

# **CITY OF BERKELEY CALIFORNIA**



## **Indirect Cost Allocation Plan For Fiscal Year 2022**

**Prepared by Finance Department**

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EXHIBIT A  
Cost Policy Statement

## EXHIBIT A

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

#### I. General Accounting Policies

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

#### II. Description of Cost allocation methodology

##### A. Salaries and wages

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

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

##### B. Fringe benefits

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

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

vi. Supplemental retirement and income plans.

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

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

**C. Professional services**

Professional services are charged indirectly in the General fund:

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

**D. Repairs and maintenance**

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

**E. Communication**

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

**F. Rental and lease**

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

**G. Printing**

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

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

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

#### **H. Transportation**

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

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

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

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

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

#### **K. Depreciation**

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

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

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

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



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

**M. Unallowable costs**

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

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



Signature

*Director of Finance*

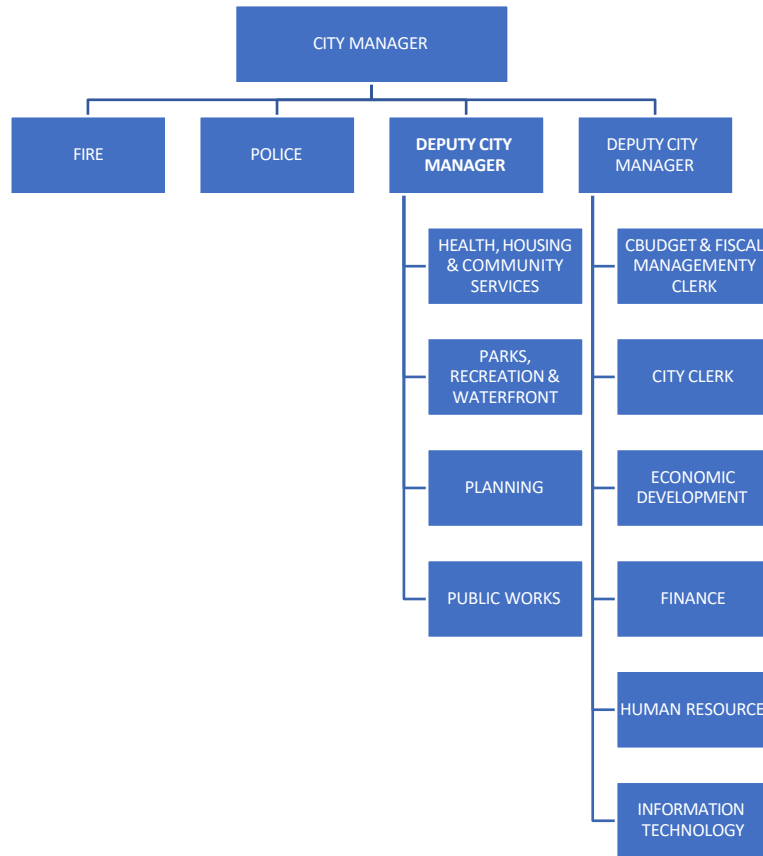
Title

*4/7/2023*

Date

City of Berkeley  
1947 Center Street  
Berkeley, CA 94704

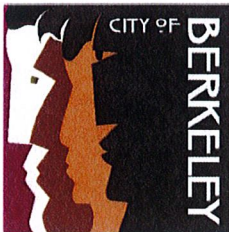
# CITY OF BERKELEY ORGANIZATION CHART 2022



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EXHIBIT B

Certification of Indirect Costs



Department of Finance  
Office of the Director

## EXHIBIT B

### CERTIFICATION OF INDIRECT COSTS

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

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

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

I declare that the foregoing is true and correct.

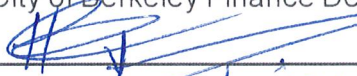
Government Unit: City of Berkeley Finance Department

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

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

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

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

  
HENRY OYEKANMI  
DIRECTOR OF FINANCE  
4/7/2023

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EXHIBIT C

Distribution of Indirect Costs by Operating Departments and Divisions

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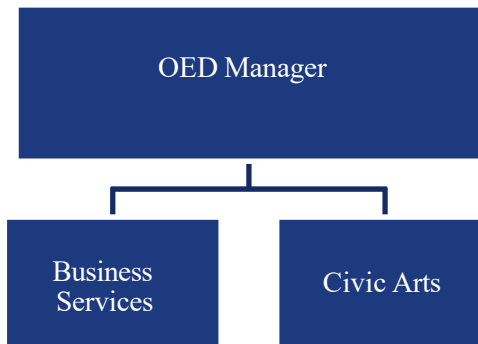


# **OFFICE OF ECONOMIC DEVELOPMENT**

## **MISSION STATEMENT**

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

## **ORGANIZATION CHART**



Schedule C-1  
Office of Economic Development

Service Division Categories	Total (a)	Administration	Business Services	Civic Arts
Salaries and wages	\$ 753,050	\$ 71,015	\$ 434,738	\$ 247,296
Fringe benefits	403,586	\$ 37,215	\$ 224,906	\$ 141,465
Professional services	1,277,603	\$ 675	\$ 976,150	\$ 300,778
Government agencies	631,392	\$ -	\$ -	\$ 631,392
Community agencies	4,805,296	\$ -	\$ 2,699,705	\$ 2,105,591
Repair and maintenance	68,553	\$ -	\$ 68,553	\$ -
Communication	1,932	\$ -	\$ 1,932	\$ -
Building and equipment rentals	968	\$ -	\$ 968	\$ -
Advertising	9,287	\$ -	\$ 5,000	\$ 4,287
Dues and subscriptions	164,784	\$ -	\$ 164,184	\$ 600
Transportation	1,949	\$ 1,404	\$ 546	\$ -
Materials and supplies	12,235	\$ -	\$ 7,539	\$ 4,696
Indirect costs	1,411	\$ -	\$ 1,411	\$ -
Loans	545,000	\$ -	\$ 545,000	\$ -
Subtotal	<u>8,677,047</u>	<u>110,308</u>	<u>5,130,632</u>	<u>3,436,106</u>
Less unallowance costs:				
Governmental agencies & Loans	(545,000)	-	(545,000)	-
Advertising & Indirect cost	(6,411)	-	(6,411)	-
Adjusted Expenditures	<u>\$ 8,125,635</u>	<u>\$ 110,308</u>	<u>\$ 4,579,221</u>	<u>\$ 3,436,106</u>

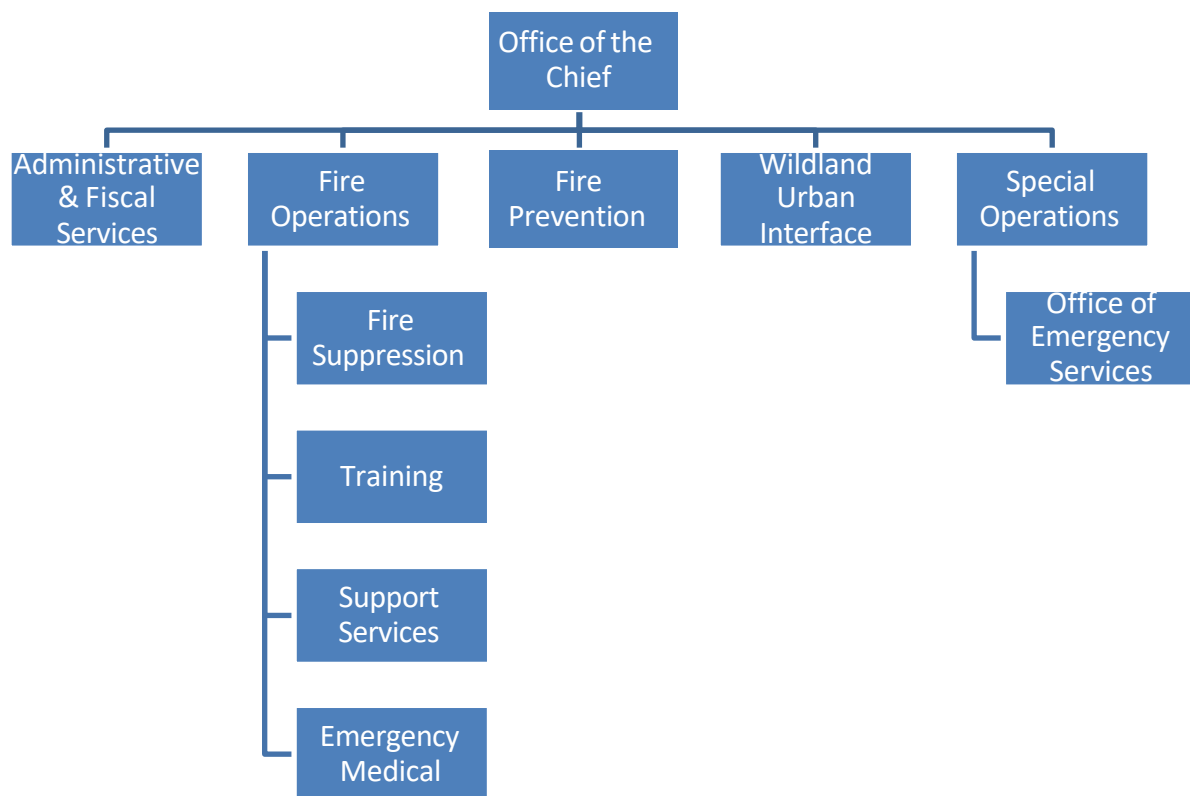
(a) To Schedule D-13 & F-1

# 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	\$ 27,742,536	\$ 994,643	\$ 688,516	\$ 16,270,661
Fringe benefits	20,124,116	\$ 747,235	\$ 465,088	\$ 11,963,509
Professional services	3,523,796	\$ 101,105	\$ 539,605	\$ 765,962
Government agencies	449,569	\$ 194	\$ -	\$ 19,574
Repair and maintenance	2,512,622	\$ 1,428,168	\$ -	\$ 1,084,454
Communication	263,517	\$ 2,777	\$ -	\$ 235,047
Building and equipment rentals	77,246	\$ -	\$ 6,156	\$ 10,033
Dues and subscriptions	19,640	2,700	\$ -	\$ 120
Printing and binding	23,223	1,376	\$ -	\$ 699
Transportation	1,318,494	54,051	\$ 142,516	\$ 698,562
Materials and supplies	1,327,207	58,433	\$ 150,842	\$ 549,706
Utilities	253,083	3,616	\$ -	\$ 249,467
Indirect costs	9,420	-	\$ -	\$ -
Machinery and equipment	359,011	26,510	\$ -	\$ 17,576
Transfers out	10,712	-	\$ -	\$ -
Subtotal	58,014,192	3,420,808	1,992,724	31,865,370
Less unallowance costs:				
Governmental agencies	(449,569)	(194)	-	(19,574)
Capital expenditure	(359,011)	(26,510)	-	(17,576)
Advertising & Indirect cost	(9,420)	-	-	-
Adjusted Expenditures	\$ 57,196,192	\$ 3,394,103	\$ 1,992,724	\$ 31,828,220

(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	\$ 1,288,254	\$ 8,500,463
Fringe benefits	\$ 568,524	\$ 6,379,759
Professional services	\$ 639,279	\$ 1,477,844
Government agencies	\$ -	\$ 429,801
Repair and maintenance	\$ -	\$ -
Communication	\$ 7,116	\$ 18,577
Building and equipment rentals	\$ -	\$ 61,057
Dues and subscriptions	\$ 431	\$ 16,390
Printing and binding	\$ 21,149	\$ -
Transportation	\$ 50,702	\$ 372,663
Materials and supplies	\$ 150,397	\$ 417,829
Utilities	\$ -	\$ -
Indirect costs	\$ 9,420	\$ -
Machinery and equipment	\$ 89,131	\$ 225,794
Transfers out	\$ -	\$ 10,712
Subtotal	2,824,402	17,910,889
Less unallowance costs:		
Governmental agencies	-	(429,801)
Capital expenditure	(89,131)	(225,794)
Advertising & Indirect cost	(9,420)	-
Adjusted Expenditures	\$ 2,725,851	\$ 17,255,294

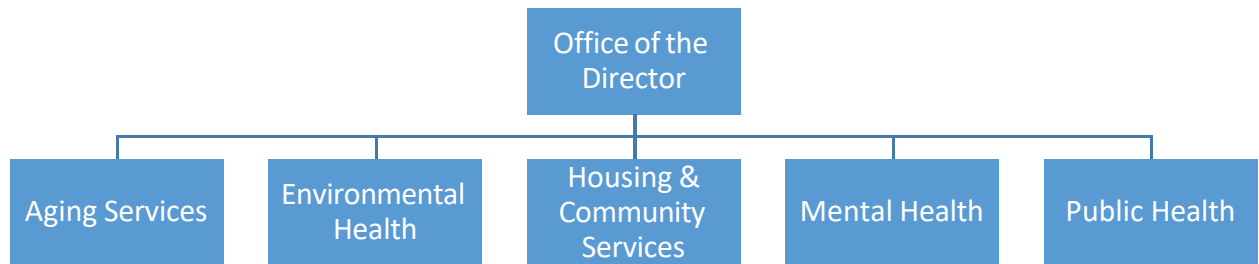
(a) To Schedule D-13 & F-1

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

## **MISSION STATEMENT**

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

## **ORGANIZATION CHART**



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	\$ 19,630,139	\$ 4,576,573	\$ 1,873,632	\$ 1,089,676	\$ 614,825
Fringe benefits	11,922,554	\$ 2,769,531	\$ 1,230,092	\$ 691,645	\$ 357,291
Professional services	6,573,335	\$ 4,120,456	\$ 688,978	\$ 76,104	\$ 27,384
Government agencies	15,877	\$ 236	\$ 3,836	\$ -	\$ -
Community agencies	20,912,682	\$ 6,895,417	\$ -	\$ -	\$ -
Repair and maintenance	2,810,732	\$ 2,518,099	\$ 17,000	\$ -	\$ -
Communication	226,077	\$ 61,942	\$ 39,344	\$ 5,944	\$ 616
Building and equipment rentals	305,971	\$ 9,954	\$ 5,747	\$ 2,923	\$ -
Advertising	11,077	\$ 2,708	\$ -	\$ -	\$ -
Housing assistance payments	5,758,560	\$ -	\$ -	\$ -	\$ -
Insurance	42,133	\$ -	\$ -	\$ -	\$ -
Dues and subscriptions	85,240	\$ 13,071	\$ -	\$ 4,042	\$ 1,500
Printing and binding	71,855	\$ 20,499	\$ 38,806	\$ 592	\$ 57
Transportation	280,216	\$ 25,344	\$ 54,720	\$ 57,515	\$ 2,214
Materials and supplies	938,985	\$ 271,506	\$ 71,140	\$ 32,515	\$ -
Utilities	246,008	\$ 27,976	\$ 95,354	\$ -	\$ 3,277
Indirect costs	53,571	\$ 34,322	\$ -	\$ 19,250	\$ -
Machinery and equipment	63,054	\$ 5,459	\$ 31,349	\$ -	\$ -
Loans	21,831,088	\$ -	\$ -	\$ -	\$ 21,831,088
Subtotal	91,779,152	21,353,090	4,149,999	1,980,205	22,838,251
Less unallowance costs:					
Governmental agencies & Loans	(21,846,964)	(236)	(3,836)	-	(21,831,088)
Capital expenditure	(63,054)	(5,459)	(31,349)	-	-
Advertising & Indirect cost	(64,648)	(37,029)	-	(19,250)	-
Adjusted Expenditures	\$ 69,804,486	\$ 21,310,367	\$ 4,114,814	\$ 1,960,956	\$ 1,007,163

(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	\$ 817,016	\$ 7,091,940	\$ 3,566,476
Fringe benefits	\$ 438,447	\$ 4,283,533	\$ 2,152,016
Professional services	\$ 45,926	\$ 630,455	\$ 984,033
Government agencies	\$ -	\$ 303	\$ 11,502
Community agencies	\$ 11,821,723	\$ 2,072,165	\$ 123,378
Repair and maintenance	\$ -	\$ 42,891	\$ 232,741
Communication	\$ -	\$ 85,521	\$ 32,711
Building and equipment rentals	\$ 1,069	\$ 255,692	\$ 30,586
Advertising	\$ -	\$ 209	\$ 8,160
Housing assistance payments	\$ 5,758,160	\$ 400	\$ -
Insurance	\$ -	\$ 28,089	\$ 14,044
Dues and subscriptions	\$ -	\$ 29,617	\$ 37,010
Printing and binding	\$ -	\$ 6,911	\$ 4,991
Transportation	\$ -	\$ 138,200	\$ 2,223
Materials and supplies	\$ 22,163	\$ 230,346	\$ 311,313
Utilities	\$ -	\$ 49,085	\$ 70,316
Indirect costs	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ 26,246
Loans	\$ -	\$ -	\$ -
Subtotal	18,904,505	14,945,356	7,607,745
Less unallowance costs:			
Governmental agencies & Loans	-	(303)	(11,502)
Capital expenditure	-	-	(26,246)
Advertising & Indirect cost	-	(209)	(8,160)
Adjusted Expenditures	\$ 18,904,505	\$ 14,944,844	\$ 7,561,837

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

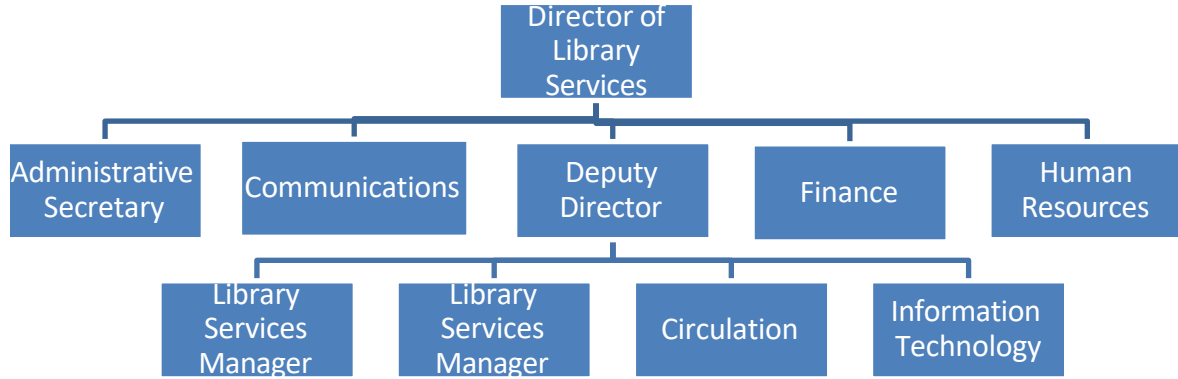


# **BERKELEY PUBLIC LIBRARY**

## **MISSION STATEMENT**

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

## **ORGANIZATION CHART**



Schedule C-4  
Berkeley Public Library

Service Division Categories	Total (a)	Administration	Facilities Maintenance	Library Info System
Salaries and wages	\$ 6,480,565	\$ 1,063,607	\$ 197,039	\$ 560,423
Fringe benefits	4,171,450	\$ 655,028	\$ 147,336	\$ 358,972
Professional services	874,155	\$ 199,346	\$ 243,231	\$ 313,941
Government agencies	11,406	\$ -	\$ 4,042	\$ -
Repair and maintenance	558,897	\$ -	\$ 379,273	\$ 179,624
Communication	173,296	\$ 3,402	\$ -	\$ 169,894
Building and equipment rentals	373	\$ 296	\$ -	\$ -
Advertising	5,676	\$ 5,676	\$ -	\$ -
Rentals and leases	5,690	\$ 4,942	\$ 747	\$ -
Dues and subscriptions	2,027,459	\$ 40,819	\$ -	\$ -
Printing and binding	2,870	\$ 540	\$ -	\$ -
Transportation	15,589	\$ 6,681	\$ 8,908	\$ -
Materials and supplies	492,360	\$ 3,813	\$ 74,546	\$ 320,776
Utilities	357,209	\$ -	\$ 237,893	\$ -
Machinery and equipment	77,972	\$ -	\$ -	\$ 77,972
Property acquisition and improvements	686,457	\$ -	\$ -	\$ -
Subtotal	15,941,424	1,984,150	1,293,015	1,981,603
Less unallowance costs:				
Governmental agencies	(11,406)	-	(4,042)	-
Capital expenditure	(764,429)	-	-	(77,972)
Advertising	(5,676)	(5,676)	-	-
Adjusted Expenditures	<u>\$ 15,159,914</u>	<u>\$ 1,978,475</u>	<u>\$ 1,288,973</u>	<u>\$ 1,903,630</u>

(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	\$ 49,458	\$ 1,566,018	\$ 2,468,208	\$ 575,813
Fringe benefits	\$ 25,294	\$ 993,909	\$ 1,622,639	\$ 368,271
Professional services	\$ 38,559	\$ 35,416	\$ 43,663	\$ -
Government agencies	\$ 7,274	\$ 90	\$ -	\$ -
Repair and maintenance	\$ -	\$ -	\$ -	\$ -
Communication	\$ -	\$ -	\$ -	\$ -
Building and equipment rentals	\$ -	\$ -	\$ 78	\$ -
Advertising	\$ -	\$ -	\$ -	\$ -
Rentals and leases	\$ -	\$ -	\$ -	\$ -
Dues and subscriptions	\$ -	\$ -	\$ 24,493	\$ 1,962,147
Printing and binding	\$ -	\$ 2,329	\$ -	\$ -
Transportation	\$ -	\$ -	\$ -	\$ -
Materials and supplies	\$ 91	\$ 66,623	\$ 8,817	\$ 17,695
Utilities	\$ -	\$ -	\$ 119,316	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Property acquisition and improvements	\$ 686,457	\$ -	\$ -	\$ -
Subtotal	807,133	2,664,385	4,287,213	2,923,925
Less unallowance costs:				
Governmental agencies	(7,274)	(90)	-	-
Capital expenditure	(686,457)	-	-	-
Advertising	-	-	-	-
Adjusted Expenditures	\$ 113,402	\$ 2,664,295	\$ 4,287,213	\$ 2,923,925

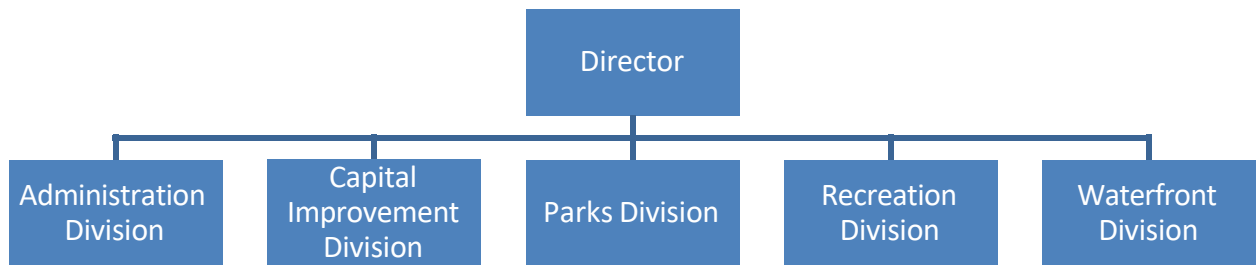
(a) To Schedule D-13 & F-2

# ***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	\$ 13,101,476	\$ 2,142,940	\$ 4,959,794	\$ 4,496,979	\$ 1,501,762
Fringe benefits	7,199,734	\$ 1,298,356	\$ 3,281,489	\$ 1,662,221	\$ 957,668
Professional services	6,705,963	\$ 2,643,439	\$ 766,643	\$ 2,831,908	\$ 463,972
Government agencies	88,257	\$ 31,447	\$ -	\$ 56,660	\$ 150
Repair and maintenance	1,871,721	\$ 1,424,053	\$ 87,460	\$ 170,630	\$ 189,578
Communication	124,253	\$ 7,403	\$ 17,530	\$ 75,334	\$ 23,985
Building and equipment rentals	361,150	\$ 11,539	\$ 272,187	\$ 64,232	\$ 13,192
Advertising	51,055	\$ 23,740	\$ -	\$ 10,681	\$ 16,634
Facility maintenance	20,047	\$ 20,047	\$ -	\$ -	\$ -
Insurance	53,432	\$ -	\$ -	\$ -	\$ 53,432
Dues and subscriptions	71,989	\$ 1,763	\$ 50,349	\$ 19,028	\$ 850
Printing and binding	58,440	\$ 31,346	\$ 3,833	\$ 22,552	\$ 709
Transportation	1,060,609	\$ 15,172	\$ 808,913	\$ 38,328	\$ 198,196
Materials and supplies	1,710,384	\$ 149,344	\$ 440,848	\$ 917,531	\$ 202,661
Utilities	2,293,546	\$ 47,115	\$ 1,228,453	\$ 369,838	\$ 648,141
Indirect costs	364,439	\$ 70,289	\$ 20,274	\$ 14,014	\$ 259,862
Interest payment	288,173	\$ -	\$ -	\$ -	\$ 288,173
Machinery and equipment	248,865	\$ 203,147	\$ 25,000	\$ 11,340	\$ 9,379
Property acquisition and improvements	27,559,266	\$ 8,758,998	\$ -	\$ 18,781,474	\$ 18,794
Principal payment	197,546	\$ -	\$ -	\$ -	\$ 197,546
Other costs	7,470	\$ -	\$ -	\$ 7,470	\$ -
Transfers out	103,241	\$ 45,350	\$ 36,795	\$ 3,000	\$ 18,096
Subtotal	63,541,057	16,925,488	11,999,569	29,553,219	5,062,781
Less unallowance costs:					
Governmental agencies	(88,257)	(31,447)	-	(56,660)	(150)
Capital expenditure	(27,808,131)	(8,962,145)	(25,000)	(18,792,814)	(28,173)
Advertising & Indirect cost	(415,494)	(94,030)	(20,274)	(24,694)	(276,496)
Adjusted Expenditures	\$ 35,229,175	\$ 7,837,867	\$ 11,954,295	\$ 10,679,052	\$ 4,757,962

