

# **CITY OF BERKELEY CALIFORNIA**



## **Indirect Cost Allocation Plan For Fiscal Year 2021**

**Prepared by Finance Department**

**CITY OF BERKELEY  
INDIRECT COST ALLOCATION PLAN  
For Fiscal Year 2021**

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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, 2020 through June 30, 2021.
- 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.

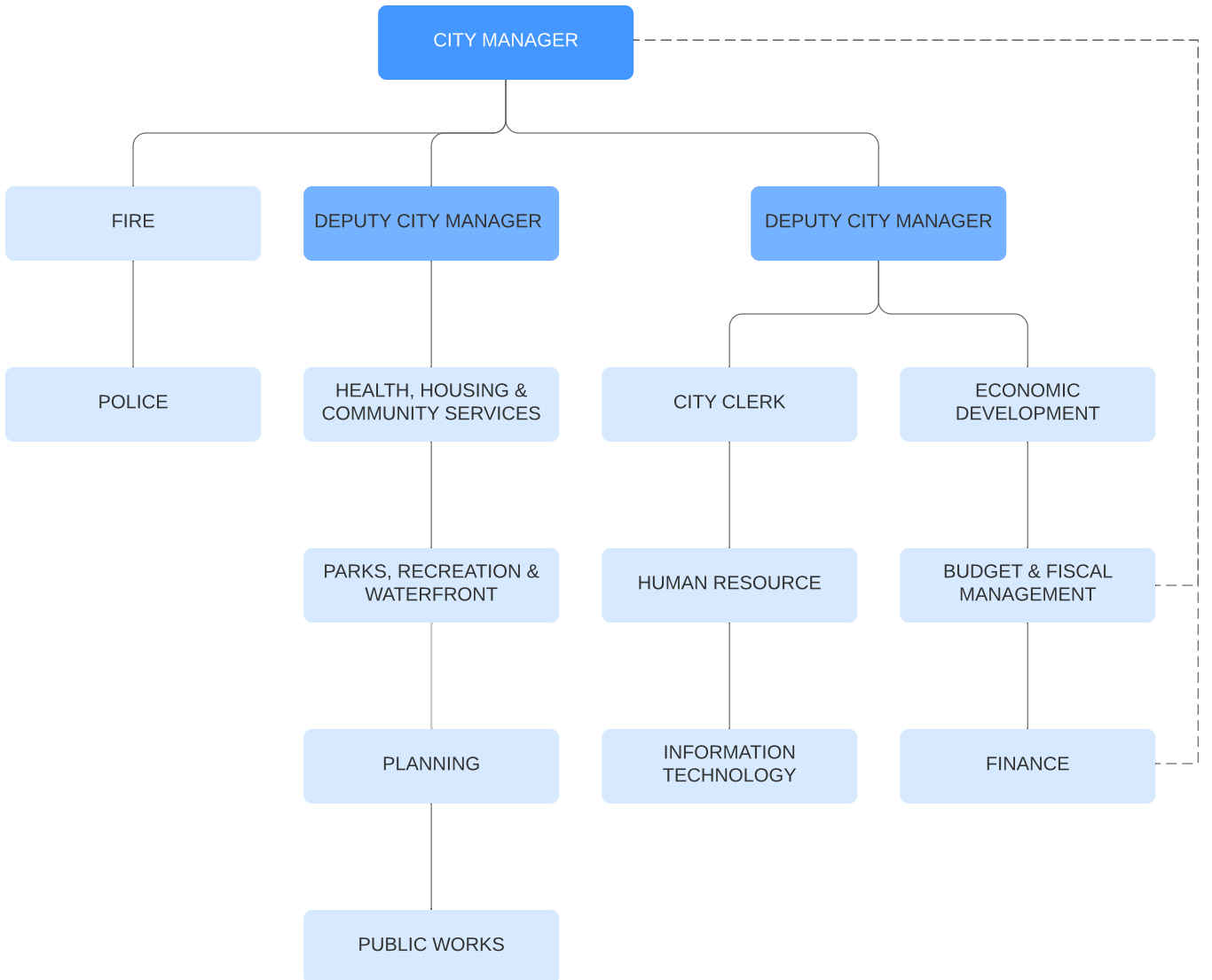
\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

City of Berkeley  
1947 Center Street  
Berkeley, CA 94704

CITY OF BERKELEY ORGANIZATION CHART  
2021



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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, 2021 to establish cost allocations for fiscal year 2021 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: \_\_\_\_\_

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**EXHIBIT C**

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

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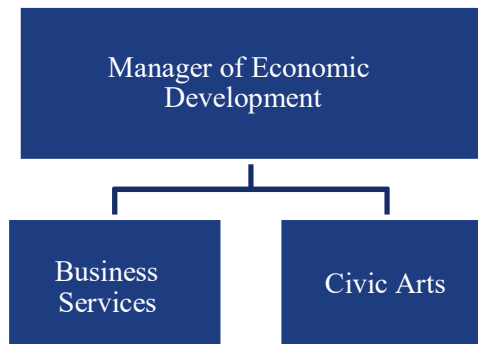


# **OFFICE OF ECONOMIC DEVELOPMENT**

## **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	\$ 685,595	\$ 28,721	\$ 448,065	\$ 208,809
Fringe benefits	355,868	20,166	224,414	111,289
Professional services	1,178,551	-	683,424	495,127
Government agencies	111,878	-	33,340	78,538
Community agencies	2,368,884	-	1,803,861	565,023
Repair and maintenance	69,778	-	69,778	-
Communication	2,925	83	2,841	-
Building and equipment rentals	878	-	878	-
Advertising	33,121	-	5,237	27,884
Dues and subscriptions	159,511	-	159,262	249
Transportation	3,500	-	3,500	-
Materials and supplies	10,462	-	6,235	4,227
Indirect costs	1,576	-	1,576	-
Subtotal	4,982,525	48,970	3,442,409	1,491,146
Less unallowance costs:				
Governmental agencies & Loans	(111,878)	-	(33,340)	(78,538)
Capital expenditure	-	-	-	-
Advertising & Indirect cost	(34,696)	-	(6,812)	(27,884)
Adjusted Expenditures	\$ 4,835,951	\$ 48,970	\$ 3,402,257	\$ 1,384,724

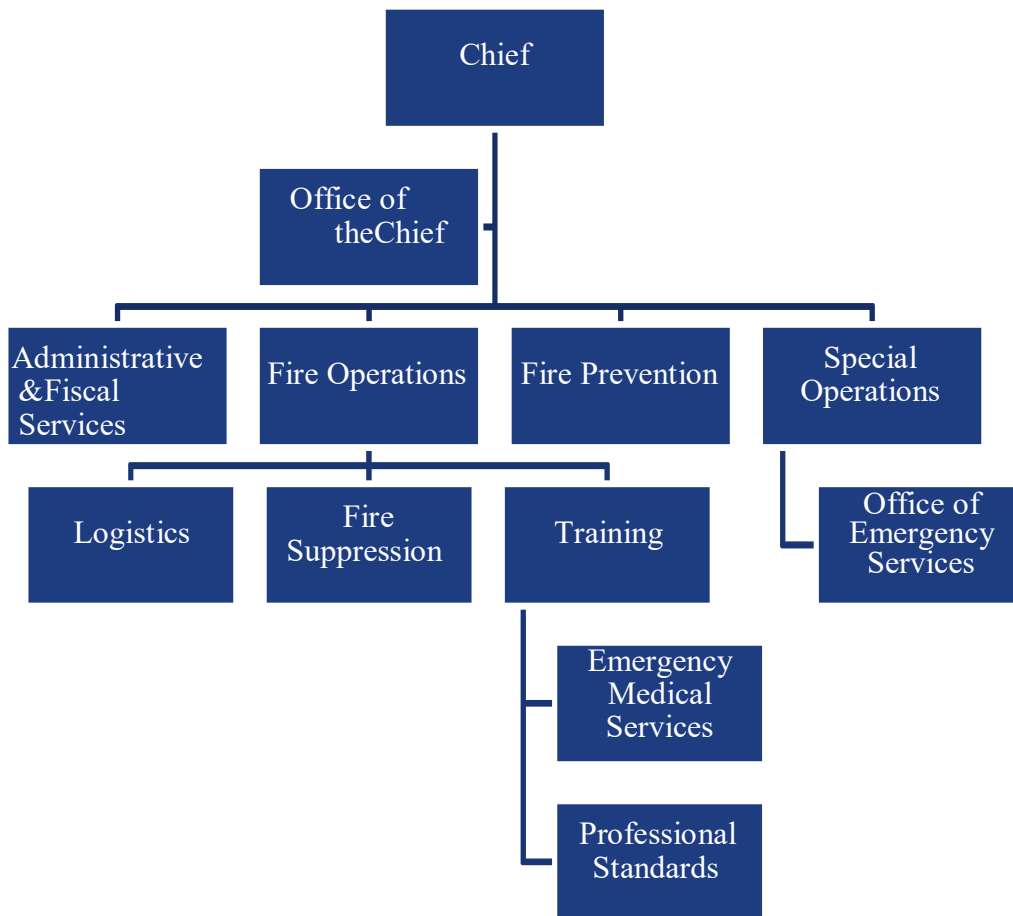
(a) To Schedule D-13 & F-1

# 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	\$ 24,147,727	\$ 989,041	\$ 712,621	\$ 14,646,930
Fringe benefits	17,839,794	697,682	500,794	11,073,779
Professional services	2,241,859	106,314	1,202	167,065
Government agencies	246,586	-	-	10,421
Repair and maintenance	2,348,805	1,263,789	-	1,085,016
Communication	222,902	2,920	-	203,727
Building and equipment rentals	106,723	-	6,354	9,039
Dues and subscriptions	4,689	2,050	-	50
Printing and binding	1,939	-	-	127
Transportation	1,246,610	14,909	120,867	550,898
Materials and supplies	918,445	16,840	14,424	513,251
Utilities	223,177	3,644	-	219,533
Indirect costs	8,329	-	-	-
Machinery and equipment	323,404	-	-	314,319
Transfers out	10,712	-	-	-
Subtotal	49,891,701	3,097,188	1,356,262	28,794,155
Less unallowance costs:				
Governmental agencies	(246,586)	-	-	(10,421)
Capital expenditure	(323,404)	-	-	(314,319)
Advertising & Indirect cost	(8,329)	-	-	-
Adjusted Expenditures	\$ 49,313,382	\$ 3,097,188	\$ 1,356,262	\$ 28,469,415

(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	\$ 436,275	\$ 7,362,861
Fringe benefits	330,863	5,236,677
Professional services	6,190	1,961,088
Government agencies	-	236,165
Repair and maintenance	-	-
Communication	-	16,255
Building and equipment rentals	-	91,330
Dues and subscriptions	200	2,389
Printing and binding	1,812	-
Transportation	19,105	540,832
Materials and supplies	2,423	371,507
Utilities	-	-
Indirect costs	8,329	-
Machinery and equipment	9,085	-
Transfers out	-	10,712
Subtotal	814,281	15,829,816
Less unallowance costs:		
Governmental agencies	-	(236,165)
Capital expenditure	(9,085)	-
Advertising & Indirect cost	(8,329)	-
Adjusted Expenditures	\$ 796,867	\$ 15,593,650

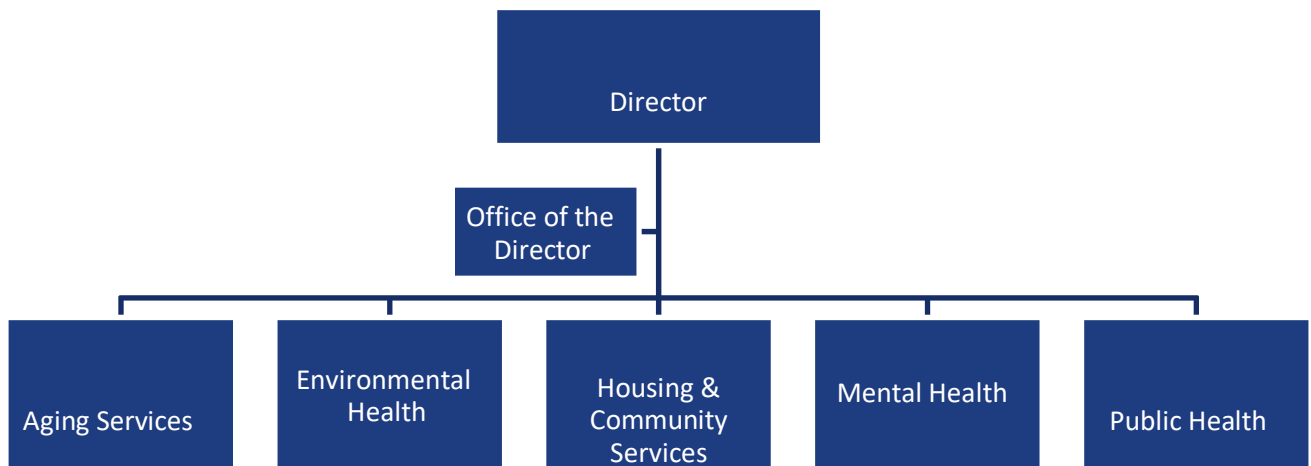
(a) To Schedule D-13 & F-1

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

## **MISSION STATEMENT**

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

## **ORGANIZATION CHART**



Schedule C-3  
 Health, Housing, and Community Services

Service Division Categories	Total (a)	Office of Health Services Director	Aging Services	Environmental Health	Housing Development
Salaries and wages	\$ 18,346,064	\$ 3,584,598	\$ 1,933,542	\$ 1,046,650	\$ 740,070
Fringe benefits	11,266,505	2,236,089	1,217,934	649,306	408,304
Professional services	3,382,098	1,082,793	454,970	53,798	22,722
Government agencies	60,958	3,595	23,953	-	-
Community agencies	19,976,215	6,455,557	-	-	-
Repair and maintenance	2,284,394	2,017,362	-	-	-
Communication	231,030	56,041	37,158	5,407	360
Building and equipment rentals	451,683	6,110	6,032	3,397	-
Advertising	17,276	3,731	-	-	-
Housing assistance payments	5,533,670	-	-	-	-
Insurance	48,049	-	-	-	-
Dues and subscriptions	106,696	4,242	145	3,197	1,500
Printing and binding	57,614	3,563	37,691	771	-
Transportation	263,912	12,000	62,413	36,420	-
Materials and supplies	866,924	170,743	105,328	10,054	2,126
Utilities	181,516	35,602	56,244	-	-
Indirect costs	36,028	-	-	36,028	-
Machinery and equipment	20,652	-	-	-	-
Loans	18,679,776	-	-	-	17,848,882
Subtotal	81,811,058	15,672,026	3,935,411	1,845,027	19,023,965
Less unallowance costs:					
Governmental agencies & Loans	(18,740,733)	(3,595)	(23,953)	-	(17,848,882)
Capital expenditure	(20,652)	-	-	-	-
Advertising & Indirect cost	(53,303)	(3,731)	-	(36,028)	-
Adjusted Expenditures	<u>\$ 62,996,369</u>	<u>\$ 15,664,700</u>	<u>\$ 3,911,458</u>	<u>\$ 1,808,999</u>	<u>\$ 1,175,083</u>

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

Schedule C-3  
 Health, Housing, and Community Services

Service Division Categories	Community Services	Mental Health	Public Health
Salaries and wages	\$ 994,838	\$ 6,818,889	\$ 3,227,475
Fringe benefits	532,054	4,204,493	2,018,324
Professional services	541,953	778,502	447,360
Government agencies	6,676	486	26,249
Community agencies	10,817,315	2,555,023	148,321
Repair and maintenance	-	34,391	232,641
Communication	1,687	103,358	27,019
Building and equipment rentals	11,569	397,057	27,517
Advertising	-	-	13,545
Housing assistance payments	5,533,670	-	-
Insurance	-	32,033	16,016
Dues and subscriptions	-	63,937	33,675
Printing and binding	-	5,157	10,432
Transportation	-	147,313	5,766
Materials and supplies	72,090	246,019	260,564
Utilities	-	54,988	34,681
Indirect costs	-	-	-
Machinery and equipment	-	-	20,652
Loans	830,894	-	-
Subtotal	19,342,747	15,441,645	6,550,238
Less unallowance costs:			
Governmental agencies & Loans	(837,570)	(486)	(26,249)
Capital expenditure	-	-	(20,652)
Advertising & Indirect cost	-	-	(13,545)
Adjusted Expenditures	\$ 18,505,177	\$ 15,441,160	\$ 6,489,793

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

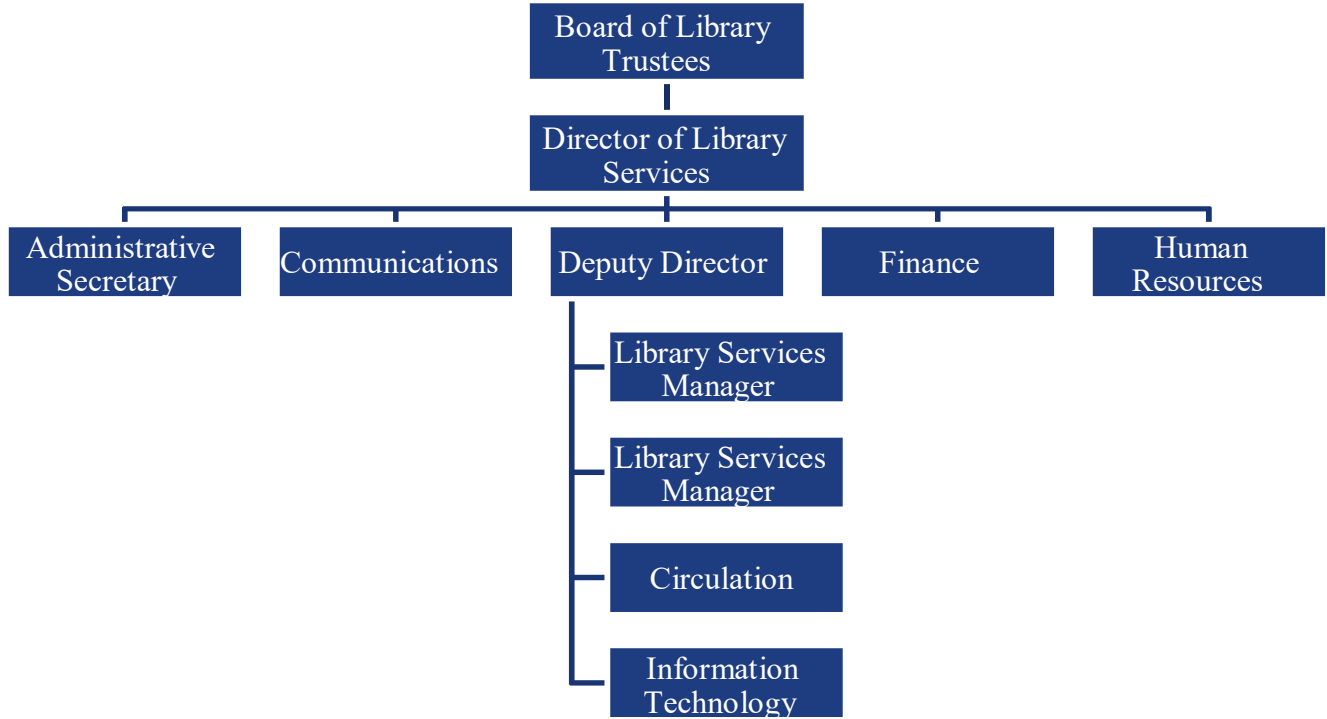


# **BERKELEY PUBLIC LIBRARY**

## **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	\$ 6,599,318	\$ 972,488	\$ 182,924	\$ 544,324
Fringe benefits	4,304,659	601,043	140,735	342,845
Professional services	791,239	337,599	217,766	177,520
Government agencies	4,400	-	4,400	-
Repair and maintenance	540,189	-	360,565	179,624
Communication	118,280	3,051	-	115,229
Building and equipment rentals	76	76	-	-
Advertising	3,138	2,180	-	-
Rentals and leases	7,950	5,916	2,034	-
Dues and subscriptions	36,946	36,946	-	-
Printing and binding	2,268	422	-	-
Transportation	13,356	463	12,893	-
Materials and supplies	2,700,731	237,829	64,959	292,877
Utilities	346,059	-	235,232	-
Machinery and equipment	250,939	-	-	139,669
Property acquisition and improvements	2,315,233	-	-	-
Subtotal	18,034,782	2,198,014	1,221,508	1,792,088
Less unallowance costs:				
Governmental agencies	(4,400)	-	(4,400)	-
Capital expenditure	(2,566,172)	-	-	(139,669)
Advertising	(3,138)	(2,180)	-	-
Adjusted Expenditures	\$ 15,461,072	\$ 2,195,834	\$ 1,217,108	\$ 1,652,419

(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	\$ 65,912	\$ 1,626,877	\$ 2,539,353	\$ 667,440
Fringe benefits	35,437	1,055,580	1,688,517	440,501
Professional services	-	30,860	27,494	-
Government agencies	-	-	-	-
Repair and maintenance	-	-	-	-
Communication	-	-	-	-
Building and equipment rentals	-	-	-	-
Advertising	-	958	-	-
Rentals and leases	-	-	-	-
Dues and subscriptions	-	-	-	-
Printing and binding	-	1,845	-	-
Transportation	-	-	-	-
Materials and supplies	154,009	85,681	52,360	1,813,016
Utilities	-	-	110,827	-
Machinery and equipment	111,270	-	-	-
Property acquisition and improvements	2,315,233	-	-	-
Subtotal	2,681,861	2,801,802	4,418,552	2,920,958
Less unallowance costs:				
Governmental agencies	-	-	-	-
Capital expenditure	(2,426,503)	-	-	-
Advertising	-	(958)	-	-
Adjusted Expenditures	\$ 255,358	\$ 2,800,844	\$ 4,418,552	\$ 2,920,958

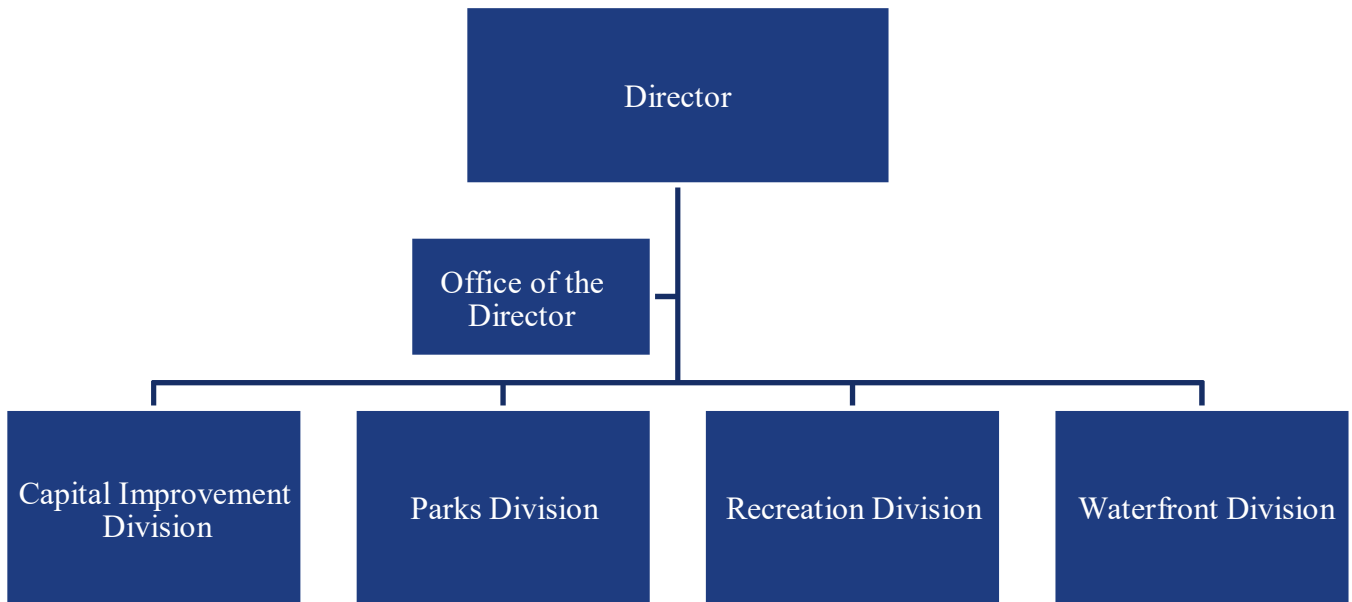
(a) To Schedule D-13 & F-2

# ***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	\$ 12,085,102	\$ 2,079,256	\$ 4,613,620	\$ 4,065,811	\$ 1,326,415
Fringe benefits	7,000,302	1,245,454	3,230,318	1,635,550	888,980
Professional services	7,248,526	3,333,109	1,013,892	2,638,883	262,642
Government agencies	215,791	188,373	50	27,368	-
Repair and maintenance	1,295,059	951,430	88,997	104,734	149,899
Communication	112,383	8,826	18,173	64,938	20,446
Building and equipment rentals	151,208	16,137	106,920	21,023	7,128
Advertising	17,680	-	-	75	17,605
Facility maintenance	76,032	76,032	-	-	-
Insurance	51,614	-	-	-	51,614
Dues and subscriptions	6,718	915	2,326	3,128	350
Printing and binding	25,146	10,890	7,053	6,637	567
Transportation	868,029	3,500	645,226	20,894	198,410
Materials and supplies	1,140,602	232,877	386,449	364,928	156,347
Utilities	2,131,701	27,046	1,197,404	305,629	601,622
Indirect costs	374,831	80,604	24,374	13,476	256,378
Interest payment	297,660	-	-	-	297,660
Machinery and equipment	91,720	88,010	3,710	-	-
Property acquisition and improvements	27,308,870	11,501,004	11,282	15,796,585	-
Principal payment	188,059	-	-	-	188,059
Other costs	4,776	-	-	4,776	-
Transfers out	103,241	45,350	36,795	3,000	18,096
Subtotal	60,795,051	19,888,812	11,386,587	25,077,435	4,442,217
Less unallowance costs:					
Governmental agencies	(215,791)	(188,373)	(50)	(27,368)	-
Capital expenditure	(27,400,591)	(11,589,014)	(14,992)	(15,796,585)	-
Advertising & Indirect cost	(392,511)	(80,604)	(24,374)	(13,551)	(273,983)
Adjusted Expenditures	\$ 32,786,158	\$ 8,030,822	\$ 11,347,172	\$ 9,239,931	\$ 4,168,233

