	$ 257	$ -	$ 257
PDPT TF403	$ 5,912	$ -	$ 5,912
PDSU TF401	$ 8,290	$ -	$ 8,290
PRAC GP105	$ 12,521	$ -	$ 12,521
PRAC TF401	$ 257	$ -	$ 257
PRBS GP105	$ 4,154	$ -	$ 4,154
PRBS IS390	$ 257	$ -	$ 257
PRBS TF401	$ 1,131	$ -	$ 1,131
PRBS TF403	$ 1,069	$ -	$ 1,069
PRCR GP105	$ 44,938	$ -	$ 44,938
PRCR SR120	$ 3,635	$ -	$ 3,635
PRCR SR133	$ 229	$ -	$ 229
PRCR TF401	$ 8,136	$ -	$ 8,136
PREO GP105	$ 257	$ -	$ 257
PREO TF401	$ 129	$ -	$ 129
PREO TF403	$ 129	$ -	$ 129
PRMB TF401	$ 1,056	$ -	$ 1,056
PRMB TF403	$ 4,848	$ -	$ 4,848
PRMB TF411	$ 1,329	$ -	$ 1,329
PRMD GP105	$ 9,300	$ -	$ 9,300
PRMD SR120	$ 1,206	$ -	$ 1,206
PRMD TF401	$ 7,467	$ -	$ 7,467
PRMD TF403	$ 11,601	$ -	$ 11,601
PRMD TF411	$ 1,787	$ -	$ 1,787
PWAM GP100	$ 2,121	$ -	$ 2,121
PWAM IS380	$ 13	$ -	$ 13
PWAM TF401	$ 450	$ -	$ 450
PWAM TF403	$ 167	$ -	$ 167
PWAM TF411	$ 77	$ -	$ 77

ALLOCATION SUMMARY

DISASTER MGMT DIVISION (FDB5 GP100)

	Citywide Support	Dispatch Center	Total
PWBO CP201 (CIP)	$ 1,285	$ -	$ 1,285
PWDI CP201 (CIP)	$ 206	$ -	$ 206
PWEN CP201 (CIP)	$ 11,436	$ -	$ 11,436
PWEN GP100	$ 8,113	$ -	$ 8,113
PWEN IS380	$ 134	$ -	$ 134
PWEN SR182 (CIP)	$ 129	$ -	$ 129
PWEN TF411	$ 509	$ -	$ 509
PWEV EF330	$ 34,954	$ -	$ 34,954
PWEV GP100	$ 17,248	$ -	$ 17,248
PWEV TF401	$ 771	$ -	$ 771
PWPS GP100	$ 20,431	$ -	$ 20,431
PWPS IS380	$ 6,223	$ -	$ 6,223
PWPS TF401	$ 411	$ -	$ 411
PWPS TF411	$ 57	$ -	$ 57
WATER DEPT EF 310	$ 48,673	$ -	$ 48,673
WATER/SEWER DEPT EF 311	$ 10,282	$ -	$ 10,282
Total	**$ 1,207,938**	**$ 301,847**	**$ 1,509,785**

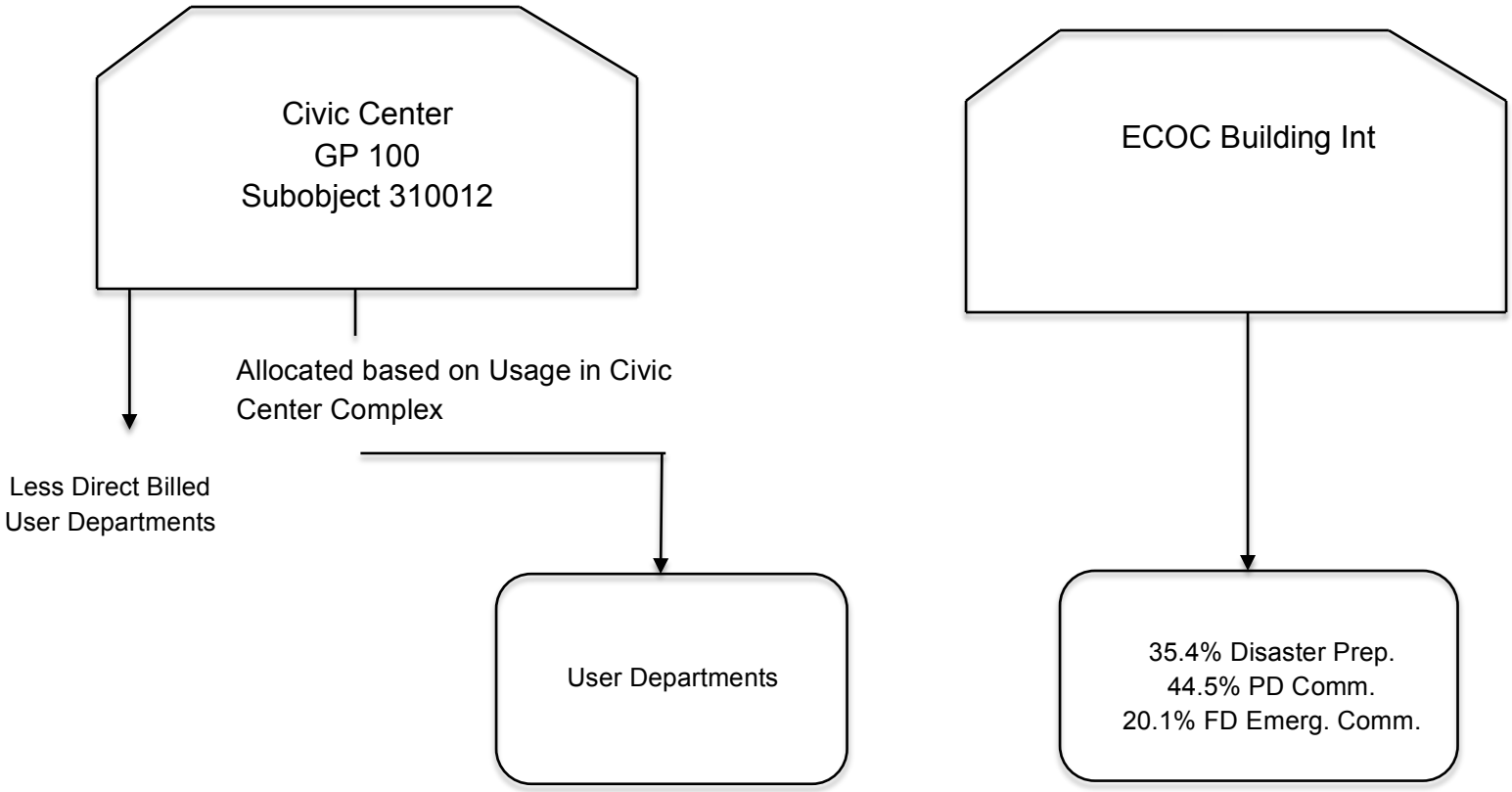
(4) Civic Center and ECOC Costs

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

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

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

Civic Center & Emergency Communications and Operations Center (ECOC)



(4.1) Civic Center and ECOC Detail Reports

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

COSTS TO BE ALLOCATED

CIVIC CENTER AND ECOC COSTS

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ -		$ -
Total Deductions	$ -		$ -
Incoming Costs			
Total Incoming Costs	**$ -**	**$ -**	**$ -**
Civic Center Costs	$ 5,319,362		
ECOC Building Interest	$ 768,063		
Total Cost Adjustments	**$ 6,087,425**		**$ 6,087,425**
Total Costs to be Allocated	**$ 6,087,425**	**$ -**	**$ 6,087,425**

DEPARTMENTAL EXPENSE DETAIL

CIVIC CENTER AND ECOC COSTS

Expense Type	$	General Admin	Civic Center	ECOC Building Interest
Operating Services & Supplies				
	$ -	$ -	$ -	$ -
Subtotal Operating Cost	**$ -**	**$ -**	**$ -**	**$ -**
DEPARTMENTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**
Disallowed Costs				
	$ -			
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Civic Center Costs	$ 5,319,362		$ 5,319,362	
ECOC Building Interest	$ 768,063			$ 768,063
Subtotal Cost Adjustments	**$ 6,087,425**	**$ -**	**$ 5,319,362**	**$ 768,063**
FUNCTIONAL COST	**$ 6,087,425**	**$ -**	**$ 5,319,362**	**$ 768,063**
First Allocation				
Incoming - All Others	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of First Allocation	**$ 6,087,425**		**$ 5,319,362**	**$ 768,063**
Second Allocation				
Incoming - All Others	$ -	$ -	$ -	$ -
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of Second Allocation	**$ -**		**$ -**	**$ -**
TOTAL ALLOCATED	**$ 6,087,425**		**$ 5,319,362**	**$ 768,063**

CIVIC CENTER AND ECOC COSTS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Civic Center							
CITY AUDITOR (AU GP100)	131,894.57	2.448%	$ 130,200		$ 130,200	$ -	$ 130,200
CITY CLERK (CC GP100)	327,666.24	6.081%	$ 323,457		$ 323,457	$ -	$ 323,457
CITY MANAGER (CM GP100)	185,944.86	3.451%	$ 183,556		$ 183,556	$ -	$ 183,556
CIVIL SERVICE (CS GP100)	209,308.99	3.884%	$ 206,620		$ 206,620	$ -	$ 206,620
FM ADMIN (FMB1 GP100)	23,298.29	0.432%	$ 22,999		$ 22,999	$ -	$ 22,999
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	38,325.71	0.711%	$ 37,833		$ 37,833	$ -	$ 37,833
FM ACCOUNTING BUREAU (FMB2 GP100)	91,469.08	1.697%	$ 90,294		$ 90,294	$ -	$ 90,294
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	12,581.07	0.233%	$ 12,419		$ 12,419	$ -	$ 12,419
FM BUDGET MANAGEMENT (FMB3 GP100)	39,420.70	0.732%	$ 38,914		$ 38,914	$ -	$ 38,914
FM CONTROLS BUREAU (FMB8 GP100)	13,978.97	0.259%	$ 13,799		$ 13,799	$ -	$ 13,799
LAW (LW GP100)	155,351.37	2.883%	$ 153,356		$ 153,356	$ -	$ 153,356
LEGISLATIVE (LD GP100)	287,875.23	5.342%	$ 284,177		$ 284,177	$ -	$ 284,177
PUBLIC WORKS ADM (PWBO & PWDI GP100)	310,680.24	5.766%	$ 306,689		$ 306,689	$ -	$ 306,689
PW ENGR ADMIN (PWENAD)	127,889.57	2.373%	$ 126,247		$ 126,247	$ -	$ 126,247
CP GP100	310,680.24	5.766%	$ 306,689		$ 306,689	$ -	$ 306,689
DVAD GP100	104,876.68	1.946%	$ 103,529		$ 103,529	$ -	$ 103,529
FDB4 GP100	266,851.25	4.952%	$ 263,423		$ 263,423	$ -	$ 263,423
FMB2 IS385	23,531.27	0.437%	$ 23,229		$ 23,229	$ -	$ 23,229
FMB2 IS390	1,817.27	0.034%	$ 1,794		$ 1,794	$ -	$ 1,794
FMB2 IS391	20,595.69	0.382%	$ 20,331		$ 20,331	$ -	$ 20,331
FMB2 SR130	232.98	0.004%	$ 230		$ 230	$ -	$ 230
FMB2 SR135	1,304.70	0.024%	$ 1,288		$ 1,288	$ -	$ 1,288
FMB2 SR150	6,523.52	0.121%	$ 6,440		$ 6,440	$ -	$ 6,440
FMB2 SR151	372.77	0.007%	$ 368		$ 368	$ -	$ 368
FMB3 IS391	14,165.36	0.263%	$ 13,983		$ 13,983	$ -	$ 13,983
FMB3 TF401	2,329.83	0.043%	$ 2,300		$ 2,300	$ -	$ 2,300
FMB4 GP100	281,244.23	5.219%	$ 277,631		$ 277,631	$ -	$ 277,631
FMB5 GP100	54,162.04	1.005%	$ 53,466		$ 53,466	$ -	$ 53,466
FMB7 GP100	97,418.38	1.808%	$ 96,167		$ 96,167	$ -	$ 96,167
PD GP100	1,913,414.36	35.509%	$ 1,888,834		$ 1,888,834	$ -	$ 1,888,834
PWAM GP100	71,833.78	1.333%	$ 70,911		$ 70,911	$ -	$ 70,911
PWEN GP100	127,889.57	2.373%	$ 126,247		$ 126,247	$ -	$ 126,247
PWPS GP100	41,372.20	0.768%	$ 40,841		$ 40,841	$ -	$ 40,841
OTHER	92,285.04	1.713%	$ 91,100		$ 91,100	$ -	$ 91,100
Total	**5,388,586.05**	**100.000%**	**$ 5,319,362**	**$ -**	**$ 5,319,362**	**$ -**	**$ 5,319,362**

Allocation Basis: **Civic Center Use Charges**

Source of Allocation: **Financial Management**

CIVIC CENTER AND ECOC COSTS

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
ECOC Building Interest							
DISASTER MGMT DIVISION (FDB5 GP100)	14,868.00	35.400%	$ 271,894		$ 271,894		$ 271,894
FIRE ADMIN (FDB1+FDEO)	8,442.00	20.100%	$ 154,381		$ 154,381	$ -	$ 154,381
PD GP100	18,690.00	44.500%	$ 341,788		$ 341,788	$ -	$ 341,788
Total	**42,000.00**	**100.000%**	**$ 768,063**	**$ -**	**$ 768,063**	**$ -**	**$ 768,063**

Allocation Basis: **Square Footage per Occupant of ECOC Buildings**

Source of Allocation: **Financial Management**

ALLOCATION SUMMARY

CIVIC CENTER AND ECOC COSTS

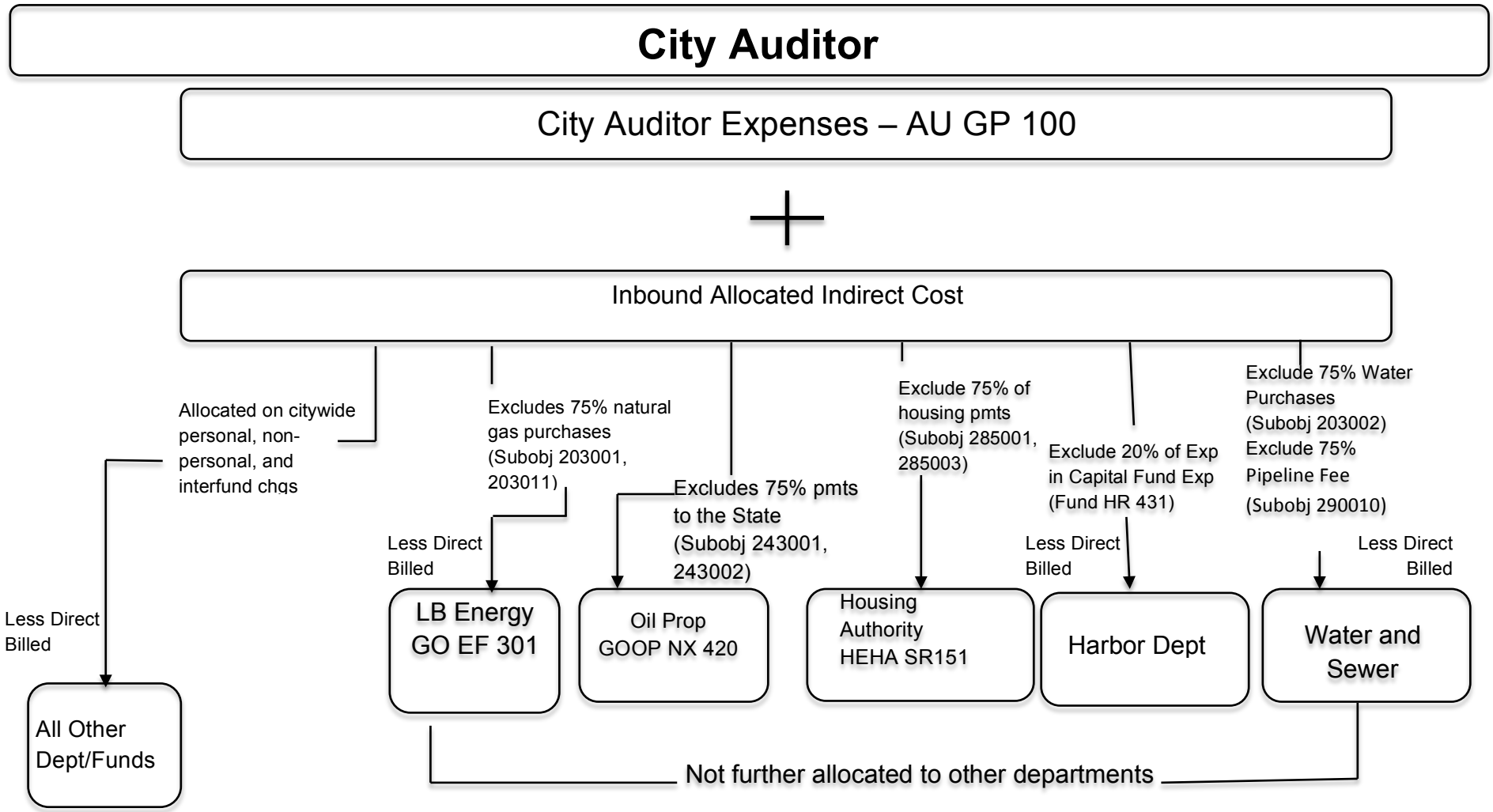
	Civic Center	ECOC Building Interest	Total
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 271,894	$ 271,894
CITY AUDITOR (AU GP100)	$ 130,200	$ -	$ 130,200
CITY CLERK (CC GP100)	$ 323,457	$ -	$ 323,457
CITY MANAGER (CM GP100)	$ 183,556	$ -	$ 183,556
CIVIL SERVICE (CS GP100)	$ 206,620	$ -	$ 206,620
FIRE ADMIN (FDB1+FDEO)	$ -	$ 154,381	$ 154,381
FM ADMIN (FMB1 GP100)	$ 22,999	$ -	$ 22,999
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 37,833	$ -	$ 37,833
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 90,294	$ -	$ 90,294
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 12,419	$ -	$ 12,419
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 38,914	$ -	$ 38,914
FM CONTROLS BUREAU (FMB8 GP100)	$ 13,799	$ -	$ 13,799
LAW (LW GP100)	$ 153,356	$ -	$ 153,356
LEGISLATIVE (LD GP100)	$ 284,177	$ -	$ 284,177
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 306,689	$ -	$ 306,689
PW ENGR ADMIN (PWENAD)	$ 126,247	$ -	$ 126,247
CP GP100	$ 306,689	$ -	$ 306,689
DVAD GP100	$ 103,529	$ -	$ 103,529
FDB4 GP100	$ 263,423	$ -	$ 263,423
FMB2 IS385	$ 23,229	$ -	$ 23,229
FMB2 IS390	$ 1,794	$ -	$ 1,794
FMB2 IS391	$ 20,331	$ -	$ 20,331
FMB2 SR130	$ 230	$ -	$ 230
FMB2 SR135	$ 1,288	$ -	$ 1,288
FMB2 SR150	$ 6,440	$ -	$ 6,440
FMB2 SR151	$ 368	$ -	$ 368
FMB3 IS391	$ 13,983	$ -	$ 13,983
FMB3 TF401	$ 2,300	$ -	$ 2,300
FMB4 GP100	$ 277,631	$ -	$ 277,631
FMB5 GP100	$ 53,466	$ -	$ 53,466
FMB7 GP100	$ 96,167	$ -	$ 96,167
PD GP100	$ 1,888,834	$ 341,788	$ 2,230,622
PWAM GP100	$ 70,911	$ -	$ 70,911
PWEN GP100	$ 126,247	$ -	$ 126,247
PWPS GP100	$ 40,841	$ -	$ 40,841
OTHER	$ 91,100	$ -	$ 91,100
Total	**$ 5,319,362**	**$ 768,063**	**$ 6,087,425**

(5) City Auditor

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

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

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


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

(5.1) City Auditor Detail Reports

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

COSTS TO BE ALLOCATED

CITY AUDITOR (AU GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 1,918,331		$ 1,918,331
Total Deductions	$ -		$ -
Incoming Costs			
EQUIPMENT DEPRECIATION	$ 11,870	$ -	$ 11,870
DISASTER MGMT DIVISION (FDB5 GP100)	$ 3,586	$ 702	$ 4,288
CIVIC CENTER AND ECOC COSTS	$ 130,200	$ -	$ 130,200
CITY AUDITOR (AU GP100)		$ 1,783	$ 1,783
CITY CLERK (CC GP100)		$ 3,595	$ 3,595
CITY MANAGER (CM GP100)		$ 1,098	$ 1,098
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)		$ 2,541	$ 2,541
FM ACCOUNTING BUREAU (FMB2 GP100)		$ 2,540	$ 2,540
FM BUDGET MANAGEMENT (FMB3 GP100)		$ 2,418	$ 2,418
FM CONTROLS BUREAU (FMB8 GP100)		$ 366	$ 366
LAW (LW GP100)		$ 2,221	$ 2,221
LEGISLATIVE (LD GP100)		$ 8,891	$ 8,891
TECHNICAL SERVICES (TS IS385)		$ 1,454	$ 1,454
Total Incoming Costs	**$ 145,656**	**$ 27,609**	**$ 173,265**
Revenue	$ (635)		
Total Cost Adjustments	**$ (635)**		**$ (635)**
Total Costs to be Allocated	**$ 2,063,352**	**$ 27,609**	**$ 2,090,961**

DEPARTMENTAL EXPENSE DETAIL

CITY AUDITOR (AU GP100)

Expense Type	$	General Admin	Audit Services
Personnel			
Salaries & Benefits	$ 1,419,865	$ -	$ 1,419,865
Subtotal Personnel Cost	**$ 1,419,865**	**$ -**	**$ 1,419,865**
Operating Services & Supplies			
Materials, Supplies, and Services	$ 392,401	$ -	$ 392,401
Internal Support	$ 106,066	$ -	$ 106,066
Subtotal Operating Cost	**$ 498,467**	**$ -**	**$ 498,467**
DEPARTMENTAL EXPENDITURES	**$ 1,918,331**	**$ -**	**$ 1,918,331**
Disallowed Costs			
	$ -		
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Revenue	$ (635)		$ (635)
Subtotal Cost Adjustments	**$ (635)**	**$ -**	**$ (635)**
FUNCTIONAL COST	**$ 1,917,696**	**$ -**	**$ 1,917,696**
First Allocation			
Incoming - All Others	$ 145,656	$ -	$ 145,656
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 2,063,352**		**$ 2,063,352**
Second Allocation			
Incoming - All Others	$ 27,609	$ -	$ 27,609
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ 27,609**		**$ 27,609**
TOTAL ALLOCATED	**$ 2,090,961**		**$ 2,090,961**

CITY AUDITOR (AU GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Audit Services							
DISASTER MGMT DIVISION (FDB5 GP100)	1,046,556.74	0.050%	$ 1,029		$ 1,029		$ 1,029
CITY AUDITOR (AU GP100)	1,813,751.24	0.086%	$ 1,783		$ 1,783		$ 1,783
CITY CLERK (CC GP100)	1,742,688.65	0.083%	$ 1,714		$ 1,714	$ 23	$ 1,737
CITY MANAGER (CM GP100)	2,629,398.08	0.125%	$ 2,585		$ 2,585	$ 35	$ 2,620
CIVIL SERVICE (CS GP100)	2,127,407.65	0.101%	$ 2,092		$ 2,092	$ 28	$ 2,120
FIRE ADMIN (FDB1+FDEO)	2,593,544.89	0.124%	$ 2,550		$ 2,550	$ 34	$ 2,584
FM ADMIN (FMB1 GP100)	53,034.46	0.003%	$ 52		$ 52	$ 1	$ 53
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	23,347,739.47	1.113%	$ 22,957	$ 10,000	$ 12,957	$ 308	$ 13,265
FM ACCOUNTING BUREAU (FMB2 GP100)	2,354,760.65	0.112%	$ 2,315		$ 2,315	$ 31	$ 2,346
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	418,152.22	0.020%	$ 411		$ 411	$ 6	$ 417
FM BUDGET MANAGEMENT (FMB3 GP100)	1,219,723.50	0.058%	$ 1,199		$ 1,199	$ 16	$ 1,215
FM CONTROLS BUREAU (FMB8 GP100)	162,347.64	0.008%	$ 160		$ 160	$ 2	$ 162
LAW (LW GP100)	1,536,565.37	0.073%	$ 1,511		$ 1,511	$ 20	$ 1,531
LEGISLATIVE (LD GP100)	4,366,430.26	0.208%	$ 4,293		$ 4,293	$ 58	$ 4,351
PUBLIC WORKS ADM (PWBO & PWDI GP100)	975,144.65	0.046%	$ 959		$ 959	$ 13	$ 972
PW ENGR ADMIN (PWENAD)	2,645,558.18	0.126%	$ 2,601		$ 2,601	$ 35	$ 2,636
TECHNICAL SERVICES (TS IS385)	39,396,555.84	1.877%	$ 38,738		$ 38,738	$ 519	$ 39,257
APAD EF320	13,747,158.45	0.655%	$ 13,517	$ 1,958	$ 11,559	$ 181	$ 11,740
APCI CP201 (CIP)	(92.27)	0.000%	$ (0)		$ (0)	$ (0)	$ (0)
APCI EF320 (CIP)	18,109,376.50	0.863%	$ 17,807		$ 17,807	$ 239	$ 18,045
APCI SR181 (CIP)	(41,446.27)	-0.002%	$ (41)		$ (41)	$ (1)	$ (41)
APOP EF320	17,027,556.05	0.811%	$ 16,743		$ 16,743	$ 224	$ 16,967
APPA EF320	649,145.00	0.031%	$ 638		$ 638	$ 9	$ 647
AU IS391	123,694.43	0.006%	$ 122		$ 122	$ 2	$ 123
AU NX420	(3,055.79)	0.000%	$ (3)		$ (3)	$ (0)	$ (3)
AU TF401	548,747.97	0.026%	$ 540		$ 540	$ 7	$ 547
CCEL GP100	2,470,227.31	0.118%	$ 2,429		$ 2,429	$ 33	$ 2,461
CM SR133	5,565,226.62	0.265%	$ 5,472	$ 44,500	$ (39,028)	$ 73	$ (38,954)
CM TF401	1,110,214.03	0.053%	$ 1,092		$ 1,092	$ 15	$ 1,106
CM TF411	410,305.77	0.020%	$ 403		$ 403	$ 5	$ 409
CMCI TF401 (CIP)	27,139,607.43	1.293%	$ 26,686		$ 26,686	$ 358	$ 27,043
CP GP100	4,499,601.63	0.214%	$ 4,424		$ 4,424	$ 59	$ 4,484
CP SR120	81,758.83	0.004%	$ 80		$ 80	$ 1	$ 81
CSDD IS390	34,773.04	0.002%	$ 34		$ 34	$ 0	$ 35
DCDP SR120	132,055.88	0.006%	$ 130		$ 130	$ 2	$ 132
DCEC GP100	1,704.83	0.000%	$ 2		$ 2	$ 0	$ 2
DVAD EF337	405,358.80	0.019%	$ 399		$ 399	$ 5	$ 404
DVAD GP100	834,277.37	0.040%	$ 820		$ 820	$ 11	$ 831
DVAD SA270	5,869.32	0.000%	$ 6		$ 6	$ 0	$ 6
DVAD SR137	174,287.73	0.008%	$ 171		$ 171	$ 2	$ 174

CITY AUDITOR (AU GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
DVBU EF337	5,773,098.72	0.275%	$ 5,677		$ 5,677	$ 76	$ 5,753
DVBU SR137	1,928,100.32	0.092%	$ 1,896		$ 1,896	$ 25	$ 1,921
DVHC SA270	19,511,287.14	0.930%	$ 19,185		$ 19,185	$ 257	$ 19,442
DVHC SA277	16,355,818.98	0.779%	$ 16,082		$ 16,082	$ 215	$ 16,298
DVHC SR135	4,102,971.64	0.196%	$ 4,034		$ 4,034	$ 54	$ 4,088
DVHC SR149	165,780.96	0.008%	$ 163		$ 163	$ 2	$ 165
DVHS SR135	1,002,063.82	0.048%	$ 985		$ 985	$ 13	$ 999
DVNS EF337	1,169,343.93	0.056%	$ 1,150		$ 1,150	$ 15	$ 1,165
DVNS GP100	3,494,871.44	0.167%	$ 3,436		$ 3,436	$ 46	$ 3,482
DVNS SR130	(5,021.77)	0.000%	$ (5)		$ (5)	$ (0)	$ (5)
DVNS SR137	640,705.14	0.031%	$ 630		$ 630	$ 8	$ 638
DVNS SR150	12,387,664.83	0.590%	$ 12,181		$ 12,181	$ 163	$ 12,344
DVPL EF337	2,890,505.42	0.138%	$ 2,842		$ 2,842	$ 38	$ 2,880
DVPL GP100	10,427.82	0.000%	$ 10		$ 10	$ 0	$ 10
DVPL SR120	327,083.68	0.016%	$ 322		$ 322	$ 4	$ 326
DVPL SR137	1,264,912.42	0.060%	$ 1,244		$ 1,244	$ 17	$ 1,260
DVRD SA270	5,051,019.01	0.241%	$ 4,967		$ 4,967	$ 67	$ 5,033
DVRD SA277	14,424,135.78	0.687%	$ 14,183		$ 14,183	$ 190	$ 14,373
DVRD SR149	3,030.27	0.000%	$ 3		$ 3	$ 0	$ 3
FDB2 GP100	4,021,332.98	0.192%	$ 3,954		$ 3,954	$ 53	$ 4,007
FDB2 SR131	676,399.49	0.032%	$ 665		$ 665	$ 9	$ 674
FDB2 TF401	18,871.58	0.001%	$ 19		$ 19	$ 0	$ 19
FDB3 GP100	8,091,028.97	0.386%	$ 7,956		$ 7,956	$ 107	$ 8,062
FDB3 SR120	1,830,424.37	0.087%	$ 1,800		$ 1,800	$ 24	$ 1,824
FDB4 CP201	47,735.31	0.002%	$ 47		$ 47	$ 1	$ 48
FDB4 DS600	180,560.88	0.009%	$ 178		$ 178	$ 2	$ 180
FDB4 GP100	55,688,752.36	2.654%	$ 54,758		$ 54,758	$ 734	$ 55,492
FDB4 SR120	(5,445.46)	0.000%	$ (5)		$ (5)	$ (0)	$ (5)
FDB4 SR121	1,972,656.52	0.094%	$ 1,940	$ 5,694	$ (3,755)	$ 26	$ (3,729)
FDB4 TF401	18,719,890.63	0.892%	$ 18,407		$ 18,407	$ 247	$ 18,654
FDB4 TF403	1,536,502.96	0.073%	$ 1,511		$ 1,511	$ 20	$ 1,531
FDB5 SR120	272,743.85	0.013%	$ 268		$ 268	$ 4	$ 272
FMB2 IS385	648,184.03	0.031%	$ 637		$ 637	$ 9	$ 646
FMB2 IS390	130,276.02	0.006%	$ 128		$ 128	$ 2	$ 130
FMB2 IS391	1,032,210.01	0.049%	$ 1,015		$ 1,015	$ 14	$ 1,029
FMB2 SA270	51,854.57	0.002%	$ 51		$ 51	$ 1	$ 52
FMB2 SR130	674.78	0.000%	$ 1		$ 1	$ 0	$ 1
FMB2 SR135	36,229.74	0.002%	$ 36		$ 36	$ 0	$ 36
FMB2 SR150	167,019.26	0.008%	$ 164		$ 164	$ 2	$ 166
FMB2 SR151	7,693.68	0.000%	$ 8		$ 8	$ 0	$ 8
FMB3 IS391	500,148.92	0.024%	$ 492		$ 492	$ 7	$ 498
FMB3 TF401	93,912.79	0.004%	$ 92		$ 92	$ 1	$ 94
FMB4 EF301	8,081,438.89	0.385%	$ 7,946		$ 7,946	$ 106	$ 8,053

CITY AUDITOR (AU GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
FMB4 GP100	3,478,339.16	0.166%	$ 3,420		$ 3,420	$ 46	$ 3,466
FMB5 GP100	1,312,457.28	0.063%	$ 1,291		$ 1,291	$ 17	$ 1,308
FMB7 GP100	1,179,293.18	0.056%	$ 1,160		$ 1,160	$ 16	$ 1,175
FMB9 EF340	3,786,814.87	0.180%	$ 3,724		$ 3,724	$ 50	$ 3,773
GOBS EF303	4,316.08	0.000%	$ 4		$ 4	$ 0	$ 4
GOBS NX420	1,267,213.10	0.060%	$ 1,246		$ 1,246	$ 17	$ 1,263
GOEL EF331	51,887,830.36	2.473%	$ 51,020		$ 51,020	$ 684	$ 51,704
GOEO NX420	31,553.01	0.002%	$ 31		$ 31	$ 0	$ 31
GOOP EF301	32,841,836.87	1.565%	$ 32,293	$ 13,406	$ 18,887	$ 433	$ 19,320
GOOP NX420	86,944,802.39	4.143%	$ 85,491		$ 85,491	$ 1,146	$ 86,637
GOOP SR134	38,753,463.14	1.847%	$ 38,106	$ 3,064	$ 35,042	$ 511	$ 35,552
HA HR430	579,798,806.07	27.630%	$ 570,106	$ 10,646	$ 559,460	$ 7,639	$ 567,099
HECH EX440	(1.72)	0.000%	$ (0)		$ (0)	$ (0)	$ (0)
HECH GP100	635,562.39	0.030%	$ 625		$ 625	$ 8	$ 633
HECH SR130	10,862,759.48	0.518%	$ 10,681		$ 10,681	$ 143	$ 10,824
HEEH SR130	5,132,679.88	0.245%	$ 5,047		$ 5,047	$ 68	$ 5,114
HEEH SR131	835,374.86	0.040%	$ 821		$ 821	$ 11	$ 832
HEEO GP100	1,269.96	0.000%	$ 1		$ 1	$ 0	$ 1
HEEO SR120	56,582.27	0.003%	$ 56		$ 56	$ 1	$ 56
HEEO SR130	3,045,817.94	0.145%	$ 2,995	$ (3,555)	$ 6,550	$ 40	$ 6,590
HEHA SR151	23,602,914.92	1.125%	$ 23,208		$ 23,208	$ 311	$ 23,519
HEHS GP100	408,345.56	0.019%	$ 402		$ 402	$ 5	$ 407
HEHS IS390	180.00	0.000%	$ 0		$ 0	$ 0	$ 0
HEHS SR130	1,873,127.30	0.089%	$ 1,842		$ 1,842	$ 25	$ 1,866
HEPH DS600	11,916.24	0.001%	$ 12		$ 12	$ 0	$ 12
HEPH GP100	(30,130.20)	-0.001%	$ (30)		$ (30)	$ (0)	$ (30)
HEPH IS390	1,092.97	0.000%	$ 1		$ 1	$ 0	$ 1
HEPH SR130	3,346,420.86	0.159%	$ 3,290		$ 3,290	$ 44	$ 3,335
HEPR SR120	197,674.97	0.009%	$ 194		$ 194	$ 3	$ 197
HEPR SR130	4,453,930.62	0.212%	$ 4,379		$ 4,379	$ 59	$ 4,438
HEPR SR151	(7.84)	0.000%	$ (0)		$ (0)	$ (0)	$ (0)
HEPY DS600	35,748.72	0.002%	$ 35		$ 35	$ 0	$ 36
HEPY SR130	5,307,380.15	0.253%	$ 5,219		$ 5,219	$ 70	$ 5,289
HREB IS391	60,799.92	0.003%	$ 60		$ 60	$ 1	$ 61
HREO IS390	334,559.03	0.016%	$ 329		$ 329	$ 4	$ 333
HREO IS391	1,112,758.06	0.053%	$ 1,094		$ 1,094	$ 15	$ 1,109
HRLO IS391	90,448.44	0.004%	$ 89		$ 89	$ 1	$ 90
HRPS IS390	171,720.21	0.008%	$ 169		$ 169	$ 2	$ 171
HRPS IS391	1,479,584.80	0.071%	$ 1,455		$ 1,455	$ 19	$ 1,474
HRRM IS390	5,663,170.21	0.270%	$ 5,568		$ 5,568	$ 75	$ 5,643
HRWD GP100	406,809.46	0.019%	$ 400		$ 400	$ 5	$ 405
HRWD SR150	8,447,866.69	0.403%	$ 8,307		$ 8,307	$ 111	$ 8,418
LDCI CP209 (CIP)	0.10	0.000%	$ 0		$ 0	$ 0	$ 0

CITY AUDITOR (AU GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
LS GP100	1,650,000.00	0.079%	$ 1,622		$ 1,622	$ 22	$ 1,644
LS GP103	12,481,249.73	0.595%	$ 12,273		$ 12,273	$ 164	$ 12,437
LS IS380	117,257.88	0.006%	$ 115		$ 115	$ 2	$ 117
LS SR120	411,653.30	0.020%	$ 405		$ 405	$ 5	$ 410
LWCC01 IS390	3,040,173.55	0.145%	$ 2,989		$ 2,989	$ 40	$ 3,029
LWCC02 IS390	3,040,173.55	0.145%	$ 2,989		$ 2,989	$ 40	$ 3,029
LWHR IS391	363,504.85	0.017%	$ 357		$ 357	$ 5	$ 362
PD GP100	190,911,011.13	9.098%	$ 187,720		$ 187,720	$ 2,515	$ 190,235
PDAD CP201	18,000.00	0.001%	$ 18		$ 18	$ 0	$ 18
PDAD SR120	11,012,366.25	0.525%	$ 10,828		$ 10,828	$ 145	$ 10,973
PDAD SR121	99,482.02	0.005%	$ 98		$ 98	$ 1	$ 99
PDAD TF401	650,773.58	0.031%	$ 640		$ 640	$ 9	$ 648
PDAD TF403	321,834.68	0.015%	$ 316		$ 316	$ 4	$ 321
PDPT SR121	1,844,335.59	0.088%	$ 1,814	$ 5,694	$ (3,881)	$ 24	$ (3,857)
PDPT TF401	1,320,038.96	0.063%	$ 1,298		$ 1,298	$ 17	$ 1,315
PDPT TF403	2,220,749.74	0.106%	$ 2,184		$ 2,184	$ 29	$ 2,213
PDSU TF401	5,750,827.41	0.274%	$ 5,655		$ 5,655	$ 76	$ 5,730
PRAC GP105	4,368,239.14	0.208%	$ 4,295		$ 4,295	$ 58	$ 4,353
PRAC TF401	22,147.13	0.001%	$ 22		$ 22	$ 0	$ 22
PRBS GP105	2,595,582.18	0.124%	$ 2,552		$ 2,552	$ 34	$ 2,586
PRBS IS390	191,210.00	0.009%	$ 188		$ 188	$ 3	$ 191
PRBS TF401	681,542.41	0.032%	$ 670		$ 670	$ 9	$ 679
PRBS TF403	501,691.50	0.024%	$ 493		$ 493	$ 7	$ 500
PRCI CP201 (CIP)	155,002.47	0.007%	$ 152		$ 152	$ 2	$ 154
PRCI TF401 (CIP)	(69,670.72)	-0.003%	$ (69)		$ (69)	$ (1)	$ (69)
PRCI TF403 (CIP)	6,857,099.79	0.327%	$ 6,742		$ 6,742	$ 90	$ 6,833
PRCR DS600	26,122.28	0.001%	$ 26		$ 26	$ 0	$ 26
PRCR GP105	12,155,855.27	0.579%	$ 11,953		$ 11,953	$ 160	$ 12,113
PRCR SR120	2,105,206.89	0.100%	$ 2,070		$ 2,070	$ 28	$ 2,098
PRCR SR133	173,899.27	0.008%	$ 171		$ 171	$ 2	$ 173
PRCR TF401	2,073,607.00	0.099%	$ 2,039		$ 2,039	$ 27	$ 2,066
PREO GP105	321,289.44	0.015%	$ 316		$ 316	$ 4	$ 320
PREO TF401	121,811.31	0.006%	$ 120		$ 120	$ 2	$ 121
PREO TF403	112,121.23	0.005%	$ 110		$ 110	$ 1	$ 112
PRMB TF401	1,100,417.13	0.052%	$ 1,082		$ 1,082	$ 14	$ 1,097
PRMB TF403	3,498,917.94	0.167%	$ 3,440		$ 3,440	$ 46	$ 3,487
PRMB TF411	1,089,803.74	0.052%	$ 1,072		$ 1,072	$ 14	$ 1,086
PRMD DS600	32,044.73	0.002%	$ 32		$ 32	$ 0	$ 32
PRMD GP105	10,070,232.53	0.480%	$ 9,902		$ 9,902	$ 133	$ 10,035
PRMD SR120	62,137.83	0.003%	$ 61		$ 61	$ 1	$ 62
PRMD SR182 (CIP)	49,175.55	0.002%	$ 48		$ 48	$ 1	$ 49
PRMD TF401	4,554,448.57	0.217%	$ 4,478		$ 4,478	$ 60	$ 4,538
PRMD TF403	3,927,529.50	0.187%	$ 3,862		$ 3,862	$ 52	$ 3,914

CITY AUDITOR (AU GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PRMD TF411	1,644,278.53	0.078%	$ 1,617		$ 1,617	$ 22	$ 1,638
PRPD GP105	(5,000.00)	0.000%	$ (5)		$ (5)	$ (0)	$ (5)
PRSE SR133	(6,946.54)	0.000%	$ (7)		$ (7)	$ (0)	$ (7)
PWAM GP100	967,013.85	0.046%	$ 951		$ 951	$ 13	$ 964
PWAM IS380	167,061.31	0.008%	$ 164		$ 164	$ 2	$ 166
PWAM SR132	7,550,643.40	0.360%	$ 7,424		$ 7,424	$ 99	$ 7,524
PWAM SR136	519,710.92	0.025%	$ 511		$ 511	$ 7	$ 518
PWAM TF401	4,922,712.08	0.235%	$ 4,840		$ 4,840	$ 65	$ 4,905
PWAM TF403	125,270.08	0.006%	$ 123		$ 123	$ 2	$ 125
PWAM TF410 (CIP)	24,801.89	0.001%	$ 24		$ 24	$ 0	$ 25
PWAM TF411	78,854.42	0.004%	$ 78		$ 78	$ 1	$ 79
PWBO CP201 (CIP)	38,015.16	0.002%	$ 37		$ 37	$ 1	$ 38
PWCI CP201 (CIP)	27,828,294.83	1.326%	$ 27,363		$ 27,363	$ 367	$ 27,730
PWCI CP202 (CIP)	2,382.42	0.000%	$ 2		$ 2	$ 0	$ 2
PWCI CP209 (CIP)	8,916,445.63	0.425%	$ 8,767		$ 8,767	$ 117	$ 8,885
PWCI EF320 (CIP)	39,696.42	0.002%	$ 39		$ 39	$ 1	$ 40
PWCI IS380 (CIP)	1,796,927.74	0.086%	$ 1,767		$ 1,767	$ 24	$ 1,791
PWCI IS386 (CIP)	(69,411.91)	-0.003%	$ (68)		$ (68)	$ (1)	$ (69)
PWCI SR181 (CIP)	13,355,966.48	0.636%	$ 13,133		$ 13,133	$ 176	$ 13,309
PWCI SR182 (CIP)	20,991,638.46	1.000%	$ 20,641	$ 8,243	$ 12,398	$ 277	$ 12,674
PWCI TF401 (CIP)	780,810.80	0.037%	$ 768		$ 768	$ 10	$ 778
PWCI TF410 (CIP)	803,444.33	0.038%	$ 790		$ 790	$ 11	$ 801
PWDI CP201 (CIP)	10,082.77	0.000%	$ 10		$ 10	$ 0	$ 10
PWEN CP201 (CIP)	(59,035.83)	-0.003%	$ (58)		$ (58)	$ (1)	$ (59)
PWEN DS600	2,147,513.74	0.102%	$ 2,112		$ 2,112	$ 28	$ 2,140
PWEN GP100	6,936,080.67	0.331%	$ 6,820		$ 6,820	$ 91	$ 6,912
PWEN IS380	564,467.13	0.027%	$ 555		$ 555	$ 7	$ 562
PWEN SR120	201,359.72	0.010%	$ 198		$ 198	$ 3	$ 201
PWEN SR182 (CIP)	22,657.11	0.001%	$ 22		$ 22	$ 0	$ 23
PWEN TF401	123,687.98	0.006%	$ 122		$ 122	$ 2	$ 123
PWEN TF411	7,018,168.26	0.334%	$ 6,901		$ 6,901	$ 92	$ 6,993
PWEV EF330	41,562,045.18	1.981%	$ 40,867		$ 40,867	$ 548	$ 41,415
PWEV GP100	6,139,371.11	0.293%	$ 6,037		$ 6,037	$ 81	$ 6,118
PWEV TF401	135,364.22	0.006%	$ 133		$ 133	$ 2	$ 135
PWFS EF340	1,520,657.78	0.072%	$ 1,495		$ 1,495	$ 20	$ 1,515
PWPS GP100	12,351,988.79	0.589%	$ 12,145		$ 12,145	$ 163	$ 12,308
PWPS IS380	9,612,006.81	0.458%	$ 9,451		$ 9,451	$ 127	$ 9,578
PWPS SR182 (CIP)	54.17	0.000%	$ 0		$ 0	$ 0	$ 0
PWPS TF401	142,603.06	0.007%	$ 140		$ 140	$ 2	$ 142
PWPS TF411	475,407.10	0.023%	$ 467		$ 467	$ 6	$ 474
TSCS SR133	118,685.21	0.006%	$ 117		$ 117	$ 2	$ 118
WATER DEPT EF 310	68,340,051.29	3.257%	$ 67,198	$ 4,929	$ 62,269	$ 900	$ 63,169
WATER/SEWER DEPT EF 311	15,560,641.48	0.742%	$ 15,301		$ 15,301	$ 205	$ 15,506

CITY AUDITOR (AU GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
XCAQ TF401	9,904,418.80	0.472%	$ 9,739		$ 9,739	$ 130	$ 9,869
XCDS EF303	21,076,693.28	1.004%	$ 20,724		$ 20,724	$ 278	$ 21,002
XCDS EF320 (CIP)	2,778,036.21	0.132%	$ 2,732		$ 2,732	$ 37	$ 2,768
XCDS EF320	(2,782,983.21)	-0.133%	$ (2,736)		$ (2,736)	$ (37)	$ (2,773)
XCDS GP100	500,000.00	0.024%	$ 492		$ 492	$ 7	$ 498
XCDS TF401 (CIP)	472,179.12	0.023%	$ 464		$ 464	$ 6	$ 471
XCDS TF401	(394,426.54)	-0.019%	$ (388)		$ (388)	$ (5)	$ (393)
XCDS TF403 (CIP)	657,253.40	0.031%	$ 646		$ 646	$ 9	$ 655
XCDS TF403	3,029,699.06	0.144%	$ 2,979		$ 2,979	$ 40	$ 3,019
XCDS TF411	4,277,725.13	0.204%	$ 4,206		$ 4,206	$ 56	$ 4,263
XCEX GP100	58,868,428.52	2.805%	$ 57,884		$ 57,884	$ 776	$ 58,660
XCFR IS391	143,067,305.55	6.818%	$ 140,676		$ 140,676	$ 1,885	$ 142,561
XCGL IS390	6,586,119.26	0.314%	$ 6,476		$ 6,476	$ 87	$ 6,563
XCOT SR182 (CIP)	3,725,603.00	0.178%	$ 3,663		$ 3,663	$ 49	$ 3,712
XCRV GP100	16,958,923.87	0.808%	$ 16,675		$ 16,675	$ 223	$ 16,899
XCRV TF411	3,917.05	0.000%	$ 4		$ 4	$ 0	$ 4
XCSP IS385	267,564.61	0.013%	$ 263		$ 263	$ 4	$ 267
XCWC IS390	19,420,064.35	0.925%	$ 19,095		$ 19,095	$ 256	$ 19,351
Total	**2,098,431,576.43**	**100.000%**	**$ 2,063,352**	**$ 104,580**	**$ 1,958,772**	**$ 27,609**	**$ 1,986,381**

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

Source of Allocation: **FY 14 Expenditure Report**

ALLOCATION SUMMARY

CITY AUDITOR (AU GP100)

	Audit Services	Total
DISASTER MGMT DIVISION (FDB5 GP100)	$ 1,029	$ 1,029
CITY AUDITOR (AU GP100)	$ 1,783	$ 1,783
CITY CLERK (CC GP100)	$ 1,737	$ 1,737
CITY MANAGER (CM GP100)	$ 2,620	$ 2,620
CIVIL SERVICE (CS GP100)	$ 2,120	$ 2,120
FIRE ADMIN (FDB1+FDEO)	$ 2,584	$ 2,584
FM ADMIN (FMB1 GP100)	$ 53	$ 53
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 13,265	$ 13,265
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 2,346	$ 2,346
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 417	$ 417
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 1,215	$ 1,215
FM CONTROLS BUREAU (FMB8 GP100)	$ 162	$ 162
LAW (LW GP100)	$ 1,531	$ 1,531
LEGISLATIVE (LD GP100)	$ 4,351	$ 4,351
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 972	$ 972
PW ENGR ADMIN (PWENAD)	$ 2,636	$ 2,636
TECHNICAL SERVICES (TS IS385)	$ 39,257	$ 39,257
APAD EF320	$ 11,740	$ 11,740
APCI CP201 (CIP)	$ (0)	$ (0)
APCI EF320 (CIP)	$ 18,045	$ 18,045
APCI SR181 (CIP)	$ (41)	$ (41)
APOP EF320	$ 16,967	$ 16,967
APPA EF320	$ 647	$ 647
AU IS391	$ 123	$ 123
AU NX420	$ (3)	$ (3)
AU TF401	$ 547	$ 547
CCEL GP100	$ 2,461	$ 2,461
CM SR133	$ (38,954)	$ (38,954)
CM TF401	$ 1,106	$ 1,106
CM TF411	$ 409	$ 409

ALLOCATION SUMMARY

CITY AUDITOR (AU GP100)

	Audit Services	Total
CMCI TF401 (CIP)	$ 27,043	$ 27,043
CP GP100	$ 4,484	$ 4,484
CP SR120	$ 81	$ 81
CSDD IS390	$ 35	$ 35
DCDP SR120	$ 132	$ 132
DCEC GP100	$ 2	$ 2
DVAD EF337	$ 404	$ 404
DVAD GP100	$ 831	$ 831
DVAD SA270	$ 6	$ 6
DVAD SR137	$ 174	$ 174
DVBU EF337	$ 5,753	$ 5,753
DVBU SR137	$ 1,921	$ 1,921
DVHC SA270	$ 19,442	$ 19,442
DVHC SA277	$ 16,298	$ 16,298
DVHC SR135	$ 4,088	$ 4,088
DVHC SR149	$ 165	$ 165
DVHS SR135	$ 999	$ 999
DVNS EF337	$ 1,165	$ 1,165
DVNS GP100	$ 3,482	$ 3,482
DVNS SR130	$ (5)	$ (5)
DVNS SR137	$ 638	$ 638
DVNS SR150	$ 12,344	$ 12,344
DVPL EF337	$ 2,880	$ 2,880
DVPL GP100	$ 10	$ 10
DVPL SR120	$ 326	$ 326
DVPL SR137	$ 1,260	$ 1,260
DVRD SA270	$ 5,033	$ 5,033
DVRD SA277	$ 14,373	$ 14,373
DVRD SR149	$ 3	$ 3
FDB2 GP100	$ 4,007	$ 4,007

ALLOCATION SUMMARY

CITY AUDITOR (AU GP100)

	Audit Services	Total
FDB2 SR131	$ 674	$ 674
FDB2 TF401	$ 19	$ 19
FDB3 GP100	$ 8,062	$ 8,062
FDB3 SR120	$ 1,824	$ 1,824
FDB4 CP201	$ 48	$ 48
FDB4 DS600	$ 180	$ 180
FDB4 GP100	$ 55,492	$ 55,492
FDB4 SR120	$ (5)	$ (5)
FDB4 SR121	$ (3,729)	$ (3,729)
FDB4 TF401	$ 18,654	$ 18,654
FDB4 TF403	$ 1,531	$ 1,531
FDB5 SR120	$ 272	$ 272
FMB2 IS385	$ 646	$ 646
FMB2 IS390	$ 130	$ 130
FMB2 IS391	$ 1,029	$ 1,029
FMB2 SA270	$ 52	$ 52
FMB2 SR130	$ 1	$ 1
FMB2 SR135	$ 36	$ 36
FMB2 SR150	$ 166	$ 166
FMB2 SR151	$ 8	$ 8
FMB3 IS391	$ 498	$ 498
FMB3 TF401	$ 94	$ 94
FMB4 EF301	$ 8,053	$ 8,053
FMB4 GP100	$ 3,466	$ 3,466
FMB5 GP100	$ 1,308	$ 1,308
FMB7 GP100	$ 1,175	$ 1,175
FMB9 EF340	$ 3,773	$ 3,773
GOBS EF303	$ 4	$ 4
GOBS NX420	$ 1,263	$ 1,263
GOEL EF331	$ 51,704	$ 51,704

ALLOCATION SUMMARY

CITY AUDITOR (AU GP100)

	Audit Services	Total
GOEO NX420	$ 31	$ 31
GOOP EF301	$ 19,320	$ 19,320
GOOP NX420	$ 86,637	$ 86,637
GOOP SR134	$ 35,552	$ 35,552
HA HR430	$ 567,099	$ 567,099
HECH EX440	$ (0)	$ (0)
HECH GP100	$ 633	$ 633
HECH SR130	$ 10,824	$ 10,824
HEEH SR130	$ 5,114	$ 5,114
HEEH SR131	$ 832	$ 832
HEEO GP100	$ 1	$ 1
HEEO SR120	$ 56	$ 56
HEEO SR130	$ 6,590	$ 6,590
HEHA SR151	$ 23,519	$ 23,519
HEHS GP100	$ 407	$ 407
HEHS IS390	$ 0	$ 0
HEHS SR130	$ 1,866	$ 1,866
HEPH DS600	$ 12	$ 12
HEPH GP100	$ (30)	$ (30)
HEPH IS390	$ 1	$ 1
HEPH SR130	$ 3,335	$ 3,335
HEPR SR120	$ 197	$ 197
HEPR SR130	$ 4,438	$ 4,438
HEPR SR151	$ (0)	$ (0)
HEPY DS600	$ 36	$ 36
HEPY SR130	$ 5,289	$ 5,289
HREB IS391	$ 61	$ 61
HREO IS390	$ 333	$ 333
HREO IS391	$ 1,109	$ 1,109
HRLO IS391	$ 90	$ 90

ALLOCATION SUMMARY

CITY AUDITOR (AU GP100)

	Audit Services	Total
HRPS IS390	$ 171	$ 171
HRPS IS391	$ 1,474	$ 1,474
HRRM IS390	$ 5,643	$ 5,643
HRWD GP100	$ 405	$ 405
HRWD SR150	$ 8,418	$ 8,418
LDCI CP209 (CIP)	$ 0	$ 0
LS GP100	$ 1,644	$ 1,644
LS GP103	$ 12,437	$ 12,437
LS IS380	$ 117	$ 117
LS SR120	$ 410	$ 410
LWCC01 IS390	$ 3,029	$ 3,029
LWCC02 IS390	$ 3,029	$ 3,029
LWHR IS391	$ 362	$ 362
PD GP100	$ 190,235	$ 190,235
PDAD CP201	$ 18	$ 18
PDAD SR120	$ 10,973	$ 10,973
PDAD SR121	$ 99	$ 99
PDAD TF401	$ 648	$ 648
PDAD TF403	$ 321	$ 321
PDPT SR121	$ (3,857)	$ (3,857)
PDPT TF401	$ 1,315	$ 1,315
PDPT TF403	$ 2,213	$ 2,213
PDSU TF401	$ 5,730	$ 5,730
PRAC GP105	$ 4,353	$ 4,353
PRAC TF401	$ 22	$ 22
PRBS GP105	$ 2,586	$ 2,586
PRBS IS390	$ 191	$ 191
PRBS TF401	$ 679	$ 679
PRBS TF403	$ 500	$ 500
PRCI CP201 (CIP)	$ 154	$ 154

ALLOCATION SUMMARY

CITY AUDITOR (AU GP100)

	Audit Services	Total
PRCI TF401 (CIP)	$ (69)	$ (69)
PRCI TF403 (CIP)	$ 6,833	$ 6,833
PRCR DS600	$ 26	$ 26
PRCR GP105	$ 12,113	$ 12,113
PRCR SR120	$ 2,098	$ 2,098
PRCR SR133	$ 173	$ 173
PRCR TF401	$ 2,066	$ 2,066
PREO GP105	$ 320	$ 320
PREO TF401	$ 121	$ 121
PREO TF403	$ 112	$ 112
PRMB TF401	$ 1,097	$ 1,097
PRMB TF403	$ 3,487	$ 3,487
PRMB TF411	$ 1,086	$ 1,086
PRMD DS600	$ 32	$ 32
PRMD GP105	$ 10,035	$ 10,035
PRMD SR120	$ 62	$ 62
PRMD SR182 (CIP)	$ 49	$ 49
PRMD TF401	$ 4,538	$ 4,538
PRMD TF403	$ 3,914	$ 3,914
PRMD TF411	$ 1,638	$ 1,638
PRPD GP105	$ (5)	$ (5)
PRSE SR133	$ (7)	$ (7)
PWAM GP100	$ 964	$ 964
PWAM IS380	$ 166	$ 166
PWAM SR132	$ 7,524	$ 7,524
PWAM SR136	$ 518	$ 518
PWAM TF401	$ 4,905	$ 4,905
PWAM TF403	$ 125	$ 125
PWAM TF410 (CIP)	$ 25	$ 25
PWAM TF411	$ 79	$ 79

ALLOCATION SUMMARY

CITY AUDITOR (AU GP100)

	Audit Services	Total
PWBO CP201 (CIP)	$ 38	$ 38
PWCI CP201 (CIP)	$ 27,730	$ 27,730
PWCI CP202 (CIP)	$ 2	$ 2
PWCI CP209 (CIP)	$ 8,885	$ 8,885
PWCI EF320 (CIP)	$ 40	$ 40
PWCI IS380 (CIP)	$ 1,791	$ 1,791
PWCI IS386 (CIP)	$ (69)	$ (69)
PWCI SR181 (CIP)	$ 13,309	$ 13,309
PWCI SR182 (CIP)	$ 12,674	$ 12,674
PWCI TF401 (CIP)	$ 778	$ 778
PWCI TF410 (CIP)	$ 801	$ 801
PWDI CP201 (CIP)	$ 10	$ 10
PWEN CP201 (CIP)	$ (59)	$ (59)
PWEN DS600	$ 2,140	$ 2,140
PWEN GP100	$ 6,912	$ 6,912
PWEN IS380	$ 562	$ 562
PWEN SR120	$ 201	$ 201
PWEN SR182 (CIP)	$ 23	$ 23
PWEN TF401	$ 123	$ 123
PWEN TF411	$ 6,993	$ 6,993
PWEV EF330	$ 41,415	$ 41,415
PWEV GP100	$ 6,118	$ 6,118
PWEV TF401	$ 135	$ 135
PWFS EF340	$ 1,515	$ 1,515
PWPS GP100	$ 12,308	$ 12,308
PWPS IS380	$ 9,578	$ 9,578
PWPS SR182 (CIP)	$ 0	$ 0
PWPS TF401	$ 142	$ 142
PWPS TF411	$ 474	$ 474
TSCS SR133	$ 118	$ 118

ALLOCATION SUMMARY

CITY AUDITOR (AU GP100)

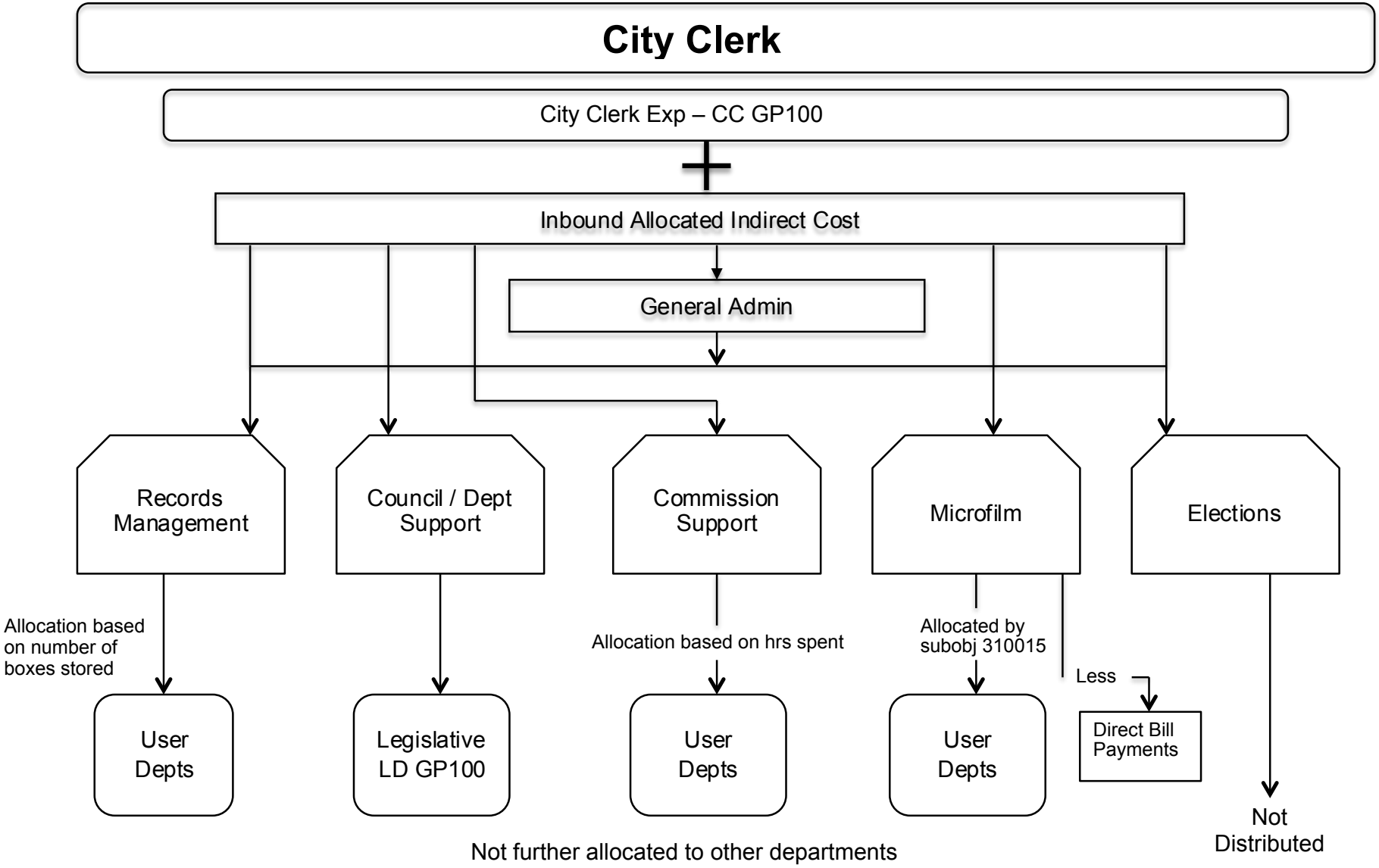
	Audit Services	Total
WATER DEPT EF 310	$ 63,169	$ 63,169
WATER/SEWER DEPT EF 311	$ 15,506	$ 15,506
XCAQ TF401	$ 9,869	$ 9,869
XCDS EF303	$ 21,002	$ 21,002
XCDS EF320 (CIP)	$ 2,768	$ 2,768
XCDS EF320	$ (2,773)	$ (2,773)
XCDS GP100	$ 498	$ 498
XCDS TF401 (CIP)	$ 471	$ 471
XCDS TF401	$ (393)	$ (393)
XCDS TF403 (CIP)	$ 655	$ 655
XCDS TF403	$ 3,019	$ 3,019
XCDS TF411	$ 4,263	$ 4,263
XCEX GP100	$ 58,660	$ 58,660
XCFR IS391	$ 142,561	$ 142,561
XCGL IS390	$ 6,563	$ 6,563
XCOT SR182 (CIP)	$ 3,712	$ 3,712
XCRV GP100	$ 16,899	$ 16,899
XCRV TF411	$ 4	$ 4
XCSP IS385	$ 267	$ 267
XCWC IS390	$ 19,351	$ 19,351
Total	**$ 1,986,381**	**$ 1,986,381**

(6) City Clerk

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

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

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


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

(6.1) City Clerk Detail Reports

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

COSTS TO BE ALLOCATED

CITY CLERK (CC GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 4,198,948		$ 4,198,948
Total Deductions	$ -		$ -
Incoming Costs			
DISASTER MGMT DIVISION (FDB5 GP100)	$ 2,580	$ 505	$ 3,085
CIVIC CENTER AND ECOC COSTS	$ 323,457	$ -	$ 323,457
CITY AUDITOR (AU GP100)	$ 1,714	$ 23	$ 1,737
CITY CLERK (CC GP100)		$ 18,330	$ 18,330
CITY MANAGER (CM GP100)		$ 4,849	$ 4,849
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)		$ 29	$ 29
FM ACCOUNTING BUREAU (FMB2 GP100)		$ 5,932	$ 5,932
FM BUDGET MANAGEMENT (FMB3 GP100)		$ 2,668	$ 2,668
FM CONTROLS BUREAU (FMB8 GP100)		$ 282	$ 282
LAW (LW GP100)		$ 15,972	$ 15,972
LEGISLATIVE (LD GP100)		$ 13,083	$ 13,083
TECHNICAL SERVICES (TS IS385)		$ 2,443	$ 2,443
Total Incoming Costs	**$ 327,750**	**$ 64,115**	**$ 391,865**
Revenue	$ (109,834)		
Total Cost Adjustments	**$ (109,834)**		**$ (109,834)**
Total Costs to be Allocated	**$ 4,416,864**	**$ 64,115**	**$ 4,480,979**

DEPARTMENTAL EXPENSE DETAIL

CITY CLERK (CC GP100)

Expense Type	$	General Admin	Council / Departmental Support	Commission Support	Microfilm	Records Management	Elections
Personnel							
Salaries & Benefits	$ 2,326,837	$ 567,984	$ 681,540	$ 324	$ 45,604	$ 37,687	$ 993,698
Subtotal Personnel Cost	**$ 2,326,837**	**$ 567,984**	**$ 681,540**	**$ 324**	**$ 45,604**	**$ 37,687**	**$ 993,698**
Operating Services & Supplies							
Materials, Services, and Supplies	$ 1,591,472	$ 5,412	$ 181,607	$ -	$ -	$ 89,187	$ 1,315,267
Internal Support	$ 280,639	$ 47,325	$ 79,062	$ -	$ 1,739	$ 5,219	$ 147,294
Subtotal Operating Cost	**$ 1,872,111**	**$ 52,737**	**$ 260,668**	**$ -**	**$ 1,739**	**$ 94,406**	**$ 1,462,561**
DEPARTMENTAL EXPENDITURES	**$ 4,198,948**	**$ 620,721**	**$ 942,208**	**$ 324**	**$ 47,343**	**$ 132,093**	**$ 2,456,259**
Disallowed Costs							
	$ -						
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments							
Revenue	$ (109,834)	$ (9,106)	$ (5,463)				$ (95,265)
Subtotal Cost Adjustments	**$ (109,834)**	**$ (9,106)**	**$ (5,463)**	**$ -**	**$ -**	**$ -**	**$ (95,265)**
FUNCTIONAL COST	**$ 4,089,114**	**$ 611,615**	**$ 936,745**	**$ 324**	**$ 47,343**	**$ 132,093**	**$ 2,360,994**
First Allocation							
Incoming - CIVIC CENTER AND ECOC COSTS:Civic Center	$ 323,457	$ 323,457					
Incoming - All Others	$ 4,293	$ 642	$ 984	$ 0	$ 50	$ 139	$ 2,479
Reallocate Admin Costs	$ (0)	$ (935,714)	$ 252,056	$ 87	$ 12,739	$ 35,543	$ 635,289
Unallocated Costs	$ (2,998,762)		$ -	$ -	$ -	$ -	$ (2,998,762)
Subtotal of First Allocation	**$ 1,418,102**		**$ 1,189,784**	**$ 412**	**$ 60,131**	**$ 167,775**	**$ -**
Second Allocation							
Incoming - All Others	$ 64,115	$ 9,590	$ 14,688	$ 5	$ 742	$ 2,071	$ 37,019
Reallocate Admin Costs	$ 0	$ (9,590)	$ 2,583	$ 1	$ 131	$ 364	$ 6,511
Unallocated Costs	$ (43,530)		$ -	$ -	$ -	$ -	$ (43,530)
Subtotal of Second Allocation	**$ 20,585**		**$ 17,271**	**$ 6**	**$ 873**	**$ 2,435**	**$ -**
TOTAL ALLOCATED	**$ 1,438,687**		**$ 1,207,055**	**$ 418**	**$ 61,004**	**$ 170,210**	**$ -**

CITY CLERK (CC GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Council / Departmental Support							
LEGISLATIVE (LD GP100)	100.00	100.000%	$ 1,189,784		$ 1,189,784	$ 17,271	$ 1,207,055
Total	**100.00**	**100.000%**	**$ 1,189,784**	**$ -**	**$ 1,189,784**	**$ 17,271**	**$ 1,207,055**

