# City of Manhattan Beach




## Cost Allocation Plan

FINAL REPORT
APRIL 2025

WILLDAN
FINANCIAL SERVICES

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# Certification of Cost Allocation Plan

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

(1) All costs included in this proposal 3/10/2025 to establish cost allocations or billings for Fiscal Year 2024-2025 are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) 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 Federal 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.

Governmental Unit: **City of Manhattan Beach**

Signature: ______________________________________________________________

Name of Official: ______________________________________________________________

Title: ______________________________________________________________

Date of Execution: ______________________________________________________________

# Executive Summary

This cost allocation plan ("CAP") summarizes a comprehensive analysis that has been completed for the City of Manhattan Beach, California (the "City") to determine the appropriate allocation of costs from central service departments to the operating departments. The primary objective is to allocate costs from departments that provide services internally to operating departments that conduct the day-to-day operations necessary to serve the community. The internal service costs typically represent (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. The term "indirect costs," as used herein, applies to costs of this type originating in the central service departments.

To ensure central service department costs are appropriately allocated to the operating departments, Willdan analyzed the City's cost code structure to determine which types of costs are allowable versus unallowable in accordance with standard and accepted cost allocation principles. The term "allocable costs" as used herein, applies to costs that are allowable for allocation. Internal Service allocations to the operating departments are not included in the total central service allocation column below and as such are not included in the indirect cost rates listed.

The study is comprised of two separate allocation plans. Table 1 is the summary results of the allocation in compliance with the Office of Management and Budget Super Circular (the OMB Super Circular) and CFR Part 200 (Cost Principles). Table 2 that follows is the summary results of the full plan. The report below includes descriptions of the differences between the two plans, their separate purposes, and specific details of when the plans deviate from each other.

## Table 1: Allocated Costs to Recipient Departments (OMB Compliant CAP)

**Allocated Cost Summary** — **Fiscal Year 2024-2025**

| Operating Department / Division / Fund | Total Allocation | Direct Cost Base<br>Modified Total Direct Cost | Indirect Cost Rate |
|---|---|---|---|
| | **$28,873,759** | **$82,633,232** | **35%** |
| 100: Business Licensing | $17,894 | $136,696 | 13% |
| 100: Community Development | $1,899,540 | $6,945,349 | 27% |
| 100: Fire | $5,382,665 | $12,075,666 | 45% |
| 100: Parks and Recreation | $3,488,041 | $7,275,018 | 48% |
| 100: Police | $12,033,667 | $26,563,263 | 45% |
| 100: Public Works | $1,904,983 | $8,762,509 | 22% |
| 201: Street Lighting & Landscape Fu | $58,352 | $607,364 | 10% |
| 205: Gas Tax Fund | $53,152 | $0 | |
| 210: Asset Forfeiture Fund | $2,421 | $78,000 | 3% |
| 211: Police Safety Grants Fund | $9,826 | $215,000 | 5% |
| 220: Grants Fund | $66,437 | $0 | |
| 230: Prop. A Fund | $74,768 | $741,634 | 10% |
| 231: Prop. C Fund | $34,437 | $0 | |
| 232: AB 2766 Air Quality Fund | $611 | $0 | |
| 233: Measure R | $24,723 | $0 | |
| 234: Measure M | $99,923 | $0 | |
| 240: Measure W | $11,818 | $0 | |
| 401: Capital Improvement Fund | $94,574 | $0 | |
| 501: Water Fund | $2,021,630 | $13,391,830 | 15% |
| 502: Storm Drain Fund | $241,643 | $1,495,912 | 16% |
| 503: Sewer Fund | $609,028 | $1,789,854 | 34% |
| 520: Parking Fund | $553,744 | $1,774,444 | 31% |
| 521: County Parking Lots Fund | $71,723 | $243,444 | 29% |
| 522: State Pier and Parking Lot Fun | $118,159 | $537,249 | 22% |

## Table 2: Allocated Costs to Recipient Departments (Full CAP)

### Allocated Cost Summary — Fiscal Year 2024-2025

| Operating Department / Division / Fund | Total Allocation | Direct Cost Base<br>Modified Total Direct Cost | Indirect Cost Rate |
|---|---|---|---|
| | **$35,994,782** | **$82,830,934** | **43%** |
| | | | |
| 100: Business Licensing | $22,724 | $136,696 | 17% |
| 100: Community Development | $2,382,192 | $6,945,349 | 34% |
| 100: Fire | $6,963,860 | $12,075,666 | 58% |
| 100: Parks and Recreation | $3,853,601 | $7,275,018 | 53% |
| 100: Police | $15,808,183 | $26,563,263 | 60% |
| 100: Public Works | $2,240,005 | $8,762,509 | 26% |
| 201: Street Lighting & Landscape Fu | $67,805 | $607,364 | 11% |
| 205: Gas Tax Fund | $55,350 | $0 | |
| 210: Asset Forfeiture Fund | $3,105 | $78,000 | 4% |
| 211: Police Safety Grants Fund | $11,775 | $215,000 | 5% |
| 220: Grants Fund | $68,485 | $0 | |
| 230: Prop. A Fund | $88,823 | $769,417 | 12% |
| 231: Prop. C Fund | $36,825 | $0 | |
| 232: AB 2766 Air Quality Fund | $631 | $0 | |
| 233: Measure R | $26,035 | $0 | |
| 234: Measure M | $103,958 | $0 | |
| 240: Measure W | $12,378 | $0 | |
| 401: Capital Improvement Fund | $99,403 | $0 | |
| 501: Water Fund | $2,348,499 | $13,482,702 | 17% |
| 502: Storm Drain Fund | $282,280 | $1,508,618 | 19% |
| 503: Sewer Fund | $692,513 | $1,831,055 | 38% |
| 520: Parking Fund | $610,228 | $1,790,634 | 34% |
| 521: County Parking Lots Fund | $82,801 | $248,543 | 33% |
| 522: State Pier and Parking Lot Fun | $133,325 | $541,100 | 25% |

# Introduction

In the early 1970s, the cost allocation plan concept was introduced to many government agencies. The purpose of a typical cost allocation plan is to identify costs related to rendering internal central support services and allocate those costs to operating departments or programs that utilize and benefit from them, in a fair and equitable manner.

Before indirect costs and central support service charges may be claimed for reimbursement by an operating department, there must be some formal means of identifying, accumulating and distributing these types of costs to all benefiting departments. Regardless of whether an agency has a formal comprehensive cost accounting system, the best method of accumulating, identifying, and determining a distribution of indirect costs is a cost allocation plan.

A City is made up of many departments, each with their own specific purposes or functions. Departments whose primary function is to provide support internally to other City departments are called central services. Examples of central services are Human Resources, City Manager, Accounting, and City Council. Within these groups there are numerous functions performed that provide support to the direct cost centers. The direct cost centers, or departments and funds, that require support from Central Services and provide services directly to the community through their day-to-day operations, are called operating departments. Examples of operating departments are Police, Public Works, Community Development, and Parks and Recreation. The cost allocation plan allocates the costs of the central services to the operating departments based on the nature of the functions of each central service, upon which the operating departments depend. This is done to determine the total cost associated with providing direct services. The overall goal of the cost allocation plan process is to allow cities to allocate a portion of the central service costs to the operating departments, thus 1) accounting for "all" costs, direct and indirect, for each operating department, and 2) facilitating the calculation of a fully burdened cost estimate of providing services to the public.

The purpose of this study is to:

- Identify the central support and operating departments in the City;
- Identify the functions and services provided by the central departments;
- Identify allocable and non-allocable costs associated with the City's central service departments; and
- Distribute those costs to operating entities in a fair and equitable manner.

# Approach

## Methodology

The way in which each Indirect Service provides support to the operating departments is determined in order to perform allocations in a manner consistent with the nature of that Indirect Service. This ensures that the costs can be allocated to each operating department in a fair and equitable way. The cost allocation plan identifies the functions of each central service department, and then determines a methodology to allocate or spread the central service costs in a manner that best represents the nature of those functions. The mathematical representations of central service functions used to allocate indirect costs are commonly called distribution bases. A distribution basis is a set of data displayed as the level of measure of each department's participation in a specific activity or City function. This basis is then used to distribute costs that reasonably relate to the activity or City function that the basis represents. Some examples of distribution bases are salary and benefits costs, number of full-time equivalent employees, frequencies of City council agenda items, and number of processed transactions. The data sets associated with these distribution bases for each department are collected to facilitate the allocation of indirect costs.

The methodology used for this cost allocation plan is the iterative method, which is one of the most equitable methods for allocating costs from central services to operating departments. While not used as prevalently as simpler allocation methods, it is widely considered to be the most accurate. The iterative method utilizes a recursive application of central service cost distribution to allocate indirect costs. In the first step, the allocable costs of central service departments are identified and distributed to *all* departments including the central service departments themselves, based on the appropriate allocation bases that were selected to represent the manner in which central services are utilized. This is repeated ad infinitum until all costs have been distributed to the operating departments, and none remain with the central service departments.

As an example, consider the allocation of central service costs associated with the City Treasurer. The function of the City Treasurer is identified, and the reasonable distribution basis is determined to be the total revenues per department and fund. The allowable costs are then distributed to all City departments and funds based on their proportional share of revenues, including other central services. The costs allocated from central service to central service in the initial allocation are then allocated out using the same distribution methodology. This function is performed as many times as necessary until all costs for the City Treasurer have been allocated.

All central service departments are treated equally. That is to say, this method is performed concurrently for the allowable costs in each of the central service departments for each iteration until all costs associated with the central service departments have been allocated to each direct service department. The method is complete when the total amount of allocable costs remaining in the central service departments is equal to zero.

