

Memorandum

TO: Jennifer Maguire
Deputy City Manager

FROM: Julia H. Cooper

SUBJECT: 2014-2015 CITYWIDE COST
ALLOCATION PLAN

DATE: February 25, 2014

The Finance Department is pleased to submit the attached Citywide Cost Allocation Plan ("CAP") rates for fiscal year 2014-2015. To put certain rates into context, the following represents the significant changes from fiscal year 2013-2014:

- **Economic Development (various increases)** – Primarily increased due to audit fees totaling \$188,779 that were non-existent in the prior year. City Attorney fees and Non-Personal costs also added to the overall increase in the department-wide CAP rates.
- **Parking Funds** (19.44% increase) – Primarily due to an increase in General Services allocation to offset the cost of the Parking Funds Direct Bill credit. In fiscal year 2013-2014, a Direct Bill credit was given to the Parking Funds, General Services, without a cost to offset it.
- **PBCE - Long Range Land Use Planning** (81.92% decrease) – Primarily due to a decrease in budgeted Non-Personal costs totaling \$861,881. The decrease was due to a credit in the form of a rebudget for unexpended funding to continue the implementation of the Envision San José 2040 General Plan and facilitate economic development for Urban Villages and other strategic areas. Without the decrease in Non-Personal cost, the rate for fiscal year 2014-2015 would have decreased only by 3.79% from the prior fiscal year rate.
- **PRNS - Life Enjoyment Services** (21.53% increase) – Primarily due to a budgeted Non-Personal cost increase of \$1,211,020. The increase was largely due to an increased and restored funding for the Senior Wellness and Transportation Services, as well as the Senior Nutrition Program Meal Enhancements. The fiscal year 2014-2015 rate would have increased by 6.80% without the Non-Personal cost increase.

- **PRNS - Neighborhood Livability Services** (8.64% increase) – Primarily due to an increase in workers compensation direct program costs. Also, budgeted Non-Personal costs increased a total of \$359,804, mainly related to parks maintenance costs.
- **Central Service Department - City Clerk** (24.49% increase) – Primarily due to increases in a combination of general liabilities, sick leave pay out, and retirement costs paid. The matters mentioned above were tended to by litigation services, which also was a contributing factor to the increase in the current fiscal year.
- **Special Fund Rates - Water Funds** (12.77% increase) – Primarily due to a correction in aligning its share of the Finance cost allocation and applying the Water Fund Direct Bill credit. In fiscal year 2013-2014, a Direct Bill credit was given to the Water Fund, Finance, without allocating costs to offset it.

If you have any questions or need additional information regarding the Cost Allocation Plan, please contact Inder Dhillon, Principal Accountant at 5-7022. As always, the Finance Department will be available to discuss and/or meet with City departments to provide additional information, as needed.


JULIA H. COOPER
Director of Finance

cc: Margaret McCahan, Assistant Budget Director
Kiely Nosé, Senior Executive Analyst, Budget Office
Arn Andrews, Assistant Finance Director
Patrick Sawicki, Acting Division Manager, Finance Department
Inder Dhillon, Principal Accountant, Finance Department



City of San José

CITY-WIDE COST ALLOCATION PLAN

Fiscal Year 2014-2015

Budgetary Based Plan



City of San Jose
 CW 14-15 COST ALLOCATION PLAN
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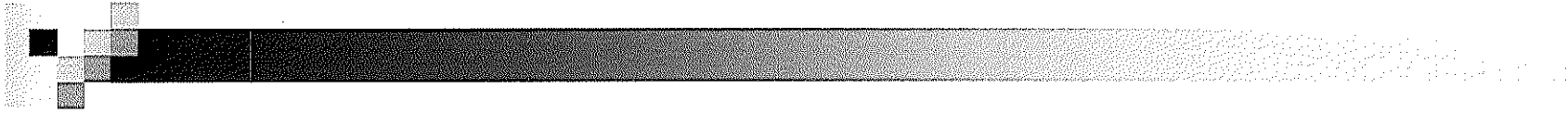
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Summary Schedules



City of San Jose
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Allocated Costs by Department

Central Svc Departments	Housing Funds	TSJ Fund 536	SARA	Police-Strat Sup	Police-Traffic S	Police-Crime Prv	Police-Investi	Police-Reg.Svc	Police-Respons	Police-SpecEve
Bldg Occupancy										
Equipment Usage	1,084	28,206								
City-Wide Prgms	61,227	50,097								
Building Leases										
City Manager	126,748	153,854								
Emerg Svcs	3,756	9,660								
Police Auditor										
Mayor/Council	36,529	93,929								
Finance	323,494	56,574								
Information Tech	190,347	8,188								
City Attorney	80,523	2,782								
City Clerk	9,696	24,933								
City Auditor	105,431	32,377								
Human Resources	48,427	11,572								
General Services	122,716	24,755								
Police/Dept-Wide				1,532,884	894,080	7,224,032	458,655	27,660,660	185,844	
Trans/Dept-Wide										
Fire/Dept-Wide										
PW/Dept-Wide										
PBCE/Dept-Wide										
OED/Dept-Wide										
PRNS/Dept-Wide										
Library/DeptWide										
ESD/Dept-Wide										
Total Allocated	\$1,109,978	\$496,927		\$1,532,884	\$894,080	\$7,224,032	\$458,655	\$27,660,660	\$185,844	

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Allocated Costs by Department

Central Svc Departments	Trans-SS-Trans	Trans-St/Lands	Trans-Pkg Svcs	Trans-Pavement	Trans-TrafficM	Maint Assmt Dist	Trans-TrafficO	Trans-Trans Plng	Transp-Sanitar	Transp-Storm Sew
Bldg Occupancy										
Equipment Usage										
City-Wide Prgms						14,456				
Building Leases										
City Manager						64,651				
Emerg Svcs						2,451				
Police Auditor										
Mayor/Council						23,836				
Finance						8,219				
Information Tech						3,274				
City Attorney						87				
City Clerk						6,327				
City Auditor										
Human Resources						4,450				
General Services										
Police/Dept-Wide										
Trans/Dept-Wide		387,913	688,902	911,585	764,821	216,426	1,002,272	814,266	1,695,260	870,002
Fire/Dept-Wide										
PW/Dept-Wide										
PBCE/Dept-Wide										
OED/Dept-Wide										
PRNS/Dept-Wide										
Library/DeptWide										
ESD/Dept-Wide										
Total Allocated		\$387,913	\$688,902	\$911,585	\$764,821	\$344,177	\$1,002,272	\$814,266	\$1,695,260	\$870,002

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Allocated Costs by Department

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FY 2015
(continued)

Central Svc Departments	Fire-SS-EconNe Fire/SS-PubSaf	Fire-Code Compl	Fire-Response	Fire/Preventio	PW/SS-Faciliti	PW-Private Dev.	PW-Public Fac.	PBCE-Strat Supp	PBCE-Rev/Inspe
Bldg Occupancy									
Equipment Usage									
City-Wide Prgms									
Building Leases									
City Manager							61,805		
Emerg Svcs									
Police Auditor									
Mayor/Council									
Finance		31,452				12,097			232,574
Information Tech		7,654				15,307			153,077
City Attorney									
City Clerk									
City Auditor									
Human Resources									55,357
General Services							1,429,153		
Police/Dept-Wide									
Trans/Dept-Wide									
Fire/Dept-Wide		588,627	19,271,880	619,663					
PW/Dept-Wide						1,167,564	4,043,784		
PBCE/Dept-Wide									2,451,632
OED/Dept-Wide									
PRNS/Dept-Wide									
Library/DeptWide									
ESD/Dept-Wide									
Total Allocated		\$627,733	\$19,271,880	\$619,663		\$1,194,968	\$5,534,742		\$2,892,640

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Allocated Costs by Department

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Central Svc Departments	PBCE-LongRgPln	PBCE/Code Enforc	OED/SS/EconNei	OED/Workforce De	OED/Bus/Jobs	OCA/SS/Recr&Cu	Real Estate Serv	OCA/Arts&Cult.	OCA-Outdoor Spec	PRNS/SS/RecrCu
Bldg Occupancy										
Equipment Usage										
City-Wide Prgms								26,892		
Building Leases										
City Manager				102,991						
Emerg Svcs										
Police Auditor										
Mayor/Council										
Finance										
Information Tech		71,435		559				6,273		
City Attorney				177,824				87		
City Clerk										
City Auditor										
Human Resources								361		
General Services		168,795						856,320		
Police/Dept-Wide										
Trans/Dept-Wide										
Fire/Dept-Wide										
PW/Dept-Wide										
PBCE/Dept-Wide	378,623	926,541								
OED/Dept-Wide				635,860	492,230		213,513	319,063		
PRNS/Dept-Wide										
Library/DeptWide										
ESD/Dept-Wide										
Total Allocated	\$378,623	\$1,166,771		\$917,234	\$492,230		\$213,513	\$1,208,996		
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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Allocated Costs by Department

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FY 2015
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Central Svc Departments	ESD-Waste Water	ESD-Urban Runoff	ESD-Protect Res.	Retirement Dept	Airport	Benefit Funds	IWM Fund	CDBG	Storm Drain Fund	WPCP Fund
Bldg Occupancy										
Equipment Usage				2,741						
City-Wide Prgms				11,294	343,276	9,899	6,074		6,574	338,342
Building Leases										
City Manager				101,919	672,577	196,754	90,677	32,838	114,843	737,308
Emerg Svcs				2,168	41,195	6,680			4,756	47,646
Police Auditor										
Mayor/Council				21,081	400,559	64,948			46,249	463,285
Finance				33,649	822,351	19,977	346,477		68,702	505,215
Information Tech				88,909	331,765	3,274	678,496		84,173	194,483
City Attorney					88,423		30,586			197,921
City Clerk				5,596	106,327	17,240			12,277	122,978
City Auditor					232,279					163,376
Human Resources				23,137	189,781	4,754	1,808			302,482
General Services					30,480				34,227	
Police/Dept-Wide										
Trans/Dept-Wide										
Fire/Dept-Wide										
PW/Dept-Wide										
PBCE/Dept-Wide										
OED/Dept-Wide										
PRNS/Dept-Wide										
Library/DeptWide										
ESD/Dept-wide	4,036,168	583,463	127,874							
Total Allocated	\$4,036,168	\$583,463	\$127,874	\$290,494	\$3,259,013	\$323,526	\$1,154,118	\$32,838	\$371,801	\$3,073,036

