

# City of National City



## Cost Allocation Plan

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## Certification of Cost Allocation Plan

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

(1) All costs included in this proposal 5/13/2025 to establish cost allocations or billings for Fiscal Year 2024-25 are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Governmental Unit: **National City**

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

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

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

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

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## Executive Summary

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

To ensure central service department costs are appropriately allocated to the operating departments, Willdan analyzed the City's cost code structure to determine which types costs are allowable versus unallowable in accordance with standard and accepted cost allocation principles. The term "allocable costs" as used herein, applies to costs that are allowable for allocation.

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

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

**Allocated Cost Summary**

**Fiscal Year 2024-2025**

Operating Department / Division / Fund	Total Allocation	Direct Cost Base	
		Modified Total Direct Cost	Indirect Cost Rate
	<b>\$8,149,390</b>	<b>\$74,995,254</b>	<b>11%</b>
General Fund			
100: Community Development	\$258,912	\$3,229,743	8%
100: Community Services	\$116,439	\$1,724,496	7%
100: Engineering & Public Works	\$1,298,376	\$4,693,168	28%
100: Fire	\$1,380,058	\$13,374,904	10%
100: Housing & Economic Development	\$14,539	\$213,107	7%
100: Police	\$2,716,726	\$30,066,894	9%
Library Fund			
104: Library Fund	\$765,763	\$2,239,822	34%
Parks Maintenance Fund			
105: Parks Maintenance Fund	\$467,110	\$1,753,989	27%
Sewer Service Fund			
125: Sewer Service Fund	\$476,218	\$8,744,078	5%
Asset Forfeiture Fund			
131: Asset Forfeiture Fund	\$633	\$13,859	5%
Nutrition			
166: Nutrition	\$94,292	\$1,059,947	9%
Reimbursable Grants Citywide			
282: Reimbursable Grants Citywide	\$43,644	\$395,260	11%
Parking Authority			
420: Parking Authority	\$33,497	\$334,140	10%
Housing Authority			
501: Housing Authority	\$64,068	\$995,798	6%
Section 8 Fund			
502: Section 8 Fund	\$119,131	\$1,294,173	9%
Home Fund			
505: Home Fund	\$24,755	\$377,543	7%
Redev Oblig Retirement Fnd			
711: Redev Oblig Retirement Fnd	\$19,350	\$341,246	6%
Security And Alarm Reg Fund			
211: Security And Alarm Reg Fund	\$678	\$14,856	5%
Post-Employment Benefits Fund			
212: Post-Employment Benefits Fund	\$20,099	\$353,560	6%
Pension Obligation Fund			
258: Pension Obligation Fund	\$126	\$2,750	5%
Gas Taxes Fund			
109: Gas Taxes Fund	\$86,589	\$1,301,590	7%
Amer Rescue Plan Act - Arpa			
117: Amer Rescue Plan Act - Arpa	\$2,029	\$44,454	5%
Emt-D Revolving Fund			
130: Emt-D Revolving Fund	\$21,593	\$379,840	6%
Trash Rate Stabilization Fund			
172: Trash Rate Stabilization Fund	\$12,002	\$214,307	6%
Police Dept Grants			
290: Police Dept Grants	\$18,639	\$335,049	6%
Grant-C.D.B.G.			
301: Grant-C.D.B.G.	\$47,802	\$633,835	8%
Library Grants			
320: Library Grants	\$4,094	\$85,239	5%
Low&Mod Inc Housing Asst Fund			
532: Low&Mod Inc Housing Asst Fund	\$16,458	\$228,557	7%
Mile Of Cars Lmd			
195: Mile Of Cars Lmd	\$6,902	\$151,196	5%
Regional Solid Waste Assoc			
730: Regional Solid Waste Assoc	\$18,870	\$397,855	5%

