

# **CITY OF BERKELEY CALIFORNIA**



## **Indirect Cost Allocation Plan For Fiscal Year 2020**

**Prepared by Finance Department**

**CITY OF BERKELEY  
INDIRECT COST ALLOCATION PLAN  
For Fiscal Year 2020**

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INDIRECT COST ALLOCATION PLAN  
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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, 2019 through June 30, 2020.
- 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:

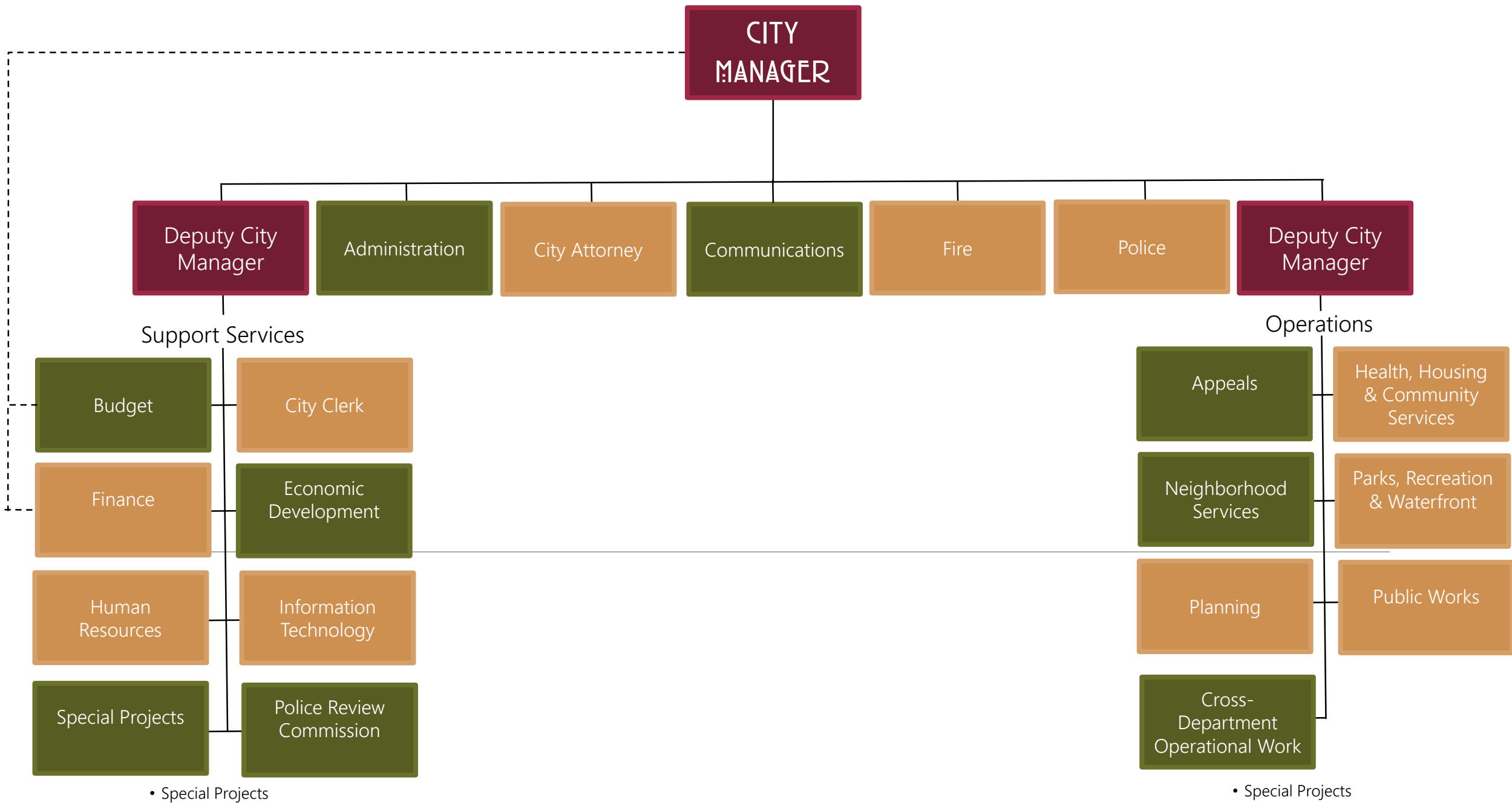
- i. Advertising and public relations ,
- ii. Entertainment/ alcoholic beverages,
- iii. Capital expenditures,
- iv. Defense claims by or against the Federal Government,
- v. Interest,
- vi. Lobbying and fund raising.

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

*3/5/2021*  
\_\_\_\_\_  
Date

City of Berkeley  
1947 Center Street  
Berkeley, CA 94704





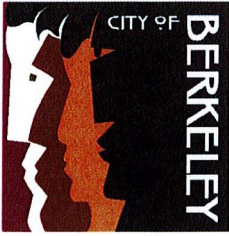
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• Special Projects

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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, 2020 to establish cost allocations for fiscal year 2020 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]*  
*Director of finance*  
*3/5/2021*

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**EXHIBIT C**

**Distribution of Indirect Costs by Operating Departments and Divisions**

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# **OFFICE OF ECONOMIC DEVELOPMENT**

## **MISSION STATEMENT**

The purpose of the Office of Economic Development (OED) is to expand employment and business opportunities for Berkeley residents, entrepreneurs and property owners through business retention and attraction; to generate a healthy business climate that maintains and enhances the environmental quality of the City, produces tax revenues to support civic goals and provides goods and services for the Berkeley populace; to support artistic and cultural activities for the community and generate new arts resources; and to ensure equal opportunities for minorities, women, and disabled persons in these endeavors.

## **ORGANIZATION CHART**





Schedule C-1  
Office of Economic Development

Service Division Categories	Total (a)	Administration	Business Services	Civic Arts
Salaries and wages	\$ 844,518	\$ 74,410	\$ 508,523	\$ 261,586
Fringe benefits	461,724	49,439	260,394	151,891
Professional services	1,160,502	4	591,298	569,200
Government agencies	181,860	-	17,579	164,281
Community agencies	5,884,566	-	4,261,644	1,622,922
Repair and maintenance	68,325	-	68,325	-
Communication	4,208	37	4,171	-
Building and equipment rentals	1,678	-	1,621	58
Advertising	5,431	-	2,547	2,884
Dues and subscriptions	159,497	-	159,422	75
Transportation	4,132	1,199	2,933	-
Materials and supplies	13,781	-	8,898	4,883
Indirect costs	1,557	-	1,557	-
Machinery and equipment	9,373	-	-	9,373
Loans	150,000	-	150,000	-
Subtotal	8,951,152	125,088	6,038,912	2,787,152
Less unallowance costs:				
Governmental agencies & Loans	(331,860)	-	(167,579)	(164,281)
Capital expenditure	(9,373)	-	-	(9,373)
Advertising & Indirect cost	(6,987)	-	(4,103)	(2,884)
Adjusted Expenditures	\$ 8,602,931	\$ 125,088	\$ 5,867,229	\$ 2,610,614

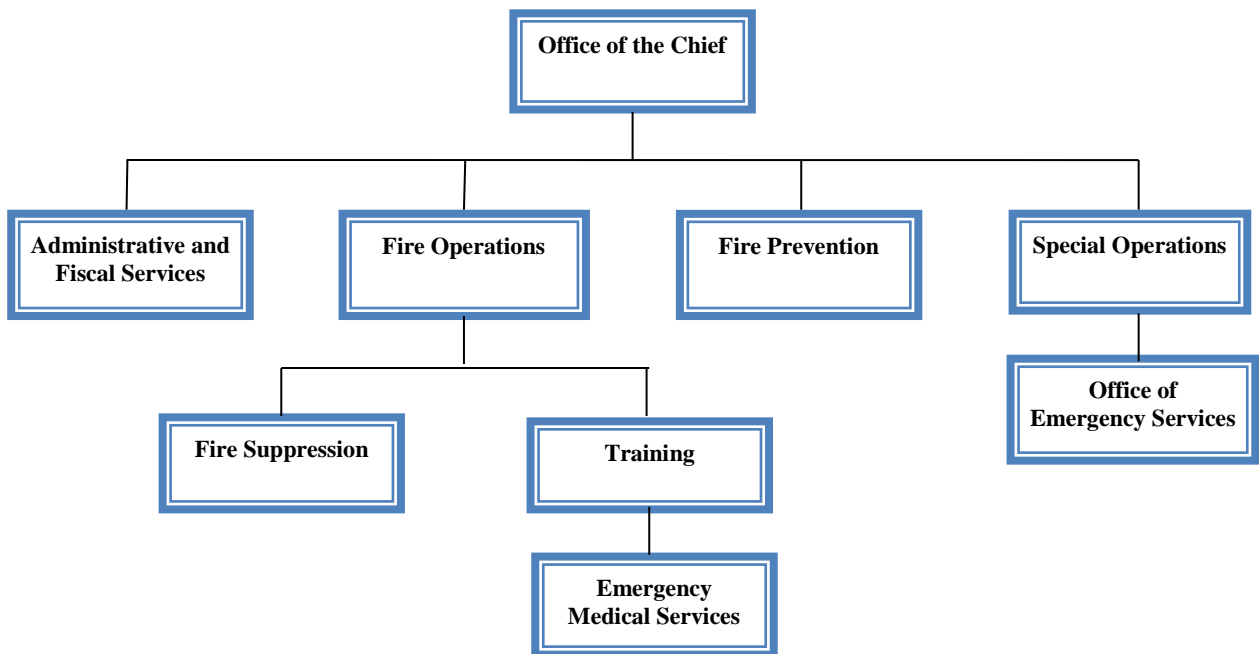
(a) To Schedule D-13 & F-1

# **DEPARTMENT OF FIRE AND EMERGENCY SERVICES**

## **MISSION STATEMENT**

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

## **ORGANIZATION CHART**



Schedule C-2  
 Department of Fire and Emergency Services

Service Division Categories	Total (a)	Office of Fire Chief	Administration	Fire Operation
Salaries and wages	\$ 23,824,636	\$ 933,918	\$ 756,998	\$ 13,652,011
Fringe benefits	16,869,979	620,425	516,358	9,963,865
Professional services	2,042,142	165,028	2,121	95,721
Government agencies	138,595	1,748	-	10,911
Repair and maintenance	2,393,215	1,308,761	-	1,084,454
Communication	263,201	2,441	-	241,564
Building and equipment rentals	102,531	-	5,919	1,709
Advertising	915	438	-	-
Dues and subscriptions	7,804	1,860	-	50
Printing and binding	3,063	463	-	402
Transportation	1,230,435	12,648	140,433	619,096
Materials and supplies	841,701	75,575	13,943	363,551
Utilities	205,380	9,150	-	196,229
Indirect costs	9,182	-	-	-
Machinery and equipment	253,993	-	38,762	141,919
Property acquisition and improvements	16,465	-	-	16,465
Transfers out	10,712	-	-	-
Subtotal	48,213,947	3,132,456	1,474,534	26,387,947
Less unallowance costs:				
Governmental agencies	(138,595)	(1,748)	-	(10,911)
Capital expenditure	(270,458)	-	(38,762)	(158,384)
Advertising & Indirect cost	(10,097)	(438)	-	-
Adjusted Expenditures	\$ 47,794,798	\$ 3,130,271	\$ 1,435,771	\$ 26,218,653

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

Schedule C-2  
 Department of Fire and Emergency Services

Service Division Categories	Fire Prevention	Training Emergency Services
Salaries and wages	\$ 691,943	\$ 7,789,765
Fringe benefits	476,737	5,292,594
Professional services	8,050	1,771,223
Government agencies	-	125,936
Repair and maintenance	-	-
Communication	-	19,196
Building and equipment rentals	-	94,903
Advertising	458	20
Dues and subscriptions	2,030	3,864
Printing and binding	2,005	193
Transportation	13,552	444,705
Materials and supplies	23,420	365,211
Utilities	-	-
Indirect costs	9,182	-
Machinery and equipment	-	73,312
Property acquisition and improvements	-	-
Transfers out	-	10,712
Subtotal	1,227,376	15,991,634
Less unallowance costs:		
Governmental agencies	-	(125,936)
Capital expenditure	-	(73,312)
Advertising & Indirect cost	(9,639)	(20)
Adjusted Expenditures	\$ 1,217,737	\$ 15,792,366

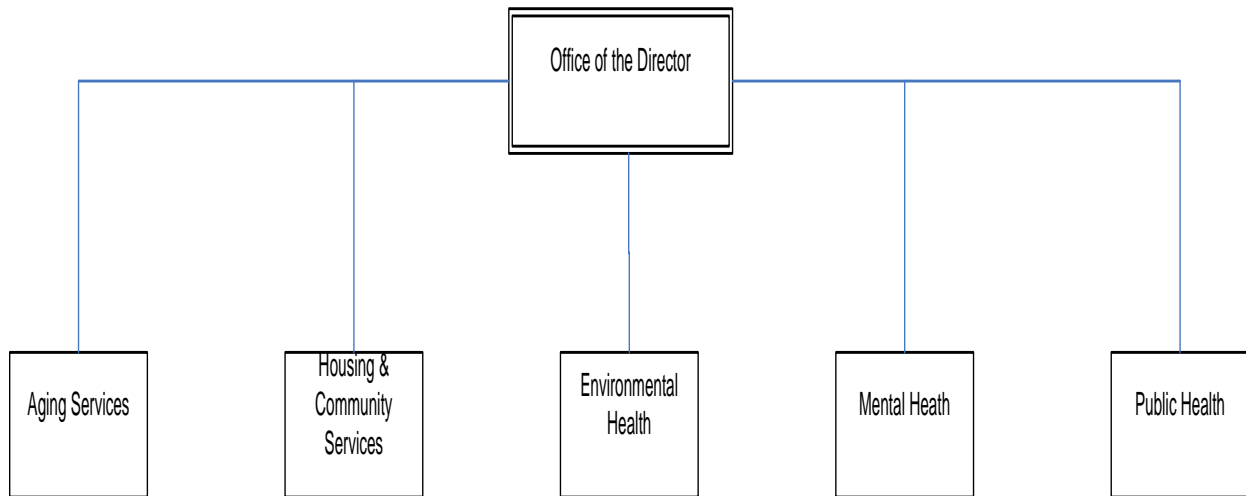
(a) To Schedule D-13 & F-1

# **DEPARTMENT OF HEALTH, HOUSING & COMMUNITY SERVICES**

## **MISSION STATEMENT**

The Department of Health, Housing & Community Services' mission is to enhance community life and support health and wellness for all. We are committed to social and environmental justice and to promoting equity in health, housing, and economic opportunity. We collaborate with community partners to build a vibrant and healthy Berkeley.

## **ORGANIZATION CHART**



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	\$ 18,613,807	\$ 2,205,173	\$ 2,003,840	\$ 1,036,693	\$ 552,663
Fringe benefits	10,681,641	1,370,722	1,164,041	593,954	291,028
Professional services	2,543,845	770,135	515,563	69,058	10,395
Government agencies	120,209	77,411	27,753	-	-
Community agencies	15,580,789	2,964,913	-	-	-
Repair and maintenance	2,259,370	1,950,007	-	-	-
Communication	210,031	50,062	39,035	2,518	-
Building and equipment rentals	477,865	15,147	6,355	2,425	-
Advertising	6,250	4,900	-	-	-
Housing assistance payments	4,919,442	-	-	-	-
Insurance	39,471	-	219	-	-
Dues and subscriptions	92,618	3,244	-	3,305	-
Printing and binding	65,266	685	20,907	586	88
Transportation	419,370	24,128	86,681	65,339	133
Materials and supplies	628,262	66,735	30,111	12,322	525
Utilities	163,344	-	68,607	-	10,260
Indirect costs	18,221	-	-	18,221	-
Machinery and equipment	665,935	68,953	56,245	-	-
Loans	3,100,186	-	-	-	1,682,735
Subtotal	60,605,923	9,572,214	4,019,360	1,804,421	2,547,827
Less unallowance costs:					
Governmental agencies & Loans	(3,220,395)	(77,411)	(27,753)	-	(1,682,735)
Capital expenditure	(665,935)	(68,953)	(56,245)	-	-
Advertising & Indirect cost	(24,471)	(4,900)	-	(18,221)	-
Adjusted Expenditures	<u>\$ 56,695,122</u>	<u>\$ 9,420,950</u>	<u>\$ 3,935,361</u>	<u>\$ 1,786,200</u>	<u>\$ 865,091</u>

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

Schedule C-3  
 Health, Housing, and Community Services

Service Division Categories	Community Services	Mental Health	Public Health
Salaries and wages	\$ 1,635,347	\$ 6,992,962	\$ 4,187,129
Fringe benefits	638,604	4,112,606	2,510,686
Professional services	178,710	694,623	305,360
Government agencies	6,676	365	8,004
Community agencies	11,016,006	1,537,462	62,408
Repair and maintenance	-	35,319	274,045
Communication	1,569	90,057	26,789
Building and equipment rentals	2,556	426,504	24,877
Advertising	-	900	450
Housing assistance payments	4,919,442	-	-
Insurance	-	19,626	19,626
Dues and subscriptions	-	61,342	24,727
Printing and binding	893	9,498	32,610
Transportation	2,777	224,242	16,070
Materials and supplies	30,708	153,141	334,720
Utilities	-	52,214	32,263
Indirect costs	-	-	-
Machinery and equipment	372,030	168,736	(28)
Loans	1,417,451	-	-
Subtotal	20,222,770	14,579,597	7,859,736
Less unallowance costs:			
Governmental agencies & Loans	(1,424,127)	(365)	(8,004)
Capital expenditure	(372,030)	(168,736)	28
Advertising & Indirect cost	-	(900)	(450)
Adjusted Expenditures	\$ 18,426,613	\$ 14,409,596	\$ 7,851,310

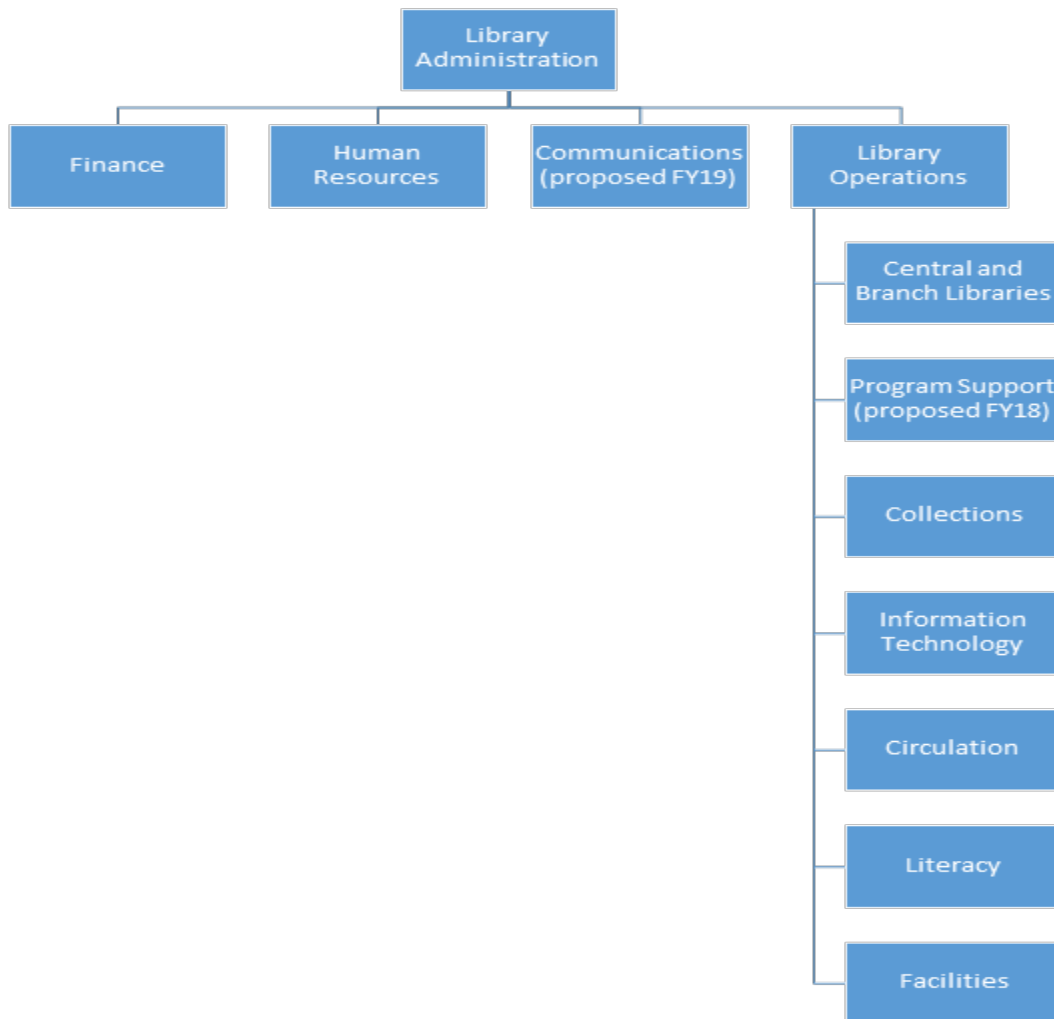
(a) To Schedule D-13 & F-2

# **BERKELEY PUBLIC LIBRARY**

## **MISSION STATEMENT**

Berkeley Public Library supports the individual's right to know by providing free access to information. The Central Library and four neighborhood Branch Libraries are committed to developing collections, resources, and services that meet the cultural, informational, recreational, and educational needs of Berkeley's diverse, multi-cultural community. The Library supports independent learning, personal growth, and the individual's need for information. Helpful and expert staff welcome the opportunity to provide quality library services and programs. Berkeley Public Library—an institution shaped by Berkeley's traditions, characteristics, and environment—belongs to the entire community.