Allocation Basis: **Direct to Legislative Department**

CITY CLERK (CC GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Commission Support							
OTHER	6.00	100.000%	$ 412		$ 412	$ 6	$ 418
Total	**6.00**	**100.000%**	**$ 412**	**$ -**	**$ 412**	**$ 6**	**$ 418**

Allocation Basis: **Hours Spent per Dept. Providing Comm. Support**

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

CITY CLERK (CC GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Microfilm							
DVBU SR137	24,681.71	100.000%	$ 60,131	$ 24,682	$ 35,449	$ 873	$ 36,322
Total	**24,681.71**	**100.000%**	**$ 60,131**	**$ 24,682**	**$ 35,449**	**$ 873**	**$ 36,322**

Allocation Basis: **Microfilm Charges per Dept**

Source of Allocation: **FY 14 Expenditure Report (Subobject 310015)**

CITY CLERK (CC GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Records Management							
CITY AUDITOR (AU GP100)	437	2.143%	$ 3,595		$ 3,595		$ 3,595
CITY CLERK (CC GP100)	2,228	10.925%	$ 18,330		$ 18,330		$ 18,330
CITY MANAGER (CM GP100)	212	1.040%	$ 1,744		$ 1,744	$ 29	$ 1,773
CIVIL SERVICE (CS GP100)	311	1.525%	$ 2,559		$ 2,559	$ 43	$ 2,601
FM ADMIN (FMB1 GP100)	8	0.039%	$ 66		$ 66	$ 1	$ 67
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	88	0.432%	$ 724		$ 724	$ 12	$ 736
FM ACCOUNTING BUREAU (FMB2 GP100)	7,626	37.395%	$ 62,740		$ 62,740	$ 1,048	$ 63,787
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	222	1.089%	$ 1,826		$ 1,826	$ 30	$ 1,857
LAW (LW GP100)	602	2.952%	$ 4,953		$ 4,953	$ 83	$ 5,035
LEGISLATIVE (LD GP100)	133	0.652%	$ 1,094		$ 1,094	$ 18	$ 1,112
PUBLIC WORKS ADM (PWBO & PWDI GP100)	327	1.603%	$ 2,690		$ 2,690	$ 45	$ 2,735
PW ENGR ADMIN (PWENAD)	771	3.781%	$ 6,343		$ 6,343	$ 106	$ 6,449
TECHNICAL SERVICES (TS IS385)	28	0.137%	$ 230		$ 230	$ 4	$ 234
APAD EF320	10	0.049%	$ 82		$ 82	$ 1	$ 84
CP GP100	88	0.432%	$ 724		$ 724	$ 12	$ 736
DVAD EF337	34	0.167%	$ 280		$ 280	$ 5	$ 284
DVBU EF337	231	1.133%	$ 1,900		$ 1,900	$ 32	$ 1,932
DVNS SR150	157	0.770%	$ 1,292		$ 1,292	$ 22	$ 1,313
DVPL EF337	1,165	5.713%	$ 9,585		$ 9,585	$ 160	$ 9,745
DVRD SA270	266	1.304%	$ 2,188		$ 2,188	$ 37	$ 2,225
FMB4 GP100	658	3.227%	$ 5,413		$ 5,413	$ 90	$ 5,504
FMB5 GP100	47	0.230%	$ 387		$ 387	$ 6	$ 393
GOOP EF301	793	3.889%	$ 6,524		$ 6,524	$ 109	$ 6,633
HA HR430	177	0.868%	$ 1,456		$ 1,456	$ 24	$ 1,481
HEEO SR130	15	0.074%	$ 123		$ 123	$ 2	$ 125
HEHA SR151	366	1.795%	$ 3,011		$ 3,011	$ 50	$ 3,061
HREO IS390	116	0.569%	$ 954		$ 954	$ 16	$ 970
HREO IS391	845	4.144%	$ 6,952		$ 6,952	$ 116	$ 7,068
PD GP100	2,028	9.945%	$ 16,684		$ 16,684	$ 279	$ 16,963
PWAM GP100	224	1.098%	$ 1,843		$ 1,843	$ 31	$ 1,874
WATER DEPT EF 310	94	0.461%	$ 773		$ 773	$ 13	$ 786
OTHER	86	0.422%	$ 708		$ 708	$ 12	$ 719
Total	**20,393**	**100.000%**	**$ 167,775**	**$ -**	**$ 167,775**	**$ 2,435**	**$ 170,210**

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

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

ALLOCATION SUMMARY

CITY CLERK (CC GP100)

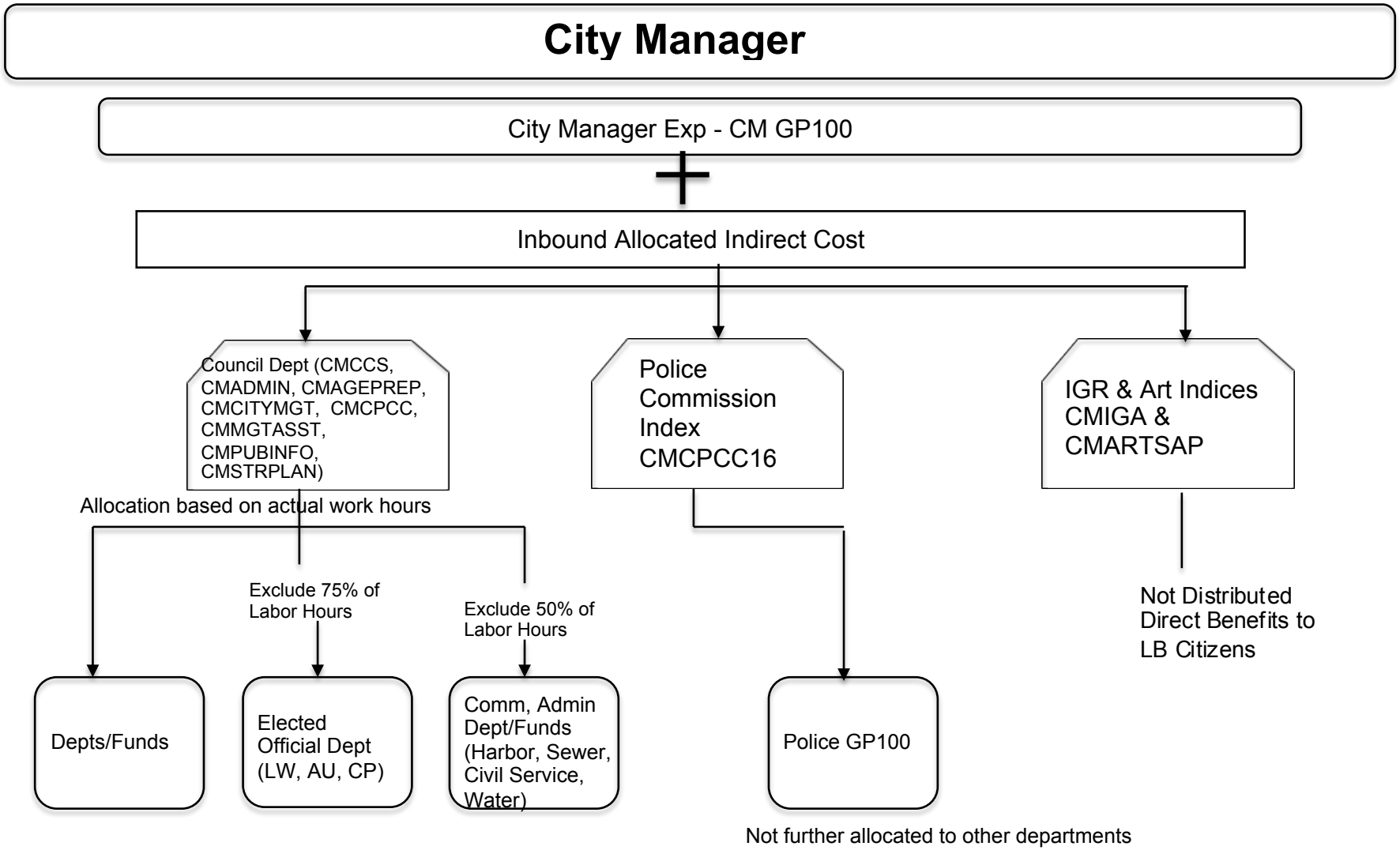
	Council / Departmental Support	Commission Support	Microfilm	Records Management	Total
CITY AUDITOR (AU GP100)	$ -	$ -	$ -	$ 3,595	$ 3,595
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ 18,330	$ 18,330
CITY MANAGER (CM GP100)	$ -	$ -	$ -	$ 1,773	$ 1,773
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ 2,601	$ 2,601
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ 67	$ 67
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ -	$ -	$ 736	$ 736
FM ACCOUNTING BUREAU (FMB2 GP100)	$ -	$ -	$ -	$ 63,787	$ 63,787
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ 1,857	$ 1,857
LAW (LW GP100)	$ -	$ -	$ -	$ 5,035	$ 5,035
LEGISLATIVE (LD GP100)	$ 1,207,055	$ -	$ -	$ 1,112	$ 1,208,168
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ 2,735	$ 2,735
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ 6,449	$ 6,449
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ -	$ 234	$ 234
APAD EF320	$ -	$ -	$ -	$ 84	$ 84
CP GP100	$ -	$ -	$ -	$ 736	$ 736
DVAD EF337	$ -	$ -	$ -	$ 284	$ 284
DVBU EF337	$ -	$ -	$ -	$ 1,932	$ 1,932
DVBU SR137	$ -	$ -	$ 36,322	$ -	$ 36,322
DVNS SR150	$ -	$ -	$ -	$ 1,313	$ 1,313
DVPL EF337	$ -	$ -	$ -	$ 9,745	$ 9,745
DVRD SA270	$ -	$ -	$ -	$ 2,225	$ 2,225
FMB4 GP100	$ -	$ -	$ -	$ 5,504	$ 5,504
FMB5 GP100	$ -	$ -	$ -	$ 393	$ 393
GOOP EF301	$ -	$ -	$ -	$ 6,633	$ 6,633
HA HR430	$ -	$ -	$ -	$ 1,481	$ 1,481
HEEO SR130	$ -	$ -	$ -	$ 125	$ 125
HEHA SR151	$ -	$ -	$ -	$ 3,061	$ 3,061
HREO IS390	$ -	$ -	$ -	$ 970	$ 970
HREO IS391	$ -	$ -	$ -	$ 7,068	$ 7,068
PD GP100	$ -	$ -	$ -	$ 16,963	$ 16,963
PWAM GP100	$ -	$ -	$ -	$ 1,874	$ 1,874
WATER DEPT EF 310	$ -	$ -	$ -	$ 786	$ 786
OTHER	$ -	$ 418	$ -	$ 719	$ 1,137
Total	**$ 1,207,055**	**$ 418**	**$ 36,322**	**$ 170,210**	**$ 1,414,005**

(7) City Manager

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

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

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


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

(7.1) City Manager Detail Reports

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

COSTS TO BE ALLOCATED

CITY MANAGER (CM GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 2,629,398		$ 2,629,398
Total Deductions	$ -		$ -
Incoming Costs			
DISASTER MGMT DIVISION (FDB5 GP100)	$ 3,883	$ 760	$ 4,642
CIVIC CENTER AND ECOC COSTS	$ 183,556	$ -	$ 183,556
CITY AUDITOR (AU GP100)	$ 2,585	$ 35	$ 2,620
CITY CLERK (CC GP100)	$ 1,744	$ 29	$ 1,773
CITY MANAGER (CM GP100)		$ 6,391	$ 6,391
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)		$ 2,261	$ 2,261
FM ACCOUNTING BUREAU (FMB2 GP100)		$ 6,923	$ 6,923
FM BUDGET MANAGEMENT (FMB3 GP100)		$ 3,517	$ 3,517
FM CONTROLS BUREAU (FMB8 GP100)		$ 425	$ 425
LAW (LW GP100)		$ 55,935	$ 55,935
LEGISLATIVE (LD GP100)		$ 17,244	$ 17,244
TECHNICAL SERVICES (TS IS385)		$ 1,967	$ 1,967
Total Incoming Costs	**$ 191,768**	**$ 95,486**	**$ 287,254**
Revenue	$ (1,634)		
Total Cost Adjustments	**$ (1,634)**		**$ (1,634)**
Total Costs to be Allocated	**$ 2,819,533**	**$ 95,486**	**$ 2,915,019**

DEPARTMENTAL EXPENSE DETAIL

CITY MANAGER (CM GP100)

Expense Type	$	General Admin	Council / Departmental Support	Police Commission	IGR & Arts
Personnel					
Salaries & Benefits	$ 2,410,186	$ -	$ 1,812,917	$ 162,767	$ 434,503
Subtotal Personnel Cost	**$ 2,410,186**	**$ -**	**$ 1,812,917**	**$ 162,767**	**$ 434,503**
Operating Services & Supplies					
Materials, Services, and Supplies	$ 101,664	$ -	$ 34,050	$ 15,051	$ 52,563
Internal Support	$ 117,548	$ -	$ 112,347	$ 19,279	$ (14,078)
Subtotal Operating Cost	**$ 219,212**	**$ -**	**$ 146,397**	**$ 34,330**	**$ 38,485**
DEPARTMENTAL EXPENDITURES	**$ 2,629,398**	**$ -**	**$ 1,959,314**	**$ 197,097**	**$ 472,988**
Disallowed Costs					
	$ -				
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments					
Revenue	$ (1,634)		$ (727)	$ (907)	
Subtotal Cost Adjustments	**$ (1,634)**	**$ -**	**$ (727)**	**$ (907)**	**$ -**
FUNCTIONAL COST	**$ 2,627,765**	**$ -**	**$ 1,958,587**	**$ 196,190**	**$ 472,988**
First Allocation					
Incoming - All Others	$ 191,768	$ -	$ 142,933	$ 14,318	$ 34,518
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (507,505)		$ -	$ -	$ (507,505)
Subtotal of First Allocation	**$ 2,312,027**		**$ 2,101,520**	**$ 210,508**	**$ -**
Second Allocation					
Incoming - All Others	$ 95,486	$ -	$ 71,170	$ 7,129	$ 17,187
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (17,187)		$ -	$ -	$ (17,187)
Subtotal of Second Allocation	**$ 78,299**		**$ 71,170**	**$ 7,129**	**$ -**
TOTAL ALLOCATED	**$ 2,390,326**		**$ 2,172,690**	**$ 217,637**	**$ -**

CITY MANAGER (CM GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Council / Departmental Support							
DISASTER MGMT DIVISION (FDB5 GP100)	6,697.50	0.073%	$ 1,532		$ 1,532		$ 1,532
CITY AUDITOR (AU GP100)	4,800.48	0.052%	$ 1,098		$ 1,098		$ 1,098
CITY CLERK (CC GP100)	21,191.60	0.231%	$ 4,849		$ 4,849		$ 4,849
CITY MANAGER (CM GP100)	27,932.10	0.304%	$ 6,391		$ 6,391		$ 6,391
CIVIL SERVICE (CS GP100)	12,295.00	0.134%	$ 2,813		$ 2,813	$ 96	$ 2,909
FIRE ADMIN (FDB1+FDEO)	25,713.50	0.280%	$ 5,883		$ 5,883	$ 201	$ 6,084
FM ADMIN (FMB1 GP100)	7,705.60	0.084%	$ 1,763		$ 1,763	$ 60	$ 1,823
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	169,096.12	1.841%	$ 38,688		$ 38,688	$ 1,319	$ 40,007
FM ACCOUNTING BUREAU (FMB2 GP100)	33,433.50	0.364%	$ 7,649		$ 7,649	$ 261	$ 7,910
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	3,377.00	0.037%	$ 773		$ 773	$ 26	$ 799
FM BUDGET MANAGEMENT (FMB3 GP100)	13,479.75	0.147%	$ 3,084		$ 3,084	$ 105	$ 3,189
FM CONTROLS BUREAU (FMB8 GP100)	683.50	0.007%	$ 156		$ 156	$ 5	$ 162
LAW (LW GP100)	7,628.18	0.083%	$ 1,745		$ 1,745	$ 59	$ 1,805
LEGISLATIVE (LD GP100)	86,759.80	0.945%	$ 19,850		$ 19,850	$ 677	$ 20,527
PUBLIC WORKS ADM (PWBO & PWDI GP100)	18,483.75	0.201%	$ 4,229		$ 4,229	$ 144	$ 4,373
PW ENGR ADMIN (PWENAD)	3,301.20	0.036%	$ 755		$ 755	$ 26	$ 781
TECHNICAL SERVICES (TS IS385)	279,140.20	3.039%	$ 63,866		$ 63,866	$ 2,177	$ 66,043
APAD EF320	38,592.05	0.420%	$ 8,830		$ 8,830	$ 301	$ 9,131
APCI CP201 (CIP)	9,178.00	0.100%	$ 2,100		$ 2,100	$ 72	$ 2,171
APOP EF320	138,819.30	1.511%	$ 31,761		$ 31,761	$ 1,083	$ 32,844
APPA EF320	3,599.20	0.039%	$ 823		$ 823	$ 28	$ 852
AU IS391	622.33	0.007%	$ 142		$ 142	$ 5	$ 147
AU NX420	0.05	0.000%	$ 0		$ 0	$ 0	$ 0
AU TF401	1,797.40	0.020%	$ 411		$ 411	$ 14	$ 425
CCEL GP100	25,773.35	0.281%	$ 5,897		$ 5,897	$ 201	$ 6,098
CM SR133	9,367.10	0.102%	$ 2,143		$ 2,143	$ 73	$ 2,216
CM TF401	14,829.40	0.161%	$ 3,393		$ 3,393	$ 116	$ 3,509
CM TF411	1,067.20	0.012%	$ 244		$ 244	$ 8	$ 252
CMCI TF401 (CIP)	2,772.20	0.030%	$ 634		$ 634	$ 22	$ 656
CP GP100	15,687.88	0.171%	$ 3,589		$ 3,589	$ 122	$ 3,712
CP SR120	350.00	0.004%	$ 80		$ 80	$ 3	$ 83
CSDD IS390	85.00	0.001%	$ 19		$ 19	$ 1	$ 20
DCDP SR120	60.00	0.001%	$ 14		$ 14	$ 0	$ 14
DVAD GP100	24,951.93	0.272%	$ 5,709		$ 5,709	$ 195	$ 5,903
DVBU EF337	63,888.80	0.696%	$ 14,617		$ 14,617	$ 498	$ 15,116
DVBU SR137	19,140.75	0.208%	$ 4,379		$ 4,379	$ 149	$ 4,529

CITY MANAGER (CM GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
DVHC SA270	5,572.87	0.061%	$ 1,275		$ 1,275	$ 43	$ 1,319
DVHC SR135	7,331.40	0.080%	$ 1,677		$ 1,677	$ 57	$ 1,735
DVHS SR135	2,654.00	0.029%	$ 607		$ 607	$ 21	$ 628
DVNS EF337	16,484.70	0.179%	$ 3,772		$ 3,772	$ 129	$ 3,900
DVNS GP100	36,372.75	0.396%	$ 8,322		$ 8,322	$ 284	$ 8,606
DVNS SR130	(108.85)	-0.001%	$ (25)		$ (25)	$ (1)	$ (26)
DVNS SR137	5,687.65	0.062%	$ 1,301		$ 1,301	$ 44	$ 1,346
DVNS SR150	61,688.90	0.672%	$ 14,114		$ 14,114	$ 481	$ 14,595
DVPL EF337	28,436.20	0.310%	$ 6,506		$ 6,506	$ 222	$ 6,728
DVPL SR120	85.50	0.001%	$ 20		$ 20	$ 1	$ 20
DVPL SR137	9,986.40	0.109%	$ 2,285		$ 2,285	$ 78	$ 2,363
DVRD SA270	2,951.50	0.032%	$ 675		$ 675	$ 23	$ 698
FDB2 GP100	46,981.10	0.511%	$ 10,749		$ 10,749	$ 366	$ 11,115
FDB2 SR131	7,132.00	0.078%	$ 1,632		$ 1,632	$ 56	$ 1,687
FDB3 GP100	103,496.10	1.127%	$ 23,679		$ 23,679	$ 807	$ 24,487
FDB3 SR120	6,076.00	0.066%	$ 1,390		$ 1,390	$ 47	$ 1,438
FDB4 GP100	1,097,298.33	11.946%	$ 251,056		$ 251,056	$ 8,559	$ 259,615
FDB4 SR121	6,482.00	0.071%	$ 1,483		$ 1,483	$ 51	$ 1,534
FDB4 TF401	97,705.90	1.064%	$ 22,355		$ 22,355	$ 762	$ 23,117
FDB4 TF403	21,935.40	0.239%	$ 5,019		$ 5,019	$ 171	$ 5,190
FDB5 SR120	2,254.00	0.025%	$ 516		$ 516	$ 18	$ 533
FMB2 IS385	7,366.60	0.080%	$ 1,685		$ 1,685	$ 57	$ 1,743
FMB2 IS390	745.30	0.008%	$ 171		$ 171	$ 6	$ 176
FMB2 IS391	9,321.70	0.101%	$ 2,133		$ 2,133	$ 73	$ 2,205
FMB2 SA270	616.70	0.007%	$ 141		$ 141	$ 5	$ 146
FMB2 SR130	44.50	0.000%	$ 10		$ 10	$ 0	$ 11
FMB2 SR135	451.50	0.005%	$ 103		$ 103	$ 4	$ 107
FMB2 SR150	2,314.80	0.025%	$ 530		$ 530	$ 18	$ 548
FMB2 SR151	78.50	0.001%	$ 18		$ 18	$ 1	$ 19
FMB3 IS391	5,782.40	0.063%	$ 1,323		$ 1,323	$ 45	$ 1,368
FMB3 TF401	889.50	0.010%	$ 204		$ 204	$ 7	$ 210
FMB4 GP100	84,709.90	0.922%	$ 19,381		$ 19,381	$ 661	$ 20,042
FMB5 GP100	12,359.10	0.135%	$ 2,828		$ 2,828	$ 96	$ 2,924
FMB7 GP100	18,827.67	0.205%	$ 4,308		$ 4,308	$ 147	$ 4,455
FMB9 EF340	35,835.36	0.390%	$ 8,199		$ 8,199	$ 280	$ 8,478
GOBS EF301	55,938.40	0.609%	$ 12,798		$ 12,798	$ 436	$ 13,235
GOBS EF303	73.00	0.001%	$ 17		$ 17	$ 1	$ 17
GOBS NX420	10,043.00	0.109%	$ 2,298		$ 2,298	$ 78	$ 2,376
GOEC EF301	191,559.75	2.086%	$ 43,828		$ 43,828	$ 1,494	$ 45,322

CITY MANAGER (CM GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
GOEL EF331	5,721.30	0.062%	$ 1,309		$ 1,309	$ 45	$ 1,354
GOEO EF301	2,000.90	0.022%	$ 458		$ 458	$ 16	$ 473
GOEO NX420	1,398.20	0.015%	$ 320		$ 320	$ 11	$ 331
GOGS EF301	128,176.50	1.395%	$ 29,326		$ 29,326	$ 1,000	$ 30,326
GOOP NX420	27,105.80	0.295%	$ 6,202		$ 6,202	$ 211	$ 6,413
HA HR430	437,629.61	4.765%	$ 100,127		$ 100,127	$ 3,413	$ 103,541
HECH GP100	6,635.20	0.072%	$ 1,518		$ 1,518	$ 52	$ 1,570
HECH SR130	123,957.90	1.350%	$ 28,361		$ 28,361	$ 967	$ 29,328
HEEH SR130	104,608.90	1.139%	$ 23,934		$ 23,934	$ 816	$ 24,750
HEEH SR131	7,280.70	0.079%	$ 1,666		$ 1,666	$ 57	$ 1,723
HEEO SR130	44,794.95	0.488%	$ 10,249		$ 10,249	$ 349	$ 10,598
HEHA SR151	87,478.75	0.952%	$ 20,015		$ 20,015	$ 682	$ 20,697
HEHS GP100	2,610.00	0.028%	$ 597		$ 597	$ 20	$ 618
HEHS SR130	16,585.30	0.181%	$ 3,795		$ 3,795	$ 129	$ 3,924
HEPH GP100	56.80	0.001%	$ 13		$ 13	$ 0	$ 13
HEPH SR130	42,369.10	0.461%	$ 9,694		$ 9,694	$ 330	$ 10,024
HEPR SR130	74,973.96	0.816%	$ 17,154		$ 17,154	$ 585	$ 17,738
HEPY SR130	72,263.74	0.787%	$ 16,534		$ 16,534	$ 564	$ 17,097
HREB IS391	577.20	0.006%	$ 132		$ 132	$ 5	$ 137
HREO IS390	2,892.60	0.031%	$ 662		$ 662	$ 23	$ 684
HREO IS391	14,011.35	0.153%	$ 3,206		$ 3,206	$ 109	$ 3,315
HRLO IS391	730.15	0.008%	$ 167		$ 167	$ 6	$ 173
HRPS IS390	1,669.50	0.018%	$ 382		$ 382	$ 13	$ 395
HRPS IS391	15,402.00	0.168%	$ 3,524		$ 3,524	$ 120	$ 3,644
HRRM IS390	20,083.70	0.219%	$ 4,595		$ 4,595	$ 157	$ 4,752
HRWD GP100	6,461.77	0.070%	$ 1,478		$ 1,478	$ 50	$ 1,529
HRWD SR150	82,856.43	0.902%	$ 18,957		$ 18,957	$ 646	$ 19,603
LDCI CP209 (CIP)	17.00	0.000%	$ 4		$ 4	$ 0	$ 4
LS GP103	185,963.80	2.025%	$ 42,548		$ 42,548	$ 1,450	$ 43,998
LS IS380	3,293.00	0.036%	$ 753		$ 753	$ 26	$ 779
LS SR120	15,806.20	0.172%	$ 3,616		$ 3,616	$ 123	$ 3,740
LWCC01 IS390	9,250.89	0.101%	$ 2,117		$ 2,117	$ 72	$ 2,189
LWCC02 IS390	9,250.89	0.101%	$ 2,117		$ 2,117	$ 72	$ 2,189
LWHR IS391	832.18	0.009%	$ 190		$ 190	$ 6	$ 197
PD GP100	2,149,787.30	23.405%	$ 491,860		$ 491,860	$ 16,768	$ 508,628
PDAD SR120	18,510.35	0.202%	$ 4,235		$ 4,235	$ 144	$ 4,379
PDPT SR121	16,302.25	0.177%	$ 3,730		$ 3,730	$ 127	$ 3,857
PDPT TF401	15,174.15	0.165%	$ 3,472		$ 3,472	$ 118	$ 3,590
PDPT TF403	35,002.50	0.381%	$ 8,008		$ 8,008	$ 273	$ 8,281

CITY MANAGER (CM GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PDSU TF401	63,692.85	0.693%	$ 14,573		$ 14,573	$ 497	$ 15,069
PRAC GP105	86,110.00	0.937%	$ 19,702		$ 19,702	$ 672	$ 20,373
PRAC TF401	544.50	0.006%	$ 125		$ 125	$ 4	$ 129
PRBS GP105	25,748.30	0.280%	$ 5,891		$ 5,891	$ 201	$ 6,092
PRBS IS390	1,877.00	0.020%	$ 429		$ 429	$ 15	$ 444
PRBS TF401	8,122.30	0.088%	$ 1,858		$ 1,858	$ 63	$ 1,922
PRBS TF403	7,055.00	0.077%	$ 1,614		$ 1,614	$ 55	$ 1,669
PRCI CP201 (CIP)	(127.50)	-0.001%	$ (29)		$ (29)	$ (1)	$ (30)
PRCI TF401 (CIP)	(47.20)	-0.001%	$ (11)		$ (11)	$ (0)	$ (11)
PRCR GP105	345,438.20	3.761%	$ 79,034		$ 79,034	$ 2,694	$ 81,729
PRCR SR120	93,460.90	1.018%	$ 21,383		$ 21,383	$ 729	$ 22,112
PRCR SR133	3,226.00	0.035%	$ 738		$ 738	$ 25	$ 763
PRCR TF401	63,915.40	0.696%	$ 14,624		$ 14,624	$ 499	$ 15,122
PREO GP105	1,823.00	0.020%	$ 417		$ 417	$ 14	$ 431
PREO TF401	865.50	0.009%	$ 198		$ 198	$ 7	$ 205
PREO TF403	856.00	0.009%	$ 196		$ 196	$ 7	$ 203
PRMB TF401	7,333.00	0.080%	$ 1,678		$ 1,678	$ 57	$ 1,735
PRMB TF403	34,411.90	0.375%	$ 7,873		$ 7,873	$ 268	$ 8,142
PRMB TF411	10,284.00	0.112%	$ 2,353		$ 2,353	$ 80	$ 2,433
PRMD GP105	85,962.35	0.936%	$ 19,668		$ 19,668	$ 670	$ 20,338
PRMD SR120	4,084.50	0.044%	$ 935		$ 935	$ 32	$ 966
PRMD TF401	54,989.25	0.599%	$ 12,581		$ 12,581	$ 429	$ 13,010
PRMD TF403	84,628.10	0.921%	$ 19,362		$ 19,362	$ 660	$ 20,023
PRMD TF411	17,330.50	0.189%	$ 3,965		$ 3,965	$ 135	$ 4,100
PWAM GP100	12,317.75	0.134%	$ 2,818		$ 2,818	$ 96	$ 2,914
PWAM IS380	277.00	0.003%	$ 63		$ 63	$ 2	$ 66
PWAM SR132	34.00	0.000%	$ 8		$ 8	$ 0	$ 8
PWAM SR136	29.00	0.000%	$ 7		$ 7	$ 0	$ 7
PWAM TF401	4,826.20	0.053%	$ 1,104		$ 1,104	$ 38	$ 1,142
PWAM TF403	1,310.00	0.014%	$ 300		$ 300	$ 10	$ 310
PWAM TF411	705.00	0.008%	$ 161		$ 161	$ 5	$ 167
PWBO CP201 (CIP)	9,138.00	0.099%	$ 2,091		$ 2,091	$ 71	$ 2,162
PWCI CP201 (CIP)	14,993.45	0.163%	$ 3,430		$ 3,430	$ 117	$ 3,547
PWCI CP209 (CIP)	576.00	0.006%	$ 132		$ 132	$ 4	$ 136
PWCI IS380 (CIP)	52.50	0.001%	$ 12		$ 12	$ 0	$ 12
PWCI SR181 (CIP)	965.70	0.011%	$ 221		$ 221	$ 8	$ 228
PWCI SR182 (CIP)	(1,764.25)	-0.019%	$ (404)		$ (404)	$ (14)	$ (417)
PWCI TF401 (CIP)	14.00	0.000%	$ 3		$ 3	$ 0	$ 3
PWDI CP201 (CIP)	1,127.70	0.012%	$ 258		$ 258	$ 9	$ 267

CITY MANAGER (CM GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PWEN CP201 (CIP)	65,648.00	0.715%	$ 15,020		$ 15,020	$ 512	$ 15,532
PWEN GP100	53,200.85	0.579%	$ 12,172		$ 12,172	$ 415	$ 12,587
PWEN IS380	579.60	0.006%	$ 133		$ 133	$ 5	$ 137
PWEN SR120	(8.50)	0.000%	$ (2)		$ (2)	$ (0)	$ (2)
PWEN TF411	2,853.95	0.031%	$ 653		$ 653	$ 22	$ 675
PWEV EF330	229,064.90	2.494%	$ 52,409		$ 52,409	$ 1,787	$ 54,196
PWEV GP100	111,597.90	1.215%	$ 25,533		$ 25,533	$ 870	$ 26,403
PWEV TF401	663.50	0.007%	$ 152		$ 152	$ 5	$ 157
PWFS EF340	10,492.55	0.114%	$ 2,401		$ 2,401	$ 82	$ 2,482
PWPS GP100	230,928.25	2.514%	$ 52,835		$ 52,835	$ 1,801	$ 54,636
PWPS IS380	59,445.90	0.647%	$ 13,601		$ 13,601	$ 464	$ 14,065
PWPS TF401	1,949.50	0.021%	$ 446		$ 446	$ 15	$ 461
PWPS TF411	929.50	0.010%	$ 213		$ 213	$ 7	$ 220
WATER DEPT EF 310	258,231.95	2.811%	$ 59,082		$ 59,082	$ 2,014	$ 61,096
WATER/SEWER DEPT EF 311	52,185.98	0.568%	$ 11,940		$ 11,940	$ 407	$ 12,347
XCTO IS391	91,157.60	0.992%	$ 20,856		$ 20,856	$ 711	$ 21,567
XCWC IS390	84,783.50	0.923%	$ 19,398		$ 19,398	$ 661	$ 20,059
Total	**9,185,175.87**	**100.000%**	**$ 2,101,520**	**$ -**	**$ 2,101,520**	**$ 71,170**	**$ 2,172,690**

Allocation Basis: **Work hours per Dept / Bureau / Fund (AU, CA, CP, LW @75%, HA, CS, WA @50%)**

Source of Allocation: **FY 14 Expenditure Report**

CITY MANAGER (CM GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Police Commission							
PD GP100	100.00	100.000%	$ 210,508		$ 210,508	$ 7,129	$ 217,637
Total	**100.00**	**100.000%**	**$ 210,508**	**$ -**	**$ 210,508**	**$ 7,129**	**$ 217,637**

Allocation Basis: **Direct to Police Department**

ALLOCATION SUMMARY

CITY MANAGER (CM GP100)

	Council / Departmental Support	Police Commission	Total
DISASTER MGMT DIVISION (FDB5 GP100)	$ 1,532	$ -	$ 1,532
CITY AUDITOR (AU GP100)	$ 1,098	$ -	$ 1,098
CITY CLERK (CC GP100)	$ 4,849	$ -	$ 4,849
CITY MANAGER (CM GP100)	$ 6,391	$ -	$ 6,391
CIVIL SERVICE (CS GP100)	$ 2,909	$ -	$ 2,909
FIRE ADMIN (FDB1+FDEO)	$ 6,084	$ -	$ 6,084
FM ADMIN (FMB1 GP100)	$ 1,823	$ -	$ 1,823
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 40,007	$ -	$ 40,007
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 7,910	$ -	$ 7,910
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 799	$ -	$ 799
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 3,189	$ -	$ 3,189
FM CONTROLS BUREAU (FMB8 GP100)	$ 162	$ -	$ 162
LAW (LW GP100)	$ 1,805	$ -	$ 1,805
LEGISLATIVE (LD GP100)	$ 20,527	$ -	$ 20,527
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 4,373	$ -	$ 4,373
PW ENGR ADMIN (PWENAD)	$ 781	$ -	$ 781
TECHNICAL SERVICES (TS IS385)	$ 66,043	$ -	$ 66,043
APAD EF320	$ 9,131	$ -	$ 9,131
APCI CP201 (CIP)	$ 2,171	$ -	$ 2,171
APOP EF320	$ 32,844	$ -	$ 32,844
APPA EF320	$ 852	$ -	$ 852
AU IS391	$ 147	$ -	$ 147
AU NX420	$ 0	$ -	$ 0
AU TF401	$ 425	$ -	$ 425
CCEL GP100	$ 6,098	$ -	$ 6,098
CM SR133	$ 2,216	$ -	$ 2,216
CM TF401	$ 3,509	$ -	$ 3,509
CM TF411	$ 252	$ -	$ 252
CMCI TF401 (CIP)	$ 656	$ -	$ 656

ALLOCATION SUMMARY

CITY MANAGER (CM GP100)

	Council / Departmental Support	Police Commission	Total
CP GP100	$ 3,712	$ -	$ 3,712
CP SR120	$ 83	$ -	$ 83
CSDD IS390	$ 20	$ -	$ 20
DCDP SR120	$ 14	$ -	$ 14
DVAD GP100	$ 5,903	$ -	$ 5,903
DVBU EF337	$ 15,116	$ -	$ 15,116
DVBU SR137	$ 4,529	$ -	$ 4,529
DVHC SA270	$ 1,319	$ -	$ 1,319
DVHC SR135	$ 1,735	$ -	$ 1,735
DVHS SR135	$ 628	$ -	$ 628
DVNS EF337	$ 3,900	$ -	$ 3,900
DVNS GP100	$ 8,606	$ -	$ 8,606
DVNS SR130	$ (26)	$ -	$ (26)
DVNS SR137	$ 1,346	$ -	$ 1,346
DVNS SR150	$ 14,595	$ -	$ 14,595
DVPL EF337	$ 6,728	$ -	$ 6,728
DVPL SR120	$ 20	$ -	$ 20
DVPL SR137	$ 2,363	$ -	$ 2,363
DVRD SA270	$ 698	$ -	$ 698
FDB2 GP100	$ 11,115	$ -	$ 11,115
FDB2 SR131	$ 1,687	$ -	$ 1,687
FDB3 GP100	$ 24,487	$ -	$ 24,487
FDB3 SR120	$ 1,438	$ -	$ 1,438
FDB4 GP100	$ 259,615	$ -	$ 259,615
FDB4 SR121	$ 1,534	$ -	$ 1,534
FDB4 TF401	$ 23,117	$ -	$ 23,117
FDB4 TF403	$ 5,190	$ -	$ 5,190
FDB5 SR120	$ 533	$ -	$ 533
FMB2 IS385	$ 1,743	$ -	$ 1,743

ALLOCATION SUMMARY

CITY MANAGER (CM GP100)

	Council / Departmental Support	Police Commission	Total
FMB2 IS390	$ 176	$ -	$ 176
FMB2 IS391	$ 2,205	$ -	$ 2,205
FMB2 SA270	$ 146	$ -	$ 146
FMB2 SR130	$ 11	$ -	$ 11
FMB2 SR135	$ 107	$ -	$ 107
FMB2 SR150	$ 548	$ -	$ 548
FMB2 SR151	$ 19	$ -	$ 19
FMB3 IS391	$ 1,368	$ -	$ 1,368
FMB3 TF401	$ 210	$ -	$ 210
FMB4 GP100	$ 20,042	$ -	$ 20,042
FMB5 GP100	$ 2,924	$ -	$ 2,924
FMB7 GP100	$ 4,455	$ -	$ 4,455
FMB9 EF340	$ 8,478	$ -	$ 8,478
GOBS EF301	$ 13,235	$ -	$ 13,235
GOBS EF303	$ 17	$ -	$ 17
GOBS NX420	$ 2,376	$ -	$ 2,376
GOEC EF301	$ 45,322	$ -	$ 45,322
GOEL EF331	$ 1,354	$ -	$ 1,354
GOEO EF301	$ 473	$ -	$ 473
GOEO NX420	$ 331	$ -	$ 331
GOGS EF301	$ 30,326	$ -	$ 30,326
GOOP NX420	$ 6,413	$ -	$ 6,413
HA HR430	$ 103,541	$ -	$ 103,541
HECH GP100	$ 1,570	$ -	$ 1,570
HECH SR130	$ 29,328	$ -	$ 29,328
HEEH SR130	$ 24,750	$ -	$ 24,750
HEEH SR131	$ 1,723	$ -	$ 1,723
HEEO SR130	$ 10,598	$ -	$ 10,598
HEHA SR151	$ 20,697	$ -	$ 20,697

ALLOCATION SUMMARY

CITY MANAGER (CM GP100)

	Council / Departmental Support	Police Commission	Total
HEHS GP100	$ 618	$ -	$ 618
HEHS SR130	$ 3,924	$ -	$ 3,924
HEPH GP100	$ 13	$ -	$ 13
HEPH SR130	$ 10,024	$ -	$ 10,024
HEPR SR130	$ 17,738	$ -	$ 17,738
HEPY SR130	$ 17,097	$ -	$ 17,097
HREB IS391	$ 137	$ -	$ 137
HREO IS390	$ 684	$ -	$ 684
HREO IS391	$ 3,315	$ -	$ 3,315
HRLO IS391	$ 173	$ -	$ 173
HRPS IS390	$ 395	$ -	$ 395
HRPS IS391	$ 3,644	$ -	$ 3,644
HRRM IS390	$ 4,752	$ -	$ 4,752
HRWD GP100	$ 1,529	$ -	$ 1,529
HRWD SR150	$ 19,603	$ -	$ 19,603
LDCI CP209 (CIP)	$ 4	$ -	$ 4
LS GP103	$ 43,998	$ -	$ 43,998
LS IS380	$ 779	$ -	$ 779
LS SR120	$ 3,740	$ -	$ 3,740
LWCC01 IS390	$ 2,189	$ -	$ 2,189
LWCC02 IS390	$ 2,189	$ -	$ 2,189
LWHR IS391	$ 197	$ -	$ 197
PD GP100	$ 508,628	$ 217,637	$ 726,265
PDAD SR120	$ 4,379	$ -	$ 4,379
PDPT SR121	$ 3,857	$ -	$ 3,857
PDPT TF401	$ 3,590	$ -	$ 3,590
PDPT TF403	$ 8,281	$ -	$ 8,281
PDSU TF401	$ 15,069	$ -	$ 15,069
PRAC GP105	$ 20,373	$ -	$ 20,373

ALLOCATION SUMMARY

CITY MANAGER (CM GP100)

	Council / Departmental Support	Police Commission	Total
PRAC TF401	$ 129	$ -	$ 129
PRBS GP105	$ 6,092	$ -	$ 6,092
PRBS IS390	$ 444	$ -	$ 444
PRBS TF401	$ 1,922	$ -	$ 1,922
PRBS TF403	$ 1,669	$ -	$ 1,669
PRCI CP201 (CIP)	$ (30)	$ -	$ (30)
PRCI TF401 (CIP)	$ (11)	$ -	$ (11)
PRCR GP105	$ 81,729	$ -	$ 81,729
PRCR SR120	$ 22,112	$ -	$ 22,112
PRCR SR133	$ 763	$ -	$ 763
PRCR TF401	$ 15,122	$ -	$ 15,122
PREO GP105	$ 431	$ -	$ 431
PREO TF401	$ 205	$ -	$ 205
PREO TF403	$ 203	$ -	$ 203
PRMB TF401	$ 1,735	$ -	$ 1,735
PRMB TF403	$ 8,142	$ -	$ 8,142
PRMB TF411	$ 2,433	$ -	$ 2,433
PRMD GP105	$ 20,338	$ -	$ 20,338
PRMD SR120	$ 966	$ -	$ 966
PRMD TF401	$ 13,010	$ -	$ 13,010
PRMD TF403	$ 20,023	$ -	$ 20,023
PRMD TF411	$ 4,100	$ -	$ 4,100
PWAM GP100	$ 2,914	$ -	$ 2,914
PWAM IS380	$ 66	$ -	$ 66
PWAM SR132	$ 8	$ -	$ 8
PWAM SR136	$ 7	$ -	$ 7
PWAM TF401	$ 1,142	$ -	$ 1,142
PWAM TF403	$ 310	$ -	$ 310
PWAM TF411	$ 167	$ -	$ 167

ALLOCATION SUMMARY

CITY MANAGER (CM GP100)

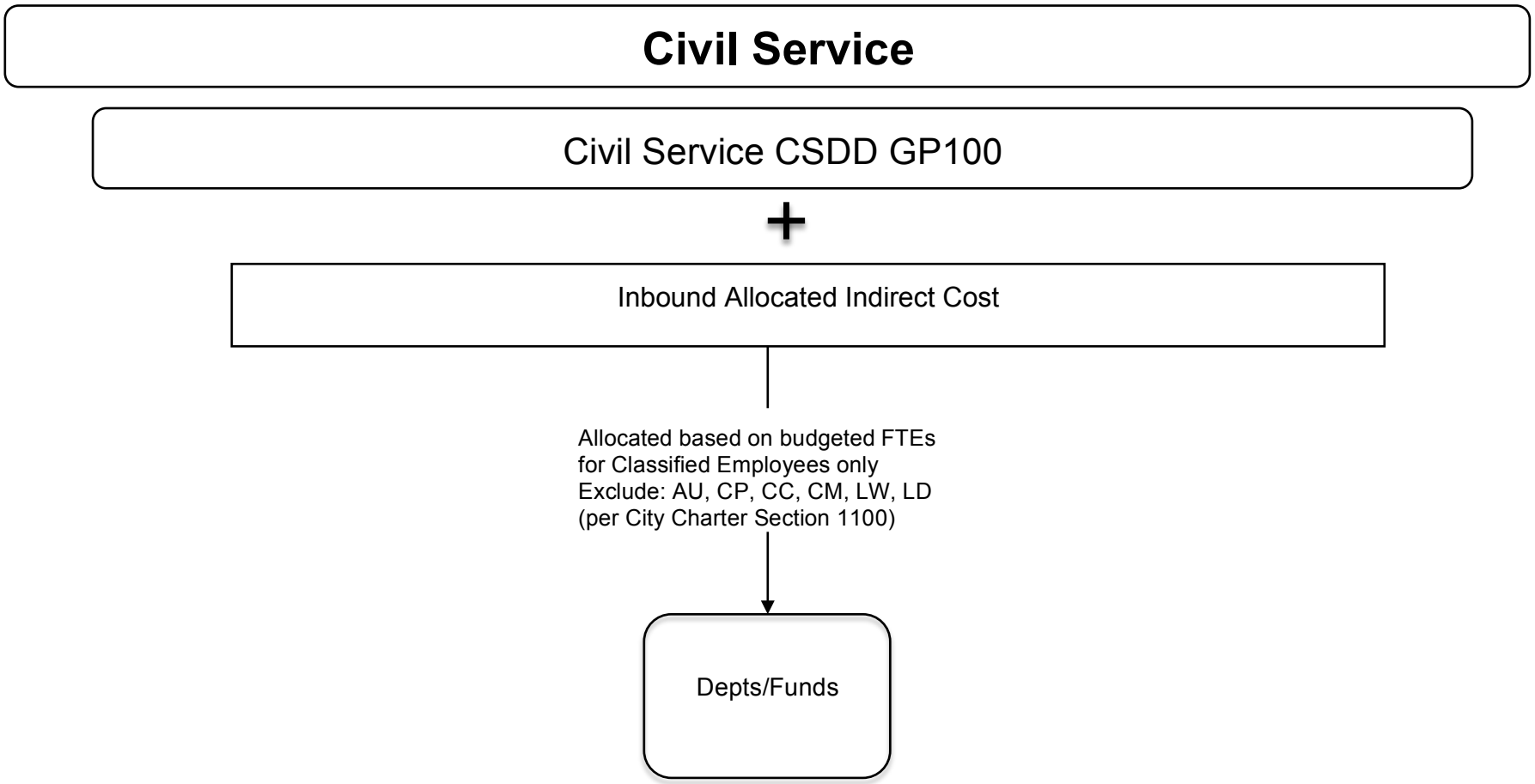
	Council / Departmental Support	Police Commission	Total
PWBO CP201 (CIP)	$ 2,162	$ -	$ 2,162
PWCI CP201 (CIP)	$ 3,547	$ -	$ 3,547
PWCI CP209 (CIP)	$ 136	$ -	$ 136
PWCI IS380 (CIP)	$ 12	$ -	$ 12
PWCI SR181 (CIP)	$ 228	$ -	$ 228
PWCI SR182 (CIP)	$ (417)	$ -	$ (417)
PWCI TF401 (CIP)	$ 3	$ -	$ 3
PWDI CP201 (CIP)	$ 267	$ -	$ 267
PWEN CP201 (CIP)	$ 15,532	$ -	$ 15,532
PWEN GP100	$ 12,587	$ -	$ 12,587
PWEN IS380	$ 137	$ -	$ 137
PWEN SR120	$ (2)	$ -	$ (2)
PWEN TF411	$ 675	$ -	$ 675
PWEV EF330	$ 54,196	$ -	$ 54,196
PWEV GP100	$ 26,403	$ -	$ 26,403
PWEV TF401	$ 157	$ -	$ 157
PWFS EF340	$ 2,482	$ -	$ 2,482
PWPS GP100	$ 54,636	$ -	$ 54,636
PWPS IS380	$ 14,065	$ -	$ 14,065
PWPS TF401	$ 461	$ -	$ 461
PWPS TF411	$ 220	$ -	$ 220
WATER DEPT EF 310	$ 61,096	$ -	$ 61,096
WATER/SEWER DEPT EF 311	$ 12,347	$ -	$ 12,347
XCTO IS391	$ 21,567	$ -	$ 21,567
XCWC IS390	$ 20,059	$ -	$ 20,059
Total	**$ 2,172,690**	**$ 217,637**	**$ 2,390,326**

(8) Civil Service

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

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

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


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

(8.1) Civil Service Detail Reports

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

COSTS TO BE ALLOCATED

CIVIL SERVICE (CS GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 2,126,885		$ 2,126,885
Total Deductions	$ -		$ -
Incoming Costs			
DISASTER MGMT DIVISION (FDB5 GP100)	$ 3,996	$ 782	$ 4,779
CIVIC CENTER AND ECOC COSTS	$ 206,620	$ -	$ 206,620
CITY AUDITOR (AU GP100)	$ 2,092	$ 28	$ 2,120
CITY CLERK (CC GP100)	$ 2,559	$ 43	$ 2,601
CITY MANAGER (CM GP100)	$ 2,813	$ 96	$ 2,909
CIVIL SERVICE (CS GP100)		$ 6,588	$ 6,588
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)		$ 812	$ 812
FM ACCOUNTING BUREAU (FMB2 GP100)		$ 8,693	$ 8,693
FM BUDGET MANAGEMENT (FMB3 GP100)		$ 3,096	$ 3,096
FM CONTROLS BUREAU (FMB8 GP100)		$ 412	$ 412
LAW (LW GP100)		$ 6,330	$ 6,330
LEGISLATIVE (LD GP100)		$ 11,385	$ 11,385
TECHNICAL SERVICES (TS IS385)		$ 2,442	$ 2,442
Total Incoming Costs	**$ 218,080**	**$ 40,708**	**$ 258,788**
Total Cost Adjustments	**$ -**		**$ -**
Total Costs to be Allocated	**$ 2,344,965**	**$ 40,708**	**$ 2,385,672**

DEPARTMENTAL EXPENSE DETAIL

CIVIL SERVICE (CS GP100)

Expense Type	$	General Admin	Administration & Support Services
Personnel			
Salaries & Benefits	$ 1,735,608	$ -	$ 1,735,608
Subtotal Personnel Cost	**$ 1,735,608**	**$ -**	**$ 1,735,608**
Operating Services & Supplies			
Materials, Supplies & Services	$ 204,033	$ -	$ 204,033
Internal Support	$ 187,243	$ -	$ 187,243
Subtotal Operating Cost	**$ 391,276**	**$ -**	**$ 391,276**
DEPARTMENTAL EXPENDITURES	**$ 2,126,885**	**$ -**	**$ 2,126,885**
Disallowed Costs			
	$ -		
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Subtotal Cost Adjustments	**$ -**	**$ -**	**$ -**
FUNCTIONAL COST	**$ 2,126,885**	**$ -**	**$ 2,126,885**
First Allocation			
Incoming - All Others	$ 218,080	$ -	$ 218,080
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 2,344,965**		**$ 2,344,965**
Second Allocation			
Incoming - All Others	$ 40,708	$ -	$ 40,708
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ 40,708**		**$ 40,708**
TOTAL ALLOCATED	**$ 2,385,672**		**$ 2,385,672**

CIVIL SERVICE (CS GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Administration & Support Services							
DISASTER MGMT DIVISION (FDB5 GP100)	2.00	0.051%	$ 1,198		$ 1,198		$ 1,198
CIVIL SERVICE (CS GP100)	11.00	0.281%	$ 6,588		$ 6,588		$ 6,588
FIRE ADMIN (FDB1+FDEO)	6.50	0.166%	$ 3,893		$ 3,893	$ 68	$ 3,961
FM ADMIN (FMB1 GP100)	2.00	0.051%	$ 1,198		$ 1,198	$ 21	$ 1,219
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	81.54	2.083%	$ 48,836		$ 48,836	$ 851	$ 49,687
FM ACCOUNTING BUREAU (FMB2 GP100)	16.97	0.433%	$ 10,164		$ 10,164	$ 177	$ 10,341
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	2.50	0.064%	$ 1,497		$ 1,497	$ 26	$ 1,523
FM BUDGET MANAGEMENT (FMB3 GP100)	4.90	0.125%	$ 2,935		$ 2,935	$ 51	$ 2,986
FM CONTROLS BUREAU (FMB8 GP100)	1.00	0.026%	$ 599		$ 599	$ 10	$ 609
PUBLIC WORKS ADM (PWBO & PWDI GP100)	7.00	0.179%	$ 4,192		$ 4,192	$ 73	$ 4,265
PW ENGR ADMIN (PWENAD)	9.75	0.249%	$ 5,839		$ 5,839	$ 102	$ 5,941
TECHNICAL SERVICES (TS IS385)	119.00	3.039%	$ 71,272		$ 71,272	$ 1,241	$ 72,513
APAD EF320	19.00	0.485%	$ 11,379		$ 11,379	$ 198	$ 11,578
APCI CP201 (CIP)	6.60	0.169%	$ 3,953		$ 3,953	$ 69	$ 4,022
APOP EF320	68.40	1.747%	$ 40,966		$ 40,966	$ 714	$ 41,680
DVAD EF337	2.63	0.067%	$ 1,575		$ 1,575	$ 27	$ 1,603
DVAD GP100	0.03	0.001%	$ 18		$ 18	$ 0	$ 18
DVAD SR135	1.83	0.047%	$ 1,096		$ 1,096	$ 19	$ 1,115
DVAD SR150	3.51	0.090%	$ 2,102		$ 2,102	$ 37	$ 2,139
DVBU EF337	48.00	1.226%	$ 28,748		$ 28,748	$ 501	$ 29,249
DVHC SA270	2.83	0.072%	$ 1,695		$ 1,695	$ 30	$ 1,724
DVHC SR135	6.83	0.174%	$ 4,091		$ 4,091	$ 71	$ 4,162
DVNS EF337	11.60	0.296%	$ 6,947		$ 6,947	$ 121	$ 7,068
DVNS GP100	28.45	0.727%	$ 17,039		$ 17,039	$ 297	$ 17,336
DVNS SR150	31.95	0.816%	$ 19,136		$ 19,136	$ 333	$ 19,469
DVPL EF337	17.84	0.456%	$ 10,685		$ 10,685	$ 186	$ 10,871
FDB2 GP100	19.05	0.487%	$ 11,409		$ 11,409	$ 199	$ 11,608
FDB2 SR131	5.25	0.134%	$ 3,144		$ 3,144	$ 55	$ 3,199
FDB2 TF401	0.70	0.018%	$ 419		$ 419	$ 7	$ 427
FDB3 GP100	38.38	0.980%	$ 22,987		$ 22,987	$ 400	$ 23,387
FDB4 GP100	377.00	9.629%	$ 225,793		$ 225,793	$ 3,933	$ 229,726
FDB4 SR121	9.00	0.230%	$ 5,390		$ 5,390	$ 94	$ 5,484
FDB4 TF401	22.00	0.562%	$ 13,176		$ 13,176	$ 229	$ 13,406
FDB4 TF403	8.50	0.217%	$ 5,091		$ 5,091	$ 89	$ 5,179
FMB2 IS385	3.50	0.089%	$ 2,096		$ 2,096	$ 37	$ 2,133
FMB2 IS390	0.24	0.006%	$ 144		$ 144	$ 3	$ 146
FMB2 IS391	4.10	0.105%	$ 2,456		$ 2,456	$ 43	$ 2,498

CIVIL SERVICE (CS GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
FMB2 SR130	0.03	0.001%	$ 18		$ 18	$ 0	$ 18
FMB2 SR135	0.28	0.007%	$ 168		$ 168	$ 3	$ 171
FMB2 SR150	1.34	0.034%	$ 803		$ 803	$ 14	$ 817
FMB2 SR151	0.04	0.001%	$ 24		$ 24	$ 0	$ 24
FMB3 IS391	1.10	0.028%	$ 659		$ 659	$ 11	$ 670
FMB4 GP100	44.76	1.143%	$ 26,808		$ 26,808	$ 467	$ 27,275
FMB5 GP100	4.00	0.102%	$ 2,396		$ 2,396	$ 42	$ 2,437
FMB7 GP100	9.41	0.240%	$ 5,636		$ 5,636	$ 98	$ 5,734
FMB9 EF340	29.05	0.742%	$ 17,399		$ 17,399	$ 303	$ 17,702
GOBS EF301	28.75	0.734%	$ 17,219		$ 17,219	$ 300	$ 17,519
GOBS NX420	5.75	0.147%	$ 3,444		$ 3,444	$ 60	$ 3,504
GOEC EF301	80.00	2.043%	$ 47,914		$ 47,914	$ 835	$ 48,748
GOEL EF331	0.50	0.013%	$ 299		$ 299	$ 5	$ 305
GOGS EF301	59.00	1.507%	$ 35,336		$ 35,336	$ 615	$ 35,952
GOOP NX420	15.50	0.396%	$ 9,283		$ 9,283	$ 162	$ 9,445
HA HR430	421.90	10.776%	$ 252,684		$ 252,684	$ 4,401	$ 257,086
HECH GP100	1.07	0.027%	$ 641		$ 641	$ 11	$ 652
HECH SR130	25.04	0.640%	$ 14,997		$ 14,997	$ 261	$ 15,258
HEEH SR130	24.39	0.623%	$ 14,608		$ 14,608	$ 254	$ 14,862
HEEH SR131	4.90	0.125%	$ 2,935		$ 2,935	$ 51	$ 2,986
HEEO SR130	12.40	0.317%	$ 7,427		$ 7,427	$ 129	$ 7,556
HEHA SR151	49.00	1.251%	$ 29,347		$ 29,347	$ 511	$ 29,858
HEPR SR130	43.12	1.101%	$ 25,825		$ 25,825	$ 450	$ 26,275
HREO IS390	1.35	0.034%	$ 809		$ 809	$ 14	$ 823
HREO IS391	4.75	0.121%	$ 2,845		$ 2,845	$ 50	$ 2,894
HRPS IS390	0.25	0.006%	$ 150		$ 150	$ 3	$ 152
HRPS IS391	7.45	0.190%	$ 4,462		$ 4,462	$ 78	$ 4,540
HRRM IS390	9.50	0.243%	$ 5,690		$ 5,690	$ 99	$ 5,789
HRWD GP100	1.00	0.026%	$ 599		$ 599	$ 10	$ 609
HRWD SR150	15.20	0.388%	$ 9,104		$ 9,104	$ 159	$ 9,262
LS GP103	73.61	1.880%	$ 44,087		$ 44,087	$ 768	$ 44,854
LS IS380	1.35	0.034%	$ 809		$ 809	$ 14	$ 823
PD GP100	1,100.75	28.114%	$ 659,262		$ 659,262	$ 11,483	$ 670,744
PDPT SR121	9.48	0.242%	$ 5,678		$ 5,678	$ 99	$ 5,777
PDPT TF401	1.00	0.026%	$ 599		$ 599	$ 10	$ 609
PDPT TF403	23.00	0.587%	$ 13,775		$ 13,775	$ 240	$ 14,015
PDSU TF401	31.00	0.792%	$ 18,567		$ 18,567	$ 323	$ 18,890
PRAC GP105	25.00	0.639%	$ 14,973		$ 14,973	$ 261	$ 15,234
PRAC TF401	1.00	0.026%	$ 599		$ 599	$ 10	$ 609
PRBS GP105	11.97	0.306%	$ 7,169		$ 7,169	$ 125	$ 7,294
PRBS TF401	3.04	0.078%	$ 1,821		$ 1,821	$ 32	$ 1,852

CIVIL SERVICE (CS GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PRBS TF403	3.23	0.082%	$ 1,935		$ 1,935	$ 34	$ 1,968
PRCR GP105	42.05	1.074%	$ 25,185		$ 25,185	$ 439	$ 25,623
PRCR SR120	8.65	0.221%	$ 5,181		$ 5,181	$ 90	$ 5,271
PRCR TF401	5.83	0.149%	$ 3,492		$ 3,492	$ 61	$ 3,553
PRMB TF401	3.25	0.083%	$ 1,946		$ 1,946	$ 34	$ 1,980
PRMB TF403	17.36	0.443%	$ 10,397		$ 10,397	$ 181	$ 10,578
PRMB TF411	4.00	0.102%	$ 2,396		$ 2,396	$ 42	$ 2,437
PRMD GP105	25.47	0.651%	$ 15,254		$ 15,254	$ 266	$ 15,520
PRMD SR120	4.00	0.102%	$ 2,396		$ 2,396	$ 42	$ 2,437
PRMD TF401	25.79	0.659%	$ 15,446		$ 15,446	$ 269	$ 15,715
PRMD TF403	40.79	1.042%	$ 24,430		$ 24,430	$ 426	$ 24,855
PRMD TF411	3.95	0.101%	$ 2,366		$ 2,366	$ 41	$ 2,407
PWAM GP100	6.75	0.172%	$ 4,043		$ 4,043	$ 70	$ 4,113
PWAM IS380	0.05	0.001%	$ 30		$ 30	$ 1	$ 30
PWAM TF401	0.55	0.014%	$ 329		$ 329	$ 6	$ 335
PWAM TF403	0.65	0.017%	$ 389		$ 389	$ 7	$ 396
PWBO CP201 (CIP)	4.00	0.102%	$ 2,396		$ 2,396	$ 42	$ 2,437
PWEN CP201 (CIP)	41.64	1.064%	$ 24,939		$ 24,939	$ 434	$ 25,373
PWEN GP100	18.21	0.465%	$ 10,906		$ 10,906	$ 190	$ 11,096
PWEN IS380	0.52	0.013%	$ 311		$ 311	$ 5	$ 317
PWEN TF411	1.88	0.048%	$ 1,126		$ 1,126	$ 20	$ 1,146
PWEV EF330	116.14	2.966%	$ 69,559		$ 69,559	$ 1,212	$ 70,770
PWEV GP100	61.00	1.558%	$ 36,534		$ 36,534	$ 636	$ 37,170
PWEV TF401	3.00	0.077%	$ 1,797		$ 1,797	$ 31	$ 1,828
PWPS GP100	72.98	1.864%	$ 43,709		$ 43,709	$ 761	$ 44,471
PWPS IS380	21.35	0.545%	$ 12,787		$ 12,787	$ 223	$ 13,010
PWPS TF401	1.60	0.041%	$ 958		$ 958	$ 17	$ 975
PWPS TF411	0.22	0.006%	$ 132		$ 132	$ 2	$ 134
WATER DEPT EF 310	159.00	4.061%	$ 95,228		$ 95,228	$ 1,659	$ 96,887
WATER/SEWER DEPT EF 311	38.00	0.971%	$ 22,759		$ 22,759	$ 396	$ 23,155
Total	**3,915.32**	**100.000%**	**$ 2,344,965**	**$ -**	**$ 2,344,965**	**$ 40,708**	**$ 2,385,672**

Allocation Basis: **Classified Employees per Dept / Bureau / Fund (Excl. CM, LW, LD)**

Source of Allocation: **FY 14 Budget Staffing Report**

ALLOCATION SUMMARY

CIVIL SERVICE (CS GP100)

	Administration & Support Services	Total
DISASTER MGMT DIVISION (FDB5 GP100)	$ 1,198	$ 1,198
CIVIL SERVICE (CS GP100)	$ 6,588	$ 6,588
FIRE ADMIN (FDB1+FDEO)	$ 3,961	$ 3,961
FM ADMIN (FMB1 GP100)	$ 1,219	$ 1,219
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 49,687	$ 49,687
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 10,341	$ 10,341
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 1,523	$ 1,523
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 2,986	$ 2,986
FM CONTROLS BUREAU (FMB8 GP100)	$ 609	$ 609
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 4,265	$ 4,265
PW ENGR ADMIN (PWENAD)	$ 5,941	$ 5,941
TECHNICAL SERVICES (TS IS385)	$ 72,513	$ 72,513
APAD EF320	$ 11,578	$ 11,578
APCI CP201 (CIP)	$ 4,022	$ 4,022
APOP EF320	$ 41,680	$ 41,680
DVAD EF337	$ 1,603	$ 1,603
DVAD GP100	$ 18	$ 18
DVAD SR135	$ 1,115	$ 1,115
DVAD SR150	$ 2,139	$ 2,139
DVBU EF337	$ 29,249	$ 29,249
DVHC SA270	$ 1,724	$ 1,724
DVHC SR135	$ 4,162	$ 4,162
DVNS EF337	$ 7,068	$ 7,068
DVNS GP100	$ 17,336	$ 17,336
DVNS SR150	$ 19,469	$ 19,469
DVPL EF337	$ 10,871	$ 10,871
FDB2 GP100	$ 11,608	$ 11,608
FDB2 SR131	$ 3,199	$ 3,199

ALLOCATION SUMMARY

CIVIL SERVICE (CS GP100)

	Administration & Support Services	Total
FDB2 TF401	$ 427	$ 427
FDB3 GP100	$ 23,387	$ 23,387
FDB4 GP100	$ 229,726	$ 229,726
FDB4 SR121	$ 5,484	$ 5,484
FDB4 TF401	$ 13,406	$ 13,406
FDB4 TF403	$ 5,179	$ 5,179
FMB2 IS385	$ 2,133	$ 2,133
FMB2 IS390	$ 146	$ 146
FMB2 IS391	$ 2,498	$ 2,498
FMB2 SR130	$ 18	$ 18
FMB2 SR135	$ 171	$ 171
FMB2 SR150	$ 817	$ 817
FMB2 SR151	$ 24	$ 24
FMB3 IS391	$ 670	$ 670
FMB4 GP100	$ 27,275	$ 27,275
FMB5 GP100	$ 2,437	$ 2,437
FMB7 GP100	$ 5,734	$ 5,734
FMB9 EF340	$ 17,702	$ 17,702
GOBS EF301	$ 17,519	$ 17,519
GOBS NX420	$ 3,504	$ 3,504
GOEC EF301	$ 48,748	$ 48,748
GOEL EF331	$ 305	$ 305
GOGS EF301	$ 35,952	$ 35,952
GOOP NX420	$ 9,445	$ 9,445
HA HR430	$ 257,086	$ 257,086
HECH GP100	$ 652	$ 652
HECH SR130	$ 15,258	$ 15,258
HEEH SR130	$ 14,862	$ 14,862

ALLOCATION SUMMARY

CIVIL SERVICE (CS GP100)

	Administration & Support Services	Total
HEEH SR131	$ 2,986	$ 2,986
HEEO SR130	$ 7,556	$ 7,556
HEHA SR151	$ 29,858	$ 29,858
HEPR SR130	$ 26,275	$ 26,275
HREO IS390	$ 823	$ 823
HREO IS391	$ 2,894	$ 2,894
HRPS IS390	$ 152	$ 152
HRPS IS391	$ 4,540	$ 4,540
HRRM IS390	$ 5,789	$ 5,789
HRWD GP100	$ 609	$ 609
HRWD SR150	$ 9,262	$ 9,262
LS GP103	$ 44,854	$ 44,854
LS IS380	$ 823	$ 823
PD GP100	$ 670,744	$ 670,744
PDPT SR121	$ 5,777	$ 5,777
PDPT TF401	$ 609	$ 609
PDPT TF403	$ 14,015	$ 14,015
PDSU TF401	$ 18,890	$ 18,890
PRAC GP105	$ 15,234	$ 15,234
PRAC TF401	$ 609	$ 609
PRBS GP105	$ 7,294	$ 7,294
PRBS TF401	$ 1,852	$ 1,852
PRBS TF403	$ 1,968	$ 1,968
PRCR GP105	$ 25,623	$ 25,623
PRCR SR120	$ 5,271	$ 5,271
PRCR TF401	$ 3,553	$ 3,553
PRMB TF401	$ 1,980	$ 1,980
PRMB TF403	$ 10,578	$ 10,578

ALLOCATION SUMMARY

CIVIL SERVICE (CS GP100)