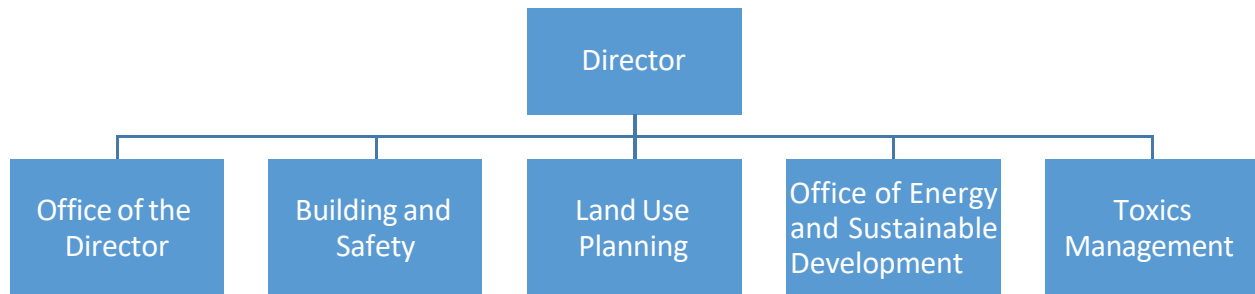
(a) To Schedule D-13 & F-3

# ***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 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	\$ 9,717,779	\$ 653,887	\$ 576,824	\$ 2,634,954
Fringe benefits	6,070,146	\$ 395,056	\$ 375,977	\$ 1,560,252
Professional services	1,931,199	\$ 1,966	\$ 9,979	\$ 789,117
Government agencies	526,712	\$ -	\$ -	\$ -
Repair and maintenance	2,011,796	\$ 1,918,713	\$ 30,008	\$ 9,394
Communication	41,675	\$ 2,178	\$ 4,801	\$ 3,297
Building and equipment rentals	28,464	\$ 3,257	\$ 1,546	\$ 14,278
Advertising	6,736	\$ 190	\$ -	\$ 5,220
Dues and subscriptions	343,940	\$ 300	\$ 100	\$ 2,457
Printing and binding	20,474	\$ 214	\$ 356	\$ 2,471
Transportation	142,617	\$ 1,500	\$ 13,743	\$ -
Materials and supplies	241,689	\$ 17,737	\$ 13,382	\$ 67,908
Indirect costs	1,349,548	\$ 88,182	\$ 83,685	\$ 370,197
Other costs	220	\$ -	\$ -	\$ 100
Transfers out	640	\$ -	\$ 640	\$ -
Subtotal	22,433,636	3,083,180	1,111,041	5,459,646
Less unallowance costs:				
Governmental agencies	(526,712)	-	-	-
Advertising & Indirect cost	(1,356,285)	(88,372)	(83,685)	(375,417)
Adjusted Expenditures	<u>\$ 20,550,639</u>	<u>\$ 2,994,808</u>	<u>\$ 1,027,356</u>	<u>\$ 5,084,229</u>

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

Schedule C-6  
 Planning and Development Department

Service Division Categories	Building & Safety	Permit Service Center	Energy and Sustainable Development
Salaries and wages	\$ 4,252,762	\$ 795,978	\$ 803,375
Fringe benefits	\$ 2,700,982	\$ 571,496	\$ 466,383
Professional services	\$ 1,002,033	\$ 114,454	\$ 13,650
Government agencies	\$ 526,712	\$ -	\$ -
Repair and maintenance	\$ 45,196	\$ 6,970	\$ 1,515
Communication	\$ 26,512	\$ 3,739	\$ 1,147
Building and equipment rentals	\$ 4,690	\$ 3,350	\$ 1,344
Advertising	\$ 495	\$ -	\$ 831
Dues and subscriptions	\$ 327,377	\$ 681	\$ 13,025
Printing and binding	\$ 16,392	\$ 608	\$ 432
Transportation	\$ 126,774	\$ -	\$ 600
Materials and supplies	\$ 97,594	\$ 33,299	\$ 11,770
Indirect costs	\$ 602,946	\$ 153,846	\$ 50,692
Other costs	\$ 120	\$ -	\$ -
Transfers out	\$ -	\$ -	\$ -
Subtotal	9,730,586	1,684,420	1,364,763
Less unallowance costs:			
Governmental agencies	(526,712)	-	-
Advertising & Indirect cost	(603,441)	(153,846)	(51,523)
Adjusted Expenditures	\$ 8,600,432	\$ 1,530,574	\$ 1,313,240

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

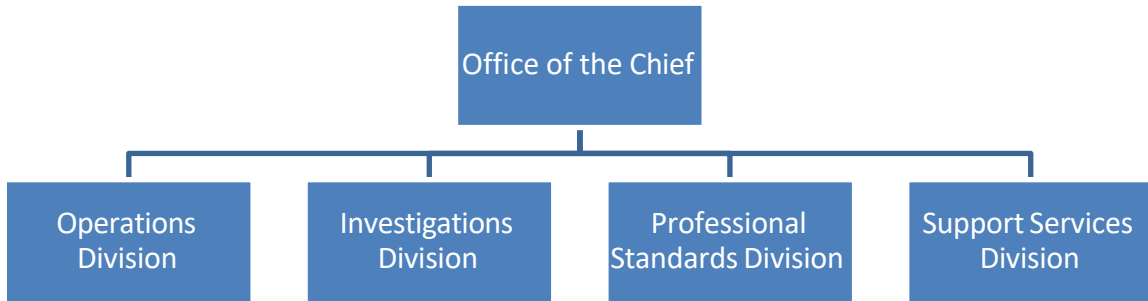


# **POLICE DEPARTMENT**

## **MISSION STATEMENT**

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

## **ORGANIZATION CHART**



Schedule C-7  
Police Department

Service Division Categories	Total (a)	Office of the Chief of Police	Administration	Support Service
Salaries and wages	\$ 40,592,786	\$ 884,176	\$ 1,562,940	\$ 6,269,862
Fringe benefits	33,088,669	\$ 804,209	\$ 1,179,122	\$ 3,431,780
Professional services	2,012,684	\$ 56,122	\$ 430,033	\$ 16,811
Repair and maintenance	3,474,671	\$ 2,700,075	\$ 733,354	\$ -
Communication	318,443	\$ -	\$ 80,155	\$ -
Building and equipment rentals	292,120	\$ -	\$ 35,434	\$ -
Advertising	10,275	\$ -	\$ 3,260	\$ -
Dues and subscriptions	23,939	\$ 500	\$ -	\$ 8,338
Printing and binding	21,001	\$ -	\$ 21,001	\$ -
Transportation	2,258,648	\$ -	\$ 1,586,859	\$ -
Materials and supplies	568,532	\$ 1,956	\$ 195,928	\$ 44,840
Utilities	29,916	\$ -	\$ 1,128	\$ -
Machinery and equipment	53,416	\$ -	\$ -	\$ -
Transfers out	8,650	\$ -	\$ -	\$ -
Subtotal	82,753,749	4,447,039	5,829,215	9,771,631
Less unallowance costs:				
Capital expenditure	(53,416)	-	-	-
Advertising	(10,275)	-	(3,260)	-
Adjusted Expenditures	\$ 82,690,058	\$ 4,447,039	\$ 5,825,955	\$ 9,771,631

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

Schedule C-7  
Police Department

Service Division Categories	Patrol	Police Investigation	Police Professional Standards
Salaries and wages	\$ 21,523,363	\$ 8,504,579	\$ 1,847,866
Fringe benefits	\$ 19,141,693	\$ 7,243,358	\$ 1,288,507
Professional services	\$ 711,357	\$ 540,539	\$ 257,821
Repair and maintenance	\$ -	\$ 41,242	\$ -
Communication	\$ 231,951	\$ 6,337	\$ -
Building and equipment rentals	\$ 30,720	\$ 186,768	\$ 39,198
Advertising	\$ -	\$ -	\$ 7,015
Dues and subscriptions	\$ -	\$ 11,958	\$ 3,143
Printing and binding	\$ -	\$ -	\$ -
Transportation	\$ 12,359	\$ 454,890	\$ 204,540
Materials and supplies	\$ 4,313	\$ 57,970	\$ 263,524
Utilities	\$ -	\$ 28,788	\$ -
Machinery and equipment	\$ -	\$ 53,416	\$ -
Transfers out	\$ -	\$ 8,650	\$ -
Subtotal	41,655,756	17,138,494	3,911,614
Less unallowance costs:			
Capital expenditure	-	(53,416)	-
Advertising	-	-	(7,015)
Adjusted Expenditures	\$ 41,655,756	\$ 17,085,078	\$ 3,904,599

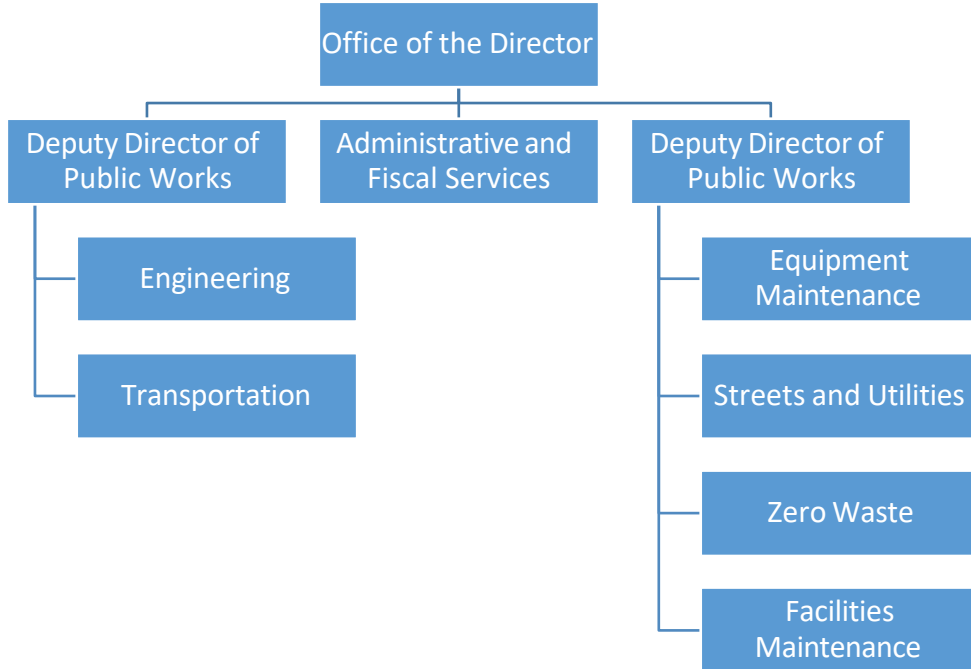
(a) To Schedule D-13 & F-4

# **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	\$ 29,580,091	\$ 1,720,176	\$ 807,926	\$ 3,639,825	\$ 3,644,543
Fringe benefits	21,268,256	\$ 1,095,013	\$ 437,590	\$ 2,544,215	\$ 2,245,672
Professional services	23,646,770	\$ 315,207	\$ 259,983	\$ 5,385,478	\$ 3,542,431
Government agencies	210,824	\$ -	\$ -	\$ 64,700	\$ 66,147
Community agencies	17,000	\$ -	\$ -	\$ 17,000	\$ -
Repair and maintenance	5,153,793	\$ 3,090,699	\$ 151,503	\$ 380,478	\$ 290,703
Communication	289,570	\$ 3,997	\$ 6,059	\$ 83,349	\$ 12,981
Building and equipment rentals	111,847	\$ 5,714	\$ 3,452	\$ 6,963	\$ 7,324
Advertising	7,971	\$ -	\$ -	\$ -	\$ -
Rentals and leases	11,126	\$ 1,905	\$ 4,816	\$ 1,349	\$ 3,056
Insurance	8,839	\$ -	\$ -	\$ -	\$ -
Dues and subscriptions	29,119	\$ 851	\$ 713	\$ 2,020	\$ 22,148
Printing and binding	65,868	\$ 1,128	\$ 13,265	\$ 3,409	\$ 14,151
Transportation	10,432,203	\$ 13,220	\$ 36,728	\$ 225,747	\$ 147,629
Materials and supplies	7,406,792	\$ 26,216	\$ 23,587	\$ 228,604	\$ 159,491
Utilities	2,779,165	\$ 26	\$ 133,520	\$ 284,670	\$ 5,128
Indirect costs	3,033,302	\$ 159,777	\$ 44,653	\$ 39,851	\$ 274,325
Interest payment	76,059	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	9,403,654	\$ -	\$ -	\$ 19,264	\$ -
Property acquisition and improvements	25,521,574	\$ -	\$ -	\$ 4,864,005	\$ 20,601,569
Principal payment	1,105,451	\$ -	\$ -	\$ -	\$ -
Other costs	272,527	\$ -	\$ -	\$ -	\$ 139,997
Loans	-	\$ -	\$ -	\$ -	\$ -
Transfers out	325,234	\$ 24,482	\$ 5,544	\$ 12,152	\$ 42,428
Subtotal	140,757,036	6,458,411	1,929,340	17,803,079	31,219,722
Less unallowance costs:					
Governmental agencies	(210,824)	-	-	(64,700)	(66,147)
Capital expenditure	(34,925,229)	-	-	(4,883,269)	(20,601,569)
Advertising & Indirect cost	(3,041,272)	(159,777)	(44,653)	(39,851)	(274,325)
Adjusted Expenditures	\$ 102,579,711	\$ 6,298,634	\$ 1,884,687	\$ 12,815,259	\$ 10,277,681

(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	\$ -	\$ 2,772,257	\$ 5,650,211	\$ 10,124,093	\$ 1,221,060
Fringe benefits	\$ -	\$ 2,040,905	\$ 4,610,539	\$ 7,350,094	\$ 944,228
Professional services	\$ -	\$ 1,297,974	\$ 495,135	\$ 11,672,325	\$ 678,238
Government agencies	\$ -	\$ 8,443	\$ -	\$ 71,535	\$ -
Community agencies	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and maintenance	\$ -	\$ 708,915	\$ 220,745	\$ 250,843	\$ 59,905
Communication	\$ -	\$ 150,147	\$ 21,173	\$ 10,206	\$ 1,657
Building and equipment rentals	\$ -	\$ 2,618	\$ 20,463	\$ 43,096	\$ 22,217
Advertising	\$ -	\$ 7,971	\$ -	\$ -	\$ -
Rentals and leases	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ 8,839
Dues and subscriptions	\$ -	\$ -	\$ 2,579	\$ 596	\$ 213
Printing and binding	\$ -	\$ 809	\$ 4,013	\$ 28,623	\$ 469
Transportation	\$ -	\$ 272,976	\$ 2,184,077	\$ 7,267,865	\$ 283,961
Materials and supplies	\$ 5,480	\$ 789,846	\$ 454,662	\$ 1,466,504	\$ 4,252,404
Utilities	\$ -	\$ 1,513,789	\$ 684,600	\$ 145,503	\$ 11,928
Indirect costs	\$ -	\$ 55,059	\$ 695,248	\$ 1,764,390	\$ -
Interest payment	\$ -	\$ -	\$ -	\$ -	\$ 76,059
Machinery and equipment	\$ -	\$ -	\$ 753,532	\$ -	\$ 8,630,859
Property acquisition and improvements	\$ -	\$ -	\$ -	\$ 56,000	\$ -
Principal payment	\$ -	\$ -	\$ -	\$ -	\$ 1,105,451
Other costs	\$ -	\$ -	\$ 6	\$ 9,222	\$ 123,302
Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers out	\$ 55,625	\$ 18,044	\$ 68,223	\$ 98,736	\$ -
Subtotal	61,105	9,639,753	15,865,207	40,359,630	17,420,791
Less unallowance costs:					
Governmental agencies	-	(8,443)	-	(71,535)	-
Capital expenditure	-	-	(753,532)	(56,000)	(8,630,859)
Advertising & Indirect cost	-	(63,029)	(695,248)	(1,764,390)	-
Adjusted Expenditures	\$ 61,105	\$ 9,568,281	\$ 14,416,427	\$ 38,467,705	\$ 8,789,932

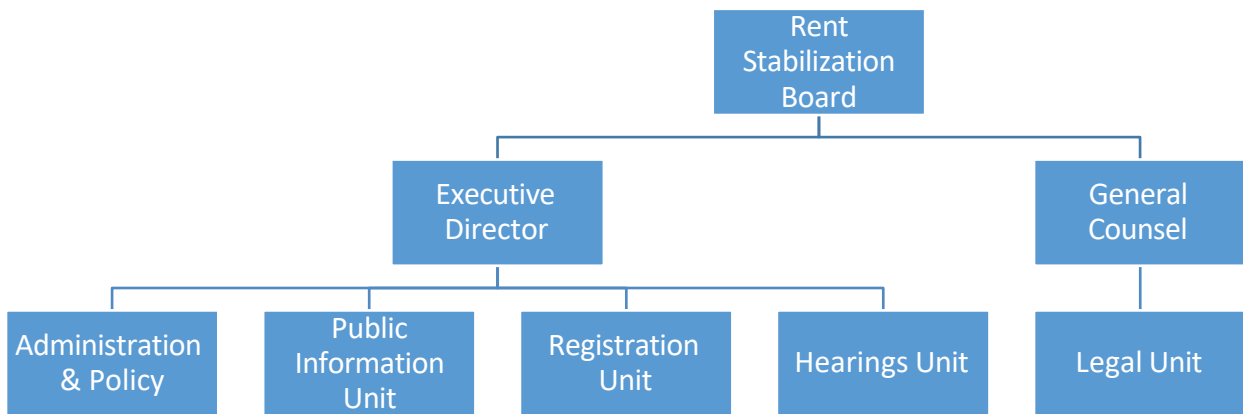
(a) To Schedule D-13 & F-6

# RENT STABILIZATION BOARD & PROGRAM

## MISSION STATEMENT

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

## ORGANIZATIONAL CHART



Schedule C-9  
Rent Stabilization Board

Service Division Categories	Total	Rent Board
Salaries and wages	\$ 2,416,358	\$ 2,416,358
Fringe benefits	1,580,209	\$ 1,580,209
Professional services	651,241	\$ 651,241
Community agencies	583,310	\$ 583,310
Repair and maintenance	74,305	\$ 74,305
Communication	8,802	\$ 8,802
Building and equipment rentals	346,284	\$ 346,284
Advertising	42,142	\$ 42,142
Dues and subscriptions	15,535	\$ 15,535
Printing and binding	25,871	\$ 25,871
Transportation	73	\$ 73
Materials and supplies	57,497	\$ 57,497
Subtotal	5,801,627	5,801,627
Less unallowance costs:		
Advertising and Indirect cost	(42,142)	(42,142)
Adjusted Expenditures	\$ 5,759,485	\$ 5,759,485

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



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EXHIBIT D

Computations of Service/Supporting Costs

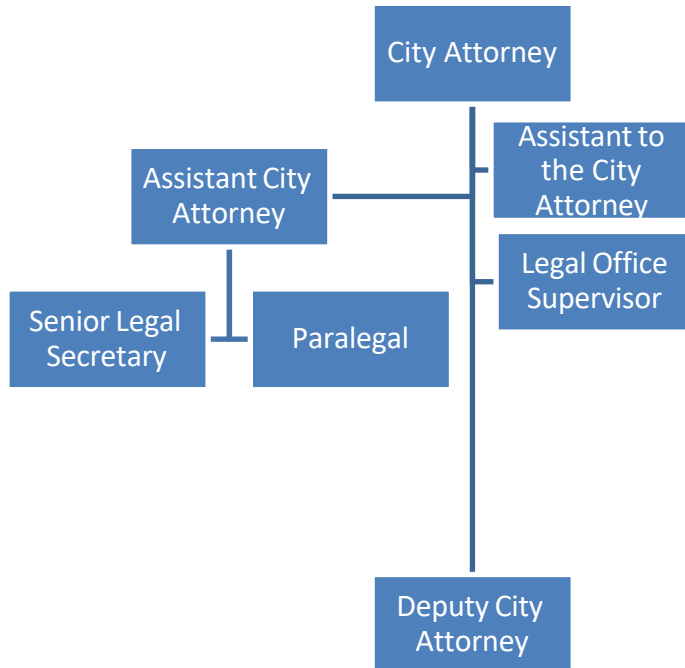
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# CITY ATTORNEY'S OFFICE

## MISSION STATEMENT

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

## ORGANIZATION CHART



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

Service Division Categories	Total	City Attorney (a)
Salaries and wages	\$ 1,324,857	\$ 1,324,857
Fringe benefits	737,170	\$ 737,170
Professional services	278,657	\$ 278,657
Repair and maintenance	228,017	\$ 228,017
Communication	6,590	\$ 6,590
Building and equipment rentals	6,794	\$ 6,794
Advertising	374	\$ 374
Dues and subscriptions	38,117	\$ 38,117
Printing and binding	63	\$ 63
Transportation	5,381	\$ 5,381
Materials and supplies	21,987	\$ 21,987
Subtotal	2,648,007	2,648,007
Less unallowable costs:		
Advertising	(374)	(374)
Costs to be allocated	\$ 2,647,633	\$ 2,647,633

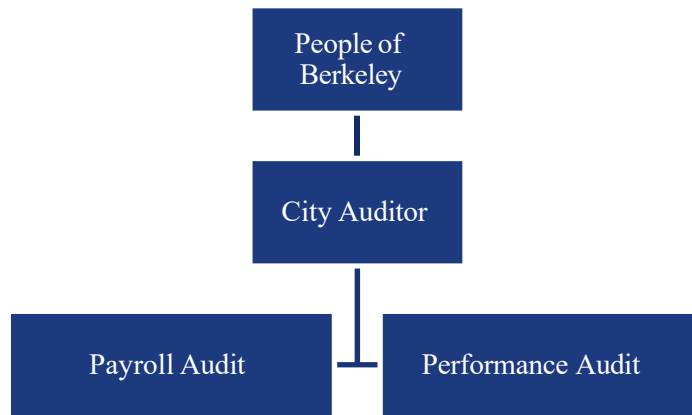
(a) To Schedule E-1

# **CITY AUDITOR'S OFFICE**

## **MISSION STATEMENT**

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

## **ORGANIZATION CHART**



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

Service Division Categories	Total	City Auditor Administration	General Audit (a)	Payroll Audit (b)
Salaries and wages	\$ 1,466,122	\$ 277,250	\$ 515,863	\$ 673,009
Fringe benefits	862,132	\$ 165,457	\$ 292,248	\$ 404,427
Professional services	22,643	\$ -	\$ 13,761	\$ 8,882
Repair and maintenance	217,423	\$ 82,108	\$ 135,315	\$ -
Communication	1,732	\$ -	\$ 1,087	\$ 645
Dues and subscriptions	2,548	\$ -	\$ 2,293	\$ 255
Transportation	8,963	\$ 500	\$ 4,410	\$ 4,053
Materials and supplies	26,361	\$ -	\$ 5,171	\$ 21,190
Machinery and equipment	19,256	\$ -	\$ 6,499	\$ 12,757
Subtotal	2,627,179	525,315	976,648	1,125,217
Administrative apportionment	-	(525,315)	244,092	281,223
Net expenditures	2,627,179	-	1,220,740	1,406,440
Less unallowable costs:				
Governmental agencies & Loans	-	-	-	-
Capital expenditure	(19,256)	-	(6,499)	(12,757)
Advertising	-	-	-	-
Costs to be allocated	\$ 2,607,923	\$ -	\$ 1,214,240	\$ 1,393,683

(a) To Schedule E-2

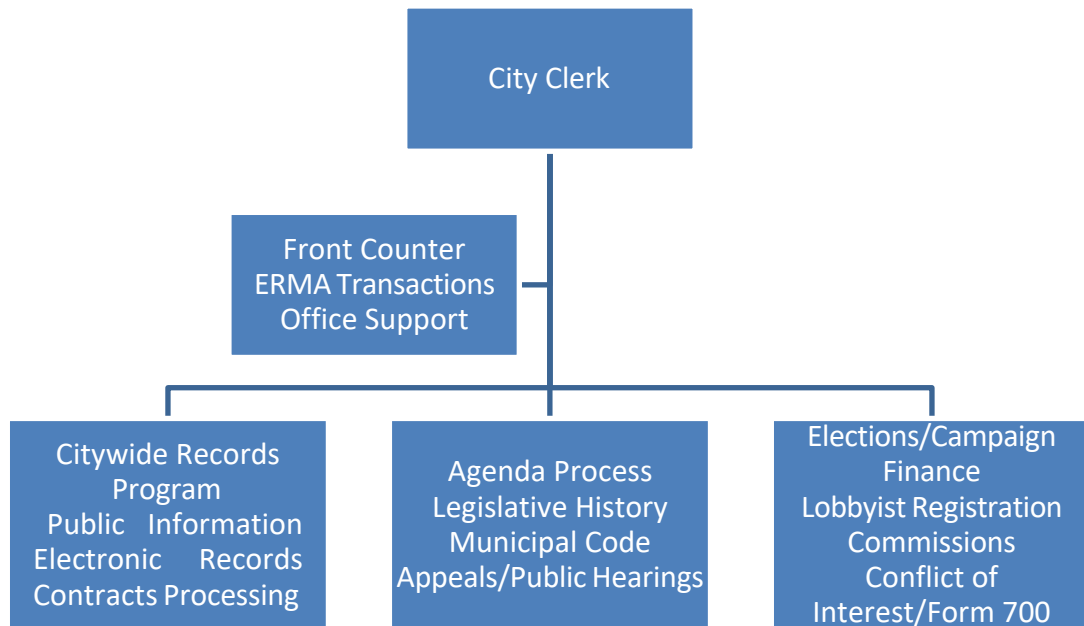
(b) To Schedule E-3

# CITY CLERK DEPARTMENT

## MISSION STATEMENT

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

## ORGANIZATION CHART





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

Service Division Categories	Total	City Clerk (a)	Elections (b)
Salaries and wages	\$ 921,903	\$ 785,109	\$ 136,794
Fringe benefits	553,580	\$ 481,260	\$ 72,320
Professional services	500,012	\$ 164,496	\$ 335,515
Repair and maintenance	173,426	\$ 173,426	\$ -
Communication	4,842	\$ 4,842	\$ -
Building and equipment rentals	43,485	\$ 43,485	\$ -
Advertising	7,892	\$ 7,892	\$ -
Dues and subscriptions	4,066	\$ 4,066	\$ -
Printing and binding	1,070	\$ 750	\$ 320
Transportation	3,451	\$ 3,451	\$ -
Materials and supplies	21,466	\$ 21,466	\$ -
Subtotal	2,235,191	1,690,242	544,949
Less unallowable costs:			
Advertising	(7,892)	(7,892)	-
Costs to be allocated	\$ 2,227,300	\$ 1,682,351	\$ 544,949

