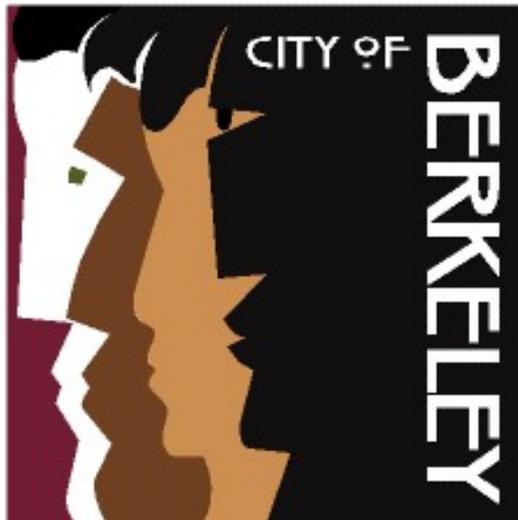


CITY OF BERKELEY CALIFORNIA



Indirect Cost Allocation Plan For Fiscal Year 2024

Prepared by Finance Department

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EXHIBIT A
Cost Policy Statement

EXHIBIT A

Cost Policy Statement (CPS) For the City of Berkeley

I. General Accounting Policies

- a. Basis of Accounting – Accrual basis
- b. Fiscal Period – July 1, 2023 through June 30, 2024.
- c. Allocation Basis for individual cost elements – Direct Allocation Basis that only includes the City's General Fund.
- d. Indirect Cost Rate Allocation base – Direct salaries and wages only.
- e. The City of Berkeley maintains adequate internal controls to ensure that no cost is charged both directly and indirectly to Federal contracts or grants.

II. Description of Cost allocation methodology

A. Salaries and wages

- i. Direct costs – The majority of the City's employees directly charge their salary costs since their work is specifically identifiable to specific grants, contracts, or other activities of the organization. The charges are supported by auditable time card reports which reflect the actual activities of employees.
- ii. Indirect costs – All the staff in supporting departments/ divisions charge 100% of their costs indirectly.

The distinction between direct and indirect is primarily based on functions performed. For example, when the positions shown are performing functions that are necessary and beneficial to all programs they are indirect. In this case, it is the general fund which picks up all these indirect costs. When functions are specific to one or more programs they are direct because they do not benefit all programs.

B. Fringe benefits

The City of Berkeley contributes to the following fringe benefits for its employees:

- i. Unemployment insurance,
- ii. Worker's compensation,
- iii. Medicare and health insurance,
- iv. Medical benefits,
- v. Employee contribution to a defined benefit pension plan and,

vi. Supplemental retirement and income plans.

Treatment of Fringe benefits: The City of Berkeley's accounting system tracks fringe benefit costs by individual employees and charges those costs directly or indirectly in the same manner as salary and wage costs are recorded. However, some of the benefits are charged by use of a fringe benefit rate established.

Treatment of Paid Absences – Release time costs (vacation leave earned, sick leave used, and holiday pay) are considered part of salary costs. Consequently, separate claims for release time costs are not made. The City of Berkeley's accounting system records time as a direct or indirect cost in the same manner that salary costs are recorded. Vacation leave earned but not used during each fiscal period is recorded as a cost in the period taken.

C. Professional services

Professional services are charged indirectly in the General fund:

- i. The cost of the annual audit is charged indirectly.
- ii. Legal fees that are not identifiable to specific direct programs are charged indirectly.

D. Repairs and maintenance

Repairs and maintenance used by staff who are engaged in indirect activities will be charged on an indirect basis. In this case, all such indirect charges are absorbed by the City's General Fund.

E. Communication

A log is maintained of all incoming and outgoing telephone calls. The cost is charged indirectly in the City's General fund. The same thing happens with City's mobile phones and other communication equipment.

F. Rental and lease

Rent - The City of Berkeley occupies space it leases from various companies. The lease provides for equal monthly payments during the term of the lease. Monthly lease costs are allocated based on the cost of space occupied by staff whose salaries are indirectly charged.

G. Printing

Administrative personnel will record copies made to the benefiting program to the maximum extent practical, in situations where the photocopies made

by administrative personnel cannot be identified to a specific program and the documents being copied relates to the activities of the City of Berkeley.

Printing expenses are charged to the benefiting activity. If not, it will be charged to the General fund indirectly.

H. Transportation

Transportation costs may be charged as either direct or indirect costs depending on the purpose of the trip. This report only captures those transportation charges in the General fund for indirect costs.

I. Material and supplies

To the maximum extent possible, office supplies and materials are direct charged to the contract/grant which uses the supplies or material. If not charged directly, it will be charged indirectly to the General fund. This is the case for all the supporting departments/ divisions.

J. Capital items

Capital expenditures are charged directly to programs only in those cases where a contract or grant specifically authorizes such charges. No capital items are charged indirectly.

K. Depreciation

The cost of capital items purchased with non-Federal funds which are used in a manner which benefits Federal programs is recovered through depreciation charged. However, no such items are charged indirectly in this report since the General fund is a governmental fund.

L. Service to members

The costs of activities performed primarily as a service to members, clients, or the general public is classified as direct costs and bears the fair share of indirect costs. These activities include:

- i. Maintenance of membership rolls,
- ii. Subscriptions,
- iii. Publications, and related functions, providing services and information to members, legislative or administrative bodies, or the public;
- iv. Promotion, lobbying, and other forms of public relations;
- v. Meetings and conferences except those held to conduct the general administration of the City of Berkeley;

- vi. Maintenance, protection, and investment of special funds not used in operation of the City of Berkeley; and administration of group benefits on behalf of members or clients including life and hospital insurance, annuity or retirement plans, financial aid, etc.

M. Unallowable costs

The City of Berkeley recognizes that unallowable costs, as defined in Office of Management and Budget (OMB) Super Circular 2 CFR 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards Subpart E – Cost Principles," Part 410 or the Collection of unallowable costs, cannot be charged to Federal awards and has internal controls in place to insure that this Code of Federal Regulation (CFR) is followed. Examples of unallowable costs are:

- i. Advertising and public relations ,
- ii. Entertainment/ alcoholic beverages,
- iii. Capital expenditures,
- iv. Defense claims by or against the Federal Government,
- v. Interest,
- vi. Lobbying and fund raising.



Signature
DIRECTOR OF FINANCE

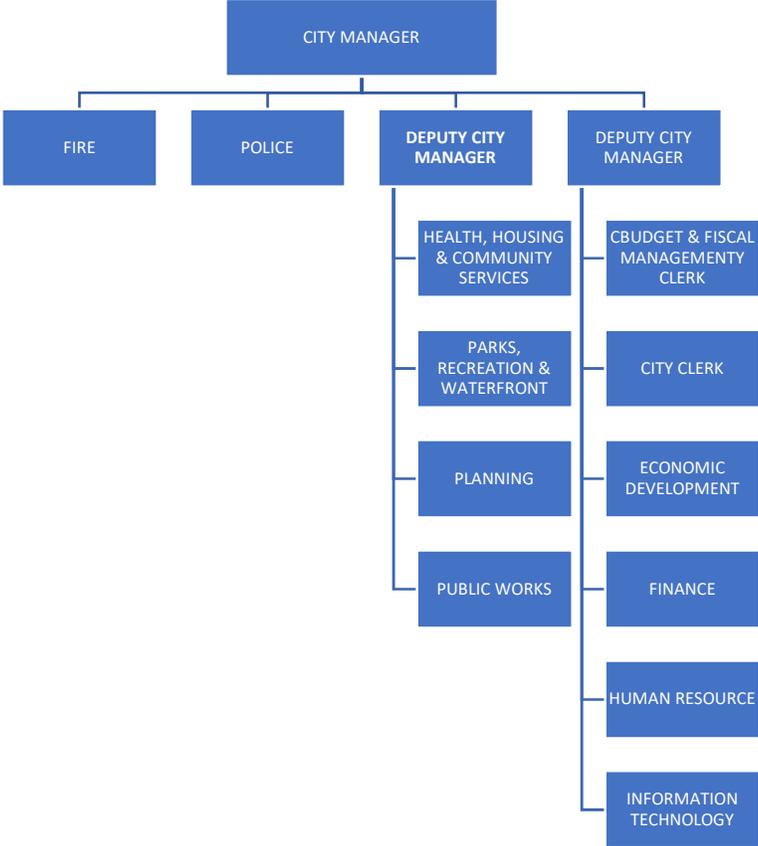
Title

6/9/2025

Date

City of Berkeley
1947 Center Street
Berkeley, CA 94704

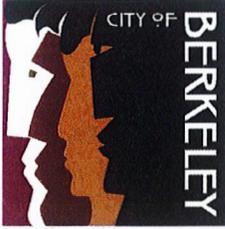
CITY OF BERKELEY ORGANIZATION CHART 2024



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EXHIBIT B

Certification of Indirect Costs



Department of Finance
Office of the Director

EXHIBIT B

CERTIFICATION OF INDIRECT COSTS

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

All costs included in this proposal as of June 30, 2024 to establish cost allocations for fiscal year 2024 billings are allowable in accordance with requirements of OMB Super Circular 2 CFR 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards Subpart E – Cost Principles," and the Federal award(s) to which they apply. Unallowable costs have been adjusted as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

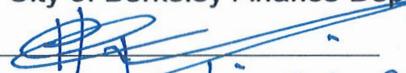
Government Unit: City of Berkeley Finance Department

Signature: _____

Name of Authorized Official: _____

Title: _____

Date of Execution: _____


HENRY OYEKANMI
DIRECTOR OF FINANCE
6/9/2025

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EXHIBIT C

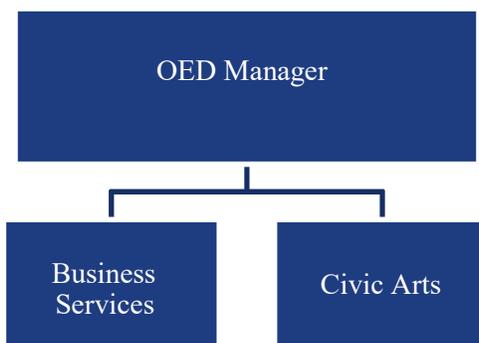
Distribution of Indirect Costs by Operating Departments and Divisions

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MISSION STATEMENT

The mission of the Office of Economic Development (OED) is to assist businesses, entrepreneurs, artists and community organizations to access services, feel welcome in Berkeley, and thrive.

ORGANIZATION CHART



Schedule C-1
Office of Economic Development

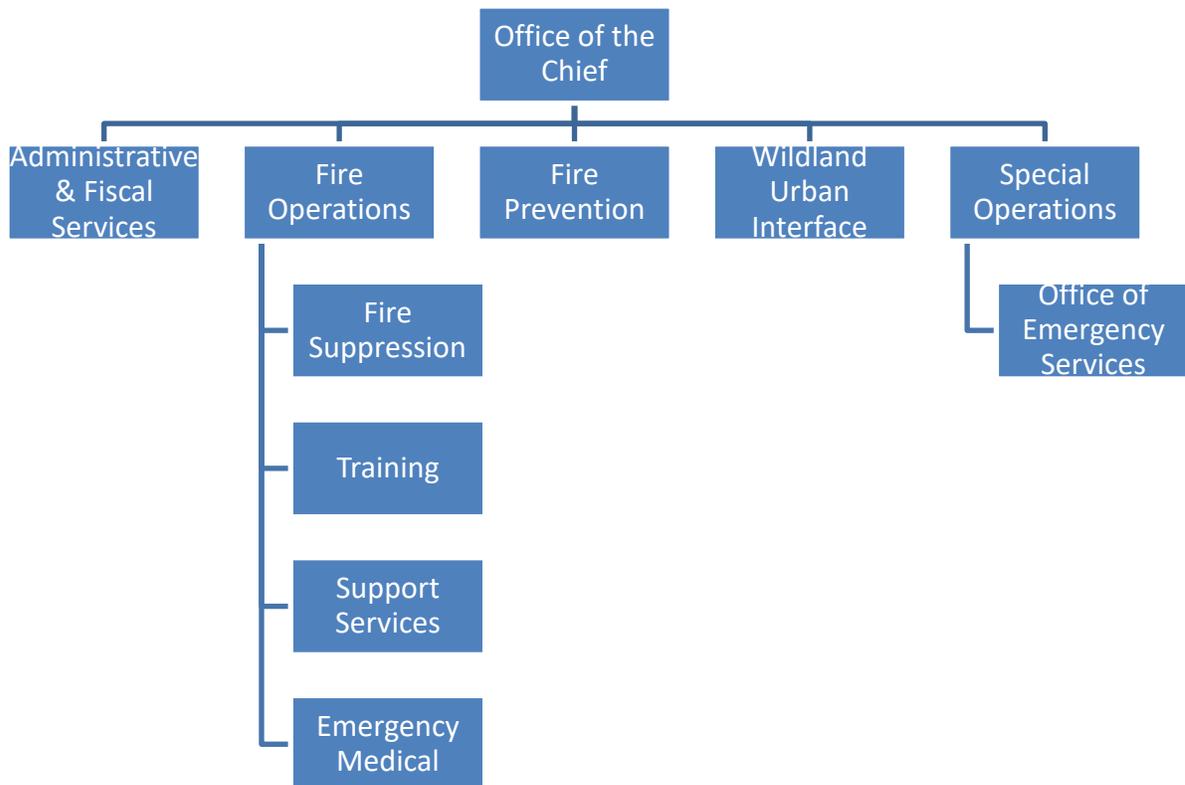
Service Division Categories	Total (a)	Administration	Business Services	Civic Arts
Salaries and wages	\$ 1,078,916	\$ 89,314	\$ 673,817	\$ 315,786
Fringe benefits	607,300	38,266	390,779	178,254
Professional services	1,406,575	1,551	742,612	662,412
Repair and maintenance	68,553	-	68,553	-
Communication	5,055	-	5,055	-
Building and equipment rentals	1,249	-	1,249	-
Advertising	7,000	-	-	7,000
Dues and subscriptions	200,181	-	198,837	1,344
Printing and binding	678	-	678	-
Transportation	8,344	1,325	6,578	441
Materials and supplies	16,365	-	6,148	10,217
Indirect costs	1,785	-	1,785	-
Subtotal	3,402,001	130,456	2,096,092	1,175,454
Less unallowance costs:				
Advertising & Indirect cost	(8,785)	-	(1,785)	(7,000)
Adjusted Expenditures	\$ 3,393,216	\$ 130,456	\$ 2,094,307	\$ 1,168,454

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

MISSION STATEMENT

The Berkeley Fire Department protects life, property, and the environment through emergency response, prevention, and community preparedness.

ORGANIZATION CHART



Schedule C-2
 Department of Fire and Emergency Services

Service Division Categories	Total (a)	Office of Fire Chief	Administration	Fire Operation
Salaries and wages	\$ 33,059,729	\$ 712,354	\$ 1,427,185	\$ 18,224,537
Fringe benefits	20,132,309	390,920	959,313	10,957,681
Professional services	5,900,993	329,038	488,280	1,203,628
Government agencies	511,674	-	-	11,833
Repair and maintenance	2,599,323	1,428,168	-	1,171,155
Communication	270,473	4,453	-	241,181
Building and equipment rentals	492,742	-	186,488	263,530
Advertising	237	-	-	-
Dues and subscriptions	13,170	1,478	-	179
Printing and binding	31,309	118	-	74
Transportation	2,426,456	9,339	373,041	1,309,749
Materials and supplies	2,621,024	14,739	23,157	1,949,733
Utilities	281,142	3,130	-	276,623
Indirect costs	11,891	-	-	-
Machinery and equipment	368,061	-	154,900	68,441
Transfers out	10,712	-	-	-
Subtotal	68,731,246	2,893,736	3,612,364	35,678,346
Less unallowance costs:				
Governmental agencies	(511,674)	-	-	(11,833)
Capital expenditure	(368,061)	-	(154,900)	(68,441)
Advertising & Indirect cost	(12,128)	-	-	-
Adjusted Expenditures	\$ 67,839,382	\$ 2,893,736	\$ 3,457,464	\$ 35,598,071

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

Schedule C-2
 Department of Fire and Emergency Services

Service Division Categories	Fire Prevention	Training Emergency Services
Salaries and wages	\$ 2,118,146	\$ 10,577,506
Fringe benefits	1,434,730	6,389,665
Professional services	1,194,536	2,685,512
Government agencies	338	499,503
Repair and maintenance	-	-
Communication	6,842	17,998
Building and equipment rentals	-	42,724
Advertising	-	237
Dues and subscriptions	5,047	6,467
Printing and binding	29,385	1,732
Transportation	118,027	616,300
Materials and supplies	83,279	550,115
Utilities	1,389	-
Indirect costs	11,891	-
Machinery and equipment	144,720	-
Transfers out	-	10,712
Subtotal	5,148,330	21,398,471
Less unallowance costs:		
Governmental agencies	(338)	(499,503)
Capital expenditure	(144,720)	-
Advertising & Indirect cost	(11,891)	(237)
Adjusted Expenditures	\$ 4,991,381	\$ 20,898,731

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

MISSION STATEMENT

The Mission of the Health, Housing, and Community Services Department is to enhance community life and support housing, health, and wellness for all.

ORGANIZATION CHART



Schedule C-3
 Health, Housing, and Community Services

Service Division Categories	Total (a)	Office of Health Services Director	Aging Services	Environmental Health	Housing Development
Salaries and wages	\$ 22,621,129	\$ 4,503,018	\$ 2,426,198	\$ 1,007,784	\$ 1,414,366
Fringe benefits	13,345,627	2,702,911	1,463,948	604,663	848,286
Professional services	7,093,069	3,784,657	1,203,092	69,777	431,580
Government agencies	209,372	713	63,436	-	-
Repair and maintenance	2,808,125	2,516,910	9,658	-	-
Communication	224,136	75,354	25,290	6,230	745
Building and equipment rentals	298,833	15,312	8,874	2,291	-
Advertising	15,081	915	1,252	150	-
Insurance	41,441	-	-	-	800
Dues and subscriptions	108,972	13,401	-	3,979	1,500
Printing and binding	116,822	16,151	89,191	597	-
Transportation	492,837	54,329	103,730	62,736	509
Materials and supplies	864,086	210,776	58,072	9,174	497
Utilities	227,754	23,267	128,742	-	-
Indirect costs	93,051	44,621	22,719	25,711	-
Machinery and equipment	283,207	283,207	-	-	-
Loans	30,016,297	-	-	-	30,016,297
Transfers out	-	-	-	-	-
Subtotal	78,859,840	14,245,542	5,604,202	1,793,092	32,714,580
Less unallowance costs:					
Governmental agencies & Loans	(30,225,669)	(713)	(63,436)	-	(30,016,297)
Capital expenditure	(283,207)	(283,207)	-	-	-
Advertising & Indirect cost	(108,133)	(45,535)	(23,971)	(25,861)	-
Adjusted Expenditures	\$ 48,242,832	\$ 13,916,087	\$ 5,516,794	\$ 1,767,231	\$ 2,698,283

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

Schedule C-3
 Health, Housing, and Community Services

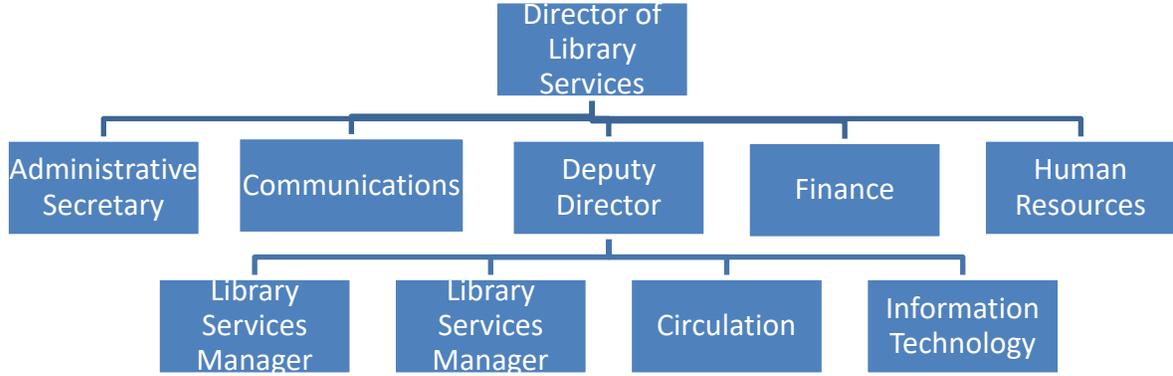
Service Division Categories	Community Services	Mental Health	Public Health
Salaries and wages	\$ 980,586	\$ 8,043,676	\$ 4,245,501
Fringe benefits	597,343	4,820,854	2,307,623
Professional services	43,612	812,613	747,740
Government agencies	6,676	100,000	38,546
Repair and maintenance	1,741	45,447	234,369
Communication	-	82,922	33,593
Building and equipment rentals	1,695	241,290	29,373
Advertising	-	2,240	10,525
Insurance	-	30,000	10,641
Dues and subscriptions	215	42,926	46,952
Printing and binding	-	4,441	6,442
Transportation	1,198	239,052	31,282
Materials and supplies	16,034	235,279	334,254
Utilities	-	51,862	23,882
Indirect costs	-	-	-
Machinery and equipment	-	-	-
Loans	-	-	-
Transfers out	-	-	-
Subtotal	1,649,099	14,752,602	8,100,723
Less unallowance costs:			
Governmental agencies & Loans	(6,676)	(100,000)	(38,546)
Capital expenditure	-	-	-
Advertising & Indirect cost	-	(2,240)	(10,525)
Adjusted Expenditures	\$ 1,642,423	\$ 14,650,362	\$ 8,051,651

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

MISSION STATEMENT

We believe free, universal access to information is fundamental to a healthy democracy and that reading and learning are key to a well-lived life. The Berkeley Public Library is a trusted hub of reading, learning, and community engagement

ORGANIZATION CHART



Schedule C-4
Berkeley Public Library

Service Division Categories	Total (a)	Administration	Facilities Maintenance	Library Info System
Salaries and wages	\$ 8,842,806	\$ 1,669,395	\$ 330,884	\$ 566,358
Fringe benefits	5,536,948	948,089	214,330	336,708
Professional services	1,652,918	333,182	437,847	590,557
Government agencies	4,042	-	4,042	-
Repair and maintenance	689,377	-	509,753	179,624
Communication	78,713	12,300	-	62,102
Building and equipment rentals	13,727	2,389	-	-
Advertising	16,548	16,148	-	-
Rentals and leases	14,417	14,417	-	-
Dues and subscriptions	2,748,629	46,798	-	-
Printing and binding	5,807	3,687	208	-
Transportation	61,913	44,809	17,026	-
Materials and supplies	524,265	35,633	65,178	230,746
Utilities	580,443	600	407,070	-
Machinery and equipment	298,416	-	-	289,386
Property acquisition and improvements	32,937	-	-	-
Subtotal	21,101,906	3,127,448	1,986,337	2,255,480
Less unallowance costs:				
Governmental agencies	(4,042)	-	(4,042)	-
Capital expenditure	(331,353)	-	-	(289,386)
Advertising	(16,148)	(16,148)	-	-
Adjusted Expenditures	\$ 20,750,363	\$ 3,111,300	\$ 1,982,295	\$ 1,966,094

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

Schedule C-4
Berkeley Public Library

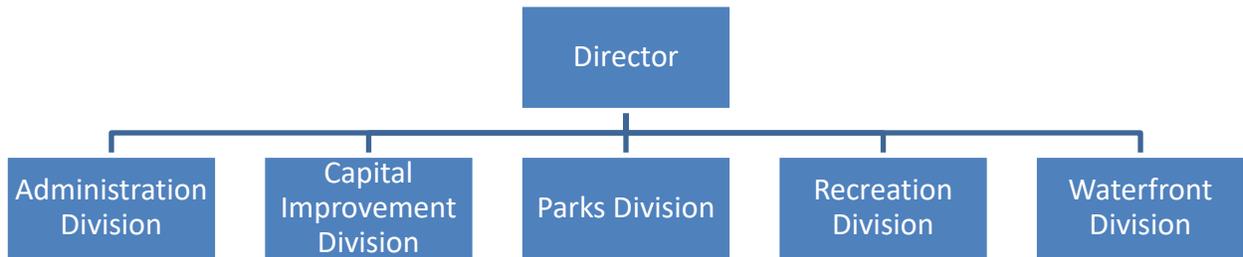
Service Division Categories	Capital Project	Central Library	Branch Library	Technical Service
Salaries and wages	\$ 16,057	\$ 2,315,919	\$ 3,345,768	\$ 598,426
Fringe benefits	6,833	1,451,740	2,196,836	382,411
Professional services	3,457	107,850	180,026	-
Government agencies	-	-	-	-
Repair and maintenance	-	-	-	-
Communication	-	4,312	-	-
Building and equipment rentals	-	9,060	2,277	-
Advertising	-	400	-	-
Rentals and leases	-	-	-	-
Dues and subscriptions	-	-	27,586	2,674,245
Printing and binding	-	1,912	-	-
Transportation	-	-	78	-
Materials and supplies	1,954	125,145	51,840	13,769
Utilities	-	-	172,773	-
Machinery and equipment	9,030	-	-	-
Property acquisition and improvements	32,937	-	-	-
Subtotal	70,267	4,016,338	5,977,184	3,668,852
Less unallowance costs:				
Governmental agencies	-	-	-	-
Capital expenditure	(41,967)	-	-	-
Advertising	-	(400)	-	-
Adjusted Expenditures	\$ 28,300	\$ 4,015,938	\$ 5,977,184	\$ 3,668,852

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

MISSION STATEMENT

The Parks, Recreation & Waterfront Department is committed to administering excellent recreation programs at our community centers, camps, waterfront and parks; maintaining our trees and urban forest, landscaping and infrastructure; and developing capital projects with community input to improve and enhance residents' park and facility experience.

ORGANIZATION CHART



Schedule C-5
Parks, Recreation, and Waterfront

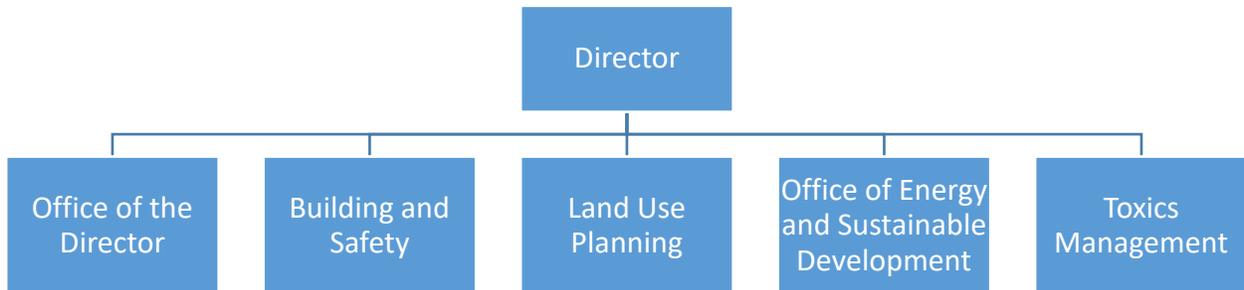
Service Division Categories	Total (a)	Administration	Parks Operations	Recreation	Waterfront
Salaries and wages	\$ 15,535,245	\$ 2,486,671	\$ 5,179,084	\$ 6,077,988	\$ 1,791,503
Fringe benefits	6,820,837	1,427,189	2,729,249	1,729,070	935,329
Professional services	7,189,260	4,407,749	1,446,752	936,705	398,055
Government agencies	271,457	201,272	-	70,185	-
Repair and maintenance	1,834,706	1,416,526	98,200	156,973	163,007
Communication	160,350	7,827	24,124	101,884	26,516
Building and equipment rentals	335,812	35,347	204,299	86,097	10,070
Advertising	89,839	25,883	-	31,628	32,327
Facility maintenance	20,047	20,047	-	-	-
Insurance	11,608	-	-	204	11,404
Dues and subscriptions	79,979	1,799	48,426	29,249	505
Printing and binding	28,659	6,260	14,248	6,688	1,463
Transportation	1,369,405	42,301	924,675	180,523	221,905
Materials and supplies	2,364,968	253,517	447,764	1,435,055	228,631
Utilities	2,586,989	38,995	1,219,684	555,282	773,029
Indirect costs	366,668	60,659	11,673	15,528	278,808
Interest payment	269,569	-	-	-	269,569
Machinery and equipment	444,638	347,924	6,541	90,173	-
Property acquisition and improvements	8,166,619	8,069,827	100,000	(3,208)	-
Principal payment	216,150	-	-	-	216,150
Other costs	23,551	-	-	21,787	1,764
Transfers out	80,603	22,712	36,795	3,000	18,096
Subtotal	48,266,958	18,872,503	12,491,513	11,524,811	5,378,131
Less unallowance costs:					
Governmental agencies	(271,457)	(201,272)	-	(70,185)	-
Capital expenditure	(8,611,257)	(8,417,751)	(106,541)	(86,965)	-
Advertising & Indirect cost	(456,507)	(86,542)	(11,673)	(47,157)	(311,135)
Adjusted Expenditures	\$ 38,927,738	\$ 10,166,938	\$ 12,373,299	\$ 11,320,505	\$ 5,066,996

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

MISSION STATEMENT

The Planning and Development Department's mission is to enhance safety, livability and resilience in the built environment and to work with the community to promote and protect Berkeley's distinctive neighborhoods, vibrant commercial areas, unique character and natural resources for current and future generations.

