
FULL COST ALLOCATION PLAN

FY 15-16 Budget

CITY OF CUPERTINO, CA

FEBRUARY 22, 2016



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1. EXECUTIVE SUMMARY

1. BACKGROUND

The Matrix Consulting Group has prepared this Full Cost Allocation Plan (CAP) for the City of Cupertino, 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, divisions, and programs.

The primary objective of a Full Cost Allocation Plan is to spread costs from central support departments, generally called “Central Service Departments” to those departments, divisions, 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 also generate organizational awareness regarding indirect (overhead) costs associated with operations.

2. METHODOLOGY

This plan was compiled in accordance with Generally Accepted Accounting Principles, and is also based on many of the methods of indirect cost allocation defined by the federal Office of Management and Budget’s (OMB) Circular A-87.

These principles can be summarized in the following points:

- Necessary and reasonable
- Determined by allocation “bases” that relate to benefit received

In addition, Circular A-87 defines 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 such as Human Resources, Information Technology, etc., as well as to Receiving Departments.
- **Second Step:** Distributes Central Service department expenses and first step allocations to the Receiving Departments only.

It should be noted that there are two types of cost allocation plans. This plan is a Full Cost Allocation plan. The second form of Cost Allocation Plan is known as an OMB A-87 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 in OMB A-87.

(1) PROJECT STEPS

The summary steps to accomplish this study included:

- Meet with the City of Cupertino'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 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

3. SUMMARY

The final product of a Cost Allocation Plan is a summary worksheet that illustrates the final distribution of costs to each of the receiving departments and funds. This summary worksheet along with the detail workbook that details all of the distributions and their bases provides a well-documented, defensible basis for the City's indirect overhead costs. In summary, key project details for the cost plan are as follows:

- Cost figures are based on Fiscal Year 2015 / 2016 Budgeted Expenditures,
- The allocation methodology is Full Cost, not Circular OMB A-87 Compliant,
- The results presented in this plan were derived using a double "step-down" allocation process.

2. READING THE PLAN

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

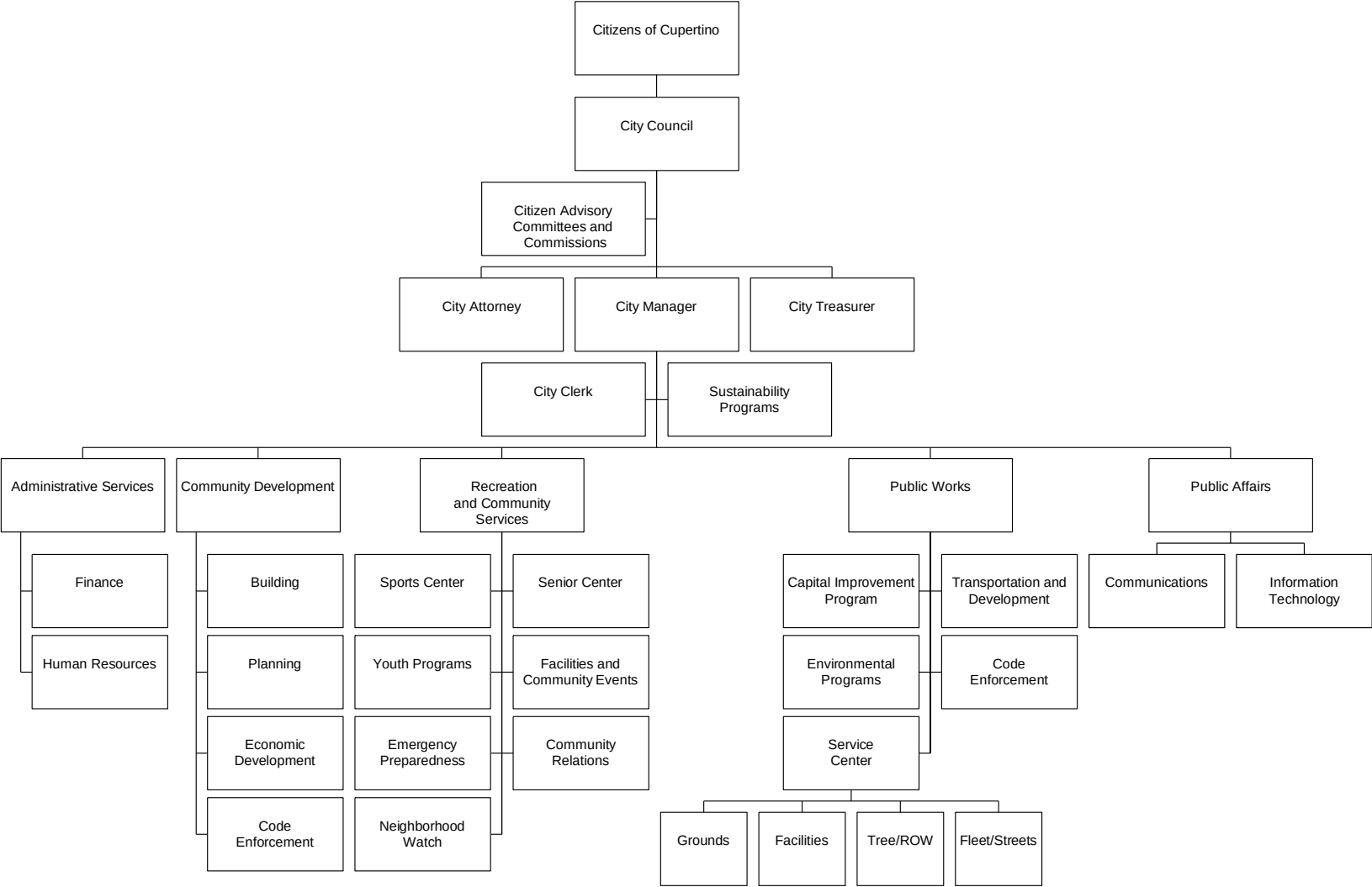
- **Table of Contents:** All summary and detail allocation schedules can be referenced here, and appear in the same order as shown.
- **Summary of Overhead Allocations:** Lists Central Service departments on one axis, and Receiving departments on the other. Shows how much was allocated from each Central Service department to each Receiving department. Summarized with 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 Services 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 grantee or receiving departments, including their fund, department, and or division number.
- **Detail Reports:** There is one set of reports for each Central Service department in the plan. 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 City 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, and 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 also subtotals for each pass of 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 shows the amount of allocations per pass.
- **Allocation Summary:** This worksheet shows the total costs being allocated to receiving departments by function.

The Summary of Resulting 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 Resulting 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.

3. ORGANIZATIONAL CHART

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



4. 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	100-10-101 Community Funding	100-10-110 Sister Cities	100-11-131 Technology, Information & Communications Commission	100-11-140 Library Commission
100	10	100	100-10-100 City Council	\$ 278	\$ 98	\$ 358	\$ 174
100	12	120	100-12-120 City Manager	\$ 83	\$ 29	\$ 94	\$ 45
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 42	\$ 849	\$ 4,905	\$ 5,009
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ 728	\$ 364
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ 393	\$ 1,214	\$ 2,458
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ 15	\$ 68	\$ 107
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ 257	\$ 769	\$ 1,637
Proposed Costs				\$ 404	\$ 1,642	\$ 8,136	\$ 9,794

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	100-11-142 Fine Arts Commission	100-11-150 Public Safety Commission	100-11-155 Bicycle & Pedestrian Commission	100-11-160 Park & Recreation Commission
100	10	100	100-10-100 City Council	\$ 504	\$ 49	\$ 17	\$ 347
100	12	120	100-12-120 City Manager	\$ 131	\$ 15	\$ 5	\$ 90
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 5,394	\$ 488	\$ 42	\$ 5,074
100	44	412/417	100-44-412/417 Human Resources	\$ 1,091	\$ -	\$ -	\$ 728
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ 6,346	\$ 2,865	\$ 1,013	\$ 4,858
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ 292	\$ 85	\$ 30	\$ 213
100	87	0	100-87- Facilities (Building) Maintenance	\$ 4,387	\$ 1,460	\$ 516	\$ 3,244
Proposed Costs				\$ 18,144	\$ 4,962	\$ 1,625	\$ 14,554

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	100-11-165 Teen Commission	100-11-170 Planning Commission	100-11-175 Housing Commission	100-12-122 Environmental Affairs
100	10	100	100-10-100 City Council	\$ 794	\$ 1,189	\$ 481	\$ 8,915
100	12	120	100-12-120 City Manager	\$ 204	\$ 316	\$ 124	\$ 2,415
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ 29,155
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 4,994	\$ 6,480	\$ 5,097	\$ 9,382
100	44	412/417	100-44-412/417 Human Resources	\$ 1,819	\$ 2,183	\$ 1,091	\$ 37,704
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ 7,934	\$ 23,218	\$ 5,002	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ 407	\$ 897	\$ 252	\$ 1,301
100	87	0	100-87- Facilities (Building) Maintenance	\$ 5,966	\$ 14,137	\$ 3,703	\$ 14,616
Proposed Costs				\$ 22,119	\$ 48,418	\$ 15,749	\$ 103,488

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	100-12-125 Economic Development	100-13-133 Elections	100-14-123 City Manager Contingency	100-20-200 Law Enforcement SC Sheriff
100	10	100	100-10-100 City Council	\$ 2,630	\$ -	\$ 2,142	\$ 41,058
100	12	120	100-12-120 City Manager	\$ 652	\$ -	\$ 643	\$ 12,329
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ 29,155	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 4,756	\$ 149	\$ 743	\$ 14,935
100	44	412/417	100-44-412/417 Human Resources	\$ 7,275	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ 685	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ 7,692	\$ -	\$ -	\$ -
Proposed Costs				\$ 52,845	\$ 149	\$ 3,528	\$ 68,321

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SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	100-20-201 Interoperability Project	100-20-202 Code Enforcement	100-30-304 Cupertino Scene	100-31-307 Public Access Support
100	10	100	100-10-100 City Council	\$ 190	\$ 7,428	\$ 673	\$ 257
100	12	120	100-12-120 City Manager	\$ 57	\$ 1,954	\$ 188	\$ 77
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ 3,900	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ 29,155	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ 1,914	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 21	\$ 9,774	\$ 5,793	\$ 508
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ 14,550	\$ 728	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ 1,370	\$ 68	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ 15,385	\$ 769	\$ -
Proposed Costs				\$ 269	\$ 83,515	\$ 10,133	\$ 842

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	100-41-406 Business Licenses	100-42-409 Duplication and Mail Services	100-60-600 Leadership 95014	100-60-634 Park Planning and Restoration
100	10	100	100-10-100 City Council	\$ 3,349	\$ -	\$ 408	\$ 3,506
100	12	120	100-12-120 City Manager	\$ 854	\$ -	\$ 109	\$ 915
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ 69,895	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 7,788	\$ 149	\$ 6,433	\$ 6,160
100	44	412/417	100-44-412/417 Human Resources	\$ 8,003	\$ -	\$ 728	\$ 7,275
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ 3,464	\$ 34,641
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ 753	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ 8,462	\$ -	\$ -	\$ -
Proposed Costs				\$ 99,103	\$ 149	\$ 11,140	\$ 52,497

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	100-61-602 Quinlan CTR Supervision	100-61-603 BBF Picnic Area	100-61-605 Cultural Events	100-62-608 Youth and Teen MV Supervision
100	10	100	100-10-100 City Council	\$ 16,858	\$ 5,943	\$ 1,859	\$ 2,177
100	12	120	100-12-120 City Manager	\$ 4,314	\$ 1,612	\$ 513	\$ 564
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 29,617	\$ 15,597	\$ 8,469	\$ 7,357
100	44	412/417	100-44-412/417 Human Resources	\$ 39,431	\$ 152,384	\$ 13,015	\$ 60,453
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ 187,755	\$ 43,301	\$ 11,432	\$ 22,517
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ 345,925	\$ -	\$ -
Proposed Costs				\$ 277,975	\$ 564,763	\$ 35,287	\$ 93,067

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	100-62-609 Youth Program	100-62-610 Teen Program	100-62-611 Teen Center	100-62-612 Nature Program
100	10	100	100-10-100 City Council	\$ 2,462	\$ 336	\$ 1,339	\$ 5,538
100	12	120	100-12-120 City Manager	\$ 636	\$ 87	\$ 354	\$ 1,459
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 10,723	\$ 5,064	\$ 7,198	\$ 11,351
100	44	412/417	100-44-412/417 Human Resources	\$ 5,456	\$ 728	\$ 23,774	\$ 10,767
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ 25,981	\$ 3,464	\$ 12,124	\$ 51,269
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ 333,320	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ 150	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ 2,573	\$ -	\$ 40,287	\$ -
Proposed Costs				\$ 381,302	\$ 9,678	\$ 85,077	\$ 80,384

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	100-63-615 Sports Physical Supervision	100-63-618 Creekside Park Youth Sport	100-63-637 Monta Vista Recreation Center	100-64-622 Senior Adult Supervision
100	10	100	100-10-100 City Council	\$ 1,953	\$ 21	\$ 22	\$ 15,244
100	12	120	100-12-120 City Manager	\$ 504	\$ 6	\$ 7	\$ 3,911
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 6,804	\$ 2,207	\$ 1,061	\$ 19,166
100	44	412/417	100-44-412/417 Human Resources	\$ 76,010	\$ -	\$ -	\$ 43,099
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ 20,785	\$ -	\$ -	\$ 167,317
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ 81,781	\$ 151,450	\$ 246,095
Proposed Costs				\$ 106,056	\$ 84,016	\$ 152,540	\$ 494,832

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	100-64-623 Senior Center Case Manager	100-64-624 Senior Adult Recreation	100-64-630 Blue Pheasant Restaurant	100-65-632 Community Outreach
100	10	100	100-10-100 City Council	\$ 5,378	\$ 8,249	\$ 62	\$ 2,447
100	12	120	100-12-120 City Manager	\$ 1,382	\$ 2,259	\$ 19	\$ 631
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 9,632	\$ 24,727	\$ 530	\$ 8,048
100	44	412/417	100-44-412/417 Human Resources	\$ 22,909	\$ 11,495	\$ -	\$ 5,456
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ 58,544	\$ 54,733	\$ -	\$ 25,981
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ 7,345
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ 281
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ 4,802
Proposed Costs				\$ 97,844	\$ 101,462	\$ 612	\$ 54,992

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	100-65-633 Disaster Preparedness	100-65-635 Neighborhood Watch	100-65-636 Library Extra Hours	100-70-700 Planning & Community Development - Administration
100	10	100	100-10-100 City Council	\$ 315	\$ -	\$ 1,624	\$ 3,455
100	12	120	100-12-120 City Manager	\$ 95	\$ -	\$ 488	\$ 913
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ 20,455
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 2,652	\$ 1,294	\$ 64	\$ 8,944
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ 6,548
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ 7,419	\$ 1,960	\$ -	\$ 1,307
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ 150	\$ -	\$ -	\$ 616
100	87	0	100-87- Facilities (Building) Maintenance	\$ 2,573	\$ -	\$ -	\$ 6,923
Proposed Costs				\$ 13,205	\$ 3,254	\$ 2,176	\$ 49,162

CITY OF CUPERTINO, CA
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SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	100-71-701 Current Planning	100-71-702 Mid Long Term Planning	100-71-704 Annexations	100-71-705 Economic Development	100-72-712 Human Services Grants
100	10	100	100-10-100 City Council	\$ 33,312	\$ 15,253	\$ 546	\$ 965	\$ 159
100	12	120	100-12-120 City Manager	\$ 78,918	\$ 74,061	\$ 164	\$ 290	\$ 48
100	13	130/132	100-13-130/132 City Clerk	\$ 46,489	\$ 487	\$ -	\$ -	\$ 487
100	15	141	100-15-141 City Attorney	\$ 204,082	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 24,556	\$ 16,347	\$ 127	\$ 1,090	\$ 1,216
100	44	412/417	100-44-412/417 Human Resources	\$ 78,039	\$ 16,369	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ 13,109	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ 4,774	\$ 1,541	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ 56,136	\$ 17,308	\$ -	\$ -	\$ -
Proposed Costs				\$ 539,415	\$ 141,365	\$ 837	\$ 2,345	\$ 1,910

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	100-73-713 General Building	100-73-714 Construction Plan Check	100-73-715 Building Code Enforcement	100-73-718 Muni - Bldg Code Enforcement
100	10	100	100-10-100 City Council	\$ 9,136	\$ 27,046	\$ 21,919	\$ 8,319
100	12	120	100-12-120 City Manager	\$ 19,832	\$ 24,866	\$ 5,809	\$ 2,126
100	13	130/132	100-13-130/132 City Clerk	\$ 487	\$ 487	\$ 487	\$ 487
100	15	141	100-15-141 City Attorney	\$ 43,732	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 12,846	\$ 16,751	\$ 29,563	\$ 10,191
100	44	412/417	100-44-412/417 Human Resources	\$ 45,450	\$ 37,103	\$ 40,740	\$ 19,643
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ 1,780	\$ 3,492	\$ 3,835	\$ 1,849
100	87	0	100-87- Facilities (Building) Maintenance	\$ 20,000	\$ 39,231	\$ 43,078	\$ 20,770
Proposed Costs				\$ 153,265	\$ 148,976	\$ 145,432	\$ 63,384

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	100-82-804 Development Services	100-82-805 Inspection Service	100-83-807 Service Center Administration	100-85-818 Storm Drain Maintenance
100	10	100	100-10-100 City Council	\$ 15,487	\$ 2,630	\$ 10,622	\$ 3,184
100	12	120	100-12-120 City Manager	\$ 4,195	\$ 652	\$ 2,845	\$ 839
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 18,293	\$ 5,783	\$ 14,291	\$ 8,459
100	44	412/417	100-44-412/417 Human Resources	\$ 24,008	\$ 7,275	\$ 18,188	\$ 6,184
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ 4,791	\$ -
100	80	800	100-80-800 Public Works Administration	\$ 141,524	\$ -	\$ 19,799	\$ 4,529
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ 2,260	\$ 685	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ 25,385	\$ 7,692	\$ 465,181	\$ -
Proposed Costs				\$ 231,152	\$ 24,717	\$ 535,716	\$ 23,195

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	100-85-819 Street Cleaning	100-85-823 Graffiti Removal	100-85-848 Street Lighting	100-85-850 Environmental Materials	100-86-824 Over Passes and Medians
100	10	100	100-10-100 City Council	\$ -	\$ -	\$ 2,843	\$ 1,480	\$ 43,599
100	12	120	100-12-120 City Manager	\$ -	\$ -	\$ 806	\$ 396	\$ 11,064
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 382	\$ 424	\$ 8,037	\$ 8,408	\$ 33,811
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ 2,546	\$ 2,546	\$ 106,943
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ 7,303	\$ 141,524	\$ 56,610
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 382	\$ 424	\$ 21,535	\$ 154,355	\$ 252,027

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	100-86-825 Street Tree Maintenance	100-86-826 Elmwood Program	100-88-844 Traffic Engineering	100-88-845 Traffic Signal Maintenance	100-90-001 No Department
100	10	100	100-10-100 City Council	\$ 4,755	\$ 8,585	\$ 7,413	\$ 8,485	\$ 37,181
100	12	120	100-12-120 City Manager	\$ 1,428	\$ 2,205	\$ 1,991	\$ 2,272	\$ 11,165
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 8,572	\$ 6,429	\$ 10,103	\$ 12,680	\$ 97,964
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ 19,643	\$ 12,368	\$ 14,550	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ 19,445	\$ 141,524	\$ 84,914	\$ 17,238	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 34,201	\$ 178,386	\$ 116,790	\$ 55,225	\$ 146,310

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	100-90-502 EE Housing Loan	130-90-001 Non- Departmental	210-90-001 No Department	210-90-978 Minor Storm Drain Improvements	210-90-979 2012-13 Minor Storm Drain Imprv
100	10	100	100-10-100 City Council	\$ 8,886	\$ -	\$ -	\$ 298	\$ -
100	12	120	100-12-120 City Manager	\$ 2,668	\$ -	\$ -	\$ 89	\$ -
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ 3,900	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 64	\$ 2,216	\$ 85	\$ 320	\$ 276
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ 14,152	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ 1,099	\$ 4,153
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 11,618	\$ 2,216	\$ 85	\$ 19,858	\$ 4,429

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	210-90-980 SD Master Plan Update	210-90-981	215-90-001 No Department	215-90-982 Bubb Rd Elm Ct Std Improv	215-90-983 Monta Vista Storm Drainage
100	10	100	100-10-100 City Council	\$ -	\$ -	\$ -	\$ -	\$ -
100	12	120	100-12-120 City Manager	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ 3,900	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 518	\$ 42	\$ 2,546	\$ 3,183	\$ 3,445
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ 2,463	\$ 2,052
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ 24,168	\$ 20,122
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 518	\$ 42	\$ 2,546	\$ 33,714	\$ 25,619

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	230-81-802 Non-Point Source	230-85-819 Street Cleaning	230-90-001 No Department	250-71- 703 RDA / Housing	260-72-707 CDBG General Admin
100	10	100	100-10-100 City Council	\$ 8,209	\$ -	\$ -	\$ -	\$ 1,479
100	12	120	100-12-120 City Manager	\$ 2,166	\$ -	\$ -	\$ -	\$ 379
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ 3,900	\$ 3,900
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 12,387	\$ 85	\$ 446	\$ 42	\$ 5,194
100	44	412/417	100-44-412/417 Human Resources	\$ 19,502	\$ -	\$ -	\$ -	\$ 3,419
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ 70,762	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 113,025	\$ 85	\$ 446	\$ 3,942	\$ 14,372

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	260-72-709 Affordable housing	260-72-710 Public Service Grants	260-90-001 No Department	261-90-001 No Department	265-72-711 BMR Housing
100	10	100	100-10-100 City Council	\$ -	\$ 182	\$ -	\$ -	\$ 2,697
100	12	120	100-12-120 City Manager	\$ -	\$ 55	\$ -	\$ -	\$ 764
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 1,165	\$ 741	\$ 679	\$ 42	\$ 7,800
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -	\$ 2,401
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 1,165	\$ 978	\$ 679	\$ 42	\$ 13,663

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SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	265-90-001 No Department	270-85-820 Sidewalk Curb & Gutter	270-85-821 Street Pavement Maintenance	270-85-822 Street Sign Marking	270-90-001 No Department
100	10	100	100-10-100 City Council	\$ -	\$ 6,054	\$ 34,728	\$ 12,912	\$ -
100	12	120	100-12-120 City Manager	\$ -	\$ 1,701	\$ 10,000	\$ 3,360	\$ -
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ 3,900	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 446	\$ 13,545	\$ 26,129	\$ 13,780	\$ 1,804
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ 6,184	\$ 22,553	\$ 27,281	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ 42,457	\$ 141,524	\$ 142	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 446	\$ 73,840	\$ 234,934	\$ 57,475	\$ 1,804

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SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	270-90-947 Bollinger Bike Lane	270-90-949 Pavemnt management	270-90-950 Curb Gutter Sidewalk Repair	270-90- 954	270-90-956 PMP STP Grant
100	10	100	100-10-100 City Council	\$ -	\$ -	\$ -	\$ -	\$ -
100	12	120	100-12-120 City Manager	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 42	\$ 85	\$ 42	\$ 64	\$ 42
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 42	\$ 85	\$ 42	\$ 64	\$ 42

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	270-90-957 Phase I McClellan Sidewalk Improv	270-90-958 Orange & Byrne Sidewalk Improv	270-90-959 Access Transition Plan Upgrade	270-90-960 Bridge Rehab Minor
100	10	100	100-10-100 City Council	\$ -	\$ 1,984	\$ -	\$ -
100	12	120	100-12-120 City Manager	\$ -	\$ 596	\$ -	\$ -
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 64	\$ 42	\$ 411	\$ 21
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ 750	\$ -	\$ 962	\$ -
100	82	806	100-82-806 CIP Administration	\$ 7,314	\$ -	\$ 9,438	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 8,128	\$ 2,622	\$ 10,812	\$ 21

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	270-90-961 St. Median Irrg Plant Repl	270-90-962 Bicycle Ped Facility Impr	270-90-963 Mary Ped Stsca Improv	270-90-974 Fiber Ntwk Signal Interco
100	10	100	100-10-100 City Council	\$ 873	\$ 2,777	\$ -	\$ -
100	12	120	100-12-120 City Manager	\$ 262	\$ 834	\$ -	\$ -
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 242	\$ 305	\$ 106	\$ 557
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ 509	\$ 481	\$ -
100	82	806	100-82-806 CIP Administration	\$ 92	\$ 4,946	\$ 4,773	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 1,468	\$ 9,372	\$ 5,360	\$ 557

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	270-90-975 Speed Bump Vista Lazaneo	270-90-976 Ph 2 McClellan Sidewalk Improv	270-90-977 SCB Perimeter Turn Ext	280-90-001 No Department	280-90-009 Lawrence Mitty Park
100	10	100	100-10-100 City Council	\$ -	\$ 3,710	\$ 417	\$ -	\$ 32,815
100	12	120	100-12-120 City Manager	\$ -	\$ 1,114	\$ 125	\$ -	\$ 9,854
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 199	\$ 21	\$ 801	\$ 361	\$ 114
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ 580	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ 5,655	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 199	\$ 4,845	\$ 7,578	\$ 361	\$ 42,784

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	281-90-001 No Department	365-90-001 No Department	365-90-500 Facility Lease	420-90-001 No Department	420-90-878 Wilson Park Irrigation Renovation
100	10	100	100-10-100 City Council	\$ -	\$ -	\$ 12,567	\$ -	\$ -
100	12	120	100-12-120 City Manager	\$ -	\$ -	\$ 3,774	\$ -	\$ -
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 658	\$ 297	\$ 64	\$ 327	\$ 42
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 658	\$ 297	\$ 16,405	\$ 327	\$ 42

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	420-90-880 Env Edu Facility	420-90- 888	420-90-890 Civic Center Master Plan	420-90-893 McClellan Ranch Signage	420-90-897 Spt Ctr Tennis Court Ret Wall
100	10	100	100-10-100 City Council	\$ -	\$ -	\$ -	\$ -	\$ -
100	12	120	100-12-120 City Manager	\$ -	\$ -	\$ -	\$ -	\$ -
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 6,154	\$ 85	\$ 1,570	\$ 127	\$ 772
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ 41,339	\$ -	\$ 42,457	\$ 920	\$ 5,859
100	82	806	100-82-806 CIP Administration	\$ 406,188	\$ -	\$ 55,098	\$ 9,092	\$ 57,611
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 453,681	\$ 85	\$ 99,126	\$ 10,139	\$ 64,242

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	420-90-898 SCCP Chain MP - MCLN to SCB	420-90-899 Phase III Park Path Repairs	420-90- 901	420-90-903 Mcl Ranch Ped Pkg Landsc	420-90-904 Spt Ctr Resurf Tennis Cts
100	10	100	100-10-100 City Council	\$ -	\$ -	\$ -	\$ -	\$ 3,968
100	12	120	100-12-120 City Manager	\$ -	\$ -	\$ -	\$ -	\$ 1,191
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 1,804	\$ 127	\$ 42	\$ 1,631	\$ 917
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ 4,826	\$ -	\$ -	\$ 1,189	\$ -
100	82	806	100-82-806 CIP Administration	\$ 47,423	\$ -	\$ -	\$ 11,665	\$ 122
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 54,053	\$ 127	\$ 42	\$ 14,484	\$ 6,198

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	420-90-905 MVRC Presch Play Area Improvement	420-90-906 Portal Cricket Cage Repl	420-90-928 McClellan Ranch Painting	420-90-932 McClellan Barn Eval Reno
100	10	100	100-10-100 City Council	\$ -	\$ -	\$ -	\$ -
100	12	120	100-12-120 City Manager	\$ -	\$ -	\$ -	\$ -
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 313	\$ 419	\$ 42	\$ 149
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ 337	\$ -	\$ 101
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 313	\$ 756	\$ 42	\$ 250

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	420-90-934 Phs I Solar Assessment Public Bldg	420-90-935 Quinlan Fiber Install	420-90-936 Senior Center Improvements	420-90-937
100	10	100	100-10-100 City Council	\$ -	\$ -	\$ -	\$ -
100	12	120	100-12-120 City Manager	\$ -	\$ -	\$ -	\$ -
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 212	\$ 403	\$ 85	\$ 42
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ 198	\$ 1,061	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ 1,916	\$ 10,487	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 2,326	\$ 11,951	\$ 85	\$ 42

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	420-90-938 Pub Bldg Solar Service Center	420-90-939 Library Story Room Expansion	420-90-940 Civic Center Parking Structure	420-90- 941
100	10	100	100-10-100 City Council	\$ -	\$ -	\$ -	\$ -
100	12	120	100-12-120 City Manager	\$ -	\$ -	\$ -	\$ -
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 1,405	\$ 276	\$ 1,106	\$ 42
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ 12,383	\$ 1,175	\$ 7,303	\$ -
100	82	806	100-82-806 CIP Administration	\$ 121,686	\$ 11,526	\$ 71,703	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 135,475	\$ 12,976	\$ 80,112	\$ 42

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	420-90-942 Civic Center MP Implementation	420-90-943 Senior Ctr Wd Flr Replacement	420-90-944 Senior Ctr / Mary Landsca	420-90- 969
100	10	100	100-10-100 City Council	\$ -	\$ -	\$ 421	\$ -
100	12	120	100-12-120 City Manager	\$ -	\$ -	\$ 126	\$ -
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 441	\$ 618	\$ 952	\$ 42
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ 28,305	\$ -	\$ 142	\$ -
100	82	806	100-82-806 CIP Administration	\$ 20,174	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 48,919	\$ 618	\$ 1,640	\$ 42

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	420-90-970 Various T / S Intersection Models	420-90- 971	420-90- 972	420-90- 973	420-90- 999	420-99-002 BBF Splash Pad
100	10	100	100-10-100 City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 278
100	12	120	100-12-120 City Manager	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ -
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 361

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	420-99-020 MR West Simms House Removal	420-99-022 QC Cupertino Room Lighting	420-99-023 QCC Fire Alarm Control Panel Upgrade	420-99-025 Service Center Parking Lot Mods
100	10	100	100-10-100 City Council	\$ 873	\$ 428	\$ 536	\$ 698
100	12	120	100-12-120 City Manager	\$ 262	\$ 129	\$ 161	\$ 210
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 486	\$ 136	\$ -	\$ -
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 1,621	\$ 693	\$ 696	\$ 908

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	420-99-026 Bicycle Transportation Plan Update	420-99-027 Pasadena Ave Pub Imp Granada	420-99-885 Golf Irrigation Upgrades	420-99-001 No Department
100	10	100	100-10-100 City Council	\$ 198	\$ 3,281	\$ 1,956	\$ -
100	12	120	100-12-120 City Manager	\$ 60	\$ 985	\$ 587	\$ -
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 171	\$ -	\$ -	\$ 106
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 429	\$ 4,266	\$ 2,543	\$ 106

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	427-90-870 SC Corridor Park Ph I	427-90-881 Phase II SC Corridor Park	428-90-948 Mary Ave Footbridge	429-90-001 Non- Departmental
100	10	100	100-10-100 City Council	\$ -	\$ -	\$ -	\$ 22,575
100	12	120	100-12-120 City Manager	\$ -	\$ -	\$ -	\$ 6,779
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 348	\$ 1,783	\$ 42	\$ 255
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ 42	\$ 2,830	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ 449	\$ 27,881	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 839	\$ 32,494	\$ 42	\$ 29,609

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	520-81-801 Resource Recovery	520-90-001 No Department	550-90-001 No Department	560-63-616 BBF Golf Course
100	10	100	100-10-100 City Council	\$ 20,865	\$ -	\$ -	\$ 5,953
100	12	120	100-12-120 City Manager	\$ 5,734	\$ -	\$ -	\$ 1,615
100	13	130/132	100-13-130/132 City Clerk	\$ 3,900	\$ -	\$ -	\$ 3,900
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 18,355	\$ 382	\$ 127	\$ 18,829
100	44	412/417	100-44-412/417 Human Resources	\$ 34,908	\$ -	\$ -	\$ 19,708
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ 43,301
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ 4,846	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ 57,445	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ 110	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ 1,887	\$ -	\$ -	\$ -
Proposed Costs				\$ 148,050	\$ 382	\$ 127	\$ 93,307

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	560-90-001 No Department	560-90-885 Golf Irrigation Upgrades	560-90-895	570-63-621 Sports Center Operation
100	10	100	100-10-100 City Council	\$ -	\$ -	\$ -	\$ 15,647
100	12	120	100-12-120 City Manager	\$ -	\$ -	\$ -	\$ 4,367
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ 3,900
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 8,699	\$ 42	\$ 42	\$ 29,969
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ 30,728
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ 83,139
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ 49,811
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ 281
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ 4,802
Proposed Costs				\$ 8,699	\$ 42	\$ 42	\$ 222,644

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	570-87-836 Bldg Maint Sports Center	570-90-001 No Department	580-62-613 Youth Teen Recreation	580-63-620 Sports Physical Recreation
100	10	100	100-10-100 City Council	\$ 3,606	\$ -	\$ 13,787	\$ 9,560
100	12	120	100-12-120 City Manager	\$ 979	\$ -	\$ 3,829	\$ 2,629
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ 3,900	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 12,070	\$ 9,124	\$ 34,751	\$ 27,483
100	44	412/417	100-44-412/417 Human Resources	\$ 5,456	\$ -	\$ 16,369	\$ 12,731
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ 77,943	\$ 60,622
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ 7,713	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ 59,383	\$ -
Proposed Costs				\$ 29,825	\$ 9,124	\$ 209,961	\$ 113,025

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	580-90-001 Non- Departmental	580-90-879 Linda Vista Pond Renovation Stud	580-90-884 Fenced Dog Park	580-90-896 Sport Center Sport Court
100	10	100	100-10-100 City Council	\$ -	\$ -	\$ -	\$ -
100	12	120	100-12-120 City Manager	\$ -	\$ -	\$ -	\$ -
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 7,002	\$ 42	\$ 263	\$ 2,510
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ 22,327
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 7,002	\$ 42	\$ 263	\$ 24,836

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	580-90-907 Wilson Ball Sfty Net Scrn	580-90-908 Wilson Bleacher Shade Cnp	580-90-909 Wilson Renovation MP	580-90-929 Quinlan Interior Upgrades
100	10	100	100-10-100 City Council	\$ -	\$ -	\$ -	\$ -
100	12	120	100-12-120 City Manager	\$ -	\$ -	\$ -	\$ -
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 648	\$ 669	\$ 21	\$ 1,162
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ 2,582	\$ 7,001	\$ -	\$ 84,121
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 3,230	\$ 7,670	\$ 21	\$ 85,283

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	580-90-945 Wilson Bldg Landscape Improvement	580-99-019 Blacksmith Forget Restoration Des	610-34-310 Information Technology	610-35-986 GIS
100	10	100	100-10-100 City Council	\$ 555	\$ 238	\$ 20,291	\$ 4,029
100	12	120	100-12-120 City Manager	\$ 167	\$ 71	\$ 5,417	\$ 1,072
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ 429	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ 93,791	\$ 19,141
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 830	\$ -	\$ 22,529	\$ 1,765
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ 35,648	\$ 7,275
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ 653	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ 4,734	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ 3,355	\$ 685
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ 37,693	\$ 7,692
Proposed Costs				\$ 6,287	\$ 310	\$ 219,806	\$ 41,658

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	610-90-001 No Department	610-90-986 GIS	610-90-989 Network Upgrade	610-90-991 New Project Contingency	610-90-992 Video Division
100	10	100	100-10-100 City Council	\$ -	\$ -	\$ 1,555	\$ -	\$ -
100	12	120	100-12-120 City Manager	\$ -	\$ -	\$ 467	\$ -	\$ -
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 679	\$ 836	\$ 2,420	\$ 573	\$ 509
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 679	\$ 836	\$ 4,442	\$ 573	\$ 509

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	610-90-995	615-31-305 Government Channel	615-31-306 Govt Channel Special Project	615-32-308 City Website
100	10	100	100-10-100 City Council	\$ -	\$ 13,125	\$ -	\$ 3,669
100	12	120	100-12-120 City Manager	\$ -	\$ 3,506	\$ -	\$ 971
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ 60,294	\$ -	\$ 18,184
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 64	\$ 23,034	\$ 4,031	\$ 9,359
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ 22,916	\$ -	\$ 6,911
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ 2,157	\$ -	\$ 651
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ 24,231	\$ -	\$ 7,308
Proposed Costs				\$ 64	\$ 149,263	\$ 4,031	\$ 47,053

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	615-90-001 No Department	620-44-418 Workers Compensation Insurance	620-90-001 No Department	630-85-849 Equipment Maintenance
100	10	100	100-10-100 City Council	\$ -	\$ 3,380	\$ -	\$ 12,324
100	12	120	100-12-120 City Manager	\$ -	\$ 987	\$ -	\$ 3,301
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 764	\$ 7,816	\$ 424	\$ 13,981
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ 1,455	\$ -	\$ 31,712
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ 21,130
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ 137	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ 1,538	\$ -	\$ -
Proposed Costs				\$ 764	\$ 15,314	\$ 424	\$ 82,448

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	630-90-001 No Department	630-90-985 Fixed Assets Acquisition	641-44-419 Long Term Disability	641-44-420 Compensated Absence
100	10	100	100-10-100 City Council	\$ -	\$ 3,357	\$ 336	\$ 1,746
100	12	120	100-12-120 City Manager	\$ -	\$ 1,008	\$ 101	\$ 524
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 361	\$ 2,520	\$ 170	\$ 403
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ -
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ -
Proposed Costs				\$ 361	\$ 6,884	\$ 607	\$ 2,673

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	641-90-001 No Department	642-44-414 HR Retiree Benefits	642-90-001 No Department	-- Library	-- Other
100	10	100	100-10-100 City Council	\$ -	\$ 3,969	\$ -	\$ -	\$ -
100	12	120	100-12-120 City Manager	\$ -	\$ 1,192	\$ -	\$ -	\$ 64,571
100	13	130/132	100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
100	15	141	100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
100	30	300	100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
100	40	400	100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	41	405	100-41-405 Accounting	\$ 658	\$ 679	\$ 42	\$ -	\$ -
100	44	412/417	100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ -	\$ -
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ 184,405	\$ 70,737
100	80	800	100-80-800 Public Works Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	82	806	100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ -	\$ -
100	84	0	100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ 127,077	\$ 40
100	87	0	100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ 586,459	\$ 686
Proposed Costs				\$ 658	\$ 5,840	\$ 42	\$ 897,941	\$ 136,034

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	Subtotal	Direct Billed	Unallocated	Total
100	10	100	100-10-100 City Council	\$ 716,841	\$ -	\$ -	\$ 716,841
100	12	120	100-12-120 City Manager	\$ 437,879	\$ -	\$ 71,110	\$ 508,989
100	13	130/132	100-13-130/132 City Clerk	\$ 109,295	\$ -	\$ 422,680	\$ 531,975
100	15	141	100-15-141 City Attorney	\$ 335,278	\$ -	\$ 615,739	\$ 951,017
100	30	300	100-30-300 Public Affairs	\$ 193,323	\$ -	\$ 208,843	\$ 402,167
100	40	400	100-40-400 Administrative Services - Admin	\$ 69,895	\$ -	\$ -	\$ 69,895
100	41	405	100-41-405 Accounting	\$ 1,023,636	\$ -	\$ -	\$ 1,023,636
100	44	412/417	100-44-412/417 Human Resources	\$ 1,314,541	\$ -	\$ -	\$ 1,314,541
100	60	601	100-60-601 Recreation & Community Services - Admin	\$ 988,312	\$ -	\$ -	\$ 988,312
100	61	604/607	100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ 735,006	\$ -	\$ 43,104	\$ 778,111
100	80	800	100-80-800 Public Works Administration	\$ 1,147,563	\$ -	\$ -	\$ 1,147,563
100	82	806	100-82-806 CIP Administration	\$ 1,055,982	\$ -	\$ -	\$ 1,055,982
100	84	0	100-84- Grounds Maintenance	\$ 162,449	\$ -	\$ 3,946,030	\$ 4,108,479
100	87	0	100-87- Facilities (Building) Maintenance	\$ 2,391,871	\$ -	\$ 358,407	\$ 2,750,278
Proposed Costs				\$ 10,681,873	\$ -	\$ 5,665,914	\$ 16,347,787

5. 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	ALLOCATION BASIS	SOURCE
100-10-100 City Council			
	Administrative Support	Expenditures per Fund / Dept / Program	FY 15-16 Budgeted Expenditures
	Management Support	FTE per Fund / Dept / Program	FY 14-15 Personnel
100-12-120 City Manager			
	Citywide Support	FTE per Fund / Dept / Program	FY 14-15 Personnel
	Budget	Expenditures per Fund / Dept / Program	FY 15-16 Budgeted Expenditures
	Legislative Affairs	Not Allocated	
	Recreation & Community Services	Direct to Recreation & Community Services Admin	
	Human Resources	Direct to Human Resources	
	Communication	Direct to Public Affairs	
	Social Media	Not Allocated	
	Community Development Department	80% Planning and 20% Building	
	Public Works	Direct to Public Works Administration	
	City Council	Direct to City Council	
100-13-130/132 City Clerk			
	City Council Support	# of Agenda Items / Dept	FY 14-15 Agenda Report
	Records Management	# of Records / Dept	FY 14-15 Records Count
	Public Records Request	Not Allocated	
	Legal Ads	Not Allocated	
	Notary Services	Not Allocated	
	Claims	Not Allocated	
	Mail Services	Equal to All Departments	
100-15-141 City Attorney			
	Citywide Legal Support	Identified Support	City Attorney's Office
	Litigation	Not Allocated	
100-30-300 Public Affairs			
	Communication Support	FTE per Public Affairs Division	FY 14-15 Personnel
	Public Information	Not Allocated	
100-40-400 Administrative Services - Admin			
	Program Support	FTE per Administrative Services Programs	FY 14-15 Personnel
100-41-405 Accounting			
	Payroll	Work Hours per Fund / Dept / Program	FY 14-15 Work Hours Report
	General Accounting	# of Transactions / Dept / Program	FY 14-15 Transaction Report
	Purchasing	# of Purchase Orders / Dept / Program	FY 14-15 Purchase Order Report

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CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
100-44-412/417 Human Resources			
	Recruitment	# of Recruitments / Dept / Program	FY 14-15 Recruitments
	Benefits Administration	FTE per Fund / Dept / Program	FY 14-15 Personnel
	Labor & Employee Relations	FTE per Fund / Dept / Program	FY 14-15 Personnel
	Citywide Events	FTE per Fund / Dept / Program	FY 14-15 Personnel
100-60-601 Recreation & Community Services - Admin			
	Program Support	FTE per Rec & Community Services Div / Program	FY 14-15 Personnel
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)			
	Community Hall Rental	Rental Hours per Fund / Dept / Entity	2014 Rental Hours Report
	Quinlan Center Rental	Rental Hours per Fund / Dept / Entity	2014 Rental Hours Report
	Other Parks Facilities	Not Allocated	
100-80-800 Public Works Administration			
	Program Support	Identified Support	Public Works Director
100-82-806 CIP Administration			
	CIP Support	Expenditures per identified CIP Project	FY 14-15 unudited actuals
100-84- Grounds Maintenance			
	Civic Center Maintenance - Community Hall	Rental Hours per Fund / Dept / Entity	2014 Rental Hours Report
	Civic Center Maintenance - Library	Direct to Library	
	Civic Center Maintenance - City Hall	FTE per City Hall Division / Program	FY 14-15 Personnel
	McClellan Ranch	Not Allocated	
	Memorial Park	Not Allocated	
	School Site	Not Allocated	
	Neighborhood Parks	Not Allocated	
	Sport Fields	Not Allocated	
100-87- Facilities (Building) Maintenance			
	City Hall	FTE per City Hall Division / Program	FY 14-15 Personnel
	Library	Direct to Library	
	Service Center	Direct to Service Center	
	Community Hall	Rental Hours per Fund / Dept / Entity	2014 Rental Hours Report
	Parks Facilities Maintenance	Maintenance Cost / Facility	FY 15-16 Budgeted Expenditures
	Other Facilities	Not Allocated	

6. CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

The follow 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 a total of all expenditures allocated through the plan.

CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

FUND	DIV	PROGRAM	NAME	Expenditures	Cost Adjustments	TOTAL \$
100	10	100	City Council	\$ 419,099	\$ -	\$ 419,099
100	12	120	City Manager	\$ 841,345	\$ -	\$ 841,345
100	13	130/132	City Clerk	\$ 647,952	\$ -	\$ 647,952
100	15	141	City Attorney	\$ 1,911,840	\$ -	\$ 1,911,840
100	30	300	Public Affairs	\$ 294,142	\$ -	\$ 294,142
100	40	400	Administrative Services - Admin	\$ 461,327	\$ -	\$ 461,327
100	41	405	Accounting	\$ 894,134	\$ -	\$ 894,134
100	44	412/417	Human Resources	\$ 1,381,389	\$ -	\$ 1,381,389
100	60	601	Recreation & Community Services - Admin	\$ 464,148	\$ -	\$ 464,148
100	61	604/607	Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ 595,842	\$ -	\$ 595,842
100	80	800	Public Works Administration	\$ 657,682	\$ -	\$ 657,682
100	82	806	CIP Administration	\$ 831,277	\$ -	\$ 831,277
100	84		Grounds Maintenance	\$ 3,777,788	\$ -	\$ 3,777,788
100	87		Facilities (Building) Maintenance	\$ 3,186,022	\$ (16,200)	\$ 3,169,822
Subtotal				\$ 16,363,987	\$ (16,200)	\$ 16,347,787
Disallowed Items (All Departments)						\$ -
TOTAL ALLOCATED EXPENDITURES						\$ 16,347,787

7. 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.

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GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DIVISION	PROGRAM	NAME
100	10	100	City Council
100	10	101	Community Funding
100	10	110	Sister Cities
100	11	131	Technology, Information & Communications Commission
100	11	140	Library Commission
100	11	142	Fine Arts Commission
100	11	150	Public Safety Commission
100	11	155	Bicycle & Pedestrian Commission
100	11	160	Park & Recreation Commission
100	11	165	Teen Commission
100	11	170	Planning Commission
100	11	175	Housing Commission
100	12	122	Environmental Affairs
100	12	123	
100	12	125	Economic Development
100	13	133	Elections
100	14	123	City Manager Contingency
100	20	200	Law Enforcement SC Sheriff
100	20	201	Interoperability Project
100	20	202	Code Enforcement
100	30	302	
100	30	304	Cupertino Scene
100	31	305	
100	31	307	Public Access Support
100	40	402	
100	41	406	Business Licenses
100	42	409	Duplication and Mail Services
100	60	600	Leadership 95014
100	60	634	Park Planning and Restoration
100	61	602	Quinlan CTR Supervision
100	61	603	BBF Picnic Area
100	61	605	Cultural Events
100	62	608	Youth and Teen MV Supervision
100	62	609	Youth Program
100	62	610	Teen Program
100	62	611	Teen Center
100	62	612	Nature Program
100	63	615	Sports Physical Supervision
100	63	618	Creekside Park Youth Sport
100	63	637	Monta Vista Recreation Center
100	64	622	Senior Adult Supervision

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FUND	DIVISION	PROGRAM	NAME
100	64	623	Senior Center Case Manager
100	64	624	Senior Adult Recreation
100	64	630	Blue Pheasant Restaurant
100	65	632	Community Outreach
100	65	633	Disaster Preparedness
100	65	635	Neighborhood Watch
100	65	636	Library Extra Hours
100	70	700	Planning & Community Development - Administration
100	71	701	Current Planning
100	71	702	Mid Long Term Planning
100	71	704	Annexations
100	71	705	Economic Development
100	72	712	Human Services Grants
100	73	713	General Building
100	73	714	Construction Plan Check
100	73	715	Building Code Enforcement
100	73	718	Muni - Bldg Code Enforcement
100	82	804	Development Services
100	82	805	Inspection Service
100	83	807	Service Center Administration
100	85	818	Storm Drain Maintenance
100	85	819	Street Cleaning
100	85	823	Graffiti Removal
100	85	848	Street Lighting
100	85	850	Environmental Materials
100	86	824	Over Passes and Medians
100	86	825	Street Tree Maintenance
100	86	826	Elmwood Program
100	88	844	Traffic Engineering
100	88	845	Traffic Signal Maintenance
100	90	001	No Department
100	90	502	EE Housing Loan
130	90	001	Non-Departmental
210	90	001	No Department
210	90	978	Minor Storm Drain Improvements
210	90	979	2012-13 Minor Storm Drain Imprv
210	90	980	SD Master Plan Update
210	90	981	
215	90	001	No Department
215	90	982	Bubb Rd Elm Ct Std Improv
215	90	983	Monta Vista Storm Drainage
230	81	802	Non-Point Source
230	85	819	Street Cleaning
230	90	001	No Department

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FUND	DIVISION	PROGRAM	NAME
250	71	703 RDA / Housing	
260	72	707 CDBG General Admin	
260	72	709 Affordable housing	
260	72	710 Public Service Grants	
260	90	001 No Department	
261	90	001 No Department	
265	72	711 BMR Housing	
265	90	001 No Department	
270	85	820 Sidewalk Curb & Gutter	
270	85	821 Street Pavement Maintenance	
270	85	822 Street Sign Marking	
270	90	001 No Department	
270	90	947 Bollinger Bike Lane	
270	90	949 Pavemnt management	
270	90	950 Curb Gutter Sidewalk Repair	
270	90	954	
270	90	956 PMP STP Grant	
270	90	957 Phase I McClellan Sidewalk Improv	
270	90	958 Orange & byrne Sidewalk Imprpv	
270	90	959 Access Transition Plan Upgrade	
270	90	960 Bridge Rehab Minor	
270	90	961 St. Median Irrg Plant Repl	
270	90	962 Bicycle Ped Facility Impr	
270	90	963 Mary Ped Stsca Improv	
270	90	974 Fiber Ntwk Signal Interco	
270	90	975 Speed Bump Vista Lazaneo	
270	90	976 Ph 2 McClellan Sidewalk Improv	
270	90	977 SCB Perimeter Turn Ext	
280	90	001 No Department	
280	90	009 Lawrence Mitty Park	
281	90	001 No Department	
365	90	001 No Department	
365	90	500 Facility Lease	
420	90	001 No Department	
420	90	878 Wilson Park Irrigation Renovation	
420	90	880 Env Edu Facility	
420	90	888	
420	90	890 Civic Center Master Plan	
420	90	893 McClellan Ranch Signage	
420	90	897 Spt Ctr Tennis Court Ret Wall	
420	90	898 SCCP Chain MP - MCLN to SCB	
420	90	899 Phase III Park Path Repairs	
420	90	901	
420	90	903 Mcl Ranch Ped Pkg Landsca	

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Full Cost Allocation Plan Report FY16

FUND	DIVISION	PROGRAM	NAME
420	90	904	Spt Ctr Resurf Tennis Cts
420	90	905	MVRC Presch Play Area Improvement
420	90	906	Portal Cricket Cage Repl
420	90	928	McClellan Ranch Painting
420	90	932	McClellan Barn Eval Reno
420	90	934	Phs I Solar Assessment Public Bldg
420	90	935	Quinlan Fiber Install
420	90	936	Senior Center Improvements
420	90	937	
420	90	938	Pub Bldg Solar Service Center
420	90	939	Library Story Room Expansion
420	90	940	Civic Center Parking Structure
420	90	941	
420	90	942	Civic Center MP Implementation
420	90	943	Senior Ctr Wd Flr Replacement
420	90	944	Senior Ctr / Mary Landsca
420	90	969	
420	90	970	Various T / S Intersection Models
420	90	971	
420	90	972	
420	90	973	
420	90	999	
420	99	002	BBF Splash Pad
420	99	020	MR West Simms House Removal
420	99	022	QC Cupertino Room Lighting
420	99	023	QCC Fire Alarm Control Panel Upgrade
420	99	025	Service Center Parking Lot Mods
420	99	026	Bicycle Transportation Plan Update
420	99	027	Pasadena Ave Pub Imp Granada
420	99	885	Golf Irrigation Upgrades
420	99	001	No Department
427	90	870	SC Corridor Park Ph I
427	90	881	Phase II SC Corridor Park
428	90	948	Mary Ave Footbridge
429	90	001	Non-Departmental
520	81	801	Resource Recovery
520	90	001	No Department
550	90	001	No Department
560	63	616	BBF Golf Course
560	90	001	No Department
560	90	885	Golf Irrigation Upgrades
560	90	895	
570	63	621	Sports Center Operation
570	87	836	Bldg Maint Sports Center

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Full Cost Allocation Plan Report FY16

FUND	DIVISION	PROGRAM	NAME
570	90	001	No Department
580	62	613	Youth Teen Recreation
580	63	620	Sports Physical Recreation
580	90	001	Non-Departmental
580	90	879	Linda Vista Pond Renovation Stud
580	90	884	Fenced Dog Park
580	90	896	Sport Center Sport Court
580	90	907	Wilson Ball Sfty Net Scrn
580	90	908	Wilson Bleacher Shade Cnp
580	90	909	Wilson Renovation MP
580	90	929	Quinlan Interior Upgrades
580	90	945	Wilson Bldg Landscape Improvement
580	99	019	Blacksmith Forget Restoration Des
610	34	310	Information Technology
610	35	986	GIS
610	90	001	No Department
610	90	986	GIS
610	90	989	Network Upgrade
610	90	991	New Project Contingency
610	90	992	Video Division
610	90	995	
615	31	305	Government Channel
615	31	306	Govt Channel Special Project
615	32	308	City Website
615	90	001	No Department
620	44	418	Workers Compensation Insurance
620	90	001	No Department
630	85	849	Equipment Maintenance
630	90	001	No Department
630	90	985	Fixed Assets Acquisition
641	44	419	Long Term Disability
641	44	420	Compensated Absence
641	90	001	No Department
642	44	414	HR Retiree Benefits
642	90	001	No Department
			Library
			Other

8. COST ALLOCATION PLAN

This section provides the detail for each Central Service support department identified for the City of Cupertino, including:

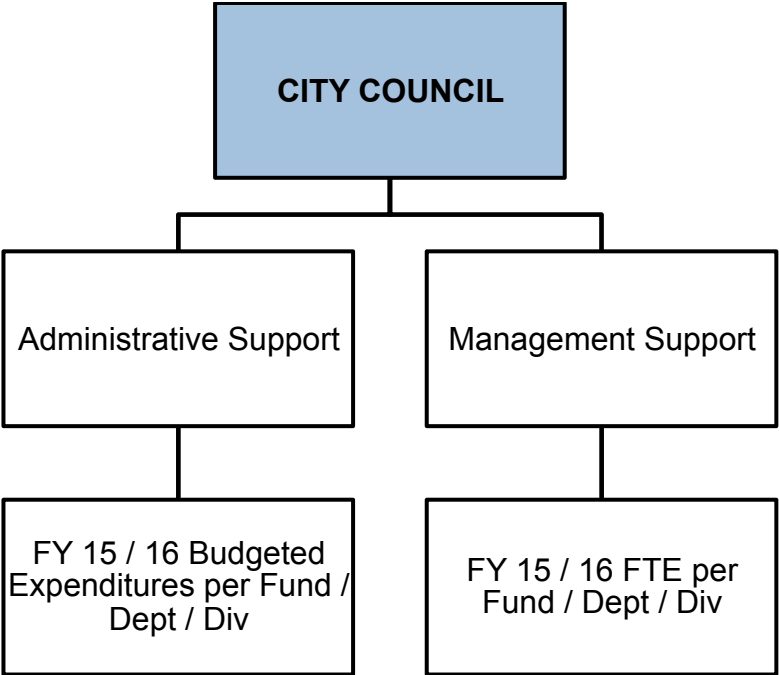
- Departmental narrative;
- Costs to be allocated;
- Departmental expense detail;
- Allocation detail, and
- Allocation summary.