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CW 14-15 COST ALLOCATION PLAN
Allocated Costs by Department

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Central Svc Departments	Water Funds	Parking Funds	Sewer Svce Fund	Stores Fund	Vehicle M&O Fund	Other Unallocatd	Retirement Funds	Animal Services	Subtotal	Direct Billed
Bldg Occupancy		\$15,951			\$13,850	\$24,114			\$53,915	
Equipment Usage									32,031	
City-Wide Prgms	22,353	9,083	131,746		103,291	5,495		30,811	1,170,910	
Building Leases										
City Manager	98,955	89,453	629,233		96,861	90,308		43,494	3,505,269	316,772
Emerg Svcs	2,272	3,864	37,432		3,810			2,968	168,658	
Police Auditor										
Mayor/Council	22,085	37,571	363,974		37,037			28,864	1,639,947	
Finance	403,142	18,761	455,837		90,169	715,140		112,530	4,256,360	2,048,952
Information Tech	73,614	9,971	635,420		29,473	1,512		31,112	2,618,316	3,887,633
City Attorney	36,783	174	273,668		7,043	485,346			1,381,247	1,861,803
City Clerk	5,862	9,973	96,616		9,835			7,662	435,322	
City Auditor									533,463	106,773
Human Resources	27,840	10,263	25,313		70,560	21,701		42,390	840,196	
General Services	26,631	102,256	34,827		72,328	484,918		680,640	4,068,046	3,582,259
Police/Dept-Wide									37,956,155	
Trans/Dept-Wide		306,082							7,657,529	
Fire/Dept-Wide									20,480,170	
PW/Dept-Wide									5,211,348	
PBCE/Dept-Wide									3,756,796	
OED/Dept-Wide									1,660,666	
PRNS/Dept-Wide									10,820,016	
Library/DeptWide									3,986,194	
BSD/Dept-Wide									6,020,009	
Total Allocated	\$719,537	\$613,402	\$2,684,066		\$534,257	\$1,828,534		\$980,471	\$118,252,563	\$11,804,192

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Allocated Costs by Department

Central Svc Departments	Unallocated	Total
Eldg Occupancy	\$22,562,108	\$22,616,023
Equipment Usage		32,031
City-Wide Prgms		1,170,910
Building Leases		
City Manager	92,549	3,914,590
Emerg Svcs	237,122	405,780
Police Auditor		
Mayor/Council	6,661,526	8,301,473
Finance	6,432,198	12,737,510
Information Tech	532,654	7,038,603
City Attorney	1,817,347	5,060,397
City Clerk	1,177,638	1,612,960
City Auditor		640,236
Human Resources	4,084,041	4,924,237
General Services		7,650,305
Police/Dept-Wide		37,956,155
Trans/Dept-Wide		7,657,529
Fire/Dept-Wide		20,480,170
PW/Dept-Wide		5,211,348
PBCE/Dept-Wide		3,756,796
OED/Dept-Wide		1,660,666
PRNS/Dept-Wide		10,820,016
Library/DeptWide		3,986,194
ESD/Dept-Wide		6,020,009
	-----	-----
Total Allocated	\$43,597,183	\$173,653,938
	=====	=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
Bldg Occupancy	\$26,780,875		
Equipment Usage	6,124,720		
City-Wide Prgms	33,991,372		
Building Leases.....	1,853,143		
City Manager	11,459,226		
Emerg Svcs	715,383		
Police Auditor	1,065,706		
Mayor/Council.....	11,104,900		
Finance	15,439,717		
Information Tech	18,216,251		
City Attorney	14,523,445		
City Clerk.....	2,056,211		
City Auditor	2,220,908		
Human Resources	8,533,737		
General Services	19,568,344		
Police/Dept-Wide.....			
Trans/Dept-Wide			
Fire/Dept-Wide			
PW/Dept-Wide			
PBCE/Dept-Wide.....			
OED/Dept-Wide			
PRNS/Dept-Wide			
Library/DeptWide			
ESD/Dept-Wide.....			
Housing Funds			1,109,978
TSJ Fund 536			496,927
SARA			
Police-Strat Sup.....			
Police-Traffic S			1,532,884
Police-Crime Prv			894,080
Police-Investig			7,224,032
Police-Reg.Svcs.....			458,655

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Summary of Allocated Costs

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Schedule C.002
FY 2015
(continued)

Departments	Total Expenditures	Cost Adjustments	Total Allocated
Police-Response			\$27,660,660
Police-SpecEvent			185,844
Trans-SS-Trans			
Trans-St/Landsc.....			387,913
Trans-Pkg Svcs			688,902
Trans-Pavement			911,585
Trans-TrafficMtc			764,821
Maint Assmt Dist.....			344,177
Trans-TrafficOps			1,002,272
Trans-Trans Plng			814,266
Transp-Sanitary			1,695,260
Transp-Storm Sew.....			870,002
Fire-SS-EconNeig			
Fire/SS-PubSaf			
Fire-Code Compl			627,733
Fire-Response.....			19,271,880
Fire/Prevention			619,663
PW/SS-Facilities			
PW-Private Dev.			1,194,968
PW-Public Fac.....			5,534,742
PBCE-Strat Supp			
PBCE-Rev/Inspect			2,892,640
PBCE-LongRgPlng			378,623
PBCE/Code Enforc.....			1,166,771
OED/SS/EconNeigh			
OED/Workforce De			917,234
OED/Bus/Jobs			492,230
OCA/SS/Recr&Cult.....			
Real Estate Serv			213,513
OCA/Arts&Cult.			1,208,996
OCA-Outdoor Spec			
PRNS/SS/RecrCult.....			
PRNS-Comm Svcs			

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Summary of Allocated Costs

Summary page 11
Schedule C.003
FY 2015
(continued)

Departments	Total Expenditures	Cost Adjustments	Total Allocated
PRNS-Life Enjoy			\$4,161,805
PRNS/Neigh Svcs			6,658,211
Lib/SS/RecrCult.....			
Lib-Learn/Ed Sup			246,870
Lib-Info Access			3,739,324
ESD/SS/EnvUtil			
ESD-Recycle/Garb.....			707,341
ESD-PotableWater			349,116
ESD-RecycleWater			216,047
ESD-Waste Water			4,036,168
ESD-Urban Runoff.....			583,463
ESD-Protect Res.			127,874
Retirement Dept			290,494
Airport			3,259,013
Benefit Funds.....			323,526
IWM Fund			1,154,118
CDBG			32,838
Storm Drain Fund			371,801
WPCP Fund.....			3,073,036
Water Funds			719,537
Parking Funds			613,402
Sewer Svce Fund			2,684,066
Stores Fund.....			
Vehicle M&O Fund			534,257
Other Unallocatd			1,828,534
Retirement Funds			
Animal Services.....			980,471
Direct Billed			11,804,192
Unallocated			43,597,183
Total	\$173,653,938		\$173,653,938

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Detail of Allocated Costs

Departments	City Attorney	City Clerk	City Auditor	Human Resources	General Services	Police/Dept-Wi	Trans/Dept-Wid	Fire/Dept-Wide	PW/Dept-Wide	PBCE/Dept-Wide
	11.011	12.004	13.004	14.006	15.009	16.004	17.004	18.004	19.004	20.004
Schedule:										
Bldg Occupancy	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Equipment Usage	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
City-Wide Prgms	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Building Leases.....	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
City Manager	504,813	12,002	1,089,754	55,456	336,981	-0-	-0-	-0-	-0-	-0-
Emerg Svcs	-0-	724	-0-	2,340	95,360	-0-	-0-	-0-	-0-	-0-
Police Auditor	32,340	1,117	-0-	3,510	-0-	-0-	-0-	-0-	-0-	-0-
Mayor/Council.....	1,075,919	11,631	13,881	16,128	273,718	-0-	-0-	-0-	-0-	-0-
Finance	583,728	16,333	-0-	70,402	520,660	-0-	-0-	-0-	-0-	-0-
Information Tech	33,142	19,079	-0-	54,922	472,772	-0-	-0-	-0-	-0-	-0-
City Attorney (16,283,216)		15,233	-0-	43,835	442,943	-0-	-0-	-0-	-0-	-0-
City Clerk.....	421,297	(2,941,942)	-0-	8,774	78,465	-0-	-0-	-0-	-0-	-0-
City Auditor	71,129	2,476	(2,790,692)	8,359	87,979	-0-	-0-	-0-	-0-	-0-
Human Resources	215,040	7,962	-0-	(11,287,229)	301,571	-0-	-0-	-0-	-0-	-0-
General Services	13,409	48,887	-0-	111,078	(22,642,361)	-0-	-0-	-0-	-0-	-0-
Police/Dept-Wide.....	3,845,678	343,956	-0-	2,484,102	2,843,570	(37,956,155)	-0-	-0-	-0-	-0-
Trans/Dept-Wide	862,025	168,559	-0-	378,529	658,740	-0-	(7,657,529)	-0-	-0-	-0-
Fire/Dept-Wide	591,523	189,407	449,782	1,785,446	2,057,994	-0-	-0-	(20,480,170)	-0-	-0-
PW/Dept-Wide	919,782	47,783	-0-	234,595	716,584	-0-	-0-	-0-	(5,211,348)	-0-
PBCE/Dept-Wide.....	760,860	41,743	35,033	223,038	610,002	-0-	-0-	-0-	-0-	(3,756,796)
OED/Dept-Wide	404,169	11,114	188,779	87,320	159,681	-0-	-0-	-0-	-0-	-0-
PRNS/Dept-Wide	468,339	102,542	328,578	499,020	3,645,540	-0-	-0-	-0-	-0-	-0-
Library/DeptWide	72,955	49,081	14,445	208,918	1,174,327	-0-	-0-	-0-	-0-	-0-
ESD/Dept-Wide.....	346,671	239,353	30,204	87,220	515,169	-0-	-0-	-0-	-0-	-0-
Housing Funds	80,523	9,696	105,431	48,427	122,716	-0-	-0-	-0-	-0-	-0-
TSJ Fund 536	2,782	24,933	32,377	11,572	24,755	-0-	-0-	-0-	-0-	-0-
SARA	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Police-Strat Sup.....	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Police-Traffic S	-0-	-0-	-0-	-0-	-0-	1,532,884	-0-	-0-	-0-	-0-
Police-Crime Prv	-0-	-0-	-0-	-0-	-0-	894,080	-0-	-0-	-0-	-0-

