

# **CITY OF BERKELEY CALIFORNIA**



## **Indirect Cost Allocation Plan For Fiscal Year 2023**

**Prepared by Finance Department**

**CITY OF BERKELEY  
INDIRECT COST ALLOCATION  
PLAN For Fiscal Year 2023**

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EXHIBIT A  
Cost Policy Statement

## EXHIBIT A

### Cost Policy Statement (CPS) For the City of Berkeley

#### I. General Accounting Policies

- a. Basis of Accounting – Accrual basis
- b. Fiscal Period – July 1, 2021 through June 30, 2022.
- c. Allocation Basis for individual cost elements – Direct Allocation Basis that only includes the City's General Fund.
- d. Indirect Cost Rate Allocation base – Direct salaries and wages only.
- e. The City of Berkeley maintains adequate internal controls to insure that no cost is charged both directly and indirectly to Federal contracts or grants.

#### II. Description of Cost allocation methodology

##### A. Salaries and wages

- i. Direct costs – The majority of the City's employees directly charge their salary costs since their work is specifically identifiable to specific grants, contracts, or other activities of the organization. The charges are supported by auditable time card reports which reflect the actual activities of employees.
- ii. Indirect costs – All the staff in supporting departments/ divisions charge 100% of their costs indirectly.

The distinction between direct and indirect is primarily based on functions performed. For example, when the positions shown are performing functions that are necessary and beneficial to all programs they are indirect. In this case, it is the general fund which picks up all these indirect costs. When functions are specific to one or more programs they are direct because they do not benefit all programs.

##### B. Fringe benefits

The City of Berkeley contributes to the following fringe benefits for its employees:

- i. Unemployment insurance,
- ii. Worker's compensation,
- iii. Medicare and health insurance,
- iv. Medical benefits,
- v. Employee contribution to a defined benefit pension plan and,

vi. Supplemental retirement and income plans.

Treatment of Fringe benefits: The City of Berkeley's accounting system tracks fringe benefit costs by individual employees and charges those costs directly or indirectly in the same manner as salary and wage costs are recorded. However, some of the benefits are charged by use of a fringe benefit rate established.

Treatment of Paid Absences – Release time costs (vacation leave earned, sick leave used, and holiday pay) are considered part of salary costs. Consequently, separate claims for release time costs are not made. The City of Berkeley's accounting system records time as a direct or indirect cost in the same manner that salary costs are recorded. Vacation leave earned but not used during each fiscal period is recorded as a cost in the period taken.

**C. Professional services**

Professional services are charged indirectly in the General fund:

- i. The cost of the annual audit is charged indirectly.
- ii. Legal fees that are not identifiable to specific direct programs are charged indirectly.

**D. Repairs and maintenance**

Repairs and maintenance used by staff who are engaged in indirect activities will be charged on an indirect basis. In this case, all such indirect charges are absorbed by the City's General Fund.

**E. Communication**

A log is maintained of all incoming and outgoing telephone calls. The cost is charged indirectly in the City's General fund. The same thing happens with City's mobile phones and other communication equipment.

**F. Rental and lease**

Rent - The City of Berkeley occupies space it leases from various companies. The lease provides for equal monthly payments during the term of the lease. Monthly lease costs are allocated based on the cost of space occupied by staff whose salaries are indirectly charged.

**G. Printing**

Administrative personnel will record copies made to the benefiting program to the maximum extent practical, in situations where the photocopies made

by administrative personnel cannot be identified to a specific program and the documents being copied relates to the activities of the City of Berkeley.

Printing expenses are charged to the benefiting activity. If not, it will be charged to the General fund indirectly.

#### **H. Transportation**

Transportation costs may be charged as either direct or indirect costs depending on the purpose of the trip. This report only captures those transportation charges in the General fund for indirect costs.

#### **I. Material and supplies**

To the maximum extent possible, office supplies and materials are direct charged to the contract/grant which uses the supplies or material. If not charged directly, it will be charged indirectly to the General fund. This is the case for all the supporting departments/ divisions.

#### **J. Capital items**

Capital expenditures are charged directly to programs only in those cases where a contract or grant specifically authorizes such charges. No capital items are charged indirectly.

#### **K. Depreciation**

The cost of capital items purchased with non-Federal funds which are used in a manner which benefits Federal programs is recovered through depreciation charged. However, no such items are charged indirectly in this report since the General fund is a governmental fund.

#### **L. Service to members**

The costs of activities performed primarily as a service to members, clients, or the general public is classified as direct costs and bears the fair share of indirect costs. These activities include:

- i. Maintenance of membership rolls,
- ii. Subscriptions,
- iii. Publications, and related functions, providing services and information to members, legislative or administrative bodies, or the public;
- iv. Promotion, lobbying, and other forms of public relations;
- v. Meetings and conferences except those held to conduct the general administration of the City of Berkeley;




- vi. Maintenance, protection, and investment of special funds not used in operation of the City of Berkeley; and administration of group benefits on behalf of members or clients including life and hospital insurance, annuity or retirement plans, financial aid, etc.

**M. Unallowable costs**

The City of Berkeley recognizes that unallowable costs, as defined in Office of Management and Budget (OMB) Super Circular 2 CFR 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards Subpart E – Cost Principles," Part 410 or the Collection of unallowable costs, cannot be charged to Federal awards and has internal controls in place to insure that this Code of Federal Regulation (CFR) is followed. Examples of unallowable costs are:

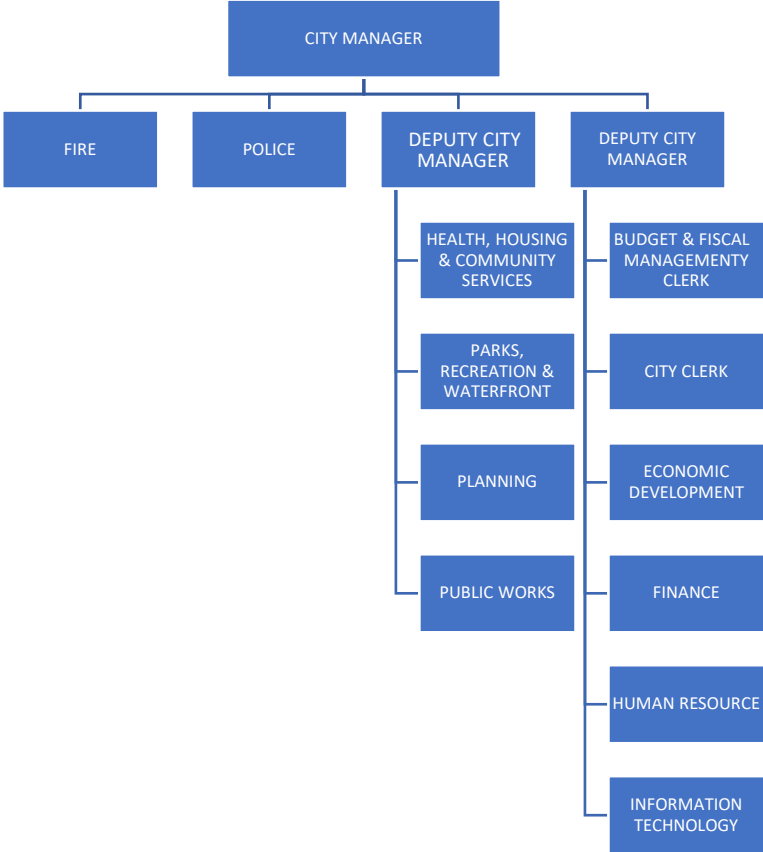
- i. Advertising and public relations ,
- ii. Entertainment/ alcoholic beverages,
- iii. Capital expenditures,
- iv. Defense claims by or against the Federal Government,
- v. Interest,
- vi. Lobbying and fund raising.

  
\_\_\_\_\_  
Signature  
*Director of finance*  
\_\_\_\_\_  
Title

*4/22/2024*  
\_\_\_\_\_  
Date

City of Berkeley  
1947 Center Street  
Berkeley, CA 94704

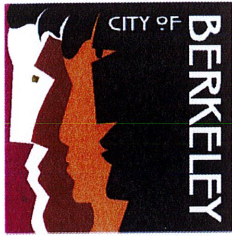
CITY OF BERKELEY ORGANIZATION CHART 2023



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**EXHIBIT B**

**Certification of Indirect Costs**



Department of Finance  
Office of the Director

## EXHIBIT B

### CERTIFICATION OF INDIRECT COSTS

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

All costs included in this proposal as of June 30, 2022 to establish cost allocations for fiscal year 2022 billings are allowable in accordance with requirements of OMB Super Circular 2 CFR 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards Subpart E – Cost Principles," and the Federal award(s) to which they apply. Unallowable costs have been adjusted as indicated in the cost allocation plan.

All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Government Unit: City of Berkeley Finance Department

Signature: \_\_\_\_\_

Name of Authorized Official: \_\_\_\_\_

Title: \_\_\_\_\_

Date of Execution: \_\_\_\_\_

*[Handwritten Signature]*  
*HENRY OYEKANMI*  
*DIRECTOR OF FINANCE*  
*4/22/2024*

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EXHIBIT C

Distribution of Indirect Costs by Operating Departments and Divisions

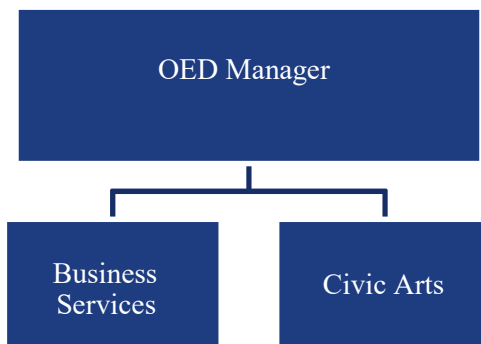
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## MISSION STATEMENT

The mission of the Office of Economic Development (OED) is to assist businesses, entrepreneurs, artists and community organizations to access services, feel welcome in Berkeley, and thrive.

## ORGANIZATION CHART



Internal

Schedule C-1  
Office of Economic Development

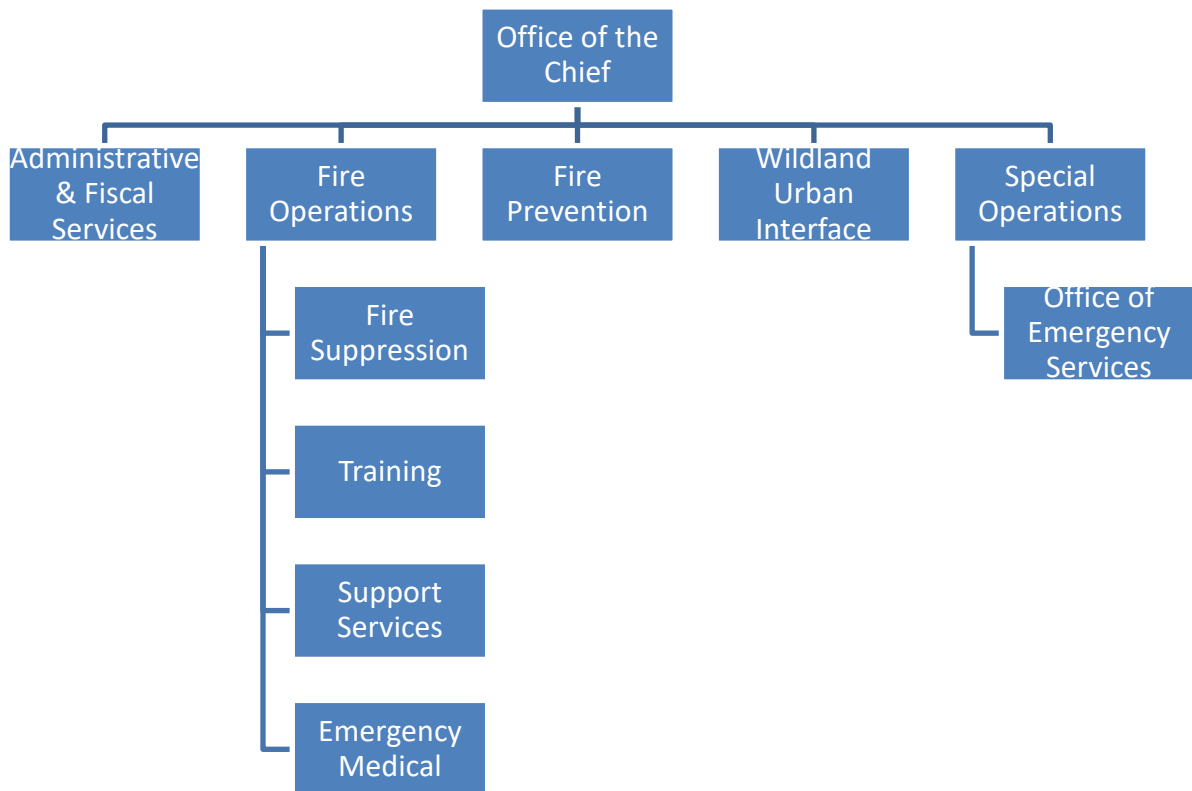
Service Division Categories	Total (a)	Administration	Business Services	Civic Arts
Salaries and wages	\$ 938,990	\$ 83,267	\$ 538,071	\$ 317,652
Fringe benefits	507,067	\$ 37,219	\$ 302,119	\$ 167,729
Professional services	893,491	\$ 1,075	\$ 540,074	\$ 352,342
Government agencies	400,684	\$ -	\$ -	\$ 400,684
Community agencies	3,689,699	\$ -	\$ 3,016,182	\$ 673,517
Repair and maintenance	68,553	\$ -	\$ 68,553	\$ -
Communication	2,523	\$ -	\$ 2,523	\$ -
Building and equipment rentals	1,008	\$ -	\$ 1,008	\$ -
Advertising	362,025	\$ -	\$ 354,433	\$ 7,592
Dues and subscriptions	196,148	\$ -	\$ 195,648	\$ 500
Printing and binding	441	\$ -	\$ 441	\$ -
Transportation	6,388	\$ 1,782	\$ 3,523	\$ 1,084
Materials and supplies	14,620	\$ -	\$ 10,596	\$ 4,024
Utilities	-	\$ -	\$ -	\$ -
Indirect costs	1,269	\$ -	\$ 1,269	\$ -
Loans	365,470	\$ -	\$ 365,470	\$ -
Transfers out	-	\$ -	\$ -	\$ -
Subtotal	<u>7,448,375</u>	<u>123,343</u>	<u>5,399,909</u>	<u>1,925,123</u>
Less unallowance costs:				
Governmental agencies & Loans	(766,154)	-	(365,470)	(400,684)
Capital expenditure	(1,008)	-	(1,008)	\$ -
Advertising & Indirect cost	(363,294)	-	(355,702)	(7,592)
Adjusted Expenditures	<u>\$ 6,317,920</u>	<u>\$ 123,343</u>	<u>\$ 4,677,729</u>	<u>\$ 1,516,847</u>

(a) To Schedule D-13 & F-1

## MISSION STATEMENT

The Berkeley Fire Department protects life, property, and the environment through emergency response, prevention, and community preparedness.

## ORGANIZATION CHART



Internal

Schedule C-2  
Department of Fire and Emergency Services

Service Division Categories	Total (a)	Office of Fire Chief	Administration	Fire Operation
Salaries and wages	\$ 31,188,194	\$ 785,627	\$ 1,034,585	\$ 17,770,627
Fringe benefits	16,157,157	\$ 456,443	\$ 644,325	\$ 8,875,768
Professional services	5,444,466	\$ 190,827	\$ 777,722	\$ 1,171,919
Government agencies	283,737	\$ -	\$ -	\$ 10,509
Repair and maintenance	2,504,483	\$ 1,428,168	\$ -	\$ 1,076,315
Communication	259,742	\$ 6,947	\$ 163	\$ 229,727
Building and equipment rentals	(88,368)	\$ (623,496)	\$ 182,498	\$ 261,338
Dues and subscriptions	47,075	\$ 4,711	\$ -	\$ 50
Printing and binding	12,529	\$ 4,044	\$ 3,000	\$ 1,573
Transportation	1,991,549	\$ 13,281	\$ 325,005	\$ 833,262
Materials and supplies	2,033,730	\$ 5,937	\$ 101,795	\$ 1,194,516
Utilities	293,684	\$ 3,118	\$ -	\$ 290,566
Indirect costs	9,906	\$ -	\$ -	\$ -
Machinery and equipment	2,682,419	\$ -	\$ 264,182	\$ 1,385,669
Property acquisition and improvements	41,354	\$ -	\$ -	\$ -
Transfers out	10,716	\$ -	\$ -	\$ -
Subtotal	<u>62,872,371</u>	<u>2,275,607</u>	<u>3,333,276</u>	<u>33,101,838</u>
Less unallowance costs:				
Governmental agencies	(283,737)	-	-	(10,509)
Capital expenditure	(2,723,772)	-	(264,182)	(1,385,669)
Advertising & Indirect cost	(9,906)	-	-	-
Adjusted Expenditures	<u>\$ 59,854,956</u>	<u>\$ 2,275,607</u>	<u>\$ 3,069,094</u>	<u>\$ 31,705,661</u>

(a) To Schedule D-13 & F-1

Internal

Schedule C-2  
Department of Fire and Emergency Services

Service Division Categories	Fire Prevention	Training Emergency Services
Salaries and wages	\$ 1,863,052	\$ 9,734,302
Fringe benefits	\$ 932,335	\$ 5,248,286
Professional services	\$ 1,070,025	\$ 2,233,973
Government agencies	\$ -	\$ 273,228
Repair and maintenance	\$ -	\$ -
Communication	\$ 7,626	\$ 15,279
Building and equipment rentals	\$ -	\$ 91,293
Dues and subscriptions	\$ 14,350	\$ 27,964
Printing and binding	\$ 3,651	\$ 260
Transportation	\$ 194,706	\$ 625,294
Materials and supplies	\$ 82,776	\$ 648,706
Utilities	\$ -	\$ -
Indirect costs	\$ 9,906	\$ -
Machinery and equipment	\$ 175,252	\$ 857,315
Property acquisition and improvements	\$ 41,354	\$ -
Transfers out	\$ -	\$ 10,716
Subtotal	<u>4,395,033</u>	<u>19,766,617</u>
Less unallowance costs:		
Governmental agencies	-	(273,228)
Capital expenditure	(216,606)	(857,315)
Advertising & Indirect cost	<u>(9,906)</u>	<u>-</u>
Adjusted Expenditures	<u><u>\$ 4,168,522</u></u>	<u><u>\$ 18,636,073</u></u>

(a) To Schedule D-13 & F-1

## MISSION STATEMENT

The Mission of the Health, Housing, and Community Services Department is to enhance community life and support housing, health, and wellness for all.

## ORGANIZATION CHART



Internal

Schedule C-3  
Health, Housing, and Community Services

Service Division Categories	Total (a)	Office of Health Services Director	Aging Services	Environmental Health	Housing Development
Salaries and wages	\$ 20,964,667	\$ 4,859,596	\$ 2,215,020	\$ 1,107,306	\$ 987,569
Fringe benefits	12,218,546	\$ 2,821,918	\$ 1,415,295	\$ 644,446	\$ 570,360
Professional services	6,219,669	\$ 3,852,937	\$ 823,606	\$ 59,120	\$ 92,600
Government agencies	578,911	\$ 236	\$ 165,958	\$ -	\$ 290,792
Community agencies	25,753,120	\$ 3,903,715	\$ -	\$ -	\$ 5,151,200
Repair and maintenance	2,792,832	\$ 2,516,910	\$ 9,658	\$ -	\$ -
Communication	228,340	\$ 75,733	\$ 31,956	\$ 5,695	\$ 566
Building and equipment rentals	263,471	\$ 8,146	\$ 8,346	\$ 1,971	\$ -
Advertising	13,377	\$ 2,156	\$ 1,863	\$ -	\$ -
Rentals and leases	-	\$ -	\$ -	\$ -	\$ -
Housing assistance payments	5,978,685	\$ -	\$ -	\$ -	\$ -
Insurance	43,495	\$ -	\$ -	\$ -	\$ -
Dues and subscriptions	91,997	\$ 30,521	\$ -	\$ 2,700	\$ -
Printing and binding	81,390	\$ 17,202	\$ 58,633	\$ 862	\$ -
Transportation	411,421	\$ 35,880	\$ 87,176	\$ 57,425	\$ 766
Materials and supplies	816,952	\$ 219,581	\$ 55,949	\$ 11,936	\$ -
Utilities	244,207	\$ 22,085	\$ 104,722	\$ -	\$ -
Indirect costs	110,135	\$ 83,802	\$ -	\$ 26,333	\$ -
Interest payment	-	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	246,834	\$ 43,624	\$ 53,466	\$ -	\$ -
Property acquisition and improvements	4,979	\$ 4,979	\$ -	\$ -	\$ -
Principal payment	-	\$ -	\$ -	\$ -	\$ -
Other costs	-	\$ -	\$ -	\$ -	\$ -
Loans	25,039,072	\$ -	\$ -	\$ -	\$ 25,039,072
Subtotal	102,102,101	18,499,021	5,031,648	1,917,794	32,132,926
Less unallowance costs:					
Governmental agencies & Loans	(25,617,983)	(236)	(165,958)	-	(25,329,864)
Capital expenditure	(251,814)	(48,604)	(53,466)	-	-
Advertising & Indirect cost	(123,513)	(85,958)	(1,863)	(26,333)	-
Adjusted Expenditures	\$ 76,108,791	\$ 18,364,224	\$ 4,810,361	\$ 1,891,461	\$ 6,803,062

(a) To Schedule D-13 & F-2

Internal

Schedule C-3  
Health, Housing, and Community Services

Service Division Categories	Community Services	Mental Health	Public Health
Salaries and wages	\$ 948,167	\$ 7,094,159	\$ 3,752,849
Fringe benefits	\$ 506,699	\$ 4,121,762	\$ 2,138,067
Professional services	\$ 90,219	\$ 867,449	\$ 433,736
Government agencies	\$ 5,898	\$ 101,258	\$ 14,769
Community agencies	\$ 13,692,257	\$ 2,604,570	\$ 401,378
Repair and maintenance	\$ -	\$ 33,623	\$ 232,641
Communication	\$ -	\$ 79,432	\$ 34,958
Building and equipment rentals	\$ 1,497	\$ 218,025	\$ 25,486
Advertising	\$ -	\$ 1,199	\$ 8,160
Rentals and leases	\$ -	\$ -	\$ -
Housing assistance payments	\$ 5,978,685	\$ -	\$ -
Insurance	\$ -	\$ 29,142	\$ 14,353
Dues and subscriptions	\$ -	\$ 37,433	\$ 21,342
Printing and binding	\$ -	\$ 1,968	\$ 2,725
Transportation	\$ 2,656	\$ 208,769	\$ 18,750
Materials and supplies	\$ 19,488	\$ 148,962	\$ 361,037
Utilities	\$ -	\$ 50,483	\$ 66,917
Indirect costs	\$ -	\$ -	\$ -
Interest payment	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ 149,744	\$ -
Property acquisition and improvements	\$ -	\$ -	\$ -
Principal payment	\$ -	\$ -	\$ -
Other costs	\$ -	\$ -	\$ -
Loans	\$ -	\$ -	\$ -
Subtotal	<u>21,245,566</u>	<u>15,747,978</u>	<u>7,527,168</u>
Less unallowance costs:			
Governmental agencies & Loans	(5,898)	(101,258)	(14,769)
Capital expenditure	-	(149,744)	-
Advertising & Indirect cost	-	(1,199)	(8,160)
Adjusted Expenditures	<u>\$ 21,239,668</u>	<u>\$ 15,495,777</u>	<u>\$ 7,504,239</u>

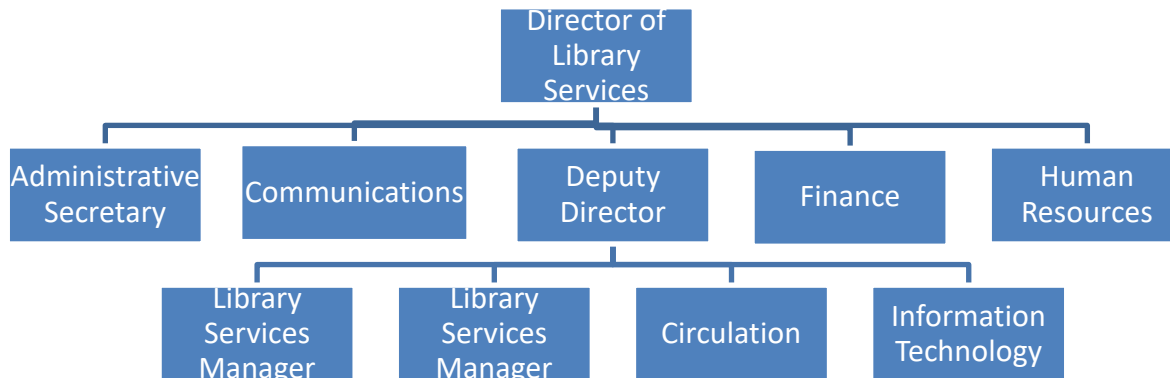
(a) To Schedule D-13 & F-2



## MISSION STATEMENT

We believe free, universal access to information is fundamental to a healthy democracy and that reading and learning are key to a well-lived life. The Berkeley Public Library is a trusted hub of reading, learning, and community engagement

## ORGANIZATION CHART



Internal

Schedule C-4  
Berkeley Public Library

Service Division Categories	Total (a)	Administration	Facilities Maintenance	Library Info System
Salaries and wages	\$ 7,930,757	\$ 1,345,702	\$ 251,888	\$ 418,112
Fringe benefits	4,917,255	\$ 764,010	\$ 188,602	\$ 253,896
Professional services	996,734	\$ 201,068	\$ 208,457	\$ 483,201
Government agencies	4,086	\$ -	\$ 4,042	\$ -
Repair and maintenance	538,683	\$ -	\$ 359,059	\$ 179,624
Communication	85,967	\$ 3,631	\$ -	\$ 79,075
Building and equipment rentals	4,710	\$ 1,210	\$ -	\$ -
Advertising	12,015	\$ 6,742	\$ -	\$ -
Rentals and leases	6,257	\$ 6,257	\$ -	\$ -
Dues and subscriptions	2,013,835	\$ 45,967	\$ -	\$ -
Printing and binding	2,915	\$ 772	\$ -	\$ -
Transportation	47,508	\$ 33,099	\$ 13,527	\$ -
Materials and supplies	358,422	\$ 19,876	\$ 84,457	\$ 126,900
Utilities	437,130	\$ 500	\$ 304,783	\$ -
Machinery and equipment	55,446	\$ -	\$ 47,673	\$ -
Property acquisition and improvements	33,503	\$ -	\$ -	\$ -
Subtotal	<u>17,445,223</u>	<u>2,428,835</u>	<u>1,462,490</u>	<u>1,540,807</u>
Less unallowance costs:				
Governmental agencies	(4,042)	-	(4,042)	-
Capital expenditure	(88,949)	-	(47,673)	-
Advertising	(6,742)	(6,742)	-	-
Adjusted Expenditures	<u>\$ 17,345,489</u>	<u>\$ 2,422,092</u>	<u>\$ 1,410,774</u>	<u>\$ 1,540,807</u>

(a) To Schedule D-13 & F-2

Internal

Schedule C-4  
Berkeley Public Library

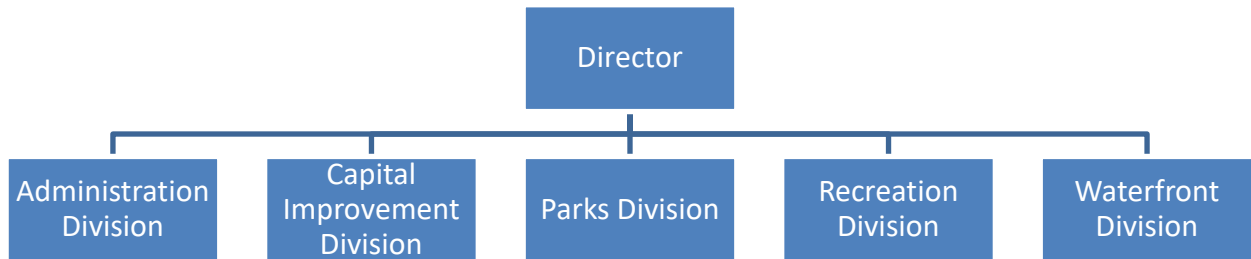
Service Division Categories	Capital Project	Central Library	Branch Library	Technical Service
Salaries and wages	\$ 13,868	\$ 2,302,745	\$ 3,040,818	\$ 557,624
Fringe benefits	\$ 6,352	\$ 1,397,615	\$ 1,952,985	\$ 353,793
Professional services	\$ 10,577	\$ 75,664	\$ 17,767	\$ -
Government agencies	\$ -	\$ 44	\$ -	\$ -
Repair and maintenance	\$ -	\$ -	\$ -	\$ -
Communication	\$ -	\$ 3,261	\$ -	\$ -
Building and equipment rentals	\$ -	\$ 3,040	\$ 460	\$ -
Advertising	\$ -	\$ 5,272	\$ -	\$ -
Rentals and leases	\$ -	\$ -	\$ -	\$ -
Dues and subscriptions	\$ -	\$ -	\$ 31,829	\$ 1,936,039
Printing and binding	\$ -	\$ 2,143	\$ -	\$ -
Transportation	\$ 881	\$ -	\$ -	\$ -
Materials and supplies	\$ -	\$ 73,858	\$ 32,445	\$ 20,886
Utilities	\$ -	\$ -	\$ 131,847	\$ -
Machinery and equipment	\$ 7,773	\$ -	\$ -	\$ -
Property acquisition and improvements	\$ 33,503	\$ -	\$ -	\$ -
Subtotal	<u>72,955</u>	<u>3,863,642</u>	<u>5,208,151</u>	<u>2,868,342</u>
Less unallowance costs:				
Governmental agencies	-	(44)	-	-
Capital expenditure	(41,276)	-	-	-
Advertising	-	(5,272)	-	-
Adjusted Expenditures	<u>\$ 31,679</u>	<u>\$ 3,858,326</u>	<u>\$ 5,208,151</u>	<u>\$ 2,868,342</u>

(a) To Schedule D-13 & F-2

## MISSION STATEMENT

The Parks, Recreation & Waterfront Department is committed to administering excellent recreation programs at our community centers, camps, waterfront and parks; maintaining our trees and urban forest, landscaping and infrastructure; and developing capital projects with community input to improve and enhance residents' park and facility experience.

## ORGANIZATION CHART



Internal

Schedule C-5  
Parks, Recreation, and Waterfront

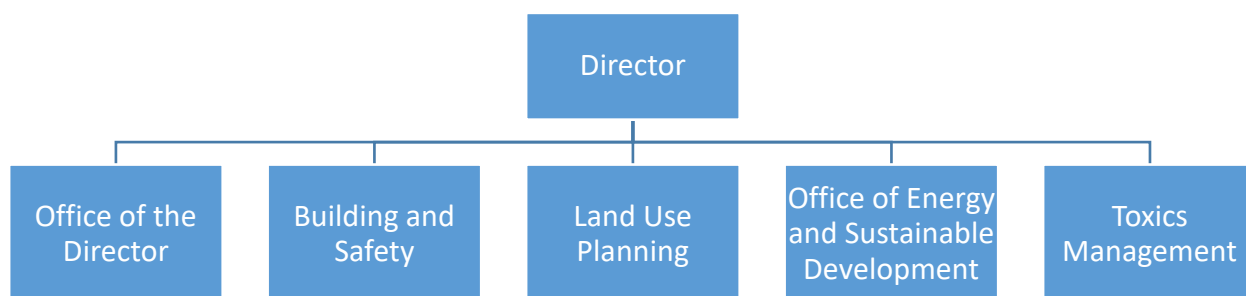
Service Division Categories	Total (a)	Administration	Parks Operations	Recreation	Waterfront
Salaries and wages	\$ 14,439,702	\$ 2,425,102	\$ 4,995,535	\$ 5,305,463	\$ 1,713,602
Fringe benefits	7,075,787	\$ 1,371,852	\$ 3,119,846	\$ 1,629,178	\$ 954,911
Professional services	5,941,753	\$ 3,620,977	\$ 884,571	\$ 1,041,940	\$ 394,265
Government agencies	361,430	\$ 324,924	\$ -	\$ 36,506	\$ -
Repair and maintenance	1,790,643	\$ 1,419,563	\$ 83,109	\$ 133,626	\$ 154,345
Communication	158,429	\$ 7,628	\$ 23,252	\$ 101,838	\$ 25,711
Building and equipment rentals	388,957	\$ 67,255	\$ 217,966	\$ 96,258	\$ 7,477
Advertising	88,917	\$ 32,927	\$ -	\$ 10,067	\$ 45,923
Rentals and leases	1,279	\$ -	\$ -	\$ -	\$ 1,279
Facility maintenance	20,047	\$ 20,047	\$ -	\$ -	\$ -
Insurance	64,621	\$ -	\$ -	\$ -	\$ 64,621
Dues and subscriptions	97,571	\$ 357	\$ 51,427	\$ 45,787	\$ -
Printing and binding	82,885	\$ 12,430	\$ 13,879	\$ 55,255	\$ 1,320
Transportation	1,207,926	\$ 25,438	\$ 893,560	\$ 108,499	\$ 180,429
Materials and supplies	2,220,714	\$ 154,642	\$ 333,814	\$ 1,527,095	\$ 205,163
Utilities	2,454,088	\$ 42,112	\$ 1,153,316	\$ 523,171	\$ 735,489
Indirect costs	601,703	\$ 123,822	\$ 26,190	\$ 23,577	\$ 428,114
Interest payment	279,080	\$ -	\$ -	\$ -	\$ 279,080
Machinery and equipment	310,094	\$ 212,791	\$ 15,277	\$ 82,026	\$ -
Property acquisition and improvements	7,686,216	\$ 4,547,684	\$ 16,315	\$ 3,099,840	\$ 22,377
Principal payment	206,639	\$ -	\$ -	\$ -	\$ 206,639
Other costs	21,725	\$ -	\$ -	\$ 21,725	\$ -
Loans	-	\$ -	\$ -	\$ -	\$ -
Transfers out	97,161	\$ 39,261	\$ 36,792	\$ 3,000	\$ 18,108
Subtotal	<u>45,597,367</u>	<u>14,448,810</u>	<u>11,864,849</u>	<u>13,844,854</u>	<u>5,438,853</u>
Less unallowance costs:					
Governmental agencies	(361,430)	(324,924)	-	(36,506)	-
Capital expenditure	(310,094)	(212,791)	(15,277)	(82,026)	-
Advertising & Indirect cost	(690,620)	(156,749)	(26,190)	(33,644)	(474,037)
Adjusted Expenditures	<u>\$ 44,235,223</u>	<u>\$ 13,754,347</u>	<u>\$ 11,823,382</u>	<u>\$ 13,692,678</u>	<u>\$ 4,964,817</u>

(a) To Schedule D-13 & F-3

## MISSION STATEMENT

The Planning and Development Department's mission is to enhance safety, livability and resilience in the built environment and to work with the community to promote and protect Berkeley's distinctive neighborhoods, vibrant commercial areas, unique character and natural resources for current and future generations.