(1) City Council

As the legislative body of Cupertino, the City Council has a broad range of powers that include the review and approval of an annual budget and general plan as well as approving major projects. The Council also establishes community goals and objectives, along with receiving community input and comment. City Council costs are allocated to Receiving Departments, as follows:

- **Administrative Support** – represents administrative support provided to all City departments and divisions. This function is allocated based on FY 15/16 budgeted expenditures per Fund / Department / Division.
- **Management Support** – represents managerial support provided to all City departments and divisions. This function is allocated based on the number of FY 15-16 full-time employees per Fund / Department / Division.

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:



(1.1) City Council Detail Reports

The following pages 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

100-10-100 City Council

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 419,099		\$ 419,099
Total Deductions	\$ -		\$ -
Incoming Costs			
100-10-100 City Council		\$ 1,216	\$ 1,216
100-12-120 City Manager		\$ 156,069	\$ 156,069
100-13-130/132 City Clerk		\$ 12,464	\$ 12,464
100-15-141 City Attorney		\$ 272,105	\$ 272,105
100-41-405 Accounting		\$ 9,237	\$ 9,237
100-44-412/417 Human Resources		\$ 2,614	\$ 2,614
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)		\$ 25,087	\$ 25,087
100-84- Grounds Maintenance		\$ 2,059	\$ 2,059
100-87- Facilities (Building) Maintenance		\$ 33,757	\$ 33,757
Total Incoming Costs	\$ -	\$ 514,609	\$ 514,609
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 419,099	\$ 514,609	\$ 933,708

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

DEPARTMENTAL EXPENSE DETAIL

100-10-100 City Council

Expense Type	\$	General Admin	Administrative Support	Management Support
Salaries	\$ 82,629	\$ -	\$ 41,315	\$ 41,315
Benefits	\$ 82,776	\$ -	\$ 41,388	\$ 41,388
Subtotal Personnel Cost	\$ 165,405	\$ -	\$ 82,703	\$ 82,703
Operating Services & Supplies				
Materials	\$ 90,268	\$ -	\$ 45,134	\$ 45,134
Contract Services	\$ 387	\$ -	\$ 194	\$ 194
Contingency	\$ 11,301	\$ -	\$ 5,651	\$ 5,651
Cost Allocation	\$ 151,738	\$ -	\$ 75,869	\$ 75,869
Subtotal Operating Cost	\$ 253,694	\$ -	\$ 126,847	\$ 126,847
DEPARTMENTAL EXPENDITURES	\$ 419,099	\$ -	\$ 209,550	\$ 209,550
Disallowed Costs				
	\$ -			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -
Cost Adjustments				
			\$ -	\$ -
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 419,099	\$ -	\$ 209,550	\$ 209,550
First Allocation				
Incoming - All Others	\$ -	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 419,099	\$ -	\$ 209,550	\$ 209,550
Second Allocation				
Incoming - All Others	\$ 514,609	\$ -	\$ 257,304	\$ 257,304
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 514,609	\$ -	\$ 257,304	\$ 257,304
TOTAL ALLOCATED	\$ 933,708	\$ -	\$ 466,854	\$ 466,854

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-10-100 City Council

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Administrative Support							
100-10-100 City Council	\$ 419,099	0.355%	\$ 745		\$ 745		\$ 745
100-12-120 City Manager	\$ 841,345	0.714%	\$ 1,495		\$ 1,495	\$ 1,843	\$ 3,338
100-13-130/132 City Clerk	\$ 647,952	0.550%	\$ 1,152		\$ 1,152	\$ 1,419	\$ 2,571
100-15-141 City Attorney	\$ 1,911,840	1.622%	\$ 3,398		\$ 3,398	\$ 4,187	\$ 7,585
100-30-300 Public Affairs	\$ 294,142	0.249%	\$ 523		\$ 523	\$ 644	\$ 1,167
100-40-400 Administrative Services - Admin	\$ 461,327	0.391%	\$ 820		\$ 820	\$ 1,010	\$ 1,830
100-41-405 Accounting	\$ 894,134	0.758%	\$ 1,589		\$ 1,589	\$ 1,958	\$ 3,548
100-44-412/417 Human Resources	\$ 1,381,389	1.172%	\$ 2,455		\$ 2,455	\$ 3,025	\$ 5,481
100-60-601 Recreation & Community Services - Admin	\$ 464,148	0.394%	\$ 825		\$ 825	\$ 1,017	\$ 1,842
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ 362,808	0.308%	\$ 645		\$ 645	\$ 795	\$ 1,439
100-80-800 Public Works Administration	\$ 657,682	0.558%	\$ 1,169		\$ 1,169	\$ 1,440	\$ 2,609
100-82-806 CIP Administration	\$ 831,277	0.705%	\$ 1,477		\$ 1,477	\$ 1,821	\$ 3,298
100-84- Grounds Maintenance	\$ 3,777,788	3.204%	\$ 6,714		\$ 6,714	\$ 8,274	\$ 14,988
100-87- Facilities (Building) Maintenance	\$ 3,186,022	2.702%	\$ 5,663		\$ 5,663	\$ 6,978	\$ 12,641
100-10-101 Community Funding	\$ 70,000	0.059%	\$ 124		\$ 124	\$ 153	\$ 278
100-10-110 Sister Cities	\$ 24,682	0.021%	\$ 44		\$ 44	\$ 54	\$ 98
100-11-131 Technology, Information & Communications Commission	\$ 23,877	0.020%	\$ 42		\$ 42	\$ 52	\$ 95
100-11-140 Library Commission	\$ 10,666	0.009%	\$ 19		\$ 19	\$ 23	\$ 42
100-11-142 Fine Arts Commission	\$ 27,536	0.023%	\$ 49		\$ 49	\$ 60	\$ 109
100-11-150 Public Safety Commission	\$ 12,430	0.011%	\$ 22		\$ 22	\$ 27	\$ 49
100-11-155 Bicycle & Pedestrian Commission	\$ 4,400	0.004%	\$ 8		\$ 8	\$ 10	\$ 17
100-11-160 Park & Recreation Commission	\$ 21,087	0.018%	\$ 37		\$ 37	\$ 46	\$ 84
100-11-165 Teen Commission	\$ 34,432	0.029%	\$ 61		\$ 61	\$ 75	\$ 137
100-11-170 Planning Commission	\$ 100,765	0.085%	\$ 179		\$ 179	\$ 221	\$ 400
100-11-175 Housing Commission	\$ 21,703	0.018%	\$ 39		\$ 39	\$ 48	\$ 86
100-12-122 Environmental Affairs	\$ 987,727	0.838%	\$ 1,756		\$ 1,756	\$ 2,163	\$ 3,919
100-14-123 City Manager Contingency	\$ 540,000	0.458%	\$ 960		\$ 960	\$ 1,183	\$ 2,142
100-20-200 Law Enforcement SC Sheriff	\$ 10,348,377	8.777%	\$ 18,393		\$ 18,393	\$ 22,665	\$ 41,058
100-20-201 Interoperability Project	\$ 48,000	0.041%	\$ 85		\$ 85	\$ 105	\$ 190
100-20-202 Code Enforcement	\$ 546,504	0.464%	\$ 971		\$ 971	\$ 1,197	\$ 2,168
100-30-304 Cupertino Scene	\$ 103,266	0.088%	\$ 184		\$ 184	\$ 226	\$ 410
100-31-307 Public Access Support	\$ 64,890	0.055%	\$ 115		\$ 115	\$ 142	\$ 257
100-41-406 Business Licenses	\$ 114,958	0.098%	\$ 204		\$ 204	\$ 252	\$ 456
100-60-600 Leadership 95014	\$ 36,447	0.031%	\$ 65		\$ 65	\$ 80	\$ 145
100-60-634 Park Planning and Restoration	\$ 220,859	0.187%	\$ 393		\$ 393	\$ 484	\$ 876
100-61-602 Quinlan CTR Supervision	\$ 656,602	0.557%	\$ 1,167		\$ 1,167	\$ 1,438	\$ 2,605
100-61-603 BBF Picnic Area	\$ 669,461	0.568%	\$ 1,190		\$ 1,190	\$ 1,466	\$ 2,656
100-61-605 Cultural Events	\$ 249,931	0.212%	\$ 444		\$ 444	\$ 547	\$ 992
100-62-608 Youth and Teen MV Supervision	\$ 117,798	0.100%	\$ 209		\$ 209	\$ 258	\$ 467
100-62-609 Youth Program	\$ 123,541	0.105%	\$ 220		\$ 220	\$ 271	\$ 490

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Full Cost Allocation Plan Report FY16

100-10-100 City Council

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-62-610 Teen Program	\$ 18,388	0.016%	\$ 33		\$ 33	\$ 40	\$ 73
100-62-611 Teen Center	\$ 105,544	0.090%	\$ 188		\$ 188	\$ 231	\$ 419
100-62-612 Nature Program	\$ 414,941	0.352%	\$ 737		\$ 737	\$ 909	\$ 1,646
100-63-615 Sports Physical Supervision	\$ 94,639	0.080%	\$ 168		\$ 168	\$ 207	\$ 375
100-63-618 Creekside Park Youth Sport	\$ 5,367	0.005%	\$ 10		\$ 10	\$ 12	\$ 21
100-63-637 Monta Vista Recreation Center	\$ 5,575	0.005%	\$ 10		\$ 10	\$ 12	\$ 22
100-64-622 Senior Adult Supervision	\$ 640,826	0.544%	\$ 1,139		\$ 1,139	\$ 1,404	\$ 2,542
100-64-623 Senior Center Case Manager	\$ 235,261	0.200%	\$ 418		\$ 418	\$ 515	\$ 933
100-64-624 Senior Adult Recreation	\$ 1,031,892	0.875%	\$ 1,834		\$ 1,834	\$ 2,260	\$ 4,094
100-64-630 Blue Pheasant Restaurant	\$ 15,725	0.013%	\$ 28		\$ 28	\$ 34	\$ 62
100-65-632 Community Outreach	\$ 119,705	0.102%	\$ 213		\$ 213	\$ 262	\$ 475
100-65-633 Disaster Preparedness	\$ 79,479	0.067%	\$ 141		\$ 141	\$ 174	\$ 315
100-65-636 Library Extra Hours	\$ 409,403	0.347%	\$ 728		\$ 728	\$ 897	\$ 1,624
100-70-700 Planning & Community Development - Administration	\$ 274,390	0.233%	\$ 488		\$ 488	\$ 601	\$ 1,089
100-71-701 Current Planning	\$ 4,187,174	3.551%	\$ 7,442		\$ 7,442	\$ 9,171	\$ 16,613
100-71-702 Mid Long Term Planning	\$ 2,353,143	1.996%	\$ 4,182		\$ 4,182	\$ 5,154	\$ 9,336
100-71-704 Annexations	\$ 137,500	0.117%	\$ 244		\$ 244	\$ 301	\$ 546
100-71-705 Economic Development	\$ 243,176	0.206%	\$ 432		\$ 432	\$ 533	\$ 965
100-72-712 Human Services Grants	\$ 40,000	0.034%	\$ 71		\$ 71	\$ 88	\$ 159
100-73-713 General Building	\$ 579,471	0.491%	\$ 1,030		\$ 1,030	\$ 1,269	\$ 2,299
100-73-714 Construction Plan Check	\$ 3,436,542	2.915%	\$ 6,108		\$ 6,108	\$ 7,527	\$ 13,635
100-73-715 Building Code Enforcement	\$ 1,812,889	1.538%	\$ 3,222		\$ 3,222	\$ 3,971	\$ 7,193
100-73-718 Muni - Bldg Code Enforcement	\$ 307,178	0.261%	\$ 546		\$ 546	\$ 673	\$ 1,219
100-82-804 Development Services	\$ 1,716,277	1.456%	\$ 3,050		\$ 3,050	\$ 3,759	\$ 6,809
100-83-807 Service Center Administration	\$ 1,020,181	0.865%	\$ 1,813		\$ 1,813	\$ 2,234	\$ 4,048
100-85-818 Storm Drain Maintenance	\$ 239,235	0.203%	\$ 425		\$ 425	\$ 524	\$ 949
100-85-848 Street Lighting	\$ 484,665	0.411%	\$ 861		\$ 861	\$ 1,062	\$ 1,923
100-85-850 Environmental Materials	\$ 141,113	0.120%	\$ 251		\$ 251	\$ 309	\$ 560
100-86-824 Over Passes and Medians	\$ 1,245,715	1.057%	\$ 2,214		\$ 2,214	\$ 2,728	\$ 4,942
100-86-825 Street Tree Maintenance	\$ 1,198,510	1.017%	\$ 2,130		\$ 2,130	\$ 2,625	\$ 4,755
100-86-826 Elmwood Program	\$ 374,190	0.317%	\$ 665		\$ 665	\$ 820	\$ 1,485
100-88-844 Traffic Engineering	\$ 741,553	0.629%	\$ 1,318		\$ 1,318	\$ 1,624	\$ 2,942
100-88-845 Traffic Signal Maintenance	\$ 812,959	0.690%	\$ 1,445		\$ 1,445	\$ 1,781	\$ 3,225
100-90-001 No Department	\$ 9,371,222	7.948%	\$ 16,656		\$ 16,656	\$ 20,525	\$ 37,181
100-90-502 EE Housing Loan	\$ 2,239,763	1.900%	\$ 3,981		\$ 3,981	\$ 4,905	\$ 8,886
210-90-978 Minor Storm Drain Improvements	\$ 75,000	0.064%	\$ 133		\$ 133	\$ 164	\$ 298
230-81-802 Non-Point Source	\$ 630,679	0.535%	\$ 1,121		\$ 1,121	\$ 1,381	\$ 2,502
260-72-707 CDBG General Admin	\$ 61,309	0.052%	\$ 109		\$ 109	\$ 134	\$ 243
260-72-710 Public Service Grants	\$ 45,982	0.039%	\$ 82		\$ 82	\$ 101	\$ 182
265-72-711 BMR Housing	\$ 461,133	0.391%	\$ 820		\$ 820	\$ 1,010	\$ 1,830
270-85-820 Sidewalk Curb & Gutter	\$ 962,547	0.816%	\$ 1,711		\$ 1,711	\$ 2,108	\$ 3,819
270-85-821 Street Pavement Maintenance	\$ 6,698,224	5.681%	\$ 11,905		\$ 11,905	\$ 14,670	\$ 26,575
270-85-822 Street Sign Marking	\$ 768,990	0.652%	\$ 1,367		\$ 1,367	\$ 1,684	\$ 3,051

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-10-100 City Council

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
270-90-958 Orange & byrne Sidewalk Imprpv	\$ 500,000	0.424%	\$ 889		\$ 889	\$ 1,095	\$ 1,984
270-90-961 St. Median Irrg Plant Repl	\$ 220,000	0.187%	\$ 391		\$ 391	\$ 482	\$ 873
270-90-962 Bicycle Ped Facility Impr	\$ 700,000	0.594%	\$ 1,244		\$ 1,244	\$ 1,533	\$ 2,777
270-90-976 Ph 2 McClellan Sidewalk Improv	\$ 935,000	0.793%	\$ 1,662		\$ 1,662	\$ 2,048	\$ 3,710
270-90-977 SCB Perimeter Turn Ext	\$ 105,000	0.089%	\$ 187		\$ 187	\$ 230	\$ 417
280-90-009 Lawrence Mitty Park	\$ 8,270,994	7.015%	\$ 14,700		\$ 14,700	\$ 18,115	\$ 32,815
365-90-500 Facility Lease	\$ 3,167,538	2.687%	\$ 5,630		\$ 5,630	\$ 6,937	\$ 12,567
420-90-904 Spt Ctr Resurf Tennis Cts	\$ 1,000,000	0.848%	\$ 1,777		\$ 1,777	\$ 2,190	\$ 3,968
420-90-944 Senior Ctr / Mary Landsca	\$ 106,000	0.090%	\$ 188		\$ 188	\$ 232	\$ 421
420-99-002 BBF Splash Pad	\$ 70,000	0.059%	\$ 124		\$ 124	\$ 153	\$ 278
420-99-020 MR West Simms House Removal	\$ 220,000	0.187%	\$ 391		\$ 391	\$ 482	\$ 873
420-99-022 QC Cupertino Room Lighting	\$ 108,000	0.092%	\$ 192		\$ 192	\$ 237	\$ 428
420-99-023 QCC Fire Alarm Control Panel Upgrade	\$ 135,000	0.115%	\$ 240		\$ 240	\$ 296	\$ 536
420-99-025 Service Center Parking Lot Mods	\$ 176,000	0.149%	\$ 313		\$ 313	\$ 385	\$ 698
420-99-026 Bicycle Transportation Plan Update	\$ 50,000	0.042%	\$ 89		\$ 89	\$ 110	\$ 198
420-99-027 Pasadena Ave Pub Imp Granada	\$ 827,000	0.701%	\$ 1,470		\$ 1,470	\$ 1,811	\$ 3,281
420-99-885 Golf Irrigation Upgrades	\$ 493,000	0.418%	\$ 876		\$ 876	\$ 1,080	\$ 1,956
429-90-001 Non-Departmental	\$ 5,690,000	4.826%	\$ 10,113		\$ 10,113	\$ 12,462	\$ 22,575
520-81-801 Resource Recovery	\$ 2,707,226	2.296%	\$ 4,812		\$ 4,812	\$ 5,929	\$ 10,741
560-63-616 BBF Golf Course	\$ 672,004	0.570%	\$ 1,194		\$ 1,194	\$ 1,472	\$ 2,666
570-63-621 Sports Center Operation	\$ 2,353,022	1.996%	\$ 4,182		\$ 4,182	\$ 5,154	\$ 9,336
570-87-836 Bldg Maint Sports Center	\$ 411,710	0.349%	\$ 732		\$ 732	\$ 902	\$ 1,633
580-62-613 Youth Teen Recreation	\$ 1,983,544	1.682%	\$ 3,525		\$ 3,525	\$ 4,344	\$ 7,870
580-63-620 Sports Physical Recreation	\$ 1,249,565	1.060%	\$ 2,221		\$ 2,221	\$ 2,737	\$ 4,958
580-90-945 Wilson Bldg Landscape Improvement	\$ 140,000	0.119%	\$ 249		\$ 249	\$ 307	\$ 555
580-99-019 Blacksmith Forget Restoration Des	\$ 60,000	0.051%	\$ 107		\$ 107	\$ 131	\$ 238
610-34-310 Information Technology	\$ 1,866,370	1.583%	\$ 3,317		\$ 3,317	\$ 4,088	\$ 7,405
610-35-986 GIS	\$ 352,589	0.299%	\$ 627		\$ 627	\$ 772	\$ 1,399
610-90-989 Network Upgrade	\$ 392,000	0.332%	\$ 697		\$ 697	\$ 859	\$ 1,555
615-31-305 Government Channel	\$ 1,220,119	1.035%	\$ 2,169		\$ 2,169	\$ 2,672	\$ 4,841
615-32-308 City Website	\$ 295,092	0.250%	\$ 524		\$ 524	\$ 646	\$ 1,171
620-44-418 Workers Compensation Insurance	\$ 719,365	0.610%	\$ 1,279		\$ 1,279	\$ 1,576	\$ 2,854
630-85-849 Equipment Maintenance	\$ 1,184,175	1.004%	\$ 2,105		\$ 2,105	\$ 2,594	\$ 4,698
630-90-985 Fixed Assets Acquisition	\$ 846,000	0.718%	\$ 1,504		\$ 1,504	\$ 1,853	\$ 3,357
641-44-419 Long Term Disability	\$ 84,810	0.072%	\$ 151		\$ 151	\$ 186	\$ 336
641-44-420 Compensated Absence	\$ 440,000	0.373%	\$ 782		\$ 782	\$ 964	\$ 1,746
642-44-414 HR Retiree Benefits	\$ 1,000,495	0.849%	\$ 1,778		\$ 1,778	\$ 2,191	\$ 3,969
Total	\$ 117,899,965	100.000%	\$ 209,550	\$ -	\$ 209,550	\$ 257,304	\$ 466,854

Allocation Basis:

Expenditures per Fund / Dept / Program

Source of Allocation:

FY 15-16 Budgeted Expenditures

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-10-100 City Council

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Management Support							
100-10-100 City Council	0.40	0.225%	\$ 472		\$ 472		\$ 472
100-12-120 City Manager	2.95	1.660%	\$ 3,478		\$ 3,478	\$ 4,280	\$ 7,758
100-13-130/132 City Clerk	3.40	1.913%	\$ 4,008		\$ 4,008	\$ 4,933	\$ 8,941
100-15-141 City Attorney	3.00	1.688%	\$ 3,537		\$ 3,537	\$ 4,352	\$ 7,889
100-30-300 Public Affairs	1.05	0.591%	\$ 1,238		\$ 1,238	\$ 1,523	\$ 2,761
100-40-400 Administrative Services - Admin	2.50	1.406%	\$ 2,947		\$ 2,947	\$ 3,627	\$ 6,574
100-41-405 Accounting	5.20	2.925%	\$ 6,130		\$ 6,130	\$ 7,544	\$ 13,675
100-44-412/417 Human Resources	3.30	1.857%	\$ 3,890		\$ 3,890	\$ 4,788	\$ 8,678
100-60-601 Recreation & Community Services - Admin	1.85	1.041%	\$ 2,181		\$ 2,181	\$ 2,684	\$ 4,865
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	1.85	1.041%	\$ 2,181		\$ 2,181	\$ 2,684	\$ 4,865
100-80-800 Public Works Administration	3.05	1.716%	\$ 3,596		\$ 3,596	\$ 4,425	\$ 8,021
100-82-806 CIP Administration	3.00	1.688%	\$ 3,537		\$ 3,537	\$ 4,352	\$ 7,889
100-84- Grounds Maintenance	19.75	11.111%	\$ 23,283		\$ 23,283	\$ 28,654	\$ 51,937
100-87- Facilities (Building) Maintenance	7.40	4.163%	\$ 8,724		\$ 8,724	\$ 10,736	\$ 19,460
100-11-131 Technology, Information & Communications Commission	0.10	0.056%	\$ 118		\$ 118	\$ 145	\$ 263
100-11-140 Library Commission	0.05	0.028%	\$ 59		\$ 59	\$ 73	\$ 131
100-11-142 Fine Arts Commission	0.15	0.084%	\$ 177		\$ 177	\$ 218	\$ 394
100-11-160 Park & Recreation Commission	0.10	0.056%	\$ 118		\$ 118	\$ 145	\$ 263
100-11-165 Teen Commission	0.25	0.141%	\$ 295		\$ 295	\$ 363	\$ 657
100-11-170 Planning Commission	0.30	0.169%	\$ 354		\$ 354	\$ 435	\$ 789
100-11-175 Housing Commission	0.15	0.084%	\$ 177		\$ 177	\$ 218	\$ 394
100-12-122 Environmental Affairs	1.90	1.069%	\$ 2,240		\$ 2,240	\$ 2,757	\$ 4,996
100-12-125 Economic Development	1.00	0.563%	\$ 1,179		\$ 1,179	\$ 1,451	\$ 2,630
100-20-202 Code Enforcement	2.00	1.125%	\$ 2,358		\$ 2,358	\$ 2,902	\$ 5,259
100-30-304 Cupertino Scene	0.10	0.056%	\$ 118		\$ 118	\$ 145	\$ 263
100-41-406 Business Licenses	1.10	0.619%	\$ 1,297		\$ 1,297	\$ 1,596	\$ 2,893
100-60-600 Leadership 95014	0.10	0.056%	\$ 118		\$ 118	\$ 145	\$ 263
100-60-634 Park Planning and Restoration	1.00	0.563%	\$ 1,179		\$ 1,179	\$ 1,451	\$ 2,630
100-61-602 Quinlan CTR Supervision	5.42	3.049%	\$ 6,390		\$ 6,390	\$ 7,863	\$ 14,253
100-61-603 BBF Picnic Area	1.25	0.703%	\$ 1,474		\$ 1,474	\$ 1,814	\$ 3,287
100-61-605 Cultural Events	0.33	0.186%	\$ 389		\$ 389	\$ 479	\$ 868
100-62-608 Youth and Teen MV Supervision	0.65	0.366%	\$ 766		\$ 766	\$ 943	\$ 1,709
100-62-609 Youth Program	0.75	0.422%	\$ 884		\$ 884	\$ 1,088	\$ 1,972
100-62-610 Teen Program	0.10	0.056%	\$ 118		\$ 118	\$ 145	\$ 263
100-62-611 Teen Center	0.35	0.197%	\$ 413		\$ 413	\$ 508	\$ 920
100-62-612 Nature Program	1.48	0.833%	\$ 1,745		\$ 1,745	\$ 2,147	\$ 3,892
100-63-615 Sports Physical Supervision	0.60	0.338%	\$ 707		\$ 707	\$ 870	\$ 1,578
100-64-622 Senior Adult Supervision	4.83	2.717%	\$ 5,694		\$ 5,694	\$ 7,008	\$ 12,702
100-64-623 Senior Center Case Manager	1.69	0.951%	\$ 1,992		\$ 1,992	\$ 2,452	\$ 4,444
100-64-624 Senior Adult Recreation	1.58	0.889%	\$ 1,863		\$ 1,863	\$ 2,292	\$ 4,155
100-65-632 Community Outreach	0.75	0.422%	\$ 884		\$ 884	\$ 1,088	\$ 1,972

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-10-100 City Council

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-70-700 Planning & Community Development - Administration	0.90	0.506%	\$ 1,061		\$ 1,061	\$ 1,306	\$ 2,367
100-71-701 Current Planning	6.35	3.572%	\$ 7,486		\$ 7,486	\$ 9,213	\$ 16,699
100-71-702 Mid Long Term Planning	2.25	1.266%	\$ 2,653		\$ 2,653	\$ 3,264	\$ 5,917
100-73-713 General Building	2.60	1.463%	\$ 3,065		\$ 3,065	\$ 3,772	\$ 6,837
100-73-714 Construction Plan Check	5.10	2.869%	\$ 6,012		\$ 6,012	\$ 7,399	\$ 13,412
100-73-715 Building Code Enforcement	5.60	3.150%	\$ 6,602		\$ 6,602	\$ 8,125	\$ 14,726
100-73-718 Muni - Bldg Code Enforcement	2.70	1.519%	\$ 3,183		\$ 3,183	\$ 3,917	\$ 7,100
100-82-804 Development Services	3.30	1.857%	\$ 3,890		\$ 3,890	\$ 4,788	\$ 8,678
100-82-805 Inspection Service	1.00	0.563%	\$ 1,179		\$ 1,179	\$ 1,451	\$ 2,630
100-83-807 Service Center Administration	2.50	1.406%	\$ 2,947		\$ 2,947	\$ 3,627	\$ 6,574
100-85-818 Storm Drain Maintenance	0.85	0.478%	\$ 1,002		\$ 1,002	\$ 1,233	\$ 2,235
100-85-848 Street Lighting	0.35	0.197%	\$ 413		\$ 413	\$ 508	\$ 920
100-85-850 Environmental Materials	0.35	0.197%	\$ 413		\$ 413	\$ 508	\$ 920
100-86-824 Over Passes and Medians	14.70	8.270%	\$ 17,330		\$ 17,330	\$ 21,327	\$ 38,657
100-86-826 Elmwood Program	2.70	1.519%	\$ 3,183		\$ 3,183	\$ 3,917	\$ 7,100
100-88-844 Traffic Engineering	1.70	0.956%	\$ 2,004		\$ 2,004	\$ 2,466	\$ 4,471
100-88-845 Traffic Signal Maintenance	2.00	1.125%	\$ 2,358		\$ 2,358	\$ 2,902	\$ 5,259
230-81-802 Non-Point Source	2.17	1.221%	\$ 2,558		\$ 2,558	\$ 3,148	\$ 5,707
260-72-707 CDBG General Admin	0.47	0.264%	\$ 554		\$ 554	\$ 682	\$ 1,236
265-72-711 BMR Housing	0.33	0.186%	\$ 389		\$ 389	\$ 479	\$ 868
270-85-820 Sidewalk Curb & Gutter	0.85	0.478%	\$ 1,002		\$ 1,002	\$ 1,233	\$ 2,235
270-85-821 Street Pavement Maintenance	3.10	1.744%	\$ 3,655		\$ 3,655	\$ 4,498	\$ 8,152
270-85-822 Street Sign Marking	3.75	2.110%	\$ 4,421		\$ 4,421	\$ 5,441	\$ 9,861
520-81-801 Resource Recovery	3.85	2.166%	\$ 4,539		\$ 4,539	\$ 5,586	\$ 10,124
560-63-616 BBF Golf Course	1.25	0.703%	\$ 1,474		\$ 1,474	\$ 1,814	\$ 3,287
570-63-621 Sports Center Operation	2.40	1.350%	\$ 2,829		\$ 2,829	\$ 3,482	\$ 6,311
570-87-836 Bldg Maint Sports Center	0.75	0.422%	\$ 884		\$ 884	\$ 1,088	\$ 1,972
580-62-613 Youth Teen Recreation	2.25	1.266%	\$ 2,653		\$ 2,653	\$ 3,264	\$ 5,917
580-63-620 Sports Physical Recreation	1.75	0.985%	\$ 2,063		\$ 2,063	\$ 2,539	\$ 4,602
610-34-310 Information Technology	4.90	2.757%	\$ 5,777		\$ 5,777	\$ 7,109	\$ 12,886
610-35-986 GIS	1.00	0.563%	\$ 1,179		\$ 1,179	\$ 1,451	\$ 2,630
615-31-305 Government Channel	3.15	1.772%	\$ 3,714		\$ 3,714	\$ 4,570	\$ 8,284
615-32-308 City Website	0.95	0.534%	\$ 1,120		\$ 1,120	\$ 1,378	\$ 2,498
620-44-418 Workers Compensation Insurance	0.20	0.113%	\$ 236		\$ 236	\$ 290	\$ 526
630-85-849 Equipment Maintenance	2.90	1.632%	\$ 3,419		\$ 3,419	\$ 4,207	\$ 7,626
Total	177.75	100.000%	\$ 209,550	\$ -	\$ 209,550	\$ 257,304	\$ 466,854

Allocation Basis:

FTE per Fund / Dept / Program

Source of Allocation:

FY 14-15 Personnel

ALLOCATION SUMMARY

100-10-100 City Council

	Administrative Support	Management Support	Total
100-10-100 City Council	\$ 745	\$ 472	\$ 1,216
100-12-120 City Manager	\$ 3,338	\$ 7,758	\$ 11,096
100-13-130/132 City Clerk	\$ 2,571	\$ 8,941	\$ 11,512
100-15-141 City Attorney	\$ 7,585	\$ 7,889	\$ 15,474
100-30-300 Public Affairs	\$ 1,167	\$ 2,761	\$ 3,928
100-40-400 Administrative Services - Admin	\$ 1,830	\$ 6,574	\$ 8,405
100-41-405 Accounting	\$ 3,548	\$ 13,675	\$ 17,222
100-44-412/417 Human Resources	\$ 5,481	\$ 8,678	\$ 14,159
100-60-601 Recreation & Community Services - Admin	\$ 1,842	\$ 4,865	\$ 6,707
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ 1,439	\$ 4,865	\$ 6,304
100-80-800 Public Works Administration	\$ 2,609	\$ 8,021	\$ 10,630
100-82-806 CIP Administration	\$ 3,298	\$ 7,889	\$ 11,187
100-84- Grounds Maintenance	\$ 14,988	\$ 51,937	\$ 66,926
100-87- Facilities (Building) Maintenance	\$ 12,641	\$ 19,460	\$ 32,101
100-10-101 Community Funding	\$ 278	\$ -	\$ 278
100-10-110 Sister Cities	\$ 98	\$ -	\$ 98
100-11-131 Technology, Information & Communications Commission	\$ 95	\$ 263	\$ 358
100-11-140 Library Commission	\$ 42	\$ 131	\$ 174
100-11-142 Fine Arts Commission	\$ 109	\$ 394	\$ 504
100-11-150 Public Safety Commission	\$ 49	\$ -	\$ 49
100-11-155 Bicycle & Pedestrian Commission	\$ 17	\$ -	\$ 17
100-11-160 Park & Recreation Commission	\$ 84	\$ 263	\$ 347
100-11-165 Teen Commission	\$ 137	\$ 657	\$ 794
100-11-170 Planning Commission	\$ 400	\$ 789	\$ 1,189
100-11-175 Housing Commission	\$ 86	\$ 394	\$ 481
100-12-122 Environmental Affairs	\$ 3,919	\$ 4,996	\$ 8,915
100-12-125 Economic Development	\$ -	\$ 2,630	\$ 2,630
100-14-123 City Manager Contingency	\$ 2,142	\$ -	\$ 2,142
100-20-200 Law Enforcement SC Sheriff	\$ 41,058	\$ -	\$ 41,058
100-20-201 Interoperability Project	\$ 190	\$ -	\$ 190
100-20-202 Code Enforcement	\$ 2,168	\$ 5,259	\$ 7,428
100-30-304 Cupertino Scene	\$ 410	\$ 263	\$ 673

ALLOCATION SUMMARY

100-10-100 City Council

	Administrative Support	Management Support	Total
100-31-307 Public Access Support	\$ 257	\$ -	\$ 257
100-41-406 Business Licenses	\$ 456	\$ 2,893	\$ 3,349
100-60-600 Leadership 95014	\$ 145	\$ 263	\$ 408
100-60-634 Park Planning and Restoration	\$ 876	\$ 2,630	\$ 3,506
100-61-602 Quinlan CTR Supervision	\$ 2,605	\$ 14,253	\$ 16,858
100-61-603 BBF Picnic Area	\$ 2,656	\$ 3,287	\$ 5,943
100-61-605 Cultural Events	\$ 992	\$ 868	\$ 1,859
100-62-608 Youth and Teen MV Supervision	\$ 467	\$ 1,709	\$ 2,177
100-62-609 Youth Program	\$ 490	\$ 1,972	\$ 2,462
100-62-610 Teen Program	\$ 73	\$ 263	\$ 336
100-62-611 Teen Center	\$ 419	\$ 920	\$ 1,339
100-62-612 Nature Program	\$ 1,646	\$ 3,892	\$ 5,538
100-63-615 Sports Physical Supervision	\$ 375	\$ 1,578	\$ 1,953
100-63-618 Creekside Park Youth Sport	\$ 21	\$ -	\$ 21
100-63-637 Monta Vista Recreation Center	\$ 22	\$ -	\$ 22
100-64-622 Senior Adult Supervision	\$ 2,542	\$ 12,702	\$ 15,244
100-64-623 Senior Center Case Manager	\$ 933	\$ 4,444	\$ 5,378
100-64-624 Senior Adult Recreation	\$ 4,094	\$ 4,155	\$ 8,249
100-64-630 Blue Pheasant Restaurant	\$ 62	\$ -	\$ 62
100-65-632 Community Outreach	\$ 475	\$ 1,972	\$ 2,447
100-65-633 Disaster Preparedness	\$ 315	\$ -	\$ 315
100-65-636 Library Extra Hours	\$ 1,624	\$ -	\$ 1,624
100-70-700 Planning & Community Development - Administration	\$ 1,089	\$ 2,367	\$ 3,455
100-71-701 Current Planning	\$ 16,613	\$ 16,699	\$ 33,312
100-71-702 Mid Long Term Planning	\$ 9,336	\$ 5,917	\$ 15,253
100-71-704 Annexations	\$ 546	\$ -	\$ 546
100-71-705 Economic Development	\$ 965	\$ -	\$ 965
100-72-712 Human Services Grants	\$ 159	\$ -	\$ 159
100-73-713 General Building	\$ 2,299	\$ 6,837	\$ 9,136
100-73-714 Construction Plan Check	\$ 13,635	\$ 13,412	\$ 27,046
100-73-715 Building Code Enforcement	\$ 7,193	\$ 14,726	\$ 21,919
100-73-718 Muni - Bldg Code Enforcement	\$ 1,219	\$ 7,100	\$ 8,319

ALLOCATION SUMMARY

100-10-100 City Council

	Administrative Support	Management Support	Total
100-82-804 Development Services	\$ 6,809	\$ 8,678	\$ 15,487
100-82-805 Inspection Service	\$ -	\$ 2,630	\$ 2,630
100-83-807 Service Center Administration	\$ 4,048	\$ 6,574	\$ 10,622
100-85-818 Storm Drain Maintenance	\$ 949	\$ 2,235	\$ 3,184
100-85-848 Street Lighting	\$ 1,923	\$ 920	\$ 2,843
100-85-850 Environmental Materials	\$ 560	\$ 920	\$ 1,480
100-86-824 Over Passes and Medians	\$ 4,942	\$ 38,657	\$ 43,599
100-86-825 Street Tree Maintenance	\$ 4,755	\$ -	\$ 4,755
100-86-826 Elmwood Program	\$ 1,485	\$ 7,100	\$ 8,585
100-88-844 Traffic Engineering	\$ 2,942	\$ 4,471	\$ 7,413
100-88-845 Traffic Signal Maintenance	\$ 3,225	\$ 5,259	\$ 8,485
100-90-001 No Department	\$ 37,181	\$ -	\$ 37,181
100-90-502 EE Housing Loan	\$ 8,886	\$ -	\$ 8,886
210-90-978 Minor Storm Drain Improvements	\$ 298	\$ -	\$ 298
230-81-802 Non-Point Source	\$ 2,502	\$ 5,707	\$ 8,209
260-72-707 CDBG General Admin	\$ 243	\$ 1,236	\$ 1,479
260-72-710 Public Service Grants	\$ 182	\$ -	\$ 182
265-72-711 BMR Housing	\$ 1,830	\$ 868	\$ 2,697
270-85-820 Sidewalk Curb & Gutter	\$ 3,819	\$ 2,235	\$ 6,054
270-85-821 Street Pavement Maintenance	\$ 26,575	\$ 8,152	\$ 34,728
270-85-822 Street Sign Marking	\$ 3,051	\$ 9,861	\$ 12,912
270-90-958 Orange & byrne Sidewalk Imprpv	\$ 1,984	\$ -	\$ 1,984
270-90-961 St. Median Irrg Plant Repl	\$ 873	\$ -	\$ 873
270-90-962 Bicycle Ped Facility Impr	\$ 2,777	\$ -	\$ 2,777
270-90-976 Ph 2 McClellan Sidewalk Improv	\$ 3,710	\$ -	\$ 3,710
270-90-977 SCB Perimeter Turn Ext	\$ 417	\$ -	\$ 417
280-90-009 Lawrence Mitty Park	\$ 32,815	\$ -	\$ 32,815
365-90-500 Facility Lease	\$ 12,567	\$ -	\$ 12,567
420-90-904 Spt Ctr Resurf Tennis Cts	\$ 3,968	\$ -	\$ 3,968
420-90-944 Senior Ctr / Mary Landsca	\$ 421	\$ -	\$ 421
420-99-002 BBF Splash Pad	\$ 278	\$ -	\$ 278
420-99-020 MR West Simms House Removal	\$ 873	\$ -	\$ 873

CITY OF CUPERTINO, CA
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ALLOCATION SUMMARY

100-10-100 City Council

	Administrative Support	Management Support	Total
420-99-022 QC Cupertino Room Lighting	\$ 428	\$ -	\$ 428
420-99-023 QCC Fire Alarm Control Panel Upgrade	\$ 536	\$ -	\$ 536
420-99-025 Service Center Parking Lot Mods	\$ 698	\$ -	\$ 698
420-99-026 Bicycle Transportation Plan Update	\$ 198	\$ -	\$ 198
420-99-027 Pasadena Ave Pub Imp Granada	\$ 3,281	\$ -	\$ 3,281
420-99-885 Golf Irrigation Upgrades	\$ 1,956	\$ -	\$ 1,956
429-90-001 Non-Departmental	\$ 22,575	\$ -	\$ 22,575
520-81-801 Resource Recovery	\$ 10,741	\$ 10,124	\$ 20,865
560-63-616 BBF Golf Course	\$ 2,666	\$ 3,287	\$ 5,953
570-63-621 Sports Center Operation	\$ 9,336	\$ 6,311	\$ 15,647
570-87-836 Bldg Maint Sports Center	\$ 1,633	\$ 1,972	\$ 3,606
580-62-613 Youth Teen Recreation	\$ 7,870	\$ 5,917	\$ 13,787
580-63-620 Sports Physical Recreation	\$ 4,958	\$ 4,602	\$ 9,560
580-90-945 Wilson Bldg Landscape Improvement	\$ 555	\$ -	\$ 555
580-99-019 Blacksmith Forget Restoration Des	\$ 238	\$ -	\$ 238
610-34-310 Information Technology	\$ 7,405	\$ 12,886	\$ 20,291
610-35-986 GIS	\$ 1,399	\$ 2,630	\$ 4,029
610-90-989 Network Upgrade	\$ 1,555	\$ -	\$ 1,555
615-31-305 Government Channel	\$ 4,841	\$ 8,284	\$ 13,125
615-32-308 City Website	\$ 1,171	\$ 2,498	\$ 3,669
620-44-418 Workers Compensation Insurance	\$ 2,854	\$ 526	\$ 3,380
630-85-849 Equipment Maintenance	\$ 4,698	\$ 7,626	\$ 12,324
630-90-985 Fixed Assets Acquisition	\$ 3,357	\$ -	\$ 3,357
641-44-419 Long Term Disability	\$ 336	\$ -	\$ 336
641-44-420 Compensated Absence	\$ 1,746	\$ -	\$ 1,746
642-44-414 HR Retiree Benefits	\$ 3,969	\$ -	\$ 3,969
Total	\$ 466,854	\$ 466,854	\$ 933,708

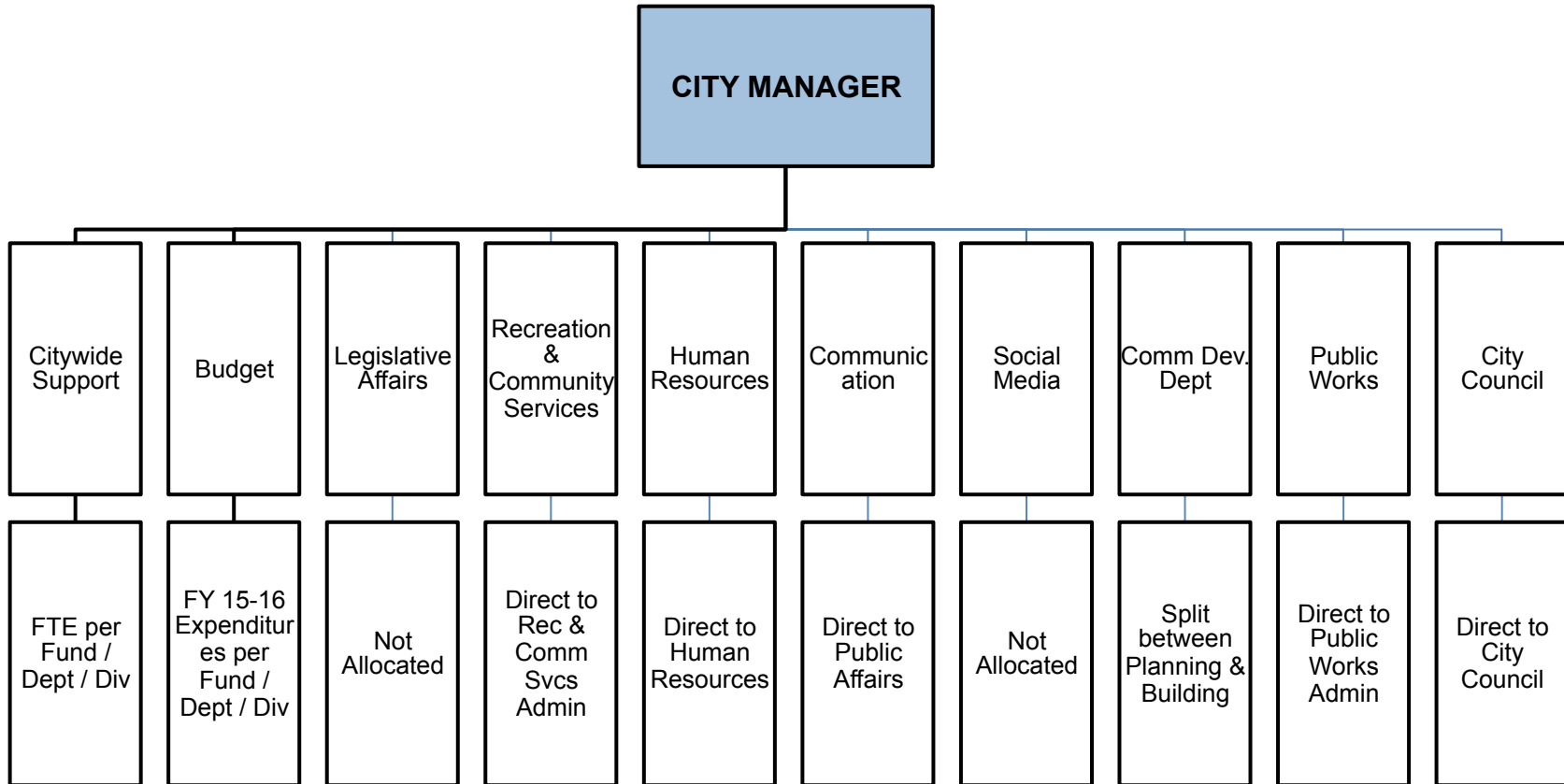
(2) **City Manager**

The City Manager's office carries out the City's adopted goals and objectives as directed by City Council. The Department is responsible for managing all of the City's operations, preparing reports and initiating recommendations to City Council. The City Manager's office also serves to coordinate all the activities of the Departments. City Manager costs are allocated to Receiving Departments, as follows:

- **Citywide Support** – represents support provided to all City Departments and Divisions. Costs associated with this function are allocated based on FY 15 / 16 full-time employees per Fund / Department / Division.
- **Budget** – represents support associated with managing and approving the budget for all City Funds, Departments, and Divisions. The costs associated with this function are distributed based on FY 15 / 16 Budgeted Expenditures per Fund / Department / Division.
- **Legislative Affairs** – represents time spent researching and developing city policies and bills. Costs associated with this function have not been allocated.
- **Recreation & Community Services** – represents direct support provided by City Management staff to the Recreation and Community Services Department. The costs associated with this function have been directly allocated to Recreation & Community Services Administration Program.
- **Human Resources** – represents support provided by the City Manager's Department in regards to executive recruitments and labor relations. These costs have been allocated directly to the Human Resources Program.
- **Communication** – represents time spent by City Management staff overseeing all citywide communications and these costs have been allocated directly to the Public Affairs Division.

- **Social Media** – represents the time associated with managing the City’s social media efforts and these costs have not been allocated per OMB guidelines.
- **Community Development Department** – represents support provided by the City Manager’s Department directly to the Community Development Department and these costs have been allocated evenly between Planning and Building Divisions.
- **Public Works** – represents direct support provided by City Manager Staff to the Public Works Department. These costs have been allocated directly to Public Works Administration.
- **City Council** – represents support provided by the City Manager’s Department directly to City Council and these costs have been allocated directly to City Council.