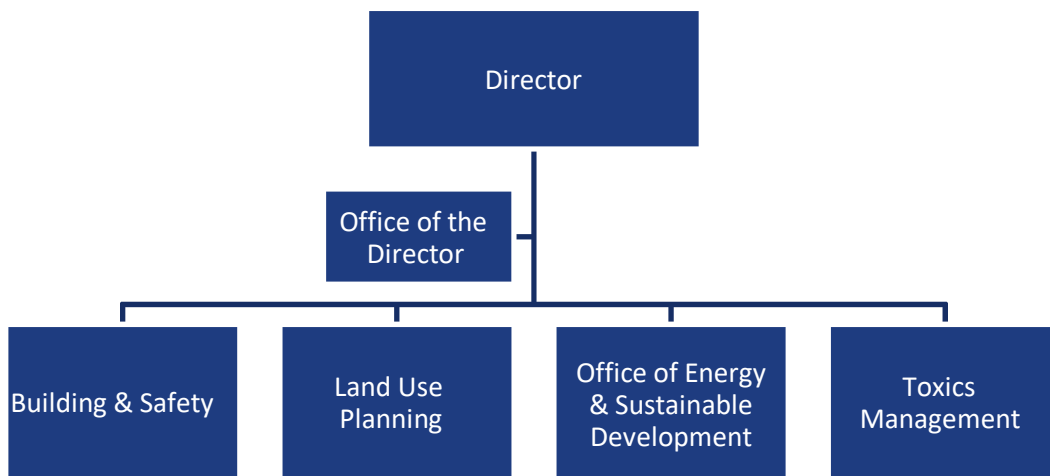
(a) To Schedule D-13 & F-3

# **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	\$ 9,464,958	\$ 480,577	\$ 669,010	\$ 2,717,501
Fringe benefits	5,905,292	314,389	407,802	1,645,550
Professional services	2,099,604	36,831	1,607	1,310,855
Government agencies	620,232	-	-	-
Repair and maintenance	1,561,389	1,468,306	30,008	9,394
Communication	37,749	1,826	5,186	3,469
Building and equipment rentals	33,060	3,167	1,643	14,800
Advertising	10,347	-	-	7,557
Dues and subscriptions	19,290	-	90	1,893
Printing and binding	13,851	-	-	1,568
Transportation	190,426	1,500	19,215	62
Materials and supplies	230,040	6,129	6,119	77,820
Indirect costs	1,500,812	72,876	110,707	440,561
Transfers out	640	-	640	-
Subtotal	21,687,691	2,385,602	1,252,026	6,231,031
Less unallowance costs:				
Governmental agencies	(620,232)	-	-	-
Advertising & Indirect cost	(1,511,159)	(72,876)	(110,707)	(448,118)
Adjusted Expenditures	\$ 19,556,300	\$ 2,312,725	\$ 1,141,319	\$ 5,782,913

(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	\$ 4,169,479	\$ 722,783	\$ 705,608
Fringe benefits	2,656,777	458,133	422,641
Professional services	510,315	193,136	46,860
Government agencies	620,232	-	-
Repair and maintenance	45,196	6,970	1,515
Communication	21,642	4,708	918
Building and equipment rentals	6,700	5,928	821
Advertising	2,790	-	-
Dues and subscriptions	3,168	289	13,850
Printing and binding	11,751	276	255
Transportation	169,969	(320)	-
Materials and supplies	94,061	36,070	9,841
Indirect costs	678,967	151,121	46,581
Transfers out	-	-	-
Subtotal	8,991,046	1,579,096	1,248,890
Less unallowance costs:			
Governmental agencies	(620,232)	-	-
Advertising & Indirect cost	(681,756)	(151,121)	(46,581)
Adjusted Expenditures	\$ 7,689,058	\$ 1,427,975	\$ 1,202,310

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

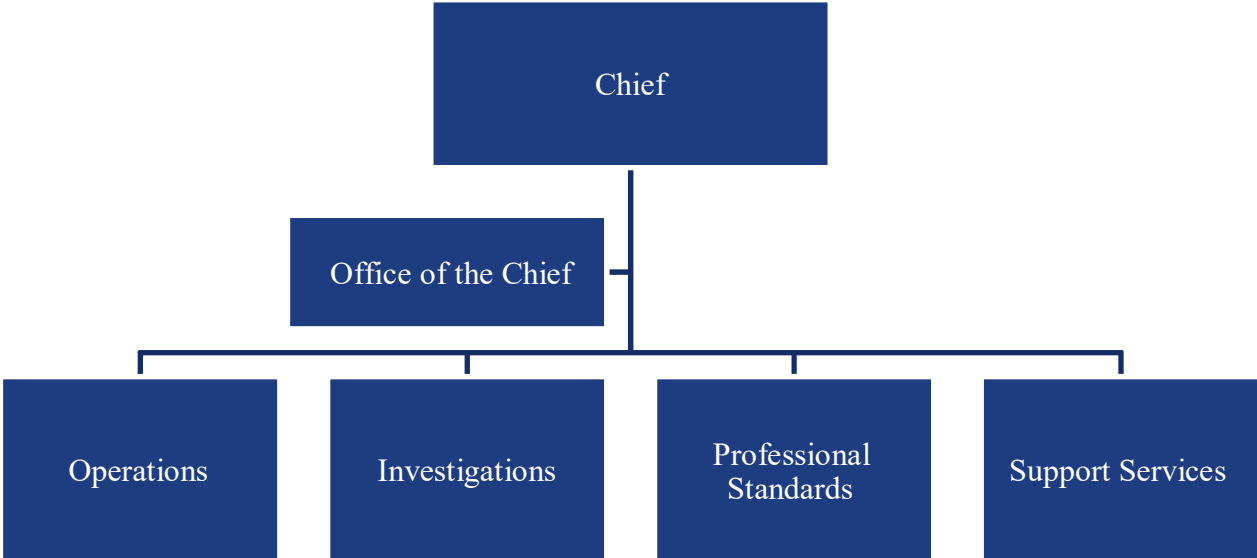


***POLICE DEPARTMENT***

**MISSION STATEMENT**

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

**ORGANIZATION CHART**



Schedule C-7  
Police Department

Service Division Categories	Total (a)	Office of the Chief of Police	Administration	Support Service
Salaries and wages	\$ 18,253,949	\$ 890,026	\$ 2,201,285	\$ 5,894,698
Fringe benefits	13,475,470	802,381	1,244,625	3,503,322
Professional services	903,244	28,748	115,251	7,080
Repair and maintenance	3,110,817	2,336,221	733,354	-
Communication	122,663	-	117,371	-
Building and equipment rentals	300,504	-	39,187	-
Advertising	7,705	-	1,089	-
Dues and subscriptions	22,908	5,189	612	7,083
Printing and binding	13,832	43	13,789	-
Transportation	2,006,163	614	1,530,272	-
Materials and supplies	593,759	5,239	221,142	52,609
Utilities	24,293	-	6,852	-
Machinery and equipment	70,374	58,775	-	-
Transfers out	8,652	-	-	-
Subtotal	38,914,333	4,127,236	6,224,829	9,464,791
Less unallowance costs:				
Capital expenditure	(70,374)	(58,775)	-	-
Advertising	(7,705)	-	(1,089)	-
Adjusted Expenditures	\$ 38,836,254	\$ 4,068,461	\$ 6,223,740	\$ 9,464,791

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

Schedule C-7  
Police Department

Service Division Categories	Patrol	Police Investigation	Police Professional Standards
Salaries and wages	\$ 207,289	\$ 7,308,555	\$ 1,752,096
Fringe benefits	-	6,544,649	1,380,494
Professional services	10,000	629,378	112,787
Repair and maintenance	-	41,242	-
Communication	-	5,292	-
Building and equipment rentals	-	246,767	14,550
Advertising	-	-	6,616
Dues and subscriptions	-	8,207	1,817
Printing and binding	-	-	-
Transportation	-	380,062	95,216
Materials and supplies	540	143,851	170,378
Utilities	-	17,441	-
Machinery and equipment	-	11,599	-
Transfers out	-	8,652	-
Subtotal	217,829	15,345,695	3,533,953
Less unallowance costs:			
Capital expenditure	-	(11,599)	-
Advertising	-	-	(6,616)
Adjusted Expenditures	\$ 217,829	\$ 15,334,096	\$ 3,527,337

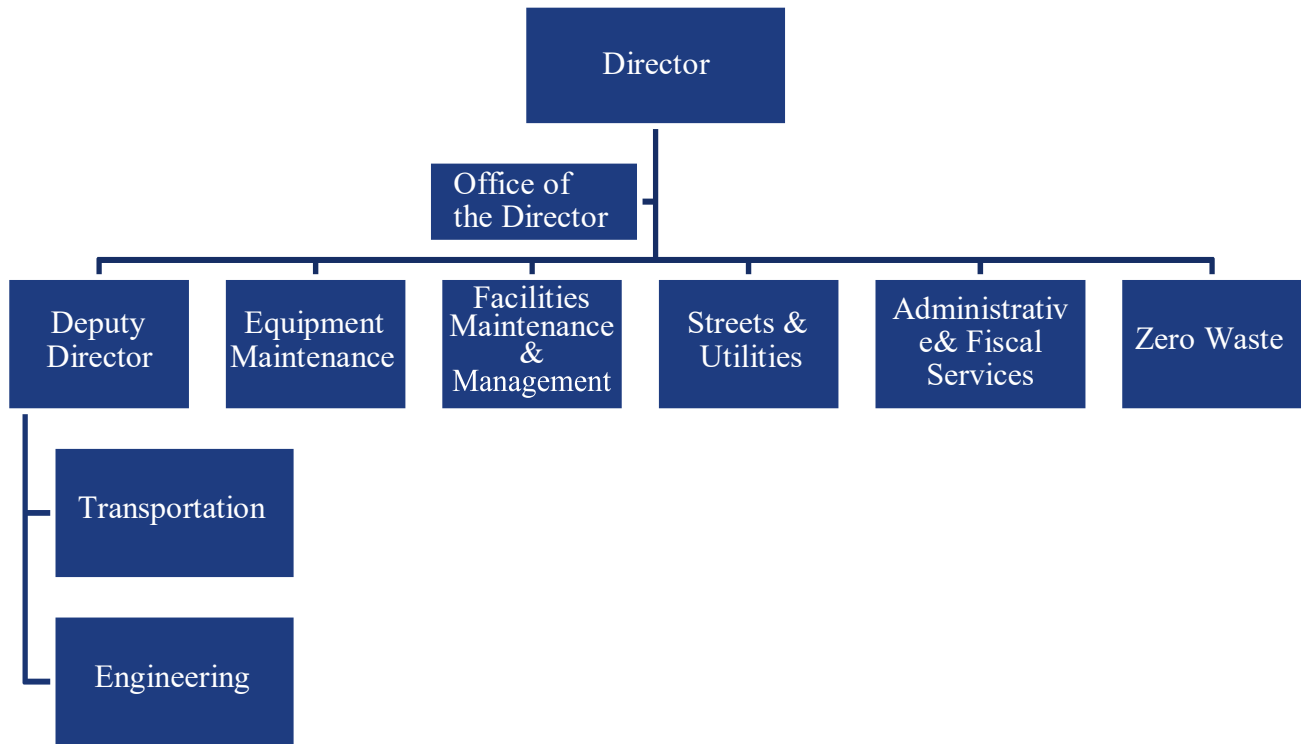
(a) To Schedule D-13 & F-4

# ***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 Director &			General Engineering
		Admin	Administration	Transportation	
Salaries and wages	\$ 27,528,056	\$ 1,440,741	\$ 796,559	\$ 3,272,304	\$ 3,621,685
Fringe benefits	20,371,768	876,604	487,184	2,420,427	2,071,589
Professional services	21,354,322	41,475	285,293	3,415,726	3,658,956
Government agencies	206,145	-	-	63,813	130,835
Community agencies	34,000	-	-	34,000	-
Repair and maintenance	4,765,053	2,646,435	151,109	380,761	229,129
Communication	216,685	5,293	5,434	66,241	14,344
Building and equipment rentals	168,042	4,384	5,233	1,651	10,859
Advertising	13,144	115	175	622	-
Rentals and leases	13,905	1,315	6,976	1,612	4,001
Insurance	7,722	-	-	-	-
Dues and subscriptions	32,266	824	1,391	1,897	26,324
Printing and binding	44,125	904	241	5,149	12,942
Transportation	8,123,016	1,506	19,906	209,677	92,785
Materials and supplies	4,555,350	27,894	31,948	286,184	129,730
Utilities	2,038,301	167	82,370	247,055	566
Indirect costs	3,156,576	165,734	39,200	43,244	291,872
Interest payment	95,926	-	-	-	-
Machinery and equipment	6,894,197	-	-	95,615	28,539
Property acquisition and improvements	24,773,818	-	-	3,786,523	20,811,316
Principal payment	1,186,001	-	-	-	-
Other costs	164,364	-	-	-	148,926
Transfers out	325,234	24,482	5,544	12,152	42,428
Subtotal	126,068,016	5,237,874	1,918,564	14,344,654	31,326,824
Less unallowance costs:					
Governmental agencies	(206,145)	-	-	(63,813)	(130,835)
Capital expenditure	(31,668,015)	-	-	(3,882,137)	(20,839,855)
Advertising & Indirect cost	(3,169,720)	(165,849)	(39,375)	(43,866)	(291,872)
Adjusted Expenditures	\$ 91,024,136	\$ 5,072,025	\$ 1,879,189	\$ 10,354,837	\$ 10,064,263

(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	\$ -	\$ 2,650,697	\$ 5,104,648	\$ 9,148,231	\$ 1,493,190
Fringe benefits	-	2,071,394	4,227,683	7,050,596	1,166,292
Professional services	27,642	699,091	505,514	12,095,822	624,803
Government agencies	-	6,573	-	4,924	-
Community agencies	-	-	-	-	-
Repair and maintenance	-	831,126	220,745	245,843	59,905
Communication	-	97,182	14,196	12,220	1,775
Building and equipment rentals	-	1,979	14,819	129,015	100
Advertising	-	12,232	-	-	-
Rentals and leases	-	-	-	-	-
Insurance	-	-	-	-	7,722
Dues and subscriptions	-	-	1,029	596	206
Printing and binding	-	-	11,977	12,912	-
Transportation	-	245,903	1,427,579	5,898,494	227,166
Materials and supplies	-	452,483	280,294	573,040	2,773,778
Utilities	-	1,259,287	391,487	47,379	9,990
Indirect costs	-	65,634	706,356	1,844,536	-
Interest payment	-	-	-	-	95,926
Machinery and equipment	-	52,721	118,744	693,645	5,904,933
Property acquisition and improvements	49,065	88,330	-	38,585	-
Principal payment	-	-	-	-	1,186,001
Other costs	-	10,032	-	1,484	3,923
Transfers out	55,625	18,044	68,223	98,736	-
Subtotal	132,332	8,562,705	13,093,294	37,896,059	13,555,710
Less unallowance costs:					
Governmental agencies	-	(6,573)	-	(4,924)	-
Capital expenditure	(49,065)	(141,051)	(118,744)	(732,230)	(5,904,933)
Advertising & Indirect cost	-	(77,865)	(706,356)	(1,844,536)	-
Adjusted Expenditures	\$ 83,267	\$ 8,337,216	\$ 12,268,194	\$ 35,314,369	\$ 7,650,777

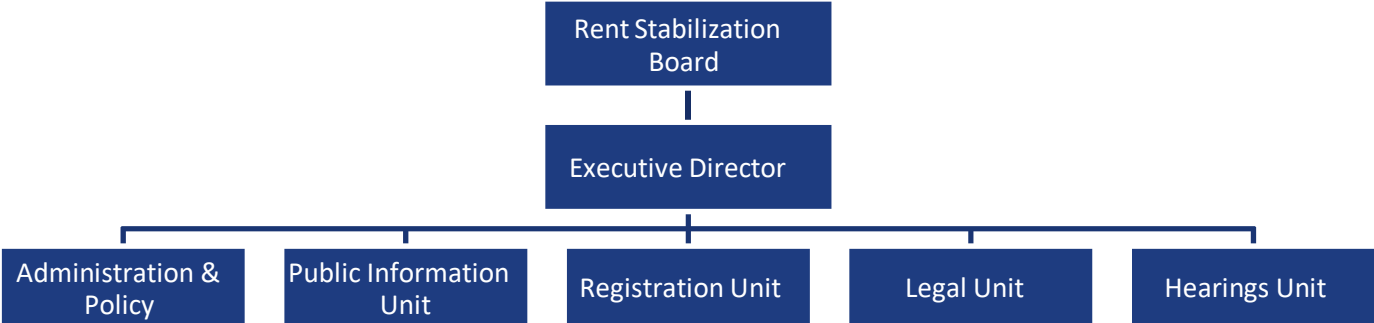
(a) To Schedule D-13 & F-6

# **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	\$ 2,377,575	\$ 2,377,575
Fringe benefits	1,550,686	1,550,686
Professional services	615,045	615,045
Community agencies	458,140	458,140
Repair and maintenance	50,709	50,709
Communication	7,292	7,292
Building and equipment rentals	336,232	336,232
Advertising	33,720	33,720
Dues and subscriptions	15,267	15,267
Printing and binding	24,798	24,798
Transportation	1,512	1,512
Materials and supplies	46,215	46,215
Subtotal	5,517,190	5,517,190
Less unallowance costs:		
Advertising and Indirect cost	(33,720)	(33,720)
Adjusted Expenditures	\$ 5,483,470	\$ 5,483,470

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



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EXHIBIT D

Computations of Service/Supporting Costs

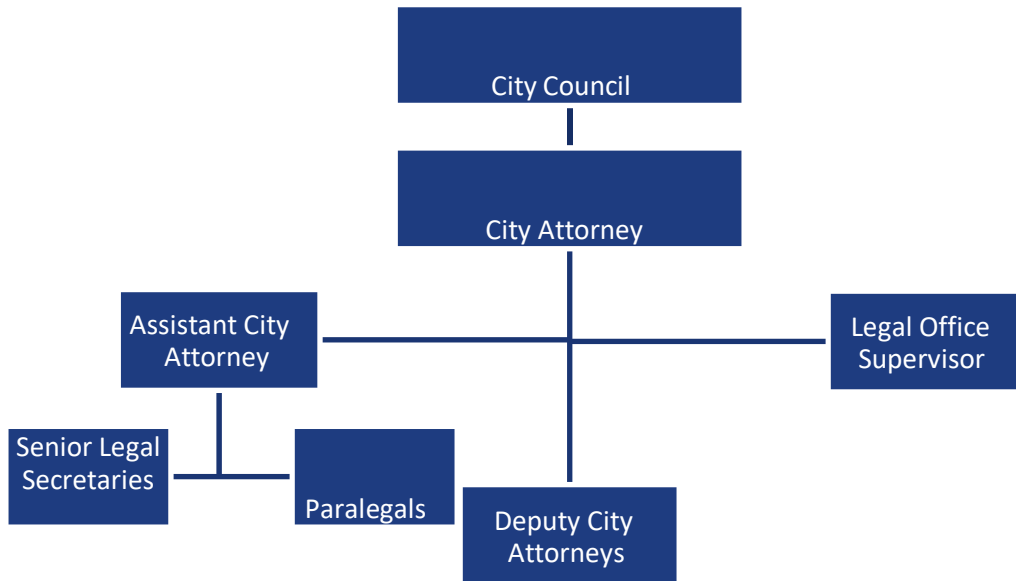
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# **CITY ATTORNEY'S OFFICE**

## **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	\$ 1,548,441	\$ 1,548,441
Fringe benefits	858,408	858,408
Professional services	48,087	48,087
Repair and maintenance	213,745	213,745
Communication	8,371	8,371
Building and equipment rentals	5,425	5,425
Advertising	84	84
Dues and subscriptions	43,880	43,880
Printing and binding	2,912	2,912
Transportation	2,313	2,313
Materials and supplies	28,382	28,382
Subtotal	2,760,048	2,760,048
Less unallowable costs:		
Advertising	(84)	(84)
Costs to be allocated	\$ 2,759,964	\$ 2,759,964

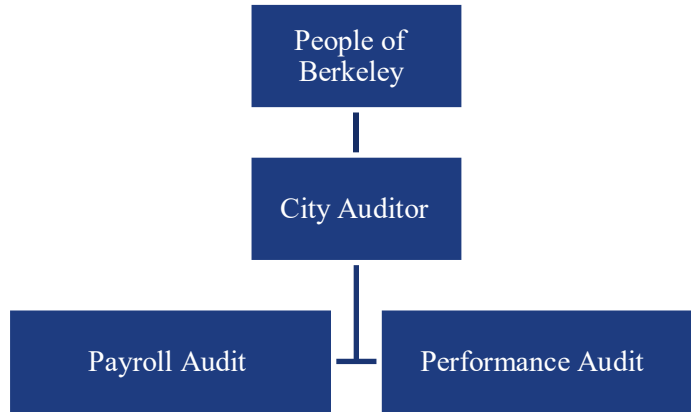
(a) To Schedule E-1

# **CITY AUDITOR'S OFFICE**

## **MISSION STATEMENT**

Our mission is to promote transparency and accountability in Berkeley government. Integrity, independence, impact, and inclusion are core tenets of our operations. Those values ensure we conduct our 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 we audit.

## **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	\$ 1,356,845	\$ 265,378	\$ 504,667	\$ 586,801
Fringe benefits	811,636	157,818	310,438	343,380
Professional services	34,199	-	28,582	5,618
Repair and maintenance	219,043	82,108	136,935	-
Communication	2,051	-	1,251	800
Dues and subscriptions	1,350	-	830	520
Transportation	3,500	500	-	3,000
Materials and supplies	38,403	-	14,880	23,523
Subtotal	2,467,028	505,804	997,583	963,641
Administrative apportionment	-	(505,804)	257,279	248,525
Net expenditures	2,467,028	-	1,254,862	1,212,166
Less unallowable costs:				
Governmental agencies & Loans	-	-	-	-
Capital expenditure	-	-	-	-
Advertising	-	-	-	-
Costs to be allocated	\$ 2,467,028	\$ -	\$ 1,254,862	\$ 1,212,166

(a) To Schedule E-2

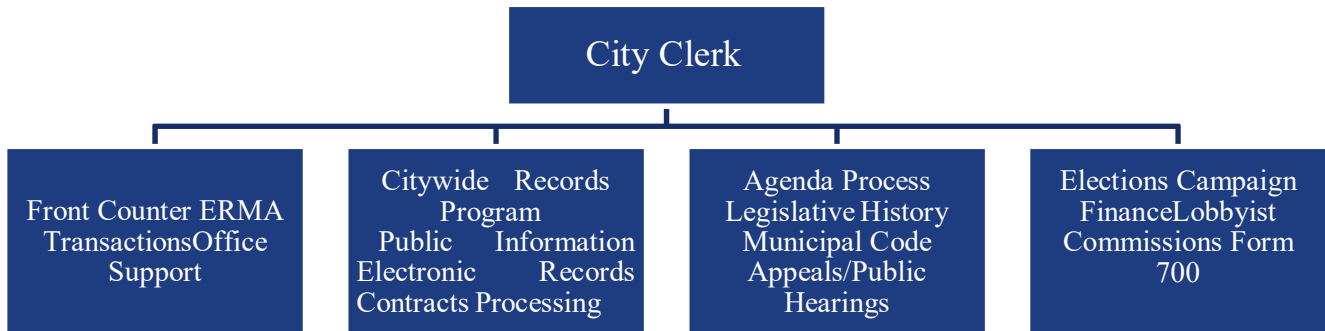
(b) To Schedule E-3

# **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	\$ 990,842	\$ 840,927	\$ 149,915
Fringe benefits	595,857	518,401	77,455
Professional services	977,666	76,552	901,114
Repair and maintenance	177,557	177,557	-
Communication	5,286	5,286	-
Building and equipment rentals	49,943	49,943	-
Advertising	7,084	7,084	-
Dues and subscriptions	1,785	1,785	-
Printing and binding	5,400	3,777	1,622
Transportation	3,007	3,007	-
Materials and supplies	18,126	18,126	-
Subtotal	2,832,552	1,702,445	1,130,107
Less unallowable costs:			
Advertising	(7,084)	(7,084)	-
Costs to be allocated	\$ 2,825,468	\$ 1,695,361	\$ 1,130,107

(a) To Schedule E-4

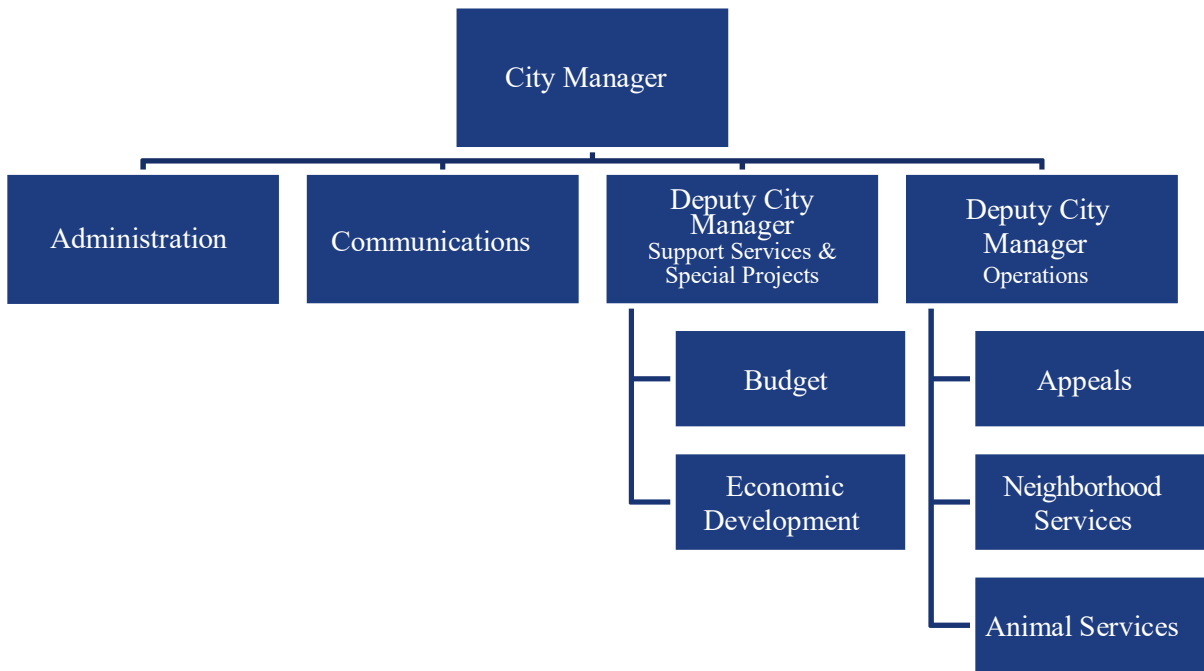
(b) Election costs are not allowed under Federal and Internal Rate plans.