## ORGANIZATION CHART



Schedule C-6  
 Planning and Development Department

Service Division Categories	Total (a)	Office of Planning Director	Toxics Management	Land Use
Salaries and wages	\$ 10,633,654	\$ 819,292	\$ 680,960	\$ 3,027,703
Fringe benefits	6,420,731	\$ 458,068	\$ 404,910	\$ 1,722,690
Professional services	2,392,420	\$ 4,816	\$ 7,260	\$ 1,050,218
Government agencies	503,292	\$ -	\$ -	\$ -
Repair and maintenance	1,690,703	\$ 1,597,620	\$ 30,008	\$ 9,394
Communication	51,341	\$ 2,492	\$ 5,493	\$ 4,349
Building and equipment rentals	31,290	\$ 4,111	\$ 1,234	\$ 16,584
Advertising	4,081	\$ 75	\$ -	\$ 3,506
Dues and subscriptions	67,091	\$ 766	\$ 380	\$ 2,113
Printing and binding	22,913	\$ 79	\$ 238	\$ 4,478
Transportation	235,292	\$ 3,000	\$ 26,317	\$ 961
Materials and supplies	281,968	\$ 16,725	\$ 16,207	\$ 101,580
Indirect costs	1,693,055	\$ 129,020	\$ 115,433	\$ 512,406
Machinery and equipment	116,023	\$ -	\$ -	\$ -
Other costs	3,889	\$ -	\$ -	\$ 3,889
Transfers out	636	\$ -	\$ 636	\$ -
Subtotal	<u>24,148,378</u>	<u>3,036,065</u>	<u>1,289,075</u>	<u>6,459,872</u>
Less unallowance costs:				
Governmental agencies	-	-	-	-
Capital expenditure	(116,023)	-	-	-
Advertising & Indirect cost	<u>(1,697,136)</u>	<u>(129,095)</u>	<u>(115,433)</u>	<u>(515,912)</u>
Adjusted Expenditures	<u>\$ 22,335,220</u>	<u>\$ 2,906,970</u>	<u>\$ 1,173,642</u>	<u>\$ 5,943,960</u>

(a) To Schedule D-13 & F-3

Schedule C-6  
 Planning and Development Department

Service Division Categories	Building & Safety	Permit Service Center	Energy and Sustainable Development
Salaries and wages	\$ 4,346,162	\$ 858,818	\$ 900,719
Fringe benefits	\$ 2,763,142	\$ 556,580	\$ 515,341
Professional services	\$ 1,061,736	\$ 46,117	\$ 222,274
Government agencies	\$ 503,292	\$ -	\$ -
Repair and maintenance	\$ 45,196	\$ 6,970	\$ 1,515
Communication	\$ 32,927	\$ 4,578	\$ 1,501
Building and equipment rentals	\$ 3,866	\$ 2,988	\$ 2,507
Advertising	\$ 500	\$ -	\$ -
Dues and subscriptions	\$ 40,031	\$ 121	\$ 23,680
Printing and binding	\$ 14,374	\$ 3,455	\$ 288
Transportation	\$ 204,467	\$ 333	\$ 213
Materials and supplies	\$ 74,757	\$ 61,562	\$ 11,137
Indirect costs	\$ 673,693	\$ 187,727	\$ 74,775
Machinery and equipment	\$ 116,023	\$ -	\$ -
Other costs	\$ -	\$ -	\$ -
Transfers out	\$ -	\$ -	\$ -
Subtotal	9,880,166	1,729,249	1,753,951
Less unallowance costs:			
Governmental agencies	-	-	-
Capital expenditure	(116,023)	-	-
Advertising & Indirect cost	(674,193)	(187,727)	(74,775)
Adjusted Expenditures	\$ 9,089,950	\$ 1,541,522	\$ 1,679,176

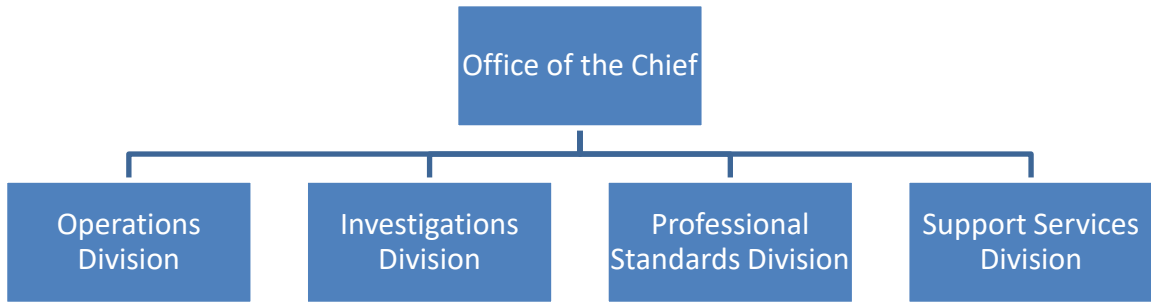
(a) To Schedule D-13 & F-3



## MISSION STATEMENT

Our mission is to safeguard our diverse community through proactive law enforcement and problem solving, treating all people with dignity and respect.

## ORGANIZATION CHART



Internal

Schedule C-7  
Police Department

Service Division Categories	Total (a)	Office of the Chief of Police	Administration	Support Service
Salaries and wages	\$ 42,205,899	\$ 953,776	\$ 1,898,252	\$ 6,327,381
Fringe benefits	37,505,491	\$ 972,562	\$ 1,586,120	\$ 3,180,073
Professional services	1,884,448	\$ 63,176	\$ 265,729	\$ 20,306
Repair and maintenance	3,458,740	\$ 2,700,075	\$ 717,423	\$ -
Communication	303,103	\$ -	\$ 93,943	\$ -
Building and equipment rentals	811,584	\$ 950	\$ 515,369	\$ -
Advertising	16,571	\$ -	\$ 5,281	\$ -
Dues and subscriptions	45,291	\$ 1,046	\$ 123	\$ 8,787
Printing and binding	22,327	\$ -	\$ 22,327	\$ -
Transportation	2,510,193	\$ 2,703	\$ 1,789,666	\$ 10,708
Materials and supplies	809,752	\$ 55,349	\$ 316,535	\$ 61,788
Utilities	6,226	\$ -	\$ 2,801	\$ -
Machinery and equipment	83,877	\$ -	\$ -	\$ -
Transfers out	8,652	\$ -	\$ -	\$ -
Subtotal	<u>89,672,154</u>	<u>4,749,637</u>	<u>7,213,569</u>	<u>9,609,043</u>
Less unallowance costs:				
Governmental agencies & Loans	-	-	-	-
Capital expenditure	(83,877)	-	-	-
Advertising	(16,571)	-	(5,281)	-
Adjusted Expenditures	<u>\$ 89,571,705</u>	<u>\$ 4,749,637</u>	<u>\$ 7,208,288</u>	<u>\$ 9,609,043</u>

(a) To Schedule D-13 & F-4

Internal

Schedule C-7  
Police Department

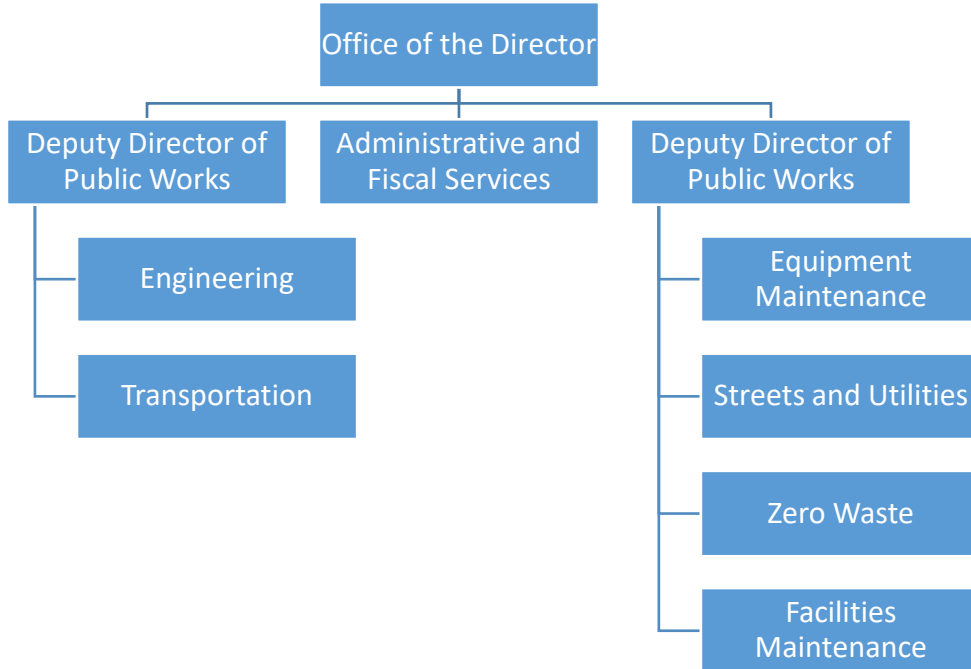
Service Division Categories	Patrol	Police Investigation	Police Professional Standards
Salaries and wages	\$ 22,606,797	\$ 8,567,518	\$ 1,852,176
Fringe benefits	\$ 22,440,898	\$ 7,889,128	\$ 1,436,709
Professional services	\$ 790,257	\$ 568,640	\$ 176,340
Repair and maintenance	\$ -	\$ 41,242	\$ -
Communication	\$ 203,310	\$ 5,850	\$ -
Building and equipment rentals	\$ 35,700	\$ 193,953	\$ 65,611
Advertising	\$ -	\$ -	\$ 11,291
Dues and subscriptions	\$ -	\$ 29,350	\$ 5,985
Printing and binding	\$ -	\$ -	\$ -
Transportation	\$ 28	\$ 528,407	\$ 178,680
Materials and supplies	\$ 79,806	\$ 61,667	\$ 234,607
Utilities	\$ -	\$ 3,424	\$ -
Machinery and equipment	\$ -	\$ 83,877	\$ -
Transfers out	\$ -	\$ 8,652	\$ -
Subtotal	<u>46,156,796</u>	<u>17,981,709</u>	<u>3,961,399</u>
Less unallowance costs:			
Governmental agencies & Loans	-	-	-
Capital expenditure	-	(83,877)	-
Advertising	-	-	(11,291)
Adjusted Expenditures	<u>\$ 46,156,796</u>	<u>\$ 17,897,832</u>	<u>\$ 3,950,108</u>

(a) To Schedule D-13 & F-4

## MISSION STATEMENT

The Public Works Department is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

## ORGANIZATION CHART



Internal

Schedule C-8  
Public Works Department

Service Division Categories	Total (a)	Office of PW Director &			General Engineering
		Admin	Administration	Transportation	
Salaries and wages	\$ 31,439,849	\$ 1,856,086	\$ 696,047	\$ 3,814,324	\$ 4,294,623
Fringe benefits	21,215,189	\$ 1,062,531	\$ 353,057	\$ 2,384,525	\$ 2,575,248
Professional services	28,151,855	\$ 51,334	\$ 263,710	\$ 6,403,915	\$ 4,098,113
Government agencies	177,842	\$ -	\$ -	\$ 66,270	\$ 91,278
Community agencies	17,000	\$ -	\$ -	\$ 17,000	\$ -
Repair and maintenance	5,143,108	\$ 3,090,586	\$ 151,447	\$ 379,800	\$ 291,751
Communication	366,357	\$ 3,741	\$ 5,674	\$ 97,000	\$ 22,418
Building and equipment rentals	65,574	\$ 5,715	\$ 4,230	\$ 16,285	\$ 8,021
Advertising	9,418	\$ -	\$ -	\$ -	\$ 4,313
Rentals and leases	9,989	\$ -	\$ 4,476	\$ 1,384	\$ 2,962
Housing assistance payments	-	\$ -	\$ -	\$ -	\$ -
Insurance	8,914	\$ -	\$ -	\$ -	\$ -
Dues and subscriptions	31,887	\$ 2,008	\$ 1,860	\$ 1,297	\$ 21,326
Printing and binding	54,934	\$ 1,133	\$ -	\$ 9,998	\$ 18,819
Transportation	11,846,064	\$ 39,856	\$ 57,434	\$ 248,697	\$ 200,165
Materials and supplies	6,245,552	\$ 13,435	\$ 21,210	\$ 316,876	\$ 82,370
Utilities	2,888,270	\$ -	\$ 112,481	\$ 274,520	\$ 97,809
Indirect costs	4,050,027	\$ 227,139	\$ 54,935	\$ 39,122	\$ 427,754
Interest payment	55,828	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	2,879,337	\$ -	\$ -	\$ 91,690	\$ 41,043
Property acquisition and improvements	16,874,926	\$ -	\$ -	\$ 1,044,913	\$ 15,830,013
Principal payment	999,495	\$ -	\$ -	\$ -	\$ -
Other costs	186,156	\$ -	\$ -	\$ -	\$ 149,358
Loans	-	\$ -	\$ -	\$ -	\$ -
Transfers out	331,985	\$ 24,492	\$ 5,544	\$ 12,575	\$ 42,420
<b>Subtotal</b>	<b>133,049,554</b>	<b>6,378,056</b>	<b>1,732,105</b>	<b>15,220,190</b>	<b>28,299,804</b>
Less unallowance costs:					
Governmental agencies	(177,842)	-	-	(66,270)	(91,278)
Capital expenditure	(19,754,263)	-	-	(1,136,603)	(15,871,056)
Advertising & Indirect cost	(4,059,446)	(227,139)	(54,935)	(39,122)	(432,067)
<b>Adjusted Expenditures</b>	<b>\$ 109,058,004</b>	<b>\$ 6,150,917</b>	<b>\$ 1,677,170</b>	<b>\$ 13,978,196</b>	<b>\$ 11,905,402</b>

(a) To Schedule D-13 & F-6

Internal

Schedule C-8  
Public Works Department

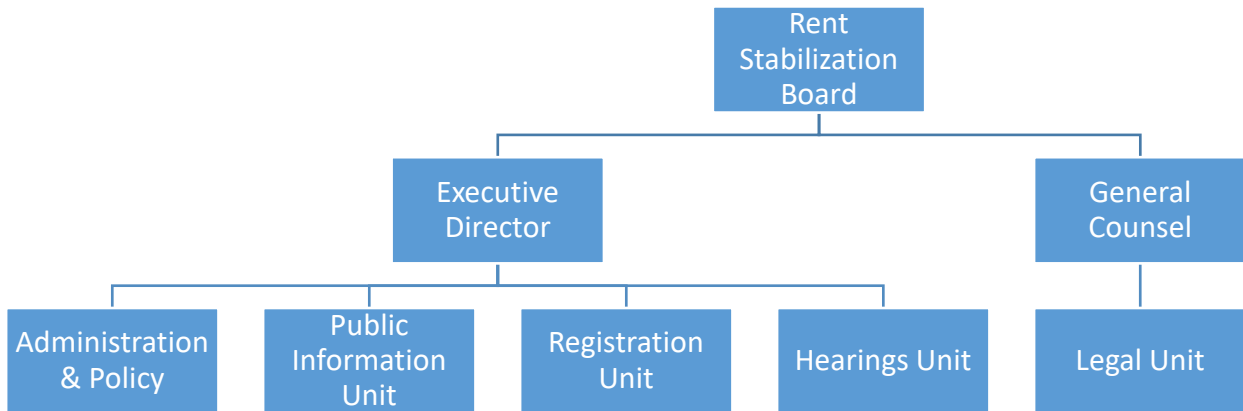
Service Division Categories	Capital (infrastructure MTC)	Facility Maintenance	Streets & Utilities	Zero Waste Management (Environmental Services)	Equipment Maintenance
Salaries and wages	\$ -	\$ 2,912,547	\$ 5,917,871	\$ 10,522,255	\$ 1,426,097
Fringe benefits	\$ -	\$ 1,991,328	\$ 4,594,477	\$ 7,275,370	\$ 978,653
Professional services	\$ 54,299	\$ 1,206,085	\$ 630,369	\$ 14,787,440	\$ 656,591
Government agencies	\$ -	\$ 9,307	\$ 22	\$ 10,964	\$ -
Community agencies	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and maintenance	\$ -	\$ 711,123	\$ 215,489	\$ 243,289	\$ 59,623
Communication	\$ -	\$ 199,598	\$ 22,314	\$ 13,769	\$ 1,843
Building and equipment rentals	\$ -	\$ 1,911	\$ 7,869	\$ 7,993	\$ 13,550
Advertising	\$ -	\$ 5,000	\$ -	\$ 105	\$ -
Rentals and leases	\$ -	\$ 1,166	\$ -	\$ -	\$ -
Housing assistance payments	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ 8,914
Dues and subscriptions	\$ -	\$ 2,175	\$ 1,412	\$ 1,590	\$ 220
Printing and binding	\$ -	\$ 466	\$ 251	\$ 23,195	\$ 1,073
Transportation	\$ -	\$ 303,799	\$ 2,782,139	\$ 7,929,005	\$ 284,969
Materials and supplies	\$ -	\$ 637,020	\$ 384,689	\$ 596,719	\$ 4,193,232
Utilities	\$ -	\$ 1,714,355	\$ 572,131	\$ 105,791	\$ 11,182
Indirect costs	\$ -	\$ 83,865	\$ 972,720	\$ 2,244,492	\$ -
Interest payment	\$ -	\$ -	\$ -	\$ -	\$ 55,828
Machinery and equipment	\$ 5,873	\$ -	\$ 689,409	\$ -	\$ 2,051,322
Property acquisition and improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Principal payment	\$ -	\$ -	\$ -	\$ -	\$ 999,495
Other costs	\$ -	\$ 12	\$ (20)	\$ 25,010	\$ 11,795
Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers out	\$ 47,438	\$ 32,548	\$ 68,232	\$ 98,736	\$ -
<b>Subtotal</b>	<b>107,610</b>	<b>9,812,306</b>	<b>16,859,374</b>	<b>43,885,724</b>	<b>10,754,386</b>
Less unallowance costs:					
Governmental agencies	-	(9,307)	(22)	(10,964)	-
Capital expenditure	(5,873)	-	(689,409)	-	(2,051,322)
Advertising & Indirect cost	-	(88,865)	(972,720)	(2,244,597)	-
<b>Adjusted Expenditures</b>	<b>\$ 101,737</b>	<b>\$ 9,714,134</b>	<b>\$ 15,197,223</b>	<b>\$ 41,630,162</b>	<b>\$ 8,703,064</b>

(a) To Schedule D-13 & F-6

## MISSION STATEMENT

The mission of the Rent Stabilization Board is to regulate residential rent increases in the City of Berkeley, protect against unwarranted rent increases and evictions, and provide a fair return to property owners. The Board works to ensure compliance with legal obligations relating to rental housing; and to advance the housing policies of the City with regard to low- and fixed-income persons, minorities, students, disabled, and the aged.

## ORGANIZATIONAL CHART



Internal

Schedule C-9  
Rent Stabilization Board

Service Division Categories	Total	Rent Board
Salaries and wages	\$ 2,980,281	\$ 2,980,281
Fringe benefits	1,706,861	\$ 1,706,861
Professional services	901,224	\$ 901,224
Community agencies	539,240	\$ 539,240
Repair and maintenance	74,305	\$ 74,305
Communication	8,524	\$ 8,524
Building and equipment rentals	361,132	\$ 361,132
Advertising	31,610	\$ 31,610
Dues and subscriptions	15,824	\$ 15,824
Printing and binding	36,883	\$ 36,883
Transportation	5,429	\$ 5,429
Materials and supplies	123,523	\$ 123,523
Subtotal	<u>6,784,837</u>	<u>6,784,837</u>
Less unallowance costs:		
Governmental Grant & Loan	-	-
Capital expenditure	-	-
Advertising and Indirect cost	<u>(31,610)</u>	<u>(31,610)</u>
Adjusted Expenditures	<u>\$ 6,753,227</u>	<u>\$ 6,753,227</u>

(a) To Schedule D-13 & F-5



# OFFICE OF THE DIRECTOR OF POLICE ACCOUNTABILITY

## MISSION STATEMENT

To promote public trust through independent, objective civilian oversight of the Police Department by conducting prompt, fair, and impartial investigation of complaints against sworn employees of the Police Department, and by assisting the Police Accountability Board in its role to advise the public, City Council, and City Manager on policies and procedures of the Police Department with community participation.

## ORGANIZATIONAL CHART



Internal

Schedule C-10  
Police Accountability Board

Service Division Categories	Total	Police Accountability Board
Salaries and wages	\$ 380,925	\$ 380,925
Fringe benefits	175,022	\$ 175,022
Professional services	222,141	\$ 222,141
Repair and maintenance	83,487	\$ 83,487
Communication	1,034	\$ 1,034
Building and equipment rentals	1,885	\$ 1,885
Rentals and leases	1,259	\$ 1,259
Dues and subscriptions	2,142	\$ 2,142
Printing and binding	369	\$ 369
Transportation	16,565	\$ 16,565
Materials and supplies	15,744	\$ 15,744
Utilities	8,736	\$ 8,736
Subtotal	<u>909,307</u>	<u>909,307</u>
Less unallowance costs:		
Governmental Grant & Loan	-	-
Capital expenditure	-	-
Advertising and Indirect cost	-	-
Adjusted Expenditures	<u>\$ 909,307</u>	<u>\$ 909,307</u>

(a) To Schedule D-13 & F-10

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EXHIBIT D

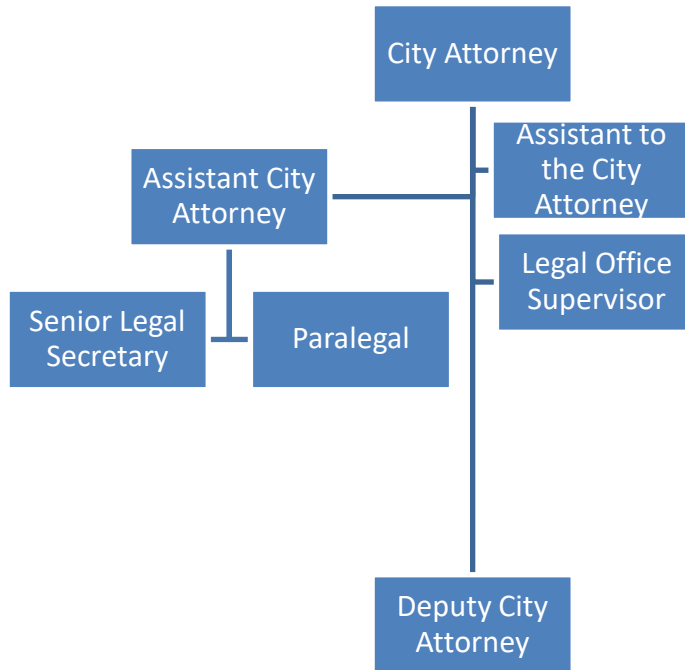
Computations of Service/Supporting Costs

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## MISSION STATEMENT

The mission of the City Attorney's Office is to provide the City with the highest caliber legal services and advice and to protect and defend the interests of this dynamic City by all legal and ethical means.

## ORGANIZATION CHART



Schedule D-1  
 Central Service Cost Allocation Plan  
 Allocation of Costs - City Attorney's Office

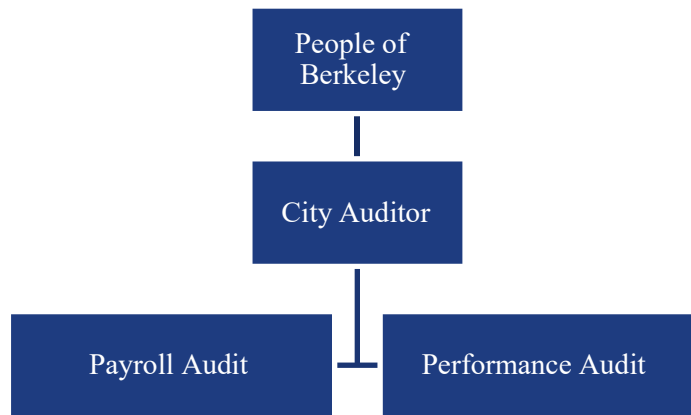
Service Division Categories	Total	City Attorney (a)
Salaries and wages	\$ 1,771,885	\$ 1,771,885
Fringe benefits	823,840	\$ 823,840
Professional services	797,233	\$ 797,233
Repair and maintenance	228,017	\$ 228,017
Communication	7,972	\$ 7,972
Building and equipment rentals	5,235	\$ 5,235
Dues and subscriptions	36,468	\$ 36,468
Printing and binding	1,214	\$ 1,214
Transportation	9,464	\$ 9,464
Materials and supplies	20,615	\$ 20,615
Subtotal	3,701,943	3,701,943
Less unallowable costs:		
Governmental agencies & Loans	-	-
Capital expenditure	-	-
Advertising	-	-
Costs to be allocated	\$ 3,701,943	\$ 3,701,943

(a) To Schedule E-1

## MISSION STATEMENT

The mission of the City Auditor's Office is to promote transparency and accountability in Berkeley government. Integrity, independence, impact, and inclusion are core tenets of our operations. Those values ensure the Office conducts its audits with the interest of the Berkeley community in mind to provide a fair, balanced, and objective opinion on the status of the City operations being audited.

## ORGANIZATION CHART





Schedule D-2  
Central Service Cost Allocation Plan  
Allocation of Costs - City Auditor's Office

Service Division Categories	Total	City Auditor Administration	General Audit (a)	Payroll Audit (b)
Salaries and wages	\$ 1,495,599	\$ 286,688	\$ 396,163	\$ 812,749
Fringe benefits	839,322	\$ 155,815	\$ 234,116	\$ 449,390
Professional services	22,511	\$ -	\$ 8,508	\$ 14,003
Government agencies	200	\$ -	\$ -	\$ 200
Repair and maintenance	217,423	\$ 217,423	\$ -	\$ -
Communication	1,897	\$ -	\$ 1,272	\$ 626
Dues and subscriptions	2,810	\$ -	\$ 2,113	\$ 698
Printing and binding	56	\$ -	\$ -	\$ 56
Transportation	12,154	\$ 500	\$ 3,210	\$ 8,444
Materials and supplies	41,255	\$ -	\$ 14,063	\$ 27,192
Subtotal	2,633,228	660,426	659,445	1,313,357
Administrative apportionment	-	(660,426)	220,759	439,667
Net expenditures	2,633,228	-	880,204	1,753,024
Less unallowable costs:				
Governmental agencies & Loans	(200)	-	-	(200)
Costs to be allocated	\$ 2,633,028	\$ -	\$ 880,204	\$ 1,752,824

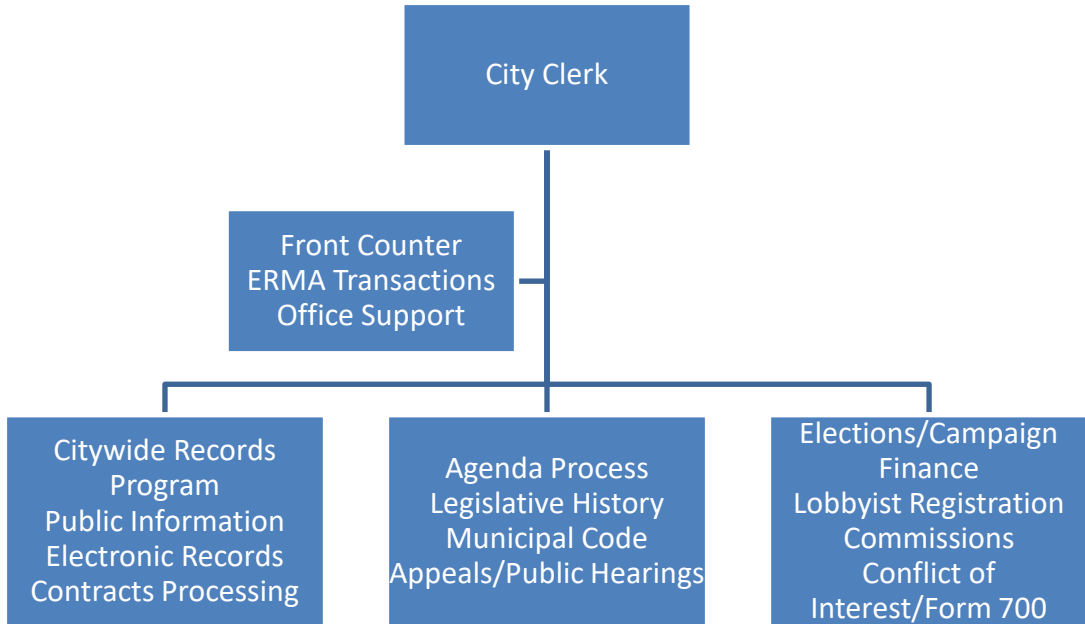
(a) To Schedule E-2

(b) To Schedule E-3

## MISSION STATEMENT

The City Clerk Department provides citywide oversight for legislative proceedings and professional support to the City Council, City Manager, and City Staff. As the Elections Official and Filing Officer, the City Clerk administers municipal elections, campaign finance and conflict of interest regulations. As the Records Manager, the department administers the Citywide Records Management Program to maintain the integrity of documented actions of the legislative bodies, and accessibility to the public. The Department performs all mandated functions under the United States Constitution, the Constitution of the State of California, State Codes, the Charter of the City of Berkeley, and the Berkeley Municipal Code.