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:



(2.1) City Manager Detail Reports

The following pages 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

100-12-120 City Manager

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 841,345		\$ 841,345
Total Deductions	\$ -		\$ -
Incoming Costs			
100-10-100 City Council	\$ 4,973	\$ 6,123	\$ 11,096
100-12-120 City Manager		\$ 2,057	\$ 2,057
100-13-130/132 City Clerk		\$ 26,516	\$ 26,516
100-15-141 City Attorney		\$ 204,079	\$ 204,079
100-41-405 Accounting		\$ 11,070	\$ 11,070
100-44-412/417 Human Resources		\$ 38,446	\$ 38,446
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)		\$ 21,019	\$ 21,019
100-84- Grounds Maintenance		\$ 2,952	\$ 2,952
100-87- Facilities (Building) Maintenance		\$ 39,080	\$ 39,080
Total Incoming Costs	\$ 4,973	\$ 351,341	\$ 356,315
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 846,318	\$ 351,341	\$ 1,197,660

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DEPARTMENTAL EXPENSE DETAIL

100-12-120 City Manager

Expense Type	\$	General Admin	Citywide Support	Budget	Legislative Affairs	Recreation & Community Services	Human Resources	Communication	Social Media	Community Development Department	Public Works	City Council
Salaries	\$ 494,422	\$ 62,938	\$ 41,499	\$ 50,446	\$ 17,340	\$ 46,349	\$ 46,313	\$ 7,629	\$ 8,279	\$ 62,859	\$ 71,473	\$ 79,298
Benefits	\$ 189,290	\$ 24,096	\$ 15,888	\$ 19,313	\$ 6,639	\$ 17,745	\$ 17,731	\$ 2,921	\$ 3,170	\$ 24,066	\$ 27,363	\$ 30,359
Subtotal Personnel Cost	\$ 683,712	\$ 87,034	\$ 57,387	\$ 69,759	\$ 23,979	\$ 64,093	\$ 64,043	\$ 10,549	\$ 11,448	\$ 86,925	\$ 98,836	\$ 109,657
Operating Services & Supplies												
Materials	\$ 31,529	\$ 4,014	\$ 2,646	\$ 3,217	\$ 1,106	\$ 2,956	\$ 2,953	\$ 486	\$ 528	\$ 4,009	\$ 4,558	\$ 5,057
Contract Services	\$ 12,040	\$ 1,533	\$ 1,011	\$ 1,228	\$ 422	\$ 1,129	\$ 1,128	\$ 186	\$ 202	\$ 1,531	\$ 1,740	\$ 1,931
Contingency	\$ 4,357	\$ 555	\$ 366	\$ 445	\$ 153	\$ 408	\$ 408	\$ 67	\$ 73	\$ 554	\$ 630	\$ 699
Cost Allocation	\$ 108,171	\$ 13,770	\$ 9,079	\$ 11,037	\$ 3,794	\$ 10,140	\$ 10,132	\$ 1,669	\$ 1,811	\$ 13,753	\$ 15,637	\$ 17,349
Special Projects	\$ 1,536	\$ 196	\$ 129	\$ 157	\$ 54	\$ 144	\$ 144	\$ 24	\$ 26	\$ 195	\$ 222	\$ 246
Subtotal Operating Cost	\$ 157,633	\$ 20,066	\$ 13,231	\$ 16,083	\$ 5,528	\$ 14,777	\$ 14,766	\$ 2,432	\$ 2,640	\$ 20,041	\$ 22,787	\$ 25,282
DEPARTMENTAL EXPENDITURES	\$ 841,345	\$ 107,100	\$ 70,618	\$ 85,843	\$ 29,507	\$ 78,870	\$ 78,809	\$ 12,981	\$ 14,088	\$ 106,966	\$ 121,623	\$ 134,939
Disallowed Costs												
	\$ -											
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments												
			\$ -									
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 841,345	\$ 107,100	\$ 70,618	\$ 85,843	\$ 29,507	\$ 78,870	\$ 78,809	\$ 12,981	\$ 14,088	\$ 106,966	\$ 121,623	\$ 134,939
First Allocation						\$ 78,870	\$ 78,809	\$ 12,981	\$ 14,088	\$ 106,966	\$ 121,623	\$ 134,939
Incoming - All Others	\$ 4,973	\$ 633	\$ 417	\$ 507	\$ 174	\$ 466	\$ 466	\$ 77	\$ 83	\$ 632	\$ 719	\$ 798
Reallocate Admin Costs	\$ 0	\$ (107,733)	\$ 10,362	\$ 12,595	\$ 4,329	\$ 11,572	\$ 11,563	\$ 1,905	\$ 2,067	\$ 15,695	\$ 17,845	\$ 19,799
Unallocated Costs	\$ (50,250)		\$ -	\$ -	\$ (34,011)	\$ -	\$ -	\$ -	\$ (16,238)	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 796,069		\$ 81,397	\$ 98,946	\$ -	\$ 90,909	\$ 90,838	\$ 14,963	\$ -	\$ 123,293	\$ 140,188	\$ 155,535
Second Allocation						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Incoming - All Others	\$ 351,341	\$ 44,724	\$ 29,490	\$ 35,848	\$ 12,322	\$ 32,936	\$ 32,910	\$ 5,421	\$ 5,883	\$ 44,668	\$ 50,789	\$ 56,350
Reallocate Admin Costs	\$ 0	\$ (44,724)	\$ 4,302	\$ 5,229	\$ 1,797	\$ 4,804	\$ 4,800	\$ 791	\$ 858	\$ 6,516	\$ 7,408	\$ 8,219
Unallocated Costs	\$ (20,861)		\$ -	\$ -	\$ (14,119)	\$ -	\$ -	\$ -	\$ (6,741)	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 330,481		\$ 33,791	\$ 41,076	\$ -	\$ 37,740	\$ 37,711	\$ 6,212	\$ -	\$ 51,184	\$ 58,198	\$ 64,569
TOTAL ALLOCATED	\$ 1,126,549		\$ 115,188	\$ 140,022	\$ -	\$ 128,649	\$ 128,549	\$ 21,174	\$ -	\$ 174,477	\$ 198,385	\$ 220,104

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-12-120 City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Citywide Support							
100-10-100 City Council	0.40	0.225%	\$ 183		\$ 183		\$ 183
100-12-120 City Manager	2.95	1.660%	\$ 1,351		\$ 1,351		\$ 1,351
100-13-130/132 City Clerk	3.40	1.913%	\$ 1,557		\$ 1,557	\$ 659	\$ 2,216
100-15-141 City Attorney	3.00	1.688%	\$ 1,374		\$ 1,374	\$ 581	\$ 1,955
100-30-300 Public Affairs	1.05	0.591%	\$ 481		\$ 481	\$ 203	\$ 684
100-40-400 Administrative Services - Admin	2.50	1.406%	\$ 1,145		\$ 1,145	\$ 484	\$ 1,629
100-41-405 Accounting	5.20	2.925%	\$ 2,381		\$ 2,381	\$ 1,008	\$ 3,389
100-44-412/417 Human Resources	3.30	1.857%	\$ 1,511		\$ 1,511	\$ 639	\$ 2,151
100-60-601 Recreation & Community Services - Admin	1.85	1.041%	\$ 847		\$ 847	\$ 358	\$ 1,206
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	1.85	1.041%	\$ 847		\$ 847	\$ 358	\$ 1,206
100-80-800 Public Works Administration	3.05	1.716%	\$ 1,397		\$ 1,397	\$ 591	\$ 1,988
100-82-806 CIP Administration	3.00	1.688%	\$ 1,374		\$ 1,374	\$ 581	\$ 1,955
100-84- Grounds Maintenance	19.75	11.111%	\$ 9,044		\$ 9,044	\$ 3,827	\$ 12,871
100-87- Facilities (Building) Maintenance	7.40	4.163%	\$ 3,389		\$ 3,389	\$ 1,434	\$ 4,822
100-11-131 Technology, Information & Communications Commission	0.10	0.056%	\$ 46		\$ 46	\$ 19	\$ 65
100-11-140 Library Commission	0.05	0.028%	\$ 23		\$ 23	\$ 10	\$ 33
100-11-142 Fine Arts Commission	0.15	0.084%	\$ 69		\$ 69	\$ 29	\$ 98
100-11-160 Park & Recreation Commission	0.10	0.056%	\$ 46		\$ 46	\$ 19	\$ 65
100-11-165 Teen Commission	0.25	0.141%	\$ 114		\$ 114	\$ 48	\$ 163
100-11-170 Planning Commission	0.30	0.169%	\$ 137		\$ 137	\$ 58	\$ 196
100-11-175 Housing Commission	0.15	0.084%	\$ 69		\$ 69	\$ 29	\$ 98
100-12-122 Environmental Affairs	1.90	1.069%	\$ 870		\$ 870	\$ 368	\$ 1,238
100-12-125 Economic Development	1.00	0.563%	\$ 458		\$ 458	\$ 194	\$ 652
100-20-202 Code Enforcement	2.00	1.125%	\$ 916		\$ 916	\$ 388	\$ 1,303
100-30-304 Cupertino Scene	0.10	0.056%	\$ 46		\$ 46	\$ 19	\$ 65
100-41-406 Business Licenses	1.10	0.619%	\$ 504		\$ 504	\$ 213	\$ 717
100-60-600 Leadership 95014	0.10	0.056%	\$ 46		\$ 46	\$ 19	\$ 65
100-60-634 Park Planning and Restoration	1.00	0.563%	\$ 458		\$ 458	\$ 194	\$ 652
100-61-602 Quinlan CTR Supervision	5.42	3.049%	\$ 2,482		\$ 2,482	\$ 1,050	\$ 3,532
100-61-603 BBF Picnic Area	1.25	0.703%	\$ 572		\$ 572	\$ 242	\$ 815
100-61-605 Cultural Events	0.33	0.186%	\$ 151		\$ 151	\$ 64	\$ 215
100-62-608 Youth and Teen MV Supervision	0.65	0.366%	\$ 298		\$ 298	\$ 126	\$ 424
100-62-609 Youth Program	0.75	0.422%	\$ 343		\$ 343	\$ 145	\$ 489
100-62-610 Teen Program	0.10	0.056%	\$ 46		\$ 46	\$ 19	\$ 65
100-62-611 Teen Center	0.35	0.197%	\$ 160		\$ 160	\$ 68	\$ 228
100-62-612 Nature Program	1.48	0.833%	\$ 678		\$ 678	\$ 287	\$ 964
100-63-615 Sports Physical Supervision	0.60	0.338%	\$ 275		\$ 275	\$ 116	\$ 391
100-64-622 Senior Adult Supervision	4.83	2.717%	\$ 2,212		\$ 2,212	\$ 936	\$ 3,148
100-64-623 Senior Center Case Manager	1.69	0.951%	\$ 774		\$ 774	\$ 327	\$ 1,101
100-64-624 Senior Adult Recreation	1.58	0.889%	\$ 724		\$ 724	\$ 306	\$ 1,030

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-12-120 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-65-632 Community Outreach	0.75	0.422%	\$ 343		\$ 343	\$ 145	\$ 489
100-70-700 Planning & Community Development - Administration	0.90	0.506%	\$ 412		\$ 412	\$ 174	\$ 587
100-71-701 Current Planning	6.35	3.572%	\$ 2,908		\$ 2,908	\$ 1,230	\$ 4,138
100-71-702 Mid Long Term Planning	2.25	1.266%	\$ 1,030		\$ 1,030	\$ 436	\$ 1,466
100-73-713 General Building	2.60	1.463%	\$ 1,191		\$ 1,191	\$ 504	\$ 1,694
100-73-714 Construction Plan Check	5.10	2.869%	\$ 2,335		\$ 2,335	\$ 988	\$ 3,324
100-73-715 Building Code Enforcement	5.60	3.150%	\$ 2,564		\$ 2,564	\$ 1,085	\$ 3,649
100-73-718 Muni - Bldg Code Enforcement	2.70	1.519%	\$ 1,236		\$ 1,236	\$ 523	\$ 1,760
100-82-804 Development Services	3.30	1.857%	\$ 1,511		\$ 1,511	\$ 639	\$ 2,151
100-82-805 Inspection Service	1.00	0.563%	\$ 458		\$ 458	\$ 194	\$ 652
100-83-807 Service Center Administration	2.50	1.406%	\$ 1,145		\$ 1,145	\$ 484	\$ 1,629
100-85-818 Storm Drain Maintenance	0.85	0.478%	\$ 389		\$ 389	\$ 165	\$ 554
100-85-848 Street Lighting	0.35	0.197%	\$ 160		\$ 160	\$ 68	\$ 228
100-85-850 Environmental Materials	0.35	0.197%	\$ 160		\$ 160	\$ 68	\$ 228
100-86-824 Over Passes and Medians	14.70	8.270%	\$ 6,732		\$ 6,732	\$ 2,848	\$ 9,580
100-86-826 Elmwood Program	2.70	1.519%	\$ 1,236		\$ 1,236	\$ 523	\$ 1,760
100-88-844 Traffic Engineering	1.70	0.956%	\$ 778		\$ 778	\$ 329	\$ 1,108
100-88-845 Traffic Signal Maintenance	2.00	1.125%	\$ 916		\$ 916	\$ 388	\$ 1,303
230-81-802 Non-Point Source	2.17	1.221%	\$ 994		\$ 994	\$ 420	\$ 1,414
260-72-707 CDBG General Admin	0.47	0.264%	\$ 215		\$ 215	\$ 91	\$ 306
265-72-711 BMR Housing	0.33	0.186%	\$ 151		\$ 151	\$ 64	\$ 215
270-85-820 Sidewalk Curb & Gutter	0.85	0.478%	\$ 389		\$ 389	\$ 165	\$ 554
270-85-821 Street Pavement Maintenance	3.10	1.744%	\$ 1,420		\$ 1,420	\$ 601	\$ 2,020
270-85-822 Street Sign Marking	3.75	2.110%	\$ 1,717		\$ 1,717	\$ 727	\$ 2,444
520-81-801 Resource Recovery	3.85	2.166%	\$ 1,763		\$ 1,763	\$ 746	\$ 2,509
560-63-616 BBF Golf Course	1.25	0.703%	\$ 572		\$ 572	\$ 242	\$ 815
570-63-621 Sports Center Operation	2.40	1.350%	\$ 1,099		\$ 1,099	\$ 465	\$ 1,564
570-87-836 Bldg Maint Sports Center	0.75	0.422%	\$ 343		\$ 343	\$ 145	\$ 489
580-62-613 Youth Teen Recreation	2.25	1.266%	\$ 1,030		\$ 1,030	\$ 436	\$ 1,466
580-63-620 Sports Physical Recreation	1.75	0.985%	\$ 801		\$ 801	\$ 339	\$ 1,140
610-34-310 Information Technology	4.90	2.757%	\$ 2,244		\$ 2,244	\$ 949	\$ 3,193
610-35-986 GIS	1.00	0.563%	\$ 458		\$ 458	\$ 194	\$ 652
615-31-305 Government Channel	3.15	1.772%	\$ 1,442		\$ 1,442	\$ 610	\$ 2,053
615-32-308 City Website	0.95	0.534%	\$ 435		\$ 435	\$ 184	\$ 619
620-44-418 Workers Compensation Insurance	0.20	0.113%	\$ 92		\$ 92	\$ 39	\$ 130
630-85-849 Equipment Maintenance	2.90	1.632%	\$ 1,328		\$ 1,328	\$ 562	\$ 1,890
Total	177.75	100.000%	\$ 81,397	\$ -	\$ 81,397	\$ 33,791	\$ 115,188

Allocation Basis:

FTE per Fund / Dept / Program

Source of Allocation:

FY 14-15 Personnel

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-12-120 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Budget							
100-10-100 City Council	\$ 419,099	0.355%	\$ 352		\$ 352		\$ 352
100-12-120 City Manager	\$ 841,345	0.714%	\$ 706		\$ 706		\$ 706
100-13-130/132 City Clerk	\$ 647,952	0.550%	\$ 544		\$ 544	\$ 228	\$ 772
100-15-141 City Attorney	\$ 1,911,840	1.622%	\$ 1,604		\$ 1,604	\$ 673	\$ 2,278
100-30-300 Public Affairs	\$ 294,142	0.249%	\$ 247		\$ 247	\$ 104	\$ 350
100-40-400 Administrative Services - Admin	\$ 461,327	0.391%	\$ 387		\$ 387	\$ 162	\$ 550
100-41-405 Accounting	\$ 894,134	0.758%	\$ 750		\$ 750	\$ 315	\$ 1,065
100-44-412/417 Human Resources	\$ 1,381,389	1.172%	\$ 1,159		\$ 1,159	\$ 486	\$ 1,646
100-60-601 Recreation & Community Services - Admin	\$ 464,148	0.394%	\$ 390		\$ 390	\$ 163	\$ 553
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ 362,808	0.308%	\$ 304		\$ 304	\$ 128	\$ 432
100-80-800 Public Works Administration	\$ 657,682	0.558%	\$ 552		\$ 552	\$ 232	\$ 784
100-82-806 CIP Administration	\$ 831,277	0.705%	\$ 698		\$ 698	\$ 293	\$ 990
100-84- Grounds Maintenance	\$ 3,777,788	3.204%	\$ 3,170		\$ 3,170	\$ 1,330	\$ 4,501
100-87- Facilities (Building) Maintenance	\$ 3,186,022	2.702%	\$ 2,674		\$ 2,674	\$ 1,122	\$ 3,796
100-10-101 Community Funding	\$ 70,000	0.059%	\$ 59		\$ 59	\$ 25	\$ 83
100-10-110 Sister Cities	\$ 24,682	0.021%	\$ 21		\$ 21	\$ 9	\$ 29
100-11-131 Technology, Information & Communications Commission	\$ 23,877	0.020%	\$ 20		\$ 20	\$ 8	\$ 28
100-11-140 Library Commission	\$ 10,666	0.009%	\$ 9		\$ 9	\$ 4	\$ 13
100-11-142 Fine Arts Commission	\$ 27,536	0.023%	\$ 23		\$ 23	\$ 10	\$ 33
100-11-150 Public Safety Commission	\$ 12,430	0.011%	\$ 10		\$ 10	\$ 4	\$ 15
100-11-155 Bicycle & Pedestrian Commission	\$ 4,400	0.004%	\$ 4		\$ 4	\$ 2	\$ 5
100-11-160 Park & Recreation Commission	\$ 21,087	0.018%	\$ 18		\$ 18	\$ 7	\$ 25
100-11-165 Teen Commission	\$ 34,432	0.029%	\$ 29		\$ 29	\$ 12	\$ 41
100-11-170 Planning Commission	\$ 100,765	0.085%	\$ 85		\$ 85	\$ 35	\$ 120
100-11-175 Housing Commission	\$ 21,703	0.018%	\$ 18		\$ 18	\$ 8	\$ 26
100-12-122 Environmental Affairs	\$ 987,727	0.838%	\$ 829		\$ 829	\$ 348	\$ 1,177
100-14-123 City Manager Contingency	\$ 540,000	0.458%	\$ 453		\$ 453	\$ 190	\$ 643
100-20-200 Law Enforcement SC Sheriff	\$ 10,348,377	8.777%	\$ 8,685		\$ 8,685	\$ 3,644	\$ 12,329
100-20-201 Interoperability Project	\$ 48,000	0.041%	\$ 40		\$ 40	\$ 17	\$ 57
100-20-202 Code Enforcement	\$ 546,504	0.464%	\$ 459		\$ 459	\$ 192	\$ 651
100-30-304 Cupertino Scene	\$ 103,266	0.088%	\$ 87		\$ 87	\$ 36	\$ 123
100-31-307 Public Access Support	\$ 64,890	0.055%	\$ 54		\$ 54	\$ 23	\$ 77
100-41-406 Business Licenses	\$ 114,958	0.098%	\$ 96		\$ 96	\$ 40	\$ 137
100-60-600 Leadership 95014	\$ 36,447	0.031%	\$ 31		\$ 31	\$ 13	\$ 43
100-60-634 Park Planning and Restoration	\$ 220,859	0.187%	\$ 185		\$ 185	\$ 78	\$ 263
100-61-602 Quinlan CTR Supervision	\$ 656,602	0.557%	\$ 551		\$ 551	\$ 231	\$ 782
100-61-603 BBF Picnic Area	\$ 669,461	0.568%	\$ 562		\$ 562	\$ 236	\$ 798
100-61-605 Cultural Events	\$ 249,931	0.212%	\$ 210		\$ 210	\$ 88	\$ 298
100-62-608 Youth and Teen MV Supervision	\$ 117,798	0.100%	\$ 99		\$ 99	\$ 41	\$ 140
100-62-609 Youth Program	\$ 123,541	0.105%	\$ 104		\$ 104	\$ 44	\$ 147

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-12-120 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-62-610 Teen Program	\$ 18,388	0.016%	\$ 15		\$ 15	\$ 6	\$ 22
100-62-611 Teen Center	\$ 105,544	0.090%	\$ 89		\$ 89	\$ 37	\$ 126
100-62-612 Nature Program	\$ 414,941	0.352%	\$ 348		\$ 348	\$ 146	\$ 494
100-63-615 Sports Physical Supervision	\$ 94,639	0.080%	\$ 79		\$ 79	\$ 33	\$ 113
100-63-618 Creekside Park Youth Sport	\$ 5,367	0.005%	\$ 5		\$ 5	\$ 2	\$ 6
100-63-637 Monta Vista Recreation Center	\$ 5,575	0.005%	\$ 5		\$ 5	\$ 2	\$ 7
100-64-622 Senior Adult Supervision	\$ 640,826	0.544%	\$ 538		\$ 538	\$ 226	\$ 763
100-64-623 Senior Center Case Manager	\$ 235,261	0.200%	\$ 197		\$ 197	\$ 83	\$ 280
100-64-624 Senior Adult Recreation	\$ 1,031,892	0.875%	\$ 866		\$ 866	\$ 363	\$ 1,229
100-64-630 Blue Pheasant Restaurant	\$ 15,725	0.013%	\$ 13		\$ 13	\$ 6	\$ 19
100-65-632 Community Outreach	\$ 119,705	0.102%	\$ 100		\$ 100	\$ 42	\$ 143
100-65-633 Disaster Preparedness	\$ 79,479	0.067%	\$ 67		\$ 67	\$ 28	\$ 95
100-65-636 Library Extra Hours	\$ 409,403	0.347%	\$ 344		\$ 344	\$ 144	\$ 488
100-70-700 Planning & Community Development - Administration	\$ 274,390	0.233%	\$ 230		\$ 230	\$ 97	\$ 327
100-71-701 Current Planning	\$ 4,187,174	3.551%	\$ 3,514		\$ 3,514	\$ 1,475	\$ 4,989
100-71-702 Mid Long Term Planning	\$ 2,353,143	1.996%	\$ 1,975		\$ 1,975	\$ 829	\$ 2,804
100-71-704 Annexations	\$ 137,500	0.117%	\$ 115		\$ 115	\$ 48	\$ 164
100-71-705 Economic Development	\$ 243,176	0.206%	\$ 204		\$ 204	\$ 86	\$ 290
100-72-712 Human Services Grants	\$ 40,000	0.034%	\$ 34		\$ 34	\$ 14	\$ 48
100-73-713 General Building	\$ 579,471	0.491%	\$ 486		\$ 486	\$ 204	\$ 690
100-73-714 Construction Plan Check	\$ 3,436,542	2.915%	\$ 2,884		\$ 2,884	\$ 1,210	\$ 4,094
100-73-715 Building Code Enforcement	\$ 1,812,889	1.538%	\$ 1,521		\$ 1,521	\$ 638	\$ 2,160
100-73-718 Muni - Bldg Code Enforcement	\$ 307,178	0.261%	\$ 258		\$ 258	\$ 108	\$ 366
100-82-804 Development Services	\$ 1,716,277	1.456%	\$ 1,440		\$ 1,440	\$ 604	\$ 2,045
100-83-807 Service Center Administration	\$ 1,020,181	0.865%	\$ 856		\$ 856	\$ 359	\$ 1,215
100-85-818 Storm Drain Maintenance	\$ 239,235	0.203%	\$ 201		\$ 201	\$ 84	\$ 285
100-85-848 Street Lighting	\$ 484,665	0.411%	\$ 407		\$ 407	\$ 171	\$ 577
100-85-850 Environmental Materials	\$ 141,113	0.120%	\$ 118		\$ 118	\$ 50	\$ 168
100-86-824 Over Passes and Medians	\$ 1,245,715	1.057%	\$ 1,045		\$ 1,045	\$ 439	\$ 1,484
100-86-825 Street Tree Maintenance	\$ 1,198,510	1.017%	\$ 1,006		\$ 1,006	\$ 422	\$ 1,428
100-86-826 Elmwood Program	\$ 374,190	0.317%	\$ 314		\$ 314	\$ 132	\$ 446
100-88-844 Traffic Engineering	\$ 741,553	0.629%	\$ 622		\$ 622	\$ 261	\$ 883
100-88-845 Traffic Signal Maintenance	\$ 812,959	0.690%	\$ 682		\$ 682	\$ 286	\$ 969
100-90-001 No Department	\$ 9,371,222	7.948%	\$ 7,865		\$ 7,865	\$ 3,300	\$ 11,165
100-90-502 EE Housing Loan	\$ 2,239,763	1.900%	\$ 1,880		\$ 1,880	\$ 789	\$ 2,668
210-90-978 Minor Storm Drain Improvements	\$ 75,000	0.064%	\$ 63		\$ 63	\$ 26	\$ 89
230-81-802 Non-Point Source	\$ 630,679	0.535%	\$ 529		\$ 529	\$ 222	\$ 751
260-72-707 CDBG General Admin	\$ 61,309	0.052%	\$ 51		\$ 51	\$ 22	\$ 73
260-72-710 Public Service Grants	\$ 45,982	0.039%	\$ 39		\$ 39	\$ 16	\$ 55
265-72-711 BMR Housing	\$ 461,133	0.391%	\$ 387		\$ 387	\$ 162	\$ 549
270-85-820 Sidewalk Curb & Gutter	\$ 962,547	0.816%	\$ 808		\$ 808	\$ 339	\$ 1,147
270-85-821 Street Pavement Maintenance	\$ 6,698,224	5.681%	\$ 5,621		\$ 5,621	\$ 2,359	\$ 7,980

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-12-120 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
270-85-822 Street Sign Marking	\$ 768,990	0.652%	\$ 645		\$ 645	\$ 271	\$ 916
270-90-958 Orange & byrne Sidewalk Imprpv	\$ 500,000	0.424%	\$ 420		\$ 420	\$ 176	\$ 596
270-90-961 St. Median Irrg Plant Repl	\$ 220,000	0.187%	\$ 185		\$ 185	\$ 77	\$ 262
270-90-962 Bicycle Ped Facility Impr	\$ 700,000	0.594%	\$ 587		\$ 587	\$ 247	\$ 834
270-90-976 Ph 2 McClellan Sidewalk Improv	\$ 935,000	0.793%	\$ 785		\$ 785	\$ 329	\$ 1,114
270-90-977 SCB Perimeter Turn Ext	\$ 105,000	0.089%	\$ 88		\$ 88	\$ 37	\$ 125
280-90-009 Lawrence Mitty Park	\$ 8,270,994	7.015%	\$ 6,941		\$ 6,941	\$ 2,913	\$ 9,854
365-90-500 Facility Lease	\$ 3,167,538	2.687%	\$ 2,658		\$ 2,658	\$ 1,115	\$ 3,774
420-90-904 Spt Ctr Resurf Tennis Cts	\$ 1,000,000	0.848%	\$ 839		\$ 839	\$ 352	\$ 1,191
420-90-944 Senior Ctr / Mary Landsca	\$ 106,000	0.090%	\$ 89		\$ 89	\$ 37	\$ 126
420-99-002 BBF Splash Pad	\$ 70,000	0.059%	\$ 59		\$ 59	\$ 25	\$ 83
420-99-020 MR West Simms House Removal	\$ 220,000	0.187%	\$ 185		\$ 185	\$ 77	\$ 262
420-99-022 QC Cupertino Room Lighting	\$ 108,000	0.092%	\$ 91		\$ 91	\$ 38	\$ 129
420-99-023 QCC Fire Alarm Control Panel Upgrade	\$ 135,000	0.115%	\$ 113		\$ 113	\$ 48	\$ 161
420-99-025 Service Center Parking Lot Mods	\$ 176,000	0.149%	\$ 148		\$ 148	\$ 62	\$ 210
420-99-026 Bicycle Transportation Plan Update	\$ 50,000	0.042%	\$ 42		\$ 42	\$ 18	\$ 60
420-99-027 Pasadena Ave Pub Imp Granada	\$ 827,000	0.701%	\$ 694		\$ 694	\$ 291	\$ 985
420-99-885 Golf Irrigation Upgrades	\$ 493,000	0.418%	\$ 414		\$ 414	\$ 174	\$ 587
429-90-001 Non-Departmental	\$ 5,690,000	4.826%	\$ 4,775		\$ 4,775	\$ 2,004	\$ 6,779
520-81-801 Resource Recovery	\$ 2,707,226	2.296%	\$ 2,272		\$ 2,272	\$ 953	\$ 3,225
560-63-616 BBF Golf Course	\$ 672,004	0.570%	\$ 564		\$ 564	\$ 237	\$ 801
570-63-621 Sports Center Operation	\$ 2,353,022	1.996%	\$ 1,975		\$ 1,975	\$ 829	\$ 2,803
570-87-836 Bldg Maint Sports Center	\$ 411,710	0.349%	\$ 346		\$ 346	\$ 145	\$ 491
580-62-613 Youth Teen Recreation	\$ 1,983,544	1.682%	\$ 1,665		\$ 1,665	\$ 699	\$ 2,363
580-63-620 Sports Physical Recreation	\$ 1,249,565	1.060%	\$ 1,049		\$ 1,049	\$ 440	\$ 1,489
580-90-945 Wilson Bldg Landscape Improvement	\$ 140,000	0.119%	\$ 117		\$ 117	\$ 49	\$ 167
580-99-019 Blacksmith Forget Restoration Des	\$ 60,000	0.051%	\$ 50		\$ 50	\$ 21	\$ 71
610-34-310 Information Technology	\$ 1,866,370	1.583%	\$ 1,566		\$ 1,566	\$ 657	\$ 2,224
610-35-986 GIS	\$ 352,589	0.299%	\$ 296		\$ 296	\$ 124	\$ 420
610-90-989 Network Upgrade	\$ 392,000	0.332%	\$ 329		\$ 329	\$ 138	\$ 467
615-31-305 Government Channel	\$ 1,220,119	1.035%	\$ 1,024		\$ 1,024	\$ 430	\$ 1,454
615-32-308 City Website	\$ 295,092	0.250%	\$ 248		\$ 248	\$ 104	\$ 352
620-44-418 Workers Compensation Insurance	\$ 719,365	0.610%	\$ 604		\$ 604	\$ 253	\$ 857
630-85-849 Equipment Maintenance	\$ 1,184,175	1.004%	\$ 994		\$ 994	\$ 417	\$ 1,411
630-90-985 Fixed Assets Acquisition	\$ 846,000	0.718%	\$ 710		\$ 710	\$ 298	\$ 1,008
641-44-419 Long Term Disability	\$ 84,810	0.072%	\$ 71		\$ 71	\$ 30	\$ 101
641-44-420 Compensated Absence	\$ 440,000	0.373%	\$ 369		\$ 369	\$ 155	\$ 524
642-44-414 HR Retiree Benefits	\$ 1,000,495	0.849%	\$ 840		\$ 840	\$ 352	\$ 1,192
Total	\$ 117,899,965	100.000%	\$ 98,946	\$ -	\$ 98,946	\$ 41,076	\$ 140,022

Allocation Basis:

Expenditures per Fund / Dept / Program

Source of Allocation:

FY 15-16 Budgeted Expenditures

100-12-120 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Recreation & Community Services							
100-60-601 Recreation & Community Services - Admin	100	100.000%	\$ 90,909		\$ 90,909	\$ 37,740	\$ 128,649
Total	100.00	100.000%	\$ 90,909	\$ -	\$ 90,909	\$ 37,740	\$ 128,649
Allocation Basis:	Direct to Recreation & Community Services Admin						

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-12-120 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Human Resources							
100-44-412/417 Human Resources	100	100.000%	\$ 90,838		\$ 90,838	\$ 37,711	\$ 128,549
Total	100.00	100.000%	\$ 90,838	\$ -	\$ 90,838	\$ 37,711	\$ 128,549

Allocation Basis: Direct to Human Resources

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-12-120 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Communication							
100-80-800 Public Works Administration	100	100.000%	\$ 14,963		\$ 14,963	\$ 6,212	\$ 21,174
Total	100.00	100.000%	\$ 14,963	\$ -	\$ 14,963	\$ 6,212	\$ 21,174
Allocation Basis:	Direct to Public Affairs						

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-12-120 City Manager

ALLOCATION DETAIL

Community Development Department

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
100-71-701 Current Planning	0.4	40.000%	\$ 49,317		\$ 49,317	\$ 20,474	\$ 69,791
100-71-702 Mid Long Term Planning	0.4	40.000%	\$ 49,317		\$ 49,317	\$ 20,474	\$ 69,791
100-73-713 General Building	0.1	10.000%	\$ 12,329		\$ 12,329	\$ 5,118	\$ 17,448
100-73-714 Construction Plan Check	0.1	10.000%	\$ 12,329		\$ 12,329	\$ 5,118	\$ 17,448
Total	1.00	100.000%	\$ 123,293	\$ -	\$ 123,293	\$ 51,184	\$ 174,477

Allocation Basis:

80% Planning and 20% Building

100-12-120 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Public Works							
100-80-800 Public Works Administration	100	100.000%	\$ 140,188		\$ 140,188	\$ 58,198	\$ 198,385
Total	100.00	100.000%	\$ 140,188	\$ -	\$ 140,188	\$ 58,198	\$ 198,385

Allocation Basis: Direct to Public Works Administration

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-12-120 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
City Council							
100-10-100 City Council	99.999	99.999%	\$ 155,534		\$ 155,534		\$ 155,534
-- Other	0.001	0.001%	\$ 2		\$ 2	\$ 64,569	\$ 64,571
Total	100.00	100.000%	\$ 155,535	\$ -	\$ 155,535	\$ 64,569	\$ 220,104
Allocation Basis:	Direct to City Council						

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

ALLOCATION SUMMARY

100-12-120 City Manager

	<u>Citywide Support</u>	<u>Budget</u>	<u>Recreation & Community Services</u>	<u>Human Resources</u>	<u>Communication</u>
100-10-100 City Council	\$ 183	\$ 352	\$ -	\$ -	\$ -
100-12-120 City Manager	\$ 1,351	\$ 706	\$ -	\$ -	\$ -
100-13-130/132 City Clerk	\$ 2,216	\$ 772	\$ -	\$ -	\$ -
100-15-141 City Attorney	\$ 1,955	\$ 2,278	\$ -	\$ -	\$ -
100-30-300 Public Affairs	\$ 684	\$ 350	\$ -	\$ -	\$ -
100-40-400 Administrative Services - Admin	\$ 1,629	\$ 550	\$ -	\$ -	\$ -
100-41-405 Accounting	\$ 3,389	\$ 1,065	\$ -	\$ -	\$ -
100-44-412/417 Human Resources	\$ 2,151	\$ 1,646	\$ -	\$ 128,549	\$ -
100-60-601 Recreation & Community Services - Admin	\$ 1,206	\$ 553	\$ 128,649	\$ -	\$ -
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ 1,206	\$ 432	\$ -	\$ -	\$ -
100-80-800 Public Works Administration	\$ 1,988	\$ 784	\$ -	\$ -	\$ 21,174
100-82-806 CIP Administration	\$ 1,955	\$ 990	\$ -	\$ -	\$ -
100-84- Grounds Maintenance	\$ 12,871	\$ 4,501	\$ -	\$ -	\$ -
100-87- Facilities (Building) Maintenance	\$ 4,822	\$ 3,796	\$ -	\$ -	\$ -
100-10-101 Community Funding	\$ -	\$ 83	\$ -	\$ -	\$ -
100-10-110 Sister Cities	\$ -	\$ 29	\$ -	\$ -	\$ -
100-11-131 Technology, Information & Communications Commission	\$ 65	\$ 28	\$ -	\$ -	\$ -
100-11-140 Library Commission	\$ 33	\$ 13	\$ -	\$ -	\$ -
100-11-142 Fine Arts Commission	\$ 98	\$ 33	\$ -	\$ -	\$ -
100-11-150 Public Safety Commission	\$ -	\$ 15	\$ -	\$ -	\$ -
100-11-155 Bicycle & Pedestrian Commission	\$ -	\$ 5	\$ -	\$ -	\$ -
100-11-160 Park & Recreation Commission	\$ 65	\$ 25	\$ -	\$ -	\$ -
100-11-165 Teen Commission	\$ 163	\$ 41	\$ -	\$ -	\$ -
100-11-170 Planning Commission	\$ 196	\$ 120	\$ -	\$ -	\$ -
100-11-175 Housing Commission	\$ 98	\$ 26	\$ -	\$ -	\$ -
100-12-122 Environmental Affairs	\$ 1,238	\$ 1,177	\$ -	\$ -	\$ -
100-12-125 Economic Development	\$ 652	\$ -	\$ -	\$ -	\$ -
100-14-123 City Manager Contingency	\$ -	\$ 643	\$ -	\$ -	\$ -
100-20-200 Law Enforcement SC Sheriff	\$ -	\$ 12,329	\$ -	\$ -	\$ -
100-20-201 Interoperability Project	\$ -	\$ 57	\$ -	\$ -	\$ -
100-20-202 Code Enforcement	\$ 1,303	\$ 651	\$ -	\$ -	\$ -
100-30-304 Cupertino Scene	\$ 65	\$ 123	\$ -	\$ -	\$ -

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

ALLOCATION SUMMARY

100-12-120 City Manager

	<u>Citywide Support</u>	<u>Budget</u>	<u>Recreation & Community Services</u>	<u>Human Resources</u>	<u>Communication</u>
100-31-307 Public Access Support	\$ -	\$ 77	\$ -	\$ -	\$ -
100-41-406 Business Licenses	\$ 717	\$ 137	\$ -	\$ -	\$ -
100-60-600 Leadership 95014	\$ 65	\$ 43	\$ -	\$ -	\$ -
100-60-634 Park Planning and Restoration	\$ 652	\$ 263	\$ -	\$ -	\$ -
100-61-602 Quinlan CTR Supervision	\$ 3,532	\$ 782	\$ -	\$ -	\$ -
100-61-603 BBF Picnic Area	\$ 815	\$ 798	\$ -	\$ -	\$ -
100-61-605 Cultural Events	\$ 215	\$ 298	\$ -	\$ -	\$ -
100-62-608 Youth and Teen MV Supervision	\$ 424	\$ 140	\$ -	\$ -	\$ -
100-62-609 Youth Program	\$ 489	\$ 147	\$ -	\$ -	\$ -
100-62-610 Teen Program	\$ 65	\$ 22	\$ -	\$ -	\$ -
100-62-611 Teen Center	\$ 228	\$ 126	\$ -	\$ -	\$ -
100-62-612 Nature Program	\$ 964	\$ 494	\$ -	\$ -	\$ -
100-63-615 Sports Physical Supervision	\$ 391	\$ 113	\$ -	\$ -	\$ -
100-63-618 Creekside Park Youth Sport	\$ -	\$ 6	\$ -	\$ -	\$ -
100-63-637 Monta Vista Recreation Center	\$ -	\$ 7	\$ -	\$ -	\$ -
100-64-622 Senior Adult Supervision	\$ 3,148	\$ 763	\$ -	\$ -	\$ -
100-64-623 Senior Center Case Manager	\$ 1,101	\$ 280	\$ -	\$ -	\$ -
100-64-624 Senior Adult Recreation	\$ 1,030	\$ 1,229	\$ -	\$ -	\$ -
100-64-630 Blue Pheasant Restaurant	\$ -	\$ 19	\$ -	\$ -	\$ -
100-65-632 Community Outreach	\$ 489	\$ 143	\$ -	\$ -	\$ -
100-65-633 Disaster Preparedness	\$ -	\$ 95	\$ -	\$ -	\$ -
100-65-636 Library Extra Hours	\$ -	\$ 488	\$ -	\$ -	\$ -
100-70-700 Planning & Community Development - Administration	\$ 587	\$ 327	\$ -	\$ -	\$ -
100-71-701 Current Planning	\$ 4,138	\$ 4,989	\$ -	\$ -	\$ -
100-71-702 Mid Long Term Planning	\$ 1,466	\$ 2,804	\$ -	\$ -	\$ -
100-71-704 Annexations	\$ -	\$ 164	\$ -	\$ -	\$ -
100-71-705 Economic Development	\$ -	\$ 290	\$ -	\$ -	\$ -
100-72-712 Human Services Grants	\$ -	\$ 48	\$ -	\$ -	\$ -
100-73-713 General Building	\$ 1,694	\$ 690	\$ -	\$ -	\$ -
100-73-714 Construction Plan Check	\$ 3,324	\$ 4,094	\$ -	\$ -	\$ -
100-73-715 Building Code Enforcement	\$ 3,649	\$ 2,160	\$ -	\$ -	\$ -
100-73-718 Muni - Bldg Code Enforcement	\$ 1,760	\$ 366	\$ -	\$ -	\$ -

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

ALLOCATION SUMMARY

100-12-120 City Manager

	<u>Citywide Support</u>	<u>Budget</u>	<u>Recreation & Community Services</u>	<u>Human Resources</u>	<u>Communication</u>
100-82-804 Development Services	\$ 2,151	\$ 2,045	\$ -	\$ -	\$ -
100-82-805 Inspection Service	\$ 652	\$ -	\$ -	\$ -	\$ -
100-83-807 Service Center Administration	\$ 1,629	\$ 1,215	\$ -	\$ -	\$ -
100-85-818 Storm Drain Maintenance	\$ 554	\$ 285	\$ -	\$ -	\$ -
100-85-848 Street Lighting	\$ 228	\$ 577	\$ -	\$ -	\$ -
100-85-850 Environmental Materials	\$ 228	\$ 168	\$ -	\$ -	\$ -
100-86-824 Over Passes and Medians	\$ 9,580	\$ 1,484	\$ -	\$ -	\$ -
100-86-825 Street Tree Maintenance	\$ -	\$ 1,428	\$ -	\$ -	\$ -
100-86-826 Elmwood Program	\$ 1,760	\$ 446	\$ -	\$ -	\$ -
100-88-844 Traffic Engineering	\$ 1,108	\$ 883	\$ -	\$ -	\$ -
100-88-845 Traffic Signal Maintenance	\$ 1,303	\$ 969	\$ -	\$ -	\$ -
100-90-001 No Department	\$ -	\$ 11,165	\$ -	\$ -	\$ -
100-90-502 EE Housing Loan	\$ -	\$ 2,668	\$ -	\$ -	\$ -
210-90-978 Minor Storm Drain Improvements	\$ -	\$ 89	\$ -	\$ -	\$ -
230-81-802 Non-Point Source	\$ 1,414	\$ 751	\$ -	\$ -	\$ -
260-72-707 CDBG General Admin	\$ 306	\$ 73	\$ -	\$ -	\$ -
260-72-710 Public Service Grants	\$ -	\$ 55	\$ -	\$ -	\$ -
265-72-711 BMR Housing	\$ 215	\$ 549	\$ -	\$ -	\$ -
270-85-820 Sidewalk Curb & Gutter	\$ 554	\$ 1,147	\$ -	\$ -	\$ -
270-85-821 Street Pavement Maintenance	\$ 2,020	\$ 7,980	\$ -	\$ -	\$ -
270-85-822 Street Sign Marking	\$ 2,444	\$ 916	\$ -	\$ -	\$ -
270-90-958 Orange & byrne Sidewalk Imprpv	\$ -	\$ 596	\$ -	\$ -	\$ -
270-90-961 St. Median Irrg Plant Repl	\$ -	\$ 262	\$ -	\$ -	\$ -
270-90-962 Bicycle Ped Facility Impr	\$ -	\$ 834	\$ -	\$ -	\$ -
270-90-976 Ph 2 McClellan Sidewalk Improv	\$ -	\$ 1,114	\$ -	\$ -	\$ -
270-90-977 SCB Perimeter Turn Ext	\$ -	\$ 125	\$ -	\$ -	\$ -
280-90-009 Lawrence Mitty Park	\$ -	\$ 9,854	\$ -	\$ -	\$ -
365-90-500 Facility Lease	\$ -	\$ 3,774	\$ -	\$ -	\$ -
420-90-904 Spt Ctr Resurf Tennis Cts	\$ -	\$ 1,191	\$ -	\$ -	\$ -
420-90-944 Senior Ctr / Mary Landsca	\$ -	\$ 126	\$ -	\$ -	\$ -
420-99-002 BBF Splash Pad	\$ -	\$ 83	\$ -	\$ -	\$ -
420-99-020 MR West Simms House Removal	\$ -	\$ 262	\$ -	\$ -	\$ -

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

ALLOCATION SUMMARY

100-12-120 City Manager

	<u>Citywide Support</u>	<u>Budget</u>	<u>Recreation & Community Services</u>	<u>Human Resources</u>	<u>Communication</u>
420-99-022 QC Cupertino Room Lighting	\$ -	\$ 129	\$ -	\$ -	\$ -
420-99-023 QCC Fire Alarm Control Panel Upgrade	\$ -	\$ 161	\$ -	\$ -	\$ -
420-99-025 Service Center Parking Lot Mods	\$ -	\$ 210	\$ -	\$ -	\$ -
420-99-026 Bicycle Transportation Plan Update	\$ -	\$ 60	\$ -	\$ -	\$ -
420-99-027 Pasadena Ave Pub Imp Granada	\$ -	\$ 985	\$ -	\$ -	\$ -
420-99-885 Golf Irrigation Upgrades	\$ -	\$ 587	\$ -	\$ -	\$ -
429-90-001 Non-Departmental	\$ -	\$ 6,779	\$ -	\$ -	\$ -
520-81-801 Resource Recovery	\$ 2,509	\$ 3,225	\$ -	\$ -	\$ -
560-63-616 BBF Golf Course	\$ 815	\$ 801	\$ -	\$ -	\$ -
570-63-621 Sports Center Operation	\$ 1,564	\$ 2,803	\$ -	\$ -	\$ -
570-87-836 Bldg Maint Sports Center	\$ 489	\$ 491	\$ -	\$ -	\$ -
580-62-613 Youth Teen Recreation	\$ 1,466	\$ 2,363	\$ -	\$ -	\$ -
580-63-620 Sports Physical Recreation	\$ 1,140	\$ 1,489	\$ -	\$ -	\$ -
580-90-945 Wilson Bldg Landscape Improvement	\$ -	\$ 167	\$ -	\$ -	\$ -
580-99-019 Blacksmith Forget Restoration Des	\$ -	\$ 71	\$ -	\$ -	\$ -
610-34-310 Information Technology	\$ 3,193	\$ 2,224	\$ -	\$ -	\$ -
610-35-986 GIS	\$ 652	\$ 420	\$ -	\$ -	\$ -
610-90-989 Network Upgrade	\$ -	\$ 467	\$ -	\$ -	\$ -
615-31-305 Government Channel	\$ 2,053	\$ 1,454	\$ -	\$ -	\$ -
615-32-308 City Website	\$ 619	\$ 352	\$ -	\$ -	\$ -
620-44-418 Workers Compensation Insurance	\$ 130	\$ 857	\$ -	\$ -	\$ -
630-85-849 Equipment Maintenance	\$ 1,890	\$ 1,411	\$ -	\$ -	\$ -
630-90-985 Fixed Assets Acquisition	\$ -	\$ 1,008	\$ -	\$ -	\$ -
641-44-419 Long Term Disability	\$ -	\$ 101	\$ -	\$ -	\$ -
641-44-420 Compensated Absence	\$ -	\$ 524	\$ -	\$ -	\$ -
642-44-414 HR Retiree Benefits	\$ -	\$ 1,192	\$ -	\$ -	\$ -
-- Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 115,188	\$ 140,022	\$ 128,649	\$ 128,549	\$ 21,174

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

ALLOCATION SUMMARY

100-12-120 City Manager

	Community Development Department	Public Works	City Council	Total
100-10-100 City Council	\$ -	\$ -	\$ 155,534	\$ 156,069
100-12-120 City Manager	\$ -	\$ -	\$ -	\$ 2,057
100-13-130/132 City Clerk	\$ -	\$ -	\$ -	\$ 2,988
100-15-141 City Attorney	\$ -	\$ -	\$ -	\$ 4,233
100-30-300 Public Affairs	\$ -	\$ -	\$ -	\$ 1,035
100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ -	\$ 2,179
100-41-405 Accounting	\$ -	\$ -	\$ -	\$ 4,454
100-44-412/417 Human Resources	\$ -	\$ -	\$ -	\$ 132,345
100-60-601 Recreation & Community Services - Admin	\$ -	\$ -	\$ -	\$ 130,408
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ 1,638
100-80-800 Public Works Administration	\$ -	\$ 198,385	\$ -	\$ 222,331
100-82-806 CIP Administration	\$ -	\$ -	\$ -	\$ 2,945
100-84- Grounds Maintenance	\$ -	\$ -	\$ -	\$ 17,372
100-87- Facilities (Building) Maintenance	\$ -	\$ -	\$ -	\$ 8,618
100-10-101 Community Funding	\$ -	\$ -	\$ -	\$ 83
100-10-110 Sister Cities	\$ -	\$ -	\$ -	\$ 29
100-11-131 Technology, Information & Communications Commission	\$ -	\$ -	\$ -	\$ 94
100-11-140 Library Commission	\$ -	\$ -	\$ -	\$ 45
100-11-142 Fine Arts Commission	\$ -	\$ -	\$ -	\$ 131
100-11-150 Public Safety Commission	\$ -	\$ -	\$ -	\$ 15
100-11-155 Bicycle & Pedestrian Commission	\$ -	\$ -	\$ -	\$ 5
100-11-160 Park & Recreation Commission	\$ -	\$ -	\$ -	\$ 90
100-11-165 Teen Commission	\$ -	\$ -	\$ -	\$ 204
100-11-170 Planning Commission	\$ -	\$ -	\$ -	\$ 316
100-11-175 Housing Commission	\$ -	\$ -	\$ -	\$ 124
100-12-122 Environmental Affairs	\$ -	\$ -	\$ -	\$ 2,415
100-12-125 Economic Development	\$ -	\$ -	\$ -	\$ 652
100-14-123 City Manager Contingency	\$ -	\$ -	\$ -	\$ 643
100-20-200 Law Enforcement SC Sheriff	\$ -	\$ -	\$ -	\$ 12,329
100-20-201 Interoperability Project	\$ -	\$ -	\$ -	\$ 57
100-20-202 Code Enforcement	\$ -	\$ -	\$ -	\$ 1,954
100-30-304 Cupertino Scene	\$ -	\$ -	\$ -	\$ 188

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

ALLOCATION SUMMARY

100-12-120 City Manager

	Community Development Department	Public Works	City Council	Total
100-31-307 Public Access Support	\$ -	\$ -	\$ -	\$ 77
100-41-406 Business Licenses	\$ -	\$ -	\$ -	\$ 854
100-60-600 Leadership 95014	\$ -	\$ -	\$ -	\$ 109
100-60-634 Park Planning and Restoration	\$ -	\$ -	\$ -	\$ 915
100-61-602 Quinlan CTR Supervision	\$ -	\$ -	\$ -	\$ 4,314
100-61-603 BBF Picnic Area	\$ -	\$ -	\$ -	\$ 1,612
100-61-605 Cultural Events	\$ -	\$ -	\$ -	\$ 513
100-62-608 Youth and Teen MV Supervision	\$ -	\$ -	\$ -	\$ 564
100-62-609 Youth Program	\$ -	\$ -	\$ -	\$ 636
100-62-610 Teen Program	\$ -	\$ -	\$ -	\$ 87
100-62-611 Teen Center	\$ -	\$ -	\$ -	\$ 354
100-62-612 Nature Program	\$ -	\$ -	\$ -	\$ 1,459
100-63-615 Sports Physical Supervision	\$ -	\$ -	\$ -	\$ 504
100-63-618 Creekside Park Youth Sport	\$ -	\$ -	\$ -	\$ 6
100-63-637 Monta Vista Recreation Center	\$ -	\$ -	\$ -	\$ 7
100-64-622 Senior Adult Supervision	\$ -	\$ -	\$ -	\$ 3,911
100-64-623 Senior Center Case Manager	\$ -	\$ -	\$ -	\$ 1,382
100-64-624 Senior Adult Recreation	\$ -	\$ -	\$ -	\$ 2,259
100-64-630 Blue Pheasant Restaurant	\$ -	\$ -	\$ -	\$ 19
100-65-632 Community Outreach	\$ -	\$ -	\$ -	\$ 631
100-65-633 Disaster Preparedness	\$ -	\$ -	\$ -	\$ 95
100-65-636 Library Extra Hours	\$ -	\$ -	\$ -	\$ 488
100-70-700 Planning & Community Development - Administration	\$ -	\$ -	\$ -	\$ 913
100-71-701 Current Planning	\$ 69,791	\$ -	\$ -	\$ 78,918
100-71-702 Mid Long Term Planning	\$ 69,791	\$ -	\$ -	\$ 74,061
100-71-704 Annexations	\$ -	\$ -	\$ -	\$ 164
100-71-705 Economic Development	\$ -	\$ -	\$ -	\$ 290
100-72-712 Human Services Grants	\$ -	\$ -	\$ -	\$ 48
100-73-713 General Building	\$ 17,448	\$ -	\$ -	\$ 19,832
100-73-714 Construction Plan Check	\$ 17,448	\$ -	\$ -	\$ 24,866
100-73-715 Building Code Enforcement	\$ -	\$ -	\$ -	\$ 5,809
100-73-718 Muni - Bldg Code Enforcement	\$ -	\$ -	\$ -	\$ 2,126

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

ALLOCATION SUMMARY

100-12-120 City Manager

	Community Development Department	Public Works	City Council	Total
100-82-804 Development Services	\$ -	\$ -	\$ -	\$ 4,195
100-82-805 Inspection Service	\$ -	\$ -	\$ -	\$ 652
100-83-807 Service Center Administration	\$ -	\$ -	\$ -	\$ 2,845
100-85-818 Storm Drain Maintenance	\$ -	\$ -	\$ -	\$ 839
100-85-848 Street Lighting	\$ -	\$ -	\$ -	\$ 806
100-85-850 Environmental Materials	\$ -	\$ -	\$ -	\$ 396
100-86-824 Over Passes and Medians	\$ -	\$ -	\$ -	\$ 11,064
100-86-825 Street Tree Maintenance	\$ -	\$ -	\$ -	\$ 1,428
100-86-826 Elmwood Program	\$ -	\$ -	\$ -	\$ 2,205
100-88-844 Traffic Engineering	\$ -	\$ -	\$ -	\$ 1,991
100-88-845 Traffic Signal Maintenance	\$ -	\$ -	\$ -	\$ 2,272
100-90-001 No Department	\$ -	\$ -	\$ -	\$ 11,165
100-90-502 EE Housing Loan	\$ -	\$ -	\$ -	\$ 2,668
210-90-978 Minor Storm Drain Improvements	\$ -	\$ -	\$ -	\$ 89
230-81-802 Non-Point Source	\$ -	\$ -	\$ -	\$ 2,166
260-72-707 CDBG General Admin	\$ -	\$ -	\$ -	\$ 379
260-72-710 Public Service Grants	\$ -	\$ -	\$ -	\$ 55
265-72-711 BMR Housing	\$ -	\$ -	\$ -	\$ 764
270-85-820 Sidewalk Curb & Gutter	\$ -	\$ -	\$ -	\$ 1,701
270-85-821 Street Pavement Maintenance	\$ -	\$ -	\$ -	\$ 10,000
270-85-822 Street Sign Marking	\$ -	\$ -	\$ -	\$ 3,360
270-90-958 Orange & byrne Sidewalk Imprpv	\$ -	\$ -	\$ -	\$ 596
270-90-961 St. Median Irrg Plant Repl	\$ -	\$ -	\$ -	\$ 262
270-90-962 Bicycle Ped Facility Impr	\$ -	\$ -	\$ -	\$ 834
270-90-976 Ph 2 McClellan Sidewalk Improv	\$ -	\$ -	\$ -	\$ 1,114
270-90-977 SCB Perimeter Turn Ext	\$ -	\$ -	\$ -	\$ 125
280-90-009 Lawrence Mitty Park	\$ -	\$ -	\$ -	\$ 9,854
365-90-500 Facility Lease	\$ -	\$ -	\$ -	\$ 3,774
420-90-904 Spt Ctr Resurf Tennis Cts	\$ -	\$ -	\$ -	\$ 1,191
420-90-944 Senior Ctr / Mary Landsca	\$ -	\$ -	\$ -	\$ 126
420-99-002 BBF Splash Pad	\$ -	\$ -	\$ -	\$ 83
420-99-020 MR West Simms House Removal	\$ -	\$ -	\$ -	\$ 262

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

ALLOCATION SUMMARY

100-12-120 City Manager

	Community Development Department	Public Works	City Council	Total
420-99-022 QC Cupertino Room Lighting	\$ -	\$ -	\$ -	\$ 129
420-99-023 QCC Fire Alarm Control Panel Upgrade	\$ -	\$ -	\$ -	\$ 161
420-99-025 Service Center Parking Lot Mods	\$ -	\$ -	\$ -	\$ 210
420-99-026 Bicycle Transportation Plan Update	\$ -	\$ -	\$ -	\$ 60
420-99-027 Pasadena Ave Pub Imp Granada	\$ -	\$ -	\$ -	\$ 985
420-99-885 Golf Irrigation Upgrades	\$ -	\$ -	\$ -	\$ 587
429-90-001 Non-Departmental	\$ -	\$ -	\$ -	\$ 6,779
520-81-801 Resource Recovery	\$ -	\$ -	\$ -	\$ 5,734
560-63-616 BBF Golf Course	\$ -	\$ -	\$ -	\$ 1,615
570-63-621 Sports Center Operation	\$ -	\$ -	\$ -	\$ 4,367
570-87-836 Bldg Maint Sports Center	\$ -	\$ -	\$ -	\$ 979
580-62-613 Youth Teen Recreation	\$ -	\$ -	\$ -	\$ 3,829
580-63-620 Sports Physical Recreation	\$ -	\$ -	\$ -	\$ 2,629
580-90-945 Wilson Bldg Landscape Improvement	\$ -	\$ -	\$ -	\$ 167
580-99-019 Blacksmith Forget Restoration Des	\$ -	\$ -	\$ -	\$ 71
610-34-310 Information Technology	\$ -	\$ -	\$ -	\$ 5,417
610-35-986 GIS	\$ -	\$ -	\$ -	\$ 1,072
610-90-989 Network Upgrade	\$ -	\$ -	\$ -	\$ 467
615-31-305 Government Channel	\$ -	\$ -	\$ -	\$ 3,506
615-32-308 City Website	\$ -	\$ -	\$ -	\$ 971
620-44-418 Workers Compensation Insurance	\$ -	\$ -	\$ -	\$ 987
630-85-849 Equipment Maintenance	\$ -	\$ -	\$ -	\$ 3,301
630-90-985 Fixed Assets Acquisition	\$ -	\$ -	\$ -	\$ 1,008
641-44-419 Long Term Disability	\$ -	\$ -	\$ -	\$ 101
641-44-420 Compensated Absence	\$ -	\$ -	\$ -	\$ 524
642-44-414 HR Retiree Benefits	\$ -	\$ -	\$ -	\$ 1,192
-- Other	\$ -	\$ -	\$ 64,571	\$ 64,571
Total	\$ 174,477	\$ 198,385	\$ 220,104	\$ 1,126,549

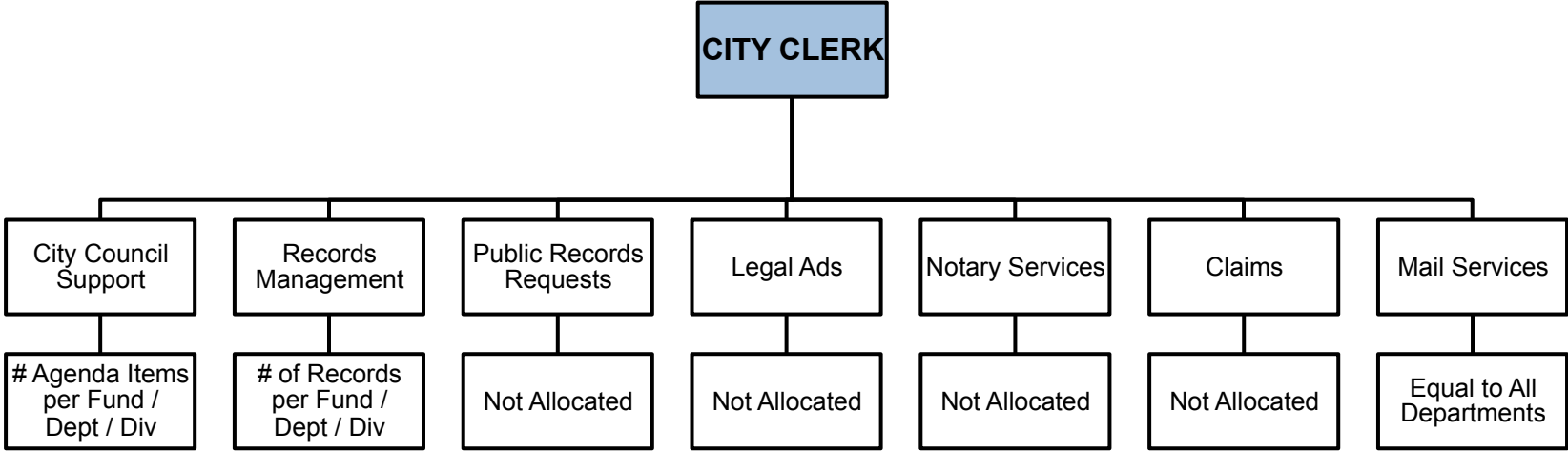
(3) City Clerk

The City Clerk's office primarily serves to perform all administrative duties for the City Council, including developing the agenda and actions; publishing legal notices; posting notices of all commission vacancies; and codifying the City's Municipal Code. Additionally the City Clerk's office also manages all records for the City Departments and processing all Public Records Requests. City Clerk costs are allocated to Receiving Departments, as follows:

- **City Council Support** – includes the support provided by the Department in preparing and developing agenda packets for City Council. The costs associated with this function are based on the number of agenda items per Fund / Department / Division.
- **Records Management** – represents the costs associated with storing, retaining, and destroying City records for all Departments. The costs associated with this function are allocated based on the number of records per Fund / Department / Division.
- **Public Records Request** – includes support provided to Citizens associated with processing any public records requests and these costs have not been allocated per OMB guidelines.
- **Legal Ads** – includes the support provided by the Department in developing and publishing all legal ads for the city and per OMB guidelines these costs have not been allocated.
- **Notary Services** – represents costs associated with serving as a Notary for City Departments and citizens and per OMB guidelines these costs have not been allocated.
- **Claims** – represents staff time associated with processing all claims for the City and per OMB guidelines have not been allocated.