# 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	Non-Operating	Operating
		Administration (a)	Neighborhood Services	Animal Care	Budget and Fiscal Management (b)	Code Enforcement	2020 Vision
Salaries and wages	\$ 3,765,173	\$ 1,594,145	\$ 711,995	\$ 942,604	\$ 516,429	\$ -	\$ -
Fringe benefits	2,345,539	879,644	506,729	617,869	341,298	-	-
Professional services	339,674	196,876	19,739	122,220	838	-	-
Government agencies	12,542	-	12,178	364	-	-	-
Community agencies	61,842	-	61,842	-	-	-	-
Repair and maintenance	543,107	390,837	11,168	132,168	8,934	-	-
Communication	40,460	23,429	7,335	8,738	958	113	-
Building and equipment rentals	3,924	-	-	3,924	-	-	-
Rentals and leases	5,088	2,633	1,870	-	585	-	-
Dues and subscriptions	9,311	7,941	190	475	705	-	-
Printing and binding	10,956	6,971	655	3,330	-	-	-
Transportation	86,757	25,090	30,887	27,781	3,000	-	-
Materials and supplies	134,094	13,187	21,684	96,943	2,280	-	-
Utilities	73,769	-	-	73,769	-	-	-
Machinery and equipment	30,737	-	-	30,737	-	-	-
Subtotal	7,462,973	3,140,752	1,386,272	2,060,922	875,027	113	-
Less unallowable costs:							
Governmental agencies	(12,542)	-	(12,178)	(364)	-	-	-
Capital expenditure	(30,737)	-	-	(30,737)	-	-	-
Costs to be allocated	<u>\$ 7,419,694</u>	<u>\$ 3,140,752</u>	<u>\$ 1,374,094</u>	<u>\$ 2,029,821</u>	<u>\$ 875,027</u>	<u>\$ 113</u>	<u>\$ -</u>

(a) To Schedule E-5

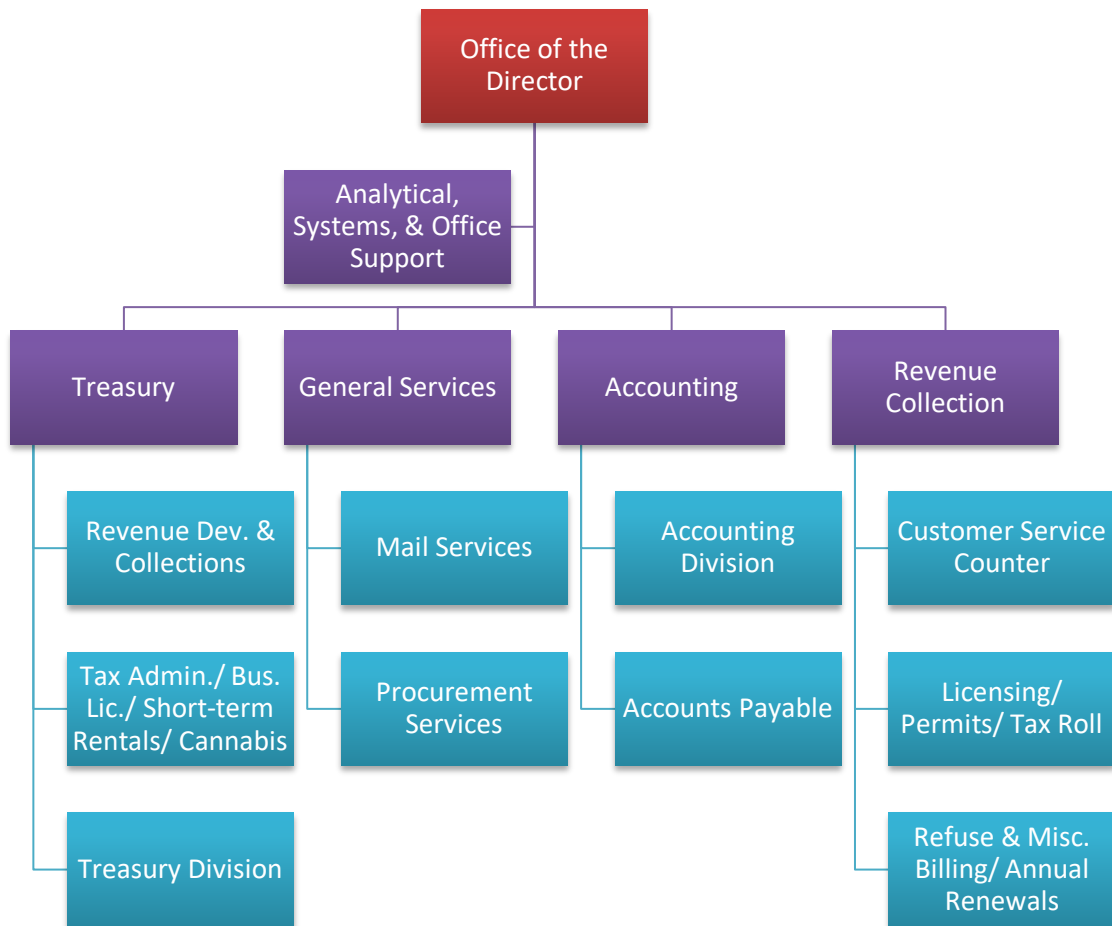
(b) To Schedule E-6

# FINANCE DEPARTMENT

## MISSION STATEMENT

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

## ORGANIZATION CHART



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

Service Division Categories	Total	Non-Operating	Non-Operating	Non-Operating	Non-Operating	Non-Operating
		Office of the Finance Director Administration	Purchasing (a)	Treasury (b)	Accounting (c)	Accounts Payable (d)
Salaries and wages	\$ 2,952,072	\$ 719,017	\$ 551	\$ 654,277	\$ 740,855	\$ 236,366
Fringe benefits	1,910,215	425,441	-	480,917	437,234	163,545
Professional services	383,703	240,410	299	(14,137)	47,200	-
Repair and maintenance	756,557	537,641	-	-	-	-
Communication	11,412	11,068	344	-	-	-
Rentals and leases	14,889	3,770	1,195	-	-	-
Dues and subscriptions	2,576	1,689	520	-	108	-
Printing and binding	37,636	612	-	234	-	1,792
Transportation	1,500	1,500	-	-	-	-
Materials and supplies	100,184	43,437	1,200	6,841	20,997	4,060
Subtotal	6,170,744	1,984,585	4,109	1,128,133	1,246,394	405,762
Administrative apportionment	-	(1,984,585)	1,948	534,828	590,894	192,365
Net expenditures	6,170,744	-	6,057	1,662,961	1,837,288	598,127
Less unallowable costs:						
Governmental agencies & Loans	-	-	-	-	-	-
Capital expenditure	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Costs to be allocated	<u>\$ 6,170,744</u>	<u>\$ -</u>	<u>\$ 6,057</u>	<u>\$ 1,662,961</u>	<u>\$ 1,837,288</u>	<u>\$ 598,127</u>

(a) To Schedule E-7

(b) To Schedule E-8

(c) To Schedule E-9

(d) To Schedule E-10

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

Service Division Categories	Non-Operating	Non-Operating	Non-Operating	Operating	Internal
	Revenue Collection - Collection (e)	CS - Counter (f)	Revenue Collection - Billing (g)	Revenue Collection - Licensing	Mail Services (ISF) (h)
Salaries and wages	\$ 174,540	\$ 325,892	\$ -	\$ 100,574	\$ -
Fringe benefits	116,600	224,316	-	62,161	-
Professional services	6,976	1,452	28,878	72,625	-
Repair and maintenance	-	128,764	90,152	-	-
Communication	-	-	-	-	-
Rentals and leases	-	-	9,924	-	-
Dues and subscriptions	-	125	-	134	-
Printing and binding	-	29,032	5,966	-	-
Transportation	-	-	-	-	-
Materials and supplies	546	12,494	10,597	12	-
Subtotal	298,663	722,076	145,516	235,505	-
Administrative apportionment	141,591	342,324	68,987	111,649	-
Net expenditures	440,253	1,064,400	214,503	347,154	-
Less unallowable costs:					
Governmental agencies & Loans	-	-	-	-	-
Capital expenditure	-	-	-	-	-
Advertising	-	-	-	-	-
Costs to be allocated	<u>\$ 440,253</u>	<u>\$ 1,064,400</u>	<u>\$ 214,503</u>	<u>\$ 347,154</u>	<u>\$ -</u>

(e) To Schedule E-11

(f) To Schedule E-12

(g) To Schedule E-13

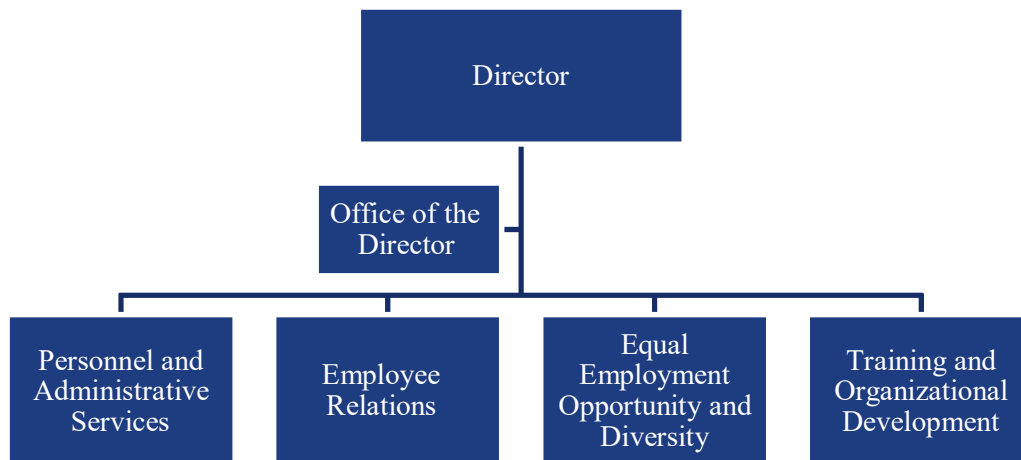
(h) Unallowable costs under all plans

# **HUMAN RESOURCES DEPARTMENT**

## **MISSION STATEMENT**

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	\$ 1,097,615	\$ 1,097,615
Fringe benefits	617,111	617,111
Professional services	288,225	288,225
Repair and maintenance	261,042	261,042
Communication	5,412	5,412
Advertising	3,635	3,635
Rentals and leases	9,496	9,496
Dues and subscriptions	5,389	5,389
Printing and binding	7,062	7,062
Transportation	(1,520)	(1,520)
Materials and supplies	24,432	24,432
Machinery and equipment	131	131
Subtotal	2,318,029	2,318,029
Less unallowable costs:		
Capital expenditure	(131)	(131)
Advertising	(3,635)	(3,635)
Costs to be allocated	\$ 2,314,264	\$ 2,314,264

(a) To Schedule E-14



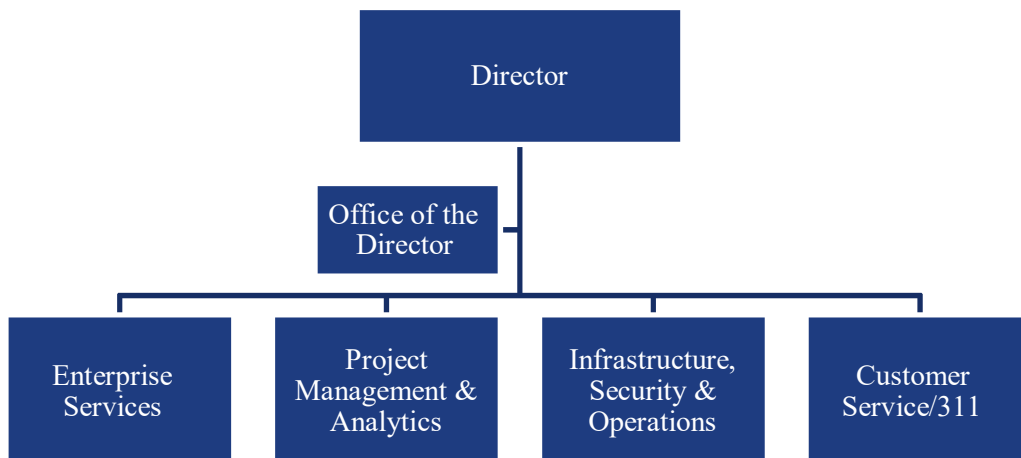
# **DEPARTMENT OF INFORMATION TECHNOLOGY**

## **MISSION STATEMENT**

The City of Berkeley's Department of Information Technology mission 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	-	-	-
Community agencies	-	-	-
Repair and maintenance	-	-	-
Communication	-	-	-
Dues and subscriptions	-	-	-
Printing and binding	-	-	-
Transportation	-	-	-
Materials and supplies	-	-	-
Indirect costs	-	-	-
Machinery and equipment	-	-	-
Subtotal	-	-	-
Less : Community agencies	-	-	-
Net expenditures	-	-	-
Less unallowable costs:			
Capital expenditure	-	-	-
Advertising & Indirect cost	-	-	-
Costs to be allocated	<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	\$ 1,424,993	\$ 1,424,993
Fringe benefits	788,199	788,199
Professional services	14,893	14,893
Repair and maintenance	342,554	342,554
Communication	4,870	4,870
Building and equipment rentals	3,745	3,745
Dues and subscriptions	87,165	87,165
Printing and binding	315	315
Transportation	434	434
Materials and supplies	34,176	34,176
Subtotal	2,701,344	2,701,344
Less unallowable costs:		
Governmental agencies & Loans	-	-
Capital expenditure	-	-
Advertising & Indirect cost	-	-
Costs to be allocated	\$ 2,701,344	\$ 2,701,344

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

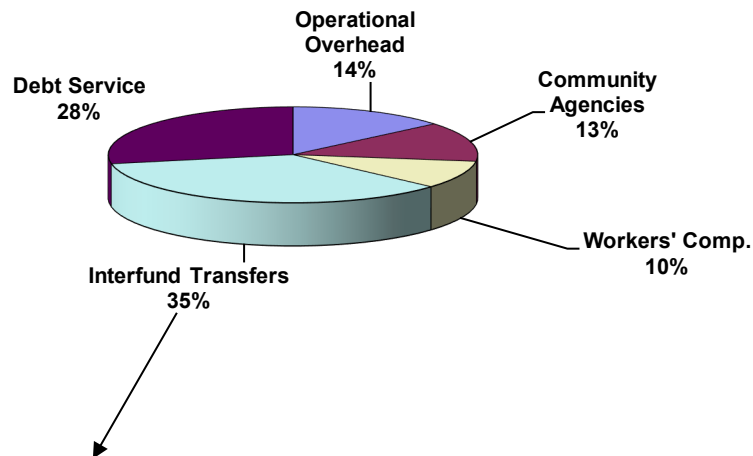
**NON-DEPARTMENTAL**  
**(All City funds)**

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

Other components of the Non-Departmental budget include:

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

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



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

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

Service Division Categories	Total	Non- Departmental Miscellaneous Costs (a)
Salaries and wages	\$ 93,341	\$ 93,341
Fringe benefits	848,952	848,952
Professional services	978,864	978,864
Government agencies	200,000	200,000
Community agencies	49,393	49,393
Insurance	837,397	837,397
Dues and subscriptions	73,340	73,340
Printing and binding	46,177	46,177
Materials and supplies	29,450	29,450
Utilities	82,714	82,714
Interest payment	68,755	68,755
Machinery and equipment	65,324	65,324
Transfers out	<u>1,147,664</u>	<u>1,147,664</u>
Subtotal	4,521,372	4,521,372
Less : Community agencies	<u>(49,393)</u>	<u>(49,393)</u>
Net expenditures	4,471,979	4,471,979
Less unallowable costs:		
Governmental agencies	(200,000)	(200,000)
Capital expenditure	<u>(134,079)</u>	<u>(134,079)</u>
Costs to be allocated	<u>\$ 4,137,899</u>	<u>\$ 4,137,899</u>

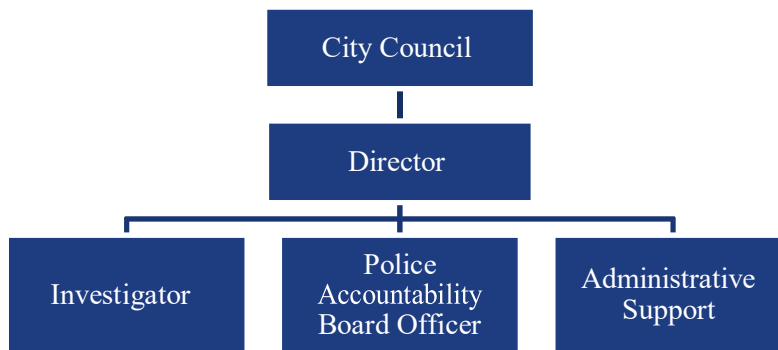
(a) To Schedule E-17

# ***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 Review Commission

Service Division Categories	Total	Police Review Commission (a)
Salaries and wages	\$ 365,162	\$ 365,162
Fringe benefits	225,570	225,570
Professional services	2,088	2,088
Repair and maintenance	134,659	134,659
Communication	447	447
Rentals and leases	1,278	1,278
Dues and subscriptions	635	635
Materials and supplies	15,112	15,112
Subtotal	744,950	744,950
Less unallowable costs:		
Governmental agencies & Loans	-	-
Capital expenditure	-	-
Advertising & Indirect cost	-	-
Costs to be allocated	\$ 744,950	\$ 744,950

(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	\$ 206,683,573	
Less structures purchased with federal funds		
Structures before FY 2010 (c)	22,229,085	
Tom Bates Sports Fields Phase 2A-Measure WW Grant	693,076	
East Touchdown Plaza (I80 Enhancement)	237,992	
San Pablo Park Basketball Courts Renovations	431,841	
East Touchdown Plaza (I80 Enhancement)	92,836	
East Touchdown Plaza (I80 Enhancement)	105,039	
Bike Station 5-rack Rail mounted inverted unit	45,417	
Improvements insulation, Weatherization FY2013	12,875	
East Touchdown Plaza FY2013	50,667	
PRW I80 Enhancement FY2013	78,281	
Willard Park Tennis Court Renovation	18,748	
Virginia Mcgee Totland Play Area Renovation	87,475	
Concrete pads at King and Cragmont Park	13,500	
Virginia Mcgee Totland Play Area Renovation	257,485	
Terrare View Park Phase One Renovation	308,648	
Ohlone Dog Park Renovations	44,650	
Concrete pads at King and Cragmont Park	13,500	
Berkeley Rose Garden Trellise Rehabilitation	45,918	
Repertory Theatre	4,004,507	
Rose Garden Trellis	126,582	
Ohlone Dog Park Renovation	251,931	
James Kenney Upgrades	727,499	
2939 Ellis St So Senior Center	447,555	
1001 University Ave	1,676,372	
1011 University Ave	1,615,170	
Grove Park Tennis & Basketball court	49,671	
Becky Temko Tot Park Renovation	138,795	
Mental Health clinic minor remodel	21,687	

Schedule D-11  
 Central Service Cost Allocation Plan  
 Allocation of Costs - Use Allowance, Building and Structures

<u>Description</u>	<u>Property Costs</u> (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)	
Costs to be allocated	<u>(39,717,557)</u>	
	<u>\$ 166,966,016</u>	<u>\$ 3,339,320</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	\$ 28,721	\$ -	\$ 28,721
Business Services	-	448,065	448,065
Civic Arts	-	208,809	208,809
Subtotal Office of Economic Development	28,721	656,874	685,595
<b>Department of Fire and Emergency Services (Schedule C-2)</b>			
Office of Fire Chief	989,041	-	989,041
Administration	712,621	-	712,621
Fire Operation	-	14,646,930	14,646,930
Fire Prevention	-	436,275	436,275
Training Emergency Services	-	7,362,861	7,362,861
Subtotal Department of Fire and Emergency Services	1,701,662	22,446,066	24,147,727
<b>Department of Health, Housing, and Community Services (Schedule C-3)</b>			
Office of Health Services Director	3,584,598	-	3,584,598
Aging Services	-	1,933,542	1,933,542
Environmental Health	-	1,046,650	1,046,650
Housing Development	-	740,070	740,070
Community Services	-	994,838	994,838
Mental Health	-	6,818,889	6,818,889
Public Health	-	3,227,475	3,227,475
Subtotal Department of Health, Housing, and Community Services	3,584,598	14,761,465	18,346,064
<b>Berkeley Public Library (Schedule C-4)</b>			
Administration	972,488	-	972,488
Facilities Maintenance	-	182,924	182,924
Library Info System	-	544,324	544,324
Central Library	-	1,626,877	1,626,877
Branch Library	-	2,539,353	2,539,353
Technical Service	-	667,440	667,440
Subtotal Berkeley Public Library	972,488	5,560,918	6,533,406

(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	2,079,256	-	2,079,256
Parks Operations	-	4,613,620	4,613,620
Recreation	-	4,065,811	4,065,811
Waterfront	-	1,326,415	1,326,415
Subtotal Parks, Recreation, and Waterfront	<u>2,079,256</u>	<u>10,005,846</u>	<u>12,085,102</u>
<b>Planning and Development Department (Schedule C-6)</b>			
Office of Planning Director	480,577	-	480,577
Toxics Management	-	669,010	669,010
Land Use	-	2,717,501	2,717,501
Building and Safety	-	4,169,479	4,169,479
Permit Service Center	-	722,783	722,783
Energy and Sustainable Development	-	705,608	705,608
Subtotal Planning and Development Department	<u>480,577</u>	<u>8,984,381</u>	<u>9,464,958</u>
<b>Police Department (Schedule C-7)</b>			
Office of the Chief of Police	890,026	-	890,026
Administration	2,201,285	-	2,201,285
Support Service	-	5,894,698	5,894,698
Patrol	-	207,289	207,289
Police Investigation	-	7,308,555	7,308,555
Police Professional Standards	-	1,752,096	1,752,096
Subtotal Police Department	<u>3,091,311</u>	<u>15,162,638</u>	<u>18,253,949</u>
<b>Public Works Department (Schedule C-8)</b>			
Office of PW Director and Admin	1,440,741	-	1,440,741
Administration	796,559	-	796,559
Transportation	-	3,272,304	3,272,304
General Engineering	-	3,621,685	3,621,685
Facility Maintenance	-	2,650,697	2,650,697
Street & Utilities	-	5,104,648	5,104,648
Zero Waste Management	-	9,148,231	9,148,231
Equipment Maintenance	-	1,493,190	1,493,190
Subtotal Public Works Department	<u>2,237,301</u>	<u>25,290,755</u>	<u>27,528,056</u>

