

# City of Lake Elsinore



## Cost Allocation Plan

August 29, 2024



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# Table of Contents

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Table of Contents.....	i
List of Tables .....	ii
Certification of Cost Allocation Plan .....	1
Executive Summary.....	2
Introduction .....	5
Approach.....	6
<i>Methodology</i> .....	6
<i>Applications</i> .....	7
<i>OMB Super Circular and 2 CFR Part 200</i> .....	7
<i>Central Service Departments</i> .....	8
<i>Distribution Bases</i> .....	9
Allocable Costs and Distribution Bases.....	10
<i>Allocable Costs</i> .....	10
<i>Central Service Allocation Methodology</i> .....	11
Section 1: Administration – Public Works.....	11
Section 2: City Attorney .....	11
Section 3: City Clerk .....	12
Section 4: City Council.....	13
Section 5: City Manager .....	14
Section 6: Finance.....	14
Section 7: Human Resources .....	15
Section 8: Non-Departmental .....	16
<i>Iterative Allocation</i> .....	17
Appendix A.....	18
Appendix B.....	22

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## List of Tables

---

Table 1: Allocated Costs to Recipient Departments (OMB Compliant CAP).....	3
Table 2: Allocated Costs to Recipient Departments (Full CAP).....	4
Table 3: Allocable Cost Summary.....	10
Table A-1: Initial Allocation Percentages (OMB Compliant CAP).....	19
Table A-2: Final Allocation Percentages (OMB Compliant CAP).....	20
Table A-3: Final Allocation Amounts (OMB Compliant CAP).....	21
Table B-1: Final Allocation Amounts (Full CAP).....	23

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## Certification of Cost Allocation Plan

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

(1) All costs included in this proposal 9/9/2024 to establish cost allocations or billings for Fiscal Year 2024-2025 are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Governmental Unit: **City of Lake Elsinore**

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

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

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

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

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## Executive Summary

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

To ensure central service department costs are appropriately allocated to the operating departments, Willdan analyzed the City’s cost code structure to determine which types of costs are allowable versus unallowable in accordance with standard and accepted cost allocation principles. The term “allocable costs” as used herein, applies to costs that are allowable for allocation. Internal Service allocations to the operating departments are not included in the total central service allocation column below and as such are not included in the indirect cost rates listed.

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

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

### Allocated Cost Summary

**Fiscal Year 2024-2025**

Operating Department / Division / Fund	Total Allocation	Direct Cost Base	
		Modified Total Direct Cost	Indirect Cost Rate
	<b>\$12,786,442</b>	<b>\$69,475,621</b>	<b>18%</b>
100: ANIMAL CONTROL	\$34,484	\$991,490	3%
100: COMMUNITY DEVELOPMENT	\$2,023,578	\$7,276,870	28%
100: COMMUNITY SERVICES	\$1,173,286	\$5,643,040	21%
100: COMMUNITY SUPPORT	\$253,400	\$604,260	42%
100: EMERGENCY SERVICES	\$55,257	\$431,460	13%
100: ENGINEERING	\$2,526,925	\$4,133,950	61%
100: FIRE SERVICES	\$509,350	\$13,031,350	4%
100: LAKE MAINTENANCE	\$621,798	\$1,362,060	46%
100: PUBLIC SAFETY	\$630,392	\$19,531,030	3%
100: PUBLIC WORKS	\$2,038,279	\$4,031,600	51%
103: THE ANCHOR	\$435,656	\$1,020,980	43%
105: MISC. GENERAL PROJECTS	\$2,175	\$21,355	10%
106: AFFORDABLE HOUSING	\$1,537	\$50,000	3%
107: DEVELOPER AGREEMENT	\$75	\$0	
108: AMERICAN RESCUE PLAN	\$0	\$0	
109: ROAD MAINTENANCE REHABILITATION ACT (SB1)	\$165	\$0	
110: GAS TAX	\$280,797	\$622,000	45%
111: TRANSPORTATION UNIFORM MITIGATON	\$0	\$0	
112: MEASURE A	\$150	\$0	
113: SB821 PEDESTRIAN SIDEWALK	\$15	\$0	
114: SB1186 CASp EDUCATION PROGRAM	\$45,255	\$1,100	4114%
116: CITY HALL/PUBLIC WORKS FACILITIES DIF	\$135	\$0	
117: COMMUNITY CENTER FACILITIES DIF	\$135	\$0	
118: LAKESIDE FACILITIES DIF	\$135	\$0	
119: ANIMAL SHELTER FACILITIES DIF	\$150	\$0	
121: TOTAL ROAD IMPROVEMENT PROGRAM	\$0	\$0	
130: LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE	\$799,876	\$1,863,250	43%
135: LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1	\$391,945	\$799,083	49%
140: GEOTHERMAL WELL	\$432	\$14,339	3%
150: COMMUNITY DEVELOPMENT BLOCK GRANT	\$874	\$29,000	3%
155: NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM	\$130,829	\$285,952	46%
160: PUBLIC EDUCATION GOVERNMENT GRANT	\$60	\$0	
180: LAUNCH POINTE	\$478,548	\$5,712,095	8%
203: ELSP - SUMMERLY TRAFFIC INFRASTRUCTURE FEE	\$0	\$0	
205: TRAFFIC IMPACT FEE	\$165	\$0	
211: STORM DRAIN C.I.P.	\$45	\$0	
221: QUIMBY ACT 66477 - PARK C.I.P.	\$30	\$0	
231: LIBRARY FACILITIES DIF	\$181	\$0	
232: FIRE PROTECTION FACILITIES DIF	\$135	\$0	
500: CAPITAL IMPROVEMENT PLAN	\$214,210	\$0	
510: SARDA AREA I, II, & III	\$56,000	\$1,615,000	3%
540: SARDA DIAMOND STADIUM	\$15,810	\$0	
605: PUBLIC IMPROVEMENT IN-LIEU	\$15	\$0	
606: AB2766 AIR POLUTION REDUCTION	\$3,306	\$6,000	55%
617: HOUSING	\$6,678	\$220,000	3%
631: DESTRATIFICATION EQUIPMENT REPLACEMENT	\$43,234	\$103,977	42%
650: CFD 2003-1S LAW,FIRE, PARAMEDIC SERVICES	\$2,492	\$29,880	8%
651: CFD 2006-5S PARK, OPEN SPACE, STORM DRAIN SERVICES	\$1,861	\$9,430	20%
652: CFD 2007-1S LAW,FIRE, PARAMEDIC SERVICES	\$1,859	\$9,390	20%
653: CFD 2009-1S PARK,OPEN SPACE,STREET LIGHT SERVICES	\$2,018	\$14,140	14%
655: CFD 2015-1S LAW, FIRE, PARAMEDIC SERVICES	\$2,705	\$11,540	23%