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

Allocated Cost Summary		Fiscal Year 2024-2025	
Operating Department / Division / Fund	Total Allocation	Direct Cost Base	Indirect Cost Rate
		Modified Total Direct Cost	
	<b>\$8,719,017</b>	<b>\$74,995,254</b>	<b>12%</b>
General Fund			
100: Community Development	\$287,877	\$3,229,743	9%
100: Community Services	\$128,342	\$1,724,496	7%
100: Engineering & Public Works	\$1,337,163	\$4,693,168	28%
100: Fire	\$1,478,882	\$13,374,904	11%
100: Housing & Economic Development	\$16,046	\$213,107	8%
100: Police	\$2,954,905	\$30,066,894	10%
Library Fund			
104: Library Fund	\$783,950	\$2,239,822	35%
Parks Maintenance Fund			
105: Parks Maintenance Fund	\$488,739	\$1,753,989	28%
Sewer Service Fund			
125: Sewer Service Fund	\$521,637	\$8,744,078	6%
Asset Forfeiture Fund			
131: Asset Forfeiture Fund	\$685	\$13,859	5%
Nutrition			
166: Nutrition	\$105,490	\$1,059,947	10%
Reimbursable Grants Citywide			
282: Reimbursable Grants Citywide	\$49,080	\$395,260	12%
Parking Authority			
420: Parking Authority	\$37,545	\$334,140	11%
Housing Authority			
501: Housing Authority	\$70,460	\$995,798	7%
Section 8 Fund			
502: Section 8 Fund	\$133,085	\$1,294,173	10%
Home Fund			
505: Home Fund	\$27,392	\$377,543	7%
Redev Oblig Retirement Fnd			
711: Redev Oblig Retirement Fnd	\$20,674	\$341,246	6%
Security And Alarm Reg Fund			
211: Security And Alarm Reg Fund	\$735	\$14,856	5%
Post-Employment Benefits Fund			
212: Post-Employment Benefits Fund	\$21,471	\$353,560	6%
Pension Obligation Fund			
258: Pension Obligation Fund	\$136	\$2,750	5%
Gas Taxes Fund			
109: Gas Taxes Fund	\$95,423	\$1,301,590	7%
Amer Rescue Plan Act - Arpa			
117: Amer Rescue Plan Act - Arpa	\$2,198	\$44,454	5%
Emt-D Revolving Fund			
130: Emt-D Revolving Fund	\$23,067	\$379,840	6%
Trash Rate Stabilization Fund			
172: Trash Rate Stabilization Fund	\$12,832	\$214,307	6%
Police Dept Grants			
290: Police Dept Grants	\$19,936	\$335,049	6%
Grant-C.D.B.G.			
301: Grant-C.D.B.G.	\$50,994	\$633,835	8%
Library Grants			
320: Library Grants	\$4,420	\$85,239	5%
Low&Mod Inc Housing Asst Fund			
532: Low&Mod Inc Housing Asst Fund	\$17,987	\$228,557	8%
Mile Of Cars Lmd			
195: Mile Of Cars Lmd	\$7,477	\$151,196	5%
Regional Solid Waste Assoc			
730: Regional Solid Waste Assoc	\$20,389	\$397,855	5%

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## Introduction

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

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

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

The purpose of this study is to:

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



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# Approach

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## Methodology

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

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

As an example, consider the allocation of central service costs within the City Attorney. The function of the City Attorney's Office is identified, and the appropriate distribution basis is determined to be modified direct total cost and total full-time equivalents (FTEs) per department and fund. The allowable costs are then distributed to all City departments and funds based on their proportional share of modified direct total costs and FTEs, including other central services. Costs allocated from the City Attorney to another central service in the initial allocation are then allocated out using the same distribution methodology. This function is performed as many times as necessary until all costs for the City Attorney have been allocated.

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

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## Applications

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

## OMB Super Circular and 2 CFR Part 200

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

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

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## Central Service Departments

Ten (10) central service functions were identified for the purposes of this cost allocation plan:

- City Attorney
- City Clerk
- City Council
- City Manager- Economic Development
- City Manager- Operations
- City Treasurer
- Finance
- Human Resources
- Non-Departmental
- Facility Depreciation

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## Distribution Bases

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

- Total Number of FTE Employees – The number of full-time equivalent personnel for each department and fund.
- Modified Total Direct Cost – The total allowable expenditure budgeted for each department and funds for FY 2023-2024 which excludes capital, debt, non-operational transfers, and any other costs non-representative of the level of support received.
- Total Accounts Receivable- The number of accounts receivable for each department and fund in a year.
- Total Salaries & Benefits– The total salary & benefit expenditures for each department and fund for FY 2023-2024.
- Facilities Depreciation – The depreciation of buildings utilized by each department and fund.

# Allocable Costs and Distribution Bases

## Allocable Costs

Table 3 identifies the allocable cost of each central service department for the OMB compliant allocation plan, with the total allocable costs for this study being \$8,149,390. The total expenditures from the central service departments were \$11,643,841. However, \$3,494,451 of the expenditures identified as unallowable by the 200 CFR Part 200 and have been excluded from allocation. The primary exclusions were related to City Council, City Promotion/Advertising/Lobbying, Transfers, and Bond Principle Redemption expenses. The remaining amount was distributed to the operating departments and the central services departments by distribution factor(s) that best represents the functions of each central service department and the demand placed on that central service by all City departments, as previously described in the Methodology section of this report. The allocation methodology for each central service is detailed in the following section of this report.