- **Mail Services** – represents the cost associated with processing all incoming and outgoing mail for City Departments. These costs have been allocated equally to all Funds / Departments / Divisions.

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 the measures used to allocate costs citywide:



(3.1) City Clerk Detail Reports

The following pages 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

100-13-130/132 City Clerk

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 647,952		\$ 647,952
Total Deductions	\$ -		\$ -
Incoming Costs			
100-10-100 City Council	\$ 5,160	\$ 6,352	\$ 11,512
100-12-120 City Manager	\$ 2,101	\$ 887	\$ 2,988
100-13-130/132 City Clerk		\$ 9,041	\$ 9,041
100-15-141 City Attorney		\$ 95,237	\$ 95,237
100-41-405 Accounting		\$ 17,157	\$ 17,157
100-44-412/417 Human Resources		\$ 24,616	\$ 24,616
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)		\$ 341	\$ 341
100-84- Grounds Maintenance		\$ 2,285	\$ 2,285
100-87- Facilities (Building) Maintenance		\$ 25,876	\$ 25,876
Total Incoming Costs	\$ 7,261	\$ 181,791	\$ 189,052
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 655,213	\$ 181,791	\$ 837,004

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

DEPARTMENTAL EXPENSE DETAIL

100-13-130/132 City Clerk

Expense Type	\$	General Admin	City Council Support	Records Management	Public Records Request	Legal Ads	Notary Services	Claims	Mail Services
Salaries	\$ 308,227	\$ 44,149	\$ 58,974	\$ 49,285	\$ 45,967	\$ 43,547	\$ 28,557	\$ 15,287	\$ 22,462
Benefits	\$ 125,155	\$ 17,927	\$ 23,946	\$ 20,012	\$ 18,665	\$ 17,682	\$ 11,596	\$ 6,207	\$ 9,121
Subtotal Personnel Cost	\$ 433,382	\$ 62,075	\$ 82,920	\$ 69,297	\$ 64,632	\$ 61,229	\$ 40,152	\$ 21,494	\$ 31,583
Operating Services & Supplies									
Materials	\$ 53,456	\$ 7,657	\$ 10,228	\$ 8,548	\$ 7,972	\$ 7,552	\$ 4,953	\$ 2,651	\$ 3,896
Contract Services	\$ 52,650	\$ 7,541	\$ 10,074	\$ 8,419	\$ 7,852	\$ 7,438	\$ 4,878	\$ 2,611	\$ 3,837
Contingency	\$ 10,610	\$ 1,520	\$ 2,030	\$ 1,697	\$ 1,582	\$ 1,499	\$ 983	\$ 526	\$ 773
Cost Allocation	\$ 97,854	\$ 14,016	\$ 18,723	\$ 15,647	\$ 14,593	\$ 13,825	\$ 9,066	\$ 4,853	\$ 7,131
Subtotal Operating Cost	\$ 214,570	\$ 30,734	\$ 41,054	\$ 34,309	\$ 31,999	\$ 30,315	\$ 19,880	\$ 10,642	\$ 15,637
DEPARTMENTAL EXPENDITURES	\$ 647,952	\$ 92,809	\$ 123,974	\$ 103,606	\$ 96,631	\$ 91,544	\$ 60,032	\$ 32,135	\$ 47,220
Disallowed Costs									
	\$ -								
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 647,952	\$ 92,809	\$ 123,974	\$ 103,606	\$ 96,631	\$ 91,544	\$ 60,032	\$ 32,135	\$ 47,220
First Allocation						\$ 91,544	\$ 60,032	\$ 32,135	\$ 47,220
Incoming - All Others	\$ 7,261	\$ 1,040	\$ 1,389	\$ 1,161	\$ 1,083	\$ 1,026	\$ 673	\$ 360	\$ 529
Reallocate Admin Costs	\$ 0	\$ (93,849)	\$ 20,958	\$ 17,515	\$ 16,336	\$ 15,476	\$ 10,149	\$ 5,433	\$ 7,983
Unallocated Costs	\$ (330,877)		\$ -	\$ -	\$ (114,050)	\$ (108,045)	\$ (70,854)	\$ (37,928)	\$ -
Subtotal of First Allocation	\$ 324,336		\$ 146,322	\$ 122,282	\$ -	\$ -	\$ -	\$ -	\$ 55,732
Second Allocation						\$ -	\$ -	\$ -	\$ -
Incoming - All Others	\$ 181,791	\$ 26,039	\$ 34,782	\$ 29,068	\$ 27,111	\$ 25,684	\$ 16,843	\$ 9,016	\$ 13,248
Reallocate Admin Costs	\$ (0)	\$ (26,039)	\$ 5,815	\$ 4,860	\$ 4,532	\$ 4,294	\$ 2,816	\$ 1,507	\$ 2,215
Unallocated Costs	\$ (91,803)		\$ -	\$ -	\$ (31,643)	\$ (29,978)	\$ (19,659)	\$ (10,523)	\$ -
Subtotal of Second Allocation	\$ 89,988		\$ 40,597	\$ 33,928	\$ -	\$ -	\$ -	\$ -	\$ 15,463
TOTAL ALLOCATED	\$ 414,324		\$ 186,919	\$ 156,210	\$ -	\$ -	\$ -	\$ -	\$ 71,195

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-13-130/132 City Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
City Council Support							
100-10-100 City Council	17.00	6.513%	\$ 9,531		\$ 9,531		\$ 9,531
100-12-120 City Manager	37.00	14.176%	\$ 20,743		\$ 20,743		\$ 20,743
100-13-130/132 City Clerk	10.00	3.831%	\$ 5,606		\$ 5,606		\$ 5,606
100-15-141 City Attorney	48.00	18.391%	\$ 26,910		\$ 26,910	\$ 9,892	\$ 36,802
100-60-601 Recreation & Community Services - Admin	16.00	6.130%	\$ 8,970		\$ 8,970	\$ 3,297	\$ 12,267
100-80-800 Public Works Administration	73.00	27.969%	\$ 40,925		\$ 40,925	\$ 15,044	\$ 55,969
100-71-701 Current Planning	60.00	22.989%	\$ 33,637		\$ 33,637	\$ 12,365	\$ 46,002
Total	261.00	100.000%	\$ 146,322	\$ -	\$ 146,322	\$ 40,597	\$ 186,919
Allocation Basis:	# of Agenda Items / Dept						
Source of Allocation:	FY 14-15 Agenda Report						

CITY OF CUPERTINO, CA
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100-13-130/132 City Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Records Management							
100-12-120 City Manager	17.00	2.322%	\$ 2,840		\$ 2,840		\$ 2,840
100-13-130/132 City Clerk	3.00	0.410%	\$ 501		\$ 501		\$ 501
100-15-141 City Attorney	1.00	0.137%	\$ 167		\$ 167	\$ 48	\$ 215
100-30-300 Public Affairs	17.00	2.322%	\$ 2,840		\$ 2,840	\$ 810	\$ 3,650
100-40-400 Administrative Services - Admin	5.00	0.683%	\$ 835		\$ 835	\$ 238	\$ 1,074
100-60-601 Recreation & Community Services - Admin	281.00	38.388%	\$ 46,942		\$ 46,942	\$ 13,390	\$ 60,332
100-80-800 Public Works Administration	313.00	42.760%	\$ 52,287		\$ 52,287	\$ 14,915	\$ 67,202
100-70-700 Planning & Community Development - Administration	93.00	12.705%	\$ 15,536		\$ 15,536	\$ 4,432	\$ 19,967
610-34-310 Information Technology	2.00	0.273%	\$ 334		\$ 334	\$ 95	\$ 429
Total	732.00	100.000%	\$ 122,282	\$ -	\$ 122,282	\$ 33,928	\$ 156,210

Allocation Basis:

of Records / Dept

Source of Allocation:

FY 14-15 Records Count

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-13-130/132 City Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Mail Services							
100-10-100 City Council	1.000	5.263%	\$ 2,933		\$ 2,933		\$ 2,933
100-12-120 City Manager	1.000	5.263%	\$ 2,933		\$ 2,933		\$ 2,933
100-13-130/132 City Clerk	1.000	5.263%	\$ 2,933		\$ 2,933		\$ 2,933
100-15-141 City Attorney	1.000	5.263%	\$ 2,933		\$ 2,933	\$ 966	\$ 3,900
100-30-300 Public Affairs	1.000	5.263%	\$ 2,933		\$ 2,933	\$ 966	\$ 3,900
100-40-400 Administrative Services - Admin	1.000	5.263%	\$ 2,933		\$ 2,933	\$ 966	\$ 3,900
100-60-601 Recreation & Community Services - Admin	1.000	5.263%	\$ 2,933		\$ 2,933	\$ 966	\$ 3,900
100-80-800 Public Works Administration	1.000	5.263%	\$ 2,933		\$ 2,933	\$ 966	\$ 3,900
100-20-202 Code Enforcement	1.000	5.263%	\$ 2,933		\$ 2,933	\$ 966	\$ 3,900
100-70-700 Planning & Community Development - Administration	0.125	0.658%	\$ 367		\$ 367	\$ 121	\$ 487
100-71-701 Current Planning	0.125	0.658%	\$ 367		\$ 367	\$ 121	\$ 487
100-71-702 Mid Long Term Planning	0.125	0.658%	\$ 367		\$ 367	\$ 121	\$ 487
100-72-712 Human Services Grants	0.125	0.658%	\$ 367		\$ 367	\$ 121	\$ 487
100-73-713 General Building	0.125	0.658%	\$ 367		\$ 367	\$ 121	\$ 487
100-73-714 Construction Plan Check	0.125	0.658%	\$ 367		\$ 367	\$ 121	\$ 487
100-73-715 Building Code Enforcement	0.125	0.658%	\$ 367		\$ 367	\$ 121	\$ 487
100-73-718 Muni - Bldg Code Enforcement	0.125	0.658%	\$ 367		\$ 367	\$ 121	\$ 487
210-90-978 Minor Storm Drain Improvements	1.000	5.263%	\$ 2,933		\$ 2,933	\$ 966	\$ 3,900
215-90-982 Bubb Rd Elm Ct Std Improv	1.000	5.263%	\$ 2,933		\$ 2,933	\$ 966	\$ 3,900
250-71-703 RDA / Housing	1.000	5.263%	\$ 2,933		\$ 2,933	\$ 966	\$ 3,900
260-72-707 CDBG General Admin	1.000	5.263%	\$ 2,933		\$ 2,933	\$ 966	\$ 3,900
270-85-820 Sidewalk Curb & Gutter	1.000	5.263%	\$ 2,933		\$ 2,933	\$ 966	\$ 3,900
520-81-801 Resource Recovery	1.000	5.263%	\$ 2,933		\$ 2,933	\$ 966	\$ 3,900
560-63-616 BBF Golf Course	1.000	5.263%	\$ 2,933		\$ 2,933	\$ 966	\$ 3,900
570-63-621 Sports Center Operation	1.000	5.263%	\$ 2,933		\$ 2,933	\$ 966	\$ 3,900
580-62-613 Youth Teen Recreation	1.000	5.263%	\$ 2,933		\$ 2,933	\$ 966	\$ 3,900
Total	19.00	100.000%	\$ 55,732	\$ -	\$ 55,732	\$ 15,463	\$ 71,195

Allocation Basis:

Equal to All Departments

ALLOCATION SUMMARY

100-13-130/132 City Clerk

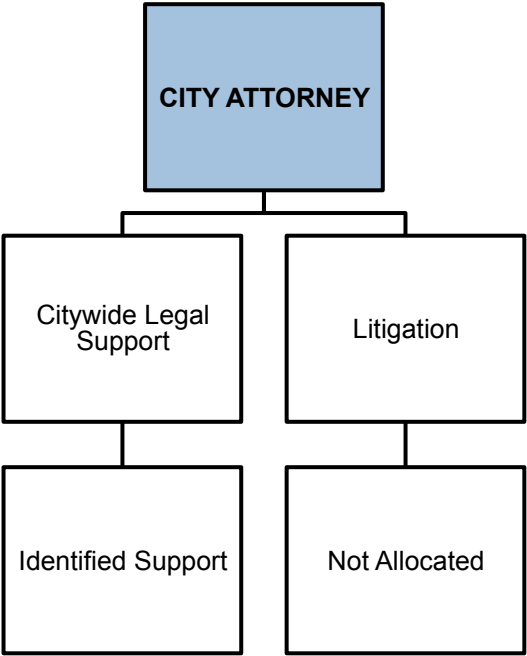
	City Council Support	Records Management	Mail Services	Total
100-10-100 City Council	\$ 9,531	\$ -	\$ 2,933	\$ 12,464
100-12-120 City Manager	\$ 20,743	\$ 2,840	\$ 2,933	\$ 26,516
100-13-130/132 City Clerk	\$ 5,606	\$ 501	\$ 2,933	\$ 9,041
100-15-141 City Attorney	\$ 36,802	\$ 215	\$ 3,900	\$ 40,916
100-30-300 Public Affairs	\$ -	\$ 3,650	\$ 3,900	\$ 7,550
100-40-400 Administrative Services - Admin	\$ -	\$ 1,074	\$ 3,900	\$ 4,973
100-60-601 Recreation & Community Services - Admin	\$ 12,267	\$ 60,332	\$ 3,900	\$ 76,499
100-80-800 Public Works Administration	\$ 55,969	\$ 67,202	\$ 3,900	\$ 127,071
100-20-202 Code Enforcement	\$ -	\$ -	\$ 3,900	\$ 3,900
100-70-700 Planning & Community Development - Administration	\$ -	\$ 19,967	\$ 487	\$ 20,455
100-71-701 Current Planning	\$ 46,002	\$ -	\$ 487	\$ 46,489
100-71-702 Mid Long Term Planning	\$ -	\$ -	\$ 487	\$ 487
100-72-712 Human Services Grants	\$ -	\$ -	\$ 487	\$ 487
100-73-713 General Building	\$ -	\$ -	\$ 487	\$ 487
100-73-714 Construction Plan Check	\$ -	\$ -	\$ 487	\$ 487
100-73-715 Building Code Enforcement	\$ -	\$ -	\$ 487	\$ 487
100-73-718 Muni - Bldg Code Enforcement	\$ -	\$ -	\$ 487	\$ 487
210-90-978 Minor Storm Drain Improvements	\$ -	\$ -	\$ 3,900	\$ 3,900
215-90-982 Bubb Rd Elm Ct Std Improv	\$ -	\$ -	\$ 3,900	\$ 3,900
250-71-703 RDA / Housing	\$ -	\$ -	\$ 3,900	\$ 3,900
260-72-707 CDBG General Admin	\$ -	\$ -	\$ 3,900	\$ 3,900
270-85-820 Sidewalk Curb & Gutter	\$ -	\$ -	\$ 3,900	\$ 3,900
520-81-801 Resource Recovery	\$ -	\$ -	\$ 3,900	\$ 3,900
560-63-616 BBF Golf Course	\$ -	\$ -	\$ 3,900	\$ 3,900
570-63-621 Sports Center Operation	\$ -	\$ -	\$ 3,900	\$ 3,900
580-62-613 Youth Teen Recreation	\$ -	\$ -	\$ 3,900	\$ 3,900
610-34-310 Information Technology	\$ -	\$ 429	\$ -	\$ 429
Total	\$ 186,919	\$ 156,210	\$ 71,195	\$ 414,324

(4) City Attorney

The City Attorney serves as the legal counsel for the City Council, City Commissions, City Manager, and all other City Departments. These legal services include providing legal advice, research and analysis, preparing and reviewing legislation including ordinances and resolutions. The City Attorney also represents the City its departments and City staff in any litigation, code enforcement, claims or administrative actions involving City Businesses. City Attorney costs are allocated to Receiving Departments, as follows:

- **Citywide Legal Support** – distributes costs associated with any legal support provided to City Departments. These costs are allocated based upon the support identified by City Attorney staff.
- **Litigation** – relates to costs associated with one-time legal or city litigation costs and per OMB guidelines 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 the measures used to allocate costs citywide:



(4.1) City Attorney Detail Reports

The following pages 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

100-15-141 City Attorney

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 1,911,840		\$ 1,911,840
Total Deductions	\$ -		\$ -
Incoming Costs			
100-10-100 City Council	\$ 6,935	\$ 8,540	\$ 15,474
100-12-120 City Manager	\$ 2,978	\$ 1,255	\$ 4,233
100-13-130/132 City Clerk	\$ 30,010	\$ 10,906	\$ 40,916
100-41-405 Accounting		\$ 13,722	\$ 13,722
100-44-412/417 Human Resources		\$ 22,002	\$ 22,002
100-84- Grounds Maintenance		\$ 1,994	\$ 1,994
100-87- Facilities (Building) Maintenance		\$ 22,462	\$ 22,462
Total Incoming Costs	\$ 39,923	\$ 80,881	\$ 120,804
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 1,951,763	\$ 80,881	\$ 2,032,644

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DEPARTMENTAL EXPENSE DETAIL

100-15-141 City Attorney

Expense Type	\$	General Admin	Citywide Legal Support	Litigation
Personnel				
Salaries	\$ 560,643	\$ -	\$ 560,643	\$ -
Benefits	\$ 196,260	\$ -	\$ 196,260	\$ -
Subtotal Personnel Cost	\$ 756,903	\$ -	\$ 756,903	\$ -
Operating Services & Supplies				
Materials	\$ 59,546	\$ -	\$ 59,546	\$ -
Contract Services	\$ 949,417	\$ -	\$ 370,273	\$ 579,144
Contingency	\$ 79,404	\$ -	\$ 79,404	\$ -
Cost Allocation	\$ 66,570	\$ -	\$ 66,570	\$ -
Subtotal Operating Cost	\$ 1,154,937	\$ -	\$ 575,793	\$ 579,144
DEPARTMENTAL EXPENDITURES	\$ 1,911,840	\$ -	\$ 1,332,696	\$ 579,144
Disallowed Costs				
	\$ -			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -
Cost Adjustments				
	\$ -		\$ -	
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 1,911,840	\$ -	\$ 1,332,696	\$ 579,144
First Allocation				
Incoming - All Others	\$ 39,923	\$ -	\$ 27,829	\$ 12,094
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (591,238)		\$ -	\$ (591,238)
Subtotal of First Allocation	\$ 1,360,525		\$ 1,360,525	\$ -
Second Allocation				
Incoming - All Others	\$ 80,881	\$ -	\$ 56,380	\$ 24,501
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (24,501)		\$ -	\$ (24,501)
Subtotal of Second Allocation	\$ 56,380		\$ 56,380	\$ -
TOTAL ALLOCATED	\$ 1,416,905		\$ 1,416,905	\$ -

CITY OF CUPERTINO, CA
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100-15-141 City Attorney

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Citywide Legal Support							
100-10-100 City Council	20.00%	20.000%	\$ 272,105		\$ 272,105		\$ 272,105
100-12-120 City Manager	15.00%	15.000%	\$ 204,079		\$ 204,079		\$ 204,079
100-13-130/132 City Clerk	7.00%	7.000%	\$ 95,237		\$ 95,237		\$ 95,237
100-30-300 Public Affairs	2.00%	2.000%	\$ 27,210		\$ 27,210	\$ 1,944	\$ 29,155
100-40-400 Administrative Services - Admin	5.00%	5.000%	\$ 68,026		\$ 68,026	\$ 4,860	\$ 72,887
100-41-405 Accounting	3.00%	3.000%	\$ 40,816		\$ 40,816	\$ 2,916	\$ 43,732
100-44-412/417 Human Resources	10.00%	10.000%	\$ 136,052		\$ 136,052	\$ 9,721	\$ 145,773
100-60-601 Recreation & Community Services - Admin	5.00%	5.000%	\$ 68,026		\$ 68,026	\$ 4,860	\$ 72,887
100-80-800 Public Works Administration	10.00%	10.000%	\$ 136,052		\$ 136,052	\$ 9,721	\$ 145,773
100-12-122 Environmental Affairs	2.00%	2.000%	\$ 27,210		\$ 27,210	\$ 1,944	\$ 29,155
100-12-125 Economic Development	2.00%	2.000%	\$ 27,210		\$ 27,210	\$ 1,944	\$ 29,155
100-20-202 Code Enforcement	2.00%	2.000%	\$ 27,210		\$ 27,210	\$ 1,944	\$ 29,155
100-71-701 Current Planning	14.00%	14.000%	\$ 190,473		\$ 190,473	\$ 13,609	\$ 204,082
100-73-713 General Building	3.00%	3.000%	\$ 40,816		\$ 40,816	\$ 2,916	\$ 43,732
Total	1.00	100.000%	\$ 1,360,525	\$ -	\$ 1,360,525	\$ 56,380	\$ 1,416,905

Allocation Basis:

Identified Support

Source of Allocation:

City Attorney's Office

ALLOCATION SUMMARY

100-15-141 City Attorney

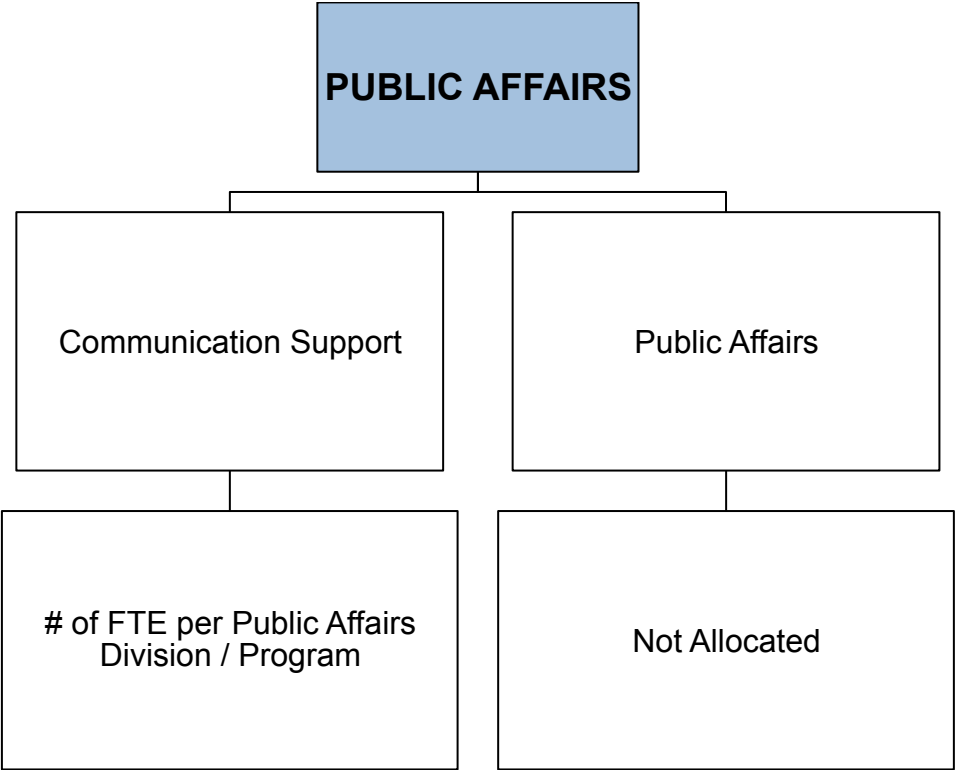
	Citywide Legal	Total
100-10-100 City Council	\$ 272,105	\$ 272,105
100-12-120 City Manager	\$ 204,079	\$ 204,079
100-13-130/132 City Clerk	\$ 95,237	\$ 95,237
100-30-300 Public Affairs	\$ 29,155	\$ 29,155
100-40-400 Administrative Services - Admin	\$ 72,887	\$ 72,887
100-41-405 Accounting	\$ 43,732	\$ 43,732
100-44-412/417 Human Resources	\$ 145,773	\$ 145,773
100-60-601 Recreation & Community Services - Admin	\$ 72,887	\$ 72,887
100-80-800 Public Works Administration	\$ 145,773	\$ 145,773
100-12-122 Environmental Affairs	\$ 29,155	\$ 29,155
100-12-125 Economic Development	\$ 29,155	\$ 29,155
100-20-202 Code Enforcement	\$ 29,155	\$ 29,155
100-71-701 Current Planning	\$ 204,082	\$ 204,082
100-73-713 General Building	\$ 43,732	\$ 43,732
Total	\$ 1,416,905	\$ 1,416,905

(5) Public Affairs

The Public Affairs Administration Program oversees all internal and external communications for the City of Cupertino. The Public Affairs Director manages the day-to-day technology and communication services for the City, including overseeing the City Channel, updating the website, and providing network and application support services. Public Affairs costs are allocated to Receiving Departments, as follows:

- **Communications Support** – represents the support associated with overseeing the different Communications divisions – Website, IT, GIS, etc.. The costs associated with this function are allocated based on the number of full-time employees per Public Affairs Division and Program.
- **Public Information** – relates to development and issuance of all city press releases and information to the public. This function is not allocated per OMB guidelines.

The chart on the following page illustrates the functions and measures used to allocate Public Affairs 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:



(5.1) Public Affairs Detail Reports

The following pages 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

100-30-300 Public Affairs

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 294,142		\$ 294,142
Total Deductions	\$ -		\$ -
Incoming Costs			
100-10-100 City Council	\$ 1,761	\$ 2,168	\$ 3,928
100-12-120 City Manager	\$ 728	\$ 307	\$ 1,035
100-13-130/132 City Clerk	\$ 5,773	\$ 1,777	\$ 7,550
100-15-141 City Attorney	\$ 27,210	\$ 1,944	\$ 29,155
100-30-300 Public Affairs		\$ 15,520	\$ 15,520
100-41-405 Accounting		\$ 14,333	\$ 14,333
100-44-412/417 Human Resources		\$ 16,445	\$ 16,445
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)		\$ 13,377	\$ 13,377
100-84- Grounds Maintenance		\$ 1,449	\$ 1,449
100-87- Facilities (Building) Maintenance		\$ 20,753	\$ 20,753
Total Incoming Costs	\$ 35,472	\$ 88,073	\$ 123,545
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 329,614	\$ 88,073	\$ 417,687

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DEPARTMENTAL EXPENSE DETAIL

100-30-300 Public Affairs

Expense Type	\$	General Admin	Communication Support	Public Information
Personnel				
Salaries	\$ 118,353	\$ -	\$ 59,177	\$ 59,177
Benefits	\$ 38,190	\$ -	\$ 19,095	\$ 19,095
Subtotal Personnel Cost	\$ 156,543	\$ -	\$ 78,272	\$ 78,272
Operating Services & Supplies				
Materials	\$ 49,194	\$ -	\$ 24,597	\$ 24,597
Contract Services	\$ 58,704	\$ -	\$ 29,352	\$ 29,352
Contingency	\$ 10,790	\$ -	\$ 5,395	\$ 5,395
Cost Allocation	\$ 18,911	\$ -	\$ 9,456	\$ 9,456
Subtotal Operating Cost	\$ 137,599	\$ -	\$ 68,800	\$ 68,800
DEPARTMENTAL EXPENDITURES	\$ 294,142	\$ -	\$ 147,071	\$ 147,071
Disallowed Costs				
	\$ -			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -
Cost Adjustments				
	\$ -		\$ -	
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 294,142	\$ -	\$ 147,071	\$ 147,071
First Allocation				
Incoming - All Others	\$ 35,472	\$ -	\$ 17,736	\$ 17,736
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (164,807)		\$ -	\$ (164,807)
Subtotal of First Allocation	\$ 164,807		\$ 164,807	\$ -
Second Allocation				
Incoming - All Others	\$ 88,073	\$ -	\$ 44,036	\$ 44,036
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (44,036)		\$ -	\$ (44,036)
Subtotal of Second Allocation	\$ 44,036		\$ 44,036	\$ -
TOTAL ALLOCATED	\$ 208,843		\$ 208,843	\$ -

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100-30-300 Public Affairs

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Communication Support							
100-30-300 Public Affairs	1.05	9.417%	\$ 15,520		\$ 15,520		\$ 15,520
100-30-304 Cupertino Scene	0.10	0.897%	\$ 1,478		\$ 1,478	\$ 436	\$ 1,914
610-34-310 Information Technology	4.90	43.946%	\$ 72,426		\$ 72,426	\$ 21,364	\$ 93,791
610-35-986 GIS	1.00	8.969%	\$ 14,781		\$ 14,781	\$ 4,360	\$ 19,141
615-31-305 Government Channel	3.15	28.251%	\$ 46,560		\$ 46,560	\$ 13,734	\$ 60,294
615-32-308 City Website	0.95	8.520%	\$ 14,042		\$ 14,042	\$ 4,142	\$ 18,184
Total	11.15	100.000%	\$ 164,807	\$ -	\$ 164,807	\$ 44,036	\$ 208,843

Allocation Basis: FTE per Public Affairs Division

Source of Allocation: FY 14-15 Personnel

ALLOCATION SUMMARY

100-30-300 Public Affairs

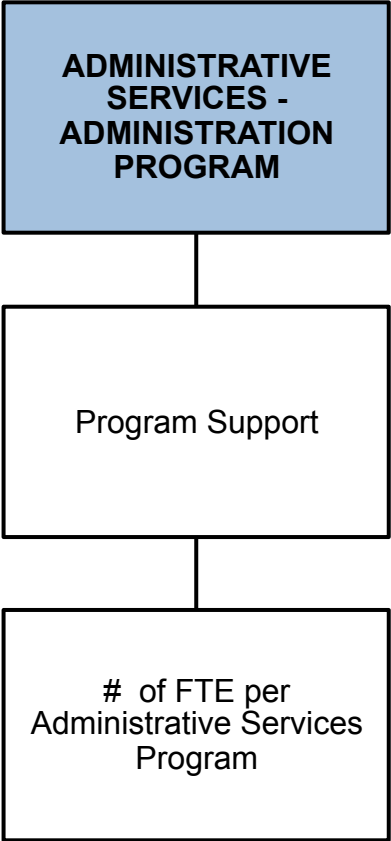
	Communication Support	Total
100-30-300 Public Affairs	\$ 15,520	\$ 15,520
100-30-304 Cupertino Scene	\$ 1,914	\$ 1,914
610-34-310 Information Technology	\$ 93,791	\$ 93,791
610-35-986 GIS	\$ 19,141	\$ 19,141
615-31-305 Government Channel	\$ 60,294	\$ 60,294
615-32-308 City Website	\$ 18,184	\$ 18,184
Total	\$ 208,843	\$ 208,843

(6) Administrative Services – Administration Program

The Administration Program in Administrative Services oversees the Human Resources / Risk Management, Information Technology, Finance and Treasury Division. Administrative Services staff also provides support to the Fiscal Strategic and Audit Committees. Administrative Services – Administration Program costs are allocated to Receiving Departments, as follows:

- **Program Support** – represents the level of support provided to Finance and Human Resources Programs. These costs are allocated based number of full-time employees per Administrative Services Programs.

The chart on the following page illustrates the functions and measures used to allocate Administrative Services – Administration Program 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:



(6.1) Administrative Services – Administration Program Detail Reports

The following pages 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

100-40-400 Administrative Services - Admin

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 461,327		\$ 461,327
Total Deductions	\$ -		\$ -
Incoming Costs			
100-10-100 City Council	\$ 3,767	\$ 4,637	\$ 8,405
100-12-120 City Manager	\$ 1,532	\$ 647	\$ 2,179
100-13-130/132 City Clerk	\$ 3,769	\$ 1,205	\$ 4,973
100-15-141 City Attorney	\$ 68,026	\$ 4,860	\$ 72,887
100-40-400 Administrative Services - Admin		\$ 111,244	\$ 111,244
100-41-405 Accounting		\$ 11,524	\$ 11,524
100-44-412/417 Human Resources		\$ 28,318	\$ 28,318
100-84- Grounds Maintenance		\$ 1,662	\$ 1,662
100-87- Facilities (Building) Maintenance		\$ 18,718	\$ 18,718
Total Incoming Costs	\$ 77,094	\$ 182,816	\$ 259,910
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 538,421	\$ 182,816	\$ 721,237

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DEPARTMENTAL EXPENSE DETAIL

100-40-400 Administrative Services - Admin

Expense Type	\$	General Admin	Program Support
Personnel			
Salaries	\$ 278,064	\$ -	\$ 278,064
Benefits	\$ 115,064	\$ -	\$ 115,064
Subtotal Personnel Cost	\$ 393,128	\$ -	\$ 393,128
Operating Services & Supplies			
Materials	\$ 28,461	\$ -	\$ 28,461
Contract Services	\$ 1,550	\$ -	\$ 1,550
Contingency	\$ 3,001	\$ -	\$ 3,001
Cost Allocation	\$ 35,187	\$ -	\$ 35,187
Subtotal Operating Cost	\$ 68,199	\$ -	\$ 68,199
DEPARTMENTAL EXPENDITURES	\$ 461,327	\$ -	\$ 461,327
Disallowed Costs			
	\$ -		
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
	\$ -	\$ -	\$ -
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 461,327	\$ -	\$ 461,327
First Allocation			
Incoming - All Others	\$ 77,094	\$ -	\$ 77,094
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 538,421	\$ -	\$ 538,421
Second Allocation			
Incoming - All Others	\$ 182,816	\$ -	\$ 182,816
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 182,816	\$ -	\$ 182,816
TOTAL ALLOCATED	\$ 721,237	\$ -	\$ 721,237

100-40-400 Administrative Services - Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Program Support							
100-40-400 Administrative Services - Admin	2.50	20.661%	\$ 111,244		\$ 111,244		\$ 111,244
100-41-405 Accounting	5.20	42.975%	\$ 231,388		\$ 231,388	\$ 99,025	\$ 330,413
100-44-412/417 Human Resources	3.30	27.273%	\$ 146,842		\$ 146,842	\$ 62,843	\$ 209,685
100-41-406 Business Licenses	1.10	9.091%	\$ 48,947		\$ 48,947	\$ 20,948	\$ 69,895
Total	12.10	100.000%	\$ 538,421	\$ -	\$ 538,421	\$ 182,816	\$ 721,237

Allocation Basis: FTE per Administrative Services Programs

Source of Allocation: FY 14-15 Personnel

ALLOCATION SUMMARY

100-40-400 Administrative Services - Admin

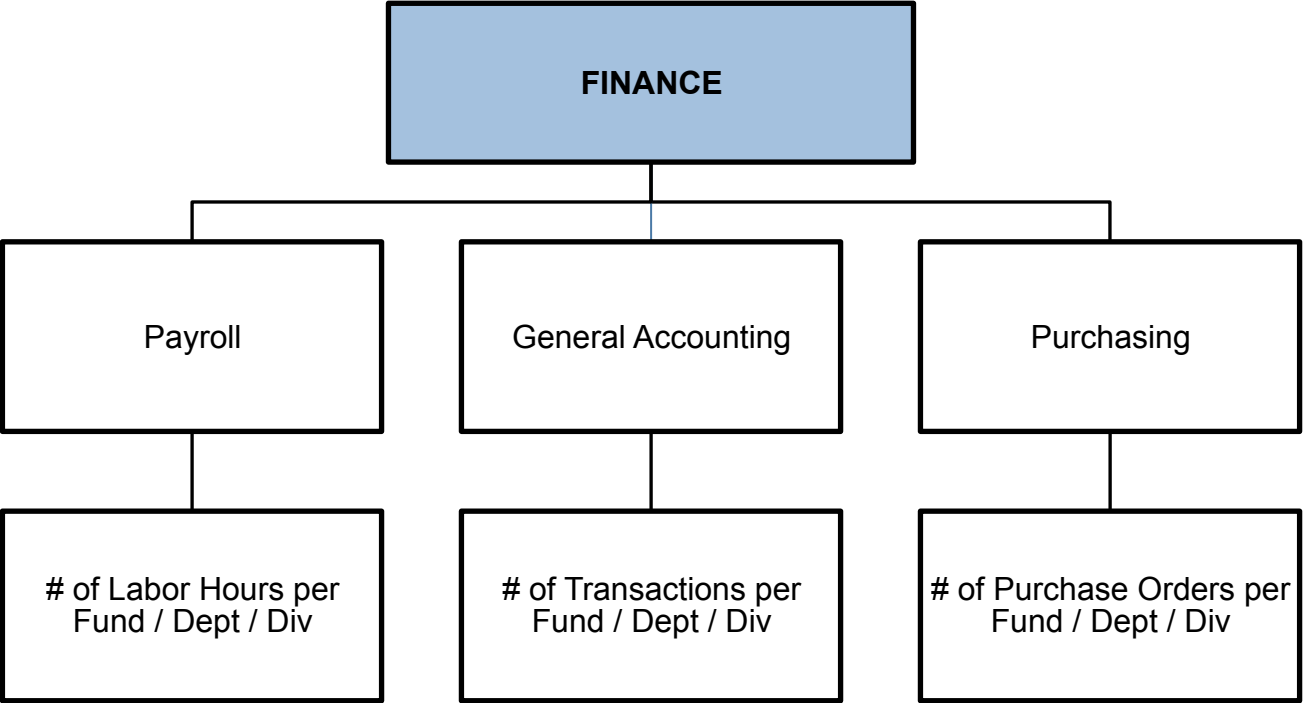
	Program Support	Total
100-40-400 Administrative Services - Admin	\$ 111,244	\$ 111,244
100-41-405 Accounting	\$ 330,413	\$ 330,413
100-44-412/417 Human Resources	\$ 209,685	\$ 209,685
100-41-406 Business Licenses	\$ 69,895	\$ 69,895
Total	\$ 721,237	\$ 721,237

(7) Finance

The Finance Division manages all accounting and treasury functions for the City, this includes maintaining all financial records, collecting revenue, managing investment records, disbursing all funds, and processing payroll for all City Departments. The Finance Division staff also processes all required Federal, State, and other regulatory reporting and generates all reports for fiscal matters of the City for all internal and external customers. Finance costs are allocated to Receiving Departments, as follows:

- **Payroll** – represents costs associated with processing payroll for all City employees. These costs are allocated based on the number of labor hours per Fund / Department / Division.
- **General Accounting** – represents costs associated with processing Accounts Payable, Accounts Receivable, entering journal entries and other general ledger transactions and activities. These costs are allocated based on the number of total accounting transactions per Fund / Department / Division.
- **Purchasing** – represents costs associated with processing purchase orders for City Departments and these costs have been allocated based on the number of purchase orders per Fund / Department / Division.

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:



(7.1) Finance Detail Reports

The following pages 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

100-41-405 Accounting

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 894,134		\$ 894,134
Total Deductions	\$ -		\$ -
Incoming Costs			
100-10-100 City Council	\$ 7,719	\$ 9,503	\$ 17,222
100-12-120 City Manager	\$ 3,132	\$ 1,322	\$ 4,454
100-15-141 City Attorney	\$ 40,816	\$ 2,916	\$ 43,732
100-40-400 Administrative Services - Admin	\$ 231,388	\$ 99,025	\$ 330,413
100-41-405 Accounting		\$ 13,814	\$ 13,814
100-44-412/417 Human Resources		\$ 36,380	\$ 36,380
100-84- Grounds Maintenance		\$ 3,457	\$ 3,457
100-87- Facilities (Building) Maintenance		\$ 38,934	\$ 38,934
Total Incoming Costs	\$ 283,054	\$ 205,352	\$ 488,406
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 1,177,188	\$ 205,352	\$ 1,382,540

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DEPARTMENTAL EXPENSE DETAIL

100-41-405 Accounting

Expense Type	\$		General Admin	Payroll	General Accounting	Purchasing
Personnel						
Salaries	\$ 497,433	\$ 14,153	\$ 103,258	\$ 340,080	\$ 39,942	
Benefits	\$ 222,215	\$ 6,323	\$ 46,128	\$ 151,922	\$ 17,843	
Subtotal Personnel Cost	\$ 719,648	\$ 20,476	\$ 149,386	\$ 492,002	\$ 57,785	
Operating Services & Supplies						
Materials	\$ 12,875	\$ 366	\$ 2,673	\$ 8,802	\$ 1,034	
Contract Services	\$ 77,469	\$ 2,204	\$ 16,081	\$ 52,963	\$ 6,220	
Contingency	\$ 9,034	\$ 257	\$ 1,875	\$ 6,176	\$ 725	
Cost Allocation	\$ 75,108	\$ 2,137	\$ 15,591	\$ 51,349	\$ 6,031	
Subtotal Operating Cost	\$ 174,486	\$ 4,965	\$ 36,220	\$ 119,291	\$ 14,011	
DEPARTMENTAL EXPENDITURES	\$ 894,134	\$ 25,440	\$ 185,606	\$ 611,293	\$ 71,795	
Disallowed Costs						
	\$ -					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments						
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 894,134	\$ 25,440	\$ 185,606	\$ 611,293	\$ 71,795	
First Allocation						
Incoming - All Others	\$ 283,054	\$ 8,054	\$ 58,757	\$ 193,516	\$ 22,728	
Reallocate Admin Costs	\$ (0)	\$ (33,494)	\$ 7,156	\$ 23,569	\$ 2,768	
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal of First Allocation	\$ 1,177,188		\$ 251,519	\$ 828,377	\$ 97,292	
Second Allocation						
Incoming - All Others	\$ 205,352	\$ 5,843	\$ 42,627	\$ 140,393	\$ 16,489	
Reallocate Admin Costs	\$ 0	\$ (5,843)	\$ 1,248	\$ 4,111	\$ 483	
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal of Second Allocation	\$ 205,352		\$ 43,876	\$ 144,505	\$ 16,972	
TOTAL ALLOCATED	\$ 1,382,540		\$ 295,395	\$ 972,882	\$ 114,264	

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-41-405 Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Payroll							
100-10-100 City Council	617.71	0.198%	\$ 498		\$ 498		\$ 498
100-12-120 City Manager	2,225.47	0.714%	\$ 1,796		\$ 1,796		\$ 1,796
100-13-130/132 City Clerk	4,685.87	1.503%	\$ 3,781		\$ 3,781		\$ 3,781
100-15-141 City Attorney	3,693.61	1.185%	\$ 2,980		\$ 2,980		\$ 2,980
100-30-300 Public Affairs	5,749.89	1.844%	\$ 4,639		\$ 4,639		\$ 4,639
100-40-400 Administrative Services - Admin	3,647.47	1.170%	\$ 2,943		\$ 2,943		\$ 2,943
100-41-405 Accounting	6,580.21	2.111%	\$ 5,309		\$ 5,309		\$ 5,309
100-44-412/417 Human Resources	4,656.22	1.494%	\$ 3,757		\$ 3,757	\$ 718	\$ 4,475
100-60-601 Recreation & Community Services - Admin	3,007.09	0.965%	\$ 2,426		\$ 2,426	\$ 464	\$ 2,890
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	8,356.34	2.681%	\$ 6,742		\$ 6,742	\$ 1,289	\$ 8,031
100-80-800 Public Works Administration	5,062.75	1.624%	\$ 4,085		\$ 4,085	\$ 781	\$ 4,865
100-82-806 CIP Administration	4,448.55	1.427%	\$ 3,589		\$ 3,589	\$ 686	\$ 4,275
100-84- Grounds Maintenance	27,784.26	8.913%	\$ 22,417		\$ 22,417	\$ 4,284	\$ 26,701
100-87- Facilities (Building) Maintenance	10,843.80	3.478%	\$ 8,749		\$ 8,749	\$ 1,672	\$ 10,421
100-11-131 Technology, Information & Communications Commission	135.86	0.044%	\$ 110		\$ 110	\$ 21	\$ 131
100-11-140 Library Commission	67.93	0.022%	\$ 55		\$ 55	\$ 10	\$ 65
100-11-142 Fine Arts Commission	203.79	0.065%	\$ 164		\$ 164	\$ 31	\$ 196
100-11-160 Park & Recreation Commission	135.86	0.044%	\$ 110		\$ 110	\$ 21	\$ 131
100-11-165 Teen Commission	339.65	0.109%	\$ 274		\$ 274	\$ 52	\$ 326
100-11-170 Planning Commission	407.58	0.131%	\$ 329		\$ 329	\$ 63	\$ 392
100-11-175 Housing Commission	203.79	0.065%	\$ 164		\$ 164	\$ 31	\$ 196
100-12-122 Environmental Affairs	1,433.36	0.460%	\$ 1,156		\$ 1,156	\$ 221	\$ 1,377
100-12-125 Economic Development	754.40	0.242%	\$ 609		\$ 609	\$ 116	\$ 725
100-20-202 Code Enforcement	2,959.72	0.949%	\$ 2,388		\$ 2,388	\$ 456	\$ 2,844
100-41-406 Business Licenses	1,391.97	0.447%	\$ 1,123		\$ 1,123	\$ 215	\$ 1,338
100-60-634 Park Planning and Restoration	1,625.45	0.521%	\$ 1,311		\$ 1,311	\$ 251	\$ 1,562
100-61-602 Quinlan CTR Supervision	24,481.83	7.853%	\$ 19,752		\$ 19,752	\$ 3,775	\$ 23,527
100-61-603 BBF Picnic Area	5,646.18	1.811%	\$ 4,555		\$ 4,555	\$ 871	\$ 5,426
100-61-605 Cultural Events	1,490.59	0.478%	\$ 1,203		\$ 1,203	\$ 230	\$ 1,432
100-62-608 Youth and Teen MV Supervision	1,671.77	0.536%	\$ 1,349		\$ 1,349	\$ 258	\$ 1,607
100-62-609 Youth Program	1,928.96	0.619%	\$ 1,556		\$ 1,556	\$ 297	\$ 1,854
100-62-610 Teen Program	257.20	0.083%	\$ 208		\$ 208	\$ 40	\$ 247
100-62-611 Teen Center	900.18	0.289%	\$ 726		\$ 726	\$ 139	\$ 865
100-62-612 Nature Program	3,806.49	1.221%	\$ 3,071		\$ 3,071	\$ 587	\$ 3,658
100-63-615 Sports Physical Supervision	1,030.51	0.331%	\$ 831		\$ 831	\$ 159	\$ 990
100-64-622 Senior Adult Supervision	8,704.86	2.792%	\$ 7,023		\$ 7,023	\$ 1,342	\$ 8,365
100-64-623 Senior Center Case Manager	3,045.80	0.977%	\$ 2,457		\$ 2,457	\$ 470	\$ 2,927
100-64-624 Senior Adult Recreation	2,847.55	0.913%	\$ 2,297		\$ 2,297	\$ 439	\$ 2,737
100-65-632 Community Outreach	2,082.15	0.668%	\$ 1,680		\$ 1,680	\$ 321	\$ 2,001
100-70-700 Planning & Community Development - Administration	1,402.80	0.450%	\$ 1,132		\$ 1,132	\$ 216	\$ 1,348