# Applications

Public agencies use cost allocation plans for many purposes such as internal accounting, the justification of user fees, application for reimbursement from federal programs or the determination of administrative effort associated with special districts and/or municipal service activities. In many of these cases, the agency will be required to certify that the costs identified are "reasonable". Per the *Code of Federal Regulations*, a cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when determining the amount that a public agency should be reimbursed for central service overhead activities associated with a federally funded program. Additionally, public agencies should consider special care to only identify the portion of central service costs that have not been reimbursed through other means (such as grants, user fee revenues, transfers from other departments or internal service funds) to avoid double-counting. These cost reductions are done before the allocation methodologies are used and are detailed within the model itself.

# OMB Super Circular and 2 CFR Part 200

This report details the allocations for two separate cost allocation plans. The primary model, presented in text and tables in the below sections and in Appendix A, provides a plan that complies with the Office of Management and Budget Super Circular (the OMB Super Circular) and CFR Part 200 (Cost Principles) that are used to determine central overhead costs incurred while carrying out activities associated with Federal awards, cost reimbursement contracts and some other intergovernmental agreements (as required). The secondary model presented in Appendix B of this report is the full cost allocation plan, which the City should use for standard City operations and budgeting. Unless otherwise indicated, the details of this report and Appendix A contain the OMB compliant allocation plan. The Appendix B tables contain the full cost plan and utilizes the same distribution methodology as the OMB Compliant plan. While the overall methodology used for both plans is the same, there are specific guidelines that require additional cost exemptions for OMB Super Circular compliance outside of what was done for the full cost plan. Where such exemptions are done in the methodology has been explained below. Some commonly encountered examples that are usually exempt under OMB Super Circular guidelines are:

- General Advertising
- Bad Debt
- Contingencies
- Litigation
- Debt Service
- Entertainment
- Capital
- Lobbying
- Legislative Body (City Council)
- Promotional Items

# Central Service Departments

Nineteen (19) central service functions were identified for the purposes of this cost allocation plan:

- Accounting
- City Attorney
- City Clerk
- City Council
- City Manager
- City Treasurer
- Civic Engagement
- Community Development Administration
- Finance Administration
- Fire Administration
- Human Resources
- Parking Citation
- Parks and Recreation Administration
- Police Administration
- Public Works Administration
- Purchasing
- Revenue Services
- Utility Billing
- Depreciation

# Distribution Bases

Distribution bases are the allocation factors that may be used to distribute the allocable costs to all departments and funds. As discussed previously, distribution bases are measurable and readily available data that are utilized to represent activities or functions, and which are then used to distribute costs matching that activity or function. Below are the bases that were analyzed in this study and used to allocate Central Services costs to operating departments.

- *Number of FTE Employees* – The number of full-time equivalent personnel for each department and fund.
- *Modified Total Direct Cost* – The total allowable expenditures budgeted for each department and fund for Fiscal Year 2025 which excludes capital and debt, and transfers.
- *Total Revenues* – The total revenues for each department and fund for the Fiscal Year 2025 budget.
- *FY2324 Expenditure Actuals* – The total allowable expenditures actuals for each department and fund for Fiscal Year 2023-2024.
- *Warehouse Purchase Costs* – The total expenditures for each department and fund under cost object 54102, Warehouse Inventory Purchases, for the Fiscal Year 2025 budget.
- *Total Invoices* – The total number of invoices processed for each department and fund for a year.
- *Total Public Records Act Requests* – The total number of Public Records Act requests for each department and fund for a year.
- *Total Purchase Orders*– The total number of purchase orders processed for each department and fund for a year.
- *Total Contracts* – The total number of contracts for each department and fund for a year.
- *Total Bids*– The total number of bids for each department and fund for a year.
- *Total Number of Purchase Orders* – The total number of purchase orders processed for each department and fund for a year.
- *Total Number of P-Card Transactions* – The total number of P-Card transactions for each department and fund for a year.
- *Direct Allocations* – Specific central service functions were identified by the City to be allocable directly to specific departments and funds they support. For direct allocations among multiple departments and funds, the allocation was split by a percentage, modified total direct cost was used, and/or the number of full-time equivalent personnel was used.
- *Depreciation* – The total annual depreciation of fixed assets for each department and fund. Assets included in the dataset only included those that do not have other funding sources.

# Allocable Costs and Distribution Bases

## Allocable Costs

Table 3 identifies the allocable cost of each central service department for the OMB compliant allocation plan, with the total allocable costs for this study being $34,021,364. The total expenditures from the central service departments were $37,154,708. However, $3,133,344 of the expenditures identified as unallowable by the 200 CFR Part 200 and have been excluded from allocation for the OMB compliant plan. The primary exclusions were related to City Council and the Civic Engagement support functions, litigation, election, debt service, employee awards, transfers, and capital projects and equipment costs. The remaining amount was distributed to the operating departments and the central services departments by distribution factor(s) that best represents the functions of each central service department and the demand placed on that central service by all City departments, as previously described in the Methodology section of this report. The allocation methodology for each central service is detailed in the following section of this report.

### Table 3: Allocable Cost Summary

**Allocable Cost Summary - Central Services** **Fiscal Year 2024-2025**

| | Total Cost | Unallocable Cost | Allocable Cost |
|---|---|---|---|
| **Summary** | **$ 37,154,708** | **$ 3,133,344** | **$ 34,021,364** |
| Central Service | | | |
| 100: Accounting | 1,062,556 | 1,500 | 1,061,056 |
| 100: City Attorney | 1,521,455 | 490,960 | 1,030,495 |
| 100: City Clerk | 999,445 | 177,100 | 822,345 |
| 100: City Council | 585,067 | 585,067 | - |
| 100: City Manager | 1,370,489 | - | 1,370,489 |
| 100: City Treasurer | 58,881 | - | 58,881 |
| 100: Civic Engagement | 656,691 | 656,691 | - |
| 100: Community Development Admin | 1,278,562 | 4,000 | 1,274,562 |
| 100: Finance Admin | 1,571,392 | 2,700 | 1,568,692 |
| 100: Fire Admin | 5,654,335 | 79,500 | 5,574,835 |
| 100: Human Resources | 2,032,287 | 35,000 | 1,997,287 |
| 100: Parking Citations | 202,857 | - | 202,857 |
| 100: Parks and Rec Admin | 3,300,162 | 477,500 | 2,822,662 |
| 100: Police Admin | 11,269,933 | 260,030 | 11,009,903 |
| 100: Public Works Admin | 3,383,835 | 362,096 | 3,021,739 |
| 100: Purchasing | 494,623 | 1,200 | 493,423 |
| 100: Revenue Services | 657,042 | - | 657,042 |
| 100: Utility Billing | 208,628 | - | 208,628 |
| Depreciation | 846,468 | - | 846,468 |

# Central Service Allocation Methodology

The first step of the iterative allocation method is to distribute the allocable costs of the central service departments to other central service departments and operating departments based on the distribution methodology and bases that best represent the activity of the central service, and the functions it serves. The sections below describe each central service and the methodology used to allocate their costs. Corresponding tables detailing each distribution are attached in the Appendices as tables A-1 through A-3 for the OMB compliant plan and B-1 for the full cost plan.

## Section 1: Accounting

The Accounting Division's primary responsibilities are the maintenance and control of the general ledger, accounts payable and payroll, and to ensure accountability as well as the timely provision of accurate financial information. The Division is the liaison between the City and its external auditors, and works closely with Finance Administration to prepare the City's Annual Comprehensive Financial Report (ACFR). The City has been the recipient of the Government Finance Officers Association (GFOA) award for the Certificate of Achievement for Excellence in Financial Reporting for over 20 years. The Accounting Division also participates in budget development by providing historical and projected financial and payroll information, issues standard monthly revenue and expenditure reports for internal customers, and generates reports required by external customers, including other governmental agencies, rating agencies, and the public. In addition, the Division accounts for the City's grants and related projects in conjunction with other departments.

All City disbursements are the end product of accounts payable and payroll operations and are reflected by the weekly generation of vendor and employee checks. The accounts payable processes include: maintenance of vendor files; disposition of purchase orders and coordination with the Purchasing Division; assisting departments with queries and payment setup; and issuance of 1099 tax forms at calendar year end. Since the inception of the purchasing card (Pcard) program, there has been a reduction in number of accounts payable checks issued. Payroll processes include: monitoring of the Fair Labor Standards Act; Federal and State tax requirements; calculation of deductions and benefits; direct deposit of payroll; issuance of W-2 tax forms; and implementation of labor agreement provisions.

The Division's accounting function involves the maintenance of the City's general ledger, including the generation and posting of journal entries, preparation of monthly and annual reports, and reconciliation of bank accounts. Specific responsibilities include preparation of State Controller Reports, Streets and Highways Report, MTA Reports, submission of direct assessments to the county, and bond/debt service accounting.

### Allocation Method

Based on the assessment of the functions of the Accounting Division, it is reasonable to distribute the allocable cost by using the method(s) described below.

- Fifty percent (50%) of the allocable cost was allocated based on the number of full-time equivalents and with Police sworn full-time equivalents counted as double for each department and fund.

- Thirty percent (30%) of the allocable cost was allocated on the total number of invoices processed for each department and fund.
- Twenty percent (20%) of the allocable cost was allocated based on the amount of FY 2023-2034 expenditure actuals for each department and fund.

### 100: Accounting

| | |
|---|---|
| FTE's (2x PS) | 50% |
| Total Invoices | 30% |
| FY2324 Expenditure Actuals | 20% |

## Section 2: City Attorney

The City Attorney's Office consists of a contracted City Attorney who provides legal services on a flat retainer basis and who is admitted to practice law by the California Bar Association and experienced in the practice of Municipal Law. City Prosecution services are provided by the contracted City Attorney on an as-needed hourly basis. Through contracted services, the City Attorney's Office prosecutes violations of the City Municipal Code. As required by state law, state misdemeanor and felony violations are prosecuted by the Los Angeles County District Attorney's Office.