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Detail of Allocated Costs

Departments	OED/Dept-Wide	PRNS/Dept-Wide	Library/DeptWi	ESD/Dept-Wide	Total Plan Allocated
Schedule:	21.004	22.004	23.004	24.004	
Bldg Occupancy	-0-	-0-	-0-	-0-	-0-
Equipment Usage	-0-	-0-	-0-	-0-	-0-
City-Wide Prgms	-0-	-0-	-0-	-0-	-0-
Building Leases.....	-0-	-0-	-0-	-0-	-0-
City Manager	-0-	-0-	-0-	-0-	-0-
Emerg Svcs	-0-	-0-	-0-	-0-	-0-
Police Auditor	-0-	-0-	-0-	-0-	-0-
Mayor/Council.....	-0-	-0-	-0-	-0-	-0-
Finance	-0-	-0-	-0-	-0-	-0-
Information Tech	-0-	-0-	-0-	-0-	-0-
City Attorney	-0-	-0-	-0-	-0-	-0-
City Clerk.....	-0-	-0-	-0-	-0-	-0-
City Auditor	-0-	-0-	-0-	-0-	-0-
Human Resources	-0-	-0-	-0-	-0-	-0-
General Services	-0-	-0-	-0-	-0-	-0-
Police/Dept-Wide.....	-0-	-0-	-0-	-0-	-0-
Trans/Dept-Wide	-0-	-0-	-0-	-0-	-0-
Fire/Dept-Wide	-0-	-0-	-0-	-0-	-0-
PW/Dept-Wide	-0-	-0-	-0-	-0-	-0-
PBCE/Dept-Wide.....	-0-	-0-	-0-	-0-	-0-
OED/Dept-Wide	(1,660,666)	-0-	-0-	-0-	-0-
PRNS/Dept-Wide	-0-	(10,820,016)	-0-	-0-	-0-
Library/DeptWide	-0-	-0-	(3,986,194)	-0-	-0-
ESD/Dept-Wide.....	-0-	-0-	-0-	(6,020,009)	-0-
Housing Funds	-0-	-0-	-0-	-0-	1,109,978
TSJ Fund 536	-0-	-0-	-0-	-0-	496,927
SARA	-0-	-0-	-0-	-0-	-0-
Police-Strat Sup.....	-0-	-0-	-0-	-0-	-0-
Police-Traffic S	-0-	-0-	-0-	-0-	1,532,884
Police-Crime Prv	-0-	-0-	-0-	-0-	894,080

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Detail of Allocated Costs

Departments	Bldg Occupancy	Equipment Usage	City-Wide Prgrms	Building Leases	City Manager	Emerg Svcs	Police Auditor	Mayor/Council	Finance	Information Tech
Police-Investig	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Police-Reg.Svcs	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Police-Response	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Police-SpecEvent	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Trans-SS-Trans	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Trans-St/Landsc	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Trans-Pkg Svcs	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Trans-Pavement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Trans-TrafficMtc	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Maint Assmt Dist	-0-	-0-	14,456	-0-	64,651	2,451	-0-	23,836	8,219	3,274
Trans-TrafficOps	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Trans-Trans Plng	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Transp-Sanitary	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Transp-Storm Sew	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fire-SS-EconNeig	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fire/SS-PubSaf	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fire-Code Compl	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	31,452	7,654
Fire-Response	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fire/Prevention	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
PW/SS-Facilities	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
PW-Private Dev.	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	12,097	15,307
PW-Public Fac	-0-	-0-	-0-	-0-	61,805	-0-	-0-	-0-	-0-	-0-
PBCE-Strat Supp	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
PBCE-Rev/Inspect	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	232,574	153,077
PBCE-LongRgPlng	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
PBCE/Code Enforc	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	71,435
OED/SS/EconNeigh	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
OED/Workforce De	-0-	-0-	-0-	-0-	102,991	-0-	-0-	-0-	-0-	559
OED/Bus/Jobs	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
OCA/SS/Recr&Cult	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Real Estate Serv	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
OCA/Arts&Cult.	-0-	-0-	26,892	-0-	-0-	-0-	-0-	-0-	-0-	6,273

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Detail of Allocated Costs

Departments	City Attorney	City Clerk	City Auditor	Human Resources	General Services	Police/Dept-Wi	Trans/Dept-Wid	Fire/Dept-Wide	PW/Dept-Wide	PBCE/Dept-Wide
Police-Investig	-0-	-0-	-0-	-0-	-0-	\$7,224,032	-0-	-0-	-0-	-0-
Police-Reg Svcs	-0-	-0-	-0-	-0-	-0-	458,655	-0-	-0-	-0-	-0-
Police-Response	-0-	-0-	-0-	-0-	-0-	27,660,660	-0-	-0-	-0-	-0-
Police-SpecEvent	-0-	-0-	-0-	-0-	-0-	185,844	-0-	-0-	-0-	-0-
Trans-SS-Trans	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Trans-St/Landsc	-0-	-0-	-0-	-0-	-0-	-0-	387,913	-0-	-0-	-0-
Trans-Pkg Svcs	-0-	-0-	-0-	-0-	-0-	-0-	688,902	-0-	-0-	-0-
Trans-Pavement	-0-	-0-	-0-	-0-	-0-	-0-	911,585	-0-	-0-	-0-
Trans-TrafficMtc	-0-	-0-	-0-	-0-	-0-	-0-	764,821	-0-	-0-	-0-
Maint Assmt Dist	87	6,327	-0-	4,450	-0-	-0-	216,426	-0-	-0-	-0-
Trans-TrafficOps	-0-	-0-	-0-	-0-	-0-	-0-	1,002,272	-0-	-0-	-0-
Trans-Trans Plng	-0-	-0-	-0-	-0-	-0-	-0-	814,266	-0-	-0-	-0-
Transp-Sanitary	-0-	-0-	-0-	-0-	-0-	-0-	1,695,260	-0-	-0-	-0-
Transp-Storm Sew	-0-	-0-	-0-	-0-	-0-	-0-	870,002	-0-	-0-	-0-
Fire-SS-EconNeig	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fire/SS-PubSaf	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fire-Code Compl	-0-	-0-	-0-	-0-	-0-	-0-	-0-	588,627	-0-	-0-
Fire-Response	-0-	-0-	-0-	-0-	-0-	-0-	-0-	19,271,880	-0-	-0-
Fire/Prevention	-0-	-0-	-0-	-0-	-0-	-0-	-0-	619,663	-0-	-0-
PW/SS-Facilities	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
PW-Private Dev	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	1,167,564	-0-
PW-Public Fac	-0-	-0-	-0-	-0-	1,429,153	-0-	-0-	-0-	4,043,784	-0-
PBCE-Strat Supp	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
PBCE-Rev/Inspect	-0-	-0-	-0-	55,357	-0-	-0-	-0-	-0-	-0-	2,451,632
PBCE-LongRgPlng	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	378,623
PBCE/Code Enforc	-0-	-0-	-0-	-0-	168,795	-0-	-0-	-0-	-0-	926,541
OED/SS/EconNeigh	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
OED/Workforce De	177,824	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
OED/Bus/Jobs	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
OCA/SS/Recr&Cult	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Real Estate Serv	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
OCA/Arts&Cult	87	-0-	-0-	361	856,320	-0-	-0-	-0-	-0-	-0-

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Detail of Allocated Costs

Departments	OED/Dept-Wide	PRNS/Dept-Wide	Library/DeptWi	ESD/Dept-Wide	Total Plan Allocated
Police-Investig	-0-	-0-	-0-	-0-	\$7,224,032
Police-Reg.Svcs.....	-0-	-0-	-0-	-0-	458,655
Police-Response	-0-	-0-	-0-	-0-	27,660,660
Police-SpecEvent	-0-	-0-	-0-	-0-	185,844
Trans-SS-Trans	-0-	-0-	-0-	-0-	-0-
Trans-St/Landsc.....	-0-	-0-	-0-	-0-	387,913
Trans-Pkg Svcs	-0-	-0-	-0-	-0-	688,902
Trans-Pavement	-0-	-0-	-0-	-0-	911,585
Trans-TrafficMtc	-0-	-0-	-0-	-0-	764,821
Maint Assmt Dist.....	-0-	-0-	-0-	-0-	344,177
Trans-TrafficOps	-0-	-0-	-0-	-0-	1,002,272
Trans-Trans Plng	-0-	-0-	-0-	-0-	814,266
Transp-Sanitary	-0-	-0-	-0-	-0-	1,695,260
Transp-Storm Sew.....	-0-	-0-	-0-	-0-	870,002
Fire-SS-EconNeig	-0-	-0-	-0-	-0-	-0-
Fire/SS-PubSaf	-0-	-0-	-0-	-0-	-0-
Fire-Code Compl	-0-	-0-	-0-	-0-	627,733
Fire-Response.....	-0-	-0-	-0-	-0-	19,271,880
Fire/Prevention	-0-	-0-	-0-	-0-	619,663
PW/SS-Facilities	-0-	-0-	-0-	-0-	-0-
PW-Private Dev.	-0-	-0-	-0-	-0-	1,194,968
PW-Public Fac.....	-0-	-0-	-0-	-0-	5,534,742
PBCE-Strat Supp	-0-	-0-	-0-	-0-	-0-
PBCE-Rev/Inspect	-0-	-0-	-0-	-0-	2,892,640
PBCE-LongRgPlng	-0-	-0-	-0-	-0-	378,623
PBCE/Code Enforc.....	-0-	-0-	-0-	-0-	1,166,771
OED/SS/EconNeigh	-0-	-0-	-0-	-0-	-0-
OED/Workforce De	635,860	-0-	-0-	-0-	917,234
OED/Bus/Jobs	492,230	-0-	-0-	-0-	492,230
OCA/SS/Recr&Cult.....	-0-	-0-	-0-	-0-	-0-
Real Estate Serv	213,513	-0-	-0-	-0-	213,513
OCA/Arts&Cult.	319,063	-0-	-0-	-0-	1,208,996