(a) To Schedule E-4

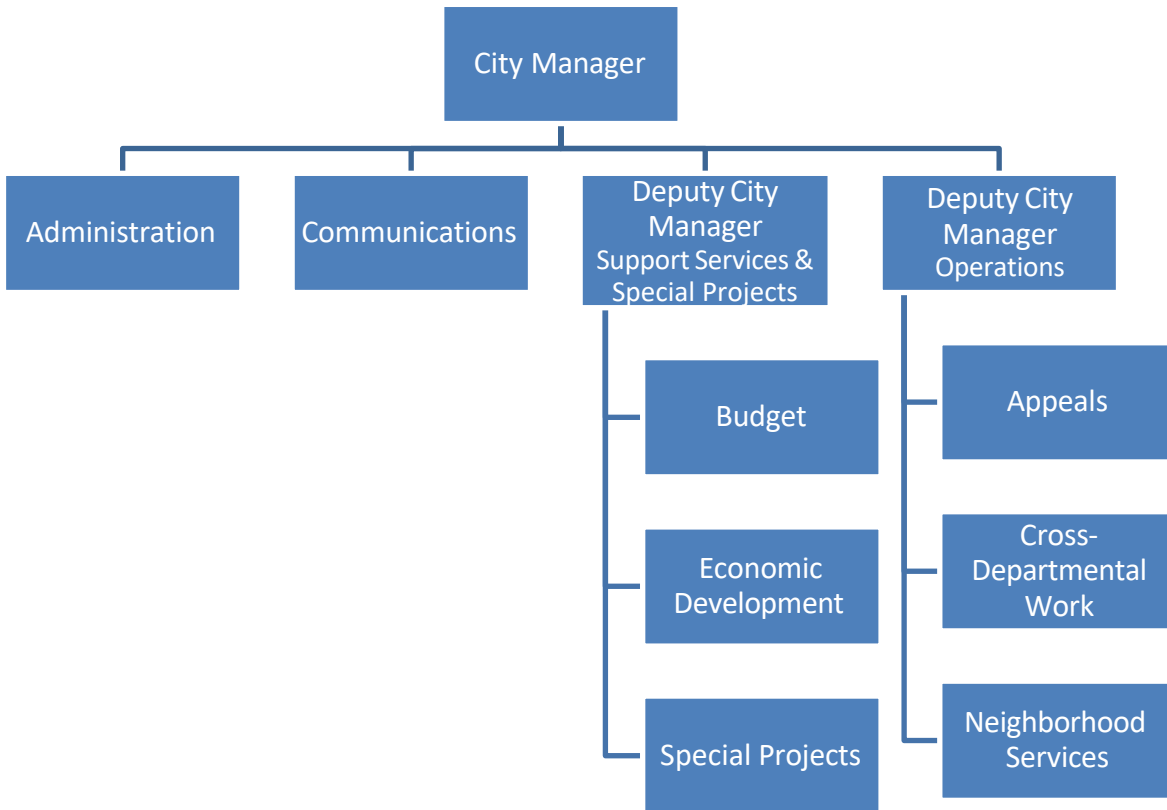
(b) Election costs are not allowed under Federal and Internal Rate plans.

# CITY MANAGER'S OFFICE

## MISSION STATEMENT

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

## ORGANIZATION CHART



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

Service Division Categories	Total	Non-Operating	Operating	Operating	Non-Operating
		Administration (a)	Neighborhood Services	Animal Care	Budget and Fiscal Management (b)
Salaries and wages	\$ 4,385,195	\$ 1,868,241	\$ 964,566	\$ 916,775	\$ 635,613
Fringe benefits	2,628,791	\$ 1,007,357	\$ 633,903	\$ 572,123	\$ 415,409
Professional services	748,531	\$ 345,634	\$ 296,494	\$ 106,028	\$ 375
Government agencies	399	\$ -	\$ -	\$ 399	\$ -
Repair and maintenance	558,439	\$ 406,169	\$ 11,168	\$ 132,168	\$ 8,934
Communication	30,816	\$ 13,106	\$ 7,100	\$ 9,822	\$ 788
Building and equipment rentals	18,361	\$ -	\$ 14,593	\$ 3,769	\$ -
Advertising	18	\$ 18	\$ -	\$ -	\$ -
Rentals and leases	8,903	\$ 2,903	\$ 5,356	\$ -	\$ 645
Dues and subscriptions	8,748	\$ 6,580	\$ 285	\$ 608	\$ 1,275
Printing and binding	23,745	\$ 22,237	\$ -	\$ 1,508	\$ -
Transportation	88,468	\$ 12,818	\$ 42,891	\$ 29,642	\$ 3,117
Materials and supplies	181,100	\$ 23,533	\$ 24,576	\$ 130,976	\$ 2,014
Utilities	75,061	\$ -	\$ -	\$ 75,061	\$ -
Machinery and equipment	37,039	\$ -	\$ -	\$ 37,039	\$ -
Subtotal	8,793,614	3,708,595	2,000,931	2,015,917	1,068,172
Less unallowable costs:					
Governmental agencies	(399)	-	-	(399)	-
Capital expenditure	(37,039)	-	-	(37,039)	-
Advertising & Indirect cost	(18)	(18)	-	-	-
Costs to be allocated	<u>\$ 8,756,158</u>	<u>\$ 3,708,577</u>	<u>\$ 2,000,931</u>	<u>\$ 1,978,479</u>	<u>\$ 1,068,172</u>

(a) To Schedule E-5

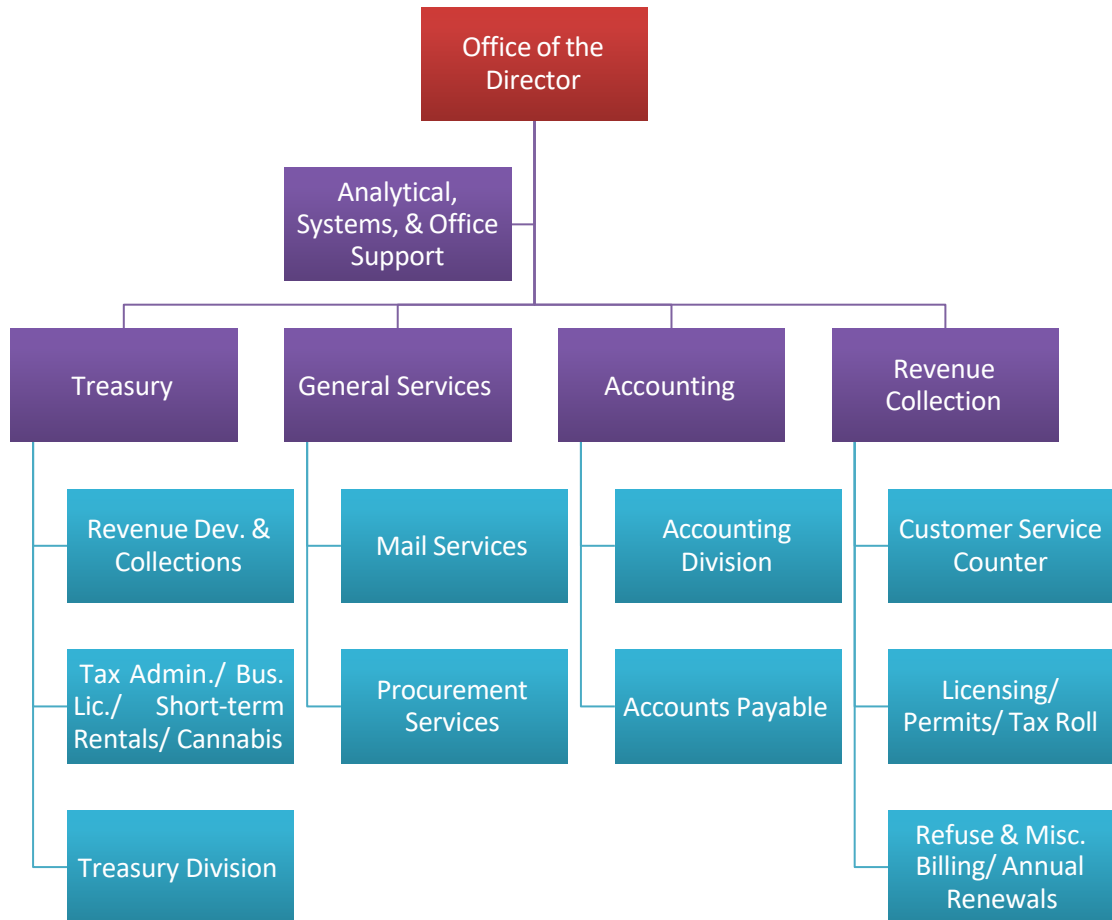
(b) To Schedule E-6

# 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	\$ 3,392,611	\$ 726,745	\$ 441,083	\$ 603,199	\$ 760,986	\$ 246,267
Fringe benefits	2,188,379	\$ 420,753	\$ 312,782	\$ 436,022	\$ 440,864	\$ 159,036
Professional services	582,406	\$ 434,487	\$ 925	\$ 16,178	\$ 57,647	\$ -
Repair and maintenance	767,187	\$ 548,271	\$ -	\$ -	\$ -	\$ -
Communication	13,198	\$ 12,739	\$ 459	\$ -	\$ -	\$ -
Rentals and leases	10,273	\$ 3,246	\$ 1,434	\$ -	\$ -	\$ -
Dues and subscriptions	6,310	\$ 2,565	\$ 3,520	\$ -	\$ 75	\$ -
Printing and binding	24,040	\$ 3,678	\$ -	\$ 261	\$ 57	\$ 1,175
Transportation	25,105	\$ 19,183	\$ 1,227	\$ 2,994	\$ 1,701	\$ -
Materials and supplies	95,716	\$ 47,018	\$ 2,088	\$ 9,823	\$ 7,361	\$ 4,651
Subtotal	7,105,225	2,218,685	763,518	1,068,476	1,268,690	411,129
Administrative apportionment	-	(2,218,685)	346,668	485,131	576,036	186,669
Net expenditures	7,105,225	-	1,110,185	1,553,607	1,844,726	597,798
Less unallowable costs:						
Governmental agencies & Loans	-	-	-	-	-	-
Capital expenditure	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Costs to be allocated	<u>\$ 7,105,225</u>	<u>\$ -</u>	<u>\$ 1,110,185</u>	<u>\$ 1,553,607</u>	<u>\$ 1,844,726</u>	<u>\$ 597,798</u>

(a) To Schedule E-7

(b) To Schedule E-8

(c) To Schedule E-9

(d) To Schedule E-10

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

Service Division Categories	Non-Operating	Non-Operating	Non-Operating	Operating
	Revenue Collection - Collection (e)	CS - Counter (f)	Revenue Collection - Billing (g)	Revenue Collection - Licensing
Salaries and wages	\$ 169,471	\$ 338,367		\$ 106,495
Fringe benefits	\$ 117,115	\$ 230,718		\$ 71,089
Professional services	\$ 8,381	\$ 2,189	\$ 50,564	\$ 12,035
Repair and maintenance	\$ -	\$ 128,764	\$ 90,152	\$ -
Communication	\$ -	\$ -	\$ -	\$ -
Rentals and leases	\$ -	\$ -	\$ 5,594	\$ -
Dues and subscriptions	\$ -	\$ 150	\$ -	\$ -
Printing and binding	\$ -	\$ 3,850	\$ 14,807	\$ 212
Transportation	\$ -	\$ -	\$ -	\$ -
Materials and supplies	\$ 579	\$ 26,312	\$ (3,121)	\$ 1,005
Subtotal	295,546	730,349	157,996	190,836
Administrative apportionment	134,189.86	331,608	71,736	86,647
Net expenditures	429,736	1,061,957	229,732	277,484
Less unallowable costs:				
Governmental agencies & Loans	-	-	-	-
Capital expenditure	-	-	-	-
Advertising	-	-	-	-
Costs to be allocated	<u>\$ 429,736</u>	<u>\$ 1,061,957</u>	<u>\$ 229,732</u>	<u>\$ 277,484</u>

(e) To Schedule E-11

(f) To Schedule E-12

(g) To Schedule E-13

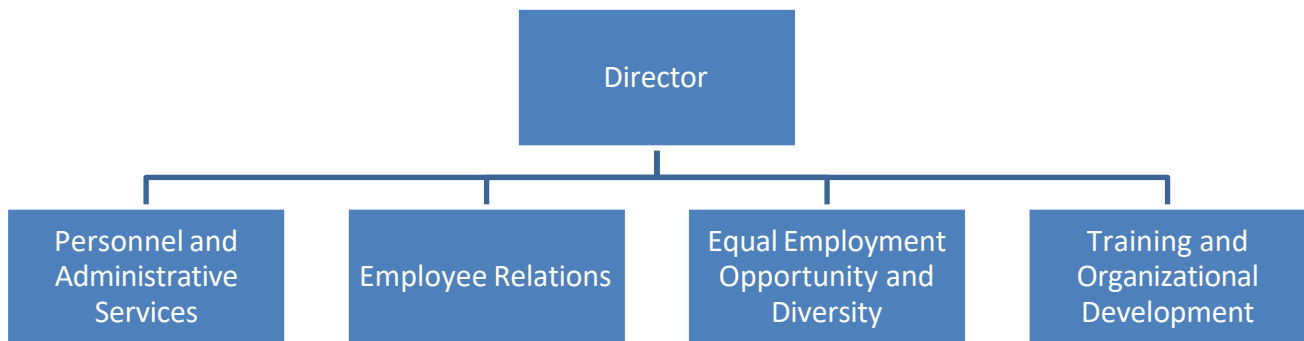
(h) Unallowable costs under all plans

# **HUMAN RESOURCES DEPARTMENT**

## **MISSION STATEMENT**

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

## **ORGANIZATION CHART**



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

Service Division Categories	Total	Human Resources (a)
Salaries and wages	\$ 1,018,142	\$ 1,018,142
Fringe benefits	482,537	\$ 482,537
Professional services	221,572	\$ 221,572
Repair and maintenance	268,910	\$ 268,910
Communication	3,326	\$ 3,326
Advertising	5,471	\$ 5,471
Rentals and leases	4,715	\$ 4,715
Dues and subscriptions	13,100	\$ 13,100
Printing and binding	5,714	\$ 5,714
Transportation	5,471	\$ 5,471
Materials and supplies	23,934	\$ 23,934
Subtotal	2,052,892	2,052,892
Less unallowable costs:		
Governmental agencies & Loans	-	-
Capital expenditure	-	-
Advertising	(5,471)	(5,471)
Costs to be allocated	\$ 2,047,421	\$ 2,047,421

(a) To Schedule E-14



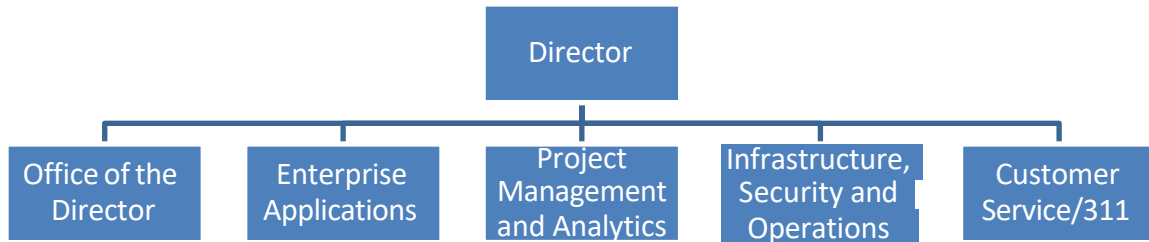
# **DEPARTMENT OF INFORMATION TECHNOLOGY**

## **MISSION STATEMENT**

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

## **ORGANIZATION CHART**

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



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

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

(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 Rashi Kersarwani, (510) 981-7110

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

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

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

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

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

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

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

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

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

Service Division Categories	Total	Mayor and Council (a)
Salaries and wages	\$ 1,979,548	\$ 1,979,548
Fringe benefits	971,574	\$ 971,574
Professional services	79,904	\$ 79,904
Repair and maintenance	240,161	\$ 240,161
Communication	5,923	\$ 5,923
Building and equipment rentals	3,357	\$ 3,357
Dues and subscriptions	6,926	\$ 6,926
Printing and binding	425	\$ 425
Transportation	997	\$ 997
Materials and supplies	45,892	\$ 45,892
Subtotal	3,334,707	3,334,707
Less unallowable costs:		
Governmental agencies & Loans	-	-
Capital expenditure	-	-
Advertising & Indirect cost	-	-
Costs to be allocated	\$ 3,334,707	\$ 3,334,707

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

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

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

Other components of the Non-Departmental budget include:

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

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

Service Division Categories	Total	Non- Departmental Miscellaneous Costs (a)
Salaries and wages	\$ 75,426	\$ 75,426
Fringe benefits	527,144	\$ 527,144
Professional services	970,332	\$ 970,332
Government agencies	-	\$ -
Community agencies	80,418	\$ 80,418
Insurance	1,087,302	\$ 1,087,302
Dues and subscriptions	66,394	\$ 66,394
Printing and binding	209	\$ 209
Utilities	83,707	\$ 83,707
Interest payment	29,575	\$ 29,575
Transfers out	946,163	\$ 946,163
Subtotal	3,866,670	3,866,670
Less : Community agencies	(80,418)	(80,418)
Net expenditures	3,786,252	3,786,252
Less unallowable costs:		
Governmental agencies	-	-
Capital expenditure	(29,575)	(29,575)
Costs to be allocated	\$ 3,756,677	\$ 3,756,677

(a) To Schedule E-17

# ***POLICE ACCOUNTABILITY***

## **MISSION STATEMENT**

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

## **ORGANIZATION CHART**



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

Service Division Categories	Total	Police Accountability
Salaries and wages	\$ 414,256	\$ 414,256
Fringe benefits	240,885	\$ 240,885
Professional services	67,357	\$ 67,357
Repair and maintenance	73,195	\$ 73,195
Communication	888	\$ 888
Building and equipment rentals	250	\$ 250
Rentals and leases	969	\$ 969
Dues and subscriptions	381	\$ 381
Transportation	8,601	\$ 8,601
Materials and supplies	8,475	\$ 8,475
Subtotal	<u>815,258</u>	<u>815,258</u>
Less unallowable costs:		
Governmental agencies & Loans	-	-
Capital expenditure	-	-
Advertising & Indirect cost	-	-
Costs to be allocated	<u>\$ 815,258</u>	<u>\$ 815,258</u>

(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	\$ 230,573,114	
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> (a)	<u>2% Use Allowance</u> (b)
James Kenney Seismic Upgrade	172,790	
BAHIA James kenney Extension	14,174	
Becky Temko Tot Park Renovation	36,690	
Strawberry Creek Park Sport Court Renovation	506,311	
Marina South Cove East Parking Lot	30,480	
Menta Health Svcs - 2640 MLKing Renovation	266,767	
Menta Health Svcs - 2640 MLKing Renovation	353,622	
James Kenney Park, Picnic & Playground	508,676	
John Hinkel Park	418,722	
North Berkeley Senior Center Renovation	1,418,308	
Mental Health Svcs - 2640 MLKing Renovation	1,221,402	
Mental Health Svcs - 2640 MLKing Renovation	1,132,899	
Mental Health Svcs - demolition	(190,087)	
Park: James Kenny Park Improvement - FY2021	551,598	
Costs to be allocated	<u>(40,269,154)</u>	
	<u>\$ 190,303,959</u>	<u>\$ 3,806,079</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	\$ 71,015	\$ -	\$ 71,015
Business Services	-	434,738	434,738
Civic Arts	-	247,296	247,296
Subtotal Office of Economic Development	71,015	682,035	753,050
<b>Department of Fire and Emergency Services (Schedule C-2)</b>			
Office of Fire Chief	994,643	-	994,643
Administration	688,516	-	688,516
Fire Operation	-	16,270,661	16,270,661
Fire Prevention	-	1,288,254	1,288,254
Training Emergency Services	-	8,500,463	8,500,463
Subtotal Department of Fire and Emergency Services	1,683,159	26,059,377	27,742,536
<b>Department of Health, Housing, and Community Services (Schedule C-3)</b>			
Office of Health Services Director	4,576,573	-	4,576,573
Aging Services	-	1,873,632	1,873,632
Environmental Health	-	1,089,676	1,089,676
Housing Development	-	614,825	614,825
Community Services	-	817,016	817,016
Mental Health	-	7,091,940	7,091,940
Public Health	-	3,566,476	3,566,476
Subtotal Department of Health, Housing, and Community Services	4,576,573	15,053,566	19,630,139
<b>Berkeley Public Library (Schedule C-4)</b>			
Administration	1,063,607	-	1,063,607
Facilities Maintenance	-	197,039	197,039
Library Info System	-	560,423	560,423
Central Library	-	1,566,018	1,566,018
Branch Library	-	2,468,208	2,468,208
Technical Service	-	575,813	575,813
Subtotal Berkeley Public Library	1,063,607	5,367,500	6,431,108

(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	2,142,940	-	2,142,940
Parks Operations	-	4,959,794	4,959,794
Recreation	-	4,496,979	4,496,979
Waterfront	-	1,501,762	1,501,762
Subtotal Parks, Recreation, and Waterfront	2,142,940	10,958,536	13,101,476
<b>Planning and Development Department (Schedule C-6)</b>			
Office of Planning Director	653,887	-	653,887
Toxics Management	-	576,824	576,824
Land Use	-	2,634,954	2,634,954
Building and Safety	-	4,252,762	4,252,762
Permit Service Center	-	795,978	795,978
Energy and Sustainable Development	-	803,375	803,375
Subtotal Planning and Development Department	653,887	9,063,892	9,717,779
<b>Police Department (Schedule C-7)</b>			
Office of the Chief of Police	884,176	-	884,176
Administration	1,562,940	-	1,562,940
Support Service	-	6,269,862	6,269,862
Patrol	-	21,523,363	21,523,363
Police Investigation	-	8,504,579	8,504,579
Police Professional Standards	-	1,847,866	1,847,866
Subtotal Police Department	2,447,116	38,145,670	40,592,786
<b>Public Works Department (Schedule C-8)</b>			
Office of PW Director and Admin	1,720,176	-	1,720,176
Administration	807,926	-	807,926
Transportation	-	3,639,825	3,639,825
General Engineering	-	3,644,543	3,644,543
Facility Maintenance	-	2,772,257	2,772,257
Street & Utilities	-	5,650,211	5,650,211
Zero Waste Management	-	10,124,093	10,124,093
Equipment Maintenance	-	1,221,060	1,221,060
Subtotal Public Works Department	2,528,102	27,051,990	29,580,091

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	-	2,416,358	2,416,358
Subtotal Rent Stabilization Board	-	2,416,358	2,416,358
City Manager's Office - Operating Units (Schedule D-4)			
Animal Care	-	916,775	916,775
Neighborhood Services	-	964,566	964,566
Subtotal City Manager's Office - Operating Units	-	1,881,341	1,881,341
Finance Department - Operating Units (Schedule D-5)			
Revenue Collection - Licensing	-	106,495	106,495
Subtotal Finance Department - Operating Units	-	106,495	106,495
Total City Plan	15,166,400	136,786,759	151,953,159
For Federal Plan Include:			
Operating Departments:			
City Attorney's Office (Schedule D-1)	-	1,324,857	1,324,857
Mayor and Council (Schedule D-8)	-	1,979,548	1,979,548
Subtotal City Plan and Operating Departments	15,166,400	140,091,164	155,257,563
Service Departments:			
City Auditor's Office (Schedule D-2)	1,466,122	-	1,466,122
City Clerk Department (Schedule D-3)	921,903	-	921,903
City Manager's Office - Non-Operating Units (Schedule D-4)	2,503,854	-	2,503,854
Finance Department - Non-Operating Units (Schedule D-5)	3,286,116	-	3,286,116
Human Resources Department (Schedule D-6)	1,018,142	-	1,018,142
Information Technology Department (Schedule D-7)	-	-	-
Police Accountability (Schedule D-10)	414,256	-	414,256
Subtotal Service Departments	9,610,393	-	9,610,393
Grand Total	<u>\$ 24,776,792</u>	<u>\$ 140,091,164</u>	<u>\$ 164,867,956</u>