ORGANIZATION CHART



Schedule C-6
 Planning and Development Department

Service Division Categories	Total (a)	Office of Planning Director	Toxics Management	Land Use
Salaries and wages	\$ 11,591,004	\$ 866,605	\$ 707,632	\$ 3,296,121
Fringe benefits	7,053,632	521,527	435,480	1,959,876
Professional services	3,061,103	191,641	23,473	725,148
Repair and maintenance	1,690,703	1,597,620	30,008	9,394
Communication	49,118	2,485	5,090	3,922
Building and equipment rentals	38,107	2,614	1,580	17,734
Advertising	4,491	868	100	3,523
Dues and subscriptions	41,940	397	325	3,002
Printing and binding	20,808	135	67	2,212
Transportation	249,243	3,000	20,666	1,617
Materials and supplies	250,986	18,342	9,645	65,578
Indirect costs	1,859,605	137,178	121,118	566,535
Machinery and equipment	13,371	-	-	-
Other costs	150	-	-	150
Transfers out	640	-	640	-
Subtotal	25,924,899	3,342,412	1,355,826	6,654,812
Less unallowance costs:				
Capital expenditure	(13,371)	-	-	-
Advertising & Indirect cost	(1,864,095)	(138,046)	(121,218)	(570,058)
Adjusted Expenditures	\$ 24,047,432	\$ 3,204,367	\$ 1,234,608	\$ 6,084,754

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

Schedule C-6
 Planning and Development Department

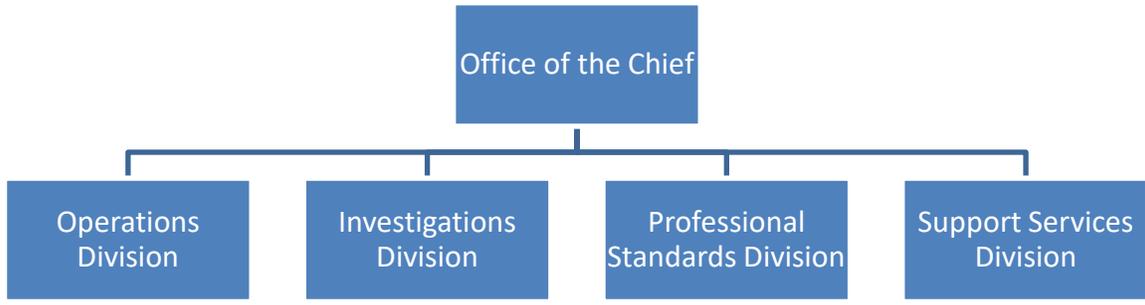
Service Division Categories	Building & Safety	Permit Service Center	Energy and Sustainable Development
Salaries and wages	\$ 4,737,235	\$ 1,046,133	\$ 937,277
Fringe benefits	2,892,886	674,741	569,122
Professional services	1,701,043	43,654	376,142
Repair and maintenance	45,196	6,970	1,515
Communication	31,760	4,274	1,586
Building and equipment rentals	7,377	6,004	2,798
Advertising	-	-	-
Dues and subscriptions	12,889	1,557	23,770
Printing and binding	14,672	3,433	288
Transportation	222,016	217	1,727
Materials and supplies	96,911	50,433	10,077
Indirect costs	729,347	223,457	81,970
Machinery and equipment	13,371	-	-
Other costs	-	-	-
Transfers out	-	-	-
Subtotal	10,504,704	2,060,873	2,006,272
Less unallowance costs:			
Capital expenditure	(13,371)	-	-
Advertising & Indirect cost	(729,347)	(223,457)	(81,970)
Adjusted Expenditures	\$ 9,761,986	\$ 1,837,416	\$ 1,924,301

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

MISSION STATEMENT

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

ORGANIZATION CHART



Schedule C-7
Police Department

Service Division Categories	Total (a)	Office of the Chief of Police	Administration	Support Service
Salaries and wages	\$ 44,720,188	\$ 1,270,297	\$ 2,052,470	\$ 6,432,313
Fringe benefits	35,059,455	1,351,975	1,567,672	3,151,178
Professional services	2,208,588	140,699	152,529	44,251
Repair and maintenance	3,443,860	2,700,075	702,543	-
Communication	330,298	-	104,502	-
Building and equipment rentals	798,049	-	526,414	-
Advertising	33,364	-	-	-
Dues and subscriptions	60,663	1,029	491	10,293
Printing and binding	27,569	-	25,032	-
Transportation	2,678,088	15,625	1,868,958	30,981
Materials and supplies	772,965	33,571	253,781	57,648
Utilities	1,237	-	403	-
Machinery and equipment	573,200	-	463,203	-
Transfers out	8,650	-	-	-
Subtotal	90,716,174	5,513,272	7,717,997	9,726,664
Less unallowance costs:				
Capital expenditure	(573,200)	-	(463,203)	-
Advertising	(33,364)	-	-	-
Adjusted Expenditures	\$ 90,109,611	\$ 5,513,272	\$ 7,254,795	\$ 9,726,664

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

Schedule C-7
Police Department

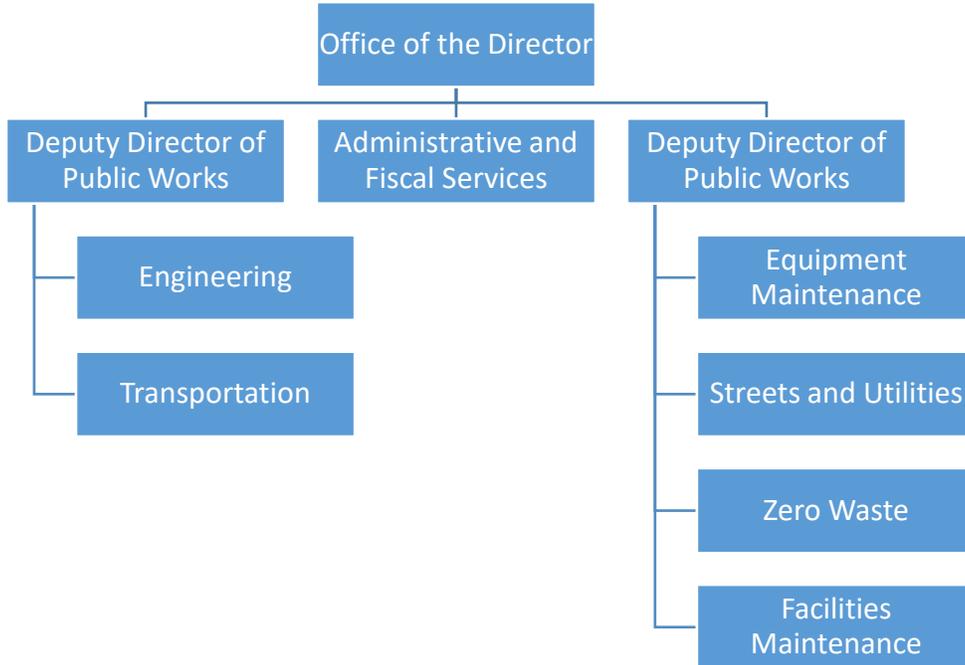
Service Division Categories	Patrol	Police Investigation	Police Professional Standards
Salaries and wages	\$ 23,768,793	\$ 9,170,535	\$ 2,025,780
Fringe benefits	20,274,150	7,175,757	1,538,723
Professional services	902,917	538,190	430,002
Repair and maintenance	-	41,242	-
Communication	220,279	5,517	-
Building and equipment rentals	17,062	206,225	48,348
Advertising	-	-	33,364
Dues and subscriptions	-	41,491	7,359
Printing and binding	-	2,537	-
Transportation	41,393	520,934	200,198
Materials and supplies	72,164	165,902	189,898
Utilities	-	834	-
Machinery and equipment	36,448	73,549	-
Transfers out	-	8,650	-
Subtotal	45,333,205	17,951,363	4,473,673
Less unallowance costs:			
Capital expenditure	(36,448)	(73,549)	-
Advertising	-	-	(33,364)
Adjusted Expenditures	\$ 45,296,758	\$ 17,877,814	\$ 4,440,309

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

MISSION STATEMENT

The Public Works Department is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

ORGANIZATION CHART



Schedule C-8
Public Works Department

Service Division Categories	Total (a)	Office of PW Director &			General Engineering
		Admin	Administration	Transportation	
Salaries and wages	\$ 32,092,196	\$ 1,794,791	\$ 854,813	\$ 3,570,071	\$ 4,264,956
Fringe benefits	19,434,910	1,052,362	525,479	2,058,035	2,484,256
Professional services	28,712,225	1,090	274,399	4,966,217	3,942,857
Government agencies	194,280	-	-	66,247	102,996
Repair and maintenance	5,379,868	3,109,464	151,334	380,761	294,655
Communication	564,426	1,202	3,327	208,793	4,148
Building and equipment rentals	74,829	9,640	6,084	4,025	9,709
Advertising	15,173	-	-	-	-
Rentals and leases	10,505	1,033	6,960	-	2,513
Insurance	10,165	-	-	-	-
Dues and subscriptions	36,415	95	-	2,869	27,305
Printing and binding	46,715	1,405	540	1,183	6,723
Transportation	12,492,378	32,697	32,335	296,194	128,411
Materials and supplies	7,720,466	32,678	48,821	225,065	53,484
Utilities	2,979,062	-	95,038	356,726	84
Indirect costs	4,110,795	222,019	59,099	31,081	447,301
Interest payment	41,474	-	-	-	-
Machinery and equipment	4,933,770	-	-	1,171,168	21,866
Property acquisition and improvements	28,977,999	-	-	7,908,293	20,995,188
Principal payment	744,765	-	-	-	-
Other costs	367,758	-	-	-	284,276
Transfers out	270,782	24,482	5,544	12,575	42,428
Subtotal	<u>149,210,955</u>	<u>6,282,958</u>	<u>2,063,771</u>	<u>21,259,302</u>	<u>33,113,155</u>
Less unallowance costs:					
Governmental agencies	(194,280)	-	-	(66,247)	(102,996)
Capital expenditure	(33,911,769)	-	-	(9,079,460)	(21,017,053)
Advertising & Indirect cost	<u>(4,125,967)</u>	<u>(222,019)</u>	<u>(59,099)</u>	<u>(31,081)</u>	<u>(447,301)</u>
Adjusted Expenditures	<u>\$ 110,978,938</u>	<u>\$ 6,060,939</u>	<u>\$ 2,004,672</u>	<u>\$ 12,082,514</u>	<u>\$ 11,545,804</u>

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

Schedule C-8
Public Works Department

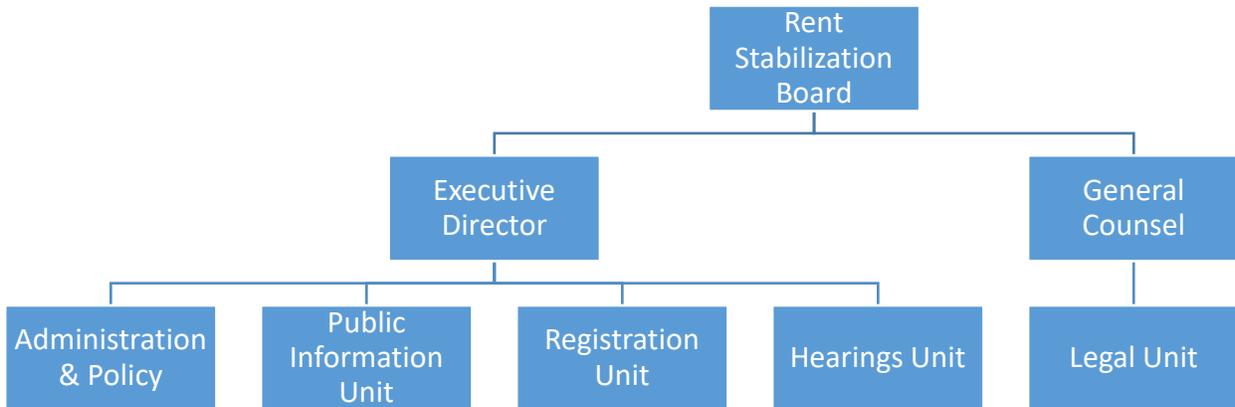
Service Division Categories	Facility Maintenance	Streets & Utilities	Zero Waste Management (Environmental Services)	Equipment Maintenance
Salaries and wages	\$ 3,253,401	\$ 5,632,077	\$ 10,953,494	\$ 1,768,595
Fringe benefits	2,054,034	3,778,577	6,386,387	1,095,781
Professional services	1,835,041	931,475	15,297,876	1,463,270
Government agencies	4,406	-	20,631	-
Repair and maintenance	872,417	244,653	264,587	61,996
Communication	284,620	48,979	12,786	570
Building and equipment rentals	10,851	7,400	10,296	16,825
Advertising	-	-	15,173	-
Rentals and leases	-	-	-	-
Insurance	-	-	-	10,165
Dues and subscriptions	4,875	751	520	-
Printing and binding	602	6,607	29,027	629
Transportation	373,088	2,884,409	8,413,281	331,962
Materials and supplies	538,107	520,921	1,854,805	4,446,585
Utilities	1,975,446	418,672	117,788	15,309
Indirect costs	90,673	957,069	2,303,553	-
Interest payment	-	-	-	41,474
Machinery and equipment	36,156	25,823	-	3,678,757
Property acquisition and improvements	74,518	-	-	-
Principal payment	-	-	-	744,765
Other costs	-	12	76,698	6,771
Transfers out	18,794	68,223	98,736	-
Subtotal	<u>11,427,028</u>	<u>15,525,648</u>	<u>45,855,638</u>	<u>13,683,455</u>
Less unallowance costs:				
Governmental agencies	(4,406)	-	(20,631)	-
Capital expenditure	(110,675)	(25,823)	-	(3,678,757)
Advertising & Indirect cost	<u>(90,673)</u>	<u>(957,069)</u>	<u>(2,318,726)</u>	<u>-</u>
Adjusted Expenditures	<u>\$ 11,221,275</u>	<u>\$ 14,542,755</u>	<u>\$ 43,516,282</u>	<u>\$ 10,004,697</u>

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

MISSION STATEMENT

The mission of the Rent Stabilization Board is to regulate residential rent increases in the City of Berkeley, protect against unwarranted rent increases and evictions, and provide a fair return to property owners. The Board works to ensure compliance with legal obligations relating to rental housing; and to advance the housing policies of the City with regard to low- and fixed-income persons, minorities, students, disabled, and the aged.

ORGANIZATIONAL CHART



Schedule C-9
Rent Stabilization Board

Service Division Categories	Total	Rent Board
Salaries and wages	\$ 3,045,731	\$ 3,045,731
Fringe benefits	1,804,953	1,804,953
Professional services	767,282	767,282
Repair and maintenance	74,305	74,305
Communication	8,088	8,088
Building and equipment rentals	334,599	334,599
Advertising	36,492	36,492
Dues and subscriptions	21,180	21,180
Printing and binding	87,720	87,720
Transportation	10,273	10,273
Materials and supplies	140,517	140,517
Machinery and equipment	245,986	245,986
Subtotal	6,577,127	6,577,127
Less unallowance costs:		
Capital expenditure	(245,986)	(245,986)
Advertising and Indirect cost	(36,492)	(36,492)
Adjusted Expenditures	\$ 6,294,649	\$ 6,294,649

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

OFFICE OF THE DIRECTOR OF POLICE ACCOUNTABILITY

MISSION STATEMENT

To promote public trust through independent, objective civilian oversight of the Police Department by conducting prompt, fair, and impartial investigation of complaints against sworn employees of the Police Department, and by assisting the Police Accountability Board in its role to advise the public, City Council, and City Manager on policies and procedures of the Police Department with community participation.

ORGANIZATIONAL CHART



Schedule C-10
 Police Accountability Board

Service Division Categories	Total	Police Accountability Board
Salaries and wages	\$ 466,408	\$ 466,408
Fringe benefits	223,713	223,713
Professional services	351,567	351,567
Repair and maintenance	83,487	83,487
Communication	2,235	2,235
Building and equipment rentals	4,918	4,918
Rentals and leases	1,088	1,088
Dues and subscriptions	2,065	2,065
Printing and binding	2,909	2,909
Transportation	40,045	40,045
Materials and supplies	30,381	30,381
Utilities	1,666	1,666
Subtotal	<u>1,210,483</u>	<u>1,210,483</u>
Less unallowance costs:		
Adjusted Expenditures	<u>\$ 1,210,483</u>	<u>\$ 1,210,483</u>

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

EXHIBIT D

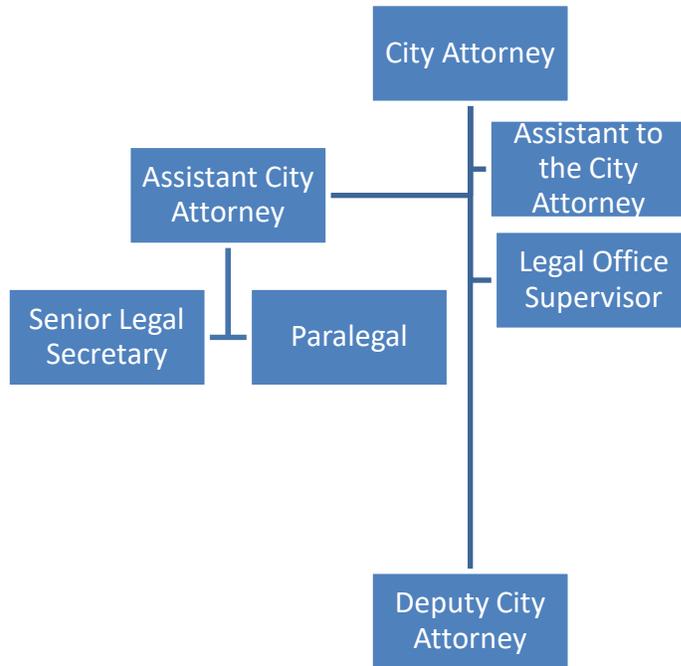
Computations of Service/Supporting Costs

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MISSION STATEMENT

The mission of the City Attorney's Office is to provide the City with the highest caliber legal services and advice and to protect and defend the interests of this dynamic City by all legal and ethical means.

ORGANIZATION CHART



Schedule D-1
 Central Service Cost Allocation Plan
 Allocation of Costs - City Attorney's Office

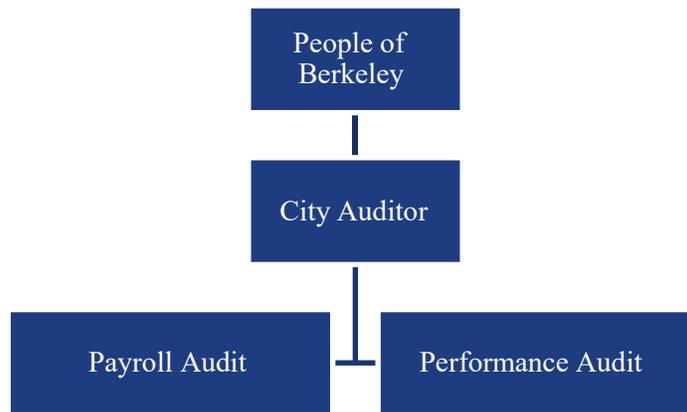
Service Division Categories	Total	City Attorney (a)
Salaries and wages	\$ 2,389,421	\$ 2,389,421
Fringe benefits	1,124,573	1,124,573
Professional services	1,420,016	1,420,016
Repair and maintenance	228,567	228,567
Communication	9,745	9,745
Building and equipment rentals	5,313	5,313
Advertising	77	77
Dues and subscriptions	52,862	52,862
Printing and binding	3,974	3,974
Transportation	22,556	22,556
Materials and supplies	29,584	29,584
Machinery and equipment	45,900	45,900
Subtotal	5,332,589	5,332,589
Less unallowable costs:		
Capital expenditure	(45,900)	(45,900)
Advertising	<u>(77)</u>	<u>(77)</u>
Costs to be allocated	\$ 5,286,612	\$ 5,286,612

(a) To Schedule E-1

MISSION STATEMENT

The mission of the City Auditor’s Office is to promote transparency and accountability in Berkeley government. Integrity, independence, impact, and inclusion are core tenets of our operations. Those values ensure the Office conducts its audits with the interest of the Berkeley community in mind to provide a fair, balanced, and objective opinion on the status of the City operations being audited.

ORGANIZATION CHART



Schedule D-2
 Central Service Cost Allocation Plan
 Allocation of Costs - City Auditor's Office

Service Division Categories	Total	City Auditor Administration	General Audit (a)	Payroll Audit (b)
Salaries and wages	\$ 1,748,879	\$ 289,662	\$ 522,779	\$ 936,439
Fringe benefits	975,551	169,118	284,305	522,128
Professional services	73,819	-	61,970	11,849
Repair and maintenance	217,423	217,423	-	-
Communication	2,529	-	1,712	817
Dues and subscriptions	1,462	-	1,443	19
Transportation	21,863	500	9,516	11,847
Materials and supplies	36,898	-	16,126	20,772
Subtotal	3,078,425	676,702	897,851	1,503,872
Administrative apportionment	(0)	(676,702)	252,976	423,726
Net expenditures	3,078,425	-	1,150,827	1,927,598
Less unallowable costs:				
Governmental agencies & Loans	-	-	-	-
Capital expenditure	-	-	-	-
Advertising	-	-	-	-
Costs to be allocated	\$ 3,078,425	\$ -	\$ 1,150,827	\$ 1,927,598

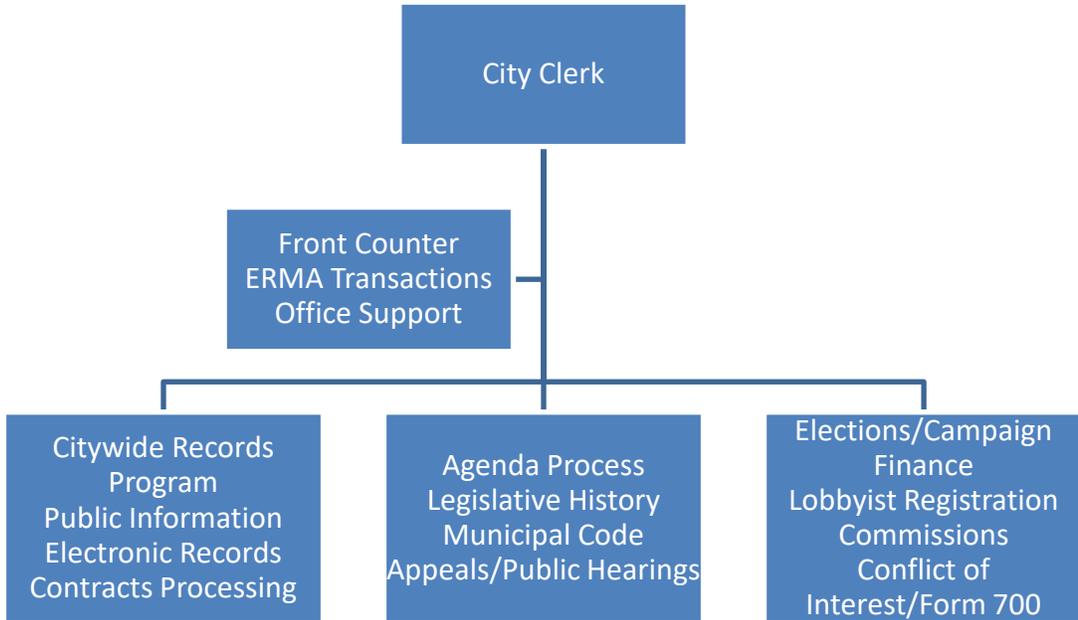
(a) To Schedule E-2

(b) To Schedule E-3

MISSION STATEMENT

The City Clerk Department provides citywide oversight for legislative proceedings and professional support to the City Council, City Manager, and City Staff. As the Elections Official and Filing Officer, the City Clerk administers municipal elections, campaign finance and conflict of interest regulations. As the Records Manager, the department administers the Citywide Records Management Program to maintain the integrity of documented actions of the legislative bodies, and accessibility to the public. The Department performs all mandated functions under the United States Constitution, the Constitution of the State of California, State Codes, the Charter of the City of Berkeley, and the Berkeley Municipal Code.