## **ORGANIZATION CHART**





Schedule C-4  
Berkeley Public Library

Service Division Categories	Total (a)	Administration	Facilities Maintenance	Library Info System
Salaries and wages	\$ 6,796,480	\$ 729,601	\$ 160,635	\$ 543,694
Fringe benefits	4,252,537	443,894	120,943	326,187
Professional services	1,278,581	420,147	391,816	367,794
Government agencies	4,399	-	4,399	-
Repair and maintenance	542,422	-	362,798	179,624
Communication	35,260	2,464	-	32,796
Building and equipment rentals	1,618	352	-	-
Advertising	3,100	3,073	27	-
Rentals and leases	7,237	6,407	829	-
Dues and subscriptions	36,746	36,746	-	-
Printing and binding	6,586	4,937	288	-
Transportation	40,774	14,818	25,111	-
Materials and supplies	2,194,869	6,941	98,883	323,046
Utilities	332,133	278	235,785	-
Machinery and equipment	140,857	-	-	129,978
Property acquisition and improvements	652,098	-	-	-
Subtotal	16,325,697	1,669,659	1,401,515	1,903,119
Less unallowance costs:				
Governmental agencies	(4,399)	-	(4,399)	-
Capital expenditure	(792,955)	-	-	(129,978)
Advertising	(3,100)	(3,073)	(27)	-
Adjusted Expenditures	\$ 15,525,243	\$ 1,666,586	\$ 1,397,089	\$ 1,773,141

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

Schedule C-4  
Berkeley Public Library

Service Division Categories	Capital Project	Central Library	Branch Library	Technical Service
Salaries and wages	\$ 33,841	\$ 1,708,490	\$ 2,857,189	\$ 763,031
Fringe benefits	18,025	1,028,721	1,845,078	469,689
Professional services	-	21,989	75,836	1,000
Government agencies	-	-	-	-
Repair and maintenance	-	-	-	-
Communication	-	-	-	-
Building and equipment rentals	-	-	1,266	-
Advertising	-	-	-	-
Rentals and leases	-	-	-	-
Dues and subscriptions	-	-	-	-
Printing and binding	-	1,360	-	-
Transportation	-	845	-	-
Materials and supplies	-	36,387	36,038	1,693,573
Utilities	-	-	96,070	-
Machinery and equipment	-	10,879	-	-
Property acquisition and improvements	652,098	-	-	-
Subtotal	703,964	2,808,670	4,911,478	2,927,292
Less unallowance costs:				
Governmental agencies	-	-	-	-
Capital expenditure	(652,098)	(10,879)	-	-
Advertising	-	-	-	-
Adjusted Expenditures	\$ 51,866	\$ 2,797,792	\$ 4,911,478	\$ 2,927,292

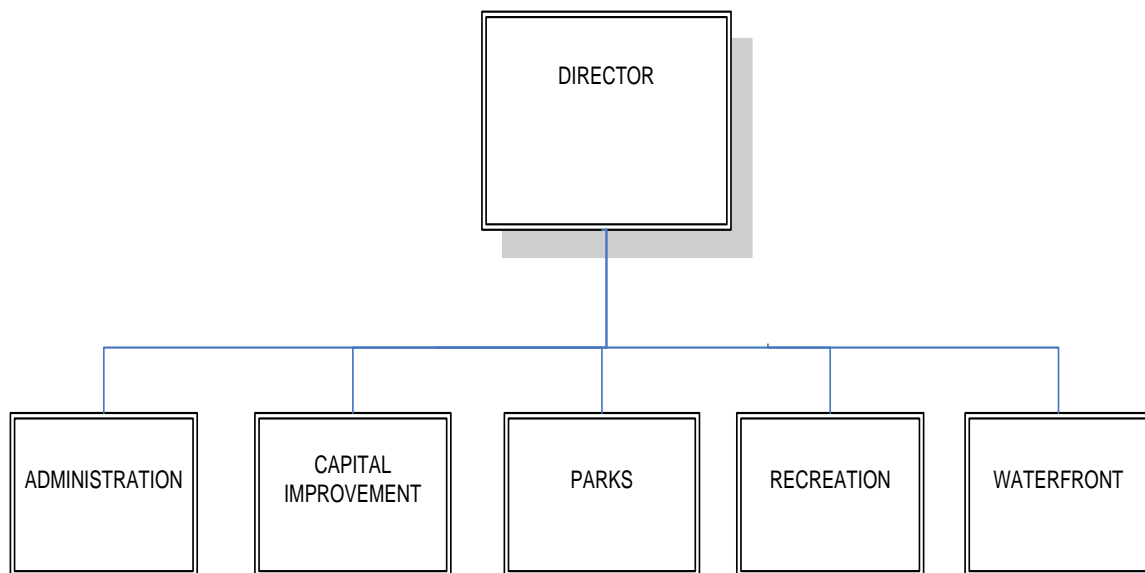
(a) To Schedule D-13 & F-2

# ***PARKS, RECREATION & WATERFRONT***

## **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**



Schedule C-5  
Parks, Recreation, and Waterfront

Service Division Categories	Total (a)	Administration	Parks Operations	Recreation	Waterfront
Salaries and wages	\$ 11,739,243	\$ 1,766,241	\$ 4,618,545	\$ 3,909,873	\$ 1,444,584
Fringe benefits	6,520,840	1,044,377	3,093,353	1,523,928	859,182
Professional services	8,764,057	3,157,142	1,479,155	3,651,373	476,386
Government agencies	261,916	101,956	-	159,500	461
Community agencies	-	-	-	-	-
Repair and maintenance	1,282,726	930,157	86,557	115,748	150,264
Communication	105,316	8,723	14,971	61,328	20,294
Building and equipment rentals	308,599	17,358	73,996	179,834	37,411
Advertising	30,747	13,795	-	7,425	9,527
Rentals and leases	-	-	-	-	-
Facility maintenance	20,047	20,047	-	-	-
Insurance	48,162	-	(68)	(68)	48,298
Dues and subscriptions	17,848	939	800	15,809	300
Printing and binding	35,543	20,329	3,790	8,813	2,611
Transportation	872,073	3,046	715,427	16,334	137,265
Materials and supplies	2,019,804	511,220	527,035	598,269	383,281
Utilities	2,013,295	20,624	1,124,807	318,204	549,660
Indirect costs	376,437	68,673	23,053	14,449	270,262
Interest payment	305,140	-	-	-	305,140
Machinery and equipment	211,473	41,550	110,108	51,748	8,066
Property acquisition and improvements	8,361,705	5,905,284	-	2,456,421	-
Principal payment	180,579	-	-	-	180,579
Other costs	8,636	-	27	8,393	216
Loans	-	-	-	-	-
Transfers out	109,259	51,368	36,795	3,000	18,096
Subtotal	43,593,445	13,682,829	11,908,352	13,100,382	4,901,883
Less unallowance costs:					
Governmental agencies	(261,916)	(101,956)	-	(159,500)	(461)
Capital expenditure	(8,573,178)	(5,946,834)	(110,108)	(2,508,169)	(8,066)
Advertising & Indirect cost	(407,184)	(82,468)	(23,053)	(21,874)	(279,789)
Adjusted Expenditures	\$ 34,351,167	\$ 7,551,571	\$ 11,775,191	\$ 10,410,839	\$ 4,613,567

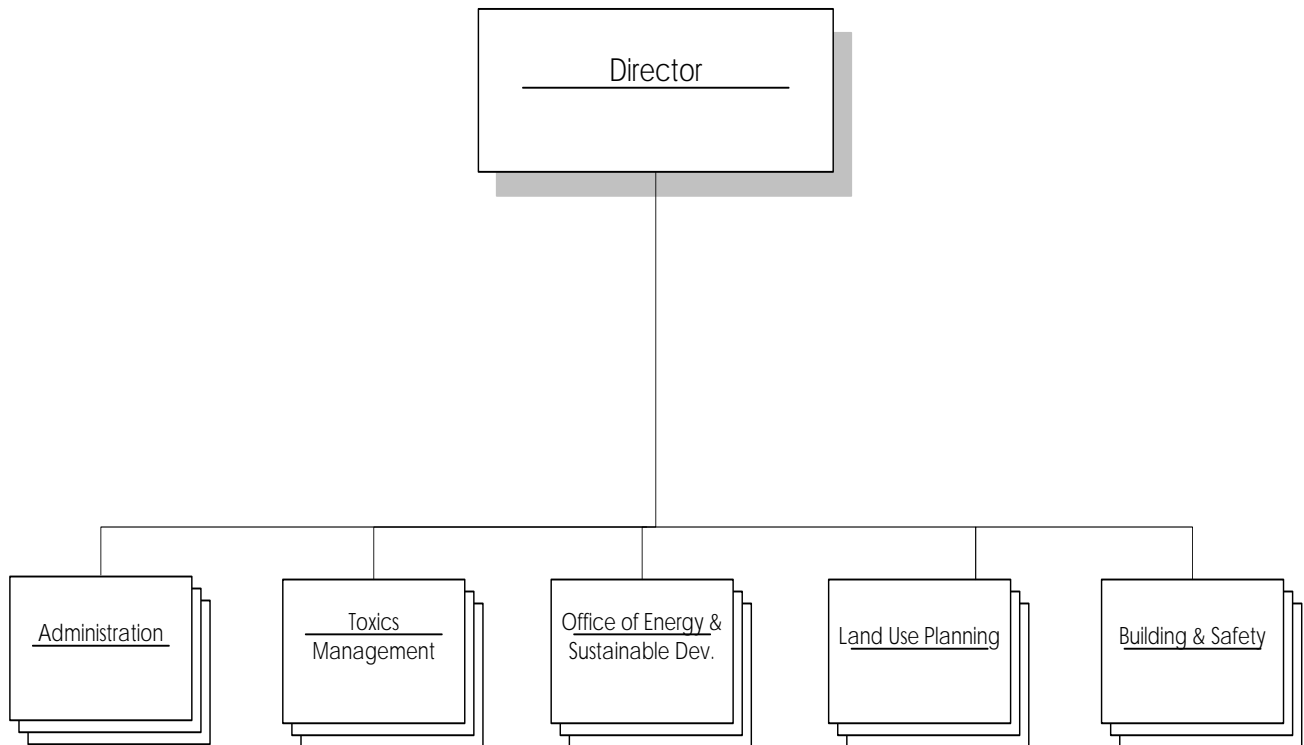
(a) To Schedule D-13 & F-3

# ***PLANNING AND DEVELOPMENT DEPARTMENT***

## **MISSION STATEMENT**

The Planning and Development Department's mission is to enhance safety, livability and resilience in the built environment and to work together 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	\$ 9,489,093	\$ 656,656	\$ 607,507	\$ 2,868,198
Fringe benefits	5,633,286	442,347	352,967	1,649,195
Professional services	2,338,206	1,468	7,155	664,586
Government agencies	429,221	-	-	-
Repair and maintenance	1,537,435	1,445,096	29,023	9,394
Communication	30,594	1,683	4,238	4,317
Building and equipment rentals	51,039	3,378	2,571	30,696
Advertising	30,537	-	-	5,129
Dues and subscriptions	32,304	310	50	1,151
Printing and binding	10,634	-	149	1,560
Transportation	202,087	4,867	18,078	549
Materials and supplies	300,912	19,526	7,859	77,693
Indirect costs	1,509,391	105,409	100,975	471,025
Other costs	50	-	-	-
Transfers out	640	-	640	-
Subtotal	21,595,429	2,680,738	1,131,212	5,783,493
Less unallowance costs:				
Governmental agencies	(429,221)	-	-	-
Capital expenditure	-	-	-	-
Advertising & Indirect cost	(1,539,928)	(105,409)	(100,975)	(476,154)
Adjusted Expenditures	\$ 19,626,280	\$ 2,575,329	\$ 1,030,238	\$ 5,307,338

(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	\$ 3,877,871	\$ 728,764	\$ 750,096
Fringe benefits	2,352,488	436,523	399,767
Professional services	1,358,129	134,491	172,377
Government agencies	429,221	-	-
Repair and maintenance	45,437	6,970	1,515
Communication	16,919	2,202	1,236
Building and equipment rentals	8,469	4,230	1,695
Advertising	25,058	-	350
Dues and subscriptions	20,843	-	9,950
Printing and binding	7,736	599	591
Transportation	175,339	631	2,623
Materials and supplies	155,597	27,442	12,795
Indirect costs	635,648	148,959	47,374
Other costs	50	-	-
Transfers out	-	-	-
Subtotal	9,108,805	1,490,812	1,400,369
Less unallowance costs:			
Governmental agencies	(429,221)	-	-
Capital expenditure	-	-	-
Advertising & Indirect cost	(660,706)	(148,959)	(47,724)
Adjusted Expenditures	\$ 8,018,878	\$ 1,341,852	\$ 1,352,644

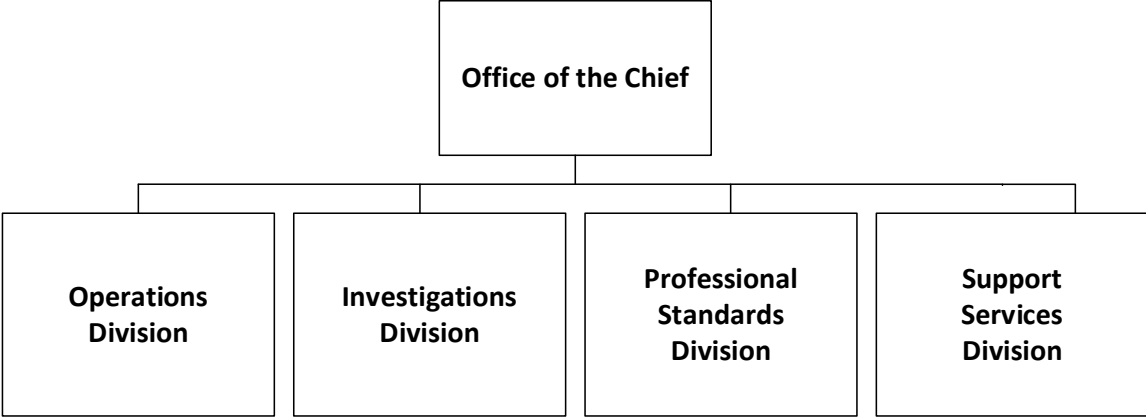
(a) To Schedule D-13 & F-3

***POLICE DEPARTMENT***

**MISSION STATEMENT**

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

**ORGANIZATION CHART**





Schedule C-7  
Police Department

Service Division Categories	Total (a)	Office of the Chief of Police	Administration	Support Service
Salaries and wages	\$ 18,068,648	\$ 818,006	\$ 1,562,128	\$ 5,966,721
Fringe benefits	12,504,692	705,555	1,139,584	3,005,894
Professional services	1,035,426	150,653	367,462	49,875
Repair and maintenance	3,110,817	2,336,221	733,354	-
Communication	184,844	-	179,724	-
Building and equipment rentals	295,349	-	25,873	-
Advertising	1,539	-	500	-
Dues and subscriptions	13,558	5,926	-	-
Printing and binding	29,574	258	29,289	27
Transportation	2,281,344	2,800	1,563,485	3,621
Materials and supplies	625,470	9,408	207,547	40,183
Utilities	16,360	-	401	-
Machinery and equipment	111,713	299	20,931	52,974
Transfers out	8,650	-	-	-
Subtotal	38,287,985	4,029,127	5,830,279	9,119,295
Less unallowance costs:				
Capital expenditure	(111,713)	(299)	(20,931)	(52,974)
Advertising	(1,539)	-	(500)	-
Adjusted Expenditures	\$ 38,174,733	\$ 4,028,828	\$ 5,808,848	\$ 9,066,321

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

Schedule C-7  
Police Department

Service Division Categories	Patrol	Police Investigation	Police Professional Standards
Salaries and wages	\$ 235,707	\$ 7,483,939	\$ 2,002,148
Fringe benefits	-	6,007,810	1,645,850
Professional services	-	270,394	197,042
Repair and maintenance	-	41,242	-
Communication	-	5,119	-
Building and equipment rentals	-	252,010	17,466
Advertising	-	-	1,039
Dues and subscriptions	-	7,632	-
Printing and binding	-	-	-
Transportation	4,245	480,056	227,137
Materials and supplies	62,990	153,030	152,312
Utilities	-	15,959	-
Machinery and equipment	-	37,509	-
Transfers out	-	8,650	-
Subtotal	302,942	14,763,350	4,242,994
Less unallowance costs:			
Capital expenditure	-	(37,509)	-
Advertising	-	-	(1,039)
Adjusted Expenditures	\$ 302,942	\$ 14,725,840	\$ 4,241,954

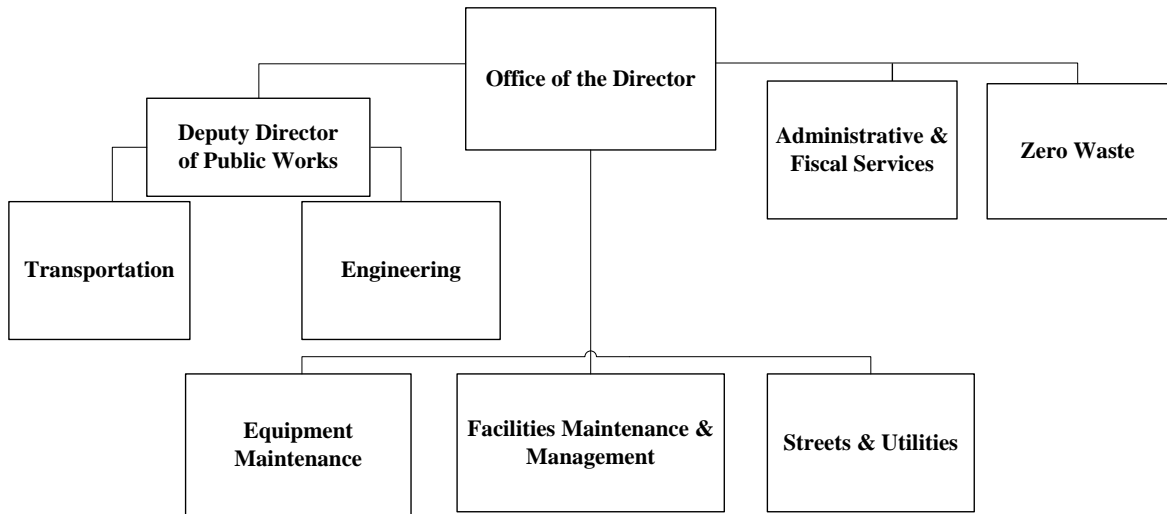
(a) To Schedule D-13 & F-4

# ***PUBLIC WORKS DEPARTMENT***

## **MISSION STATEMENT**

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

## **ORGANIZATION CHART**



Schedule C-8  
Public Works Department

Service Division Categories	Total (a)	Office of PW			General Engineering
		Director & Admin	Administration	Transportation	
Salaries and wages	\$ 28,310,139	\$ 1,588,674	\$ 823,252	\$ 3,345,559	\$ 3,471,334
Fringe benefits	19,703,927	938,797	489,043	2,295,004	1,998,028
Professional services	24,655,927	650	319,136	5,330,426	4,200,170
Government agencies	177,678	-	-	61,262	85,845
Repair and maintenance	4,603,748	2,643,225	151,353	380,643	289,103
Communication	181,742	4,517	5,676	51,989	15,105
Building and equipment rentals	75,372	8,837	4,965	5,372	23,889
Advertising	2,499	-	522	420	1,284
Rentals and leases	14,678	1,789	7,027	1,474	2,928
Insurance	6,650	-	-	-	-
Dues and subscriptions	30,342	1,492	1,616	7,653	15,898
Printing and binding	30,414	335	256	555	11,317
Transportation	8,292,272	4,926	17,770	212,313	101,444
Materials and supplies	5,662,601	25,227	25,187	311,755	122,312
Utilities	2,781,892	-	120,711	347,254	53,126
Indirect costs	3,282,509	187,421	47,424	42,298	305,836
Interest payment	69,286	-	-	-	-
Machinery and equipment	2,837,907	-	-	820,586	-
Property acquisition and improvements	38,079,861	-	-	5,567,063	32,512,799
Principal payment	735,498	-	-	-	-
Other costs	161,680	-	-	-	144,423
Transfers out	325,234	24,482	5,544	12,152	42,428
Subtotal	140,021,855	5,430,374	2,019,484	18,793,777	43,397,268
Less unallowance costs:					
Governmental agencies	(177,678)	-	-	(61,262)	(85,845)
Capital expenditure	(40,917,768)	-	-	(6,387,649)	(32,512,799)
Advertising & Indirect cost	(3,285,007)	(187,421)	(47,945)	(42,718)	(307,120)
Adjusted Expenditures	<u>\$ 95,641,402</u>	<u>\$ 5,242,953</u>	<u>\$ 1,971,539</u>	<u>\$ 12,302,148</u>	<u>\$ 10,491,504</u>

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

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	\$ -	\$ 2,724,926	\$ 5,219,527	\$ 9,478,674	\$ 1,658,193
Fringe benefits	-	2,010,622	4,093,740	6,551,022	1,327,671
Professional services	-	1,467,341	308,566	12,321,788	707,850
Government agencies	-	7,249	-	23,322	-
Repair and maintenance	-	612,931	220,745	245,843	59,905
Communication	-	75,556	14,121	11,199	3,579
Building and equipment rentals	-	6,560	16,481	9,267	-
Advertising	-	273	-	-	-
Rentals and leases	-	1,460	-	-	-
Insurance	-	-	-	-	6,650
Dues and subscriptions	-	-	2,052	1,430	201
Printing and binding	-	141	1,176	15,777	856
Transportation	-	232,472	1,584,820	5,991,466	147,059
Materials and supplies	-	736,363	343,927	442,768	3,655,062
Utilities	-	1,506,698	658,854	95,249	-
Indirect costs	-	69,799	762,377	1,867,354	-
Interest payment	-	-	-	-	69,286
Machinery and equipment	-	8,882	19,020	41,964	1,947,455
Property acquisition and improvements	-	-	-	-	-
Principal payment	-	-	-	-	735,498
Other costs	-	5,104	-	8,275	3,878
Transfers out	55,625	18,044	68,223	98,736	-
Subtotal	55,625	9,484,421	13,313,631	37,204,132	10,323,144
Less unallowance costs:					
Governmental agencies	-	(7,249)	-	(23,322)	-
Capital expenditure	-	(8,882)	(19,020)	(41,964)	(1,947,455)
Advertising & Indirect cost	-	(70,071)	(762,377)	(1,867,354)	-
Adjusted Expenditures	\$ 55,625	\$ 9,398,219	\$ 12,532,233	\$ 35,271,493	\$ 8,375,689

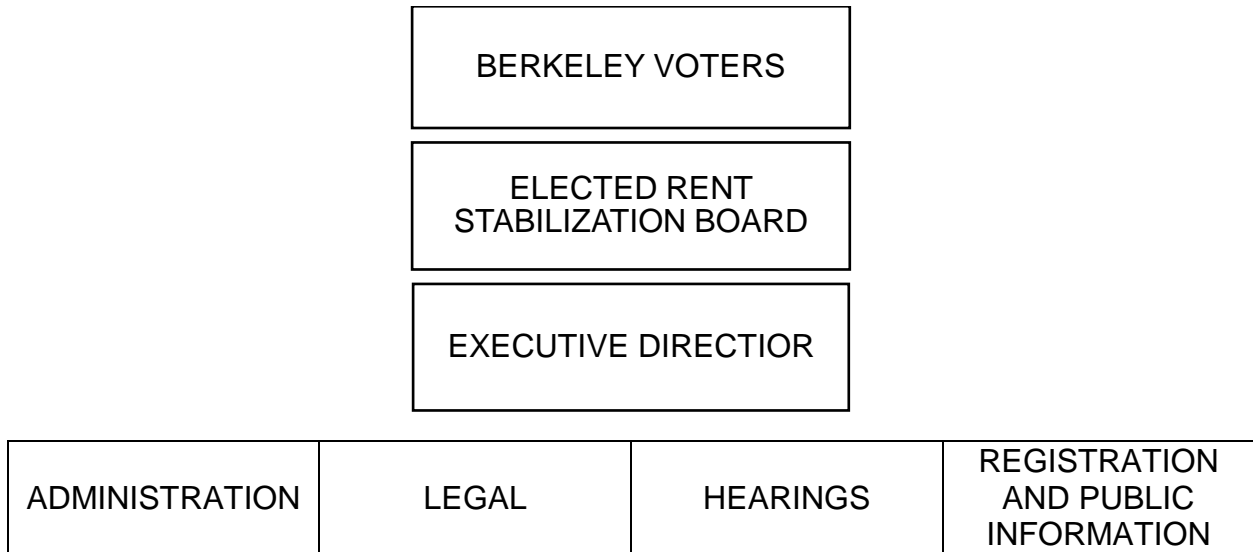
(a) To Schedule D-13 & F-6

# **RENT STABILIZATION BOARD & PROGRAM**

## **MISSION STATEMENT**

The mission of the Rent Stabilization Board is to regulate residential rent increases in the City of Berkeley and to protect against unwarranted rent increases and evictions and to provide a fair return to property owners. The Board oversees a program that 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**



Schedule C-9  
 Rent Stabilization Board

Service Division Categories	Total	Rent Board
Salaries and wages	\$ 2,527,381	\$ 2,527,381
Fringe benefits	1,546,846	1,546,846
Professional services	594,985	594,985
Community agencies	574,615	574,615
Communication	5,246	5,246
Building and equipment rentals	352,461	352,461
Advertising	32,254	32,254
Insurance	33	33
Dues and subscriptions	13,882	13,882
Printing and binding	32,340	32,340
Transportation	2,733	2,733
Materials and supplies	62,996	62,996
Subtotal	5,745,772	5,745,772
Less unallowance costs:		
Advertising and Indirect cost	(32,254)	(32,254)
Adjusted Expenditures	\$ 5,713,518	\$ 5,713,518

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

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EXHIBIT D

Computations of Service/Supporting Costs

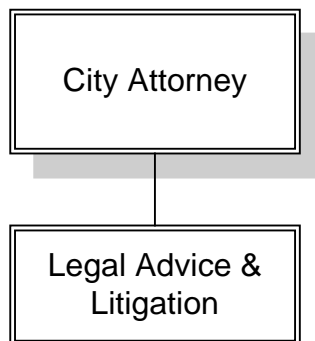
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# ***CITY ATTORNEY'S OFFICE***

## **MISSION STATEMENT**

The mission of the Berkeley City Attorney's Office is to provide excellent legal services to the City government which is comprised of the Mayor, City Council, and other elected officials as well as to the approximately 12 departments and various boards, commissions, including the Board of Library Trustees.

## **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	\$ 1,241,567	\$ 1,241,567
Fringe benefits	659,374	659,374
Professional services	12,799	12,799
Repair and maintenance	211,048	211,048
Communication	9,763	9,763
Building and equipment rentals	4,300	4,300
Advertising	123	123
Judgement & claims	-	-
Dues and subscriptions	47,753	47,753
Printing and binding	452	452
Transportation	6,095	6,095
Materials and supplies	24,498	24,498
Subtotal	2,217,772	2,217,772
Less unallowable costs:		
Advertising	(123)	(123)
Costs to be allocated	\$ 2,217,649	\$ 2,217,649

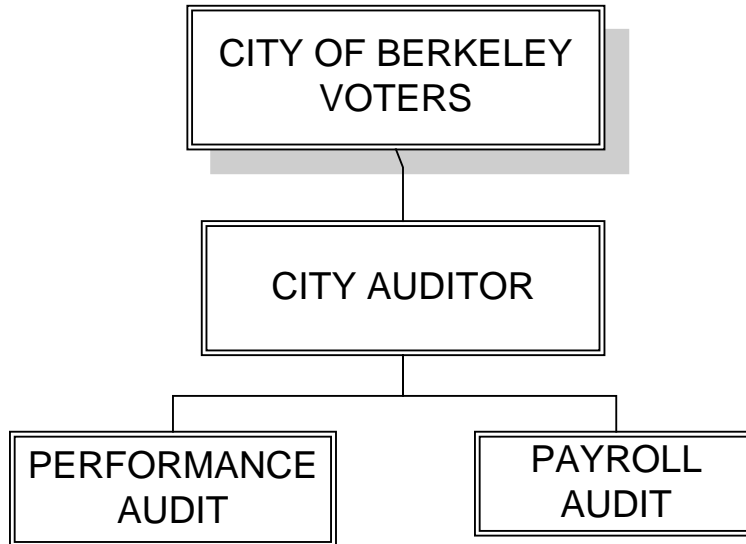
(a) To Schedule E-1

# **CITY AUDITOR'S OFFICE**

## **MISSION STATEMENT**

Our mission is to be a catalyst for improving City government. Our independent performance audits, conducted in accordance with Government Auditing Standards, promote efficiency, effectiveness, equity, and accountability in City operations. We provide objective, timely, and accurate information about City program performance to the public, as well as to Council, management, and staff. Our non-audit services, including payroll oversight, were included in the City Charter to provide appropriate checks and balances. Our public reporting of recommendations for improvement helps Berkeley residents hold City government accountable for stewardship of public resources.