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

### Allocated Cost Summary

**Fiscal Year 2024-2025**

Operating Department / Division / Fund	Total Allocation	Direct Cost Base	
		Modified Total Direct Cost	Indirect Cost Rate
	<b>\$13,209,212</b>	<b>\$69,475,621</b>	<b>19%</b>
100: ANIMAL CONTROL	\$37,160	\$991,490	4%
100: COMMUNITY DEVELOPMENT	\$2,095,830	\$7,276,870	29%
100: COMMUNITY SERVICES	\$1,233,642	\$5,643,040	22%
100: COMMUNITY SUPPORT	\$260,420	\$604,260	43%
100: EMERGENCY SERVICES	\$58,855	\$431,460	14%
100: ENGINEERING	\$2,581,421	\$4,133,950	62%
100: FIRE SERVICES	\$547,666	\$13,031,350	4%
100: LAKE MAINTENANCE	\$632,751	\$1,362,060	46%
100: PUBLIC SAFETY	\$683,375	\$19,531,030	3%
100: PUBLIC WORKS	\$2,087,843	\$4,031,600	52%
103: THE ANCHOR	\$442,239	\$1,020,980	43%
105: MISC. GENERAL PROJECTS	\$2,255	\$21,355	11%
106: AFFORDABLE HOUSING	\$1,669	\$50,000	3%
107: DEVELOPER AGREEMENT	\$76	\$0	
108: AMERICAN RESCUE PLAN	\$0	\$0	
109: ROAD MAINTENANCE REHABILITATION ACT (SB1)	\$168	\$0	
110: GAS TAX	\$285,046	\$622,000	46%
111: TRANSPORTATION UNIFORM MITIGATION	\$0	\$0	
112: MEASURE A	\$153	\$0	
113: SB821 PEDESTRIAN SIDEWALK	\$15	\$0	
114: SB1186 CASp EDUCATION PROGRAM	\$45,955	\$1,100	4178%
116: CITY HALL/PUBLIC WORKS FACILITIES DIF	\$137	\$0	
117: COMMUNITY CENTER FACILITIES DIF	\$137	\$0	
118: LAKESIDE FACILITIES DIF	\$137	\$0	
119: ANIMAL SHELTER FACILITIES DIF	\$153	\$0	
121: TOTAL ROAD IMPROVEMENT PROGRAM	\$0	\$0	
130: LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE	\$811,965	\$1,863,250	44%
135: LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1	\$397,886	\$799,083	50%
140: GEOTHERMAL WELL	\$470	\$14,339	3%
150: COMMUNITY DEVELOPMENT BLOCK GRANT	\$950	\$29,000	3%
155: NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM	\$132,809	\$285,952	46%
160: PUBLIC EDUCATION GOVERNMENT GRANT	\$61	\$0	
180: LAUNCH POINTE	\$507,694	\$5,712,095	9%
203: ELSP - SUMMERLY TRAFFIC INFRASTRUCTURE FEE	\$0	\$0	
205: TRAFFIC IMPACT FEE	\$168	\$0	
211: STORM DRAIN C.I.P.	\$46	\$0	
221: QUIMBY ACT 66477 - PARK C.I.P.	\$31	\$0	
231: LIBRARY FACILITIES DIF	\$183	\$0	
232: FIRE PROTECTION FACILITIES DIF	\$137	\$0	
500: CAPITAL IMPROVEMENT PLAN	\$217,522	\$0	
510: SARDA AREA I, II, & III	\$60,355	\$1,615,000	4%
540: SARDA DIAMOND STADIUM	\$16,054	\$0	
605: PUBLIC IMPROVEMENT IN-LIEU	\$15	\$0	
606: AB2766 AIR POLLUTION REDUCTION	\$3,356	\$6,000	56%
617: HOUSING	\$7,256	\$220,000	3%
631: DESTRATIFICATION EQUIPMENT REPLACEMENT	\$43,887	\$103,977	42%
650: CFD 2003-1S LAW, FIRE, PARAMEDIC SERVICES	\$2,595	\$29,880	9%
651: CFD 2006-5S PARK, OPEN SPACE, STORM DRAIN SERVICES	\$1,910	\$9,430	20%
652: CFD 2007-1S LAW, FIRE, PARAMEDIC SERVICES	\$1,908	\$9,390	20%
653: CFD 2009-1S PARK, OPEN SPACE, STREET LIGHT SERVICES	\$2,079	\$14,140	15%
655: CFD 2015-1S LAW, FIRE, PARAMEDIC SERVICES	\$2,772	\$11,540	24%

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## Introduction

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

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

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

The purpose of this study is to:

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

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# Approach

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## Methodology

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

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

As an example, consider the allocation of central service costs associated with Human Resources. The function of Human Resources is identified, and the appropriate distribution basis is determined to be the number of full-time equivalent (FTE) personnel and total salaries and benefits per department and fund. The allowable costs are then distributed to all City departments and funds based on their proportional share of FTE's and salaries and benefits, including other central services. The costs allocated from central service to central service in the initial allocation are then allocated out using the same distribution methodology. This function is performed as many times as necessary until all costs for Human Resources have been allocated.