ORGANIZATION CHART



Schedule D-3
 Central Service Cost Allocation Plan
 Allocation of Costs - City Clerk Department

Service Division Categories	Total	City Clerk (a)	Elections (b)
Salaries and wages	\$ 1,061,266	\$ 1,061,266	\$ -
Fringe benefits	638,093	633,629	4,464
Professional services	128,524	73,583	54,941
Repair and maintenance	173,426	173,426	-
Communication	3,316	3,316	-
Building and equipment rentals	61,377	61,377	-
Advertising	939	939	-
Dues and subscriptions	4,269	4,269	-
Printing and binding	4,291	3,216	1,075
Transportation	10,449	10,449	-
Materials and supplies	28,915	28,915	-
Subtotal	2,114,865	2,054,386	60,479
Less unallowable costs:			
Advertising	(939)	(939)	-
Costs to be allocated	\$ 2,113,926	\$ 2,053,447	\$ 60,479

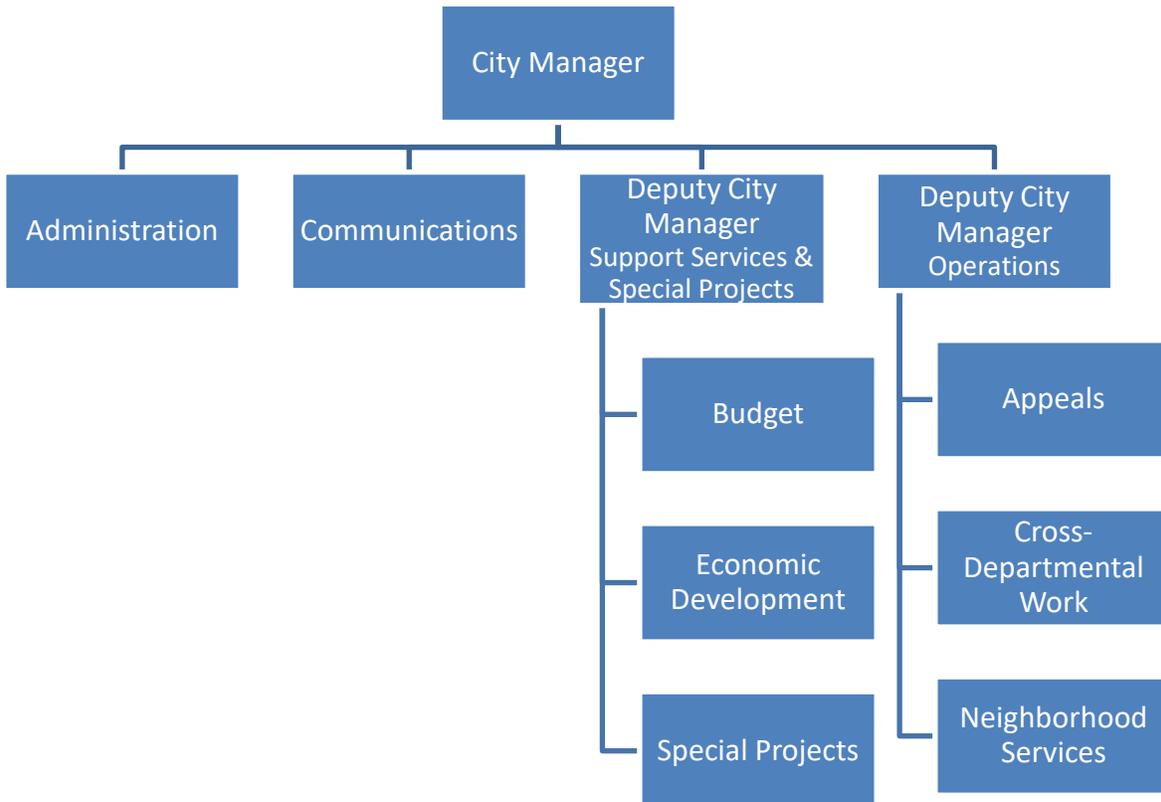
(a) To Schedule E-4

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

MISSION STATEMENT

The mission of the City Manager's Office is to build and maintain, through sound management principles and community participation, an effective City government organization; to ensure the effective delivery of services; to provide the management direction and support for the planning, implementation, and evaluation of all City programs; and to ensure coordination and consistency in implementing policies and programs approved by the City Council.

ORGANIZATION CHART



Schedule D-4
Central Service Cost Allocation Plan
Allocation of Costs - City Manager's Office

Service Division Categories	Total	Non-Operating	Operating	Operating	Non-Operating
		Administration (a)	Neighborhood Services	Animal Care	Budget and Fiscal Management (b)
Salaries and wages	\$ 5,293,600	\$ 2,664,929	\$ 936,937	\$ 965,671	\$ 726,063
Fringe benefits	2,834,373	1,272,610	542,959	592,491	426,313
Professional services	2,487,390	132,942	2,108,262	203,790	42,396
Government agencies	1,150	-	-	1,150	-
Repair and maintenance	560,304	406,169	11,168	134,034	8,934
Communication	27,696	9,764	6,855	10,339	739
Building and equipment rentals	7,090	-	2,905	4,185	-
Rentals and leases	7,305	3,747	2,725	-	833
Dues and subscriptions	12,463	10,818	300	-	1,345
Printing and binding	19,770	18,396	-	1,373	-
Transportation	135,884	45,090	47,933	39,861	3,000
Materials and supplies	277,042	118,606	27,269	130,657	510
Utilities	134,155	40,560	-	93,595	-
Machinery and equipment	13,472	13,472	-	-	-
Subtotal	<u>11,811,695</u>	<u>4,737,102</u>	<u>3,687,314</u>	<u>2,177,147</u>	<u>1,210,132</u>
Less unallowable costs:					
Governmental agencies	(1,150)	-	-	(1,150)	-
Capital expenditure	(13,472)	(13,472)	-	-	-
Costs to be allocated	<u>\$ 11,797,074</u>	<u>\$ 4,723,631</u>	<u>\$ 3,687,314</u>	<u>\$ 2,175,998</u>	<u>\$ 1,210,132</u>

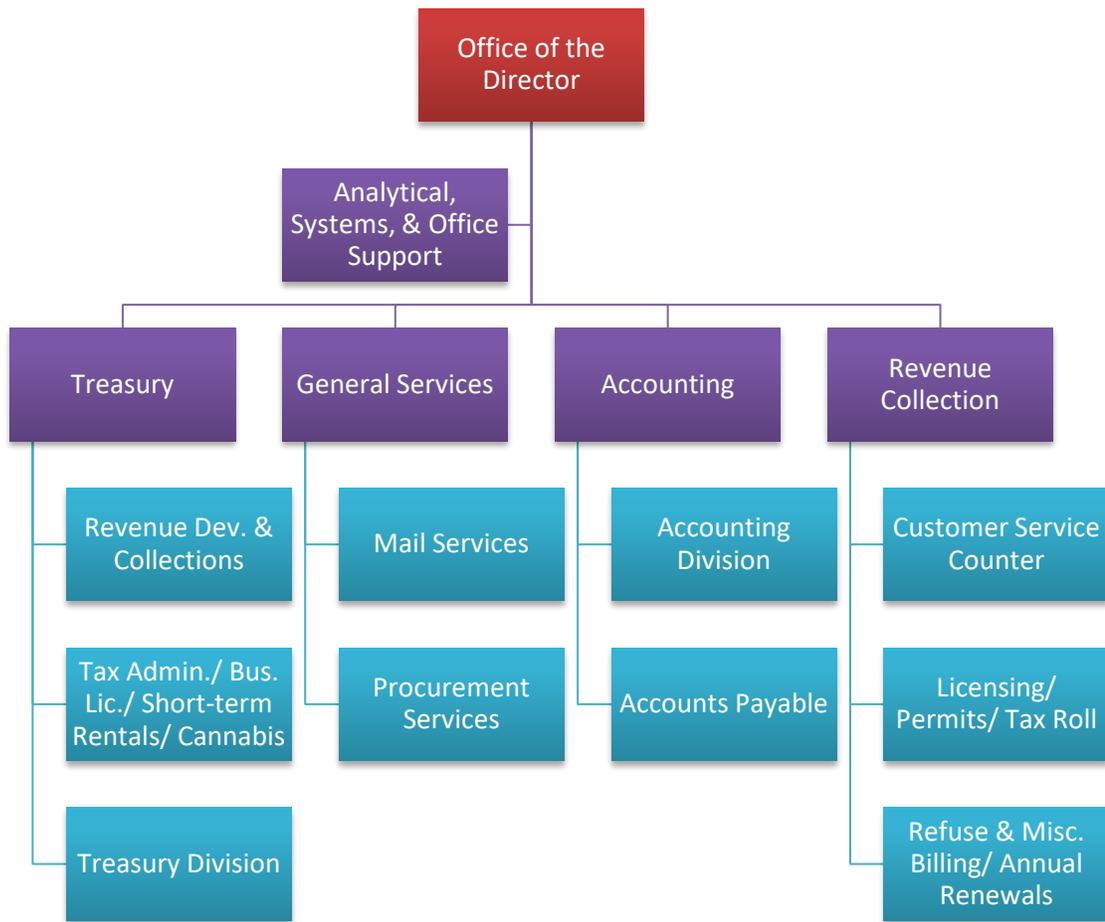
(a) To Schedule E-5

(b) To Schedule E-6

MISSION STATEMENT

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

ORGANIZATION CHART



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

Service Division Categories	Total	Non-Operating	Non-Operating	Non-Operating	Non-Operating	Non-Operating
		Office of the Finance Director Administration	Purchasing (a)	Treasury (b)	Accounting (c)	Accounts Payable (d)
Salaries and wages	\$ 3,658,230	\$ 698,708	\$ 549,829	\$ 698,530	\$ 873,072	\$ 263,910
Fringe benefits	2,297,259	400,183	389,466	450,436	502,258	178,612
Professional services	474,800	262,451	135	(41,418)	105,424	1,086
Repair and maintenance	767,187	548,271	-	-	-	-
Communication	13,887	13,418	470	-	-	-
Rentals and leases	12,597	2,433	2,249	-	-	-
Dues and subscriptions	5,425	1,715	3,560	-	-	-
Printing and binding	41,463	-	-	318	-	2,715
Transportation	72,489	34,687	10,739	12,270	8,680	2,690
Materials and supplies	75,584	32,725	1,777	8,889	7,398	7,546
Subtotal	7,418,922	1,994,593	958,225	1,129,026	1,496,832	456,560
Administrative apportionment	-	(1,994,593)	352,351	415,157	550,404	167,883
Net expenditures	7,418,922	-	1,310,576	1,544,183	2,047,235	624,443
Less unallowable costs:						
Governmental agencies & Loans	-	-	-	-	-	-
Capital expenditure	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Costs to be allocated	<u>\$ 7,418,922</u>	<u>\$ -</u>	<u>\$ 1,310,576</u>	<u>\$ 1,544,183</u>	<u>\$ 2,047,235</u>	<u>\$ 624,443</u>

(a) To Schedule E-7

(b) To Schedule E-8

(c) To Schedule E-9

(d) To Schedule E-10

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

Service Division Categories	Non-Operating	Non-Operating	Non-Operating	Operating
	Revenue Collection - Collection (e)	CS - Counter (f)	Revenue Collection - Billing (g)	Revenue Collection - Licensing
Salaries and wages	\$ -	\$ 337,289	\$ 82,998	\$ 153,893
Fringe benefits	-	238,947	50,782	86,573
Professional services	1,245	100	62,617	83,160
Repair and maintenance	-	128,764	90,152	-
Communication	-	-	-	-
Rentals and leases	-	-	7,915	-
Dues and subscriptions	-	150	-	-
Printing and binding	630	27,716	8,823	1,260
Transportation	2,076	-	1,346	-
Materials and supplies	1,079	22,582	(9,005)	2,591
Subtotal	5,031	755,549	295,629	327,478
Administrative apportionment	1,850	277,825	108,706	120,418
Net expenditures	6,881	1,033,374	404,335	447,895
Less unallowable costs:				
Governmental agencies & Loans	-	-	-	-
Capital expenditure	-	-	-	-
Advertising	-	-	-	-
Costs to be allocated	<u>\$ 6,881</u>	<u>\$ 1,033,374</u>	<u>\$ 404,335</u>	<u>\$ 447,895</u>

(e) To Schedule E-11

(f) To Schedule E-12

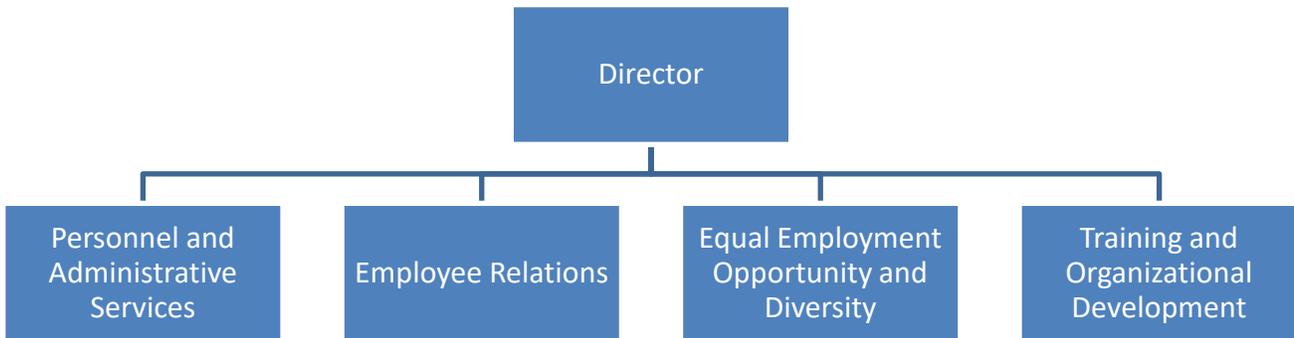
(g) To Schedule E-13

(h) Unallowable costs under all plans

MISSION STATEMENT

Partner with all City departments to hire and retain a diverse and highly qualified workforce that support the mission of the City of Berkeley. The Human Resources Department is committed to delivering excellent customer service, responding to and facilitating staff access to needed resources and tools. Working together in a spirit of continuous improvement and collaboration, the Human Resources team contributes to a progressive, productive, and safe work environment that meets the needs of our diverse community.

ORGANIZATION CHART



Schedule D-6
 Central Service Cost Allocation Plan
 Allocation of Costs - Human Resources Department

Service Division Categories	Total	Human Resources (a)
Salaries and wages	\$ 1,660,613	\$ 1,660,613
Fringe benefits	937,674	937,674
Professional services	825,736	825,736
Repair and maintenance	268,910	268,910
Communication	7,643	7,643
Advertising	45,367	45,367
Rentals and leases	9,032	9,032
Dues and subscriptions	9,004	9,004
Printing and binding	59	59
Transportation	5,813	5,813
Materials and supplies	49,252	49,252
Subtotal	3,819,103	3,819,103
Less unallowable costs:		
Advertising	(45,367)	(45,367)
Costs to be allocated	\$ 3,773,736	\$ 3,773,736

(a) To Schedule E-14

MAYOR AND COUNCIL

The Berkeley City Council consists of a Mayor and eight (8) Councilmembers. The City is divided into eight Council districts, which are used for the election of Councilmembers. The Mayor is elected citywide. The Mayor is the President of the Council and votes as an individual ninth member.

Following is a list of the current Council including their office telephone numbers.

Mayor Jesse Arreguin, (510) 981-7100

District 1 – Councilmember Rashi Kersarwani, (510) 981-7110

District 2 - Councilmember Terry Taplin, (510) 981-7120

District 3 - Councilmember Ben Bartlett, (510) 981-7130

District 4 – Councilmember Igor Tregub, (510) 981-7140

District 5 - Councilmember Sophie Hahn, (510) 981-7150

District 6 - Councilmember Susan Wengraf, (510) 981-7160

District 7 - Councilmember Cecilia Lunaparra, (510) 981-7170

District 8 - Councilmember Mark Humbert, (510) 981-7180

The Councilmembers' Office salaries are annually adjusted by the CPI.

Schedule D-7
 Central Service Cost Allocation Plan
 Allocation of Costs - Mayor and Council

Service Division Categories	Total	Mayor and Council (a)
Salaries and wages	\$ 2,525,394	\$ 2,525,394
Fringe benefits	1,270,812	1,270,812
Professional services	115,986	115,986
Repair and maintenance	240,161	240,161
Communication	5,120	5,120
Building and equipment rentals	3,214	3,214
Dues and subscriptions	7,980	7,980
Printing and binding	388	388
Transportation	6,036	6,036
Materials and supplies	28,701	28,701
Subtotal	4,203,792	4,203,792
Less unallowable costs:		
Costs to be allocated	\$ 4,203,792	\$ 4,203,792

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

NON-DEPARTMENTAL
(All City funds)

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

Other components of the Non-Departmental budget include:

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

Schedule D-8
 Central Service Cost Allocation Plan
 Allocation of Costs - Non-Departmental Miscellaneous Costs

Service Division Categories	Total	Non- Departmental Miscellaneous Costs (a)
Salaries and wages	\$ 198,904	\$ 198,904
Fringe benefits	1,051,050	1,051,050
Professional services	2,146,035	2,146,035
Community agencies	101,600	101,600
Insurance	2,419,012	2,419,012
Dues and subscriptions	79,870	79,870
Printing and binding	233	233
Utilities	83,807	83,807
Interest payment	720,436	720,436
Subtotal	<u>6,800,947</u>	<u>6,800,947</u>
Less : Community agencies	(101,600)	(101,600)
Net expenditures	6,699,347	6,699,347
Costs to be allocated	<u>\$ 6,699,347</u>	<u>\$ 6,699,347</u>

(a) To Schedule E-17

Schedule D-9
 Central Service Cost Allocation Plan
 Allocation of Costs - Use Allowance, Building and Structures

Description	Property Costs (a)	2% Use Allowance (b)
Total acquisition costs of buildings and structures per property table of fiscal year ended June 30, 2024 for General Fixed Assets Accounting Group	\$ 297,636,656	
Less structures purchased with federal funds		
Structures before FY 2010 (c)	22,229,085	
Tom Bates Sports Fields Phase 2A-Measure WW Grant	693,076	
East Touchdown Plaza (I80 Enhancement)	237,992	
San Pablo Park Basketball Courts Renovations	431,841	
East Touchdown Plaza (I80 Enhancement)	92,836	
East Touchdown Plaza (I80 Enhancement)	105,039	
Bike Station 5-rack Rail mounted inverted unit	45,417	
Improvements insulation, Weatherization FY2013	12,875	
East Touchdown Plaza FY2013	50,667	
PRW I80 Enhancement FY2013	78,281	
Willard Park Tennis Court Renovation	18,748	
Virginia Mcgee Totland Play Area Renovation	87,475	
Concrete pads at King and Cragmont Park	13,500	
Virginia Mcgee Totland Play Area Renovation	257,485	
Terrare View Park Phase One Renovation	308,648	
Ohlone Dog Park Renovations	44,650	
Concrete pads at King and Cragmont Park	13,500	
Berkeley Rose Garden Trellise Rehabilitation	45,918	
Repertory Theatre	4,004,507	
Rose Garden Trellis	126,582	
Ohlone Dog Park Renovation	251,931	
James Kenney Upgrades	727,499	
2939 Ellis St So Senior Center	447,555	
1001 University Ave	1,676,372	
1011 University Ave	1,615,170	
Grove Park Tennis & Basketball court	49,671	
Becky Temko Tot Park Renovation	138,795	
Mental Health clinic minor remodel	21,687	

Schedule D9
 Central Service Cost Allocation Plan
 Allocation of Costs - Use Allowance, Building and Structures

<u>Description</u>	<u>Property Costs (a)</u>	<u>2% Use Allowance (b)</u>
James Kenney Seismic Upgrade	172,790	
BAHIA James kenney Extension	14,174	
Becky Temko Tot Park Renovation	36,690	
Strawberry Creek Park Sport Court Renovation	506,311	
Marina South Cove East Parking Lot	30,480	
Menta Health Svcs - 2640 MLKing Renovation	266,767	
Menta Health Svcs - 2640 MLKing Renovation	353,622	
James Kenney Park, Picnic & Playground	508,676	
John Hinkel Park	418,722	
North Berkeley Senior Center Renovation	1,418,308	
Mental Health Svcs - 2640 MLKing Renovation	1,221,402	
Mental Health Svcs - 2640 MLKing Renovation	1,132,899	
Mental Health Svcs - demolition	(190,087)	
Park: James Kenny Park Improvement - FY2021	551,598	
Park - Grove Field and Playground Renova FY24	529,819	
Park - West Side Aquatic Site Modification	100,000	
Costs to be allocated	<u>(40,898,973)</u>	
	<u>\$ 256,737,683</u>	<u>\$ 5,134,753.65</u>

(a) To Schedule E-19

(b) Use rate allowed by OMB Super Circular 2 CFR

(c) Refer to PY IDC report for structures before FY 2010

Schedule D-10
Salary and Wage Schedules
Operating Service Departments

Operating Department / Division	Indirect Salaries and Wages	Direct Salaries and Wages (a)	Total Salaries and Wages
Office of Economic Development (Schedule C-1)			
Administration	\$ 89,314	\$ -	\$ 89,314
Business Services	-	673,817	673,817
Civic Arts	-	315,786	315,786
Subtotal Office of Economic Development	89,314	989,602	1,078,916
Department of Fire and Emergency Services (Schedule C-2)			
Office of Fire Chief	712,354	-	712,354
Administration	1,427,185	-	1,427,185
Fire Operation	-	18,224,537	18,224,537
Fire Prevention	-	2,118,146	2,118,146
Training Emergency Services	-	10,577,506	10,577,506
Subtotal Department of Fire and Emergency Services	2,139,539	30,920,190	33,059,729
Department of Health, Housing, and Community Services (Schedule C-3)			
Office of Health Services Director	4,503,018	-	4,503,018
Aging Services	-	2,426,198	2,426,198
Environmental Health	-	1,007,784	1,007,784
Housing Development	-	1,414,366	1,414,366
Community Services	-	980,586	980,586
Mental Health	-	8,043,676	8,043,676
Public Health	-	4,245,501	4,245,501
Capital Improvement	-	-	-
Subtotal Department of Health, Housing, and Community Services	4,503,018	18,118,111	22,621,129
Berkeley Public Library (Schedule C-4)			
Administration	1,669,395	-	1,669,395
Facilities Maintenance	-	330,884	330,884
Library Info System	-	566,358	566,358
Central Library	-	2,315,919	2,315,919
Branch Library	-	3,345,768	3,345,768
Technical Service	-	598,426	598,426
Subtotal Berkeley Public Library	1,669,395	7,157,354	8,826,749

(a) To Schedule G and Schedule H

Schedule D-10
Salary and Wage Schedules
Operating Service Departments

Operating Department / Division	Indirect Salaries and Wages	Direct Salaries and Wages (a)	Total Salaries and Wages
Parks, Recreation, and Waterfront (Schedule C-5)			
Administration	2,486,671	-	2,486,671
Parks Operations	-	5,179,084	5,179,084
Recreation	-	6,077,988	6,077,988
Waterfront	-	1,791,503	1,791,503
Subtotal Parks, Recreation, and Waterfront	2,486,671	13,048,574	15,535,245
Planning and Development Department (Schedule C-6)			
Office of Planning Director	866,605	-	866,605
Toxics Management	-	707,632	707,632
Land Use	-	3,296,121	3,296,121
Building and Safety	-	4,737,235	4,737,235
Permit Service Center	-	1,046,133	1,046,133
Energy and Sustainable Development	-	937,277	937,277
Subtotal Planning and Development Department	866,605	10,724,399	11,591,004
Police Department (Schedule C-7)			
Office of the Chief of Police	1,270,297	-	1,270,297
Administration	2,052,470	-	2,052,470
Support Service	-	6,432,313	6,432,313
Patrol	-	23,768,793	23,768,793
Police Investigation	-	9,170,535	9,170,535
Police Professional Standards	-	2,025,780	2,025,780
Subtotal Police Department	3,322,767	41,397,421	44,720,188
Public Works Department (Schedule C-8)			
Office of PW Director and Admin	1,794,791	-	1,794,791
Administration	854,813	-	854,813
Transportation	-	3,570,071	3,570,071
General Engineering	-	4,264,956	4,264,956
Facility Maintenance	-	3,253,401	3,253,401
Street & Utilities	-	5,632,077	5,632,077
Zero Waste Management	-	10,953,494	10,953,494
Equipment Maintenance	-	1,768,595	1,768,595
Subtotal Public Works Department	2,649,604	29,442,592	32,092,196
Subtotal	-	466,408	466,408
Polic accountability board (Schedule C-10)	-	466,408	466,408

Schedule D-10
Salary and Wage Schedules
Operating Service Departments

Operating Department / Division	Indirect Salaries and Wages	Direct Salaries and Wages (a)	Total Salaries and Wages
Rent Stabilization Board (Schedule C-9)			
Rent Board	-	3,045,731	3,045,731
Subtotal Rent Stabilization Board	-	3,045,731	3,045,731
City Manager's Office - Operating Units (Schedule D-4)			
Animal Care	-	965,671	965,671
Neighborhood Services	-	936,937	936,937
Subtotal City Manager's Office - Operating Units	-	1,902,609	1,902,609
Finance Department - Operating Units (Schedule D-5)			
Revenue Collection - Licensing	-	153,893	153,893
Subtotal Finance Department - Operating Units	-	153,893	153,893
Total City Plan	17,726,912	157,366,885	175,093,797
For Federal Plan Include:			
Operating Departments:			
City Attorney's Office (Schedule D-1)	-	2,389,421	2,389,421
Mayor and Council (Schedule D-8)	-	2,525,394	2,525,394
Subtotal City Plan and Operating Departments	17,726,912	162,281,700	180,008,612
Service Departments:			
City Auditor's Office (Schedule D-2)	1,748,879	-	1,748,879
City Clerk Department (Schedule D-3)	1,061,266	-	1,061,266
City Manager's Office - Non-Operating Units (Schedule D-4)	3,390,992	-	3,390,992
Finance Department - Non-Operating Units (Schedule D-5)	3,504,337	-	3,504,337
Human Resources Department (Schedule D-6)	1,660,613	-	1,660,613
Subtotal Service Departments	11,366,087	-	11,366,087
Grand Total	\$ 29,092,999	\$ 162,748,108	\$ 191,374,699

(a) To Schedule G and Schedule H

Schedule D-11
Central Service Cost Allocation Plan
Total Expenditures by Departments

Operating Department / Division	Total Expenditure	Adjustments			Adjusted Expenditures
		Government Agencies & Loans	Capital Expenditure	Advertising & Indirect Costs	
Office of Economic Development (Schedule C-1)	\$ 3,402,001	\$ -	\$ -	\$ 8,785	\$ 3,393,216
Department of Fire and Emergency Services (Schedule C-2)	68,731,246	511,674	368,061	12,128	67,839,382
Department of Health, Housing, and Community Services (Schedule C-3)	78,859,840	30,225,669	283,207	108,133	48,242,832
Berkeley Public Library (Schedule C-4)	21,101,906	4,042	331,353	16,148	20,750,363
Parks, Recreation, and Waterfront (Schedule C-5)	48,266,958	271,457	8,611,257	456,507	38,927,738
Planning and Development Department (Schedule C-6)	25,924,899	-	13,371	1,864,095	24,047,432
Police Department (Schedule C-7)	90,716,174	-	573,200	33,364	90,109,611
Public Works Department (Schedule C-8)	149,210,955	194,280	33,911,769	4,125,967	110,978,938
Rent Stabilization Board (Schedule C-9)	6,577,127	-	245,986	36,492	6,294,649
Police Accountability Board (Schedule C-10)	1,210,483	-	-	-	1,210,483
City Manager's Office - Operating Units (Schedule D-4)	5,864,461	1,150	-	-	5,863,311
Finance Department - Operating Units (Schedule D-5)	447,895	-	-	-	447,895
Total City Plan	500,313,945	31,208,272	44,338,204	6,661,619	418,105,851
For Federal Plan Include:					
Operating Departments:					
City Attorney's Office (Schedule D-1)	5,332,589	-	45,900	77	5,286,612
Mayor and Council (Schedule D-8)	4,203,792	-	-	-	4,203,792
Subtotal City Plan and Operating Departments	509,850,325	31,208,272	44,384,104	6,661,696	427,596,254
Service Departments:					
City Auditor's Office (Schedule D-2)	3,078,425	-	-	-	3,078,425
City Clerk Department (Schedule D-3)	2,114,865	-	-	939	2,113,926
City Manager's Office - Non-Operating Units (Schedule D-4)	5,947,234	-	13,472	-	5,933,763
Finance Department - Non-Operating Units (Schedule D-5)	6,971,027	-	-	-	6,971,027
Human Resources Department (Schedule D-6)	3,819,103	-	-	45,367	3,773,736
Subtotal Service Departments	21,930,655	-	13,472	46,306	21,870,877
Grand Total	\$ 531,780,980	\$ 31,208,272	\$ 44,397,575	\$ 6,708,002	\$ 449,467,131

(a) To Exhibit G and Exhibit H

Schedule D-12
 Central Service Cost Allocation Plan
 Allocation for Cost of Equipment