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	-	2,377,575	2,377,575
Subtotal Rent Stabilization Board	-	2,377,575	2,377,575
City Manager's Office - Operating Units (Schedule D-4)			
Animal Care	-	942,604	942,604
Neighborhood Services	-	711,995	711,995
Subtotal City Manager's Office - Operating Units	-	1,654,599	1,654,599
Finance Department - Operating Units (Schedule D-5)			
Revenue Collection - Licensing	-	-	-
Subtotal Finance Department - Operating Units	-	-	-
Total City Plan	14,175,914	106,901,117	121,077,031
For Federal Plan Include:			
Operating Departments:			
City Attorney's Office (Schedule D-1)	-	1,548,441	1,548,441
Mayor and Council (Schedule D-8)	-	1,424,993	1,424,993
Subtotal City Plan and Operating Departments	14,175,914	109,874,550	124,050,464
Service Departments:			
City Auditor's Office (Schedule D-2)	1,356,845	-	1,356,845
City Clerk Department (Schedule D-3)	990,842	-	990,842
City Manager's Office - Non-Operating Units (Schedule D-4)	2,110,574	-	2,110,574
Finance Department - Non-Operating Units (Schedule D-5)	2,952,072	-	2,952,072
Human Resources Department (Schedule D-6)	1,097,615	-	1,097,615
Information Technology Department (Schedule D-7)	-	-	-
Police Review Commission (Schedule D-10)	365,162	-	365,162
Subtotal Service Departments	8,873,110	-	8,873,110
Grand Total	\$ 23,049,024	\$ 109,874,550	\$ 132,923,574

(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)	\$ 4,982,525	\$ 111,878	\$ -	\$ 34,696	\$ 4,835,951
Department of Fire and Emergency Services (Schedule C-2)	49,891,701	246,586	323,404	8,329	49,313,382
Department of Health, Housing, and Community Services (Schedule C-3)	81,811,058	18,740,733	20,652	53,303	62,996,369
Berkeley Public Library (Schedule C-4)	18,034,782	4,400	2,566,172	3,138	15,461,072
Parks, Recreation, and Waterfront (Schedule C-5)	60,795,051	215,791	27,400,591	392,511	32,786,158
Planning and Development Department (Schedule C-6)	21,687,691	620,232	-	1,511,159	19,556,300
Police Department (Schedule C-7)	38,914,333	-	70,374	7,705	38,836,254
Public Works Department (Schedule C-8)	126,068,016	206,145	31,668,015	3,169,720	91,024,136
Rent Stabilization Board (Schedule C-9)	5,517,190	-	-	33,720	5,483,470
City Manager's Office - Operating Units (Schedule D-4)	3,447,194	12,542	30,737	-	3,403,915
Finance Department - Operating Units (Schedule D-5)	107,269	-	-	-	107,269
<b>Total City Plan</b>	<b>411,256,807</b>	<b>20,158,307</b>	<b>62,079,944</b>	<b>5,214,281</b>	<b>323,804,276</b>
For Federal Plan Include:					
Operating Departments:					
City Attorney's Office (Schedule D-1)	2,760,048	-	-	84	2,759,964
Mayor and Council (Schedule D-8)	2,701,344	-	-	-	2,701,344
<b>Subtotal City Plan and Operating Departments</b>	<b>416,718,200</b>	<b>20,158,307</b>	<b>62,079,944</b>	<b>5,214,365</b>	<b>329,265,584</b>
Service Departments:					
City Auditor's Office (Schedule D-2)	2,467,028	-	-	-	2,467,028
City Clerk Department (Schedule D-3)	2,832,552	-	-	7,084	2,825,468
City Manager's Office - Non-Operating Units (Schedule D-4)	4,015,892	-	-	-	4,015,892
Finance Department - Non-Operating Units (Schedule D-5)	6,063,474	-	-	-	6,063,474
Human Resources Department (Schedule D-6)	2,318,029	-	131	3,635	2,314,264
Information Technology Department (Schedule D-7)	-	-	-	-	-
Police Review Commission (Schedule D-10)	744,950	-	-	-	744,950
<b>Subtotal Service Departments</b>	<b>18,441,926</b>	<b>-</b>	<b>131</b>	<b>10,719</b>	<b>18,431,077</b>
<b>Grand Total</b>	<b>\$ 435,160,126</b>	<b>\$ 20,158,307</b>	<b>\$ 62,080,074</b>	<b>\$ 5,225,084</b>	<b>\$ 347,696,661</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 2021	FY 2020		
	Equipment Costs (a)	Equipment Costs	Additions	Deletions
Office of Economic Development	\$ 7,067	\$ 13,472	\$ -	\$ (6,405)
Department of Fire and Emergency Services	9,000,367	9,124,109	388,728	(512,470)
Department of Health, Housing, and Community Services	1,828,280	2,028,890	20,652	(221,263)
Berkeley Public Library	2,362,050	2,220,206	250,938	(109,094)
Parks, Recreation, and Waterfront	1,628,697	1,652,260	52,172	(75,735)
Planning and Development Department	277,579	282,027	-	(4,448)
Police Department	2,335,016	2,796,527	70,374	(531,885)
Public Works Department	4,166,034	4,396,377	84,970	(315,313)
City Attorney's Office	41,501	41,501	-	-
City Auditor's Office	53,477	53,477	-	-
City Manager's Office - Operating Units	251,622	353,628	30,738	(132,744)
City Manager's Office - Non-Operating Units	193,300	217,232	-	(23,933)
City Clerk Department	68,919	221,394	-	(152,475)
Finance Department - Operating Units	3,164	3,164	-	-
Finance Department - Non-Operating Units	85,811	261,399	-	(175,588)
Human Resources Department	2,262	2,262	-	-
Information Technology Department	7,122,531	7,122,531	-	-
Mayor and Council	22,816	22,816	-	-
Police Review Commission	13,721	13,721	-	-
Total equipment costs	<u>29,464,214</u>	<u>30,826,994</u>	<u>898,572</u>	<u>(2,261,352)</u>
Amount allowable (OMB Super Circular 200.439, 6 2/3%)		<u>6.67%</u>		
Net equipment allowance to be allocated		<u>1,965,263</u>		

(a) To Schedule E-20

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**EXHIBIT E**

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

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

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

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

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

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

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

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

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

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

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 2,760,048	\$ (84)	\$ 2,759,964

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	15.50	1.15%	\$ 31,740	1.03%	\$ 28,428
Economic Development	7.00	0.52%	14,352	0.46%	12,696
Finance - Operating Division	1.00	0.07%	1,932	0.07%	1,932
Fire	150.70	11.19%	308,840	9.99%	275,729
Health, Housing, and Community Services	217.90	16.18%	446,562	14.44%	398,551
Library	111.10	8.25%	227,697	7.36%	203,140
Parks, Recreation, and Waterfront	103.75	7.70%	212,517	6.88%	189,891
Planning and Development	97.00	7.20%	198,717	6.43%	177,471
Police	279.00	20.72%	571,865	18.49%	510,333
Public Works	322.50	23.94%	660,735	21.37%	589,822
Rent Board Stabilization	21.35	1.59%	43,883	1.42%	39,193
Subtotal	1,326.80	98.51%	2,718,840	87.94%	2,427,186
For the Federal Plan include:					
City Attorney	16.00	1.19%	32,844	1.06%	29,257
Mayor and Council	4.00	0.30%	8,280	0.27%	7,452
Subtotal	1,346.80	<u>100.00%</u>	<u>\$ 2,759,964</u>	89.27%	2,463,895
For the City Internal Plan include:					
City Auditor	12.50			0.83%	22,908
City Clerk	10.00			0.66%	18,216
City Manager - Non-Operating Divisions	20.00			1.33%	36,709
Finance - Non-Operating Divisions	47.00			3.12%	86,114
Human Resources	22.00			1.46%	40,297
Information Technology	47.25			3.13%	86,390
Police Review Commission	3.00			0.20%	5,520
Total	<u>1,508.55</u>			<u>100.00%</u>	<u>\$ 2,760,049</u>

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

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

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

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

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

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

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

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

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

Part II - Allocation:

<u>Departments</u>	<u>Audit Hours (a)</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
City Manager - Operating Divisions	41.05	0.41%	\$ 4,844	0.40%	\$ 4,726
Economic Development	58.23	0.59%	6,970	0.57%	6,734
Finance - Operating Division	4.19	0.04%	473	0.04%	473
Fire	594.02	5.97%	70,530	5.84%	68,994
Health, Housing, and Community Services	759.07	7.63%	90,141	7.47%	88,251
Library	557.22	5.60%	66,159	5.48%	64,741
Parks, Recreation, and Waterfront	395.04	3.97%	46,903	3.88%	45,840
Police	3,786.33	38.05%	449,524	37.24%	439,954
Planning	235.43	2.37%	27,999	2.32%	27,409
Public Works	3,387.12	34.04%	402,149	33.31%	393,525
Rent Stabilization Board	66.19	0.67%	7,915	0.65%	7,679
Subtotal	<u>9,883.89</u>	<u>99.34%</u>	<u>1,173,607</u>	<u>97.20%</u>	<u>1,148,326</u>
For the Federal Plan include:					
City Attorney	33.09	0.33%	3,899	0.33%	3,899
Mayor and Council	32.68	0.33%	3,899	0.32%	3,780
Subtotal	<u>9,949.66</u>	<u>100.00%</u>	<u>\$ 1,181,405</u>	<u>97.85%</u>	<u>1,156,005</u>
For the City Internal Plan include:					
City Auditor	29.74			0.29%	3,426
City Clerk	33.93			0.33%	3,899
City Manager - Non-Operating Divisions	48.18			0.47%	5,553
Finance - Non-Operating Divisions	69.96			0.69%	8,152
Human Resources	28.07			0.28%	3,308
Information Technology	0.00			0.00%	-
Police Review Commission	8.80			0.09%	1,063
Total	<u>10,168.34</u>			<u>100.00%</u>	<u>\$ 1,181,406</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>
\$ 2,467,028	\$ -	\$ 2,467,028

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	15.50	1.15%	\$ 28,371	1.03%	\$ 25,410
Economic Development	7.00	0.52%	12,829	0.46%	11,348
Finance - Operating Division	1.00	0.07%	1,727	0.07%	1,727
Fire	150.70	11.19%	276,060	9.99%	246,456
Health, Housing, and Community Services	217.90	16.18%	399,165	14.44%	356,239
Library	111.10	8.25%	203,530	7.36%	181,573
Parks, Recreation, and Waterfront	103.75	7.70%	189,961	6.88%	169,732
Planning and Development	97.00	7.20%	177,626	6.43%	158,630
Police	279.00	20.72%	511,168	18.49%	456,153
Public Works	322.50	23.94%	590,608	21.37%	527,205
Rent Board Stabilization	21.35	1.59%	39,226	1.42%	35,032
Subtotal	1,326.80	98.51%	2,430,271	87.94%	2,169,505
For the Federal Plan include:					
City Attorney	16.00	1.19%	29,358	1.06%	26,150
Mayor and Council	4.00	0.30%	7,401	0.27%	6,661
Subtotal	1,346.80	<u>100.00%</u>	<u>\$ 2,467,030</u>	89.27%	2,202,316
For the City Internal Plan include:					
City Auditor	12.50			0.83%	20,476
City Clerk	10.00			0.66%	16,282
City Manager - Non-Operating Divisions	20.00			1.33%	32,811
Finance - Non-Operating Divisions	47.00			3.12%	76,971
Human Resources	22.00			1.46%	36,019
Information Technology	47.25			3.13%	77,218
Police Review Commission	3.00			0.20%	4,934
Total	<u>1,508.55</u>			<u>100.00%</u>	<u>\$ 2,467,027</u>

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

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

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

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

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

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

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

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

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 2,832,552	\$ (7,084)	\$ 2,825,468

Part II - Allocation:

<u>Departments</u>	<u>Number of Documents Issued (a)</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
City Manager - Operating Divisions	37.11	4.53%	\$ 127,994	3.71%	\$ 105,088
Economic Development	0.00	0.00%	-	0.00%	-
Finance - Operating Division	0.51	0.06%	1,695	0.05%	1,416
Fire	11.00	1.34%	37,861	1.10%	31,158
Health, Housing, and Community Services	244.00	29.77%	841,142	24.38%	690,576
Library	12.00	1.46%	41,252	1.20%	33,991
Parks, Recreation, and Waterfront	115.00	14.03%	396,413	11.49%	325,460
Planning and Development	39.00	4.76%	134,492	3.90%	110,470
Police	20.00	2.44%	68,941	2.00%	56,651
Public Works	202.00	24.64%	696,192	20.17%	571,327
Rent Board Stabilization	7.00	0.85%	24,016	0.70%	19,828
Subtotal	687.62	83.88%	2,369,998	68.70%	1,945,965
For the Federal Plan include:					
City Attorney	28.00	3.42%	96,631	2.80%	79,311
Mayor and Council	104.00	12.69%	358,552	10.39%	294,302
Subtotal	819.62	<u>99.99%</u>	<u>\$ 2,825,181</u>	81.89%	2,319,578
For the City Internal Plan include:					
City Auditor	1.00			0.10%	2,833
City Clerk	21.00			2.10%	59,484
City Manager - Non-Operating Divisions	47.89			4.78%	135,396
Finance - Non-Operating Divisions	24.49			2.45%	69,398
Human Resources	25.00			2.50%	70,814
Information Technology	62.00			6.19%	175,335
Police Review Commission	0.00			0.00%	-
Total	<u>1,001.00</u>			<u>100.01%</u>	<u>\$ 2,832,838</u>

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

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

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

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

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

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

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

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

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 3,140,752	\$ -	\$ 3,140,752

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	15.50	1.15%	\$ 36,119	1.03%	\$ 32,350
Economic Development	7.00	0.52%	16,332	0.46%	14,447
Finance - Operating Division	1.00	0.07%	2,199	0.07%	2,199
Fire	150.70	11.19%	351,450	9.99%	313,761
Health, Housing, and Community Services	217.90	16.18%	508,174	14.44%	453,525
Library	111.10	8.25%	259,112	7.36%	231,159
Parks, Recreation, and Waterfront	103.75	7.70%	241,838	6.88%	216,084
Planning and Development	97.00	7.20%	226,134	6.43%	201,950
Police	279.00	20.72%	650,764	18.49%	580,725
Public Works	322.50	23.94%	751,896	21.37%	671,180
Rent Board Stabilization	21.35	1.59%	49,938	1.42%	44,599
Subtotal	1,326.80	98.51%	3,093,956	87.94%	2,761,979
For the Federal Plan include:					
City Attorney	16.00	1.19%	37,375	1.06%	33,292
Mayor and Council	4.00	0.30%	9,422	0.27%	8,480
Subtotal	1,346.80	<u>100.00%</u>	<u>\$ 3,140,753</u>	89.27%	2,803,751
For the City Internal Plan include:					
City Auditor	12.50			0.83%	26,068
City Clerk	10.00			0.66%	20,729
City Manager - Non-Operating Divisions	20.00			1.33%	41,772
Finance - Non-Operating Divisions	47.00			3.12%	97,991
Human Resources	22.00			1.46%	45,855
Information Technology	47.25			3.13%	98,306
Police Review Commission	3.00			0.20%	6,282
Total	<u>1,508.55</u>			<u>100.00%</u>	<u>\$ 3,140,754</u>

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

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

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

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

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

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

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

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 875,027	\$ -	\$ 875,027

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	15.50	1.15%	\$ 10,063	1.03%	\$ 9,013
Economic Development	7.00	0.52%	4,550	0.46%	4,025
Finance - Operating Division	1.00	0.07%	613	0.07%	613
Fire	150.70	11.19%	97,916	9.99%	87,415
Health, Housing, and Community Services	217.90	16.18%	141,579	14.44%	126,354
Library	111.10	8.25%	72,190	7.36%	64,402
Parks, Recreation, and Waterfront	103.75	7.70%	67,377	6.88%	60,202
Planning and Development	97.00	7.20%	63,002	6.43%	56,264
Police	279.00	20.72%	181,306	18.49%	161,792
Public Works	322.50	23.94%	209,480	21.37%	186,992
Rent Board Stabilization	21.35	1.59%	13,913	1.42%	12,425
Subtotal	1,326.80	98.51%	861,989	87.94%	769,497
For the Federal Plan include:					
City Attorney	16.00	1.19%	10,413	1.06%	9,275
Mayor and Council	4.00	0.30%	2,625	0.27%	2,363
Subtotal	1,346.80	<u>100.00%</u>	<u>\$ 875,027</u>	89.27%	781,135
For the City Internal Plan include:					
City Auditor	12.50			0.83%	7,263
City Clerk	10.00			0.66%	5,775
City Manager - Non-Operating Divisions	20.00			1.33%	11,638
Finance - Non-Operating Divisions	47.00			3.12%	27,301
Human Resources	22.00			1.46%	12,775
Information Technology	47.25			3.13%	27,388
Police Review Commission	3.00			0.20%	1,750
Total	<u>1,508.55</u>			<u>100.00%</u>	<u>\$ 875,025</u>

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

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

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

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

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

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

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



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

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 6,057	\$ -	\$ 6,057

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	105.00	1.52%	\$ 92	1.35%	\$ 82
Economic Development	249.00	3.60%	218	3.20%	194
Finance - Operating Division	0.00	0.00%	-	0.00%	-
Fire	378.00	5.47%	331	4.86%	294
Health, Housing, and Community Services	1,303.00	18.85%	1,142	16.75%	1,015
Library	565.00	8.17%	495	7.26%	440
Parks, Recreation, and Waterfront	1,184.00	17.13%	1,038	15.22%	922
Planning and Development	253.00	3.66%	222	3.25%	197
Police	372.00	5.38%	326	4.78%	290
Public Works	2,307.00	33.37%	2,021	29.65%	1,795
Rent Board Stabilization	39.00	0.56%	34	0.50%	30
Subtotal	6,755.00	97.71%	5,919	86.82%	5,259
For the Federal Plan include:					
City Attorney	123.00	1.78%	108	1.58%	96
Mayor and Council	35.00	0.51%	31	0.45%	27
Subtotal	6,913.00	<u>100.00%</u>	<u>\$ 6,058</u>	88.85%	5,382
For the City Internal Plan include:					
City Auditor	70.00			0.90%	55
City Clerk	88.00			1.13%	68
City Manager - Non-Operating Divisions	84.00			1.08%	65
Finance - Non-Operating Divisions	133.00			1.71%	104
Human Resources	71.00			0.91%	55
Information Technology	411.00			5.28%	320
Police Review Commission	11.00			0.14%	8
Total	<u>7,781.00</u>			<u>100.00%</u>	<u>\$ 6,057</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)

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 1,662,961	\$ -	\$ 1,662,961

Part II - Allocation:

<u>Departments</u>	<u>Number of Deposits Processed</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
City Manager - Operating Divisions	256.00	0.15%	\$ 2,494	0.12%	\$ 1,996
Economic Development	561.00	0.32%	5,321	0.26%	4,324
Finance - Operating Division	0.00	0.00%	-	0.00%	-
Fire	1,974.00	1.12%	18,625	0.93%	15,466
Health, Housing, and Community Services	15,519.00	8.79%	146,174	7.30%	121,396
Library	52.00	0.03%	499	0.02%	333
Parks, Recreation, and Waterfront	85,748.00	48.59%	808,033	40.36%	671,171
Planning and Development	57,618.00	32.64%	542,791	27.12%	450,995
Police	11,197.00	6.34%	105,432	5.27%	87,638
Public Works	3,045.00	1.74%	28,935	1.42%	23,613
Rent Board Stabilization	496.00	0.28%	4,656	0.23%	3,825
Subtotal	176,466.00	100.00%	1,662,960	83.03%	1,380,757
For the Federal Plan include:					
City Attorney	3.00	0.00%	-	0.00%	-
Mayor and Council	1.00	0.00%	-	0.00%	-
Subtotal	176,470.00	<u>100.00%</u>	<u>\$ 1,662,960</u>	83.03%	1,380,757
For the City Internal Plan include:					
City Auditor	0.00			0.00%	-
City Clerk	199.00			0.09%	1,497
City Manager - Non-Operating Divisions	0.00			0.00%	-
Finance - Non-Operating Divisions	35,789.00			16.84%	280,043
Human Resources	6.00			0.01%	166
Information Technology	11.00			0.03%	499
Police Review Commission	0.00			0.00%	-
Total	<u>212,475.00</u>			<u>100.00%</u>	<u>\$ 1,662,962</u>

(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>
\$ 1,837,288	\$ -	\$ 1,837,288

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	15.50	1.15%	\$ 21,129	1.03%	\$ 18,924
Economic Development	7.00	0.52%	9,554	0.46%	8,452
Finance - Operating Division	1.00	0.07%	1,286	0.07%	1,286
Fire	150.70	11.19%	205,593	9.99%	183,545
Health, Housing, and Community Services	217.90	16.18%	297,273	14.44%	265,304
Library	111.10	8.25%	151,576	7.36%	135,224
Parks, Recreation, and Waterfront	103.75	7.70%	141,471	6.88%	126,405
Planning and Development	97.00	7.20%	132,285	6.43%	118,138
Police	279.00	20.72%	380,686	18.49%	339,715
Public Works	322.50	23.94%	439,847	21.37%	392,628
Rent Board Stabilization	21.35	1.59%	29,213	1.42%	26,089
Subtotal	1,326.80	98.51%	1,809,913	87.94%	1,615,710
For the Federal Plan include:					
City Attorney	16.00	1.19%	21,864	1.06%	19,475
Mayor and Council	4.00	0.30%	5,512	0.27%	4,961
Subtotal	1,346.80	<u>100.00%</u>	<u>\$ 1,837,289</u>	89.27%	1,640,146
For the City Internal Plan include:					
City Auditor	12.50			0.83%	15,249
City Clerk	10.00			0.66%	12,126
City Manager - Non-Operating Divisions	20.00			1.33%	24,436
Finance - Non-Operating Divisions	47.00			3.12%	57,323
Human Resources	22.00			1.46%	26,824
Information Technology	47.25			3.13%	57,507
Police Review Commission	3.00			0.20%	3,675
Total	<u>1,508.55</u>			<u>100.00%</u>	<u>\$ 1,837,286</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
\$ 598,127	\$ -	\$ 598,127

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	\$ 3,403,915	1.03%	\$ 6,161	0.98%	\$ 5,862
Economic Development	4,835,951	1.47%	8,792	1.39%	8,314
Finance - Operating Division	347,154	0.11%	658	0.10%	598
Fire	49,313,382	14.97%	89,540	14.18%	84,814
Health, Housing, and Community Services	62,996,369	19.12%	114,362	18.12%	108,381
Library	15,461,072	4.69%	28,052	4.45%	26,617
Parks, Recreation, and Waterfront	32,786,158	9.95%	59,514	9.43%	56,403
Planning and Development	38,836,254	11.79%	70,519	11.17%	66,811
Police	19,556,300	5.94%	35,529	5.62%	33,615
Public Works	91,024,136	27.62%	165,204	26.18%	156,589
Rent Board Stabilization	5,483,470	1.66%	9,929	1.58%	9,450
Subtotal	324,044,161	98.35%	588,260	93.20%	557,454
For the Federal Plan include:					
City Attorney	2,759,964	0.84%	5,024	0.79%	4,725
Mayor and Council	2,701,344	0.82%	4,905	0.78%	4,665
Subtotal	329,505,469	100.01%	\$ 598,189	94.77%	566,844
For the City Internal Plan include:					
City Auditor	2,467,028			0.71%	4,247
City Clerk	2,825,468			0.81%	4,845
City Manager - Non-Operating Divisions	4,015,892			1.15%	6,878
Finance - Non-Operating Divisions	5,823,590			1.67%	9,989
Human Resources	2,314,264			0.67%	4,007
Information Technology	-			0.00%	-
Police Review Commission	744,950			0.21%	1,256
Total	\$ 347,696,661			99.99%	\$ 598,066

(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)

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 440,253	\$ -	\$ 440,253

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	15.50	1.15%	\$ 5,063	1.03%	\$ 4,535
Economic Development	7.00	0.52%	2,289	0.46%	2,025
Finance - Operating Division	1.00	0.07%	308	0.07%	308
Fire	150.70	11.19%	49,264	9.99%	43,981
Health, Housing, and Community Services	217.90	16.18%	71,233	14.44%	63,573
Library	111.10	8.25%	36,321	7.36%	32,403
Parks, Recreation, and Waterfront	103.75	7.70%	33,899	6.88%	30,289
Planning and Development	97.00	7.20%	31,698	6.43%	28,308
Police	279.00	20.72%	91,220	18.49%	81,403
Public Works	322.50	23.94%	105,396	21.37%	94,081
Rent Board Stabilization	21.35	1.59%	7,000	1.42%	6,252
Subtotal	1,326.80	98.51%	433,691	87.94%	387,158
For the Federal Plan include:					
City Attorney	16.00	1.19%	5,239	1.06%	4,667
Mayor and Council	4.00	0.30%	1,321	0.27%	1,189
Subtotal	1,346.80	<u>100.00%</u>	<u>\$ 440,251</u>	89.27%	393,014
For the City Internal Plan include:					
City Auditor	12.50			0.83%	3,654
City Clerk	10.00			0.66%	2,906
City Manager - Non-Operating Divisions	20.00			1.33%	5,855
Finance - Non-Operating Divisions	47.00			3.12%	13,736
Human Resources	22.00			1.46%	6,428
Information Technology	47.25			3.13%	13,780
Police Review Commission	3.00			0.20%	881
Total	<u>1,508.55</u>			<u>100.00%</u>	<u>\$ 440,254</u>

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

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

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

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

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

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 1,064,400	\$ -	\$ 1,064,400