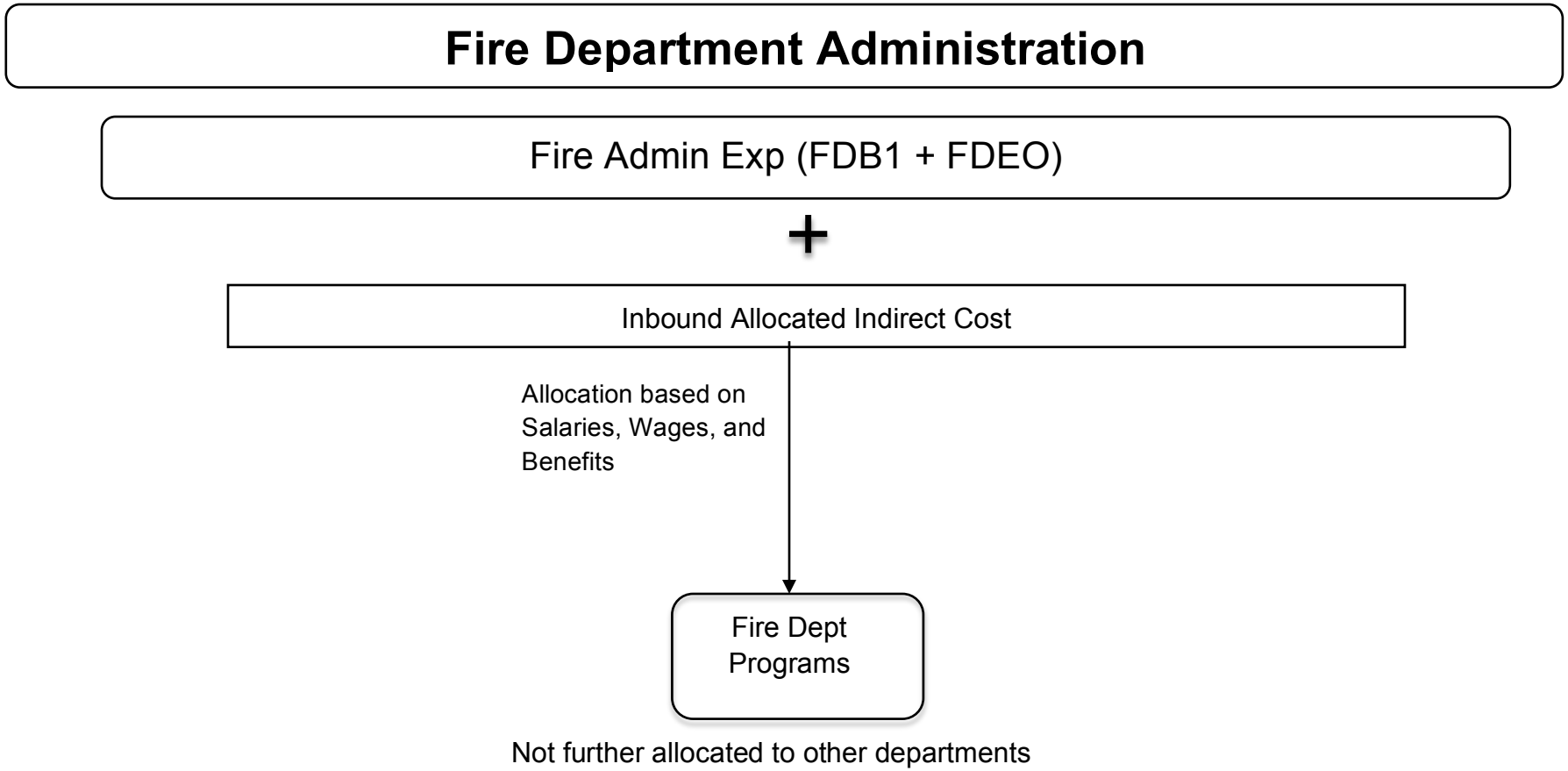
	Administration & Support Services	Total
PRMB TF411	$ 2,437	$ 2,437
PRMD GP105	$ 15,520	$ 15,520
PRMD SR120	$ 2,437	$ 2,437
PRMD TF401	$ 15,715	$ 15,715
PRMD TF403	$ 24,855	$ 24,855
PRMD TF411	$ 2,407	$ 2,407
PWAM GP100	$ 4,113	$ 4,113
PWAM IS380	$ 30	$ 30
PWAM TF401	$ 335	$ 335
PWAM TF403	$ 396	$ 396
PWBO CP201 (CIP)	$ 2,437	$ 2,437
PWEN CP201 (CIP)	$ 25,373	$ 25,373
PWEN GP100	$ 11,096	$ 11,096
PWEN IS380	$ 317	$ 317
PWEN TF411	$ 1,146	$ 1,146
PWEV EF330	$ 70,770	$ 70,770
PWEV GP100	$ 37,170	$ 37,170
PWEV TF401	$ 1,828	$ 1,828
PWPS GP100	$ 44,471	$ 44,471
PWPS IS380	$ 13,010	$ 13,010
PWPS TF401	$ 975	$ 975
PWPS TF411	$ 134	$ 134
WATER DEPT EF 310	$ 96,887	$ 96,887
WATER/SEWER DEPT EF 311	$ 23,155	$ 23,155
Total	**$ 2,385,672**	**$ 2,385,672**

(9) Fire Department Administration

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

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

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


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

(9.1) Fire Department Administration Detail Reports

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

COSTS TO BE ALLOCATED

FIRE ADMIN (FDB1+FDEO)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 2,593,545		$ 2,593,545
Total Deductions	$ -		$ -
Incoming Costs			
BUILDING DEPRECIATION	$ 572,489	$ -	$ 572,489
EQUIPMENT DEPRECIATION	$ 166,623	$ -	$ 166,623
DISASTER MGMT DIVISION (FDB5 GP100)	$ 133,687	$ 26,145	$ 159,832
CIVIC CENTER AND ECOC COSTS	$ 154,381	$ -	$ 154,381
CITY AUDITOR (AU GP100)	$ 2,550	$ 34	$ 2,584
CITY MANAGER (CM GP100)	$ 5,883	$ 201	$ 6,084
CIVIL SERVICE (CS GP100)	$ 3,893	$ 68	$ 3,961
FIRE ADMIN (FDB1+FDEO)		$ 60,841	$ 60,841
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)		$ 4,318	$ 4,318
FM ACCOUNTING BUREAU (FMB2 GP100)		$ 5,781	$ 5,781
FM BUDGET MANAGEMENT (FMB3 GP100)		$ 3,238	$ 3,238
FM CONTROLS BUREAU (FMB8 GP100)		$ 291	$ 291
LAW (LW GP100)		$ 16,391	$ 16,391
LEGISLATIVE (LD GP100)		$ 15,874	$ 15,874
TECHNICAL SERVICES (TS IS385)		$ 1,536	$ 1,536
Total Incoming Costs	**$ 1,039,507**	**$ 134,717**	**$ 1,174,223**
Total Cost Adjustments	**$ -**		**$ -**
Total Costs to be Allocated	**$ 3,633,052**	**$ 134,717**	**$ 3,767,768**

DEPARTMENTAL EXPENSE DETAIL

FIRE ADMIN (FDB1+FDEO)

Expense Type	$	General Admin	Fire Admin
Personnel			
Salaries & Benefits	$ 1,445,547	$ -	$ 1,445,547
Subtotal Personnel Cost	**$ 1,445,547**	**$ -**	**$ 1,445,547**
Operating Services & Supplies			
Materials, Supplies & Services	$ 988,122	$ -	$ 988,122
Internal Support	$ 159,876	$ -	$ 159,876
Subtotal Operating Cost	**$ 1,147,998**	**$ -**	**$ 1,147,998**
DEPARTMENTAL EXPENDITURES	**$ 2,593,545**	**$ -**	**$ 2,593,545**
Disallowed Costs			
	$ -		
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Subtotal Cost Adjustments	**$ -**	**$ -**	**$ -**
FUNCTIONAL COST	**$ 2,593,545**	**$ -**	**$ 2,593,545**
First Allocation			
Incoming - All Others	$ 1,039,507	$ -	$ 1,039,507
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 3,633,052**		**$ 3,633,052**
Second Allocation			
Incoming - All Others	$ 134,717	$ -	$ 134,717
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ 134,717**		**$ 134,717**
TOTAL ALLOCATED	**$ 3,767,768**		**$ 3,767,768**

FIRE ADMIN (FDB1+FDEO)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Fire Admin							
DISASTER MGMT DIVISION (FDB5 GP100)	214,237.64	0.248%	$ 9,017		$ 9,017		$ 9,017
FIRE ADMIN (FDB1+FDEO)	1,445,547.24	1.675%	$ 60,841		$ 60,841		$ 60,841
FDB2 GP100	3,675,454.63	4.258%	$ 154,695		$ 154,695	$ 5,849	$ 160,544
FDB2 SR131	558,017.00	0.646%	$ 23,486		$ 23,486	$ 888	$ 24,374
FDB2 TF401	11,416.69	0.013%	$ 481		$ 481	$ 18	$ 499
FDB3 GP100	6,552,320.35	7.591%	$ 275,779		$ 275,779	$ 10,427	$ 286,205
FDB3 SR120	409,938.64	0.475%	$ 17,254		$ 17,254	$ 652	$ 17,906
FDB4 GP100	65,453,912.75	75.828%	$ 2,754,872		$ 2,754,872	$ 104,156	$ 2,859,028
FDB4 SR121	1,951,770.06	2.261%	$ 82,148		$ 82,148	$ 3,106	$ 85,253
FDB4 TF401	4,614,694.42	5.346%	$ 194,227		$ 194,227	$ 7,343	$ 201,570
FDB4 TF403	1,282,343.13	1.486%	$ 53,972		$ 53,972	$ 2,041	$ 56,013
FDB5 SR120	149,209.24	0.173%	$ 6,280		$ 6,280	$ 237	$ 6,517
Total	**86,318,861.79**	**100.000%**	**$ 3,633,052**	**$ -**	**$ 3,633,052**	**$ 134,717**	**$ 3,767,768**

Allocation Basis: **Salaries & Benefits per Fire Program**

Source of Allocation: **FY 14 Expenditure Report**

ALLOCATION SUMMARY

FIRE ADMIN (FDB1+FDEO)

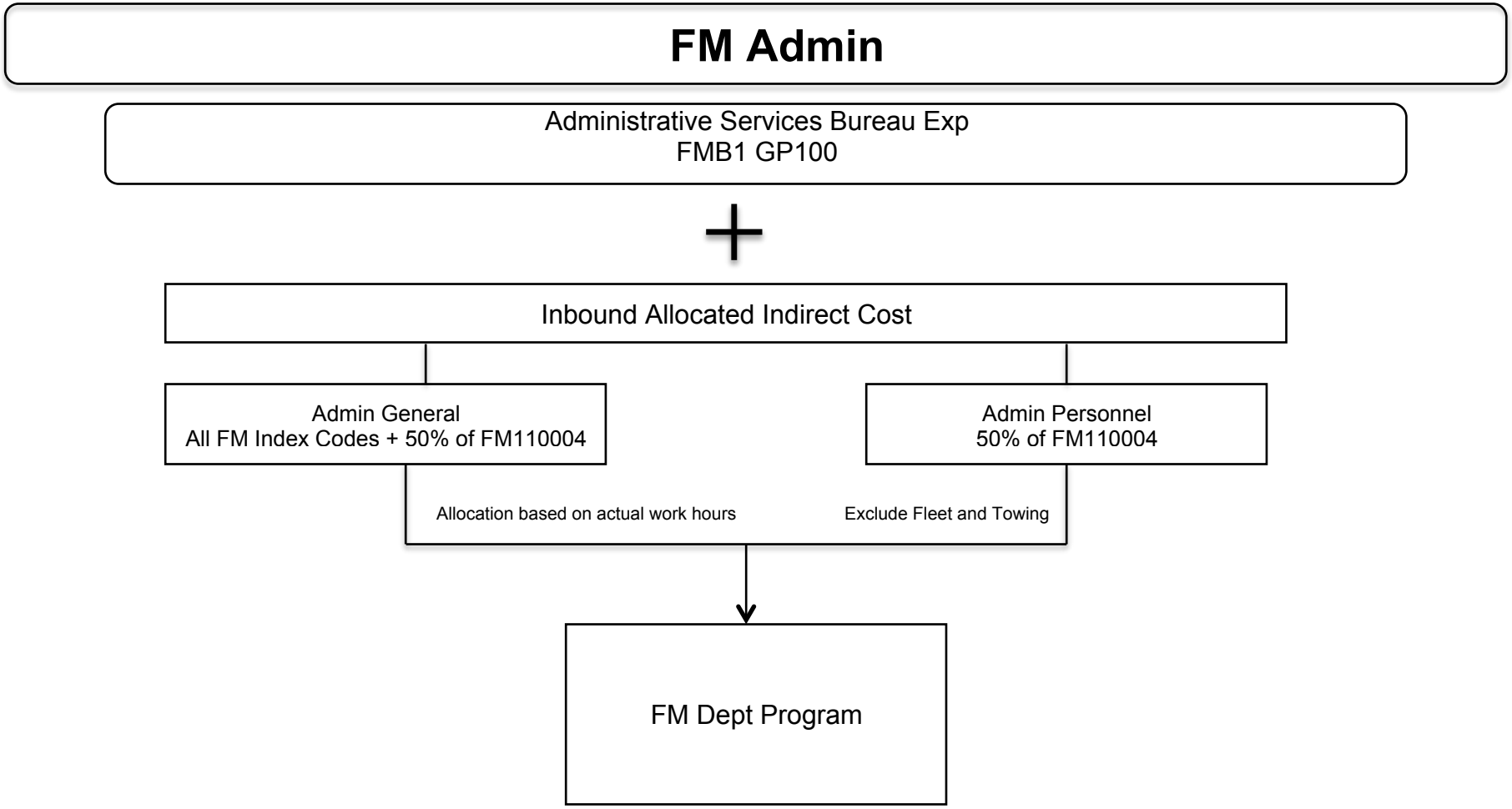
	Fire Admin	Total
DISASTER MGMT DIVISION (FDB5 GP100)	$ 9,017	$ 9,017
FIRE ADMIN (FDB1+FDEO)	$ 60,841	$ 60,841
FDB2 GP100	$ 160,544	$ 160,544
FDB2 SR131	$ 24,374	$ 24,374
FDB2 TF401	$ 499	$ 499
FDB3 GP100	$ 286,205	$ 286,205
FDB3 SR120	$ 17,906	$ 17,906
FDB4 GP100	$ 2,859,028	$ 2,859,028
FDB4 SR121	$ 85,253	$ 85,253
FDB4 TF401	$ 201,570	$ 201,570
FDB4 TF403	$ 56,013	$ 56,013
FDB5 SR120	$ 6,517	$ 6,517
Total	**$ 3,767,768**	**$ 3,767,768**

(10) FM Admin

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

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

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


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

(10.1) FM Admin Detail Reports

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

COSTS TO BE ALLOCATED

FM ADMIN (FMB1 GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 53,034		$ 53,034
Total Deductions	$ -		$ -
Incoming Costs			
DISASTER MGMT DIVISION (FDB5 GP100)	$ 1,075	$ 210	$ 1,285
CIVIC CENTER AND ECOC COSTS	$ 22,999	$ -	$ 22,999
CITY AUDITOR (AU GP100)	$ 52	$ 1	$ 53
CITY CLERK (CC GP100)	$ 66	$ 1	$ 67
CITY MANAGER (CM GP100)	$ 1,763	$ 60	$ 1,823
CIVIL SERVICE (CS GP100)	$ 1,198	$ 21	$ 1,219
FM ADMIN (FMB1 GP100)		$ 613	$ 613
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)		$ 512	$ 512
FM ACCOUNTING BUREAU (FMB2 GP100)		$ 2,362	$ 2,362
FM BUDGET MANAGEMENT (FMB3 GP100)		$ 970	$ 970
FM CONTROLS BUREAU (FMB8 GP100)		$ 89	$ 89
LAW (LW GP100)		$ 63,148	$ 63,148
LEGISLATIVE (LD GP100)		$ 4,757	$ 4,757
TECHNICAL SERVICES (TS IS385)		$ 1,654	$ 1,654
Total Incoming Costs	**$ 27,153**	**$ 74,398**	**$ 101,551**
Revenue	$ (1,111)		
Expenditure Adjustment	$ (51,923)		
Total Cost Adjustments	**$ (53,034)**		**$ (53,034)**
Total Costs to be Allocated	**$ 27,153**	**$ 74,398**	**$ 101,551**

DEPARTMENTAL EXPENSE DETAIL

FM ADMIN (FMB1 GP100)

Expense Type	$	General Admin	Admin General	Admin Personnel
Personnel				
Salaries & Benefits	$ 696,030		$ 552,840	$ 143,190
Subtotal Personnel Cost	**$ 696,030**	**$ -**	**$ 552,840**	**$ 143,190**
Operating Services & Supplies				
Materials, Supplies & Services	$ 35,670	$ -	$ 35,304	$ 366
Internal Support	$ (678,665)	$ -	$ (540,524)	$ (138,140)
Subtotal Operating Cost	**$ (642,995)**	**$ -**	**$ (505,220)**	**$ (137,775)**
DEPARTMENTAL EXPENDITURES	**$ 53,034**	**$ -**	**$ 47,619**	**$ 5,415**
Disallowed Costs				
	$ -			
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Revenue	$ (1,111)		$ (1,111)	
Expenditure Adjustment	$ (51,923)		$ (46,508)	$ (5,415)
Subtotal Cost Adjustments	**$ (53,034)**	**$ -**	**$ (47,619)**	**$ (5,415)**
FUNCTIONAL COST	**$ -**	**$ -**	**$ -**	**$ -**
First Allocation				
Incoming - All Others	$ 27,153	$ -	$ 24,380	$ 2,772
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of First Allocation	**$ 27,153**		**$ 24,380**	**$ 2,772**
Second Allocation				
Incoming - All Others	$ 74,398	$ -	$ 66,802	$ 7,597
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of Second Allocation	**$ 74,398**		**$ 66,802**	**$ 7,597**
TOTAL ALLOCATED	**$ 101,551**		**$ 91,182**	**$ 10,369**

FM ADMIN (FMB1 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Admin General							
FM ADMIN (FMB1 GP100)	7,705.60	2.098%	$ 512		$ 512		$ 512
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	129,974.08	35.394%	$ 8,629		$ 8,629	$ 24,151	$ 32,780
FM ACCOUNTING BUREAU (FMB2 GP100)	33,433.50	9.105%	$ 2,220		$ 2,220	$ 6,212	$ 8,432
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	3,377.00	0.920%	$ 224		$ 224	$ 627	$ 852
FM BUDGET MANAGEMENT (FMB3 GP100)	13,479.75	3.671%	$ 895		$ 895	$ 2,505	$ 3,400
FM CONTROLS BUREAU (FMB8 GP100)	683.50	0.186%	$ 45		$ 45	$ 127	$ 172
FMB2 IS385	7,366.60	2.006%	$ 489		$ 489	$ 1,369	$ 1,858
FMB2 IS390	745.30	0.203%	$ 49		$ 49	$ 138	$ 188
FMB2 IS391	9,321.70	2.538%	$ 619		$ 619	$ 1,732	$ 2,351
FMB2 SA270	616.70	0.168%	$ 41		$ 41	$ 115	$ 156
FMB2 SR130	44.50	0.012%	$ 3		$ 3	$ 8	$ 11
FMB2 SR135	451.50	0.123%	$ 30		$ 30	$ 84	$ 114
FMB2 SR150	2,314.80	0.630%	$ 154		$ 154	$ 430	$ 584
FMB2 SR151	78.50	0.021%	$ 5		$ 5	$ 15	$ 20
FMB3 IS391	5,782.40	1.575%	$ 384		$ 384	$ 1,074	$ 1,458
FMB3 TF401	889.50	0.242%	$ 59		$ 59	$ 165	$ 224
FMB4 GP100	84,709.90	23.068%	$ 5,624		$ 5,624	$ 15,740	$ 21,364
FMB5 GP100	12,359.10	3.366%	$ 821		$ 821	$ 2,296	$ 3,117
FMB7 GP100	18,127.20	4.936%	$ 1,203		$ 1,203	$ 3,368	$ 4,572
FMB9 EF340	35,756.27	9.737%	$ 2,374		$ 2,374	$ 6,644	$ 9,018
Total	**367,217.40**	**100.000%**	**$ 24,380**	**$ -**	**$ 24,380**	**$ 66,802**	**$ 91,182**

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

Source of Allocation: **FY 14 Expenditure Report**

FM ADMIN (FMB1 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Admin Personnel							
FM ADMIN (FMB1 GP100)	7,705.60	3.645%	$ 101		$ 101		$ 101
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	9,913.50	4.689%	$ 130		$ 130	$ 370	$ 500
FM ACCOUNTING BUREAU (FMB2 GP100)	33,433.50	15.815%	$ 438		$ 438	$ 1,247	$ 1,685
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	3,377.00	1.597%	$ 44		$ 44	$ 126	$ 170
FM BUDGET MANAGEMENT (FMB3 GP100)	13,479.75	6.376%	$ 177		$ 177	$ 503	$ 680
FM CONTROLS BUREAU (FMB8 GP100)	683.50	0.323%	$ 9		$ 9	$ 25	$ 34
FMB2 IS385	7,366.60	3.485%	$ 97		$ 97	$ 275	$ 371
FMB2 IS390	745.30	0.353%	$ 10		$ 10	$ 28	$ 38
FMB2 IS391	9,321.70	4.409%	$ 122		$ 122	$ 348	$ 470
FMB2 SA270	616.70	0.292%	$ 8		$ 8	$ 23	$ 31
FMB2 SR130	44.50	0.021%	$ 1		$ 1	$ 2	$ 2
FMB2 SR135	451.50	0.214%	$ 6		$ 6	$ 17	$ 23
FMB2 SR150	2,314.80	1.095%	$ 30		$ 30	$ 86	$ 117
FMB2 SR151	78.50	0.037%	$ 1		$ 1	$ 3	$ 4
FMB3 IS391	5,782.40	2.735%	$ 76		$ 76	$ 216	$ 291
FMB3 TF401	889.50	0.421%	$ 12		$ 12	$ 33	$ 45
FMB4 GP100	84,709.90	40.071%	$ 1,111		$ 1,111	$ 3,159	$ 4,270
FMB5 GP100	12,359.10	5.846%	$ 162		$ 162	$ 461	$ 623
FMB7 GP100	18,127.20	8.575%	$ 238		$ 238	$ 676	$ 914
Total	**211,400.55**	**100.000%**	**$ 2,772**	**$ -**	**$ 2,772**	**$ 7,597**	**$ 10,369**

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

Source of Allocation: **FY 14 Expenditure Report**

ALLOCATION SUMMARY

FM ADMIN (FMB1 GP100)

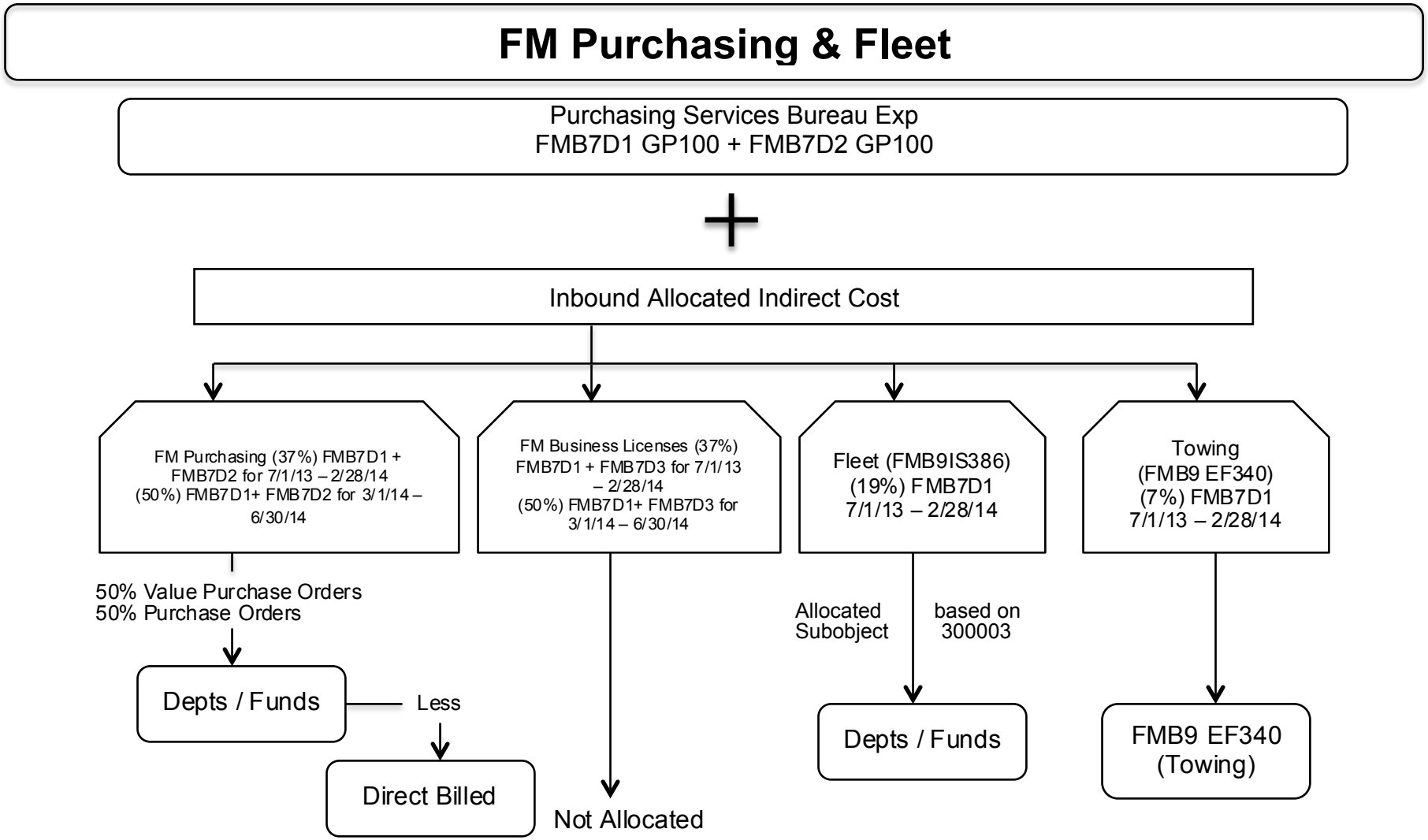
	Admin General	Admin Personnel	Total
FM ADMIN (FMB1 GP100)	$ 512	$ 101	$ 613
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 32,780	$ 500	$ 33,280
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 8,432	$ 1,685	$ 10,117
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 852	$ 170	$ 1,022
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 3,400	$ 680	$ 4,079
FM CONTROLS BUREAU (FMB8 GP100)	$ 172	$ 34	$ 207
FMB2 IS385	$ 1,858	$ 371	$ 2,229
FMB2 IS390	$ 188	$ 38	$ 226
FMB2 IS391	$ 2,351	$ 470	$ 2,821
FMB2 SA270	$ 156	$ 31	$ 187
FMB2 SR130	$ 11	$ 2	$ 13
FMB2 SR135	$ 114	$ 23	$ 137
FMB2 SR150	$ 584	$ 117	$ 700
FMB2 SR151	$ 20	$ 4	$ 24
FMB3 IS391	$ 1,458	$ 291	$ 1,750
FMB3 TF401	$ 224	$ 45	$ 269
FMB4 GP100	$ 21,364	$ 4,270	$ 25,634
FMB5 GP100	$ 3,117	$ 623	$ 3,740
FMB7 GP100	$ 4,572	$ 914	$ 5,486
FMB9 EF340	$ 9,018	$ -	$ 9,018
Total	**$ 91,182**	**$ 10,369**	**$ 101,551**

(11) FM Purchasing & Fleet

The Purchasing department is responsible for coordinating purchases of all materials, supplies, contracts and equipment used by the City. The Business Relations Administration Division is part of the Purchasing Department and is responsible for the management and oversight of Purchasing and Business Licenses. Starting FY12-13, the Fleet Services department has been incorporated into FM Purchasing and it captures the overhead costs for PWFS IS386 Fleet Services through FY13. FMB9 IS386 will be used to capture fleet costs starting FY14. Any direct costs associated with Fleet have already been allocated and only indirect costs are allocated through the Plan. These costs are allocated to Receiving Departments, as follows:

- **FM Purchasing** – represents costs associated with oversight and management of the City's purchasing process. These costs have been allocated based upon 50% value and 50% number of purchase requisitions, purchase orders and change orders issued per Dept. / Bureau / Fund.
- **Business Licenses** – represents costs associated with oversight and management of the City's business licensing process. These costs have not been allocated.
- **Fleet Services –** represents direct administrative and indirect costs associated with Fleet Services. These costs have been allocated Citywide based on current fleet charges.
- **Towing –** represents administrative overhead and indirect costs associated with Towing Services. These costs have been allocated directly to the Towing division.

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


FM Purchasing & Fleet
Purchasing Services Bureau Exp
FMB7D1 GP100 + FMB7D2 GP100
+
Inbound Allocated Indirect Cost
FM Purchasing (37%) FMB7D1 + FMB7D2 for 7/1/13 – 2/28/14
(50%) FMB7D1+ FMB7D2 for 3/1/14 – 6/30/14
FM Business Licenses (37%)
FMB7D1 + FMB7D3 for 7/1/13 – 2/28/14
(50%) FMB7D1+ FMB7D3 for 3/1/14 – 6/30/14
Fleet (FMB9IS386)
(19%) FMB7D1
7/1/13 – 2/28/14
Towing
(FMB9 EF340)
(7%) FMB7D1
7/1/13 – 2/28/14
50% Value Purchase Orders
50% Purchase Orders
Depts / Funds
Less
Direct Billed
Not Allocated
Allocated Subobject
based on 300003
Depts / Funds
FMB9 EF340 (Towing)

(11.1) FM Purchasing & Fleet Detail Reports

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

COSTS TO BE ALLOCATED

FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 2,165,341		$ 2,165,341
Total Deductions	$ -		$ -
Incoming Costs			
DISASTER MGMT DIVISION (FDB5 GP100)	$ 18,505	$ 3,622	$ 22,127
CIVIC CENTER AND ECOC COSTS	$ 37,833	$ -	$ 37,833
CITY AUDITOR (AU GP100)	$ 12,957	$ 308	$ 13,265
CITY CLERK (CC GP100)	$ 724	$ 12	$ 736
CITY MANAGER (CM GP100)	$ 38,688	$ 1,319	$ 40,007
CIVIL SERVICE (CS GP100)	$ 48,836	$ 851	$ 49,687
FM ADMIN (FMB1 GP100)	$ 8,759	$ 24,520	$ 33,280
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)		$ 51,114	$ 51,114
FM ACCOUNTING BUREAU (FMB2 GP100)		$ 101,999	$ 101,999
FM BUDGET MANAGEMENT (FMB3 GP100)		$ 21,291	$ 21,291
FM CONTROLS BUREAU (FMB8 GP100)		$ 2,723	$ 2,723
LAW (LW GP100)		$ 78,099	$ 78,099
LEGISLATIVE (LD GP100)		$ 104,392	$ 104,392
TECHNICAL SERVICES (TS IS385)		$ 9,518	$ 9,518
Total Incoming Costs	**$ 166,304**	**$ 399,767**	**$ 566,070**
Revenue	$ (33,945)		
Total Cost Adjustments	**$ (33,945)**		**$ (33,945)**
Total Costs to be Allocated	**$ 2,297,700**	**$ 399,767**	**$ 2,697,466**

DEPARTMENTAL EXPENSE DETAIL

FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)

Expense Type	$	General Admin	FM Purchasing	Business Licenses	Fleet Services	Towing
Personnel						
Salaries & Benefits	$ 1,721,618	$ -	$ 717,931	$ 926,839	$ 56,158	$ 20,690
Subtotal Personnel Cost	**$ 1,721,618**	**$ -**	**$ 717,931**	**$ 926,839**	**$ 56,158**	**$ 20,690**
Operating Services & Supplies						
Materials, Supplies, & Services	$ 151,739	$ -	$ 88,339	$ 58,175	$ 3,818	$ 1,407
Internal Support	$ 291,984	$ -	$ 89,769	$ 194,280	$ 5,799	$ 2,137
Subtotal Operating Cost	**$ 443,723**	**$ -**	**$ 178,108**	**$ 252,454**	**$ 9,618**	**$ 3,543**
DEPARTMENTAL EXPENDITURES	**$ 2,165,341**	**$ -**	**$ 896,038**	**$ 1,179,293**	**$ 65,776**	**$ 24,233**
Disallowed Costs						
	$ -					
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments						
Revenue	$ (33,945)		$ (161)	$ (33,784)		
Subtotal Cost Adjustments	**$ (33,945)**	**$ -**	**$ (161)**	**$ (33,784)**	**$ -**	**$ -**
FUNCTIONAL COST	**$ 2,131,396**	**$ -**	**$ 895,877**	**$ 1,145,509**	**$ 65,776**	**$ 24,233**
First Allocation						
Incoming - CIVIC CENTER AND ECOC COSTS:Civic Center	$ 37,833		$ 16,335	$ 21,499		
Incoming - All Others	$ 128,470	$ -	$ 53,999	$ 69,046	$ 3,965	$ 1,461
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (1,236,054)		$ -	$ (1,236,054)	$ -	$ -
Subtotal of First Allocation	**$ 1,061,646**		**$ 966,211**	**$ -**	**$ 69,741**	**$ 25,694**
Second Allocation						
Incoming - FM ADMIN (FMB1 GP100):Admin General	$ 33,280		$ 33,280			
Incoming - All Others	$ 366,487	$ -	$ 154,043	$ 196,967	$ 11,310	$ 4,167
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ (196,967)		$ -	$ (196,967)	$ -	$ -
Subtotal of Second Allocation	**$ 202,800**		**$ 187,323**	**$ -**	**$ 11,310**	**$ 4,167**
TOTAL ALLOCATED	**$ 1,264,446**		**$ 1,153,534**	**$ -**	**$ 81,051**	**$ 29,861**

FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
FM Purchasing							
DISASTER MGMT DIVISION (FDB5 GP100)	0.084	0.084%	$ 812		$ 812		$ 812
CITY AUDITOR (AU GP100)	0.263	0.263%	$ 2,541		$ 2,541		$ 2,541
CITY CLERK (CC GP100)	0.003	0.003%	$ 29		$ 29		$ 29
CITY MANAGER (CM GP100)	0.234	0.234%	$ 2,261		$ 2,261		$ 2,261
CIVIL SERVICE (CS GP100)	0.084	0.084%	$ 812		$ 812		$ 812
FIRE ADMIN (FDB1+FDEO)	0.443	0.443%	$ 4,280		$ 4,280		$ 4,280
FM ADMIN (FMB1 GP100)	0.053	0.053%	$ 512		$ 512		$ 512
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	5.281	5.281%	$ 51,025		$ 51,025		$ 51,025
FM ACCOUNTING BUREAU (FMB2 GP100)	0.099	0.099%	$ 957		$ 957	$ 198	$ 1,155
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	0.010	0.010%	$ 97		$ 97	$ 20	$ 117
FM BUDGET MANAGEMENT (FMB3 GP100)	0.013	0.013%	$ 126		$ 126	$ 26	$ 152
FM CONTROLS BUREAU (FMB8 GP100)	0.007	0.007%	$ 68		$ 68	$ 14	$ 82
LAW (LW GP100)	0.404	0.404%	$ 3,903		$ 3,903	$ 809	$ 4,712
LEGISLATIVE (LD GP100)	0.187	0.187%	$ 1,807		$ 1,807	$ 374	$ 2,181
PUBLIC WORKS ADM (PWBO & PWDI GP100)	0.098	0.098%	$ 947		$ 947	$ 196	$ 1,143
PW ENGR ADMIN (PWENAD)	0.456	0.456%	$ 4,406		$ 4,406	$ 913	$ 5,319
TECHNICAL SERVICES (TS IS385)	3.962	3.962%	$ 38,281		$ 38,281	$ 7,933	$ 46,214
APAD EF320	0.637	0.637%	$ 6,155		$ 6,155	$ 1,275	$ 7,430
APCI EF320 (CIP)	3.804	3.804%	$ 36,754		$ 36,754	$ 7,617	$ 44,371
APOP EF320	0.907	0.907%	$ 8,763		$ 8,763	$ 1,816	$ 10,579
APPA EF320	0.030	0.030%	$ 290		$ 290	$ 60	$ 350
CCEL GP100	0.143	0.143%	$ 1,382		$ 1,382	$ 286	$ 1,668
CM SR133	0.879	0.879%	$ 8,493		$ 8,493	$ 1,760	$ 10,253
CM TF401	0.188	0.188%	$ 1,816		$ 1,816	$ 376	$ 2,193
CM TF411	0.054	0.054%	$ 522		$ 522	$ 108	$ 630
CMCI TF401 (CIP)	5.843	5.843%	$ 56,455		$ 56,455	$ 11,699	$ 68,154
CP GP100	0.023	0.023%	$ 222		$ 222	$ 46	$ 268
DCDP SR120	0.031	0.031%	$ 300		$ 300	$ 62	$ 362
DCEC GP100	0.003	0.003%	$ 29		$ 29	$ 6	$ 35
DVAD EF337	0.006	0.006%	$ 58		$ 58	$ 12	$ 70
DVAD GP100	0.207	0.207%	$ 2,000		$ 2,000	$ 414	$ 2,414
DVBU EF337	0.428	0.428%	$ 4,135		$ 4,135	$ 857	$ 4,992
DVBU SR137	0.179	0.179%	$ 1,729		$ 1,729	$ 358	$ 2,088
DVHC SA270	1.454	1.454%	$ 14,049		$ 14,049	$ 2,911	$ 16,960
DVHC SR135	0.160	0.160%	$ 1,546		$ 1,546	$ 320	$ 1,866
DVHC SR149	0.002	0.002%	$ 19		$ 19	$ 4	$ 23
DVHS SR135	0.176	0.176%	$ 1,701		$ 1,701	$ 352	$ 2,053
DVNS EF337	0.116	0.116%	$ 1,121		$ 1,121	$ 232	$ 1,353
DVNS GP100	0.434	0.434%	$ 4,193		$ 4,193	$ 869	$ 5,062
DVNS SR137	0.032	0.032%	$ 309		$ 309	$ 64	$ 373
DVNS SR150	1.098	1.098%	$ 10,609		$ 10,609	$ 2,198	$ 12,807
DVPL EF337	0.379	0.379%	$ 3,662		$ 3,662	$ 759	$ 4,421

FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
DVPL GP100	0.002	0.002%	$ 19		$ 19	$ 4	$ 23
DVPL SR120	0.116	0.116%	$ 1,121		$ 1,121	$ 232	$ 1,353
DVPL SR137	0.285	0.285%	$ 2,754		$ 2,754	$ 571	$ 3,324
DVRD SA270	1.011	1.011%	$ 9,768		$ 9,768	$ 2,024	$ 11,793
FDB2 GP100	0.366	0.366%	$ 3,536		$ 3,536	$ 733	$ 4,269
FDB2 SR131	0.087	0.087%	$ 841		$ 841	$ 174	$ 1,015
FDB3 GP100	0.767	0.767%	$ 7,411		$ 7,411	$ 1,536	$ 8,946
FDB3 SR120	0.265	0.265%	$ 2,560		$ 2,560	$ 531	$ 3,091
FDB4 DS600	0.043	0.043%	$ 415		$ 415	$ 86	$ 502
FDB4 GP100	2.205	2.205%	$ 21,305		$ 21,305	$ 4,415	$ 25,720
FDB4 TF401	0.404	0.404%	$ 3,903		$ 3,903	$ 809	$ 4,712
FDB4 TF403	0.061	0.061%	$ 589		$ 589	$ 122	$ 712
FDB5 SR120	0.019	0.019%	$ 184		$ 184	$ 38	$ 222
FMB2 IS385	0.013	0.013%	$ 126		$ 126	$ 26	$ 152
FMB2 IS391	0.018	0.018%	$ 174		$ 174	$ 36	$ 210
FMB2 SR135	0.002	0.002%	$ 23		$ 23	$ 5	$ 28
FMB4 GP100	0.891	0.891%	$ 8,609		$ 8,609	$ 1,784	$ 10,393
FMB5 GP100	0.338	0.338%	$ 3,266		$ 3,266	$ 677	$ 3,943
FMB7 GP100	0.055	0.055%	$ 531		$ 531	$ 110	$ 642
FMB9 EF340	0.294	0.294%	$ 2,841		$ 2,841	$ 589	$ 3,429
GOBS EF301	1.330	1.330%	$ 12,850		$ 12,850	$ 2,663	$ 15,513
GOBS NX420	0.007	0.007%	$ 68		$ 68	$ 14	$ 82
GOEC EF301	2.770	2.770%	$ 26,764		$ 26,764	$ 5,546	$ 32,310
GOEL EF331	5.189	5.189%	$ 50,136		$ 50,136	$ 10,390	$ 60,526
GOEO EF301	0.048	0.048%	$ 464		$ 464	$ 96	$ 560
GOGS EF301	0.135	0.135%	$ 1,304		$ 1,304	$ 270	$ 1,575
GOOP NX420	0.158	0.158%	$ 1,527		$ 1,527	$ 316	$ 1,843
GOOP SR134	0.885	0.885%	$ 8,551		$ 8,551	$ 1,772	$ 10,323
HA HR430	4.172	4.172%	$ 40,310		$ 40,310	$ 8,353	$ 48,663
HECH GP100	0.391	0.391%	$ 3,778		$ 3,778	$ 783	$ 4,561
HECH SR130	0.743	0.743%	$ 7,179		$ 7,179	$ 1,488	$ 8,667
HEEH SR130	0.366	0.366%	$ 3,536		$ 3,536	$ 733	$ 4,269
HEEH SR131	0.031	0.031%	$ 300		$ 300	$ 62	$ 362
HEEO SR120	0.009	0.009%	$ 87		$ 87	$ 18	$ 105
HEEO SR130	0.696	0.696%	$ 6,725		$ 6,725	$ 1,394	$ 8,118
HEHA SR151	0.906	0.906%	$ 8,754		$ 8,754	$ 1,814	$ 10,568
HEHS GP100	0.106	0.106%	$ 1,024		$ 1,024	$ 212	$ 1,236
HEHS SR130	0.163	0.163%	$ 1,575		$ 1,575	$ 326	$ 1,901
HEPH GP100	0.055	0.055%	$ 531		$ 531	$ 110	$ 642
HEPH SR130	0.282	0.282%	$ 2,725		$ 2,725	$ 565	$ 3,289
HEPR SR120	0.036	0.036%	$ 348		$ 348	$ 72	$ 420
HEPR SR130	0.276	0.276%	$ 2,667		$ 2,667	$ 553	$ 3,219
HEPY SR130	0.817	0.817%	$ 7,894		$ 7,894	$ 1,636	$ 9,530
HREO IS390	0.032	0.032%	$ 309		$ 309	$ 64	$ 373
HREO IS391	0.069	0.069%	$ 667		$ 667	$ 138	$ 805

FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
HRLO IS391	0.002	0.002%	$ 19		$ 19	$ 4	$ 23
HRPS IS390	0.002	0.002%	$ 19		$ 19	$ 4	$ 23
HRPS IS391	0.134	0.134%	$ 1,295		$ 1,295	$ 268	$ 1,563
HRRM IS390	0.351	0.351%	$ 3,391		$ 3,391	$ 703	$ 4,094
HRWD GP100	0.047	0.047%	$ 454		$ 454	$ 94	$ 548
HRWD SR150	2.506	2.506%	$ 24,213		$ 24,213	$ 5,018	$ 29,231
LDCI CP209 (CIP)	0.097	0.097%	$ 937		$ 937	$ 194	$ 1,131
LS GP100	0.006	0.006%	$ 58		$ 58	$ 12	$ 70
LS GP103	1.773	1.773%	$ 17,131		$ 17,131	$ 3,550	$ 20,681
LS IS380	0.007	0.007%	$ 68		$ 68	$ 14	$ 82
LS SR120	0.012	0.012%	$ 116		$ 116	$ 24	$ 140
LWCC01 IS390	0.247	0.246%	$ 2,382		$ 2,382	$ 494	$ 2,875
LWCC02 IS390	0.247	0.246%	$ 2,382		$ 2,382	$ 494	$ 2,875
LWHR IS391	0.005	0.005%	$ 48		$ 48	$ 10	$ 58
PD GP100	2.954	2.954%	$ 28,541		$ 28,541	$ 5,915	$ 34,456
PDAD CP201	0.004	0.004%	$ 39		$ 39	$ 8	$ 47
PDAD SR120	1.577	1.577%	$ 15,237		$ 15,237	$ 3,158	$ 18,394
PDAD TF401	0.017	0.017%	$ 164		$ 164	$ 34	$ 198
PDPT TF403	0.032	0.032%	$ 309		$ 309	$ 64	$ 373
PDSU TF401	0.145	0.145%	$ 1,401		$ 1,401	$ 290	$ 1,691
PRAC GP105	0.559	0.559%	$ 5,401		$ 5,401	$ 1,119	$ 6,520
PRBS GP105	0.079	0.079%	$ 763		$ 763	$ 158	$ 921
PRBS IS390	0.020	0.020%	$ 193		$ 193	$ 40	$ 233
PRBS TF401	0.034	0.034%	$ 329		$ 329	$ 68	$ 397
PRBS TF403	0.028	0.028%	$ 271		$ 271	$ 56	$ 327
PRCI CP201 (CIP)	0.073	0.073%	$ 705		$ 705	$ 146	$ 851
PRCI TF403 (CIP)	0.602	0.602%	$ 5,817		$ 5,817	$ 1,205	$ 7,022
PRCR DS600	0.010	0.010%	$ 97		$ 97	$ 20	$ 117
PRCR GP105	2.211	2.211%	$ 21,363		$ 21,363	$ 4,427	$ 25,790
PRCR SR120	0.232	0.232%	$ 2,242		$ 2,242	$ 465	$ 2,706
PRCR SR133	0.043	0.043%	$ 415		$ 415	$ 86	$ 502
PRCR TF401	0.137	0.137%	$ 1,324		$ 1,324	$ 274	$ 1,598
PREO GP105	0.015	0.015%	$ 145		$ 145	$ 30	$ 175
PREO TF401	0.007	0.007%	$ 68		$ 68	$ 14	$ 82
PREO TF403	0.007	0.007%	$ 68		$ 68	$ 14	$ 82
PRMB TF401	0.063	0.063%	$ 609		$ 609	$ 126	$ 735
PRMB TF403	0.232	0.232%	$ 2,242		$ 2,242	$ 465	$ 2,706
PRMB TF411	0.016	0.016%	$ 155		$ 155	$ 32	$ 187
PRMD DS600	0.010	0.010%	$ 97		$ 97	$ 20	$ 117
PRMD GP105	1.003	1.003%	$ 9,691		$ 9,691	$ 2,008	$ 11,699
PRMD SR120	0.016	0.016%	$ 155		$ 155	$ 32	$ 187
PRMD SR182 (CIP)	0.016	0.016%	$ 155		$ 155	$ 32	$ 187
PRMD TF401	0.422	0.422%	$ 4,077		$ 4,077	$ 845	$ 4,922
PRMD TF403	0.389	0.389%	$ 3,759		$ 3,759	$ 779	$ 4,537
PRMD TF411	0.203	0.203%	$ 1,961		$ 1,961	$ 406	$ 2,368

FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PWAM GP100	0.547	0.547%	$ 5,285		$ 5,285	$ 1,095	$ 6,380
PWAM IS380	0.087	0.087%	$ 841		$ 841	$ 174	$ 1,015
PWAM SR132	1.364	1.364%	$ 13,179		$ 13,179	$ 2,731	$ 15,910
PWAM SR136	0.159	0.159%	$ 1,536		$ 1,536	$ 318	$ 1,855
PWAM TF401	0.292	0.292%	$ 2,821		$ 2,821	$ 585	$ 3,406
PWAM TF403	0.003	0.003%	$ 29		$ 29	$ 6	$ 35
PWAM TF410 (CIP)	0.004	0.004%	$ 39		$ 39	$ 8	$ 47
PWAM TF411	0.003	0.003%	$ 29		$ 29	$ 6	$ 35
PWCI CP201 (CIP)	4.843	4.843%	$ 46,793		$ 46,793	$ 9,697	$ 56,490
PWCI CP209 (CIP)	1.937	1.937%	$ 18,715		$ 18,715	$ 3,878	$ 22,594
PWCI IS380 (CIP)	0.350	0.350%	$ 3,382		$ 3,382	$ 701	$ 4,082
PWCI SR181 (CIP)	1.974	1.974%	$ 19,073		$ 19,073	$ 3,952	$ 23,025
PWCI SR182 (CIP)	3.932	3.932%	$ 37,991		$ 37,991	$ 7,873	$ 45,864
PWCI TF401 (CIP)	0.159	0.159%	$ 1,536		$ 1,536	$ 318	$ 1,855
PWCI TF410 (CIP)	0.162	0.162%	$ 1,565		$ 1,565	$ 324	$ 1,890
PWEN DS600	0.372	0.372%	$ 3,594		$ 3,594	$ 745	$ 4,339
PWEN GP100	0.990	0.990%	$ 9,565		$ 9,565	$ 1,982	$ 11,548
PWEN IS380	0.123	0.123%	$ 1,188		$ 1,188	$ 246	$ 1,435
PWEN SR120	0.023	0.023%	$ 222		$ 222	$ 46	$ 268
PWEN TF401	0.033	0.033%	$ 319		$ 319	$ 66	$ 385
PWEN TF411	0.418	0.418%	$ 4,039		$ 4,039	$ 837	$ 4,876
PWEV EF330	1.491	1.491%	$ 14,406		$ 14,406	$ 2,985	$ 17,391
PWEV GP100	0.291	0.291%	$ 2,812		$ 2,812	$ 583	$ 3,394
PWEV TF401	0.006	0.006%	$ 58		$ 58	$ 12	$ 70
PWFS EF340	0.167	0.167%	$ 1,614		$ 1,614	$ 334	$ 1,948
PWPS GP100	1.661	1.661%	$ 16,049		$ 16,049	$ 3,326	$ 19,374
PWPS IS380	0.478	0.478%	$ 4,618		$ 4,618	$ 957	$ 5,575
WATER DEPT EF 310	3.680	3.680%	$ 35,556		$ 35,556	$ 7,368	$ 42,924
WATER/SEWER DEPT EF 311	0.537	0.537%	$ 5,188		$ 5,188	$ 1,075	$ 6,264
XCEX GP100	0.062	0.062%	$ 599		$ 599	$ 124	$ 723
XCFR IS391	0.115	0.115%	$ 1,111		$ 1,111	$ 230	$ 1,341
XCGL IS390	0.845	0.845%	$ 8,164		$ 8,164	$ 1,692	$ 9,856
XCRV GP100	0.347	0.347%	$ 3,353		$ 3,353	$ 695	$ 4,047
XCSP IS385	0.059	0.059%	$ 570		$ 570	$ 118	$ 688
XCWC IS390	0.088	0.088%	$ 850		$ 850	$ 176	$ 1,026
Total	**100.00**	**100.000%**	**$ 966,211**	**$ -**	**$ 966,211**	**$ 187,323**	**$ 1,153,534**

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

Source of Allocation: **FY 14 Purchasing Report**

FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Fleet Services							
DISASTER MGMT DIVISION (FDB5 GP100)	17,510.28	0.137%	$ 95		$ 95		$ 95
CITY MANAGER (CM GP100)	40.00	0.000%	$ 0		$ 0		$ 0
FIRE ADMIN (FDB1+FDEO)	6,877.30	0.054%	$ 37		$ 37		$ 37
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	16,291.93	0.127%	$ 89		$ 89		$ 89
FM ACCOUNTING BUREAU (FMB2 GP100)	20.00	0.000%	$ 0		$ 0	$ 0	$ 0
LEGISLATIVE (LD GP100)	1,766.53	0.014%	$ 10		$ 10	$ 2	$ 11
PUBLIC WORKS ADM (PWBO & PWDI GP100)	343.00	0.003%	$ 2		$ 2	$ 0	$ 2
TECHNICAL SERVICES (TS IS385)	33,640.36	0.262%	$ 183		$ 183	$ 30	$ 213
APAD EF320	90.00	0.001%	$ 0		$ 0	$ 0	$ 1
APCI EF320 (CIP)	30.00	0.000%	$ 0		$ 0	$ 0	$ 0
APOP EF320	241,123.83	1.881%	$ 1,312		$ 1,312	$ 213	$ 1,526
CM SR133	9,948.99	0.078%	$ 54		$ 54	$ 9	$ 63
CM TF401	423.00	0.003%	$ 2		$ 2	$ 0	$ 3
CMCI TF401 (CIP)	60.00	0.000%	$ 0		$ 0	$ 0	$ 0
CP GP100	3,609.12	0.028%	$ 20		$ 20	$ 3	$ 23
DVBU EF337	28,204.01	0.220%	$ 153		$ 153	$ 25	$ 178
DVBU SR137	8,742.85	0.068%	$ 48		$ 48	$ 8	$ 55
DVHC SA270	860.00	0.007%	$ 5		$ 5	$ 1	$ 5
DVHC SR135	911.00	0.007%	$ 5		$ 5	$ 1	$ 6
DVHS SR135	384.00	0.003%	$ 2		$ 2	$ 0	$ 2
DVNS GP100	40,189.62	0.314%	$ 219		$ 219	$ 36	$ 254
DVNS SR150	18,452.62	0.144%	$ 100		$ 100	$ 16	$ 117
DVPL EF337	4,117.17	0.032%	$ 22		$ 22	$ 4	$ 26
DVPL SR137	494.77	0.004%	$ 3		$ 3	$ 0	$ 3
DVRD SA270	300.00	0.002%	$ 2		$ 2	$ 0	$ 2
FDB2 GP100	52,542.15	0.410%	$ 286		$ 286	$ 47	$ 332
FDB2 SR131	5,830.32	0.045%	$ 32		$ 32	$ 5	$ 37
FDB3 GP100	60,212.30	0.470%	$ 328		$ 328	$ 53	$ 381
FDB4 GP100	1,361,638.56	10.625%	$ 7,410		$ 7,410	$ 1,205	$ 8,615
FDB4 TF401	181,066.76	1.413%	$ 985		$ 985	$ 160	$ 1,146
FDB4 TF403	73,683.81	0.575%	$ 401		$ 401	$ 65	$ 466
FMB4 GP100	2,876.00	0.022%	$ 16		$ 16	$ 3	$ 18
FMB7 GP100	4,146.55	0.032%	$ 23		$ 23	$ 4	$ 26
FMB9 EF340	118,613.58	0.926%	$ 645		$ 645	$ 105	$ 750
GOBS EF301	2,818.17	0.022%	$ 15		$ 15	$ 2	$ 18
GOEC EF301	405,833.13	3.167%	$ 2,208		$ 2,208	$ 359	$ 2,568
GOGS EF301	214,494.98	1.674%	$ 1,167		$ 1,167	$ 190	$ 1,357
GOOP NX420	6,079.42	0.047%	$ 33		$ 33	$ 5	$ 38
HA HR430	5,024.06	0.039%	$ 27		$ 27	$ 4	$ 32
HECH SR130	3,984.22	0.031%	$ 22		$ 22	$ 4	$ 25
HEEH SR130	30,103.96	0.235%	$ 164		$ 164	$ 27	$ 190
HEEO SR130	4,679.19	0.037%	$ 25		$ 25	$ 4	$ 30

FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
HEHA SR151	7,703.82	0.060%	$ 42		$ 42	$ 7	$ 49
HEPH SR130	492.50	0.004%	$ 3		$ 3	$ 0	$ 3
HEPR SR130	13,317.23	0.104%	$ 72		$ 72	$ 12	$ 84
HEPY SR130	8,062.38	0.063%	$ 44		$ 44	$ 7	$ 51
HRLO IS391	20.00	0.000%	$ 0		$ 0	$ 0	$ 0
HRRM IS390	100.00	0.001%	$ 1		$ 1	$ 0	$ 1
LS GP103	25,291.42	0.197%	$ 138		$ 138	$ 22	$ 160
LWCC01 IS390	3,712.45	0.029%	$ 20		$ 20	$ 3	$ 23
LWCC02 IS390	3,712.45	0.029%	$ 20		$ 20	$ 3	$ 23
PD GP100	3,415,204.46	26.648%	$ 18,585		$ 18,585	$ 3,024	$ 21,608
PDPT SR121	45,613.60	0.356%	$ 248		$ 248	$ 40	$ 289
PDPT TF403	84,137.47	0.657%	$ 458		$ 458	$ 74	$ 532
PDSU TF401	104,002.08	0.812%	$ 566		$ 566	$ 92	$ 658
PRAC GP105	62,059.75	0.484%	$ 338		$ 338	$ 55	$ 393
PRBS GP105	1,514.34	0.012%	$ 8		$ 8	$ 1	$ 10
PRCI TF403 (CIP)	5,587.33	0.044%	$ 30		$ 30	$ 5	$ 35
PRCR GP105	25,997.45	0.203%	$ 141		$ 141	$ 23	$ 164
PRMB TF401	5,466.91	0.043%	$ 30		$ 30	$ 5	$ 35
PRMB TF403	14,458.40	0.113%	$ 79		$ 79	$ 13	$ 91
PRMB TF411	3,464.24	0.027%	$ 19		$ 19	$ 3	$ 22
PRMD GP105	136,461.47	1.065%	$ 743		$ 743	$ 121	$ 863
PRMD TF401	294,988.22	2.302%	$ 1,605		$ 1,605	$ 261	$ 1,866
PRMD TF403	178,428.97	1.392%	$ 971		$ 971	$ 158	$ 1,129
PRMD TF411	74,800.02	0.584%	$ 407		$ 407	$ 66	$ 473
PWCI CP201 (CIP)	328.00	0.003%	$ 2		$ 2	$ 0	$ 2
PWCI SR182 (CIP)	440.00	0.003%	$ 2		$ 2	$ 0	$ 3
PWEN CP201 (CIP)	(368.00)	-0.003%	$ (2)		$ (2)	$ (0)	$ (2)
PWEN GP100	52,048.94	0.406%	$ 283		$ 283	$ 46	$ 329
PWEN TF411	111.00	0.001%	$ 1		$ 1	$ 0	$ 1
PWEV EF330	2,731,310.18	21.312%	$ 14,863		$ 14,863	$ 2,418	$ 17,281
PWEV GP100	1,687,134.61	13.164%	$ 9,181		$ 9,181	$ 1,494	$ 10,675
PWFS EF340	33,835.12	0.264%	$ 184		$ 184	$ 30	$ 214
PWPS GP100	800,003.47	6.242%	$ 4,353		$ 4,353	$ 708	$ 5,062
PWPS IS380	24,653.53	0.192%	$ 134		$ 134	$ 22	$ 156
WATER DEPT EF 310	3,780.75	0.030%	$ 21		$ 21	$ 3	$ 24
Total	**12,815,932.09**	**100.000%**	**$ 69,741**	**$ -**	**$ 69,741**	**$ 11,310**	**$ 81,051**

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

Source of Allocation: **FY 14 Expenditures Report (Subobject 300003)**

FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Towing							
FMB9 EF340	100.00	100.000%	$ 25,694		$ 25,694	$ 4,167	$ 29,861
Total	**100.00**	**100.000%**	**$ 25,694**	**$ -**	**$ 25,694**	**$ 4,167**	**$ 29,861**

Allocation Basis: **Direct to FMB9 EF340**

ALLOCATION SUMMARY

FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)

	FM Purchasing	Fleet Services	Towing	Total
DISASTER MGMT DIVISION (FDB5 GP100)	$ 812	$ 95	$ -	$ 907
CITY AUDITOR (AU GP100)	$ 2,541	$ -	$ -	$ 2,541
CITY CLERK (CC GP100)	$ 29	$ -	$ -	$ 29
CITY MANAGER (CM GP100)	$ 2,261	$ 0	$ -	$ 2,261
CIVIL SERVICE (CS GP100)	$ 812	$ -	$ -	$ 812
FIRE ADMIN (FDB1+FDEO)	$ 4,280	$ 37	$ -	$ 4,318
FM ADMIN (FMB1 GP100)	$ 512	$ -	$ -	$ 512
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 51,025	$ 89	$ -	$ 51,114
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 1,155	$ 0	$ -	$ 1,155
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 117	$ -	$ -	$ 117
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 152	$ -	$ -	$ 152
FM CONTROLS BUREAU (FMB8 GP100)	$ 82	$ -	$ -	$ 82
LAW (LW GP100)	$ 4,712	$ -	$ -	$ 4,712
LEGISLATIVE (LD GP100)	$ 2,181	$ 11	$ -	$ 2,192
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 1,143	$ 2	$ -	$ 1,145
PW ENGR ADMIN (PWENAD)	$ 5,319	$ -	$ -	$ 5,319
TECHNICAL SERVICES (TS IS385)	$ 46,214	$ 213	$ -	$ 46,427
APAD EF320	$ 7,430	$ 1	$ -	$ 7,431
APCI EF320 (CIP)	$ 44,371	$ 0	$ -	$ 44,371
APOP EF320	$ 10,579	$ 1,526	$ -	$ 12,105
APPA EF320	$ 350	$ -	$ -	$ 350
CCEL GP100	$ 1,668	$ -	$ -	$ 1,668
CM SR133	$ 10,253	$ 63	$ -	$ 10,316
CM TF401	$ 2,193	$ 3	$ -	$ 2,196
CM TF411	$ 630	$ -	$ -	$ 630
CMCI TF401 (CIP)	$ 68,154	$ 0	$ -	$ 68,154
CP GP100	$ 268	$ 23	$ -	$ 291
DCDP SR120	$ 362	$ -	$ -	$ 362
DCEC GP100	$ 35	$ -	$ -	$ 35
DVAD EF337	$ 70	$ -	$ -	$ 70

ALLOCATION SUMMARY

FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)

	FM Purchasing	Fleet Services	Towing	Total
DVAD GP100	$ 2,414	$ -	$ -	$ 2,414
DVBU EF337	$ 4,992	$ 178	$ -	$ 5,171
DVBU SR137	$ 2,088	$ 55	$ -	$ 2,143
DVHC SA270	$ 16,960	$ 5	$ -	$ 16,965
DVHC SR135	$ 1,866	$ 6	$ -	$ 1,872
DVHC SR149	$ 23	$ -	$ -	$ 23
DVHS SR135	$ 2,053	$ 2	$ -	$ 2,055
DVNS EF337	$ 1,353	$ -	$ -	$ 1,353
DVNS GP100	$ 5,062	$ 254	$ -	$ 5,317
DVNS SR137	$ 373	$ -	$ -	$ 373
DVNS SR150	$ 12,807	$ 117	$ -	$ 12,924
DVPL EF337	$ 4,421	$ 26	$ -	$ 4,447
DVPL GP100	$ 23	$ -	$ -	$ 23
DVPL SR120	$ 1,353	$ -	$ -	$ 1,353
DVPL SR137	$ 3,324	$ 3	$ -	$ 3,327
DVRD SA270	$ 11,793	$ 2	$ -	$ 11,794
FDB2 GP100	$ 4,269	$ 332	$ -	$ 4,602
FDB2 SR131	$ 1,015	$ 37	$ -	$ 1,052
FDB3 GP100	$ 8,946	$ 381	$ -	$ 9,327
FDB3 SR120	$ 3,091	$ -	$ -	$ 3,091
FDB4 DS600	$ 502	$ -	$ -	$ 502
FDB4 GP100	$ 25,720	$ 8,615	$ -	$ 34,335
FDB4 TF401	$ 4,712	$ 1,146	$ -	$ 5,858
FDB4 TF403	$ 712	$ 466	$ -	$ 1,178
FDB5 SR120	$ 222	$ -	$ -	$ 222
FMB2 IS385	$ 152	$ -	$ -	$ 152
FMB2 IS391	$ 210	$ -	$ -	$ 210
FMB2 SR135	$ 28	$ -	$ -	$ 28
FMB4 GP100	$ 10,393	$ 18	$ -	$ 10,411
FMB5 GP100	$ 3,943	$ -	$ -	$ 3,943

ALLOCATION SUMMARY

FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)

	FM Purchasing	Fleet Services	Towing	Total
FMB7 GP100	$ 642	$ 26	$ -	$ 668
FMB9 EF340	$ 3,429	$ 750	$ 29,861	$ 34,041
GOBS EF301	$ 15,513	$ 18	$ -	$ 15,531
GOBS NX420	$ 82	$ -	$ -	$ 82
GOEC EF301	$ 32,310	$ 2,568	$ -	$ 34,878
GOEL EF331	$ 60,526	$ -	$ -	$ 60,526
GOEO EF301	$ 560	$ -	$ -	$ 560
GOGS EF301	$ 1,575	$ 1,357	$ -	$ 2,932
GOOP NX420	$ 1,843	$ 38	$ -	$ 1,881
GOOP SR134	$ 10,323	$ -	$ -	$ 10,323
HA HR430	$ 48,663	$ 32	$ -	$ 48,695
HECH GP100	$ 4,561	$ -	$ -	$ 4,561
HECH SR130	$ 8,667	$ 25	$ -	$ 8,692
HEEH SR130	$ 4,269	$ 190	$ -	$ 4,460
HEEH SR131	$ 362	$ -	$ -	$ 362
HEEO SR120	$ 105	$ -	$ -	$ 105
HEEO SR130	$ 8,118	$ 30	$ -	$ 8,148
HEHA SR151	$ 10,568	$ 49	$ -	$ 10,617
HEHS GP100	$ 1,236	$ -	$ -	$ 1,236
HEHS SR130	$ 1,901	$ -	$ -	$ 1,901
HEPH GP100	$ 642	$ -	$ -	$ 642
HEPH SR130	$ 3,289	$ 3	$ -	$ 3,292
HEPR SR120	$ 420	$ -	$ -	$ 420
HEPR SR130	$ 3,219	$ 84	$ -	$ 3,304
HEPY SR130	$ 9,530	$ 51	$ -	$ 9,581
HREO IS390	$ 373	$ -	$ -	$ 373
HREO IS391	$ 805	$ -	$ -	$ 805
HRLO IS391	$ 23	$ 0	$ -	$ 23
HRPS IS390	$ 23	$ -	$ -	$ 23
HRPS IS391	$ 1,563	$ -	$ -	$ 1,563

ALLOCATION SUMMARY

FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)

	FM Purchasing	Fleet Services	Towing	Total
HRRM IS390	$ 4,094	$ 1	$ -	$ 4,095
HRWD GP100	$ 548	$ -	$ -	$ 548
HRWD SR150	$ 29,231	$ -	$ -	$ 29,231
LDCI CP209 (CIP)	$ 1,131	$ -	$ -	$ 1,131
LS GP100	$ 70	$ -	$ -	$ 70
LS GP103	$ 20,681	$ 160	$ -	$ 20,841
LS IS380	$ 82	$ -	$ -	$ 82
LS SR120	$ 140	$ -	$ -	$ 140
LWCC01 IS390	$ 2,875	$ 23	$ -	$ 2,899
LWCC02 IS390	$ 2,875	$ 23	$ -	$ 2,899
LWHR IS391	$ 58	$ -	$ -	$ 58
PD GP100	$ 34,456	$ 21,608	$ -	$ 56,064
PDAD CP201	$ 47	$ -	$ -	$ 47
PDAD SR120	$ 18,394	$ -	$ -	$ 18,394
PDAD TF401	$ 198	$ -	$ -	$ 198
PDPT SR121	$ -	$ 289	$ -	$ 289
PDPT TF403	$ 373	$ 532	$ -	$ 906
PDSU TF401	$ 1,691	$ 658	$ -	$ 2,349
PRAC GP105	$ 6,520	$ 393	$ -	$ 6,913
PRBS GP105	$ 921	$ 10	$ -	$ 931
PRBS IS390	$ 233	$ -	$ -	$ 233
PRBS TF401	$ 397	$ -	$ -	$ 397
PRBS TF403	$ 327	$ -	$ -	$ 327
PRCI CP201 (CIP)	$ 851	$ -	$ -	$ 851
PRCI TF403 (CIP)	$ 7,022	$ 35	$ -	$ 7,057
PRCR DS600	$ 117	$ -	$ -	$ 117
PRCR GP105	$ 25,790	$ 164	$ -	$ 25,954
PRCR SR120	$ 2,706	$ -	$ -	$ 2,706
PRCR SR133	$ 502	$ -	$ -	$ 502
PRCR TF401	$ 1,598	$ -	$ -	$ 1,598

ALLOCATION SUMMARY

FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)

	FM Purchasing	Fleet Services	Towing	Total
PREO GP105	$ 175	$ -	$ -	$ 175
PREO TF401	$ 82	$ -	$ -	$ 82
PREO TF403	$ 82	$ -	$ -	$ 82
PRMB TF401	$ 735	$ 35	$ -	$ 769
PRMB TF403	$ 2,706	$ 91	$ -	$ 2,798
PRMB TF411	$ 187	$ 22	$ -	$ 209
PRMD DS600	$ 117	$ -	$ -	$ 117
PRMD GP105	$ 11,699	$ 863	$ -	$ 12,563
PRMD SR120	$ 187	$ -	$ -	$ 187
PRMD SR182 (CIP)	$ 187	$ -	$ -	$ 187
PRMD TF401	$ 4,922	$ 1,866	$ -	$ 6,789
PRMD TF403	$ 4,537	$ 1,129	$ -	$ 5,666
PRMD TF411	$ 2,368	$ 473	$ -	$ 2,841
PWAM GP100	$ 6,380	$ -	$ -	$ 6,380
PWAM IS380	$ 1,015	$ -	$ -	$ 1,015
PWAM SR132	$ 15,910	$ -	$ -	$ 15,910
PWAM SR136	$ 1,855	$ -	$ -	$ 1,855
PWAM TF401	$ 3,406	$ -	$ -	$ 3,406
PWAM TF403	$ 35	$ -	$ -	$ 35
PWAM TF410 (CIP)	$ 47	$ -	$ -	$ 47
PWAM TF411	$ 35	$ -	$ -	$ 35
PWCI CP201 (CIP)	$ 56,490	$ 2	$ -	$ 56,492
PWCI CP209 (CIP)	$ 22,594	$ -	$ -	$ 22,594
PWCI IS380 (CIP)	$ 4,082	$ -	$ -	$ 4,082
PWCI SR181 (CIP)	$ 23,025	$ -	$ -	$ 23,025
PWCI SR182 (CIP)	$ 45,864	$ 3	$ -	$ 45,867
PWCI TF401 (CIP)	$ 1,855	$ -	$ -	$ 1,855
PWCI TF410 (CIP)	$ 1,890	$ -	$ -	$ 1,890
PWEN CP201 (CIP)	$ -	$ (2)	$ -	$ (2)
PWEN DS600	$ 4,339	$ -	$ -	$ 4,339

ALLOCATION SUMMARY

FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)