**Table 3: Allocable Cost Summary**

Allocable Cost Summary - Central Services		Fiscal Year 2024-2025	
Summary	Unallocable		
	Total Cost	Cost	Allocable Cost
	\$ 11,643,841	\$ 3,494,451	\$ 8,149,390
Central Service			
100: City Attorney	927,313	-	927,313
100: City Clerk	491,533	-	491,533
100: City Council	470,697	470,697	-
100: City Manager - Economic Developm	20,687	-	20,687
100: City Manager - Operations	1,397,690	-	1,397,690
100: City Treasurer	44,520	-	44,520
100: Finance	2,195,557	-	2,195,557
100: Human Resources	1,120,473	-	1,120,473
100: Non-Departmental	3,478,973	3,023,754	455,219
FACILITY DEPRECIATION	1,496,397	-	1,496,397

## Central Service Allocation Methodology

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

### Section 1: City Attorney

The City Attorney's Office provides legal counsel and representation for the City, prosecutes and defends legal actions, and protects the interests of the citizens of National City. The City Attorney provides the following legal services to the City: Defends the City in civil lawsuits brought against it, its officials, employees and departments; prosecutes violations of the City's Municipal Code and certain state laws; and pursues actions to recover costs from third parties for damages and liability to the City. Negotiates, reviews, edits and drafts contracts and other documents and agreements for the City. Serves as general legal counsel; and, as such researches and prepares ordinances, resolutions, and legal opinions on a wide variety of issues, and advises City employees regarding liability issues. Attends City Council meetings to provide support to the Council, as well as ensure meetings are conducted in compliance with all applicable laws.

#### Allocation Method

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

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

#### 100: City Attorney

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

### Section 2: City Clerk

The City Clerk ensures the protection and preservation of official City records, ensuring adherence to legal document retention mandates by the California Government Code, Code of Civic Procedures, and other statutes. As the custodian of records, the City Clerk maintains the official City Seal, attests to signatures on official documents, and accepts service of process for legal documents on behalf of the City and its personnel. Local election administration is also a component of the City Clerk's Office, aimed at providing comprehensive services and results for primary, general, and special elections. The City Clerk is dedicated to upholding City compliance with Fair Political Practices Commission (FPPC) regulations, including the management of annual disclosure statements and campaign contribution statements.

## Allocation Method

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

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

### 100: City Clerk

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

## Section 3: City Council

The policies and directives of the City Council are implemented by the Office of the City Manager. The City Manager is the administrative head of the municipal government and reports to the City Council. The City Manager is responsible for all City operations, personnel, finances, and resources. The City Manager's Office maintains communication throughout the organization, with the City Council, the Community, and across agencies.

This Division is responsible for facilitating projects and administering payments of the Community Development Agency's (CDA) enforceable obligations. The City Council assumes the duties and responsibilities of the CDA, including oversight of the distribution of property taxes to pay enforceable obligations of the former redevelopment agency (Successor Agency). They are also responsible for developing, overseeing, and implementing strategic citywide and department specific communication and engagement plans, policies, procedures, and standards by using various forms of print, digital and social media platforms.

## Allocation Method

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

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

### 100: City Council

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

## Section 4: City Manager- Economic Development

The City Manager - Economic Development is pivotal in steering the city's economic growth and sustainability. Appointed by the City Council, the City Manager executes municipal laws, directs city operations, and leads all city departments with a keen focus on fostering a business-friendly environment. This role involves closely monitoring economic conditions at the local, state, and federal levels and adjusting strategies to attract and retain businesses. By coordinating with department heads, the City Manager ensures that the municipal budget supports economic initiatives and that the city's infrastructure and services meet the needs of the business community. Additionally, the City Manager oversees all city contracts and agreements to enhance economic opportunities and acts as the chief legislative advocate on issues and projects crucial for the city's economic development, providing regular recommendations to the City Council on policy matters to bolster economic resilience and growth.

### Allocation Method

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

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

### 100: City Manager - Economic Development

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

## Section 5: City Manager- Operations

The City Manager-Operations leads the implementation of City Council policy and provides leadership for all City departments. As the Chief Executive Officer of city government, the City Manager is appointed by the City Council to enforce municipal laws, direct daily operations of the City, make recommendations to the Council, prepare and observe the municipal budget, appoint and supervise all City department heads and employees, and supervise the operation of all City departments. The City Manager also oversees all City contracts and agreements and serves as the chief legislative advocate on issues and projects of major significance to the City. The City Manager works closely with the management of each department to monitor the City's budget and changes in economic conditions at the local, state and federal level to ensure the City is properly positioned to respond as needed and provide recommendations to the City Council on policy matters.

### Allocation Method

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

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



## 100: City Manager - Operations

Modified Total Direct Cost	100%
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### Section 6: City Treasurer

The City Treasurer plays a critical role in supporting the financial health and operational efficiency of the city. Appointed by the City Council, the Treasurer is responsible for managing the city's financial assets, ensuring the secure and efficient handling of municipal funds, and providing accurate financial reporting and analysis to support decision-making across all city departments. By overseeing the city's investments, revenue collection, and disbursements, the Treasurer ensures that financial resources are available to meet the operational needs of the city. This role includes advising department heads on budgetary matters, optimizing cash flow, and safeguarding the city's assets to support services that benefit the community. Additionally, the City Treasurer develops financial policies and procedures that enhance the transparency and accountability of city operations, assisting departmental heads in fiscal management to ensure that they have the financial tools necessary to achieve their objectives.