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	15.50	1.15%	\$ 12,241	1.03%	\$ 10,963
Economic Development	7.00	0.52%	5,535	0.46%	4,896
Finance - Operating Division	1.00	0.07%	745	0.07%	745
Fire	150.70	11.19%	119,106	9.99%	106,334
Health, Housing, and Community Services	217.90	16.18%	172,220	14.44%	153,699
Library	111.10	8.25%	87,813	7.36%	78,340
Parks, Recreation, and Waterfront	103.75	7.70%	81,959	6.88%	73,231
Planning and Development	97.00	7.20%	76,637	6.43%	68,441
Police	279.00	20.72%	220,544	18.49%	196,807
Public Works	322.50	23.94%	254,816	21.37%	227,461
Rent Board Stabilization	21.35	1.59%	16,924	1.42%	15,114
Subtotal	1,326.80	98.51%	1,048,540	87.94%	936,031
For the Federal Plan include:					
City Attorney	16.00	1.19%	12,666	1.06%	11,283
Mayor and Council	4.00	0.30%	3,193	0.27%	2,874
Subtotal	1,346.80	<u>100.00%</u>	<u>\$ 1,064,399</u>	89.27%	950,188
For the City Internal Plan include:					
City Auditor	12.50			0.83%	8,835
City Clerk	10.00			0.66%	7,025
City Manager - Non-Operating Divisions	20.00			1.33%	14,157
Finance - Non-Operating Divisions	47.00			3.12%	33,209
Human Resources	22.00			1.46%	15,540
Information Technology	47.25			3.13%	33,316
Police Review Commission	3.00			0.20%	2,129
Total	<u>1,508.55</u>			<u>100.00%</u>	<u>\$ 1,064,399</u>

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

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

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

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

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

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 214,503	\$ -	\$ 214,503

Part II - Allocation:

<u>Departments</u>	<u>Number of Bills (a)</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
City Manager - Operating Divisions	13,954	29.54%	\$ 63,364	29.54%	\$ 63,364
Economic Development	5	0.01%	21	0.01%	21
Finance - Operating Division	-	0.00%	-	0.00%	-
Fire	1,489	3.15%	6,757	3.15%	6,757
Health, Housing, and Community Services	16,492	34.92%	74,904	34.91%	74,883
Library	-	0.00%	-	0.00%	-
Parks, Recreation, and Waterfront	10,318	21.85%	46,869	21.84%	46,847
Planning and Development	1,417	3.00%	6,435	3.00%	6,435
Police	219	0.46%	987	0.46%	987
Public Works	3,336	7.06%	15,144	7.06%	15,143
Rent Board Stabilization	-	0.00%	-	0.00%	-
Subtotal	47,230	99.99%	214,481	99.97%	214,437
For the Federal Plan include:					
City Attorney	-	0.00%	-	0.00%	-
Mayor and Council	-	0.00%	-	0.00%	-
Subtotal	47,230	<u>99.99%</u>	<u>\$ 214,481</u>	99.97%	214,437
For the City Internal Plan include:					
City Auditor	-			0.00%	-
City Clerk	-			0.00%	-
City Manager - Non-Operating Divisions	-			0.00%	-
Finance - Non-Operating Divisions	13			0.03%	64
Human Resources	-			0.00%	-
Information Technology	-			0.00%	-
Police Review Commission	-			0.00%	-
Total	<u>47,243</u>			<u>100.00%</u>	<u>\$ 214,501</u>

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

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

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

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

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

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

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

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

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

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

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 2,318,029	\$ (3,765)	\$ 2,314,264

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	15.50	1.15%	\$ 26,614	1.03%	\$ 23,876
Economic Development	7.00	0.52%	12,034	0.46%	10,663
Finance - Operating Division	1.00	0.07%	1,620	0.07%	1,623
Fire	150.70	11.19%	258,966	9.99%	231,571
Health, Housing, and Community Services	217.90	16.18%	374,448	14.44%	334,723
Library	111.10	8.25%	190,927	7.36%	170,607
Parks, Recreation, and Waterfront	103.75	7.70%	178,198	6.88%	159,480
Planning and Development	97.00	7.20%	166,627	6.43%	149,049
Police	279.00	20.72%	479,515	18.49%	428,604
Public Works	322.50	23.94%	554,036	21.37%	495,363
Rent Board Stabilization	21.35	1.59%	36,797	1.42%	32,916
Subtotal	1,326.80	98.51%	2,279,782	87.94%	2,038,475
For the Federal Plan include:					
City Attorney	16.00	1.19%	27,540	1.06%	24,571
Mayor and Council	4.00	0.30%	6,943	0.27%	6,259
Subtotal	1,346.80	<u>100.00%</u>	<u>\$ 2,314,265</u>	89.27%	2,069,305
For the City Internal Plan include:					
City Auditor	12.50			0.83%	19,240
City Clerk	10.00			0.66%	15,299
City Manager - Non-Operating Divisions	20.00			1.33%	30,830
Finance - Non-Operating Divisions	47.00			3.12%	72,322
Human Resources	22.00			1.46%	33,843
Information Technology	47.25			3.13%	72,554
Police Review Commission	3.00			0.20%	4,636
Total	<u>1,508.55</u>			<u>100.00%</u>	<u>\$ 2,318,029</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	15.50	1.88%	\$ -	1.57%	\$ -
Economic Development	7.00	0.85%	-	0.71%	-
Finance - Operating Division	1.00	0.12%	-	0.10%	-
Fire	150.70	18.30%	-	15.29%	-
Health, Housing, and Community Services	217.90	26.46%	-	22.12%	-
Library	111.10	13.49%	-	11.28%	-
Parks, Recreation, and Waterfront	0.00	0.00%	-	0.00%	-
Planning and Development	0.00	0.00%	-	0.00%	-
Police	279.00	33.88%	-	28.32%	-
Public Works	0.00	0.00%	-	0.00%	-
Rent Board Stabilization	21.35	2.59%	-	2.17%	-
Subtotal	803.55	97.57%	-	81.56%	-
For the Federal Plan include:					
City Attorney	16.00	1.94%	-	1.62%	-
Mayor and Council	4.00	0.49%	-	0.41%	-
Subtotal	823.55	<u>100.00%</u>	<u>\$ -</u>	83.59%	-
For the City Internal Plan include:					
City Auditor	12.50			1.27%	-
City Clerk	10.00			1.01%	-
City Manager - Non-Operating Divisions	20.00			2.03%	-
Finance - Non-Operating Divisions	47.00			4.77%	-
Human Resources	22.00			2.23%	-
Information Technology	47.25			4.80%	-
Police Review Commission	3.00			0.30%	-
Total	<u>985.30</u>			<u>100.00%</u>	<u>\$ -</u>

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

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

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

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

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

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

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

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

Refer to IT Mission Statement for explanation of zero allocation.

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

Part II - Allocation:

Departments	Number of calls forwarded (a)	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	0.00	0.00%	\$ -	0.00%	\$ -
Economic Development	0.00	0.00%	-	0.00%	-
Finance - Operating Division	0.00	0.00%	-	0.00%	-
Fire	0.00	0.00%	-	0.00%	-
Health, Housing, and Community Services	3,968.00	32.10%	-	5.67%	-
Library	0.00	0.00%	-	0.00%	-
Parks, Recreation, and Waterfront	0.00	0.00%	-	0.00%	-
Planning and Development	0.00	0.00%	-	0.00%	-
Police	0.00	0.00%	-	0.00%	-
Public Works	8,073.00	65.31%	-	11.54%	-
Rent Board Stabilization	0.00	0.00%	-	0.00%	-
Subtotal	12,041.00	97.41%	-	17.21%	-
For the Federal Plan include:					
City Attorney	320.00	2.59%	-	0.46%	-
Mayor and Council	0.00	0.00%	-	0.00%	-
Subtotal	12,361.00	100.00%	\$ -	17.67%	-
For the City Internal Plan include:					
City Auditor	0.00			0.00%	-
City Clerk	1,367.00			1.95%	-
City Manager - Non-Operating Divisions	20,530.00			29.34%	-
Finance - Non-Operating Divisions	32,901.00			47.02%	-
Human Resources	2,820.00			4.03%	-
Information Technology	0.00			0.00%	-
Police Review Commission	0.00			0.00%	-
Total	69,979.00			100.01%	\$ -

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

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

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

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

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

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

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

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

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

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

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

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 4,471,979	\$ (334,079)	\$ 4,137,899

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	15.50	1.15%	\$ 47,586	1.03%	\$ 46,061
Economic Development	7.00	0.52%	21,517	0.46%	20,571
Finance - Operating Division	1.00	0.07%	2,897	0.07%	3,130
Fire	150.70	11.19%	463,031	9.99%	446,751
Health, Housing, and Community Services	217.90	16.18%	669,512	14.44%	645,754
Library	111.10	8.25%	341,377	7.36%	329,138
Parks, Recreation, and Waterfront	103.75	7.70%	318,618	6.88%	307,672
Planning and Development	97.00	7.20%	297,929	6.43%	287,548
Police	279.00	20.72%	857,373	18.49%	826,869
Public Works	322.50	23.94%	990,613	21.37%	955,665
Rent Board Stabilization	21.35	1.59%	65,793	1.42%	63,502
Subtotal	1,326.80	98.51%	4,076,246	87.94%	3,932,661
For the Federal Plan include:					
City Attorney	16.00	1.19%	49,241	1.06%	47,403
Mayor and Council	4.00	0.30%	12,414	0.27%	12,074
Subtotal	1,346.80	<u>100.00%</u>	<u>\$ 4,137,901</u>	89.27%	3,992,138
For the City Internal Plan include:					
City Auditor	12.50			0.83%	37,117
City Clerk	10.00			0.66%	29,515
City Manager - Non-Operating Divisions	20.00			1.33%	59,477
Finance - Non-Operating Divisions	47.00			3.12%	139,526
Human Resources	22.00			1.46%	65,291
Information Technology	47.25			3.13%	139,973
Police Review Commission	3.00			0.20%	8,944
Total	<u>1,508.55</u>			<u>100.00%</u>	<u>\$ 4,471,981</u>

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

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

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

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

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

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

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

Total Costs	Unallowable Costs	Allowable Costs
\$ 744,950	\$ -	\$ 744,950

Part II - Allocation:

<u>Departments</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
Police Review Commission	100.00%	744,950	100.00%	744,950
Subtotal	100.00%	744,950	100.00%	744,950
For the Federal Plan include:				
Subtotal	<u>100.00%</u>	<u>\$ 744,950</u>	100.00%	744,950
For the City Internal Plan include:				
Total			<u>100.00%</u>	<u>\$ 744,950</u>

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

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

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

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

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

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



Schedule E-19  
 Central Service Cost Allocation Plan  
 Building Use Allowance  
 Base: Building Costs

Part I - Costs to be allocated from Schedule D-11	<u>Total Costs (a)</u>	<u>Allowable rate</u>	<u>Use allowance</u>
	\$ 166,966,016	2%	\$ 3,339,320

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	0.31%	\$ 10,352
Economic Development	1,036,290	0.56%	18,700
Finance - Operating Division	13,685	0.01%	334
Fire	17,423,803	9.43%	314,898
Health, Housing, and Community Services	24,180,695	13.09%	437,117
Library	61,347,273	33.21%	1,108,988
Parks, Recreation, and Waterfront	27,229,998	14.74%	492,216
Planning and Development	7,715,209	4.18%	139,584
Police	21,942,552	11.88%	396,711
Public Works	20,419,557	11.05%	368,995
Rent Board Stabilization	<u>277,103</u>	<u>0.15%</u>	<u>5,009</u>
Subtotal	182,156,258	98.61%	3,292,904
For the Federal Plan include:			
City Attorney	1,297,728	0.70%	23,375
Mayor and Council	<u>1,271,764</u>	<u>0.69%</u>	<u>23,041</u>
Total	<u>\$ 184,725,750</u>	<u>100.00%</u>	<u>\$ 3,339,320</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>
\$ 29,464,214	6.67%	\$ 1,965,263

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	251,622	1.15%	\$ 22,601
Economic Development	7,067	0.03%	590
Finance - Operating Division	3,164	0.01%	197
Fire	9,000,367	41.06%	806,937
Health, Housing, and Community Services	1,828,280	8.34%	163,903
Library	2,362,050	10.77%	211,659
Parks, Recreation, and Waterfront	1,628,697	7.43%	146,019
Planning and Development	277,579	1.27%	24,959
Police	2,335,016	10.65%	209,301
Public Works	<u>4,166,034</u>	<u>19.00%</u>	<u>373,400</u>
Subtotal	21,859,875	99.71%	1,959,566
For the Federal Plan include:			
City Attorney	41,501	0.19%	3,734
Mayor and Council	<u>22,816</u>	<u>0.10%</u>	<u>1,965</u>
Total	<u><u>21,924,192</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 1,965,265</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	\$ 685,595	\$ (28,721)	\$ -	\$ -	\$ -	\$ 656,874
Fringe benefits	355,868	(20,166)	-	-	-	335,703
Professional services	1,178,551	-	-	-	-	1,178,551
Government agencies	111,878	-	(111,878)	-	-	-
Community agencies	2,368,884	-	-	-	-	2,368,884
Repair and maintenance	69,778	-	-	-	-	69,778
Communication	2,925	(83)	-	-	-	2,841
Building and equipment rentals	878	-	-	-	-	878
Advertising	33,121	-	(33,121)	-	-	-
Dues and subscriptions	159,511	-	-	-	-	159,511
Transportation	3,500	-	-	-	-	3,500
Materials and supplies	10,462	-	-	-	-	10,462
Indirect costs	1,576	-	-	(1,576)	-	-
<b>Economic Development Total</b>	<b>\$ 4,982,525</b>	<b>\$ (48,970)</b>	<b>\$ (144,999)</b>	<b>\$ (1,576)</b>	<b>\$ -</b>	<b>\$ 4,786,981</b>
<b>Fire (Schedule C-2)</b>						
Salaries and wages	\$ 24,147,727	\$ (712,621)	\$ -	\$ -	\$ -	\$ 23,435,106
Fringe benefits	17,839,794	(500,794)	-	-	-	17,339,001
Professional services	2,241,859	(1,202)	-	-	-	2,240,657
Government agencies	246,586	-	(246,586)	-	-	-
Repair and maintenance	2,348,805	-	-	-	-	2,348,805
Communication	222,902	-	-	-	-	222,902
Building and equipment rentals	106,723	(6,354)	-	-	-	100,369
Dues and subscriptions	4,689	-	-	-	-	4,689
Printing and binding	1,939	-	-	-	-	1,939
Transportation	1,246,610	(120,867)	-	-	-	1,125,743
Materials and supplies	918,445	(14,424)	-	-	-	904,021
Utilities	223,177	-	-	-	-	223,177
Indirect costs	8,329	-	-	(8,329)	-	-
Machinery and equipment	323,404	-	(323,404)	-	-	-
Transfers out	10,712	-	-	-	-	10,712
<b>Fire Total</b>	<b>\$ 49,891,701</b>	<b>\$ (1,356,262)</b>	<b>\$ (569,990)</b>	<b>\$ (8,329)</b>	<b>\$ -</b>	<b>\$ 47,957,121</b>

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

Schedule F-2  
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
<b>Health, Housing, and Community Services (Schedule C-3)</b>						
Salaries and wages	\$ 18,346,064	\$ -	\$ -	\$ -	\$ -	\$ 18,346,064
Fringe benefits	11,266,505	-	-	-	-	11,266,505
Professional services	3,382,098	-	-	-	-	3,382,098
Government agencies	60,958	-	(60,958)	-	-	-
Community agencies	19,976,215	-	-	-	-	19,976,215
Repair and maintenance	2,284,394	-	-	-	-	2,284,394
Communication	231,030	-	-	-	-	231,030
Building and equipment rentals	451,683	-	-	-	-	451,683
Advertising	17,276	-	(17,276)	-	-	-
Housing assistance payments	5,533,670	-	-	-	-	5,533,670
Insurance	48,049	-	-	-	-	48,049
Dues and subscriptions	106,696	-	-	-	-	106,696
Printing and binding	57,614	-	-	-	-	57,614
Transportation	263,912	-	-	-	-	263,912
Materials and supplies	866,924	-	-	-	-	866,924
Utilities	181,516	-	-	-	-	181,516
Indirect costs	36,028	-	-	(36,028)	-	-
Machinery and equipment	20,652	-	(20,652)	-	-	-
Loans	18,679,776	-	(18,679,776)	-	-	-
<b>Health, Housing, and Community Services Total</b>	<b>\$ 81,811,058</b>	<b>\$ -</b>	<b>\$ (18,778,660)</b>	<b>\$ (36,028)</b>	<b>\$ -</b>	<b>\$ 62,996,369</b>
<b>Library (Schedule C-4)</b>						
Salaries and wages	\$ 6,599,318	\$ (972,488)	\$ -	\$ -	\$ -	\$ 5,626,830
Fringe benefits	4,304,659	(601,043)	-	-	-	3,703,616
Professional services	791,239	(337,599)	-	-	-	453,640
Government agencies	4,400	-	(4,400)	-	-	-
Repair and maintenance	540,189	-	-	-	-	540,189
Communication	118,280	(3,051)	-	-	-	115,229
Building and equipment rentals	76	(76)	-	-	-	-
Advertising	3,138	(2,180)	(958)	-	-	-
Rentals and leases	7,950	(5,916)	-	-	-	2,034
Dues and subscriptions	36,946	(36,946)	-	-	-	-
Printing and binding	2,268	(422)	-	-	-	1,845
Transportation	13,356	(463)	-	-	-	12,893
Materials and supplies	2,700,731	(237,829)	-	-	-	2,462,902
Utilities	346,059	-	-	-	-	346,059
Machinery and equipment	250,939	-	(250,939)	-	-	-
Property acquisition and improvements	2,315,233	-	(2,315,233)	-	-	-
<b>Library Total</b>	<b>\$ 18,034,782</b>	<b>\$ (2,198,014)</b>	<b>\$ (2,571,530)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,265,238</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	\$ 12,085,102	\$ (2,079,256)	\$ -	\$ -	\$ -	\$ 10,005,846
Fringe benefits	7,000,302	(1,245,454)	-	-	-	5,754,848
Professional services	7,248,526	(3,333,109)	-	-	-	3,915,417
Government agencies	215,791	(188,373)	(27,418)	-	-	-
Repair and maintenance	1,295,059	(951,430)	-	-	-	343,629
Communication	112,383	(8,826)	-	-	-	103,557
Building and equipment rentals	151,208	(16,137)	-	-	-	135,071
Advertising	17,680	-	(17,680)	-	-	-
Facility maintenance	76,032	(76,032)	-	-	-	-
Insurance	51,614	-	-	-	-	51,614
Dues and subscriptions	6,718	(915)	-	-	-	5,803
Printing and binding	25,146	(10,890)	-	-	-	14,257
Transportation	868,029	(3,500)	-	-	-	864,529
Materials and supplies	1,140,602	(232,877)	-	-	-	907,724
Utilities	2,131,701	(27,046)	-	-	-	2,104,654
Indirect costs	374,831	(80,604)	-	(294,228)	-	-
Interest payment	297,660	-	-	-	-	297,660
Machinery and equipment	91,720	(88,010)	(3,710)	-	-	-
Property acquisition and improvements	27,308,870	(11,501,004)	(15,807,867)	-	-	-
Principal payment	188,059	-	-	-	-	188,059
Other costs	4,776	-	-	-	-	4,776
Transfers out	103,241	(45,350)	-	-	-	57,891
<b>Parks, Recreation, and Waterfront Total</b>	<b>\$ 60,795,051</b>	<b>\$ (19,888,812)</b>	<b>\$ (15,856,675)</b>	<b>\$ (294,228)</b>	<b>\$ -</b>	<b>\$ 24,755,336</b>
<b>Planning and Development (Schedule C-6)</b>						
Salaries and wages	\$ 9,464,958	\$ -	\$ -	\$ -	\$ -	\$ 9,464,958
Fringe benefits	5,905,292	-	-	-	-	5,905,292
Professional services	2,099,604	-	-	-	-	2,099,604
Government agencies	620,232	-	(620,232)	-	-	-
Repair and maintenance	1,561,389	-	-	-	-	1,561,389
Communication	37,749	-	-	-	-	37,749
Building and equipment rentals	33,060	-	-	-	-	33,060
Advertising	10,347	-	(10,347)	-	-	-
Dues and subscriptions	19,290	-	-	-	-	19,290
Printing and binding	13,851	-	-	-	-	13,851
Transportation	190,426	-	-	-	-	190,426
Materials and supplies	230,040	-	-	-	-	230,040
Indirect costs	1,500,812	-	-	(1,500,812)	-	-
Other costs	-	-	-	-	-	-
Transfers out	640	-	-	-	-	640
<b>Planning and Development Total</b>	<b>\$ 21,687,691</b>	<b>\$ -</b>	<b>\$ (630,578)</b>	<b>\$ (1,500,812)</b>	<b>\$ -</b>	<b>\$ 19,556,300</b>

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

Schedule F-4  
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
<b>Police (Schedule C-7)</b>						
Salaries and wages	\$ 18,253,949	\$ (2,201,285)	\$ -	\$ -	\$ -	\$ 16,052,664
Fringe benefits	13,475,470	(1,244,625)	-	-	-	12,230,845
Professional services	903,244	(115,251)	-	-	-	787,993
Repair and maintenance	3,110,817	(733,354)	-	-	-	2,377,463
Communication	122,663	(117,371)	-	-	-	5,292
Building and equipment rentals	300,504	(39,187)	-	-	-	261,317
Advertising	7,705	(1,089)	(6,616)	-	-	-
Dues and subscriptions	22,908	(612)	-	-	-	22,296
Printing and binding	13,832	(13,789)	-	-	-	43
Transportation	2,006,163	(1,530,272)	-	-	-	475,891
Materials and supplies	593,759	(221,142)	-	-	-	372,617
Utilities	24,293	(6,852)	-	-	-	17,441
Machinery and equipment	70,374	-	(70,374)	-	-	-
Transfers out	8,652	-	-	-	-	8,652
<b>Police Total</b>	<b>\$ 38,914,333</b>	<b>\$ (6,224,829)</b>	<b>\$ (76,990)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,612,514</b>
<b>Public Works (Schedule C-8)</b>						
Salaries and wages	\$ 27,528,056	\$ (796,559)	\$ -	\$ -	\$ -	\$ 26,731,496
Fringe benefits	20,371,768	(487,184)	-	-	-	19,884,584
Professional services	21,354,322	(285,293)	-	-	-	21,069,029
Government agencies	206,145	-	(206,145)	-	-	-
Repair and maintenance	4,765,053	(151,109)	-	-	-	4,613,944
Communication	216,685	(5,434)	-	-	-	211,251
Building and equipment rentals	168,042	(5,233)	-	-	-	162,809
Advertising	13,144	(175)	(12,970)	-	-	-
Rentals and leases	13,905	(6,976)	-	-	-	6,928
Insurance	7,722	-	-	-	-	7,722
Dues and subscriptions	32,266	(1,391)	-	-	-	30,875
Printing and binding	44,125	(241)	-	-	-	43,884
Transportation	8,123,016	(19,906)	-	-	-	8,103,110
Materials and supplies	4,555,350	(31,948)	-	-	-	4,523,403
Utilities	2,038,301	(82,370)	-	-	-	1,955,931
Indirect costs	3,156,576	(39,200)	-	(3,117,376)	-	-
Interest payment	95,926	-	-	-	-	95,926
Machinery and equipment	6,894,197	-	(6,894,197)	-	-	-
Property acquisition and improvements	24,773,818	-	(24,773,818)	-	-	-
Principal payment	1,186,001	-	-	-	-	1,186,001
Other costs	164,364	-	-	-	-	164,364
Transfers out	325,234	(5,544)	-	-	-	319,690
<b>Public Works Total</b>	<b>\$ 126,068,016</b>	<b>\$ (1,918,564)</b>	<b>\$ (31,887,129)</b>	<b>\$ (3,117,376)</b>	<b>\$ -</b>	<b>\$ 89,144,947</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	\$ 2,377,575	\$ -	\$ -	\$ -	\$ -	\$ 2,377,575
Fringe benefits	1,550,686	-	-	-	-	1,550,686
Professional services	615,045	-	-	-	-	615,045
Community agencies	458,140	-	-	-	-	458,140
Repair and maintenance	50,709	-	-	-	-	50,709
Communication	7,292	-	-	-	-	7,292
Building and equipment rentals	336,232	-	-	-	-	336,232
Advertising	33,720	-	(33,720)	-	-	-
Dues and subscriptions	15,267	-	-	-	-	15,267
Printing and binding	24,798	-	-	-	-	24,798
Transportation	1,512	-	-	-	-	1,512
Materials and supplies	46,215	-	-	-	-	46,215
<b>Rent Stabilization Board Total</b>	<b>\$ 5,517,190</b>	<b>\$ -</b>	<b>\$ (33,720)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,483,470</b>
<b>City Attorney's Office (Schedule D-1)</b>						
Salaries and wages	\$ 1,548,441	\$ -	\$ -	\$ -	\$ -	\$ 1,548,441
Fringe benefits	858,408	-	-	-	-	858,408
Professional services	48,087	-	-	-	-	48,087
Repair and maintenance	213,745	-	-	-	-	213,745
Communication	8,371	-	-	-	-	8,371
Building and equipment rentals	5,425	-	-	-	-	5,425
Advertising	84	-	(84)	-	-	-
Dues and subscriptions	43,880	-	-	-	-	43,880
Printing and binding	2,912	-	-	-	-	2,912
Transportation	2,313	-	-	-	-	2,313
Materials and supplies	28,382	-	-	-	-	28,382
<b>City Attorney's Office Total</b>	<b>\$ 2,760,048</b>	<b>\$ -</b>	<b>\$ (84)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,759,964</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	\$ 1,356,845	\$ (265,378)	\$ -	\$ -	\$ -	\$ 1,091,468
Fringe benefits	811,636	\$ (157,818)	-	-	-	653,818
Professional services	34,199	\$ -	-	-	-	34,199
Repair and maintenance	219,043	\$ (82,108)	-	-	-	136,935
Communication	2,051	\$ -	-	-	-	2,051
Dues and subscriptions	1,350	\$ -	-	-	-	1,350
Transportation	3,500	\$ (500)	-	-	-	3,000
Materials and supplies	38,403	\$ -	-	-	-	38,403
<b>City Auditor's Office Total</b>	<b>\$ 2,467,028</b>	<b>\$ (505,804)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,961,224</b>
City Clerk's Office (Schedule D-3)						
Salaries and wages	\$ 990,842	\$ -	\$ -	\$ -	\$ -	\$ 990,842
Fringe benefits	595,857	-	-	-	-	595,857
Professional services	977,666	-	-	-	-	977,666
Repair and maintenance	177,557	-	-	-	-	177,557
Communication	5,286	-	-	-	-	5,286
Building and equipment rentals	49,943	-	-	-	-	49,943
Advertising	7,084	-	(7,084)	-	-	-
Dues and subscriptions	1,785	-	-	-	-	1,785
Printing and binding	5,400	-	-	-	-	5,400
Transportation	3,007	-	-	-	-	3,007
Materials and supplies	18,126	-	-	-	-	18,126
<b>City Clerk Department Total</b>	<b>\$ 2,832,552</b>	<b>\$ -</b>	<b>\$ (7,084)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,825,468</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	\$ 3,765,173	\$ (1,594,145)	\$ -	\$ -	\$ -	\$ 2,171,028
Fringe benefits	2,345,539	(879,644)	-	-	-	1,465,896
Professional services	339,674	(196,876)	-	-	-	142,798
Government agencies	12,542	-	(12,542)	-	-	-
Community agencies	61,842	-	-	-	-	61,842
Repair and maintenance	543,107	(390,837)	-	-	-	152,270
Communication	40,460	(23,429)	-	-	-	17,031
Building and equipment rentals	3,924	-	-	-	-	3,924
Rentals and leases	5,088	(2,633)	-	-	-	2,455
Dues and subscriptions	9,311	(7,941)	-	-	-	1,370
Printing and binding	10,956	(6,971)	-	-	-	3,985
Transportation	86,757	(25,090)	-	-	-	61,667
Materials and supplies	134,094	(13,187)	-	-	-	120,907
Utilities	73,769	-	-	-	-	73,769
Machinery and equipment	30,737	-	(30,737)	-	-	-
<b>City Manager's Office Total</b>	<b>\$ 7,462,973</b>	<b>\$ (3,140,752)</b>	<b>\$ (43,279)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,278,942</b>
<b>Finance Department (Schedule D-5)</b>						
Salaries and wages	\$ 2,952,072	\$ (719,017)	\$ -	\$ -	\$ -	\$ 2,233,055
Fringe benefits	1,910,215	(425,441)	-	-	-	1,484,773
Professional services	383,703	(240,410)	-	-	-	143,294
Repair and maintenance	756,557	(537,641)	-	-	-	218,916
Communication	11,412	(11,068)	-	-	-	344
Rentals and leases	14,889	(3,770)	-	-	-	11,119
Dues and subscriptions	2,576	(1,689)	-	-	-	887
Printing and binding	37,636	(612)	-	-	-	37,024
Transportation	1,500	(1,500)	-	-	-	-
Materials and supplies	100,184	(43,437)	-	-	-	56,747
<b>Finance Department Total</b>	<b>\$ 6,170,744</b>	<b>\$ (1,984,585)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,186,158</b>