	FM Purchasing	Fleet Services	Towing	Total
PWEN GP100	$ 11,548	$ 329	$ -	$ 11,877
PWEN IS380	$ 1,435	$ -	$ -	$ 1,435
PWEN SR120	$ 268	$ -	$ -	$ 268
PWEN TF401	$ 385	$ -	$ -	$ 385
PWEN TF411	$ 4,876	$ 1	$ -	$ 4,876
PWEV EF330	$ 17,391	$ 17,281	$ -	$ 34,672
PWEV GP100	$ 3,394	$ 10,675	$ -	$ 14,069
PWEV TF401	$ 70	$ -	$ -	$ 70
PWFS EF340	$ 1,948	$ 214	$ -	$ 2,162
PWPS GP100	$ 19,374	$ 5,062	$ -	$ 24,436
PWPS IS380	$ 5,575	$ 156	$ -	$ 5,731
WATER DEPT EF 310	$ 42,924	$ 24	$ -	$ 42,948
WATER/SEWER DEPT EF 311	$ 6,264	$ -	$ -	$ 6,264
XCEX GP100	$ 723	$ -	$ -	$ 723
XCFR IS391	$ 1,341	$ -	$ -	$ 1,341
XCGL IS390	$ 9,856	$ -	$ -	$ 9,856
XCRV GP100	$ 4,047	$ -	$ -	$ 4,047
XCSP IS385	$ 688	$ -	$ -	$ 688
XCWC IS390	$ 1,026	$ -	$ -	$ 1,026
Total	**$ 1,153,534**	**$ 81,051**	**$ 29,861**	**$ 1,264,446**

(12) FM Accounting Bureau

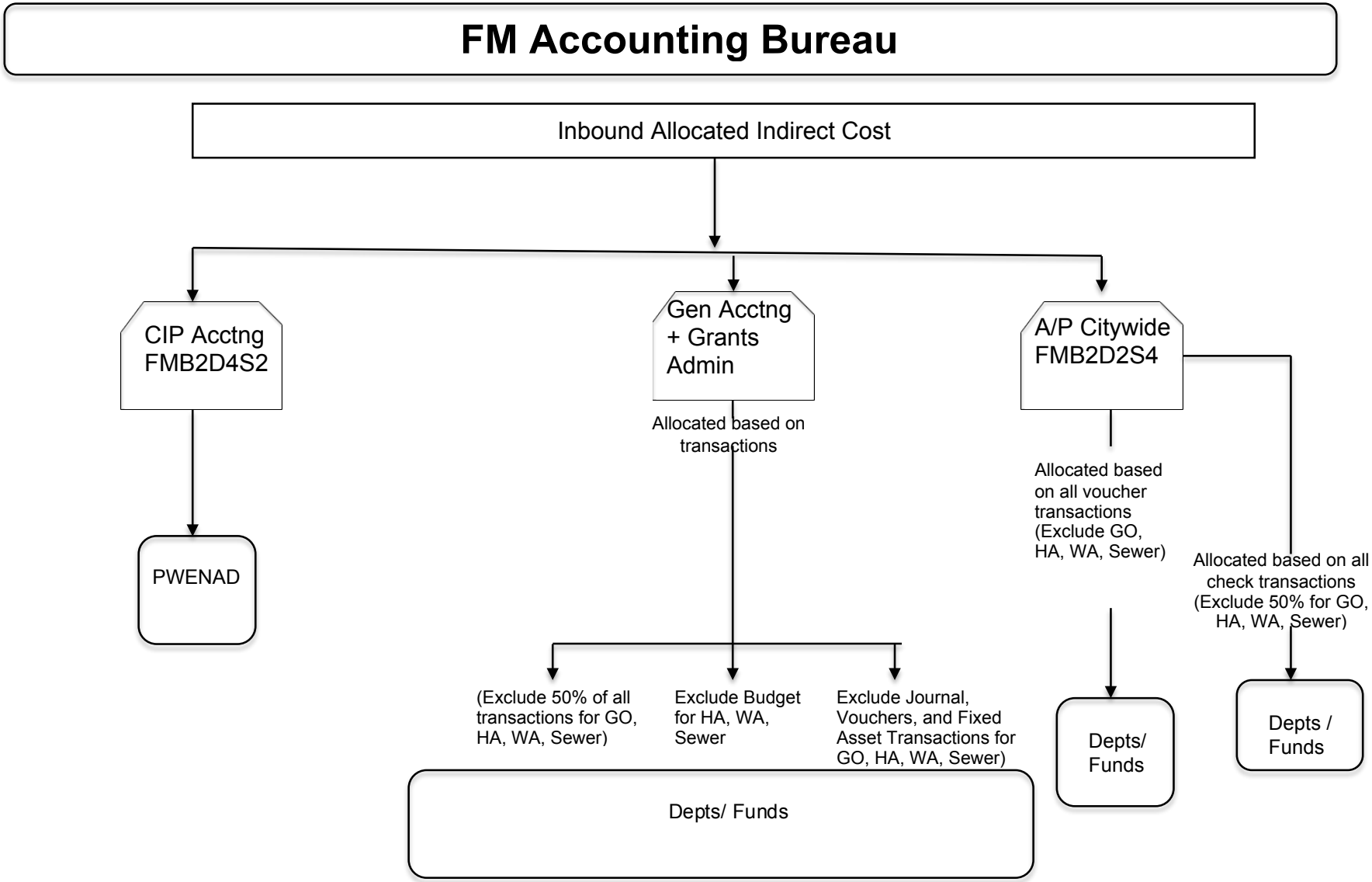
The Accounting Bureau of the Financial Management department is responsible for maintenance of the City's financial system, data processing of accounts payable and checks, payroll processing, indirect cost plan, certain billing and collections functions, and fixed asset control. These costs are allocated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

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

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

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

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


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

(12.1) FM Accounting Bureau Detail Reports

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

COSTS TO BE ALLOCATED

FM ACCOUNTING BUREAU (FMB2 GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 2,335,395		$ 2,335,395
Total Deductions	$ -		$ -
Incoming Costs			
DISASTER MGMT DIVISION (FDB5 GP100)	$ 4,220	$ 826	$ 5,046
CIVIC CENTER AND ECOC COSTS	$ 90,294	$ -	$ 90,294
CITY AUDITOR (AU GP100)	$ 2,315	$ 31	$ 2,346
CITY CLERK (CC GP100)	$ 62,740	$ 1,048	$ 63,787
CITY MANAGER (CM GP100)	$ 7,649	$ 261	$ 7,910
CIVIL SERVICE (CS GP100)	$ 10,164	$ 177	$ 10,341
FM ADMIN (FMB1 GP100)	$ 2,658	$ 7,459	$ 10,117
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 957	$ 198	$ 1,155
FM ACCOUNTING BUREAU (FMB2 GP100)		$ 5,573	$ 5,573
FM BUDGET MANAGEMENT (FMB3 GP100)		$ 4,210	$ 4,210
FM CONTROLS BUREAU (FMB8 GP100)		$ 441	$ 441
LAW (LW GP100)		$ 2,560	$ 2,560
LEGISLATIVE (LD GP100)		$ 20,640	$ 20,640
TECHNICAL SERVICES (TS IS385)		$ 1,474	$ 1,474
Total Incoming Costs	**$ 180,997**	**$ 44,897**	**$ 225,894**
Total Cost Adjustments	**$ -**		**$ -**
Total Costs to be Allocated	**$ 2,516,392**	**$ 44,897**	**$ 2,561,289**

DEPARTMENTAL EXPENSE DETAIL

FM ACCOUNTING BUREAU (FMB2 GP100)

Expense Type	$	General Admin	General Accounting Citywide	Accounts Payable Citywide	CIP Accounting
Personnel					
Salaries & Benefits	$ 1,958,557	$ -	$ 1,225,291	$ 389,546	$ 343,721
Subtotal Personnel Cost	**$ 1,958,557**	**$ -**	**$ 1,225,291**	**$ 389,546**	**$ 343,721**
Operating Services & Supplies					
Materials, Services & Supplies	$ 218,010	$ -	$ 204,982	$ 4,779	$ 8,249
Internal Support	$ 158,828	$ -	$ (16,744)	$ 107,827	$ 67,745
Subtotal Operating Cost	**$ 376,837**	**$ -**	**$ 188,237**	**$ 112,606**	**$ 75,994**
DEPARTMENTAL EXPENDITURES	**$ 2,335,395**	**$ -**	**$ 1,413,529**	**$ 502,152**	**$ 419,714**
Disallowed Costs					
	$ -				
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments					
Subtotal Cost Adjustments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUNCTIONAL COST	**$ 2,335,395**	**$ -**	**$ 1,413,529**	**$ 502,152**	**$ 419,714**
First Allocation					
Incoming - CIVIC CENTER AND ECOC COSTS:Civic Center	$ 90,294		$ 54,652	$ 19,415	$ 16,228
Incoming - All Others	$ 90,703	$ -	$ 54,899	$ 19,503	$ 16,301
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -
Subtotal of First Allocation	**$ 2,516,392**		**$ 1,523,080**	**$ 541,069**	**$ 452,243**
Second Allocation					
Incoming - All Others	$ 44,897	$ -	$ 27,174	$ 9,654	$ 8,069
Reallocate Admin Costs	$ -	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -	$ -
Subtotal of Second Allocation	**$ 44,897**		**$ 27,174**	**$ 9,654**	**$ 8,069**
TOTAL ALLOCATED	**$ 2,561,289**		**$ 1,550,254**	**$ 550,723**	**$ 460,312**

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Accounting Citywide							
DISASTER MGMT DIVISION (FDB5 GP100)	958.00	0.089%	$ 1,358		$ 1,358		$ 1,358
CITY AUDITOR (AU GP100)	705.00	0.066%	$ 1,000		$ 1,000		$ 1,000
CITY CLERK (CC GP100)	3,537.00	0.329%	$ 5,015		$ 5,015		$ 5,015
CITY MANAGER (CM GP100)	3,697.00	0.344%	$ 5,242		$ 5,242		$ 5,242
CIVIL SERVICE (CS GP100)	4,962.00	0.462%	$ 7,035		$ 7,035		$ 7,035
FIRE ADMIN (FDB1+FDEO)	2,041.00	0.190%	$ 2,894		$ 2,894		$ 2,894
FM ADMIN (FMB1 GP100)	1,218.00	0.113%	$ 1,727		$ 1,727		$ 1,727
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	46,546.00	4.333%	$ 65,993		$ 65,993		$ 65,993
FM ACCOUNTING BUREAU (FMB2 GP100)	3,522.00	0.328%	$ 4,993		$ 4,993		$ 4,993
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	1,357.00	0.126%	$ 1,924		$ 1,924	$ 37	$ 1,961
FM BUDGET MANAGEMENT (FMB3 GP100)	1,350.00	0.126%	$ 1,914		$ 1,914	$ 36	$ 1,950
FM CONTROLS BUREAU (FMB8 GP100)	366.00	0.034%	$ 519		$ 519	$ 10	$ 529
LAW (LW GP100)	9,706.00	0.904%	$ 13,761		$ 13,761	$ 262	$ 14,023
LEGISLATIVE (LD GP100)	6,550.00	0.610%	$ 9,287		$ 9,287	$ 177	$ 9,463
PUBLIC WORKS ADM (PWBO & PWDI GP100)	1,814.00	0.169%	$ 2,572		$ 2,572	$ 49	$ 2,621
TECHNICAL SERVICES (TS IS385)	23,415.00	2.180%	$ 33,198		$ 33,198	$ 632	$ 33,830
APAD EF320	12,401.00	1.154%	$ 17,582		$ 17,582	$ 335	$ 17,917
APCI CP201 (CIP)	28.00	0.003%	$ 40		$ 40	$ 1	$ 40
APCI EF320 (CIP)	7,792.00	0.725%	$ 11,047		$ 11,047	$ 210	$ 11,258
APCI SR181 (CIP)	87.00	0.008%	$ 123		$ 123	$ 2	$ 126
APOP EF320	5,491.00	0.511%	$ 7,785		$ 7,785	$ 148	$ 7,933
APPA EF320	656.00	0.061%	$ 930		$ 930	$ 18	$ 948
AU IS391	426.00	0.040%	$ 604		$ 604	$ 11	$ 615
AU NX420	34.00	0.003%	$ 48		$ 48	$ 1	$ 49
AU TF401	462.00	0.043%	$ 655		$ 655	$ 12	$ 667
CCEL GP100	1,561.00	0.145%	$ 2,213		$ 2,213	$ 42	$ 2,255
CM SR133	2,962.00	0.276%	$ 4,200		$ 4,200	$ 80	$ 4,279
CM TF401	5,224.00	0.486%	$ 7,407		$ 7,407	$ 141	$ 7,548
CM TF411	984.00	0.092%	$ 1,395		$ 1,395	$ 27	$ 1,422
CMCI TF401 (CIP)	132.00	0.012%	$ 187		$ 187	$ 4	$ 191
CP GP100	874.00	0.081%	$ 1,239		$ 1,239	$ 24	$ 1,263
CP SR120	818.00	0.076%	$ 1,160		$ 1,160	$ 22	$ 1,182
CSDD IS390	392.00	0.036%	$ 556		$ 556	$ 11	$ 566
DCDP SR120	152.00	0.014%	$ 216		$ 216	$ 4	$ 220
DVAD EF337	11,317.00	1.053%	$ 16,045		$ 16,045	$ 305	$ 16,351
DVAD GP100	1,183.00	0.110%	$ 1,677		$ 1,677	$ 32	$ 1,709
DVAD SA270	44.00	0.004%	$ 62		$ 62	$ 1	$ 64
DVAD SR135	28.00	0.003%	$ 40		$ 40	$ 1	$ 40
DVAD SR137	3,994.00	0.372%	$ 5,663		$ 5,663	$ 108	$ 5,770

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
DVAD SR150	28.00	0.003%	$ 40		$ 40	$ 1	$ 40
DVBU EF337	43,408.00	4.041%	$ 61,544		$ 61,544	$ 1,171	$ 62,715
DVBU SR137	16,576.00	1.543%	$ 23,501		$ 23,501	$ 447	$ 23,949
DVHC SA270	6,349.00	0.591%	$ 9,002		$ 9,002	$ 171	$ 9,173
DVHC SA277	361.00	0.034%	$ 512		$ 512	$ 10	$ 522
DVHC SR135	3,780.00	0.352%	$ 5,359		$ 5,359	$ 102	$ 5,461
DVHC SR149	521.00	0.048%	$ 739		$ 739	$ 14	$ 753
DVHS SR135	2,290.00	0.213%	$ 3,247		$ 3,247	$ 62	$ 3,309
DVNS EF337	1,894.00	0.176%	$ 2,685		$ 2,685	$ 51	$ 2,736
DVNS GP100	6,899.00	0.642%	$ 9,781		$ 9,781	$ 186	$ 9,968
DVNS SR130	40.00	0.004%	$ 57		$ 57	$ 1	$ 58
DVNS SR137	689.00	0.064%	$ 977		$ 977	$ 19	$ 995
DVNS SR150	21,171.00	1.971%	$ 30,016		$ 30,016	$ 571	$ 30,587
DVPL EF337	17,134.00	1.595%	$ 24,293		$ 24,293	$ 462	$ 24,755
DVPL GP100	202.00	0.019%	$ 286		$ 286	$ 5	$ 292
DVPL SR120	420.00	0.039%	$ 595		$ 595	$ 11	$ 607
DVPL SR137	6,517.00	0.607%	$ 9,240		$ 9,240	$ 176	$ 9,416
DVRD SA270	4,247.00	0.395%	$ 6,021		$ 6,021	$ 115	$ 6,136
DVRD SA277	236.00	0.022%	$ 335		$ 335	$ 6	$ 341
DVRD SR149	235.00	0.022%	$ 333		$ 333	$ 6	$ 340
FDB2 GP100	7,733.00	0.720%	$ 10,964		$ 10,964	$ 209	$ 11,172
FDB2 SR131	1,284.00	0.120%	$ 1,820		$ 1,820	$ 35	$ 1,855
FDB2 TF401	34.00	0.003%	$ 48		$ 48	$ 1	$ 49
FDB3 GP100	3,361.00	0.313%	$ 4,765		$ 4,765	$ 91	$ 4,856
FDB3 SR120	541.00	0.050%	$ 767		$ 767	$ 15	$ 782
FDB4 CP201	70.00	0.007%	$ 99		$ 99	$ 2	$ 101
FDB4 DS600	4.00	0.000%	$ 6		$ 6	$ 0	$ 6
FDB4 GP100	10,352.00	0.964%	$ 14,677		$ 14,677	$ 279	$ 14,956
FDB4 SR120	44.00	0.004%	$ 62		$ 62	$ 1	$ 64
FDB4 SR121	202.00	0.019%	$ 286		$ 286	$ 5	$ 292
FDB4 TF401	1,935.00	0.180%	$ 2,743		$ 2,743	$ 52	$ 2,796
FDB4 TF403	757.00	0.070%	$ 1,073		$ 1,073	$ 20	$ 1,094
FDB5 SR120	545.00	0.051%	$ 773		$ 773	$ 15	$ 787
FMB2 IS385	626.00	0.058%	$ 888		$ 888	$ 17	$ 904
FMB2 IS390	805.00	0.075%	$ 1,141		$ 1,141	$ 22	$ 1,163
FMB2 IS391	1,072.00	0.100%	$ 1,520		$ 1,520	$ 29	$ 1,549
FMB2 SA270	251.00	0.023%	$ 356		$ 356	$ 7	$ 363
FMB2 SR130	462.00	0.043%	$ 655		$ 655	$ 12	$ 667
FMB2 SR135	580.00	0.054%	$ 822		$ 822	$ 16	$ 838
FMB2 SR150	2,002.00	0.186%	$ 2,838		$ 2,838	$ 54	$ 2,892
FMB2 SR151	384.00	0.036%	$ 544		$ 544	$ 10	$ 555
FMB3 IS391	524.00	0.049%	$ 743		$ 743	$ 14	$ 757
FMB3 TF401	448.00	0.042%	$ 635		$ 635	$ 12	$ 647

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
FMB4 EF301	258.00	0.024%	$ 366		$ 366	$ 7	$ 373
FMB4 GP100	19,437.00	1.809%	$ 27,558		$ 27,558	$ 524	$ 28,082
FMB5 GP100	2,900.00	0.270%	$ 4,112		$ 4,112	$ 78	$ 4,190
FMB9 EF340	2,945.00	0.274%	$ 4,175		$ 4,175	$ 79	$ 4,255
FMB9 IS386 (CIP)	8.00	0.001%	$ 11		$ 11	$ 0	$ 12
GOBS EF301	7,774.00	0.724%	$ 11,022		$ 11,022	$ 210	$ 11,232
GOBS EF303	91.00	0.008%	$ 129		$ 129	$ 2	$ 131
GOBS NX420	2,029.50	0.189%	$ 2,877		$ 2,877	$ 55	$ 2,932
GOEC EF301	27,444.00	2.555%	$ 38,910		$ 38,910	$ 741	$ 39,651
GOEL EF331	778.00	0.072%	$ 1,103		$ 1,103	$ 21	$ 1,124
GOEO EF301	256.00	0.024%	$ 363		$ 363	$ 7	$ 370
GOEO NX420	346.50	0.032%	$ 491		$ 491	$ 9	$ 501
GOGS EF301	4,612.00	0.429%	$ 6,539		$ 6,539	$ 124	$ 6,663
GOOP EF301	30.50	0.003%	$ 43		$ 43	$ 1	$ 44
GOOP NX420	2,463.50	0.229%	$ 3,493		$ 3,493	$ 66	$ 3,559
GOOP SR134	275.00	0.026%	$ 390		$ 390	$ 7	$ 397
HA HR430	110,115.00	10.250%	$ 156,121		$ 156,121	$ 2,971	$ 159,092
HECH EX440	79.00	0.007%	$ 112		$ 112	$ 2	$ 114
HECH GP100	1,875.00	0.175%	$ 2,658		$ 2,658	$ 51	$ 2,709
HECH SR130	10,380.00	0.966%	$ 14,717		$ 14,717	$ 280	$ 14,997
HEEH GP100	1,384.00	0.129%	$ 1,962		$ 1,962	$ 37	$ 2,000
HEEH SR130	12,686.00	1.181%	$ 17,986		$ 17,986	$ 342	$ 18,328
HEEH SR131	1,649.00	0.154%	$ 2,338		$ 2,338	$ 44	$ 2,382
HEEO GP100	20.00	0.002%	$ 28		$ 28	$ 1	$ 29
HEEO SR120	28.00	0.003%	$ 40		$ 40	$ 1	$ 40
HEEO SR130	5,470.00	0.509%	$ 7,755		$ 7,755	$ 148	$ 7,903
HEEO SR151	154.00	0.014%	$ 218		$ 218	$ 4	$ 222
HEHA SR151	5,992.00	0.558%	$ 8,495		$ 8,495	$ 162	$ 8,657
HEHS GP100	1,137.00	0.106%	$ 1,612		$ 1,612	$ 31	$ 1,643
HEHS IS390	6.00	0.001%	$ 9		$ 9	$ 0	$ 9
HEHS SR130	3,014.00	0.281%	$ 4,273		$ 4,273	$ 81	$ 4,355
HEPH DS600	10.00	0.001%	$ 14		$ 14	$ 0	$ 14
HEPH GP100	160.00	0.015%	$ 227		$ 227	$ 4	$ 231
HEPH IS390	15.00	0.001%	$ 21		$ 21	$ 0	$ 22
HEPH SR130	9,051.00	0.843%	$ 12,832		$ 12,832	$ 244	$ 13,077
HEPR DS600	8.00	0.001%	$ 11		$ 11	$ 0	$ 12
HEPR SR120	33.00	0.003%	$ 47		$ 47	$ 1	$ 48
HEPR SR130	13,864.00	1.291%	$ 19,656		$ 19,656	$ 374	$ 20,030
HEPR SR151	6.00	0.001%	$ 9		$ 9	$ 0	$ 9
HEPY DS600	24.00	0.002%	$ 34		$ 34	$ 1	$ 35
HEPY SR130	12,545.00	1.168%	$ 17,786		$ 17,786	$ 339	$ 18,125
HREB IS391	235.00	0.022%	$ 333		$ 333	$ 6	$ 340
HREO IS390	1,303.00	0.121%	$ 1,847		$ 1,847	$ 35	$ 1,883

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
HREO IS391	1,480.00	0.138%	$ 2,098		$ 2,098	$ 40	$ 2,138
HRLO IS391	519.00	0.048%	$ 736		$ 736	$ 14	$ 750
HRPS IS390	420.00	0.039%	$ 595		$ 595	$ 11	$ 607
HRPS IS391	1,610.00	0.150%	$ 2,283		$ 2,283	$ 43	$ 2,326
HRRM IS390	2,508.00	0.233%	$ 3,556		$ 3,556	$ 68	$ 3,624
HRWD GP100	1,314.00	0.122%	$ 1,863		$ 1,863	$ 35	$ 1,898
HRWD SR149	28.00	0.003%	$ 40		$ 40	$ 1	$ 40
HRWD SR150	20,245.00	1.885%	$ 28,703		$ 28,703	$ 546	$ 29,250
LDCI CP209 (CIP)	314.00	0.029%	$ 445		$ 445	$ 8	$ 454
LS GP100	44.00	0.004%	$ 62		$ 62	$ 1	$ 64
LS GP103	32,385.00	3.015%	$ 45,915		$ 45,915	$ 874	$ 46,789
LS IS380	502.00	0.047%	$ 712		$ 712	$ 14	$ 725
LS SR120	3,045.00	0.283%	$ 4,317		$ 4,317	$ 82	$ 4,399
LWCC01 IS390	779.00	0.073%	$ 1,104		$ 1,104	$ 21	$ 1,125
LWCC02 IS390	779.00	0.073%	$ 1,104		$ 1,104	$ 21	$ 1,125
LWHR IS391	416.00	0.039%	$ 590		$ 590	$ 11	$ 601
PD GP100	51,099.00	4.757%	$ 72,448		$ 72,448	$ 1,379	$ 73,827
PDAD CP201	94.00	0.009%	$ 133		$ 133	$ 3	$ 136
PDAD SR120	2,811.00	0.262%	$ 3,985		$ 3,985	$ 76	$ 4,061
PDAD SR121	8.00	0.001%	$ 11		$ 11	$ 0	$ 12
PDAD TF401	52.00	0.005%	$ 74		$ 74	$ 1	$ 75
PDAD TF403	64.00	0.006%	$ 91		$ 91	$ 2	$ 92
PDDT TF401	26.00	0.002%	$ 37		$ 37	$ 1	$ 38
PDPT SR121	494.00	0.046%	$ 700		$ 700	$ 13	$ 714
PDPT TF401	790.00	0.074%	$ 1,120		$ 1,120	$ 21	$ 1,141
PDPT TF403	583.00	0.054%	$ 827		$ 827	$ 16	$ 842
PDSU TF401	967.00	0.090%	$ 1,371		$ 1,371	$ 26	$ 1,397
PRAC GP105	10,058.00	0.936%	$ 14,260		$ 14,260	$ 271	$ 14,532
PRAC TF401	124.00	0.012%	$ 176		$ 176	$ 3	$ 179
PRBS GP105	4,757.00	0.443%	$ 6,744		$ 6,744	$ 128	$ 6,873
PRBS IS390	598.00	0.056%	$ 848		$ 848	$ 16	$ 864
PRBS TF401	2,371.00	0.221%	$ 3,362		$ 3,362	$ 64	$ 3,426
PRBS TF403	2,204.00	0.205%	$ 3,125		$ 3,125	$ 59	$ 3,184
PRBS TF411	71.00	0.007%	$ 101		$ 101	$ 2	$ 103
PRCI CP201 (CIP)	8.00	0.001%	$ 11		$ 11	$ 0	$ 12
PRCI CP201	2,383.00	0.222%	$ 3,379		$ 3,379	$ 64	$ 3,443
PRCI TF401 (CIP)	4.00	0.000%	$ 6		$ 6	$ 0	$ 6
PRCI TF401	482.00	0.045%	$ 683		$ 683	$ 13	$ 696
PRCI TF403 (CIP)	582.00	0.054%	$ 825		$ 825	$ 16	$ 841
PRCP GP105	50,553.00	4.706%	$ 71,674		$ 71,674	$ 1,364	$ 73,038
PRCR GP105	10,058.00	0.936%	$ 14,260		$ 14,260	$ 271	$ 14,532
PRCR SR120	5,195.00	0.484%	$ 7,365		$ 7,365	$ 140	$ 7,506
PRCR SR133	284.00	0.026%	$ 403		$ 403	$ 8	$ 410

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PRCR TF401	5,253.00	0.489%	$ 7,448		$ 7,448	$ 142	$ 7,589
PREO GP105	649.00	0.060%	$ 920		$ 920	$ 18	$ 938
PREO TF401	496.00	0.046%	$ 703		$ 703	$ 13	$ 717
PREO TF403	496.00	0.046%	$ 703		$ 703	$ 13	$ 717
PRMB TF401	6,449.00	0.600%	$ 9,143		$ 9,143	$ 174	$ 9,317
PRMB TF403	11,823.00	1.101%	$ 16,763		$ 16,763	$ 319	$ 17,082
PRMB TF411	2,184.00	0.203%	$ 3,096		$ 3,096	$ 59	$ 3,155
PRMD DS600	16.00	0.001%	$ 23		$ 23	$ 0	$ 23
PRMD GP105	8,646.00	0.805%	$ 12,258		$ 12,258	$ 233	$ 12,492
PRMD SR120	933.00	0.087%	$ 1,323		$ 1,323	$ 25	$ 1,348
PRMD SR182	174.00	0.016%	$ 247		$ 247	$ 5	$ 251
PRMD TF401	5,366.00	0.500%	$ 7,608		$ 7,608	$ 145	$ 7,753
PRMD TF403	5,708.00	0.531%	$ 8,093		$ 8,093	$ 154	$ 8,247
PRMD TF411	1,169.00	0.109%	$ 1,657		$ 1,657	$ 32	$ 1,689
PRPD CP201 (CIP)	412.00	0.038%	$ 584		$ 584	$ 11	$ 595
PRPD GP105	8.00	0.001%	$ 11		$ 11	$ 0	$ 12
PWAM GP100	4,198.00	0.391%	$ 5,952		$ 5,952	$ 113	$ 6,065
PWAM IS380	338.00	0.031%	$ 479		$ 479	$ 9	$ 488
PWAM SR132	4,019.00	0.374%	$ 5,698		$ 5,698	$ 108	$ 5,807
PWAM SR136	471.00	0.044%	$ 668		$ 668	$ 13	$ 680
PWAM SR150	64.00	0.006%	$ 91		$ 91	$ 2	$ 92
PWAM TF401	6,147.00	0.572%	$ 8,715		$ 8,715	$ 166	$ 8,881
PWAM TF403	563.00	0.052%	$ 798		$ 798	$ 15	$ 813
PWAM TF410	99.00	0.009%	$ 140		$ 140	$ 3	$ 143
PWAM TF411	497.00	0.046%	$ 705		$ 705	$ 13	$ 718
PWBO CP201 (CIP)	830.00	0.077%	$ 1,177		$ 1,177	$ 22	$ 1,199
PWBO IS380	634.00	0.059%	$ 899		$ 899	$ 17	$ 916
PWBO SR181 (CIP)	730.00	0.068%	$ 1,035		$ 1,035	$ 20	$ 1,055
PWCI CP201 (CIP)	286.00	0.027%	$ 405		$ 405	$ 8	$ 413
PWCI CP201	17,174.00	1.599%	$ 24,349		$ 24,349	$ 463	$ 24,813
PWCI CP202	158.00	0.015%	$ 224		$ 224	$ 4	$ 228
PWCI CP209 (CIP)	138.00	0.013%	$ 196		$ 196	$ 4	$ 199
PWCI CP209	2,639.00	0.246%	$ 3,742		$ 3,742	$ 71	$ 3,813
PWCI EF320 (CIP)	12.00	0.001%	$ 17		$ 17	$ 0	$ 17
PWCI EF330 (CIP)	12.00	0.001%	$ 17		$ 17	$ 0	$ 17
PWCI IS380 (CIP)	4.00	0.000%	$ 6		$ 6	$ 0	$ 6
PWCI IS380	2,274.00	0.212%	$ 3,224		$ 3,224	$ 61	$ 3,285
PWCI IS386 (CIP)	14.00	0.001%	$ 20		$ 20	$ 0	$ 20
PWCI SR181 (CIP)	90.00	0.008%	$ 128		$ 128	$ 2	$ 130
PWCI SR181	10,839.00	1.009%	$ 15,367		$ 15,367	$ 292	$ 15,660
PWCI SR182 (CIP)	176.00	0.016%	$ 250		$ 250	$ 5	$ 254
PWCI SR182	14,695.00	1.368%	$ 20,835		$ 20,835	$ 397	$ 21,231
PWCI TF401	721.00	0.067%	$ 1,022		$ 1,022	$ 19	$ 1,042

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PWCI TF403 (CIP)	200.00	0.019%	$ 284		$ 284	$ 5	$ 289
PWCI TF403	376.00	0.035%	$ 533		$ 533	$ 10	$ 543
PWCI TF410 (CIP)	44.00	0.004%	$ 62		$ 62	$ 1	$ 64
PWCI TF411 (CIP)	2.00	0.000%	$ 3		$ 3	$ 0	$ 3
PWCI TF411	120.00	0.011%	$ 170		$ 170	$ 3	$ 173
PWDI CP201 (CIP)	28.00	0.003%	$ 40		$ 40	$ 1	$ 40
PWDI CP201	421.00	0.039%	$ 597		$ 597	$ 11	$ 608
PWEN CP201 (CIP)	160.00	0.015%	$ 227		$ 227	$ 4	$ 231
PWEN CP201	36,273.00	3.377%	$ 51,428		$ 51,428	$ 979	$ 52,406
PWEN DS600	30.00	0.003%	$ 43		$ 43	$ 1	$ 43
PWEN GP100	15,630.00	1.455%	$ 22,160		$ 22,160	$ 422	$ 22,582
PWEN IS380	1,495.00	0.139%	$ 2,120		$ 2,120	$ 40	$ 2,160
PWEN SR120	112.00	0.010%	$ 159		$ 159	$ 3	$ 162
PWEN SR181 (CIP)	180.00	0.017%	$ 255		$ 255	$ 5	$ 260
PWEN SR182 (CIP)	4.00	0.000%	$ 6		$ 6	$ 0	$ 6
PWEN SR182	1,794.00	0.167%	$ 2,544		$ 2,544	$ 48	$ 2,592
PWEN TF401	169.00	0.016%	$ 240		$ 240	$ 5	$ 244
PWEN TF411	3,967.00	0.369%	$ 5,624		$ 5,624	$ 107	$ 5,731
PWEV EF330	16,581.00	1.543%	$ 23,508		$ 23,508	$ 447	$ 23,956
PWEV GP100	2,812.00	0.262%	$ 3,987		$ 3,987	$ 76	$ 4,063
PWEV TF401	451.00	0.042%	$ 639		$ 639	$ 12	$ 652
PWFS CP201 (CIP)	2.00	0.000%	$ 3		$ 3	$ 0	$ 3
PWFS EF340	1,335.00	0.124%	$ 1,893		$ 1,893	$ 36	$ 1,929
PWPS GP100	10,778.00	1.003%	$ 15,281		$ 15,281	$ 291	$ 15,572
PWPS IS380	2,827.00	0.263%	$ 4,008		$ 4,008	$ 76	$ 4,084
PWPS SR120	16.00	0.001%	$ 23		$ 23	$ 0	$ 23
PWPS SR182 (CIP)	630.00	0.059%	$ 893		$ 893	$ 17	$ 910
PWPS TF401	461.00	0.043%	$ 654		$ 654	$ 12	$ 666
PWPS TF411	622.00	0.058%	$ 882		$ 882	$ 17	$ 899
TSCS SR133	30.00	0.003%	$ 43		$ 43	$ 1	$ 43
WATER DEPT EF 310	38,006.50	3.538%	$ 53,885		$ 53,885	$ 1,026	$ 54,911
WATER/SEWER DEPT EF 311	9,300.00	0.866%	$ 13,186		$ 13,186	$ 251	$ 13,436
Total	**1,074,258.50**	**100.000%**	**$ 1,523,080**	**$ -**	**$ 1,523,080**	**$ 27,174**	**$ 1,550,254**

Allocation Basis: **All Transactions (50% for GO, HA, WA, Swr EF311)**

Source of Allocation: **FY 14 Transaction Report**

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounts Payable Citywide							
DISASTER MGMT DIVISION (FDB5 GP100)	522.00	0.284%	$ 1,535		$ 1,535		$ 1,535
CITY AUDITOR (AU GP100)	524.00	0.285%	$ 1,541		$ 1,541		$ 1,541
CITY CLERK (CC GP100)	312.00	0.170%	$ 917		$ 917		$ 917
CITY MANAGER (CM GP100)	572.00	0.311%	$ 1,682		$ 1,682		$ 1,682
CIVIL SERVICE (CS GP100)	564.00	0.306%	$ 1,658		$ 1,658		$ 1,658
FIRE ADMIN (FDB1+FDEO)	982.00	0.534%	$ 2,887		$ 2,887		$ 2,887
FM ADMIN (FMB1 GP100)	216.00	0.117%	$ 635		$ 635		$ 635
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	12,247.00	6.655%	$ 36,006		$ 36,006		$ 36,006
FM ACCOUNTING BUREAU (FMB2 GP100)	197.00	0.107%	$ 579		$ 579		$ 579
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	10.00	0.005%	$ 29		$ 29	$ 1	$ 30
FM BUDGET MANAGEMENT (FMB3 GP100)	138.00	0.075%	$ 406		$ 406	$ 8	$ 414
FM CONTROLS BUREAU (FMB8 GP100)	35.00	0.019%	$ 103		$ 103	$ 2	$ 105
LAW (LW GP100)	819.00	0.445%	$ 2,408		$ 2,408	$ 47	$ 2,455
LEGISLATIVE (LD GP100)	577.00	0.314%	$ 1,696		$ 1,696	$ 33	$ 1,730
PUBLIC WORKS ADM (PWBO & PWDI GP100)	518.00	0.281%	$ 1,523		$ 1,523	$ 30	$ 1,553
TECHNICAL SERVICES (TS IS385)	10,124.00	5.501%	$ 29,764		$ 29,764	$ 582	$ 30,346
APAD EF320	1,706.00	0.927%	$ 5,016		$ 5,016	$ 98	$ 5,114
APCI EF320 (CIP)	1,171.00	0.636%	$ 3,443		$ 3,443	$ 67	$ 3,510
APOP EF320	2,556.00	1.389%	$ 7,515		$ 7,515	$ 147	$ 7,662
APPA EF320	249.00	0.135%	$ 732		$ 732	$ 14	$ 746
AU TF401	8.00	0.004%	$ 24		$ 24	$ 0	$ 24
CCEL GP100	465.00	0.253%	$ 1,367		$ 1,367	$ 27	$ 1,394
CM SR133	470.00	0.255%	$ 1,382		$ 1,382	$ 27	$ 1,409
CM TF401	1,186.00	0.644%	$ 3,487		$ 3,487	$ 68	$ 3,555
CM TF411	2.00	0.001%	$ 6		$ 6	$ 0	$ 6
CP GP100	509.00	0.277%	$ 1,496		$ 1,496	$ 29	$ 1,526
CP SR120	78.00	0.042%	$ 229		$ 229	$ 4	$ 234
CSDD IS390	24.00	0.013%	$ 71		$ 71	$ 1	$ 72
DCDP SR120	15.00	0.008%	$ 44		$ 44	$ 1	$ 45
DCEC GP100	36.00	0.020%	$ 106		$ 106	$ 2	$ 108
DVAD EF337	155.00	0.084%	$ 456		$ 456	$ 9	$ 465
DVAD GP100	580.00	0.315%	$ 1,705		$ 1,705	$ 33	$ 1,739
DVAD SR137	32.00	0.017%	$ 94		$ 94	$ 2	$ 96
DVBU EF337	1,108.00	0.602%	$ 3,257		$ 3,257	$ 64	$ 3,321
DVBU SR137	500.00	0.272%	$ 1,470		$ 1,470	$ 29	$ 1,499
DVHC SA270	1,271.00	0.691%	$ 3,737		$ 3,737	$ 73	$ 3,810
DVHC SA277	49.00	0.027%	$ 144		$ 144	$ 3	$ 147
DVHC SR135	481.00	0.261%	$ 1,414		$ 1,414	$ 28	$ 1,442
DVHC SR149	44.00	0.024%	$ 129		$ 129	$ 3	$ 132
DVHS SR135	290.00	0.158%	$ 853		$ 853	$ 17	$ 869

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
DVNS EF337	156.00	0.085%	$ 459		$ 459	$ 9	$ 468
DVNS GP100	1,026.00	0.557%	$ 3,016		$ 3,016	$ 59	$ 3,075
DVNS SR137	43.00	0.023%	$ 126		$ 126	$ 2	$ 129
DVNS SR150	2,330.00	1.266%	$ 6,850		$ 6,850	$ 134	$ 6,984
DVPL EF337	1,291.00	0.701%	$ 3,796		$ 3,796	$ 74	$ 3,870
DVPL GP100	40.00	0.022%	$ 118		$ 118	$ 2	$ 120
DVPL SR120	81.00	0.044%	$ 238		$ 238	$ 5	$ 243
DVPL SR137	662.00	0.360%	$ 1,946		$ 1,946	$ 38	$ 1,984
DVRD SA270	764.00	0.415%	$ 2,246		$ 2,246	$ 44	$ 2,290
DVRD SA277	16.00	0.009%	$ 47		$ 47	$ 1	$ 48
DVRD SR149	38.00	0.021%	$ 112		$ 112	$ 2	$ 114
FDB2 GP100	680.00	0.369%	$ 1,999		$ 1,999	$ 39	$ 2,038
FDB2 SR131	88.00	0.048%	$ 259		$ 259	$ 5	$ 264
FDB3 GP100	2,041.00	1.109%	$ 6,000		$ 6,000	$ 117	$ 6,118
FDB3 SR120	687.00	0.373%	$ 2,020		$ 2,020	$ 39	$ 2,059
FDB4 CP201	12.00	0.007%	$ 35		$ 35	$ 1	$ 36
FDB4 DS600	48.00	0.026%	$ 141		$ 141	$ 3	$ 144
FDB4 GP100	7,669.00	4.167%	$ 22,547		$ 22,547	$ 441	$ 22,988
FDB4 SR120	5.00	0.003%	$ 15		$ 15	$ 0	$ 15
FDB4 TF401	1,055.00	0.573%	$ 3,102		$ 3,102	$ 61	$ 3,162
FDB4 TF403	323.00	0.176%	$ 950		$ 950	$ 19	$ 968
FDB5 SR120	48.00	0.026%	$ 141		$ 141	$ 3	$ 144
FMB2 IS385	16.00	0.009%	$ 47		$ 47	$ 1	$ 48
FMB2 IS391	73.00	0.040%	$ 215		$ 215	$ 4	$ 219
FMB2 SR135	6.00	0.003%	$ 18		$ 18	$ 0	$ 18
FMB2 SR150	2.00	0.001%	$ 6		$ 6	$ 0	$ 6
FMB4 GP100	2,913.00	1.583%	$ 8,564		$ 8,564	$ 167	$ 8,732
FMB5 GP100	511.00	0.278%	$ 1,502		$ 1,502	$ 29	$ 1,532
FMB9 EF340	613.00	0.333%	$ 1,802		$ 1,802	$ 35	$ 1,837
GOBS EF301	2,036.00	1.106%	$ 5,986		$ 5,986	$ 117	$ 6,103
GOBS NX420	22.00	0.012%	$ 65		$ 65	$ 1	$ 66
GOEC EF301	678.00	0.368%	$ 1,993		$ 1,993	$ 39	$ 2,032
GOEL EF331	80.00	0.043%	$ 235		$ 235	$ 5	$ 240
GOEO EF301	35.00	0.019%	$ 103		$ 103	$ 2	$ 105
GOEO NX420	5.00	0.003%	$ 15		$ 15	$ 0	$ 15
GOGS EF301	154.00	0.084%	$ 453		$ 453	$ 9	$ 462
GOOP EF301	2.00	0.001%	$ 6		$ 6	$ 0	$ 6
GOOP NX420	194.00	0.105%	$ 570		$ 570	$ 11	$ 582
GOOP SR134	22.00	0.012%	$ 65		$ 65	$ 1	$ 66
HA HR430	7,450.00	4.048%	$ 21,903		$ 21,903	$ 428	$ 22,331
HECH GP100	861.00	0.468%	$ 2,531		$ 2,531	$ 50	$ 2,581
HECH SR130	2,754.00	1.496%	$ 8,097		$ 8,097	$ 158	$ 8,255
HEEH SR130	2,279.00	1.238%	$ 6,700		$ 6,700	$ 131	$ 6,831

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
HEEH SR131	76.00	0.041%	$ 223		$ 223	$ 4	$ 228
HEEO SR120	10.00	0.005%	$ 29		$ 29	$ 1	$ 30
HEEO SR130	2,335.00	1.269%	$ 6,865		$ 6,865	$ 134	$ 6,999
HEHA SR151	2,174.00	1.181%	$ 6,391		$ 6,391	$ 125	$ 6,516
HEHS GP100	314.00	0.171%	$ 923		$ 923	$ 18	$ 941
HEHS SR130	515.00	0.280%	$ 1,514		$ 1,514	$ 30	$ 1,544
HEPH GP100	142.00	0.077%	$ 417		$ 417	$ 8	$ 426
HEPH SR130	1,942.00	1.055%	$ 5,709		$ 5,709	$ 112	$ 5,821
HEPR SR120	10.00	0.005%	$ 29		$ 29	$ 1	$ 30
HEPR SR130	1,324.00	0.719%	$ 3,893		$ 3,893	$ 76	$ 3,969
HEPY SR130	2,661.00	1.446%	$ 7,823		$ 7,823	$ 153	$ 7,976
HREB IS391	42.00	0.023%	$ 123		$ 123	$ 2	$ 126
HREO IS390	144.00	0.078%	$ 423		$ 423	$ 8	$ 432
HREO IS391	271.00	0.147%	$ 797		$ 797	$ 16	$ 812
HRLO IS391	143.00	0.078%	$ 420		$ 420	$ 8	$ 429
HRPS IS390	52.00	0.028%	$ 153		$ 153	$ 3	$ 156
HRPS IS391	529.00	0.287%	$ 1,555		$ 1,555	$ 30	$ 1,586
HRRM IS390	1,726.00	0.938%	$ 5,074		$ 5,074	$ 99	$ 5,174
HRWD GP100	297.00	0.161%	$ 873		$ 873	$ 17	$ 890
HRWD SR150	3,631.00	1.973%	$ 10,675		$ 10,675	$ 209	$ 10,884
LS GP103	6,111.00	3.320%	$ 17,966		$ 17,966	$ 351	$ 18,318
LS IS380	14.00	0.008%	$ 41		$ 41	$ 1	$ 42
LS SR120	16.00	0.009%	$ 47		$ 47	$ 1	$ 48
LWCC01 IS390	500.50	0.272%	$ 1,471		$ 1,471	$ 29	$ 1,500
LWCC02 IS390	500.50	0.272%	$ 1,471		$ 1,471	$ 29	$ 1,500
LWHR IS391	18.00	0.010%	$ 53		$ 53	$ 1	$ 54
PD GP100	11,869.00	6.449%	$ 34,895		$ 34,895	$ 682	$ 35,577
PDAD SR120	945.00	0.513%	$ 2,778		$ 2,778	$ 54	$ 2,833
PDAD TF401	4.00	0.002%	$ 12		$ 12	$ 0	$ 12
PDPT TF403	68.00	0.037%	$ 200		$ 200	$ 4	$ 204
PDSU TF401	243.00	0.132%	$ 714		$ 714	$ 14	$ 728
PRAC GP105	2,309.00	1.255%	$ 6,788		$ 6,788	$ 133	$ 6,921
PRBS GP105	913.00	0.496%	$ 2,684		$ 2,684	$ 52	$ 2,737
PRBS IS390	144.00	0.078%	$ 423		$ 423	$ 8	$ 432
PRBS TF401	332.00	0.180%	$ 976		$ 976	$ 19	$ 995
PRBS TF403	310.00	0.168%	$ 911		$ 911	$ 18	$ 929
PRBS TF411	2.00	0.001%	$ 6		$ 6	$ 0	$ 6
PRCI CP201	82.00	0.045%	$ 241		$ 241	$ 5	$ 246
PRCI TF403 (CIP)	120.00	0.065%	$ 353		$ 353	$ 7	$ 360
PRCR DS600	44.00	0.024%	$ 129		$ 129	$ 3	$ 132
PRCR GP105	8,929.00	4.852%	$ 26,251		$ 26,251	$ 513	$ 26,764
PRCR SR120	322.00	0.175%	$ 947		$ 947	$ 19	$ 965
PRCR SR133	174.00	0.095%	$ 512		$ 512	$ 10	$ 522

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PRCR TF401	669.00	0.364%	$ 1,967		$ 1,967	$ 38	$ 2,005
PREO GP105	170.00	0.092%	$ 500		$ 500	$ 10	$ 510
PREO TF401	50.00	0.027%	$ 147		$ 147	$ 3	$ 150
PREO TF403	50.00	0.027%	$ 147		$ 147	$ 3	$ 150
PRMB TF401	272.00	0.148%	$ 800		$ 800	$ 16	$ 815
PRMB TF403	1,157.00	0.629%	$ 3,402		$ 3,402	$ 67	$ 3,468
PRMB TF411	244.00	0.133%	$ 717		$ 717	$ 14	$ 731
PRMD DS600	44.00	0.024%	$ 129		$ 129	$ 3	$ 132
PRMD GP105	5,095.00	2.768%	$ 14,979		$ 14,979	$ 293	$ 15,272
PRMD SR120	48.00	0.026%	$ 141		$ 141	$ 3	$ 144
PRMD SR182	2.00	0.001%	$ 6		$ 6	$ 0	$ 6
PRMD TF401	1,371.00	0.745%	$ 4,031		$ 4,031	$ 79	$ 4,110
PRMD TF403	1,738.00	0.944%	$ 5,110		$ 5,110	$ 100	$ 5,210
PRMD TF411	962.00	0.523%	$ 2,828		$ 2,828	$ 55	$ 2,884
PRSE SR133	3.00	0.002%	$ 9		$ 9	$ 0	$ 9
PWAM GP100	611.00	0.332%	$ 1,796		$ 1,796	$ 35	$ 1,831
PWAM IS380	86.00	0.047%	$ 253		$ 253	$ 5	$ 258
PWAM SR132	139.00	0.076%	$ 409		$ 409	$ 8	$ 417
PWAM SR136	140.00	0.076%	$ 412		$ 412	$ 8	$ 420
PWAM TF401	135.00	0.073%	$ 397		$ 397	$ 8	$ 405
PWAM TF403	2.00	0.001%	$ 6		$ 6	$ 0	$ 6
PWAM TF410	30.00	0.016%	$ 88		$ 88	$ 2	$ 90
PWAM TF411	2.00	0.001%	$ 6		$ 6	$ 0	$ 6
PWCI CP201	1,849.00	1.005%	$ 5,436		$ 5,436	$ 106	$ 5,542
PWCI CP209	648.00	0.352%	$ 1,905		$ 1,905	$ 37	$ 1,942
PWCI IS380	69.00	0.037%	$ 203		$ 203	$ 4	$ 207
PWCI IS386 (CIP)	6.00	0.003%	$ 18		$ 18	$ 0	$ 18
PWCI SR181	632.00	0.343%	$ 1,858		$ 1,858	$ 36	$ 1,894
PWCI SR182	992.00	0.539%	$ 2,916		$ 2,916	$ 57	$ 2,973
PWCI TF401	71.00	0.039%	$ 209		$ 209	$ 4	$ 213
PWCI TF403	8.00	0.004%	$ 24		$ 24	$ 0	$ 24
PWCI TF410 (CIP)	19.00	0.010%	$ 56		$ 56	$ 1	$ 57
PWEN DS600	42.00	0.023%	$ 123		$ 123	$ 2	$ 126
PWEN GP100	3,109.00	1.689%	$ 9,140		$ 9,140	$ 179	$ 9,319
PWEN IS380	250.00	0.136%	$ 735		$ 735	$ 14	$ 749
PWEN SR120	43.00	0.023%	$ 126		$ 126	$ 2	$ 129
PWEN TF401	25.00	0.014%	$ 73		$ 73	$ 1	$ 75
PWEN TF411	317.00	0.172%	$ 932		$ 932	$ 18	$ 950
PWEV EF330	2,229.00	1.211%	$ 6,553		$ 6,553	$ 128	$ 6,681
PWEV GP100	1,389.00	0.755%	$ 4,084		$ 4,084	$ 80	$ 4,163
PWEV TF401	52.00	0.028%	$ 153		$ 153	$ 3	$ 156
PWFS EF340	522.00	0.284%	$ 1,535		$ 1,535	$ 30	$ 1,565
PWPS GP100	8,589.00	4.667%	$ 25,251		$ 25,251	$ 494	$ 25,745

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PWPS IS380	1,359.00	0.738%	$ 3,995		$ 3,995	$ 78	$ 4,074
PWPS TF411	24.00	0.013%	$ 71		$ 71	$ 1	$ 72
TSCS SR133	321.00	0.174%	$ 944		$ 944	$ 18	$ 962
WATER DEPT EF 310	4,498.00	2.444%	$ 13,224		$ 13,224	$ 259	$ 13,483
WATER/SEWER DEPT EF 311	504.00	0.274%	$ 1,482		$ 1,482	$ 29	$ 1,511
XCAQ TF401	6.00	0.003%	$ 18		$ 18	$ 0	$ 18
XCDS DS600	22.00	0.012%	$ 65		$ 65	$ 1	$ 66
XCDS EF303	8.00	0.004%	$ 24		$ 24	$ 0	$ 24
XCDS GP100	1.00	0.001%	$ 3		$ 3	$ 0	$ 3
XCDS IS380	2.00	0.001%	$ 6		$ 6	$ 0	$ 6
XCDS TF401	4.00	0.002%	$ 12		$ 12	$ 0	$ 12
XCDS TF403	14.00	0.008%	$ 41		$ 41	$ 1	$ 42
XCDS TF411	9.00	0.005%	$ 26		$ 26	$ 1	$ 27
XCEX GP100	120.00	0.065%	$ 353		$ 353	$ 7	$ 360
XCFR IS391	3,489.00	1.896%	$ 10,258		$ 10,258	$ 201	$ 10,458
XCGL IS390	3,106.00	1.688%	$ 9,132		$ 9,132	$ 179	$ 9,310
XCOT SR182 (CIP)	8.00	0.004%	$ 24		$ 24	$ 0	$ 24
XCRV GP100	2,958.00	1.607%	$ 8,696		$ 8,696	$ 170	$ 8,867
XCRV TF411	4.00	0.002%	$ 12		$ 12	$ 0	$ 12
XCSP IS385	56.00	0.030%	$ 165		$ 165	$ 3	$ 168
XCWC IS390	186.00	0.101%	$ 547		$ 547	$ 11	$ 558
Total	**184,039.00**	**100.000%**	**$ 541,069**	**$ -**	**$ 541,069**	**$ 9,654**	**$ 550,723**

Allocation Basis: **All Check, wire and voucher Transactions (Excl. voucher trans. & 50% Checks For GO, HA, WA, Swr)**

Source of Allocation: **FY 14 Transaction Report**

FM ACCOUNTING BUREAU (FMB2 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
CIP Accounting							
PW ENGR ADMIN (PWENAD)	100.00	100.000%	$ 452,243		$ 452,243	$ 8,069	$ 460,312
Total	**100.00**	**100.000%**	**$ 452,243**	**$ -**	**$ 452,243**	**$ 8,069**	**$ 460,312**

Allocation Basis: **Direct to Public Works Engineering Admin (PWENAD)**

ALLOCATION SUMMARY

FM ACCOUNTING BUREAU (FMB2 GP100)

	General Accounting	Accounts Payable	CIP Accounting	Total
DISASTER MGMT DIVISION (FDB5 GP100)	$ 1,358	$ 1,535	$ -	$ 2,893
CITY AUDITOR (AU GP100)	$ 1,000	$ 1,541	$ -	$ 2,540
CITY CLERK (CC GP100)	$ 5,015	$ 917	$ -	$ 5,932
CITY MANAGER (CM GP100)	$ 5,242	$ 1,682	$ -	$ 6,923
CIVIL SERVICE (CS GP100)	$ 7,035	$ 1,658	$ -	$ 8,693
FIRE ADMIN (FDB1+FDEO)	$ 2,894	$ 2,887	$ -	$ 5,781
FM ADMIN (FMB1 GP100)	$ 1,727	$ 635	$ -	$ 2,362
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 65,993	$ 36,006	$ -	$ 101,999
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 4,993	$ 579	$ -	$ 5,573
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 1,961	$ 30	$ -	$ 1,991
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 1,950	$ 414	$ -	$ 2,364
FM CONTROLS BUREAU (FMB8 GP100)	$ 529	$ 105	$ -	$ 634
LAW (LW GP100)	$ 14,023	$ 2,455	$ -	$ 16,478
LEGISLATIVE (LD GP100)	$ 9,463	$ 1,730	$ -	$ 11,193
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 2,621	$ 1,553	$ -	$ 4,174
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ 460,312	$ 460,312
TECHNICAL SERVICES (TS IS385)	$ 33,830	$ 30,346	$ -	$ 64,176
APAD EF320	$ 17,917	$ 5,114	$ -	$ 23,030
APCI CP201 (CIP)	$ 40	$ -	$ -	$ 40
APCI EF320 (CIP)	$ 11,258	$ 3,510	$ -	$ 14,768
APCI SR181 (CIP)	$ 126	$ -	$ -	$ 126
APOP EF320	$ 7,933	$ 7,662	$ -	$ 15,595
APPA EF320	$ 948	$ 746	$ -	$ 1,694
AU IS391	$ 615	$ -	$ -	$ 615
AU NX420	$ 49	$ -	$ -	$ 49
AU TF401	$ 667	$ 24	$ -	$ 691
CCEL GP100	$ 2,255	$ 1,394	$ -	$ 3,649
CM SR133	$ 4,279	$ 1,409	$ -	$ 5,688
CM TF401	$ 7,548	$ 3,555	$ -	$ 11,103
CM TF411	$ 1,422	$ 6	$ -	$ 1,428

ALLOCATION SUMMARY

FM ACCOUNTING BUREAU (FMB2 GP100)

	General Accounting	Accounts Payable	CIP Accounting	Total
CMCI TF401 (CIP)	$ 191	$ -	$ -	$ 191
CP GP100	$ 1,263	$ 1,526	$ -	$ 2,788
CP SR120	$ 1,182	$ 234	$ -	$ 1,416
CSDD IS390	$ 566	$ 72	$ -	$ 638
DCDP SR120	$ 220	$ 45	$ -	$ 265
DCEC GP100	$ -	$ 108	$ -	$ 108
DVAD EF337	$ 16,351	$ 465	$ -	$ 16,815
DVAD GP100	$ 1,709	$ 1,739	$ -	$ 3,448
DVAD SA270	$ 64	$ -	$ -	$ 64
DVAD SR135	$ 40	$ -	$ -	$ 40
DVAD SR137	$ 5,770	$ 96	$ -	$ 5,866
DVAD SR150	$ 40	$ -	$ -	$ 40
DVBU EF337	$ 62,715	$ 3,321	$ -	$ 66,036
DVBU SR137	$ 23,949	$ 1,499	$ -	$ 25,447
DVHC SA270	$ 9,173	$ 3,810	$ -	$ 12,983
DVHC SA277	$ 522	$ 147	$ -	$ 668
DVHC SR135	$ 5,461	$ 1,442	$ -	$ 6,903
DVHC SR149	$ 753	$ 132	$ -	$ 885
DVHS SR135	$ 3,309	$ 869	$ -	$ 4,178
DVNS EF337	$ 2,736	$ 468	$ -	$ 3,204
DVNS GP100	$ 9,968	$ 3,075	$ -	$ 13,043
DVNS SR130	$ 58	$ -	$ -	$ 58
DVNS SR137	$ 995	$ 129	$ -	$ 1,124
DVNS SR150	$ 30,587	$ 6,984	$ -	$ 37,572
DVPL EF337	$ 24,755	$ 3,870	$ -	$ 28,625
DVPL GP100	$ 292	$ 120	$ -	$ 412
DVPL SR120	$ 607	$ 243	$ -	$ 850
DVPL SR137	$ 9,416	$ 1,984	$ -	$ 11,400
DVRD SA270	$ 6,136	$ 2,290	$ -	$ 8,426
DVRD SA277	$ 341	$ 48	$ -	$ 389

ALLOCATION SUMMARY

FM ACCOUNTING BUREAU (FMB2 GP100)

	General Accounting	Accounts Payable	CIP Accounting	Total
DVRD SR149	$ 340	$ 114	$ -	$ 453
FDB2 GP100	$ 11,172	$ 2,038	$ -	$ 13,211
FDB2 SR131	$ 1,855	$ 264	$ -	$ 2,119
FDB2 TF401	$ 49	$ -	$ -	$ 49
FDB3 GP100	$ 4,856	$ 6,118	$ -	$ 10,974
FDB3 SR120	$ 782	$ 2,059	$ -	$ 2,841
FDB4 CP201	$ 101	$ 36	$ -	$ 137
FDB4 DS600	$ 6	$ 144	$ -	$ 150
FDB4 GP100	$ 14,956	$ 22,988	$ -	$ 37,944
FDB4 SR120	$ 64	$ 15	$ -	$ 79
FDB4 SR121	$ 292	$ -	$ -	$ 292
FDB4 TF401	$ 2,796	$ 3,162	$ -	$ 5,958
FDB4 TF403	$ 1,094	$ 968	$ -	$ 2,062
FDB5 SR120	$ 787	$ 144	$ -	$ 931
FMB2 IS385	$ 904	$ 48	$ -	$ 952
FMB2 IS390	$ 1,163	$ -	$ -	$ 1,163
FMB2 IS391	$ 1,549	$ 219	$ -	$ 1,768
FMB2 SA270	$ 363	$ -	$ -	$ 363
FMB2 SR130	$ 667	$ -	$ -	$ 667
FMB2 SR135	$ 838	$ 18	$ -	$ 856
FMB2 SR150	$ 2,892	$ 6	$ -	$ 2,898
FMB2 SR151	$ 555	$ -	$ -	$ 555
FMB3 IS391	$ 757	$ -	$ -	$ 757
FMB3 TF401	$ 647	$ -	$ -	$ 647
FMB4 EF301	$ 373	$ -	$ -	$ 373
FMB4 GP100	$ 28,082	$ 8,732	$ -	$ 36,814
FMB5 GP100	$ 4,190	$ 1,532	$ -	$ 5,722
FMB9 EF340	$ 4,255	$ 1,837	$ -	$ 6,092
FMB9 IS386 (CIP)	$ 12	$ -	$ -	$ 12
GOBS EF301	$ 11,232	$ 6,103	$ -	$ 17,335

ALLOCATION SUMMARY

FM ACCOUNTING BUREAU (FMB2 GP100)

	General Accounting	Accounts Payable	CIP Accounting	Total
GOBS EF303	$ 131	$ -	$ -	$ 131
GOBS NX420	$ 2,932	$ 66	$ -	$ 2,998
GOEC EF301	$ 39,651	$ 2,032	$ -	$ 41,683
GOEL EF331	$ 1,124	$ 240	$ -	$ 1,364
GOEO EF301	$ 370	$ 105	$ -	$ 475
GOEO NX420	$ 501	$ 15	$ -	$ 516
GOGS EF301	$ 6,663	$ 462	$ -	$ 7,125
GOOP EF301	$ 44	$ 6	$ -	$ 50
GOOP NX420	$ 3,559	$ 582	$ -	$ 4,141
GOOP SR134	$ 397	$ 66	$ -	$ 463
HA HR430	$ 159,092	$ 22,331	$ -	$ 181,423
HECH EX440	$ 114	$ -	$ -	$ 114
HECH GP100	$ 2,709	$ 2,581	$ -	$ 5,290
HECH SR130	$ 14,997	$ 8,255	$ -	$ 23,252
HEEH GP100	$ 2,000	$ -	$ -	$ 2,000
HEEH SR130	$ 18,328	$ 6,831	$ -	$ 25,160
HEEH SR131	$ 2,382	$ 228	$ -	$ 2,610
HEEO GP100	$ 29	$ -	$ -	$ 29
HEEO SR120	$ 40	$ 30	$ -	$ 70
HEEO SR130	$ 7,903	$ 6,999	$ -	$ 14,902
HEEO SR151	$ 222	$ -	$ -	$ 222
HEHA SR151	$ 8,657	$ 6,516	$ -	$ 15,174
HEHS GP100	$ 1,643	$ 941	$ -	$ 2,584
HEHS IS390	$ 9	$ -	$ -	$ 9
HEHS SR130	$ 4,355	$ 1,544	$ -	$ 5,898
HEPH DS600	$ 14	$ -	$ -	$ 14
HEPH GP100	$ 231	$ 426	$ -	$ 657
HEPH IS390	$ 22	$ -	$ -	$ 22
HEPH SR130	$ 13,077	$ 5,821	$ -	$ 18,898
HEPR DS600	$ 12	$ -	$ -	$ 12

ALLOCATION SUMMARY

FM ACCOUNTING BUREAU (FMB2 GP100)

	General Accounting	Accounts Payable	CIP Accounting	Total
HEPR SR120	$ 48	$ 30	$ -	$ 78
HEPR SR130	$ 20,030	$ 3,969	$ -	$ 23,999
HEPR SR151	$ 9	$ -	$ -	$ 9
HEPY DS600	$ 35	$ -	$ -	$ 35
HEPY SR130	$ 18,125	$ 7,976	$ -	$ 26,101
HREB IS391	$ 340	$ 126	$ -	$ 465
HREO IS390	$ 1,883	$ 432	$ -	$ 2,314
HREO IS391	$ 2,138	$ 812	$ -	$ 2,951
HRLO IS391	$ 750	$ 429	$ -	$ 1,178
HRPS IS390	$ 607	$ 156	$ -	$ 763
HRPS IS391	$ 2,326	$ 1,586	$ -	$ 3,912
HRRM IS390	$ 3,624	$ 5,174	$ -	$ 8,797
HRWD GP100	$ 1,898	$ 890	$ -	$ 2,789
HRWD SR149	$ 40	$ -	$ -	$ 40
HRWD SR150	$ 29,250	$ 10,884	$ -	$ 40,133
LDCI CP209 (CIP)	$ 454	$ -	$ -	$ 454
LS GP100	$ 64	$ -	$ -	$ 64
LS GP103	$ 46,789	$ 18,318	$ -	$ 65,107
LS IS380	$ 725	$ 42	$ -	$ 767
LS SR120	$ 4,399	$ 48	$ -	$ 4,447
LWCC01 IS390	$ 1,125	$ 1,500	$ -	$ 2,626
LWCC02 IS390	$ 1,125	$ 1,500	$ -	$ 2,626
LWHR IS391	$ 601	$ 54	$ -	$ 655
PD GP100	$ 73,827	$ 35,577	$ -	$ 109,404
PDAD CP201	$ 136	$ -	$ -	$ 136
PDAD SR120	$ 4,061	$ 2,833	$ -	$ 6,894
PDAD SR121	$ 12	$ -	$ -	$ 12
PDAD TF401	$ 75	$ 12	$ -	$ 87
PDAD TF403	$ 92	$ -	$ -	$ 92
PDDT TF401	$ 38	$ -	$ -	$ 38

ALLOCATION SUMMARY

FM ACCOUNTING BUREAU (FMB2 GP100)

	General Accounting	Accounts Payable	CIP Accounting	Total
PDPT SR121	$ 714	$ -	$ -	$ 714
PDPT TF401	$ 1,141	$ -	$ -	$ 1,141
PDPT TF403	$ 842	$ 204	$ -	$ 1,046
PDSU TF401	$ 1,397	$ 728	$ -	$ 2,125
PRAC GP105	$ 14,532	$ 6,921	$ -	$ 21,453
PRAC TF401	$ 179	$ -	$ -	$ 179
PRBS GP105	$ 6,873	$ 2,737	$ -	$ 9,610
PRBS IS390	$ 864	$ 432	$ -	$ 1,296
PRBS TF401	$ 3,426	$ 995	$ -	$ 4,421
PRBS TF403	$ 3,184	$ 929	$ -	$ 4,114
PRBS TF411	$ 103	$ 6	$ -	$ 109
PRCI CP201 (CIP)	$ 12	$ -	$ -	$ 12
PRCI CP201	$ 3,443	$ 246	$ -	$ 3,689
PRCI TF401 (CIP)	$ 6	$ -	$ -	$ 6
PRCI TF401	$ 696	$ -	$ -	$ 696
PRCI TF403 (CIP)	$ 841	$ 360	$ -	$ 1,201
PRCP GP105	$ 73,038	$ -	$ -	$ 73,038
PRCR DS600	$ -	$ 132	$ -	$ 132
PRCR GP105	$ 14,532	$ 26,764	$ -	$ 41,296
PRCR SR120	$ 7,506	$ 965	$ -	$ 8,471
PRCR SR133	$ 410	$ 522	$ -	$ 932
PRCR TF401	$ 7,589	$ 2,005	$ -	$ 9,595
PREO GP105	$ 938	$ 510	$ -	$ 1,447
PREO TF401	$ 717	$ 150	$ -	$ 866
PREO TF403	$ 717	$ 150	$ -	$ 866
PRMB TF401	$ 9,317	$ 815	$ -	$ 10,133
PRMB TF403	$ 17,082	$ 3,468	$ -	$ 20,550
PRMB TF411	$ 3,155	$ 731	$ -	$ 3,887
PRMD DS600	$ 23	$ 132	$ -	$ 155
PRMD GP105	$ 12,492	$ 15,272	$ -	$ 27,764

ALLOCATION SUMMARY

FM ACCOUNTING BUREAU (FMB2 GP100)

	General Accounting	Accounts Payable	CIP Accounting	Total
PRMD SR120	$ 1,348	$ 144	$ -	$ 1,492
PRMD SR182	$ 251	$ 6	$ -	$ 257
PRMD TF401	$ 7,753	$ 4,110	$ -	$ 11,862
PRMD TF403	$ 8,247	$ 5,210	$ -	$ 13,456
PRMD TF411	$ 1,689	$ 2,884	$ -	$ 4,573
PRPD CP201 (CIP)	$ 595	$ -	$ -	$ 595
PRPD GP105	$ 12	$ -	$ -	$ 12
PRSE SR133	$ -	$ 9	$ -	$ 9
PWAM GP100	$ 6,065	$ 1,831	$ -	$ 7,897
PWAM IS380	$ 488	$ 258	$ -	$ 746
PWAM SR132	$ 5,807	$ 417	$ -	$ 6,223
PWAM SR136	$ 680	$ 420	$ -	$ 1,100
PWAM SR150	$ 92	$ -	$ -	$ 92
PWAM TF401	$ 8,881	$ 405	$ -	$ 9,286
PWAM TF403	$ 813	$ 6	$ -	$ 819
PWAM TF410	$ 143	$ 90	$ -	$ 233
PWAM TF411	$ 718	$ 6	$ -	$ 724
PWBO CP201 (CIP)	$ 1,199	$ -	$ -	$ 1,199
PWBO IS380	$ 916	$ -	$ -	$ 916
PWBO SR181 (CIP)	$ 1,055	$ -	$ -	$ 1,055
PWCI CP201 (CIP)	$ 413	$ -	$ -	$ 413
PWCI CP201	$ 24,813	$ 5,542	$ -	$ 30,355
PWCI CP202	$ 228	$ -	$ -	$ 228
PWCI CP209 (CIP)	$ 199	$ -	$ -	$ 199
PWCI CP209	$ 3,813	$ 1,942	$ -	$ 5,755
PWCI EF320 (CIP)	$ 17	$ -	$ -	$ 17
PWCI EF330 (CIP)	$ 17	$ -	$ -	$ 17
PWCI IS380 (CIP)	$ 6	$ -	$ -	$ 6
PWCI IS380	$ 3,285	$ 207	$ -	$ 3,492
PWCI IS386 (CIP)	$ 20	$ 18	$ -	$ 38