## ORGANIZATION CHART



Schedule D-3  
 Central Service Cost Allocation Plan  
 Allocation of Costs - City Clerk Department

Service Division Categories	Total	City Clerk (a)	Elections (b)
Salaries and wages	\$ 917,145	\$ 913,616	\$ 3,529
Fringe benefits	510,864	\$ 501,346	\$ 9,518
Professional services	817,401	\$ 94,159	\$ 723,242
Repair and maintenance	173,426	\$ 173,426	\$ -
Communication	2,915	\$ 2,915	\$ -
Building and equipment rentals	82,763	\$ 82,763	\$ -
Advertising	10,974	\$ 10,974	\$ -
Dues and subscriptions	3,357	\$ 3,357	\$ -
Printing and binding	5,508	\$ 3,390	\$ 2,118
Transportation	6,378	\$ 6,378	\$ -
Materials and supplies	19,967	\$ 19,967	\$ -
Subtotal	2,550,698	1,812,292	738,406
Less unallowable costs:			
Advertising	(10,974)	(10,974)	-
Costs to be allocated	\$ 2,539,724	\$ 1,801,317	\$ 738,406

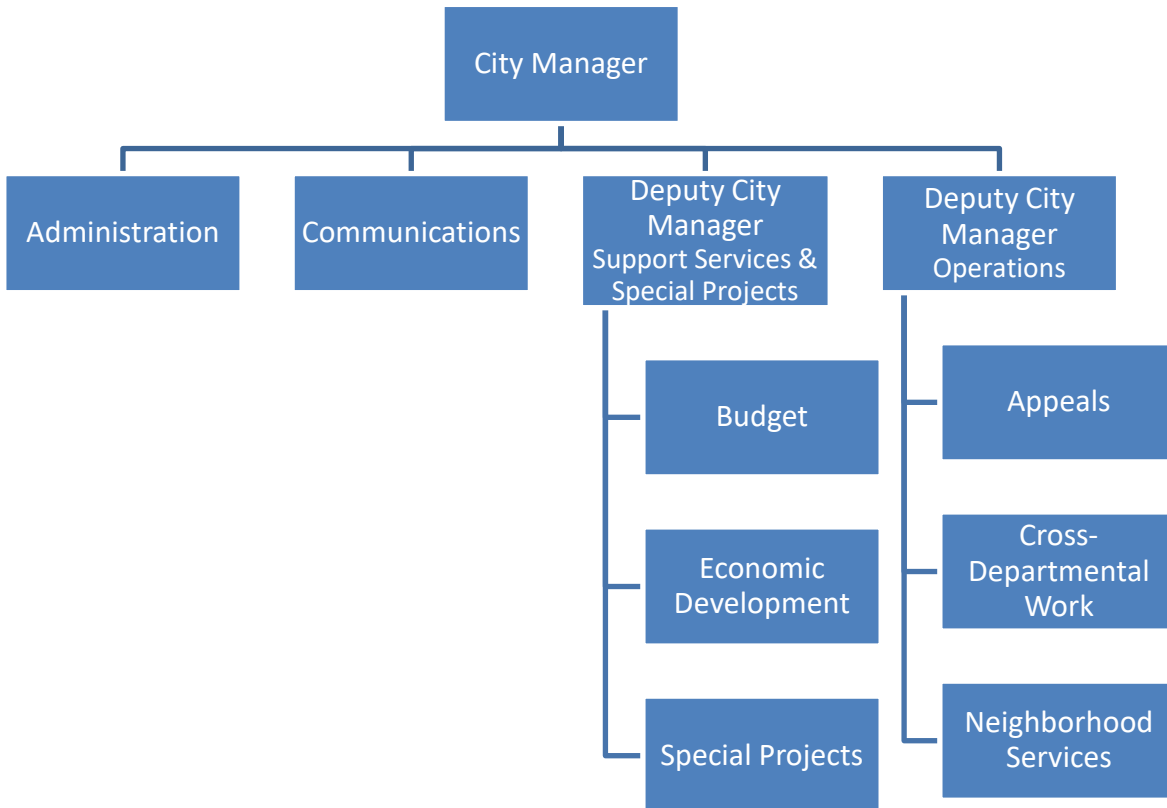
(a) To Schedule E-4

(b) Election costs are not allowed under Federal and Internal Rate plans.

## MISSION STATEMENT

The mission of the City Manager's Office is to build and maintain, through sound management principles and community participation, an effective City government organization; to ensure the effective delivery of services; to provide the management direction and support for the planning, implementation, and evaluation of all City programs; and to ensure coordination and consistency in implementing policies and programs approved by the City Council.

## ORGANIZATION CHART



Schedule D-4  
Central Service Cost Allocation Plan  
Allocation of Costs - City Manager's Office

Service Division Categories	Total	Non-Operating	Operating	Operating	Non-Operating
		Administration (a)	Neighborhood Services	Animal Care	Budget and Fiscal Management (b)
Salaries and wages	\$ 4,515,742	\$ 1,896,345	\$ 1,012,747	\$ 915,584	\$ 691,066
Fringe benefits	2,500,383	\$ 929,042	\$ 603,327	\$ 558,089	\$ 409,925
Professional services	936,210	\$ 337,353	\$ 447,871	\$ 146,762	\$ 4,223
Government agencies	497	\$ -	\$ -	\$ 497	\$ -
Repair and maintenance	558,269	\$ 406,169	\$ 11,168	\$ 131,998	\$ 8,934
Communication	26,924	\$ 9,188	\$ 6,015	\$ 9,573	\$ 2,148
Building and equipment rentals	324,289	\$ 2,627	\$ 318,325	\$ 3,337	\$ -
Advertising	715	\$ 715	\$ -	\$ -	\$ -
Rentals and leases	11,857	\$ 4,841	\$ 6,344	\$ -	\$ 672
Dues and subscriptions	14,270	\$ 12,675	\$ 300	\$ 250	\$ 1,045
Printing and binding	14,606	\$ 14,259	\$ -	\$ 347	\$ -
Transportation	165,065	\$ 77,988	\$ 43,111	\$ 37,213	\$ 6,753
Materials and supplies	432,796	\$ 165,036	\$ 132,221	\$ 134,976	\$ 563
Utilities	88,528	\$ -	\$ -	\$ 88,528	\$ -
Machinery and equipment	46,996	\$ 13,872	\$ 33,125	\$ -	\$ -
Subtotal	9,637,147	3,870,110	2,614,554	2,027,155	1,125,329
Less unallowable costs:					
Governmental agencies	(497)	-	-	(497)	-
Capital expenditure	(46,996)	(13,872)	(33,125)	-	-
Advertising & Indirect cost	(715)	(715)	-	-	-
Costs to be allocated	<u>\$ 9,588,939</u>	<u>\$ 3,855,523</u>	<u>\$ 2,581,429</u>	<u>\$ 2,026,658</u>	<u>\$ 1,125,329</u>

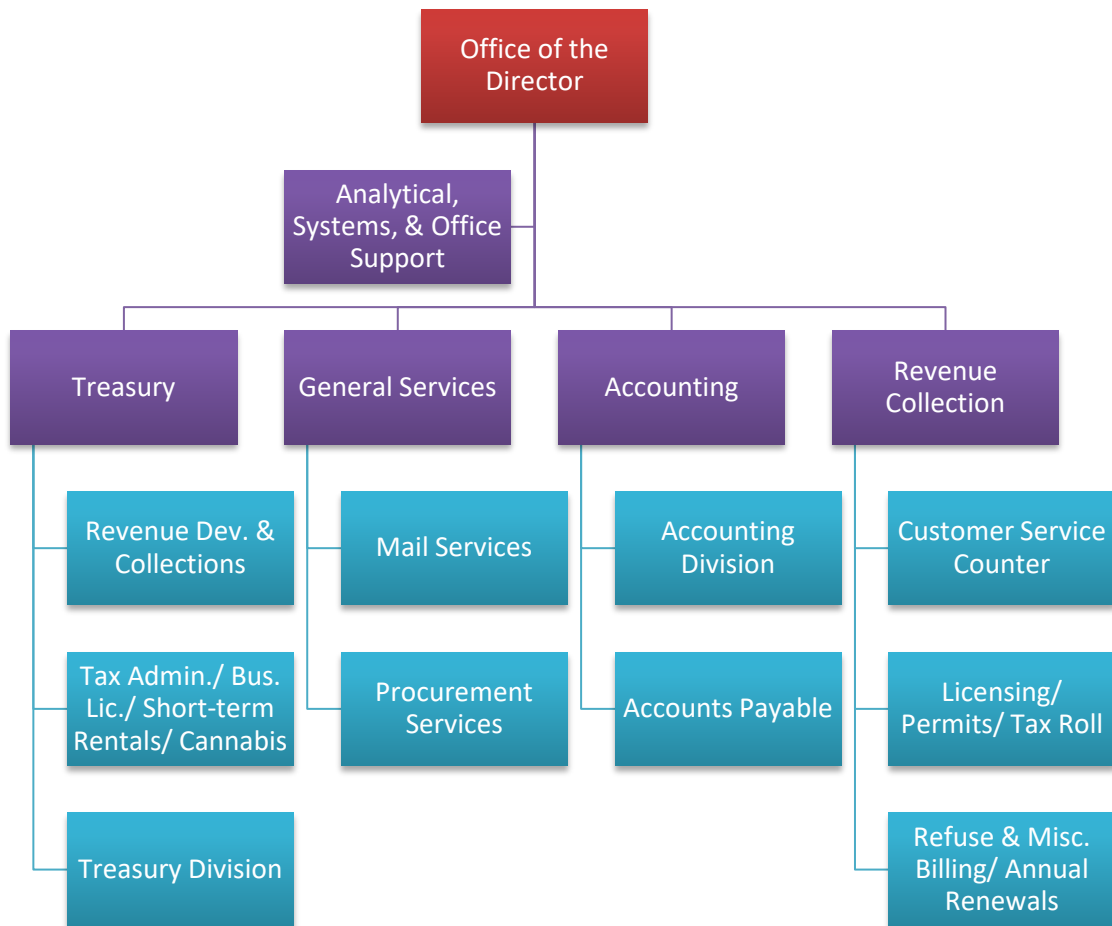
(a) To Schedule E-5

(b) To Schedule E-6

# MISSION STATEMENT

To conduct all of our responsibilities with integrity, warrant and receive the trust of colleagues and constituents, and to positively support the delivery of quality services to fulfill the City’s mission and citywide priorities. Within the framework of full disclosure and quality customer service, our principal obligations are to safeguard City assets, maximize revenues, manage the business of City programs, and provide accurate, timely, and complete financial information.

# ORGANIZATION CHART



Schedule D-5  
Central Service Cost Allocation Plan  
Allocation of Costs - Finance Department

Service Division Categories	Total	Non-Operating	Non-Operating	Non-Operating	Non-Operating	Non-Operating
		Office of the Finance Director Administration	Purchasing (a)	Treasury (b)	Accounting (c)	Accounts Payable (d)
Salaries and wages	\$ 3,634,544	\$ 749,828	\$ 481,094	\$ 717,316	\$ 809,074	\$ 262,782
Fringe benefits	2,193,294	\$ 416,671	\$ 330,404	\$ 450,801	\$ 459,724	\$ 153,799
Professional services	523,612	\$ 334,440	\$ 2,175	\$ 30,774	\$ 60,441	\$ -
Repair and maintenance	767,187	\$ 548,271	\$ -	\$ -	\$ -	\$ -
Communication	14,893	\$ 14,260	\$ 500	\$ -	\$ 133	\$ -
Rentals and leases	12,478	\$ 2,394	\$ 2,205	\$ -	\$ -	\$ -
Dues and subscriptions	4,336	\$ 3,626	\$ 560	\$ -	\$ -	\$ -
Printing and binding	21,740	\$ -	\$ -	\$ 259	\$ 34	\$ 3,532
Transportation	30,887	\$ 15,995	\$ 3,495	\$ 1,938	\$ 6,004	\$ -
Materials and supplies	71,315	\$ 35,462	\$ 1,704	\$ 6,875	\$ 6,748	\$ 3,996
Machinery and equipment	5,480	\$ -	\$ -	\$ 5,480	\$ -	\$ -
Subtotal	7,279,765	2,120,947	822,137	1,213,442	1,342,159	424,109
Administrative apportionment	-	(2,120,947)	338,005	498,883	551,802	174,364
Net expenditures	7,279,765	-	1,160,142	1,712,325	1,893,961	598,473
Less unallowable costs:						
Capital expenditure	(5,480)	-	-	(5,480)	-	-
Advertising	-	-	-	-	-	-
Costs to be allocated	<u>\$ 7,274,286</u>	<u>\$ -</u>	<u>\$ 1,160,142</u>	<u>\$ 1,706,846</u>	<u>\$ 1,893,961</u>	<u>\$ 598,473</u>

(a) To Schedule E-7

(b) To Schedule E-8

(c) To Schedule E-9

(d) To Schedule E-10

Schedule D-5  
Central Service Cost Allocation Plan  
Allocation of Costs - Finance Department

Service Division Categories	Non-Operating	Non-Operating	Non-Operating	Operating
	Revenue Collection - Collection (e)	CS - Counter (f)	Revenue Collection - Billing (g)	Revenue Collection - Licensing
Salaries and wages	\$ 119,646	\$ 390,036	\$ -	\$ 104,767
Fringe benefits	\$ 66,339	\$ 249,349	\$ -	\$ 66,206
Professional services	\$ 389	\$ 1,338	\$ 36,177	\$ 57,878
Repair and maintenance	\$ -	\$ 128,764	\$ 90,152	\$ -
Communication	\$ -	\$ -	\$ -	\$ -
Rentals and leases	\$ -	\$ -	\$ 7,879	\$ -
Dues and subscriptions	\$ -	\$ 150	\$ -	\$ -
Printing and binding	\$ 293	\$ 12,649	\$ 4,387	\$ 586
Transportation	\$ 3,456	\$ -	\$ -	\$ -
Materials and supplies	\$ 758	\$ 16,643	\$ (1,131)	\$ 260
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Subtotal	190,881	798,930	137,464	229,697
Administrative apportionment	78476.91649	328,464	56,516	94,435
Net expenditures	269,358	1,127,395	193,980	324,132
Less unallowable costs:				
Capital expenditure	-	-	-	-
Advertising	-	-	-	-
Costs to be allocated	<u>\$ 269,358</u>	<u>\$ 1,127,395</u>	<u>\$ 193,980</u>	<u>\$ 324,132</u>

(e) To Schedule E-11

(f) To Schedule E-12

(g) To Schedule E-13

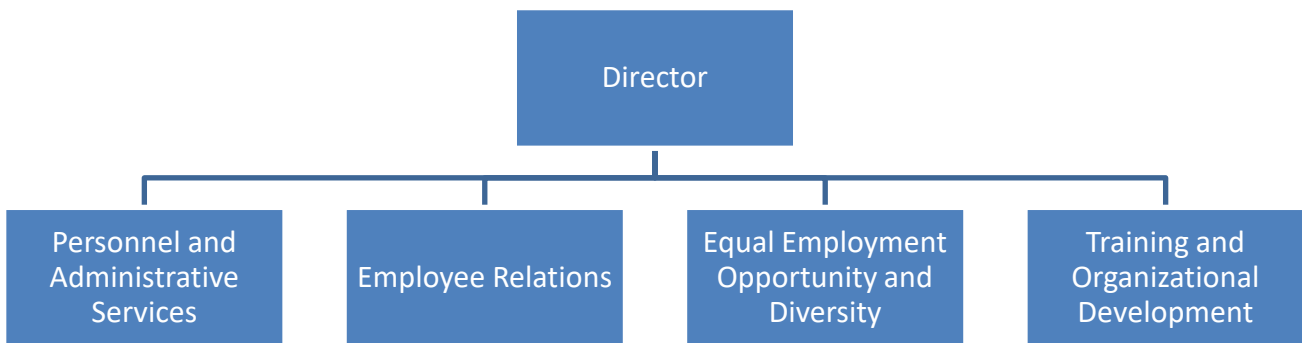
(h) Unallowable costs under all plans



## MISSION STATEMENT

Partner with all City departments to hire and retain a diverse and highly qualified workforce that support the mission of the City of Berkeley. The Human Resources Department is committed to delivering excellent customer service, responding to and facilitating staff access to needed resources and tools. Working together in a spirit of continuous improvement and collaboration, the Human Resources team contributes to a progressive, productive, and safe work environment that meets the needs of our diverse community.

## ORGANIZATION CHART



Schedule D-6  
Central Service Cost Allocation Plan  
Allocation of Costs - Human Resources Department

Service Division Categories	Total	Human Resources (a)
Salaries and wages	\$ 1,320,536	\$ 1,320,536
Fringe benefits	679,773	\$ 679,773
Professional services	632,088	\$ 632,088
Repair and maintenance	268,910	\$ 268,910
Communication	7,236	\$ 7,236
Advertising	6,056	\$ 6,056
Rentals and leases	6,109	\$ 6,109
Dues and subscriptions	7,241	\$ 7,241
Printing and binding	338	\$ 338
Transportation	9,656	\$ 9,656
Materials and supplies	33,697	\$ 33,697
Subtotal	2,971,640	2,971,640
Less unallowable costs:		
Governmental agencies & Loans	-	-
Capital expenditure	-	-
Advertising	(6,056)	(6,056)
Costs to be allocated	\$ 2,965,584	\$ 2,965,584

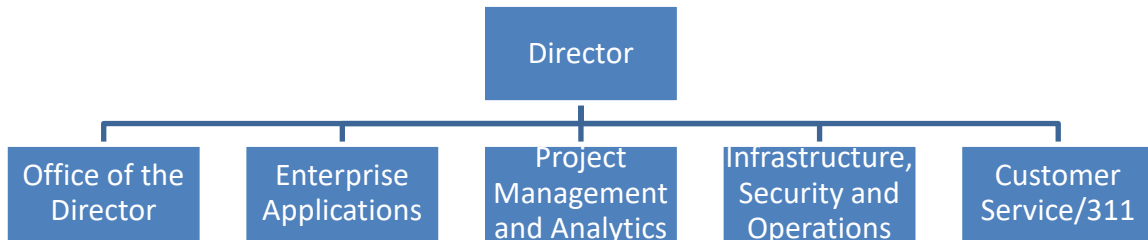
(a) To Schedule E-14

## MISSION STATEMENT

The Department of Information Technology's vision is to provide excellent customer service through innovative and intuitive solutions with a diverse workforce to enable City operations, and to connect and deliver quality solutions for the community.

## ORGANIZATION CHART

With the new financial system, IT costs are now recorded in internal service fund, all departments pay directly to this internal fund. As a result, we are no longer allocating indirect costs from the department.



Schedule D-7  
Central Service Cost Allocation Plan  
Allocation of Costs - Information Technology Department

Service Division Categories	Total	Other Divisions (a)	311 Call Center (b)
Salaries and wages	\$ -	\$ -	\$ -
Fringe benefits	-		
Professional services	-		
Government agencies	-		
Community agencies	-		
Repair and maintenance	-		
Communication	-		
Building and equipment rentals	-		
Advertising	-		
Rentals and leases	-		
Housing assistance payments	-		
Insurance	-		
Dues and subscriptions	-		
Printing and binding	-		
Transportation	-		
Materials and supplies	-		
Utilities	-		
Indirect costs	-		
Interest payment	-		
Machinery and equipment	-		
Property acquisition and improvements	-		
Principal payment	-		
Other costs	-		
Loans	-		
Transfers out	-		
Subtotal	-	-	-
Less : Community agencies	-	-	-
Net expenditures	-	-	-
Less unallowable costs:			
Governmental agencies & Loans	-	-	-
Capital expenditure	-	-	-
Advertising & Indirect cost	-	-	-
Costs to be allocated	\$ -	\$ -	\$ -

(a) To Schedule E-15

(b) To Schedule E-16

The Berkeley City Council consists of a Mayor and eight (8) Councilmembers. The City is divided into eight Council districts, which are used for the election of Councilmembers. The Mayor is elected citywide. The Mayor is the President of the Council and votes as an individual ninth member.

Following is a list of the current Council including their office telephone numbers.

Mayor Jesse Arreguin, (510) 981-7100

District 1 – Councilmember Rashi Kersarwani, (510) 981-7110

District 2 - Councilmember Terry Taplin, (510) 981-7120

District 3 - Councilmember Ben Bartlett, (510) 981-7130

District 4 – Councilmember Kate Harrison, (510) 981-7140

District 5 - Councilmember Sophie Hahn, (510) 981-7150

District 6 - Councilmember Susan Wengraf, (510) 981-7160

District 7 - Councilmember Rigel Robinson, (510) 981-7170

District 8 - Councilmember Lori Droste, (510) 981-7180

The Councilmembers' Office salaries are annually adjusted by the CPI.

Schedule D-8  
 Central Service Cost Allocation Plan  
 Allocation of Costs - Mayor and Council

Service Division Categories	Total	Mayor and Council (a)
Salaries and wages	\$ 2,325,664	\$ 2,325,664
Fringe benefits	1,152,982	\$ 1,152,982
Professional services	116,113	\$ 116,113
Repair and maintenance	240,161	\$ 240,161
Communication	5,833	\$ 5,833
Building and equipment rentals	8,334	\$ 8,334
Dues and subscriptions	24,438	\$ 24,438
Printing and binding	2,410	\$ 2,410
Transportation	3,541	\$ 3,541
Materials and supplies	59,573	\$ 59,573
Subtotal	3,939,049	3,939,049
Less unallowable costs:		
Governmental agencies & Loans	-	-
Capital expenditure	-	-
Advertising & Indirect cost	-	-
Costs to be allocated	\$ 3,939,049	\$ 3,939,049

(a) Mayor and Council costs are not allowed under Federal and Internal Rate plans.

## ***NON-DEPARTMENTAL*** **(All City funds)**

The Non-Departmental budget contains critical pieces of the City budget not attributable to a single program or department. The largest component of this budget is the transfer of funds or money from one fund to another, such as a General Fund transfer to the Capital Improvement Fund. Because most transfers are budgeted in two separate funds, the Non-Departmental budget and in an operating Department budget, they are considered “dual appropriations.” Dual appropriations, amounts that are designated in different areas, are balanced in the budget for a net appropriation amount.

Other components of the Non-Departmental budget include:

- Debt service costs for General Obligation Bonds
- Lease Purchase Agreements
- Certificates of Participation (C.O.P.s)
- The General Fund allocation for Community-Based Organizations
- General overhead costs such as Property Insurance and School Board Salaries

Schedule D-9  
 Central Service Cost Allocation Plan  
 Allocation of Costs - Non-Departmental Miscellaneous Costs

Service Division Categories	Total	Non- Departmental Miscellaneous Costs (a)
Salaries and wages	\$ 171,769	\$ 171,769
Fringe benefits	813,990	\$ 813,990
Professional services	719,450	\$ 719,450
Community agencies	77,875	\$ 77,875
Insurance	2,136,020	\$ 2,136,020
Dues and subscriptions	77,770	\$ 77,770
Printing and binding	266	\$ 266
Utilities	83,707	\$ 83,707
Subtotal	4,080,846	4,080,846
Less : Community agencies	(77,875)	(77,875)
Net expenditures	4,002,971	4,002,971
Less unallowable costs:		
Governmental agencies	-	-
Capital expenditure	-	-
Advertising & Indirect cost	-	-
Costs to be allocated	\$ 4,002,971	\$ 4,002,971

(a) To Schedule E-17



Schedule D-10  
 Central Service Cost Allocation Plan  
 Allocation of Costs - Use Allowance, Building and Structures

<b>Description</b>	<b>Property Costs (a)</b>	<b>2% Use Allowance (b)</b>
Total acquisition costs of buildings and structures per property table of fiscal year ended June 30, 2020 for General Fixed Assets Accounting Group	\$ 236,684,886	
Less structures purchased with federal funds		
Structures before FY 2010 (c)	22,229,085	
Tom Bates Sports Fields Phase 2A-Measure WW Grant	693,076	
East Touchdown Plaza (I80 Enhancement)	237,992	
San Pablo Park Basketball Courts Renovations	431,841	
East Touchdown Plaza (I80 Enhancement)	92,836	
East Touchdown Plaza (I80 Enhancement)	105,039	
Bike Station 5-rack Rail mounted inverted unit	45,417	
Improvements insulation, Weatherization FY2013	12,875	
East Touchdown Plaza FY2013	50,667	
PRW I80 Enhancement FY2013	78,281	
Willard Park Tennis Court Renovation	18,748	
Virginia Mcgee Totland Play Area Renovation	87,475	
Concrete pads at King and Cragmont Park	13,500	
Virginia Mcgee Totland Play Area Renovation	257,485	
Terrare View Park Phase One Renovation	308,648	
Ohlone Dog Park Renovations	44,650	
Concrete pads at King and Cragmont Park	13,500	
Berkeley Rose Garden Trellise Rehabilitation	45,918	
Repertory Theatre	4,004,507	
Rose Garden Trellis	126,582	
Ohlone Dog Park Renovation	251,931	
James Kenney Upgrades	727,499	
2939 Ellis St So Senior Center	447,555	
1001 University Ave	1,676,372	
1011 University Ave	1,615,170	
Grove Park Tennis & Basketball court	49,671	
Becky Temko Tot Park Renovation	138,795	
Mental Health clinic minor remodel	21,687	

Schedule D-10  
 Central Service Cost Allocation Plan  
 Allocation of Costs - Use Allowance, Building and Structures

<u>Description</u>	<u>Property Costs</u> (a)	<u>2% Use Allowance</u> (b)
James Kenney Seismic Upgrade	172,790	
BAHIA James kenney Extension	14,174	
Becky Temko Tot Park Renovation	36,690	
Strawberry Creek Park Sport Court Renovation	506,311	
Marina South Cove East Parking Lot	30,480	
Menta Health Svcs - 2640 MLKing Renovation	266,767	
Menta Health Svcs - 2640 MLKing Renovation	353,622	
James Kenney Park, Picnic & Playground	508,676	
John Hinkel Park	418,722	
North Berkeley Senior Center Renovation	1,418,308	
Mental Health Svcs - 2640 MLKing Renovation	1,221,402	
Mental Health Svcs - 2640 MLKing Renovation	1,132,899	
Mental Health Svcs - demolition	(190,087)	
Park: James Kenny Park Improvement - FY2021	551,598	
Costs to be allocated	<u>(40,269,154)</u>	
	<u>\$ 196,415,732</u>	<u>\$ 3,928,315</u>

(a) To Schedule E-19

(b) Use rate allowed by OMB Super Circular 2 CFR 200.439

(c) Refer to PY IDC report for structures before FY 2010

Schedule D-11  
Salary and Wage Schedules  
Operating Service Departments

Operating Department / Division	Indirect Salaries and Wages	Direct Salaries and Wages (a)	Total Salaries and Wages
<b>Office of Economic Development (Schedule C-1)</b>			
Administration	\$ 83,267	\$ -	\$ 83,267
Business Services	-	538,071	538,071
Civic Arts	-	317,652	317,652
Subtotal Office of Economic Development	83,267	855,723	938,990
<b>Department of Fire and Emergency Services (Schedule C-2)</b>			
Office of Fire Chief	785,627	-	785,627
Administration	1,034,585	-	1,034,585
Fire Operation	-	17,770,627	17,770,627
Fire Prevention	-	1,863,052	1,863,052
Training Emergency Services	-	9,734,302	9,734,302
Subtotal Department of Fire and Emergency Services	1,820,212	29,367,982	31,188,194
<b>Department of Health, Housing, and Community Services (Schedule C-3)</b>			
Office of Health Services Director	4,859,596	-	4,859,596
Aging Services	-	2,215,020	2,215,020
Environmental Health	-	1,107,306	1,107,306
Housing Development	-	987,569	987,569
Community Services	-	948,167	948,167
Mental Health	-	7,094,159	7,094,159
Public Health	-	3,752,849	3,752,849
Capital Improvement	-	-	-
Subtotal Department of Health, Housing, and Community Services	4,859,596	16,105,071	20,964,667
<b>Berkeley Public Library (Schedule C-4)</b>			
Administration	1,345,702	-	1,345,702
Facilities Maintenance	-	251,888	251,888
Library Info System	-	418,112	418,112
Central Library	-	2,302,745	2,302,745
Branch Library	-	3,040,818	3,040,818
Technical Service	-	557,624	557,624
Subtotal Berkeley Public Library	1,345,702	6,571,187	7,916,889

(a) To Schedule G and Schedule H

Schedule D-11  
Salary and Wage Schedules  
Operating Service Departments

Operating Department / Division	Indirect Salaries and Wages	Direct Salaries and Wages (a)	Total Salaries and Wages
<b>Parks, Recreation, and Waterfront (Schedule C-5)</b>			
Administration	2,425,102	-	2,425,102
Parks Operations	-	4,995,535	4,995,535
Recreation	-	5,305,463	5,305,463
Waterfront	-	1,713,602	1,713,602
Subtotal Parks, Recreation, and Waterfront	2,425,102	12,014,600	14,439,702
<b>Planning and Development Department (Schedule C-6)</b>			
Office of Planning Director	819,292	-	819,292
Toxics Management	-	680,960	680,960
Land Use	-	3,027,703	3,027,703
Building and Safety	-	4,346,162	4,346,162
Permit Service Center	-	858,818	858,818
Energy and Sustainable Development	-	900,719	900,719
Subtotal Planning and Development Department	819,292	9,814,363	10,633,654
<b>Police Department (Schedule C-7)</b>			
Office of the Chief of Police	953,776	-	953,776
Administration	1,898,252	-	1,898,252
Support Service	-	6,327,381	6,327,381
Patrol	-	22,606,797	22,606,797
Police Investigation	-	8,567,518	8,567,518
Police Professional Standards	-	1,852,176	1,852,176
Subtotal Police Department	2,852,027	39,353,872	42,205,899
<b>Public Works Department (Schedule C-8)</b>			
Office of PW Director and Admin	1,856,086	-	1,856,086
Administration	696,047	-	696,047
Transportation	-	3,814,324	3,814,324
General Engineering	-	4,294,623	4,294,623
Facility Maintenance	-	2,912,547	2,912,547
Street & Utilities	-	5,917,871	5,917,871
Zero Waste Management	-	10,522,255	10,522,255
Equipment Maintenance	-	1,426,097	1,426,097
Subtotal Public Works Department	2,552,133	28,887,716	31,439,849

Schedule D-11  
Salary and Wage Schedules  
Operating Service Departments

Operating Department / Division	Indirect Salaries and Wages	Direct Salaries and Wages (a)	Total Salaries and Wages
Rent Stabilization Board (Schedule C-9)			
Rent Board	-	2,980,281	2,980,281
Subtotal Rent Stabilization Board	-	2,980,281	2,980,281
City Manager's Office - Operating Units (Schedule D-4)			
Animal Care	-	915,584	915,584
Neighborhood Services	-	1,012,747	1,012,747
Subtotal City Manager's Office - Operating Units	-	1,928,331	1,928,331
Finance Department - Operating Units (Schedule D-5)			
Revenue Collection - Licensing	-	104,767	104,767
Subtotal Finance Department - Operating Units	-	104,767	104,767
Total City Plan	16,757,332	147,983,893	164,741,225
For Federal Plan Include:			
Operating Departments:			
City Attorney's Office (Schedule D-1)	-	1,771,885	1,771,885
Mayor and Council (Schedule D-8)	-	2,325,664	2,325,664
Subtotal City Plan and Operating Departments	16,757,332	152,081,442	168,838,774
Service Departments:			
City Auditor's Office (Schedule D-2)	1,495,599	-	1,495,599
City Clerk Department (Schedule D-3)	917,145	-	917,145
City Manager's Office - Non-Operating Units (Schedule D-4)	2,587,411	-	2,587,411
Finance Department - Non-Operating Units (Schedule D-5)	3,529,776	-	3,529,776
Human Resources Department (Schedule D-6)	1,320,536	-	1,320,536
Information Technology Department (Schedule D-7)	-	-	-
Police Review Commission (Schedule D-10)	380,925	-	380,925
Subtotal Service Departments	10,231,394	-	10,231,394
Grand Total	\$ 26,988,725	\$ 152,081,442	\$ 179,070,168

(a) To Schedule G and Schedule H

Schedule D-12  
Central Service Cost Allocation Plan  
Total Expenditures by Departments

Operating Department / Division	Total Expenditure	Adjustments			Adjusted Expenditures
		Government Agencies & Loans	Capital Expenditure	Advertising & Indirect Costs	
Office of Economic Development (Schedule C-1)	\$ 7,448,375	\$ 766,154	\$ 1,008	\$ 363,294	\$ 6,317,920
Department of Fire and Emergency Services (Schedule C-2)	62,872,371	283,737	2,723,772	9,906	59,854,956
Department of Health, Housing, and Community Services (Schedule C-3)	102,102,101	25,617,983	251,814	123,513	76,108,791
Berkeley Public Library (Schedule C-4)	17,445,223	4,042	88,949	6,742	17,345,489
Parks, Recreation, and Waterfront (Schedule C-5)	45,597,367	361,430	310,094	690,620	44,235,223
Planning and Development Department (Schedule C-6)	24,148,378	-	116,023	1,697,136	22,335,220
Police Department (Schedule C-7)	89,672,154	-	83,877	16,571	89,571,705
Public Works Department (Schedule C-8)	133,049,554	177,842	19,754,263	4,059,446	109,058,004
Rent Stabilization Board (Schedule C-9)	6,784,837	-	-	31,610	6,753,227
Police Accountability Board (Schedule C-10)	909,307	-	-	-	909,307
City Manager's Office - Operating Units (Schedule D-4)	4,641,709	497	33,125	-	4,608,088
Finance Department - Operating Units (Schedule D-5)	324,132	-	-	-	324,132
<b>Total City Plan</b>	<b>494,995,509</b>	<b>27,211,685</b>	<b>23,362,925</b>	<b>6,998,838</b>	<b>437,422,062</b>
For Federal Plan Include:					
Operating Departments:					
City Attorney's Office (Schedule D-1)	3,701,943	-	-	-	3,701,943
Mayor and Council (Schedule D-8)	3,939,049	-	-	-	3,939,049
<b>Subtotal City Plan and Operating Departments</b>	<b>502,636,502</b>	<b>27,211,685</b>	<b>23,362,925</b>	<b>6,998,838</b>	<b>445,063,054</b>
Service Departments:					
City Auditor's Office (Schedule D-2)	2,633,228	200	-	-	2,633,028
City Clerk Department (Schedule D-3)	2,550,698	-	-	10,974	2,539,724
City Manager's Office - Non-Operating Units (Schedule D-4)	4,995,438	-	13,872	715	4,980,851
Finance Department - Non-Operating Units (Schedule D-5)	6,955,633	-	5,480	-	6,950,154
Human Resources Department (Schedule D-6)	2,971,640	-	-	6,056	2,965,584
Information Technology Department (Schedule D-7)	-	-	-	-	-
Police Review Commission (Schedule D-10)	-	-	-	-	-
<b>Subtotal Service Departments</b>	<b>20,106,638</b>	<b>200</b>	<b>19,351</b>	<b>17,745</b>	<b>20,069,341</b>
<b>Grand Total</b>	<b>\$ 522,743,140</b>	<b>\$ 27,211,885</b>	<b>\$ 23,382,276</b>	<b>\$ 7,016,583</b>	<b>\$ 465,132,395</b>

(a) To Exhibit G and Exhibit H

Schedule D-13  
 Central Service Cost Allocation Plan  
 Allocation for Cost of Equipment

Operating Department / Division	FY 2023	FY 2023		
	Equipment Costs (a)	Equipment Costs	Additions	Deletions
Office of Economic Development	\$ 7,067	\$ 7,067	\$ -	\$ -
Department of Fire and Emergency Services	11,229,592	8,495,737	2,733,855	-
Department of Health, Housing, and Community Services	2,093,671	1,864,499	246,834	(17,662)
Berkeley Public Library	2,495,468	2,440,022	55,446	-
Parks, Recreation, and Waterfront	2,055,826	1,750,828	304,998	-
Planning and Development Department	393,602	277,579	116,023	-
Police Department	2,437,907	2,383,598	54,309	-
Public Works Department	4,758,579	4,180,132	578,447	-
City Attorney's Office	41,501	41,501	-	-
City Auditor's Office	72,733	72,733	-	-
City Manager's Office - Operating Units	321,781	288,661	33,120	-
City Manager's Office - Non-Operating Units	199,424	185,553	13,871	-
City Clerk Department	68,919	68,919	-	-
Finance Department - Operating Units	8,644	3,164	5,480	-
Finance Department - Non-Operating Units	79,923	79,923	-	-
Human Resources Department	2,262	2,262	-	-
Information Technology Department	7,013,740	7,013,740	-	-
Mayor and Council	22,816	22,816	-	-
PoliceAccountability Board	13,721	13,721	-	-
Total equipment costs	<u>33,317,179</u>	<u>29,192,458</u>	<u>4,142,383</u>	<u>(17,662)</u>
Amount allowable (OMB Super Circular 200.439, 6 2/3%)		<u>6.67%</u>		
Net equipment allowance to be allocated		2,222,256		

(a) To Schedule E-20

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EXHIBIT E

Central Service Costs, Justification,  
And  
Basis for Distribution of Service Costs

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Central Service Cost Allocation - Schedule E-1 to E-20

The allocation bases selected by the City, which will produce an equitable and rational distribution of costs, are as follows:

- (1) Reasonable and consistently applied to direct costs,
- (2) Supported by accurate and current data,
- (3) Appropriate to the particular cost being distributed, and
- (4) One which results in an accurate measure of the benefits provided to each activity of the organization.