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

Schedule F-8  
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
Human Resources Department (Schedule D-6)						
Salaries and wages	\$ 1,097,615	\$ -	\$ -	\$ -	\$ -	\$ 1,097,615
Fringe benefits	617,111	-	-	-	-	617,111
Professional services	288,225	-	-	-	-	288,225
Repair and maintenance	261,042	-	-	-	-	261,042
Communication	5,412	-	-	-	-	5,412
Advertising	3,635	-	(3,635)	-	-	-
Rentals and leases	9,496	-	-	-	-	9,496
Dues and subscriptions	5,389	-	-	-	-	5,389
Printing and binding	7,062	-	-	-	-	7,062
Transportation	(1,520)	-	-	-	-	(1,520)
Materials and supplies	24,432	-	-	-	-	24,432
Machinery and equipment	131	-	(131)	-	-	-
<b>Human Resources Department Total</b>	<b>\$ 2,318,029</b>	<b>\$ -</b>	<b>\$ (3,765)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,314,264</b>
Information Technology Department (Schedule D-7)						
Refer to IT Mission Statement for explanation of zero allocation.						
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-	-	-
Professional services	-	-	-	-	-	-
Community agencies	-	-	-	-	-	-
Repair and maintenance	-	-	-	-	-	-
Communication	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-
Printing and binding	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Indirect costs	-	-	-	-	-	-
Interest payment	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-
<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	\$ 1,424,993	\$ -	\$ -	\$ -	\$ -	\$ 1,424,993
Fringe benefits	788,199	-	-	-	-	788,199
Professional services	14,893	-	-	-	-	14,893
Repair and maintenance	342,554	-	-	-	-	342,554
Communication	4,870	-	-	-	-	4,870
Building and equipment rentals	3,745	-	-	-	-	3,745
Dues and subscriptions	87,165	-	-	-	-	87,165
Printing and binding	315	-	-	-	-	315
Transportation	434	-	-	-	-	434
Materials and supplies	34,176	-	-	-	-	34,176
<b>Mayor and Council Total</b>	<b>\$ 2,701,344</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,701,344</b>
Non-Departmental Miscellaneous Costs (Schedule D-9)						
Salaries and wages	\$ 93,341	\$ -	\$ -	\$ -	\$ -	\$ 93,341
Fringe benefits	848,952	-	-	-	-	848,952
Professional services	978,864	-	-	-	-	978,864
Government agencies	200,000	-	(200,000)	-	-	-
Community agencies	49,393	-	(49,393)	-	-	-
Insurance	837,397	-	-	-	-	837,397
Dues and subscriptions	73,340	-	-	-	-	73,340
Printing and binding	46,177	-	-	-	-	46,177
Materials and supplies	29,450	-	-	-	-	29,450
Utilities	82,714	-	-	-	-	82,714
Interest payment	68,755	-	(68,755)	-	-	-
Machinery and equipment	65,324	-	(65,324)	-	-	-
Transfers out	1,147,664	-	-	-	-	1,147,664
<b>Non-Departmental Miscellaneous Costs Total</b>	<b>\$ 4,521,372</b>	<b>\$ -</b>	<b>\$ (383,472)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,137,899</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	\$ 365,162	\$ -	\$ -	\$ -	\$ -	\$ 365,162
Fringe benefits	225,570	-	-	-	-	225,570
Professional services	2,088	-	-	-	-	2,088
Repair and maintenance	134,659	-	-	-	-	134,659
Communication	447	-	-	-	-	447
Rentals and leases	1,278	-	-	-	-	1,278
Dues and subscriptions	635	-	-	-	-	635
Materials and supplies	15,112	-	-	-	-	15,112
<b>Police Review Commission Total</b>	<b>\$ 744,950</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 744,950</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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Schedule C-2  
 Department of Fire and Emergency Services

Service Division Categories	Total (a)	Office of Fire Chief	Administration	Fire Operation
Salaries and wages	\$ 24,147,727	\$ 989,041	\$ 712,621	\$ 14,646,930
Fringe benefits	17,839,794	697,682	500,794	11,073,779
Professional services	2,241,859	106,314	1,202	167,065
Government agencies	246,586	-	-	10,421
Repair and maintenance	2,348,805	1,263,789	-	1,085,016
Communication	222,902	2,920	-	203,727
Building and equipment rentals	106,723	-	6,354	9,039
Dues and subscriptions	4,689	2,050	-	50
Printing and binding	1,939	-	-	127
Transportation	1,246,610	14,909	120,867	550,898
Materials and supplies	918,445	16,840	14,424	513,251
Utilities	223,177	3,644	-	219,533
Indirect costs	8,329	-	-	-
Machinery and equipment	323,404	-	-	314,319
Transfers out	10,712	-	-	-
Subtotal	49,891,701	3,097,188	1,356,262	28,794,155
Less unallowance costs:				
Governmental agencies	(246,586)	-	-	(10,421)
Capital expenditure	(323,404)	-	-	(314,319)
Advertising & Indirect cost	(8,329)	-	-	-
Adjusted Expenditures	\$ 49,313,382	\$ 3,097,188	\$ 1,356,262	\$ 28,469,415

(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	\$ 436,275	\$ 7,362,861
Fringe benefits	330,863	5,236,677
Professional services	6,190	1,961,088
Government agencies	-	236,165
Repair and maintenance	-	-
Communication	-	16,255
Building and equipment rentals	-	91,330
Dues and subscriptions	200	2,389
Printing and binding	1,812	-
Transportation	19,105	540,832
Materials and supplies	2,423	371,507
Utilities	-	-
Indirect costs	8,329	-
Machinery and equipment	9,085	-
Transfers out	-	10,712
Subtotal	814,281	15,829,816
Less unallowance costs:		
Governmental agencies	-	(236,165)
Capital expenditure	(9,085)	-
Advertising & Indirect cost	(8,329)	-
Adjusted Expenditures	\$ 796,867	\$ 15,593,650

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

EXHIBIT G

Indirect Cost Rate Proposal

Simple Method

Federal Plan for Operating Departments

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## **EXHIBIT G**

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

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

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

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

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

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

Schedule G  
 Indirect Cost Rate Proposal  
 Federal Plan

Indirect Costs Categories	G-1	G-2	G-3	G-4
	City Manager Operating	Economic Development	Finance Operating	Fire
General Audit (Schedule E-2)	\$ 4,844	\$ 6,970	\$ 118	\$ 70,530
Payroll Audit (Schedule E-3)	28,371	12,829	1,727	276,060
City Clerk's Service Costs (Schedule E-4)	127,994	-	1,695	37,861
Management Service Costs (Schedule E-5)	36,119	16,332	2,199	351,450
Budget and Fiscal Management (Schedule E-6)	10,063	4,550	613	97,916
Purchasing (Schedule E-7)	92	218	-	331
Treasury Service Costs (Schedule E-8)	2,494	5,321	-	18,625
Accounting (Schedule E-9)	23,580	10,662	1,435	229,447
Accounts Payable (Schedule E-10)	3,965	5,659	115	57,665
Counter Service Costs (Schedule E-12)	12,241	5,535	745	119,106
Billing Service Costs (Schedule E-13)	134,226	45	-	14,313
Human Resources Costs (Schedule E-14)	26,614	12,034	1,620	258,966
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	47,586	21,517	2,897	463,031
Police Review Commission (Schedule E-18)	-	-	-	-
Building Use Allowance (Schedule E-19)	10,352	18,700	334	314,898
Equipment Use Allowance (Schedule E-20)	22,601	590	197	806,937
<b>Total indirect costs</b>	<b>\$ 491,142</b>	<b>\$ 120,962</b>	<b>\$ 13,695</b>	<b>\$ 3,117,136</b>
Direct salaries and wages (Schedule D-12)	\$ 1,654,599	\$ 656,874	\$ 100,574	\$ 22,446,066
Indirect cost rate, FY 2021	30%	18%	14%	14%

Schedule G  
Indirect Cost Rate Proposal  
Federal Plan

Indirect Costs Categories	G-5	G-6	G-7	G-8
	Health, Housing and Community Services	Library	Parks, Recreation and Waterfront	Planning and Development
General Audit (Schedule E-2)	\$ 90,141	\$ 66,159	\$ 46,903	\$ 27,999
Payroll Audit (Schedule E-3)	399,165	203,530	189,961	177,626
City Clerk's Service Costs (Schedule E-4)	841,142	41,252	396,413	134,492
Management Service Costs (Schedule E-5)	508,174	259,112	241,838	226,134
Budget and Fiscal Management (Schedule E-6)	141,579	72,190	67,377	63,002
Purchasing (Schedule E-7)	1,142	495	1,038	222
Treasury Service Costs (Schedule E-8)	146,174	499	808,033	542,791
Accounting (Schedule E-9)	331,766	169,164	157,886	147,634
Accounts Payable (Schedule E-10)	73,641	18,093	38,341	45,385
Counter Service Costs (Schedule E-12)	172,220	87,813	81,959	76,637
Billing Service Costs (Schedule E-13)	158,672	-	99,284	13,632
Human Resources Costs (Schedule E-14)	374,448	190,927	178,198	166,627
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	669,512	341,377	318,618	297,929
Police Review Commission (Schedule E-18)	-	-	-	-
Building Use Allowance (Schedule E-19)	437,117	1,108,988	492,216	139,584
Equipment Use Allowance (Schedule E-20)	163,903	211,659	146,019	24,959
<b>Total indirect costs</b>	<b>\$ 4,508,796</b>	<b>\$ 2,771,258</b>	<b>\$ 3,264,084</b>	<b>\$ 2,084,653</b>
Direct salaries and wages (Schedule D-12)	\$ 14,761,465	\$ 5,560,918	\$ 10,005,846	\$ 8,984,381
Indirect cost rate, FY 2021	31%	50%	33%	23%



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)	\$ 449,760	\$ 402,268	\$ 7,915	\$ 3,899
Payroll Audit (Schedule E-3)	511,168	590,608	39,226	29,358
City Clerk's Service Costs (Schedule E-4)	68,941	696,192	24,016	-
Management Service Costs (Schedule E-5)	650,764	751,896	49,938	37,375
Budget and Fiscal Management (Schedule E-6)	181,306	209,480	13,913	10,413
Purchasing (Schedule E-7)	326	2,021	34	108
Treasury Service Costs (Schedule E-8)	105,432	28,935	4,656	-
Accounting (Schedule E-9)	424,857	490,882	32,602	24,401
Accounts Payable (Schedule E-10)	22,866	106,401	6,429	3,234
Counter Service Costs (Schedule E-12)	220,544	254,816	16,924	12,666
Billing Service Costs (Schedule E-13)	2,090	32,080	-	-
Human Resources Costs (Schedule E-14)	479,515	554,036	36,797	27,540
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	857,373	990,613	65,793	49,241
Police Review Commission (Schedule E-18)	744,950	-	-	-
Building Use Allowance (Schedule E-19)	396,711	368,995	5,009	23,375
Equipment Use Allowance (Schedule E-20)	209,301	373,400	-	3,734
<b>Total indirect costs</b>	<b>\$ 5,325,904</b>	<b>\$ 5,852,623</b>	<b>\$ 303,252</b>	<b>\$ 225,344</b>
Direct salaries and wages (Schedule D-12)	\$ 15,162,638	\$ 25,290,755	\$ 2,377,575	\$ 1,548,441
Indirect cost rate, FY 2021	35%	23%	13%	15%

Schedule G  
 Indirect Cost Rate Proposal  
 Federal Plan

Indirect Costs Categories	Mayor and Council	Total
General Audit (Schedule E-2)	\$ 3,899	\$ 1,181,405
Payroll Audit (Schedule E-3)	7,401	2,467,030
City Clerk's Service Costs (Schedule E-4)	-	2,369,998
Management Service Costs (Schedule E-5)	9,422	3,140,753
Budget and Fiscal Management (Schedule E-6)	2,625	875,027
Purchasing (Schedule E-7)	31	6,058
Treasury Service Costs (Schedule E-8)	-	1,662,960
Accounting (Schedule E-9)	6,151	2,050,467
Accounts Payable (Schedule E-10)	3,157	384,951
Counter Service Costs (Schedule E-12)	3,193	1,064,399
Billing Service Costs (Schedule E-13)	-	454,342
Human Resources Costs (Schedule E-14)	6,943	2,314,265
Information Technology Costs (Schedule E-15)	-	-
311 Call Center (Schedule E-16)	-	-
Miscellaneous Costs (Schedule E-17)	12,414	4,137,901
Police Review Commission (Schedule E-18)	-	744,950
Building Use Allowance (Schedule E-19)	23,041	3,339,320
Equipment Use Allowance (Schedule E-20)	1,965	1,965,265
Total indirect costs	\$ 80,242	\$ 28,159,091
Direct salaries and wages (Schedule D-12)	\$ 1,424,993	\$ 109,975,124
Indirect cost rate, FY 2021	6%	26%

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

Indirect Costs Categories	Allocation Base	Department Total	Neighborhood Services	Animal Care
General Audit (Schedule E-2)	Total expenditures	\$ 4,844	\$ 1,955	\$ 2,889
Payroll Audit (Schedule E-3)	Number of authorized employees	28,371	5,491	22,880
City Clerk's Service Costs (Schedule E-4)	Total expenditures	127,994	51,669	76,325
Management Service Costs (Schedule E-5)	Total expenditures	36,119	14,581	21,538
Budget and Fiscal Management (Schedule E-6)	Total expenditures	10,063	4,062	6,001
Purchasing (Schedule E-7)	Total expenditures	92	37	55
Treasury Service Costs (Schedule E-8)	Total expenditures	2,494	1,007	1,487
Accounting (Schedule E-9)	Total expenditures	23,580	9,519	14,061
Accounts Payable (Schedule E-10)	Total expenditures	3,965	1,601	2,364
Counter Service Costs (Schedule E-12)	Total expenditures	12,241	4,941	7,300
Billing Service Costs (Schedule E-13)	Total expenditures	134,226	54,184	80,042
Human Resources Costs (Schedule E-14)	Number of authorized employees	26,614	5,151	21,463
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	47,586	19,210	28,376
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	10,352	4,179	6,173
Equipment Use Allowance (Schedule E-20)	Total expenditures	22,601	9,124	13,477
Total indirect costs		\$ 491,142	\$ 186,710	\$ 304,432
Direct salaries and wages (Schedule D-12)		\$ 1,654,599	\$ 711,995	\$ 942,604
Indirect cost rate, FY 2021		30%	26%	32%

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	\$ 6,970	\$ 4,954	\$ 2,016
Payroll Audit (Schedule E-3)	Number of authorized employees	12,829	8,182	4,647
City Clerk's Service Costs (Schedule E-4)	Total expenditures	-	-	-
Management Service Costs (Schedule E-5)	Total expenditures	16,332	11,608	4,724
Budget and Fiscal Management (Schedule E-6)	Total expenditures	4,550	3,234	1,316
Purchasing (Schedule E-7)	Total expenditures	218	155	63
Treasury Service Costs (Schedule E-8)	Total expenditures	5,321	3,782	1,539
Accounting (Schedule E-9)	Total expenditures	10,662	7,578	3,084
Accounts Payable (Schedule E-10)	Total expenditures	5,659	4,022	1,637
Counter Service Costs (Schedule E-12)	Total expenditures	5,535	3,934	1,601
Billing Service Costs (Schedule E-13)	Total expenditures	45	32	13
Human Resources Costs (Schedule E-14)	Number of authorized employees	12,034	7,675	4,359
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	21,517	15,293	6,224
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	18,700	13,291	5,409
Equipment Use Allowance (Schedule E-20)	Total expenditures	590	419	171
Total indirect costs		\$ 120,962	\$ 84,158	\$ 36,804
Direct salaries and wages (Schedule D-12)		\$ 656,874	\$ 448,065	\$ 208,809
Indirect cost rate, FY 2021		18%	19%	18%

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	\$ 118	\$ 118
Payroll Audit (Schedule E-3)	Number of authorized employees	1,727	1,727
City Clerk's Service Costs (Schedule E-4)	Total expenditures	1,695	1,695
Management Service Costs (Schedule E-5)	Total expenditures	2,199	2,199
Budget and Fiscal Management (Schedule E-6)	Total expenditures	613	613
Purchasing (Schedule E-7)	Total expenditures	-	-
Treasury Service Costs (Schedule E-8)	Total expenditures	-	-
Accounting (Schedule E-9)	Total expenditures	1,435	1,435
Accounts Payable (Schedule E-10)	Total expenditures	115	115
Counter Service Costs (Schedule E-12)	Total expenditures	745	745
Billing Service Costs (Schedule E-13)	Total expenditures	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	1,620	1,620
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	2,897	2,897
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	334	334
Equipment Use Allowance (Schedule E-20)	Total expenditures	197	197
Total indirect costs		\$ 13,695	\$ 13,695
Direct salaries and wages (Schedule D-12)		\$ 100,574	\$ 100,574
Indirect cost rate, FY 2021		14%	14%

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	\$ 70,530	\$ 44,760
Payroll Audit (Schedule E-3)	Number of authorized employees	276,060	149,609
City Clerk's Service Costs (Schedule E-4)	Total expenditures	37,861	24,028
Management Service Costs (Schedule E-5)	Total expenditures	351,450	223,040
Budget and Fiscal Management (Schedule E-6)	Total expenditures	97,916	62,140
Purchasing (Schedule E-7)	Total expenditures	331	210
Treasury Service Costs (Schedule E-8)	Total expenditures	18,625	11,820
Accounting (Schedule E-9)	Total expenditures	229,447	145,614
Accounts Payable (Schedule E-10)	Total expenditures	57,665	36,596
Counter Service Costs (Schedule E-12)	Total expenditures	119,106	75,588
Billing Service Costs (Schedule E-13)	Total expenditures	14,313	9,083
Human Resources Costs (Schedule E-14)	Number of authorized employees	258,966	140,345
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	463,031	293,853
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	314,898	199,843
Equipment Use Allowance (Schedule E-20)	Total expenditures	806,937	512,106
Total indirect costs		\$ 3,117,136	\$ 1,928,637
Direct salaries and wages (Schedule D-12)		\$ 22,446,066	\$ 14,646,930
Indirect cost rate, FY 2021		14%	13%

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

Indirect Costs Categories	Allocation Base	Fire Prevention	Training Emergency Services
General Audit (Schedule E-2)	Total expenditures	\$ 1,253	24,517
Payroll Audit (Schedule E-3)	Number of authorized employees	11,682	114,769
City Clerk's Service Costs (Schedule E-4)	Total expenditures	673	13,161
Management Service Costs (Schedule E-5)	Total expenditures	6,243	122,167
Budget and Fiscal Management (Schedule E-6)	Total expenditures	1,739	34,036
Purchasing (Schedule E-7)	Total expenditures	6	115
Treasury Service Costs (Schedule E-8)	Total expenditures	331	6,474
Accounting (Schedule E-9)	Total expenditures	4,076	79,758
Accounts Payable (Schedule E-10)	Total expenditures	1,024	20,045
Counter Service Costs (Schedule E-12)	Total expenditures	2,116	41,402
Billing Service Costs (Schedule E-13)	Total expenditures	254	4,975
Human Resources Costs (Schedule E-14)	Number of authorized employees	10,958	107,662
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	8,225	160,953
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	5,594	109,461
Equipment Use Allowance (Schedule E-20)	Total expenditures	14,334	280,497
Total indirect costs		\$ 68,507	\$ 1,119,992
Direct salaries and wages (Schedule D-12)		\$ 436,275	\$ 7,362,861
Indirect cost rate, FY 2021		16%	15%

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	\$ 90,141	\$ 12,751	\$ 5,897
Payroll Audit (Schedule E-3)	Number of authorized employees	399,165	4,251	34,086
City Clerk's Service Costs (Schedule E-4)	Total expenditures	841,142	118,985	55,029
Management Service Costs (Schedule E-5)	Total expenditures	508,174	71,884	33,246
Budget and Fiscal Management (Schedule E-6)	Total expenditures	141,579	20,027	9,262
Purchasing (Schedule E-7)	Total expenditures	1,142	162	75
Treasury Service Costs (Schedule E-8)	Total expenditures	146,174	20,677	9,563
Accounting (Schedule E-9)	Total expenditures	331,766	46,930	21,705
Accounts Payable (Schedule E-10)	Total expenditures	73,641	10,417	4,818
Counter Service Costs (Schedule E-12)	Total expenditures	172,220	24,362	11,267
Billing Service Costs (Schedule E-13)	Total expenditures	158,672	22,445	10,381
Human Resources Costs (Schedule E-14)	Number of authorized employees	374,448	3,988	31,975
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	669,512	94,706	43,801
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	437,117	61,833	28,597
Equipment Use Allowance (Schedule E-20)	Total expenditures	163,903	23,185	10,723
Total indirect costs		\$ 4,508,796	\$ 536,603	\$ 310,423
Direct salaries and wages (Schedule D-12)		\$ 14,761,465	\$ 1,933,542	\$ 1,046,650
Indirect cost rate, FY 2021		31%	28%	30%