Operating Department / Division	FY 2024	FY 2024		
	Equipment Costs (a)	Equipment Costs	Additions	Deletions
Office of Economic Development	\$ 7,067	\$ 7,067	\$ -	\$ -
Department of Fire and Emergency Services	11,648,566	11,229,592	418,974	-
Department of Health, Housing, and Community Services	2,224,062	2,093,671	283,207	(152,816)
Berkeley Public Library	2,793,884	2,495,468	298,416	-
Parks, Recreation, and Waterfront	2,464,707	2,055,826	408,881	-
Planning and Development Department	393,602	393,602	-	-
Police Department	2,500,524	2,437,907	80,995	(18,378)
Public Works Department	4,676,718	4,758,579	14,016	(95,877)
City Attorney's Office	87,401	41,501	45,900	-
City Auditor's Office	72,733	72,733	-	-
City Manager's Office - Operating Units	321,781	321,781	-	-
City Manager's Office - Non-Operating Units	212,896	199,424	13,472	-
City Clerk Department	68,919	68,919	-	-
Finance Department - Operating Units	8,644	8,644	-	-
Finance Department - Non-Operating Units	79,923	79,923	-	-
Human Resources Department	2,262	2,262	-	-
Information Technology Department	7,013,740	7,013,740	-	-
Mayor and Council	22,816	22,816	-	-
PoliceAccountability Board	13,721	13,721	-	-
Total equipment costs	<u>\$ 34,613,969</u>	<u>\$ 33,317,179</u>	<u>\$ 1,563,861</u>	<u>\$ (267,071)</u>
Amount allowable (OMB Super Circular 200.439, 6 2/3%)		6.67%		
Net equipment allowance to be allocated		\$ 2,308,752		

(a) To Schedule E-20

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EXHIBIT E

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

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Central Service Cost Allocation - Schedule E-1 to E-19

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

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

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

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

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

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

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

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

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 5,332,589	\$ (45,977)	\$ 5,286,612

Part II - Allocation:

<u>Departments</u>	<u>Authorized Employees</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
City Manager - Operating Divisions	19.00	1.28%	\$ 67,669	1.14%	\$ 60,792
Economic Development	8.00	0.54%	28,548	0.48%	25,596
Finance - Operating Division	3.00	0.20%	10,573	0.18%	9,599
Fire	170.70	11.48%	606,903	10.24%	546,057
Health, Housing, and Community Services	238.00	16.01%	846,387	14.27%	760,960
Library	118.60	7.98%	421,872	7.11%	379,147
Parks, Recreation, and Waterfront	113.50	7.63%	403,368	6.81%	363,149
Planning and Development	113.30	7.62%	402,840	6.79%	362,083
Police	302.00	20.31%	1,073,711	18.11%	965,732
Police Accountability Board	5.00	0.34%	17,974	0.30%	15,998
Public Works	344.50	23.18%	1,225,438	20.63%	1,100,113
Rent Board Stabilization	25.00	1.68%	88,815	1.50%	79,989
Subtotal	<u>1,460.60</u>	<u>98.25%</u>	<u>5,194,098</u>	<u>87.56%</u>	<u>4,669,215</u>
For the Federal Plan include:					
City Attorney	17.00	1.14%	60,267	1.02%	54,392
Mayor and Council	9.00	0.61%	32,248	0.56%	29,862
Subtotal	<u>1,486.60</u>	<u>100.00%</u>	<u>\$ 5,286,613</u>	<u>89.14%</u>	<u>4,753,469</u>
For the City Internal Plan include:					
City Auditor	15.00			0.90%	47,993
City Clerk	10.00			0.60%	31,996
City Manager - Non-Operating Divisions	28.00			1.68%	89,587
Finance - Non-Operating Divisions	52.00			3.12%	166,377
Human Resources	25.00			1.50%	79,989
Information Technology	51.00			3.06%	163,177
Police Review Commission	0.00			0.00%	-
Total	<u><u>1,667.60</u></u>			<u><u>100.00%</u></u>	<u><u>\$ 5,332,589</u></u>

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

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

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

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

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

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

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

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 1,150,827	\$ -	\$ 1,150,827

Part II - Allocation:

<u>Departments</u>	<u>Audit Hours (a)</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
City Manager - Operating Divisions	72.16	0.83%	\$ 9,552	0.80%	\$ 9,207
Economic Development	41.63	0.48%	5,524	0.46%	5,294
Finance - Operating Division	5.55	0.06%	690	0.06%	690
Fire	2,294.77	26.27%	302,322	25.48%	293,231
Health, Housing, and Community Services	2,533.65	29.00%	333,740	28.13%	323,728
Library	256.45	2.94%	33,834	2.85%	32,799
Parks, Recreation, and Waterfront	480.71	5.50%	63,296	5.34%	61,455
Police	1,142.97	13.08%	150,528	12.69%	146,040
Planning	296.98	3.40%	39,128	3.30%	37,977
Public Works	1,400.53	16.03%	184,480	15.55%	178,955
Rent Stabilization Board	77.71	0.89%	10,242	0.86%	9,897
Police Accountability board	14.99	0.17%	1,956	0.17%	1,956
Subtotal	<u>8,618.10</u>	<u>98.65%</u>	<u>1,135,292</u>	<u>95.69%</u>	<u>1,101,229</u>
For the Federal Plan include:					
City Attorney	65.50	0.75%	8,631	0.73%	8,401
Mayor and Council	52.18	0.60%	6,905	0.58%	6,675
Subtotal	<u>8,735.78</u>	<u>100.00%</u>	<u>\$ 1,150,828</u>	<u>97.00%</u>	<u>1,116,305</u>
For the City Internal Plan include:					
City Auditor	37.75			0.42%	4,833
City Clerk	26.09			0.29%	3,337
City Manager - Non-Operating Divisions	73.27			0.81%	9,322
Finance - Non-Operating Divisions	86.04			0.96%	11,048
Human Resources	46.63			0.52%	5,984
Information Technology	0.00			0.00%	-
Police Review Commission	0.00			0.00%	-
Total	<u>9,005.56</u>			<u>100.00%</u>	<u>\$ 1,150,829</u>

(a) Reports of actual audit hours submitted by the City Auditor's Office

Justification and Basis for Distributing Payroll Processing Costs to Schedule E-3

Allocation Base: Payroll processing costs are allocated according to the "NUMBER OF AUTHORIZED EMPLOYEES" in each department.

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

Payroll Audit division of the City Auditor's Office has the responsibility for payroll preparation, pension, workers' compensations, garnishments, payroll deductions, PERS, health and dental plans, and the recording of activities on deferred income.

Method of Computation: The total costs of Payroll Audit Division of the City Auditor's Office are a matter of record in the City's Expense Report. The total number of authorized employees for each department is a matter of record in the City's Adopted Budget.

Application: The number of authorized employees for each department is divided by the total number of employees for all departments to obtain a relative percentage for each department. The allocation is made and posted to Schedule E-3.

Schedule E-3
 Central Service Cost Allocation Plan
 City Auditor's Office - Payroll Processing Costs
 Base: Number of Authorized Employees

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

Total Costs	Unallowable Costs	Allowable Costs
\$ 1,927,598	\$ -	\$ 1,927,598

Part II - Allocation:

Departments	Authorized Employees	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	19.00	1.28%	\$ 24,673	1.14%	\$ 21,975
Economic Development	8.00	0.54%	10,409	0.48%	9,252
Finance - Operating Division	3.00	0.20%	3,855	0.18%	3,470
Fire	170.70	11.48%	221,288	10.24%	197,386
Health, Housing, and Community Services	238.00	16.01%	308,608	14.27%	275,068
Library	118.60	7.98%	153,822	7.11%	137,052
Parks, Recreation, and Waterfront	113.50	7.63%	147,076	6.81%	131,269
Planning and Development	113.30	7.62%	146,883	6.79%	130,884
Police	302.00	20.31%	391,495	18.11%	349,088
Police Accountability Board	5.00	0.35%	6,749	0.29%	5,588
Public Works	344.50	23.17%	446,624	20.66%	398,242
Rent Board Stabilization	25.00	1.68%	32,384	1.50%	28,914
Subtotal	<u>1,460.60</u>	<u>98.25%</u>	<u>1,893,866</u>	<u>87.58%</u>	<u>1,688,188</u>
For the Federal Plan include:					
City Attorney	17.00	1.14%	21,975	1.02%	19,661
Mayor and Council	9.00	0.61%	11,758	0.54%	10,409
Subtotal	<u>1,486.60</u>	<u>100.00%</u>	<u>\$ 1,927,599</u>	<u>89.14%</u>	<u>1,718,258</u>
For the City Internal Plan include:					
City Auditor	15.00			0.90%	17,348
City Clerk	10.00			0.60%	11,566
City Manager - Non-Operating Divisions	28.00			1.68%	32,384
Finance - Non-Operating Divisions	52.00			3.12%	60,141
Human Resources	25.00			1.50%	28,914
Information Technology	51.00			3.06%	58,984
Police Accountability Board	0.00			0.00%	-
Total	<u>1,667.60</u>			<u>100.00%</u>	<u>\$ 1,927,596</u>

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

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

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

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

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

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

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

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

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 2,054,386	\$ (939)	\$ 2,053,447

Part II - Allocation:

<u>Departments</u>	<u>Number of Documents Issued (a)</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
City Manager - Operating Divisions	38.40	4.28%	\$ 87,888	3.53%	\$ 72,520
Economic Development	0.00	0.00%	-	0.00%	-
Finance - Operating Division	1.77	0.20%	4,107	0.16%	3,287
Fire	52.00	5.79%	118,895	4.78%	98,200
Health, Housing, and Community Services	316.00	35.18%	722,402	29.02%	596,183
Library	8.00	0.89%	18,276	0.73%	14,997
Parks, Recreation, and Waterfront	111.00	12.36%	253,806	10.19%	209,342
Planning and Development	35.00	3.90%	80,084	3.21%	65,946
Police	46.00	5.12%	105,136	4.22%	86,695
Public Works	170.00	18.92%	388,512	15.61%	320,688
Rent Board Stabilization	15.00	1.67%	34,293	1.38%	28,351
Subtotal	<u>793.17</u>	<u>88.31%</u>	<u>1,813,399</u>	<u>72.83%</u>	<u>1,496,209</u>
For the Federal Plan include:					
City Attorney	32.00	3.56%	73,103	2.94%	60,399
Mayor and Council	<u>73.00</u>	<u>8.13%</u>	<u>166,945</u>	<u>6.70%</u>	<u>137,644</u>
Subtotal	<u>898.17</u>	<u>100.00%</u>	<u>\$ 2,053,447</u>	<u>82.47%</u>	<u>1,694,252</u>
For the City Internal Plan include:					
City Auditor	4.00			0.37%	7,601
City Clerk	17.00			1.56%	32,048
City Manager - Non-Operating Divisions	56.60			5.20%	106,828
Finance - Non-Operating Divisions	31.23			2.87%	58,961
Human Resources	53.00			4.87%	100,049
Information Technology	29.00			2.66%	54,647
Police Accountability Board	<u>0.00</u>			<u>0.00%</u>	<u>-</u>
Total	<u>1,089.00</u>			<u>100.00%</u>	<u>\$ 2,054,386</u>

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

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

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

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

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

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

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

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

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 4,737,102	\$ (13,472)	\$ 4,723,631

Part II - Allocation:

<u>Departments</u>	<u>Authorized Employees</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
City Manager - Operating Divisions	19.00	1.28%	\$ 60,462	1.14%	\$ 54,003
Economic Development	8.00	0.54%	25,508	0.48%	22,738
Finance - Operating Division	3.00	0.20%	9,447	0.18%	8,527
Fire	170.70	11.48%	542,273	10.24%	485,079
Health, Housing, and Community Services	238.00	16.01%	756,253	14.27%	675,984
Library	118.60	7.98%	376,946	7.11%	336,808
Parks, Recreation, and Waterfront	113.50	7.63%	360,413	6.81%	322,597
Planning and Development	113.30	7.62%	359,941	6.79%	321,649
Police	302.00	20.31%	959,369	18.11%	857,889
Police Accountability Board	5.00	0.34%	16,060	0.30%	14,212
Public Works	344.50	23.18%	1,094,939	20.65%	978,211
Rent Board Stabilization	25.00	1.68%	79,357	1.50%	71,057
Subtotal	<u>1,460.60</u>	<u>98.25%</u>	<u>4,640,968</u>	<u>87.58%</u>	<u>4,148,754</u>
For the Federal Plan include:					
City Attorney	17.00	1.14%	53,849	1.02%	48,318
Mayor and Council	9.00	0.61%	28,814	0.54%	25,580
Subtotal	<u>1,486.60</u>	<u>100.00%</u>	<u>\$ 4,723,631</u>	<u>89.14%</u>	<u>4,222,652</u>
For the City Internal Plan include:					
City Auditor	15.00			0.90%	42,634
City Clerk	10.00			0.60%	28,423
City Manager - Non-Operating Divisions	28.00			1.68%	79,583
Finance - Non-Operating Divisions	52.00			3.12%	147,798
Human Resources	25.00			1.50%	71,057
Information Technology	51.00			3.06%	144,955
Total	<u>1,667.60</u>			<u>100.00%</u>	<u>\$ 4,737,102</u>

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

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

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

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

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

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

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

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

Total Costs	Unallowable Costs	Allowable Costs
\$ 1,210,132	\$ -	\$ 1,210,132

Part II - Allocation:

Departments	Authorized Employees	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	19.00	1.28%	\$ 15,490	1.14%	\$ 13,796
Economic Development	8.00	0.54%	6,535	0.48%	5,809
Finance - Operating Division	3.00	0.20%	2,420	0.18%	2,178
Fire	170.70	11.48%	138,923	10.24%	123,918
Health, Housing, and Community Services	238.00	16.01%	193,742	14.27%	172,686
Library	118.60	7.98%	96,569	7.11%	86,040
Parks, Recreation, and Waterfront	113.50	7.63%	92,333	6.81%	82,410
Planning and Development	113.30	7.62%	92,212	6.79%	82,168
Police	302.00	20.31%	245,778	18.11%	219,155
Police Accountability Board	5.00	0.34%	4,114	0.30%	3,630
Public Works	344.50	23.18%	280,509	20.65%	249,892
Rent Board Stabilization	25.00	1.68%	20,330	1.50%	18,152
Subtotal	1,460.60	98.25%	1,188,955	87.58%	1,059,834
For the Federal Plan include:					
City Attorney	17.00	1.14%	13,796	1.02%	12,343
Mayor and Council	9.00	0.61%	7,382	0.54%	6,535
Subtotal	1,486.60	100.00%	\$ 1,210,133	89.14%	1,078,712
For the City Internal Plan include:					
City Auditor	15.00			0.90%	10,891
City Clerk	10.00			0.60%	7,261
City Manager - Non-Operating Divisions	28.00			1.68%	20,330
Finance - Non-Operating Divisions	52.00			3.12%	37,756
Human Resources	25.00			1.50%	18,152
Information Technology	51.00			3.06%	37,030
Total	1,667.60			100.00%	\$ 1,210,132

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

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

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

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

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

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

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

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

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 1,310,576	\$ -	\$ 1,310,576

Part II - Allocation:

<u>Departments</u>	<u>Number of Purchase Orders (a)</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
City Manager - Operating Divisions	99.00	1.11%	\$ 14,547	0.98%	\$ 12,844
Economic Development	243.00	2.73%	35,779	2.42%	31,716
Finance - Operating Division	0.00	0.00%	-	0.00%	-
Fire	600.00	6.75%	88,464	5.97%	78,241
Health, Housing, and Community Services	1,568.00	17.64%	231,186	15.60%	204,450
Library	1,132.00	12.73%	166,836	11.26%	147,571
Parks, Recreation, and Waterfront	1,727.00	19.42%	254,514	17.18%	225,157
Planning and Development	489.00	5.50%	72,082	4.87%	63,825
Police	531.00	5.97%	78,241	5.28%	69,198
Public Works	2,211.00	24.88%	326,071	22.00%	288,327
Rent Board Stabilization	115.00	1.29%	16,906	1.14%	14,941
Subtotal	8,715.00	98.02%	1,284,626	86.70%	1,136,270
For the Federal Plan include:					
City Attorney	118.00	1.33%	17,431	1.17%	15,334
Mayor and Council	58.00	0.65%	8,519	0.58%	7,601
Subtotal	8,891.00	100.00%	\$ 1,310,576	88.45%	1,159,205
For the City Internal Plan include:					
City Auditor	70.00			0.70%	9,174
City Clerk	59.00			0.59%	7,732
City Manager - Non-Operating Divisions	190.00			1.89%	24,770
Finance - Non-Operating Divisions	205.00			2.04%	26,736
Human Resources	314.00			3.12%	40,890
Information Technology	280.00			2.79%	36,565
Police Review Commission	42.00			0.42%	5,504
Total	10,051.00			100.00%	\$ 1,310,576

(a) Data for purchase orders obtained from ERMA

Justification and Basis for Distributing Treasury Service Costs to Schedule E-8

Allocation Base: Treasury costs are allocated to each department according to the NUMBER OF CASH RECEIPT TRANSACTION PROCESSED.

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

Treasury Division of the Finance Department serves as the central cashiering element for the City which involves the receipt of revenue, (including grant funds), the recording of revenue as to funds.

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

Application: With the base thus determined, the percentages are applied and treasury service costs are allocated, and then recorded in Schedule E-8.

Schedule E-8
 Central Service Cost Allocation Plan
 Finance Department - Treasury Service Costs
 Base: Number of Deposits Processed by Treasury

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 1,544,183	\$ -	\$ 1,544,183

Part II - Allocation:

<u>Departments</u>	<u>Number of Deposits Processed</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
City Manager - Operating Divisions	464.00	0.18%	\$ 2,780	0.15%	\$ 2,316
Economic Development	618.00	0.24%	3,706	0.20%	3,088
Finance - Operating Division	0.00	0.00%	-	0.00%	-
Fire	2,685.00	1.04%	16,060	0.87%	13,434
Health, Housing, and Community Services	14,116.00	5.48%	84,621	4.59%	70,878
Library	162.00	0.06%	927	0.05%	772
Parks, Recreation, and Waterfront	80,442.00	31.23%	482,248	26.13%	403,495
Planning and Development	66,196.00	25.70%	396,855	21.51%	332,154
Police	88,757.00	34.45%	531,971	28.83%	445,188
Public Works	3,358.00	1.31%	20,228	1.11%	17,141
Rent Board Stabilization	803.00	0.31%	4,787	0.26%	4,015
Subtotal	<u>257,601.00</u>	<u>100.00%</u>	<u>1,544,183</u>	<u>83.70%</u>	<u>1,292,481</u>
For the Federal Plan include:					
City Attorney	10.00	0.00%	-	0.00%	-
Mayor and Council	0.00	0.00%	-	0.00%	-
Subtotal	<u>257,611.00</u>	<u>100.00%</u>	<u>\$ 1,544,183</u>	<u>83.70%</u>	<u>1,292,481</u>
For the City Internal Plan include:					
City Auditor	1.00			0.00%	-
City Clerk	164.00			0.05%	772
City Manager - Non-Operating Divisions	9.00			0.00%	-
Finance - Non-Operating Divisions	50,013.00			16.25%	250,930
Human Resources	3.00			0.00%	-
Information Technology	12.00			0.00%	-
Police Review Commission	0.00			0.00%	-
Total	<u>307,813.00</u>			<u>100.00%</u>	<u>\$ 1,544,183</u>

(a) Data for deposits processed obtained from FUNDS

Justification and Basis for the Distribution of Accounting Service Costs to Schedule E-9

Allocation Base: Accounting service costs are allocated to each department according to the "NUMBER OF AUTHORIZED EMPLOYEES" of each department.

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

Accounting Division in Finance Department is responsible for the municipal accounting procedures/records in accounts payable, the general ledger and grant program accounting, the encumbrance, expenditure and appropriation accounting, and the general obligation, revenue bond and sales/lease financial records. The division also performs accounting and analysis of a complex nature to assess long-range financial and accounting planning problems and ensures accurate reporting of the City's financial position.

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

Application: With the base thus determined, the percentages are applied, and the allocation is made and recorded on Schedule E-9.

Schedule E-9
 Central Service Cost Allocation Plan
 Finance Department - Accounting Service Costs
 Base: Number of Authorized Employees

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 2,047,235	\$ -	\$ 2,047,235

Part II - Allocation:

<u>Departments</u>	<u>Authorized Employees</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
City Manager - Operating Divisions	19.00	1.28%	\$ 26,205	1.14%	\$ 23,338
Economic Development	8.00	0.54%	11,055	0.48%	9,827
Finance - Operating Division	3.00	0.20%	4,094	0.18%	3,685
Fire	170.70	11.48%	235,023	10.24%	209,637
Health, Housing, and Community Services	238.00	16.01%	327,762	14.27%	292,140
Library	118.60	7.98%	163,369	7.11%	145,558
Parks, Recreation, and Waterfront	113.50	7.63%	156,204	6.81%	139,417
Planning and Development	113.30	7.62%	155,999	6.79%	139,007
Police	302.00	20.31%	415,794	18.11%	370,754
Police Accountability Board	5.00	0.34%	6,961	0.30%	6,142
Public Works	344.50	23.18%	474,551	20.65%	422,754
Rent Board Stabilization	25.00	1.68%	34,394	1.50%	30,709
Subtotal	<u>1,460.60</u>	<u>98.25%</u>	<u>2,011,411</u>	<u>87.58%</u>	<u>1,792,968</u>
For the Federal Plan include:					
City Attorney	17.00	1.14%	23,338	1.02%	20,882
Mayor and Council	9.00	0.61%	12,488	0.54%	11,055
Subtotal	<u>1,486.60</u>	<u>100.00%</u>	<u>\$ 2,047,237</u>	<u>89.14%</u>	<u>1,824,905</u>
For the City Internal Plan include:					
City Auditor	15.00			0.90%	18,425
City Clerk	10.00			0.60%	12,283
City Manager - Non-Operating Divisions	28.00			1.68%	34,394
Finance - Non-Operating Divisions	52.00			3.12%	63,874
Human Resources	25.00			1.50%	30,709
Information Technology	51.00			3.06%	62,645
Police Review Commission	0.00			0.00%	-
Total	<u><u>1,667.60</u></u>			<u><u>100.00%</u></u>	<u><u>\$ 2,047,236</u></u>

Justification and Basis for the Distribution of Accounts Payable Service Costs to Schedule E-10

Allocation Base: Accounts payable service costs are allocated to each department according to the ADJUSTED TOTAL EXPENDITURE PER DEPARTMENT.

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

Administration – Accounts Payable Division in Finance Department is responsible for the process of both the citywide operating and administrative payment.

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

Application: With the base thus determined, the percentages are applied, and the allocation is made and recorded on Schedule E-10.

Schedule E-10
 Central Service Cost Allocation Plan
 Finance Department - Accounts Payable
 Base: Adjusted Expenditures

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

Total Costs	Unallowable Costs	Allowable Costs
\$ 624,443	\$ -	\$ 624,443

Part II - Allocation:

Departments	Adjusted Expenditures (a)	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	\$ 5,863,311	1.37%	\$ 8,555	1.30%	\$ 8,118
Economic Development	3,393,216	0.79%	4,933	0.75%	4,683
Finance - Operating Division	447,895	0.10%	624	0.10%	624
Fire	67,839,382	15.86%	99,037	15.00%	93,666
Health, Housing, and Community Services	48,242,832	11.28%	70,437	10.67%	66,628
Library	20,750,363	4.85%	30,285	4.59%	28,662
Parks, Recreation, and Waterfront	38,927,738	9.10%	56,824	8.61%	53,765
Planning and Development	90,109,611	21.05%	131,445	19.92%	124,389
Police	24,047,432	5.62%	35,094	5.32%	33,220
Public Works	111,044,601	26.01%	162,417	24.55%	153,300
Rent Board Stabilization	6,294,649	1.47%	9,179	1.39%	8,680
Police account board	1,210,483	0.28%	1,748	0.27%	1,686
Subtotal	418,171,513	97.78%	610,578	92.47%	577,421
For the Federal Plan include:					
City Attorney	5,286,612	1.24%	7,743	1.17%	7,306
Mayor and Council	4,203,792	0.98%	6,120	0.93%	5,807
Subtotal	427,661,917	100.00%	\$ 624,441	94.57%	590,534
For the City Internal Plan include:					
City Auditor	3,078,425			0.68%	4,246
City Clerk	2,113,926			0.47%	2,935
City Manager - Non-Operating Divisions	5,933,763			1.31%	8,180
Finance - Non-Operating Divisions	9,699,056			2.14%	13,363
Human Resources	3,773,736			0.83%	5,183
Police Review Commission	-			0.00%	-
Total	\$ 452,260,823			100.00%	\$ 624,441

(a) Data for adjusted expenditures obtained from Schedule D-13

Justification and Basis for the Distribution of Finance - Revenue Collection Cost to Schedule E-11

Allocation Base: Revenue collection costs are allocated to each department on the basis of their relative percentage of the "TOTAL AMOUNT COLLECTED".

Method of Computation: The total costs in the Revenue Collection Division* of Finance Department are a matter of record in the City's Expense Report. And this is only for internal plan.

Application: With the base determined, the percentages are applied, and the allocation made was recorded on Schedule E-11.

* The costs of the Revenue Collection Division and the costs of the other five divisions of the Finance Department, all include a portion of the total administrative costs of the department. The pro-rate share for each division was computed in the text that accompanied Schedule D-5.