The City Attorney's Office drafts ordinances, resolutions and agreements as well as provides general legal services and advice, oral and written, to the City Councilmembers and City departments on a daily and routine basis. Attorneys specializing in areas of litigation, land use, real estate, finance, California Environmental Quality Act, California Coastal Act, public works, labor and other specialties are all available to the City Manager, City departments and the City Council at any time. The City Attorney also oversees outside counsel.

The City Attorney serves as advisor by providing legal representation at City Council meetings, and on an as-needed basis to other boards, committees and commissions. The City Attorney also attends weekly City Manager Department Head meetings and other meetings as requested, and provides support to Risk Management in processing claims as well as other departments as needed for legal services. Additionally, the City Attorney assists the City Clerk's office with the processing and management of Public Records Act requests.

### Allocation Method

Based on the assessment of the functions of the City Attorney, it is reasonable to distribute the allocable cost by using the method(s) described below.

- Fifty percent (50%) of the allocable cost was allocated based on the number of full-time equivalents for each department and fund.
- Fifty percent (50%) of the allocable cost was allocated based on the amount of modified total direct cost for each department and fund.

### 100: City Attorney

| | |
|---|---|
| Total FTE's | 50% |
| Modified Total Direct Cost | 50% |

## Section 3: City Clerk

The City Clerk's Office is dedicated to collaborating with City officials and the public to ensure that open and effective government standards are in place to secure the public trust, and provide a system of transparency, public participation and accountability. The City Clerk serves as the greatest resource of information for the public, City Council, City staff and other governmental agencies; manages legal requirements for public notices and the filing of referendums and initiatives; and keeps complete and accurate records of City Council proceedings.

The City Clerk's Office works diligently with the City's Information Technology Department to provide broadcasting of City Council and Planning Commission meetings on Manhattan Beach Local Community Cable, Spectrum Channel 8 and Frontier Communications Channel 35, and the City Website Live Streaming Video, and YouTube to ensure access to public information and the local government process. As the custodian of the City's official records, the office maintains all official City archives and legislative history, and ensures the preservation, protection and integrity of the public records.

The City Clerk is also the City's Election Officer, and as such, conducts and certifies the City's municipal elections for six elected offices (5 City Council and 1 City Treasurer).

### Allocation Method

Based on the assessment of the functions of the City Clerk, it is reasonable to distribute the allocable cost by using the method(s) described below.

- Fifty percent (50%) of the allocable cost was allocated based on the number of full-time equivalents for each department and fund.
- Fifty percent (50%) of the allocable cost was allocated based on the total number of public records acts for each department and fund.

### 100: City Clerk

| | |
|---|---|
| Total FTE's | 50% |
| Total PRA | 50% |

# Section 4: City Council

The City of Manhattan Beach is a general law City and operates under the Council-Manager form of government. The five-member City Council is elected at-large to serve four-year terms. The Mayor's office is rotated among all Councilmembers which provides approximately nine and one-half months of service as Mayor during each Councilmember's four-year term of office. As elected officials, the City Councilmembers represent the citizens of Manhattan Beach in the governing process and act on their behalf with regard to regional and local, as well as State and Federal issues.

The City Council is the legislative authority and sets the policies under which the City operates. Responsibilities of the City Council include enacting legislation such as local laws and ordinances; approving City programs; adopting the City's capital improvement plan and operating budget; and appropriating the funds necessary to provide services to the City's residents, businesses and visitors. The City Council provides leadership through policy development regarding the current practices and future direction of the City. The City Council convenes regular meetings on the first and third Tuesday of each month and holds occasional special meetings. The City Council appoints the City Manager and City Attorney, as well as the members of the City's six advisory boards and commissions.

## Allocation Method

Based on the assessment of the functions of the City Council, it is reasonable to distribute the allocable cost by using the method(s) described below.

- Fifty percent (50%) of the allocable cost was allocated based on the number of full-time equivalents for each department and fund.
- Fifty percent (50%) of the allocable cost was allocated based on the amount of modified total direct cost for each department and fund.
- For the OMB plan the costs of City Council are not allocated to ensure OMB compliance.

### 100: City Council

| | |
|---|---|
| Total FTE's | 50% |
| Modified Total Direct Cost | 50% |

# Section 5: City Manager

The City Manager is appointed by the City Council to carry out its policies and to ensure that the community is served in a responsive manner. The City Manager's office is responsible for providing support and advice to the City Council, offering leadership and legislative policy support for all departments, fostering community partnerships and interagency collaboration, championing efforts to increase civic engagement efforts and ensuring organizational development and resiliency.

## Allocation Method

Based on the assessment of the functions of the City Manager's Office, it is reasonable to distribute the allocable cost by using the method(s) described below.

- Fifty percent (50%) of the allocable cost was allocated based on the number of full-time equivalents for each department and fund.
- Fifty percent (50%) of the allocable cost was allocated based on the amount of modified total direct cost for each department and fund.

**100: City Manager**

| | |
|---|---|
| Total FTE's | 50% |
| Modified Total Direct Cost | 50% |

## Section 6: City Treasurer

The City Treasurer is elected at-large and serves a four-year term. Along with Finance staff, the Treasurer administrates all City funds and provides accountability to the citizens of Manhattan Beach. The Treasurer's responsibilities include investment of idle funds; reporting such activities to the City Council; and serving as Chair of the Finance Subcommittee.

The Treasurer oversees the City's $115 to $135 million investment portfolio. The investment portfolio contains instruments such as Federal Agencies, high-grade corporate bonds and Treasury notes. The State's Local Agency Investment Fund is also used to ensure proper cash flow and liquidity. While investment yields have dropped to some of the lowest levels in history, the City's investment strategy continues to place emphasis on safety and liquidity.

### Allocation Method

Based on the assessment of the functions of the City Treasurer, it is reasonable to distribute the allocable cost by using the method(s) described below.

- One hundred percent (100%) of the allocable cost was allocated based on the amount of revenues for each department and fund.

**100: City Treasurer**

| | |
|---|---|
| Total Revenues | 100% |

## Section 7: Civic Engagement

The City's Civic Engagement Division is a critical component of strengthening the City's relationship with the residents, businesses, and the community as a whole. Through strategic initiatives and innovative approaches, the Civic Engagement Division aims to enhance public participation, promote civic pride, and ensure that residents are well-informed about city programs, services, and policies.

The Division proactively informs stakeholders of what the City is doing to meet their needs and to improve and expand employee, resident, and business engagement through multiple channels. The Division administers Citywide internal and external strategic outreach via digital and print media, manages media relations and outreach, covers special events, maintains the City's website, advances the City's brand identity, and produces City videos. The Division is inclusive of graphic design, television, print, web advertising, marketing, public and community relations, as well as citizen and employee participation and outreach.

The Division is responsible for: managing the City's social media channels (Facebook, Twitter, Instagram, YouTube, LinkedIn, and Nextdoor), developing merchandise for purchase, writing press releases, and producing and editing video content. The Division also manages special projects involving internal and external surveys, and employee and resident engagement. Additionally, the Civic Engagement Division seeks to promote and market the City's activities, beach life style and family friendly environment.

### Allocation Method

Based on the assessment of the functions of the City Engagement, it is reasonable to distribute the allocable cost by using the method(s) described below.

- Fifty percent (50%) of the allocable cost was allocated based on the number of full-time equivalents cost for each department and fund.
- Fifty percent (50%) of the allocable cost was allocated based on the amount of modified total direct cost for each department and fund.
- For the OMB plan the costs of Civic Engagement are not allocated to ensure OMB compliance.

**100: Civic Engagement**

| | |
|---|---|
| Total FTE's | 50% |
| Modified Total Direct Cost | 50% |

## Section 8: Community Development Administration

The Administration Division of the Community Development Department manages and provides operational support to the Planning, Building and Safety, Traffic Engineering, and Environmental Sustainability Divisions. Administration guides the Department's staff members and interns to ensure collaborative work internally among staff and externally with the public. Additionally, Administration oversees time cards/payroll, accounting, policy development, budget preparation and management, operational needs, communications, reporting, intra-departmental projects and studies, and supports the Planning Commission, Parking and Public Improvements Commission, and Board of Building Appeals.

### Allocation Method

Based on the assessment of the functions of the Community Development Administration Division, it is reasonable to distribute the allocable cost by using the method(s) described below.

- One hundred percent (100%) of the allocable cost was allocated based on the number of full-time equivalents of each department and funds that Community Development Administration supports.

**100: Community Development Admin**

| | |
|---|---|
| CD Admin FTE | 100% |

## Section 9: Finance Administration

The Administration Division of Finance safeguards and accurately accounts for City assets, prepares the annual City Budget, financial reports, and completes special financial projects, such as bond issuance, while ensuring compliance with municipal finance regulations and maintaining the City's financial policies. Administration staff also manages the investment of City funds in conjunction with the elected City Treasurer, debt issuance and management, and assists with the creation of the annual financial report in cooperation with the Accounting Division. Additionally, Administration oversees and supports the other divisions in the Finance Department.

### Allocation Method

Based on the assessment of the functions of Finance Administration Division, it is reasonable to distribute the allocable cost by using the method(s) described below.

- Fifty percent (50%) of the allocable cost was allocated based on the amount of modified total direct cost for each department and fund.
- Fifty percent (50%) of the allocable cost was allocated based on the amount of FY 2023-2034 expenditure actuals for each department and fund.

**100: Finance Admin**

| | |
|---|---|
| Modified Total Direct Cost | 50% |
| FY2324 Expenditure Actuals | 50% |

## Section 10: Fire Administration

Fire Administration's function is to assist Department Divisions in achieving their respective budgeted objectives. The Fire Chief manages the Administrative Division and is responsible for providing leadership and support to all staff and personnel. This is accomplished through personnel support services, staff training and development, procurement, budgetary control, information and data management, strategic planning, supporting volunteer programs, and emergency management of major local and regional incidents.