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	50,337	21,156	3,831
Payroll Audit (Schedule E-3)	Number of authorized employees	218,292	142,536	13,041
City Clerk's Service Costs (Schedule E-4)	Total expenditures	469,712	197,416	35,745
Management Service Costs (Schedule E-5)	Total expenditures	283,776	119,269	21,596
Budget and Fiscal Management (Schedule E-6)	Total expenditures	79,061	33,229	6,017
Purchasing (Schedule E-7)	Total expenditures	638	268	49
Treasury Service Costs (Schedule E-8)	Total expenditures	81,627	34,307	6,212
Accounting (Schedule E-9)	Total expenditures	185,265	77,866	14,099
Accounts Payable (Schedule E-10)	Total expenditures	41,123	17,284	3,129
Counter Service Costs (Schedule E-12)	Total expenditures	96,171	40,420	7,319
Billing Service Costs (Schedule E-13)	Total expenditures	88,606	37,240	6,743
Human Resources Costs (Schedule E-14)	Number of authorized employees	204,775	133,710	12,234
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	373,870	157,135	28,452
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	244,096	102,591	18,576
Equipment Use Allowance (Schedule E-20)	Total expenditures	91,527	38,468	6,965
Total indirect costs		\$ 2,508,875	\$ 1,152,895	\$ 184,007
Direct salaries and wages (Schedule D-12)		\$ 6,818,889	\$ 3,227,475	\$ 740,070
Indirect cost rate, FY 2021		37%	36%	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	60,325
Payroll Audit (Schedule E-3)	Number of authorized employees	101,786
City Clerk's Service Costs (Schedule E-4)	Total expenditures	562,918
Management Service Costs (Schedule E-5)	Total expenditures	340,086
Budget and Fiscal Management (Schedule E-6)	Total expenditures	94,749
Purchasing (Schedule E-7)	Total expenditures	764
Treasury Service Costs (Schedule E-8)	Total expenditures	97,824
Accounting (Schedule E-9)	Total expenditures	222,028
Accounts Payable (Schedule E-10)	Total expenditures	49,283
Counter Service Costs (Schedule E-12)	Total expenditures	115,255
Billing Service Costs (Schedule E-13)	Total expenditures	106,188
Human Resources Costs (Schedule E-14)	Number of authorized employees	95,483
Information Technology Costs (Schedule E-15)	Total expenditures	-
311 Call Center (Schedule E-16)	Total expenditures	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	448,058
Police Review Commission (Schedule E-18)	Total expenditures	-
Building Use Allowance (Schedule E-19)	Total expenditures	292,532
Equipment Use Allowance (Schedule E-20)	Total expenditures	109,689
Total indirect costs		<u>\$ 2,696,968</u>
Direct salaries and wages (Schedule D-12)		\$ 994,838
Indirect cost rate, FY 2021		271%

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	\$ 66,159	\$ 7,887	\$ 10,708
Payroll Audit (Schedule E-3)	Number of authorized employees	203,530	11,152	18,587
City Clerk's Service Costs (Schedule E-4)	Total expenditures	41,252	4,918	6,677
Management Service Costs (Schedule E-5)	Total expenditures	259,112	30,891	41,939
Budget and Fiscal Management (Schedule E-6)	Total expenditures	72,190	8,606	11,685
Purchasing (Schedule E-7)	Total expenditures	495	59	80
Treasury Service Costs (Schedule E-8)	Total expenditures	499	59	81
Accounting (Schedule E-9)	Total expenditures	169,164	20,168	27,381
Accounts Payable (Schedule E-10)	Total expenditures	18,093	2,157	2,929
Counter Service Costs (Schedule E-12)	Total expenditures	87,813	10,469	14,213
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	190,927	10,462	17,436
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	341,377	40,699	55,255
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	1,108,988	132,212	179,499
Equipment Use Allowance (Schedule E-20)	Total expenditures	211,659	25,234	34,259
Total indirect costs		\$ 2,771,258	\$ 304,973	\$ 420,729
Direct salaries and wages (Schedule D-12)		\$ 5,560,918	\$ 182,924	\$ 544,324
Indirect cost rate, FY 2021		50%	167%	77%

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	28,634	18,929	18,151
Payroll Audit (Schedule E-3)	Number of authorized employees	144,051	29,740	164,869
City Clerk's Service Costs (Schedule E-4)	Total expenditures	17,854	11,803	11,317
Management Service Costs (Schedule E-5)	Total expenditures	112,146	74,136	71,087
Budget and Fiscal Management (Schedule E-6)	Total expenditures	31,244	20,655	19,805
Purchasing (Schedule E-7)	Total expenditures	214	142	136
Treasury Service Costs (Schedule E-8)	Total expenditures	216	143	137
Accounting (Schedule E-9)	Total expenditures	73,216	48,400	46,410
Accounts Payable (Schedule E-10)	Total expenditures	7,831	5,177	4,964
Counter Service Costs (Schedule E-12)	Total expenditures	38,006	25,125	24,091
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	135,131	27,898	154,660
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	147,751	97,673	93,657
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	479,979	317,298	304,250
Equipment Use Allowance (Schedule E-20)	Total expenditures	91,608	60,559	58,069
Total indirect costs		\$ 1,307,880	\$ 737,676	\$ 971,602
Direct salaries and wages (Schedule D-12)		\$ 2,539,353	\$ 667,440	\$ 1,626,877
Indirect cost rate, FY 2021		52%	111%	60%

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	\$ 46,903	\$ 21,499
Payroll Audit (Schedule E-3)	Number of authorized employees	189,961	112,672
City Clerk's Service Costs (Schedule E-4)	Total expenditures	396,413	181,705
Management Service Costs (Schedule E-5)	Total expenditures	241,838	110,852
Budget and Fiscal Management (Schedule E-6)	Total expenditures	67,377	30,884
Purchasing (Schedule E-7)	Total expenditures	1,038	476
Treasury Service Costs (Schedule E-8)	Total expenditures	808,033	370,380
Accounting (Schedule E-9)	Total expenditures	157,886	72,371
Accounts Payable (Schedule E-10)	Total expenditures	38,341	17,574
Counter Service Costs (Schedule E-12)	Total expenditures	81,959	37,568
Billing Service Costs (Schedule E-13)	Total expenditures	99,284	45,509
Human Resources Costs (Schedule E-14)	Number of authorized employees	178,198	105,695
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	318,618	146,046
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	492,216	225,618
Equipment Use Allowance (Schedule E-20)	Total expenditures	146,019	66,931
Total indirect costs		\$ 3,264,084	\$ 1,545,780
Direct salaries and wages (Schedule D-12)		\$ 10,005,846	\$ 4,613,620
Indirect cost rate, FY 2021		33%	34%

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	\$ 17,507	7,897
Payroll Audit (Schedule E-3)	Number of authorized employees	47,324	29,965
City Clerk's Service Costs (Schedule E-4)	Total expenditures	147,961	66,747
Management Service Costs (Schedule E-5)	Total expenditures	90,266	40,720
Budget and Fiscal Management (Schedule E-6)	Total expenditures	25,148	11,345
Purchasing (Schedule E-7)	Total expenditures	387	175
Treasury Service Costs (Schedule E-8)	Total expenditures	301,598	136,054
Accounting (Schedule E-9)	Total expenditures	58,931	26,584
Accounts Payable (Schedule E-10)	Total expenditures	14,311	6,456
Counter Service Costs (Schedule E-12)	Total expenditures	30,591	13,800
Billing Service Costs (Schedule E-13)	Total expenditures	37,058	16,717
Human Resources Costs (Schedule E-14)	Number of authorized employees	44,394	28,109
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	118,924	53,648
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	183,720	82,878
Equipment Use Allowance (Schedule E-20)	Total expenditures	54,502	24,586
Total indirect costs		\$ 1,172,622	\$ 545,682
Direct salaries and wages (Schedule D-12)		\$ 4,065,811	\$ 1,326,415
Indirect cost rate, FY 2021		29%	41%

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	\$ 27,999	\$ 3,932	\$ 19,924
Payroll Audit (Schedule E-3)	Number of authorized employees	177,626	28,940	113,244
City Clerk's Service Costs (Schedule E-4)	Total expenditures	134,492	18,889	95,706
Management Service Costs (Schedule E-5)	Total expenditures	226,134	31,759	160,919
Budget and Fiscal Management (Schedule E-6)	Total expenditures	63,002	8,848	44,833
Purchasing (Schedule E-7)	Total expenditures	222	31	158
Treasury Service Costs (Schedule E-8)	Total expenditures	542,791	76,231	386,254
Accounting (Schedule E-9)	Total expenditures	147,634	20,734	105,058
Accounts Payable (Schedule E-10)	Total expenditures	45,385	6,374	32,296
Counter Service Costs (Schedule E-12)	Total expenditures	76,637	10,763	54,536
Billing Service Costs (Schedule E-13)	Total expenditures	13,632	1,915	9,701
Human Resources Costs (Schedule E-14)	Number of authorized employees	166,627	27,148	106,232
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	297,929	41,842	212,009
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	139,584	19,604	99,329
Equipment Use Allowance (Schedule E-20)	Total expenditures	24,959	3,505	17,761
Total indirect costs		\$ 2,084,653	\$ 300,516	\$ 1,457,959
Direct salaries and wages (Schedule D-12)		\$ 8,984,381	\$ 669,010	\$ 2,717,501
Indirect cost rate, FY 2021		23%	45%	54%

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	4,142	26,492	4,920
Payroll Audit (Schedule E-3)	Number of authorized employees	35,441	166,302	37,748
City Clerk's Service Costs (Schedule E-4)	Total expenditures	19,898	127,252	23,633
Management Service Costs (Schedule E-5)	Total expenditures	33,456	213,960	39,736
Budget and Fiscal Management (Schedule E-6)	Total expenditures	9,321	59,610	11,071
Purchasing (Schedule E-7)	Total expenditures	33	210	39
Treasury Service Costs (Schedule E-8)	Total expenditures	80,305	513,570	95,378
Accounting (Schedule E-9)	Total expenditures	21,842	139,686	25,942
Accounts Payable (Schedule E-10)	Total expenditures	6,715	42,942	7,975
Counter Service Costs (Schedule E-12)	Total expenditures	11,338	72,511	13,466
Billing Service Costs (Schedule E-13)	Total expenditures	2,017	12,898	2,395
Human Resources Costs (Schedule E-14)	Number of authorized employees	33,247	156,004	35,411
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	44,078	281,890	52,351
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	20,651	132,070	24,527
Equipment Use Allowance (Schedule E-20)	Total expenditures	3,693	23,615	4,386
Total indirect costs		\$ 326,178	\$ 1,969,013	\$ 378,978
Direct salaries and wages (Schedule D-12)		\$ 705,608	\$ 4,169,479	\$ 722,783
Indirect cost rate, FY 2021		46%	47%	52%



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	\$ 449,760	\$ 149,134
Payroll Audit (Schedule E-3)	Number of authorized employees	511,168	22,803
City Clerk's Service Costs (Schedule E-4)	Total expenditures	68,941	22,860
Management Service Costs (Schedule E-5)	Total expenditures	650,764	215,784
Budget and Fiscal Management (Schedule E-6)	Total expenditures	181,306	60,118
Purchasing (Schedule E-7)	Total expenditures	326	108
Treasury Service Costs (Schedule E-8)	Total expenditures	105,432	34,960
Accounting (Schedule E-9)	Total expenditures	424,857	140,876
Accounts Payable (Schedule E-10)	Total expenditures	22,866	7,582
Counter Service Costs (Schedule E-12)	Total expenditures	220,544	73,129
Billing Service Costs (Schedule E-13)	Total expenditures	2,090	693
Human Resources Costs (Schedule E-14)	Number of authorized employees	479,515	21,391
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	857,373	284,292
Police Review Commission (Schedule E-18)	Total expenditures	744,950	247,015
Building Use Allowance (Schedule E-19)	Total expenditures	396,711	131,544
Equipment Use Allowance (Schedule E-20)	Total expenditures	209,301	69,401
Total indirect costs		\$ 5,325,904	\$ 1,481,690
Direct salaries and wages (Schedule D-12)		\$ 15,162,638	\$ 5,894,698
Indirect cost rate, FY 2021		35%	25%

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

Indirect Costs Categories	Allocation Base	Patrol	Police Investigation
General Audit (Schedule E-2)	Total expenditures	\$ 3,432	241,615
Payroll Audit (Schedule E-3)	Number of authorized employees	315,442	121,616
City Clerk's Service Costs (Schedule E-4)	Total expenditures	526	37,036
Management Service Costs (Schedule E-5)	Total expenditures	4,966	349,596
Budget and Fiscal Management (Schedule E-6)	Total expenditures	1,384	97,399
Purchasing (Schedule E-7)	Total expenditures	2	175
Treasury Service Costs (Schedule E-8)	Total expenditures	805	56,639
Accounting (Schedule E-9)	Total expenditures	3,242	228,237
Accounts Payable (Schedule E-10)	Total expenditures	174	12,284
Counter Service Costs (Schedule E-12)	Total expenditures	1,683	118,478
Billing Service Costs (Schedule E-13)	Total expenditures	16	1,123
Human Resources Costs (Schedule E-14)	Number of authorized employees	295,909	114,085
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	6,543	460,588
Police Review Commission (Schedule E-18)	Total expenditures	5,685	400,193
Building Use Allowance (Schedule E-19)	Total expenditures	3,027	213,116
Equipment Use Allowance (Schedule E-20)	Total expenditures	1,597	112,438
Total indirect costs		\$ 644,434	\$ 2,564,617
Direct salaries and wages (Schedule D-12)		\$ 207,289	\$ 7,308,555
Indirect cost rate, FY 2021		311%	35%

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	55,579
Payroll Audit (Schedule E-3)	Number of authorized employees	51,307
City Clerk's Service Costs (Schedule E-4)	Total expenditures	8,519
Management Service Costs (Schedule E-5)	Total expenditures	80,418
Budget and Fiscal Management (Schedule E-6)	Total expenditures	22,405
Purchasing (Schedule E-7)	Total expenditures	40
Treasury Service Costs (Schedule E-8)	Total expenditures	13,029
Accounting (Schedule E-9)	Total expenditures	52,502
Accounts Payable (Schedule E-10)	Total expenditures	2,826
Counter Service Costs (Schedule E-12)	Total expenditures	27,254
Billing Service Costs (Schedule E-13)	Total expenditures	258
Human Resources Costs (Schedule E-14)	Number of authorized employees	48,130
Information Technology Costs (Schedule E-15)	Total expenditures	-
311 Call Center (Schedule E-16)	Total expenditures	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	105,950
Police Review Commission (Schedule E-18)	Total expenditures	92,057
Building Use Allowance (Schedule E-19)	Total expenditures	49,024
Equipment Use Allowance (Schedule E-20)	Total expenditures	25,864
Total indirect costs		<u>\$ 635,162</u>
Direct salaries and wages (Schedule D-12)		<u>\$ 1,752,096</u>
Indirect cost rate, FY 2021		36%

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	\$ 402,268	\$ 65,717	\$ 63,873
Payroll Audit (Schedule E-3)	Number of authorized employees	590,608	111,876	122,487
City Clerk's Service Costs (Schedule E-4)	Total expenditures	696,192	113,734	110,543
Management Service Costs (Schedule E-5)	Total expenditures	751,896	122,834	119,387
Budget and Fiscal Management (Schedule E-6)	Total expenditures	209,480	34,222	33,262
Purchasing (Schedule E-7)	Total expenditures	2,021	330	321
Treasury Service Costs (Schedule E-8)	Total expenditures	28,935	4,727	4,594
Accounting (Schedule E-9)	Total expenditures	490,882	80,193	77,943
Accounts Payable (Schedule E-10)	Total expenditures	106,401	17,382	16,895
Counter Service Costs (Schedule E-12)	Total expenditures	254,816	41,628	40,460
Billing Service Costs (Schedule E-13)	Total expenditures	32,080	5,241	5,094
Human Resources Costs (Schedule E-14)	Number of authorized employees	554,036	104,948	114,903
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	990,613	161,833	157,291
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	368,995	60,281	58,590
Equipment Use Allowance (Schedule E-20)	Total expenditures	373,400	61,001	59,289
Total indirect costs		\$ 5,852,623	\$ 985,948	\$ 984,931
Direct salaries and wages (Schedule D-12)		\$ 25,290,755	\$ 3,272,304	\$ 3,621,685
Indirect cost rate, FY 2021		23%	30%	27%

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	224,123	48,556	52,912
Payroll Audit (Schedule E-3)	Number of authorized employees	300,761	55,483	111,270
City Clerk's Service Costs (Schedule E-4)	Total expenditures	387,882	84,034	91,573
Management Service Costs (Schedule E-5)	Total expenditures	418,917	90,757	98,900
Budget and Fiscal Management (Schedule E-6)	Total expenditures	116,711	25,285	27,554
Purchasing (Schedule E-7)	Total expenditures	1,126	244	266
Treasury Service Costs (Schedule E-8)	Total expenditures	16,121	3,493	3,806
Accounting (Schedule E-9)	Total expenditures	273,494	59,252	64,568
Accounts Payable (Schedule E-10)	Total expenditures	59,281	12,843	13,995
Counter Service Costs (Schedule E-12)	Total expenditures	141,970	30,757	33,517
Billing Service Costs (Schedule E-13)	Total expenditures	17,873	3,872	4,220
Human Resources Costs (Schedule E-14)	Number of authorized employees	282,137	52,048	104,379
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	551,917	119,572	130,300
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Building Use Allowance (Schedule E-19)	Total expenditures	205,585	44,539	48,536
Equipment Use Allowance (Schedule E-20)	Total expenditures	208,039	45,071	49,115
Total indirect costs		\$ 3,205,937	\$ 675,806	\$ 834,911
Direct salaries and wages (Schedule D-12)		\$ 9,148,231	\$ 1,493,190	\$ 2,650,697
Indirect cost rate, FY 2021		35%	45%	31%

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	77,860
Payroll Audit (Schedule E-3)	Number of authorized employees	197,071
City Clerk's Service Costs (Schedule E-4)	Total expenditures	134,750
Management Service Costs (Schedule E-5)	Total expenditures	145,532
Budget and Fiscal Management (Schedule E-6)	Total expenditures	40,545
Purchasing (Schedule E-7)	Total expenditures	391
Treasury Service Costs (Schedule E-8)	Total expenditures	5,600
Accounting (Schedule E-9)	Total expenditures	95,012
Accounts Payable (Schedule E-10)	Total expenditures	20,594
Counter Service Costs (Schedule E-12)	Total expenditures	49,320
Billing Service Costs (Schedule E-13)	Total expenditures	6,209
Human Resources Costs (Schedule E-14)	Number of authorized employees	184,868
Information Technology Costs (Schedule E-15)	Total expenditures	-
311 Call Center (Schedule E-16)	Total expenditures	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	191,736
Police Review Commission (Schedule E-18)	Total expenditures	-
Building Use Allowance (Schedule E-19)	Total expenditures	71,420
Equipment Use Allowance (Schedule E-20)	Total expenditures	72,273
Total indirect costs		\$ 1,293,182
Direct salaries and wages (Schedule D-12)		\$ 5,104,648
Indirect cost rate, FY 2021		25%

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EXHIBIT H

Indirect Cost Rate Proposal

Simple Method

Indirect Plan for Operating Departments



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Schedule H  
Indirect Cost Rate Proposal  
Internal Plan

Indirect Costs Categories	H-1	H-2	H-3	H-4
	City Manager Operating	Economic Development	Finance Operating	Fire
Legal Service Costs (Schedule E-1)	\$ 28,428	\$ 12,696	\$ 1,932	\$ 275,729
General Audit (Schedule E-2)	4,726	6,734	473	68,994
Payroll Audit (Schedule E-3)	25,410	11,348	1,727	246,456
City Clerk's Service Costs (Schedule E-4)	105,088	-	1,416	31,158
Management Service Costs (Schedule E-5)	32,350	14,447	2,199	313,761
Budget and Fiscal Management (Schedule E-6)	9,013	4,025	613	87,415
Purchasing (Schedule E-7)	82	194	-	294
Treasury Service Costs (Schedule E-8)	1,996	4,324	-	15,466
Accounting (Schedule E-9)	18,924	8,452	1,286	183,545
Accounts Payable (Schedule E-10)	5,862	8,314	598	84,814
Revenue Collection (Schedule E-11)	4,535	2,025	308	43,981
Counter Service Costs (Schedule E-12)	10,963	4,896	745	106,334
Billing Service Costs (Schedule E-13)	63,364	21	-	6,757
Human Resources Costs (Schedule E-14)	23,876	10,663	1,623	231,571
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	46,061	20,571	3,130	446,751
Police Review Commission (Schedule E-18)	-	-	-	-
<b>Total indirect costs</b>	<b>\$ 380,678</b>	<b>\$ 108,710</b>	<b>\$ 16,050</b>	<b>\$ 2,143,026</b>
Direct salaries and wages (Schedule D-12)	\$ 1,654,599	\$ 656,874	\$ 100,574	\$ 22,446,066
Indirect cost rate, FY 2021	23%	17%	16%	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)	\$ 398,551	\$ 203,140	\$ 189,891	\$ 177,471
General Audit (Schedule E-2)	88,251	64,741	45,840	27,409
Payroll Audit (Schedule E-3)	356,239	181,573	169,732	158,630
City Clerk's Service Costs (Schedule E-4)	690,576	33,991	325,460	110,470
Management Service Costs (Schedule E-5)	453,525	231,159	216,084	201,950
Budget and Fiscal Management (Schedule E-6)	126,354	64,402	60,202	56,264
Purchasing (Schedule E-7)	1,015	440	922	197
Treasury Service Costs (Schedule E-8)	121,396	333	671,171	450,995
Accounting (Schedule E-9)	265,304	135,224	126,405	118,138
Accounts Payable (Schedule E-10)	108,381	26,617	56,403	66,811
Revenue Collection (Schedule E-11)	63,573	32,403	30,289	28,308
Counter Service Costs (Schedule E-12)	153,699	78,340	73,231	68,441
Billing Service Costs (Schedule E-13)	74,883	-	46,847	6,435
Human Resources Costs (Schedule E-14)	334,723	170,607	159,480	149,049
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	645,754	329,138	307,672	287,548
Police Review Commission (Schedule E-18)	-	-	-	-
<b>Total indirect costs</b>	<b>\$ 3,882,224</b>	<b>\$ 1,552,108</b>	<b>\$ 2,479,629</b>	<b>\$ 1,908,116</b>
Direct salaries and wages (Schedule D-12)	\$ 14,761,465	\$ 5,560,918	\$ 10,005,846	\$ 8,984,381
Indirect cost rate, FY 2021	26%	28%	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)	\$ 510,333	\$ 589,822	\$ 39,193	\$ 2,427,186
General Audit (Schedule E-2)	439,954	393,525	7,679	1,148,326
Payroll Audit (Schedule E-3)	456,153	527,205	35,032	2,169,505
City Clerk's Service Costs (Schedule E-4)	56,651	571,327	19,828	1,945,965
Management Service Costs (Schedule E-5)	580,725	671,180	44,599	2,761,979
Budget and Fiscal Management (Schedule E-6)	161,792	186,992	12,425	769,497
Purchasing (Schedule E-7)	290	1,795	30	5,259
Treasury Service Costs (Schedule E-8)	87,638	23,613	3,825	1,380,757
Accounting (Schedule E-9)	339,715	392,628	26,089	1,615,710
Accounts Payable (Schedule E-10)	33,615	156,589	9,450	557,454
Revenue Collection (Schedule E-11)	81,403	94,081	6,252	387,158
Counter Service Costs (Schedule E-12)	196,807	227,461	15,114	936,031
Billing Service Costs (Schedule E-13)	987	15,143	-	214,437
Human Resources Costs (Schedule E-14)	428,604	495,363	32,916	2,038,475
Information Technology Costs (Schedule E-15)	-	-	-	-
311 Call Center (Schedule E-16)	-	-	-	-
Miscellaneous Costs (Schedule E-17)	826,869	955,665	63,502	3,932,661
Police Review Commission (Schedule E-18)	744,950	-	-	744,950
<b>Total indirect costs</b>	<b>\$ 4,946,486</b>	<b>\$ 5,302,389</b>	<b>\$ 315,934</b>	<b>\$ 23,035,350</b>
Direct salaries and wages (Schedule D-12)	\$ 15,162,638	\$ 25,290,755	\$ 2,377,575	\$ 107,001,691
Indirect cost rate, FY 2021	33%	21%	13%	22%

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

Indirect Costs Categories	Allocation Base	Department Total	Neighborhood Services	Animal Care
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 28,428	\$ 11,476	\$ 16,952
General Audit (Schedule E-2)	Total expenditures	4,726	1,908	2,818
Payroll Audit (Schedule E-3)	Number of authorized employees	25,410	4,918	20,492
City Clerk's Service Costs (Schedule E-4)	Total expenditures	105,088	42,422	62,666
Management Service Costs (Schedule E-5)	Total expenditures	32,350	13,059	19,291
Budget and Fiscal Management (Schedule E-6)	Total expenditures	9,013	3,638	5,375
Purchasing (Schedule E-7)	Total expenditures	82	33	49
Treasury Service Costs (Schedule E-8)	Total expenditures	1,996	806	1,190
Accounting (Schedule E-9)	Total expenditures	18,924	7,639	11,285
Accounts Payable (Schedule E-10)	Total expenditures	5,862	2,366	3,496
Revenue Collection (Schedule E-11)	Total expenditures	4,535	1,831	2,704
Counter Service Costs (Schedule E-12)	Total expenditures	10,963	4,426	6,537
Billing Service Costs (Schedule E-13)	Total expenditures	63,364	25,579	37,785
Human Resources Costs (Schedule E-14)	Number of authorized employees	23,876	4,621	19,255
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	46,061	18,594	27,467
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 380,678	\$ 143,316	\$ 237,362
Direct salaries and wages (Schedule D-12)		\$ 1,654,599	\$ 711,995	\$ 942,604
Indirect cost rate, FY 2021		23%	20%	25%

