



# FULL COST ALLOCATION PLAN FY25-26 Budgeted Expenditures

DECEMBER 31, 2025

POWAY, CA

**MATRIX**  
CONSULTING GROUP

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## EXECUTIVE SUMMARY

The Matrix Consulting Group has prepared this Full Cost Allocation Plan (Plan) for the City of Poway, CA. The report, which follows, presents a summary of the comprehensive analysis undertaken to identify the appropriate distribution of Citywide administrative and support costs to all City operating departments and programs.

### METHODOLOGY

The primary objective of the Plan is to spread costs from central support departments, generally called “Central Service Departments,” to those departments, cost centers, and/or funds that receive services in support of conducting their operations. In doing so, an organization can both better understand its full cost of providing specific services to the community and generate organizational awareness regarding indirect (overhead) costs associated with operations. This plan was compiled in accordance with Generally Accepted Accounting Principles and is based on many of the methods of indirect cost allocation defined by the federal Office of Management and Budget’s (OMB) Title 2 CFR 200. These principles can be summarized in the following points:

- **Necessary and reasonable:** costs included for allocation should be necessary to the purpose of a department and the services it provides. Expenditures should be in alignment with reasonable costs associated with services, not arbitrarily or intentionally inflated.
- **Determined by allocation “bases” that relate to benefit received:** allocation metrics used to allocate costs should have a nexus to the service being provided and generally reflect associated service levels.

In addition, OMB guidelines outline a method for allocating indirect costs called the double-step down allocation method, which utilizes two “steps” or “passes” to fully allocate costs. The double-step down procedure is reflected in this plan and ensures that the benefit of services between Central Service support departments are recognized first, before final allocations to receivers of services are made. For example:

- **First Step:** Central Service department expenditures are allocated to other Central Service departments and to Receiving departments.
- **Second Step:** Distributes Central Service department expenses and first step allocations to Receiving departments only.

It should be noted that there are two types of cost allocation plans: Full Cost and OMB Compliant. A Full Cost Allocation Plan is generally concerned with determining indirect costs associated with non-general fund sources, as well as funds and departments that charge fees for service. For example, a Full Cost Allocation Plan could be used to justify transfers from non-general fund sources or included in a cost-of-service study to account for indirect overhead. The second form of Cost Allocation Plan is known as an OMB Compliant Plan. An OMB Compliant Plan is generally concerned with the use of the resulting cost allocations to develop, submit, and secure approval for claims. For

example, OMB Compliant allocations could be used to reimburse indirect costs associated with the administration of State and/or Federal grants. An OMB Compliant Plan is far more sensitive in terms of recovering administrative costs within the framework of the specific federal requirements outlined by OMB. This plan is a **Full Cost Allocation Plan**.

## PROJECT STEPS

The project team, along with City staff, went through the following steps to develop this Cost Allocation Plan:

- Meet with the City of Poway's administrative staff to customize the structure of the plan
- Identify / classify Central Service support departments
- Determine the major services or "functions" provided by each Central Service support department
- Establish the optimal allocation basis for each function
- Identify the data source and collect allocation basis data and statistics
- Populate the analytical model and calculate results
- Employ quality control processes for accurate results
- Review results with the City
- Revise and finalize
- Discuss implementation strategies
- Document and communicate results

The results of this effort are detailed in the following report.

## SUMMARY

In summary, key project details for the cost plan are as follows:

- Cost figures are based on fiscal year 2025-2026 budgeted expenditures
- The allocation methodology is **Full Cost**, not OMB Title 2 CFR 200 Compliant
- The results presented in this plan were derived using a double "step-down" allocation process

The following report provides a well-documented and defensible basis for the team's indirect overhead costs, including the full detail regarding how cost centers were derived, the allocation bases used to allocate associated costs, and a summary schedule that illustrates the total indirect costs associated with Receiving departments and funds.

## READING THE PLAN

The final documentation of a Plan can be hundreds of pages in length. The following provides a guide for navigating and reviewing the plan:

- **Table of Contents:** All summary and detail allocation schedules can be referenced here and appear in the same order as shown.
- **Summary of Overhead Allocations:** Lists Central Service departments on one axis and Receiving departments on the other. Shows how much was allocated from each Central Service department to each Receiving department. Summarizes unallocated and direct billed entries and produces a grand total for each axis.
- **Summary of Functions and Allocation Bases:** Recaps the source and basis for each function of each Central Service department. For example, if the Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage, and the source would potentially be blueprints of the building or square footage records.
- **Central Service Departments:** Lists all Central Service departments, including their fund, department, and/or division number, along with expenditure totals per department, as well as a subtotal of disallowed costs and a total of all expenditures being allocated through the plan.
- **Grantee Departments:** Lists all Receiving departments, including their fund, department, and/or division number.
- **Detail Reports:** Each Central Service department in the plan has one set of reports. The reports show an aggregate picture of the department's expenses, a function-by-function breakdown of the expenses, each function's allocation, and an allocation summary. Each set of Detail Reports contains:
  - **Narrative:** This is a summary of the Central Service department, including a brief description of the activities performed, the major functions and services provided, and how costs associated with each function are allocated to Receiving departments, or those departments and programs within the organization that benefit from services.
  - **Costs to Be Allocated:** This is a summary of the costs being allocated for the identified Central Service department. This worksheet shows the total expenditures for the Central Service department, along with the incoming allocations from all other Central Service departments.
  - **Departmental Expense Detail:** This worksheet details the Central Service's direct expenditures, provides a recap of the incoming expenses, and arrives at a total this department encumbers on each pass of allocations. This worksheet also adds in incoming allocations and breaks total costs down by function. It also demonstrates how the G&A (General and Administrative)

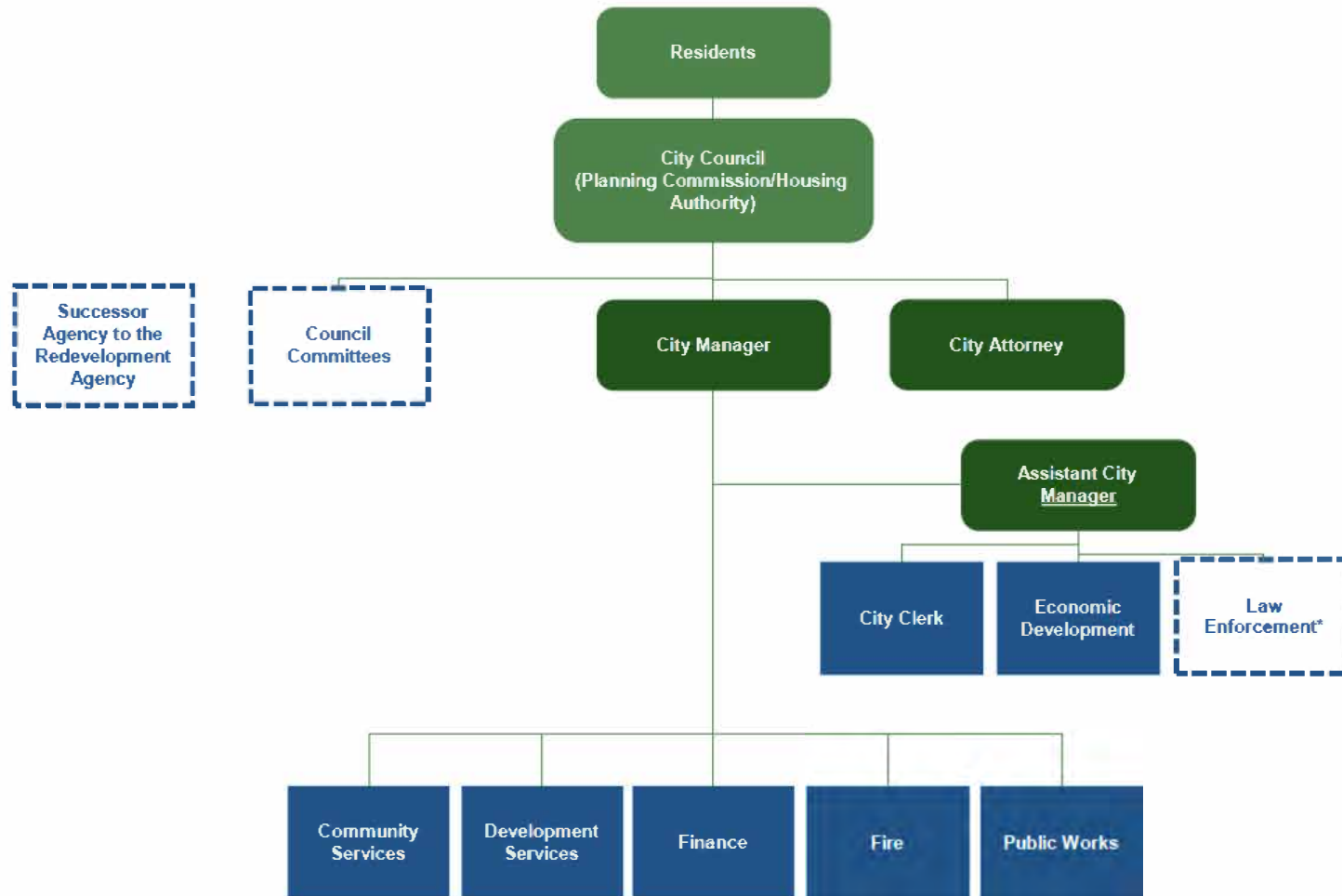
column is reallocated and subtotals for each pass of the allocations. Here, unallocated functions are dropped from the Plan's calculations.

- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to and the amount allocated per pass.
- **Allocation Summary:** This worksheet shows the total costs being allocated to Receiving departments by function.

The Summary of Overhead Allocations and the Summary of Functions and Allocation Bases are the optimal documents for beginning review of the Cost Allocation Plan. The Summary of Overhead Allocations provides a summary of results and “bottom-line” picture of the analysis. The reviewer may then refer to the Detail Reports for more information on how allocations are derived and shown on the Summary of Overhead Allocations. The Summary of Functions and Allocation Bases provides a matrix detailing the allocation methodology applied to each Central Service department along with the source of the data.

## ORGANIZATIONAL CHART

The organizational chart on the following page shows the overall structure for the City of Poway, including illustrating how each of the City's Departments are organized.



\* The City contracts with San Diego County Sheriff's Department for law enforcement services.

## SUMMARY OF OVERHEAD ALLOCATIONS

Provided on the following pages are a summary of results and a “bottom-line” picture of the resulting cost allocation plan analysis. This summary shows how much was allocated from each Central Service department to each end Receiving department. Departmental costs have been summarized with unallocated and direct billed entries and produces a grand total for each Central Service department, as well as for each Receiving department. The Central Service departments are listed down the left-hand side and Receiving departments across the top.

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	1000-General Fund-104030 Economic Development	1000-General Fund-200020 Community Services Director	1000-General Fund-201020 Recreation	1000-General Fund-202020 Lake Operations
1000	General Fund	100010	City Council	\$ -	\$ -	\$ -	\$ 3,222
1000	General Fund	101010	City Clerk	\$ -	\$ 7,552	\$ 260	\$ 5,609
1000	General Fund	102010	City Attorney	\$ -	\$ -	\$ -	\$ 1,484
1000	General Fund	103010	City Manager	\$ 69	\$ 6,098	\$ 795	\$ 12,818
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 361	\$ 24,276	\$ 4,611	\$ 42,531
1000	General Fund	112010	Customer Services	\$ -	\$ 76	\$ 297	\$ 3,296
1000	General Fund	113010	Information Technology Service	\$ -	\$ 52,527	\$ 7,399	\$ 39,341
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ -	\$ 26,360	\$ 2,929	\$ 35,146
1000	General Fund	122010	Risk Management	\$ -	\$ 34,065	\$ 3,785	\$ 160,218
1000	General Fund	415010	Facilities Maintenance	\$ -	\$ 27,694	\$ 92,504	\$ 126,694
1000	General Fund	114010	Support Services-GF	\$ -	\$ 40,969	\$ 429	\$ 5,148
1000	General Fund	400060	Public Works Director	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>				<b>\$ 430</b>	<b>\$ 219,617</b>	<b>\$ 113,009</b>	<b>\$ 435,507</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>				<b>\$ 430</b>	<b>\$ 219,617</b>	<b>\$ 113,009</b>	<b>\$ 435,507</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	1000-General Fund-203020 Aquatics	1000-General Fund-204020 Performing Arts Center	1000-General Fund-205020 Old Poway Park	1000-General Fund-206020 Library
1000	General Fund	100010	City Council	\$ 9,666	\$ 6,444	\$ 3,222	\$ -
1000	General Fund	101010	City Clerk	\$ 9,043	\$ 9,724	\$ 4,949	\$ -
1000	General Fund	102010	City Attorney	\$ 4,453	\$ 2,969	\$ 1,484	\$ -
1000	General Fund	103010	City Manager	\$ 19,968	\$ 15,939	\$ 8,716	\$ 211
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 28,734	\$ 35,848	\$ 21,911	\$ 3,590
1000	General Fund	112010	Customer Services	\$ 1,898	\$ 5,136	\$ 5,620	\$ -
1000	General Fund	113010	Information Technology Service	\$ 28,532	\$ 34,728	\$ 20,941	\$ 237
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ 23,431	\$ 26,360	\$ 16,109	\$ -
1000	General Fund	122010	Risk Management	\$ 30,280	\$ 74,039	\$ 20,817	\$ -
1000	General Fund	415010	Facilities Maintenance	\$ 45,285	\$ 489,805	\$ 116,059	\$ 246,248
1000	General Fund	114010	Support Services-GF	\$ 3,432	\$ 3,861	\$ 2,360	\$ -
1000	General Fund	400060	Public Works Director	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>				<b>\$ 204,722</b>	<b>\$ 704,853</b>	<b>\$ 222,188</b>	<b>\$ 250,287</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>				<b>\$ 204,722</b>	<b>\$ 704,853</b>	<b>\$ 222,188</b>	<b>\$ 250,287</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	1000-General Fund-207020 Interpretive Services	1000-General Fund-208020 Community Park	1000-General Fund-300030 Development Services Director	1000-General Fund-301030 Planning
1000	General Fund	100010	City Council	\$ -	\$ 6,444	\$ 57,995	\$ 3,222
1000	General Fund	101010	City Clerk	\$ -	\$ 5,567	\$ 164,260	\$ 15,955
1000	General Fund	102010	City Attorney	\$ -	\$ 2,969	\$ 26,719	\$ 1,484
1000	General Fund	103010	City Manager	\$ 1,834	\$ 17,763	\$ 91,325	\$ 14,990
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 10,660	\$ 49,535	\$ 27,425	\$ 40,822
1000	General Fund	112010	Customer Services	\$ 867	\$ 7,419	\$ -	\$ 2,074
1000	General Fund	113010	Information Technology Service	\$ 12,639	\$ 36,764	\$ 135,866	\$ 59,522
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ 8,787	\$ 29,289	\$ 35,146	\$ 46,862
1000	General Fund	122010	Risk Management	\$ 11,355	\$ 37,850	\$ 45,420	\$ 60,560
1000	General Fund	415010	Facilities Maintenance	\$ 11,480	\$ 47,293	\$ 53,740	\$ 71,653
1000	General Fund	114010	Support Services-GF	\$ 1,287	\$ 4,290	\$ 54,625	\$ 72,834
1000	General Fund	400060	Public Works Director	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>				<b>\$ 58,909</b>	<b>\$ 245,182</b>	<b>\$ 692,522</b>	<b>\$ 389,977</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>				<b>\$ 58,909</b>	<b>\$ 245,182</b>	<b>\$ 692,522</b>	<b>\$ 389,977</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	1000-General Fund-303030 Building and Safety Inspection	1000-General Fund-304030 Capital Improv.Projects Engin.	1000-General Fund-305030 Land Development Engineering	1000-General Fund-306030 Engineering Inspection
1000	General Fund	100010	City Council	\$ -	\$ -	\$ -	\$ -
1000	General Fund	101010	City Clerk	\$ 14,937	\$ 14,590	\$ 8,501	\$ 13,547
1000	General Fund	102010	City Attorney	\$ -	\$ -	\$ -	\$ -
1000	General Fund	103010	City Manager	\$ 12	\$ 5,476	\$ 6,217	\$ 3,486
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 1,164	\$ 20,805	\$ 22,934	\$ 12,609
1000	General Fund	112010	Customer Services	\$ 9,088	\$ 0	\$ 703	\$ 1,682
1000	General Fund	113010	Information Technology Service	\$ 4,160	\$ 27,127	\$ 33,407	\$ 23,036
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ -	\$ 23,431	\$ 29,289	\$ 17,573
1000	General Fund	122010	Risk Management	\$ -	\$ 30,280	\$ 37,850	\$ 22,710
1000	General Fund	415010	Facilities Maintenance	\$ -	\$ 26,171	\$ 44,783	\$ 26,870
1000	General Fund	114010	Support Services-GF	\$ -	\$ 36,417	\$ 45,521	\$ 27,313
1000	General Fund	400060	Public Works Director	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>				<b>\$ 29,361</b>	<b>\$ 184,296</b>	<b>\$ 229,204</b>	<b>\$ 148,825</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>				<b>\$ 29,361</b>	<b>\$ 184,296</b>	<b>\$ 229,204</b>	<b>\$ 148,825</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	1000-General Fund-307040 Traffic Engineering	1000-General Fund-308040 Storm Water Program	1000-General Fund-414040 Park, Trail & Landscape Mainte	1000-General Fund-500050 Fire Administration
1000	General Fund	100010	City Council	\$ 3,222	\$ 3,222	\$ 9,666	\$ 22,554
1000	General Fund	101010	City Clerk	\$ 3,216	\$ 4,255	\$ 14,153	\$ 25,987
1000	General Fund	102010	City Attorney	\$ 1,484	\$ 1,484	\$ 4,453	\$ 10,391
1000	General Fund	103010	City Manager	\$ 5,131	\$ 7,949	\$ 34,897	\$ 37,956
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 2,276	\$ 12,474	\$ 89,874	\$ 22,480
1000	General Fund	112010	Customer Services	\$ 26	\$ -	\$ 274	\$ 49
1000	General Fund	113010	Information Technology Service	\$ 9,201	\$ 21,206	\$ 94,240	\$ 51,902
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ -	\$ -	\$ 87,866	\$ 23,431
1000	General Fund	122010	Risk Management	\$ -	\$ -	\$ 113,549	\$ 30,280
1000	General Fund	415010	Facilities Maintenance	\$ 7,158	\$ 7,158	\$ 82,320	\$ 35,826
1000	General Fund	114010	Support Services-GF	\$ -	\$ -	\$ 12,871	\$ 36,417
1000	General Fund	400060	Public Works Director	\$ -	\$ -	\$ 152,549	\$ -
<b>Total Allocated</b>				<b>\$ 31,714</b>	<b>\$ 57,749</b>	<b>\$ 696,712</b>	<b>\$ 297,272</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>				<b>\$ 31,714</b>	<b>\$ 57,749</b>	<b>\$ 696,712</b>	<b>\$ 297,272</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	1000-General Fund-501050 Fire Suppression	1000-General Fund-502050 Fire Prevention	1000-General Fund-503050 Paramedics	1000-General Fund-504050 Law Enforcement
1000	General Fund	100010	City Council	\$ 3,222	\$ -	\$ -	\$ -
1000	General Fund	101010	City Clerk	\$ 3,737	\$ 1,301	\$ -	\$ -
1000	General Fund	102010	City Attorney	\$ 1,484	\$ -	\$ -	\$ -
1000	General Fund	103010	City Manager	\$ 77,784	\$ 3,907	\$ 470	\$ 23,497
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 291,661	\$ 16,489	\$ 10,166	\$ 84,599
1000	General Fund	112010	Customer Services	\$ 1,149	\$ 56,726	\$ 10,142	\$ 945
1000	General Fund	113010	Information Technology Service	\$ 289,846	\$ 23,620	\$ 6,623	\$ -
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ 304,602	\$ 17,573	\$ -	\$ -
1000	General Fund	122010	Risk Management	\$ 393,637	\$ 22,710	\$ -	\$ -
1000	General Fund	415010	Facilities Maintenance	\$ 299,037	\$ 18,207	\$ -	\$ 28,541
1000	General Fund	114010	Support Services-GF	\$ 44,618	\$ 2,574	\$ -	\$ -
1000	General Fund	400060	Public Works Director	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>				<b>\$ 1,710,778</b>	<b>\$ 163,108</b>	<b>\$ 27,401</b>	<b>\$ 137,582</b>
<b>Direct Bill Adjustments</b>							
<b>Proposed Costs</b>				<b>\$ 1,710,778</b>	<b>\$ 163,108</b>	<b>\$ 27,401</b>	<b>\$ 137,582</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	1000-General Fund	1000-General Fund	1000-General Fund	1040-Pension Stabilization	1060-City Capital Improvement Fund
1000	General Fund	100010	City Council	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	101010	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	102010	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	103010	City Manager	\$ -	\$ -	\$ 4	\$ 2,819	\$ 7,879
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 1,201	\$ 17	\$ 13	\$ 14,182	\$ 25,706
1000	General Fund	112010	Customer Services	\$ -	\$ -	\$ -	\$ -	\$ 993
1000	General Fund	113010	Information Technology Service	\$ 237	\$ 237	\$ -	\$ -	\$ -
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	122010	Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	415010	Facilities Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	114010	Support Services-GF	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	400060	Public Works Director	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>				<b>\$ 1,438</b>	<b>\$ 255</b>	<b>\$ 17</b>	<b>\$ 17,002</b>	<b>\$ 34,578</b>
<b>Direct Bill Adjustments</b>								
<b>Proposed Costs</b>				<b>\$ 1,438</b>	<b>\$ 255</b>	<b>\$ 17</b>	<b>\$ 17,002</b>	<b>\$ 34,578</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	1100-Revenue Volatility	1110-Expenditure Volatility	1120-Extreme Events	2110-Gasoline Taxes	2120-Road Repair & Account Act 2017
1000	General Fund	100010	City Council	\$ -	\$ -	\$ -	\$ -	\$ 35,442
1000	General Fund	101010	City Clerk	\$ -	\$ -	\$ -	\$ 434	\$ 30,181
1000	General Fund	102010	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ 16,328
1000	General Fund	103010	City Manager	\$ -	\$ -	\$ -	\$ 751	\$ 53,072
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 2,147	\$ 1,073	\$ 5,932	\$ 58,215	\$ 6,102
1000	General Fund	112010	Customer Services	\$ -	\$ -	\$ -	\$ 112	\$ 4,651
1000	General Fund	113010	Information Technology Service	\$ -	\$ -	\$ -	\$ 56,886	\$ -
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ -	\$ -	\$ -	\$ 52,720	\$ -
1000	General Fund	122010	Risk Management	\$ -	\$ -	\$ -	\$ 68,130	\$ -
1000	General Fund	415010	Facilities Maintenance	\$ -	\$ -	\$ -	\$ 12,106	\$ -
1000	General Fund	114010	Support Services-GF	\$ -	\$ -	\$ -	\$ 7,722	\$ -
1000	General Fund	400060	Public Works Director	\$ -	\$ -	\$ -	\$ 110,089	\$ -
<b>Total Allocated</b>				<b>\$ 2,147</b>	<b>\$ 1,073</b>	<b>\$ 5,932</b>	<b>\$ 367,163</b>	<b>\$ 145,775</b>
<b>Direct Bill Adjustments</b>								
<b>Proposed Costs</b>				<b>\$ 2,147</b>	<b>\$ 1,073</b>	<b>\$ 5,932</b>	<b>\$ 367,163</b>	<b>\$ 145,775</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	2220-Street Development- AB1600	2230- Proposition A (Transnet 70%)	2240- Proposition A (Transnet 30%)	2260-Regional Arterials Traffic Mit	2310-Drainage- Current
1000	General Fund	100010	City Council	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	101010	City Clerk	\$ 260	\$ -	\$ -	\$ -	\$ 1,473
1000	General Fund	102010	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	103010	City Manager	\$ 800	\$ 151	\$ 23	\$ 727	\$ 457
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 3,243	\$ 9,722	\$ 3,217	\$ 2,706	\$ 34,980
1000	General Fund	112010	Customer Services	\$ 122	\$ 4,481	\$ 1,346	\$ 2,227	\$ 26
1000	General Fund	113010	Information Technology Service	\$ -	\$ -	\$ -	\$ -	\$ 37,972
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ 35,146
1000	General Fund	122010	Risk Management	\$ -	\$ -	\$ -	\$ -	\$ 45,420
1000	General Fund	415010	Facilities Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 10,457
1000	General Fund	114010	Support Services-GF	\$ -	\$ -	\$ -	\$ -	\$ 5,148
1000	General Fund	400060	Public Works Director	\$ -	\$ -	\$ -	\$ -	\$ 66,850
<b>Total Allocated</b>				<b>\$ 4,425</b>	<b>\$ 14,354</b>	<b>\$ 4,586</b>	<b>\$ 5,660</b>	<b>\$ 237,929</b>
<b>Direct Bill Adjustments</b>								
<b>Proposed Costs</b>				<b>\$ 4,425</b>	<b>\$ 14,354</b>	<b>\$ 4,586</b>	<b>\$ 5,660</b>	<b>\$ 237,929</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	2320-Drainage-AB1600	2410-Comm. Development Block Grants	2430-Transportation Development Act	2450-Recycling Grants	2460-Office Traffic Safety Grants
1000	General Fund	100010	City Council	\$ -	\$ 6,444	\$ -	\$ -	\$ -
1000	General Fund	101010	City Clerk	\$ -	\$ 5,913	\$ -	\$ -	\$ -
1000	General Fund	102010	City Attorney	\$ -	\$ 2,969	\$ -	\$ -	\$ -
1000	General Fund	103010	City Manager	\$ 1,599	\$ 9,321	\$ 0	\$ 11	\$ -
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 4,825	\$ 881	\$ 580	\$ 689	\$ 0.35
1000	General Fund	112010	Customer Services	\$ 160	\$ 1,691	\$ 47	\$ 347	\$ -
1000	General Fund	113010	Information Technology Service	\$ -	\$ 474	\$ 237	\$ -	\$ -
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	122010	Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	415010	Facilities Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	114010	Support Services-GF	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	400060	Public Works Director	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>				<b>\$ 6,584</b>	<b>\$ 27,692</b>	<b>\$ 865</b>	<b>\$ 1,047</b>	<b>\$ 0</b>
<b>Direct Bill Adjustments</b>								
<b>Proposed Costs</b>				<b>\$ 6,584</b>	<b>\$ 27,692</b>	<b>\$ 865</b>	<b>\$ 1,047</b>	<b>\$ 0</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	2470-Other Grants	2490-Supplemntl Law Enforce.(SLESF)	2500-Household Hazardous Wste AB939	2510-Housing In-Lieu Fees	2520-Habitat Mitigation-In Lieu Fee
1000	General Fund	100010	City Council	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	101010	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	102010	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	103010	City Manager	\$ -	\$ -	\$ 18	\$ -	\$ -
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 0.13	\$ 70	\$ 1,605	\$ 174	\$ 305
1000	General Fund	112010	Customer Services	\$ -	\$ 769	\$ 1,136	\$ 642	\$ 828
1000	General Fund	113010	Information Technology Service	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	122010	Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	415010	Facilities Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	114010	Support Services-GF	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	400060	Public Works Director	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>				<b>\$ 0</b>	<b>\$ 839</b>	<b>\$ 2,759</b>	<b>\$ 816</b>	<b>\$ 1,134</b>
<b>Direct Bill Adjustments</b>								
<b>Proposed Costs</b>				<b>\$ 0</b>	<b>\$ 839</b>	<b>\$ 2,759</b>	<b>\$ 816</b>	<b>\$ 1,134</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	2530-Federal Grants	2540-Tree Trust Fund	2560-CLEEP-State-Grant	2570-Used Oil Grant Fund	2590-Assessment District LMD 19-01	2580-Fire Protection Impact Fees
1000	General Fund	100010	City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	101010	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	102010	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	103010	City Manager	\$ 1,546	\$ -	\$ -	\$ 1	\$ 106	\$ 19
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 4,552	\$ 56	\$ 0.01	\$ 69	\$ 7,530	\$ 1,426
1000	General Fund	112010	Customer Services	\$ 707	\$ -	\$ -	\$ 33	\$ 3,374	\$ 103
1000	General Fund	113010	Information Technology Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 735
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	122010	Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	415010	Facilities Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	114010	Support Services-GF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	400060	Public Works Director	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>				<b>\$ 6,805</b>	<b>\$ 56</b>	<b>\$ 0</b>	<b>\$ 102</b>	<b>\$ 11,009</b>	<b>\$ 2,282</b>
<b>Direct Bill Adjustments</b>									
<b>Proposed Costs</b>				<b>\$ 6,805</b>	<b>\$ 56</b>	<b>\$ 0</b>	<b>\$ 102</b>	<b>\$ 11,009</b>	<b>\$ 2,282</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	2600- Assessment District LMD Admin	2610- Assessment District LMD 83- 01A	2620- Assessment District LMD 83- 01B	2630- Assessment District LMD 83- 01C	2710- Assessment District LMD 86- 01A
1000	General Fund	100010	City Council	\$ 51,551	\$ -	\$ -	\$ -	\$ -
1000	General Fund	101010	City Clerk	\$ 42,278	\$ -	\$ -	\$ -	\$ -
1000	General Fund	102010	City Attorney	\$ 23,750	\$ -	\$ -	\$ -	\$ -
1000	General Fund	103010	City Manager	\$ 75,142	\$ 21	\$ 3	\$ 1	\$ 23
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 7,258	\$ 2,924	\$ 606	\$ 633	\$ 2,818
1000	General Fund	112010	Customer Services	\$ 24	\$ 742	\$ 102	\$ 57	\$ 1,011
1000	General Fund	113010	Information Technology Service	\$ 9,695	\$ 735	\$ 260	\$ 260	\$ 260
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ 5,858	\$ -	\$ -	\$ -	\$ -
1000	General Fund	122010	Risk Management	\$ 7,570	\$ -	\$ -	\$ -	\$ -
1000	General Fund	415010	Facilities Maintenance	\$ 550	\$ -	\$ -	\$ -	\$ -
1000	General Fund	114010	Support Services-GF	\$ 858	\$ -	\$ -	\$ -	\$ -
1000	General Fund	400060	Public Works Director	\$ 12,208	\$ 3,161	\$ 483	\$ 173	\$ 3,532
<b>Total Allocated</b>				<b>\$ 236,742</b>	<b>\$ 7,583</b>	<b>\$ 1,455</b>	<b>\$ 1,123</b>	<b>\$ 7,644</b>
<b>Direct Bill Adjustments</b>								
<b>Proposed Costs</b>				<b>\$ 236,742</b>	<b>\$ 7,583</b>	<b>\$ 1,455</b>	<b>\$ 1,123</b>	<b>\$ 7,644</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	2740- Assessment District LMD 86- 02A	2750- Assessment District LMD 86- 02B	2760- Assessment District LMD 86- 03A	2770- Assessment District LMD 86- 03B	2780- Assessment District LMD 87- 01
1000	General Fund	100010	City Council	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	101010	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	102010	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	103010	City Manager	\$ 2	\$ 5	\$ 3	\$ 3	\$ 3
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 1,005	\$ 1,017	\$ 3,994	\$ 3,002	\$ 731
1000	General Fund	112010	Customer Services	\$ 91	\$ 259	\$ 113	\$ 69	\$ 231
1000	General Fund	113010	Information Technology Service	\$ 260	\$ 260	\$ 260	\$ 260	\$ 260
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	122010	Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	415010	Facilities Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	114010	Support Services-GF	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	400060	Public Works Director	\$ 270	\$ 742	\$ 383	\$ 443	\$ 379
<b>Total Allocated</b>				<b>\$ 1,629</b>	<b>\$ 2,282</b>	<b>\$ 4,752</b>	<b>\$ 3,776</b>	<b>\$ 1,604</b>
<b>Direct Bill Adjustments</b>								
<b>Proposed Costs</b>				<b>\$ 1,629</b>	<b>\$ 2,282</b>	<b>\$ 4,752</b>	<b>\$ 3,776</b>	<b>\$ 1,604</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	2790- Assessment District Lighting	2810-800 MHZ Communicatio n Systems	2820-BEGIN Program Fund	2830-SB 1186 Disabled Access Law	2840-Excess SAFE Reserve Fund
1000	General Fund	100010	City Council	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	101010	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	102010	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	103010	City Manager	\$ 109	\$ -	\$ -	\$ -	\$ -
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 14,602	\$ 8	\$ 8	\$ 304	\$ 68
1000	General Fund	112010	Customer Services	\$ 3,236	\$ 485	\$ -	\$ 27	\$ -
1000	General Fund	113010	Information Technology Service	\$ 3,397	\$ -	\$ -	\$ -	\$ -
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	122010	Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	415010	Facilities Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	114010	Support Services-GF	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	400060	Public Works Director	\$ 16,432	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>				<b>\$ 37,776</b>	<b>\$ 493</b>	<b>\$ 8</b>	<b>\$ 331</b>	<b>\$ 68</b>
<b>Direct Bill Adjustments</b>								
<b>Proposed Costs</b>				<b>\$ 37,776</b>	<b>\$ 493</b>	<b>\$ 8</b>	<b>\$ 331</b>	<b>\$ 68</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	2850-Excess AVA Program Fund	2860-Public Educ & Gov't Prog	2900-Poway Housing Authority	3110-Debt Service Fund- City	3120-Debt Service Fund- POBs	4110-Capital Proj Fd-Park Improvmt
1000	General Fund	100010	City Council	\$ -	\$ -	\$ 9,666	\$ -	\$ -	\$ 22,554
1000	General Fund	101010	City Clerk	\$ -	\$ -	\$ 13,026	\$ -	\$ -	\$ 18,096
1000	General Fund	102010	City Attorney	\$ -	\$ -	\$ 4,453	\$ -	\$ -	\$ 10,391
1000	General Fund	103010	City Manager	\$ -	\$ 85	\$ 13,971	\$ -	\$ -	\$ 34,031
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 147	\$ 6,053	\$ 5,524	\$ 1,684	\$ 4,310	\$ 5,451
1000	General Fund	112010	Customer Services	\$ -	\$ 423	\$ 987	\$ 1,583	\$ -	\$ 3,560
1000	General Fund	113010	Information Technology Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	122010	Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	415010	Facilities Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	114010	Support Services-GF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	400060	Public Works Director	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>				<b>\$ 147</b>	<b>\$ 6,561</b>	<b>\$ 47,627</b>	<b>\$ 3,267</b>	<b>\$ 4,310</b>	<b>\$ 94,082</b>
<b>Direct Bill Adjustments</b>									
<b>Proposed Costs</b>				<b>\$ 147</b>	<b>\$ 6,561</b>	<b>\$ 47,627</b>	<b>\$ 3,267</b>	<b>\$ 4,310</b>	<b>\$ 94,082</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	4200-Cap Projs- Municipal Improvemnt	4220-Cap Projs-Old Coach Water Line	4301-Cap Proj- Community Benefit Fnd	5100-Water Enterprise	5110-Water Connection Fees
1000	General Fund	100010	City Council	\$ -	\$ -	\$ -	\$ 35,442	\$ -
1000	General Fund	101010	City Clerk	\$ -	\$ -	\$ -	\$ 52,878	\$ -
1000	General Fund	102010	City Attorney	\$ -	\$ -	\$ -	\$ 16,328	\$ -
1000	General Fund	103010	City Manager	\$ -	\$ -	\$ -	\$ 507,654	\$ 6,619
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 6,085	\$ 2	\$ 45	\$ 409,227	\$ 20,516
1000	General Fund	112010	Customer Services	\$ -	\$ -	\$ -	\$ 1,525,337	\$ 3,302
1000	General Fund	113010	Information Technology Service	\$ 17,789	\$ -	\$ -	\$ 552,357	\$ -
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ -	\$ -	\$ -	\$ 225,523	\$ -
1000	General Fund	122010	Risk Management	\$ -	\$ -	\$ -	\$ 291,443	\$ -
1000	General Fund	415010	Facilities Maintenance	\$ -	\$ -	\$ -	\$ 128,247	\$ 7,158
1000	General Fund	114010	Support Services-GF	\$ -	\$ -	\$ -	\$ 33,035	\$ -
1000	General Fund	400060	Public Works Director	\$ -	\$ -	\$ -	\$ 675,192	\$ -
<b>Total Allocated</b>				<b>\$ 23,874</b>	<b>\$ 2</b>	<b>\$ 45</b>	<b>\$ 4,452,661</b>	<b>\$ 37,595</b>
<b>Direct Bill Adjustments</b>								
<b>Proposed Costs</b>				<b>\$ 23,874</b>	<b>\$ 2</b>	<b>\$ 45</b>	<b>\$ 4,452,661</b>	<b>\$ 37,595</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	5130-Water Acquisition Fund	5200-Sewer Enterprise	5210-Land Dev Fnd 5210 Sewer Conne	6110-Internal Svc-Capt'l Replacemnt	6170-Capital Replacement-Building
1000	General Fund	100010	City Council	\$ -	\$ 3,222	\$ -	\$ 22,554	\$ -
1000	General Fund	101010	City Clerk	\$ -	\$ 5,728	\$ -	\$ 17,750	\$ -
1000	General Fund	102010	City Attorney	\$ -	\$ 1,484	\$ -	\$ 10,391	\$ -
1000	General Fund	103010	City Manager	\$ -	\$ 8,350	\$ 3,528	\$ 40,160	\$ 2,759
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 340	\$ 98,254	\$ 10,268	\$ 49,020	\$ 6,604
1000	General Fund	112010	Customer Services	\$ -	\$ 390,697	\$ 4,505	\$ 15,687	\$ 291
1000	General Fund	113010	Information Technology Service	\$ -	\$ 190,973	\$ -	\$ 33,034	\$ 1,186
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ -	\$ 55,648	\$ -	\$ 17,573	\$ -
1000	General Fund	122010	Risk Management	\$ -	\$ 71,915	\$ -	\$ 22,710	\$ -
1000	General Fund	415010	Facilities Maintenance	\$ 7,158	\$ 12,381	\$ -	\$ 91,219	\$ 7,158
1000	General Fund	114010	Support Services-GF	\$ -	\$ 8,151	\$ -	\$ 2,574	\$ -
1000	General Fund	400060	Public Works Director	\$ -	\$ 174,761	\$ -	\$ 22,361	\$ -
<b>Total Allocated</b>				<b>\$ 7,499</b>	<b>\$ 1,021,565</b>	<b>\$ 18,300</b>	<b>\$ 345,033</b>	<b>\$ 17,998</b>
<b>Direct Bill Adjustments</b>								
<b>Proposed Costs</b>				<b>\$ 7,499</b>	<b>\$ 1,021,565</b>	<b>\$ 18,300</b>	<b>\$ 345,033</b>	<b>\$ 17,998</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	6180-OPP-PMRRS Replacement	7110-Trust-Donations & Gifts	7120-Trust-Library Endowment	7150-Trust-Rt56/Vernal Pool/Crml Mt	7170-Trust-Poway Rd Beautification	7180-Trust-Law Enf Forfeited Prop
1000	General Fund	100010	City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	101010	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	102010	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	103010	City Manager	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 18	\$ 7	\$ 110	\$ 95	\$ 5	\$ 19
1000	General Fund	112010	Customer Services	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ 15
1000	General Fund	113010	Information Technology Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	122010	Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	415010	Facilities Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	114010	Support Services-GF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	400060	Public Works Director	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>				<b>\$ 243</b>	<b>\$ 7</b>	<b>\$ 110</b>	<b>\$ 95</b>	<b>\$ 5</b>	<b>\$ 34</b>
<b>Direct Bill Adjustments</b>									
<b>Proposed Costs</b>				<b>\$ 243</b>	<b>\$ 7</b>	<b>\$ 110</b>	<b>\$ 95</b>	<b>\$ 5</b>	<b>\$ 34</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	7200-Poway RDA Successor Agency	7220-Poway RDA SA - Smith	7230-Poway RDA Suc Ag- 2001TAB	7240-Poway RDA Suc Ag- 2003TAB	7410-Trust Fd- Mary Patricia Ross
1000	General Fund	100010	City Council	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	101010	City Clerk	\$ 1,776	\$ -	\$ -	\$ -	\$ -
1000	General Fund	102010	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	103010	City Manager	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 872	\$ 522	\$ 23	\$ 19	\$ 43
1000	General Fund	112010	Customer Services	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	113010	Information Technology Service	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	122010	Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	415010	Facilities Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	114010	Support Services-GF	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	400060	Public Works Director	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>				<b>\$ 2,648</b>	<b>\$ 522</b>	<b>\$ 23</b>	<b>\$ 19</b>	<b>\$ 43</b>
<b>Direct Bill Adjustments</b>								
<b>Proposed Costs</b>				<b>\$ 2,648</b>	<b>\$ 522</b>	<b>\$ 23</b>	<b>\$ 19</b>	<b>\$ 43</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	7420-Trust Fd- Bette Bendixen	7710-Poway Valley Sr.Ctr. Endowment	7740-Old Poway Park Tree Trust Fund	7750-Poway Arts Fund	7760- Kumeyaay Endowment	7770-Veterans Memorial
1000	General Fund	100010	City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	101010	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	102010	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	103010	City Manager	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 497	\$ 0.42	\$ 3	\$ 2	\$ 19	\$ 193
1000	General Fund	112010	Customer Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21
1000	General Fund	113010	Information Technology Service	\$ 237	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	122010	Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	415010	Facilities Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	114010	Support Services-GF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	400060	Public Works Director	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>				<b>\$ 734</b>	<b>\$ 0</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 19</b>	<b>\$ 214</b>
<b>Direct Bill Adjustments</b>									
<b>Proposed Costs</b>				<b>\$ 734</b>	<b>\$ 0</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 19</b>	<b>\$ 214</b>

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	7800-Fire Equipment Trust	7830-Blue Sky Trust Fund	7840-Iron Mountain Donation Fund	TREA-Treasury Fund	0-Other
1000	General Fund	100010	City Council	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	101010	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	102010	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	103010	City Manager	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 4	\$ 13	\$ 2	\$ 1,488	\$ -
1000	General Fund	112010	Customer Services	\$ 328	\$ 0	\$ -	\$ -	\$ -
1000	General Fund	113010	Information Technology Service	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	122010	Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	415010	Facilities Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
1000	General Fund	114010	Support Services-GF	\$ -	\$ -	\$ -	\$ -	\$ 226
1000	General Fund	400060	Public Works Director	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Allocated</b>				<b>\$ 332</b>	<b>\$ 13</b>	<b>\$ 2</b>	<b>\$ 1,488</b>	<b>\$ 226</b>
<b>Direct Bill Adjustments</b>								
<b>Proposed Costs</b>				\$ 332	\$ 13	\$ 2	\$ 1,488	\$ 226

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

Fund	Dept	Div	Name	Subtotal	Direct Billed	Unallocated	Total
1000	General Fund	100010	City Council	\$ 318,974	\$ -	\$ 188,084	\$ 507,058
1000	General Fund	101010	City Clerk	\$ 516,933	\$ -	\$ 39,099	\$ 556,032
1000	General Fund	102010	City Attorney	\$ 146,956	\$ -	\$ 52,266	\$ 199,222
1000	General Fund	103010	City Manager	\$ 1,169,083	\$ -	\$ -	\$ 1,169,083
1000	General Fund	110010	Director of Finance	\$ -	\$ -	\$ -	\$ -
1000	General Fund	111010	Finance	\$ 1,735,517	\$ -	\$ -	\$ 1,735,517
1000	General Fund	112010	Customer Services	\$ 2,084,664	\$ -	\$ 201,129	\$ 2,285,793
1000	General Fund	113010	Information Technology Service	\$ 1,921,127	\$ -	\$ -	\$ 1,921,127
1000	General Fund	120010	Human Resources Director	\$ -	\$ -	\$ -	\$ -
1000	General Fund	121010	Human Resources	\$ 1,146,652	\$ -	\$ -	\$ 1,146,652
1000	General Fund	122010	Risk Management	\$ 1,636,591	\$ -	\$ -	\$ 1,636,591
1000	General Fund	415010	Facilities Maintenance	\$ 2,180,960	\$ -	\$ -	\$ 2,180,960
1000	General Fund	114010	Support Services-GF	\$ 452,681	\$ -	\$ -	\$ 452,681
1000	General Fund	400060	Public Works Director	\$ 1,240,008	\$ -	\$ -	\$ 1,240,008
<b>Total Allocated</b>				<b>\$14,550,145</b>	<b>\$ -</b>	<b>\$ 480,578</b>	<b>\$15,030,723</b>
<b>Direct Bill Adjustments</b>				<b>\$ -</b>			
<b>Proposed Costs</b>				<b>\$14,550,145</b>	<b>\$ -</b>	<b>\$ 480,578</b>	<b>\$15,030,723</b>

## SUMMARY OF FUNCTIONS AND ALLOCATION BASES

The Summary of Functions and Allocation Bases provided on the following pages shows a recap of the allocation methodology applied to each Central Service department. For example, if the Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage, and the source would potentially be blueprints of the building or square footage records.

**SUMMARY OF FUNCTIONS AND ALLOCATION BASES**

CS DEPARTMENT	FUNCTION	SUPPORT %	ALLOCATION BASIS	SOURCE
<b>1000-General Fund-100010 City Council</b>				
	Citywide Support	70%	# of Agenda Items	Agenda
	Legislative Support	30%	Not Allocated	-
<b>1000-General Fund-101010 City Clerk</b>				
	Council Support	45%	# of Agenda Items	Agenda
	Records Management Support	5%	# of Boxes of Record Stored	Boxes of Records Report
	Public Records Requests	20%	# of PRRs	PRR Report
	FPPC and Candidate Filings	5%	# of Filings	Finance Director
	Reception	5%	Equal to Identified Departments	City Clerk
	Elections	5%	Not Allocated	-
	Contracts / Agreement Management	15%	# of Contracts	Contract Log
<b>1000-General Fund-102010 City Attorney</b>				
	General Legal Counsel	81%	# of Agenda Items	Agenda
	Litigation	19%	Not Allocated	-
<b>1000-General Fund-103010 City Manager</b>				
	Administrative Support	27%	Modified Budget	Budget
	Managerial Support	27%	# of FTE	Employee Report
	Legislative Support	47%	# of Agenda Items	Agenda
<b>1000-General Fund-110010 Director of Finance</b>				
	Internal Service Operations	100%	Direct to All Finance Divisions (Includes IT)	Finance Director
<b>1000-General Fund-111010 Finance</b>				
	Budgeting	6%	Personnel Costs	Personnel Costs Report
	Investments	5%	End Cash Balance	Cash Balance Report
	Payroll	35%	# of FTE	Employee Report
	Accounts Payable	18%	# of AP Transactions	AP Transactions Report
	Debt Administration - Water	3%	Direct to Water	-
	Debt Administration - Pension	3%	# of FTE	Employee Report
	General Ledger	30%	Modified Budget	Budget
<b>1000-General Fund-112010 Customer Services</b>				
	Accounts Receivable	3%	2 Yr Avg # of Invoices	Invoices Report
	Revenue Management	11%	2 Yr Avg Revenue	Revenue Report
	Billing Services	76%	Direct to Water and Sewer	-
	Licensing and Permitting	9%	Not Allocated	-

CS DEPARTMENT	FUNCTION	SUPPORT %	ALLOCATION BASIS	SOURCE
<b>1000-General Fund-113010 Information Technology Service</b>				
	Hardware Support - Direct	7%	# of Devices	IT Dept.
	Hardware Support - Citywide	2%	# of FTE	Employee Report
	Application Support - Direct	20%	# of Weighted Applications	IT Dept.
	Application Support - Citywide	30%	# of FTE	Employee Report
	Data Center - Utilities	7%	SCADA System Usage	Utilities Dept.
	GIS - Direct	6%	# of Weighted Layers	Weighted Layers List
	GIS - Citywide	5%	Equal to All Dept (That have FTE)	-
	IT Infrastructure	20%	# of FTE	Employee Report
	Citywide Purchasing	4%	# of POs	FY24 PO Report
<b>1000-General Fund-120010 Human Resources Director</b>				
	Managerial Oversight	100%	Direct to HR Divisions	-
<b>1000-General Fund-121010 Human Resources</b>				
	General Employee Support	100%	# of FTE	Employee Report
<b>1000-General Fund-122010 Risk Management</b>				
	Property Insurance	33%	\$ of Insured Properties	Insured Properties Report
	General Liability & Other Insurance	67%	# of FTE	FY24 Employee Report
<b>1000-General Fund-415010 Facilities Maintenance</b>				
	Facility Maintenance	79%	Sq. Ft. of Facilities	Facility Maintenance Report
	Custodial- Direct	17%	\$ Value of Custodial Contracts	Custodial Contracts List
	Custodial - Citywide	5%	# of FTE	Employee Report
<b>1000-General Fund-114010 Support Services-GF</b>				
	City Hall Support	73%	FTE per City Hall Dept	Employee Report
	Citywide Support	26%	# of FTE	Employee Report
	City Council	2%	Direct to Council	-
<b>1000-General Fund-400060 Public Works Director</b>				
	Management	50%	# of FTE per PW Division	Employee Report
	Administration	50%	Budget per PW Division	Budget

## CENTRAL SERVICE DEPARTMENTS (PROVIDERS)

The following page provides a list of all the departments included as Central Services, including their fund, department, and/or division number, along with expenditure totals per department, a subtotal of disallowed costs and cost adjustments, and a total of all expenditures allocated through the plan.

**CENTRAL SERVICES DEPARTMENTS (PROVIDERS)**

Fund	Dept	Div	Name	Functional Expenditures	Disallowed Costs	Cost Adjustments	Total \$
1000	General Fund	100010	City Council	\$ 314,306	\$ -	\$ -	\$ 314,306
1000	General Fund	101010	City Clerk	\$ 629,155	\$ -	\$ -	\$ 629,155
1000	General Fund	102010	City Attorney	\$ 273,504	\$ -	\$ -	\$ 273,504
1000	General Fund	103010	City Manager	\$1,212,064	\$ -	\$ -	\$ 1,212,064
1000	General Fund	110010	Director of Finance	\$ 733,848	\$ -	\$ -	\$ 733,848
1000	General Fund	111010	Finance	\$1,024,374	\$ -	\$ -	\$ 1,024,374
1000	General Fund	112010	Customer Services	\$1,534,755	\$ -	\$ -	\$ 1,534,755
1000	General Fund	113010	Information Technology Service	\$2,062,821	\$ -	\$ -	\$ 2,062,821
1000	General Fund	120010	Human Resources Director	\$ 436,407	\$ -	\$ -	\$ 436,407
1000	General Fund	121010	Human Resources	\$ 760,555	\$ -	\$ -	\$ 760,555
1000	General Fund	122010	Risk Management	\$2,060,798	\$ -	\$ -	\$ 2,060,798
1000	General Fund	415010	Facilities Maintenance	\$2,239,987	\$ -	\$ -	\$ 2,239,987
1000	General Fund	114010	Support Services-GF	\$ 841,122	\$(52,055)	\$ -	\$ 789,067
1000	General Fund	400060	Public Works Director	\$ 959,083	\$ -	\$ -	\$ 959,083

**TOTAL ALLOCATED EXPENDITURES**

**\$ 15,030,723**

## GRANTEE DEPARTMENTS (RECEIVERS)

The following page provides a list of all the departments included as Receiving departments, including their fund, department, and/or division number.

**GRANTEE DEPARTMENTS (RECEIVERS)**

FUND	DEPT	DIV	NAME
1000	General Fund	104030	Economic Development
1000	General Fund	200020	Community Services Director
1000	General Fund	201020	Recreation
1000	General Fund	202020	Lake Operations
1000	General Fund	203020	Aquatics
1000	General Fund	204020	Performing Arts Center
1000	General Fund	205020	Old Poway Park
1000	General Fund	206020	Library
1000	General Fund	207020	Interpretive Services
1000	General Fund	208020	Community Park
1000	General Fund	300030	Development Services Director
1000	General Fund	301030	Planning
1000	General Fund	303030	Building and Safety Inspection
1000	General Fund	304030	Capital Improv.Projects Engin.
1000	General Fund	305030	Land Development Engineering
1000	General Fund	306030	Engineering Inspection
1000	General Fund	307040	Traffic Engineering
1000	General Fund	308040	Storm Water Program
1000	General Fund	414040	Park, Trail & Landscape Mainte
1000	General Fund	500050	Fire Administration
1000	General Fund	501050	Fire Suppression
1000	General Fund	502050	Fire Prevention
1000	General Fund	503050	Paramedics
1000	General Fund	504050	Law Enforcement
1000	General Fund	80001001	CIP-General Fund-Gen Govt
1000	General Fund	80001004	CIP-General Fund-Transportion
1000	General Fund	80001005	CIP-General Fund-Public Safety
1040	Pension Stabilization	-	-
1060	City Capital Improvement Fund	-	-
1100	Revenue Volatility	-	-
1110	Expenditure Volatility	-	-
1120	Extreme Events	-	-
2110	Gasoline Taxes	-	-
2120	Road Repair & Account Act 2017	-	-
2220	Street Development- AB1600	-	-
2230	Proposition A (Transnet 70%)	-	-
2240	Proposition A (Transnet 30%)	-	-
2260	Regional Arterials Traffic Mit	-	-
2310	Drainage- Current	-	-
2320	Drainage- AB1600	-	-
2410	Comm. Development Block Grants	-	-

**GRANTEE DEPARTMENTS (RECEIVERS)**

FUND	DEPT	DIV	NAME
2430	Transportation Development Act	-	-
2450	Recycling Grants	-	-
2460	Office Traffic Safety Grants	-	-
2470	Other Grants	-	-
2490	Supplemntl Law Enforce.(SLESF)	-	-
2500	Household Hazardous Wste AB939	-	-
2510	Housing In-Lieu Fees	-	-
2520	Habitat Mitigation-In Lieu Fee	-	-
2530	Federal Grants	-	-
2540	Tree Trust Fund	-	-
2560	CLEEP-State-Grant	-	-
2570	Used Oil Grant Fund	-	-
2590	Assessment District LMD 19-01	-	-
2580	Fire Protection Impact Fees	-	-
2600	Assessment District LMD Admin	-	-
2610	Assessment District LMD 83-01A	-	-
2620	Assessment District LMD 83-01B	-	-
2630	Assessment District LMD 83-01C	-	-
2710	Assessment District LMD 86-01A	-	-
2740	Assessment District LMD 86-02A	-	-
2750	Assessment District LMD 86-02B	-	-
2760	Assessment District LMD 86-03A	-	-
2770	Assessment District LMD 86-03B	-	-
2780	Assessment District LMD 87-01	-	-
2790	Assessment District Lighting	-	-
2810	800 MHZ Communication Systems	-	-
2820	BEGIN Program Fund	-	-
2830	SB 1186 Disabled Access Law	-	-
2840	Excess SAFE Reserve Fund	-	-
2850	Excess AVA Program Fund	-	-
2860	Public Educ & Gov't Prog	-	-
2900	Poway Housing Authority	-	-
3110	Debt Service Fund- City	-	-
3120	Debt Service Fund-POBs	-	-
4110	Capital Proj Fd-Park Improvmnt	-	-
4200	Cap Projs-Municipal Improvemnt	-	-
4220	Cap Projs-Old Coach Water Line	-	-
4301	Cap Proj-Community Benefit Fnd	-	-
5100	Water Enterprise	-	-
5110	Water Connection Fees	-	-
5130	Water Acquisition Fund	-	-
5200	Sewer Enterprise	-	-

**GRANTEE DEPARTMENTS (RECEIVERS)**

FUND	DEPT	DIV	NAME
5210	Land Dev Fnd 5210 Sewer Connec	-	-
6110	Internal Svc-Capt'l Replacemnt	-	-
6170	Capital Replacement-Building	-	-
6180	OPP-PMRRS Replacement	-	-
7110	Trust-Donations & Gifts	-	-
7120	Trust-Library Endowment	-	-
7150	Trust-Rt 56/Vernal Pool/Crml Mt	-	-
7170	Trust-Poway Rd Beautification	-	-
7180	Trust-Law Enf Forfeited Prop	-	-
7200	Poway RDA Successor Agency	-	-
7220	Poway RDA SA - Smith	-	-
7230	Poway RDA Suc Ag-2001TAB	-	-
7240	Poway RDA Suc Ag-2003TAB	-	-
7410	Trust Fd- Mary Patricia Ross	-	-
7420	Trust Fd- Bette Bendixen	-	-
7710	Poway Valley Sr.Ctr. Endowment	-	-
7740	Old Poway Park Tree Trust Fund	-	-
7750	Poway Arts Fund	-	-
7760	Kumeyaay Endowment	-	-
7770	Veterans Memorial	-	-
7800	Fire Equipment Trust	-	-
7820	South Poway City Park Trust	-	-

## COST ALLOCATION PLAN

The following points highlight the information included for each Central Service department for the Cost Allocation Plan:

- **Departmental narrative:** This describes the overall services provided by each Central Service department, the different functions associated with the department, and the allocation bases used to allocate costs to Receiving departments.
- **Costs to be allocated:** This details the total functional cost associated with a department as well as any cost adjustments and incoming costs from other Central Service departments.
- **Departmental expense detail:** This provides a detailed breakout of the expenditures associated with each Central Service department (including personnel and non-personnel expenses), any cost adjustments, disallowed costs, incoming costs, and any unallocated costs.
- **Allocation detail:** This details the allocation metric(s) used to determine the percentage of support and ultimate cost allocated to Receiving departments and accounts for any direct bills for services paid for by departments to the Central Service department.
- **Allocation summary:** This summarizes the total costs allocated to departments by Central Service functional areas.