Schedule E-11
 Central Service Cost Allocation Plan
 Finance Department - Revenue Collection Costs
 Base: Number of Authorized Employees

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 6,881	\$ -	\$ 6,881

Part II - Allocation:

<u>Departments</u>	<u>Authorized Employees</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
City Manager - Operating Divisions	19.00	1.28%	\$ 88	1.14%	\$ 78
Economic Development	8.00	0.54%	37	0.48%	33
Finance - Operating Division	3.00	0.20%	14	0.18%	12
Fire	170.70	11.48%	790	10.24%	705
Health, Housing, and Community Services	238.00	16.01%	1,102	14.27%	982
Library	118.60	7.98%	549	7.11%	489
Parks, Recreation, and Waterfront	113.50	7.63%	525	6.81%	469
Planning and Development	113.30	7.62%	524	6.79%	467
Police	302.00	20.31%	1,397	18.11%	1,246
Police Accountability Board	5.00	0.34%	23	0.30%	21
Public Works	344.50	23.18%	1,594	20.65%	1,422
Rent Board Stabilization	25.00	1.68%	116	1.50%	103
Subtotal	<u>1,460.60</u>	<u>98.25%</u>	<u>6,759</u>	<u>87.58%</u>	<u>6,027</u>
For the Federal Plan include:					
City Attorney	17.00	1.14%	78	1.02%	70
Mayor and Council	9.00	0.61%	42	0.54%	37
Subtotal	<u>1,486.60</u>	<u>100.00%</u>	<u>\$ 6,879</u>	<u>89.14%</u>	<u>6,134</u>
For the City Internal Plan include:					
City Auditor	15.00			0.90%	62
City Clerk	10.00			0.60%	41
City Manager - Non-Operating Divisions	28.00			1.68%	116
Finance - Non-Operating Divisions	52.00			3.12%	215
Human Resources	25.00			1.50%	103
Information Technology	51.00			3.06%	211
Police Review Commission	0.00			0.00%	-
Total	<u><u>1,667.60</u></u>			<u><u>100.00%</u></u>	<u><u>\$ 6,882</u></u>

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

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

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

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

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

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 1,033,374	\$ -	\$ 1,033,374

Part II - Allocation:

<u>Departments</u>	<u>Authorized Employees</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
City Manager - Operating Divisions	19.00	1.28%	\$ 13,227	1.14%	\$ 11,780
Economic Development	8.00	0.54%	5,580	0.48%	4,960
Finance - Operating Division	3.00	0.20%	2,067	0.18%	1,860
Fire	170.70	11.48%	118,631	10.24%	105,817
Health, Housing, and Community Services	238.00	16.01%	165,443	14.27%	147,462
Library	118.60	7.98%	82,463	7.11%	73,473
Parks, Recreation, and Waterfront	113.50	7.63%	78,846	6.81%	70,373
Planning and Development	113.30	7.62%	78,743	6.79%	70,166
Police	302.00	20.31%	209,878	18.11%	187,144
Police Accountability Board	5.00	0.34%	3,513	0.30%	3,100
Public Works	344.50	23.18%	239,537	20.65%	213,389
Rent Board Stabilization	25.00	1.68%	17,361	1.50%	15,501
Subtotal	<u>1,460.60</u>	<u>98.25%</u>	<u>1,015,289</u>	<u>87.58%</u>	<u>905,025</u>
For the Federal Plan include:					
City Attorney	17.00	1.14%	11,780	1.02%	10,540
Mayor and Council	9.00	0.61%	6,304	0.54%	5,580
Subtotal	<u>1,486.60</u>	<u>100.00%</u>	<u>\$ 1,033,373</u>	<u>89.14%</u>	<u>921,145</u>
For the City Internal Plan include:					
City Auditor	15.00			0.90%	9,300
City Clerk	10.00			0.60%	6,200
City Manager - Non-Operating Divisions	28.00			1.68%	17,361
Finance - Non-Operating Divisions	52.00			3.12%	32,241
Human Resources	25.00			1.50%	15,501
Information Technology	51.00			3.06%	31,621
Police Review Commission	0.00			0.00%	-
Total	<u><u>1,667.60</u></u>			<u><u>100.00%</u></u>	<u><u>\$ 1,033,369</u></u>

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

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

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

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

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

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 404,335	\$ -	\$ 404,335

Part II - Allocation:

<u>Departments</u>	<u>Number of Bills (a)</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
City Manager - Operating Divisions	11,829	19.63%	\$ 79,371	19.63%	\$ 79,371
Economic Development	39	0.06%	243	0.06%	243
Finance - Operating Division	-	0.00%	-	0.00%	-
Fire	12,595	20.90%	84,506	20.90%	84,506
Health, Housing, and Community Services	2,213	3.67%	14,839	3.67%	14,839
Library	-	0.00%	-	0.00%	-
Parks, Recreation, and Waterfront	11,556	19.18%	77,552	19.18%	77,552
Planning and Development	19,416	32.22%	130,277	32.22%	130,277
Police	215	0.36%	1,456	0.36%	1,456
Public Works	2,389	3.98%	16,091	3.97%	16,051
Rent Board Stabilization	-	0.00%	-	0.00%	-
Subtotal	<u>60,252</u>	<u>100.00%</u>	<u>404,335</u>	<u>99.99%</u>	<u>404,295</u>
For the Federal Plan include:					
City Attorney	-	0.00%	-	0.00%	-
Mayor and Council	-	0.00%	-	0.00%	-
Subtotal	<u>60,252</u>	<u>100.00%</u>	<u>\$ 404,335</u>	<u>99.99%</u>	<u>404,295</u>
For the City Internal Plan include:					
Finance - Non-Operating Divisions	6			0.01%	40
Total	<u><u>60,258</u></u>			<u><u>100.00%</u></u>	<u><u>\$ 404,335</u></u>

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

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

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

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

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

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

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

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

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

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

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 3,819,103	\$ (45,367)	\$ 3,773,736

Part II - Allocation:

<u>Departments</u>	<u>Authorized Employees</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
City Manager - Operating Divisions	19.00	1.28%	\$ 48,304	1.14%	\$ 43,538
Economic Development	8.00	0.54%	20,378	0.48%	18,332
Finance - Operating Division	3.00	0.20%	7,547	0.18%	6,874
Fire	170.70	11.48%	433,225	10.24%	391,076
Health, Housing, and Community Services	238.00	16.01%	604,175	14.27%	544,986
Library	118.60	7.98%	301,144	7.11%	271,538
Parks, Recreation, and Waterfront	113.50	7.63%	287,936	6.81%	260,081
Planning and Development	113.30	7.62%	287,559	6.79%	259,317
Police	302.00	20.31%	766,446	18.11%	691,640
Police Accountability Board	5.00	0.34%	12,831	0.30%	11,457
Public Works	344.50	23.18%	874,753	20.65%	788,646
Rent Board Stabilization	25.00	1.68%	63,399	1.50%	57,287
Subtotal	<u>1,460.60</u>	<u>98.25%</u>	<u>3,707,697</u>	<u>87.58%</u>	<u>3,344,772</u>
For the Federal Plan include:					
City Attorney	17.00	1.14%	43,021	1.02%	38,955
Mayor and Council	9.00	0.61%	23,020	0.54%	20,623
Subtotal	<u>1,486.60</u>	<u>100.00%</u>	<u>\$ 3,773,738</u>	<u>89.14%</u>	<u>3,404,350</u>
For the City Internal Plan include:					
City Auditor	15.00			0.90%	34,372
City Clerk	10.00			0.60%	22,915
City Manager - Non-Operating Divisions	28.00			1.68%	64,161
Finance - Non-Operating Divisions	52.00			3.12%	119,156
Human Resources	25.00			1.50%	57,287
Information Technology	51.00			3.06%	116,865
Police Review Commission	0.00			0.00%	-
Total	<u><u>1,667.60</u></u>			<u><u>100.00%</u></u>	<u><u>\$ 3,819,106</u></u>

Justification and Basis for Distribution of Information Technology Service Costs to Schedule E-15

Allocation Base: Information technology service costs are allocated to each department according to their relative percentage of the "TOTAL NUMBER OF AUTHORIZED EMPLOYEES".

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

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

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

Application: With the base thus determined, the percentages are applied and the allocation is made, and then recorded in Schedule E-15.

Schedule E-15
 Central Service Cost Allocation Plan
 Information Technology Department - All Other Divisions
 Base: Number of Authorized Employees

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

Refer to IT Mission Statement for explanation of zero allocation.

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

Part II - Allocation:

Departments	Authorized Employees	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	19.00	2.08%	\$ -	1.73%	\$ -
Economic Development	8.00	0.87%	-	0.73%	-
Finance - Operating Division	3.00	0.33%	-	0.27%	-
Fire	170.70	18.65%	-	15.57%	-
Health, Housing, and Community Services	238.00	26.00%	-	21.71%	-
Library	118.60	12.96%	-	10.82%	-
Parks, Recreation, and Waterfront	0.00	0.00%	-	0.00%	-
Planning and Development	0.00	0.00%	-	0.00%	-
Police	302.00	32.99%	-	27.54%	-
Police Accountability Board	5.00	0.56%	-	0.48%	-
Public Works	0.00	0.00%	-	0.00%	-
Rent Board Stabilization	25.00	2.72%	-	2.28%	-
Subtotal	889.30	97.16%	-	81.13%	-
For the Federal Plan include:					
City Attorney	17.00	1.86%	-	1.55%	-
Mayor and Council	9.00	0.98%	-	0.82%	-
Subtotal	915.30	100.00%	\$ -	83.50%	-
For the City Internal Plan include:					
City Auditor	15.00			1.37%	-
City Clerk	10.00			0.91%	-
City Manager - Non-Operating Divisions	28.00			2.55%	-
Finance - Non-Operating Divisions	52.00			4.74%	-
Human Resources	25.00			2.28%	-
Information Technology	51.00			4.65%	-
Police Review Commission	0.00			0.00%	-
Total	1,096.30			100.00%	\$ -

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

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

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

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

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

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

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

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

Refer to IT Mission Statement for explanation of zero allocation.

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

Part II - Allocation:

Departments	Number of calls forwarded (a)	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	0.00	0.00%	\$ -	0.00%	\$ -
Economic Development	0.00	0.00%	-	0.00%	-
Finance - Operating Division	0.00	0.00%	-	0.00%	-
Fire	0.00	0.00%	-	0.00%	-
Health, Housing, and Community Services	1,515.00	21.32%	-	2.59%	-
Library	0.00	0.00%	-	0.00%	-
Parks, Recreation, and Waterfront	0.00	0.00%	-	0.00%	-
Planning and Development	0.00	0.00%	-	0.00%	-
Police	0.00	0.00%	-	0.00%	-
Public Works	5,590.00	78.68%	-	9.54%	-
Rent Board Stabilization	0.00	0.00%	-	0.00%	-
Subtotal	<u>7,105.00</u>	<u>100.00%</u>	-	12.13%	-
For the Federal Plan include:					
City Attorney	0.00	0.00%	-	0.00%	-
Mayor and Council	0.00	0.00%	-	0.00%	-
Subtotal	<u>7,105.00</u>	<u>100.00%</u>	<u>\$ -</u>	12.13%	-
For the City Internal Plan include:					
City Auditor	0.00			0.00%	-
City Clerk	110.00			0.19%	-
City Manager - Non-Operating Divisions	18,662.00			31.89%	-
Finance - Non-Operating Divisions	32,651.00			55.79%	-
Human Resources	0.00			0.00%	-
Information Technology	0.00			0.00%	-
Police Review Commission	0.00			0.00%	-
Total	<u><u>58,528.00</u></u>			<u><u>100.00%</u></u>	<u><u>\$ -</u></u>

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

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

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

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

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

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

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

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

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

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

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

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

<u>Total Costs</u>	<u>Unallowable Costs</u>	<u>Allowable Costs</u>
\$ 6,699,347	\$ -	\$ 6,699,347

Part II - Allocation:

<u>Departments</u>	<u>Authorized Employees</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>	<u>Percent for Internal Plan</u>	<u>Allocation for Internal Plan</u>
City Manager - Operating Divisions	19.00	1.28%	\$ 85,752	1.14%	\$ 76,373
Economic Development	8.00	0.54%	36,176	0.48%	32,157
Finance - Operating Division	3.00	0.20%	13,399	0.18%	12,059
Fire	170.70	11.48%	769,085	10.24%	686,013
Health, Housing, and Community Services	238.00	16.01%	1,072,565	14.27%	955,997
Library	118.60	7.98%	534,608	7.11%	476,324
Parks, Recreation, and Waterfront	113.50	7.63%	511,160	6.81%	456,226
Planning and Development	113.30	7.62%	510,490	6.79%	454,886
Police	302.00	20.31%	1,360,637	18.11%	1,213,252
Police Accountability Board	5.00	0.34%	22,778	0.30%	20,098
Public Works	344.50	23.18%	1,552,909	20.65%	1,383,415
Rent Board Stabilization	25.00	1.68%	112,549	1.50%	100,490
Subtotal	<u>1,460.60</u>	<u>98.25%</u>	<u>6,582,108</u>	<u>87.58%</u>	<u>5,867,290</u>
For the Federal Plan include:					
City Attorney	17.00	1.14%	76,373	1.02%	68,333
Mayor and Council	9.00	0.61%	40,866	0.54%	36,176
Subtotal	<u>1,486.60</u>	<u>100.00%</u>	<u>\$ 6,699,347</u>	<u>89.14%</u>	<u>5,971,799</u>
For the City Internal Plan include:					
City Auditor	15.00			0.90%	60,294
City Clerk	10.00			0.60%	40,196
City Manager - Non-Operating Divisions	28.00			1.68%	112,549
Finance - Non-Operating Divisions	52.00			3.12%	209,020
Human Resources	25.00			1.50%	100,490
Information Technology	51.00			3.06%	205,000
Police Review Commission	0.00			0.00%	-
Total	<u><u>1,667.60</u></u>			<u><u>100.00%</u></u>	<u><u>\$ 6,699,348</u></u>

Justification and Basis for the Distribution of Building Use Costs to Schedule E-18

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

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

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

Method of Computation: The total building costs are summarized in the 2024 ACFR.

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

Schedule E-18
 Central Service Cost Allocation Plan
 Building Use Allowance
 Base: Building Costs

Part I - Costs to be allocated from Schedule D-11	<u>Total Costs (a)</u>	<u>Allowable rate</u>	<u>Use allowance</u>
	\$ 256,737,683	2%	\$ 5,134,754

Part II - Allocation:

<u>Departments</u>	<u>Building Costs</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>
City Manager - Operating Divisions	\$ 570,093	0.22%	\$ 11,296
Economic Development	1,036,290	0.40%	20,539
Finance - Operating Division	13,685	0.01%	513
Fire	17,423,803	6.74%	346,082
Health, Housing, and Community Services	25,340,842	9.80%	503,206
Library	62,037,147	23.99%	1,231,827
Parks, Recreation, and Waterfront	96,668,276	37.39%	1,919,886
Planning and Development	7,715,209	2.98%	153,016
Police	21,942,552	8.49%	435,941
Public Works	22,954,428	8.88%	455,966
Rent Board Stabilization	<u>277,103</u>	<u>0.11%</u>	<u>5,648</u>
Subtotal	255,979,428	99.01%	5,083,920
For the Federal Plan include:			
City Attorney	1,297,728	0.50%	25,674
Mayor and Council	<u>1,271,764</u>	<u>0.49%</u>	<u>25,160</u>
Total	<u>\$ 258,548,920</u>	<u>100.00%</u>	<u>\$ 5,134,754</u>

(a) Data for building costs obtained from Schedule D-11

Justification and Basis for the Distribution of Equipment Use Costs Reference to Schedule E-19

Allocation Base: Equipment use costs are allocated to each department on a "PERCENTAGE OF TOTAL ACQUISITION COST" basis.

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

Federal Management Circular A-87, Attachment B, Section 15(d), states, in part that "The use allowance for equipment will be computed at an annual rate not exceeding six and two-thirds percent (6 2/3%) of acquisition cost."

Method of Computation: The Finance Department maintains an annual inventory of all usable equipment. The inventory lists the equipment by department and values them at acquisition costs. The equipment costs of the city are allocated to each department according to its relative percentage of total equipment costs of all departments.

Application: The six and two-thirds percent (6 2/3%) allowance rate is applied to the total equipment costs for the city. This total is allocated in the manner described above. The use allowance costs are then recorded on Schedule E-20.

Schedule E-19
 Central Service Cost Allocation Plan
 Equipment Use Allowance
 Base: Total Acquisition Cost

Part I - Costs to be allocated from Schedule D-14

<u>Total Costs</u>	<u>Allowable rate</u>	<u>Use allowance</u>
\$ 34,613,969	6.67%	\$ 2,308,752

Part II - Allocation:

<u>Departments</u>	<u>Equipment Costs (a)</u>	<u>Percent for Federal Plan</u>	<u>Allocation for Federal Plan</u>
City Manager - Operating Divisions	\$ 321,781	1.19%	\$ 27,474
Economic Development	7,067	0.03%	693
Finance - Operating Division	8,644	0.03%	693
Fire	11,648,566	42.90%	990,453
Health, Housing, and Community Services	2,224,062	8.19%	189,087
Library	2,793,884	10.29%	237,571
Parks, Recreation, and Waterfront	2,464,707	9.08%	209,635
Planning and Development	393,602	1.45%	33,477
Police	2,500,524	9.21%	212,636
Public Works	<u>4,676,718</u>	<u>17.23%</u>	<u>397,798</u>
Subtotal	27,039,555	99.60%	2,299,517
For the Federal Plan include:			
City Attorney	87,401	0.32%	7,388
Mayor and Council	<u>22,816</u>	<u>0.08%</u>	<u>1,847</u>
Total	<u><u>\$ 27,149,772</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 2,308,752</u></u>

(a) Data for equipment costs obtained from Schedule D-14

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EXHIBIT F

Total Operating Costs by Department

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Schedule F-1
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
Economic Development (Schedule C-1)						
Salaries and wages	\$ 1,078,916	\$ (89,314)	\$ -	\$ -	\$ -	\$ 989,602
Fringe benefits	607,300	(38,266)	-	-	-	569,033
Professional services	1,406,575	(1,551)	-	-	-	1,405,024
Repair and maintenance	68,553	-	-	-	-	68,553
Communication	5,055	-	-	-	-	5,055
Building and equipment rentals	1,249	-	-	-	-	1,249
Advertising	7,000	-	(7,000)	-	-	-
Dues and subscriptions	200,181	-	-	-	-	200,181
Printing and binding	678	-	-	-	-	678
Transportation	8,344	(1,325)	-	-	-	7,019
Materials and supplies	16,365	-	-	-	-	16,365
Indirect costs	1,785	-	-	(1,785)	-	-
Economic Development Total	\$ 3,402,001	\$ (130,456)	\$ (7,000)	\$ (1,785)	\$ -	\$ 3,262,761
Fire (Schedule C-2)						
Salaries and wages	\$ 33,059,729	\$ (1,427,185)	\$ -	\$ -	\$ -	\$ 31,632,544
Fringe benefits	20,132,309	(959,313)	-	-	-	19,172,996
Professional services	5,900,993	(488,280)	-	-	-	5,412,713
Government agencies	511,674	-	(511,674)	-	-	-
Repair and maintenance	2,599,323	-	-	-	-	2,599,323
Communication	270,473	-	-	-	-	270,473
Building and equipment rentals	492,742	(186,488)	-	-	-	306,254
Dues and subscriptions	13,170	-	-	-	-	13,170
Printing and binding	31,309	-	-	-	-	31,309
Transportation	2,426,456	(373,041)	-	-	-	2,053,415
Materials and supplies	2,621,024	(23,157)	-	-	-	2,597,867
Utilities	281,142	-	-	-	-	281,142
Indirect costs	11,891	-	-	(11,891)	-	-
Machinery and equipment	368,061	(154,900)	(213,161)	-	-	-
Transfers out	10,712	-	-	-	-	10,712
Fire Total	\$ 68,731,009	\$ (3,612,364)	\$ (724,835)	\$ (11,891)	\$ -	\$ 64,381,919

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

Schedule F-2
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
Health, Housing, and Community Services (Schedule C-3)						
Salaries and wages	\$ 22,621,129	\$ -	\$ -	\$ -	\$ -	\$ 22,621,129
Fringe benefits	13,345,627	-	-	-	-	13,345,627
Professional services	7,093,069	-	-	-	-	7,093,069
Government agencies	209,372	-	(209,372)	-	-	-
Repair and maintenance	2,808,125	-	-	-	-	2,808,125
Communication	224,136	-	-	-	-	224,136
Building and equipment rentals	298,833	-	-	-	-	298,833
Advertising	15,081	-	(15,081)	-	-	-
Insurance	41,441	-	-	-	-	41,441
Dues and subscriptions	108,972	-	-	-	-	108,972
Printing and binding	116,822	-	-	-	-	116,822
Transportation	492,837	-	-	-	-	492,837
Materials and supplies	864,086	-	-	-	-	864,086
Utilities	227,754	-	-	-	-	227,754
Indirect costs	93,051	-	-	(93,051)	-	-
Machinery and equipment	283,207	-	(283,207)	-	-	-
Loans	30,016,297	-	(30,016,297)	-	-	-
Health, Housing, and Community Services Total	\$ 78,859,840	\$ -	\$ (30,523,957)	\$ (93,051)	\$ -	\$ 48,242,832
Library (Schedule C-4)						
Salaries and wages	\$ 8,842,806	\$ (1,669,395)	\$ -	\$ -	\$ -	\$ 7,173,411
Fringe benefits	5,536,948	(948,089)	-	-	-	4,588,859
Professional services	1,652,918	(333,182)	-	-	-	1,319,736
Government agencies	4,042	-	(4,042)	-	-	-
Repair and maintenance	689,377	-	-	-	-	689,377
Communication	78,713	(12,300)	-	-	-	66,414
Building and equipment rentals	13,727	(2,389)	-	-	-	11,337
Advertising	16,548	(16,148)	(400)	-	-	-
Rentals and leases	14,417	(14,417)	-	-	-	-
Dues and subscriptions	2,748,629	(46,798)	-	-	-	2,701,831
Printing and binding	5,807	(3,687)	-	-	-	2,120
Transportation	61,913	(44,809)	-	-	-	17,104
Materials and supplies	524,265	(35,633)	-	-	-	488,632
Utilities	580,443	(600)	-	-	-	579,843
Machinery and equipment	298,416	-	(298,416)	-	-	-
Property acquisition and improvements	32,937	-	(32,937)	-	-	-
Library Total	\$ 21,101,906	\$ (3,127,448)	\$ (335,795)	\$ -	\$ -	\$ 17,638,663

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

Schedule F-3
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
Parks, Recreation, and Waterfront (Schedule C-5)						
Salaries and wages	\$ 15,535,245	\$ (2,486,671)	\$ -	\$ -	\$ -	\$ 13,048,574
Fringe benefits	6,820,837	(1,427,189)	-	-	-	5,393,649
Professional services	7,189,260	(4,407,749)	-	-	-	2,781,511
Government agencies	271,457	(201,272)	(70,185)	-	-	-
Repair and maintenance	1,834,706	(1,416,526)	-	-	-	418,180
Communication	160,350	(7,827)	-	-	-	152,524
Building and equipment rentals	335,812	(35,347)	-	-	-	300,465
Advertising	89,839	(25,883)	(63,956)	-	-	-
Facility maintenance	20,047	(20,047)	-	-	-	-
Insurance	11,608	-	-	-	-	11,608
Dues and subscriptions	79,979	(1,799)	-	-	-	78,180
Printing and binding	28,659	(6,260)	-	-	-	22,399
Transportation	1,369,405	(42,301)	-	-	-	1,327,104
Materials and supplies	2,364,968	(253,517)	-	-	-	2,111,451
Utilities	2,586,989	(38,995)	-	-	-	2,547,994
Indirect costs	366,668	(60,659)	-	(306,009)	-	-
Interest payment	269,569	-	-	-	-	269,569
Machinery and equipment	444,638	(347,924)	(96,714)	-	-	-
Property acquisition and improvements	8,166,619	(8,069,827)	(96,792)	-	-	-
Principal payment	216,150	-	-	-	-	216,150
Other costs	23,551	-	-	-	-	23,551
Transfers out	80,603	(22,712)	-	-	-	57,891
Parks, Recreation, and Waterfront Total	\$ 48,266,958	\$ (18,872,503)	\$ (327,647)	\$ (306,009)	\$ -	\$ 28,760,800
Planning and Development (Schedule C-6)						
Salaries and wages	\$ 11,591,004	\$ -	\$ -	\$ -	\$ -	\$ 11,591,004
Fringe benefits	7,053,632	-	-	-	-	7,053,632
Professional services	3,061,103	-	-	-	-	3,061,103
Repair and maintenance	1,690,703	-	-	-	-	1,690,703
Communication	49,118	-	-	-	-	49,118
Building and equipment rentals	38,107	-	-	-	-	38,107
Advertising	4,491	-	(4,491)	-	-	-
Dues and subscriptions	41,940	-	-	-	-	41,940
Printing and binding	20,808	-	-	-	-	20,808
Transportation	249,243	-	-	-	-	249,243
Materials and supplies	250,986	-	-	-	-	250,986
Indirect costs	1,859,605	-	-	(1,859,605)	-	-
Machinery and equipment	13,371	-	(13,371)	-	-	-
Other costs	150	-	-	-	-	150
Transfers out	\$ 640	-	-	-	-	640
Planning and Development Total	\$ 25,924,899	\$ -	\$ (17,862)	\$ (1,859,605)	\$ -	\$ 24,047,432

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

Schedule F-4
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
Police (Schedule C-7)						
Salaries and wages	\$ 44,720,188	\$ (2,052,470)	\$ -	\$ -	\$ -	\$ 42,667,719
Fringe benefits	35,059,455	(1,567,672)	-	-	-	33,491,782
Professional services	2,208,588	(152,529)	-	-	-	2,056,059
Repair and maintenance	3,443,860	(702,543)	-	-	-	2,741,317
Communication	330,298	(104,502)	-	-	-	225,796
Building and equipment rentals	798,049	(526,414)	-	-	-	271,635
Advertising	33,364	-	(33,364)	-	-	-
Dues and subscriptions	60,663	(491)	-	-	-	60,172
Printing and binding	27,569	(25,032)	-	-	-	2,537
Transportation	2,678,088	(1,868,958)	-	-	-	809,130
Materials and supplies	772,965	(253,781)	-	-	-	519,185
Utilities	1,237	(403)	-	-	-	834
Machinery and equipment	573,200	(463,203)	(109,997)	-	-	-
Transfers out	8,650	-	-	-	-	8,650
Police Total	\$ 90,716,174	\$ (7,717,997)	\$ (143,361)	\$ -	\$ -	\$ 82,854,816
Public Works (Schedule C-8)						
Salaries and wages	\$ 32,092,196	\$ (854,813)	\$ -	\$ -	\$ -	\$ 31,237,383
Fringe benefits	19,434,910	(525,479)	-	-	-	18,909,431
Professional services	28,716,699	(274,399)	-	-	-	28,442,301
Government agencies	194,280	-	(194,280)	-	-	-
Repair and maintenance	5,379,868	(151,334)	-	-	-	5,228,535
Communication	564,426	(3,327)	-	-	-	561,098
Building and equipment rentals	74,829	(6,084)	-	-	-	68,745
Advertising	15,173	-	(15,173)	-	-	-
Rentals and leases	10,505	(6,960)	-	-	-	3,545
Insurance	10,165	-	-	-	-	10,165
Dues and subscriptions	36,415	-	-	-	-	36,415
Printing and binding	46,715	(540)	-	-	-	46,175
Transportation	12,492,378	(32,335)	-	-	-	12,460,043
Materials and supplies	7,720,466	(48,821)	-	-	-	7,671,645
Utilities	2,979,062	(95,038)	-	-	-	2,884,024
Indirect costs	4,110,795	(59,099)	-	(4,051,696)	-	-
Interest payment	41,474	-	-	-	-	41,474
Machinery and equipment	4,933,770	-	(4,933,770)	-	-	-
Property acquisition and improvements	28,977,999	-	(28,977,999)	-	-	-
Principal payment	744,765	-	-	-	-	744,765
Other costs	367,758	-	-	-	-	367,758
Transfers out	331,970	(5,544)	-	-	-	326,426
Public Works Total	\$ 149,276,617	\$ (2,063,771)	\$ (34,121,222)	\$ (4,051,696)	\$ -	\$ 109,039,928

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

Schedule F-5
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
Rent Stabilization Board (Schedule C-9)						
Salaries and wages	\$ 3,045,731	\$ -	\$ -	\$ -	\$ -	\$ 3,045,731
Fringe benefits	1,804,953	-	-	-	-	1,804,953
Professional services	767,282	-	-	-	-	767,282
Repair and maintenance	74,305	-	-	-	-	74,305
Communication	8,088	-	-	-	-	8,088
Building and equipment rentals	334,599	-	-	-	-	334,599
Advertising	36,492	-	(36,492)	-	-	-
Dues and subscriptions	21,180	-	-	-	-	21,180
Printing and binding	87,720	-	-	-	-	87,720
Transportation	10,273	-	-	-	-	10,273
Materials and supplies	140,517	-	-	-	-	140,517
Machinery and equipment	245,986	-	(245,986)	-	-	-
Rent Stabilization Board Total	\$ 6,577,127	\$ -	\$ (282,478)	\$ -	\$ -	\$ 6,294,649
City Attorney's Office (Schedule D-1)						
Salaries and wages	\$ 2,389,421	\$ -	\$ -	\$ -	\$ -	\$ 2,389,421
Fringe benefits	1,124,573	-	-	-	-	1,124,573
Professional services	1,420,016	-	-	-	-	1,420,016
Repair and maintenance	228,567	-	-	-	-	228,567
Communication	9,745	-	-	-	-	9,745
Building and equipment rentals	5,313	-	-	-	-	5,313
Advertising	77	-	(77)	-	-	-
Dues and subscriptions	52,862	-	-	-	-	52,862
Printing and binding	3,974	-	-	-	-	3,974
Transportation	22,556	-	-	-	-	22,556
Materials and supplies	29,584	-	-	-	-	29,584
Machinery and equipment	45,900	-	(45,900)	-	-	-
City Attorney's Office Total	\$ 5,332,589	\$ -	\$ (45,977)	\$ -	\$ -	\$ 5,286,612