(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)	\$ 8,677,047	\$ 545,000	\$ -	\$ 6,411	\$ 8,125,635
Department of Fire and Emergency Services (Schedule C-2)	58,014,192	449,569	359,011	9,420	57,196,192
Department of Health, Housing, and Community Services (Schedule C-3)	91,779,152	21,846,964	63,054	64,648	69,804,486
Berkeley Public Library (Schedule C-4)	15,941,424	11,406	764,429	5,676	15,159,914
Parks, Recreation, and Waterfront (Schedule C-5)	63,541,057	88,257	27,808,131	415,494	35,229,175
Planning and Development Department (Schedule C-6)	22,433,636	526,712	-	1,356,285	20,550,639
Police Department (Schedule C-7)	82,753,749	-	53,416	10,275	82,690,058
Public Works Department (Schedule C-8)	140,757,036	210,824	34,925,229	3,041,272	102,579,711
Rent Stabilization Board (Schedule C-9)	5,801,627	-	-	42,142	5,759,485
City Manager's Office - Operating Units (Schedule D-4)	4,016,848	399	37,039	-	3,979,410
Finance Department - Operating Units (Schedule D-5)	277,484	-	-	-	277,484
<b>Total City Plan</b>	<b>493,993,251</b>	<b>23,679,132</b>	<b>64,010,309</b>	<b>4,951,622</b>	<b>401,352,188</b>
For Federal Plan Include:					
Operating Departments:					
City Attorney's Office (Schedule D-1)	2,648,007	-	-	374	2,647,633
Mayor and Council (Schedule D-8)	3,334,707	-	-	-	3,334,707
<b>Subtotal City Plan and Operating Departments</b>	<b>499,975,965</b>	<b>23,679,132</b>	<b>64,010,309</b>	<b>4,951,996</b>	<b>407,334,527</b>
Service Departments:					
City Auditor's Office (Schedule D-2)	2,627,179	-	19,256	-	2,607,923
City Clerk Department (Schedule D-3)	2,235,191	-	-	7,892	2,227,300
City Manager's Office - Non-Operating Units (Schedule D-4)	4,776,766	-	-	18	4,776,748
Finance Department - Non-Operating Units (Schedule D-5)	6,827,741	-	-	-	6,827,741
Human Resources Department (Schedule D-6)	2,052,892	-	-	5,471	2,047,421
Information Technology Department (Schedule D-7) Police	-	-	-	-	-
Review Accountability (Schedule D-10)	815,258	-	-	-	815,258
<b>Subtotal Service Departments</b>	<b>19,335,028</b>	<b>-</b>	<b>19,256</b>	<b>13,381</b>	<b>19,302,392</b>
<b>Grand Total</b>	<b>\$ 519,310,993</b>	<b>\$ 23,679,132</b>	<b>\$ 64,029,565</b>	<b>\$ 4,965,377</b>	<b>\$ 426,636,919</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 2022	FY 2021		
	Equipment Costs (a)	Equipment Costs	Additions	Deletions
Office of Economic Development	\$ 7,067	\$ 7,067	\$ -	\$ -
Department of Fire and Emergency Services	8,495,737	9,000,367	292,853	(797,483)
Department of Health, Housing, and Community Services	1,864,499	1,828,280	63,054	(26,835)
Berkeley Public Library	2,440,022	2,362,050	77,972	-
Parks, Recreation, and Waterfront	1,750,828	1,628,697	142,014	(19,882)
Planning and Development Department	277,579	277,579	-	-
Police Department	2,383,598	2,335,016	53,416	(4,834)
Public Works Department	4,180,132	4,166,034	80,016	(65,918)
City Attorney's Office	41,501	41,501	-	-
City Auditor's Office	72,733	53,477	19,256	-
City Manager's Office - Operating Units	288,661	251,622	37,039	-
City Manager's Office - Non-Operating Units	185,553	193,300	-	(7,747)
City Clerk Department	68,919	68,919	-	-
Finance Department - Operating Units	3,164	3,164	-	-
Finance Department - Non-Operating Units	79,923	85,811	-	(5,888)
Human Resources Department	2,262	2,262	-	-
Information Technology Department	7,013,740	7,122,531	-	(108,791)
Mayor and Council	22,816	22,816	-	-
Police Accountability	13,721	13,721	-	-
<b>Total equipment costs</b>	<b>29,192,456</b>	<b>29,464,214</b>	<b>765,619</b>	<b>(1,037,378)</b>
Amount allowable (OMB Super Circular 200.439, 6 2/3%)		6.67%		
Net equipment allowance to be allocated		1,947,137		

(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 and equitable and rational distribution of costs, are as followings:

- (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 Accountability	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>
\$ 2,648,007	\$ (374)	\$ 2,647,633

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	17.50	1.28%	\$ 33,890	1.14%	\$ 30,187
Economic Development	7.00	0.51%	13,503	0.46%	12,181
Finance - Operating Division	1.00	0.07%	1,853	0.07%	1,854
Fire	149.70	10.95%	289,916	9.77%	258,710
Health, Housing, and Community Services	220.10	16.09%	426,004	14.37%	380,519
Library	114.85	8.40%	222,401	7.50%	198,600
Parks, Recreation, and Waterfront	106.75	7.81%	206,780	6.97%	184,566
Planning and Development	101.63	7.43%	196,719	6.63%	175,563
Police	281.00	20.55%	544,089	18.34%	485,644
Public Works	323.50	23.65%	626,165	21.11%	558,994
Rent Board Stabilization	22.55	1.65%	43,686	1.47%	38,926
Subtotal	1,345.58	98.39%	2,605,006	87.83%	2,325,744
For the Federal Plan include:					
City Attorney	15.00	1.10%	29,124	0.98%	25,950
Mayor and Council	7.00	0.51%	13,503	0.46%	12,181
Subtotal	1,367.58	<u>100.00%</u>	<u>\$ 2,647,633</u>	89.27%	2,363,875
For the City Internal Plan include:					
City Auditor	13.50			0.88%	23,302
City Clerk	10.00			0.65%	17,212
City Manager - Non-Operating Divisions	23.00			1.50%	39,720
Finance - Non-Operating Divisions	50.00			3.26%	86,325
Human Resources	22.00			1.44%	38,131
Information Technology	46.00			3.00%	79,440
Police Accountability Commission	0.00			0.00%	-
Total	<u>1,532.08</u>			<u>100.00%</u>	<u>\$ 2,648,005</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>
\$ 1,220,740	\$ (6,499)	\$ 1,214,240

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	65.03	0.65%	\$ 7,893	0.63%	\$ 7,691
Economic Development	132.87	1.32%	16,028	1.28%	15,625
Finance - Operating Division	4.90	0.05%	607	0.05%	610
Fire	942.75	9.37%	113,774	9.08%	110,843
Health, Housing, and Community Services	1,612.85	16.03%	194,643	15.54%	189,703
Library	253.25	2.52%	30,599	2.44%	29,786
Parks, Recreation, and Waterfront	577.61	5.74%	69,698	5.57%	67,997
Police	4,238.25	42.12%	511,438	40.83%	498,428
Planning	337.06	3.35%	40,677	3.25%	39,674
Public Works	1,706.10	16.95%	205,814	16.43%	200,568
Rent Stabilization Board	94.40	0.94%	11,414	0.91%	11,109
Subtotal	<u>9,965.07</u>	<u>99.04%</u>	<u>1,202,585</u>	<u>96.01%</u>	<u>1,172,034</u>
For the Federal Plan include:					
City Attorney	43.36	0.43%	5,221	0.42%	5,127
Mayor and Council	54.54	0.54%	6,557	0.53%	6,470
Subtotal	<u>10,062.97</u>	<u>100.01%</u>	<u>\$ 1,214,363</u>	<u>96.96%</u>	<u>1,183,631</u>
For the City Internal Plan include:					
City Auditor	42.66			0.41%	5,005
City Clerk	36.36			0.35%	4,273
City Manager - Non-Operating Divisions	78.32			0.75%	9,156
Finance - Non-Operating Divisions	111.89			1.08%	13,184
Human Resources	33.57			0.32%	3,906
Information Technology	0.00			0.00%	-
Police Accountability	13.29			0.13%	1,587
Total	<u>10,379.06</u>			<u>100.00%</u>	<u>\$ 1,220,742</u>

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

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

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

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

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

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

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



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

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 1,406,440	\$ (12,757)	\$ 1,393,683

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	17.50	1.28%	\$ 17,839	1.14%	\$ 16,033
Economic Development	7.00	0.51%	7,108	0.46%	6,470
Finance - Operating Division	1.00	0.07%	976	0.07%	985
Fire	149.70	10.95%	152,608	9.77%	137,409
Health, Housing, and Community Services	220.10	16.09%	224,244	14.37%	202,105
Library	114.85	8.40%	117,069	7.50%	105,483
Parks, Recreation, and Waterfront	106.75	7.81%	108,847	6.97%	98,029
Planning and Development	101.63	7.43%	103,551	6.63%	93,247
Police	281.00	20.55%	286,402	18.34%	257,941
Public Works	323.50	23.65%	329,608	21.11%	296,900
Rent Board Stabilization	22.55	1.65%	22,996	1.47%	20,675
Subtotal	1,345.58	98.39%	1,371,248	87.83%	1,235,277
For the Federal Plan include:					
City Attorney	15.00	1.10%	15,331	0.98%	13,783
Mayor and Council	7.00	0.51%	7,108	0.46%	6,470
Subtotal	1,367.58	<u>100.00%</u>	<u>\$ 1,393,687</u>	89.27%	1,255,530
For the City Internal Plan include:					
City Auditor	13.50			0.88%	12,377
City Clerk	10.00			0.65%	9,142
City Manager - Non-Operating Divisions	23.00			1.50%	21,097
Finance - Non-Operating Divisions	50.00			3.26%	45,850
Human Resources	22.00			1.44%	20,253
Information Technology	46.00			3.00%	42,193
Police Accountability	0.00			0.00%	-
Total	<u>1,532.08</u>			<u>100.00%</u>	<u>\$ 1,406,442</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

Total Costs	Unallowable Costs	Allowable Costs
\$ 2,235,191	\$ (7,892)	\$ 2,227,300

Part II - Allocation:

Departments	Number of Documents Issued (a)	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	55.17	6.41%	\$ 142,770	5.31%	\$ 118,689
Economic Development	0.00	0.00%	-	0.00%	-
Finance - Operating Division	0.00	0.00%	-	0.00%	-
Fire	35.00	4.06%	90,428	3.37%	75,326
Health, Housing, and Community Services	255.00	29.61%	659,503	24.52%	548,069
Library	11.00	1.28%	28,509	1.06%	23,693
Parks, Recreation, and Waterfront	131.00	15.21%	338,772	12.60%	281,634
Planning and Development	42.00	4.88%	108,692	4.04%	90,302
Police	20.00	2.32%	51,673	1.92%	42,916
Public Works	167.00	19.39%	431,870	16.04%	358,526
Rent Board Stabilization	15.00	1.74%	38,755	1.44%	32,187
Subtotal	731.17	84.90%	1,890,972	70.30%	1,571,342
For the Federal Plan include:					
City Attorney	47.00	5.46%	121,611	4.52%	101,031
Mayor and Council	83.00	9.64%	214,712	7.98%	178,368
Subtotal	861.17	100.00%	\$ 2,227,295	82.80%	1,850,741
For the City Internal Plan include:					
City Auditor	0.00			0.00%	-
City Clerk	14.00			1.35%	30,175
City Manager - Non-Operating Divisions	53.83			5.18%	115,783
Finance - Non-Operating Divisions	36.00			3.46%	77,338
Human Resources	49.00			4.71%	105,278
Information Technology	26.00			2.50%	55,880
Police Accountability	0.00			0.00%	-
Total	1,040.00			100.00%	\$ 2,235,195

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

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

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

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

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

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

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

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

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

Total Costs	Unallowable Costs	Allowable Costs
\$ 3,708,595	\$ (18)	\$ 3,708,577

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	17.50	1.28%	\$ 47,470	1.14%	\$ 42,278
Economic Development	7.00	0.51%	18,914	0.46%	17,060
Finance - Operating Division	1.00	0.07%	2,596	0.07%	2,596
Fire	149.70	10.95%	406,089	9.77%	362,330
Health, Housing, and Community Services	220.10	16.09%	596,710	14.37%	532,925
Library	114.85	8.40%	311,520	7.50%	278,145
Parks, Recreation, and Waterfront	106.75	7.81%	289,640	6.97%	258,489
Planning and Development	101.63	7.43%	275,547	6.63%	245,880
Police	281.00	20.55%	762,113	18.34%	680,156
Public Works	323.50	23.65%	877,078	21.11%	782,885
Rent Board Stabilization	22.55	1.65%	61,192	1.47%	54,516
Subtotal	1,345.58	98.39%	3,648,869	87.83%	3,257,260
For the Federal Plan include:					
City Attorney	15.00	1.10%	40,794	0.98%	36,344
Mayor and Council	7.00	0.51%	18,914	0.46%	17,060
Subtotal	1,367.58	<u>100.00%</u>	<u>\$ 3,708,577</u>	89.27%	3,310,664
For the City Internal Plan include:					
City Auditor	13.50			0.88%	32,636
City Clerk	10.00			0.65%	24,106
City Manager - Non-Operating Divisions	23.00			1.50%	55,629
Finance - Non-Operating Divisions	50.00			3.26%	120,900
Human Resources	22.00			1.44%	53,404
Information Technology	46.00			3.00%	111,258
Police Accountability	0.00			0.00%	-
Total	<u>1,532.08</u>			<u>100.00%</u>	<u>\$ 3,708,597</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)

Total Costs	Unallowable	Allowable
\$ 1,068,172	Costs	Costs
	-	\$ 1,068,172

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	17.50	1.28%	\$ 13,673	1.14%	\$ 12,177
Economic Development	7.00	0.51%	5,448	0.46%	4,914
Finance - Operating Division	1.00	0.07%	748	0.07%	748
Fire	149.70	10.95%	116,965	9.77%	104,360
Health, Housing, and Community Services	220.10	16.09%	171,869	14.37%	153,496
Library	114.85	8.40%	89,726	7.50%	80,113
Parks, Recreation, and Waterfront	106.75	7.81%	83,424	6.97%	74,452
Planning and Development	101.63	7.43%	79,365	6.63%	70,820
Police	281.00	20.55%	219,509	18.34%	195,903
Public Works	323.50	23.65%	252,622	21.11%	225,490
Rent Board Stabilization	22.55	1.65%	17,625	1.47%	15,702
Subtotal	1,345.58	98.39%	1,050,974	87.83%	938,175
For the Federal Plan include:					
City Attorney	15.00	1.10%	11,750	0.98%	10,468
Mayor and Council	7.00	0.51%	5,448	0.46%	4,914
Subtotal	1,367.58	100.00%	\$ 1,068,172	89.27%	953,557
For the City Internal Plan include:					
City Auditor	13.50			0.88%	9,400
City Clerk	10.00			0.65%	6,943
City Manager - Non-Operating Divisions	23.00			1.50%	16,023
Finance - Non-Operating Divisions	50.00			3.26%	34,822
Human Resources	22.00			1.44%	15,382
Information Technology	46.00			3.00%	32,045
Police Accountability	0.00			0.00%	-
Total	1,532.08			100.00%	\$ 1,068,172

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

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

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

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

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

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

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



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

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 1,110,185	\$ -	\$ 1,110,185

Part II - Allocation:

<u>Departments</u>	<u>Number of Purchase Orders (a)</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
City Manager - Operating Divisions	136.00	1.84%	\$ 20,427	1.67%	\$ 18,540
Economic Development	279.00	3.78%	41,965	3.42%	37,968
Finance - Operating Division	0.00	0.00%	-	0.00%	-
Fire	628.00	8.51%	94,477	7.69%	85,373
Health, Housing, and Community Services	1,435.00	19.44%	215,820	17.58%	195,171
Library	596.00	8.08%	89,703	7.30%	81,044
Parks, Recreation, and Waterfront	1,398.00	18.94%	210,269	17.12%	190,064
Planning and Development	244.00	3.31%	36,747	2.99%	33,195
Police	401.00	5.43%	60,283	4.91%	54,510
Public Works	2,064.00	27.97%	310,519	25.28%	280,654
Rent Board Stabilization	55.00	0.75%	8,326	0.67%	7,438
Subtotal	7,236.00	98.05%	1,088,536	88.63%	983,957
For the Federal Plan include:					
City Attorney	88.00	1.19%	13,211	1.08%	11,990
Mayor and Council	56.00	0.76%	8,437	0.69%	7,660
Subtotal	7,380.00	<u>100.00%</u>	<u>\$ 1,110,184</u>	90.40%	1,003,607
For the City Internal Plan include:					
City Auditor	66.00			0.81%	8,993
City Clerk	64.00			0.78%	8,659
City Manager - Non-Operating Divisions	75.00			0.92%	10,214
Finance - Non-Operating Divisions	181.00			2.22%	24,646
Human Resources	63.00			0.77%	8,548
Information Technology	320.00			3.92%	43,519
Police Accountability	15.00			0.18%	1,998
Total	<u>8,164.00</u>			<u>100.00%</u>	<u>\$ 1,110,184</u>

(a) Data for purchase orders obtained from ERMA

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

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

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

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

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

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

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

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

Total Costs	Unallowable Costs	Allowable Costs
\$ 1,553,607	\$ -	\$ 1,553,607

Part II - Allocation:

Departments	Number of Deposits Processed	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	515.00	0.24%	\$ 3,729	0.19%	\$ 2,952
Economic Development	632.00	0.29%	4,505	0.24%	3,729
Finance - Operating Division	0.00	0.00%	-	0.00%	-
Fire	2,294.00	1.05%	16,313	0.86%	13,361
Health, Housing, and Community Services	15,550.00	7.13%	110,772	5.82%	90,420
Library	64.00	0.03%	466	0.02%	311
Parks, Recreation, and Waterfront	111,416.00	51.12%	794,204	41.74%	648,475
Planning and Development	64,662.00	29.65%	460,644	24.22%	376,284
Police	18,517.00	8.50%	132,057	6.94%	107,820
Public Works	3,491.00	1.61%	25,012	1.30%	20,196
Rent Board Stabilization	796.00	0.37%	5,748	0.30%	4,661
Subtotal	217,937.00	99.99%	1,553,450	81.63%	1,268,209
For the Federal Plan include:					
City Attorney	17.00	0.01%	155	0.01%	155
Mayor and Council	1.00	0.00%	-	0.00%	-
Subtotal	217,955.00	100.00%	\$ 1,553,605	81.64%	1,268,364
For the City Internal Plan include:					
City Auditor	0.00			0.00%	-
City Clerk	157.00			0.06%	932
City Manager - Non-Operating Divisions	1.00			0.00%	-
Finance - Non-Operating Divisions	48,798.00			18.28%	283,999
Human Resources	30.00			0.01%	155
Information Technology	15.00			0.01%	155
Police Accountability	0.00			0.00%	-
Total	266,956.00			100.00%	\$ 1,553,605

(a) Data for deposits processed obtained from FUNDS

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

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

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

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

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

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

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

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 1,844,726	\$ -	\$ 1,844,726

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	17.50	1.28%	\$ 23,612	1.14%	\$ 21,030
Economic Development	7.00	0.51%	9,408	0.46%	8,486
Finance - Operating Division	1.00	0.07%	1,291	0.07%	1,291
Fire	149.70	10.95%	201,998	9.77%	180,230
Health, Housing, and Community Services	220.10	16.09%	296,816	14.37%	265,087
Library	114.85	8.40%	154,957	7.50%	138,354
Parks, Recreation, and Waterfront	106.75	7.81%	144,073	6.97%	128,577
Planning and Development	101.63	7.43%	137,063	6.63%	122,305
Police	281.00	20.55%	379,091	18.34%	338,323
Public Works	323.50	23.65%	436,278	21.11%	389,422
Rent Board Stabilization	22.55	1.65%	30,438	1.47%	27,117
Subtotal	1,345.58	98.39%	1,815,025	87.83%	1,620,222
For the Federal Plan include:					
City Attorney	15.00	1.10%	20,292	0.98%	18,078
Mayor and Council	7.00	0.51%	9,408	0.46%	8,486
Subtotal	1,367.58	<u>100.00%</u>	<u>\$ 1,844,725</u>	89.27%	1,646,786
For the City Internal Plan include:					
City Auditor	13.50			0.88%	16,234
City Clerk	10.00			0.65%	11,991
City Manager - Non-Operating Divisions	23.00			1.50%	27,671
Finance - Non-Operating Divisions	50.00			3.26%	60,138
Human Resources	22.00			1.44%	26,564
Information Technology	46.00			3.00%	55,342
Police Accountability	0.00			0.00%	-
Total	<u>1,532.08</u>			<u>100.00%</u>	<u>\$ 1,844,726</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
\$ 597,798	\$ -	\$ 597,798

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	\$ 3,979,410	0.98%	\$ 5,858	0.93%	\$ 5,560
Economic Development	8,125,635	1.99%	11,896	1.90%	11,358
Finance - Operating Division	277,484	0.07%	418	0.07%	418
Fire	57,196,192	14.04%	83,931	13.41%	80,165
Health, Housing, and Community Services	69,804,486	17.14%	102,463	16.36%	97,800
Library	15,159,914	3.72%	22,238	3.55%	21,222
Parks, Recreation, and Waterfront	35,229,175	8.65%	51,710	8.26%	49,378
Planning and Development	82,690,058	20.30%	121,353	19.38%	115,853
Police	20,550,639	5.05%	30,189	4.82%	28,814
Public Works	102,579,711	25.18%	150,526	24.05%	143,769
Rent Board Stabilization	5,759,485	1.41%	8,429	1.35%	8,070
Subtotal	401,352,188	98.53%	589,011	94.08%	562,407
For the Federal Plan include:					
City Attorney	2,647,633	0.65%	3,886	0.62%	3,706
Mayor and Council	3,334,707	0.82%	4,902	0.78%	4,663
Subtotal	407,334,527	100.00%	\$ 597,799	95.48%	570,776
For the City Internal Plan include:					
City Auditor	2,607,923			0.61%	3,647
City Clerk	2,227,300			0.52%	3,109
City Manager - Non-Operating Divisions	4,776,748			1.12%	6,695
Finance - Non-Operating Divisions	6,827,741			1.60%	9,565
Human Resources	2,047,421			0.48%	2,869
Information Technology	-			0.00%	-
Police Review Commission	815,258			0.19%	1,136
Total	\$ 426,636,919			100.00%	\$ 597,797

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

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

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

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

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

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



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

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

Total Costs	Unallowable Costs	Allowable Costs
\$ 429,736	\$ -	\$ 429,736

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	17.50	1.28%	\$ 5,501	1.14%	\$ 4,899
Economic Development	7.00	0.51%	2,192	0.46%	1,977
Finance - Operating Division	1.00	0.07%	301	0.07%	301
Fire	149.70	10.95%	47,056	9.77%	41,985
Health, Housing, and Community Services	220.10	16.09%	69,145	14.37%	61,753
Library	114.85	8.40%	36,098	7.50%	32,230
Parks, Recreation, and Waterfront	106.75	7.81%	33,562	6.97%	29,953
Planning and Development	101.63	7.43%	31,929	6.63%	28,492
Police	281.00	20.55%	88,311	18.34%	78,814
Public Works	323.50	23.65%	101,632	21.11%	90,716
Rent Board Stabilization	22.55	1.65%	7,091	1.47%	6,317
Subtotal	1,345.58	98.39%	422,818	87.83%	377,437
For the Federal Plan include:					
City Attorney	15.00	1.10%	4,727	0.98%	4,211
Mayor and Council	7.00	0.51%	2,192	0.46%	1,977
Subtotal	1,367.58	100.00%	\$ 429,737	89.27%	383,625
For the City Internal Plan include:					
City Auditor	13.50			0.88%	3,782
City Clerk	10.00			0.65%	2,793
City Manager - Non-Operating Divisions	23.00			1.50%	6,446
Finance - Non-Operating Divisions	50.00			3.26%	14,009
Human Resources	22.00			1.44%	6,188
Information Technology	46.00			3.00%	12,892
Police Accountability	0.00			0.00%	-
Total	1,532.08			100.00%	\$ 429,735

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

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

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

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

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

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

Total Costs	Unallowable Costs	Allowable Costs
\$ 1,061,957	\$ -	\$ 1,061,957

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	17.50	1.28%	\$ 13,593	1.14%	\$ 12,106
Economic Development	7.00	0.51%	5,416	0.46%	4,885
Finance - Operating Division	1.00	0.07%	743	0.07%	743
Fire	149.70	10.95%	116,284	9.77%	103,753
Health, Housing, and Community Services	220.10	16.09%	170,869	14.37%	152,603
Library	114.85	8.40%	89,204	7.50%	79,647
Parks, Recreation, and Waterfront	106.75	7.81%	82,939	6.97%	74,018
Planning and Development	101.63	7.43%	78,903	6.63%	70,408
Police	281.00	20.55%	218,232	18.34%	194,763
Public Works	323.50	23.65%	251,152	21.11%	224,178
Rent Board Stabilization	22.55	1.65%	17,522	1.47%	15,611
Subtotal	1,345.58	98.39%	1,044,857	87.83%	932,715
For the Federal Plan include:					
City Attorney	15.00	1.10%	11,682	0.98%	10,407
Mayor and Council	7.00	0.51%	5,416	0.46%	4,885
Subtotal	1,367.58	100.00%	\$ 1,061,955	89.27%	948,007
For the City Internal Plan include:					
City Auditor	13.50			0.88%	9,345
City Clerk	10.00			0.65%	6,903
City Manager - Non-Operating Divisions	23.00			1.50%	15,929
Finance - Non-Operating Divisions	50.00			3.26%	34,620
Human Resources	22.00			1.44%	15,292
Information Technology	46.00			3.00%	31,859
Police Accountability	0.00			0.00%	-
Total	1,532.08			100.00%	\$ 1,061,955