Annual priorities are established in conjunction with the City Manager's office in order to maximize operational efficiencies. Fire Administration works closely with the Finance Department to minimize any fiscal impact to the community while simultaneously improving community services. The Fire Department continues to be the lead Department for emergency response training, including the federally mandated National Incident Management System (NIMS) and Standardized Emergency Management System (SEMS) training. Our Emergency Operations Center procedures will continue to be improved and updated.

### Allocation Method

Based on the assessment of the functions of the Fire Administration Division, it is reasonable to distribute the allocable cost by using the method(s) described below.

- One hundred percent (100%) of the allocable cost was allocated based on the number of full-time equivalents of each department and funds that Fire Administration supports.

### 100: Fire Admin

| | |
|---|---|
| Fire Admin FTE's | 100% |

## Section 11: Human Resources

The Human Resources Department supports the City's most valuable resource and strives to create a safe and collaborative working environment in which employees can maximize their potential. The Human Resources (Administration) and Risk Management divisions work together to mitigate City liability and enhance employee engagement and commitment. The services for employees and City departments include recruitment and selection, benefits administration, classification and compensation, employee and labor relations, training and safety training, leadership development, employment/labor legal compliance, risk management, wellness initiatives, and workers' compensation.

### Allocation Method

Based on the assessment of the functions of the Human Resources Department, it is reasonable to distribute the allocable cost by using the method(s) described below.

- One hundred percent (100%) of the allocable cost was allocated based on the number of full-time and part time equivalents for each department and fund.

### 100: Human Resources

| | |
|---|---|
| FTE's & Part time @ .50 FTE | 100% |

## Section 12: Parking Citations

The Parking Fund is used to account for the general operations and maintenance of City parking lots and spaces. The Parking Fund also accounts for the revenue generated by City parking lots and spaces. The Parking Fund contains reserves for the Business Improvement Districts (BIDs) to be used for their approved activities.

### Allocation Method

Based on the assessment of the functions of Parking Citations, it is reasonable to distribute the allocable cost by using the method(s) described below.

- One hundred percent (100%) of the allocable cost was allocated directly to the Parking Fund.

### 100: Parking Citations

| | |
|---|---|
| Direct to Parking Fund | 100% |

## Section 13: Parks and Recreation Administration

The Administration Division oversees all operating functions of the Department including administration of capital improvement projects; coordination of the Parks & Recreation Commission, Library Commission, Cultural Arts Commission, and ad-hoc committees; budget development; film permits, activity registration and facility reservations, department marketing and coordination of Citywide community events. This division provides vision, direction, and support resources to Department staff.

### Allocation Method

Based on the assessment of the functions of the Parks and Recreation Administration Division, it is reasonable to distribute the allocable cost by using the method(s) described below.

- One hundred percent (100%) of the allocable cost was allocated based on the amount of modified total direct cost of each department and funds that Parks and Recreation Administration supports.

**100: Parks and Rec Admin**

| | |
|---|---|
| Parks and Rec Admin MTDC | 100% |

## Section 14: Police Administration

The Police Administration & Investigations Bureau functions include Personnel and Training, Professional Standards, Technical Support Services, Property and Evidence, Dispatch Services, Community Affairs, and Investigations.

### Allocation Method

Based on the assessment of the functions of the Police Administration Division, it is reasonable to distribute the allocable cost by using the method(s) described below.

- One hundred percent (100%) of the allocable cost was allocated based on the number of full-time equivalents of each department and funds that Police Administration supports.

**100: Police Admin**

| | |
|---|---|
| Police Admin FTE's | 100% |

## Section 15: Public Works Administration

The Administrative Division is responsible for determining the policies and programs of the Public Works Department. Specifically, planning, organizing, directing and coordinating operations. The department work plan, operational budget, and Capital Improvement Plan are managed by the Administrative team. Additional core tasks include payroll, purchasing, HR-supported functions, solid waste program management, and public records requests.

### Allocation Method

Based on the assessment of the functions of the Public Works Administration Division, it is reasonable to distribute the allocable cost by using the method(s) described below.

- Fifty percent (50%) of the allocable cost was allocated based on the amount of modified total direct cost of each department and funds that Public Works Administration supports.

- Fifty percent (50%) of the allocable cost was allocated based on the number of full-time equivalents of each department and funds that Public Works Administration supports.

### 100: Public Works Admin

| | |
|---|---|
| PW Admin MTDC | 50% |
| PW Admin FTE's | 50% |

## Section 16: Purchasing

The Purchasing Division is responsible for procuring and managing the acquisition of materials and contracted services while ensuring the judicious utilization of public funds through competitive processes and cooperative purchasing agreements. Additionally, the Division provides assistance to departments in monitoring spending on executed contracts, tracking departments' small-dollar expenditures, managing the City's Purchasing Card program, maintaining an inventory of high-use items such as paper, building maintenance, and custodial supplies to fulfill Citywide department needs, assisting City staff in developing specifications for competitive bids, and obtaining the best return for surplus property.

### Allocation Method

Based on the assessment of the functions the Purchasing Division, it is reasonable to distribute the allocable cost by using the method(s) described below.

- Five percent (5%) of the allocable cost was allocated based on the total number of purchase orders processed for each department and fund.
- Twenty five percent (25%) of the allocable cost was allocated based on the total number of contracts for each department and fund.
- Thirty percent (30%) of the allocable cost was allocated based on the total number of P-Card transactions for each department and fund.
- Twenty percent (20%) of the allocable cost was allocated based on the amount of warehouse purchase costs for each department and fund.
- Twenty percent (20%) of the allocable cost was allocated based on the total number bids for each department and fund.

### 100: Purchasing

| | |
|---|---|
| Total POs | 5% |
| Total Contracts | 25% |
| # of P-Card Transactions | 30% |
| 54102 Warehouse Purchase Costs | 20% |
| Total Bids | 20% |

## Section 17: Revenue Services

The primary goals of the Revenue Services Division are to improve the effectiveness and efficiency of all revenue programs; to provide exemplary customer service to the public; to develop and analyze measures that promote fiscal sustainability; and to increase City revenues where possible. The Revenue Division administers utility billing for water and sewer service, business & animal license issuance, miscellaneous accounts receivable, parking and administrative citation payments, ambulance and fire inspection payments, residential and commercial parking pass distribution, lease and franchise agreement maintenance, transient occupancy tax collection from hotels and short-term rentals, and central cashiering including: daily deposits, collections, and reconciliation.

Revenue Services staff are responsible for the analysis and creation of the Citywide user fees and cost allocation plan. The Division prepares the annual possessory interest report to the Los Angeles County Assessor. Additionally, the Division oversees the administration of the City's short-term rental program and Advanced Meter Infrastructure (AMI) client and customer portal. Revenue Services strives to improve and streamline productivity, and continually looks for opportunities to enhance the customer experience through service improvements and online technology.

### Allocation Method

Based on the assessment of the functions of the Revenue Services Division, it is reasonable to distribute the allocable cost by using the method(s) described below.

- One hundred percent (100%) of the allocable cost was allocated based on the amount of budgeted revenues for each department and fund.

**100: Revenue Services**

| | |
|---|---|
| Total Revenues | 100% |

## Section 18: Utility Billing

The Revenue Division administers utility billing for water and sewer service.

### Allocation Method

Based on the assessment of the functions of Utility Billing, it is reasonable to distribute the allocable cost by using the method(s) described below.

- One hundred percent (100%) of the allocable cost was equally allocated to the Water and Sewer Funds.

**100: Utility Billing**

| | |
|---|---|
| 50/50% Water Sewer | 100% |

## Section 19: Depreciation

Depreciation is the yearly cost of included depreciable assets for the City that do not have alternative funding mechanisms for replacement. These allocations are included to recover a portion of the cost of eventual replacement for such capital assets. While depreciation is not included in the budget for the City, it does represent a real cost that will need to be expended in the future as capital replacement is required for proper operations of the City and its departments and funds.

### Allocation Method

Based on the assessment of costs of Depreciation, it is reasonable to distribute the allocable cost by using the method(s) described below.

- To tie to the cost of depreciation, the total depreciation for fixed assets per department and fund was used to allocate this cost. So, the cost allocated under Depreciation is specifically equal to the depreciation for included assets for the utilizing entities.

**Depreciation**

| | |
|---|---|
| Depreciation | 100% |

# Iterative Allocation

The total allocable expenditures of each central service department were allocated to other departments (including both operating departments and other central service departments) based on the individual methodologies outlined above in Sections 1 through 19 of the Allocation Percentages chapter. Any cost allocated from central service to central service is then reallocated using the same methodology. This operation is done iteratively until all allocable costs are received by the operating departments and funds, and none remain with the central services. After completion of the iterative allocation method, a total combined allocable cost of $34,021,364 was distributed to all departments and funds until the allocable cost remained only in the operating departments and funds, and the amount of allocable costs remaining in central service departments was equal to zero.

The full cost plan follows the same methodology with the exception that all costs that were excluded solely for OMB compliance, but were reasonable for the full plan, were made allowable and included in the allocation. See Table B-1 for additional details for the full cost plan.

After implementing the iterative allocation methodology, all allocable central service costs have been distributed to the operating departments and funds. Table 1 in the Executive Summary of this report summarized the distribution of the total allocable cost of $34,021,364 each recipient department for the OMB compliant CAP. Table 2 summarized the distribution of the total allocable cost of $35,994,782 to each recipient department for the full cost CAP.

# Appendix A

Appendix A lists the tables detailing the allocation methodology performed in allocating central service costs for the OMB compliant cost allocation plan.