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Detail of Allocated Costs

Departments	Bldg Occupancy	Equipment Usage	City-Wide Prgms	Building Leases	City Manager	Emerg Svcs	Police Auditor	Mayor/Council	Finance	Information Tech
OCA-Outdoor Spec	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
PRNS/SS/RecrCult.....	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
PRNS-Comm Svcs	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
PRNS-Life Enjoy	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
PRNS/Neigh Svcs	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Lib/SS/RecrCult.....	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Lib-Learn/Ed Sup	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Lib-Info Access	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESD/SS/EnvUtil	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESD-Recycle/Garb.....	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESD-PotableWater	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESD-RecycleWater	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESD-Waste Water	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESD-Urban Runoff.....	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESD-Protect Res.	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Retirement Dept	-0-	2,741	11,294	-0-	101,919	2,168	-0-	21,081	33,649	88,909
Airport	-0-	-0-	343,276	-0-	672,577	41,195	-0-	400,559	822,351	331,765
Benefit Funds.....	-0-	-0-	9,899	-0-	196,754	6,680	-0-	64,948	19,977	3,274
IWM Fund	-0-	-0-	6,074	-0-	90,677	-0-	-0-	-0-	346,477	678,496
CDBG	-0-	-0-	-0-	-0-	32,838	-0-	-0-	-0-	-0-	-0-
Storm Drain Fund	-0-	-0-	6,574	-0-	114,843	4,756	-0-	46,249	68,702	84,173
WPCP Fund.....	-0-	-0-	338,342	-0-	737,308	47,646	-0-	463,285	505,215	194,483
Water Funds	-0-	-0-	22,353	-0-	98,955	2,272	-0-	22,085	403,142	73,614
Parking Funds	15,951	-0-	9,083	-0-	89,453	3,864	-0-	37,571	18,761	9,971
Sewer Svce Fund	-0-	-0-	131,746	-0-	629,233	37,432	-0-	363,974	455,837	635,420
Stores Fund.....	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Vehicle M&O Fund	13,850	-0-	103,291	-0-	96,861	3,810	-0-	37,037	90,169	29,473
Other Unallocatd	24,114	-0-	5,495	-0-	90,308	-0-	-0-	-0-	715,140	1,512
Retirement Funds	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Animal Services.....	-0-	-0-	30,811	-0-	43,494	2,968	-0-	28,864	112,530	31,112
Direct Billings	-0-	-0-	-0-	-0-	316,772	-0-	-0-	-0-	2,048,952	3,887,633
Unallocated	22,562,108	-0-	-0-	-0-	92,549	237,122	-0-	6,661,526	6,432,198	532,654

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Detail of Allocated Costs

Departments	City Attorney	City Clerk	City Auditor	Human Resources	General Services	Police/Dept-Wi	Trans/Dept-Wid	Fire/Dept-Wide	PW/Dept-Wide	PBCE/Dept-Wide
OCA-Outdoor Spec	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
PRNS/SS/RecrCult.....	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
PRNS-Comm Svcs	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
PRNS-Life Enjoy	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
PRNS/Neigh Svcs	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Lib/SS/RecrCult.....	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Lib-Learn/Ed Sup	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Lib-Info Access	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESD/SS/EnvUtil	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESD-Recycle/Garb.....	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESD-PotableWater	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESD-RecycleWater	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESD-Waste Water	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESD-Urban Runoff.....	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESD-Protect Res.	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Retirement Dept	-0-	5,596	-0-	23,137	-0-	-0-	-0-	-0-	-0-	-0-
Airport	88,423	106,327	232,279	189,781	30,480	-0-	-0-	-0-	-0-	-0-
Benefit Funds.....	-0-	17,240	-0-	4,754	-0-	-0-	-0-	-0-	-0-	-0-
IWM Fund	30,586	-0-	-0-	1,808	-0-	-0-	-0-	-0-	-0-	-0-
CDBG	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Storm Drain Fund	-0-	12,277	-0-	-0-	34,227	-0-	-0-	-0-	-0-	-0-
WPCP Fund.....	197,921	122,978	163,376	302,482	-0-	-0-	-0-	-0-	-0-	-0-
Water Funds	36,783	5,862	-0-	27,840	26,631	-0-	-0-	-0-	-0-	-0-
Parking Funds	174	9,973	-0-	10,263	102,256	-0-	306,082	-0-	-0-	-0-
Sewer Svce Fund	273,668	96,616	-0-	25,313	34,827	-0-	-0-	-0-	-0-	-0-
Stores Fund.....	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Vehicle M&O Fund	7,043	9,835	-0-	70,560	72,328	-0-	-0-	-0-	-0-	-0-
Other Unallocatd	485,346	-0-	-0-	21,701	484,918	-0-	-0-	-0-	-0-	-0-
Retirement Funds	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Animal Services.....	-0-	7,662	-0-	42,390	680,640	-0-	-0-	-0-	-0-	-0-
Direct Billings	1,861,803	-0-	106,773	-0-	3,582,259	-0-	-0-	-0-	-0-	-0-
Unallocated	1,817,347	1,177,638	-0-	4,084,041	-0-	-0-	-0-	-0-	-0-	-0-

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Detail of Allocated Costs

Departments	OED/Dept-Wide	PRNS/Dept-Wide	Library/DeptWi	ESD/Dept-Wide	Total Plan Allocated
OCA-Outdoor Spec	-0-	-0-	-0-	-0-	-0-
PRNS/SS/RecrCult.....	-0-	-0-	-0-	-0-	-0-
PRNS-Comm Svcs	-0-	-0-	-0-	-0-	-0-
PRNS-Life Enjoy	-0-	4,161,805	-0-	-0-	4,161,805
PRNS/Neigh Svcs	-0-	6,658,211	-0-	-0-	6,658,211
Lib/SS/RecrCult.....	-0-	-0-	-0-	-0-	-0-
Lib-Learn/Ed Sup	-0-	-0-	246,870	-0-	246,870
Lib-Info Access	-0-	-0-	3,739,324	-0-	3,739,324
ESD/SS/EnvUtil	-0-	-0-	-0-	-0-	-0-
ESD-Recycle/Garb.....	-0-	-0-	-0-	707,341	707,341
ESD-PotableWater	-0-	-0-	-0-	349,116	349,116
ESD-RecycleWater	-0-	-0-	-0-	216,047	216,047
ESD-Waste Water	-0-	-0-	-0-	4,036,168	4,036,168
ESD-Urban Runoff.....	-0-	-0-	-0-	583,463	583,463
ESD-Protect Res.	-0-	-0-	-0-	127,874	127,874
Retirement Dept	-0-	-0-	-0-	-0-	290,494
Airport	-0-	-0-	-0-	-0-	3,259,013
Benefit Funds.....	-0-	-0-	-0-	-0-	323,526
IWM Fund	-0-	-0-	-0-	-0-	1,154,118
CDBG	-0-	-0-	-0-	-0-	32,838
Storm Drain Fund	-0-	-0-	-0-	-0-	371,801
WPCP Fund.....	-0-	-0-	-0-	-0-	3,073,036
Water Funds	-0-	-0-	-0-	-0-	719,537
Parking Funds	-0-	-0-	-0-	-0-	613,402
Sewer Svce Fund	-0-	-0-	-0-	-0-	2,684,066
Stores Fund.....	-0-	-0-	-0-	-0-	-0-
Vehicle M&O Fund	-0-	-0-	-0-	-0-	534,257
Other Unallocatd	-0-	-0-	-0-	-0-	1,828,534
Retirement Funds	-0-	-0-	-0-	-0-	-0-
Animal Services.....	-0-	-0-	-0-	-0-	980,471
Direct Billings	-0-	-0-	-0-	-0-	11,804,192
Unallocated	-0-	-0-	-0-	-0-	43,597,183

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Detail of Allocated Costs

Summary page 23
Schedule D.012
FY 2015
(continued)

Departments	OED/Dept-Wide	PRNS/Dept-Wide	Library/DeptWi	ESD/Dept-Wide	Total Plan Allocated
Total	-0-	-0-	-0-	-0-	----- \$173,653,938 =====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Summary of Allocation Basis

Department -----	Basis of Allocation -----
Building Occupancy	
1.004 EMO	Square Footage Occupancy / Building Costs
1.005 Service Yards	Square Footage Occupancy / Historical Costs
1.006 Comm Bldg	Square Footage Occupancy
1.007 Direct Use	Building Cost
Equipment Usage	
2.004 Equip Use Allow	Historical Cost
City-Wide Programs	
3.004 Pers Benefits	Number of Employees (FTEs)
3.005 Support Svces	Relative Budget Size, All Funds
3.006 Aud & CPA Rentl	Direct Cost
3.007 General Liab	Direct Program Costs
3.008 WC-Other	Worker's Comp Claims
3.009 WC - Lic	Workers' Comp Claims Costs
3.010 Revenue Collect	Relative Budget Size, General Fund
3.011 Police Programs	Direct Program Costs
3.012 Fire Programs	Direct Program Cost
3.013 Auditor Prgms	Direct Program Cost
3.014 Sick Lv Pmts	Direct Program Cost
3.015 Planning Svcs	Direct Program Cost
3.016 WC-Fire	Direct Cost
3.017 WC-Pol	Direct Cost
3.018 WC-DOT	Direct Cost
3.019 WC-PW	Direct Cost
3.020 WC-PRNS	Direct Cost
3.021 Ret Act by Dept	Unspecified
3.022 PRNS/Lib/Pol/Fr	Unspecified