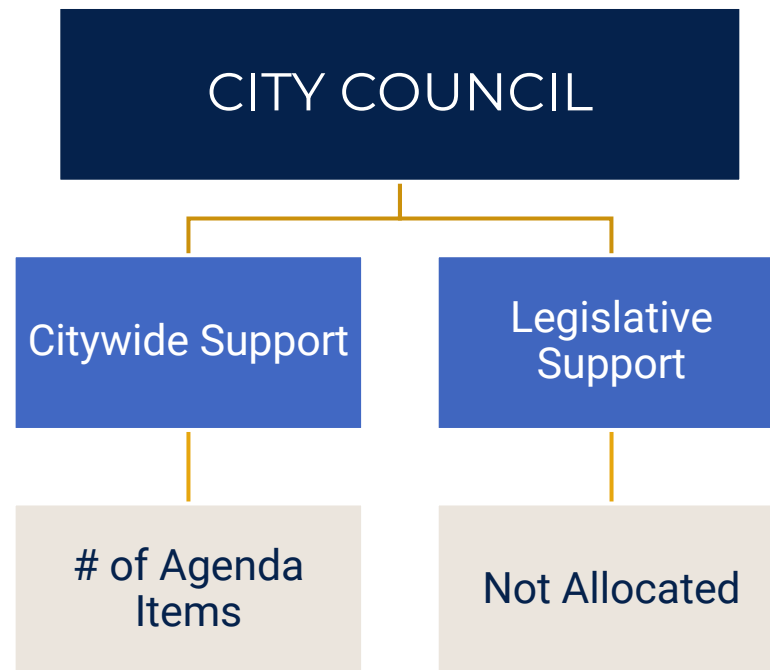
The following pages provide the detailed information outlined above for each Central Service department.

## 1 CITY COUNCIL

City Council serves as the governing body representing the residents of Poway and is responsible for enacting policies on behalf of the City, approving City programs, and adopting the annual budget. City Council's costs are allocated to Receiving Departments as follows:

- **Citywide Support** – represents costs associated with reviewing and approving Citywide goals and policies through Council meetings. These costs have been allocated based on number of agenda items per department.
- **Legislative Support** – represents costs associated with enacting policies to support constituents and the wider community. These costs have not been allocated because they are not in relation to a specific department.

The chart on the following page illustrates the functions and measures used to allocate City Council costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the depreciation expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



**COSTS TO BE ALLOCATED**

1000-General Fund-100010 City Council	First Allocation	Second Allocation	Total
<b>Functional Expenditures</b>	\$ 314,306		\$ 314,306
<b>Total Disallowed Costs</b>	\$ -		\$ -
<b>Incoming Costs</b>			
1000-General Fund-100010 City Council		\$ 39,340	\$ 39,340
1000-General Fund-101010 City Clerk		\$ 61,378	\$ 61,378
1000-General Fund-102010 City Attorney		\$ 39,705	\$ 39,705
1000-General Fund-103010 City Manager		\$ 105,910	\$ 105,910
1000-General Fund-111010 Finance		\$ 7,713	\$ 7,713
1000-General Fund-113010 Information Technology Service		\$ 15,027	\$ 15,027
1000-General Fund-121010 Human Resources		\$ 12,534	\$ 12,534
1000-General Fund-122010 Risk Management		\$ 15,125	\$ 15,125
1000-General Fund-415010 Facilities Maintenance		\$ 1,103	\$ 1,103
1000-General Fund-114010 Support Services-GF		\$ 14,806	\$ 14,806
<b>Total Incoming Costs</b>	\$ -	\$ 312,641	\$ 312,641
<b>Total Cost Adjustments</b>	\$ -		\$ -
<b>Total Costs to be Allocated</b>	\$ 314,306	\$ 312,641	\$ 626,947

**1000-General Fund-100010 City Council**

**EXPENSE DETAIL**

Expense Type	Expense (\$)	Citywide Support	Legislative Support
<b>Personnel</b>			
Salaries & Wages	\$ 117,459	\$ 82,221	\$ 35,238
Fringe Benefits	\$ 84,814	\$ 59,370	\$ 25,444
<b>Subtotal Personnel Cost</b>	<b>\$ 202,273</b>	<b>\$ 141,591</b>	<b>\$ 60,682</b>
<b>Operating Services &amp; Supplies</b>			
Employee Productivity	\$ 12,050	\$ 8,435	\$ 3,615
Transportation & Communication	\$ 27,615	\$ 19,331	\$ 8,285
Service Repairs & Maint. Materials Support	\$ 68,015	\$ 47,611	\$ 20,405
Debt Transfer / Equipment Rental / Other	\$ 4,353	\$ 3,047	\$ 1,306
<b>Subtotal Operating Cost</b>	<b>\$ 112,033</b>	<b>\$ 78,423</b>	<b>\$ 33,610</b>
<b>FUNCTIONAL EXPENDITURES</b>	<b>\$ 314,306.00</b>	<b>\$ 220,014.20</b>	<b>\$ 94,291.80</b>
<b>Disallowed Costs</b>			
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>			
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 314,306.00</b>	<b>\$ 220,014.20</b>	<b>\$ 94,291.80</b>
<b>First Allocation</b>			
Incoming - All Others	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ (94,292)	\$ -	\$ (94,292)
<b>Subtotal of First Allocation</b>	<b>\$ 220,014.20</b>	<b>\$ 220,014.20</b>	<b>\$ -</b>
<b>Second Allocation</b>			
Incoming - All Others	\$ 312,641	\$ 218,849	\$ 93,792
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ (93,792)	\$ -	\$ (93,792)
<b>Subtotal of Second Allocation</b>	<b>\$ 218,848.82</b>	<b>\$ 218,848.82</b>	<b>\$ -</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 438,863</b>	<b>\$ 438,863</b>	<b>\$ -</b>

**1000-General Fund-100010 City Council**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Citywide Support</b>							
1000-General Fund-100010 City Council	27.00	17.881%	\$ 39,340		\$ 39,340		\$ 39,340
1000-General Fund-101010 City Clerk	2.00	1.325%	\$ 2,914		\$ 2,914	\$ 3,530	\$ 6,444
1000-General Fund-103010 City Manager	4.00	2.649%	\$ 5,828		\$ 5,828	\$ 7,060	\$ 12,888
1000-General Fund-110010 Director of Finance	5.00	3.311%	\$ 7,285		\$ 7,285	\$ 8,825	\$ 16,110
1000-General Fund-111010 Finance	1.00	0.662%	\$ 1,457		\$ 1,457	\$ 1,765	\$ 3,222
1000-General Fund-113010 Information Technology Service	3.00	1.987%	\$ 4,371		\$ 4,371	\$ 5,295	\$ 9,666
1000-General Fund-120010 Human Resources Director	1.00	0.662%	\$ 1,457		\$ 1,457	\$ 1,765	\$ 3,222
1000-General Fund-121010 Human Resources	1.00	0.662%	\$ 1,457		\$ 1,457	\$ 1,765	\$ 3,222
1000-General Fund-400060 Public Works Director	8.00	5.298%	\$ 11,656		\$ 11,656	\$ 14,119	\$ 25,776
1000-General Fund-202020 Lake Operations	1.00	0.662%	\$ 1,457		\$ 1,457	\$ 1,765	\$ 3,222
1000-General Fund-203020 Aquatics	3.00	1.987%	\$ 4,371		\$ 4,371	\$ 5,295	\$ 9,666
1000-General Fund-204020 Performing Arts Center	2.00	1.325%	\$ 2,914		\$ 2,914	\$ 3,530	\$ 6,444
1000-General Fund-205020 Old Poway Park	1.00	0.662%	\$ 1,457		\$ 1,457	\$ 1,765	\$ 3,222
1000-General Fund-208020 Community Park	2.00	1.325%	\$ 2,914		\$ 2,914	\$ 3,530	\$ 6,444
1000-General Fund-300030 Development Services Director	18.00	11.921%	\$ 26,227		\$ 26,227	\$ 31,768	\$ 57,995
1000-General Fund-301030 Planning	1.00	0.662%	\$ 1,457		\$ 1,457	\$ 1,765	\$ 3,222
1000-General Fund-307040 Traffic Engineering	1.00	0.662%	\$ 1,457		\$ 1,457	\$ 1,765	\$ 3,222
1000-General Fund-308040 Storm Water Program	1.00	0.662%	\$ 1,457		\$ 1,457	\$ 1,765	\$ 3,222
1000-General Fund-414040 Park, Trail & Landscape Mainte	3.00	1.987%	\$ 4,371		\$ 4,371	\$ 5,295	\$ 9,666
1000-General Fund-500050 Fire Administration	7.00	4.636%	\$ 10,199		\$ 10,199	\$ 12,354	\$ 22,554
1000-General Fund-501050 Fire Suppression	1.00	0.662%	\$ 1,457		\$ 1,457	\$ 1,765	\$ 3,222
2120-Road Repair & Account Act 2017	11.00	7.285%	\$ 16,028		\$ 16,028	\$ 19,414	\$ 35,442
2410-Comm. Development Block Grants	2.00	1.325%	\$ 2,914		\$ 2,914	\$ 3,530	\$ 6,444
2600-Assessment District LMD Admin	16.00	10.596%	\$ 23,313		\$ 23,313	\$ 28,239	\$ 51,551
2900-Poway Housing Authority	3.00	1.987%	\$ 4,371		\$ 4,371	\$ 5,295	\$ 9,666
4110-Capital Proj Fd-Park Improvmnt	7.00	4.636%	\$ 10,199		\$ 10,199	\$ 12,354	\$ 22,554
5100-Water Enterprise	11.00	7.285%	\$ 16,028		\$ 16,028	\$ 19,414	\$ 35,442
5200-Sewer Enterprise	1.00	0.662%	\$ 1,457		\$ 1,457	\$ 1,765	\$ 3,222
6110-Internal Svc-Capt'l Replacemnt	7.00	4.636%	\$ 10,199		\$ 10,199	\$ 12,354	\$ 22,554
<b>Total</b>	<b>151.00</b>	<b>100.000%</b>	<b>\$ 220,014</b>	<b>\$ -</b>	<b>\$ 220,014</b>	<b>\$ 218,849</b>	<b>\$ 438,863</b>

**Allocation Basis:**

**# of Agenda Items**

**Source of Allocation:**

**Agenda**

**ALLOCATION SUMMARY**

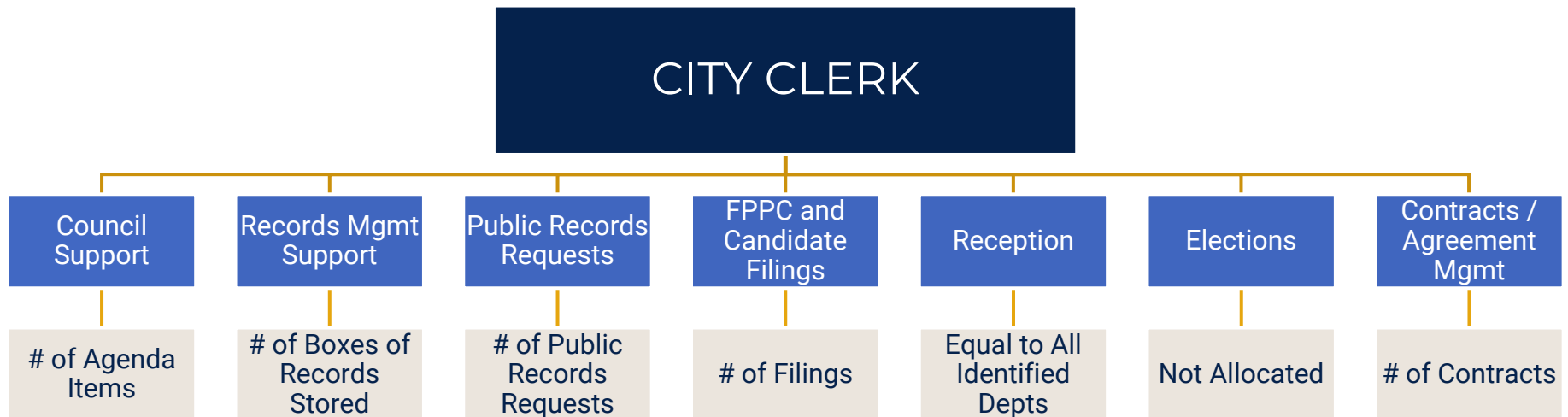
1000-General Fund-100010 City Council	Citywide Support	Total
1000-General Fund-100010 City Council	\$ 39,340	\$ 39,340
1000-General Fund-101010 City Clerk	\$ 6,444	\$ 6,444
1000-General Fund-103010 City Manager	\$ 12,888	\$ 12,888
1000-General Fund-110010 Director of Finance	\$ 16,110	\$ 16,110
1000-General Fund-111010 Finance	\$ 3,222	\$ 3,222
1000-General Fund-113010 Information Technology Service	\$ 9,666	\$ 9,666
1000-General Fund-120010 Human Resources Director	\$ 3,222	\$ 3,222
1000-General Fund-121010 Human Resources	\$ 3,222	\$ 3,222
1000-General Fund-400060 Public Works Director	\$ 25,776	\$ 25,776
1000-General Fund-202020 Lake Operations	\$ 3,222	\$ 3,222
1000-General Fund-203020 Aquatics	\$ 9,666	\$ 9,666
1000-General Fund-204020 Performing Arts Center	\$ 6,444	\$ 6,444
1000-General Fund-205020 Old Poway Park	\$ 3,222	\$ 3,222
1000-General Fund-208020 Community Park	\$ 6,444	\$ 6,444
1000-General Fund-300030 Development Services Director	\$ 57,995	\$ 57,995
1000-General Fund-301030 Planning	\$ 3,222	\$ 3,222
1000-General Fund-307040 Traffic Engineering	\$ 3,222	\$ 3,222
1000-General Fund-308040 Storm Water Program	\$ 3,222	\$ 3,222
1000-General Fund-414040 Park, Trail & Landscape Mainte	\$ 9,666	\$ 9,666
1000-General Fund-500050 Fire Administration	\$ 22,554	\$ 22,554
1000-General Fund-501050 Fire Suppression	\$ 3,222	\$ 3,222
2120-Road Repair & Account Act 2017	\$ 35,442	\$ 35,442
2410-Comm. Development Block Grants	\$ 6,444	\$ 6,444
2600-Assessment District LMD Admin	\$ 51,551	\$ 51,551
2900-Poway Housing Authority	\$ 9,666	\$ 9,666
4110-Capital Proj Fd-Park Improvmnt	\$ 22,554	\$ 22,554
5100-Water Enterprise	\$ 35,442	\$ 35,442
5200-Sewer Enterprise	\$ 3,222	\$ 3,222
6110-Internal Svc-Capt'l Replacemnt	\$ 22,554	\$ 22,554
<b>Total</b>	<b>\$ 438,863</b>	<b>\$ 438,863</b>

## 2 CITY CLERK

The City Clerk is responsible for the oversight of elections, management of City records, and the creation of City Council agendas. City Clerk's costs are allocated to Receiving Departments as follows:

- **Council Support** – represents costs associated with the creation of agenda packets for Council meetings and attendance of Council meetings. These costs have been allocated based on the number of agenda items per department.
- **Records Management Support** – represents costs associated with the storage and management of all City records. These costs have been allocated based on number of records boxes stored per department.
- **Public Records Requests** – represents costs associated with processing and routing public requests for City records. These costs have been allocated based on the number of public records requests per department.
- **FPPC and Candidate Filings** – represents costs associated with the oversight and coordination of required election filings. These costs have been allocated based on the number of filings per department.
- **Reception** – represents costs associated with answering and routing information request calls for all City departments. These costs have been allocated equally to all identified departments.
- **Elections** – represents costs associated with the oversight of City elections. These costs have not been allocated as this function is in service of the community.
- **Contracts / Agreement Management** – represents the support associated with routing contracts and agreements for signature and tracking their progress toward completion. These costs have been allocated based on the number of contracts per department.

The chart on the following page illustrates the functions and measures used to allocate City Clerk costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



**COSTS TO BE ALLOCATED**

	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
<b>1000-General Fund-101010 City Clerk</b>			
<b>Functional Expenditures</b>	<b>\$ 629,155</b>		<b>\$ 629,155</b>
<b>Total Disallowed Costs</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Incoming Costs</b>			
1000-General Fund-100010 City Council	\$ 2,914	\$ 3,530	\$ 6,444
1000-General Fund-101010 City Clerk		\$ 5,905	\$ 5,905
1000-General Fund-102010 City Attorney		\$ 2,941	\$ 2,941
1000-General Fund-103010 City Manager		\$ 11,042	\$ 11,042
1000-General Fund-111010 Finance		\$ 11,243	\$ 11,243
1000-General Fund-112010 Customer Services		\$ 57	\$ 57
1000-General Fund-113010 Information Technology Service		\$ 34,047	\$ 34,047
1000-General Fund-121010 Human Resources		\$ 15,040	\$ 15,040
1000-General Fund-122010 Risk Management		\$ 18,150	\$ 18,150
1000-General Fund-415010 Facilities Maintenance		\$ 21,065	\$ 21,065
1000-General Fund-114010 Support Services-GF		\$ 26,896	\$ 26,896
<b>Total Incoming Costs</b>	<b>\$ 2,914</b>	<b>\$ 149,916</b>	<b>\$ 152,830</b>
<b>Total Cost Adjustments</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total Costs to be Allocated</b>	<b>\$ 632,069</b>	<b>\$ 149,916</b>	<b>\$ 781,985</b>

**1000-General Fund-101010 City Clerk**

**EXPENSE DETAIL**

Expense Type	Expense (\$)	Council Support	Records Management Support	Public Records Requests	FPPC and Candidate Filings	Reception	Elections	Contracts / Agreement Management
<b>Personnel</b>								
Salaries & Wages	\$ 379,209	\$ 170,644	\$ 18,960	\$ 75,842	\$ 18,960	\$ 18,960	\$ 18,960	\$ 56,881
Fringe Benefits	\$ 98,464	\$ 44,309	\$ 4,923	\$ 19,693	\$ 4,923	\$ 4,923	\$ 4,923	\$ 14,770
<b>Subtotal Personnel Cost</b>	<b>\$ 477,673</b>	<b>\$ 214,953</b>	<b>\$ 23,884</b>	<b>\$ 95,535</b>	<b>\$ 23,884</b>	<b>\$ 23,884</b>	<b>\$ 23,884</b>	<b>\$ 71,651</b>
<b>Operating Services &amp; Supplies</b>								
Employee Productivity	\$ 5,290	\$ 2,381	\$ 265	\$ 1,058	\$ 265	\$ 265	\$ 265	\$ 794
Contract Services	\$ 2,525	\$ 1,136	\$ 126	\$ 505	\$ 126	\$ 126	\$ 126	\$ 379
Transportation & Communication	\$ 6,170	\$ 2,777	\$ 309	\$ 1,234	\$ 309	\$ 309	\$ 309	\$ 926
Service Repairs & Maint. Materials Support	\$ 132,490	\$ 59,621	\$ 6,625	\$ 26,498	\$ 6,625	\$ 6,625	\$ 6,625	\$ 19,874
Debt Transfer / Equipment Rental / Other	\$ 5,007	\$ 2,253	\$ 250	\$ 1,001	\$ 250	\$ 250	\$ 250	\$ 751
<b>Subtotal Operating Cost</b>	<b>\$ 151,482</b>	<b>\$ 68,167</b>	<b>\$ 7,574</b>	<b>\$ 30,296</b>	<b>\$ 7,574</b>	<b>\$ 7,574</b>	<b>\$ 7,574</b>	<b>\$ 22,722</b>
<b>FUNCTIONAL EXPENDITURES</b>	<b>\$ 629,154.50</b>	<b>\$ 283,119.53</b>	<b>\$ 31,457.73</b>	<b>\$ 125,830.90</b>	<b>\$ 31,457.73</b>	<b>\$ 31,457.73</b>	<b>\$ 31,457.73</b>	<b>\$ 94,373.18</b>
<b>Disallowed Costs</b>								
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>								
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 629,154.50</b>	<b>\$ 283,119.53</b>	<b>\$ 31,457.73</b>	<b>\$ 125,830.90</b>	<b>\$ 31,457.73</b>	<b>\$ 31,457.73</b>	<b>\$ 31,457.73</b>	<b>\$ 94,373.18</b>
<b>First Allocation</b>								
Incoming - All Others	\$ 2,914	\$ 1,311	\$ 146	\$ 583	\$ 146	\$ 146	\$ 146	\$ 437
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (31,603)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (31,603)	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 600,465.17</b>	<b>\$ 284,430.87</b>	<b>\$ 31,603.43</b>	<b>\$ 126,413.72</b>	<b>\$ 31,603.43</b>	<b>\$ 31,603.43</b>	<b>\$ -</b>	<b>\$ 94,810.29</b>
<b>Second Allocation</b>								
Incoming - All Others	\$ 149,916	\$ 67,462	\$ 7,496	\$ 29,983	\$ 7,496	\$ 7,496	\$ 7,496	\$ 22,487
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (7,496)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,496)	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 142,420.39</b>	<b>\$ 67,462.29</b>	<b>\$ 7,495.81</b>	<b>\$ 29,983.24</b>	<b>\$ 7,495.81</b>	<b>\$ 7,495.81</b>	<b>\$ -</b>	<b>\$ 22,487.43</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 742,886</b>	<b>\$ 351,893</b>	<b>\$ 39,099</b>	<b>\$ 156,397</b>	<b>\$ 39,099</b>	<b>\$ 39,099</b>	<b>\$ -</b>	<b>\$ 117,298</b>

**1000-General Fund-101010 City Clerk**

**ALLOCATION DETAIL**

	<b>Allocation Units</b>	<b>Allocated Percent</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
<b>Council Support</b>							
1000-General Fund-100010 City Council	27.00	17.881%	\$ 50,858		\$ 50,858		\$ 50,858
1000-General Fund-101010 City Clerk	2.00	1.325%	\$ 3,767		\$ 3,767		\$ 3,767
1000-General Fund-103010 City Manager	4.00	2.649%	\$ 7,535		\$ 7,535	\$ 2,212	\$ 9,746
1000-General Fund-110010 Director of Finance	5.00	3.311%	\$ 9,418		\$ 9,418	\$ 2,765	\$ 12,183
1000-General Fund-111010 Finance	1.00	0.662%	\$ 1,884		\$ 1,884	\$ 553	\$ 2,437
1000-General Fund-113010 Information Technology Service	3.00	1.987%	\$ 5,651		\$ 5,651	\$ 1,659	\$ 7,310
1000-General Fund-120010 Human Resources Director	1.00	0.662%	\$ 1,884		\$ 1,884	\$ 553	\$ 2,437
1000-General Fund-121010 Human Resources	1.00	0.662%	\$ 1,884		\$ 1,884	\$ 553	\$ 2,437
1000-General Fund-400060 Public Works Director	8.00	5.298%	\$ 15,069		\$ 15,069	\$ 4,424	\$ 19,493
1000-General Fund-202020 Lake Operations	1.00	0.662%	\$ 1,884		\$ 1,884	\$ 553	\$ 2,437
1000-General Fund-203020 Aquatics	3.00	1.987%	\$ 5,651		\$ 5,651	\$ 1,659	\$ 7,310
1000-General Fund-204020 Performing Arts Center	2.00	1.325%	\$ 3,767		\$ 3,767	\$ 1,106	\$ 4,873
1000-General Fund-205020 Old Poway Park	1.00	0.662%	\$ 1,884		\$ 1,884	\$ 553	\$ 2,437
1000-General Fund-208020 Community Park	2.00	1.325%	\$ 3,767		\$ 3,767	\$ 1,106	\$ 4,873
1000-General Fund-300030 Development Services Director	18.00	11.921%	\$ 33,906		\$ 33,906	\$ 9,953	\$ 43,859
1000-General Fund-301030 Planning	1.00	0.662%	\$ 1,884		\$ 1,884	\$ 553	\$ 2,437
1000-General Fund-307040 Traffic Engineering	1.00	0.662%	\$ 1,884		\$ 1,884	\$ 553	\$ 2,437
1000-General Fund-308040 Storm Water Program	1.00	0.662%	\$ 1,884		\$ 1,884	\$ 553	\$ 2,437
1000-General Fund-414040 Park, Trail & Landscape Mainte	3.00	1.987%	\$ 5,651		\$ 5,651	\$ 1,659	\$ 7,310
1000-General Fund-500050 Fire Administration	7.00	4.636%	\$ 13,186		\$ 13,186	\$ 3,871	\$ 17,056
1000-General Fund-501050 Fire Suppression	1.00	0.662%	\$ 1,884		\$ 1,884	\$ 553	\$ 2,437
2120-Road Repair & Account Act 2017	11.00	7.285%	\$ 20,720		\$ 20,720	\$ 6,083	\$ 26,803
2410-Comm. Development Block Grants	2.00	1.325%	\$ 3,767		\$ 3,767	\$ 1,106	\$ 4,873
2600-Assessment District LMD Admin	16.00	10.596%	\$ 30,138		\$ 30,138	\$ 8,848	\$ 38,986
2900-Poway Housing Authority	3.00	1.987%	\$ 5,651		\$ 5,651	\$ 1,659	\$ 7,310
4110-Capital Proj Fd-Park Improvmnt	7.00	4.636%	\$ 13,186		\$ 13,186	\$ 3,871	\$ 17,056
5100-Water Enterprise	11.00	7.285%	\$ 20,720		\$ 20,720	\$ 6,083	\$ 26,803
5200-Sewer Enterprise	1.00	0.662%	\$ 1,884		\$ 1,884	\$ 553	\$ 2,437
6110-Internal Svc-Capt'l Replacemnt	7.00	4.636%	\$ 13,186		\$ 13,186	\$ 3,871	\$ 17,056
<b>Total</b>	<b>151.00</b>	<b>100.000%</b>	<b>\$ 284,431</b>	<b>\$ -</b>	<b>\$ 284,431</b>	<b>\$ 67,462</b>	<b>\$ 351,893</b>

**Allocation Basis:**

**# of Agenda Items**

**Source of Allocation:**

**Agenda**

**1000-General Fund-101010 City Clerk**

**ALLOCATION DETAIL**

	<b>Allocation Units</b>	<b>Allocated Percent</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
<b>Records Management Support</b>							
1000-General Fund-103010 City Manager	8.00	0.391%	\$ 124		\$ 124	\$ 29	\$ 153
1000-General Fund-111010 Finance	71.00	3.468%	\$ 1,096		\$ 1,096	\$ 260	\$ 1,356
1000-General Fund-400060 Public Works Director	21.00	1.026%	\$ 324		\$ 324	\$ 77	\$ 401
1000-General Fund-200020 Community Services Director	28.00	1.368%	\$ 432		\$ 432	\$ 103	\$ 535
1000-General Fund-202020 Lake Operations	89.00	4.348%	\$ 1,374		\$ 1,374	\$ 326	\$ 1,700
1000-General Fund-301030 Planning	181.00	8.842%	\$ 2,794		\$ 2,794	\$ 663	\$ 3,457
1000-General Fund-303030 Building and Safety Inspection	782.00	38.202%	\$ 12,073		\$ 12,073	\$ 2,864	\$ 14,937
1000-General Fund-304030 Capital Improv. Projects Engin.	278.00	13.581%	\$ 4,292		\$ 4,292	\$ 1,018	\$ 5,310
1000-General Fund-306030 Engineering Inspection	355.00	17.342%	\$ 5,481		\$ 5,481	\$ 1,300	\$ 6,781
1000-General Fund-500050 Fire Administration	141.00	6.888%	\$ 2,177		\$ 2,177	\$ 516	\$ 2,693
7200-Poway RDA Successor Agency	93.00	4.543%	\$ 1,436		\$ 1,436	\$ 341	\$ 1,776
<b>Total</b>	<b>2,047.00</b>	<b>100.000%</b>	<b>\$ 31,603</b>	<b>\$ -</b>	<b>\$ 31,603</b>	<b>\$ 7,496</b>	<b>\$ 39,099</b>

**Allocation Basis:**

**# of Boxes of Record Stored**

**Source of Allocation:**

**Boxes of Records Report**

**1000-General Fund-101010 City Clerk**

**ALLOCATION DETAIL**

	<b>Allocation Units</b>	<b>Allocated Percent</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
<b>Public Records Requests</b>							
1000-General Fund-103010 City Manager	7.50	3.371%	\$ 4,261		\$ 4,261	\$ 1,011	\$ 5,272
1000-General Fund-110010 Director of Finance	37.50	16.854%	\$ 21,306		\$ 21,306	\$ 5,053	\$ 26,359
1000-General Fund-111010 Finance	14.00	6.292%	\$ 7,954		\$ 7,954	\$ 1,887	\$ 9,841
1000-General Fund-112010 Customer Services	2.50	1.124%	\$ 1,420		\$ 1,420	\$ 337	\$ 1,757
1000-General Fund-113010 Information Technology Service	0.50	0.225%	\$ 284		\$ 284	\$ 67	\$ 351
1000-General Fund-121010 Human Resources	3.50	1.573%	\$ 1,989		\$ 1,989	\$ 472	\$ 2,460
1000-General Fund-400060 Public Works Director	9.00	4.045%	\$ 5,113		\$ 5,113	\$ 1,213	\$ 6,326
1000-General Fund-300030 Development Services Director	148.00	66.517%	\$ 84,086		\$ 84,086	\$ 19,944	\$ 104,030
<b>Total</b>	<b>222.50</b>	<b>100.000%</b>	<b>\$ 126,414</b>	<b>\$ -</b>	<b>\$ 126,414</b>	<b>\$ 29,983</b>	<b>\$ 156,397</b>

**Allocation Basis:**

**# of PRRs**

**Source of Allocation:**

**PRR Report**

**1000-General Fund-101010 City Clerk**

**ALLOCATION DETAIL**

	<b>Allocation Units</b>	<b>Allocated Percent</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
<b>FPPC and Candidate Filings</b>							
1000-General Fund-100010 City Council	15.00	15.957%	\$ 5,043		\$ 5,043		\$ 5,043
1000-General Fund-101010 City Clerk	2.00	2.128%	\$ 672		\$ 672		\$ 672
1000-General Fund-103010 City Manager	3.00	3.191%	\$ 1,009		\$ 1,009	\$ 292	\$ 1,301
1000-General Fund-110010 Director of Finance	1.00	1.064%	\$ 336		\$ 336	\$ 97	\$ 434
1000-General Fund-111010 Finance	4.00	4.255%	\$ 1,345		\$ 1,345	\$ 389	\$ 1,734
1000-General Fund-112010 Customer Services	2.00	2.128%	\$ 672		\$ 672	\$ 195	\$ 867
1000-General Fund-113010 Information Technology Service	6.00	6.383%	\$ 2,017		\$ 2,017	\$ 584	\$ 2,601
1000-General Fund-120010 Human Resources Director	1.00	1.064%	\$ 336		\$ 336	\$ 97	\$ 434
1000-General Fund-121010 Human Resources	1.00	1.064%	\$ 336		\$ 336	\$ 97	\$ 434
1000-General Fund-122010 Risk Management	1.00	1.064%	\$ 336		\$ 336	\$ 97	\$ 434
1000-General Fund-415010 Facilities Maintenance	3.00	3.191%	\$ 1,009		\$ 1,009	\$ 292	\$ 1,301
1000-General Fund-400060 Public Works Director	2.00	2.128%	\$ 672		\$ 672	\$ 195	\$ 867
1000-General Fund-200020 Community Services Director	3.00	3.191%	\$ 1,009		\$ 1,009	\$ 292	\$ 1,301
1000-General Fund-202020 Lake Operations	1.00	1.064%	\$ 336		\$ 336	\$ 97	\$ 434
1000-General Fund-203020 Aquatics	1.00	1.064%	\$ 336		\$ 336	\$ 97	\$ 434
1000-General Fund-204020 Performing Arts Center	1.00	1.064%	\$ 336		\$ 336	\$ 97	\$ 434
1000-General Fund-205020 Old Poway Park	1.00	1.064%	\$ 336		\$ 336	\$ 97	\$ 434
1000-General Fund-208020 Community Park	1.00	1.064%	\$ 336		\$ 336	\$ 97	\$ 434
1000-General Fund-300030 Development Services Director	3.00	3.191%	\$ 1,009		\$ 1,009	\$ 292	\$ 1,301
1000-General Fund-301030 Planning	7.00	7.447%	\$ 2,353		\$ 2,353	\$ 681	\$ 3,035
1000-General Fund-304030 Capital Improv. Projects Engin.	4.00	4.255%	\$ 1,345		\$ 1,345	\$ 389	\$ 1,734
1000-General Fund-305030 Land Development Engineering	4.00	4.255%	\$ 1,345		\$ 1,345	\$ 389	\$ 1,734
1000-General Fund-414040 Park, Trail & Landscape Mainte	2.00	2.128%	\$ 672		\$ 672	\$ 195	\$ 867
1000-General Fund-500050 Fire Administration	3.00	3.191%	\$ 1,009		\$ 1,009	\$ 292	\$ 1,301
1000-General Fund-501050 Fire Suppression	3.00	3.191%	\$ 1,009		\$ 1,009	\$ 292	\$ 1,301
1000-General Fund-502050 Fire Prevention	3.00	3.191%	\$ 1,009		\$ 1,009	\$ 292	\$ 1,301
2110-Gasoline Taxes	1.00	1.064%	\$ 336		\$ 336	\$ 97	\$ 434
2310-Drainage- Current	1.00	1.064%	\$ 336		\$ 336	\$ 97	\$ 434
2600-Assessment District LMD Admin	1.00	1.064%	\$ 336		\$ 336	\$ 97	\$ 434
5100-Water Enterprise	11.00	11.702%	\$ 3,698		\$ 3,698	\$ 1,071	\$ 4,769
5200-Sewer Enterprise	1.00	1.064%	\$ 336		\$ 336	\$ 97	\$ 434
6110-Internal Svc-Capt'l Replacemnt	1.00	1.064%	\$ 336		\$ 336	\$ 97	\$ 434
<b>Total</b>	<b>94.00</b>	<b>100.000%</b>	<b>\$ 31,603</b>	<b>\$ -</b>	<b>\$ 31,603</b>	<b>\$ 7,496</b>	<b>\$ 39,099</b>

**Allocation Basis:**

**# of Filings**

**Source of Allocation:**

**Finance Director**

**1000-General Fund-101010 City Clerk**

**ALLOCATION DETAIL**

	<b>Allocation Units</b>	<b>Allocated Percent</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
<b>Reception</b>							
1000-General Fund-100010 City Council	1.00	16.667%	\$ 5,267		\$ 5,267		\$ 5,267
1000-General Fund-112010 Customer Services	1.00	16.667%	\$ 5,267		\$ 5,267	\$ 1,499	\$ 6,766
1000-General Fund-301030 Planning	1.00	16.667%	\$ 5,267		\$ 5,267	\$ 1,499	\$ 6,766
1000-General Fund-304030 Capital Improv. Projects Engin.	1.00	16.667%	\$ 5,267		\$ 5,267	\$ 1,499	\$ 6,766
1000-General Fund-305030 Land Development Engineering	1.00	16.667%	\$ 5,267		\$ 5,267	\$ 1,499	\$ 6,766
1000-General Fund-306030 Engineering Inspection	1.00	16.667%	\$ 5,267		\$ 5,267	\$ 1,499	\$ 6,766
<b>Total</b>	<b>6.00</b>	<b>100.000%</b>	<b>\$ 31,603</b>	<b>\$ -</b>	<b>\$ 31,603</b>	<b>\$ 7,496</b>	<b>\$ 39,099</b>

**Allocation Basis:** Equal to Identified Departments

**Source of Allocation:** City Clerk

**1000-General Fund-101010 City Clerk**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Contracts / Agreement Management</b>							
1000-General Fund-100010 City Council	1.00	0.221%	\$ 209		\$ 209		\$ 209
1000-General Fund-101010 City Clerk	7.00	1.545%	\$ 1,465		\$ 1,465		\$ 1,465
1000-General Fund-102010 City Attorney	2.00	0.442%	\$ 419		\$ 419	\$ 101	\$ 520
1000-General Fund-103010 City Manager	12.00	2.649%	\$ 2,512		\$ 2,512	\$ 606	\$ 3,118
1000-General Fund-110010 Director of Finance	7.00	1.545%	\$ 1,465		\$ 1,465	\$ 354	\$ 1,819
1000-General Fund-111010 Finance	10.00	2.208%	\$ 2,093		\$ 2,093	\$ 505	\$ 2,598
1000-General Fund-112010 Customer Services	4.00	0.883%	\$ 837		\$ 837	\$ 202	\$ 1,039
1000-General Fund-113010 Information Technology Service	25.00	5.519%	\$ 5,232		\$ 5,232	\$ 1,263	\$ 6,496
1000-General Fund-121010 Human Resources	8.00	1.766%	\$ 1,674		\$ 1,674	\$ 404	\$ 2,079
1000-General Fund-122010 Risk Management	2.00	0.442%	\$ 419		\$ 419	\$ 101	\$ 520
1000-General Fund-415010 Facilities Maintenance	6.00	1.325%	\$ 1,256		\$ 1,256	\$ 303	\$ 1,559
1000-General Fund-400060 Public Works Director	44.00	9.713%	\$ 9,209		\$ 9,209	\$ 2,223	\$ 11,432
1000-General Fund-200020 Community Services Director	22.00	4.857%	\$ 4,604		\$ 4,604	\$ 1,112	\$ 5,716
1000-General Fund-201020 Recreation	1.00	0.221%	\$ 209		\$ 209	\$ 51	\$ 260
1000-General Fund-202020 Lake Operations	4.00	0.883%	\$ 837		\$ 837	\$ 202	\$ 1,039
1000-General Fund-203020 Aquatics	5.00	1.104%	\$ 1,046		\$ 1,046	\$ 253	\$ 1,299
1000-General Fund-204020 Performing Arts Center	17.00	3.753%	\$ 3,558		\$ 3,558	\$ 859	\$ 4,417
1000-General Fund-205020 Old Poway Park	8.00	1.766%	\$ 1,674		\$ 1,674	\$ 404	\$ 2,079
1000-General Fund-208020 Community Park	1.00	0.221%	\$ 209		\$ 209	\$ 51	\$ 260
1000-General Fund-300030 Development Services Director	58.00	12.804%	\$ 12,139		\$ 12,139	\$ 2,931	\$ 15,070
1000-General Fund-301030 Planning	1.00	0.221%	\$ 209		\$ 209	\$ 51	\$ 260
1000-General Fund-304030 Capital Improv. Projects Engin.	3.00	0.662%	\$ 628		\$ 628	\$ 152	\$ 779
1000-General Fund-307040 Traffic Engineering	3.00	0.662%	\$ 628		\$ 628	\$ 152	\$ 779
1000-General Fund-308040 Storm Water Program	7.00	1.545%	\$ 1,465		\$ 1,465	\$ 354	\$ 1,819
1000-General Fund-414040 Park, Trail & Landscape Mainte	23.00	5.077%	\$ 4,814		\$ 4,814	\$ 1,162	\$ 5,976
1000-General Fund-500050 Fire Administration	19.00	4.194%	\$ 3,977		\$ 3,977	\$ 960	\$ 4,937
2120-Road Repair & Account Act 2017	13.00	2.870%	\$ 2,721		\$ 2,721	\$ 657	\$ 3,378
2220-Street Development- AB1600	1.00	0.221%	\$ 209		\$ 209	\$ 51	\$ 260
2310-Drainage- Current	4.00	0.883%	\$ 837		\$ 837	\$ 202	\$ 1,039
2410-Comm. Development Block Grants	4.00	0.883%	\$ 837		\$ 837	\$ 202	\$ 1,039
2600-Assessment District LMD Admin	11.00	2.428%	\$ 2,302		\$ 2,302	\$ 556	\$ 2,858
2900-Poway Housing Authority	22.00	4.857%	\$ 4,604		\$ 4,604	\$ 1,112	\$ 5,716
4110-Capital Proj Fd-Park Improvmnt	4.00	0.883%	\$ 837		\$ 837	\$ 202	\$ 1,039
5100-Water Enterprise	82.00	18.102%	\$ 17,162		\$ 17,162	\$ 4,144	\$ 21,306
5200-Sewer Enterprise	11.00	2.428%	\$ 2,302		\$ 2,302	\$ 556	\$ 2,858
6110-Internal Svc-Capt'l Replacemnt	1.00	0.221%	\$ 209		\$ 209	\$ 51	\$ 260
<b>Total</b>	<b>453.00</b>	<b>100.000%</b>	<b>\$ 94,810</b>	<b>\$ -</b>	<b>\$ 94,810</b>	<b>\$ 22,487</b>	<b>\$ 117,298</b>

**Allocation Basis:**

[# of Contracts](#)

**Source of Allocation:**

[Contract Log](#)

**ALLOCATION SUMMARY**

<b>1000-General Fund-101010 City Clerk</b>	<b>Council Support</b>	<b>Records Management Support</b>	<b>Public Records Requests</b>	<b>FPPC and Candidate Filings</b>
1000-General Fund-100010 City Council	\$ 50,858	\$ -	\$ -	\$ 5,043
1000-General Fund-101010 City Clerk	\$ 3,767	\$ -	\$ -	\$ 672
1000-General Fund-102010 City Attorney	\$ -	\$ -	\$ -	\$ -
1000-General Fund-103010 City Manager	\$ 9,746	\$ 153	\$ 5,272	\$ 1,301
1000-General Fund-110010 Director of Finance	\$ 12,183	\$ -	\$ 26,359	\$ 434
1000-General Fund-111010 Finance	\$ 2,437	\$ 1,356	\$ 9,841	\$ 1,734
1000-General Fund-112010 Customer Services	\$ -	\$ -	\$ 1,757	\$ 867
1000-General Fund-113010 Information Technology Service	\$ 7,310	\$ -	\$ 351	\$ 2,601
1000-General Fund-120010 Human Resources Director	\$ 2,437	\$ -	\$ -	\$ 434
1000-General Fund-121010 Human Resources	\$ 2,437	\$ -	\$ 2,460	\$ 434
1000-General Fund-122010 Risk Management	\$ -	\$ -	\$ -	\$ 434
1000-General Fund-415010 Facilities Maintenance	\$ -	\$ -	\$ -	\$ 1,301
1000-General Fund-400060 Public Works Director	\$ 19,493	\$ 401	\$ 6,326	\$ 867
1000-General Fund-200020 Community Services Director	\$ -	\$ 535	\$ -	\$ 1,301
1000-General Fund-201020 Recreation	\$ -	\$ -	\$ -	\$ -
1000-General Fund-202020 Lake Operations	\$ 2,437	\$ 1,700	\$ -	\$ 434
1000-General Fund-203020 Aquatics	\$ 7,310	\$ -	\$ -	\$ 434
1000-General Fund-204020 Performing Arts Center	\$ 4,873	\$ -	\$ -	\$ 434
1000-General Fund-205020 Old Poway Park	\$ 2,437	\$ -	\$ -	\$ 434
1000-General Fund-208020 Community Park	\$ 4,873	\$ -	\$ -	\$ 434
1000-General Fund-300030 Development Services Director	\$ 43,859	\$ -	\$ 104,030	\$ 1,301
1000-General Fund-301030 Planning	\$ 2,437	\$ 3,457	\$ -	\$ 3,035
1000-General Fund-303030 Building and Safety Inspection	\$ -	\$ 14,937	\$ -	\$ -
1000-General Fund-304030 Capital Improv. Projects Engin.	\$ -	\$ 5,310	\$ -	\$ 1,734
1000-General Fund-305030 Land Development Engineering	\$ -	\$ -	\$ -	\$ 1,734
1000-General Fund-306030 Engineering Inspection	\$ -	\$ 6,781	\$ -	\$ -
1000-General Fund-307040 Traffic Engineering	\$ 2,437	\$ -	\$ -	\$ -
1000-General Fund-308040 Storm Water Program	\$ 2,437	\$ -	\$ -	\$ -
1000-General Fund-414040 Park, Trail & Landscape Mainte	\$ 7,310	\$ -	\$ -	\$ 867
1000-General Fund-500050 Fire Administration	\$ 17,056	\$ 2,693	\$ -	\$ 1,301

**ALLOCATION SUMMARY**

<b>1000-General Fund-101010 City Clerk</b>	<b>Council Support</b>	<b>Records Management Support</b>	<b>Public Records Requests</b>	<b>FPPC and Candidate Filings</b>
1000-General Fund-501050 Fire Suppression	\$ 2,437	\$ -	\$ -	\$ 1,301
1000-General Fund-502050 Fire Prevention	\$ -	\$ -	\$ -	\$ 1,301
2110-Gasoline Taxes	\$ -	\$ -	\$ -	\$ 434
2120-Road Repair & Account Act 2017	\$ 26,803	\$ -	\$ -	\$ -
2220-Street Development- AB1600	\$ -	\$ -	\$ -	\$ -
2310-Drainage- Current	\$ -	\$ -	\$ -	\$ 434
2410-Comm. Development Block Grants	\$ 4,873	\$ -	\$ -	\$ -
2600-Assessment District LMD Admin	\$ 38,986	\$ -	\$ -	\$ 434
2900-Poway Housing Authority	\$ 7,310	\$ -	\$ -	\$ -
4110-Capital Proj Fd-Park Improvmnt	\$ 17,056	\$ -	\$ -	\$ -
5100-Water Enterprise	\$ 26,803	\$ -	\$ -	\$ 4,769
5200-Sewer Enterprise	\$ 2,437	\$ -	\$ -	\$ 434
6110-Internal Svc-Capt'l Replacemnt	\$ 17,056	\$ -	\$ -	\$ 434
7200-Poway RDA Successor Agency	\$ -	\$ 1,776	\$ -	\$ -
<b>Total</b>	<b>\$ 351,893</b>	<b>\$ 39,099</b>	<b>\$ 156,397</b>	<b>\$ 39,099</b>

**ALLOCATION SUMMARY**

<b>1000-General Fund-101010 City Clerk</b>	<b>Reception</b>	<b>Contracts / Agreement Management</b>	<b>Total</b>
1000-General Fund-100010 City Council	\$ 5,267	\$ 209	\$ 61,378
1000-General Fund-101010 City Clerk	\$ -	\$ 1,465	\$ 5,905
1000-General Fund-102010 City Attorney	\$ -	\$ 520	\$ 520
1000-General Fund-103010 City Manager	\$ -	\$ 3,118	\$ 19,590
1000-General Fund-110010 Director of Finance	\$ -	\$ 1,819	\$ 40,794
1000-General Fund-111010 Finance	\$ -	\$ 2,598	\$ 17,966
1000-General Fund-112010 Customer Services	\$ 6,766	\$ 1,039	\$ 10,430
1000-General Fund-113010 Information Technology Service	\$ -	\$ 6,496	\$ 16,758
1000-General Fund-120010 Human Resources Director	\$ -	\$ -	\$ 2,870
1000-General Fund-121010 Human Resources	\$ -	\$ 2,079	\$ 7,409
1000-General Fund-122010 Risk Management	\$ -	\$ 520	\$ 953
1000-General Fund-415010 Facilities Maintenance	\$ -	\$ 1,559	\$ 2,860
1000-General Fund-400060 Public Works Director	\$ -	\$ 11,432	\$ 38,520
1000-General Fund-200020 Community Services Director	\$ -	\$ 5,716	\$ 7,552
1000-General Fund-201020 Recreation	\$ -	\$ 260	\$ 260
1000-General Fund-202020 Lake Operations	\$ -	\$ 1,039	\$ 5,609
1000-General Fund-203020 Aquatics	\$ -	\$ 1,299	\$ 9,043
1000-General Fund-204020 Performing Arts Center	\$ -	\$ 4,417	\$ 9,724
1000-General Fund-205020 Old Poway Park	\$ -	\$ 2,079	\$ 4,949
1000-General Fund-208020 Community Park	\$ -	\$ 260	\$5,566.62
1000-General Fund-300030 Development Services Director	\$ -	\$ 15,070	\$ 164,260
1000-General Fund-301030 Planning	\$ 6,766	\$ 260	\$ 15,955
1000-General Fund-303030 Building and Safety Inspection	\$ -	\$ -	\$ 14,937
1000-General Fund-304030 Capital Improv. Projects Engin.	\$ 6,766	\$ 779	\$ 14,590
1000-General Fund-305030 Land Development Engineering	\$ 6,766	\$ -	\$8,500.62
1000-General Fund-306030 Engineering Inspection	\$ 6,766	\$ -	\$ 13,547
1000-General Fund-307040 Traffic Engineering	\$ -	\$ 779	\$ 3,216
1000-General Fund-308040 Storm Water Program	\$ -	\$ 1,819	\$ 4,255
1000-General Fund-414040 Park, Trail & Landscape Mainte	\$ -	\$ 5,976	\$ 14,153
1000-General Fund-500050 Fire Administration	\$ -	\$ 4,937	\$ 25,987

**ALLOCATION SUMMARY**

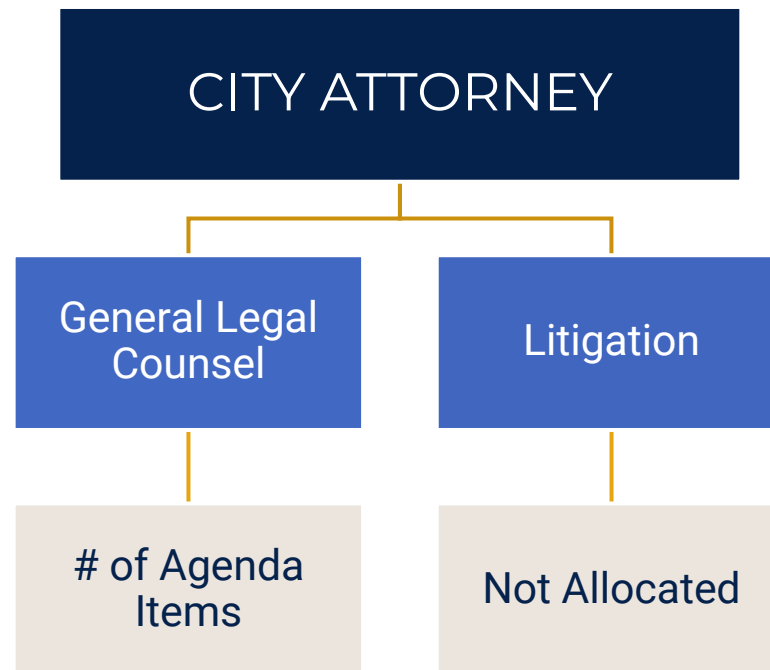
<b>1000-General Fund-101010 City Clerk</b>	<b>Reception</b>	<b>Contracts / Agreement Management</b>	<b>Total</b>
1000-General Fund-501050 Fire Suppression	\$ -	\$ -	\$ 3,737
1000-General Fund-502050 Fire Prevention	\$ -	\$ -	\$ 1,301
2110-Gasoline Taxes	\$ -	\$ -	\$ 434
2120-Road Repair & Account Act 2017	\$ -	\$ 3,378	\$ 30,181
2220-Street Development- AB1600	\$ -	\$ 260	\$ 260
2310-Drainage- Current	\$ -	\$ 1,039	\$ 1,473
2410-Comm. Development Block Grants	\$ -	\$ 1,039	\$ 5,913
2600-Assessment District LMD Admin	\$ -	\$ 2,858	\$ 42,278
2900-Poway Housing Authority	\$ -	\$ 5,716	\$ 13,026
4110-Capital Proj Fd-Park Improvmnt	\$ -	\$ 1,039	\$ 18,096
5100-Water Enterprise	\$ -	\$ 21,306	\$ 52,878
5200-Sewer Enterprise	\$ -	\$ 2,858	\$ 5,728
6110-Internal Svc-Capt'l Replacemnt	\$ -	\$ 260	\$ 17,750
7200-Poway RDA Successor Agency	\$ -	\$ -	\$ 1,776
<b>Total</b>	<b>\$ 39,099</b>	<b>\$ 117,298</b>	<b>\$ 742,886</b>

### 3 CITY ATTORNEY

The City Attorney is appointed by Council and is responsible for providing legal counsel and other specialized legal services. The City Attorney drafts ordinances, prepares contracts, and reviews legal documents. City Attorney's costs are allocated to Receiving Departments as follows:

- **General Legal Counsel** – represents costs associated with providing general legal advice and support to City departments. These costs have been allocated based on the number of agenda items per department.
- **Litigation** – represents the costs related to defending the City from legal claims against it. Per best practices, these costs have not been allocated.