## Table A-1a: Initial Allocation Percentages (OMB Compliant CAP)

| First Iteration | Central Service Departments | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Central Service/Operating Departments | 100: Accounting | 100: City Attorney | 100: City Clerk | 100: City Council | 100: City Manager | 100: City Treasurer | 100: Civic Engagement | 100: Community Development Admin | 100: Finance Admin | 100: Fire Admin |
| 100: Accounting | 1.1% | 1.4% | 0.9% | 1.4% | 1.4% | 0.0% | 1.4% | 0.0% | 0.8% | 0.0% |
| 100: City Attorney | 0.5% | 0.6% | 0.0% | 0.6% | 0.6% | 0.0% | 0.6% | 0.0% | 1.1% | 0.0% |
| 100: City Clerk | 0.8% | 0.9% | 1.2% | 0.9% | 0.9% | 0.0% | 0.9% | 0.0% | 0.8% | 0.0% |
| 100: City Council | 1.3% | 1.0% | 2.1% | 1.0% | 1.0% | 0.0% | 1.0% | 0.0% | 0.5% | 0.0% |
| 100: City Manager | 1.6% | 1.2% | 1.6% | 1.2% | 1.2% | 0.0% | 1.2% | 0.0% | 1.1% | 0.0% |
| 100: City Treasurer | 0.2% | 0.2% | 0.4% | 0.2% | 0.2% | 0.0% | 0.2% | 0.0% | 0.0% | 0.0% |
| 100: Civic Engagement | 0.6% | 0.7% | 1.2% | 0.7% | 0.7% | 0.0% | 0.7% | 0.0% | 0.5% | 0.0% |
| 100: Community Development Admin | 1.4% | 1.3% | 2.9% | 1.3% | 1.3% | 0.0% | 1.3% | 0.0% | 1.0% | 0.0% |
| 100: Finance Admin | 1.4% | 1.3% | 1.0% | 1.3% | 1.3% | 0.0% | 1.3% | 0.0% | 1.3% | 0.0% |
| 100: Fire Admin | 1.9% | 2.9% | 1.8% | 2.9% | 2.9% | 0.0% | 2.9% | 0.0% | 4.2% | 0.0% |
| 100: Human Resources | 1.7% | 1.6% | 0.9% | 1.6% | 1.6% | 0.0% | 1.6% | 0.0% | 1.5% | 0.0% |
| 100: Parking Citations | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.0% | 0.2% | 0.0% | 0.2% | 0.0% |
| 100: Parks and Rec Admin | 2.1% | 1.9% | 0.7% | 1.9% | 1.9% | 0.0% | 1.9% | 0.0% | 2.9% | 0.0% |
| 100: Police Admin | 5.7% | 6.4% | 43.6% | 6.4% | 6.4% | 0.0% | 6.4% | 0.0% | 8.2% | 0.0% |
| 100: Public Works Admin | 2.3% | 2.6% | 1.3% | 2.6% | 2.6% | 0.0% | 2.6% | 0.0% | 2.2% | 0.0% |
| 100: Purchasing | 0.7% | 0.7% | 0.5% | 0.7% | 0.7% | 0.0% | 0.7% | 0.0% | 0.4% | 0.0% |
| 100: Revenue Services | 0.8% | 0.9% | 0.6% | 0.9% | 0.9% | 0.0% | 0.9% | 0.0% | 0.5% | 0.0% |
| 100: Utility Billing | 0.3% | 0.2% | 0.2% | 0.2% | 0.2% | 0.0% | 0.2% | 0.0% | 0.2% | 0.0% |
| Depreciation | 0.0% | 0.4% | 0.0% | 0.4% | 0.4% | 0.0% | 0.4% | 0.0% | 0.4% | 0.0% |
| 100: Business Licensing | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.0% | 0.2% | 0.0% | 0.1% | 0.0% |
| 100: Community Development | 6.5% | 8.1% | 5.2% | 8.1% | 8.1% | 8.7% | 8.1% | 100.0% | 5.3% | 0.0% |
| 100: Fire | 8.4% | 10.7% | 5.6% | 10.7% | 10.7% | 3.1% | 10.7% | 0.0% | 9.9% | 100.0% |
| 100: Parks and Recreation | 8.0% | 5.3% | 2.3% | 5.3% | 5.3% | 7.2% | 5.3% | 0.0% | 5.8% | 0.0% |
| 100: Police | 29.3% | 27.5% | 16.4% | 27.5% | 27.5% | 4.3% | 27.5% | 0.0% | 21.1% | 0.0% |
| 100: Public Works | 7.4% | 8.2% | 4.5% | 8.2% | 8.2% | 1.4% | 8.2% | 0.0% | 6.9% | 0.0% |
| 201: Street Lighting & Landscape Fu | 0.3% | 0.3% | 0.0% | 0.3% | 0.3% | 0.6% | 0.3% | 0.0% | 0.5% | 0.0% |
| 205: Gas Tax Fund | 0.3% | 0.0% | 0.0% | 0.0% | 0.0% | 3.0% | 0.0% | 0.0% | 0.5% | 0.0% |
| 210: Asset Forfeiture Fund | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 0.0% | 0.0% | 0.1% | 0.0% |
| 211: Police Safety Grants Fund | 0.1% | 0.1% | 0.0% | 0.1% | 0.1% | 0.3% | 0.1% | 0.0% | 0.1% | 0.0% |
| 220: Grants Fund | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 8.2% | 0.0% | 0.0% | 0.0% | 0.0% |
| 230: Prop. A Fund | 0.7% | 0.6% | 0.2% | 0.6% | 0.6% | 1.5% | 0.6% | 0.0% | 0.6% | 0.0% |
| 231: Prop. C Fund | 0.6% | 0.0% | 0.0% | 0.0% | 0.0% | 1.2% | 0.0% | 0.0% | 1.0% | 0.0% |
| 232: AB 2766 Air Quality Fund | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% |
| 233: Measure R | 0.3% | 0.0% | 0.0% | 0.0% | 0.0% | 1.5% | 0.0% | 0.0% | 0.4% | 0.0% |
| 234: Measure M | 0.4% | 0.0% | 0.0% | 0.0% | 0.0% | 10.0% | 0.0% | 0.0% | 0.7% | 0.0% |
| 240: Measure W | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.6% | 0.0% | 0.0% | 0.2% | 0.0% |
| 401: Capital Improvement Fund | 1.0% | 0.0% | 0.0% | 0.0% | 0.0% | 2.6% | 0.0% | 0.0% | 1.6% | 0.0% |
| 501: Water Fund | 6.5% | 8.1% | 2.4% | 8.1% | 8.1% | 25.8% | 8.1% | 0.0% | 11.5% | 0.0% |
| 502: Storm Drain Fund | 0.9% | 1.0% | 0.4% | 1.0% | 1.0% | 3.4% | 1.0% | 0.0% | 1.1% | 0.0% |
| 503: Sewer Fund | 2.0% | 1.8% | 1.1% | 1.8% | 1.8% | 6.6% | 1.8% | 0.0% | 2.0% | 0.0% |
| 520: Parking Fund | 1.5% | 1.2% | 0.5% | 1.2% | 1.2% | 6.7% | 1.2% | 0.0% | 1.8% | 0.0% |
| 521: County Parking Lots Fund | 0.4% | 0.2% | 0.1% | 0.2% | 0.2% | 1.7% | 0.2% | 0.0% | 0.2% | 0.0% |
| 522: State Pier and Parking Lot Fun | 0.5% | 0.3% | 0.1% | 0.3% | 0.3% | 1.3% | 0.3% | 0.0% | 0.8% | 0.0% |