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Summary of Allocation Basis

Department -----	Basis of Allocation -----
Building Leases	
4.004 Building Leases	Budgeted Lease Costs
City Manager	
5.004 Manager Svces	Relative Budget Size, All Funds
5.005 Budget Svces	Level of Effort
5.006 Capital Fund	Direct Cost
5.007 Sewer Svc Fd	Direct Cost
Emergency Svcs	
6.004 Dept Svcs	Relative Budget Size, All Funds
Independent Police Auditor	
7.004 Police Aud Svcs	Direct Support to Police Department Programs
Mayor & City Council	
8.004 Department Svcs	Relative Budget Size, All Funds
8.005 Redev Agency	Direct Cost
Finance	
9.004 General Acctg	Relative Budget Size, All Funds
9.005 Payroll Svces	Number of Employees (FTEs)
9.006 Accts Payable	Number and Dollar Amount of Invoices
9.007 Procurement	Number of Puchase Requisitions Processed
9.008 Procur-PBCE Dev	Unspecified
9.009 Materials Mgmt	Relative Budget Size, All Funds
9.010 Accts Receiv	Dollar Amount and Volume of Invoices Processes

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Summary of Allocation Basis

Department -----	Basis of Allocation -----
9.011 Special Assess	Direct Allocation - Public Works
9.012 Debt Services	Direct Cost
9.013 Debt Sv Housing	Direct Cost
9.014 Fixed Assets	Direct Cost
9.015 Fixed Assets-Ai	Direct Cost
9.016 Sewer Services	Direct Cost
9.017 UBS Acctg Svces	Direct Cost
9.018 Public Wrks 150	Direct Cost
9.019 Dev Fee Program	Level of Service
9.020 Ins 001	Direct Cost
9.021 Ins 513	Direct Cost
9.022 Ins 423	Direct Cost
9.023 SARA/RDA	Direct Cost
Information Technology	
10.004 Info Sys Prgm	Level of Service
10.005 Tel Adm	Number of Phone Lines
10.006 Tel Exps	Unreimbursed Work Orders
10.007 IWM-IS	Direct Cost
10.008 STRM DR-IS	Direct Cost
10.009 SSUCF-IS	Direct Cost
10.010 PARKING-IS	Direct Cost
10.011 WATER/WPCP-IS	Direct Cost
10.012 Shared Resource	Direct Allocation
City Attorney	
11.004 Dept Counsel	Attorney Assignments (FTEs)
11.005 Litigation Svcs	Direct Program Costs
11.006 Worker's Comp	Workers' Comp Claims Costs
11.007 Sewer Svce Fd	Direct Cost
11.008 SARA Counsel	Level of Service

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Summary of Allocation Basis

Department -----	Basis of Allocation -----
11.009 SARA Litigation	Direct Cost
11.010 WPCP Fd	Direct Cost
11.011 Air Litig Svcs	Direct Cost
 City Clerk	
12.004 Department Svcs	Relative Budget Size, All Funds
 City Auditor	
13.004 Audit Svcs	Audit Service Hours
 Human Resources	
14.004 Department Svcs	Number of Employees (FTEs)
14.005 Workers Comp	Workers' Comp Claims Costs
14.006 Shared Resource	Direct Allocation
 General Services	
15.004 Facility Mgmt	Square Footage and FTE
15.005 Contract Cust	Square Footage and Budgeted Costs
15.006 FacMgmt-WorkOrd	Labor Hours and Materials Costs
15.007 Util/Other Svcs	Actual Costs and Square Footage
15.008 Capital Funds	Direct Cost
15.009 Radios	Number of Radios & Communications Systems
 Police/Dept-Wide	
16.004 Distribution	Direct Labor Ratio of Department Programs

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Summary of Allocation Basis

Department -----	Basis of Allocation -----
Transportation/Dept-Wide	
17.004 Distribution	Direct Labor Ratio of Department Programs
Fire/Dept-Wide	
18.004 Distribution	Direct Labor Ratio of Department Programs
Public Works/Dept-Wide	
19.004 Distribution	Direct Labor Ratio of Department Programs
Plng Bldg Code Enf/Dept-Wide	
20.004 Distribution	Direct Labor Ratio of Department Programs
OED/Dept.Wide	
21.004 Distribution	Direct Labor Ratio of Department Programs
Prks Rec Neigh Svces/Dept-Wide	
22.004 Distribution	Direct Labor Ratio of Department Programs
Library/Dept-Wide	
23.004 Distribution	Direct Labor Ratio of Department Programs
Environ Svcs/Dept-Wide	
24.004 Distribution	Direct Labor Ratio of Department Programs

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Departmental Summary
Indirect Cost Rates

Receiving Departments	Central Service Costs	Dept. Admin. Personnel	Dept. Admin. Other Costs	Total Indirect Costs	Indirect Cost Rate Base	Indirect Cost Rates
Housing Funds	\$1,109,978		\$15,000	\$1,124,978	\$4,430,446	25.391 %
Police-Strat Sup		(33,810,804)	5,048,837	(28,761,967)	28,761,967	(100.000) %
Police-Traffic S	1,532,884	1,365,472	89,615	2,987,971	5,856,068	51.023 %
Police-Crime Prv	894,080	796,434	105,057	1,795,571	3,415,647	52.568 %
Police-Investig	7,224,032	6,435,065	4,807,017	18,466,114	27,597,912	66.911 %
Police-Reg.Svcs	458,655	408,563	219,359	1,086,577	1,752,195	62.012 %
Police-Response	27,660,660	24,639,724	9,104,482	61,404,866	99,999,999	61.404 %
Police-SpecEvent	185,844	165,546	28,984	380,374	709,972	53.575 %
Trans-SS-Trans		(1,232,058)	116,189	(1,115,869)	1,115,869	(100.000) %
Trans-St/Landsc	387,913	62,413	1,010,527	1,460,853	1,365,758	106.962 %
Trans-Pkg Svcs	688,902	110,841	919,006	1,718,749	2,425,471	70.862 %
Trans-Pavement	911,585	146,670	43,128	1,101,383	3,209,490	34.316 %
Trans-TrafficMtc	764,821	123,056	2,387,166	3,275,043	2,692,764	121.623 %
Maint Assmt Dist	344,177	34,822		378,999	761,990	49.738 %
Trans-TrafficOps	1,002,272	161,260	458,856	1,622,388	3,528,775	45.975 %
Trans-Trans Png	814,266	131,011	92,814	1,038,091	2,866,850	36.210 %
Transp-Sanitary	1,695,260	272,759		1,968,019	5,968,637	32.972 %
Transp-Storm Sew	870,002	139,979	128,975	1,138,956	3,063,084	37.183 %
Fire/SS-PubSaf		(13,758,059)	5,508,004	(8,250,055)	8,250,055	(100.000) %
Fire-Code Compl	627,733	395,425		1,023,158	2,385,446	42.891 %
Fire-Response	19,271,880	12,946,360	1,612,371	33,830,611	78,100,468	43.316 %
Fire/Prevention	619,663	416,274	48,913	1,084,850	2,511,223	43.200 %
PW/SS-Facilities		(1,113,889)	251,524	(862,365)	862,365	(100.000) %
PW-Private Dev.	1,194,968	249,559	15,000	1,459,527	4,795,886	30.432 %
PW-Public Fac.	5,534,742	864,330	8,000	6,407,072	16,610,246	38.573 %
PBCE-Strat Supp		(498,879)	145,141	(353,738)	353,738	(100.000) %
PBCE-Rev/Inspect	2,892,640	325,561	158,546	3,376,747	12,654,845	26.683 %
PBCE-LongRgPlng	378,623	50,279	191,831	620,733	1,954,378	31.761 %
PBCE/Code Enforc	1,166,771	123,039	570,912	1,860,722	4,782,623	38.905 %
OED/SS/EconNeigh		(522,395)	95,467	(426,928)	426,928	(100.000) %
OED/Workforce De	917,234	200,022		1,117,256	1,857,684	60.142 %
OED/Bus/Jobs	492,230	154,841	246,168	893,239	1,438,067	62.113 %
Real Estate Serv	213,513	67,165	604,213	884,891	623,787	141.857 %

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Departmental Summary
Indirect Cost Rates

Receiving Departments	Central Service Costs	Dept. Admin. Personnel	Dept. Admin. Other Costs	Total Indirect Costs	Indirect Cost Rate Base	Indirect Cost Rates
OCA/Arts&Cult.	\$1,208,996	\$100,367		\$1,309,363	\$932,148	140.467 %
PRNS/SS/RecrCult		(4,078,153)	536,246	(3,541,907)	3,541,907	(100.000) %
PRNS-Life Enjoy	4,161,805	1,568,619	2,436,430	8,166,854	8,211,427	99.457 %
PRNS/Neigh Svcs	6,658,211	2,509,534	5,108,118	14,275,863	13,136,944	108.669 %
Lib/SS/RecrCult		(2,820,562)	356,011	(2,464,551)	2,464,551	(100.000) %
Lib-Learn/Ed Sup	246,870	174,681	128,851	550,402	933,417	58.966 %
Lib-Info Access	3,739,324	2,645,881	2,870,714	9,255,919	14,138,390	65.466 %
ESD/SS/EnvUtil		(4,200)		(4,200)	4,200	(100.000) %
ESD-Recycle/Garb	707,341	493		707,834	3,962,740	17.862 %
ESD-PotableWater	349,116	244		349,360	1,955,855	17.862 %
ESD-RecycleWater	216,047	151		216,198	1,210,360	17.862 %
ESD-Waste Water	4,036,168	2,816		4,038,984	22,611,846	17.862 %
ESD-Urban Runoff	583,463	407		583,870	3,268,735	17.862 %
ESD-Protect Res.	127,874	89	562,683	690,646	716,388	96.406 %
Retirement Dept	290,494			290,494	3,115,245	9.324 %
Airport	3,259,013			3,259,013	14,820,125	21.990 %
Benefit Funds	323,526			323,526	551,584	58.653 %
Parking Funds	613,402	49,247		662,649	1,077,641	61.490 %
Vehicle M&O Fund	534,257			534,257	4,126,057	12.948 %
Animal Services	980,471		936,761	1,917,232	3,544,525	54.089 %
Composite Rate	\$107,891,706		\$46,966,916	\$154,858,622	\$441,454,718	35.079 %