<b>TYPE OF SERVICE</b>	<b>BASIS FOR ALLOCATION</b>
Legal Services	Number of authorized employees
Auditing	Direct audit hours
Payroll Processing Costs	Number of authorized employees
City Clerk's Services	Number of documents issued
Management Services	Number of authorized employees
Budgeting	Number of authorized employees
Procurement Services	Number of purchase orders
Treasury Services	Number of cash receipt transaction processed
Accounting	Number of authorized employees
Accounts Payable	Adjusted total expenditures
Revenue Collection	Number of authorized employees
Counter Services	Number of authorized employees
Billing Service	Number of bills
Personnel Administration	Number of authorized employees
Information Technology Service	Number of authorized employees
311 Call Center	Direct benefit basis – number of routed calls
Organization Services (Non-Departmental)	Number of authorized employees
Police Review Commission	Direct benefit basis
Building Use Allowance	Building costs
Equipment Use Allowance	Percentage of total acquisition cost

## **Basis for the Distribution of Legal Services Costs to Schedule E-1**

**Allocation Base:** Legal services costs will be distributed in proportionate to the NUMBER OF AUTHORIZED EMPLOYEES.

**Method of Computation:** The total costs of the City Attorney's office are a matter of record in the City's Expense Report. By computing a relative percentage of the total modified expenditures for each department, the allocation can be made. And this is only for internal plan.

**Application:** The cost is distributed and the results recorded on Schedule E-1.

Schedule E-1  
 Central Service Cost Allocation Plan  
 City Attorney's Office - Legal Service  
 Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-1 (a)

Total Costs	Unallowable Costs	Allowable Costs
\$ 3,701,943	\$ -	\$ 3,701,943

Part II - Allocation:

Departments	Authorized Employees	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	18.50	1.14%	\$ 42,202	1.04%	\$ 38,500
Economic Development	8.00	0.49%	18,140	0.45%	16,659
Finance - Operating Division	1.00	0.06%	2,221	0.06%	2,221
Fire	196.00	12.12%	448,676	10.97%	406,103
Health, Housing, and Community Services	221.58	13.70%	507,166	12.40%	459,041
Library	115.23	7.12%	263,578	6.45%	238,775
Parks, Recreation, and Waterfront	263.00	16.26%	601,936	14.71%	544,556
Planning and Development	118.98	7.36%	272,463	6.66%	246,549
Police	285.00	17.62%	652,282	15.95%	590,460
Police Accountability Board	0.00	0.00%	-	0.00%	-
Public Works	342.94	21.21%	785,182	19.15%	708,922
Rent Board Stabilization	24.36	1.51%	55,899	1.36%	50,346
Subtotal	1,594.58	98.59%	3,649,745	89.20%	3,302,132
For the Federal Plan include:					
City Attorney	16.00	0.99%	36,649	0.90%	33,317
Mayor and Council	7.00	0.43%	15,918	0.41%	15,178
Subtotal	1,617.58	100.01%	\$ 3,702,312	90.51%	3,350,627
For the City Internal Plan include:					
City Auditor	12.75			0.71%	26,284
City Clerk	10.00			0.56%	20,731
City Manager - Non-Operating Divisions	22.00			1.23%	45,534
Finance - Non-Operating Divisions	51.00			2.85%	105,505
Human Resources	22.00			1.23%	45,534
Information Technology	52.00			2.91%	107,727
Police Review Commission	0.00			0.00%	-
Total	1,787.33			100.00%	\$ 3,701,943

## **Justification & Basis for the Distribution of Auditing Service Costs to Schedule E-2**

**Allocation Base:** Auditing service costs are allocated to each department according to the relative percentage of "ACTUAL AUDIT HOURS" provided to each department.

**Justification:** Office of Management and Budget Circular A-87, Attachment B, Section 5, states, in part: "The cost of audit necessary for the administration and management of functions related to grant programs is allowable."

General Audit division in City Auditor's Office is responsible for the financial audit of all City departments including all special deposits to trust funds and payroll records. This service division ascertains not only financial compliance with contracts, but also checks on legal compliance and managerial effectiveness of City programs. The division is also responsible for special audit services and technical assistance to all locally and federally funded community agencies.

**Method of Computation:** The total audit hours provided to each department are a matter of record in the City Auditor's Office.

**Application:** With the allocation base determined, the percentage rate is applied and the auditing service costs are distributed and posted on Schedule E-2.

Schedule E-2  
 Central Service Cost Allocation Plan  
 City Auditor's Office - Auditing Service Costs  
 Base: Number of Audit Hours

Part I - Costs to be allocated from Schedule D-2 (a)

Total Costs	Unallowable Costs	Allowable Costs
\$ 880,204	\$ -	\$ 880,204

Part II - Allocation:

Departments	Audit Hours (a)	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	62.26	0.69%	\$ 6,073	0.67%	\$ 5,897
Economic Development	85.53	0.95%	8,362	0.92%	8,098
Finance - Operating Division	4.40	0.05%	440	0.05%	440
Fire	3,121.40	34.56%	304,198	33.51%	294,956
Health, Housing, and Community Services	1,577.89	17.47%	153,772	16.94%	149,106
Library	234.58	2.60%	22,885	2.52%	22,181
Parks, Recreation, and Waterfront	598.09	6.62%	58,269	6.42%	56,510
Police	1,301.27	14.41%	126,837	13.97%	122,964
Planning	300.62	3.33%	29,311	3.23%	28,431
Public Works	1,549.79	17.16%	151,045	16.63%	146,379
Rent Stabilization Board	91.19	1.01%	8,890	0.98%	8,626
Subtotal	8,927.02	98.85%	870,082	95.84%	843,588
For the Federal Plan include:					
City Attorney	50.31	0.56%	4,929	0.54%	4,753
Mayor and Council	53.46	0.59%	5,193	0.57%	5,017
Subtotal	9,030.79	100.00%	\$ 880,204	96.95%	853,358
For the City Internal Plan include:					
City Auditor	35.85			0.38%	3,345
City Clerk	34.59			0.37%	3,257
City Manager - Non-Operating Divisions	67.29			0.72%	6,337
Finance - Non-Operating Divisions	93.71			1.01%	8,890
Human Resources	40.25			0.43%	3,785
Information Technology	0.00			0.00%	-
Police Review Commission	12.58			0.14%	1,232
Total	9,315.06			100.00%	\$ 880,204

(a) Reports of actual audit hours submitted by the City Auditor's Office

## **Justification and Basis for Distributing Payroll Processing Costs to Schedule E-3**

**Allocation Base:** Payroll processing costs are allocated according to the "NUMBER OF AUTHORIZED EMPLOYEES" in each department.

**Justification:** Office of Management and Budget Circular A-87, Attachment B, Section 1 states, "The cost of establishing and maintaining accounting and other information systems is allowable."

Payroll Audit division of the City Auditor's Office has the responsibility for payroll preparation, pension, workers' compensations, garnishments, payroll deductions, PERS, health and dental plans, and the recording of activities on deferred income.

**Method of Computation:** The total costs of Payroll Audit Division of the City Auditor's Office are a matter of record in the City's Expense Report. The total number of authorized employees for each department is a matter of record in the City's Adopted Budget.

**Application:** The number of authorized employees for each department is divided by the total number of employees for all departments to obtain a relative percentage for each department. The allocation is made and posted to Schedule E-3.



Schedule E-3  
 Central Service Cost Allocation Plan  
 City Auditor's Office - Payroll Processing Costs  
 Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-2 (b)

Total Costs	Unallowable Costs	Allowable Costs
\$ 1,753,024	\$ (200)	\$ 1,752,824

Part II - Allocation:

Departments	Authorized Employees	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	18.50	1.14%	\$ 19,982	1.03%	\$ 18,056
Economic Development	8.00	0.49%	8,589	0.45%	7,889
Finance - Operating Division	1.00	0.06%	1,052	0.06%	1,052
Fire	196.00	12.09%	211,916	10.95%	191,956
Health, Housing, and Community Services	221.58	13.67%	239,611	12.38%	217,024
Library	115.23	7.11%	124,626	6.44%	112,895
Parks, Recreation, and Waterfront	263.00	16.23%	284,483	14.69%	257,519
Planning and Development	118.98	7.34%	128,657	6.65%	116,576
Police	285.00	17.59%	308,322	15.92%	279,081
Police Accountability Board	3.00	0.19%	3,329	0.17%	2,981
Public Works	342.94	21.17%	371,072	19.14%	335,528
Rent Board Stabilization	24.36	1.50%	26,292	1.36%	23,841
Subtotal	1,597.58	98.58%	1,727,931	89.24%	1,564,398
For the Federal Plan include:					
City Attorney	16.00	0.99%	17,353	0.89%	15,602
Mayor and Council	7.00	0.43%	7,537	0.39%	6,837
Subtotal	1,620.58	100.00%	\$ 1,752,821	90.52%	1,586,837
For the City Internal Plan include:					
City Auditor	12.75			0.71%	12,446
City Clerk	10.00			0.56%	9,817
City Manager - Non-Operating Divisions	22.00			1.23%	21,562
Finance - Non-Operating Divisions	51.00			2.85%	49,961
Human Resources	22.00			1.23%	21,562
Information Technology	52.00			2.90%	50,838
Police Accountability Board	0.00			0.00%	-
Total	1,790.33			100.00%	\$ 1,753,024

## **Justification and Basis for the distribution of the City Clerk's Service Costs to Schedule E-4**

**Allocation base:** The City Clerk's Department service costs are allocated to each department according to a "NUMBER OF DOCUMENTS ISSUED" basis.

**Justification:** Federal Management Circular A-87, Attachment B, Section 1, states, "The cost of establishing and maintaining accounting and other information systems is allowable."

Federal Management Circular A-87, Attachment A, Section C, subsection 1(a) states, in part, that a cost is allowable when it is, "necessary and reasonable for (the) proper and efficient performance and administration of Federal awards."

The City Clerk's Department prepares updates, maintains, and serves as prime repository for the City records. In connection with these tasks, it functions as an information and retrieval center for the City. The department also processes and maintains records of grant programs, resolutions, ordinances, contracts, leases, deeds, insurance policies, franchises, and other official documents.

**Method of Computation:** The total costs of the City Clerk Department are a matter of record in the City's Expense Report. Council, Commission support, and election activity costs are removed from the total costs of the City Clerk. The data as to the "number of documents issued", broken down by departments, is maintained by the City Clerk department in annual reports. The total number of documents issued by the City Clerk is divided into the total for each department to determine the rates for the allocation.

**Application:** Having determined the base, the percentages are applied and the allocation is made. The results are recorded in Schedule E-4.

Schedule E-4  
 Central Service Cost Allocation Plan  
 City Clerk Department - City Clerk's Service  
 Base: Number of Documents Issued

Part I - Costs to be allocated from Schedule D-3

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 2,550,698	\$ (10,974)	\$ 2,539,724

Part II - Allocation:

<u>Departments</u>	<u>Number of Documents Issued (a)</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
City Manager - Operating Divisions	40.65	4.73%	\$ 120,129	4.01%	\$ 102,283
Economic Development	0.00	0.00%	-	0.00%	-
Finance - Operating Division	0.00	0.00%	-	0.00%	-
Fire	38.00	4.42%	112,256	3.74%	95,396
Health, Housing, and Community Services	259.00	30.13%	765,219	25.52%	650,938
Library	12.00	1.40%	35,556	1.18%	30,098
Parks, Recreation, and Waterfront	113.00	13.14%	333,720	11.13%	283,893
Planning and Development	35.00	4.07%	103,367	3.45%	87,999
Police	24.00	2.79%	70,858	2.36%	60,196
Public Works	192.00	22.34%	567,374	18.93%	482,848
Rent Board Stabilization	12.00	1.40%	35,556	1.18%	30,098
Subtotal	<u>725.65</u>	<u>84.42%</u>	<u>2,144,035</u>	<u>71.50%</u>	<u>1,823,749</u>
For the Federal Plan include:					
City Attorney	48.00	5.58%	141,717	4.73%	120,648
Mayor and Council	86.00	10.00%	253,972	8.47%	216,044
Subtotal	<u>859.65</u>	<u>100.00%</u>	<u>\$ 2,539,724</u>	<u>84.70%</u>	<u>2,160,441</u>
For the City Internal Plan include:					
City Auditor	3.00			0.30%	7,652
City Clerk	8.00			0.79%	20,151
City Manager - Non-Operating Divisions	48.35			4.76%	121,413
Finance - Non-Operating Divisions	31.00			3.05%	77,796
Human Resources	33.00			3.25%	82,898
Information Technology	32.00			3.15%	80,347
Police Accountability Board	0.00			0.00%	-
Total	<u>1,015.00</u>			<u>100.00%</u>	<u>\$ 2,550,698</u>

(a) Base data obtained from report of resolutions, ordinances, and contracts submitted by City Clerk Department

## **Justification and Basis for Distributing Management Service to Schedule E-5**

**Allocation Base:** Management service costs are allocated to each department according to the “NUMBER OF AUTHORIZED EMPLOYEES” in each department.

**Justification:** Office of Management and Budget Circular A-87, Attachment B, Section 9, states: "Costs incurred for the development, preparation, presentation, and execution of budgets are allowable."

Management service is a title for the functions of the City Manager’s Office. The City Manager’s Office plans, coordinates, and evaluates the activities of all City departments, coordinate development of budget balancing proposals ensuring participation by elected officials, commissions, labor, and the community. It also provides affirmative action contract compliance, and makes appropriate recommendations to the City Council for improvement in organization and operation; locate a new animal shelter and works towards new shelter design.

**Method of Computation:** The total costs of the City Manager’s Office and the total expenditures of all departments are a matter of record in the City's Expense Report.

**Application:** With the base thus determined, the percentages are applied and the allocations are recorded in Schedule E-5.

Schedule E-5  
 Central Service Cost Allocation Plan  
 City Manager's Office - Management Service  
 Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-4 Administration (a)

Total Costs	Unallowable Costs	Allowable Costs
\$ 3,870,110	\$ (14,587)	\$ 3,855,523

Part II - Allocation:

Departments	Authorized Employees	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	18.50	1.14%	\$ 43,953	1.03%	\$ 39,862
Economic Development	8.00	0.49%	18,892	0.45%	17,415
Finance - Operating Division	1.00	0.06%	2,313	0.06%	2,322
Fire	196.00	12.09%	466,133	10.95%	423,777
Health, Housing, and Community Services	221.58	13.67%	527,050	12.38%	479,120
Library	115.23	7.11%	274,128	6.44%	249,235
Parks, Recreation, and Waterfront	263.00	16.23%	625,751	14.69%	568,519
Planning and Development	118.98	7.34%	282,995	6.65%	257,362
Police	285.00	17.59%	678,186	15.92%	616,121
Police Accountability Board	3.00	0.19%	7,325	0.17%	6,580
Public Works	342.94	21.17%	816,214	19.14%	740,741
Rent Board Stabilization	24.36	1.50%	57,833	1.36%	52,633
Subtotal	1,597.58	98.58%	3,800,773	89.24%	3,453,687
For the Federal Plan include:					
City Attorney	16.00	0.99%	38,170	0.89%	34,444
Mayor and Council	7.00	0.43%	16,579	0.39%	15,093
Subtotal	1,620.58	100.00%	\$ 3,855,522	90.52%	3,503,224
For the City Internal Plan include:					
City Auditor	12.75			0.71%	27,478
City Clerk	10.00			0.56%	21,673
City Manager - Non-Operating Divisions	22.00			1.23%	47,602
Finance - Non-Operating Divisions	51.00			2.85%	110,298
Human Resources	22.00			1.23%	47,602
Information Technology	52.00			2.90%	112,233
Police Review Commission	0.00			0.00%	-
Total	1,790.33			100.00%	\$ 3,870,110

## **Justification and Basis for Distribution of Budget and Fiscal Management Service Costs to Schedule E-6**

**Allocation Base:** Budget & fiscal management Service costs are allocated to each department according to the NUMBER OF AUTHORIZED EMPLOYEES.

**Justification:** Office of Management and Budget Circular A-87, Attachment B, Section 9, states, in part: "The cost of budgeting is allowable."

Budget & Fiscal Management Division under City Manager's Office provides for the preparation of departmental budget, prepares City Manager Proposed Budget to the City Council, and refines the budget format to make it easier to understand and be able to account for all revenues and expenditures.

**Method of Computation:** The total costs of Budget and Fiscal Management are a matter of record in the City's Expense Report. Budget and Fiscal Management services costs are distributed by computing a relative percentage of the total budgetary expenditures for each department.

**Application:** With the base thus determined, the percentages are applied and the allocation is made, and then recorded in Schedule E-6.

Schedule E-6  
 Central Service Cost Allocation Plan  
 City Manager's Office - Budget and Fiscal Management Service Costs  
 Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-4 Budget and Fiscal Management (b)

Total Costs	Unallowable Costs	Allowable Costs
\$ 1,125,329	\$ -	\$ 1,125,329

Part II - Allocation:

Departments	Authorized Employees	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	18.50	1.14%	\$ 12,829	1.03%	\$ 11,591
Economic Development	8.00	0.49%	5,514	0.45%	5,064
Finance - Operating Division	1.00	0.06%	675	0.06%	675
Fire	196.00	12.09%	136,052	10.95%	123,223
Health, Housing, and Community Services	221.58	13.67%	153,832	12.38%	139,316
Library	115.23	7.11%	80,011	6.44%	72,471
Parks, Recreation, and Waterfront	263.00	16.23%	182,641	14.69%	165,311
Planning and Development	118.98	7.34%	82,599	6.65%	74,834
Police	285.00	17.59%	197,945	15.92%	179,152
Police Accountability Board	3.00	0.19%	2,137	0.17%	1,913
Public Works	342.94	21.17%	238,231	19.14%	215,388
Rent Board Stabilization	24.36	1.50%	16,880	1.36%	15,304
Subtotal	1,597.58	98.58%	1,109,346	89.24%	1,004,242
For the Federal Plan include:					
City Attorney	16.00	0.99%	11,141	0.89%	10,015
Mayor and Council	7.00	0.43%	4,839	0.39%	4,389
Subtotal	1,620.58	100.00%	\$ 1,125,326	90.52%	1,018,646
For the City Internal Plan include:					
City Auditor	12.75			0.71%	7,990
City Clerk	10.00			0.56%	6,302
City Manager - Non-Operating Divisions	22.00			1.23%	13,842
Finance - Non-Operating Divisions	51.00			2.85%	32,072
Human Resources	22.00			1.23%	13,842
Information Technology	52.00			2.90%	32,635
Police Review Commission	0.00			0.00%	-
Total	1,790.33			100.00%	\$ 1,125,329

## **Justification and Basis for the Distribution of Centralized Purchasing Service Costs to Schedule E-7**

**Allocation Base:** Centralized purchasing service costs are allocated to each department according to their relative percentage of the "TOTAL NUMBER OF PURCHASE ORDERS".

**Justification:** Federal Management Circular A-87, Attachment B, Section 1, states, in part: "The cost of establishing and maintaining accounting and other information systems is allowable."

Purchasing Division of the Finance Department is responsible for the central procurement of goods and services, which includes preparation of formal bid requests and specifications maintenance of purchase records, receipt of bids, preparation of abstracts and recommendations on acceptance of bids. The division is also responsible for the City's Warehouse functions.

**Method of Computation:** The total costs of Purchasing Division are a matter of record in the City's Expense Report. Purchasing service costs are distributed by computing a relative percentage of the total purchase orders for each department.

**Application:** With the base thus determined, the percentages are applied and the allocation is made and recorded on Schedule E-7.

The costs of Purchasing Division include a portion of the total administrative costs of the finance department per Schedule D-5.



Schedule E-7  
 Central Service Cost Allocation Plan  
 Finance Department - Purchasing  
 Base: Number of Purchase Orders

Part I - Costs to be allocated from Schedule D-5 (a)

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 1,160,142	\$ -	\$ 1,160,142

Part II - Allocation:

<u>Departments</u>	<u>Number of Purchase Orders (a)</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
City Manager - Operating Divisions	136.00	1.84%	\$ 21,347	1.67%	\$ 19,374
Economic Development	279.00	3.78%	43,853	3.42%	39,677
Finance - Operating Division	0.00	0.00%	-	0.00%	-
Fire	628.00	8.51%	98,728	7.69%	89,215
Health, Housing, and Community Services	1,435.00	19.44%	225,532	17.58%	203,957
Library	596.00	8.08%	93,739	7.30%	84,690
Parks, Recreation, and Waterfront	1,398.00	18.94%	219,731	17.12%	198,616
Planning and Development	244.00	3.31%	38,401	2.99%	34,688
Police	401.00	5.43%	62,996	4.91%	56,963
Public Works	2,064.00	27.97%	324,492	25.28%	293,281
Rent Board Stabilization	55.00	0.75%	8,701	0.67%	7,773
Subtotal	<u>7,236.00</u>	<u>98.05%</u>	<u>1,137,520</u>	<u>88.63%</u>	<u>1,028,234</u>
For the Federal Plan include:					
City Attorney	88.00	1.19%	13,806	1.08%	12,530
Mayor and Council	56.00	0.76%	8,817	0.69%	8,005
Subtotal	<u>7,380.00</u>	<u>100.00%</u>	<u>\$ 1,160,143</u>	<u>90.40%</u>	<u>1,048,769</u>
For the City Internal Plan include:					
City Auditor	66.00			0.81%	9,397
City Clerk	64.00			0.78%	9,049
City Manager - Non-Operating Divisions	75.00			0.92%	10,673
Finance - Non-Operating Divisions	181.00			2.22%	25,755
Human Resources	63.00			0.77%	8,933
Information Technology	320.00			3.92%	45,478
Police Review Commission	15.00			0.18%	2,088
Total	<u>8,164.00</u>			<u>100.00%</u>	<u>\$ 1,160,142</u>

(a) Data for purchase orders obtained from ERMA

## **Justification and Basis for Distributing Treasury Service Costs to Schedule E-8**

**Allocation Base:** Treasury costs are allocated to each department according to the NUMBER OF CASH RECEIPT TRANSACTION PROCESSED.

**Justification:** Office of Management and Budget Circular A-87, Attachment A, Section C, subsection 1(a) states, in part, that a cost is allowable when it is, "necessary and reasonable for (the) proper and efficient performance and administration of Federal awards."

Treasury Division of the Finance Department serves as the central cashiering element for the City which involves the receipt of revenue, (including grant funds), the recording of revenue as to funds.

**Method of Computation:** The total cost of Treasury Division of the Finance Department is a matter of record in the City's Expense Report. The costs of Treasury and the costs of the other six divisions of the Finance Department (Purchasing, Accounting, Accounts Payables, Revenue Collection, Counter and Billing Service) All include a portion of the total administrative cost of the department. These administrative costs were distributed on the basis of total budgetary expenditures of each division

**Application:** With the base thus determined, the percentages are applied and treasury service costs are allocated, and then recorded in Schedule E-8.

Schedule E-8  
 Central Service Cost Allocation Plan  
 Finance Department - Treasury Service Costs  
 Base: Number of Deposits Processed by Treasury

Part I - Costs to be allocated from Schedule D-5 (b)

Total Costs	Unallowable Costs	Allowable Costs
\$ 1,712,325	\$ (5,480)	\$ 1,706,846

Part II - Allocation:

Departments	Number of Deposits Processed	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	515.00	0.24%	\$ 4,096	0.19%	\$ 3,253
Economic Development	632.00	0.29%	4,950	0.24%	4,110
Finance - Operating Division	0.00	0.00%	-	0.00%	-
Fire	2,294.00	1.05%	17,922	0.86%	14,726
Health, Housing, and Community Services	15,550.00	7.13%	121,698	5.82%	99,657
Library	64.00	0.03%	512	0.02%	342
Parks, Recreation, and Waterfront	111,416.00	51.12%	872,539	41.74%	714,727
Planning and Development	64,662.00	29.65%	506,080	24.22%	414,725
Police	18,517.00	8.50%	145,082	6.94%	118,835
Public Works	3,491.00	1.61%	27,481	1.30%	22,260
Rent Board Stabilization	796.00	0.37%	6,315	0.30%	5,137
Subtotal	217,937.00	99.99%	1,706,675	81.63%	1,397,772
For the Federal Plan include:					
City Attorney	17.00	0.01%	171	0.01%	171
Mayor and Council	1.00	0.00%	-	0.00%	-
Subtotal	217,955.00	100.00%	\$ 1,706,846	81.64%	1,397,943
For the City Internal Plan include:					
City Auditor	0.00			0.00%	-
City Clerk	157.00			0.06%	1,027
City Manager - Non-Operating Divisions	1.00			0.00%	-
Finance - Non-Operating Divisions	48,798.00			18.28%	313,013
Human Resources	30.00			0.01%	171
Information Technology	15.00			0.01%	171
Police Review Commission	0.00			0.00%	-
Total	266,956.00			100.00%	\$ 1,712,325

(a) Data for deposits processed obtained from FUNDS

## **Justification and Basis for the Distribution of Accounting Service Costs to Schedule E-9**

**Allocation Base:** Accounting service costs are allocated to each department according to the "NUMBER OF AUTHORIZED EMPLOYEES" of each department.

**Justification:** Office of Management and Budget Circular A-87, Attachment B, Section 1 states, "The cost of establishing and maintaining accounting and other information systems is allowable."

Accounting Division in Finance Department is responsible for the municipal accounting procedures/records in accounts payable, the general ledger and grant program accounting, the encumbrance, expenditure and appropriation accounting, and the general obligation, revenue bond and sales/lease financial records. The division also performs accounting and analysis of a complex nature to assess long-range financial and accounting planning problems and ensures accurate reporting of the City's financial position.

**Method of Computation:** The total costs of Accounting Division of the Finance Department are a matter of record in the City's Expense Report. The costs of Accounting and the costs of the other six divisions of the Finance Department (Purchasing, Treasury, Accounts Payable, Revenue Collection, Billing Service, and Counter) all include a portion of the total administrative cost of the department. These administrative costs were distributed on the basis of total budgetary expenditures of each division.

**Application:** With the base thus determined, the percentages are applied, and the allocation is made and recorded on Schedule E-9.

Schedule E-9  
 Central Service Cost Allocation Plan  
 Finance Department - Accounting Service Costs  
 Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-5 (c)

Total Costs	Unallowable Costs	Allowable Costs
\$ 1,893,961	\$ -	\$ 1,893,961

Part II - Allocation:

Departments	Authorized Employees	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	18.50	1.14%	\$ 21,591	1.03%	\$ 19,508
Economic Development	8.00	0.49%	9,280	0.45%	8,523
Finance - Operating Division	1.00	0.06%	1,136	0.06%	1,136
Fire	196.00	12.09%	228,980	10.95%	207,389
Health, Housing, and Community Services	221.58	13.67%	258,904	12.38%	234,472
Library	115.23	7.11%	134,661	6.44%	121,971
Parks, Recreation, and Waterfront	263.00	16.23%	307,390	14.69%	278,223
Planning and Development	118.98	7.34%	139,017	6.65%	125,948
Police	285.00	17.59%	333,148	15.92%	301,519
Police Accountability Board	3.00	0.19%	3,599	0.17%	3,220
Public Works	342.94	21.17%	400,952	19.14%	362,503
Rent Board Stabilization	24.36	1.50%	28,409	1.36%	25,758
Subtotal	1,597.58	98.58%	1,867,067	89.24%	1,690,170
For the Federal Plan include:					
City Attorney	16.00	0.99%	18,750	0.89%	16,856
Mayor and Council	7.00	0.43%	8,144	0.39%	7,386
Subtotal	1,620.58	100.00%	\$ 1,893,961	90.52%	1,714,412
For the City Internal Plan include:					
City Auditor	12.75			0.71%	13,447
City Clerk	10.00			0.56%	10,606
City Manager - Non-Operating Divisions	22.00			1.23%	23,296
Finance - Non-Operating Divisions	51.00			2.85%	53,978
Human Resources	22.00			1.23%	23,296
Information Technology	52.00			2.90%	54,925
Police Review Commission	0.00			0.00%	-
Total	1,790.33			100.00%	\$ 1,893,961

## **Justification and Basis for the Distribution of Accounts Payable Service Costs to Schedule E-10**

**Allocation Base:** Accounts payable service costs are allocated to each department according to the ADJUSTED TOTAL EXPENDITURE PER DEPARTMENT.

**Justification:** Office of Management and Budget Circular A-87, Attachment B, Section 1 states, "The cost of establishing and maintaining accounting and other information systems is allowable."

Administration – Accounts Payable Division in Finance Department is responsible for the process of both the citywide operating and administrative payment.

**Method of Computation:** The total costs of the Accounts Payable Division of the Finance Department are a matter of record in the City's Expense Report. The costs of the Accounts Payable and the costs of the other six divisions of the Finance Department (Purchasing, Treasury, Accounting, Revenue Collection, Counter and Billing Service) all include a portion of the total administrative cost of the department. These administrative costs were distributed on the basis of total budgetary expenditures of each division.

**Application:** With the base thus determined, the percentages are applied, and the allocation is made and recorded on Schedule E-10.

Schedule E-10  
 Central Service Cost Allocation Plan  
 Finance Department - Accounts Payable  
 Base: Adjusted Expenditures

Part I - Costs to be allocated from Schedule D-5 (d)

Total Costs	Unallowable Costs	Allowable Costs
\$ 598,473	\$ -	\$ 598,473

Part II - Allocation:

Departments	Adjusted Expenditures (a)	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	\$ 4,608,088	1.04%	\$ 6,224	0.99%	\$ 5,925
Economic Development	6,317,920	1.42%	8,498	1.36%	8,139
Finance - Operating Division	324,132	0.07%	419	0.07%	419
Fire	59,854,956	13.48%	80,674	12.87%	77,023
Health, Housing, and Community Services	76,108,791	17.14%	102,578	16.36%	97,910
Library	17,345,489	3.91%	23,400	3.73%	22,323
Parks, Recreation, and Waterfront	44,235,223	9.96%	59,608	9.51%	56,915
Planning and Development	89,571,705	20.15%	120,592	19.26%	115,266
Police	22,335,220	5.03%	30,103	4.80%	28,727
Public Works	109,058,004	24.56%	146,985	23.43%	140,222
Rent Board Stabilization	6,753,227	1.52%	9,097	1.45%	8,678
Subtotal	436,512,754	98.28%	588,178	93.83%	561,547
For the Federal Plan include:					
City Attorney	3,701,943	0.83%	4,967	0.80%	4,788
Mayor and Council	3,939,049	0.89%	5,326	0.85%	5,087
Subtotal	444,153,747	100.00%	\$ 598,471	95.48%	571,422
For the City Internal Plan include:					
City Auditor	2,633,028			0.57%	3,411
City Clerk	2,539,724			0.55%	3,292
City Manager - Non-Operating Divisions	4,980,851			1.07%	6,404
Finance - Non-Operating Divisions	6,950,154			1.49%	8,917
Human Resources	2,965,584			0.64%	3,830
Police Review Commission	910,218			0.20%	1,197
Total	\$ 465,133,306			100.00%	\$ 598,473

(a) Data for adjusted expenditures obtained from Schedule D-13

## **Justification and Basis for the Distribution of Finance - Revenue Collection Cost to Schedule E-11**

**Allocation Base:** Revenue collection costs are allocated to each department on the basis of their relative percentage of the "TOTAL AMOUNT COLLECTED".