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

Schedule F-6
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
City Auditor's Office (Schedule D-2)						
Salaries and wages	\$ 1,748,879	\$ 289,662	\$ -	\$ -	\$ -	\$ 2,038,541
Fringe benefits	975,551	169,118	-	-	-	1,144,669
Professional services	73,819	-	-	-	-	73,819
Repair and maintenance	217,423	217,423	-	-	-	434,846
Communication	2,529	-	-	-	-	2,529
Dues and subscriptions	1,462	-	-	-	-	1,462
Transportation	21,863	500	-	-	-	22,363
Materials and supplies	36,898	-	-	-	-	36,898
City Auditor's Office Total	\$ 3,078,425	\$ 676,702	\$ -	\$ -	\$ -	\$ 3,755,128
City Clerk's Office (Schedule D-3)						
Salaries and wages	\$ 1,061,266	\$ -	\$ -	\$ -	\$ -	\$ 1,061,266
Fringe benefits	638,093	-	-	-	-	638,093
Professional services	128,524	-	-	-	-	128,524
Repair and maintenance	173,426	-	-	-	-	173,426
Communication	3,316	-	-	-	-	3,316
Building and equipment rentals	61,377	-	-	-	-	61,377
Advertising	939	-	(939)	-	-	-
Dues and subscriptions	4,269	-	-	-	-	4,269
Printing and binding	4,291	-	-	-	-	4,291
Transportation	10,449	-	-	-	-	10,449
Materials and supplies	28,915	-	-	-	-	28,915
City Clerk Department Total	\$ 2,114,865	\$ -	\$ (939)	\$ -	\$ -	\$ 2,113,926

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

Schedule F-7
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
City Manager's Office (Schedule D-4)						
Salaries and wages	\$ 5,293,600	\$ (2,664,929)	\$ -	\$ -	\$ -	\$ 2,628,672
Fringe benefits	2,834,373	(1,272,610)	-	-	-	1,561,763
Professional services	2,487,390	(132,942)	-	-	-	2,354,448
Government agencies	1,150	-	(1,150)	-	-	-
Repair and maintenance	560,304	(406,169)	-	-	-	154,136
Communication	27,696	(9,764)	-	-	-	17,932
Building and equipment rentals	7,090	-	-	-	-	7,090
Rentals and leases	7,305	(3,747)	-	-	-	3,558
Dues and subscriptions	12,463	(10,818)	-	-	-	1,645
Printing and binding	19,770	(18,396)	-	-	-	1,373
Transportation	135,884	(45,090)	-	-	-	90,795
Materials and supplies	277,042	(118,606)	-	-	-	158,436
Utilities	134,155	(40,560)	-	-	-	93,595
Machinery and equipment	13,472	(13,472)	(13,472)	-	-	(13,472)
City Manager's Office Total	\$ 11,811,695	\$ (4,737,102)	\$ (14,621)	\$ -	\$ -	\$ 7,059,972
Finance Department (Schedule D-5)						
Salaries and wages	\$ 3,658,230	\$ (698,708)	\$ -	\$ -	\$ -	\$ 2,959,522
Fringe benefits	2,297,259	(400,183)	-	-	-	1,897,076
Professional services	474,800	(262,451)	-	-	-	212,349
Repair and maintenance	767,187	(548,271)	-	-	-	218,916
Communication	13,887	(13,418)	-	-	-	470
Rentals and leases	12,597	(2,433)	-	-	-	10,164
Dues and subscriptions	5,425	(1,715)	-	-	-	3,710
Printing and binding	41,463	-	-	-	-	41,463
Transportation	72,489	(34,687)	-	-	-	37,802
Materials and supplies	75,584	(32,725)	-	-	-	42,858
Finance Department Total	\$ 7,418,922	\$ (1,994,593)	\$ -	\$ -	\$ -	\$ 5,424,330

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

Schedule F-8
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
Human Resources Department (Schedule D-6)						
Salaries and wages	\$ 1,660,613	\$ -	\$ -	\$ -	\$ -	\$ 1,660,613
Fringe benefits	937,674	-	-	-	-	937,674
Professional services	825,736	-	-	-	-	825,736
Repair and maintenance	268,910	-	-	-	-	268,910
Communication	7,643	-	-	-	-	7,643
Advertising	45,367	-	(45,367)	-	-	-
Rentals and leases	9,032	-	-	-	-	9,032
Dues and subscriptions	9,004	-	-	-	-	9,004
Printing and binding	59	-	-	-	-	59
Transportation	5,813	-	-	-	-	5,813
Materials and supplies	49,252	-	-	-	-	49,252
Human Resources Department Total	\$ 3,819,103	\$ -	\$ (45,367)	\$ -	\$ -	\$ 3,773,736

Schedule F-9
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
Mayor and Council (Schedule D-8)						
Salaries and wages	\$ 2,525,394	\$ -	\$ -	\$ -	\$ -	\$ 2,525,394
Fringe benefits	1,270,812	-	-	-	-	1,270,812
Professional services	115,986	-	-	-	-	115,986
Repair and maintenance	240,161	-	-	-	-	240,161
Communication	5,120	-	-	-	-	5,120
Building and equipment rentals	3,214	-	-	-	-	3,214
Dues and subscriptions	7,980	-	-	-	-	7,980
Printing and binding	388	-	-	-	-	388
Transportation	6,036	-	-	-	-	6,036
Materials and supplies	28,701	-	-	-	-	28,701
Mayor and Council Total	\$ 4,203,792	\$ -	\$ -	\$ -	\$ -	\$ 4,203,792
Non-Departmental Miscellaneous Costs (Schedule D-9)						
Salaries and wages	\$ 198,904	\$ -	\$ -	\$ -	\$ -	\$ 198,904
Fringe benefits	1,051,050	-	-	-	-	1,051,050
Professional services	2,146,035	-	-	-	-	2,146,035
Community agencies	101,600	-	(101,600)	-	-	-
Insurance	2,419,012	-	-	-	-	2,419,012
Dues and subscriptions	79,870	-	-	-	-	79,870
Printing and binding	233	-	-	-	-	233
Utilities	83,807	-	-	-	-	83,807
Interest payment	720,436	-	-	-	-	720,436
Non-Departmental Miscellaneous Costs Total	\$ 6,800,947	\$ -	\$ (101,600)	\$ -	\$ -	\$ 6,699,347

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

Schedule F-10
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Indirect Unallowable	Modified Total Direct Costs A+B+C+D
Police Accountability Board (Schedule C-10)						
Salaries and wages	\$ 466,408	\$ -	\$ -	\$ -	\$ -	\$ 466,408
Fringe benefits	223,713	-	-	-	-	223,713
Professional services	351,567	-	-	-	-	351,567
Government agencies	-	-	-	-	-	-
Community agencies	-	-	-	-	-	-
Repair and maintenance	83,487	-	-	-	-	83,487
Communication	2,235	-	-	-	-	2,235
Building and equipment rentals	4,918	-	-	-	-	4,918
Advertising	-	-	-	-	-	-
Rentals and leases	1,088	-	-	-	-	1,088
Housing assistance payments	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Dues and subscriptions	2,065	-	-	-	-	2,065
Printing and binding	2,909	-	-	-	-	2,909
Transportation	40,045	-	-	-	-	40,045
Materials and supplies	30,381	-	-	-	-	30,381
Utilities	1,666	-	-	-	-	1,666
Police Accountability Board Total	\$ 1,210,483	\$ -	\$ -	\$ -	\$ -	\$ 1,210,483

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

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EXHIBIT G

Indirect Cost Rate Proposal

Simple Method

Federal Plan for Operating Departments

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EXHIBIT G

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

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

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

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

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

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

Schedule G
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	G-1	G-2	G-3	G-4
	City Manager Operating	Economic Development	Finance Operating	Fire
General Audit (Schedule E-2)	\$ 9,552	\$ 5,524	\$ 690	\$ 302,322
Payroll Audit (Schedule E-3)	24,673	10,409	3,855	221,288
City Clerk's Service Costs (Schedule E-4)	87,888	-	4,107	118,895
Management Service Costs (Schedule E-5)	60,462	25,508	9,447	542,273
Budget and Fiscal Management (Schedule E-6)	15,490	6,535	2,420	138,923
Purchasing (Schedule E-7)	14,547	35,779	-	88,464
Treasury Service Costs (Schedule E-8)	2,780	3,706	-	16,060
Accounting (Schedule E-9)	26,205	11,055	4,094	235,023
Accounts Payable (Schedule E-10)	8,555	4,933	624	99,099
Counter Service Costs (Schedule E-12)	13,227	5,580	2,067	118,631
Billing Service Costs (Schedule E-13)	79,371	243	-	84,506
Human Resources Costs (Schedule E-14)	48,304	20,378	7,547	433,225
Miscellaneous Costs (Schedule E-17)	85,752	36,176	13,399	769,085
Building Use Allowance (Schedule E-19)	11,296	20,539	513	346,082
Equipment Use Allowance (Schedule E-20)	27,474	693	693	990,453
Total indirect costs	\$ 515,576	\$ 187,058	\$ 49,456	\$ 4,504,329
Direct salaries and wages (Schedule D-12)	\$ 1,902,609	\$ 989,602	\$ 153,893	\$ 30,920,190
Indirect cost rate, FY 2024	27%	19%	32%	15%

Schedule G
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	G-5	G-6	G-7	G-8
	Health, Housing and Community Services	Library	Parks, Recreation and Waterfront	Planning and Development
General Audit (Schedule E-2)	\$ 333,740	\$ 33,834	\$ 63,296	\$ 39,128
Payroll Audit (Schedule E-3)	308,608	153,822	147,076	146,883
City Clerk's Service Costs (Schedule E-4)	722,402	18,276	253,806	80,084
Management Service Costs (Schedule E-5)	756,253	376,946	360,413	359,941
Budget and Fiscal Management (Schedule E-6)	193,742	96,569	92,333	92,212
Purchasing (Schedule E-7)	231,186	166,836	254,514	72,082
Treasury Service Costs (Schedule E-8)	84,621	927	482,248	396,855
Accounting (Schedule E-9)	327,762	163,369	156,204	155,999
Accounts Payable (Schedule E-10)	70,437	30,285	56,824	131,445
Counter Service Costs (Schedule E-12)	165,443	82,463	78,846	78,743
Billing Service Costs (Schedule E-13)	14,839	-	77,552	130,277
Human Resources Costs (Schedule E-14)	604,175	301,144	287,936	287,559
Miscellaneous Costs (Schedule E-17)	1,072,565	534,608	511,160	510,490
Building Use Allowance (Schedule E-19)	503,206	1,231,827	1,919,886	153,016
Equipment Use Allowance (Schedule E-20)	189,087	237,571	209,635	33,477
Total indirect costs	\$ 5,578,066	\$ 3,428,477	\$ 4,951,729	\$ 2,668,191
Direct salaries and wages (Schedule D-12)	\$ 18,118,111	\$ 7,157,354	\$ 13,048,574	\$ 10,724,399
Indirect cost rate, FY 2024	31%	48%	38%	25%

Schedule G
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	G-9	G-10	G-11	
	Police	Public Works	Police Accountability Board	Rent Board Stablization
General Audit (Schedule E-2)	\$ 150,528	\$ 184,480	\$ 1,956	\$ 10,242
Payroll Audit (Schedule E-3)	391,495	446,624	6,749	32,384
City Clerk's Service Costs (Schedule E-4)	105,136	388,512	-	34,293
Management Service Costs (Schedule E-5)	959,369	1,094,939	16,060	79,357
Budget and Fiscal Management (Schedule E-6)	245,778	280,509	4,114	20,330
Purchasing (Schedule E-7)	78,241	326,071	-	16,906
Treasury Service Costs (Schedule E-8)	531,971	20,228	-	4,787
Accounting (Schedule E-9)	415,794	474,551	6,961	34,394
Accounts Payable (Schedule E-10)	35,094	162,292	1,748	9,179
Counter Service Costs (Schedule E-12)	209,878	239,537	3,513	17,361
Billing Service Costs (Schedule E-13)	1,456	16,091	-	-
Human Resources Costs (Schedule E-14)	766,446	874,753	12,831	63,399
Miscellaneous Costs (Schedule E-17)	1,360,637	1,552,909	22,778	112,549
Building Use Allowance (Schedule E-19)	435,941	455,966	-	5,648
Equipment Use Allowance (Schedule E-20)	212,636	397,798	-	-
Total indirect costs	\$ 5,900,400	\$ 6,915,260	\$ 76,710	\$ 440,829
Direct salaries and wages (Schedule D-12)	\$ 41,397,421	\$ 29,442,592	\$ 466,408	\$ 3,045,731
Indirect cost rate, FY 2024	14%	23%	16%	14%

Schedule G
 Indirect Cost Rate Proposal
 Federal Plan

Indirect Costs Categories	City Attorney	Mayor and Council	Total
General Audit (Schedule E-2)	\$ 8,631	\$ 6,905	\$ 1,150,828
Payroll Audit (Schedule E-3)	21,975	11,758	1,927,599
City Clerk's Service Costs (Schedule E-4)	73,103	166,945	2,053,447
Management Service Costs (Schedule E-5)	53,849	28,814	4,723,631
Budget and Fiscal Management (Schedule E-6)	13,796	7,382	1,210,133
Purchasing (Schedule E-7)	17,431	8,519	1,310,576
Treasury Service Costs (Schedule E-8)	-	-	1,544,183
Accounting (Schedule E-9)	23,338	12,488	2,047,237
Accounts Payable (Schedule E-10)	7,743	6,120	624,378
Counter Service Costs (Schedule E-12)	11,780	6,304	1,033,373
Billing Service Costs (Schedule E-13)	-	-	404,335
Human Resources Costs (Schedule E-14)	43,021	23,020	3,773,738
Miscellaneous Costs (Schedule E-17)	76,373	40,866	6,699,347
Building Use Allowance (Schedule E-19)	25,674	25,160	5,134,754
Equipment Use Allowance (Schedule E-20)	7,388	1,847	2,308,752
Total indirect costs	\$ 384,102	\$ 346,128	\$ 35,946,311
Direct salaries and wages (Schedule D-12)	\$ 2,389,421	\$ 2,525,394	\$ 162,281,700
Indirect cost rate, FY 2024	16%	14%	22%

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

Indirect Costs Categories	Allocation Base	Department Total	Neighborhood Services	Animal Care
General Audit (Schedule E-2)	Total expenditures	\$ 9,552	\$ 6,007.05	\$ 3,545
Payroll Audit (Schedule E-3)	Number of authorized employees	24,673	7,791	16,882
City Clerk's Service Costs (Schedule E-4)	Total expenditures	87,888	55,271	32,617
Management Service Costs (Schedule E-5)	Total expenditures	60,462	38,023	22,439
Budget and Fiscal Management (Schedule E-6)	Total expenditures	15,490	9,741	5,749
Purchasing (Schedule E-7)	Total expenditures	14,547	9,148	5,399
Treasury Service Costs (Schedule E-8)	Total expenditures	2,780	1,748	1,032
Accounting (Schedule E-9)	Total expenditures	26,205	16,480	9,725
Accounts Payable (Schedule E-10)	Total expenditures	8,555	5,380	3,175
Counter Service Costs (Schedule E-12)	Total expenditures	13,227	8,318	4,909
Billing Service Costs (Schedule E-13)	Total expenditures	79,371	49,915	29,456
Human Resources Costs (Schedule E-14)	Number of authorized employees	48,304	15,254	33,050
Miscellaneous Costs (Schedule E-17)	Total expenditures	85,752	53,928	31,824
Building Use Allowance (Schedule E-19)	Total expenditures	11,296	7,104	4,192
Equipment Use Allowance (Schedule E-20)	Total expenditures	27,474	17,278	10,196
Total indirect costs		\$ 515,576	\$ 301,387	\$ 214,189
Direct salaries and wages (Schedule D-12)		\$ 1,902,609	\$ 936,937	\$ 965,671
Indirect cost rate, FY 2024		27%	32%	22%

Schedule G-2
Office of Economic Development
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Business Services	Civic Arts
General Audit (Schedule E-2)	Total expenditures	\$ 5,524	\$ 3,546	\$ 1,978
Payroll Audit (Schedule E-3)	Number of authorized employees	10,409	5,736	4,673
Management Service Costs (Schedule E-5)	Total expenditures	25,508	16,373	9,135
Budget and Fiscal Management (Schedule E-6)	Total expenditures	6,535	4,195	2,340
Purchasing (Schedule E-7)	Total expenditures	35,779	22,966	12,813
Treasury Service Costs (Schedule E-8)	Total expenditures	3,706	2,379	1,327
Accounting (Schedule E-9)	Total expenditures	11,055	7,096	3,959
Accounts Payable (Schedule E-10)	Total expenditures	4,933	3,166	1,767
Counter Service Costs (Schedule E-12)	Total expenditures	5,580	3,582	1,998
Billing Service Costs (Schedule E-13)	Total expenditures	243	156	87
Human Resources Costs (Schedule E-14)	Number of authorized employees	20,378	11,229	9,149
Miscellaneous Costs (Schedule E-17)	Total expenditures	36,176	23,221	12,955
Building Use Allowance (Schedule E-19)	Total expenditures	20,539	13,184	7,355
Equipment Use Allowance (Schedule E-20)	Total expenditures	693	445	248
Total indirect costs		\$ 187,058	\$ 117,272	\$ 69,786
Direct salaries and wages (Schedule D-12)		\$ 989,602	\$ 673,817	\$ 315,786
Indirect cost rate, FY 2024		19%	17%	22%

Schedule G-3
 Finance - Operating Division
 Indirect Cost Rate Proposal
 Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Revenue Collection Licensing
General Audit (Schedule E-2)	Total expenditures	\$ 690	\$ 690
Payroll Audit (Schedule E-3)	Number of authorized employees	3,855	3,855
City Clerk's Service Costs (Schedule E-4)	Total expenditures	4,107	4,107
Management Service Costs (Schedule E-5)	Total expenditures	9,447	9,447
Budget and Fiscal Management (Schedule E-6)	Total expenditures	2,420	2,420
Accounting (Schedule E-9)	Total expenditures	4,094	4,094
Accounts Payable (Schedule E-10)	Total expenditures	624	624
Counter Service Costs (Schedule E-12)	Total expenditures	2,067	2,067
Human Resources Costs (Schedule E-14)	Number of authorized employees	7,547	7,547
Miscellaneous Costs (Schedule E-17)	Total expenditures	13,399	13,399
Building Use Allowance (Schedule E-19)	Total expenditures	513	513
Equipment Use Allowance (Schedule E-20)	Total expenditures	693	693
Total indirect costs		\$ 49,456	\$ 49,456
Direct salaries and wages (Schedule D-12)		\$ 153,893	\$ 153,893
Indirect cost rate, FY 2024		32%	32%

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

Indirect Costs Categories	Allocation Base	Department Total	Fire Operation
General Audit (Schedule E-2)	Total expenditures	\$ 302,668	\$ 175,227
Payroll Audit (Schedule E-3)	Number of authorized employees	221,288	128,367
City Clerk's Service Costs (Schedule E-4)	Total expenditures	118,895	68,833
Management Service Costs (Schedule E-5)	Total expenditures	542,273	313,944
Budget and Fiscal Management (Schedule E-6)	Total expenditures	138,923	80,428
Purchasing (Schedule E-7)	Total expenditures	88,464	51,215
Treasury Service Costs (Schedule E-8)	Total expenditures	16,060	9,298
Accounting (Schedule E-9)	Total expenditures	235,023	136,065
Accounts Payable (Schedule E-10)	Total expenditures	99,037	57,337
Counter Service Costs (Schedule E-12)	Total expenditures	118,631	68,680
Billing Service Costs (Schedule E-13)	Total expenditures	84,506	48,924
Human Resources Costs (Schedule E-14)	Number of authorized employees	433,225	251,310
Miscellaneous Costs (Schedule E-17)	Total expenditures	769,085	445,255
Building Use Allowance (Schedule E-19)	Total expenditures	346,082	200,361
Equipment Use Allowance (Schedule E-20)	Total expenditures	990,453	573,415
Total indirect costs		\$ 4,504,613	\$ 2,608,661
Direct salaries and wages (Schedule D-12)		\$ 30,920,190	\$ 18,224,537
Indirect cost rate, FY 2024		15%	14%

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

Indirect Costs Categories	Allocation Base	Fire Prevention	Training Emergency Services
General Audit (Schedule E-2)	Total expenditures	\$ 24,569	102,871
Payroll Audit (Schedule E-3)	Number of authorized employees	17,067	75,854
City Clerk's Service Costs (Schedule E-4)	Total expenditures	9,651	40,410
Management Service Costs (Schedule E-5)	Total expenditures	44,020	184,309
Budget and Fiscal Management (Schedule E-6)	Total expenditures	11,277	47,217
Purchasing (Schedule E-7)	Total expenditures	7,181	30,067
Treasury Service Costs (Schedule E-8)	Total expenditures	1,304	5,459
Accounting (Schedule E-9)	Total expenditures	19,078	79,880
Accounts Payable (Schedule E-10)	Total expenditures	8,039	33,661
Counter Service Costs (Schedule E-12)	Total expenditures	9,630	40,321
Billing Service Costs (Schedule E-13)	Total expenditures	6,860	28,722
Human Resources Costs (Schedule E-14)	Number of authorized employees	33,413	148,502
Miscellaneous Costs (Schedule E-17)	Total expenditures	62,431	261,398
Building Use Allowance (Schedule E-19)	Total expenditures	28,094	117,627
Equipment Use Allowance (Schedule E-20)	Total expenditures	80,401	336,637
Total indirect costs		<u>\$ 363,017</u>	<u>\$ 1,532,935</u>
Direct salaries and wages (Schedule D-12)		\$ 2,118,146	\$ 10,577,506
Indirect cost rate, FY 2024		17%	14%

Schedule G-5
Department of Health, Housing, and Community Services
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Aging Services	Environmental Health
General Audit (Schedule E-2)	Total expenditures	\$ 334,545	\$ 53,766	\$ 17,223
Payroll Audit (Schedule E-3)	Number of authorized employees	308,608	39,563	19,014
City Clerk's Service Costs (Schedule E-4)	Total expenditures	722,402	116,100	37,191
Management Service Costs (Schedule E-5)	Total expenditures	756,253	121,541	38,934
Budget and Fiscal Management (Schedule E-6)	Total expenditures	193,742	31,137	9,974
Purchasing (Schedule E-7)	Total expenditures	231,186	37,155	11,902
Treasury Service Costs (Schedule E-8)	Total expenditures	84,621	13,600	4,357
Accounting (Schedule E-9)	Total expenditures	327,762	52,676	16,874
Accounts Payable (Schedule E-10)	Total expenditures	70,437	11,320	3,626
Counter Service Costs (Schedule E-12)	Total expenditures	165,443	26,589	8,517
Billing Service Costs (Schedule E-13)	Total expenditures	14,839	2,385	764
Human Resources Costs (Schedule E-14)	Number of authorized employees	604,175	77,455	37,224
Miscellaneous Costs (Schedule E-17)	Total expenditures	1,072,565	172,376	55,218
Building Use Allowance (Schedule E-19)	Total expenditures	503,206	80,872	25,906
Equipment Use Allowance (Schedule E-20)	Total expenditures	189,087	30,389	9,735
Total indirect costs		<u>\$ 5,578,871</u>	<u>\$ 866,924</u>	<u>\$ 296,460</u>
Direct salaries and wages (Schedule D-12)		\$ 18,118,111	\$ 2,426,198	\$ 1,007,784
Indirect cost rate, FY 2024		31%	36%	29%

Schedule G-5
Department of Health, Housing, and Community Services
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Mental Health	Public Health	Housing Development
General Audit (Schedule E-2)	Total expenditures	142,781	78,471	26,297
Payroll Audit (Schedule E-3)	Number of authorized employees	120,299	88,780	20,476
City Clerk's Service Costs (Schedule E-4)	Total expenditures	308,315	169,446	56,785
Management Service Costs (Schedule E-5)	Total expenditures	322,762	177,386	59,446
Budget and Fiscal Management (Schedule E-6)	Total expenditures	82,687	45,444	15,229
Purchasing (Schedule E-7)	Total expenditures	98,668	54,227	18,173
Treasury Service Costs (Schedule E-8)	Total expenditures	36,116	19,849	6,652
Accounting (Schedule E-9)	Total expenditures	139,886	76,880	25,764
Accounts Payable (Schedule E-10)	Total expenditures	30,062	16,522	5,537
Counter Service Costs (Schedule E-12)	Total expenditures	70,610	38,806	13,005
Billing Service Costs (Schedule E-13)	Total expenditures	6,333	3,481	1,166
Human Resources Costs (Schedule E-14)	Number of authorized employees	235,514	173,808	40,087
Miscellaneous Costs (Schedule E-17)	Total expenditures	457,762	251,580	84,310
Building Use Allowance (Schedule E-19)	Total expenditures	214,764	118,032	39,555
Equipment Use Allowance (Schedule E-20)	Total expenditures	80,701	44,352	14,863
Total indirect costs		\$ 2,347,259	\$ 1,357,061	\$ 427,346
Direct salaries and wages (Schedule D-12)		\$ 8,043,676	\$ 4,245,501	\$ 1,414,366
Indirect cost rate, FY 2024		29%	32%	30%

Schedule G-5
 Department of Health, Housing, and Community Services
 Indirect Cost Rate Proposal
 Federal Plan

Indirect Costs Categories	Allocation Base	Community Services
General Audit (Schedule E-2)	Total expenditures	16,007
Payroll Audit (Schedule E-3)	Number of authorized employees	20,476
City Clerk's Service Costs (Schedule E-4)	Total expenditures	34,565
Management Service Costs (Schedule E-5)	Total expenditures	36,184
Budget and Fiscal Management (Schedule E-6)	Total expenditures	9,270
Purchasing (Schedule E-7)	Total expenditures	11,061
Treasury Service Costs (Schedule E-8)	Total expenditures	4,049
Accounting (Schedule E-9)	Total expenditures	15,682
Accounts Payable (Schedule E-10)	Total expenditures	3,370
Counter Service Costs (Schedule E-12)	Total expenditures	7,916
Billing Service Costs (Schedule E-13)	Total expenditures	710
Human Resources Costs (Schedule E-14)	Number of authorized employees	40,087
Miscellaneous Costs (Schedule E-17)	Total expenditures	51,319
Building Use Allowance (Schedule E-19)	Total expenditures	24,077
Equipment Use Allowance (Schedule E-20)	Total expenditures	9,047
Total indirect costs		<u>\$ 283,821</u>
Direct salaries and wages (Schedule D-12)		\$ 980,586
Indirect cost rate, FY 2024		29%