ALLOCATION SUMMARY

FM ACCOUNTING BUREAU (FMB2 GP100)

	General Accounting	Accounts Payable	CIP Accounting	Total
PWCI SR181 (CIP)	$ 130	$ -	$ -	$ 130
PWCI SR181	$ 15,660	$ 1,894	$ -	$ 17,554
PWCI SR182 (CIP)	$ 254	$ -	$ -	$ 254
PWCI SR182	$ 21,231	$ 2,973	$ -	$ 24,205
PWCI TF401	$ 1,042	$ 213	$ -	$ 1,255
PWCI TF403 (CIP)	$ 289	$ -	$ -	$ 289
PWCI TF403	$ 543	$ 24	$ -	$ 567
PWCI TF410 (CIP)	$ 64	$ 57	$ -	$ 121
PWCI TF411 (CIP)	$ 3	$ -	$ -	$ 3
PWCI TF411	$ 173	$ -	$ -	$ 173
PWDI CP201 (CIP)	$ 40	$ -	$ -	$ 40
PWDI CP201	$ 608	$ -	$ -	$ 608
PWEN CP201 (CIP)	$ 231	$ -	$ -	$ 231
PWEN CP201	$ 52,406	$ -	$ -	$ 52,406
PWEN DS600	$ 43	$ 126	$ -	$ 169
PWEN GP100	$ 22,582	$ 9,319	$ -	$ 31,901
PWEN IS380	$ 2,160	$ 749	$ -	$ 2,909
PWEN SR120	$ 162	$ 129	$ -	$ 291
PWEN SR181 (CIP)	$ 260	$ -	$ -	$ 260
PWEN SR182 (CIP)	$ 6	$ -	$ -	$ 6
PWEN SR182	$ 2,592	$ -	$ -	$ 2,592
PWEN TF401	$ 244	$ 75	$ -	$ 319
PWEN TF411	$ 5,731	$ 950	$ -	$ 6,682
PWEV EF330	$ 23,956	$ 6,681	$ -	$ 30,637
PWEV GP100	$ 4,063	$ 4,163	$ -	$ 8,226
PWEV TF401	$ 652	$ 156	$ -	$ 807
PWFS CP201 (CIP)	$ 3	$ -	$ -	$ 3
PWFS EF340	$ 1,929	$ 1,565	$ -	$ 3,493
PWPS GP100	$ 15,572	$ 25,745	$ -	$ 41,317
PWPS IS380	$ 4,084	$ 4,074	$ -	$ 8,158

ALLOCATION SUMMARY

FM ACCOUNTING BUREAU (FMB2 GP100)

	General Accounting	Accounts Payable	CIP Accounting	Total
PWPS SR120	$ 23	$ -	$ -	$ 23
PWPS SR182 (CIP)	$ 910	$ -	$ -	$ 910
PWPS TF401	$ 666	$ -	$ -	$ 666
PWPS TF411	$ 899	$ 72	$ -	$ 971
TSCS SR133	$ 43	$ 962	$ -	$ 1,006
WATER DEPT EF 310	$ 54,911	$ 13,483	$ -	$ 68,394
WATER/SEWER DEPT EF 311	$ 13,436	$ 1,511	$ -	$ 14,947
XCAQ TF401	$ -	$ 18	$ -	$ 18
XCDS DS600	$ -	$ 66	$ -	$ 66
XCDS EF303	$ -	$ 24	$ -	$ 24
XCDS GP100	$ -	$ 3	$ -	$ 3
XCDS IS380	$ -	$ 6	$ -	$ 6
XCDS TF401	$ -	$ 12	$ -	$ 12
XCDS TF403	$ -	$ 42	$ -	$ 42
XCDS TF411	$ -	$ 27	$ -	$ 27
XCEX GP100	$ -	$ 360	$ -	$ 360
XCFR IS391	$ -	$ 10,458	$ -	$ 10,458
XCGL IS390	$ -	$ 9,310	$ -	$ 9,310
XCOT SR182 (CIP)	$ -	$ 24	$ -	$ 24
XCRV GP100	$ -	$ 8,867	$ -	$ 8,867
XCRV TF411	$ -	$ 12	$ -	$ 12
XCSP IS385	$ -	$ 168	$ -	$ 168
XCWC IS390	$ -	$ 558	$ -	$ 558
Total	**$ 1,550,254**	**$ 550,723**	**$ 460,312**	**$ 2,561,289**

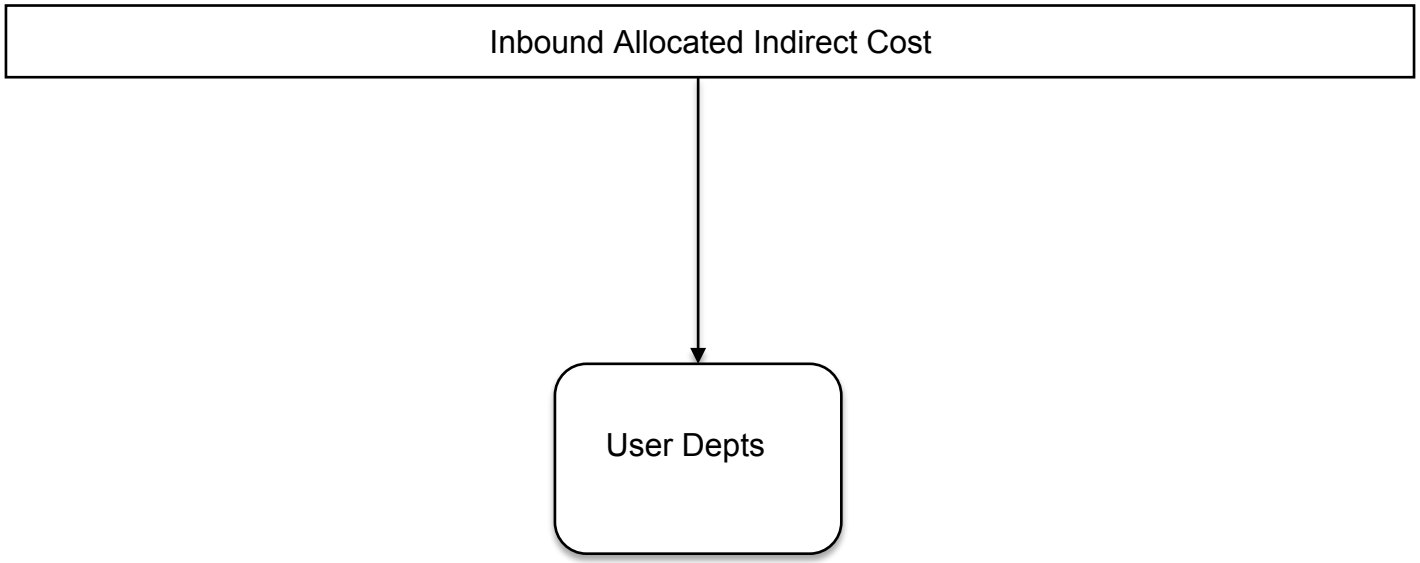
(13) FM Accounting Bureau – Tidelands

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

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

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

FM Accounting Bureau- Tidelands



Not further allocated to other departments

(13.1) FM Accounting Bureau - Tidelands Detail Reports

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

COSTS TO BE ALLOCATED

FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ -		$ -
Total Deductions	$ -		$ -
Incoming Costs			
DISASTER MGMT DIVISION (FDB5 GP100)	$ 580	$ 114	$ 694
CIVIC CENTER AND ECOC COSTS	$ 12,419	$ -	$ 12,419
CITY AUDITOR (AU GP100)	$ 411	$ 6	$ 417
CITY CLERK (CC GP100)	$ 1,826	$ 30	$ 1,857
CITY MANAGER (CM GP100)	$ 773	$ 26	$ 799
CIVIL SERVICE (CS GP100)	$ 1,497	$ 26	$ 1,523
FM ADMIN (FMB1 GP100)	$ 268	$ 753	$ 1,022
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 97	$ 20	$ 117
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 1,953	$ 37	$ 1,991
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)		$ 65	$ 65
FM BUDGET MANAGEMENT (FMB3 GP100)		$ 425	$ 425
FM CONTROLS BUREAU (FMB8 GP100)		$ 64	$ 64
LEGISLATIVE (LD GP100)		$ 2,085	$ 2,085
TECHNICAL SERVICES (TS IS385)		$ 184	$ 184
Total Incoming Costs	**$ 19,826**	**$ 3,836**	**$ 23,662**
Total Cost Adjustments	**$ -**		**$ -**
Total Costs to be Allocated	**$ 19,826**	**$ 3,836**	**$ 23,662**

DEPARTMENTAL EXPENSE DETAIL

FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)

Expense Type	$	General Admin	Tidelands General
Operating Services & Supplies			
	$ -	$ -	$ -
Subtotal Operating Cost	**$ -**	**$ -**	**$ -**
DEPARTMENTAL EXPENDITURES	**$ -**	**$ -**	**$ -**
Disallowed Costs			
	$ -		
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Subtotal Cost Adjustments	**$ -**	**$ -**	**$ -**
FUNCTIONAL COST	**$ -**	**$ -**	**$ -**
First Allocation			
Incoming - All Others	$ 19,826		$ 19,826
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 19,826**		**$ 19,826**
Second Allocation			
Incoming - All Others	$ 3,836		$ 3,836
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ 3,836**		**$ 3,836**
TOTAL ALLOCATED	**$ 23,662**		**$ 23,662**

FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Tidelands General							
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	418,152.22	0.326%	$ 65		$ 65		$ 65
AU TF401	548,747.97	0.428%	$ 85		$ 85	$ 16	$ 101
CM TF401	1,110,214.03	0.867%	$ 172		$ 172	$ 33	$ 205
CM TF411	410,305.77	0.320%	$ 63		$ 63	$ 12	$ 76
CMCI TF401 (CIP)	27,139,607.43	21.184%	$ 4,200		$ 4,200	$ 815	$ 5,015
FDB2 TF401	18,871.58	0.015%	$ 3		$ 3	$ 1	$ 3
FDB4 TF401	18,719,890.63	14.612%	$ 2,897		$ 2,897	$ 562	$ 3,459
FDB4 TF403	1,536,502.96	1.199%	$ 238		$ 238	$ 46	$ 284
FMB3 TF401	93,912.79	0.073%	$ 15		$ 15	$ 3	$ 17
PDAD TF401	650,773.58	0.508%	$ 101		$ 101	$ 20	$ 120
PDAD TF403	321,834.68	0.251%	$ 50		$ 50	$ 10	$ 59
PDPT TF401	1,320,038.96	1.030%	$ 204		$ 204	$ 40	$ 244
PDPT TF403	2,220,749.74	1.733%	$ 344		$ 344	$ 67	$ 410
PDSU TF401	5,750,827.41	4.489%	$ 890		$ 890	$ 173	$ 1,063
PRAC TF401	22,147.13	0.017%	$ 3		$ 3	$ 1	$ 4
PRBS TF401	681,542.41	0.532%	$ 105		$ 105	$ 20	$ 126
PRBS TF403	501,691.50	0.392%	$ 78		$ 78	$ 15	$ 93
PRCI TF401 (CIP)	(69,670.72)	-0.054%	$ (11)		$ (11)	$ (2)	$ (13)
PRCI TF403 (CIP)	6,857,099.79	5.352%	$ 1,061		$ 1,061	$ 206	$ 1,267
PRCR TF401	2,073,607.00	1.619%	$ 321		$ 321	$ 62	$ 383
PREO TF401	121,811.31	0.095%	$ 19		$ 19	$ 4	$ 23
PREO TF403	112,121.23	0.088%	$ 17		$ 17	$ 3	$ 21
PRMB TF401	1,100,417.13	0.859%	$ 170		$ 170	$ 33	$ 203
PRMB TF403	3,498,917.94	2.731%	$ 541		$ 541	$ 105	$ 647
PRMB TF411	1,089,803.74	0.851%	$ 169		$ 169	$ 33	$ 201
PRMD TF401	4,554,448.57	3.555%	$ 705		$ 705	$ 137	$ 842
PRMD TF403	3,927,529.50	3.066%	$ 608		$ 608	$ 118	$ 726
PRMD TF411	1,644,278.53	1.283%	$ 254		$ 254	$ 49	$ 304
PWAM TF401	4,922,712.08	3.842%	$ 762		$ 762	$ 148	$ 910
PWAM TF403	125,270.08	0.098%	$ 19		$ 19	$ 4	$ 23
PWAM TF410 (CIP)	24,801.89	0.019%	$ 4		$ 4	$ 1	$ 5
PWAM TF411	78,854.42	0.062%	$ 12		$ 12	$ 2	$ 15
PWCI TF401 (CIP)	780,810.80	0.609%	$ 121		$ 121	$ 23	$ 144
PWCI TF410 (CIP)	803,444.33	0.627%	$ 124		$ 124	$ 24	$ 148
PWEN TF401	123,687.98	0.097%	$ 19		$ 19	$ 4	$ 23
PWEN TF411	7,018,168.26	5.478%	$ 1,086		$ 1,086	$ 211	$ 1,297

FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PWEV TF401	135,364.22	0.106%	$ 21		$ 21	$ 4	$ 25
PWPS TF401	142,603.06	0.111%	$ 22		$ 22	$ 4	$ 26
PWPS TF411	475,407.10	0.371%	$ 74		$ 74	$ 14	$ 88
XCAQ TF401	9,904,418.80	7.731%	$ 1,533		$ 1,533	$ 298	$ 1,830
XCDS TF401 (CIP)	472,179.12	0.369%	$ 73		$ 73	$ 14	$ 87
XCDS TF401	(394,426.54)	-0.308%	$ (61)		$ (61)	$ (12)	$ (73)
XCDS TF403 (CIP)	657,253.40	0.513%	$ 102		$ 102	$ 20	$ 121
XCDS TF403	3,029,699.06	2.365%	$ 469		$ 469	$ 91	$ 560
XCDS TF411	4,277,725.13	3.339%	$ 662		$ 662	$ 129	$ 790
XCOT TF401	9,155,168.88	7.146%	$ 1,417		$ 1,417	$ 275	$ 1,692
XCRV TF401	779.19	0.001%	$ 0		$ 0	$ 0	$ 0
XCRV TF403	47.91	0.000%	$ 0		$ 0	$ 0	$ 0
XCRV TF411	3,917.05	0.003%	$ 1		$ 1	$ 0	$ 1
Total	**128,114,061.03**	**100.000%**	**$ 19,826**	**$ -**	**$ 19,826**	**$ 3,836**	**$ 23,662**

Allocation Basis: **Direct Costs per Program Served**

Source of Allocation: **FY 14 Expenditure Report**

ALLOCATION SUMMARY

FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)

	Tidelands General	Total
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 65	$ 65
AU TF401	$ 101	$ 101
CM TF401	$ 205	$ 205
CM TF411	$ 76	$ 76
CMCI TF401 (CIP)	$ 5,015	$ 5,015
FDB2 TF401	$ 3	$ 3
FDB4 TF401	$ 3,459	$ 3,459
FDB4 TF403	$ 284	$ 284
FMB3 TF401	$ 17	$ 17
PDAD TF401	$ 120	$ 120
PDAD TF403	$ 59	$ 59
PDPT TF401	$ 244	$ 244
PDPT TF403	$ 410	$ 410
PDSU TF401	$ 1,063	$ 1,063
PRAC TF401	$ 4	$ 4
PRBS TF401	$ 126	$ 126
PRBS TF403	$ 93	$ 93
PRCI TF401 (CIP)	$ (13)	$ (13)
PRCI TF403 (CIP)	$ 1,267	$ 1,267
PRCR TF401	$ 383	$ 383
PREO TF401	$ 23	$ 23
PREO TF403	$ 21	$ 21
PRMB TF401	$ 203	$ 203
PRMB TF403	$ 647	$ 647
PRMB TF411	$ 201	$ 201
PRMD TF401	$ 842	$ 842
PRMD TF403	$ 726	$ 726
PRMD TF411	$ 304	$ 304
PWAM TF401	$ 910	$ 910
PWAM TF403	$ 23	$ 23

ALLOCATION SUMMARY

FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)

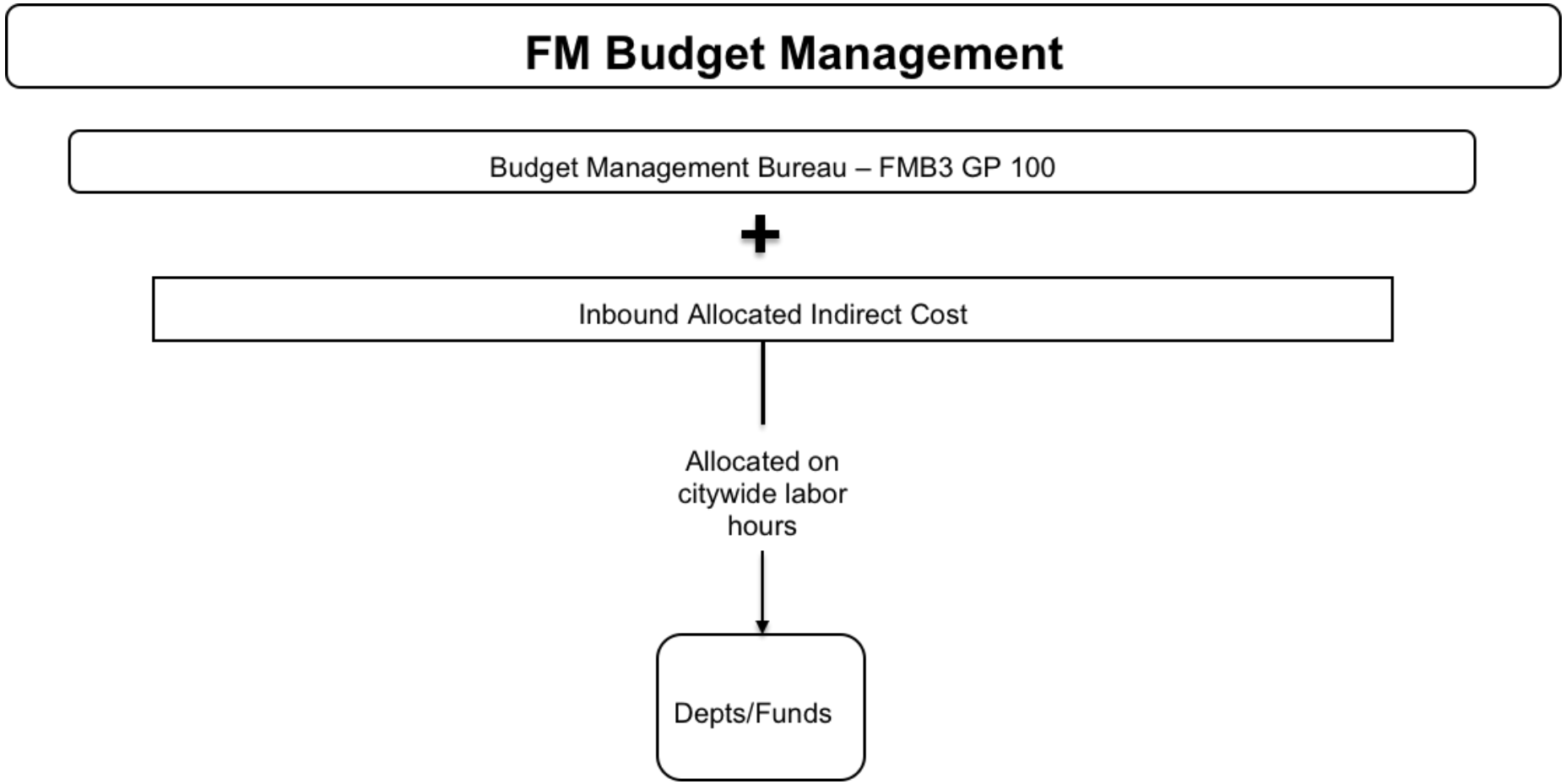
	Tidelands General	Total
PWAM TF410 (CIP)	$ 5	$ 5
PWAM TF411	$ 15	$ 15
PWCI TF401 (CIP)	$ 144	$ 144
PWCI TF410 (CIP)	$ 148	$ 148
PWEN TF401	$ 23	$ 23
PWEN TF411	$ 1,297	$ 1,297
PWEV TF401	$ 25	$ 25
PWPS TF401	$ 26	$ 26
PWPS TF411	$ 88	$ 88
XCAQ TF401	$ 1,830	$ 1,830
XCDS TF401 (CIP)	$ 87	$ 87
XCDS TF401	$ (73)	$ (73)
XCDS TF403 (CIP)	$ 121	$ 121
XCDS TF403	$ 560	$ 560
XCDS TF411	$ 790	$ 790
XCOT TF401	$ 1,692	$ 1,692
XCRV TF401	$ 0	$ 0
XCRV TF403	$ 0	$ 0
XCRV TF411	$ 1	$ 1
Total	**$ 23,662**	**$ 23,662**

(14) FM Budget Management

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

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

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


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

(14.1) FM Budget Management Detail Reports

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

COSTS TO BE ALLOCATED

FM BUDGET MANAGEMENT (FMB3 GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 1,219,724		$ 1,219,724
Total Deductions	$ -		$ -
Incoming Costs			
DISASTER MGMT DIVISION (FDB5 GP100)	$ 1,819	$ 356	$ 2,175
CIVIC CENTER AND ECOC COSTS	$ 38,914	$ -	$ 38,914
CITY AUDITOR (AU GP100)	$ 1,199	$ 16	$ 1,215
CITY MANAGER (CM GP100)	$ 3,084	$ 105	$ 3,189
CIVIL SERVICE (CS GP100)	$ 2,935	$ 51	$ 2,986
FM ADMIN (FMB1 GP100)	$ 1,072	$ 3,007	$ 4,079
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 126	$ 26	$ 152
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 2,320	$ 44	$ 2,364
FM BUDGET MANAGEMENT (FMB3 GP100)		$ 1,697	$ 1,697
FM CONTROLS BUREAU (FMB8 GP100)		$ 198	$ 198
LAW (LW GP100)		$ 116	$ 116
LEGISLATIVE (LD GP100)		$ 8,322	$ 8,322
TECHNICAL SERVICES (TS IS385)		$ 879	$ 879
Total Incoming Costs	**$ 51,468**	**$ 14,818**	**$ 66,287**
Total Cost Adjustments	**$ -**		**$ -**
Total Costs to be Allocated	**$ 1,271,192**	**$ 14,818**	**$ 1,286,010**

DEPARTMENTAL EXPENSE DETAIL

FM BUDGET MANAGEMENT (FMB3 GP100)

Expense Type	$	General Admin	Budget Admin
Personnel			
Salaries & Benefits	$ 1,042,757	$ -	$ 1,042,757
Subtotal Personnel Cost	**$ 1,042,757**	**$ -**	**$ 1,042,757**
Operating Services & Supplies			
Materials, Supplies, & Services	$ 44,495	$ -	$ 44,495
Internal Support	$ 132,472	$ -	$ 132,472
Subtotal Operating Cost	**$ 176,967**	**$ -**	**$ 176,967**
DEPARTMENTAL EXPENDITURES	**$ 1,219,724**	**$ -**	**$ 1,219,724**
Disallowed Costs			
	$ -		
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Subtotal Cost Adjustments	**$ -**	**$ -**	**$ -**
FUNCTIONAL COST	**$ 1,219,724**	**$ -**	**$ 1,219,724**
First Allocation			
Incoming - All Others	$ 51,468	$ -	$ 51,468
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 1,271,192**		**$ 1,271,192**
Second Allocation			
Incoming - All Others	$ 14,818	$ -	$ 14,818
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ 14,818**		**$ 14,818**
TOTAL ALLOCATED	**$ 1,286,010**		**$ 1,286,010**

FM BUDGET MANAGEMENT (FMB3 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Budget Admin							
DISASTER MGMT DIVISION (FDB5 GP100)	6,697.50	0.066%	$ 843		$ 843		$ 843
CITY AUDITOR (AU GP100)	19,201.90	0.190%	$ 2,418		$ 2,418		$ 2,418
CITY CLERK (CC GP100)	21,191.60	0.210%	$ 2,668		$ 2,668		$ 2,668
CITY MANAGER (CM GP100)	27,932.10	0.277%	$ 3,517		$ 3,517		$ 3,517
CIVIL SERVICE (CS GP100)	24,590.00	0.244%	$ 3,096		$ 3,096		$ 3,096
FIRE ADMIN (FDB1+FDEO)	25,713.50	0.255%	$ 3,238		$ 3,238		$ 3,238
FM ADMIN (FMB1 GP100)	7,705.60	0.076%	$ 970		$ 970		$ 970
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	169,096.12	1.675%	$ 21,291		$ 21,291		$ 21,291
FM ACCOUNTING BUREAU (FMB2 GP100)	33,433.50	0.331%	$ 4,210		$ 4,210		$ 4,210
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	3,377.00	0.033%	$ 425		$ 425		$ 425
FM BUDGET MANAGEMENT (FMB3 GP100)	13,479.75	0.134%	$ 1,697		$ 1,697		$ 1,697
FM CONTROLS BUREAU (FMB8 GP100)	683.50	0.007%	$ 86		$ 86	$ 1	$ 87
LAW (LW GP100)	30,512.70	0.302%	$ 3,842		$ 3,842	$ 46	$ 3,888
LEGISLATIVE (LD GP100)	86,759.80	0.859%	$ 10,924		$ 10,924	$ 132	$ 11,056
PUBLIC WORKS ADM (PWBO & PWDI GP100)	18,483.75	0.183%	$ 2,327		$ 2,327	$ 28	$ 2,355
PW ENGR ADMIN (PWENAD)	3,301.20	0.033%	$ 416		$ 416	$ 5	$ 421
TECHNICAL SERVICES (TS IS385)	279,140.20	2.765%	$ 35,147		$ 35,147	$ 425	$ 35,571
APAD EF320	38,592.05	0.382%	$ 4,859		$ 4,859	$ 59	$ 4,918
APCI CP201 (CIP)	9,178.00	0.091%	$ 1,156		$ 1,156	$ 14	$ 1,170
APOP EF320	138,819.30	1.375%	$ 17,479		$ 17,479	$ 211	$ 17,690
APPA EF320	3,599.20	0.036%	$ 453		$ 453	$ 5	$ 459
AU IS391	2,489.30	0.025%	$ 313		$ 313	$ 4	$ 317
AU NX420	0.20	0.000%	$ 0		$ 0	$ 0	$ 0
AU TF401	7,189.60	0.071%	$ 905		$ 905	$ 11	$ 916
CCEL GP100	25,773.35	0.255%	$ 3,245		$ 3,245	$ 39	$ 3,284
CM SR133	9,367.10	0.093%	$ 1,179		$ 1,179	$ 14	$ 1,194
CM TF401	14,829.40	0.147%	$ 1,867		$ 1,867	$ 23	$ 1,890
CM TF411	1,067.20	0.011%	$ 134		$ 134	$ 2	$ 136
CMCI TF401 (CIP)	2,772.20	0.027%	$ 349		$ 349	$ 4	$ 353
CP GP100	62,751.50	0.622%	$ 7,901		$ 7,901	$ 95	$ 7,997
CP SR120	1,400.00	0.014%	$ 176		$ 176	$ 2	$ 178
CSDD IS390	170.00	0.002%	$ 21		$ 21	$ 0	$ 22
DCDP SR120	60.00	0.001%	$ 8		$ 8	$ 0	$ 8
DVAD GP100	24,951.93	0.247%	$ 3,142		$ 3,142	$ 38	$ 3,180
DVBU EF337	63,888.80	0.633%	$ 8,044		$ 8,044	$ 97	$ 8,141
DVBU SR137	19,140.75	0.190%	$ 2,410		$ 2,410	$ 29	$ 2,439
DVHC SA270	5,572.87	0.055%	$ 702		$ 702	$ 8	$ 710

FM BUDGET MANAGEMENT (FMB3 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
DVHC SR135	7,331.40	0.073%	$ 923		$ 923	$ 11	$ 934
DVHS SR135	2,654.00	0.026%	$ 334		$ 334	$ 4	$ 338
DVNS EF337	16,484.70	0.163%	$ 2,076		$ 2,076	$ 25	$ 2,101
DVNS GP100	36,372.75	0.360%	$ 4,580		$ 4,580	$ 55	$ 4,635
DVNS SR130	(108.85)	-0.001%	$ (14)		$ (14)	$ (0)	$ (14)
DVNS SR137	5,687.65	0.056%	$ 716		$ 716	$ 9	$ 725
DVNS SR150	61,688.90	0.611%	$ 7,767		$ 7,767	$ 94	$ 7,861
DVPL EF337	28,436.20	0.282%	$ 3,580		$ 3,580	$ 43	$ 3,624
DVPL SR120	85.50	0.001%	$ 11		$ 11	$ 0	$ 11
DVPL SR137	9,986.40	0.099%	$ 1,257		$ 1,257	$ 15	$ 1,273
DVRD SA270	2,951.50	0.029%	$ 372		$ 372	$ 4	$ 376
FDB2 GP100	46,981.10	0.465%	$ 5,915		$ 5,915	$ 71	$ 5,987
FDB2 SR131	7,132.00	0.071%	$ 898		$ 898	$ 11	$ 909
FDB3 GP100	103,496.10	1.025%	$ 13,031		$ 13,031	$ 157	$ 13,189
FDB3 SR120	6,076.00	0.060%	$ 765		$ 765	$ 9	$ 774
FDB4 GP100	1,097,298.33	10.869%	$ 138,162		$ 138,162	$ 1,669	$ 139,831
FDB4 SR121	6,482.00	0.064%	$ 816		$ 816	$ 10	$ 826
FDB4 TF401	97,705.90	0.968%	$ 12,302		$ 12,302	$ 149	$ 12,451
FDB4 TF403	21,935.40	0.217%	$ 2,762		$ 2,762	$ 33	$ 2,795
FDB5 SR120	2,254.00	0.022%	$ 284		$ 284	$ 3	$ 287
FMB2 IS385	7,366.60	0.073%	$ 928		$ 928	$ 11	$ 939
FMB2 IS390	745.30	0.007%	$ 94		$ 94	$ 1	$ 95
FMB2 IS391	9,321.70	0.092%	$ 1,174		$ 1,174	$ 14	$ 1,188
FMB2 SA270	616.70	0.006%	$ 78		$ 78	$ 1	$ 79
FMB2 SR130	44.50	0.000%	$ 6		$ 6	$ 0	$ 6
FMB2 SR135	451.50	0.004%	$ 57		$ 57	$ 1	$ 58
FMB2 SR150	2,314.80	0.023%	$ 291		$ 291	$ 4	$ 295
FMB2 SR151	78.50	0.001%	$ 10		$ 10	$ 0	$ 10
FMB3 IS391	5,782.40	0.057%	$ 728		$ 728	$ 9	$ 737
FMB3 TF401	889.50	0.009%	$ 112		$ 112	$ 1	$ 113
FMB4 GP100	84,709.90	0.839%	$ 10,666		$ 10,666	$ 129	$ 10,795
FMB5 GP100	12,359.10	0.122%	$ 1,556		$ 1,556	$ 19	$ 1,575
FMB7 GP100	18,827.67	0.186%	$ 2,371		$ 2,371	$ 29	$ 2,399
FMB9 EF340	35,525.70	0.352%	$ 4,473		$ 4,473	$ 54	$ 4,527
GOBS EF301	55,938.40	0.554%	$ 7,043		$ 7,043	$ 85	$ 7,128
GOBS EF303	73.00	0.001%	$ 9		$ 9	$ 0	$ 9
GOBS NX420	10,043.00	0.099%	$ 1,265		$ 1,265	$ 15	$ 1,280
GOEC EF301	191,559.75	1.897%	$ 24,119		$ 24,119	$ 291	$ 24,411
GOEL EF331	5,721.30	0.057%	$ 720		$ 720	$ 9	$ 729
GOEO EF301	2,000.90	0.020%	$ 252		$ 252	$ 3	$ 255
GOEO NX420	1,398.20	0.014%	$ 176		$ 176	$ 2	$ 178

FM BUDGET MANAGEMENT (FMB3 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
GOGS EF301	128,176.50	1.270%	$ 16,139		$ 16,139	$ 195	$ 16,334
GOOP NX420	27,105.80	0.268%	$ 3,413		$ 3,413	$ 41	$ 3,454
HA HR430	875,259.22	8.669%	$ 110,205		$ 110,205	$ 1,331	$ 111,536
HECH GP100	6,635.20	0.066%	$ 835		$ 835	$ 10	$ 846
HECH SR130	123,957.90	1.228%	$ 15,608		$ 15,608	$ 189	$ 15,796
HEEH SR130	104,608.90	1.036%	$ 13,171		$ 13,171	$ 159	$ 13,331
HEEH SR131	7,280.70	0.072%	$ 917		$ 917	$ 11	$ 928
HEEO SR130	44,794.95	0.444%	$ 5,640		$ 5,640	$ 68	$ 5,708
HEHA SR151	87,478.75	0.866%	$ 11,015		$ 11,015	$ 133	$ 11,148
HEHS GP100	2,610.00	0.026%	$ 329		$ 329	$ 4	$ 333
HEHS SR130	16,585.30	0.164%	$ 2,088		$ 2,088	$ 25	$ 2,113
HEPH GP100	56.80	0.001%	$ 7		$ 7	$ 0	$ 7
HEPH SR130	42,369.10	0.420%	$ 5,335		$ 5,335	$ 64	$ 5,399
HEPR SR130	74,973.96	0.743%	$ 9,440		$ 9,440	$ 114	$ 9,554
HEPY SR130	72,263.74	0.716%	$ 9,099		$ 9,099	$ 110	$ 9,209
HREB IS391	577.20	0.006%	$ 73		$ 73	$ 1	$ 74
HREO IS390	2,892.60	0.029%	$ 364		$ 364	$ 4	$ 369
HREO IS391	14,011.35	0.139%	$ 1,764		$ 1,764	$ 21	$ 1,785
HRLO IS391	730.15	0.007%	$ 92		$ 92	$ 1	$ 93
HRPS IS390	1,669.50	0.017%	$ 210		$ 210	$ 3	$ 213
HRPS IS391	15,402.00	0.153%	$ 1,939		$ 1,939	$ 23	$ 1,963
HRRM IS390	20,083.70	0.199%	$ 2,529		$ 2,529	$ 31	$ 2,559
HRWD GP100	6,461.77	0.064%	$ 814		$ 814	$ 10	$ 823
HRWD SR150	82,856.43	0.821%	$ 10,433		$ 10,433	$ 126	$ 10,559
LDCI CP209 (CIP)	17.00	0.000%	$ 2		$ 2	$ 0	$ 2
LS GP103	185,963.80	1.842%	$ 23,415		$ 23,415	$ 283	$ 23,698
LS IS380	3,293.00	0.033%	$ 415		$ 415	$ 5	$ 420
LS SR120	15,806.20	0.157%	$ 1,990		$ 1,990	$ 24	$ 2,014
LWCC01 IS390	37,003.55	0.367%	$ 4,659		$ 4,659	$ 56	$ 4,715
LWCC02 IS390	37,003.55	0.367%	$ 4,659		$ 4,659	$ 56	$ 4,715
LWHR IS391	3,328.70	0.033%	$ 419		$ 419	$ 5	$ 424
PD GP100	2,149,787.30	21.294%	$ 270,682		$ 270,682	$ 3,269	$ 273,951
PDAD SR120	18,510.35	0.183%	$ 2,331		$ 2,331	$ 28	$ 2,359
PDPT SR121	16,302.25	0.161%	$ 2,053		$ 2,053	$ 25	$ 2,077
PDPT TF401	15,174.15	0.150%	$ 1,911		$ 1,911	$ 23	$ 1,934
PDPT TF403	35,002.50	0.347%	$ 4,407		$ 4,407	$ 53	$ 4,460
PDSU TF401	63,692.85	0.631%	$ 8,020		$ 8,020	$ 97	$ 8,116
PRAC GP105	86,110.00	0.853%	$ 10,842		$ 10,842	$ 131	$ 10,973
PRAC TF401	544.50	0.005%	$ 69		$ 69	$ 1	$ 69
PRBS GP105	25,748.30	0.255%	$ 3,242		$ 3,242	$ 39	$ 3,281
PRBS IS390	1,877.00	0.019%	$ 236		$ 236	$ 3	$ 239

FM BUDGET MANAGEMENT (FMB3 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PRBS TF401	8,122.30	0.080%	$ 1,023		$ 1,023	$ 12	$ 1,035
PRBS TF403	7,055.00	0.070%	$ 888		$ 888	$ 11	$ 899
PRCI CP201 (CIP)	(127.50)	-0.001%	$ (16)		$ (16)	$ (0)	$ (16)
PRCI TF401 (CIP)	(47.20)	0.000%	$ (6)		$ (6)	$ (0)	$ (6)
PRCR GP105	345,438.20	3.422%	$ 43,494		$ 43,494	$ 525	$ 44,020
PRCR SR120	93,460.90	0.926%	$ 11,768		$ 11,768	$ 142	$ 11,910
PRCR SR133	3,226.00	0.032%	$ 406		$ 406	$ 5	$ 411
PRCR TF401	63,915.40	0.633%	$ 8,048		$ 8,048	$ 97	$ 8,145
PREO GP105	1,823.00	0.018%	$ 230		$ 230	$ 3	$ 232
PREO TF401	865.50	0.009%	$ 109		$ 109	$ 1	$ 110
PREO TF403	856.00	0.008%	$ 108		$ 108	$ 1	$ 109
PRMB TF401	7,333.00	0.073%	$ 923		$ 923	$ 11	$ 934
PRMB TF403	34,411.90	0.341%	$ 4,333		$ 4,333	$ 52	$ 4,385
PRMB TF411	10,284.00	0.102%	$ 1,295		$ 1,295	$ 16	$ 1,311
PRMD GP105	85,962.35	0.851%	$ 10,824		$ 10,824	$ 131	$ 10,954
PRMD SR120	4,084.50	0.040%	$ 514		$ 514	$ 6	$ 520
PRMD TF401	54,989.25	0.545%	$ 6,924		$ 6,924	$ 84	$ 7,007
PRMD TF403	84,628.10	0.838%	$ 10,656		$ 10,656	$ 129	$ 10,784
PRMD TF411	17,330.50	0.172%	$ 2,182		$ 2,182	$ 26	$ 2,208
PWAM GP100	12,317.75	0.122%	$ 1,551		$ 1,551	$ 19	$ 1,570
PWAM IS380	277.00	0.003%	$ 35		$ 35	$ 0	$ 35
PWAM SR132	34.00	0.000%	$ 4		$ 4	$ 0	$ 4
PWAM SR136	29.00	0.000%	$ 4		$ 4	$ 0	$ 4
PWAM TF401	4,826.20	0.048%	$ 608		$ 608	$ 7	$ 615
PWAM TF403	1,310.00	0.013%	$ 165		$ 165	$ 2	$ 167
PWAM TF411	705.00	0.007%	$ 89		$ 89	$ 1	$ 90
PWBO CP201 (CIP)	9,138.00	0.091%	$ 1,151		$ 1,151	$ 14	$ 1,164
PWCI CP201 (CIP)	14,993.45	0.149%	$ 1,888		$ 1,888	$ 23	$ 1,911
PWCI CP209 (CIP)	576.00	0.006%	$ 73		$ 73	$ 1	$ 73
PWCI IS380 (CIP)	52.50	0.001%	$ 7		$ 7	$ 0	$ 7
PWCI SR181 (CIP)	965.70	0.010%	$ 122		$ 122	$ 1	$ 123
PWCI SR182 (CIP)	(1,764.25)	-0.017%	$ (222)		$ (222)	$ (3)	$ (225)
PWCI TF401 (CIP)	14.00	0.000%	$ 2		$ 2	$ 0	$ 2
PWDI CP201 (CIP)	1,127.70	0.011%	$ 142		$ 142	$ 2	$ 144
PWEN CP201 (CIP)	65,648.00	0.650%	$ 8,266		$ 8,266	$ 100	$ 8,366
PWEN GP100	53,200.85	0.527%	$ 6,699		$ 6,699	$ 81	$ 6,779
PWEN IS380	579.60	0.006%	$ 73		$ 73	$ 1	$ 74
PWEN SR120	(8.50)	0.000%	$ (1)		$ (1)	$ (0)	$ (1)
PWEN TF411	2,853.95	0.028%	$ 359		$ 359	$ 4	$ 364
PWEV EF330	229,064.90	2.269%	$ 28,842		$ 28,842	$ 348	$ 29,190
PWEV GP100	111,597.90	1.105%	$ 14,051		$ 14,051	$ 170	$ 14,221

FM BUDGET MANAGEMENT (FMB3 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PWEV TF401	663.50	0.007%	$ 84		$ 84	$ 1	$ 85
PWFS EF340	10,492.55	0.104%	$ 1,321		$ 1,321	$ 16	$ 1,337
PWPS GP100	230,928.25	2.287%	$ 29,076		$ 29,076	$ 351	$ 29,428
PWPS IS380	59,445.90	0.589%	$ 7,485		$ 7,485	$ 90	$ 7,575
PWPS TF401	1,949.50	0.019%	$ 245		$ 245	$ 3	$ 248
PWPS TF411	929.50	0.009%	$ 117		$ 117	$ 1	$ 118
WATER DEPT EF 310	516,463.90	5.116%	$ 65,028		$ 65,028	$ 785	$ 65,814
WATER/SEWER DEPT EF 311	104,371.95	1.034%	$ 13,142		$ 13,142	$ 159	$ 13,300
XCTO IS391	91,157.60	0.903%	$ 11,478		$ 11,478	$ 139	$ 11,616
XCWC IS390	84,783.50	0.840%	$ 10,675		$ 10,675	$ 129	$ 10,804
Total	**10,095,954.49**	**100.000%**	**$ 1,271,192**	**$ -**	**$ 1,271,192**	**$ 14,818**	**$ 1,286,010**

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

Source of Allocation: **FY 14 Expenditure Report**

ALLOCATION SUMMARY

FM BUDGET MANAGEMENT (FMB3 GP100)

	Budget Admin	Total
DISASTER MGMT DIVISION (FDB5 GP100)	$ 843	$ 843
CITY AUDITOR (AU GP100)	$ 2,418	$ 2,418
CITY CLERK (CC GP100)	$ 2,668	$ 2,668
CITY MANAGER (CM GP100)	$ 3,517	$ 3,517
CIVIL SERVICE (CS GP100)	$ 3,096	$ 3,096
FIRE ADMIN (FDB1+FDEO)	$ 3,238	$ 3,238
FM ADMIN (FMB1 GP100)	$ 970	$ 970
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 21,291	$ 21,291
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 4,210	$ 4,210
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 425	$ 425
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 1,697	$ 1,697
FM CONTROLS BUREAU (FMB8 GP100)	$ 87	$ 87
LAW (LW GP100)	$ 3,888	$ 3,888
LEGISLATIVE (LD GP100)	$ 11,056	$ 11,056
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 2,355	$ 2,355
PW ENGR ADMIN (PWENAD)	$ 421	$ 421
TECHNICAL SERVICES (TS IS385)	$ 35,571	$ 35,571
APAD EF320	$ 4,918	$ 4,918
APCI CP201 (CIP)	$ 1,170	$ 1,170
APOP EF320	$ 17,690	$ 17,690
APPA EF320	$ 459	$ 459
AU IS391	$ 317	$ 317
AU NX420	$ 0	$ 0
AU TF401	$ 916	$ 916
CCEL GP100	$ 3,284	$ 3,284
CM SR133	$ 1,194	$ 1,194
CM TF401	$ 1,890	$ 1,890
CM TF411	$ 136	$ 136
CMCI TF401 (CIP)	$ 353	$ 353
CP GP100	$ 7,997	$ 7,997

ALLOCATION SUMMARY

FM BUDGET MANAGEMENT (FMB3 GP100)

	Budget Admin	Total
CP SR120	$ 178	$ 178
CSDD IS390	$ 22	$ 22
DCDP SR120	$ 8	$ 8
DVAD GP100	$ 3,180	$ 3,180
DVBU EF337	$ 8,141	$ 8,141
DVBU SR137	$ 2,439	$ 2,439
DVHC SA270	$ 710	$ 710
DVHC SR135	$ 934	$ 934
DVHS SR135	$ 338	$ 338
DVNS EF337	$ 2,101	$ 2,101
DVNS GP100	$ 4,635	$ 4,635
DVNS SR130	$ (14)	$ (14)
DVNS SR137	$ 725	$ 725
DVNS SR150	$ 7,861	$ 7,861
DVPL EF337	$ 3,624	$ 3,624
DVPL SR120	$ 11	$ 11
DVPL SR137	$ 1,273	$ 1,273
DVRD SA270	$ 376	$ 376
FDB2 GP100	$ 5,987	$ 5,987
FDB2 SR131	$ 909	$ 909
FDB3 GP100	$ 13,189	$ 13,189
FDB3 SR120	$ 774	$ 774
FDB4 GP100	$ 139,831	$ 139,831
FDB4 SR121	$ 826	$ 826
FDB4 TF401	$ 12,451	$ 12,451
FDB4 TF403	$ 2,795	$ 2,795
FDB5 SR120	$ 287	$ 287
FMB2 IS385	$ 939	$ 939
FMB2 IS390	$ 95	$ 95
FMB2 IS391	$ 1,188	$ 1,188

ALLOCATION SUMMARY

FM BUDGET MANAGEMENT (FMB3 GP100)

	Budget Admin	Total
FMB2 SA270	$ 79	$ 79
FMB2 SR130	$ 6	$ 6
FMB2 SR135	$ 58	$ 58
FMB2 SR150	$ 295	$ 295
FMB2 SR151	$ 10	$ 10
FMB3 IS391	$ 737	$ 737
FMB3 TF401	$ 113	$ 113
FMB4 GP100	$ 10,795	$ 10,795
FMB5 GP100	$ 1,575	$ 1,575
FMB7 GP100	$ 2,399	$ 2,399
FMB9 EF340	$ 4,527	$ 4,527
GOBS EF301	$ 7,128	$ 7,128
GOBS EF303	$ 9	$ 9
GOBS NX420	$ 1,280	$ 1,280
GOEC EF301	$ 24,411	$ 24,411
GOEL EF331	$ 729	$ 729
GOEO EF301	$ 255	$ 255
GOEO NX420	$ 178	$ 178
GOGS EF301	$ 16,334	$ 16,334
GOOP NX420	$ 3,454	$ 3,454
HA HR430	$ 111,536	$ 111,536
HECH GP100	$ 846	$ 846
HECH SR130	$ 15,796	$ 15,796
HEEH SR130	$ 13,331	$ 13,331
HEEH SR131	$ 928	$ 928
HEEO SR130	$ 5,708	$ 5,708
HEHA SR151	$ 11,148	$ 11,148
HEHS GP100	$ 333	$ 333
HEHS SR130	$ 2,113	$ 2,113
HEPH GP100	$ 7	$ 7

ALLOCATION SUMMARY

FM BUDGET MANAGEMENT (FMB3 GP100)

	Budget Admin	Total
HEPH SR130	$ 5,399	$ 5,399
HEPR SR130	$ 9,554	$ 9,554
HEPY SR130	$ 9,209	$ 9,209
HREB IS391	$ 74	$ 74
HREO IS390	$ 369	$ 369
HREO IS391	$ 1,785	$ 1,785
HRLO IS391	$ 93	$ 93
HRPS IS390	$ 213	$ 213
HRPS IS391	$ 1,963	$ 1,963
HRRM IS390	$ 2,559	$ 2,559
HRWD GP100	$ 823	$ 823
HRWD SR150	$ 10,559	$ 10,559
LDCI CP209 (CIP)	$ 2	$ 2
LS GP103	$ 23,698	$ 23,698
LS IS380	$ 420	$ 420
LS SR120	$ 2,014	$ 2,014
LWCC01 IS390	$ 4,715	$ 4,715
LWCC02 IS390	$ 4,715	$ 4,715
LWHR IS391	$ 424	$ 424
PD GP100	$ 273,951	$ 273,951
PDAD SR120	$ 2,359	$ 2,359
PDPT SR121	$ 2,077	$ 2,077
PDPT TF401	$ 1,934	$ 1,934
PDPT TF403	$ 4,460	$ 4,460
PDSU TF401	$ 8,116	$ 8,116
PRAC GP105	$ 10,973	$ 10,973
PRAC TF401	$ 69	$ 69
PRBS GP105	$ 3,281	$ 3,281
PRBS IS390	$ 239	$ 239
PRBS TF401	$ 1,035	$ 1,035

ALLOCATION SUMMARY

FM BUDGET MANAGEMENT (FMB3 GP100)

	Budget Admin	Total
PRBS TF403	$ 899	$ 899
PRCI CP201 (CIP)	$ (16)	$ (16)
PRCI TF401 (CIP)	$ (6)	$ (6)
PRCR GP105	$ 44,020	$ 44,020
PRCR SR120	$ 11,910	$ 11,910
PRCR SR133	$ 411	$ 411
PRCR TF401	$ 8,145	$ 8,145
PREO GP105	$ 232	$ 232
PREO TF401	$ 110	$ 110
PREO TF403	$ 109	$ 109
PRMB TF401	$ 934	$ 934
PRMB TF403	$ 4,385	$ 4,385
PRMB TF411	$ 1,311	$ 1,311
PRMD GP105	$ 10,954	$ 10,954
PRMD SR120	$ 520	$ 520
PRMD TF401	$ 7,007	$ 7,007
PRMD TF403	$ 10,784	$ 10,784
PRMD TF411	$ 2,208	$ 2,208
PWAM GP100	$ 1,570	$ 1,570
PWAM IS380	$ 35	$ 35
PWAM SR132	$ 4	$ 4
PWAM SR136	$ 4	$ 4
PWAM TF401	$ 615	$ 615
PWAM TF403	$ 167	$ 167
PWAM TF411	$ 90	$ 90
PWBO CP201 (CIP)	$ 1,164	$ 1,164
PWCI CP201 (CIP)	$ 1,911	$ 1,911
PWCI CP209 (CIP)	$ 73	$ 73
PWCI IS380 (CIP)	$ 7	$ 7
PWCI SR181 (CIP)	$ 123	$ 123

ALLOCATION SUMMARY

FM BUDGET MANAGEMENT (FMB3 GP100)

	Budget Admin	Total
PWCI SR182 (CIP)	$ (225)	$ (225)
PWCI TF401 (CIP)	$ 2	$ 2
PWDI CP201 (CIP)	$ 144	$ 144
PWEN CP201 (CIP)	$ 8,366	$ 8,366
PWEN GP100	$ 6,779	$ 6,779
PWEN IS380	$ 74	$ 74
PWEN SR120	$ (1)	$ (1)
PWEN TF411	$ 364	$ 364
PWEV EF330	$ 29,190	$ 29,190
PWEV GP100	$ 14,221	$ 14,221
PWEV TF401	$ 85	$ 85
PWFS EF340	$ 1,337	$ 1,337
PWPS GP100	$ 29,428	$ 29,428
PWPS IS380	$ 7,575	$ 7,575
PWPS TF401	$ 248	$ 248
PWPS TF411	$ 118	$ 118
WATER DEPT EF 310	$ 65,814	$ 65,814
WATER/SEWER DEPT EF 311	$ 13,300	$ 13,300
XCTO IS391	$ 11,616	$ 11,616
XCWC IS390	$ 10,804	$ 10,804
Total	**$ 1,286,010**	**$ 1,286,010**

(15) FM Controls Bureau

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

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

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

FM Controls

FM Controls Bureau Exp
FMB8 GP100

+

Inbound Allocated Indirect Cost

Allocation based on 50% FTE and 50% Expenditures

↓

Dept /
Funds

(15.1) FM Controls Bureau Detail Reports

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

COSTS TO BE ALLOCATED

FM CONTROLS BUREAU (FMB8 GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 162,348		$ 162,348
Total Deductions	$ -		$ -
Incoming Costs			
DISASTER MGMT DIVISION (FDB5 GP100)	$ 645	$ 126	$ 771
CIVIC CENTER AND ECOC COSTS	$ 13,799	$ -	$ 13,799
CITY AUDITOR (AU GP100)	$ 160	$ 2	$ 162
CITY MANAGER (CM GP100)	$ 156	$ 5	$ 162
CIVIL SERVICE (CS GP100)	$ 599	$ 10	$ 609
FM ADMIN (FMB1 GP100)	$ 54	$ 152	$ 207
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 68	$ 14	$ 82
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 622	$ 12	$ 634
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 86	$ 1	$ 87
FM CONTROLS BUREAU (FMB8 GP100)		$ 59	$ 59
LEGISLATIVE (LD GP100)		$ 422	$ 422
TECHNICAL SERVICES (TS IS385)		$ 108	$ 108
Total Incoming Costs	**$ 16,189**	**$ 912**	**$ 17,101**
Total Cost Adjustments	**$ -**		**$ -**
Total Costs to be Allocated	**$ 178,537**	**$ 912**	**$ 179,449**

DEPARTMENTAL EXPENSE DETAIL

FM CONTROLS BUREAU (FMB8 GP100)

Expense Type	$	General Admin	FM Controls
Personnel			
Salaries & Benefits	$ 86,936	$ -	$ 86,936
Subtotal Personnel Cost	**$ 86,936**	**$ -**	**$ 86,936**
Operating Services & Supplies			
Materials, Supplies, & Services	$ 22,793	$ -	$ 22,793
Internal Support	$ 52,619	$ -	$ 52,619
Subtotal Operating Cost	**$ 75,412**	**$ -**	**$ 75,412**
DEPARTMENTAL EXPENDITURES	**$ 162,348**	**$ -**	**$ 162,348**
Disallowed Costs			
	$ -		
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Subtotal Cost Adjustments	**$ -**	**$ -**	**$ -**
FUNCTIONAL COST	**$ 162,348**	**$ -**	**$ 162,348**
First Allocation			
Incoming - All Others	$ 16,189	$ -	$ 16,189
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 178,537**		**$ 178,537**
Second Allocation			
Incoming - All Others	$ 912	$ -	$ 912
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ 912**		**$ 912**
TOTAL ALLOCATED	**$ 179,449**		**$ 179,449**

FM CONTROLS BUREAU (FMB8 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
FM Controls							
DISASTER MGMT DIVISION (FDB5 GP100)	0.064%	0.064%	$ 114		$ 114		$ 114
CITY AUDITOR (AU GP100)	0.205%	0.205%	$ 366		$ 366		$ 366
CITY CLERK (CC GP100)	0.158%	0.158%	$ 282		$ 282		$ 282
CITY MANAGER (CM GP100)	0.238%	0.238%	$ 425		$ 425		$ 425
CIVIL SERVICE (CS GP100)	0.231%	0.231%	$ 412		$ 412		$ 412
FIRE ADMIN (FDB1+FDEO)	0.163%	0.163%	$ 291		$ 291		$ 291
FM ADMIN (FMB1 GP100)	0.050%	0.050%	$ 89		$ 89		$ 89
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	1.525%	1.525%	$ 2,723		$ 2,723		$ 2,723
FM ACCOUNTING BUREAU (FMB2 GP100)	0.247%	0.247%	$ 441		$ 441		$ 441
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	0.036%	0.036%	$ 64		$ 64		$ 64
FM BUDGET MANAGEMENT (FMB3 GP100)	0.111%	0.111%	$ 198		$ 198		$ 198
FM CONTROLS BUREAU (FMB8 GP100)	0.033%	0.033%	$ 59		$ 59		$ 59
LAW (LW GP100)	0.225%	0.225%	$ 402		$ 402	$ 2	$ 404
LEGISLATIVE (LD GP100)	0.569%	0.569%	$ 1,016		$ 1,016	$ 5	$ 1,021
PUBLIC WORKS ADM (PWBO & PWDI GP100)	0.122%	0.122%	$ 218		$ 218	$ 1	$ 219
TECHNICAL SERVICES (TS IS385)	2.207%	2.207%	$ 3,941		$ 3,941	$ 21	$ 3,961
APAD EF320	0.578%	0.578%	$ 1,032		$ 1,032	$ 5	$ 1,037
APCI CP201 (CIP)	0.064%	0.064%	$ 114		$ 114	$ 1	$ 115
APCI EF320 (CIP)	0.428%	0.428%	$ 764		$ 764	$ 4	$ 768
APCI SR181 (CIP)	-0.001%	-0.001%	$ (2)		$ (2)	$ (0)	$ (2)
APOP EF320	1.254%	1.254%	$ 2,239		$ 2,239	$ 12	$ 2,251
APPA EF320	0.015%	0.015%	$ 27		$ 27	$ 0	$ 27
AU IS391	0.016%	0.016%	$ 29		$ 29	$ 0	$ 29
AU TF401	0.052%	0.052%	$ 93		$ 93	$ 0	$ 93
CCEL GP100	0.102%	0.102%	$ 182		$ 182	$ 1	$ 183
CM SR133	0.230%	0.230%	$ 411		$ 411	$ 2	$ 413
CM TF401	0.123%	0.123%	$ 220		$ 220	$ 1	$ 221
CM TF411	0.015%	0.015%	$ 27		$ 27	$ 0	$ 27
CMCI TF401 (CIP)	0.641%	0.641%	$ 1,144		$ 1,144	$ 6	$ 1,151
CP GP100	0.479%	0.479%	$ 855		$ 855	$ 5	$ 860
CP SR120	0.002%	0.002%	$ 4		$ 4	$ 0	$ 4
CSDD IS390	0.005%	0.005%	$ 9		$ 9	$ 0	$ 9
DCDP SR120	0.003%	0.003%	$ 5		$ 5	$ 0	$ 5
DVAD EF337	0.069%	0.069%	$ 123		$ 123	$ 1	$ 124
DVAD GP100	0.021%	0.021%	$ 37		$ 37	$ 0	$ 38
DVAD SA270	0.008%	0.008%	$ 14		$ 14	$ 0	$ 14

FM CONTROLS BUREAU (FMB8 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
DVAD SR135	0.036%	0.036%	$ 64		$ 64	$ 0	$ 65
DVAD SR137	0.004%	0.004%	$ 7		$ 7	$ 0	$ 7
DVAD SR150	0.069%	0.069%	$ 123		$ 123	$ 1	$ 124
DVBU EF337	0.752%	0.752%	$ 1,343		$ 1,343	$ 7	$ 1,350
DVBU SR137	0.046%	0.046%	$ 82		$ 82	$ 0	$ 83
DVHC SA270	0.507%	0.507%	$ 905		$ 905	$ 5	$ 910
DVHC SA277	0.387%	0.387%	$ 691		$ 691	$ 4	$ 695
DVHC SR135	0.185%	0.185%	$ 330		$ 330	$ 2	$ 332
DVHC SR149	0.004%	0.004%	$ 7		$ 7	$ 0	$ 7
DVHS SR135	0.024%	0.024%	$ 43		$ 43	$ 0	$ 43
DVNS EF337	0.141%	0.141%	$ 252		$ 252	$ 1	$ 253
DVNS GP100	0.368%	0.368%	$ 657		$ 657	$ 3	$ 661
DVNS SR137	0.015%	0.015%	$ 27		$ 27	$ 0	$ 27
DVNS SR150	0.750%	0.750%	$ 1,339		$ 1,339	$ 7	$ 1,346
DVPL EF337	0.332%	0.332%	$ 593		$ 593	$ 3	$ 596
DVPL GP100	0.001%	0.001%	$ 2		$ 2	$ 0	$ 2
DVPL SR120	0.008%	0.008%	$ 14		$ 14	$ 0	$ 14
DVPL SR137	0.030%	0.030%	$ 54		$ 54	$ 0	$ 54
DVRD SA270	0.119%	0.119%	$ 212		$ 212	$ 1	$ 214
DVRD SA277	0.341%	0.341%	$ 609		$ 609	$ 3	$ 612
FDB2 GP100	0.300%	0.300%	$ 536		$ 536	$ 3	$ 538
FDB2 SR131	0.067%	0.067%	$ 120		$ 120	$ 1	$ 120
FDB2 TF401	0.007%	0.007%	$ 12		$ 12	$ 0	$ 13
FDB3 GP100	0.594%	0.594%	$ 1,061		$ 1,061	$ 6	$ 1,066
FDB3 SR120	0.043%	0.043%	$ 77		$ 77	$ 0	$ 77
FDB4 CP201	0.001%	0.001%	$ 2		$ 2	$ 0	$ 2
FDB4 DS600	0.004%	0.004%	$ 7		$ 7	$ 0	$ 7
FDB4 GP100	5.018%	5.018%	$ 8,960		$ 8,960	$ 47	$ 9,007
FDB4 SR121	0.134%	0.134%	$ 239		$ 239	$ 1	$ 241
FDB4 TF401	0.839%	0.839%	$ 1,498		$ 1,498	$ 8	$ 1,506
FDB4 TF403	0.122%	0.122%	$ 218		$ 218	$ 1	$ 219
FDB5 SR120	0.006%	0.006%	$ 11		$ 11	$ 0	$ 11
FMB2 IS385	0.065%	0.065%	$ 116		$ 116	$ 1	$ 117
FMB2 IS390	0.007%	0.007%	$ 12		$ 12	$ 0	$ 13
FMB2 IS391	0.067%	0.067%	$ 120		$ 120	$ 1	$ 120
FMB2 SA270	0.001%	0.001%	$ 2		$ 2	$ 0	$ 2
FMB2 SR130	0.001%	0.001%	$ 2		$ 2	$ 0	$ 2
FMB2 SR135	0.004%	0.004%	$ 7		$ 7	$ 0	$ 7
FMB2 SR150	0.018%	0.018%	$ 32		$ 32	$ 0	$ 32

FM CONTROLS BUREAU (FMB8 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
FMB2 SR151	0.001%	0.001%	$ 2		$ 2	$ 0	$ 2
FMB3 IS391	0.041%	0.041%	$ 73		$ 73	$ 0	$ 74
FMB3 TF401	0.007%	0.007%	$ 12		$ 12	$ 0	$ 13
FMB4 EF301	0.191%	0.191%	$ 341		$ 341	$ 2	$ 343
FMB4 GP100	0.565%	0.565%	$ 1,009		$ 1,009	$ 5	$ 1,014
FMB5 GP100	0.109%	0.109%	$ 195		$ 195	$ 1	$ 196
FMB9 EF340	0.394%	0.394%	$ 703		$ 703	$ 4	$ 707
GOBS EF301	1.978%	1.978%	$ 3,532		$ 3,532	$ 19	$ 3,550
GOBS NX420	0.103%	0.103%	$ 184		$ 184	$ 1	$ 185
GOEC EF301	1.408%	1.408%	$ 2,514		$ 2,514	$ 13	$ 2,527
GOEL EF331	1.260%	1.260%	$ 2,250		$ 2,250	$ 12	$ 2,262
GOEO EF301	0.058%	0.058%	$ 104		$ 104	$ 1	$ 104
GOEO NX420	0.008%	0.008%	$ 14		$ 14	$ 0	$ 14
GOGS EF301	0.833%	0.833%	$ 1,487		$ 1,487	$ 8	$ 1,495
GOOP EF301	-0.316%	-0.316%	$ (564)		$ (564)	$ (3)	$ (567)
GOOP NX420	9.021%	9.022%	$ 16,107		$ 16,107	$ 85	$ 16,192
GOOP SR134	0.916%	0.916%	$ 1,635		$ 1,635	$ 9	$ 1,644
HA HR430	16.049%	16.050%	$ 28,655		$ 28,655	$ 151	$ 28,806
HECH GP100	0.088%	0.088%	$ 157		$ 157	$ 1	$ 158
HECH SR130	1.219%	1.219%	$ 2,176		$ 2,176	$ 11	$ 2,188
HEEH SR130	0.571%	0.571%	$ 1,020		$ 1,020	$ 5	$ 1,025
HEEH SR131	0.069%	0.069%	$ 123		$ 123	$ 1	$ 124
HEEO SR120	0.001%	0.001%	$ 2		$ 2	$ 0	$ 2
HEEO SR130	0.461%	0.461%	$ 823		$ 823	$ 4	$ 827
HEHA SR151	2.458%	2.458%	$ 4,389		$ 4,389	$ 23	$ 4,412
HEHS GP100	0.010%	0.010%	$ 18		$ 18	$ 0	$ 18
HEHS SR130	0.044%	0.044%	$ 79		$ 79	$ 0	$ 79
HEPH GP100	-0.001%	-0.001%	$ (2)		$ (2)	$ (0)	$ (2)
HEPH SR130	0.079%	0.079%	$ 141		$ 141	$ 1	$ 142
HEPR SR120	0.005%	0.005%	$ 9		$ 9	$ 0	$ 9
HEPR SR130	0.993%	0.993%	$ 1,773		$ 1,773	$ 9	$ 1,782
HEPY DS600	0.001%	0.001%	$ 2		$ 2	$ 0	$ 2
HEPY SR130	0.125%	0.125%	$ 223		$ 223	$ 1	$ 224
HREB IS391	0.001%	0.001%	$ 2		$ 2	$ 0	$ 2
HREO IS390	0.029%	0.029%	$ 52		$ 52	$ 0	$ 52
HREO IS391	0.112%	0.112%	$ 200		$ 200	$ 1	$ 201
HRLO IS391	0.005%	0.005%	$ 9		$ 9	$ 0	$ 9
HRPS IS390	0.016%	0.016%	$ 29		$ 29	$ 0	$ 29
HRPS IS391	0.127%	0.127%	$ 227		$ 227	$ 1	$ 228

FM CONTROLS BUREAU (FMB8 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
HRRM IS390	0.280%	0.280%	$ 500		$ 500	$ 3	$ 503
HRWD GP100	0.036%	0.036%	$ 64		$ 64	$ 0	$ 65
HRWD SR150	0.863%	0.863%	$ 1,541		$ 1,541	$ 8	$ 1,549
LS GP100	0.039%	0.039%	$ 70		$ 70	$ 0	$ 70
LS GP103	1.318%	1.318%	$ 2,353		$ 2,353	$ 12	$ 2,366
LS IS380	0.026%	0.026%	$ 46		$ 46	$ 0	$ 47
LS SR120	0.125%	0.125%	$ 223		$ 223	$ 1	$ 224
LWCC01 IS390	0.296%	0.296%	$ 528		$ 528	$ 3	$ 530
LWCC02 IS390	0.296%	0.296%	$ 528		$ 528	$ 3	$ 530
LWHR IS391	0.028%	0.028%	$ 50		$ 50	$ 0	$ 50
PD GP100	15.514%	15.515%	$ 27,700		$ 27,700	$ 146	$ 27,846
PDAD SR120	0.260%	0.260%	$ 464		$ 464	$ 2	$ 467
PDAD SR121	0.002%	0.002%	$ 4		$ 4	$ 0	$ 4
PDAD TF401	0.015%	0.015%	$ 27		$ 27	$ 0	$ 27
PDAD TF403	0.008%	0.008%	$ 14		$ 14	$ 0	$ 14
PDPT SR121	0.136%	0.136%	$ 243		$ 243	$ 1	$ 244
PDPT TF401	0.041%	0.041%	$ 73		$ 73	$ 0	$ 74
PDPT TF403	0.277%	0.277%	$ 495		$ 495	$ 3	$ 497
PDSU TF401	0.450%	0.450%	$ 803		$ 803	$ 4	$ 808
PRAC GP105	0.578%	0.578%	$ 1,032		$ 1,032	$ 5	$ 1,037
PRAC TF401	0.010%	0.010%	$ 18		$ 18	$ 0	$ 18
PRBS GP105	0.219%	0.219%	$ 391		$ 391	$ 2	$ 393
PRBS IS390	0.014%	0.014%	$ 25		$ 25	$ 0	$ 25
PRBS TF401	0.059%	0.059%	$ 105		$ 105	$ 1	$ 106
PRBS TF403	0.052%	0.052%	$ 93		$ 93	$ 0	$ 93
PRCI CP201 (CIP)	0.004%	0.004%	$ 7		$ 7	$ 0	$ 7
PRCI TF401 (CIP)	-0.002%	-0.002%	$ (4)		$ (4)	$ (0)	$ (4)
PRCI TF403 (CIP)	0.162%	0.162%	$ 289		$ 289	$ 2	$ 291
PRCR DS600	0.001%	0.001%	$ 2		$ 2	$ 0	$ 2
PRCR GP105	1.991%	1.991%	$ 3,555		$ 3,555	$ 19	$ 3,574
PRCR SR120	0.187%	0.187%	$ 334		$ 334	$ 2	$ 336
PRCR SR133	0.013%	0.013%	$ 23		$ 23	$ 0	$ 23
PRCR TF401	0.357%	0.357%	$ 637		$ 637	$ 3	$ 641
PREO GP105	0.017%	0.017%	$ 30		$ 30	$ 0	$ 31
PREO TF401	0.008%	0.008%	$ 14		$ 14	$ 0	$ 14
PREO TF403	0.008%	0.008%	$ 14		$ 14	$ 0	$ 14
PRMB TF401	0.066%	0.066%	$ 118		$ 118	$ 1	$ 118
PRMB TF403	0.266%	0.266%	$ 475		$ 475	$ 3	$ 477
PRMB TF411	0.076%	0.076%	$ 136		$ 136	$ 1	$ 136

