



AMENDED AGENDA
POSTED 6-3-2019 at
5:15 p.m.

City of Lemon Grove
City Council Regular Meeting Agenda
Tuesday, June 4, 2019, 6:00 p.m.

Lemon Grove Community Center
3146 School Lane, Lemon Grove, CA

The City Council also sits as the Lemon Grove Housing Authority, Lemon Grove Sanitation District Board, Lemon Grove Roadway Lighting District Board, and Lemon Grove Successor Agency

Call to Order

Pledge of Allegiance:

Changes to the Agenda:

Presentation:

Winners of the 29th Annual Treganza History Essay Competition Awards for Grade 3, and a Special Recognition in the 9th Annual Robert “Bobby” Carroll History Essay Competition for Grade 8, both in the Lemon Grove School District.

Introduction of New Sergeant for the San Diego County Sheriff’s Office – Lemon Grove Substation

Proclamation Recognizing San Diego County Water Authority Celebrating 75 Years

SANDAG Big Vision and 5 Big Moves for the 2021 Regional Plan Update presented by SANDAG Executive Director Hasan Ikhata.

Public Comment:

(Note: In accordance with State Law, the general public may bring forward an item not scheduled on the agenda; however, the City Council may not take any action at this meeting. If appropriate, the item will be referred to staff or placed on a future agenda.)

City Council Oral Comments and Reports on Meetings Attended at the Expense of the City.
(GC 53232.3 (d)) *(53232.3.(d) states that members of a legislative body shall provide brief reports on meetings attended at the expense of the local agency at the next regular meeting of the legislative body.)*

1. Consent Calendar:

(Note: The items listed on the Consent Calendar will be enacted in one motion unless removed from the Consent Calendar by Council, staff, or the public.)

A. Waive Full Text Reading of All Ordinances on the Agenda

Reference: Kristen Steinke, City Attorney

Recommendation: Waive the full text reading of all ordinances included in this agenda; Ordinances shall be introduced and adopted by title only.

B. City of Lemon Grove Payment Demands

Reference: Molly Brennan, Finance Director

Recommendation: Ratify Demands

C. Approval of Meeting Minutes

Regular Meeting
May 21, 2019

Reference: Shelley Chapel, City Clerk
Recommendation: Approve Minutes

D. Fiscal Year 2019-2020 City Calendar

Reference: Roberto Hildago, Human Resource Manager
Recommendation: Adopt a Resolution entitled, "A Resolution of the City Council of the City of Lemon Grove, California, establishing a Fiscal Year 2019-2020 City Calendar."

E. Rejection of Claim

Reference: Mike James, Assistant City Manager / Public Works Director
Recommendation: City Council rejects the Claim submitted by Liliana Yanez Alvarado.

F. Rejection of Claim

Reference: Mike James, Assistant City Manager / Public Works Director
Recommendation: City Council rejects the Claim submitted by Christopher Williams.

G. Rejection of Claim

Reference: Mike James, Assistant City Manager / Public Works Director
Recommendation: City Council rejects the Claim submitted by Dante Pride on behalf of Mava Trust.

H. Rejection of Claim

Reference: Mike James, Assistant City Manager / Public Works Director
Recommendation: City Council rejects the Claim submitted by Leroy Mattar.

I. Establishing a 2.875% Increase to the Sewer System Charge for Fiscal Year 2019-2020. (Sanitation District Item)

Reference: Mike James, Assistant Executive Manager
Recommendation: Adopt Ordinance No. 30 entitled, "An Ordinance Amending Ordinance No. 28 of the Lemon Grove Sanitation District Describing Methods for Calculating Sewer Use Charges and Repealing Ordinance No. 29."

Public Hearing:

2. Approve the Inflatable Jumper Fee

Reference: Mike James, Assistant City Manager / Public Works Director
Recommendation: Adopt a Resolution entitled, "A Resolution of the City Council of the City of Lemon Grove, California, Approving the Inflatable Jumper Fee of \$40."

Reports to Council:

3. Overhead and Indirect Cost Allocation Plan

Reference: Molly Brennan, Finance Manager

Recommendation: *Adopt a Resolution entitled, "A Resolution of the City Council of the City of Lemon Grove, California, Approving Fiscal Year 2019-2020 Full Cost Allocation Plan."*

4. Draft Fiscal Year 2019-2020 Consolidated Operating and Capital Budget

Reference: Molly Brennan, Finance Manager

Recommendation: *Review and Discuss.*

Closed Session:

➤ LIABILITY CLAIM

Government Code Section 54956.95

Claimant: David Bryan Turner

Claimed Against: City of Lemon Grove

➤ CONFERENCE WITH LABOR NEGOTIATORS Government Code Section 54957.7

Employee Organization: Lemon Grove Firefighters Association, Local 2728 of the International Association of Firefighters

City Representatives: Lydia Romero, City Manager, Mike James, Assistant City Manager/Public Works Director, Molly Brennan, Finance Manager, and Roberto Hidalgo, Human Resources Manager

Adjournment

In compliance with the Americans with Disabilities Act (ADA), the City of Lemon Grove will provide special accommodations for persons who require assistance to access, attend and/or participate in meetings of the City Council. If you require such assistance, please contact the City Clerk at (619) 825-3800 or email schapel@lemongrove.ca.gov. A full agenda packet is available for public review at City Hall.

AFFIDAVIT OF NOTIFICATION AND POSTING

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO) SS
CITY OF LEMON GROVE)

I, Shelley Chapel, MMC, City Clerk of the City of Lemon Grove, hereby declare under penalty of perjury that a copy of the above Agenda of the Regular Meeting of the City Council of the City of Lemon Grove, California, was delivered and/or notice by email not less than 72 hours before the hour of 12:00 p.m. on May 31, 2019, to the members of the governing agency, and caused the agenda to be posted on the City's website at www.lemongrove.ca.gov and at Lemon Grove City Hall, 3232 Main Street Lemon Grove, CA 91945.

/s/: Shelley Chapel

Shelley Chapel, MMC, City Clerk



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Recommendation: Ratify Demands

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STATE OF CALIFORNIA)
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/s/: Shelley Chapel

Shelley Chapel, MMC, City Clerk



CITY OF LEMON GROVE

CITY COUNCIL STAFF REPORT

Item No. 1.A

Meeting Date: June 4, 2019

Submitted to: Honorable Mayor and Members of the City Council

Department: City Manager's Office

Staff Contact: Kristen Steinke, City Attorney

Item Title: **Waive the Full Text Reading of all Ordinances**

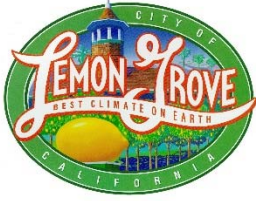
Summary: Waive the full text reading of all ordinances included in this agenda. Ordinances shall be introduced and adopted by title only.

Environmental Review:

- | | |
|---|---|
| <input checked="" type="checkbox"/> Not subject to review | <input type="checkbox"/> Negative Declaration |
| <input type="checkbox"/> Categorical Exemption, Section | <input type="checkbox"/> Mitigated Negative Declaration |

Fiscal Impact: None.

Public Notification: None.



CITY OF LEMON GROVE

CITY COUNCIL STAFF REPORT

Item No. 1.B

Meeting Date: June 4, 2019

Submitted to: Honorable Mayor and Members of the City Council

Department: City Manager's Office

Staff Contact: Molly Brennan, Finance Manager

<mailto:MBrennan@lemongrove.ca.gov>

Item Title: **City of Lemon Grove Payment Demands**

Recommended Action: Ratify Demands.

Environmental Review:

- | | |
|---|---|
| <input checked="" type="checkbox"/> Not subject to review | <input type="checkbox"/> Negative Declaration |
| <input type="checkbox"/> Categorical Exemption, Section | <input type="checkbox"/> Mitigated Negative Declaration |

Fiscal Impact: None.

Public Notification: None.

City of Lemon Grove Demands Summary

Approved as Submitted:

Molly Brennan, Finance Manager

For Council Meeting: 06/04/19

ACH/AP Checks 05/13/19-05/22/19 337,163.21

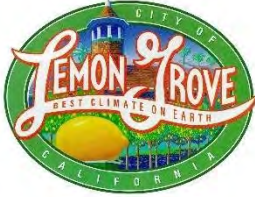
Payroll - 05/21/19 120,044.28

Total Demands 457,207.49

CHECK NO	INVOICE NO	VENDOR NAME	CHECK DATE	Description	INVOICE AMOUNT	CHECK AMOUNT
ACH	Apr19	Wells Fargo Bank	05/13/2019	Bank Service Charge - Apr'19	196.47	196.47
ACH	May7 19	US Treasury	05/14/2019	Federal Taxes 5/7/19	26,416.87	26,416.87
ACH	Apr19	Home Depot Credit Services	05/16/2019	Home Depot Purchases - Apr'19	705.72	705.72
ACH	Refill 5/21/19	Pitney Bowes Global Financial Services LLC	05/22/2019	Postage Usage 5/21/19	250.00	250.00
11309	0161	A Aaron Lock & Key	05/15/2019	Keys - Comm Ctr	17.81	17.81
11310	4/22/2019	AT&T	05/15/2019	Backup City Hall Internet 3/23/19-4/22/19	80.00	80.00
11311	5656693227	AutoZone, Inc.	05/15/2019	Coolant/Funnel	20.45	20.45
11312	4815743	Bearcom	05/15/2019	Portable Radios Monthly Contract 4/22/19-5/21/19	150.00	150.00
11313	Reimb 5/7/19	Boyce, Stephanie	05/15/2019	Mileage - Boyce 11/14/18-5/2/19	122.39	122.39
11314	20078336	Canon Financial Services Inc.	05/15/2019	Canon Plotter 2 Yr Carepack Contract Charge 5/20/19-6/19/19	72.73	72.73
11315	4018271414	Cintas Corporation #694	05/15/2019	Janitorial Supplies - Fire - 3/14/19	379.05	379.05
11316	1235	City of Chula Vista	05/15/2019	Animal Control Services- Mar '19	24,163.00	24,163.00
11317	FRS0000154	City of El Cajon	05/15/2019	Overtime Reimbursement - Groller 4/19/19	1,227.23	12,828.77
	FRS0000154			Overtime Reimbursement - Kinoshita 4/11/19	1,111.86	
	FRS0000154			Overtime Reimbursement - Mehren 4/18/19	1,197.49	
	FRS0000154			Overtime Reimbursement - Pearson 4/14/19	1,197.49	
	FRS0000154			Overtime Reimbursement - Pinson 4/15/19	1,197.49	
	FRS0000154			Overtime Reimbursement - Silonov 4/13/19	1,197.49	
	FRS0000156			Overtime Reimbursement - Groller 4/20/19	1,227.23	
	FRS0000156			Overtime Reimbursement - Kinoshita 4/27/19	1,139.67	
	FRS0000156			Overtime Reimbursement - Kelsen 4/26/19	1,197.49	
	FRS0000156			Overtime Reimbursement - Padilla 5/3/19	937.84	
	FRS0000156			Overtime Reimbursement - Pinson 4/22/19	1,197.49	
11318	81958780	Corelogic Solutions, LLC.	05/15/2019	RealQuest Graphics Package - Apr'19	300.00	300.00
11319	19LEMGRNGRCS03	County of San Diego, NextGen RCS	05/15/2019	NextGen RCS Shared Backbone Infrastructure Cost - Pymt #3	48,954.89	48,954.89
11320	4/30/2019 5/4/2019	Cox Communications	05/15/2019	Internet/Community Ctr- 4/30/19-5/29/19 Phone/Rec Ctr/ 3131 School Ln 5/4/19-6/3/19	75.00 98.05	173.05
11321	050218560	DAR Contractors	05/15/2019	Animal Disposal- Apr'19	162.00	162.00
11322	041819	Del Rosario, Franco	05/15/2019	Stipend for Hearing Officer - 4/18/19	75.00	75.00
11323	0078748-IN	Doggie Walk Bags Inc.	05/15/2019	4,270 Doggie Walk Dispenser Bags w/Pouch	1,136.39	1,136.39
11324	20191796	Dudek	05/15/2019	Prof Svcs: Inspection Support Svcs 2/23/19-3/29/19	895.00	895.00
11325	4/22-25/19	Esgil Corporation	05/15/2019	75% Building Fees- 4/22/19-4/25/19	2,980.40	2,980.40
11326	60771	EW Truck & Equipment Company, Inc.	05/15/2019	LGPW#32- GapVax - Repair Front Brakes/Rear Seal Leak	2,265.70	2,265.70
11327	73345701	Hawthorne Machinery Co	05/15/2019	Eq Rental- Track Loader/Skid Steer Brush Cutter/City WeedAbatemt	2,860.84	2,860.84
11328	092817-1	Heartland Fire Training Facility	05/15/2019	Re-issue: Registration - LARRO Course Sep 13-15, 2017-Lopez	91.00	91.00
11329	73165	House of Automation	05/15/2019	Prev Maintenance - PW Yard Security Gate	168.00	168.00
11330	9331	I.B. Trophies & Awards	05/15/2019	Name Badge- Gamester/Pepin/Schroeder/Hull	59.62	59.62
11331	133175 133450 133429 133430	Knott's Pest Control, Inc.	05/15/2019	On Call Pest Control- Lemon Grove Park 4/12/19 On Call Pest Control- Lemon Grove Park 2nd visit 4/22/19 Monthly Bait Stations- Civic Ctr - May19 Monthly Bait Stations- Sheriff - May19	300.00 300.00 60.00 45.00	705.00

11332	1812	Law Offices of James F. Holtz, APC	05/15/2019	Legal Svcs: GHC0017548- Svcs thru 1/4/19	4,539.52	4,539.52
11333	201905	Lemon Grove Car Wash, Inc.	05/15/2019	Car Wash - LGPW #31 - 4/4/19	22.99	22.99
11334	Apr 19 Apr 19 Apr 19 Apr 19 Apr 19	Lounsbury Ferguson Altona & Peak LLP	05/15/2019	General 03529-00001 Apr '19 Code Enforcemnt 03529-00002 Apr '19 03529-00013 - Apr '19 03529-00011 - Apr '19 03529-00006 - Apr '19	4,830.60 100.10 4,620.80 199.20 2,282.55	12,033.25
11335	4641985	Mallory Safety and Supply, LLC	05/15/2019	Nitrile Gloves	128.70	128.70
11336	1628	Miller Spatial Services, LLC	05/15/2019	GIS Analyst/Consulting/Support Services- thru 04/05/19	1,560.00	1,560.00
11337	3010294119	Parkhouse Tire Inc.	05/15/2019	LGPW#32- GapVax- Fleet Service/6 Tires & Installation	4,059.21	4,059.21
11338	31698341 31709593	RCP Block & Brick, Inc.	05/15/2019	Mortar/Bucket- Brick Repairs - City Hall Hi-Strength Concrete Mix/Rapid Set Concrete Mix - Berry St Park	26.58 62.56	89.14
11339	37296	Reliance Foundry	05/15/2019	4 Architectural Bollards/Replacement -Promenade Proj- North Ave	2,198.00	2,198.00
11340	18473A(4)	Rick Engineering Company	05/15/2019	Prof Svc: CLG Drainage Master Plan 2/23/19-3/29/19	67,817.96	67,817.96
11341	4/23/2019 4/23/2019 Apr19	SDG&E	05/15/2019	3500 1/2 Main- 3/20/19-4/21/19 3601 1/2 LGA- 3/20/19-4/21/19 Gas & Electric 3/20/19-4/21/19	203.10 33.78 20,902.70	21,139.58
11342	90755968-001	SiteOne Landscape Supply, LLC	05/15/2019	Sprinkler Supplies - PW/Grounds	38.30	38.30
11343	00081616	The East County Californian	05/15/2019	Notice of Decision - MMD MUP - Federal 5/9/19	206.50	206.50
11344	6/10/19	Velazquez, Julio - DJ BodyRawk	05/15/2019	LG Summer Meals Kick Off Event/DJ Services 6/10/19	350.00	350.00
11345	72190714	Vulcan Materials Company	05/15/2019	Asphalt/SS1H 4.5 Gallon Bucket	184.90	184.90
11346	Williams	Williams, Vanessa	05/15/2019	Refund/Williams, Vanessa/Duplicate Alarm Permit Payment	75.00	75.00
11347	33545-IN	Aztec Landscaping Inc.	05/22/2019	Landscape Mgmt Svc - Apr'19	9,629.00	9,629.00
11348	May 19 May2019	BCC	05/22/2019	LTD Insurance - May19 Life Insurance -May19	648.53 83.72	732.25
11349	5/21/19	California State Disbursement Unit	05/22/2019	Wage Withholding Pay Period Ending 5/21/19	161.53	161.53
11350	20078335	Canon Financial Services Inc.	05/22/2019	Canon Copier Contract Charge 5/20/19-6/19/19	81.35	81.35
11351	4020756920 4021189775 4021635447 4021635462	Cintas Corporation #694	05/22/2019	Janitorial Supplies - 4/25/19 Janitorial Supplies - 5/2/19 Janitorial Supplies - 5/9/19 Janitorial Supplies - 5/9/19	339.28 218.66 1,017.19 290.29	1,865.42
11352	20937 20937 20937 20937 20937 20937 20937 20937 20937 20937 20937 20937	City of La Mesa	05/22/2019	Overtime Reimbursement - Hubert 3/1/19 Overtime Reimbursement - Granger 3/16/19 Overtime Reimbursement - Sergeant 3/16/19 Overtime Reimbursement - Pantovich 3/18/19 Overtime Reimbursement - Brown 3/25/19 Overtime Reimbursement - Runkle 3/31/19 Overtime Reimbursement - Jacobson 4/3/19 Overtime Reimbursement - De Leon 4/9/19 Overtime Reimbursement - Brown 4/12/19 Overtime Reimbursement - Provence 4/13/19 Overtime Reimbursement - Tasco 4/16/19	1,154.35 1,046.83 1,257.14 1,257.14 1,099.21 1,257.14 1,099.21 425.27 1,099.21 1,154.35 1,154.35	12,004.20
11353	Corea	Corea, Amy	05/22/2019	Refund/Corea, Amy/Deposit - LBH-4/20/19	200.00	200.00
11354	4939	D- Max Engineering Inc.	05/22/2019	7309 Broadway MMD Stormwater Quality Reqs Review 4/10-25/19	342.50	342.50
11355	Edwards	Edwards, Celina Marie	05/22/2019	Refund/Edwards, Celina M/Deposit - Courtyard- 4/28/19	200.00	200.00
11356	26669	Excell Security, Inc.	05/22/2019	Senior Center Security Guard - 5/4/19	119.76	119.76
11357	93824 94670	Horton, Oberrecht, Kirkpatrick & Martha, APC	05/22/2019	Legal Svcs: GHC 0019886 Legal Svcs: GHC 0019886	7,289.83 12,486.12	19,775.95
11358	May21 19	ICMA	05/22/2019	ICMA Deferred Compensation Pay Period Ending 5/21/19	580.77	580.77
11359	GHC0024247	Lambaren, Francisco	05/22/2019	Re-issue: Claim Settlement - GHC0024247	1,414.61	1,414.61
11360	1852	Law Offices of James F. Holtz, APC	05/22/2019	Legal Svcs: GHC0017548	3,915.00	3,915.00
11361	INV25587	Logicopy	05/22/2019	Ricoh C3502 Copier Contract Charge- PW Yard - 5/7/19-6/6/19	51.58	51.58
11362	Payroll Payroll	Manderson, Brandon	05/22/2019	Payroll Re Issue- 11/26/14-12/9/14 Payroll Re Issue- 11/23/16-12/6/16	46.16 106.02	152.18

11363	19-03 #3	Matrix Consulting Group	05/22/2019	Prof Svcs: Cost Allocation Plan- Apr'19	2,000.00	2,000.00
11364	IN1329246 IN1329246 IN1329246 IN1329246	Municipal Emergency Services Inc.	05/22/2019	8 Self Rescue Waist Belts - Fire 8 Innovations Belts -NFPA Ladders/Multi-use Straps - Fire 8 Custom Lever Kits with Escape Roop & Hook - Fire 8 Custom Lever Kit Bags - Fire	5,752.30 955.27 3,170.38 1,628.72	11,506.67
11365	149786	Pacific Sweeping	05/22/2019	Street Sweeping/Parking Lot/Power Washing/Bus Shelters - Apr'19	6,428.55	6,428.55
11366	1 2 3	RXR Plumbing, Inc.	05/22/2019	Plumbing Repair/Clogged Drain - Fire Stn Plumbing Repair/Clogged Kitchen Sink - Fire Stn Replace Water Heater - Community Ctr	253.00 725.00 4,541.61	5,519.61
11367	Payroll	Sessom, Mary	05/22/2019	Payroll Re Issue- 12/7/16-12/20/16	390.41	390.41
11368	May 23 May 9	Southern CA Firefighters Benefit Trust	05/22/2019	LG Firefighters Benefit Trust 5/23/19 LG Firefighters Benefit Trust 5/9/19	784.55 784.55	1,569.10
11369	8054235627	Staples Advantage	05/22/2019	Office Supplies & Copy Paper - City Hall	579.96	579.96
11370	00081746	The East County Californian	05/22/2019	Ordinance No. 452 - Home-Sharing - 5/16/19	84.00	84.00
11371	44578 45411 46825	Tyson & Mendes, LLP	05/22/2019	Legal Svcs: GHC0019886- Svcs thru 12/12/18 Legal Svcs: GHC0019886- Svcs thru 1/9/19 Legal Svcs: GHC0019886- Svcs thru 3/4/19	26,758.95 2,473.12 11,325.40	40,557.47
11372	STMT 4/22/2019	US Bank Corporate Payment Systems	05/22/2019	Vehicle Repair - E310/Rear Brake Light Bulb Drain Cleaner Rental- Fire Supplies/Padlocks Vehicle Maint/E310 Transmission Fluid Small Tools/Auto Lockout Pump Wedge Vehicle Repair/Fire Chief/'04 Exped/Front Brakes/Throttle Station Supplies Quikbooks Online - Renewal Lodging/Riverside/Bicycle Patrol Trng-Dep Ramos 4/1/19-4/4/19 Passport Processing Supplies Lodging/Anaheim/CCAC Conf- Chapel 4/4/19-4/5/19 Job Posting/Dir PW 4/1/19 HR Training/FLSA- Hidalgo 4/3/19 HR Training/Classification & Comp- Hidalgo 4/22/19 Candy/Eggstravaganza 4/20/19 Dutch Door/Finance Hallway/City Hall Sewer Camera Eq- Monitor & Portable Hard Drive Supplies/Gate Project- Berry St Park Keyboard & Mouse/Fire	11.34 39.89 59.80 27.14 49.35 483.30 27.97 215.00 676.60 32.35 370.42 225.00 75.00 284.00 118.05 817.82 325.30 98.50 46.33	3,983.16
11373	9829405217	Verizon Wireless	05/22/2019	Modems- Cardiac Monitors - 4/4/19-5/3/19	14.04	14.04
11374	Villegas	Villegas, Rafael	05/22/2019	Refund/Villegas, Rafael/Deposit - LBH- 4/27/19	200.00	200.00
					337,163.21	337,163.21



CITY OF LEMON GROVE

CITY COUNCIL STAFF REPORT

Item No. 1.C

Meeting Date: June 4, 2019

Submitted to: Honorable Mayor and Members of the City Council

Department: City Manager's Office

Staff Contact: Shelley Chapel, City Clerk

Schapel@lemongrove.ca.gov

Item Title: **Approval of City Council Meeting Minutes**

Recommended Action: Approval of City Council Meeting Minutes.

Environmental Review:

- | | |
|--|---|
| <input checked="" type="checkbox"/> Not subject to review Negative | <input type="checkbox"/> Declaration |
| <input type="checkbox"/> Categorical Exemption, Section | <input type="checkbox"/> Mitigated Negative Declaration |

Fiscal Impact: None.

Public Notification: None.

**MINUTES OF A MEETING OF
THE LEMON GROVE CITY COUNCIL
TUESDAY, MAY 21, 2019**

*The City Council also sits as the Lemon Grove Housing Authority,
Lemon Grove Sanitation District Board, Lemon Grove Roadway Lighting District Board,
and Lemon Grove Successor Agency.*

Call To Order:

Mayor Vasquez called the Regular Meeting to order at 6:00 p.m.

Present: Mayor Racquel Vasquez, Mayor Pro Tem David Arambula, Councilmember Jerry Jones, Councilmember Jennifer Mendoza, and Councilmember Matt Mendoza.

Absent: None.

Staff Members Present:

Lydia Romero, City Manager, Kristen Steinke, City Attorney, Mike James, Assistant City Manager/Public Works Director, Steven Swaney, Fire Chief, Lieutenant M. Rand, San Diego County Sheriff's Office - Lemon Grove Substation, Roberto Hidalgo, Human Resources Manager, and Molly Brennan, Finance Manager, and Ralph Dimarucut, Management Analyst.

Pledge of Allegiance:

Pledge of Allegiance to the Flag was led by Cub Scout Pack 108.

Changes to the Agenda:

Introduction of new Sergeant, San Diego County Sheriff's Office – Lemon Grove Substation will be removed from the agenda.

Presentations:

Mayor Vasquez asked Mike James, Assistant City Manager / Public Works Director to the podium to receive the presentation of Proclamation Recognizing Public Works Week. James asked the Public Works employees to join him.

Mayor Vasquez invited Fire Chief Swaney to introduce the new Fire Marshall, Elette Nash.

Mayor Vasquez invited Mike James, Assistant City Manager / Public Works Director to introduce the new Community Services Assistant, Marlene Torres

Public Comments:

Appeared to comment were: John L. Wood, Mary, Liana LeBaron, Keiliki Rodriguez, and Linda Martin

City Council Oral Comments & Reports on Meetings Attended At City Expense: (G.C. 53232.3(d))

City Clerk Shelley Chapel announced that the City of Lemon Grove Passport Acceptance Facility is now open for processing passports on an appointment only basis.

Councilmember M. Mendoza attended the following meetings and events:

- Attended the Helix Water District Meeting

Councilmember J. Mendoza attended the following meetings and events:

- Lions Club Salsa Tasting Fundraiser Contest
- League of California Cities Monthly Meeting attended along with Mike Viglione, Associate Planner
- Art Days at the Lemon Grove Library
- Bike to Work Pit Stop in Lemon Grove on Bike to Work Day
- Soroptimist Awards Dinner (Thanked Mayor Vasquez for presenting at the event)

Councilmember Jones attended the following meetings and events:

- IROC (Independent Rate Oversight Committee) Subcommittee Meetings – Metro Wastewater
- Ride along with Sheriff's Department

Mayor Pro Tem Arambula attended the following meetings and events:

- MTS Board Meeting

Mayor Vasquez attended the following meetings and events:

- San Diego Tourism Authority 65th Annual Meeting
- SANDAG Board of Directors Meeting
- Chicano Federation 50th Anniversary Ball
- American Public Works Association Welcome Reception for the California Transportation Commission
- San Diego County Taxpayers Association 24th Annual Goldens Reception
- San Diego Housing Federation Ruby Awards
- Soroptimist Int'l of Lemon Grove Annual Awards Dinner along with Councilmember J. Mendoza

Consent Calendar:

- A. Waive Full Text Reading of All Ordinances on the Agenda.
- B. Ratification of Payment of Demands
- C. City Council Meeting Minutes for May 7, 2019
- D. Approval of Resolution No. 2019-3654, Awarding a Contract to Southwest Signal Service for Traffic Signal and Communications System Maintenance; Emergency Repairs; and Related Construction Service Contract No. 2019-19.
- E. Approval of Resolution No. 2019-3655 entitled, "A Resolution of the City Council of the City of Lemon Grove, California, Authorizing a One-Year Extension of the Existing Contract Between the City and CTE, Inc. for Street Light Maintenance and Repair for Fiscal Year 2019-20," and Resolution No. 2019-173 entitled, "A Resolution of the Lemon Grove Roadway Lighting District Board Authorizing a One-Year Extension for the Existing

Contract Between the City and CTE, Inc. for Street Light Maintenance and Repair for Fiscal year 2019-20.”

- F. Approval of Resolution No. 2019-3656, entitled, “Resolution of the City Council of the City of Lemon Grove, California, Authorizing an Extension of the CityPlace Planning Contract for Interim Planning Director Services.”
- G. Appointment of Councilmember Matt Mendoza and Councilmember Jennifer Mendoza as Primary and Alternate respectively, to serve as representatives to the Sweetwater River Watershed Advisory Panel.

Action: Motion by Mayor Pro Tem Arambula, seconded by Councilmember Jones to approve Consent Calendar Items A-G.

The motion passed by the following vote:

Ayes: Vasquez, Arambula, Jones, J. Mendoza, M. Mendoza

Noes: None

Reports to Council:

- 2. Establishing a 2.875% Increase to the Sewer System Charge for Fiscal Year 2019-2020 (*Sanitation District Item*)

Mike James, Assistant District Manager introduced Natalie Frascchetti, Consultant with Dexter Wilson gave the report and PowerPoint Presentation.

Action: Introduced and conducted the first reading, by title only, of Ordinance No. 30 entitled, “An Ordinance of the Board of Directors of the Lemon Grove Sanitation District Amending Ordinance No. 28 Describing Methods for Calculating Sewer Use Charges and Repealing and Replacing Ordinance No. 29.”

Motion by Board Member Jones, and seconded by Vice-Chair Arambula

The motion passed by the following vote:

Ayes: Vasquez, Arambula, Jones, J. Mendoza, M. Mendoza

Noes: None

- 3. Adoption of the Inflatable Jumper Policy

Mike James, Assistant City Manager / Public Works Director gave the report and PowerPoint Presentation.

Action: Motion by Councilmember J. Mendoza, and seconded by Mayor Pro Tem Arambula as presented.

The motion passed by the following vote:

Ayes: Vasquez, Arambula, Jones, J. Mendoza, M. Mendoza

Noes: None

The City Council will be holding a Special Meeting to discuss Council priorities on Thursday, May 30th at 6:00 p.m. in the Community Center.

The next Regular Scheduled City Council Meeting will be held on Tuesday, June 4, 2019.

Closed Session:

1. Liability Claim (Government Code Section §54956.95)
Claimant: Liliana Yanez Alvarado
Agency Claimed Against: City of Lemon Grove
2. Liability Claim (Government Code Section §54956.95)
Claimant: Christopher Williams
Agency Claimed Against: City of Lemon Grove
3. Liability Claim (Government Code Section §54956.95)
Claimant: Mava Trust
Agency Claimed Against: City of Lemon Grove
4. Liability Claim (Government Code Section §54956.95)
Claimant: Leroy Mattar
Agency Claimed Against: City of Lemon Grove

City Attorney Kristen Steinke announced the City Council will be adjourning to closed session at 8:07 p.m. for the purposes above.

Mayor Pro Tem recused himself from the Closed Session after hearing the first item as a possible conflict of interest with the following items. Mayor Pro Tem left the meeting and building at 8:15 p.m.

City Attorney Steinke reported no reportable action on items discussed in Closed Session.

Adjournment:

There being no further business to come before the Council, the meeting was adjourned at 8:25 p.m. to a meeting to be held Tuesday, June 4, 2019, in the Lemon Grove Community Center located at 3146 School Lane, for a Regular Meeting.

Shelley Chapel, MMC
City Clerk



CITY OF LEMON GROVE

CITY COUNCIL STAFF REPORT

Item No. 1.D

Meeting Date: June 4, 2019

Submitted to: Honorable Mayor and Members of the City Council

Department: City Manager's Office

Staff Contact: Roberto Hidalgo, Human Resources Manager

rhidalgo@lemongrove.ca.gov

Item Title: Fiscal Year 2019-20 City Calendar

Recommended Action: Adopt a Resolution entitled, "A Resolution of the City Council of the City of Lemon Grove, California, establishing the Fiscal Year 2019-20 City Calendar."

Summary: The City of Lemon Grove's Personnel Policies Manual establishes the Holiday Schedule for employees and the method of compensating them for holidays that fall on weekends or scheduled days off

Discussion: According to Section 6.15 C of the Personnel Policies Manual, if one of the holidays listed falls on a Saturday, or on a work day normally scheduled off, then floating holiday hours shall be credited as appropriate.

For several years, it has been the City's practice to take the floating holidays credited that fall on a Friday or Saturday and apply them to the week after Christmas for a City-wide closure. Staff presents the proposed Fiscal Year 2019-20 City Calendar (Attachment B) for City Council approval.

The following holiday(s) conflict with scheduled days off during Fiscal Year 2019-20:

- Day after Thanksgiving (falls on a Friday)

The proposed calendar assigns the holiday(s) that conflict with scheduled days off as follows:

- November 29, 2019 (Day after Thanksgiving) apply to Monday, December 26, 2019.

- In accordance with the Personnel Rules and Regulations, employees are credited 1/2 day of holiday pay for paid time off on December 24, 2019 (Christmas Eve); employees will apply the remainder 1/2 day of floating holiday, credited from July 1st holiday accruals and use to offset the difference of paid time off.
- In accordance with the Personnel Rules and Regulations, employees are credited 1/2 day of holiday pay for paid time off on December 31, 2019 (New Year's Eve); employees will apply the remainder 1/2 day of floating holiday, credited from July 1st holiday accruals and use to offset the difference of paid time off.

This proposed calendar would result in City Hall being closed from Tuesday, December 24, 2019 through Wednesday, January 1, 2020. Employees will need to use their vacation time for Monday, December 30, 2019. If approved, the Fiscal Year 2019-20 City Calendar will be made available to all employees.

Environmental Review:

- Not subject to review
 Negative Declaration
 Categorical Exemption, Section | | Mitigated Negative Declaration

Fiscal Impact:

None.

Public Notification:

None.

Staff Recommendation: Adopt a Resolution entitled, “A Resolution of the City Council of the City of Lemon Grove, California, establishing the Fiscal Year 2019-20 City Calendar.”

Attachments:

Attachment A – Resolution

Attachment B – FY 2019-20 City Calendar

RESOLUTION NO. 2019-
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMON GROVE,
CALIFORNIA, ESTABLISHING THE
FISCAL YEAR 2019-2020 CITY CALENDAR

WHEREAS, the FY 2019-2020 City Calendar is hereby established; and

WHEREAS, City staff will adhere and comply with the proposed City-wide closure; and

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Lemon Grove, California, hereby approves the FY 2019-2020

PASSED AND ADOPTED on _____, 2019, the City Council of the City of Lemon Grove, California, adopted Resolution No. _____, passed by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Racquel Vasquez, Mayor

Attest:

Shelley Chapel, MMC, City Clerk

Approved as to Form:

Kristen Steinke, City Attorney

FY 2019-20 City Calendar

Attachment B

July-19						
S	M	T	W	T	F	S
	1	2	3	H	C	6
7	8	9	10	11	C	13
14	15	16	17	18	C	20
21	22	23	24	25	C	27
28	29	30	31			

August-19						
S	M	T	W	T	F	S
				1	C	3
4	5	6	7	8	C	10
11	12	13	14	15	C	17
18	19	20	21	22	C	24
25	26	27	28	29	C	31

September-19						
S	M	T	W	T	F	S
1	H	3	4	5	C	7
8	9	10	11	12	C	14
15	16	17	18	19	C	21
22	23	24	25	26	C	28
29	30					

October-19						
S	M	T	W	T	F	S
		1	2	3	C	5
6	7	8	9	10	C	12
13	14	15	16	17	C	19
20	21	22	23	24	C	26
27	28	29	30	31		

November-19						
S	M	T	W	T	F	S
					C	2
3	4	5	6	7	C	9
10	H	12	13	14	C	16
17	18	19	20	21	C	23
24	25	26	27	H	H	30

December-19						
S	M	T	W	T	F	S
1	2	3	4	5	C	7
8	9	10	11	12	C	14
15	16	17	18	19	C	21
22	23	1/2H	H	26	C	28
29	30	1/2H				

January-20						
S	M	T	W	T	F	S
			H	2	C	4
5	6	7	8	9	C	11
12	13	14	15	16	C	18
19	H	21	22	23	C	25
26	27	28	29	30	C	

February-20						
S	M	T	W	T	F	S
						1
2	3	4	5	6	C	8
9	10	11	12	13	C	15
16	H	18	19	20	C	22
23	24	25	26	27	C	29

March-20						
S	M	T	W	T	F	S
1	2	3	4	5	C	7
8	9	10	11	12	C	14
15	16	17	18	19	C	21
22	23	24	25	26	C	28
29	30	31				

April-20						
S	M	T	W	T	F	S
			1	2	C	4
5	6	7	8	9	C	11
12	13	14	15	16	C	18
19	20	21	22	23	C	25
26	27	28	29	30		

May-20						
S	M	T	W	T	F	S
					C	2
3	4	5	6	7	C	9
10	11	12	13	14	C	16
17	18	19	20	21	C	23
24	H	26	27	28	C	30
31						

June-20						
S	M	T	W	T	F	S
	1	2	3	4	C	6
7	8	9	10	11	C	13
14	15	16	17	18	C	20
21	22	23	24	25	C	27
28	29	30				



CITY OF LEMON GROVE

CITY COUNCIL STAFF REPORT

Item No. 1.E

Meeting Date: June 4, 2019

Submitted to: Honorable Mayor and Members of the City Council

Department: Public Works Department

Staff Contact: Mike James, Assistant City Manager / Public Works Director

mjames@lemongrove.ca.gov

Item Title: Rejection of Claim

Recommended Action: That the City Council rejects a claim submitted by Daryoosh Khashayaer, Esq of the Khashayar Law Group on behalf of Liliana Yanez Alvarado.