The chart on the following page illustrates the functions and measures used to allocate City Attorney costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



**COSTS TO BE ALLOCATED**

1000-General Fund-102010 City Attorney	First Allocation	Second Allocation	Total
<b>Functional Expenditures</b>	\$ 273,504		\$ 273,504
<b>Total Disallowed Costs</b>	\$ -		\$ -
<b>Incoming Costs</b>			
1000-General Fund-101010 City Clerk	\$ 419	\$ 101	\$ 520
1000-General Fund-103010 City Manager		\$ 38	\$ 38
1000-General Fund-111010 Finance		\$ 810	\$ 810
1000-General Fund-112010 Customer Services		\$ 518	\$ 518
1000-General Fund-113010 Information Technology Service		\$ 620	\$ 620
<b>Total Incoming Costs</b>	\$ 419	\$ 2,086	\$ 2,505
<b>Total Cost Adjustments</b>	\$ -		\$ -
<b>Total Costs to be Allocated</b>	\$ 273,923	\$ 2,086	\$ 276,009

**1000-General Fund-102010 City Attorney**

**EXPENSE DETAIL**

Expense Type	Expense (\$)	General Legal Counsel	Litigation
<b>Personnel</b>			
<b>Subtotal Personnel Cost</b>	\$ -	\$ -	\$ -
<b>Operating Services &amp; Supplies</b>			
Legal Services	\$ 241,630	\$ 220,006	\$ 21,624
Litigation	\$ 30,000		\$ 30,000
Service Repairs & Maint. Materials Support	\$ 200	\$ 182	\$ 18
Debt Transfer / Equipment Rental / Other	\$ 1,674	\$ 1,524	\$ 150
<b>Subtotal Operating Cost</b>	<b>\$ 273,504</b>	<b>\$ 221,712</b>	<b>\$ 51,792</b>
<b>FUNCTIONAL EXPENDITURES</b>	<b>\$ 273,504.00</b>	<b>\$ 221,712.19</b>	<b>\$ 51,791.81</b>
<b>Disallowed Costs</b>			
<b>Subtotal Disallowed Costs</b>	\$ -	\$ -	\$ -
<b>Cost Adjustments</b>			
<b>Subtotal Cost Adjustments</b>	\$ -	\$ -	\$ -
<b>FUNCTIONAL COST</b>	<b>\$ 273,504.00</b>	<b>\$ 221,712.19</b>	<b>\$ 51,791.81</b>
<b>First Allocation</b>			
Incoming - All Others	\$ 419	\$ 339	\$ 79
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ (51,871)	\$ -	\$ (51,871)
<b>Subtotal of First Allocation</b>	<b>\$ 222,051.52</b>	<b>\$ 222,051.52</b>	<b>\$ -</b>
<b>Second Allocation</b>			
Incoming - All Others	\$ 2,086	\$ 1,691	\$ 395
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ (395)	\$ -	\$ (395)
<b>Subtotal of Second Allocation</b>	<b>\$ 1,691.23</b>	<b>\$ 1,691.23</b>	<b>\$ -</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 223,743</b>	<b>\$ 223,743</b>	<b>\$ -</b>

**1000-General Fund-102010 City Attorney**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>General Legal Counsel</b>							
1000-General Fund-100010 City Council	27.00	17.881%	\$ 39,705		\$ 39,705		\$ 39,705
1000-General Fund-101010 City Clerk	2.00	1.325%	\$ 2,941		\$ 2,941		\$ 2,941
1000-General Fund-103010 City Manager	4.00	2.649%	\$ 5,882		\$ 5,882	\$ 55	\$ 5,938
1000-General Fund-110010 Director of Finance	5.00	3.311%	\$ 7,353		\$ 7,353	\$ 69	\$ 7,422
1000-General Fund-111010 Finance	1.00	0.662%	\$ 1,471		\$ 1,471	\$ 14	\$ 1,484
1000-General Fund-113010 Information Technology Service	3.00	1.987%	\$ 4,412		\$ 4,412	\$ 42	\$ 4,453
1000-General Fund-120010 Human Resources Director	1.00	0.662%	\$ 1,471		\$ 1,471	\$ 14	\$ 1,484
1000-General Fund-121010 Human Resources	1.00	0.662%	\$ 1,471		\$ 1,471	\$ 14	\$ 1,484
1000-General Fund-400060 Public Works Director	8.00	5.298%	\$ 11,764		\$ 11,764	\$ 111	\$ 11,875
1000-General Fund-202020 Lake Operations	1.00	0.662%	\$ 1,471		\$ 1,471	\$ 14	\$ 1,484
1000-General Fund-203020 Aquatics	3.00	1.987%	\$ 4,412		\$ 4,412	\$ 42	\$ 4,453
1000-General Fund-204020 Performing Arts Center	2.00	1.325%	\$ 2,941		\$ 2,941	\$ 28	\$ 2,969
1000-General Fund-205020 Old Poway Park	1.00	0.662%	\$ 1,471		\$ 1,471	\$ 14	\$ 1,484
1000-General Fund-208020 Community Park	2.00	1.325%	\$ 2,941		\$ 2,941	\$ 28	\$ 2,969
1000-General Fund-300030 Development Services Director	18.00	11.921%	\$ 26,470		\$ 26,470	\$ 250	\$ 26,719
1000-General Fund-301030 Planning	1.00	0.662%	\$ 1,471		\$ 1,471	\$ 14	\$ 1,484
1000-General Fund-307040 Traffic Engineering	1.00	0.662%	\$ 1,471		\$ 1,471	\$ 14	\$ 1,484
1000-General Fund-308040 Storm Water Program	1.00	0.662%	\$ 1,471		\$ 1,471	\$ 14	\$ 1,484
1000-General Fund-414040 Park, Trail & Landscape Mainte	3.00	1.987%	\$ 4,412		\$ 4,412	\$ 42	\$ 4,453
1000-General Fund-500050 Fire Administration	7.00	4.636%	\$ 10,294		\$ 10,294	\$ 97	\$ 10,391
1000-General Fund-501050 Fire Suppression	1.00	0.662%	\$ 1,471		\$ 1,471	\$ 14	\$ 1,484
2120-Road Repair & Account Act 2017	11.00	7.285%	\$ 16,176		\$ 16,176	\$ 152	\$ 16,328
2410-Comm. Development Block Grants	2.00	1.325%	\$ 2,941		\$ 2,941	\$ 28	\$ 2,969
2600-Assessment District LMD Admin	16.00	10.596%	\$ 23,529		\$ 23,529	\$ 222	\$ 23,750
2900-Poway Housing Authority	3.00	1.987%	\$ 4,412		\$ 4,412	\$ 42	\$ 4,453
4110-Capital Proj Fd-Park Improvmnt	7.00	4.636%	\$ 10,294		\$ 10,294	\$ 97	\$ 10,391
5100-Water Enterprise	11.00	7.285%	\$ 16,176		\$ 16,176	\$ 152	\$ 16,328
5200-Sewer Enterprise	1.00	0.662%	\$ 1,471		\$ 1,471	\$ 14	\$ 1,484
6110-Internal Svc-Capt'l Replacemnt	7.00	4.636%	\$ 10,294		\$ 10,294	\$ 97	\$ 10,391
<b>Total</b>	<b>151.00</b>	<b>100.000%</b>	<b>\$ 222,052</b>	<b>\$ -</b>	<b>\$ 222,052</b>	<b>\$ 1,691</b>	<b>\$223,743</b>

**Allocation Basis:**

**# of Agenda Items**

**Source of Allocation:**

**Agenda**

**ALLOCATION SUMMARY**

<b>1000-General Fund-102010 City Attorney</b>	<b>General Legal Counsel</b>	<b>Total</b>
1000-General Fund-100010 City Council	\$ 39,705	\$ 39,705
1000-General Fund-101010 City Clerk	\$ 2,941	\$ 2,941
1000-General Fund-103010 City Manager	\$ 5,938	\$ 5,938
1000-General Fund-110010 Director of Finance	\$ 7,422	\$ 7,422
1000-General Fund-111010 Finance	\$ 1,484	\$ 1,484
1000-General Fund-113010 Information Technology Service	\$ 4,453	\$ 4,453
1000-General Fund-120010 Human Resources Director	\$ 1,484	\$ 1,484
1000-General Fund-121010 Human Resources	\$ 1,484	\$ 1,484
1000-General Fund-400060 Public Works Director	\$ 11,875	\$ 11,875
1000-General Fund-202020 Lake Operations	\$ 1,484	\$ 1,484
1000-General Fund-203020 Aquatics	\$ 4,453	\$ 4,453
1000-General Fund-204020 Performing Arts Center	\$ 2,969	\$ 2,969
1000-General Fund-205020 Old Poway Park	\$ 1,484	\$ 1,484
1000-General Fund-208020 Community Park	\$ 2,969	\$ 2,969
1000-General Fund-300030 Development Services Director	\$ 26,719	\$ 26,719
1000-General Fund-301030 Planning	\$ 1,484	\$ 1,484
1000-General Fund-307040 Traffic Engineering	\$ 1,484	\$ 1,484
1000-General Fund-308040 Storm Water Program	\$ 1,484	\$ 1,484
1000-General Fund-414040 Park, Trail & Landscape Mainte	\$ 4,453	\$ 4,453
1000-General Fund-500050 Fire Administration	\$ 10,391	\$ 10,391
1000-General Fund-501050 Fire Suppression	\$ 1,484	\$ 1,484
2120-Road Repair & Account Act 2017	\$ 16,328	\$ 16,328
2410-Comm. Development Block Grants	\$ 2,969	\$ 2,969
2600-Assessment District LMD Admin	\$ 23,750	\$ 23,750
2900-Poway Housing Authority	\$ 4,453	\$ 4,453
4110-Capital Proj Fd-Park Improvmnt	\$ 10,391	\$ 10,391
5100-Water Enterprise	\$ 16,328	\$ 16,328
5200-Sewer Enterprise	\$ 1,484	\$ 1,484
6110-Internal Svc-Capt'l Replacemnt	\$ 10,391	\$ 10,391
<b>Total</b>	<b>\$ 223,743</b>	<b>\$ 223,743</b>

## 4 CITY MANAGER

The City Manager's Office is responsible for oversight of all City operations and provides direction to the City staff in policy recommendations and responding to directives of the City Council. The City Manager's Office also implements special projects and provides direction on the annual budget. The City Manager costs are allocated to Receiving Departments as follows:

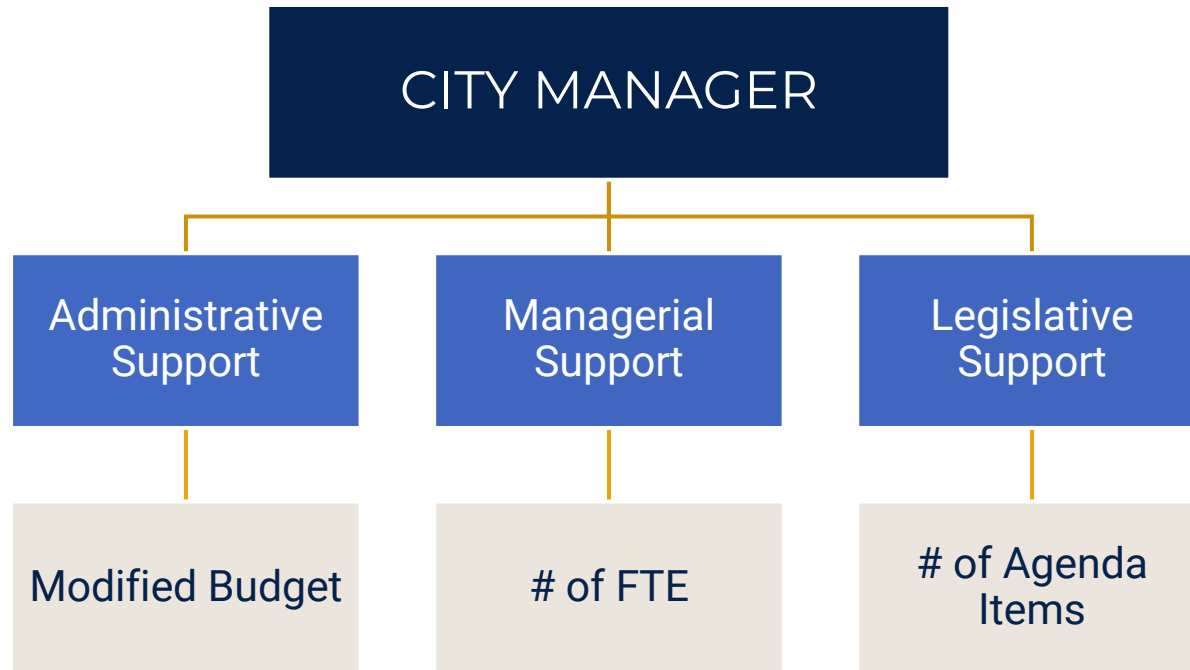
- **Administrative Support** – represents the support associated overseeing the City's operations and programs. These costs are allocated based on modified budgeted expenditures.<sup>1,2</sup>
- **Managerial Support** – represents the support associated with managing City staff. These costs are allocated based on the number of full-time equivalents (FTE).<sup>3</sup>
- **Legislative Support** – represents the support associated with offering policy recommendations to City Council, helping draft legislation, and attending City Council meetings. These costs are allocated based on the number agenda items.

The chart on the following page illustrates the functions and measures used to allocate City Manager costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

<sup>1</sup> Large one-time expenditures (debt payments, etc.) have been removed from the budget metric.

<sup>2</sup> The following funds were weighted at 0.05 to more accurately reflect the amount of effort expended: Gasoline Taxes, Road Repair & Account Act 2017, Proposition A (Transnet 70%), Proposition A (Transnet 30%), Drainage – Current, Comm. Development Block Grants, Transportation Development Act, Recycling Grants, Household Hazardous Waste AB939, Used Oil Grant Fund, Fire Protection Impact Fees, LMD Assessment District Funds, and Poway Housing Authority. Sewer Enterprise was weighted at 0.15 and Water Enterprise was weighted at 5.00.

<sup>3</sup> To more accurately reflect the time and effort provided by the City Manager's Office in managing employees, the following funds were weighted: Gasoline Taxes (0.05), Drainage – Current (0.05), Assessment District LMD Admin (0.05), Water Enterprise (5.00), and Sewer Enterprise (0.15).



**COSTS TO BE ALLOCATED**

1000-General Fund-103010 City Manager	First Allocation	Second Allocation	Total
<b>Functional Expenditures</b>	\$ 1,212,064		\$ 1,212,064
<b>Total Disallowed Costs</b>	\$ -		\$ -
<b>Incoming Costs</b>			
1000-General Fund-100010 City Council	\$ 5,828	\$ 7,060	\$ 12,888
1000-General Fund-101010 City Clerk	\$ 15,439	\$ 4,150	\$ 19,590
1000-General Fund-102010 City Attorney	\$ 5,882	\$ 55	\$ 5,938
1000-General Fund-103010 City Manager		\$ 21,168	\$ 21,168
1000-General Fund-111010 Finance		\$ 17,815	\$ 17,815
1000-General Fund-113010 Information Technology Service		\$ 29,429	\$ 29,429
1000-General Fund-121010 Human Resources		\$ 25,067	\$ 25,067
1000-General Fund-122010 Risk Management		\$ 30,250	\$ 30,250
1000-General Fund-415010 Facilities Maintenance		\$ 28,527	\$ 28,527
1000-General Fund-114010 Support Services-GF		\$ 44,827	\$ 44,827
<b>Total Incoming Costs</b>	\$ 27,150	\$ 208,349	\$ 235,499
<b>Total Cost Adjustments</b>	\$ -		\$ -
<b>Total Costs to be Allocated</b>	\$ 1,239,214	\$ 208,349	\$ 1,447,563

**1000-General Fund-103010 City Manager**

**EXPENSE DETAIL**

Expense Type	Expense (\$)	Administrative Support	Managerial Support	Legislative Support
<b>Personnel</b>				
Salaries & Wages	\$ 935,116	\$ 249,364	\$ 249,364	\$ 436,387
Fringe Benefits	\$ 228,928	\$ 61,048	\$ 61,048	\$ 106,833
<b>Subtotal Personnel Cost</b>	<b>\$1,164,044</b>	<b>\$ 310,412</b>	<b>\$ 310,412</b>	<b>\$ 543,221</b>
<b>Operating Services &amp; Supplies</b>				
Employee Productivity	\$ 4,125	\$ 1,100	\$ 1,100	\$ 1,925
Transportation & Communication	\$ 15,725	\$ 4,193	\$ 4,193	\$ 7,338
Service Repairs & Maint. Materials Support	\$ 20,932	\$ 5,582	\$ 5,582	\$ 9,768
Debt Transfer / Equipment Rental / Other	\$ 7,238	\$ 1,930	\$ 1,930	\$ 3,378
<b>Subtotal Operating Cost</b>	<b>\$ 48,020</b>	<b>\$ 12,805</b>	<b>\$ 12,805</b>	<b>\$ 22,409</b>
<b>FUNCTIONAL EXPENDITURES</b>	<b>\$ 1,212,064.25</b>	<b>\$ 323,217.13</b>	<b>\$ 323,217.13</b>	<b>\$ 565,629.98</b>
<b>Disallowed Costs</b>				
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>				
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 1,212,064.25</b>	<b>\$ 323,217.13</b>	<b>\$ 323,217.13</b>	<b>\$ 565,629.98</b>
<b>First Allocation</b>				
Incoming - All Others	\$ 27,150	\$ 7,240	\$ 7,240	\$ 12,670
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 1,239,213.99</b>	<b>\$ 330,457.06</b>	<b>\$ 330,457.06</b>	<b>\$ 578,299.86</b>
<b>Second Allocation</b>				
Incoming - All Others	\$ 208,349	\$ 55,560	\$ 55,560	\$ 97,230
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 208,349.33</b>	<b>\$ 55,559.82</b>	<b>\$ 55,559.82</b>	<b>\$ 97,229.69</b>
<b>TOTAL ALLOCATED</b>	<b>\$1,447,563</b>	<b>\$ 386,017</b>	<b>\$ 386,017</b>	<b>\$ 675,530</b>

1000-General Fund-103010 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Administrative Support</b>							
1000-General Fund-100010 City Council	239,186.00	0.090%	\$ 298		\$ 298		\$ 298
1000-General Fund-101010 City Clerk	588,556.00	0.222%	\$ 732		\$ 732		\$ 732
1000-General Fund-102010 City Attorney	30,200.00	0.011%	\$ 38		\$ 38		\$ 38
1000-General Fund-103010 City Manager	1,151,692.25	0.434%	\$ 1,433		\$ 1,433		\$ 1,433
1000-General Fund-110010 Director of Finance	523,772.00	0.197%	\$ 652		\$ 652	\$ 110	\$ 762
1000-General Fund-111010 Finance	876,765.08	0.330%	\$ 1,091		\$ 1,091	\$ 185	\$ 1,276
1000-General Fund-112010 Customer Services	1,274,234.00	0.480%	\$ 1,585		\$ 1,585	\$ 269	\$ 1,854
1000-General Fund-113010 Information Technology Service	1,658,925.00	0.625%	\$ 2,064		\$ 2,064	\$ 350	\$ 2,413
1000-General Fund-120010 Human Resources Director	386,338.00	0.145%	\$ 481		\$ 481	\$ 81	\$ 562
1000-General Fund-121010 Human Resources	668,161.00	0.252%	\$ 831		\$ 831	\$ 141	\$ 972
1000-General Fund-122010 Risk Management	129,673.00	0.049%	\$ 161		\$ 161	\$ 27	\$ 189
1000-General Fund-415010 Facilities Maintenance	2,144,157.00	0.807%	\$ 2,667		\$ 2,667	\$ 452	\$ 3,119
1000-General Fund-114010 Support Services-GF	796,328.10	0.300%	\$ 991		\$ 991	\$ 168	\$ 1,158
1000-General Fund-400060 Public Works Director	866,585.00	0.326%	\$ 1,078		\$ 1,078	\$ 183	\$ 1,261
1000-General Fund-104030 Economic Development	47,450.00	0.018%	\$ 59		\$ 59	\$ 10	\$ 69
1000-General Fund-200020 Community Services Director	987,028.00	0.372%	\$ 1,228		\$ 1,228	\$ 208	\$ 1,436
1000-General Fund-201020 Recreation	190,047.00	0.072%	\$ 236		\$ 236	\$ 40	\$ 276
1000-General Fund-202020 Lake Operations	1,338,590.50	0.504%	\$ 1,665		\$ 1,665	\$ 282	\$ 1,947
1000-General Fund-203020 Aquatics	1,280,377.58	0.482%	\$ 1,593		\$ 1,593	\$ 270	\$ 1,863
1000-General Fund-204020 Performing Arts Center	1,353,307.66	0.509%	\$ 1,684		\$ 1,684	\$ 285	\$ 1,969
1000-General Fund-205020 Old Poway Park	833,619.00	0.314%	\$ 1,037		\$ 1,037	\$ 176	\$ 1,213
1000-General Fund-206020 Library	145,333.00	0.055%	\$ 181		\$ 181	\$ 31	\$ 211
1000-General Fund-207020 Interpretive Services	192,137.00	0.072%	\$ 239		\$ 239	\$ 40	\$ 280
1000-General Fund-208020 Community Park	2,251,527.00	0.848%	\$ 2,801		\$ 2,801	\$ 475	\$ 3,275
1000-General Fund-300030 Development Services Director	921,285.00	0.347%	\$ 1,146		\$ 1,146	\$ 194	\$ 1,340
1000-General Fund-301030 Planning	1,407,626.00	0.530%	\$ 1,751		\$ 1,751	\$ 297	\$ 2,048
1000-General Fund-303030 Building and Safety Inspection	8,100.00	0.003%	\$ 10		\$ 10	\$ 2	\$ 12
1000-General Fund-304030 Capital Improv. Projects Engin.	915,184.00	0.345%	\$ 1,139		\$ 1,139	\$ 193	\$ 1,331
1000-General Fund-305030 Land Development Engineering	712,537.00	0.268%	\$ 886		\$ 886	\$ 150	\$ 1,037
1000-General Fund-306030 Engineering Inspection	259,399.00	0.098%	\$ 323		\$ 323	\$ 55	\$ 377
1000-General Fund-307040 Traffic Engineering	327,909.00	0.123%	\$ 408		\$ 408	\$ 69	\$ 477
1000-General Fund-308040 Storm Water Program	2,265,420.03	0.853%	\$ 2,818		\$ 2,818	\$ 477	\$ 3,296
1000-General Fund-414040 Park, Trail & Landscape Mainte	3,708,226.00	1.396%	\$ 4,613		\$ 4,613	\$ 782	\$ 5,395
1000-General Fund-500050 Fire Administration	849,248.00	0.320%	\$ 1,056		\$ 1,056	\$ 179	\$ 1,235
1000-General Fund-501050 Fire Suppression	13,235,023.00	4.982%	\$ 16,465		\$ 16,465	\$ 2,789	\$ 19,254
1000-General Fund-502050 Fire Prevention	549,128.00	0.207%	\$ 683		\$ 683	\$ 116	\$ 799
1000-General Fund-503050 Paramedics	322,749.78	0.122%	\$ 402		\$ 402	\$ 68	\$ 470
1000-General Fund-504050 Law Enforcement	16,151,789.00	6.080%	\$ 20,093		\$ 20,093	\$ 3,404	\$ 23,497
1000-General Fund	3,000.00	0.001%	\$ 4		\$ 4	\$ 1	\$ 4
1040-Pension Stabilization	1,937,946.09	0.730%	\$ 2,411		\$ 2,411	\$ 408	\$ 2,819
1060-City Capital Improvement Fund	5,415,868.00	2.039%	\$ 6,738		\$ 6,738	\$ 1,141	\$ 7,879
2110-Gasoline Taxes	195,703.96	0.074%	\$ 243		\$ 243	\$ 41	\$ 285

**1000-General Fund-103010 City Manager**

**ALLOCATION DETAIL**

	<b>Allocation Units</b>	<b>Allocated Percent</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
2120-Road Repair & Account Act 2017	1,292,765.00	0.487%	\$ 1,608		\$ 1,608	\$ 272	\$ 1,881
2220-Street Development- AB1600	550,000.00	0.207%	\$ 684		\$ 684	\$ 116	\$ 800
2230-Proposition A (Transnet 70%)	103,754.70	0.039%	\$ 129		\$ 129	\$ 22	\$ 151
2240-Proposition A (Transnet 30%)	16,000.00	0.006%	\$ 20		\$ 20	\$ 3	\$ 23
2260-Regional Arterials Traffic Mit	500,000.00	0.188%	\$ 622		\$ 622	\$ 105	\$ 727
2310-Drainage- Current	100,695.45	0.038%	\$ 125		\$ 125	\$ 21	\$ 146
2320-Drainage- AB1600	1,099,000.00	0.414%	\$ 1,367		\$ 1,367	\$ 232	\$ 1,599
2410-Comm. Development Block Grants	9,172.30	0.003%	\$ 11		\$ 11	\$ 2	\$ 13
2430-Transportation Development Act	200.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
2450-Recycling Grants	7,312.20	0.003%	\$ 9		\$ 9	\$ 2	\$ 11
2500-Household Hazardous Wste AB939	12,512.73	0.005%	\$ 16		\$ 16	\$ 3	\$ 18
2530-Federal Grants	1,062,746.00	0.400%	\$ 1,322		\$ 1,322	\$ 224	\$ 1,546
2570-Used Oil Grant Fund	363.90	0.000%	\$ 0		\$ 0	\$ 0	\$ 1
2590-Assessment District LMD 19-01	72,572.15	0.027%	\$ 90		\$ 90	\$ 15	\$ 106
2580-Fire Protection Impact Fees	13,000.00	0.005%	\$ 16		\$ 16	\$ 3	\$ 19
2600-Assessment District LMD Admin	432,701.00	0.163%	\$ 538		\$ 538	\$ 91	\$ 629
2610-Assessment District LMD 83-01A	14,386.75	0.005%	\$ 18		\$ 18	\$ 3	\$ 21
2620-Assessment District LMD 83-01B	2,200.10	0.001%	\$ 3		\$ 3	\$ 0	\$ 3
2630-Assessment District LMD 83-01C	785.70	0.000%	\$ 1		\$ 1	\$ 0	\$ 1
2710-Assessment District LMD 86-01A	16,072.40	0.006%	\$ 20		\$ 20	\$ 3	\$ 23
2740-Assessment District LMD 86-02A	1,229.50	0.000%	\$ 2		\$ 2	\$ 0	\$ 2
2750-Assessment District LMD 86-02B	3,376.72	0.001%	\$ 4		\$ 4	\$ 1	\$ 5
2760-Assessment District LMD 86-03A	1,742.15	0.001%	\$ 2		\$ 2	\$ 0	\$ 3
2770-Assessment District LMD 86-03B	2,016.90	0.001%	\$ 3		\$ 3	\$ 0	\$ 3
2780-Assessment District LMD 87-01	1,725.10	0.001%	\$ 2		\$ 2	\$ 0	\$ 3
2790-Assessment District Lighting	74,778.50	0.028%	\$ 93		\$ 93	\$ 16	\$ 109
2860-Public Educ & Gov't Prog	58,730.00	0.022%	\$ 73		\$ 73	\$ 12	\$ 85
2900-Poway Housing Authority	6,810.00	0.003%	\$ 8		\$ 8	\$ 1	\$ 10
4110-Capital Proj Fd-Park Improvmt	1,000,000.00	0.376%	\$ 1,244		\$ 1,244	\$ 211	\$ 1,455
5100-Water Enterprise	176,670,492.00	66.509%	\$ 219,784		\$ 219,784	\$ 37,234	\$ 257,018
5110-Water Connection Fees	4,550,000.00	1.713%	\$ 5,660		\$ 5,660	\$ 959	\$ 6,619
5200-Sewer Enterprise	1,419,159.49	0.534%	\$ 1,765		\$ 1,765	\$ 299	\$ 2,065
5210-Land Dev Fnd 5210 Sewer Connec	2,425,000.00	0.913%	\$ 3,017		\$ 3,017	\$ 511	\$ 3,528
6110-Internal Svc-Capt'l Replacemnt	3,076,002.83	1.158%	\$ 3,827		\$ 3,827	\$ 648	\$ 4,475
6170-Capital Replacement-Building	1,896,427.00	0.714%	\$ 2,359		\$ 2,359	\$ 400	\$ 2,759
<b>Total</b>	<b>265,633,861.60</b>	<b>100.000%</b>	<b>\$ 330,457</b>	<b>\$ -</b>	<b>\$ 330,457</b>	<b>\$ 55,560</b>	<b>\$ 386,017</b>

**Allocation Basis:**

**Modified Budget**

**Source of Allocation:**

**Budget**

**1000-General Fund-103010 City Manager**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Managerial Support</b>							
1000-General Fund-100010 City Council	2.50	0.668%	\$ 2,208		\$ 2,208		\$ 2,208
1000-General Fund-101010 City Clerk	3.00	0.802%	\$ 2,650		\$ 2,650		\$ 2,650
1000-General Fund-103010 City Manager	5.00	1.336%	\$ 4,416		\$ 4,416		\$ 4,416
1000-General Fund-110010 Director of Finance	2.00	0.535%	\$ 1,767		\$ 1,767	\$ 306	\$ 2,072
1000-General Fund-111010 Finance	6.00	1.604%	\$ 5,300		\$ 5,300	\$ 917	\$ 6,216
1000-General Fund-112010 Customer Services	9.00	2.406%	\$ 7,950		\$ 7,950	\$ 1,375	\$ 9,325
1000-General Fund-113010 Information Technology Service	6.00	1.604%	\$ 5,300		\$ 5,300	\$ 917	\$ 6,216
1000-General Fund-120010 Human Resources Director	2.00	0.535%	\$ 1,767		\$ 1,767	\$ 306	\$ 2,072
1000-General Fund-121010 Human Resources	4.00	1.069%	\$ 3,533		\$ 3,533	\$ 611	\$ 4,144
1000-General Fund-122010 Risk Management	1.00	0.267%	\$ 883		\$ 883	\$ 153	\$ 1,036
1000-General Fund-415010 Facilities Maintenance	4.00	1.069%	\$ 3,533		\$ 3,533	\$ 611	\$ 4,144
1000-General Fund-400060 Public Works Director	3.00	0.802%	\$ 2,650		\$ 2,650	\$ 458	\$ 3,108
1000-General Fund-200020 Community Services Director	4.50	1.203%	\$ 3,975		\$ 3,975	\$ 688	\$ 4,662
1000-General Fund-201020 Recreation	0.50	0.134%	\$ 442		\$ 442	\$ 76	\$ 518
1000-General Fund-202020 Lake Operations	6.00	1.604%	\$ 5,300		\$ 5,300	\$ 917	\$ 6,216
1000-General Fund-203020 Aquatics	4.00	1.069%	\$ 3,533		\$ 3,533	\$ 611	\$ 4,144
1000-General Fund-204020 Performing Arts Center	4.50	1.203%	\$ 3,975		\$ 3,975	\$ 688	\$ 4,662
1000-General Fund-205020 Old Poway Park	2.75	0.735%	\$ 2,429		\$ 2,429	\$ 420	\$ 2,849
1000-General Fund-207020 Interpretive Services	1.50	0.401%	\$ 1,325		\$ 1,325	\$ 229	\$ 1,554
1000-General Fund-208020 Community Park	5.00	1.336%	\$ 4,416		\$ 4,416	\$ 764	\$ 5,180
1000-General Fund-300030 Development Services Director	6.00	1.604%	\$ 5,300		\$ 5,300	\$ 917	\$ 6,216
1000-General Fund-301030 Planning	8.00	2.138%	\$ 7,066		\$ 7,066	\$ 1,222	\$ 8,289
1000-General Fund-304030 Capital Improv. Projects Engin.	4.00	1.069%	\$ 3,533		\$ 3,533	\$ 611	\$ 4,144
1000-General Fund-305030 Land Development Engineering	5.00	1.336%	\$ 4,416		\$ 4,416	\$ 764	\$ 5,180
1000-General Fund-306030 Engineering Inspection	3.00	0.802%	\$ 2,650		\$ 2,650	\$ 458	\$ 3,108
1000-General Fund-414040 Park, Trail & Landscape Mainte	15.00	4.009%	\$ 13,249		\$ 13,249	\$ 2,292	\$ 15,541
1000-General Fund-500050 Fire Administration	4.00	1.069%	\$ 3,533		\$ 3,533	\$ 611	\$ 4,144
1000-General Fund-501050 Fire Suppression	52.00	13.899%	\$ 45,931		\$ 45,931	\$ 7,945	\$ 53,876
1000-General Fund-502050 Fire Prevention	3.00	0.802%	\$ 2,650		\$ 2,650	\$ 458	\$ 3,108
2110-Gasoline Taxes	0.45	0.120%	\$ 397		\$ 397	\$ 69	\$ 466
2310-Drainage- Current	0.30	0.080%	\$ 265		\$ 265	\$ 46	\$ 311
2600-Assessment District LMD Admin	0.05	0.013%	\$ 44		\$ 44	\$ 8	\$ 52
5100-Water Enterprise	192.50	51.453%	\$ 170,031		\$ 170,031	\$ 29,413	\$ 199,444
5200-Sewer Enterprise	1.58	0.421%	\$ 1,391		\$ 1,391	\$ 241	\$ 1,632
6110-Internal Svc-Capt'l Replacemnt	3.00	0.802%	\$ 2,650		\$ 2,650	\$ 458	\$ 3,108
<b>Total</b>	<b>374.13</b>	<b>100.000%</b>	<b>\$ 330,457</b>	<b>\$ -</b>	<b>\$ 330,457</b>	<b>\$ 55,560</b>	<b>\$ 386,017</b>

**Allocation Basis:**

**# of FTE**

**Source of Allocation:**

**Employee Report**

**1000-General Fund-103010 City Manager**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Legislative Support</b>							
1000-General Fund-100010 City Council	27.00	17.881%	\$ 103,405		\$ 103,405		\$ 103,405
1000-General Fund-101010 City Clerk	2.00	1.325%	\$ 7,660		\$ 7,660		\$ 7,660
1000-General Fund-103010 City Manager	4.00	2.649%	\$ 15,319		\$ 15,319		\$ 15,319
1000-General Fund-110010 Director of Finance	5.00	3.311%	\$ 19,149		\$ 19,149	\$ 4,120	\$ 23,269
1000-General Fund-111010 Finance	1.00	0.662%	\$ 3,830		\$ 3,830	\$ 824	\$ 4,654
1000-General Fund-113010 Information Technology Service	3.00	1.987%	\$ 11,489		\$ 11,489	\$ 2,472	\$ 13,961
1000-General Fund-120010 Human Resources Director	1.00	0.662%	\$ 3,830		\$ 3,830	\$ 824	\$ 4,654
1000-General Fund-121010 Human Resources	1.00	0.662%	\$ 3,830		\$ 3,830	\$ 824	\$ 4,654
1000-General Fund-400060 Public Works Director	8.00	5.298%	\$ 30,638		\$ 30,638	\$ 6,592	\$ 37,230
1000-General Fund-202020 Lake Operations	1.00	0.662%	\$ 3,830		\$ 3,830	\$ 824	\$ 4,654
1000-General Fund-203020 Aquatics	3.00	1.987%	\$ 11,489		\$ 11,489	\$ 2,472	\$ 13,961
1000-General Fund-204020 Performing Arts Center	2.00	1.325%	\$ 7,660		\$ 7,660	\$ 1,648	\$ 9,308
1000-General Fund-205020 Old Poway Park	1.00	0.662%	\$ 3,830		\$ 3,830	\$ 824	\$ 4,654
1000-General Fund-208020 Community Park	2.00	1.325%	\$ 7,660		\$ 7,660	\$ 1,648	\$ 9,308
1000-General Fund-300030 Development Services Director	18.00	11.921%	\$ 68,936		\$ 68,936	\$ 14,832	\$ 83,768
1000-General Fund-301030 Planning	1.00	0.662%	\$ 3,830		\$ 3,830	\$ 824	\$ 4,654
1000-General Fund-307040 Traffic Engineering	1.00	0.662%	\$ 3,830		\$ 3,830	\$ 824	\$ 4,654
1000-General Fund-308040 Storm Water Program	1.00	0.662%	\$ 3,830		\$ 3,830	\$ 824	\$ 4,654
1000-General Fund-414040 Park, Trail & Landscape Mainte	3.00	1.987%	\$ 11,489		\$ 11,489	\$ 2,472	\$ 13,961
1000-General Fund-500050 Fire Administration	7.00	4.636%	\$ 26,809		\$ 26,809	\$ 5,768	\$ 32,576
1000-General Fund-501050 Fire Suppression	1.00	0.662%	\$ 3,830		\$ 3,830	\$ 824	\$ 4,654
2120-Road Repair & Account Act 2017	11.00	7.285%	\$ 42,128		\$ 42,128	\$ 9,064	\$ 51,192
2410-Comm. Development Block Grants	2.00	1.325%	\$ 7,660		\$ 7,660	\$ 1,648	\$ 9,308
2600-Assessment District LMD Admin	16.00	10.596%	\$ 61,277		\$ 61,277	\$ 13,184	\$ 74,460
2900-Poway Housing Authority	3.00	1.987%	\$ 11,489		\$ 11,489	\$ 2,472	\$ 13,961
4110-Capital Proj Fd-Park Improvmnt	7.00	4.636%	\$ 26,809		\$ 26,809	\$ 5,768	\$ 32,576
5100-Water Enterprise	11.00	7.285%	\$ 42,128		\$ 42,128	\$ 9,064	\$ 51,192
5200-Sewer Enterprise	1.00	0.662%	\$ 3,830		\$ 3,830	\$ 824	\$ 4,654
6110-Internal Svc-Capt'l Replacemnt	7.00	4.636%	\$ 26,809		\$ 26,809	\$ 5,768	\$ 32,576
<b>Total</b>	<b>151.00</b>	<b>100.000%</b>	<b>\$ 578,300</b>	<b>\$ -</b>	<b>\$ 578,300</b>	<b>\$ 97,230</b>	<b>\$ 675,530</b>

**Allocation Basis:**

**# of Agenda Items**

**Source of Allocation:**

**Agenda**

**ALLOCATION SUMMARY**

<b>1000-General Fund-103010 City Manager</b>	<b>Administrative Support</b>	<b>Managerial Support</b>	<b>Legislative Support</b>	<b>Total</b>
1000-General Fund-100010 City Council	\$ 298	\$ 2,208	\$ 103,405	\$ 105,910
1000-General Fund-101010 City Clerk	\$ 732	\$ 2,650	\$ 7,660	\$ 11,042
1000-General Fund-102010 City Attorney	\$ 38	\$ -	\$ -	\$ 38
1000-General Fund-103010 City Manager	\$ 1,433	\$ 4,416	\$ 15,319	\$ 21,168
1000-General Fund-110010 Director of Finance	\$ 762	\$ 2,072	\$ 23,269	\$ 26,103
1000-General Fund-111010 Finance	\$ 1,276	\$ 6,216	\$ 4,654	\$ 12,146
1000-General Fund-112010 Customer Services	\$ 1,854	\$ 9,325	\$ -	\$ 11,178
1000-General Fund-113010 Information Technology Service	\$ 2,413	\$ 6,216	\$ 13,961	\$ 22,591
1000-General Fund-120010 Human Resources Director	\$ 562	\$ 2,072	\$ 4,654	\$ 7,288
1000-General Fund-121010 Human Resources	\$ 972	\$ 4,144	\$ 4,654	\$ 9,770
1000-General Fund-122010 Risk Management	\$ 189	\$ 1,036	\$ -	\$ 1,225
1000-General Fund-415010 Facilities Maintenance	\$ 3,119	\$ 4,144	\$ -	\$ 7,264
1000-General Fund-114010 Support Services-GF	\$ 1,158	\$ -	\$ -	\$ 1,158
1000-General Fund-400060 Public Works Director	\$ 1,261	\$ 3,108	\$ 37,230	\$ 41,599
1000-General Fund-104030 Economic Development	\$ 69	\$ -	\$ -	\$ 69
1000-General Fund-200020 Community Services Director	\$ 1,436	\$ 4,662	\$ -	\$ 6,098
1000-General Fund-201020 Recreation	\$ 276	\$ 518	\$ -	\$ 795
1000-General Fund-202020 Lake Operations	\$ 1,947	\$ 6,216	\$ 4,654	\$ 12,818
1000-General Fund-203020 Aquatics	\$ 1,863	\$ 4,144	\$ 13,961	\$ 19,968
1000-General Fund-204020 Performing Arts Center	\$ 1,969	\$ 4,662	\$ 9,308	\$ 15,939
1000-General Fund-205020 Old Poway Park	\$ 1,213	\$ 2,849	\$ 4,654	\$ 8,716
1000-General Fund-206020 Library	\$ 211	\$ -	\$ -	\$ 211
1000-General Fund-207020 Interpretive Services	\$ 280	\$ 1,554	\$ -	\$ 1,834
1000-General Fund-208020 Community Park	\$ 3,275	\$ 5,180	\$ 9,308	\$ 17,763
1000-General Fund-300030 Development Services Director	\$ 1,340	\$ 6,216	\$ 83,768	\$ 91,325
1000-General Fund-301030 Planning	\$ 2,048	\$ 8,289	\$ 4,654	\$ 14,990
1000-General Fund-303030 Building and Safety Inspection	\$ 12	\$ -	\$ -	\$ 12
1000-General Fund-304030 Capital Improv. Projects Engin.	\$ 1,331	\$ 4,144	\$ -	\$ 5,476
1000-General Fund-305030 Land Development Engineering	\$ 1,037	\$ 5,180	\$ -	\$ 6,217
1000-General Fund-306030 Engineering Inspection	\$ 377	\$ 3,108	\$ -	\$ 3,486

**ALLOCATION SUMMARY**

<b>1000-General Fund-103010 City Manager</b>	<b>Administrative Support</b>	<b>Managerial Support</b>	<b>Legislative Support</b>	<b>Total</b>
1000-General Fund-307040 Traffic Engineering	\$ 477	\$ -	\$ 4,654	\$ 5,131
1000-General Fund-308040 Storm Water Program	\$ 3,296	\$ -	\$ 4,654	\$ 7,949
1000-General Fund-414040 Park, Trail & Landscape Mainte	\$ 5,395	\$ 15,541	\$ 13,961	\$ 34,897
1000-General Fund-500050 Fire Administration	\$ 1,235	\$ 4,144	\$ 32,576	\$ 37,956
1000-General Fund-501050 Fire Suppression	\$ 19,254	\$ 53,876	\$ 4,654	\$ 77,784
1000-General Fund-502050 Fire Prevention	\$ 799	\$ 3,108	\$ -	\$ 3,907
1000-General Fund-503050 Paramedics	\$ 470	\$ -	\$ -	\$ 470
1000-General Fund-504050 Law Enforcement	\$ 23,497	\$ -	\$ -	\$ 23,497
1000-General Fund	\$ 4	\$ -	\$ -	\$ 4
1040-Pension Stabilization	\$ 2,819	\$ -	\$ -	\$ 2,819
1060-City Capital Improvement Fund	\$ 7,879	\$ -	\$ -	\$ 7,879
2110-Gasoline Taxes	\$ 285	\$ 466	\$ -	\$ 751
2120-Road Repair & Account Act 2017	\$ 1,881	\$ -	\$ 51,192	\$ 53,072
2220-Street Development- AB1600	\$ 800	\$ -	\$ -	\$ 800
2230-Proposition A (Transnet 70%)	\$ 151	\$ -	\$ -	\$ 151
2240-Proposition A (Transnet 30%)	\$ 23	\$ -	\$ -	\$ 23
2260-Regional Arterials Traffic Mit	\$ 727	\$ -	\$ -	\$ 727
2310-Drainage- Current	\$ 146	\$ 311	\$ -	\$ 457
2320-Drainage- AB1600	\$ 1,599	\$ -	\$ -	\$ 1,599
2410-Comm. Development Block Grants	\$ 13	\$ -	\$ 9,308	\$ 9,321
2430-Transportation Development Act	\$ 0	\$ -	\$ -	\$ 0
2450-Recycling Grants	\$ 11	\$ -	\$ -	\$ 11
2500-Household Hazardous Wste AB939	\$ 18	\$ -	\$ -	\$ 18
2530-Federal Grants	\$ 1,546	\$ -	\$ -	\$ 1,546
2570-Used Oil Grant Fund	\$ 1	\$ -	\$ -	\$ 1
2590-Assessment District LMD 19-01	\$ 106	\$ -	\$ -	\$ 106
2580-Fire Protection Impact Fees	\$ 19	\$ -	\$ -	\$ 19
2600-Assessment District LMD Admin	\$ 629	\$ 52	\$ 74,460	\$ 75,142
2610-Assessment District LMD 83-01A	\$ 21	\$ -	\$ -	\$ 21
2620-Assessment District LMD 83-01B	\$ 3	\$ -	\$ -	\$ 3

**ALLOCATION SUMMARY**

<b>1000-General Fund-103010 City Manager</b>	<b>Administrative Support</b>	<b>Managerial Support</b>	<b>Legislative Support</b>	<b>Total</b>
2630-Assessment District LMD 83-01C	\$ 1	\$ -	\$ -	\$ 1
2710-Assessment District LMD 86-01A	\$ 23	\$ -	\$ -	\$ 23
2740-Assessment District LMD 86-02A	\$ 2	\$ -	\$ -	\$ 2
2750-Assessment District LMD 86-02B	\$ 5	\$ -	\$ -	\$ 5
2760-Assessment District LMD 86-03A	\$ 3	\$ -	\$ -	\$ 3
2770-Assessment District LMD 86-03B	\$ 3	\$ -	\$ -	\$ 3
2780-Assessment District LMD 87-01	\$ 3	\$ -	\$ -	\$ 3
2790-Assessment District Lighting	\$ 109	\$ -	\$ -	\$ 109
2860-Public Educ & Gov't Prog	\$ 85	\$ -	\$ -	\$ 85
2900-Poway Housing Authority	\$ 10	\$ -	\$ 13,961	\$ 13,971
4110-Capital Proj Fd-Park Improvmnt	\$ 1,455	\$ -	\$ 32,576	\$ 34,031
5100-Water Enterprise	\$ 257,018	\$ 199,444	\$ 51,192	\$ 507,654
5110-Water Connection Fees	\$ 6,619	\$ -	\$ -	\$ 6,619
5200-Sewer Enterprise	\$ 2,065	\$ 1,632	\$ 4,654	\$ 8,350
5210-Land Dev Fnd 5210 Sewer Connec	\$ 3,528	\$ -	\$ -	\$ 3,528
6110-Internal Svc-Capt'l Replacemnt	\$ 4,475	\$ 3,108	\$ 32,576	\$ 40,160
6170-Capital Replacement-Building	\$ 2,759	\$ -	\$ -	\$ 2,759
<b>Total</b>	<b>\$ 386,017</b>	<b>\$ 386,017</b>	<b>\$ 675,530</b>	<b>\$1,447,563</b>

## 5 DIRECTOR OF FINANCE

The Director is responsible for oversight of the entire Finance Department and its staff. Director of Finance's costs are allocated to Receiving Departments as follows:

- **Internal Service Operations** – represents costs associated with overseeing the Finance department. These costs have been allocated directly to all Finance divisions, including IT.

The chart on the following page illustrates the functions and measures used to allocate Director of Finance costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



**COSTS TO BE ALLOCATED**

1000-General Fund-110010 Director of Finance	First Allocation	Second Allocation	Total
<b>Functional Expenditures</b>	\$ 733,848		\$ 733,848
<b>Total Disallowed Costs</b>	\$ -		\$ -
<b>Incoming Costs</b>			
1000-General Fund-100010 City Council	\$ 7,285	\$ 8,825	\$ 16,110
1000-General Fund-101010 City Clerk	\$ 32,525	\$ 8,269	\$ 40,794
1000-General Fund-102010 City Attorney	\$ 7,353	\$ 69	\$ 7,422
1000-General Fund-103010 City Manager	\$ 21,567	\$ 4,536	\$ 26,103
1000-General Fund-111010 Finance		\$ 25,754	\$ 25,754
1000-General Fund-113010 Information Technology Service		\$ 14,875	\$ 14,875
1000-General Fund-121010 Human Resources		\$ 10,027	\$ 10,027
1000-General Fund-122010 Risk Management		\$ 12,100	\$ 12,100
1000-General Fund-415010 Facilities Maintenance		\$ 14,043	\$ 14,043
1000-General Fund-114010 Support Services-GF		\$ 17,931	\$ 17,931
<b>Total Incoming Costs</b>	\$ 68,730	\$ 116,429	\$ 185,159
<b>Total Cost Adjustments</b>	\$ -		\$ -
<b>Total Costs to be Allocated</b>	\$ 802,578	\$ 116,429	\$ 919,007

**1000-General Fund-110010 Director of Finance**

**EXPENSE DETAIL**

Expense Type	Expense (\$)	Internal Service Operations
<b>Personnel</b>		
Salaries & Wages	\$ 325,651	\$ 325,651
Fringe Benefits	\$ 93,367	\$ 93,367
<b>Subtotal Personnel Cost</b>	<b>\$ 419,018</b>	<b>\$ 419,018</b>
<b>Operating Services &amp; Supplies</b>		
Employee Productivity	\$ 11,300	\$ 11,300
Contract Services	\$ 142,900	\$ 142,900
Transportation & Communication	\$ 4,302	\$ 4,302
Service Repairs & Maint. Materials Support	\$ 126,550	\$ 126,550
Debt Transfer / Equipment Rental / Other	\$ 29,778	\$ 29,778
<b>Subtotal Operating Cost</b>	<b>\$ 314,830</b>	<b>\$ 314,830</b>
<b>FUNCTIONAL EXPENDITURES</b>	<b>\$ 733,848.00</b>	<b>\$ 733,848.00</b>
<b>Disallowed Costs</b>		
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>		
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 733,848.00</b>	<b>\$ 733,848.00</b>
<b>First Allocation</b>		
Incoming - All Others	\$ 68,730	\$ 68,730
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 802,578.28</b>	<b>\$ 802,578.28</b>
<b>Second Allocation</b>		
Incoming - All Others	\$ 116,429	\$ 116,429
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 116,429.06</b>	<b>\$ 116,429.06</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 919,007</b>	<b>\$ 919,007</b>

**1000-General Fund-110010 Director of Finance**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Internal Service Operations</b>							
1000-General Fund-111010 Finance	0.45	45.000%	\$ 361,160		\$ 361,160	\$ 52,393	\$413,553
1000-General Fund-112010 Customer Services	0.45	45.000%	\$ 361,160		\$ 361,160	\$ 52,393	\$413,553
1000-General Fund-113010 Information Technology Service	0.10	10.000%	\$ 80,258		\$ 80,258	\$ 11,643	\$ 91,901
<b>Total</b>	<b>1.00</b>	<b>100.000%</b>	<b>\$ 802,578</b>	<b>\$ -</b>	<b>\$ 802,578</b>	<b>\$ 116,429</b>	<b>\$919,007</b>

**Allocation Basis:**

Direct to All Finance Divisions (Includes IT)

**Source of Allocation:**

Finance Director

**ALLOCATION SUMMARY**

<b>1000-General Fund-110010 Director of Finance</b>	<b>Internal Service Operations</b>	<b>Total</b>
1000-General Fund-111010 Finance	\$ 413,553	\$413,553
1000-General Fund-112010 Customer Services	\$ 413,553	\$413,553
1000-General Fund-113010 Information Technology Service	\$ 91,901	\$ 91,901
<b>Total</b>	<b>\$ 919,007</b>	<b>\$919,007</b>

## 6 FINANCE

The Finance Division is responsible for the management of the City's payroll administration, accounts payable processing, investments, and debt obligations. The Finance Division is also responsible for the City's annual audit. Finance costs are allocated to Receiving Departments as follows:

- **Budgeting** – represents costs associated with development and oversight of the City's annual budget. These costs are allocated based on personnel costs per division.
- **Investments** – represents costs associated with managing the City's investments and reporting the City's investment portfolio status to Council. These costs have been allocated based on the dollar value of the FY23 ending cash balance per department.<sup>4</sup>
- **Payroll** – represents costs associated with overseeing and administering payroll for all City employees. These costs have been allocated based on the number of full-time employees (FTEs) per division.
- **Accounts Payable** – represents costs associated with processing payments for City obligations. These costs have been allocated based on the number of accounts payable transactions per department.<sup>5</sup>
- **Debt Administration – Water** – represents the costs associated with overseeing all debt directly related to the Water utility, including ensuring timely payments and the fulfillment of all debt covenants. These costs are allocated directly to Water.
- **Debt Administration – Pension** – represents the costs associated managing the City's pension-related debt. These costs are allocated based on the number of full-time equivalents (FTE).
- **General Ledger** – represents the costs associated with creating journal entries, correcting errors, and otherwise maintaining the City's financial records housed in the general ledger. These costs are allocated based on modified budgeted expenditures.<sup>6,7</sup>

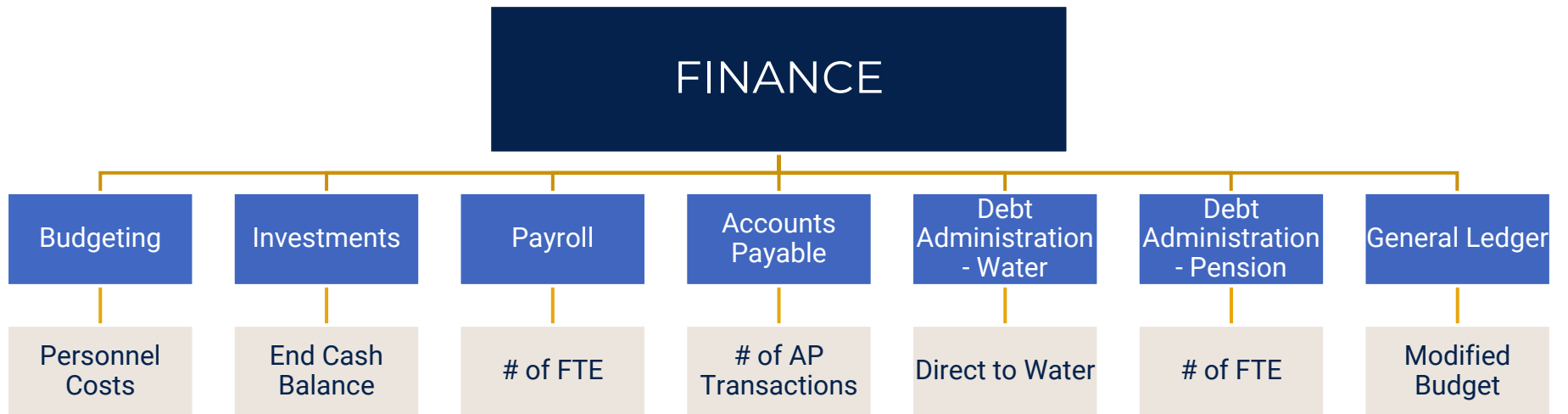
The chart on the following page illustrates the functions and measures used to allocate Finance costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

<sup>4</sup> Because of the complexity of managing monies related to the RDA Successor Agency, these funds were weighted at 5x.

<sup>5</sup> Due to the time needed to process accounts payable associated with the Sewer Enterprise and the RDA Successor Agency, these funds were weighted at 1.5x and 5x, respectively.

<sup>6</sup> Large one-time expenditures (debt payments, etc.) have been removed from the budget metric.