FM CONTROLS BUREAU (FMB8 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PRMD DS600	0.001%	0.001%	$ 2		$ 2	$ 0	$ 2
PRMD GP105	0.590%	0.590%	$ 1,053		$ 1,053	$ 6	$ 1,059
PRMD SR120	0.047%	0.047%	$ 84		$ 84	$ 0	$ 84
PRMD SR182 (CIP)	0.001%	0.001%	$ 2		$ 2	$ 0	$ 2
PRMD TF401	0.391%	0.391%	$ 698		$ 698	$ 4	$ 702
PRMD TF403	0.532%	0.532%	$ 950		$ 950	$ 5	$ 955
PRMD TF411	0.107%	0.107%	$ 191		$ 191	$ 1	$ 192
PWAM GP100	0.103%	0.103%	$ 184		$ 184	$ 1	$ 185
PWAM IS380	0.004%	0.004%	$ 7		$ 7	$ 0	$ 7
PWAM SR132	0.178%	0.178%	$ 318		$ 318	$ 2	$ 319
PWAM SR136	0.012%	0.012%	$ 21		$ 21	$ 0	$ 22
PWAM TF401	0.133%	0.133%	$ 237		$ 237	$ 1	$ 239
PWAM TF403	0.009%	0.009%	$ 16		$ 16	$ 0	$ 16
PWAM TF410 (CIP)	0.001%	0.001%	$ 2		$ 2	$ 0	$ 2
PWAM TF411	0.005%	0.005%	$ 9		$ 9	$ 0	$ 9
PWBO CP201 (CIP)	0.050%	0.050%	$ 89		$ 89	$ 0	$ 90
PWCI CP201 (CIP)	0.658%	0.658%	$ 1,175		$ 1,175	$ 6	$ 1,181
PWCI CP209 (CIP)	0.211%	0.211%	$ 377		$ 377	$ 2	$ 379
PWCI EF320 (CIP)	0.001%	0.001%	$ 2		$ 2	$ 0	$ 2
PWCI IS380 (CIP)	0.042%	0.042%	$ 75		$ 75	$ 0	$ 75
PWCI IS386 (CIP)	-0.002%	-0.002%	$ (4)		$ (4)	$ (0)	$ (4)
PWCI SR181 (CIP)	0.316%	0.316%	$ 564		$ 564	$ 3	$ 567
PWCI SR182 (CIP)	0.496%	0.496%	$ 886		$ 886	$ 5	$ 890
PWCI TF401 (CIP)	0.018%	0.018%	$ 32		$ 32	$ 0	$ 32
PWCI TF410 (CIP)	0.019%	0.019%	$ 34		$ 34	$ 0	$ 34
PWDI CP201 (CIP)	0.008%	0.008%	$ 14		$ 14	$ 0	$ 14
PWEN CP201 (CIP)	0.432%	0.432%	$ 771		$ 771	$ 4	$ 775
PWEN DS600	0.051%	0.051%	$ 91		$ 91	$ 0	$ 92
PWEN GP100	0.543%	0.543%	$ 970		$ 970	$ 5	$ 975
PWEN IS380	0.018%	0.018%	$ 32		$ 32	$ 0	$ 32
PWEN SR120	0.005%	0.005%	$ 9		$ 9	$ 0	$ 9
PWEN SR182 (CIP)	0.005%	0.005%	$ 9		$ 9	$ 0	$ 9
PWEN TF401	0.003%	0.003%	$ 5		$ 5	$ 0	$ 5
PWEN TF411	0.185%	0.185%	$ 330		$ 330	$ 2	$ 332
PWEV EF330	2.307%	2.307%	$ 4,119		$ 4,119	$ 22	$ 4,141
PWEV GP100	0.799%	0.799%	$ 1,427		$ 1,427	$ 8	$ 1,434
PWEV TF401	0.032%	0.032%	$ 57		$ 57	$ 0	$ 57
PWFS EF340	0.036%	0.036%	$ 64		$ 64	$ 0	$ 65
PWPS GP100	1.066%	1.066%	$ 1,903		$ 1,903	$ 10	$ 1,913

FM CONTROLS BUREAU (FMB8 GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PWPS IS380	0.463%	0.463%	$ 827		$ 827	$ 4	$ 831
PWPS TF401	0.019%	0.019%	$ 34		$ 34	$ 0	$ 34
PWPS TF411	0.013%	0.013%	$ 23		$ 23	$ 0	$ 23
TSCS SR133	0.003%	0.003%	$ 6		$ 6	$ 0	$ 6
WATER DEPT EF 310	4.365%	4.365%	$ 7,794		$ 7,794	$ 41	$ 7,835
WATER/SEWER DEPT EF 311	0.879%	0.879%	$ 1,569		$ 1,569	$ 8	$ 1,578
Total	**100%**	**100.000%**	**$ 178,537**	**$ -**	**$ 178,537**	**$ 912**	**$ 179,449**

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

Source of Allocation: **Financial Management**

ALLOCATION SUMMARY

FM CONTROLS BUREAU (FMB8 GP100)

	FM Controls	Total
DISASTER MGMT DIVISION (FDB5 GP100)	$ 114	$ 114
CITY AUDITOR (AU GP100)	$ 366	$ 366
CITY CLERK (CC GP100)	$ 282	$ 282
CITY MANAGER (CM GP100)	$ 425	$ 425
CIVIL SERVICE (CS GP100)	$ 412	$ 412
FIRE ADMIN (FDB1+FDEO)	$ 291	$ 291
FM ADMIN (FMB1 GP100)	$ 89	$ 89
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 2,723	$ 2,723
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 441	$ 441
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 64	$ 64
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 198	$ 198
FM CONTROLS BUREAU (FMB8 GP100)	$ 59	$ 59
LAW (LW GP100)	$ 404	$ 404
LEGISLATIVE (LD GP100)	$ 1,021	$ 1,021
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 219	$ 219
TECHNICAL SERVICES (TS IS385)	$ 3,961	$ 3,961
APAD EF320	$ 1,037	$ 1,037
APCI CP201 (CIP)	$ 115	$ 115
APCI EF320 (CIP)	$ 768	$ 768
APCI SR181 (CIP)	$ (2)	$ (2)
APOP EF320	$ 2,251	$ 2,251
APPA EF320	$ 27	$ 27
AU IS391	$ 29	$ 29
AU TF401	$ 93	$ 93
CCEL GP100	$ 183	$ 183
CM SR133	$ 413	$ 413
CM TF401	$ 221	$ 221
CM TF411	$ 27	$ 27
CMCI TF401 (CIP)	$ 1,151	$ 1,151

ALLOCATION SUMMARY

FM CONTROLS BUREAU (FMB8 GP100)

	FM Controls	Total
CP GP100	$ 860	$ 860
CP SR120	$ 4	$ 4
CSDD IS390	$ 9	$ 9
DCDP SR120	$ 5	$ 5
DVAD EF337	$ 124	$ 124
DVAD GP100	$ 38	$ 38
DVAD SA270	$ 14	$ 14
DVAD SR135	$ 65	$ 65
DVAD SR137	$ 7	$ 7
DVAD SR150	$ 124	$ 124
DVBU EF337	$ 1,350	$ 1,350
DVBU SR137	$ 83	$ 83
DVHC SA270	$ 910	$ 910
DVHC SA277	$ 695	$ 695
DVHC SR135	$ 332	$ 332
DVHC SR149	$ 7	$ 7
DVHS SR135	$ 43	$ 43
DVNS EF337	$ 253	$ 253
DVNS GP100	$ 661	$ 661
DVNS SR137	$ 27	$ 27
DVNS SR150	$ 1,346	$ 1,346
DVPL EF337	$ 596	$ 596
DVPL GP100	$ 2	$ 2
DVPL SR120	$ 14	$ 14
DVPL SR137	$ 54	$ 54
DVRD SA270	$ 214	$ 214
DVRD SA277	$ 612	$ 612
FDB2 GP100	$ 538	$ 538
FDB2 SR131	$ 120	$ 120

ALLOCATION SUMMARY

FM CONTROLS BUREAU (FMB8 GP100)

	FM Controls	Total
FDB2 TF401	$ 13	$ 13
FDB3 GP100	$ 1,066	$ 1,066
FDB3 SR120	$ 77	$ 77
FDB4 CP201	$ 2	$ 2
FDB4 DS600	$ 7	$ 7
FDB4 GP100	$ 9,007	$ 9,007
FDB4 SR121	$ 241	$ 241
FDB4 TF401	$ 1,506	$ 1,506
FDB4 TF403	$ 219	$ 219
FDB5 SR120	$ 11	$ 11
FMB2 IS385	$ 117	$ 117
FMB2 IS390	$ 13	$ 13
FMB2 IS391	$ 120	$ 120
FMB2 SA270	$ 2	$ 2
FMB2 SR130	$ 2	$ 2
FMB2 SR135	$ 7	$ 7
FMB2 SR150	$ 32	$ 32
FMB2 SR151	$ 2	$ 2
FMB3 IS391	$ 74	$ 74
FMB3 TF401	$ 13	$ 13
FMB4 EF301	$ 343	$ 343
FMB4 GP100	$ 1,014	$ 1,014
FMB5 GP100	$ 196	$ 196
FMB9 EF340	$ 707	$ 707
GOBS EF301	$ 3,550	$ 3,550
GOBS NX420	$ 185	$ 185
GOEC EF301	$ 2,527	$ 2,527
GOEL EF331	$ 2,262	$ 2,262
GOEO EF301	$ 104	$ 104

ALLOCATION SUMMARY

FM CONTROLS BUREAU (FMB8 GP100)

	FM Controls	Total
GOEO NX420	$ 14	$ 14
GOGS EF301	$ 1,495	$ 1,495
GOOP EF301	$ (567)	$ (567)
GOOP NX420	$ 16,192	$ 16,192
GOOP SR134	$ 1,644	$ 1,644
HA HR430	$ 28,806	$ 28,806
HECH GP100	$ 158	$ 158
HECH SR130	$ 2,188	$ 2,188
HEEH SR130	$ 1,025	$ 1,025
HEEH SR131	$ 124	$ 124
HEEO SR120	$ 2	$ 2
HEEO SR130	$ 827	$ 827
HEHA SR151	$ 4,412	$ 4,412
HEHS GP100	$ 18	$ 18
HEHS SR130	$ 79	$ 79
HEPH GP100	$ (2)	$ (2)
HEPH SR130	$ 142	$ 142
HEPR SR120	$ 9	$ 9
HEPR SR130	$ 1,782	$ 1,782
HEPY DS600	$ 2	$ 2
HEPY SR130	$ 224	$ 224
HREB IS391	$ 2	$ 2
HREO IS390	$ 52	$ 52
HREO IS391	$ 201	$ 201
HRLO IS391	$ 9	$ 9
HRPS IS390	$ 29	$ 29
HRPS IS391	$ 228	$ 228
HRRM IS390	$ 503	$ 503
HRWD GP100	$ 65	$ 65

ALLOCATION SUMMARY

FM CONTROLS BUREAU (FMB8 GP100)

	FM Controls	Total
HRWD SR150	$ 1,549	$ 1,549
LS GP100	$ 70	$ 70
LS GP103	$ 2,366	$ 2,366
LS IS380	$ 47	$ 47
LS SR120	$ 224	$ 224
LWCC01 IS390	$ 530	$ 530
LWCC02 IS390	$ 530	$ 530
LWHR IS391	$ 50	$ 50
PD GP100	$ 27,846	$ 27,846
PDAD SR120	$ 467	$ 467
PDAD SR121	$ 4	$ 4
PDAD TF401	$ 27	$ 27
PDAD TF403	$ 14	$ 14
PDPT SR121	$ 244	$ 244
PDPT TF401	$ 74	$ 74
PDPT TF403	$ 497	$ 497
PDSU TF401	$ 808	$ 808
PRAC GP105	$ 1,037	$ 1,037
PRAC TF401	$ 18	$ 18
PRBS GP105	$ 393	$ 393
PRBS IS390	$ 25	$ 25
PRBS TF401	$ 106	$ 106
PRBS TF403	$ 93	$ 93
PRCI CP201 (CIP)	$ 7	$ 7
PRCI TF401 (CIP)	$ (4)	$ (4)
PRCI TF403 (CIP)	$ 291	$ 291
PRCR DS600	$ 2	$ 2
PRCR GP105	$ 3,574	$ 3,574
PRCR SR120	$ 336	$ 336

ALLOCATION SUMMARY

FM CONTROLS BUREAU (FMB8 GP100)

	FM Controls	Total
PRCR SR133	$ 23	$ 23
PRCR TF401	$ 641	$ 641
PREO GP105	$ 31	$ 31
PREO TF401	$ 14	$ 14
PREO TF403	$ 14	$ 14
PRMB TF401	$ 118	$ 118
PRMB TF403	$ 477	$ 477
PRMB TF411	$ 136	$ 136
PRMD DS600	$ 2	$ 2
PRMD GP105	$ 1,059	$ 1,059
PRMD SR120	$ 84	$ 84
PRMD SR182 (CIP)	$ 2	$ 2
PRMD TF401	$ 702	$ 702
PRMD TF403	$ 955	$ 955
PRMD TF411	$ 192	$ 192
PWAM GP100	$ 185	$ 185
PWAM IS380	$ 7	$ 7
PWAM SR132	$ 319	$ 319
PWAM SR136	$ 22	$ 22
PWAM TF401	$ 239	$ 239
PWAM TF403	$ 16	$ 16
PWAM TF410 (CIP)	$ 2	$ 2
PWAM TF411	$ 9	$ 9
PWBO CP201 (CIP)	$ 90	$ 90
PWCI CP201 (CIP)	$ 1,181	$ 1,181
PWCI CP209 (CIP)	$ 379	$ 379
PWCI EF320 (CIP)	$ 2	$ 2
PWCI IS380 (CIP)	$ 75	$ 75
PWCI IS386 (CIP)	$ (4)	$ (4)

ALLOCATION SUMMARY

FM CONTROLS BUREAU (FMB8 GP100)

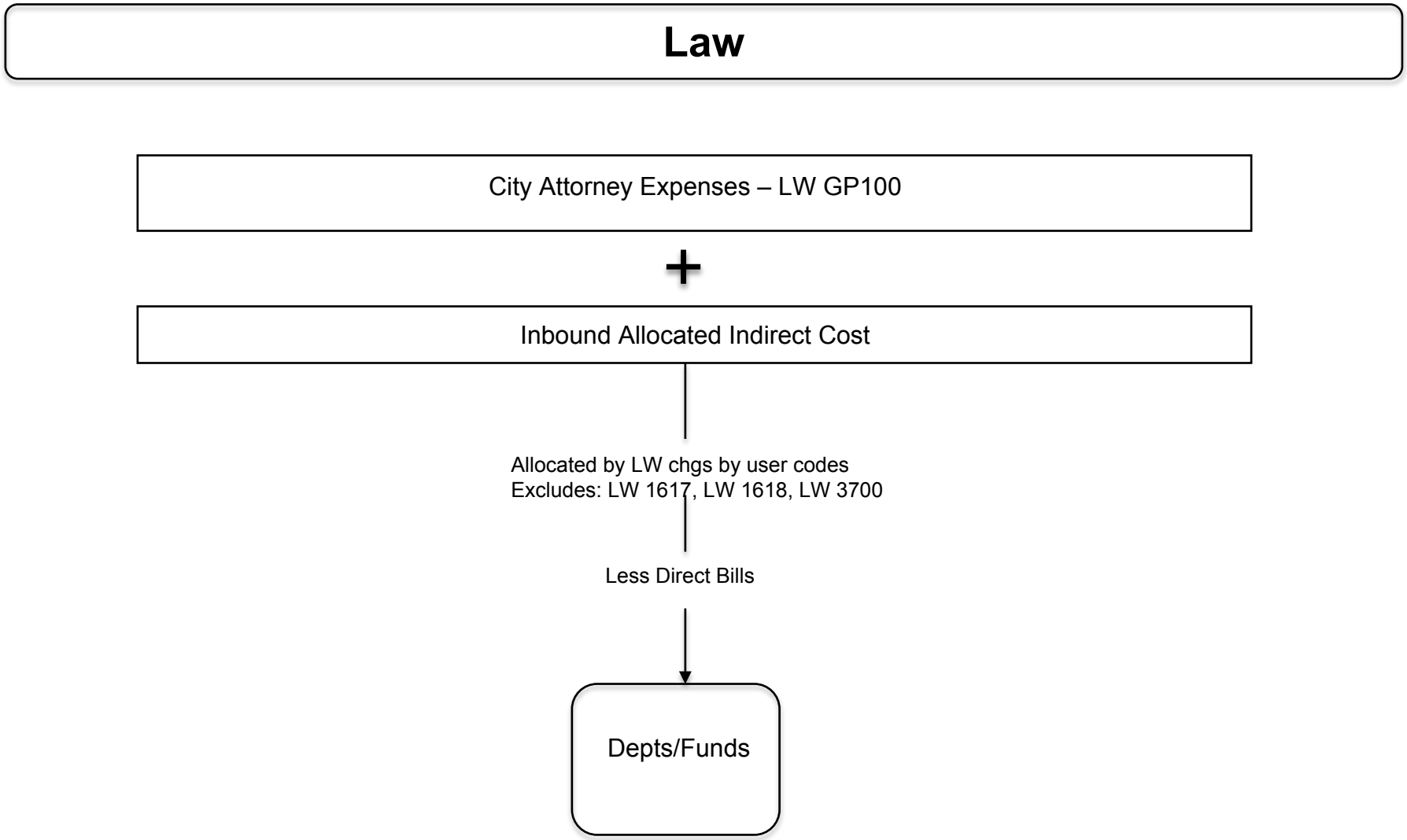
	FM Controls	Total
PWCI SR181 (CIP)	$ 567	$ 567
PWCI SR182 (CIP)	$ 890	$ 890
PWCI TF401 (CIP)	$ 32	$ 32
PWCI TF410 (CIP)	$ 34	$ 34
PWDI CP201 (CIP)	$ 14	$ 14
PWEN CP201 (CIP)	$ 775	$ 775
PWEN DS600	$ 92	$ 92
PWEN GP100	$ 975	$ 975
PWEN IS380	$ 32	$ 32
PWEN SR120	$ 9	$ 9
PWEN SR182 (CIP)	$ 9	$ 9
PWEN TF401	$ 5	$ 5
PWEN TF411	$ 332	$ 332
PWEV EF330	$ 4,141	$ 4,141
PWEV GP100	$ 1,434	$ 1,434
PWEV TF401	$ 57	$ 57
PWFS EF340	$ 65	$ 65
PWPS GP100	$ 1,913	$ 1,913
PWPS IS380	$ 831	$ 831
PWPS TF401	$ 34	$ 34
PWPS TF411	$ 23	$ 23
TSCS SR133	$ 6	$ 6
WATER DEPT EF 310	$ 7,835	$ 7,835
WATER/SEWER DEPT EF 311	$ 1,578	$ 1,578
Total	**$ 179,449**	**$ 179,449**

(16) Law

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

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

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


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

(16.1) Law Detail Reports

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

COSTS TO BE ALLOCATED

LAW (LW GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 2,957,328		$ 2,957,328
Total Deductions	$ -		$ -
Incoming Costs			
DISASTER MGMT DIVISION (FDB5 GP100)	$ 4,162	$ 815	$ 4,977
CIVIC CENTER AND ECOC COSTS	$ 153,356	$ -	$ 153,356
CITY AUDITOR (AU GP100)	$ 1,511	$ 20	$ 1,531
CITY CLERK (CC GP100)	$ 4,953	$ 83	$ 5,035
CITY MANAGER (CM GP100)	$ 1,745	$ 59	$ 1,805
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 3,903	$ 809	$ 4,712
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 16,169	$ 309	$ 16,478
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 3,842	$ 46	$ 3,888
FM CONTROLS BUREAU (FMB8 GP100)	$ 402	$ 2	$ 404
LEGISLATIVE (LD GP100)		$ 14,128	$ 14,128
TECHNICAL SERVICES (TS IS385)		$ 1,799	$ 1,799
Total Incoming Costs	**$ 190,043**	**$ 18,070**	**$ 208,113**
Revenue	$ (1,402)		
Total Cost Adjustments	**$ (1,402)**		**$ (1,402)**
Total Costs to be Allocated	**$ 3,145,968**	**$ 18,070**	**$ 3,164,039**

DEPARTMENTAL EXPENSE DETAIL

LAW (LW GP100)

Expense Type	$	General Admin	Gen Admin & Law
Personnel			
Salaries & Benefits	$ 2,891,854	$ -	$ 2,891,854
Subtotal Personnel Cost	**$ 2,891,854**	**$ -**	**$ 2,891,854**
Operating Services & Supplies			
Materials, Supplies, & Services	$ 223,410	$ -	$ 223,410
Internal Support	$ (157,936)	$ -	$ (157,936)
Subtotal Operating Cost	**$ 65,474**	**$ -**	**$ 65,474**
DEPARTMENTAL EXPENDITURES	**$ 2,957,328**	**$ -**	**$ 2,957,328**
Disallowed Costs			
	$ -		
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Revenue	$ (1,402)		$ (1,402)
Subtotal Cost Adjustments	**$ (1,402)**	**$ -**	**$ (1,402)**
FUNCTIONAL COST	**$ 2,955,926**	**$ -**	**$ 2,955,926**
First Allocation			
Incoming - All Others	$ 190,043	$ -	$ 190,043
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 3,145,968**		**$ 3,145,968**
Second Allocation			
Incoming - All Others	$ 18,070	$ -	$ 18,070
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ 18,070**		**$ 18,070**
TOTAL ALLOCATED	**$ 3,164,039**		**$ 3,164,039**

LAW (LW GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Gen Admin & Law							
CITY AUDITOR (AU GP100)	1,692.01	0.071%	$ 2,221		$ 2,221		$ 2,221
CITY CLERK (CC GP100)	12,167.16	0.508%	$ 15,972		$ 15,972		$ 15,972
CITY MANAGER (CM GP100)	42,610.92	1.778%	$ 55,935		$ 55,935		$ 55,935
CIVIL SERVICE (CS GP100)	4,822.19	0.201%	$ 6,330		$ 6,330		$ 6,330
FIRE ADMIN (FDB1+FDEO)	12,486.37	0.521%	$ 16,391		$ 16,391		$ 16,391
FM ADMIN (FMB1 GP100)	48,105.68	2.007%	$ 63,148		$ 63,148		$ 63,148
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	59,495.52	2.483%	$ 78,099		$ 78,099		$ 78,099
FM ACCOUNTING BUREAU (FMB2 GP100)	1,950.00	0.081%	$ 2,560		$ 2,560		$ 2,560
FM BUDGET MANAGEMENT (FMB3 GP100)	88.54	0.004%	$ 116		$ 116		$ 116
LEGISLATIVE (LD GP100)	52,106.92	2.174%	$ 68,400		$ 68,400	$ 425	$ 68,826
PUBLIC WORKS ADM (PWBO & PWDI GP100)	174,659.17	7.288%	$ 229,273		$ 229,273	$ 1,426	$ 230,699
TECHNICAL SERVICES (TS IS385)	28,332.16	1.182%	$ 37,191		$ 37,191	$ 231	$ 37,423
APOP EF320	24,576.54	1.025%	$ 32,261		$ 32,261	$ 201	$ 32,462
CCEL GP100	1,880.46	0.078%	$ 2,468		$ 2,468	$ 15	$ 2,484
CP GP100	6,248.77	0.261%	$ 8,203		$ 8,203	$ 51	$ 8,254
DVAD GP100	1,471.37	0.061%	$ 1,931		$ 1,931	$ 12	$ 1,943
DVBU EF337	102,210.06	4.265%	$ 134,170		$ 134,170	$ 835	$ 135,005
DVHS SR135	5,933.96	0.248%	$ 7,789		$ 7,789	$ 48	$ 7,838
DVNS SR150	173.92	0.007%	$ 228		$ 228	$ 1	$ 230
DVPL EF337	102,210.06	4.265%	$ 134,170		$ 134,170	$ 835	$ 135,005
DVRD SA270	49,327.38	2.058%	$ 64,751		$ 64,751	$ 403	$ 65,154
FMB4 GP100	116,117.13	4.845%	$ 152,426		$ 152,426	$ 948	$ 153,374
FMB5 GP100	480.26	0.020%	$ 630		$ 630	$ 4	$ 634
GOEL EF331	5,135.02	0.214%	$ 6,741		$ 6,741	$ 42	$ 6,783
GOOP EF301	17,789.94	0.742%	$ 23,353		$ 23,353	$ 145	$ 23,498
GOOP NX420	2,014.87	0.084%	$ 2,645		$ 2,645	$ 16	$ 2,661
HA HR430	1,242,408.81	51.841%	$ 1,630,896	$ 1,547,184	$ 83,712	$ 10,144	$ 93,856
HEEH SR130	1,233.22	0.051%	$ 1,619		$ 1,619	$ 10	$ 1,629
HEEO SR130	33,102.33	1.381%	$ 43,453		$ 43,453	$ 270	$ 43,723
HEHA SR151	5,629.25	0.235%	$ 7,389		$ 7,389	$ 46	$ 7,435
HEPH SR130	7,715.28	0.322%	$ 10,128		$ 10,128	$ 63	$ 10,191
HREB IS391	3,946.97	0.165%	$ 5,181		$ 5,181	$ 32	$ 5,213
HRWD SR150	14,403.09	0.601%	$ 18,907		$ 18,907	$ 118	$ 19,024
LS GP103	8,084.30	0.337%	$ 10,612		$ 10,612	$ 66	$ 10,678
PD GP100	42,263.50	1.763%	$ 55,479		$ 55,479	$ 345	$ 55,824
PRAC GP105	6,646.74	0.277%	$ 8,725		$ 8,725	$ 54	$ 8,779
PRBS GP105	52,040.14	2.171%	$ 68,312		$ 68,312	$ 425	$ 68,737
PRSE SR133	4,356.30	0.182%	$ 5,718		$ 5,718	$ 36	$ 5,754
PWAM GP100	529.51	0.022%	$ 695		$ 695	$ 4	$ 699
PWAM TF401	28,503.00	1.189%	$ 37,416		$ 37,416	$ 233	$ 37,648
PWEV EF330	10,493.14	0.438%	$ 13,774		$ 13,774	$ 86	$ 13,860
PWFS EF340	403.83	0.017%	$ 530		$ 530	$ 3	$ 533
PWPS GP100	9,569.24	0.399%	$ 12,561		$ 12,561	$ 78	$ 12,640
WATER DEPT EF 310	51,169.04	2.135%	$ 67,169	$ 67,752	$ (583)	$ 418	$ (166)
Total	**2,396,584.07**	**100.000%**	**$ 3,145,968**	**$ 1,614,937**	**$ 1,531,032**	**$ 18,070**	**$ 1,549,102**

Allocation Basis: **Personal Service Costs per Dept / Program (User Code)**

Source of Allocation: **FY 14 Expenditure Report - Law Service Costs**

ALLOCATION SUMMARY

LAW (LW GP100)

	Gen Admin & Law	Total
CITY AUDITOR (AU GP100)	$ 2,221	$ 2,221
CITY CLERK (CC GP100)	$ 15,972	$ 15,972
CITY MANAGER (CM GP100)	$ 55,935	$ 55,935
CIVIL SERVICE (CS GP100)	$ 6,330	$ 6,330
FIRE ADMIN (FDB1+FDEO)	$ 16,391	$ 16,391
FM ADMIN (FMB1 GP100)	$ 63,148	$ 63,148
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 78,099	$ 78,099
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 2,560	$ 2,560
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 116	$ 116
LEGISLATIVE (LD GP100)	$ 68,826	$ 68,826
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 230,699	$ 230,699
TECHNICAL SERVICES (TS IS385)	$ 37,423	$ 37,423
APOP EF320	$ 32,462	$ 32,462
CCEL GP100	$ 2,484	$ 2,484
CP GP100	$ 8,254	$ 8,254
DVAD GP100	$ 1,943	$ 1,943
DVBU EF337	$ 135,005	$ 135,005
DVHS SR135	$ 7,838	$ 7,838
DVNS SR150	$ 230	$ 230
DVPL EF337	$ 135,005	$ 135,005
DVRD SA270	$ 65,154	$ 65,154
FMB4 GP100	$ 153,374	$ 153,374
FMB5 GP100	$ 634	$ 634
GOEL EF331	$ 6,783	$ 6,783
GOOP EF301	$ 23,498	$ 23,498
GOOP NX420	$ 2,661	$ 2,661
HA HR430	$ 93,856	$ 93,856
HEEH SR130	$ 1,629	$ 1,629
HEEO SR130	$ 43,723	$ 43,723
HEHA SR151	$ 7,435	$ 7,435

ALLOCATION SUMMARY

LAW (LW GP100)

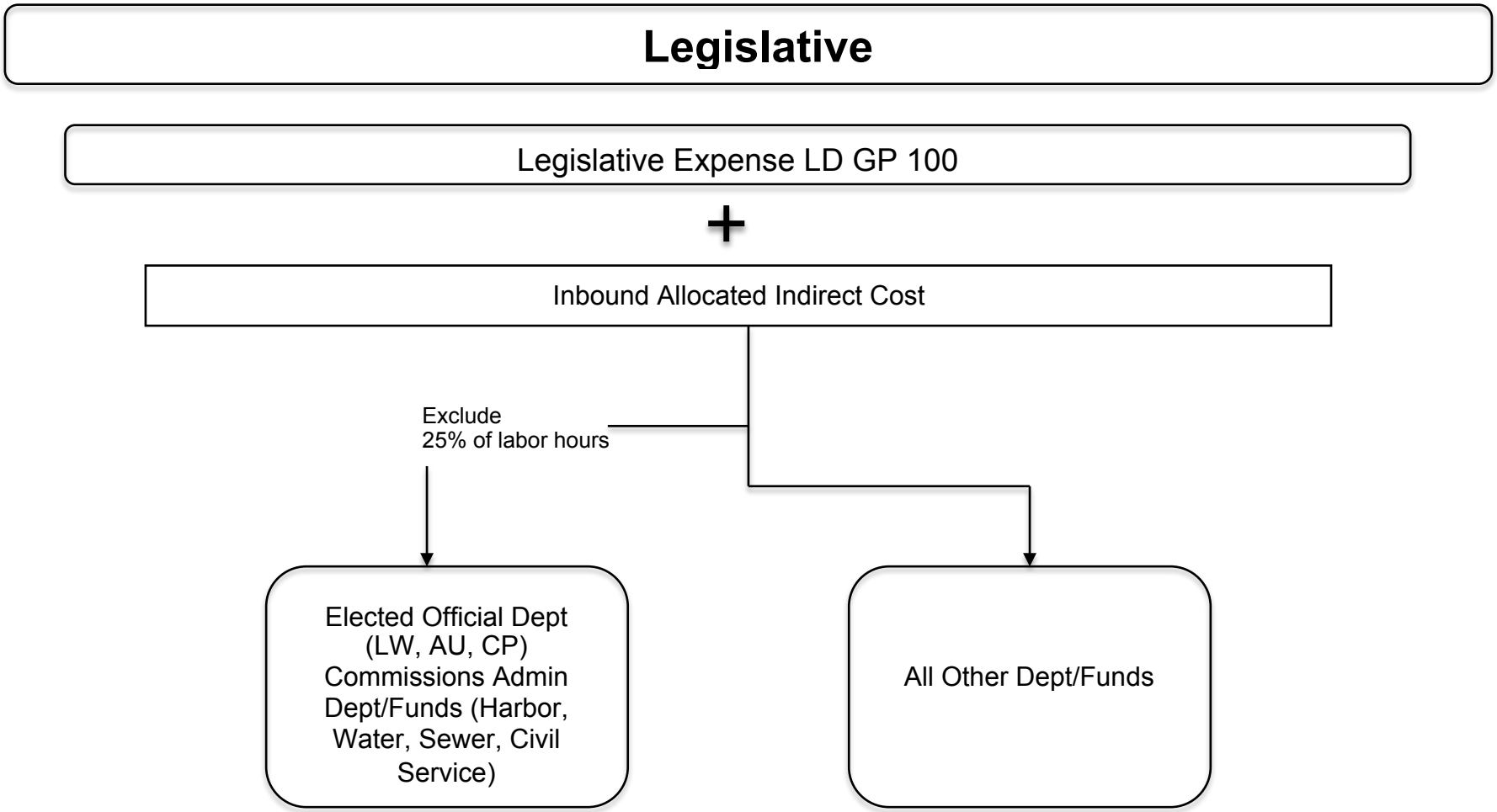
	Gen Admin & Law	Total
HEPH SR130	$ 10,191	$ 10,191
HREB IS391	$ 5,213	$ 5,213
HRWD SR150	$ 19,024	$ 19,024
LS GP103	$ 10,678	$ 10,678
PD GP100	$ 55,824	$ 55,824
PRAC GP105	$ 8,779	$ 8,779
PRBS GP105	$ 68,737	$ 68,737
PRSE SR133	$ 5,754	$ 5,754
PWAM GP100	$ 699	$ 699
PWAM TF401	$ 37,648	$ 37,648
PWEV EF330	$ 13,860	$ 13,860
PWFS EF340	$ 533	$ 533
PWPS GP100	$ 12,640	$ 12,640
WATER DEPT EF 310	$ (166)	$ (166)
Total	**$ 1,549,102**	**$ 1,549,102**

(17) Legislative

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

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

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


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

(17.1) Legislative Detail Reports

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

COSTS TO BE ALLOCATED

LEGISLATIVE (LD GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 4,366,430		$ 4,366,430
Total Deductions	$ -		$ -
Incoming Costs			
DISASTER MGMT DIVISION (FDB5 GP100)	$ 10,287	$ 2,013	$ 12,300
CIVIC CENTER AND ECOC COSTS	$ 284,177	$ -	$ 284,177
CITY AUDITOR (AU GP100)	$ 4,293	$ 58	$ 4,351
CITY CLERK (CC GP100)	$ 1,190,879	$ 17,289	$ 1,208,168
CITY MANAGER (CM GP100)	$ 19,850	$ 677	$ 20,527
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 1,816	$ 376	$ 2,192
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 10,983	$ 210	$ 11,193
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 10,924	$ 132	$ 11,056
FM CONTROLS BUREAU (FMB8 GP100)	$ 1,016	$ 5	$ 1,021
LAW (LW GP100)	$ 68,400	$ 425	$ 68,826
LEGISLATIVE (LD GP100)		$ 53,561	$ 53,561
TECHNICAL SERVICES (TS IS385)		$ 537	$ 537
Total Incoming Costs	**$ 1,602,625**	**$ 75,284**	**$ 1,677,909**
Total Cost Adjustments	**$ -**		**$ -**
Total Costs to be Allocated	**$ 5,969,056**	**$ 75,284**	**$ 6,044,340**

DEPARTMENTAL EXPENSE DETAIL

LEGISLATIVE (LD GP100)

Expense Type	$	General Admin	Council Support
Personnel			
Salaries & Benefits	$ 4,082,699	$ -	$ 4,082,699
Subtotal Personnel Cost	**$ 4,082,699**	**$ -**	**$ 4,082,699**
Operating Services & Supplies			
Materials, Supplies & Services	$ 87,199	$ -	$ 87,199
Internal Support	$ 196,532	$ -	$ 196,532
Subtotal Operating Cost	**$ 283,732**	**$ -**	**$ 283,732**
DEPARTMENTAL EXPENDITURES	**$ 4,366,430**	**$ -**	**$ 4,366,430**
Disallowed Costs			
	$ -		
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Subtotal Cost Adjustments	**$ -**	**$ -**	**$ -**
FUNCTIONAL COST	**$ 4,366,430**	**$ -**	**$ 4,366,430**
First Allocation			
Incoming - All Others	$ 1,602,625	$ -	$ 1,602,625
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 5,969,056**		**$ 5,969,056**
Second Allocation			
Incoming - All Others	$ 75,284	$ -	$ 75,284
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ 75,284**		**$ 75,284**
TOTAL ALLOCATED	**$ 6,044,340**		**$ 6,044,340**

LEGISLATIVE (LD GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Council Support							
DISASTER MGMT DIVISION (FDB5 GP100)	6,697.50	0.069%	$ 4,135		$ 4,135		$ 4,135
CITY AUDITOR (AU GP100)	14,401.43	0.149%	$ 8,891		$ 8,891		$ 8,891
CITY CLERK (CC GP100)	21,191.60	0.219%	$ 13,083		$ 13,083		$ 13,083
CITY MANAGER (CM GP100)	27,932.10	0.289%	$ 17,244		$ 17,244		$ 17,244
CIVIL SERVICE (CS GP100)	18,442.50	0.191%	$ 11,385		$ 11,385		$ 11,385
FIRE ADMIN (FDB1+FDEO)	25,713.50	0.266%	$ 15,874		$ 15,874		$ 15,874
FM ADMIN (FMB1 GP100)	7,705.60	0.080%	$ 4,757		$ 4,757		$ 4,757
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	169,096.12	1.749%	$ 104,392		$ 104,392		$ 104,392
FM ACCOUNTING BUREAU (FMB2 GP100)	33,433.50	0.346%	$ 20,640		$ 20,640		$ 20,640
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	3,377.00	0.035%	$ 2,085		$ 2,085		$ 2,085
FM BUDGET MANAGEMENT (FMB3 GP100)	13,479.75	0.139%	$ 8,322		$ 8,322		$ 8,322
FM CONTROLS BUREAU (FMB8 GP100)	683.50	0.007%	$ 422		$ 422		$ 422
LAW (LW GP100)	22,884.53	0.237%	$ 14,128		$ 14,128		$ 14,128
LEGISLATIVE (LD GP100)	86,759.80	0.897%	$ 53,561		$ 53,561		$ 53,561
PUBLIC WORKS ADM (PWBO & PWDI GP100)	18,483.75	0.191%	$ 11,411		$ 11,411	$ 151	$ 11,562
PW ENGR ADMIN (PWENAD)	3,301.20	0.034%	$ 2,038		$ 2,038	$ 27	$ 2,065
TECHNICAL SERVICES (TS IS385)	279,140.20	2.887%	$ 172,327		$ 172,327	$ 2,280	$ 174,607
APAD EF320	38,592.05	0.399%	$ 23,825		$ 23,825	$ 315	$ 24,140
APCI CP201 (CIP)	9,178.00	0.095%	$ 5,666		$ 5,666	$ 75	$ 5,741
APOP EF320	138,819.30	1.436%	$ 85,700		$ 85,700	$ 1,134	$ 86,834
APPA EF320	3,599.20	0.037%	$ 2,222		$ 2,222	$ 29	$ 2,251
AU IS391	1,866.98	0.019%	$ 1,153		$ 1,153	$ 15	$ 1,168
AU NX420	0.15	0.000%	$ 0		$ 0	$ 0	$ 0
AU TF401	5,392.20	0.056%	$ 3,329		$ 3,329	$ 44	$ 3,373
CCEL GP100	25,773.35	0.267%	$ 15,911		$ 15,911	$ 211	$ 16,122
CM SR133	9,367.10	0.097%	$ 5,783		$ 5,783	$ 77	$ 5,859
CM TF401	14,829.40	0.153%	$ 9,155		$ 9,155	$ 121	$ 9,276
CM TF411	1,067.20	0.011%	$ 659		$ 659	$ 9	$ 668
CMCI TF401 (CIP)	2,772.20	0.029%	$ 1,711		$ 1,711	$ 23	$ 1,734
CP GP100	47,063.63	0.487%	$ 29,055		$ 29,055	$ 384	$ 29,439
CP SR120	1,050.00	0.011%	$ 648		$ 648	$ 9	$ 657
CSDD IS390	127.50	0.001%	$ 79		$ 79	$ 1	$ 80
DCDP SR120	60.00	0.001%	$ 37		$ 37	$ 0	$ 38
DVAD GP100	24,951.93	0.258%	$ 15,404		$ 15,404	$ 204	$ 15,608
DVBU EF337	63,888.80	0.661%	$ 39,442		$ 39,442	$ 522	$ 39,964
DVBU SR137	19,140.75	0.198%	$ 11,817		$ 11,817	$ 156	$ 11,973

LEGISLATIVE (LD GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
DVHC SA270	5,572.87	0.058%	$ 3,440		$ 3,440	$ 46	$ 3,486
DVHC SR135	7,331.40	0.076%	$ 4,526		$ 4,526	$ 60	$ 4,586
DVHS SR135	2,654.00	0.027%	$ 1,638		$ 1,638	$ 22	$ 1,660
DVNS EF337	16,484.70	0.170%	$ 10,177		$ 10,177	$ 135	$ 10,311
DVNS GP100	36,372.75	0.376%	$ 22,455		$ 22,455	$ 297	$ 22,752
DVNS SR130	(108.85)	-0.001%	$ (67)		$ (67)	$ (1)	$ (68)
DVNS SR137	5,687.65	0.059%	$ 3,511		$ 3,511	$ 46	$ 3,558
DVNS SR150	61,688.90	0.638%	$ 38,084		$ 38,084	$ 504	$ 38,588
DVPL EF337	28,436.20	0.294%	$ 17,555		$ 17,555	$ 232	$ 17,787
DVPL SR120	85.50	0.001%	$ 53		$ 53	$ 1	$ 53
DVPL SR137	9,986.40	0.103%	$ 6,165		$ 6,165	$ 82	$ 6,247
DVRD SA270	2,951.50	0.031%	$ 1,822		$ 1,822	$ 24	$ 1,846
FDB2 GP100	46,981.10	0.486%	$ 29,004		$ 29,004	$ 384	$ 29,388
FDB2 SR131	7,132.00	0.074%	$ 4,403		$ 4,403	$ 58	$ 4,461
FDB3 GP100	103,496.10	1.070%	$ 63,893		$ 63,893	$ 845	$ 64,739
FDB3 SR120	6,076.00	0.063%	$ 3,751		$ 3,751	$ 50	$ 3,801
FDB4 GP100	1,097,298.33	11.349%	$ 677,418		$ 677,418	$ 8,963	$ 686,381
FDB4 SR121	6,482.00	0.067%	$ 4,002		$ 4,002	$ 53	$ 4,055
FDB4 TF401	97,705.90	1.011%	$ 60,319		$ 60,319	$ 798	$ 61,117
FDB4 TF403	21,935.40	0.227%	$ 13,542		$ 13,542	$ 179	$ 13,721
FDB5 SR120	2,254.00	0.023%	$ 1,392		$ 1,392	$ 18	$ 1,410
FMB2 IS385	7,366.60	0.076%	$ 4,548		$ 4,548	$ 60	$ 4,608
FMB2 IS390	745.30	0.008%	$ 460		$ 460	$ 6	$ 466
FMB2 IS391	9,321.70	0.096%	$ 5,755		$ 5,755	$ 76	$ 5,831
FMB2 SA270	616.70	0.006%	$ 381		$ 381	$ 5	$ 386
FMB2 SR130	44.50	0.000%	$ 27		$ 27	$ 0	$ 28
FMB2 SR135	451.50	0.005%	$ 279		$ 279	$ 4	$ 282
FMB2 SR150	2,314.80	0.024%	$ 1,429		$ 1,429	$ 19	$ 1,448
FMB2 SR151	78.50	0.001%	$ 48		$ 48	$ 1	$ 49
FMB3 IS391	5,782.40	0.060%	$ 3,570		$ 3,570	$ 47	$ 3,617
FMB3 TF401	889.50	0.009%	$ 549		$ 549	$ 7	$ 556
FMB4 GP100	84,709.90	0.876%	$ 52,296		$ 52,296	$ 692	$ 52,988
FMB5 GP100	12,359.10	0.128%	$ 7,630		$ 7,630	$ 101	$ 7,731
FMB7 GP100	18,827.67	0.195%	$ 11,623		$ 11,623	$ 154	$ 11,777
FMB9 EF340	35,525.70	0.367%	$ 21,932		$ 21,932	$ 290	$ 22,222
GOBS EF301	55,938.40	0.579%	$ 34,534		$ 34,534	$ 457	$ 34,991
GOBS EF303	73.00	0.001%	$ 45		$ 45	$ 1	$ 46
GOBS NX420	10,043.00	0.104%	$ 6,200		$ 6,200	$ 82	$ 6,282
GOEC EF301	191,559.75	1.981%	$ 118,260		$ 118,260	$ 1,565	$ 119,824

LEGISLATIVE (LD GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
GOEL EF331	5,721.30	0.059%	$ 3,532		$ 3,532	$ 47	$ 3,579
GOEO EF301	2,000.90	0.021%	$ 1,235		$ 1,235	$ 16	$ 1,252
GOEO NX420	1,398.20	0.014%	$ 863		$ 863	$ 11	$ 875
GOGS EF301	128,176.50	1.326%	$ 79,130		$ 79,130	$ 1,047	$ 80,177
GOOP NX420	27,105.80	0.280%	$ 16,734		$ 16,734	$ 221	$ 16,955
HA HR430	656,444.42	6.789%	$ 405,257		$ 405,257	$ 5,362	$ 410,618
HECH GP100	6,635.20	0.069%	$ 4,096		$ 4,096	$ 54	$ 4,150
HECH SR130	123,957.90	1.282%	$ 76,526		$ 76,526	$ 1,012	$ 77,538
HEEH SR130	104,608.90	1.082%	$ 64,580		$ 64,580	$ 854	$ 65,435
HEEH SR131	7,280.70	0.075%	$ 4,495		$ 4,495	$ 59	$ 4,554
HEEO SR130	44,794.95	0.463%	$ 27,654		$ 27,654	$ 366	$ 28,020
HEHA SR151	87,478.75	0.905%	$ 54,005		$ 54,005	$ 715	$ 54,720
HEHS GP100	2,610.00	0.027%	$ 1,611		$ 1,611	$ 21	$ 1,633
HEHS SR130	16,585.30	0.172%	$ 10,239		$ 10,239	$ 135	$ 10,374
HEPH GP100	56.80	0.001%	$ 35		$ 35	$ 0	$ 36
HEPH SR130	42,369.10	0.438%	$ 26,157		$ 26,157	$ 346	$ 26,503
HEPR SR130	74,973.96	0.775%	$ 46,285		$ 46,285	$ 612	$ 46,898
HEPY SR130	72,263.74	0.747%	$ 44,612		$ 44,612	$ 590	$ 45,202
HREB IS391	577.20	0.006%	$ 356		$ 356	$ 5	$ 361
HREO IS390	2,892.60	0.030%	$ 1,786		$ 1,786	$ 24	$ 1,809
HREO IS391	14,011.35	0.145%	$ 8,650		$ 8,650	$ 114	$ 8,764
HRLO IS391	730.15	0.008%	$ 451		$ 451	$ 6	$ 457
HRPS IS390	1,669.50	0.017%	$ 1,031		$ 1,031	$ 14	$ 1,044
HRPS IS391	15,402.00	0.159%	$ 9,508		$ 9,508	$ 126	$ 9,634
HRRM IS390	20,083.70	0.208%	$ 12,399		$ 12,399	$ 164	$ 12,563
HRWD GP100	6,461.77	0.067%	$ 3,989		$ 3,989	$ 53	$ 4,042
HRWD SR150	82,856.43	0.857%	$ 51,151		$ 51,151	$ 677	$ 51,828
LDCI CP209 (CIP)	17.00	0.000%	$ 10		$ 10	$ 0	$ 11
LS GP103	185,963.80	1.923%	$ 114,805		$ 114,805	$ 1,519	$ 116,324
LS IS380	3,293.00	0.034%	$ 2,033		$ 2,033	$ 27	$ 2,060
LS SR120	15,806.20	0.163%	$ 9,758		$ 9,758	$ 129	$ 9,887
LWCC01 IS390	27,752.66	0.287%	$ 17,133		$ 17,133	$ 227	$ 17,360
LWCC02 IS390	27,752.66	0.287%	$ 17,133		$ 17,133	$ 227	$ 17,360
LWHR IS391	2,496.53	0.026%	$ 1,541		$ 1,541	$ 20	$ 1,562
PD GP100	2,149,787.30	22.234%	$ 1,327,173		$ 1,327,173	$ 17,559	$ 1,344,732
PDAD SR120	18,510.35	0.191%	$ 11,427		$ 11,427	$ 151	$ 11,579
PDPT SR121	16,302.25	0.169%	$ 10,064		$ 10,064	$ 133	$ 10,197
PDPT TF401	15,174.15	0.157%	$ 9,368		$ 9,368	$ 124	$ 9,492
PDPT TF403	35,002.50	0.362%	$ 21,609		$ 21,609	$ 286	$ 21,895

LEGISLATIVE (LD GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PDSU TF401	63,692.85	0.659%	$ 39,321		$ 39,321	$ 520	$ 39,841
PRAC GP105	86,110.00	0.891%	$ 53,160		$ 53,160	$ 703	$ 53,863
PRAC TF401	544.50	0.006%	$ 336		$ 336	$ 4	$ 341
PRBS GP105	25,748.30	0.266%	$ 15,896		$ 15,896	$ 210	$ 16,106
PRBS IS390	1,877.00	0.019%	$ 1,159		$ 1,159	$ 15	$ 1,174
PRBS TF401	8,122.30	0.084%	$ 5,014		$ 5,014	$ 66	$ 5,081
PRBS TF403	7,055.00	0.073%	$ 4,355		$ 4,355	$ 58	$ 4,413
PRCI CP201 (CIP)	(127.50)	-0.001%	$ (79)		$ (79)	$ (1)	$ (80)
PRCI TF401 (CIP)	(47.20)	0.000%	$ (29)		$ (29)	$ (0)	$ (30)
PRCR GP105	345,438.20	3.573%	$ 213,257		$ 213,257	$ 2,822	$ 216,078
PRCR SR120	93,460.90	0.967%	$ 57,698		$ 57,698	$ 763	$ 58,462
PRCR SR133	3,226.00	0.033%	$ 1,992		$ 1,992	$ 26	$ 2,018
PRCR TF401	63,915.40	0.661%	$ 39,458		$ 39,458	$ 522	$ 39,980
PREO GP105	1,823.00	0.019%	$ 1,125		$ 1,125	$ 15	$ 1,140
PREO TF401	865.50	0.009%	$ 534		$ 534	$ 7	$ 541
PREO TF403	856.00	0.009%	$ 528		$ 528	$ 7	$ 535
PRMB TF401	7,333.00	0.076%	$ 4,527		$ 4,527	$ 60	$ 4,587
PRMB TF403	34,411.90	0.356%	$ 21,244		$ 21,244	$ 281	$ 21,525
PRMB TF411	10,284.00	0.106%	$ 6,349		$ 6,349	$ 84	$ 6,433
PRMD GP105	85,962.35	0.889%	$ 53,069		$ 53,069	$ 702	$ 53,771
PRMD SR120	4,084.50	0.042%	$ 2,522		$ 2,522	$ 33	$ 2,555
PRMD TF401	54,989.25	0.569%	$ 33,948		$ 33,948	$ 449	$ 34,397
PRMD TF403	84,628.10	0.875%	$ 52,245		$ 52,245	$ 691	$ 52,936
PRMD TF411	17,330.50	0.179%	$ 10,699		$ 10,699	$ 142	$ 10,841
PWAM GP100	12,317.75	0.127%	$ 7,604		$ 7,604	$ 101	$ 7,705
PWAM IS380	277.00	0.003%	$ 171		$ 171	$ 2	$ 173
PWAM SR132	34.00	0.000%	$ 21		$ 21	$ 0	$ 21
PWAM SR136	29.00	0.000%	$ 18		$ 18	$ 0	$ 18
PWAM TF401	4,826.20	0.050%	$ 2,979		$ 2,979	$ 39	$ 3,019
PWAM TF403	1,310.00	0.014%	$ 809		$ 809	$ 11	$ 819
PWAM TF411	705.00	0.007%	$ 435		$ 435	$ 6	$ 441
PWBO CP201 (CIP)	9,138.00	0.095%	$ 5,641		$ 5,641	$ 75	$ 5,716
PWCI CP201 (CIP)	14,993.45	0.155%	$ 9,256		$ 9,256	$ 122	$ 9,379
PWCI CP209 (CIP)	576.00	0.006%	$ 356		$ 356	$ 5	$ 360
PWCI IS380 (CIP)	52.50	0.001%	$ 32		$ 32	$ 0	$ 33
PWCI SR181 (CIP)	965.70	0.010%	$ 596		$ 596	$ 8	$ 604
PWCI SR182 (CIP)	(1,764.25)	-0.018%	$ (1,089)		$ (1,089)	$ (14)	$ (1,104)
PWCI TF401 (CIP)	14.00	0.000%	$ 9		$ 9	$ 0	$ 9
PWDI CP201 (CIP)	1,127.70	0.012%	$ 696		$ 696	$ 9	$ 705

LEGISLATIVE (LD GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PWEN CP201 (CIP)	65,648.00	0.679%	$ 40,528		$ 40,528	$ 536	$ 41,064
PWEN GP100	56,502.05	0.584%	$ 34,882		$ 34,882	$ 462	$ 35,343
PWEN IS380	579.60	0.006%	$ 358		$ 358	$ 5	$ 363
PWEN SR120	(8.50)	0.000%	$ (5)		$ (5)	$ (0)	$ (5)
PWEN TF411	2,853.95	0.030%	$ 1,762		$ 1,762	$ 23	$ 1,785
PWEV EF330	229,064.90	2.369%	$ 141,413		$ 141,413	$ 1,871	$ 143,284
PWEV GP100	111,597.90	1.154%	$ 68,895		$ 68,895	$ 912	$ 69,807
PWEV TF401	663.50	0.007%	$ 410		$ 410	$ 5	$ 415
PWFS EF340	10,492.55	0.109%	$ 6,478		$ 6,478	$ 86	$ 6,563
PWPS GP100	230,928.25	2.388%	$ 142,564		$ 142,564	$ 1,886	$ 144,450
PWPS IS380	59,445.90	0.615%	$ 36,699		$ 36,699	$ 486	$ 37,185
PWPS TF401	1,949.50	0.020%	$ 1,204		$ 1,204	$ 16	$ 1,219
PWPS TF411	929.50	0.010%	$ 574		$ 574	$ 8	$ 581
WATER DEPT EF 310	387,347.93	4.006%	$ 239,130		$ 239,130	$ 3,164	$ 242,293
WATER/SEWER DEPT EF 311	78,278.96	0.810%	$ 48,326		$ 48,326	$ 639	$ 48,965
XCTO IS391	91,157.60	0.943%	$ 56,276		$ 56,276	$ 745	$ 57,021
XCWC IS390	84,783.50	0.877%	$ 52,341		$ 52,341	$ 693	$ 53,034
Total	**9,668,821.67**	**100.000%**	**$ 5,969,056**	**$ -**	**$ 5,969,056**	**$ 75,284**	**$ 6,044,340**

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

Source of Allocation: **FY 14 Expenditure Report**

ALLOCATION SUMMARY

LEGISLATIVE (LD GP100)

	Council Support	Total
DISASTER MGMT DIVISION (FDB5 GP100)	$ 4,135	$ 4,135
CITY AUDITOR (AU GP100)	$ 8,891	$ 8,891
CITY CLERK (CC GP100)	$ 13,083	$ 13,083
CITY MANAGER (CM GP100)	$ 17,244	$ 17,244
CIVIL SERVICE (CS GP100)	$ 11,385	$ 11,385
FIRE ADMIN (FDB1+FDEO)	$ 15,874	$ 15,874
FM ADMIN (FMB1 GP100)	$ 4,757	$ 4,757
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 104,392	$ 104,392
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 20,640	$ 20,640
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 2,085	$ 2,085
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 8,322	$ 8,322
FM CONTROLS BUREAU (FMB8 GP100)	$ 422	$ 422
LAW (LW GP100)	$ 14,128	$ 14,128
LEGISLATIVE (LD GP100)	$ 53,561	$ 53,561
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 11,562	$ 11,562
PW ENGR ADMIN (PWENAD)	$ 2,065	$ 2,065
TECHNICAL SERVICES (TS IS385)	$ 174,607	$ 174,607
APAD EF320	$ 24,140	$ 24,140
APCI CP201 (CIP)	$ 5,741	$ 5,741
APOP EF320	$ 86,834	$ 86,834
APPA EF320	$ 2,251	$ 2,251
AU IS391	$ 1,168	$ 1,168
AU NX420	$ 0	$ 0
AU TF401	$ 3,373	$ 3,373
CCEL GP100	$ 16,122	$ 16,122
CM SR133	$ 5,859	$ 5,859
CM TF401	$ 9,276	$ 9,276
CM TF411	$ 668	$ 668
CMCI TF401 (CIP)	$ 1,734	$ 1,734
CP GP100	$ 29,439	$ 29,439

ALLOCATION SUMMARY

LEGISLATIVE (LD GP100)

	Council Support	Total
CP SR120	$ 657	$ 657
CSDD IS390	$ 80	$ 80
DCDP SR120	$ 38	$ 38
DVAD GP100	$ 15,608	$ 15,608
DVBU EF337	$ 39,964	$ 39,964
DVBU SR137	$ 11,973	$ 11,973
DVHC SA270	$ 3,486	$ 3,486
DVHC SR135	$ 4,586	$ 4,586
DVHS SR135	$ 1,660	$ 1,660
DVNS EF337	$ 10,311	$ 10,311
DVNS GP100	$ 22,752	$ 22,752
DVNS SR130	$ (68)	$ (68)
DVNS SR137	$ 3,558	$ 3,558
DVNS SR150	$ 38,588	$ 38,588
DVPL EF337	$ 17,787	$ 17,787
DVPL SR120	$ 53	$ 53
DVPL SR137	$ 6,247	$ 6,247
DVRD SA270	$ 1,846	$ 1,846
FDB2 GP100	$ 29,388	$ 29,388
FDB2 SR131	$ 4,461	$ 4,461
FDB3 GP100	$ 64,739	$ 64,739
FDB3 SR120	$ 3,801	$ 3,801
FDB4 GP100	$ 686,381	$ 686,381
FDB4 SR121	$ 4,055	$ 4,055
FDB4 TF401	$ 61,117	$ 61,117
FDB4 TF403	$ 13,721	$ 13,721
FDB5 SR120	$ 1,410	$ 1,410
FMB2 IS385	$ 4,608	$ 4,608
FMB2 IS390	$ 466	$ 466
FMB2 IS391	$ 5,831	$ 5,831

ALLOCATION SUMMARY

LEGISLATIVE (LD GP100)

	Council Support	Total
FMB2 SA270	$ 386	$ 386
FMB2 SR130	$ 28	$ 28
FMB2 SR135	$ 282	$ 282
FMB2 SR150	$ 1,448	$ 1,448
FMB2 SR151	$ 49	$ 49
FMB3 IS391	$ 3,617	$ 3,617
FMB3 TF401	$ 556	$ 556
FMB4 GP100	$ 52,988	$ 52,988
FMB5 GP100	$ 7,731	$ 7,731
FMB7 GP100	$ 11,777	$ 11,777
FMB9 EF340	$ 22,222	$ 22,222
GOBS EF301	$ 34,991	$ 34,991
GOBS EF303	$ 46	$ 46
GOBS NX420	$ 6,282	$ 6,282
GOEC EF301	$ 119,824	$ 119,824
GOEL EF331	$ 3,579	$ 3,579
GOEO EF301	$ 1,252	$ 1,252
GOEO NX420	$ 875	$ 875
GOGS EF301	$ 80,177	$ 80,177
GOOP NX420	$ 16,955	$ 16,955
HA HR430	$ 410,618	$ 410,618
HECH GP100	$ 4,150	$ 4,150
HECH SR130	$ 77,538	$ 77,538
HEEH SR130	$ 65,435	$ 65,435
HEEH SR131	$ 4,554	$ 4,554
HEEO SR130	$ 28,020	$ 28,020
HEHA SR151	$ 54,720	$ 54,720
HEHS GP100	$ 1,633	$ 1,633
HEHS SR130	$ 10,374	$ 10,374
HEPH GP100	$ 36	$ 36

ALLOCATION SUMMARY

LEGISLATIVE (LD GP100)

	Council Support	Total
HEPH SR130	$ 26,503	$ 26,503
HEPR SR130	$ 46,898	$ 46,898
HEPY SR130	$ 45,202	$ 45,202
HREB IS391	$ 361	$ 361
HREO IS390	$ 1,809	$ 1,809
HREO IS391	$ 8,764	$ 8,764
HRLO IS391	$ 457	$ 457
HRPS IS390	$ 1,044	$ 1,044
HRPS IS391	$ 9,634	$ 9,634
HRRM IS390	$ 12,563	$ 12,563
HRWD GP100	$ 4,042	$ 4,042
HRWD SR150	$ 51,828	$ 51,828
LDCI CP209 (CIP)	$ 11	$ 11
LS GP103	$ 116,324	$ 116,324
LS IS380	$ 2,060	$ 2,060
LS SR120	$ 9,887	$ 9,887
LWCC01 IS390	$ 17,360	$ 17,360
LWCC02 IS390	$ 17,360	$ 17,360
LWHR IS391	$ 1,562	$ 1,562
PD GP100	$ 1,344,732	$ 1,344,732
PDAD SR120	$ 11,579	$ 11,579
PDPT SR121	$ 10,197	$ 10,197
PDPT TF401	$ 9,492	$ 9,492
PDPT TF403	$ 21,895	$ 21,895
PDSU TF401	$ 39,841	$ 39,841
PRAC GP105	$ 53,863	$ 53,863
PRAC TF401	$ 341	$ 341
PRBS GP105	$ 16,106	$ 16,106
PRBS IS390	$ 1,174	$ 1,174
PRBS TF401	$ 5,081	$ 5,081

ALLOCATION SUMMARY

LEGISLATIVE (LD GP100)

	Council Support	Total
PRBS TF403	$ 4,413	$ 4,413
PRCI CP201 (CIP)	$ (80)	$ (80)
PRCI TF401 (CIP)	$ (30)	$ (30)
PRCR GP105	$ 216,078	$ 216,078
PRCR SR120	$ 58,462	$ 58,462
PRCR SR133	$ 2,018	$ 2,018
PRCR TF401	$ 39,980	$ 39,980
PREO GP105	$ 1,140	$ 1,140
PREO TF401	$ 541	$ 541
PREO TF403	$ 535	$ 535
PRMB TF401	$ 4,587	$ 4,587
PRMB TF403	$ 21,525	$ 21,525
PRMB TF411	$ 6,433	$ 6,433
PRMD GP105	$ 53,771	$ 53,771
PRMD SR120	$ 2,555	$ 2,555
PRMD TF401	$ 34,397	$ 34,397
PRMD TF403	$ 52,936	$ 52,936
PRMD TF411	$ 10,841	$ 10,841
PWAM GP100	$ 7,705	$ 7,705
PWAM IS380	$ 173	$ 173
PWAM SR132	$ 21	$ 21
PWAM SR136	$ 18	$ 18
PWAM TF401	$ 3,019	$ 3,019
PWAM TF403	$ 819	$ 819
PWAM TF411	$ 441	$ 441
PWBO CP201 (CIP)	$ 5,716	$ 5,716
PWCI CP201 (CIP)	$ 9,379	$ 9,379
PWCI CP209 (CIP)	$ 360	$ 360
PWCI IS380 (CIP)	$ 33	$ 33
PWCI SR181 (CIP)	$ 604	$ 604

ALLOCATION SUMMARY

LEGISLATIVE (LD GP100)

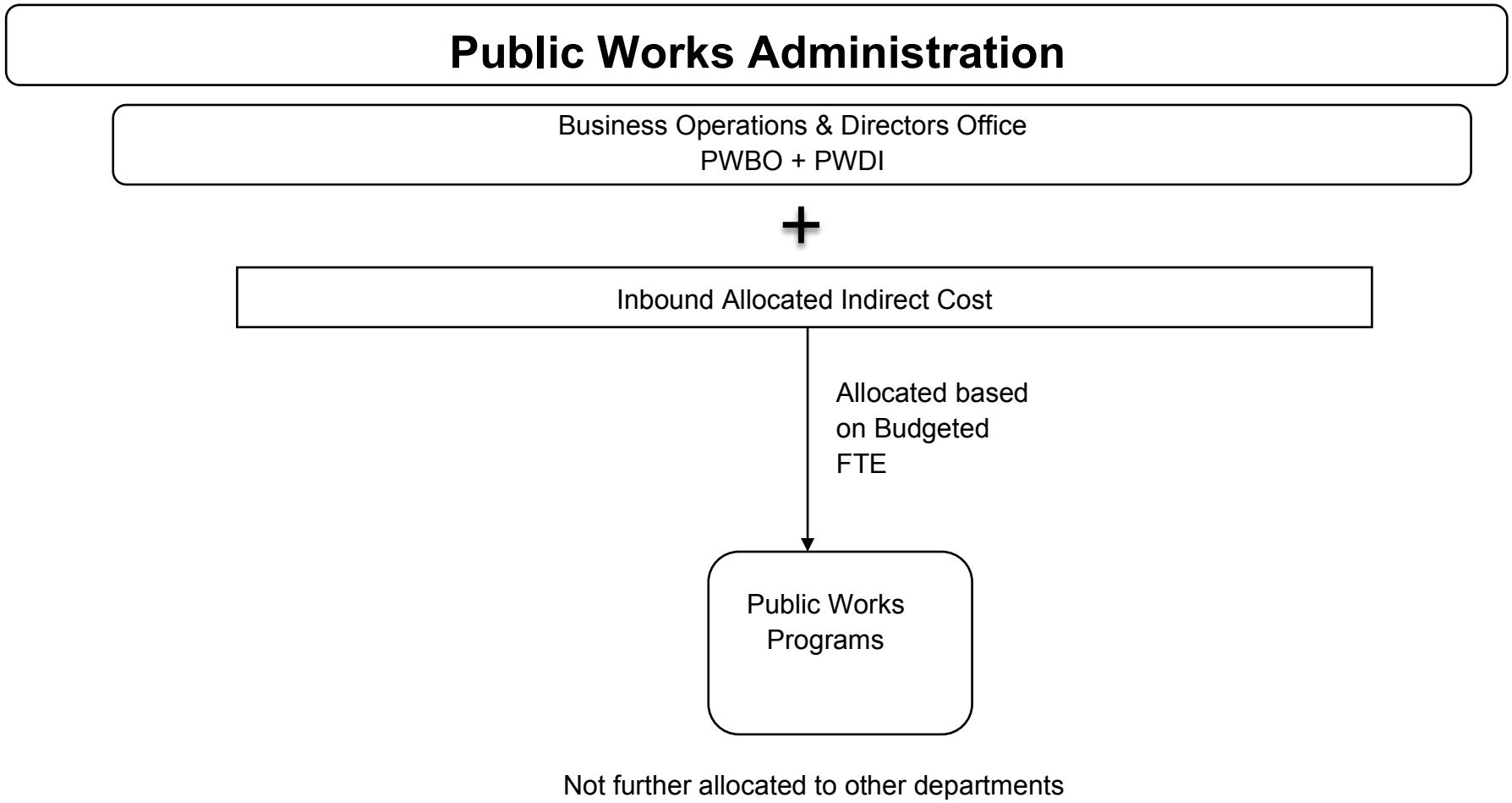
	Council Support	Total
PWCI SR182 (CIP)	$ (1,104)	$ (1,104)
PWCI TF401 (CIP)	$ 9	$ 9
PWDI CP201 (CIP)	$ 705	$ 705
PWEN CP201 (CIP)	$ 41,064	$ 41,064
PWEN GP100	$ 35,343	$ 35,343
PWEN IS380	$ 363	$ 363
PWEN SR120	$ (5)	$ (5)
PWEN TF411	$ 1,785	$ 1,785
PWEV EF330	$ 143,284	$ 143,284
PWEV GP100	$ 69,807	$ 69,807
PWEV TF401	$ 415	$ 415
PWFS EF340	$ 6,563	$ 6,563
PWPS GP100	$ 144,450	$ 144,450
PWPS IS380	$ 37,185	$ 37,185
PWPS TF401	$ 1,219	$ 1,219
PWPS TF411	$ 581	$ 581
WATER DEPT EF 310	$ 242,293	$ 242,293
WATER/SEWER DEPT EF 311	$ 48,965	$ 48,965
XCTO IS391	$ 57,021	$ 57,021
XCWC IS390	$ 53,034	$ 53,034
Total	**$ 6,044,340**	**$ 6,044,340**

(18) Public Works Administration

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

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

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


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

(18.1) Public Works Administration Detail Reports

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

COSTS TO BE ALLOCATED

PUBLIC WORKS ADM (PWBO & PWDI GP100)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ 975,145		$ 975,145
Total Deductions	$ -		$ -
Incoming Costs			
DISASTER MGMT DIVISION (FDB5 GP100)	$ 2,193	$ 429	$ 2,622
CIVIC CENTER AND ECOC COSTS	$ 306,689	$ -	$ 306,689
CITY AUDITOR (AU GP100)	$ 959	$ 13	$ 972
CITY CLERK (CC GP100)	$ 2,690	$ 45	$ 2,735
CITY MANAGER (CM GP100)	$ 4,229	$ 144	$ 4,373
CIVIL SERVICE (CS GP100)	$ 4,192	$ 73	$ 4,265
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 949	$ 197	$ 1,145
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 4,095	$ 79	$ 4,174
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 2,327	$ 28	$ 2,355
FM CONTROLS BUREAU (FMB8 GP100)	$ 218	$ 1	$ 219
LAW (LW GP100)	$ 229,273	$ 1,426	$ 230,699
LEGISLATIVE (LD GP100)	$ 11,411	$ 151	$ 11,562
PUBLIC WORKS ADM (PWBO & PWDI GP100)		$ 37,632	$ 37,632
TECHNICAL SERVICES (TS IS385)		$ 1,234	$ 1,234
Total Incoming Costs	**$ 569,225**	**$ 41,452**	**$ 610,677**
Revenue	$ (7)		
Total Cost Adjustments	**$ (7)**		**$ (7)**
Total Costs to be Allocated	**$ 1,544,363**	**$ 41,452**	**$ 1,585,815**