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

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## Applications

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

## OMB Super Circular and 2 CFR Part 200

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

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

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## Central Service Departments

Eight (8) central service functions were identified for the purposes of this cost allocation plan:

- Administration – Public Works
- City Attorney
- City Clerk
- City Council
- City Manager
- Finance
- Human Resources
- Non-departmental

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## Distribution Bases

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

- Number of FTE Employees – The number of full-time equivalent personnel for each department and fund.
- Modified Total Direct Cost – The total allowable expenditures budgeted for each department and fund for Fiscal Year 2024-2025 which excludes capital and debt., and non-operational transfers.
- City Council Agenda Frequency – City Council agendas spanning a 12-month period were used to determine the number of times each department and fund had matters brought before the City Council.
- Total Receipts – The total number of receipts processed for each department and fund for a year.
- Total PO's – The total number of purchase orders processed for each department and fund for a year.
- Total Requisitions – The total number of requisitions processed for each department and fund for a year.
- Total Salary and Benefits – The total salary and benefit expenditures for each department and fund for the fiscal year.

# Allocable Costs and Distribution Bases

## Allocable Costs

Table 3 identifies the allocable cost of each central service department for the OMB compliant allocation plan, with the total allocable costs for this study being \$12,786,442. The total expenditures from the central service departments were \$13,918,690. However, \$1,132,248 of the expenditures identified as unallowable by the 200 CFR Part 200 and have been excluded from allocation for the OMB compliant plan. The primary exclusions were related to the City Council, contribution to other funds costs, the lobbyist and lobbying organizations, external advertising, and 5% exclusion for fee activity as detailed in the methodology below. The remaining amount was distributed to the operating departments and the central services departments by distribution factor(s) that best represents the functions of each central service department and the demand placed on that central service by all City departments, as previously described in the Methodology section of this report. The allocation methodology for each central service is detailed in the following section of this report.

**Table 3: Allocable Cost Summary**

<b>Allocable Cost Summary - Central Services</b>		<b>Fiscal Year 2024-2025</b>	
	<b>Total Cost</b>	<b>Unallocable Cost</b>	<b>Allocable Cost</b>
<b>Summary</b>	<b>\$ 13,918,690</b>	<b>\$ 1,132,248</b>	<b>\$ 12,786,442</b>
<b>Central Service</b>			
100: ADMINISTRATION - PUBLIC W	4,808,110	-	4,808,110
100: CITY ATTORNEY	675,190	-	675,190
100: CITY CLERK	1,095,020	54,751	1,040,269
100: CITY COUNCIL	354,770	354,770	-
100: CITY MANAGER	1,333,230	97,412	1,235,819
100: FINANCE	1,666,310	83,316	1,582,995
100: HUMAN RESOURCES	790,530	-	790,530
100: NON-DEPARTMENTAL	3,195,530	542,000	2,653,530

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## Central Service Allocation Methodology

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

### Section 1: Administration – Public Works

The mission of the Public Works Department is to provide high-quality, responsive and cost-effective engineering and operational services that support current and future infrastructure and circulation improvements, public safety, and environmental assets within the City of Lake Elsinore. This is accomplished through oversight of private and public improvement projects, maintenance of the City’s public roadways and bike lanes, street lighting, traffic systems, sidewalks, public landscaping, graffiti control, and drainage facilities, implementation and regulation of water quality, pollution prevention and flood damage prevention measures designed for the protection of life, property, water courses and lake in the City. The measures include enforcement of higher construction standards, street sweeping, solid waste management, and recycling programs, public emergency response training, and responding to and aiding in recovery from earthquakes, storms and other emergencies. The Department provides a broad base of services through its six divisions: Administration, Streets, Parks and Streetscape, Lake Operations, Facilities, and Fleet. Each staff member is assigned to a specific division and corresponding supervisor.

#### Allocation Method

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

- One hundred percent (100%) of the allocable cost was allocated based on the amount of modified total direct cost of each department and funds that Public Works Administration supports.

#### **100: ADMINISTRATION - PUBLIC W**

PW Admin MTDC	100%
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### Section 2: City Attorney

The mission of the City Attorney’s Office is to provide the City with the highest quality, responsive and preventative legal services and to identify legal options and strategies for implementing and achieving the City Council’s goals, objectives and policies.

The City Attorney’s office provides a wide range of professional legal services from complex and sophisticated transactions and litigation to general matters of municipal law, including open meeting laws, conflicts of interest, public records, public contracts, election laws, planning and zoning, water and

environmental laws, mining laws and redevelopment dissolution. The City Attorney's Office strives to provide effective analysis and preparation/review of resolutions, ordinances, contracts and other legal documents necessary to accomplish the City's municipal functions and City Council goals.

The City Attorney is appointed by the Lake Elsinore City Council. The City Attorney serves as legal advisor to the City Council, Successor Agency, City commissions, City Manager, City Clerk and City Departments. City Attorney services are performed under contract with the law firm of Leibold McClendon & Mann.

### **Allocation Method**

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

- A Third (33%) of the allocable cost was allocated based on the number of full-time equivalents for each department and fund.
- A Third (33%) of the allocable cost was allocated based on the total number of agendas for each department and fund.
- A Third (33%) of the allocable cost was allocated based on the amount of modified total direct cost for each department and fund.

### **100: CITY ATTORNEY**

Total FTE's	33%
Total Agendas	33%
Modified Total Direct Cost	33%

### **Section 3: City Clerk**

The City Clerk compiles and maintains the official records of the City, making them readily accessible and ensuring transparency to the public. Appointed by the City Manager, the City Clerk is the local official who administers democratic processes by conducting fair and impartial municipal elections. Additionally, the City Clerk acts as the Compliance Officer for Federal, State and local statutes and prepares, certifies and/or adheres to public notice requirements with regard to legal documents, ordinances, resolutions, and public hearings. The City Clerk's department also codifies and disseminates the City's Municipal code, promotes public awareness of government processes, provides meeting, administrative, and legislative support to the Mayor, City Council Members, and Commissioners, and arranges for both ceremonial and official functions.

### **Allocation Method**

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

- A Third (33%) of the allocable cost was allocated based on the number of full-time equivalents for each department and fund.

- A Third (33%) of the allocable cost was allocated based on the total number of agendas for each department and fund.
- A Third (33%) of the allocable cost was allocated based on the amount of modified total direct cost for each department and fund.