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100-41-405 Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-71-701 Current Planning	9,789.42	3.140%	\$ 7,898		\$ 7,898	\$ 1,509	\$ 9,408
100-71-702 Mid Long Term Planning	3,468.69	1.113%	\$ 2,799		\$ 2,799	\$ 535	\$ 3,333
100-73-713 General Building	3,453.65	1.108%	\$ 2,786		\$ 2,786	\$ 533	\$ 3,319
100-73-714 Construction Plan Check	6,774.48	2.173%	\$ 5,466		\$ 5,466	\$ 1,045	\$ 6,510
100-73-715 Building Code Enforcement	7,438.64	2.386%	\$ 6,002		\$ 6,002	\$ 1,147	\$ 7,149
100-73-718 Muni - Bldg Code Enforcement	3,586.49	1.150%	\$ 2,894		\$ 2,894	\$ 553	\$ 3,447
100-82-804 Development Services	4,893.41	1.570%	\$ 3,948		\$ 3,948	\$ 755	\$ 4,703
100-82-805 Inspection Service	1,482.85	0.476%	\$ 1,196		\$ 1,196	\$ 229	\$ 1,425
100-83-807 Service Center Administration	3,872.55	1.242%	\$ 3,124		\$ 3,124	\$ 597	\$ 3,722
100-85-818 Storm Drain Maintenance	2,158.99	0.693%	\$ 1,742		\$ 1,742	\$ 333	\$ 2,075
100-85-848 Street Lighting	889.00	0.285%	\$ 717		\$ 717	\$ 137	\$ 854
100-85-850 Environmental Materials	889.00	0.285%	\$ 717		\$ 717	\$ 137	\$ 854
100-86-824 Over Passes and Medians	24,719.84	7.930%	\$ 19,944		\$ 19,944	\$ 3,812	\$ 23,756
100-88-844 Traffic Engineering	2,843.14	0.912%	\$ 2,294		\$ 2,294	\$ 438	\$ 2,732
100-88-845 Traffic Signal Maintenance	3,344.87	1.073%	\$ 2,699		\$ 2,699	\$ 516	\$ 3,214
230-81-802 Non-Point Source	2,238.74	0.718%	\$ 1,806		\$ 1,806	\$ 345	\$ 2,151
260-72-707 CDBG General Admin	658.20	0.211%	\$ 531		\$ 531	\$ 101	\$ 633
265-72-711 BMR Housing	525.69	0.169%	\$ 424		\$ 424	\$ 81	\$ 505
270-85-820 Sidewalk Curb & Gutter	1,288.34	0.413%	\$ 1,039		\$ 1,039	\$ 199	\$ 1,238
270-85-821 Street Pavement Maintenance	4,698.65	1.507%	\$ 3,791		\$ 3,791	\$ 725	\$ 4,515
270-85-822 Street Sign Marking	5,683.85	1.823%	\$ 4,586		\$ 4,586	\$ 876	\$ 5,462
420-90-001 No Department	53.67	0.017%	\$ 43		\$ 43	\$ 8	\$ 52
520-81-801 Resource Recovery	6,185.00	1.984%	\$ 4,990		\$ 4,990	\$ 954	\$ 5,944
560-63-616 BBF Golf Course	3,841.65	1.232%	\$ 3,099		\$ 3,099	\$ 592	\$ 3,692
570-63-621 Sports Center Operation	8,786.65	2.819%	\$ 7,089		\$ 7,089	\$ 1,355	\$ 8,444
570-87-836 Bldg Maint Sports Center	1,136.88	0.365%	\$ 917		\$ 917	\$ 175	\$ 1,093
580-62-613 Youth Teen Recreation	13,828.01	4.436%	\$ 11,157		\$ 11,157	\$ 2,132	\$ 13,289
580-63-620 Sports Physical Recreation	7,525.21	2.414%	\$ 6,071		\$ 6,071	\$ 1,160	\$ 7,232
610-34-310 Information Technology	6,558.42	2.104%	\$ 5,291		\$ 5,291	\$ 1,011	\$ 6,303
610-35-986 GIS	1,673.29	0.537%	\$ 1,350		\$ 1,350	\$ 258	\$ 1,608
615-31-305 Government Channel	3,931.99	1.261%	\$ 3,172		\$ 3,172	\$ 606	\$ 3,779
615-32-308 City Website	1,481.64	0.475%	\$ 1,195		\$ 1,195	\$ 228	\$ 1,424
620-44-418 Workers Compensation Insurance	294.86	0.095%	\$ 238		\$ 238	\$ 45	\$ 283
630-85-849 Equipment Maintenance	1,433.42	0.460%	\$ 1,156		\$ 1,156	\$ 221	\$ 1,378
Total	311,744.66	100.000%	\$ 251,519	\$ -	\$ 251,519	\$ 43,876	\$ 295,395

Allocation Basis:

Work Hours per Fund / Dept / Program

Source of Allocation:

FY 14-15 Work Hours Report

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-41-405 Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
General Accounting							
100-10-100 City Council	490.00	1.055%	\$ 8,739		\$ 8,739		\$ 8,739
100-12-120 City Manager	520.00	1.120%	\$ 9,274		\$ 9,274		\$ 9,274
100-13-130/132 City Clerk	750.00	1.615%	\$ 13,376		\$ 13,376		\$ 13,376
100-15-141 City Attorney	588.00	1.266%	\$ 10,487		\$ 10,487		\$ 10,487
100-30-300 Public Affairs	448.00	0.965%	\$ 7,990		\$ 7,990		\$ 7,990
100-40-400 Administrative Services - Admin	473.00	1.018%	\$ 8,436		\$ 8,436		\$ 8,436
100-41-405 Accounting	467.00	1.005%	\$ 8,329		\$ 8,329		\$ 8,329
100-44-412/417 Human Resources	921.00	1.983%	\$ 16,426		\$ 16,426	\$ 3,116	\$ 19,542
100-60-601 Recreation & Community Services - Admin	424.00	0.913%	\$ 7,562		\$ 7,562	\$ 1,435	\$ 8,997
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	814.00	1.753%	\$ 14,518		\$ 14,518	\$ 2,754	\$ 17,272
100-80-800 Public Works Administration	326.00	0.702%	\$ 5,814		\$ 5,814	\$ 1,103	\$ 6,917
100-82-806 CIP Administration	308.00	0.663%	\$ 5,493		\$ 5,493	\$ 1,042	\$ 6,535
100-84- Grounds Maintenance	2,041.00	4.394%	\$ 36,401		\$ 36,401	\$ 6,905	\$ 43,306
100-87- Facilities (Building) Maintenance	4,648.00	10.007%	\$ 82,897		\$ 82,897	\$ 15,726	\$ 98,622
100-10-101 Community Funding	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
100-10-110 Sister Cities	40.00	0.086%	\$ 713		\$ 713	\$ 135	\$ 849
100-11-131 Technology, Information & Communications Commission	225.00	0.484%	\$ 4,013		\$ 4,013	\$ 761	\$ 4,774
100-11-140 Library Commission	233.00	0.502%	\$ 4,156		\$ 4,156	\$ 788	\$ 4,944
100-11-142 Fine Arts Commission	245.00	0.527%	\$ 4,370		\$ 4,370	\$ 829	\$ 5,198
100-11-150 Public Safety Commission	23.00	0.050%	\$ 410		\$ 410	\$ 78	\$ 488
100-11-155 Bicycle & Pedestrian Commission	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
100-11-160 Park & Recreation Commission	233.00	0.502%	\$ 4,156		\$ 4,156	\$ 788	\$ 4,944
100-11-165 Teen Commission	220.00	0.474%	\$ 3,924		\$ 3,924	\$ 744	\$ 4,668
100-11-170 Planning Commission	281.00	0.605%	\$ 5,012		\$ 5,012	\$ 951	\$ 5,962
100-11-175 Housing Commission	231.00	0.497%	\$ 4,120		\$ 4,120	\$ 782	\$ 4,901
100-12-122 Environmental Affairs	360.00	0.775%	\$ 6,421		\$ 6,421	\$ 1,218	\$ 7,639
100-12-125 Economic Development	180.00	0.388%	\$ 3,210		\$ 3,210	\$ 609	\$ 3,819
100-13-133 Elections	7.00	0.015%	\$ 125		\$ 125	\$ 24	\$ 149
100-14-123 City Manager Contingency	35.00	0.075%	\$ 624		\$ 624	\$ 118	\$ 743
100-20-200 Law Enforcement SC Sheriff	77.00	0.166%	\$ 1,373		\$ 1,373	\$ 261	\$ 1,634
100-20-201 Interoperability Project	1.00	0.002%	\$ 18		\$ 18	\$ 3	\$ 21
100-20-202 Code Enforcement	309.00	0.665%	\$ 5,511		\$ 5,511	\$ 1,045	\$ 6,556
100-30-304 Cupertino Scene	273.00	0.588%	\$ 4,869		\$ 4,869	\$ 924	\$ 5,793
100-31-307 Public Access Support	15.00	0.032%	\$ 268		\$ 268	\$ 51	\$ 318
100-41-406 Business Licenses	304.00	0.655%	\$ 5,422		\$ 5,422	\$ 1,029	\$ 6,450
100-42-409 Duplication and Mail Services	7.00	0.015%	\$ 125		\$ 125	\$ 24	\$ 149
100-60-600 Leadership 95014	297.00	0.639%	\$ 5,297		\$ 5,297	\$ 1,005	\$ 6,302
100-60-634 Park Planning and Restoration	187.00	0.403%	\$ 3,335		\$ 3,335	\$ 633	\$ 3,968
100-61-602 Quinlan CTR Supervision	287.00	0.618%	\$ 5,119		\$ 5,119	\$ 971	\$ 6,090
100-61-603 BBF Picnic Area	468.00	1.008%	\$ 8,347		\$ 8,347	\$ 1,583	\$ 9,930

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-41-405 Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-61-605 Cultural Events	310.00	0.667%	\$ 5,529		\$ 5,529	\$ 1,049	\$ 6,578
100-62-608 Youth and Teen MV Supervision	271.00	0.583%	\$ 4,833		\$ 4,833	\$ 917	\$ 5,750
100-62-609 Youth Program	418.00	0.900%	\$ 7,455		\$ 7,455	\$ 1,414	\$ 8,869
100-62-610 Teen Program	227.00	0.489%	\$ 4,049		\$ 4,049	\$ 768	\$ 4,817
100-62-611 Teen Center	293.00	0.631%	\$ 5,226		\$ 5,226	\$ 991	\$ 6,217
100-62-612 Nature Program	350.00	0.754%	\$ 6,242		\$ 6,242	\$ 1,184	\$ 7,426
100-63-615 Sports Physical Supervision	274.00	0.590%	\$ 4,887		\$ 4,887	\$ 927	\$ 5,814
100-63-618 Creekside Park Youth Sport	104.00	0.224%	\$ 1,855		\$ 1,855	\$ 352	\$ 2,207
100-63-637 Monta Vista Recreation Center	50.00	0.108%	\$ 892		\$ 892	\$ 169	\$ 1,061
100-64-622 Senior Adult Supervision	509.00	1.096%	\$ 9,078		\$ 9,078	\$ 1,722	\$ 10,800
100-64-623 Senior Center Case Manager	316.00	0.680%	\$ 5,636		\$ 5,636	\$ 1,069	\$ 6,705
100-64-624 Senior Adult Recreation	912.00	1.964%	\$ 16,265		\$ 16,265	\$ 3,086	\$ 19,351
100-64-630 Blue Pheasant Restaurant	25.00	0.054%	\$ 446		\$ 446	\$ 85	\$ 530
100-65-632 Community Outreach	285.00	0.614%	\$ 5,083		\$ 5,083	\$ 964	\$ 6,047
100-65-633 Disaster Preparedness	125.00	0.269%	\$ 2,229		\$ 2,229	\$ 423	\$ 2,652
100-65-635 Neighborhood Watch	61.00	0.131%	\$ 1,088		\$ 1,088	\$ 206	\$ 1,294
100-65-636 Library Extra Hours	3.00	0.006%	\$ 54		\$ 54	\$ 10	\$ 64
100-70-700 Planning & Community Development - Administration	358.00	0.771%	\$ 6,385		\$ 6,385	\$ 1,211	\$ 7,596
100-71-701 Current Planning	598.00	1.287%	\$ 10,665		\$ 10,665	\$ 2,023	\$ 12,688
100-71-702 Mid Long Term Planning	480.00	1.033%	\$ 8,561		\$ 8,561	\$ 1,624	\$ 10,185
100-71-704 Annexations	6.00	0.013%	\$ 107		\$ 107	\$ 20	\$ 127
100-71-705 Economic Development	46.00	0.099%	\$ 820		\$ 820	\$ 156	\$ 976
100-72-712 Human Services Grants	28.00	0.060%	\$ 499		\$ 499	\$ 95	\$ 594
100-73-713 General Building	449.00	0.967%	\$ 8,008		\$ 8,008	\$ 1,519	\$ 9,527
100-73-714 Construction Plan Check	405.00	0.872%	\$ 7,223		\$ 7,223	\$ 1,370	\$ 8,593
100-73-715 Building Code Enforcement	568.00	1.223%	\$ 10,130		\$ 10,130	\$ 1,922	\$ 12,052
100-73-718 Muni - Bldg Code Enforcement	300.00	0.646%	\$ 5,350		\$ 5,350	\$ 1,015	\$ 6,365
100-82-804 Development Services	573.00	1.234%	\$ 10,219		\$ 10,219	\$ 1,939	\$ 12,158
100-82-805 Inspection Service	200.00	0.431%	\$ 3,567		\$ 3,567	\$ 677	\$ 4,244
100-83-807 Service Center Administration	482.00	1.038%	\$ 8,596		\$ 8,596	\$ 1,631	\$ 10,227
100-85-818 Storm Drain Maintenance	291.00	0.627%	\$ 5,190		\$ 5,190	\$ 985	\$ 6,174
100-85-819 Street Cleaning	18.00	0.039%	\$ 321		\$ 321	\$ 61	\$ 382
100-85-823 Graffiti Removal	20.00	0.043%	\$ 357		\$ 357	\$ 68	\$ 424
100-85-848 Street Lighting	320.00	0.689%	\$ 5,707		\$ 5,707	\$ 1,083	\$ 6,790
100-85-850 Environmental Materials	356.00	0.766%	\$ 6,349		\$ 6,349	\$ 1,204	\$ 7,554
100-86-824 Over Passes and Medians	463.00	0.997%	\$ 8,258		\$ 8,258	\$ 1,566	\$ 9,824
100-86-825 Street Tree Maintenance	404.00	0.870%	\$ 7,205		\$ 7,205	\$ 1,367	\$ 8,572
100-86-826 Elmwood Program	303.00	0.652%	\$ 5,404		\$ 5,404	\$ 1,025	\$ 6,429
100-88-844 Traffic Engineering	319.00	0.687%	\$ 5,689		\$ 5,689	\$ 1,079	\$ 6,769
100-88-845 Traffic Signal Maintenance	423.00	0.911%	\$ 7,544		\$ 7,544	\$ 1,431	\$ 8,975
100-90-001 No Department	4,617.00	9.940%	\$ 82,344		\$ 82,344	\$ 15,621	\$ 97,964
100-90-502 EE Housing Loan	3.00	0.006%	\$ 54		\$ 54	\$ 10	\$ 64
130-90-001 Non-Departmental	88.00	0.189%	\$ 1,569		\$ 1,569	\$ 298	\$ 1,867

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-41-405 Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
210-90-001 No Department	4.00	0.009%	\$ 71		\$ 71	\$ 14	\$ 85
210-90-978 Minor Storm Drain Improvements	8.00	0.017%	\$ 143		\$ 143	\$ 27	\$ 170
210-90-979 2012-13 Minor Storm Drain Imprv	13.00	0.028%	\$ 232		\$ 232	\$ 44	\$ 276
210-90-980 SD Master Plan Update	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
210-90-981	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
215-90-001 No Department	120.00	0.258%	\$ 2,140		\$ 2,140	\$ 406	\$ 2,546
215-90-982 Bubb Rd Elm Ct Std Improv	22.00	0.047%	\$ 392		\$ 392	\$ 74	\$ 467
215-90-983 Monta Vista Storm Drainage	29.00	0.062%	\$ 517		\$ 517	\$ 98	\$ 615
230-81-802 Non-Point Source	477.00	1.027%	\$ 8,507		\$ 8,507	\$ 1,614	\$ 10,121
230-85-819 Street Cleaning	4.00	0.009%	\$ 71		\$ 71	\$ 14	\$ 85
230-90-001 No Department	21.00	0.045%	\$ 375		\$ 375	\$ 71	\$ 446
250-71-703 RDA / Housing	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
260-72-707 CDBG General Admin	215.00	0.463%	\$ 3,835		\$ 3,835	\$ 727	\$ 4,562
260-72-709 Affordable housing	22.00	0.047%	\$ 392		\$ 392	\$ 74	\$ 467
260-72-710 Public Service Grants	16.00	0.034%	\$ 285		\$ 285	\$ 54	\$ 339
260-90-001 No Department	32.00	0.069%	\$ 571		\$ 571	\$ 108	\$ 679
261-90-001 No Department	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
265-72-711 BMR Housing	299.00	0.644%	\$ 5,333		\$ 5,333	\$ 1,012	\$ 6,344
265-90-001 No Department	21.00	0.045%	\$ 375		\$ 375	\$ 71	\$ 446
270-85-820 Sidewalk Curb & Gutter	456.00	0.982%	\$ 8,133		\$ 8,133	\$ 1,543	\$ 9,676
270-85-821 Street Pavement Maintenance	557.00	1.199%	\$ 9,934		\$ 9,934	\$ 1,885	\$ 11,819
270-85-822 Street Sign Marking	392.00	0.844%	\$ 6,991		\$ 6,991	\$ 1,326	\$ 8,318
270-90-001 No Department	85.00	0.183%	\$ 1,516		\$ 1,516	\$ 288	\$ 1,804
270-90-947 Bollinger Bike Lane	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
270-90-949 Pavemnt management	4.00	0.009%	\$ 71		\$ 71	\$ 14	\$ 85
270-90-950 Curb Gutter Sidewalk Repair	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
270-90-954	3.00	0.006%	\$ 54		\$ 54	\$ 10	\$ 64
270-90-956 PMP STP Grant	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
270-90-957 Phase I McClellan Sidewalk Improv	3.00	0.006%	\$ 54		\$ 54	\$ 10	\$ 64
270-90-958 Orange & byrne Sidewalk Imprv	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
270-90-959 Access Transition Plan Upgrade	14.00	0.030%	\$ 250		\$ 250	\$ 47	\$ 297
270-90-960 Bridge Rehab Minor	1.00	0.002%	\$ 18		\$ 18	\$ 3	\$ 21
270-90-961 St. Median Irrg Plant Repl	6.00	0.013%	\$ 107		\$ 107	\$ 20	\$ 127
270-90-962 Bicycle Ped Facility Impr	9.00	0.019%	\$ 161		\$ 161	\$ 30	\$ 191
270-90-963 Mary Ped Stsca Improv	5.00	0.011%	\$ 89		\$ 89	\$ 17	\$ 106
270-90-974 Fiber Ntwk Signal Interco	4.00	0.009%	\$ 71		\$ 71	\$ 14	\$ 85
270-90-975 Speed Bump Vista Lazaneo	4.00	0.009%	\$ 71		\$ 71	\$ 14	\$ 85
270-90-976 Ph 2 McClellan Sidewalk Improv	1.00	0.002%	\$ 18		\$ 18	\$ 3	\$ 21
270-90-977 SCB Perimeter Turn Ext	14.00	0.030%	\$ 250		\$ 250	\$ 47	\$ 297
280-90-001 No Department	17.00	0.037%	\$ 303		\$ 303	\$ 58	\$ 361
281-90-001 No Department	31.00	0.067%	\$ 553		\$ 553	\$ 105	\$ 658
365-90-001 No Department	14.00	0.030%	\$ 250		\$ 250	\$ 47	\$ 297
365-90-500 Facility Lease	3.00	0.006%	\$ 54		\$ 54	\$ 10	\$ 64

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-41-405 Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
420-90-001 No Department	13.00	0.028%	\$ 232		\$ 232	\$ 44	\$ 276
420-90-878 Wilson Park Irrigation Renovation	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
420-90-880 Env Edu Facility	76.00	0.164%	\$ 1,355		\$ 1,355	\$ 257	\$ 1,613
420-90-888	4.00	0.009%	\$ 71		\$ 71	\$ 14	\$ 85
420-90-890 Civic Center Master Plan	24.00	0.052%	\$ 428		\$ 428	\$ 81	\$ 509
420-90-893 McClellan Ranch Signage	6.00	0.013%	\$ 107		\$ 107	\$ 20	\$ 127
420-90-897 Spt Ctr Tennis Court Ret Wall	31.00	0.067%	\$ 553		\$ 553	\$ 105	\$ 658
420-90-898 SCCP Chain MP - MCLN to SCB	38.00	0.082%	\$ 678		\$ 678	\$ 129	\$ 806
420-90-899 Phase III Park Path Repairs	6.00	0.013%	\$ 107		\$ 107	\$ 20	\$ 127
420-90-901	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
420-90-903 Mcl Ranch Ped Pkg Landsca	20.00	0.043%	\$ 357		\$ 357	\$ 68	\$ 424
420-90-904 Spt Ctr Resurf Tennis Cts	9.00	0.019%	\$ 161		\$ 161	\$ 30	\$ 191
420-90-905 MVRC Presch Play Area Improvement	4.00	0.009%	\$ 71		\$ 71	\$ 14	\$ 85
420-90-906 Portal Cricket Cage Repl	9.00	0.019%	\$ 161		\$ 161	\$ 30	\$ 191
420-90-928 McClellan Ranch Painting	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
420-90-932 McClellan Barn Eval Reno	7.00	0.015%	\$ 125		\$ 125	\$ 24	\$ 149
420-90-934 Phs I Solar Assessment Public Bldg	10.00	0.022%	\$ 178		\$ 178	\$ 34	\$ 212
420-90-935 Quinlan Fiber Install	19.00	0.041%	\$ 339		\$ 339	\$ 64	\$ 403
420-90-936 Senior Center Improvements	4.00	0.009%	\$ 71		\$ 71	\$ 14	\$ 85
420-90-937	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
420-90-938 Pub Bldg Solar Service Center	48.00	0.103%	\$ 856		\$ 856	\$ 162	\$ 1,018
420-90-939 Library Story Room Expansion	13.00	0.028%	\$ 232		\$ 232	\$ 44	\$ 276
420-90-940 Civic Center Parking Structure	36.00	0.078%	\$ 642		\$ 642	\$ 122	\$ 764
420-90-941	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
420-90-942 Civic Center MP Implementation	10.00	0.022%	\$ 178		\$ 178	\$ 34	\$ 212
420-90-943 Senior Ctr Wd Flr Replacement	4.00	0.009%	\$ 71		\$ 71	\$ 14	\$ 85
420-90-944 Senior Ctr / Mary Landsca	11.00	0.024%	\$ 196		\$ 196	\$ 37	\$ 233
420-90-969	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
420-90-970 Various T / S Intersection Models	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
420-90-971	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
420-90-972	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
420-90-973	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
420-90-999	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
420-99-001 No Department	5.00	0.011%	\$ 89		\$ 89	\$ 17	\$ 106
427-90-870 SC Corridor Park Ph I	10.00	0.022%	\$ 178		\$ 178	\$ 34	\$ 212
427-90-881 Phase II SC Corridor Park	43.00	0.093%	\$ 767		\$ 767	\$ 145	\$ 912
428-90-948 Mary Ave Footbridge	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
429-90-001 Non-Departmental	12.00	0.026%	\$ 214		\$ 214	\$ 41	\$ 255
520-81-801 Resource Recovery	557.00	1.199%	\$ 9,934		\$ 9,934	\$ 1,885	\$ 11,819
520-90-001 No Department	18.00	0.039%	\$ 321		\$ 321	\$ 61	\$ 382
550-90-001 No Department	6.00	0.013%	\$ 107		\$ 107	\$ 20	\$ 127
560-63-616 BBF Golf Course	683.00	1.470%	\$ 12,181		\$ 12,181	\$ 2,311	\$ 14,492
560-90-001 No Department	410.00	0.883%	\$ 7,312		\$ 7,312	\$ 1,387	\$ 8,699

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-41-405 Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
560-90-885 Golf Irrigation Upgrades	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
560-90-895	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
570-63-621 Sports Center Operation	818.00	1.761%	\$ 14,589		\$ 14,589	\$ 2,768	\$ 17,356
570-87-836 Bldg Maint Sports Center	512.00	1.102%	\$ 9,131		\$ 9,131	\$ 1,732	\$ 10,864
570-90-001 No Department	430.00	0.926%	\$ 7,669		\$ 7,669	\$ 1,455	\$ 9,124
580-62-613 Youth Teen Recreation	753.00	1.621%	\$ 13,430		\$ 13,430	\$ 2,548	\$ 15,977
580-63-620 Sports Physical Recreation	737.00	1.587%	\$ 13,144		\$ 13,144	\$ 2,493	\$ 15,638
580-90-001 Non-Departmental	330.00	0.710%	\$ 5,886		\$ 5,886	\$ 1,116	\$ 7,002
580-90-879 Linda Vista Pond Renovation Stud	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
580-90-884 Fenced Dog Park	7.00	0.015%	\$ 125		\$ 125	\$ 24	\$ 149
580-90-896 Sport Center Sport Court	32.00	0.069%	\$ 571		\$ 571	\$ 108	\$ 679
580-90-907 Wilson Ball Sfty Net Scrn	9.00	0.019%	\$ 161		\$ 161	\$ 30	\$ 191
580-90-908 Wilson Bleacher Shade Cnp	10.00	0.022%	\$ 178		\$ 178	\$ 34	\$ 212
580-90-909 Wilson Renovation MP	1.00	0.002%	\$ 18		\$ 18	\$ 3	\$ 21
580-90-929 Quinlan Interior Upgrades	44.00	0.095%	\$ 785		\$ 785	\$ 149	\$ 934
580-90-945 Wilson Bldg Landscape Improvement	12.00	0.026%	\$ 214		\$ 214	\$ 41	\$ 255
610-34-310 Information Technology	683.00	1.470%	\$ 12,181		\$ 12,181	\$ 2,311	\$ 14,492
610-35-986 GIS	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
610-90-001 No Department	32.00	0.069%	\$ 571		\$ 571	\$ 108	\$ 679
610-90-986 GIS	34.00	0.073%	\$ 606		\$ 606	\$ 115	\$ 721
610-90-989 Network Upgrade	81.00	0.174%	\$ 1,445		\$ 1,445	\$ 274	\$ 1,719
610-90-991 New Project Contingency	27.00	0.058%	\$ 482		\$ 482	\$ 91	\$ 573
610-90-992 Video Division	24.00	0.052%	\$ 428		\$ 428	\$ 81	\$ 509
610-90-995	3.00	0.006%	\$ 54		\$ 54	\$ 10	\$ 64
615-31-305 Government Channel	636.00	1.369%	\$ 11,343		\$ 11,343	\$ 2,152	\$ 13,495
615-31-306 Govt Channel Special Project	190.00	0.409%	\$ 3,389		\$ 3,389	\$ 643	\$ 4,031
615-32-308 City Website	374.00	0.805%	\$ 6,670		\$ 6,670	\$ 1,265	\$ 7,936
615-90-001 No Department	36.00	0.078%	\$ 642		\$ 642	\$ 122	\$ 764
620-44-418 Workers Compensation Insurance	355.00	0.764%	\$ 6,331		\$ 6,331	\$ 1,201	\$ 7,532
620-90-001 No Department	20.00	0.043%	\$ 357		\$ 357	\$ 68	\$ 424
630-85-849 Equipment Maintenance	594.00	1.279%	\$ 10,594		\$ 10,594	\$ 2,010	\$ 12,604
630-90-001 No Department	17.00	0.037%	\$ 303		\$ 303	\$ 58	\$ 361
630-90-985 Fixed Assets Acquisition	23.00	0.050%	\$ 410		\$ 410	\$ 78	\$ 488
641-44-419 Long Term Disability	8.00	0.017%	\$ 143		\$ 143	\$ 27	\$ 170
641-44-420 Compensated Absence	19.00	0.041%	\$ 339		\$ 339	\$ 64	\$ 403
641-90-001 No Department	31.00	0.067%	\$ 553		\$ 553	\$ 105	\$ 658
642-44-414 HR Retiree Benefits	32.00	0.069%	\$ 571		\$ 571	\$ 108	\$ 679
642-90-001 No Department	2.00	0.004%	\$ 36		\$ 36	\$ 7	\$ 42
Total	46,447.00	100.000%	\$ 828,377	\$ -	\$ 828,377	\$ 144,505	\$ 972,882

Allocation Basis:

of Transactions / Dept / Program

Source of Allocation:

FY 14-15 Transaction Report

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-41-405 Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Purchasing							
100-15-141 City Attorney	0.26%	0.262%	\$ 255		\$ 255		\$ 255
100-30-300 Public Affairs	1.75%	1.751%	\$ 1,703		\$ 1,703		\$ 1,703
100-40-400 Administrative Services - Admin	0.15%	0.150%	\$ 146		\$ 146		\$ 146
100-41-405 Accounting	0.18%	0.181%	\$ 177		\$ 177		\$ 177
100-44-412/417 Human Resources	0.26%	0.264%	\$ 257		\$ 257	\$ 46	\$ 303
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	0.13%	0.134%	\$ 130		\$ 130	\$ 23	\$ 153
100-82-806 CIP Administration	1.17%	1.171%	\$ 1,139		\$ 1,139	\$ 203	\$ 1,342
100-84- Grounds Maintenance	0.24%	0.237%	\$ 231		\$ 231	\$ 41	\$ 272
100-87- Facilities (Building) Maintenance	2.73%	2.728%	\$ 2,654		\$ 2,654	\$ 474	\$ 3,128
100-11-170 Planning Commission	0.11%	0.110%	\$ 107		\$ 107	\$ 19	\$ 126
100-12-122 Environmental Affairs	0.32%	0.319%	\$ 311		\$ 311	\$ 55	\$ 366
100-12-125 Economic Development	0.18%	0.185%	\$ 180		\$ 180	\$ 32	\$ 212
100-20-200 Law Enforcement SC Sheriff	11.60%	11.599%	\$ 11,285		\$ 11,285	\$ 2,016	\$ 13,301
100-20-202 Code Enforcement	0.33%	0.326%	\$ 317		\$ 317	\$ 57	\$ 374
100-31-307 Public Access Support	0.17%	0.165%	\$ 161		\$ 161	\$ 29	\$ 189
100-60-600 Leadership 95014	0.11%	0.114%	\$ 111		\$ 111	\$ 20	\$ 131
100-60-634 Park Planning and Restoration	0.55%	0.549%	\$ 534		\$ 534	\$ 95	\$ 630
100-61-603 BBF Picnic Area	0.21%	0.210%	\$ 205		\$ 205	\$ 37	\$ 241
100-61-605 Cultural Events	0.40%	0.400%	\$ 389		\$ 389	\$ 69	\$ 458
100-62-611 Teen Center	0.10%	0.101%	\$ 99		\$ 99	\$ 18	\$ 116
100-62-612 Nature Program	0.23%	0.232%	\$ 226		\$ 226	\$ 40	\$ 267
100-64-624 Senior Adult Recreation	2.30%	2.302%	\$ 2,239		\$ 2,239	\$ 400	\$ 2,639
100-71-701 Current Planning	2.15%	2.145%	\$ 2,087		\$ 2,087	\$ 373	\$ 2,460
100-71-702 Mid Long Term Planning	2.47%	2.467%	\$ 2,400		\$ 2,400	\$ 429	\$ 2,829
100-71-705 Economic Development	0.10%	0.100%	\$ 97		\$ 97	\$ 17	\$ 114
100-72-712 Human Services Grants	0.54%	0.542%	\$ 528		\$ 528	\$ 94	\$ 622
100-73-714 Construction Plan Check	1.44%	1.436%	\$ 1,397		\$ 1,397	\$ 250	\$ 1,647
100-73-715 Building Code Enforcement	9.04%	9.037%	\$ 8,792		\$ 8,792	\$ 1,570	\$ 10,362
100-73-718 Muni - Bldg Code Enforcement	0.33%	0.331%	\$ 322		\$ 322	\$ 57	\$ 379
100-82-804 Development Services	1.25%	1.249%	\$ 1,215		\$ 1,215	\$ 217	\$ 1,432
100-82-805 Inspection Service	0.10%	0.100%	\$ 97		\$ 97	\$ 17	\$ 114
100-83-807 Service Center Administration	0.30%	0.298%	\$ 290		\$ 290	\$ 52	\$ 342
100-85-818 Storm Drain Maintenance	0.18%	0.183%	\$ 178		\$ 178	\$ 32	\$ 209
100-85-848 Street Lighting	0.34%	0.343%	\$ 333		\$ 333	\$ 60	\$ 393
100-86-824 Over Passes and Medians	0.20%	0.201%	\$ 196		\$ 196	\$ 35	\$ 231
100-88-844 Traffic Engineering	0.53%	0.525%	\$ 511		\$ 511	\$ 91	\$ 603
100-88-845 Traffic Signal Maintenance	0.43%	0.428%	\$ 416		\$ 416	\$ 74	\$ 491
130-90-001 Non-Departmental	0.30%	0.304%	\$ 296		\$ 296	\$ 53	\$ 348
210-90-978 Minor Storm Drain Improvements	0.13%	0.131%	\$ 127		\$ 127	\$ 23	\$ 150
210-90-980 SD Master Plan Update	0.42%	0.415%	\$ 404		\$ 404	\$ 72	\$ 476

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-41-405 Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
215-90-982 Bubb Rd Elm Ct Std Improv	2.37%	2.369%	\$ 2,305		\$ 2,305	\$ 412	\$ 2,717
215-90-983 Monta Vista Storm Drainage	2.47%	2.467%	\$ 2,401		\$ 2,401	\$ 429	\$ 2,829
230-81-802 Non-Point Source	0.10%	0.100%	\$ 97		\$ 97	\$ 17	\$ 114
260-72-709 Affordable housing	0.61%	0.609%	\$ 592		\$ 592	\$ 106	\$ 698
260-72-710 Public Service Grants	0.35%	0.350%	\$ 340		\$ 340	\$ 61	\$ 401
265-72-711 BMR Housing	0.83%	0.829%	\$ 806		\$ 806	\$ 144	\$ 951
270-85-820 Sidewalk Curb & Gutter	2.29%	2.294%	\$ 2,232		\$ 2,232	\$ 399	\$ 2,631
270-85-821 Street Pavement Maintenance	8.54%	8.542%	\$ 8,310		\$ 8,310	\$ 1,484	\$ 9,795
270-90-959 Access Transition Plan Upgrade	0.10%	0.100%	\$ 97		\$ 97	\$ 17	\$ 114
270-90-961 St. Median Irrg Plant Repl	0.10%	0.100%	\$ 97		\$ 97	\$ 17	\$ 114
270-90-962 Bicycle Ped Facility Impr	0.10%	0.100%	\$ 97		\$ 97	\$ 17	\$ 114
270-90-974 Fiber Ntwk Signal Interco	0.41%	0.412%	\$ 400		\$ 400	\$ 72	\$ 472
270-90-975 Speed Bump Vista Lazaneo	0.10%	0.100%	\$ 97		\$ 97	\$ 17	\$ 114
270-90-977 SCB Perimeter Turn Ext	0.44%	0.439%	\$ 427		\$ 427	\$ 76	\$ 504
280-90-009 Lawrence Mitty Park	0.10%	0.100%	\$ 97		\$ 97	\$ 17	\$ 114
420-90-880 Env Edu Facility	3.96%	3.960%	\$ 3,853		\$ 3,853	\$ 688	\$ 4,541
420-90-890 Civic Center Master Plan	0.93%	0.925%	\$ 900		\$ 900	\$ 161	\$ 1,061
420-90-897 Spt Ctr Tennis Court Ret Wall	0.10%	0.100%	\$ 97		\$ 97	\$ 17	\$ 114
420-90-898 SCCP Chain MP - MCLN to SCB	0.87%	0.870%	\$ 846		\$ 846	\$ 151	\$ 997
420-90-903 Mcl Ranch Ped Pkg Landsca	1.05%	1.052%	\$ 1,024		\$ 1,024	\$ 183	\$ 1,206
420-90-904 Spt Ctr Resurf Tennis Cts	0.63%	0.633%	\$ 616		\$ 616	\$ 110	\$ 726
420-90-905 MVRP Presch Play Area Improvement	0.20%	0.199%	\$ 194		\$ 194	\$ 35	\$ 228
420-90-906 Portal Cricket Cage Repl	0.20%	0.199%	\$ 194		\$ 194	\$ 35	\$ 228
420-90-938 Pub Bldg Solar Service Center	0.34%	0.337%	\$ 328		\$ 328	\$ 59	\$ 387
420-90-940 Civic Center Parking Structure	0.30%	0.299%	\$ 291		\$ 291	\$ 52	\$ 343
420-90-942 Civic Center MP Implementation	0.20%	0.199%	\$ 194		\$ 194	\$ 35	\$ 228
420-90-943 Senior Ctr Wd Flr Replacement	0.46%	0.465%	\$ 452		\$ 452	\$ 81	\$ 533
420-90-944 Senior Ctr / Mary Landsca	0.63%	0.626%	\$ 609		\$ 609	\$ 109	\$ 718
420-99-020 MR West Simms House Removal	0.42%	0.424%	\$ 412		\$ 412	\$ 74	\$ 486
420-99-022 QC Cupertino Room Lighting	0.12%	0.119%	\$ 115		\$ 115	\$ 21	\$ 136
420-99-026 Bicycle Transportation Plan Update	0.15%	0.149%	\$ 145		\$ 145	\$ 26	\$ 171
427-90-870 SC Corridor Park Ph I	0.12%	0.118%	\$ 115		\$ 115	\$ 21	\$ 136
427-90-881 Phase II SC Corridor Park	0.76%	0.759%	\$ 738		\$ 738	\$ 132	\$ 870
520-81-801 Resource Recovery	0.52%	0.517%	\$ 503		\$ 503	\$ 90	\$ 593
560-63-616 BBF Golf Course	0.56%	0.563%	\$ 548		\$ 548	\$ 98	\$ 646
570-63-621 Sports Center Operation	3.64%	3.635%	\$ 3,537		\$ 3,537	\$ 632	\$ 4,169
570-87-836 Bldg Maint Sports Center	0.10%	0.100%	\$ 97		\$ 97	\$ 17	\$ 114
580-62-613 Youth Teen Recreation	4.78%	4.783%	\$ 4,653		\$ 4,653	\$ 831	\$ 5,485
580-63-620 Sports Physical Recreation	4.02%	4.023%	\$ 3,914		\$ 3,914	\$ 699	\$ 4,613
580-90-884 Fenced Dog Park	0.10%	0.100%	\$ 97		\$ 97	\$ 17	\$ 114
580-90-896 Sport Center Sport Court	1.60%	1.597%	\$ 1,553		\$ 1,553	\$ 277	\$ 1,831
580-90-907 Wilson Ball Sfty Net Scrn	0.40%	0.398%	\$ 388		\$ 388	\$ 69	\$ 457
580-90-908 Wilson Bleacher Shade Cnp	0.40%	0.398%	\$ 388		\$ 388	\$ 69	\$ 457

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-41-405 Accounting

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
580-90-929 Quinlan Interior Upgrades	0.20%	0.199%	\$ 194		\$ 194	\$ 35	\$ 228
580-90-945 Wilson Bldg Landscape Improvement	0.50%	0.502%	\$ 488		\$ 488	\$ 87	\$ 576
610-34-310 Information Technology	1.51%	1.512%	\$ 1,471		\$ 1,471	\$ 263	\$ 1,734
610-35-986 GIS	0.10%	0.100%	\$ 97		\$ 97	\$ 17	\$ 114
610-90-986 GIS	0.10%	0.100%	\$ 97		\$ 97	\$ 17	\$ 114
610-90-989 Network Upgrade	0.61%	0.612%	\$ 595		\$ 595	\$ 106	\$ 701
615-31-305 Government Channel	5.02%	5.023%	\$ 4,887		\$ 4,887	\$ 873	\$ 5,760
630-90-985 Fixed Assets Acquisition	1.77%	1.772%	\$ 1,724		\$ 1,724	\$ 308	\$ 2,032
Total	1.00	100.000%	\$ 97,292	\$ -	\$ 97,292	\$ 16,972	\$ 114,264

Allocation Basis:

of Purchase Orders / Dept / Program

Source of Allocation:

FY 14-15 Purchase Order Report

ALLOCATION SUMMARY

100-41-405 Accounting

	<u>Payroll</u>	<u>General Accounting</u>	<u>Purchasing</u>	<u>Total</u>
100-10-100 City Council	\$ 498	\$ 8,739	\$ -	\$ 9,237
100-12-120 City Manager	\$ 1,796	\$ 9,274	\$ -	\$ 11,070
100-13-130/132 City Clerk	\$ 3,781	\$ 13,376	\$ -	\$ 17,157
100-15-141 City Attorney	\$ 2,980	\$ 10,487	\$ 255	\$ 13,722
100-30-300 Public Affairs	\$ 4,639	\$ 7,990	\$ 1,703	\$ 14,333
100-40-400 Administrative Services - Admin	\$ 2,943	\$ 8,436	\$ 146	\$ 11,524
100-41-405 Accounting	\$ 5,309	\$ 8,329	\$ 177	\$ 13,814
100-44-412/417 Human Resources	\$ 4,475	\$ 19,542	\$ 303	\$ 24,319
100-60-601 Recreation & Community Services - Admin	\$ 2,890	\$ 8,997	\$ -	\$ 11,886
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ 8,031	\$ 17,272	\$ 153	\$ 25,456
100-80-800 Public Works Administration	\$ 4,865	\$ 6,917	\$ -	\$ 11,782
100-82-806 CIP Administration	\$ 4,275	\$ 6,535	\$ 1,342	\$ 12,153
100-84- Grounds Maintenance	\$ 26,701	\$ 43,306	\$ 272	\$ 70,279
100-87- Facilities (Building) Maintenance	\$ 10,421	\$ 98,622	\$ 3,128	\$ 112,171
100-10-101 Community Funding	\$ -	\$ 42	\$ -	\$ 42
100-10-110 Sister Cities	\$ -	\$ 849	\$ -	\$ 849
100-11-131 Technology, Information & Communications Commission	\$ 131	\$ 4,774	\$ -	\$ 4,905
100-11-140 Library Commission	\$ 65	\$ 4,944	\$ -	\$ 5,009
100-11-142 Fine Arts Commission	\$ 196	\$ 5,198	\$ -	\$ 5,394
100-11-150 Public Safety Commission	\$ -	\$ 488	\$ -	\$ 488
100-11-155 Bicycle & Pedestrian Commission	\$ -	\$ 42	\$ -	\$ 42
100-11-160 Park & Recreation Commission	\$ 131	\$ 4,944	\$ -	\$ 5,074
100-11-165 Teen Commission	\$ 326	\$ 4,668	\$ -	\$ 4,994
100-11-170 Planning Commission	\$ 392	\$ 5,962	\$ 126	\$ 6,480
100-11-175 Housing Commission	\$ 196	\$ 4,901	\$ -	\$ 5,097
100-12-122 Environmental Affairs	\$ 1,377	\$ 7,639	\$ 366	\$ 9,382
100-12-125 Economic Development	\$ 725	\$ 3,819	\$ 212	\$ 4,756
100-13-133 Elections	\$ -	\$ 149	\$ -	\$ 149
100-14-123 City Manager Contingency	\$ -	\$ 743	\$ -	\$ 743
100-20-200 Law Enforcement SC Sheriff	\$ -	\$ 1,634	\$ 13,301	\$ 14,935
100-20-201 Interoperability Project	\$ -	\$ 21	\$ -	\$ 21
100-20-202 Code Enforcement	\$ 2,844	\$ 6,556	\$ 374	\$ 9,774

ALLOCATION SUMMARY

100-41-405 Accounting

	<u>Payroll</u>	<u>General Accounting</u>	<u>Purchasing</u>	<u>Total</u>
100-30-304 Cupertino Scene	\$ -	\$ 5,793	\$ -	\$ 5,793
100-31-307 Public Access Support	\$ -	\$ 318	\$ 189	\$ 508
100-41-406 Business Licenses	\$ 1,338	\$ 6,450	\$ -	\$ 7,788
100-42-409 Duplication and Mail Services	\$ -	\$ 149	\$ -	\$ 149
100-60-600 Leadership 95014	\$ -	\$ 6,302	\$ 131	\$ 6,433
100-60-634 Park Planning and Restoration	\$ 1,562	\$ 3,968	\$ 630	\$ 6,160
100-61-602 Quinlan CTR Supervision	\$ 23,527	\$ 6,090	\$ -	\$ 29,617
100-61-603 BBF Picnic Area	\$ 5,426	\$ 9,930	\$ 241	\$ 15,597
100-61-605 Cultural Events	\$ 1,432	\$ 6,578	\$ 458	\$ 8,469
100-62-608 Youth and Teen MV Supervision	\$ 1,607	\$ 5,750	\$ -	\$ 7,357
100-62-609 Youth Program	\$ 1,854	\$ 8,869	\$ -	\$ 10,723
100-62-610 Teen Program	\$ 247	\$ 4,817	\$ -	\$ 5,064
100-62-611 Teen Center	\$ 865	\$ 6,217	\$ 116	\$ 7,198
100-62-612 Nature Program	\$ 3,658	\$ 7,426	\$ 267	\$ 11,351
100-63-615 Sports Physical Supervision	\$ 990	\$ 5,814	\$ -	\$ 6,804
100-63-618 Creekside Park Youth Sport	\$ -	\$ 2,207	\$ -	\$ 2,207
100-63-637 Monta Vista Recreation Center	\$ -	\$ 1,061	\$ -	\$ 1,061
100-64-622 Senior Adult Supervision	\$ 8,365	\$ 10,800	\$ -	\$ 19,166
100-64-623 Senior Center Case Manager	\$ 2,927	\$ 6,705	\$ -	\$ 9,632
100-64-624 Senior Adult Recreation	\$ 2,737	\$ 19,351	\$ 2,639	\$ 24,727
100-64-630 Blue Pheasant Restaurant	\$ -	\$ 530	\$ -	\$ 530
100-65-632 Community Outreach	\$ 2,001	\$ 6,047	\$ -	\$ 8,048
100-65-633 Disaster Preparedness	\$ -	\$ 2,652	\$ -	\$ 2,652
100-65-635 Neighborhood Watch	\$ -	\$ 1,294	\$ -	\$ 1,294
100-65-636 Library Extra Hours	\$ -	\$ 64	\$ -	\$ 64
100-70-700 Planning & Community Development - Administration	\$ 1,348	\$ 7,596	\$ -	\$ 8,944
100-71-701 Current Planning	\$ 9,408	\$ 12,688	\$ 2,460	\$ 24,556
100-71-702 Mid Long Term Planning	\$ 3,333	\$ 10,185	\$ 2,829	\$ 16,347
100-71-704 Annexations	\$ -	\$ 127	\$ -	\$ 127
100-71-705 Economic Development	\$ -	\$ 976	\$ 114	\$ 1,090
100-72-712 Human Services Grants	\$ -	\$ 594	\$ 622	\$ 1,216
100-73-713 General Building	\$ 3,319	\$ 9,527	\$ -	\$ 12,846

ALLOCATION SUMMARY

100-41-405 Accounting

	<u>Payroll</u>	<u>General Accounting</u>	<u>Purchasing</u>	<u>Total</u>
100-73-714 Construction Plan Check	\$ 6,510	\$ 8,593	\$ 1,647	\$ 16,751
100-73-715 Building Code Enforcement	\$ 7,149	\$ 12,052	\$ 10,362	\$ 29,563
100-73-718 Muni - Bldg Code Enforcement	\$ 3,447	\$ 6,365	\$ 379	\$ 10,191
100-82-804 Development Services	\$ 4,703	\$ 12,158	\$ 1,432	\$ 18,293
100-82-805 Inspection Service	\$ 1,425	\$ 4,244	\$ 114	\$ 5,783
100-83-807 Service Center Administration	\$ 3,722	\$ 10,227	\$ 342	\$ 14,291
100-85-818 Storm Drain Maintenance	\$ 2,075	\$ 6,174	\$ 209	\$ 8,459
100-85-819 Street Cleaning	\$ -	\$ 382	\$ -	\$ 382
100-85-823 Graffiti Removal	\$ -	\$ 424	\$ -	\$ 424
100-85-848 Street Lighting	\$ 854	\$ 6,790	\$ 393	\$ 8,037
100-85-850 Environmental Materials	\$ 854	\$ 7,554	\$ -	\$ 8,408
100-86-824 Over Passes and Medians	\$ 23,756	\$ 9,824	\$ 231	\$ 33,811
100-86-825 Street Tree Maintenance	\$ -	\$ 8,572	\$ -	\$ 8,572
100-86-826 Elmwood Program	\$ -	\$ 6,429	\$ -	\$ 6,429
100-88-844 Traffic Engineering	\$ 2,732	\$ 6,769	\$ 603	\$ 10,103
100-88-845 Traffic Signal Maintenance	\$ 3,214	\$ 8,975	\$ 491	\$ 12,680
100-90-001 No Department	\$ -	\$ 97,964	\$ -	\$ 97,964
100-90-502 EE Housing Loan	\$ -	\$ 64	\$ -	\$ 64
130-90-001 Non-Departmental	\$ -	\$ 1,867	\$ 348	\$ 2,216
210-90-001 No Department	\$ -	\$ 85	\$ -	\$ 85
210-90-978 Minor Storm Drain Improvements	\$ -	\$ 170	\$ 150	\$ 320
210-90-979 2012-13 Minor Storm Drain Imprv	\$ -	\$ 276	\$ -	\$ 276
210-90-980 SD Master Plan Update	\$ -	\$ 42	\$ 476	\$ 518
210-90-981	\$ -	\$ 42	\$ -	\$ 42
215-90-001 No Department	\$ -	\$ 2,546	\$ -	\$ 2,546
215-90-982 Bubb Rd Elm Ct Std Improv	\$ -	\$ 467	\$ 2,717	\$ 3,183
215-90-983 Monta Vista Storm Drainage	\$ -	\$ 615	\$ 2,829	\$ 3,445
230-81-802 Non-Point Source	\$ 2,151	\$ 10,121	\$ 114	\$ 12,387
230-85-819 Street Cleaning	\$ -	\$ 85	\$ -	\$ 85
230-90-001 No Department	\$ -	\$ 446	\$ -	\$ 446
250-71-703 RDA / Housing	\$ -	\$ 42	\$ -	\$ 42
260-72-707 CDBG General Admin	\$ 633	\$ 4,562	\$ -	\$ 5,194

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

ALLOCATION SUMMARY

100-41-405 Accounting

	<u>Payroll</u>	<u>General Accounting</u>	<u>Purchasing</u>	<u>Total</u>
260-72-709 Affordable housing	\$ -	\$ 467	\$ 698	\$ 1,165
260-72-710 Public Service Grants	\$ -	\$ 339	\$ 401	\$ 741
260-90-001 No Department	\$ -	\$ 679	\$ -	\$ 679
261-90-001 No Department	\$ -	\$ 42	\$ -	\$ 42
265-72-711 BMR Housing	\$ 505	\$ 6,344	\$ 951	\$ 7,800
265-90-001 No Department	\$ -	\$ 446	\$ -	\$ 446
270-85-820 Sidewalk Curb & Gutter	\$ 1,238	\$ 9,676	\$ 2,631	\$ 13,545
270-85-821 Street Pavement Maintenance	\$ 4,515	\$ 11,819	\$ 9,795	\$ 26,129
270-85-822 Street Sign Marking	\$ 5,462	\$ 8,318	\$ -	\$ 13,780
270-90-001 No Department	\$ -	\$ 1,804	\$ -	\$ 1,804
270-90-947 Bollinger Bike Lane	\$ -	\$ 42	\$ -	\$ 42
270-90-949 Pavemnt management	\$ -	\$ 85	\$ -	\$ 85
270-90-950 Curb Gutter Sidewalk Repair	\$ -	\$ 42	\$ -	\$ 42
270-90-954	\$ -	\$ 64	\$ -	\$ 64
270-90-956 PMP STP Grant	\$ -	\$ 42	\$ -	\$ 42
270-90-957 Phase I McClellan Sidewalk Improv	\$ -	\$ 64	\$ -	\$ 64
270-90-958 Orange & byrne Sidewalk Improv	\$ -	\$ 42	\$ -	\$ 42
270-90-959 Access Transition Plan Upgrade	\$ -	\$ 297	\$ 114	\$ 411
270-90-960 Bridge Rehab Minor	\$ -	\$ 21	\$ -	\$ 21
270-90-961 St. Median Irrg Plant Repl	\$ -	\$ 127	\$ 114	\$ 242
270-90-962 Bicycle Ped Facility Impr	\$ -	\$ 191	\$ 114	\$ 305
270-90-963 Mary Ped Stsca Improv	\$ -	\$ 106	\$ -	\$ 106
270-90-974 Fiber Ntwk Signal Interco	\$ -	\$ 85	\$ 472	\$ 557
270-90-975 Speed Bump Vista Lazaneo	\$ -	\$ 85	\$ 114	\$ 199
270-90-976 Ph 2 McClellan Sidewalk Improv	\$ -	\$ 21	\$ -	\$ 21
270-90-977 SCB Perimeter Turn Ext	\$ -	\$ 297	\$ 504	\$ 801
280-90-001 No Department	\$ -	\$ 361	\$ -	\$ 361
280-90-009 Lawrence Mitty Park	\$ -	\$ -	\$ 114	\$ 114
281-90-001 No Department	\$ -	\$ 658	\$ -	\$ 658
365-90-001 No Department	\$ -	\$ 297	\$ -	\$ 297
365-90-500 Facility Lease	\$ -	\$ 64	\$ -	\$ 64
420-90-001 No Department	\$ 52	\$ 276	\$ -	\$ 327