Summary: On May 2, 2019, the City of Lemon Grove received a claim from Daryoosh Khashayaer, Esq of the Khashayar Law Group on behalf of Liliana Yanez Alvarado. After reviewing the claim, staff recommends that the City Council rejects the claim. |

Environmental Review:

- Not subject to review Negative Declaration
 Categorical Exemption, Section | Mitigated Negative Declaration

Fiscal Impact: None.

Public Notification: None.

Staff Recommendation: That the City Council rejects a claim submitted by Daryoosh Khashayaer, Esq of the Khashayar Law Group on behalf of Liliana Yanez Alvarado.

Attachments: None.



CITY OF LEMON GROVE

CITY COUNCIL STAFF REPORT

Item No. 1.F

Meeting Date: June 4, 2019

Submitted to: Honorable Mayor and Members of the City Council

Department: Public Works Department

Staff Contact: Mike James, Assistant City Manager / Public Works Director

mjames@lemongrove.ca.gov

Item Title: Rejection of Claim

Recommended Action: That the City Council rejects a claim submitted by Christopher Williams.

Summary: On May 6, 2019, the City of Lemon Grove received a claim from Christopher Williams. After reviewing the claim, staff recommends that the City Council rejects the claim.

Environmental Review:

Not subject to review

Negative Declaration

Categorical Exemption, Section |

Mitigated Negative Declaration

Fiscal Impact: None.

Public Notification: None.

Staff Recommendation: That the City Council rejects a claim submitted by Christopher Williams.

Attachments: None.



CITY OF LEMON GROVE

CITY COUNCIL STAFF REPORT

Item No. 1.G

Meeting Date: June 4, 2019

Submitted to: Honorable Mayor and Members of the City Council

Department: Public Works Department

Staff Contact: Mike James, Assistant City Manager / Public Works Director

mjames@lemongrove.ca.gov

Item Title: Rejection of Claim

Recommended Action: That the City Council rejects a claim submitted by Dante Pride on behalf of Mava Trust.

Summary: On May 6, 2019, the City of Lemon Grove received a claim from Dante Pride on behalf of Mava Trust. After reviewing the claim, staff recommends that the City Council rejects the claim.

Environmental Review:

- Not subject to review Negative Declaration
 Categorical Exemption, Section | Mitigated Negative Declaration

Fiscal Impact: None.

Public Notification: None.

Staff Recommendation: That the City Council rejects a claim submitted by Dante Pride on behalf of Mava Trust.

Attachments: None.



CITY OF LEMON GROVE

CITY COUNCIL STAFF REPORT

Item No. 1.H

Meeting Date: June 4, 2019

Submitted to: Honorable Mayor and Members of the City Council

Department: Public Works Department

Staff Contact: Mike James, Assistant City Manager / Public Works Director

mjames@lemongrove.ca.gov

Item Title: Rejection of Claim

Recommended Action: That the City Council rejects a claim submitted by Leroy Mattar.

Summary: On May 2, 2019, the City of Lemon Grove received a claim from Leroy Mattar. After reviewing the claim, staff recommends that the City Council rejects the claim.

Environmental Review:

- | | |
|---|---|
| <input checked="" type="checkbox"/> Not subject to review | <input type="checkbox"/> Negative Declaration |
| <input type="checkbox"/> Categorical Exemption, Section | <input type="checkbox"/> Mitigated Negative Declaration |

Fiscal Impact: None.

Public Notification: None.

Staff Recommendation: That the City Council rejects a claim submitted by Leroy Mattar.

Attachments: None.



LEMON GROVE SANITATION DISTRICT

DISTRICT BOARD STAFF REPORT

Item No. 1.I.

Meeting Date: June 4, 2019

Submitted to: Honorable Chair and Members of the District Board

Department: Public Works Department

Staff Contact: Mike James, Assistant City Manager

mjames@lemongrove.ca.gov

Item Title: **Establishing a 2.875% Increase to the Sewer System Charge for Fiscal Year 2019-2020**

Recommended Action: Conduct the second reading, by title only, and adopt Ordinance No. 30 (Attachment A) establishing a 2.875% increase to the sewer service charge for Fiscal year 2019-2020.

Summary: On May 2, 2017, the Sanitation District Board (Board) approved a 5.75% rate increase for five consecutive years from Fiscal Year (FY) 2017-18 to FY 2021-22. At the time of approval, the Board expressed an interest in receiving an annual report that considers any reduction in recommended rate increase if financially feasible. On May 31, 2019 the Board received an annual evaluation of the District's revenues and expenditures with the assistance of Dexter Wilson Engineering, Inc. (DWE). The report was supported by staff, which was to reduce the 5.75% rate increase to 2.875% for FY 2019-20.

Discussion: On May 21, 2019, Ordinance No. 30 was introduced, by title only, and a first reading was held. Staff recommends that the District Board continue the adoption process with a second reading, by title only, and adopt Ordinance No. 30 (Attachment A) establishing a 2.875% increase to the sewer service charge for FY 2018-19.

Environmental Review:

Not subject to review

Negative Declaration

Categorical Exemption, Section |

Mitigated Negative Declaration

Establishing a 2.875% Increase to the Sewer System Charge for FY 2019-20

June 4, 2019

Page | 1

Fiscal Impact: A 2.875% increase to the equivalent dwelling unit value will equal \$619.10 which will yield a total estimated annual gross revenue of \$6,738,903 in Fiscal Year 2019-2020.

Public Notification: None.

Staff Recommendation: Conduct the second reading, by title only, and adopt Ordinance No. 30 (Attachment A) establishing a 2.875% increase to the sewer service charge for Fiscal year 2019-2020.

Attachment:
Attachment A – Ordinance No. 30

ORDINANCE NO. 30

**AN ORDINANCE AMENDING ORDINANCE NO. 28 OF THE LEMON GROVE
SANITATION DISTRICT DESCRIBING METHODS FOR CALCULATING SEWER
USE CHARGES AND REPEALING ORDINANCE NO. 29**

The Board of Directors of the Lemon Grove Sanitation District does ordain as follows:

SECTION 1. Ordinance No. 28, Article III shall be amended to read as follows:

ARTICLE III

SEWER SERVICE CHARGES

SECTION 30. ESTABLISHMENT OF SEWER SERVICE CHARGE. There is hereby levied and assessed upon each premise within the district that discharges sewage into the sewer lines of the District and upon each person owning, letting or occupying such premises an annual sewer service charge.

The annual sewer service charge is made up of two components. The first component is generally based on the District's annual cost to collect and transport wastewater, and is equally divided among the number of equivalent dwelling units (EDUs) connected to the District's system. The second component is generally the District's cost for wastewater treatment and disposal as fees paid to the City of San Diego for capacity and use of the San Diego Metropolitan Sewer System, and is allocated to users of the District's system based on the users generation of annual wastewater flow, biochemical oxygen demand, and suspended solids discharged into the District's system.

For the purpose of this ordinance, the discharge characteristics of an average single family user is one EDU and shall be composed of wastewater flow of 240 gallons per day for 365 days per year and constituent levels of sewage strength of 200 milligrams per liter (mg/l) biochemical oxygen demand (BOD) and 200 milligrams per liter (mg/l) suspended solids (SS).

For the purpose of this ordinance, the discharge characteristics of commercial/industrial users is a minimum sewer capacity of 1.2 EDU for each business unit with flow quantity and strength as measured by BOD and SS as set forth in the current edition of the California State Water Resources Control Board (State) publication "*Policy For Implementing The State Revolving Fund For Construction Of Wastewater Treatment Facilities*", or comparable industry standards acceptable to the State and approved by the District's Engineer. Minimum sewage strength capacity per commercial/industrial EDU is 200 mg/l BOD and mg/l SS.

The flow and strength rate EDUs are determined for individual business units as set forth herein in Section 30.3 and are applicable to each of the various District's users under the jurisdiction of this Ordinance. The District's Engineer shall assign flow rates, BOD, and SS based upon the estimated amount of and strength of wastewater that is typically generated for each business unit. The EDUs, flow rates, BOD, and SS so assigned shall be used in computing the sewer service charges.

If potable water delivered through the water meter is used by the District to estimate the volume of wastewater discharged over a period of time, then 90% of water meter flow is estimated to be discharged into the sewer unless the discharger or legal owner presents evidence to the contrary and this evidence is satisfactory to the District's Engineer. The District's Engineer may adjust the charges for wastewater treatment and disposal in proportion to the estimated volume of wastewater discharged to the sewer.

SECTION 30.1 Annual Sewer Service charges shall be determined by the following formula (rounded to the nearest dollar):

$$SSC = (n/N \times D) + (f/F \times M_F) + (s/S \times M_S) + (b/B \times M_b)$$

In the above formula, the following terms have the meanings and definitions as shown:

- n = Number of EDUs assigned to a particular user. EDUs are assigned as follows: 1.0 EDU each for single family dwellings, condominiums, each living unit of a multi-family dwelling, and each space for a mobile home park. Commercial/Industrial users are assigned a minimum of 1.2 EDUs, and additional EDUs may be assigned based upon Section 30.3 of this ordinance.
- f = Flow of a particular user in million gallons per year, based either upon assigned EDUs or water meter records.
- s = Suspended Solids of a particular user in pounds per year, based either upon State standards or comparable industry standards approved by the State.
- b = Biochemical Oxygen Demand of a particular user in pounds per year, based either upon State standards or comparable industry standards approved by the State.
- N = Total number of EDUs in the District. This is a summation of the EDUs assigned to all users.
- D = District budgeted costs for the fiscal year in dollars, to collect and transport wastewater. This is a net cost for District customers after non-operating revenues have been subtracted from the total District budget costs. Such budgeted costs shall include, but not be limited to operation and maintenance costs of pipelines, pump stations, and meter stations; design and construction cost of replacement facilities; and administration costs including fee collection, accounting, record maintenance, planning and code enforcement.
- M = Total District budgeted cost for the fiscal year in dollars, for treatment and disposal of wastewater. Such cost shall include, but not necessarily be limited to, fees paid to the City of San Diego for capacity in and use of the Metro System. The Metro treatment and disposal costs are further divided into cost categories as determined by the City of San Diego and allocated as follows: Flow Cost = M_F (43.7% costs); BOD Cost = M_b (30.1% of costs) and SS Cost = M_S (26.2% of costs).

F = Total flow in the District in million gallons per year from a summation of users' flows, based either upon assigned EDUs or potable water meter records.

S = Total Suspended Solids in the District impounds per year, from a summation of users' SS loading, based either upon State standards, or comparable industry standards approved by the State.

B = Total Biochemical Oxygen Demand in the District impounds per year from a summation of users' BOD loading, based either upon State standards, or comparable industry standards approved by the State.

SECTION 30.2 The SSC for the Lemon Grove Sanitation District for residential units are as follows:

FISCAL YEAR 2019-2020:

<u>Type</u>	<u>EDU Capacity</u>	<u>Estimated Flow</u>	<u>Annual SSC</u>
Single Family	1	240 gpd	\$619.10
Condominium	1	240 gpd	\$619.10
Multi-Family	1	240 gpd*	\$619.10
Mobile Home	1	240 gpd*	\$619.10

*Note that rates may be adjusted to reflect flow based upon potable water records.

SECTION 30.3 Assignment of sewer capacity for Commercial/ Industrial business units shall be assigned in terms of EDUs. The minimum charge per commercial unit shall be 1.2 EDUs or \$742.92 per annum during FY 19/20. Higher charges will be assessed for commercial/industrial EDU's with sewage strength higher than combined 400 mg/l BOD and SS. Flow based sewer capacity to business units shall be assigned as described in Section 50.3.

SECTION 50.3 COMMERCIAL/INDUSTRIAL FACILITIES

Sewer capacity for Commercial/Industrial business units shall be assigned in terms of Equivalent Dwelling Units as follows:

a. Food Service Establishments

EDUs

- | | | |
|----|--|-------------|
| 1) | Take-out Restaurants with disposable Utensils, no dishwasher, and no public rest rooms. | 3.0 |
| 2) | Miscellaneous food establishments-ice-cream/yogurt shops, bakeries (sales on premises only). | 3.0 |
| 3) | (I)Take-out/eat in restaurants with disposable utensils, but with seating and public rest rooms. | 3.0 minimum |
| | (II) Restaurants with re-usable utensils, seating and public rest rooms. | 3.0 minimum |

One EDU is assigned for each 6-seat unit as follows:

	0 – 18 seats=	3.0 minimum
	Each additional 6-seat unit will be assigned	1.0
b.	Hotels and Motels	
	1) Per living unit without kitchen	0.38
	2) Per living unit with kitchen	0.60
c.	Commercial, Professional, Industrial Buildings, Establishments not specifically listed herein.	
	1) Any office, store, or industrial condominium or establishment. First 1,000 sq. ft.	1.20
	Each additional 1,000 sq. ft. or portion thereof	0.70
	2) Where occupancy type or usage is unknown at the time of application for service, the following EDUs shall apply. This shall include but not be limited to shopping centers, industrial parks, and professional office buildings.	
	First 1,000 square feet of gross building floor area.	1.20
	Each additional 1,000 square feet of gross Building floor area. Portions less than 1,000 square feet will be prorated.	0.70
d.	Self-service laundry per washer	1.00
e.	Churches, theaters and auditoriums per each 150 person seating capacity, or any fraction thereof. (Does not include office spaces school rooms, day care facilities, food preparation areas, etc. Additional EDUs will be assigned for these supplementary uses.)	1.50
f.	Schools	
	Elementary schools for 50 pupils or fewer	1.00
	Junior High Schools for 40 pupils or fewer values	1.00

High School
for 24 pupils or fewer

1.00

Additional EDUs will be prorated based upon the above values.

The number of pupils shall be based on the average daily attendance of pupils at the school during the preceding fiscal year, computed in accordance with the education code of the State of California. However, where the school has had no attendance during the preceding fiscal year, the Director shall estimate the average daily attendance for the fiscal year for which the fee is to be paid and compute the fee based on such estimate.

SECTION 2. DATE OF LEVY OF NEW CHARGES. The Charges referenced above shall take effect on July 1, 2019 in the manner allowed by law.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Lemon Grove, California, does ordain as follows:

Section 1. The foregoing recitals are true and correct.

Section 2. This Ordinance shall be effective thirty (30) days following its adoption. Within fifteen (15) days following its adoption, the City Clerk shall publish the title thereof, as a summary as required by state law.

INTRODUCED by the City Council on _____, 2019. **PASSED AND ADOPTED** by the City Council of the City of Lemon Grove, State of California, on _____, 2019 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Racquel Vasquez, Mayor

Attest:

Shelley Chapel, MMC, City Clerk

Approved as to Form:

Kristen Steinke, City Attorney



CITY OF LEMON GROVE

CITY COUNCIL STAFF REPORT

Item No. 2

Meeting Date: June 4, 2019

Submitted to: Honorable Mayor and Members of the City Council

Department: City Manager's Office

Staff Contact: Mike James, Assistant City Manager

mjames@lemongrove.ca.gov

Item Title: Public Hearing to Approve the Inflatable Jumper Fee

Recommended Action: That the City Council conducts a public hearing and adopts a resolution (**Attachment A**) approving the inflatable jumper fee of \$40.

Summary: On May 21, 2019, the City Council received a report detailing what an inflatable jumper program is, how it would operate in the City, and a draft Inflatable Jumper Policy that was subsequently approved by the City Council. While staff finalizes the application and other administrative documents to effectively implement the policy on June 1st, the final action item related to this program is for the City Council to conduct a public hearing that approves the inflatable jumper fee of \$40 per application.

Discussion: In March 5, 2019, staff presented a full report regarding the inflatable jumper program. A component of that program, which is the purpose of this report and public hearing, is to establish a full cost recovery fee to adequately manage the administrative processing costs incurred by City staff to oversee this new program. As a recap, the fee that is recommended adequately recovers all costs to implement the program. The general tasks that staff envisions will be needed to be performed are listed below along with the job title, number of hours and fully burdened hourly rate, with a total permit amount that staff is recommending.

Task	Job Title	Number of Hours	Hourly Rate	Total
Receive and Process Permit Application	Community Services Specialist	0.5	\$27.20	\$13.60
Post Permits On-Site	Facilities Tech II	1.0	\$27.85	\$27.85
Total				\$41.45
Recommended Permit Total				\$41.00
Revised Permit Total				\$40.00

RESOLUTION NO. 2019 -

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMON GROVE, CALIFORNIA, APPROVING THE INFLATABLE JUMPER FEE OF \$40

WHEREAS, the City Council desired to learn more about an inflatable jumper program and how it would operate in the City; and

WHEREAS, a new inflatable jumper program will enhance the quality of life and safe guard open green space for all park patrons to enjoy each day; and

WHEREAS, a program will limit which parks may be used as well as the number of inflatable jumpers in each park; and

WHEREAS, by specifying the location of each inflatable jumper, the City is safeguarding existing City park infrastructure from being damaged; and

WHEREAS, in order to operate this new program at a cost neutral basis, the City Council finds it in the public interest to approve an inflatable jumper fee of \$40 per application.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Lemon Grove, California hereby:

1. Approves the \$40 fee per inflatable jumper fee effective July 1, 2019; and
2. Authorizes the City Manager or her designee amend the Fiscal Year 2019-2020 Master Fee Schedule to include said fee.

PASSED AND ADOPTED on _____, 2019, the City Council of the City of Lemon Grove, California, adopted Resolution No. _____, passed by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Racquel Vasquez, Mayor

Attest:

Shelley Chapel, MMC, City Clerk

Approved as to Form:

Kristen Steinke, City Attorney



CITY OF LEMON GROVE

SANITATION DISTRICT STAFF REPORT

Item No. 3

Meeting Date: June 4, 2019

Submitted to: Honorable Mayor and Members of the City Council

Department: Finance

Staff Contact: Molly Brennan, Finance Manager
mbrennan@lemongrove.ca.gov

Item Title: **Overhead and Indirect Cost Allocation Plan**

Recommended Action:

Adopt a resolution approving the Fiscal Year 2019 Full Cost Allocation Plan Report.

Summary:

On September 18, 2018, the Sanitation District Board authorized the release of a Request for Proposal (RFP) in order to identify qualified consultants to complete an indirect cost allocation plan for the Lemon Grove Sanitation District.

On November 20, 2018, the Sanitation District Board awarded a contract to Matrix Consulting Group (Matrix) to complete the project. Since then, the consultants from Matrix have worked closely with Sanitation District staff to study our operations and create a model to fairly and accurately distribute overhead and indirect costs between the various funds of the City and Sanitation District.

The process and results are detailed in the FY19 Full Cost Allocation Plan Report (Attachment B). The consultants from Matrix who created the study will be present at the meeting to discuss their methodology and answer any questions.

Discussion:

The Sanitation District contracted with Matrix Consulting Group to prepare a cost allocation plan that will document current indirect costs associated with City-wide and Sanitation District services, and to ensure that non-general fund transfer into the general fund, which are meant to account for administrative indirect costs, are fair and accurate. Previously, the City and Sanitation District has never conducted a formalized Cost Allocation Plan process, based on Office of Management and Budget (OMB) Guidelines.

The City's previous study conducted in 2017 focused on the distribution and split-funding of staff rather than the allocation or direct and indirect costs. The purpose of that type of analysis is to verify if the percentage split of positions is appropriate and accurate based upon the type of support provided by those positions.

A Full Cost Allocation Plan takes a more generalized, metric, and streamlines approach to cost allocation. The Full Cost Allocation Plan (Attachment B) development by Matrix Consulting Group complies with Federal and OMB guidelines. The purpose of this cost allocation plan is to take the costs associated with services that are general support in nature (i.e. Human Resources, City Manager, City Council, Finance, etc.) and allocate them to both general and non-general fund sources based upon a variety of metrics. The goal is the all allocations are fair and defensible. In order for an allocation metric to be fair, it must be the same metric used for all funds, and it must be allocated to all funds, even if a certain fund or program is unable to afford the cost associated with that metric.

Matrix Consulting Group worked with Sanitation District staff to identify key central services areas, which are:

- **Fixed Assets** – this represents the cost associated with general fund owned building and equipment and was allocated based on actual depreciation costs to each fund/department.
- **City Council** – this represents the cost associated with City Council stipends and material costs, and was allocated based upon Agenda items.
- **City Manager** – this represents the support provided by the City Manager's office as a whole and was allocated based upon agenda items, number of employees, social media posts, and the dollar value of the departments.
- **Human Resources** – this represents the cost associated with employee recruitment, retention, onboarding, benefits, labor negotiations, etc.; and was allocated based upon number of employees.
- **City Clerk** – this represents the cost associated with City Clerk's office as it relates to agenda development, public noticing, records management, claims, public records requests, and elections. Only a portion of the Clerk's services are internal-facing and those were allocated based on agenda items, legal notices, boxes, claims, and agreements.
- **City Attorney** – this represents the cost associated with contracted City Attorney and was allocated based upon agenda items.

- **Finance** – this represents the cost associated with the Finance department as it relates to developing the budget, processing transactions, invoices, conducting payroll, and providing general accounting support. This was allocated to funds and departments based upon a variety of metrics, including transaction counts, and expenditures.
- **Public Works Admin** – this represents the cost associated with the Public Works Director/ Assistant City Manager and their support staff. A portion of these costs were allocated citywide as Assistant City Manager support, and a portion was allocated directly to Public Works activities as managerial oversight of the Public Works functions.
- **Public Works Facilities** – this represents the cost associated with facilities maintenance and custodial support and has been allocated based upon square footage of each facility maintained.

As illustrated by the points above, the Matrix project team worked with the City to take an extremely comprehensive approach to identify general service areas and unique metrics. The Cost Allocation Plan utilized fourteen (14) different metrics to allocate support to the different funds and departments.

It is also important to note that not a 100% of the costs associated with these departments was allocated to funds and departments. Costs from the City Clerk's office related to Elections, Passports, and Public Records requests were not allocated, and similarly costs in Finance related to Dogs and Business Licenses were not allocated. This type of in-depth analysis ensures that there is defensibility to the plan; as not all services are internal facing.

The detailed results of the Cost Allocation Plan are provided in Attachment B. Along with the detailed back-up report, City and Sanitation District staff have been provided numerical results in excel indicating overall support allocated to each City Fund and Department which will be used in future years to adjust the Cost Allocation Plan as costs, staffing, and program change. The proposed cost allocation methodology is a snapshot in time and therefore needs to be adjusted each year to remain accurate.

Results:

On page 1 of Attachment B, the Full Report, the table shows the current overhead and indirect costs being charged to the Sanitation District, what the Cost Allocation Plan suggests to charge, and the difference. There is approximately \$14,000 more being charged the Sanitation District now versus the proposed allocation. For some services, such as Council, City Manager, Human Resources, and City Clerk, the current allocation

is too high, and for other services such as Finance and Public Works Administration, the current allocation is too low.

In the process of calculating indirect costs to the Sanitation District, the study needed to look at the whole cost of indirect services and how they should be fairly distributed to all funds and departments in order to figure out the Sanitation District's portion. Therefore, the study provides the City with a road map for distributing all overhead and indirect costs between all funds and departments.

Staff has included the proposed allocations supported by the Cost Allocation plan and incorporated them into the FY2019-20 draft budget for the Sanitation District and all funds and departments. Since most indirect costs are related to salaries and benefits of staff, the FY2019-20 budget for salaries and benefits will look different than years past as the distributions between the funds have shifted. For the sake of clarity, staff as also moved all indirect costs borne by the Sanitation District to be directly budgeted and paid from the Sanitation District, removing the need for a transfer from the Sanitation District to the General Fund.

Environmental Review:

- Not subject to review Negative Declaration
 Categorical Exemption, Section | | Mitigated Negative Declaration

Fiscal Impact: None

Public Notification: None

Attachments:

Attachment A – Resolution

Attachment B – FY19 Full Cost Allocation Plan Report

Staff Recommendation: Adopt a resolution approving the Fiscal Year 2019 Full Cost Allocation Plan Report.

RESOLUTION NO. 2019-
A RESOLUTION OF THE SANITATION DISTRICT OF THE CITY OF LEMON GROVE, CALIFORNIA, APPROVING FISCAL YEAR 2019-20 FULL COST ALLOCATION PLAN

WHEREAS, on November 20, 2018, the Sanitation District Board awarded a contract to Matrix Consulting Group to complete an indirect cost allocation plan; and

WHEREAS, the consultants worked closely with Sanitation District staff to identify and measure the total staff, services, supplies, and indirect support associated with the Sanitation District; and

WHEREAS, the cost allocation plan was designed to identify and allocate indirect costs of central services and other administrative support costs to the users of those services in a fair and equitable manner; and

WHEREAS, the FY19 Full Cost Allocation Plan Report (Exhibit 1) found that 20% of total overhead and indirect costs are for Sanitation District services; and

WHEREAS, the Sanitation District Board has found the Full Cost Allocation Plan to be valid and accurate.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Lemon Grove, California, hereby:

1. Approves the FY19 Full Cost Allocation Plan Report (Exhibit 1).
2. Authorizes Sanitation District Staff to apply the cost allocation plan in the Fiscal Year 2019-2020 Budget.

PASSED AND ADOPTED on June 4, 2019, the City Council of the City of Lemon Grove, California, adopted Resolution No. _____, passed by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Racquel Vasquez, Mayor

Attest:

Shelley Chapel, MMC, City Clerk

Approved as to Form:

Kristen Steinke, City Attorney

FY19 Full Cost Allocation Plan Report

CITY OF LEMON GROVE, CALIFORNIA



April 2019

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- 1. ATTACHMENT A – SANITATION FUND ALLOCATION SUMMARY**
- 2. ATTACHMENT B – FULL COST ALLOCATION PLAN DETAILED REPORT**

**ATTACHMENT A – SANITATION FUND ALLOCATION
SUMMARY**

The City of Lemon Grove contracted with Matrix Consulting Group to evaluate the indirect support provided to the Sanitation District. The indirect support provided by the City was categorized based upon central support departments of City Council, City Manager, Human Resources, City Clerk, City Attorney, Finance, and Public Works Administration. The Public Works Administration component was included as the Assistant City Manager also serves as the Public Works Director and provides both direct and indirect oversight to certain funds and departments within the City.

The direct and indirect costs associated with these central support departments was allocated to all City funds and departments (general and non-general fund sources) based upon Office of Management and Budget (OMB) guidelines and Generally Accepted Accounting Principles (GAAP). Based upon this methodology the project team compared the City's current allocation of salaries and benefits to the proposed allocation:

Department	Current Salaries & Benefits	Proposed Allocation	Difference
City Council	\$41,111	\$13,026	(\$28,085)
City Manager	\$95,175	\$72,846	(\$22,329)
Human Resources	\$34,319	\$27,450	(\$6,869)
City Clerk	\$29,252	\$5,645	(\$23,607)
City Attorney	\$0	\$14,059	\$14,059
Finance	\$139,056	\$143,929	\$4,873
Public Works Admin	\$122,205	\$170,376	\$48,171
Total Allocated	\$461,117	\$447,331	(\$13,786)

As the table indicates, there is a difference of approximately \$14,000 between the Sanitation Fund's current charges and proposed charges. For some services, such as Council, City Manager, Human Resources, and City Clerk, the current allocation is too high, and for other services such as Finance and Public Works Administration, the current allocation is too low.

The proposed cost allocation methodology is a snapshot in time and attempts to capture the total staff, services, supplies, and indirect support associated with the Sanitation District. The report that follows provides a detailed analysis of how the proposed allocation was developed for the Sanitation Fund, as well as the true indirect costs associated with other General and Non-General Fund City Services.

**ATTACHMENT B – FULL COST ALLOCATION PLAN
DETAILED REPORT**

**FULL COST
ALLOCATION PLAN**

FY 18-19 Adopted Budget

CITY OF LEMON GROVE, CA

APRIL 16, 2019



201 San Antonio Circle, Ste. 148
Mountain View, CA 94040
650.858.0507

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1. Executive Summary

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

1 METHODOLOGY

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

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

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

- **First Step:** Central Service Department expenditures are allocated to other central service departments such as Human Resources, Information Technology, etc., as well as to Receiving Departments.
- **Second Step:** Distributes Central Service department expenses and first step allocations to the Receiving Departments only.

It should be noted that there are two types of cost allocation plans. This plan is a Full Cost Allocation plan. The second form of Cost Allocation Plan is known as an OMB Compliant Plan. An OMB Compliant Plan is generally concerned with the use of the resulting cost allocations to develop, submit, and secure approval for claims. For example, OMB-Compliant allocations could be used to reimburse indirect costs associated with the administration of State and/or Federal grants. An OMB-Compliant plan is far more sensitive in terms of recovering administrative costs within the framework of the specific federal requirements outlined by OMB.

2 PROJECT STEPS

The project team, along with City staff, went through the following steps:

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

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

3 SUMMARY

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

- Cost figures are based on Fiscal Year 2018 / 2019 Budgeted Expenditures,
- The allocation methodology is **Full Cost**, not OMB Title 2 CFR 200 Compliant,
- The results presented in this plan were derived using a double “step-down” allocation process.

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

2. Reading the Plan

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

- **Table of Contents:** All summary and detail allocation schedules can be referenced here, and appear in the same order as shown.
- **Summary of Overhead Allocations:** Lists Central Service departments on one axis, and Receiving departments on the other. Shows how much was allocated from each Central Service department to each Receiving department. Summarized with unallocated and direct billed entries and produces a grand total for each axis.
- **Summary of Functions and Allocation Bases:** Recaps the source and basis for each function of each Central Service department. For example, if the Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage, and the source would potentially be blueprints of the building, or square footage records.
- **Central Service Departments:** Lists all central service departments, including their fund, department, and or division number, along with expenditure totals per department, as well as a subtotal of disallowed costs, and a total of all expenditures being allocated through the plan.
- **Grantee Departments:** Lists all grantee or receiving departments, including their fund, department, and or division number.
- **Detail Reports:** There is one set of reports for each Central Service department in the plan. The reports show an aggregate picture of the department's expenses, a function-by-function breakdown of the expenses, each function's allocation, and an allocation summary. Each set of Detail Reports contains:
 - **Narrative:** This is a summary of the Central Service department including a brief description of the activities performed, the major functions and services provided, and how costs associated with each function are allocated to Receiving Departments, or those departments and programs within the City that benefit from services.

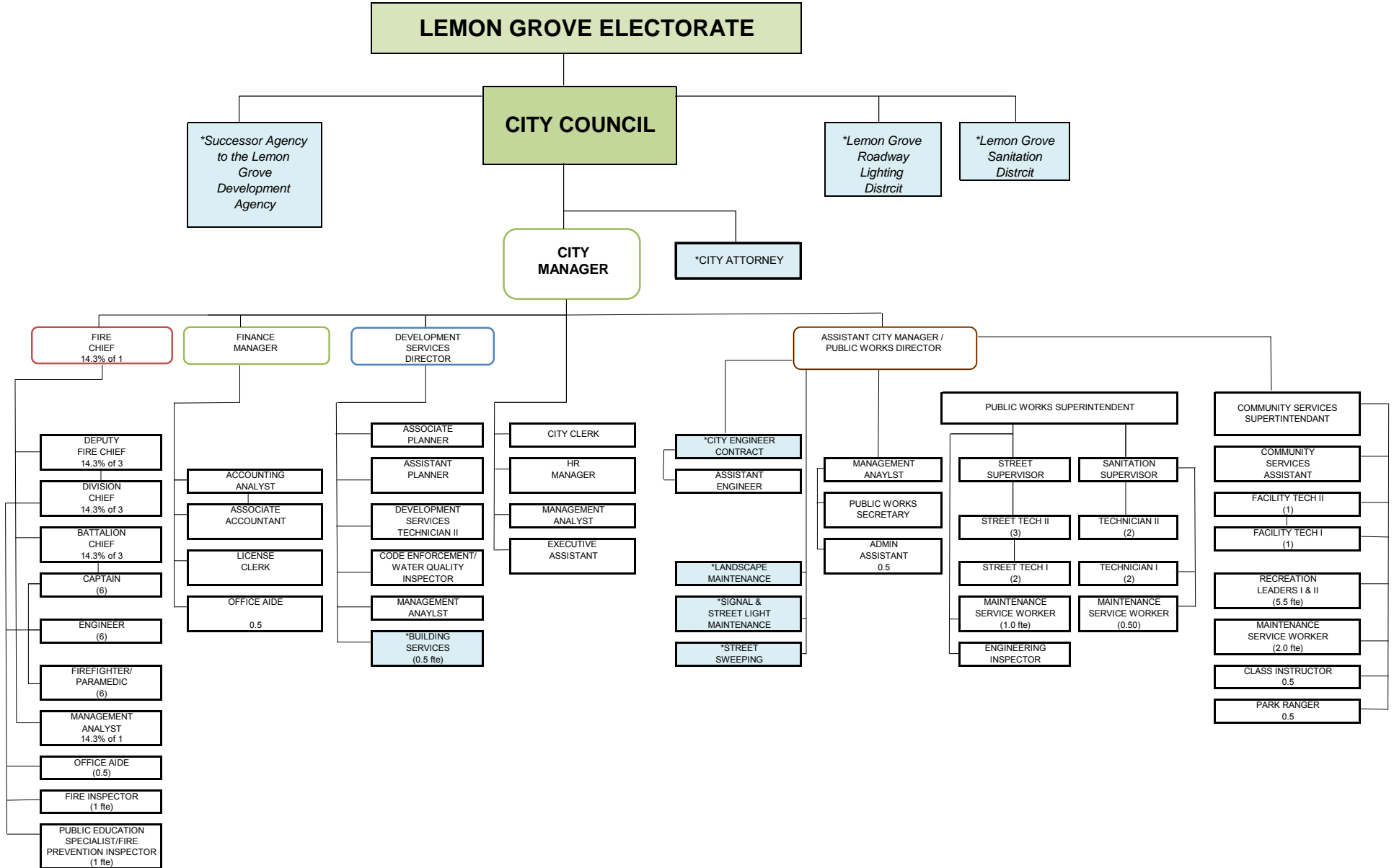
- **Costs to Be Allocated:** This is a summary of the costs being allocated for the identified Central Service department. This worksheet shows the total expenditures for the Central Service department, along with the incoming allocations from all other Central Service departments.
- **Departmental Expense Detail:** This worksheet details the Central Service’s direct expenditures, and provides a recap of the incoming expenses, and arrives at a total this department encumbers on each pass of allocations. This worksheet also adds in incoming allocations, and breaks total costs down by function. It also demonstrates how the G&A (General and Administrative) column is reallocated, and also subtotals for each pass of allocations. Here, unallocated functions are dropped from the Plan’s calculations.
- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to, and shows the amount of allocations per pass.
- **Allocation Summary:** This worksheet shows the total costs being allocated to receiving departments by function.