# Table A-1b: Initial Allocation Percentages (OMB Compliant CAP) - *continued*

| First Iteration | Central Service Departments | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Central Service/Operating Departments | 100: Human Resources | 100: Parking Citations | 100: Parks and Rec Admin | 100: Police Admin | 100: Public Works Admin | 100: Purchasing | 100: Revenue Services | 100: Utility Billing | Depreciation |
| 100: Accounting | 1.6% | 0.0% | 0.0% | 0.0% | 0.0% | 0.7% | 0.0% | 0.0% | 0.4% |
| 100: City Attorney | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: City Clerk | 0.9% | 0.0% | 0.0% | 0.0% | 0.0% | 1.4% | 0.0% | 0.0% | 0.2% |
| 100: City Council | 1.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.8% | 0.0% | 0.0% | 0.3% |
| 100: City Manager | 1.1% | 0.0% | 0.0% | 0.0% | 0.0% | 3.0% | 0.0% | 0.0% | 0.2% |
| 100: City Treasurer | 0.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 0.0% | 0.0% | 0.0% |
| 100: Civic Engagement | 0.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.3% | 0.0% | 0.0% | 0.0% |
| 100: Community Development Admin | 1.5% | 0.0% | 0.0% | 0.0% | 0.0% | 5.3% | 0.0% | 0.0% | 0.3% |
| 100: Finance Admin | 1.1% | 0.0% | 0.0% | 0.0% | 0.0% | 6.8% | 0.0% | 0.0% | 0.0% |
| 100: Fire Admin | 1.2% | 0.0% | 0.0% | 0.0% | 0.0% | 2.0% | 0.0% | 0.0% | 0.1% |
| 100: Human Resources | 1.6% | 0.0% | 0.0% | 0.0% | 0.0% | 0.8% | 0.0% | 0.0% | 0.3% |
| 100: Parking Citations | 0.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Parks and Rec Admin | 1.2% | 0.0% | 0.0% | 0.0% | 0.0% | 6.0% | 0.0% | 0.0% | 0.0% |
| 100: Police Admin | 3.4% | 0.0% | 0.0% | 0.0% | 0.0% | 5.8% | 0.0% | 0.0% | 90.8% |
| 100: Public Works Admin | 2.3% | 0.0% | 0.0% | 0.0% | 0.0% | 2.8% | 0.0% | 0.0% | 3.4% |
| 100: Purchasing | 0.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.5% | 0.0% | 0.0% | 0.0% |
| 100: Revenue Services | 1.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.2% | 0.0% | 0.0% | 0.2% |
| 100: Utility Billing | 0.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 0.0% | 0.0% | 0.0% |
| Depreciation | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Business Licensing | 0.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.2% | 0.0% | 0.0% | 0.0% |
| 100: Community Development | 9.5% | 0.0% | 0.0% | 0.0% | 0.0% | 3.7% | 8.7% | 0.0% | 2.0% |
| 100: Fire | 10.3% | 0.0% | 0.0% | 0.0% | 0.0% | 3.5% | 3.1% | 0.0% | 0.0% |
| 100: Parks and Recreation | 10.3% | 0.0% | 100.0% | 0.0% | 0.0% | 8.6% | 7.2% | 0.0% | 0.0% |
| 100: Police | 30.4% | 0.0% | 0.0% | 100.0% | 0.0% | 6.4% | 4.3% | 0.0% | 0.0% |
| 100: Public Works | 8.5% | 0.0% | 0.0% | 0.0% | 40.2% | 9.9% | 1.4% | 0.0% | 1.8% |
| 201: Street Lighting & Landscape Fu | 0.0% | 0.0% | 0.0% | 0.0% | 1.1% | 0.6% | 0.6% | 0.0% | 0.0% |
| 205: Gas Tax Fund | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 3.3% | 3.0% | 0.0% | 0.0% |
| 210: Asset Forfeiture Fund | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 0.0% | 0.0% |
| 211: Police Safety Grants Fund | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.4% | 0.3% | 0.0% | 0.0% |
| 220: Grants Fund | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 8.2% | 0.0% | 0.0% |
| 230: Prop. A Fund | 1.1% | 0.0% | 0.0% | 0.0% | 0.0% | 1.1% | 1.5% | 0.0% | 0.0% |
| 231: Prop. C Fund | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.3% | 1.2% | 0.0% | 0.0% |
| 232: AB 2766 Air Quality Fund | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 0.0% | 0.0% |
| 233: Measure R | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.6% | 1.5% | 0.0% | 0.0% |
| 234: Measure M | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.6% | 10.0% | 0.0% | 0.0% |
| 240: Measure W | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.6% | 0.6% | 0.0% | 0.0% |
| 401: Capital Improvement Fund | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 6.7% | 2.6% | 0.0% | 0.0% |
| 501: Water Fund | 4.5% | 0.0% | 0.0% | 0.0% | 36.7% | 4.6% | 25.8% | 50.0% | 0.0% |
| 502: Storm Drain Fund | 0.7% | 0.0% | 0.0% | 0.0% | 4.6% | 0.8% | 3.4% | 0.0% | 0.0% |
| 503: Sewer Fund | 2.0% | 0.0% | 0.0% | 0.0% | 9.0% | 4.3% | 6.6% | 50.0% | 0.0% |
| 520: Parking Fund | 0.8% | 100.0% | 0.0% | 0.0% | 5.6% | 2.3% | 6.7% | 0.0% | 0.0% |
| 521: County Parking Lots Fund | 0.3% | 0.0% | 0.0% | 0.0% | 1.2% | 0.0% | 1.7% | 0.0% | 0.0% |
| 522: State Pier and Parking Lot Fun | 0.2% | 0.0% | 0.0% | 0.0% | 1.5% | 5.2% | 1.3% | 0.0% | 0.0% |

## Table A-2a: Final Allocation Percentages (OMB Compliant CAP)

| Central Service/Operating Departments | Central Service Departments | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 100: Accounting | 100: City Attorney | 100: City Clerk | 100: City Council | 100: City Manager | 100: City Treasurer | 100: Civic Engagement | 100: Community Development Admin | 100: Finance Admin | 100: Fire Admin |
| 100: Accounting | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: City Attorney | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: City Clerk | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: City Council | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: City Manager | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: City Treasurer | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Civic Engagement | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Community Development Admin | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Finance Admin | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Fire Admin | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Human Resources | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Parking Citations | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Parks and Rec Admin | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Police Admin | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Public Works Admin | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Purchasing | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Revenue Services | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Utility Billing | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Depreciation | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Business Licensing | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.0% | 0.2% | 0.0% | 0.1% | 0.0% |
| 100: Community Development | 9.0% | 10.4% | 9.1% | 10.4% | 10.4% | 8.7% | 10.4% | 100.0% | 7.1% | 0.0% |
| 100: Fire | 11.7% | 14.9% | 8.7% | 14.9% | 14.9% | 3.1% | 14.9% | 0.0% | 15.2% | 100.0% |
| 100: Parks and Recreation | 11.1% | 8.2% | 3.9% | 8.2% | 8.2% | 7.2% | 8.2% | 0.0% | 9.5% | 0.0% |
| 100: Police | 38.7% | 37.9% | 63.8% | 37.9% | 37.9% | 4.3% | 37.9% | 0.0% | 32.8% | 0.0% |
| 100: Public Works | 9.2% | 10.2% | 6.0% | 10.2% | 10.2% | 1.4% | 10.2% | 0.0% | 8.6% | 0.0% |
| 201: Street Lighting & Landscape Fu | 0.4% | 0.3% | 0.0% | 0.3% | 0.3% | 0.6% | 0.3% | 0.0% | 0.6% | 0.0% |
| 205: Gas Tax Fund | 0.4% | 0.1% | 0.1% | 0.1% | 0.1% | 3.0% | 0.1% | 0.0% | 0.5% | 0.0% |
| 210: Asset Forfeiture Fund | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 0.0% | 0.0% | 0.1% | 0.0% |
| 211: Police Safety Grants Fund | 0.1% | 0.1% | 0.0% | 0.1% | 0.1% | 0.3% | 0.1% | 0.0% | 0.1% | 0.0% |
| 220: Grants Fund | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 8.2% | 0.1% | 0.0% | 0.1% | 0.0% |
| 230: Prop. A Fund | 0.7% | 0.6% | 0.3% | 0.6% | 0.6% | 1.5% | 0.6% | 0.0% | 0.7% | 0.0% |
| 231: Prop. C Fund | 0.6% | 0.0% | 0.0% | 0.0% | 0.0% | 1.2% | 0.0% | 0.0% | 1.1% | 0.0% |
| 232: AB 2766 Air Quality Fund | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% |
| 233: Measure R | 0.3% | 0.0% | 0.0% | 0.0% | 0.0% | 1.5% | 0.0% | 0.0% | 0.5% | 0.0% |
| 234: Measure M | 0.5% | 0.1% | 0.1% | 0.1% | 0.1% | 10.0% | 0.1% | 0.0% | 0.8% | 0.0% |
| 240: Measure W | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.6% | 0.0% | 0.0% | 0.2% | 0.0% |
| 401: Capital Improvement Fund | 1.1% | 0.1% | 0.1% | 0.1% | 0.1% | 2.6% | 0.1% | 0.0% | 1.6% | 0.0% |
| 501: Water Fund | 8.7% | 10.3% | 4.1% | 10.3% | 10.3% | 25.8% | 10.3% | 0.0% | 13.3% | 0.0% |
| 502: Storm Drain Fund | 1.1% | 1.3% | 0.6% | 1.3% | 1.3% | 3.4% | 1.3% | 0.0% | 1.3% | 0.0% |
| 503: Sewer Fund | 2.6% | 2.5% | 1.6% | 2.5% | 2.5% | 6.6% | 2.5% | 0.0% | 2.5% | 0.0% |
| 520: Parking Fund | 2.1% | 1.8% | 0.9% | 1.8% | 1.8% | 6.7% | 1.8% | 0.0% | 2.3% | 0.0% |
| 521: County Parking Lots Fund | 0.5% | 0.3% | 0.2% | 0.3% | 0.3% | 1.7% | 0.3% | 0.0% | 0.3% | 0.0% |
| 522: State Pier and Parking Lot Fun | 0.6% | 0.5% | 0.2% | 0.5% | 0.5% | 1.3% | 0.5% | 0.0% | 0.9% | 0.0% |