**Method of Computation:** The total costs in the Revenue Collection Division\* of Finance Department are a matter of record in the City's Expense Report. And this is only for internal plan.

**Application:** With the base determined, the percentages are applied, and the allocation made was recorded on Schedule E-11.

\* The costs of the Revenue Collection Division and the costs of the other five divisions of the Finance Department, all include a portion of the total administrative costs of the department. The pro-rate share for each division was computed in the text that accompanied Schedule D-5.



Schedule E-11  
 Central Service Cost Allocation Plan  
 Finance Department - Revenue Collection Costs  
 Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-5 (e)

Total Costs	Unallowable Costs	Allowable Costs
\$ 269,358	\$ -	\$ 269,358

Part II - Allocation:

Departments	Authorized Employees	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	18.50	1.14%	\$ 3,071	1.03%	\$ 2,774
Economic Development	8.00	0.49%	1,320	0.45%	1,212
Finance - Operating Division	1.00	0.06%	162	0.06%	162
Fire	196.00	12.09%	32,565	10.95%	29,495
Health, Housing, and Community Services	221.58	13.67%	36,821	12.38%	33,346
Library	115.23	7.11%	19,151	6.44%	17,347
Parks, Recreation, and Waterfront	263.00	16.23%	43,717	14.69%	39,569
Planning and Development	118.98	7.34%	19,771	6.65%	17,912
Police	285.00	17.59%	47,380	15.92%	42,882
Police Accountability Board	3.00	0.19%	512	0.17%	458
Public Works	342.94	21.17%	57,025	19.14%	51,557
Rent Board Stabilization	24.36	1.50%	4,040	1.36%	3,663
Subtotal	1,597.58	98.58%	265,535	89.24%	240,377
For the Federal Plan include:					
City Attorney	16.00	0.99%	2,667	0.89%	2,397
Mayor and Council	7.00	0.43%	1,158	0.39%	1,050
Subtotal	1,620.58	100.00%	\$ 269,360	90.52%	243,824
For the City Internal Plan include:					
City Auditor	12.75			0.71%	1,912
City Clerk	10.00			0.56%	1,508
City Manager - Non-Operating Divisions	22.00			1.23%	3,313
Finance - Non-Operating Divisions	51.00			2.85%	7,677
Human Resources	22.00			1.23%	3,313
Information Technology	52.00			2.90%	7,811
Police Review Commission	0.00			0.00%	-
Total	1,790.33			100.00%	\$ 269,358

## **Justification and Basis for the Distribution of Counter Service Costs to Schedule E-12**

**Allocation Base:** Counter service costs are allocated to each department according to the "NUMBER OF CASH RECEIPT TRANSACTIONS PROCESSED" of each department.

**Methods of Computation:** The total costs of the Counter Service Division of the Finance Department are a matter of record in the City's Expense Report. The costs of Counter Service Division and the costs of the other six divisions of the Finance Department (Purchasing, Treasury, Accounting, Accounts Payable, Revenue Collection, and Billing) all include a portion of the total administrative cost of the department. These administrative costs were distributed on the basis of total budgetary expenditures of each division.

**Application:** The percentage is computed, the total cost allocated and the result is recorded in the Schedule E-12.

Schedule E-12  
 Central Service Cost Allocation Plan  
 Finance Department - Counter Service  
 Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-4 (f)

Total Costs	Unallowable Costs	Allowable Costs
\$ 1,127,394	\$ -	\$ 1,127,394

Part II - Allocation:

Departments	Authorized Employees	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	18.50	1.14%	\$ 12,852	1.03%	\$ 11,612
Economic Development	8.00	0.49%	5,524	0.45%	5,073
Finance - Operating Division	1.00	0.06%	676	0.06%	676
Fire	196.00	12.09%	136,302	10.95%	123,450
Health, Housing, and Community Services	221.58	13.67%	154,115	12.38%	139,571
Library	115.23	7.11%	80,158	6.44%	72,604
Parks, Recreation, and Waterfront	263.00	16.23%	182,976	14.69%	165,614
Planning and Development	118.98	7.34%	82,751	6.65%	74,972
Police	285.00	17.59%	198,309	15.92%	179,481
Police Accountability Board	3.00	0.19%	2,142	0.17%	1,917
Public Works	342.94	21.17%	238,668	19.14%	215,783
Rent Board Stabilization	24.36	1.50%	16,911	1.36%	15,333
Subtotal	1,597.58	98.58%	1,111,384	89.24%	1,006,086
For the Federal Plan include:					
City Attorney	16.00	0.99%	11,161	0.89%	10,034
Mayor and Council	7.00	0.43%	4,848	0.39%	4,397
Subtotal	1,620.58	100.00%	\$ 1,127,393	90.52%	1,020,517
For the City Internal Plan include:					
City Auditor	12.75			0.71%	8,005
City Clerk	10.00			0.56%	6,313
City Manager - Non-Operating Divisions	22.00			1.23%	13,867
Finance - Non-Operating Divisions	51.00			2.85%	32,131
Human Resources	22.00			1.23%	13,867
Information Technology	52.00			2.90%	32,694
Police Review Commission	0.00			0.00%	-
Total	1,790.33			100.00%	\$ 1,127,394

## **Justification and Basis for the Distribution of Billing Service Costs to Schedule E-13**

**Allocation Base:** Billing service costs are allocated to each department according to the "TOTAL NUMBER OF BILLS" of each department.

**Methods of Computation:** The total costs of the Billing Service Division of the Finance Department are a matter of record in the City's Expense Report. The costs of Billing Service Division and the costs of the other six divisions of the Finance Department (Purchasing, Treasury, Accounting, Accounts Payable, Revenue Collection, and Counter) all include a portion of the total administrative cost of the department. These administrative costs were distributed on the basis of total budgetary expenditures of each division.

**Application:** The percentage is computed, the total cost allocated and the result is recorded in the Schedule E-13.

Schedule E-13  
 Central Service Cost Allocation Plan  
 Finance Department - Billing Service  
 Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-5 (g)

Total Costs	Unallowable Costs	Allowable Costs
\$ 193,980	\$ -	\$ 193,980

Part II - Allocation:

Departments	Number of Bills (a)	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	15,405	27.65%	\$ 53,636	27.65%	\$ 53,636
Economic Development	-	0.00%	-	0.00%	-
Finance - Operating Division	-	0.00%	-	0.00%	-
Fire	4,029	7.23%	14,025	7.23%	14,025
Health, Housing, and Community Services	1,949	3.50%	6,789	3.50%	6,789
Library	-	0.00%	-	0.00%	-
Parks, Recreation, and Waterfront	12,129	21.77%	42,230	21.77%	42,230
Planning and Development	18,826	33.80%	65,565	33.80%	65,565
Police	226	0.41%	795	0.41%	795
Public Works	3,142	5.64%	10,940	5.64%	10,940
Rent Board Stabilization	-	0.00%	-	0.00%	-
Subtotal	55,706	100.00%	193,980	100.00%	193,980
For the Federal Plan include:					
City Attorney	-	0.00%	-	0.00%	-
Mayor and Council	-	0.00%	-	0.00%	-
Subtotal	55,706	100.00%	\$ 193,980	100.00%	193,980
For the City Internal Plan include:					
City Auditor	-			0.00%	-
City Clerk	-			0.00%	-
City Manager - Non-Operating Divisions	-			0.00%	-
Finance - Non-Operating Divisions	-			0.00%	-
Human Resources	-			0.00%	-
Information Technology	-			0.00%	-
Police Review Commission	-			0.00%	-
Total	55,706			100.00%	\$ 193,980

(a) Data for number of bills obtained from Revenue Collection

## **Justification and Basis for the Distribution of Human Resources Service Costs to Schedule E-14**

**Allocation Base:** Human resources service costs are allocated according to the "NUMBER OF AUTHORIZED EMPLOYEES" in each department.

**Justification:** Federal Management Circular A-87, Attachment B, Section 40, states, "The cost of training provided for employee development is allowable."

Federal Management Circular A-87, Attachment A, Section C, subsection 1(a) states, in part, that a cost is allowable when it is, "necessary and reasonable for (the) proper and efficient performance and administration of Federal awards."

The Human Resources Department is responsible for the overall administration of the City's personnel merit system, which includes personnel selection, job classification, wage and salary administration, labor and employee relations, and record keeping of City employees. The department has the functions directly associated with accident prevention and reporting, safety training, and supervisory development of employees. Additionally, the department maintains affirmative action records and information and assists in organization studies and manpower control.

All functions and services performed by the Human Resources Department benefit all departmental units of the City.

**Method of computation:** The total costs of the Human Resources Department are a matter of record in the City's Expense Report. The total numbers of authorized employees for each department are a matter of record in the City's Adopted Budget. Utilizing the allocation base, a percentage is calculated for each department.

**Application:** With the base determined, the percentages are applied and the allocation is made and recorded in Schedule E-14.

Schedule E-14  
 Central Service Cost Allocation Plan  
 Human Resources Department - Human Resources  
 Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-6

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 2,971,640	\$ (6,056)	\$ 2,965,584

Part II - Allocation:

<u>Departments</u>	<u>Authorized Employees</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
City Manager - Operating Divisions	18.50	1.14%	\$ 33,808	1.03%	\$ 30,608
Economic Development	8.00	0.49%	14,531	0.45%	13,372
Finance - Operating Division	1.00	0.06%	1,779	0.06%	1,783
Fire	196.00	12.09%	358,539	10.95%	325,395
Health, Housing, and Community Services	221.58	13.67%	405,395	12.38%	367,889
Library	115.23	7.11%	210,853	6.44%	191,374
Parks, Recreation, and Waterfront	263.00	16.23%	481,314	14.69%	436,534
Planning and Development	118.98	7.34%	217,674	6.65%	197,614
Police	285.00	17.59%	521,646	15.92%	473,085
Police Accountability Board	3.00	0.19%	5,635	0.17%	5,052
Public Works	342.94	21.17%	627,814	19.14%	568,771
Rent Board Stabilization	24.36	1.50%	44,484	1.36%	40,414
Subtotal	1,597.58	98.58%	2,923,472	89.24%	2,651,891
For the Federal Plan include:					
City Attorney	16.00	0.99%	29,359	0.89%	26,448
Mayor and Council	7.00	0.43%	12,752	0.39%	11,589
Subtotal	1,620.58	<u>100.00%</u>	<u>\$ 2,965,583</u>	90.52%	2,689,928
For the City Internal Plan include:					
City Auditor	12.75			0.71%	21,099
City Clerk	10.00			0.56%	16,641
City Manager - Non-Operating Divisions	22.00			1.23%	36,551
Finance - Non-Operating Divisions	51.00			2.85%	84,692
Human Resources	22.00			1.23%	36,551
Information Technology	52.00			2.90%	86,178
Police Review Commission	0.00			0.00%	-
Total	<u>1,790.33</u>			<u>100.00%</u>	<u>\$ 2,971,640</u>

## **Justification and Basis for Distribution of Information Technology Service Costs to Schedule E-15**

**Allocation Base:** Information technology service costs are allocated to each department according to their relative percentage of the "TOTAL NUMBER OF AUTHORIZED EMPLOYEES".

**Justification:** Office of Management and Budget Circular A-87, Attachment B, Section 1, states, in part: "The cost of information technology services is allowable."

The Information Technology Department provides centralized data collection and information retrieval service to various City departments in regard to revenue accounting, accounts payable, appropriation accounting, payroll, cost accounting and other applications.

**Method of Computation:** The total costs of the Information Technology Department are a matter of record in the City's Expense Report. Information concerning the number of personal computers is provided by staff in Information Technology, who accesses and maintains the updated information from system. Utilizing total personal computers as the allocated base, a percentage is computed according to the number of personal computers allocated to each department.

**Application:** With the base thus determined, the percentages are applied and the allocation is made, and then recorded in Schedule E-15.



Schedule E-15  
 Central Service Cost Allocation Plan  
 Information Technology Department - All Other Divisions  
 Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-7 (a).

Refer to IT Mission Statement for explanation of zero allocation.

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ -	\$ -	\$ -

Part II - Allocation:

<u>Departments</u>	<u>Authorized Employees</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
City Manager - Operating Divisions	18.50	2.07%	\$ -	1.74%	\$ -
Economic Development	8.00	0.89%	-	0.75%	-
Finance - Operating Division	1.00	0.11%	-	0.09%	-
Fire	196.00	21.88%	-	18.40%	-
Health, Housing, and Community Services	221.58	24.74%	-	20.80%	-
Library	115.23	12.87%	-	10.82%	-
Parks, Recreation, and Waterfront	0.00	0.00%	-	0.00%	-
Planning and Development	0.00	0.00%	-	0.00%	-
Police	285.00	31.82%	-	26.74%	-
Police Accountability Board	3.00	0.33%	-	0.28%	-
Public Works	0.00	0.00%	-	0.00%	-
Rent Board Stabilization	24.36	2.72%	-	2.29%	-
Subtotal	872.66	97.43%	-	81.91%	-
For the Federal Plan include:					
City Attorney	16.00	1.79%	-	1.50%	-
Mayor and Council	7.00	0.78%	-	0.66%	-
Subtotal	895.66	<u>100.00%</u>	<u>\$ -</u>	84.07%	-
For the City Internal Plan include:					
City Auditor	12.75			1.20%	-
City Clerk	10.00			0.94%	-
City Manager - Non-Operating Divisions	22.00			2.06%	-
Finance - Non-Operating Divisions	51.00			4.79%	-
Human Resources	22.00			2.06%	-
Information Technology	52.00			4.88%	-
Police Review Commission	0.00			0.00%	-
Total	<u>1,065.41</u>			<u>100.00%</u>	<u>\$ -</u>

## **Justification and Basis for Distribution of Information Technology 311 Call Center Costs to Schedule E-16**

**Allocation Base:** Information technology 311 call center costs are allocated to each department according to their relative percentage of the "TOTAL NUMBER OF ROUTED CALL".

**Justification:** Office of Management and Budget Circular A-87, Attachment B, Section 1, states, in part: "The cost of information technology services is allowable."

The Information Technology Department provides centralized data collection and information retrieval service to various City departments in regard to revenue accounting, accounts payable, appropriation accounting, payroll, cost accounting and other applications.

**Method of Computation:** The total costs of the Information Technology Department are a matter of record in the City's Expense Report. Information concerning the number of personal computers is provided by staff in Information Technology, who accesses and maintains the updated information from system. Utilizing total personal computers as the allocated base, a percentage is computed according to the number of personal computers allocated to each department.

**Application:** With the base thus determined, the percentages are applied and the allocation is made, and then recorded in Schedule E-16.

Schedule E-16  
 Central Service Cost Allocation Plan  
 Information Technology Department - 311 Call Center  
 Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-7 (b)

Refer to IT Mission Statement for explanation of zero allocation.

Total Costs	Unallowable Costs	Allowable Costs
\$ -	\$ -	\$ -

Part II - Allocation:

Departments	Number of calls forwarded (a)	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	0.00	0.00%	\$ -	0.00%	\$ -
Economic Development	0.00	0.00%	-	0.00%	-
Finance - Operating Division	0.00	0.00%	-	0.00%	-
Fire	0.00	0.00%	-	0.00%	-
Health, Housing, and Community Services	1,789.00	25.39%	-	2.78%	-
Library	0.00	0.00%	-	0.00%	-
Parks, Recreation, and Waterfront	0.00	0.00%	-	0.00%	-
Planning and Development	0.00	0.00%	-	0.00%	-
Police	0.00	0.00%	-	0.00%	-
Public Works	5,258.00	74.61%	-	8.18%	-
Rent Board Stabilization	0.00	0.00%	-	0.00%	-
Subtotal	7,047.00	100.00%	-	10.96%	-
For the Federal Plan include:					
City Attorney	0.00	0.00%	-	0.00%	-
Mayor and Council	0.00	0.00%	-	0.00%	-
Subtotal	7,047.00	100.00%	\$ -	10.96%	-
For the City Internal Plan include:					
City Auditor	0.00			0.00%	-
City Clerk	155.00			0.24%	-
City Manager - Non-Operating Divisions	29,227.00			45.48%	-
Finance - Non-Operating Divisions	27,841.00			43.32%	-
Human Resources	0.00			0.00%	-
Information Technology	0.00			0.00%	-
Police Review Commission	0.00			0.00%	-
Total	64,270.00			100.00%	\$ -

## **Justification and Basis for the Distribution of Non-Departmental Miscellaneous Costs to Schedule E-17**

**Allocation Base:** Non-departmental miscellaneous costs are allocated to each department according to the NUMBER OF AUTHORIZED EMPLOYEES.

**Justification:** The miscellaneous costs mainly consist of fees for professional auditor, insurance expense, and other professional costs. Federal Management Circular A-87, Attachment B, Section 4, states: "The costs of audits necessary for the administration and management of functions related to grant programs is allowable."

The audit costs represent payments made to non-City auditors for City audits as required.

Federal Management Circular A-87, Attachment B, Section 33(a), states: "Cost of professional and consultant services rendered by persons or organizations that are members of a particular profession or possess a special skill, whether or not officers or employees of the governmental unit, are allowable..."

The other professional costs represent payments made to various consultant services as required.

Federal Management Circular A-87, Attachment B, Section 25(a), states: "Costs of insurance required or approved and maintained, pursuant to the Federal award, are allowable."

The costs of insurance represent citywide property insurance payments as required.

**Method of Computation:** The costs of the non-departmental misc. costs and the total expenditure of all the departments are a matter of record in the City's Expense Report. Outside Audit Costs are distributed by computing a relative percentage of the total budgeting expenditures for each department.

**Application:** The percentage is applied, the allocation is made, and the result is recorded on Schedule E-17.

Schedule E-17  
 Central Service Cost Allocation Plan  
 Non-Departmental - Miscellaneous Costs  
 Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-9 (a)

Total Costs	Unallowable Costs	Allowable Costs
\$ 4,002,971	\$ -	\$ 4,002,971

Part II - Allocation:

Departments	Authorized Employees	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	18.50	1.14%	\$ 45,634	1.03%	\$ 41,231
Economic Development	8.00	0.49%	19,615	0.45%	18,013
Finance - Operating Division	1.00	0.06%	2,402	0.06%	2,402
Fire	196.00	12.09%	483,959	10.95%	438,325
Health, Housing, and Community Services	221.58	13.67%	547,206	12.38%	495,568
Library	115.23	7.11%	284,611	6.44%	257,791
Parks, Recreation, and Waterfront	263.00	16.23%	649,682	14.69%	588,036
Planning and Development	118.98	7.34%	293,818	6.65%	266,198
Police	285.00	17.59%	704,123	15.92%	637,273
Police Accountability Board	3.00	0.19%	7,606	0.17%	6,805
Public Works	342.94	21.17%	847,428	19.14%	766,168
Rent Board Stabilization	24.36	1.50%	60,045	1.36%	54,440
Subtotal	1,597.58	98.58%	3,946,129	89.24%	3,572,250
For the Federal Plan include:					
City Attorney	16.00	0.99%	39,629	0.89%	35,626
Mayor and Council	7.00	0.43%	17,213	0.39%	15,612
Subtotal	1,620.58	100.00%	\$ 4,002,971	90.52%	3,623,488
For the City Internal Plan include:					
City Auditor	12.75			0.71%	28,421
City Clerk	10.00			0.56%	22,417
City Manager - Non-Operating Divisions	22.00			1.23%	49,237
Finance - Non-Operating Divisions	51.00			2.85%	114,085
Human Resources	22.00			1.23%	49,237
Information Technology	52.00			2.90%	116,086
Police Review Commission	0.00			0.00%	-
Total	1,790.33			100.00%	\$ 4,002,971

## **Justification and Basis for the Distribution of Building Use Costs to Schedule E-18**

**Allocation Base:** Building Occupancy costs are allocated according to the "BUILDING COSTS" basis.

**Justification:** Federal Management Circular A-87, Attachment B, Section 19(b), states, in part that "Capital expenditures which are not charged directly to a Federal award may be recovered through use allowances or depreciation on buildings, capital improvements, and equipment."

Federal Management Circular A-87, Attachment B, Section 15(d), states in part: "...the use allowance for buildings and improvements (including land improvements, such as paved parking areas, fences, and sidewalks) will be computed at an annual rate not exceeding two percent of acquisition costs."

**Method of Computation:** The total building costs are summarized in the 2018 CAFR.

**Application:** With the base determined, a percentage and the allocation are calculated. The allocation is recorded on Schedule E-19.

Schedule E-18  
 Central Service Cost Allocation Plan  
 Building Use Allowance  
 Base: Building Costs

Part I - Costs to be allocated from Schedule D-11	<u>Total Costs (a)</u>	<u>Allowable rate</u>	<u>Use allowance</u>
	\$ 196,415,732	2%	\$ 3,928,315

Part II - Allocation:

<u>Departments</u>	<u>Building Costs</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>
City Manager - Operating Divisions	\$ 570,093	0.30%	\$ 11,785
Economic Development	1,036,290	0.54%	21,213
Finance - Operating Division	13,685	0.01%	393
Fire	17,423,803	9.13%	358,655
Health, Housing, and Community Services	24,180,695	12.67%	497,717
Library	62,033,730	32.50%	1,276,702
Parks, Recreation, and Waterfront	30,540,188	16.00%	628,530
Planning and Development	7,715,209	4.04%	158,704
Police	21,942,552	11.50%	451,756
Public Works	22,552,717	11.81%	463,935
Rent Board Stabilization	<u>277,103</u>	<u>0.15%</u>	<u>5,892</u>
Subtotal	188,286,066	98.65%	3,875,282
For the Federal Plan include:			
City Attorney	1,297,728	0.68%	26,713
Mayor and Council	<u>1,271,764</u>	<u>0.67%</u>	<u>26,320</u>
Total	<u>\$ 190,855,558</u>	<u>100.00%</u>	<u>\$ 3,928,315</u>

(a) Data for building costs obtained from Schedule D-11

## **Justification and Basis for the Distribution of Equipment Use Costs Reference to Schedule E-19**

**Allocation Base:** Equipment use costs are allocated to each department on a "PERCENTAGE OF TOTAL ACQUISITION COST" basis.

**Justification:** Federal Management Circular A-87, Attachment B, Section 19(b), states, in part that "Capital expenditures which are not charged directly to a Federal award may be recovered through use allowances or depreciation on buildings, capital improvements, and equipment."

Federal Management Circular A-87, Attachment B, Section 15(d), states, in part that "The use allowance for equipment will be computed at an annual rate not exceeding six and two-thirds percent (6 2/3%) of acquisition cost."

**Method of Computation:** The Finance Department maintains an annual inventory of all usable equipment. The inventory lists the equipment by department and values them at acquisition costs. The equipment costs of the city are allocated to each department according to its relative percentage of total equipment costs of all departments.

**Application:** The six and two-thirds percent (6 2/3%) allowance rate is applied to the total equipment costs for the city. This total is allocated in the manner described above. The use allowance costs are then recorded on Schedule E-20.



Schedule E-19  
 Central Service Cost Allocation Plan  
 Equipment Use Allowance  
 Base: Total Acquisition Cost

Part I - Costs to be allocated from Schedule D-14

<u>Total Costs</u>	<u>Allowable rate</u>	<u>Use allowance</u>
\$ 29,192,456	6.67%	\$ 1,947,137

Part II - Allocation:

<u>Departments</u>	<u>Equipment Costs (a)</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>
City Manager - Operating Divisions	288,661	1.33%	\$ 25,897
Economic Development	7,067	0.03%	584
Finance - Operating Division	3,164	0.01%	195
Fire	8,495,737	39.05%	760,357
Health, Housing, and Community Services	1,864,499	8.57%	166,870
Library	2,440,022	11.22%	218,469
Parks, Recreation, and Waterfront	1,750,828	8.05%	156,745
Planning and Development	277,579	1.28%	24,923
Police	2,383,598	10.96%	213,406
Public Works	<u>4,180,132</u>	<u>19.21%</u>	<u>374,045</u>
Subtotal	21,691,287	99.71%	1,941,491
For the Federal Plan include:			
City Attorney	41,501	0.19%	3,700
Mayor and Council	<u>22,816</u>	<u>0.10%</u>	<u>1,947</u>
Total	<u><u>21,755,604</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 1,947,138</u></u>

(a) Data for equipment costs obtained from Schedule D-14

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**EXHIBIT F**

**Total Operating Costs by Department**

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Schedule F-1  
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
<b>Economic Development (Schedule C-1)</b>						
Salaries and wages	\$ 938,990	\$ (83,267)	\$ -	\$ -	\$ -	\$ 855,723
Fringe benefits	\$ 507,067	\$ (37,219)	-	-	-	469,847
Professional services	\$ 893,491	\$ (1,075)	-	-	-	892,416
Government agencies	\$ 400,684	\$ -	(400,684)	-	-	-
Community agencies	\$ 3,689,699	\$ -	-	-	-	3,689,699
Repair and maintenance	\$ 68,553	\$ -	-	-	-	68,553
Communication	\$ 2,523	\$ -	-	-	-	2,523
Building and equipment rentals	\$ 1,008	\$ -	-	-	-	1,008
Advertising	\$ 362,025	\$ -	(362,025)	-	-	-
Dues and subscriptions	\$ 196,148	\$ -	-	-	-	196,148
Printing and binding	\$ 441	\$ -	-	-	-	441
Transportation	\$ 6,388	\$ (1,782)	-	-	-	4,606
Materials and supplies	\$ 14,620	\$ -	-	-	-	14,620
Indirect costs	\$ 1,269	\$ -	-	(1,269)	-	-
Loans	\$ 365,470	\$ -	(365,470)	-	-	-
Transfers out		-	-	-	-	-
<b>Economic Development Total</b>	<b>\$ 7,448,375</b>	<b>\$ (123,343)</b>	<b>\$ (1,128,179)</b>	<b>\$ (1,269)</b>	<b>\$ -</b>	<b>\$ 6,195,584</b>
<b>Fire (Schedule C-2)</b>						
Salaries and wages	\$ 31,188,194	\$ (1,034,585)	\$ -	\$ -	\$ -	\$ 30,153,609
Fringe benefits	\$ 16,157,157	\$ (644,325)	-	-	-	15,512,832
Professional services	\$ 5,444,466	\$ (777,722)	-	-	-	4,666,744
Government agencies	\$ 283,737	\$ -	(283,737)	-	-	-
Repair and maintenance	\$ 2,504,483	\$ -	-	-	-	2,504,483
Communication	\$ 259,742	\$ (163)	-	-	-	259,579
Building and equipment rentals	\$ (88,368)	\$ (182,498)	-	-	-	(270,866)
Dues and subscriptions	\$ 47,075	\$ -	-	-	-	47,075
Printing and binding	\$ 12,529	\$ (3,000)	-	-	-	9,529
Transportation	\$ 1,991,549	\$ (325,005)	-	-	-	1,666,543
Materials and supplies	\$ 2,033,730	\$ (101,795)	-	-	-	1,931,935
Utilities	\$ 293,684	\$ -	-	-	-	293,684
Indirect costs	\$ 9,906	\$ -	-	(9,906)	-	-
Machinery and equipment	\$ 2,682,419	\$ (264,182)	(2,418,237)	-	-	-
Property acquisition and improvements	\$ 41,354	\$ -	(41,354)	-	-	-
Transfers out	\$ 10,716	\$ -	-	-	-	10,716
<b>Fire Total</b>	<b>\$ 62,872,371</b>	<b>\$ (3,333,276)</b>	<b>\$ (2,743,327)</b>	<b>\$ (9,906)</b>	<b>\$ -</b>	<b>\$ 56,785,862</b>

(1) Direct exclusions includes all expenditures such as capital costs, depreciation, and other under OMB Super Circular 2 CFR 200

Schedule F-2  
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
Health, Housing, and Community Services (Schedule C-3)						
Salaries and wages	\$ 20,964,667	\$ -	\$ -	\$ -	\$ -	\$ 20,964,667
Fringe benefits	\$ 12,218,546	-	-	-	-	12,218,546
Professional services	\$ 6,219,669	-	-	-	-	6,219,669
Government agencies	\$ 578,911	-	(578,911)	-	-	-
Community agencies	\$ 25,753,120	-	-	-	-	25,753,120
Repair and maintenance	\$ 2,792,832	-	-	-	-	2,792,832
Communication	\$ 228,340	-	-	-	-	228,340
Building and equipment rentals	\$ 263,471	-	-	-	-	263,471
Advertising	\$ 13,377	-	(13,377)	-	-	-
Housing assistance payments	\$ 5,978,685	-	-	-	-	5,978,685
Insurance	\$ 43,495	-	-	-	-	43,495
Dues and subscriptions	\$ 91,997	-	-	-	-	91,997
Printing and binding	\$ 81,390	-	-	-	-	81,390
Transportation	\$ 411,421	-	-	-	-	411,421
Materials and supplies	\$ 816,952	-	-	-	-	816,952
Utilities	\$ 244,207	-	-	-	-	244,207
Indirect costs	\$ 110,135	-	-	(110,135)	-	-
Machinery and equipment	\$ 246,834	-	(246,834)	-	-	-
Property acquisition and improvements	\$ 4,979	-	(4,979)	-	-	-
Loans	\$ 25,039,072	-	(25,039,072)	-	-	-
Transfers out	-	-	-	-	-	-
<b>Health, Housing, and Community Services Total</b>	<b>\$ 102,102,101</b>	<b>\$ -</b>	<b>\$ (25,883,175)</b>	<b>\$ (110,135)</b>	<b>\$ -</b>	<b>\$ 76,108,791</b>
Library (Schedule C-4)						
Salaries and wages	\$ 7,930,757	\$ (1,345,702)	\$ -	\$ -	\$ -	\$ 6,585,055
Fringe benefits	\$ 4,917,255	\$ (764,010)	-	-	-	4,153,244
Professional services	\$ 996,734	\$ (201,068)	-	-	-	795,666
Government agencies	\$ 4,086	\$ -	(4,086)	-	-	-
Repair and maintenance	\$ 538,683	\$ -	-	-	-	538,683
Communication	\$ 85,967	\$ (3,631)	-	-	-	82,336
Building and equipment rentals	\$ 4,710	\$ (1,210)	-	-	-	3,500
Advertising	\$ 12,015	\$ (6,742)	(5,272)	-	-	-
Rentals and leases	\$ 6,257	\$ (6,257)	-	-	-	-
Dues and subscriptions	\$ 2,013,835	\$ (45,967)	-	-	-	1,967,868
Printing and binding	\$ 2,915	\$ (772)	-	-	-	2,143
Transportation	\$ 47,508	\$ (33,099)	-	-	-	14,409
Materials and supplies	\$ 358,422	\$ (19,876)	-	-	-	338,546
Utilities	\$ 437,130	\$ (500)	-	-	-	436,630
Machinery and equipment	\$ 55,446	\$ -	(55,446)	-	-	-
Property acquisition and improvements	\$ 33,503	\$ -	(33,503)	-	-	-
<b>Library Total</b>	<b>\$ 17,445,223</b>	<b>\$ (2,428,835)</b>	<b>\$ (98,308)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,918,081</b>

(1) Direct exclusions includes all expenditures such as capital costs, depreciation, and other under OMB Super Circular 2 CFR 200