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

3. Organizational Chart

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

City of Lemon Grove Organizational Chart
 Fiscal Year 2018-19



4. Summary of Overhead Allocations

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

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	1-30-5 Law Enforcement	1-30-6 Animal Control	1-35-7 Fire	1-40-8 Development Services	1-50-9 Public Works Engineering
		Fixed Assets	\$ 5,253	\$ 4,455	\$ 115,840	\$ 6,809	\$ 6,056
1	10	City Council	\$ 1,628	\$ -	\$ 1,628	\$ 52,104	\$ 4,885
1	15	City Manager	\$ 18,251	\$ 460	\$ 16,340	\$ 65,410	\$ 8,909
1	16	Human Resources	\$ -	\$ -	\$ 60,210	\$ 6,787	\$ 2,053
1	17	City Clerk	\$ 728	\$ -	\$ 1,260	\$ 41,183	\$ 3,970
1	20	City Attorney	\$ 1,757	\$ -	\$ 1,757	\$ 56,238	\$ 5,272
1	25	Finance	\$ 32,337	\$ 5,556	\$ 114,455	\$ 53,555	\$ 21,545
1	50	Public Works Admin	\$ 38,861	\$ 7,861	\$ 58,999	\$ 13,531	\$ 9,206
1	50	Public Works Facilities	\$ 49,634	\$ -	\$ 47,579	\$ 8,368	\$ 3,545
Total Allocated			\$ 148,450	\$ 18,332	\$ 418,069	\$ 303,985	\$ 65,441
Direct Bill Adjustments							
Proposed Costs			\$ 148,450	\$ 18,332	\$ 418,069	\$ 303,985	\$ 65,441

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	1-50-11 Public Works Streets	1-50-12 Public Works Community Services	1-50-13 Public Works Grounds	1-90-0 Non- Departmental	2-0-0 Gasoline Fund
		Fixed Assets	\$ -	\$ 128,158	\$ -	\$ -	\$ -
1	10	City Council	\$ 16,282	\$ 6,513	\$ -	\$ -	\$ -
1	15	City Manager	\$ 24,595	\$ 19,494	\$ 633	\$ 114	\$ 22,160
1	16	Human Resources	\$ 4,516	\$ 4,105	\$ -	\$ -	\$ 11,076
1	17	City Clerk	\$ 6,923	\$ 2,836	\$ -	\$ -	\$ -
1	20	City Attorney	\$ 17,574	\$ 7,030	\$ -	\$ -	\$ -
1	25	Finance	\$ 20,461	\$ 40,008	\$ 9,473	\$ 1,464	\$ 23,155
1	50	Public Works Admin	\$ 9,896	\$ 12,363	\$ 17,650	\$ 1,953	\$ 39,451
1	50	Public Works Facilities	\$ -	\$ 133,399	\$ -	\$ -	\$ -
Total Allocated			\$ 100,247	\$ 353,905	\$ 27,756	\$ 3,531	\$ 95,842
Direct Bill Adjustments							
Proposed Costs			\$ 100,247	\$ 353,905	\$ 27,756	\$ 3,531	\$ 95,842

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	5-0-0 PLDO	6-0-0 General Reserve	7-0-0 Supplemental Law Enforcement S	8-0-0 Grants	9-0-0 CDBG	10-0-0 TDA Article 4- Transit
		Fixed Assets	\$ 2,868	\$ -	\$ -	\$ 597	\$ -	\$ -
1	10	City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	15	City Manager	\$ 30	\$ -	\$ -	\$ 91	\$ 174	\$ 1,025
1	16	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 274
1	17	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ 7	\$ -
1	20	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	25	Finance	\$ 451	\$ 4	\$ 38	\$ 1,488	\$ 2,117	\$ 9,920
1	50	Public Works Admin	\$ 519	\$ -	\$ -	\$ 1,559	\$ 2,974	\$ 14,289
1	50	Public Works Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 3,868	\$ 4	\$ 38	\$ 3,736	\$ 5,273	\$ 25,508
Direct Bill Adjustments								
Proposed Costs			\$ 3,868	\$ 4	\$ 38	\$ 3,736	\$ 5,273	\$ 25,508

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	11-0-0 General Benefit lighting	12-0-0 Local Benefit Lighting	14-0-0 Transnet	15-0-0 Sanitation District	16-0-0 Sanitation District Capital Pr	17-0-0 Sanitation District Pure Water Reserve
		Fixed Assets	\$ -	\$ -	\$ 4,989	\$ -	\$ -	\$ -
1	10	City Council	\$ 1,628	\$ 1,628	\$ 8,141	\$ 9,769	\$ 3,256	\$ -
1	15	City Manager	\$ 2,418	\$ 2,927	\$ 14,573	\$ 67,764	\$ 5,082	\$ -
1	16	Human Resources	\$ 356	\$ 602	\$ 1,642	\$ 27,450	\$ -	\$ -
1	17	City Clerk	\$ 692	\$ 692	\$ 3,461	\$ 4,260	\$ 1,385	\$ -
1	20	City Attorney	\$ 1,757	\$ 1,757	\$ 8,787	\$ 10,545	\$ 3,515	\$ -
1	25	Finance	\$ 2,934	\$ 3,489	\$ 25,534	\$ 102,084	\$ 23,414	\$ 18,431
1	50	Public Works Admin	\$ 4,845	\$ 6,172	\$ 18,473	\$ 133,111	\$ 37,265	\$ -
1	50	Public Works Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 14,631	\$ 17,269	\$ 85,600	\$ 354,984	\$ 73,916	\$ 18,431
Direct Bill Adjustments								
Proposed Costs			\$ 14,631	\$ 17,269	\$ 85,600	\$ 354,984	\$ 73,916	\$ 18,431

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	21-0-0 Household Hazardous Waste AB 9	22-0-0 Wildflower Assessment District	23-0-0 Serious Traffic Offender Program	25-0-0 Self- Insured Reserve Fund-Work	26-0-0 Storm Water Program
		Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ 505
1	10	City Council	\$ -	\$ -	\$ -	\$ -	\$ -
1	15	City Manager	\$ 1,128	\$ 272	\$ 1	\$ 0	\$ 2,062
1	16	Human Resources	\$ 575	\$ 137	\$ -	\$ -	\$ 903
1	17	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
1	20	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
1	25	Finance	\$ 1,128	\$ 566	\$ 142	\$ 13	\$ 14,478
1	50	Public Works Admin	\$ 879	\$ 273	\$ 13	\$ 8	\$ 10,359
1	50	Public Works Facilities	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 3,709	\$ 1,248	\$ 155	\$ 21	\$ 28,308
Direct Bill Adjustments							
Proposed Costs			\$ 3,709	\$ 1,248	\$ 155	\$ 21	\$ 28,308

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	27-0-0 RTCIP	29-0-0 Self Insured Fund Liability In	30-0-0 Public Educational Governmental	31-0-0 Low/Mod Housing Fund	32-0-0 Capital Reserve Fund
		Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ 2,704
1	10	City Council	\$ -	\$ -	\$ -	\$ -	\$ -
1	15	City Manager	\$ 946	\$ 68	\$ 341	\$ -	\$ 60.80
1	16	Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
1	17	City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
1	20	City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
1	25	Finance	\$ 2,916	\$ 1,264	\$ 906	\$ 4	\$ 893
1	50	Public Works Admin	\$ 8,083	\$ 1,168	\$ 1,039	\$ -	\$ 1,039
1	50	Public Works Facilities	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 11,945	\$ 2,501	\$ 2,286	\$ 4	\$ 4,696
Direct Bill Adjustments							
Proposed Costs			\$ 11,945	\$ 2,501	\$ 2,286	\$ 4	\$ 4,696

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	33-0-0 Community Facilities District	60-0-0 Successo r Agency Fund	64-0-0 Successor Agency Capital Proje	0-0-0 Other
		Fixed Assets	\$ -	\$ -	\$ -	\$ -
1	10	City Council	\$ -	\$ 3,256	\$ -	\$ -
1	15	City Manager	\$ 18	\$ 4,826	\$ -	\$ -
1	16	Human Resources	\$ -	\$ -	\$ -	\$ -
1	17	City Clerk	\$ -	\$ 1,385	\$ -	\$ 611
1	20	City Attorney	\$ -	\$ 3,515	\$ -	\$ -
1	25	Finance	\$ 533	\$ 42,234	\$ 540	\$ -
1	50	Public Works Admin	\$ 304	\$ -	\$ -	\$ -
1	50	Public Works Facilities	\$ -	\$ -	\$ -	\$ -
Total Allocated			\$ 855	\$ 55,216	\$ 540	\$ 611
Direct Bill Adjustments						
Proposed Costs			\$ 855	\$ 55,216	\$ 540	\$ 611

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	NAME	Subtotal	Direct Billed	Unallocated	Total
		Fixed Assets	\$ 278,234	\$ -	\$ -	\$ 278,234
1	10	City Council	\$ 110,721	\$ -	\$ -	\$ 110,721
1	15	City Manager	\$ 280,176	\$ -	\$ -	\$ 280,176
1	16	Human Resources	\$ 120,685	\$ -	\$ -	\$ 120,685
1	17	City Clerk	\$ 69,392	\$ -	\$ 114,805	\$ 184,197
1	20	City Attorney	\$ 119,505	\$ -	\$ -	\$ 119,505
1	25	Finance	\$ 577,530	\$ -	\$ 36,640	\$ 614,170
1	50	Public Works Admin	\$ 452,142	\$ -	\$ -	\$ 452,142
1	50	Public Works Facilities	\$ 242,525	\$ -	\$ 6,083	\$ 248,608
Total Allocated			\$ 2,250,909	\$ -	\$ 157,529	\$ 2,408,438
Direct Bill Adjustments			\$ -			
Proposed Costs			\$ 2,250,909	\$ -	\$ 157,529	\$ 2,408,438

5. Summary of Functions and Allocation Bases

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

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
-- Fixed Assets			
	Building Use	FY 18 Building Depreciation per Fund / Dept	FY18 Fixed Assets Report
	Equipment Use	FY18 Equipment Depreciation per Fund / Dept	FY18 Fixed Assets Report
1-10- City Council			
	Agenda Support	# of Agenda Items per Fund / Dept	FY17-18 Agenda Reports
1-15- City Manager			
	Mayor & Council Support	# of Agenda Items per Fund / Dept	FY17-18 Agenda Reports
	General Support	# of FTE per Fund / Dept (Excl. PD & Fire)	FY18-19 Position Listing
	Public Information / City Communication	# of Social Media Posts per Fund / Dept	Twitter & Facebook Posts
	Citywide Oversight & Support	Budgeted Expenditures per Fund / Dept	FY18-19 Adopted Budgeted Expenditures
1-16- Human Resources			
	Employee Support	# of FTE per Fund / Dept	FY18-19 Position Listing
1-17- City Clerk			
	Council Support	# of Agenda Items per Fund / Dept	FY17-18 Agenda Reports
	Commission Support	95% Planning, 5% other	City Clerk Data
	Public Noticing	# of Legal Notices per Fund / Dept	City Clerk Report
	Records Management	# of Boxes per Fund / Dept	City Clerk Report
	Claims	# of Claims per Fund / Dept	City Clerk Report
	Agreements	# of Agreements per Fund / Dept	City Clerk Report
	Public Records Requests	Not Allocated	
	Elections	Not Allocated	
	Passports	Not Allocated	
1-20- City Attorney			
	Legal Support	# of Agenda Items per Fund / Dept	FY 17-18 Agenda Reports
1-25- Finance			
	Budget	Budgeted Expenditures per Fund / Dept (Law Enforcement at .25x)	FY18-19 Budgeted Expenditures
	AR / Collections	# of AR Transactions per Fund / Dept	FY 17-18 AR Transaction Report
	AP	# of AP Transactions per Fund / Dept	FY17-18 AP Transaction Report
	Payroll	# of FTE per Fund / Dept + PT Comm Svcs. Staff	FY18-19 Position listing + Part-time employees
	Cash Receipting	# of Cash Receipts Transactions	FY17-18 Cash Receipts Transactions
	Receptionist	Equal to all Depts (3x weight PW, Plg, Bldg)	
	General Accounting & Financial Reporting	Budgeted Expenditures per Fund / Dept (Law Enforcement at .25x)	FY18-19 Budgeted Expenditures
	IT Oversight	IT Charges per Fund / Dept	FY18-19 IT Charges
	Successor Agency	Direct to Successor Agency	
	Businesses & Dog Licenses	Not Allocated	
1-50- Public Works Admin			
	General City Support	Budgeted Expenditures per Fund / Dept (Law Enforcement at .25x)	FY18-19 Budgeted Expenditures
	Public Works Support	Expenditures per PW Fund / Dept	FY18-19 Budgeted Expenditures
1-50- Public Works Facilities			
	City Hall Maintenance	Sq. Ft. per Fund/ Dept. in City Hall	City Hall Sq. Ft. Report
	City Hall Annex Maintenance	Not Allocated	
	Direct Facilities Maintenance	Sq. Ft. per Fund / Dept for identified facility	City Property Report

6. Central Service Departments (Providers)

The follow page provides a list of all the departments included as central services, including their fund, department, and or division number, along with expenditure totals per department, a subtotal of disallowed costs, and a total of all expenditures allocated through the plan.

CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

FUND	DEPT	NAME	Cost		TOTAL \$
			Expenditures	Adjustments*	
		Fixed Assets	\$ -	\$ 369,331	\$ 369,331
1	10	City Council	\$ 80,764	\$ 71,337	\$ 152,101
1	15	City Manager	\$ 258,406	\$ 150,450	\$ 408,856
1	16	Human Resources	\$ 81,462	\$ 45,421	\$ 126,883
1	17	City Clerk	\$ 71,654	\$ 39,338	\$ 110,992
1	20	City Attorney	\$ 160,000	\$ -	\$ 160,000
1	25	Finance	\$ 303,213	\$ 177,399	\$ 480,611
1	50	Public Works Admin	\$ 115,229	\$ 244,407	\$ 359,635
1	50	Public Works Facilities	\$ 240,027	\$ -	\$ 240,027
Subtotal			\$ 1,310,754	\$ 1,097,683	\$ 2,408,438
Disallowed Items (All Departments)					\$ -
TOTAL ALLOCATED EXPENDITURES					\$ 2,408,438

*Cost Adjustment for Fixed Asset reflects annual depreciation costs associated with Building and Equipment.

*Cost Adjustments for City Departments reflects the costs added back into the departments from non-general fund sources. For example, \$71,337 of City Council salaries and benefits are non-general fund support currently, in order to allocate the costs for City Council fairly and appropriately these costs were extracted from the original non-general fund sources and added back into the general fund - to allocate the full cost of the City Council.

7. Grantee Departments (Receivers)

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

GRANTEE DEPARTMENTS (RECEIVERS)

FUND	DEPT	DIV	NAME
1	30	5	Law Enforcement
1	30	6	Animal Control
1	35	7	Fire
1	40	8	Development Services
1	50	9	Public Works Engineering
1	50	11	Public Works Streets
1	50	12	Public Works Community Services
1	50	13	Public Works Grounds
1	90	0	Non-Departmental
2	0	0	Gasoline Fund
3	0	0	Street Construction Reserve
5	0	0	PLDO
6	0	0	General Reserve
7	0	0	Supplemental Law Enforcement S
8	0	0	Grants
9	0	0	CDBG
10	0	0	TDA Article 4-Transit
11	0	0	General Benefit lighting
12	0	0	Local Benefit Lighting
14	0	0	Transnet
15	0	0	Sanitation District
16	0	0	Sanitation District Capital Pr
17	0	0	Sanitation District Pure Water Reserve
21	0	0	Household Hazardous Waste AB 9
22	0	0	Wildflower Assessment District
23	0	0	Serious Traffic Offender Program
25	0	0	Self-Insured Reserve Fund-Work
26	0	0	Storm Water Program
27	0	0	RTCIP
29	0	0	Self Insured Fund Liability In
30	0	0	Public Educational Governmental
31	0	0	Low/Mod Housing Fund
32	0	0	Capital Reserve Fund
33	0	0	Community Facilities District
60	0	0	Successor Agency Fund
64	0	0	Successor Agency Capital Proje
0	0	0	Other

8. Cost Allocation Plan

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

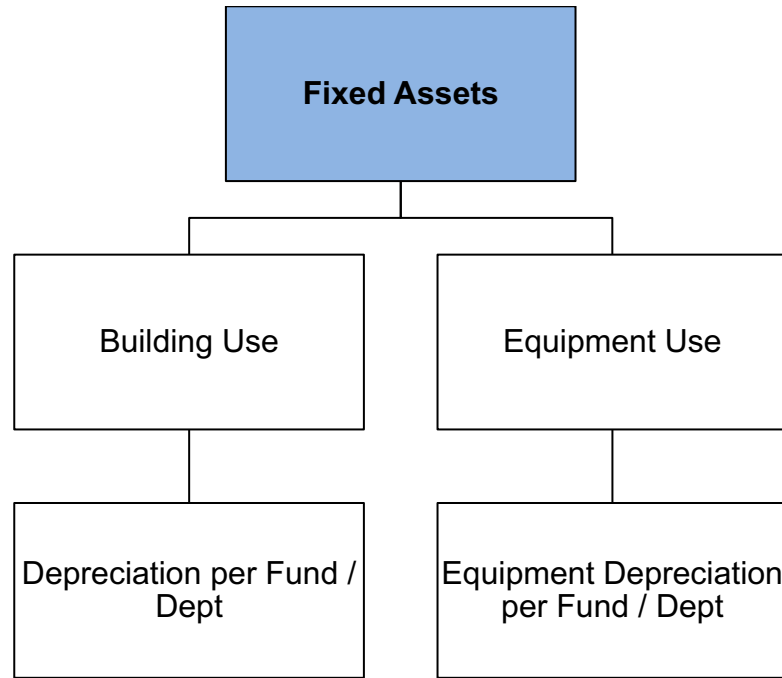
- Departmental narrative;
- Costs to be allocated;
- Departmental expense detail;
- Allocation detail, and
- Allocation summary.

1 Fixed Assets

Fixed Assets was created maintain and manage fixed assets under the ownership of the City, including the administration of building and equipment use for depreciation. Fixed Asset depreciation costs are allocated, as follows:

- **Building Use** – represents the costs associated with the depreciation of buildings owned and operated by the City.
- **Equipment Use** – represents the costs associated with the depreciation of equipment owned and operated by the City.

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



COSTS TO BE ALLOCATED

-- Fixed Assets

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ -		\$ -
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
Total Incoming Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Building Depreciation	\$ 217,056		
Equipment Depreciation	\$ 152,275		
Total Cost Adjustments	<u>\$ 369,331</u>		<u>\$ 369,331</u>
Total Costs to be Allocated	<u>\$ 369,331</u>	<u>\$ -</u>	<u>\$ 369,331</u>

DEPARTMENTAL EXPENSE DETAIL

-- Fixed Assets

Expense Type	\$	General Admin	Building Use	Equipment Use
Personnel				
Subtotal Personnel Cost	\$ -	\$ -	\$ -	\$ -
Operating Services & Supplies				
Subtotal Operating Cost	\$ -	\$ -	\$ -	\$ -
DEPARTMENTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
Disallowed Costs				
Subtotal Disallowed Costs	\$ -	\$ -	\$ -	\$ -
Cost Adjustments				
Building Depreciation	\$ 217,056		\$ 217,056	
Equipment Depreciation	\$ 152,275			\$ 152,275
Subtotal Cost Adjustments	\$ 369,331	\$ -	\$ 217,056	\$ 152,275
FUNCTIONAL COST	\$ 369,331	\$ -	\$ 217,056	\$ 152,275
First Allocation				
Incoming - All Others	\$ -	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 369,331	\$ -	\$ 217,056	\$ 152,275
Second Allocation				
Incoming - All Others	\$ -	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ -	\$ -	\$ -	\$ -
TOTAL ALLOCATED	\$ 369,331	\$ -	\$ 217,056	\$ 152,275

-- Fixed Assets

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Building Use							
1-10- City Council	180.00	0.083%	\$ 180		\$ 180	\$ -	\$ 180
1-15- City Manager	5,624.03	2.591%	\$ 5,624		\$ 5,624	\$ -	\$ 5,624
1-50- Public Works Facilities	14,506.43	6.683%	\$ 14,506		\$ 14,506	\$ -	\$ 14,506
1-30-5 Law Enforcement	3,914.95	1.804%	\$ 3,915		\$ 3,915	\$ -	\$ 3,915
1-35-7 Fire	43,196.06	19.901%	\$ 43,196		\$ 43,196	\$ -	\$ 43,196
1-40-8 Development Services	6,808.77	3.137%	\$ 6,809		\$ 6,809	\$ -	\$ 6,809
1-50-9 Public Works Engineering	6,055.80	2.790%	\$ 6,056		\$ 6,056	\$ -	\$ 6,056
1-50-12 Public Works Community Services	127,178.11	58.592%	\$ 127,178		\$ 127,178	\$ -	\$ 127,178
5-0-0 PLDO	2,867.85	1.321%	\$ 2,868		\$ 2,868	\$ -	\$ 2,868
8-0-0 Grants	597.28	0.275%	\$ 597		\$ 597	\$ -	\$ 597
14-0-0 Transnet	4,988.67	2.298%	\$ 4,989		\$ 4,989	\$ -	\$ 4,989
26-0-0 Storm Water Program	505.00	0.233%	\$ 505		\$ 505	\$ -	\$ 505
32-0-0 Capital Reserve Fund	633.38	0.292%	\$ 633		\$ 633	\$ -	\$ 633
Total	217,056.32	100.000%	\$ 217,056	\$ -	\$ 217,056	\$ -	\$ 217,056

Allocation Basis: FY 18 Building Depreciation per Fund / Dept

Source of Allocation: FY18 Fixed Assets Report

-- Fixed Assets

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Equipment Use							
1-15- City Manager	554.04	0.364%	\$ 554		\$ 554	\$ -	\$ 554
1-25- Finance	15,530.93	10.199%	\$ 15,531		\$ 15,531	\$ -	\$ 15,531
1-50- Public Works Admin	54,702.11	35.923%	\$ 54,702		\$ 54,702	\$ -	\$ 54,702
1-30-5 Law Enforcement	1,338.23	0.879%	\$ 1,338		\$ 1,338	\$ -	\$ 1,338
1-30-6 Animal Control	4,455.03	2.926%	\$ 4,455		\$ 4,455	\$ -	\$ 4,455
1-35-7 Fire	72,644.49	47.706%	\$ 72,644		\$ 72,644	\$ -	\$ 72,644
1-50-12 Public Works Community Services	980.00	0.644%	\$ 980		\$ 980	\$ -	\$ 980
32-0-0 Capital Reserve Fund	2,070.58	1.360%	\$ 2,071		\$ 2,071	\$ -	\$ 2,071
Total	152,275.42	100.000%	\$ 152,275	\$ -	\$ 152,275	\$ -	\$ 152,275

Allocation Basis: FY18 Equipment Depreciation per Fund / Dept

Source of Allocation: FY18 Fixed Assets Report

ALLOCATION SUMMARY

-- Fixed Assets

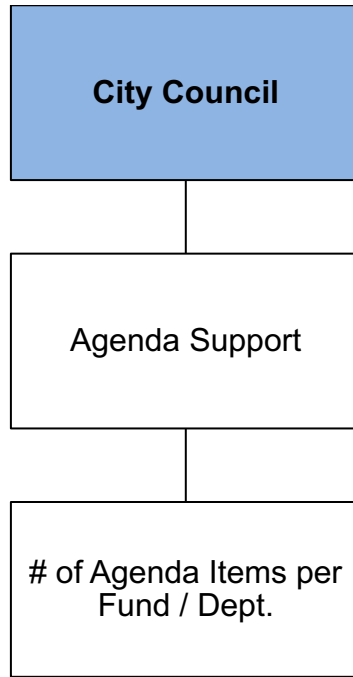
	<u>Building Use</u>	<u>Equipment Use</u>	<u>Total</u>
1-10- City Council	\$ 180	\$ -	\$ 180
1-15- City Manager	\$ 5,624	\$ 554	\$ 6,178
1-25- Finance	\$ -	\$ 15,531	\$ 15,531
1-50- Public Works Admin	\$ -	\$ 54,702	\$ 54,702
1-50- Public Works Facilities	\$ 14,506	\$ -	\$ 14,506
1-30-5 Law Enforcement	\$ 3,915	\$ 1,338	\$ 5,253
1-30-6 Animal Control	\$ -	\$ 4,455	\$ 4,455
1-35-7 Fire	\$ 43,196	\$ 72,644	\$ 115,840
1-40-8 Development Services	\$ 6,809	\$ -	\$ 6,809
1-50-9 Public Works Engineering	\$ 6,056	\$ -	\$ 6,056
1-50-12 Public Works Community Services	\$ 127,178	\$ 980	\$ 128,158
5-0-0 PLDO	\$ 2,868	\$ -	\$ 2,868
8-0-0 Grants	\$ 597	\$ -	\$ 597.28
14-0-0 Transnet	\$ 4,989	\$ -	\$ 4,989
26-0-0 Storm Water Program	\$ 505	\$ -	\$ 505
32-0-0 Capital Reserve Fund	\$ 633	\$ 2,071	\$ 2,704
Total	\$ 217,056	\$ 152,275	\$ 369,331

2 City Council

The Lemon Grove City Council is an elected legislative body where five members are voted in at large and serve a four-year term without any term limits. The City Council is responsible for a number of tasks including the appointment of executive staff, acting as the final appeal body, approving the City's annual budget, authorizing contracts, and enacting legislation. Costs associated with the City Council's function are allocated to Receiving Departments as follows:

- **Agenda Support** – represents costs associated with the City Council's agenda making process by the number of agenda items per Fund / Department.

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



COSTS TO BE ALLOCATED

1-10- City Council

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 80,764		\$ 80,764
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
-- Fixed Assets	\$ 180	\$ -	\$ 180
1-10- City Council		\$ 15,409	\$ 15,409
1-15- City Manager		\$ 41,131	\$ 41,131
1-16- Human Resources		\$ 11,054	\$ 11,054
1-17- City Clerk		\$ 8,191	\$ 8,191
1-20- City Attorney		\$ 20,522	\$ 20,522
1-25- Finance		\$ 8,112	\$ 8,112
1-50- Public Works Admin		\$ 3,450	\$ 3,450
1-50- Public Works Facilities		\$ 1,125	\$ 1,125
Total Incoming Costs	<u>\$ 180</u>	<u>\$ 108,994</u>	<u>\$ 109,174</u>
Interfund Personnel Cost Adjustment	\$ 71,337		
Total Cost Adjustments	<u>\$ 71,337</u>		<u>\$ 71,337</u>
Total Costs to be Allocated	<u>\$ 152,281</u>	<u>\$ 108,994</u>	<u>\$ 261,275</u>

DEPARTMENTAL EXPENSE DETAIL

1-10- City Council

Expense Type	\$	General Admin	Agenda Support
Personnel			
Salaries & Benefits	\$ 40,749	\$ -	\$ 40,749
Subtotal Personnel Cost	\$ 40,749	\$ -	\$ 40,749
Operating Services & Supplies			
Operating Expenditures	\$ 40,015	\$ -	\$ 40,015
Subtotal Operating Cost	\$ 40,015	\$ -	\$ 40,015
DEPARTMENTAL EXPENDITURES	\$ 80,764	\$ -	\$ 80,764
Disallowed Costs			
Subtotal Disallowed Costs	\$ -	\$ -	\$ -
Cost Adjustments			
Interfund Personnel Cost Adjustment	\$ 71,337	\$ -	\$ 71,337
Subtotal Cost Adjustments	\$ 71,337	\$ -	\$ 71,337
FUNCTIONAL COST	\$ 152,101	\$ -	\$ 152,101
First Allocation			
Incoming - All Others	\$ 180	\$ -	\$ 180
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 152,281	\$ -	\$ 152,281
Second Allocation			
Incoming - All Others	\$ 108,994	\$ -	\$ 108,994
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 108,994	\$ -	\$ 108,994
TOTAL ALLOCATED	\$ 261,275	\$ -	\$ 261,275

1-10- City Council

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Agenda Support							
1-10- City Council	17.00	10.119%	\$ 15,409		\$ 15,409		\$ 15,409
1-15- City Manager	12.00	7.143%	\$ 10,877		\$ 10,877	\$ 8,662	\$ 19,539
1-16- Human Resources	4.00	2.381%	\$ 3,626		\$ 3,626	\$ 2,887	\$ 6,513
1-17- City Clerk	24.00	14.286%	\$ 21,754		\$ 21,754	\$ 17,323	\$ 39,078
1-20- City Attorney	17.00	10.119%	\$ 15,409		\$ 15,409	\$ 12,271	\$ 27,680
1-25- Finance	26.00	15.476%	\$ 23,567		\$ 23,567	\$ 18,767	\$ 42,334
1-30-5 Law Enforcement	1.00	0.595%	\$ 906		\$ 906	\$ 722	\$ 1,628
1-35-7 Fire	1.00	0.595%	\$ 906		\$ 906	\$ 722	\$ 1,628
1-40-8 Development Services	32.00	19.048%	\$ 29,006		\$ 29,006	\$ 23,098	\$ 52,104
1-50-9 Public Works Engineering	3.00	1.786%	\$ 2,719		\$ 2,719	\$ 2,165	\$ 4,885
1-50-11 Public Works Streets	10.00	5.952%	\$ 9,064		\$ 9,064	\$ 7,218	\$ 16,282
1-50-12 Public Works Community Services	4.00	2.381%	\$ 3,626		\$ 3,626	\$ 2,887	\$ 6,513
11-0-0 General Benefit lighting	1.00	0.595%	\$ 906		\$ 906	\$ 722	\$ 1,628
12-0-0 Local Benefit Lighting	1.00	0.595%	\$ 906		\$ 906	\$ 722	\$ 1,628
14-0-0 Transnet	5.00	2.976%	\$ 4,532		\$ 4,532	\$ 3,609	\$ 8,141
15-0-0 Sanitation District	6.00	3.571%	\$ 5,439		\$ 5,439	\$ 4,331	\$ 9,769
16-0-0 Sanitation District Capital Pr	2.00	1.190%	\$ 1,813		\$ 1,813	\$ 1,444	\$ 3,256
60-0-0 Successor Agency Fund	2.00	1.190%	\$ 1,813		\$ 1,813	\$ 1,444	\$ 3,256
Total	168.00	100.000%	\$152,281	\$ -	\$152,281	\$108,994	\$261,275

Allocation Basis:

of Agenda Items per Fund / Dept

Source of Allocation:

FY17-18 Agenda Reports

ALLOCATION SUMMARY

1-10- City Council

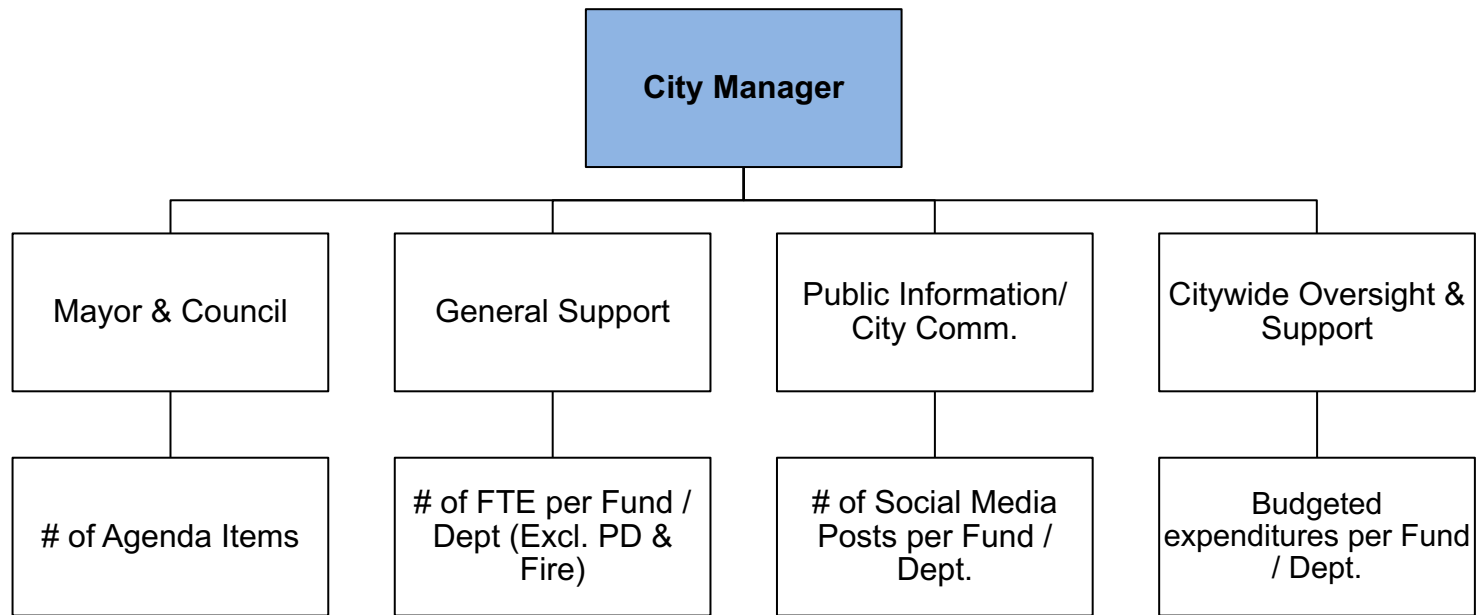
	<u>Agenda Support</u>	<u>Total</u>
1-10- City Council	\$ 15,409	\$ 15,409
1-15- City Manager	\$ 19,539	\$ 19,539
1-16- Human Resources	\$ 6,513	\$ 6,513
1-17- City Clerk	\$ 39,078	\$ 39,078
1-20- City Attorney	\$ 27,680	\$ 27,680
1-25- Finance	\$ 42,334	\$ 42,334
1-30-5 Law Enforcement	\$ 1,628	\$ 1,628
1-35-7 Fire	\$ 1,628	\$ 1,628
1-40-8 Development Services	\$ 52,104	\$ 52,104
1-50-9 Public Works Engineering	\$ 4,885	\$ 4,885
1-50-11 Public Works Streets	\$ 16,282	\$ 16,282
1-50-12 Public Works Community Services	\$ 6,513	\$ 6,513
11-0-0 General Benefit lighting	\$ 1,628	\$ 1,628
12-0-0 Local Benefit Lighting	\$ 1,628	\$ 1,628
14-0-0 Transnet	\$ 8,141	\$ 8,141
15-0-0 Sanitation District	\$ 9,769	\$ 9,769
16-0-0 Sanitation District Capital Pr	\$ 3,256	\$ 3,256
60-0-0 Successor Agency Fund	\$ 3,256	\$ 3,256
Total	\$261,275	\$261,275

3 City Manager

The City Manager is a City Council appointed executive staff position responsible for implementing policy and programs enacted by Council. The City Manager utilizes professional management skills to ensure the City operates efficiently. Costs associated with the City Manager's function are allocated to Receiving Departments as follows:

- **Mayor & Council Support** – represents costs associated with providing administrative support to City Council measured by the number of agenda items.
- **General Support** – represents costs associated with providing general support to city staff measured by the number of FTE per Fund / Department excluding law enforcement.
- **Public Information / City Communication** – represents costs associated with providing public information represented through the number of social media posts per Fund/ Department.
- **Citywide Oversight & Support** – represents costs associated with oversight and support of City projects measured by the budgeted expenditures per Fund / Department.