Schedule G-6
Berkeley Public Library
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Facilities Maintenance	Library Info System
General Audit (Schedule E-2)	Total expenditures	\$ 33,719	\$ 3,796	\$ 3,765
Payroll Audit (Schedule E-3)	Number of authorized employees	153,822	4,329	7,215
City Clerk's Service Costs (Schedule E-4)	Total expenditures	18,276	2,057	2,040
Management Service Costs (Schedule E-5)	Total expenditures	376,946	42,431	42,084
Budget and Fiscal Management (Schedule E-6)	Total expenditures	96,569	10,870	10,781
Purchasing (Schedule E-7)	Total expenditures	166,836	18,780	18,626
Treasury Service Costs (Schedule E-8)	Total expenditures	927	104	103
Accounting (Schedule E-9)	Total expenditures	163,369	18,389	18,239
Accounts Payable (Schedule E-10)	Total expenditures	30,285	3,409	3,381
Counter Service Costs (Schedule E-12)	Total expenditures	82,463	9,282	9,207
Human Resources Costs (Schedule E-14)	Number of authorized employees	301,144	8,475	14,125
Miscellaneous Costs (Schedule E-17)	Total expenditures	534,608	60,178	59,686
Building Use Allowance (Schedule E-19)	Total expenditures	1,231,827	138,660	137,526
Equipment Use Allowance (Schedule E-20)	Total expenditures	237,571	26,742	26,523
Total indirect costs		\$ 3,428,362	\$ 347,502	\$ 353,302
Direct salaries and wages (Schedule D-12)		\$ 7,157,354	\$ 330,884	\$ 566,358
Indirect cost rate, FY 2024		48%	105%	62%

Schedule G-6
Berkeley Public Library
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Branch Library	Technical Service	Central Library
General Audit (Schedule E-2)	Total expenditures	11,445	7,025	7,689
Payroll Audit (Schedule E-3)	Number of authorized employees	60,966	12,987	68,325
City Clerk's Service Costs (Schedule E-4)	Total expenditures	6,203	3,808	4,168
Management Service Costs (Schedule E-5)	Total expenditures	127,940	78,531	85,960
Budget and Fiscal Management (Schedule E-6)	Total expenditures	32,777	20,119	22,022
Purchasing (Schedule E-7)	Total expenditures	56,626	34,758	38,046
Treasury Service Costs (Schedule E-8)	Total expenditures	315	193	211
Accounting (Schedule E-9)	Total expenditures	55,450	34,035	37,255
Accounts Payable (Schedule E-10)	Total expenditures	10,279	6,309	6,906
Counter Service Costs (Schedule E-12)	Total expenditures	27,989	17,180	18,805
Human Resources Costs (Schedule E-14)	Number of authorized employees	119,356	25,425	133,763
Miscellaneous Costs (Schedule E-17)	Total expenditures	181,453	111,377	121,914
Building Use Allowance (Schedule E-19)	Total expenditures	418,098	256,632	280,911
Equipment Use Allowance (Schedule E-20)	Total expenditures	80,635	49,494	54,177
Total indirect costs		\$ 1,189,531	\$ 657,874	\$ 880,154
Direct salaries and wages (Schedule D-12)		\$ 3,345,768	\$ 598,426	\$ 2,315,919
Indirect cost rate, FY 2024		36%	110%	38%

Schedule G-7
Parks, Recreation, and Waterfront
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Parks Operations
General Audit (Schedule E-2)	Total expenditures	\$ 63,180	\$ 27,180.92
Payroll Audit (Schedule E-3)	Number of authorized employees	147,076	84,518
City Clerk's Service Costs (Schedule E-4)	Total expenditures	253,806	109,191
Management Service Costs (Schedule E-5)	Total expenditures	360,413	155,055
Budget and Fiscal Management (Schedule E-6)	Total expenditures	92,333	39,723
Purchasing (Schedule E-7)	Total expenditures	254,514	109,495
Treasury Service Costs (Schedule E-8)	Total expenditures	482,248	207,470
Accounting (Schedule E-9)	Total expenditures	156,204	67,201
Accounts Payable (Schedule E-10)	Total expenditures	56,824	24,446
Counter Service Costs (Schedule E-12)	Total expenditures	78,846	33,921
Billing Service Costs (Schedule E-13)	Total expenditures	77,552	33,364
Human Resources Costs (Schedule E-14)	Number of authorized employees	287,936	165,465
Miscellaneous Costs (Schedule E-17)	Total expenditures	511,160	219,908
Building Use Allowance (Schedule E-19)	Total expenditures	1,919,886	825,962
Equipment Use Allowance (Schedule E-20)	Total expenditures	209,635	90,188
Total indirect costs		\$ 4,951,613	\$ 2,193,088
Direct salaries and wages (Schedule D-12)		\$ 13,048,574	\$ 5,179,084
Indirect cost rate, FY 2024		38%	42%

Schedule G-7
Parks, Recreation, and Waterfront
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Recreation	Waterfront
General Audit (Schedule E-2)	Total expenditures	\$ 24,868	11,131
Payroll Audit (Schedule E-3)	Number of authorized employees	40,865	21,692
City Clerk's Service Costs (Schedule E-4)	Total expenditures	99,900	44,715
Management Service Costs (Schedule E-5)	Total expenditures	141,862	63,497
Budget and Fiscal Management (Schedule E-6)	Total expenditures	36,343	16,267
Purchasing (Schedule E-7)	Total expenditures	100,179	44,840
Treasury Service Costs (Schedule E-8)	Total expenditures	189,817	84,961
Accounting (Schedule E-9)	Total expenditures	61,483	27,520
Accounts Payable (Schedule E-10)	Total expenditures	22,366	10,011
Counter Service Costs (Schedule E-12)	Total expenditures	31,034	13,891
Billing Service Costs (Schedule E-13)	Total expenditures	30,525	13,663
Human Resources Costs (Schedule E-14)	Number of authorized employees	80,003	42,468
Miscellaneous Costs (Schedule E-17)	Total expenditures	201,197	90,055
Building Use Allowance (Schedule E-19)	Total expenditures	755,684	338,240
Equipment Use Allowance (Schedule E-20)	Total expenditures	82,514	36,933
Total indirect costs		\$ 1,898,643	\$ 859,882
Direct salaries and wages (Schedule D-12)		\$ 6,077,988	\$ 1,791,503
Indirect cost rate, FY 2024		31%	48%

Schedule G-8
 Planning and Development Department
 Indirect Cost Rate Proposal
 Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Toxics Management	Land Use
General Audit (Schedule E-2)	Total expenditures	\$ 39,013	\$ 2,311	\$ 11,389
Payroll Audit (Schedule E-3)	Number of authorized employees	146,883	9,624	49,852
City Clerk's Service Costs (Schedule E-4)	Total expenditures	80,084	4,744	23,379
Management Service Costs (Schedule E-5)	Total expenditures	359,941	21,321	105,078
Budget and Fiscal Management (Schedule E-6)	Total expenditures	92,212	5,462	26,920
Purchasing (Schedule E-7)	Total expenditures	72,082	4,270	21,043
Treasury Service Costs (Schedule E-8)	Total expenditures	396,855	23,507	115,855
Accounting (Schedule E-9)	Total expenditures	155,999	9,240	45,541
Accounts Payable (Schedule E-10)	Total expenditures	131,445	7,786	38,373
Counter Service Costs (Schedule E-12)	Total expenditures	78,743	4,664	22,988
Billing Service Costs (Schedule E-13)	Total expenditures	130,277	7,717	38,032
Human Resources Costs (Schedule E-14)	Number of authorized employees	287,559	18,842	97,597
Miscellaneous Costs (Schedule E-17)	Total expenditures	510,490	30,238	149,028
Building Use Allowance (Schedule E-19)	Total expenditures	153,016	9,064	44,670
Equipment Use Allowance (Schedule E-20)	Total expenditures	33,477	1,983	9,773
Total indirect costs		\$ 2,668,076	\$ 160,772	\$ 799,518
Direct salaries and wages (Schedule D-12)		\$ 10,724,399	\$ 707,632	\$ 3,296,121
Indirect cost rate, FY 2024		25%	23%	24%

Schedule G-8
 Planning and Development Department
 Indirect Cost Rate Proposal
 Federal Plan

Indirect Costs Categories	Allocation Base	Energy and Sustainable Development	Building & Safety	Permit Service Center
General Audit (Schedule E-2)	Total expenditures	3,602	18,272	3,439
Payroll Audit (Schedule E-3)	Number of authorized employees	11,840	58,950	16,617
City Clerk's Service Costs (Schedule E-4)	Total expenditures	7,394	37,508	7,060
Management Service Costs (Schedule E-5)	Total expenditures	33,231	168,581	31,731
Budget and Fiscal Management (Schedule E-6)	Total expenditures	8,513	43,188	8,129
Purchasing (Schedule E-7)	Total expenditures	6,655	33,760	6,354
Treasury Service Costs (Schedule E-8)	Total expenditures	36,639	185,870	34,985
Accounting (Schedule E-9)	Total expenditures	14,402	73,063	13,752
Accounts Payable (Schedule E-10)	Total expenditures	12,135	61,563	11,588
Counter Service Costs (Schedule E-12)	Total expenditures	7,270	36,880	6,942
Billing Service Costs (Schedule E-13)	Total expenditures	12,028	61,016	11,485
Human Resources Costs (Schedule E-14)	Number of authorized employees	23,179	115,409	32,532
Miscellaneous Costs (Schedule E-17)	Total expenditures	47,130	239,091	45,002
Building Use Allowance (Schedule E-19)	Total expenditures	14,127	71,666	13,489
Equipment Use Allowance (Schedule E-20)	Total expenditures	3,091	15,679	2,951
Total indirect costs		\$ 241,236	\$ 1,220,495	\$ 246,055
Direct salaries and wages (Schedule D-12)		\$ 937,277	\$ 4,737,235	\$ 1,046,133
Indirect cost rate, FY 2024		26%	26%	24%

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

Indirect Costs Categories	Allocation Base	Department Total	Support Service
General Audit (Schedule E-2)	Total expenditures	\$ 150,183	\$ 18,887
Payroll Audit (Schedule E-3)	Number of authorized employees	391,495	61,664
City Clerk's Service Costs (Schedule E-4)	Total expenditures	105,136	13,222
Management Service Costs (Schedule E-5)	Total expenditures	959,369	120,653
Budget and Fiscal Management (Schedule E-6)	Total expenditures	245,778	30,910
Purchasing (Schedule E-7)	Total expenditures	78,241	9,840
Treasury Service Costs (Schedule E-8)	Total expenditures	531,971	66,902
Accounting (Schedule E-9)	Total expenditures	415,794	52,291
Accounts Payable (Schedule E-10)	Total expenditures	35,094	4,414
Counter Service Costs (Schedule E-12)	Total expenditures	209,878	26,395
Billing Service Costs (Schedule E-13)	Total expenditures	1,456	183
Human Resources Costs (Schedule E-14)	Number of authorized employees	766,446	120,722
Miscellaneous Costs (Schedule E-17)	Total expenditures	1,360,637	171,117
Building Use Allowance (Schedule E-19)	Total expenditures	435,941	54,825
Equipment Use Allowance (Schedule E-20)	Total expenditures	212,636	26,742
Total indirect costs		\$ 5,900,055	\$ 778,766
Direct salaries and wages (Schedule D-12)		\$ 41,397,421	\$ 6,432,313
Indirect cost rate, FY 2024		14%	12%

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

Indirect Costs Categories	Allocation Base	Patrol	Police Investigation
General Audit (Schedule E-2)	Total expenditures	\$ 87,958	34,715
Payroll Audit (Schedule E-3)	Number of authorized employees	196,465	93,213
City Clerk's Service Costs (Schedule E-4)	Total expenditures	61,575	24,303
Management Service Costs (Schedule E-5)	Total expenditures	561,875	221,762
Budget and Fiscal Management (Schedule E-6)	Total expenditures	143,945	56,813
Purchasing (Schedule E-7)	Total expenditures	45,824	18,086
Treasury Service Costs (Schedule E-8)	Total expenditures	311,560	122,967
Accounting (Schedule E-9)	Total expenditures	243,519	96,112
Accounts Payable (Schedule E-10)	Total expenditures	20,554	8,112
Counter Service Costs (Schedule E-12)	Total expenditures	122,920	48,514
Billing Service Costs (Schedule E-13)	Total expenditures	853	337
Human Resources Costs (Schedule E-14)	Number of authorized employees	384,627	182,487
Miscellaneous Costs (Schedule E-17)	Total expenditures	796,887	314,517
Building Use Allowance (Schedule E-19)	Total expenditures	255,318	100,770
Equipment Use Allowance (Schedule E-20)	Total expenditures	124,535	49,152
Total indirect costs		\$ 3,358,413	\$ 1,371,859
Direct salaries and wages (Schedule D-12)		\$ 23,768,793	\$ 9,170,535
Indirect cost rate, FY 2024		14%	15%

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

Indirect Costs Categories	Allocation Base	Police Professional Standards
General Audit (Schedule E-2)	Total expenditures	8,622
Payroll Audit (Schedule E-3)	Number of authorized employees	40,153
City Clerk's Service Costs (Schedule E-4)	Total expenditures	6,036
Management Service Costs (Schedule E-5)	Total expenditures	55,079
Budget and Fiscal Management (Schedule E-6)	Total expenditures	14,111
Purchasing (Schedule E-7)	Total expenditures	4,492
Treasury Service Costs (Schedule E-8)	Total expenditures	30,541
Accounting (Schedule E-9)	Total expenditures	23,871
Accounts Payable (Schedule E-10)	Total expenditures	2,015
Counter Service Costs (Schedule E-12)	Total expenditures	12,049
Billing Service Costs (Schedule E-13)	Total expenditures	84
Human Resources Costs (Schedule E-14)	Number of authorized employees	78,610
Miscellaneous Costs (Schedule E-17)	Total expenditures	78,116
Building Use Allowance (Schedule E-19)	Total expenditures	25,028
Equipment Use Allowance (Schedule E-20)	Total expenditures	12,208
Total indirect costs		\$ 391,016
Direct salaries and wages (Schedule D-12)		\$ 2,025,780
Indirect cost rate, FY 2024		19%

Schedule G-10
Public Works Department
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Transportation	General Engineering
General Audit (Schedule E-2)	Total expenditures	\$ 184,134	\$ 21,618	\$ 20,658
Payroll Audit (Schedule E-3)	Number of authorized employees	446,624	56,824	62,993
City Clerk's Service Costs (Schedule E-4)	Total expenditures	388,512	45,613	43,587
Management Service Costs (Schedule E-5)	Total expenditures	1,094,939	128,551	122,841
Budget and Fiscal Management (Schedule E-6)	Total expenditures	280,509	32,933	31,470
Purchasing (Schedule E-7)	Total expenditures	326,071	38,282	36,582
Treasury Service Costs (Schedule E-8)	Total expenditures	20,228	2,375	2,269
Accounting (Schedule E-9)	Total expenditures	474,551	55,715	53,240
Accounts Payable (Schedule E-10)	Total expenditures	162,417	19,069	18,221
Counter Service Costs (Schedule E-12)	Total expenditures	239,537	28,123	26,874
Billing Service Costs (Schedule E-13)	Total expenditures	16,091	1,889	1,805
Human Resources Costs (Schedule E-14)	Number of authorized employees	874,753	111,295	123,377
Miscellaneous Costs (Schedule E-17)	Total expenditures	1,552,909	182,319	174,220
Building Use Allowance (Schedule E-19)	Total expenditures	455,966	53,533	51,155
Equipment Use Allowance (Schedule E-20)	Total expenditures	397,798	46,703	44,629
Total indirect costs		\$ 6,915,039	\$ 824,841	\$ 813,920
Direct salaries and wages (Schedule D-12)		\$ 29,442,592	\$ 3,570,071	\$ 4,264,956
Indirect cost rate, FY 2024		23%	23%	19%

Schedule G-10
Public Works Department
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Zero Waste Management	Equipment Maintenance	Facility Maintenance
General Audit (Schedule E-2)	Total expenditures	77,860	17,901	20,077
Payroll Audit (Schedule E-3)	Number of authorized employees	148,334	25,380	51,713
City Clerk's Service Costs (Schedule E-4)	Total expenditures	164,280	37,769	42,362
Management Service Costs (Schedule E-5)	Total expenditures	462,988	106,444	119,388
Budget and Fiscal Management (Schedule E-6)	Total expenditures	118,612	27,270	30,586
Purchasing (Schedule E-7)	Total expenditures	137,877	31,699	35,554
Treasury Service Costs (Schedule E-8)	Total expenditures	8,553	1,966	2,206
Accounting (Schedule E-9)	Total expenditures	200,661	46,133	51,743
Accounts Payable (Schedule E-10)	Total expenditures	68,677	15,789	17,709
Counter Service Costs (Schedule E-12)	Total expenditures	101,287	23,287	26,118
Billing Service Costs (Schedule E-13)	Total expenditures	6,804	1,564	1,755
Human Resources Costs (Schedule E-14)	Number of authorized employees	290,526	49,710	101,284
Miscellaneous Costs (Schedule E-17)	Total expenditures	656,638	150,966	169,323
Building Use Allowance (Schedule E-19)	Total expenditures	192,802	44,327	49,717
Equipment Use Allowance (Schedule E-20)	Total expenditures	168,206	38,672	43,374
Total indirect costs		\$ 2,804,106	\$ 618,877	\$ 762,908
Direct salaries and wages (Schedule D-12)		\$ 10,953,494	\$ 1,768,595	\$ 3,253,401
Indirect cost rate, FY 2024		26%	35%	23%

Schedule G-10
Public Works Department
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Streets & Utilities
General Audit (Schedule E-2)	Total expenditures	26,020
Payroll Audit (Schedule E-3)	Number of authorized employees	101,380
City Clerk's Service Costs (Schedule E-4)	Total expenditures	54,901
Management Service Costs (Schedule E-5)	Total expenditures	154,727
Budget and Fiscal Management (Schedule E-6)	Total expenditures	39,639
Purchasing (Schedule E-7)	Total expenditures	46,077
Treasury Service Costs (Schedule E-8)	Total expenditures	2,858
Accounting (Schedule E-9)	Total expenditures	67,059
Accounts Payable (Schedule E-10)	Total expenditures	22,951
Counter Service Costs (Schedule E-12)	Total expenditures	33,849
Billing Service Costs (Schedule E-13)	Total expenditures	2,274
Human Resources Costs (Schedule E-14)	Number of authorized employees	198,563
Miscellaneous Costs (Schedule E-17)	Total expenditures	219,443
Building Use Allowance (Schedule E-19)	Total expenditures	64,433
Equipment Use Allowance (Schedule E-20)	Total expenditures	56,213
Total indirect costs		<u>\$ 1,090,388</u>
Direct salaries and wages (Schedule D-12)		\$ 5,632,077
Indirect cost rate, FY 2024		19%

Schedule G-11
 Police Accountability Board
 Indirect Cost Rate Proposal
 Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Police Accountability Board
General Audit (Schedule E-2)	Total expenditures	\$ 1,956	\$ 1,956
Payroll Audit (Schedule E-3)	Number of authorized employees	6,749	6,749
Management Service Costs (Schedule E-5)	Total expenditures	16,060	16,060
Budget and Fiscal Management (Schedule E-6)	Total expenditures	4,114	4,114
Accounting (Schedule E-9)	Total expenditures	6,961	6,961
Accounts Payable (Schedule E-10)	Total expenditures	1,748	1,748
Counter Service Costs (Schedule E-12)	Total expenditures	3,513	3,513
Human Resources Costs (Schedule E-14)	Number of authorized employees	12,831	12,831
Miscellaneous Costs (Schedule E-17)	Total expenditures	22,778	22,778
Total indirect costs		\$ 76,710	\$ 76,710
Direct salaries and wages (Schedule D-12)		\$ 466,408	\$ 466,408
Indirect cost rate, FY 2024		16%	16%

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EXHIBIT H

Indirect Cost Rate Proposal

Simple Method

Indirect Plan for Operating Departments

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Schedule H
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	H-1	H-2	H-3	H-4
	City Manager Operating	Economic Development	Finance Operating	Fire
Legal Service Costs (Schedule E-1)	\$ 60,792	\$ 25,596	\$ 9,599	\$ 546,057
General Audit (Schedule E-2)	9,207	5,294	690	292,540
Payroll Audit (Schedule E-3)	21,975	9,252	3,470	197,386
City Clerk's Service Costs (Schedule E-4)	72,520	-	3,287	98,200
Management Service Costs (Schedule E-5)	54,003	22,738	8,527	485,079
Budget and Fiscal Management (Schedule E-6)	13,796	5,809	2,178	123,918
Purchasing (Schedule E-7)	12,844	31,716	-	78,241
Treasury Service Costs (Schedule E-8)	2,316	3,088	-	13,434
Accounting (Schedule E-9)	23,338	9,827	3,685	209,637
Accounts Payable (Schedule E-10)	8,118	4,683	624	93,666
Revenue Collection (Schedule E-11)	78	33	12	705
Counter Service Costs (Schedule E-12)	11,780	4,960	1,860	105,817
Billing Service Costs (Schedule E-13)	79,371	243	-	84,506
Human Resources Costs (Schedule E-14)	43,538	18,332	6,874	391,076
Miscellaneous Costs (Schedule E-17)	76,373	32,157	12,059	686,013
Total indirect costs	\$ 490,049	\$ 173,728	\$ 52,865	\$ 3,406,275
Direct salaries and wages (Schedule D-12)	\$ 1,902,609	\$ 989,602	\$ 153,893	\$ 30,920,190
Indirect cost rate, FY 2024	26%	18%	34%	11%

Schedule H
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	H-5	H-6	H-7	H-8
	Health, Housing and Community Services	Library	Parks, Recreation and Waterfront	Planning and Development
Legal Service Costs (Schedule E-1)	\$ 760,960	\$ 379,147	\$ 363,149	\$ 362,083
General Audit (Schedule E-2)	323,382	32,568	61,110	37,747
Payroll Audit (Schedule E-3)	275,068	137,052	131,269	130,884
City Clerk's Service Costs (Schedule E-4)	596,183	14,997	209,342	65,946
Management Service Costs (Schedule E-5)	675,984	336,808	322,597	321,649
Budget and Fiscal Management (Schedule E-6)	172,686	86,040	82,410	82,168
Purchasing (Schedule E-7)	204,450	147,571	225,157	63,825
Treasury Service Costs (Schedule E-8)	70,878	772	403,495	332,154
Accounting (Schedule E-9)	292,140	145,558	139,417	139,007
Accounts Payable (Schedule E-10)	66,628	28,662	53,765	124,389
Revenue Collection (Schedule E-11)	982	489	469	467
Counter Service Costs (Schedule E-12)	147,462	73,473	70,373	70,166
Billing Service Costs (Schedule E-13)	14,839	-	77,552	130,277
Human Resources Costs (Schedule E-14)	544,986	271,538	260,081	259,317
Miscellaneous Costs (Schedule E-17)	955,997	476,324	456,226	454,886
Total indirect costs	\$ 5,102,625	\$ 2,130,999	\$ 2,856,412	\$ 2,574,965
Direct salaries and wages (Schedule D-12)	\$ 18,118,111	\$ 7,157,354	\$ 13,048,574	\$ 10,724,399
Indirect cost rate, FY 2024	28%	30%	22%	24%

Schedule H
 Indirect Cost Rate Proposal
 Internal Plan

Indirect Costs Categories	H-9	H-10	H-11
	Police	Public Works	Police Accountability Board
Legal Service Costs (Schedule E-1)	\$ 965,732	\$ 1,100,113	\$ 15,998
General Audit (Schedule E-2)	145,119	177,919	1,956
Payroll Audit (Schedule E-3)	349,088	398,242	5,588
City Clerk's Service Costs (Schedule E-4)	86,695	320,688	-
Management Service Costs (Schedule E-5)	857,889	978,211	14,212
Budget and Fiscal Management (Schedule E-6)	219,155	249,892	3,630
Purchasing (Schedule E-7)	69,198	288,327	-
Treasury Service Costs (Schedule E-8)	445,188	17,141	-
Accounting (Schedule E-9)	370,754	422,754	6,142
Accounts Payable (Schedule E-10)	33,220	153,300	1,686
Revenue Collection (Schedule E-11)	1,246	1,422	21
Counter Service Costs (Schedule E-12)	187,144	213,389	3,100
Billing Service Costs (Schedule E-13)	1,456	16,051	-
Human Resources Costs (Schedule E-14)	691,640	788,646	11,457
Miscellaneous Costs (Schedule E-17)	1,213,252	1,383,415	20,098
Total indirect costs	\$ 5,636,776	\$ 6,509,510	\$ 83,888
Direct salaries and wages (Schedule D-12)	\$ 41,397,421	\$ 29,442,592	\$ 466,408
Indirect cost rate, FY 2024	14%	22%	18%

Schedule H
 Indirect Cost Rate Proposal
 Internal Plan

Indirect Costs Categories	Rent Board Stablization	Total
Legal Service Costs (Schedule E-1)	\$ 79,989	\$ 4,669,215
General Audit (Schedule E-2)	9,897	1,097,429
Payroll Audit (Schedule E-3)	28,914	1,688,188
City Clerk's Service Costs (Schedule E-4)	28,351	1,496,209
Management Service Costs (Schedule E-5)	71,057	4,148,754
Budget and Fiscal Management (Schedule E-6)	18,152	1,059,834
Purchasing (Schedule E-7)	14,941	1,136,270
Treasury Service Costs (Schedule E-8)	4,015	1,292,481
Accounting (Schedule E-9)	30,709	1,792,968
Accounts Payable (Schedule E-10)	8,680	577,421
Revenue Collection (Schedule E-11)	103	6,027
Counter Service Costs (Schedule E-12)	15,501	905,025
Billing Service Costs (Schedule E-13)	-	404,295
Human Resources Costs (Schedule E-14)	57,287	3,344,772
Miscellaneous Costs (Schedule E-17)	100,490	5,867,290
Total indirect costs	\$ 468,086	\$ 29,486,178
Direct salaries and wages (Schedule D-12)	\$ 3,045,731	\$ 157,366,885
Indirect cost rate, FY 2024	15%	19%

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

Indirect Costs Categories	Allocation Base	Department Total	Neighborhood Services	Animal Care
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 60,792	\$ 38,231	\$ 22,561
General Audit (Schedule E-2)	Total expenditures	9,207	5,790	3,417
Payroll Audit (Schedule E-3)	Number of authorized employees	21,975	6,939	15,036
City Clerk's Service Costs (Schedule E-4)	Total expenditures	72,520	45,606	26,914
Management Service Costs (Schedule E-5)	Total expenditures	54,003	33,961	20,042
Budget and Fiscal Management (Schedule E-6)	Total expenditures	13,796	8,676	5,120
Purchasing (Schedule E-7)	Total expenditures	12,844	8,077	4,767
Treasury Service Costs (Schedule E-8)	Total expenditures	2,316	1,456	860
Accounting (Schedule E-9)	Total expenditures	23,338	14,677	8,661
Accounts Payable (Schedule E-10)	Total expenditures	8,118	5,105	3,013
Revenue Collection (Schedule E-11)	Total expenditures	78	49	29
Counter Service Costs (Schedule E-12)	Total expenditures	11,780	7,408	4,372
Billing Service Costs (Schedule E-13)	Total expenditures	79,371	49,915	29,456
Human Resources Costs (Schedule E-14)	Number of authorized employees	43,538	13,749	29,789
Miscellaneous Costs (Schedule E-17)	Total expenditures	76,373	48,029	28,344
Total indirect costs		\$ 490,049	\$ 287,670	\$ 202,379
Direct salaries and wages (Schedule D-12)		\$ 1,902,609	\$ 936,937	\$ 965,671
Indirect cost rate, FY 2024		26%	31%	21%