DEPARTMENTAL EXPENSE DETAIL

PUBLIC WORKS ADM (PWBO & PWDI GP100)

Expense Type	$	General Admin	PW Admin
Personnel			
Salaries & Benefits	$ 770,899	$ -	$ 770,899
Subtotal Personnel Cost	**$ 770,899**	**$ -**	**$ 770,899**
Operating Services & Supplies			
Materials, Supplies & Services	$ 90,495	$ -	$ 90,495
Internal Support	$ 113,750	$ -	$ 113,750
Subtotal Operating Cost	**$ 204,245**	**$ -**	**$ 204,245**
DEPARTMENTAL EXPENDITURES	**$ 975,145**	**$ -**	**$ 975,145**
Disallowed Costs			
	$ -		
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Revenue	$ (7)		$ (7)
Subtotal Cost Adjustments	**$ (7)**	**$ -**	**$ (7)**
FUNCTIONAL COST	**$ 975,138**	**$ -**	**$ 975,138**
First Allocation			
Incoming - All Others	$ 569,225	$ -	$ 569,225
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 1,544,363**		**$ 1,544,363**
Second Allocation			
Incoming - All Others	$ 41,452	$ -	$ 41,452
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ 41,452**		**$ 41,452**
TOTAL ALLOCATED	**$ 1,585,815**		**$ 1,585,815**

PUBLIC WORKS ADM (PWBO & PWDI GP100)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PW Admin							
PUBLIC WORKS ADM (PWBO & PWDI GP100)	10.20	2.437%	$ 37,632		$ 37,632		$ 37,632
PW ENGR ADMIN (PWENAD)	0.95	0.227%	$ 3,505		$ 3,505	$ 96	$ 3,601
PWAM GP100	8.25	1.971%	$ 30,438		$ 30,438	$ 837	$ 31,275
PWAM IS380	0.05	0.012%	$ 184		$ 184	$ 5	$ 190
PWAM TF401	1.75	0.418%	$ 6,457		$ 6,457	$ 178	$ 6,634
PWAM TF403	0.65	0.155%	$ 2,398		$ 2,398	$ 66	$ 2,464
PWAM TF411	0.30	0.072%	$ 1,107		$ 1,107	$ 30	$ 1,137
PWBO CP201 (CIP)	5.00	1.194%	$ 18,447		$ 18,447	$ 508	$ 18,955
PWDI CP201 (CIP)	0.80	0.191%	$ 2,952		$ 2,952	$ 81	$ 3,033
PWEN CP201 (CIP)	44.49	10.629%	$ 164,143		$ 164,143	$ 4,516	$ 168,659
PWEN GP100	31.56	7.540%	$ 116,439		$ 116,439	$ 3,203	$ 119,642
PWEN IS380	0.52	0.124%	$ 1,919		$ 1,919	$ 53	$ 1,971
PWEN SR182 (CIP)	0.50	0.119%	$ 1,845		$ 1,845	$ 51	$ 1,895
PWEN TF411	1.98	0.473%	$ 7,305		$ 7,305	$ 201	$ 7,506
PWEV EF330	135.98	32.485%	$ 501,690		$ 501,690	$ 13,802	$ 515,492
PWEV GP100	67.10	16.030%	$ 247,562		$ 247,562	$ 6,811	$ 254,372
PWEV TF401	3.00	0.717%	$ 11,068		$ 11,068	$ 305	$ 11,373
PWPS GP100	79.48	18.988%	$ 293,237		$ 293,237	$ 8,067	$ 301,304
PWPS IS380	24.21	5.784%	$ 89,321		$ 89,321	$ 2,457	$ 91,779
PWPS TF401	1.60	0.382%	$ 5,903		$ 5,903	$ 162	$ 6,066
PWPS TF411	0.22	0.053%	$ 812		$ 812	$ 22	$ 834
Total	**418.59**	**100.000%**	**$ 1,544,363**	**$ -**	**$ 1,544,363**	**$ 41,452**	**$ 1,585,815**

Allocation Basis: **Full-time Employees per Public Works Dept**

Source of Allocation: **FY 14 Budget Staffing Report**

ALLOCATION SUMMARY

PUBLIC WORKS ADM (PWBO & PWDI GP100)

	PW Admin	Total
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 37,632	$ 37,632
PW ENGR ADMIN (PWENAD)	$ 3,601	$ 3,601
PWAM GP100	$ 31,275	$ 31,275
PWAM IS380	$ 190	$ 190
PWAM TF401	$ 6,634	$ 6,634
PWAM TF403	$ 2,464	$ 2,464
PWAM TF411	$ 1,137	$ 1,137
PWBO CP201 (CIP)	$ 18,955	$ 18,955
PWDI CP201 (CIP)	$ 3,033	$ 3,033
PWEN CP201 (CIP)	$ 168,659	$ 168,659
PWEN GP100	$ 119,642	$ 119,642
PWEN IS380	$ 1,971	$ 1,971
PWEN SR182 (CIP)	$ 1,895	$ 1,895
PWEN TF411	$ 7,506	$ 7,506
PWEV EF330	$ 515,492	$ 515,492
PWEV GP100	$ 254,372	$ 254,372
PWEV TF401	$ 11,373	$ 11,373
PWPS GP100	$ 301,304	$ 301,304
PWPS IS380	$ 91,779	$ 91,779
PWPS TF401	$ 6,066	$ 6,066
PWPS TF411	$ 834	$ 834
Total	**$ 1,585,815**	**$ 1,585,815**

(19) Public Works Engineering Administration

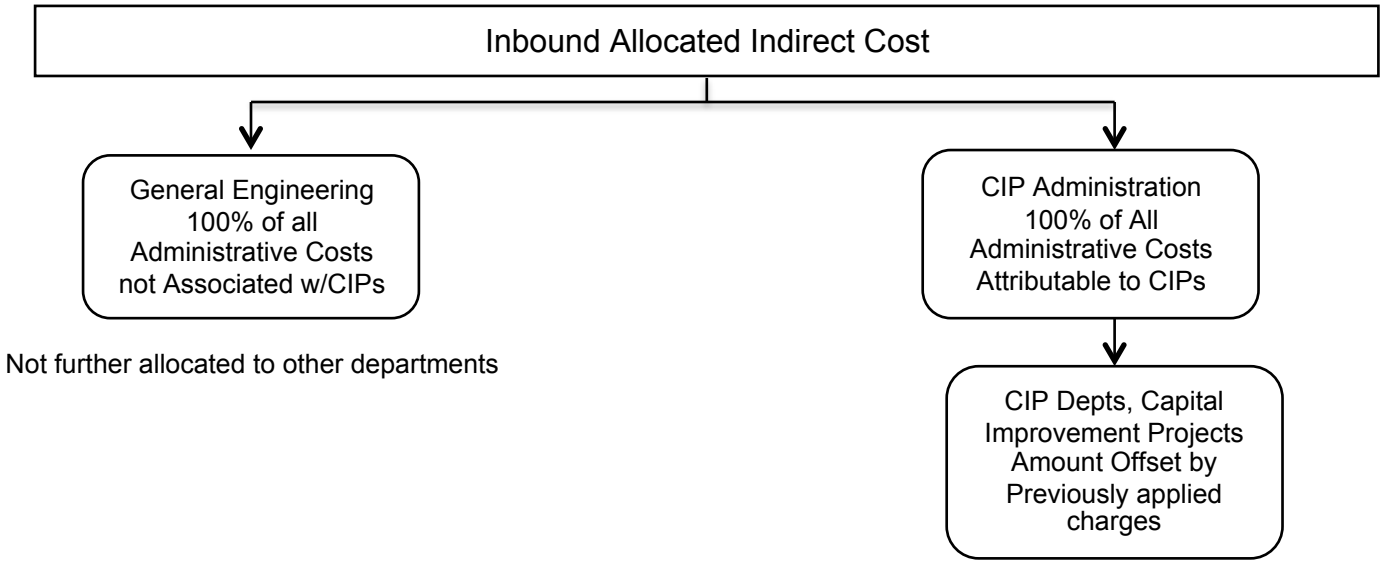
Public Works Engineering Administration includes all the administrative costs associated with the Engineering bureau of the Public Works department. These costs are allocated to Receiving Departments, as follows:

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

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

to CIPS

Public Works Engineering Administration



(19.1) Public Works Engineering Administration Detail Reports

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

COSTS TO BE ALLOCATED

PW ENGR ADMIN (PWENAD)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ -		$ -
Total Deductions	$ -		$ -
Incoming Costs			
DISASTER MGMT DIVISION (FDB5 GP100)	$ 204	$ 40	$ 244
CIVIC CENTER AND ECOC COSTS	$ 126,247	$ -	$ 126,247
CITY AUDITOR (AU GP100)	$ 2,601	$ 35	$ 2,636
CITY CLERK (CC GP100)	$ 6,343	$ 106	$ 6,449
CITY MANAGER (CM GP100)	$ 755	$ 26	$ 781
CIVIL SERVICE (CS GP100)	$ 5,839	$ 102	$ 5,941
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 4,406	$ 913	$ 5,319
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 452,243	$ 8,069	$ 460,312
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 416	$ 5	$ 421
LEGISLATIVE (LD GP100)	$ 2,038	$ 27	$ 2,065
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 3,505	$ 96	$ 3,601
TECHNICAL SERVICES (TS IS385)		$ 3,745	$ 3,745
Total Incoming Costs	**$ 604,598**	**$ 13,164**	**$ 617,761**
Total Cost Adjustments	**$ -**		**$ -**
Total Costs to be Allocated	**$ 604,598**	**$ 13,164**	**$ 617,761**

DEPARTMENTAL EXPENSE DETAIL

PW ENGR ADMIN (PWENAD)

Expense Type	$	General Admin	General Engineering	CIP Admin
Operating Services & Supplies				
	$ -	$ -	$ -	$ -
Subtotal Operating Cost	**$ -**	**$ -**	**$ -**	**$ -**
DEPARTMENTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**
Disallowed Costs				
	$ -			
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**	**$ -**
Cost Adjustments				
Subtotal Cost Adjustments	**$ -**	**$ -**	**$ -**	**$ -**
FUNCTIONAL COST	**$ -**	**$ -**	**$ -**	**$ -**
First Allocation				
Incoming - FM ACCOUNTING BUREAU (FMB2 GP100):CIP Accounting	$ 452,243			$ 452,243
Incoming - All Others	$ 152,355	$ -	$ 39,765	$ 112,590
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of First Allocation	**$ 604,598**		**$ 39,765**	**$ 564,833**
Second Allocation				
Incoming - FM ACCOUNTING BUREAU (FMB2 GP100):CIP Accounting	$ 8,069			$ 8,069
Incoming - All Others	$ 5,095	$ -	$ 1,330	$ 3,765
Reallocate Admin Costs	$ -	$ -	$ -	$ -
Unallocated Costs	$ -		$ -	$ -
Subtotal of Second Allocation	**$ 13,164**		**$ 1,330**	**$ 11,834**
TOTAL ALLOCATED	**$ 617,761**		**$ 41,094**	**$ 576,667**

PW ENGR ADMIN (PWENAD)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Engineering							
PWEN GP100	100.00	100.000%	$ 39,765		$ 39,765	$ 1,330	$ 41,094
Total	**100.00**	**100.000%**	**$ 39,765**	**$ -**	**$ 39,765**	**$ 1,330**	**$ 41,094**

Allocation Basis: **Direct to Engineering Bureau**

PW ENGR ADMIN (PWENAD)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
CIP Admin							
APCI EF320 (CIP)	12.842%	12.842%	$ 72,536		$ 72,536	$ 1,520	$ 74,056
APCI SR181 (CIP)	-0.036%	-0.036%	$ (203)		$ (203)	$ (4)	$ (208)
CMCI TF401 (CIP)	22.312%	22.312%	$ 126,026		$ 126,026	$ 2,640	$ 128,666
PRCI CP201 (CIP)	0.136%	0.136%	$ 768		$ 768	$ 16	$ 784
PRCI TF401 (CIP)	-0.061%	-0.061%	$ (345)		$ (345)	$ (7)	$ (352)
PRCI TF403 (CIP)	6.005%	6.005%	$ 33,918		$ 33,918	$ 711	$ 34,629
PRMD SR182 (CIP)	0.043%	0.043%	$ 243		$ 243	$ 5	$ 248
PWCI CP201 (CIP)	22.610%	22.610%	$ 127,709		$ 127,709	$ 2,676	$ 130,384
PWCI CP202 (CIP)	0.002%	0.002%	$ 11		$ 11	$ 0	$ 12
PWCI CP209 (CIP)	7.809%	7.809%	$ 44,108		$ 44,108	$ 924	$ 45,032
PWCI IS380 (CIP)	1.574%	1.574%	$ 8,890		$ 8,890	$ 186	$ 9,077
PWCI IS386 (CIP)	-0.061%	-0.061%	$ (345)		$ (345)	$ (7)	$ (352)
PWCI SR181 (CIP)	5.489%	5.489%	$ 31,004		$ 31,004	$ 650	$ 31,653
PWCI SR182 (CIP)	16.676%	16.676%	$ 94,192		$ 94,192	$ 1,973	$ 96,165
PWCI TF401 (CIP)	0.697%	0.697%	$ 3,937		$ 3,937	$ 82	$ 4,019
PWCI TF410 (CIP)	0.704%	0.704%	$ 3,976		$ 3,976	$ 83	$ 4,060
PWEN CP201 (CIP)	-0.004%	-0.004%	$ (23)		$ (23)	$ (0)	$ (23)
XCOT SR182 (CIP)	3.263%	3.263%	$ 18,431		$ 18,431	$ 386	$ 18,817
Total	**100%**	**100.000%**	**$ 564,833**	**$ -**	**$ 564,833**	**$ 11,834**	**$ 576,667**

Allocation Basis: **CIP Project Costs**

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

ALLOCATION SUMMARY

PW ENGR ADMIN (PWENAD)

	General Engineering	CIP Admin	Total
APCI EF320 (CIP)	$ -	$ 74,056	$ 74,056
APCI SR181 (CIP)	$ -	$ (208)	$ (208)
CMCI TF401 (CIP)	$ -	$ 128,666	$ 128,666
PRCI CP201 (CIP)	$ -	$ 784	$ 784
PRCI TF401 (CIP)	$ -	$ (352)	$ (352)
PRCI TF403 (CIP)	$ -	$ 34,629	$ 34,629
PRMD SR182 (CIP)	$ -	$ 248	$ 248
PWCI CP201 (CIP)	$ -	$ 130,384	$ 130,384
PWCI CP202 (CIP)	$ -	$ 12	$ 12
PWCI CP209 (CIP)	$ -	$ 45,032	$ 45,032
PWCI IS380 (CIP)	$ -	$ 9,077	$ 9,077
PWCI IS386 (CIP)	$ -	$ (352)	$ (352)
PWCI SR181 (CIP)	$ -	$ 31,653	$ 31,653
PWCI SR182 (CIP)	$ -	$ 96,165	$ 96,165
PWCI TF401 (CIP)	$ -	$ 4,019	$ 4,019
PWCI TF410 (CIP)	$ -	$ 4,060	$ 4,060
PWEN CP201 (CIP)	$ -	$ (23)	$ (23)
PWEN GP100	$ 41,094	$ -	$ 41,094
XCOT SR182 (CIP)	$ -	$ 18,817	$ 18,817
Total	**$ 41,094**	**$ 576,667**	**$ 617,761**

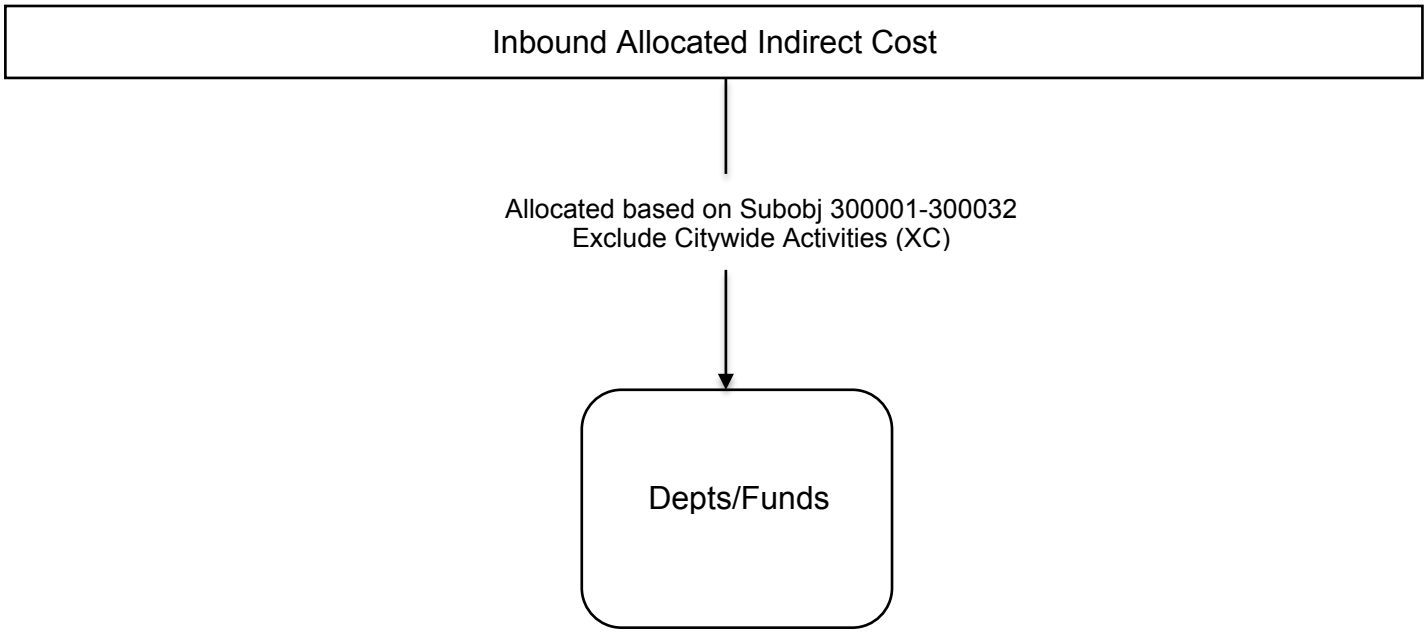
(20) Technology Services

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

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

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

Technology Services



(20.1) Technology Services Detail Reports

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

COSTS TO BE ALLOCATED

TECHNICAL SERVICES (TS IS385)

	First Allocation	Second Allocation	Total
Departmental Expenditures	$ -		$ -
Total Deductions	$ -		$ -
Incoming Costs			
EQUIPMENT DEPRECIATION	$ 73,585	$ -	$ 73,585
DISASTER MGMT DIVISION (FDB5 GP100)	$ 28,162	$ 5,512	$ 33,674
CITY AUDITOR (AU GP100)	$ 38,738	$ 519	$ 39,257
CITY CLERK (CC GP100)	$ 230	$ 4	$ 234
CITY MANAGER (CM GP100)	$ 63,866	$ 2,177	$ 66,043
CIVIL SERVICE (CS GP100)	$ 71,272	$ 1,241	$ 72,513
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 38,464	$ 7,963	$ 46,427
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 62,962	$ 1,214	$ 64,176
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 35,147	$ 425	$ 35,571
FM CONTROLS BUREAU (FMB8 GP100)	$ 3,941	$ 21	$ 3,961
LAW (LW GP100)	$ 37,191	$ 231	$ 37,423
LEGISLATIVE (LD GP100)	$ 172,327	$ 2,280	$ 174,607
TECHNICAL SERVICES (TS IS385)		$ 711	$ 711
Total Incoming Costs	**$ 625,885**	**$ 22,298**	**$ 648,183**
Total Cost Adjustments	**$ -**		**$ -**
Total Costs to be Allocated	**$ 625,885**	**$ 22,298**	**$ 648,183**

DEPARTMENTAL EXPENSE DETAIL

TECHNICAL SERVICES (TS IS385)

Expense Type	$	General Admin	Technical Services
Operating Services & Supplies			
	$ -	$ -	$ -
Subtotal Operating Cost	**$ -**	**$ -**	**$ -**
DEPARTMENTAL EXPENDITURES	**$ -**	**$ -**	**$ -**
Disallowed Costs			
	$ -		
Subtotal Disallowed Costs	**$ -**	**$ -**	**$ -**
Cost Adjustments			
Subtotal Cost Adjustments	**$ -**	**$ -**	**$ -**
FUNCTIONAL COST	**$ -**	**$ -**	**$ -**
First Allocation			
Incoming - All Others	$ 625,885	$ -	$ 625,885
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of First Allocation	**$ 625,885**		**$ 625,885**
Second Allocation			
Incoming - All Others	$ 22,298	$ -	$ 22,298
Reallocate Admin Costs	$ -	$ -	$ -
Unallocated Costs	$ -		$ -
Subtotal of Second Allocation	**$ 22,298**		**$ 22,298**
TOTAL ALLOCATED	**$ 648,183**		**$ 648,183**

TECHNICAL SERVICES (TS IS385)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Technical Services							
DISASTER MGMT DIVISION (FDB5 GP100)	142,741.21	0.637%	$ 3,987		$ 3,987		$ 3,987
CITY AUDITOR (AU GP100)	52,050.80	0.232%	$ 1,454		$ 1,454		$ 1,454
CITY CLERK (CC GP100)	87,467.99	0.390%	$ 2,443		$ 2,443		$ 2,443
CITY MANAGER (CM GP100)	70,405.79	0.314%	$ 1,967		$ 1,967		$ 1,967
CIVIL SERVICE (CS GP100)	87,421.45	0.390%	$ 2,442		$ 2,442		$ 2,442
FIRE ADMIN (FDB1+FDEO)	54,986.37	0.245%	$ 1,536		$ 1,536		$ 1,536
FM ADMIN (FMB1 GP100)	59,218.20	0.264%	$ 1,654		$ 1,654		$ 1,654
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	340,774.26	1.521%	$ 9,518		$ 9,518		$ 9,518
FM ACCOUNTING BUREAU (FMB2 GP100)	52,764.51	0.235%	$ 1,474		$ 1,474		$ 1,474
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	6,603.18	0.029%	$ 184		$ 184		$ 184
FM BUDGET MANAGEMENT (FMB3 GP100)	31,462.48	0.140%	$ 879		$ 879		$ 879
FM CONTROLS BUREAU (FMB8 GP100)	3,861.39	0.017%	$ 108		$ 108		$ 108
LAW (LW GP100)	64,408.39	0.287%	$ 1,799		$ 1,799		$ 1,799
LEGISLATIVE (LD GP100)	19,231.90	0.086%	$ 537		$ 537		$ 537
PUBLIC WORKS ADM (PWBO & PWDI GP100)	44,177.36	0.197%	$ 1,234		$ 1,234		$ 1,234
PW ENGR ADMIN (PWENAD)	134,085.59	0.598%	$ 3,745		$ 3,745		$ 3,745
TECHNICAL SERVICES (TS IS385)	25,458.16	0.114%	$ 711		$ 711		$ 711
APAD EF320	175,565.62	0.784%	$ 4,904		$ 4,904	$ 185	$ 5,089
APCI CP201 (CIP)	557.79	0.002%	$ 16		$ 16	$ 1	$ 16
APOP EF320	395,536.02	1.765%	$ 11,048		$ 11,048	$ 417	$ 11,465
APPA EF320	22,375.65	0.100%	$ 625		$ 625	$ 24	$ 649
AU IS391	2,228.16	0.010%	$ 62		$ 62	$ 2	$ 65
AU TF401	5,950.29	0.027%	$ 166		$ 166	$ 6	$ 172
CCEL GP100	45,294.04	0.202%	$ 1,265		$ 1,265	$ 48	$ 1,313
CM SR133	47,489.78	0.212%	$ 1,326		$ 1,326	$ 50	$ 1,377
CM TF401	7,085.31	0.032%	$ 198		$ 198	$ 7	$ 205
CM TF411	1,106.55	0.005%	$ 31		$ 31	$ 1	$ 32
CP GP100	79,363.87	0.354%	$ 2,217		$ 2,217	$ 84	$ 2,301
CSDD IS390	692.10	0.003%	$ 19		$ 19	$ 1	$ 20
DVAD EF337	343,741.17	1.534%	$ 9,601		$ 9,601	$ 363	$ 9,964
DVAD GP100	200,368.24	0.894%	$ 5,597		$ 5,597	$ 211	$ 5,808
DVAD SA270	5,869.32	0.026%	$ 164		$ 164	$ 6	$ 170
DVAD SR137	151,748.55	0.677%	$ 4,239		$ 4,239	$ 160	$ 4,399
DVBU EF337	147,545.56	0.658%	$ 4,121		$ 4,121	$ 156	$ 4,277
DVBU SR137	56,237.19	0.251%	$ 1,571		$ 1,571	$ 59	$ 1,630
DVHC SA270	33,998.37	0.152%	$ 950		$ 950	$ 36	$ 986
DVHC SR135	24,537.66	0.110%	$ 685		$ 685	$ 26	$ 711
DVHS SR135	14,886.37	0.066%	$ 416		$ 416	$ 16	$ 432
DVNS EF337	58,018.83	0.259%	$ 1,621		$ 1,621	$ 61	$ 1,682

TECHNICAL SERVICES (TS IS385)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
DVNS GP100	446,679.17	1.993%	$ 12,476		$ 12,476	$ 471	$ 12,948
DVNS SR137	33,276.36	0.149%	$ 929		$ 929	$ 35	$ 965
DVNS SR150	1,217.16	0.005%	$ 34		$ 34	$ 1	$ 35
DVPL EF337	164,201.40	0.733%	$ 4,586		$ 4,586	$ 173	$ 4,760
DVPL GP100	2,376.36	0.011%	$ 66		$ 66	$ 3	$ 69
DVPL SR137	59,966.02	0.268%	$ 1,675		$ 1,675	$ 63	$ 1,738
DVRD SA270	24,352.63	0.109%	$ 680		$ 680	$ 26	$ 706
FDB2 GP100	128,716.90	0.574%	$ 3,595		$ 3,595	$ 136	$ 3,731
FDB2 SR131	14,548.92	0.065%	$ 406		$ 406	$ 15	$ 422
FDB2 TF401	1,181.64	0.005%	$ 33		$ 33	$ 1	$ 34
FDB3 GP100	708,420.22	3.161%	$ 19,787		$ 19,787	$ 748	$ 20,535
FDB4 GP100	1,497,524.83	6.683%	$ 41,828		$ 41,828	$ 1,580	$ 43,408
FDB4 SR121	15,192.00	0.068%	$ 424		$ 424	$ 16	$ 440
FDB4 TF401	185,986.98	0.830%	$ 5,195		$ 5,195	$ 196	$ 5,391
FDB4 TF403	49,978.56	0.223%	$ 1,396		$ 1,396	$ 53	$ 1,449
FMB2 IS385	11,982.96	0.053%	$ 335		$ 335	$ 13	$ 347
FMB2 IS390	2,996.70	0.013%	$ 84		$ 84	$ 3	$ 87
FMB2 IS391	346,061.34	1.544%	$ 9,666		$ 9,666	$ 365	$ 10,031
FMB2 SA270	1,400.19	0.006%	$ 39		$ 39	$ 1	$ 41
FMB2 SR130	83.79	0.000%	$ 2		$ 2	$ 0	$ 2
FMB2 SR135	3,117.03	0.014%	$ 87		$ 87	$ 3	$ 90
FMB2 SR150	369.09	0.002%	$ 10		$ 10	$ 0	$ 11
FMB2 SR151	3.48	0.000%	$ 0		$ 0	$ 0	$ 0
FMB3 IS391	6,086.37	0.027%	$ 170		$ 170	$ 6	$ 176
FMB3 TF401	837.99	0.004%	$ 23		$ 23	$ 1	$ 24
FMB4 GP100	2,188,053.66	9.765%	$ 61,116		$ 61,116	$ 2,309	$ 63,425
FMB5 GP100	26,489.31	0.118%	$ 740		$ 740	$ 28	$ 768
FMB7 GP100	46,664.72	0.208%	$ 1,303		$ 1,303	$ 49	$ 1,353
FMB9 EF340	136,039.08	0.607%	$ 3,800		$ 3,800	$ 144	$ 3,943
GOBS EF301	165,609.48	0.739%	$ 4,626		$ 4,626	$ 175	$ 4,800
GOBS NX420	57,112.47	0.255%	$ 1,595		$ 1,595	$ 60	$ 1,656
GOEC EF301	560,370.69	2.501%	$ 15,652		$ 15,652	$ 591	$ 16,243
GOEL EF331	37,520.54	0.167%	$ 1,048		$ 1,048	$ 40	$ 1,088
GOEO EF301	11,955.79	0.053%	$ 334		$ 334	$ 13	$ 347
GOEO NX420	1,266.00	0.006%	$ 35		$ 35	$ 1	$ 37
GOGS EF301	356,592.27	1.591%	$ 9,960		$ 9,960	$ 376	$ 10,336
GOOP EF301	(5,886.78)	-0.026%	$ (164)		$ (164)	$ (6)	$ (171)
GOOP NX420	54,359.01	0.243%	$ 1,518		$ 1,518	$ 57	$ 1,576
GOOP SR134	641.28	0.003%	$ 18		$ 18	$ 1	$ 19
HA HR430	765,946.95	3.418%	$ 21,394		$ 21,394	$ 808	$ 22,202
HECH GP100	29,025.52	0.130%	$ 811		$ 811	$ 31	$ 841
HECH SR130	64,000.41	0.286%	$ 1,788		$ 1,788	$ 68	$ 1,855

TECHNICAL SERVICES (TS IS385)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
HEEH SR130	140,701.10	0.628%	$ 3,930		$ 3,930	$ 148	$ 4,078
HEEH SR131	11,169.48	0.050%	$ 312		$ 312	$ 12	$ 324
HEEO GP100	944.70	0.004%	$ 26		$ 26	$ 1	$ 27
HEEO SR130	150,552.00	0.672%	$ 4,205		$ 4,205	$ 159	$ 4,364
HEHA SR151	65,365.23	0.292%	$ 1,826		$ 1,826	$ 69	$ 1,895
HEHS GP100	3,204.23	0.014%	$ 89		$ 89	$ 3	$ 93
HEHS SR130	15,406.83	0.069%	$ 430		$ 430	$ 16	$ 447
HEPH GP100	249.98	0.001%	$ 7		$ 7	$ 0	$ 7
HEPH SR130	34,328.78	0.153%	$ 959		$ 959	$ 36	$ 995
HEPR SR130	63,222.71	0.282%	$ 1,766		$ 1,766	$ 67	$ 1,833
HEPY SR130	98,964.95	0.442%	$ 2,764		$ 2,764	$ 104	$ 2,869
HREB IS391	3,804.30	0.017%	$ 106		$ 106	$ 4	$ 110
HREO IS390	8,865.57	0.040%	$ 248		$ 248	$ 9	$ 257
HREO IS391	26,298.12	0.117%	$ 735		$ 735	$ 28	$ 762
HRLO IS391	1,569.24	0.007%	$ 44		$ 44	$ 2	$ 45
HRPS IS390	4,711.38	0.021%	$ 132		$ 132	$ 5	$ 137
HRPS IS391	343,640.80	1.534%	$ 9,598		$ 9,598	$ 363	$ 9,961
HRRM IS390	232,105.87	1.036%	$ 6,483		$ 6,483	$ 245	$ 6,728
HRWD GP100	54,429.24	0.243%	$ 1,520		$ 1,520	$ 57	$ 1,578
HRWD SR150	17,009.97	0.076%	$ 475		$ 475	$ 18	$ 493
LS GP103	258,796.42	1.155%	$ 7,229		$ 7,229	$ 273	$ 7,502
LS IS380	3,966.81	0.018%	$ 111		$ 111	$ 4	$ 115
LS SR120	21,112.50	0.094%	$ 590		$ 590	$ 22	$ 612
LWCC01 IS390	68,643.02	0.306%	$ 1,917		$ 1,917	$ 72	$ 1,990
LWCC02 IS390	68,643.02	0.306%	$ 1,917		$ 1,917	$ 72	$ 1,990
LWHR IS391	3,376.02	0.015%	$ 94		$ 94	$ 4	$ 98
PD GP100	5,158,614.68	23.022%	$ 144,088		$ 144,088	$ 5,444	$ 149,532
PDAD SR120	(1,353.93)	-0.006%	$ (38)		$ (38)	$ (1)	$ (39)
PDAD TF401	788.88	0.004%	$ 22		$ 22	$ 1	$ 23
PDPT SR121	16,002.27	0.071%	$ 447		$ 447	$ 17	$ 464
PDPT TF403	53,257.28	0.238%	$ 1,488		$ 1,488	$ 56	$ 1,544
PDSU TF401	53,743.03	0.240%	$ 1,501		$ 1,501	$ 57	$ 1,558
PRAC GP105	234,117.31	1.045%	$ 6,539		$ 6,539	$ 247	$ 6,786
PRBS GP105	93,965.34	0.419%	$ 2,625		$ 2,625	$ 99	$ 2,724
PRBS IS390	3,809.49	0.017%	$ 106		$ 106	$ 4	$ 110
PRBS TF401	9,911.58	0.044%	$ 277		$ 277	$ 10	$ 287
PRBS TF403	8,840.58	0.039%	$ 247		$ 247	$ 9	$ 256
PRCR GP105	546,748.16	2.440%	$ 15,272		$ 15,272	$ 577	$ 15,848
PRCR SR120	16,779.48	0.075%	$ 469		$ 469	$ 18	$ 486
PRCR SR133	1,502.31	0.007%	$ 42		$ 42	$ 2	$ 44
PRCR TF401	71,862.27	0.321%	$ 2,007		$ 2,007	$ 76	$ 2,083
PREO GP105	66,772.88	0.298%	$ 1,865		$ 1,865	$ 70	$ 1,936

TECHNICAL SERVICES (TS IS385)

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PREO TF401	843.99	0.004%	$ 24		$ 24	$ 1	$ 24
PREO TF403	843.99	0.004%	$ 24		$ 24	$ 1	$ 24
PRMB TF401	19,728.54	0.088%	$ 551		$ 551	$ 21	$ 572
PRMB TF403	186,591.16	0.833%	$ 5,212		$ 5,212	$ 197	$ 5,409
PRMB TF411	42,133.38	0.188%	$ 1,177		$ 1,177	$ 44	$ 1,221
PRMD GP105	253,390.32	1.131%	$ 7,078		$ 7,078	$ 267	$ 7,345
PRMD SR120	8,908.14	0.040%	$ 249		$ 249	$ 9	$ 258
PRMD SR182 (CIP)	2,974.38	0.013%	$ 83		$ 83	$ 3	$ 86
PRMD TF401	92,043.51	0.411%	$ 2,571		$ 2,571	$ 97	$ 2,668
PRMD TF403	113,998.46	0.509%	$ 3,184		$ 3,184	$ 120	$ 3,304
PRMD TF411	41,995.43	0.187%	$ 1,173		$ 1,173	$ 44	$ 1,217
PWAM GP100	29,963.20	0.134%	$ 837		$ 837	$ 32	$ 869
PWAM IS380	164.64	0.001%	$ 5		$ 5	$ 0	$ 5
PWAM TF401	7,957.98	0.036%	$ 222		$ 222	$ 8	$ 231
PWAM TF403	1,097.22	0.005%	$ 31		$ 31	$ 1	$ 32
PWAM TF411	506.40	0.002%	$ 14		$ 14	$ 1	$ 15
PWBO CP201 (CIP)	422.58	0.002%	$ 12		$ 12	$ 0	$ 12
PWCI SR182 (CIP)	14,663.52	0.065%	$ 410		$ 410	$ 15	$ 425
PWDI CP201 (CIP)	(59.98)	0.000%	$ (2)		$ (2)	$ (0)	$ (2)
PWEN CP201 (CIP)	4,765.23	0.021%	$ 133		$ 133	$ 5	$ 138
PWEN GP100	400,818.60	1.789%	$ 11,196		$ 11,196	$ 423	$ 11,618
PWEN IS380	10,307.37	0.046%	$ 288		$ 288	$ 11	$ 299
PWEN SR182 (CIP)	749.94	0.003%	$ 21		$ 21	$ 1	$ 22
PWEN TF411	11,949.12	0.053%	$ 334		$ 334	$ 13	$ 346
PWEV EF330	413,106.36	1.844%	$ 11,539		$ 11,539	$ 436	$ 11,975
PWEV GP100	189,400.77	0.845%	$ 5,290		$ 5,290	$ 200	$ 5,490
PWEV TF401	5,064.00	0.023%	$ 141		$ 141	$ 5	$ 147
PWFS EF340	43,353.64	0.193%	$ 1,211		$ 1,211	$ 46	$ 1,257
PWPS GP100	492,440.25	2.198%	$ 13,755		$ 13,755	$ 520	$ 14,274
PWPS IS380	115,692.84	0.516%	$ 3,231		$ 3,231	$ 122	$ 3,354
PWPS TF401	3,510.42	0.016%	$ 98		$ 98	$ 4	$ 102
WATER DEPT EF 310	491,222.92	2.192%	$ 13,721		$ 13,721	$ 518	$ 14,239
WATER/SEWER DEPT EF 311	71,160.12	0.318%	$ 1,988		$ 1,988	$ 75	$ 2,063
Total	**22,407,786.28**	**100.000%**	**$ 625,885**	**$ -**	**$ 625,885**	**$ 22,298**	**$ 648,183**

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

Source of Allocation: **FY 14 TSD MOU (Subobjects 300001 - 300032)**

ALLOCATION SUMMARY

TECHNICAL SERVICES (TS IS385)

	Technical Services	Total
DISASTER MGMT DIVISION (FDB5 GP100)	$ 3,987	$ 3,987
CITY AUDITOR (AU GP100)	$ 1,454	$ 1,454
CITY CLERK (CC GP100)	$ 2,443	$ 2,443
CITY MANAGER (CM GP100)	$ 1,967	$ 1,967
CIVIL SERVICE (CS GP100)	$ 2,442	$ 2,442
FIRE ADMIN (FDB1+FDEO)	$ 1,536	$ 1,536
FM ADMIN (FMB1 GP100)	$ 1,654	$ 1,654
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 9,518	$ 9,518
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 1,474	$ 1,474
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 184	$ 184
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 879	$ 879
FM CONTROLS BUREAU (FMB8 GP100)	$ 108	$ 108
LAW (LW GP100)	$ 1,799	$ 1,799
LEGISLATIVE (LD GP100)	$ 537	$ 537
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 1,234	$ 1,234
PW ENGR ADMIN (PWENAD)	$ 3,745	$ 3,745
TECHNICAL SERVICES (TS IS385)	$ 711	$ 711
APAD EF320	$ 5,089	$ 5,089
APCI CP201 (CIP)	$ 16	$ 16
APOP EF320	$ 11,465	$ 11,465
APPA EF320	$ 649	$ 649
AU IS391	$ 65	$ 65
AU TF401	$ 172	$ 172
CCEL GP100	$ 1,313	$ 1,313
CM SR133	$ 1,377	$ 1,377
CM TF401	$ 205	$ 205
CM TF411	$ 32	$ 32
CP GP100	$ 2,301	$ 2,301
CSDD IS390	$ 20	$ 20
DVAD EF337	$ 9,964	$ 9,964
DVAD GP100	$ 5,808	$ 5,808
DVAD SA270	$ 170	$ 170
DVAD SR137	$ 4,399	$ 4,399
DVBU EF337	$ 4,277	$ 4,277

ALLOCATION SUMMARY

TECHNICAL SERVICES (TS IS385)

	Technical Services	Total
DVBU SR137	$ 1,630	$ 1,630
DVHC SA270	$ 986	$ 986
DVHC SR135	$ 711	$ 711
DVHS SR135	$ 432	$ 432
DVNS EF337	$ 1,682	$ 1,682
DVNS GP100	$ 12,948	$ 12,948
DVNS SR137	$ 965	$ 965
DVNS SR150	$ 35	$ 35
DVPL EF337	$ 4,760	$ 4,760
DVPL GP100	$ 69	$ 69
DVPL SR137	$ 1,738	$ 1,738
DVRD SA270	$ 706	$ 706
FDB2 GP100	$ 3,731	$ 3,731
FDB2 SR131	$ 422	$ 422
FDB2 TF401	$ 34	$ 34
FDB3 GP100	$ 20,535	$ 20,535
FDB4 GP100	$ 43,408	$ 43,408
FDB4 SR121	$ 440	$ 440
FDB4 TF401	$ 5,391	$ 5,391
FDB4 TF403	$ 1,449	$ 1,449
FMB2 IS385	$ 347	$ 347
FMB2 IS390	$ 87	$ 87
FMB2 IS391	$ 10,031	$ 10,031
FMB2 SA270	$ 41	$ 41
FMB2 SR130	$ 2	$ 2
FMB2 SR135	$ 90	$ 90
FMB2 SR150	$ 11	$ 11
FMB2 SR151	$ 0	$ 0
FMB3 IS391	$ 176	$ 176
FMB3 TF401	$ 24	$ 24
FMB4 GP100	$ 63,425	$ 63,425
FMB5 GP100	$ 768	$ 768
FMB7 GP100	$ 1,353	$ 1,353
FMB9 EF340	$ 3,943	$ 3,943

ALLOCATION SUMMARY

TECHNICAL SERVICES (TS IS385)

	Technical Services	Total
GOBS EF301	$ 4,800	$ 4,800
GOBS NX420	$ 1,656	$ 1,656
GOEC EF301	$ 16,243	$ 16,243
GOEL EF331	$ 1,088	$ 1,088
GOEO EF301	$ 347	$ 347
GOEO NX420	$ 37	$ 37
GOGS EF301	$ 10,336	$ 10,336
GOOP EF301	$ (171)	$ (171)
GOOP NX420	$ 1,576	$ 1,576
GOOP SR134	$ 19	$ 19
HA HR430	$ 22,202	$ 22,202
HECH GP100	$ 841	$ 841
HECH SR130	$ 1,855	$ 1,855
HEEH SR130	$ 4,078	$ 4,078
HEEH SR131	$ 324	$ 324
HEEO GP100	$ 27	$ 27
HEEO SR130	$ 4,364	$ 4,364
HEHA SR151	$ 1,895	$ 1,895
HEHS GP100	$ 93	$ 93
HEHS SR130	$ 447	$ 447
HEPH GP100	$ 7	$ 7
HEPH SR130	$ 995	$ 995
HEPR SR130	$ 1,833	$ 1,833
HEPY SR130	$ 2,869	$ 2,869
HREB IS391	$ 110	$ 110
HREO IS390	$ 257	$ 257
HREO IS391	$ 762	$ 762
HRLO IS391	$ 45	$ 45
HRPS IS390	$ 137	$ 137
HRPS IS391	$ 9,961	$ 9,961
HRRM IS390	$ 6,728	$ 6,728
HRWD GP100	$ 1,578	$ 1,578
HRWD SR150	$ 493	$ 493
LS GP103	$ 7,502	$ 7,502

ALLOCATION SUMMARY

TECHNICAL SERVICES (TS IS385)

	Technical Services	Total
LS IS380	$ 115	$ 115
LS SR120	$ 612	$ 612
LWCC01 IS390	$ 1,990	$ 1,990
LWCC02 IS390	$ 1,990	$ 1,990
LWHR IS391	$ 98	$ 98
PD GP100	$ 149,532	$ 149,532
PDAD SR120	$ (39)	$ (39)
PDAD TF401	$ 23	$ 23
PDPT SR121	$ 464	$ 464
PDPT TF403	$ 1,544	$ 1,544
PDSU TF401	$ 1,558	$ 1,558
PRAC GP105	$ 6,786	$ 6,786
PRBS GP105	$ 2,724	$ 2,724
PRBS IS390	$ 110	$ 110
PRBS TF401	$ 287	$ 287
PRBS TF403	$ 256	$ 256
PRCR GP105	$ 15,848	$ 15,848
PRCR SR120	$ 486	$ 486
PRCR SR133	$ 44	$ 44
PRCR TF401	$ 2,083	$ 2,083
PREO GP105	$ 1,936	$ 1,936
PREO TF401	$ 24	$ 24
PREO TF403	$ 24	$ 24
PRMB TF401	$ 572	$ 572
PRMB TF403	$ 5,409	$ 5,409
PRMB TF411	$ 1,221	$ 1,221
PRMD GP105	$ 7,345	$ 7,345
PRMD SR120	$ 258	$ 258
PRMD SR182 (CIP)	$ 86	$ 86
PRMD TF401	$ 2,668	$ 2,668
PRMD TF403	$ 3,304	$ 3,304
PRMD TF411	$ 1,217	$ 1,217
PWAM GP100	$ 869	$ 869
PWAM IS380	$ 5	$ 5

ALLOCATION SUMMARY

TECHNICAL SERVICES (TS IS385)

	Technical Services	Total
PWAM TF401	$ 231	$ 231
PWAM TF403	$ 32	$ 32
PWAM TF411	$ 15	$ 15
PWBO CP201 (CIP)	$ 12	$ 12
PWCI SR182 (CIP)	$ 425	$ 425
PWDI CP201 (CIP)	$ (2)	$ (2)
PWEN CP201 (CIP)	$ 138	$ 138
PWEN GP100	$ 11,618	$ 11,618
PWEN IS380	$ 299	$ 299
PWEN SR182 (CIP)	$ 22	$ 22
PWEN TF411	$ 346	$ 346
PWEV EF330	$ 11,975	$ 11,975
PWEV GP100	$ 5,490	$ 5,490
PWEV TF401	$ 147	$ 147
PWFS EF340	$ 1,257	$ 1,257
PWPS GP100	$ 14,274	$ 14,274
PWPS IS380	$ 3,354	$ 3,354
PWPS TF401	$ 102	$ 102
WATER DEPT EF 310	$ 14,239	$ 14,239
WATER/SEWER DEPT EF 311	$ 2,063	$ 2,063
Total	**$ 648,183**	**$ 648,183**

10. SUMMARY OF OVERHEAD ALLOCATIONS – DEPT & FUND

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

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Airport CP201 (CIP)	Airport EF320	Airport EF320 (CIP)	Airport SR181 (CIP)	Auditor IS391	Auditor NX420
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 1,697	$ 29,150	$ -	$ -	$ 339	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ (0)	$ 29,355	$ 18,045	$ (41)	$ 123	$ (3)
CITY CLERK (CC GP100)	$ -	$ 84	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 2,171	$ 42,826	$ -	$ -	$ 147	$ 0
CIVIL SERVICE (CS GP100)	$ 4,022	$ 53,257	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 19,886	$ 44,371	$ -	$ -	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 40	$ 40,319	$ 14,768	$ 126	$ 615	$ 49
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 1,170	$ 23,067	$ -	$ -	$ 317	$ 0
FM CONTROLS BUREAU (FMB8 GP100)	$ 115	$ 3,315	$ 768	$ (2)	$ 29	$ -
LAW (LW GP100)	$ -	$ 32,462	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 5,741	$ 113,226	$ -	$ -	$ 1,168	$ 0
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ 74,056	$ (208)	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 16	$ 17,203	$ -	$ -	$ 65	$ -
Total Allocated	$ 14,972	$ 404,149	$ 152,008	$ (125)	$ 2,804	$ 46
Direct Bill Adjustments	$ -	$ 1,958	$ -	$ -	$ -	$ -
Proposed Costs	**$ 14,972**	**$ 406,107**	**$ 152,008**	**$ (125)**	**$ 2,804**	**$ 46**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Auditor TF401	City Clerk GP100	City Manager SR133	City Manager TF401	City Manager TF401 (CIP)
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ 6,184	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 1,028	$ 1,157	$ 2,589	$ 2,560	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 547	$ 2,461	$ (38,954)	$ 1,106	$ 27,043
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 425	$ 6,098	$ 2,216	$ 3,509	$ 656
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 1,668	$ 10,316	$ 2,196	$ 68,154
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 691	$ 3,649	$ 5,688	$ 11,103	$ 191
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 101	$ -	$ -	$ 205	$ 5,015
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 916	$ 3,284	$ 1,194	$ 1,890	$ 353
FM CONTROLS BUREAU (FMB8 GP100)	$ 93	$ 183	$ 413	$ 221	$ 1,151
LAW (LW GP100)	$ -	$ 2,484	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 3,373	$ 16,122	$ 5,859	$ 9,276	$ 1,734
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ 128,666
TECHNICAL SERVICES (TS IS385)	$ 172	$ 1,313	$ 1,377	$ 205	$ -
Total Allocated	$ 7,348	$ 44,603	$ (9,303)	$ 32,270	$ 232,963
Direct Bill Adjustments	$ -	$ -	$ 44,500	$ -	$ -
Proposed Costs	**$ 7,348**	**$ 44,603**	**$ 35,197**	**$ 32,270**	**$ 232,963**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	City Manager TF411	City Prosecutor GP100	City Prosecutor SR120	Civil Service IS390	Development Services EF337
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 152	$ 9,832	$ -	$ 105	$ 27,749
CIVIC CENTER AND ECOC COSTS	$ -	$ 306,689	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 409	$ 4,484	$ 81	$ 35	$ 10,202
CITY CLERK (CC GP100)	$ -	$ 736	$ -	$ -	$ 11,961
CITY MANAGER (CM GP100)	$ 252	$ 3,712	$ 83	$ 20	$ 25,744
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ -	$ 48,791
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 630	$ 291	$ -	$ -	$ 11,041
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 1,428	$ 2,788	$ 1,416	$ 638	$ 114,680
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 76	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 136	$ 7,997	$ 178	$ 22	$ 13,866
FM CONTROLS BUREAU (FMB8 GP100)	$ 27	$ 860	$ 4	$ 9	$ 2,323
LAW (LW GP100)	$ -	$ 8,254	$ -	$ -	$ 270,009
LEGISLATIVE (LD GP100)	$ 668	$ 29,439	$ 657	$ 80	$ 68,063
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 32	$ 2,301	$ -	$ 20	$ 20,682
Total Allocated	$ 3,809	$ 377,382	$ 2,419	$ 929	$ 625,110
Direct Bill Adjustments	$ -	$ -	$ -	$ -	$ -
Proposed Costs	**$ 3,809**	**$ 377,382**	**$ 2,419**	**$ 929**	**$ 625,110**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Development Services GP100	Development Services SA270	Development Services SA277	Development Services SR120	Development Services SR130
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ 1,221	$ 9,099	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 7,565	$ 1,409	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ 103,529	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 4,324	$ 24,481	$ 30,671	$ 326	$ (5)
CITY CLERK (CC GP100)	$ -	$ 2,225	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 14,509	$ 2,017	$ -	$ 20	$ (26)
CIVIL SERVICE (CS GP100)	$ 17,354	$ 1,724	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 7,754	$ 28,760	$ -	$ 1,353	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 16,902	$ 21,472	$ 1,057	$ 850	$ 58
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 7,815	$ 1,086	$ -	$ 11	$ (14)
FM CONTROLS BUREAU (FMB8 GP100)	$ 700	$ 1,138	$ 1,307	$ 14	$ -
LAW (LW GP100)	$ 1,943	$ 65,154	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 38,360	$ 5,332	$ -	$ 53	$ (68)
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 18,825	$ 1,862	$ -	$ -	$ -
Total Allocated	$ 240,802	$ 165,759	$ 33,035	$ 2,628	$ (55)
Direct Bill Adjustments	$ -	$ -	$ -	$ -	$ -
Proposed Costs	**$ 240,802**	**$ 165,759**	**$ 33,035**	**$ 2,628**	**$ (55)**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Development Services SR135	Development Services SR137	Development Services SR149	Development Services SR150	Disaster Preparedness & Emergency Communications GP100
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 3,265	$ -	$ -	$ 13,886	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 5,087	$ 3,994	$ 168	$ 12,344	$ 2
CITY CLERK (CC GP100)	$ -	$ 36,322	$ -	$ 1,313	$ -
CITY MANAGER (CM GP100)	$ 2,362	$ 8,237	$ -	$ 14,595	$ -
CIVIL SERVICE (CS GP100)	$ 5,277	$ -	$ -	$ 21,608	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 3,927	$ 5,844	$ 23	$ 12,924	$ 35
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 11,121	$ 43,838	$ 1,338	$ 37,612	$ 108
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 1,272	$ 4,437	$ -	$ 7,861	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 440	$ 171	$ 7	$ 1,470	$ -
LAW (LW GP100)	$ 7,838	$ -	$ -	$ 230	$ -
LEGISLATIVE (LD GP100)	$ 6,246	$ 21,777	$ -	$ 38,588	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 1,143	$ 8,732	$ -	$ 35	$ -
Total Allocated	$ 47,979	$ 133,351	$ 1,537	$ 162,466	$ 145
Direct Bill Adjustments	$ -	$ 24,682	$ -	$ -	$ -
Proposed Costs	**$ 47,979**	**$ 158,033**	**$ 1,537**	**$ 162,466**	**$ 145**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Disaster Preparedness & Emergency Communications SR120	Financial Management EF301	Financial Management EF340	Financial Management GP100	Financial Management IS385
BUILDING DEPRECIATION	$ -	$ -	$ -	$ 9,592	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ 60,911	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ 8,069	$ 17,588	$ 1,298
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ 427,264	$ 23,229
CITY AUDITOR (AU GP100)	$ 132	$ 8,053	$ 3,773	$ 5,949	$ 646
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ 5,897	$ -
CITY MANAGER (CM GP100)	$ 14	$ -	$ 8,478	$ 27,421	$ 1,743
CIVIL SERVICE (CS GP100)	$ -	$ -	$ 17,702	$ 35,446	$ 2,133
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ 9,018	$ 34,860	$ 2,229
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 362	$ -	$ 34,041	$ 15,021	$ 152
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 265	$ 373	$ 6,092	$ 42,535	$ 952
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 8	$ -	$ 4,527	$ 14,769	$ 939
FM CONTROLS BUREAU (FMB8 GP100)	$ 5	$ 343	$ 707	$ 1,210	$ 117
LAW (LW GP100)	$ -	$ -	$ -	$ 154,008	$ -
LEGISLATIVE (LD GP100)	$ 38	$ -	$ 22,222	$ 72,496	$ 4,608
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ 3,943	$ 65,545	$ 347
Total Allocated	$ 823	$ 8,768	$ 118,573	$ 990,512	$ 38,393
Direct Bill Adjustments	$ -	$ -	$ -	$ -	$ -
Proposed Costs	**$ 823**	**$ 8,768**	**$ 118,573**	**$ 990,512**	**$ 38,393**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Financial Management IS386 (CIP)	Financial Management IS390	Financial Management IS391	Financial Management SA270	Financial Management SR130
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 100	$ 1,918	$ -	$ 13
CIVIC CENTER AND ECOC COSTS	$ -	$ 1,794	$ 34,314	$ -	$ 230
CITY AUDITOR (AU GP100)	$ -	$ 130	$ 1,527	$ 52	$ 1
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ 176	$ 3,574	$ 146	$ 11
CIVIL SERVICE (CS GP100)	$ -	$ 146	$ 3,169	$ -	$ 18
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ 226	$ 4,571	$ 187	$ 13
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ -	$ 210	$ -	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 12	$ 1,163	$ 2,525	$ 363	$ 667
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 95	$ 1,925	$ 79	$ 6
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 13	$ 194	$ 2	$ 2
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ 466	$ 9,448	$ 386	$ 28
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 87	$ 10,208	$ 41	$ 2
Total Allocated	$ 12	$ 4,396	$ 73,581	$ 1,254	$ 991
Direct Bill Adjustments	$ -	$ -	$ -	$ -	$ -
Proposed Costs	**$ 12**	**$ 4,396**	**$ 73,581**	**$ 1,254**	**$ 991**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Financial Management SR135	Financial Management SR150	Financial Management SR151	Financial Management TF401	Fire CP201
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 72	$ 360	$ 21	$ 129	$ -
CIVIC CENTER AND ECOC COSTS	$ 1,288	$ 6,440	$ 368	$ 2,300	$ -
CITY AUDITOR (AU GP100)	$ 36	$ 166	$ 8	$ 94	$ 48
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 107	$ 548	$ 19	$ 210	$ -
CIVIL SERVICE (CS GP100)	$ 171	$ 817	$ 24	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ 137	$ 700	$ 24	$ 269	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 28	$ -	$ -	$ -	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 856	$ 2,898	$ 555	$ 647	$ 137
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ 17	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 58	$ 295	$ 10	$ 113	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 7	$ 32	$ 2	$ 13	$ 2
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 282	$ 1,448	$ 49	$ 556	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 90	$ 11	$ 0	$ 24	$ -
Total Allocated	$ 3,132	$ 13,715	$ 1,079	$ 4,373	$ 186
Direct Bill Adjustments	$ -	$ -	$ -	$ -	$ -
Proposed Costs	**$ 3,132**	**$ 13,715**	**$ 1,079**	**$ 4,373**	**$ 186**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Fire DS600	Fire GP100	Fire SR120	Fire SR121	Fire SR131
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ 174,182	$ 837,392	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 113,729	$ -	$ 2,313	$ 1,350
CIVIC CENTER AND ECOC COSTS	$ -	$ 263,423	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 180	$ 67,561	$ 2,090	$ (3,729)	$ 674
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ 295,217	$ 1,971	$ 1,534	$ 1,687
CIVIL SERVICE (CS GP100)	$ -	$ 264,721	$ -	$ 5,484	$ 3,199
FIRE ADMIN (FDB1+FDEO)	$ -	$ 3,305,777	$ 24,424	$ 85,253	$ 24,374
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 502	$ 48,264	$ 3,313	$ -	$ 1,052
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 150	$ 62,128	$ 3,851	$ 292	$ 2,119
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 159,006	$ 1,062	$ 826	$ 909
FM CONTROLS BUREAU (FMB8 GP100)	$ 7	$ 10,611	$ 88	$ 241	$ 120
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ 780,507	$ 5,211	$ 4,055	$ 4,461
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 67,674	$ -	$ 440	$ 422
Total Allocated	$ 838	$ 5,612,801	$ 879,400	$ 96,709	$ 40,367
Direct Bill Adjustments	$ -	$ -	$ -	$ 5,694	$ -
Proposed Costs	**$ 838**	**$ 5,612,801**	**$ 879,400**	**$ 102,404**	**$ 40,367**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Fire TF401	Fire TF403	Gas & Oil EF301	Gas & Oil EF303	Gas & Oil EF331
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 10,650	$ 2,249	$ 48,568	$ -	$ 900
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 18,672	$ 1,531	$ 19,320	$ 4	$ 51,704
CITY CLERK (CC GP100)	$ -	$ -	$ 6,633	$ -	$ -
CITY MANAGER (CM GP100)	$ 23,117	$ 5,190	$ 89,356	$ 17	$ 1,354
CIVIL SERVICE (CS GP100)	$ 13,832	$ 5,179	$ 102,219	$ -	$ 305
FIRE ADMIN (FDB1+FDEO)	$ 202,069	$ 56,013	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 5,858	$ 1,178	$ 53,901	$ -	$ 60,526
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 6,007	$ 2,062	$ 66,667	$ 131	$ 1,364
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 3,463	$ 284	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 12,451	$ 2,795	$ 48,128	$ 9	$ 729
FM CONTROLS BUREAU (FMB8 GP100)	$ 1,518	$ 219	$ 7,110	$ -	$ 2,262
LAW (LW GP100)	$ -	$ -	$ 23,498	$ -	$ 6,783
LEGISLATIVE (LD GP100)	$ 61,117	$ 13,721	$ 236,243	$ 46	$ 3,579
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 5,425	$ 1,449	$ 31,556	$ -	$ 1,088
Total Allocated	$ 364,179	$ 91,870	$ 733,198	$ 208	$ 130,591
Direct Bill Adjustments	$ -	$ -	$ 13,406	$ -	$ -
Proposed Costs	**$ 364,179**	**$ 91,870**	**$ 746,604**	**$ 208**	**$ 130,591**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Gas & Oil NX420	Gas & Oil SR134	Harbor HR430	Health & Human Services DS600	Health & Human Services EX440
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 7,133	$ -	$ 144,671	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 87,931	$ 35,552	$ 567,099	$ 47	$ (0)
CITY CLERK (CC GP100)	$ -	$ -	$ 1,481	$ -	$ -
CITY MANAGER (CM GP100)	$ 9,120	$ -	$ 103,541	$ -	$ -
CIVIL SERVICE (CS GP100)	$ 12,949	$ -	$ 257,086	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 1,963	$ 10,323	$ 48,695	$ -	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 7,654	$ 463	$ 181,423	$ 61	$ 114
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 4,912	$ -	$ 111,536	$ -	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 16,391	$ 1,644	$ 28,806	$ 2	$ -
LAW (LW GP100)	$ 2,661	$ -	$ 93,856	$ -	$ -
LEGISLATIVE (LD GP100)	$ 24,112	$ -	$ 410,618	$ -	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 3,268	$ 19	$ 22,202	$ -	$ -
Total Allocated	$ 178,095	$ 48,001	$ 1,971,013	$ 110	$ 114
Direct Bill Adjustments	$ -	$ 3,064	$ 1,557,830	$ -	$ -
Proposed Costs	**$ 178,095**	**$ 51,065**	**$ 3,528,843**	**$ 110**	**$ 114**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Health & Human Services GP100	Health & Human Services IS390	Health & Human Services SR120	Health & Human Services SR130	Health & Human Services SR131
BUILDING DEPRECIATION	$ -	$ -	$ -	$ 341,488	$ -
EQUIPMENT DEPRECIATION	$ 3,468	$ -	$ 2,712	$ 68,251	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 1,915	$ -	$ -	$ 70,965	$ 1,311
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 1,011	$ 1	$ 253	$ 37,457	$ 832
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ 125	$ -
CITY MANAGER (CM GP100)	$ 2,201	$ -	$ -	$ 113,460	$ 1,723
CIVIL SERVICE (CS GP100)	$ 652	$ -	$ -	$ 63,951	$ 2,986
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 6,439	$ -	$ 525	$ 39,377	$ 362
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 10,559	$ 30	$ 148	$ 138,210	$ 2,610
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 1,185	$ -	$ -	$ 61,110	$ 928
FM CONTROLS BUREAU (FMB8 GP100)	$ 174	$ -	$ 11	$ 6,268	$ 124
LAW (LW GP100)	$ -	$ -	$ -	$ 55,543	$ -
LEGISLATIVE (LD GP100)	$ 5,819	$ -	$ -	$ 299,970	$ 4,554
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 969	$ -	$ -	$ 16,441	$ 324
Total Allocated	$ 34,392	$ 32	$ 3,649	$ 1,312,617	$ 15,753
Direct Bill Adjustments	$ -	$ -	$ -	$ (3,555)	$ -
Proposed Costs	**$ 34,392**	**$ 32**	**$ 3,649**	**$ 1,309,062**	**$ 15,753**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Health & Human Services SR151	Human Resources GP100	Human Resources IS390	Human Resources IS391	Human Resources SR149
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ 1,328	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 18,148	$ 709	$ 4,743	$ 4,743	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 23,519	$ 405	$ 6,148	$ 2,734	$ -
CITY CLERK (CC GP100)	$ 3,061	$ -	$ 970	$ 7,068	$ -
CITY MANAGER (CM GP100)	$ 20,697	$ 1,529	$ 5,831	$ 7,268	$ -
CIVIL SERVICE (CS GP100)	$ 29,858	$ 609	$ 6,764	$ 7,434	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 10,617	$ 548	$ 4,491	$ 2,391	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 15,405	$ 2,789	$ 11,874	$ 8,506	$ 40
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 11,148	$ 823	$ 3,141	$ 3,915	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 4,412	$ 65	$ 583	$ 440	$ -
LAW (LW GP100)	$ 7,435	$ -	$ -	$ 5,213	$ -
LEGISLATIVE (LD GP100)	$ 54,720	$ 4,042	$ 15,416	$ 19,216	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 1,895	$ 1,578	$ 7,122	$ 10,879	$ -
Total Allocated	$ 202,242	$ 13,098	$ 67,083	$ 79,808	$ 40
Direct Bill Adjustments	$ -	$ -	$ -	$ -	$ -
Proposed Costs	**$ 202,242**	**$ 13,098**	**$ 67,083**	**$ 79,808**	**$ 40**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Human Resources SR150	Law IS390	Law IS391	Legislative CP209 (CIP)	Library Services GP100
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 17,508	$ 11,796	$ 514	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 8,418	$ 6,059	$ 362	$ 0	$ 1,644
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 19,603	$ 4,377	$ 197	$ 4	$ -
CIVIL SERVICE (CS GP100)	$ 9,262	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 29,231	$ 5,797	$ 58	$ 1,131	$ 70
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 40,133	$ 5,251	$ 655	$ 454	$ 64
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 10,559	$ 9,431	$ 424	$ 2	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 1,549	$ 1,061	$ 50	$ -	$ 70
LAW (LW GP100)	$ 19,024	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 51,828	$ 34,720	$ 1,562	$ 11	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 493	$ 3,979	$ 98	$ -	$ -
Total Allocated	$ 207,609	$ 82,472	$ 3,920	$ 1,602	$ 1,848
Direct Bill Adjustments	$ -	$ -	$ -	$ -	$ -
Proposed Costs	**$ 207,609**	**$ 82,472**	**$ 3,920**	**$ 1,602**	**$ 1,848**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Library Services GP103	Library Services IS380	Library Services SR120	Parks, Recreation, & Marine Department CP201	Parks, Recreation, & Marine Department CP201 (CIP)
BUILDING DEPRECIATION	$ 280,168	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 27,006	$ 604	$ 3,064	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 12,437	$ 117	$ 410	$ -	$ 154
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 43,998	$ 779	$ 3,740	$ -	$ (30)
CIVIL SERVICE (CS GP100)	$ 44,854	$ 823	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 20,841	$ 82	$ 140	$ -	$ 851
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 65,107	$ 767	$ 4,447	$ 3,689	$ 607
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 23,698	$ 420	$ 2,014	$ -	$ (16)
FM CONTROLS BUREAU (FMB8 GP100)	$ 2,366	$ 47	$ 224	$ -	$ 7
LAW (LW GP100)	$ 10,678	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 116,324	$ 2,060	$ 9,887	$ -	$ (80)
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ 784
TECHNICAL SERVICES (TS IS385)	$ 7,502	$ 115	$ 612	$ -	$ -
Total Allocated	$ 654,978	$ 5,813	$ 24,539	$ 3,689	$ 2,278
Direct Bill Adjustments	$ -	$ -	$ -	$ -	$ -
Proposed Costs	**$ 654,978**	**$ 5,813**	**$ 24,539**	**$ 3,689**	**$ 2,278**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Parks, Recreation, & Marine Department DS600	Parks, Recreation, & Marine Department GP105	Parks, Recreation, & Marine Department IS390	Parks, Recreation, & Marine Department SR120	Parks, Recreation, & Marine Department SR133
BUILDING DEPRECIATION	$ -	$ 4,409,185	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ 128,851	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 71,171	$ 257	$ 4,840	$ 229
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 58	$ 29,402	$ 191	$ 2,160	$ 166
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ 128,963	$ 444	$ 23,079	$ 763
CIVIL SERVICE (CS GP100)	$ -	$ 63,671	$ -	$ 7,708	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 233	$ 46,536	$ 233	$ 2,893	$ 502
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 287	$ 174,619	$ 1,296	$ 9,963	$ 941
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 69,461	$ 239	$ 12,430	$ 411
FM CONTROLS BUREAU (FMB8 GP100)	$ 4	$ 6,094	$ 25	$ 420	$ 23
LAW (LW GP100)	$ -	$ 77,517	$ -	$ -	$ 5,754
LEGISLATIVE (LD GP100)	$ -	$ 340,959	$ 1,174	$ 61,016	$ 2,018
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 34,639	$ 110	$ 745	$ 44
Total Allocated	$ 582	$ 5,581,066	$ 3,969	$ 125,254	$ 10,851
Direct Bill Adjustments	$ -	$ -	$ -	$ -	$ -
Proposed Costs	**$ 582**	**$ 5,581,066**	**$ 3,969**	**$ 125,254**	**$ 10,851**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Parks, Recreation, & Marine Department SR182	Parks, Recreation, & Marine Department SR182 (CIP)	Parks, Recreation, & Marine Department TF401	Parks, Recreation, & Marine Department TF401 (CIP)	Parks, Recreation, & Marine Department TF403
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ 18,176	$ -	$ 17,647
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ -	$ 49	$ 8,524	$ (69)	$ 8,012
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ -	$ 32,122	$ (11)	$ 30,036
CIVIL SERVICE (CS GP100)	$ -	$ -	$ 23,710	$ -	$ 37,402
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 187	$ 9,634	$ -	$ 8,872
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 257	$ -	$ 37,752	$ 6	$ 38,986
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ 1,581	$ (13)	$ 1,486
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ -	$ 17,301	$ (6)	$ 16,178
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 2	$ 1,599	$ (4)	$ 1,540
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ -	$ 84,927	$ (30)	$ 79,410
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ 248	$ -	$ (352)	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 86	$ 5,635	$ -	$ 8,994
Total Allocated	$ 257	$ 572	$ 240,962	$ (479)	$ 248,562
Direct Bill Adjustments	$ -	$ -	$ -	$ -	$ -
Proposed Costs	**$ 257**	**$ 572**	**$ 240,962**	**$ (479)**	**$ 248,562**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Parks, Recreation, & Marine Department TF403 (CIP)	Parks, Recreation, & Marine Department TF411	Police CP201	Police GP100	Police SR120
BUILDING DEPRECIATION	$ -	$ -	$ -	$ 1,900,744	$ 74,615
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ 437,417	$ 1,517,723
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 3,116	$ -	$ 323,724	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ 2,230,622	$ -
CITY AUDITOR (AU GP100)	$ 6,833	$ 2,724	$ 18	$ 190,235	$ 10,973
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ 16,963	$ -
CITY MANAGER (CM GP100)	$ -	$ 6,533	$ -	$ 726,265	$ 4,379
CIVIL SERVICE (CS GP100)	$ -	$ 4,844	$ -	$ 670,744	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 7,057	$ 3,050	$ 47	$ 56,064	$ 18,394
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 1,201	$ 8,568	$ 136	$ 109,404	$ 6,894
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 1,267	$ 505	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 3,519	$ -	$ 273,951	$ 2,359
FM CONTROLS BUREAU (FMB8 GP100)	$ 291	$ 328	$ -	$ 27,846	$ 467
LAW (LW GP100)	$ -	$ -	$ -	$ 55,824	$ -
LEGISLATIVE (LD GP100)	$ -	$ 17,273	$ -	$ 1,344,732	$ 11,579
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ 34,629	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 2,439	$ -	$ 149,532	$ (39)
Total Allocated	$ 51,277	$ 52,900	$ 200	$ 8,514,066	$ 1,647,344
Direct Bill Adjustments	$ -	$ -	$ -	$ 314,502	$ -
Proposed Costs	**$ 51,277**	**$ 52,900**	**$ 200**	**$ 8,828,568**	**$ 1,647,344**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Police SR121	Police TF401	Police TF403	Public Works CP201	Public Works CP201 (CIP)
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 2,437	$ 8,547	$ 5,912	$ -	$ 12,927
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ (3,758)	$ 7,694	$ 2,534	$ -	$ 27,719
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 3,857	$ 18,660	$ 8,281	$ -	$ 21,508
CIVIL SERVICE (CS GP100)	$ 5,777	$ 19,499	$ 14,015	$ -	$ 27,811
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 289	$ 2,548	$ 906	$ -	$ 56,490
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 725	$ 3,392	$ 1,139	$ 83,370	$ 1,887
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ 1,427	$ 470	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 2,077	$ 10,050	$ 4,460	$ -	$ 11,584
FM CONTROLS BUREAU (FMB8 GP100)	$ 248	$ 908	$ 512	$ -	$ 2,061
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 10,197	$ 49,333	$ 21,895	$ -	$ 56,864
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ 190,646
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ 130,361
TECHNICAL SERVICES (TS IS385)	$ 464	$ 1,581	$ 1,544	$ -	$ 149
Total Allocated	$ 22,313	$ 123,638	$ 61,667	$ 83,370	$ 540,007
Direct Bill Adjustments	$ 5,694	$ -	$ -	$ -	$ -
Proposed Costs	**$ 28,008**	**$ 123,638**	**$ 61,667**	**$ 83,370**	**$ 540,007**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Public Works CP202	Public Works CP202 (CIP)	Public Works CP209	Public Works CP209 (CIP)	Public Works DS600
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ -	$ 2	$ -	$ 8,885	$ 2,140
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ -	$ -	$ 136	$ -
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ -	$ -	$ 22,594	$ 4,339
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 228	$ -	$ 5,755	$ 199	$ 169
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ -	$ -	$ 73	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ -	$ -	$ 379	$ 92
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ -	$ -	$ 360	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ 12	$ -	$ 45,032	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ -	$ -	$ -
Total Allocated	$ 228	$ 14	$ 5,755	$ 77,658	$ 6,740
Direct Bill Adjustments	$ -	$ -	$ -	$ -	$ -
Proposed Costs	**$ 228**	**$ 14**	**$ 5,755**	**$ 77,658**	**$ 6,740**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Public Works EF320 (CIP)	Public Works EF330	Public Works EF330 (CIP)	Public Works EF340	Public Works GP100
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ 1,126,232
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ 111,475
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 34,954	$ -	$ -	$ 47,912
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ 237,998
CITY AUDITOR (AU GP100)	$ 40	$ 41,415	$ -	$ 1,515	$ 26,301
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ 1,874
CITY MANAGER (CM GP100)	$ -	$ 54,196	$ -	$ 2,482	$ 96,541
CIVIL SERVICE (CS GP100)	$ -	$ 70,770	$ -	$ -	$ 96,850
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 34,672	$ -	$ 2,162	$ 56,762
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 17	$ 30,637	$ 17	$ 3,493	$ 89,341
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 29,190	$ -	$ 1,337	$ 51,998
FM CONTROLS BUREAU (FMB8 GP100)	$ 2	$ 4,141	$ -	$ 65	$ 4,507
LAW (LW GP100)	$ -	$ 13,860	$ -	$ 533	$ 13,339
LEGISLATIVE (LD GP100)	$ -	$ 143,284	$ -	$ 6,563	$ 257,305
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ 515,492	$ -	$ -	$ 706,594
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ 41,094
TECHNICAL SERVICES (TS IS385)	$ -	$ 11,975	$ -	$ 1,257	$ 32,251
Total Allocated	$ 59	$ 984,587	$ 17	$ 19,408	$ 2,998,374
Direct Bill Adjustments	$ -	$ -	$ -	$ -	$ -
Proposed Costs	**$ 59**	**$ 984,587**	**$ 17**	**$ 19,408**	**$ 2,998,374**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Public Works IS380	Public Works IS380 (CIP)	Public Works IS386 (CIP)	Public Works SR120	Public Works SR130
BUILDING DEPRECIATION	$ 347,113	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ 5,704	$ 3,192
DISASTER MGMT DIVISION (FDB5 GP100)	$ 6,370	$ -	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 10,307	$ 1,791	$ (69)	$ 201	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 14,267	$ 12	$ -	$ (2)	$ -
CIVIL SERVICE (CS GP100)	$ 13,357	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 8,181	$ 4,082	$ -	$ 268	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 16,222	$ 6	$ 38	$ 314	$ -
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 7,684	$ 7	$ -	$ (1)	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 871	$ 75	$ (4)	$ 9	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 37,720	$ 33	$ -	$ (5)	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 93,940	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ 9,077	$ (352)	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 3,657	$ -	$ -	$ -	$ -
Total Allocated	$ 559,688	$ 15,083	$ (386)	$ 6,487	$ 3,192
Direct Bill Adjustments	$ -	$ -	$ -	$ -	$ -
Proposed Costs	**$ 559,688**	**$ 15,083**	**$ (386)**	**$ 6,487**	**$ 3,192**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Public Works SR132	Public Works SR136	Public Works SR150	Public Works SR181	Public Works SR181 (CIP)
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ 6,120	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 7,524	$ 518	$ -	$ -	$ 13,309
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 8	$ 7	$ -	$ -	$ 228
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 15,910	$ 1,855	$ -	$ -	$ 23,025
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 6,223	$ 1,100	$ 92	$ 17,554	$ 1,445
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 4	$ 4	$ -	$ -	$ 123
FM CONTROLS BUREAU (FMB8 GP100)	$ 319	$ 22	$ -	$ -	$ 567
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 21	$ 18	$ -	$ -	$ 604
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ 31,653
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ -	$ -	$ -
Total Allocated	$ 30,010	$ 9,643	$ 92	$ 17,554	$ 70,955
Direct Bill Adjustments	$ -	$ -	$ -	$ -	$ -
Proposed Costs	**$ 30,010**	**$ 9,643**	**$ 92**	**$ 17,554**	**$ 70,955**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Public Works SR182	Public Works SR182 (CIP)	Public Works TF401	Public Works TF401 (CIP)	Public Works TF403
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 129	$ 1,632	$ -	$ 167
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ -	$ 12,697	$ 5,306	$ 778	$ 125
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ (417)	$ 1,760	$ 3	$ 310
CIVIL SERVICE (CS GP100)	$ -	$ -	$ 3,138	$ -	$ 396
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 45,867	$ 3,861	$ 1,855	$ 35
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 26,796	$ 1,170	$ 12,333	$ -	$ 1,387
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ 984	$ 144	$ 23
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ (225)	$ 948	$ 2	$ 167
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 899	$ 336	$ 32	$ 16
LAW (LW GP100)	$ -	$ -	$ 37,648	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ (1,104)	$ 4,653	$ 9	$ 819
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ 1,895	$ 24,072	$ -	$ 2,464
PW ENGR ADMIN (PWENAD)	$ -	$ 96,165	$ -	$ 4,019	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 447	$ 479	$ -	$ 32
Total Allocated	$ 26,796	$ 157,523	$ 97,151	$ 6,842	$ 5,941
Direct Bill Adjustments	$ -	$ 8,243	$ -	$ -	$ -
Proposed Costs	**$ 26,796**	**$ 165,766**	**$ 97,151**	**$ 6,842**	**$ 5,941**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Public Works TF403 (CIP)	Public Works TF410	Public Works TF410 (CIP)	Public Works TF411	Public Works TF411 (CIP)
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ 643	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ -	$ -	$ 825	$ 7,546	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ -	$ -	$ 1,062	$ -
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ 1,280	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ -	$ 1,936	$ 4,911	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 289	$ 233	$ 121	$ 8,550	$ 3
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ 153	$ 1,399	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ -	$ -	$ 572	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ -	$ 36	$ 364	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ -	$ -	$ 2,808	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ 9,477	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ 4,060	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ -	$ 361	$ -
Total Allocated	$ 289	$ 233	$ 7,131	$ 38,972	$ 3
Direct Bill Adjustments	$ -	$ -	$ -	$ -	$ -
Proposed Costs	**$ 289**	**$ 233**	**$ 7,131**	**$ 38,972**	**$ 3**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Technology Services SR120	Technology Services SR133	Water Services EF 310	Water Services EF 311	Citywide Activities DS600
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ 163,950	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ 48,673	$ 10,282	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ -	$ 118	$ 63,169	$ 15,506	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ 786	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ -	$ 61,096	$ 12,347	$ -
CIVIL SERVICE (CS GP100)	$ -	$ -	$ 96,887	$ 23,155	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ -	$ 42,948	$ 6,264	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ -	$ 1,006	$ 68,394	$ 14,947	$ 66
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ -	$ 65,814	$ 13,300	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 6	$ 7,835	$ 1,578	$ -
LAW (LW GP100)	$ -	$ -	$ (166)	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ -	$ 242,293	$ 48,965	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ 14,239	$ 2,063	$ -
Total Allocated	$ 163,950	$ 1,129	$ 711,969	$ 148,407	$ 66
Direct Bill Adjustments	$ -	$ -	$ 72,681	$ -	$ -
Proposed Costs	**$ 163,950**	**$ 1,129**	**$ 784,651**	**$ 148,407**	**$ 66**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Citywide Activities EF303	Citywide Activities EF320	Citywide Activities EF320 (CIP)	Citywide Activities GP100	Citywide Activities IS380
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 21,002	$ (2,773)	$ 2,768	$ 76,057	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ -	$ -	$ -	$ -
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ -	$ -	$ 4,771	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 24	$ -	$ -	$ 9,229	$ 6
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ -	$ -	$ -	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ -	$ -	$ -	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ -	$ -	$ -	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ -	$ -	$ -
Total Allocated	$ 21,026	$ (2,773)	$ 2,768	$ 90,057	$ 6
Direct Bill Adjustments	$ -	$ -	$ -	$ -	$ -
Proposed Costs	**$ 21,026**	**$ (2,773)**	**$ 2,768**	**$ 90,057**	**$ 6**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Citywide Activities IS385	Citywide Activities IS390	Citywide Activities IS391	Citywide Activities SR182 (CIP)	Citywide Activities TF401
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 267	$ 25,914	$ 142,561	$ 3,712	$ 9,476
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ 20,059	$ 21,567	$ -	$ -
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 688	$ 10,883	$ 1,341	$ -	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 168	$ 9,868	$ 10,458	$ 24	$ 30
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ 3,449
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 10,804	$ 11,616	$ -	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ -	$ -	$ -	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ 53,034	$ 57,021	$ -	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ 18,817	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ -	$ -	$ -
Total Allocated	$ 1,123	$ 130,562	$ 244,565	$ 22,553	$ 12,956
Direct Bill Adjustments	$ -	$ -	$ -	$ -	$ -
Proposed Costs	**$ 1,123**	**$ 130,562**	**$ 244,565**	**$ 22,553**	**$ 12,956**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Citywide Activities TF401 (CIP)	Citywide Activities TF403	Citywide Activities TF403 (CIP)	Citywide Activities TF411	Other
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ 91,100
CITY AUDITOR (AU GP100)	$ 471	$ 3,019	$ 655	$ 4,266	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ 1,137
CITY MANAGER (CM GP100)	$ -	$ -	$ -	$ -	$ -
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ -	$ -	$ -	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ -	$ 42	$ -	$ 39	$ -
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 87	$ 560	$ 121	$ 791	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ -	$ -	$ -	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ -	$ -	$ -	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ -	$ -	$ -	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ -	$ -	$ -
Total Allocated	$ 558	$ 3,621	$ 776	$ 5,097	$ 92,237
Direct Bill Adjustments	$ -	$ -	$ -	$ -	$ -
Proposed Costs	**$ 558**	**$ 3,621**	**$ 776**	**$ 5,097**	**$ 92,237**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	Subtotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	$ 8,489,137	$ -	$ -	$ 8,489,137
EQUIPMENT DEPRECIATION	$ 3,539,179	$ -	$ -	$ 3,539,179
DISASTER MGMT DIVISION (FDB5 GP100)	$ 1,246,384	$ 314,502	$ -	$ 1,560,886
CIVIC CENTER AND ECOC COSTS	$ 3,730,589	$ -	$ -	$ 3,730,589
CITY AUDITOR (AU GP100)	$ 1,908,303	$ 104,580	$ -	$ 2,012,883
CITY CLERK (CC GP100)	$ 98,637	$ 24,682	$ 3,042,292	$ 3,165,611
CITY MANAGER (CM GP100)	$ 2,220,044	$ -	$ 524,693	$ 2,744,737
CIVIL SERVICE (CS GP100)	$ 2,224,842	$ -	$ -	$ 2,224,842
FIRE ADMIN (FDB1+FDEO)	$ 3,697,910	$ -	$ -	$ 3,697,910
FM ADMIN (FMB1 GP100)	$ 52,233	$ -	$ -	$ 52,233
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 1,140,652	$ -	$ 1,433,021	$ 2,573,673
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 1,857,273	$ -	$ -	$ 1,857,273
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 23,597	$ -	$ -	$ 23,597
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 1,188,258	$ -	$ -	$ 1,188,258
FM CONTROLS BUREAU (FMB8 GP100)	$ 168,378	$ -	$ -	$ 168,378
LAW (LW GP100)	$ 971,383	$ 1,614,937	$ -	$ 2,586,320
LEGISLATIVE (LD GP100)	$ 5,577,187	$ -	$ -	$ 5,577,187
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 1,544,581	$ -	$ -	$ 1,544,581
PW ENGR ADMIN (PWENAD)	$ 617,761	$ -	$ -	$ 617,761
TECHNICAL SERVICES (TS IS385)	$ 612,511	$ -	$ -	$ 612,511
Total Allocated	$ 40,908,841	$ 2,058,700	$ 5,000,005	$ 47,967,546
Direct Bill Adjustments	$ 2,048,700			
Proposed Costs	**$ 42,957,541**	**$ 2,058,700**	**$ 5,000,005**	**$ 47,967,546**