#### Allocation Method

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

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

## 100: City Treasurer

Modified Total Direct Cost	100%
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### Section 7: Finance

The Finance Division ensures compliance with recordkeeping requirements according to Generally Accepted Accounting Principles (GAAP). This program reviews revenues, expenditures, contractual obligations, and general ledger entries, with supporting documentation, to ensure budgetary control, accuracy, and conformance to contracts or agreements. This program is responsible for preparing the City's Annual Comprehensive Financial Report (ACFR), preparing and implementing the City's annual budget, providing on-going budget analysis and financial reports, ensuring adequate internal controls are in place to safeguard City's assets, fulfilling State and Federal financial reporting requirements, and administering the City's cash and investments.

#### Allocation Method

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

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

## 100: Finance

Modified Total Direct Cost	50%
Total Accounts Receivable	50%

## Section 8: Human Resources

The Human Resources Division of National City provides services related to employee relations, recruitment, benefits and compensation, training and development, leave administration, and health and safety services - all for the purposes of improving the quality of the working environment for City employees.

### Allocation Method

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

- Fifty percent (50%) of the allocable cost was allocated based on the total salaries and benefits for each department and fund.
- Fifty percent (50%) of the allocable cost was allocated based on the total FTEs for each department and fund.

## 100: Human Resources

Total Salaries and Benefits	50%
Total FTE's	50%

## Section 9: Non- Departmental

The Non-Departmental segment of the city serves a unique and pivotal role in bridging interdepartmental functions and providing critical resources across the municipal framework. This entity manages funds and programs that are not confined to a single department but rather serve the city as a whole. It includes overseeing city-wide initiatives, contingency funds, and special allocations that address broad issues such as emergency responses, city-wide employee benefits, and large-scale projects. The Non-Departmental sector ensures that resources are efficiently distributed according to city priorities and needs, facilitating collaboration and operational synergy among departments. This structure allows for greater flexibility in responding to emerging challenges and capitalizing on opportunities that benefit the entire community, fostering a cohesive approach to city management and strategic planning.

### Allocation Method

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

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

## 100: Non-Departmental

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

### Section 10: Facility Depreciation

Facility Depreciation is an essential aspect of managing the city's physical assets and infrastructure. It involves the systematic allocation of the cost of city facilities over their useful lives, reflecting the wear and tear and obsolescence of buildings, roads, parks, and other public assets. This process helps the city in planning and budgeting for future maintenance, repairs, and replacement of its assets, ensuring that facilities continue to serve the public effectively. By accurately tracking depreciation, the city can maintain a realistic assessment of its financial position and asset value, which is crucial for fiscal transparency and accountability. Furthermore, understanding facility depreciation aids in making informed decisions regarding capital investments and resource allocation, supporting the city's long-term strategic planning and sustainability goals.

#### Allocation Method

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

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

#### Facility Depreciation

Facility Depreciation	100%
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## Iterative Allocation

The total allocable expenditures of each central service department were allocated to other departments (including both operating departments and other central service departments) based on the individual methodologies outlined above in Sections 1 through 10 of the Allocation Percentages chapter. Any cost allocated from central service to central service is then reallocated out using the same methodology. This operation is done iteratively until all allocable cost is received by the operating departments and funds, and none remain with the central services. After completion of the iterative allocation method, a total combined allocable cost of \$8,149,390 was distributed to all departments and funds until the allocable cost remained only in the operating departments and funds, and the amount of allocable costs remaining in central service departments was equal to zero.

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

After implementing the iterative allocation methodology, all allocable central service costs have been distributed to the operating departments and funds. Table 1 in the Executive Summary of this report summarizes the distribution of the total allocable cost of \$8,149,390 to each recipient department for the OMB compliant CAP. Table 2 summarized the distribution of the total allocable cost of \$8,719,017 to each recipient department for the full cost CAP.