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

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

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

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

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

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

Total Costs	Unallowable Costs	Allowable Costs
\$ 229,732	\$ -	\$ 229,732

Part II - Allocation:

Departments	Number of Bills (a)	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	15,405	27.65%	\$ 63,521	27.65%	\$ 63,521
Economic Development	-	0.00%	-	0.00%	-
Finance - Operating Division	-	0.00%	-	0.00%	-
Fire	4,029	7.23%	16,610	7.23%	16,610
Health, Housing, and Community Services	1,949	3.50%	8,041	3.50%	8,041
Library	-	0.00%	-	0.00%	-
Parks, Recreation, and Waterfront	12,129	21.77%	50,013	21.77%	50,013
Planning and Development	18,826	33.80%	77,649	33.80%	77,649
Police	226	0.41%	942	0.41%	942
Public Works	3,142	5.64%	12,957	5.64%	12,956
Rent Board Stabilization	-	0.00%	-	0.00%	-
Subtotal	55,706	100.00%	229,733	100.00%	229,732
For the Federal Plan include:					
City Attorney	-	0.00%	-	0.00%	-
Mayor and Council	-	0.00%	-	0.00%	-
Subtotal	55,706	100.00%	\$ 229,733	100.00%	229,732
For the City Internal Plan include:					
City Auditor	-			0.00%	-
City Clerk	-			0.00%	-
City Manager - Non-Operating Divisions	-			0.00%	-
Finance - Non-Operating Divisions	-			0.00%	-
Human Resources	-			0.00%	-
Information Technology	-			0.00%	-
Police Accountability	-			0.00%	-
Total	55,706			100.00%	\$ 229,732

(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>
\$ 2,052,892	\$ (5,471)	\$ 2,047,421

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	17.50	1.28%	\$ 26,207	1.14%	\$ 23,403
Economic Development	7.00	0.51%	10,442	0.46%	9,443
Finance - Operating Division	1.00	0.07%	1,433	0.07%	1,437
Fire	149.70	10.95%	224,193	9.77%	200,568
Health, Housing, and Community Services	220.10	16.09%	329,430	14.37%	295,001
Library	114.85	8.40%	171,983	7.50%	153,967
Parks, Recreation, and Waterfront	106.75	7.81%	159,904	6.97%	143,087
Planning and Development	101.63	7.43%	152,123	6.63%	136,107
Police	281.00	20.55%	420,745	18.34%	376,500
Public Works	323.50	23.65%	484,216	21.11%	433,366
Rent Board Stabilization	22.55	1.65%	33,782	1.47%	30,178
Subtotal	1,345.58	98.39%	2,014,458	87.83%	1,803,057
For the Federal Plan include:					
City Attorney	15.00	1.10%	22,522	0.98%	20,118
Mayor and Council	7.00	0.51%	10,442	0.46%	9,443
Subtotal	1,367.58	<u>100.00%</u>	<u>\$ 2,047,422</u>	89.27%	1,832,618
For the City Internal Plan include:					
City Auditor	13.50			0.88%	18,065
City Clerk	10.00			0.65%	13,344
City Manager - Non-Operating Divisions	23.00			1.50%	30,793
Finance - Non-Operating Divisions	50.00			3.26%	66,924
Human Resources	22.00			1.44%	29,562
Information Technology	46.00			3.00%	61,587
Police Accountability	0.00			0.00%	-
Total	<u>1,532.08</u>			<u>100.00%</u>	<u>\$ 2,052,893</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	17.50	2.09%	\$ -	1.75%	\$ -
Economic Development	7.00	0.84%	-	0.70%	-
Finance - Operating Division	1.00	0.12%	-	0.10%	-
Fire	149.70	17.91%	-	14.97%	-
Health, Housing, and Community Services	220.10	26.34%	-	22.01%	-
Library	114.85	13.74%	-	11.48%	-
Parks, Recreation, and Waterfront	0.00	0.00%	-	0.00%	-
Planning and Development	0.00	0.00%	-	0.00%	-
Police	281.00	33.62%	-	28.09%	-
Public Works	0.00	0.00%	-	0.00%	-
Rent Board Stabilization	22.55	2.70%	-	2.25%	-
Subtotal	813.70	97.36%	-	81.35%	-
For the Federal Plan include:					
City Attorney	15.00	1.79%	-	1.50%	-
Mayor and Council	7.00	0.84%	-	0.70%	-
Subtotal	835.70	99.99%	\$ -	83.55%	-
For the City Internal Plan include:					
City Auditor	13.50			1.35%	-
City Clerk	10.00			1.00%	-
City Manager - Non-Operating Divisions	23.00			2.30%	-
Finance - Non-Operating Divisions	50.00			5.00%	-
Human Resources	22.00			2.20%	-
Information Technology	46.00			4.60%	-
Police Accountability	0.00			0.00%	-
Total	1,000.20			100.00%	\$ -

## **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	2,485.00	29.73%	-	3.64%	-
Library	0.00	0.00%	-	0.00%	-
Parks, Recreation, and Waterfront	0.00	0.00%	-	0.00%	-
Planning and Development	0.00	0.00%	-	0.00%	-
Police	0.00	0.00%	-	0.00%	-
Public Works	5,874.00	70.27%	-	8.61%	-
Rent Board Stabilization	0.00	0.00%	-	0.00%	-
Subtotal	8,359.00	100.00%	-	12.25%	-
For the Federal Plan include:					
City Attorney	0.00	0.00%	-	0.00%	-
Mayor and Council	0.00	0.00%	-	0.00%	-
Subtotal	8,359.00	100.00%	\$ -	12.25%	-
For the City Internal Plan include:					
City Auditor	0.00			0.00%	-
City Clerk	261.00			0.38%	-
City Manager - Non-Operating Divisions	24,202.00			35.49%	-
Finance - Non-Operating Divisions	35,370.00			51.87%	-
Human Resources	0.00			0.00%	-
Information Technology	0.00			0.00%	-
Police Accountability	0.00			0.00%	-
Total	68,192.00			99.99%	\$ -

## **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>
\$ 3,786,252	\$ (29,575)	\$ 3,756,677

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	17.50	1.28%	\$ 48,085	1.14%	\$ 43,163
Economic Development	7.00	0.51%	19,159	0.46%	17,417
Finance - Operating Division	1.00	0.07%	2,630	0.07%	2,650
Fire	149.70	10.95%	411,356	9.77%	369,917
Health, Housing, and Community Services	220.10	16.09%	604,449	14.37%	544,084
Library	114.85	8.40%	315,561	7.50%	283,969
Parks, Recreation, and Waterfront	106.75	7.81%	293,396	6.97%	263,902
Planning and Development	101.63	7.43%	279,121	6.63%	251,029
Police	281.00	20.55%	771,997	18.34%	694,399
Public Works	323.50	23.65%	888,454	21.11%	799,281
Rent Board Stabilization	22.55	1.65%	61,985	1.47%	55,658
Subtotal	1,345.58	98.39%	3,696,193	87.83%	3,325,469
For the Federal Plan include:					
City Attorney	15.00	1.10%	41,323	0.98%	37,105
Mayor and Council	7.00	0.51%	19,159	0.46%	17,417
Subtotal	1,367.58	<u>100.00%</u>	<u>\$ 3,756,675</u>	89.27%	3,379,991
For the City Internal Plan include:					
City Auditor	13.50			0.88%	33,319
City Clerk	10.00			0.65%	24,611
City Manager - Non-Operating Divisions	23.00			1.50%	56,794
Finance - Non-Operating Divisions	50.00			3.26%	123,432
Human Resources	22.00			1.44%	54,522
Information Technology	46.00			3.00%	113,588
Police Accountability	0.00			0.00%	-
Total	<u>1,532.08</u>			<u>100.00%</u>	<u>\$ 3,786,257</u>

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

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

**Justification:** The Police Accountability 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 Accountability 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 Accountability  
 Base: Direct Benefits

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 815,258	\$ -	\$ 815,258

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 Accountability Subtotal	100.00%	815,258	100.00%	815,258
For the Federal Plan include:	100.00%	815,258	100.00%	815,258
Subtotal				
For the City Internal Plan include:	<u>100.00%</u>	<u>\$ 815,258</u>	100.00%	815,258
Total			<u>100.00%</u>	<u>\$ 815,258</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>
	\$ 190,303,959	2%	\$ 3,806,079

Part II - Allocation:

<u>Departments</u>	<u>Building Costs</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>
City Manager - Operating Divisions	\$ 570,093	0.30%	\$ 11,418
Economic Development	1,036,290	0.54%	20,553
Finance - Operating Division	13,685	0.01%	381
Fire	17,423,803	9.13%	347,495
Health, Housing, and Community Services	24,180,695	12.67%	482,230
Library	62,033,730	32.50%	1,236,976
Parks, Recreation, and Waterfront	30,540,188	16.00%	608,973
Planning and Development	7,715,209	4.04%	153,766
Police	21,942,552	11.50%	437,699
Public Works	22,552,717	11.81%	449,498
Rent Board Stabilization	<u>277,103</u>	<u>0.15%</u>	<u>5,709</u>
Subtotal	188,286,066	98.65%	3,754,698
For the Federal Plan include:			
City Attorney	1,297,728	0.68%	25,881
Mayor and Council	<u>1,271,764</u>	<u>0.67%</u>	<u>25,501</u>
Total	<u>\$ 190,855,558</u>	<u>100.00%</u>	<u>\$ 3,806,080</u>

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

## **Justification and Basis for the Distribution of Equipment Use Costs Reference to Schedule E-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>
\$ 29,192,456	6.67%	\$ 1,947,137

Part II - Allocation:

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

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

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EXHIBIT F

Total Operating Costs by Department

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Schedule F-1  
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
<b>Economic Development (Schedule C-1)</b>						
Salaries and wages	\$ 753,050	\$ (71,015)	\$ -	\$ -	\$ -	\$ 682,035
Fringe benefits	\$ 403,586	\$ (37,215)	-	-	-	366,372
Professional services	\$ 1,277,603	\$ (675)	-	-	-	1,276,928
Government agencies	\$ 631,392	\$ -	(631,392)	-	-	-
Community agencies	\$ 4,805,296	\$ -	-	-	-	4,805,296
Repair and maintenance	\$ 68,553	\$ -	-	-	-	68,553
Communication	\$ 1,932	\$ -	-	-	-	1,932
Building and equipment rentals	\$ 968	\$ -	-	-	-	968
Advertising	\$ 9,287	\$ -	(9,287)	-	-	-
Dues and subscriptions	\$ 164,784	\$ -	-	-	-	164,784
Transportation	\$ 1,949	\$ (1,404)	-	-	-	546
Materials and supplies	\$ 12,235	\$ -	-	-	-	12,235
Indirect costs	\$ 1,411	\$ -	-	(1,411)	-	-
Loans	\$ 545,000	-	(545,000)	-	-	-
<b>Economic Development Total</b>	<b>\$ 8,677,047</b>	<b>\$ (110,308)</b>	<b>\$ (1,185,679)</b>	<b>\$ (1,411)</b>	<b>\$ -</b>	<b>\$ 7,379,648</b>
<b>Fire (Schedule C-2)</b>						
Salaries and wages	\$ 27,742,536	\$ (688,516)	\$ -	\$ -	\$ -	\$ 27,054,020
Fringe benefits	\$ 20,124,116	\$ (465,088)	-	-	-	19,659,028
Professional services	\$ 3,523,796	\$ (539,605)	-	-	-	2,984,191
Government agencies	\$ 449,569	\$ -	(449,569)	-	-	-
Repair and maintenance	\$ 2,512,622	\$ -	-	-	-	2,512,622
Communication	\$ 263,517	\$ -	-	-	-	263,517
Building and equipment rentals	\$ 77,246	\$ (6,156)	-	-	-	71,090
Dues and subscriptions	\$ 19,640	\$ -	-	-	-	19,640
Printing and binding	\$ 23,223	\$ -	-	-	-	23,223
Transportation	\$ 1,318,494	\$ (142,516)	-	-	-	1,175,978
Materials and supplies	\$ 1,327,207	\$ (150,842)	-	-	-	1,176,365
Utilities	\$ 253,083	\$ -	-	-	-	253,083
Indirect costs	\$ 9,420	\$ -	-	(9,420)	-	-
Interest payment	\$ -	\$ -	-	-	-	-
Machinery and equipment	\$ 359,011	\$ -	(359,011)	-	-	-
Transfers out	\$ 10,712	\$ -	-	-	-	10,712
<b>Fire Total</b>	<b>\$ 58,014,192</b>	<b>\$ (1,992,724)</b>	<b>\$ (808,581)</b>	<b>\$ (9,420)</b>	<b>\$ -</b>	<b>\$ 55,203,468</b>

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

Schedule F-2  
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
Health, Housing, and Community Services (Schedule C-3)						
Salaries and wages	\$ 19,630,139	\$ -	\$ -	\$ -	\$ -	\$ 19,630,139
Fringe benefits	\$ 11,922,554	-	-	-	-	11,922,554
Professional services	\$ 6,573,335	-	-	-	-	6,573,335
Government agencies	\$ 15,877	-	(15,877)	-	-	-
Community agencies	\$ 20,912,682	-	-	-	-	20,912,682
Repair and maintenance	\$ 2,810,732	-	-	-	-	2,810,732
Communication	\$ 226,077	-	-	-	-	226,077
Building and equipment rentals	\$ 305,971	-	-	-	-	305,971
Advertising	\$ 11,077	-	(11,077)	-	-	-
Housing assistance payments	\$ 5,758,560	-	-	-	-	5,758,560
Insurance	\$ 42,133	-	-	-	-	42,133
Dues and subscriptions	\$ 85,240	-	-	-	-	85,240
Printing and binding	\$ 71,855	-	-	-	-	71,855
Transportation	\$ 280,216	-	-	-	-	280,216
Materials and supplies	\$ 938,985	-	-	-	-	938,985
Utilities	\$ 246,008	-	-	-	-	246,008
Indirect costs	\$ 53,571	-	-	(53,571)	-	-
Machinery and equipment	\$ 63,054	-	(63,054)	-	-	-
Loans	\$ 21,831,088	-	(21,831,088)	-	-	-
<b>Health, Housing, and Community Services Total</b>	<b>\$ 91,779,152</b>	<b>\$ -</b>	<b>\$ (21,921,095)</b>	<b>\$ (53,571)</b>	<b>\$ -</b>	<b>\$ 69,804,486</b>
Library (Schedule C-4)						
Salaries and wages	\$ 6,480,565	\$ (1,063,607)	\$ -	\$ -	\$ -	\$ 5,416,958
Fringe benefits	\$ 4,171,450	\$ (655,028)	-	-	-	3,516,422
Professional services	\$ 874,155	\$ (199,346)	-	-	-	674,809
Government agencies	\$ 11,406	\$ -	(11,406)	-	-	-
Repair and maintenance	\$ 558,897	\$ -	-	-	-	558,897
Communication	\$ 173,296	\$ (3,402)	-	-	-	169,894
Building and equipment rentals	\$ 373	\$ (296)	-	-	-	78
Advertising	\$ 5,676	\$ (5,676)	-	-	-	-
Rentals and leases	\$ 5,690	\$ (4,942)	-	-	-	747
Dues and subscriptions	\$ 2,027,459	\$ (40,819)	-	-	-	1,986,640
Printing and binding	\$ 2,870	\$ (540)	-	-	-	2,329
Transportation	\$ 15,589	\$ (6,681)	-	-	-	8,908
Materials and supplies	\$ 492,360	\$ (3,813)	-	-	-	488,547
Utilities	\$ 357,209	\$ -	-	-	-	357,209
Machinery and equipment	\$ 77,972	\$ -	(77,972)	-	-	-
Property acquisition and improvements	\$ 686,457	\$ -	(686,457)	-	-	-
<b>Library Total</b>	<b>\$ 15,941,424</b>	<b>\$ (1,984,150)</b>	<b>\$ (775,835)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,181,439</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	\$ 13,101,476	\$ (2,142,940)	\$ -	\$ -	\$ -	\$ 10,958,536
Fringe benefits	\$ 7,199,734	\$ (1,298,356)	-	-	-	5,901,378
Professional services	\$ 6,705,963	\$ (2,643,439)	-	-	-	4,062,524
Government agencies	\$ 88,257	\$ (31,447)	(56,810)	-	-	-
Repair and maintenance	\$ 1,871,721	\$ (1,424,053)	-	-	-	447,669
Communication	\$ 124,253	\$ (7,403)	-	-	-	116,850
Building and equipment rentals	\$ 361,150	\$ (11,539)	-	-	-	349,611
Advertising	\$ 51,055	\$ (23,740)	(27,315)	-	-	-
Facility maintenance	\$ 20,047	\$ (20,047)	-	-	-	-
Insurance	\$ 53,432	\$ -	-	-	-	53,432
Dues and subscriptions	\$ 71,989	\$ (1,763)	-	-	-	70,227
Printing and binding	\$ 58,440	\$ (31,346)	-	-	-	27,094
Transportation	\$ 1,060,609	\$ (15,172)	-	-	-	1,045,437
Materials and supplies	\$ 1,710,384	\$ (149,344)	-	-	-	1,561,040
Utilities	\$ 2,293,546	\$ (47,115)	-	-	-	2,246,432
Indirect costs	\$ 364,439	\$ (70,289)	-	(294,149)	-	-
Interest payment	\$ 288,173	\$ -	-	-	-	288,173
Machinery and equipment	\$ 248,865	\$ (203,147)	(45,719)	-	-	-
Property acquisition and improvements	\$ 27,559,266	\$ (8,758,998)	(18,800,268)	-	-	-
Principal payment	\$ 197,546	\$ -	-	-	-	197,546
Other costs	\$ 7,470	\$ -	-	-	-	7,470
Transfers out	\$ 103,241	\$ (45,350)	-	-	-	57,891
<b>Parks, Recreation, and Waterfront Total</b>	<b>\$ 63,541,057</b>	<b>\$ (16,925,488)</b>	<b>\$ (18,930,111)</b>	<b>\$ (294,149)</b>	<b>\$ -</b>	<b>\$ 27,391,308</b>
<b>Planning and Development (Schedule C-6)</b>						
Salaries and wages	\$ 9,717,779	\$ -	\$ -	\$ -	\$ -	\$ 9,717,779
Fringe benefits	\$ 6,070,146	-	-	-	-	6,070,146
Professional services	\$ 1,931,199	-	-	-	-	1,931,199
Government agencies	\$ 526,712	-	(526,712)	-	-	-
Repair and maintenance	\$ 2,011,796	-	-	-	-	2,011,796
Communication	\$ 41,675	-	-	-	-	41,675
Building and equipment rentals	\$ 28,464	-	-	-	-	28,464
Advertising	\$ 6,736	-	(6,736)	-	-	-
Dues and subscriptions	\$ 343,940	-	-	-	-	343,940
Printing and binding	\$ 20,474	-	-	-	-	20,474
Transportation	\$ 142,617	-	-	-	-	142,617
Materials and supplies	\$ 241,689	-	-	-	-	241,689
Indirect costs	\$ 1,349,548	-	-	(1,349,548)	-	-
Other costs	\$ 220	-	-	-	-	220
Transfers out	\$ 640	-	-	-	-	640
<b>Planning and Development Total</b>	<b>\$ 22,433,636</b>	<b>\$ -</b>	<b>\$ (533,449)</b>	<b>\$ (1,349,548)</b>	<b>\$ -</b>	<b>\$ 20,550,639</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	\$ 40,592,786	\$ (1,562,940)	\$ -	\$ -	\$ -	\$ 39,029,846
Fringe benefits	\$ 33,088,669	\$ (1,179,122)	-	-	-	31,909,547
Professional services	\$ 2,012,684	\$ (430,033)	-	-	-	1,582,650
Repair and maintenance	\$ 3,474,671	\$ (733,354)	-	-	-	2,741,317
Communication	\$ 318,443	\$ (80,155)	-	-	-	238,288
Building and equipment rentals	\$ 292,120	\$ (35,434)	-	-	-	256,686
Advertising	\$ 10,275	\$ (3,260)	(7,015)	-	-	-
Dues and subscriptions	\$ 23,939	\$ -	-	-	-	23,939
Printing and binding	\$ 21,001	\$ (21,001)	-	-	-	-
Transportation	\$ 2,258,648	\$ (1,586,859)	-	-	-	671,789
Materials and supplies	\$ 568,532	\$ (195,928)	-	-	-	372,604
Utilities	\$ 29,916	\$ (1,128)	-	-	-	28,788
Machinery and equipment	\$ 53,416	\$ -	(53,416)	-	-	-
Transfers out	\$ 8,650	\$ -	-	-	-	8,650
<b>Police Total</b>	<b>\$ 82,753,749</b>	<b>\$ (5,829,215)</b>	<b>\$ (60,431)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76,864,103</b>
<b>Public Works (Schedule C-8)</b>						
Salaries and wages	\$ 29,580,091	\$ (807,926)	\$ -	\$ -	\$ -	\$ 28,772,165
Fringe benefits	\$ 21,268,256	\$ (437,590)	-	-	-	20,830,666
Professional services	\$ 23,646,770	\$ (259,983)	-	-	-	23,386,787
Government agencies	\$ 210,824	\$ -	(210,824)	-	-	-
Community agencies	\$ 17,000	\$ -	-	-	-	17,000
Repair and maintenance	\$ 5,153,793	\$ (151,503)	-	-	-	5,002,289
Communication	\$ 289,570	\$ (6,059)	-	-	-	283,511
Building and equipment rentals	\$ 111,847	\$ (3,452)	-	-	-	108,395
Advertising	\$ 7,971	\$ -	(7,971)	-	-	-
Rentals and leases	\$ 11,126	\$ (4,816)	-	-	-	6,310
Insurance	\$ 8,839	\$ -	-	-	-	8,839
Dues and subscriptions	\$ 29,119	\$ (713)	-	-	-	28,406
Printing and binding	\$ 65,868	\$ (13,265)	-	-	-	52,602
Transportation	\$ 10,432,203	\$ (36,728)	-	-	-	10,395,475
Materials and supplies	\$ 7,406,792	\$ (23,587)	-	-	-	7,383,206
Utilities	\$ 2,779,165	\$ (133,520)	-	-	-	2,645,644
Indirect costs	\$ 3,033,302	\$ (44,653)	-	(2,988,649)	-	-
Interest payment	\$ 76,059	\$ -	-	-	-	76,059
Machinery and equipment	\$ 9,403,654	\$ -	(9,403,654)	-	-	-
Property acquisition and improvements	\$ 25,521,574	\$ -	(25,521,574)	-	-	-
Principal payment	\$ 1,105,451	\$ -	-	-	-	1,105,451
Other costs	\$ 272,527	\$ -	-	-	-	272,527
Transfers out	\$ 325,234	\$ (5,544)	-	-	-	319,690
<b>Public Works Total</b>	<b>\$ 140,757,036</b>	<b>\$ (1,929,340)</b>	<b>\$ (35,144,024)</b>	<b>\$ (2,988,649)</b>	<b>\$ -</b>	<b>\$ 100,695,024</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	\$ 2,416,358	\$ -	\$ -	\$ -	\$ -	\$ 2,416,358
Fringe benefits	\$ 1,580,209	-	-	-	-	1,580,209
Professional services	\$ 651,241	-	-	-	-	651,241
Community agencies	\$ 583,310	-	-	-	-	583,310
Repair and maintenance	\$ 74,305	-	-	-	-	74,305
Communication	\$ 8,802	-	-	-	-	8,802
Building and equipment rentals	\$ 346,284	-	-	-	-	346,284
Advertising	\$ 42,142	-	(42,142)	-	-	-
Dues and subscriptions	\$ 15,535	-	-	-	-	15,535
Printing and binding	\$ 25,871	-	-	-	-	25,871
Transportation	\$ 73	-	-	-	-	73
Materials and supplies	\$ 57,497	-	-	-	-	57,497
<b>Rent Stabilization Board Total</b>	<b>\$ 5,801,627</b>	<b>\$ -</b>	<b>\$ (42,142)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,759,485</b>
<b>City Attorney's Office (Schedule D-1)</b>						
Salaries and wages	\$ 1,324,857	\$ -	\$ -	\$ -	\$ -	\$ 1,324,857
Fringe benefits	737,170	-	-	-	-	737,170
Professional services	278,657	-	-	-	-	278,657
Repair and maintenance	228,017	-	-	-	-	228,017
Communication	6,590	-	-	-	-	6,590
Building and equipment rentals	6,794	-	-	-	-	6,794
Advertising	374	-	(374)	-	-	-
Dues and subscriptions	38,117	-	-	-	-	38,117
Printing and binding	63	-	-	-	-	63
Transportation	5,381	-	-	-	-	5,381
Materials and supplies	21,987	-	-	-	-	21,987
<b>City Attorney's Office Total</b>	<b>\$ 2,648,007</b>	<b>\$ -</b>	<b>\$ (374)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,647,633</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	\$ 1,466,122	\$ (277,250)	\$ -	\$ -	\$ -	\$ 1,188,872
Fringe benefits	\$ 862,132	\$ (165,457)	-	-	-	696,675
Professional services	\$ 22,643	\$ -	-	-	-	22,643
Repair and maintenance	\$ 217,423	\$ (82,108)	-	-	-	135,315
Communication	\$ 1,732	\$ -	-	-	-	1,732
Dues and subscriptions	\$ 2,548	\$ -	-	-	-	2,548
Transportation	\$ 8,963	\$ (500)	-	-	-	8,463
Materials and supplies	\$ 26,361	\$ -	-	-	-	26,361
Machinery and equipment	\$ 19,256	\$ -	(19,256)	-	-	-
<b>City Auditor's Office Total</b>	<b>\$ 2,627,179</b>	<b>\$ (525,315)</b>	<b>\$ (19,256)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,082,609</b>
City Clerk's Office (Schedule D-3)						
Salaries and wages	\$ 921,903	\$ -	\$ -	\$ -	\$ -	\$ 921,903
Fringe benefits	\$ 553,580	-	-	-	-	553,580
Professional services	\$ 500,012	-	-	-	-	500,012
Repair and maintenance	\$ 173,426	-	-	-	-	173,426
Communication	\$ 4,842	-	-	-	-	4,842
Building and equipment rentals	\$ 43,485	-	-	-	-	43,485
Advertising	\$ 7,892	-	(7,892)	-	-	-
Dues and subscriptions	\$ 4,066	-	-	-	-	4,066
Printing and binding	\$ 1,070	-	-	-	-	1,070
Transportation	\$ 3,451	-	-	-	-	3,451
Materials and supplies	\$ 21,466	-	-	-	-	21,466
<b>City Clerk Department Total</b>	<b>\$ 2,235,191</b>	<b>\$ -</b>	<b>\$ (7,892)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,227,300</b>