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Origins of Cost

Grantee	D	Bldg	D	Equipment	D	City-Wide	D	Building	D	City	D	Emerg	
Departments	D	Occupancy	D	Usage	D	Prgms	D	Leases	D	Manager	D	Svcs	
	D	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	Percent
	D	-----	-----D	-----	-----D	-----	-----D	-----	-----D	-----	-----D	-----	-----
Housing Funds		\$747		\$17,760	0.29	\$126,933	0.37	\$1,132	0.06	\$109,976	0.96	\$3,588	0.50
TSJ Fund 536		392		31,337	0.51	63,473	0.19	188	0.01	124,746	1.09	7,627	1.07
SARA													
Police-Strat Sup													
Police-Traffic S		88,555	0.33	76,803	1.25	646,999	1.90	68,087	3.67	76,220	0.67	4,429	0.62
Police-Crime Prv		51,651	0.19	44,797	0.73	377,372	1.11	39,712	2.14	44,457	0.39	2,583	0.36
Police-Investig		417,332	1.56	361,950	5.91	3,049,111	8.97	320,872	17.32	359,200	3.13	20,872	2.92
Police-Reg.Svcs		26,497	0.10	22,980	0.38	193,588	0.57	20,372	1.10	22,806	0.20	1,325	0.19
Police-Response		1,597,955	5.97	1,385,896	22.63	11,674,981	34.35	1,228,613	66.30	1,375,371	12.00	79,922	11.17
Police-SpecEvent		10,735	0.04	9,311	0.15	78,440	0.23	8,256	0.45	9,239	0.08	538	0.08
Trans-SS-Trans													
Trans-St/Landsc		1,617	0.01	25,326	0.41	89,985	0.26	1,328	0.07	58,044	0.51	2,665	0.37
Trans-Pkg Svcs		2,871	0.01	44,977	0.73	159,806	0.47	2,359	0.13	103,080	0.90	4,734	0.66
Trans-Pavement		3,800	0.01	59,516	0.97	211,463	0.62	3,122	0.17	136,400	1.19	6,264	0.88
Trans-TrafficMtc		3,188	0.01	49,934	0.82	177,418	0.52	2,618	0.14	114,440	1.00	5,256	0.73
Maint Assmt Dist		985		14,487	0.24	67,722	0.20	796	0.04	83,996	0.73	3,423	0.48
Trans-TrafficOps		4,178	0.02	65,437	1.07	232,499	0.68	3,432	0.19	149,970	1.31	6,888	0.96
Trans-Trans Plng		3,394	0.01	53,163	0.87	188,887	0.56	2,788	0.15	121,838	1.06	5,595	0.78
Transp-Sanitary		7,067	0.03	110,681	1.81	393,254	1.16	5,804	0.31	253,661	2.21	11,650	1.63
Transp-Storm Sew		3,626	0.01	56,801	0.93	201,816	0.59	2,979	0.16	130,178	1.14	5,979	0.84
Fire-SS-EconNeig													
Fire/SS-PubSaf													
Fire-Code Compl		37,047	0.14	53,838	0.88	259,050	0.76	506	0.03	33,123	0.29	1,748	0.24
Fire-Response		1,212,066	4.53	1,749,601	28.57	8,466,647	24.91	15,731	0.85	1,070,369	9.34	56,793	7.94
Fire/Prevention		38,972	0.15	56,256	0.92	272,234	0.80	505	0.03	34,416	0.30	1,825	0.26
PW/SS-Facilities													
PW-Private Dev.		15,009	0.06	37,842	0.62	145,363	0.43	1,189	0.06	111,237	0.97	3,614	0.51
PW-Public Fac.		59,620	0.22	431,749	7.05	554,722	1.63	9,698	0.52	481,400	4.20	15,649	2.19
PBCE-Strat Supp													
PBCE-Rev/Inspect		3,747	0.01	105,458	1.72	422,167	1.24	3,299	0.18	240,249	2.10	9,120	1.27
PBCE-LongRgPlng		548		15,694	0.26	64,460	0.19	389	0.02	36,360	0.32	1,385	0.19
PBCE/Code Enforc		1,617	0.01	49,721	0.81	160,203	0.47	1,320	0.07	91,262	0.80	3,529	0.49

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Origins of Cost

Summary page 32
Schedule G.002
FY 2015

Grantee	D	Police	D	Mayor/Council	D	Finance	D	Information	D	City	D	City	
Departments	D	Auditor	D		D		D	Tech	D	Attorney	D	Clerk	
	D	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	Percent
	D	-----	-----D	-----	-----D	-----	-----D	-----	-----D	-----	-----D	-----	-----
Housing Funds				\$37,486	0.34	\$253,458	1.64	\$243,288	1.34	\$15,897	0.11	\$8,408	0.41
TSJ Fund 536				79,684	0.72	47,747	0.31	26,818	0.15	20,891	0.14	17,690	0.86
SARA													
Police-Strat Sup													
Police-Traffic S	43,039	4.04		46,270	0.42	44,741	0.29	79,088	0.43	151,047	1.04	10,317	0.50
Police-Crime Prv	25,103	2.36		26,988	0.24	26,096	0.17	46,129	0.25	88,101	0.61	6,017	0.29
Police-Investig	202,831	19.03		218,061	1.96	210,848	1.37	372,718	2.05	711,844	4.90	48,620	2.36
Police-Reg.Svcs	12,878	1.21		13,844	0.12	13,387	0.09	23,664	0.13	45,195	0.31	3,087	0.15
Police-Response	776,636	72.88		834,952	7.52	807,333	5.23	1,427,128	7.83	2,725,635	18.77	186,168	9.05
Police-SpecEvent	5,219	0.49		5,612	0.05	5,424	0.04	9,588	0.05	18,314	0.13	1,252	0.06
Trans-SS-Trans													
Trans-St/Landsc				27,851	0.25	30,592	0.20	43,022	0.24	46,158	0.32	6,197	0.30
Trans-Pkg Svcs				49,462	0.45	54,328	0.35	76,404	0.42	81,972	0.56	11,006	0.54
Trans-Pavement				65,451	0.59	71,890	0.47	101,102	0.56	108,468	0.75	14,563	0.71
Trans-TrafficMtc				54,912	0.49	60,315	0.39	84,824	0.47	91,005	0.63	12,218	0.59
Maint Assmt Dist				35,763	0.32	24,187	0.16	32,740	0.18	30,998	0.21	7,944	0.39
Trans-TrafficOps				71,961	0.65	79,042	0.51	111,158	0.61	119,258	0.82	16,011	0.78
Trans-Trans Plng				58,463	0.53	64,215	0.42	90,307	0.50	96,888	0.67	13,008	0.63
Transp-Sanitary				121,717	1.10	133,692	0.87	188,016	1.03	201,716	1.39	27,082	1.32
Transp-Storm Sew				62,464	0.56	68,610	0.44	96,490	0.53	103,520	0.71	13,898	0.68
Fire-SS-EconNeig													
Fire/SS-PubSaf													
Fire-Code Compl				18,261	0.16	45,628	0.30	43,234	0.24	21,788	0.15	4,057	0.20
Fire-Response				593,322	5.34	654,925	4.24	1,088,483	5.98	682,784	4.70	131,939	6.42
Fire/Prevention				19,078	0.17	21,059	0.14	34,999	0.19	21,953	0.15	4,242	0.21
PW/SS-Facilities													
PW-Private Dev.				37,755	0.34	159,382	1.03	261,634	1.44	200,209	1.38	8,434	0.41
PW-Public Fac.				163,473	1.47	608,285	3.94	905,972	4.97	706,662	4.87	36,477	1.77
PBCE-Strat Supp													
PBCE-Rev/Inspect				95,276	0.86	305,428	1.98	614,003	3.37	479,892	3.30	21,255	1.03
PBCE-LongRgPlng				14,477	0.13	17,754	0.11	68,173	0.37	72,854	0.50	3,236	0.16
PBCE/Code Enforc				36,857	0.33	47,031	0.30	236,009	1.30	178,976	1.23	8,228	0.40

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Origins of Cost

Grantee	D	City	D	Human	D	General	D	Police/Dept-Wi	D	Trans/Dept-Wid	D	Fire/Dept-Wide	D
Departments	D	Auditor	D	Resources	D	Services	D		D		D		D
	D	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	Percent
	D	-----	-----D	-----	-----D	-----	-----D	-----	-----D	-----	-----D	-----	-----
Housing Funds		\$93,509	4.21	\$42,215	0.49	\$155,576	0.80						
TSJ Fund 536		34,895	1.57	9,914	0.12	31,529	0.16						
SARA													
Police-Strat Sup													
Police-Traffic S		6,143	0.28	77,502	0.91	113,646	0.58						
Police-Crime Prv		3,583	0.16	45,204	0.53	66,286	0.34						
Police-Investig		28,949	1.30	365,242	4.28	535,580	2.74						
Police-Reg.Svcs		1,838	0.08	23,189	0.27	34,004	0.17						
Police-Response		110,846	4.99	1,398,502	16.39	2,050,724	10.48						
Police-SpecEvent		744	0.03	9,395	0.11	13,778	0.07						
Trans-SS-Trans													
Trans-St/Landsc		4,649	0.21	15,243	0.18	35,236	0.18						
Trans-Pkg Svcs		8,255	0.37	27,070	0.32	62,575	0.32						
Trans-Pavement		10,924	0.49	35,821	0.42	82,801	0.42						
Trans-TrafficMtc		9,165	0.41	30,054	0.35	69,471	0.36						
Maint Assmt Dist		6,713	0.30	12,151	0.14	22,262	0.11						
Trans-TrafficOps		12,011	0.54	39,385	0.46	91,039	0.47						
Trans-Trans Plng		9,758	0.44	31,997	0.37	73,962	0.38						
Transp-Sanitary		20,315	0.91	66,616	0.78	153,985	0.79						
Transp-Storm Sew		10,426	0.47	34,187	0.40	79,024	0.40						
Fire-SS-EconNeig													
Fire/SS-PubSaf													
Fire-Code Compl		12,605	0.57	39,516	0.46	57,333	0.29						
Fire-Response		411,729	18.54	1,289,996	15.12	1,847,498	9.44						
Fire/Prevention		13,240	0.60	41,478	0.49	59,403	0.30						
PW/SS-Facilities													
PW-Private Dev.		8,944	0.40	42,673	0.50	161,686	0.83						
PW-Public Fac.		38,591	1.74	165,910	1.94	1,356,540	6.93						
PBCE-Strat Supp													
PBCE-Rev/Inspect		36,935	1.66	158,478	1.86	397,332	2.03						
PBCE-LongRgPlng		5,651	0.25	17,840	0.21	59,799	0.31						
PBCE/Code Enforc		14,042	0.63	44,467	0.52	293,511	1.50						