<sup>7</sup> The following funds were weighted at 1.10: Road Repair & Account Act 2017, Proposition A (Transnet 70%), Proposition A (Transnet 30%), Comm. Development Block Grants, Transportation Development Act, Recycling Grants, Housing Hazardous Waste AB939, Used Oil Grant Fund, and Fire Protection Impact Fees. The Internal Service – Capital Replacement and Capital Replacement – Building funds were weighted at 0.75. Sewer was weighted at 1.25.



**COSTS TO BE ALLOCATED**

1000-General Fund-111010 Finance	First Allocation	Second Allocation	Total
<b>Functional Expenditures</b>	\$ 1,024,374		\$ 1,024,374
<b>Total Disallowed Costs</b>	\$ -		\$ -
<b>Incoming Costs</b>			
1000-General Fund-100010 City Council	\$ 1,457	\$ 1,765	\$ 3,222
1000-General Fund-101010 City Clerk	\$ 14,372	\$ 3,594	\$ 17,966
1000-General Fund-102010 City Attorney	\$ 1,471	\$ 14	\$ 1,484
1000-General Fund-103010 City Manager	\$ 10,220	\$ 1,926	\$ 12,146
1000-General Fund-110010 Director of Finance	\$ 361,160	\$ 52,393	\$ 413,553
1000-General Fund-111010 Finance		\$ 19,386	\$ 19,386
1000-General Fund-112010 Customer Services		\$ 3,757	\$ 3,757
1000-General Fund-113010 Information Technology Service		\$ 76,628	\$ 76,628
1000-General Fund-121010 Human Resources		\$ 30,081	\$ 30,081
1000-General Fund-122010 Risk Management		\$ 339,826	\$ 339,826
1000-General Fund-415010 Facilities Maintenance		\$ 42,129	\$ 42,129
1000-General Fund-114010 Support Services-GF		\$ 53,793	\$ 53,793
<b>Total Incoming Costs</b>	\$ 388,680	\$ 625,290	\$ 1,013,970
<b>Total Cost Adjustments</b>	\$ -		\$ -
<b>Total Costs to be Allocated</b>	\$ 1,413,054	\$ 625,290	\$ 2,038,344

**1000-General Fund-111010 Finance**

**EXPENSE DETAIL**

Expense Type	Expense (\$)	Budgeting	Investments	Payroll	Accounts Payable	Debt Administration - Water	Debt Administration - Pension	General Ledger
<b>Personnel</b>								
Salaries & Wages	\$ 621,275	\$ 36,241	\$ 31,064	\$ 217,446	\$ 113,900	\$ 18,121	\$ 18,121	\$ 186,383
Fringe Benefits	\$ 201,719	\$ 11,767	\$ 10,086	\$ 70,602	\$ 36,982	\$ 5,883	\$ 5,883	\$ 60,516
<b>Subtotal Personnel Cost</b>	<b>\$ 822,994</b>	<b>\$ 48,008</b>	<b>\$ 41,150</b>	<b>\$ 288,048</b>	<b>\$ 150,882</b>	<b>\$ 24,004</b>	<b>\$ 24,004</b>	<b>\$ 246,898</b>
<b>Operating Services &amp; Supplies</b>								
Employee Productivity	\$ 8,390	\$ 489	\$ 420	\$ 2,937	\$ 1,538	\$ 245	\$ 245	\$ 2,517
Contract Services	\$ 113,100	\$ 6,598	\$ 5,655	\$ 39,585	\$ 20,735	\$ 3,299	\$ 3,299	\$ 33,930
Transportation & Communication	\$ 3,440	\$ 201	\$ 172	\$ 1,204	\$ 631	\$ 100	\$ 100	\$ 1,032
Service Repairs & Maint. Materials Support	\$ 69,135	\$ 4,033	\$ 3,457	\$ 24,197	\$ 12,675	\$ 2,016	\$ 2,016	\$ 20,741
Debt Transfer / Equipment Rental / Other	\$ 7,315	\$ 427	\$ 366	\$ 2,560	\$ 1,341	\$ 213	\$ 213	\$ 2,195
<b>Subtotal Operating Cost</b>	<b>\$ 201,380</b>	<b>\$ 11,747</b>	<b>\$ 10,069</b>	<b>\$ 70,483</b>	<b>\$ 36,920</b>	<b>\$ 5,874</b>	<b>\$ 5,874</b>	<b>\$ 60,414</b>
<b>FUNCTIONAL EXPENDITURES</b>	<b>\$ 1,024,374.08</b>	<b>\$ 59,755.15</b>	<b>\$ 51,218.70</b>	<b>\$ 358,530.93</b>	<b>\$ 187,801.91</b>	<b>\$ 29,877.58</b>	<b>\$ 29,877.58</b>	<b>\$ 307,312.22</b>
<b>Disallowed Costs</b>								
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>								
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 1,024,374.08</b>	<b>\$ 59,755.15</b>	<b>\$ 51,218.70</b>	<b>\$ 358,530.93</b>	<b>\$ 187,801.91</b>	<b>\$ 29,877.58</b>	<b>\$ 29,877.58</b>	<b>\$ 307,312.22</b>
<b>First Allocation</b>								
Incoming - All Others	\$ 388,680	\$ 22,673	\$ 19,434	\$ 136,038	\$ 71,258	\$ 11,336	\$ 11,336	\$ 116,604
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 1,413,053.80</b>	<b>\$ 82,428.14</b>	<b>\$ 70,652.69</b>	<b>\$ 494,568.83</b>	<b>\$ 259,059.86</b>	<b>\$ 41,214.07</b>	<b>\$ 41,214.07</b>	<b>\$ 423,916.14</b>
<b>Second Allocation</b>								
Incoming - All Others	\$ 625,290	\$ 36,475	\$ 31,264	\$ 218,851	\$ 114,636	\$ 18,238	\$ 18,238	\$ 187,587
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 625,289.81</b>	<b>\$ 36,475.24</b>	<b>\$ 31,264.49</b>	<b>\$ 218,851.43</b>	<b>\$ 114,636.47</b>	<b>\$ 18,237.62</b>	<b>\$ 18,237.62</b>	<b>\$ 187,586.94</b>
<b>TOTAL ALLOCATED</b>	<b>\$2,038,344</b>	<b>\$ 118,903</b>	<b>\$ 101,917</b>	<b>\$ 713,420</b>	<b>\$ 373,696</b>	<b>\$ 59,452</b>	<b>\$ 59,452</b>	<b>\$ 611,503</b>

1000-General Fund-111010 Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Budgeting</b>							
1000-General Fund-100010 City Council	214,323.00	0.498%	\$ 410		\$ 410		\$ 410
1000-General Fund-101010 City Clerk	482,963.00	1.121%	\$ 924		\$ 924		\$ 924
1000-General Fund-103010 City Manager	1,168,169.25	2.712%	\$ 2,236		\$ 2,236		\$ 2,236
1000-General Fund-110010 Director of Finance	430,318.00	0.999%	\$ 824		\$ 824		\$ 824
1000-General Fund-111010 Finance	885,384.08	2.056%	\$ 1,694		\$ 1,694		\$ 1,694
1000-General Fund-112010 Customer Services	1,056,569.00	2.453%	\$ 2,022		\$ 2,022	\$ 966	\$ 2,988
1000-General Fund-113010 Information Technology Service	1,060,466.00	2.462%	\$ 2,029		\$ 2,029	\$ 970	\$ 2,999
1000-General Fund-120010 Human Resources Director	417,832.00	0.970%	\$ 800		\$ 800	\$ 382	\$ 1,182
1000-General Fund-121010 Human Resources	586,854.00	1.363%	\$ 1,123		\$ 1,123	\$ 537	\$ 1,660
1000-General Fund-122010 Risk Management	141,869.00	0.329%	\$ 272		\$ 272	\$ 130	\$ 401
1000-General Fund-415010 Facilities Maintenance	366,295.00	0.850%	\$ 701		\$ 701	\$ 335	\$ 1,036
1000-General Fund-400060 Public Works Director	594,976.00	1.381%	\$ 1,139		\$ 1,139	\$ 544	\$ 1,683
1000-General Fund-104030 Economic Development	500.00	0.001%	\$ 1		\$ 1	\$ 0	\$ 1
1000-General Fund-200020 Community Services Director	660,826.00	1.534%	\$ 1,265		\$ 1,265	\$ 604	\$ 1,869
1000-General Fund-201020 Recreation	110,076.00	0.256%	\$ 211		\$ 211	\$ 101	\$ 311
1000-General Fund-202020 Lake Operations	895,525.00	2.080%	\$ 1,714		\$ 1,714	\$ 819	\$ 2,533
1000-General Fund-203020 Aquatics	738,793.00	1.715%	\$ 1,414		\$ 1,414	\$ 676	\$ 2,089
1000-General Fund-204020 Performing Arts Center	791,890.00	1.839%	\$ 1,515		\$ 1,515	\$ 724	\$ 2,240
1000-General Fund-205020 Old Poway Park	444,585.00	1.032%	\$ 851		\$ 851	\$ 407	\$ 1,257
1000-General Fund-207020 Interpretive Services	149,276.00	0.347%	\$ 286		\$ 286	\$ 136	\$ 422
1000-General Fund-208020 Community Park	790,669.00	1.836%	\$ 1,513		\$ 1,513	\$ 723	\$ 2,236
1000-General Fund-300030 Development Services Director	862,194.00	2.002%	\$ 1,650		\$ 1,650	\$ 788	\$ 2,438
1000-General Fund-301030 Planning	1,189,276.00	2.761%	\$ 2,276		\$ 2,276	\$ 1,087	\$ 3,363
1000-General Fund-304030 Capital Improv. Projects Engin.	933,351.00	2.167%	\$ 1,786		\$ 1,786	\$ 853	\$ 2,640
1000-General Fund-305030 Land Development Engineering	691,047.00	1.604%	\$ 1,322		\$ 1,322	\$ 632	\$ 1,954
1000-General Fund-306030 Engineering Inspection	273,189.00	0.634%	\$ 523		\$ 523	\$ 250	\$ 773
1000-General Fund-307040 Traffic Engineering	49,169.00	0.114%	\$ 94		\$ 94	\$ 45	\$ 139
1000-General Fund-414040 Park, Trail & Landscape Mainte	1,590,313.00	3.692%	\$ 3,043		\$ 3,043	\$ 1,454	\$ 4,498
1000-General Fund-500050 Fire Administration	806,512.00	1.872%	\$ 1,543		\$ 1,543	\$ 737	\$ 2,281
1000-General Fund-501050 Fire Suppression	12,151,656.00	28.213%	\$ 23,255		\$ 23,255	\$ 11,111	\$ 34,367
1000-General Fund-502050 Fire Prevention	449,094.00	1.043%	\$ 859		\$ 859	\$ 411	\$ 1,270
1000-General Fund-503050 Paramedics	250.00	0.001%	\$ 0		\$ 0	\$ 0	\$ 1
1040-Pension Stabilization	1,937,946.09	4.499%	\$ 3,709		\$ 3,709	\$ 1,772	\$ 5,481
2110-Gasoline Taxes	963,221.26	2.236%	\$ 1,843		\$ 1,843	\$ 881	\$ 2,724
2310-Drainage- Current	769,571.04	1.787%	\$ 1,473		\$ 1,473	\$ 704	\$ 2,176
2600-Assessment District LMD Admin	142,272.00	0.330%	\$ 272		\$ 272	\$ 130	\$ 402
2790-Assessment District Lighting	98,840.00	0.229%	\$ 189		\$ 189	\$ 90	\$ 280
5100-Water Enterprise	6,659,052.53	15.460%	\$ 12,744		\$ 12,744	\$ 6,089	\$ 18,833
5200-Sewer Enterprise	1,108,021.26	2.573%	\$ 2,120		\$ 2,120	\$ 1,013	\$ 3,134
6110-Internal Svc-Capt'l Replacemnt	408,218.83	0.948%	\$ 781		\$ 781	\$ 373	\$ 1,154
<b>Total</b>	<b>43,071,579.34</b>	<b>100.000%</b>	<b>\$ 82,428</b>	<b>\$ -</b>	<b>\$ 82,428</b>	<b>\$ 36,475</b>	<b>\$118,903</b>

Allocation Basis:

Personnel Costs

Source of Allocation:

Personnel Costs Report

1000-General Fund-111010 Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Investments</b>							
1000-General Fund-100010 City Council	654,499.95	0.268%	\$ 189		\$ 189		\$ 189
1000-General Fund-101010 City Clerk	1,158,832.26	0.475%	\$ 335		\$ 335		\$ 335
1000-General Fund-102010 City Attorney	46,618.73	0.019%	\$ 13		\$ 13		\$ 13
1000-General Fund-103010 City Manager	2,129,116.26	0.872%	\$ 616		\$ 616		\$ 616
1000-General Fund-110010 Director of Finance	760,659.83	0.312%	\$ 220		\$ 220		\$ 220
1000-General Fund-111010 Finance	1,844,301.44	0.755%	\$ 534		\$ 534		\$ 534
1000-General Fund-112010 Customer Services	2,570,681.28	1.053%	\$ 744		\$ 744	\$ 338	\$ 1,082
1000-General Fund-113010 Information Technology Service	2,834,767.55	1.161%	\$ 820		\$ 820	\$ 373	\$ 1,193
1000-General Fund-120010 Human Resources Director	851,143.77	0.349%	\$ 246		\$ 246	\$ 112	\$ 358
1000-General Fund-121010 Human Resources	1,400,956.12	0.574%	\$ 405		\$ 405	\$ 184	\$ 590
1000-General Fund-122010 Risk Management	285,630.56	0.117%	\$ 83		\$ 83	\$ 38	\$ 120
1000-General Fund-415010 Facilities Maintenance	4,208,024.46	1.723%	\$ 1,218		\$ 1,218	\$ 554	\$ 1,771
1000-General Fund-114010 Support Services-GF	1,979,029.15	0.811%	\$ 573		\$ 573	\$ 260	\$ 833
1000-General Fund-400060 Public Works Director	1,518,910.85	0.622%	\$ 440		\$ 440	\$ 200	\$ 639
1000-General Fund-104030 Economic Development	101,232.21	0.041%	\$ 29		\$ 29	\$ 13	\$ 43
1000-General Fund-200020 Community Services Director	1,966,633.38	0.805%	\$ 569		\$ 569	\$ 259	\$ 828
1000-General Fund-201020 Recreation	322,491.54	0.132%	\$ 93		\$ 93	\$ 42	\$ 136
1000-General Fund-202020 Lake Operations	2,668,663.67	1.093%	\$ 772		\$ 772	\$ 351	\$ 1,123
1000-General Fund-203020 Aquatics	2,496,195.14	1.022%	\$ 722		\$ 722	\$ 328	\$ 1,051
1000-General Fund-204020 Performing Arts Center	2,517,317.89	1.031%	\$ 728		\$ 728	\$ 331	\$ 1,060
1000-General Fund-205020 Old Poway Park	1,679,104.85	0.688%	\$ 486		\$ 486	\$ 221	\$ 707
1000-General Fund-206020 Library	278,809.07	0.114%	\$ 81		\$ 81	\$ 37	\$ 117
1000-General Fund-207020 Interpretive Services	374,386.81	0.153%	\$ 108		\$ 108	\$ 49	\$ 158
1000-General Fund-208020 Community Park	3,862,310.77	1.582%	\$ 1,118		\$ 1,118	\$ 508	\$ 1,626
1000-General Fund-300030 Development Services Director	1,878,851.04	0.769%	\$ 544		\$ 544	\$ 247	\$ 791
1000-General Fund-301030 Planning	2,589,656.87	1.061%	\$ 749		\$ 749	\$ 341	\$ 1,090
1000-General Fund-303030 Building and Safety Inspection	10,590.45	0.004%	\$ 3		\$ 3	\$ 1	\$ 4
1000-General Fund-304030 Capital Improv.Projects Engin.	1,936,434.00	0.793%	\$ 560		\$ 560	\$ 255	\$ 815
1000-General Fund-305030 Land Development Engineering	1,461,205.38	0.598%	\$ 423		\$ 423	\$ 192	\$ 615
1000-General Fund-306030 Engineering Inspection	638,223.89	0.261%	\$ 185		\$ 185	\$ 84	\$ 269
1000-General Fund-307040 Traffic Engineering	517,191.70	0.212%	\$ 150		\$ 150	\$ 68	\$ 218
1000-General Fund-308040 Storm Water Program	4,647,330.70	1.903%	\$ 1,345		\$ 1,345	\$ 612	\$ 1,956
1000-General Fund-414040 Park, Trail & Landscape Mainte	7,497,179.55	3.071%	\$ 2,169		\$ 2,169	\$ 987	\$ 3,156
1000-General Fund-500050 Fire Administration	2,077,658.63	0.851%	\$ 601		\$ 601	\$ 273	\$ 875
1000-General Fund-501050 Fire Suppression	26,770,899.27	10.964%	\$ 7,747		\$ 7,747	\$ 3,523	\$ 11,270
1000-General Fund-502050 Fire Prevention	1,210,041.53	0.496%	\$ 350		\$ 350	\$ 159	\$ 509
1000-General Fund-503050 Paramedics	810,636.35	0.332%	\$ 235		\$ 235	\$ 107	\$ 341
1000-General Fund-504050 Law Enforcement	32,494,545.32	13.308%	\$ 9,403		\$ 9,403	\$ 4,276	\$ 13,679
1000-General Fund	2,351,913.14	0.963%	\$ 681		\$ 681	\$ 310	\$ 990
1000-General Fund	41,531.16	0.017%	\$ 12		\$ 12	\$ 5	\$ 17
1040-Pension Stabilization	1,299,651.00	0.532%	\$ 376		\$ 376	\$ 171	\$ 547
1060-City Capital Improvement Fund	6,537,944.99	2.678%	\$ 1,892		\$ 1,892	\$ 860	\$ 2,752
1100-Revenue Volatility	5,099,652.47	2.089%	\$ 1,476		\$ 1,476	\$ 671	\$ 2,147
1110-Expenditure Volatility	2,549,826.19	1.044%	\$ 738		\$ 738	\$ 336	\$ 1,073
1120-Extreme Events	14,090,951.85	5.771%	\$ 4,077		\$ 4,077	\$ 1,854	\$ 5,932

1000-General Fund-111010 Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2110-Gasoline Taxes	1,043,534.79	0.427%	\$ 302		\$ 302	\$ 137	\$ 439
2120-Road Repair & Account Act 2017	113,656.65	0.047%	\$ 33		\$ 33	\$ 15	\$ 48
2220-Street Development- AB1600	2,205,664.04	0.903%	\$ 638		\$ 638	\$ 290	\$ 929
2240-Proposition A (Transnet 30%)	4,123,349.54	1.689%	\$ 1,193		\$ 1,193	\$ 543	\$ 1,736
2260-Regional Arterials Traffic Mit	1,429,066.62	0.585%	\$ 414		\$ 414	\$ 188	\$ 602
2310-Drainage- Current	305.86	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
2320-Drainage- AB1600	364,536.69	0.149%	\$ 105		\$ 105	\$ 48	\$ 153
2410-Comm. Development Block Grants	75,333.07	0.031%	\$ 22		\$ 22	\$ 10	\$ 32
2430-Transportation Development Act	777,726.52	0.319%	\$ 225		\$ 225	\$ 102	\$ 327
2450-Recycling Grants	29,121.70	0.012%	\$ 8		\$ 8	\$ 4	\$ 12
2460-Office Traffic Safety Grants	825.99	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
2470-Other Grants	315.54	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
2490-Supplemntl Law Enforce.(SLESF)	165,271.25	0.068%	\$ 48		\$ 48	\$ 22	\$ 70
2500-Household Hazardous Wste AB939	1,061,614.21	0.435%	\$ 307		\$ 307	\$ 140	\$ 447
2510-Housing In-Lieu Fees	412,231.44	0.169%	\$ 119		\$ 119	\$ 54	\$ 174
2520-Habitat Mitigation-In Lieu Fee	725,511.72	0.297%	\$ 210		\$ 210	\$ 95	\$ 305
2530-Federal Grants	190,857.32	0.078%	\$ 55		\$ 55	\$ 25	\$ 80
2540-Tree Trust Fund	132,816.05	0.054%	\$ 38		\$ 38	\$ 17	\$ 56
2560-CLEEP-State-Grant	25.92	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
2570-Used Oil Grant Fund	82,810.64	0.034%	\$ 24		\$ 24	\$ 11	\$ 35
2590-Assessment District LMD 19-01	202,897.89	0.083%	\$ 59		\$ 59	\$ 27	\$ 85
2580-Fire Protection Impact Fees	416,128.14	0.170%	\$ 120		\$ 120	\$ 55	\$ 175
2600-Assessment District LMD Admin	210,902.10	0.086%	\$ 61		\$ 61	\$ 28	\$ 89
2610-Assessment District LMD 83-01A	560,672.19	0.230%	\$ 162		\$ 162	\$ 74	\$ 236
2620-Assessment District LMD 83-01B	53,289.11	0.022%	\$ 15		\$ 15	\$ 7	\$ 22
2630-Assessment District LMD 83-01C	119,816.24	0.049%	\$ 35		\$ 35	\$ 16	\$ 50
2710-Assessment District LMD 86-01A	82,222.14	0.034%	\$ 24		\$ 24	\$ 11	\$ 35
2740-Assessment District LMD 86-02A	136,759.08	0.056%	\$ 40		\$ 40	\$ 18	\$ 58
2750-Assessment District LMD 86-02B	124,111.19	0.051%	\$ 36		\$ 36	\$ 16	\$ 52
2760-Assessment District LMD 86-03A	6,799,468.75	2.785%	\$ 1,968		\$ 1,968	\$ 895	\$ 2,862
2770-Assessment District LMD 86-03B	5,111,223.96	2.093%	\$ 1,479		\$ 1,479	\$ 673	\$ 2,152
2790-Assessment District Lighting	3,252,225.76	1.332%	\$ 941		\$ 941	\$ 428	\$ 1,369
2810-800 MHZ Communication Systems	19,986.73	0.008%	\$ 6		\$ 6	\$ 3	\$ 8
2820-BEGIN Program Fund	19,723.13	0.008%	\$ 6		\$ 6	\$ 3	\$ 8
2830-SB 1186 Disabled Access Law	221,711.09	0.091%	\$ 64		\$ 64	\$ 29	\$ 93
2840-Excess SAFE Reserve Fund	161,563.86	0.066%	\$ 47		\$ 47	\$ 21	\$ 68
2850-Excess AVA Program Fund	348,694.00	0.143%	\$ 101		\$ 101	\$ 46	\$ 147
2860-Public Educ & Gov't Prog	13,734,986.82	5.625%	\$ 3,974		\$ 3,974	\$ 1,808	\$ 5,782
2900-Poway Housing Authority	9,978,178.81	4.087%	\$ 2,887		\$ 2,887	\$ 1,313	\$ 4,200
3110-Debt Service Fund- City	3,554,574.88	1.456%	\$ 1,029		\$ 1,029	\$ 468	\$ 1,496
3120-Debt Service Fund-POBs	10,126,763.36	4.147%	\$ 2,930		\$ 2,930	\$ 1,333	\$ 4,263
4110-Capital Proj Fd-Park Improvmnt	2,842,059.43	1.164%	\$ 822		\$ 822	\$ 374	\$ 1,196
4200-Cap Projs-Municipal Improvemnt	25,326.69	0.010%	\$ 7		\$ 7	\$ 3	\$ 11
4220-Cap Projs-Old Coach Water Line	4,306.34	0.002%	\$ 1		\$ 1	\$ 1	\$ 2
4301-Cap Proj-Community Benefit Fnd	107,304.26	0.044%	\$ 31		\$ 31	\$ 14	\$ 45
5100-Water Enterprise	6,959,864.04	2.850%	\$ 2,014		\$ 2,014	\$ 916	\$ 2,930
5110-Water Connection Fees	3,255,875.54	1.333%	\$ 942		\$ 942	\$ 428	\$ 1,371

**1000-General Fund-111010 Finance**

**ALLOCATION DETAIL**

	<b>Allocation Units</b>	<b>Allocated Percent</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
5130-Water Acquisition Fund	808,795.06	0.331%	\$ 234		\$ 234	\$ 106	\$ 340
5200-Sewer Enterprise	220,924.67	0.090%	\$ 64		\$ 64	\$ 29	\$ 93
5210-Land Dev Fnd 5210 Sewer Connec	150,758.03	0.062%	\$ 44		\$ 44	\$ 20	\$ 63
6110-Internal Svc-Capt'l Replacmnt	743,989.99	0.305%	\$ 215		\$ 215	\$ 98	\$ 313
6170-Capital Replacement-Building	245,469.13	0.101%	\$ 71		\$ 71	\$ 32	\$ 103
6180-OPP-PMRRS Replacement	42,831.52	0.018%	\$ 12		\$ 12	\$ 6	\$ 18
7110-Trust-Donations & Gifts	15,812.89	0.006%	\$ 5		\$ 5	\$ 2	\$ 7
7120-Trust-Library Endowment	261,978.90	0.107%	\$ 76		\$ 76	\$ 34	\$ 110
7150-Trust-Rt56/Vernal Pool/Crml Mt	226,824.09	0.093%	\$ 66		\$ 66	\$ 30	\$ 95
7170-Trust-Poway Rd Beautification	11,972.16	0.005%	\$ 3		\$ 3	\$ 2	\$ 5
7180-Trust-Law Enf Forfeited Prop	45,590.94	0.019%	\$ 13		\$ 13	\$ 6	\$ 19
7200-Poway RDA Successor Agency	121,699.30	0.050%	\$ 35		\$ 35	\$ 16	\$ 51
7220-Poway RDA SA - Smith	1,240,771.80	0.508%	\$ 359		\$ 359	\$ 163	\$ 522
7230-Poway RDA Suc Ag-2001TAB	55,410.05	0.023%	\$ 16		\$ 16	\$ 7	\$ 23
7240-Poway RDA Suc Ag-2003TAB	44,312.15	0.018%	\$ 13		\$ 13	\$ 6	\$ 19
7410-Trust Fd- Mary Patricia Ross	102,027.97	0.042%	\$ 30		\$ 30	\$ 13	\$ 43
7420-Trust Fd- Bette Bendixen	1,124,916.45	0.461%	\$ 326		\$ 326	\$ 148	\$ 474
7710-Poway Valley Sr.Ctr. Endowment	997.06	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
7740-Old Poway Park Tree Trust Fund	6,923.11	0.003%	\$ 2		\$ 2	\$ 1	\$ 3
7750-Poway Arts Fund	5,214.81	0.002%	\$ 2		\$ 2	\$ 1	\$ 2
7760-Kumeyaay Endowment	44,503.49	0.018%	\$ 13		\$ 13	\$ 6	\$ 19
7770-Veterans Memorial	124,355.41	0.051%	\$ 36		\$ 36	\$ 16	\$ 52
7800-Fire Equipment Trust	9,783.71	0.004%	\$ 3		\$ 3	\$ 1	\$ 4
7830-Blue Sky Trust Fund	30,792.50	0.013%	\$ 9		\$ 9	\$ 4	\$ 13
7840-Iron Mountain Donation Fund	4,284.71	0.002%	\$ 1		\$ 1	\$ 1	\$ 2
TREA-Treasury Fund	2,087,291.59	0.855%	\$ 604		\$ 604	\$ 275	\$ 879
<b>Total</b>	<b>244,165,675.59</b>	<b>100.000%</b>	<b>\$ 70,653</b>	<b>\$ -</b>	<b>\$ 70,653</b>	<b>\$ 31,264</b>	<b>\$101,917</b>

**Allocation Basis:**

[End Cash Balance](#)

**Source of Allocation:**

[Cash Balance Report](#)

**1000-General Fund-111010 Finance**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Payroll</b>							
1000-General Fund-100010 City Council	2.50	1.028%	\$ 5,083		\$ 5,083		\$ 5,083
1000-General Fund-101010 City Clerk	3.00	1.233%	\$ 6,100		\$ 6,100		\$ 6,100
1000-General Fund-103010 City Manager	5.00	2.055%	\$ 10,166		\$ 10,166		\$ 10,166
1000-General Fund-110010 Director of Finance	2.00	0.822%	\$ 4,066		\$ 4,066		\$ 4,066
1000-General Fund-111010 Finance	6.00	2.467%	\$ 12,199		\$ 12,199		\$ 12,199
1000-General Fund-112010 Customer Services	9.00	3.700%	\$ 18,299		\$ 18,299	\$ 8,764	\$ 27,062
1000-General Fund-113010 Information Technology Service	6.00	2.467%	\$ 12,199		\$ 12,199	\$ 5,843	\$ 18,042
1000-General Fund-120010 Human Resources Director	2.00	0.822%	\$ 4,066		\$ 4,066	\$ 1,948	\$ 6,014
1000-General Fund-121010 Human Resources	4.00	1.644%	\$ 8,133		\$ 8,133	\$ 3,895	\$ 12,028
1000-General Fund-122010 Risk Management	1.00	0.411%	\$ 2,033		\$ 2,033	\$ 974	\$ 3,007
1000-General Fund-415010 Facilities Maintenance	4.00	1.644%	\$ 8,133		\$ 8,133	\$ 3,895	\$ 12,028
1000-General Fund-400060 Public Works Director	3.00	1.233%	\$ 6,100		\$ 6,100	\$ 2,921	\$ 9,021
1000-General Fund-200020 Community Services Director	4.50	1.850%	\$ 9,149		\$ 9,149	\$ 4,382	\$ 13,531
1000-General Fund-201020 Recreation	0.50	0.206%	\$ 1,017		\$ 1,017	\$ 487	\$ 1,503
1000-General Fund-202020 Lake Operations	6.00	2.467%	\$ 12,199		\$ 12,199	\$ 5,843	\$ 18,042
1000-General Fund-203020 Aquatics	4.00	1.644%	\$ 8,133		\$ 8,133	\$ 3,895	\$ 12,028
1000-General Fund-204020 Performing Arts Center	4.50	1.850%	\$ 9,149		\$ 9,149	\$ 4,382	\$ 13,531
1000-General Fund-205020 Old Poway Park	2.75	1.131%	\$ 5,591		\$ 5,591	\$ 2,678	\$ 8,269
1000-General Fund-207020 Interpretive Services	1.50	0.617%	\$ 3,050		\$ 3,050	\$ 1,461	\$ 4,510
1000-General Fund-208020 Community Park	5.00	2.055%	\$ 10,166		\$ 10,166	\$ 4,869	\$ 15,035
1000-General Fund-300030 Development Services Director	6.00	2.467%	\$ 12,199		\$ 12,199	\$ 5,843	\$ 18,042
1000-General Fund-301030 Planning	8.00	3.289%	\$ 16,265		\$ 16,265	\$ 7,790	\$ 24,055
1000-General Fund-304030 Capital Improv. Projects Engin.	4.00	1.644%	\$ 8,133		\$ 8,133	\$ 3,895	\$ 12,028
1000-General Fund-305030 Land Development Engineering	5.00	2.055%	\$ 10,166		\$ 10,166	\$ 4,869	\$ 15,035
1000-General Fund-306030 Engineering Inspection	3.00	1.233%	\$ 6,100		\$ 6,100	\$ 2,921	\$ 9,021
1000-General Fund-414040 Park, Trail & Landscape Mainte	15.00	6.166%	\$ 30,498		\$ 30,498	\$ 14,606	\$ 45,104
1000-General Fund-500050 Fire Administration	4.00	1.644%	\$ 8,133		\$ 8,133	\$ 3,895	\$ 12,028
1000-General Fund-501050 Fire Suppression	52.00	21.377%	\$ 105,725		\$ 105,725	\$ 50,635	\$ 156,360
1000-General Fund-502050 Fire Prevention	3.00	1.233%	\$ 6,100		\$ 6,100	\$ 2,921	\$ 9,021
2110-Gasoline Taxes	9.00	3.700%	\$ 18,299		\$ 18,299	\$ 8,764	\$ 27,062
2310-Drainage- Current	6.00	2.467%	\$ 12,199		\$ 12,199	\$ 5,843	\$ 18,042
2600-Assessment District LMD Admin	1.00	0.411%	\$ 2,033		\$ 2,033	\$ 974	\$ 3,007
5100-Water Enterprise	38.50	15.827%	\$ 78,277		\$ 78,277	\$ 37,490	\$ 115,767
5200-Sewer Enterprise	9.50	3.905%	\$ 19,315		\$ 19,315	\$ 9,251	\$ 28,566
6110-Internal Svc-Capt'l Replacemnt	3.00	1.233%	\$ 6,100		\$ 6,100	\$ 2,921	\$ 9,021
<b>Total</b>	<b>243.25</b>	<b>100.000%</b>	<b>\$ 494,569</b>	<b>\$ -</b>	<b>\$ 494,569</b>	<b>\$ 218,851</b>	<b>\$ 713,420</b>

**Allocation Basis:**

# of FTE

**Source of Allocation:**

Employee Report

1000-General Fund-111010 Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Accounts Payable							
1000-General Fund-100010 City Council	58.00	0.353%	\$ 914		\$ 914		\$ 914
1000-General Fund-101010 City Clerk	106.00	0.645%	\$ 1,671		\$ 1,671		\$ 1,671
1000-General Fund-102010 City Attorney	45.00	0.274%	\$ 709		\$ 709		\$ 709
1000-General Fund-103010 City Manager	39.00	0.237%	\$ 615		\$ 615		\$ 615
1000-General Fund-110010 Director of Finance	1,192.00	7.253%	\$ 18,789		\$ 18,789		\$ 18,789
1000-General Fund-111010 Finance	89.00	0.542%	\$ 1,403		\$ 1,403		\$ 1,403
1000-General Fund-112010 Customer Services	246.00	1.497%	\$ 3,878		\$ 3,878	\$ 1,892	\$ 5,769
1000-General Fund-113010 Information Technology Service	166.00	1.010%	\$ 2,617		\$ 2,617	\$ 1,277	\$ 3,893
1000-General Fund-120010 Human Resources Director	9.00	0.055%	\$ 142		\$ 142	\$ 69	\$ 211
1000-General Fund-121010 Human Resources	598.00	3.638%	\$ 9,426		\$ 9,426	\$ 4,599	\$ 14,025
1000-General Fund-122010 Risk Management	31.00	0.189%	\$ 489		\$ 489	\$ 238	\$ 727
1000-General Fund-415010 Facilities Maintenance	1,503.00	9.145%	\$ 23,691		\$ 23,691	\$ 11,559	\$ 35,249
1000-General Fund-114010 Support Services-GF	409.00	2.489%	\$ 6,447		\$ 6,447	\$ 3,145	\$ 9,592
1000-General Fund-400060 Public Works Director	183.00	1.113%	\$ 2,884		\$ 2,884	\$ 1,407	\$ 4,292
1000-General Fund-104030 Economic Development	5.00	0.030%	\$ 79		\$ 79	\$ 38	\$ 117
1000-General Fund-200020 Community Services Director	118.00	0.718%	\$ 1,860		\$ 1,860	\$ 907	\$ 2,767
1000-General Fund-201020 Recreation	74.00	0.450%	\$ 1,166		\$ 1,166	\$ 569	\$ 1,735
1000-General Fund-202020 Lake Operations	584.00	3.553%	\$ 9,205		\$ 9,205	\$ 4,491	\$ 13,696
1000-General Fund-203020 Aquatics	306.00	1.862%	\$ 4,823		\$ 4,823	\$ 2,353	\$ 7,176
1000-General Fund-204020 Performing Arts Center	520.00	3.164%	\$ 8,196		\$ 8,196	\$ 3,999	\$ 12,195
1000-General Fund-205020 Old Poway Park	319.00	1.941%	\$ 5,028		\$ 5,028	\$ 2,453	\$ 7,481
1000-General Fund-206020 Library	122.00	0.742%	\$ 1,923		\$ 1,923	\$ 938	\$ 2,861
1000-General Fund-207020 Interpretive Services	187.00	1.138%	\$ 2,948		\$ 2,948	\$ 1,438	\$ 4,386
1000-General Fund-208020 Community Park	849.00	5.166%	\$ 13,382		\$ 13,382	\$ 6,529	\$ 19,911
1000-General Fund-300030 Development Services Director	33.00	0.201%	\$ 520		\$ 520	\$ 254	\$ 774
1000-General Fund-301030 Planning	187.00	1.138%	\$ 2,948		\$ 2,948	\$ 1,438	\$ 4,386
1000-General Fund-303030 Building and Safety Inspection	48.00	0.292%	\$ 757		\$ 757	\$ 369	\$ 1,126
1000-General Fund-304030 Capital Improv.Projects Engin.	20.00	0.122%	\$ 315		\$ 315	\$ 154	\$ 469
1000-General Fund-305030 Land Development Engineering	46.00	0.280%	\$ 725		\$ 725	\$ 354	\$ 1,079
1000-General Fund-306030 Engineering Inspection	30.00	0.183%	\$ 473		\$ 473	\$ 231	\$ 704
1000-General Fund-307040 Traffic Engineering	23.00	0.140%	\$ 363		\$ 363	\$ 177	\$ 539
1000-General Fund-308040 Storm Water Program	42.00	0.256%	\$ 662		\$ 662	\$ 323	\$ 985
1000-General Fund-414040 Park, Trail & Landscape Mainte	757.00	4.606%	\$ 11,932		\$ 11,932	\$ 5,822	\$ 17,754
1000-General Fund-500050 Fire Administration	116.00	0.706%	\$ 1,828		\$ 1,828	\$ 892	\$ 2,720
1000-General Fund-501050 Fire Suppression	893.00	5.433%	\$ 14,076		\$ 14,076	\$ 6,867	\$ 20,943
1000-General Fund-502050 Fire Prevention	112.00	0.681%	\$ 1,765		\$ 1,765	\$ 861	\$ 2,627
1000-General Fund-503050 Paramedics	361.00	2.196%	\$ 5,690		\$ 5,690	\$ 2,776	\$ 8,466
1000-General Fund-504050 Law Enforcement	126.00	0.767%	\$ 1,986		\$ 1,986	\$ 969	\$ 2,955
1000-General Fund	9.00	0.055%	\$ 142		\$ 142	\$ 69	\$ 211
1060-City Capital Improvement Fund	7.00	0.043%	\$ 110		\$ 110	\$ 54	\$ 164
2110-Gasoline Taxes	395.00	2.403%	\$ 6,226		\$ 6,226	\$ 3,038	\$ 9,264
2120-Road Repair & Account Act 2017	3.00	0.018%	\$ 47		\$ 47	\$ 23	\$ 70
2230-Proposition A (Transnet 70%)	5.00	0.030%	\$ 79		\$ 79	\$ 38	\$ 117
2310-Drainage- Current	204.00	1.241%	\$ 3,215		\$ 3,215	\$ 1,569	\$ 4,784
2320-Drainage- AB1600	2.00	0.012%	\$ 32		\$ 32	\$ 15	\$ 47

**1000-General Fund-111010 Finance**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2430-Transportation Development Act	10.00	0.061%	\$ 158		\$ 158	\$ 77	\$ 235
2590-Assessment District LMD 19-01	57.00	0.347%	\$ 898		\$ 898	\$ 438	\$ 1,337
2580-Fire Protection Impact Fees	2.00	0.012%	\$ 32		\$ 32	\$ 15	\$ 47
2600-Assessment District LMD Admin	72.00	0.438%	\$ 1,135		\$ 1,135	\$ 554	\$ 1,689
2610-Assessment District LMD 83-01A	63.00	0.383%	\$ 993		\$ 993	\$ 484	\$ 1,478
2620-Assessment District LMD 83-01B	17.00	0.103%	\$ 268		\$ 268	\$ 131	\$ 399
2630-Assessment District LMD 83-01C	22.00	0.134%	\$ 347		\$ 347	\$ 169	\$ 516
2710-Assessment District LMD 86-01A	61.00	0.371%	\$ 961		\$ 961	\$ 469	\$ 1,431
2740-Assessment District LMD 86-02A	36.00	0.219%	\$ 567		\$ 567	\$ 277	\$ 844
2750-Assessment District LMD 86-02B	29.00	0.176%	\$ 457		\$ 457	\$ 223	\$ 680
2760-Assessment District LMD 86-03A	42.00	0.256%	\$ 662		\$ 662	\$ 323	\$ 985
2770-Assessment District LMD 86-03B	29.00	0.176%	\$ 457		\$ 457	\$ 223	\$ 680
2780-Assessment District LMD 87-01	25.00	0.152%	\$ 394		\$ 394	\$ 192	\$ 586
2790-Assessment District Lighting	284.00	1.728%	\$ 4,476		\$ 4,476	\$ 2,184	\$ 6,661
2830-SB 1186 Disabled Access Law	9.00	0.055%	\$ 142		\$ 142	\$ 69	\$ 211
2860-Public Educ & Gov't Prog	1.00	0.006%	\$ 16		\$ 16	\$ 8	\$ 23
2900-Poway Housing Authority	32.00	0.195%	\$ 504		\$ 504	\$ 246	\$ 750
3110-Debt Service Fund- City	8.00	0.049%	\$ 126		\$ 126	\$ 62	\$ 188
3120-Debt Service Fund-POBs	2.00	0.012%	\$ 32		\$ 32	\$ 15	\$ 47
4110-Capital Proj Fd-Park Improvmnt	2.00	0.012%	\$ 32		\$ 32	\$ 15	\$ 47
4200-Cap Projs-Municipal Improvemnt	259.00	1.576%	\$ 4,082		\$ 4,082	\$ 1,992	\$ 6,074
5100-Water Enterprise	2,299.00	13.988%	\$ 36,237		\$ 36,237	\$ 17,680	\$ 53,917
5200-Sewer Enterprise	610.50	3.715%	\$ 9,623		\$ 9,623	\$ 4,695	\$ 14,318
6110-Internal Svc-Cap't'l Replacemnt	1,197.00	7.283%	\$ 18,867		\$ 18,867	\$ 9,205	\$ 28,073
6170-Capital Replacement-Building	22.00	0.134%	\$ 347		\$ 347	\$ 169	\$ 516
7200-Poway RDA Successor Agency	35.00	0.213%	\$ 552		\$ 552	\$ 269	\$ 821
7420-Trust Fd- Bette Bendixen	1.00	0.006%	\$ 16		\$ 16	\$ 8	\$ 23
7770-Veterans Memorial	6.00	0.037%	\$ 95		\$ 95	\$ 46	\$ 141
TREA-Treasury Fund	26.00	0.158%	\$ 410		\$ 410	\$ 200	\$ 610
<b>Total</b>	<b>16,435.50</b>	<b>100.000%</b>	<b>\$ 259,060</b>	<b>\$ -</b>	<b>\$ 259,060</b>	<b>\$ 114,636</b>	<b>\$ 373,696</b>

**Allocation Basis:**

# of AP Transactions

**Source of Allocation:**

AP Transactions Report

**1000-General Fund-111010 Finance**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Debt Administration - Water</b>							
5100-Water Enterprise	1.00	100.000%	\$ 41,214		\$ 41,214	\$ 18,238	\$ 59,452
<b>Total</b>	<b>1.00</b>	<b>100.000%</b>	<b>\$ 41,214</b>	<b>\$ -</b>	<b>\$ 41,214</b>	<b>\$ 18,238</b>	<b>\$ 59,452</b>
<b>Allocation Basis:</b>	<b>Direct to Water</b>						

1000-General Fund-111010 Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Debt Administration - Pension</b>							
1000-General Fund-100010 City Council	2.50	1.028%	\$ 424		\$ 424		\$ 424
1000-General Fund-101010 City Clerk	3.00	1.233%	\$ 508		\$ 508		\$ 508
1000-General Fund-103010 City Manager	5.00	2.055%	\$ 847		\$ 847		\$ 847
1000-General Fund-110010 Director of Finance	2.00	0.822%	\$ 339		\$ 339		\$ 339
1000-General Fund-111010 Finance	6.00	2.467%	\$ 1,017		\$ 1,017		\$ 1,017
1000-General Fund-112010 Customer Services	9.00	3.700%	\$ 1,525		\$ 1,525	\$ 730	\$ 2,255
1000-General Fund-113010 Information Technology Service	6.00	2.467%	\$ 1,017		\$ 1,017	\$ 487	\$ 1,503
1000-General Fund-120010 Human Resources Director	2.00	0.822%	\$ 339		\$ 339	\$ 162	\$ 501
1000-General Fund-121010 Human Resources	4.00	1.644%	\$ 678		\$ 678	\$ 325	\$ 1,002
1000-General Fund-122010 Risk Management	1.00	0.411%	\$ 169		\$ 169	\$ 81	\$ 251
1000-General Fund-415010 Facilities Maintenance	4.00	1.644%	\$ 678		\$ 678	\$ 325	\$ 1,002
1000-General Fund-400060 Public Works Director	3.00	1.233%	\$ 508		\$ 508	\$ 243	\$ 752
1000-General Fund-200020 Community Services Director	4.50	1.850%	\$ 762		\$ 762	\$ 365	\$ 1,128
1000-General Fund-201020 Recreation	0.50	0.206%	\$ 85		\$ 85	\$ 41	\$ 125
1000-General Fund-202020 Lake Operations	6.00	2.467%	\$ 1,017		\$ 1,017	\$ 487	\$ 1,503
1000-General Fund-203020 Aquatics	4.00	1.644%	\$ 678		\$ 678	\$ 325	\$ 1,002
1000-General Fund-204020 Performing Arts Center	4.50	1.850%	\$ 762		\$ 762	\$ 365	\$ 1,128
1000-General Fund-205020 Old Poway Park	2.75	1.131%	\$ 466		\$ 466	\$ 223	\$ 689
1000-General Fund-207020 Interpretive Services	1.50	0.617%	\$ 254		\$ 254	\$ 122	\$ 376
1000-General Fund-208020 Community Park	5.00	2.055%	\$ 847		\$ 847	\$ 406	\$ 1,253
1000-General Fund-300030 Development Services Director	6.00	2.467%	\$ 1,017		\$ 1,017	\$ 487	\$ 1,503
1000-General Fund-301030 Planning	8.00	3.289%	\$ 1,355		\$ 1,355	\$ 649	\$ 2,005
1000-General Fund-304030 Capital Improv. Projects Engin.	4.00	1.644%	\$ 678		\$ 678	\$ 325	\$ 1,002
1000-General Fund-305030 Land Development Engineering	5.00	2.055%	\$ 847		\$ 847	\$ 406	\$ 1,253
1000-General Fund-306030 Engineering Inspection	3.00	1.233%	\$ 508		\$ 508	\$ 243	\$ 752
1000-General Fund-414040 Park, Trail & Landscape Mainte	15.00	6.166%	\$ 2,541		\$ 2,541	\$ 1,217	\$ 3,759
1000-General Fund-500050 Fire Administration	4.00	1.644%	\$ 678		\$ 678	\$ 325	\$ 1,002
1000-General Fund-501050 Fire Suppression	52.00	21.377%	\$ 8,810		\$ 8,810	\$ 4,220	\$ 13,030
1000-General Fund-502050 Fire Prevention	3.00	1.233%	\$ 508		\$ 508	\$ 243	\$ 752
2110-Gasoline Taxes	9.00	3.700%	\$ 1,525		\$ 1,525	\$ 730	\$ 2,255
2310-Drainage- Current	6.00	2.467%	\$ 1,017		\$ 1,017	\$ 487	\$ 1,503
2600-Assessment District LMD Admin	1.00	0.411%	\$ 169		\$ 169	\$ 81	\$ 251
5100-Water Enterprise	38.50	15.827%	\$ 6,523		\$ 6,523	\$ 3,124	\$ 9,647
5200-Sewer Enterprise	9.50	3.905%	\$ 1,610		\$ 1,610	\$ 771	\$ 2,380
6110-Internal Svc-Capt'l Replacemnt	3.00	1.233%	\$ 508		\$ 508	\$ 243	\$ 752
<b>Total</b>	<b>243.25</b>	<b>100.000%</b>	<b>\$ 41,214</b>	<b>\$ -</b>	<b>\$ 41,214</b>	<b>\$ 18,238</b>	<b>\$ 59,452</b>

Allocation Basis:

# of FTE

Source of Allocation:

Employee Report

1000-General Fund-111010 Finance

ALLOCATION DETAIL

General Ledger	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
1000-General Fund-100010 City Council	239,186.00	0.163%	\$ 693		\$ 693		\$ 693
1000-General Fund-101010 City Clerk	588,556.00	0.402%	\$ 1,704		\$ 1,704		\$ 1,704
1000-General Fund-102010 City Attorney	30,200.00	0.021%	\$ 87		\$ 87		\$ 87
1000-General Fund-103010 City Manager	1,151,692.25	0.787%	\$ 3,335		\$ 3,335		\$ 3,335
1000-General Fund-110010 Director of Finance	523,772.00	0.358%	\$ 1,517		\$ 1,517		\$ 1,517
1000-General Fund-111010 Finance	876,765.08	0.599%	\$ 2,539		\$ 2,539		\$ 2,539
1000-General Fund-112010 Customer Services	1,274,234.00	0.870%	\$ 3,690		\$ 3,690	\$ 1,672	\$ 5,362
1000-General Fund-113010 Information Technology Service	1,658,925.00	1.133%	\$ 4,804		\$ 4,804	\$ 2,177	\$ 6,981
1000-General Fund-120010 Human Resources Director	386,338.00	0.264%	\$ 1,119		\$ 1,119	\$ 507	\$ 1,626
1000-General Fund-121010 Human Resources	668,161.00	0.456%	\$ 1,935		\$ 1,935	\$ 877	\$ 2,812
1000-General Fund-122010 Risk Management	129,673.00	0.089%	\$ 376		\$ 376	\$ 170	\$ 546
1000-General Fund-415010 Facilities Maintenance	2,144,157.00	1.465%	\$ 6,209		\$ 6,209	\$ 2,813	\$ 9,022
1000-General Fund-114010 Support Services-GF	796,328.10	0.544%	\$ 2,306		\$ 2,306	\$ 1,045	\$ 3,351
1000-General Fund-400060 Public Works Director	866,585.00	0.592%	\$ 2,510		\$ 2,510	\$ 1,137	\$ 3,646
1000-General Fund-104030 Economic Development	47,450.00	0.032%	\$ 137		\$ 137	\$ 62	\$ 200
1000-General Fund-200020 Community Services Director	987,028.00	0.674%	\$ 2,858		\$ 2,858	\$ 1,295	\$ 4,153
1000-General Fund-201020 Recreation	190,047.00	0.130%	\$ 550		\$ 550	\$ 249	\$ 800
1000-General Fund-202020 Lake Operations	1,338,590.50	0.914%	\$ 3,876		\$ 3,876	\$ 1,756	\$ 5,633
1000-General Fund-203020 Aquatics	1,280,377.58	0.875%	\$ 3,708		\$ 3,708	\$ 1,680	\$ 5,388
1000-General Fund-204020 Performing Arts Center	1,353,307.66	0.924%	\$ 3,919		\$ 3,919	\$ 1,776	\$ 5,695
1000-General Fund-205020 Old Poway Park	833,619.00	0.569%	\$ 2,414		\$ 2,414	\$ 1,094	\$ 3,508
1000-General Fund-206020 Library	145,333.00	0.099%	\$ 421		\$ 421	\$ 191	\$ 612
1000-General Fund-207020 Interpretive Services	192,137.00	0.131%	\$ 556		\$ 556	\$ 252	\$ 808
1000-General Fund-208020 Community Park	2,251,527.00	1.538%	\$ 6,520		\$ 6,520	\$ 2,954	\$ 9,474
1000-General Fund-300030 Development Services Director	921,285.00	0.629%	\$ 2,668		\$ 2,668	\$ 1,209	\$ 3,877
1000-General Fund-301030 Planning	1,407,626.00	0.962%	\$ 4,076		\$ 4,076	\$ 1,847	\$ 5,923
1000-General Fund-303030 Building and Safety Inspection	8,100.00	0.006%	\$ 23		\$ 23	\$ 11	\$ 34
1000-General Fund-304030 Capital Improv.Projects Engin.	915,184.00	0.625%	\$ 2,650		\$ 2,650	\$ 1,201	\$ 3,851
1000-General Fund-305030 Land Development Engineering	712,537.00	0.487%	\$ 2,063		\$ 2,063	\$ 935	\$ 2,998
1000-General Fund-306030 Engineering Inspection	259,399.00	0.177%	\$ 751		\$ 751	\$ 340	\$ 1,092
1000-General Fund-307040 Traffic Engineering	327,909.00	0.224%	\$ 950		\$ 950	\$ 430	\$ 1,380
1000-General Fund-308040 Storm Water Program	2,265,420.03	1.548%	\$ 6,560		\$ 6,560	\$ 2,972	\$ 9,533
1000-General Fund-414040 Park, Trail & Landscape Mainte	3,708,226.00	2.533%	\$ 10,738		\$ 10,738	\$ 4,865	\$ 15,604
1000-General Fund-500050 Fire Administration	849,248.00	0.580%	\$ 2,459		\$ 2,459	\$ 1,114	\$ 3,574
1000-General Fund-501050 Fire Suppression	13,235,023.00	9.041%	\$ 38,327		\$ 38,327	\$ 17,364	\$ 55,691
1000-General Fund-502050 Fire Prevention	549,128.00	0.375%	\$ 1,590		\$ 1,590	\$ 720	\$ 2,311
1000-General Fund-503050 Paramedics	322,749.78	0.220%	\$ 935		\$ 935	\$ 423	\$ 1,358
1000-General Fund-504050 Law Enforcement	16,151,789.00	11.034%	\$ 46,773		\$ 46,773	\$ 21,191	\$ 67,964
1000-General Fund	3,000.00	0.002%	\$ 9		\$ 9	\$ 4	\$ 13
1040-Pension Stabilization	1,937,946.09	1.324%	\$ 5,612		\$ 5,612	\$ 2,543	\$ 8,155
1060-City Capital Improvement Fund	5,415,868.00	3.700%	\$ 15,684		\$ 15,684	\$ 7,106	\$ 22,789
2110-Gasoline Taxes	3,914,079.26	2.674%	\$ 11,335		\$ 11,335	\$ 5,135	\$ 16,470
2120-Road Repair & Account Act 2017	1,422,041.50	0.971%	\$ 4,118		\$ 4,118	\$ 1,866	\$ 5,984
2220-Street Development- AB1600	550,000.00	0.376%	\$ 1,593		\$ 1,593	\$ 722	\$ 2,314
2230-Proposition A (Transnet 70%)	2,282,603.40	1.559%	\$ 6,610		\$ 6,610	\$ 2,995	\$ 9,605