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

Schedule F-7  
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
<b>City Manager's Office (Schedule D-4)</b>						
Salaries and wages	\$ 4,385,195	\$ (1,868,241)	\$ -	\$ -	\$ -	\$ 2,516,954
Fringe benefits	\$ 2,628,791	\$ (1,007,357)	-	-	-	1,621,435
Professional services	\$ 748,531	\$ (345,634)	-	-	-	402,897
Government agencies	\$ 399	\$ -	(399)	-	-	-
Repair and maintenance	\$ 558,439	\$ (406,169)	-	-	-	152,270
Communication	\$ 30,816	\$ (13,106)	-	-	-	17,710
Building and equipment rentals	\$ 18,361	\$ -	-	-	-	18,361
Advertising	\$ 18	\$ (18)	(18)	-	-	(18)
Rentals and leases	\$ 8,903	\$ (2,903)	-	-	-	6,001
Dues and subscriptions	\$ 8,748	\$ (6,580)	-	-	-	2,168
Printing and binding	\$ 23,745	\$ (22,237)	-	-	-	1,508
Transportation	\$ 88,468	\$ (12,818)	-	-	-	75,650
Materials and supplies	\$ 181,100	\$ (23,533)	-	-	-	157,567
Utilities	\$ 75,061	\$ -	-	-	-	75,061
Machinery and equipment	\$ 37,039	\$ -	(37,039)	-	-	-
<b>City Manager's Office Total</b>	<b>\$ 8,793,614</b>	<b>\$ (3,708,595)</b>	<b>\$ (37,456)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,047,563</b>
<b>Finance Department (Schedule D-5)</b>						
Salaries and wages	\$ 3,392,611	\$ (726,745)	\$ -	\$ -	\$ -	\$ 2,665,866
Fringe benefits	\$ 2,188,379	\$ (420,753)	-	-	-	1,767,626
Professional services	\$ 582,406	\$ (434,487)	-	-	-	147,919
Repair and maintenance	\$ 767,187	\$ (548,271)	-	-	-	218,916
Communication	\$ 13,198	\$ (12,739)	-	-	-	459
Rentals and leases	\$ 10,273	\$ (3,246)	-	-	-	7,027
Dues and subscriptions	\$ 6,310	\$ (2,565)	-	-	-	3,745
Printing and binding	\$ 24,040	\$ (3,678)	-	-	-	20,362
Transportation	\$ 25,105	\$ (19,183)	-	-	-	5,922
Materials and supplies	\$ 95,716	\$ (47,018)	-	-	-	48,698
<b>Finance Department Total</b>	<b>\$ 7,105,225</b>	<b>\$ (2,218,685)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,886,540</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)	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
			Direct Exclusions C			
<b>Human Resources Department (Schedule D-6)</b>						
Salaries and wages	\$ 1,018,142	\$ -	\$ -	\$ -	\$ -	\$ 1,018,142
Fringe benefits	\$ 482,537	-	-	-	-	482,537
Professional services	\$ 221,572	-	-	-	-	221,572
Repair and maintenance	\$ 268,910	-	-	-	-	268,910
Communication	\$ 3,326	-	-	-	-	3,326
Advertising	\$ 5,471	-	(5,471)	-	-	-
Rentals and leases	\$ 4,715	-	-	-	-	4,715
Dues and subscriptions	\$ 13,100	-	-	-	-	13,100
Printing and binding	\$ 5,714	-	-	-	-	5,714
Transportation	\$ 5,471	-	-	-	-	5,471
Materials and supplies	\$ 23,934	-	-	-	-	23,934
<b>Human Resources Department Total</b>	<b>\$ 2,052,892</b>	<b>\$ -</b>	<b>\$ (5,471)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,047,421</b>

**Information Technology Department (Schedule D-7)**

Refer to IT Mission Statement for explanation of zero allocation.

Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe benefits	\$ -	-	-	-	-	-
Professional services	\$ -	-	-	-	-	-
Government agencies	\$ -	-	-	-	-	-
Community agencies	\$ -	-	-	-	-	-
Repair and maintenance	\$ -	-	-	-	-	-
Communication	\$ -	-	-	-	-	-
Building and equipment rentals	\$ -	-	-	-	-	-
Advertising	\$ -	-	-	-	-	-
Rentals and leases	\$ -	-	-	-	-	-
Housing assistance payments	\$ -	-	-	-	-	-
Insurance	\$ -	-	-	-	-	-
Dues and subscriptions	\$ -	-	-	-	-	-
Printing and binding	\$ -	-	-	-	-	-
Transportation	\$ -	-	-	-	-	-
Materials and supplies	\$ -	-	-	-	-	-
Utilities	\$ -	-	-	-	-	-
Indirect costs	\$ -	-	-	-	-	-
Interest payment	\$ -	-	-	-	-	-
Machinery and equipment	\$ -	-	-	-	-	-
Property acquisition and improvements	\$ -	-	-	-	-	-
Principal payment	\$ -	-	-	-	-	-
Other costs	\$ -	-	-	-	-	-
Loans	\$ -	-	-	-	-	-
Transfers out	\$ -	-	-	-	-	-
<b>Information Technology Department Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(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
Mayor and Council (Schedule D-8)						
Salaries and wages	\$ 1,979,548	\$ -	\$ -	\$ -	\$ -	\$ 1,979,548
Fringe benefits	\$ 971,574	-	-	-	-	971,574
Professional services	\$ 79,904	-	-	-	-	79,904
Repair and maintenance	\$ 240,161	-	-	-	-	240,161
Communication	\$ 5,923	-	-	-	-	5,923
Building and equipment rentals	\$ 3,357	-	-	-	-	3,357
Dues and subscriptions	\$ 6,926	-	-	-	-	6,926
Printing and binding	\$ 425	-	-	-	-	425
Transportation	\$ 997	-	-	-	-	997
Materials and supplies	\$ 45,892	-	-	-	-	45,892
<b>Mayor and Council Total</b>	<b>\$ 3,334,707</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,334,707</b>
Non-Departmental Miscellaneous Costs (Schedule D-9)						
Salaries and wages	\$ 75,426	\$ -	\$ -	\$ -	\$ -	\$ 75,426
Fringe benefits	\$ 527,144	-	-	-	-	527,144
Professional services	\$ 970,332	-	-	-	-	970,332
Government agencies	\$ -	-	-	-	-	-
Community agencies	\$ 80,418	-	(80,418)	-	-	-
Insurance	\$ 1,087,302	-	-	-	-	1,087,302
Dues and subscriptions	\$ 66,394	-	-	-	-	66,394
Printing and binding	\$ 209	-	-	-	-	209
Utilities	\$ 83,707	-	-	-	-	83,707
Interest payment	\$ 29,575	-	(29,575)	-	-	-
Transfers out	\$ 946,163	-	-	-	-	946,163
<b>Non-Departmental Miscellaneous Costs Total</b>	<b>\$ 3,866,670</b>	<b>\$ -</b>	<b>\$ (109,993)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,756,677</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	\$ 414,256	\$ -	\$ -	\$ -	\$ -	\$ 414,256
Fringe benefits	\$ 240,885	-	-	-	-	240,885
Professional services	\$ 67,357	-	-	-	-	67,357
Repair and maintenance	\$ 73,195	-	-	-	-	73,195
Communication	\$ 888	-	-	-	-	888
Building and equipment rentals	\$ 250	-	-	-	-	250
Rentals and leases	\$ 969	-	-	-	-	969
Dues and subscriptions	\$ 381	-	-	-	-	381
Transportation	\$ 8,601	-	-	-	-	8,601
Materials and supplies	\$ 8,475	-	-	-	-	8,475
<b>Police Review Commission Total</b>	<b>\$ 815,258</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 815,258</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 Accountability. 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)	\$ 7,893	\$ 16,028	\$ 607	\$ 113,774
Payroll Audit (Schedule E-3)	17,839	7,108	976	152,608
City Clerk's Service Costs (Schedule E-4)	142,770	-	-	90,428
Management Service Costs (Schedule E-5)	47,470	18,914	2,596	406,089
Budget and Fiscal Management (Schedule E-6)	13,673	5,448	748	116,965
Purchasing (Schedule E-7)	20,427	41,965	-	94,477
Treasury Service Costs (Schedule E-8)	3,729	4,505	-	16,313
Accounting (Schedule E-9)	23,612	9,408	1,291	201,998
Accounts Payable (Schedule E-10)	5,858	11,896	418	83,931
Counter Service Costs (Schedule E-12)	13,593	5,416	743	116,284
Billing Service Costs (Schedule E-13)	63,521	-	-	16,610
Human Resources Costs (Schedule E-14)	26,207	10,442	1,433	224,193
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	48,085	19,159	2,630	411,356
Police Accountability (Schedule E-18)	-	-	-	-
Building Use Allowance (Schedule E-19)	11,418	20,553	381	347,495
Equipment Use Allowance (Schedule E-20)	25,897	584	195	760,357
<b>Total indirect costs</b>	<b>\$ 471,992</b>	<b>\$ 171,426</b>	<b>\$ 12,018</b>	<b>\$ 3,152,878</b>
Direct salaries and wages (Schedule D-12)	\$ 1,881,341	\$ 682,035	\$ 106,495	\$ 26,059,377
Indirect cost rate, FY 2022	25%	25%	11%	12%

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)	\$ 194,643	\$ 30,599	\$ 69,698	\$ 40,677
Payroll Audit (Schedule E-3)	224,244	117,069	108,847	103,551
City Clerk's Service Costs (Schedule E-4)	659,503	28,509	338,772	108,692
Management Service Costs (Schedule E-5)	596,710	311,520	289,640	275,547
Budget and Fiscal Management (Schedule E-6)	171,869	89,726	83,424	79,365
Purchasing (Schedule E-7)	215,820	89,703	210,269	36,747
Treasury Service Costs (Schedule E-8)	110,772	466	794,204	460,644
Accounting (Schedule E-9)	296,816	154,957	144,073	137,063
Accounts Payable (Schedule E-10)	102,463	22,238	51,710	121,353
Counter Service Costs (Schedule E-12)	170,869	89,204	82,939	78,903
Billing Service Costs (Schedule E-13)	8,041	-	50,013	77,649
Human Resources Costs (Schedule E-14)	329,430	171,983	159,904	152,123
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	604,449	315,561	293,396	279,121
Police Accountability (Schedule E-18)	-	-	-	-
Building Use Allowance (Schedule E-19)	482,230	1,236,976	608,973	153,766
Equipment Use Allowance (Schedule E-20)	166,870	218,469	156,745	24,923
<b>Total indirect costs</b>	<b>\$ 4,334,729</b>	<b>\$ 2,876,980</b>	<b>\$ 3,442,607</b>	<b>\$ 2,130,124</b>
Direct salaries and wages (Schedule D-12)	\$ 15,053,566	\$ 5,367,500	\$ 10,958,536	\$ 9,063,892
Indirect cost rate, FY 2022	29%	54%	31%	24%

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)	\$ 511,438	\$ 205,692	\$ 11,414	\$ 5,221
Payroll Audit (Schedule E-3)	286,402	329,608	22,996	15,331
City Clerk's Service Costs (Schedule E-4)	51,673	431,870	38,755	-
Management Service Costs (Schedule E-5)	762,113	877,078	61,192	40,794
Budget and Fiscal Management (Schedule E-6)	219,509	252,622	17,625	11,750
Purchasing (Schedule E-7)	60,283	310,519	8,326	13,211
Treasury Service Costs (Schedule E-8)	132,057	25,012	5,748	155
Accounting (Schedule E-9)	379,091	436,278	30,438	20,292
Accounts Payable (Schedule E-10)	30,189	150,526	8,429	3,886
Counter Service Costs (Schedule E-12)	218,232	251,152	17,522	11,682
Billing Service Costs (Schedule E-13)	942	12,957	-	-
Human Resources Costs (Schedule E-14)	420,745	484,216	33,782	22,522
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	771,997	888,454	61,985	41,323
Police Accountability (Schedule E-18)	815,258	-	-	-
Building Use Allowance (Schedule E-19)	437,699	449,498	5,709	25,881
Equipment Use Allowance (Schedule E-20)	213,406	374,045	-	3,700
<b>Total indirect costs</b>	<b>\$ 5,311,034</b>	<b>\$ 5,479,527</b>	<b>\$ 323,921</b>	<b>\$ 215,748</b>
Direct salaries and wages (Schedule D-12)	\$ 38,145,670	\$ 27,051,990	\$ 2,416,358	\$ 1,324,857
Indirect cost rate, FY 2022	14%	20%	13%	16%

Schedule G  
Indirect Cost Rate Proposal  
Federal Plan

Indirect Costs Categories	Mayor and Council	Total
General Audit (Schedule E-2)	\$ 6,557	\$ 1,214,241
Payroll Audit (Schedule E-3)	7,108	1,393,687
City Clerk's Service Costs (Schedule E-4)	-	1,890,972
Management Service Costs (Schedule E-5)	18,914	3,708,577
Budget and Fiscal Management (Schedule E-6)	5,448	1,068,172
Purchasing (Schedule E-7)	8,437	1,110,184
Treasury Service Costs (Schedule E-8)	-	1,553,605
Accounting (Schedule E-9)	9,408	1,844,725
Accounts Payable (Schedule E-10)	4,902	597,799
Counter Service Costs (Schedule E-12)	5,416	1,061,955
Billing Service Costs (Schedule E-13)	-	229,733
Human Resources Costs (Schedule E-14)	10,442	2,047,422
Information Technology Costs (Schedule E-15)	-	-
311 Call Center (Schedule E-16)	-	-
Miscellaneous Costs (Schedule E-17)	19,159	3,756,675
Police Accountability (Schedule E-18)	-	815,258
Building Use Allowance (Schedule E-19)	25,501	3,806,080
Equipment Use Allowance (Schedule E-20)	1,947	1,947,138
Total indirect costs	\$ 123,239	\$ 28,046,223
Direct salaries and wages (Schedule D-12)	\$ 1,979,548	\$ 140,091,164
Indirect cost rate, FY 2022	6%	20%



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

Indirect Costs Categories	Allocation Base	Department Total	Neighborhood Services	Animal Care
General Audit (Schedule E-2)	Total expenditures	\$ 7,893	\$ 3,969	\$ 3,924
Payroll Audit (Schedule E-3)	Number of authorized employees	17,839	5,097	12,742
City Clerk's Service Costs (Schedule E-4)	Total expenditures	142,770	71,788	70,982
Management Service Costs (Schedule E-5)	Total expenditures	47,470	23,869	23,601
Budget and Fiscal Management (Schedule E-6)	Total expenditures	13,673	6,875	6,798
Purchasing (Schedule E-7)	Total expenditures	20,427	10,271	10,156
Treasury Service Costs (Schedule E-8)	Total expenditures	3,729	1,875	1,854
Accounting (Schedule E-9)	Total expenditures	23,612	11,873	11,739
Accounts Payable (Schedule E-10)	Total expenditures	5,858	2,946	2,912
Counter Service Costs (Schedule E-12)	Total expenditures	13,593	6,835	6,758
Billing Service Costs (Schedule E-13)	Total expenditures	63,521	31,940	31,581
Human Resources Costs (Schedule E-14)	Number of authorized employees	26,207	7,488	18,719
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	48,085	24,178	23,907
Police Accountability (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	11,418	5,741	5,677
Equipment Use Allowance (Schedule E-20)	Total expenditures	25,897	13,022	12,875
Total indirect costs		\$ 471,992	\$ 227,765	\$ 244,227
Direct salaries and wages (Schedule D-12)		\$ 1,881,341	\$ 964,566	\$ 916,775
Indirect cost rate, FY 2022		25%	24%	27%

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	\$ 16,028	\$ 9,157	\$ 6,871
Payroll Audit (Schedule E-3)	Number of authorized employees	7,108	4,533	2,575
City Clerk's Service Costs (Schedule E-4)	Total expenditures	-	-	-
Management Service Costs (Schedule E-5)	Total expenditures	18,914	10,806	8,108
Budget and Fiscal Management (Schedule E-6)	Total expenditures	5,448	3,112	2,336
Purchasing (Schedule E-7)	Total expenditures	41,965	23,975	17,990
Treasury Service Costs (Schedule E-8)	Total expenditures	4,505	2,574	1,931
Accounting (Schedule E-9)	Total expenditures	9,408	5,375	4,033
Accounts Payable (Schedule E-10)	Total expenditures	11,896	6,796	5,100
Counter Service Costs (Schedule E-12)	Total expenditures	5,416	3,094	2,322
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	10,442	6,660	3,782
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	19,159	10,946	8,213
Police Accountability (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	20,553	11,742	8,811
Equipment Use Allowance (Schedule E-20)	Total expenditures	584	334	250
Total indirect costs		\$ 171,426	\$ 99,104	\$ 72,322
Direct salaries and wages (Schedule D-12)		\$ 682,035	\$ 434,738	\$ 247,296
Indirect cost rate, FY 2022		25%	23%	29%

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	\$ 607	\$ 607
Payroll Audit (Schedule E-3)	Number of authorized employees	976	976
City Clerk's Service Costs (Schedule E-4)	Total expenditures	-	-
Management Service Costs (Schedule E-5)	Total expenditures	2,596	2,596
Budget and Fiscal Management (Schedule E-6)	Total expenditures	748	748
Purchasing (Schedule E-7)	Total expenditures	-	-
Treasury Service Costs (Schedule E-8)	Total expenditures	-	-
Accounting (Schedule E-9)	Total expenditures	1,291	1,291
Accounts Payable (Schedule E-10)	Total expenditures	418	418
Counter Service Costs (Schedule E-12)	Total expenditures	743	743
Billing Service Costs (Schedule E-13)	Total expenditures	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	1,433	1,433
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	2,630	2,630
Police Accountability (Schedule E-18)	Total expenditures	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	381	381
Equipment Use Allowance (Schedule E-20)	Total expenditures	195	195
Total indirect costs		\$ 12,018	\$ 12,018
Direct salaries and wages (Schedule D-12)		\$ 106,495	\$ 106,495
Indirect cost rate, FY 2022		11%	11%

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

Indirect Costs Categories	Allocation Base	Department Total	Fire Operation
General Audit (Schedule E-2)	Total expenditures	\$ 113,774	\$ 69,895
Payroll Audit (Schedule E-3)	Number of authorized employees	152,608	89,662
City Clerk's Service Costs (Schedule E-4)	Total expenditures	90,428	55,553
Management Service Costs (Schedule E-5)	Total expenditures	406,089	249,474
Budget and Fiscal Management (Schedule E-6)	Total expenditures	116,965	71,855
Purchasing (Schedule E-7)	Total expenditures	94,477	58,040
Treasury Service Costs (Schedule E-8)	Total expenditures	16,313	10,022
Accounting (Schedule E-9)	Total expenditures	201,998	124,094
Accounts Payable (Schedule E-10)	Total expenditures	83,931	51,562
Counter Service Costs (Schedule E-12)	Total expenditures	116,284	71,437
Billing Service Costs (Schedule E-13)	Total expenditures	16,610	10,204
Human Resources Costs (Schedule E-14)	Number of authorized employees	224,193	131,720
Miscellaneous Costs (Schedule E-17)	Total expenditures	411,356	252,710
Building Use Allowance (Schedule E-19)	Total expenditures	347,495	213,478
Equipment Use Allowance (Schedule E-20)	Total expenditures	760,357	467,113
Total indirect costs		\$ 3,152,878	\$ 1,926,818
Direct salaries and wages (Schedule D-12)		\$ 26,059,377	\$ 16,270,661
Indirect cost rate, FY 2022		12%	12%

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	\$ 5,986	37,893
Payroll Audit (Schedule E-3)	Number of authorized employees	6,442	56,505
City Clerk's Service Costs (Schedule E-4)	Total expenditures	4,758	30,117
Management Service Costs (Schedule E-5)	Total expenditures	21,366	135,249
Budget and Fiscal Management (Schedule E-6)	Total expenditures	6,154	38,956
Purchasing (Schedule E-7)	Total expenditures	4,971	31,466
Treasury Service Costs (Schedule E-8)	Total expenditures	858	5,433
Accounting (Schedule E-9)	Total expenditures	10,628	67,276
Accounts Payable (Schedule E-10)	Total expenditures	4,416	27,954
Counter Service Costs (Schedule E-12)	Total expenditures	6,118	38,729
Billing Service Costs (Schedule E-13)	Total expenditures	874	5,532
Human Resources Costs (Schedule E-14)	Number of authorized employees	9,463	83,010
Miscellaneous Costs (Schedule E-17)	Total expenditures	21,643	137,004
Building Use Allowance (Schedule E-19)	Total expenditures	18,283	115,734
Equipment Use Allowance (Schedule E-20)	Total expenditures	40,005	253,240
Total indirect costs		\$ 161,963	\$ 1,064,097
Direct salaries and wages (Schedule D-12)		\$ 1,288,254	\$ 8,500,463
Indirect cost rate, FY 2022		13%	13%

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	\$ 194,643	\$ 28,021	\$ 13,354
Payroll Audit (Schedule E-3)	Number of authorized employees	224,244	2,208	18,697
City Clerk's Service Costs (Schedule E-4)	Total expenditures	659,503	94,944	45,247
Management Service Costs (Schedule E-5)	Total expenditures	596,710	85,904	40,938
Budget and Fiscal Management (Schedule E-6)	Total expenditures	171,869	24,743	11,791
Purchasing (Schedule E-7)	Total expenditures	215,820	31,070	14,807
Treasury Service Costs (Schedule E-8)	Total expenditures	110,772	15,947	7,600
Accounting (Schedule E-9)	Total expenditures	296,816	42,731	20,364
Accounts Payable (Schedule E-10)	Total expenditures	102,463	14,751	7,030
Counter Service Costs (Schedule E-12)	Total expenditures	170,869	24,599	11,723
Billing Service Costs (Schedule E-13)	Total expenditures	8,041	1,158	552
Human Resources Costs (Schedule E-14)	Number of authorized employees	329,430	3,244	27,467
Miscellaneous Costs (Schedule E-17)	Total expenditures	604,449	87,018	41,469
Building Use Allowance (Schedule E-19)	Total expenditures	482,230	69,423	33,084
Equipment Use Allowance (Schedule E-20)	Total expenditures	166,870	24,023	11,448
Total indirect costs		\$ 4,334,729	\$ 549,784	\$ 305,570
Direct salaries and wages (Schedule D-12)		\$ 15,053,566	\$ 1,873,632	\$ 1,089,676
Indirect cost rate, FY 2022		29%	29%	28%

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	101,773	51,495	6,859
Payroll Audit (Schedule E-3)	Number of authorized employees	119,205	84,135	7,169
City Clerk's Service Costs (Schedule E-4)	Total expenditures	344,833	174,480	23,239
Management Service Costs (Schedule E-5)	Total expenditures	312,000	157,867	21,026
Budget and Fiscal Management (Schedule E-6)	Total expenditures	89,865	45,470	6,056
Purchasing (Schedule E-7)	Total expenditures	112,845	57,098	7,605
Treasury Service Costs (Schedule E-8)	Total expenditures	57,919	29,306	3,903
Accounting (Schedule E-9)	Total expenditures	155,196	78,526	10,459
Accounts Payable (Schedule E-10)	Total expenditures	53,575	27,108	3,611
Counter Service Costs (Schedule E-12)	Total expenditures	89,342	45,205	6,021
Billing Service Costs (Schedule E-13)	Total expenditures	4,204	2,127	283
Human Resources Costs (Schedule E-14)	Number of authorized employees	175,120	123,599	10,532
Miscellaneous Costs (Schedule E-17)	Total expenditures	316,047	159,914	21,299
Building Use Allowance (Schedule E-19)	Total expenditures	252,143	127,580	16,992
Equipment Use Allowance (Schedule E-20)	Total expenditures	87,251	44,147	5,880
Total indirect costs		\$ 2,271,317	\$ 1,208,058	\$ 150,934
Direct salaries and wages (Schedule D-12)		\$ 7,091,940	\$ 3,566,476	\$ 614,825
Indirect cost rate, FY 2022		32%	34%	25%