NGCS II
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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Origins of Cost

Summary page 34
Schedule G.004
FY 2015

Grantee	D	PW/Dept-Wide	D	PBCE/Dept-Wide	D	OED/Dept-Wide	D	PRNS/Dept-Wide	D	Library/DeptWi	D	ESD/Dept-Wide		
Departments	D		D		D		D		D		D			
	D	Dollars	Percent	D	Dollars	Percent	D	Dollars	Percent	D	Dollars	Percent	Dollars	Percent
	D	-----	-----	D	-----	-----	D	-----	-----	D	-----	-----	-----	-----

Housing Funds *

- TSJ Fund 536
- SARA
- Police-Strat Sup
- Police-Traffic S
- Police-Crime Prv
- Police-Investig
- Police-Reg.Svcs
- Police-Response
- Police-SpecEvent
- Trans-SS-Trans
- Trans-St/Landsc
- Trans-Pkg Svcs
- Trans-Pavement
- Trans-TrafficMtc
- Maint Assmt Dist
- Trans-TrafficOps
- Trans-Trans Plng
- Transp-Sanitary
- Transp-Storm Sew
- Fire-SS-EconNeig
- Fire/SS-PubSaf
- Fire-Code Compl
- Fire-Response
- Fire/Prevention
- PW/SS-Facilities
- PW-Private Dev.
- PW-Public Fac.
- PBCE-Strat Supp
- PBCE-Rev/Inspect
- PBCE-LongRgPlng
- PBCE/Code Enforc

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Origins of Cost

Summary page 35
Schedule G.005
FY 2015

Grantee	D	Variance	D	Summary	
Departments	D		D	Totals	
	D	Dollars	PercentD	Dollars	Percent
	D	-----	-----D	-----	-----
Housing Funds		\$5		\$1,109,978	0.64
TSJ Fund 536		(4)		496,927	0.29
SARA					
Police-Strat Sup					
Police-Traffic S		(2)		1,532,884	0.88
Police-Crime Prv		1		894,080	0.51
Police-Investig		2		7,224,032	4.16
Police-Reg.Svcs		1		458,655	0.26
Police-Response		(2)		27,660,660	15.93
Police-SpecEvent		(1)		185,844	0.11
Trans-SS-Trans					
Trans-St/Landsc				387,913	0.22
Trans-Pkg Svcs		3		688,902	0.40
Trans-Pavement				911,585	0.52
Trans-TrafficMtc		3		764,821	0.44
Maint Assmt Dist		10		344,177	0.20
Trans-TrafficOps		3		1,002,272	0.58
Trans-Trans Plng		3		814,266	0.47
Transp-Sanitary		4		1,695,260	0.98
Transp-Storm Sew		4		870,002	0.50
Fire-SS-EconNeig					
Fire/SS-PubSaf					
Fire-Code Compl		(1)		627,733	0.36
Fire-Response		(3)		19,271,880	11.10
Fire/Prevention		3		619,663	0.36
PW/SS-Facilities					
PW-Private Dev.		(3)		1,194,968	0.69
PW-Public Fac.		(6)		5,534,742	3.19
PBCE-Strat Supp					
PBCE-Rev/Inspect		1		2,892,640	1.67
PBCE-LongRgPlng		3		378,623	0.22
PBCE/Code Enforc		(2)		1,166,771	0.67

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Origins of Cost

Summary page 39
Schedule G.009
FY 2015

Grantee	D	PW/Dept-Wide		D PBCE/Dept-Wide		D OED/Dept-Wide		D PRNS/Dept-Wide		D Library/DeptWi		D ESD/Dept-Wide	
Departments	D	D		D		D		D		D		D	
	D	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	Percent
	D	-----	-----D	-----	-----D	-----	-----D	-----	-----D	-----	-----D	-----	-----

- OED/SS/EconNeigh
- OED/Workforce De
- OED/Bus/Jobs
- OCA/SS/Recr&Cult
- Real Estate Serv
- OCA/Arts&Cult.
- OCA-Outdoor Spec
- PRNS/SS/RecrCult
- PRNS-Comm Svcs
- PRNS-Life Enjoy
- PRNS/Neigh Svcs
- Lib/SS/RecrCult
- Lib-Learn/Ed Sup
- Lib-Info Access
- ESD/SS/EnvUtil
- ESD-Recycle/Garb
- ESD-PotableWater
- ESD-RecycleWater
- ESD-Waste Water
- ESD-Urban Runoff
- ESD-Protect Res.
- Retirement Dept
- Airport
- Benefit Funds
- IWM Fund
- CDBG
- Storm Drain Fund
- WPCP Fund
- Water Funds
- Parking Funds
- Sewer Svce Fund
- Stores Fund

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Origins of Cost

Summary page 40
Schedule G.010
FY 2015

Grantee	D	Variance	D	Summary	
Departments	D		D	Totals	
	D	Dollars	PercentD	Dollars	Percent
	D	-----	-----D	-----	-----
OED/SS/EconNeigh					
OED/Workforce De		4		917,234	0.53
OED/Bus/Jobs		1		492,230	0.28
OCA/SS/Recr&Cult					
Real Estate Serv		3		213,513	0.12
OCA/Arts&Cult.		17		1,208,996	0.70
OCA-Outdoor Spec					
PRNS/SS/RecrCult					
PRNS-Comm Svcs					
PRNS-Life Enjoy		(2)		4,161,805	2.40
PRNS/Neigh Svcs		(3)		6,658,211	3.83
Lib/SS/RecrCult					
Lib-Learn/Ed Sup		1		246,870	0.14
Lib-Info Access		(4)		3,739,324	2.15
ESD/SS/EnvUtil					
ESD-Recycle/Garb		3		707,341	0.41
ESD-PotableWater		1		349,116	0.20
ESD-RecycleWater		1		216,047	0.12
ESD-Waste Water		(8)		4,036,168	2.32
ESD-Urban Runoff				583,463	0.34
ESD-Protect Res.		(6)		127,874	0.07
Retirement Dept		(2)		290,494	0.17
Airport		(4)		3,259,013	1.88
Benefit Funds		8		323,526	0.19
IWM Fund		7		1,154,118	0.66
CDEG				32,838	0.02
Storm Drain Fund		8		371,801	0.21
WPCP Fund		(3)		3,073,036	1.77
Water Funds		4		719,537	0.41
Parking Funds		(10)		613,402	0.35
Sewer Svce Fund		(41)		2,684,066	1.55
Stores Fund					

NGCS II
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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Origins of Cost

Summary page 42
Schedule G.012
FY 2015

Grantee Departments	D	Police	D	Mayor/Council	D	Finance	D	Information	D	City	D	City	
		Auditor	D		D		D	Tech	D	Attorney	D	Clerk	
	D	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	Percent
	D	-----	-----D	-----	-----D	-----	-----D	-----	-----D	-----	-----D	-----	-----
Vehicle M&O Fund				\$32,505	0.29	\$76,069	0.49	\$52,973	0.29	\$17,972	0.12	\$7,211	0.35
Other Unallocatd				7,972	0.07	593,150	3.84	83,208	0.46	457,262	3.15	1,750	0.09
Retirement Funds													
Animal Services				29,695	0.27	105,239	0.68	56,350	0.31	11,046	0.08	6,596	0.32
Unalloc. & DB.				5,623,667	50.65	7,357,714	47.65	5,670,048	31.12	4,407,017	30.35	837,307	40.72
Subtotal		1,065,706	100.00	11,104,900	100.00	15,439,717	100.00	18,216,251	100.00	14,523,445	100.00	2,056,211	100.00
Adj. & Disallow													
Total		1,065,706		11,104,900		15,439,717		18,216,251		14,523,445		2,056,211	

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Origins of Cost

Summary page 43
Schedule G.013
FY 2015

Grantee	D	City	D	Human	D	General	D	Police/Dept-Wi	D	Trans/Dept-Wid	D	Fire/Dept-Wide	
Departments	D	Auditor	D	Resources	D	Services	D		D		D		
	D	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	Percent
	D	-----	-----D	-----	-----D	-----	-----D	-----	-----D	-----	-----D	-----	-----
Vehicle M&O Fund		\$6,417	0.29	\$54,290	0.64	\$71,162	0.36						
Other Unallocatd		7,201	0.32	22,131	0.26	452,177	2.31						
Retirement Funds													
Animal Services		3,664	0.16	35,223	0.41	594,866	3.04						
Unalloc. & DB.		136,005	6.17	3,128,669	36.68	4,086,827	20.86						
		-----		-----		-----							
Subtotal		2,220,908	100.00	8,533,737	100.00	19,568,344	100.00						
Adj. & Disallow													
		-----		-----		-----							
Total		2,220,908		8,533,737		19,568,344							
		=====		=====		=====							

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Origins of Cost

Summary page 44
Schedule G.014
FY 2015

Grantee	D	PW/Dept-Wide	D	PBCE/Dept-Wide	D	OED/Dept-Wide	D	PRNS/Dept-Wide	D	Library/DeptWi	D	ESD/Dept-Wide
Departments	D		D		D		D		D		D	
	D	Dollars	Percent	D	Dollars	Percent	D	Dollars	Percent	D	Dollars	Percent
	D	-----	-----	D	-----	-----	D	-----	-----	D	-----	-----

Vehicle M&O Fund
Other Unallocatd
Retirement Funds
Animal Services
Unalloc. & DB.