### **100: CITY CLERK**

Total FTE's	33%
Total Agendas	33%
Modified Total Direct Cost	33%

## **Section 4: City Council**

The City Council is elected by the voters of Lake Elsinore to establish and adopt overall policies, legislative and otherwise, to give direction to the City Manager, to ensure effective and efficient operation of the City, and to identify the types and levels of programs and services to be provided to its residents. The Mayor and City Council serve to provide an overall quality of life in the City of Lake Elsinore by enhancing security, recreation, and neighborhoods, delivering quality public services, preserving and enhancing the City's economic prosperity, and embracing the diversity of the citizens.

### **Allocation Method**

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

- A Third (33%) of the allocable cost was allocated based on the number of full-time equivalents for each department and fund.
- A Third (33%) of the allocable cost was allocated based on the total number of agendas for each department and fund.
- A Third (33%) of the allocable cost was allocated based on the amount of modified total direct cost for each department and fund.
- For the OMB plan the costs of the City Council are not allocated to ensure OMB compliance.

### **100: CITY COUNCIL**

Total FTE's	33%
Total Agendas	33%
Modified Total Direct Cost	33%

## Section 5: City Manager

The City Manager is appointed by the City Council to serve as the Chief Administrative Officer of the organization. The City Manager's Office coordinates the implementation of policy and programs established by the City Council. The City Manager provides overall direction to the administration of City programs and services; coordinates economic development and marketing activities; intergovernmental relations, lobbying, and public relations efforts; oversees interdepartmental programs for strategic planning, emergency preparedness and animal control. The City Manager's Office is committed to the policy of providing extreme customer services to the community and promoting overall safety to the staff and citizens of Lake Elsinore.

### Allocation Method

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

- A Third (33%) of the allocable cost was allocated based on the number of full-time equivalents for each department and fund.
- A Third (33%) of the allocable cost was allocated based on the total number of agendas for each department and fund.
- A Third (33%) of the allocable cost was allocated based on the amount of modified total direct cost for each department and fund.

### 100: CITY MANAGER

Total FTE's	33%
Total Agendas	33%
Modified Total Direct Cost	33%

## Section 6: Finance

The Finance Division develops fiscal policies to ensure a financially strong City government, provides finance-based services and facilitates growth in the City through the effective and efficient management of resources and processes.

The Finance Division administers the financial and treasury affairs of the City of Lake Elsinore. It serves as an indispensable partner on topics requiring economic, financial and fiduciary inputs and expertise. As such, the division provides the City's departments and residents with dependable and efficient quality services in Cash Management, Accounting and Financial Reporting, Procurement, Grants and Contracts, as well as its internal and external audit partners.

### Allocation Method

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

- Fifteen percent (15%) of the allocable cost was allocated based on the number of full-time equivalents for each department and fund.

- Forty percent (40%) of the allocable cost was allocated based on the amount of modified total direct cost for each department and fund.
- Twenty percent (20%) of the allocable cost was allocated based on the total number of purchase orders processed for each department and fund.
- Fifteen percent (15%) of the allocable cost was allocated based on the total number of requisitions processed for each department and fund.
- Ten percent (10%) of the allocable cost was allocated based on the total number of receipts processed for each department and fund.

### **100: FINANCE**

Total FTE's	15%
Modified Total Direct Cost	40%
Total PO	20%
Total Requisitions	15%
Total Receipts	10%

## **Section 7: Human Resources**

The Human Resources division is part of the Administrative Services Department, which also includes the Finance Division. Its focus is on meeting the personnel and support needs of the City, according to all applicable employment standards and labor laws. The goal of the division is to develop and manage a diverse and skilled workforce.

The division functions include recruitment, benefits, job descriptions, salary surveys, training, performance evaluations and labor relations. The division serves both the City's employees and prospective employees.

### **Allocation Method**

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

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

### **100: HUMAN RESOURCES**

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

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## Section 8: Non-Departmental

The Non-Departmental Division is a cost center for general administrative expenditures such as CalPERS Replacement Benefit, County Property Tax Administration Fees, and various Trustee Fees and Costs. It also reflects the Debt Service payment for the 2013 Recreation Authority Lease Revenue Bonds.

### Allocation Method

Based on the assessment of the functions of the Non-Departmental Division, it is reasonable to distribute the allocable cost by using the method(s) described below based on what the budgeted expenditures support.

- Three percent (3%) of the allocable cost was allocated based on the amount of modified total direct cost for each department and fund.
- Ninety seven percent (97%) of the allocable cost was allocated based on the number of full-time equivalents of each department and funds in City Hall.

### **100: NON-DEPARTMENTAL**

Modified Total Direct Cost	3%
City Hall Department FTE's	97%

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## Iterative Allocation

The total allocable expenditures of each central service department were allocated to other departments (including both operating departments and other central service departments) based on the individual methodologies outlined above in Sections 1 through 8 of the Allocation Percentages chapter. Any cost allocated from central service to central service is then reallocated using the same methodology. This operation is done iteratively until all allocable costs are received by the operating departments and funds, and none remain with the central services. After completion of the iterative allocation method, a total combined allocable cost of \$12,786,442 was distributed to all departments and funds until the allocable cost remained only in the operating departments and funds, and the amount of allocable costs remaining in central service departments was equal to zero.

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

After implementing the iterative allocation methodology, all allocable central service costs have been distributed to the operating departments and funds. Table 1 in the Executive Summary of this report summarized the distribution of the total allocable cost of \$12,786,442 to each recipient department for the OMB compliant CAP. Table 2 summarized the distribution of the total allocable cost of \$13,209,212 to each recipient department for the full cost CAP.