## **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	\$ 1,361,114	\$ 266,344	\$ 486,674	\$ 608,096
Fringe benefits	784,286	147,560	288,211	348,515
Professional services	12,319	-	7,992	4,327
Repair and maintenance	216,242	82,108	134,134	-
Communication	2,471	-	1,808	663
Dues and subscriptions	2,095	-	1,495	600
Transportation	6,374	500	2,356	3,518
Materials and supplies	47,185	-	17,549	29,636
Subtotal	2,432,086	496,512	940,218	995,356
Administrative apportionment	-	(496,512)	241,184	255,328
Net expenditures	2,432,086	-	1,181,402	1,250,684
Costs to be allocated	\$ 2,432,086	\$ -	\$ 1,181,402	\$ 1,250,684

(a) To Schedule E-2

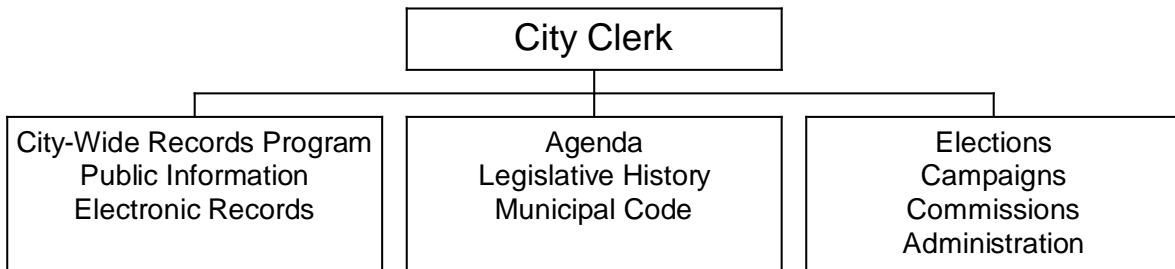
(b) To Schedule E-3

# **CITY CLERK DEPARTMENT**

## **MISSION STATEMENT**

Provide citywide oversight for legislative proceedings and professional support to the City Council, City Manager and City Staff. As the Elections Official and Filing Officer, administer municipal elections, campaign finance and conflict of interest regulations. As the Records Manager, administer the Citywide Records Management Program to maintain integrity of documented actions of the legislative bodies, and accessibility to the public. Perform 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	\$ 975,414	\$ 772,530	\$ 202,884
Fringe benefits	554,488	444,280	110,209
Professional services	224,249	143,072	81,177
Repair and maintenance	175,482	175,482	-
Communication	5,857	5,857	-
Building and equipment rentals	85,358	85,358	-
Advertising	739	739	-
Dues and subscriptions	6,007	6,007	-
Printing and binding	3,554	2,969	585
Transportation	6,462	6,462	-
Materials and supplies	28,034	28,034	-
Machinery and equipment	4,097	4,097	-
Subtotal	2,069,740	1,674,886	394,855
Less unallowable costs:			
Capital expenditure	(4,097)	(4,097)	-
Advertising	(739)	(739)	-
Costs to be allocated	\$ 2,064,905	\$ 1,670,050	\$ 394,855

(a) To Schedule E-4

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



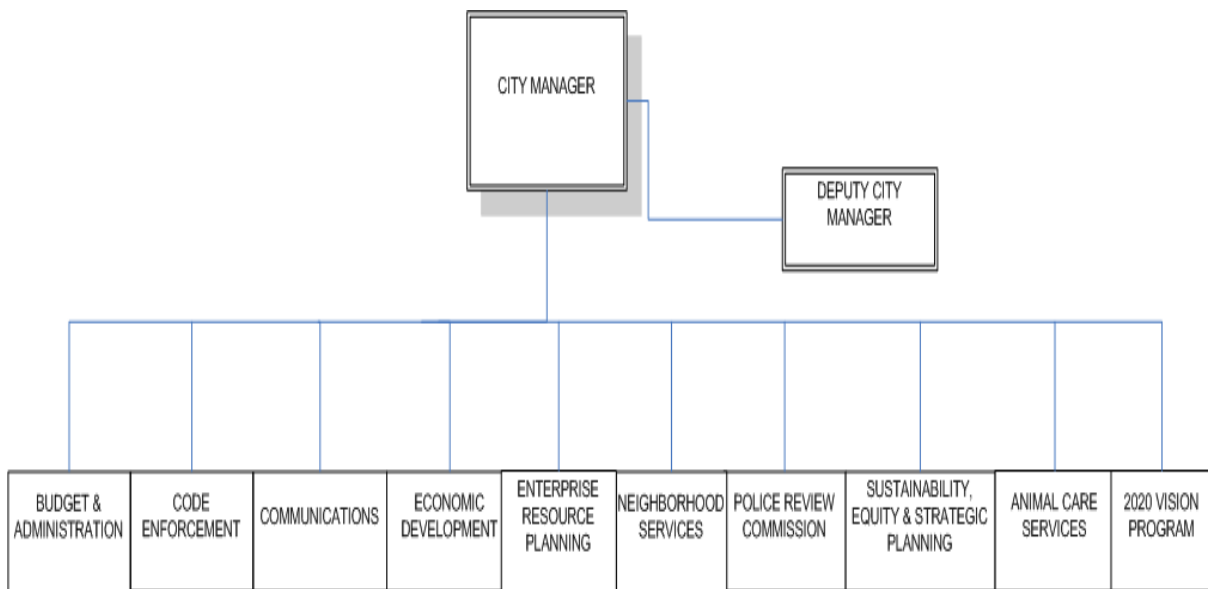
# CITY MANAGER'S OFFICE

## MISSION STATEMENT

The City Manager's Office works 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.

The City Manager's Office is in the midst of a number of projects to ensure that Berkeley has a solid foundation upon which to adapt, grow and be effective for years to come. That means addressing issues that have long been deferred. Those projects include organizational tools such as the Strategic Plan, a plan to address physical infrastructure such as buildings and streets, replacing the decades-old technology at the core of our operations, working to improve employee morale and overhauling our principle communications tool, the web.

## 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	Non-Operating	Operating
		Administration (a)	Neighborhood Services	Animal Care	Budget and Fiscal Management (b)	Code Enforcement	2020 Vision
Salaries and wages	\$ 3,694,115	\$ 1,581,384	\$ 515,293	\$ 997,024	\$ 600,414	\$ -	\$ -
Fringe benefits	2,127,265	825,423	321,751	609,663	370,427	-	-
Professional services	370,380	238,743	2,864	128,109	665	-	-
Government agencies	1,470	-	-	1,470	-	-	-
Repair and maintenance	535,784	383,514	11,168	132,168	8,934	-	-
Communication	22,170	7,157	4,929	9,482	602	64	-
Building and equipment rentals	14,852	10,804	627	3,422	-	-	-
Rentals and leases	15,934	11,142	3,711	-	1,080	-	-
Dues and subscriptions	8,488	6,713	275	585	915	-	-
Printing and binding	18,837	16,774	-	2,062	-	-	-
Transportation	73,926	13,537	33,141	24,814	2,433	-	121
Materials and supplies	189,415	61,153	6,710	112,992	8,560	3,280	-
Utilities	84,922	-	-	84,922	-	-	-
Indirect costs	-	-	-	-	-	-	-
Interest payment	-	-	-	-	-	-	-
Machinery and equipment	14,196	-	-	14,196	-	-	-
Subtotal	7,171,753	3,156,345	900,469	2,120,908	994,030	3,344	121
Less unallowable costs:							
Governmental agencies	(1,470)	-	-	(1,470)	-	-	-
Capital expenditure	(14,196)	-	-	(14,196)	-	-	-
Advertising & Indirect cost	-	-	-	-	-	-	-
Costs to be allocated	<u>\$ 7,156,087</u>	<u>\$ 3,156,345</u>	<u>\$ 900,469</u>	<u>\$ 2,105,242</u>	<u>\$ 994,030</u>	<u>\$ 3,344</u>	<u>\$ 121</u>

(a) To Schedule E-5

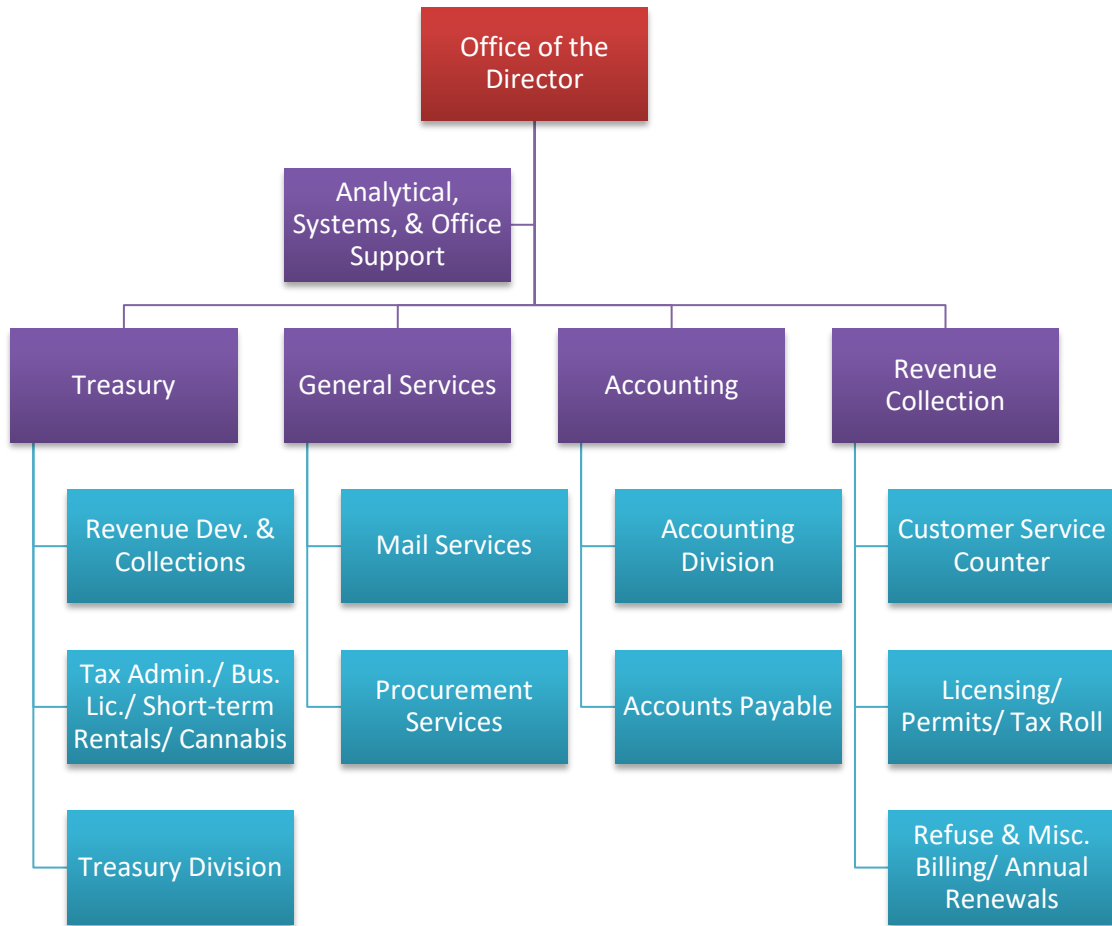
(b) To Schedule E-6

# FINANCE DEPARTMENT

## 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	\$ 2,819,271	\$ 669,009	\$ 337	\$ 719,665	\$ 552,705	\$ 247,530
Fringe benefits	1,734,067	374,512	-	499,599	317,802	155,310
Professional services	594,757	221,448	97,627	8,613	108,625	431
Repair and maintenance	746,598	527,682	-	-	-	-
Communication	12,374	11,379	995	-	-	-
Building and equipment rentals	-	-	-	-	-	-
Rentals and leases	5,748	3,750	2,301	-	-	-
Dues and subscriptions	3,342	2,205	520	-	363	-
Printing and binding	25,852	191	-	374	-	3,472
Transportation	25,524	14,332	1,507	2,699	1,809	-
Materials and supplies	109,631	29,377	5,902	9,935	30,041	5,006
Indirect costs	-	-	-	-	-	-
Machinery and equipment	5,644	5,644	-	-	-	-
Subtotal	6,082,808	1,859,528	109,189	1,240,884	1,011,346	411,749
Administrative apportionment	-	(1,859,528)	48,076	546,367	445,300	181,295
Net expenditures	6,082,808	-	157,265	1,787,251	1,456,646	593,044
Less unallowable costs:						
Capital expenditure	(5,644)	(5,644)	-	-	-	-
Advertising	-	-	-	-	-	-
Costs to be allocated	<u>\$ 6,077,164</u>	<u>\$ (5,644)</u>	<u>\$ 157,265</u>	<u>\$ 1,787,251</u>	<u>\$ 1,456,646</u>	<u>\$ 593,044</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	Internal
	Revenue Collection - Collection (e)	CS - Counter (f)	Revenue Collection - Billing (g)	Revenue Collection - Licensing	Mail Services (ISF) (h)
Salaries and wages	\$ 141,786	\$ 306,581	\$ 155,704	\$ 25,952	\$ -
Fringe benefits	97,210	194,694	80,867	14,073	-
Professional services	744	1,265	25,954	130,050	-
Repair and maintenance	-	128,764	90,152	-	-
Communication	-	-	-	-	-
Building and equipment rentals	-	-	-	-	-
Rentals and leases	-	-	(303)	-	-
Dues and subscriptions	-	100	-	154	-
Printing and binding	74	11,612	9,919	210	-
Transportation	2,065	-	3,112	-	-
Materials and supplies	538	18,006	10,127	699	-
Indirect costs	-	-	-	-	-
Machinery and equipment	-	-	-	-	-
Subtotal	242,418	661,023	375,532	171,138	-
Administrative apportionment	106,738	291,051	165,348	75,353	-
Net expenditures	349,156	952,074	540,880	246,491	-
Less unallowable costs:					
Capital expenditure	-	-	-	-	-
Advertising	-	-	-	-	-
Costs to be allocated	<u>\$ 349,156</u>	<u>\$ 952,074</u>	<u>\$ 540,880</u>	<u>\$ 246,491</u>	<u>\$ -</u>

(e) To Schedule E-11

(f) To Schedule E-12

(g) To Schedule E-13

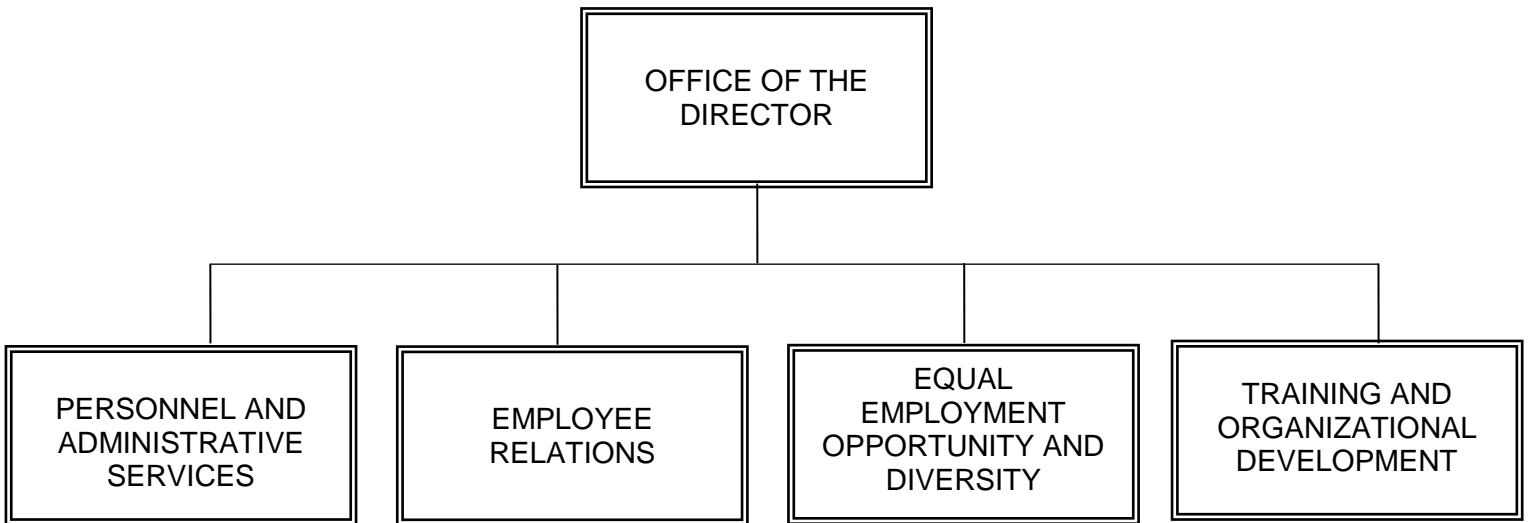
(h) Unallowable costs under all plans

# ***HUMAN RESOURCES DEPARTMENT***

## **MISSION STATEMENT**

The Human Resources Department strives to ensure that the City employs fair and equitable human resources policies and procedures; recruitment and hiring is made on the basis of individual qualifications for the position and represents diverse and skilled applicants; provides employees with pertinent and ongoing development opportunities; and represents the City Council and City Manager on all employee relations matters.

## **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	\$ 1,086,134	\$ 1,086,134
Fringe benefits	559,840	559,840
Professional services	263,258	263,258
Repair and maintenance	256,685	256,685
Communication	1,693	1,693
Building and equipment rentals	444	444
Advertising	20,422	20,422
Rentals and leases	16,548	16,548
Dues and subscriptions	21,496	21,496
Printing and binding	784	784
Transportation	10,761	10,761
Materials and supplies	32,937	32,937
Indirect costs	-	-
Machinery and equipment	(48)	(48)
Subtotal	2,270,953	2,270,953
Less unallowable costs:		
Capital expenditure	48	48
Advertising	(20,422)	(20,422)
Costs to be allocated	\$ 2,250,579	\$ 2,250,579

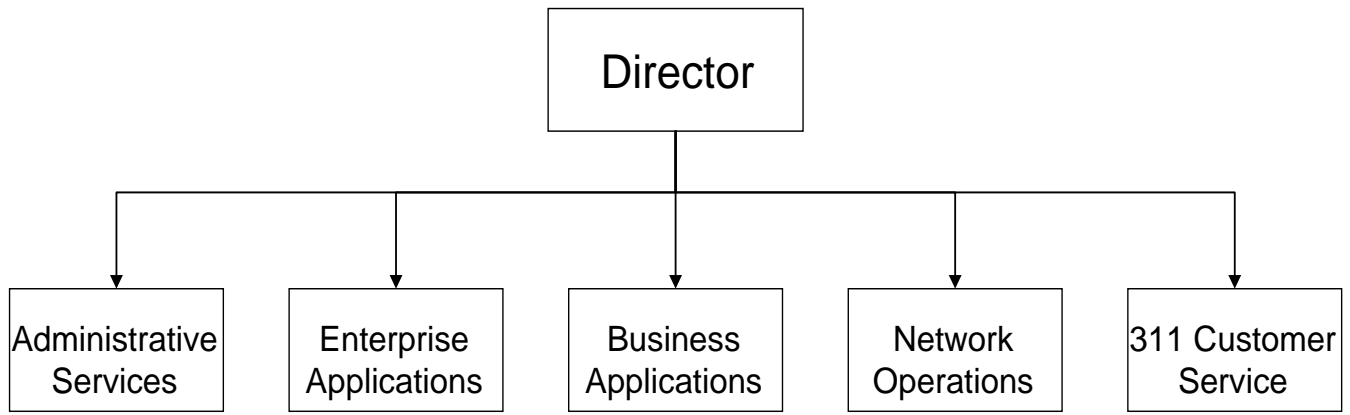
(a) To Schedule E-14

# DEPARTMENT OF INFORMATION TECHNOLOGY

## MISSION STATEMENT

The Department of Information Technology (DoIT) provides cost-effective and environmentally sound technology solutions for all City departments, and facilitates civic participation to connect Berkeley community members with City government via the 311 Customer Service Call Center and [www.CityofBerkeley.info](http://www.CityofBerkeley.info).

## 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	-	-	-
Community agencies	-	-	-
Repair and maintenance	-	-	-
Communication	-	-	-
Dues and subscriptions	-	-	-
Printing and binding	-	-	-
Transportation	-	-	-
Materials and supplies	-	-	-
Indirect costs	-	-	-
Machinery and equipment	-	-	-
Subtotal	-	-	-
Less : Community agencies	-	-	-
Net expenditures	-	-	-
Less unallowable costs:			
Capital expenditure	-	-	-
Advertising & Indirect cost	-	-	-
Costs to be allocated	\$ -	\$ -	\$ -

(a) To Schedule E-15

(b) To Schedule E-16

## ***MAYOR AND COUNCIL***

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 Linda Maio, (510) 981-7110

District 2 - Councilmember Cheryl Davila, (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 Kriss Worthington, (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	\$ 1,300,120	\$ 1,300,120
Fringe benefits	741,748	741,748
Professional services	45,662	45,662
Repair and maintenance	337,101	337,101
Communication	5,435	5,435
Building and equipment rentals	1,353	1,353
Advertising	288	288
Dues and subscriptions	25,446	25,446
Printing and binding	797	797
Transportation	11,736	11,736
Materials and supplies	56,233	56,233
Subtotal	2,525,920	2,525,920
Less unallowable costs:		
Advertising & Indirect cost	(288)	(288)
Costs to be allocated	\$ 2,525,632	\$ 2,525,632

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

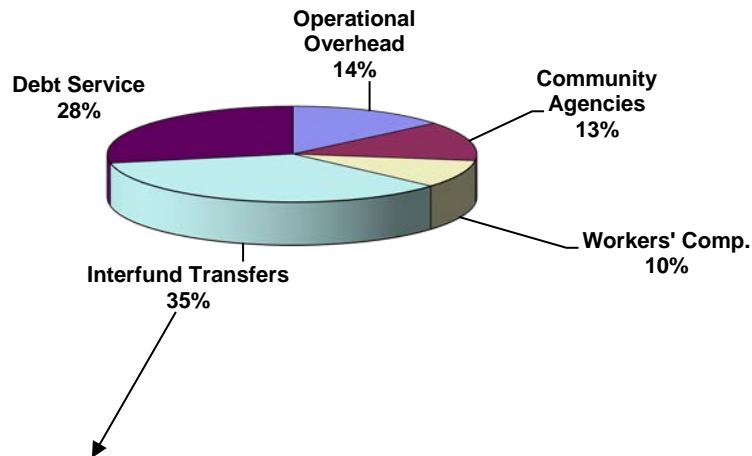
## **NON-DEPARTMENTAL** (All City funds)

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

### **FY 2020 & FY 2021 Non-Departmental Adopted Budget (\$113,476,430)**



<b>Interfund Transfers Include transfers to:</b>	<b>FY 2020</b>	<b>FY 2021</b>
Capital Project Fund from General Fund	\$ 4,950,905	4,950,905
Public Liability Fund from General Fund	1,695,888	1,695,888
Public Health Fund	4,596,298	4,596,298
Other Fund Transfers	8,892,163	8,705,353
<b>Total</b>	<b>20,135,254</b>	<b>19,948,444</b>

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	\$ 62,334	\$ 62,334
Fringe benefits	988,139	988,139
Professional services	711,513	711,513
Community agencies	(100,223)	(100,223)
Insurance	678,394	678,394
Dues and subscriptions	64,560	64,560
Printing and binding	5,382	5,382
Materials and supplies	127,475	127,475
Utilities	82,714	82,714
Interest payment	402,212	402,212
Transfers out	201,501	201,501
Subtotal	3,224,001	3,224,001
Less : Community agencies	100,223	100,223
Net expenditures	3,324,224	3,324,224
Less unallowable costs:		
Governmental agencies	-	-
Capital expenditure	(402,212)	(402,212)
Advertising & Indirect cost	-	-
Costs to be allocated	<u>\$ 2,922,012</u>	<u>\$ 2,922,012</u>

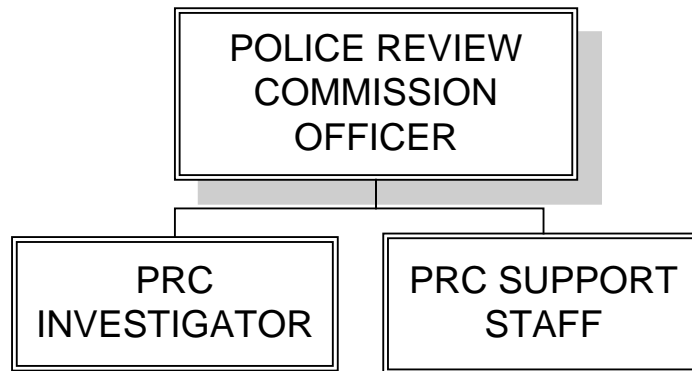
(a) To Schedule E-17

# ***POLICE REVIEW COMMISSION***

## **MISSION STATEMENT**

The general purpose of the Police Review Commission is to provide for community participation in setting and reviewing police department policies, practices, and procedures, and to provide a means for prompt, impartial, and fair investigation of complaints brought by individuals against the Berkeley Police Department.