1000-General Fund-111010 Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
2240-Proposition A (Transnet 30%)	352,000.00	0.240%	\$ 1,019		\$ 1,019	\$ 462	\$ 1,481
2260-Regional Arterials Traffic Mit	500,000.00	0.342%	\$ 1,448		\$ 1,448	\$ 656	\$ 2,104
2310-Drainage- Current	2,013,909.04	1.376%	\$ 5,832		\$ 5,832	\$ 2,642	\$ 8,474
2320-Drainage- AB1600	1,099,000.00	0.751%	\$ 3,183		\$ 3,183	\$ 1,442	\$ 4,624
2410-Comm. Development Block Grants	201,790.60	0.138%	\$ 584		\$ 584	\$ 265	\$ 849
2430-Transportation Development Act	4,400.00	0.003%	\$ 13		\$ 13	\$ 6	\$ 19
2450-Recycling Grants	160,868.40	0.110%	\$ 466		\$ 466	\$ 211	\$ 677
2500-Household Hazardous Wste AB939	275,280.06	0.188%	\$ 797		\$ 797	\$ 361	\$ 1,158
2530-Federal Grants	1,062,746.00	0.726%	\$ 3,078		\$ 3,078	\$ 1,394	\$ 4,472
2570-Used Oil Grant Fund	8,005.80	0.005%	\$ 23		\$ 23	\$ 11	\$ 34
2590-Assessment District LMD 19-01	1,451,443.00	0.992%	\$ 4,203		\$ 4,203	\$ 1,904	\$ 6,107
2580-Fire Protection Impact Fees	286,000.00	0.195%	\$ 828		\$ 828	\$ 375	\$ 1,203
2600-Assessment District LMD Admin	432,701.00	0.296%	\$ 1,253		\$ 1,253	\$ 568	\$ 1,821
2610-Assessment District LMD 83-01A	287,735.00	0.197%	\$ 833		\$ 833	\$ 378	\$ 1,211
2620-Assessment District LMD 83-01B	44,002.00	0.030%	\$ 127		\$ 127	\$ 58	\$ 185
2630-Assessment District LMD 83-01C	15,714.00	0.011%	\$ 46		\$ 46	\$ 21	\$ 66
2710-Assessment District LMD 86-01A	321,448.00	0.220%	\$ 931		\$ 931	\$ 422	\$ 1,353
2740-Assessment District LMD 86-02A	24,590.00	0.017%	\$ 71		\$ 71	\$ 32	\$ 103
2750-Assessment District LMD 86-02B	67,534.32	0.046%	\$ 196		\$ 196	\$ 89	\$ 284
2760-Assessment District LMD 86-03A	34,843.00	0.024%	\$ 101		\$ 101	\$ 46	\$ 147
2770-Assessment District LMD 86-03B	40,338.00	0.028%	\$ 117		\$ 117	\$ 53	\$ 170
2780-Assessment District LMD 87-01	34,502.00	0.024%	\$ 100		\$ 100	\$ 45	\$ 145
2790-Assessment District Lighting	1,495,570.00	1.022%	\$ 4,331		\$ 4,331	\$ 1,962	\$ 6,293
2860-Public Educ & Gov't Prog	58,730.00	0.040%	\$ 170		\$ 170	\$ 77	\$ 247
2900-Poway Housing Authority	136,200.00	0.093%	\$ 394		\$ 394	\$ 179	\$ 573
4110-Capital Proj Fd-Park Improvmnt	1,000,000.00	0.683%	\$ 2,896		\$ 2,896	\$ 1,312	\$ 4,208
5100-Water Enterprise	35,334,098.40	24.137%	\$ 102,322		\$ 102,322	\$ 46,359	\$148,681
5110-Water Connection Fees	4,550,000.00	3.108%	\$ 13,176		\$ 13,176	\$ 5,970	\$ 19,146
5200-Sewer Enterprise	11,826,329.08	8.079%	\$ 34,247		\$ 34,247	\$ 15,516	\$ 49,764
5210-Land Dev Fnd 5210 Sewer Connec	2,425,000.00	1.657%	\$ 7,022		\$ 7,022	\$ 3,182	\$ 10,204
6110-Internal Svc-Capt'l Replacmnt	2,307,002.12	1.576%	\$ 6,681		\$ 6,681	\$ 3,027	\$ 9,708
6170-Capital Replacement-Building	1,422,320.25	0.972%	\$ 4,119		\$ 4,119	\$ 1,866	\$ 5,985
<b>Total</b>	<b>146,387,251.30</b>	<b>100.000%</b>	<b>\$ 423,916</b>	<b>\$ -</b>	<b>\$ 423,916</b>	<b>\$ 187,587</b>	<b>\$611,503</b>

Allocation Basis:

Modified Budget

Source of Allocation:

Budget

**ALLOCATION SUMMARY**

<b>1000-General Fund-111010 Finance</b>	<b>Budgeting</b>	<b>Investments</b>	<b>Payroll</b>	<b>Accounts Payable</b>	<b>Debt Administration - Water</b>
1000-General Fund-100010 City Council	\$ 410	\$ 189	\$ 5,083	\$ 914	\$ -
1000-General Fund-101010 City Clerk	\$ 924	\$ 335	\$ 6,100	\$ 1,671	\$ -
1000-General Fund-102010 City Attorney	\$ -	\$ 13	\$ -	\$ 709	\$ -
1000-General Fund-103010 City Manager	\$ 2,236	\$ 616	\$ 10,166	\$ 615	\$ -
1000-General Fund-110010 Director of Finance	\$ 824	\$ 220	\$ 4,066	\$ 18,789	\$ -
1000-General Fund-111010 Finance	\$ 1,694	\$ 534	\$ 12,199	\$ 1,403	\$ -
1000-General Fund-112010 Customer Services	\$ 2,988	\$ 1,082	\$ 27,062	\$ 5,769	\$ -
1000-General Fund-113010 Information Technology Service	\$ 2,999	\$ 1,193	\$ 18,042	\$ 3,893	\$ -
1000-General Fund-120010 Human Resources Director	\$ 1,182	\$ 358	\$ 6,014	\$ 211	\$ -
1000-General Fund-121010 Human Resources	\$ 1,660	\$ 590	\$ 12,028	\$ 14,025	\$ -
1000-General Fund-122010 Risk Management	\$ 401	\$ 120	\$ 3,007	\$ 727	\$ -
1000-General Fund-415010 Facilities Maintenance	\$ 1,036	\$ 1,771	\$ 12,028	\$ 35,249	\$ -
1000-General Fund-114010 Support Services-GF	\$ -	\$ 833	\$ -	\$ 9,592	\$ -
1000-General Fund-400060 Public Works Director	\$ 1,683	\$ 639	\$ 9,021	\$ 4,292	\$ -
1000-General Fund-104030 Economic Development	\$ 1	\$ 43	\$ -	\$ 117	\$ -
1000-General Fund-200020 Community Services Director	\$ 1,869	\$ 828	\$ 13,531	\$ 2,767	\$ -
1000-General Fund-201020 Recreation	\$ 311	\$ 136	\$ 1,503	\$ 1,735	\$ -
1000-General Fund-202020 Lake Operations	\$ 2,533	\$ 1,123	\$ 18,042	\$ 13,696	\$ -
1000-General Fund-203020 Aquatics	\$ 2,089	\$ 1,051	\$ 12,028	\$ 7,176	\$ -
1000-General Fund-204020 Performing Arts Center	\$ 2,240	\$ 1,060	\$ 13,531	\$ 12,195	\$ -
1000-General Fund-205020 Old Poway Park	\$ 1,257	\$ 707	\$ 8,269	\$ 7,481	\$ -
1000-General Fund-206020 Library	\$ -	\$ 117	\$ -	\$ 2,861	\$ -
1000-General Fund-207020 Interpretive Services	\$ 422	\$ 158	\$ 4,510	\$ 4,386	\$ -
1000-General Fund-208020 Community Park	\$ 2,236	\$ 1,626	\$ 15,035	\$ 19,911	\$ -
1000-General Fund-300030 Development Services Director	\$ 2,438	\$ 791	\$ 18,042	\$ 774	\$ -
1000-General Fund-301030 Planning	\$ 3,363	\$ 1,090	\$ 24,055	\$ 4,386	\$ -
1000-General Fund-303030 Building and Safety Inspection	\$ -	\$ 4	\$ -	\$ 1,126	\$ -
1000-General Fund-304030 Capital Improv. Projects Engin.	\$ 2,640	\$ 815	\$ 12,028	\$ 469	\$ -
1000-General Fund-305030 Land Development Engineering	\$ 1,954	\$ 615	\$ 15,035	\$ 1,079	\$ -
1000-General Fund-306030 Engineering Inspection	\$ 773	\$ 269	\$ 9,021	\$ 704	\$ -
1000-General Fund-307040 Traffic Engineering	\$ 139	\$ 218	\$ -	\$ 539	\$ -
1000-General Fund-308040 Storm Water Program	\$ -	\$ 1,956	\$ -	\$ 985	\$ -

**ALLOCATION SUMMARY**

<b>1000-General Fund-111010 Finance</b>	<b>Budgeting</b>	<b>Investments</b>	<b>Payroll</b>	<b>Accounts Payable</b>	<b>Debt Administration - Water</b>
1000-General Fund-414040 Park, Trail & Landscape Mainte	\$ 4,498	\$ 3,156	\$ 45,104	\$ 17,754	\$ -
1000-General Fund-500050 Fire Administration	\$ 2,281	\$ 875	\$ 12,028	\$ 2,720	\$ -
1000-General Fund-501050 Fire Suppression	\$ 34,367	\$ 11,270	\$ 156,360	\$ 20,943	\$ -
1000-General Fund-502050 Fire Prevention	\$ 1,270	\$ 509	\$ 9,021	\$ 2,627	\$ -
1000-General Fund-503050 Paramedics	\$ 1	\$ 341	\$ -	\$ 8,466	\$ -
1000-General Fund-504050 Law Enforcement	\$ -	\$ 13,679	\$ -	\$ 2,955	\$ -
1000-General Fund	\$ -	\$ 990	\$ -	\$ 211	\$ -
1000-General Fund	\$ -	\$ 17	\$ -	\$ -	\$ -
1000-General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
1040-Pension Stabilization	\$ 5,481	\$ 547	\$ -	\$ -	\$ -
1060-City Capital Improvement Fund	\$ -	\$ 2,752	\$ -	\$ 164	\$ -
1100-Revenue Volatility	\$ -	\$ 2,147	\$ -	\$ -	\$ -
1110-Expenditure Volatility	\$ -	\$ 1,073	\$ -	\$ -	\$ -
1120-Extreme Events	\$ -	\$ 5,932	\$ -	\$ -	\$ -
2110-Gasoline Taxes	\$ 2,724	\$ 439	\$ 27,062	\$ 9,264	\$ -
2120-Road Repair & Account Act 2017	\$ -	\$ 48	\$ -	\$ 70	\$ -
2220-Street Development- AB1600	\$ -	\$ 929	\$ -	\$ -	\$ -
2230-Proposition A (Transnet 70%)	\$ -	\$ -	\$ -	\$ 117	\$ -
2240-Proposition A (Transnet 30%)	\$ -	\$ 1,736	\$ -	\$ -	\$ -
2260-Regional Arterials Traffic Mit	\$ -	\$ 602	\$ -	\$ -	\$ -
2310-Drainage- Current	\$ 2,176	\$ 0	\$ 18,042	\$ 4,784	\$ -
2320-Drainage- AB1600	\$ -	\$ 153	\$ -	\$ 47	\$ -
2410-Comm. Development Block Grants	\$ -	\$ 32	\$ -	\$ -	\$ -
2430-Transportation Development Act	\$ -	\$ 327	\$ -	\$ 235	\$ -
2450-Recycling Grants	\$ -	\$ 12	\$ -	\$ -	\$ -
2460-Office Traffic Safety Grants	\$ -	\$ 0	\$ -	\$ -	\$ -
2470-Other Grants	\$ -	\$ 0	\$ -	\$ -	\$ -
2490-Supplemntl Law Enforce.(SLESF)	\$ -	\$ 70	\$ -	\$ -	\$ -
2500-Household Hazardous Wste AB939	\$ -	\$ 447	\$ -	\$ -	\$ -
2510-Housing In-Lieu Fees	\$ -	\$ 174	\$ -	\$ -	\$ -
2520-Habitat Mitigation-In Lieu Fee	\$ -	\$ 305	\$ -	\$ -	\$ -
2530-Federal Grants	\$ -	\$ 80	\$ -	\$ -	\$ -

**ALLOCATION SUMMARY**

<b>1000-General Fund-111010 Finance</b>	<b>Budgeting</b>	<b>Investments</b>	<b>Payroll</b>	<b>Accounts Payable</b>	<b>Debt Administration - Water</b>
2540-Tree Trust Fund	\$ -	\$ 56	\$ -	\$ -	\$ -
2560-CLEEP-State-Grant	\$ -	\$ 0	\$ -	\$ -	\$ -
2570-Used Oil Grant Fund	\$ -	\$ 35	\$ -	\$ -	\$ -
2590-Assessment District LMD 19-01	\$ -	\$ 85	\$ -	\$ 1,337	\$ -
2580-Fire Protection Impact Fees	\$ -	\$ 175	\$ -	\$ 47	\$ -
2600-Assessment District LMD Admin	\$ 402	\$ 89	\$ 3,007	\$ 1,689	\$ -
2610-Assessment District LMD 83-01A	\$ -	\$ 236	\$ -	\$ 1,478	\$ -
2620-Assessment District LMD 83-01B	\$ -	\$ 22	\$ -	\$ 399	\$ -
2630-Assessment District LMD 83-01C	\$ -	\$ 50	\$ -	\$ 516	\$ -
2710-Assessment District LMD 86-01A	\$ -	\$ 35	\$ -	\$ 1,431	\$ -
2740-Assessment District LMD 86-02A	\$ -	\$ 58	\$ -	\$ 844	\$ -
2750-Assessment District LMD 86-02B	\$ -	\$ 52	\$ -	\$ 680	\$ -
2760-Assessment District LMD 86-03A	\$ -	\$ 2,862	\$ -	\$ 985	\$ -
2770-Assessment District LMD 86-03B	\$ -	\$ 2,152	\$ -	\$ 680	\$ -
2780-Assessment District LMD 87-01	\$ -	\$ -	\$ -	\$ 586	\$ -
2790-Assessment District Lighting	\$ 280	\$ 1,369	\$ -	\$ 6,661	\$ -
2810-800 MHZ Communication Systems	\$ -	\$ 8	\$ -	\$ -	\$ -
2820-BEGIN Program Fund	\$ -	\$ 8	\$ -	\$ -	\$ -
2830-SB 1186 Disabled Access Law	\$ -	\$ 93	\$ -	\$ 211	\$ -
2840-Excess SAFE Reserve Fund	\$ -	\$ 68	\$ -	\$ -	\$ -
2850-Excess AVA Program Fund	\$ -	\$ 147	\$ -	\$ -	\$ -
2860-Public Educ & Gov't Prog	\$ -	\$ 5,782	\$ -	\$ 23	\$ -
2900-Poway Housing Authority	\$ -	\$ 4,200	\$ -	\$ 750	\$ -
3110-Debt Service Fund- City	\$ -	\$ 1,496	\$ -	\$ 188	\$ -
3120-Debt Service Fund-POBs	\$ -	\$ 4,263	\$ -	\$ 47	\$ -
4110-Capital Proj Fd-Park Improvmnt	\$ -	\$ 1,196	\$ -	\$ 47	\$ -
4200-Cap Projs-Municipal Improvemnt	\$ -	\$ 11	\$ -	\$ 6,074	\$ -
4220-Cap Projs-Old Coach Water Line	\$ -	\$ 2	\$ -	\$ -	\$ -
4301-Cap Proj-Community Benefit Fnd	\$ -	\$ 45	\$ -	\$ -	\$ -
5100-Water Enterprise	\$ 18,833	\$ 2,930	\$ 115,767	\$ 53,917	\$ 59,452
5110-Water Connection Fees	\$ -	\$ 1,371	\$ -	\$ -	\$ -
5130-Water Acquisition Fund	\$ -	\$ 340	\$ -	\$ -	\$ -

**ALLOCATION SUMMARY**

<b>1000-General Fund-111010 Finance</b>	<b>Budgeting</b>	<b>Investments</b>	<b>Payroll</b>	<b>Accounts Payable</b>	<b>Debt Administration - Water</b>
5200-Sewer Enterprise	\$ 3,134	\$ 93	\$ 28,566	\$ 14,318	\$ -
5210-Land Dev Fnd 5210 Sewer Connec	\$ -	\$ 63	\$ -	\$ -	\$ -
6110-Internal Svc-Capt'l Replacemnt	\$ 1,154	\$ 313	\$ 9,021	\$ 28,073	\$ -
6170-Capital Replacement-Building	\$ -	\$ 103	\$ -	\$ 516	\$ -
6180-OPP-PMRRS Replacement	\$ -	\$ 18	\$ -	\$ -	\$ -
7110-Trust-Donations & Gifts	\$ -	\$ 7	\$ -	\$ -	\$ -
7120-Trust-Library Endowment	\$ -	\$ 110	\$ -	\$ -	\$ -
7150-Trust-Rt56/Vernal Pool/Crml Mt	\$ -	\$ 95	\$ -	\$ -	\$ -
7170-Trust-Poway Rd Beautification	\$ -	\$ 5	\$ -	\$ -	\$ -
7180-Trust-Law Enf Forfeited Prop	\$ -	\$ 19	\$ -	\$ -	\$ -
7200-Poway RDA Successor Agency	\$ -	\$ 51	\$ -	\$ 821	\$ -
7220-Poway RDA SA - Smith	\$ -	\$ 522	\$ -	\$ -	\$ -
7230-Poway RDA Suc Ag-2001TAB	\$ -	\$ 23	\$ -	\$ -	\$ -
7240-Poway RDA Suc Ag-2003TAB	\$ -	\$ 19	\$ -	\$ -	\$ -
7410-Trust Fd- Mary Patricia Ross	\$ -	\$ 43	\$ -	\$ -	\$ -
7420-Trust Fd- Bette Bendixen	\$ -	\$ 474	\$ -	\$ 23	\$ -
7710-Poway Valley Sr.Ctr. Endowment	\$ -	\$ 0	\$ -	\$ -	\$ -
7740-Old Poway Park Tree Trust Fund	\$ -	\$ 3	\$ -	\$ -	\$ -
7750-Poway Arts Fund	\$ -	\$ 2	\$ -	\$ -	\$ -
7760-Kumeyaay Endowment	\$ -	\$ 19	\$ -	\$ -	\$ -
7770-Veterans Memorial	\$ -	\$ 52	\$ -	\$ 141	\$ -
7800-Fire Equipment Trust	\$ -	\$ 4	\$ -	\$ -	\$ -
7830-Blue Sky Trust Fund	\$ -	\$ 13	\$ -	\$ -	\$ -
7840-Iron Mountain Donation Fund	\$ -	\$ 2	\$ -	\$ -	\$ -
TREA-Treasury Fund	\$ -	\$ 879	\$ -	\$ 610	\$ -
<b>Total</b>	<b>\$ 118,903</b>	<b>\$ 101,917</b>	<b>\$ 713,420</b>	<b>\$ 373,696</b>	<b>\$ 59,452</b>

**ALLOCATION SUMMARY**

<b>1000-General Fund-111010 Finance</b>	<b>Debt Administration - Pension</b>	<b>General Ledger</b>	<b>Total</b>
1000-General Fund-100010 City Council	\$ 424	\$ 693	\$ 7,713
1000-General Fund-101010 City Clerk	\$ 508	\$ 1,704	\$ 11,243
1000-General Fund-102010 City Attorney	\$ -	\$ 87	\$ 810
1000-General Fund-103010 City Manager	\$ 847	\$ 3,335	\$ 17,815
1000-General Fund-110010 Director of Finance	\$ 339	\$ 1,517	\$ 25,754
1000-General Fund-111010 Finance	\$ 1,017	\$ 2,539	\$ 19,386
1000-General Fund-112010 Customer Services	\$ 2,255	\$ 5,362	\$ 44,519
1000-General Fund-113010 Information Technology Service	\$ 1,503	\$ 6,981	\$ 34,611
1000-General Fund-120010 Human Resources Director	\$ 501	\$ 1,626	\$ 9,892
1000-General Fund-121010 Human Resources	\$ 1,002	\$ 2,812	\$ 32,116
1000-General Fund-122010 Risk Management	\$ 251	\$ 546	\$ 5,052
1000-General Fund-415010 Facilities Maintenance	\$ 1,002	\$ 9,022	\$ 60,109
1000-General Fund-114010 Support Services-GF	\$ -	\$ 3,351	\$ 13,776
1000-General Fund-400060 Public Works Director	\$ 752	\$ 3,646	\$ 20,033
1000-General Fund-104030 Economic Development	\$ -	\$ 200	\$ 361
1000-General Fund-200020 Community Services Director	\$ 1,128	\$ 4,153	\$ 24,276
1000-General Fund-201020 Recreation	\$ 125	\$ 800	\$ 4,611
1000-General Fund-202020 Lake Operations	\$ 1,503	\$ 5,633	\$ 42,531
1000-General Fund-203020 Aquatics	\$ 1,002	\$ 5,388	\$ 28,734
1000-General Fund-204020 Performing Arts Center	\$ 1,128	\$ 5,695	\$ 35,848
1000-General Fund-205020 Old Poway Park	\$ 689	\$ 3,508	\$ 21,911
1000-General Fund-206020 Library	\$ -	\$ 612	\$ 3,590
1000-General Fund-207020 Interpretive Services	\$ 376	\$ 808	\$ 10,660
1000-General Fund-208020 Community Park	\$ 1,253	\$ 9,474	\$ 49,535
1000-General Fund-300030 Development Services Director	\$ 1,503	\$ 3,877	\$ 27,425
1000-General Fund-301030 Planning	\$ 2,005	\$ 5,923	\$ 40,822
1000-General Fund-303030 Building and Safety Inspection	\$ -	\$ 34	\$ 1,164
1000-General Fund-304030 Capital Improv. Projects Engin.	\$ 1,002	\$ 3,851	\$ 20,805
1000-General Fund-305030 Land Development Engineering	\$ 1,253	\$ 2,998	\$ 22,934
1000-General Fund-306030 Engineering Inspection	\$ 752	\$ 1,092	\$ 12,609
1000-General Fund-307040 Traffic Engineering	\$ -	\$ 1,380	\$ 2,276
1000-General Fund-308040 Storm Water Program	\$ -	\$ 9,533	\$ 12,474

**ALLOCATION SUMMARY**

<b>1000-General Fund-111010 Finance</b>	<b>Debt Administration - Pension</b>	<b>General Ledger</b>	<b>Total</b>
1000-General Fund-414040 Park, Trail & Landscape Mainte	\$ 3,759	\$ 15,604	\$ 89,874
1000-General Fund-500050 Fire Administration	\$ 1,002	\$ 3,574	\$ 22,480
1000-General Fund-501050 Fire Suppression	\$ 13,030	\$ 55,691	\$ 291,661
1000-General Fund-502050 Fire Prevention	\$ 752	\$ 2,311	\$ 16,489
1000-General Fund-503050 Paramedics	\$ -	\$ 1,358	\$ 10,166
1000-General Fund-504050 Law Enforcement	\$ -	\$ 67,964	\$ 84,599
1000-General Fund	\$ -	\$ -	\$ 1,201
1000-General Fund	\$ -	\$ -	\$ 17
1000-General Fund	\$ -	\$ 13	\$ 13
1040-Pension Stabilization	\$ -	\$ 8,155	\$ 14,182
1060-City Capital Improvement Fund	\$ -	\$ 22,789	\$ 25,706
1100-Revenue Volatility	\$ -	\$ -	\$ 2,147
1110-Expenditure Volatility	\$ -	\$ -	\$ 1,073
1120-Extreme Events	\$ -	\$ -	\$ 5,932
2110-Gasoline Taxes	\$ 2,255	\$ 16,470	\$ 58,215
2120-Road Repair & Account Act 2017	\$ -	\$ 5,984	\$ 6,102
2220-Street Development- AB1600	\$ -	\$ 2,314	\$ 3,243
2230-Proposition A (Transnet 70%)	\$ -	\$ 9,605	\$ 9,722
2240-Proposition A (Transnet 30%)	\$ -	\$ 1,481	\$ 3,217
2260-Regional Arterials Traffic Mit	\$ -	\$ 2,104	\$ 2,706
2310-Drainage- Current	\$ 1,503	\$ 8,474	\$ 34,980
2320-Drainage- AB1600	\$ -	\$ 4,624	\$ 4,825
2410-Comm. Development Block Grants	\$ -	\$ 849	\$ 881
2430-Transportation Development Act	\$ -	\$ 19	\$ 580
2450-Recycling Grants	\$ -	\$ 677	\$ 689
2460-Office Traffic Safety Grants	\$ -	\$ -	\$ 0
2470-Other Grants	\$ -	\$ -	\$ 0
2490-Supplemntl Law Enforce.(SLESF)	\$ -	\$ -	\$ 70
2500-Household Hazardous Wste AB939	\$ -	\$ 1,158	\$ 1,605
2510-Housing In-Lieu Fees	\$ -	\$ -	\$ 174
2520-Habitat Mitigation-In Lieu Fee	\$ -	\$ -	\$ 305
2530-Federal Grants	\$ -	\$ 4,472	\$ 4,552

**ALLOCATION SUMMARY**

<b>1000-General Fund-111010 Finance</b>	<b>Debt Administration - Pension</b>	<b>General Ledger</b>	<b>Total</b>
2540-Tree Trust Fund	\$ -	\$ -	\$ 56
2560-CLEEP-State-Grant	\$ -	\$ -	\$ 0
2570-Used Oil Grant Fund	\$ -	\$ 34	\$ 69
2590-Assessment District LMD 19-01	\$ -	\$ 6,107	\$ 7,530
2580-Fire Protection Impact Fees	\$ -	\$ 1,203	\$ 1,426
2600-Assessment District LMD Admin	\$ 251	\$ 1,821	\$ 7,258
2610-Assessment District LMD 83-01A	\$ -	\$ 1,211	\$ 2,924
2620-Assessment District LMD 83-01B	\$ -	\$ 185	\$ 606
2630-Assessment District LMD 83-01C	\$ -	\$ 66	\$ 633
2710-Assessment District LMD 86-01A	\$ -	\$ 1,353	\$ 2,818
2740-Assessment District LMD 86-02A	\$ -	\$ 103	\$ 1,005
2750-Assessment District LMD 86-02B	\$ -	\$ 284	\$ 1,017
2760-Assessment District LMD 86-03A	\$ -	\$ 147	\$ 3,994
2770-Assessment District LMD 86-03B	\$ -	\$ 170	\$ 3,002
2780-Assessment District LMD 87-01	\$ -	\$ 145	\$ 731
2790-Assessment District Lighting	\$ -	\$ 6,293	\$ 14,602
2810-800 MHZ Communication Systems	\$ -	\$ -	\$ 8
2820-BEGIN Program Fund	\$ -	\$ -	\$ 8
2830-SB 1186 Disabled Access Law	\$ -	\$ -	\$ 304
2840-Excess SAFE Reserve Fund	\$ -	\$ -	\$ 68
2850-Excess AVA Program Fund	\$ -	\$ -	\$ 147
2860-Public Educ & Gov't Prog	\$ -	\$ 247	\$ 6,053
2900-Poway Housing Authority	\$ -	\$ 573	\$ 5,524
3110-Debt Service Fund- City	\$ -	\$ -	\$ 1,684
3120-Debt Service Fund-POBs	\$ -	\$ -	\$ 4,310
4110-Capital Proj Fd-Park Improvmnt	\$ -	\$ 4,208	\$ 5,451
4200-Cap Projs-Municipal Improvemnt	\$ -	\$ -	\$ 6,085
4220-Cap Projs-Old Coach Water Line	\$ -	\$ -	\$ 2
4301-Cap Proj-Community Benefit Fnd	\$ -	\$ -	\$ 45
5100-Water Enterprise	\$ 9,647	\$ 148,681	\$ 409,227
5110-Water Connection Fees	\$ -	\$ 19,146	\$ 20,516
5130-Water Acquisition Fund	\$ -	\$ -	\$ 340

**ALLOCATION SUMMARY**

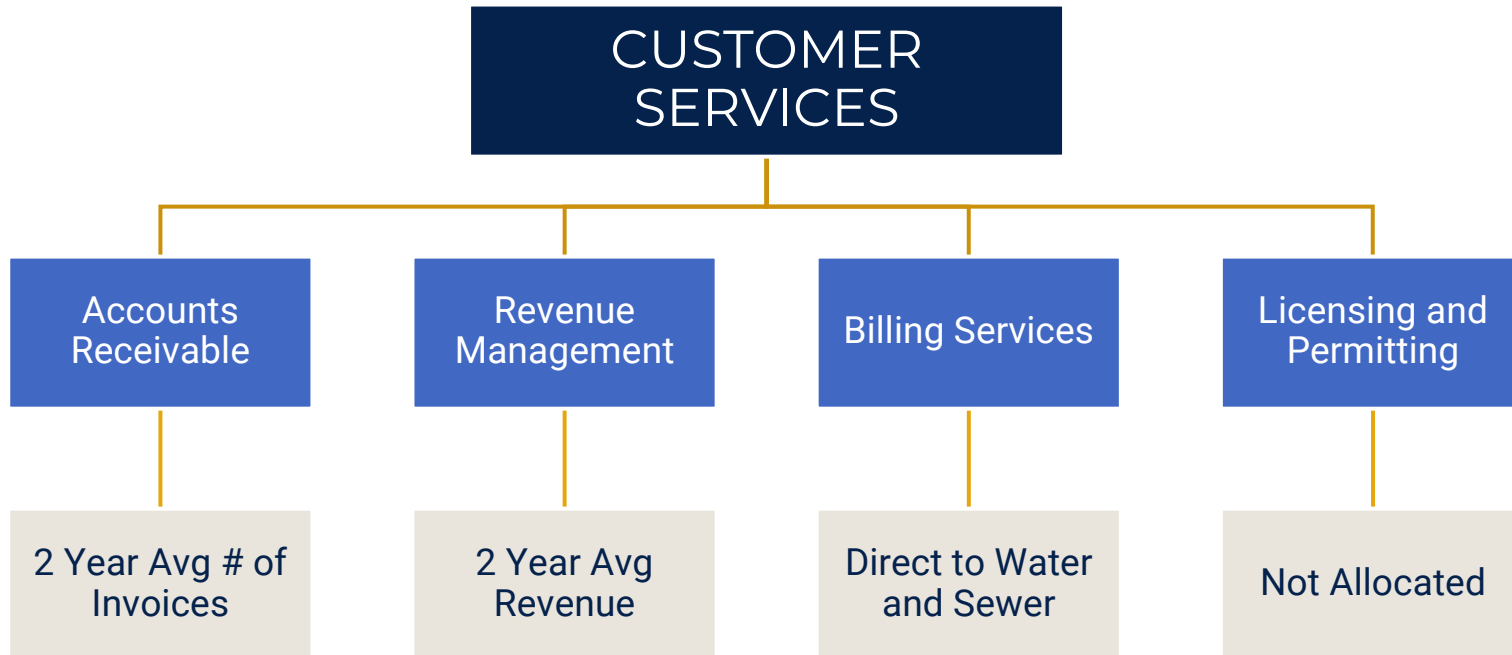
<b>1000-General Fund-111010 Finance</b>	<b>Debt Administration - Pension</b>	<b>General Ledger</b>	<b>Total</b>
5200-Sewer Enterprise	\$ 2,380	\$ 49,764	\$ 98,254
5210-Land Dev Fnd 5210 Sewer Connec	\$ -	\$ 10,204	\$ 10,268
6110-Internal Svc-Capt'l Replacemnt	\$ 752	\$ 9,708	\$ 49,020
6170-Capital Replacement-Building	\$ -	\$ 5,985	\$ 6,604
6180-OPP-PMRRS Replacement	\$ -	\$ -	\$ 18
7110-Trust-Donations & Gifts	\$ -	\$ -	\$ 7
7120-Trust-Library Endowment	\$ -	\$ -	\$ 110
7150-Trust-Rt56/Vernal Pool/Crml Mt	\$ -	\$ -	\$ 95
7170-Trust-Poway Rd Beautification	\$ -	\$ -	\$ 5
7180-Trust-Law Enf Forfeited Prop	\$ -	\$ -	\$ 19
7200-Poway RDA Successor Agency	\$ -	\$ -	\$ 872
7220-Poway RDA SA - Smith	\$ -	\$ -	\$ 522
7230-Poway RDA Suc Ag-2001TAB	\$ -	\$ -	\$ 23
7240-Poway RDA Suc Ag-2003TAB	\$ -	\$ -	\$ 19
7410-Trust Fd- Mary Patricia Ross	\$ -	\$ -	\$ 43
7420-Trust Fd- Bette Bendixen	\$ -	\$ -	\$ 497
7710-Poway Valley Sr.Ctr. Endowment	\$ -	\$ -	\$ 0
7740-Old Poway Park Tree Trust Fund	\$ -	\$ -	\$ 3
7750-Poway Arts Fund	\$ -	\$ -	\$ 2
7760-Kumeyaay Endowment	\$ -	\$ -	\$ 19
7770-Veterans Memorial	\$ -	\$ -	\$ 193
7800-Fire Equipment Trust	\$ -	\$ -	\$ 4
7830-Blue Sky Trust Fund	\$ -	\$ -	\$ 13
7840-Iron Mountain Donation Fund	\$ -	\$ -	\$ 2
TREA-Treasury Fund	\$ -	\$ -	\$ 1,488
<b>Total</b>	<b>\$ 59,452</b>	<b>\$ 611,503</b>	<b>\$ 2,038,344</b>

## 7 CUSTOMER SERVICES

The Customer Services Division is responsible for all water and sewer billing, as well as invoicing, collecting, and recording all City revenues. Customer Services also issues regulatory licenses, business certificates, and home occupation permits. Customer Services' costs are allocated to Receiving Departments as follows:

- **Accounts Receivable** – represents costs associated with processing accounts receivable transactions and collecting associated monies. These costs have been allocated based on a two-year average of the number of accounts receivable invoices.
- **Revenue Management** – represents the support related to providing cashiering services on behalf of City departments. These costs are allocated based on a two-year average of revenue.
- **Billing Services** – represents costs associated with managing the City's utility billing. These costs have been allocated directly to the Water and Sewer funds.
- **Licensing and Permitting** – represents costs associated with issuing regulatory licenses, business certificates, and home occupation permits. These costs have not been allocated because they are in service of the community rather than a specific department.

The chart on the following page illustrates the functions and measures used to allocate Customer Services costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



**COSTS TO BE ALLOCATED**

<b>1000-General Fund-112010 Customer Services</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
<b>Functional Expenditures</b>	<b>\$ 1,534,755</b>		<b>\$ 1,534,755</b>
<b>Total Deductions</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Incoming Costs</b>			
1000-General Fund-101010 City Clerk	\$ 8,197	\$ 2,233	\$ 10,430
1000-General Fund-103010 City Manager	\$ 9,535	\$ 1,644	\$ 11,178
1000-General Fund-110010 Director of Finance	\$ 361,160	\$ 52,393	\$ 413,553
1000-General Fund-111010 Finance	\$ 30,157	\$ 14,362	\$ 44,519
1000-General Fund-112010 Customer Services		\$ 647	\$ 647
1000-General Fund-113010 Information Technology Service		\$ 53,142	\$ 53,142
1000-General Fund-121010 Human Resources		\$ 45,121	\$ 45,121
1000-General Fund-122010 Risk Management		\$ 54,451	\$ 54,451
1000-General Fund-415010 Facilities Maintenance		\$ 56,614	\$ 56,614
1000-General Fund-114010 Support Services-GF		\$ 80,689	\$ 80,689
<b>Total Incoming Costs</b>	<b>\$ 409,049</b>	<b>\$ 361,296</b>	<b>\$ 770,345</b>
<b>Total Cost Adjustments</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total Costs to be Allocated</b>	<b>\$ 1,943,804</b>	<b>\$ 361,296</b>	<b>\$ 2,305,100</b>

**1000-General Fund-112010 Customer Services**

**EXPENSE DETAIL**

Expense Type	Expense (\$)	Accounts Receivable	Revenue Management	Billing Services	Licensing and Permitting
<b>Personnel</b>					
Salaries & Wages	\$ 754,020	\$ 32,315	\$ 107,717	\$ 531,405	\$ 82,583
Fringe Benefits	\$ 289,709	\$ 12,416	\$ 41,387	\$ 204,176	\$ 31,730
<b>Subtotal Personnel Cost</b>	<b>\$1,043,729</b>	<b>\$ 44,731</b>	<b>\$ 149,104</b>	<b>\$ 735,580</b>	<b>\$ 114,313</b>
<b>Operating Services &amp; Supplies</b>					
Employee Productivity	\$ 12,840	\$ 1,007	\$ 3,358	\$ 5,900	\$ 2,575
Contract Services	\$ 49,950	\$ 435	\$ 1,452	\$ 46,950	\$ 1,113
Transportation & Communication	\$ 95,430	\$ 438	\$ 1,461	\$ 92,410	\$ 1,120
Service Repairs & Maint. Materials Support	\$ 249,435	\$ 1,913	\$ 6,375	\$ 236,259	\$ 4,888
Debt Transfer / Equipment Rental / Other	\$ 83,371	\$ 3,876	\$ 12,919	\$ 56,672	\$ 9,904
Capital Outlay & Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Operating Cost</b>	<b>\$ 491,026</b>	<b>\$ 7,670</b>	<b>\$ 25,565</b>	<b>\$ 438,191</b>	<b>\$ 19,600</b>
<b>FUNCTIONAL EXPENDITURES</b>	<b>\$ 1,534,754.63</b>	<b>\$ 52,400.79</b>	<b>\$ 174,669.29</b>	<b>\$ 1,173,771.44</b>	<b>\$ 133,913.12</b>
<b>Disallowed Costs</b>					
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>					
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 1,534,754.63</b>	<b>\$ 52,400.79</b>	<b>\$ 174,669.29</b>	<b>\$ 1,173,771.44</b>	<b>\$ 133,913.12</b>
<b>First Allocation</b>					
Incoming - All Others	\$ 409,049	\$ 13,966	\$ 46,554	\$ 312,838	\$ 35,691
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (169,604)	\$ -	\$ -	\$ -	\$ (169,604)
<b>Subtotal of First Allocation</b>	<b>\$ 1,774,199.38</b>	<b>\$ 66,366.85</b>	<b>\$ 221,222.84</b>	<b>\$ 1,486,609.68</b>	<b>\$ -</b>
<b>Second Allocation</b>					
Incoming - All Others	\$ 361,296	\$ 12,336	\$ 41,119	\$ 276,317	\$ 31,524
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (31,524)	\$ -	\$ -	\$ -	\$ (31,524)
<b>Subtotal of Second Allocation</b>	<b>\$ 329,771.93</b>	<b>\$ 12,335.66</b>	<b>\$ 41,118.87</b>	<b>\$ 276,317.39</b>	<b>\$ -</b>
<b>TOTAL ALLOCATED</b>	<b>\$2,103,971</b>	<b>\$ 78,703</b>	<b>\$ 262,342</b>	<b>\$ 1,762,927</b>	<b>\$ -</b>

**1000-General Fund-112010 Customer Services**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Accounts Receivable</b>							
1000-General Fund-102010 City Attorney	3.50	0.751%	\$ 498		\$ 498		\$ 498
1000-General Fund-415010 Facilities Maintenance	1.00	0.215%	\$ 142		\$ 142	\$ 27	\$ 169
1000-General Fund-114010 Support Services-GF	34.50	7.403%	\$ 4,913		\$ 4,913	\$ 920	\$ 5,834
1000-General Fund-202020 Lake Operations	1.50	0.322%	\$ 214		\$ 214	\$ 40	\$ 254
1000-General Fund-204020 Performing Arts Center	3.50	0.751%	\$ 498		\$ 498	\$ 93	\$ 592
1000-General Fund-205020 Old Poway Park	19.00	4.077%	\$ 2,706		\$ 2,706	\$ 507	\$ 3,213
1000-General Fund-207020 Interpretive Services	5.00	1.073%	\$ 712		\$ 712	\$ 133	\$ 845
1000-General Fund-208020 Community Park	0.50	0.107%	\$ 71		\$ 71	\$ 13	\$ 85
1000-General Fund-301030 Planning	6.50	1.395%	\$ 926		\$ 926	\$ 173	\$ 1,099
1000-General Fund-414040 Park, Trail & Landscape Mainte	1.50	0.322%	\$ 214		\$ 214	\$ 40	\$ 254
1000-General Fund-501050 Fire Suppression	2.00	0.429%	\$ 285		\$ 285	\$ 53	\$ 338
1000-General Fund-502050 Fire Prevention	323.00	69.313%	\$ 46,001		\$ 46,001	\$ 8,615	\$ 54,616
1000-General Fund-504050 Law Enforcement	2.00	0.429%	\$ 285		\$ 285	\$ 53	\$ 338
2410-Comm. Development Block Grants	6.00	1.288%	\$ 855		\$ 855	\$ 160	\$ 1,015
2500-Household Hazardous Wste AB939	0.50	0.107%	\$ 71		\$ 71	\$ 13	\$ 85
3110-Debt Service Fund- City	2.00	0.429%	\$ 285		\$ 285	\$ 53	\$ 338
5100-Water Enterprise	45.50	9.764%	\$ 6,480		\$ 6,480	\$ 1,214	\$ 7,694
5200-Sewer Enterprise	1.00	0.215%	\$ 142		\$ 142	\$ 27	\$ 169
5210-Land Dev Fnd 5210 Sewer Connec	6.00	1.288%	\$ 855		\$ 855	\$ 160	\$ 1,015
6110-Internal Svc-Capt'l Replacemnt	0.50	0.107%	\$ 71		\$ 71	\$ 13	\$ 85
6170-Capital Replacement-Building	0.50	0.107%	\$ 71		\$ 71	\$ 13	\$ 85
6180-OPP-PMRRS Replacement	0.50	0.107%	\$ 71		\$ 71	\$ 13	\$ 85
<b>Total</b>	<b>466.00</b>	<b>100.000%</b>	<b>\$ 66,367</b>	<b>\$ -</b>	<b>\$ 66,367</b>	<b>\$ 12,336</b>	<b>\$ 78,703</b>

Allocation Basis:

2 Yr Avg # of Invoices

Source of Allocation:

Invoices Report

1000-General Fund-112010 Customer Services

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Revenue Management</b>							
1000-General Fund-101010 City Clerk	15,565.71	0.026%	\$ 57		\$ 57		\$ 57
1000-General Fund-102010 City Attorney	5,259.55	0.009%	\$ 19		\$ 19		\$ 19
1000-General Fund-111010 Finance	1,021,046.31	1.698%	\$ 3,757		\$ 3,757		\$ 3,757
1000-General Fund-112010 Customer Services	175,943.62	0.293%	\$ 647		\$ 647		\$ 647
1000-General Fund-113010 Information Technology Service	1,644.69	0.003%	\$ 6		\$ 6	\$ 1	\$ 7
1000-General Fund-121010 Human Resources	1,470.00	0.002%	\$ 5		\$ 5	\$ 1	\$ 6
1000-General Fund-122010 Risk Management	58,261.70	0.097%	\$ 214		\$ 214	\$ 41	\$ 255
1000-General Fund-415010 Facilities Maintenance	15,902.38	0.026%	\$ 59		\$ 59	\$ 11	\$ 70
1000-General Fund-114010 Support Services-GF	876,795.81	1.458%	\$ 3,226		\$ 3,226	\$ 612	\$ 3,838
1000-General Fund-400060 Public Works Director	947,868.04	1.576%	\$ 3,487		\$ 3,487	\$ 662	\$ 4,149
1000-General Fund-200020 Community Services Director	17,434.50	0.029%	\$ 64		\$ 64	\$ 12	\$ 76
1000-General Fund-201020 Recreation	67,850.54	0.113%	\$ 250		\$ 250	\$ 47	\$ 297
1000-General Fund-202020 Lake Operations	695,024.89	1.156%	\$ 2,557		\$ 2,557	\$ 485	\$ 3,042
1000-General Fund-203020 Aquatics	433,709.21	0.721%	\$ 1,596		\$ 1,596	\$ 303	\$ 1,898
1000-General Fund-204020 Performing Arts Center	1,038,083.94	1.726%	\$ 3,819		\$ 3,819	\$ 725	\$ 4,544
1000-General Fund-205020 Old Poway Park	549,962.83	0.915%	\$ 2,023		\$ 2,023	\$ 384	\$ 2,407
1000-General Fund-207020 Interpretive Services	4,894.32	0.008%	\$ 18		\$ 18	\$ 3	\$ 21
1000-General Fund-208020 Community Park	1,675,554.53	2.787%	\$ 6,165		\$ 6,165	\$ 1,170	\$ 7,334
1000-General Fund-301030 Planning	222,622.93	0.370%	\$ 819		\$ 819	\$ 155	\$ 974
1000-General Fund-303030 Building and Safety Inspection	2,076,304.06	3.453%	\$ 7,639		\$ 7,639	\$ 1,449	\$ 9,088
1000-General Fund-304030 Capital Improv. Projects Engin.	37.50	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
1000-General Fund-305030 Land Development Engineering	160,528.50	0.267%	\$ 591		\$ 591	\$ 112	\$ 703
1000-General Fund-306030 Engineering Inspection	384,170.00	0.639%	\$ 1,413		\$ 1,413	\$ 268	\$ 1,682
1000-General Fund-307040 Traffic Engineering	5,859.00	0.010%	\$ 22		\$ 22	\$ 4	\$ 26
1000-General Fund-414040 Park, Trail & Landscape Mainte	4,600.60	0.008%	\$ 17		\$ 17	\$ 3	\$ 20
1000-General Fund-500050 Fire Administration	11,080.34	0.018%	\$ 41		\$ 41	\$ 8	\$ 49
1000-General Fund-501050 Fire Suppression	185,320.68	0.308%	\$ 682		\$ 682	\$ 129	\$ 811
1000-General Fund-502050 Fire Prevention	482,082.98	0.802%	\$ 1,774		\$ 1,774	\$ 336	\$ 2,110
1000-General Fund-503050 Paramedics	2,317,118.28	3.854%	\$ 8,525		\$ 8,525	\$ 1,617	\$ 10,142
1000-General Fund-504050 Law Enforcement	138,550.18	0.230%	\$ 510		\$ 510	\$ 97	\$ 606
1060-City Capital Improvement Fund	226,852.37	0.377%	\$ 835		\$ 835	\$ 158	\$ 993
2110-Gasoline Taxes	25,526.39	0.042%	\$ 94		\$ 94	\$ 18	\$ 112
2120-Road Repair & Account Act 2017	1,062,475.20	1.767%	\$ 3,909		\$ 3,909	\$ 742	\$ 4,651
2220-Street Development- AB1600	27,891.91	0.046%	\$ 103		\$ 103	\$ 19	\$ 122
2230-Proposition A (Transnet 70%)	1,023,784.00	1.703%	\$ 3,767		\$ 3,767	\$ 715	\$ 4,481
2240-Proposition A (Transnet 30%)	307,500.00	0.511%	\$ 1,131		\$ 1,131	\$ 215	\$ 1,346
2260-Regional Arterials Traffic Mit	508,851.21	0.846%	\$ 1,872		\$ 1,872	\$ 355	\$ 2,227
2310-Drainage- Current	5,939.79	0.010%	\$ 22		\$ 22	\$ 4	\$ 26
2320-Drainage- AB1600	36,563.62	0.061%	\$ 135		\$ 135	\$ 26	\$ 160
2410-Comm. Development Block Grants	154,505.92	0.257%	\$ 568		\$ 568	\$ 108	\$ 676
2430-Transportation Development Act	10,731.66	0.018%	\$ 39		\$ 39	\$ 7	\$ 47
2450-Recycling Grants	79,287.00	0.132%	\$ 292		\$ 292	\$ 55	\$ 347

**1000-General Fund-112010 Customer Services**

**ALLOCATION DETAIL**

	<b>Allocation Units</b>	<b>Allocated Percent</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
2490-Supplemntl Law Enforce.(SLESF)	175,715.11	0.292%	\$ 646		\$ 646	\$ 123	\$ 769
2500-Household Hazardous Wste AB939	240,157.89	0.399%	\$ 884		\$ 884	\$ 168	\$ 1,051
2510-Housing In-Lieu Fees	146,670.59	0.244%	\$ 540		\$ 540	\$ 102	\$ 642
2520-Habitat Mitigation-In Lieu Fee	189,261.00	0.315%	\$ 696		\$ 696	\$ 132	\$ 828
2530-Federal Grants	161,440.14	0.268%	\$ 594		\$ 594	\$ 113	\$ 707
2570-Used Oil Grant Fund	7,435.00	0.012%	\$ 27		\$ 27	\$ 5	\$ 33
2590-Assessment District LMD 19-01	770,702.71	1.282%	\$ 2,836		\$ 2,836	\$ 538	\$ 3,374
2580-Fire Protection Impact Fees	23,576.44	0.039%	\$ 87		\$ 87	\$ 16	\$ 103
2600-Assessment District LMD Admin	5,443.65	0.009%	\$ 20		\$ 20	\$ 4	\$ 24
2610-Assessment District LMD 83-01A	169,479.92	0.282%	\$ 624		\$ 624	\$ 118	\$ 742
2620-Assessment District LMD 83-01B	23,267.02	0.039%	\$ 86		\$ 86	\$ 16	\$ 102
2630-Assessment District LMD 83-01C	12,921.17	0.021%	\$ 48		\$ 48	\$ 9	\$ 57
2710-Assessment District LMD 86-01A	230,894.81	0.384%	\$ 850		\$ 850	\$ 161	\$ 1,011
2740-Assessment District LMD 86-02A	20,868.89	0.035%	\$ 77		\$ 77	\$ 15	\$ 91
2750-Assessment District LMD 86-02B	59,094.91	0.098%	\$ 217		\$ 217	\$ 41	\$ 259
2760-Assessment District LMD 86-03A	25,782.58	0.043%	\$ 95		\$ 95	\$ 18	\$ 113
2770-Assessment District LMD 86-03B	15,659.02	0.026%	\$ 58		\$ 58	\$ 11	\$ 69
2780-Assessment District LMD 87-01	52,661.20	0.088%	\$ 194		\$ 194	\$ 37	\$ 231
2790-Assessment District Lighting	739,352.64	1.230%	\$ 2,720		\$ 2,720	\$ 516	\$ 3,236
2810-800 MHZ Communication Systems	110,775.27	0.184%	\$ 408		\$ 408	\$ 77	\$ 485
2830-SB 1186 Disabled Access Law	6,138.00	0.010%	\$ 23		\$ 23	\$ 4	\$ 27
2860-Public Educ & Gov't Prog	96,575.42	0.161%	\$ 355		\$ 355	\$ 67	\$ 423
2900-Poway Housing Authority	225,495.97	0.375%	\$ 830		\$ 830	\$ 157	\$ 987
3110-Debt Service Fund- City	284,500.00	0.473%	\$ 1,047		\$ 1,047	\$ 199	\$ 1,245
4110-Capital Proj Fd-Park Improvmt	813,213.50	1.352%	\$ 2,992		\$ 2,992	\$ 568	\$ 3,560
5100-Water Enterprise	24,513,804.75	40.769%	\$ 90,191		\$ 90,191	\$ 17,110	\$ 107,302
5110-Water Connection Fees	754,263.55	1.254%	\$ 2,775		\$ 2,775	\$ 526	\$ 3,302
5200-Sewer Enterprise	8,668,119.09	14.416%	\$ 31,892		\$ 31,892	\$ 6,050	\$ 37,942
5210-Land Dev Fnd 5210 Sewer Connec	797,408.49	1.326%	\$ 2,934		\$ 2,934	\$ 557	\$ 3,490
6110-Internal Svc-Capt'l Replacmnt	3,564,521.30	5.928%	\$ 13,115		\$ 13,115	\$ 2,488	\$ 15,603
6170-Capital Replacement-Building	47,129.75	0.078%	\$ 173		\$ 173	\$ 33	\$ 206
6180-OPP-PMRRS Replacement	32,036.67	0.053%	\$ 118		\$ 118	\$ 22	\$ 140
7180-Trust-Law Enf Forfeited Prop	3,388.03	0.006%	\$ 12		\$ 12	\$ 2	\$ 15
7770-Veterans Memorial	4,745.00	0.008%	\$ 17		\$ 17	\$ 3	\$ 21
7800-Fire Equipment Trust	75,000.00	0.125%	\$ 276		\$ 276	\$ 52	\$ 328
7830-Blue Sky Trust Fund	1.00	0.000%	\$ 0		\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>60,127,956.98</b>	<b>100.000%</b>	<b>\$ 221,223</b>	<b>\$ -</b>	<b>\$ 221,223</b>	<b>\$ 41,119</b>	<b>\$ 262,342</b>

**Allocation Basis:** [2 Yr Avg Revenue](#)

**Source of Allocation:** [Revenue Report](#)

**1000-General Fund-112010 Customer Services**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Billing Services</b>							
5100-Water Enterprise	0.80	80.000%	\$ 1,189,288		\$ 1,189,288	\$ 221,054	\$ 1,410,342
5200-Sewer Enterprise	0.20	20.000%	\$ 297,322		\$ 297,322	\$ 55,263	\$ 352,585
<b>Total</b>	<b>1.00</b>	<b>100.000%</b>	<b>\$ 1,486,610</b>	<b>\$ -</b>	<b>\$ 1,486,610</b>	<b>\$ 276,317</b>	<b>\$ 1,762,927</b>

**Allocation Basis:**

Direct to Water and Sewer

**ALLOCATION SUMMARY**

<b>1000-General Fund-112010 Customer Services</b>	<b>Accounts Receivable</b>	<b>Revenue Management</b>	<b>Billing Services</b>	<b>Total</b>
1000-General Fund-101010 City Clerk	\$ -	\$ 57	\$ -	\$ 57
1000-General Fund-102010 City Attorney	\$ 498	\$ 19	\$ -	\$ 518
1000-General Fund-111010 Finance	\$ -	\$ 3,757	\$ -	\$ 3,757
1000-General Fund-112010 Customer Services	\$ -	\$ 647	\$ -	\$ 647
1000-General Fund-113010 Information Technology Service	\$ -	\$ 7	\$ -	\$ 7
1000-General Fund-121010 Human Resources	\$ -	\$ 6	\$ -	\$ 6
1000-General Fund-122010 Risk Management	\$ -	\$ 255	\$ -	\$ 255
1000-General Fund-415010 Facilities Maintenance	\$ 169	\$ 70	\$ -	\$ 239
1000-General Fund-114010 Support Services-GF	\$ 5,834	\$ 3,838	\$ -	\$ 9,672
1000-General Fund-400060 Public Works Director	\$ -	\$ 4,149	\$ -	\$ 4,149
1000-General Fund-200020 Community Services Director	\$ -	\$ 76	\$ -	\$ 76
1000-General Fund-201020 Recreation	\$ -	\$ 297	\$ -	\$ 297
1000-General Fund-202020 Lake Operations	\$ 254	\$ 3,042	\$ -	\$ 3,296
1000-General Fund-203020 Aquatics	\$ -	\$ 1,898	\$ -	\$ 1,898
1000-General Fund-204020 Performing Arts Center	\$ 592	\$ 4,544	\$ -	\$ 5,136
1000-General Fund-205020 Old Poway Park	\$ 3,213	\$ 2,407	\$ -	\$ 5,620
1000-General Fund-207020 Interpretive Services	\$ 845	\$ 21	\$ -	\$ 867
1000-General Fund-208020 Community Park	\$ 85	\$ 7,334	\$ -	\$ 7,419
1000-General Fund-301030 Planning	\$ 1,099	\$ 974	\$ -	\$ 2,074
1000-General Fund-303030 Building and Safety Inspection	\$ -	\$ 9,088	\$ -	\$ 9,088
1000-General Fund-304030 Capital Improv. Projects Engin.	\$ -	\$ 0	\$ -	\$ 0
1000-General Fund-305030 Land Development Engineering	\$ -	\$ 703	\$ -	\$ 702.66
1000-General Fund-306030 Engineering Inspection	\$ -	\$ 1,682	\$ -	\$ 1,682
1000-General Fund-307040 Traffic Engineering	\$ -	\$ 26	\$ -	\$ 26
1000-General Fund-414040 Park, Trail & Landscape Mainte	\$ 254	\$ 20	\$ -	\$ 274
1000-General Fund-500050 Fire Administration	\$ -	\$ 49	\$ -	\$ 49
1000-General Fund-501050 Fire Suppression	\$ 338	\$ 811	\$ -	\$ 1,149
1000-General Fund-502050 Fire Prevention	\$ 54,616	\$ 2,110	\$ -	\$ 56,726
1000-General Fund-503050 Paramedics	\$ -	\$ 10,142	\$ -	\$ 10,142
1000-General Fund-504050 Law Enforcement	\$ 338	\$ 606	\$ -	\$ 945

**ALLOCATION SUMMARY**

<b>1000-General Fund-112010 Customer Services</b>	<b>Accounts Receivable</b>	<b>Revenue Management</b>	<b>Billing Services</b>	<b>Total</b>
1060-City Capital Improvement Fund	\$ -	\$ 993	\$ -	\$ 993
2110-Gasoline Taxes	\$ -	\$ 112	\$ -	\$ 112
2120-Road Repair & Account Act 2017	\$ -	\$ 4,651	\$ -	\$ 4,651
2220-Street Development- AB1600	\$ -	\$ 122	\$ -	\$ 122
2230-Proposition A (Transnet 70%)	\$ -	\$ 4,481	\$ -	\$ 4,481
2240-Proposition A (Transnet 30%)	\$ -	\$ 1,346	\$ -	\$ 1,346
2260-Regional Arterials Traffic Mit	\$ -	\$ 2,227	\$ -	\$ 2,227
2310-Drainage- Current	\$ -	\$ 26	\$ -	\$ 26
2320-Drainage- AB1600	\$ -	\$ 160	\$ -	\$ 160
2410-Comm. Development Block Grants	\$ 1,015	\$ 676	\$ -	\$ 1,691
2430-Transportation Development Act	\$ -	\$ 47	\$ -	\$ 47
2450-Recycling Grants	\$ -	\$ 347	\$ -	\$ 347
2490-Supplemntl Law Enforce.(SLESF)	\$ -	\$ 769	\$ -	\$ 769
2500-Household Hazardous Wste AB939	\$ 85	\$ 1,051	\$ -	\$ 1,136
2510-Housing In-Lieu Fees	\$ -	\$ 642	\$ -	\$ 642
2520-Habitat Mitigation-In Lieu Fee	\$ -	\$ 828	\$ -	\$ 828
2530-Federal Grants	\$ -	\$ 707	\$ -	\$ 707
2570-Used Oil Grant Fund	\$ -	\$ 33	\$ -	\$ 33
2590-Assessment District LMD 19-01	\$ -	\$ 3,374	\$ -	\$ 3,374
2580-Fire Protection Impact Fees	\$ -	\$ 103	\$ -	\$ 103
2600-Assessment District LMD Admin	\$ -	\$ 24	\$ -	\$ 24
2610-Assessment District LMD 83-01A	\$ -	\$ 742	\$ -	\$ 742
2620-Assessment District LMD 83-01B	\$ -	\$ 102	\$ -	\$ 102
2630-Assessment District LMD 83-01C	\$ -	\$ 57	\$ -	\$ 57
2710-Assessment District LMD 86-01A	\$ -	\$ 1,011	\$ -	\$ 1,011
2740-Assessment District LMD 86-02A	\$ -	\$ 91	\$ -	\$ 91
2750-Assessment District LMD 86-02B	\$ -	\$ 259	\$ -	\$ 259
2760-Assessment District LMD 86-03A	\$ -	\$ 113	\$ -	\$ 113
2770-Assessment District LMD 86-03B	\$ -	\$ 69	\$ -	\$ 69
2780-Assessment District LMD 87-01	\$ -	\$ 231	\$ -	\$ 231

**ALLOCATION SUMMARY**

<b>1000-General Fund-112010 Customer Services</b>	<b>Accounts Receivable</b>	<b>Revenue Management</b>	<b>Billing Services</b>	<b>Total</b>
2790-Assessment District Lighting	\$ -	\$ 3,236	\$ -	\$ 3,236
2810-800 MHZ Communication Systems	\$ -	\$ 485	\$ -	\$ 485
2830-SB 1186 Disabled Access Law	\$ -	\$ 27	\$ -	\$ 27
2860-Public Educ & Gov't Prog	\$ -	\$ 423	\$ -	\$ 423
2900-Poway Housing Authority	\$ -	\$ 987	\$ -	\$ 987
3110-Debt Service Fund- City	\$ 338	\$ 1,245	\$ -	\$ 1,583
4110-Capital Proj Fd-Park Improvmt	\$ -	\$ 3,560	\$ -	\$ 3,560
5100-Water Enterprise	\$ 7,694	\$ 107,302	\$ 1,410,342	\$1,525,337
5110-Water Connection Fees	\$ -	\$ 3,302	\$ -	\$ 3,302
5200-Sewer Enterprise	\$ 169	\$ 37,942	\$ 352,585	\$ 390,697
5210-Land Dev Fnd 5210 Sewer Connec	\$ 1,015	\$ 3,490	\$ -	\$ 4,505
6110-Internal Svc-Capt'l Replacemnt	\$ 85	\$ 15,603	\$ -	\$ 15,687
6170-Capital Replacement-Building	\$ 85	\$ 206	\$ -	\$ 291
6180-OPP-PMRRS Replacement	\$ 85	\$ 140	\$ -	\$ 225
7180-Trust-Law Enf Forfeited Prop	\$ -	\$ 15	\$ -	\$ 15
7770-Veterans Memorial	\$ -	\$ 21	\$ -	\$ 21
7800-Fire Equipment Trust	\$ -	\$ 328	\$ -	\$ 328
7830-Blue Sky Trust Fund	\$ -	\$ 0	\$ -	\$ 0
<b>Total</b>	<b>\$ 78,703</b>	<b>\$ 262,342</b>	<b>\$ 1,762,927</b>	<b>\$2,103,971</b>

## 8 INFORMATION TECHNOLOGY SERVICE

The Information Technology Division is responsible for oversight of the City's information systems, including maintenance of servers, network infrastructure, and coordination of the Citywide Geographic Information System (GIS) database. The Division is also a help desk for staff, providing hardware and software support. Information Technology costs are allocated to Receiving Departments as follows:

- **Hardware Support – Direct** – represents costs associated with providing support to City departments with any City-issued devices. These costs have been allocated based on the total number of devices.
- **Hardware Support - Citywide** – represents the general support provided by IT in answering device-related questions for hardware that is used Citywide and not directly associable to any one department. These costs are allocated based on the number of full-time equivalents.
- **Application Support – Direct** – represents costs associated with providing software application assistance to City staff and departments. These costs have been allocated based on the total number of software applications per department.<sup>8</sup>
- **Application Support – Citywide** – represents the costs associated with applications that are used Citywide and cannot be identified with any specific department. These costs are allocated based on the number of full-time equivalents (FTE).
- **Data Center – Utilities** – represents costs associated with management and oversight of utility-related data centers and servers. These costs are allocated based on SCADA System Usage.
- **GIS – Direct** – represents costs associated with the coordination of GIS database layers that are directly associated to the work done by specific City departments. These costs have been allocated based on the number of GIS layers per department, weighted to account for update frequency.<sup>9</sup>
- **GIS – Citywide** – represents the support related to the management of GIS layers that do not pertain to a specific department but are used throughout the City. These costs are allocated equally to all departments that have FTE.
- **IT Infrastructure** – represents the costs associated with support of the underlying infrastructure that allows day-to-day technology operations to occur throughout the City. These costs are allocated based on the number of full-time equivalents (FTE).
- **Citywide Purchasing** – represents the support associated with purchasing IT-related items on behalf of City departments. These costs are allocated based on the number of purchase orders.