11. AUDIT SUMMARY OF OVERHEAD ALLOCATIONS

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

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	APAD EF320	APCI CP201 (CIP)	APCI CP201	APCI EF320 (CIP)	APCI EF320
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 6,683	$ 1,697	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 11,740	$ (0)	$ -	$ 18,045	$ -
CITY CLERK (CC GP100)	$ 84	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 9,131	$ 2,171	$ -	$ -	$ -
CIVIL SERVICE (CS GP100)	$ 11,578	$ 4,022	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 7,431	$ -	$ -	$ 44,371	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 23,030	$ 40	$ -	$ 14,768	$ -
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 4,918	$ 1,170	$ -	$ -	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 1,037	$ 115	$ -	$ 768	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 24,140	$ 5,741	$ -	$ -	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ 74,056	$ -
TECHNICAL SERVICES (TS IS385)	$ 5,089	$ 16	$ -	$ -	$ -
Total Allocated	$ 104,861	$ 14,972	$ -	$ 152,008	$ -

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	APCI SR181 (CIP)	APCI SR181	APOP EF320	APPA EF320	AU IS391
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ 22,467	$ -	$ 339
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ (41)	$ -	$ 16,967	$ 647	$ 123
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ -	$ 32,844	$ 852	$ 147
CIVIL SERVICE (CS GP100)	$ -	$ -	$ 41,680	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ -	$ 12,105	$ 350	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 126	$ -	$ 15,595	$ 1,694	$ 615
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ -	$ 17,690	$ 459	$ 317
FM CONTROLS BUREAU (FMB8 GP100)	$ (2)	$ -	$ 2,251	$ 27	$ 29
LAW (LW GP100)	$ -	$ -	$ 32,462	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ -	$ 86,834	$ 2,251	$ 1,168
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ (208)	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ 11,465	$ 649	$ 65
Total Allocated	$ (125)	$ -	$ 292,359	$ 6,928	$ 2,804

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	AU NX420	AU TF401	CCEL GP100	CM SR133	CM TF401
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ 6,184	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 1,028	$ 1,157	$ 2,589	$ 2,560
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ (3)	$ 547	$ 2,461	$ (38,954)	$ 1,106
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 0	$ 425	$ 6,098	$ 2,216	$ 3,509
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ -	$ 1,668	$ 10,316	$ 2,196
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 49	$ 691	$ 3,649	$ 5,688	$ 11,103
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ 101	$ -	$ -	$ 205
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 0	$ 916	$ 3,284	$ 1,194	$ 1,890
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 93	$ 183	$ 413	$ 221
LAW (LW GP100)	$ -	$ -	$ 2,484	$ -	$ -
LEGISLATIVE (LD GP100)	$ 0	$ 3,373	$ 16,122	$ 5,859	$ 9,276
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 172	$ 1,313	$ 1,377	$ 205
Total Allocated	$ 46	$ 7,348	$ 44,603	$ (9,303)	$ 32,270

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	CM TF411	CMCI TF401 (CIP)	CP GP100	CP SR120	CSDD IS390
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 152	$ -	$ 9,832	$ -	$ 105
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ 306,689	$ -	$ -
CITY AUDITOR (AU GP100)	$ 409	$ 27,043	$ 4,484	$ 81	$ 35
CITY CLERK (CC GP100)	$ -	$ -	$ 736	$ -	$ -
CITY MANAGER (CM GP100)	$ 252	$ 656	$ 3,712	$ 83	$ 20
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 630	$ 68,154	$ 291	$ -	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 1,428	$ 191	$ 2,788	$ 1,416	$ 638
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 76	$ 5,015	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 136	$ 353	$ 7,997	$ 178	$ 22
FM CONTROLS BUREAU (FMB8 GP100)	$ 27	$ 1,151	$ 860	$ 4	$ 9
LAW (LW GP100)	$ -	$ -	$ 8,254	$ -	$ -
LEGISLATIVE (LD GP100)	$ 668	$ 1,734	$ 29,439	$ 657	$ 80
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ 128,666	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 32	$ -	$ 2,301	$ -	$ 20
Total Allocated	$ 3,809	$ 232,963	$ 377,382	$ 2,419	$ 929

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	DCDP SR120	DCEC GP100	DVAD EF337	DVAD GP100	DVAD SA270
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ 1,558	$ 23	$ 211
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ 103,529	$ -
CITY AUDITOR (AU GP100)	$ 132	$ 2	$ 404	$ 831	$ 6
CITY CLERK (CC GP100)	$ -	$ -	$ 284	$ -	$ -
CITY MANAGER (CM GP100)	$ 14	$ -	$ -	$ 5,903	$ -
CIVIL SERVICE (CS GP100)	$ -	$ -	$ 1,603	$ 18	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 362	$ 35	$ 70	$ 2,414	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 265	$ 108	$ 16,815	$ 3,448	$ 64
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 8	$ -	$ -	$ 3,180	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 5	$ -	$ 124	$ 38	$ 14
LAW (LW GP100)	$ -	$ -	$ -	$ 1,943	$ -
LEGISLATIVE (LD GP100)	$ 38	$ -	$ -	$ 15,608	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ 9,964	$ 5,808	$ 170
Total Allocated	$ 823	$ 145	$ 30,822	$ 142,745	$ 465

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	DVAD SR135	DVAD SR137	DVAD SR150	DVBU EF337	DVBU GP100
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ 1,221
DISASTER MGMT DIVISION (FDB5 GP100)	$ 941	$ -	$ 1,817	$ 16,246	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ -	$ 174	$ -	$ 5,753	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ 1,932	$ -
CITY MANAGER (CM GP100)	$ -	$ -	$ -	$ 15,116	$ -
CIVIL SERVICE (CS GP100)	$ 1,115	$ -	$ 2,139	$ 29,249	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ -	$ -	$ 5,171	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 40	$ 5,866	$ 40	$ 66,036	$ -
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ -	$ -	$ 8,141	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 65	$ 7	$ 124	$ 1,350	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ 135,005	$ -
LEGISLATIVE (LD GP100)	$ -	$ -	$ -	$ 39,964	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 4,399	$ -	$ 4,277	$ -
Total Allocated	$ 2,161	$ 10,446	$ 4,121	$ 328,239	$ 1,221

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	DVBU SR137	DVHC SA270	DVHC SA277	DVHC SR135	DVHC SR149
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 1,198	$ -	$ 2,324	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 1,921	$ 19,442	$ 16,298	$ 4,088	$ 165
CITY CLERK (CC GP100)	$ 36,322	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 4,529	$ 1,319	$ -	$ 1,735	$ -
CIVIL SERVICE (CS GP100)	$ -	$ 1,724	$ -	$ 4,162	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 2,143	$ 16,965	$ -	$ 1,872	$ 23
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 25,447	$ 12,983	$ 668	$ 6,903	$ 885
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 2,439	$ 710	$ -	$ 934	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 83	$ 910	$ 695	$ 332	$ 7
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 11,973	$ 3,486	$ -	$ 4,586	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 1,630	$ 986	$ -	$ 711	$ -
Total Allocated	$ 86,487	$ 59,723	$ 17,661	$ 27,647	$ 1,080

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	DVHS SR135	DVNS EF337	DVNS GP100	DVNS SR130	DVNS SR137
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 2,982	$ 7,519	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 999	$ 1,165	$ 3,482	$ (5)	$ 638
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 628	$ 3,900	$ 8,606	$ (26)	$ 1,346
CIVIL SERVICE (CS GP100)	$ -	$ 7,068	$ 17,336	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 2,055	$ 1,353	$ 5,317	$ -	$ 373
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 4,178	$ 3,204	$ 13,043	$ 58	$ 1,124
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 338	$ 2,101	$ 4,635	$ (14)	$ 725
FM CONTROLS BUREAU (FMB8 GP100)	$ 43	$ 253	$ 661	$ -	$ 27
LAW (LW GP100)	$ 7,838	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 1,660	$ 10,311	$ 22,752	$ (68)	$ 3,558
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 432	$ 1,682	$ 12,948	$ -	$ 965
Total Allocated	$ 18,170	$ 34,020	$ 96,298	$ (55)	$ 8,756

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	DVNS SR150	DVPL EF337	DVPL GP100	DVPL SR120	DVPL SR137
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 12,069	$ 6,964	$ 23	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 12,344	$ 2,880	$ 10	$ 326	$ 1,260
CITY CLERK (CC GP100)	$ 1,313	$ 9,745	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 14,595	$ 6,728	$ -	$ 20	$ 2,363
CIVIL SERVICE (CS GP100)	$ 19,469	$ 10,871	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 12,924	$ 4,447	$ 23	$ 1,353	$ 3,327
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 37,572	$ 28,625	$ 412	$ 850	$ 11,400
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 7,861	$ 3,624	$ -	$ 11	$ 1,273
FM CONTROLS BUREAU (FMB8 GP100)	$ 1,346	$ 596	$ 2	$ 14	$ 54
LAW (LW GP100)	$ 230	$ 135,005	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 38,588	$ 17,787	$ -	$ 53	$ 6,247
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 35	$ 4,760	$ 69	$ -	$ 1,738
Total Allocated	$ 158,345	$ 232,030	$ 539	$ 2,628	$ 27,662

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	DVRD SA270	DVRD SA277	DVRD SR149	FDB2 GP100	FDB2 SR120
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ 9,099	$ -	$ -	$ 8,783	$ 10,372
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ 5,411	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 5,033	$ 14,373	$ 3	$ 4,007	$ -
CITY CLERK (CC GP100)	$ 2,225	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 698	$ -	$ -	$ 11,115	$ -
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ 11,608	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ 160,544	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 11,794	$ -	$ -	$ 4,602	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 8,426	$ 389	$ 453	$ 13,211	$ -
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 376	$ -	$ -	$ 5,987	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 214	$ 612	$ -	$ 538	$ -
LAW (LW GP100)	$ 65,154	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 1,846	$ -	$ -	$ 29,388	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 706	$ -	$ -	$ 3,731	$ -
Total Allocated	$ 105,572	$ 15,374	$ 456	$ 258,925	$ 10,372

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	FDB2 SR131	FDB2 TF401	FDB3 GP100	FDB3 SR120	FDB4 CP201
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ 597	$ 258,714	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 1,350	$ 180	$ 10,637	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 674	$ 19	$ 8,062	$ 1,824	$ 48
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 1,687	$ -	$ 24,487	$ 1,438	$ -
CIVIL SERVICE (CS GP100)	$ 3,199	$ 427	$ 23,387	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ 24,374	$ 499	$ 286,205	$ 17,906	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 1,052	$ -	$ 9,327	$ 3,091	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 2,119	$ 49	$ 10,974	$ 2,841	$ 137
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ 3	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 909	$ -	$ 13,189	$ 774	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 120	$ 13	$ 1,066	$ 77	$ 2
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 4,461	$ -	$ 64,739	$ 3,801	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 422	$ 34	$ 20,535	$ -	$ -
Total Allocated	$ 40,367	$ 1,223	$ 473,205	$ 290,466	$ 186

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	FDB4 DS600	FDB4 GP100	FDB4 SR120	FDB4 SR121	FDB4 TF401
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ 164,802	$ 568,306	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 97,681	$ -	$ 2,313	$ 10,470
CIVIC CENTER AND ECOC COSTS	$ -	$ 263,423	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 180	$ 55,492	$ (5)	$ (3,729)	$ 18,654
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ 259,615	$ -	$ 1,534	$ 23,117
CIVIL SERVICE (CS GP100)	$ -	$ 229,726	$ -	$ 5,484	$ 13,406
FIRE ADMIN (FDB1+FDEO)	$ -	$ 2,859,028	$ -	$ 85,253	$ 201,570
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 502	$ 34,335	$ -	$ -	$ 5,858
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 150	$ 37,944	$ 79	$ 292	$ 5,958
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ 3,459
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 139,831	$ -	$ 826	$ 12,451
FM CONTROLS BUREAU (FMB8 GP100)	$ 7	$ 9,007	$ -	$ 241	$ 1,506
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ 686,381	$ -	$ 4,055	$ 61,117
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 43,408	$ -	$ 440	$ 5,391
Total Allocated	$ 838	$ 4,880,671	$ 568,379	$ 96,709	$ 362,956

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	FDB4 TF403	FDB5 SR120	FMB2 IS385	FMB2 IS390	FMB2 IS391
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 2,249	$ -	$ 1,298	$ 100	$ 1,136
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ 23,229	$ 1,794	$ 20,331
CITY AUDITOR (AU GP100)	$ 1,531	$ 272	$ 646	$ 130	$ 1,029
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 5,190	$ 533	$ 1,743	$ 176	$ 2,205
CIVIL SERVICE (CS GP100)	$ 5,179	$ -	$ 2,133	$ 146	$ 2,498
FIRE ADMIN (FDB1+FDEO)	$ 56,013	$ 6,517	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ 2,229	$ 226	$ 2,821
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 1,178	$ 222	$ 152	$ -	$ 210
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 2,062	$ 931	$ 952	$ 1,163	$ 1,768
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 284	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 2,795	$ 287	$ 939	$ 95	$ 1,188
FM CONTROLS BUREAU (FMB8 GP100)	$ 219	$ 11	$ 117	$ 13	$ 120
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 13,721	$ 1,410	$ 4,608	$ 466	$ 5,831
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 1,449	$ -	$ 347	$ 87	$ 10,031
Total Allocated	$ 91,870	$ 10,183	$ 38,393	$ 4,396	$ 49,168

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	FMB2 SA270	FMB2 SR130	FMB2 SR135	FMB2 SR150	FMB2 SR151
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 13	$ 72	$ 360	$ 21
CIVIC CENTER AND ECOC COSTS	$ -	$ 230	$ 1,288	$ 6,440	$ 368
CITY AUDITOR (AU GP100)	$ 52	$ 1	$ 36	$ 166	$ 8
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 146	$ 11	$ 107	$ 548	$ 19
CIVIL SERVICE (CS GP100)	$ -	$ 18	$ 171	$ 817	$ 24
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ 187	$ 13	$ 137	$ 700	$ 24
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ -	$ 28	$ -	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 363	$ 667	$ 856	$ 2,898	$ 555
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 79	$ 6	$ 58	$ 295	$ 10
FM CONTROLS BUREAU (FMB8 GP100)	$ 2	$ 2	$ 7	$ 32	$ 2
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 386	$ 28	$ 282	$ 1,448	$ 49
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 41	$ 2	$ 90	$ 11	$ 0
Total Allocated	$ 1,254	$ 991	$ 3,132	$ 13,715	$ 1,079

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	FMB3 IS391	FMB3 TF401	FMB4 EF301	FMB4 GP100	FMB5 GP100
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ 60,911	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 781	$ 129	$ -	$ 12,747	$ 2,056
CIVIC CENTER AND ECOC COSTS	$ 13,983	$ 2,300	$ -	$ 277,631	$ 53,466
CITY AUDITOR (AU GP100)	$ 498	$ 94	$ 8,053	$ 3,466	$ 1,308
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ 5,504	$ 393
CITY MANAGER (CM GP100)	$ 1,368	$ 210	$ -	$ 20,042	$ 2,924
CIVIL SERVICE (CS GP100)	$ 670	$ -	$ -	$ 27,275	$ 2,437
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ 1,750	$ 269	$ -	$ 25,634	$ 3,740
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ -	$ -	$ 10,411	$ 3,943
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 757	$ 647	$ 373	$ 36,814	$ 5,722
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ 17	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 737	$ 113	$ -	$ 10,795	$ 1,575
FM CONTROLS BUREAU (FMB8 GP100)	$ 74	$ 13	$ 343	$ 1,014	$ 196
LAW (LW GP100)	$ -	$ -	$ -	$ 153,374	$ 634
LEGISLATIVE (LD GP100)	$ 3,617	$ 556	$ -	$ 52,988	$ 7,731
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 176	$ 24	$ -	$ 63,425	$ 768
Total Allocated	$ 24,412	$ 4,373	$ 8,768	$ 762,030	$ 86,893

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	FMB7 GP100	FMTS GP100	FMB9 EF340	FMB9 IS386 (CIP)	GOBS EF301
BUILDING DEPRECIATION	$ -	$ 9,592	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 2,784	$ -	$ 8,069	$ -	$ 9,478
CIVIC CENTER AND ECOC COSTS	$ 96,167	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 1,175	$ -	$ 3,773	$ -	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 4,455	$ -	$ 8,478	$ -	$ 13,235
CIVIL SERVICE (CS GP100)	$ 5,734	$ -	$ 17,702	$ -	$ 17,519
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ 5,486	$ -	$ 9,018	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 668	$ -	$ 34,041	$ -	$ 15,531
FM ACCOUNTING BUREAU (FMB2 GP100)	$ -	$ -	$ 6,092	$ 12	$ 17,335
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 2,399	$ -	$ 4,527	$ -	$ 7,128
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ -	$ 707	$ -	$ 3,550
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 11,777	$ -	$ 22,222	$ -	$ 34,991
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 1,353	$ -	$ 3,943	$ -	$ 4,800
Total Allocated	$ 131,997	$ 9,592	$ 118,573	$ 12	$ 123,567

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	GOBS EF303	GOBS NX420	GOEC EF301	GOEL EF331	GOEO EF301
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 1,928	$ 22,004	$ 900	$ 321
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 4	$ 1,263	$ -	$ 51,704	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 17	$ 2,376	$ 45,322	$ 1,354	$ 473
CIVIL SERVICE (CS GP100)	$ -	$ 3,504	$ 48,748	$ 305	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 82	$ 34,878	$ 60,526	$ 560
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 131	$ 2,998	$ 41,683	$ 1,364	$ 475
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 9	$ 1,280	$ 24,411	$ 729	$ 255
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 185	$ 2,527	$ 2,262	$ 104
LAW (LW GP100)	$ -	$ -	$ -	$ 6,783	$ -
LEGISLATIVE (LD GP100)	$ 46	$ 6,282	$ 119,824	$ 3,579	$ 1,252
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 1,656	$ 16,243	$ 1,088	$ 347
Total Allocated	$ 208	$ 21,553	$ 355,640	$ 130,591	$ 3,787

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	GOEO NX420	GOGS EF301	GOOP EF301	GOOP NX420	GOOP SR134
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 193	$ 16,765	$ -	$ 5,013	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 31	$ -	$ 19,320	$ 86,637	$ 35,552
CITY CLERK (CC GP100)	$ -	$ -	$ 6,633	$ -	$ -
CITY MANAGER (CM GP100)	$ 331	$ 30,326	$ -	$ 6,413	$ -
CIVIL SERVICE (CS GP100)	$ -	$ 35,952	$ -	$ 9,445	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 2,932	$ -	$ 1,881	$ 10,323
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 516	$ 7,125	$ 50	$ 4,141	$ 463
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 178	$ 16,334	$ -	$ 3,454	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 14	$ 1,495	$ (567)	$ 16,192	$ 1,644
LAW (LW GP100)	$ -	$ -	$ 23,498	$ 2,661	$ -
LEGISLATIVE (LD GP100)	$ 875	$ 80,177	$ -	$ 16,955	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 37	$ 10,336	$ (171)	$ 1,576	$ 19
Total Allocated	$ 2,174	$ 201,442	$ 48,763	$ 154,368	$ 48,001

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	HA HR430	HECH EX440	HECH GP100	HECH SR130	HEEH GP100
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 144,671	$ -	$ 1,915	$ 25,397	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 567,099	$ (0)	$ 633	$ 10,824	$ -
CITY CLERK (CC GP100)	$ 1,481	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 103,541	$ -	$ 1,570	$ 29,328	$ -
CIVIL SERVICE (CS GP100)	$ 257,086	$ -	$ 652	$ 15,258	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 48,695	$ -	$ 4,561	$ 8,692	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 181,423	$ 114	$ 5,290	$ 23,252	$ 2,000
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 111,536	$ -	$ 846	$ 15,796	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 28,806	$ -	$ 158	$ 2,188	$ -
LAW (LW GP100)	$ 93,856	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 410,618	$ -	$ 4,150	$ 77,538	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 22,202	$ -	$ 841	$ 1,855	$ -
Total Allocated	$ 1,971,013	$ 114	$ 20,616	$ 210,128	$ 2,000

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	HEEH SR130	HEEH SR131	HEEO GP100	HEEO SR120	HEEO SR130
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ 167,605
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ 2,712	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 11,863	$ 1,311	$ -	$ -	$ 10,269
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 5,114	$ 832	$ 1	$ 56	$ 6,590
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ 125
CITY MANAGER (CM GP100)	$ 24,750	$ 1,723	$ -	$ -	$ 10,598
CIVIL SERVICE (CS GP100)	$ 14,862	$ 2,986	$ -	$ -	$ 7,556
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 4,460	$ 362	$ -	$ 105	$ 8,148
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 25,160	$ 2,610	$ 29	$ 70	$ 14,902
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 13,331	$ 928	$ -	$ -	$ 5,708
FM CONTROLS BUREAU (FMB8 GP100)	$ 1,025	$ 124	$ -	$ 2	$ 827
LAW (LW GP100)	$ 1,629	$ -	$ -	$ -	$ 43,723
LEGISLATIVE (LD GP100)	$ 65,435	$ 4,554	$ -	$ -	$ 28,020
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 4,078	$ 324	$ 27	$ -	$ 4,364
Total Allocated	$ 171,706	$ 15,753	$ 58	$ 2,946	$ 308,437

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	HEEO SR151	HEHA SR151	HEHS GP100	HEHS IS390	HEHS SR130
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ 57,228
EQUIPMENT DEPRECIATION	$ -	$ 1,328	$ -	$ -	$ 3,551
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 18,148	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ -	$ 23,519	$ 407	$ 0	$ 1,866
CITY CLERK (CC GP100)	$ -	$ 3,061	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ 20,697	$ 618	$ -	$ 3,924
CIVIL SERVICE (CS GP100)	$ -	$ 29,858	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 10,617	$ 1,236	$ -	$ 1,901
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 222	$ 15,174	$ 2,584	$ 9	$ 5,898
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 11,148	$ 333	$ -	$ 2,113
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 4,412	$ 18	$ -	$ 79
LAW (LW GP100)	$ -	$ 7,435	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ 54,720	$ 1,633	$ -	$ 10,374
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 1,895	$ 93	$ -	$ 447
Total Allocated	$ 222	$ 202,011	$ 6,921	$ 9	$ 87,382

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	HEPH DS600	HEPH GP100	HEPH IS390	HEPH SR130	HEPR DS600
BUILDING DEPRECIATION	$ -	$ -	$ -	$ 116,655	$ -
EQUIPMENT DEPRECIATION	$ -	$ 3,468	$ -	$ 64,701	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 12	$ (30)	$ 1	$ 3,335	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ 13	$ -	$ 10,024	$ -
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 642	$ -	$ 3,292	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 14	$ 657	$ 22	$ 18,898	$ 12
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 7	$ -	$ 5,399	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ (2)	$ -	$ 142	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ 10,191	$ -
LEGISLATIVE (LD GP100)	$ -	$ 36	$ -	$ 26,503	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 7	$ -	$ 995	$ -
Total Allocated	$ 26	$ 4,798	$ 23	$ 260,134	$ 12

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	HEPR SR120	HEPR SR130	HEPR SR151	HEPY DS600	HEPY SR130
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 23,436	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 197	$ 4,438	$ (0)	$ 36	$ 5,289
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ 17,738	$ -	$ -	$ 17,097
CIVIL SERVICE (CS GP100)	$ -	$ 26,275	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 420	$ 3,304	$ -	$ -	$ 9,581
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 78	$ 23,999	$ 9	$ 35	$ 26,101
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 9,554	$ -	$ -	$ 9,209
FM CONTROLS BUREAU (FMB8 GP100)	$ 9	$ 1,782	$ -	$ 2	$ 224
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ 46,898	$ -	$ -	$ 45,202
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 1,833	$ -	$ -	$ 2,869
Total Allocated	$ 704	$ 159,257	$ 9	$ 72	$ 115,572

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	HREB IS391	HREO IS390	HREO IS391	HRLO IS391	HRPS IS390
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 566	$ 2,249	$ 64	$ 321
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 61	$ 333	$ 1,109	$ 90	$ 171
CITY CLERK (CC GP100)	$ -	$ 970	$ 7,068	$ -	$ -
CITY MANAGER (CM GP100)	$ 137	$ 684	$ 3,315	$ 173	$ 395
CIVIL SERVICE (CS GP100)	$ -	$ 823	$ 2,894	$ -	$ 152
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 373	$ 805	$ 23	$ 23
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 465	$ 2,314	$ 2,951	$ 1,178	$ 763
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 74	$ 369	$ 1,785	$ 93	$ 213
FM CONTROLS BUREAU (FMB8 GP100)	$ 2	$ 52	$ 201	$ 9	$ 29
LAW (LW GP100)	$ 5,213	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 361	$ 1,809	$ 8,764	$ 457	$ 1,044
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 110	$ 257	$ 762	$ 45	$ 137
Total Allocated	$ 6,423	$ 8,551	$ 31,904	$ 2,133	$ 3,248

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	HRPS IS391	HRRM IS390	HRWD GP100	HRWD SR149	HRWD SR150
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 2,429	$ 3,856	$ 709	$ -	$ 17,508
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 1,474	$ 5,643	$ 405	$ -	$ 8,418
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 3,644	$ 4,752	$ 1,529	$ -	$ 19,603
CIVIL SERVICE (CS GP100)	$ 4,540	$ 5,789	$ 609	$ -	$ 9,262
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 1,563	$ 4,095	$ 548	$ -	$ 29,231
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 3,912	$ 8,797	$ 2,789	$ 40	$ 40,133
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 1,963	$ 2,559	$ 823	$ -	$ 10,559
FM CONTROLS BUREAU (FMB8 GP100)	$ 228	$ 503	$ 65	$ -	$ 1,549
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ 19,024
LEGISLATIVE (LD GP100)	$ 9,634	$ 12,563	$ 4,042	$ -	$ 51,828
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 9,961	$ 6,728	$ 1,578	$ -	$ 493
Total Allocated	$ 39,348	$ 55,284	$ 13,098	$ 40	$ 207,609

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	LDCI CP209 (CIP)	LS GP100	LS GP103	LS IS380	LS SR120
BUILDING DEPRECIATION	$ -	$ -	$ 280,168	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ 27,006	$ 604	$ 3,064
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 0	$ 1,644	$ 12,437	$ 117	$ 410
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 4	$ -	$ 43,998	$ 779	$ 3,740
CIVIL SERVICE (CS GP100)	$ -	$ -	$ 44,854	$ 823	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 1,131	$ 70	$ 20,841	$ 82	$ 140
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 454	$ 64	$ 65,107	$ 767	$ 4,447
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 2	$ -	$ 23,698	$ 420	$ 2,014
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 70	$ 2,366	$ 47	$ 224
LAW (LW GP100)	$ -	$ -	$ 10,678	$ -	$ -
LEGISLATIVE (LD GP100)	$ 11	$ -	$ 116,324	$ 2,060	$ 9,887
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ 7,502	$ 115	$ 612
Total Allocated	$ 1,602	$ 1,848	$ 654,978	$ 5,813	$ 24,539

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	LWCC01 IS390	LWCC02 IS390	LWHR IS391	PD GP100	PDAD CP201
BUILDING DEPRECIATION	$ -	$ -	$ -	$ 1,900,744	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ 437,417	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 5,898	$ 5,898	$ 514	$ 323,724	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ 2,230,622	$ -
CITY AUDITOR (AU GP100)	$ 3,029	$ 3,029	$ 362	$ 190,235	$ 18
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ 16,963	$ -
CITY MANAGER (CM GP100)	$ 2,189	$ 2,189	$ 197	$ 726,265	$ -
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ 670,744	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 2,899	$ 2,899	$ 58	$ 56,064	$ 47
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 2,626	$ 2,626	$ 655	$ 109,404	$ 136
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 4,715	$ 4,715	$ 424	$ 273,951	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 530	$ 530	$ 50	$ 27,846	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ 55,824	$ -
LEGISLATIVE (LD GP100)	$ 17,360	$ 17,360	$ 1,562	$ 1,344,732	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 1,990	$ 1,990	$ 98	$ 149,532	$ -
Total Allocated	$ 41,236	$ 41,236	$ 3,920	$ 8,514,066	$ 200

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PDAD SR120	PDAD SR121	PDAD TF401	PDAD TF403	PDDT SR120
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ 16,687	$ -	$ -	$ -	$ 158,656
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 10,973	$ 99	$ 648	$ 321	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 4,379	$ -	$ -	$ -	$ -
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 18,394	$ -	$ 198	$ -	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 6,894	$ 12	$ 87	$ 92	$ -
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ 120	$ 59	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 2,359	$ -	$ -	$ -	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 467	$ 4	$ 27	$ 14	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 11,579	$ -	$ -	$ -	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ (39)	$ -	$ 23	$ -	$ -
Total Allocated	$ 71,693	$ 114	$ 1,104	$ 487	$ 158,656

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PDDT TF401	PDEO SR120	PDFD SR120	PDPT SR120	PDPT SR121
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ 10,991	$ 9,121	$ 483,131	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ -	$ 2,437
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ -	$ -	$ -	$ -	$ (3,857)
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ -	$ -	$ -	$ 3,857
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ -	$ 5,777
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ -	$ -	$ -	$ 289
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 38	$ -	$ -	$ -	$ 714
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ -	$ -	$ -	$ 2,077
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ -	$ -	$ -	$ 244
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ -	$ -	$ -	$ 10,197
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ -	$ -	$ 464
Total Allocated	$ 38	$ 10,991	$ 9,121	$ 483,131	$ 22,199

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PDPT TF401	PDPT TF403	PDSU SR120	PDSU TF401	PRAC GP105
BUILDING DEPRECIATION	$ -	$ -	$ 74,615	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ 839,136	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 257	$ 5,912	$ -	$ 8,290	$ 12,521
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 1,315	$ 2,213	$ -	$ 5,730	$ 4,353
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 3,590	$ 8,281	$ -	$ 15,069	$ 20,373
CIVIL SERVICE (CS GP100)	$ 609	$ 14,015	$ -	$ 18,890	$ 15,234
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 906	$ -	$ 2,349	$ 6,913
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 1,141	$ 1,046	$ -	$ 2,125	$ 21,453
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 244	$ 410	$ -	$ 1,063	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 1,934	$ 4,460	$ -	$ 8,116	$ 10,973
FM CONTROLS BUREAU (FMB8 GP100)	$ 74	$ 497	$ -	$ 808	$ 1,037
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ 8,779
LEGISLATIVE (LD GP100)	$ 9,492	$ 21,895	$ -	$ 39,841	$ 53,863
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 1,544	$ -	$ 1,558	$ 6,786
Total Allocated	$ 18,656	$ 61,180	$ 913,752	$ 103,840	$ 162,286

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PRAC TF401	PRBS GP105	PRBS IS390	PRBS TF401	PRBS TF403
BUILDING DEPRECIATION	$ -	$ 158,675	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 257	$ 4,154	$ 257	$ 1,131	$ 1,069
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 22	$ 2,586	$ 191	$ 679	$ 500
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 129	$ 6,092	$ 444	$ 1,922	$ 1,669
CIVIL SERVICE (CS GP100)	$ 609	$ 7,294	$ -	$ 1,852	$ 1,968
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 931	$ 233	$ 397	$ 327
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 179	$ 9,610	$ 1,296	$ 4,421	$ 4,114
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 4	$ -	$ -	$ 126	$ 93
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 69	$ 3,281	$ 239	$ 1,035	$ 899
FM CONTROLS BUREAU (FMB8 GP100)	$ 18	$ 393	$ 25	$ 106	$ 93
LAW (LW GP100)	$ -	$ 68,737	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 341	$ 16,106	$ 1,174	$ 5,081	$ 4,413
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 2,724	$ 110	$ 287	$ 256
Total Allocated	$ 1,628	$ 280,584	$ 3,969	$ 17,036	$ 15,401

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PRBS TF411	PRCI CP201 (CIP)	PRCI CP201	PRCI TF401 (CIP)	PRCI TF401
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ -	$ 154	$ -	$ (69)	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ (30)	$ -	$ (11)	$ -
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 851	$ -	$ -	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 109	$ 12	$ 3,689	$ 6	$ 696
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ (13)	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ (16)	$ -	$ (6)	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 7	$ -	$ (4)	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ (80)	$ -	$ (30)	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ 784	$ -	$ (352)	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ -	$ -	$ -
Total Allocated	$ 109	$ 1,683	$ 3,689	$ (479)	$ 696

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PRCI TF403 (CIP)	PRCP GP105	PRCR DS600	PRCR GP105	PRCR SR120
BUILDING DEPRECIATION	$ -	$ 589,350	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ 7,786	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ 44,938	$ 3,635
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 6,833	$ -	$ 26	$ 12,113	$ 2,098
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ -	$ -	$ 81,729	$ 22,112
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ 25,623	$ 5,271
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 7,057	$ -	$ 117	$ 25,954	$ 2,706
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 1,201	$ 73,038	$ 132	$ 41,296	$ 8,471
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 1,267	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ -	$ -	$ 44,020	$ 11,910
FM CONTROLS BUREAU (FMB8 GP100)	$ 291	$ -	$ 2	$ 3,574	$ 336
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ -	$ -	$ 216,078	$ 58,462
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ 34,629	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ -	$ 15,848	$ 486
Total Allocated	$ 51,277	$ 670,174	$ 276	$ 511,173	$ 115,486

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PRCR SR133	PRCR TF401	PREO GP105	PREO TF401	PREO TF403
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 229	$ 8,136	$ 257	$ 129	$ 129
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 173	$ 2,066	$ 320	$ 121	$ 112
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 763	$ 15,122	$ 431	$ 205	$ 203
CIVIL SERVICE (CS GP100)	$ -	$ 3,553	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 502	$ 1,598	$ 175	$ 82	$ 82
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 932	$ 9,595	$ 1,447	$ 866	$ 866
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ 383	$ -	$ 23	$ 21
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 411	$ 8,145	$ 232	$ 110	$ 109
FM CONTROLS BUREAU (FMB8 GP100)	$ 23	$ 641	$ 31	$ 14	$ 14
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 2,018	$ 39,980	$ 1,140	$ 541	$ 535
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 44	$ 2,083	$ 1,936	$ 24	$ 24
Total Allocated	$ 5,095	$ 91,302	$ 5,969	$ 2,116	$ 2,095

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PRMB GP105	PRMB TF401	PRMB TF403	PRMB TF411	PRMD DS600
BUILDING DEPRECIATION	$ 64,544	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 1,056	$ 4,848	$ 1,329	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ -	$ 1,097	$ 3,487	$ 1,086	$ 32
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ 1,735	$ 8,142	$ 2,433	$ -
CIVIL SERVICE (CS GP100)	$ -	$ 1,980	$ 10,578	$ 2,437	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 769	$ 2,798	$ 209	$ 117
FM ACCOUNTING BUREAU (FMB2 GP100)	$ -	$ 10,133	$ 20,550	$ 3,887	$ 155
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ 203	$ 647	$ 201	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 934	$ 4,385	$ 1,311	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 118	$ 477	$ 136	$ 2
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ 4,587	$ 21,525	$ 6,433	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 572	$ 5,409	$ 1,221	$ -
Total Allocated	$ 64,544	$ 23,186	$ 82,845	$ 20,683	$ 305

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PRMD GP105	PRMD SR120	PRMD SR182 (CIP)	PRMD SR182	PRMD TF401
BUILDING DEPRECIATION	$ 3,401,315	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ 118,154	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 9,300	$ 1,206	$ -	$ -	$ 7,467
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 10,035	$ 62	$ 49	$ -	$ 4,538
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 20,338	$ 966	$ -	$ -	$ 13,010
CIVIL SERVICE (CS GP100)	$ 15,520	$ 2,437	$ -	$ -	$ 15,715
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 12,563	$ 187	$ 187	$ -	$ 6,789
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 27,764	$ 1,492	$ -	$ 257	$ 11,862
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ 842
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 10,954	$ 520	$ -	$ -	$ 7,007
FM CONTROLS BUREAU (FMB8 GP100)	$ 1,059	$ 84	$ 2	$ -	$ 702
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 53,771	$ 2,555	$ -	$ -	$ 34,397
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ 248	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 7,345	$ 258	$ 86	$ -	$ 2,668
Total Allocated	$ 3,688,118	$ 9,768	$ 572	$ 257	$ 104,998

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PRMD TF403	PRMD TF411	PRPD CP201 (CIP)	PRPD GP105	PRSE SR133
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 11,601	$ 1,787	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 3,914	$ 1,638	$ -	$ (5)	$ (7)
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 20,023	$ 4,100	$ -	$ -	$ -
CIVIL SERVICE (CS GP100)	$ 24,855	$ 2,407	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 5,666	$ 2,841	$ -	$ -	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 13,456	$ 4,573	$ 595	$ 12	$ 9
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 726	$ 304	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 10,784	$ 2,208	$ -	$ -	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 955	$ 192	$ -	$ -	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ 5,754
LEGISLATIVE (LD GP100)	$ 52,936	$ 10,841	$ -	$ -	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 3,304	$ 1,217	$ -	$ -	$ -
Total Allocated	$ 148,221	$ 32,108	$ 595	$ 7	$ 5,756

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PRSP GP105	PWAM GP100	PWAM IS380	PWAM SR132	PWAM SR136
BUILDING DEPRECIATION	$ 195,301	$ 57,105	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ 2,911	$ -	$ -	$ -	$ 5,221
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 2,121	$ 13	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ 70,911	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ -	$ 964	$ 166	$ 7,524	$ 518
CITY CLERK (CC GP100)	$ -	$ 1,874	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ 2,914	$ 66	$ 8	$ 7
CIVIL SERVICE (CS GP100)	$ -	$ 4,113	$ 30	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 6,380	$ 1,015	$ 15,910	$ 1,855
FM ACCOUNTING BUREAU (FMB2 GP100)	$ -	$ 7,897	$ 746	$ 6,223	$ 1,100
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 1,570	$ 35	$ 4	$ 4
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 185	$ 7	$ 319	$ 22
LAW (LW GP100)	$ -	$ 699	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ 7,705	$ 173	$ 21	$ 18
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ 31,275	$ 190	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 869	$ 5	$ -	$ -
Total Allocated	$ 198,211	$ 196,581	$ 2,446	$ 30,010	$ 8,744

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PWAM SR150	PWAM TF401	PWAM TF403	PWAM TF410 (CIP)	PWAM TF410
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 450	$ 167	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ -	$ 4,905	$ 125	$ 25	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ 1,142	$ 310	$ -	$ -
CIVIL SERVICE (CS GP100)	$ -	$ 335	$ 396	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 3,406	$ 35	$ 47	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 92	$ 9,286	$ 819	$ -	$ 233
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ 910	$ 23	$ 5	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 615	$ 167	$ -	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 239	$ 16	$ 2	$ -
LAW (LW GP100)	$ -	$ 37,648	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ 3,019	$ 819	$ -	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ 6,634	$ 2,464	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 231	$ 32	$ -	$ -
Total Allocated	$ 92	$ 68,819	$ 5,374	$ 78	$ 233

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PWAM TF411	PWBO CP201 (CIP)	PWBO IS380	PWBO SR181 (CIP)	PWCI CP201 (CIP)
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 77	$ 1,285	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 79	$ 38	$ -	$ -	$ 27,730
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 167	$ 2,162	$ -	$ -	$ 3,547
CIVIL SERVICE (CS GP100)	$ -	$ 2,437	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 35	$ -	$ -	$ -	$ 56,492
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 724	$ 1,199	$ 916	$ 1,055	$ 413
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 15	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 90	$ 1,164	$ -	$ -	$ 1,911
FM CONTROLS BUREAU (FMB8 GP100)	$ 9	$ 90	$ -	$ -	$ 1,181
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 441	$ 5,716	$ -	$ -	$ 9,379
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 1,137	$ 18,955	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ 130,384
TECHNICAL SERVICES (TS IS385)	$ 15	$ 12	$ -	$ -	$ -
Total Allocated	$ 2,788	$ 33,059	$ 916	$ 1,055	$ 231,037

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PWCI CP201	PWCI CP202 (CIP)	PWCI CP202	PWCI CP209 (CIP)	PWCI CP209
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ -	$ 2	$ -	$ 8,885	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ -	$ -	$ 136	$ -
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ -	$ -	$ 22,594	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 30,355	$ -	$ 228	$ 199	$ 5,755
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ -	$ -	$ 73	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ -	$ -	$ 379	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ -	$ -	$ 360	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ 12	$ -	$ 45,032	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ -	$ -	$ -
Total Allocated	$ 30,355	$ 14	$ 228	$ 77,658	$ 5,755

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PWCI EF320 (CIP)	PWCI EF330 (CIP)	PWCI IS380 (CIP)	PWCI IS380	PWCI IS386 (CIP)
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 40	$ -	$ 1,791	$ -	$ (69)
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ -	$ 12	$ -	$ -
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ -	$ 4,082	$ -	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 17	$ 17	$ 6	$ 3,492	$ 38
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ -	$ 7	$ -	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 2	$ -	$ 75	$ -	$ (4)
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ -	$ 33	$ -	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ 9,077	$ -	$ (352)
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ -	$ -	$ -
Total Allocated	$ 59	$ 17	$ 15,083	$ 3,492	$ (386)

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PWCI SR181 (CIP)	PWCI SR181	PWCI SR182 (CIP)	PWCI SR182	PWCI TF401 (CIP)
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 13,309	$ -	$ 12,674	$ -	$ 778
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 228	$ -	$ (417)	$ -	$ 3
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 23,025	$ -	$ 45,867	$ -	$ 1,855
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 130	$ 17,554	$ 254	$ 24,205	$ -
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ 144
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 123	$ -	$ (225)	$ -	$ 2
FM CONTROLS BUREAU (FMB8 GP100)	$ 567	$ -	$ 890	$ -	$ 32
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 604	$ -	$ (1,104)	$ -	$ 9
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ 31,653	$ -	$ 96,165	$ -	$ 4,019
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ 425	$ -	$ -
Total Allocated	$ 69,640	$ 17,554	$ 154,530	$ 24,205	$ 6,842

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PWCI TF401	PWCI TF403 (CIP)	PWCI TF403	PWCI TF410 (CIP)	PWCI TF411 (CIP)
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ -	$ -	$ -	$ 801	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ -	$ -	$ -	$ -
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ -	$ -	$ 1,890	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 1,255	$ 289	$ 567	$ 121	$ 3
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ 148	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ -	$ -	$ -	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ -	$ -	$ 34	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ -	$ -	$ -	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ 4,060	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ -	$ -	$ -
Total Allocated	$ 1,255	$ 289	$ 567	$ 7,053	$ 3

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PWCI TF411	PWDI CP201 (CIP)	PWDI CP201	PWEN CP201 (CIP)	PWEN CP201
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 206	$ -	$ 11,436	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ -	$ 10	$ -	$ (59)	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ 267	$ -	$ 15,532	$ -
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ 25,373	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ -	$ -	$ (2)	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 173	$ 40	$ 608	$ 231	$ 52,406
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 144	$ -	$ 8,366	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 14	$ -	$ 775	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ 705	$ -	$ 41,064	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ 3,033	$ -	$ 168,659	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ (23)	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ (2)	$ -	$ 138	$ -
Total Allocated	$ 173	$ 4,417	$ 608	$ 271,491	$ 52,406

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PWEN DS600	PWEN GP100	PWEN IS380	PWEN SR120	PWEN SR181 (CIP)
BUILDING DEPRECIATION	$ -	$ 1,068,838	$ 347,113	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ 103,568	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 8,113	$ 134	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ 126,247	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 2,140	$ 6,912	$ 562	$ 201	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ 12,587	$ 137	$ (2)	$ -
CIVIL SERVICE (CS GP100)	$ -	$ 11,096	$ 317	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 4,339	$ 11,877	$ 1,435	$ 268	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 169	$ 31,901	$ 2,909	$ 291	$ 260
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 6,779	$ 74	$ (1)	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 92	$ 975	$ 32	$ 9	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ 35,343	$ 363	$ (5)	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ 119,642	$ 1,971	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ 41,094	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 11,618	$ 299	$ -	$ -
Total Allocated	$ 6,740	$ 1,596,590	$ 355,345	$ 760	$ 260

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PWEN SR182 (CIP)	PWEN SR182	PWEN TF401	PWEN TF411	PWEV EF330
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 129	$ -	$ -	$ 509	$ 34,954
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 23	$ -	$ 123	$ 6,993	$ 41,415
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ -	$ -	$ 675	$ 54,196
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ 1,146	$ 70,770
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ -	$ 385	$ 4,876	$ 34,672
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 6	$ 2,592	$ 319	$ 6,682	$ 30,637
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ 23	$ 1,297	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ -	$ -	$ 364	$ 29,190
FM CONTROLS BUREAU (FMB8 GP100)	$ 9	$ -	$ 5	$ 332	$ 4,141
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ 13,860
LEGISLATIVE (LD GP100)	$ -	$ -	$ -	$ 1,785	$ 143,284
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 1,895	$ -	$ -	$ 7,506	$ 515,492
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 22	$ -	$ -	$ 346	$ 11,975
Total Allocated	$ 2,083	$ 2,592	$ 856	$ 32,511	$ 984,587

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PWEV GP100	PWEV TF401	PWFS CP201 (CIP)	PWFS EF340	PWFS SR120
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ 5,704
DISASTER MGMT DIVISION (FDB5 GP100)	$ 17,248	$ 771	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 6,118	$ 135	$ -	$ 1,515	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 26,403	$ 157	$ -	$ 2,482	$ -
CIVIL SERVICE (CS GP100)	$ 37,170	$ 1,828	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 14,069	$ 70	$ -	$ 2,162	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 8,226	$ 807	$ 3	$ 3,493	$ -
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ 25	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 14,221	$ 85	$ -	$ 1,337	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 1,434	$ 57	$ -	$ 65	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ 533	$ -
LEGISLATIVE (LD GP100)	$ 69,807	$ 415	$ -	$ 6,563	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ 254,372	$ 11,373	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 5,490	$ 147	$ -	$ 1,257	$ -
Total Allocated	$ 454,559	$ 15,870	$ 3	$ 19,408	$ 5,704

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PWFS SR130	PWPS GP100	PWPS IS380	PWPS SR120	PWPS SR136
BUILDING DEPRECIATION	$ -	$ 289	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ 3,192	$ 7,907	$ -	$ -	$ 899
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 20,431	$ 6,223	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ 40,841	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ -	$ 12,308	$ 9,578	$ -	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ 54,636	$ 14,065	$ -	$ -
CIVIL SERVICE (CS GP100)	$ -	$ 44,471	$ 13,010	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 24,436	$ 5,731	$ -	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ -	$ 41,317	$ 8,158	$ 23	$ -
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 29,428	$ 7,575	$ -	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 1,913	$ 831	$ -	$ -
LAW (LW GP100)	$ -	$ 12,640	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ 144,450	$ 37,185	$ -	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ 301,304	$ 91,779	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 14,274	$ 3,354	$ -	$ -
Total Allocated	$ 3,192	$ 750,644	$ 197,488	$ 23	$ 899

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	PWPS SR182 (CIP)	PWPS TF401	PWPS TF411	TSCS SR133	TSIS SR120
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ 163,950
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 411	$ 57	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 0	$ 142	$ 474	$ 118	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ 461	$ 220	$ -	$ -
CIVIL SERVICE (CS GP100)	$ -	$ 975	$ 134	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ -	$ -	$ -	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 910	$ 666	$ 971	$ 1,006	$ -
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ 26	$ 88	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 248	$ 118	$ -	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 34	$ 23	$ 6	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ 1,219	$ 581	$ -	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ 6,066	$ 834	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ 102	$ -	$ -	$ -
Total Allocated	$ 910	$ 10,351	$ 3,500	$ 1,129	$ 163,950

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	WATER DEPT EF 310	WATER/SEWER DEPT EF 311	XCAQ TF401	XCDS DS600
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ 48,673	$ 10,282	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 63,169	$ 15,506	$ 9,869	$ -
CITY CLERK (CC GP100)	$ 786	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ 61,096	$ 12,347	$ -	$ -
CIVIL SERVICE (CS GP100)	$ 96,887	$ 23,155	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 42,948	$ 6,264	$ -	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 68,394	$ 14,947	$ 18	$ 66
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ 1,830	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ 65,814	$ 13,300	$ -	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ 7,835	$ 1,578	$ -	$ -
LAW (LW GP100)	$ (166)	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ 242,293	$ 48,965	$ -	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ 14,239	$ 2,063	$ -	$ -
Total Allocated	$ 711,969	$ 148,407	$ 11,718	$ 66

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	XCDS EF303	XCDS EF320 (CIP)	XCDS EF320	XCDS GP100	XCDS IS380
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 21,002	$ 2,768	$ (2,773)	$ 498	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ -	$ -	$ -	$ -
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ -	$ -	$ -	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 24	$ -	$ -	$ 3	$ 6
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ -	$ -	$ -	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ -	$ -	$ -	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ -	$ -	$ -	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ -	$ -	$ -
Total Allocated	$ 21,026	$ 2,768	$ (2,773)	$ 501	$ 6

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	XCDS TF401 (CIP)	XCDS TF401	XCDS TF403 (CIP)	XCDS TF403	XCDS TF411
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 471	$ (393)	$ 655	$ 3,019	$ 4,263
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ -	$ -	$ -	$ -
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ -	$ -	$ -	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ -	$ 12	$ -	$ 42	$ 27
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ 87	$ (73)	$ 121	$ 560	$ 790
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ -	$ -	$ -	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ -	$ -	$ -	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ -	$ -	$ -	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ -	$ -	$ -
Total Allocated	$ 558	$ (454)	$ 776	$ 3,621	$ 5,080

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	XCEX GP100	XCFR IS391	XCGL IS390	XCOT SR182 (CIP)	XCOT TF401
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 58,660	$ 142,561	$ 6,563	$ 3,712	$ -
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ -	$ -	$ -	$ -
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 723	$ 1,341	$ 9,856	$ -	$ -
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 360	$ 10,458	$ 9,310	$ 24	$ -
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ -	$ -	$ -	$ 1,692
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ -	$ -	$ -	$ -
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ -	$ -	$ -	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ -	$ -	$ -	$ -
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ 18,817	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ -	$ -	$ -
Total Allocated	$ 59,743	$ 154,360	$ 25,729	$ 22,553	$ 1,692

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	XCRV GP100	XCRV TF411	XCSP IS385	XCTO IS391	XCWC IS390
BUILDING DEPRECIATION	$ -	$ -	$ -	$ -	$ -
EQUIPMENT DEPRECIATION	$ -	$ -	$ -	$ -	$ -
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ -	$ -	$ -	$ -
CIVIC CENTER AND ECOC COSTS	$ -	$ -	$ -	$ -	$ -
CITY AUDITOR (AU GP100)	$ 16,899	$ 4	$ 267	$ -	$ 19,351
CITY CLERK (CC GP100)	$ -	$ -	$ -	$ -	$ -
CITY MANAGER (CM GP100)	$ -	$ -	$ -	$ 21,567	$ 20,059
CIVIL SERVICE (CS GP100)	$ -	$ -	$ -	$ -	$ -
FIRE ADMIN (FDB1+FDEO)	$ -	$ -	$ -	$ -	$ -
FM ADMIN (FMB1 GP100)	$ -	$ -	$ -	$ -	$ -
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ 4,047	$ -	$ 688	$ -	$ 1,026
FM ACCOUNTING BUREAU (FMB2 GP100)	$ 8,867	$ 12	$ 168	$ -	$ 558
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ 1	$ -	$ -	$ -
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ -	$ -	$ 11,616	$ 10,804
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ -	$ -	$ -	$ -
LAW (LW GP100)	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE (LD GP100)	$ -	$ -	$ -	$ 57,021	$ 53,034
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ -	$ -	$ -	$ -
PW ENGR ADMIN (PWENAD)	$ -	$ -	$ -	$ -	$ -
TECHNICAL SERVICES (TS IS385)	$ -	$ -	$ -	$ -	$ -
Total Allocated	$ 29,813	$ 17	$ 1,123	$ 90,205	$ 104,832

AUDIT SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

NAME	OTHER	Subtotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	$ -	$ 8,489,137	$ -	$ -	$ 8,489,137
EQUIPMENT DEPRECIATION	$ -	$ 3,539,179	$ -	$ -	$ 3,539,179
DISASTER MGMT DIVISION (FDB5 GP100)	$ -	$ 1,246,384	$ 314,502	$ -	$ 1,560,886
CIVIC CENTER AND ECOC COSTS	$ 91,100	$ 3,730,589	$ -	$ -	$ 3,730,589
CITY AUDITOR (AU GP100)	$ -	$ 1,908,303	$ 104,580	$ -	$ 2,012,883
CITY CLERK (CC GP100)	$ 1,137	$ 98,637	$ 24,682	$ 3,042,292	$ 3,165,611
CITY MANAGER (CM GP100)	$ -	$ 2,220,044	$ -	$ 524,693	$ 2,744,737
CIVIL SERVICE (CS GP100)	$ -	$ 2,224,842	$ -	$ -	$ 2,224,842
FIRE ADMIN (FDB1+FDEO)	$ -	$ 3,697,910	$ -	$ -	$ 3,697,910
FM ADMIN (FMB1 GP100)	$ -	$ 52,233	$ -	$ -	$ 52,233
FM PURCHASING & FLEET (FMB7 D1, D2, FMB9 IS386)	$ -	$ 1,140,652	$ -	$ 1,433,021	$ 2,573,673
FM ACCOUNTING BUREAU (FMB2 GP100)	$ -	$ 1,857,273	$ -	$ -	$ 1,857,273
FM ACCTNG BUREAU - TIDELANDS (FMB2 TF)	$ -	$ 23,597	$ -	$ -	$ 23,597
FM BUDGET MANAGEMENT (FMB3 GP100)	$ -	$ 1,188,258	$ -	$ -	$ 1,188,258
FM CONTROLS BUREAU (FMB8 GP100)	$ -	$ 168,378	$ -	$ -	$ 168,378
LAW (LW GP100)	$ -	$ 971,383	$ 1,614,937	$ -	$ 2,586,320
LEGISLATIVE (LD GP100)	$ -	$ 5,577,187	$ -	$ -	$ 5,577,187
PUBLIC WORKS ADM (PWBO & PWDI GP100)	$ -	$ 1,544,581	$ -	$ -	$ 1,544,581
PW ENGR ADMIN (PWENAD)	$ -	$ 617,761	$ -	$ -	$ 617,761
TECHNICAL SERVICES (TS IS385)	$ -	$ 612,511	$ -	$ -	$ 612,511
Total Allocated	$ 92,237	$ 40,908,841	$ 2,058,700	$ 5,000,005	$ 47,967,546