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	\$ 12,696	\$ 9,023	\$ 3,673
General Audit (Schedule E-2)	Total expenditures	6,734	4,786	1,948
Payroll Audit (Schedule E-3)	Number of authorized employees	11,348	7,238	4,110
City Clerk's Service Costs (Schedule E-4)	Total expenditures	-	-	-
Management Service Costs (Schedule E-5)	Total expenditures	14,447	10,268	4,179
Budget and Fiscal Management (Schedule E-6)	Total expenditures	4,025	2,861	1,164
Purchasing (Schedule E-7)	Total expenditures	194	138	56
Treasury Service Costs (Schedule E-8)	Total expenditures	4,324	3,073	1,251
Accounting (Schedule E-9)	Total expenditures	8,452	6,007	2,445
Accounts Payable (Schedule E-10)	Total expenditures	8,314	5,909	2,405
Revenue Collection (Schedule E-11)	Total expenditures	2,025	1,439	586
Counter Service Costs (Schedule E-12)	Total expenditures	4,896	3,480	1,416
Billing Service Costs (Schedule E-13)	Total expenditures	21	15	6
Human Resources Costs (Schedule E-14)	Number of authorized employees	10,663	6,801	3,862
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	14,620	5,951
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 108,710	\$ 75,658	\$ 33,052
Direct salaries and wages (Schedule D-12)		\$ 656,874	\$ 448,065	\$ 208,809
Indirect cost rate, FY 2021		17%	17%	16%

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	\$ 1,932	\$ 1,932
General Audit (Schedule E-2)	Total expenditures	473	473
Payroll Audit (Schedule E-3)	Number of authorized employees	1,727	1,727
City Clerk's Service Costs (Schedule E-4)	Total expenditures	1,416	1,416
Management Service Costs (Schedule E-5)	Total expenditures	2,199	2,199
Budget and Fiscal Management (Schedule E-6)	Total expenditures	613	613
Purchasing (Schedule E-7)	Total expenditures	-	-
Treasury Service Costs (Schedule E-8)	Total expenditures	-	-
Accounting (Schedule E-9)	Total expenditures	1,286	1,286
Accounts Payable (Schedule E-10)	Total expenditures	598	598
Revenue Collection (Schedule E-11)	Total expenditures	308	308
Counter Service Costs (Schedule E-12)	Total expenditures	745	745
Billing Service Costs (Schedule E-13)	Total expenditures	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	1,623	1,623
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	3,130	3,130
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 16,050	\$ 16,050
Direct salaries and wages (Schedule D-12)		\$ 100,574	\$ 100,574
Indirect cost rate, FY 2021		16%	16%

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	\$ 275,729	\$ 174,986
General Audit (Schedule E-2)	Total expenditures	68,994	43,786
Payroll Audit (Schedule E-3)	Number of authorized employees	246,456	133,566
City Clerk's Service Costs (Schedule E-4)	Total expenditures	31,158	19,774
Management Service Costs (Schedule E-5)	Total expenditures	313,761	199,122
Budget and Fiscal Management (Schedule E-6)	Total expenditures	87,415	55,476
Purchasing (Schedule E-7)	Total expenditures	294	187
Treasury Service Costs (Schedule E-8)	Total expenditures	15,466	9,815
Accounting (Schedule E-9)	Total expenditures	183,545	116,483
Accounts Payable (Schedule E-10)	Total expenditures	84,814	53,825
Revenue Collection (Schedule E-11)	Total expenditures	43,981	27,912
Counter Service Costs (Schedule E-12)	Total expenditures	106,334	67,483
Billing Service Costs (Schedule E-13)	Total expenditures	6,757	4,288
Human Resources Costs (Schedule E-14)	Number of authorized employees	231,571	125,499
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	446,751	283,521
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 2,143,026	\$ 1,315,721
Direct salaries and wages (Schedule D-12)		\$ 22,446,066	\$ 14,646,930
Indirect cost rate, FY 2021		10%	9%



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

Indirect Costs Categories	Allocation Base	Fire Prevention	Training Emergency Services
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 4,898	\$ 95,845
General Audit (Schedule E-2)	Total expenditures	1,226	23,983
Payroll Audit (Schedule E-3)	Number of authorized employees	10,429	102,461
City Clerk's Service Costs (Schedule E-4)	Total expenditures	553	10,831
Management Service Costs (Schedule E-5)	Total expenditures	5,573	109,066
Budget and Fiscal Management (Schedule E-6)	Total expenditures	1,553	30,386
Purchasing (Schedule E-7)	Total expenditures	5	102
Treasury Service Costs (Schedule E-8)	Total expenditures	275	5,376
Accounting (Schedule E-9)	Total expenditures	3,260	63,802
Accounts Payable (Schedule E-10)	Total expenditures	1,507	29,482
Revenue Collection (Schedule E-11)	Total expenditures	781	15,288
Counter Service Costs (Schedule E-12)	Total expenditures	1,889	36,962
Billing Service Costs (Schedule E-13)	Total expenditures	120	2,349
Human Resources Costs (Schedule E-14)	Number of authorized employees	9,799	96,273
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	7,936	155,294
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 49,804	\$ 777,501
Direct salaries and wages (Schedule D-12)		\$ 436,275	\$ 7,362,861
Indirect cost rate, FY 2021		11%	11%

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	\$ 398,551	\$ 30,018	\$ 13,883
General Audit (Schedule E-2)	Total expenditures	88,251	6,647	3,074
Payroll Audit (Schedule E-3)	Number of authorized employees	356,239	3,674	29,458
City Clerk's Service Costs (Schedule E-4)	Total expenditures	690,576	52,013	24,055
Management Service Costs (Schedule E-5)	Total expenditures	453,525	34,159	15,798
Budget and Fiscal Management (Schedule E-6)	Total expenditures	126,354	9,517	4,401
Purchasing (Schedule E-7)	Total expenditures	1,015	76	35
Treasury Service Costs (Schedule E-8)	Total expenditures	121,396	9,143	4,229
Accounting (Schedule E-9)	Total expenditures	265,304	19,982	9,242
Accounts Payable (Schedule E-10)	Total expenditures	108,381	8,163	3,775
Revenue Collection (Schedule E-11)	Total expenditures	63,573	4,788	2,214
Counter Service Costs (Schedule E-12)	Total expenditures	153,699	11,576	5,354
Billing Service Costs (Schedule E-13)	Total expenditures	74,883	5,640	2,608
Human Resources Costs (Schedule E-14)	Number of authorized employees	334,723	3,452	27,679
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	645,754	48,637	22,494
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 3,882,224	\$ 247,485	\$ 168,300
Direct salaries and wages (Schedule D-12)		\$ 14,761,465	\$ 1,933,542	\$ 1,046,650
Indirect cost rate, FY 2021		26%	13%	16%

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	\$ 118,502	\$ 49,805	\$ 9,018
General Audit (Schedule E-2)	Total expenditures	26,240	11,028	1,997
Payroll Audit (Schedule E-3)	Number of authorized employees	188,653	123,184	11,271
City Clerk's Service Costs (Schedule E-4)	Total expenditures	205,330	86,298	15,626
Management Service Costs (Schedule E-5)	Total expenditures	134,847	56,675	10,262
Budget and Fiscal Management (Schedule E-6)	Total expenditures	37,569	15,790	2,859
Purchasing (Schedule E-7)	Total expenditures	302	127	23
Treasury Service Costs (Schedule E-8)	Total expenditures	36,095	15,170	2,747
Accounting (Schedule E-9)	Total expenditures	78,883	33,154	6,003
Accounts Payable (Schedule E-10)	Total expenditures	32,225	13,544	2,452
Revenue Collection (Schedule E-11)	Total expenditures	18,902	7,944	1,438
Counter Service Costs (Schedule E-12)	Total expenditures	45,700	19,207	3,478
Billing Service Costs (Schedule E-13)	Total expenditures	22,265	9,358	1,694
Human Resources Costs (Schedule E-14)	Number of authorized employees	177,259	115,744	10,590
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	192,003	80,697	14,612
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 1,314,774	\$ 637,726	\$ 94,070
Direct salaries and wages (Schedule D-12)		\$ 6,818,889	\$ 3,227,475	\$ 740,070
Indirect cost rate, FY 2021		19%	20%	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	\$ 142,016
General Audit (Schedule E-2)	Total expenditures	31,447
Payroll Audit (Schedule E-3)	Number of authorized employees	87,966
City Clerk's Service Costs (Schedule E-4)	Total expenditures	246,074
Management Service Costs (Schedule E-5)	Total expenditures	161,605
Budget and Fiscal Management (Schedule E-6)	Total expenditures	45,024
Purchasing (Schedule E-7)	Total expenditures	362
Treasury Service Costs (Schedule E-8)	Total expenditures	43,257
Accounting (Schedule E-9)	Total expenditures	94,536
Accounts Payable (Schedule E-10)	Total expenditures	38,620
Revenue Collection (Schedule E-11)	Total expenditures	22,653
Counter Service Costs (Schedule E-12)	Total expenditures	54,768
Billing Service Costs (Schedule E-13)	Total expenditures	26,683
Human Resources Costs (Schedule E-14)	Number of authorized employees	82,653
Information Technology Costs (Schedule E-15)	Total expenditures	-
311 Call Center (Schedule E-16)	Total expenditures	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	230,102
Police Review Commission (Schedule E-18)	Total expenditures	-
Total indirect costs		<u>\$ 1,307,764</u>
Direct salaries and wages (Schedule D-12)		\$ 994,838
Indirect cost rate, FY 2021		131%

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	\$ 203,140	\$ 19,004	\$ 25,801
General Audit (Schedule E-2)	Total expenditures	64,741	6,057	8,223
Payroll Audit (Schedule E-3)	Number of authorized employees	181,573	5,497	9,161
City Clerk's Service Costs (Schedule E-4)	Total expenditures	33,991	3,180	4,317
Management Service Costs (Schedule E-5)	Total expenditures	231,159	21,626	29,360
Budget and Fiscal Management (Schedule E-6)	Total expenditures	64,402	6,025	8,180
Purchasing (Schedule E-7)	Total expenditures	440	41	56
Treasury Service Costs (Schedule E-8)	Total expenditures	333	31	42
Accounting (Schedule E-9)	Total expenditures	135,224	12,651	17,175
Accounts Payable (Schedule E-10)	Total expenditures	26,617	2,490	3,381
Revenue Collection (Schedule E-11)	Total expenditures	32,403	3,031	4,116
Counter Service Costs (Schedule E-12)	Total expenditures	78,340	7,329	9,950
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	170,607	5,165	8,608
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	329,138	30,792	41,805
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 1,552,108	\$ 122,918	\$ 170,175
Direct salaries and wages (Schedule D-12)		\$ 5,560,918	\$ 182,924	\$ 544,324
Indirect cost rate, FY 2021		28%	67%	31%

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	\$ 68,993	\$ 45,609	\$ 43,733
General Audit (Schedule E-2)	Total expenditures	21,988	14,536	13,938
Payroll Audit (Schedule E-3)	Number of authorized employees	70,999	14,658	81,259
City Clerk's Service Costs (Schedule E-4)	Total expenditures	11,544	7,632	7,318
Management Service Costs (Schedule E-5)	Total expenditures	78,509	51,899	49,765
Budget and Fiscal Management (Schedule E-6)	Total expenditures	21,873	14,459	13,865
Purchasing (Schedule E-7)	Total expenditures	149	99	95
Treasury Service Costs (Schedule E-8)	Total expenditures	113	75	72
Accounting (Schedule E-9)	Total expenditures	45,926	30,360	29,112
Accounts Payable (Schedule E-10)	Total expenditures	9,040	5,976	5,730
Revenue Collection (Schedule E-11)	Total expenditures	11,005	7,275	6,976
Counter Service Costs (Schedule E-12)	Total expenditures	26,607	17,589	16,865
Billing Service Costs (Schedule E-13)	Total expenditures	-	-	-
Human Resources Costs (Schedule E-14)	Number of authorized employees	66,711	13,773	76,351
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	111,785	73,898	70,859
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 545,241	\$ 297,836	\$ 415,938
Direct salaries and wages (Schedule D-12)		\$ 2,539,353	\$ 667,440	\$ 1,626,877
Indirect cost rate, FY 2021		21%	45%	26%

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	\$ 189,891	\$ 87,041
General Audit (Schedule E-2)	Total expenditures	45,840	21,012
Payroll Audit (Schedule E-3)	Number of authorized employees	169,732	100,673
City Clerk's Service Costs (Schedule E-4)	Total expenditures	325,460	149,182
Management Service Costs (Schedule E-5)	Total expenditures	216,084	99,047
Budget and Fiscal Management (Schedule E-6)	Total expenditures	60,202	27,595
Purchasing (Schedule E-7)	Total expenditures	922	423
Treasury Service Costs (Schedule E-8)	Total expenditures	671,171	307,647
Accounting (Schedule E-9)	Total expenditures	126,405	57,941
Accounts Payable (Schedule E-10)	Total expenditures	56,403	25,854
Revenue Collection (Schedule E-11)	Total expenditures	30,289	13,884
Counter Service Costs (Schedule E-12)	Total expenditures	73,231	33,567
Billing Service Costs (Schedule E-13)	Total expenditures	46,847	21,473
Human Resources Costs (Schedule E-14)	Number of authorized employees	159,480	94,593
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	307,672	141,028
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 2,479,629	\$ 1,180,959
Direct salaries and wages (Schedule D-12)		\$ 10,005,846	\$ 4,613,620
Indirect cost rate, FY 2021		25%	26%

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	\$ 70,877	\$ 31,973
General Audit (Schedule E-2)	Total expenditures	17,110	7,718
Payroll Audit (Schedule E-3)	Number of authorized employees	42,285	26,774
City Clerk's Service Costs (Schedule E-4)	Total expenditures	121,478	54,800
Management Service Costs (Schedule E-5)	Total expenditures	80,653	36,384
Budget and Fiscal Management (Schedule E-6)	Total expenditures	22,470	10,137
Purchasing (Schedule E-7)	Total expenditures	344	155
Treasury Service Costs (Schedule E-8)	Total expenditures	250,515	113,010
Accounting (Schedule E-9)	Total expenditures	47,181	21,284
Accounts Payable (Schedule E-10)	Total expenditures	21,052	9,497
Revenue Collection (Schedule E-11)	Total expenditures	11,305	5,100
Counter Service Costs (Schedule E-12)	Total expenditures	27,333	12,330
Billing Service Costs (Schedule E-13)	Total expenditures	17,486	7,888
Human Resources Costs (Schedule E-14)	Number of authorized employees	39,731	25,157
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	114,839	51,805
Police Review Commission (Schedule E-18)	Total expenditures	-	-
Total indirect costs		\$ 884,659	\$ 414,012
Direct salaries and wages (Schedule D-12)		\$ 4,065,811	\$ 1,326,415
Indirect cost rate, FY 2021		22%	31%



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	\$ 177,471	\$ 12,807	\$ 64,892
General Audit (Schedule E-2)	Total expenditures	27,409	1,978	10,022
Payroll Audit (Schedule E-3)	Number of authorized employees	158,630	13,348	52,232
City Clerk's Service Costs (Schedule E-4)	Total expenditures	110,470	7,972	40,393
Management Service Costs (Schedule E-5)	Total expenditures	201,950	14,574	73,842
Budget and Fiscal Management (Schedule E-6)	Total expenditures	56,264	4,060	20,573
Purchasing (Schedule E-7)	Total expenditures	197	14	72
Treasury Service Costs (Schedule E-8)	Total expenditures	450,995	32,546	164,905
Accounting (Schedule E-9)	Total expenditures	118,138	8,525	43,197
Accounts Payable (Schedule E-10)	Total expenditures	66,811	4,821	24,429
Revenue Collection (Schedule E-11)	Total expenditures	28,308	2,043	10,351
Counter Service Costs (Schedule E-12)	Total expenditures	68,441	4,939	25,025
Billing Service Costs (Schedule E-13)	Total expenditures	6,435	464	2,353
Human Resources Costs (Schedule E-14)	Number of authorized employees	149,049	12,542	49,077
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	287,548	20,751	105,141
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 1,908,116	\$ 141,384	\$ 686,503
Direct salaries and wages (Schedule D-12)		\$ 8,984,381	\$ 669,010	\$ 2,717,501
Indirect cost rate, FY 2021		21%	21%	25%

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	\$ 13,491	\$ 86,281	\$ 16,024
General Audit (Schedule E-2)	Total expenditures	2,084	13,325	2,475
Payroll Audit (Schedule E-3)	Number of authorized employees	16,347	76,703	17,411
City Clerk's Service Costs (Schedule E-4)	Total expenditures	8,398	53,707	9,974
Management Service Costs (Schedule E-5)	Total expenditures	15,352	98,182	18,234
Budget and Fiscal Management (Schedule E-6)	Total expenditures	4,277	27,354	5,080
Purchasing (Schedule E-7)	Total expenditures	15	96	18
Treasury Service Costs (Schedule E-8)	Total expenditures	34,285	219,260	40,720
Accounting (Schedule E-9)	Total expenditures	8,981	57,435	10,667
Accounts Payable (Schedule E-10)	Total expenditures	5,079	32,481	6,032
Revenue Collection (Schedule E-11)	Total expenditures	2,152	13,762	2,556
Counter Service Costs (Schedule E-12)	Total expenditures	5,203	33,274	6,179
Billing Service Costs (Schedule E-13)	Total expenditures	489	3,128	581
Human Resources Costs (Schedule E-14)	Number of authorized employees	15,359	72,071	16,359
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	21,860	139,797	25,962
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 153,372	\$ 926,857	\$ 178,272
Direct salaries and wages (Schedule D-12)		\$ 705,608	\$ 4,169,479	\$ 722,783
Indirect cost rate, FY 2021		22%	22%	25%

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	\$ 510,333	\$ 169,219
General Audit (Schedule E-2)	Total expenditures	439,954	145,882
Payroll Audit (Schedule E-3)	Number of authorized employees	456,153	20,349
City Clerk's Service Costs (Schedule E-4)	Total expenditures	56,651	18,785
Management Service Costs (Schedule E-5)	Total expenditures	580,725	192,560
Budget and Fiscal Management (Schedule E-6)	Total expenditures	161,792	53,648
Purchasing (Schedule E-7)	Total expenditures	290	96
Treasury Service Costs (Schedule E-8)	Total expenditures	87,638	29,059
Accounting (Schedule E-9)	Total expenditures	339,715	112,645
Accounts Payable (Schedule E-10)	Total expenditures	33,615	11,146
Revenue Collection (Schedule E-11)	Total expenditures	81,403	26,992
Counter Service Costs (Schedule E-12)	Total expenditures	196,807	65,258
Billing Service Costs (Schedule E-13)	Total expenditures	987	327
Human Resources Costs (Schedule E-14)	Number of authorized employees	428,604	19,120
Information Technology Costs (Schedule E-15)	Total expenditures	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	826,869	274,178
Police Review Commission (Schedule E-18)	Total expenditures	744,950	247,015
Total indirect costs		\$ 4,946,486	\$ 1,386,279
Direct salaries and wages (Schedule D-12)		\$ 15,162,638	\$ 5,894,698
Indirect cost rate, FY 2021		33%	24%

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

Indirect Costs Categories	Allocation Base	Police		
		Patrol	Investigation	Professional Standards
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 3,895	\$ 274,155	\$ 63,064
General Audit (Schedule E-2)	Total expenditures	3,357	236,347	54,367
Payroll Audit (Schedule E-3)	Number of authorized employees	281,492	108,527	45,785
City Clerk's Service Costs (Schedule E-4)	Total expenditures	432	30,433	7,001
Management Service Costs (Schedule E-5)	Total expenditures	4,432	311,970	71,763
Budget and Fiscal Management (Schedule E-6)	Total expenditures	1,235	86,916	19,993
Purchasing (Schedule E-7)	Total expenditures	2	156	36
Treasury Service Costs (Schedule E-8)	Total expenditures	669	47,080	10,830
Accounting (Schedule E-9)	Total expenditures	2,592	182,498	41,980
Accounts Payable (Schedule E-10)	Total expenditures	257	18,058	4,154
Revenue Collection (Schedule E-11)	Total expenditures	621	43,730	10,059
Counter Service Costs (Schedule E-12)	Total expenditures	1,502	105,726	24,320
Billing Service Costs (Schedule E-13)	Total expenditures	8	530	122
Human Resources Costs (Schedule E-14)	Number of authorized employees	264,492	101,973	43,020
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	6,310	444,201	102,180
Police Review Commission (Schedule E-18)	Total expenditures	5,685	400,193	92,057
Total indirect costs		<u>\$ 576,980</u>	<u>\$ 2,392,493</u>	<u>\$ 590,734</u>
Direct salaries and wages (Schedule D-12)		\$ 207,289	\$ 7,308,555	\$ 1,752,096
Indirect cost rate, FY 2021		278%	33%	34%

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	\$ 589,822	\$ 85,156	\$ 82,766
General Audit (Schedule E-2)	Total expenditures	393,525	56,815	55,221
Payroll Audit (Schedule E-3)	Number of authorized employees	527,205	84,034	92,005
City Clerk's Service Costs (Schedule E-4)	Total expenditures	571,327	82,486	80,171
Management Service Costs (Schedule E-5)	Total expenditures	671,180	96,902	94,183
Budget and Fiscal Management (Schedule E-6)	Total expenditures	186,992	26,997	26,240
Purchasing (Schedule E-7)	Total expenditures	1,795	259	252
Treasury Service Costs (Schedule E-8)	Total expenditures	23,613	3,409	3,313
Accounting (Schedule E-9)	Total expenditures	392,628	56,686	55,095
Accounts Payable (Schedule E-10)	Total expenditures	156,589	22,608	21,973
Revenue Collection (Schedule E-11)	Total expenditures	94,081	13,583	13,202
Counter Service Costs (Schedule E-12)	Total expenditures	227,461	32,840	31,918
Billing Service Costs (Schedule E-13)	Total expenditures	15,143	2,186	2,125
Human Resources Costs (Schedule E-14)	Number of authorized employees	495,363	78,959	86,448
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	955,665	137,975	134,103
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 5,302,389	\$ 780,895	\$ 779,015
Direct salaries and wages (Schedule D-12)		\$ 25,290,755	\$ 3,272,304	\$ 3,621,685
Indirect cost rate, FY 2021		21%	24%	22%

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	\$ 290,418	\$ 62,918	\$ 68,563
General Audit (Schedule E-2)	Total expenditures	193,765	41,979	45,745
Payroll Audit (Schedule E-3)	Number of authorized employees	225,912	41,675	83,579
City Clerk's Service Costs (Schedule E-4)	Total expenditures	281,311	60,945	66,414
Management Service Costs (Schedule E-5)	Total expenditures	330,477	71,597	78,021
Budget and Fiscal Management (Schedule E-6)	Total expenditures	92,072	19,947	21,737
Purchasing (Schedule E-7)	Total expenditures	884	191	209
Treasury Service Costs (Schedule E-8)	Total expenditures	11,627	2,519	2,745
Accounting (Schedule E-9)	Total expenditures	193,323	41,883	45,641
Accounts Payable (Schedule E-10)	Total expenditures	77,102	16,704	18,203
Revenue Collection (Schedule E-11)	Total expenditures	46,324	10,036	10,936
Counter Service Costs (Schedule E-12)	Total expenditures	111,998	24,264	26,441
Billing Service Costs (Schedule E-13)	Total expenditures	7,456	1,615	1,760
Human Resources Costs (Schedule E-14)	Number of authorized employees	212,268	39,158	78,531
Information Technology Costs (Schedule E-15)	Total expenditures	-	-	-
311 Call Center (Schedule E-16)	Total expenditures	-	-	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	470,552	101,944	111,091
Police Review Commission (Schedule E-18)	Total expenditures	-	-	-
Total indirect costs		\$ 2,545,488	\$ 537,377	\$ 659,614
Direct salaries and wages (Schedule D-12)		\$ 9,148,231	\$ 1,493,190	\$ 2,650,697
Indirect cost rate, FY 2021		28%	36%	25%

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	\$ 100,891
General Audit (Schedule E-2)	Total expenditures	67,314
Payroll Audit (Schedule E-3)	Number of authorized employees	148,027
City Clerk's Service Costs (Schedule E-4)	Total expenditures	97,727
Management Service Costs (Schedule E-5)	Total expenditures	114,808
Budget and Fiscal Management (Schedule E-6)	Total expenditures	31,986
Purchasing (Schedule E-7)	Total expenditures	307
Treasury Service Costs (Schedule E-8)	Total expenditures	4,039
Accounting (Schedule E-9)	Total expenditures	67,160
Accounts Payable (Schedule E-10)	Total expenditures	26,785
Revenue Collection (Schedule E-11)	Total expenditures	16,093
Counter Service Costs (Schedule E-12)	Total expenditures	38,908
Billing Service Costs (Schedule E-13)	Total expenditures	2,590
Human Resources Costs (Schedule E-14)	Number of authorized employees	139,087
Information Technology Costs (Schedule E-15)	Total expenditures	-
311 Call Center (Schedule E-16)	Total expenditures	-
Miscellaneous Costs (Schedule E-17)	Total expenditures	163,470
Police Review Commission (Schedule E-18)	Total expenditures	-
Total indirect costs		\$ 1,019,192
Direct salaries and wages (Schedule D-12)		\$ 5,104,648
Indirect cost rate, FY 2021		20%