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	128,737
Payroll Audit (Schedule E-3)	Number of authorized employees	52,304
City Clerk's Service Costs (Schedule E-4)	Total expenditures	436,197
Management Service Costs (Schedule E-5)	Total expenditures	394,666
Budget and Fiscal Management (Schedule E-6)	Total expenditures	113,675
Purchasing (Schedule E-7)	Total expenditures	142,744
Treasury Service Costs (Schedule E-8)	Total expenditures	73,265
Accounting (Schedule E-9)	Total expenditures	196,315
Accounts Payable (Schedule E-10)	Total expenditures	67,769
Counter Service Costs (Schedule E-12)	Total expenditures	113,013
Billing Service Costs (Schedule E-13)	Total expenditures	5,318
Human Resources Costs (Schedule E-14)	Number of authorized employees	76,839
Miscellaneous Costs (Schedule E-17)	Total expenditures	399,784
Building Use Allowance (Schedule E-19)	Total expenditures	318,948
Equipment Use Allowance (Schedule E-20)	Total expenditures	110,368
Total indirect costs		\$ 2,629,943
Direct salaries and wages (Schedule D-12)		\$ 817,016
Indirect cost rate, FY 2022		322%



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	\$ 30,599	\$ 3,791	\$ 5,599
Payroll Audit (Schedule E-3)	Number of authorized employees	117,069	6,108	10,180
City Clerk's Service Costs (Schedule E-4)	Total expenditures	28,509	3,532	5,216
Management Service Costs (Schedule E-5)	Total expenditures	311,520	38,596	57,001
Budget and Fiscal Management (Schedule E-6)	Total expenditures	89,726	11,117	16,418
Purchasing (Schedule E-7)	Total expenditures	89,703	11,114	16,413
Treasury Service Costs (Schedule E-8)	Total expenditures	466	58	85
Accounting (Schedule E-9)	Total expenditures	154,957	19,198	28,353
Accounts Payable (Schedule E-10)	Total expenditures	22,238	2,755	4,069
Counter Service Costs (Schedule E-12)	Total expenditures	89,204	11,052	16,322
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	171,983	8,973	14,955
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	315,561	39,096	57,740
Police Accountability (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	1,236,976	153,255	226,336
Equipment Use Allowance (Schedule E-20)	Total expenditures	218,469	27,067	39,974
Total indirect costs		\$ 2,876,980	\$ 335,713	\$ 498,663
Direct salaries and wages (Schedule D-12)		\$ 5,367,500	\$ 197,039	\$ 560,423
Indirect cost rate, FY 2022		54%	170%	89%

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	12,609	8,600	7,836
Payroll Audit (Schedule E-3)	Number of authorized employees	84,493	16,288	90,296
City Clerk's Service Costs (Schedule E-4)	Total expenditures	11,748	8,012	7,301
Management Service Costs (Schedule E-5)	Total expenditures	128,372	87,551	79,777
Budget and Fiscal Management (Schedule E-6)	Total expenditures	36,975	25,217	22,978
Purchasing (Schedule E-7)	Total expenditures	36,965	25,211	22,972
Treasury Service Costs (Schedule E-8)	Total expenditures	192	131	119
Accounting (Schedule E-9)	Total expenditures	63,855	43,550	39,683
Accounts Payable (Schedule E-10)	Total expenditures	9,164	6,250	5,695
Counter Service Costs (Schedule E-12)	Total expenditures	36,760	25,070	22,844
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	124,127	23,928	132,651
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	130,038	88,687	80,812
Police Accountability (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	509,738	347,647	316,777
Equipment Use Allowance (Schedule E-20)	Total expenditures	90,028	61,400	55,948
Total indirect costs		\$ 1,275,063	\$ 767,542	\$ 885,690
Direct salaries and wages (Schedule D-12)		\$ 2,468,208	\$ 575,813	\$ 1,566,018
Indirect cost rate, FY 2022		52%	133%	57%

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	\$ 69,698	\$ 30,418
Payroll Audit (Schedule E-3)	Number of authorized employees	108,847	64,104
City Clerk's Service Costs (Schedule E-4)	Total expenditures	338,772	147,849
Management Service Costs (Schedule E-5)	Total expenditures	289,640	126,407
Budget and Fiscal Management (Schedule E-6)	Total expenditures	83,424	36,408
Purchasing (Schedule E-7)	Total expenditures	210,269	91,767
Treasury Service Costs (Schedule E-8)	Total expenditures	794,204	346,612
Accounting (Schedule E-9)	Total expenditures	144,073	62,877
Accounts Payable (Schedule E-10)	Total expenditures	51,710	22,568
Counter Service Costs (Schedule E-12)	Total expenditures	82,939	36,197
Billing Service Costs (Schedule E-13)	Total expenditures	50,013	21,827
Human Resources Costs (Schedule E-14)	Number of authorized employees	159,904	94,174
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	293,396	128,046
Police Accountability (Schedule E-18)	Total expenditures	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	608,973	265,772
Equipment Use Allowance (Schedule E-20)	Total expenditures	156,745	68,408
Total indirect costs		\$ 3,442,607	\$ 1,543,433
Direct salaries and wages (Schedule D-12)		\$ 10,958,536	\$ 4,959,794
Indirect cost rate, FY 2022		31%	31%

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	\$ 27,173	12,107
Payroll Audit (Schedule E-3)	Number of authorized employees	27,370	17,372
City Clerk's Service Costs (Schedule E-4)	Total expenditures	132,077	58,846
Management Service Costs (Schedule E-5)	Total expenditures	112,922	50,311
Budget and Fiscal Management (Schedule E-6)	Total expenditures	32,525	14,491
Purchasing (Schedule E-7)	Total expenditures	81,978	36,524
Treasury Service Costs (Schedule E-8)	Total expenditures	309,636	137,956
Accounting (Schedule E-9)	Total expenditures	56,170	25,026
Accounts Payable (Schedule E-10)	Total expenditures	20,160	8,982
Counter Service Costs (Schedule E-12)	Total expenditures	32,335	14,407
Billing Service Costs (Schedule E-13)	Total expenditures	19,499	8,687
Human Resources Costs (Schedule E-14)	Number of authorized employees	40,209	25,521
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	114,386	50,964
Police Accountability (Schedule E-18)	Total expenditures	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	237,420	105,781
Equipment Use Allowance (Schedule E-20)	Total expenditures	61,110	27,227
Total indirect costs		\$ 1,304,970	\$ 594,203
Direct salaries and wages (Schedule D-12)		\$ 4,496,979	\$ 1,501,762
Indirect cost rate, FY 2022		29%	40%

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	\$ 40,677	\$ 5,628	\$ 27,854
Payroll Audit (Schedule E-3)	Number of authorized employees	103,551	16,972	68,870
City Clerk's Service Costs (Schedule E-4)	Total expenditures	108,692	15,039	74,428
Management Service Costs (Schedule E-5)	Total expenditures	275,547	38,127	188,684
Budget and Fiscal Management (Schedule E-6)	Total expenditures	79,365	10,982	54,346
Purchasing (Schedule E-7)	Total expenditures	36,747	5,085	25,163
Treasury Service Costs (Schedule E-8)	Total expenditures	460,644	63,738	315,431
Accounting (Schedule E-9)	Total expenditures	137,063	18,965	93,855
Accounts Payable (Schedule E-10)	Total expenditures	121,353	16,791	83,098
Counter Service Costs (Schedule E-12)	Total expenditures	78,903	10,918	54,030
Billing Service Costs (Schedule E-13)	Total expenditures	77,649	10,744	53,171
Human Resources Costs (Schedule E-14)	Number of authorized employees	152,123	24,932	101,174
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	279,121	38,621	191,131
Police Accountability (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	153,766	21,276	105,293
Equipment Use Allowance (Schedule E-20)	Total expenditures	24,923	3,449	17,066
Total indirect costs		<u>\$ 2,130,124</u>	<u>\$ 301,267</u>	<u>\$ 1,453,594</u>
Direct salaries and wages (Schedule D-12)		\$ 9,063,892	\$ 576,824	\$ 2,634,954
Indirect cost rate, FY 2022		24%	52%	55%

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	7,195	47,118	8,385
Payroll Audit (Schedule E-3)	Number of authorized employees	17,709	106,503	24,596
City Clerk's Service Costs (Schedule E-4)	Total expenditures	19,225	125,902	22,406
Management Service Costs (Schedule E-5)	Total expenditures	48,736	319,176	56,802
Budget and Fiscal Management (Schedule E-6)	Total expenditures	14,037	91,931	16,361
Purchasing (Schedule E-7)	Total expenditures	6,499	42,565	7,575
Treasury Service Costs (Schedule E-8)	Total expenditures	81,475	533,580	94,958
Accounting (Schedule E-9)	Total expenditures	24,243	158,765	28,255
Accounts Payable (Schedule E-10)	Total expenditures	21,464	140,567	25,016
Counter Service Costs (Schedule E-12)	Total expenditures	13,956	91,396	16,265
Billing Service Costs (Schedule E-13)	Total expenditures	13,734	89,944	16,007
Human Resources Costs (Schedule E-14)	Number of authorized employees	26,016	156,459	36,134
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	49,369	323,316	57,539
Police Accountability (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	27,197	178,113	31,698
Equipment Use Allowance (Schedule E-20)	Total expenditures	4,408	28,869	5,138
Total indirect costs		\$ 375,262	\$ 2,434,202	\$ 447,135
Direct salaries and wages (Schedule D-12)		\$ 803,375	\$ 4,252,762	\$ 795,978
Indirect cost rate, FY 2022		47%	57%	56%

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	\$ 511,438	\$ 69,011
Payroll Audit (Schedule E-3)	Number of authorized employees	286,402	11,582
City Clerk's Service Costs (Schedule E-4)	Total expenditures	51,673	6,973
Management Service Costs (Schedule E-5)	Total expenditures	762,113	102,836
Budget and Fiscal Management (Schedule E-6)	Total expenditures	219,509	29,620
Purchasing (Schedule E-7)	Total expenditures	60,283	8,134
Treasury Service Costs (Schedule E-8)	Total expenditures	132,057	17,819
Accounting (Schedule E-9)	Total expenditures	379,091	51,153
Accounts Payable (Schedule E-10)	Total expenditures	30,189	4,074
Counter Service Costs (Schedule E-12)	Total expenditures	218,232	29,447
Billing Service Costs (Schedule E-13)	Total expenditures	942	127
Human Resources Costs (Schedule E-14)	Number of authorized employees	420,745	17,015
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	771,997	104,170
Police Accountability (Schedule E-18)	Total expenditures	815,258	110,007
Building Use Allowance (Schedule E-19)	Total expenditures	437,699	59,061
Equipment Use Allowance (Schedule E-20)	Total expenditures	213,406	28,796
Total indirect costs		\$ 5,311,034	\$ 649,826
Direct salaries and wages (Schedule D-12)		\$ 38,145,670	\$ 6,269,862
Indirect cost rate, FY 2022		14%	10%

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	\$ 294,189	120,662
Payroll Audit (Schedule E-3)	Number of authorized employees	176,895	67,389
City Clerk's Service Costs (Schedule E-4)	Total expenditures	29,723	12,191
Management Service Costs (Schedule E-5)	Total expenditures	438,383	179,802
Budget and Fiscal Management (Schedule E-6)	Total expenditures	126,266	51,788
Purchasing (Schedule E-7)	Total expenditures	34,676	14,222
Treasury Service Costs (Schedule E-8)	Total expenditures	75,962	31,156
Accounting (Schedule E-9)	Total expenditures	218,061	89,437
Accounts Payable (Schedule E-10)	Total expenditures	17,365	7,122
Counter Service Costs (Schedule E-12)	Total expenditures	125,531	51,487
Billing Service Costs (Schedule E-13)	Total expenditures	542	222
Human Resources Costs (Schedule E-14)	Number of authorized employees	259,872	98,999
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	444,068	182,134
Police Accountability (Schedule E-18)	Total expenditures	468,953	192,341
Building Use Allowance (Schedule E-19)	Total expenditures	251,773	103,265
Equipment Use Allowance (Schedule E-20)	Total expenditures	122,755	50,348
Total indirect costs		\$ 3,085,016	\$ 1,252,565
Direct salaries and wages (Schedule D-12)		\$ 21,523,363	\$ 8,504,579
Indirect cost rate, FY 2022		14%	15%



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	27,576
Payroll Audit (Schedule E-3)	Number of authorized employees	30,536
City Clerk's Service Costs (Schedule E-4)	Total expenditures	2,786
Management Service Costs (Schedule E-5)	Total expenditures	41,092
Budget and Fiscal Management (Schedule E-6)	Total expenditures	11,836
Purchasing (Schedule E-7)	Total expenditures	3,250
Treasury Service Costs (Schedule E-8)	Total expenditures	7,120
Accounting (Schedule E-9)	Total expenditures	20,440
Accounts Payable (Schedule E-10)	Total expenditures	1,628
Counter Service Costs (Schedule E-12)	Total expenditures	11,767
Billing Service Costs (Schedule E-13)	Total expenditures	51
Human Resources Costs (Schedule E-14)	Number of authorized employees	44,859
Information Technology Costs (Schedule E-15)	Total expenditures	-
311 Call Center (Schedule E-16)	Total expenditures	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	41,625
Police Accountability (Schedule E-18)	Total expenditures	43,957
Building Use Allowance (Schedule E-19)	Total expenditures	23,600
Equipment Use Allowance (Schedule E-20)	Total expenditures	11,506
Total indirect costs		<u>\$ 323,628</u>
Direct salaries and wages (Schedule D-12)		<u>\$ 1,847,866</u>
Indirect cost rate, FY 2022		18%

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	\$ 205,692	\$ 37,469	\$ 30,050
Payroll Audit (Schedule E-3)	Number of authorized employees	329,608	62,778	68,271
City Clerk's Service Costs (Schedule E-4)	Total expenditures	431,870	78,671	63,093
Management Service Costs (Schedule E-5)	Total expenditures	877,078	159,771	128,134
Budget and Fiscal Management (Schedule E-6)	Total expenditures	252,622	46,018	36,906
Purchasing (Schedule E-7)	Total expenditures	310,519	56,565	45,364
Treasury Service Costs (Schedule E-8)	Total expenditures	25,012	4,556	3,654
Accounting (Schedule E-9)	Total expenditures	436,278	79,474	63,737
Accounts Payable (Schedule E-10)	Total expenditures	150,526	27,420	21,991
Counter Service Costs (Schedule E-12)	Total expenditures	251,152	45,751	36,691
Billing Service Costs (Schedule E-13)	Total expenditures	12,957	2,360	1,893
Human Resources Costs (Schedule E-14)	Number of authorized employees	484,216	92,226	100,294
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	888,454	161,843	129,796
Police Accountability (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	449,498	81,882	65,668
Equipment Use Allowance (Schedule E-20)	Total expenditures	374,045	68,137	54,645
Total indirect costs		\$ 5,479,527	\$ 1,004,922	\$ 850,188
Direct salaries and wages (Schedule D-12)		\$ 27,051,990	\$ 3,639,825	\$ 3,644,543
Indirect cost rate, FY 2022		20%	28%	23%

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	112,472	25,700	27,976
Payroll Audit (Schedule E-3)	Number of authorized employees	167,635	30,925	62,018
City Clerk's Service Costs (Schedule E-4)	Total expenditures	236,147	53,960	58,738
Management Service Costs (Schedule E-5)	Total expenditures	479,586	109,586	119,290
Budget and Fiscal Management (Schedule E-6)	Total expenditures	138,134	31,564	34,359
Purchasing (Schedule E-7)	Total expenditures	169,792	38,798	42,233
Treasury Service Costs (Schedule E-8)	Total expenditures	13,677	3,125	3,402
Accounting (Schedule E-9)	Total expenditures	238,557	54,511	59,338
Accounts Payable (Schedule E-10)	Total expenditures	82,308	18,807	20,473
Counter Service Costs (Schedule E-12)	Total expenditures	137,330	31,380	34,159
Billing Service Costs (Schedule E-13)	Total expenditures	7,085	1,619	1,762
Human Resources Costs (Schedule E-14)	Number of authorized employees	246,266	45,430	91,109
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	485,807	111,008	120,837
Police Accountability (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	245,786	56,162	61,136
Equipment Use Allowance (Schedule E-20)	Total expenditures	204,528	46,735	50,873
Total indirect costs		\$ 2,965,108	\$ 659,310	\$ 787,702
Direct salaries and wages (Schedule D-12)		\$ 10,124,093	\$ 1,221,060	\$ 2,772,257
Indirect cost rate, FY 2022		29%	54%	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	42,151
Payroll Audit (Schedule E-3)	Number of authorized employees	110,179
City Clerk's Service Costs (Schedule E-4)	Total expenditures	88,500
Management Service Costs (Schedule E-5)	Total expenditures	179,733
Budget and Fiscal Management (Schedule E-6)	Total expenditures	51,768
Purchasing (Schedule E-7)	Total expenditures	63,632
Treasury Service Costs (Schedule E-8)	Total expenditures	5,126
Accounting (Schedule E-9)	Total expenditures	89,403
Accounts Payable (Schedule E-10)	Total expenditures	30,846
Counter Service Costs (Schedule E-12)	Total expenditures	51,467
Billing Service Costs (Schedule E-13)	Total expenditures	2,655
Human Resources Costs (Schedule E-14)	Number of authorized employees	161,860
Information Technology Costs (Schedule E-15)	Total expenditures	-
311 Call Center (Schedule E-16)	Total expenditures	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	182,064
Police Accountability (Schedule E-18)	Total expenditures	-
Building Use Allowance (Schedule E-19)	Total expenditures	92,112
Equipment Use Allowance (Schedule E-20)	Total expenditures	76,650
Total indirect costs		\$ 1,228,148
Direct salaries and wages (Schedule D-12)		\$ 5,650,211
Indirect cost rate, FY 2022		22%

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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)	\$ 30,187	\$ 12,181	\$ 1,854	\$ 258,710
General Audit (Schedule E-2)	7,691	15,625	610	110,843
Payroll Audit (Schedule E-3)	16,033	6,470	985	137,409
City Clerk's Service Costs (Schedule E-4)	118,689	-	-	75,326
Management Service Costs (Schedule E-5)	42,278	17,060	2,596	362,330
Budget and Fiscal Management (Schedule E-6)	12,177	4,914	748	104,360
Purchasing (Schedule E-7)	18,540	37,968	-	85,373
Treasury Service Costs (Schedule E-8)	2,952	3,729	-	13,361
Accounting (Schedule E-9)	21,030	8,486	1,291	180,230
Accounts Payable (Schedule E-10)	5,560	11,358	418	80,165
Revenue Collection (Schedule E-11)	4,899	1,977	301	41,985
Counter Service Costs (Schedule E-12)	12,106	4,885	743	103,753
Billing Service Costs (Schedule E-13)	63,521	-	-	16,610
Human Resources Costs (Schedule E-14)	23,403	9,443	1,437	200,568
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	43,163	17,417	2,650	369,917
Police Accountability (Schedule E-18)	-	-	-	-
<b>Total indirect costs</b>	<b>\$ 422,229</b>	<b>\$ 151,513</b>	<b>\$ 13,633</b>	<b>\$ 2,140,940</b>
Direct salaries and wages (Schedule D-12)	\$ 1,654,599	\$ 656,874	\$ 100,574	\$ 22,446,066
Indirect cost rate, FY 2022	26%	23%	14%	10%



Schedule H  
Indirect Cost Rate Proposal  
Internal Plan

Indirect Costs Categories	H-5	H-6	H-7	H-8
	Health, Housing and Community Services	Library	Parks, Recreation and Waterfront	Planning and Development
Legal Service Costs (Schedule E-1)	\$ 380,519	\$ 198,600	\$ 184,566	\$ 175,563
General Audit (Schedule E-2)	189,703	29,786	67,997	39,674
Payroll Audit (Schedule E-3)	202,105	105,483	98,029	93,247
City Clerk's Service Costs (Schedule E-4)	548,069	23,693	281,634	90,302
Management Service Costs (Schedule E-5)	532,925	278,145	258,489	245,880
Budget and Fiscal Management (Schedule E-6)	153,496	80,113	74,452	70,820
Purchasing (Schedule E-7)	195,171	81,044	190,064	33,195
Treasury Service Costs (Schedule E-8)	90,420	311	648,475	376,284
Accounting (Schedule E-9)	265,087	138,354	128,577	122,305
Accounts Payable (Schedule E-10)	97,800	21,222	49,378	115,853
Revenue Collection (Schedule E-11)	61,753	32,230	29,953	28,492
Counter Service Costs (Schedule E-12)	152,603	79,647	74,018	70,408
Billing Service Costs (Schedule E-13)	8,041	-	50,013	77,649
Human Resources Costs (Schedule E-14)	295,001	153,967	143,087	136,107
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	544,084	283,969	263,902	251,029
Police Accountability (Schedule E-18)	-	-	-	-
<b>Total indirect costs</b>	<b>\$ 3,716,777</b>	<b>\$ 1,506,564</b>	<b>\$ 2,542,634</b>	<b>\$ 1,926,808</b>
Direct salaries and wages (Schedule D-12)	\$ 14,761,465	\$ 5,560,918	\$ 10,005,846	\$ 8,984,381
Indirect cost rate, FY 2022	25%	27%	25%	21%

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)	\$ 485,644	\$ 558,994	\$ 38,926	\$ 2,325,744
General Audit (Schedule E-2)	498,428	200,568	11,109	1,172,034
Payroll Audit (Schedule E-3)	257,941	296,900	20,675	1,235,277
City Clerk's Service Costs (Schedule E-4)	42,916	358,526	32,187	1,571,342
Management Service Costs (Schedule E-5)	680,156	782,885	54,516	3,257,260
Budget and Fiscal Management (Schedule E-6)	195,903	225,490	15,702	938,175
Purchasing (Schedule E-7)	54,510	280,654	7,438	983,957
Treasury Service Costs (Schedule E-8)	107,820	20,196	4,661	1,268,209
Accounting (Schedule E-9)	338,323	389,422	27,117	1,620,222
Accounts Payable (Schedule E-10)	28,814	143,769	8,070	562,407
Revenue Collection (Schedule E-11)	78,814	90,716	6,317	377,437
Counter Service Costs (Schedule E-12)	194,763	224,178	15,611	932,715
Billing Service Costs (Schedule E-13)	942	12,956	-	229,732
Human Resources Costs (Schedule E-14)	376,500	433,366	30,178	1,803,057
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	694,399	799,281	55,658	3,325,469
Police Accountability (Schedule E-18)	815,258	-	-	815,258
<b>Total indirect costs</b>	<b>\$ 4,851,131</b>	<b>\$ 4,817,901</b>	<b>\$ 328,165</b>	<b>\$ 22,418,295</b>
Direct salaries and wages (Schedule D-12)	\$ 15,162,638	\$ 25,290,755	\$ 2,377,575	\$ 107,001,691
Indirect cost rate, FY 2022	32%	19%	14%	21%

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	\$ 30,187	\$ 15,179	\$ 15,008
General Audit (Schedule E-2)	Total expenditures	7,691	3,867	3,824
Payroll Audit (Schedule E-3)	Number of authorized employees	16,033	4,581	11,452
City Clerk's Service Costs (Schedule E-4)	Total expenditures	118,689	59,679	59,010
Management Service Costs (Schedule E-5)	Total expenditures	42,278	21,258	21,020
Budget and Fiscal Management (Schedule E-6)	Total expenditures	12,177	6,123	6,054
Purchasing (Schedule E-7)	Total expenditures	18,540	9,322	9,218
Treasury Service Costs (Schedule E-8)	Total expenditures	2,952	1,484	1,468
Accounting (Schedule E-9)	Total expenditures	21,030	10,574	10,456
Accounts Payable (Schedule E-10)	Total expenditures	5,560	2,796	2,764
Revenue Collection (Schedule E-11)	Total expenditures	4,899	2,463	2,436
Counter Service Costs (Schedule E-12)	Total expenditures	12,106	6,087	6,019
Billing Service Costs (Schedule E-13)	Total expenditures	63,521	31,940	31,581
Human Resources Costs (Schedule E-14)	Number of authorized employees	23,403	6,687	16,716
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	43,163	21,703	21,460
Police Accountability (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 422,229	\$ 203,744	\$ 218,485
Direct salaries and wages (Schedule D-12)		\$ 1,881,341	\$ 964,566	\$ 916,775
Indirect cost rate, FY 2022		22%	21%	24%

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	\$ 12,181	\$ 6,959	\$ 5,222
General Audit (Schedule E-2)	Total expenditures	15,625	8,927	6,698
Payroll Audit (Schedule E-3)	Number of authorized employees	6,470	4,127	2,343
City Clerk's Service Costs (Schedule E-4)	Total expenditures	-	-	-
Management Service Costs (Schedule E-5)	Total expenditures	17,060	9,747	7,313
Budget and Fiscal Management (Schedule E-6)	Total expenditures	4,914	2,807	2,107
Purchasing (Schedule E-7)	Total expenditures	37,968	21,691	16,277
Treasury Service Costs (Schedule E-8)	Total expenditures	3,729	2,130	1,599
Accounting (Schedule E-9)	Total expenditures	8,759	5,004	3,755
Accounts Payable (Schedule E-10)	Total expenditures	10,228	5,843	4,385
Revenue Collection (Schedule E-11)	Total expenditures	1,977	1,129	848
Counter Service Costs (Schedule E-12)	Total expenditures	4,885	2,791	2,094
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	9,443	6,023	3,420
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	17,417	9,950	7,467
Police Accountability (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 150,656	\$ 87,129	\$ 63,527
Direct salaries and wages (Schedule D-12)		\$ 682,035	\$ 434,738	\$ 247,296
Indirect cost rate, FY 2022		22%	20%	26%