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## Appendix A

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

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

First Iteration Central Service/Operating Departments	Central Service Departments									
	100: City Attorney	100: City Clerk	100: City Council	100: City Manager - Economic Development	100: City Manager - Operations	100: City Treasurer	100: Finance	100: Human Resources	100: Non-Departmental	FACILITY DEPRECIATION
100: City Attorney	1.2%	1.2%	1.2%	1.2%	1.1%	1.1%	0.6%	1.2%	1.2%	0.0%
100: City Clerk	0.8%	0.8%	0.8%	0.8%	0.6%	0.6%	0.3%	0.8%	0.8%	0.0%
100: City Council	1.2%	1.2%	1.2%	1.2%	0.6%	0.6%	0.3%	1.2%	1.2%	0.0%
100: City Manager - Economic Development	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
100: City Manager - Operations	1.8%	1.8%	1.8%	1.8%	1.7%	1.7%	0.8%	2.1%	1.8%	0.0%
100: City Treasurer	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.0%	0.2%	0.2%	0.0%
100: Finance	3.5%	3.5%	3.5%	3.5%	2.6%	2.6%	2.0%	3.7%	3.5%	0.0%
100: Human Resources	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	0.7%	1.3%	1.3%	0.0%
100: Non-Departmental	0.3%	0.3%	0.3%	0.3%	0.7%	0.7%	0.3%	0.0%	0.3%	2.1%
100: Community Development	4.7%	4.7%	4.7%	4.7%	3.9%	3.9%	1.9%	4.4%	4.7%	0.0%
100: Community Services	1.9%	1.9%	1.9%	1.9%	2.1%	2.1%	1.0%	1.6%	1.9%	0.0%
100: Engineering & Public Works	4.7%	4.7%	4.7%	4.7%	5.6%	5.6%	44.6%	3.1%	4.7%	0.0%
100: Fire	15.5%	15.5%	15.5%	15.5%	16.0%	16.0%	14.4%	17.9%	15.5%	15.4%
100: Housing & Economic Development	0.2%	0.2%	0.2%	0.2%	0.3%	0.3%	0.1%	0.2%	0.2%	0.0%
100: Police	38.1%	38.1%	38.1%	38.1%	35.9%	35.9%	18.4%	43.5%	38.1%	24.6%
104: Library Fund	2.6%	2.6%	2.6%	2.6%	2.7%	2.7%	1.3%	2.5%	2.6%	38.9%
105: Parks Maintenance Fund	3.3%	3.3%	3.3%	3.3%	2.1%	2.1%	1.0%	3.4%	3.3%	19.0%
109: Gas Taxes Fund	1.4%	1.4%	1.4%	1.4%	1.6%	1.6%	0.8%	1.1%	1.4%	0.0%
117: Amer Rescue Plan Act - Arpa	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
125: Sewer Service Fund	7.2%	7.2%	7.2%	7.2%	10.4%	10.4%	5.2%	2.9%	7.2%	0.0%
130: Emt-D Revolving Fund	0.2%	0.2%	0.2%	0.2%	0.5%	0.5%	0.2%	0.4%	0.2%	0.0%
131: Asset Forfeiture Fund	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
166: Nutrition	1.8%	1.8%	1.8%	1.8%	1.3%	1.3%	0.6%	1.7%	1.8%	0.0%
172: Trash Rate Stabilization Fund	0.1%	0.1%	0.1%	0.1%	0.3%	0.3%	0.1%	0.2%	0.1%	0.0%
195: Mile Of Cars Lmd	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.1%	0.0%	0.1%	0.0%
211: Security And Alarm Reg Fund	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
212: Post-Employment Benefits Fund	0.2%	0.2%	0.2%	0.2%	0.4%	0.4%	0.2%	0.3%	0.2%	0.0%
258: Pension Obligation Fund	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
282: Reimbursable Grants Citywide	0.9%	0.9%	0.9%	0.9%	0.5%	0.5%	0.2%	1.0%	0.9%	0.0%
290: Police Dept Grants	0.2%	0.2%	0.2%	0.2%	0.4%	0.4%	0.2%	0.3%	0.2%	0.0%
301: Grant-C.D.B.G.	0.5%	0.5%	0.5%	0.5%	0.8%	0.8%	1.0%	0.2%	0.5%	0.0%
320: Library Grants	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%
420: Parking Authority	0.7%	0.7%	0.7%	0.7%	0.4%	0.4%	0.2%	0.7%	0.7%	0.0%
501: Housing Authority	1.0%	1.0%	1.0%	1.0%	1.2%	1.2%	0.6%	0.8%	1.0%	0.0%
502: Section 8 Fund	2.3%	2.3%	2.3%	2.3%	1.5%	1.5%	0.8%	2.4%	2.3%	0.0%
505: Home Fund	0.4%	0.4%	0.4%	0.4%	0.5%	0.5%	0.2%	0.3%	0.4%	0.0%
532: Low&Mod Inc Housing Asst Fund	0.2%	0.2%	0.2%	0.2%	0.3%	0.3%	0.1%	0.3%	0.2%	0.0%
711: Redev Oblig Retirement Fnd	0.2%	0.2%	0.2%	0.2%	0.4%	0.4%	0.2%	0.3%	0.2%	0.0%
730: Regional Solid Waste Assoc	0.2%	0.2%	0.2%	0.2%	0.5%	0.5%	0.2%	0.1%	0.2%	0.0%