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

ALLOCATION SUMMARY

100-41-405 Accounting

	<u>Payroll</u>	<u>General Accounting</u>	<u>Purchasing</u>	<u>Total</u>
420-90-878 Wilson Park Irrigation Renovation	\$ -	\$ 42	\$ -	\$ 42
420-90-880 Env Edu Facility	\$ -	\$ 1,613	\$ 4,541	\$ 6,154
420-90-888	\$ -	\$ 85	\$ -	\$ 85
420-90-890 Civic Center Master Plan	\$ -	\$ 509	\$ 1,061	\$ 1,570
420-90-893 McClellan Ranch Signage	\$ -	\$ 127	\$ -	\$ 127
420-90-897 Spt Ctr Tennis Court Ret Wall	\$ -	\$ 658	\$ 114	\$ 772
420-90-898 SCCP Chain MP - MCLN to SCB	\$ -	\$ 806	\$ 997	\$ 1,804
420-90-899 Phase III Park Path Repairs	\$ -	\$ 127	\$ -	\$ 127
420-90-901	\$ -	\$ 42	\$ -	\$ 42
420-90-903 Mcl Ranch Ped Pkg Landscap	\$ -	\$ 424	\$ 1,206	\$ 1,631
420-90-904 Spt Ctr Resurf Tennis Cts	\$ -	\$ 191	\$ 726	\$ 917
420-90-905 MVRC Presch Play Area Improvement	\$ -	\$ 85	\$ 228	\$ 313
420-90-906 Portal Cricket Cage Repl	\$ -	\$ 191	\$ 228	\$ 419
420-90-928 McClellan Ranch Painting	\$ -	\$ 42	\$ -	\$ 42
420-90-932 McClellan Barn Eval Reno	\$ -	\$ 149	\$ -	\$ 149
420-90-934 Phs I Solar Assessment Public Bldg	\$ -	\$ 212	\$ -	\$ 212
420-90-935 Quinlan Fiber Install	\$ -	\$ 403	\$ -	\$ 403
420-90-936 Senior Center Improvements	\$ -	\$ 85	\$ -	\$ 85
420-90-937	\$ -	\$ 42	\$ -	\$ 42
420-90-938 Pub Bldg Solar Service Center	\$ -	\$ 1,018	\$ 387	\$ 1,405
420-90-939 Library Story Room Expansion	\$ -	\$ 276	\$ -	\$ 276
420-90-940 Civic Center Parking Structure	\$ -	\$ 764	\$ 343	\$ 1,106
420-90-941	\$ -	\$ 42	\$ -	\$ 42
420-90-942 Civic Center MP Implementation	\$ -	\$ 212	\$ 228	\$ 441
420-90-943 Senior Ctr Wd Flr Replacement	\$ -	\$ 85	\$ 533	\$ 618
420-90-944 Senior Ctr / Mary Landscap	\$ -	\$ 233	\$ 718	\$ 952
420-90-969	\$ -	\$ 42	\$ -	\$ 42
420-90-970 Various T / S Intersection Models	\$ -	\$ 42	\$ -	\$ 42
420-90-971	\$ -	\$ 42	\$ -	\$ 42
420-90-972	\$ -	\$ 42	\$ -	\$ 42
420-90-973	\$ -	\$ 42	\$ -	\$ 42
420-90-999	\$ -	\$ 42	\$ -	\$ 42

ALLOCATION SUMMARY

100-41-405 Accounting

	<u>Payroll</u>	<u>General Accounting</u>	<u>Purchasing</u>	<u>Total</u>
420-99-020 MR West Simms House Removal	\$ -	\$ -	\$ 486	\$ 486
420-99-022 QC Cupertino Room Lighting	\$ -	\$ -	\$ 136	\$ 136
420-99-026 Bicycle Transportation Plan Update	\$ -	\$ -	\$ 171	\$ 171
420-99-001 No Department	\$ -	\$ 106	\$ -	\$ 106
427-90-870 SC Corridor Park Ph I	\$ -	\$ 212	\$ 136	\$ 348
427-90-881 Phase II SC Corridor Park	\$ -	\$ 912	\$ 870	\$ 1,783
428-90-948 Mary Ave Footbridge	\$ -	\$ 42	\$ -	\$ 42
429-90-001 Non-Departmental	\$ -	\$ 255	\$ -	\$ 255
520-81-801 Resource Recovery	\$ 5,944	\$ 11,819	\$ 593	\$ 18,355
520-90-001 No Department	\$ -	\$ 382	\$ -	\$ 382
550-90-001 No Department	\$ -	\$ 127	\$ -	\$ 127
560-63-616 BBF Golf Course	\$ 3,692	\$ 14,492	\$ 646	\$ 18,829
560-90-001 No Department	\$ -	\$ 8,699	\$ -	\$ 8,699
560-90-885 Golf Irrigation Upgrades	\$ -	\$ 42	\$ -	\$ 42
560-90-895	\$ -	\$ 42	\$ -	\$ 42
570-63-621 Sports Center Operation	\$ 8,444	\$ 17,356	\$ 4,169	\$ 29,969
570-87-836 Bldg Maint Sports Center	\$ 1,093	\$ 10,864	\$ 114	\$ 12,070
570-90-001 No Department	\$ -	\$ 9,124	\$ -	\$ 9,124
580-62-613 Youth Teen Recreation	\$ 13,289	\$ 15,977	\$ 5,485	\$ 34,751
580-63-620 Sports Physical Recreation	\$ 7,232	\$ 15,638	\$ 4,613	\$ 27,483
580-90-001 Non-Departmental	\$ -	\$ 7,002	\$ -	\$ 7,002
580-90-879 Linda Vista Pond Renovation Stud	\$ -	\$ 42	\$ -	\$ 42
580-90-884 Fenced Dog Park	\$ -	\$ 149	\$ 114	\$ 263
580-90-896 Sport Center Sport Court	\$ -	\$ 679	\$ 1,831	\$ 2,510
580-90-907 Wilson Ball Sfty Net Scrn	\$ -	\$ 191	\$ 457	\$ 648
580-90-908 Wilson Bleacher Shade Cnp	\$ -	\$ 212	\$ 457	\$ 669
580-90-909 Wilson Renovation MP	\$ -	\$ 21	\$ -	\$ 21
580-90-929 Quinlan Interior Upgrades	\$ -	\$ 934	\$ 228	\$ 1,162
580-90-945 Wilson Bldg Landscape Improvement	\$ -	\$ 255	\$ 576	\$ 830
610-34-310 Information Technology	\$ 6,303	\$ 14,492	\$ 1,734	\$ 22,529
610-35-986 GIS	\$ 1,608	\$ 42	\$ 114	\$ 1,765
610-90-001 No Department	\$ -	\$ 679	\$ -	\$ 679

ALLOCATION SUMMARY

100-41-405 Accounting

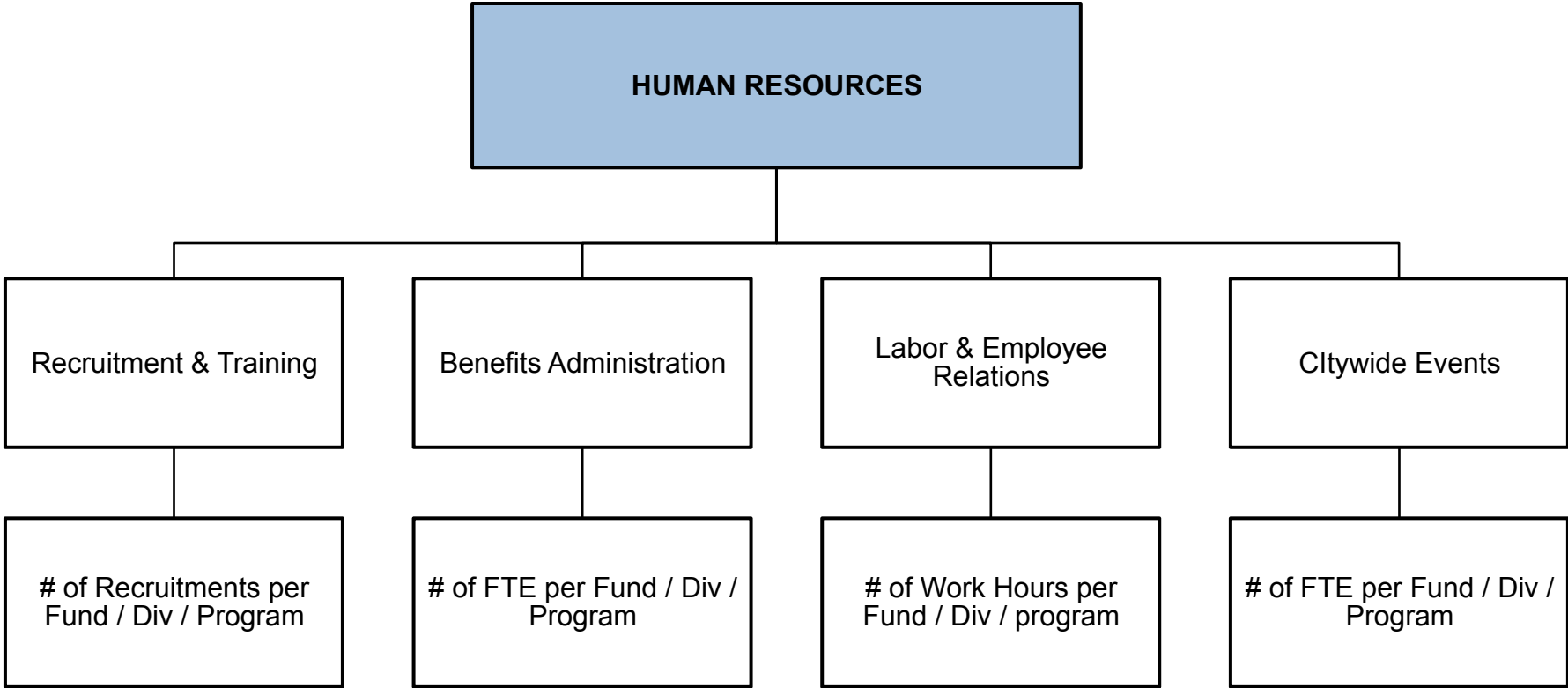
	<u>Payroll</u>	<u>General Accounting</u>	<u>Purchasing</u>	<u>Total</u>
610-90-986 GIS	\$ -	\$ 721	\$ 114	\$ 836
610-90-989 Network Upgrade	\$ -	\$ 1,719	\$ 701	\$ 2,420
610-90-991 New Project Contingency	\$ -	\$ 573	\$ -	\$ 573
610-90-992 Video Division	\$ -	\$ 509	\$ -	\$ 509
610-90-995	\$ -	\$ 64	\$ -	\$ 64
615-31-305 Government Channel	\$ 3,779	\$ 13,495	\$ 5,760	\$ 23,034
615-31-306 Govt Channel Special Project	\$ -	\$ 4,031	\$ -	\$ 4,031
615-32-308 City Website	\$ 1,424	\$ 7,936	\$ -	\$ 9,359
615-90-001 No Department	\$ -	\$ 764	\$ -	\$ 764
620-44-418 Workers Compensation Insurance	\$ 283	\$ 7,532	\$ -	\$ 7,816
620-90-001 No Department	\$ -	\$ 424	\$ -	\$ 424
630-85-849 Equipment Maintenance	\$ 1,378	\$ 12,604	\$ -	\$ 13,981
630-90-001 No Department	\$ -	\$ 361	\$ -	\$ 361
630-90-985 Fixed Assets Acquisition	\$ -	\$ 488	\$ 2,032	\$ 2,520
641-44-419 Long Term Disability	\$ -	\$ 170	\$ -	\$ 170
641-44-420 Compensated Absence	\$ -	\$ 403	\$ -	\$ 403
641-90-001 No Department	\$ -	\$ 658	\$ -	\$ 658
642-44-414 HR Retiree Benefits	\$ -	\$ 679	\$ -	\$ 679
642-90-001 No Department	\$ -	\$ 42	\$ -	\$ 42
Total	\$ 295,395	\$ 972,882	\$ 114,264	\$ 1,382,540

(8) Human Resources

The Human Resources Division is responsible for the administration of employee benefits and labor relations, recruitment, classification, compensation, employee development, and benefits. The Division also administers risk management, safety and wellness, and workers compensation programs for all City Departments. Costs for this department were allocated based on the estimated level of effort associated with support of the Receiving Departments, as follows:

- **Recruitment** – represents the support associated with recruiting for new positions and is allocated based on the number of full and part-time recruitments per Fund / Division / and Program.
- **Benefits Administration** – this function represents the support provided by Human Resources staff in processing all benefits for City employees and these costs have been allocated based on total number of full-time employees per Fund / Division / Program.
- **Labor & Employee Relations** – this function represents the support associated with general employee issues and any labor groups negotiations. These costs have been allocated based on the total number of full-time employees per Fund / Division / Program
- **Citywide Events** – this function represents the support associated with administering employee recognition events. These costs have been allocated based on the total number of full-time employees per Fund / Division / Program

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:



(8.1) Human Resources Detail Reports

The following pages 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

100-44-412/417 Human Resources

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 1,381,389		\$ 1,381,389
Total Deductions	\$ -		\$ -
Incoming Costs			
100-10-100 City Council	\$ 6,346	\$ 7,813	\$ 14,159
100-12-120 City Manager	\$ 93,509	\$ 38,837	\$ 132,345
100-15-141 City Attorney	\$ 136,052	\$ 9,721	\$ 145,773
100-40-400 Administrative Services - Admin	\$ 146,842	\$ 62,843	\$ 209,685
100-41-405 Accounting	\$ 20,439	\$ 3,880	\$ 24,319
100-44-412/417 Human Resources		\$ 21,567	\$ 21,567
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)		\$ 5,640	\$ 5,640
100-84- Grounds Maintenance		\$ 2,194	\$ 2,194
100-87- Facilities (Building) Maintenance		\$ 24,708	\$ 24,708
Total Incoming Costs	\$ 403,188	\$ 177,202	\$ 580,390
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 1,784,577	\$ 177,202	\$ 1,961,779

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

DEPARTMENTAL EXPENSE DETAIL

100-44-412/417 Human Resources

Expense Type	\$	General Admin	Recruitment	Benefits Administration	Labor & Employee Relations	Citywide Events
Personnel						
Salaries	\$ 368,770	\$ 70,584	\$ 104,082	\$ 100,452	\$ 63,541	\$ 30,111
Benefits	\$ 200,880	\$ 38,449	\$ 56,697	\$ 54,719	\$ 34,612	\$ 16,402
Subtotal Personnel Cost	\$ 569,650	\$ 109,034	\$ 160,779	\$ 155,171	\$ 98,153	\$ 46,513
Operating Services & Supplies						
Materials	\$ 54,814	\$ 10,492	\$ 15,471	\$ 14,931	\$ 9,445	\$ 4,476
Contract Services	\$ 638,550	\$ 122,222	\$ 180,225	\$ 173,939	\$ 110,025	\$ 52,139
Contingency	\$ 61,126	\$ 11,700	\$ 17,252	\$ 16,651	\$ 10,532	\$ 4,991
Cost Allocation	\$ 57,249	\$ 10,958	\$ 16,158	\$ 15,594	\$ 9,864	\$ 4,675
Subtotal Operating Cost	\$ 811,739	\$ 155,371	\$ 229,106	\$ 221,115	\$ 139,866	\$ 66,280
DEPARTMENTAL EXPENDITURES	\$ 1,381,389	\$ 264,405	\$ 389,885	\$ 376,286	\$ 238,019	\$ 112,793
Disallowed Costs						
	\$ -					
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments						
	\$ -					
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 1,381,389	\$ 264,405	\$ 389,885	\$ 376,286	\$ 238,019	\$ 112,793
First Allocation						\$ 112,793
Incoming - All Others	\$ 403,188	\$ 77,172	\$ 113,796	\$ 109,827	\$ 69,471	\$ 32,921
Reallocate Admin Costs	\$ 0	\$ (341,577)	\$ 119,228	\$ 115,070	\$ 72,787	\$ 34,493
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 1,784,577		\$ 622,910	\$ 601,183	\$ 380,277	\$ 180,207
Second Allocation						
Incoming - All Others	\$ 177,202	\$ 33,917	\$ 50,014	\$ 48,269	\$ 30,533	\$ 14,469
Reallocate Admin Costs	\$ 0	\$ (33,917)	\$ 11,839	\$ 11,426	\$ 7,227	\$ 3,425
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 177,202		\$ 61,853	\$ 59,695	\$ 37,760	\$ 17,894
TOTAL ALLOCATED	\$ 1,961,779		\$ 684,762	\$ 660,879	\$ 418,037	\$ 198,101

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-44-412/417 Human Resources

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Recruitment							
100-12-120 City Manager	2.00	3.077%	\$ 19,166		\$ 19,166		\$ 19,166
100-13-130/132 City Clerk	0.25	0.385%	\$ 2,396		\$ 2,396		\$ 2,396
100-15-141 City Attorney	0.25	0.385%	\$ 2,396		\$ 2,396		\$ 2,396
100-30-300 Public Affairs	1.00	1.538%	\$ 9,583		\$ 9,583		\$ 9,583
100-40-400 Administrative Services - Admin	1.25	1.923%	\$ 11,979		\$ 11,979		\$ 11,979
100-41-405 Accounting	0.25	0.385%	\$ 2,396		\$ 2,396		\$ 2,396
100-80-800 Public Works Administration	16.75	25.769%	\$ 160,519		\$ 160,519	\$ 17,267	\$ 177,786
100-82-806 CIP Administration	1.00	1.538%	\$ 9,583		\$ 9,583	\$ 1,031	\$ 10,614
100-12-122 Environmental Affairs	2.25	3.462%	\$ 21,562		\$ 21,562	\$ 2,319	\$ 23,882
100-61-603 BBF Picnic Area	13.50	20.769%	\$ 129,374		\$ 129,374	\$ 13,917	\$ 143,290
100-61-605 Cultural Events	1.00	1.538%	\$ 9,583		\$ 9,583	\$ 1,031	\$ 10,614
100-62-608 Youth and Teen MV Supervision	5.25	8.077%	\$ 50,312		\$ 50,312	\$ 5,412	\$ 55,724
100-62-611 Teen Center	2.00	3.077%	\$ 19,166		\$ 19,166	\$ 2,062	\$ 21,228
100-63-615 Sports Physical Supervision	6.75	10.385%	\$ 64,687		\$ 64,687	\$ 6,958	\$ 71,645
100-64-622 Senior Adult Supervision	0.75	1.154%	\$ 7,187		\$ 7,187	\$ 773	\$ 7,961
100-64-623 Senior Center Case Manager	1.00	1.538%	\$ 9,583		\$ 9,583	\$ 1,031	\$ 10,614
100-71-701 Current Planning	3.00	4.615%	\$ 28,750		\$ 28,750	\$ 3,093	\$ 31,842
100-73-713 General Building	2.50	3.846%	\$ 23,958		\$ 23,958	\$ 2,577	\$ 26,535
230-81-802 Non-Point Source	0.35	0.538%	\$ 3,354		\$ 3,354	\$ 361	\$ 3,715
520-81-801 Resource Recovery	0.65	1.000%	\$ 6,229		\$ 6,229	\$ 670	\$ 6,899
560-63-616 BBF Golf Course	1.00	1.538%	\$ 9,583		\$ 9,583	\$ 1,031	\$ 10,614
570-63-621 Sports Center Operation	1.25	1.923%	\$ 11,979		\$ 11,979	\$ 1,289	\$ 13,268
630-85-849 Equipment Maintenance	1.00	1.538%	\$ 9,583		\$ 9,583	\$ 1,031	\$ 10,614
Total	65.00	100.000%	\$ 622,910	\$ -	\$ 622,910	\$ 61,853	\$ 684,762

Allocation Basis:

of Recruitments / Dept / Program

Source of Allocation:

FY 14-15 Recruitments

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-44-412/417 Human Resources

ALLOCATION DETAIL							
	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Benefits Administration							
100-10-100 City Council	0.40	0.225%	\$ 1,353		\$ 1,353		\$ 1,353
100-12-120 City Manager	2.95	1.660%	\$ 9,977		\$ 9,977		\$ 9,977
100-13-130/132 City Clerk	3.40	1.913%	\$ 11,499		\$ 11,499		\$ 11,499
100-15-141 City Attorney	3.00	1.688%	\$ 10,147		\$ 10,147		\$ 10,147
100-30-300 Public Affairs	1.05	0.591%	\$ 3,551		\$ 3,551		\$ 3,551
100-40-400 Administrative Services - Admin	2.50	1.406%	\$ 8,455		\$ 8,455		\$ 8,455
100-41-405 Accounting	5.20	2.925%	\$ 17,587		\$ 17,587		\$ 17,587
100-44-412/417 Human Resources	3.30	1.857%	\$ 11,161		\$ 11,161		\$ 11,161
100-60-601 Recreation & Community Services - Admin	1.85	1.041%	\$ 6,257		\$ 6,257	\$ 708	\$ 6,965
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	1.85	1.041%	\$ 6,257		\$ 6,257	\$ 708	\$ 6,965
100-80-800 Public Works Administration	3.05	1.716%	\$ 10,316		\$ 10,316	\$ 1,167	\$ 11,483
100-82-806 CIP Administration	3.00	1.688%	\$ 10,147		\$ 10,147	\$ 1,148	\$ 11,295
100-84- Grounds Maintenance	19.75	11.111%	\$ 66,798		\$ 66,798	\$ 7,560	\$ 74,358
100-87- Facilities (Building) Maintenance	7.40	4.163%	\$ 25,028		\$ 25,028	\$ 2,833	\$ 27,861
100-11-131 Technology, Information & Communications Commission	0.10	0.056%	\$ 338		\$ 338	\$ 38	\$ 376
100-11-140 Library Commission	0.05	0.028%	\$ 169		\$ 169	\$ 19	\$ 188
100-11-142 Fine Arts Commission	0.15	0.084%	\$ 507		\$ 507	\$ 57	\$ 565
100-11-160 Park & Recreation Commission	0.10	0.056%	\$ 338		\$ 338	\$ 38	\$ 376
100-11-165 Teen Commission	0.25	0.141%	\$ 846		\$ 846	\$ 96	\$ 941
100-11-170 Planning Commission	0.30	0.169%	\$ 1,015		\$ 1,015	\$ 115	\$ 1,129
100-11-175 Housing Commission	0.15	0.084%	\$ 507		\$ 507	\$ 57	\$ 565
100-12-122 Environmental Affairs	1.90	1.069%	\$ 6,426		\$ 6,426	\$ 727	\$ 7,153
100-12-125 Economic Development	1.00	0.563%	\$ 3,382		\$ 3,382	\$ 383	\$ 3,765
100-20-202 Code Enforcement	2.00	1.125%	\$ 6,764		\$ 6,764	\$ 766	\$ 7,530
100-30-304 Cupertino Scene	0.10	0.056%	\$ 338		\$ 338	\$ 38	\$ 376
100-41-406 Business Licenses	1.10	0.619%	\$ 3,720		\$ 3,720	\$ 421	\$ 4,141
100-60-600 Leadership 95014	0.10	0.056%	\$ 338		\$ 338	\$ 38	\$ 376
100-60-634 Park Planning and Restoration	1.00	0.563%	\$ 3,382		\$ 3,382	\$ 383	\$ 3,765
100-61-602 Quinlan CTR Supervision	5.42	3.049%	\$ 18,331		\$ 18,331	\$ 2,075	\$ 20,406
100-61-603 BBF Picnic Area	1.25	0.703%	\$ 4,228		\$ 4,228	\$ 478	\$ 4,706
100-61-605 Cultural Events	0.33	0.186%	\$ 1,116		\$ 1,116	\$ 126	\$ 1,242
100-62-608 Youth and Teen MV Supervision	0.65	0.366%	\$ 2,198		\$ 2,198	\$ 249	\$ 2,447
100-62-609 Youth Program	0.75	0.422%	\$ 2,537		\$ 2,537	\$ 287	\$ 2,824
100-62-610 Teen Program	0.10	0.056%	\$ 338		\$ 338	\$ 38	\$ 376
100-62-611 Teen Center	0.35	0.197%	\$ 1,184		\$ 1,184	\$ 134	\$ 1,318
100-62-612 Nature Program	1.48	0.833%	\$ 5,006		\$ 5,006	\$ 567	\$ 5,572
100-63-615 Sports Physical Supervision	0.60	0.338%	\$ 2,029		\$ 2,029	\$ 230	\$ 2,259
100-64-622 Senior Adult Supervision	4.83	2.717%	\$ 16,336		\$ 16,336	\$ 1,849	\$ 18,185
100-64-623 Senior Center Case Manager	1.69	0.951%	\$ 5,716		\$ 5,716	\$ 647	\$ 6,363

CITY OF CUPERTINO, CA
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100-44-412/417 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-64-624 Senior Adult Recreation	1.58	0.889%	\$ 5,344		\$ 5,344	\$ 605	\$ 5,949
100-65-632 Community Outreach	0.75	0.422%	\$ 2,537		\$ 2,537	\$ 287	\$ 2,824
100-70-700 Planning & Community Development - Administration	0.90	0.506%	\$ 3,044		\$ 3,044	\$ 345	\$ 3,388
100-71-701 Current Planning	6.35	3.572%	\$ 21,477		\$ 21,477	\$ 2,431	\$ 23,908
100-71-702 Mid Long Term Planning	2.25	1.266%	\$ 7,610		\$ 7,610	\$ 861	\$ 8,471
100-73-713 General Building	2.60	1.463%	\$ 8,794		\$ 8,794	\$ 995	\$ 9,789
100-73-714 Construction Plan Check	5.10	2.869%	\$ 17,249		\$ 17,249	\$ 1,952	\$ 19,201
100-73-715 Building Code Enforcement	5.60	3.150%	\$ 18,940		\$ 18,940	\$ 2,144	\$ 21,084
100-73-718 Muni - Bldg Code Enforcement	2.70	1.519%	\$ 9,132		\$ 9,132	\$ 1,034	\$ 10,165
100-82-804 Development Services	3.30	1.857%	\$ 11,161		\$ 11,161	\$ 1,263	\$ 12,424
100-82-805 Inspection Service	1.00	0.563%	\$ 3,382		\$ 3,382	\$ 383	\$ 3,765
100-83-807 Service Center Administration	2.50	1.406%	\$ 8,455		\$ 8,455	\$ 957	\$ 9,412
100-85-818 Storm Drain Maintenance	0.85	0.478%	\$ 2,875		\$ 2,875	\$ 325	\$ 3,200
100-85-848 Street Lighting	0.35	0.197%	\$ 1,184		\$ 1,184	\$ 134	\$ 1,318
100-85-850 Environmental Materials	0.35	0.197%	\$ 1,184		\$ 1,184	\$ 134	\$ 1,318
100-86-824 Over Passes and Medians	14.70	8.270%	\$ 49,718		\$ 49,718	\$ 5,627	\$ 55,345
100-86-826 Elmwood Program	2.70	1.519%	\$ 9,132		\$ 9,132	\$ 1,034	\$ 10,165
100-88-844 Traffic Engineering	1.70	0.956%	\$ 5,750		\$ 5,750	\$ 651	\$ 6,400
100-88-845 Traffic Signal Maintenance	2.00	1.125%	\$ 6,764		\$ 6,764	\$ 766	\$ 7,530
230-81-802 Non-Point Source	2.17	1.221%	\$ 7,339		\$ 7,339	\$ 831	\$ 8,170
260-72-707 CDBG General Admin	0.47	0.264%	\$ 1,590		\$ 1,590	\$ 180	\$ 1,770
265-72-711 BMR Housing	0.33	0.186%	\$ 1,116		\$ 1,116	\$ 126	\$ 1,242
270-85-820 Sidewalk Curb & Gutter	0.85	0.478%	\$ 2,875		\$ 2,875	\$ 325	\$ 3,200
270-85-821 Street Pavement Maintenance	3.10	1.744%	\$ 10,485		\$ 10,485	\$ 1,187	\$ 11,671
270-85-822 Street Sign Marking	3.75	2.110%	\$ 12,683		\$ 12,683	\$ 1,435	\$ 14,119
520-81-801 Resource Recovery	3.85	2.166%	\$ 13,021		\$ 13,021	\$ 1,474	\$ 14,495
560-63-616 BBF Golf Course	1.25	0.703%	\$ 4,228		\$ 4,228	\$ 478	\$ 4,706
570-63-621 Sports Center Operation	2.40	1.350%	\$ 8,117		\$ 8,117	\$ 919	\$ 9,036
570-87-836 Bldg Maint Sports Center	0.75	0.422%	\$ 2,537		\$ 2,537	\$ 287	\$ 2,824
580-62-613 Youth Teen Recreation	2.25	1.266%	\$ 7,610		\$ 7,610	\$ 861	\$ 8,471
580-63-620 Sports Physical Recreation	1.75	0.985%	\$ 5,919		\$ 5,919	\$ 670	\$ 6,589
610-34-310 Information Technology	4.90	2.757%	\$ 16,573		\$ 16,573	\$ 1,876	\$ 18,448
610-35-986 GIS	1.00	0.563%	\$ 3,382		\$ 3,382	\$ 383	\$ 3,765
615-31-305 Government Channel	3.15	1.772%	\$ 10,654		\$ 10,654	\$ 1,206	\$ 11,860
615-32-308 City Website	0.95	0.534%	\$ 3,213		\$ 3,213	\$ 364	\$ 3,577
620-44-418 Workers Compensation Insurance	0.20	0.113%	\$ 676		\$ 676	\$ 77	\$ 753
630-85-849 Equipment Maintenance	2.90	1.632%	\$ 9,808		\$ 9,808	\$ 1,110	\$ 10,918
Total	177.75	100.000%	\$ 601,183	\$ -	\$ 601,183	\$ 59,695	\$ 660,879

Allocation Basis:

FTE per Fund / Dept / Program

Source of Allocation:

FY 14-15 Personnel

CITY OF CUPERTINO, CA
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100-44-412/417 Human Resources

ALLOCATION DETAIL							
	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Labor & Employee Relations							
100-10-100 City Council	0.40	0.225%	\$ 856		\$ 856		\$ 856
100-12-120 City Manager	2.95	1.660%	\$ 6,311		\$ 6,311		\$ 6,311
100-13-130/132 City Clerk	3.40	1.913%	\$ 7,274		\$ 7,274		\$ 7,274
100-15-141 City Attorney	3.00	1.688%	\$ 6,418		\$ 6,418		\$ 6,418
100-30-300 Public Affairs	1.05	0.591%	\$ 2,246		\$ 2,246		\$ 2,246
100-40-400 Administrative Services - Admin	2.50	1.406%	\$ 5,348		\$ 5,348		\$ 5,348
100-41-405 Accounting	5.20	2.925%	\$ 11,125		\$ 11,125		\$ 11,125
100-44-412/417 Human Resources	3.30	1.857%	\$ 7,060		\$ 7,060		\$ 7,060
100-60-601 Recreation & Community Services - Admin	1.85	1.041%	\$ 3,958		\$ 3,958	\$ 448	\$ 4,406
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	1.85	1.041%	\$ 3,958		\$ 3,958	\$ 448	\$ 4,406
100-80-800 Public Works Administration	3.05	1.716%	\$ 6,525		\$ 6,525	\$ 738	\$ 7,264
100-82-806 CIP Administration	3.00	1.688%	\$ 6,418		\$ 6,418	\$ 726	\$ 7,145
100-84- Grounds Maintenance	19.75	11.111%	\$ 42,253		\$ 42,253	\$ 4,782	\$ 47,035
100-87- Facilities (Building) Maintenance	7.40	4.163%	\$ 15,831		\$ 15,831	\$ 1,792	\$ 17,623
100-11-131 Technology, Information & Communications Commission	0.10	0.056%	\$ 214		\$ 214	\$ 24	\$ 238
100-11-140 Library Commission	0.05	0.028%	\$ 107		\$ 107	\$ 12	\$ 119
100-11-142 Fine Arts Commission	0.15	0.084%	\$ 321		\$ 321	\$ 36	\$ 357
100-11-160 Park & Recreation Commission	0.10	0.056%	\$ 214		\$ 214	\$ 24	\$ 238
100-11-165 Teen Commission	0.25	0.141%	\$ 535		\$ 535	\$ 61	\$ 595
100-11-170 Planning Commission	0.30	0.169%	\$ 642		\$ 642	\$ 73	\$ 714
100-11-175 Housing Commission	0.15	0.084%	\$ 321		\$ 321	\$ 36	\$ 357
100-12-122 Environmental Affairs	1.90	1.069%	\$ 4,065		\$ 4,065	\$ 460	\$ 4,525
100-12-125 Economic Development	1.00	0.563%	\$ 2,139		\$ 2,139	\$ 242	\$ 2,382
100-20-202 Code Enforcement	2.00	1.125%	\$ 4,279		\$ 4,279	\$ 484	\$ 4,763
100-30-304 Cupertino Scene	0.10	0.056%	\$ 214		\$ 214	\$ 24	\$ 238
100-41-406 Business Licenses	1.10	0.619%	\$ 2,353		\$ 2,353	\$ 266	\$ 2,620
100-60-600 Leadership 95014	0.10	0.056%	\$ 214		\$ 214	\$ 24	\$ 238
100-60-634 Park Planning and Restoration	1.00	0.563%	\$ 2,139		\$ 2,139	\$ 242	\$ 2,382
100-61-602 Quinlan CTR Supervision	5.42	3.049%	\$ 11,595		\$ 11,595	\$ 1,312	\$ 12,908
100-61-603 BBF Picnic Area	1.25	0.703%	\$ 2,674		\$ 2,674	\$ 303	\$ 2,977
100-61-605 Cultural Events	0.33	0.186%	\$ 706		\$ 706	\$ 80	\$ 786
100-62-608 Youth and Teen MV Supervision	0.65	0.366%	\$ 1,391		\$ 1,391	\$ 157	\$ 1,548
100-62-609 Youth Program	0.75	0.422%	\$ 1,605		\$ 1,605	\$ 182	\$ 1,786
100-62-610 Teen Program	0.10	0.056%	\$ 214		\$ 214	\$ 24	\$ 238
100-62-611 Teen Center	0.35	0.197%	\$ 749		\$ 749	\$ 85	\$ 834
100-62-612 Nature Program	1.48	0.833%	\$ 3,166		\$ 3,166	\$ 358	\$ 3,525
100-63-615 Sports Physical Supervision	0.60	0.338%	\$ 1,284		\$ 1,284	\$ 145	\$ 1,429
100-64-622 Senior Adult Supervision	4.83	2.717%	\$ 10,333		\$ 10,333	\$ 1,169	\$ 11,503
100-64-623 Senior Center Case Manager	1.69	0.951%	\$ 3,616		\$ 3,616	\$ 409	\$ 4,025

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100-44-412/417 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-64-624 Senior Adult Recreation	1.58	0.889%	\$ 3,380		\$ 3,380	\$ 383	\$ 3,763
100-65-632 Community Outreach	0.75	0.422%	\$ 1,605		\$ 1,605	\$ 182	\$ 1,786
100-70-700 Planning & Community Development - Administration	0.90	0.506%	\$ 1,925		\$ 1,925	\$ 218	\$ 2,143
100-71-701 Current Planning	6.35	3.572%	\$ 13,585		\$ 13,585	\$ 1,538	\$ 15,123
100-71-702 Mid Long Term Planning	2.25	1.266%	\$ 4,814		\$ 4,814	\$ 545	\$ 5,358
100-73-713 General Building	2.60	1.463%	\$ 5,562		\$ 5,562	\$ 630	\$ 6,192
100-73-714 Construction Plan Check	5.10	2.869%	\$ 10,911		\$ 10,911	\$ 1,235	\$ 12,146
100-73-715 Building Code Enforcement	5.60	3.150%	\$ 11,981		\$ 11,981	\$ 1,356	\$ 13,337
100-73-718 Muni - Bldg Code Enforcement	2.70	1.519%	\$ 5,776		\$ 5,776	\$ 654	\$ 6,430
100-82-804 Development Services	3.30	1.857%	\$ 7,060		\$ 7,060	\$ 799	\$ 7,859
100-82-805 Inspection Service	1.00	0.563%	\$ 2,139		\$ 2,139	\$ 242	\$ 2,382
100-83-807 Service Center Administration	2.50	1.406%	\$ 5,348		\$ 5,348	\$ 605	\$ 5,954
100-85-818 Storm Drain Maintenance	0.85	0.478%	\$ 1,818		\$ 1,818	\$ 206	\$ 2,024
100-85-848 Street Lighting	0.35	0.197%	\$ 749		\$ 749	\$ 85	\$ 834
100-85-850 Environmental Materials	0.35	0.197%	\$ 749		\$ 749	\$ 85	\$ 834
100-86-824 Over Passes and Medians	14.70	8.270%	\$ 31,449		\$ 31,449	\$ 3,559	\$ 35,008
100-86-826 Elmwood Program	2.70	1.519%	\$ 5,776		\$ 5,776	\$ 654	\$ 6,430
100-88-844 Traffic Engineering	1.70	0.956%	\$ 3,637		\$ 3,637	\$ 412	\$ 4,049
100-88-845 Traffic Signal Maintenance	2.00	1.125%	\$ 4,279		\$ 4,279	\$ 484	\$ 4,763
230-81-802 Non-Point Source	2.17	1.221%	\$ 4,642		\$ 4,642	\$ 525	\$ 5,168
260-72-707 CDBG General Admin	0.47	0.264%	\$ 1,006		\$ 1,006	\$ 114	\$ 1,119
265-72-711 BMR Housing	0.33	0.186%	\$ 706		\$ 706	\$ 80	\$ 786
270-85-820 Sidewalk Curb & Gutter	0.85	0.478%	\$ 1,818		\$ 1,818	\$ 206	\$ 2,024
270-85-821 Street Pavement Maintenance	3.10	1.744%	\$ 6,632		\$ 6,632	\$ 751	\$ 7,383
270-85-822 Street Sign Marking	3.75	2.110%	\$ 8,023		\$ 8,023	\$ 908	\$ 8,931
520-81-801 Resource Recovery	3.85	2.166%	\$ 8,237		\$ 8,237	\$ 932	\$ 9,169
560-63-616 BBF Golf Course	1.25	0.703%	\$ 2,674		\$ 2,674	\$ 303	\$ 2,977
570-63-621 Sports Center Operation	2.40	1.350%	\$ 5,135		\$ 5,135	\$ 581	\$ 5,716
570-87-836 Bldg Maint Sports Center	0.75	0.422%	\$ 1,605		\$ 1,605	\$ 182	\$ 1,786
580-62-613 Youth Teen Recreation	2.25	1.266%	\$ 4,814		\$ 4,814	\$ 545	\$ 5,358
580-63-620 Sports Physical Recreation	1.75	0.985%	\$ 3,744		\$ 3,744	\$ 424	\$ 4,168
610-34-310 Information Technology	4.90	2.757%	\$ 10,483		\$ 10,483	\$ 1,186	\$ 11,669
610-35-986 GIS	1.00	0.563%	\$ 2,139		\$ 2,139	\$ 242	\$ 2,382
615-31-305 Government Channel	3.15	1.772%	\$ 6,739		\$ 6,739	\$ 763	\$ 7,502
615-32-308 City Website	0.95	0.534%	\$ 2,032		\$ 2,032	\$ 230	\$ 2,262
620-44-418 Workers Compensation Insurance	0.20	0.113%	\$ 428		\$ 428	\$ 48	\$ 476
630-85-849 Equipment Maintenance	2.90	1.632%	\$ 6,204		\$ 6,204	\$ 702	\$ 6,906
Total	177.75	100.000%	\$ 380,277	\$ -	\$ 380,277	\$ 37,760	\$ 418,037

Allocation Basis:

FTE per Fund / Dept / Program

Source of Allocation:

FY 14-15 Personnel

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-44-412/417 Human Resources

ALLOCATION DETAIL							
	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Citywide Events							
100-10-100 City Council	0.40	0.225%	\$ 406		\$ 406		\$ 406
100-12-120 City Manager	2.95	1.660%	\$ 2,991		\$ 2,991		\$ 2,991
100-13-130/132 City Clerk	3.40	1.913%	\$ 3,447		\$ 3,447		\$ 3,447
100-15-141 City Attorney	3.00	1.688%	\$ 3,041		\$ 3,041		\$ 3,041
100-30-300 Public Affairs	1.05	0.591%	\$ 1,065		\$ 1,065		\$ 1,065
100-40-400 Administrative Services - Admin	2.50	1.406%	\$ 2,535		\$ 2,535		\$ 2,535
100-41-405 Accounting	5.20	2.925%	\$ 5,272		\$ 5,272		\$ 5,272
100-44-412/417 Human Resources	3.30	1.857%	\$ 3,346		\$ 3,346		\$ 3,346
100-60-601 Recreation & Community Services - Admin	1.85	1.041%	\$ 1,876		\$ 1,876	\$ 212	\$ 2,088
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	1.85	1.041%	\$ 1,876		\$ 1,876	\$ 212	\$ 2,088
100-80-800 Public Works Administration	3.05	1.716%	\$ 3,092		\$ 3,092	\$ 350	\$ 3,442
100-82-806 CIP Administration	3.00	1.688%	\$ 3,041		\$ 3,041	\$ 344	\$ 3,386
100-84- Grounds Maintenance	19.75	11.111%	\$ 20,023		\$ 20,023	\$ 2,266	\$ 22,289
100-87- Facilities (Building) Maintenance	7.40	4.163%	\$ 7,502		\$ 7,502	\$ 849	\$ 8,351
100-11-131 Technology, Information & Communications Commission	0.10	0.056%	\$ 101		\$ 101	\$ 11	\$ 113
100-11-140 Library Commission	0.05	0.028%	\$ 51		\$ 51	\$ 6	\$ 56
100-11-142 Fine Arts Commission	0.15	0.084%	\$ 152		\$ 152	\$ 17	\$ 169
100-11-160 Park & Recreation Commission	0.10	0.056%	\$ 101		\$ 101	\$ 11	\$ 113
100-11-165 Teen Commission	0.25	0.141%	\$ 253		\$ 253	\$ 29	\$ 282
100-11-170 Planning Commission	0.30	0.169%	\$ 304		\$ 304	\$ 34	\$ 339
100-11-175 Housing Commission	0.15	0.084%	\$ 152		\$ 152	\$ 17	\$ 169
100-12-122 Environmental Affairs	1.90	1.069%	\$ 1,926		\$ 1,926	\$ 218	\$ 2,144
100-12-125 Economic Development	1.00	0.563%	\$ 1,014		\$ 1,014	\$ 115	\$ 1,129
100-20-202 Code Enforcement	2.00	1.125%	\$ 2,028		\$ 2,028	\$ 229	\$ 2,257
100-30-304 Cupertino Scene	0.10	0.056%	\$ 101		\$ 101	\$ 11	\$ 113
100-41-406 Business Licenses	1.10	0.619%	\$ 1,115		\$ 1,115	\$ 126	\$ 1,241
100-60-600 Leadership 95014	0.10	0.056%	\$ 101		\$ 101	\$ 11	\$ 113
100-60-634 Park Planning and Restoration	1.00	0.563%	\$ 1,014		\$ 1,014	\$ 115	\$ 1,129
100-61-602 Quinlan CTR Supervision	5.42	3.049%	\$ 5,495		\$ 5,495	\$ 622	\$ 6,117
100-61-603 BBF Picnic Area	1.25	0.703%	\$ 1,267		\$ 1,267	\$ 143	\$ 1,411
100-61-605 Cultural Events	0.33	0.186%	\$ 335		\$ 335	\$ 38	\$ 372
100-62-608 Youth and Teen MV Supervision	0.65	0.366%	\$ 659		\$ 659	\$ 75	\$ 734
100-62-609 Youth Program	0.75	0.422%	\$ 760		\$ 760	\$ 86	\$ 846
100-62-610 Teen Program	0.10	0.056%	\$ 101		\$ 101	\$ 11	\$ 113
100-62-611 Teen Center	0.35	0.197%	\$ 355		\$ 355	\$ 40	\$ 395
100-62-612 Nature Program	1.48	0.833%	\$ 1,500		\$ 1,500	\$ 170	\$ 1,670
100-63-615 Sports Physical Supervision	0.60	0.338%	\$ 608		\$ 608	\$ 69	\$ 677
100-64-622 Senior Adult Supervision	4.83	2.717%	\$ 4,897		\$ 4,897	\$ 554	\$ 5,451
100-64-623 Senior Center Case Manager	1.69	0.951%	\$ 1,713		\$ 1,713	\$ 194	\$ 1,907

CITY OF CUPERTINO, CA
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100-44-412/417 Human Resources

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
100-64-624 Senior Adult Recreation	1.58	0.889%	\$ 1,602		\$ 1,602	\$ 181	\$ 1,783
100-65-632 Community Outreach	0.75	0.422%	\$ 760		\$ 760	\$ 86	\$ 846
100-70-700 Planning & Community Development - Administration	0.90	0.506%	\$ 912		\$ 912	\$ 103	\$ 1,016
100-71-701 Current Planning	6.35	3.572%	\$ 6,438		\$ 6,438	\$ 729	\$ 7,166
100-71-702 Mid Long Term Planning	2.25	1.266%	\$ 2,281		\$ 2,281	\$ 258	\$ 2,539
100-73-713 General Building	2.60	1.463%	\$ 2,636		\$ 2,636	\$ 298	\$ 2,934
100-73-714 Construction Plan Check	5.10	2.869%	\$ 5,171		\$ 5,171	\$ 585	\$ 5,756
100-73-715 Building Code Enforcement	5.60	3.150%	\$ 5,677		\$ 5,677	\$ 643	\$ 6,320
100-73-718 Muni - Bldg Code Enforcement	2.70	1.519%	\$ 2,737		\$ 2,737	\$ 310	\$ 3,047
100-82-804 Development Services	3.30	1.857%	\$ 3,346		\$ 3,346	\$ 379	\$ 3,724
100-82-805 Inspection Service	1.00	0.563%	\$ 1,014		\$ 1,014	\$ 115	\$ 1,129
100-83-807 Service Center Administration	2.50	1.406%	\$ 2,535		\$ 2,535	\$ 287	\$ 2,821
100-85-818 Storm Drain Maintenance	0.85	0.478%	\$ 862		\$ 862	\$ 98	\$ 959
100-85-848 Street Lighting	0.35	0.197%	\$ 355		\$ 355	\$ 40	\$ 395
100-85-850 Environmental Materials	0.35	0.197%	\$ 355		\$ 355	\$ 40	\$ 395
100-86-824 Over Passes and Medians	14.70	8.270%	\$ 14,903		\$ 14,903	\$ 1,687	\$ 16,590
100-86-826 Elmwood Program	2.70	1.519%	\$ 2,737		\$ 2,737	\$ 310	\$ 3,047
100-88-844 Traffic Engineering	1.70	0.956%	\$ 1,724		\$ 1,724	\$ 195	\$ 1,919
100-88-845 Traffic Signal Maintenance	2.00	1.125%	\$ 2,028		\$ 2,028	\$ 229	\$ 2,257
230-81-802 Non-Point Source	2.17	1.221%	\$ 2,200		\$ 2,200	\$ 249	\$ 2,449
260-72-707 CDBG General Admin	0.47	0.264%	\$ 476		\$ 476	\$ 54	\$ 530
265-72-711 BMR Housing	0.33	0.186%	\$ 335		\$ 335	\$ 38	\$ 372
270-85-820 Sidewalk Curb & Gutter	0.85	0.478%	\$ 862		\$ 862	\$ 98	\$ 959
270-85-821 Street Pavement Maintenance	3.10	1.744%	\$ 3,143		\$ 3,143	\$ 356	\$ 3,499
270-85-822 Street Sign Marking	3.75	2.110%	\$ 3,802		\$ 3,802	\$ 430	\$ 4,232
520-81-801 Resource Recovery	3.85	2.166%	\$ 3,903		\$ 3,903	\$ 442	\$ 4,345
560-63-616 BBF Golf Course	1.25	0.703%	\$ 1,267		\$ 1,267	\$ 143	\$ 1,411
570-63-621 Sports Center Operation	2.40	1.350%	\$ 2,433		\$ 2,433	\$ 275	\$ 2,709
570-87-836 Bldg Maint Sports Center	0.75	0.422%	\$ 760		\$ 760	\$ 86	\$ 846
580-62-613 Youth Teen Recreation	2.25	1.266%	\$ 2,281		\$ 2,281	\$ 258	\$ 2,539
580-63-620 Sports Physical Recreation	1.75	0.985%	\$ 1,774		\$ 1,774	\$ 201	\$ 1,975
610-34-310 Information Technology	4.90	2.757%	\$ 4,968		\$ 4,968	\$ 562	\$ 5,530
610-35-986 GIS	1.00	0.563%	\$ 1,014		\$ 1,014	\$ 115	\$ 1,129
615-31-305 Government Channel	3.15	1.772%	\$ 3,194		\$ 3,194	\$ 361	\$ 3,555
615-32-308 City Website	0.95	0.534%	\$ 963		\$ 963	\$ 109	\$ 1,072
620-44-418 Workers Compensation Insurance	0.20	0.113%	\$ 203		\$ 203	\$ 23	\$ 226
630-85-849 Equipment Maintenance	2.90	1.632%	\$ 2,940		\$ 2,940	\$ 333	\$ 3,273
Total	177.75	100.000%	\$ 180,207	\$ -	\$ 180,207	\$ 17,894	\$ 198,101

Allocation Basis:

FTE per Fund / Dept / Program

Source of Allocation:

FY 14-15 Personnel

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

ALLOCATION SUMMARY

100-44-412/417 Human Resources

	Recruitment	Benefits Administration	Labor & Employee Relations	Citywide Events	Total
100-10-100 City Council	\$ -	\$ 1,353	\$ 856	\$ 406	\$ 2,614
100-12-120 City Manager	\$ 19,166	\$ 9,977	\$ 6,311	\$ 2,991	\$ 38,446
100-13-130/132 City Clerk	\$ 2,396	\$ 11,499	\$ 7,274	\$ 3,447	\$ 24,616
100-15-141 City Attorney	\$ 2,396	\$ 10,147	\$ 6,418	\$ 3,041	\$ 22,002
100-30-300 Public Affairs	\$ 9,583	\$ 3,551	\$ 2,246	\$ 1,065	\$ 16,445
100-40-400 Administrative Services - Admin	\$ 11,979	\$ 8,455	\$ 5,348	\$ 2,535	\$ 28,318
100-41-405 Accounting	\$ 2,396	\$ 17,587	\$ 11,125	\$ 5,272	\$ 36,380
100-44-412/417 Human Resources	\$ -	\$ 11,161	\$ 7,060	\$ 3,346	\$ 21,567
100-60-601 Recreation & Community Services - Admin	\$ -	\$ 6,965	\$ 4,406	\$ 2,088	\$ 13,459
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ 6,965	\$ 4,406	\$ 2,088	\$ 13,459
100-80-800 Public Works Administration	\$ 177,786	\$ 11,483	\$ 7,264	\$ 3,442	\$ 199,975
100-82-806 CIP Administration	\$ 10,614	\$ 11,295	\$ 7,145	\$ 3,386	\$ 32,439
100-84- Grounds Maintenance	\$ -	\$ 74,358	\$ 47,035	\$ 22,289	\$ 143,682
100-87- Facilities (Building) Maintenance	\$ -	\$ 27,861	\$ 17,623	\$ 8,351	\$ 53,835
100-11-131 Technology, Information & Communications Commission	\$ -	\$ 376	\$ 238	\$ 113	\$ 728
100-11-140 Library Commission	\$ -	\$ 188	\$ 119	\$ 56	\$ 364
100-11-142 Fine Arts Commission	\$ -	\$ 565	\$ 357	\$ 169	\$ 1,091
100-11-160 Park & Recreation Commission	\$ -	\$ 376	\$ 238	\$ 113	\$ 728
100-11-165 Teen Commission	\$ -	\$ 941	\$ 595	\$ 282	\$ 1,819
100-11-170 Planning Commission	\$ -	\$ 1,129	\$ 714	\$ 339	\$ 2,183
100-11-175 Housing Commission	\$ -	\$ 565	\$ 357	\$ 169	\$ 1,091
100-12-122 Environmental Affairs	\$ 23,882	\$ 7,153	\$ 4,525	\$ 2,144	\$ 37,704
100-12-125 Economic Development	\$ -	\$ 3,765	\$ 2,382	\$ 1,129	\$ 7,275
100-20-202 Code Enforcement	\$ -	\$ 7,530	\$ 4,763	\$ 2,257	\$ 14,550
100-30-304 Cupertino Scene	\$ -	\$ 376	\$ 238	\$ 113	\$ 728
100-41-406 Business Licenses	\$ -	\$ 4,141	\$ 2,620	\$ 1,241	\$ 8,003
100-60-600 Leadership 95014	\$ -	\$ 376	\$ 238	\$ 113	\$ 728
100-60-634 Park Planning and Restoration	\$ -	\$ 3,765	\$ 2,382	\$ 1,129	\$ 7,275
100-61-602 Quinlan CTR Supervision	\$ -	\$ 20,406	\$ 12,908	\$ 6,117	\$ 39,431
100-61-603 BBF Picnic Area	\$ 143,290	\$ 4,706	\$ 2,977	\$ 1,411	\$ 152,384
100-61-605 Cultural Events	\$ 10,614	\$ 1,242	\$ 786	\$ 372	\$ 13,015
100-62-608 Youth and Teen MV Supervision	\$ 55,724	\$ 2,447	\$ 1,548	\$ 734	\$ 60,453
100-62-609 Youth Program	\$ -	\$ 2,824	\$ 1,786	\$ 846	\$ 5,456