Schedule F-3  
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
<b>Parks, Recreation, and Waterfront (Schedule C-5)</b>						
Salaries and wages	\$ 14,439,702	\$ (2,425,102)	\$ -	\$ -	\$ -	\$ 12,014,600
Fringe benefits	\$ 7,075,787	\$ (1,371,852)	-	-	-	5,703,935
Professional services	\$ 5,941,753	\$ (3,620,977)	-	-	-	2,320,777
Government agencies	\$ 361,430	\$ (324,924)	(36,506)	-	-	-
Repair and maintenance	\$ 1,790,643	\$ (1,419,563)	-	-	-	371,080
Communication	\$ 158,429	\$ (7,628)	-	-	-	150,801
Building and equipment rentals	\$ 388,957	\$ (67,255)	-	-	-	321,702
Advertising	\$ 88,917	\$ (32,927)	(55,990)	-	-	-
Rentals and leases	\$ 1,279	\$ -	-	-	-	1,279
Facility maintenance	\$ 20,047	\$ (20,047)	-	-	-	-
Insurance	\$ 64,621	\$ -	-	-	-	64,621
Dues and subscriptions	\$ 97,571	\$ (357)	-	-	-	97,214
Printing and binding	\$ 82,885	\$ (12,430)	-	-	-	70,455
Transportation	\$ 1,207,926	\$ (25,438)	-	-	-	1,182,488
Materials and supplies	\$ 2,220,714	\$ (154,642)	-	-	-	2,066,072
Utilities	\$ 2,454,088	\$ (42,112)	-	-	-	2,411,976
Indirect costs	\$ 601,703	\$ (123,822)	-	(477,881)	-	-
Interest payment	\$ 279,080	\$ -	-	-	-	279,080
Machinery and equipment	\$ 310,094	\$ (212,791)	(97,303)	-	-	-
Property acquisition and improvements	\$ 7,686,216	\$ (4,547,684)	(3,138,532)	-	-	-
Principal payment	\$ 206,639	\$ -	-	-	-	206,639
Other costs	\$ 21,725	\$ -	-	-	-	21,725
Transfers out	\$ 97,161	\$ (39,261)	-	-	-	57,900
<b>Parks, Recreation, and Waterfront Total</b>	<b>\$ 45,597,367</b>	<b>\$ (14,448,810)</b>	<b>\$ (3,328,331)</b>	<b>\$ (477,881)</b>	<b>\$ -</b>	<b>\$ 27,342,344</b>
<b>Planning and Development (Schedule C-6)</b>						
Salaries and wages	\$ 10,633,654	\$ -	\$ -	\$ -	\$ -	\$ 10,633,654
Fringe benefits	\$ 6,420,731	-	-	-	-	6,420,731
Professional services	\$ 2,392,420	-	-	-	-	2,392,420
Government agencies	\$ 503,292	-	(503,292)	-	-	-
Repair and maintenance	\$ 1,690,703	-	-	-	-	1,690,703
Communication	\$ 51,341	-	-	-	-	51,341
Building and equipment rentals	\$ 31,290	-	-	-	-	31,290
Advertising	\$ 4,081	-	(4,081)	-	-	-
Dues and subscriptions	\$ 67,091	-	-	-	-	67,091
Printing and binding	\$ 22,913	-	-	-	-	22,913
Transportation	\$ 235,292	-	-	-	-	235,292
Materials and supplies	\$ 281,968	-	-	-	-	281,968
Indirect costs	\$ 1,693,055	-	-	(1,693,055)	-	-
Machinery and equipment	\$ 116,023	-	(116,023)	-	-	-
Other costs	\$ 3,889	-	-	-	-	3,889
Transfers out	\$ 636	-	-	-	-	636
<b>Planning and Development Total</b>	<b>\$ 24,148,378</b>	<b>\$ -</b>	<b>\$ (623,395)</b>	<b>\$ (1,693,055)</b>	<b>\$ -</b>	<b>\$ 21,831,928</b>

(1) Direct exclusions includes all expenditures such as capital costs, depreciation, and other under OMB Super Circular 2 CFR 200

Schedule F-4  
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
<b>Police (Schedule C-7)</b>						
Salaries and wages	\$ 42,205,899	\$ (1,898,252)	\$ -	\$ -	\$ -	\$ 40,307,647
Fringe benefits	\$ 37,505,491	\$ (1,586,120)	-	-	-	35,919,371
Professional services	\$ 1,884,448	\$ (265,729)	-	-	-	1,618,719
Government agencies	\$ -	\$ -	-	-	-	-
Community agencies	\$ -	\$ -	-	-	-	-
Repair and maintenance	\$ 3,458,740	\$ (717,423)	-	-	-	2,741,317
Communication	\$ 303,103	\$ (93,943)	-	-	-	209,160
Building and equipment rentals	\$ 811,584	\$ (515,369)	-	-	-	296,215
Advertising	\$ 16,571	\$ (5,281)	(11,291)	-	-	-
Rentals and leases	\$ -	\$ -	-	-	-	-
Housing assistance payments	\$ -	\$ -	-	-	-	-
Insurance	\$ -	\$ -	-	-	-	-
Dues and subscriptions	\$ 45,291	\$ (123)	-	-	-	45,168
Printing and binding	\$ 22,327	\$ (22,327)	-	-	-	-
Transportation	\$ 2,510,193	\$ (1,789,666)	-	-	-	720,527
Materials and supplies	\$ 809,752	\$ (316,535)	-	-	-	493,217
Utilities	\$ 6,226	\$ (2,801)	-	-	-	3,424
Indirect costs	\$ -	\$ -	-	-	-	-
Interest payment	\$ -	\$ -	-	-	-	-
Machinery and equipment	\$ 83,877	\$ -	(83,877)	-	-	-
Property acquisition and improvements	\$ -	\$ -	-	-	-	-
Principal payment	\$ -	\$ -	-	-	-	-
Other costs	\$ -	\$ -	-	-	-	-
Loans	\$ -	\$ -	-	-	-	-
Transfers out	\$ 8,652	\$ -	-	-	-	8,652
<b>Police Total</b>	<b>\$ 89,672,154</b>	<b>\$ (7,213,569)</b>	<b>\$ (95,168)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 82,363,417</b>
<b>Public Works (Schedule C-8)</b>						
Salaries and wages	\$ 31,439,849	\$ (696,047)	\$ -	\$ -	\$ -	\$ 30,743,802
Fringe benefits	\$ 21,215,189	\$ (353,057)	-	-	-	20,862,132
Professional services	\$ 28,151,855	\$ (263,710)	-	-	-	27,888,145
Government agencies	\$ 177,842	\$ -	(177,842)	-	-	-
Community agencies	\$ 17,000	\$ -	-	-	-	17,000
Repair and maintenance	\$ 5,143,108	\$ (151,447)	-	-	-	4,991,661
Communication	\$ 366,357	\$ (5,674)	-	-	-	360,683
Building and equipment rentals	\$ 65,574	\$ (4,230)	-	-	-	61,344
Advertising	\$ 9,418	\$ -	(9,418)	-	-	-
Rentals and leases	\$ 9,989	\$ (4,476)	-	-	-	5,513
Housing assistance payments	\$ -	\$ -	-	-	-	-
Insurance	\$ 8,914	\$ -	-	-	-	8,914
Dues and subscriptions	\$ 31,887	\$ (1,860)	-	-	-	30,027
Printing and binding	\$ 54,934	\$ -	-	-	-	54,934
Transportation	\$ 11,846,064	\$ (57,434)	-	-	-	11,788,630
Materials and supplies	\$ 6,245,552	\$ (21,210)	-	-	-	6,224,341
Utilities	\$ 2,888,270	\$ (112,481)	-	-	-	2,775,789



Indirect costs	\$ 4,050,027	\$ (54,935)	-	(3,995,092)	-	-
Interest payment	\$ 55,828	\$ -	-	-	-	55,828
Machinery and equipment	\$ 2,879,337	\$ -	(2,879,337)	-	-	-
Property acquisition and improvements	\$ 16,874,926	\$ -	(16,874,926)	-	-	-
Principal payment	\$ 999,495	\$ -	-	-	-	999,495
Other costs	\$ 186,156	\$ -	-	-	-	186,156
Loans	\$ -	\$ -	-	-	-	-
Transfers out	\$ 331,985	\$ (5,544)	-	-	-	326,441
Public Works Total	<u>\$ 133,049,554</u>	<u>\$ (1,732,105)</u>	<u>\$ (19,941,523)</u>	<u>\$ (3,995,092)</u>	<u>\$ -</u>	<u>\$ 107,380,834</u>

(1) Direct exclusions includes all expenditures such as capital costs, depreciation, and other under OMB Super Circular 2 CFR 200

Schedule F-5  
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
<b>Rent Stabilization Board (Schedule C-9)</b>						
Salaries and wages	\$ 2,980,281	\$ -	\$ -	\$ -	\$ -	\$ 2,980,281
Fringe benefits	\$ 1,706,861	-	-	-	-	1,706,861
Professional services	\$ 901,224	-	-	-	-	901,224
Community agencies	\$ 539,240	-	-	-	-	539,240
Repair and maintenance	\$ 74,305	-	-	-	-	74,305
Communication	\$ 8,524	-	-	-	-	8,524
Building and equipment rentals	\$ 361,132	-	-	-	-	361,132
Advertising	\$ 31,610	-	(31,610)	-	-	-
Dues and subscriptions	\$ 15,824	-	-	-	-	15,824
Printing and binding	\$ 36,883	-	-	-	-	36,883
Transportation	\$ 5,429	-	-	-	-	5,429
Materials and supplies	\$ 123,523	-	-	-	-	123,523
<b>Rent Stabilization Board Total</b>	<b>\$ 6,784,837</b>	<b>\$ -</b>	<b>\$ (31,610)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,753,227</b>
<b>City Attorney's Office (Schedule D-1)</b>						
Salaries and wages	\$ 1,771,885	\$ -	\$ -	\$ -	\$ -	\$ 1,771,885
Fringe benefits	\$ 823,840	-	-	-	-	823,840
Professional services	\$ 797,233	-	-	-	-	797,233
Repair and maintenance	\$ 228,017	-	-	-	-	228,017
Communication	\$ 7,972	-	-	-	-	7,972
Building and equipment rentals	\$ 5,235	-	-	-	-	5,235
Dues and subscriptions	\$ 36,468	-	-	-	-	36,468
Printing and binding	\$ 1,214	-	-	-	-	1,214
Transportation	\$ 9,464	-	-	-	-	9,464
Materials and supplies	\$ 20,615	-	-	-	-	20,615
<b>City Attorney's Office Total</b>	<b>\$ 3,701,943</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,701,943</b>

(1) Direct exclusions includes all expenditures such as capital costs, depreciation, and other under OMB Super Circular 2 CFR 200

Schedule F-6  
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
City Auditor's Office (Schedule D-2)						
Salaries and wages	\$ 1,495,599	\$ (286,688)	\$ -	\$ -	\$ -	\$ 1,208,911
Fringe benefits	\$ 839,322	\$ (155,815)	-	-	-	683,506
Professional services	\$ 22,511	\$ -	-	-	-	22,511
Government agencies	\$ 200	\$ -	(200)	-	-	-
Repair and maintenance	\$ 217,423	\$ (217,423)	-	-	-	-
Communication	\$ 1,897	\$ -	-	-	-	1,897
Dues and subscriptions	\$ 2,810	\$ -	-	-	-	2,810
Printing and binding	\$ 56	\$ -	-	-	-	56
Transportation	\$ 12,154	\$ (500)	-	-	-	11,654
Materials and supplies	\$ 41,255	\$ -	-	-	-	41,255
<b>City Auditor's Office Total</b>	<b>\$ 2,633,228</b>	<b>\$ (660,426)</b>	<b>\$ (200)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,972,602</b>
City Clerk's Office (Schedule D-3)						
Salaries and wages	\$ 917,145	\$ -	\$ -	\$ -	\$ -	\$ 917,145
Fringe benefits	\$ 510,864	-	-	-	-	510,864
Professional services	\$ 817,401	-	-	-	-	817,401
Repair and maintenance	\$ 173,426	-	-	-	-	173,426
Communication	\$ 2,915	-	-	-	-	2,915
Building and equipment rentals	\$ 82,763	-	-	-	-	82,763
Advertising	\$ 10,974	-	(10,974)	-	-	-
Dues and subscriptions	\$ 3,357	-	-	-	-	3,357
Printing and binding	\$ 5,508	-	-	-	-	5,508
Transportation	\$ 6,378	-	-	-	-	6,378
Materials and supplies	\$ 19,967	-	-	-	-	19,967
<b>City Clerk Department Total</b>	<b>\$ 2,550,698</b>	<b>\$ -</b>	<b>\$ (10,974)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,539,724</b>

(1) Direct exclusions includes all expenditures such as capital costs, depreciation, and other under OMB Super Circular 2 CFR 200

Schedule F-7  
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
<b>City Manager's Office (Schedule D-4)</b>						
Salaries and wages	\$ 4,515,742	\$ (1,896,345)	\$ -	\$ -	\$ -	\$ 2,619,397
Fringe benefits	\$ 2,500,383	\$ (929,042)	-	-	-	1,571,341
Professional services	\$ 936,210	\$ (337,353)	-	-	-	598,857
Government agencies	\$ 497	\$ -	(497)	-	-	-
Repair and maintenance	\$ 558,269	\$ (406,169)	-	-	-	152,100
Communication	\$ 26,924	\$ (9,188)	-	-	-	17,736
Building and equipment rentals	\$ 324,289	\$ (2,627)	-	-	-	321,662
Advertising	\$ 715	\$ (715)	(715)	-	-	(715)
Rentals and leases	\$ 11,857	\$ (4,841)	-	-	-	7,016
Dues and subscriptions	\$ 14,270	\$ (12,675)	-	-	-	1,595
Printing and binding	\$ 14,606	\$ (14,259)	-	-	-	347
Transportation	\$ 165,065	\$ (77,988)	-	-	-	87,077
Materials and supplies	\$ 432,796	\$ (165,036)	-	-	-	267,760
Utilities	\$ 88,528	\$ -	-	-	-	88,528
Machinery and equipment	\$ 46,996	\$ (13,872)	(46,996)	-	-	(13,872)
<b>City Manager's Office Total</b>	<b>\$ 9,637,147</b>	<b>\$ (3,870,110)</b>	<b>\$ (48,208)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,718,830</b>
<b>Finance Department (Schedule D-5)</b>						
Salaries and wages	\$ 3,634,544	\$ (726,745)	\$ -	\$ -	\$ -	\$ 2,907,799
Fringe benefits	\$ 2,193,294	\$ (420,753)	-	-	-	1,772,541
Professional services	\$ 523,612	\$ (434,487)	-	-	-	89,124
Repair and maintenance	\$ 767,187	\$ (548,271)	-	-	-	218,916
Communication	\$ 14,893	\$ (12,739)	-	-	-	2,154
Rentals and leases	\$ 12,478	\$ (3,246)	-	-	-	9,233
Dues and subscriptions	\$ 4,336	\$ (2,565)	-	-	-	1,771
Printing and binding	\$ 21,740	\$ (3,678)	-	-	-	18,062
Transportation	\$ 30,887	\$ (19,183)	-	-	-	11,704
Materials and supplies	\$ 71,315	\$ (47,018)	-	-	-	24,297
Machinery and equipment	\$ 5,480	\$ -	(5,480)	-	-	-
<b>Finance Department Total</b>	<b>\$ 7,279,766</b>	<b>\$ (2,218,685)</b>	<b>\$ (5,480)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,055,602</b>

(1) Direct exclusions includes all expenditures such as capital costs, depreciation, and other under OMB Super Circular 2 CFR 200

Schedule F-8  
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
Human Resources Department (Schedule D-6)						
Salaries and wages	\$ 1,320,536	\$ -	\$ -	\$ -	\$ -	\$ 1,320,536
Fringe benefits	\$ 679,773	-	-	-	-	679,773
Professional services	\$ 632,088	-	-	-	-	632,088
Repair and maintenance	\$ 268,910	-	-	-	-	268,910
Communication	\$ 7,236	-	-	-	-	7,236
Advertising	\$ 6,056	-	(6,056)	-	-	-
Rentals and leases	\$ 6,109	-	-	-	-	6,109
Dues and subscriptions	\$ 7,241	-	-	-	-	7,241
Printing and binding	\$ 338	-	-	-	-	338
Transportation	\$ 9,656	-	-	-	-	9,656
Materials and supplies	\$ 33,697	-	-	-	-	33,697
Human Resources Department Total	<u>\$ 2,971,640</u>	<u>\$ -</u>	<u>\$ (6,056)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,965,584</u>
Information Technology Department (Schedule D-7)						
Refer to IT Mission Statement for explanation of zero allocation.						
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe benefits	\$ -	-	-	-	-	-
Professional services	\$ -	-	-	-	-	-
Government agencies	\$ -	-	-	-	-	-
Community agencies	\$ -	-	-	-	-	-
Repair and maintenance	\$ -	-	-	-	-	-
Communication	\$ -	-	-	-	-	-
Building and equipment rentals	\$ -	-	-	-	-	-
Advertising	\$ -	-	-	-	-	-
Rentals and leases	\$ -	-	-	-	-	-
Housing assistance payments	\$ -	-	-	-	-	-
Insurance	\$ -	-	-	-	-	-
Dues and subscriptions	\$ -	-	-	-	-	-
Printing and binding	\$ -	-	-	-	-	-
Transportation	\$ -	-	-	-	-	-
Materials and supplies	\$ -	-	-	-	-	-
Utilities	\$ -	-	-	-	-	-
Indirect costs	\$ -	-	-	-	-	-
Interest payment	\$ -	-	-	-	-	-
Machinery and equipment	\$ -	-	-	-	-	-
Property acquisition and improvements	\$ -	-	-	-	-	-
Principal payment	\$ -	-	-	-	-	-
Other costs	\$ -	-	-	-	-	-
Loans	\$ -	-	-	-	-	-
Transfers out	\$ -	-	-	-	-	-
Information Technology Department Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Direct exclusions includes all expenditures such as capital costs, depreciation, and other under OMB Super Circular 2 CFR 200

Schedule F-9  
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
<b>Mayor and Council (Schedule D-8)</b>						
Salaries and wages	\$ 2,325,664	\$ -	\$ -	\$ -	\$ -	\$ 2,325,664
Fringe benefits	\$ 1,152,982	-	-	-	-	1,152,982
Professional services	\$ 116,113	-	-	-	-	116,113
Repair and maintenance	\$ 240,161	-	-	-	-	240,161
Communication	\$ 5,833	-	-	-	-	5,833
Building and equipment rentals	\$ 8,334	-	-	-	-	8,334
Dues and subscriptions	\$ 24,438	-	-	-	-	24,438
Printing and binding	\$ 2,410	-	-	-	-	2,410
Transportation	\$ 3,541	-	-	-	-	3,541
Materials and supplies	\$ 59,573	-	-	-	-	59,573
<b>Mayor and Council Total</b>	<b>\$ 3,939,049</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,939,049</b>
<b>Non-Departmental Miscellaneous Costs (Schedule D-9)</b>						
Salaries and wages	\$ 171,769	\$ -	\$ -	\$ -	\$ -	\$ 171,769
Fringe benefits	\$ 813,990	-	-	-	-	813,990
Professional services	\$ 719,450	-	-	-	-	719,450
Community agencies	\$ 77,875	-	(77,875)	-	-	-
Insurance	\$ 2,136,020	-	-	-	-	2,136,020
Dues and subscriptions	\$ 77,770	-	-	-	-	77,770
Printing and binding	\$ 266	-	-	-	-	266
Utilities	\$ 83,707	-	-	-	-	83,707
<b>Non-Departmental Miscellaneous Costs Total</b>	<b>\$ 4,080,846</b>	<b>\$ -</b>	<b>\$ (77,875)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,002,971</b>

(1) Direct exclusions includes all expenditures such as capital costs, depreciation, and other under OMB Super Circular 2 CFR 200

Schedule F-10  
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
Police Accountability Board (Schedule C-10)						
Salaries and wages	\$ 380,925	\$ -	\$ -	\$ -	\$ -	\$ 380,925
Fringe benefits	\$ 175,022	-	-	-	-	175,022
Professional services	\$ 222,141	-	-	-	-	222,141
Repair and maintenance	\$ 83,487	-	-	-	-	83,487
Communication	\$ 1,034	-	-	-	-	1,034
Building and equipment rentals	\$ 1,885	-	-	-	-	1,885
Rentals and leases	\$ 1,259	-	-	-	-	1,259
Dues and subscriptions	\$ 2,142	-	-	-	-	2,142
Printing and binding	\$ 369	-	-	-	-	369
Transportation	\$ 16,565	-	-	-	-	16,565
Materials and supplies	\$ 15,744	-	-	-	-	15,744
Utilities	\$ 8,736	-	-	-	-	8,736
<b>Police Accountability Board Total</b>	<b>\$ 909,307</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 909,307</b>

(1) Direct exclusions includes all expenditures such as capital costs, depreciation, and other under OMB Super Circular 2 CFR 200

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EXHIBIT G

Indirect Cost Rate Proposal

Simple Method

Federal Plan for Operating Departments

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## EXHIBIT G

### CONSOLIDATED CENTRAL SERVICE COST ALLOCATION PLAN AND INDIRECT COST PROPOSAL Simplified Method

The Simplified Method is used whenever the major functions of an organization benefits from its indirect costs to approximately the same degree. The allocation of indirect costs on this report is accomplished by following methodology:

Generally, there are two layers of indirect costs associated with City services:

- 1) City general and administrative overhead – This includes the cost of all service departments – Auditor, Finance, Budget, City Manager, Human Resources, City Clerk, City Attorney, and Police Review Commissions. It also includes facility and equipment costs, finance charges, outside audit fees, and insurance expenses. Refer to Exhibit D.
- 2) Department overhead – This includes the cost of support services provided by an operating department's support staff. Examples include the director, payroll clerk, and other administrative staff. Their costs are classified as Administrative and clerical in the Exhibit C.

This report represents the above two layers of City general and administrative overhead and department overhead. City general and administrative overhead is allocated to all operating departments and divisions. The method used to allocate the costs and to calculate the amount allocated is presented on each detail schedule (refer to Exhibit D). Department overhead is directly allocated to its own department (refer to Exhibit C).

The TOTAL INDIRECT COSTS of Exhibits G and H show the total overhead allocated to operating department or division, and the sum of services furnished by the service division, as they are defined for these plans. Following the TOTAL INDIRECT COSTS are the DIRECT SALARIES AND WAGES, which is an indirect cost rate allocation bases and it includes direct salaries and wages only. Since it is labor intensive for our organization to receive grants, using a distribution base of direct salaries and wages is most often recommended. The amounts for "DIRECT SALARIES AND WAGES" are obtained from Schedule D-12. The total salaries and wages shown on Schedule D-12 are provided in the City's Expenditure Report. The indirect salaries and wages comprise general administrative and clerical salaries and wages. Direct salaries and wages is the difference between the total salaries and wages and the indirect salaries and wages. To obtain the indirect cost rate shown on Exhibits G and H, the direct salaries and wages is used as the denominator and the total indirect costs as the numerator.

Schedule G  
Indirect Cost Rate Proposal  
Federal Plan

Indirect Costs Categories	G-1	G-2	G-3	G-4
	City Manager Operating	Economic Development	Finance Operating	Fire
General Audit (Schedule E-2)	\$ 6,073	\$ 8,362	\$ 440	\$ 304,198
Payroll Audit (Schedule E-3)	19,982	8,589	1,052	211,916
City Clerk's Service Costs (Schedule E-4)	120,129	-	-	112,256
Management Service Costs (Schedule E-5)	43,953	18,892	2,313	466,133
Budget and Fiscal Management (Schedule E-6)	12,829	5,514	675	136,052
Purchasing (Schedule E-7)	21,347	43,853	-	98,728
Treasury Service Costs (Schedule E-8)	4,096	4,950	-	17,922
Accounting (Schedule E-9)	21,591	9,280	1,136	228,980
Accounts Payable (Schedule E-10)	6,224	8,498	419	80,674
Counter Service Costs (Schedule E-12)	12,852	5,524	676	136,302
Billing Service Costs (Schedule E-13)	53,636	-	-	14,025
Human Resources Costs (Schedule E-14)	33,808	14,531	1,779	358,539
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	45,634	19,615	2,402	483,959
Police Review Commission (Schedule E-18)	-	-	-	-
Building Use Allowance (Schedule E-19)	11,785	21,213	393	358,655
Equipment Use Allowance (Schedule E-20)	27,556	667	667	964,904
<b>Total indirect costs</b>	<b>\$ 441,495</b>	<b>\$ 169,488</b>	<b>\$ 11,952</b>	<b>\$ 3,973,243</b>
Direct salaries and wages (Schedule D-12)	\$ 1,012,747	\$ 855,723	\$ 104,767	\$ 29,367,982
Indirect cost rate, FY 2022	44%	20%	11%	14%

Schedule G  
Indirect Cost Rate Proposal  
Federal Plan

Indirect Costs Categories	G-5	G-6	G-7	G-8
	Health, Housing and Community Services	Library	Parks, Recreation and Waterfront	Planning and Development
General Audit (Schedule E-2)	\$ 153,772	\$ 22,885	\$ 58,269	\$ 29,311
Payroll Audit (Schedule E-3)	239,611	124,626	284,483	128,657
City Clerk's Service Costs (Schedule E-4)	765,219	35,556	333,720	103,367
Management Service Costs (Schedule E-5)	527,050	274,128	625,751	282,995
Budget and Fiscal Management (Schedule E-6)	153,832	80,011	182,641	82,599
Purchasing (Schedule E-7)	225,532	93,739	219,731	38,401
Treasury Service Costs (Schedule E-8)	121,698	512	872,539	506,080
Accounting (Schedule E-9)	258,904	134,661	307,390	139,017
Accounts Payable (Schedule E-10)	102,578	23,400	59,608	120,592
Counter Service Costs (Schedule E-12)	154,115	80,158	182,976	82,751
Billing Service Costs (Schedule E-13)	6,789	-	42,230	65,565
Human Resources Costs (Schedule E-14)	405,395	210,853	481,314	217,674
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	547,206	284,611	649,682	293,818
Police Review Commission (Schedule E-18)	-	-	-	-
Building Use Allowance (Schedule E-19)	497,717	1,276,702	628,530	158,704
Equipment Use Allowance (Schedule E-20)	179,780	214,448	176,669	33,778
Total indirect costs	<u>\$ 4,339,198</u>	<u>\$ 2,856,290</u>	<u>\$ 5,105,533</u>	<u>\$ 2,283,309</u>
Direct salaries and wages (Schedule D-12)	\$ 16,105,071	\$ 6,571,187	\$ 12,014,600	\$ 9,814,363
Indirect cost rate, FY 2022	27%	43%	42%	23%

Schedule G  
Indirect Cost Rate Proposal  
Federal Plan

Indirect Costs Categories	G-9	G-10	G-11
	Police	Public Works	Police Accountability Board
General Audit (Schedule E-2)	\$ 126,837	\$ 151,045	\$ -
Payroll Audit (Schedule E-3)	308,322	371,072	3,329
City Clerk's Service Costs (Schedule E-4)	70,858	567,374	-
Management Service Costs (Schedule E-5)	678,186	816,214	7,325
Budget and Fiscal Management (Schedule E-6)	197,945	238,231	2,137
Purchasing (Schedule E-7)	62,996	324,492	-
Treasury Service Costs (Schedule E-8)	145,082	27,481	-
Accounting (Schedule E-9)	333,148	400,952	3,599
Accounts Payable (Schedule E-10)	30,103	146,985	-
Counter Service Costs (Schedule E-12)	198,309	238,668	2,142
Billing Service Costs (Schedule E-13)	795	10,940	-
Human Resources Costs (Schedule E-14)	521,646	627,814	5,635
Information Technology Costs (Schedule E-15)	-	-	-
311 Call Center (Schedule E-16)	-	-	-
Miscellaneous Costs (Schedule E-17)	704,123	847,428	7,606
Police Review Commission (Schedule E-18)		-	-
Building Use Allowance (Schedule E-19)	451,756	463,935	-
Equipment Use Allowance (Schedule E-20)	209,336	408,895	-
<b>Total indirect costs</b>	<b>\$ 4,039,442</b>	<b>\$ 5,641,526</b>	<b>\$ 31,773</b>
Direct salaries and wages (Schedule D-12)	\$ 39,353,872	\$ 28,887,716	\$ 380,925
Indirect cost rate, FY 2022	10%	20%	8%

Schedule G  
Indirect Cost Rate Proposal  
Federal Plan

Indirect Costs Categories	Rent Board Stablization	City Attorney	Mayor and Council	Total
General Audit (Schedule E-2)	\$ 8,890	\$ 4,929	\$ 5,193	\$ 880,204
Payroll Audit (Schedule E-3)	26,292	17,353	7,537	1,752,821
City Clerk's Service Costs (Schedule E-4)	35,556	-	-	2,144,035
Management Service Costs (Schedule E-5)	57,833	38,170	16,579	3,855,522
Budget and Fiscal Management (Schedule E-6)	16,880	11,141	4,839	1,125,326
Purchasing (Schedule E-7)	8,701	13,806	8,817	1,160,143
Treasury Service Costs (Schedule E-8)	6,315	171	-	1,706,846
Accounting (Schedule E-9)	28,409	18,750	8,144	1,893,961
Accounts Payable (Schedule E-10)	9,097	4,967	5,326	598,471
Counter Service Costs (Schedule E-12)	16,911	11,161	4,848	1,127,393
Billing Service Costs (Schedule E-13)	-	-	-	193,980
Human Resources Costs (Schedule E-14)	44,484	29,359	12,752	2,965,583
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	60,045	39,629	17,213	4,002,971
Police Review Commission (Schedule E-18)	-	-	-	-
Building Use Allowance (Schedule E-19)	5,892	26,713	26,320	3,928,315
Equipment Use Allowance (Schedule E-20)	-	3,556	2,000	2,222,256
Total indirect costs	\$ 325,305	\$ 219,705	\$ 119,568	\$ 29,557,827
Direct salaries and wages (Schedule D-12)	\$ 2,980,281	\$ 1,771,885	\$ 2,325,664	\$ 151,546,784
Indirect cost rate, FY 2022	11%	12%	5%	20%

Schedule G-1  
City Manager - Operating Division  
Indirect Cost Rate Proposal  
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Neighborhood Services	Animal Care
General Audit (Schedule E-2)	Total expenditures	\$ 6,073	\$ 3,402	\$ 2,671
Payroll Audit (Schedule E-3)	Number of authorized employees	19,982	6,481	13,501
City Clerk's Service Costs (Schedule E-4)	Total expenditures	120,129	67,296	52,833
Management Service Costs (Schedule E-5)	Total expenditures	43,953	24,622	19,331
Budget and Fiscal Management (Schedule E-6)	Total expenditures	12,829	7,187	5,642
Purchasing (Schedule E-7)	Total expenditures	21,347	11,958	9,389
Treasury Service Costs (Schedule E-8)	Total expenditures	4,096	2,295	1,801
Accounting (Schedule E-9)	Total expenditures	21,591	12,095	9,496
Accounts Payable (Schedule E-10)	Total expenditures	6,224	3,487	2,737
Counter Service Costs (Schedule E-12)	Total expenditures	12,852	7,200	5,652
Billing Service Costs (Schedule E-13)	Total expenditures	53,636	30,047	23,589
Human Resources Costs (Schedule E-14)	Number of authorized employees	33,808	10,965	22,843
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	45,634	25,564	20,070
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	11,785	6,602	5,183
Equipment Use Allowance (Schedule E-20)	Total expenditures	27,556	15,437	12,119
Total indirect costs		\$ 441,495	\$ 234,636	\$ 206,859
Direct salaries and wages (Schedule D-12)		\$ 1,928,331	\$ 1,012,747	\$ 915,584
Indirect cost rate, FY 2022		23%	23%	23%



Schedule G-2  
Office of Economic Development  
Indirect Cost Rate Proposal  
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Business Services	Civic Arts
General Audit (Schedule E-2)	Total expenditures	\$ 8,362	\$ 6,314	\$ 2,048
Payroll Audit (Schedule E-3)	Number of authorized employees	8,589	4,295	4,295
City Clerk's Service Costs (Schedule E-4)	Total expenditures	-	-	-
Management Service Costs (Schedule E-5)	Total expenditures	18,892	14,266	4,626
Budget and Fiscal Management (Schedule E-6)	Total expenditures	5,514	4,164	1,350
Purchasing (Schedule E-7)	Total expenditures	43,853	33,115	10,738
Treasury Service Costs (Schedule E-8)	Total expenditures	4,950	3,738	1,212
Accounting (Schedule E-9)	Total expenditures	9,280	7,008	2,272
Accounts Payable (Schedule E-10)	Total expenditures	8,498	6,417	2,081
Counter Service Costs (Schedule E-12)	Total expenditures	5,524	4,171	1,353
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	14,531	7,266	7,266
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	19,615	14,812	4,803
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	21,213	16,019	5,194
Equipment Use Allowance (Schedule E-20)	Total expenditures	667	504	163
Total indirect costs		\$ 169,488	\$ 122,087	\$ 47,401
Direct salaries and wages (Schedule D-12)		\$ 855,723	\$ 538,071	\$ 317,652
Indirect cost rate, FY 2022		20%	23%	15%

Schedule G-3  
 Finance - Operating Division  
 Indirect Cost Rate Proposal  
 Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Revenue Collection Licensing
General Audit (Schedule E-2)	Total expenditures	\$ 440	\$ 440
Payroll Audit (Schedule E-3)	Number of authorized employees	1,052	1,052
City Clerk's Service Costs (Schedule E-4)	Total expenditures	-	-
Management Service Costs (Schedule E-5)	Total expenditures	2,313	2,313
Budget and Fiscal Management (Schedule E-6)	Total expenditures	675	675
Purchasing (Schedule E-7)	Total expenditures	-	-
Treasury Service Costs (Schedule E-8)	Total expenditures	-	-
Accounting (Schedule E-9)	Total expenditures	1,136	1,136
Accounts Payable (Schedule E-10)	Total expenditures	419	419
Counter Service Costs (Schedule E-12)	Total expenditures	676	676
Billing Service Costs (Schedule E-13)	Total expenditures	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	1,779	1,779
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	2,402	2,402
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	393	393
Equipment Use Allowance (Schedule E-20)	Total expenditures	667	667
Total indirect costs		\$ 11,952	\$ 11,952
Direct salaries and wages (Schedule D-12)		\$ 104,767	\$ 104,767
Indirect cost rate, FY 2022		11%	11%