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



COSTS TO BE ALLOCATED

1-15- City Manager

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 258,406		\$ 258,406
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
-- Fixed Assets	\$ 6,178	\$ -	\$ 6,178
1-10- City Council	\$ 10,877	\$ 8,662	\$ 19,539
1-15- City Manager		\$ 43,457	\$ 43,457
1-16- Human Resources		\$ 6,632	\$ 6,632
1-17- City Clerk		\$ 5,366	\$ 5,366
1-20- City Attorney		\$ 14,486	\$ 14,486
1-25- Finance		\$ 14,670	\$ 14,670
1-50- Public Works Admin		\$ 9,274	\$ 9,274
1-50- Public Works Facilities		\$ 11,810	\$ 11,810
Total Incoming Costs	<u>\$ 17,055</u>	<u>\$ 114,356</u>	<u>\$ 131,411</u>
Interfund Personnel Cost Adjustment	\$ 150,450		
Total Cost Adjustments	<u>\$ 150,450</u>		<u>\$ 150,450</u>
Total Costs to be Allocated	<u>\$ 425,912</u>	<u>\$ 114,356</u>	<u>\$ 540,267</u>

DEPARTMENTAL EXPENSE DETAIL

1-15- City Manager

Expense Type	\$	General Admin	Mayor & Council Support	General Support	Public Information / City Communication	Citywide Oversight & Support
Personnel						
Salaries & Benefits	\$ 221,771	\$ -	\$ 104,233	\$ 82,055	\$ 19,959	\$ 15,524
Subtotal Personnel Cost	\$ 221,771	\$ -	\$ 104,233	\$ 82,055	\$ 19,959	\$ 15,524
Operating Services & Supplies						
Operating Expenditures	\$ 36,635	\$ -	\$ 17,218	\$ 13,555	\$ 3,297	\$ 2,564
Subtotal Operating Cost	\$ 36,635	\$ -	\$ 17,218	\$ 13,555	\$ 3,297	\$ 2,564
DEPARTMENTAL EXPENDITURES	\$ 258,406	\$ -	\$ 121,451	\$ 95,610	\$ 23,257	\$ 18,088
Cost Adjustments						
Interfund Personnel Cost Adjustment	\$ 150,450	\$ -	\$ 70,712	\$ 55,667	\$ 13,541	\$ 10,532
Subtotal Cost Adjustments	\$ 150,450	\$ -	\$ 70,712	\$ 55,667	\$ 13,541	\$ 10,532
FUNCTIONAL COST	\$ 408,856	\$ -	\$ 192,163	\$ 151,277	\$ 36,797	\$ 28,620
First Allocation						
Incoming - All Others	\$ 17,055	\$ -	\$ 8,016	\$ 6,310	\$ 1,535	\$ 1,194
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 425,912	\$ -	\$ 200,179	\$ 157,587	\$ 38,332	\$ 29,814
Second Allocation						
Incoming - All Others	\$ 114,356	\$ -	\$ 53,747	\$ 42,312	\$ 10,292	\$ 8,005
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 114,356	\$ -	\$ 53,747	\$ 42,312	\$ 10,292	\$ 8,005
TOTAL ALLOCATED	\$ 540,267	\$ -	\$ 253,926	\$ 199,899	\$ 48,624	\$ 37,819

1-15- City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Mayor & Council Support							
1-10- City Council	17.00	10.119%	\$ 20,256		\$ 20,256		\$ 20,256
1-15- City Manager	12.00	7.143%	\$ 14,298		\$ 14,298		\$ 14,298
1-16- Human Resources	4.00	2.381%	\$ 4,766		\$ 4,766	\$ 1,547	\$ 6,313
1-17- City Clerk	24.00	14.286%	\$ 28,597		\$ 28,597	\$ 9,280	\$ 37,877
1-20- City Attorney	17.00	10.119%	\$ 20,256		\$ 20,256	\$ 6,573	\$ 26,830
1-25- Finance	26.00	15.476%	\$ 30,980		\$ 30,980	\$ 10,053	\$ 41,033
1-30-5 Law Enforcement	1.00	0.595%	\$ 1,192		\$ 1,192	\$ 387	\$ 1,578
1-35-7 Fire	1.00	0.595%	\$ 1,192		\$ 1,192	\$ 387	\$ 1,578
1-40-8 Development Services	32.00	19.048%	\$ 38,129		\$ 38,129	\$ 12,373	\$ 50,503
1-50-9 Public Works Engineering	3.00	1.786%	\$ 3,575		\$ 3,575	\$ 1,160	\$ 4,735
1-50-11 Public Works Streets	10.00	5.952%	\$ 11,915		\$ 11,915	\$ 3,867	\$ 15,782
1-50-12 Public Works Community Services	4.00	2.381%	\$ 4,766		\$ 4,766	\$ 1,547	\$ 6,313
11-0-0 General Benefit lighting	1.00	0.595%	\$ 1,192		\$ 1,192	\$ 387	\$ 1,578
12-0-0 Local Benefit Lighting	1.00	0.595%	\$ 1,192		\$ 1,192	\$ 387	\$ 1,578
14-0-0 Transnet	5.00	2.976%	\$ 5,958		\$ 5,958	\$ 1,933	\$ 7,891
15-0-0 Sanitation District	6.00	3.571%	\$ 7,149		\$ 7,149	\$ 2,320	\$ 9,469
16-0-0 Sanitation District Capital Pr	2.00	1.190%	\$ 2,383		\$ 2,383	\$ 773	\$ 3,156
60-0-0 Successor Agency Fund	2.00	1.190%	\$ 2,383		\$ 2,383	\$ 773	\$ 3,156
Total	168.00	100.000%	\$200,179	\$ -	\$200,179	\$ 53,747	\$253,926

Allocation Basis: # of Agenda Items per Fund / Dept

Source of Allocation: FY17-18 Agenda Reports

1-15- City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
General Support							
1-10- City Council	5.00	12.196%	\$ 19,219		\$ 19,219		\$ 19,219
1-15- City Manager	3.00	7.318%	\$ 11,532		\$ 11,532		\$ 11,532
1-16- Human Resources	1.00	2.439%	\$ 3,844		\$ 3,844	\$ 1,282	\$ 5,126
1-17- City Clerk	1.00	2.439%	\$ 3,844		\$ 3,844	\$ 1,282	\$ 5,126
1-25- Finance	5.00	12.196%	\$ 19,219		\$ 19,219	\$ 6,411	\$ 25,631
1-50- Public Works Admin	2.00	4.878%	\$ 7,688		\$ 7,688	\$ 2,565	\$ 10,252
1-50- Public Works Facilities	1.90	4.634%	\$ 7,303		\$ 7,303	\$ 2,436	\$ 9,740
1-40-8 Development Services	2.48	6.049%	\$ 9,533		\$ 9,533	\$ 3,180	\$ 12,713
1-50-9 Public Works Engineering	0.75	1.829%	\$ 2,883		\$ 2,883	\$ 962	\$ 3,845
1-50-11 Public Works Streets	1.65	4.025%	\$ 6,342		\$ 6,342	\$ 2,116	\$ 8,458
1-50-12 Public Works Community Services	1.50	3.659%	\$ 5,766		\$ 5,766	\$ 1,923	\$ 7,689
2-0-0 Gasoline Fund	4.05	9.871%	\$ 15,556		\$ 15,556	\$ 5,189	\$ 20,746
10-0-0 TDA Article 4-Transit	0.10	0.244%	\$ 384		\$ 384	\$ 128	\$ 513
11-0-0 General Benefit lighting	0.13	0.317%	\$ 500		\$ 500	\$ 167	\$ 666
12-0-0 Local Benefit Lighting	0.22	0.537%	\$ 846		\$ 846	\$ 282	\$ 1,128
14-0-0 Transnet	0.60	1.464%	\$ 2,306		\$ 2,306	\$ 769	\$ 3,076
15-0-0 Sanitation District	10.03	24.465%	\$ 38,554		\$ 38,554	\$ 12,861	\$ 51,415
21-0-0 Household Hazardous Waste AB 9	0.21	0.512%	\$ 807		\$ 807	\$ 269	\$ 1,076
22-0-0 Wildflower Assessment District	0.0500000	0.122%	\$ 192		\$ 192	\$ 64	\$ 256
26-0-0 Storm Water Program	0.3300000	0.805%	\$ 1,268		\$ 1,268	\$ 423	\$ 1,692
Total	41.00	100.000%	\$157,587	\$ -	\$157,587	\$ 42,312	\$199,899

Allocation Basis: # of FTE per Fund / Dept (Excl. PD & Fire)

Source of Allocation: FY18-19 Position Listing

1-15- City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Public Information / City Communication							
1-10- City Council	8.00	3.846%	\$ 1,474		\$ 1,474		\$ 1,474
1-15- City Manager	93.00	44.712%	\$ 17,139		\$ 17,139		\$ 17,139
1-50- Public Works Admin	19.00	9.135%	\$ 3,501		\$ 3,501	\$ 1,828	\$ 5,329
1-30-5 Law Enforcement	27.00	12.981%	\$ 4,976		\$ 4,976	\$ 2,597	\$ 7,573
1-35-7 Fire	28.00	13.462%	\$ 5,160		\$ 5,160	\$ 2,693	\$ 7,853
1-40-8 Development Services	5.00	2.404%	\$ 921		\$ 921	\$ 481	\$ 1,402
1-50-12 Public Works Community Services	18.00	8.654%	\$ 3,317		\$ 3,317	\$ 1,731	\$ 5,049
14-0-0 Transnet	9.00	4.327%	\$ 1,659		\$ 1,659	\$ 866	\$ 2,524
30-0-0 Public Educational Governmental	1.00	0.481%	\$ 184		\$ 184	\$ 96	\$ 280
Total	208.00	100.000%	\$ 38,332	\$ -	\$ 38,332	\$ 10,292	\$ 48,624

Allocation Basis:

of Social Media Posts per Fund / Dept

Source of Allocation:

Twitter & Facebook Posts

1-15- City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Citywide Oversight & Support							
1-10- City Council	152,101.04	0.608%	\$ 181		\$ 181		\$ 181
1-15- City Manager	408,856.44	1.635%	\$ 488		\$ 488		\$ 488
1-16- Human Resources	126,882.83	0.508%	\$ 151		\$ 151	\$ 42	\$ 193
1-17- City Clerk	110,992.41	0.444%	\$ 132		\$ 132	\$ 36	\$ 169
1-20- City Attorney	160,000.00	0.640%	\$ 191		\$ 191	\$ 52	\$ 243
1-25- Finance	480,611.36	1.922%	\$ 573		\$ 573	\$ 157	\$ 731
1-50- Public Works Admin	359,635.48	1.439%	\$ 429		\$ 429	\$ 118	\$ 547
1-50- Public Works Facilities	240,026.53	0.960%	\$ 286		\$ 286	\$ 79	\$ 365
1-30-5 Law Enforcement	5,986,746.00	23.947%	\$ 7,139		\$ 7,139	\$ 1,961	\$ 9,100
1-30-6 Animal Control	302,741.00	1.211%	\$ 361		\$ 361	\$ 99	\$ 460
1-35-7 Fire	4,544,551.16	18.178%	\$ 5,420		\$ 5,420	\$ 1,489	\$ 6,908
1-40-8 Development Services	521,125.74	2.084%	\$ 621		\$ 621	\$ 171	\$ 792
1-50-9 Public Works Engineering	217,143.86	0.869%	\$ 259		\$ 259	\$ 71	\$ 330
1-50-11 Public Works Streets	233,420.40	0.934%	\$ 278		\$ 278	\$ 76	\$ 355
1-50-12 Public Works Community Services	291,607.10	1.166%	\$ 348		\$ 348	\$ 96	\$ 443
1-50-13 Public Works Grounds	416,310.11	1.665%	\$ 496		\$ 496	\$ 136	\$ 633
1-90-0 Non-Departmental	75,200.00	0.301%	\$ 90		\$ 90	\$ 25	\$ 114
2-0-0 Gasoline Fund	930,532.56	3.722%	\$ 1,110		\$ 1,110	\$ 305	\$ 1,414
5-0-0 PLDO	20,000.00	0.080%	\$ 24		\$ 24	\$ 7	\$ 30
8-0-0 Grants	60,046.00	0.240%	\$ 72		\$ 72	\$ 20	\$ 91
9-0-0 CDBG	114,530.00	0.458%	\$ 137		\$ 137	\$ 38	\$ 174
10-0-0 TDA Article 4-Transit	337,033.03	1.348%	\$ 402		\$ 402	\$ 110	\$ 512
11-0-0 General Benefit lighting	114,268.59	0.457%	\$ 136		\$ 136	\$ 37	\$ 174
12-0-0 Local Benefit Lighting	145,581.46	0.582%	\$ 174		\$ 174	\$ 48	\$ 221
14-0-0 Transnet	711,459.40	2.846%	\$ 848		\$ 848	\$ 233	\$ 1,081
15-0-0 Sanitation District	4,525,447.00	18.102%	\$ 5,397		\$ 5,397	\$ 1,482	\$ 6,879
16-0-0 Sanitation District Capital Pr	1,266,900.00	5.068%	\$ 1,511		\$ 1,511	\$ 415	\$ 1,926
21-0-0 Household Hazardous Waste AB 9	33,838.94	0.135%	\$ 40		\$ 40	\$ 11	\$ 51

1-15- City Manager

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
22-0-0 Wildflower Assessment District	10,514.13	0.042%	\$ 13		\$ 13	\$ 3	\$ 16
23-0-0 Serious Traffic Offender Program	484.00	0.002%	\$ 1		\$ 1	\$ 0	\$ 1
25-0-0 Self-Insured Reserve Fund-Work	300.00	0.001%	\$ 0		\$ 0	\$ 0	\$ 0
26-0-0 Storm Water Program	243,933.24	0.976%	\$ 291		\$ 291	\$ 80	\$ 371
27-0-0 RTCIP	622,590.00	2.490%	\$ 742		\$ 742	\$ 204	\$ 946
29-0-0 Self Insured Fund Liability In	45,000.00	0.180%	\$ 54		\$ 54	\$ 15	\$ 68
30-0-0 Public Educational Governmental	40,000.00	0.160%	\$ 48		\$ 48	\$ 13	\$ 61
32-0-0 Capital Reserve Fund	40,000.00	0.160%	\$ 48		\$ 48	\$ 13	\$ 61
33-0-0 Community Facilities District	11,700.00	0.047%	\$ 14		\$ 14	\$ 4	\$ 18
60-0-0 Successor Agency Fund	1,098,090.76	4.392%	\$ 1,310		\$ 1,310	\$ 360	\$ 1,669
Total	25,000,200.57	100.000%	\$ 29,814	\$ -	\$ 29,814	\$ 8,005	\$ 37,819

Allocation Basis: Budgeted Expenditures per Fund / Dept

Source of Allocation: FY18-19 Adopted Budgeted Expenditures

ALLOCATION SUMMARY

1-15- City Manager

	Mayor & Council Support	General Support	Public Information / City Communication	Citywide Oversight & Support	Total
1-10- City Council	\$ 20,256	\$ 19,219	\$ 1,474	\$ 181	\$ 41,131
1-15- City Manager	\$ 14,298	\$ 11,532	\$ 17,139	\$ 488	\$ 43,457
1-16- Human Resources	\$ 6,313	\$ 5,126	\$ -	\$ 193	\$ 11,632
1-17- City Clerk	\$ 37,877	\$ 5,126	\$ -	\$ 169	\$ 43,172
1-20- City Attorney	\$ 26,830	\$ -	\$ -	\$ 243	\$ 27,073
1-25- Finance	\$ 41,033	\$ 25,631	\$ -	\$ 731	\$ 67,395
1-50- Public Works Admin	\$ -	\$ 10,252	\$ 5,329	\$ 547	\$ 16,128
1-50- Public Works Facilities	\$ -	\$ 9,740	\$ -	\$ 365	\$ 10,105
1-30-5 Law Enforcement	\$ 1,578	\$ -	\$ 7,573	\$ 9,100	\$ 18,251
1-30-6 Animal Control	\$ -	\$ -	\$ -	\$ 460	\$ 460
1-35-7 Fire	\$ 1,578	\$ -	\$ 7,853	\$ 6,908	\$ 16,340
1-40-8 Development Services	\$ 50,503	\$ 12,713	\$ 1,402	\$ 792	\$ 65,410
1-50-9 Public Works Engineering	\$ 4,735	\$ 3,845	\$ -	\$ 330	\$ 8,909
1-50-11 Public Works Streets	\$ 15,782	\$ 8,458	\$ -	\$ 355	\$ 24,595
1-50-12 Public Works Community Services	\$ 6,313	\$ 7,689	\$ 5,049	\$ 443	\$ 19,494
1-50-13 Public Works Grounds	\$ -	\$ -	\$ -	\$ 633	\$ 633
1-90-0 Non-Departmental	\$ -	\$ -	\$ -	\$ 114	\$ 114
2-0-0 Gasoline Fund	\$ -	\$ 20,746	\$ -	\$ 1,414	\$ 22,160
5-0-0 PLDO	\$ -	\$ -	\$ -	\$ 30	\$ 30
8-0-0 Grants	\$ -	\$ -	\$ -	\$ 91	\$ 91
9-0-0 CDBG	\$ -	\$ -	\$ -	\$ 174	\$ 174
10-0-0 TDA Article 4-Transit	\$ -	\$ 513	\$ -	\$ 512	\$ 1,025
11-0-0 General Benefit lighting	\$ 1,578	\$ 666	\$ -	\$ 174	\$ 2,418
12-0-0 Local Benefit Lighting	\$ 1,578	\$ 1,128	\$ -	\$ 221	\$ 2,927
14-0-0 Transnet	\$ 7,891	\$ 3,076	\$ 2,524	\$ 1,081	\$ 14,573

ALLOCATION SUMMARY

1-15- City Manager

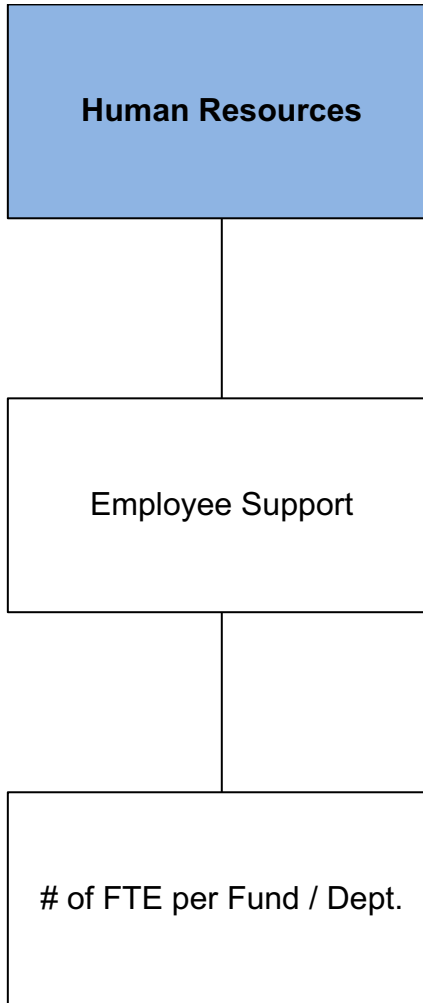
	Mayor & Council Support	General Support	Public Information / City Communication	Citywide Oversight & Support	Total
15-0-0 Sanitation District	\$ 9,469	\$ 51,415	\$ -	\$ 6,879	\$ 67,764
16-0-0 Sanitation District Capital Pr	\$ 3,156	\$ -	\$ -	\$ 1,926	\$ 5,082
21-0-0 Household Hazardous Waste AB 9	\$ -	\$ 1,076	\$ -	\$ 51	\$ 1,128
22-0-0 Wildflower Assessment District	\$ -	\$ 256	\$ -	\$ 16	\$ 272
23-0-0 Serious Traffic Offender Program	\$ -	\$ -	\$ -	\$ 1	\$ 1
25-0-0 Self-Insured Reserve Fund-Work	\$ -	\$ -	\$ -	\$ 0	\$ 0
26-0-0 Storm Water Program	\$ -	\$ 1,692	\$ -	\$ 371	\$ 2,062
27-0-0 RTCIP	\$ -	\$ -	\$ -	\$ 946	\$ 946
29-0-0 Self Insured Fund Liability In	\$ -	\$ -	\$ -	\$ 68	\$ 68
30-0-0 Public Educational Governmental	\$ -	\$ -	\$ 280	\$ 61	\$ 341
32-0-0 Capital Reserve Fund	\$ -	\$ -	\$ -	\$ 61	\$ 61
33-0-0 Community Facilities District	\$ -	\$ -	\$ -	\$ 18	\$ 18
60-0-0 Successor Agency Fund	\$ 3,156	\$ -	\$ -	\$ 1,669	\$ 4,826
Total	\$ 253,926	\$ 199,899	\$ 48,624	\$ 37,819	\$ 540,267

4 Human Resources

Human Resources provides a variety of services and information to and for City staff including labor relations, policy, employee benefits, risk management, training, classification and compensation. Human Resources' costs are allocated to Receiving Departments, as follows:

- **Employee Support** – represents the costs of providing support to employees citywide measured by the number of FTE per Fund / Department.

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



COSTS TO BE ALLOCATED

1-16- Human Resources

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 81,462		\$ 81,462
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
1-10- City Council	\$ 3,626	\$ 2,887	\$ 6,513
1-15- City Manager	\$ 8,761	\$ 2,871	\$ 11,632
1-16- Human Resources		\$ 2,211	\$ 2,211
1-17- City Clerk		\$ 1,807	\$ 1,807
1-20- City Attorney		\$ 4,829	\$ 4,829
1-25- Finance		\$ 6,987	\$ 6,987
1-50- Public Works Admin		\$ 2,878	\$ 2,878
1-50- Public Works Facilities		\$ 3,937	\$ 3,937
Total Incoming Costs	<u>\$ 12,387</u>	<u>\$ 28,406</u>	<u>\$ 40,793</u>
Interfund Personnel Cost Adjustment	\$ 45,421		
Total Cost Adjustments	<u>\$ 45,421</u>		<u>\$ 45,421</u>
Total Costs to be Allocated	<u>\$ 139,270</u>	<u>\$ 28,406</u>	<u>\$ 167,676</u>

DEPARTMENTAL EXPENSE DETAIL

1-16- Human Resources

Expense Type	\$	General Admin	Employee Support
Personnel			
Salaries & Benefits	\$ 59,172	\$ -	\$ 59,172
Subtotal Personnel Cost	\$ 59,172	\$ -	\$ 59,172
Operating Services & Supplies			
Operating Expenditures	\$ 22,290	\$ -	\$ 22,290
Subtotal Operating Cost	\$ 22,290	\$ -	\$ 22,290
DEPARTMENTAL EXPENDITURES	\$ 81,462	\$ -	\$ 81,462
Cost Adjustments			
Interfund Personnel Cost Adjustment	\$ 45,421	\$ -	\$ 45,421
Subtotal Cost Adjustments	\$ 45,421	\$ -	\$ 45,421
FUNCTIONAL COST	\$ 126,883	\$ -	\$ 126,883
First Allocation			
Incoming - All Others	\$ 12,387	\$ -	\$ 12,387
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 139,270	\$ -	\$ 139,270
Second Allocation			
Incoming - All Others	\$ 28,406	\$ -	\$ 28,406
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 28,406	\$ -	\$ 28,406
TOTAL ALLOCATED	\$ 167,676	\$ -	\$ 167,676

1-16- Human Resources

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Employee Support							
1-10- City Council	5.00	7.937%	\$ 11,054		\$ 11,054		\$ 11,054
1-15- City Manager	3.00	4.762%	\$ 6,632		\$ 6,632		\$ 6,632
1-16- Human Resources	1.00	1.587%	\$ 2,211		\$ 2,211		\$ 2,211
1-17- City Clerk	1.00	1.587%	\$ 2,211		\$ 2,211	\$ 526	\$ 2,737
1-25- Finance	5.00	7.937%	\$ 11,054		\$ 11,054	\$ 2,630	\$ 13,684
1-50- Public Works Admin	2.00	3.175%	\$ 4,421		\$ 4,421	\$ 1,052	\$ 5,474
1-50- Public Works Facilities	1.90	3.016%	\$ 4,200		\$ 4,200	\$ 1,000	\$ 5,200
1-35-7 Fire	22.00	34.922%	\$ 48,636		\$ 48,636	\$ 11,573	\$ 60,210
1-40-8 Development Services	2.48	3.937%	\$ 5,483		\$ 5,483	\$ 1,305	\$ 6,787
1-50-9 Public Works Engineering	0.75	1.191%	\$ 1,658		\$ 1,658	\$ 395	\$ 2,053
1-50-11 Public Works Streets	1.65	2.619%	\$ 3,648		\$ 3,648	\$ 868	\$ 4,516
1-50-12 Public Works Community Services	1.50	2.381%	\$ 3,316		\$ 3,316	\$ 789	\$ 4,105
2-0-0 Gasoline Fund	4.05	6.424%	\$ 8,947		\$ 8,947	\$ 2,129	\$ 11,076
10-0-0 TDA Article 4-Transit	0.10	0.159%	\$ 221		\$ 221	\$ 53	\$ 274
11-0-0 General Benefit lighting	0.13	0.206%	\$ 287		\$ 287	\$ 68	\$ 356
12-0-0 Local Benefit Lighting	0.22	0.349%	\$ 486		\$ 486	\$ 116	\$ 602
14-0-0 Transnet	0.60	0.952%	\$ 1,326		\$ 1,326	\$ 316	\$ 1,642
15-0-0 Sanitation District	10.03	15.921%	\$ 22,174		\$ 22,174	\$ 5,276	\$ 27,450
21-0-0 Household Hazardous Waste AB 9	0.21	0.333%	\$ 464		\$ 464	\$ 110	\$ 575
22-0-0 Wildflower Assessment District	0.05	0.079%	\$ 111		\$ 111	\$ 26	\$ 137
26-0-0 Storm Water Program	0.33	0.524%	\$ 730		\$ 730	\$ 174	\$ 903
Total	63.00	100.000%	\$139,270	\$ -	\$139,270	\$ 28,406	\$167,676

Allocation Basis: # of FTE per Fund / Dept

Source of Allocation: FY18-19 Position Listing

ALLOCATION SUMMARY

1-16- Human Resources

	<u>Employee Support</u>	<u>Total</u>
1-10- City Council	\$ 11,054	\$ 11,054
1-15- City Manager	\$ 6,632	\$ 6,632
1-16- Human Resources	\$ 2,211	\$ 2,211
1-17- City Clerk	\$ 2,737	\$ 2,737
1-25- Finance	\$ 13,684	\$ 13,684
1-50- Public Works Admin	\$ 5,474	\$ 5,474
1-50- Public Works Facilities	\$ 5,200	\$ 5,200
1-35-7 Fire	\$ 60,210	\$ 60,210
1-40-8 Development Services	\$ 6,787	\$ 6,787
1-50-9 Public Works Engineering	\$ 2,053	\$ 2,053
1-50-11 Public Works Streets	\$ 4,516	\$ 4,516
1-50-12 Public Works Community Services	\$ 4,105	\$ 4,105
2-0-0 Gasoline Fund	\$ 11,076	\$ 11,076
10-0-0 TDA Article 4-Transit	\$ 274	\$ 274
11-0-0 General Benefit lighting	\$ 356	\$ 356
12-0-0 Local Benefit Lighting	\$ 602	\$ 602
14-0-0 Transnet	\$ 1,642	\$ 1,642
15-0-0 Sanitation District	\$ 27,450	\$ 27,450
21-0-0 Household Hazardous Waste AB 9	\$ 575	\$ 575
22-0-0 Wildflower Assessment District	\$ 137	\$ 137
26-0-0 Storm Water Program	\$ 903	\$ 903
Total	\$ 167,676	\$167,676

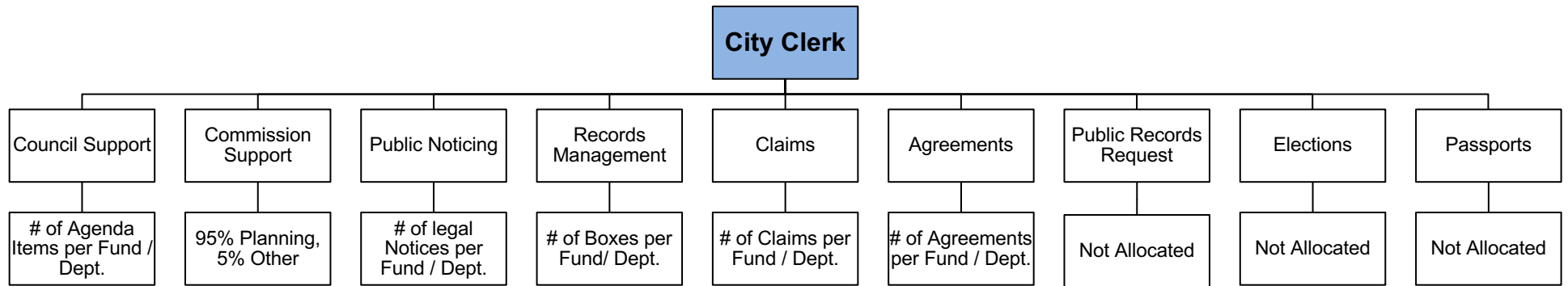
5 City Clerk

The City Clerk is an executive member of staff that serves as the local filing officer for all campaigns within the City limits. The City Clerk is responsible for providing and coordinating meeting agendas for Council meetings, managing records and administering elections. City Clerk's costs are allocated, as follows:

- **Council Support** – represents costs associated with providing administrative support to Council measured by the number of Agenda Items per Fund / Department.
- **Commission Support** – represents the cost associated with providing administrative support to planning and other commissions. Cost has been allocated based upon 95% to Planning Commission and 5% to Citizens' Advisory Commission.
- **Public Noticing** – represents costs associated with providing legal notices to the public on behalf of City departments and has been allocated based upon the number of notices per department.
- **Records Management** – represents costs associated with maintaining City records and has been allocated based upon number of records stored per Fund / Department.
- **Claims** – represents costs associated with taking in and processing claims for the City. These costs have been allocated based upon the number of claims per Fund / Department.
- **Agreements** – represents the administrative costs associated with processing and maintaining records of agreements executed by the City and have been allocated based upon number of agreements per Fund / Department.
- **Public Records Request** – represents costs associated with providing public records request services to the public. Costs associated with this function have not been allocated.
- **Elections** – represents costs associated with providing services and information during elections. Costs associated with this function have not been allocated.

- **Passports** – represents costs associated with providing passport services to the public and as such have not been allocated to internal City Departments.

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



COSTS TO BE ALLOCATED

1-17- City Clerk

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 71,654		\$ 71,654
Total Deductions	\$ -		\$ -
Incoming Costs			
1-10- City Council	\$ 21,754	\$ 17,323	\$ 39,078
1-15- City Manager	\$ 32,573	\$ 10,599	\$ 43,172
1-16- Human Resources	\$ 2,211	\$ 526	\$ 2,737
1-17- City Clerk		\$ 10,073	\$ 10,073
1-20- City Attorney		\$ 28,972	\$ 28,972
1-25- Finance		\$ 5,600	\$ 5,600
1-50- Public Works Admin		\$ 2,518	\$ 2,518
1-50- Public Works Facilities		\$ 1,125	\$ 1,125
Total Incoming Costs	<u>\$ 56,538</u>	<u>\$ 76,736</u>	<u>\$ 133,274</u>
Interfund Personnel Cost Adjustment	\$ 39,338		
Total Cost Adjustments	<u>\$ 39,338</u>		<u>\$ 39,338</u>
Total Costs to be Allocated	<u>\$ 167,531</u>	<u>\$ 76,736</u>	<u>\$ 244,267</u>

DEPARTMENTAL EXPENSE DETAIL

1-17- City Clerk

Expense Type	\$	General Admin	Council Support	Commission Support	Public Noticing	Records Management	Claims	Agreements	Public Records Requests	Elections	Passports
Personnel											
Salaries & Benefits	\$ 60,669	\$ -	\$ 24,874	\$ 3,033	\$ 1,213	\$ 1,820	\$ 607	\$ 607	\$ 10,314	\$ 1,213	\$ 16,987
Subtotal Personnel Cost	\$ 60,669	\$ -	\$ 24,874	\$ 3,033	\$ 1,213	\$ 1,820	\$ 607	\$ 607	\$ 10,314	\$ 1,213	\$ 16,987
Operating Services & Supplies											
Operating Expenditures	\$ 10,985	\$ -	\$ 4,504	\$ 549	\$ 220	\$ 330	\$ 110	\$ 110	\$ 1,867	\$ 220	\$ 3,076
Subtotal Operating Cost	\$ 10,985	\$ -	\$ 4,504	\$ 549	\$ 220	\$ 330	\$ 110	\$ 110	\$ 1,867	\$ 220	\$ 3,076
DEPARTMENTAL EXPENDITURES	\$ 71,654	\$ -	\$ 29,378	\$ 3,583	\$ 1,433	\$ 2,150	\$ 717	\$ 717	\$ 12,181	\$ 1,433	\$ 20,063
Cost Adjustments											
Interfund Personnel Cost Adjustment	\$ 39,338	\$ -	\$ 16,129	\$ 1,967	\$ 787	\$ 1,180	\$ 393	\$ 393	\$ 6,687	\$ 787	\$ 11,015
Subtotal Cost Adjustments	\$ 39,338	\$ -	\$ 16,129	\$ 1,967	\$ 787	\$ 1,180	\$ 393	\$ 393	\$ 6,687	\$ 787	\$ 11,015
FUNCTIONAL COST	\$ 110,992	\$ -	\$ 45,507	\$ 5,550	\$ 2,220	\$ 3,330	\$ 1,110	\$ 1,110	\$ 18,869	\$ 2,220	\$ 31,078
First Allocation											
Incoming - All Others	\$ 56,538	\$ -	\$ 23,181	\$ 2,827	\$ 1,131	\$ 1,696	\$ 565	\$ 565	\$ 9,612	\$ 1,131	\$ 15,831
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (78,739)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (28,480)	\$ (3,351)	\$ (46,909)
Subtotal of First Allocation	\$ 88,791	\$ -	\$ 68,688	\$ 8,377	\$ 3,351	\$ 5,026	\$ 1,675	\$ 1,675	\$ -	\$ -	\$ -
Second Allocation											
Incoming - All Others	\$ 76,736	\$ -	\$ 31,462	\$ 3,837	\$ 1,535	\$ 2,302	\$ 767	\$ 767	\$ 13,045	\$ 1,535	\$ 21,486
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (36,066)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,045)	\$ (1,535)	\$ (21,486)
Subtotal of Second Allocation	\$ 40,670	\$ -	\$ 31,462	\$ 3,837	\$ 1,535	\$ 2,302	\$ 767	\$ 767	\$ -	\$ -	\$ -
TOTAL ALLOCATED	\$ 129,461	\$ -	\$ 100,149	\$ 12,213	\$ 4,885	\$ 7,328	\$ 2,443	\$ 2,443	\$ -	\$ -	\$ -

1-17- City Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Council Support							
1-10- City Council	17.00	10.119%	\$ 6,951		\$ 6,951		\$ 6,951
1-15- City Manager	12.00	7.143%	\$ 4,906		\$ 4,906		\$ 4,906
1-16- Human Resources	4.00	2.381%	\$ 1,635		\$ 1,635		\$ 1,635
1-17- City Clerk	24.00	14.286%	\$ 9,813		\$ 9,813		\$ 9,813
1-20- City Attorney	17.00	10.119%	\$ 6,951		\$ 6,951	\$ 4,818	\$ 11,769
1-25- Finance	26.00	15.476%	\$ 10,630		\$ 10,630	\$ 7,369	\$ 18,000
1-30-5 Law Enforcement	1.00	0.595%	\$ 409		\$ 409	\$ 283	\$ 692
1-35-7 Fire	1.00	0.595%	\$ 409		\$ 409	\$ 283	\$ 692
1-40-8 Development Services	32.00	19.048%	\$ 13,083		\$ 13,083	\$ 9,070	\$ 22,153
1-50-9 Public Works Engineering	3.00	1.786%	\$ 1,227		\$ 1,227	\$ 850	\$ 2,077
1-50-11 Public Works Streets	10.00	5.952%	\$ 4,089		\$ 4,089	\$ 2,834	\$ 6,923
1-50-12 Public Works Community Services	4.00	2.381%	\$ 1,635		\$ 1,635	\$ 1,134	\$ 2,769
11-0-0 General Benefit lighting	1.00	0.595%	\$ 409		\$ 409	\$ 283	\$ 692
12-0-0 Local Benefit Lighting	1.00	0.595%	\$ 409		\$ 409	\$ 283	\$ 692
14-0-0 Transnet	5.00	2.976%	\$ 2,044		\$ 2,044	\$ 1,417	\$ 3,461
15-0-0 Sanitation District	6.00	3.571%	\$ 2,453		\$ 2,453	\$ 1,701	\$ 4,154
16-0-0 Sanitation District Capital Pr	2.00	1.190%	\$ 818		\$ 818	\$ 567	\$ 1,385
60-0-0 Successor Agency Fund	2.00	1.190%	\$ 818		\$ 818	\$ 567	\$ 1,385
Total	168.00	100.000%	\$ 68,688	\$ -	\$ 68,688	\$ 31,462	\$100,149

Allocation Basis:

of Agenda Items per Fund / Dept

Source of Allocation:

FY17-18 Agenda Reports

1-17- City Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Commission Support							
1-40-8 Development Services	0.95	95.000%	\$ 7,958		\$ 7,958	\$ 3,645	\$ 11,603
0-0-0 Other	0.05	5.000%	\$ 419		\$ 419	\$ 192	\$ 611
Total	1.00	100.000%	\$ 8,377	\$ -	\$ 8,377	\$ 3,837	\$ 12,213

Allocation Basis: 95% Planning, 5% other

Source of Allocation: City Clerk Data

1-17- City Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Public Noticing							
1-10- City Council	8.00	36.364%	\$ 1,218		\$ 1,218		\$ 1,218
1-25- Finance	2.00	9.091%	\$ 305		\$ 305	\$ 219	\$ 524
1-40-8 Development Services	12.00	54.545%	\$ 1,828		\$ 1,828	\$ 1,315	\$ 3,143
Total	22.00	100.000%	\$ 3,351	\$ -	\$ 3,351	\$ 1,535	\$ 4,885

Allocation Basis:

of Legal Notices per Fund / Dept

Source of Allocation:

City Clerk Report

1-17- City Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Records Management							
1-15- City Manager	5.00	0.488%	\$ 25		\$ 25		\$ 25
1-16- Human Resources	35.00	3.418%	\$ 172		\$ 172		\$ 172
1-17- City Clerk	53.00	5.176%	\$ 260		\$ 260		\$ 260
1-25- Finance	79.00	7.715%	\$ 388		\$ 388	\$ 195	\$ 583
1-50- Public Works Admin	82.00	8.008%	\$ 402		\$ 402	\$ 203	\$ 605
1-40-8 Development Services	542.00	52.930%	\$ 2,660		\$ 2,660	\$ 1,340	\$ 4,000
1-50-9 Public Works Engineering	218.00	21.289%	\$ 1,070		\$ 1,070	\$ 539	\$ 1,609
1-50-12 Public Works Community Services	9.00	0.879%	\$ 44		\$ 44	\$ 22	\$ 66
9-0-0 CDBG	1.00	0.098%	\$ 5		\$ 5	\$ 2	\$ 7
Total	1,024.00	100.000%	\$ 5,026	\$ -	\$ 5,026	\$ 2,302	\$ 7,328

Allocation Basis:

of Boxes per Fund / Dept

Source of Allocation:

City Clerk Report

1-17- City Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Claims							
1-50- Public Works Admin	6.00	100.000%	\$ 1,675		\$ 1,675	\$ 767	\$ 2,443
Total	6.00	100.000%	\$ 1,675	\$ -	\$ 1,675	\$ 767	\$ 2,443

Allocation Basis:

of Claims per Fund / Dept

Source of Allocation:

City Clerk Report

1-17- City Clerk

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Agreements							
1-10- City Council	1.00	1.299%	\$ 22		\$ 22		\$ 22
1-15- City Manager	20.00	25.974%	\$ 435		\$ 435		\$ 435
1-25- Finance	14.00	18.182%	\$ 305		\$ 305	\$ 192	\$ 496
1-50- Public Works Admin	6.00	7.792%	\$ 131		\$ 131	\$ 82	\$ 213
1-30-5 Law Enforcement	1.00	1.299%	\$ 22		\$ 22	\$ 14	\$ 35
1-35-7 Fire	16.00	20.779%	\$ 348		\$ 348	\$ 219	\$ 567
1-40-8 Development Services	8.00	10.390%	\$ 174		\$ 174	\$ 110	\$ 284
1-50-9 Public Works Engineering	8.00	10.390%	\$ 174		\$ 174	\$ 110	\$ 284
15-0-0 Sanitation District	3.00	3.896%	\$ 65		\$ 65	\$ 41	\$ 106
Total	77.00	100.000%	\$ 1,675	\$ -	\$ 1,675	\$ 767	\$ 2,443

Allocation Basis:

of Agreements per Fund / Dept

Source of Allocation:

City Clerk Report

ALLOCATION SUMMARY

1-17- City Clerk

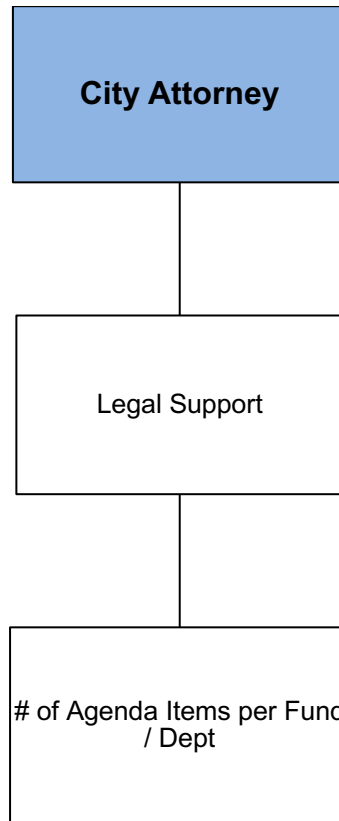
	<u>Council Support</u>	<u>Commission Support</u>	<u>Public Noticing</u>	<u>Records Management</u>	<u>Claims</u>	<u>Agreements</u>	<u>Total</u>
1-10- City Council	\$ 6,951	\$ -	\$ 1,218	\$ -	\$ -	\$ 22	\$ 8,191
1-15- City Manager	\$ 4,906	\$ -	\$ -	\$ 25	\$ -	\$ 435	\$ 5,366
1-16- Human Resources	\$ 1,635	\$ -	\$ -	\$ 172	\$ -	\$ -	\$ 1,807
1-17- City Clerk	\$ 9,813	\$ -	\$ -	\$ 260	\$ -	\$ -	\$ 10,073
1-20- City Attorney	\$ 11,769	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,769
1-25- Finance	\$ 18,000	\$ -	\$ 524	\$ 583	\$ -	\$ 496	\$ 19,603
1-50- Public Works Admin	\$ -	\$ -	\$ -	\$ 605	\$ 2,443	\$ 213	\$ 3,261
1-30-5 Law Enforcement	\$ 692	\$ -	\$ -	\$ -	\$ -	\$ 35	\$ 728
1-35-7 Fire	\$ 692	\$ -	\$ -	\$ -	\$ -	\$ 567	\$ 1,260
1-40-8 Development Services	\$ 22,153	\$ 11,603	\$ 3,143	\$ 4,000	\$ -	\$ 284	\$ 41,183
1-50-9 Public Works Engineering	\$ 2,077	\$ -	\$ -	\$ 1,609	\$ -	\$ 284	\$ 3,970
1-50-11 Public Works Streets	\$ 6,923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,923
1-50-12 Public Works Community Services	\$ 2,769	\$ -	\$ -	\$ 66	\$ -	\$ -	\$ 2,836
9-0-0 CDBG	\$ -	\$ -	\$ -	\$ 7	\$ -	\$ -	\$ 7
11-0-0 General Benefit lighting	\$ 692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 692
12-0-0 Local Benefit Lighting	\$ 692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 692
14-0-0 Transnet	\$ 3,461	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,461
15-0-0 Sanitation District	\$ 4,154	\$ -	\$ -	\$ -	\$ -	\$ 106	\$ 4,260
16-0-0 Sanitation District Capital Pr	\$ 1,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,385
60-0-0 Successor Agency Fund	\$ 1,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,385
0-0-0 Other	\$ -	\$ 611	\$ -	\$ -	\$ -	\$ -	\$ 611
Total	\$100,149	\$ 12,213	\$ 4,885	\$ 7,328	\$ 2,443	\$ 2,443	\$129,461

6 City Attorney

The role of the City Attorney is to provide legal support to the City and Council by ensuring all code and laws are followed correctly and actions by Council and Staff are compliant. City Attorney's costs are allocated, as follows:

- **Legal Support** – represents costs associated with legal support provided by the City Attorney measured by the number of Agenda Items per Fund / Dept.

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



COSTS TO BE ALLOCATED

1-20- City Attorney

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 160,000		\$ 160,000
Total Deductions	\$ -		\$ -
Incoming Costs			
1-10- City Council	\$ 15,409	\$ 12,271	\$ 27,680
1-15- City Manager	\$ 20,447	\$ 6,626	\$ 27,073
1-17- City Clerk	\$ 6,951	\$ 4,818	\$ 11,769
1-20- City Attorney		\$ 20,522	\$ 20,522
1-25- Finance		\$ 3,857	\$ 3,857
1-50- Public Works Admin		\$ 3,629	\$ 3,629
Total Incoming Costs	<u>\$ 42,807</u>	<u>\$ 51,723</u>	<u>\$ 94,530</u>
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	<u>\$ 202,807</u>	<u>\$ 51,723</u>	<u>\$ 254,530</u>

DEPARTMENTAL EXPENSE DETAIL

1-20- City Attorney

Expense Type	\$	General Admin	Legal Support
Personnel			
Salaries & Benefits	\$ 160,000	\$ -	\$ 160,000
Subtotal Personnel Cost	\$ 160,000	\$ -	\$ 160,000
Operating Services & Supplies			
Subtotal Operating Cost	\$ -	\$ -	\$ -
DEPARTMENTAL EXPENDITURES	\$ 160,000	\$ -	\$ 160,000
Cost Adjustments			
Subtotal Cost Adjustments	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 160,000	\$ -	\$ 160,000
First Allocation			
Incoming - All Others	\$ 42,807	\$ -	\$ 42,807
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 202,807	\$ -	\$ 202,807
Second Allocation			
Incoming - All Others	\$ 51,723	\$ -	\$ 51,723
Reallocate Admin Costs	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 51,723	\$ -	\$ 51,723
TOTAL ALLOCATED	\$ 254,530	\$ -	\$ 254,530

1-20- City Attorney

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Legal Support							
1-10- City Council	17.00	10.119%	\$ 20,522		\$ 20,522		\$ 20,522
1-15- City Manager	12.00	7.143%	\$ 14,486		\$ 14,486		\$ 14,486
1-16- Human Resources	4.00	2.381%	\$ 4,829		\$ 4,829		\$ 4,829
1-17- City Clerk	24.00	14.286%	\$ 28,972		\$ 28,972		\$ 28,972
1-20- City Attorney	17.00	10.119%	\$ 20,522		\$ 20,522		\$ 20,522
1-25- Finance	26.00	15.476%	\$ 31,387		\$ 31,387	\$ 14,306	\$ 45,693
1-30-5 Law Enforcement	1.00	0.595%	\$ 1,207		\$ 1,207	\$ 550	\$ 1,757
1-35-7 Fire	1.00	0.595%	\$ 1,207		\$ 1,207	\$ 550	\$ 1,757
1-40-8 Development Services	32.00	19.048%	\$ 38,630		\$ 38,630	\$ 17,608	\$ 56,238
1-50-9 Public Works Engineering	3.00	1.786%	\$ 3,622		\$ 3,622	\$ 1,651	\$ 5,272
1-50-11 Public Works Streets	10.00	5.952%	\$ 12,072		\$ 12,072	\$ 5,502	\$ 17,574
1-50-12 Public Works Community Services	4.00	2.381%	\$ 4,829		\$ 4,829	\$ 2,201	\$ 7,030
11-0-0 General Benefit lighting	1.00	0.595%	\$ 1,207		\$ 1,207	\$ 550	\$ 1,757
12-0-0 Local Benefit Lighting	1.00	0.595%	\$ 1,207		\$ 1,207	\$ 550	\$ 1,757
14-0-0 Transnet	5.00	2.976%	\$ 6,036		\$ 6,036	\$ 2,751	\$ 8,787
15-0-0 Sanitation District	6.00	3.571%	\$ 7,243		\$ 7,243	\$ 3,301	\$ 10,545
16-0-0 Sanitation District Capital Pr	2.00	1.190%	\$ 2,414		\$ 2,414	\$ 1,100	\$ 3,515
60-0-0 Successor Agency Fund	2.00	1.190%	\$ 2,414		\$ 2,414	\$ 1,100	\$ 3,515
Total	168.00	100.000%	\$202,807	\$ -	\$202,807	\$ 51,723	\$254,530

Allocation Basis: # of Agenda Items per Fund / Dept

Source of Allocation: FY 17-18 Agenda Reports

ALLOCATION SUMMARY

1-20- City Attorney

	<u>Legal Support</u>	<u>Total</u>
1-10- City Council	\$ 20,522	\$ 20,522
1-15- City Manager	\$ 14,486	\$ 14,486
1-16- Human Resources	\$ 4,829	\$ 4,829
1-17- City Clerk	\$ 28,972	\$ 28,972
1-20- City Attorney	\$ 20,522	\$ 20,522
1-25- Finance	\$ 45,693	\$ 45,693
1-30-5 Law Enforcement	\$ 1,757	\$ 1,757
1-35-7 Fire	\$ 1,757	\$ 1,757
1-40-8 Development Services	\$ 56,238	\$ 56,238
1-50-9 Public Works Engineering	\$ 5,272	\$ 5,272
1-50-11 Public Works Streets	\$ 17,574	\$ 17,574
1-50-12 Public Works Community Services	\$ 7,030	\$ 7,030
11-0-0 General Benefit lighting	\$ 1,757	\$ 1,757
12-0-0 Local Benefit Lighting	\$ 1,757	\$ 1,757
14-0-0 Transnet	\$ 8,787	\$ 8,787
15-0-0 Sanitation District	\$ 10,545	\$ 10,545
16-0-0 Sanitation District Capital Pr	\$ 3,515	\$ 3,515
60-0-0 Successor Agency Fund	\$ 3,515	\$ 3,515
Total	\$ 254,530	\$254,530

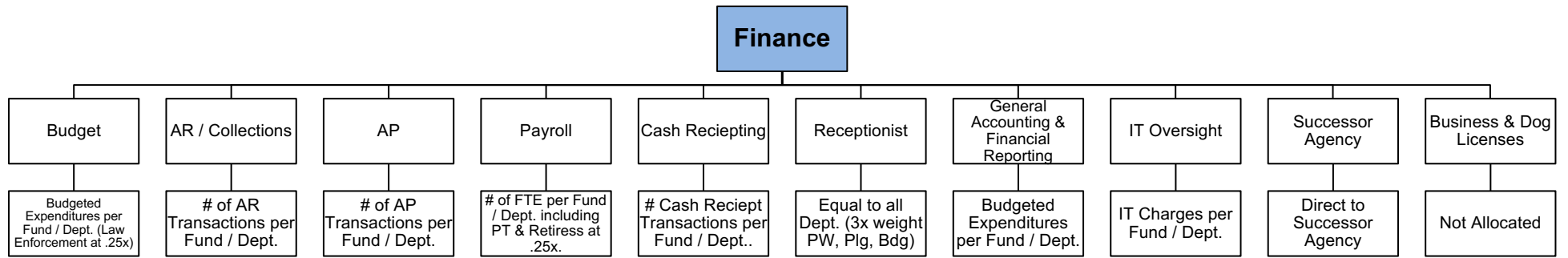
7 Finance

The Finance Department is responsible for providing financial services for the City of Lemon Grove including, treasury, payroll, budgeting, compliance, financial reporting and bill paying. Finance's costs are allocated, as follows:

- **Budget**– represents costs associated with the City's budgeting process measured by the budgeted expenditures per Fund/ Department with Law Enforcement weighted at .25.
- **AR / Collections** – represents costs associated with managing and processing accounts receivable and collections transactions measures by the number of accounts receivable transactions per Fund / Department.
- **AP** – represents costs associated with managing and processing accounts payable transactions measure by the number of accounts payable transactions per Fun d/ Department.
- **Payroll** – represents costs associated with providing payroll services to City staff measured by the number of FTE per Fund/ Dept. and retirees, including part-time Community Services staff.
- **Cash Receipting** – represents costs associated with cash receipt transactions. These costs have been allocated based on the number of Cash Receipt Transactions.
- **Receptionist** – represents costs associated with receptionist services. These costs have been allocated equally among all City departments, with Public Works, Planning, and Building weighted at 3x more.
- **General Accounting & Financial Reporting** – represents costs associated with providing general accounting and financial reporting services for the City. The costs have been allocated based on budgeted Expenditures per Fund / Department, with Law Enforcement weighted at .25.
- **IT Oversight** – represents costs associated with information technology oversight, with costs being allocated based on IT charges per Fund / Department.

- **Successor Agency** – represents costs associated with managing successor agency funds, with cost being allocated direct to Successor Agency.
- **Business & Dog Licenses** – represents costs associated with providing business and dog licenses. Costs associated with this function have not been allocated.

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



COSTS TO BE ALLOCATED

1-25- Finance

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 303,213		\$ 303,213
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
-- Fixed Assets	\$ 15,531	\$ -	\$ 15,531
1-10- City Council	\$ 23,567	\$ 18,767	\$ 42,334
1-15- City Manager	\$ 50,773	\$ 16,622	\$ 67,395
1-16- Human Resources	\$ 11,054	\$ 2,630	\$ 13,684
1-17- City Clerk	\$ 11,627	\$ 7,976	\$ 19,603
1-20- City Attorney	\$ 31,387	\$ 14,306	\$ 45,693
1-25- Finance		\$ 32,557	\$ 32,557
1-50- Public Works Admin		\$ 10,901	\$ 10,901
1-50- Public Works Facilities		\$ 4,499	\$ 4,499
Total Incoming Costs	<u>\$ 143,938</u>	<u>\$ 108,259</u>	<u>\$ 252,197</u>
Interfund Personnel Cost Adjustment	\$ 177,399		
Total Cost Adjustments	<u>\$ 177,399</u>		<u>\$ 177,399</u>
Total Costs to be Allocated	<u>\$ 624,550</u>	<u>\$ 108,259</u>	<u>\$ 732,809</u>

DEPARTMENTAL EXPENSE DETAIL

1-25- Finance

Expense Type	\$	General Admin	Budget	AR / Collections	AP	Payroll	Cash Receipting	Receptionist	General Accounting & Financial Reporting	IT Oversight	Successor Agency	Businesses & Dog Licenses
Personnel												
Salaries & Benefits	\$ 191,958	\$ -	\$ 28,794	\$ 1,920	\$ 13,437	\$ 11,517	\$ 15,357	\$ 21,115	\$ 72,944	\$ 11,517	\$ 5,759	\$ 9,598
Subtotal Personnel Cost	\$ 191,958	\$ -	\$ 28,794	\$ 1,920	\$ 13,437	\$ 11,517	\$ 15,357	\$ 21,115	\$ 72,944	\$ 11,517	\$ 5,759	\$ 9,598
Operating Services & Supplies												
Operating Expenditures	\$ 111,255	\$ -	\$ 16,688	\$ 1,113	\$ 7,788	\$ 6,675	\$ 8,900	\$ 12,238	\$ 42,277	\$ 6,675	\$ 3,338	\$ 5,563
Subtotal Operating Cost	\$ 111,255	\$ -	\$ 16,688	\$ 1,113	\$ 7,788	\$ 6,675	\$ 8,900	\$ 12,238	\$ 42,277	\$ 6,675	\$ 3,338	\$ 5,563
DEPARTMENTAL EXPENDITURES	\$ 303,213	\$ -	\$ 45,482	\$ 3,032	\$ 21,225	\$ 18,193	\$ 24,257	\$ 33,353	\$ 115,221	\$ 18,193	\$ 9,096	\$ 15,161
Cost Adjustments												
Interfund Personnel Cost Adjustment	\$ 177,399	\$ -	\$ 26,610	\$ 1,774	\$ 12,418	\$ 10,644	\$ 14,192	\$ 19,514	\$ 67,411	\$ 10,644	\$ 5,322	\$ 8,870
Subtotal Cost Adjustments	\$ 177,399	\$ -	\$ 26,610	\$ 1,774	\$ 12,418	\$ 10,644	\$ 14,192	\$ 19,514	\$ 67,411	\$ 10,644	\$ 5,322	\$ 8,870
FUNCTIONAL COST	\$ 480,611	\$ -	\$ 72,092	\$ 4,806	\$ 33,643	\$ 28,837	\$ 38,449	\$ 52,867	\$ 182,632	\$ 28,837	\$ 14,418	\$ 24,031
First Allocation												
Incoming - All Others	\$ 143,938	\$ -	\$ 21,591	\$ 1,439	\$ 10,076	\$ 8,636	\$ 11,515	\$ 15,833	\$ 54,697	\$ 8,636	\$ 4,318	\$ 7,197
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (31,227)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (31,227)
Subtotal of First Allocation	\$ 593,322	\$ -	\$ 93,682	\$ 6,245	\$ 43,718	\$ 37,473	\$ 49,964	\$ 68,700	\$ 237,329	\$ 37,473	\$ 18,736	\$ -
Second Allocation												
Incoming - All Others	\$ 108,259	\$ -	\$ 16,239	\$ 1,083	\$ 7,578	\$ 6,496	\$ 8,661	\$ 11,908	\$ 41,138	\$ 6,496	\$ 3,248	\$ 5,413
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (5,413)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,413)
Subtotal of Second Allocation	\$ 102,846	\$ -	\$ 16,239	\$ 1,083	\$ 7,578	\$ 6,496	\$ 8,661	\$ 11,908	\$ 41,138	\$ 6,496	\$ 3,248	\$ -
TOTAL ALLOCATED	\$ 696,168	\$ -	\$ 109,921	\$ 7,328	\$ 51,297	\$ 43,969	\$ 58,625	\$ 80,609	\$ 278,467	\$ 43,969	\$ 21,984	\$ -

CITY OF LEMON GROVE, CA
FY19 Full Cost Allocation Plan Report

1-25- Finance

ALLOCATION DETAIL

Budget	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
1-10- City Council	152101.04	0.711%	\$ 666		\$ 666		\$ 666
1-15- City Manager	408856.44	1.910%	\$ 1,790		\$ 1,790		\$ 1,790
1-16- Human Resources	126882.83	0.593%	\$ 555		\$ 555		\$ 555
1-17- City Clerk	110992.41	0.519%	\$ 486		\$ 486		\$ 486
1-20- City Attorney	160000.00	0.748%	\$ 700		\$ 700		\$ 700
1-25- Finance	480611.36	2.245%	\$ 2,104		\$ 2,104		\$ 2,104
1-50- Public Works Admin	359635.48	1.680%	\$ 1,574		\$ 1,574	\$ 293	\$ 1,867
1-50- Public Works Facilities	240026.53	1.121%	\$ 1,051		\$ 1,051	\$ 195	\$ 1,246
1-30-5 Law Enforcement	1496686.50	6.993%	\$ 6,551		\$ 6,551	\$ 1,217	\$ 7,768
1-30-6 Animal Control	302741.00	1.414%	\$ 1,325		\$ 1,325	\$ 246	\$ 1,571
1-35-7 Fire	4544551.16	21.232%	\$ 19,891		\$ 19,891	\$ 3,696	\$ 23,587
1-40-8 Development Services	521125.74	2.435%	\$ 2,281		\$ 2,281	\$ 424	\$ 2,705
1-50-9 Public Works Engineering	217143.86	1.015%	\$ 950		\$ 950	\$ 177	\$ 1,127
1-50-11 Public Works Streets	233420.40	1.091%	\$ 1,022		\$ 1,022	\$ 190	\$ 1,212
1-50-12 Public Works Community Services	291607.10	1.362%	\$ 1,276		\$ 1,276	\$ 237	\$ 1,514
1-50-13 Public Works Grounds	416310.11	1.945%	\$ 1,822		\$ 1,822	\$ 339	\$ 2,161
1-90-0 Non-Departmental	75200.00	0.351%	\$ 329		\$ 329	\$ 61	\$ 390
2-0-0 Gasoline Fund	930532.56	4.347%	\$ 4,073		\$ 4,073	\$ 757	\$ 4,830
5-0-0 PLDO	20000.00	0.093%	\$ 88		\$ 88	\$ 16	\$ 104
8-0-0 Grants	60046.00	0.281%	\$ 263		\$ 263	\$ 49	\$ 312
9-0-0 CDBG	114530.00	0.535%	\$ 501		\$ 501	\$ 93	\$ 594
10-0-0 TDA Article 4-Transit	337033.03	1.575%	\$ 1,475		\$ 1,475	\$ 274	\$ 1,749
11-0-0 General Benefit lighting	114268.59	0.534%	\$ 500		\$ 500	\$ 93	\$ 593
12-0-0 Local Benefit Lighting	145581.46	0.680%	\$ 637		\$ 637	\$ 118	\$ 756
14-0-0 Transnet	1067189.10	4.986%	\$ 4,671		\$ 4,671	\$ 868	\$ 5,539
15-0-0 Sanitation District	4525447.00	21.143%	\$ 19,807		\$ 19,807	\$ 3,681	\$ 23,488
16-0-0 Sanitation District Capital Pr	1266900.00	5.919%	\$ 5,545		\$ 5,545	\$ 1,030	\$ 6,576
17-0-0 Sanitation District Pure Water Reserve	1005000.00	4.695%	\$ 4,399		\$ 4,399	\$ 817	\$ 5,216
21-0-0 Household Hazardous Waste AB 9	33838.94	0.158%	\$ 148		\$ 148	\$ 28	\$ 176
22-0-0 Wildflower Assessment District	10514.13	0.049%	\$ 46		\$ 46	\$ 9	\$ 55
23-0-0 Serious Traffic Offender Program	484.00	0.002%	\$ 2		\$ 2	\$ 0	\$ 3
25-0-0 Self-Insured Reserve Fund-Work	300.00	0.001%	\$ 1		\$ 1	\$ 0	\$ 2
26-0-0 Storm Water Program	243933.24	1.140%	\$ 1,068		\$ 1,068	\$ 198	\$ 1,266
27-0-0 RTCIP	155647.50	0.727%	\$ 681		\$ 681	\$ 127	\$ 808
29-0-0 Self Insured Fund Liability In	45000.00	0.210%	\$ 197		\$ 197	\$ 37	\$ 234
30-0-0 Public Educational Governmental	40000.00	0.187%	\$ 175		\$ 175	\$ 33	\$ 208
32-0-0 Capital Reserve Fund	40000.00	0.187%	\$ 175		\$ 175	\$ 33	\$ 208
33-0-0 Community Facilities District	11700.00	0.055%	\$ 51		\$ 51	\$ 10	\$ 61
60-0-0 Successor Agency Fund	1098090.76	5.130%	\$ 4,806		\$ 4,806	\$ 893	\$ 5,699
Total	21403928.27	100.000%	\$ 93,682	\$ -	\$ 93,682	\$ 16,239	\$ 109,921

Allocation Basis:

Budgeted Expenditures per Fund / Dept (Law Enforcement at .25x)

Source of Allocation:

FY18-19 Budgeted Expenditures

1-25- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
AR / Collections							
1-10- City Council	3.00	0.875%	\$ 55		\$ 55		\$ 55
1-16- Human Resources	30.00	8.746%	\$ 546		\$ 546		\$ 546
1-20- City Attorney	30.00	8.746%	\$ 546		\$ 546		\$ 546
1-50- Public Works Facilities	185.00	53.936%	\$ 3,369		\$ 3,369	\$ 715	\$ 4,084
1-35-7 Fire	1.00	0.292%	\$ 18		\$ 18	\$ 4	\$ 22
1-40-8 Development Services	75.00	21.866%	\$ 1,366		\$ 1,366	\$ 290	\$ 1,656
1-50-11 Public Works Streets	5.00	1.458%	\$ 91		\$ 91	\$ 19	\$ 110
1-50-12 Public Works Community Services	1.00	0.292%	\$ 18		\$ 18	\$ 4	\$ 22
10-0-0 TDA Article 4-Transit	1.00	0.292%	\$ 18		\$ 18	\$ 4	\$ 22
14-0-0 Transnet	8.00	2.332%	\$ 146		\$ 146	\$ 31	\$ 177
29-0-0 Self Insured Fund Liability In	4.00	1.166%	\$ 73		\$ 73	\$ 15	\$ 88
Total	343.00	100.000%	\$ 6,245	\$ -	\$ 6,245	\$ 1,083	\$ 7,328

Allocation Basis: # of AR Transactions per Fund / Dept

Source of Allocation: FY 17-18 AR Transaction Report

CITY OF LEMON GROVE, CA
FY19 Full Cost Allocation Plan Report

1-25- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
AP							
1-10- City Council	71.00	1.275%	\$ 557		\$ 557		\$ 557
1-15- City Manager	207.00	3.716%	\$ 1,625		\$ 1,625		\$ 1,625
1-16- Human Resources	147.00	2.639%	\$ 1,154		\$ 1,154		\$ 1,154
1-17- City Clerk	79.00	1.418%	\$ 620		\$ 620		\$ 620
1-20- City Attorney	103.00	1.849%	\$ 808		\$ 808		\$ 808
1-25- Finance	305.00	5.476%	\$ 2,394		\$ 2,394		\$ 2,394
1-50- Public Works Admin	345.00	6.194%	\$ 2,708		\$ 2,708	\$ 561	\$ 3,269
1-50- Public Works Facilities	365.00	6.553%	\$ 2,865		\$ 2,865	\$ 594	\$ 3,459
1-30-5 Law Enforcement	89.00	1.598%	\$ 699		\$ 699	\$ 145	\$ 843
1-35-7 Fire	717.00	12.873%	\$ 5,628		\$ 5,628	\$ 1,166	\$ 6,794
1-40-8 Development Services	322.00	5.781%	\$ 2,527		\$ 2,527	\$ 524	\$ 3,051
1-50-9 Public Works Engineering	332.00	5.961%	\$ 2,606		\$ 2,606	\$ 540	\$ 3,146
1-50-11 Public Works Streets	442.00	7.935%	\$ 3,469		\$ 3,469	\$ 719	\$ 4,188
1-50-12 Public Works Community Services	661.00	11.867%	\$ 5,188		\$ 5,188	\$ 1,075	\$ 6,264
1-50-13 Public Works Grounds	194.00	3.483%	\$ 1,523		\$ 1,523	\$ 316	\$ 1,838
1-90-0 Non-Departmental	9.00	0.162%	\$ 71		\$ 71	\$ 15	\$ 85
2-0-0 Gasoline Fund	27.00	0.485%	\$ 212		\$ 212	\$ 44	\$ 256
5-0-0 PLDO	2.00	0.036%	\$ 16		\$ 16	\$ 3	\$ 19
8-0-0 Grants	36.00	0.646%	\$ 283		\$ 283	\$ 59	\$ 341
9-0-0 CDBG	1.00	0.018%	\$ 8		\$ 8	\$ 2	\$ 9
10-0-0 TDA Article 4-Transit	58.00	1.041%	\$ 455		\$ 455	\$ 94	\$ 550
11-0-0 General Benefit lighting	73.00	1.311%	\$ 573		\$ 573	\$ 119	\$ 692
12-0-0 Local Benefit Lighting	65.00	1.167%	\$ 510		\$ 510	\$ 106	\$ 616
14-0-0 Transnet	239.00	4.291%	\$ 1,876		\$ 1,876	\$ 389	\$ 2,265
15-0-0 Sanitation District	400.00	7.181%	\$ 3,140		\$ 3,140	\$ 651	\$ 3,790
16-0-0 Sanitation District Capital Pr	19.00	0.341%	\$ 149		\$ 149	\$ 31	\$ 180
21-0-0 Household Hazardous Waste AB 9	21.00	0.377%	\$ 165		\$ 165	\$ 34	\$ 199
22-0-0 Wildflower Assessment District	32.00	0.575%	\$ 251		\$ 251	\$ 52	\$ 303
23-0-0 Serious Traffic Offender Program	14.00	0.251%	\$ 110		\$ 110	\$ 23	\$ 133
26-0-0 Storm Water Program	27.00	0.485%	\$ 212		\$ 212	\$ 44	\$ 256
29-0-0 Self Insured Fund Liability In	37.00	0.664%	\$ 290		\$ 290	\$ 60	\$ 351
30-0-0 Public Educational Governmental	15.00	0.269%	\$ 118		\$ 118	\$ 24	\$ 142
32-0-0 Capital Reserve Fund	16.00	0.287%	\$ 126		\$ 126	\$ 26	\$ 152
33-0-0 Community Facilities District	32.00	0.575%	\$ 251		\$ 251	\$ 52	\$ 303
60-0-0 Successor Agency Fund	11.00	0.197%	\$ 86		\$ 86	\$ 18	\$ 104
64-0-0 Successor Agency Capital Proje	57.00	1.023%	\$ 447		\$ 447	\$ 93	\$ 540
Total	5570.00	100.000%	\$ 43,718	\$ -	\$ 43,718	\$ 7,578	\$ 51,297

Allocation Basis:

of AP Transactions per Fund / Dept

Source of Allocation:

FY17-18 AP Transaction Report

1-25- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Payroll							
1-10- City Council	5.00	6.897%	\$ 2,584		\$ 2,584		\$ 2,584
1-15- City Manager	3.00	4.138%	\$ 1,551		\$ 1,551		\$ 1,551
1-16- Human Resources	1.00	1.379%	\$ 517		\$ 517		\$ 517
1-17- City Clerk	1.00	1.379%	\$ 517		\$ 517		\$ 517
1-25- Finance	5.00	6.897%	\$ 2,584		\$ 2,584		\$ 2,584
1-50- Public Works Admin	2.00	2.759%	\$ 1,034		\$ 1,034	\$ 226	\$ 1,260
1-50- Public Works Facilities	1.90	2.621%	\$ 982		\$ 982	\$ 215	\$ 1,197
1-35-7 Fire	22.00	30.346%	\$ 11,372		\$ 11,372	\$ 2,485	\$ 13,857
1-40-8 Development Services	2.48	3.421%	\$ 1,282		\$ 1,282	\$ 280	\$ 1,562
1-50-9 Public Works Engineering	0.75	1.035%	\$ 388		\$ 388	\$ 85	\$ 472
1-50-11 Public Works Streets	1.65	2.276%	\$ 853		\$ 853	\$ 186	\$ 1,039
1-50-12 Public Works Community Services	11.00	15.173%	\$ 5,686		\$ 5,686	\$ 1,243	\$ 6,928
2-0-0 Gasoline Fund	4.05	5.582%	\$ 2,092		\$ 2,092	\$ 457	\$ 2,549
10-0-0 TDA Article 4-Transit	0.10	0.138%	\$ 52		\$ 52	\$ 11	\$ 63
11-0-0 General Benefit lighting	0.13	0.179%	\$ 67		\$ 67	\$ 15	\$ 82
12-0-0 Local Benefit Lighting	0.22	0.303%	\$ 114		\$ 114	\$ 25	\$ 139
14-0-0 Transnet	0.60	0.828%	\$ 310		\$ 310	\$ 68	\$ 378
15-0-0 Sanitation District	10.03	13.835%	\$ 5,184		\$ 5,184	\$ 1,133	\$ 6,318
21-0-0 Household Hazardous Waste AB 9	0.21	0.290%	\$ 109		\$ 109	\$ 24	\$ 132
22-0-0 Wildflower Assessment District	0.05	0.069%	\$ 26		\$ 26	\$ 6	\$ 31
26-0-0 Storm Water Program	0.33	0.455%	\$ 171		\$ 171	\$ 37	\$ 208
Total	72.50	100.000%	\$ 37,473	\$ -	\$ 37,473	\$ 6,496	\$ 43,969

Allocation Basis: # of FTE per Fund / Dept + PT Comm Svcs. Staff

Source of Allocation: FY18-19 Position listing + Part-time employees

1-25- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Cash Receipting							
1-16- Human Resources	16.00	0.099%	\$ 49		\$ 49		\$ 49
1-20- City Attorney	9.00	0.056%	\$ 28		\$ 28		\$ 28
1-25- Finance	4435.00	27.405%	\$ 13,693		\$ 13,693		\$ 13,693
1-50- Public Works Admin	50.00	0.309%	\$ 154		\$ 154	\$ 37	\$ 191
1-50- Public Works Facilities	73.00	0.451%	\$ 225		\$ 225	\$ 54	\$ 279
1-30-5 Law Enforcement	251.00	1.551%	\$ 775		\$ 775	\$ 185	\$ 960
1-30-6 Animal Control	1.00	0.006%	\$ 3		\$ 3	\$ 1	\$ 4
1-35-7 Fire	1201.00	7.421%	\$ 3,708		\$ 3,708	\$ 887	\$ 4,595
1-40-8 Development Services	6036.00	37.298%	\$ 18,636		\$ 18,636	\$ 4,459	\$ 23,095
1-50-9 Public Works Engineering	194.00	1.199%	\$ 599		\$ 599	\$ 143	\$ 742
1-50-11 Public Works Streets	2.00	0.012%	\$ 6		\$ 6	\$ 1	\$ 8
1-50-12 Public Works Community Services	1937.00	11.969%	\$ 5,980		\$ 5,980	\$ 1,431	\$ 7,411
2-0-0 Gasoline Fund	52.00	0.321%	\$ 161		\$ 161	\$ 38	\$ 199
5-0-0 PLDO	17.00	0.105%	\$ 52		\$ 52	\$ 13	\$ 65
6-0-0 General Reserve	1.00	0.006%	\$ 3		\$ 3	\$ 1	\$ 4
7-0-0 Supplemental Law Enforcement S	10.00	0.062%	\$ 31		\$ 31	\$ 7	\$ 38
8-0-0 Grants	12.00	0.074%	\$ 37		\$ 37	\$ 9	\$ 46
9-0-0 CDBG	2.00	0.012%	\$ 6		\$ 6	\$ 1	\$ 8
10-0-0 TDA Article 4-Transit	5.00	0.031%	\$ 15		\$ 15	\$ 4	\$ 19
11-0-0 General Benefit lighting	17.00	0.105%	\$ 52		\$ 52	\$ 13	\$ 65
12-0-0 Local Benefit Lighting	17.00	0.105%	\$ 52		\$ 52	\$ 13	\$ 65
14-0-0 Transnet	15.00	0.093%	\$ 46		\$ 46	\$ 11	\$ 57
15-0-0 Sanitation District	52.00	0.321%	\$ 161		\$ 161	\$ 38	\$ 199
21-0-0 Household Hazardous Waste AB 9	46.00	0.284%	\$ 142		\$ 142	\$ 34	\$ 176
22-0-0 Wildflower Assessment District	10.00	0.062%	\$ 31		\$ 31	\$ 7	\$ 38
25-0-0 Self-Insured Reserve Fund-Work	2.00	0.012%	\$ 6		\$ 6	\$ 1	\$ 8
26-0-0 Storm Water Program	1687.00	10.425%	\$ 5,209		\$ 5,209	\$ 1,246	\$ 6,455
27-0-0 RTCIP	16.00	0.099%	\$ 49		\$ 49	\$ 12	\$ 61
30-0-0 Public Educational Governmental	8.00	0.049%	\$ 25		\$ 25	\$ 6	\$ 31
31-0-0 Low/Mod Housing Fund	1.00	0.006%	\$ 3		\$ 3	\$ 1	\$ 4
32-0-0 Capital Reserve Fund	2.00	0.012%	\$ 6		\$ 6	\$ 1	\$ 8
33-0-0 Community Facilities District	4.00	0.025%	\$ 12		\$ 12	\$ 3	\$ 15
60-0-0 Successor Agency Fund	2.00	0.012%	\$ 6		\$ 6	\$ 1	\$ 8
Total	16183.00	100.000%	\$ 49,964	\$ -	\$ 49,964	\$ 8,661	\$ 58,625