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

ALLOCATION SUMMARY

100-44-412/417 Human Resources

	<u>Recruitment</u>	<u>Benefits Administration</u>	<u>Labor & Employee Relations</u>	<u>Citywide Events</u>	<u>Total</u>
100-62-610 Teen Program	\$ -	\$ 376	\$ 238	\$ 113	\$ 728
100-62-611 Teen Center	\$ 21,228	\$ 1,318	\$ 834	\$ 395	\$ 23,774
100-62-612 Nature Program	\$ -	\$ 5,572	\$ 3,525	\$ 1,670	\$ 10,767
100-63-615 Sports Physical Supervision	\$ 71,645	\$ 2,259	\$ 1,429	\$ 677	\$ 76,010
100-64-622 Senior Adult Supervision	\$ 7,961	\$ 18,185	\$ 11,503	\$ 5,451	\$ 43,099
100-64-623 Senior Center Case Manager	\$ 10,614	\$ 6,363	\$ 4,025	\$ 1,907	\$ 22,909
100-64-624 Senior Adult Recreation	\$ -	\$ 5,949	\$ 3,763	\$ 1,783	\$ 11,495
100-65-632 Community Outreach	\$ -	\$ 2,824	\$ 1,786	\$ 846	\$ 5,456
100-70-700 Planning & Community Development - Administration	\$ -	\$ 3,388	\$ 2,143	\$ 1,016	\$ 6,548
100-71-701 Current Planning	\$ 31,842	\$ 23,908	\$ 15,123	\$ 7,166	\$ 78,039
100-71-702 Mid Long Term Planning	\$ -	\$ 8,471	\$ 5,358	\$ 2,539	\$ 16,369
100-73-713 General Building	\$ 26,535	\$ 9,789	\$ 6,192	\$ 2,934	\$ 45,450
100-73-714 Construction Plan Check	\$ -	\$ 19,201	\$ 12,146	\$ 5,756	\$ 37,103
100-73-715 Building Code Enforcement	\$ -	\$ 21,084	\$ 13,337	\$ 6,320	\$ 40,740
100-73-718 Muni - Bldg Code Enforcement	\$ -	\$ 10,165	\$ 6,430	\$ 3,047	\$ 19,643
100-82-804 Development Services	\$ -	\$ 12,424	\$ 7,859	\$ 3,724	\$ 24,008
100-82-805 Inspection Service	\$ -	\$ 3,765	\$ 2,382	\$ 1,129	\$ 7,275
100-83-807 Service Center Administration	\$ -	\$ 9,412	\$ 5,954	\$ 2,821	\$ 18,188
100-85-818 Storm Drain Maintenance	\$ -	\$ 3,200	\$ 2,024	\$ 959	\$ 6,184
100-85-848 Street Lighting	\$ -	\$ 1,318	\$ 834	\$ 395	\$ 2,546
100-85-850 Environmental Materials	\$ -	\$ 1,318	\$ 834	\$ 395	\$ 2,546
100-86-824 Over Passes and Medians	\$ -	\$ 55,345	\$ 35,008	\$ 16,590	\$ 106,943
100-86-826 Elmwood Program	\$ -	\$ 10,165	\$ 6,430	\$ 3,047	\$ 19,643
100-88-844 Traffic Engineering	\$ -	\$ 6,400	\$ 4,049	\$ 1,919	\$ 12,368
100-88-845 Traffic Signal Maintenance	\$ -	\$ 7,530	\$ 4,763	\$ 2,257	\$ 14,550
230-81-802 Non-Point Source	\$ 3,715	\$ 8,170	\$ 5,168	\$ 2,449	\$ 19,502
260-72-707 CDBG General Admin	\$ -	\$ 1,770	\$ 1,119	\$ 530	\$ 3,419
265-72-711 BMR Housing	\$ -	\$ 1,242	\$ 786	\$ 372	\$ 2,401
270-85-820 Sidewalk Curb & Gutter	\$ -	\$ 3,200	\$ 2,024	\$ 959	\$ 6,184
270-85-821 Street Pavement Maintenance	\$ -	\$ 11,671	\$ 7,383	\$ 3,499	\$ 22,553
270-85-822 Street Sign Marking	\$ -	\$ 14,119	\$ 8,931	\$ 4,232	\$ 27,281
520-81-801 Resource Recovery	\$ 6,899	\$ 14,495	\$ 9,169	\$ 4,345	\$ 34,908
560-63-616 BBF Golf Course	\$ 10,614	\$ 4,706	\$ 2,977	\$ 1,411	\$ 19,708

ALLOCATION SUMMARY

100-44-412/417 Human Resources

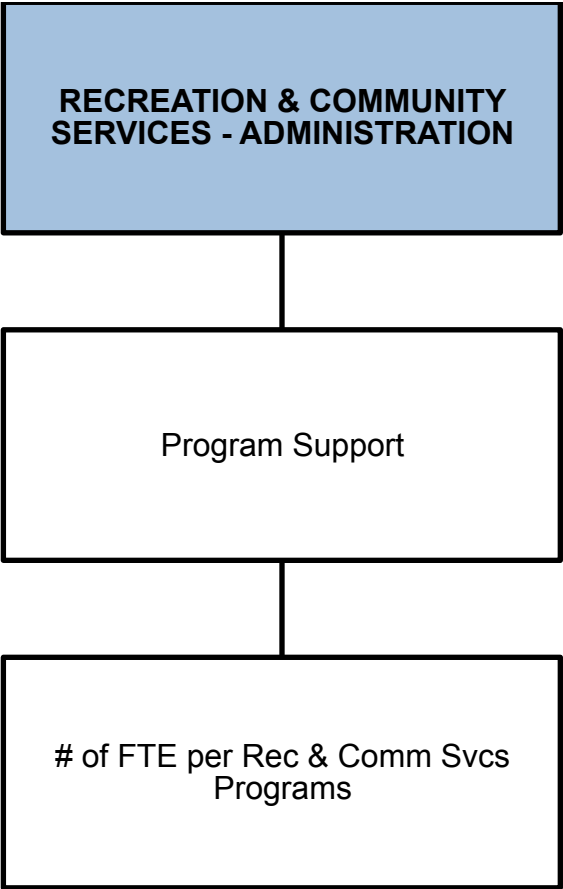
	Recruitment	Benefits Administration	Labor & Employee Relations	Citywide Events	Total
570-63-621 Sports Center Operation	\$ 13,268	\$ 9,036	\$ 5,716	\$ 2,709	\$ 30,728
570-87-836 Bldg Maint Sports Center	\$ -	\$ 2,824	\$ 1,786	\$ 846	\$ 5,456
580-62-613 Youth Teen Recreation	\$ -	\$ 8,471	\$ 5,358	\$ 2,539	\$ 16,369
580-63-620 Sports Physical Recreation	\$ -	\$ 6,589	\$ 4,168	\$ 1,975	\$ 12,731
610-34-310 Information Technology	\$ -	\$ 18,448	\$ 11,669	\$ 5,530	\$ 35,648
610-35-986 GIS	\$ -	\$ 3,765	\$ 2,382	\$ 1,129	\$ 7,275
615-31-305 Government Channel	\$ -	\$ 11,860	\$ 7,502	\$ 3,555	\$ 22,916
615-32-308 City Website	\$ -	\$ 3,577	\$ 2,262	\$ 1,072	\$ 6,911
620-44-418 Workers Compensation Insurance	\$ -	\$ 753	\$ 476	\$ 226	\$ 1,455
630-85-849 Equipment Maintenance	\$ 10,614	\$ 10,918	\$ 6,906	\$ 3,273	\$ 31,712
Total	\$ 684,762	\$ 660,879	\$ 418,037	\$ 198,101	\$ 1,961,779

(9) Recreation & Community Services - Administration

The Recreation & Community Services – Administration Program provides overall department oversight, including conducting community outreach for the Department. Additionally, Administration staff provides support to the Parks and Recreation Commission and the Disaster Council. Recreation & Community Services – Administration costs are allocated to Receiving Departments, as follows:

- **Program Support** – relates to general support provided to Recreation & Community Services programs and is allocated based on the total number of full-time employees per Recreation & Community Services Programs.

The chart on the following page illustrates the functions and measures used to allocate Recreation & Community Services - Administration 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:



(9.1) Recreation & Community Services – Administration Detail Reports

The following pages 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

100-60-601 Recreation & Community Services - Admin

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 464,148		\$ 464,148
Total Deductions	\$ -		\$ -
Incoming Costs			
100-10-100 City Council	\$ 3,006	\$ 3,701	\$ 6,707
100-12-120 City Manager	\$ 92,146	\$ 38,262	\$ 130,408
100-13-130/132 City Clerk	\$ 58,845	\$ 17,654	\$ 76,499
100-15-141 City Attorney	\$ 68,026	\$ 4,860	\$ 72,887
100-41-405 Accounting	\$ 9,988	\$ 1,898	\$ 11,886
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)		\$ 246,353	\$ 246,353
100-84- Grounds Maintenance		\$ 2,054	\$ 2,054
Total Incoming Costs	\$ 244,101	\$ 384,802	\$ 628,904
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 708,249	\$ 384,802	\$ 1,093,052

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

DEPARTMENTAL EXPENSE DETAIL

100-60-601 Recreation & Community Services - Admin

Expense Type	\$	General Admin	Program Support
Personnel			
Salaries	\$ 260,180	\$ -	\$ 260,180
Benefits	\$ 104,398	\$ -	\$ 104,398
Subtotal Personnel Cost	\$ 364,578	\$ -	\$ 364,578
Operating Services & Supplies			
Materials	\$ 35,119	\$ -	\$ 35,119
Contract Services	\$ 1,000	\$ -	\$ 1,000
Contingency		\$ -	\$ -
Cost Allocation	\$ 63,451	\$ -	\$ 63,451
Subtotal Operating Cost	\$ 99,570	\$ -	\$ 99,570
DEPARTMENTAL EXPENDITURES	\$ 464,148	\$ -	\$ 464,148
Disallowed Costs			
	\$ -		
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
	\$ -	\$ -	\$ -
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 464,148	\$ -	\$ 464,148
First Allocation			
Incoming - All Others	\$ 244,101	\$ -	\$ 244,101
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 708,249	\$ -	\$ 708,249
Second Allocation			
Incoming - All Others	\$ 384,802	\$ -	\$ 384,802
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 384,802	\$ -	\$ 384,802
TOTAL ALLOCATED	\$ 1,093,052	\$ -	\$ 1,093,052

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100-60-601 Recreation & Community Services - Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Program Support							
100-60-601 Recreation & Community Services - Admin	1.85	5.740%	\$ 40,653		\$ 40,653		\$ 40,653
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	1.85	5.740%	\$ 40,653		\$ 40,653	\$ 23,433	\$ 64,086
100-60-600 Leadership 95014	0.10	0.310%	\$ 2,197		\$ 2,197	\$ 1,267	\$ 3,464
100-60-634 Park Planning and Restoration	1.00	3.103%	\$ 21,975		\$ 21,975	\$ 12,666	\$ 34,641
100-61-602 Quinlan CTR Supervision	5.42	16.817%	\$ 119,104		\$ 119,104	\$ 68,651	\$ 187,755
100-61-603 BBF Picnic Area	1.25	3.878%	\$ 27,469		\$ 27,469	\$ 15,833	\$ 43,301
100-61-605 Cultural Events	0.33	1.024%	\$ 7,252		\$ 7,252	\$ 4,180	\$ 11,432
100-62-608 Youth and Teen MV Supervision	0.65	2.017%	\$ 14,284		\$ 14,284	\$ 8,233	\$ 22,517
100-62-609 Youth Program	0.75	2.327%	\$ 16,481		\$ 16,481	\$ 9,500	\$ 25,981
100-62-610 Teen Program	0.10	0.310%	\$ 2,197		\$ 2,197	\$ 1,267	\$ 3,464
100-62-611 Teen Center	0.35	1.086%	\$ 7,691		\$ 7,691	\$ 4,433	\$ 12,124
100-62-612 Nature Program	1.48	4.592%	\$ 32,523		\$ 32,523	\$ 18,746	\$ 51,269
100-63-615 Sports Physical Supervision	0.60	1.862%	\$ 13,185		\$ 13,185	\$ 7,600	\$ 20,785
100-64-622 Senior Adult Supervision	4.83	14.986%	\$ 106,139		\$ 106,139	\$ 61,178	\$ 167,317
100-64-623 Senior Center Case Manager	1.69	5.244%	\$ 37,137		\$ 37,137	\$ 21,406	\$ 58,544
100-64-624 Senior Adult Recreation	1.58	4.902%	\$ 34,720		\$ 34,720	\$ 20,013	\$ 54,733
100-65-632 Community Outreach	0.75	2.327%	\$ 16,481		\$ 16,481	\$ 9,500	\$ 25,981
560-63-616 BBF Golf Course	1.25	3.878%	\$ 27,469		\$ 27,469	\$ 15,833	\$ 43,301
570-63-621 Sports Center Operation	2.40	7.446%	\$ 52,740		\$ 52,740	\$ 30,399	\$ 83,139
580-62-613 Youth Teen Recreation	2.25	6.981%	\$ 49,443		\$ 49,443	\$ 28,499	\$ 77,943
580-63-620 Sports Physical Recreation	1.75	5.430%	\$ 38,456		\$ 38,456	\$ 22,166	\$ 60,622
Total	32.23	100.000%	\$ 708,249	\$ -	\$ 708,249	\$ 384,802	\$ 1,093,052

Allocation Basis:

FTE per Rec & Community Services Div / Program

Source of Allocation:

FY 14-15 Personnel

ALLOCATION SUMMARY

100-60-601 Recreation & Community Services - Admin

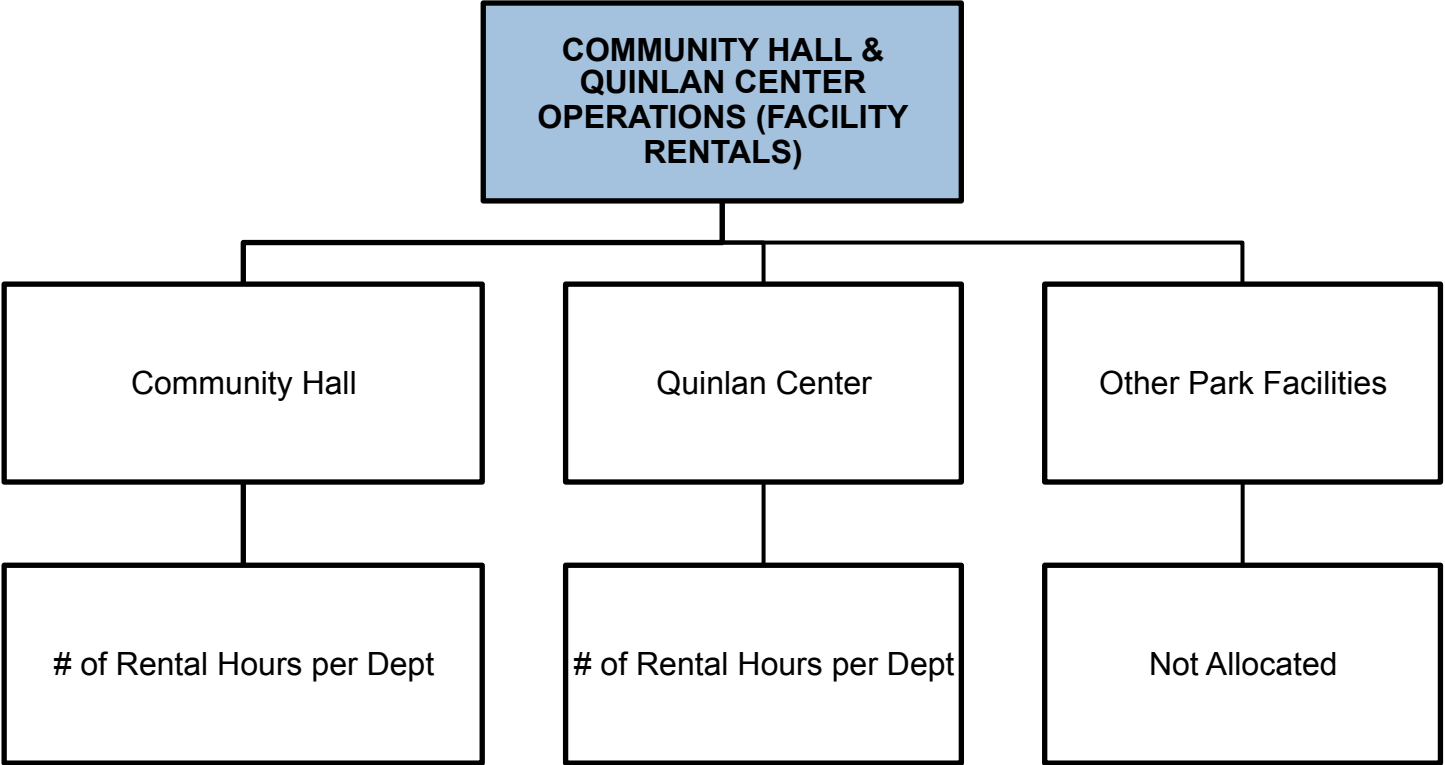
	Program Support	Total
100-60-601 Recreation & Community Services - Admin	\$ 40,653	\$ 40,653
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ 64,086	\$ 64,086
100-60-600 Leadership 95014	\$ 3,464	\$ 3,464
100-60-634 Park Planning and Restoration	\$ 34,641	\$ 34,641
100-61-602 Quinlan CTR Supervision	\$ 187,755	\$ 187,755
100-61-603 BBF Picnic Area	\$ 43,301	\$ 43,301
100-61-605 Cultural Events	\$ 11,432	\$ 11,432
100-62-608 Youth and Teen MV Supervision	\$ 22,517	\$ 22,517
100-62-609 Youth Program	\$ 25,981	\$ 25,981
100-62-610 Teen Program	\$ 3,464	\$ 3,464
100-62-611 Teen Center	\$ 12,124	\$ 12,124
100-62-612 Nature Program	\$ 51,269	\$ 51,269
100-63-615 Sports Physical Supervision	\$ 20,785	\$ 20,785
100-64-622 Senior Adult Supervision	\$ 167,317	\$ 167,317
100-64-623 Senior Center Case Manager	\$ 58,544	\$ 58,544
100-64-624 Senior Adult Recreation	\$ 54,733	\$ 54,733
100-65-632 Community Outreach	\$ 25,981	\$ 25,981
560-63-616 BBF Golf Course	\$ 43,301	\$ 43,301
570-63-621 Sports Center Operation	\$ 83,139	\$ 83,139
580-62-613 Youth Teen Recreation	\$ 77,943	\$ 77,943
580-63-620 Sports Physical Recreation	\$ 60,622	\$ 60,622
Total	\$ 1,093,052	\$ 1,093,052

(10) Community Hall & Quinlan Center Operations (Facility Rentals)

The Community Hall & Quinlan Center Operations refers to costs associated with renting and operating the Community Hall and Quinlan Center. Currently, these two facilities are utilized by City Departments, Library, and other non-profit entities free of charge. Community Hall and Quinlan Center Operation costs are allocated to Receiving Departments, as follows:

- **Community Hall Rental** – relates to the support provided in booking and using the Community Hall Facility. This function is allocated based on the total number of rental hours per program per department.
- **Community Hall Rental** – relates to the support provided in booking and renting the Quinlan Center facility and room. This function is allocated based on the total number of rental hours per department.
- **Other Park Facilities** – relates to the support provided in booking and renting all other facilities in the City and any parks to outside citizens and the community. This function has not been allocated per OMB guidelines.

The chart on the following page illustrates the functions and measures used to allocate Community Hall & Quinlan Center Operations (Facility Rental) 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:



(10.1) Community Hall & Quinlan Center Operation (Facility Rentals) Reports

The following pages 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

100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 595,842		\$ 595,842
Total Deductions	\$ -		\$ -
Incoming Costs			
100-10-100 City Council	\$ 2,826	\$ 3,479	\$ 6,304
100-12-120 City Manager	\$ 1,152	\$ 486	\$ 1,638
100-41-405 Accounting	\$ 21,390	\$ 4,066	\$ 25,456
100-44-412/417 Human Resources	\$ 12,090	\$ 1,368	\$ 13,459
100-60-601 Recreation & Community Services - Admin	\$ 40,653	\$ 23,433	\$ 64,086
100-87- Facilities (Building) Maintenance		\$ 395,344	\$ 395,344
Total Incoming Costs	\$ 78,111	\$ 428,176	\$ 506,287
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 673,953	\$ 428,176	\$ 1,102,129

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DEPARTMENTAL EXPENSE DETAIL

100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)

Expense Type	\$	General Admin	Community Hall Rental	Quinlan Center Rental	Other Parks Facilities
Personnel					
Salaries	\$ 189,528	\$ -	\$ 59,870	\$ 129,658	
Benefits	\$ 57,590	\$ -	\$ 27,511	\$ 30,079	
Cross-Divisional Rental Support	\$ 233,034	\$ -	\$ 76,613	\$ 133,117	\$ 23,303
Subtotal Personnel Cost	\$ 480,152	\$ -	\$ 163,994	\$ 292,854	\$ 23,303
Operating Services & Supplies					
Materials	\$ 59,681	\$ -	\$ 951	\$ 58,730	\$ -
Contingency	\$ 7,118	\$ -	\$ 95	\$ 7,023	\$ -
Cost Allocation	\$ 32,391	\$ -	\$ 9,589	\$ 22,802	\$ -
Contracts	\$ 11,500	\$ -		\$ 11,500	\$ -
Capital Outlay	\$ 5,000	\$ -		\$ 5,000	\$ -
Subtotal Operating Cost	\$ 115,690	\$ -	\$ 10,635	\$ 105,055	\$ -
DEPARTMENTAL EXPENDITURES	\$ 595,842	\$ -	\$ 174,629	\$ 397,909	\$ 23,303
Disallowed Costs					
	\$ -				
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments					
				\$ -	
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 595,842	\$ -	\$ 174,629	\$ 397,909	\$ 23,303
First Allocation					
Incoming - All Others	\$ 78,111	\$ -	\$ 22,893	\$ 52,163	\$ 3,055
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (26,358)		\$ -	\$ -	\$ (26,358)
Subtotal of First Allocation	\$ 647,595		\$ 197,522	\$ 450,073	\$ -
Second Allocation					
Incoming - All Others	\$ 428,176	\$ -	\$ 125,490	\$ 285,940	\$ 16,746
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (16,746)		\$ -	\$ -	\$ (16,746)
Subtotal of Second Allocation	\$ 411,430		\$ 125,490	\$ 285,940	\$ -
TOTAL ALLOCATED	\$ 1,059,025		\$ 323,012	\$ 736,013	\$ -

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Community Hall Rental							
100-10-100 City Council	183.75	12.701%	\$ 25,087		\$ 25,087		\$ 25,087
100-12-120 City Manager	101.50	7.016%	\$ 13,858		\$ 13,858		\$ 13,858
100-13-130/132 City Clerk	2.50	0.173%	\$ 341		\$ 341		\$ 341
100-30-300 Public Affairs	77.00	5.322%	\$ 10,513		\$ 10,513		\$ 10,513
100-60-601 Recreation & Community Services - Admin	84.50	5.841%	\$ 11,537		\$ 11,537		\$ 11,537
100-80-800 Public Works Administration	5.00	0.346%	\$ 683		\$ 683	\$ 629	\$ 1,312
100-10-110 Sister Cities	1.50	0.104%	\$ 205		\$ 205	\$ 189	\$ 393
100-11-140 Library Commission	7.30	0.505%	\$ 997		\$ 997	\$ 918	\$ 1,915
100-11-142 Fine Arts Commission	18.85	1.303%	\$ 2,574		\$ 2,574	\$ 2,371	\$ 4,945
100-11-150 Public Safety Commission	8.51	0.588%	\$ 1,162		\$ 1,162	\$ 1,071	\$ 2,232
100-11-155 Bicycle & Pedestrian Commission	3.01	0.208%	\$ 411		\$ 411	\$ 379	\$ 790
100-11-160 Park & Recreation Commission	14.43	0.997%	\$ 1,970		\$ 1,970	\$ 1,815	\$ 3,785
100-11-165 Teen Commission	23.57	1.629%	\$ 3,218		\$ 3,218	\$ 2,965	\$ 6,183
100-11-170 Planning Commission	68.97	4.767%	\$ 9,416		\$ 9,416	\$ 8,677	\$ 18,093
100-11-175 Housing Commission	14.86	1.027%	\$ 2,029		\$ 2,029	\$ 1,869	\$ 3,898
100-62-609 Youth Program	15.00	1.037%	\$ 2,048		\$ 2,048	\$ 1,887	\$ 3,935
100-65-632 Community Outreach	28.00	1.935%	\$ 3,823		\$ 3,823	\$ 3,523	\$ 7,345
100-65-633 Disaster Preparedness	15.00	1.037%	\$ 2,048		\$ 2,048	\$ 1,887	\$ 3,935
100-71-701 Current Planning	42.50	2.938%	\$ 5,802		\$ 5,802	\$ 5,347	\$ 11,149
520-81-801 Resource Recovery	11.00	0.760%	\$ 1,502		\$ 1,502	\$ 1,384	\$ 2,886
570-63-621 Sports Center Operation	28.00	1.935%	\$ 3,823		\$ 3,823	\$ 3,523	\$ 7,345
-- Library	688.00	47.555%	\$ 93,931		\$ 93,931	\$ 86,553	\$ 180,485
-- Other	4.00	0.276%	\$ 546		\$ 546	\$ 503	\$ 1,049
Total	1,446.75	100.000%	\$ 197,522	\$ -	\$ 197,522	\$ 125,490	\$ 323,012

Allocation Basis:

Rental Hours per Fund / Dept / Entity

Source of Allocation:

2014 Rental Hours Report

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100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Quinlan Center Rental							
100-12-120 City Manager	40.00	1.591%	\$ 7,162		\$ 7,162		\$ 7,162
100-30-300 Public Affairs	16.00	0.636%	\$ 2,865		\$ 2,865		\$ 2,865
100-44-412/417 Human Resources	31.50	1.253%	\$ 5,640		\$ 5,640		\$ 5,640
100-60-601 Recreation & Community Services - Admin	1,311.50	52.173%	\$ 234,817		\$ 234,817		\$ 234,817
100-87- Facilities (Building) Maintenance	25.00	0.995%	\$ 4,476		\$ 4,476	\$ 6,413	\$ 10,889
100-11-131 Technology, Information & Communications Commission	2.79	0.111%	\$ 499		\$ 499	\$ 715	\$ 1,214
100-11-140 Library Commission	1.25	0.050%	\$ 223		\$ 223	\$ 319	\$ 543
100-11-142 Fine Arts Commission	3.22	0.128%	\$ 576		\$ 576	\$ 825	\$ 1,401
100-11-150 Public Safety Commission	1.45	0.058%	\$ 260		\$ 260	\$ 372	\$ 632
100-11-155 Bicycle & Pedestrian Commission	0.51	0.020%	\$ 92		\$ 92	\$ 132	\$ 224
100-11-160 Park & Recreation Commission	2.46	0.098%	\$ 441		\$ 441	\$ 632	\$ 1,073
100-11-165 Teen Commission	4.02	0.160%	\$ 720		\$ 720	\$ 1,031	\$ 1,751
100-11-170 Planning Commission	11.77	0.468%	\$ 2,107		\$ 2,107	\$ 3,018	\$ 5,125
100-11-175 Housing Commission	2.53	0.101%	\$ 454		\$ 454	\$ 650	\$ 1,104
100-62-609 Youth Program	756.25	30.085%	\$ 135,402		\$ 135,402	\$ 193,983	\$ 329,385
100-65-633 Disaster Preparedness	8.00	0.318%	\$ 1,432		\$ 1,432	\$ 2,052	\$ 3,484
100-65-635 Neighborhood Watch	4.50	0.179%	\$ 806		\$ 806	\$ 1,154	\$ 1,960
100-70-700 Planning & Community Development - Administration	3.00	0.119%	\$ 537		\$ 537	\$ 770	\$ 1,307
100-71-701 Current Planning	4.50	0.179%	\$ 806		\$ 806	\$ 1,154	\$ 1,960
100-83-807 Service Center Administration	11.00	0.438%	\$ 1,969		\$ 1,969	\$ 2,822	\$ 4,791
520-81-801 Resource Recovery	4.50	0.179%	\$ 806		\$ 806	\$ 1,154	\$ 1,960
570-63-621 Sports Center Operation	97.50	3.879%	\$ 17,457		\$ 17,457	\$ 25,009	\$ 42,466
610-34-310 Information Technology	1.50	0.060%	\$ 269		\$ 269	\$ 385	\$ 653
-- Library	9.00	0.358%	\$ 1,611		\$ 1,611	\$ 2,309	\$ 3,920
-- Other	160.00	6.365%	\$ 28,647		\$ 28,647	\$ 41,041	\$ 69,688
Total	2,513.75	100.000%	\$ 450,073	\$ -	\$ 450,073	\$ 285,940	\$ 736,013

Allocation Basis:

Rental Hours per Fund / Dept / Entity

Source of Allocation:

2014 Rental Hours Report

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ALLOCATION SUMMARY

100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)

	Community Hall Rental	Quinlan Center Rental	Total
100-10-100 City Council	\$ 25,087	\$ -	\$ 25,087
100-12-120 City Manager	\$ 13,858	\$ 7,162	\$ 21,019
100-13-130/132 City Clerk	\$ 341	\$ -	\$ 341
100-30-300 Public Affairs	\$ 10,513	\$ 2,865	\$ 13,377
100-44-412/417 Human Resources	\$ -	\$ 5,640	\$ 5,640
100-60-601 Recreation & Community Services - Admin	\$ 11,537	\$ 234,817	\$ 246,353
100-80-800 Public Works Administration	\$ 1,312	\$ -	\$ 1,312
100-87- Facilities (Building) Maintenance	\$ -	\$ 10,889	\$ 10,889
100-10-110 Sister Cities	\$ 393	\$ -	\$ 393
100-11-131 Technology, Information & Communications Commission	\$ -	\$ 1,214	\$ 1,214
100-11-140 Library Commission	\$ 1,915	\$ 543	\$ 2,458
100-11-142 Fine Arts Commission	\$ 4,945	\$ 1,401	\$ 6,346
100-11-150 Public Safety Commission	\$ 2,232	\$ 632	\$ 2,865
100-11-155 Bicycle & Pedestrian Commission	\$ 790	\$ 224	\$ 1,013
100-11-160 Park & Recreation Commission	\$ 3,785	\$ 1,073	\$ 4,858
100-11-165 Teen Commission	\$ 6,183	\$ 1,751	\$ 7,934
100-11-170 Planning Commission	\$ 18,093	\$ 5,125	\$ 23,218
100-11-175 Housing Commission	\$ 3,898	\$ 1,104	\$ 5,002
100-62-609 Youth Program	\$ 3,935	\$ 329,385	\$ 333,320
100-65-632 Community Outreach	\$ 7,345	\$ -	\$ 7,345
100-65-633 Disaster Preparedness	\$ 3,935	\$ 3,484	\$ 7,419
100-65-635 Neighborhood Watch	\$ -	\$ 1,960	\$ 1,960
100-70-700 Planning & Community Development - Administration	\$ -	\$ 1,307	\$ 1,307
100-71-701 Current Planning	\$ 11,149	\$ 1,960	\$ 13,109
100-83-807 Service Center Administration	\$ -	\$ 4,791	\$ 4,791
520-81-801 Resource Recovery	\$ 2,886	\$ 1,960	\$ 4,846
570-63-621 Sports Center Operation	\$ 7,345	\$ 42,466	\$ 49,811
610-34-310 Information Technology	\$ -	\$ 653	\$ 653
-- Library	\$ 180,485	\$ 3,920	\$ 184,405
-- Other	\$ 1,049	\$ 69,688	\$ 70,737
Total	\$ 323,012	\$ 736,013	\$ 1,059,025

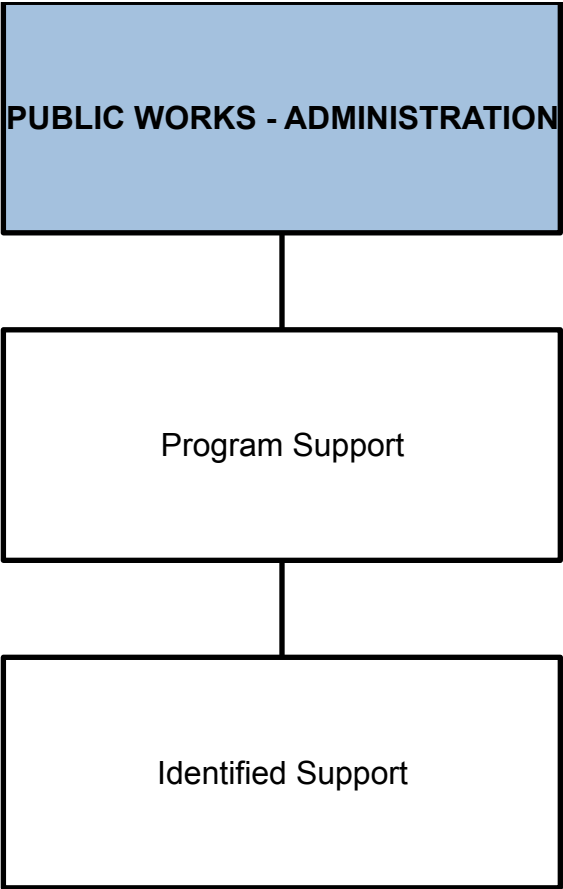
(11) Public Works - Administration

Public Works – Administration oversees all eight divisions of the Public Works Department: Development Services, Capital Improvement Programs, Environmental Programs, Transportation, Facilities & Fleet, Trees & Right-of-Way, Grounds, and Streets.

Public Works – Administration costs are allocated to Receiving Departments, as follows:

- **Program Support** – relates to general support provided to Public Works programs and is allocated based on identified support.

The chart on the following page illustrates the functions and measures used to allocate Public Works - Administration 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:



(11.1) Public Works – Administration Detail Reports

The following pages 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

100-80-800 Public Works Administration

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 657,682		\$ 657,682
Total Deductions	\$ -		\$ -
Incoming Costs			
100-10-100 City Council	\$ 4,765	\$ 5,865	\$ 10,630
100-12-120 City Manager	\$ 157,099	\$ 65,232	\$ 222,331
100-13-130/132 City Clerk	\$ 96,146	\$ 30,925	\$ 127,071
100-15-141 City Attorney	\$ 136,052	\$ 9,721	\$ 145,773
100-41-405 Accounting	\$ 9,899	\$ 1,884	\$ 11,782
100-44-412/417 Human Resources	\$ 180,452	\$ 19,523	\$ 199,975
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ 683	\$ 629	\$ 1,312
100-80-800 Public Works Administration		\$ 11,494	\$ 11,494
100-84- Grounds Maintenance		\$ 2,076	\$ 2,076
100-87- Facilities (Building) Maintenance		\$ 23,674	\$ 23,674
Total Incoming Costs	\$ 585,095	\$ 171,023	\$ 756,119
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 1,242,777	\$ 171,023	\$ 1,413,801

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DEPARTMENTAL EXPENSE DETAIL

100-80-800 Public Works Administration

Expense Type	\$		General Admin	Program Support
Personnel				
Salaries	\$ 402,591	\$ -	\$ 402,591	
Benefits	\$ 176,136	\$ -	\$ 176,136	
Subtotal Personnel Cost	\$ 578,727	\$ -	\$ 578,727	
Operating Services & Supplies				
Materials	\$ 17,039	\$ -	\$ 17,039	
Contract Services	\$ 2,000	\$ -	\$ 2,000	
Contingency	\$ 2,091	\$ -	\$ 2,091	
Cost Allocation	\$ 57,825	\$ -	\$ 57,825	
Subtotal Operating Cost	\$ 78,955	\$ -	\$ 78,955	
DEPARTMENTAL EXPENDITURES	\$ 657,682	\$ -	\$ 657,682	
Disallowed Costs				
	\$ -			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	
Cost Adjustments				
	\$ -	\$ -	\$ -	
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	
FUNCTIONAL COST	\$ 657,682	\$ -	\$ 657,682	
First Allocation				
Incoming - All Others	\$ 585,095	\$ -	\$ 585,095	
Reallocate Admin Costs	\$ -	\$ -	\$ -	
Unallocated Costs	\$ -		\$ -	
Subtotal of First Allocation	\$ 1,242,777		\$ 1,242,777	
Second Allocation				
Incoming - All Others	\$ 171,023	\$ -	\$ 171,023	
Reallocate Admin Costs	\$ -	\$ -	\$ -	
Unallocated Costs	\$ -		\$ -	
Subtotal of Second Allocation	\$ 171,023		\$ 171,023	
TOTAL ALLOCATED	\$ 1,413,801		\$ 1,413,801	

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100-80-800 Public Works Administration

ALLOCATION DETAIL	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Program Support							
100-80-800 Public Works Administration	0.93%	0.925%	\$ 11,494		\$ 11,494		\$ 11,494
100-82-806 CIP Administration	10.00%	9.999%	\$ 124,264		\$ 124,264	\$ 17,260	\$ 141,524
100-84- Grounds Maintenance	4.00%	4.000%	\$ 49,706		\$ 49,706	\$ 6,904	\$ 56,610
100-87- Facilities (Building) Maintenance	4.00%	4.000%	\$ 49,706		\$ 49,706	\$ 6,904	\$ 56,610
100-82-804 Development Services	10.00%	9.999%	\$ 124,264		\$ 124,264	\$ 17,260	\$ 141,524
100-83-807 Service Center Administration	1.40%	1.399%	\$ 17,385		\$ 17,385	\$ 2,415	\$ 19,799
100-85-818 Storm Drain Maintenance	0.32%	0.320%	\$ 3,976		\$ 3,976	\$ 552	\$ 4,529
100-85-848 Street Lighting	0.52%	0.516%	\$ 6,412		\$ 6,412	\$ 891	\$ 7,303
100-85-850 Environmental Materials	10.00%	9.999%	\$ 124,264		\$ 124,264	\$ 17,260	\$ 141,524
100-86-824 Over Passes and Medians	4.00%	4.000%	\$ 49,706		\$ 49,706	\$ 6,904	\$ 56,610
100-86-825 Street Tree Maintenance	1.37%	1.374%	\$ 17,074		\$ 17,074	\$ 2,372	\$ 19,445
100-86-826 Elmwood Program	10.00%	9.999%	\$ 124,264		\$ 124,264	\$ 17,260	\$ 141,524
100-88-844 Traffic Engineering	6.00%	5.999%	\$ 74,558		\$ 74,558	\$ 10,356	\$ 84,914
100-88-845 Traffic Signal Maintenance	1.22%	1.218%	\$ 15,135		\$ 15,135	\$ 2,102	\$ 17,238
210-90-978 Minor Storm Drain Improvements	1.00%	1.000%	\$ 12,426		\$ 12,426	\$ 1,726	\$ 14,152
215-90-982 Bubbs Rd Elm Ct Std Improv	0.17%	0.174%	\$ 2,162		\$ 2,162	\$ 300	\$ 2,463
215-90-983 Monta Vista Storm Drainage	0.15%	0.145%	\$ 1,802		\$ 1,802	\$ 250	\$ 2,052
230-81-802 Non-Point Source	5.00%	4.999%	\$ 62,132		\$ 62,132	\$ 8,630	\$ 70,762
270-85-820 Sidewalk Curb & Gutter	3.00%	3.000%	\$ 37,279		\$ 37,279	\$ 5,178	\$ 42,457
270-85-821 Street Pavement Maintenance	10.00%	9.999%	\$ 124,264		\$ 124,264	\$ 17,260	\$ 141,524
270-85-822 Street Sign Marking	0.01%	0.010%	\$ 124		\$ 124	\$ 17	\$ 142
270-90-957 Phase I McClellan Sidewalk Improv	0.05%	0.053%	\$ 659		\$ 659	\$ 91	\$ 750
270-90-959 Access Transition Plan Upgrade	0.07%	0.068%	\$ 845		\$ 845	\$ 117	\$ 962
270-90-962 Bicycle Ped Facility Impr	0.04%	0.036%	\$ 447		\$ 447	\$ 62	\$ 509
270-90-963 Mary Ped Stsca Improv	0.03%	0.034%	\$ 422		\$ 422	\$ 59	\$ 481
270-90-977 SCB Perimeter Turn Ext	0.04%	0.041%	\$ 509		\$ 509	\$ 71	\$ 580
420-90-880 Env Edu Facility	2.92%	2.921%	\$ 36,298		\$ 36,298	\$ 5,042	\$ 41,339
420-90-890 Civic Center Master Plan	3.00%	3.000%	\$ 37,279		\$ 37,279	\$ 5,178	\$ 42,457
420-90-893 McClellan Ranch Signage	0.07%	0.065%	\$ 808		\$ 808	\$ 112	\$ 920
420-90-897 Spt Ctr Tennis Court Ret Wall	0.41%	0.414%	\$ 5,145		\$ 5,145	\$ 715	\$ 5,859
420-90-898 SCCP Chain MP - MCLN to SCB	0.34%	0.341%	\$ 4,237		\$ 4,237	\$ 589	\$ 4,826
420-90-903 Mcl Ranch Ped Pkg Landsca	0.08%	0.084%	\$ 1,044		\$ 1,044	\$ 145	\$ 1,189
420-90-934 Phs I Solar Assessment Public Bldg	0.01%	0.014%	\$ 174		\$ 174	\$ 24	\$ 198
420-90-935 Quinlan Fiber Install	0.08%	0.075%	\$ 932		\$ 932	\$ 129	\$ 1,061

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100-80-800 Public Works Administration

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
420-90-938 Pub Bldg Solar Service Center	0.88%	0.875%	\$ 10,873		\$ 10,873	\$ 1,510	\$ 12,383
420-90-939 Library Story Room Expansion	0.08%	0.083%	\$ 1,031		\$ 1,031	\$ 143	\$ 1,175
420-90-940 Civic Center Parking Structure	0.52%	0.516%	\$ 6,412		\$ 6,412	\$ 891	\$ 7,303
420-90-942 Civic Center MP Implementation	2.00%	2.000%	\$ 24,853		\$ 24,853	\$ 3,452	\$ 28,305
420-90-944 Senior Ctr / Mary Landsca	0.01%	0.010%	\$ 124		\$ 124	\$ 17	\$ 142
427-90-870 SC Corridor Park Ph I	0.00%	0.003%	\$ 37		\$ 37	\$ 5	\$ 42
427-90-881 Phase II SC Corridor Park	0.20%	0.200%	\$ 2,485		\$ 2,485	\$ 345	\$ 2,830
520-81-801 Resource Recovery	4.06%	4.059%	\$ 50,439		\$ 50,439	\$ 7,006	\$ 57,445
570-87-836 Bldg Maint Sports Center	0.55%	0.545%	\$ 6,772		\$ 6,772	\$ 941	\$ 7,713
630-85-849 Equipment Maintenance	1.49%	1.493%	\$ 18,553		\$ 18,553	\$ 2,577	\$ 21,130
Total	100%	100.000%	\$ 1,242,777	\$ -	\$ 1,242,777	\$ 171,023	\$ 1,413,801

Allocation Basis:

Identified Support

Source of Allocation:

Public Works Director

ALLOCATION SUMMARY

100-80-800 Public Works Administration

	Program Support	Total
100-80-800 Public Works Administration	\$ 11,494	\$ 11,494
100-82-806 CIP Administration	\$ 141,524	\$ 141,524
100-84- Grounds Maintenance	\$ 56,610	\$ 56,610
100-87- Facilities (Building) Maintenance	\$ 56,610	\$ 56,610
100-82-804 Development Services	\$ 141,524	\$ 141,524
100-83-807 Service Center Administration	\$ 19,799	\$ 19,799
100-85-818 Storm Drain Maintenance	\$ 4,529	\$ 4,529
100-85-848 Street Lighting	\$ 7,303	\$ 7,303
100-85-850 Environmental Materials	\$ 141,524	\$ 141,524
100-86-824 Over Passes and Medians	\$ 56,610	\$ 56,610
100-86-825 Street Tree Maintenance	\$ 19,445	\$ 19,445
100-86-826 Elmwood Program	\$ 141,524	\$ 141,524
100-88-844 Traffic Engineering	\$ 84,914	\$ 84,914
100-88-845 Traffic Signal Maintenance	\$ 17,238	\$ 17,238
210-90-978 Minor Storm Drain Improvements	\$ 14,152	\$ 14,152
215-90-982 Bubbs Rd Elm Ct Std Improv	\$ 2,463	\$ 2,463
215-90-983 Monta Vista Storm Drainage	\$ 2,052	\$ 2,052
230-81-802 Non-Point Source	\$ 70,762	\$ 70,762
270-85-820 Sidewalk Curb & Gutter	\$ 42,457	\$ 42,457
270-85-821 Street Pavement Maintenance	\$ 141,524	\$ 141,524
270-85-822 Street Sign Marking	\$ 142	\$ 142
270-90-957 Phase I McClellan Sidewalk Improv	\$ 750	\$ 750
270-90-959 Access Transition Plan Upgrade	\$ 962	\$ 962
270-90-962 Bicycle Ped Facility Impr	\$ 509	\$ 509
270-90-963 Mary Ped Stsca Improv	\$ 481	\$ 481
270-90-977 SCB Perimeter Turn Ext	\$ 580	\$ 580
420-90-880 Env Edu Facility	\$ 41,339	\$ 41,339
420-90-890 Civic Center Master Plan	\$ 42,457	\$ 42,457
420-90-893 McClellan Ranch Signage	\$ 920	\$ 920
420-90-897 Spt Ctr Tennis Court Ret Wall	\$ 5,859	\$ 5,859

ALLOCATION SUMMARY

100-80-800 Public Works Administration

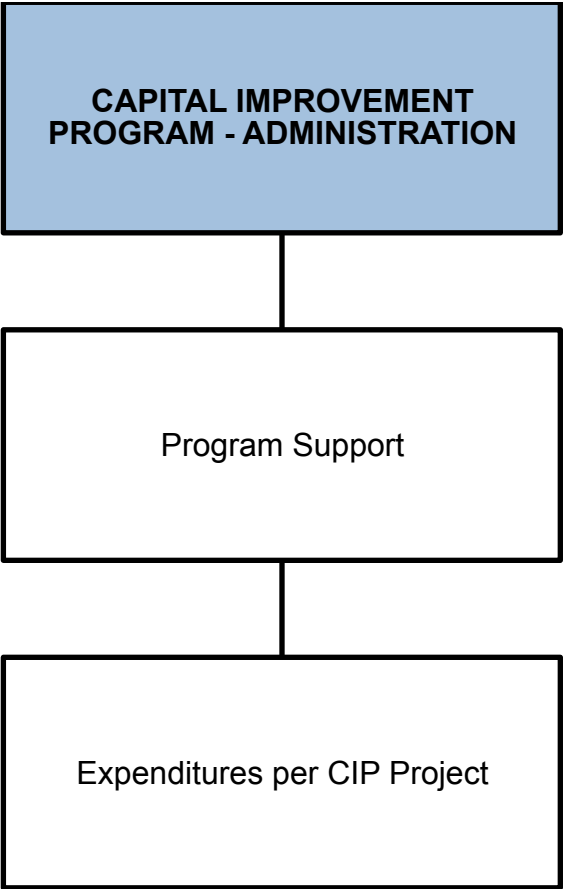
	Program Support	Total
420-90-898 SCCP Chain MP - MCLN to SCB	\$ 4,826	\$ 4,826
420-90-903 Mcl Ranch Ped Pkg Landsca	\$ 1,189	\$ 1,189
420-90-934 Phs I Solar Assessment Public Bldg	\$ 198	\$ 198
420-90-935 Quinlan Fiber Install	\$ 1,061	\$ 1,061
420-90-938 Pub Bldg Solar Service Center	\$ 12,383	\$ 12,383
420-90-939 Library Story Room Expansion	\$ 1,175	\$ 1,175
420-90-940 Civic Center Parking Structure	\$ 7,303	\$ 7,303
420-90-942 Civic Center MP Implementation	\$ 28,305	\$ 28,305
420-90-944 Senior Ctr / Mary Landsca	\$ 142	\$ 142
427-90-870 SC Corridor Park Ph I	\$ 42	\$ 42
427-90-881 Phase II SC Corridor Park	\$ 2,830	\$ 2,830
520-81-801 Resource Recovery	\$ 57,445	\$ 57,445
570-87-836 Bldg Maint Sports Center	\$ 7,713	\$ 7,713
630-85-849 Equipment Maintenance	\$ 21,130	\$ 21,130
Total	\$ 1,413,801	\$ 1,413,801

(12) Capital Improvement Program - Administration

The Capital Improvement Program – Administration program oversees all administration for design and construction of all capital improvement projects for the City, this includes streets, storm drainage, buildings, parks, and any other public facilities. Capital Improvement Program – Administration costs are allocated to Receiving Departments, as follows:

- **CIP Support** – relates to general support provided to CIP projects and is allocated based on FY14-15 expenditures per identified CIP project.