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## Appendix A

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

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

First Iteration Central Service/Operating Departments	Central Service Departments							
	100: ADMINISTRATION - PUBLIC W	100: CITY ATTORNEY	100: CITY CLERK	100: CITY COUNCIL	100: CITY MANAGER	100: FINANCE	100: HUMAN RESOURCES	100: NON- DEPARTMENTAL
100: ADMINISTRATION - PUBLIC W	0.0%	9.9%	9.9%	9.9%	9.9%	4.9%	13.1%	0.2%
100: CITY ATTORNEY	0.0%	3.7%	3.7%	3.7%	3.7%	0.5%	0.0%	0.0%
100: CITY CLERK	0.0%	6.4%	6.4%	6.4%	6.4%	1.6%	2.3%	3.0%
100: CITY COUNCIL	0.0%	1.1%	1.1%	1.1%	1.1%	1.9%	1.8%	5.0%
100: CITY MANAGER	0.0%	5.0%	5.0%	5.0%	5.0%	1.9%	3.9%	4.0%
100: FINANCE	0.0%	7.1%	7.1%	7.1%	7.1%	4.3%	6.1%	10.7%
100: HUMAN RESOURCES	0.0%	3.1%	3.1%	3.1%	3.1%	1.2%	2.7%	4.7%
100: NON-DEPARTMENTAL	0.0%	0.1%	0.1%	0.1%	0.1%	2.5%	0.0%	0.0%
100: ANIMAL CONTROL	0.0%	0.4%	0.4%	0.4%	0.4%	0.7%	0.0%	0.0%
100: COMMUNITY DEVELOPMENT	0.0%	13.3%	13.3%	13.3%	13.3%	9.4%	21.5%	37.1%
100: COMMUNITY SERVICES	0.0%	11.1%	11.1%	11.1%	11.1%	8.6%	18.6%	11.1%
100: COMMUNITY SUPPORT	0.0%	1.2%	1.2%	1.2%	1.2%	1.7%	2.5%	5.0%
100: EMERGENCY SERVICES	0.0%	0.6%	0.6%	0.6%	0.6%	0.8%	0.9%	0.0%
100: ENGINEERING	29.1%	7.4%	7.4%	7.4%	7.4%	4.4%	10.1%	15.1%
100: FIRE SERVICES	0.0%	6.2%	6.2%	6.2%	6.2%	7.5%	0.6%	2.5%
100: LAKE MAINTENANCE	9.6%	1.0%	1.0%	1.0%	1.0%	1.7%	1.3%	0.1%
100: PUBLIC SAFETY	0.0%	8.4%	8.4%	8.4%	8.4%	11.0%	0.0%	0.8%
100: PUBLIC WORKS	28.3%	6.4%	6.4%	6.4%	6.4%	5.4%	7.6%	0.2%
103: THE ANCHOR	7.2%	0.4%	0.4%	0.4%	0.4%	1.0%	0.0%	0.0%
105: MISC. GENERAL PROJECTS	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
106: AFFORDABLE HOUSING	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
107: DEVELOPER AGREEMENT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
108: AMERICAN RESCUE PLAN	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
109: ROAD MAINTENANCE REHABILITATION ACT (SB1)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
110: GAS TAX	4.4%	0.3%	0.3%	0.3%	0.3%	1.3%	0.0%	0.0%
111: TRANSPORTATION UNIFORM MITIGATION	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
112: MEASURE A	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
113: SB821 PEDESTRIAN SIDEWALK	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
114: SB1186 CASp EDUCATION PROGRAM	0.0%	0.0%	0.0%	0.0%	0.0%	1.9%	0.0%	0.0%
116: CITY HALL/PUBLIC WORKS FACILITIES DIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
117: COMMUNITY CENTER FACILITIES DIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
118: LAKESIDE FACILITIES DIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
119: ANIMAL SHELTER FACILITIES DIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
121: TOTAL ROAD IMPROVEMENT PROGRAM	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
130: LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE	13.1%	0.8%	0.8%	0.8%	0.8%	2.0%	0.0%	0.1%
135: LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1	5.6%	0.3%	0.3%	0.3%	0.3%	3.0%	0.0%	0.0%
140: GEOTHERMAL WELL	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
150: COMMUNITY DEVELOPMENT BLOCK GRANT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
155: NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM	2.0%	0.1%	0.1%	0.1%	0.1%	0.7%	0.0%	0.0%
160: PUBLIC EDUCATION GOVERNMENT GRANT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
180: LAUNCH POINTE	0.0%	4.8%	4.8%	4.8%	4.8%	8.4%	7.0%	0.2%
203: ELSP - SUMMERLY TRAFFIC INFRASTRUCTURE FEE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
205: TRAFFIC IMPACT FEE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
211: STORM DRAIN C.I.P.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
221: QUIMBY ACT 66477 - PARK C.I.P.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
231: LIBRARY FACILITIES DIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
232: FIRE PROTECTION FACILITIES DIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
500: CAPITAL IMPROVEMENT PLAN	0.0%	0.0%	0.0%	0.0%	0.0%	9.2%	0.0%	0.0%
510: SARDA AREA I, II, & III	0.0%	0.7%	0.7%	0.7%	0.7%	1.1%	0.0%	0.1%
540: SARDA DIAMOND STADIUM	0.0%	0.0%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%
605: PUBLIC IMPROVEMENT IN-LIEU	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
606: AB2766 AIR POLLUTION REDUCTION	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
617: HOUSING	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%
631: DESTRATIFICATION EQUIPMENT REPLACEMENT	0.7%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
650: CFD 2003-1S LAW, FIRE, PARAMEDIC SERVICES	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
651: CFD 2006-5S PARK, OPEN SPACE, STORM DRAIN SERVICES	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
652: CFD 2007-1S LAW, FIRE, PARAMEDIC SERVICES	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
653: CFD 2009-1S PARK, OPEN SPACE, STREET LIGHT SERVICES	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
655: CFD 2015-1S LAW, FIRE, PARAMEDIC SERVICES	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%