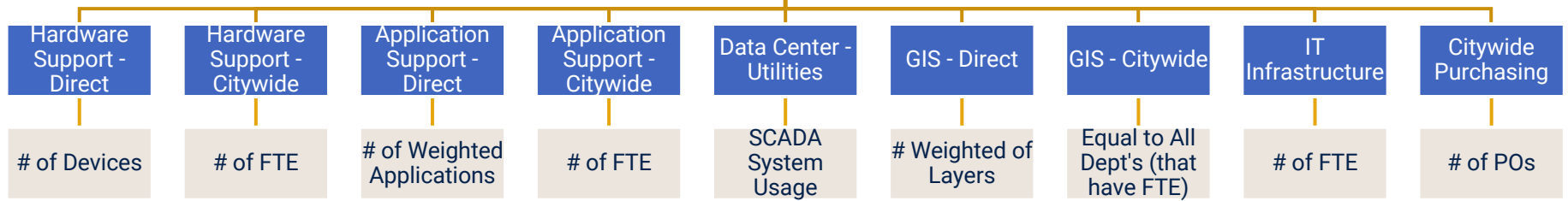
The chart on the following page illustrates the functions and measures used to allocate Information Technology costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs

<sup>8</sup> Based on IT staff feedback on the complexity of support required for certain applications, some applications were weighted at 0.25x, 0.5x, 2x, or 4x to better reflect the effort expended.

<sup>9</sup> Layers updated Never or Infrequently were weighted at 0.05; those updated annually were weighted at 0.1; monthly updates were weighted at 0.25; and weekly updated were weighted at 1.

citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

# INFORMATION TECHNOLOGY SERVICE



**COSTS TO BE ALLOCATED**

<b>1000-General Fund-113010 Information Technology Service</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
<b>Departmental Expenditures</b>	<b>\$ 2,062,821</b>		<b>\$ 2,062,821</b>
<b>Total Disallowed Costs</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Incoming Costs</b>			
1000-General Fund-100010 City Council	\$ 4,371	\$ 5,295	\$ 9,666
1000-General Fund-101010 City Clerk	\$ 13,185	\$ 3,574	\$ 16,758
1000-General Fund-102010 City Attorney	\$ 4,412	\$ 42	\$ 4,453
1000-General Fund-103010 City Manager	\$ 18,853	\$ 3,738	\$ 22,591
1000-General Fund-110010 Director of Finance	\$ 80,258	\$ 11,643	\$ 91,901
1000-General Fund-111010 Finance	\$ 23,486	\$ 11,125	\$ 34,611
1000-General Fund-112010 Customer Services	\$ 6	\$ 1	\$ 7
1000-General Fund-113010 Information Technology Service		\$ 34,956	\$ 34,956
1000-General Fund-121010 Human Resources		\$ 30,081	\$ 30,081
1000-General Fund-122010 Risk Management		\$ 36,301	\$ 36,301
1000-General Fund-415010 Facilities Maintenance		\$ 35,549	\$ 35,549
1000-General Fund-114010 Support Services-GF		\$ 53,793	\$ 53,793
<b>Total Incoming Costs</b>	<b>\$ 144,570</b>	<b>\$226,097</b>	<b>\$ 370,667</b>
<b>Total Cost Adjustments</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total Costs to be Allocated</b>	<b>\$ 2,207,391</b>	<b>\$226,097</b>	<b>\$ 2,433,487</b>

**1000-General Fund-113010 Information Technology Service**

**EXPENSE DETAIL**

Expense Type	Expense (\$)	Hardware Support - Direct	Hardware Support - Citywide	Application Support - Direct	Application Support - Citywide	Data Center - Utilities	GIS - Direct	GIS - Citywide	IT Infrastructure	Citywide Purchasing
<b>Personnel</b>										
Salaries & Wages	\$ 776,907	\$ 54,846	\$ 13,711	\$ 153,207	\$ 229,810	\$ 56,805	\$ 45,275	\$ 37,043	\$ 157,486	\$ 28,723
Fringe Benefits	\$ 272,399	\$ 19,230	\$ 4,807	\$ 53,717	\$ 80,576	\$ 19,917	\$ 15,874	\$ 12,988	\$ 55,218	\$ 10,071
<b>Subtotal Personnel Cost</b>	<b>\$ 1,049,306</b>	<b>\$ 74,075</b>	<b>\$ 18,519</b>	<b>\$ 206,924</b>	<b>\$ 310,387</b>	<b>\$ 76,721</b>	<b>\$ 61,150</b>	<b>\$ 50,031</b>	<b>\$ 212,704</b>	<b>\$ 38,794</b>
<b>Operating Services &amp; Supplies</b>										
Employee Productivity	\$ 11,160	\$ 788	\$ 197	\$ 2,201	\$ 3,301	\$ 816	\$ 650	\$ 532	\$ 2,262	\$ 413
Contract Services	\$ 20,100	\$ 1,419	\$ 355	\$ 3,964	\$ 5,946	\$ 1,470	\$ 1,171	\$ 958	\$ 4,074	\$ 743
Transportation & Communication	\$ 11,150	\$ 787	\$ 197	\$ 2,199	\$ 3,298	\$ 815	\$ 650	\$ 532	\$ 2,260	\$ 412
Service Repairs & Maint. Materials Support	\$ 650,993	\$ 45,957	\$ 11,489	\$ 128,377	\$ 192,565	\$ 47,598	\$ 37,937	\$ 31,040	\$ 131,962	\$ 24,068
Debt Transfer / Equipment Rental / Other	\$ 278,896	\$ 19,689	\$ 4,922	\$ 54,999	\$ 82,498	\$ 20,392	\$ 16,253	\$ 13,298	\$ 56,535	\$ 10,311
<b>Subtotal Operating Cost</b>	<b>\$ 1,013,515</b>	<b>\$ 71,549</b>	<b>\$ 17,887</b>	<b>\$ 199,866</b>	<b>\$ 299,799</b>	<b>\$ 74,105</b>	<b>\$ 59,064</b>	<b>\$ 48,325</b>	<b>\$ 205,449</b>	<b>\$ 37,471</b>
<b>FUNCTIONAL EXPENDITURES</b>	<b>\$ 2,062,820.59</b>	<b>\$ 145,624.29</b>	<b>\$ 36,406.07</b>	<b>\$ 406,790.58</b>	<b>\$ 610,185.86</b>	<b>\$ 150,826.03</b>	<b>\$ 120,213.28</b>	<b>\$ 98,356.32</b>	<b>\$ 418,153.13</b>	<b>\$ 76,265.02</b>
<b>Disallowed Costs</b>										
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>										
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 2,062,820.59</b>	<b>\$ 145,624.29</b>	<b>\$ 36,406.07</b>	<b>\$ 406,790.58</b>	<b>\$ 610,185.86</b>	<b>\$ 150,826.03</b>	<b>\$ 120,213.28</b>	<b>\$ 98,356.32</b>	<b>\$ 418,153.13</b>	<b>\$ 76,265.02</b>
<b>First Allocation</b>										
Incoming - All Others	\$ 144,570	\$ 10,206	\$ 2,551	\$ 28,509	\$ 42,764	\$ 10,570	\$ 8,425	\$ 6,893	\$ 29,306	\$ 5,345
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 2,207,390.57</b>	<b>\$ 155,830.18</b>	<b>\$ 38,957.54</b>	<b>\$ 435,299.94</b>	<b>\$ 652,949.91</b>	<b>\$ 161,396.47</b>	<b>\$ 128,638.26</b>	<b>\$ 105,249.49</b>	<b>\$ 447,458.83</b>	<b>\$ 81,609.95</b>
<b>Second Allocation</b>										
Incoming - All Others	\$ 226,097	\$ 15,961	\$ 3,990	\$ 44,587	\$ 66,880	\$ 16,531	\$ 13,176	\$ 10,780	\$ 45,832	\$ 8,359
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 226,096.90</b>	<b>\$ 15,961.25</b>	<b>\$ 3,990.31</b>	<b>\$ 44,586.57</b>	<b>\$ 66,879.85</b>	<b>\$ 16,531.39</b>	<b>\$ 13,176.06</b>	<b>\$ 10,780.41</b>	<b>\$ 45,831.97</b>	<b>\$ 8,359.08</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 2,433,487</b>	<b>\$ 171,791</b>	<b>\$ 42,948</b>	<b>\$ 479,887</b>	<b>\$ 719,830</b>	<b>\$ 177,928</b>	<b>\$ 141,814</b>	<b>\$ 116,030</b>	<b>\$ 493,291</b>	<b>\$ 89,969</b>

**1000-General Fund-113010 Information Technology Service**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Hardware Support - Direct</b>							
1000-General Fund-100010 City Council	1.00	0.199%	\$ 310		\$ 310		\$ 310
1000-General Fund-101010 City Clerk	8.00	1.590%	\$ 2,478		\$ 2,478		\$ 2,478
1000-General Fund-102010 City Attorney	2.00	0.398%	\$ 620		\$ 620		\$ 620
1000-General Fund-103010 City Manager	9.00	1.789%	\$ 2,788		\$ 2,788		\$ 2,788
1000-General Fund-110010 Director of Finance	6.00	1.193%	\$ 1,859		\$ 1,859		\$ 1,859
1000-General Fund-111010 Finance	21.00	4.175%	\$ 6,506		\$ 6,506		\$ 6,506
1000-General Fund-112010 Customer Services	23.00	4.573%	\$ 7,125		\$ 7,125		\$ 7,125
1000-General Fund-120010 Human Resources Director	4.00	0.795%	\$ 1,239		\$ 1,239	\$ 147	\$ 1,387
1000-General Fund-121010 Human Resources	13.00	2.584%	\$ 4,027		\$ 4,027	\$ 479	\$ 4,507
1000-General Fund-122010 Risk Management	2.00	0.398%	\$ 620		\$ 620	\$ 74	\$ 693
1000-General Fund-415010 Facilities Maintenance	9.00	1.789%	\$ 2,788		\$ 2,788	\$ 332	\$ 3,120
1000-General Fund-400060 Public Works Director	16.00	3.181%	\$ 4,957		\$ 4,957	\$ 590	\$ 5,547
1000-General Fund-200020 Community Services Director	18.00	3.579%	\$ 5,576		\$ 5,576	\$ 664	\$ 6,240
1000-General Fund-201020 Recreation	4.00	0.795%	\$ 1,239		\$ 1,239	\$ 147	\$ 1,387
1000-General Fund-202020 Lake Operations	13.00	2.584%	\$ 4,027		\$ 4,027	\$ 479	\$ 4,507
1000-General Fund-203020 Aquatics	10.00	1.988%	\$ 3,098		\$ 3,098	\$ 369	\$ 3,467
1000-General Fund-204020 Performing Arts Center	21.00	4.175%	\$ 6,506		\$ 6,506	\$ 774	\$ 7,280
1000-General Fund-205020 Old Poway Park	7.00	1.392%	\$ 2,169		\$ 2,169	\$ 258	\$ 2,427
1000-General Fund-207020 Interpretive Services	4.00	0.795%	\$ 1,239		\$ 1,239	\$ 147	\$ 1,387
1000-General Fund-208020 Community Park	20.00	3.976%	\$ 6,196		\$ 6,196	\$ 737	\$ 6,933
1000-General Fund-300030 Development Services Director	11.00	2.187%	\$ 3,408		\$ 3,408	\$ 405	\$ 3,813
1000-General Fund-301030 Planning	23.00	4.573%	\$ 7,125		\$ 7,125	\$ 848	\$ 7,973
1000-General Fund-303030 Building and Safety Inspection	12.00	2.386%	\$ 3,718		\$ 3,718	\$ 442	\$ 4,160
1000-General Fund-304030 Capital Improv. Projects Engin.	8.00	1.590%	\$ 2,478		\$ 2,478	\$ 295	\$ 2,773
1000-General Fund-305030 Land Development Engineering	11.00	2.187%	\$ 3,408		\$ 3,408	\$ 405	\$ 3,813
1000-General Fund-306030 Engineering Inspection	9.00	1.789%	\$ 2,788		\$ 2,788	\$ 332	\$ 3,120
1000-General Fund-414040 Park, Trail & Landscape Mainte	20.00	3.976%	\$ 6,196		\$ 6,196	\$ 737	\$ 6,933
1000-General Fund-500050 Fire Administration	18.00	3.579%	\$ 5,576		\$ 5,576	\$ 664	\$ 6,240
1000-General Fund-501050 Fire Suppression	30.00	5.964%	\$ 9,294		\$ 9,294	\$ 1,106	\$ 10,400
1000-General Fund-502050 Fire Prevention	13.00	2.584%	\$ 4,027		\$ 4,027	\$ 479	\$ 4,507
1000-General Fund-503050 Paramedics	15.00	2.982%	\$ 4,647		\$ 4,647	\$ 553	\$ 5,200
2110-Gasoline Taxes	8.00	1.590%	\$ 2,478		\$ 2,478	\$ 295	\$ 2,773
2310-Drainage- Current	7.00	1.392%	\$ 2,169		\$ 2,169	\$ 258	\$ 2,427
2600-Assessment District LMD Admin	3.00	0.596%	\$ 929		\$ 929	\$ 111	\$ 1,040
5100-Water Enterprise	85.00	16.899%	\$ 26,333		\$ 26,333	\$ 3,133	\$ 29,466
5200-Sewer Enterprise	11.00	2.187%	\$ 3,408		\$ 3,408	\$ 405	\$ 3,813
6110-Internal Svc-Capt'l Replacemnt	8.00	1.590%	\$ 2,478		\$ 2,478	\$ 295	\$ 2,773
<b>Total</b>	<b>503.00</b>	<b>100.000%</b>	<b>\$ 155,830</b>	<b>\$ -</b>	<b>\$ 155,830</b>	<b>\$ 15,961</b>	<b>\$ 171,791</b>

Allocation Basis:

# of Devices

Source of Allocation:

IT Dept.

**1000-General Fund-113010 Information Technology Service**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Hardware Support - Citywide</b>							
1000-General Fund-100010 City Council	2.50	1.028%	\$ 400		\$ 400		\$ 400
1000-General Fund-101010 City Clerk	3.00	1.233%	\$ 480		\$ 480		\$ 480
1000-General Fund-103010 City Manager	5.00	2.055%	\$ 801		\$ 801		\$ 801
1000-General Fund-110010 Director of Finance	2.00	0.822%	\$ 320		\$ 320		\$ 320
1000-General Fund-111010 Finance	6.00	2.467%	\$ 961		\$ 961		\$ 961
1000-General Fund-112010 Customer Services	9.00	3.700%	\$ 1,441		\$ 1,441		\$ 1,441
1000-General Fund-113010 Information Technology Service	6.00	2.467%	\$ 961		\$ 961		\$ 961
1000-General Fund-120010 Human Resources Director	2.00	0.822%	\$ 320		\$ 320	\$ 38	\$ 358
1000-General Fund-121010 Human Resources	4.00	1.644%	\$ 641		\$ 641	\$ 76	\$ 717
1000-General Fund-122010 Risk Management	1.00	0.411%	\$ 160		\$ 160	\$ 19	\$ 179
1000-General Fund-415010 Facilities Maintenance	4.00	1.644%	\$ 641		\$ 641	\$ 76	\$ 717
1000-General Fund-400060 Public Works Director	3.00	1.233%	\$ 480		\$ 480	\$ 57	\$ 538
1000-General Fund-200020 Community Services Director	4.50	1.850%	\$ 721		\$ 721	\$ 86	\$ 806
1000-General Fund-201020 Recreation	0.50	0.206%	\$ 80		\$ 80	\$ 10	\$ 90
1000-General Fund-202020 Lake Operations	6.00	2.467%	\$ 961		\$ 961	\$ 114	\$ 1,075
1000-General Fund-203020 Aquatics	4.00	1.644%	\$ 641		\$ 641	\$ 76	\$ 717
1000-General Fund-204020 Performing Arts Center	4.50	1.850%	\$ 721		\$ 721	\$ 86	\$ 806
1000-General Fund-205020 Old Poway Park	2.75	1.131%	\$ 440		\$ 440	\$ 52	\$ 493
1000-General Fund-207020 Interpretive Services	1.50	0.617%	\$ 240		\$ 240	\$ 29	\$ 269
1000-General Fund-208020 Community Park	5.00	2.055%	\$ 801		\$ 801	\$ 95	\$ 896
1000-General Fund-300030 Development Services Director	6.00	2.467%	\$ 961		\$ 961	\$ 114	\$ 1,075
1000-General Fund-301030 Planning	8.00	3.289%	\$ 1,281		\$ 1,281	\$ 152	\$ 1,433
1000-General Fund-304030 Capital Improv. Projects Engin.	4.00	1.644%	\$ 641		\$ 641	\$ 76	\$ 717
1000-General Fund-305030 Land Development Engineering	5.00	2.055%	\$ 801		\$ 801	\$ 95	\$ 896
1000-General Fund-306030 Engineering Inspection	3.00	1.233%	\$ 480		\$ 480	\$ 57	\$ 538
1000-General Fund-414040 Park, Trail & Landscape Mainte	15.00	6.166%	\$ 2,402		\$ 2,402	\$ 285	\$ 2,688
1000-General Fund-500050 Fire Administration	4.00	1.644%	\$ 641		\$ 641	\$ 76	\$ 717
1000-General Fund-501050 Fire Suppression	52.00	21.377%	\$ 8,328		\$ 8,328	\$ 989	\$ 9,317
1000-General Fund-502050 Fire Prevention	3.00	1.233%	\$ 480		\$ 480	\$ 57	\$ 538
2110-Gasoline Taxes	9.00	3.700%	\$ 1,441		\$ 1,441	\$ 171	\$ 1,613
2310-Drainage- Current	6.00	2.467%	\$ 961		\$ 961	\$ 114	\$ 1,075
2600-Assessment District LMD Admin	1.00	0.411%	\$ 160		\$ 160	\$ 19	\$ 179
5100-Water Enterprise	38.50	15.827%	\$ 6,166		\$ 6,166	\$ 732	\$ 6,898
5200-Sewer Enterprise	9.50	3.905%	\$ 1,521		\$ 1,521	\$ 181	\$ 1,702
6110-Internal Svc-Capt'l Replacemnt	3.00	1.233%	\$ 480		\$ 480	\$ 57	\$ 538
<b>Total</b>	<b>243.25</b>	<b>100.000%</b>	<b>\$ 38,958</b>	<b>\$ -</b>	<b>\$ 38,958</b>	<b>\$ 3,990</b>	<b>\$ 42,948</b>

Allocation Basis:

# of FTE

Source of Allocation:

Employee Report

**1000-General Fund-113010 Information Technology Service**

**ALLOCATION DETAIL**

	<b>Allocation Units</b>	<b>Allocated Percent</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
<b>Application Support - Direct</b>							
1000-General Fund-101010 City Clerk	0.75	3.333%	\$ 14,510		\$ 14,510		\$ 14,510
1000-General Fund-111010 Finance	2.00	8.889%	\$ 38,693		\$ 38,693		\$ 38,693
1000-General Fund-121010 Human Resources	2.25	10.000%	\$ 43,530		\$ 43,530	\$ 5,079	\$ 48,609
1000-General Fund-400060 Public Works Director	4.25	18.889%	\$ 82,223		\$ 82,223	\$ 9,595	\$ 91,818
1000-General Fund-200020 Community Services Director	0.75	3.333%	\$ 14,510		\$ 14,510	\$ 1,693	\$ 16,203
1000-General Fund-300030 Development Services Director	4.50	20.000%	\$ 87,060		\$ 87,060	\$10,159	\$ 97,219
1000-General Fund-500050 Fire Administration	0.75	3.333%	\$ 14,510		\$ 14,510	\$ 1,693	\$ 16,203
5100-Water Enterprise	4.00	17.778%	\$ 77,387		\$ 77,387	\$ 9,030	\$ 86,417
5200-Sewer Enterprise	3.25	14.444%	\$ 62,877		\$ 62,877	\$ 7,337	\$ 70,214
<b>Total</b>	<b>22.50</b>	<b>100.000%</b>	<b>\$ 435,300</b>	<b>\$ -</b>	<b>\$ 435,300</b>	<b>\$ 44,587</b>	<b>\$ 479,887</b>

**Allocation Basis:**

**# of Weighted Applications**

**Source of Allocation:**

**IT Dept.**

**1000-General Fund-113010 Information Technology Service**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Application Support - Citywide</b>							
1000-General Fund-100010 City Council	2.50	1.028%	\$ 6,711		\$ 6,711		\$ 6,711
1000-General Fund-101010 City Clerk	3.00	1.233%	\$ 8,053		\$ 8,053		\$ 8,053
1000-General Fund-103010 City Manager	5.00	2.055%	\$ 13,421		\$ 13,421		\$ 13,421
1000-General Fund-110010 Director of Finance	2.00	0.822%	\$ 5,369		\$ 5,369		\$ 5,369
1000-General Fund-111010 Finance	6.00	2.467%	\$ 16,106		\$ 16,106		\$ 16,106
1000-General Fund-112010 Customer Services	9.00	3.700%	\$ 24,158		\$ 24,158		\$ 24,158
1000-General Fund-113010 Information Technology Service	6.00	2.467%	\$ 16,106		\$ 16,106		\$ 16,106
1000-General Fund-120010 Human Resources Director	2.00	0.822%	\$ 5,369		\$ 5,369	\$ 638	\$ 6,006
1000-General Fund-121010 Human Resources	4.00	1.644%	\$ 10,737		\$ 10,737	\$ 1,275	\$ 12,013
1000-General Fund-122010 Risk Management	1.00	0.411%	\$ 2,684		\$ 2,684	\$ 319	\$ 3,003
1000-General Fund-415010 Facilities Maintenance	4.00	1.644%	\$ 10,737		\$ 10,737	\$ 1,275	\$ 12,013
1000-General Fund-400060 Public Works Director	3.00	1.233%	\$ 8,053		\$ 8,053	\$ 957	\$ 9,009
1000-General Fund-200020 Community Services Director	4.50	1.850%	\$ 12,079		\$ 12,079	\$ 1,435	\$ 13,514
1000-General Fund-201020 Recreation	0.50	0.206%	\$ 1,342		\$ 1,342	\$ 159	\$ 1,502
1000-General Fund-202020 Lake Operations	6.00	2.467%	\$ 16,106		\$ 16,106	\$ 1,913	\$ 18,019
1000-General Fund-203020 Aquatics	4.00	1.644%	\$ 10,737		\$ 10,737	\$ 1,275	\$ 12,013
1000-General Fund-204020 Performing Arts Center	4.50	1.850%	\$ 12,079		\$ 12,079	\$ 1,435	\$ 13,514
1000-General Fund-205020 Old Poway Park	2.75	1.131%	\$ 7,382		\$ 7,382	\$ 877	\$ 8,259
1000-General Fund-207020 Interpretive Services	1.50	0.617%	\$ 4,026		\$ 4,026	\$ 478	\$ 4,505
1000-General Fund-208020 Community Park	5.00	2.055%	\$ 13,421		\$ 13,421	\$ 1,594	\$ 15,016
1000-General Fund-300030 Development Services Director	6.00	2.467%	\$ 16,106		\$ 16,106	\$ 1,913	\$ 18,019
1000-General Fund-301030 Planning	8.00	3.289%	\$ 21,474		\$ 21,474	\$ 2,551	\$ 24,025
1000-General Fund-304030 Capital Improv. Projects Engin.	4.00	1.644%	\$ 10,737		\$ 10,737	\$ 1,275	\$ 12,013
1000-General Fund-305030 Land Development Engineering	5.00	2.055%	\$ 13,421		\$ 13,421	\$ 1,594	\$ 15,016
1000-General Fund-306030 Engineering Inspection	3.00	1.233%	\$ 8,053		\$ 8,053	\$ 957	\$ 9,009
1000-General Fund-414040 Park, Trail & Landscape Mainte	15.00	6.166%	\$ 40,264		\$ 40,264	\$ 4,783	\$ 45,047
1000-General Fund-500050 Fire Administration	4.00	1.644%	\$ 10,737		\$ 10,737	\$ 1,275	\$ 12,013
1000-General Fund-501050 Fire Suppression	52.00	21.377%	\$ 139,582		\$ 139,582	\$ 16,580	\$ 156,163
1000-General Fund-502050 Fire Prevention	3.00	1.233%	\$ 8,053		\$ 8,053	\$ 957	\$ 9,009
2110-Gasoline Taxes	9.00	3.700%	\$ 24,158		\$ 24,158	\$ 2,870	\$ 27,028
2310-Drainage- Current	6.00	2.467%	\$ 16,106		\$ 16,106	\$ 1,913	\$ 18,019
2600-Assessment District LMD Admin	1.00	0.411%	\$ 2,684		\$ 2,684	\$ 319	\$ 3,003
5100-Water Enterprise	38.50	15.827%	\$ 103,345		\$ 103,345	\$ 12,276	\$ 115,621
5200-Sewer Enterprise	9.50	3.905%	\$ 25,501		\$ 25,501	\$ 3,029	\$ 28,530
6110-Internal Svc-Capt'l Replacemnt	3.00	1.233%	\$ 8,053		\$ 8,053	\$ 957	\$ 9,009
<b>Total</b>	<b>243.25</b>	<b>100.000%</b>	<b>\$ 652,950</b>	<b>\$ -</b>	<b>\$ 652,950</b>	<b>\$ 66,880</b>	<b>\$ 719,830</b>

Allocation Basis:

# of FTE

Source of Allocation:

Employee Report

**1000-General Fund-113010 Information Technology Service**

**ALLOCATION DETAIL**

	<b>Allocation Units</b>	<b>Allocated Percent</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
<b>Data Center - Utilities</b>							
5100-Water Enterprise	0.95	95.000%	\$ 153,327		\$ 153,327	\$ 15,705	\$ 169,031
5200-Sewer Enterprise	0.05	5.000%	\$ 8,070		\$ 8,070	\$ 827	\$ 8,896
<b>Total</b>	<b>1.00</b>	<b>100.000%</b>	<b>\$ 161,396</b>	<b>\$ -</b>	<b>\$ 161,396</b>	<b>\$ 16,531</b>	<b>\$ 177,928</b>

**Allocation Basis:**

SCADA System Usage

**Source of Allocation:**

Utilities Dept.

**1000-General Fund-113010 Information Technology Service**

**ALLOCATION DETAIL**

	<b>Allocation Units</b>	<b>Allocated Percent</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
<b>GIS - Direct</b>							
1000-General Fund-111010 Finance	0.10	0.081%	\$ 104		\$ 104		\$ 104
1000-General Fund-400060 Public Works Director	0.45	0.364%	\$ 468		\$ 468	\$ 48	\$ 516
1000-General Fund-200020 Community Services Director	0.85	0.688%	\$ 885		\$ 885	\$ 91	\$ 975
1000-General Fund-301030 Planning	4.40	3.559%	\$ 4,579		\$ 4,579	\$ 469	\$ 5,048
1000-General Fund-306030 Engineering Inspection	0.70	0.566%	\$ 728		\$ 728	\$ 75	\$ 803
1000-General Fund-307040 Traffic Engineering	7.40	5.986%	\$ 7,700		\$ 7,700	\$ 789	\$ 8,490
1000-General Fund-308040 Storm Water Program	17.45	14.116%	\$ 18,158		\$ 18,158	\$ 1,861	\$ 20,020
1000-General Fund-414040 Park, Trail & Landscape Mainte	0.70	0.566%	\$ 728		\$ 728	\$ 75	\$ 803
1000-General Fund-500050 Fire Administration	4.45	3.600%	\$ 4,631		\$ 4,631	\$ 475	\$ 5,105
2580-Fire Protection Impact Fees	0.02	0.016%	\$ 21		\$ 21	\$ 2	\$ 23
2600-Assessment District LMD Admin	0.02	0.016%	\$ 21		\$ 21	\$ 2	\$ 23
2610-Assessment District LMD 83-01A	0.02	0.016%	\$ 21		\$ 21	\$ 2	\$ 23
2620-Assessment District LMD 83-01B	0.02	0.016%	\$ 21		\$ 21	\$ 2	\$ 23
2630-Assessment District LMD 83-01C	0.02	0.016%	\$ 21		\$ 21	\$ 2	\$ 23
2710-Assessment District LMD 86-01A	0.02	0.016%	\$ 21		\$ 21	\$ 2	\$ 23
2740-Assessment District LMD 86-02A	0.02	0.016%	\$ 21		\$ 21	\$ 2	\$ 23
2750-Assessment District LMD 86-02B	0.02	0.016%	\$ 21		\$ 21	\$ 2	\$ 23
2760-Assessment District LMD 86-03A	0.02	0.016%	\$ 21		\$ 21	\$ 2	\$ 23
2770-Assessment District LMD 86-03B	0.02	0.016%	\$ 21		\$ 21	\$ 2	\$ 23
2780-Assessment District LMD 87-01	0.02	0.016%	\$ 21		\$ 21	\$ 2	\$ 23
2790-Assessment District Lighting	1.10	0.890%	\$ 1,145		\$ 1,145	\$ 117	\$ 1,262
5100-Water Enterprise	40.45	32.721%	\$ 42,092		\$ 42,092	\$ 4,315	\$ 46,407
5200-Sewer Enterprise	45.35	36.685%	\$ 47,191		\$ 47,191	\$ 4,838	\$ 52,029
<b>Total</b>	<b>123.62</b>	<b>100.000%</b>	<b>\$ 128,638</b>	<b>\$ -</b>	<b>\$ 128,638</b>	<b>\$ 13,176</b>	<b>\$ 141,814</b>

**Allocation Basis:**

**# of Weighted Layers**

**Source of Allocation:**

**Weighted Layers List**

**1000-General Fund-113010 Information Technology Service**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
GIS - Citywide							
1000-General Fund-100010 City Council	1.00	2.857%	\$ 3,007		\$ 3,007		\$ 3,007
1000-General Fund-101010 City Clerk	1.00	2.857%	\$ 3,007		\$ 3,007		\$ 3,007
1000-General Fund-103010 City Manager	1.00	2.857%	\$ 3,007		\$ 3,007		\$ 3,007
1000-General Fund-110010 Director of Finance	1.00	2.857%	\$ 3,007		\$ 3,007		\$ 3,007
1000-General Fund-111010 Finance	1.00	2.857%	\$ 3,007		\$ 3,007		\$ 3,007
1000-General Fund-112010 Customer Services	1.00	2.857%	\$ 3,007		\$ 3,007		\$ 3,007
1000-General Fund-113010 Information Technology Service	1.00	2.857%	\$ 3,007		\$ 3,007		\$ 3,007
1000-General Fund-120010 Human Resources Director	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
1000-General Fund-121010 Human Resources	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
1000-General Fund-122010 Risk Management	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
1000-General Fund-415010 Facilities Maintenance	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
1000-General Fund-400060 Public Works Director	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
1000-General Fund-200020 Community Services Director	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
1000-General Fund-201020 Recreation	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
1000-General Fund-202020 Lake Operations	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
1000-General Fund-203020 Aquatics	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
1000-General Fund-204020 Performing Arts Center	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
1000-General Fund-205020 Old Poway Park	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
1000-General Fund-207020 Interpretive Services	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
1000-General Fund-208020 Community Park	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
1000-General Fund-300030 Development Services Director	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
1000-General Fund-301030 Planning	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
1000-General Fund-304030 Capital Improv. Projects Engin.	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
1000-General Fund-305030 Land Development Engineering	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
1000-General Fund-306030 Engineering Inspection	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
1000-General Fund-414040 Park, Trail & Landscape Mainte	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
1000-General Fund-500050 Fire Administration	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
1000-General Fund-501050 Fire Suppression	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
1000-General Fund-502050 Fire Prevention	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
2110-Gasoline Taxes	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
2310-Drainage- Current	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
2600-Assessment District LMD Admin	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
5100-Water Enterprise	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
5200-Sewer Enterprise	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
6110-Internal Svc-Capt'l Replacemnt	1.00	2.857%	\$ 3,007		\$ 3,007	\$ 385	\$ 3,392
<b>Total</b>	<b>35.00</b>	<b>100.000%</b>	<b>\$ 105,249</b>	<b>\$ -</b>	<b>\$ 105,249</b>	<b>\$ 10,780</b>	<b>\$ 116,030</b>

Allocation Basis:

Equal to All Dept (That have FTE)

**1000-General Fund-113010 Information Technology Service**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>IT Infrastructure</b>							
1000-General Fund-100010 City Council	2.50	1.028%	\$ 4,599		\$ 4,599		\$ 4,599
1000-General Fund-101010 City Clerk	3.00	1.233%	\$ 5,519		\$ 5,519		\$ 5,519
1000-General Fund-103010 City Manager	5.00	2.055%	\$ 9,198		\$ 9,198		\$ 9,198
1000-General Fund-110010 Director of Finance	2.00	0.822%	\$ 3,679		\$ 3,679		\$ 3,679
1000-General Fund-111010 Finance	6.00	2.467%	\$ 11,037		\$ 11,037		\$ 11,037
1000-General Fund-112010 Customer Services	9.00	3.700%	\$ 16,556		\$ 16,556		\$ 16,556
1000-General Fund-113010 Information Technology Service	6.00	2.467%	\$ 11,037		\$ 11,037		\$ 11,037
1000-General Fund-120010 Human Resources Director	2.00	0.822%	\$ 3,679		\$ 3,679	\$ 437	\$ 4,116
1000-General Fund-121010 Human Resources	4.00	1.644%	\$ 7,358		\$ 7,358	\$ 874	\$ 8,232
1000-General Fund-122010 Risk Management	1.00	0.411%	\$ 1,840		\$ 1,840	\$ 219	\$ 2,058
1000-General Fund-415010 Facilities Maintenance	4.00	1.644%	\$ 7,358		\$ 7,358	\$ 874	\$ 8,232
1000-General Fund-400060 Public Works Director	3.00	1.233%	\$ 5,519		\$ 5,519	\$ 656	\$ 6,174
1000-General Fund-200020 Community Services Director	4.50	1.850%	\$ 8,278		\$ 8,278	\$ 983	\$ 9,261
1000-General Fund-201020 Recreation	0.50	0.206%	\$ 920		\$ 920	\$ 109	\$ 1,029
1000-General Fund-202020 Lake Operations	6.00	2.467%	\$ 11,037		\$ 11,037	\$ 1,311	\$ 12,348
1000-General Fund-203020 Aquatics	4.00	1.644%	\$ 7,358		\$ 7,358	\$ 874	\$ 8,232
1000-General Fund-204020 Performing Arts Center	4.50	1.850%	\$ 8,278		\$ 8,278	\$ 983	\$ 9,261
1000-General Fund-205020 Old Poway Park	2.75	1.131%	\$ 5,059		\$ 5,059	\$ 601	\$ 5,660
1000-General Fund-207020 Interpretive Services	1.50	0.617%	\$ 2,759		\$ 2,759	\$ 328	\$ 3,087
1000-General Fund-208020 Community Park	5.00	2.055%	\$ 9,198		\$ 9,198	\$ 1,093	\$ 10,290
1000-General Fund-300030 Development Services Director	6.00	2.467%	\$ 11,037		\$ 11,037	\$ 1,311	\$ 12,348
1000-General Fund-301030 Planning	8.00	3.289%	\$ 14,716		\$ 14,716	\$ 1,748	\$ 16,464
1000-General Fund-304030 Capital Improv. Projects Engin.	4.00	1.644%	\$ 7,358		\$ 7,358	\$ 874	\$ 8,232
1000-General Fund-305030 Land Development Engineering	5.00	2.055%	\$ 9,198		\$ 9,198	\$ 1,093	\$ 10,290
1000-General Fund-306030 Engineering Inspection	3.00	1.233%	\$ 5,519		\$ 5,519	\$ 656	\$ 6,174
1000-General Fund-414040 Park, Trail & Landscape Mainte	15.00	6.166%	\$ 27,593		\$ 27,593	\$ 3,278	\$ 30,870
1000-General Fund-500050 Fire Administration	4.00	1.644%	\$ 7,358		\$ 7,358	\$ 874	\$ 8,232
1000-General Fund-501050 Fire Suppression	52.00	21.377%	\$ 95,654		\$ 95,654	\$ 11,362	\$ 107,016
1000-General Fund-502050 Fire Prevention	3.00	1.233%	\$ 5,519		\$ 5,519	\$ 656	\$ 6,174
2110-Gasoline Taxes	9.00	3.700%	\$ 16,556		\$ 16,556	\$ 1,967	\$ 18,522
2310-Drainage- Current	6.00	2.467%	\$ 11,037		\$ 11,037	\$ 1,311	\$ 12,348
2600-Assessment District LMD Admin	1.00	0.411%	\$ 1,840		\$ 1,840	\$ 219	\$ 2,058
5100-Water Enterprise	38.50	15.827%	\$ 70,821		\$ 70,821	\$ 8,413	\$ 79,233
5200-Sewer Enterprise	9.50	3.905%	\$ 17,475		\$ 17,475	\$ 2,076	\$ 19,551
6110-Internal Svc-Capt'l Replacemnt	3.00	1.233%	\$ 5,519		\$ 5,519	\$ 656	\$ 6,174
<b>Total</b>	<b>243.25</b>	<b>100.000%</b>	<b>\$ 447,459</b>	<b>\$ -</b>	<b>\$ 447,459</b>	<b>\$ 45,832</b>	<b>\$ 493,291</b>

Allocation Basis:

# of FTE

Source of Allocation:

Employee Report

**1000-General Fund-113010 Information Technology Service**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Citywide Purchasing</b>							
1000-General Fund-103010 City Manager	1.00	0.262%	\$ 214		\$ 214		\$ 214
1000-General Fund-110010 Director of Finance	3.00	0.785%	\$ 641		\$ 641		\$ 641
1000-General Fund-111010 Finance	1.00	0.262%	\$ 214		\$ 214		\$ 214
1000-General Fund-112010 Customer Services	4.00	1.047%	\$ 855		\$ 855		\$ 855
1000-General Fund-113010 Information Technology Service	18.00	4.712%	\$ 3,845		\$ 3,845		\$ 3,845
1000-General Fund-415010 Facilities Maintenance	27.00	7.068%	\$ 5,768		\$ 5,768	\$ 636	\$ 6,404
1000-General Fund-114010 Support Services-GF	2.00	0.524%	\$ 427		\$ 427	\$ 47	\$ 474
1000-General Fund-400060 Public Works Director	1.00	0.262%	\$ 214		\$ 214	\$ 24	\$ 237
1000-General Fund-200020 Community Services Director	9.00	2.356%	\$ 1,923		\$ 1,923	\$ 212	\$ 2,135
1000-General Fund-203020 Aquatics	3.00	0.785%	\$ 641		\$ 641	\$ 71	\$ 712
1000-General Fund-204020 Performing Arts Center	2.00	0.524%	\$ 427		\$ 427	\$ 47	\$ 474
1000-General Fund-205020 Old Poway Park	3.00	0.785%	\$ 641		\$ 641	\$ 71	\$ 712
1000-General Fund-206020 Library	1.00	0.262%	\$ 214		\$ 214	\$ 24	\$ 237
1000-General Fund-208020 Community Park	1.00	0.262%	\$ 214		\$ 214	\$ 24	\$ 237
1000-General Fund-301030 Planning	5.00	1.309%	\$ 1,068		\$ 1,068	\$ 118	\$ 1,186
1000-General Fund-307040 Traffic Engineering	3.00	0.785%	\$ 641		\$ 641	\$ 71	\$ 712
1000-General Fund-308040 Storm Water Program	5.00	1.309%	\$ 1,068		\$ 1,068	\$ 118	\$ 1,186
1000-General Fund-414040 Park, Trail & Landscape Mainte	19.00	4.974%	\$ 4,059		\$ 4,059	\$ 447	\$ 4,507
1000-General Fund-501050 Fire Suppression	15.00	3.927%	\$ 3,205		\$ 3,205	\$ 353	\$ 3,558
1000-General Fund-503050 Paramedics	6.00	1.571%	\$ 1,282		\$ 1,282	\$ 141	\$ 1,423
1000-General Fund	1.00	0.262%	\$ 214		\$ 214	\$ 24	\$ 237
1000-General Fund	1.00	0.262%	\$ 214		\$ 214	\$ 24	\$ 237
2110-Gasoline Taxes	15.00	3.927%	\$ 3,205		\$ 3,205	\$ 353	\$ 3,558
2310-Drainage- Current	3.00	0.785%	\$ 641		\$ 641	\$ 71	\$ 712
2410-Comm. Development Block Grants	2.00	0.524%	\$ 427		\$ 427	\$ 47	\$ 474
2430-Transportation Development Act	1.00	0.262%	\$ 214		\$ 214	\$ 24	\$ 237
2580-Fire Protection Impact Fees	3.00	0.785%	\$ 641		\$ 641	\$ 71	\$ 712
2610-Assessment District LMD 83-01A	3.00	0.785%	\$ 641		\$ 641	\$ 71	\$ 712
2620-Assessment District LMD 83-01B	1.00	0.262%	\$ 214		\$ 214	\$ 24	\$ 237
2630-Assessment District LMD 83-01C	1.00	0.262%	\$ 214		\$ 214	\$ 24	\$ 237
2710-Assessment District LMD 86-01A	1.00	0.262%	\$ 214		\$ 214	\$ 24	\$ 237
2740-Assessment District LMD 86-02A	1.00	0.262%	\$ 214		\$ 214	\$ 24	\$ 237
2750-Assessment District LMD 86-02B	1.00	0.262%	\$ 214		\$ 214	\$ 24	\$ 237
2760-Assessment District LMD 86-03A	1.00	0.262%	\$ 214		\$ 214	\$ 24	\$ 237
2770-Assessment District LMD 86-03B	1.00	0.262%	\$ 214		\$ 214	\$ 24	\$ 237
2780-Assessment District LMD 87-01	1.00	0.262%	\$ 214		\$ 214	\$ 24	\$ 237
2790-Assessment District Lighting	9.00	2.356%	\$ 1,923		\$ 1,923	\$ 212	\$ 2,135
4200-Cap Projs-Municipal Improvemnt	75.00	19.634%	\$ 16,023		\$ 16,023	\$ 1,766	\$ 17,789
5100-Water Enterprise	67.00	17.539%	\$ 14,314		\$ 14,314	\$ 1,578	\$ 15,891
5200-Sewer Enterprise	12.00	3.141%	\$ 2,564		\$ 2,564	\$ 283	\$ 2,846

**1000-General Fund-113010 Information Technology Service**

**ALLOCATION DETAIL**

	<b>Allocation Units</b>	<b>Allocated Percent</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
6110-Internal Svc-Capt'l Replacemnt	47.00	12.304%	\$ 10,041		\$ 10,041	\$ 1,107	\$ 11,148
6170-Capital Replacement-Building	5.00	1.309%	\$ 1,068		\$ 1,068	\$ 118	\$ 1,186
7420-Trust Fd- Bette Bendixen	1.00	0.262%	\$ 214		\$ 214	\$ 24	\$ 237
<b>Total</b>	<b>382.00</b>	<b>100.000%</b>	<b>\$ 81,610</b>	<b>\$ -</b>	<b>\$ 81,610</b>	<b>\$ 8,359</b>	<b>\$ 89,969</b>

**Allocation Basis:**

# of POs

**Source of Allocation:**

FY24 PO Report

**ALLOCATION SUMMARY**

<b>1000-General Fund-113010 Information Technology Service</b>	<b>Hardware Support - Direct</b>	<b>Hardware Support - Citywide</b>	<b>Application Support - Direct</b>	<b>Application Support - Citywide</b>
1000-General Fund-100010 City Council	\$ 310	\$ 400	\$ -	\$ 6,711
1000-General Fund-101010 City Clerk	\$ 2,478	\$ 480	\$ 14,510	\$ 8,053
1000-General Fund-102010 City Attorney	\$ 620	\$ -	\$ -	\$ -
1000-General Fund-103010 City Manager	\$ 2,788	\$ 801	\$ -	\$ 13,421
1000-General Fund-110010 Director of Finance	\$ 1,859	\$ 320	\$ -	\$ 5,369
1000-General Fund-111010 Finance	\$ 6,506	\$ 961	\$ 38,693	\$ 16,106
1000-General Fund-112010 Customer Services	\$ 7,125	\$ 1,441	\$ -	\$ 24,158
1000-General Fund-113010 Information Technology Service	\$ -	\$ 961	\$ -	\$ 16,106
1000-General Fund-120010 Human Resources Director	\$ 1,387	\$ 358	\$ -	\$ 6,006
1000-General Fund-121010 Human Resources	\$ 4,507	\$ 717	\$ 48,609	\$ 12,013
1000-General Fund-122010 Risk Management	\$ 693	\$ 179	\$ -	\$ 3,003
1000-General Fund-415010 Facilities Maintenance	\$ 3,120	\$ 717	\$ -	\$ 12,013
1000-General Fund-114010 Support Services-GF	\$ -	\$ -	\$ -	\$ -
1000-General Fund-400060 Public Works Director	\$ 5,547	\$ 538	\$ 91,818	\$ 9,009
1000-General Fund-200020 Community Services Director	\$ 6,240	\$ 806	\$ 16,203	\$ 13,514
1000-General Fund-201020 Recreation	\$ 1,387	\$ 90	\$ -	\$ 1,502
1000-General Fund-202020 Lake Operations	\$ 4,507	\$ 1,075	\$ -	\$ 18,019
1000-General Fund-203020 Aquatics	\$ 3,467	\$ 717	\$ -	\$ 12,013
1000-General Fund-204020 Performing Arts Center	\$ 7,280	\$ 806	\$ -	\$ 13,514
1000-General Fund-205020 Old Poway Park	\$ 2,427	\$ 493	\$ -	\$ 8,259
1000-General Fund-206020 Library	\$ -	\$ -	\$ -	\$ -
1000-General Fund-207020 Interpretive Services	\$ 1,387	\$ 269	\$ -	\$ 4,505
1000-General Fund-208020 Community Park	\$ 6,933	\$ 896	\$ -	\$ 15,016
1000-General Fund-300030 Development Services Director	\$ 3,813	\$ 1,075	\$ 97,219	\$ 18,019
1000-General Fund-301030 Planning	\$ 7,973	\$ 1,433	\$ -	\$ 24,025
1000-General Fund-303030 Building and Safety Inspection	\$ 4,160	\$ -	\$ -	\$ -
1000-General Fund-304030 Capital Improv. Projects Engin.	\$ 2,773	\$ 717	\$ -	\$ 12,013
1000-General Fund-305030 Land Development Engineering	\$ 3,813	\$ 896	\$ -	\$ 15,016
1000-General Fund-306030 Engineering Inspection	\$ 3,120	\$ 538	\$ -	\$ 9,009
1000-General Fund-307040 Traffic Engineering	\$ -	\$ -	\$ -	\$ -
1000-General Fund-308040 Storm Water Program	\$ -	\$ -	\$ -	\$ -