Schedule H-2
Office of Economic Development
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Business Services	Civic Arts
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 25,596	\$ 16,430	\$ 9,166
General Audit (Schedule E-2)	Total expenditures	5,294	3,398	1,896
Payroll Audit (Schedule E-3)	Number of authorized employees	9,252	5,098	4,154
Management Service Costs (Schedule E-5)	Total expenditures	22,738	14,595	8,143
Budget and Fiscal Management (Schedule E-6)	Total expenditures	5,809	3,729	2,080
Purchasing (Schedule E-7)	Total expenditures	31,716	20,358	11,358
Treasury Service Costs (Schedule E-8)	Total expenditures	3,088	1,982	1,106
Accounting (Schedule E-9)	Total expenditures	9,827	6,308	3,519
Accounts Payable (Schedule E-10)	Total expenditures	4,683	3,006	1,677
Revenue Collection (Schedule E-11)	Total expenditures	33	21	12
Counter Service Costs (Schedule E-12)	Total expenditures	4,960	3,184	1,776
Billing Service Costs (Schedule E-13)	Total expenditures	243	156	87
Human Resources Costs (Schedule E-14)	Number of authorized employees	18,332	10,101	8,231
Miscellaneous Costs (Schedule E-17)	Total expenditures	32,157	20,641	11,516
Total indirect costs		\$ 173,728	\$ 109,007	\$ 64,721
Direct salaries and wages (Schedule D-12)		\$ 989,602	\$ 673,817	\$ 315,786
Indirect cost rate, FY 2024		18%	16%	20%

Schedule H-3
 Finance - Operating Division
 Indirect Cost Rate Proposal
 Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Revenue Collection Licensing
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 9,599	\$ 9,599
General Audit (Schedule E-2)	Total expenditures	690	690
Payroll Audit (Schedule E-3)	Number of authorized employees	3,470	3,470
City Clerk's Service Costs (Schedule E-4)	Total expenditures	3,287	3,287
Management Service Costs (Schedule E-5)	Total expenditures	8,527	8,527
Budget and Fiscal Management (Schedule E-6)	Total expenditures	2,178	2,178
Accounting (Schedule E-9)	Total expenditures	3,685	3,685
Accounts Payable (Schedule E-10)	Total expenditures	624	624
Revenue Collection (Schedule E-11)	Total expenditures	12	12
Counter Service Costs (Schedule E-12)	Total expenditures	1,860	1,860
Human Resources Costs (Schedule E-14)	Number of authorized employees	6,874	6,874
Miscellaneous Costs (Schedule E-17)	Total expenditures	12,059	12,059
Total indirect costs		\$ 52,865	\$ 52,865
Direct salaries and wages (Schedule D-12)		\$ 153,893	\$ 153,893
Indirect cost rate, FY 2024		34%	34%

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

Indirect Costs Categories	Allocation Base	Department Total	Fire Operation
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 546,057	\$ 316,135
General Audit (Schedule E-2)	Total expenditures	292,540	169,364
Payroll Audit (Schedule E-3)	Number of authorized employees	197,386	114,502
City Clerk's Service Costs (Schedule E-4)	Total expenditures	98,200	56,852
Management Service Costs (Schedule E-5)	Total expenditures	485,079	280,832
Budget and Fiscal Management (Schedule E-6)	Total expenditures	123,918	71,741
Purchasing (Schedule E-7)	Total expenditures	78,241	45,297
Treasury Service Costs (Schedule E-8)	Total expenditures	13,434	7,778
Accounting (Schedule E-9)	Total expenditures	209,637	121,368
Accounts Payable (Schedule E-10)	Total expenditures	93,666	54,227
Revenue Collection (Schedule E-11)	Total expenditures	705	408
Counter Service Costs (Schedule E-12)	Total expenditures	105,817	61,262
Billing Service Costs (Schedule E-13)	Total expenditures	84,506	48,924
Human Resources Costs (Schedule E-14)	Number of authorized employees	391,076	226,860
Miscellaneous Costs (Schedule E-17)	Total expenditures	686,013	397,162
Total indirect costs		\$ 3,406,275	\$ 1,972,712
Direct salaries and wages (Schedule D-12)		\$ 30,920,190	\$ 18,224,537
Indirect cost rate, FY 2024		11%	11%

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

Indirect Costs Categories	Allocation Base	Fire Prevention	Training Emergency Services
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 44,327	\$ 185,595
General Audit (Schedule E-2)	Total expenditures	23,747	99,429
Payroll Audit (Schedule E-3)	Number of authorized employees	15,224	67,660
City Clerk's Service Costs (Schedule E-4)	Total expenditures	7,972	33,376
Management Service Costs (Schedule E-5)	Total expenditures	39,377	164,870
Budget and Fiscal Management (Schedule E-6)	Total expenditures	10,059	42,118
Purchasing (Schedule E-7)	Total expenditures	6,351	26,593
Treasury Service Costs (Schedule E-8)	Total expenditures	1,091	4,566
Accounting (Schedule E-9)	Total expenditures	17,018	71,252
Accounts Payable (Schedule E-10)	Total expenditures	7,603	31,835
Revenue Collection (Schedule E-11)	Total expenditures	57	240
Counter Service Costs (Schedule E-12)	Total expenditures	8,590	35,965
Billing Service Costs (Schedule E-13)	Total expenditures	6,860	28,722
Human Resources Costs (Schedule E-14)	Number of authorized employees	30,162	134,054
Miscellaneous Costs (Schedule E-17)	Total expenditures	55,688	233,164
Total indirect costs		\$ 274,125	\$ 1,159,438
Direct salaries and wages (Schedule D-12)		\$ 2,118,146	\$ 10,577,506
Indirect cost rate, FY 2024		13%	11%

Schedule H-5
Department of Health, Housing, and Community Services
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Aging Services	Environmental Health
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 760,960	\$ 55,283	\$ 17,709
General Audit (Schedule E-2)	Total expenditures	323,382	23,493	7,526
Payroll Audit (Schedule E-3)	Number of authorized employees	275,068	35,263	16,947
City Clerk's Service Costs (Schedule E-4)	Total expenditures	596,183	43,312	13,874
Management Service Costs (Schedule E-5)	Total expenditures	675,984	49,109	15,732
Budget and Fiscal Management (Schedule E-6)	Total expenditures	172,686	12,545	4,019
Purchasing (Schedule E-7)	Total expenditures	204,450	14,853	4,758
Treasury Service Costs (Schedule E-8)	Total expenditures	70,878	5,149	1,649
Accounting (Schedule E-9)	Total expenditures	292,140	21,224	6,799
Accounts Payable (Schedule E-10)	Total expenditures	66,628	4,840	1,551
Revenue Collection (Schedule E-11)	Total expenditures	982	71	23
Counter Service Costs (Schedule E-12)	Total expenditures	147,462	10,713	3,432
Billing Service Costs (Schedule E-13)	Total expenditures	14,839	1,078	345
Human Resources Costs (Schedule E-14)	Number of authorized employees	544,986	69,867	33,577
Miscellaneous Costs (Schedule E-17)	Total expenditures	955,997	69,452	22,248
Total indirect costs		\$ 5,102,625	\$ 416,253	\$ 150,189
Direct salaries and wages (Schedule D-12)		\$ 18,118,111	\$ 2,426,198	\$ 1,007,784
Indirect cost rate, FY 2024		28%	17%	15%

Schedule H-5
 Department of Health, Housing, and Community Services
 Indirect Cost Rate Proposal
 Internal Plan

Indirect Costs Categories	Allocation Base	Mental Health	Public Health	Housing Development
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 146,809	\$ 80,684	\$ 27,039
General Audit (Schedule E-2)	Total expenditures	62,389	34,288	11,491
Payroll Audit (Schedule E-3)	Number of authorized employees	107,224	79,131	18,251
City Clerk's Service Costs (Schedule E-4)	Total expenditures	115,019	63,213	21,184
Management Service Costs (Schedule E-5)	Total expenditures	130,414	71,674	24,020
Budget and Fiscal Management (Schedule E-6)	Total expenditures	33,316	18,310	6,136
Purchasing (Schedule E-7)	Total expenditures	39,444	21,678	7,265
Treasury Service Costs (Schedule E-8)	Total expenditures	13,674	7,515	2,518
Accounting (Schedule E-9)	Total expenditures	56,361	30,975	10,381
Accounts Payable (Schedule E-10)	Total expenditures	12,854	7,065	2,367
Revenue Collection (Schedule E-11)	Total expenditures	189	104	35
Counter Service Costs (Schedule E-12)	Total expenditures	28,449	15,635	5,240
Billing Service Costs (Schedule E-13)	Total expenditures	2,863	1,573	527
Human Resources Costs (Schedule E-14)	Number of authorized employees	212,441	156,780	36,160
Miscellaneous Costs (Schedule E-17)	Total expenditures	184,436	101,364	33,969
Total indirect costs		\$ 1,145,882	\$ 689,989	\$ 206,583
Direct salaries and wages (Schedule D-12)		\$ 8,043,676	\$ 4,245,501	\$ 1,414,366
Indirect cost rate, FY 2024		14%	16%	15%

Schedule H-5
 Department of Health, Housing, and Community Services
 Indirect Cost Rate Proposal
 Internal Plan

Indirect Costs Categories	Allocation Base	Community Services
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 16,458
General Audit (Schedule E-2)	Total expenditures	6,994
Payroll Audit (Schedule E-3)	Number of authorized employees	18,251
City Clerk's Service Costs (Schedule E-4)	Total expenditures	12,895
Management Service Costs (Schedule E-5)	Total expenditures	14,621
Budget and Fiscal Management (Schedule E-6)	Total expenditures	3,735
Purchasing (Schedule E-7)	Total expenditures	4,422
Treasury Service Costs (Schedule E-8)	Total expenditures	1,533
Accounting (Schedule E-9)	Total expenditures	6,319
Accounts Payable (Schedule E-10)	Total expenditures	1,441
Revenue Collection (Schedule E-11)	Total expenditures	21
Counter Service Costs (Schedule E-12)	Total expenditures	3,189
Billing Service Costs (Schedule E-13)	Total expenditures	321
Human Resources Costs (Schedule E-14)	Number of authorized employees	36,160
Miscellaneous Costs (Schedule E-17)	Total expenditures	20,677
Total indirect costs		\$ 147,037
Direct salaries and wages (Schedule D-12)		\$ 980,586
Indirect cost rate, FY 2024		15%

Schedule H-6
Berkeley Public Library
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Facilities Maintenance	Library Info System
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 379,147	\$ 42,678	\$ 42,330
General Audit (Schedule E-2)	Total expenditures	32,568	3,666	3,636
Payroll Audit (Schedule E-3)	Number of authorized employees	137,052	3,857	6,428
City Clerk's Service Costs (Schedule E-4)	Total expenditures	14,997	1,688	1,674
Management Service Costs (Schedule E-5)	Total expenditures	336,808	37,912	37,603
Budget and Fiscal Management (Schedule E-6)	Total expenditures	86,040	9,685	9,606
Purchasing (Schedule E-7)	Total expenditures	147,571	16,611	16,475
Treasury Service Costs (Schedule E-8)	Total expenditures	772	87	86
Accounting (Schedule E-9)	Total expenditures	145,558	16,385	16,251
Accounts Payable (Schedule E-10)	Total expenditures	28,662	3,226	3,200
Revenue Collection (Schedule E-11)	Total expenditures	489	55	55
Counter Service Costs (Schedule E-12)	Total expenditures	73,473	8,270	8,203
Human Resources Costs (Schedule E-14)	Number of authorized employees	271,538	7,642	12,736
Miscellaneous Costs (Schedule E-17)	Total expenditures	476,324	53,617	53,179
Total indirect costs		\$ 2,130,999	\$ 205,380	\$ 211,462
Direct salaries and wages (Schedule D-12)		\$ 7,157,354	\$ 330,884	\$ 566,358
Indirect cost rate, FY 2024		30%	62%	37%

Schedule H-6
Berkeley Public Library
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Branch Library	Technical Service	Central Library
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 128,687	\$ 78,990	\$ 86,462
General Audit (Schedule E-2)	Total expenditures	11,054	6,785	7,427
Payroll Audit (Schedule E-3)	Number of authorized employees	54,319	11,571	60,876
City Clerk's Service Costs (Schedule E-4)	Total expenditures	5,090	3,124	3,420
Management Service Costs (Schedule E-5)	Total expenditures	114,317	70,169	76,807
Budget and Fiscal Management (Schedule E-6)	Total expenditures	29,203	17,925	19,621
Purchasing (Schedule E-7)	Total expenditures	50,088	30,744	33,653
Treasury Service Costs (Schedule E-8)	Total expenditures	262	161	176
Accounting (Schedule E-9)	Total expenditures	49,404	30,325	33,194
Accounts Payable (Schedule E-10)	Total expenditures	9,728	5,971	6,536
Revenue Collection (Schedule E-11)	Total expenditures	166	102	112
Counter Service Costs (Schedule E-12)	Total expenditures	24,938	15,307	16,755
Human Resources Costs (Schedule E-14)	Number of authorized employees	107,622	22,925	120,613
Miscellaneous Costs (Schedule E-17)	Total expenditures	161,671	99,235	108,623
Total indirect costs		\$ 746,549	\$ 393,334	\$ 574,274
Direct salaries and wages (Schedule D-12)		\$ 3,345,768	\$ 598,426	\$ 2,315,919
Indirect cost rate, FY 2024		22%	66%	25%

Schedule H-7
Parks, Recreation, and Waterfront
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Parks Operations
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 363,149	\$ 156,232
General Audit (Schedule E-2)	Total expenditures	61,110	26,290
Payroll Audit (Schedule E-3)	Number of authorized employees	131,269	75,435
City Clerk's Service Costs (Schedule E-4)	Total expenditures	209,342	90,062
Management Service Costs (Schedule E-5)	Total expenditures	322,597	138,786
Budget and Fiscal Management (Schedule E-6)	Total expenditures	82,410	35,454
Purchasing (Schedule E-7)	Total expenditures	225,157	96,866
Treasury Service Costs (Schedule E-8)	Total expenditures	403,495	173,589
Accounting (Schedule E-9)	Total expenditures	139,417	59,979
Accounts Payable (Schedule E-10)	Total expenditures	53,765	23,130
Revenue Collection (Schedule E-11)	Total expenditures	469	202
Counter Service Costs (Schedule E-12)	Total expenditures	70,373	30,275
Billing Service Costs (Schedule E-13)	Total expenditures	77,552	33,364
Human Resources Costs (Schedule E-14)	Number of authorized employees	260,081	149,458
Miscellaneous Costs (Schedule E-17)	Total expenditures	456,226	196,275
Total indirect costs		\$ 2,856,412	\$ 1,285,397
Direct salaries and wages (Schedule D-12)		\$ 13,048,574	\$ 5,179,084
Indirect cost rate, FY 2024		22%	25%

Schedule H-7
Parks, Recreation, and Waterfront
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Recreation	Waterfront
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 142,939	\$ 63,979
General Audit (Schedule E-2)	Total expenditures	24,053	10,766
Payroll Audit (Schedule E-3)	Number of authorized employees	36,473	19,361
City Clerk's Service Costs (Schedule E-4)	Total expenditures	82,399	36,881
Management Service Costs (Schedule E-5)	Total expenditures	126,977	56,834
Budget and Fiscal Management (Schedule E-6)	Total expenditures	32,437	14,519
Purchasing (Schedule E-7)	Total expenditures	88,624	39,668
Treasury Service Costs (Schedule E-8)	Total expenditures	158,819	71,087
Accounting (Schedule E-9)	Total expenditures	54,876	24,562
Accounts Payable (Schedule E-10)	Total expenditures	21,162	9,472
Revenue Collection (Schedule E-11)	Total expenditures	185	83
Counter Service Costs (Schedule E-12)	Total expenditures	27,699	12,398
Billing Service Costs (Schedule E-13)	Total expenditures	30,525	13,663
Human Resources Costs (Schedule E-14)	Number of authorized employees	72,264	38,360
Miscellaneous Costs (Schedule E-17)	Total expenditures	179,575	80,377
Total indirect costs		\$ 1,079,007	\$ 492,008
Direct salaries and wages (Schedule D-12)		\$ 6,077,988	\$ 1,791,503
Indirect cost rate, FY 2024		18%	27%

Schedule H-8
 Planning and Development Department
 Indirect Cost Rate Proposal
 Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Toxics Management	Land Use
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 362,083	\$ 21,447	\$ 105,704
General Audit (Schedule E-2)	Total expenditures	37,747	2,236	11,020
Payroll Audit (Schedule E-3)	Number of authorized employees	130,884	8,576	44,422
City Clerk's Service Costs (Schedule E-4)	Total expenditures	65,946	3,906	19,252
Management Service Costs (Schedule E-5)	Total expenditures	321,649	19,052	93,900
Budget and Fiscal Management (Schedule E-6)	Total expenditures	82,168	4,867	23,987
Purchasing (Schedule E-7)	Total expenditures	63,825	3,781	18,633
Treasury Service Costs (Schedule E-8)	Total expenditures	332,154	19,675	96,966
Accounting (Schedule E-9)	Total expenditures	139,007	8,234	40,581
Accounts Payable (Schedule E-10)	Total expenditures	124,389	7,368	36,313
Revenue Collection (Schedule E-11)	Total expenditures	467	28	136
Counter Service Costs (Schedule E-12)	Total expenditures	70,166	4,156	20,484
Billing Service Costs (Schedule E-13)	Total expenditures	130,277	7,717	38,032
Human Resources Costs (Schedule E-14)	Number of authorized employees	259,317	16,991	88,012
Miscellaneous Costs (Schedule E-17)	Total expenditures	454,886	26,944	132,796
Total indirect costs		\$ 2,574,965	\$ 154,978	\$ 770,236
Direct salaries and wages (Schedule D-12)		\$ 10,724,399	\$ 707,632	\$ 3,296,121
Indirect cost rate, FY 2024		24%	22%	23%

Schedule H-8
 Planning and Development Department
 Indirect Cost Rate Proposal
 Internal Plan

Indirect Costs Categories	Allocation Base	Energy and Sustainable Development	Building & Safety	Permit Service Center
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 33,429	\$ 169,584	\$ 31,919
General Audit (Schedule E-2)	Total expenditures	3,485	17,679	3,328
Payroll Audit (Schedule E-3)	Number of authorized employees	10,550	52,529	14,807
City Clerk's Service Costs (Schedule E-4)	Total expenditures	6,088	30,886	5,813
Management Service Costs (Schedule E-5)	Total expenditures	29,696	150,646	28,355
Budget and Fiscal Management (Schedule E-6)	Total expenditures	7,586	38,484	7,244
Purchasing (Schedule E-7)	Total expenditures	5,893	29,893	5,626
Treasury Service Costs (Schedule E-8)	Total expenditures	30,666	155,566	29,281
Accounting (Schedule E-9)	Total expenditures	12,834	65,105	12,254
Accounts Payable (Schedule E-10)	Total expenditures	11,484	58,258	10,965
Revenue Collection (Schedule E-11)	Total expenditures	43	219	41
Counter Service Costs (Schedule E-12)	Total expenditures	6,478	32,863	6,185
Billing Service Costs (Schedule E-13)	Total expenditures	12,028	61,016	11,485
Human Resources Costs (Schedule E-14)	Number of authorized employees	20,903	104,074	29,337
Miscellaneous Costs (Schedule E-17)	Total expenditures	41,997	213,049	40,100
Total indirect costs		\$ 233,158	\$ 1,179,851	\$ 236,742
Direct salaries and wages (Schedule D-12)		\$ 937,277	\$ 4,737,235	\$ 1,046,133
Indirect cost rate, FY 2024		25%	25%	23%

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

Indirect Costs Categories	Allocation Base	Department Total	Support Service
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 965,732	\$ 121,453
General Audit (Schedule E-2)	Total expenditures	145,119	18,251
Payroll Audit (Schedule E-3)	Number of authorized employees	349,088	54,985
City Clerk's Service Costs (Schedule E-4)	Total expenditures	86,695	10,903
Management Service Costs (Schedule E-5)	Total expenditures	857,889	107,890
Budget and Fiscal Management (Schedule E-6)	Total expenditures	219,155	27,561
Purchasing (Schedule E-7)	Total expenditures	69,198	8,703
Treasury Service Costs (Schedule E-8)	Total expenditures	445,188	55,988
Accounting (Schedule E-9)	Total expenditures	370,754	46,627
Accounts Payable (Schedule E-10)	Total expenditures	33,220	4,178
Revenue Collection (Schedule E-11)	Total expenditures	1,246	157
Counter Service Costs (Schedule E-12)	Total expenditures	187,144	23,536
Billing Service Costs (Schedule E-13)	Total expenditures	1,456	183
Human Resources Costs (Schedule E-14)	Number of authorized employees	691,640	108,940
Miscellaneous Costs (Schedule E-17)	Total expenditures	1,213,252	152,582
Total indirect costs		\$ 5,636,776	\$ 741,935
Direct salaries and wages (Schedule D-12)		\$ 41,397,421	\$ 6,432,313
Indirect cost rate, FY 2024		14%	12%

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

Indirect Costs Categories	Allocation Base	Patrol	Police Investigation	Police Professional Standards
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 565,602	\$ 223,233	\$ 55,444
General Audit (Schedule E-2)	Total expenditures	84,992	33,545	8,332
Payroll Audit (Schedule E-3)	Number of authorized employees	175,183	83,116	35,804
City Clerk's Service Costs (Schedule E-4)	Total expenditures	50,775	20,040	4,977
Management Service Costs (Schedule E-5)	Total expenditures	502,441	198,305	49,253
Budget and Fiscal Management (Schedule E-6)	Total expenditures	128,353	50,659	12,582
Purchasing (Schedule E-7)	Total expenditures	40,527	15,995	3,973
Treasury Service Costs (Schedule E-8)	Total expenditures	260,734	102,907	25,559
Accounting (Schedule E-9)	Total expenditures	217,140	85,701	21,286
Accounts Payable (Schedule E-10)	Total expenditures	19,456	7,679	1,907
Revenue Collection (Schedule E-11)	Total expenditures	730	288	72
Counter Service Costs (Schedule E-12)	Total expenditures	109,605	43,259	10,744
Billing Service Costs (Schedule E-13)	Total expenditures	853	337	84
Human Resources Costs (Schedule E-14)	Number of authorized employees	347,087	164,676	70,937
Miscellaneous Costs (Schedule E-17)	Total expenditures	710,567	280,448	69,655
Total indirect costs		\$ 3,214,046	\$ 1,310,188	\$ 370,608
Direct salaries and wages (Schedule D-12)		\$ 23,768,793	\$ 9,170,535	\$ 2,025,780
Indirect cost rate, FY 2024		14%	14%	18%

Schedule H-10
Public Works Department
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Transportation	General Engineering
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 1,100,113	\$ 129,158	\$ 123,421
General Audit (Schedule E-2)	Total expenditures	177,919	20,889	19,961
Payroll Audit (Schedule E-3)	Number of authorized employees	398,242	50,668	56,169
City Clerk's Service Costs (Schedule E-4)	Total expenditures	320,688	37,650	35,978
Management Service Costs (Schedule E-5)	Total expenditures	978,211	114,847	109,745
Budget and Fiscal Management (Schedule E-6)	Total expenditures	249,892	29,339	28,035
Purchasing (Schedule E-7)	Total expenditures	288,327	33,851	32,347
Treasury Service Costs (Schedule E-8)	Total expenditures	17,141	2,012	1,923
Accounting (Schedule E-9)	Total expenditures	422,754	49,633	47,429
Accounts Payable (Schedule E-10)	Total expenditures	153,300	17,998	17,199
Revenue Collection (Schedule E-11)	Total expenditures	1,422	167	160
Counter Service Costs (Schedule E-12)	Total expenditures	213,389	25,053	23,940
Billing Service Costs (Schedule E-13)	Total expenditures	16,051	1,884	1,801
Human Resources Costs (Schedule E-14)	Number of authorized employees	788,646	100,339	111,232
Miscellaneous Costs (Schedule E-17)	Total expenditures	1,383,415	162,419	155,205
Total indirect costs		\$ 6,509,510	\$ 775,909	\$ 764,544
Direct salaries and wages (Schedule D-12)		\$ 29,442,592	\$ 3,570,071	\$ 4,264,956
Indirect cost rate, FY 2024		22%	22%	18%

Schedule H-10
Public Works Department
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Zero Waste Management	Equipment Maintenance	Facility Maintenance
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 465,176	\$ 106,947	\$ 119,952
General Audit (Schedule E-2)	Total expenditures	75,232	17,296	19,400
Payroll Audit (Schedule E-3)	Number of authorized employees	132,265	22,631	46,111
City Clerk's Service Costs (Schedule E-4)	Total expenditures	135,601	31,176	34,967
Management Service Costs (Schedule E-5)	Total expenditures	413,631	95,097	106,660
Budget and Fiscal Management (Schedule E-6)	Total expenditures	105,665	24,293	27,247
Purchasing (Schedule E-7)	Total expenditures	121,917	28,030	31,438
Treasury Service Costs (Schedule E-8)	Total expenditures	7,248	1,666	1,869
Accounting (Schedule E-9)	Total expenditures	178,759	41,098	46,095
Accounts Payable (Schedule E-10)	Total expenditures	64,822	14,903	16,715
Revenue Collection (Schedule E-11)	Total expenditures	601	138	155
Counter Service Costs (Schedule E-12)	Total expenditures	90,230	20,745	23,267
Billing Service Costs (Schedule E-13)	Total expenditures	6,787	1,560	1,750
Human Resources Costs (Schedule E-14)	Number of authorized employees	261,928	44,817	91,314
Miscellaneous Costs (Schedule E-17)	Total expenditures	584,969	134,488	150,842
Total indirect costs		\$ 2,644,832	\$ 584,885	\$ 717,783
Direct salaries and wages (Schedule D-12)		\$ 10,953,494	\$ 1,768,595	\$ 3,253,401
Indirect cost rate, FY 2024		24%	33%	22%

Schedule H-10
Public Works Department
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Streets & Utilities
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 155,458
General Audit (Schedule E-2)	Total expenditures	25,142
Payroll Audit (Schedule E-3)	Number of authorized employees	90,398
City Clerk's Service Costs (Schedule E-4)	Total expenditures	45,317
Management Service Costs (Schedule E-5)	Total expenditures	138,232
Budget and Fiscal Management (Schedule E-6)	Total expenditures	35,312
Purchasing (Schedule E-7)	Total expenditures	40,744
Treasury Service Costs (Schedule E-8)	Total expenditures	2,422
Accounting (Schedule E-9)	Total expenditures	59,740
Accounts Payable (Schedule E-10)	Total expenditures	21,663
Revenue Collection (Schedule E-11)	Total expenditures	201
Counter Service Costs (Schedule E-12)	Total expenditures	30,154
Billing Service Costs (Schedule E-13)	Total expenditures	2,268
Human Resources Costs (Schedule E-14)	Number of authorized employees	179,017
Miscellaneous Costs (Schedule E-17)	Total expenditures	195,491
Total indirect costs		\$ 1,021,559
Direct salaries and wages (Schedule D-12)		\$ 5,632,077
Indirect cost rate, FY 2024		18%

Schedule H-11
Police Accountability Board
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Police Accountability Board
Legal Service Costs (Schedule E-1)	Total expenditures	\$ 15,998	\$ 15,998
General Audit (Schedule E-2)	Total expenditures	1,956	1,956
Payroll Audit (Schedule E-3)	Number of authorized employees	5,588	5,588
Management Service Costs (Schedule E-5)	Total expenditures	14,212	14,212
Budget and Fiscal Management (Schedule E-6)	Total expenditures	3,630	3,630
Accounting (Schedule E-9)	Total expenditures	6,142	6,142
Accounts Payable (Schedule E-10)	Total expenditures	1,686	1,686
Revenue Collection (Schedule E-11)	Total expenditures	21	21
Counter Service Costs (Schedule E-12)	Total expenditures	3,100	3,100
Human Resources Costs (Schedule E-14)	Number of authorized employees	11,457	11,457
Miscellaneous Costs (Schedule E-17)	Total expenditures	20,098	20,098
Total indirect costs		\$ 83,888	\$ 83,888
Direct salaries and wages (Schedule D-12)		\$ 466,408	\$ 466,408
Indirect cost rate, FY 2024		18%	18%