Schedule G-4  
 Fire Department  
 Indirect Cost Rate Proposal  
 Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Fire Operation
General Audit (Schedule E-2)	Total expenditures	\$ 304,198	\$ 176,935
Payroll Audit (Schedule E-3)	Number of authorized employees	211,916	125,492
City Clerk's Service Costs (Schedule E-4)	Total expenditures	112,256	65,293
Management Service Costs (Schedule E-5)	Total expenditures	466,133	271,124
Budget and Fiscal Management (Schedule E-6)	Total expenditures	136,052	79,134
Purchasing (Schedule E-7)	Total expenditures	98,728	57,425
Treasury Service Costs (Schedule E-8)	Total expenditures	17,922	10,424
Accounting (Schedule E-9)	Total expenditures	228,980	133,185
Accounts Payable (Schedule E-10)	Total expenditures	80,674	46,924
Counter Service Costs (Schedule E-12)	Total expenditures	136,302	79,279
Billing Service Costs (Schedule E-13)	Total expenditures	14,025	8,158
Human Resources Costs (Schedule E-14)	Number of authorized employees	358,539	212,319
Miscellaneous Costs (Schedule E-17)	Total expenditures	483,959	281,493
Building Use Allowance (Schedule E-19)	Total expenditures	358,655	208,610
Equipment Use Allowance (Schedule E-20)	Total expenditures	964,904	561,232
Total indirect costs		\$ 3,973,243	\$ 2,317,029
Direct salaries and wages (Schedule D-12)		\$ 29,367,982	\$ 17,770,627
Indirect cost rate, FY 2022		14%	13%

Schedule G-4  
 Fire Department  
 Indirect Cost Rate Proposal  
 Federal Plan

Indirect Costs Categories	Allocation Base	Fire Prevention	Training Emergency Services
General Audit (Schedule E-2)	Total expenditures	\$ 23,263	104,000
Payroll Audit (Schedule E-3)	Number of authorized employees	15,391	71,033
City Clerk's Service Costs (Schedule E-4)	Total expenditures	8,584	38,378
Management Service Costs (Schedule E-5)	Total expenditures	35,646	159,362
Budget and Fiscal Management (Schedule E-6)	Total expenditures	10,404	46,514
Purchasing (Schedule E-7)	Total expenditures	7,550	33,753
Treasury Service Costs (Schedule E-8)	Total expenditures	1,371	6,127
Accounting (Schedule E-9)	Total expenditures	17,511	78,284
Accounts Payable (Schedule E-10)	Total expenditures	6,169	27,581
Counter Service Costs (Schedule E-12)	Total expenditures	10,423	46,599
Billing Service Costs (Schedule E-13)	Total expenditures	1,073	4,795
Human Resources Costs (Schedule E-14)	Number of authorized employees	26,039	120,181
Miscellaneous Costs (Schedule E-17)	Total expenditures	37,009	165,457
Building Use Allowance (Schedule E-19)	Total expenditures	27,427	122,618
Equipment Use Allowance (Schedule E-20)	Total expenditures	73,788	329,883
Total indirect costs		\$ 301,649	\$ 1,354,566
Direct salaries and wages (Schedule D-12)		\$ 1,863,052	\$ 9,734,302
Indirect cost rate, FY 2022		16%	14%

Schedule G-5  
Department of Health, Housing, and Community Services  
Indirect Cost Rate Proposal  
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Aging Services	Environmental Health
General Audit (Schedule E-2)	Total expenditures	\$ 153,772	\$ 24,904	\$ 9,792
Payroll Audit (Schedule E-3)	Number of authorized employees	239,611	10,546	19,585
City Clerk's Service Costs (Schedule E-4)	Total expenditures	765,219	123,931	48,730
Management Service Costs (Schedule E-5)	Total expenditures	527,050	85,358	33,563
Budget and Fiscal Management (Schedule E-6)	Total expenditures	153,832	24,914	9,796
Purchasing (Schedule E-7)	Total expenditures	225,532	36,526	14,362
Treasury Service Costs (Schedule E-8)	Total expenditures	121,698	19,710	7,750
Accounting (Schedule E-9)	Total expenditures	258,904	41,931	16,487
Accounts Payable (Schedule E-10)	Total expenditures	102,578	16,613	6,532
Counter Service Costs (Schedule E-12)	Total expenditures	154,115	24,960	9,814
Billing Service Costs (Schedule E-13)	Total expenditures	6,789	1,100	432
Human Resources Costs (Schedule E-14)	Number of authorized employees	405,395	17,842	33,135
Miscellaneous Costs (Schedule E-17)	Total expenditures	547,206	88,623	34,847
Building Use Allowance (Schedule E-19)	Total expenditures	497,717	80,608	31,695
Equipment Use Allowance (Schedule E-20)	Total expenditures	179,780	29,116	11,449
Total indirect costs		<u>\$ 4,339,198</u>	<u>\$ 626,680</u>	<u>\$ 287,972</u>
Direct salaries and wages (Schedule D-12)		\$ 16,105,071	\$ 2,215,020	\$ 1,107,306
Indirect cost rate, FY 2022		27%	28%	26%

Schedule G-5  
 Department of Health, Housing, and Community Services  
 Indirect Cost Rate Proposal  
 Federal Plan

Indirect Costs Categories	Allocation Base	Mental Health	Public Health	Housing Development
General Audit (Schedule E-2)	Total expenditures	80,225	38,851	35,221
Payroll Audit (Schedule E-3)	Number of authorized employees	123,007	86,474	6,026
City Clerk's Service Costs (Schedule E-4)	Total expenditures	399,223	193,334	175,270
Management Service Costs (Schedule E-5)	Total expenditures	274,968	133,160	120,718
Budget and Fiscal Management (Schedule E-6)	Total expenditures	80,256	38,866	35,234
Purchasing (Schedule E-7)	Total expenditures	117,663	56,981	51,657
Treasury Service Costs (Schedule E-8)	Total expenditures	63,491	30,747	27,874
Accounting (Schedule E-9)	Total expenditures	135,073	65,413	59,301
Accounts Payable (Schedule E-10)	Total expenditures	53,516	25,917	23,495
Counter Service Costs (Schedule E-12)	Total expenditures	80,403	38,938	35,299
Billing Service Costs (Schedule E-13)	Total expenditures	3,542	1,715	1,555
Human Resources Costs (Schedule E-14)	Number of authorized employees	208,114	146,304	10,195
Miscellaneous Costs (Schedule E-17)	Total expenditures	285,483	138,253	125,335
Building Use Allowance (Schedule E-19)	Total expenditures	259,664	125,749	114,000
Equipment Use Allowance (Schedule E-20)	Total expenditures	93,793	45,422	41,178
Total indirect costs		\$ 2,258,421	\$ 1,166,124	\$ 862,358
Direct salaries and wages (Schedule D-12)		\$ 7,094,159	\$ 3,752,849	\$ 987,569
Indirect cost rate, FY 2022		32%	31%	87%

Schedule G-5  
 Department of Health, Housing, and Community Services  
 Indirect Cost Rate Proposal  
 Federal Plan

Indirect Costs Categories	Allocation Base	Community Services
General Audit (Schedule E-2)	Total expenditures	109,962
Payroll Audit (Schedule E-3)	Number of authorized employees	30,921
City Clerk's Service Costs (Schedule E-4)	Total expenditures	547,205
Management Service Costs (Schedule E-5)	Total expenditures	376,891
Budget and Fiscal Management (Schedule E-6)	Total expenditures	110,005
Purchasing (Schedule E-7)	Total expenditures	161,277
Treasury Service Costs (Schedule E-8)	Total expenditures	87,026
Accounting (Schedule E-9)	Total expenditures	185,141
Accounts Payable (Schedule E-10)	Total expenditures	73,353
Counter Service Costs (Schedule E-12)	Total expenditures	110,207
Billing Service Costs (Schedule E-13)	Total expenditures	4,855
Human Resources Costs (Schedule E-14)	Number of authorized employees	52,315
Miscellaneous Costs (Schedule E-17)	Total expenditures	391,305
Building Use Allowance (Schedule E-19)	Total expenditures	355,915
Equipment Use Allowance (Schedule E-20)	Total expenditures	<u>128,560</u>
Total indirect costs		<u>\$ 2,724,939</u>
Direct salaries and wages (Schedule D-12)		\$ 948,167
Indirect cost rate, FY 2022		287%

Schedule G-6  
Berkeley Public Library  
Indirect Cost Rate Proposal  
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Facilities Maintenance	Library Info System
General Audit (Schedule E-2)	Total expenditures	\$ 22,885	\$ 2,928	\$ 3,197
Payroll Audit (Schedule E-3)	Number of authorized employees	124,626	6,404	10,674
City Clerk's Service Costs (Schedule E-4)	Total expenditures	35,556	4,549	4,968
Management Service Costs (Schedule E-5)	Total expenditures	274,128	35,068	38,300
Budget and Fiscal Management (Schedule E-6)	Total expenditures	80,011	10,235	11,179
Purchasing (Schedule E-7)	Total expenditures	93,739	11,992	13,097
Treasury Service Costs (Schedule E-8)	Total expenditures	512	65	72
Accounting (Schedule E-9)	Total expenditures	134,661	17,227	18,814
Accounts Payable (Schedule E-10)	Total expenditures	23,400	2,993	3,269
Counter Service Costs (Schedule E-12)	Total expenditures	80,158	10,254	11,199
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	210,853	10,835	18,059
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	284,611	36,409	39,765
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	1,276,702	163,323	178,377
Equipment Use Allowance (Schedule E-20)	Total expenditures	214,448	27,433	29,962
Total indirect costs		\$ 2,856,290	\$ 339,716	\$ 380,932
Direct salaries and wages (Schedule D-12)		\$ 6,571,187	\$ 251,888	\$ 418,112
Indirect cost rate, FY 2022		43%	135%	91%



Schedule G-6  
Berkeley Public Library  
Indirect Cost Rate Proposal  
Federal Plan

Indirect Costs Categories	Allocation Base	Branch Library	Technical Service	Central Library
General Audit (Schedule E-2)	Total expenditures	10,808	5,952	8,007
Payroll Audit (Schedule E-3)	Number of authorized employees	90,470	17,078	95,743
City Clerk's Service Costs (Schedule E-4)	Total expenditures	16,792	9,248	12,440
Management Service Costs (Schedule E-5)	Total expenditures	129,460	71,299	95,908
Budget and Fiscal Management (Schedule E-6)	Total expenditures	37,786	20,810	27,993
Purchasing (Schedule E-7)	Total expenditures	44,269	24,381	32,796
Treasury Service Costs (Schedule E-8)	Total expenditures	242	133	179
Accounting (Schedule E-9)	Total expenditures	63,595	35,025	47,113
Accounts Payable (Schedule E-10)	Total expenditures	11,051	6,086	8,187
Counter Service Costs (Schedule E-12)	Total expenditures	37,856	20,849	28,044
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	153,065	28,894	161,986
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	134,411	74,026	99,575
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	602,939	332,063	446,672
Equipment Use Allowance (Schedule E-20)	Total expenditures	101,276	55,777	75,028
Total indirect costs		\$ 1,434,021	\$ 701,621	\$ 1,139,670
Direct salaries and wages (Schedule D-12)		\$ 3,040,818	\$ 557,624	\$ 2,302,745
Indirect cost rate, FY 2022		47%	126%	49%

Schedule G-7  
Parks, Recreation, and Waterfront  
Indirect Cost Rate Proposal  
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Parks Operations
General Audit (Schedule E-2)	Total expenditures	\$ 58,269	\$ 22,602.26
Payroll Audit (Schedule E-3)	Number of authorized employees	284,483	63,980
City Clerk's Service Costs (Schedule E-4)	Total expenditures	333,720	129,448
Management Service Costs (Schedule E-5)	Total expenditures	625,751	242,726
Budget and Fiscal Management (Schedule E-6)	Total expenditures	182,641	70,846
Purchasing (Schedule E-7)	Total expenditures	219,731	85,233
Treasury Service Costs (Schedule E-8)	Total expenditures	872,539	338,454
Accounting (Schedule E-9)	Total expenditures	307,390	119,235
Accounts Payable (Schedule E-10)	Total expenditures	59,608	23,122
Counter Service Costs (Schedule E-12)	Total expenditures	182,976	70,975
Billing Service Costs (Schedule E-13)	Total expenditures	42,230	16,381
Human Resources Costs (Schedule E-14)	Number of authorized employees	481,314	108,247
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	649,682	252,008
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	628,530	243,804
Equipment Use Allowance (Schedule E-20)	Total expenditures	176,669	68,529
Total indirect costs		\$ 5,105,533	\$ 1,855,590
Direct salaries and wages (Schedule D-12)		\$ 12,014,600	\$ 4,995,535
Indirect cost rate, FY 2022		42%	37%

Schedule G-7  
Parks, Recreation, and Waterfront  
Indirect Cost Rate Proposal  
Federal Plan

Indirect Costs Categories	Allocation Base	Recreation	Waterfront
General Audit (Schedule E-2)	Total expenditures	\$ 26,176	9,491
Payroll Audit (Schedule E-3)	Number of authorized employees	158,665	61,838
City Clerk's Service Costs (Schedule E-4)	Total expenditures	149,914	54,357
Management Service Costs (Schedule E-5)	Total expenditures	281,101	101,924
Budget and Fiscal Management (Schedule E-6)	Total expenditures	82,046	29,749
Purchasing (Schedule E-7)	Total expenditures	98,708	35,790
Treasury Service Costs (Schedule E-8)	Total expenditures	391,964	142,122
Accounting (Schedule E-9)	Total expenditures	138,086	50,069
Accounts Payable (Schedule E-10)	Total expenditures	26,777	9,709
Counter Service Costs (Schedule E-12)	Total expenditures	82,197	29,804
Billing Service Costs (Schedule E-13)	Total expenditures	18,971	6,879
Human Resources Costs (Schedule E-14)	Number of authorized employees	268,444	104,623
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	291,851	105,822
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	282,349	102,377
Equipment Use Allowance (Schedule E-20)	Total expenditures	79,364	28,776
Total indirect costs		\$ 2,376,613	\$ 873,330
Direct salaries and wages (Schedule D-12)		\$ 5,305,463	\$ 1,713,602
Indirect cost rate, FY 2022		45%	51%

Schedule G-8  
 Planning and Development Department  
 Indirect Cost Rate Proposal  
 Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Toxics Management	Land Use
General Audit (Schedule E-2)	Total expenditures	\$ 29,311	\$ 3,911	\$ 19,805
Payroll Audit (Schedule E-3)	Number of authorized employees	128,657	19,823	84,407
City Clerk's Service Costs (Schedule E-4)	Total expenditures	103,367	13,791	69,845
Management Service Costs (Schedule E-5)	Total expenditures	282,995	37,756	191,219
Budget and Fiscal Management (Schedule E-6)	Total expenditures	82,599	11,020	55,812
Purchasing (Schedule E-7)	Total expenditures	38,401	5,123	25,947
Treasury Service Costs (Schedule E-8)	Total expenditures	506,080	67,520	341,957
Accounting (Schedule E-9)	Total expenditures	139,017	18,547	93,933
Accounts Payable (Schedule E-10)	Total expenditures	120,592	16,089	81,484
Counter Service Costs (Schedule E-12)	Total expenditures	82,751	11,040	55,915
Billing Service Costs (Schedule E-13)	Total expenditures	65,565	8,748	44,302
Human Resources Costs (Schedule E-14)	Number of authorized employees	217,674	33,538	142,808
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	293,818	39,200	198,532
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	158,704	21,174	107,236
Equipment Use Allowance (Schedule E-20)	Total expenditures	33,778	4,507	22,824
Total indirect costs		\$ 2,283,309	\$ 311,787	\$ 1,536,026
Direct salaries and wages (Schedule D-12)		\$ 9,814,363	\$ 680,960	\$ 3,027,703
Indirect cost rate, FY 2022		23%	46%	51%

Schedule G-8  
 Planning and Development Department  
 Indirect Cost Rate Proposal  
 Federal Plan

Indirect Costs Categories	Allocation Base	Energy and Sustainable Development	Building & Safety	Permit Service Center
General Audit (Schedule E-2)	Total expenditures	5,595	30,288	5,136
Payroll Audit (Schedule E-3)	Number of authorized employees	24,427	119,385	33,251
City Clerk's Service Costs (Schedule E-4)	Total expenditures	19,731	106,812	18,114
Management Service Costs (Schedule E-5)	Total expenditures	54,020	292,426	49,591
Budget and Fiscal Management (Schedule E-6)	Total expenditures	15,767	85,352	14,474
Purchasing (Schedule E-7)	Total expenditures	7,330	39,681	6,729
Treasury Service Costs (Schedule E-8)	Total expenditures	96,603	522,946	88,684
Accounting (Schedule E-9)	Total expenditures	26,536	143,650	24,361
Accounts Payable (Schedule E-10)	Total expenditures	23,019	124,611	21,132
Counter Service Costs (Schedule E-12)	Total expenditures	15,796	85,509	14,501
Billing Service Costs (Schedule E-13)	Total expenditures	12,515	67,750	11,489
Human Resources Costs (Schedule E-14)	Number of authorized employees	41,328	201,987	56,258
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	56,086	303,610	51,488
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	30,294	163,993	27,811
Equipment Use Allowance (Schedule E-20)	Total expenditures	6,448	34,904	5,919
Total indirect costs		\$ 435,495	\$ 2,322,904	\$ 428,940
Direct salaries and wages (Schedule D-12)		\$ 900,719	\$ 4,346,162	\$ 858,818
Indirect cost rate, FY 2022		48%	53%	50%

Schedule G-9  
Police Department  
Indirect Cost Rate Proposal  
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Support Service
General Audit (Schedule E-2)	Total expenditures	\$ 126,837	\$ 15,703
Payroll Audit (Schedule E-3)	Number of authorized employees	308,322	10,164
City Clerk's Service Costs (Schedule E-4)	Total expenditures	70,858	8,773
Management Service Costs (Schedule E-5)	Total expenditures	678,186	83,963
Budget and Fiscal Management (Schedule E-6)	Total expenditures	197,945	24,507
Purchasing (Schedule E-7)	Total expenditures	62,996	7,799
Treasury Service Costs (Schedule E-8)	Total expenditures	145,082	17,962
Accounting (Schedule E-9)	Total expenditures	333,148	41,246
Accounts Payable (Schedule E-10)	Total expenditures	30,103	3,727
Counter Service Costs (Schedule E-12)	Total expenditures	198,309	24,552
Billing Service Costs (Schedule E-13)	Total expenditures	795	98
Human Resources Costs (Schedule E-14)	Number of authorized employees	521,646	17,197
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	704,123	87,175
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	451,756	55,930
Equipment Use Allowance (Schedule E-20)	Total expenditures	209,336	25,917
Total indirect costs		\$ 4,039,442	\$ 424,713
Direct salaries and wages (Schedule D-12)		\$ 39,353,872	\$ 6,327,381
Indirect cost rate, FY 2022		10%	7%

Schedule G-9  
Police Department  
Indirect Cost Rate Proposal  
Federal Plan

Indirect Costs Categories	Allocation Base	Patrol	Police Investigation
General Audit (Schedule E-2)	Total expenditures	\$ 75,430	29,249
Payroll Audit (Schedule E-3)	Number of authorized employees	194,254	71,151
City Clerk's Service Costs (Schedule E-4)	Total expenditures	42,139	16,340
Management Service Costs (Schedule E-5)	Total expenditures	403,316	156,391
Budget and Fiscal Management (Schedule E-6)	Total expenditures	117,718	45,646
Purchasing (Schedule E-7)	Total expenditures	37,464	14,527
Treasury Service Costs (Schedule E-8)	Total expenditures	86,280	33,456
Accounting (Schedule E-9)	Total expenditures	198,123	76,824
Accounts Payable (Schedule E-10)	Total expenditures	17,902	6,942
Counter Service Costs (Schedule E-12)	Total expenditures	117,934	45,730
Billing Service Costs (Schedule E-13)	Total expenditures	473	183
Human Resources Costs (Schedule E-14)	Number of authorized employees	328,656	120,380
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	418,741	162,372
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	268,659	104,175
Equipment Use Allowance (Schedule E-20)	Total expenditures	124,492	48,273
Total indirect costs		\$ 2,431,580	\$ 931,640
Direct salaries and wages (Schedule D-12)		\$ 22,606,797	\$ 8,567,518
Indirect cost rate, FY 2022		11%	11%

Schedule G-9  
Police Department  
Indirect Cost Rate Proposal  
Federal Plan

Indirect Costs Categories	Allocation Base	Police Professional Standards
General Audit (Schedule E-2)	Total expenditures	6,455
Payroll Audit (Schedule E-3)	Number of authorized employees	32,752
City Clerk's Service Costs (Schedule E-4)	Total expenditures	3,606
Management Service Costs (Schedule E-5)	Total expenditures	34,516
Budget and Fiscal Management (Schedule E-6)	Total expenditures	10,074
Purchasing (Schedule E-7)	Total expenditures	3,206
Treasury Service Costs (Schedule E-8)	Total expenditures	7,384
Accounting (Schedule E-9)	Total expenditures	16,955
Accounts Payable (Schedule E-10)	Total expenditures	1,532
Counter Service Costs (Schedule E-12)	Total expenditures	10,093
Billing Service Costs (Schedule E-13)	Total expenditures	40
Human Resources Costs (Schedule E-14)	Number of authorized employees	55,413
Information Technology Costs (Schedule E-15)	Total expenditures	-
311 Call Center (Schedule E-16)	Total expenditures	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	35,836
Police Review Commission (Schedule E-18)	Total expenditures	-
Building Use Allowance (Schedule E-19)	Total expenditures	22,992
Equipment Use Allowance (Schedule E-20)	Total expenditures	10,654
Total indirect costs		<u>\$ 251,509</u>
Direct salaries and wages (Schedule D-12)		\$ 1,852,176
Indirect cost rate, FY 2022		14%



Schedule G-10  
Public Works Department  
Indirect Cost Rate Proposal  
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Transportation	General Engineering
General Audit (Schedule E-2)	Total expenditures	\$ 151,045	\$ 27,702	\$ 23,594
Payroll Audit (Schedule E-3)	Number of authorized employees	371,072	75,655	73,854
City Clerk's Service Costs (Schedule E-4)	Total expenditures	567,374	104,057	88,626
Management Service Costs (Schedule E-5)	Total expenditures	816,214	149,694	127,496
Budget and Fiscal Management (Schedule E-6)	Total expenditures	238,231	43,692	37,213
Purchasing (Schedule E-7)	Total expenditures	324,492	59,512	50,687
Treasury Service Costs (Schedule E-8)	Total expenditures	27,481	5,040	4,293
Accounting (Schedule E-9)	Total expenditures	400,952	73,535	62,630
Accounts Payable (Schedule E-10)	Total expenditures	146,985	26,957	22,960
Counter Service Costs (Schedule E-12)	Total expenditures	238,668	43,772	37,281
Billing Service Costs (Schedule E-13)	Total expenditures	10,940	2,006	1,709
Human Resources Costs (Schedule E-14)	Number of authorized employees	627,814	128,001	124,953
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	847,428	155,419	132,372
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	463,935	85,086	72,469
Equipment Use Allowance (Schedule E-20)	Total expenditures	408,895	74,992	63,871
Total indirect costs		\$ 5,641,526	\$ 1,055,118	\$ 924,008
Direct salaries and wages (Schedule D-12)		\$ 28,887,716	\$ 3,814,324	\$ 4,294,623
Indirect cost rate, FY 2022		20%	28%	22%

Schedule G-10  
Public Works Department  
Indirect Cost Rate Proposal  
Federal Plan

Indirect Costs Categories	Allocation Base	Zero Waste Management	Equipment Maintenance	Facility Maintenance
General Audit (Schedule E-2)	Total expenditures	82,502	17,248	19,251
Payroll Audit (Schedule E-3)	Number of authorized employees	187,337	34,225	68,338
City Clerk's Service Costs (Schedule E-4)	Total expenditures	309,904	64,787	72,314
Management Service Costs (Schedule E-5)	Total expenditures	445,822	93,202	104,030
Budget and Fiscal Management (Schedule E-6)	Total expenditures	130,123	27,203	30,363
Purchasing (Schedule E-7)	Total expenditures	177,240	37,053	41,358
Treasury Service Costs (Schedule E-8)	Total expenditures	15,010	3,138	3,503
Accounting (Schedule E-9)	Total expenditures	219,003	45,784	51,103
Accounts Payable (Schedule E-10)	Total expenditures	80,284	16,784	18,734
Counter Service Costs (Schedule E-12)	Total expenditures	130,362	27,253	30,419
Billing Service Costs (Schedule E-13)	Total expenditures	5,976	1,249	1,394
Human Resources Costs (Schedule E-14)	Number of authorized employees	316,955	57,905	115,620
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	462,871	96,766	108,008
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	253,405	52,976	59,130
Equipment Use Allowance (Schedule E-20)	Total expenditures	223,341	46,691	52,115
Total indirect costs		\$ 3,040,134	\$ 622,265	\$ 775,680
Direct salaries and wages (Schedule D-12)		\$ 10,522,255	\$ 1,426,097	\$ 2,912,547
Indirect cost rate, FY 2022		29%	44%	27%

Schedule G-10  
Public Works Department  
Indirect Cost Rate Proposal  
Federal Plan

Indirect Costs Categories	Allocation Base	Streets & Utilities
General Audit (Schedule E-2)	Total expenditures	30,118
Payroll Audit (Schedule E-3)	Number of authorized employees	129,695
City Clerk's Service Costs (Schedule E-4)	Total expenditures	113,131
Management Service Costs (Schedule E-5)	Total expenditures	162,749
Budget and Fiscal Management (Schedule E-6)	Total expenditures	47,502
Purchasing (Schedule E-7)	Total expenditures	64,702
Treasury Service Costs (Schedule E-8)	Total expenditures	5,480
Accounting (Schedule E-9)	Total expenditures	79,948
Accounts Payable (Schedule E-10)	Total expenditures	29,308
Counter Service Costs (Schedule E-12)	Total expenditures	47,589
Billing Service Costs (Schedule E-13)	Total expenditures	2,181
Human Resources Costs (Schedule E-14)	Number of authorized employees	219,430
Information Technology Costs (Schedule E-15)	Total expenditures	-
311 Call Center (Schedule E-16)	Total expenditures	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	168,973
Police Review Commission (Schedule E-18)	Total expenditures	-
Building Use Allowance (Schedule E-19)	Total expenditures	92,506
Equipment Use Allowance (Schedule E-20)	Total expenditures	81,531
Total indirect costs		\$ 1,274,843
Direct salaries and wages (Schedule D-12)		\$ 5,917,871
Indirect cost rate, FY 2022		22%

Schedule G-11  
Police Accountability Board  
Indirect Cost Rate Proposal  
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Police Accountability Board
General Audit (Schedule E-2)	Total expenditures	\$ -	\$ -
Payroll Audit (Schedule E-3)	Number of authorized employees	3,329	3,329
City Clerk's Service Costs (Schedule E-4)	Total expenditures	-	-
Management Service Costs (Schedule E-5)	Total expenditures	7,325	7,325
Budget and Fiscal Management (Schedule E-6)	Total expenditures	2,137	2,137
Purchasing (Schedule E-7)	Total expenditures	-	-
Treasury Service Costs (Schedule E-8)	Total expenditures	-	-
Accounting (Schedule E-9)	Total expenditures	3,599	3,599
Accounts Payable (Schedule E-10)	Total expenditures	-	-
Counter Service Costs (Schedule E-12)	Total expenditures	2,142	2,142
Billing Service Costs (Schedule E-13)	Total expenditures	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	5,635	5,635
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	7,606	7,606
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	-	-
Equipment Use Allowance (Schedule E-20)	Total expenditures	-	-
Total indirect costs		\$ 31,773	\$ 31,773
Direct salaries and wages (Schedule D-12)		\$ 380,925	\$ 380,925
Indirect cost rate, FY 2022		8%	8%

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EXHIBIT H

Indirect Cost Rate Proposal

Simple Method

Indirect Plan for Operating Departments

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Schedule H  
Indirect Cost Rate Proposal  
Internal Plan

Indirect Costs Categories	H-1	H-2	H-3	H-4
	City Manager Operating	Economic Development	Finance Operating	Fire
Legal Service Costs (Schedule E-1)	\$ 38,130	\$ 16,659	\$ 2,221	\$ 405,363
General Audit (Schedule E-2)	5,897	8,098	440	294,956
Payroll Audit (Schedule E-3)	18,056	7,889	1,052	191,956
City Clerk's Service Costs (Schedule E-4)	102,283	-	-	95,396
Management Service Costs (Schedule E-5)	39,862	17,415	2,322	423,777
Budget and Fiscal Management (Schedule E-6)	11,591	5,064	675	123,223
Purchasing (Schedule E-7)	19,374	39,677	-	89,215
Treasury Service Costs (Schedule E-8)	3,253	4,110	-	14,726
Accounting (Schedule E-9)	19,508	8,523	1,136	207,389
Accounts Payable (Schedule E-10)	5,925	8,139	419	77,023
Revenue Collection (Schedule E-11)	2,774	1,212	162	29,495
Counter Service Costs (Schedule E-12)	11,612	5,073	676	123,450
Billing Service Costs (Schedule E-13)	53,636	-	-	14,025
Human Resources Costs (Schedule E-14)	30,608	13,372	1,783	325,395
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	41,231	18,013	2,402	438,325
Police Review Commission (Schedule E-18)	-	-	-	-
<b>Total indirect costs</b>	<b>\$ 403,740</b>	<b>\$ 153,244</b>	<b>\$ 13,288</b>	<b>\$ 2,853,714</b>
Direct salaries and wages (Schedule D-12)	\$ 1,012,747	\$ 855,723	\$ 104,767	\$ 29,367,982
Indirect cost rate, FY 2022	40%	18%	13%	10%



Schedule H  
Indirect Cost Rate Proposal  
Internal Plan

Indirect Costs Categories	H-5	H-6	H-7	H-8
	Health, Housing and Community Services	Library	Parks, Recreation and Waterfront	Planning and Development
Legal Service Costs (Schedule E-1)	\$ 458,301	\$ 238,405	\$ 543,815	\$ 246,179
General Audit (Schedule E-2)	149,106	22,181	56,510	28,431
Payroll Audit (Schedule E-3)	217,024	112,895	257,519	116,576
City Clerk's Service Costs (Schedule E-4)	650,938	30,098	283,893	87,999
Management Service Costs (Schedule E-5)	479,120	249,235	568,519	257,362
Budget and Fiscal Management (Schedule E-6)	139,316	72,471	165,311	74,834
Purchasing (Schedule E-7)	203,957	84,690	198,616	34,688
Treasury Service Costs (Schedule E-8)	99,657	342	714,727	414,725
Accounting (Schedule E-9)	234,472	121,971	278,223	125,948
Accounts Payable (Schedule E-10)	97,910	22,323	56,915	115,266
Revenue Collection (Schedule E-11)	33,346	17,347	39,569	17,912
Counter Service Costs (Schedule E-12)	139,571	72,604	165,614	74,972
Billing Service Costs (Schedule E-13)	6,789	-	42,230	65,565
Human Resources Costs (Schedule E-14)	367,889	191,374	436,534	197,614
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	495,568	257,791	588,036	266,198
Police Review Commission (Schedule E-18)	-	-	-	-
<b>Total indirect costs</b>	<b>\$ 3,772,964</b>	<b>\$ 1,493,727</b>	<b>\$ 4,396,031</b>	<b>\$ 2,124,269</b>
Direct salaries and wages (Schedule D-12)	\$ 16,105,071	\$ 6,571,187	\$ 12,014,600	\$ 9,814,363
Indirect cost rate, FY 2022	23%	23%	37%	22%

Schedule H  
Indirect Cost Rate Proposal  
Internal Plan

Indirect Costs Categories	H-9	H-10	H-11
	Police	Public Works	Police Accountability Board
Legal Service Costs (Schedule E-1)	\$ 589,349	\$ 707,812	\$ 6,293
General Audit (Schedule E-2)	122,964	146,379	-
Payroll Audit (Schedule E-3)	279,081	335,528	2,981
City Clerk's Service Costs (Schedule E-4)	60,196	482,848	-
Management Service Costs (Schedule E-5)	616,121	740,741	6,580
Budget and Fiscal Management (Schedule E-6)	179,152	215,388	1,913
Purchasing (Schedule E-7)	56,963	293,281	-
Treasury Service Costs (Schedule E-8)	118,835	22,260	-
Accounting (Schedule E-9)	301,519	362,503	3,220
Accounts Payable (Schedule E-10)	28,727	140,222	
Revenue Collection (Schedule E-11)	42,882	51,557	458
Counter Service Costs (Schedule E-12)	179,481	215,783	1,917
Billing Service Costs (Schedule E-13)	795	10,940	-
Human Resources Costs (Schedule E-14)	473,085	568,771	5,052
Information Technology Costs (Schedule E-15)	-	-	-
311 Call Center (Schedule E-16)	-	-	-
Miscellaneous Costs (Schedule E-17)	637,273	766,168	6,805
Police Review Commission (Schedule E-18)	-	-	-
<b>Total indirect costs</b>	<b>\$ 3,686,423</b>	<b>\$ 5,060,181</b>	<b>\$ 35,219</b>
Direct salaries and wages (Schedule D-12)	\$ 39,353,872	\$ 28,887,716	\$ 380,925
Indirect cost rate, FY 2022	9%	18%	9%