**ALLOCATION SUMMARY**

<b>1000-General Fund-113010 Information Technology Service</b>	<b>Hardware Support - Direct</b>	<b>Hardware Support - Citywide</b>	<b>Application Support - Direct</b>	<b>Application Support - Citywide</b>
1000-General Fund-414040 Park, Trail & Landscape Mainte	\$ 6,933	\$ 2,688	\$ -	\$ 45,047
1000-General Fund-500050 Fire Administration	\$ 6,240	\$ 717	\$ 16,203	\$ 12,013
1000-General Fund-501050 Fire Suppression	\$ 10,400	\$ 9,317	\$ -	\$ 156,163
1000-General Fund-502050 Fire Prevention	\$ 4,507	\$ 538	\$ -	\$ 9,009
1000-General Fund-503050 Paramedics	\$ 5,200	\$ -	\$ -	\$ -
1000-General Fund	\$ -	\$ -	\$ -	\$ -
1000-General Fund	\$ -	\$ -	\$ -	\$ -
2110-Gasoline Taxes	\$ 2,773	\$ 1,613	\$ -	\$ 27,028
2310-Drainage- Current	\$ 2,427	\$ 1,075	\$ -	\$ 18,019
2410-Comm. Development Block Grants	\$ -	\$ -	\$ -	\$ -
2430-Transportation Development Act	\$ -	\$ -	\$ -	\$ -
2580-Fire Protection Impact Fees	\$ -	\$ -	\$ -	\$ -
2600-Assessment District LMD Admin	\$ 1,040	\$ 179	\$ -	\$ 3,003
2610-Assessment District LMD 83-01A	\$ -	\$ -	\$ -	\$ -
2620-Assessment District LMD 83-01B	\$ -	\$ -	\$ -	\$ -
2630-Assessment District LMD 83-01C	\$ -	\$ -	\$ -	\$ -
2710-Assessment District LMD 86-01A	\$ -	\$ -	\$ -	\$ -
2740-Assessment District LMD 86-02A	\$ -	\$ -	\$ -	\$ -
2750-Assessment District LMD 86-02B	\$ -	\$ -	\$ -	\$ -
2760-Assessment District LMD 86-03A	\$ -	\$ -	\$ -	\$ -
2770-Assessment District LMD 86-03B	\$ -	\$ -	\$ -	\$ -
2780-Assessment District LMD 87-01	\$ -	\$ -	\$ -	\$ -
2790-Assessment District Lighting	\$ -	\$ -	\$ -	\$ -
4200-Cap Projs-Municipal Improvemnt	\$ -	\$ -	\$ -	\$ -
5100-Water Enterprise	\$ 29,466	\$ 6,898	\$ 86,417	\$ 115,621
5200-Sewer Enterprise	\$ 3,813	\$ 1,702	\$ 70,214	\$ 28,530
6110-Internal Svc-Capt'l Replacemnt	\$ 2,773	\$ 538	\$ -	\$ 9,009
6170-Capital Replacement-Building	\$ -	\$ -	\$ -	\$ -
7420-Trust Fd- Bette Bendixen	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 171,791</b>	<b>\$ 42,948</b>	<b>\$ 479,887</b>	<b>\$ 719,830</b>

**ALLOCATION SUMMARY**

<b>1000-General Fund-113010 Information Technology Service</b>	<b>Data Center - Utilities</b>	<b>GIS - Direct</b>	<b>GIS - Citywide</b>	<b>IT Infrastructure</b>
1000-General Fund-100010 City Council	\$ -	\$ -	\$ 3,007	\$ 4,599
1000-General Fund-101010 City Clerk	\$ -	\$ -	\$ 3,007	\$ 5,519
1000-General Fund-102010 City Attorney	\$ -	\$ -	\$ -	\$ -
1000-General Fund-103010 City Manager	\$ -	\$ -	\$ 3,007	\$ 9,198
1000-General Fund-110010 Director of Finance	\$ -	\$ -	\$ 3,007	\$ 3,679
1000-General Fund-111010 Finance	\$ -	\$ 104	\$ 3,007	\$ 11,037
1000-General Fund-112010 Customer Services	\$ -	\$ -	\$ 3,007	\$ 16,556
1000-General Fund-113010 Information Technology Service	\$ -	\$ -	\$ 3,007	\$ 11,037
1000-General Fund-120010 Human Resources Director	\$ -	\$ -	\$ 3,392	\$ 4,116
1000-General Fund-121010 Human Resources	\$ -	\$ -	\$ 3,392	\$ 8,232
1000-General Fund-122010 Risk Management	\$ -	\$ -	\$ 3,392	\$ 2,058
1000-General Fund-415010 Facilities Maintenance	\$ -	\$ -	\$ 3,392	\$ 8,232
1000-General Fund-114010 Support Services-GF	\$ -	\$ -	\$ -	\$ -
1000-General Fund-400060 Public Works Director	\$ -	\$ 516	\$ 3,392	\$ 6,174
1000-General Fund-200020 Community Services Director	\$ -	\$ 975	\$ 3,392	\$ 9,261
1000-General Fund-201020 Recreation	\$ -	\$ -	\$ 3,392	\$ 1,029
1000-General Fund-202020 Lake Operations	\$ -	\$ -	\$ 3,392	\$ 12,348
1000-General Fund-203020 Aquatics	\$ -	\$ -	\$ 3,392	\$ 8,232
1000-General Fund-204020 Performing Arts Center	\$ -	\$ -	\$ 3,392	\$ 9,261
1000-General Fund-205020 Old Poway Park	\$ -	\$ -	\$ 3,392	\$ 5,660
1000-General Fund-206020 Library	\$ -	\$ -	\$ -	\$ -
1000-General Fund-207020 Interpretive Services	\$ -	\$ -	\$ 3,392	\$ 3,087
1000-General Fund-208020 Community Park	\$ -	\$ -	\$ 3,392	\$ 10,290
1000-General Fund-300030 Development Services Director	\$ -	\$ -	\$ 3,392	\$ 12,348
1000-General Fund-301030 Planning	\$ -	\$ 5,048	\$ 3,392	\$ 16,464
1000-General Fund-303030 Building and Safety Inspection	\$ -	\$ -	\$ -	\$ -
1000-General Fund-304030 Capital Improv. Projects Engin.	\$ -	\$ -	\$ 3,392	\$ 8,232
1000-General Fund-305030 Land Development Engineering	\$ -	\$ -	\$ 3,392	\$ 10,290
1000-General Fund-306030 Engineering Inspection	\$ -	\$ 803	\$ 3,392	\$ 6,174
1000-General Fund-307040 Traffic Engineering	\$ -	\$ 8,490	\$ -	\$ -
1000-General Fund-308040 Storm Water Program	\$ -	\$ 20,020	\$ -	\$ -

**ALLOCATION SUMMARY**

<b>1000-General Fund-113010 Information Technology Service</b>	<b>Data Center - Utilities</b>	<b>GIS - Direct</b>	<b>GIS - Citywide</b>	<b>IT Infrastructure</b>
1000-General Fund-414040 Park, Trail & Landscape Mainte	\$ -	\$ 803	\$ 3,392	\$ 30,870
1000-General Fund-500050 Fire Administration	\$ -	\$ 5,105	\$ 3,392	\$ 8,232
1000-General Fund-501050 Fire Suppression	\$ -	\$ -	\$ 3,392	\$ 107,016
1000-General Fund-502050 Fire Prevention	\$ -	\$ -	\$ 3,392	\$ 6,174
1000-General Fund-503050 Paramedics	\$ -	\$ -	\$ -	\$ -
1000-General Fund	\$ -	\$ -	\$ -	\$ -
1000-General Fund	\$ -	\$ -	\$ -	\$ -
2110-Gasoline Taxes	\$ -	\$ -	\$ 3,392	\$ 18,522
2310-Drainage- Current	\$ -	\$ -	\$ 3,392	\$ 12,348
2410-Comm. Development Block Grants	\$ -	\$ -	\$ -	\$ -
2430-Transportation Development Act	\$ -	\$ -	\$ -	\$ -
2580-Fire Protection Impact Fees	\$ -	\$ 23	\$ -	\$ -
2600-Assessment District LMD Admin	\$ -	\$ 23	\$ 3,392	\$ 2,058
2610-Assessment District LMD 83-01A	\$ -	\$ 23	\$ -	\$ -
2620-Assessment District LMD 83-01B	\$ -	\$ 23	\$ -	\$ -
2630-Assessment District LMD 83-01C	\$ -	\$ 23	\$ -	\$ -
2710-Assessment District LMD 86-01A	\$ -	\$ 23	\$ -	\$ -
2740-Assessment District LMD 86-02A	\$ -	\$ 23	\$ -	\$ -
2750-Assessment District LMD 86-02B	\$ -	\$ 23	\$ -	\$ -
2760-Assessment District LMD 86-03A	\$ -	\$ 23	\$ -	\$ -
2770-Assessment District LMD 86-03B	\$ -	\$ 23	\$ -	\$ -
2780-Assessment District LMD 87-01	\$ -	\$ 23	\$ -	\$ -
2790-Assessment District Lighting	\$ -	\$ 1,262	\$ -	\$ -
4200-Cap Projs-Municipal Improvemnt	\$ -	\$ -	\$ -	\$ -
5100-Water Enterprise	\$ 169,031	\$ 46,407	\$ 3,392	\$ 79,233
5200-Sewer Enterprise	\$ 8,896	\$ 52,029	\$ 3,392	\$ 19,551
6110-Internal Svc-Capt'l Replacemnt	\$ -	\$ -	\$ 3,392	\$ 6,174
6170-Capital Replacement-Building	\$ -	\$ -	\$ -	\$ -
7420-Trust Fd- Bette Bendixen	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 177,928</b>	<b>\$ 141,814</b>	<b>\$ 116,030</b>	<b>\$ 493,291</b>

**ALLOCATION SUMMARY**

<b>1000-General Fund-113010 Information Technology Service</b>	<b>Citywide Purchasing</b>	<b>Total</b>
1000-General Fund-100010 City Council	\$ -	\$ 15,027
1000-General Fund-101010 City Clerk	\$ -	\$ 34,047
1000-General Fund-102010 City Attorney	\$ -	\$ 620
1000-General Fund-103010 City Manager	\$ 214	\$ 29,429
1000-General Fund-110010 Director of Finance	\$ 641	\$ 14,875
1000-General Fund-111010 Finance	\$ 214	\$ 76,628
1000-General Fund-112010 Customer Services	\$ 855	\$ 53,142
1000-General Fund-113010 Information Technology Service	\$ 3,845	\$ 34,956
1000-General Fund-120010 Human Resources Director	\$ -	\$ 15,259
1000-General Fund-121010 Human Resources	\$ -	\$ 77,470
1000-General Fund-122010 Risk Management	\$ -	\$ 9,326
1000-General Fund-415010 Facilities Maintenance	\$ 6,404	\$ 33,877
1000-General Fund-114010 Support Services-GF	\$ 474	\$ 474
1000-General Fund-400060 Public Works Director	\$ 237	\$ 117,231
1000-General Fund-200020 Community Services Director	\$ 2,135	\$ 52,527
1000-General Fund-201020 Recreation	\$ -	\$ 7,399
1000-General Fund-202020 Lake Operations	\$ -	\$ 39,341
1000-General Fund-203020 Aquatics	\$ 712	\$ 28,532
1000-General Fund-204020 Performing Arts Center	\$ 474	\$ 34,728
1000-General Fund-205020 Old Poway Park	\$ 712	\$ 20,941
1000-General Fund-206020 Library	\$ 237	\$ 237
1000-General Fund-207020 Interpretive Services	\$ -	\$ 12,639
1000-General Fund-208020 Community Park	\$ 237	\$ 36,764
1000-General Fund-300030 Development Services Director	\$ -	\$ 135,866
1000-General Fund-301030 Planning	\$ 1,186	\$ 59,522
1000-General Fund-303030 Building and Safety Inspection	\$ -	\$ 4,160
1000-General Fund-304030 Capital Improv. Projects Engin.	\$ -	\$ 27,127
1000-General Fund-305030 Land Development Engineering	\$ -	\$ 33,407
1000-General Fund-306030 Engineering Inspection	\$ -	\$ 23,036
1000-General Fund-307040 Traffic Engineering	\$ 712	\$ 9,201
1000-General Fund-308040 Storm Water Program	\$ 1,186	\$ 21,206

**ALLOCATION SUMMARY**

<b>1000-General Fund-113010 Information Technology Service</b>	<b>Citywide Purchasing</b>	<b>Total</b>
1000-General Fund-414040 Park, Trail & Landscape Mainte	\$ 4,507	\$ 94,240
1000-General Fund-500050 Fire Administration	\$ -	\$ 51,902
1000-General Fund-501050 Fire Suppression	\$ 3,558	\$ 289,846
1000-General Fund-502050 Fire Prevention	\$ -	\$ 23,620
1000-General Fund-503050 Paramedics	\$ 1,423	\$ 6,623
1000-General Fund	\$ 237	\$ 237
1000-General Fund	\$ 237	\$ 237
2110-Gasoline Taxes	\$ 3,558	\$ 56,886
2310-Drainage- Current	\$ 712	\$ 37,972
2410-Comm. Development Block Grants	\$ 474	\$ 474
2430-Transportation Development Act	\$ 237	\$ 237
2580-Fire Protection Impact Fees	\$ 712	\$ 735
2600-Assessment District LMD Admin	\$ -	\$ 9,695
2610-Assessment District LMD 83-01A	\$ 712	\$ 735
2620-Assessment District LMD 83-01B	\$ 237	\$ 260
2630-Assessment District LMD 83-01C	\$ 237	\$ 260
2710-Assessment District LMD 86-01A	\$ 237	\$ 260
2740-Assessment District LMD 86-02A	\$ 237	\$ 260
2750-Assessment District LMD 86-02B	\$ 237	\$ 260
2760-Assessment District LMD 86-03A	\$ 237	\$ 260
2770-Assessment District LMD 86-03B	\$ 237	\$ 260
2780-Assessment District LMD 87-01	\$ 237	\$ 260
2790-Assessment District Lighting	\$ 2,135	\$ 3,397
4200-Cap Projs-Municipal Improvemnt	\$ 17,789	\$ 17,789
5100-Water Enterprise	\$ 15,891	\$ 552,357
5200-Sewer Enterprise	\$ 2,846	\$ 190,973
6110-Internal Svc-Capt'l Replacemnt	\$ 11,148	\$ 33,034
6170-Capital Replacement-Building	\$ 1,186	\$ 1,186
7420-Trust Fd- Bette Bendixen	\$ 237	\$ 237
<b>Total</b>	<b>\$ 89,969</b>	<b>\$2,433,487</b>

## 9 HUMAN RESOURCES DIRECTOR

The Director of Human Resources is responsible the oversight of the Human Resources Department. Human Resources Director costs are allocated to Receiving Departments as follows:

- **Managerial Oversight** – represents the support associated with overseeing the Human Resources department, including assuring compliance with policies and procedures and providing support for more complex problems that arise. These costs have been allocated directly to all Human Resources divisions.

The chart on the following page illustrates the functions and measures used to allocate Human Resources Director costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



**COSTS TO BE ALLOCATED**

	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
<b>1000-General Fund-120010 Human Resources Director</b>			
<b>Functional Expenditures</b>	<b>\$ 436,407</b>		<b>\$ 436,407</b>
<b>Total Disallowed Costs</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Incoming Costs</b>	\$ -		
1000-General Fund-100010 City Council	\$ 1,457	\$ 1,765	\$ 3,222
1000-General Fund-101010 City Clerk	\$ 2,220	\$ 650	\$ 2,870
1000-General Fund-102010 City Attorney	\$ 1,471	\$ 14	\$ 1,484
1000-General Fund-103010 City Manager	\$ 6,077	\$ 1,211	\$ 7,288
1000-General Fund-111010 Finance	\$ 6,712	\$ 3,180	\$ 9,892
1000-General Fund-113010 Information Technology Service	\$ 13,614	\$ 1,645	\$ 15,259
1000-General Fund-121010 Human Resources		\$ 10,027	\$ 10,027
1000-General Fund-122010 Risk Management		\$ 12,100	\$ 12,100
1000-General Fund-415010 Facilities Maintenance		\$ 14,043	\$ 14,043
1000-General Fund-114010 Support Services-GF		\$ 17,931	\$ 17,931
<b>Total Incoming Costs</b>	<b>\$ 31,550</b>	<b>\$ 62,566</b>	<b>\$ 94,117</b>
<b>Total Cost Adjustments</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total Costs to be Allocated</b>	<b>\$ 467,957</b>	<b>\$ 62,566</b>	<b>\$ 530,524</b>

**1000-General Fund-120010 Human Resources Director**

**EXPENSE  
DETAIL**

Expense Type	Expense (\$)	Managerial Oversight
<b>Personnel</b>		
Salaries & Wages	\$ 326,255	\$ 326,255
Fringe Benefits	\$ 88,367	\$ 88,367
<b>Subtotal Personnel Cost</b>	<b>\$ 414,622</b>	<b>\$ 414,622</b>
<b>Operating Services &amp; Supplies</b>		
Employee Productivity	\$ 3,210	\$ 3,210
Transportation & Communication	\$ 4,400	\$ 4,400
Service Repairs & Maint. Materials Support	\$ 2,750	\$ 2,750
Debt Transfer / Equipment Rental / Other	\$ 11,425	\$ 11,425
<b>Subtotal Operating Cost</b>	<b>\$ 21,785</b>	<b>\$ 21,785</b>
<b>FUNCTIONAL EXPENDITURES</b>	<b>\$ 436,407.00</b>	<b>\$ 436,407.00</b>
<b>Disallowed Costs</b>		
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>		
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 436,407.00</b>	<b>\$ 436,407.00</b>
<b>First Allocation</b>		
Incoming - All Others	\$ 31,550	\$ 31,550
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 467,957.37</b>	<b>\$ 467,957.37</b>
<b>Second Allocation</b>		
Incoming - All Others	\$ 62,566	\$ 62,566
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 62,566.44</b>	<b>\$ 62,566.44</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 530,524</b>	<b>\$ 530,524</b>

**1000-General Fund-120010 Human Resources Director**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Managerial Oversight</b>							
1000-General Fund-121010 Human Resources	0.75	75.000%	\$ 350,968		\$ 350,968	\$ 46,925	\$ 397,893
1000-General Fund-122010 Risk Management	0.25	25.000%	\$ 116,989		\$ 116,989	\$ 15,642	\$ 132,631
<b>Total</b>	<b>1.00</b>	<b>100.000%</b>	<b>\$ 467,957</b>	<b>\$ -</b>	<b>\$ 467,957</b>	<b>\$ 62,566</b>	<b>\$ 530,524</b>

**Allocation Basis:**

Direct to HR Divisions

**ALLOCATION SUMMARY**

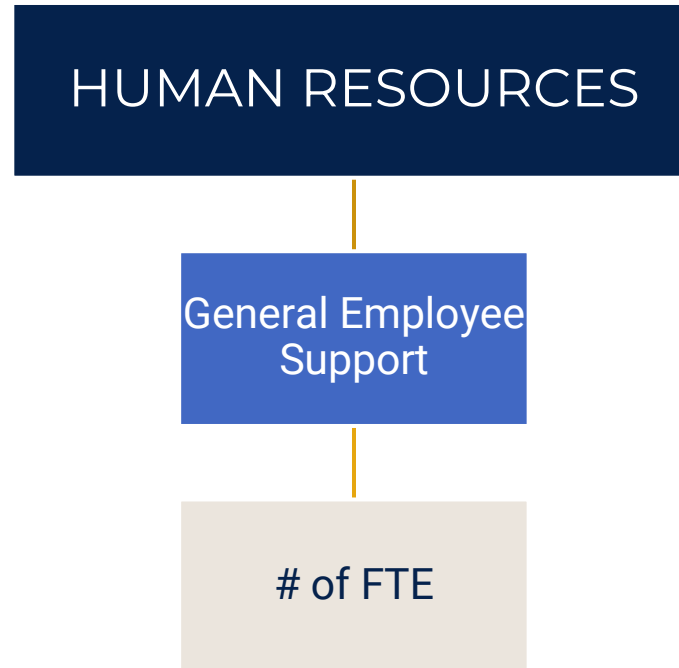
<b>1000-General Fund-120010 Human Resources Director</b>	<b>Managerial Oversight</b>	<b>Total</b>
1000-General Fund-121010 Human Resources	\$ 397,893	\$397,893
1000-General Fund-122010 Risk Management	\$ 132,631	\$132,631
<b>Total</b>	<b>\$ 530,524</b>	<b>\$530,524</b>

## 10 HUMAN RESOURCES

The Human Resources Division is responsible for general labor relations, including recruitment, payroll and benefits administration, classification and compensation, training, and employee growth. Human Resources costs are allocated to Receiving Departments as follows:

- **General Employee Support** – represents costs associated with recruitment services, organizing training and onboarding, benefits administration, etc. These costs have been allocated based on the number of full-time equivalents (FTEs) per department.

The chart on the following page illustrates the functions and measures used to allocate Human Resources costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



**COSTS TO BE ALLOCATED**

1000-General Fund-121010 Human Resources	First Allocation	Second Allocation	Total
<b>Functional Expenditures</b>	<b>\$ 760,555</b>		<b>\$ 760,555</b>
<b>Total Disallowed Costs</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Incoming Costs</b>			
1000-General Fund-100010 City Council	\$ 1,457	\$ 1,765	\$ 3,222
1000-General Fund-101010 City Clerk	\$ 5,883	\$ 1,526	\$ 7,409
1000-General Fund-102010 City Attorney	\$ 1,471	\$ 14	\$ 1,484
1000-General Fund-103010 City Manager	\$ 8,194	\$ 1,576	\$ 9,770
1000-General Fund-111010 Finance	\$ 21,700	\$ 10,416	\$ 32,116
1000-General Fund-112010 Customer Services	\$ 5	\$ 1	\$ 6
1000-General Fund-113010 Information Technology Service	\$ 69,300	\$ 8,169	\$ 77,470
1000-General Fund-120010 Human Resources Director	\$ 350,968	\$ 46,925	\$ 397,893
1000-General Fund-121010 Human Resources		\$ 20,054	\$ 20,054
1000-General Fund-122010 Risk Management		\$ 24,200	\$ 24,200
1000-General Fund-415010 Facilities Maintenance		\$ 21,506	\$ 21,506
1000-General Fund-114010 Support Services-GF		\$ 35,862	\$ 35,862
<b>Total Incoming Costs</b>	<b>\$ 458,978</b>	<b>\$ 172,014</b>	<b>\$ 630,992</b>
<b>Total Cost Adjustments</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total Costs to be Allocated</b>	<b>\$ 1,219,533</b>	<b>\$ 172,014</b>	<b>\$ 1,391,547</b>

**1000-General Fund-121010 Human Resources**

**EXPENSE DETAIL**

Expense Type	Expense (\$)	General Employee Support
<b>Personnel</b>		
Salaries & Wages	\$ 379,728	\$ 379,728
Fringe Benefits	\$ 103,576	\$ 103,576
<b>Subtotal Personnel Cost</b>	<b>\$ 483,304</b>	<b>\$ 483,304</b>
<b>Operating Services &amp; Supplies</b>		
Employee Productivity	\$ 68,550	\$ 68,550
Contract Services	\$ 50,000	\$ 50,000
Legal Services	\$ 15,000	\$ 15,000
Transportation & Communication	\$ 1,101	\$ 1,101
Service Repairs & Maint. Materials Support	\$ 101,196	\$ 101,196
Debt Transfer / Equipment Rental / Other	\$ 6,404	\$ 6,404
Tuition Reimbursement	\$ 35,000	\$ 35,000
<b>Subtotal Operating Cost</b>	<b>\$ 277,251</b>	<b>\$ 277,251</b>
<b>FUNCTIONAL EXPENDITURES</b>	<b>\$ 760,555.00</b>	<b>\$ 760,555.00</b>
<b>Disallowed Costs</b>		
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>		
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 760,555.00</b>	<b>\$ 760,555.00</b>
<b>First Allocation</b>		
Incoming - All Others	\$ 458,978	\$ 458,978
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 1,219,532.75</b>	<b>\$ 1,219,532.75</b>
<b>Second Allocation</b>		
Incoming - All Others	\$ 172,014	\$ 172,014
Reallocate Admin Costs	\$ -	\$ -
Unallocated Costs	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 172,013.99</b>	<b>\$ 172,013.99</b>
<b>TOTAL ALLOCATED</b>	<b>\$1,391,547</b>	<b>\$ 1,391,547</b>

**1000-General Fund-121010 Human Resources**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>General Employee Support</b>							
1000-General Fund-100010 City Council	2.50	1.028%	\$ 12,534		\$ 12,534		\$ 12,534
1000-General Fund-101010 City Clerk	3.00	1.233%	\$ 15,040		\$ 15,040		\$ 15,040
1000-General Fund-103010 City Manager	5.00	2.055%	\$ 25,067		\$ 25,067		\$ 25,067
1000-General Fund-110010 Director of Finance	2.00	0.822%	\$ 10,027		\$ 10,027		\$ 10,027
1000-General Fund-111010 Finance	6.00	2.467%	\$ 30,081		\$ 30,081		\$ 30,081
1000-General Fund-112010 Customer Services	9.00	3.700%	\$ 45,121		\$ 45,121		\$ 45,121
1000-General Fund-113010 Information Technology Service	6.00	2.467%	\$ 30,081		\$ 30,081		\$ 30,081
1000-General Fund-120010 Human Resources Director	2.00	0.822%	\$ 10,027		\$ 10,027		\$ 10,027
1000-General Fund-121010 Human Resources	4.00	1.644%	\$ 20,054		\$ 20,054		\$ 20,054
1000-General Fund-122010 Risk Management	1.00	0.411%	\$ 5,013		\$ 5,013	\$ 844	\$ 5,858
1000-General Fund-415010 Facilities Maintenance	4.00	1.644%	\$ 20,054		\$ 20,054	\$ 3,377	\$ 23,431
1000-General Fund-400060 Public Works Director	3.00	1.233%	\$ 15,040		\$ 15,040	\$ 2,533	\$ 17,573
1000-General Fund-200020 Community Services Director	4.50	1.850%	\$ 22,561		\$ 22,561	\$ 3,799	\$ 26,360
1000-General Fund-201020 Recreation	0.50	0.206%	\$ 2,507		\$ 2,507	\$ 422	\$ 2,929
1000-General Fund-202020 Lake Operations	6.00	2.467%	\$ 30,081		\$ 30,081	\$ 5,065	\$ 35,146
1000-General Fund-203020 Aquatics	4.00	1.644%	\$ 20,054		\$ 20,054	\$ 3,377	\$ 23,431
1000-General Fund-204020 Performing Arts Center	4.50	1.850%	\$ 22,561		\$ 22,561	\$ 3,799	\$ 26,360
1000-General Fund-205020 Old Poway Park	2.75	1.131%	\$ 13,787		\$ 13,787	\$ 2,322	\$ 16,109
1000-General Fund-207020 Interpretive Services	1.50	0.617%	\$ 7,520		\$ 7,520	\$ 1,266	\$ 8,787
1000-General Fund-208020 Community Park	5.00	2.055%	\$ 25,067		\$ 25,067	\$ 4,221	\$ 29,289
1000-General Fund-300030 Development Services Director	6.00	2.467%	\$ 30,081		\$ 30,081	\$ 5,065	\$ 35,146
1000-General Fund-301030 Planning	8.00	3.289%	\$ 40,108		\$ 40,108	\$ 6,754	\$ 46,862
1000-General Fund-304030 Capital Improv. Projects Engin.	4.00	1.644%	\$ 20,054		\$ 20,054	\$ 3,377	\$ 23,431
1000-General Fund-305030 Land Development Engineering	5.00	2.055%	\$ 25,067		\$ 25,067	\$ 4,221	\$ 29,289
1000-General Fund-306030 Engineering Inspection	3.00	1.233%	\$ 15,040		\$ 15,040	\$ 2,533	\$ 17,573
1000-General Fund-414040 Park, Trail & Landscape Mainte	15.00	6.166%	\$ 75,202		\$ 75,202	\$ 12,664	\$ 87,866
1000-General Fund-500050 Fire Administration	4.00	1.644%	\$ 20,054		\$ 20,054	\$ 3,377	\$ 23,431
1000-General Fund-501050 Fire Suppression	52.00	21.377%	\$ 260,702		\$ 260,702	\$ 43,901	\$ 304,602
1000-General Fund-502050 Fire Prevention	3.00	1.233%	\$ 15,040		\$ 15,040	\$ 2,533	\$ 17,573
2110-Gasoline Taxes	9.00	3.700%	\$ 45,121		\$ 45,121	\$ 7,598	\$ 52,720
2310-Drainage- Current	6.00	2.467%	\$ 30,081		\$ 30,081	\$ 5,065	\$ 35,146
2600-Assessment District LMD Admin	1.00	0.411%	\$ 5,013		\$ 5,013	\$ 844	\$ 5,858
5100-Water Enterprise	38.50	15.827%	\$ 193,020		\$ 193,020	\$ 32,503	\$ 225,523
5200-Sewer Enterprise	9.50	3.905%	\$ 47,628		\$ 47,628	\$ 8,020	\$ 55,648
6110-Internal Svc-Capt'l Replacemnt	3.00	1.233%	\$ 15,040		\$ 15,040	\$ 2,533	\$ 17,573
<b>Total</b>	<b>243.25</b>	<b>100.000%</b>	<b>\$ 1,219,533</b>	<b>\$ -</b>	<b>\$ 1,219,533</b>	<b>\$ 172,014</b>	<b>\$ 1,391,547</b>

Allocation Basis:

# of FTE

Source of Allocation:

Employee Report

**ALLOCATION SUMMARY**

1000-General Fund-121010 Human Resources	General Employee Support	Total
1000-General Fund-100010 City Council	\$ 12,534	\$ 12,534
1000-General Fund-101010 City Clerk	\$ 15,040	\$ 15,040
1000-General Fund-103010 City Manager	\$ 25,067	\$ 25,067
1000-General Fund-110010 Director of Finance	\$ 10,027	\$ 10,027
1000-General Fund-111010 Finance	\$ 30,081	\$ 30,081
1000-General Fund-112010 Customer Services	\$ 45,121	\$ 45,121
1000-General Fund-113010 Information Technology Service	\$ 30,081	\$ 30,081
1000-General Fund-120010 Human Resources Director	\$ 10,027	\$ 10,027
1000-General Fund-121010 Human Resources	\$ 20,054	\$ 20,054
1000-General Fund-122010 Risk Management	\$ 5,858	\$ 5,858
1000-General Fund-415010 Facilities Maintenance	\$ 23,431	\$ 23,431
1000-General Fund-400060 Public Works Director	\$ 17,573	\$ 17,573
1000-General Fund-200020 Community Services Director	\$ 26,360	\$ 26,360
1000-General Fund-201020 Recreation	\$ 2,929	\$ 2,929
1000-General Fund-202020 Lake Operations	\$ 35,146	\$ 35,146
1000-General Fund-203020 Aquatics	\$ 23,431	\$ 23,431
1000-General Fund-204020 Performing Arts Center	\$ 26,360	\$ 26,360
1000-General Fund-205020 Old Poway Park	\$ 16,109	\$ 16,109
1000-General Fund-207020 Interpretive Services	\$ 8,787	\$ 8,787
1000-General Fund-208020 Community Park	\$ 29,289	\$ 29,289
1000-General Fund-300030 Development Services Director	\$ 35,146	\$ 35,146
1000-General Fund-301030 Planning	\$ 46,862	\$ 46,862
1000-General Fund-304030 Capital Improv. Projects Engin.	\$ 23,431	\$ 23,431
1000-General Fund-305030 Land Development Engineering	\$ 29,289	\$ 29,289
1000-General Fund-306030 Engineering Inspection	\$ 17,573	\$ 17,573
1000-General Fund-414040 Park, Trail & Landscape Mainte	\$ 87,866	\$ 87,866
1000-General Fund-500050 Fire Administration	\$ 23,431	\$ 23,431
1000-General Fund-501050 Fire Suppression	\$ 304,602	\$ 304,602
1000-General Fund-502050 Fire Prevention	\$ 17,573	\$ 17,573
2110-Gasoline Taxes	\$ 52,720	\$ 52,720
2310-Drainage- Current	\$ 35,146	\$ 35,146

**ALLOCATION SUMMARY**

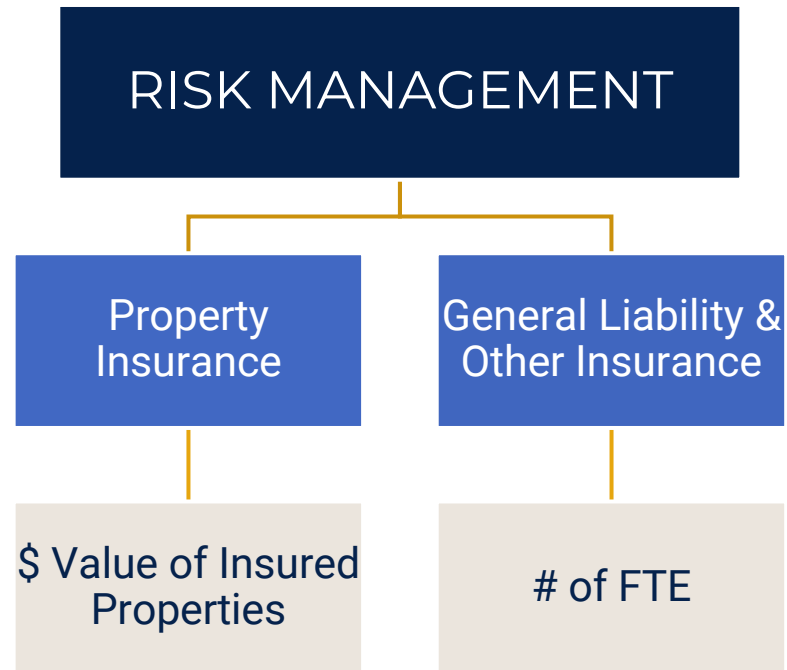
<b>1000-General Fund-121010 Human Resources</b>	<b>General Employee Support</b>	<b>Total</b>
2600-Assessment District LMD Admin	\$ 5,858	\$ 5,858
5100-Water Enterprise	\$ 225,523	\$ 225,523
5200-Sewer Enterprise	\$ 55,648	\$ 55,648
6110-Internal Svc-Capt'l Replacemnt	\$ 17,573	\$ 17,573
<b>Total</b>	<b>\$ 1,391,547</b>	<b>\$1,391,547</b>

## 11 RISK MANAGEMENT

The Risk Management Division is responsible for oversight of the City's property, liability and other insurance policies, as well as processing liability and workers' compensation claims. Risk Management costs are allocated to Receiving Departments as follows:

- **Property Insurance** – represents costs associated with management of the City's property insurance premiums and claims. These costs have been allocated based on the dollar value of the insured properties per department.
- **General Liability & Other Insurance** – represents costs associated with processing general liability claims and managing other City insurance policies as required. These costs have been allocated based on the number of full-time (FTEs) employees per department

The chart on the following page illustrates the functions and measures used to allocate Risk Management costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



**COSTS TO BE ALLOCATED**

<b>1000-General Fund-122010 Risk Management</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
<b>Functional Expenditures</b>	<b>\$ 2,060,798</b>		<b>\$ 2,060,798</b>
<b>Total Disallowed Costs</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Incoming Costs</b>			
1000-General Fund-101010 City Clerk	\$ 755	\$ 198	\$ 953
1000-General Fund-103010 City Manager	\$ 1,045	\$ 180	\$ 1,225
1000-General Fund-111010 Finance	\$ 3,421	\$ 1,631	\$ 5,052
1000-General Fund-112010 Customer Services	\$ 214	\$ 41	\$ 255
1000-General Fund-113010 Information Technology Service	\$ 8,311	\$ 1,015	\$ 9,326
1000-General Fund-120010 Human Resources Director	\$ 116,989	\$ 15,642	\$ 132,631
1000-General Fund-121010 Human Resources	\$ 5,013	\$ 844	\$ 5,858
1000-General Fund-122010 Risk Management		\$ 424,388	\$ 424,388
1000-General Fund-415010 Facilities Maintenance		\$ 7,022	\$ 7,022
1000-General Fund-114010 Support Services-GF		\$ 8,965	\$ 8,965
<b>Total Incoming Costs</b>	<b>\$ 135,748</b>	<b>\$ 459,926</b>	<b>\$ 595,674</b>
<b>Total Cost Adjustments</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total Costs to be Allocated</b>	<b>\$ 2,196,547</b>	<b>\$ 459,926</b>	<b>\$ 2,656,472</b>

**1000-General Fund-122010 Risk Management**

**EXPENSE DETAIL**

Expense Type	\$	Property Insurance	General Liability & Other Insurance
<b>Personnel</b>			
Salaries & Wages	\$ 100,121	\$ 33,040	\$ 67,081
Fringe Benefits	\$ 40,248	\$ 13,282	\$ 26,966
<b>Subtotal Personnel Cost</b>	<b>\$ 140,369</b>	<b>\$ 46,322</b>	<b>\$ 94,047</b>
<b>Operating Services &amp; Supplies</b>			
Employee Productivity	\$ 1,500	\$ 495	\$ 1,005
Contract Services	\$ 10,000	\$ 3,300	\$ 6,700
Transportation & Communication	\$ 900	\$ 297	\$ 603
Service Repairs & Maint. Materials Support	\$ 1,950	\$ 644	\$ 1,307
Debt Transfer / Equipment Rental / Other	\$ 5,984	\$ 1,975	\$ 4,009
Insurance Premiums	\$1,900,095	\$ 627,032	\$ 1,273,064
<b>Subtotal Operating Cost</b>	<b>\$1,920,429</b>	<b>\$ 633,742</b>	<b>\$ 1,286,688</b>
<b>FUNCTIONAL EXPENDITURES</b>	<b>\$ 2,060,798.47</b>	<b>\$ 680,063.50</b>	<b>\$ 1,380,734.97</b>
<b>Disallowed Costs</b>			
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>			
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 2,060,798.47</b>	<b>\$ 680,063.50</b>	<b>\$ 1,380,734.97</b>
<b>First Allocation</b>			
Incoming - All Others	\$ 135,748	\$ 44,797	\$ 90,951
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 2,196,546.62</b>	<b>\$ 724,860.38</b>	<b>\$ 1,471,686.23</b>
<b>Second Allocation</b>			
Incoming - All Others	\$ 459,926	\$ 151,776	\$ 308,150
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 459,925.76</b>	<b>\$ 151,775.50</b>	<b>\$ 308,150.26</b>
<b>TOTAL ALLOCATED</b>	<b>\$2,656,472</b>	<b>\$ 876,636</b>	<b>\$ 1,779,836</b>

**1000-General Fund-122010 Risk Management**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Property Insurance</b>							
1000-General Fund-111010 Finance	1,049,231.00	41.874%	\$ 303,525		\$ 303,525		\$ 303,525
1000-General Fund-122010 Risk Management	1,446,118.06	57.713%	\$ 418,338		\$ 418,338		\$ 418,338
1000-General Fund-202020 Lake Operations	7,686.00	0.307%	\$ 2,223		\$ 2,223	\$ 112,575	\$ 114,798
1000-General Fund-204020 Performing Arts Center	2,676.39	0.107%	\$ 774		\$ 774	\$ 39,200	\$ 39,975
<b>Total</b>	<b>2,505,711.45</b>	<b>100.000%</b>	<b>\$ 724,860</b>	<b>\$ -</b>	<b>\$ 724,860</b>	<b>\$ 151,776</b>	<b>\$ 876,636</b>

**Allocation Basis:** [\\$ of Insured Properties](#)

**Source of Allocation:** [Insured Properties Report](#)

**1000-General Fund-122010 Risk Management**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>General Liability &amp; Other Insurance</b>							
1000-General Fund-100010 City Council	2.50	1.028%	\$ 15,125		\$ 15,125		\$ 15,125
1000-General Fund-101010 City Clerk	3.00	1.233%	\$ 18,150		\$ 18,150		\$ 18,150
1000-General Fund-103010 City Manager	5.00	2.055%	\$ 30,250		\$ 30,250		\$ 30,250
1000-General Fund-110010 Director of Finance	2.00	0.822%	\$ 12,100		\$ 12,100		\$ 12,100
1000-General Fund-111010 Finance	6.00	2.467%	\$ 36,301		\$ 36,301		\$ 36,301
1000-General Fund-112010 Customer Services	9.00	3.700%	\$ 54,451		\$ 54,451		\$ 54,451
1000-General Fund-113010 Information Technology Service	6.00	2.467%	\$ 36,301		\$ 36,301		\$ 36,301
1000-General Fund-120010 Human Resources Director	2.00	0.822%	\$ 12,100		\$ 12,100		\$ 12,100
1000-General Fund-121010 Human Resources	4.00	1.644%	\$ 24,200		\$ 24,200		\$ 24,200
1000-General Fund-122010 Risk Management	1.00	0.411%	\$ 6,050		\$ 6,050		\$ 6,050
1000-General Fund-415010 Facilities Maintenance	4.00	1.644%	\$ 24,200		\$ 24,200	\$ 6,079	\$ 30,280
1000-General Fund-400060 Public Works Director	3.00	1.233%	\$ 18,150		\$ 18,150	\$ 4,560	\$ 22,710
1000-General Fund-200020 Community Services Director	4.50	1.850%	\$ 27,225		\$ 27,225	\$ 6,839	\$ 34,065
1000-General Fund-201020 Recreation	0.50	0.206%	\$ 3,025		\$ 3,025	\$ 760	\$ 3,785
1000-General Fund-202020 Lake Operations	6.00	2.467%	\$ 36,301		\$ 36,301	\$ 9,119	\$ 45,420
1000-General Fund-203020 Aquatics	4.00	1.644%	\$ 24,200		\$ 24,200	\$ 6,079	\$ 30,280
1000-General Fund-204020 Performing Arts Center	4.50	1.850%	\$ 27,225		\$ 27,225	\$ 6,839	\$ 34,065
1000-General Fund-205020 Old Poway Park	2.75	1.131%	\$ 16,638		\$ 16,638	\$ 4,180	\$ 20,817
1000-General Fund-207020 Interpretive Services	1.50	0.617%	\$ 9,075		\$ 9,075	\$ 2,280	\$ 11,355
1000-General Fund-208020 Community Park	5.00	2.055%	\$ 30,250		\$ 30,250	\$ 7,599	\$ 37,850
1000-General Fund-300030 Development Services Director	6.00	2.467%	\$ 36,301		\$ 36,301	\$ 9,119	\$ 45,420
1000-General Fund-301030 Planning	8.00	3.289%	\$ 48,401		\$ 48,401	\$ 12,159	\$ 60,560
1000-General Fund-304030 Capital Improv. Projects Engin.	4.00	1.644%	\$ 24,200		\$ 24,200	\$ 6,079	\$ 30,280
1000-General Fund-305030 Land Development Engineering	5.00	2.055%	\$ 30,250		\$ 30,250	\$ 7,599	\$ 37,850
1000-General Fund-306030 Engineering Inspection	3.00	1.233%	\$ 18,150		\$ 18,150	\$ 4,560	\$ 22,710
1000-General Fund-414040 Park, Trail & Landscape Mainte	15.00	6.166%	\$ 90,751		\$ 90,751	\$ 22,798	\$ 113,549
1000-General Fund-500050 Fire Administration	4.00	1.644%	\$ 24,200		\$ 24,200	\$ 6,079	\$ 30,280
1000-General Fund-501050 Fire Suppression	52.00	21.377%	\$ 314,605		\$ 314,605	\$ 79,032	\$ 393,637
1000-General Fund-502050 Fire Prevention	3.00	1.233%	\$ 18,150		\$ 18,150	\$ 4,560	\$ 22,710
2110-Gasoline Taxes	9.00	3.700%	\$ 54,451		\$ 54,451	\$ 13,679	\$ 68,130
2310-Drainage- Current	6.00	2.467%	\$ 36,301		\$ 36,301	\$ 9,119	\$ 45,420
2600-Assessment District LMD Admin	1.00	0.411%	\$ 6,050		\$ 6,050	\$ 1,520	\$ 7,570
5100-Water Enterprise	38.50	15.827%	\$ 232,929		\$ 232,929	\$ 58,514	\$ 291,443
5200-Sewer Enterprise	9.50	3.905%	\$ 57,476		\$ 57,476	\$ 14,439	\$ 71,915
6110-Internal Svc-Capt'l Replacemnt	3.00	1.233%	\$ 18,150		\$ 18,150	\$ 4,560	\$ 22,710
<b>Total</b>	<b>243.25</b>	<b>100.000%</b>	<b>\$ 1,471,686</b>	<b>\$ -</b>	<b>\$ 1,471,686</b>	<b>\$ 308,150</b>	<b>\$ 1,779,836</b>

Allocation Basis:

# of FTE

Source of Allocation:

FY24 Employee Report

**ALLOCATION SUMMARY**

<b>1000-General Fund-122010 Risk Management</b>	<b>Property Insurance</b>	<b>General Liability &amp; Other Insurance</b>	<b>Total</b>
1000-General Fund-100010 City Council	\$ -	\$ 15,125	\$ 15,125
1000-General Fund-101010 City Clerk	\$ -	\$ 18,150	\$ 18,150
1000-General Fund-103010 City Manager	\$ -	\$ 30,250	\$ 30,250
1000-General Fund-110010 Director of Finance	\$ -	\$ 12,100	\$ 12,100
1000-General Fund-111010 Finance	\$ 303,525	\$ 36,301	\$ 339,826
1000-General Fund-112010 Customer Services	\$ -	\$ 54,451	\$ 54,451
1000-General Fund-113010 Information Technology Service	\$ -	\$ 36,301	\$ 36,301
1000-General Fund-120010 Human Resources Director	\$ -	\$ 12,100	\$ 12,100
1000-General Fund-121010 Human Resources	\$ -	\$ 24,200	\$ 24,200
1000-General Fund-122010 Risk Management	\$ 418,338	\$ 6,050	\$ 424,388
1000-General Fund-415010 Facilities Maintenance	\$ -	\$ 30,280	\$ 30,280
1000-General Fund-400060 Public Works Director	\$ -	\$ 22,710	\$ 22,710
1000-General Fund-200020 Community Services Director	\$ -	\$ 34,065	\$ 34,065
1000-General Fund-201020 Recreation	\$ -	\$ 3,785	\$ 3,785
1000-General Fund-202020 Lake Operations	\$ 114,798	\$ 45,420	\$ 160,218
1000-General Fund-203020 Aquatics	\$ -	\$ 30,280	\$ 30,280
1000-General Fund-204020 Performing Arts Center	\$ 39,975	\$ 34,065	\$ 74,039
1000-General Fund-205020 Old Poway Park	\$ -	\$ 20,817	\$ 20,817
1000-General Fund-207020 Interpretive Services	\$ -	\$ 11,355	\$ 11,355
1000-General Fund-208020 Community Park	\$ -	\$ 37,850	\$ 37,850
1000-General Fund-300030 Development Services Director	\$ -	\$ 45,420	\$ 45,420
1000-General Fund-301030 Planning	\$ -	\$ 60,560	\$ 60,560
1000-General Fund-304030 Capital Improv. Projects Engin.	\$ -	\$ 30,280	\$ 30,280
1000-General Fund-305030 Land Development Engineering	\$ -	\$ 37,850	\$ 37,850
1000-General Fund-306030 Engineering Inspection	\$ -	\$ 22,710	\$ 22,710
1000-General Fund-414040 Park, Trail & Landscape Mainte	\$ -	\$ 113,549	\$ 113,549

**ALLOCATION SUMMARY**

<b>1000-General Fund-122010 Risk Management</b>	<b>Property Insurance</b>	<b>General Liability &amp; Other Insurance</b>	<b>Total</b>
1000-General Fund-500050 Fire Administration	\$ -	\$ 30,280	\$ 30,280
1000-General Fund-501050 Fire Suppression	\$ -	\$ 393,637	\$ 393,637
1000-General Fund-502050 Fire Prevention	\$ -	\$ 22,710	\$ 22,710
2110-Gasoline Taxes	\$ -	\$ 68,130	\$ 68,130
2310-Drainage- Current	\$ -	\$ 45,420	\$ 45,420
2600-Assessment District LMD Admin	\$ -	\$ 7,570	\$ 7,570
5100-Water Enterprise	\$ -	\$ 291,443	\$ 291,443
5200-Sewer Enterprise	\$ -	\$ 71,915	\$ 71,915
6110-Internal Svc-Capt'l Replacemnt	\$ -	\$ 22,710	\$ 22,710
<b>Total</b>	<b>\$ 876,636</b>	<b>\$ 1,779,836</b>	<b>\$2,656,472</b>

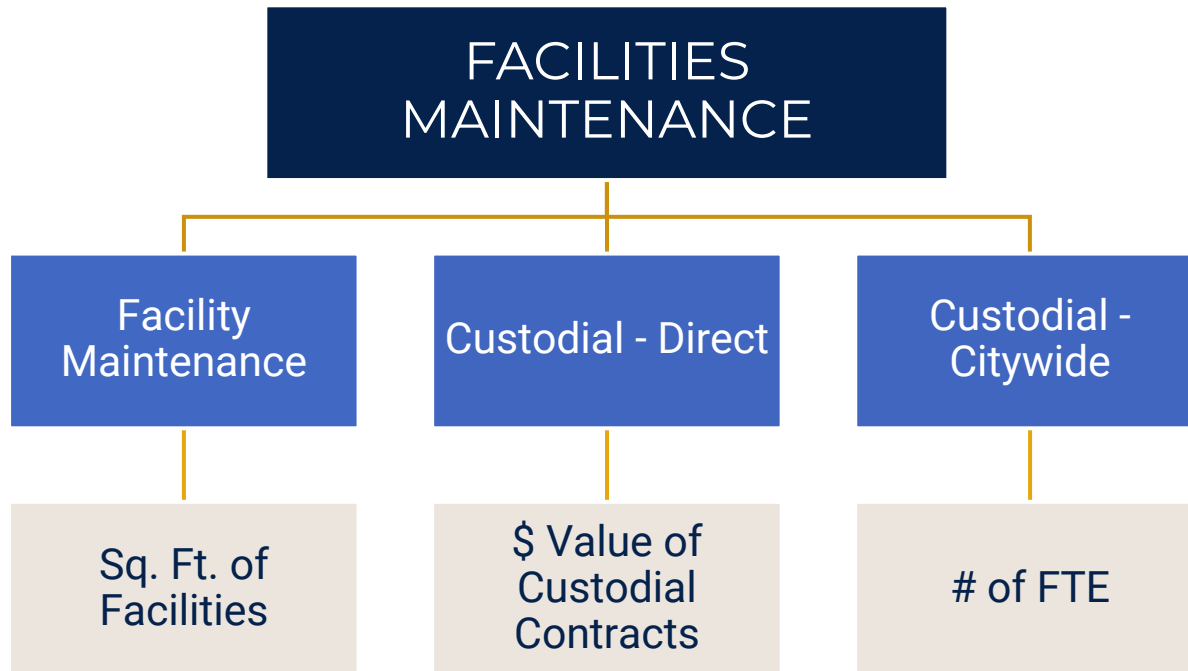
## 12 FACILITIES MAINTENANCE

The Facilities Maintenance Division is responsible for maintaining and cleaning City facilities to ensure that they are safe and clean spaces for City employees and the public. Facilities Maintenance costs are allocated to Receiving Departments as follows:

- **Facility Maintenance** – represents the support associated with maintaining City facilities by making repairs and performing routine tasks to avoid breakdowns in key equipment. These costs are allocated based on square footage occupied within City facilities.<sup>10</sup>
- **Custodial – Direct** – represents the costs related to managing custodial contracts for specific buildings on behalf of City departments. These costs are allocated based on the dollar value of custodial contracts per department.
- **Custodial – Citywide** – represents the support associated with the non-contract custodial services provided by the division, including maintaining spaces shared by many City departments. These costs are allocated based on the number of full-time equivalents (FTE).

The chart on the following page illustrates the functions and measures used to allocate Facilities Maintenance costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

<sup>10</sup> The square footage associated with Law Enforcement was weighted at 0.25, as the Facilities Maintenance Division only maintains the outside of the associated buildings.