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	\$ 1,854	\$ 1,854
General Audit (Schedule E-2)	Total expenditures	610	610
Payroll Audit (Schedule E-3)	Number of authorized employees	985	985
City Clerk's Service Costs (Schedule E-4)	Total expenditures	-	-
Management Service Costs (Schedule E-5)	Total expenditures	2,596	2,596
Budget and Fiscal Management (Schedule E-6)	Total expenditures	748	748
Purchasing (Schedule E-7)	Total expenditures	-	-
Treasury Service Costs (Schedule E-8)	Total expenditures	-	-
Accounting (Schedule E-9)	Total expenditures	1,291	1,291
Accounts Payable (Schedule E-10)	Total expenditures	418	418
Revenue Collection (Schedule E-11)	Total expenditures	301	301
Counter Service Costs (Schedule E-12)	Total expenditures	743	743
Billing Service Costs (Schedule E-13)	Total expenditures	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	1,437	1,437
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	2,650	2,650
Police Accountability (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 13,633	\$ 13,633
Direct salaries and wages (Schedule D-12)		\$ 106,495	\$ 106,495
Indirect cost rate, FY 2022		13%	13%

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

Indirect Costs Categories	Allocation Base	Department Total	Fire Operation
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 258,710	\$ 158,934
General Audit (Schedule E-2)	Total expenditures	110,843	68,095
Payroll Audit (Schedule E-3)	Number of authorized employees	137,409	80,732
City Clerk's Service Costs (Schedule E-4)	Total expenditures	75,326	46,275
Management Service Costs (Schedule E-5)	Total expenditures	362,330	222,591
Budget and Fiscal Management (Schedule E-6)	Total expenditures	104,360	64,112
Purchasing (Schedule E-7)	Total expenditures	85,373	52,447
Treasury Service Costs (Schedule E-8)	Total expenditures	13,361	8,208
Accounting (Schedule E-9)	Total expenditures	180,230	110,721
Accounts Payable (Schedule E-10)	Total expenditures	80,165	49,248
Revenue Collection (Schedule E-11)	Total expenditures	41,985	25,793
Counter Service Costs (Schedule E-12)	Total expenditures	103,753	63,739
Billing Service Costs (Schedule E-13)	Total expenditures	16,610	10,204
Human Resources Costs (Schedule E-14)	Number of authorized employees	200,568	117,840
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	369,917	227,252
Police Accountability (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 2,140,940	\$ 1,306,192
Direct salaries and wages (Schedule D-12)		\$ 26,059,377	\$ 16,270,661
Indirect cost rate, FY 2022		8%	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	\$ 13,612	\$ 86,164
General Audit (Schedule E-2)	Total expenditures	5,832	36,917
Payroll Audit (Schedule E-3)	Number of authorized employees	5,800	50,877
City Clerk's Service Costs (Schedule E-4)	Total expenditures	3,963	25,088
Management Service Costs (Schedule E-5)	Total expenditures	19,063	120,675
Budget and Fiscal Management (Schedule E-6)	Total expenditures	5,491	34,757
Purchasing (Schedule E-7)	Total expenditures	4,492	28,434
Treasury Service Costs (Schedule E-8)	Total expenditures	703	4,450
Accounting (Schedule E-9)	Total expenditures	9,482	60,026
Accounts Payable (Schedule E-10)	Total expenditures	4,218	26,699
Revenue Collection (Schedule E-11)	Total expenditures	2,209	13,983
Counter Service Costs (Schedule E-12)	Total expenditures	5,459	34,555
Billing Service Costs (Schedule E-13)	Total expenditures	874	5,532
Human Resources Costs (Schedule E-14)	Number of authorized employees	8,466	74,262
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	19,462	123,202
Police Accountability (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 109,125	\$ 725,623
Direct salaries and wages (Schedule D-12)		\$ 1,288,254	\$ 8,500,463
Indirect cost rate, FY 2022		8%	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	\$ 380,519	\$ 29,713	\$ 14,160
General Audit (Schedule E-2)	Total expenditures	189,703	14,813	7,059
Payroll Audit (Schedule E-3)	Number of authorized employees	202,105	1,928	16,329
City Clerk's Service Costs (Schedule E-4)	Total expenditures	548,069	42,797	20,395
Management Service Costs (Schedule E-5)	Total expenditures	532,925	41,614	19,832
Budget and Fiscal Management (Schedule E-6)	Total expenditures	153,496	11,986	5,712
Purchasing (Schedule E-7)	Total expenditures	195,171	15,240	7,263
Treasury Service Costs (Schedule E-8)	Total expenditures	90,420	7,061	3,365
Accounting (Schedule E-9)	Total expenditures	265,087	20,700	9,865
Accounts Payable (Schedule E-10)	Total expenditures	97,800	7,637	3,639
Revenue Collection (Schedule E-11)	Total expenditures	61,753	4,822	2,298
Counter Service Costs (Schedule E-12)	Total expenditures	152,603	11,916	5,679
Billing Service Costs (Schedule E-13)	Total expenditures	8,041	628	299
Human Resources Costs (Schedule E-14)	Number of authorized employees	295,001	2,815	23,834
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	544,084	42,486	20,247
Police Accountability (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 3,716,777	\$ 256,156	\$ 159,976
Direct salaries and wages (Schedule D-12)		\$ 15,053,566	\$ 1,873,632	\$ 1,089,676
Indirect cost rate, FY 2022		25%	14%	15%



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	\$ 107,918	\$ 54,605	\$ 7,273
General Audit (Schedule E-2)	Total expenditures	53,801	27,222	3,626
Payroll Audit (Schedule E-3)	Number of authorized employees	104,108	73,479	6,261
City Clerk's Service Costs (Schedule E-4)	Total expenditures	155,436	78,648	10,475
Management Service Costs (Schedule E-5)	Total expenditures	151,141	76,475	10,186
Budget and Fiscal Management (Schedule E-6)	Total expenditures	43,533	22,027	2,934
Purchasing (Schedule E-7)	Total expenditures	55,352	28,007	3,730
Treasury Service Costs (Schedule E-8)	Total expenditures	25,644	12,975	1,728
Accounting (Schedule E-9)	Total expenditures	75,180	38,040	5,067
Accounts Payable (Schedule E-10)	Total expenditures	27,737	14,034	1,869
Revenue Collection (Schedule E-11)	Total expenditures	17,514	8,862	1,180
Counter Service Costs (Schedule E-12)	Total expenditures	43,279	21,899	2,917
Billing Service Costs (Schedule E-13)	Total expenditures	2,280	1,154	154
Human Resources Costs (Schedule E-14)	Number of authorized employees	151,960	107,253	9,139
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	154,306	78,076	10,399
Police Accountability (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 1,169,189	\$ 642,756	\$ 76,937
Direct salaries and wages (Schedule D-12)		\$ 7,091,940	\$ 3,566,476	\$ 614,825
Indirect cost rate, FY 2022		16%	18%	13%

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	\$ 136,511
General Audit (Schedule E-2)	Total expenditures	68,056
Payroll Audit (Schedule E-3)	Number of authorized employees	45,680
City Clerk's Service Costs (Schedule E-4)	Total expenditures	196,619
Management Service Costs (Schedule E-5)	Total expenditures	191,186
Budget and Fiscal Management (Schedule E-6)	Total expenditures	55,067
Purchasing (Schedule E-7)	Total expenditures	70,017
Treasury Service Costs (Schedule E-8)	Total expenditures	32,438
Accounting (Schedule E-9)	Total expenditures	95,100
Accounts Payable (Schedule E-10)	Total expenditures	35,086
Revenue Collection (Schedule E-11)	Total expenditures	22,154
Counter Service Costs (Schedule E-12)	Total expenditures	54,746
Billing Service Costs (Schedule E-13)	Total expenditures	2,885
Human Resources Costs (Schedule E-14)	Number of authorized employees	66,677
Information Technology Costs (Schedule E-15)	Total expenditures	-
311 Call Center (Schedule E-16)	Total expenditures	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	195,190
Police Accountability (Schedule E-18)	Total expenditures	-
Total indirect costs		<u>\$ 1,267,410</u>
Direct salaries and wages (Schedule D-12)		\$ 817,016
Indirect cost rate, FY 2022		155%

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	\$ 198,600	\$ 19,589	\$ 28,930
General Audit (Schedule E-2)	Total expenditures	29,786	2,938	4,339
Payroll Audit (Schedule E-3)	Number of authorized employees	105,483	3,107	5,178
City Clerk's Service Costs (Schedule E-4)	Total expenditures	23,693	2,337	3,451
Management Service Costs (Schedule E-5)	Total expenditures	278,145	27,435	40,518
Budget and Fiscal Management (Schedule E-6)	Total expenditures	80,113	7,902	11,670
Purchasing (Schedule E-7)	Total expenditures	81,044	7,994	11,806
Treasury Service Costs (Schedule E-8)	Total expenditures	311	31	45
Accounting (Schedule E-9)	Total expenditures	142,817	14,087	20,804
Accounts Payable (Schedule E-10)	Total expenditures	19,109	1,885	2,784
Revenue Collection (Schedule E-11)	Total expenditures	32,230	3,179	4,695
Counter Service Costs (Schedule E-12)	Total expenditures	79,647	7,856	11,602
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	153,967	4,535	7,559
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	283,969	28,009	41,366
Police Accountability (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 1,508,914	\$ 130,884	\$ 194,747
Direct salaries and wages (Schedule D-12)		\$ 5,367,500	\$ 197,039	\$ 560,423
Indirect cost rate, FY 2022		28%	66%	35%

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	\$ 65,154	\$ 44,436	\$ 40,490
General Audit (Schedule E-2)	Total expenditures	9,772	6,665	6,073
Payroll Audit (Schedule E-3)	Number of authorized employees	42,980	8,285	45,932
City Clerk's Service Costs (Schedule E-4)	Total expenditures	7,773	5,301	4,830
Management Service Costs (Schedule E-5)	Total expenditures	91,251	62,234	56,708
Budget and Fiscal Management (Schedule E-6)	Total expenditures	26,283	17,925	16,333
Purchasing (Schedule E-7)	Total expenditures	26,588	18,133	16,523
Treasury Service Costs (Schedule E-8)	Total expenditures	102	70	63
Accounting (Schedule E-9)	Total expenditures	46,854	31,955	29,117
Accounts Payable (Schedule E-10)	Total expenditures	6,269	4,276	3,896
Revenue Collection (Schedule E-11)	Total expenditures	10,574	7,211	6,571
Counter Service Costs (Schedule E-12)	Total expenditures	26,130	17,821	16,238
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	62,736	12,094	67,044
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	93,161	63,537	57,895
Police Accountability (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 515,626	\$ 299,942	\$ 367,715
Direct salaries and wages (Schedule D-12)		\$ 2,468,208	\$ 575,813	\$ 1,566,018
Indirect cost rate, FY 2022		21%	52%	23%

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	\$ 184,566	\$ 80,550
General Audit (Schedule E-2)	Total expenditures	67,997	29,676
Payroll Audit (Schedule E-3)	Number of authorized employees	98,029	57,733
City Clerk's Service Costs (Schedule E-4)	Total expenditures	281,634	122,913
Management Service Costs (Schedule E-5)	Total expenditures	258,489	112,811
Budget and Fiscal Management (Schedule E-6)	Total expenditures	74,452	32,493
Purchasing (Schedule E-7)	Total expenditures	190,064	82,949
Treasury Service Costs (Schedule E-8)	Total expenditures	648,475	283,012
Accounting (Schedule E-9)	Total expenditures	128,577	56,114
Accounts Payable (Schedule E-10)	Total expenditures	49,378	21,550
Revenue Collection (Schedule E-11)	Total expenditures	29,953	13,072
Counter Service Costs (Schedule E-12)	Total expenditures	74,018	32,303
Billing Service Costs (Schedule E-13)	Total expenditures	50,013	21,827
Human Resources Costs (Schedule E-14)	Number of authorized employees	143,087	84,270
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	263,902	115,174
Police Accountability (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 2,542,634	\$ 1,146,447
Direct salaries and wages (Schedule D-12)		\$ 10,958,536	\$ 4,959,794
Indirect cost rate, FY 2022		23%	23%

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	\$ 71,957	\$ 32,060
General Audit (Schedule E-2)	Total expenditures	26,510	11,811
Payroll Audit (Schedule E-3)	Number of authorized employees	24,650	15,646
City Clerk's Service Costs (Schedule E-4)	Total expenditures	109,801	48,921
Management Service Costs (Schedule E-5)	Total expenditures	100,777	44,900
Budget and Fiscal Management (Schedule E-6)	Total expenditures	29,027	12,933
Purchasing (Schedule E-7)	Total expenditures	74,100	33,015
Treasury Service Costs (Schedule E-8)	Total expenditures	252,821	112,642
Accounting (Schedule E-9)	Total expenditures	50,128	22,334
Accounts Payable (Schedule E-10)	Total expenditures	19,251	8,577
Revenue Collection (Schedule E-11)	Total expenditures	11,678	5,203
Counter Service Costs (Schedule E-12)	Total expenditures	28,857	12,857
Billing Service Costs (Schedule E-13)	Total expenditures	19,499	8,687
Human Resources Costs (Schedule E-14)	Number of authorized employees	35,980	22,837
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	102,887	45,841
Police Accountability (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 957,923	\$ 438,265
Direct salaries and wages (Schedule D-12)		\$ 4,496,979	\$ 1,501,762
Indirect cost rate, FY 2022		21%	29%

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	\$ 175,563	\$ 11,255	\$ 55,700
General Audit (Schedule E-2)	Total expenditures	39,674	2,543	12,587
Payroll Audit (Schedule E-3)	Number of authorized employees	93,247	7,534	30,573
City Clerk's Service Costs (Schedule E-4)	Total expenditures	90,302	5,789	28,650
Management Service Costs (Schedule E-5)	Total expenditures	245,880	15,763	78,009
Budget and Fiscal Management (Schedule E-6)	Total expenditures	70,820	4,540	22,469
Purchasing (Schedule E-7)	Total expenditures	33,195	2,128	10,532
Treasury Service Costs (Schedule E-8)	Total expenditures	376,284	24,123	119,381
Accounting (Schedule E-9)	Total expenditures	122,305	7,841	38,803
Accounts Payable (Schedule E-10)	Total expenditures	115,853	7,427	36,756
Revenue Collection (Schedule E-11)	Total expenditures	28,492	1,827	9,039
Counter Service Costs (Schedule E-12)	Total expenditures	70,408	4,514	22,338
Billing Service Costs (Schedule E-13)	Total expenditures	77,649	4,978	24,635
Human Resources Costs (Schedule E-14)	Number of authorized employees	136,107	10,997	44,625
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	251,029	16,093	79,642
Police Accountability (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 1,926,808	\$ 127,352	\$ 613,738
Direct salaries and wages (Schedule D-12)		\$ 9,063,892	\$ 576,824	\$ 2,634,954
Indirect cost rate, FY 2022		21%	22%	23%

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

Indirect Costs Categories	Allocation Base	Energy and Sustainable Development	Building & Safety	Permit Service Center
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 14,387	\$ 94,221	\$ 16,768
General Audit (Schedule E-2)	Total expenditures	3,251	21,292	3,789
Payroll Audit (Schedule E-3)	Number of authorized employees	7,862	47,279	10,919
City Clerk's Service Costs (Schedule E-4)	Total expenditures	7,400	48,463	8,625
Management Service Costs (Schedule E-5)	Total expenditures	20,149	131,959	23,484
Budget and Fiscal Management (Schedule E-6)	Total expenditures	5,804	38,008	6,764
Purchasing (Schedule E-7)	Total expenditures	2,720	17,815	3,170
Treasury Service Costs (Schedule E-8)	Total expenditures	30,836	201,944	35,939
Accounting (Schedule E-9)	Total expenditures	10,023	65,639	11,681
Accounts Payable (Schedule E-10)	Total expenditures	9,494	62,176	11,065
Revenue Collection (Schedule E-11)	Total expenditures	2,335	15,291	2,721
Counter Service Costs (Schedule E-12)	Total expenditures	5,770	37,787	6,725
Billing Service Costs (Schedule E-13)	Total expenditures	6,363	41,673	7,416
Human Resources Costs (Schedule E-14)	Number of authorized employees	11,475	69,010	15,938
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	20,571	134,722	23,976
Police Accountability (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 158,440	\$ 1,027,278	\$ 188,980
Direct salaries and wages (Schedule D-12)		\$ 803,375	\$ 4,252,762	\$ 795,978
Indirect cost rate, FY 2022		20%	24%	24%



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	\$ 485,644	\$ 154,726
General Audit (Schedule E-2)	Total expenditures	498,550	158,838
Payroll Audit (Schedule E-3)	Number of authorized employees	257,941	10,431
City Clerk's Service Costs (Schedule E-4)	Total expenditures	42,916	13,673
Management Service Costs (Schedule E-5)	Total expenditures	680,156	216,698
Budget and Fiscal Management (Schedule E-6)	Total expenditures	195,903	62,415
Purchasing (Schedule E-7)	Total expenditures	54,510	17,367
Treasury Service Costs (Schedule E-8)	Total expenditures	107,820	34,352
Accounting (Schedule E-9)	Total expenditures	349,236	111,267
Accounts Payable (Schedule E-10)	Total expenditures	25,946	8,266
Revenue Collection (Schedule E-11)	Total expenditures	78,814	25,110
Counter Service Costs (Schedule E-12)	Total expenditures	194,763	62,052
Billing Service Costs (Schedule E-13)	Total expenditures	2,001	638
Human Resources Costs (Schedule E-14)	Number of authorized employees	376,500	15,226
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	694,399	221,236
Police Accountability (Schedule E-18)	Total expenditures	815,258	259,742
Total indirect costs		\$ 4,860,357	\$ 1,372,037
Direct salaries and wages (Schedule D-12)		\$ 38,145,670	\$ 6,269,862
Indirect cost rate, FY 2022		13%	22%

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

Indirect Costs Categories	Allocation Base	Patrol	Police Investigation
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 3,937	\$ 265,154
General Audit (Schedule E-2)	Total expenditures	4,042	272,200
Payroll Audit (Schedule E-3)	Number of authorized employees	159,317	60,692
City Clerk's Service Costs (Schedule E-4)	Total expenditures	348	23,431
Management Service Costs (Schedule E-5)	Total expenditures	5,514	371,354
Budget and Fiscal Management (Schedule E-6)	Total expenditures	1,588	106,960
Purchasing (Schedule E-7)	Total expenditures	442	29,762
Treasury Service Costs (Schedule E-8)	Total expenditures	874	58,868
Accounting (Schedule E-9)	Total expenditures	2,831	190,677
Accounts Payable (Schedule E-10)	Total expenditures	210	14,166
Revenue Collection (Schedule E-11)	Total expenditures	639	43,031
Counter Service Costs (Schedule E-12)	Total expenditures	1,579	106,337
Billing Service Costs (Schedule E-13)	Total expenditures	16	1,093
Human Resources Costs (Schedule E-14)	Number of authorized employees	232,544	88,588
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	5,630	379,130
Police Accountability (Schedule E-18)	Total expenditures	6,610	445,117
Total indirect costs		\$ 426,123	\$ 2,456,561
Direct salaries and wages (Schedule D-12)		\$ 21,523,363	\$ 8,504,579
Indirect cost rate, FY 2022		2%	29%

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

Indirect Costs Categories	Allocation Base	Police Professional Standards
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 61,826
General Audit (Schedule E-2)	Total expenditures	63,469
Payroll Audit (Schedule E-3)	Number of authorized employees	27,501
City Clerk's Service Costs (Schedule E-4)	Total expenditures	5,464
Management Service Costs (Schedule E-5)	Total expenditures	86,589
Budget and Fiscal Management (Schedule E-6)	Total expenditures	24,940
Purchasing (Schedule E-7)	Total expenditures	6,940
Treasury Service Costs (Schedule E-8)	Total expenditures	13,726
Accounting (Schedule E-9)	Total expenditures	44,461
Accounts Payable (Schedule E-10)	Total expenditures	3,303
Revenue Collection (Schedule E-11)	Total expenditures	10,034
Counter Service Costs (Schedule E-12)	Total expenditures	24,795
Billing Service Costs (Schedule E-13)	Total expenditures	255
Human Resources Costs (Schedule E-14)	Number of authorized employees	40,142
Information Technology Costs (Schedule E-15)	Total expenditures	-
311 Call Center (Schedule E-16)	Total expenditures	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	88,403
Police Accountability (Schedule E-18)	Total expenditures	103,789
Total indirect costs		<u>\$ 605,636</u>
Direct salaries and wages (Schedule D-12)		\$ 1,847,866
Indirect cost rate, FY 2022		33%

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	\$ 558,994	\$ 89,637	\$ 71,887
General Audit (Schedule E-2)	Total expenditures	200,568	32,162	25,793
Payroll Audit (Schedule E-3)	Number of authorized employees	296,900	47,594	51,757
City Clerk's Service Costs (Schedule E-4)	Total expenditures	358,526	57,491	46,107
Management Service Costs (Schedule E-5)	Total expenditures	782,885	125,538	100,680
Budget and Fiscal Management (Schedule E-6)	Total expenditures	225,490	36,158	28,998
Purchasing (Schedule E-7)	Total expenditures	280,654	45,004	36,093
Treasury Service Costs (Schedule E-8)	Total expenditures	20,196	3,238	2,597
Accounting (Schedule E-9)	Total expenditures	401,983	64,459	51,696
Accounts Payable (Schedule E-10)	Total expenditures	129,513	20,768	16,656
Revenue Collection (Schedule E-11)	Total expenditures	90,716	14,547	11,666
Counter Service Costs (Schedule E-12)	Total expenditures	224,178	35,948	28,830
Billing Service Costs (Schedule E-13)	Total expenditures	27,519	4,413	3,539
Human Resources Costs (Schedule E-14)	Number of authorized employees	433,366	69,469	75,547
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	799,281	128,167	102,789
Police Accountability (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		<u>\$ 4,830,769</u>	<u>\$ 774,593</u>	<u>\$ 654,635</u>
Direct salaries and wages (Schedule D-12)		\$ 27,051,990	\$ 3,639,825	\$ 3,644,543
Indirect cost rate, FY 2022		18%	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	\$ 269,063	\$ 61,481	\$ 66,926
General Audit (Schedule E-2)	Total expenditures	96,540	22,060	24,013
Payroll Audit (Schedule E-3)	Number of authorized employees	127,087	23,445	47,017
City Clerk's Service Costs (Schedule E-4)	Total expenditures	172,571	39,433	42,925
Management Service Costs (Schedule E-5)	Total expenditures	376,830	86,106	93,731
Budget and Fiscal Management (Schedule E-6)	Total expenditures	108,536	24,801	26,997
Purchasing (Schedule E-7)	Total expenditures	135,088	30,868	33,601
Treasury Service Costs (Schedule E-8)	Total expenditures	9,721	2,221	2,418
Accounting (Schedule E-9)	Total expenditures	193,488	44,212	48,127
Accounts Payable (Schedule E-10)	Total expenditures	62,339	14,245	15,506
Revenue Collection (Schedule E-11)	Total expenditures	43,665	9,977	10,861
Counter Service Costs (Schedule E-12)	Total expenditures	107,905	24,656	26,840
Billing Service Costs (Schedule E-13)	Total expenditures	13,246	3,027	3,295
Human Resources Costs (Schedule E-14)	Number of authorized employees	185,501	34,220	68,628
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	384,722	87,909	95,694
Police Accountability (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 2,286,302	\$ 508,662	\$ 606,578
Direct salaries and wages (Schedule D-12)		\$ 10,124,093	\$ 1,221,060	\$ 2,772,257
Indirect cost rate, FY 2022		23%	42%	22%

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	\$ 100,836
General Audit (Schedule E-2)	Total expenditures	36,180
Payroll Audit (Schedule E-3)	Number of authorized employees	83,529
City Clerk's Service Costs (Schedule E-4)	Total expenditures	64,674
Management Service Costs (Schedule E-5)	Total expenditures	141,223
Budget and Fiscal Management (Schedule E-6)	Total expenditures	40,676
Purchasing (Schedule E-7)	Total expenditures	50,627
Treasury Service Costs (Schedule E-8)	Total expenditures	3,643
Accounting (Schedule E-9)	Total expenditures	72,513
Accounts Payable (Schedule E-10)	Total expenditures	23,363
Revenue Collection (Schedule E-11)	Total expenditures	16,364
Counter Service Costs (Schedule E-12)	Total expenditures	40,439
Billing Service Costs (Schedule E-13)	Total expenditures	4,964
Human Resources Costs (Schedule E-14)	Number of authorized employees	121,922
Information Technology Costs (Schedule E-15)	Total expenditures	-
311 Call Center (Schedule E-16)	Total expenditures	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	144,181
Police Accountability (Schedule E-18)	Total expenditures	-
Total indirect costs		\$ 945,134
Direct salaries and wages (Schedule D-12)		\$ 5,650,211
Indirect cost rate, FY 2022		17%