# Table A-2b: Final Allocation Percentages (OMB Compliant CAP) – *continued*

| | Central Service Departments | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Central Service/Operating Departments | 100: Human Resources | 100: Parking Citations | 100: Parks and Rec Admin | 100: Police Admin | 100: Public Works Admin | 100: Purchasing | 100: Revenue Services | 100: Utility Billing | Depreciation |
| 100: Accounting | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: City Attorney | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: City Clerk | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: City Council | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: City Manager | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: City Treasurer | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Civic Engagement | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Community Development Admin | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Finance Admin | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Fire Admin | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Human Resources | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Parking Citations | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Parks and Rec Admin | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Police Admin | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Public Works Admin | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Purchasing | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Revenue Services | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Utility Billing | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Depreciation | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 100: Business Licensing | 0.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.2% | 0.0% | 0.0% | 0.0% |
| 100: Community Development | 12.1% | 0.0% | 0.0% | 0.0% | 0.0% | 10.2% | 8.7% | 0.0% | 2.5% |
| 100: Fire | 12.8% | 0.0% | 0.0% | 0.0% | 0.0% | 7.5% | 3.1% | 0.0% | 0.3% |
| 100: Parks and Recreation | 12.6% | 0.0% | 100.0% | 0.0% | 0.0% | 15.9% | 7.2% | 0.0% | 0.1% |
| 100: Police | 37.5% | 0.0% | 0.0% | 100.0% | 0.0% | 17.5% | 4.3% | 0.0% | 91.4% |
| 100: Public Works | 10.4% | 0.0% | 0.0% | 0.0% | 40.2% | 12.3% | 1.4% | 0.0% | 3.3% |
| 201: Street Lighting & Landscape Fu | 0.1% | 0.0% | 0.0% | 0.0% | 1.1% | 0.6% | 0.6% | 0.0% | 0.0% |
| 205: Gas Tax Fund | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 3.4% | 3.0% | 0.0% | 0.0% |
| 210: Asset Forfeiture Fund | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 0.0% | 0.0% |
| 211: Police Safety Grants Fund | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.4% | 0.3% | 0.0% | 0.0% |
| 220: Grants Fund | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 8.2% | 0.0% | 0.0% |
| 230: Prop. A Fund | 1.2% | 0.0% | 0.0% | 0.0% | 0.0% | 1.2% | 1.5% | 0.0% | 0.0% |
| 231: Prop. C Fund | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.4% | 1.2% | 0.0% | 0.0% |
| 232: AB 2766 Air Quality Fund | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 0.0% | 0.0% |
| 233: Measure R | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.6% | 1.5% | 0.0% | 0.0% |
| 234: Measure M | 0.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.7% | 10.0% | 0.0% | 0.0% |
| 240: Measure W | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.6% | 0.6% | 0.0% | 0.0% |
| 401: Capital Improvement Fund | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 6.9% | 2.6% | 0.0% | 0.0% |
| 501: Water Fund | 6.7% | 0.0% | 0.0% | 0.0% | 36.7% | 7.3% | 25.8% | 50.0% | 1.4% |
| 502: Storm Drain Fund | 1.0% | 0.0% | 0.0% | 0.0% | 4.6% | 1.1% | 3.4% | 0.0% | 0.2% |
| 503: Sewer Fund | 2.7% | 0.0% | 0.0% | 0.0% | 9.0% | 5.0% | 6.6% | 50.0% | 0.4% |
| 520: Parking Fund | 1.5% | 100.0% | 0.0% | 0.0% | 5.6% | 2.8% | 6.7% | 0.0% | 0.2% |
| 521: County Parking Lots Fund | 0.3% | 0.0% | 0.0% | 0.0% | 1.2% | 0.1% | 1.7% | 0.0% | 0.1% |
| 522: State Pier and Parking Lot Fun | 0.3% | 0.0% | 0.0% | 0.0% | 1.5% | 5.4% | 1.3% | 0.0% | 0.1% |

## Table A-3a: Final Allocation Amounts (OMB Compliant CAP)

| Department Classification | Department | Central Service Departments | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 100: Accounting | 100: City Attorney | 100: City Clerk | 100: City Council | 100: City Manager | 100: City Treasurer | 100: Civic Engagement | 100: Community Development Admin | 100: Finance Admin | 100: Fire Admin |
| | | **1,061,056** | **1,030,495** | **822,345** | **0** | **1,370,489** | **58,881** | **0** | **1,274,562** | **1,568,692** | **5,574,835** |
| Operating Department | 100: Business Licensing | 2,566 | 2,366 | 1,416 | - | 3,147 | 0 | - | - | 1,965 | - |
| Operating Department | 100: Community Development | 95,323 | 107,047 | 74,513 | - | 142,365 | 5,124 | - | 1,274,562 | 111,585 | - |
| Operating Department | 100: Fire | 124,204 | 153,234 | 71,586 | - | 203,791 | 1,810 | - | - | 237,950 | 5,574,835 |
| Operating Department | 100: Parks and Recreation | 118,002 | 84,240 | 32,216 | - | 112,033 | 4,260 | - | - | 148,946 | - |
| Operating Department | 100: Police | 410,960 | 390,624 | 524,844 | - | 519,503 | 2,555 | - | - | 513,778 | - |
| Operating Department | 100: Public Works | 97,964 | 104,897 | 49,039 | - | 139,505 | 836 | - | - | 134,654 | - |
| Operating Department | 201: Street Lighting & Landscape Fu | 4,194 | 3,284 | 403 | - | 4,367 | 353 | - | - | 8,855 | - |
| Operating Department | 205: Gas Tax Fund | 3,785 | 719 | 486 | - | 957 | 1,748 | - | - | 8,135 | - |
| Operating Department | 210: Asset Forfeiture Fund | 150 | 368 | 26 | - | 489 | 38 | - | - | 893 | - |
| Operating Department | 211: Police Safety Grants Fund | 879 | 1,059 | 101 | - | 1,408 | 171 | - | - | 2,206 | - |
| Operating Department | 220: Grants Fund | 917 | 985 | 759 | - | 1,309 | 4,848 | - | - | 806 | - |
| Operating Department | 230: Prop. A Fund | 7,864 | 6,568 | 2,533 | - | 8,735 | 892 | - | - | 10,423 | - |
| Operating Department | 231: Prop. C Fund | 6,384 | 410 | 272 | - | 545 | 725 | - | - | 16,600 | - |
| Operating Department | 232: AB 2766 Air Quality Fund | 13 | 9 | 7 | - | 12 | 43 | - | - | 25 | - |
| Operating Department | 233: Measure R | 2,979 | 321 | 222 | - | 427 | 871 | - | - | 7,105 | - |
| Operating Department | 234: Measure M | 5,580 | 1,406 | 1,048 | - | 1,870 | 5,877 | - | - | 12,914 | - |
| Operating Department | 240: Measure W | 1,208 | 156 | 105 | - | 208 | 371 | - | - | 2,640 | - |
| Operating Department | 401: Capital Improvement Fund | 11,973 | 1,204 | 763 | - | 1,601 | 1,548 | - | - | 25,863 | - |
| Operating Department | 501: Water Fund | 91,949 | 105,695 | 33,542 | - | 140,567 | 15,195 | - | - | 208,893 | - |
| Operating Department | 502: Storm Drain Fund | 12,013 | 13,007 | 4,671 | - | 17,298 | 2,011 | - | - | 20,109 | - |
| Operating Department | 503: Sewer Fund | 28,075 | 25,718 | 12,780 | - | 34,203 | 3,857 | - | - | 39,917 | - |
| Operating Department | 520: Parking Fund | 22,116 | 18,917 | 7,557 | - | 25,158 | 3,961 | - | - | 35,549 | - |
| Operating Department | 521: County Parking Lots Fund | 5,076 | 3,405 | 1,718 | - | 4,529 | 1,003 | - | - | 4,339 | - |
| Operating Department | 522: State Pier and Parking Lot Fun | 6,883 | 4,857 | 1,740 | - | 6,460 | 786 | - | - | 14,542 | - |

## Table A-3b: Final Allocation Amounts (OMB Compliant CAP) – *continued*

| Department Classification | Department | Central Service Departments | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 100: Human Resources | 100: Parking Citations | 100: Parks and Rec Admin | 100: Police Admin | 100: Public Works Admin | 100: Purchasing | 100: Revenue Services | 100: Utility Billing | Depreciation | Total Allocation |
| | | **1,997,287** | **202,857** | **2,822,662** | **11,009,903** | **3,021,739** | **493,423** | **657,042** | **208,628** | **846,468** | **34,021,364** |
| Operating Department | 100: Business Licensing | 5,903 | - | - | - | - | 945 | 0 | - | 28 | 18,335 |
| Operating Department | 100: Community Development | 240,798 | - | - | - | - | 50,464 | 57,177 | - | 20,869 | 2,179,826 |
| Operating Department | 100: Fire | 254,953 | - | - | - | - | 36,967 | 20,194 | - | 2,570 | 6,682,094 |
| Operating Department | 100: Parks and Recreation | 250,983 | - | 2,822,662 | - | - | 78,386 | 47,531 | - | 1,220 | 3,700,478 |
| Operating Department | 100: Police | 748,010 | - | - | 11,009,903 | - | 86,390 | 28,511 | - | 773,564 | 15,008,642 |
| Operating Department | 100: Public Works | 207,424 | - | - | - | 1,215,308 | 60,731 | 9,328 | - | 27,606 | 2,047,292 |
| Operating Department | 201: Street Lighting & Landscape Fu | 1,281 | - | - | - | 31,893 | 3,202 | 3,938 | - | 344 | 62,114 |
| Operating Department | 205: Gas Tax Fund | 1,817 | - | - | - | - | 16,772 | 19,501 | - | 76 | 53,996 |
| Operating Department | 210: Asset Forfeiture Fund | 62 | - | - | - | - | 28 | 421 | - | 3 | 2,479 |
| Operating Department | 211: Police Safety Grants Fund | 290 | - | - | - | - | 1,934 | 1,904 | - | 13 | 9,965 |
| Operating Department | 220: Grants Fund | 2,575 | - | - | - | - | 152 | 54,093 | - | 176 | 66,620 |
| Operating Department | 230: Prop. A Fund | 23,806 | - | - | - | - | 5,912 | 9,958 | - | 116 | 76,806 |
| Operating Department | 231: Prop. C Fund | 915 | - | - | - | - | 2,060 | 8,087 | - | 46 | 36,045 |
| Operating Department | 232: AB 2766 Air Quality Fund | 23 | - | - | - | - | 2 | 478 | - | 2 | 614 |
| Operating Department | 233: Measure R | 774 | - | - | - | - | 2,966 | 9,719 | - | 41 | 25,426 |
| Operating Department | 234: Measure M | 3,566 | - | - | - | - | 3,218 | 65,585 | - | 228 | 101,292 |
| Operating Department | 240: Measure W | 385 | - | - | - | - | 2,848 | 4,145 | - | 17 | 12,084 |
| Operating Department | 401: Capital Improvement Fund | 2,919 | - | - | - | - | 33,903 | 17,268 | - | 97 | 97,138 |
| Operating Department | 501: Water Fund | 133,516 | - | - | - | 1,108,118 | 35,815 | 169,560 | 104,314 | 12,015 | 2,159,182 |
| Operating Department | 502: Storm Drain Fund | 19,866 | - | - | - | 140,251 | 5,613 | 22,437 | - | 1,528 | 258,804 |
| Operating Department | 503: Sewer Fund | 53,472 | - | - | - | 272,157 | 24,551 | 43,044 | 104,314 | 3,004 | 645,092 |
| Operating Department | 520: Parking Fund | 30,077 | 202,857 | - | - | 170,002 | 13,611 | 44,198 | - | 1,950 | 575,951 |
| Operating Department | 521: County Parking Lots Fund | 6,943 | - | - | - | 37,363 | 518 | 11,193 | - | 431 | 76,518 |
| Operating Department | 522: State Pier and Parking Lot Fun | 6,930 | - | - | - | 46,647 | 26,435 | 8,769 | - | 523 | 124,571 |

# Appendix B

Appendix B provides the table detailing the allocation performed in allocating central service costs for the full cost allocation plan. The methodology for the full plan is the same as for the OMB compliant plan, as it is reasonable and represents how indirect support is provided in the City. The difference between the two plans, as has been described in this report, is in the costs that can be allocated.