## **ORGANIZATION CHART**



Schedule D-10  
 Central Service Cost Allocation Plan  
 Allocation of Costs - Police Review Commission

Service Division Categories	Total	Police Review Commission (a)
Salaries and wages	\$ 367,262	\$ 367,262
Fringe benefits	222,380	222,380
Professional services	6,817	6,817
Repair and maintenance	157,522	157,522
Communication	444	444
Building and equipment rentals	1,848	1,848
Rentals and leases	2,571	2,571
Dues and subscriptions	3,033	3,033
Printing and binding	93	93
Transportation	8,075	8,075
Materials and supplies	5,657	5,657
Subtotal	775,701	775,701
Costs to be allocated	\$ 775,701	\$ 775,701

(a) To Schedule E-18

Schedule D-11  
 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	\$ 206,683,573	
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-11  
 Central Service Cost Allocation Plan  
 Allocation of Costs - Use Allowance, Building and Structures

<u>Description</u>	<u>Property Costs</u> <u>(a)</u>	<u>2% Use</u> <u>Allowance</u> <u>(b)</u>
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	
Menta Health Svcs - 2640 MLKing Renovation	1,221,402	
Menta Health Svcs - 2640 MLKing Renovation	1,132,899	
Costs to be allocated	<u>(39,907,644)</u>	
	<u>\$ 166,775,929</u>	<u>\$ 3,335,519</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-12  
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	\$ 74,410	\$ -	\$ 74,410
Business Services	-	508,523	508,523
Civic Arts	-	261,586	261,586
Subtotal Office of Economic Development	74,410	770,109	844,518
<b>Department of Fire and Emergency Services (Schedule C-2)</b>			
Office of Fire Chief	933,918	-	933,918
Administration	756,998	-	756,998
Fire Operation	-	13,652,011	13,652,011
Fire Prevention	-	691,943	691,943
Training Emergency Services	-	7,789,765	7,789,765
Subtotal Department of Fire and Emergency Services	1,690,916	22,133,719	23,824,636
<b>Department of Health, Housing, and Community Services (Schedule C-3)</b>			
Office of Health Services Director	2,205,173	-	2,205,173
Aging Services	-	2,003,840	2,003,840
Environmental Health	-	1,036,693	1,036,693
Housing Development	-	552,663	552,663
Community Services	-	1,635,347	1,635,347
Mental Health	-	6,992,962	6,992,962
Public Health	-	4,187,129	4,187,129
Subtotal Department of Health, Housing, and Community Services	2,205,173	16,408,634	18,613,807
<b>Berkeley Public Library (Schedule C-4)</b>			
Administration	729,601	-	729,601
Facilities Maintenance	-	160,635	160,635
Library Info System	-	543,694	543,694
Central Library	-	1,708,490	1,708,490
Branch Library	-	2,857,189	2,857,189
Technical Service	-	763,031	763,031
Subtotal Berkeley Public Library	729,601	6,033,038	6,762,640

(a) To Schedule G and Schedule H

Schedule D-12  
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	1,766,241	-	1,766,241
Parks Operations	-	4,618,545	4,618,545
Recreation	-	3,909,873	3,909,873
Waterfront	-	1,444,584	1,444,584
Subtotal Parks, Recreation, and Waterfront	1,766,241	9,973,002	11,739,243
<b>Planning and Development Department (Schedule C-6)</b>			
Office of Planning Director	656,656	-	656,656
Toxics Management	-	607,507	607,507
Land Use	-	2,868,198	2,868,198
Building and Safety	-	3,877,871	3,877,871
Permit Service Center	-	728,764	728,764
Energy and Sustainable Development	-	750,096	750,096
Subtotal Planning and Development Department	656,656	8,832,437	9,489,093
<b>Police Department (Schedule C-7)</b>			
Office of the Chief of Police	818,006	-	818,006
Administration	1,562,128	-	1,562,128
Support Service	-	5,966,721	5,966,721
Patrol	-	235,707	235,707
Police Investigation	-	7,483,939	7,483,939
Police Professional Standards	-	2,002,148	2,002,148
Subtotal Police Department	2,380,134	15,688,514	18,068,648
<b>Public Works Department (Schedule C-8)</b>			
Office of PW Director and Admin	1,588,674	-	1,588,674
Administration	823,252	-	823,252
Transportation	-	3,345,559	3,345,559
General Engineering	-	3,471,334	3,471,334
Facility Maintenance	-	2,724,926	2,724,926
Street & Utilities	-	5,219,527	5,219,527
Zero Waste Management	-	9,478,674	9,478,674
Equipment Maintenance	-	1,658,193	1,658,193
Subtotal Public Works Department	2,411,926	25,898,213	28,310,139

Schedule D-12  
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	-	2,527,381	2,527,381
Subtotal Rent Stabilization Board	-	2,527,381	2,527,381
City Manager's Office - Operating Units (Schedule D-4)			
Animal Care	-	997,024	997,024
Neighborhood Services	-	515,293	515,293
Subtotal City Manager's Office - Operating Units	-	1,512,317	1,512,317
Finance Department - Operating Units (Schedule D-5)			
Revenue Collection - Licensing	-	25,952	25,952
Subtotal Finance Department - Operating Units	-	25,952	25,952
Total City Plan	11,915,057	109,803,317	121,718,373
For Federal Plan Include:			
Operating Departments:			
City Attorney's Office (Schedule D-1)	-	1,241,567	1,241,567
Mayor and Council (Schedule D-8)	-	1,300,120	1,300,120
Subtotal City Plan and Operating Departments	11,915,057	112,345,004	124,260,061
Service Departments:			
City Auditor's Office (Schedule D-2)	1,361,114	-	1,361,114
City Clerk Department (Schedule D-3)	975,414	-	975,414
City Manager's Office - Non-Operating Units (Schedule D-4)	2,181,799	-	2,181,799
Finance Department - Non-Operating Units (Schedule D-5)	2,793,319	-	2,793,319
Human Resources Department (Schedule D-6)	1,086,134	-	1,086,134
Information Technology Department (Schedule D-7)	-	-	-
Police Review Commission (Schedule D-10)	367,262	-	367,262
Subtotal Service Departments	8,765,042	-	8,765,042
Grand Total	\$ 20,680,098	\$ 112,345,004	\$ 133,025,102

(a) To Schedule G and Schedule H

Schedule D-13  
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)	\$ 8,951,152	\$ 331,860	\$ 9,373	\$ 6,987	\$ 8,602,931	
Department of Fire and Emergency Services (Schedule C-2)	48,213,947	138,595	270,458	10,097	47,794,798	
Department of Health, Housing, and Community Services (Schedule C-3)	60,605,923	3,220,395	665,935	24,471	56,695,122	
Berkeley Public Library (Schedule C-4)	16,325,697	4,399	792,955	3,100	15,525,243	
Parks, Recreation, and Waterfront (Schedule C-5)	43,593,445	261,916	8,573,178	407,184	34,351,167	
Planning and Development Department (Schedule C-6)	21,595,429	429,221	-	1,539,928	19,626,280	
Police Department (Schedule C-7)	38,287,985	-	111,713	1,539	38,174,733	
Public Works Department (Schedule C-8)	140,021,855	177,678	40,917,768	3,285,007	95,641,402	
Rent Stabilization Board (Schedule C-9)	5,745,772	-	-	32,254	5,713,518	
City Manager's Office - Operating Units (Schedule D-4)	3,021,377	1,470	14,196	-	3,005,711	
Finance Department - Operating Units (Schedule D-5)	246,491	-	-	-	246,491	
<b>Total City Plan</b>	<b>386,609,074</b>	<b>4,565,534</b>	<b>51,355,576</b>	<b>5,310,568</b>	<b>325,377,397</b>	
For Federal Plan Include:						
Operating Departments:						
City Attorney's Office (Schedule D-1)	2,217,772	-	-	123	2,217,649	
Mayor and Council (Schedule D-8)	2,525,920	-	-	288	2,525,632	
<b>Subtotal City Plan and Operating Departments</b>	<b>391,352,766</b>	<b>4,565,534</b>	<b>51,355,576</b>	<b>5,310,978</b>	<b>330,120,678</b>	
Service Departments:						
City Auditor's Office (Schedule D-2)	2,432,086	-	-	-	2,432,086	
City Clerk Department (Schedule D-3)	2,069,740	-	4,097	739	2,064,905	
City Manager's Office - Non-Operating Units (Schedule D-4)	4,153,719	-	-	-	4,153,719	
Finance Department - Non-Operating Units (Schedule D-5)	5,836,317	-	5,644	-	5,830,673	
Human Resources Department (Schedule D-6)	2,270,953	-	(48)	20,422	2,250,579	
Information Technology Department (Schedule D-7)	-	-	-	-	-	
Police Review Commission (Schedule D-10)	775,701	-	-	-	775,701	
<b>Subtotal Service Departments</b>	<b>17,538,517</b>	<b>-</b>	<b>9,693</b>	<b>21,161</b>	<b>17,507,663</b>	
<b>Grand Total</b>	<b>\$ 408,891,283</b>	<b>\$ 4,565,534</b>	<b>\$ 51,365,269</b>	<b>\$ 5,332,139</b>	<b>\$ 347,628,341</b>	

(a) To Exhibit G and Exhibit H

Schedule D-14  
 Central Service Cost Allocation Plan  
 Allocation for Cost of Equipment

Operating Department / Division	FY 2020	FY 2019		
	Equipment Costs (a)	Equipment Costs	Additions	Deletions
Office of Economic Development	\$ 13,472	\$ 13,472	\$ -	
Department of Fire and Emergency Services	9,124,109	10,063,692	254,343	(1,193,926)
Department of Health, Housing, and Community Services	2,028,890	1,517,036	671,591	(159,737)
Berkeley Public Library	2,220,206	2,061,763	169,572	(11,129)
Parks, Recreation, and Waterfront	1,652,260	1,474,104	202,891	(24,735)
Planning and Development Department	282,027	282,027	-	
Police Department	2,796,527	2,718,736	77,791	
Public Works Department	4,396,377	4,364,772	31,605	
City Attorney's Office	41,501	41,501		
City Auditor's Office	53,477	53,477		
City Manager's Office - Operating Units	353,628	339,432	14,196	
City Manager's Office - Non-Operating Units	217,232	207,859	9,373	
City Clerk Department	221,394	216,204	5,190	
Finance Department - Operating Units	3,164	3,164		
Finance Department - Non-Operating Units	261,399	255,755	5,644	
Human Resources Department	2,262	2,262		
Information Technology Department	7,122,531	7,122,531		
Mayor and Council	22,816	22,816		
Police Review Commission	13,721	13,721		
Total equipment costs	<u>30,826,994</u>	<u>30,774,325</u>	<u>1,442,196</u>	<u>(1,389,527)</u>
Amount allowable (OMB Super Circular 200.439, 6 2/3%)		<u>6.67%</u>		
Net equipment allowance to be allocated		2,056,161		

(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)

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 2,217,772	\$ (123)	\$ 2,217,649

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	1.42%	\$ 31,491	1.27%	\$ 28,166
Economic Development	7.00	0.54%	11,975	0.48%	10,645
Finance - Operating Division	1.00	0.08%	1,774	0.07%	1,552
Fire	149.70	11.51%	255,251	10.28%	227,987
Health, Housing, and Community Services	205.70	15.81%	350,610	14.13%	313,371
Library	112.10	8.62%	191,161	7.70%	170,768
Parks, Recreation, and Waterfront	102.25	7.86%	174,307	7.02%	155,688
Planning and Development	93.70	7.20%	159,671	6.44%	142,825
Police	269.00	20.68%	458,610	18.47%	409,622
Public Works	302.50	23.25%	515,603	20.78%	460,853
Rent Board Stabilization	22.35	1.72%	38,144	1.53%	33,932
Subtotal	1,283.80	98.69%	2,188,597	88.17%	1,955,409
For the Federal Plan include:					
City Attorney	13.00	1.00%	22,176	0.89%	19,738
Mayor and Council	4.00	0.31%	6,875	0.27%	5,988
Subtotal	1,300.80	<u>100.00%</u>	<u>\$ 2,217,648</u>	89.33%	1,981,135
For the City Internal Plan include:					
City Auditor	12.50			0.86%	19,073
City Clerk	10.00			0.69%	15,303
City Manager - Non-Operating Divisions	16.75			1.15%	25,504
Finance - Non-Operating Divisions	45.00			3.09%	68,529
Human Resources	20.00			1.37%	30,383
Information Technology	48.00			3.30%	73,186
Police Review Commission	3.00			0.21%	4,657
Total	<u>1,456.05</u>			<u>100.00%</u>	<u>\$ 2,217,770</u>

## **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)

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 1,181,402	\$ -	\$ 1,181,402

Part II - Allocation:

<u>Departments</u>	<u>Audit Hours (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	25.89	0.42%	\$ 4,962	0.41%	\$ 4,844
Economic Development	79.89	1.29%	15,240	1.26%	14,886
Finance - Operating Division	2.10	0.03%	354	0.03%	354
Fire	415.75	6.73%	79,508	6.57%	77,618
Health, Housing, and Community Services	593.61	9.62%	113,651	9.36%	110,579
Library	1,255.16	20.32%	240,061	19.84%	234,390
Parks, Recreation, and Waterfront	395.81	6.41%	75,729	6.26%	73,958
Police	344.10	5.57%	65,804	5.44%	64,268
Planning	184.72	2.99%	35,324	2.92%	34,497
Public Works	2,788.50	45.14%	533,285	44.07%	520,644
Rent Stabilization Board	50.96	0.83%	9,806	0.81%	9,569
Subtotal	6,136.49	99.35%	1,173,724	96.97%	1,145,607
For the Federal Plan include:					
City Attorney	18.89	0.31%	3,662	0.30%	3,544
Mayor and Council	21.69	0.35%	4,135	0.34%	4,017
Subtotal	6,177.07	<u>100.01%</u>	<u>\$ 1,181,521</u>	97.61%	1,153,168
For the City Internal Plan include:					
City Auditor	20.64			0.33%	3,899
City Clerk	17.84			0.28%	3,308
City Manager - Non-Operating Divisions	35.69			0.56%	6,616
Finance - Non-Operating Divisions	50.03			0.79%	9,333
Human Resources	19.59			0.31%	3,662
Information Technology	0.00			0.00%	-
Police Review Commission	6.65			0.11%	1,300
Total	<u>6,327.51</u>			<u>99.99%</u>	<u>\$ 1,181,286</u>

### **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)

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 1,250,684	\$ -	\$ 1,250,684

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	1.42%	\$ 17,760	1.27%	\$ 15,884
Economic Development	7.00	0.54%	6,754	0.48%	6,003
Finance - Operating Division	1.00	0.08%	1,001	0.07%	875
Fire	149.70	11.51%	143,954	10.28%	128,570
Health, Housing, and Community Services	205.70	15.81%	197,733	14.13%	176,722
Library	112.10	8.62%	107,809	7.70%	96,303
Parks, Recreation, and Waterfront	102.25	7.86%	98,304	7.02%	87,798
Planning and Development	93.70	7.20%	90,049	6.44%	80,544
Police	269.00	20.68%	258,641	18.47%	231,001
Public Works	302.50	23.25%	290,786	20.78%	259,893
Rent Board Stabilization	22.35	1.72%	21,512	1.53%	19,135
Subtotal	1,283.80	98.69%	1,234,303	88.17%	1,102,728
For the Federal Plan include:					
City Attorney	13.00	1.00%	12,507	0.89%	11,131
Mayor and Council	4.00	0.31%	3,877	0.27%	3,377
Subtotal	1,300.80	<u>100.00%</u>	<u>\$ 1,250,687</u>	89.33%	1,117,236
For the City Internal Plan include:					
City Auditor	12.50			0.86%	10,756
City Clerk	10.00			0.69%	8,630
City Manager - Non-Operating Divisions	16.75			1.15%	14,383
Finance - Non-Operating Divisions	45.00			3.09%	38,646
Human Resources	20.00			1.37%	17,134
Information Technology	48.00			3.30%	41,273
Police Review Commission	3.00			0.21%	2,626
Total	<u>1,456.05</u>			<u>100.00%</u>	<u>\$ 1,250,684</u>



## **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>
\$ 1,674,886	\$ (4,835)	\$ 1,670,050

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	63.50	6.97%	\$ 116,403	5.77%	\$ 96,641
Economic Development	0.00	0.00%	-	0.00%	-
Finance - Operating Division	0.96	0.11%	1,837	0.09%	1,507
Fire	34.00	3.73%	62,293	3.09%	51,754
Health, Housing, and Community Services	269.00	29.55%	493,500	24.43%	409,175
Library	17.00	1.87%	31,230	1.54%	25,793
Parks, Recreation, and Waterfront	149.00	16.37%	273,387	13.53%	226,612
Planning and Development	47.00	5.16%	86,175	4.27%	71,518
Police	13.00	1.43%	23,882	1.18%	19,764
Public Works	188.00	20.64%	344,695	17.07%	285,904
Rent Board Stabilization	10.00	1.10%	18,371	0.91%	15,241
Subtotal	791.46	86.93%	1,451,773	71.88%	1,203,909
For the Federal Plan include:					
City Attorney	24.00	2.64%	44,089	2.18%	36,513
Mayor and Council	95.00	10.43%	174,186	8.63%	144,543
Subtotal	910.46	<u>100.00%</u>	<u>\$ 1,670,048</u>	82.69%	1,384,965
For the City Internal Plan include:					
City Auditor	2.00			0.18%	3,015
City Clerk	20.00			1.82%	30,483
City Manager - Non-Operating Divisions	57.50			5.22%	87,429
Finance - Non-Operating Divisions	44.04			4.00%	66,995
Human Resources	21.00			1.91%	31,990
Information Technology	46.00			4.18%	70,010
Police Review Commission	0.00			0.00%	-
Total	<u>1,101.00</u>			<u>100.00%</u>	<u>\$ 1,674,887</u>

## **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)

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 3,156,345	\$ -	\$ 3,156,345

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	1.42%	\$ 44,820	1.27%	\$ 40,086
Economic Development	7.00	0.54%	17,044	0.48%	15,150
Finance - Operating Division	1.00	0.08%	2,525	0.07%	2,209
Fire	149.70	11.51%	363,295	10.28%	324,472
Health, Housing, and Community Services	205.70	15.81%	499,018	14.13%	445,992
Library	112.10	8.62%	272,077	7.70%	243,039
Parks, Recreation, and Waterfront	102.25	7.86%	248,089	7.02%	221,575
Planning and Development	93.70	7.20%	227,257	6.44%	203,269
Police	269.00	20.68%	652,732	18.47%	582,977
Public Works	302.50	23.25%	733,850	20.78%	655,890
Rent Board Stabilization	22.35	1.72%	54,289	1.53%	48,292
Subtotal	1,283.80	98.69%	3,114,996	88.17%	2,782,951
For the Federal Plan include:					
City Attorney	13.00	1.00%	31,563	0.89%	28,091
Mayor and Council	4.00	0.31%	9,785	0.27%	8,522
Subtotal	1,300.80	<u>100.00%</u>	<u>\$ 3,156,344</u>	89.33%	2,819,564
For the City Internal Plan include:					
City Auditor	12.50			0.86%	27,145
City Clerk	10.00			0.69%	21,779
City Manager - Non-Operating Divisions	16.75			1.15%	36,298
Finance - Non-Operating Divisions	45.00			3.09%	97,531
Human Resources	20.00			1.37%	43,242
Information Technology	48.00			3.30%	104,159
Police Review Commission	3.00			0.21%	6,628
Total	<u>1,456.05</u>			<u>100.00%</u>	<u>\$ 3,156,346</u>

## **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)

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 994,030	\$ -	\$ 994,030

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	1.42%	\$ 14,115	1.27%	\$ 12,624
Economic Development	7.00	0.54%	5,368	0.48%	4,771
Finance - Operating Division	1.00	0.08%	795	0.07%	696
Fire	149.70	11.51%	114,413	10.28%	102,186
Health, Housing, and Community Services	205.70	15.81%	157,156	14.13%	140,457
Library	112.10	8.62%	85,685	7.70%	76,540
Parks, Recreation, and Waterfront	102.25	7.86%	78,131	7.02%	69,781
Planning and Development	93.70	7.20%	71,570	6.44%	64,016
Police	269.00	20.68%	205,566	18.47%	183,597
Public Works	302.50	23.25%	231,111	20.78%	206,559
Rent Board Stabilization	22.35	1.72%	17,097	1.53%	15,209
Subtotal	1,283.80	98.69%	981,007	88.17%	876,436
For the Federal Plan include:					
City Attorney	13.00	1.00%	9,940	0.89%	8,847
Mayor and Council	4.00	0.31%	3,081	0.27%	2,684
Subtotal	1,300.80	<u>100.00%</u>	<u>\$ 994,028</u>	89.33%	887,967
For the City Internal Plan include:					
City Auditor	12.50			0.86%	8,549
City Clerk	10.00			0.69%	6,859
City Manager - Non-Operating Divisions	16.75			1.15%	11,431
Finance - Non-Operating Divisions	45.00			3.09%	30,716
Human Resources	20.00			1.37%	13,618
Information Technology	48.00			3.30%	32,803
Police Review Commission	3.00			0.21%	2,087
Total	<u>1,456.05</u>			<u>100.00%</u>	<u>\$ 994,030</u>

## **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>
\$ 157,265	\$ -	\$ 157,265

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	95.00	1.10%	\$ 1,730	0.96%	\$ 1,510
Economic Development	395.00	4.56%	7,171	4.00%	6,291
Finance - Operating Division	1.00	0.01%	16	0.01%	16
Fire	717.00	8.27%	13,006	7.26%	11,417
Health, Housing, and Community Services	1,474.00	17.00%	26,735	14.93%	23,480
Library	484.00	5.58%	8,775	4.90%	7,706
Parks, Recreation, and Waterfront	1,661.00	19.16%	30,132	16.83%	26,468
Planning and Development	386.00	4.45%	6,998	3.91%	6,149
Police	654.00	7.54%	11,858	6.62%	10,411
Public Works	2,570.00	29.65%	46,629	26.04%	40,951
Rent Board Stabilization	43.00	0.50%	786	0.44%	692
Subtotal	8,480.00	97.82%	153,836	85.90%	135,091
For the Federal Plan include:					
City Attorney	100.00	1.15%	1,809	1.01%	1,588
Mayor and Council	89.00	1.03%	1,620	0.90%	1,415
Subtotal	8,669.00	<u>100.00%</u>	<u>\$ 157,265</u>	87.81%	138,094
For the City Internal Plan include:					
City Auditor	92.00			0.93%	1,463
City Clerk	86.00			0.87%	1,368
City Manager - Non-Operating Divisions	158.00			1.60%	2,516
Finance - Non-Operating Divisions	226.00			2.29%	3,601
Human Resources	139.00			1.41%	2,217
Information Technology	493.00			4.99%	7,848
Police Review Commission	9.00			0.09%	142
Total	<u>9,872.00</u>			<u>99.99%</u>	<u>\$ 157,249</u>



## **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)

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 1,787,251	\$ -	\$ 1,787,251

Part II - Allocation:

<u>Departments</u>	<u>Number of Deposits Processed</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	520.00	0.29%	\$ 5,183	0.23%	\$ 4,111
Economic Development	722.00	0.41%	7,328	0.32%	5,719
Finance - Operating Division	0.00	0.00%	-	0.00%	-
Fire	2,114.00	1.19%	21,268	0.93%	16,621
Health, Housing, and Community Services	15,940.00	9.00%	160,853	7.03%	125,644
Library	1,658.00	0.94%	16,800	0.73%	13,047
Parks, Recreation, and Waterfront	15,354.00	8.67%	154,955	6.77%	120,997
Planning and Development	53,300.00	30.08%	537,605	23.51%	420,183
Police	83,517.00	47.14%	842,510	36.84%	658,423
Public Works	3,564.00	2.02%	36,101	1.56%	27,880
Rent Board Stabilization	464.00	0.26%	4,647	0.20%	3,575
Subtotal	177,153.00	100.00%	1,787,250	78.12%	1,396,200
For the Federal Plan include:					
City Attorney	8.00	0.00%	-	0.00%	-
Mayor and Council	0.00	0.00%	-	0.00%	-
Subtotal	177,161.00	<u>100.00%</u>	<u>\$ 1,787,250</u>	78.12%	1,396,200
For the City Internal Plan include:					
City Auditor	3.00			0.02%	357.0
City Clerk	157.00			0.07%	1,251
City Manager - Non-Operating Divisions	1.00			0.00%	-
Finance - Non-Operating Divisions	49,355.00			21.77%	389,085
Human Resources	11.00			0.01%	179
Information Technology	11.00			0.01%	179
Police Review Commission	0.00			0.00%	-
Total	<u>226,699.00</u>			<u>100.00%</u>	<u>\$ 1,787,251</u>

## **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)

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 1,456,646	\$ -	\$ 1,456,646

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	1.42%	\$ 20,684	1.27%	\$ 18,499
Economic Development	7.00	0.54%	7,866	0.48%	6,992
Finance - Operating Division	1.00	0.08%	1,165	0.07%	1,020
Fire	149.70	11.51%	167,660	10.28%	149,743
Health, Housing, and Community Services	205.70	15.81%	230,296	14.13%	205,824
Library	112.10	8.62%	125,563	7.70%	112,162
Parks, Recreation, and Waterfront	102.25	7.86%	114,492	7.02%	102,257
Planning and Development	93.70	7.20%	104,879	6.44%	93,808
Police	269.00	20.68%	301,234	18.47%	269,043
Public Works	302.50	23.25%	338,670	20.78%	302,691
Rent Board Stabilization	22.35	1.72%	25,054	1.53%	22,287
Subtotal	1,283.80	98.69%	1,437,563	88.17%	1,284,326
For the Federal Plan include:					
City Attorney	13.00	1.00%	14,566	0.89%	12,964
Mayor and Council	4.00	0.31%	4,516	0.27%	3,933
Subtotal	1,300.80	<u>100.00%</u>	<u>\$ 1,456,645</u>	89.33%	1,301,223
For the City Internal Plan include:					
City Auditor	12.50			0.86%	12,527
City Clerk	10.00			0.69%	10,051
City Manager - Non-Operating Divisions	16.75			1.15%	16,751
Finance - Non-Operating Divisions	45.00			3.09%	45,010
Human Resources	20.00			1.37%	19,956
Information Technology	48.00			3.30%	48,069
Police Review Commission	3.00			0.21%	3,059
Total	<u>1,456.05</u>			<u>100.00%</u>	<u>\$ 1,456,646</u>