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

Central Service/Operating Departments	Central Service Departments							
	100: ADMINISTRATION - PUBLIC W	100: CITY ATTORNEY	100: CITY CLERK	100: CITY COUNCIL	100: CITY MANAGER	100: FINANCE	100: HUMAN RESOURCES	100: NON-DEPARTMENTAL
100: ADMINISTRATION - PUBLIC W	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
100: CITY ATTORNEY	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
100: CITY CLERK	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
100: CITY COUNCIL	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
100: CITY MANAGER	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
100: FINANCE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
100: HUMAN RESOURCES	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
100: NON-DEPARTMENTAL	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
100: ANIMAL CONTROL	0.0%	0.6%	0.6%	0.6%	0.6%	0.8%	0.1%	0.2%
100: COMMUNITY DEVELOPMENT	0.0%	17.9%	17.9%	17.9%	17.9%	12.4%	24.4%	41.7%
100: COMMUNITY SERVICES	0.0%	15.0%	15.0%	15.0%	15.0%	10.6%	21.0%	15.0%
100: COMMUNITY SUPPORT	0.0%	1.8%	1.8%	1.8%	1.8%	2.0%	2.8%	5.6%
100: EMERGENCY SERVICES	0.0%	0.9%	0.9%	0.9%	0.9%	0.9%	1.1%	0.3%
100: ENGINEERING	29.1%	13.5%	13.5%	13.5%	13.5%	7.6%	15.9%	18.3%
100: FIRE SERVICES	0.0%	8.2%	8.2%	8.2%	8.2%	8.5%	1.8%	4.5%
100: LAKE MAINTENANCE	9.6%	2.6%	2.6%	2.6%	2.6%	2.5%	3.0%	0.8%
100: PUBLIC SAFETY	0.0%	11.1%	11.1%	11.1%	11.1%	12.3%	1.7%	3.6%
100: PUBLIC WORKS	28.3%	12.2%	12.2%	12.2%	12.2%	8.1%	13.1%	3.2%
103: THE ANCHOR	7.2%	1.5%	1.5%	1.5%	1.5%	1.5%	1.2%	0.5%
105: MISC. GENERAL PROJECTS	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
106: AFFORDABLE HOUSING	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
107: DEVELOPER AGREEMENT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
108: AMERICAN RESCUE PLAN	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
109: ROAD MAINTENANCE REHABILITATION ACT (SB1)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
110: GAS TAX	4.4%	1.0%	1.0%	1.0%	1.0%	1.6%	0.8%	0.4%
111: TRANSPORTATION UNIFORM MITIGATION	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
112: MEASURE A	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
113: SB821 PEDESTRIAN SIDEWALK	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
114: SB1186 CASp EDUCATION PROGRAM	0.0%	0.2%	0.2%	0.2%	0.2%	2.0%	0.1%	0.2%
116: CITY HALL/PUBLIC WORKS FACILITIES DIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
117: COMMUNITY CENTER FACILITIES DIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
118: LAKESIDE FACILITIES DIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
119: ANIMAL SHELTER FACILITIES DIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
121: TOTAL ROAD IMPROVEMENT PROGRAM	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
130: LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE	13.1%	2.8%	2.8%	2.8%	2.8%	3.0%	2.2%	0.9%
135: LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1	5.6%	1.4%	1.4%	1.4%	1.4%	3.5%	1.1%	0.6%
140: GEOTHERMAL WELL	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
150: COMMUNITY DEVELOPMENT BLOCK GRANT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
155: NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM	2.0%	0.5%	0.5%	0.5%	0.5%	0.8%	0.4%	0.2%
160: PUBLIC EDUCATION GOVERNMENT GRANT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
180: LAUNCH POINTE	0.0%	6.8%	6.8%	6.8%	6.8%	9.3%	8.3%	2.4%
203: ELSP - SUMMERLY TRAFFIC INFRASTRUCTURE FEE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
205: TRAFFIC IMPACT FEE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
211: STORM DRAIN C.I.P.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
221: QUIMBY ACT 66477 - PARK C.I.P.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
231: LIBRARY FACILITIES DIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
232: FIRE PROTECTION FACILITIES DIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
500: CAPITAL IMPROVEMENT PLAN	0.0%	0.8%	0.8%	0.8%	0.8%	9.7%	0.7%	1.2%
510: SARDA AREA I, II, & III	0.0%	0.9%	0.9%	0.9%	0.9%	1.2%	0.2%	0.3%
540: SARDA DIAMOND STADIUM	0.0%	0.1%	0.1%	0.1%	0.1%	0.7%	0.0%	0.1%
605: PUBLIC IMPROVEMENT IN-LIEU	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
606: AB2766 AIR POLLUTION REDUCTION	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
617: HOUSING	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%
631: DESTRATIFICATION EQUIPMENT REPLACEMENT	0.7%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.0%
650: CFD 2003-1S LAW, FIRE, PARAMEDIC SERVICES	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
651: CFD 2006-5S PARK, OPEN SPACE, STORM DRAIN SERVICES	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
652: CFD 2007-1S LAW, FIRE, PARAMEDIC SERVICES	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
653: CFD 2009-1S PARK, OPEN SPACE, STREET LIGHT SERVICES	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
655: CFD 2015-1S LAW, FIRE, PARAMEDIC SERVICES	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%