Allocation Basis:

of Cash Receipts Transactions

Source of Allocation:

FY17-18 Cash Receipts Transactions

1-25- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Receptionist							
1-10- City Council	1.00	3.704%	\$ 2,544		\$ 2,544		\$ 2,544
1-15- City Manager	1.00	3.704%	\$ 2,544		\$ 2,544		\$ 2,544
1-16- Human Resources	1.00	3.704%	\$ 2,544		\$ 2,544		\$ 2,544
1-17- City Clerk	1.00	3.704%	\$ 2,544		\$ 2,544		\$ 2,544
1-25- Finance	1.00	3.704%	\$ 2,544		\$ 2,544		\$ 2,544
1-50- Public Works Facilities	3.00	11.111%	\$ 7,633		\$ 7,633	\$ 1,624	\$ 9,257
1-30-5 Law Enforcement	1.00	3.704%	\$ 2,544		\$ 2,544	\$ 541	\$ 3,086
1-35-7 Fire	1.00	3.704%	\$ 2,544		\$ 2,544	\$ 541	\$ 3,086
1-40-8 Development Services	3.00	11.111%	\$ 7,633		\$ 7,633	\$ 1,624	\$ 9,257
1-50-9 Public Works Engineering	3.00	11.111%	\$ 7,633		\$ 7,633	\$ 1,624	\$ 9,257
1-50-11 Public Works Streets	3.00	11.111%	\$ 7,633		\$ 7,633	\$ 1,624	\$ 9,257
1-50-12 Public Works Community Services	3.00	11.111%	\$ 7,633		\$ 7,633	\$ 1,624	\$ 9,257
2-0-0 Gasoline Fund	1.00	3.704%	\$ 2,544		\$ 2,544	\$ 541	\$ 3,086
10-0-0 TDA Article 4-Transit	1.00	3.704%	\$ 2,544		\$ 2,544	\$ 541	\$ 3,086
14-0-0 Transnet	1.00	3.704%	\$ 2,544		\$ 2,544	\$ 541	\$ 3,086
15-0-0 Sanitation District	1.00	3.704%	\$ 2,544		\$ 2,544	\$ 541	\$ 3,086
26-0-0 Storm Water Program	1.00	3.704%	\$ 2,544		\$ 2,544	\$ 541	\$ 3,086
Total	27.00	100.000%	\$ 68,700	\$ -	\$ 68,700	\$ 11,908	\$ 80,609

Allocation Basis:

Equal to all Depts (3x weight PW, Plg, Bldg)

1-25- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
General Accounting & Financial Reporting							
1-10- City Council	152101.04	0.711%	\$ 1,687		\$ 1,687		\$ 1,687
1-15- City Manager	408856.44	1.910%	\$ 4,533		\$ 4,533		\$ 4,533
1-16- Human Resources	126882.83	0.593%	\$ 1,407		\$ 1,407		\$ 1,407
1-17- City Clerk	110992.41	0.519%	\$ 1,231		\$ 1,231		\$ 1,231
1-20- City Attorney	160000.00	0.748%	\$ 1,774		\$ 1,774		\$ 1,774
1-25- Finance	480611.36	2.245%	\$ 5,329		\$ 5,329		\$ 5,329
1-50- Public Works Admin	359635.48	1.680%	\$ 3,988		\$ 3,988	\$ 741	\$ 4,729
1-50- Public Works Facilities	240026.53	1.121%	\$ 2,661		\$ 2,661	\$ 495	\$ 3,156
1-30-5 Law Enforcement	1496686.50	6.993%	\$ 16,595		\$ 16,595	\$ 3,084	\$ 19,679
1-30-6 Animal Control	302741.00	1.414%	\$ 3,357		\$ 3,357	\$ 624	\$ 3,981
1-35-7 Fire	4544551.16	21.232%	\$ 50,390		\$ 50,390	\$ 9,364	\$ 59,755
1-40-8 Development Services	521125.74	2.435%	\$ 5,778		\$ 5,778	\$ 1,074	\$ 6,852
1-50-9 Public Works Engineering	217143.86	1.015%	\$ 2,408		\$ 2,408	\$ 447	\$ 2,855
1-50-11 Public Works Streets	233420.40	1.091%	\$ 2,588		\$ 2,588	\$ 481	\$ 3,069
1-50-12 Public Works Community Services	291607.10	1.362%	\$ 3,233		\$ 3,233	\$ 601	\$ 3,834
1-50-13 Public Works Grounds	416310.11	1.945%	\$ 4,616		\$ 4,616	\$ 858	\$ 5,474
1-90-0 Non-Departmental	75200.00	0.351%	\$ 834		\$ 834	\$ 155	\$ 989
2-0-0 Gasoline Fund	930532.56	4.347%	\$ 10,318		\$ 10,318	\$ 1,917	\$ 12,235
5-0-0 PLDO	20000.00	0.093%	\$ 222		\$ 222	\$ 41	\$ 263
8-0-0 Grants	60046.00	0.281%	\$ 666		\$ 666	\$ 124	\$ 790
9-0-0 CDBG	114530.00	0.535%	\$ 1,270		\$ 1,270	\$ 236	\$ 1,506
10-0-0 TDA Article 4-Transit	337033.03	1.575%	\$ 3,737		\$ 3,737	\$ 694	\$ 4,432
11-0-0 General Benefit lighting	114268.59	0.534%	\$ 1,267		\$ 1,267	\$ 235	\$ 1,502
12-0-0 Local Benefit Lighting	145581.46	0.680%	\$ 1,614		\$ 1,614	\$ 300	\$ 1,914
14-0-0 Transnet	1067189.10	4.986%	\$ 11,833		\$ 11,833	\$ 2,199	\$ 14,032
15-0-0 Sanitation District	4525447.00	21.143%	\$ 50,179		\$ 50,179	\$ 9,325	\$ 59,504
16-0-0 Sanitation District Capital Pr	1266900.00	5.919%	\$ 14,048		\$ 14,048	\$ 2,611	\$ 16,658
17-0-0 Sanitation District Pure Water Reserve	1005000.00	4.695%	\$ 11,144		\$ 11,144	\$ 2,071	\$ 13,214
21-0-0 Household Hazardous Waste AB 9	33838.94	0.158%	\$ 375		\$ 375	\$ 70	\$ 445
22-0-0 Wildflower Assessment District	10514.13	0.049%	\$ 117		\$ 117	\$ 22	\$ 138
23-0-0 Serious Traffic Offender Program	484.00	0.002%	\$ 5		\$ 5	\$ 1	\$ 6
25-0-0 Self-Insured Reserve Fund-Work	300.00	0.001%	\$ 3		\$ 3	\$ 1	\$ 4
26-0-0 Storm Water Program	243933.24	1.140%	\$ 2,705		\$ 2,705	\$ 503	\$ 3,207
27-0-0 RTCIP	155647.50	0.727%	\$ 1,726		\$ 1,726	\$ 321	\$ 2,047
29-0-0 Self Insured Fund Liability In	45000.00	0.210%	\$ 499		\$ 499	\$ 93	\$ 592
30-0-0 Public Educational Governmental	40000.00	0.187%	\$ 444		\$ 444	\$ 82	\$ 526
32-0-0 Capital Reserve Fund	40000.00	0.187%	\$ 444		\$ 444	\$ 82	\$ 526
33-0-0 Community Facilities District	11700.00	0.055%	\$ 130		\$ 130	\$ 24	\$ 154
60-0-0 Successor Agency Fund	1098090.76	5.130%	\$ 12,176		\$ 12,176	\$ 2,263	\$ 14,438
Total	21403928.27	100.000%	\$ 237,329	\$ -	\$237,329	\$ 41,138	\$278,467

Allocation Basis: Budgeted Expenditures per Fund / Dept (Law Enforcement at .25x)

Source of Allocation: FY18-19 Budgeted Expenditures

1-25- Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
IT Oversight							
1-15- City Manager	0.07	7.010%	\$ 2,627		\$ 2,627		\$ 2,627
1-16- Human Resources	0.01	0.570%	\$ 214		\$ 214		\$ 214
1-17- City Clerk	0.01	0.540%	\$ 202		\$ 202		\$ 202
1-25- Finance	0.10	10.430%	\$ 3,908		\$ 3,908		\$ 3,908
1-50- Public Works Admin	0.25	25.080%	\$ 9,398		\$ 9,398	\$ 2,001	\$ 11,400
1-50- Public Works Facilities	0.03	3.220%	\$ 1,207		\$ 1,207	\$ 257	\$ 1,464
1-35-7 Fire	0.06	6.070%	\$ 2,275		\$ 2,275	\$ 484	\$ 2,759
1-40-8 Development Services	0.12	11.830%	\$ 4,433		\$ 4,433	\$ 944	\$ 5,377
1-50-9 Public Works Engineering	0.09	8.680%	\$ 3,253		\$ 3,253	\$ 693	\$ 3,945
1-50-11 Public Works Streets	0.03	3.470%	\$ 1,300		\$ 1,300	\$ 277	\$ 1,577
1-50-12 Public Works Community Services	0.11	10.510%	\$ 3,938		\$ 3,938	\$ 839	\$ 4,777
15-0-0 Sanitation District	0.13	12.540%	\$ 4,699		\$ 4,699	\$ 1,001	\$ 5,700
Total	1.00	100.000%	\$ 37,473	\$ -	\$ 37,473	\$ 6,496	\$ 43,969

Allocation Basis:

IT Charges per Fund / Dept

Source of Allocation:

FY18-19 IT Charges

1-25- Finance

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Successor Agency							
60-0-0 Successor Agency Fund	1.00	100.000%	\$ 18,736		\$ 18,736	\$ 3,248	\$ 21,984
Total	1.00	100.000%	\$ 18,736	\$ -	\$ 18,736	\$ 3,248	\$ 21,984

Allocation Basis:

Direct to Successor Agency

ALLOCATION SUMMARY

1-25- Finance

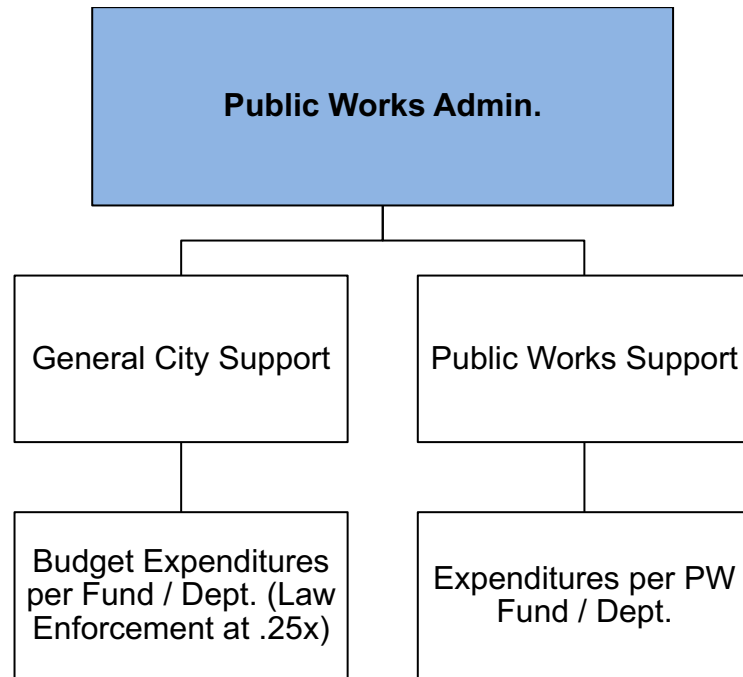
	Budget	AR / Collections	AP	Payroll	Cash Receiving	Receptionist	General Accounting & Financial Reporting	IT Oversight	Successor Agency	Total
1-10- City Council	\$ 666	\$ 55	\$ 557	\$ 2,584	\$ -	\$ 2,544	\$ 1,687	\$ 19	\$ -	\$ 8,112
1-15- City Manager	\$ 1,790	\$ -	\$ 1,625	\$ 1,551	\$ -	\$ 2,544	\$ 4,533	\$ 2,627	\$ -	\$ 14,670
1-16- Human Resources	\$ 555	\$ 546	\$ 1,154	\$ 517	\$ 49	\$ 2,544	\$ 1,407	\$ 214	\$ -	\$ 6,987
1-17- City Clerk	\$ 486	\$ -	\$ 620	\$ 517	\$ -	\$ 2,544	\$ 1,231	\$ 202	\$ -	\$ 5,600
1-20- City Attorney	\$ 700	\$ 546	\$ 808	\$ -	\$ 28	\$ -	\$ 1,774	\$ -	\$ -	\$ 3,857
1-25- Finance	\$ 2,104	\$ -	\$ 2,394	\$ 2,584	\$ 13,693	\$ 2,544	\$ 5,329	\$ 3,908	\$ -	\$ 32,557
1-50- Public Works Admin	\$ 1,867	\$ -	\$ 3,269	\$ 1,260	\$ 191	\$ -	\$ 4,729	\$ 11,400	\$ -	\$ 22,715
1-50- Public Works Facilities	\$ 1,246	\$ 4,084	\$ 3,459	\$ 1,197	\$ 279	\$ 9,257	\$ 3,156	\$ 1,464	\$ -	\$ 24,141
1-30-5 Law Enforcement	\$ 7,768	\$ -	\$ 843	\$ -	\$ 960	\$ 3,086	\$ 19,679	\$ -	\$ -	\$ 32,337
1-30-6 Animal Control	\$ 1,571	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ 3,981	\$ -	\$ -	\$ 5,556
1-35-7 Fire	\$ 23,587	\$ 22	\$ 6,794	\$ 13,857	\$ 4,595	\$ 3,086	\$ 59,755	\$ 2,759	\$ -	\$114,455
1-40-8 Development Services	\$ 2,705	\$ 1,656	\$ 3,051	\$ 1,562	\$ 23,095	\$ 9,257	\$ 6,852	\$ 5,377	\$ -	\$ 53,555
1-50-9 Public Works Engineering	\$ 1,127	\$ -	\$ 3,146	\$ 472	\$ 742	\$ 9,257	\$ 2,855	\$ 3,945	\$ -	\$ 21,545
1-50-11 Public Works Streets	\$ 1,212	\$ 110	\$ 4,188	\$ 1,039	\$ 8	\$ 9,257	\$ 3,069	\$ 1,577	\$ -	\$ 20,461
1-50-12 Public Works Community Services	\$ 1,514	\$ 22	\$ 6,264	\$ 6,928	\$ 7,411	\$ 9,257	\$ 3,834	\$ 4,777	\$ -	\$ 40,008
1-50-13 Public Works Grounds	\$ 2,161	\$ -	\$ 1,838	\$ -	\$ -	\$ -	\$ 5,474	\$ -	\$ -	\$ 9,473
1-90-0 Non-Departmental	\$ 390	\$ -	\$ 85	\$ -	\$ -	\$ -	\$ 989	\$ -	\$ -	\$ 1,464
2-0-0 Gasoline Fund	\$ 4,830	\$ -	\$ 256	\$ 2,549	\$ 199	\$ 3,086	\$ 12,235	\$ -	\$ -	\$ 23,155
5-0-0 PLDO	\$ 104	\$ -	\$ 19	\$ -	\$ 65	\$ -	\$ 263	\$ -	\$ -	\$ 451
6-0-0 General Reserve	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ 4
7-0-0 Supplemental Law Enforcement S	\$ -	\$ -	\$ -	\$ -	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ 38
8-0-0 Grants	\$ 312	\$ -	\$ 341	\$ -	\$ 46	\$ -	\$ 790	\$ -	\$ -	\$ 1,488
9-0-0 CDBG	\$ 594	\$ -	\$ 9	\$ -	\$ 8	\$ -	\$ 1,506	\$ -	\$ -	\$ 2,117
10-0-0 TDA Article 4-Transit	\$ 1,749	\$ 22	\$ 550	\$ 63	\$ 19	\$ 3,086	\$ 4,432	\$ -	\$ -	\$ 9,920
11-0-0 General Benefit lighting	\$ 593	\$ -	\$ 692	\$ 82	\$ 65	\$ -	\$ 1,502	\$ -	\$ -	\$ 2,934
12-0-0 Local Benefit Lighting	\$ 756	\$ -	\$ 616	\$ 139	\$ 65	\$ -	\$ 1,914	\$ -	\$ -	\$ 3,489
14-0-0 Transnet	\$ 5,539	\$ 177	\$ 2,265	\$ 378	\$ 57	\$ 3,086	\$ 14,032	\$ -	\$ -	\$ 25,534
15-0-0 Sanitation District	\$ 23,488	\$ -	\$ 3,790	\$ 6,318	\$ 199	\$ 3,086	\$ 59,504	\$ 5,700	\$ -	\$102,084
16-0-0 Sanitation District Capital Pr	\$ 6,576	\$ -	\$ 180	\$ -	\$ -	\$ -	\$ 16,658	\$ -	\$ -	\$ 23,414
17-0-0 Sanitation District Pure Water Reserve	\$ 5,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,214	\$ -	\$ -	\$ 18,431
21-0-0 Household Hazardous Waste AB 9	\$ 176	\$ -	\$ 199	\$ 132	\$ 176	\$ -	\$ 445	\$ -	\$ -	\$ 1,128
22-0-0 Wildflower Assessment District	\$ 55	\$ -	\$ 303	\$ 31	\$ 38	\$ -	\$ 138	\$ -	\$ -	\$ 566
23-0-0 Serious Traffic Offender Program	\$ 3	\$ -	\$ 133	\$ -	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ 142
25-0-0 Self-Insured Reserve Fund-Work	\$ 2	\$ -	\$ -	\$ -	\$ 8	\$ -	\$ 4	\$ -	\$ -	\$ 13
26-0-0 Storm Water Program	\$ 1,266	\$ -	\$ 256	\$ 208	\$ 6,455	\$ 3,086	\$ 3,207	\$ -	\$ -	\$ 14,478
27-0-0 RTCIP	\$ 808	\$ -	\$ -	\$ -	\$ 61	\$ -	\$ 2,047	\$ -	\$ -	\$ 2,916
29-0-0 Self Insured Fund Liability In	\$ 234	\$ 88	\$ 351	\$ -	\$ -	\$ -	\$ 592	\$ -	\$ -	\$ 1,264
30-0-0 Public Educational Governmental	\$ 208	\$ -	\$ 142	\$ -	\$ 31	\$ -	\$ 526	\$ -	\$ -	\$ 906
31-0-0 Low/Mod Housing Fund	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ 4
32-0-0 Capital Reserve Fund	\$ 208	\$ -	\$ 152	\$ -	\$ 8	\$ -	\$ 526	\$ -	\$ -	\$ 893
33-0-0 Community Facilities District	\$ 61	\$ -	\$ 303	\$ -	\$ 15	\$ -	\$ 154	\$ -	\$ -	\$ 533
60-0-0 Successor Agency Fund	\$ 5,699	\$ -	\$ 104	\$ -	\$ 8	\$ -	\$ 14,438	\$ -	\$ 21,984	\$ 42,234
64-0-0 Successor Agency Capital Proje	\$ -	\$ -	\$ 540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 540
Total	\$ 109,921	\$ 7,328	\$ 51,297	\$ 43,969	\$ 58,625	\$ 80,609	\$ 278,467	\$ 43,969	\$ 21,984	\$696,168

8 Public Works Admin.

Public Works Administration is responsible for providing administrative support to Public Works and City staff, and accounts for the Public Works Director's time. Public Works Admin's costs are allocated, as follows:

- **General City Support** – represents costs associated with providing general support and services to the City and accounts for costs associated with time that the Public Works Director acts as the Assistant City Manager and provides support to the City. These costs have been allocated based on budgeted Expenditures per Fund / Department with Law Enforcement weighted at .25.
- **Public Works Support** – represents costs associated with the time the Public Works Director spends overseeing Public Works and is measured by expenditures per public works Fund / Department. These costs have been allocated based on Expenditures per Public Works Fund / Department.

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



COSTS TO BE ALLOCATED

1-50- Public Works Admin

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 115,229		\$ 115,229
Total Deductions	<u>\$ -</u>		<u>\$ -</u>
Incoming Costs			
-- Fixed Assets	\$ 54,702	\$ -	\$ 54,702
1-15- City Manager	\$ 11,618	\$ 4,510	\$ 16,128
1-16- Human Resources	\$ 4,421	\$ 1,052	\$ 5,474
1-17- City Clerk	\$ 2,208	\$ 1,052	\$ 3,261
1-25- Finance	\$ 18,856	\$ 3,859	\$ 22,715
1-50- Public Works Admin		\$ 13,382	\$ 13,382
1-50- Public Works Facilities		\$ 33,052	\$ 33,052
Total Incoming Costs	<u>\$ 91,806</u>	<u>\$ 56,907</u>	<u>\$ 148,713</u>
Interfund Personnel Cost Adjustment	\$ 244,407		
Total Cost Adjustments	<u>\$ 244,407</u>		<u>\$ 244,407</u>
Total Costs to be Allocated	<u>\$ 451,442</u>	<u>\$ 56,907</u>	<u>\$ 508,349</u>

DEPARTMENTAL EXPENSE DETAIL

1-50- Public Works Admin

Expense Type	\$	General Admin	General City Support	Public Works Support
Personnel				
Salaries & Benefits	\$ 40,279	\$ -	\$ 28,195	\$ 12,084
Subtotal Personnel Cost	\$ 40,279	\$ -	\$ 28,195	\$ 12,084
Operating Services & Supplies				
Operating Expenditures	\$ 74,950	\$ -	\$ 52,465	\$ 22,485
Subtotal Operating Cost	\$ 74,950	\$ -	\$ 52,465	\$ 22,485
DEPARTMENTAL EXPENDITURES	\$ 115,229	\$ -	\$ 80,660	\$ 34,569
Cost Adjustments				
Interfund Personnel Cost Adjustment	\$ 244,407	\$ -	\$ 171,085	\$ 73,322
Subtotal Cost Adjustments	\$ 244,407	\$ -	\$ 171,085	\$ 73,322
FUNCTIONAL COST	\$ 359,635	\$ -	\$ 251,745	\$ 107,891
First Allocation				
Incoming - All Others	\$ 91,806	\$ -	\$ 64,264	\$ 27,542
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of First Allocation	\$ 451,442	\$ -	\$ 316,009	\$ 135,432
Second Allocation				
Incoming - All Others	\$ 56,907	\$ -	\$ 39,835	\$ 17,072
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ -	\$ -	\$ -	\$ -
Subtotal of Second Allocation	\$ 56,907	\$ -	\$ 39,835	\$ 17,072
TOTAL ALLOCATED	\$ 508,349	\$ -	\$ 355,844	\$ 152,505

1-50- Public Works Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
General City Support							
1-10- City Council	152,101.04	1.092%	\$ 3,450		\$ 3,450		\$ 3,450
1-15- City Manager	408,856.44	2.935%	\$ 9,274		\$ 9,274		\$ 9,274
1-16- Human Resources	126,882.83	0.911%	\$ 2,878		\$ 2,878		\$ 2,878
1-17- City Clerk	110,992.41	0.797%	\$ 2,518		\$ 2,518		\$ 2,518
1-20- City Attorney	160,000.00	1.148%	\$ 3,629		\$ 3,629		\$ 3,629
1-25- Finance	480,611.36	3.450%	\$ 10,901		\$ 10,901		\$ 10,901
1-50- Public Works Admin	359,635.48	2.581%	\$ 8,157		\$ 8,157		\$ 8,157
1-50- Public Works Facilities	240,026.53	1.723%	\$ 5,444		\$ 5,444	\$ 788	\$ 6,232
1-30-5 Law Enforcement	1,496,686.50	10.743%	\$ 33,947		\$ 33,947	\$ 4,914	\$ 38,861
1-30-6 Animal Control	302,741.00	2.173%	\$ 6,867		\$ 6,867	\$ 994	\$ 7,861
1-35-7 Fire	2,272,275.58	16.309%	\$ 51,539		\$ 51,539	\$ 7,460	\$ 58,999
1-40-8 Development Services	521,125.74	3.740%	\$ 11,820		\$ 11,820	\$ 1,711	\$ 13,531
1-50-9 Public Works Engineering	217,143.86	1.559%	\$ 4,925		\$ 4,925	\$ 713	\$ 5,638
1-50-11 Public Works Streets	233,420.40	1.675%	\$ 5,294		\$ 5,294	\$ 766	\$ 6,061
1-50-12 Public Works Community Services	291,607.10	2.093%	\$ 6,614		\$ 6,614	\$ 957	\$ 7,572
1-50-13 Public Works Grounds	416,310.11	2.988%	\$ 9,443		\$ 9,443	\$ 1,367	\$ 10,809
1-90-0 Non-Departmental	75,200.00	0.540%	\$ 1,706		\$ 1,706	\$ 247	\$ 1,953
2-0-0 Gasoline Fund	930,532.56	6.679%	\$ 21,106		\$ 21,106	\$ 3,055	\$ 24,161
5-0-0 PLDO	20,000.00	0.144%	\$ 454		\$ 454	\$ 66	\$ 519
8-0-0 Grants	60,046.00	0.431%	\$ 1,362		\$ 1,362	\$ 197	\$ 1,559
9-0-0 CDBG	114,530.00	0.822%	\$ 2,598		\$ 2,598	\$ 376	\$ 2,974
10-0-0 TDA Article 4-Transit	337,033.03	2.419%	\$ 7,644		\$ 7,644	\$ 1,107	\$ 8,751
11-0-0 General Benefit lighting	114,268.59	0.820%	\$ 2,592		\$ 2,592	\$ 375	\$ 2,967
12-0-0 Local Benefit Lighting	145,581.46	1.045%	\$ 3,302		\$ 3,302	\$ 478	\$ 3,780
14-0-0 Transnet	711,459.40	5.107%	\$ 16,137		\$ 16,137	\$ 2,336	\$ 18,473
15-0-0 Sanitation District	2,262,723.50	16.241%	\$ 51,323		\$ 51,323	\$ 7,429	\$ 58,751
16-0-0 Sanitation District Capital Pr	633,450.00	4.547%	\$ 14,368		\$ 14,368	\$ 2,080	\$ 16,447
21-0-0 Household Hazardous Waste AB 9	33,838.94	0.243%	\$ 768		\$ 768	\$ 111	\$ 879
22-0-0 Wildflower Assessment District	10,514.13	0.075%	\$ 238		\$ 238	\$ 35	\$ 273
23-0-0 Serious Traffic Offender Program	484.00	0.003%	\$ 11		\$ 11	\$ 2	\$ 13
25-0-0 Self-Insured Reserve Fund-Work	300.00	0.002%	\$ 7		\$ 7	\$ 1	\$ 8
26-0-0 Storm Water Program	243,933.24	1.751%	\$ 5,533		\$ 5,533	\$ 801	\$ 6,334

1-50- Public Works Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
27-0-0 RTCIP	311,295.00	2.234%	\$ 7,061		\$ 7,061	\$ 1,022	\$ 8,083
29-0-0 Self Insured Fund Liability In	45,000.00	0.323%	\$ 1,021		\$ 1,021	\$ 148	\$ 1,168
30-0-0 Public Educational Governmental	40,000.00	0.287%	\$ 907		\$ 907	\$ 131	\$ 1,039
32-0-0 Capital Reserve Fund	40,000.00	0.287%	\$ 907		\$ 907	\$ 131	\$ 1,039
33-0-0 Community Facilities District	11,700.00	0.084%	\$ 265		\$ 265	\$ 38	\$ 304
Total	13,932,306.23	100.000%	\$316,009	\$ -	\$316,009	\$ 39,835	\$355,844

Allocation Basis: Budgeted Expenditures per Fund / Dept (Law Enforcement at .25x)

Source of Allocation: FY18-19 Budgeted Expenditures

1-50- Public Works Admin

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Public Works Support							
1-50- Public Works Admin	359,635.48	3.858%	\$ 5,224		\$ 5,224		\$ 5,224
1-50- Public Works Facilities	240,026.53	2.575%	\$ 3,487		\$ 3,487	\$ 457	\$ 3,944
1-50-9 Public Works Engineering	217,143.86	2.329%	\$ 3,154		\$ 3,154	\$ 414	\$ 3,568
1-50-11 Public Works Streets	233,420.40	2.504%	\$ 3,391		\$ 3,391	\$ 445	\$ 3,835
1-50-12 Public Works Community Services	291,607.10	3.128%	\$ 4,236		\$ 4,236	\$ 555	\$ 4,792
1-50-13 Public Works Grounds	416,310.11	4.465%	\$ 6,048		\$ 6,048	\$ 793	\$ 6,841
2-0-0 Gasoline Fund	930,532.56	9.981%	\$ 13,518		\$ 13,518	\$ 1,772	\$ 15,290
10-0-0 TDA Article 4-Transit	337,033.03	3.615%	\$ 4,896		\$ 4,896	\$ 642	\$ 5,538
11-0-0 General Benefit lighting	114,268.59	1.226%	\$ 1,660		\$ 1,660	\$ 218	\$ 1,878
12-0-0 Local Benefit Lighting	145,581.46	1.562%	\$ 2,115		\$ 2,115	\$ 277	\$ 2,392
15-0-0 Sanitation District	4,525,447.00	48.541%	\$ 65,741		\$ 65,741	\$ 8,620	\$ 74,360
16-0-0 Sanitation District Capital Pr	1,266,900.00	13.589%	\$ 18,404		\$ 18,404	\$ 2,413	\$ 20,817
26-0-0 Storm Water Program	244,992.00	2.628%	\$ 3,559		\$ 3,559	\$ 467	\$ 4,026
Total	9,322,898.11	100.000%	\$135,432	\$ -	\$135,432	\$ 17,072	\$152,505

Allocation Basis:

Expenditures per PW Fund / Dept

Source of Allocation:

FY18-19 Budgeted Expenditures

ALLOCATION SUMMARY

1-50- Public Works Admin

	General City Support	Public Works Support	Total
1-10- City Council	\$ 3,450	\$ -	\$ 3,450
1-15- City Manager	\$ 9,274	\$ -	\$ 9,274
1-16- Human Resources	\$ 2,878	\$ -	\$ 2,878
1-17- City Clerk	\$ 2,518	\$ -	\$ 2,518
1-20- City Attorney	\$ 3,629	\$ -	\$ 3,629
1-25- Finance	\$ 10,901	\$ -	\$ 10,901
1-50- Public Works Admin	\$ 8,157	\$ 5,224	\$ 13,382
1-50- Public Works Facilities	\$ 6,232	\$ 3,944	\$ 10,176
1-30-5 Law Enforcement	\$ 38,861	\$ -	\$ 38,861
1-30-6 Animal Control	\$ 7,861	\$ -	\$ 7,861
1-35-7 Fire	\$ 58,999	\$ -	\$ 58,999
1-40-8 Development Services	\$ 13,531	\$ -	\$ 13,531
1-50-9 Public Works Engineering	\$ 5,638	\$ 3,568	\$ 9,206
1-50-11 Public Works Streets	\$ 6,061	\$ 3,835	\$ 9,896
1-50-12 Public Works Community Services	\$ 7,572	\$ 4,792	\$ 12,363
1-50-13 Public Works Grounds	\$ 10,809	\$ 6,841	\$ 17,650
1-90-0 Non-Departmental	\$ 1,953	\$ -	\$ 1,953
2-0-0 Gasoline Fund	\$ 24,161	\$ 15,290	\$ 39,451
5-0-0 PLDO	\$ 519	\$ -	\$ 519
8-0-0 Grants	\$ 1,559	\$ -	\$ 1,559
9-0-0 CDBG	\$ 2,974	\$ -	\$ 2,974
10-0-0 TDA Article 4-Transit	\$ 8,751	\$ 5,538	\$ 14,289
11-0-0 General Benefit lighting	\$ 2,967	\$ 1,878	\$ 4,845
12-0-0 Local Benefit Lighting	\$ 3,780	\$ 2,392	\$ 6,172
14-0-0 Transnet	\$ 18,473	\$ -	\$ 18,473

ALLOCATION SUMMARY

1-50- Public Works Admin

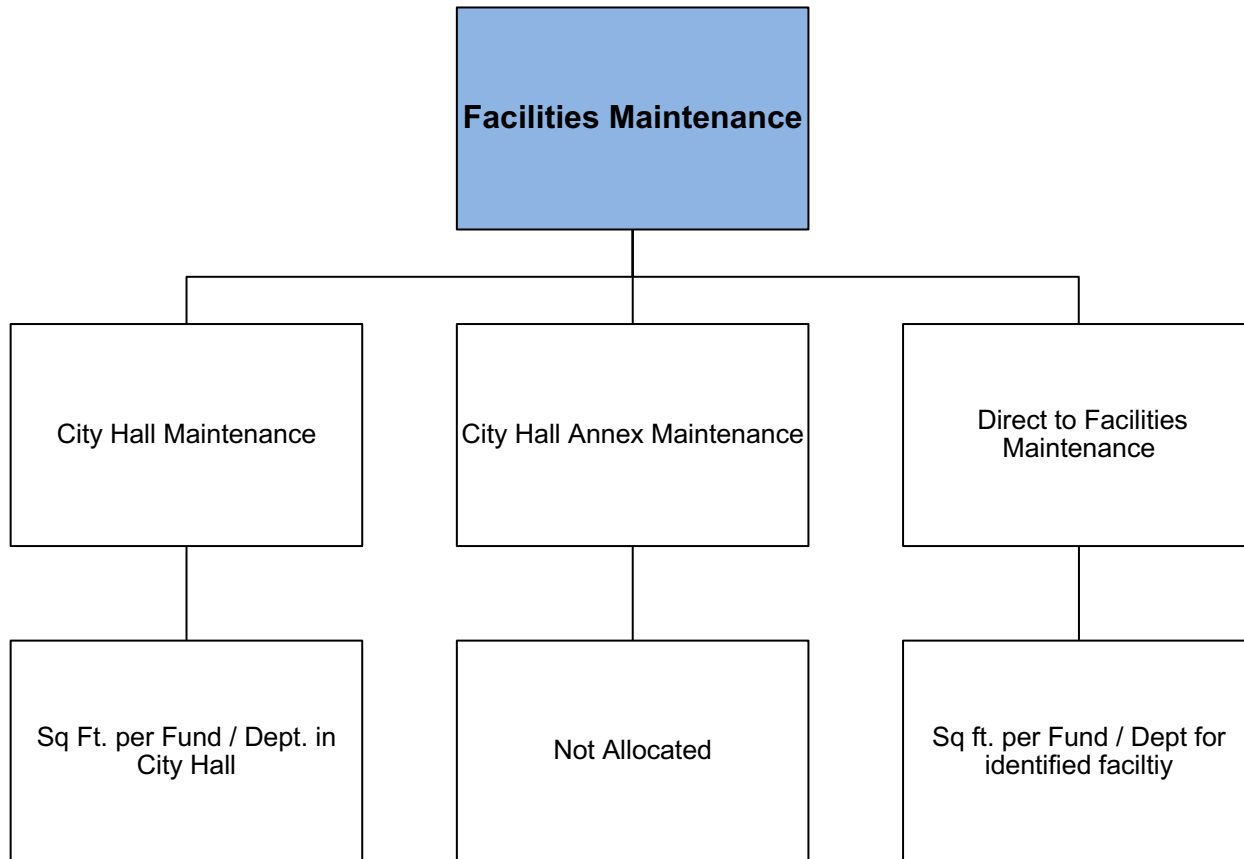
	<u>General City Support</u>	<u>Public Works Support</u>	<u>Total</u>
15-0-0 Sanitation District	\$ 58,751	\$ 74,360	\$133,111
16-0-0 Sanitation District Capital Pr	\$ 16,447	\$ 20,817	\$ 37,265
21-0-0 Household Hazardous Waste AB 9	\$ 879	\$ -	\$ 879
22-0-0 Wildflower Assessment District	\$ 273	\$ -	\$ 273
23-0-0 Serious Traffic Offender Program	\$ 13	\$ -	\$ 13
25-0-0 Self-Insured Reserve Fund-Work	\$ 8	\$ -	\$ 8
26-0-0 Storm Water Program	\$ 6,334	\$ 4,026	\$ 10,359
27-0-0 RTCIP	\$ 8,083	\$ -	\$ 8,083
29-0-0 Self Insured Fund Liability In	\$ 1,168	\$ -	\$ 1,168
30-0-0 Public Educational Governmental	\$ 1,039	\$ -	\$ 1,039
32-0-0 Capital Reserve Fund	\$ 1,039	\$ -	\$ 1,039
33-0-0 Community Facilities District	\$ 304	\$ -	\$ 304
Total	\$355,844	\$152,505	\$508,349

9 Facilities Maintenance

The role of Facilities Maintenance is to provide intergovernmental facilities services and support. Facilities Maintenance functions in all buildings owned and operated by the City. Facilities Maintenance's costs are allocated, as follows:

- **City Hall Maintenance** – represents costs associated with providing maintenance to City Hall measured by the square foot per Fund / Department in City Hall.
- **City Hall Annex Maintenance** – represents costs associated with providing maintenance to City Hall Annex. Costs associated with this function have not been allocated.
- **Direct Facilities Maintenance** – represents costs associated with providing support Direct Facilities Maintenance measured by the square foot per Fund / Department for identified facilities.