The chart on the following page illustrates the functions and measures used to allocate Capital Improvement Program - Administration 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:



(12.1) Capital Improvement Program – Administration Detail Reports

The following pages 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

100-82-806 CIP Administration

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 831,277		\$ 831,277
Total Deductions	\$ -		\$ -
Incoming Costs			
100-10-100 City Council	\$ 5,014	\$ 6,173	\$ 11,187
100-12-120 City Manager	\$ 2,071	\$ 874	\$ 2,945
100-41-405 Accounting	\$ 10,221	\$ 1,931	\$ 12,153
100-44-412/417 Human Resources	\$ 29,189	\$ 3,250	\$ 32,439
100-80-800 Public Works Administration	\$ 124,264	\$ 17,260	\$ 141,524
100-84- Grounds Maintenance		\$ 1,994	\$ 1,994
100-87- Facilities (Building) Maintenance		\$ 22,462	\$ 22,462
Total Incoming Costs	\$ 170,760	\$ 53,945	\$ 224,705
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 1,002,037	\$ 53,945	\$ 1,055,982

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DEPARTMENTAL EXPENSE DETAIL

100-82-806 CIP Administration

Expense Type	\$	General Admin	CIP Support
Personnel			
Salaries	\$ 395,824	\$ -	\$ 395,824
Benefits	\$ 155,824	\$ -	\$ 155,824
Subtotal Personnel Cost	\$ 551,648	\$ -	\$ 551,648
Operating Services & Supplies			
Materials	\$ 9,300	\$ -	\$ 9,300
Contract Services	\$ 203,000	\$ -	\$ 203,000
Contingency	\$ 22,538	\$ -	\$ 22,538
Cost Allocation	\$ 44,791	\$ -	\$ 44,791
Subtotal Operating Cost	\$ 279,629	\$ -	\$ 279,629
DEPARTMENTAL EXPENDITURES	\$ 831,277	\$ -	\$ 831,277
Disallowed Costs			
	\$ -		
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
	\$ -	\$ -	\$ -
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 831,277	\$ -	\$ 831,277
First Allocation			
Incoming - All Others	\$ 170,760	\$ -	\$ 170,760
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 1,002,037	\$ -	\$ 1,002,037
Second Allocation			
Incoming - All Others	\$ 53,945	\$ -	\$ 53,945
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 53,945	\$ -	\$ 53,945
TOTAL ALLOCATED	\$ 1,055,982	\$ -	\$ 1,055,982

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100-82-806 CIP Administration

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
CIP Support							
210-90-978 Minor Storm Drain Improvements	4,897.50	0.104%	\$ 1,043		\$ 1,043	\$ 56	\$ 1,099
210-90-979 2012-13 Minor Storm Drain Imprv	18,505.44	0.393%	\$ 3,941		\$ 3,941	\$ 212	\$ 4,153
215-90-982 Bubb Rd Elm Ct Std Improv	107,695.87	2.289%	\$ 22,934		\$ 22,934	\$ 1,235	\$ 24,168
215-90-983 Monta Vista Storm Drainage	89,666.82	1.906%	\$ 19,094		\$ 19,094	\$ 1,028	\$ 20,122
270-90-957 Phase I McClellan Sidewalk Improv	32,594.00	0.693%	\$ 6,941		\$ 6,941	\$ 374	\$ 7,314
270-90-959 Access Transition Plan Upgrade	42,057.55	0.894%	\$ 8,956		\$ 8,956	\$ 482	\$ 9,438
270-90-961 St. Median Irrg Plant Repl	408.00	0.009%	\$ 87		\$ 87	\$ 5	\$ 92
270-90-962 Bicycle Ped Facility Impr	22,038.72	0.468%	\$ 4,693		\$ 4,693	\$ 253	\$ 4,946
270-90-963 Mary Ped Stsca Improv	21,268.00	0.452%	\$ 4,529		\$ 4,529	\$ 244	\$ 4,773
270-90-977 SCB Perimeter Turn Ext	25,200.00	0.536%	\$ 5,366		\$ 5,366	\$ 289	\$ 5,655
420-90-880 Env Edu Facility	1,810,008.98	38.465%	\$ 385,438		\$ 385,438	\$ 20,750	\$ 406,188
420-90-890 Civic Center Master Plan	245,520.81	5.218%	\$ 52,283		\$ 52,283	\$ 2,815	\$ 55,098
420-90-893 McClellan Ranch Signage	40,515.00	0.861%	\$ 8,628		\$ 8,628	\$ 464	\$ 9,092
420-90-897 Spt Ctr Tennis Court Ret Wall	256,717.62	5.456%	\$ 54,667		\$ 54,667	\$ 2,943	\$ 57,611
420-90-898 SCCP Chain MP - MCLN to SCB	211,322.81	4.491%	\$ 45,001		\$ 45,001	\$ 2,423	\$ 47,423
420-90-903 Mcl Ranch Ped Pkg Landsca	51,980.00	1.105%	\$ 11,069		\$ 11,069	\$ 596	\$ 11,665
420-90-904 Spt Ctr Resurf Tennis Cts	544.00	0.012%	\$ 116		\$ 116	\$ 6	\$ 122
420-90-906 Portal Cricket Cage Repl	1,500.00	0.032%	\$ 319		\$ 319	\$ 17	\$ 337
420-90-932 McClellan Barn Eval Reno	450.00	0.010%	\$ 96		\$ 96	\$ 5	\$ 101
420-90-934 Phs I Solar Assessment Public Bldg	8,538.33	0.181%	\$ 1,818		\$ 1,818	\$ 98	\$ 1,916
420-90-935 Quinlan Fiber Install	46,730.00	0.993%	\$ 9,951		\$ 9,951	\$ 536	\$ 10,487
420-90-938 Pub Bldg Solar Service Center	542,245.67	11.524%	\$ 115,470		\$ 115,470	\$ 6,216	\$ 121,686
420-90-939 Library Story Room Expansion	51,360.00	1.091%	\$ 10,937		\$ 10,937	\$ 589	\$ 11,526
420-90-940 Civic Center Parking Structure	319,513.91	6.790%	\$ 68,040		\$ 68,040	\$ 3,663	\$ 71,703
420-90-942 Civic Center MP Implementation	89,897.17	1.910%	\$ 19,143		\$ 19,143	\$ 1,031	\$ 20,174
427-90-870 SC Corridor Park Ph I	2,000.00	0.043%	\$ 426		\$ 426	\$ 23	\$ 449
427-90-881 Phase II SC Corridor Park	124,241.20	2.640%	\$ 26,457		\$ 26,457	\$ 1,424	\$ 27,881
580-90-896 Sport Center Sport Court	99,488.95	2.114%	\$ 21,186		\$ 21,186	\$ 1,141	\$ 22,327
580-90-907 Wilson Ball Sfty Net Scrn	11,505.00	0.244%	\$ 2,450		\$ 2,450	\$ 132	\$ 2,582
580-90-908 Wilson Bleacher Shade Cnp	31,195.50	0.663%	\$ 6,643		\$ 6,643	\$ 358	\$ 7,001
580-90-929 Quinlan Interior Upgrades	374,848.62	7.966%	\$ 79,823		\$ 79,823	\$ 4,297	\$ 84,121
580-90-945 Wilson Bldg Landscape Improvement	21,097.00	0.448%	\$ 4,493		\$ 4,493	\$ 242	\$ 4,734
Total	4,705,552.47	100.000%	\$ 1,002,037	\$ -	\$ 1,002,037	\$ 53,945	\$ 1,055,982

Allocation Basis:

Expenditures per identified CIP Project

Source of Allocation:

FY 14-15 unaudited actuals

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ALLOCATION SUMMARY

100-82-806 CIP Administration

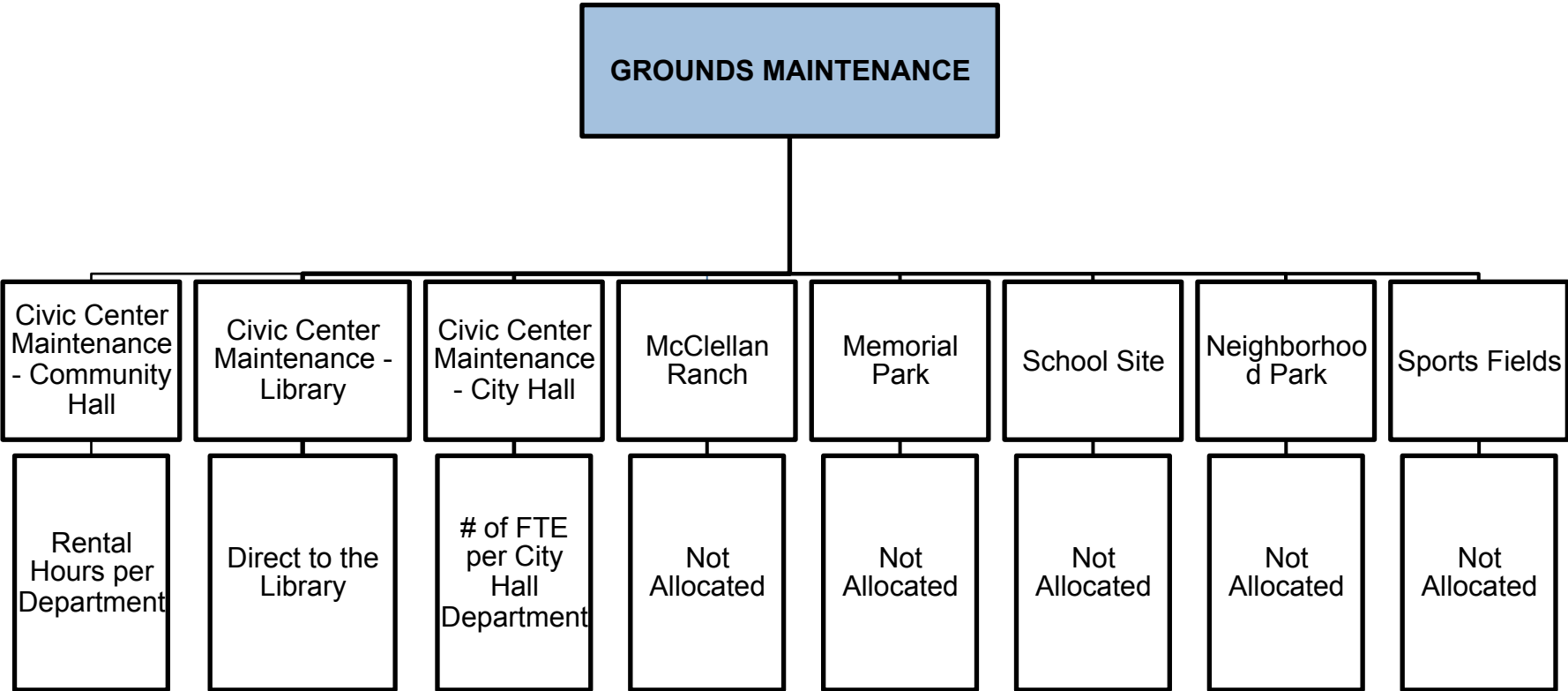
	<u>CIP Support</u>	<u>Total</u>
210-90-978 Minor Storm Drain Improvements	\$ 1,099	\$ 1,099
210-90-979 2012-13 Minor Storm Drain Imprv	\$ 4,153	\$ 4,153
215-90-982 Bubbs Rd Elm Ct Std Improv	\$ 24,168	\$ 24,168
215-90-983 Monta Vista Storm Drainage	\$ 20,122	\$ 20,122
270-90-957 Phase I McClellan Sidewalk Improv	\$ 7,314	\$ 7,314
270-90-959 Access Transition Plan Upgrade	\$ 9,438	\$ 9,438
270-90-961 St. Median Irrg Plant Repl	\$ 92	\$ 92
270-90-962 Bicycle Ped Facility Impr	\$ 4,946	\$ 4,946
270-90-963 Mary Ped Stsca Improv	\$ 4,773	\$ 4,773
270-90-977 SCB Perimeter Turn Ext	\$ 5,655	\$ 5,655
420-90-880 Env Edu Facility	\$ 406,188	\$ 406,188
420-90-890 Civic Center Master Plan	\$ 55,098	\$ 55,098
420-90-893 McClellan Ranch Signage	\$ 9,092	\$ 9,092
420-90-897 Spt Ctr Tennis Court Ret Wall	\$ 57,611	\$ 57,611
420-90-898 SCCP Chain MP - MCLN to SCB	\$ 47,423	\$ 47,423
420-90-903 Mcl Ranch Ped Pkg Landscap	\$ 11,665	\$ 11,665
420-90-904 Spt Ctr Resurf Tennis Cts	\$ 122	\$ 122
420-90-906 Portal Cricket Cage Repl	\$ 337	\$ 337
420-90-932 McClellan Barn Eval Reno	\$ 101	\$ 101
420-90-934 Phs I Solar Assessment Public Bldg	\$ 1,916	\$ 1,916
420-90-935 Quinlan Fiber Install	\$ 10,487	\$ 10,487
420-90-938 Pub Bldg Solar Service Center	\$ 121,686	\$ 121,686
420-90-939 Library Story Room Expansion	\$ 11,526	\$ 11,526
420-90-940 Civic Center Parking Structure	\$ 71,703	\$ 71,703
420-90-942 Civic Center MP Implementation	\$ 20,174	\$ 20,174
427-90-870 SC Corridor Park Ph I	\$ 449	\$ 449
427-90-881 Phase II SC Corridor Park	\$ 27,881	\$ 27,881
580-90-896 Sport Center Sport Court	\$ 22,327	\$ 22,327
580-90-907 Wilson Ball Sfty Net Scrn	\$ 2,582	\$ 2,582
580-90-908 Wilson Bleacher Shade Cnp	\$ 7,001	\$ 7,001
580-90-929 Quinlan Interior Upgrades	\$ 84,121	\$ 84,121
580-90-945 Wilson Bldg Landscape Improvement	\$ 4,734	\$ 4,734
Total	\$ 1,055,982	\$ 1,055,982

(13) Grounds Maintenance

The Grounds Maintenance Division oversees landscape maintenance for all City owned property. Grounds Maintenance costs are allocated to Receiving Departments, as follows:

- **Civic Center Maintenance – Community** – relates to landscaping maintenance provided for the Community Hall. These costs have been allocated based upon rental hours per Department.
- **Civic Center Maintenance – Library** – relates to landscaping maintenance provided for the Library. These costs have been allocated directly to the Library.
- **Civic Center Maintenance – City Hall** – relates to landscaping maintenance provided for City Hall. These costs have been allocated based upon the number of full-time employees in City Hall.
- **McClellan Ranch** – relates to landscaping maintenance provided for McClellan Ranch and these costs have not been allocated.
- **Memorial Park** – relates to landscaping maintenance provided for Memorial Park and these costs have not been allocated.
- **School Site** – relates to landscaping maintenance provided for school sites in Cupertino and per OMB guidelines have not been allocated.
- **Neighborhood Parks** – relates to landscaping maintenance provided for small neighborhood parks and as such have not been allocated.
- **Sports Fields** – relates to landscaping maintenance provided for sports fields used by Citizens and have not been allocated.

The chart on the following page illustrates the functions and measures used to allocate Grounds 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:



(13.1) Grounds Maintenance Detail Reports

The following pages 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

100-84- Grounds Maintenance

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 3,777,788		\$ 3,777,788
Total Deductions	\$ -		\$ -
Incoming Costs			
100-10-100 City Council	\$ 29,998	\$ 36,928	\$ 66,926
100-12-120 City Manager	\$ 12,215	\$ 5,157	\$ 17,372
100-41-405 Accounting	\$ 59,048	\$ 11,231	\$ 70,279
100-44-412/417 Human Resources	\$ 129,074	\$ 14,608	\$ 143,682
100-80-800 Public Works Administration	\$ 49,706	\$ 6,904	\$ 56,610
Total Incoming Costs	\$ 280,040	\$ 74,828	\$ 354,868
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 4,057,828	\$ 74,828	\$ 4,132,656

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DEPARTMENTAL EXPENSE DETAIL

100-84- Grounds Maintenance

Expense Type	\$	General Admin	Civic Center Maintenance - Community Hall	Civic Center Maintenance - Library	Civic Center Maintenance - City Hall	McClellan Ranch	Memorial Park	School Site	Neighborhood Parks	Sport Fields
Personnel										
Salaries	\$ 1,380,848	\$	5,595	\$ 46,767	\$ 20,260	\$ 27,924	\$ 265,582	\$ 285,829	\$ 529,967	\$ 198,924
Benefits	\$ 786,835	\$	3,191	\$ 26,670	\$ 11,554	\$ 14,239	\$ 137,050	\$ 161,429	\$ 317,672	\$ 115,031
Subtotal Personnel Cost	\$ 2,167,683	\$ -	\$ 8,786	\$ 73,436	\$ 31,814	\$ 42,163	\$ 402,632	\$ 447,258	\$ 847,639	\$ 313,955
Operating Services & Supplies										
Materials	\$ 732,544	\$	2,615	\$ 21,855	\$ 9,468	\$ 12,142	\$ 154,151	\$ 141,445	\$ 249,239	\$ 141,629
Contract Services	\$ 178,051	\$	231	\$ 1,932	\$ 837	\$ 8,000	\$ 27,551	\$ 10,500	\$ 117,000	\$ 12,000
Contingency	\$ 88,743	\$	275	\$ 2,302	\$ 997	\$ 1,982	\$ 17,620	\$ 14,770	\$ 35,899	\$ 14,897
Cost Allocation	\$ 461,267	\$	1,237	\$ 10,337	\$ 4,478	\$ 3,334	\$ 49,674	\$ 122,384	\$ 198,544	\$ 71,279
Special Projects	\$ 149,500	\$				\$ 8,500	\$ 5,000	\$ 90,000		\$ 46,000
Subtotal Operating Cost	\$ 1,610,105	\$ -	\$ 4,358	\$ 36,426	\$ 15,780	\$ 33,958	\$ 253,996	\$ 379,099	\$ 600,682	\$ 285,805
DEPARTMENTAL EXPENDITURES	\$ 3,777,788	\$ -	\$ 13,144	\$ 109,863	\$ 47,594	\$ 76,121	\$ 656,628	\$ 826,357	\$ 1,448,321	\$ 599,760
Disallowed Costs										
	\$ -									
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments										
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 3,777,788	\$ -	\$ 13,144	\$ 109,863	\$ 47,594	\$ 76,121	\$ 656,628	\$ 826,357	\$ 1,448,321	\$ 599,760
First Allocation										
Incoming - All Others	\$ 280,040	\$ -	\$ 974	\$ 8,144	\$ 3,528	\$ 5,643	\$ 48,675	\$ 61,256	\$ 107,361	\$ 44,459
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (3,874,581)	\$	\$ -	\$ -	\$ -	\$ (81,764)	\$ (705,303)	\$ (887,613)	\$ (1,555,682)	\$ (644,219)
Subtotal of First Allocation	\$ 183,247	\$	\$ 14,119	\$ 118,007	\$ 51,122	\$ -	\$ -	\$ -	\$ -	\$ -
Second Allocation										
Incoming - All Others	\$ 74,828	\$ -	\$ 260	\$ 2,176	\$ 943	\$ 1,508	\$ 13,006	\$ 16,368	\$ 28,687	\$ 11,880
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (71,449)	\$	\$ -	\$ -	\$ -	\$ (1,508)	\$ (13,006)	\$ (16,368)	\$ (28,687)	\$ (11,880)
Subtotal of Second Allocation	\$ 3,379	\$	\$ 260	\$ 2,176	\$ 943	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ALLOCATED	\$ 186,626	\$	\$ 14,379	\$ 120,183	\$ 52,065	\$ -	\$ -	\$ -	\$ -	\$ -

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100-84- Grounds Maintenance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Civic Center Maintenance - Community Hall							
100-10-100 City Council	183.75	12.701%	\$ 1,793		\$ 1,793		\$ 1,793
100-12-120 City Manager	101.50	7.016%	\$ 991		\$ 991		\$ 991
100-13-130/132 City Clerk	2.50	0.173%	\$ 24		\$ 24		\$ 24
100-30-300 Public Affairs	77.00	5.322%	\$ 751		\$ 751		\$ 751
100-60-601 Recreation & Community Services - Admin	84.50	5.841%	\$ 825		\$ 825		\$ 825
100-80-800 Public Works Administration	5.00	0.346%	\$ 49		\$ 49		\$ 49
100-10-110 Sister Cities	1.50	0.104%	\$ 15		\$ 15	\$ 0	\$ 15
100-11-140 Library Commission	7.30	0.505%	\$ 71		\$ 71	\$ 2	\$ 73
100-11-142 Fine Arts Commission	18.85	1.303%	\$ 184		\$ 184	\$ 5	\$ 189
100-11-150 Public Safety Commission	8.51	0.588%	\$ 83		\$ 83	\$ 2	\$ 85
100-11-155 Bicycle & Pedestrian Commission	3.01	0.208%	\$ 29		\$ 29	\$ 1	\$ 30
100-11-160 Park & Recreation Commission	14.43	0.997%	\$ 141		\$ 141	\$ 4	\$ 145
100-11-165 Teen Commission	23.57	1.629%	\$ 230		\$ 230	\$ 6	\$ 236
100-11-170 Planning Commission	68.97	4.767%	\$ 673		\$ 673	\$ 18	\$ 691
100-11-175 Housing Commission	14.86	1.027%	\$ 145		\$ 145	\$ 4	\$ 149
100-62-609 Youth Program	15.00	1.037%	\$ 146		\$ 146	\$ 4	\$ 150
100-65-632 Community Outreach	28.00	1.935%	\$ 273		\$ 273	\$ 7	\$ 281
100-65-633 Disaster Preparedness	15.00	1.037%	\$ 146		\$ 146	\$ 4	\$ 150
100-71-701 Current Planning	42.50	2.938%	\$ 415		\$ 415	\$ 11	\$ 426
520-81-801 Resource Recovery	11.00	0.760%	\$ 107		\$ 107	\$ 3	\$ 110
570-63-621 Sports Center Operation	28.00	1.935%	\$ 273		\$ 273	\$ 7	\$ 281
-- Library	688.00	47.555%	\$ 6,714		\$ 6,714	\$ 180	\$ 6,895
-- Other	4.00	0.276%	\$ 39		\$ 39	\$ 1	\$ 40
Total	1,446.75	100.000%	\$ 14,119	\$ -	\$ 14,119	\$ 260	\$ 14,379

Allocation Basis:

Rental Hours per Fund / Dept / Entity

Source of Allocation:

2014 Rental Hours Report

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-84- Grounds Maintenance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Civic Center Maintenance - Library							
-- Library	100.00	100.000%	\$ 118,007		\$ 118,007	\$ 2,176	\$ 120,183
Total	<u>100.00</u>	<u>100.000%</u>	<u>\$ 118,007</u>	<u>\$ -</u>	<u>\$ 118,007</u>	<u>\$ 2,176</u>	<u>\$ 120,183</u>
Allocation Basis:	Direct to Library						

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-84- Grounds Maintenance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Civic Center Maintenance - City Hall							
100-10-100 City Council	0.40	0.520%	\$ 266		\$ 266		\$ 266
100-12-120 City Manager	2.95	3.836%	\$ 1,961		\$ 1,961		\$ 1,961
100-13-130/132 City Clerk	3.40	4.421%	\$ 2,260		\$ 2,260		\$ 2,260
100-15-141 City Attorney	3.00	3.901%	\$ 1,994		\$ 1,994		\$ 1,994
100-30-300 Public Affairs	1.05	1.365%	\$ 698		\$ 698		\$ 698
100-40-400 Administrative Services - Admin	2.50	3.251%	\$ 1,662		\$ 1,662		\$ 1,662
100-41-405 Accounting	5.20	6.762%	\$ 3,457		\$ 3,457		\$ 3,457
100-44-412/417 Human Resources	3.30	4.291%	\$ 2,194		\$ 2,194		\$ 2,194
100-60-601 Recreation & Community Services - Admin	1.85	2.406%	\$ 1,230		\$ 1,230		\$ 1,230
100-80-800 Public Works Administration	3.05	3.966%	\$ 2,028		\$ 2,028		\$ 2,028
100-82-806 CIP Administration	3.00	3.901%	\$ 1,994		\$ 1,994		\$ 1,994
100-11-131 Technology, Information & Communications Commission	0.10	0.130%	\$ 66		\$ 66	\$ 2	\$ 68
100-11-140 Library Commission	0.05	0.065%	\$ 33		\$ 33	\$ 1	\$ 34
100-11-142 Fine Arts Commission	0.15	0.195%	\$ 100		\$ 100	\$ 3	\$ 103
100-11-160 Park & Recreation Commission	0.10	0.130%	\$ 66		\$ 66	\$ 2	\$ 68
100-11-165 Teen Commission	0.25	0.325%	\$ 166		\$ 166	\$ 5	\$ 171
100-11-170 Planning Commission	0.30	0.390%	\$ 199		\$ 199	\$ 6	\$ 205
100-11-175 Housing Commission	0.15	0.195%	\$ 100		\$ 100	\$ 3	\$ 103
100-12-122 Environmental Affairs	1.90	2.471%	\$ 1,263		\$ 1,263	\$ 38	\$ 1,301
100-12-125 Economic Development	1.00	1.300%	\$ 665		\$ 665	\$ 20	\$ 685
100-20-202 Code Enforcement	2.00	2.601%	\$ 1,330		\$ 1,330	\$ 40	\$ 1,370
100-30-304 Cupertino Scene	0.10	0.130%	\$ 66		\$ 66	\$ 2	\$ 68
100-41-406 Business Licenses	1.10	1.430%	\$ 731		\$ 731	\$ 22	\$ 753
100-70-700 Planning & Community Development - Administration	0.90	1.170%	\$ 598		\$ 598	\$ 18	\$ 616
100-71-701 Current Planning	6.35	8.257%	\$ 4,221		\$ 4,221	\$ 127	\$ 4,348
100-71-702 Mid Long Term Planning	2.25	2.926%	\$ 1,496		\$ 1,496	\$ 45	\$ 1,541
100-73-713 General Building	2.60	3.381%	\$ 1,728		\$ 1,728	\$ 52	\$ 1,780
100-73-714 Construction Plan Check	5.10	6.632%	\$ 3,390		\$ 3,390	\$ 102	\$ 3,492
100-73-715 Building Code Enforcement	5.60	7.282%	\$ 3,723		\$ 3,723	\$ 112	\$ 3,835
100-73-718 Muni - Bldg Code Enforcement	2.70	3.511%	\$ 1,795		\$ 1,795	\$ 54	\$ 1,849
100-82-804 Development Services	3.30	4.291%	\$ 2,194		\$ 2,194	\$ 66	\$ 2,260
100-82-805 Inspection Service	1.00	1.300%	\$ 665		\$ 665	\$ 20	\$ 685
610-34-310 Information Technology	4.90	6.372%	\$ 3,257		\$ 3,257	\$ 98	\$ 3,355
610-35-986 GIS	1.00	1.300%	\$ 665		\$ 665	\$ 20	\$ 685
615-31-305 Government Channel	3.15	4.096%	\$ 2,094		\$ 2,094	\$ 63	\$ 2,157
615-32-308 City Website	0.95	1.235%	\$ 632		\$ 632	\$ 19	\$ 651
620-44-418 Workers Compensation Insurance	0.20	0.260%	\$ 133		\$ 133	\$ 4	\$ 137
Total	76.90	100.000%	\$ 51,122	\$ -	\$ 51,122	\$ 943	\$ 52,065

Allocation Basis:

FTE per City Hall Division / Program

Source of Allocation:

FY 14-15 Personnel

ALLOCATION SUMMARY

100-84- Grounds Maintenance

	Civic Center Maintenance - Community Hall	Civic Center Maintenance - Library	Civic Center Maintenance - City Hall	Total
100-10-100 City Council	\$ 1,793	\$ -	\$ 266	\$ 2,059
100-12-120 City Manager	\$ 991	\$ -	\$ 1,961	\$ 2,952
100-13-130/132 City Clerk	\$ 24	\$ -	\$ 2,260	\$ 2,285
100-15-141 City Attorney	\$ -	\$ -	\$ 1,994	\$ 1,994
100-30-300 Public Affairs	\$ 751	\$ -	\$ 698	\$ 1,449
100-40-400 Administrative Services - Admin	\$ -	\$ -	\$ 1,662	\$ 1,662
100-41-405 Accounting	\$ -	\$ -	\$ 3,457	\$ 3,457
100-44-412/417 Human Resources	\$ -	\$ -	\$ 2,194	\$ 2,194
100-60-601 Recreation & Community Services - Admin	\$ 825	\$ -	\$ 1,230	\$ 2,054
100-80-800 Public Works Administration	\$ 49	\$ -	\$ 2,028	\$ 2,076
100-82-806 CIP Administration	\$ -	\$ -	\$ 1,994	\$ 1,994
100-10-110 Sister Cities	\$ 15	\$ -	\$ -	\$ 15
100-11-131 Technology, Information & Communications Commission	\$ -	\$ -	\$ 68	\$ 68
100-11-140 Library Commission	\$ 73	\$ -	\$ 34	\$ 107
100-11-142 Fine Arts Commission	\$ 189	\$ -	\$ 103	\$ 292
100-11-150 Public Safety Commission	\$ 85	\$ -	\$ -	\$ 85
100-11-155 Bicycle & Pedestrian Commission	\$ 30	\$ -	\$ -	\$ 30
100-11-160 Park & Recreation Commission	\$ 145	\$ -	\$ 68	\$ 213
100-11-165 Teen Commission	\$ 236	\$ -	\$ 171	\$ 407
100-11-170 Planning Commission	\$ 691	\$ -	\$ 205	\$ 897
100-11-175 Housing Commission	\$ 149	\$ -	\$ 103	\$ 252
100-12-122 Environmental Affairs	\$ -	\$ -	\$ 1,301	\$ 1,301
100-12-125 Economic Development	\$ -	\$ -	\$ 685	\$ 685
100-20-202 Code Enforcement	\$ -	\$ -	\$ 1,370	\$ 1,370
100-30-304 Cupertino Scene	\$ -	\$ -	\$ 68	\$ 68
100-41-406 Business Licenses	\$ -	\$ -	\$ 753	\$ 753
100-62-609 Youth Program	\$ 150	\$ -	\$ -	\$ 150
100-65-632 Community Outreach	\$ 281	\$ -	\$ -	\$ 281

ALLOCATION SUMMARY

100-84- Grounds Maintenance

	Civic Center Maintenance - Community Hall	Civic Center Maintenance - Library	Civic Center Maintenance - City Hall	Total
100-65-633 Disaster Preparedness	\$ 150	\$ -	\$ -	\$ 150
100-70-700 Planning & Community Development - Administration	\$ -	\$ -	\$ 616	\$ 616
100-71-701 Current Planning	\$ 426	\$ -	\$ 4,348	\$ 4,774
100-71-702 Mid Long Term Planning	\$ -	\$ -	\$ 1,541	\$ 1,541
100-73-713 General Building	\$ -	\$ -	\$ 1,780	\$ 1,780
100-73-714 Construction Plan Check	\$ -	\$ -	\$ 3,492	\$ 3,492
100-73-715 Building Code Enforcement	\$ -	\$ -	\$ 3,835	\$ 3,835
100-73-718 Muni - Bldg Code Enforcement	\$ -	\$ -	\$ 1,849	\$ 1,849
100-82-804 Development Services	\$ -	\$ -	\$ 2,260	\$ 2,260
100-82-805 Inspection Service	\$ -	\$ -	\$ 685	\$ 685
520-81-801 Resource Recovery	\$ 110	\$ -	\$ -	\$ 110
570-63-621 Sports Center Operation	\$ 281	\$ -	\$ -	\$ 281
610-34-310 Information Technology	\$ -	\$ -	\$ 3,355	\$ 3,355
610-35-986 GIS	\$ -	\$ -	\$ 685	\$ 685
615-31-305 Government Channel	\$ -	\$ -	\$ 2,157	\$ 2,157
615-32-308 City Website	\$ -	\$ -	\$ 651	\$ 651
620-44-418 Workers Compensation Insurance	\$ -	\$ -	\$ 137	\$ 137
-- Library	\$ 6,895	\$ 120,183	\$ -	\$ 127,077
-- Other	\$ 40	\$ -	\$ -	\$ 40
Total	\$ 14,379	\$ 120,183	\$ 52,065	\$ 186,626

(14) Facilities (Building) Maintenance

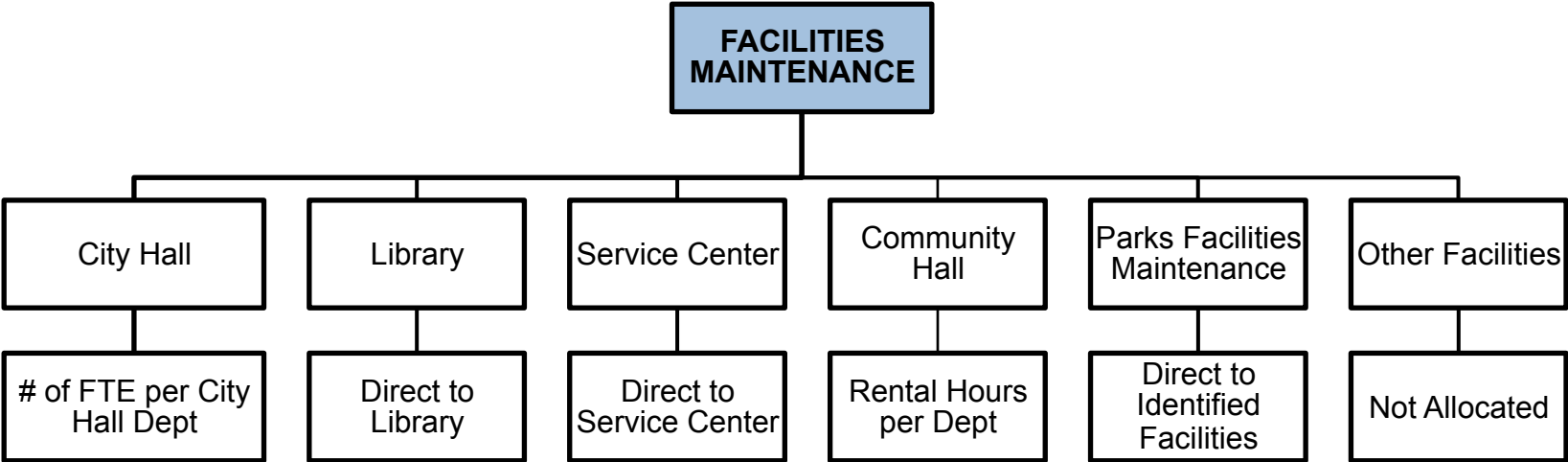
Facilities (Building) Maintenance program oversees the maintenance of all City-owned buildings to ensure efficient operations.

Facilities Maintenance costs are allocated to Receiving Departments, as follows:

- **City Hall** – relates to building maintenance performed for City Hall and is allocated based on total number of full-time employees per City Hall Department.
- **Library** – relates to building maintenance performed for the Library and is allocated directly to the Library.
- **Service Center** – relates to building maintenance performed for the Service Center Corporation yard and is allocated directly to the Service Center.
- **Community Hall** – relates to building maintenance performed for the Community Hall and is allocated based on the total rental hours by Department.
- **Parks Facilities Maintenance** – relates to building maintenance performed for various Community Services Recreation Centers and is allocated directly to those identified Recreation Centers.
- **Other Facilities** – relates to building maintenance performed for facilities that primarily provide service to Cupertino citizens and as such have not been allocated.

The chart on the following page illustrates the functions and measures used to allocate Facilities (Building) 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:



(14.1) Facilities (Building) Maintenance Detail Reports

The following pages 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

100-87- Facilities (Building) Maintenance

	First Allocation	Second Allocation	Total
Departmental Expenditures	\$ 3,186,022		\$ 3,186,022
Total Deductions	\$ -		\$ -
Incoming Costs			
100-10-100 City Council	\$ 14,387	\$ 17,714	\$ 32,101
100-12-120 City Manager	\$ 6,063	\$ 2,556	\$ 8,618
100-41-405 Accounting	\$ 94,299	\$ 17,872	\$ 112,171
100-44-412/417 Human Resources	\$ 48,362	\$ 5,473	\$ 53,835
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ 4,476	\$ 6,413	\$ 10,889
100-80-800 Public Works Administration	\$ 49,706	\$ 6,904	\$ 56,610
Total Incoming Costs	\$ 217,292	\$ 56,932	\$ 274,224
City Fountain Costs	\$ (16,200)		
Total Cost Adjustments	\$ (16,200)		\$ (16,200)
Total Costs to be Allocated	\$ 3,387,114	\$ 56,932	\$ 3,444,046

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

DEPARTMENTAL EXPENSE DETAIL

100-87- Facilities (Building) Maintenance

Expense Type	\$	General Admin	City Hall	Library	Service Center	Community Hall	Parks Facilities Maintenance	Other Facilities
Personnel								
Salaries	\$ 546,256	\$	90,572	\$ 56,794	\$ 59,105	\$ 33,844	\$ 241,784	\$ 64,157
Benefits	\$ 294,079	\$	46,615	\$ 32,396	\$ 34,041	\$ 20,017	\$ 128,643	\$ 32,367
Subtotal Personnel Cost	\$ 840,335	\$ -	\$ 137,187	\$ 89,190	\$ 93,146	\$ 53,861	\$ 370,427	\$ 96,524
Operating Services & Supplies								
Materials	\$ 763,204	\$	207,500	\$ 14,076	\$ 86,983	\$ 53,350	\$ 344,675	\$ 56,620
Contract Services	\$ 702,251	\$	137,000	\$ 145,000	\$ 30,000	\$ 25,000	\$ 262,000	\$ 103,251
Contingency	\$ 143,947	\$	33,700	\$ 15,908	\$ 11,391	\$ 7,600	\$ 59,432	\$ 15,916
Cost Allocation	\$ 149,285	\$	23,456	\$ 12,982	\$ 63,622	\$ 5,557	\$ 36,109	\$ 7,559
Special Projects	\$ 587,000	\$		\$ 154,000	\$ 143,000	\$ 97,500	\$ 142,500	\$ 50,000
Subtotal Operating Cost	\$ 2,345,687	\$ -	\$ 401,656	\$ 341,966	\$ 334,996	\$ 189,007	\$ 844,716	\$ 233,346
DEPARTMENTAL EXPENDITURES	\$ 3,186,022	\$ -	\$ 538,843	\$ 431,156	\$ 428,142	\$ 242,868	\$ 1,215,143	\$ 329,870
Disallowed Costs								
	\$ -							
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments								
City Fountain Costs	\$ (16,200)					\$ (16,200)		
Subtotal Cost Adjustments	\$ (16,200)	\$ -	\$ -	\$ -	\$ -	\$ (16,200)	\$ -	\$ -
FUNCTIONAL COST	\$ 3,169,822	\$ -	\$ 538,843	\$ 431,156	\$ 428,142	\$ 226,668	\$ 1,215,143	\$ 329,870
First Allocation								
Incoming - All Others	\$ 217,292	\$ -	\$ 36,938	\$ 29,556	\$ 29,349	\$ 15,538	\$ 83,298	\$ 22,613
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (352,483)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (352,483)
Subtotal of First Allocation	\$ 3,034,632	\$	\$ 575,781	\$ 460,712	\$ 457,491	\$ 242,206	\$ 1,298,441	\$ -
Second Allocation								
Incoming - All Others	\$ 56,932	\$ -	\$ 9,678	\$ 7,744	\$ 7,690	\$ 4,071	\$ 21,825	\$ 5,925
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (5,925)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,925)
Subtotal of Second Allocation	\$ 51,007	\$	\$ 9,678	\$ 7,744	\$ 7,690	\$ 4,071	\$ 21,825	\$ -
TOTAL ALLOCATED	\$ 3,085,639	\$	\$ 585,459	\$ 468,456	\$ 465,181	\$ 246,277	\$ 1,320,266	\$ -

CITY OF CUPERTINO, CA
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100-87- Facilities (Building) Maintenance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
City Hall							
100-10-100 City Council	0.40	0.520%	\$ 2,995		\$ 2,995		\$ 2,995
100-12-120 City Manager	2.95	3.836%	\$ 22,088		\$ 22,088		\$ 22,088
100-13-130/132 City Clerk	3.40	4.421%	\$ 25,457		\$ 25,457		\$ 25,457
100-15-141 City Attorney	3.00	3.901%	\$ 22,462		\$ 22,462		\$ 22,462
100-30-300 Public Affairs	1.05	1.365%	\$ 7,862		\$ 7,862		\$ 7,862
100-40-400 Administrative Services - Admin	2.50	3.251%	\$ 18,718		\$ 18,718		\$ 18,718
100-41-405 Accounting	5.20	6.762%	\$ 38,934		\$ 38,934		\$ 38,934
100-44-412/417 Human Resources	3.30	4.291%	\$ 24,708		\$ 24,708		\$ 24,708
100-60-601 Recreation & Community Services - Admin	1.85	2.406%	\$ 13,852		\$ 13,852		\$ 13,852
100-80-800 Public Works Administration	3.05	3.966%	\$ 22,837		\$ 22,837		\$ 22,837
100-82-806 CIP Administration	3.00	3.901%	\$ 22,462		\$ 22,462		\$ 22,462
100-11-131 Technology, Information & Communications Commission	0.10	0.130%	\$ 749		\$ 749	\$ 21	\$ 769
100-11-140 Library Commission	0.05	0.065%	\$ 374		\$ 374	\$ 10	\$ 385
100-11-142 Fine Arts Commission	0.15	0.195%	\$ 1,123		\$ 1,123	\$ 31	\$ 1,154
100-11-160 Park & Recreation Commission	0.10	0.130%	\$ 749		\$ 749	\$ 21	\$ 769
100-11-165 Teen Commission	0.25	0.325%	\$ 1,872		\$ 1,872	\$ 51	\$ 1,923
100-11-170 Planning Commission	0.30	0.390%	\$ 2,246		\$ 2,246	\$ 62	\$ 2,308
100-11-175 Housing Commission	0.15	0.195%	\$ 1,123		\$ 1,123	\$ 31	\$ 1,154
100-12-122 Environmental Affairs	1.90	2.471%	\$ 14,226		\$ 14,226	\$ 390	\$ 14,616
100-12-125 Economic Development	1.00	1.300%	\$ 7,487		\$ 7,487	\$ 205	\$ 7,692
100-20-202 Code Enforcement	2.00	2.601%	\$ 14,975		\$ 14,975	\$ 410	\$ 15,385
100-30-304 Cupertino Scene	0.10	0.130%	\$ 749		\$ 749	\$ 21	\$ 769
100-41-406 Business Licenses	1.10	1.430%	\$ 8,236		\$ 8,236	\$ 226	\$ 8,462
100-70-700 Planning & Community Development - Administration	0.90	1.170%	\$ 6,739		\$ 6,739	\$ 185	\$ 6,923
100-71-701 Current Planning	6.35	8.257%	\$ 47,545		\$ 47,545	\$ 1,302	\$ 48,847
100-71-702 Mid Long Term Planning	2.25	2.926%	\$ 16,847		\$ 16,847	\$ 461	\$ 17,308
100-73-713 General Building	2.60	3.381%	\$ 19,467		\$ 19,467	\$ 533	\$ 20,000
100-73-714 Construction Plan Check	5.10	6.632%	\$ 38,186		\$ 38,186	\$ 1,046	\$ 39,231
100-73-715 Building Code Enforcement	5.60	7.282%	\$ 41,929		\$ 41,929	\$ 1,148	\$ 43,078
100-73-718 Muni - Bldg Code Enforcement	2.70	3.511%	\$ 20,216		\$ 20,216	\$ 554	\$ 20,770
100-82-804 Development Services	3.30	4.291%	\$ 24,708		\$ 24,708	\$ 677	\$ 25,385
100-82-805 Inspection Service	1.00	1.300%	\$ 7,487		\$ 7,487	\$ 205	\$ 7,692
610-34-310 Information Technology	4.90	6.372%	\$ 36,688		\$ 36,688	\$ 1,005	\$ 37,693
610-35-986 GIS	1.00	1.300%	\$ 7,487		\$ 7,487	\$ 205	\$ 7,692
615-31-305 Government Channel	3.15	4.096%	\$ 23,585		\$ 23,585	\$ 646	\$ 24,231
615-32-308 City Website	0.95	1.235%	\$ 7,113		\$ 7,113	\$ 195	\$ 7,308
620-44-418 Workers Compensation Insurance	0.20	0.260%	\$ 1,497		\$ 1,497	\$ 41	\$ 1,538
Total	76.90	100.000%	\$ 575,781	\$ -	\$ 575,781	\$ 9,678	\$ 585,459

Allocation Basis:

FTE per City Hall Division / Program

Source of Allocation:

FY 14-15 Personnel

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-87- Facilities (Building) Maintenance

ALLOCATION DETAIL							
	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Library							
-- Library	100.00	100.000%	\$ 460,712		\$ 460,712	\$ 7,744	\$ 468,456
Total	100.00	100.000%	\$ 460,712	\$ -	\$ 460,712	\$ 7,744	\$ 468,456
Allocation Basis:		Direct to Library					

CITY OF CUPERTINO, CA
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100-87- Facilities (Building) Maintenance

ALLOCATION DETAIL		Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Service Center								
100-83-807 Service Center Administration		100.00	100.000%	\$ 457,491		\$ 457,491	\$ 7,690	\$ 465,181
Total		100.00	100.000%	\$ 457,491	\$ -	\$ 457,491	\$ 7,690	\$ 465,181
Allocation Basis:		Direct to Service Center						

CITY OF CUPERTINO, CA
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100-87- Facilities (Building) Maintenance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Community Hall							
100-10-100 City Council	183.75	12.701%	\$ 30,762		\$ 30,762		\$ 30,762
100-12-120 City Manager	101.50	7.016%	\$ 16,993		\$ 16,993		\$ 16,993
100-13-130/132 City Clerk	2.50	0.173%	\$ 419		\$ 419		\$ 419
100-30-300 Public Affairs	77.00	5.322%	\$ 12,891		\$ 12,891		\$ 12,891
100-60-601 Recreation & Community Services - Admin	84.50	5.841%	\$ 14,146		\$ 14,146		\$ 14,146
100-80-800 Public Works Administration	5.00	0.346%	\$ 837		\$ 837		\$ 837
100-10-110 Sister Cities	1.50	0.104%	\$ 251		\$ 251	\$ 6	\$ 257
100-11-140 Library Commission	7.30	0.505%	\$ 1,222		\$ 1,222	\$ 30	\$ 1,252
100-11-142 Fine Arts Commission	18.85	1.303%	\$ 3,156		\$ 3,156	\$ 77	\$ 3,233
100-11-150 Public Safety Commission	8.51	0.588%	\$ 1,425		\$ 1,425	\$ 35	\$ 1,460
100-11-155 Bicycle & Pedestrian Commission	3.01	0.208%	\$ 504		\$ 504	\$ 12	\$ 516
100-11-160 Park & Recreation Commission	14.43	0.997%	\$ 2,416		\$ 2,416	\$ 59	\$ 2,475
100-11-165 Teen Commission	23.57	1.629%	\$ 3,946		\$ 3,946	\$ 97	\$ 4,043
100-11-170 Planning Commission	68.97	4.767%	\$ 11,547		\$ 11,547	\$ 283	\$ 11,829
100-11-175 Housing Commission	14.86	1.027%	\$ 2,488		\$ 2,488	\$ 61	\$ 2,549
100-62-609 Youth Program	15.00	1.037%	\$ 2,511		\$ 2,511	\$ 62	\$ 2,573
100-65-632 Community Outreach	28.00	1.935%	\$ 4,688		\$ 4,688	\$ 115	\$ 4,802
100-65-633 Disaster Preparedness	15.00	1.037%	\$ 2,511		\$ 2,511	\$ 62	\$ 2,573
100-71-701 Current Planning	42.50	2.938%	\$ 7,115		\$ 7,115	\$ 174	\$ 7,289
520-81-801 Resource Recovery	11.00	0.760%	\$ 1,842		\$ 1,842	\$ 45	\$ 1,887
570-63-621 Sports Center Operation	28.00	1.935%	\$ 4,688		\$ 4,688	\$ 115	\$ 4,802
-- Library	688.00	47.555%	\$ 115,181		\$ 115,181	\$ 2,822	\$ 118,003
-- Other	4.00	0.276%	\$ 670		\$ 670	\$ 16	\$ 686
Total	1,446.75	100.000%	\$ 242,206	\$ -	\$ 242,206	\$ 4,071	\$ 246,277

Allocation Basis:

Rental Hours per Fund / Dept / Entity

Source of Allocation:

2014 Rental Hours Report

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

100-87- Facilities (Building) Maintenance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Parks Facilities Maintenance							
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	369,982.00	30.448%	\$ 395,344		\$ 395,344		\$ 395,344
100-61-603 BBF Picnic Area	316,094.00	26.013%	\$ 337,762		\$ 337,762	\$ 8,163	\$ 345,925
100-62-611 Teen Center	36,813.00	3.030%	\$ 39,337		\$ 39,337	\$ 951	\$ 40,287
100-63-618 Creekside Park Youth Sport	74,729.00	6.150%	\$ 79,852		\$ 79,852	\$ 1,930	\$ 81,781
100-63-637 Monta Vista Recreation Center	138,390.00	11.389%	\$ 147,877		\$ 147,877	\$ 3,574	\$ 151,450
100-64-622 Senior Adult Supervision	224,873.00	18.506%	\$ 240,288		\$ 240,288	\$ 5,807	\$ 246,095
580-62-613 Youth Teen Recreation	54,262.00	4.465%	\$ 57,982		\$ 57,982	\$ 1,401	\$ 59,383
Total	1,215,143.00	100.000%	\$ 1,298,441	\$ -	\$ 1,298,441	\$ 21,825	\$ 1,320,266

Allocation Basis:

Maintenance Cost / Facility

Source of Allocation:

FY 15-16 Budgeted Expenditures

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

ALLOCATION SUMMARY

100-87- Facilities (Building) Maintenance

	City Hall	Library	Service Center	Community Hall	Parks Facilities	Total
100-10-100 City Council	\$ 2,995	\$ -	\$ -	\$ 30,762	\$ -	\$ 33,757
100-12-120 City Manager	\$ 22,088	\$ -	\$ -	\$ 16,993	\$ -	\$ 39,080
100-13-130/132 City Clerk	\$ 25,457	\$ -	\$ -	\$ 419	\$ -	\$ 25,876
100-15-141 City Attorney	\$ 22,462	\$ -	\$ -	\$ -	\$ -	\$ 22,462
100-30-300 Public Affairs	\$ 7,862	\$ -	\$ -	\$ 12,891	\$ -	\$ 20,753
100-40-400 Administrative Services - Admin	\$ 18,718	\$ -	\$ -	\$ -	\$ -	\$ 18,718
100-41-405 Accounting	\$ 38,934	\$ -	\$ -	\$ -	\$ -	\$ 38,934
100-44-412/417 Human Resources	\$ 24,708	\$ -	\$ -	\$ -	\$ -	\$ 24,708
100-60-601 Recreation & Community Services - Admin	\$ 13,852	\$ -	\$ -	\$ 14,146	\$ -	\$ 27,998
100-61-604/607 Community Hall & Quinlan Ctr Op (Facility Rentals)	\$ -	\$ -	\$ -	\$ -	\$ 395,344	\$ 395,344
100-80-800 Public Works Administration	\$ 22,837	\$ -	\$ -	\$ 837	\$ -	\$ 23,674
100-82-806 CIP Administration	\$ 22,462	\$ -	\$ -	\$ -	\$ -	\$ 22,462
100-10-110 Sister Cities	\$ -	\$ -	\$ -	\$ 257	\$ -	\$ 257
100-11-131 Technology, Information & Communications Commission	\$ 769	\$ -	\$ -	\$ -	\$ -	\$ 769
100-11-140 Library Commission	\$ 385	\$ -	\$ -	\$ 1,252	\$ -	\$ 1,637
100-11-142 Fine Arts Commission	\$ 1,154	\$ -	\$ -	\$ 3,233	\$ -	\$ 4,387
100-11-150 Public Safety Commission	\$ -	\$ -	\$ -	\$ 1,460	\$ -	\$ 1,460
100-11-155 Bicycle & Pedestrian Commission	\$ -	\$ -	\$ -	\$ 516	\$ -	\$ 516
100-11-160 Park & Recreation Commission	\$ 769	\$ -	\$ -	\$ 2,475	\$ -	\$ 3,244
100-11-165 Teen Commission	\$ 1,923	\$ -	\$ -	\$ 4,043	\$ -	\$ 5,966
100-11-170 Planning Commission	\$ 2,308	\$ -	\$ -	\$ 11,829	\$ -	\$ 14,137
100-11-175 Housing Commission	\$ 1,154	\$ -	\$ -	\$ 2,549	\$ -	\$ 3,703
100-12-122 Environmental Affairs	\$ 14,616	\$ -	\$ -	\$ -	\$ -	\$ 14,616
100-12-125 Economic Development	\$ 7,692	\$ -	\$ -	\$ -	\$ -	\$ 7,692
100-20-202 Code Enforcement	\$ 15,385	\$ -	\$ -	\$ -	\$ -	\$ 15,385
100-30-304 Cupertino Scene	\$ 769	\$ -	\$ -	\$ -	\$ -	\$ 769
100-41-406 Business Licenses	\$ 8,462	\$ -	\$ -	\$ -	\$ -	\$ 8,462
100-61-603 BBF Picnic Area	\$ -	\$ -	\$ -	\$ -	\$ 345,925	\$ 345,925
100-62-609 Youth Program	\$ -	\$ -	\$ -	\$ 2,573	\$ -	\$ 2,573
100-62-611 Teen Center	\$ -	\$ -	\$ -	\$ -	\$ 40,287	\$ 40,287
100-63-618 Creekside Park Youth Sport	\$ -	\$ -	\$ -	\$ -	\$ 81,781	\$ 81,781
100-63-637 Monta Vista Recreation Center	\$ -	\$ -	\$ -	\$ -	\$ 151,450	\$ 151,450
100-64-622 Senior Adult Supervision	\$ -	\$ -	\$ -	\$ -	\$ 246,095	\$ 246,095
100-65-632 Community Outreach	\$ -	\$ -	\$ -	\$ 4,802	\$ -	\$ 4,802

CITY OF CUPERTINO, CA
Full Cost Allocation Plan Report FY16

ALLOCATION SUMMARY

100-87- Facilities (Building) Maintenance

	City Hall	Library	Service Center	Community Hall	Parks Facilities	Total
100-65-633 Disaster Preparedness	\$ -	\$ -	\$ -	\$ 2,573	\$ -	\$ 2,573
100-70-700 Planning & Community Development - Administration	\$ 6,923	\$ -	\$ -	\$ -	\$ -	\$ 6,923
100-71-701 Current Planning	\$ 48,847	\$ -	\$ -	\$ 7,289	\$ -	\$ 56,136
100-71-702 Mid Long Term Planning	\$ 17,308	\$ -	\$ -	\$ -	\$ -	\$ 17,308
100-73-713 General Building	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
100-73-714 Construction Plan Check	\$ 39,231	\$ -	\$ -	\$ -	\$ -	\$ 39,231
100-73-715 Building Code Enforcement	\$ 43,078	\$ -	\$ -	\$ -	\$ -	\$ 43,078
100-73-718 Muni - Bldg Code Enforcement	\$ 20,770	\$ -	\$ -	\$ -	\$ -	\$ 20,770
100-82-804 Development Services	\$ 25,385	\$ -	\$ -	\$ -	\$ -	\$ 25,385
100-82-805 Inspection Service	\$ 7,692	\$ -	\$ -	\$ -	\$ -	\$ 7,692
100-83-807 Service Center Administration	\$ -	\$ -	\$ 465,181	\$ -	\$ -	\$ 465,181
520-81-801 Resource Recovery	\$ -	\$ -	\$ -	\$ 1,887	\$ -	\$ 1,887
570-63-621 Sports Center Operation	\$ -	\$ -	\$ -	\$ 4,802	\$ -	\$ 4,802
580-62-613 Youth Teen Recreation	\$ -	\$ -	\$ -	\$ -	\$ 59,383	\$ 59,383
610-34-310 Information Technology	\$ 37,693	\$ -	\$ -	\$ -	\$ -	\$ 37,693
610-35-986 GIS	\$ 7,692	\$ -	\$ -	\$ -	\$ -	\$ 7,692
615-31-305 Government Channel	\$ 24,231	\$ -	\$ -	\$ -	\$ -	\$ 24,231
615-32-308 City Website	\$ 7,308	\$ -	\$ -	\$ -	\$ -	\$ 7,308
620-44-418 Workers Compensation Insurance	\$ 1,538	\$ -	\$ -	\$ -	\$ -	\$ 1,538
-- Library	\$ -	\$ 468,456	\$ -	\$ 118,003	\$ -	\$ 586,459
-- Other	\$ -	\$ -	\$ -	\$ 686	\$ -	\$ 686
Total	\$ 585,459	\$ 468,456	\$ 465,181	\$ 246,277	\$ 1,320,266	\$ 3,085,639