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

Final Iteration Central Service/Operating Departments	Central Service Departments									
	100: City Attorney	100: City Clerk	100: City Council	100: City Manager - Economic Development	100: City Manager - Operations	100: City Treasurer	100: Finance	100: Human Resources	100: Non-Departmental	FACILITY DEPRECIATION
100: City Attorney	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
100: City Clerk	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
100: City Council	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
100: City Manager - Economic Development	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
100: City Manager - Operations	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
100: City Treasurer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
100: Finance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
100: Human Resources	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
100: Non-Departmental	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
100: Community Development	5.1%	5.1%	5.1%	5.1%	4.2%	4.2%	2.1%	4.8%	5.1%	0.1%
100: Community Services	2.1%	2.1%	2.1%	2.1%	2.2%	2.2%	1.1%	1.8%	2.1%	0.0%
100: Engineering & Public Works	6.8%	6.8%	6.8%	6.8%	7.2%	7.2%	45.7%	5.3%	6.8%	0.1%
100: Fire	17.3%	17.3%	17.3%	17.3%	17.7%	17.7%	15.4%	19.7%	17.3%	15.8%
100: Housing & Economic Development	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.1%	0.2%	0.3%	0.0%
100: Police	41.8%	41.8%	41.8%	41.8%	39.4%	39.4%	20.3%	47.2%	41.8%	25.5%
104: Library Fund	3.2%	3.2%	3.2%	3.2%	3.6%	3.6%	1.8%	2.7%	3.2%	38.9%
105: Parks Maintenance Fund	3.8%	3.8%	3.8%	3.8%	2.7%	2.7%	1.3%	3.6%	3.8%	19.1%
109: Gas Taxes Fund	1.6%	1.6%	1.6%	1.6%	1.7%	1.7%	0.8%	1.3%	1.6%	0.0%
117: Amer Rescue Plan Act - Arpa	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
125: Sewer Service Fund	8.0%	8.0%	8.0%	8.0%	11.1%	11.1%	5.6%	3.6%	8.0%	0.2%
130: Emt-D Revolving Fund	0.3%	0.3%	0.3%	0.3%	0.5%	0.5%	0.2%	0.4%	0.3%	0.0%
131: Asset Forfeiture Fund	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
166: Nutrition	2.0%	2.0%	2.0%	2.0%	1.4%	1.4%	0.7%	1.9%	2.0%	0.0%
172: Trash Rate Stabilization Fund	0.1%	0.1%	0.1%	0.1%	0.3%	0.3%	0.1%	0.2%	0.1%	0.0%
195: Mile Of Cars Lmd	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.1%	0.0%	0.1%	0.0%
211: Security And Alarm Reg Fund	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
212: Post-Employment Benefits Fund	0.2%	0.2%	0.2%	0.2%	0.4%	0.4%	0.2%	0.4%	0.2%	0.0%
258: Pension Obligation Fund	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
282: Reimbursable Grants Citywide	1.0%	1.0%	1.0%	1.0%	0.5%	0.5%	0.3%	1.0%	1.0%	0.0%
290: Police Dept Grants	0.2%	0.2%	0.2%	0.2%	0.4%	0.4%	0.2%	0.3%	0.2%	0.0%
301: Grant-C.D.B.G.	0.6%	0.6%	0.6%	0.6%	0.8%	0.8%	1.0%	0.3%	0.6%	0.0%
320: Library Grants	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%
420: Parking Authority	0.7%	0.7%	0.7%	0.7%	0.4%	0.4%	0.2%	0.8%	0.7%	0.0%
501: Housing Authority	1.1%	1.1%	1.1%	1.1%	1.3%	1.3%	0.6%	0.9%	1.1%	0.0%
502: Section 8 Fund	2.4%	2.4%	2.4%	2.4%	1.7%	1.7%	0.9%	2.5%	2.4%	0.1%
505: Home Fund	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.2%	0.3%	0.5%	0.0%
532: Low&Mod Inc Housing Asst Fund	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.1%	0.3%	0.3%	0.0%
711: Redev Oblig Retirement Fnd	0.2%	0.2%	0.2%	0.2%	0.4%	0.4%	0.2%	0.3%	0.2%	0.0%
730: Regional Solid Waste Assoc	0.3%	0.3%	0.3%	0.3%	0.5%	0.5%	0.3%	0.1%	0.3%	0.0%