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



COSTS TO BE ALLOCATED

1-50- Public Works Facilities

	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Departmental Expenditures	\$ 240,027		\$ 240,027
Total Deductions	\$ -		\$ -
Incoming Costs			
-- Fixed Assets	\$ 14,506	\$ -	\$ 14,506
1-15- City Manager	\$ 7,590	\$ 2,515	\$ 10,105
1-16- Human Resources	\$ 4,200	\$ 1,000	\$ 5,200
1-25- Finance	\$ 19,993	\$ 4,148	\$ 24,141
1-50- Public Works Admin	\$ 8,931	\$ 1,245	\$ 10,176
Total Incoming Costs	<u>\$ 55,220</u>	<u>\$ 8,908</u>	<u>\$ 64,128</u>
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	<u>\$ 295,247</u>	<u>\$ 8,908</u>	<u>\$ 304,155</u>

DEPARTMENTAL EXPENSE DETAIL

1-50- Public Works Facilities

Expense Type	\$	General Admin	City Hall Maintenance	City Hall Annex Maintenance	Direct Facilities Maintenance
Personnel					
Salaries & Benefits	\$ 170,872	\$ -	\$ 54,679	\$ 3,417	\$ 112,775
Subtotal Personnel Cost	\$ 170,872	\$ -	\$ 54,679	\$ 3,417	\$ 112,775
Operating Services & Supplies					
Operating Expenditures	\$ 69,155	\$ -	\$ 22,130	\$ 1,383	\$ 45,642
Subtotal Operating Cost	\$ 69,155	\$ -	\$ 22,130	\$ 1,383	\$ 45,642
DEPARTMENTAL EXPENDITURE	\$ 240,027	\$ -	\$ 76,808	\$ 4,801	\$ 158,418
Cost Adjustments					
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 240,027	\$ -	\$ 76,808	\$ 4,801	\$ 158,418
First Allocation					
Incoming - All Others	\$ 55,220	\$ -	\$ 17,671	\$ 1,104	\$ 36,445
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (5,905)	\$ -	\$ -	\$ (5,905)	\$ -
Subtotal of First Allocation	\$ 289,342	\$ -	\$ 94,479	\$ -	\$ 194,863
Second Allocation					
Incoming - All Others	\$ 8,908	\$ -	\$ 2,851	\$ 178	\$ 5,879
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (178)	\$ -	\$ -	\$ (178)	\$ -
Subtotal of Second Allocation	\$ 8,730	\$ -	\$ 2,851	\$ -	\$ 5,879
TOTAL ALLOCATED	\$ 298,072	\$ -	\$ 97,330	\$ -	\$ 200,742

1-50- Public Works Facilities

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
City Hall Maintenance							
1-10- City Council	281.32	1.190%	\$ 1,125		\$ 1,125		\$ 1,125
1-15- City Manager	2,953.88	12.500%	\$ 11,810		\$ 11,810		\$ 11,810
1-16- Human Resources	984.63	4.167%	\$ 3,937		\$ 3,937		\$ 3,937
1-17- City Clerk	281.32	1.190%	\$ 1,125		\$ 1,125		\$ 1,125
1-25- Finance	1,125.29	4.762%	\$ 4,499		\$ 4,499		\$ 4,499
1-50- Public Works Admin	3,938.50	16.667%	\$ 15,747		\$ 15,747		\$ 15,747
1-30-5 Law Enforcement	11,815.50	50.000%	\$ 47,240		\$ 47,240	\$ 2,394	\$ 49,634
1-40-8 Development Services	1,406.61	5.952%	\$ 5,624		\$ 5,624	\$ 285	\$ 5,909
1-50-9 Public Works Engineering	843.96	3.571%	\$ 3,374		\$ 3,374	\$ 171	\$ 3,545
Total	23,631.00	100.000%	\$ 94,479	\$ -	\$ 94,479	\$ 2,851	\$ 97,330

Allocation Basis: Sq. Ft. per Fund/ Dept. in City Hall

Source of Allocation: City Hall Sq. Ft. Report

City Hall Annex Maintenance

Allocation Basis: Not Allocated

1-50- Public Works Facilities

ALLOCATION DETAIL

	<u>Allocation Units</u>	<u>Allocated Percent</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total</u>
Direct Facilities Maintenance							
1-50- Public Works Admin	4,348.00	8.881%	\$ 17,306		\$ 17,306		\$ 17,306
1-35-7 Fire	11,571.00	23.634%	\$ 46,054		\$ 46,054	\$ 1,525	\$ 47,579
1-40-8 Development Services	598.00	1.221%	\$ 2,380		\$ 2,380	\$ 79	\$ 2,459
1-50-12 Public Works Community Services	32,442.00	66.264%	\$ 129,123		\$ 129,123	\$ 4,276	\$ 133,399
Total	48,959.00	100.000%	\$ 194,863	\$ -	\$ 194,863	\$ 5,879	\$ 200,742

Allocation Basis: Sq. Ft. per Fund / Dept for identified facility

Source of Allocation: City Property Report

ALLOCATION SUMMARY

1-50- Public Works Facilities

	City Hall Maintenance	Direct Facilities Maintenance	Total
1-10- City Council	\$ 1,125	\$ -	\$ 1,125
1-15- City Manager	\$ 11,810	\$ -	\$ 11,810
1-16- Human Resources	\$ 3,937	\$ -	\$ 3,937
1-17- City Clerk	\$ 1,125	\$ -	\$ 1,125
1-25- Finance	\$ 4,499	\$ -	\$ 4,499
1-50- Public Works Admin	\$ 15,747	\$ 17,306	\$ 33,052
1-30-5 Law Enforcement	\$ 49,634	\$ -	\$ 49,634
1-35-7 Fire	\$ -	\$ 47,579	\$ 47,579
1-40-8 Development Services	\$ 5,909	\$ 2,459	\$ 8,368
1-50-9 Public Works Engineering	\$ 3,545	\$ -	\$ 3,545
1-50-12 Public Works Community Services	\$ -	\$ 133,399	\$133,399
Total	\$ 97,330	\$ 200,742	\$298,072



CITY OF LEMON GROVE

CITY COUNCIL STAFF REPORT

Item No. 4

Meeting Date: June 4, 2019

Submitted to: Honorable Mayor and Members of the City Council

Department: Finance

Staff Contact: Molly Brennan, Finance Manager
mbrennan@lemongrove.ca.gov

Item Title: **Draft Fiscal Year 2019-20 Consolidated Operating & Capital Budget**

Recommended Action:

Review and discuss. Staff will return with a final FY2019-20 Consolidated Operating & Capital Budget at the June 18th City Council meeting for adoption.

Summary:

Attached is a draft of the City of Lemon Grove 2019-20 Consolidated Operating and Capital Budget (Attachment A). The purpose of tonight's review is to solicit comments and discussion regarding the upcoming financial plan for July 1, 2019 through June 30, 2020. Any changes supported by a majority of the City Council will be incorporated in the formal document presented at the June 18, 2019 City Council meeting for adoption.

Discussion:

The final fiscal year budget book spans almost a hundred pages, so staff is focusing in on activities and accounts that have significantly changed between FY2018-19 and the proposed FY2019-20 draft budget.

General Fund

FY2018-2019

Part of the budget process for creating the next year's budget is to review how the City is expected to end the current fiscal year (FY2018-19). The original adopted FY2018-19 budget anticipated a deficit of \$322,000. Due to some good luck in revenue collection combined with staffing vacancies and cost cutting measures, the General Fund is expected to break-even for July 1, 2018- June 30, 2019. This is good news for the City's General

Fund Reserves, which have not been required to pay for operating expenditures this year, leaving the City able to back-fill the structural deficit for a couple more years.

While some of the cost saving and revenue generating measures the City has pursued over the last year will continue to benefit the City's finances in following years, it does not make up for the falling sales tax revenue and increased Public Safety expenditures the City faces in FY2019-20.

Revenue

- Sales Tax revenue, the City's main source of General Fund revenue, is projected to decrease 4% between FY2018-19 and FY2019-20.
- Property Tax revenue, the City's second largest source of General Fund revenue, is projected to increase 5% between FY2018-19 and FY2019-20.
- Passport Acceptance Facility will be operational for whole fiscal year, bringing in a minimum of \$70,000 of new revenue.
- Overall, revenue is projected to be 4% less in FY2019-20 than FY2018-19.

Transfers

- In implementing the Overhead/Indirect Cost Allocation Plan Study, all Sanitation related overhead expenses are budget to be paid out of the Sanitation District and removed interfund transfer to General Fund.
- State Department of Finance approved repayment of \$400,000 in FY2019-20 of the City's loan to the previous Community Development Agency. Until the money is in our account, the state could change their mind. Cash will be returned to General Fund reserves, where it was originally loaned from. Reflected in budget as change in ending FY2019-20 Fund Balance.

Expenditures

- Some departmental salaries and benefits will look different than prior years due to implementation of the Overhead Cost Allocation Plan which adjusted distribution of overhead costs among all funds.
- Due to staffing vacancies during FY2018-19, estimated actuals for salaries and benefits will look lower than the FY2018-19 budget and the FY2019-20 budget.
- Sheriff's contract has built in 5% increase, about \$300,000 in dollar terms.
- Initial proposal to move animal control to Humane Society was out of our price range. FY2019-20 includes last year of current contract with Chula Vista at \$281,591. Staff will continue to negotiate with Humane Society for a lower priced proposal.
- Heartland Fire Chief proposed changing management structure of Heartland JPA to remove one Division Chief position. Each of the three City Managers still needs to approve before final. Draft budget removes personnel costs of the position, but

increases amount Lemon Grove will pay for Heartland to the other two Cities. Net savings for the City is assured.

- Labor negotiations are underway between the City and Fire Association for a new contract beginning July 1, 2019. No benefit or salary increases are reflected in the draft budget. If a contract is not agreed upon by the June 18th City Council meeting, a budget adjustment to reflect any salary or benefit changes will be brought to Council when the labor contract is approved.
- Cost of general liability insurance rising up to 60% of FY2018-19 premium, from \$65,773 to up to \$105,000. Increase is due to higher claims activity across all CSAC Excess Insurance Authority members, including Lemon Grove.

Bottom Line

- Draft FY2019-20 budget is facing a deficit of approximately \$426,032.
- General Fund Reserves exceed 25% threshold of annual expenditures, so can be used to backfill the deficit. However, without significant new revenue, reserves will dip below 25% in FY2021-22, or sooner if the economy slows down or if there is a recession.

Sanitation District

- Includes an annual transfer from the operating fund to the capital fund to pay for capital improvement projects. Since the Sanitation District is an enterprise fund, the fund balance reflects the balance of assets and liabilities, not only available cash. At the end of FY2018-19 the Sanitation Capital Fund will have about \$2.3M available cash for future capital projects. The Sanitation Capital fund draft budget includes all capital projects listed in the Sewer Master Plan for the associated fiscal year, although it is unlikely the FY2019-20 Sewer Main Rehab project will begin construction in FY2019-20.
- Increase in contractual services for sewer camera work and a root foam project. City owned sewer camera was being repaired and inoperable for a portion of FY2018-19. District will contract for missed sewer camera work in order to avoid falling behind in necessary maintenance. Also increased tools and supplies account to purchase back-up camera, so this situation will not happen again.
- New account in the Sanitation operating fund to reflect the first of three years the District will be paying for Pure Water Phase I capital costs at \$1,481,014 per year. Cash will be transferred from the Pure Water Reserve Fund to pay for this expense.

Personnel

Employee salaries and benefits are budgeted and paid across the funds they do work for, with the majority of personnel expenditures being paid out of the General Fund, Sanitation District, and Gas Tax Fund. Because positions are split-funded, changes to personnel wages or benefits are reflected across the funds.

- FY2019-20 draft budget includes an additional two new steps in the salary plan for non-uniform employees. After July 1, employees who are already at step E, will have an opportunity to receive a step increase in their salary at their next anniversary date performance review. Total increase cost in FY2019-20 of \$12,500, of which \$5,000 will be in the General Fund.
- Implementation of the Overhead Cost Allocation Plan adjusted the distribution of overhead employees among the funds. Therefore the salaries and benefits in the FY2019-20 draft budget will look different than years past.
- Two new classifications have been added to the salary plan, Senior Management Analyst and Administrative Services Director. Both positions are split-funded, meaning the salaries and benefits are paid from all of the funds the positions interact with.
- Both the CalPERS employer rates the City pays as a percentage of active employee wages and the required CalPERS unfunded accrued liability (UAL) payment are increasing. This increase is reflected across the funds in the account titled 'retirement.' The City's employees are in one of five different tiers of CalPERS plans. In FY2018-19 the UAL total for all five plans was \$458,805. In FY2019-20 it will be \$526,327, an increase of \$67,522 or 15%. In addition, the table below shows the percent of payroll for active employees the City paid in FY2018-19 versus what the City will have to pay in FY2019-20.

PERS Employer Rates		
Plan	FY18/19	FY19/20
Misc. Classic	10.609%	11.432%
Misc. 2nd Tier	7.634%	8.081%
Misc. PEPRA	6.842%	6.985%
Safety Classic	18.677%	20.073%
Safety PEPRA	12.141%	13.034%

Other Funds

- Due to increasing SB1 gas tax revenue and small increases in TransNet revenue, the City has up to \$960,000 to spend on street rehab and paving. The FY2019-20 Road Program project is being expanded and will represent the largest paving project the City has undertaken in many years.
- Self-Insured Liability Fund, which is used to pay for liability claims activity such as legal counsel and settlements. Since the City is responsible for the first \$125,000 of any claim, we are required to maintain a reserve equal to the liability for outstanding claims based on annual risk audits. Currently, the Self-Insured Liability fund has run out of money beyond the liability reserve. To continue paying claims related activity, the City needs to start transferring money from the General

Fund and Sanitation District into this fund on a regular basis. The draft budget includes transfer of \$50,000 from each fund.

- Capital Improvement Program (CIP): Staff plans to prepare and present a comprehensive CIP Plan for infrastructure and facilities to Council this summer.

Please advise staff of any changes to the budget for inclusion in the formal consolidated budget that will be presented for adoption at the following City Council meeting.

Environmental Review:

- Not subject to review Negative Declaration
 Categorical Exemption, Section | Mitigated Negative Declaration

Fiscal Impact: None

Public Notification: None

Attachments:

Attachment A – Lemon Grove Fiscal Year 2019-2020 Consolidated Operating and Capital Draft Budget

Staff Recommendation: Review and discuss. Staff will return with a final FY2019-20 Consolidated Operating & Capital Budget at the June 18th City Council meeting for adoption.

DRAFT

GENERAL FUND REVENUE DETAIL

SOURCE	2017/18 ACTUAL	FY 2018/19 BUDGET	FY 2018/19 PROJECTION	FY 2019/20 BUDGET	% CHANGE
BEGINNING FUND BALANCE - July 1	\$ 5,297,118	\$ 5,476,999	\$ 5,476,999	\$ 5,489,784	
Sales Tax	5,385,225	5,804,815	5,806,000	5,547,721	-4.4%
Property Tax Secured	2,347,009	2,391,140	2,489,995	2,543,670	2.2%
Property Tax Supplemental Roll	73,391	57,120	61,800	62,000	0.3%
Prop. Tax Homeowner's Relief	15,932	15,000	15,970	15,960	-0.1%
Prop. Tax Real Property Transfer Tax	92,242	80,000	83,104	90,000	8.3%
Property Tax Post Redevelopment	114,798	179,000	178,585	94,800	-46.9%
Property Tax in Lieu of VLF	2,429,012	2,608,600	2,608,597	2,742,418	5.1%
Franchise Fees	994,365	940,000	1,030,624	1,070,100	3.8%
Transient Occupancy Tax	53,413	51,000	52,903	52,000	-1.7%
Other Taxes	6,120,163	6,321,860	6,521,578	6,670,948	2.3%
Business License	85,069	96,600	82,584	85,000	2.9%
Animal License	12,415	12,400	10,535	10,000	-5.1%
Regulatory License	5,514	5,200	5,228	12,978	148.2%
Permits & Licenses	102,998	114,200	98,347	107,978	9.8%
Emergency Transport Fees	280,298	224,238	224,238	224,238	0.0%
Fire Cost Recovery	352,433	305,000	350,000	150,000	-57.1%
Other Fire Fees	3,151	3,500	1,900	1,500	-21.1%
Fire Fees - Business Licenses	23,139	32,000	23,000	24,000	4.3%
Fire Fees - Development Services	19,106	21,500	25,946	22,000	-15.2%
Fire Department Fees	678,127	586,238	625,084	421,738	-32.5%
Building Permits	336,648	340,000	358,107	250,000	-30.2%
Planning Permits	36,301	46,000	46,372	38,000	-18.1%
Engineer Permits	46,119	36,000	24,886	22,000	-11.6%
State Collected Fee - ADA	4,427	1,300	4,821	2,500	-48.1%
Development Fees	423,495	423,300	434,186	312,500	-28.0%
Day Camp	121,243	104,500	83,832	100,000	19.3%
Special Events	32,085	30,000	27,640	30,000	8.5%
Recreation Classes	6,837	6,450	5,869	6,300	7.3%
Softball	-	6,500	363	10,906	2904.4%
Parks & Recreation Fees	160,165	147,450	117,704	147,206	25.1%
Motor Vehicle License Fee	14,104	16,900	12,881	12,000	-6.8%
Sales Tax 1/2% (Public Safety)	44,882	46,130	46,832	47,058	0.5%
Traffic Safety Fines	46,283	42,500	38,218	38,500	0.7%
Booking Fee - County	6,907	6,500	7,369	6,500	-11.8%
Parking Fines	17,613	17,000	17,873	18,000	0.7%
Other Fines & Forfeitures	5,643	4,200	2,947	3,500	18.8%
Tow Fees	22,101	19,000	21,015	21,000	-0.1%
Fines & Forfeitures	143,428	135,330	134,254	134,558	0.2%
Investment Income	\$ 43,651	\$ 23,400	\$ 91,683	\$ 60,000	-34.6%

SOURCE	2017/18 ACTUAL	FY 2018/19 BUDGET	FY 2018/19 PROJECTION	FY 2019/20 BUDGET	% CHANGE
Rental - Long Term	180,050	181,600	169,360	132,000	-22.1%
Rental - Short Term	65,299	65,100	71,674	68,000	-5.1%
Passport Processing Fee	-	16,000	6,720	70,875	954.7%
Cost Recovery	6,943	10,000	4,412	10,000	126.7%
State Mandated Cost	22,641	25,000	22,117	22,000	-0.5%
Credit Card Surcharge	5,785	6,000	4,992	5,000	0.2%
Other Revenue	133,586	30,000	38,198	235,000	515.2%
Administrative Citations	171,997	100,000	105,089	96,800	-7.9%
Other Income	586,300	433,700	422,562	639,675	51.4%
Total General Fund	13,657,656	14,007,193	14,264,279	14,054,324	-1.5%
Gas Tax Fund	22,250	40,000	40,000	30,000	-25.0%
Supplemental Law Enforcement Service Fu	114,600	180,000	180,000	130,000	-27.8%
TDA Administration	13,050	10,000	10,000	10,000	0.0%
General Lighting District - Admin	9,400	9,400	9,400	9,400	0.0%
Local Lighting District - Admin	3,672	4,900	4,900	4,900	0.0%
Integrated Waste Administration	1,200	1,200	1,200	1,200	0.0%
Sanitation District Administration	489,294	305,073	305,073	-	-100.0%
Wildflower District Administration	100	100	100	100	0.0%
Successor Agency Loan Repayment	-	100,000	100,000	-	-
Successor Agency - Administration	-	60,813	60,813	102,776	69.0%
Transfer Workers Compensation Fund	-	-	9,200	20,000	117.4%
Transfer to Successor Agency	-	(17,761)	(17,761)	-	-100.0%
Transfer to Self-Insured Liability Fund	-	-	(100,000)	(50,000)	-50.0%
Transfer to Storm Water Fund	(195,388)	(168,581)	(62,500)	(132,304)	111.7%
Transfers	458,178	525,144	540,425	126,072	-76.7%
Total Revenues & Transfers	14,115,834	14,532,337	14,804,704	14,180,396	-4.2%
Total Resources	\$ 19,412,952	\$ 20,009,336	\$ 20,281,703	\$ 19,670,180	-3.0%
Total Expenditures	\$ 13,983,957	\$ 15,000,030	\$ 14,791,919	14,606,428	-1.3%
NET CHANGE IN FUND BALANCE	131,877	(467,693)	12,785	(426,032)	

**GENERAL FUND
EXPENDITURES BY DEPARTMENT**

Department	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
City Council	82,221	80,764	77,479	115,186	43%
City Manager	387,412	339,868	335,173	386,177	14%
City Attorney	359,317	206,000	181,301	195,000	-5%
City Clerk	75,257	76,154	76,500	111,459	46%
Finance	330,702	295,213	292,529	388,663	32%
Law Enforcement	5,856,843	6,291,487	6,291,185	6,590,770	5%
Fire	4,735,088	4,935,761	4,917,354	4,547,556	-8%
Development Services	584,253	631,626	574,773	626,876	-1%
Public Works	1,402,856	2,056,958	1,970,005	1,580,741	-23%
Non-Departmental	1,500	86,199	75,621	64,000	-26%
Total Expenditures	\$ 13,815,449	\$ 15,000,030	\$ 14,791,919	\$ 14,606,428	-3%

**GENERAL FUND
EXPENDITURES BY TYPE**

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget
Salaries & Benefits	5,395,433	5,542,988	5,441,526	5,564,758
Operating Supplies & Services	1,277,375	1,405,349	1,310,999	1,367,061
Contracted Services	7,055,952	7,352,147	7,342,321	7,587,918
Capital Expenditures	86,688	699,546	697,073	86,690
Total Expenditures	\$ 13,815,449	\$ 15,000,030	\$ 14,791,919	\$ 14,606,428

GENERAL FUND
DEPARTMENT: CITY COUNCIL

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	42,959	40,749	43,115	71,779	76%
Operating Expenditures	39,262	40,015	34,364	43,407	8%
Contracted Services	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 82,221	\$ 80,764	\$ 77,479	\$ 115,186	49%

ACCOUNT DETAIL FOR THE DEPARTMENT OF THE CITY COUNCIL

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	22,594	22,716	22,390	37,122	63%
Health Benefits	12,672	12,322	13,260	24,120	96%
Health Benefits-Retirees	2,448	2,448	2,448	2,448	0%
Medicare	341	329	330	640	94%
Life Insurance	51	51	47	65	28%
Long Term Disability Insurance	-	-	200	543	-
Retirement	4,853	2,883	4,440	6,841	137%
SALARIES & BENEFITS	42,959	40,749	43,115	71,779	76%
Community Promotions	2,476	3,000	1,500	1,500	-50%
Computer Maintenance	1,579	500	920	2,176	335%
Copier Service	200	-	-	-	-
Insurance-Liability	767	1,023	1,121	3,755	267%
Insurance-Property	536	714	614	420	-41%
Membership and Dues	23,542	23,000	22,357	23,221	1%
Mileage	4,640	5,141	4,070	7,035	37%
Office Supplies	1,370	1,000	700	700	-30%
Travel and Meetings	1,944	3,600	600	2,000	-44%
Utilities-Gas and Electric	2,209	2,036	2,482	2,600	28%
OPERATING EXPENDITURES	39,262	40,015	34,364	43,407	8%
TOTAL CITY COUNCIL EXPENDITURES	\$ 82,221	\$ 80,764	\$ 77,479	\$ 115,186	43%

GENERAL FUND
DEPARTMENT: CITY MANAGER

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	238,137	221,771	210,382	248,208	12%
Operating Expenditures	26,190	27,135	25,438	27,938	3%
Contracted Services	5,250	9,500	5,500	7,500	-21%
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 269,578	\$ 258,406	\$ 241,320	\$ 283,646	10%

ACCOUNT DETAIL FOR THE DEPARTMENT OF THE CITY MANAGER

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	168,208	172,331	163,683	195,370	14%
Overtime	1,698	2,263	5,000	2,500	5%
Health Benefits	16,200	16,020	13,801	17,730	12%
Health Benefits-Retirees	8,446	9,424	8,446	8,446	-12%
Deferred Compensation	3,115	3,708	3,240	3,240	-14%
Workers Compensation Insurance	799	1,055	750	1,441	51%
Medicare	2,475	2,532	2,446	2,903	15%
Life Insurance	496	380	489	784	83%
Long Term Disability	1,004	1,121	648	320	-123%
Retirement	35,698	12,937	11,879	15,475	21%
SALARIES & BENEFITS	238,137	221,771	210,382	248,208	13%
Computer Maintenance	5,686	6,500	5,843	6,612	2%
Copier Service	1,853	1,700	1,801	1,070	-35%
Insurance-Liability	2,301	2,350	2,599	3,755	54%
Insurance-Property	2,411	2,500	2,150	2,096	-19%
Membership and Dues	930	835	835	835	0%
Mileage	3,561	3,200	3,240	3,720	16%
Office Supplies	3,330	2,500	3,000	3,000	17%
Training	504	950	150	750	-133%
Travel and Meetings	1,180	1,100	1,100	1,100	0%
Utilities-Gas and Electric	2,209	3,100	2,482	2,600	-20%
Utilities-Telephone	1,906	2,100	1,870	2,000	-5%
Utilities-Water	319	300	369	400	27%
OPERATING EXPENDITURES	26,190	27,135	25,438	27,938	3%
Professional Services	5,250	9,500	5,500	7,500	-36%
CONTRACTED SERVICES	5,250	9,500	5,500	7,500	-36%
TOTAL CITY MANAGER EXPENDITURES	\$ 269,578	\$ 258,406	\$ 241,320	\$ 283,646	10%

GENERAL FUND
DEPARTMENT: HUMAN RESOURCES

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	96,152	59,172	70,634	74,610	26%
Operating Expenditures	17,178	19,790	13,719	22,921	16%
Contracted Services	4,504	2,500	9,500	5,000	100%
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 117,834	\$ 81,462	\$ 93,853	\$ 102,531	26%

ACCOUNT DETAIL FOR THE DEPARTMENT OF HUMAN RESOURCES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	76,924	49,501	56,706	60,301	22%
Health Benefits	5,040	4,950	7,458	6,300	27%
Employee Assistance Program	-	-	1,277	1,280	-
Workers Compensation Insurance	208	274	201	1,441	425%
Medicare	1,114	718	768	875	22%
Life Insurance	17	19	15	14	-25%
Long Term Disability	676	-	500	114	-
Retirement	12,172	3,710	3,710	4,285	15%
SALARIES & BENEFITS	96,152	59,172	70,634	74,610	26%
Computer Maintenance	1,893	1,000	751	2,176	118%
Employee Recognition	1,779	1,000	1,000	1,000	0%
Insurance-Liability	384	400	439	1,251	213%
Insurance-Property	268	300	258	419	40%
Medical Examinations	1,538	3,000	1,500	1,500	-50%
Memberships and Dues	304	2,035	1,523	1,600	-21%
Mileage	-	480	200	300	-38%
Office Supplies	775	300	400	500	67%
Personnel Recruitment/Selectio	7,905	5,500	3,500	4,500	-18%
Training	263	3,000	3,000	3,000	0%
Travel & Meetings	1,313	1,900	500	1,000	-47%
Unemployment	-	-	-	5,000	-
Utilities- Gas & Electric	-	100	-	-	-100%
Utilities- Telephone	757	675	648	675	0%
Utilities- Water	-	100	-	-	-100%
OPERATING EXPENDITURES	17,178	19,790	13,719	22,921	16%
Professional Services	4,504	2,500	9,500	5,000	100%
CONTRACTED SERVICES	4,504	2,500	9,500	5,000	100%
TOTAL HR EXPENDITURES	\$ 117,834	\$ 81,462	\$ 93,853	\$ 102,531	26%

GENERAL FUND
DEPARTMENT: CITY CLERK

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	69,067	60,669	61,845	90,570	49%
Operating Expenditures	6,190	15,485	14,655	19,889	28%
Contracted Services	-	-	-	1,000	-
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 75,257	\$ 76,154	\$ 76,500	\$ 111,459	46%

ACCOUNT DETAIL FOR THE DEPARTMENT OF THE CITY CLERK

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	50,676	50,036	51,340	74,100	48%
Health Benefits	4,988	5,500	5,304	7,560	37%
Workers Compensation Insurance	208	274	201	1,441	425%
Medicare	1,356	726	849	1,075	48%
Life Insurance	14	15	15	16	6%
Long Term Disability	542	695	323	136	-80%
Retirement	11,282	3,423	3,813	6,242	82%
SALARIES & BENEFITS	69,067	60,669	61,845	90,570	49%
Computer Maintenance	893	4,000	3,581	2,176	-46%
Copier Rental	200	150	133	150	0%
Insurance-Liability	384	400	439	1,251	213%
Insurance-Property	268	300	258	419	40%
Membership and Dues	50	250	410	280	12%
Mileage	-	200	259	250	25%
Office Supplies	594	500	500	700	40%
Printing	-	485	474	500	3%
Publishing	3,248	3,500	4,000	4,250	21%
Training	34	950	475	1,337	41%
Travel & Meetings	-	950	1,072	800	-16%
Utilities- Gas & Electric	-	500	-	-	-100%
Utilities- Telephone	519	200	804	776	288%
Utilities- Water	-	100	-	-	-100%
Passport Office Supplies	-	1,000	750	2,000	100%
Passport Postage	-	2,000	1,500	5,000	150%
OPERATING EXPENDITURES	6,190	15,485	14,655	19,889	28%
Professional Services	-	1,500	-	1,000	-
CONTRACTED SERVICES	-	1,500	-	1,000	-
TOTAL CITY CLERK EXPENDITURES	\$ 75,257	\$ 77,654	\$ 76,500	\$ 111,459	44%

GENERAL FUND
DEPARTMENT: CITY ATTORNEY

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	-	-	-	-	-
Operating Expenditures	-	-	-	-	-
Contracted Services	359,317	206,000	181,301	195,000	-5%
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 359,317	\$ 206,000	\$ 181,301	\$ 195,000	-5%

ACCOUNT DETAIL FOR THE DEPARTMENT OF THE CITY ATTORNEY

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Code Enforcement Litigation Services	26,728	11,000	12,563	15,000	36%
Litigation-Non-City Attorney	-	-	-	-	-
Litigation Services-City Attorney	332,589	195,000	168,739	180,000	-8%
CONTRACTED SERVICES	359,317	206,000	181,301	195,000	-5%
TOTAL CITY ATTORNEY EXPENDITURES	\$ 359,317	\$ 206,000	\$ 181,301	\$ 195,000	-5%

**GENERAL FUND
DEPARTMENT: FINANCE**

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	155,139	191,958	188,950	282,499	47%
Operating Expenditures	40,870	43,255	43,579	46,164	7%
Contracted Services	134,693	60,000	60,000	60,000	0%
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 330,702	\$ 295,213	\$ 292,529	\$ 388,663	32%

ACCOUNT DETAIL FOR THE DEPARTMENT OF FINANCE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	109,621	134,771	136,075	199,344	48%
Overtime	41	-	-	-	-
Health Benefits	9,158	17,694	14,213	24,111	36%
Health Benefits-Retirees	7,711	7,711	7,711	7,711	0%
Workers Compensation Insurance	2,208	2,911	2,213	4,322	48%
Medicare	3,580	1,954	2,939	3,635	86%
Life Insurance	467	411	408	52	-87%
Long Term Disability	1,092	1,168	592	434	-63%
Retirement	21,260	25,337	24,798	42,890	69%
SALARIES & BENEFITS	155,139	191,958	188,950	282,499	47%
Computer Maintenance	10,393	10,500	10,500	11,129	6%
Copier Service	2,166	2,290	2,456	1,325	-42%
Credit Card and Bank Fees	15,005	15,000	15,619	15,500	3%
Insurance-Liability	2,301	2,310	2,503	3,755	63%
Insurance-Property	536	550	473	2,095	281%
Membership and Dues	110	400	110	110	-73%
Mileage	97	420	250	400	-5%
Office Supplies	3,908	4,000	3,800	3,500	-13%
Printing	485	400	-	300	-25%
Publishing	130	175	175	-	-100%
Training	951	1,500	1,500	1,500	0%
Travel and Meetings	-	1,000	800	1,000	0%
Utilities-Gas and Electric	2,209	2,100	2,482	2,600	24%
Utilities-Telephone	2,352	2,400	2,649	2,650	10%
Utilities-Water	228	210	263	300	43%
OPERATING EXPENDITURES	40,870	43,255	43,579	46,164	7%
Professional Services	134,693	60,000	60,000	60,000	0%
CONTRACTED SERVICES	134,693	60,000	60,000	60,000	0%
TOTAL FINANCE EXPENDITURES	\$ 330,702	\$ 295,213	\$ 292,529	\$ 388,663	32%

GENERAL FUND
DEPARTMENT: PUBLIC SAFETY

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	-	-	-	-	-
Operating Expenditures	100,890	116,540	100,826	101,864	-13%
Contracted Services	5,755,953	6,174,947	6,190,359	6,488,906	5%
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 5,856,843	\$ 6,291,487	\$ 6,291,185	\$ 6,590,770	5%

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC SAFETY

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
800 MHZ Radio System	24,282	34,000	24,282	24,282	-29%
ARJIS	16,332	16,300	16,332	16,332	0%
CAL ID	6,224	6,400	7,202	7,250	13%
RCS Lease	48,955	49,000	48,955	49,000	0%
Utilities-Water	1,776	1,650	2,051	2,000	21%
Fuel-Animal Control Vehicle	2,361	6,790	1,504	2,500	-63%
Repairs & Maint-Animal Cntl	960	2,400	500	500	-79%
OPERATING EXPENDITURES	100,890	116,540	100,826	101,864	-13%
Contractual Services-Sheriff	5,548,470	5,879,396	5,895,923	6,202,727	5%
Contractual Srvcs-Animal Cntrl	203,075	289,951	289,956	281,591	-3%
Contract Services-After Hours	2,428	3,600	2,500	2,500	-31%
Contract Srvs-Dead Animal Removal	1,980	2,000	1,980	2,088	4%
CONTRACTED SERVICES	5,755,953	6,174,947	6,190,359	6,488,906	5%
TOTAL PUBLIC SAFETY EXPENDITURES	\$ 5,856,843	\$ 6,291,487	\$ 6,291,185	\$ 6,590,770	5%

GENERAL FUND
DEPARTMENT: FIRE

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	3,951,936	4,105,941	4,163,821	3,753,829	-9%
Operating Expenditures	413,797	464,330	392,048	420,625	-9%
Contracted Services	282,667	278,800	274,796	286,412	3%
Capital Expenditures	86,688	86,690	86,688	86,690	0%
Total Expenditures	\$ 4,735,088	\$ 4,935,761	\$ 4,917,354	\$ 4,547,556	-8%