## **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
\$ 593,044	\$ -	\$ 593,044

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	\$ 3,042,765	0.97%	\$ 5,753	0.90%	\$ 5,337
Economic Development	5,560,793	1.78%	10,556	1.65%	9,785
Finance - Operating Division	142,734	0.05%	297	0.04%	237
Fire	39,668,998	12.67%	75,139	11.78%	69,861
Health, Housing, and Community Services	41,504,620	13.26%	78,638	12.33%	73,122
Library	17,349,513	5.54%	32,855	5.15%	30,542
Parks, Recreation, and Waterfront	25,483,629	8.14%	48,274	7.57%	44,893
Planning and Development	17,397,455	5.56%	32,973	5.17%	30,660
Police	65,838,362	21.03%	124,717	19.55%	115,940
Public Works	85,364,823	27.27%	161,724	25.35%	150,336
Rent Board Stabilization	5,023,801	1.60%	9,489	1.49%	8,836
Subtotal	306,377,493	97.87%	580,415	90.98%	539,549
For the Federal Plan include:					
City Attorney	4,728,748	1.51%	8,955	1.40%	8,303
Mayor and Council	1,937,781	0.62%	3,677	0.58%	3,440
Subtotal	313,044,022	100.00%	\$ 593,047	92.96%	551,292
For the City Internal Plan include:					
City Auditor	2,145,788			0.64%	3,795
City Clerk	1,657,137			0.49%	2,906
City Manager - Non-Operating Divisions	3,018,084			0.90%	5,337
Finance - Non-Operating Divisions	5,999,622			1.78%	10,556
Human Resources	3,726,313			1.11%	6,583
Information Technology	6,435,043			1.91%	11,327
Police Review Commission	720,977			0.21%	1,245
Total	\$ 336,746,986			100.00%	\$ 593,041

## **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)

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 349,156	\$ -	\$ 349,156

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	1.42%	\$ 4,958	1.27%	\$ 4,434
Economic Development	7.00	0.54%	1,885	0.48%	1,676
Finance - Operating Division	1.00	0.08%	279	0.07%	244
Fire	149.70	11.51%	40,188	10.28%	35,893
Health, Housing, and Community Services	205.70	15.81%	55,202	14.13%	49,336
Library	112.10	8.62%	30,097	7.70%	26,885
Parks, Recreation, and Waterfront	102.25	7.86%	27,444	7.02%	24,511
Planning and Development	93.70	7.20%	25,139	6.44%	22,486
Police	269.00	20.68%	72,206	18.47%	64,489
Public Works	302.50	23.25%	81,178	20.78%	72,554
Rent Board Stabilization	22.35	1.72%	6,005	1.53%	5,342
Subtotal	1,283.80	98.69%	344,581	88.17%	307,850
For the Federal Plan include:					
City Attorney	13.00	1.00%	3,492	0.89%	3,107
Mayor and Council	4.00	0.31%	1,082	0.27%	943
Subtotal	1,300.80	<u>100.00%</u>	<u>\$ 349,155</u>	89.33%	311,900
For the City Internal Plan include:					
City Auditor	12.50			0.86%	3,003
City Clerk	10.00			0.69%	2,409
City Manager - Non-Operating Divisions	16.75			1.15%	4,015
Finance - Non-Operating Divisions	45.00			3.09%	10,789
Human Resources	20.00			1.37%	4,783
Information Technology	48.00			3.30%	11,522
Police Review Commission	3.00			0.21%	733
Total	<u>1,456.05</u>			<u>100.00%</u>	<u>\$ 349,154</u>



## **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)

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 952,074	\$ -	\$ 952,074

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	1.42%	\$ 13,519	1.27%	\$ 12,091
Economic Development	7.00	0.54%	5,141	0.48%	4,570
Finance - Operating Division	1.00	0.08%	762	0.07%	666
Fire	149.70	11.51%	109,584	10.28%	97,873
Health, Housing, and Community Services	205.70	15.81%	150,523	14.13%	134,528
Library	112.10	8.62%	82,069	7.70%	73,310
Parks, Recreation, and Waterfront	102.25	7.86%	74,833	7.02%	66,836
Planning and Development	93.70	7.20%	68,549	6.44%	61,314
Police	269.00	20.68%	196,889	18.47%	175,848
Public Works	302.50	23.25%	221,356	20.78%	197,840
Rent Board Stabilization	22.35	1.72%	16,376	1.53%	14,567
Subtotal	1,283.80	98.69%	939,601	88.17%	839,443
For the Federal Plan include:					
City Attorney	13.00	1.00%	9,521	0.89%	8,473
Mayor and Council	4.00	0.31%	2,951	0.27%	2,571
Subtotal	1,300.80	<u>100.00%</u>	<u>\$ 952,073</u>	89.33%	850,487
For the City Internal Plan include:					
City Auditor	12.50			0.86%	8,188
City Clerk	10.00			0.69%	6,569
City Manager - Non-Operating Divisions	16.75			1.15%	10,949
Finance - Non-Operating Divisions	45.00			3.09%	29,419
Human Resources	20.00			1.37%	13,043
Information Technology	48.00			3.30%	31,418
Police Review Commission	3.00			0.21%	1,999
Total	<u>1,456.05</u>			<u>100.00%</u>	<u>\$ 952,072</u>

## **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)

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 540,880	\$ -	\$ 540,880

Part II - Allocation:

<u>Departments</u>	<u>Number of Bills (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	15,145	29.23%	\$ 158,099	29.23%	\$ 158,099
Economic Development	2	0.00%	-	0.00%	-
Finance - Operating Division	-	0.00%	-	0.00%	-
Fire	6,817	13.16%	71,180	13.16%	71,180
Health, Housing, and Community Services	15,954	30.80%	166,591	30.79%	166,537
Library	-	0.00%	-	0.00%	-
Parks, Recreation, and Waterfront	10,265	19.81%	107,148	19.81%	107,148
Planning and Development	1,103	2.13%	11,521	2.13%	11,521
Police	262	0.51%	2,758	0.51%	2,758
Public Works	2,257	4.36%	23,582	4.36%	23,581
Rent Board Stabilization	-	0.00%	-	0.00%	-
Subtotal	51,805	100.00%	540,879	99.99%	540,824
For the Federal Plan include:					
City Attorney	-	0.00%	-	0.00%	-
Mayor and Council	-	0.00%	-	0.00%	-
Subtotal	51,805	<u>100.00%</u>	<u>\$ 540,879</u>	99.99%	540,824
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	13			0.03%	162
Human Resources	-			0.00%	-
Information Technology	-			0.00%	-
Police Review Commission	-			0.00%	-
Total	<u>51,818</u>			<u>100.02%</u>	<u>\$ 540,986</u>

(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>
\$ 2,270,953	\$ (20,374)	\$ 2,250,579

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	1.42%	\$ 31,958	1.27%	\$ 28,841
Economic Development	7.00	0.54%	12,153	0.48%	10,901
Finance - Operating Division	1.00	0.08%	1,800	0.07%	1,590
Fire	149.70	11.51%	259,042	10.28%	233,454
Health, Housing, and Community Services	205.70	15.81%	355,817	14.13%	320,886
Library	112.10	8.62%	194,000	7.70%	174,863
Parks, Recreation, and Waterfront	102.25	7.86%	176,896	7.02%	159,421
Planning and Development	93.70	7.20%	162,042	6.44%	146,249
Police	269.00	20.68%	465,420	18.47%	419,445
Public Works	302.50	23.25%	523,261	20.78%	471,904
Rent Board Stabilization	22.35	1.72%	38,710	1.53%	34,746
Subtotal	1,283.80	98.69%	2,221,099	88.17%	2,002,300
For the Federal Plan include:					
City Attorney	13.00	1.00%	22,506	0.89%	20,211
Mayor and Council	4.00	0.31%	6,977	0.27%	6,132
Subtotal	1,300.80	<u>100.00%</u>	<u>\$ 2,250,582</u>	89.33%	2,028,643
For the City Internal Plan include:					
City Auditor	12.50			0.86%	19,530
City Clerk	10.00			0.69%	15,670
City Manager - Non-Operating Divisions	16.75			1.15%	26,116
Finance - Non-Operating Divisions	45.00			3.09%	70,172
Human Resources	20.00			1.37%	31,112
Information Technology	48.00			3.30%	74,941
Police Review Commission	3.00			0.21%	4,769
Total	<u>1,456.05</u>			<u>100.00%</u>	<u>\$ 2,270,953</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.

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

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	2.31%	\$ -	1.93%	\$ -
Economic Development	7.00	0.87%	-	0.73%	-
Finance - Operating Division	1.00	0.12%	-	0.10%	-
Fire	149.70	18.66%	-	15.63%	-
Health, Housing, and Community Services	205.70	25.64%	-	21.48%	-
Library	112.10	13.97%	-	11.71%	-
Parks, Recreation, and Waterfront	0.00	0.00%	-	0.00%	-
Planning and Development	0.00	0.00%	-	0.00%	-
Police	269.00	33.53%	-	28.09%	-
Public Works	0.00	0.00%	-	0.00%	-
Rent Board Stabilization	22.35	2.79%	-	2.33%	-
Subtotal	785.35	97.89%	-	82.00%	-
For the Federal Plan include:					
City Attorney	13.00	1.62%	-	1.36%	-
Mayor and Council	4.00	0.50%	-	0.42%	-
Subtotal	802.35	100.01%	\$ -	83.78%	-
For the City Internal Plan include:					
City Auditor	12.50			1.31%	-
City Clerk	10.00			1.04%	-
City Manager - Non-Operating Divisions	16.75			1.75%	-
Finance - Non-Operating Divisions	45.00			4.70%	-
Human Resources	20.00			2.09%	-
Information Technology	48.00			5.01%	-
Police Review Commission	3.00			0.31%	-
Total	957.60			99.99%	\$ -



## **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	3,968.00	32.10%	-	5.67%	-
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	8,073.00	65.31%	-	11.54%	-
Rent Board Stabilization	0.00	0.00%	-	0.00%	-
Subtotal	12,041.00	97.41%	-	17.21%	-
For the Federal Plan include:					
City Attorney	320.00	2.59%	-	0.46%	-
Mayor and Council	0.00	0.00%	-	0.00%	-
Subtotal	12,361.00	100.00%	\$ -	17.67%	-
For the City Internal Plan include:					
City Auditor	0.00			0.00%	-
City Clerk	1,367.00			1.95%	-
City Manager - Non-Operating Divisions	20,530.00			29.34%	-
Finance - Non-Operating Divisions	32,901.00			47.02%	-
Human Resources	2,820.00			4.03%	-
Information Technology	0.00			0.00%	-
Police Review Commission	0.00			0.00%	-
Total	69,979.00			100.01%	\$ -

## **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)

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 4,670,523	\$ -	\$ 4,670,523

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	1.42%	\$ 66,321	1.27%	\$ 59,316
Economic Development	7.00	0.54%	25,221	0.48%	22,419
Finance - Operating Division	1.00	0.08%	3,736	0.07%	3,269
Fire	149.70	11.51%	537,577	10.28%	480,130
Health, Housing, and Community Services	205.70	15.81%	738,410	14.13%	659,945
Library	112.10	8.62%	402,599	7.70%	359,630
Parks, Recreation, and Waterfront	102.25	7.86%	367,103	7.02%	327,871
Planning and Development	93.70	7.20%	336,278	6.44%	300,782
Police	269.00	20.68%	965,864	18.47%	862,646
Public Works	302.50	23.25%	1,085,897	20.78%	970,538
Rent Board Stabilization	22.35	1.72%	80,333	1.53%	71,459
Subtotal	1,283.80	98.69%	4,609,339	88.17%	4,118,005
For the Federal Plan include:					
City Attorney	13.00	1.00%	46,705	0.89%	41,568
Mayor and Council	4.00	0.31%	14,479	0.27%	12,610
Subtotal	1,300.80	<u>100.00%</u>	<u>\$ 4,670,523</u>	89.33%	4,172,183
For the City Internal Plan include:					
City Auditor	12.50			0.86%	40,166
City Clerk	10.00			0.69%	32,227
City Manager - Non-Operating Divisions	16.75			1.15%	53,711
Finance - Non-Operating Divisions	45.00			3.09%	144,319
Human Resources	20.00			1.37%	63,986
Information Technology	48.00			3.30%	154,127
Police Review Commission	3.00			0.21%	9,808
Total	<u>1,456.05</u>			<u>100.00%</u>	<u>\$ 4,670,527</u>

## **Basis for distribution of Police Review Commission costs to Schedule E-18**

**Allocation Base:** Police review commission Costs are allocated to the Police Departments on a "DIRECT BENEFIT BASIS."

**Justification:** The Police Review Commission provides for community input and involvement in setting and reviewing the Berkeley Police Department's policies, practices and procedures, and to provide independent investigation and fair review of misconduct complaints filed by citizens against members of the Berkeley Police Department (BDP)

**Methods of Computation:** The costs of the Police Review Commissions are a matter of record in the City's Expense Report.

**Application:** The cost is divided and the results are recorded on Schedule E-18.

Schedule E-18  
 Central Service Cost Allocation Plan  
 Police Review Commission  
 Base: Direct Benefits

Part I - Costs to be allocated from Schedule D-10

Total Costs	Unallowable Costs	Allowable Costs
\$ 775,701	\$ -	\$ 775,701

Part II - Allocation:

<u>Departments</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>
Police Review Commission	100.00%	775,701	100.00%	775,701
Subtotal	100.00%	775,701	100.00%	775,701
For the Federal Plan include:				
Subtotal	<u>100.00%</u>	<u>\$ 775,701</u>	100.00%	775,701
For the City Internal Plan include:				
Total			<u>100.00%</u>	<u>\$ 775,701</u>

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

**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-19  
 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>
	\$ 166,775,929	2%	\$ 3,335,519

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	0.34%	\$ 11,341
Economic Development	1,036,290	0.62%	20,680
Finance - Operating Division	13,685	0.01%	334
Fire	17,423,803	10.44%	348,228
Health, Housing, and Community Services	19,442,047	11.64%	388,254
Library	59,033,069	35.36%	1,179,439
Parks, Recreation, and Waterfront	16,533,116	9.90%	330,216
Planning and Development	7,715,209	4.62%	154,101
Police	21,942,552	13.14%	438,287
Public Works	20,409,557	12.22%	407,600
Rent Board Stabilization	<u>277,103</u>	<u>0.17%</u>	<u>5,670</u>
Subtotal	164,396,524	98.46%	3,284,150
For the Federal Plan include:			
City Attorney	1,297,728	0.78%	26,017
Mayor and Council	<u>1,271,764</u>	<u>0.76%</u>	<u>25,350</u>
Total	<u>\$ 166,966,016</u>	<u>100.00%</u>	<u>\$ 3,335,517</u>



## **Justification and Basis for the Distribution of Equipment Use Costs Reference to Schedule E-20**

**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-20  
 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>
\$ 30,826,994	6.67%	\$ 2,056,161

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	353,628	1.54%	\$ 31,665
Economic Development	13,472	0.06%	1,234
Finance - Operating Division	3,164	0.01%	206
Fire	9,124,109	39.79%	818,146
Health, Housing, and Community Services	2,028,890	8.85%	181,970
Library	2,220,206	9.68%	199,036
Parks, Recreation, and Waterfront	1,652,260	7.20%	148,044
Planning and Development	282,027	1.23%	25,291
Police	2,796,527	12.19%	250,646
Public Works	<u>4,396,377</u>	<u>19.17%</u>	<u>394,166</u>
Subtotal	22,870,660	99.72%	2,050,404
For the Federal Plan include:			
City Attorney	41,501	0.18%	3,701
Mayor and Council	<u>22,816</u>	<u>0.10%</u>	<u>2,056</u>
Total	<u><u>22,934,977</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 2,056,161</u></u>

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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	(I) 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	\$ 844,518	\$ (74,410)	\$ -	\$ -	\$ -	\$ 770,109
Fringe benefits	461,724	(49,439)	-	-	-	412,285
Professional services	1,160,502	(4)	-	-	-	1,160,498
Government agencies	181,860	-	(181,860)	-	-	-
Community agencies	5,884,566	-	-	-	-	5,884,566
Repair and maintenance	68,325	-	-	-	-	68,325
Communication	4,208	(37)	-	-	-	4,171
Building and equipment rentals	1,678	-	-	-	-	1,678
Advertising	5,431	-	(5,431)	-	-	-
Dues and subscriptions	159,497	-	-	-	-	159,497
Transportation	4,132	(1,199)	-	-	-	2,933
Materials and supplies	13,781	-	-	-	-	13,781
Indirect costs	1,557	-	-	(1,557)	-	-
Machinery and equipment	9,373	-	(9,373)	-	-	-
Loans	150,000	-	(150,000)	-	-	-
<b>Economic Development Total</b>	<b>\$ 8,951,152</b>	<b>\$ (125,088)</b>	<b>\$ (346,664)</b>	<b>\$ (1,557)</b>	<b>\$ -</b>	<b>\$ 8,477,843</b>
<b>Fire (Schedule C-2)</b>						
Salaries and wages	\$ 23,824,636	\$ (756,998)	\$ -	\$ -	\$ -	\$ 23,067,638
Fringe benefits	16,869,979	(516,358)	-	-	-	16,353,621
Professional services	2,042,142	(2,121)	-	-	-	2,040,021
Government agencies	138,595	-	(138,595)	-	-	-
Repair and maintenance	2,393,215	-	-	-	-	2,393,215
Communication	263,201	-	-	-	-	263,201
Building and equipment rentals	102,531	(5,919)	-	-	-	96,612
Advertising	915	-	(915)	-	-	-
Dues and subscriptions	7,804	-	-	-	-	7,804
Printing and binding	3,063	-	-	-	-	3,063
Transportation	1,230,435	(140,433)	-	-	-	1,090,002
Materials and supplies	841,701	(13,943)	-	-	-	827,758
Utilities	205,380	-	-	-	-	205,380
Indirect costs	9,182	-	-	(9,182)	-	-
Machinery and equipment	253,993	(38,762)	(215,230)	-	-	-
Property acquisition and improvements	16,465	-	(16,465)	-	-	-
Transfers out	10,712	-	-	-	-	10,712
<b>Fire Total</b>	<b>\$ 48,213,947</b>	<b>\$ (1,474,534)</b>	<b>\$ (371,206)</b>	<b>\$ (9,182)</b>	<b>\$ -</b>	<b>\$ 46,359,026</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
<b>Health, Housing, and Community Services (Schedule C-3)</b>						
Salaries and wages	\$ 18,613,807	\$ -	\$ -	\$ -	\$ -	\$ 18,613,807
Fringe benefits	10,681,641	-	-	-	-	10,681,641
Professional services	2,543,845	-	-	-	-	2,543,845
Government agencies	120,209	-	(120,209)	-	-	-
Community agencies	15,580,789	-	-	-	-	15,580,789
Repair and maintenance	2,259,370	-	-	-	-	2,259,370
Communication	210,031	-	-	-	-	210,031
Building and equipment rentals	477,865	-	-	-	-	477,865
Advertising	6,250	-	(6,250)	-	-	-
Housing assistance payments	4,919,442	-	-	-	-	4,919,442
Insurance	39,471	-	-	-	-	39,471
Dues and subscriptions	92,618	-	-	-	-	92,618
Printing and binding	65,266	-	-	-	-	65,266
Transportation	419,370	-	-	-	-	419,370
Materials and supplies	628,262	-	-	-	-	628,262
Utilities	163,344	-	-	-	-	163,344
Indirect costs	18,221	-	-	(18,221)	-	-
Machinery and equipment	665,935	-	(665,935)	-	-	-
Loans	3,100,186	-	(3,100,186)	-	-	-
<b>Health, Housing, and Community Services Total</b>	<b>\$ 60,605,923</b>	<b>\$ -</b>	<b>\$ (3,892,580)</b>	<b>\$ (18,221)</b>	<b>\$ -</b>	<b>\$ 56,695,122</b>
<b>Library (Schedule C-4)</b>						
Salaries and wages	\$ 6,796,480	\$ (729,601)	\$ -	\$ -	\$ -	\$ 6,066,879
Fringe benefits	4,252,537	(443,894)	-	-	-	3,808,642
Professional services	1,278,581	(420,147)	-	-	-	858,434
Government agencies	4,399	-	(4,399)	-	-	-
Repair and maintenance	542,422	-	-	-	-	542,422
Communication	35,260	(2,464)	-	-	-	32,796
Building and equipment rentals	1,618	(352)	-	-	-	1,266
Advertising	3,100	(3,073)	(27)	-	-	-
Rentals and leases	7,237	(6,407)	-	-	-	829
Dues and subscriptions	36,746	(36,746)	-	-	-	-
Printing and binding	6,586	(4,937)	-	-	-	1,649
Transportation	40,774	(14,818)	-	-	-	25,956
Materials and supplies	2,194,869	(6,941)	-	-	-	2,187,928
Utilities	332,133	(278)	-	-	-	331,856
Machinery and equipment	140,857	-	(140,857)	-	-	-
Property acquisition and improvements	652,098	-	(652,098)	-	-	-
<b>Library Total</b>	<b>\$ 16,325,697</b>	<b>\$ (1,669,659)</b>	<b>\$ (797,381)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,858,657</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	\$ 11,739,243	\$ (1,766,241)	\$ -	\$ -	\$ -	\$ 9,973,002
Fringe benefits	6,520,840	(1,044,377)	-	-	-	5,476,463
Professional services	8,764,057	(3,157,142)	-	-	-	5,606,915
Government agencies	261,916	(101,956)	(159,961)	-	-	-
Repair and maintenance	1,282,726	(930,157)	-	-	-	352,569
Communication	105,316	(8,723)	-	-	-	96,593
Building and equipment rentals	308,599	(17,358)	-	-	-	291,241
Advertising	30,747	(13,795)	(16,952)	-	-	-
Facility maintenance	20,047	(20,047)	-	-	-	-
Insurance	48,162	-	-	-	-	48,162
Dues and subscriptions	17,848	(939)	-	-	-	16,909
Printing and binding	35,543	(20,329)	-	-	-	15,214
Transportation	872,073	(3,046)	-	-	-	869,027
Materials and supplies	2,019,804	(511,220)	-	-	-	1,508,584
Utilities	2,013,295	(20,624)	-	-	-	1,992,671
Indirect costs	376,437	(68,673)	-	(307,763)	-	-
Interest payment	305,140	-	-	-	-	305,140
Machinery and equipment	211,473	(41,550)	(169,923)	-	-	-
Property acquisition and improvements	8,361,705	(5,905,284)	(2,456,421)	-	-	-
Principal payment	180,579	-	-	-	-	180,579
Other costs	8,636	-	-	-	-	8,636
Transfers out	109,259	(51,368)	-	-	-	57,891
<b>Parks, Recreation, and Waterfront Total</b>	<b>\$ 43,593,445</b>	<b>\$ (13,682,829)</b>	<b>\$ (2,803,257)</b>	<b>\$ (307,763)</b>	<b>\$ -</b>	<b>\$ 26,799,597</b>
<b>Planning and Development (Schedule C-6)</b>						
Salaries and wages	\$ 9,489,093	\$ -	\$ -	\$ -	\$ -	\$ 9,489,093
Fringe benefits	5,633,286	-	-	-	-	5,633,286
Professional services	2,338,206	-	-	-	-	2,338,206
Government agencies	429,221	-	(429,221)	-	-	-
Repair and maintenance	1,537,435	-	-	-	-	1,537,435
Communication	30,594	-	-	-	-	30,594
Building and equipment rentals	51,039	-	-	-	-	51,039
Advertising	30,537	-	(30,537)	-	-	-
Dues and subscriptions	32,304	-	-	-	-	32,304
Printing and binding	10,634	-	-	-	-	10,634
Transportation	202,087	-	-	-	-	202,087
Materials and supplies	300,912	-	-	-	-	300,912
Indirect costs	1,509,391	-	-	(1,509,391)	-	-
Other costs	50	-	-	-	-	50
Transfers out	640	-	-	-	-	640
<b>Planning and Development Total</b>	<b>\$ 21,595,429</b>	<b>\$ -</b>	<b>\$ (459,758)</b>	<b>\$ (1,509,391)</b>	<b>\$ -</b>	<b>\$ 19,626,280</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	\$ 18,068,648	\$ (818,006)	\$ -	\$ -	\$ -	\$ 17,250,642
Fringe benefits	12,504,692	(705,555)	-	-	-	11,799,137
Professional services	1,035,426	(150,653)	-	-	-	884,774
Repair and maintenance	3,110,817	(2,336,221)	-	-	-	774,596
Communication	184,844	-	-	-	-	184,844
Building and equipment rentals	295,349	-	-	-	-	295,349
Advertising	1,539	-	(1,539)	-	-	-
Dues and subscriptions	13,558	(5,926)	-	-	-	7,632
Printing and binding	29,574	(258)	-	-	-	29,316
Transportation	2,281,344	(2,800)	-	-	-	2,278,544
Materials and supplies	625,470	(9,408)	-	-	-	616,062
Utilities	16,360	-	-	-	-	16,360
Machinery and equipment	111,713	(299)	(111,414)	-	-	-
Transfers out	8,650	-	-	-	-	8,650
<b>Police Total</b>	<b>\$ 38,287,985</b>	<b>\$ (4,029,127)</b>	<b>\$ (112,953)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,145,906</b>
<b>Public Works (Schedule C-8)</b>						
Salaries and wages	\$ 28,310,139	\$ (823,252)	\$ -	\$ -	\$ -	\$ 27,486,887
Fringe benefits	19,703,927	(489,043)	-	-	-	19,214,884
Professional services	24,655,927	(319,136)	-	-	-	24,336,791
Government agencies	177,678	-	(177,678)	-	-	-
Repair and maintenance	4,603,748	(151,353)	-	-	-	4,452,395
Communication	181,742	(5,676)	-	-	-	176,066
Building and equipment rentals	75,372	(4,965)	-	-	-	70,406
Advertising	2,499	(522)	(1,977)	-	-	-
Rentals and leases	14,678	(7,027)	-	-	-	7,651
Insurance	6,650	-	-	-	-	6,650
Dues and subscriptions	30,342	(1,616)	-	-	-	28,726
Printing and binding	30,414	(256)	-	-	-	30,157
Transportation	8,292,272	(17,770)	-	-	-	8,274,501
Materials and supplies	5,662,601	(25,187)	-	-	-	5,637,414
Utilities	2,781,892	(120,711)	-	-	-	2,661,181
Indirect costs	3,282,509	(47,424)	-	(3,235,085)	-	-
Interest payment	69,286	-	-	-	-	69,286
Machinery and equipment	2,837,907	-	(2,837,907)	-	-	-
Property acquisition and improvements	38,079,861	-	(38,079,861)	-	-	-
Principal payment	735,498	-	-	-	-	735,498
Other costs	161,680	-	-	-	-	161,680
Transfers out	325,234	(5,544)	-	-	-	319,690
<b>Public Works Total</b>	<b>\$ 140,021,855</b>	<b>\$ (2,019,484)</b>	<b>\$ (41,097,423)</b>	<b>\$ (3,235,085)</b>	<b>\$ -</b>	<b>\$ 93,669,863</b>