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

Department Classification	Department	Central Service Departments					Central Service Departments			Total Allocation
		100: ADMINISTRATION - PUBLIC W	100: CITY ATTORNEY	100: CITY CLERK	100: CITY COUNCIL	100: CITY MANAGER	100: FINANCE	100: HUMAN RESOURCES	100: NON-DEPARTMENTAL	
		4,808,110	675,190	1,040,269	0	1,235,819	1,582,995	790,530	2,653,530	12,786,442
Operating Department	100: ANIMAL CONTROL	-	3,775	5,816	-	6,909	12,068	741	5,175	34,484
Operating Department	100: COMMUNITY DEVELOPMENT	-	120,920	186,302	-	221,323	195,829	192,712	1,106,491	2,023,578
Operating Department	100: COMMUNITY SERVICES	-	101,095	155,758	-	185,038	167,583	166,325	397,487	1,173,286
Operating Department	100: COMMUNITY SUPPORT	-	11,853	18,262	-	21,695	32,144	22,079	147,367	253,400
Operating Department	100: EMERGENCY SERVICES	-	5,924	9,127	-	10,843	13,797	8,479	7,088	55,257
Operating Department	100: ENGINEERING	1,396,806	91,000	140,203	-	166,559	120,808	125,363	486,186	2,526,925
Operating Department	100: FIRE SERVICES	-	55,237	85,104	-	101,101	133,868	14,314	119,726	509,350
Operating Department	100: LAKE MAINTENANCE	460,222	17,558	27,052	-	32,137	39,613	24,004	21,212	621,798
Operating Department	100: PUBLIC SAFETY	-	74,907	115,410	-	137,105	195,236	13,322	94,412	630,392
Operating Department	100: PUBLIC WORKS	1,362,224	82,195	126,639	-	150,444	128,713	103,765	84,299	2,038,279
Operating Department	103: THE ANCHOR	344,975	10,302	15,872	-	18,855	24,079	9,381	12,192	435,656
Operating Department	105: MISC. GENERAL PROJECTS	-	119	184	-	219	1,283	51	318	2,175
Operating Department	106: AFFORDABLE HOUSING	-	185	285	-	339	465	32	232	1,537
Operating Department	107: DEVELOPER AGREEMENT	-	2	3	-	4	54	2	11	75
Operating Department	108: AMERICAN RESCUE PLAN	-	-	-	-	-	-	-	-	-
Operating Department	109: ROAD MAINTENANCE REHABILITATION ACT (SB1)	-	4	7	-	8	118	4	24	165
Operating Department	110: GAS TAX	210,165	6,686	10,301	-	12,237	25,664	6,096	9,647	280,797
Operating Department	111: TRANSPORTATION UNIFORM MITIGATON	-	-	-	-	-	-	-	-	-
Operating Department	112: MEASURE A	-	4	6	-	7	107	4	22	150
Operating Department	113: SB821 PEDESTRIAN SIDEWALK	-	0	1	-	1	11	0	2	15
Operating Department	114: SB1186 CASp EDUCATION PROGRAM	372	1,204	1,855	-	2,204	32,026	1,121	6,474	45,255
Operating Department	116: CITY HALL/PUBLIC WORKS FACILITIES DIF	-	4	6	-	7	97	3	20	135
Operating Department	117: COMMUNITY CENTER FACILITIES DIF	-	4	6	-	7	97	3	20	135
Operating Department	118: LAKESIDE FACILITIES DIF	-	4	6	-	7	97	3	20	135
Operating Department	119: ANIMAL SHELTER FACILITIES DIF	-	4	6	-	7	107	4	22	150
Operating Department	121: TOTAL ROAD IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-	-
Operating Department	130: LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE	629,567	18,929	29,163	-	34,645	47,388	17,239	22,945	799,876
Operating Department	135: LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1	269,999	9,421	14,514	-	17,243	55,267	8,606	16,895	391,945
Operating Department	140: GEOTHERMAL WELL	-	53	81	-	97	127	9	65	432
Operating Department	150: COMMUNITY DEVELOPMENT BLOCK GRANT	-	107	165	-	196	257	18	132	874
Operating Department	155: NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM	96,619	3,120	4,807	-	5,711	13,040	2,846	4,686	130,829
Operating Department	160: PUBLIC EDUCATION GOVERNMENT GRANT	-	2	2	-	3	43	1	9	60
Operating Department	180: LAUNCH POINTE	-	45,870	70,672	-	83,957	147,548	65,677	64,825	478,548
Operating Department	203: ELSP - SUMMERLY TRAFFIC INFRASTRUCTURE FEE	-	-	-	-	-	-	-	-	-
Operating Department	205: TRAFFIC IMPACT FEE	-	4	7	-	8	118	4	24	165
Operating Department	211: STORM DRAIN C.I.P.	-	1	2	-	2	32	1	7	45
Operating Department	221: QUIMBY ACT 66477 - PARK C.I.P.	-	1	1	-	1	21	1	4	30
Operating Department	231: LIBRARY FACILITIES DIF	-	5	7	-	9	129	4	26	181
Operating Department	232: FIRE PROTECTION FACILITIES DIF	-	4	6	-	7	97	3	20	135
Operating Department	500: CAPITAL IMPROVEMENT PLAN	-	5,706	8,792	-	10,445	153,054	5,312	30,901	214,210
Operating Department	510: SARDA AREA I, II, & III	-	6,144	9,467	-	11,246	19,535	1,202	8,405	56,000
Operating Department	540: SARDA DIAMOND STADIUM	-	421	649	-	771	11,296	392	2,281	15,810
Operating Department	605: PUBLIC IMPROVEMENT IN-LIEU	-	0	1	-	1	11	0	2	15
Operating Department	606: AB2766 AIR POLUTION REDUCTION	2,027	80	124	-	147	674	74	179	3,306
Operating Department	617: HOUSING	-	812	1,251	-	1,486	1,982	140	1,008	6,678
Operating Department	631: DESTRATIFICATION EQUIPMENT REPLACEMENT	35,132	1,019	1,570	-	1,865	1,643	927	1,078	43,234
Operating Department	650: CFD 2003-1S LAW, FIRE, PARAMEDIC SERVICES	-	152	235	-	279	1,402	58	366	2,492
Operating Department	651: CFD 2006-5S PARK, OPEN SPACE, STORM DRAIN SERVICES	-	77	118	-	140	1,210	45	270	1,861
Operating Department	652: CFD 2007-1S LAW, FIRE, PARAMEDIC SERVICES	-	77	118	-	140	1,209	45	270	1,859
Operating Department	653: CFD 2009-1S PARK, OPEN SPACE, STREET LIGHT SERVICES	-	94	146	-	173	1,262	48	294	2,018
Operating Department	655: CFD 2015-1S LAW, FIRE, PARAMEDIC SERVICES	-	105	162	-	193	1,786	66	393	2,705