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

Department Classification	Department	Central Service Departments									Total Allocation
		100: City Attorney	100: City Clerk	100: City Council	100: City Manager - Economic Development	100: City Manager - Operations	100: City Treasurer	100: Finance	100: Human Resources	100: Non-Departmental	
		927,313	491,533	0	20,687	1,397,690	44,520	2,195,557	1,120,473	455,219	8,149,390
Central Service	100: City Attorney	-	-	-	-	-	-	-	-	-	-
Central Service	100: City Clerk	-	-	-	-	-	-	-	-	-	-
Central Service	100: City Council	-	-	-	-	-	-	-	-	-	-
Central Service	100: City Manager - Economic Development	-	-	-	-	-	-	-	-	-	-
Central Service	100: City Manager - Operations	-	-	-	-	-	-	-	-	-	-
Central Service	100: City Treasurer	-	-	-	-	-	-	-	-	-	-
Central Service	100: Finance	-	-	-	-	-	-	-	-	-	-
Central Service	100: Human Resources	-	-	-	-	-	-	-	-	-	-
Central Service	100: Non-Departmental	-	-	-	-	-	-	-	-	-	-
Operating Department	100: Community Development	47,152	24,993	-	1,052	58,730	1,871	46,468	53,894	23,147	258,912
Operating Department	100: Community Services	19,377	10,271	-	432	30,935	985	24,476	19,790	9,512	116,439
Operating Department	100: Engineering & Public Works	63,143	33,470	-	1,409	100,682	3,207	1,004,446	58,831	30,997	1,298,376
Operating Department	100: Fire	160,879	85,276	-	3,589	247,998	7,899	338,493	221,000	78,976	1,380,058
Operating Department	100: Housing & Economic Development	2,453	1,300	-	55	3,826	122	3,027	2,468	1,204	14,539
Operating Department	100: Police	387,739	205,526	-	8,650	551,331	17,561	445,917	528,424	190,341	2,716,726
Operating Department	104: Library Fund	29,607	15,693	-	660	50,485	1,608	39,944	30,759	14,534	765,763
Operating Department	105: Parks Maintenance Fund	35,210	18,664	-	785	37,445	1,193	29,626	40,893	17,285	467,110
Operating Department	109: Gas Taxes Fund	14,381	7,623	-	321	23,324	743	18,454	14,194	7,060	86,589
Operating Department	117: Amer Rescue Plan Act - Arpa	275	146	-	6	779	25	616	37	135	2,029
Operating Department	125: Sewer Service Fund	73,939	39,192	-	1,649	154,700	4,928	122,400	40,594	36,297	476,218
Operating Department	130: Emt-D Revolving Fund	2,399	1,272	-	54	6,727	214	5,322	4,345	1,178	21,593
Operating Department	131: Asset Forfeiture Fund	86	46	-	2	243	8	192	12	42	633
Operating Department	166: Nutrition	18,230	9,663	-	407	19,458	620	15,395	20,948	8,949	94,292
Operating Department	172: Trash Rate Stabilization Fund	1,352	717	-	30	3,792	121	3,000	2,280	664	12,002
Operating Department	195: Mile Of Cars Lmd	937	497	-	21	2,649	84	2,096	126	460	6,902
Operating Department	211: Security And Alarm Reg Fund	92	49	-	2	260	8	206	12	45	678
Operating Department	212: Post-Employment Benefits Fund	2,233	1,184	-	50	6,262	199	4,954	4,045	1,096	20,099
Operating Department	258: Pension Obligation Fund	17	9	-	0	48	2	38	2	8	126
Operating Department	282: Reimbursable Grants Citywide	8,850	4,691	-	197	7,419	236	5,870	11,735	4,344	43,644
Operating Department	290: Police Dept Grants	2,112	1,119	-	47	5,927	189	4,689	3,447	1,037	18,639
Operating Department	301: Grant-C.D.B.G.	5,196	2,754	-	116	11,434	364	21,981	3,228	2,551	47,802
Operating Department	320: Library Grants	530	281	-	12	1,497	48	1,184	264	260	4,094
Operating Department	420: Parking Authority	6,590	3,493	-	147	6,206	198	4,910	8,493	3,235	33,497
Operating Department	501: Housing Authority	10,405	5,515	-	232	17,802	567	14,085	9,999	5,108	64,068
Operating Department	502: Section 8 Fund	22,716	12,041	-	507	23,829	759	18,854	28,499	11,152	119,131
Operating Department	505: Home Fund	4,294	2,276	-	96	6,761	215	5,349	3,510	2,108	24,755
Operating Department	532: Low&Mod Inc Housing Asst Fund	2,490	1,320	-	56	4,116	131	3,257	3,781	1,222	16,458
Operating Department	711: Redev Oblig Retirement Fnd	2,155	1,142	-	48	6,043	192	4,781	3,857	1,058	19,350
Operating Department	730: Regional Solid Waste Assoc	2,472	1,311	-	55	6,983	222	5,525	1,003	1,214	18,870