# Table B-1a: Final Allocation Amounts (Full CAP)

| Department Classification | Department | 100: Accounting | 100: City Attorney | 100: City Clerk | 100: City Council | 100: City Manager | 100: City Treasurer | 100: Civic Engagement | 100: Community Development Admin | 100: Finance Admin | 100: Fire Admin |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Central Service Departments | | | | | | | | | |
| | | 1,061,056 | 1,521,455 | 999,445 | 585,067 | 1,265,063 | 58,881 | 656,691 | 1,020,709 | 1,424,142 | 4,331,200 |
| Operating Department | 100: Business Licensing | 2,568 | 3,540 | 1,723 | 1,361 | 2,943 | 0 | 1,528 | - | 1,827 | - |
| Operating Department | 100: Community Development | 95,361 | 159,002 | 90,598 | 61,143 | 132,208 | 5,124 | 68,629 | 1,020,709 | 102,193 | - |
| Operating Department | 100: Fire | 124,080 | 223,159 | 86,878 | 85,815 | 185,553 | 1,810 | 96,320 | - | 213,154 | 4,331,200 |
| Operating Department | 100: Parks and Recreation | 118,081 | 126,357 | 39,234 | 48,590 | 105,064 | 4,260 | 54,538 | - | 137,068 | - |
| Operating Department | 100: Police | 410,661 | 569,299 | 637,574 | 218,921 | 473,362 | 2,555 | 245,721 | - | 459,514 | - |
| Operating Department | 100: Public Works | 98,087 | 157,364 | 59,713 | 60,514 | 130,846 | 836 | 67,922 | - | 124,562 | - |
| Operating Department | 201: Street Lighting & Landscape Fu | 4,203 | 5,034 | 498 | 1,936 | 4,186 | 353 | 2,173 | - | 8,212 | - |
| Operating Department | 205: Gas Tax Fund | 3,785 | 1,074 | 591 | 413 | 893 | 1,748 | 463 | - | 7,396 | - |
| Operating Department | 210: Asset Forfeiture Fund | 151 | 568 | 33 | 218 | 472 | 38 | 245 | - | 834 | - |
| Operating Department | 211: Police Safety Grants Fund | 882 | 1,633 | 125 | 628 | 1,358 | 171 | 705 | - | 2,068 | - |
| Operating Department | 220: Grants Fund | 918 | 1,474 | 924 | 567 | 1,225 | 4,848 | 636 | - | 750 | - |
| Operating Department | 230: Prop. A Fund | 7,866 | 9,757 | 3,081 | 3,752 | 8,113 | 892 | 4,211 | - | 9,518 | - |
| Operating Department | 231: Prop. C Fund | 6,384 | 606 | 331 | 233 | 504 | 725 | 262 | - | 15,070 | - |
| Operating Department | 232: AB 2766 Air Quality Fund | 13 | 13 | 8 | 5 | 11 | 43 | 6 | - | 23 | - |
| Operating Department | 233: Measure R | 2,980 | 477 | 270 | 184 | 397 | 871 | 206 | - | 6,453 | - |
| Operating Department | 234: Measure M | 5,581 | 2,099 | 1,275 | 807 | 1,746 | 5,877 | 906 | - | 11,745 | - |
| Operating Department | 240: Measure W | 1,208 | 232 | 128 | 89 | 193 | 371 | 100 | - | 2,399 | - |
| Operating Department | 401: Capital Improvement Fund | 11,974 | 1,791 | 927 | 689 | 1,489 | 1,548 | 773 | - | 23,492 | - |
| Operating Department | 501: Water Fund | 92,080 | 159,417 | 40,899 | 61,303 | 132,553 | 15,195 | 68,808 | - | 192,781 | - |
| Operating Department | 502: Storm Drain Fund | 12,026 | 19,556 | 5,690 | 7,520 | 16,261 | 2,011 | 8,441 | - | 18,585 | - |
| Operating Department | 503: Sewer Fund | 28,071 | 38,217 | 15,535 | 14,696 | 31,777 | 3,857 | 16,495 | - | 36,471 | - |
| Operating Department | 520: Parking Fund | 22,133 | 28,412 | 9,202 | 10,926 | 23,624 | 3,961 | 12,263 | - | 32,724 | - |
| Operating Department | 521: County Parking Lots Fund | 5,076 | 5,062 | 2,088 | 1,946 | 4,209 | 1,003 | 2,185 | - | 3,971 | - |
| Operating Department | 522: State Pier and Parking Lot Fun | 6,888 | 7,311 | 2,120 | 2,811 | 6,079 | 786 | 3,155 | - | 13,332 | - |

# Table B-1b: Final Allocation Amounts (Full CAP) – *continued*

| | | Central Service Departments | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Department Classification** | **Department** | **100: Human Resources** | **100: Parking Citations** | **100: Parks and Rec Admin** | **100: Police Admin** | **100: Public Works Admin** | **100: Purchasing** | **100: Revenue Services** | **100: Utility Billing** | **Depreciation** | **Total Allocation** |
| | | **2,032,287** | **202,857** | **2,822,662** | **11,026,003** | **3,026,739** | **493,423** | **657,042** | **208,628** | **846,468** | **35,994,782** |
| Operating Department | 100: Business Licensing | 6,007 | - | - | - | - | 945 | 0 | - | 28 | 22,724 |
| Operating Department | 100: Community Development | 245,017 | - | - | - | - | 50,464 | 57,177 | - | 20,869 | 2,382,192 |
| Operating Department | 100: Fire | 259,421 | - | - | - | - | 36,967 | 20,194 | - | 2,570 | 6,963,860 |
| Operating Department | 100: Parks and Recreation | 255,381 | - | 2,822,662 | - | - | 78,386 | 47,531 | - | 1,220 | 3,853,601 |
| Operating Department | 100: Police | 761,118 | - | - | 11,026,003 | - | 86,390 | 28,511 | - | 773,564 | 15,808,183 |
| Operating Department | 100: Public Works | 211,059 | - | - | - | 1,217,319 | 60,731 | 9,328 | - | 27,606 | 2,240,005 |
| Operating Department | 201: Street Lighting & Landscape Fu | 1,303 | - | - | - | 31,946 | 3,202 | 3,938 | - | 344 | 67,805 |
| Operating Department | 205: Gas Tax Fund | 1,849 | - | - | - | - | 16,772 | 19,501 | - | 76 | 55,350 |
| Operating Department | 210: Asset Forfeiture Fund | 63 | - | - | - | - | 28 | 421 | - | 3 | 3,105 |
| Operating Department | 211: Police Safety Grants Fund | 295 | - | - | - | - | 1,934 | 1,904 | - | 13 | 11,775 |
| Operating Department | 220: Grants Fund | 2,621 | - | - | - | - | 152 | 54,093 | - | 176 | 68,485 |
| Operating Department | 230: Prop. A Fund | 24,223 | - | - | - | - | 5,912 | 9,958 | - | 116 | 88,823 |
| Operating Department | 231: Prop. C Fund | 931 | - | - | - | - | 2,060 | 8,087 | - | 46 | 36,825 |
| Operating Department | 232: AB 2766 Air Quality Fund | 24 | - | - | - | - | 2 | 478 | - | 2 | 631 |
| Operating Department | 233: Measure R | 788 | - | - | - | - | 2,966 | 9,719 | - | 41 | 26,035 |
| Operating Department | 234: Measure M | 3,628 | - | - | - | - | 3,218 | 65,585 | - | 228 | 103,958 |
| Operating Department | 240: Measure W | 391 | - | - | - | - | 2,848 | 4,145 | - | 17 | 12,378 |
| Operating Department | 401: Capital Improvement Fund | 2,970 | - | - | - | - | 33,903 | 17,268 | - | 97 | 99,403 |
| Operating Department | 501: Water Fund | 135,856 | - | - | - | 1,109,951 | 35,815 | 169,560 | 104,314 | 12,015 | 2,348,499 |
| Operating Department | 502: Storm Drain Fund | 20,214 | - | - | - | 140,483 | 5,613 | 22,437 | - | 1,528 | 282,280 |
| Operating Department | 503: Sewer Fund | 54,409 | - | - | - | 272,607 | 24,551 | 43,044 | 104,314 | 3,004 | 692,513 |
| Operating Department | 520: Parking Fund | 30,604 | 202,857 | - | - | 170,283 | 13,611 | 44,198 | - | 1,950 | 610,228 |
| Operating Department | 521: County Parking Lots Fund | 7,065 | - | - | - | 37,425 | 518 | 11,193 | - | 431 | 82,801 |
| Operating Department | 522: State Pier and Parking Lot Fun | 7,051 | - | - | - | 46,725 | 26,435 | 8,769 | - | 523 | 133,325 |

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