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## Appendix B

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

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

Department Classification	Department	Central Service Departments					Central Service Departments			Total Allocation
		100: ADMINISTRATION - PUBLIC W	100: CITY ATTORNEY	100: CITY CLERK	100: CITY COUNCIL	100: CITY MANAGER	100: FINANCE	100: HUMAN RESOURCES	100: NON-DEPARTMENTAL	
		4,808,110	675,190	1,040,269	354,770	1,261,819	1,582,995	790,530	2,695,530	13,209,212
Operating Department	100: ANIMAL CONTROL	-	3,775	5,817	1,984	7,055	12,075	741	5,713	37,160
Operating Department	100: COMMUNITY DEVELOPMENT	-	120,910	186,287	63,531	225,961	195,623	192,704	1,110,813	2,095,830
Operating Department	100: COMMUNITY SERVICES	-	101,093	155,755	53,118	188,926	167,538	166,324	400,888	1,233,642
Operating Department	100: COMMUNITY SUPPORT	-	11,852	18,260	6,227	22,149	32,113	22,078	147,741	260,420
Operating Department	100: EMERGENCY SERVICES	-	5,924	9,127	3,113	11,071	13,799	8,479	7,342	58,855
Operating Department	100: ENGINEERING	1,396,806	90,996	140,198	47,813	170,057	120,738	125,361	489,452	2,581,421
Operating Department	100: FIRE SERVICES	-	55,241	85,110	29,025	103,236	133,949	14,317	126,789	547,666
Operating Department	100: LAKE MAINTENANCE	460,222	17,559	27,053	9,226	32,814	39,623	24,005	22,249	632,751
Operating Department	100: PUBLIC SAFETY	-	74,914	115,421	39,363	140,002	195,377	13,327	104,971	683,375
Operating Department	100: PUBLIC WORKS	1,362,224	82,197	126,641	43,189	153,612	128,742	103,766	87,473	2,087,843
Operating Department	103: THE ANCHOR	344,975	10,302	15,872	5,413	19,253	24,088	9,381	12,954	442,239
Operating Department	105: MISC. GENERAL PROJECTS	-	119	184	63	223	1,283	51	330	2,255
Operating Department	106: AFFORDABLE HOUSING	-	185	285	97	346	465	32	259	1,669
Operating Department	107: DEVELOPER AGREEMENT	-	2	3	1	4	54	2	11	76
Operating Department	108: AMERICAN RESCUE PLAN	-	-	-	-	-	-	-	-	-
Operating Department	109: ROAD MAINTENANCE REHABILITATION ACT (SB1)	-	4	7	2	8	118	4	24	168
Operating Department	110: GAS TAX	210,165	6,686	10,301	3,513	12,495	25,669	6,097	10,119	285,046
Operating Department	111: TRANSPORTATION UNIFORM MITIGATION	-	-	-	-	-	-	-	-	-
Operating Department	112: MEASURE A	-	4	6	2	7	107	4	22	153
Operating Department	113: SB821 PEDESTRIAN SIDEWALK	-	0	1	0	1	11	0	2	15
Operating Department	114: SB1186 CASp EDUCATION PROGRAM	372	1,204	1,855	633	2,250	32,024	1,121	6,496	45,955
Operating Department	116: CITY HALL/PUBLIC WORKS FACILITIES DIF	-	4	6	2	7	97	3	20	137
Operating Department	117: COMMUNITY CENTER FACILITIES DIF	-	4	6	2	7	97	3	20	137
Operating Department	118: LAKESIDE FACILITIES DIF	-	4	6	2	7	97	3	20	137
Operating Department	119: ANIMAL SHELTER FACILITIES DIF	-	4	6	2	7	107	4	22	153
Operating Department	121: TOTAL ROAD IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-	-
Operating Department	130: LIGHTING, LANDSCAPE, MAINTENANCE DIST - CITYWIDE	629,567	18,929	29,164	9,946	35,376	47,404	17,239	24,338	811,965
Operating Department	135: LIGHTING, LANDSCAPE, MAINTENANCE DIST - NO. 1	269,999	9,421	14,515	4,950	17,606	55,272	8,606	17,516	397,886
Operating Department	140: GEOTHERMAL WELL	-	53	81	28	99	127	9	73	470
Operating Department	150: COMMUNITY DEVELOPMENT BLOCK GRANT	-	107	165	56	200	257	18	148	950
Operating Department	155: NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM	96,619	3,120	4,807	1,639	5,831	13,043	2,846	4,903	132,809
Operating Department	160: PUBLIC EDUCATION GOVERNMENT GRANT	-	2	2	1	3	43	1	9	61
Operating Department	180: LAUNCH POINTE	-	45,871	70,674	24,103	85,726	147,582	65,679	68,058	507,694
Operating Department	203: ELSP - SUMMERLY TRAFFIC INFRASTRUCTURE FEE	-	-	-	-	-	-	-	-	-
Operating Department	205: TRAFFIC IMPACT FEE	-	4	7	2	8	118	4	24	168
Operating Department	211: STORM DRAIN C.I.P.	-	1	2	1	2	32	1	7	46
Operating Department	221: QUIMBY ACT 66477 - PARK C.I.P.	-	1	1	0	1	21	1	4	31
Operating Department	231: LIBRARY FACILITIES DIF	-	5	7	3	9	129	4	26	183
Operating Department	232: FIRE PROTECTION FACILITIES DIF	-	4	6	2	7	97	3	20	137
Operating Department	500: CAPITAL IMPROVEMENT PLAN	-	5,706	8,791	2,998	10,664	153,048	5,312	31,003	217,522
Operating Department	510: SARDA AREA I, II, & III	-	6,145	9,468	3,229	11,484	19,547	1,203	9,280	60,355
Operating Department	540: SARDA DIAMOND STADIUM	-	421	649	221	787	11,296	392	2,288	16,054
Operating Department	605: PUBLIC IMPROVEMENT IN-LIEU	-	0	1	0	1	11	0	2	15
Operating Department	606: AB2766 AIR POLLUTION REDUCTION	2,027	80	124	42	150	674	74	184	3,356
Operating Department	617: HOUSING	-	812	1,251	427	1,517	1,983	140	1,127	7,256
Operating Department	631: DESTRATIFICATION EQUIPMENT REPLACEMENT	35,132	1,019	1,570	535	1,904	1,643	927	1,155	43,887
Operating Department	650: CFD 2003-1S LAW, FIRE, PARAMEDIC SERVICES	-	152	235	80	285	1,402	58	382	2,595
Operating Department	651: CFD 2006-5S PARK, OPEN SPACE, STORM DRAIN SERVICES	-	77	118	40	143	1,210	45	276	1,910
Operating Department	652: CFD 2007-1S LAW, FIRE, PARAMEDIC SERVICES	-	77	118	40	143	1,210	45	276	1,908
Operating Department	653: CFD 2009-1S PARK, OPEN SPACE, STREET LIGHT SERVICES	-	94	146	50	177	1,262	48	302	2,079
Operating Department	655: CFD 2015-1S LAW, FIRE, PARAMEDIC SERVICES	-	105	162	55	197	1,786	66	400	2,772



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