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## Appendix B

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

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

Department Classification	Department	Central Service Departments									Total Allocation
		100: City Attorney	100: City Clerk	100: City Council	100: City Manager - Economic Development	100: City Manager - Operations	100: City Treasurer	100: Finance	100: Human Resources	100: Non-Departmental	
		927,313	491,533	470,697	20,687	1,397,690	44,520	2,195,557	1,120,473	554,149	8,719,017
Central Service	100: City Attorney	-	-	-	-	-	-	-	-	-	-
Central Service	100: City Clerk	-	-	-	-	-	-	-	-	-	-
Central Service	100: City Council	-	-	-	-	-	-	-	-	-	-
Central Service	100: City Manager - Economic Development	-	-	-	-	-	-	-	-	-	-
Central Service	100: City Manager - Operations	-	-	-	-	-	-	-	-	-	-
Central Service	100: City Treasurer	-	-	-	-	-	-	-	-	-	-
Central Service	100: Finance	-	-	-	-	-	-	-	-	-	-
Central Service	100: Human Resources	-	-	-	-	-	-	-	-	-	-
Central Service	100: Non-Departmental	-	-	-	-	-	-	-	-	-	-
Operating Department	100: Community Development	47,152	24,993	23,934	1,052	58,730	1,871	46,468	53,894	28,177	287,877
Operating Department	100: Community Services	19,377	10,271	9,836	432	30,935	985	24,476	19,790	11,579	128,342
Operating Department	100: Engineering & Public Works	63,143	33,470	32,051	1,409	100,682	3,207	1,004,446	58,831	37,733	1,337,163
Operating Department	100: Fire	160,879	85,276	81,661	3,589	247,998	7,899	338,493	221,000	96,139	1,478,882
Operating Department	100: Housing & Economic Development	2,453	1,300	1,245	55	3,826	122	3,027	2,468	1,466	16,046
Operating Department	100: Police	387,739	205,526	196,813	8,650	551,331	17,561	445,917	528,424	231,707	2,954,905
Operating Department	104: Library Fund	29,607	15,693	15,028	660	50,485	1,608	39,944	30,759	17,693	783,950
Operating Department	105: Parks Maintenance Fund	35,210	18,664	17,872	785	37,445	1,193	29,626	40,893	21,041	488,739
Operating Department	109: Gas Taxes Fund	14,381	7,623	7,300	321	23,324	743	18,454	14,194	8,594	95,423
Operating Department	117: Amer Rescue Plan Act - Arpa	275	146	140	6	779	25	616	37	165	2,198
Operating Department	125: Sewer Service Fund	73,939	39,192	37,531	1,649	154,700	4,928	122,400	40,594	44,185	521,637
Operating Department	130: Emt-D Revolving Fund	2,399	1,272	1,218	54	6,727	214	5,322	4,345	1,434	23,067
Operating Department	131: Asset Forfeiture Fund	86	46	44	2	243	8	192	12	51	685
Operating Department	166: Nutrition	18,230	9,663	9,254	407	19,458	620	15,395	20,948	10,894	105,490
Operating Department	172: Trash Rate Stabilization Fund	1,352	717	686	30	3,792	121	3,000	2,280	808	12,832
Operating Department	195: Mile Of Cars Lmd	937	497	475	21	2,649	84	2,096	126	560	7,477
Operating Department	211: Security And Alarm Reg Fund	92	49	47	2	260	8	206	12	55	735
Operating Department	212: Post-Employment Benefits Fund	2,233	1,184	1,134	50	6,262	199	4,954	4,045	1,335	21,471
Operating Department	258: Pension Obligation Fund	17	9	9	0	48	2	38	2	10	136
Operating Department	282: Reimbursable Grants Citywide	8,850	4,691	4,492	197	7,419	236	5,870	11,735	5,288	49,080
Operating Department	290: Police Dept Grants	2,112	1,119	1,072	47	5,927	189	4,689	3,447	1,262	19,936
Operating Department	301: Grant-C.D.B.G.	5,196	2,754	2,638	116	11,434	364	21,981	3,228	3,105	50,994
Operating Department	320: Library Grants	530	281	269	12	1,497	48	1,184	264	317	4,420
Operating Department	420: Parking Authority	6,590	3,493	3,345	147	6,206	198	4,910	8,493	3,938	37,545
Operating Department	501: Housing Authority	10,405	5,515	5,282	232	17,802	567	14,085	9,999	6,218	70,460
Operating Department	502: Section 8 Fund	22,716	12,041	11,531	507	23,829	759	18,854	28,499	13,575	133,085
Operating Department	505: Home Fund	4,294	2,276	2,179	96	6,761	215	5,349	3,510	2,566	27,392
Operating Department	532: Low&Mod Inc Housing Asst Fund	2,490	1,320	1,264	56	4,116	131	3,257	3,781	1,488	17,987
Operating Department	711: Redev Oblg Retirement Fnd	2,155	1,142	1,094	48	6,043	192	4,781	3,857	1,288	20,674
Operating Department	730: Regional Solid Waste Assoc	2,472	1,311	1,255	55	6,983	222	5,525	1,003	1,478	20,389



27368 Via Industria, Suite 200  
Temecula, California 92590-4856  
800.755.6864 | Fax: 888.326.6864  
951.587.3500 | Fax: 951.587.3510  
[www.willdan.com](http://www.willdan.com)