(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	\$ 2,527,381	\$ -	\$ -	\$ -	\$ -	\$ 2,527,381
Fringe benefits	1,546,846	-	-	-	-	1,546,846
Professional services	594,985	-	-	-	-	594,985
Community agencies	574,615	-	-	-	-	574,615
Communication	5,246	-	-	-	-	5,246
Building and equipment rentals	352,461	-	-	-	-	352,461
Advertising	32,254	-	(32,254)	-	-	-
Insurance	33	-	-	-	-	33
Dues and subscriptions	13,882	-	-	-	-	13,882
Printing and binding	32,340	-	-	-	-	32,340
Transportation	2,733	-	-	-	-	2,733
Materials and supplies	62,996	-	-	-	-	62,996
<b>Rent Stabilization Board Total</b>	<b>\$ 5,745,772</b>	<b>\$ -</b>	<b>\$ (32,254)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,713,518</b>
<b>City Attorney's Office (Schedule D-1)</b>						
Salaries and wages	\$ 1,241,567	\$ -	\$ -	\$ -	\$ -	\$ 1,241,567
Fringe benefits	659,374	-	-	-	-	659,374
Professional services	12,799	-	-	-	-	12,799
Repair and maintenance	211,048	-	-	-	-	211,048
Communication	9,763	-	-	-	-	9,763
Building and equipment rentals	4,300	-	-	-	-	4,300
Advertising	123	-	(123)	-	-	-
Judgement & claims	-	-	-	-	-	-
Dues and subscriptions	47,753	-	-	-	-	47,753
Printing and binding	452	-	-	-	-	452
Transportation	6,095	-	-	-	-	6,095
Materials and supplies	24,498	-	-	-	-	24,498
<b>City Attorney's Office Total</b>	<b>\$ 2,217,772</b>	<b>\$ -</b>	<b>\$ (123)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,217,649</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	\$ 1,361,114	\$ (266,344)	\$ -	\$ -	\$ -	\$ 1,094,770
Fringe benefits	784,286	(147,560)	-	-	-	636,726
Professional services	12,319	-	-	-	-	12,319
Repair and maintenance	216,242	(82,108)	-	-	-	134,134
Communication	2,471	-	-	-	-	2,471
Dues and subscriptions	2,095	-	-	-	-	2,095
Transportation	6,374	(500)	-	-	-	5,874
Materials and supplies	47,185	-	-	-	-	47,185
<b>City Auditor's Office Total</b>	<b>\$ 2,432,086</b>	<b>\$ (496,512)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,935,574</b>
City Clerk's Office (Schedule D-3)						
Salaries and wages	\$ 975,414	\$ -	\$ -	\$ -	\$ -	\$ 975,414
Fringe benefits	554,488	-	-	-	-	554,488
Professional services	224,249	-	-	-	-	224,249
Repair and maintenance	175,482	-	-	-	-	175,482
Communication	5,857	-	-	-	-	5,857
Building and equipment rentals	85,358	-	-	-	-	85,358
Advertising	739	-	(739)	-	-	-
Dues and subscriptions	6,007	-	-	-	-	6,007
Printing and binding	3,554	-	-	-	-	3,554
Transportation	6,462	-	-	-	-	6,462
Materials and supplies	28,034	-	-	-	-	28,034
Machinery and equipment	4,097	-	(4,097)	-	-	-
<b>City Clerk Department Total</b>	<b>\$ 2,069,740</b>	<b>\$ -</b>	<b>\$ (4,835)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,064,905</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
City Manager's Office (Schedule D-4)						
Salaries and wages	\$ 3,694,115	\$ (1,581,384)	\$ -	\$ -	\$ -	\$ 2,112,731
Fringe benefits	2,127,265	(825,423)	-	-	-	1,301,841
Professional services	370,380	(238,743)	-	-	-	131,637
Government agencies	1,470	-	(1,470)	-	-	-
Repair and maintenance	535,784	(383,514)	-	-	-	152,270
Communication	22,170	(7,157)	-	-	-	15,013
Building and equipment rentals	14,852	(10,804)	-	-	-	4,049
Rentals and leases	15,934	(11,142)	-	-	-	4,792
Dues and subscriptions	8,488	(6,713)	-	-	-	1,775
Printing and binding	18,837	(16,774)	-	-	-	2,062
Transportation	73,926	(13,537)	-	-	-	60,388
Materials and supplies	189,415	(61,153)	-	-	-	128,262
Utilities	84,922	-	-	-	-	84,922
Indirect costs	-	-	-	-	-	-
Machinery and equipment	14,196	-	(14,196)	-	-	-
<b>City Manager's Office Total</b>	<b>\$ 7,171,753</b>	<b>\$ (3,156,345)</b>	<b>\$ (15,666)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,999,742</b>
Finance Department (Schedule D-5)						
Salaries and wages	\$ 2,819,271	\$ (669,009)	\$ -	\$ -	\$ -	\$ 2,150,261
Fringe benefits	1,734,067	(374,512)	-	-	-	1,359,555
Professional services	594,757	(221,448)	-	-	-	373,309
Repair and maintenance	746,598	(527,682)	-	-	-	218,916
Communication	12,374	(11,379)	-	-	-	995
Building and equipment rentals	-	-	-	-	-	-
Rentals and leases	5,748	(3,750)	-	-	-	1,998
Dues and subscriptions	3,342	(2,205)	-	-	-	1,137
Printing and binding	25,852	(191)	-	-	-	25,662
Transportation	25,524	(14,332)	-	-	-	11,192
Materials and supplies	109,631	(29,377)	-	-	-	80,255
Indirect costs	-	-	-	-	-	-
Machinery and equipment	5,644	(5,644)	-	-	-	-
<b>Finance Department Total</b>	<b>\$ 6,082,808</b>	<b>\$ (1,859,528)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,223,280</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	\$ 1,086,134	\$ -	\$ -	\$ -	\$ -	\$ 1,086,134
Fringe benefits	559,840	-	-	-	-	559,840
Professional services	263,258	-	-	-	-	263,258
Repair and maintenance	256,685	-	-	-	-	256,685
Communication	1,693	-	-	-	-	1,693
Building and equipment rentals	444	-	-	-	-	444
Advertising	20,422	-	(20,422)	-	-	-
Rentals and leases	16,548	-	-	-	-	16,548
Dues and subscriptions	21,496	-	-	-	-	21,496
Printing and binding	784	-	-	-	-	784
Transportation	10,761	-	-	-	-	10,761
Materials and supplies	32,937	-	-	-	-	32,937
Indirect costs	-	-	-	-	-	-
Machinery and equipment	(48)	-	48	-	-	-
Human Resources Department Total	<u>\$ 2,270,953</u>	<u>\$ -</u>	<u>\$ (20,374)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,250,579</u>
Information Technology Department (Schedule D-7)						
Refer to IT Mission Statement for explanation of zero allocation.						
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-	-	-
Professional services	-	-	-	-	-	-
Community agencies	-	-	-	-	-	-
Repair and maintenance	-	-	-	-	-	-
Communication	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-
Printing and binding	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Indirect costs	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-
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	\$ 1,300,120	\$ -	\$ -	\$ -	\$ -	\$ 1,300,120
Fringe benefits	741,748	-	-	-	-	741,748
Professional services	45,662	-	-	-	-	45,662
Repair and maintenance	337,101	-	-	-	-	337,101
Communication	5,435	-	-	-	-	5,435
Building and equipment rentals	1,353	-	-	-	-	1,353
Advertising	288	-	(288)	-	-	-
Dues and subscriptions	25,446	-	-	-	-	25,446
Printing and binding	797	-	-	-	-	797
Transportation	11,736	-	-	-	-	11,736
Materials and supplies	56,233	-	-	-	-	56,233
<b>Mayor and Council Total</b>	<b>\$ 2,525,920</b>	<b>\$ -</b>	<b>\$ (288)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,525,632</b>
<b>Non-Departmental Miscellaneous Costs (Schedule D-9)</b>						
Salaries and wages	\$ 62,334	\$ -	\$ -	\$ -	\$ -	\$ 62,334
Fringe benefits	988,139	-	-	-	-	988,139
Professional services	711,513	-	-	-	-	711,513
Community agencies	(100,223)	-	100,223	-	-	-
Insurance	678,394	-	-	-	-	678,394
Dues and subscriptions	64,560	-	-	-	-	64,560
Printing and binding	5,382	-	-	-	-	5,382
Materials and supplies	127,475	-	-	-	-	127,475
Utilities	82,714	-	-	-	-	82,714
Interest payment	402,212	-	(402,212)	-	-	-
Loans	-	-	-	-	-	-
Transfers out	1,547,800	-	-	-	-	1,547,800
<b>Non-Departmental Miscellaneous Costs Total</b>	<b>\$ 4,570,300</b>	<b>\$ -</b>	<b>\$ (301,988)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,268,311</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 Review Commission (Schedule D-10)						
Salaries and wages	\$ 367,262	\$ -	\$ -	\$ -	\$ -	\$ 367,262
Fringe benefits	222,380	-	-	-	-	222,380
Professional services	6,817	-	-	-	-	6,817
Repair and maintenance	157,522	-	-	-	-	157,522
Communication	444	-	-	-	-	444
Building and equipment rentals	1,848	-	-	-	-	1,848
Rentals and leases	2,571	-	-	-	-	2,571
Dues and subscriptions	3,033	-	-	-	-	3,033
Printing and binding	93	-	-	-	-	93
Transportation	8,075	-	-	-	-	8,075
Materials and supplies	5,657	-	-	-	-	5,657
<b>Police Review Commission Total</b>	<b>\$ 775,701</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 775,701</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)	\$ 4,962	\$ 15,240	\$ 354	\$ 79,390
Payroll Audit (Schedule E-3)	17,760	6,754	1,001	143,954
City Clerk's Service Costs (Schedule E-4)	116,403	-	1,837	62,293
Management Service Costs (Schedule E-5)	44,820	17,044	2,525	363,295
Budget and Fiscal Management (Schedule E-6)	14,115	5,368	795	114,413
Purchasing (Schedule E-7)	1,730	7,171	16	13,006
Treasury Service Costs (Schedule E-8)	5,183	7,328	-	21,268
Accounting (Schedule E-9)	20,684	7,866	1,165	167,660
Accounts Payable (Schedule E-10)	5,753	10,556	297	75,139
Counter Service Costs (Schedule E-12)	13,519	5,141	762	109,584
Billing Service Costs (Schedule E-13)	158,099	-	-	71,180
Human Resources Costs (Schedule E-14)	31,958	12,153	1,800	259,042
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	47,204	17,951	2,659	382,618
Police Review Commission (Schedule E-18)	-	-	-	-
Building Use Allowance (Schedule E-19)	11,341	20,680	334	348,228
Equipment Use Allowance (Schedule E-20)	31,665	1,234	206	818,146
<b>Total indirect costs</b>	<b>\$ 525,196</b>	<b>\$ 134,486</b>	<b>\$ 13,751</b>	<b>\$ 3,029,216</b>
Direct salaries and wages (Schedule D-12)	\$ 1,512,317	\$ 770,109	\$ 25,952	\$ 22,133,719
Indirect cost rate, FY 2020	35%	17%	53%	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)	\$ 113,533	\$ 240,061	\$ 75,611	\$ 35,324
Payroll Audit (Schedule E-3)	197,733	107,809	98,304	90,049
City Clerk's Service Costs (Schedule E-4)	493,500	31,230	273,387	86,175
Management Service Costs (Schedule E-5)	499,018	272,077	248,089	227,257
Budget and Fiscal Management (Schedule E-6)	157,156	85,685	78,131	71,570
Purchasing (Schedule E-7)	26,735	8,775	30,132	6,998
Treasury Service Costs (Schedule E-8)	160,853	16,800	154,955	537,605
Accounting (Schedule E-9)	230,296	125,563	114,492	104,879
Accounts Payable (Schedule E-10)	78,638	32,855	48,274	32,973
Counter Service Costs (Schedule E-12)	150,523	82,069	74,833	68,549
Billing Service Costs (Schedule E-13)	166,591	-	107,148	11,521
Human Resources Costs (Schedule E-14)	355,817	194,000	176,896	162,042
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	525,560	286,548	261,284	239,344
Police Review Commission (Schedule E-18)	-	-	-	-
Building Use Allowance (Schedule E-19)	388,254	1,179,439	330,216	154,101
Equipment Use Allowance (Schedule E-20)	181,970	199,036	148,044	25,291
<b>Total indirect costs</b>	<b>\$ 3,726,177</b>	<b>\$ 2,861,947</b>	<b>\$ 2,219,796</b>	<b>\$ 1,853,678</b>
Direct salaries and wages (Schedule D-12)	\$ 16,408,634	\$ 6,033,038	\$ 9,973,002	\$ 8,832,437
Indirect cost rate, FY 2020	23%	47%	22%	21%

Schedule G  
 Indirect Cost Rate Proposal  
 Federal Plan

Indirect Costs Categories	G-9		G-10	
	Police	Public Works	Rent Board Stablization	City Attorney
General Audit (Schedule E-2)	\$ 66,395	\$ 533,049	\$ 9,687	\$ 3,662
Payroll Audit (Schedule E-3)	258,641	290,786	21,512	12,507
City Clerk's Service Costs (Schedule E-4)	23,882	344,695	18,371	-
Management Service Costs (Schedule E-5)	652,732	733,850	54,289	31,563
Budget and Fiscal Management (Schedule E-6)	205,566	231,111	17,097	9,940
Purchasing (Schedule E-7)	11,858	46,629	786	1,809
Treasury Service Costs (Schedule E-8)	842,510	36,101	4,647	-
Accounting (Schedule E-9)	301,234	338,670	25,054	14,566
Accounts Payable (Schedule E-10)	124,717	161,724	9,489	8,955
Counter Service Costs (Schedule E-12)	196,889	221,356	16,376	9,521
Billing Service Costs (Schedule E-13)	2,758	23,582	-	-
Human Resources Costs (Schedule E-14)	465,420	523,261	38,710	22,506
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	687,450	772,882	57,177	33,242
Police Review Commission (Schedule E-18)	775,701	-	-	-
Building Use Allowance (Schedule E-19)	438,287	407,600	5,670	26,017
Equipment Use Allowance (Schedule E-20)	250,646	394,166	-	3,701
<b>Total indirect costs</b>	<b>\$ 5,304,686</b>	<b>\$ 5,059,462</b>	<b>\$ 278,865</b>	<b>\$ 177,989</b>
Direct salaries and wages (Schedule D-12)	\$ 15,688,514	\$ 25,898,213	\$ 2,527,381	\$ 1,241,567
Indirect cost rate, FY 2020	34%	20%	11%	14%

Schedule G  
 Indirect Cost Rate Proposal  
 Federal Plan

Indirect Costs Categories	Mayor and Council	Total
General Audit (Schedule E-2)	\$ 4,135	\$ 1,181,403
Payroll Audit (Schedule E-3)	3,877	1,250,687
City Clerk's Service Costs (Schedule E-4)	-	1,451,773
Management Service Costs (Schedule E-5)	9,785	3,156,344
Budget and Fiscal Management (Schedule E-6)	3,081	994,028
Purchasing (Schedule E-7)	1,620	157,265
Treasury Service Costs (Schedule E-8)	-	1,787,250
Accounting (Schedule E-9)	4,516	1,456,645
Accounts Payable (Schedule E-10)	3,677	593,047
Counter Service Costs (Schedule E-12)	2,951	952,073
Billing Service Costs (Schedule E-13)	-	540,879
Human Resources Costs (Schedule E-14)	6,977	2,250,582
Information Technology Costs (Schedule E-15)	-	-
311 Call Center (Schedule E-16)	-	-
Miscellaneous Costs (Schedule E-17)	10,305	3,324,224
Police Review Commission (Schedule E-18)	-	775,701
Building Use Allowance (Schedule E-19)	25,350	3,335,517
Equipment Use Allowance (Schedule E-20)	2,056	2,056,161
Total indirect costs	\$ 78,330	\$ 25,263,579
Direct salaries and wages (Schedule D-12)	\$ 1,300,120	\$ 112,345,004
Indirect cost rate, FY 2020	6%	22%

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	\$ 4,962	\$ 1,487	\$ 3,475
Payroll Audit (Schedule E-3)	Number of authorized employees	17,760	5,760	12,000
City Clerk's Service Costs (Schedule E-4)	Total expenditures	116,403	34,873	81,530
Management Service Costs (Schedule E-5)	Total expenditures	44,820	13,427	31,393
Budget and Fiscal Management (Schedule E-6)	Total expenditures	14,115	4,229	9,886
Purchasing (Schedule E-7)	Total expenditures	1,730	518	1,212
Treasury Service Costs (Schedule E-8)	Total expenditures	5,183	1,553	3,630
Accounting (Schedule E-9)	Total expenditures	20,684	6,197	14,487
Accounts Payable (Schedule E-10)	Total expenditures	5,753	1,724	4,029
Counter Service Costs (Schedule E-12)	Total expenditures	13,519	4,050	9,469
Billing Service Costs (Schedule E-13)	Total expenditures	158,099	47,364	110,735
Human Resources Costs (Schedule E-14)	Number of authorized employees	31,958	10,365	21,593
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	47,204	14,142	33,062
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	11,341	3,398	7,943
Equipment Use Allowance (Schedule E-20)	Total expenditures	31,665	9,486	22,179
Total indirect costs		\$ 525,196	\$ 158,571	\$ 366,625
Direct salaries and wages (Schedule D-12)		\$ 1,512,317	\$ 515,293	\$ 997,024
Indirect cost rate, FY 2020		35%	31%	37%



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	\$ 15,240	\$ 10,547	\$ 4,693
Payroll Audit (Schedule E-3)	Number of authorized employees	6,754	4,308	2,446
City Clerk's Service Costs (Schedule E-4)	Total expenditures	-	-	-
Management Service Costs (Schedule E-5)	Total expenditures	17,044	11,796	5,248
Budget and Fiscal Management (Schedule E-6)	Total expenditures	5,368	3,715	1,653
Purchasing (Schedule E-7)	Total expenditures	7,171	4,963	2,208
Treasury Service Costs (Schedule E-8)	Total expenditures	7,328	5,071	2,257
Accounting (Schedule E-9)	Total expenditures	7,866	5,444	2,422
Accounts Payable (Schedule E-10)	Total expenditures	10,556	7,305	3,251
Counter Service Costs (Schedule E-12)	Total expenditures	5,141	3,558	1,583
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	12,153	7,751	4,402
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	17,951	12,423	5,528
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	20,680	14,312	6,368
Equipment Use Allowance (Schedule E-20)	Total expenditures	1,234	854	380
Total indirect costs		\$ 134,486	\$ 92,047	\$ 42,439
Direct salaries and wages (Schedule D-12)		\$ 770,109	\$ 508,523	\$ 261,586
Indirect cost rate, FY 2020		17%	18%	16%

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	\$ 354	\$ 354
Payroll Audit (Schedule E-3)	Number of authorized employees	1,001	1,001
City Clerk's Service Costs (Schedule E-4)	Total expenditures	1,837	1,837
Management Service Costs (Schedule E-5)	Total expenditures	2,525	2,525
Budget and Fiscal Management (Schedule E-6)	Total expenditures	795	795
Purchasing (Schedule E-7)	Total expenditures	16	16
Treasury Service Costs (Schedule E-8)	Total expenditures	-	-
Accounting (Schedule E-9)	Total expenditures	1,165	1,165
Accounts Payable (Schedule E-10)	Total expenditures	297	297
Counter Service Costs (Schedule E-12)	Total expenditures	762	762
Billing Service Costs (Schedule E-13)	Total expenditures	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	1,800	1,800
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	2,659	2,659
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	334	334
Equipment Use Allowance (Schedule E-20)	Total expenditures	206	206
Total indirect costs		<u>\$ 13,751</u>	<u>\$ 13,751</u>
Direct salaries and wages (Schedule D-12)		\$ 25,952	\$ 25,952
Indirect cost rate, FY 2020		53%	53%

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	\$ 79,390	\$ 48,151
Payroll Audit (Schedule E-3)	Number of authorized employees	143,954	79,084
City Clerk's Service Costs (Schedule E-4)	Total expenditures	62,293	37,781
Management Service Costs (Schedule E-5)	Total expenditures	363,295	220,342
Budget and Fiscal Management (Schedule E-6)	Total expenditures	114,413	69,393
Purchasing (Schedule E-7)	Total expenditures	13,006	7,888
Treasury Service Costs (Schedule E-8)	Total expenditures	21,268	12,899
Accounting (Schedule E-9)	Total expenditures	167,660	101,687
Accounts Payable (Schedule E-10)	Total expenditures	75,139	45,573
Counter Service Costs (Schedule E-12)	Total expenditures	109,584	66,464
Billing Service Costs (Schedule E-13)	Total expenditures	71,180	43,171
Human Resources Costs (Schedule E-14)	Number of authorized employees	259,042	142,310
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	382,618	232,061
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	348,228	211,204
Equipment Use Allowance (Schedule E-20)	Total expenditures	818,146	496,213
Total indirect costs		\$ 3,029,216	\$ 1,814,221
Direct salaries and wages (Schedule D-12)		\$ 22,133,719	\$ 13,652,011
Indirect cost rate, FY 2020		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	\$ 2,236	29,003
Payroll Audit (Schedule E-3)	Number of authorized employees	6,092	58,779
City Clerk's Service Costs (Schedule E-4)	Total expenditures	1,755	22,757
Management Service Costs (Schedule E-5)	Total expenditures	10,234	132,719
Budget and Fiscal Management (Schedule E-6)	Total expenditures	3,223	41,797
Purchasing (Schedule E-7)	Total expenditures	366	4,751
Treasury Service Costs (Schedule E-8)	Total expenditures	599	7,770
Accounting (Schedule E-9)	Total expenditures	4,723	61,250
Accounts Payable (Schedule E-10)	Total expenditures	2,117	27,450
Counter Service Costs (Schedule E-12)	Total expenditures	3,087	40,033
Billing Service Costs (Schedule E-13)	Total expenditures	2,005	26,004
Human Resources Costs (Schedule E-14)	Number of authorized employees	10,962	105,771
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	10,778	139,778
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	9,809	127,215
Equipment Use Allowance (Schedule E-20)	Total expenditures	23,047	298,886
Total indirect costs		\$ 91,033	\$ 1,123,962
Direct salaries and wages (Schedule D-12)		\$ 691,943	\$ 7,789,765
Indirect cost rate, FY 2020		13%	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	\$ 113,533	\$ 15,967	\$ 7,247
Payroll Audit (Schedule E-3)	Number of authorized employees	197,733	2,219	17,790
City Clerk's Service Costs (Schedule E-4)	Total expenditures	493,500	69,404	31,501
Management Service Costs (Schedule E-5)	Total expenditures	499,018	70,180	31,854
Budget and Fiscal Management (Schedule E-6)	Total expenditures	157,156	22,102	10,032
Purchasing (Schedule E-7)	Total expenditures	26,735	3,760	1,707
Treasury Service Costs (Schedule E-8)	Total expenditures	160,853	22,622	10,268
Accounting (Schedule E-9)	Total expenditures	230,296	32,388	14,700
Accounts Payable (Schedule E-10)	Total expenditures	78,638	11,059	5,020
Counter Service Costs (Schedule E-12)	Total expenditures	150,523	21,169	9,608
Billing Service Costs (Schedule E-13)	Total expenditures	166,591	23,429	10,634
Human Resources Costs (Schedule E-14)	Number of authorized employees	355,817	3,992	32,013
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	525,560	73,913	33,548
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	388,254	54,603	24,783
Equipment Use Allowance (Schedule E-20)	Total expenditures	181,970	25,592	11,616
Total indirect costs		\$ 3,726,177	\$ 452,399	\$ 252,321
Direct salaries and wages (Schedule D-12)		\$ 16,408,634	\$ 2,003,840	\$ 1,036,693
Indirect cost rate, FY 2020		23%	23%	24%