Schedule H  
 Indirect Cost Rate Proposal  
 Internal Plan

Indirect Costs Categories	Rent Board Stablization	Total
Legal Service Costs (Schedule E-1)	\$ 50,346	\$ 3,302,873
General Audit (Schedule E-2)	8,626	843,588
Payroll Audit (Schedule E-3)	23,841	1,564,398
City Clerk's Service Costs (Schedule E-4)	30,098	1,823,749
Management Service Costs (Schedule E-5)	52,633	3,453,687
Budget and Fiscal Management (Schedule E-6)	15,304	1,004,242
Purchasing (Schedule E-7)	7,773	1,028,234
Treasury Service Costs (Schedule E-8)	5,137	1,397,772
Accounting (Schedule E-9)	25,758	1,690,170
Accounts Payable (Schedule E-10)	8,678	561,547
Revenue Collection (Schedule E-11)	3,663	240,377
Counter Service Costs (Schedule E-12)	15,333	1,006,086
Billing Service Costs (Schedule E-13)	-	193,980
Human Resources Costs (Schedule E-14)	40,414	2,651,891
Information Technology Costs (Schedule E-15)	-	-
311 Call Center (Schedule E-16)	-	-
Miscellaneous Costs (Schedule E-17)	54,440	3,572,250
Police Review Commission (Schedule E-18)	-	-
Total indirect costs	\$ 342,044	\$ 24,334,844
Direct salaries and wages (Schedule D-12)	\$ 380,925	\$ 144,849,878
Indirect cost rate, FY 2022	90%	17%

Schedule H-1  
City Manager - Operating Division  
Indirect Cost Rate Proposal  
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Neighborhood Services	Animal Care
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 38,130	\$ 21,360	\$ 16,770
General Audit (Schedule E-2)	Total expenditures	5,897	3,303	2,594
Payroll Audit (Schedule E-3)	Number of authorized employees	18,056	5,856	12,200
City Clerk's Service Costs (Schedule E-4)	Total expenditures	102,283	57,298	44,985
Management Service Costs (Schedule E-5)	Total expenditures	39,862	22,331	17,531
Budget and Fiscal Management (Schedule E-6)	Total expenditures	11,591	6,493	5,098
Purchasing (Schedule E-7)	Total expenditures	19,374	10,853	8,521
Treasury Service Costs (Schedule E-8)	Total expenditures	3,253	1,822	1,431
Accounting (Schedule E-9)	Total expenditures	19,508	10,928	8,580
Accounts Payable (Schedule E-10)	Total expenditures	5,925	3,319	2,606
Revenue Collection (Schedule E-11)	Total expenditures	2,774	1,554	1,220
Counter Service Costs (Schedule E-12)	Total expenditures	11,612	6,505	5,107
Billing Service Costs (Schedule E-13)	Total expenditures	53,636	30,047	23,589
Human Resources Costs (Schedule E-14)	Number of authorized employees	30,608	9,927	20,681
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	41,231	23,097	18,134
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 403,740	\$ 214,695	\$ 189,045
Direct salaries and wages (Schedule D-12)		\$ 1,928,331	\$ 1,012,747	\$ 915,584
Indirect cost rate, FY 2022		21%	21%	21%

Schedule H-2  
Office of Economic Development  
Indirect Cost Rate Proposal  
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Business Services	Civic Arts
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 16,659	\$ 12,580	\$ 4,079
General Audit (Schedule E-2)	Total expenditures	8,098	6,115	1,983
Payroll Audit (Schedule E-3)	Number of authorized employees	7,889	3,945	3,945
City Clerk's Service Costs (Schedule E-4)	Total expenditures	-	-	-
Management Service Costs (Schedule E-5)	Total expenditures	17,415	13,151	4,264
Budget and Fiscal Management (Schedule E-6)	Total expenditures	5,064	3,824	1,240
Purchasing (Schedule E-7)	Total expenditures	39,677	29,961	9,716
Treasury Service Costs (Schedule E-8)	Total expenditures	4,110	3,104	1,006
Accounting (Schedule E-9)	Total expenditures	8,523	6,436	2,087
Accounts Payable (Schedule E-10)	Total expenditures	8,139	6,146	1,993
Revenue Collection (Schedule E-11)	Total expenditures	1,212	915	297
Counter Service Costs (Schedule E-12)	Total expenditures	5,073	3,831	1,242
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	13,372	6,686	6,686
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	18,013	13,602	4,411
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 153,244	\$ 110,295	\$ 42,949
Direct salaries and wages (Schedule D-12)		\$ 855,723	\$ 538,071	\$ 317,652
Indirect cost rate, FY 2022		18%	20%	14%

Schedule H-3  
 Finance - Operating Division  
 Indirect Cost Rate Proposal  
 Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Revenue Collection Licensing
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 2,221	\$ 2,221
General Audit (Schedule E-2)	Total expenditures	440	440
Payroll Audit (Schedule E-3)	Number of authorized employees	1,052	1,052
City Clerk's Service Costs (Schedule E-4)	Total expenditures	-	-
Management Service Costs (Schedule E-5)	Total expenditures	2,322	2,322
Budget and Fiscal Management (Schedule E-6)	Total expenditures	675	675
Purchasing (Schedule E-7)	Total expenditures	-	-
Treasury Service Costs (Schedule E-8)	Total expenditures	-	-
Accounting (Schedule E-9)	Total expenditures	1,136	1,136
Accounts Payable (Schedule E-10)	Total expenditures	419	419
Revenue Collection (Schedule E-11)	Total expenditures	162	162
Counter Service Costs (Schedule E-12)	Total expenditures	676	676
Billing Service Costs (Schedule E-13)	Total expenditures	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	1,783	1,783
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	2,402	2,402
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 13,288	\$ 13,288
Direct salaries and wages (Schedule D-12)		\$ 104,767	\$ 104,767
Indirect cost rate, FY 2022		13%	13%

Schedule H-4  
 Fire Department  
 Indirect Cost Rate Proposal  
 Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Fire Operation
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 405,363	\$ 235,778
General Audit (Schedule E-2)	Total expenditures	294,956	171,560
Payroll Audit (Schedule E-3)	Number of authorized employees	191,956	113,672
City Clerk's Service Costs (Schedule E-4)	Total expenditures	95,396	55,487
Management Service Costs (Schedule E-5)	Total expenditures	423,777	246,488
Budget and Fiscal Management (Schedule E-6)	Total expenditures	123,223	71,672
Purchasing (Schedule E-7)	Total expenditures	89,215	51,892
Treasury Service Costs (Schedule E-8)	Total expenditures	14,726	8,565
Accounting (Schedule E-9)	Total expenditures	207,389	120,627
Accounts Payable (Schedule E-10)	Total expenditures	77,023	44,800
Revenue Collection (Schedule E-11)	Total expenditures	29,495	17,156
Counter Service Costs (Schedule E-12)	Total expenditures	123,450	71,804
Billing Service Costs (Schedule E-13)	Total expenditures	14,025	8,158
Human Resources Costs (Schedule E-14)	Number of authorized employees	325,395	192,692
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	438,325	254,950
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 2,853,714	\$ 1,665,300
Direct salaries and wages (Schedule D-12)		\$ 29,367,982	\$ 17,770,627
Indirect cost rate, FY 2022		10%	9%

Schedule H-4  
 Fire Department  
 Indirect Cost Rate Proposal  
 Internal Plan

Indirect Costs Categories	Allocation Base	Fire Prevention	Training Emergency Services
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 30,999	\$ 138,586
General Audit (Schedule E-2)	Total expenditures	22,556	100,840
Payroll Audit (Schedule E-3)	Number of authorized employees	13,941	64,343
City Clerk's Service Costs (Schedule E-4)	Total expenditures	7,295	32,614
Management Service Costs (Schedule E-5)	Total expenditures	32,407	144,882
Budget and Fiscal Management (Schedule E-6)	Total expenditures	9,423	42,128
Purchasing (Schedule E-7)	Total expenditures	6,822	30,501
Treasury Service Costs (Schedule E-8)	Total expenditures	1,126	5,035
Accounting (Schedule E-9)	Total expenditures	15,860	70,903
Accounts Payable (Schedule E-10)	Total expenditures	5,890	26,333
Revenue Collection (Schedule E-11)	Total expenditures	2,256	10,084
Counter Service Costs (Schedule E-12)	Total expenditures	9,440	42,205
Billing Service Costs (Schedule E-13)	Total expenditures	1,073	4,795
Human Resources Costs (Schedule E-14)	Number of authorized employees	23,632	109,071
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	33,520	149,855
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 216,240	\$ 972,174
Direct salaries and wages (Schedule D-12)		\$ 1,863,052	\$ 9,734,302
Indirect cost rate, FY 2022		12%	10%



Schedule H-5  
 Department of Health, Housing, and Community Services  
 Indirect Cost Rate Proposal  
 Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Aging Services	Environmental Health
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 458,301	\$ 36,983	\$ 14,542
General Audit (Schedule E-2)	Total expenditures	149,106	12,032	4,731
Payroll Audit (Schedule E-3)	Number of authorized employees	217,024	9,317	17,303
City Clerk's Service Costs (Schedule E-4)	Total expenditures	650,938	52,528	20,654
Management Service Costs (Schedule E-5)	Total expenditures	479,120	38,663	15,203
Budget and Fiscal Management (Schedule E-6)	Total expenditures	139,316	11,242	4,421
Purchasing (Schedule E-7)	Total expenditures	203,957	16,459	6,472
Treasury Service Costs (Schedule E-8)	Total expenditures	99,657	8,042	3,162
Accounting (Schedule E-9)	Total expenditures	234,472	18,921	7,440
Accounts Payable (Schedule E-10)	Total expenditures	97,910	7,901	3,107
Revenue Collection (Schedule E-11)	Total expenditures	33,346	2,691	1,058
Counter Service Costs (Schedule E-12)	Total expenditures	139,571	11,263	4,429
Billing Service Costs (Schedule E-13)	Total expenditures	6,789	548	215
Human Resources Costs (Schedule E-14)	Number of authorized employees	367,889	15,794	29,332
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	495,568	39,990	15,724
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 3,772,964	\$ 282,374	\$ 147,792
Direct salaries and wages (Schedule D-12)		\$ 16,105,071	\$ 2,215,020	\$ 1,107,306
Indirect cost rate, FY 2022		23%	13%	13%

Schedule H-5  
 Department of Health, Housing, and Community Services  
 Indirect Cost Rate Proposal  
 Internal Plan

Indirect Costs Categories	Allocation Base	Mental Health	Public Health	Housing Development
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 119,135	\$ 57,694	\$ 52,303
General Audit (Schedule E-2)	Total expenditures	38,760	18,771	17,017
Payroll Audit (Schedule E-3)	Number of authorized employees	108,678	76,401	5,324
City Clerk's Service Costs (Schedule E-4)	Total expenditures	169,210	81,945	74,288
Management Service Costs (Schedule E-5)	Total expenditures	124,547	60,315	54,679
Budget and Fiscal Management (Schedule E-6)	Total expenditures	36,215	17,538	15,899
Purchasing (Schedule E-7)	Total expenditures	53,018	25,676	23,276
Treasury Service Costs (Schedule E-8)	Total expenditures	25,906	12,546	11,373
Accounting (Schedule E-9)	Total expenditures	60,951	29,517	26,759
Accounts Payable (Schedule E-10)	Total expenditures	25,452	12,326	11,174
Revenue Collection (Schedule E-11)	Total expenditures	8,668	4,198	3,806
Counter Service Costs (Schedule E-12)	Total expenditures	36,281	17,570	15,928
Billing Service Costs (Schedule E-13)	Total expenditures	1,765	855	775
Human Resources Costs (Schedule E-14)	Number of authorized employees	184,227	129,511	9,025
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	128,822	62,386	56,556
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		<u>\$ 1,121,634</u>	<u>\$ 607,246</u>	<u>\$ 378,184</u>
Direct salaries and wages (Schedule D-12)		\$ 7,094,159	\$ 3,752,849	\$ 987,569
Indirect cost rate, FY 2022		16%	16%	38%

Schedule H-5  
 Department of Health, Housing, and Community Services  
 Indirect Cost Rate Proposal  
 Internal Plan

Indirect Costs Categories	Allocation Base	Community Services
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 163,295
General Audit (Schedule E-2)	Total expenditures	53,127
Payroll Audit (Schedule E-3)	Number of authorized employees	27,319
City Clerk's Service Costs (Schedule E-4)	Total expenditures	231,932
Management Service Costs (Schedule E-5)	Total expenditures	170,713
Budget and Fiscal Management (Schedule E-6)	Total expenditures	49,639
Purchasing (Schedule E-7)	Total expenditures	72,671
Treasury Service Costs (Schedule E-8)	Total expenditures	35,508
Accounting (Schedule E-9)	Total expenditures	83,544
Accounts Payable (Schedule E-10)	Total expenditures	34,886
Revenue Collection (Schedule E-11)	Total expenditures	11,881
Counter Service Costs (Schedule E-12)	Total expenditures	49,730
Billing Service Costs (Schedule E-13)	Total expenditures	2,419
Human Resources Costs (Schedule E-14)	Number of authorized employees	46,310
Information Technology Costs (Schedule E-15)	Total expenditures	-
311 Call Center (Schedule E-16)	Total expenditures	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	176,573
Police Review Commission (Schedule E-18)	Total expenditures	-
Total indirect costs		\$ 1,209,548
Direct salaries and wages (Schedule D-12)		\$ 948,167
Indirect cost rate, FY 2022		128%

Schedule H-6  
Berkeley Public Library  
Indirect Cost Rate Proposal  
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Facilities Maintenance	Library Info System
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 238,405	\$ 22,593	\$ 24,676
General Audit (Schedule E-2)	Total expenditures	22,181	2,102	2,296
Payroll Audit (Schedule E-3)	Number of authorized employees	112,895	3,281	5,468
City Clerk's Service Costs (Schedule E-4)	Total expenditures	30,098	2,852	3,115
Management Service Costs (Schedule E-5)	Total expenditures	249,235	23,620	25,797
Budget and Fiscal Management (Schedule E-6)	Total expenditures	72,471	6,868	7,501
Purchasing (Schedule E-7)	Total expenditures	84,690	8,026	8,766
Treasury Service Costs (Schedule E-8)	Total expenditures	342	32	35
Accounting (Schedule E-9)	Total expenditures	121,971	11,559	12,625
Accounts Payable (Schedule E-10)	Total expenditures	22,323	2,116	2,311
Revenue Collection (Schedule E-11)	Total expenditures	17,347	1,644	1,795
Counter Service Costs (Schedule E-12)	Total expenditures	72,604	6,881	7,515
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	191,374	5,562	9,269
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	257,791	24,431	26,682
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 1,493,727	\$ 121,567	\$ 137,852
Direct salaries and wages (Schedule D-12)		\$ 6,571,187	\$ 251,888	\$ 418,112
Indirect cost rate, FY 2022		23%	48%	33%

Schedule H-6  
Berkeley Public Library  
Indirect Cost Rate Proposal  
Internal Plan

Indirect Costs Categories	Allocation Base	Branch Library	Technical Service	Central Library
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 83,408	\$ 45,936	\$ 61,791
General Audit (Schedule E-2)	Total expenditures	7,760	4,274	5,749
Payroll Audit (Schedule E-3)	Number of authorized employees	46,348	8,749	49,049
City Clerk's Service Costs (Schedule E-4)	Total expenditures	10,530	5,799	7,801
Management Service Costs (Schedule E-5)	Total expenditures	87,197	48,023	64,598
Budget and Fiscal Management (Schedule E-6)	Total expenditures	25,355	13,964	18,783
Purchasing (Schedule E-7)	Total expenditures	29,630	16,318	21,950
Treasury Service Costs (Schedule E-8)	Total expenditures	120	66	89
Accounting (Schedule E-9)	Total expenditures	42,673	23,502	31,613
Accounts Payable (Schedule E-10)	Total expenditures	7,810	4,301	5,786
Revenue Collection (Schedule E-11)	Total expenditures	6,069	3,342	4,496
Counter Service Costs (Schedule E-12)	Total expenditures	25,401	13,989	18,818
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	78,567	14,831	83,146
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	90,191	49,672	66,815
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 541,058	\$ 252,767	\$ 440,484
Direct salaries and wages (Schedule D-12)		\$ 3,040,818	\$ 557,624	\$ 2,302,745
Indirect cost rate, FY 2022		18%	45%	19%

Schedule H-7  
Parks, Recreation, and Waterfront  
Indirect Cost Rate Proposal  
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Parks Operations
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 543,815	\$ 210,943
General Audit (Schedule E-2)	Total expenditures	56,510	21,920
Payroll Audit (Schedule E-3)	Number of authorized employees	257,519	57,916
City Clerk's Service Costs (Schedule E-4)	Total expenditures	283,893	110,121
Management Service Costs (Schedule E-5)	Total expenditures	568,519	220,526
Budget and Fiscal Management (Schedule E-6)	Total expenditures	165,311	64,123
Purchasing (Schedule E-7)	Total expenditures	198,616	77,042
Treasury Service Costs (Schedule E-8)	Total expenditures	714,727	277,239
Accounting (Schedule E-9)	Total expenditures	278,223	107,921
Accounts Payable (Schedule E-10)	Total expenditures	56,915	22,077
Revenue Collection (Schedule E-11)	Total expenditures	39,569	15,349
Counter Service Costs (Schedule E-12)	Total expenditures	165,614	64,241
Billing Service Costs (Schedule E-13)	Total expenditures	42,230	16,381
Human Resources Costs (Schedule E-14)	Number of authorized employees	436,534	98,176
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	588,036	228,096
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 4,396,031	\$ 1,592,071
Direct salaries and wages (Schedule D-12)		\$ 12,014,600	\$ 4,995,535
Indirect cost rate, FY 2022		37%	32%

Schedule H-7  
Parks, Recreation, and Waterfront  
Indirect Cost Rate Proposal  
Internal Plan

Indirect Costs Categories	Allocation Base	Recreation	Waterfront
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 244,294	\$ 88,578
General Audit (Schedule E-2)	Total expenditures	25,386	9,205
Payroll Audit (Schedule E-3)	Number of authorized employees	143,626	55,977
City Clerk's Service Costs (Schedule E-4)	Total expenditures	127,531	46,241
Management Service Costs (Schedule E-5)	Total expenditures	255,391	92,602
Budget and Fiscal Management (Schedule E-6)	Total expenditures	74,261	26,926
Purchasing (Schedule E-7)	Total expenditures	89,223	32,351
Treasury Service Costs (Schedule E-8)	Total expenditures	321,071	116,417
Accounting (Schedule E-9)	Total expenditures	124,984	45,318
Accounts Payable (Schedule E-10)	Total expenditures	25,567	9,270
Revenue Collection (Schedule E-11)	Total expenditures	17,775	6,445
Counter Service Costs (Schedule E-12)	Total expenditures	74,397	26,976
Billing Service Costs (Schedule E-13)	Total expenditures	18,971	6,879
Human Resources Costs (Schedule E-14)	Number of authorized employees	243,469	94,889
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	264,159	95,781
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 2,050,104	\$ 753,855
Direct salaries and wages (Schedule D-12)		\$ 5,305,463	\$ 1,713,602
Indirect cost rate, FY 2022		39%	44%

Schedule H-8  
 Planning and Development Department  
 Indirect Cost Rate Proposal  
 Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Toxics Management	Land Use
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 246,179	\$ 16,153	\$ 81,808
General Audit (Schedule E-2)	Total expenditures	28,431	1,866	9,448
Payroll Audit (Schedule E-3)	Number of authorized employees	116,576	9,316	39,670
City Clerk's Service Costs (Schedule E-4)	Total expenditures	87,999	5,774	29,243
Management Service Costs (Schedule E-5)	Total expenditures	257,362	16,887	85,524
Budget and Fiscal Management (Schedule E-6)	Total expenditures	74,834	4,910	24,868
Purchasing (Schedule E-7)	Total expenditures	34,688	2,276	11,527
Treasury Service Costs (Schedule E-8)	Total expenditures	414,725	27,212	137,818
Accounting (Schedule E-9)	Total expenditures	125,948	8,264	41,854
Accounts Payable (Schedule E-10)	Total expenditures	115,266	7,563	38,304
Revenue Collection (Schedule E-11)	Total expenditures	17,912	1,175	5,952
Counter Service Costs (Schedule E-12)	Total expenditures	74,972	4,919	24,914
Billing Service Costs (Schedule E-13)	Total expenditures	65,565	4,302	21,788
Human Resources Costs (Schedule E-14)	Number of authorized employees	197,614	15,793	67,247
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	266,198	17,467	88,461
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 2,124,269	\$ 143,878	\$ 708,426
Direct salaries and wages (Schedule D-12)		\$ 9,814,363	\$ 680,960	\$ 3,027,703
Indirect cost rate, FY 2022		22%	21%	23%



Schedule H-8  
 Planning and Development Department  
 Indirect Cost Rate Proposal  
 Internal Plan

Indirect Costs Categories	Allocation Base	Energy and Sustainable Development	Building & Safety	Permit Service Center
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 23,111	\$ 125,107	\$ 21,216
General Audit (Schedule E-2)	Total expenditures	2,669	14,448	2,450
Payroll Audit (Schedule E-3)	Number of authorized employees	11,480	56,109	15,628
City Clerk's Service Costs (Schedule E-4)	Total expenditures	8,261	44,721	7,584
Management Service Costs (Schedule E-5)	Total expenditures	24,161	130,790	22,180
Budget and Fiscal Management (Schedule E-6)	Total expenditures	7,025	38,030	6,449
Purchasing (Schedule E-7)	Total expenditures	3,256	17,628	2,989
Treasury Service Costs (Schedule E-8)	Total expenditures	38,934	210,761	35,742
Accounting (Schedule E-9)	Total expenditures	11,824	64,006	10,855
Accounts Payable (Schedule E-10)	Total expenditures	10,821	58,578	9,934
Revenue Collection (Schedule E-11)	Total expenditures	1,682	9,103	1,544
Counter Service Costs (Schedule E-12)	Total expenditures	7,038	38,100	6,461
Billing Service Costs (Schedule E-13)	Total expenditures	6,155	33,320	5,651
Human Resources Costs (Schedule E-14)	Number of authorized employees	19,461	95,114	26,491
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	24,990	135,281	22,942
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 200,868	\$ 1,071,096	\$ 198,116
Direct salaries and wages (Schedule D-12)		\$ 900,719	\$ 4,346,162	\$ 858,818
Indirect cost rate, FY 2022		22%	25%	23%

Schedule H-9  
Police Department  
Indirect Cost Rate Proposal  
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Support Service
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 589,349	\$ 72,965
General Audit (Schedule E-2)	Total expenditures	122,964	15,224
Payroll Audit (Schedule E-3)	Number of authorized employees	279,081	9,200
City Clerk's Service Costs (Schedule E-4)	Total expenditures	60,196	7,453
Management Service Costs (Schedule E-5)	Total expenditures	616,121	76,279
Budget and Fiscal Management (Schedule E-6)	Total expenditures	179,152	22,180
Purchasing (Schedule E-7)	Total expenditures	56,963	7,052
Treasury Service Costs (Schedule E-8)	Total expenditures	118,835	14,712
Accounting (Schedule E-9)	Total expenditures	301,519	37,330
Accounts Payable (Schedule E-10)	Total expenditures	28,727	3,557
Revenue Collection (Schedule E-11)	Total expenditures	42,882	5,309
Counter Service Costs (Schedule E-12)	Total expenditures	179,481	22,221
Billing Service Costs (Schedule E-13)	Total expenditures	795	98
Human Resources Costs (Schedule E-14)	Number of authorized employees	473,085	15,596
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	637,273	78,898
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 3,686,423	\$ 388,075
Direct salaries and wages (Schedule D-12)		\$ 39,353,872	\$ 6,327,381
Indirect cost rate, FY 2022		9%	6%

Schedule H-9  
Police Department  
Indirect Cost Rate Proposal  
Internal Plan

Indirect Costs Categories	Allocation Base	Patrol	Police Investigation
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 350,485	\$ 135,905
General Audit (Schedule E-2)	Total expenditures	73,127	28,356
Payroll Audit (Schedule E-3)	Number of authorized employees	175,831	64,403
City Clerk's Service Costs (Schedule E-4)	Total expenditures	35,798	13,881
Management Service Costs (Schedule E-5)	Total expenditures	366,406	142,078
Budget and Fiscal Management (Schedule E-6)	Total expenditures	106,541	41,313
Purchasing (Schedule E-7)	Total expenditures	33,876	13,136
Treasury Service Costs (Schedule E-8)	Total expenditures	70,671	27,403
Accounting (Schedule E-9)	Total expenditures	179,313	69,531
Accounts Payable (Schedule E-10)	Total expenditures	17,084	6,624
Revenue Collection (Schedule E-11)	Total expenditures	25,502	9,889
Counter Service Costs (Schedule E-12)	Total expenditures	106,737	41,389
Billing Service Costs (Schedule E-13)	Total expenditures	473	183
Human Resources Costs (Schedule E-14)	Number of authorized employees	298,061	109,173
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	378,985	146,956
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 2,218,890	\$ 850,220
Direct salaries and wages (Schedule D-12)		\$ 22,606,797	\$ 8,567,518
Indirect cost rate, FY 2022		10%	10%

Schedule H-9  
Police Department  
Indirect Cost Rate Proposal  
Internal Plan

Indirect Costs Categories	Allocation Base	Police Professional Standards
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 29,995
General Audit (Schedule E-2)	Total expenditures	6,258
Payroll Audit (Schedule E-3)	Number of authorized employees	29,646
City Clerk's Service Costs (Schedule E-4)	Total expenditures	3,064
Management Service Costs (Schedule E-5)	Total expenditures	31,357
Budget and Fiscal Management (Schedule E-6)	Total expenditures	9,118
Purchasing (Schedule E-7)	Total expenditures	2,899
Treasury Service Costs (Schedule E-8)	Total expenditures	6,048
Accounting (Schedule E-9)	Total expenditures	15,346
Accounts Payable (Schedule E-10)	Total expenditures	1,462
Revenue Collection (Schedule E-11)	Total expenditures	2,182
Counter Service Costs (Schedule E-12)	Total expenditures	9,135
Billing Service Costs (Schedule E-13)	Total expenditures	40
Human Resources Costs (Schedule E-14)	Number of authorized employees	50,254
Information Technology Costs (Schedule E-15)	Total expenditures	-
311 Call Center (Schedule E-16)	Total expenditures	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	32,434
Police Review Commission (Schedule E-18)	Total expenditures	-
Total indirect costs		<u>\$ 229,238</u>
Direct salaries and wages (Schedule D-12)		\$ 1,852,176
Indirect cost rate, FY 2022		12%

Schedule H-10  
Public Works Department  
Indirect Cost Rate Proposal  
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Transportation	General Engineering
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 707,812	\$ 115,138	\$ 98,065
General Audit (Schedule E-2)	Total expenditures	146,379	23,811	20,280
Payroll Audit (Schedule E-3)	Number of authorized employees	335,528	57,770	56,394
City Clerk's Service Costs (Schedule E-4)	Total expenditures	482,848	78,544	66,897
Management Service Costs (Schedule E-5)	Total expenditures	740,741	120,495	102,627
Budget and Fiscal Management (Schedule E-6)	Total expenditures	215,388	35,037	29,841
Purchasing (Schedule E-7)	Total expenditures	293,281	47,707	40,633
Treasury Service Costs (Schedule E-8)	Total expenditures	22,260	3,621	3,084
Accounting (Schedule E-9)	Total expenditures	362,503	58,968	50,223
Accounts Payable (Schedule E-10)	Total expenditures	140,222	22,810	19,427
Revenue Collection (Schedule E-11)	Total expenditures	51,557	8,387	7,143
Counter Service Costs (Schedule E-12)	Total expenditures	215,783	35,101	29,896
Billing Service Costs (Schedule E-13)	Total expenditures	10,940	1,780	1,516
Human Resources Costs (Schedule E-14)	Number of authorized employees	568,771	97,928	95,597
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	766,168	124,631	106,150
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 5,060,181	\$ 831,726	\$ 727,772
Direct salaries and wages (Schedule D-12)		\$ 28,887,716	\$ 3,814,324	\$ 4,294,623
Indirect cost rate, FY 2022		18%	22%	17%

Schedule H-10  
Public Works Department  
Indirect Cost Rate Proposal  
Internal Plan

Indirect Costs Categories	Allocation Base	Zero Waste Management	Equipment Maintenance	Facility Maintenance
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 342,907	\$ 71,687	\$ 80,015
General Audit (Schedule E-2)	Total expenditures	70,915	14,825	16,548
Payroll Audit (Schedule E-3)	Number of authorized employees	143,049	26,134	52,182
City Clerk's Service Costs (Schedule E-4)	Total expenditures	233,921	48,903	54,584
Management Service Costs (Schedule E-5)	Total expenditures	358,860	75,022	83,738
Budget and Fiscal Management (Schedule E-6)	Total expenditures	104,347	21,814	24,349
Purchasing (Schedule E-7)	Total expenditures	142,083	29,703	33,154
Treasury Service Costs (Schedule E-8)	Total expenditures	10,784	2,254	2,516
Accounting (Schedule E-9)	Total expenditures	175,618	36,714	40,979
Accounts Payable (Schedule E-10)	Total expenditures	67,932	14,202	15,852
Revenue Collection (Schedule E-11)	Total expenditures	24,977	5,222	5,828
Counter Service Costs (Schedule E-12)	Total expenditures	104,538	21,854	24,393
Billing Service Costs (Schedule E-13)	Total expenditures	5,300	1,108	1,237
Human Resources Costs (Schedule E-14)	Number of authorized employees	242,489	44,301	88,456
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	371,178	77,597	86,612
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 2,398,899	\$ 491,341	\$ 610,443
Direct salaries and wages (Schedule D-12)		\$ 10,522,255	\$ 1,426,097	\$ 2,912,547
Indirect cost rate, FY 2022		23%	34%	21%

Schedule H-10  
Public Works Department  
Indirect Cost Rate Proposal  
Internal Plan

Indirect Costs Categories	Allocation Base	Streets & Utilities
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 125,179
General Audit (Schedule E-2)	Total expenditures	25,888
Payroll Audit (Schedule E-3)	Number of authorized employees	99,034
City Clerk's Service Costs (Schedule E-4)	Total expenditures	85,394
Management Service Costs (Schedule E-5)	Total expenditures	131,003
Budget and Fiscal Management (Schedule E-6)	Total expenditures	38,092
Purchasing (Schedule E-7)	Total expenditures	51,868
Treasury Service Costs (Schedule E-8)	Total expenditures	3,937
Accounting (Schedule E-9)	Total expenditures	64,110
Accounts Payable (Schedule E-10)	Total expenditures	24,799
Revenue Collection (Schedule E-11)	Total expenditures	9,118
Counter Service Costs (Schedule E-12)	Total expenditures	38,162
Billing Service Costs (Schedule E-13)	Total expenditures	1,935
Human Resources Costs (Schedule E-14)	Number of authorized employees	167,877
Information Technology Costs (Schedule E-15)	Total expenditures	-
311 Call Center (Schedule E-16)	Total expenditures	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	135,500
Police Review Commission (Schedule E-18)	Total expenditures	-
Total indirect costs		\$ 1,001,895
Direct salaries and wages (Schedule D-12)		\$ 5,917,871
Indirect cost rate, FY 2022		17%

Schedule H-11  
Police Accountability Board  
Indirect Cost Rate Proposal  
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Police Accountability Board
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 6,293	\$ 6,293
General Audit (Schedule E-2)	Total expenditures	-	-
Payroll Audit (Schedule E-3)	Number of authorized employees	2,981	2,981
City Clerk's Service Costs (Schedule E-4)	Total expenditures	-	-
Management Service Costs (Schedule E-5)	Total expenditures	6,580	6,580
Budget and Fiscal Management (Schedule E-6)	Total expenditures	1,913	1,913
Purchasing (Schedule E-7)	Total expenditures	-	-
Treasury Service Costs (Schedule E-8)	Total expenditures	-	-
Accounting (Schedule E-9)	Total expenditures	3,220	3,220
Accounts Payable (Schedule E-10)	Total expenditures	-	-
Revenue Collection (Schedule E-11)	Total expenditures	458	458
Counter Service Costs (Schedule E-12)	Total expenditures	1,917	1,917
Billing Service Costs (Schedule E-13)	Total expenditures	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	5,052	5,052
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	6,805	6,805
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 35,219	\$ 35,219
Direct salaries and wages (Schedule D-12)		\$ 380,925	\$ 380,925
Indirect cost rate, FY 2022		9%	9%