ACCOUNT DETAIL FOR THE FIRE DEPARTMENT

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	1,840,707	1,876,783	2,010,529	1,798,105	-4%
Scheduled Overtime	133,773	137,539	138,829	145,115	6%
Unscheduled Overtime	435,979	580,000	570,977	420,000	-28%
Reimbursable Overtime	337,932	305,000	287,222	150,000	-51%
Overtime	303	500	500	500	0%
Extra Help	23,264	12,000	12,913	15,455	29%
Quarterly JPA Reconciliation	94,924	118,220	73,320	120,000	2%
Health Benefits	216,386	215,000	216,000	216,000	0%
Health Benefits-Retirees	77,560	77,560	77,560	77,560	0%
Uniform Allowance	20,000	27,000	20,000	19,000	-30%
Holiday Pay	65,000	47,000	47,323	60,000	28%
Paramedic Recertification	49,647	48,500	48,097	50,769	5%
Education Award	11,792	8,910	8,907	11,907	34%
Workers Compensation Insurance	128,810	112,500	88,442	80,000	-29%
Medicare	41,039	36,000	45,607	39,686	10%
Life Insurance	522	400	443	387	-3%
Long Term Disability	2,655	300	2,271	3,245	982%
Retirement	471,643	502,729	514,882	546,100	9%
SALARIES & BENEFITS	3,951,936	4,105,941	4,163,821	3,753,829	-9%

ALS Supplies Pass Thru	25,321	26,000	26,000	26,000	0%
Communications Equipment	9,712	9,000	10,110	9,540	6%
Fire Prevention Software	6,641	3,600	3,531	3,550	-1%
City Emergency Preparedness	3,369	4,000	3,110	3,500	-13%
Community Risk Reduction	1,739	3,000	1,655	2,000	-33%
Computer Maintenance	25,918	28,600	23,548	31,358	10%
Copier Service	1,367	1,400	1,312	250	-82%
Departmental Expense	9,337	9,000	6,000	9,000	0%
Fire Station Supplies	5,310	4,500	4,710	4,750	6%
Fuel	28,826	26,000	28,700	28,000	8%
Insurance-Liability	24,836	24,900	27,233	40,055	61%
Insurance-Property	15,268	15,300	13,157	12,572	-18%

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
JAC Reimbursable Expenditures	1,802	5,000	-	-	-100%
JPA Reconciliation Expenditures	4,098	5,000	2,912	4,000	-20%
JPA Reimbursable Expenditures	(807)	1,000	-	-	-100%
AFG Match	-	-	2,255	-	-
Medical Examinations	4,341	9,000	4,148	9,500	6%
Membership and Dues	90	600	100	100	-83%
Office Supplies	2,222	2,300	1,500	2,300	0%
Patient Care Reporting Pass Thru	4,521	5,800	4,369	4,500	-22%
Personal Exposure Reporting	424	325	325	325	0%
Personal Protective Clothing	16,760	17,500	16,000	17,500	0%
Regional Cooperative Care Program	26,091	39,000	35,000	35,000	-10%
Repair and Maintenance-Equipment	2,890	4,000	2,500	4,000	0%
Repair and Maintenance-Vehicles	78,578	75,000	63,001	65,000	-13%
Reserve Fire Fighter Expense	5,496	-	-	-	-
Self-Contained Breathing Apparatus	5,250	32,000	29,381	7,500	-77%
Subscriptions and Books	-	500	300	1,500	200%
Trauma Intervention Program (TIP)	3,825	3,825	3,825	3,825	0%
Tools and Supplies	14,633	10,000	10,000	10,000	0%
Training - Tution Reimbursement	32,240	40,000	5,826	20,000	-50%
Training - HFTA			17,933	18,000	-
Training-AMR Pass Thru	3,603	19,100	2,500	3,000	-84%
Travel and Meetings	2,006	3,000	2,303	3,000	0%
Uniforms	2,555	1,000	900	1,000	0%
Utilities-Gas and Electric	17,224	16,750	19,688	21,700	30%
Utilities-Telephone	5,336	6,500	6,710	6,200	-5%
Utilities-Water	2,826	2,530	2,581	2,800	11%
Vehicle Supplies	2,397	2,300	2,300	2,300	0%
Weed Abatement	17,753	7,000	6,625	7,000	0%
OPERATING EXPENDITURES	413,797	464,330	392,048	420,625	-9%
Dispatch Services	262,494	258,600	254,623	264,524	4%
Hazmat Emergency Response	20,173	20,200	20,173	21,888	9%
CONTRACTED SERVICES	282,667	278,800	274,796	286,412	3%
Fire Truck Loan	86,688	86,690	86,688	86,690	0%
CAPITAL EXPENDITURES	86,688	86,690	86,688	86,690	0%
TOTAL FIRE EXPENDITURES	\$ 4,735,088	\$ 4,935,761	\$ 4,917,354	\$ 4,547,556	-8%

GENERAL FUND
DEPARTMENT: DEVELOPMENT SERVICES

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	288,057	293,611	201,670	380,796	30%
Operating Expenditures	42,568	52,515	44,523	53,580	2%
Contracted Services	253,628	285,500	328,580	192,500	-33%
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 584,253	\$ 631,626	\$ 574,773	\$ 626,876	-1%

ACCOUNT DETAIL FOR THE DEPARTMENT OF DEVELOPMENT SERVICES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	194,908	195,977	129,667	256,940	31%
Planning Commission Wages	-	1,615	1,550	2,250	39%
Overtime	1,684	6,500	6,800	6,000	-8%
Extra Help	2,629	7,000	5,000	7,000	0%
Health Benefits	22,315	22,000	15,259	27,000	23%
Health Benefits-Retirees	5,294	5,039	5,294	5,294	5%
Workers Compensation Insurance	2,271	2,995	1,998	4,322	44%
Medicare	3,051	2,981	2,402	4,408	48%
Life Insurance	63	63	38	60	-5%
Long Term Disability	1,751	1,823	570	487	-73%
Retirement	49,292	41,218	33,092	67,035	63%
Unemployment	4,800	6,400	-	-	-100%
SALARIES & BENEFITS	288,057	293,611	201,670	380,796	30%
Computer Maintenance	15,651	17,500	17,525	16,632	-5%
Copier Service	3,583	3,600	4,326	2,866	-20%
Code Enforce Cost Recovery	-	1,000	-	-	-100%
Fuel	221	250	225	250	0%
Insurance-Liability	4,699	4,700	5,143	12,517	166%
Insurance-Property	2,946	3,000	2,580	2,095	-30%
Membership and Dues	703	1,230	-	750	-39%
Mileage	2,297	2,600	388	500	-81%
Noticing	1,246	4,000	3,500	3,500	-13%
Office Supplies	3,693	4,550	3,750	4,220	-7%
Printing	156	290	-	100	-66%
Printing for Planning Commission	-	500	-	-	-100%
Repair & Maintenance-Vehicles	-	200	150	200	0%
Subscriptions and Books	500	800	250	500	-38%
Training	838	1,445	-	1,500	4%
Travel and Meetings	7	970	-	1,400	44%
Utilities-Gas and Electric	2,209	2,100	2,482	2,600	24%
Utilities-Telephone	3,455	3,440	3,783	3,500	2%

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Utilities-Water	364	340	420	450	32%
OPERATING EXPENDITURES	42,568	52,515	44,523	53,580	2%
Plan Checks/Consultations	252,990	255,000	268,580	187,500	-26%
Professional Services	638	30,500	60,000	5,000	-84%
CONTRACTED SERVICES	253,628	285,500	328,580	192,500	-33%
TOTAL DEVELOPMENT EXPENDITURES	\$ 584,253	\$ 631,626	\$ 574,773	\$ 626,876	-1%

GENERAL FUND

DEPARTMENT: PUBLIC WORKS, ENGINEERING DIVISION

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	87,962	84,024	56,430	78,762	-6%
Operating Expenditures	56,362	53,120	59,560	60,086	13%
Contracted Services	98,000	80,000	61,303	80,000	0%
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 242,324	\$ 217,144	\$ 177,293	\$ 218,848	1%

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS, ENGINEERING DIVISION

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	52,359	52,836	35,507	43,265	-18%
Overtime	1,974	950	650	500	-47%
Extra Help	9,915	5,000	-	5,000	0%
Health Benefits	6,750	6,750	4,625	5,130	-24%
Health Benefits- Retirees	1,224	1,224	1,224	1,224	0%
Workers Compensation Insurance	2,208	2,911	1,890	2,881	-1%
Medicare	1,500	852	494	941	10%
Life Insurance	55	51	43	11	-78%
Long Term Disability	268	-	129	95	-
Retirement	11,710	13,450	11,867	19,715	47%
SALARIES & BENEFITS	87,962	84,024	56,430	78,762	40%
Computer Maintenance	8,453	9,000	14,249	10,952	22%
Copier Service	2,808	2,700	2,761	2,225	-18%
Development Support	5,055	5,000	2,423	4,000	-20%
Fuel	3,227	2,500	907	2,000	-20%
Insurance- Liability	3,884	3,900	4,268	6,259	60%
Insurance- Property	2,455	2,500	2,150	2,095	-16%
Mileage	290	500	400	400	-20%
Office Supplies	2,958	2,500	2,500	2,200	-12%
Training	103	-	-	-	-
Utilities- Traffic Signal	24,069	21,500	26,749	26,775	25%
Utilies- Telephone	2,605	2,600	2,628	2,630	1%
Utilities- Water	455	420	525	550	31%
OPERATING EXPENDITURES	56,362	53,120	59,560	60,086	1%
Professional Services	98,000	80,000	61,303	80,000	0%
CONTRACTED SERVICES	98,000	80,000	61,303	80,000	30%
TOTAL ENGINEERING EXPENDITURES	\$ 242,324	\$ 217,144	\$ 177,293	\$ 218,848	1%

GENERAL FUND

DEPARTMENT: PUBLIC WORKS, ADMINISTRATION DIVISION

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	36,017	40,279	44,539	135,998	238%
Operating Expenditures	52,656	74,950	82,866	66,449	-11%
Contracted Services	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 88,673	\$ 115,229	\$ 127,406	\$ 202,447	76%

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS, ADMINISTRATION DIVISION

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	21,971	22,107	29,157	84,520	282%
Overtime	9	100	113	50	-50%
Health Benefits	1,916	2,700	1,937	7,560	180%
Workers Compensation Insurance	6,225	6,500	4,134	2,881	-56%
Medicare	347	322	399	1,245	287%
Life Insurance	7	7	10	16	115%
Long Term Disability	237	237	167	136	-43%
Retirement	5,305	8,305	8,622	39,590	377%
SALARIES & BENEFITS	36,017	40,279	44,539	135,998	238%
Advertising	133	500	400	-	-100%
Computer Maintenance	9,098	10,400	11,236	9,338	-10%
Copier Service	4,495	4,300	4,300	4,100	-5%
Damages - Cost Recovery	-	20,000	33,242	20,000	0%
Insurance-Liability	1,438	1,500	1,683	2,503	67%
Insurance-Property	2,455	2,500	2,150	838	-66%
Advertising & Marketing	7,715	5,000	3,500	5,000	0%
Membership and Dues	1,127	1,500	1,416	2,000	33%
Mileage	468	425	331	1,290	204%
Office Supplies	2,833	2,000	2,500	1,400	-30%
Software (minor)	2,820	5,500	5,175	-	-100%
Protective Clothing	10,357	10,000	6,358	8,000	-20%
Repair & Maintenance-Equipment	900	900	1,050	900	0%
Training	801	6,000	5,020	6,000	0%
Travel and Meetings	4,450	950	500	950	0%
Utilities-Gas and Electric	2,209	2,100	2,482	2,600	24%
Utilities-Telephone	1,085	1,100	1,207	1,200	9%
Utilities-Water	273	275	316	330	20%
OPERATING EXPENDITURES	52,656	74,950	82,866	66,449	-11%
TOTAL PW ADMIN EXPENDITURES	\$ 88,673	\$ 115,229	\$ 127,406	\$ 202,447	76%

GENERAL FUND

DEPARTMENT: PUBLIC WORKS, STREETS DIVISION

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	85,412	96,545	102,504	148,635	54%
Operating Expenditures	147,580	134,775	105,973	120,700	-10%
Contracted Services	17,361	109,500	72,112	109,400	0%
Capital Expenditures	-	606,856	604,385	-	-100%
Total Expenditures	\$ 250,353	\$ 947,676	\$ 884,973	\$ 378,735	-60%

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS, STREETS DIVISION

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	62,445	65,825	65,552	95,967	46%
Overtime	4,482	1,000	5,000	5,000	400%
Health Benefits	6,980	14,850	12,816	17,550	18%
Workers Compensation Insurance	-	-	5,500	7,203	0%
Medicare	1,361	1,000	1,099	1,400	-
Life Insurance	71	82	32	40	-51%
Long Term Disability	570	348	380	320	-8%
Retirement	9,502	13,441	12,125	21,155	57%
SALARIES & BENEFITS	85,412	96,545	102,504	148,635	54%
Computer Maintenance	6,112	3,000	3,155	2,176	-27%
Cost Recovery	11,976	-	-	-	-
Equipment Rental	6,580	6,800	5,000	5,000	-26%
Fuel	14,726	12,500	12,107	12,500	0%
Graffiti Cleanup Supplies	2,495	1,800	1,475	1,800	0%
Herbicides/Pesticides	934	900	788	900	0%
Insurance-Liability	3,884	3,900	4,268	6,259	60%
Insurance-Property	2,455	2,500	2,150	2,095	-16%
Medical Examinations	540	-	-	-	-
Membership and Dues	-	450	-	-	-100%
Office Supplies	75	200	100	100	-50%
Pavement Markings	-	-	1,522	-	-
Permit Expenses	469	475	469	470	-1%
Protective Clothing	259	-	-	-	-
Repair and Maintenance-Equipment	19,483	19,000	7,236	16,000	-16%
Repair and Maintenance-Sidewalk	-	4,500	4,800	5,000	11%
ADA Ramp Replacement	-	7,000	7,000	-	-
Repair and Maintenance-Storm Drain	6,470	10,000	10,000	10,000	0%
Repair and Maintenance-Vehicles	15,782	17,500	8,239	16,000	-9%
Tools and Supplies	17,219	10,500	12,519	13,500	29%
Utilities-Gas and Electric	1,336	1,250	1,334	1,400	12%
Utilities-Telephone	2,423	2,500	2,208	2,500	0%
Utilities-Water	34,361	30,000	21,604	25,000	-17%

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
OPERATING EXPENDITURES	147,580	134,775	105,973	120,700	-10%
Contractual Services	2,411	3,100	2,500	3,000	-3%
Professional Services	-	92,400	58,155	92,400	
Street Sweeping	14,950	14,000	11,457	14,000	0%
CONTRACTED SERVICES	17,361	109,500	72,112	109,400	0%
LG Realignment	-	551,856	555,000	-	-100%
St Improvements	-	55,000	49,385	-	-100%
CAPITAL EXPENDITURES	-	606,856	604,385	-	-100%
TOTAL STREETS EXPENDITURES	\$ 250,353	\$ 947,676	\$ 884,973	\$ 378,735	-60%

GENERAL FUND

DEPARTMENT: PUBLIC WORKS, COMMUNITY SERVICES DIVISION

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	202,408	168,097	168,545	181,209	8%
Operating Expenditures	132,274	130,010	128,790	145,143	12%
Contracted Services	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 334,682	\$ 298,107	\$ 297,335	\$ 326,352	9%

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS, COMMUNITY SERVICES DIVISION

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	100,261	66,264	70,810	76,235	15%
Overtime	1,912	5,000	4,000	4,000	-20%
Extra Help	51,390	57,250	58,000	65,000	14%
Health Benefits	13,500	11,700	9,969	13,500	15%
Health Benefits-Retirees	4,590	5,100	4,335	4,335	-15%
Employee Assistance Program	-	40	-	-	-100%
Workers Compensation Insurance	4,977	6,559	4,092	7,203	10%
Medicare	5,542	1,769	5,700	6,138	247%
Life Insurance	37	37	22	30	-20%
Long Term Disability	936	936	300	243	-74%
Retirement	19,263	13,441	11,317	4,525	-66%
SALARIES & BENEFITS	202,408	168,097	168,545	181,209	8%
Computer Maintenance	3,246	3,200	2,514	3,389	6%
Copier Service	688	710	216	200	-72%
Daycamp	25,347	25,000	25,000	25,000	0%
Equipment Rental	1,585	1,500	1,585	-	-100%
Insurance-Liability	1,534	1,550	1,684	6,259	304%
Insurance-Property	536	550	473	2,095	281%
Maintenance-Supplies	-	100	-	-	-100%
Medical Examinations	246	400	-	-	-100%
Membership and Dues	14	100	-	-	-100%
Mileage	118	100	100	100	0%
Office Supplies	419	500	443	1,400	180%
Rental Expense	7,099	5,800	1,714	5,800	0%
Repair and Maintenance-Equipment	-	400	-	-	-100%
Special Events	27,973	30,000	28,000	30,000	0%
Training	69	-	-	-	-
Utilities-Gas and Electric	36,781	34,900	41,952	43,400	24%
Utilities-Telephone	3,942	4,000	4,109	4,000	0%
Utilities-Water	22,676	21,200	21,000	23,500	11%
OPERATING EXPENDITURES	132,274	130,010	128,790	145,143	12%

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TOTAL COMMUNITY SERVICES EXP.	\$	334,682	\$	298,107	\$	297,335	\$	326,352	9%
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GENERAL FUND

DEPARTMENT: PUBLIC WORKS, GROUNDS DIVISION

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	2,295	2,300	2,300	2,300	0%
Operating Expenditures	114,959	85,475	93,869	91,960	8%
Contracted Services	143,112	145,000	158,470	160,200	10%
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 260,366	\$ 232,775	\$ 254,639	\$ 254,460	9%

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS, GROUNDS DIVISION

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Health Benefits-Retirees	2,295	2,300	2,300	2,300	0%
SALARIES & BENEFITS	2,295	2,300	2,300	2,300	0%
Lighting Maintenance	1,889	2,200	4,046	3,000	36%
Maintenance-Supplies	9,630	17,000	5,000	10,000	-41%
Utilities-Gas and Electric	4,883	4,000	6,292	6,560	64%
Utilities-Telephone	2,325	2,275	2,364	2,400	5%
Utilities-Water	96,231	60,000	76,168	70,000	17%
OPERATING EXPENDITURES	114,959	85,475	93,869	91,960	8%
Contractual Services	119,038	120,000	133,470	133,200	11%
Tree Maintenance	24,074	25,000	25,000	27,000	8%
CONTRACTED SERVICES	143,112	145,000	158,470	160,200	10%
TOTAL GROUNDS EXPENDITURES	\$ 260,366	\$ 232,775	\$ 254,639	\$ 254,460	9%

GENERAL FUND

DEPARTMENT: PUBLIC WORKS, FACILITIES DIVISION

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	139,892	170,872	119,790	108,563	-36%
Operating Expenditures	85,099	68,755	102,168	89,336	30%
Contracted Services	1,467	400	400	2,000	400%
Capital Expenditures	-	6,000	6,000	-	-100%
Total Expenditures	\$ 226,458	\$ 246,027	\$ 228,359	\$ 199,899	-19%

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS, FACILITIES DIVISION

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	84,725	107,147	68,017	65,939	-38%
Overtime	9,050	9,062	10,563	10,000	10%
Health Benefits	13,043	18,900	13,116	14,400	-24%
Health Benefits-Retirees	4,488	4,148	4,998	5,000	21%
Workers Compensation Insurance	6,209	8,183	5,529	7,203	-12%
Medicare	1,019	1,685	1,096	960	-43%
Life Insurance	42	41	36	31	-24%
Long Term Disability	616	548	298	260	-53%
Retirement	20,700	21,158	16,138	4,770	-77%
SALARIES & BENEFITS	139,892	170,872	119,790	108,563	-36%
Computer Maintenance	2,116	1,350	1,320	1,088	-19%
Equipment Rental	354	400	(500)	400	0%
Fuel	3,773	2,500	3,524	3,600	44%
Insurance-Liability	2,205	2,210	2,407	6,259	183%
Insurance-Property	982	1,000	860	2,514	151%
Maintenance-Services	18,517	14,550	23,800	20,000	37%
Maintenance-Supplies	46,332	31,000	44,327	38,000	23%
Repair and Maintenance	6,053	8,500	19,518	10,000	18%
Repair and Maintenance-ADA	-	500	-	500	0%
Repair and Maintenance-Equipment	1,662	1,900	1,677	1,900	0%
Tools and Supplies	39	2,000	2,055	2,000	0%
Utilities-Gas and Electric	1,336	1,250	1,334	1,400	12%
Utilities-Telephone	1,660	1,520	1,519	1,600	5%
Utilities-Water	69	75	328	75	0%
OPERATING EXPENDITURES	85,099	68,755	102,168	89,336	30%
Contractual Services	1,467	400	400	2,000	400%
CONTRACTED SERVICES	1,467	400	400	2,000	400%
Park Improvements	-	6,000	6,000	-	-100%
CAPITAL EXPENDITURES	-	6,000	6,000	-	-100%
TOTAL FACILITIES EXPENDITURES	\$ 226,458	\$ 246,027	\$ 228,359	\$ 199,899	-19%

GENERAL FUND
DEPARTMENT: PUBLIC WORKS

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	553,986	562,117	494,108	655,467	17%
Operating Expenditures	588,930	547,085	573,227	573,674	5%
Contracted Services	259,940	334,900	292,285	351,600	5%
Capital Expenditures	-	612,856	610,385	-	-100%
Total Expenditures	\$ 1,402,856	\$ 2,056,958	\$ 1,970,005	\$ 1,580,741	-23.2%

GENERAL FUND
DEPARTMENT: NON-DEPARTMENTAL

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	-	7,000	7,000	7,000	0%
Operating Expenditures	1,500	79,199	68,621	57,000	28%
Contracted Services	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 1,500	\$ 86,199	\$ 75,621	\$ 64,000	-26%

ACCOUNT DETAIL FOR NON-DEPARTMENTAL

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Vacation Payoff	-	7,000	7,000	7,000	0%
SALARIES & BENEFITS	-	7,000	7,000	7,000	0%
General Election	640	18,200	8,542	1,000	95%
General Plan Update- Carryover	-	-	-	50,000	-
Audio Visual Equipment	-	999	-	-	100%
Misc. Expenditures	860	60,000	60,079	1,000	98%
Equip Replacement - IT	-	-	-	5,000	-
OPERATING EXPENDITURES	1,500	79,199	68,621	57,000	-28%
TOTAL NON-DEPARTMENTAL EXPENDITURES	\$ 1,500	\$ 86,199	\$ 75,621	\$ 64,000	-26%

ENDING FUND BALANCE

\$ 53,898 \$ (32,047) \$ 72,755 \$ 5,725

LEMON GROVE SANITATION DISTRICT: OPERATING FUND 15

BEGINNING FUND BALANCE \$ 6,558,014 \$ 7,690,455 \$ 7,690,455 \$ 7,759,765

REVENUE

Account Description	2017-2018	2018-2019	2018-2019	2019-2020	% Change
	Actual	Budget	Projected	Budget	
Other Revenues	79,768	88,000	90,000	90,000	2%
Interest	98,536	65,000	160,000	100,000	54%
Sewer Service Fee	6,329,914	6,500,000	6,511,000	6,698,000	3%
Sewer Service-LGSD La Mesa SD	43,250	50,000	42,373	42,375	-15%
Transfer from Pure Water Reserve	-	-	-	1,481,014	-
Total Revenue	\$ 6,551,468	\$ 6,703,000	\$ 6,803,373	\$ 8,411,389	25%

TOTAL RESOURCES \$ 13,109,482 \$ 14,393,455 \$ 14,493,827 \$ 16,171,154

EXPENSES

Account Description	2017-2018	2018-2019	2018-2019	2019-2020	% Change
	Actual	Budget	Projected	Budget	
Salaries	828,982	868,677	783,251	724,631	-17%
Overtime	20,588	32,000	26,416	32,000	0%
Extra Help	5,166	27,200	-	-	-100%
Health Benefits	109,971	142,731	119,935	110,000	-23%
Health Benefits-Retirees	16,164	34,884	17,214	18,000	-48%
Deferred Comp	1,673	20,696	1,807	2,000	-90%
Employee Assistance Program	-	380	317	400	5%
Workers Compensation Insurance	18,463	57,050	41,019	36,016	-37%
Medicare	13,601	32,595	12,883	11,500	-65%
Life Insurance	1,222	20,057	1,552	245	-99%
Long Term Disability	6,565	6,200	5,776	2,025	-67%
Retirement	66,751	200,229	187,957	227,615	14%
GASB 75 - OPEB Expense	439,412	-	50,000	50,000	-
GASB 68 - Pension Expense	640,656	-	500,000	400,000	-
SALARIES & BENEFITS	2,169,214	1,442,699	1,748,127	1,614,432	12%

Claims Paid	26,604	40,000	20,000	40,000	0%
Computer Maintenance	37,514	45,000	52,156	44,000	-2%
Equipment Rental	-	5,000	-	5,000	0%
Fuel	8,611	15,000	9,296	12,000	-20%
Industrial Enforcement	110	10,000	-	10,000	0%
Insurance-Liability	26,610	27,750	30,439	31,293	13%
Insurance-Property	18,170	20,350	17,500	10,477	-49%
Medical Examinations	751	600	460	600	0%
Membership and Dues	1,375	1,900	1,254	1,900	0%
Mileage	7,694	8,000	6,351	5,680	-29%
Office Supplies	928	1,900	1,500	1,900	0%
Protective Clothing	5,077	4,000	4,000	4,000	0%
Repairs & Maintenance	-	1,500	119	15,000	900%
Repair & Maint. -Equipment	10,019	13,000	16,484	14,000	8%
Repair & Maint-Vehicles	9,373	10,000	7,908	10,000	0%

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Tools and Supplies	10,591	9,000	8,148	59,000	556%
Traffic Safety Equipment	-	500	-	500	0%
Training	900	4,000	2,000	4,000	0%
Travel and Meetings	-	1,900	-	1,900	0%
Utilities-Gas and Electric	1,547	1,500	1,711	1,700	13%
Utilities-Telephone	4,259	4,500	4,168	4,500	0%
Utilities-Water	1,954	2,000	1,536	2,000	0%
Interfund Transfers- GF	489,284	305,073	305,073	-	-100%
OPERATING EXPENSES	661,371	532,473	490,102	279,450	-48%
Contractual Services	37,743	45,000	35,000	200,000	344%
Emergency Callout and Repair	-	5,000	-	5,000	0%
Litigation Services	11,105	30,000	1,876	20,000	-33%
Metro Annual Capacity & Treatment	2,265,065	3,100,000	3,041,884	3,265,112	5%
Sewage Transportation	52,256	45,000	45,536	46,000	2%
Professional Services	188,479	216,000	205,791	210,000	-3%
Professional Svcs-City Atty	-	30,000	-	30,000	0%
Restoration Services	-	10,000	-	10,000	0%
Street Sweeping	20,510	19,000	15,748	19,000	0%
CONTRACTED SERVICES	2,575,158	3,500,000	3,345,834	3,805,112	9%
Metro Pure Water Phase I	-	-	-	1,481,014	-
Transfer to Gas Tax Fund	100,000	100,000	100,000	100,000	0%
Transfer to Sanitation Capital Fund	-	-	-	1,500,000	-
Transfer to Pure Water Fund	-	1,000,000	1,000,000	-	-100%
Transfer to Self-Insured Liability Fund	-	-	50,000	50,000	-
CAPITAL EXPENSES	100,000	1,100,000	1,150,000	3,131,014	185%
TOTAL EXPENSES	\$ 5,505,743	\$ 6,575,172	\$ 6,734,063	\$ 8,830,008	34%
OPERATING RESERVE FUND BALANCE	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	
ENDING FUND BALANCE	\$ 5,390,455	\$ 5,518,283	\$ 5,459,765	\$ 5,041,146	

LEMON GROVE SANITATION DISTRICT: CAPITAL FUND 16

BEGINNING FUND BALANCE \$ 10,719,426 \$ 10,514,750 \$ 10,514,750 \$ 9,873,964

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Interest	43,734	30,000	67,000	45,000	50%
Interfund Transfers-Revenue	-	-	-	1,500,000	-
Total Revenue	\$ 43,734	\$ 30,000	\$ 67,000	\$ 1,545,000	5050%

TOTAL RESOURCES \$ 10,763,160 \$ 10,544,750 \$ 10,581,750 \$ 11,418,964

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
CIP-Lemon Grove Realignment	458,460	-	20,234	-	-
FY 16-17 Sewer Main Rehab (Construct)	153,512	-	-	-	-
FY 17-18 Sewer Main Rehab (Design)	69,365	73,000	47,996	-	-100%
FY 17-18 Sewer Main Rehab (Construct)	-	822,000	448,196	-	-100%
FY 18-19 Sewer Main Rehab (Design)	-	341,000	170,505	170,495	-
FY 18-19 Sewer Main Rehab (Construct)	-	-	-	700,000	-
FY19-20 Sewer Main Rehab (Design)	-	-	-	300,000	-
FY19-20 Sewer Main Rehab (Construct)	-	-	-	1,180,000	-
Sewer Maintenance (Contract)	29,045	30,900	20,855	6,000	-81%
CAPITAL EXPENSES	710,382	1,266,900	707,786	2,356,495	86%

TOTAL EXPENSES \$ 710,382 \$ 1,266,900 \$ 707,786 \$ 2,356,495 86%

METRO RESERVE FUND BALANCE \$ 3,100,000 \$ 3,100,000 \$ 3,100,000 \$ 3,100,000

ENDING FUND BALANCE \$ 7,414,750 \$ 6,177,850 \$ 6,773,964 \$ 5,962,469

LEMON GROVE SANITATION DISTRICT: PURE WATER RESERVE FUND 17

BEGINNING FUND BALANCE \$ - \$ 3,698,651 \$ 3,698,651 \$ 4,776,310

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Interest	(1,349)	5,000	77,659	50,000	900%
Transfer from Sanitation Operations	3,700,000	1,000,000	1,000,000	-	-100%
Total Revenue	\$ 3,698,651	\$ 1,005,000	\$ 1,077,659	\$ 50,000	-95%

TOTAL RESOURCES \$ 3,698,651 \$ 4,703,651 \$ 4,776,310 \$ 4,826,310

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Transfer to Sanitation Operations	-	-	-	1,481,014	-
CAPITAL EXPENSES	\$ -	\$ -	\$ -	\$ 1,481,014	-

TOTAL EXPENSES \$ - \$ - \$ - \$ 1,481,014

ENDING FUND BALANCE \$ 3,698,651 \$ 4,703,651 \$ 4,776,310 \$ 3,345,296

SIDEWALK CAPITAL RESERVE FUND 18

BEGINNING FUND BALANCE \$ 23,261 \$ 23,261 \$ 23,510 \$ 23,860

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Interest	249	180	350	250	39%
Total Revenue	\$ 249	\$ 180	\$ 350	\$ 250	39%

TOTAL RESOURCES \$ 23,510 \$ 23,441 \$ 23,860 \$ 24,110

ENDING FUND BALANCE \$ 23,510 \$ 23,441 \$ 23,860 \$ 24,110

**LEMON GROVE SANITATION DISTRICT: CAPACITY
FUND 19**

BEGINNING FUND BALANCE \$ - \$ 16,017 \$ 16,017 \$ 36,522

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Interest	17	-	250	150	-
Sewer Capacity Fee	16,000	16,000	20,255	15,000	-6%
Total Revenue	\$ 16,017	\$ 16,000	\$ 20,505	\$ 15,150	-6%

TOTAL RESOURCES \$ 16,017 \$ 32,017 \$ 36,522 \$ 51,672

ENDING FUND BALANCE \$ 16,017 \$ 32,017 \$ 36,522 \$ 51,672

STORM WATER PROGRAM FUND 26

BEGINNING FUND BALANCE \$ (6,302) \$ - \$ 265 \$ (0)

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Storm Water Fees/Commercial	48,404	48,000	46,449	46,500	-3%
Storm Water Fees/Discretionary	16,029	13,000	13,538	13,000	0%
Interfund Transfer Revenue	87,393	168,567	62,460	132,304	-22%
Total Revenue	\$ 151,826	\$ 229,567	\$ 122,447	\$ 191,804	-16%

TOTAL RESOURCES \$ 145,524 \$ 229,567 \$ 122,712 \$ 191,804

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	28,298	942	863	11,217	1091%
Overtime	352	-	-	-	-
Health Benefits	2,997	569	569	900	58%
Medicare	424	386	20	165	-57%
Life Insurance	8	10	5	2	-80%
Long Term Disability	337	340	100	16	-95%
Retirement	5,522	60	60	3,914	6423%
SALARIES & BENEFITS	37,938	2,307	1,617	16,214	603%

General Expenditure	10,673	15,000	14,230	15,000	0%
Mileage	377	350	-	90	-74%
Training	1,170	1,300	-	500	-62%
Repair & Maintenance - Storm Grates	-	15,000	-	-	-100%
OPERATING EXPENSES	12,220	31,650	14,230	15,590	-51%

Professional Services	54,809	69,745	66,110	70,000	0%
CONTRACTED SERVICES	54,809	69,745	66,110	70,000	0%

MOU Cost Share Agreement	40,292	95,865	40,755	60,000	-37%
Mandated Storm Grates	-	30,000	-	30,000	0%
CAPITAL EXPENSES	40,292	125,865	40,755	90,000	-28%

TOTAL EXPENSES \$ 145,259 \$ 229,567 \$ 122,712 \$ 191,804 -16%

ENDING FUND BALANCE \$ 265 \$ - \$ (0) \$ (0)

REGIONAL TRANSPORTATION CONGESTION IMPROVEMENT PROGRAM FUND 27

BEGINNING FUND BALANCE \$ 517,807 \$ 572,390 \$ 574,200 \$ 27

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Interest	5,909	200	2,020	40	-80%
RTCIP Fees	50,484	50,000	52,888	10,000	-80%
Total Revenue	\$ 56,393	\$ 50,200	\$ 54,908	\$ 10,040	-80%

TOTAL RESOURCES \$ 574,200 \$ 622,590 \$ 629,108 \$ 10,067

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
LG Realignment Project	-	629,081	629,081		-
CAPITAL EXPENSES	-	629,081	629,081	-	-

TOTAL EXPENSES \$ - \$ 629,081 \$ 629,081 \$ - -

ENDING FUND BALANCE \$ 574,200 \$ (6,491) \$ 27 \$ 10,067

**SUCCESSOR AGENCY
FUNDS 60 & 64**

DRAFT

BEGINNING FUND BALANCE \$ (14,635,298) \$ (14,425,596) \$ (13,037,347) \$ (11,937,040)

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Other Revenue	-	1,000	-	-	-100%
ROPS Reimbursement	2,000,981	1,932,090	1,826,897	2,265,251	17%
Interest	32,415	6,500	1,786	-	-100%
Total Revenue	\$ 2,033,396	\$ 1,939,590	\$ 1,828,683	\$ 2,265,251	17%

TOTAL RESOURCES \$ (12,601,902) \$ (12,486,006) \$ (11,208,664) \$ (9,671,789)

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Administrative Reimbursement	-	80,000	60,813	86,700	8%
Interest Expense-2007 Bond	552,264	538,412	538,412	529,084	-2%
Interest Expense-2010 Bond	281,665	265,043	265,043	248,430	-6%
Interest Expense-2014 Bond	213,500	208,636	208,636	204,961	-2%
OPERATING EXPENSES	1,047,430	1,092,091	1,072,904	1,069,175	-2%

Professional Services	2,420	6,000	12,994	13,300	122%
CONTRACTED SERVICES	2,420	6,000	12,994	13,300	122%

CIP-Lemon Grove Realignment	95,595	850,000	464,703	-	-100%
CAPITAL EXPENSES	95,595	850,000	464,703	-	-100%

TOTAL EXPENSES \$ 1,145,445 \$ 1,948,091 \$ 1,550,601 \$ 1,082,475 -44%

In addition, the following principal payments have or will be made against existing liability accounts:

2007 Tax Allocation Bond - principal	215,000	225,000	225,000	230,000
2010 Tax Allocation Bond - principal	380,000	395,000	395,000	410,000
2014 Tax Allocation Bond - principal	115,000	120,000	120,000	125,000
TOTAL BOND PRINCIPAL PAYMENTS	\$ 710,000	\$ 740,000	\$ 740,000	\$ 765,000

Loan Payable - cash loan from GF	\$ -	\$ 100,000	\$ 82,225	\$ 417,775
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ENDING FUND BALANCE \$ (13,037,347) \$ (13,594,097) \$ (11,937,040) \$ (9,571,489)