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	58,464	31,855	3,510
Payroll Audit (Schedule E-3)	Number of authorized employees	104,755	72,969	5,081
City Clerk's Service Costs (Schedule E-4)	Total expenditures	254,128	138,466	15,257
Management Service Costs (Schedule E-5)	Total expenditures	256,970	140,014	15,427
Budget and Fiscal Management (Schedule E-6)	Total expenditures	80,928	44,095	4,859
Purchasing (Schedule E-7)	Total expenditures	13,767	7,501	827
Treasury Service Costs (Schedule E-8)	Total expenditures	82,831	45,132	4,973
Accounting (Schedule E-9)	Total expenditures	118,591	64,616	7,120
Accounts Payable (Schedule E-10)	Total expenditures	40,495	22,064	2,431
Counter Service Costs (Schedule E-12)	Total expenditures	77,512	42,234	4,653
Billing Service Costs (Schedule E-13)	Total expenditures	85,786	46,742	5,150
Human Resources Costs (Schedule E-14)	Number of authorized employees	188,506	131,306	9,143
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	270,638	147,461	16,248
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	199,932	108,936	12,003
Equipment Use Allowance (Schedule E-20)	Total expenditures	93,706	51,057	5,626
Total indirect costs		\$ 1,927,008	\$ 1,094,449	\$ 112,307
Direct salaries and wages (Schedule D-12)		\$ 6,992,962	\$ 4,187,129	\$ 552,663
Indirect cost rate, FY 2020		28%	26%	20%

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	74,762
Payroll Audit (Schedule E-3)	Number of authorized employees	52,152
City Clerk's Service Costs (Schedule E-4)	Total expenditures	324,973
Management Service Costs (Schedule E-5)	Total expenditures	328,606
Budget and Fiscal Management (Schedule E-6)	Total expenditures	103,488
Purchasing (Schedule E-7)	Total expenditures	17,605
Treasury Service Costs (Schedule E-8)	Total expenditures	105,923
Accounting (Schedule E-9)	Total expenditures	151,651
Accounts Payable (Schedule E-10)	Total expenditures	51,784
Counter Service Costs (Schedule E-12)	Total expenditures	99,120
Billing Service Costs (Schedule E-13)	Total expenditures	109,701
Human Resources Costs (Schedule E-14)	Number of authorized employees	93,846
Information Technology Costs (Schedule E-15)	Total expenditures	-
311 Call Center (Schedule E-16)	Total expenditures	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	346,084
Police Review Commission (Schedule E-18)	Total expenditures	-
Building Use Allowance (Schedule E-19)	Total expenditures	255,667
Equipment Use Allowance (Schedule E-20)	Total expenditures	119,828
Total indirect costs		\$ 2,235,191
Direct salaries and wages (Schedule D-12)		\$ 1,635,347
Indirect cost rate, FY 2020		137%

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	\$ 240,061	\$ 30,465	\$ 38,665
Payroll Audit (Schedule E-3)	Number of authorized employees	107,809	7,735	9,669
City Clerk's Service Costs (Schedule E-4)	Total expenditures	31,230	3,963	5,030
Management Service Costs (Schedule E-5)	Total expenditures	272,077	34,528	43,822
Budget and Fiscal Management (Schedule E-6)	Total expenditures	85,685	10,874	13,801
Purchasing (Schedule E-7)	Total expenditures	8,775	1,114	1,413
Treasury Service Costs (Schedule E-8)	Total expenditures	16,800	2,132	2,706
Accounting (Schedule E-9)	Total expenditures	125,563	15,934	20,224
Accounts Payable (Schedule E-10)	Total expenditures	32,855	4,169	5,292
Counter Service Costs (Schedule E-12)	Total expenditures	82,069	10,415	13,218
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	194,000	13,919	17,399
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	286,548	36,364	46,152
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	1,179,439	149,676	189,964
Equipment Use Allowance (Schedule E-20)	Total expenditures	199,036	25,259	32,057
Total indirect costs		<u>\$ 2,861,947</u>	<u>\$ 346,547</u>	<u>\$ 439,411</u>
Direct salaries and wages (Schedule D-12)		\$ 6,033,038	\$ 160,635	\$ 543,694
Indirect cost rate, FY 2020		47%	216%	81%



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	107,099	63,832	61,008
Payroll Audit (Schedule E-3)	Number of authorized employees	74,935	15,470	85,764
City Clerk's Service Costs (Schedule E-4)	Total expenditures	13,933	8,304	7,937
Management Service Costs (Schedule E-5)	Total expenditures	121,383	72,345	69,145
Budget and Fiscal Management (Schedule E-6)	Total expenditures	38,227	22,784	21,776
Purchasing (Schedule E-7)	Total expenditures	3,915	2,333	2,230
Treasury Service Costs (Schedule E-8)	Total expenditures	7,495	4,467	4,269
Accounting (Schedule E-9)	Total expenditures	56,018	33,387	31,910
Accounts Payable (Schedule E-10)	Total expenditures	14,658	8,736	8,350
Counter Service Costs (Schedule E-12)	Total expenditures	36,614	21,822	20,857
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	134,843	27,839	154,330
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	127,839	76,193	72,822
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	526,187	313,613	299,739
Equipment Use Allowance (Schedule E-20)	Total expenditures	88,797	52,924	50,582
Total indirect costs		\$ 1,351,939	\$ 724,049	\$ 890,719
Direct salaries and wages (Schedule D-12)		\$ 2,857,189	\$ 763,031	\$ 1,708,490
Indirect cost rate, FY 2020		47%	95%	52%

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	\$ 75,611	\$ 33,222
Payroll Audit (Schedule E-3)	Number of authorized employees	98,304	57,488
City Clerk's Service Costs (Schedule E-4)	Total expenditures	273,387	120,121
Management Service Costs (Schedule E-5)	Total expenditures	248,089	109,005
Budget and Fiscal Management (Schedule E-6)	Total expenditures	78,131	34,329
Purchasing (Schedule E-7)	Total expenditures	30,132	13,239
Treasury Service Costs (Schedule E-8)	Total expenditures	154,955	68,084
Accounting (Schedule E-9)	Total expenditures	114,492	50,305
Accounts Payable (Schedule E-10)	Total expenditures	48,274	21,211
Counter Service Costs (Schedule E-12)	Total expenditures	74,833	32,880
Billing Service Costs (Schedule E-13)	Total expenditures	107,148	47,079
Human Resources Costs (Schedule E-14)	Number of authorized employees	176,896	103,448
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	261,284	114,803
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	330,216	145,090
Equipment Use Allowance (Schedule E-20)	Total expenditures	148,044	65,047
Total indirect costs		\$ 2,219,796	\$ 1,015,351
Direct salaries and wages (Schedule D-12)		\$ 9,973,002	\$ 4,618,545
Indirect cost rate, FY 2020		22%	22%

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	\$ 29,373	13,016
Payroll Audit (Schedule E-3)	Number of authorized employees	24,087	16,729
City Clerk's Service Costs (Schedule E-4)	Total expenditures	106,203	47,064
Management Service Costs (Schedule E-5)	Total expenditures	96,375	42,709
Budget and Fiscal Management (Schedule E-6)	Total expenditures	30,352	13,450
Purchasing (Schedule E-7)	Total expenditures	11,705	5,187
Treasury Service Costs (Schedule E-8)	Total expenditures	60,195	26,676
Accounting (Schedule E-9)	Total expenditures	44,477	19,710
Accounts Payable (Schedule E-10)	Total expenditures	18,753	8,310
Counter Service Costs (Schedule E-12)	Total expenditures	29,070	12,883
Billing Service Costs (Schedule E-13)	Total expenditures	41,624	18,446
Human Resources Costs (Schedule E-14)	Number of authorized employees	43,345	30,103
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	101,501	44,980
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	128,279	56,847
Equipment Use Allowance (Schedule E-20)	Total expenditures	57,511	25,486
Total indirect costs		\$ 822,849	\$ 381,596
Direct salaries and wages (Schedule D-12)		\$ 3,909,873	\$ 1,444,584
Indirect cost rate, FY 2020		21%	26%

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	\$ 35,324	\$ 4,732	\$ 24,379
Payroll Audit (Schedule E-3)	Number of authorized employees	90,049	14,954	58,516
City Clerk's Service Costs (Schedule E-4)	Total expenditures	86,175	11,545	59,473
Management Service Costs (Schedule E-5)	Total expenditures	227,257	30,445	156,839
Budget and Fiscal Management (Schedule E-6)	Total expenditures	71,570	9,588	49,393
Purchasing (Schedule E-7)	Total expenditures	6,998	938	4,830
Treasury Service Costs (Schedule E-8)	Total expenditures	537,605	72,021	371,023
Accounting (Schedule E-9)	Total expenditures	104,879	14,050	72,381
Accounts Payable (Schedule E-10)	Total expenditures	32,973	4,417	22,756
Counter Service Costs (Schedule E-12)	Total expenditures	68,549	9,183	47,308
Billing Service Costs (Schedule E-13)	Total expenditures	11,521	1,543	7,951
Human Resources Costs (Schedule E-14)	Number of authorized employees	162,042	26,910	105,298
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	239,344	32,064	165,181
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	154,101	20,644	106,351
Equipment Use Allowance (Schedule E-20)	Total expenditures	25,291	3,388	17,454
Total indirect costs		\$ 1,853,678	\$ 256,424	\$ 1,269,135
Direct salaries and wages (Schedule D-12)		\$ 8,832,437	\$ 607,507	\$ 2,868,198
Indirect cost rate, FY 2020		21%	42%	44%

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	6,213	36,834	6,164
Payroll Audit (Schedule E-3)	Number of authorized employees	16,579	80,513	19,505
City Clerk's Service Costs (Schedule E-4)	Total expenditures	15,157	89,858	15,037
Management Service Costs (Schedule E-5)	Total expenditures	39,973	236,969	39,654
Budget and Fiscal Management (Schedule E-6)	Total expenditures	12,589	74,629	12,488
Purchasing (Schedule E-7)	Total expenditures	1,231	7,297	1,221
Treasury Service Costs (Schedule E-8)	Total expenditures	94,560	560,581	93,806
Accounting (Schedule E-9)	Total expenditures	18,447	109,361	18,300
Accounts Payable (Schedule E-10)	Total expenditures	5,800	34,382	5,753
Counter Service Costs (Schedule E-12)	Total expenditures	12,057	71,479	11,961
Billing Service Costs (Schedule E-13)	Total expenditures	2,026	12,013	2,010
Human Resources Costs (Schedule E-14)	Number of authorized employees	29,834	144,882	35,099
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	42,099	249,573	41,763
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	27,105	160,687	26,889
Equipment Use Allowance (Schedule E-20)	Total expenditures	4,448	26,372	4,413
Total indirect costs		\$ 328,119	\$ 1,895,430	\$ 334,063
Direct salaries and wages (Schedule D-12)		\$ 750,096	\$ 3,877,871	\$ 728,764
Indirect cost rate, FY 2020		44%	49%	46%

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	\$ 66,395	\$ 21,243
Payroll Audit (Schedule E-3)	Number of authorized employees	258,641	10,985
City Clerk's Service Costs (Schedule E-4)	Total expenditures	23,882	7,641
Management Service Costs (Schedule E-5)	Total expenditures	652,732	208,839
Budget and Fiscal Management (Schedule E-6)	Total expenditures	205,566	65,770
Purchasing (Schedule E-7)	Total expenditures	11,858	3,794
Treasury Service Costs (Schedule E-8)	Total expenditures	842,510	269,557
Accounting (Schedule E-9)	Total expenditures	301,234	96,379
Accounts Payable (Schedule E-10)	Total expenditures	124,717	39,903
Counter Service Costs (Schedule E-12)	Total expenditures	196,889	62,994
Billing Service Costs (Schedule E-13)	Total expenditures	2,758	882
Human Resources Costs (Schedule E-14)	Number of authorized employees	465,420	19,767
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	687,450	219,947
Police Review Commission (Schedule E-18)	Total expenditures	775,701	248,182
Building Use Allowance (Schedule E-19)	Total expenditures	438,287	140,228
Equipment Use Allowance (Schedule E-20)	Total expenditures	250,646	80,193
Total indirect costs		\$ 5,304,686	\$ 1,496,303
Direct salaries and wages (Schedule D-12)		\$ 15,688,514	\$ 5,966,721
Indirect cost rate, FY 2020		34%	25%

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	\$ 710	34,503
Payroll Audit (Schedule E-3)	Number of authorized employees	161,775	62,913
City Clerk's Service Costs (Schedule E-4)	Total expenditures	255	12,411
Management Service Costs (Schedule E-5)	Total expenditures	6,978	339,203
Budget and Fiscal Management (Schedule E-6)	Total expenditures	2,198	106,826
Purchasing (Schedule E-7)	Total expenditures	127	6,162
Treasury Service Costs (Schedule E-8)	Total expenditures	9,007	437,825
Accounting (Schedule E-9)	Total expenditures	3,220	156,541
Accounts Payable (Schedule E-10)	Total expenditures	1,333	64,811
Counter Service Costs (Schedule E-12)	Total expenditures	2,105	102,317
Billing Service Costs (Schedule E-13)	Total expenditures	29	1,433
Human Resources Costs (Schedule E-14)	Number of authorized employees	291,112	113,210
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	7,349	357,245
Police Review Commission (Schedule E-18)	Total expenditures	8,293	403,106
Building Use Allowance (Schedule E-19)	Total expenditures	4,686	227,763
Equipment Use Allowance (Schedule E-20)	Total expenditures	2,680	130,253
Total indirect costs		\$ 501,858	\$ 2,556,524
Direct salaries and wages (Schedule D-12)		\$ 235,707	\$ 7,483,939
Indirect cost rate, FY 2020		213%	34%

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	9,939
Payroll Audit (Schedule E-3)	Number of authorized employees	22,968
City Clerk's Service Costs (Schedule E-4)	Total expenditures	3,575
Management Service Costs (Schedule E-5)	Total expenditures	97,712
Budget and Fiscal Management (Schedule E-6)	Total expenditures	30,772
Purchasing (Schedule E-7)	Total expenditures	1,775
Treasury Service Costs (Schedule E-8)	Total expenditures	126,121
Accounting (Schedule E-9)	Total expenditures	45,094
Accounts Payable (Schedule E-10)	Total expenditures	18,670
Counter Service Costs (Schedule E-12)	Total expenditures	29,474
Billing Service Costs (Schedule E-13)	Total expenditures	413
Human Resources Costs (Schedule E-14)	Number of authorized employees	41,331
Information Technology Costs (Schedule E-15)	Total expenditures	-
311 Call Center (Schedule E-16)	Total expenditures	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	102,909
Police Review Commission (Schedule E-18)	Total expenditures	116,120
Building Use Allowance (Schedule E-19)	Total expenditures	65,610
Equipment Use Allowance (Schedule E-20)	Total expenditures	37,521
Total indirect costs		<u>\$ 750,002</u>
Direct salaries and wages (Schedule D-12)		<u>\$ 2,002,148</u>
Indirect cost rate, FY 2020		37%



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	\$ 533,049	\$ 98,699	\$ 84,172
Payroll Audit (Schedule E-3)	Number of authorized employees	290,786	51,467	61,921
City Clerk's Service Costs (Schedule E-4)	Total expenditures	344,695	63,824	54,430
Management Service Costs (Schedule E-5)	Total expenditures	733,850	135,879	115,880
Budget and Fiscal Management (Schedule E-6)	Total expenditures	231,111	42,792	36,494
Purchasing (Schedule E-7)	Total expenditures	46,629	8,634	7,363
Treasury Service Costs (Schedule E-8)	Total expenditures	36,101	6,684	5,701
Accounting (Schedule E-9)	Total expenditures	338,670	62,708	53,479
Accounts Payable (Schedule E-10)	Total expenditures	161,724	29,945	25,537
Counter Service Costs (Schedule E-12)	Total expenditures	221,356	40,986	34,954
Billing Service Costs (Schedule E-13)	Total expenditures	23,582	4,366	3,724
Human Resources Costs (Schedule E-14)	Number of authorized employees	523,261	92,613	111,424
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	772,882	143,106	122,044
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	407,600	75,471	64,363
Equipment Use Allowance (Schedule E-20)	Total expenditures	394,166	72,984	62,242
Total indirect costs		\$ 5,059,462	\$ 930,158	\$ 843,728
Direct salaries and wages (Schedule D-12)		\$ 25,898,213	\$ 3,345,559	\$ 3,471,334
Indirect cost rate, FY 2020		20%	28%	24%

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	282,980	67,197	75,401
Payroll Audit (Schedule E-3)	Number of authorized employees	147,966	29,432	59,026
City Clerk's Service Costs (Schedule E-4)	Total expenditures	182,988	43,453	48,758
Management Service Costs (Schedule E-5)	Total expenditures	389,579	92,511	103,805
Budget and Fiscal Management (Schedule E-6)	Total expenditures	122,690	29,134	32,691
Purchasing (Schedule E-7)	Total expenditures	24,754	5,878	6,596
Treasury Service Costs (Schedule E-8)	Total expenditures	19,165	4,551	5,107
Accounting (Schedule E-9)	Total expenditures	179,790	42,694	47,906
Accounts Payable (Schedule E-10)	Total expenditures	85,855	20,387	22,876
Counter Service Costs (Schedule E-12)	Total expenditures	117,511	27,905	31,311
Billing Service Costs (Schedule E-13)	Total expenditures	12,519	2,973	3,336
Human Resources Costs (Schedule E-14)	Number of authorized employees	266,261	52,963	106,215
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	410,300	97,431	109,326
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	216,383	51,383	57,656
Equipment Use Allowance (Schedule E-20)	Total expenditures	209,251	49,689	55,756
Total indirect costs		<u>\$ 2,667,994</u>	<u>\$ 617,582</u>	<u>\$ 765,765</u>
Direct salaries and wages (Schedule D-12)		\$ 9,478,674	\$ 1,658,193	\$ 2,724,926
Indirect cost rate, FY 2020		28%	37%	28%

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	100,545
Payroll Audit (Schedule E-3)	Number of authorized employees	99,716
City Clerk's Service Costs (Schedule E-4)	Total expenditures	65,017
Management Service Costs (Schedule E-5)	Total expenditures	138,421
Budget and Fiscal Management (Schedule E-6)	Total expenditures	43,593
Purchasing (Schedule E-7)	Total expenditures	8,795
Treasury Service Costs (Schedule E-8)	Total expenditures	6,809
Accounting (Schedule E-9)	Total expenditures	63,881
Accounts Payable (Schedule E-10)	Total expenditures	30,505
Counter Service Costs (Schedule E-12)	Total expenditures	41,753
Billing Service Costs (Schedule E-13)	Total expenditures	4,448
Human Resources Costs (Schedule E-14)	Number of authorized employees	179,437
Information Technology Costs (Schedule E-15)	Total expenditures	-
311 Call Center (Schedule E-16)	Total expenditures	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	145,783
Police Review Commission (Schedule E-18)	Total expenditures	-
Building Use Allowance (Schedule E-19)	Total expenditures	76,883
Equipment Use Allowance (Schedule E-20)	Total expenditures	74,349
Total indirect costs		\$ 1,079,934
Direct salaries and wages (Schedule D-12)		\$ 5,219,527
Indirect cost rate, FY 2020		21%

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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)	\$ 28,166	\$ 10,645	\$ 1,552	\$ 227,987
General Audit (Schedule E-2)	4,844	14,886	354	77,500
Payroll Audit (Schedule E-3)	15,884	6,003	875	128,570
City Clerk's Service Costs (Schedule E-4)	96,641	-	1,507	51,754
Management Service Costs (Schedule E-5)	40,086	15,150	2,209	324,472
Budget and Fiscal Management (Schedule E-6)	12,624	4,771	696	102,186
Purchasing (Schedule E-7)	1,510	6,291	16	11,417
Treasury Service Costs (Schedule E-8)	4,111	5,719	-	16,621
Accounting (Schedule E-9)	18,499	6,992	1,020	149,743
Accounts Payable (Schedule E-10)	5,337	9,785	237	69,861
Revenue Collection (Schedule E-11)	4,434	1,676	244	35,893
Counter Service Costs (Schedule E-12)	12,091	4,570	666	97,873
Billing Service Costs (Schedule E-13)	158,099	-	-	71,180
Human Resources Costs (Schedule E-14)	28,841	10,901	1,590	233,454
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	42,218	15,956	2,327	341,730
Police Review Commission (Schedule E-18)	-	-	-	-
<b>Total indirect costs</b>	<b>\$ 473,385</b>	<b>\$ 113,345</b>	<b>\$ 13,293</b>	<b>\$ 1,940,241</b>
Direct salaries and wages (Schedule D-12)	\$ 1,512,317	\$ 770,109	\$ 25,952	\$ 22,133,719
Indirect cost rate, FY 2020	31%	15%	51%	9%

Schedule H  
 Indirect Cost Rate Proposal  
 Internal Plan

Indirect Costs Categories	H-5 Health, Housing and Community Services	H-6 Library	H-7 Parks, Recreation and Waterfront	H-8 Planning and Development
Legal Service Costs (Schedule E-1)	\$ 313,371	\$ 170,768	\$ 155,688	\$ 142,825
General Audit (Schedule E-2)	110,579	234,390	73,840	34,497
Payroll Audit (Schedule E-3)	176,722	96,303	87,798	80,544
City Clerk's Service Costs (Schedule E-4)	409,175	25,793	226,612	71,518
Management Service Costs (Schedule E-5)	445,992	243,039	221,575	203,269
Budget and Fiscal Management (Schedule E-6)	140,457	76,540	69,781	64,016
Purchasing (Schedule E-7)	23,480	7,706	26,468	6,149
Treasury Service Costs (Schedule E-8)	125,644	13,047	120,997	420,183
Accounting (Schedule E-9)	205,824	112,162	102,257	93,808
Accounts Payable (Schedule E-10)	73,122	30,542	44,893	30,660
Revenue Collection (Schedule E-11)	49,336	26,885	24,511	22,486
Counter Service Costs (Schedule E-12)	134,528	73,310	66,836	61,314
Billing Service Costs (Schedule E-13)	166,537	-	107,148	11,521
Human Resources Costs (Schedule E-14)	320,886	174,863	159,421	146,249
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	469,713	255,965	233,361	214,080
Police Review Commission (Schedule E-18)	-	-	-	-
Total indirect costs	\$ 3,165,366	\$ 1,541,313	\$ 1,721,186	\$ 1,603,119
Direct salaries and wages (Schedule D-12)	\$ 16,408,634	\$ 6,033,038	\$ 9,973,002	\$ 8,832,437
Indirect cost rate, FY 2020	19%	26%	17%	18%



Schedule H  
 Indirect Cost Rate Proposal  
 Internal Plan

Indirect Costs Categories	H-9		H-10	
	Police	Public Works	Rent Board Stablization	Total
Legal Service Costs (Schedule E-1)	\$ 409,622	\$ 460,853	\$ 33,932	\$ 1,955,409
General Audit (Schedule E-2)	64,859	520,408	9,451	1,145,608
Payroll Audit (Schedule E-3)	231,001	259,893	19,135	1,102,728
City Clerk's Service Costs (Schedule E-4)	19,764	285,904	15,241	1,203,909
Management Service Costs (Schedule E-5)	582,977	655,890	48,292	2,782,951
Budget and Fiscal Management (Schedule E-6)	183,597	206,559	15,209	876,436
Purchasing (Schedule E-7)	10,411	40,951	692	135,091
Treasury Service Costs (Schedule E-8)	658,423	27,880	3,575	1,396,200
Accounting (Schedule E-9)	269,043	302,691	22,287	1,284,326
Accounts Payable (Schedule E-10)	115,940	150,336	8,836	539,549
Revenue Collection (Schedule E-11)	64,489	72,554	5,342	307,850
Counter Service Costs (Schedule E-12)	175,848	197,840	14,567	839,443
Billing Service Costs (Schedule E-13)	2,758	23,581	-	540,824
Human Resources Costs (Schedule E-14)	419,445	471,904	34,746	2,002,300
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	613,984	690,777	50,861	2,930,972
Police Review Commission (Schedule E-18)	775,701	-	-	775,701
<b>Total indirect costs</b>	<b>\$ 4,597,862</b>	<b>\$ 4,368,021</b>	<b>\$ 282,166</b>	<b>\$ 19,819,297</b>
Direct salaries and wages (Schedule D-12)	\$ 15,688,514	\$ 25,898,213	\$ 2,527,381	\$ 109,803,317
Indirect cost rate, FY 2020	29%	17%	11%	18%