**COSTS TO BE ALLOCATED**

<b>1000-General Fund-415010 Facilities Maintenance</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
<b>Functional Expenditures</b>	<b>\$ 2,239,987</b>		<b>\$ 2,239,987</b>
<b>Total Disallowed Costs</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Incoming Costs</b>			
1000-General Fund-101010 City Clerk	\$ 2,264	\$ 595	\$ 2,860
1000-General Fund-103010 City Manager	\$ 6,201	\$ 1,063	\$ 7,264
1000-General Fund-111010 Finance	\$ 40,629	\$ 19,480	\$ 60,109
1000-General Fund-112010 Customer Services	\$ 201	\$ 38	\$ 239
1000-General Fund-113010 Information Technology Service	\$ 30,299	\$ 3,578	\$ 33,877
1000-General Fund-121010 Human Resources	\$ 20,054	\$ 3,377	\$ 23,431
1000-General Fund-122010 Risk Management	\$ 24,200	\$ 6,079	\$ 30,280
1000-General Fund-415010 Facilities Maintenance		\$ 388,804	\$ 388,804
1000-General Fund-114010 Support Services-GF		\$ 3,400	\$ 3,400
1000-General Fund-400060 Public Works Director		\$ 49,406	\$ 49,406
<b>Total Incoming Costs</b>	<b>\$ 123,848</b>	<b>\$ 475,821</b>	<b>\$ 599,669</b>
<b>Total Cost Adjustments</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total Costs to be Allocated</b>	<b>\$ 2,363,835</b>	<b>\$ 475,821</b>	<b>\$ 2,839,656</b>

**1000-General Fund-415010 Facilities Maintenance**

**EXPENSE DETAIL**

Expense Type	\$	Facility Maintenance	Custodial- Direct	Custodial - Citywide
<b>Personnel</b>				
Salaries & Wages	\$ 231,292	\$ 181,975	\$ 38,818	\$ 10,499
Fringe Benefits	\$ 133,553	\$ 105,076	\$ 22,415	\$ 6,062
<b>Subtotal Personnel Cost</b>	<b>\$ 364,845</b>	<b>\$ 287,051</b>	<b>\$ 61,233</b>	<b>\$ 16,561</b>
<b>Operating Services &amp; Supplies</b>				
Employee Productivity	\$ 1,450	\$ 1,141	\$ 243	\$ 66
Utilities	\$ 2,060	\$ 1,621	\$ 346	\$ 94
Maintenance and Operation	\$ 1,000	\$ 787	\$ 168	\$ 45
Transportation & Communication	\$ 48,082	\$ 37,830	\$ 8,070	\$ 2,182
Service Repairs & Maint. Materials Support	\$1,790,966	\$ 1,409,089	\$ 300,584	\$ 81,294
Debt Transfer / Equipment Rental / Other	\$ 31,584	\$ 24,849	\$ 5,301	\$ 1,434
Janitorial Services	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Operating Cost</b>	<b>\$1,875,142</b>	<b>\$ 1,475,316</b>	<b>\$ 314,711</b>	<b>\$ 85,114</b>
<b>FUNCTIONAL EXPENDITURES</b>	<b>\$ 2,239,986.66</b>	<b>\$ 1,762,367.57</b>	<b>\$ 375,944.09</b>	<b>\$ 101,674.99</b>
<b>Disallowed Costs</b>				
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>				
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 2,239,986.66</b>	<b>\$ 1,762,367.57</b>	<b>\$ 375,944.09</b>	<b>\$ 101,674.99</b>
<b>First Allocation</b>				
Incoming - All Others	\$ 123,848	\$ 97,441	\$ 20,786	\$ 5,622
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 2,363,835.00</b>	<b>\$ 1,859,808.47</b>	<b>\$ 396,729.95</b>	<b>\$ 107,296.58</b>
<b>Second Allocation</b>				
Incoming - All Others	\$ 475,821	\$ 374,364	\$ 79,859	\$ 21,598
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 475,820.69</b>	<b>\$ 374,364.26</b>	<b>\$ 79,858.50</b>	<b>\$ 21,597.93</b>
<b>TOTAL ALLOCATED</b>	<b>\$2,839,656</b>	<b>\$ 2,234,173</b>	<b>\$ 476,588</b>	<b>\$ 128,895</b>

**1000-General Fund-415010 Facilities Maintenance**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Facility Maintenance</b>							
1000-General Fund-101010 City Clerk	2,598.46	0.837%	\$ 15,559		\$ 15,559		\$ 15,559
1000-General Fund-103010 City Manager	3,464.62	1.115%	\$ 20,745		\$ 20,745		\$ 20,745
1000-General Fund-110010 Director of Finance	1,732.31	0.558%	\$ 10,372		\$ 10,372		\$ 10,372
1000-General Fund-111010 Finance	5,196.92	1.673%	\$ 31,117		\$ 31,117		\$ 31,117
1000-General Fund-112010 Customer Services	6,929.23	2.231%	\$ 41,490		\$ 41,490		\$ 41,490
1000-General Fund-113010 Information Technology Service	4,330.77	1.394%	\$ 25,931		\$ 25,931		\$ 25,931
1000-General Fund-120010 Human Resources Director	1,732.31	0.558%	\$ 10,372		\$ 10,372		\$ 10,372
1000-General Fund-121010 Human Resources	2,598.46	0.837%	\$ 15,559		\$ 15,559		\$ 15,559
1000-General Fund-122010 Risk Management	866.15	0.279%	\$ 5,186		\$ 5,186		\$ 5,186
1000-General Fund-415010 Facilities Maintenance	50,534.50	16.270%	\$ 302,584		\$ 302,584		\$ 302,584
1000-General Fund-400060 Public Works Director	940.50	0.303%	\$ 5,631		\$ 5,631	\$ 1,527	\$ 7,158
1000-General Fund-200020 Community Services Director	2,598.46	0.837%	\$ 15,559		\$ 15,559	\$ 4,218	\$ 19,777
1000-General Fund-201020 Recreation	12,118.00	3.901%	\$ 72,559		\$ 72,559	\$ 19,671	\$ 92,230
1000-General Fund-202020 Lake Operations	12,868.00	4.143%	\$ 77,049		\$ 77,049	\$ 20,888	\$ 97,938
1000-General Fund-203020 Aquatics	5,661.00	1.823%	\$ 33,896		\$ 33,896	\$ 9,189	\$ 43,086
1000-General Fund-204020 Performing Arts Center	57,040.00	18.364%	\$ 341,537		\$ 341,537	\$ 92,592	\$ 434,129
1000-General Fund-205020 Old Poway Park	13,130.00	4.227%	\$ 78,618		\$ 78,618	\$ 21,314	\$ 99,932
1000-General Fund-206020 Library	24,400.00	7.856%	\$ 146,099		\$ 146,099	\$ 39,608	\$ 185,707
1000-General Fund-207020 Interpretive Services	1,400.00	0.451%	\$ 8,383		\$ 8,383	\$ 2,273	\$ 10,655
1000-General Fund-208020 Community Park	901.00	0.290%	\$ 5,395		\$ 5,395	\$ 1,463	\$ 6,857
1000-General Fund-300030 Development Services Director	5,196.92	1.673%	\$ 31,117		\$ 31,117	\$ 8,436	\$ 39,554
1000-General Fund-301030 Planning	6,929.23	2.231%	\$ 41,490		\$ 41,490	\$ 11,248	\$ 52,738
1000-General Fund-304030 Capital Improv. Projects Engin.	2,672.81	0.861%	\$ 16,004		\$ 16,004	\$ 4,339	\$ 20,343
1000-General Fund-305030 Land Development Engineering	4,330.77	1.394%	\$ 25,931		\$ 25,931	\$ 7,030	\$ 32,961
1000-General Fund-306030 Engineering Inspection	2,598.46	0.837%	\$ 15,559		\$ 15,559	\$ 4,218	\$ 19,777
1000-General Fund-307040 Traffic Engineering	940.50	0.303%	\$ 5,631		\$ 5,631	\$ 1,527	\$ 7,158
1000-General Fund-308040 Storm Water Program	940.50	0.303%	\$ 5,631		\$ 5,631	\$ 1,527	\$ 7,158
1000-General Fund-414040 Park, Trail & Landscape Mainte	940.50	0.303%	\$ 5,631		\$ 5,631	\$ 1,527	\$ 7,158
1000-General Fund-500050 Fire Administration	3,464.62	1.115%	\$ 20,745		\$ 20,745	\$ 5,624	\$ 26,369
1000-General Fund-501050 Fire Suppression	34,975.63	11.260%	\$ 209,423		\$ 209,423	\$ 56,775	\$ 266,198
1000-General Fund-502050 Fire Prevention	2,141.37	0.689%	\$ 12,822		\$ 12,822	\$ 3,476	\$ 16,298
1000-General Fund-504050 Law Enforcement	3,750.00	1.207%	\$ 22,454		\$ 22,454	\$ 6,087	\$ 28,541
2110-Gasoline Taxes	940.50	0.303%	\$ 5,631		\$ 5,631	\$ 1,527	\$ 7,158
2310-Drainage- Current	940.50	0.303%	\$ 5,631		\$ 5,631	\$ 1,527	\$ 7,158
5100-Water Enterprise	13,272.50	4.273%	\$ 79,471		\$ 79,471	\$ 21,545	\$ 101,016
5110-Water Connection Fees	940.50	0.303%	\$ 5,631		\$ 5,631	\$ 1,527	\$ 7,158
5130-Water Acquisition Fund	940.50	0.303%	\$ 5,631		\$ 5,631	\$ 1,527	\$ 7,158

**1000-General Fund-415010 Facilities Maintenance**

**ALLOCATION DETAIL**

	<b>Allocation Units</b>	<b>Allocated Percent</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
5200-Sewer Enterprise	940.50	0.303%	\$ 5,631		\$ 5,631	\$ 1,527	\$ 7,158
6110-Internal Svc-Capt'l Replacemnt	11,768.50	3.789%	\$ 70,466		\$ 70,466	\$ 19,104	\$ 89,570
6170-Capital Replacement-Building	940.50	0.303%	\$ 5,631		\$ 5,631	\$ 1,527	\$ 7,158
<b>Total</b>	<b>310,606.00</b>	<b>100.000%</b>	<b>\$ 1,859,808</b>	<b>\$ -</b>	<b>\$ 1,859,808</b>	<b>\$ 374,364</b>	<b>\$ 2,234,173</b>

**Allocation Basis:**

Sq. Ft. of Facilities

**Source of Allocation:**

Facility Maintenance Report

**1000-General Fund-415010 Facilities Maintenance**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Custodial- Direct</b>							
1000-General Fund-101010 City Clerk	5,291.13	1.054%	\$ 4,183		\$ 4,183		\$ 4,183
1000-General Fund-103010 City Manager	7,054.84	1.406%	\$ 5,577		\$ 5,577		\$ 5,577
1000-General Fund-110010 Director of Finance	3,527.42	0.703%	\$ 2,788		\$ 2,788		\$ 2,788
1000-General Fund-111010 Finance	10,582.26	2.109%	\$ 8,365		\$ 8,365		\$ 8,365
1000-General Fund-112010 Customer Services	14,109.68	2.811%	\$ 11,154		\$ 11,154		\$ 11,154
1000-General Fund-113010 Information Technology Service	8,818.55	1.757%	\$ 6,971		\$ 6,971		\$ 6,971
1000-General Fund-120010 Human Resources Director	3,527.42	0.703%	\$ 2,788		\$ 2,788		\$ 2,788
1000-General Fund-121010 Human Resources	5,291.13	1.054%	\$ 4,183		\$ 4,183		\$ 4,183
1000-General Fund-122010 Risk Management	1,763.71	0.351%	\$ 1,394		\$ 1,394		\$ 1,394
1000-General Fund-415010 Facilities Maintenance	106,837.39	21.288%	\$ 84,455		\$ 84,455		\$ 84,455
1000-General Fund-400060 Public Works Director	18,937.41	3.773%	\$ 14,970		\$ 14,970	\$ 4,513	\$ 19,484
1000-General Fund-200020 Community Services Director	5,291.13	1.054%	\$ 4,183		\$ 4,183	\$ 1,261	\$ 5,444
1000-General Fund-202020 Lake Operations	24,743.99	4.930%	\$ 19,560		\$ 19,560	\$ 5,897	\$ 25,458
1000-General Fund-204020 Performing Arts Center	51,711.05	10.304%	\$ 40,878		\$ 40,878	\$ 12,325	\$ 53,202
1000-General Fund-205020 Old Poway Park	14,205.53	2.831%	\$ 11,230		\$ 11,230	\$ 3,386	\$ 14,615
1000-General Fund-206020 Library	58,843.49	11.725%	\$ 46,516		\$ 46,516	\$ 14,025	\$ 60,541
1000-General Fund-208020 Community Park	36,630.23	7.299%	\$ 28,956		\$ 28,956	\$ 8,730	\$ 37,687
1000-General Fund-300030 Development Services Director	10,582.26	2.109%	\$ 8,365		\$ 8,365	\$ 2,522	\$ 10,887
1000-General Fund-301030 Planning	14,109.68	2.811%	\$ 11,154		\$ 11,154	\$ 3,363	\$ 14,517
1000-General Fund-304030 Capital Improv. Projects Engin.	3,527.42	0.703%	\$ 2,788		\$ 2,788	\$ 841	\$ 3,629
1000-General Fund-305030 Land Development Engineering	8,818.55	1.757%	\$ 6,971		\$ 6,971	\$ 2,102	\$ 9,073
1000-General Fund-306030 Engineering Inspection	5,291.13	1.054%	\$ 4,183		\$ 4,183	\$ 1,261	\$ 5,444
1000-General Fund-414040 Park, Trail & Landscape Mainte	65,039.85	12.960%	\$ 51,414		\$ 51,414	\$ 15,501	\$ 66,916
1000-General Fund-500050 Fire Administration	7,054.84	1.406%	\$ 5,577		\$ 5,577	\$ 1,681	\$ 7,258
1000-General Fund-501050 Fire Suppression	4,131.99	0.823%	\$ 3,266		\$ 3,266	\$ 985	\$ 4,251
1000-General Fund-502050 Fire Prevention	252.98	0.050%	\$ 200		\$ 200	\$ 60	\$ 260
5100-Water Enterprise	5,894.41	1.174%	\$ 4,660		\$ 4,660	\$ 1,405	\$ 6,064
<b>Total</b>	<b>501,869.48</b>	<b>100.000%</b>	<b>\$ 396,730</b>	<b>\$ -</b>	<b>\$ 396,730</b>	<b>\$ 79,859</b>	<b>\$ 476,588</b>

**Allocation Basis:**

**\$ Value of Custodial Contracts**

**Source of Allocation:**

**Custodial Contracts List**

**1000-General Fund-415010 Facilities Maintenance**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Custodial - Citywide</b>							
1000-General Fund-100010 City Council	2.50	1.028%	\$ 1,103		\$ 1,103		\$ 1,103
1000-General Fund-101010 City Clerk	3.00	1.233%	\$ 1,323		\$ 1,323		\$ 1,323
1000-General Fund-103010 City Manager	5.00	2.055%	\$ 2,205		\$ 2,205		\$ 2,205
1000-General Fund-110010 Director of Finance	2.00	0.822%	\$ 882		\$ 882		\$ 882
1000-General Fund-111010 Finance	6.00	2.467%	\$ 2,647		\$ 2,647		\$ 2,647
1000-General Fund-112010 Customer Services	9.00	3.700%	\$ 3,970		\$ 3,970		\$ 3,970
1000-General Fund-113010 Information Technology Service	6.00	2.467%	\$ 2,647		\$ 2,647		\$ 2,647
1000-General Fund-120010 Human Resources Director	2.00	0.822%	\$ 882		\$ 882		\$ 882
1000-General Fund-121010 Human Resources	4.00	1.644%	\$ 1,764		\$ 1,764		\$ 1,764
1000-General Fund-122010 Risk Management	1.00	0.411%	\$ 441		\$ 441		\$ 441
1000-General Fund-415010 Facilities Maintenance	4.00	1.644%	\$ 1,764		\$ 1,764		\$ 1,764
1000-General Fund-400060 Public Works Director	3.00	1.233%	\$ 1,323		\$ 1,323	\$ 326	\$ 1,649
1000-General Fund-200020 Community Services Director	4.50	1.850%	\$ 1,985		\$ 1,985	\$ 489	\$ 2,474
1000-General Fund-201020 Recreation	0.50	0.206%	\$ 221		\$ 221	\$ 54	\$ 275
1000-General Fund-202020 Lake Operations	6.00	2.467%	\$ 2,647		\$ 2,647	\$ 652	\$ 3,299
1000-General Fund-203020 Aquatics	4.00	1.644%	\$ 1,764		\$ 1,764	\$ 435	\$ 2,199
1000-General Fund-204020 Performing Arts Center	4.50	1.850%	\$ 1,985		\$ 1,985	\$ 489	\$ 2,474
1000-General Fund-205020 Old Poway Park	2.75	1.131%	\$ 1,213		\$ 1,213	\$ 299	\$ 1,512
1000-General Fund-207020 Interpretive Services	1.50	0.617%	\$ 662		\$ 662	\$ 163	\$ 825
1000-General Fund-208020 Community Park	5.00	2.055%	\$ 2,205		\$ 2,205	\$ 543	\$ 2,749
1000-General Fund-300030 Development Services Director	6.00	2.467%	\$ 2,647		\$ 2,647	\$ 652	\$ 3,299
1000-General Fund-301030 Planning	8.00	3.289%	\$ 3,529		\$ 3,529	\$ 869	\$ 4,398
1000-General Fund-304030 Capital Improv. Projects Engin.	4.00	1.644%	\$ 1,764		\$ 1,764	\$ 435	\$ 2,199
1000-General Fund-305030 Land Development Engineering	5.00	2.055%	\$ 2,205		\$ 2,205	\$ 543	\$ 2,749
1000-General Fund-306030 Engineering Inspection	3.00	1.233%	\$ 1,323		\$ 1,323	\$ 326	\$ 1,649
1000-General Fund-414040 Park, Trail & Landscape Mainte	15.00	6.166%	\$ 6,616		\$ 6,616	\$ 1,630	\$ 8,246
1000-General Fund-500050 Fire Administration	4.00	1.644%	\$ 1,764		\$ 1,764	\$ 435	\$ 2,199
1000-General Fund-501050 Fire Suppression	52.00	21.377%	\$ 22,937		\$ 22,937	\$ 5,651	\$ 28,588
1000-General Fund-502050 Fire Prevention	3.00	1.233%	\$ 1,323		\$ 1,323	\$ 326	\$ 1,649
2110-Gasoline Taxes	9.00	3.700%	\$ 3,970		\$ 3,970	\$ 978	\$ 4,948
2310-Drainage- Current	6.00	2.467%	\$ 2,647		\$ 2,647	\$ 652	\$ 3,299
2600-Assessment District LMD Admin	1.00	0.411%	\$ 441		\$ 441	\$ 109	\$ 550
5100-Water Enterprise	38.50	15.827%	\$ 16,982		\$ 16,982	\$ 4,184	\$ 21,166
5200-Sewer Enterprise	9.50	3.905%	\$ 4,190		\$ 4,190	\$ 1,032	\$ 5,223
6110-Internal Svc-Capt'l Replacemnt	3.00	1.233%	\$ 1,323		\$ 1,323	\$ 326	\$ 1,649
<b>Total</b>	<b>243.25</b>	<b>100.000%</b>	<b>\$ 107,297</b>	<b>\$ -</b>	<b>\$ 107,297</b>	<b>\$ 21,598</b>	<b>\$ 128,895</b>

**Allocation Basis:**

**# of FTE**

**Source of Allocation:**

**Employee Report**

**ALLOCATION SUMMARY**

<b>1000-General Fund-415010 Facilities Maintenance</b>	<b>Facility Maintenance</b>	<b>Custodial-Direct</b>	<b>Custodial - Citywide</b>	<b>Total</b>
1000-General Fund-100010 City Council	\$ -	\$ -	\$ 1,103	\$ 1,103
1000-General Fund-101010 City Clerk	\$ 15,559	\$ 4,183	\$ 1,323	\$ 21,065
1000-General Fund-103010 City Manager	\$ 20,745	\$ 5,577	\$ 2,205	\$ 28,527
1000-General Fund-110010 Director of Finance	\$ 10,372	\$ 2,788	\$ 882	\$ 14,043
1000-General Fund-111010 Finance	\$ 31,117	\$ 8,365	\$ 2,647	\$ 42,129
1000-General Fund-112010 Customer Services	\$ 41,490	\$ 11,154	\$ 3,970	\$ 56,614
1000-General Fund-113010 Information Technology Service	\$ 25,931	\$ 6,971	\$ 2,647	\$ 35,549
1000-General Fund-120010 Human Resources Director	\$ 10,372	\$ 2,788	\$ 882	\$ 14,043
1000-General Fund-121010 Human Resources	\$ 15,559	\$ 4,183	\$ 1,764	\$ 21,506
1000-General Fund-122010 Risk Management	\$ 5,186	\$ 1,394	\$ 441	\$ 7,022
1000-General Fund-415010 Facilities Maintenance	\$ 302,584	\$ 84,455	\$ 1,764	\$ 388,804
1000-General Fund-400060 Public Works Director	\$ 7,158	\$ 19,484	\$ 1,649	\$ 28,291
1000-General Fund-200020 Community Services Director	\$ 19,777	\$ 5,444	\$ 2,474	\$ 27,694
1000-General Fund-201020 Recreation	\$ 92,230	\$ -	\$ 275	\$ 92,504
1000-General Fund-202020 Lake Operations	\$ 97,938	\$ 25,458	\$ 3,299	\$ 126,694
1000-General Fund-203020 Aquatics	\$ 43,086	\$ -	\$ 2,199	\$ 45,285
1000-General Fund-204020 Performing Arts Center	\$ 434,129	\$ 53,202	\$ 2,474	\$ 489,805
1000-General Fund-205020 Old Poway Park	\$ 99,932	\$ 14,615	\$ 1,512	\$ 116,059
1000-General Fund-206020 Library	\$ 185,707	\$ 60,541	\$ -	\$ 246,248
1000-General Fund-207020 Interpretive Services	\$ 10,655	\$ -	\$ 825	\$ 11,480
1000-General Fund-208020 Community Park	\$ 6,857	\$ 37,687	\$ 2,749	\$ 47,293
1000-General Fund-300030 Development Services Director	\$ 39,554	\$ 10,887	\$ 3,299	\$ 53,740
1000-General Fund-301030 Planning	\$ 52,738	\$ 14,517	\$ 4,398	\$ 71,653
1000-General Fund-304030 Capital Improv.Projects Engin.	\$ 20,343	\$ 3,629	\$ 2,199	\$ 26,171
1000-General Fund-305030 Land Development Engineering	\$ 32,961	\$ 9,073	\$ 2,749	\$ 44,783
1000-General Fund-306030 Engineering Inspection	\$ 19,777	\$ 5,444	\$ 1,649	\$ 26,870
1000-General Fund-307040 Traffic Engineering	\$ 7,158	\$ -	\$ -	\$ 7,158
1000-General Fund-308040 Storm Water Program	\$ 7,158	\$ -	\$ -	\$ 7,158

**ALLOCATION SUMMARY**

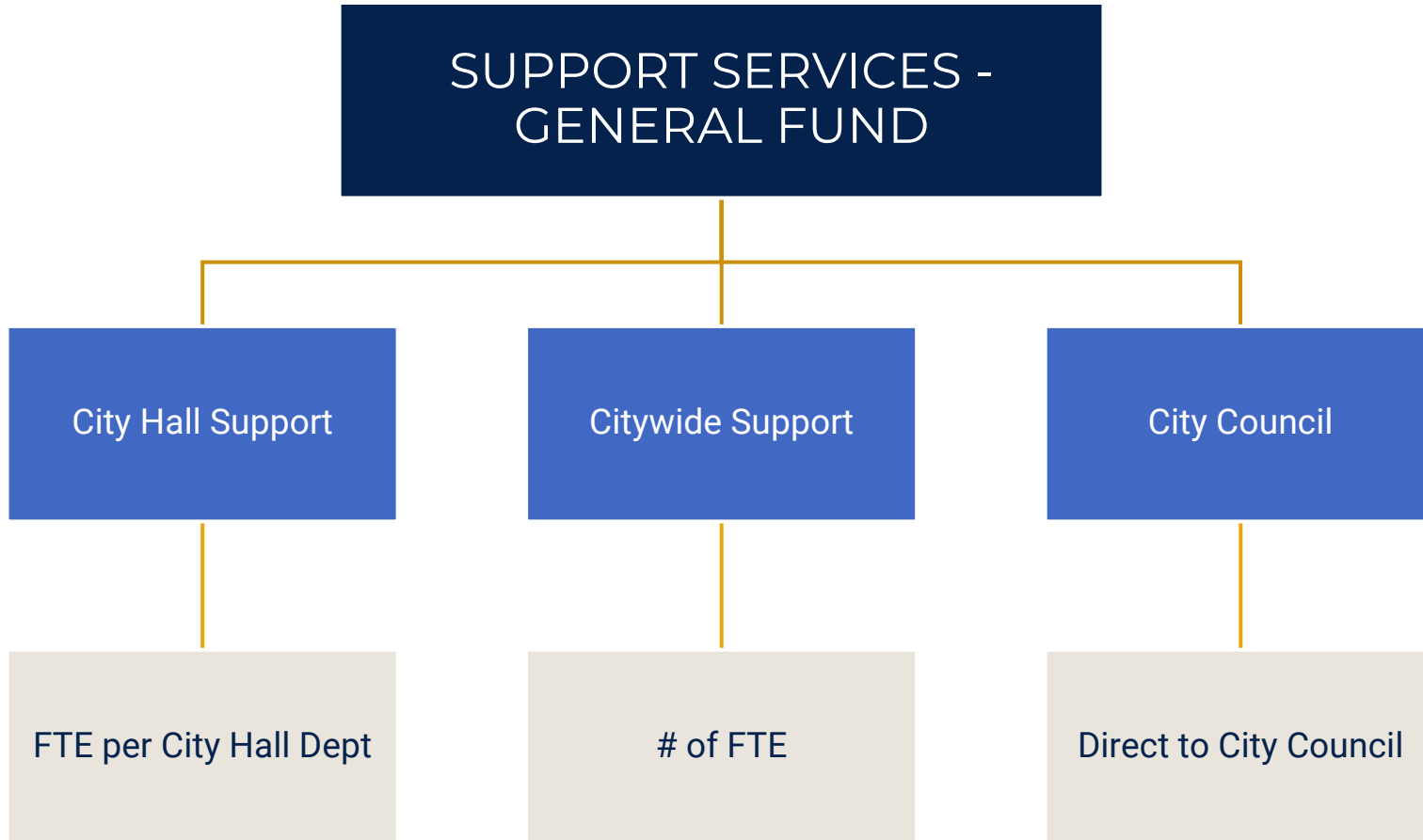
<b>1000-General Fund-415010 Facilities Maintenance</b>	<b>Facility Maintenance</b>	<b>Custodial-Direct</b>	<b>Custodial - Citywide</b>	<b>Total</b>
1000-General Fund-414040 Park, Trail & Landscape Mainte	\$ 7,158	\$ 66,916	\$ 8,246	\$ 82,320
1000-General Fund-500050 Fire Administration	\$ 26,369	\$ 7,258	\$ 2,199	\$ 35,826
1000-General Fund-501050 Fire Suppression	\$ 266,198	\$ 4,251	\$ 28,588	\$ 299,037
1000-General Fund-502050 Fire Prevention	\$ 16,298	\$ 260	\$ 1,649	\$ 18,207
1000-General Fund-504050 Law Enforcement	\$ 28,541	\$ -	\$ -	\$ 28,541
2110-Gasoline Taxes	\$ 7,158	\$ -	\$ 4,948	\$ 12,106
2310-Drainage- Current	\$ 7,158	\$ -	\$ 3,299	\$ 10,457
2600-Assessment District LMD Admin	\$ -	\$ -	\$ 550	\$ 550
5100-Water Enterprise	\$ 101,016	\$ 6,064	\$ 21,166	\$ 128,247
5110-Water Connection Fees	\$ 7,158	\$ -	\$ -	\$ 7,158
5130-Water Acquisition Fund	\$ 7,158	\$ -	\$ -	\$ 7,158
5200-Sewer Enterprise	\$ 7,158	\$ -	\$ 5,223	\$ 12,381
6110-Internal Svc-Capt'l Replacemnt	\$ 89,570	\$ -	\$ 1,649	\$ 91,219
6170-Capital Replacement-Building	\$ 7,158	\$ -	\$ -	\$ 7,158
<b>Total</b>	<b>\$ 2,234,173</b>	<b>\$ 476,588</b>	<b>\$ 128,895</b>	<b>\$2,839,656</b>

### 13 SUPPORT SERVICES – GENERAL FUND

The Support Services – General Fund division is the charge center for various Citywide costs that are not easily attributable to a singular department, such as telecasting services and other equipment repair and maintenance, postage, telephone and data services, shared office supplies and various City Hall utilities. General Fund Support Services costs are allocated as follows:

- **City Hall Support** – represents the costs associated with shared supplies and utilities at City Hall. These costs are allocated based on the number of full-time equivalents (FTE) per City Hall department.
- **Citywide Support** – represents costs related to postage, equipment repair and maintenance, telephone and data, and other fees that should be split among all City departments. These costs are allocated based on the number of full-time equivalents (FTE).
- **Radios** – represents the costs associated with the use, repair, and maintenance of City radios. These costs are allocated based on repair and maintenance costs per department.
- **City Council** – represents the cost of certain software applications that are used only for the Council. These costs are allocated directly to City Council.

The chart on the following page illustrates the functions and measures used to allocate Support Services – General Fund costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



**COSTS TO BE ALLOCATED**

<b>1000-General Fund-114010 Support Services-GF</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
<b>Functional Expenditures</b>	<b>\$ 841,122</b>		<b>\$ 841,122</b>
Intergovernmental Fees	\$ (52,055)		
<b>Total Disallowed Costs</b>	<b>\$ (52,055)</b>		<b>\$ (52,055)</b>
<b>Incoming Costs</b>			
1000-General Fund-103010 City Manager	\$ 991	\$ 168	\$ 1,158
1000-General Fund-111010 Finance	\$ 9,325	\$ 4,451	\$ 13,776
1000-General Fund-112010 Customer Services	\$ 8,139	\$ 1,532	\$ 9,672
1000-General Fund-113010 Information Technology Service	\$ 427	\$ 47	\$ 474
<b>Total Incoming Costs</b>	<b>\$ 18,883</b>	<b>\$ 6,198</b>	<b>\$ 25,080</b>
<b>Total Cost Adjustments</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total Costs to be Allocated</b>	<b>\$ 807,950</b>	<b>\$ 6,198</b>	<b>\$ 814,148</b>

**1000-General Fund-114010 Support Services-GF**

**EXPENSE DETAIL**

Expense Type	\$	General Admin	City Hall Support	Citywide Support	City Council
<b>Personnel</b>					
<b>Subtotal Personnel Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating Services &amp; Supplies</b>					
Utilities	\$ 546,490	\$ -	\$ 546,490	\$ -	\$ -
Maintenance and Operation	\$ 1,640	\$ -	\$ 1,640	\$ -	\$ -
Transportation & Communication	\$ 51,680	\$ -	\$ -	\$ 51,680	\$ -
Service Repairs & Maint. Materials Support	\$ 144,463	\$ -	\$ 21,083	\$ 110,870	\$ 12,510
Debt Transfer / Equipment Rental / Other	\$ 96,849	\$ 52,055	\$ 5,400	\$ 39,394	\$ -
<b>Subtotal Operating Cost</b>	<b>\$ 841,122</b>	<b>\$ 52,055</b>	<b>\$ 574,613</b>	<b>\$ 201,944</b>	<b>\$ 12,510</b>
<b>FUNCTIONAL EXPENDITURES</b>	<b>\$ 841,122.32</b>	<b>\$ 52,055.10</b>	<b>\$ 574,613.00</b>	<b>\$ 201,944.22</b>	<b>\$ 12,510.00</b>
<b>Disallowed Costs</b>					
Intergovernmental Fees	\$ (52,055)	\$ (52,055)			
<b>Subtotal Disallowed Costs</b>	<b>\$ (52,055)</b>	<b>\$ (52,055)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>					
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 789,067.22</b>	<b>\$ -</b>	<b>\$ 574,613.00</b>	<b>\$ 201,944.22</b>	<b>\$ 12,510.00</b>
<b>First Allocation</b>					
Incoming - All Others	\$ 18,883	\$ -	\$ 13,751	\$ 4,833	\$ 299
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 807,949.94</b>	<b>\$ 588,363.74</b>	<b>\$ 206,776.83</b>	<b>\$ 12,809.37</b>	<b>\$ -</b>
<b>Second Allocation</b>					
Incoming - All Others	\$ 6,198	\$ -	\$ 4,513	\$ 1,586	\$ 98
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 6,197.68</b>	<b>\$ 4,513.26</b>	<b>\$ 1,586.16</b>	<b>\$ 98.26</b>	<b>\$ -</b>
<b>TOTAL ALLOCATED</b>	<b>\$ 814,148</b>	<b>\$ 592,877</b>	<b>\$ 208,363</b>	<b>\$ 12,908</b>	<b>\$ -</b>

**1000-General Fund-114010 Support Services-GF**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>City Hall Support</b>							
1000-General Fund-101010 City Clerk	3.00	4.138%	\$ 24,346		\$ 24,346		\$ 24,346
1000-General Fund-103010 City Manager	5.00	6.897%	\$ 40,577		\$ 40,577		\$ 40,577
1000-General Fund-110010 Director of Finance	2.00	2.759%	\$ 16,231		\$ 16,231		\$ 16,231
1000-General Fund-111010 Finance	6.00	8.276%	\$ 48,692		\$ 48,692		\$ 48,692
1000-General Fund-112010 Customer Services	9.00	12.414%	\$ 73,038		\$ 73,038		\$ 73,038
1000-General Fund-113010 Information Technology Service	6.00	8.276%	\$ 48,692		\$ 48,692		\$ 48,692
1000-General Fund-120010 Human Resources Director	2.00	2.759%	\$ 16,231		\$ 16,231		\$ 16,231
1000-General Fund-121010 Human Resources	4.00	5.517%	\$ 32,461		\$ 32,461		\$ 32,461
1000-General Fund-122010 Risk Management	1.00	1.379%	\$ 8,115		\$ 8,115		\$ 8,115
1000-General Fund-200020 Community Services Director	4.50	6.207%	\$ 36,519		\$ 36,519	\$ 589	\$ 37,108
1000-General Fund-300030 Development Services Director	6.00	8.276%	\$ 48,692		\$ 48,692	\$ 785	\$ 49,477
1000-General Fund-301030 Planning	8.00	11.034%	\$ 64,923		\$ 64,923	\$ 1,047	\$ 65,969
1000-General Fund-304030 Capital Improv. Projects Engin.	4.00	5.517%	\$ 32,461		\$ 32,461	\$ 523	\$ 32,985
1000-General Fund-305030 Land Development Engineering	5.00	6.897%	\$ 40,577		\$ 40,577	\$ 654	\$ 41,231
1000-General Fund-306030 Engineering Inspection	3.00	4.138%	\$ 24,346		\$ 24,346	\$ 392	\$ 24,739
1000-General Fund-500050 Fire Administration	4.00	5.517%	\$ 32,461		\$ 32,461	\$ 523	\$ 32,985
<b>Total</b>	<b>72.50</b>	<b>100.000%</b>	<b>\$ 588,364</b>	<b>\$ -</b>	<b>\$ 588,364</b>	<b>\$ 4,513</b>	<b>\$592,877</b>

**Allocation Basis:**

**FTE per City Hall Dept**

**Source of Allocation:**

**Employee Report**

**1000-General Fund-114010 Support Services-GF**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Citywide Support</b>							
1000-General Fund-100010 City Council	2.50	1.028%	\$ 2,125		\$ 2,125		\$ 2,125
1000-General Fund-101010 City Clerk	3.00	1.233%	\$ 2,550		\$ 2,550		\$ 2,550
1000-General Fund-103010 City Manager	5.00	2.055%	\$ 4,250		\$ 4,250		\$ 4,250
1000-General Fund-110010 Director of Finance	2.00	0.822%	\$ 1,700		\$ 1,700		\$ 1,700
1000-General Fund-111010 Finance	6.00	2.467%	\$ 5,100		\$ 5,100		\$ 5,100
1000-General Fund-112010 Customer Services	9.00	3.700%	\$ 7,651		\$ 7,651		\$ 7,651
1000-General Fund-113010 Information Technology Service	6.00	2.467%	\$ 5,100		\$ 5,100		\$ 5,100
1000-General Fund-120010 Human Resources Director	2.00	0.822%	\$ 1,700		\$ 1,700		\$ 1,700
1000-General Fund-121010 Human Resources	4.00	1.644%	\$ 3,400		\$ 3,400		\$ 3,400
1000-General Fund-122010 Risk Management	1.00	0.411%	\$ 850		\$ 850		\$ 850
1000-General Fund-415010 Facilities Maintenance	4.00	1.644%	\$ 3,400		\$ 3,400		\$ 3,400
1000-General Fund-400060 Public Works Director	3.00	1.233%	\$ 2,550		\$ 2,550	\$ 24	\$ 2,574
1000-General Fund-200020 Community Services Director	4.50	1.850%	\$ 3,825		\$ 3,825	\$ 36	\$ 3,861
1000-General Fund-201020 Recreation	0.50	0.206%	\$ 425		\$ 425	\$ 4	\$ 429
1000-General Fund-202020 Lake Operations	6.00	2.467%	\$ 5,100		\$ 5,100	\$ 48	\$ 5,148
1000-General Fund-203020 Aquatics	4.00	1.644%	\$ 3,400		\$ 3,400	\$ 32	\$ 3,432
1000-General Fund-204020 Performing Arts Center	4.50	1.850%	\$ 3,825		\$ 3,825	\$ 36	\$ 3,861
1000-General Fund-205020 Old Poway Park	2.75	1.131%	\$ 2,338		\$ 2,338	\$ 22	\$ 2,360
1000-General Fund-207020 Interpretive Services	1.50	0.617%	\$ 1,275		\$ 1,275	\$ 12	\$ 1,287
1000-General Fund-208020 Community Park	5.00	2.055%	\$ 4,250		\$ 4,250	\$ 40	\$ 4,290
1000-General Fund-300030 Development Services Director	6.00	2.467%	\$ 5,100		\$ 5,100	\$ 48	\$ 5,148
1000-General Fund-301030 Planning	8.00	3.289%	\$ 6,800		\$ 6,800	\$ 64	\$ 6,864
1000-General Fund-304030 Capital Improv. Projects Engin.	4.00	1.644%	\$ 3,400		\$ 3,400	\$ 32	\$ 3,432
1000-General Fund-305030 Land Development Engineering	5.00	2.055%	\$ 4,250		\$ 4,250	\$ 40	\$ 4,290
1000-General Fund-306030 Engineering Inspection	3.00	1.233%	\$ 2,550		\$ 2,550	\$ 24	\$ 2,574
1000-General Fund-414040 Park, Trail & Landscape Mainte	15.00	6.166%	\$ 12,751		\$ 12,751	\$ 120	\$ 12,871
1000-General Fund-500050 Fire Administration	4.00	1.644%	\$ 3,400		\$ 3,400	\$ 32	\$ 3,432
1000-General Fund-501050 Fire Suppression	52.00	21.377%	\$ 44,203		\$ 44,203	\$ 415	\$ 44,618
1000-General Fund-502050 Fire Prevention	3.00	1.233%	\$ 2,550		\$ 2,550	\$ 24	\$ 2,574
2110-Gasoline Taxes	9.00	3.700%	\$ 7,651		\$ 7,651	\$ 72	\$ 7,722
2310-Drainage- Current	6.00	2.467%	\$ 5,100		\$ 5,100	\$ 48	\$ 5,148
2600-Assessment District LMD Admin	1.00	0.411%	\$ 850		\$ 850	\$ 8	\$ 858

**1000-General Fund-114010 Support Services-GF**

**ALLOCATION DETAIL**

	<b>Allocation Units</b>	<b>Allocated Percent</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
5100-Water Enterprise	38.50	15.827%	\$ 32,727		\$ 32,727	\$ 307	\$ 33,035
5200-Sewer Enterprise	9.50	3.905%	\$ 8,076		\$ 8,076	\$ 76	\$ 8,151
6110-Internal Svc-Capt'l Replacemnt	3.00	1.233%	\$ 2,550		\$ 2,550	\$ 24	\$ 2,574
<b>Total</b>	<b>243.25</b>	<b>100.000%</b>	<b>\$ 206,777</b>	<b>\$ -</b>	<b>\$ 206,777</b>	<b>\$ 1,586</b>	<b>\$208,363</b>

**Allocation Basis:** # of FTE

**Source of Allocation:** Employee Report

**1000-General Fund-114010 Support Services-GF**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>City Council</b>							
1000-General Fund-100010 City Council	0.99	99.000%	\$ 12,681		\$ 12,681		\$ 12,681
0-Other	0.01	1.000%	\$ 128		\$ 128	\$ 98	\$ 226
<b>Total</b>	<b>1.00</b>	<b>100.000%</b>	<b>\$ 12,809</b>	<b>\$ -</b>	<b>\$ 12,809</b>	<b>\$ 98</b>	<b>\$ 12,908</b>

**Allocation Basis:**

**Direct to Council**

**ALLOCATION SUMMARY**

<b>1000-General Fund-114010 Support Services-GF</b>	<b>City Hall Support</b>	<b>Citywide Support</b>	<b>City Council</b>	<b>Total</b>
1000-General Fund-100010 City Council	\$ -	\$ 2,125	\$ 12,681	\$ 14,806
1000-General Fund-101010 City Clerk	\$ 24,346	\$ 2,550	\$ -	\$ 26,896
1000-General Fund-103010 City Manager	\$ 40,577	\$ 4,250	\$ -	\$ 44,827
1000-General Fund-110010 Director of Finance	\$ 16,231	\$ 1,700	\$ -	\$ 17,931
1000-General Fund-111010 Finance	\$ 48,692	\$ 5,100	\$ -	\$ 53,793
1000-General Fund-112010 Customer Services	\$ 73,038	\$ 7,651	\$ -	\$ 80,689
1000-General Fund-113010 Information Technology Service	\$ 48,692	\$ 5,100	\$ -	\$ 53,793
1000-General Fund-120010 Human Resources Director	\$ 16,231	\$ 1,700	\$ -	\$ 17,931
1000-General Fund-121010 Human Resources	\$ 32,461	\$ 3,400	\$ -	\$ 35,862
1000-General Fund-122010 Risk Management	\$ 8,115	\$ 850	\$ -	\$ 8,965
1000-General Fund-415010 Facilities Maintenance	\$ -	\$ 3,400	\$ -	\$ 3,400
1000-General Fund-400060 Public Works Director	\$ -	\$ 2,574	\$ -	\$ 2,574
1000-General Fund-200020 Community Services Director	\$ 37,108	\$ 3,861	\$ -	\$ 40,969
1000-General Fund-201020 Recreation	\$ -	\$ 429	\$ -	\$ 429
1000-General Fund-202020 Lake Operations	\$ -	\$ 5,148	\$ -	\$ 5,148
1000-General Fund-203020 Aquatics	\$ -	\$ 3,432	\$ -	\$ 3,432
1000-General Fund-204020 Performing Arts Center	\$ -	\$ 3,861	\$ -	\$ 3,861
1000-General Fund-205020 Old Poway Park	\$ -	\$ 2,360	\$ -	\$ 2,360
1000-General Fund-207020 Interpretive Services	\$ -	\$ 1,287	\$ -	\$ 1,287
1000-General Fund-208020 Community Park	\$ -	\$ 4,290	\$ -	\$ 4,290
1000-General Fund-300030 Development Services Director	\$ 49,477	\$ 5,148	\$ -	\$ 54,625
1000-General Fund-301030 Planning	\$ 65,969	\$ 6,864	\$ -	\$ 72,834
1000-General Fund-304030 Capital Improv. Projects Engin.	\$ 32,985	\$ 3,432	\$ -	\$ 36,417
1000-General Fund-305030 Land Development Engineering	\$ 41,231	\$ 4,290	\$ -	\$ 45,521
1000-General Fund-306030 Engineering Inspection	\$ 24,739	\$ 2,574	\$ -	\$ 27,313
1000-General Fund-414040 Park, Trail & Landscape Mainte	\$ -	\$ 12,871	\$ -	\$ 12,871

**ALLOCATION SUMMARY**

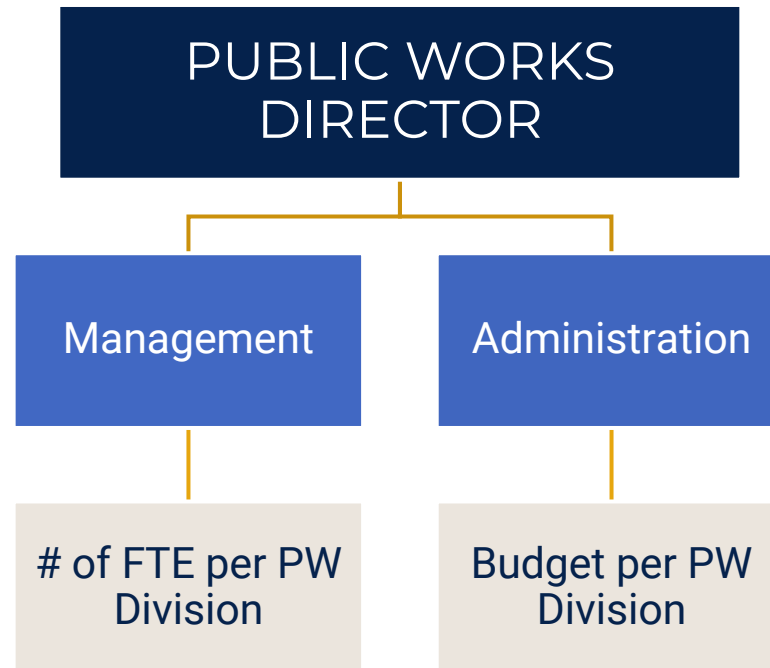
<b>1000-General Fund-114010 Support Services-GF</b>	<b>City Hall Support</b>	<b>Citywide Support</b>	<b>City Council</b>	<b>Total</b>
1000-General Fund-500050 Fire Administration	\$ 32,985	\$ 3,432	\$ -	\$ 36,417
1000-General Fund-501050 Fire Suppression	\$ -	\$ 44,618	\$ -	\$ 44,618
1000-General Fund-502050 Fire Prevention	\$ -	\$ 2,574	\$ -	\$ 2,574
2110-Gasoline Taxes	\$ -	\$ 7,722	\$ -	\$ 7,722
2310-Drainage- Current	\$ -	\$ 5,148	\$ -	\$ 5,148
2600-Assessment District LMD Admin	\$ -	\$ 858	\$ -	\$ 858
5100-Water Enterprise	\$ -	\$ 33,035	\$ -	\$ 33,035
5200-Sewer Enterprise	\$ -	\$ 8,151	\$ -	\$ 8,151
6110-Internal Svc-Capt'l Replacemnt	\$ -	\$ 2,574	\$ -	\$ 2,574
0-Other	\$ -	\$ -	\$ 226	\$ 226
<b>Total</b>	<b>\$ 592,877</b>	<b>\$ 208,363</b>	<b>\$ 12,908</b>	<b>\$ 814,148</b>

## 14 PUBLIC WORKS DIRECTOR

The Public Works Director is responsible for the oversight of the City's Public Works funds and divisions, including Water, Sewer, and LMD assessment districts. Public Works Director costs are allocated as follows:

- **Management** – represents support associated with overseeing Public Works employees and assisting with employee-related issues. These costs are allocated based on the number of full-time equivalents (FTE) per Public Works Division.
- **Administration** – represents support related to managing Public Works operations and programs throughout the City. These costs are allocated based on the budgeted expenditures per Public Works Division.

The chart on the following page illustrates the functions and measures used to allocate Public Works Director costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



**COSTS TO BE ALLOCATED**

<b>1000-General Fund-400060 Public Works Director</b>	<b>First Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
<b>Functional Expenditures</b>	<b>\$ 959,083</b>		<b>\$ 959,083</b>
<b>Total Disallowed Costs</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Incoming Costs</b>			
1000-General Fund-100010 City Council	\$ 11,656	\$ 14,119	\$ 25,776
1000-General Fund-101010 City Clerk	\$ 30,388	\$ 8,132	\$ 38,520
1000-General Fund-102010 City Attorney	\$ 11,764	\$ 111	\$ 11,875
1000-General Fund-103010 City Manager	\$ 34,366	\$ 7,233	\$ 41,599
1000-General Fund-111010 Finance	\$ 13,580	\$ 6,453	\$ 20,033
1000-General Fund-112010 Customer Services	\$ 3,487	\$ 662	\$ 4,149
1000-General Fund-113010 Information Technology Service	\$ 104,921	\$ 12,310	\$ 117,231
1000-General Fund-121010 Human Resources	\$ 15,040	\$ 2,533	\$ 17,573
1000-General Fund-122010 Risk Management	\$ 18,150	\$ 4,560	\$ 22,710
1000-General Fund-415010 Facilities Maintenance	\$ 21,925	\$ 6,366	\$ 28,291
1000-General Fund-114010 Support Services-GF	\$ 2,550	\$ 24	\$ 2,574
1000-General Fund-400060 Public Works Director		\$ 29,503	\$ 29,503
<b>Total Incoming Costs</b>	<b>\$ 267,829</b>	<b>\$ 92,005</b>	<b>\$ 359,834</b>
<b>Total Cost Adjustments</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total Costs to be Allocated</b>	<b>\$ 1,226,912</b>	<b>\$ 92,005</b>	<b>\$ 1,318,917</b>

**1000-General Fund-400060 Public Works Director**

**EXPENSE DETAIL**

Expense Type	\$	Management	Administration
<b>Personnel</b>			
Salaries & Wages	\$ 444,276	\$ 222,138	\$ 222,138
Fringe Benefits	\$ 142,767	\$ 71,384	\$ 71,384
<b>Subtotal Personnel Cost</b>	<b>\$ 587,043</b>	<b>\$ 293,522</b>	<b>\$ 293,522</b>
<b>Operating Services &amp; Supplies</b>			
Employee Productivity	\$ 7,933	\$ 3,967	\$ 3,967
Utilities	\$ 43,078	\$ 21,539	\$ 21,539
Maintenance and Operation	\$ 630	\$ 315	\$ 315
Transportation & Communication	\$ 34,377	\$ 17,189	\$ 17,189
Service Repairs & Maint. Materials Support	\$ 214,557	\$ 107,279	\$ 107,279
Debt Transfer / Equipment Rental / Other	\$ 42,758	\$ 21,379	\$ 21,379
<b>Subtotal Operating Cost</b>	<b>\$ 372,040</b>	<b>\$ 186,020</b>	<b>\$ 186,020</b>
<b>FUNCTIONAL EXPENDITURES</b>	<b>\$ 959,083.00</b>	<b>\$ 479,541.50</b>	<b>\$ 479,541.50</b>
<b>Disallowed Costs</b>			
<b>Subtotal Disallowed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cost Adjustments</b>			
<b>Subtotal Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTIONAL COST</b>	<b>\$ 959,083.00</b>	<b>\$ 479,541.50</b>	<b>\$ 479,541.50</b>
<b>First Allocation</b>			
Incoming - All Others	\$ 267,829	\$ 133,915	\$ 133,915
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
<b>Subtotal of First Allocation</b>	<b>\$ 1,226,912.20</b>	<b>\$ 613,456.10</b>	<b>\$ 613,456.10</b>
<b>Second Allocation</b>			
Incoming - All Others	\$ 92,005	\$ 46,002	\$ 46,002
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
<b>Subtotal of Second Allocation</b>	<b>\$ 92,004.74</b>	<b>\$ 46,002.37</b>	<b>\$ 46,002.37</b>
<b>TOTAL ALLOCATED</b>	<b>\$1,318,917</b>	<b>\$ 659,458</b>	<b>\$ 659,458</b>

**1000-General Fund-400060 Public Works Director**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Management</b>							
1000-General Fund-415010 Facilities Maintenance	4.00	4.494%	\$ 27,571		\$ 27,571		\$ 27,571
1000-General Fund-400060 Public Works Director	3.00	3.371%	\$ 20,678		\$ 20,678		\$ 20,678
1000-General Fund-414040 Park, Trail & Landscape Mainte	15.00	16.854%	\$ 103,391		\$ 103,391	\$ 8,415	\$ 111,807
2110-Gasoline Taxes	9.00	10.112%	\$ 62,035		\$ 62,035	\$ 5,049	\$ 67,084
2310-Drainage- Current	6.00	6.742%	\$ 41,357		\$ 41,357	\$ 3,366	\$ 44,723
2600-Assessment District LMD Admin	1.00	1.124%	\$ 6,893		\$ 6,893	\$ 561	\$ 7,454
5100-Water Enterprise	38.50	43.258%	\$ 265,371		\$ 265,371	\$ 21,599	\$ 286,970
5200-Sewer Enterprise	9.50	10.674%	\$ 65,481		\$ 65,481	\$ 5,330	\$ 70,811
6110-Internal Svc-Capt'l Replacemnt	3.00	3.371%	\$ 20,678		\$ 20,678	\$ 1,683	\$ 22,361
<b>Total</b>	<b>89.00</b>	<b>100.000%</b>	<b>\$ 613,456</b>	<b>\$ -</b>	<b>\$ 613,456</b>	<b>\$ 46,002</b>	<b>\$ 659,458</b>

**Allocation Basis:**

# of FTE per PW Division

**Source of Allocation:**

Employee Report

**1000-General Fund-400060 Public Works Director**

**ALLOCATION DETAIL**

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
<b>Administration</b>							
1000-General Fund-415010 Facilities Maintenance	2,144,157.00	3.559%	\$ 21,835		\$ 21,835		\$ 21,835
1000-General Fund-400060 Public Works Director	866,585.00	1.439%	\$ 8,825		\$ 8,825		\$ 8,825
1000-General Fund-414040 Park, Trail & Landscape Mainte	3,708,226.00	6.156%	\$ 37,762		\$ 37,762	\$ 2,981	\$ 40,743
2110-Gasoline Taxes	3,914,079.26	6.497%	\$ 39,858		\$ 39,858	\$ 3,146	\$ 43,005
2310-Drainage- Current	2,013,909.04	3.343%	\$ 20,508		\$ 20,508	\$ 1,619	\$ 22,127
2600-Assessment District LMD Admin	432,701.00	0.718%	\$ 4,406		\$ 4,406	\$ 348	\$ 4,754
2610-Assessment District LMD 83-01A	287,735.00	0.478%	\$ 2,930		\$ 2,930	\$ 231	\$ 3,161
2620-Assessment District LMD 83-01B	44,002.00	0.073%	\$ 448		\$ 448	\$ 35	\$ 483
2630-Assessment District LMD 83-01C	15,714.00	0.026%	\$ 160		\$ 160	\$ 13	\$ 173
2710-Assessment District LMD 86-01A	321,448.00	0.534%	\$ 3,273		\$ 3,273	\$ 258	\$ 3,532
2740-Assessment District LMD 86-02A	24,590.00	0.041%	\$ 250		\$ 250	\$ 20	\$ 270
2750-Assessment District LMD 86-02B	67,534.32	0.112%	\$ 688		\$ 688	\$ 54	\$ 742
2760-Assessment District LMD 86-03A	34,843.00	0.058%	\$ 355		\$ 355	\$ 28	\$ 383
2770-Assessment District LMD 86-03B	40,338.00	0.067%	\$ 411		\$ 411	\$ 32	\$ 443
2780-Assessment District LMD 87-01	34,502.00	0.057%	\$ 351		\$ 351	\$ 28	\$ 379
2790-Assessment District Lighting	1,495,570.00	2.483%	\$ 15,230		\$ 15,230	\$ 1,202	\$ 16,432
5100-Water Enterprise	35,334,098.40	58.654%	\$ 359,819		\$ 359,819	\$ 28,402	\$ 388,221
5200-Sewer Enterprise	9,461,063.26	15.705%	\$ 96,345		\$ 96,345	\$ 7,605	\$ 103,950
<b>Total</b>	<b>60,241,095.28</b>	<b>100.000%</b>	<b>\$ 613,456</b>	<b>\$ -</b>	<b>\$ 613,456</b>	<b>\$ 46,002</b>	<b>\$ 659,458</b>

**Allocation Basis:**

**Budget per PW Division**

**Source of Allocation:**

**Budget**

**ALLOCATION SUMMARY**

<b>1000-General Fund-400060 Public Works Director</b>	<b>Management</b>	<b>Administration</b>	<b>Total</b>
1000-General Fund-415010 Facilities Maintenance	\$ 27,571	\$ 21,835	\$ 49,406
1000-General Fund-400060 Public Works Director	\$ 20,678	\$ 8,825	\$ 29,503
1000-General Fund-414040 Park, Trail & Landscape Mainte	\$ 111,807	\$ 40,743	\$ 152,549
2110-Gasoline Taxes	\$ 67,084	\$ 43,005	\$ 110,089
2310-Drainage- Current	\$ 44,723	\$ 22,127	\$ 66,850
2600-Assessment District LMD Admin	\$ 7,454	\$ 4,754	\$ 12,208
2610-Assessment District LMD 83-01A	\$ -	\$ 3,161	\$ 3,161
2620-Assessment District LMD 83-01B	\$ -	\$ 483	\$ 483
2630-Assessment District LMD 83-01C	\$ -	\$ 173	\$ 173
2710-Assessment District LMD 86-01A	\$ -	\$ 3,532	\$ 3,532
2740-Assessment District LMD 86-02A	\$ -	\$ 270	\$ 270
2750-Assessment District LMD 86-02B	\$ -	\$ 742	\$ 742
2760-Assessment District LMD 86-03A	\$ -	\$ 383	\$ 383
2770-Assessment District LMD 86-03B	\$ -	\$ 443	\$ 443
2780-Assessment District LMD 87-01	\$ -	\$ 379	\$ 379
2790-Assessment District Lighting	\$ -	\$ 16,432	\$ 16,432
5100-Water Enterprise	\$ 286,970	\$ 388,221	\$ 675,192
5200-Sewer Enterprise	\$ 70,811	\$ 103,950	\$ 174,761
6110-Internal Svc-Capt'l Replacemnt	\$ 22,361	\$ -	\$ 22,361
<b>Total</b>	<b>\$ 659,458</b>	<b>\$ 659,458</b>	<b>\$1,318,917</b>