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	\$ 28,166	\$ 8,438	\$ 19,728
General Audit (Schedule E-2)	Total expenditures	4,844	1,451	3,393
Payroll Audit (Schedule E-3)	Number of authorized employees	15,884	5,152	10,732
City Clerk's Service Costs (Schedule E-4)	Total expenditures	96,641	28,952	67,689
Management Service Costs (Schedule E-5)	Total expenditures	40,086	12,009	28,077
Budget and Fiscal Management (Schedule E-6)	Total expenditures	12,624	3,782	8,842
Purchasing (Schedule E-7)	Total expenditures	1,510	452	1,058
Treasury Service Costs (Schedule E-8)	Total expenditures	4,111	1,232	2,879
Accounting (Schedule E-9)	Total expenditures	18,499	5,542	12,957
Accounts Payable (Schedule E-10)	Total expenditures	5,337	1,599	3,738
Revenue Collection (Schedule E-11)	Total expenditures	4,434	1,328	3,106
Counter Service Costs (Schedule E-12)	Total expenditures	12,091	3,622	8,469
Billing Service Costs (Schedule E-13)	Total expenditures	158,099	47,364	110,735
Human Resources Costs (Schedule E-14)	Number of authorized employees	28,841	9,354	19,487
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	42,218	12,648	29,570
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 473,385	\$ 142,926	\$ 330,459
Direct salaries and wages (Schedule D-12)		\$ 1,512,317	\$ 515,293	\$ 997,024
Indirect cost rate, FY 2020		31%	28%	33%

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	\$ 10,645	\$ 7,367	\$ 3,278
General Audit (Schedule E-2)	Total expenditures	14,886	10,302	4,584
Payroll Audit (Schedule E-3)	Number of authorized employees	6,003	3,829	2,174
City Clerk's Service Costs (Schedule E-4)	Total expenditures	-	-	-
Management Service Costs (Schedule E-5)	Total expenditures	15,150	10,485	4,665
Budget and Fiscal Management (Schedule E-6)	Total expenditures	4,771	3,302	1,469
Purchasing (Schedule E-7)	Total expenditures	6,291	4,354	1,937
Treasury Service Costs (Schedule E-8)	Total expenditures	5,719	3,958	1,761
Accounting (Schedule E-9)	Total expenditures	6,992	4,839	2,153
Accounts Payable (Schedule E-10)	Total expenditures	9,785	6,772	3,013
Revenue Collection (Schedule E-11)	Total expenditures	1,676	1,160	516
Counter Service Costs (Schedule E-12)	Total expenditures	4,570	3,163	1,407
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	10,901	6,953	3,948
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	15,956	11,043	4,913
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 113,345	\$ 77,525	\$ 35,820
Direct salaries and wages (Schedule D-12)		\$ 770,109	\$ 508,523	\$ 261,586
Indirect cost rate, FY 2020		15%	15%	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	\$ 1,552	\$ 1,552
General Audit (Schedule E-2)	Total expenditures	354	354
Payroll Audit (Schedule E-3)	Number of authorized employees	875	875
City Clerk's Service Costs (Schedule E-4)	Total expenditures	1,507	1,507
Management Service Costs (Schedule E-5)	Total expenditures	2,209	2,209
Budget and Fiscal Management (Schedule E-6)	Total expenditures	696	696
Purchasing (Schedule E-7)	Total expenditures	16	16
Treasury Service Costs (Schedule E-8)	Total expenditures	-	-
Accounting (Schedule E-9)	Total expenditures	1,020	1,020
Accounts Payable (Schedule E-10)	Total expenditures	237	237
Revenue Collection (Schedule E-11)	Total expenditures	244	244
Counter Service Costs (Schedule E-12)	Total expenditures	666	666
Billing Service Costs (Schedule E-13)	Total expenditures	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	1,590	1,590
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	2,327	2,327
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 13,293	\$ 13,293
Direct salaries and wages (Schedule D-12)		\$ 25,952	\$ 25,952
Indirect cost rate, FY 2020		51%	51%

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	\$ 227,987	\$ 138,276
General Audit (Schedule E-2)	Total expenditures	77,500	47,004
Payroll Audit (Schedule E-3)	Number of authorized employees	128,570	70,632
City Clerk's Service Costs (Schedule E-4)	Total expenditures	51,754	31,389
Management Service Costs (Schedule E-5)	Total expenditures	324,472	196,795
Budget and Fiscal Management (Schedule E-6)	Total expenditures	102,186	61,977
Purchasing (Schedule E-7)	Total expenditures	11,417	6,925
Treasury Service Costs (Schedule E-8)	Total expenditures	16,621	10,081
Accounting (Schedule E-9)	Total expenditures	149,743	90,821
Accounts Payable (Schedule E-10)	Total expenditures	69,861	42,371
Revenue Collection (Schedule E-11)	Total expenditures	35,893	21,769
Counter Service Costs (Schedule E-12)	Total expenditures	97,873	59,361
Billing Service Costs (Schedule E-13)	Total expenditures	71,180	43,171
Human Resources Costs (Schedule E-14)	Number of authorized employees	233,454	128,252
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	341,730	207,263
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 1,940,241	\$ 1,156,088
Direct salaries and wages (Schedule D-12)		\$ 22,133,719	\$ 13,652,011
Indirect cost rate, FY 2020		9%	8%

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	\$ 6,422	\$ 83,288
General Audit (Schedule E-2)	Total expenditures	2,183	28,312
Payroll Audit (Schedule E-3)	Number of authorized employees	5,441	52,497
City Clerk's Service Costs (Schedule E-4)	Total expenditures	1,458	18,907
Management Service Costs (Schedule E-5)	Total expenditures	9,140	118,536
Budget and Fiscal Management (Schedule E-6)	Total expenditures	2,879	37,331
Purchasing (Schedule E-7)	Total expenditures	322	4,171
Treasury Service Costs (Schedule E-8)	Total expenditures	468	6,072
Accounting (Schedule E-9)	Total expenditures	4,218	54,704
Accounts Payable (Schedule E-10)	Total expenditures	1,968	25,522
Revenue Collection (Schedule E-11)	Total expenditures	1,011	13,112
Counter Service Costs (Schedule E-12)	Total expenditures	2,757	35,755
Billing Service Costs (Schedule E-13)	Total expenditures	2,005	26,004
Human Resources Costs (Schedule E-14)	Number of authorized employees	9,879	95,323
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	9,626	124,841
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 59,777	\$ 724,375
Direct salaries and wages (Schedule D-12)		\$ 691,943	\$ 7,789,765
Indirect cost rate, FY 2020		9%	9%

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	\$ 313,371	\$ 23,728	\$ 10,770
General Audit (Schedule E-2)	Total expenditures	110,579	8,373	3,800
Payroll Audit (Schedule E-3)	Number of authorized employees	176,722	1,933	15,502
City Clerk's Service Costs (Schedule E-4)	Total expenditures	409,175	30,982	14,062
Management Service Costs (Schedule E-5)	Total expenditures	445,992	33,770	15,328
Budget and Fiscal Management (Schedule E-6)	Total expenditures	140,457	10,635	4,827
Purchasing (Schedule E-7)	Total expenditures	23,480	1,778	807
Treasury Service Costs (Schedule E-8)	Total expenditures	125,644	9,514	4,318
Accounting (Schedule E-9)	Total expenditures	205,824	15,585	7,074
Accounts Payable (Schedule E-10)	Total expenditures	73,122	5,537	2,513
Revenue Collection (Schedule E-11)	Total expenditures	49,336	3,736	1,696
Counter Service Costs (Schedule E-12)	Total expenditures	134,528	10,186	4,623
Billing Service Costs (Schedule E-13)	Total expenditures	166,537	12,610	5,723
Human Resources Costs (Schedule E-14)	Number of authorized employees	320,886	3,510	28,147
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	469,713	35,566	16,143
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 3,165,366	\$ 207,442	\$ 135,333
Direct salaries and wages (Schedule D-12)		\$ 16,408,634	\$ 2,003,840	\$ 1,036,693
Indirect cost rate, FY 2020		19%	10%	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	\$ 86,882	\$ 47,339	\$ 5,216
General Audit (Schedule E-2)	Total expenditures	30,658	16,704	1,841
Payroll Audit (Schedule E-3)	Number of authorized employees	91,279	63,581	4,427
City Clerk's Service Costs (Schedule E-4)	Total expenditures	113,443	61,811	6,811
Management Service Costs (Schedule E-5)	Total expenditures	123,651	67,373	7,423
Budget and Fiscal Management (Schedule E-6)	Total expenditures	38,942	21,218	2,338
Purchasing (Schedule E-7)	Total expenditures	6,510	3,547	391
Treasury Service Costs (Schedule E-8)	Total expenditures	34,835	18,980	2,091
Accounting (Schedule E-9)	Total expenditures	57,064	31,093	3,426
Accounts Payable (Schedule E-10)	Total expenditures	20,273	11,046	1,217
Revenue Collection (Schedule E-11)	Total expenditures	13,678	7,453	821
Counter Service Costs (Schedule E-12)	Total expenditures	37,298	20,322	2,239
Billing Service Costs (Schedule E-13)	Total expenditures	46,172	25,158	2,772
Human Resources Costs (Schedule E-14)	Number of authorized employees	165,741	115,449	8,039
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	130,227	70,957	7,818
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 996,652	\$ 582,031	\$ 56,871
Direct salaries and wages (Schedule D-12)		\$ 6,992,962	\$ 4,187,129	\$ 552,663
Indirect cost rate, FY 2020		14%	14%	10%



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	\$ 111,102
General Audit (Schedule E-2)	Total expenditures	39,204
Payroll Audit (Schedule E-3)	Number of authorized employees	45,442
City Clerk's Service Costs (Schedule E-4)	Total expenditures	145,068
Management Service Costs (Schedule E-5)	Total expenditures	158,121
Budget and Fiscal Management (Schedule E-6)	Total expenditures	49,797
Purchasing (Schedule E-7)	Total expenditures	8,325
Treasury Service Costs (Schedule E-8)	Total expenditures	44,546
Accounting (Schedule E-9)	Total expenditures	72,972
Accounts Payable (Schedule E-10)	Total expenditures	25,925
Revenue Collection (Schedule E-11)	Total expenditures	17,491
Counter Service Costs (Schedule E-12)	Total expenditures	47,695
Billing Service Costs (Schedule E-13)	Total expenditures	59,044
Human Resources Costs (Schedule E-14)	Number of authorized employees	82,513
Information Technology Costs (Schedule E-15)	Total expenditures	-
311 Call Center (Schedule E-16)	Total expenditures	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	166,531
Police Review Commission (Schedule E-18)	Total expenditures	-
Total indirect costs		\$ 1,073,778
Direct salaries and wages (Schedule D-12)		\$ 1,635,347
Indirect cost rate, FY 2020		66%

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	\$ 170,768	\$ 17,280	\$ 21,931
General Audit (Schedule E-2)	Total expenditures	234,390	23,718	30,102
Payroll Audit (Schedule E-3)	Number of authorized employees	96,303	2,774	3,468
City Clerk's Service Costs (Schedule E-4)	Total expenditures	25,793	2,610	3,312
Management Service Costs (Schedule E-5)	Total expenditures	243,039	24,593	31,212
Budget and Fiscal Management (Schedule E-6)	Total expenditures	76,540	7,745	9,830
Purchasing (Schedule E-7)	Total expenditures	7,706	780	990
Treasury Service Costs (Schedule E-8)	Total expenditures	13,047	1,320	1,676
Accounting (Schedule E-9)	Total expenditures	112,162	11,350	14,404
Accounts Payable (Schedule E-10)	Total expenditures	30,542	3,090	3,922
Revenue Collection (Schedule E-11)	Total expenditures	26,885	2,720	3,453
Counter Service Costs (Schedule E-12)	Total expenditures	73,310	7,418	9,415
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	174,863	5,037	6,297
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	255,965	25,901	32,872
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 1,541,313	\$ 136,336	\$ 172,884
Direct salaries and wages (Schedule D-12)		\$ 6,033,038	\$ 160,635	\$ 543,694
Indirect cost rate, FY 2020		26%	85%	32%

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	\$ 60,747	\$ 36,206	\$ 34,604
General Audit (Schedule E-2)	Total expenditures	83,379	49,695	47,497
Payroll Audit (Schedule E-3)	Number of authorized employees	26,876	5,549	30,760
City Clerk's Service Costs (Schedule E-4)	Total expenditures	9,175	5,469	5,227
Management Service Costs (Schedule E-5)	Total expenditures	86,456	51,529	49,249
Budget and Fiscal Management (Schedule E-6)	Total expenditures	27,228	16,228	15,510
Purchasing (Schedule E-7)	Total expenditures	2,741	1,634	1,562
Treasury Service Costs (Schedule E-8)	Total expenditures	4,641	2,766	2,644
Accounting (Schedule E-9)	Total expenditures	39,899	23,780	22,728
Accounts Payable (Schedule E-10)	Total expenditures	10,865	6,475	6,189
Revenue Collection (Schedule E-11)	Total expenditures	9,564	5,700	5,448
Counter Service Costs (Schedule E-12)	Total expenditures	26,079	15,543	14,855
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	48,800	10,075	55,853
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	91,054	54,269	51,868
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 527,505	\$ 284,918	\$ 343,994
Direct salaries and wages (Schedule D-12)		\$ 2,857,189	\$ 763,031	\$ 1,708,490
Indirect cost rate, FY 2020		18%	37%	20%

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	\$ 155,688	\$ 68,406
General Audit (Schedule E-2)	Total expenditures	73,840	32,444
Payroll Audit (Schedule E-3)	Number of authorized employees	87,798	51,344
City Clerk's Service Costs (Schedule E-4)	Total expenditures	226,612	99,569
Management Service Costs (Schedule E-5)	Total expenditures	221,575	97,355
Budget and Fiscal Management (Schedule E-6)	Total expenditures	69,781	30,660
Purchasing (Schedule E-7)	Total expenditures	26,468	11,629
Treasury Service Costs (Schedule E-8)	Total expenditures	120,997	53,164
Accounting (Schedule E-9)	Total expenditures	102,257	44,930
Accounts Payable (Schedule E-10)	Total expenditures	44,893	19,725
Revenue Collection (Schedule E-11)	Total expenditures	24,511	10,770
Counter Service Costs (Schedule E-12)	Total expenditures	66,836	29,366
Billing Service Costs (Schedule E-13)	Total expenditures	107,148	47,079
Human Resources Costs (Schedule E-14)	Number of authorized employees	159,421	93,229
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	233,361	102,534
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 1,721,186	\$ 792,203
Direct salaries and wages (Schedule D-12)		\$ 9,973,002	\$ 4,618,545
Indirect cost rate, FY 2020		17%	17%

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	\$ 60,480	\$ 26,802
General Audit (Schedule E-2)	Total expenditures	28,685	12,712
Payroll Audit (Schedule E-3)	Number of authorized employees	21,513	14,941
City Clerk's Service Costs (Schedule E-4)	Total expenditures	88,032	39,011
Management Service Costs (Schedule E-5)	Total expenditures	86,075	38,144
Budget and Fiscal Management (Schedule E-6)	Total expenditures	27,108	12,013
Purchasing (Schedule E-7)	Total expenditures	10,282	4,556
Treasury Service Costs (Schedule E-8)	Total expenditures	47,004	20,830
Accounting (Schedule E-9)	Total expenditures	39,724	17,604
Accounts Payable (Schedule E-10)	Total expenditures	17,440	7,728
Revenue Collection (Schedule E-11)	Total expenditures	9,522	4,220
Counter Service Costs (Schedule E-12)	Total expenditures	25,964	11,506
Billing Service Costs (Schedule E-13)	Total expenditures	41,624	18,446
Human Resources Costs (Schedule E-14)	Number of authorized employees	39,063	27,130
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	90,654	40,173
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 633,168	\$ 295,815
Direct salaries and wages (Schedule D-12)		\$ 3,909,873	\$ 1,444,584
Indirect cost rate, FY 2020		16%	20%

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	\$ 142,825	\$ 9,367	\$ 48,254
General Audit (Schedule E-2)	Total expenditures	34,497	2,262	11,655
Payroll Audit (Schedule E-3)	Number of authorized employees	80,544	7,062	27,633
City Clerk's Service Costs (Schedule E-4)	Total expenditures	71,518	4,690	24,162
Management Service Costs (Schedule E-5)	Total expenditures	203,269	13,331	68,675
Budget and Fiscal Management (Schedule E-6)	Total expenditures	64,016	4,198	21,628
Purchasing (Schedule E-7)	Total expenditures	6,149	403	2,077
Treasury Service Costs (Schedule E-8)	Total expenditures	420,183	27,557	141,959
Accounting (Schedule E-9)	Total expenditures	93,808	6,152	31,693
Accounts Payable (Schedule E-10)	Total expenditures	30,660	2,011	10,359
Revenue Collection (Schedule E-11)	Total expenditures	22,486	1,475	7,597
Counter Service Costs (Schedule E-12)	Total expenditures	61,314	4,021	20,715
Billing Service Costs (Schedule E-13)	Total expenditures	11,521	756	3,892
Human Resources Costs (Schedule E-14)	Number of authorized employees	146,249	12,822	50,174
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	214,080	14,040	72,327
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 1,603,119	\$ 110,147	\$ 542,800
Direct salaries and wages (Schedule D-12)		\$ 8,832,437	\$ 607,507	\$ 2,868,198
Indirect cost rate, FY 2020		18%	18%	19%

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	\$ 12,298	\$ 72,907	\$ 12,200
General Audit (Schedule E-2)	Total expenditures	2,970	17,609	2,947
Payroll Audit (Schedule E-3)	Number of authorized employees	7,829	38,020	9,211
City Clerk's Service Costs (Schedule E-4)	Total expenditures	6,158	36,507	6,109
Management Service Costs (Schedule E-5)	Total expenditures	17,503	103,761	17,363
Budget and Fiscal Management (Schedule E-6)	Total expenditures	5,512	32,678	5,468
Purchasing (Schedule E-7)	Total expenditures	529	3,139	525
Treasury Service Costs (Schedule E-8)	Total expenditures	36,180	214,487	35,892
Accounting (Schedule E-9)	Total expenditures	8,077	47,885	8,013
Accounts Payable (Schedule E-10)	Total expenditures	2,640	15,651	2,619
Revenue Collection (Schedule E-11)	Total expenditures	1,936	11,478	1,921
Counter Service Costs (Schedule E-12)	Total expenditures	5,279	31,298	5,237
Billing Service Costs (Schedule E-13)	Total expenditures	992	5,881	984
Human Resources Costs (Schedule E-14)	Number of authorized employees	14,216	69,036	16,725
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	18,434	109,279	18,286
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 140,555	\$ 809,617	\$ 143,500
Direct salaries and wages (Schedule D-12)		\$ 750,096	\$ 3,877,871	\$ 728,764
Indirect cost rate, FY 2020		19%	21%	20%

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	\$ 409,622	\$ 131,057
General Audit (Schedule E-2)	Total expenditures	64,859	20,751
Payroll Audit (Schedule E-3)	Number of authorized employees	231,001	9,811
City Clerk's Service Costs (Schedule E-4)	Total expenditures	19,764	6,323
Management Service Costs (Schedule E-5)	Total expenditures	582,977	186,521
Budget and Fiscal Management (Schedule E-6)	Total expenditures	183,597	58,741
Purchasing (Schedule E-7)	Total expenditures	10,411	3,331
Treasury Service Costs (Schedule E-8)	Total expenditures	658,423	210,660
Accounting (Schedule E-9)	Total expenditures	269,043	86,079
Accounts Payable (Schedule E-10)	Total expenditures	115,940	37,095
Revenue Collection (Schedule E-11)	Total expenditures	64,489	20,633
Counter Service Costs (Schedule E-12)	Total expenditures	175,848	56,262
Billing Service Costs (Schedule E-13)	Total expenditures	2,758	882
Human Resources Costs (Schedule E-14)	Number of authorized employees	419,445	17,814
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	613,984	196,442
Police Review Commission (Schedule E-18)	Total expenditures	775,701	248,182
Total indirect costs		<u>\$ 4,597,862</u>	<u>\$ 1,290,584</u>
Direct salaries and wages (Schedule D-12)		\$ 15,688,514	\$ 5,966,721
Indirect cost rate, FY 2020		29%	22%



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

Indirect Costs Categories	Allocation Base	Patrol	Police Investigation	Police Professional Standards
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 4,379	\$ 212,867	\$ 61,319
General Audit (Schedule E-2)	Total expenditures	693	33,705	9,709
Payroll Audit (Schedule E-3)	Number of authorized employees	144,487	56,189	20,514
City Clerk's Service Costs (Schedule E-4)	Total expenditures	211	10,271	2,959
Management Service Costs (Schedule E-5)	Total expenditures	6,232	302,954	87,270
Budget and Fiscal Management (Schedule E-6)	Total expenditures	1,963	95,409	27,484
Purchasing (Schedule E-7)	Total expenditures	111	5,410	1,558
Treasury Service Costs (Schedule E-8)	Total expenditures	7,039	342,161	98,564
Accounting (Schedule E-9)	Total expenditures	2,876	139,813	40,275
Accounts Payable (Schedule E-10)	Total expenditures	1,239	60,250	17,356
Revenue Collection (Schedule E-11)	Total expenditures	689	33,513	9,654
Counter Service Costs (Schedule E-12)	Total expenditures	1,880	91,382	26,324
Billing Service Costs (Schedule E-13)	Total expenditures	29	1,433	413
Human Resources Costs (Schedule E-14)	Number of authorized employees	262,356	102,027	37,248
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	6,564	319,067	91,911
Police Review Commission (Schedule E-18)	Total expenditures	8,293	403,106	116,120
Total indirect costs		\$ 449,043	\$ 2,209,559	\$ 648,675
Direct salaries and wages (Schedule D-12)		\$ 235,707	\$ 7,483,939	\$ 2,002,148
Indirect cost rate, FY 2020		191%	30%	32%

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	\$ 460,853	\$ 74,757	\$ 63,754
General Audit (Schedule E-2)	Total expenditures	520,408	84,417	71,993
Payroll Audit (Schedule E-3)	Number of authorized employees	259,893	38,237	46,004
City Clerk's Service Costs (Schedule E-4)	Total expenditures	285,904	46,378	39,552
Management Service Costs (Schedule E-5)	Total expenditures	655,890	106,394	90,735
Budget and Fiscal Management (Schedule E-6)	Total expenditures	206,559	33,507	28,575
Purchasing (Schedule E-7)	Total expenditures	40,951	6,643	5,665
Treasury Service Costs (Schedule E-8)	Total expenditures	27,880	4,523	3,857
Accounting (Schedule E-9)	Total expenditures	302,691	49,101	41,874
Accounts Payable (Schedule E-10)	Total expenditures	150,336	24,387	20,797
Revenue Collection (Schedule E-11)	Total expenditures	72,554	11,769	10,037
Counter Service Costs (Schedule E-12)	Total expenditures	197,840	32,092	27,369
Billing Service Costs (Schedule E-13)	Total expenditures	23,581	3,825	3,262
Human Resources Costs (Schedule E-14)	Number of authorized employees	471,904	69,430	83,532
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	690,777	112,054	95,561
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 4,368,021	\$ 697,513	\$ 632,568
Direct salaries and wages (Schedule D-12)		\$ 25,898,213	\$ 3,345,559	\$ 3,471,334
Indirect cost rate, FY 2020		17%	21%	18%

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	\$ 214,335	\$ 50,897	\$ 57,110
General Audit (Schedule E-2)	Total expenditures	242,033	57,474	64,491
Payroll Audit (Schedule E-3)	Number of authorized employees	109,932	21,867	43,853
City Clerk's Service Costs (Schedule E-4)	Total expenditures	132,969	31,575	35,430
Management Service Costs (Schedule E-5)	Total expenditures	305,044	72,437	81,280
Budget and Fiscal Management (Schedule E-6)	Total expenditures	96,067	22,812	25,597
Purchasing (Schedule E-7)	Total expenditures	19,046	4,523	5,075
Treasury Service Costs (Schedule E-8)	Total expenditures	12,967	3,079	3,455
Accounting (Schedule E-9)	Total expenditures	140,777	33,429	37,510
Accounts Payable (Schedule E-10)	Total expenditures	69,919	16,603	18,630
Revenue Collection (Schedule E-11)	Total expenditures	33,744	8,013	8,991
Counter Service Costs (Schedule E-12)	Total expenditures	92,012	21,850	24,517
Billing Service Costs (Schedule E-13)	Total expenditures	10,967	2,604	2,922
Human Resources Costs (Schedule E-14)	Number of authorized employees	199,610	39,705	79,627
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	321,269	76,290	85,603
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 2,000,690	\$ 463,158	\$ 574,093
Direct salaries and wages (Schedule D-12)		\$ 9,478,674	\$ 1,658,193	\$ 2,724,926
Indirect cost rate, FY 2020		21%	28%	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	\$ 76,155
General Audit (Schedule E-2)	Total expenditures	85,996
Payroll Audit (Schedule E-3)	Number of authorized employees	74,084
City Clerk's Service Costs (Schedule E-4)	Total expenditures	47,245
Management Service Costs (Schedule E-5)	Total expenditures	108,384
Budget and Fiscal Management (Schedule E-6)	Total expenditures	34,133
Purchasing (Schedule E-7)	Total expenditures	6,767
Treasury Service Costs (Schedule E-8)	Total expenditures	4,607
Accounting (Schedule E-9)	Total expenditures	50,019
Accounts Payable (Schedule E-10)	Total expenditures	24,843
Revenue Collection (Schedule E-11)	Total expenditures	11,989
Counter Service Costs (Schedule E-12)	Total expenditures	32,693
Billing Service Costs (Schedule E-13)	Total expenditures	3,897
Human Resources Costs (Schedule E-14)	Number of authorized employees	134,520
Information Technology Costs (Schedule E-15)	Total expenditures	-
311 Call Center (Schedule E-16)	Total expenditures	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	114,149
Police Review Commission (Schedule E-18)	Total expenditures	-
Total indirect costs		\$ 809,482
Direct salaries and wages (Schedule D-12)		\$ 5,219,527
Indirect cost rate, FY 2020		16%