Subtotal
Adj. & Disallow

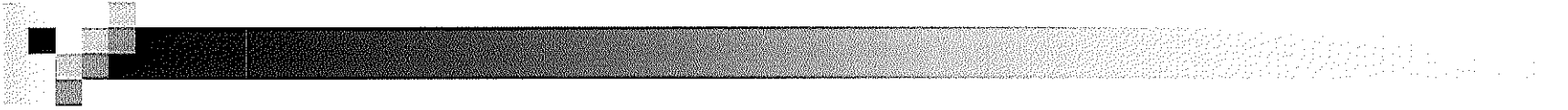
Total

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Origins of Cost

Grantee	D	Variance	D	Summary	
Departments	D		D	Totals	
	D	Dollars	PercentD	Dollars	Percent
	D	-----	-----D	-----	-----
Vehicle M&O Fund		\$10		\$534,257	0.31
Other Unallocatd		(35)		1,828,534	1.05
Retirement Funds					
Animal Services		10		980,471	0.56
Unalloc. & DB.				55,401,357	31.91

Subtotal				173,653,920	100.00
Adj. & Disallow					

Total				173,653,920	



Central Support Allocations



NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Building Occupancy
Costs to be allocated

Detail page 1
Schedule 1.002
FY 2015

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$26,780,875			\$26,780,875
Total to be allocated:	\$26,780,875 -----			\$26,780,875 -----

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Building Occupancy
Schedule of costs to be
allocated by function

Detail page 2
Schedule 1.003
FY 2015

	Total	General & admn	EMO	Service Yards	Comm Bldg	Direct Use	Unallocated
Other expense and cost -----							
Bldg Use Allowance							
Non-Personal	26,780,875			188,887	479,721	3,550,159	22,562,108
Departmental							
Expenditures	26,780,875			188,887	479,721	3,550,159	22,562,108
Functional cost	26,780,875			188,887	479,721	3,550,159	22,562,108
Allocable costs	26,780,875			188,887	479,721	3,550,159	22,562,108
Unallocated	(22,562,108)						(22,562,108)
1st Allocation	4,218,767			188,887	479,721	3,550,159	
	-----			-----	-----	-----	
Total allocated	\$4,218,767			\$188,887	\$479,721	\$3,550,159	
	=====			=====	=====	=====	

NGCS II
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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Building Occupancy
Detail allocation of
EMO

Detail page 3
Schedule 1.004
FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Animal Services		100.000					
Subtotal		100.000					
	-----	-----	-----	-----	-----	-----	-----
Total		100.000					
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Square Footage Occupancy / Building Costs

Source: Fixed Assets Listing

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Building Occupancy
Detail allocation of
Service Yards

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Finance	28,125	7.752	\$14,643		\$14,643		\$14,643
General Services	68,870	18.982	35,856		35,856		35,856
Police/Dept-Wide	19,118	5.269	9,954		9,954		9,954
Trans/Dept-Wide	53,932	14.865	28,079		28,079		28,079
Fire/Dept-Wide	41,197	11.355	21,449		21,449		21,449
PW/Dept-Wide	18,240	5.027	9,496		9,496		9,496
PBCE/Dept-Wide	7,020	1.934	3,655		3,655		3,655
PRNS/Dept-Wide	60,218	16.598	31,352		31,352		31,352
Vehicle M&O Fund	19,763	5.447	10,289		10,289		10,289
Other Unallocatd	46,316	12.771	24,114		24,114		24,114
Subtotal	362,799	100.000	188,887		188,887		188,887
	-----	-----	-----	-----	-----	-----	-----
Total	362,799	100.000	\$188,887		\$188,887		\$188,887
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Square Footage Occupancy / Historical Costs

Source: Fixed Assest Listing / Departmental Survey

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Building Occupancy
Detail allocation of
Comm Bldg

Detail page 5
Schedule 1.006
FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Emerg Svcs	4,902	5.662	\$27,164		\$27,164		\$27,164
Police/Dept-Wide	60,778	70.205	336,793		336,793		336,793
Fire/Dept-Wide	10,994	12.699	60,922		60,922		60,922
PW/Dept-Wide	9,897	11.434	54,842		54,842		54,842
Subtotal	86,571	100.000	479,721		479,721		479,721
	-----	-----	-----	-----	-----	-----	-----
Total	86,571	100.000	\$479,721		\$479,721		\$479,721
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Square Footage Occupancy

Source: General Services Department Survey

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Building Occupancy
Detail allocation of
Direct Use

Detail page 6
Schedule 1.007
FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Police/Dept-Wide	1,835,606	51.704	\$1,835,606		\$1,835,606		\$1,835,606
Fire/Dept-Wide	1,199,138	33.777	1,199,138		1,199,138		1,199,138
OED/Dept-Wide	13,705	0.386	13,705		13,705		13,705
Library/DeptWide	482,198	13.582	482,198		482,198		482,198
Parking Funds	15,951	0.449	15,951		15,951		15,951
Vehicle M&O Fund	3,561	0.102	3,561		3,561		3,561
Subtotal	3,550,159	100.000	3,550,159		3,550,159		3,550,159
	-----	-----	-----	-----	-----	-----	-----
Total	3,550,159	100.000	\$3,550,159		\$3,550,159		\$3,550,159
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Building Cost

Source: General Services Department Survey

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Building Occupancy
Departmental Cost
Allocation Summary

	Total	EMO	Service Yards	Comm Bldg	Direct Use
Emerg Svcs	\$27,164			\$27,164	
Finance	14,643		14,643		
General Services	35,856		35,856		
Police/Dept-Wide	2,182,353		9,954	336,793	1,835,606
Trans/Dept-Wide	28,079		28,079		
Fire/Dept-Wide	1,281,509		21,449	60,922	1,199,138
PW/Dept-Wide	64,338		9,496	54,842	
PBCE/Dept-Wide	3,655		3,655		
OED/Dept-Wide	13,705				13,705
PRNS/Dept-Wide	31,352		31,352		
Library/DeptWide	482,198				482,198
Parking Funds	15,951				15,951
Vehicle M&O Fund	13,850		10,289		3,561
Other Unallocatd	24,114		24,114		
Direct Billed					
Total	\$4,218,767 =====		\$188,887 =====	\$479,721 =====	\$3,550,159 =====

NGCS II
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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Equipment Usage
Costs to be allocated

Detail page 8
Schedule 2.002
FY 2015

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$6,124,720			\$6,124,720
Total to be allocated:	\$6,124,720			\$6,124,720
	=====			=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Equipment Usage
Schedule of costs to be
allocated by function

	Total General & admn	Equip Use Allow
Other expense and cost -----		
Equip Use Allowance	\$6,124,720	\$6,124,720
Departmental		
Expenditures	6,124,720	6,124,720
Functional cost	6,124,720	6,124,720
Allocable costs	6,124,720	6,124,720
1st Allocation	6,124,720	6,124,720
	-----	-----
 Total allocated	 \$6,124,720	 \$6,124,720
	=====	=====

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Equipment Usage
Detail allocation of
Equip Use Allow

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Emerg Svcs	12,748	0.208	\$12,748		\$12,748		\$12,748
Police Auditor	2,065	0.033	2,065		2,065		2,065
Finance	161,964	2.644	161,964		161,964		161,964
Information Tech	115,004	1.877	115,004		115,004		115,004
City Attorney	386	0.006	386		386		386
City Clerk	337	0.005	337		337		337
General Services	1,441,033	23.528	1,441,033		1,441,033		1,441,033
Police/Dept-Wide	1,666,368	27.207	1,666,368		1,666,368		1,666,368
Trans/Dept-Wide	436,056	7.119	436,056		436,056		436,056
Fire/Dept-Wide	1,698,991	27.739	1,698,991		1,698,991		1,698,991
PW/Dept-Wide	100,123	1.634	100,123		100,123		100,123
PBCE/Dept-Wide	105,642	1.724	105,642		105,642		105,642
OED/Dept-Wide	488	0.007	488		488		488
PRNS/Dept-Wide	114,731	1.873	114,731		114,731		114,731
Library/DeptWide	180,119	2.940	180,119		180,119		180,119
ESD/Dept-Wide	56,634	0.924	56,634		56,634		56,634
Housing Funds	1,084	0.017	1,084		1,084		1,084
TSJ Fund 536	28,206	0.460	28,206		28,206		28,206
Retirement Dept	2,741	0.055	2,741		2,741		2,741
Subtotal	6,124,720	100.000	6,124,720		6,124,720		6,124,720
Total	6,124,720	100.000	\$6,124,720		\$6,124,720		\$6,124,720

(A) Alloc basis: Historical Cost

Source: Fixed Asset Listing

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Equipment Usage
Departmental Cost
Allocation Summary

Detail page 11
Schedule 2.005
FY 2015

	Total	Equip Use Allow
Emerg Svcs	\$12,748	\$12,748
Police Auditor	2,065	2,065
Finance	161,964	161,964
Information Tech	115,004	115,004
City Attorney	386	386
City Clerk	337	337
General Services	1,441,033	1,441,033
Police/Dept-Wide	1,666,368	1,666,368
Trans/Dept-Wide	436,056	436,056
Fire/Dept-Wide	1,698,991	1,698,991
PW/Dept-Wide	100,123	100,123
PBCE/Dept-Wide	105,642	105,642
OED/Dept-Wide	488	488
PRNS/Dept-Wide	114,731	114,731
Library/DeptWide	180,119	180,119
ESD/Dept-Wide	56,634	56,634
Housing Funds	1,084	1,084
TSJ Fund 536	28,206	28,206
Retirement Dept	2,741	2,741
Direct Billed		
Total	\$6,124,720	\$6,124,720
	*****	*****

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Costs to be allocated

Detail page 12
Schedule 3.002
FY 2015

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$33,991,372			\$33,991,372
Total to be allocated:	\$33,991,372			\$33,991,372
	=====			=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Schedule of costs to be
allocated by function

	Total General & admn	Pers Benefits	Support Svces	Aud & CPA Rentl	General Liab	WC-Other	WC - Lic	Revenue Collect	Police Programs
Other expense and cost -----									
ANNUAL AUDIT	\$221,000								
BANKING SERVICES	632,697		632,697						
BOND PRO AUDITS	55,000								
CITY AUD PERF AUD	5,000								
CITY DUES/MEMBERSHI	375,000	375,000							
CIVIL SER COMM	17,000	17,000							
E-IDEAS PROGRAM	25,000	25,000							
GENERAL EMPL TUIT	75,000	75,000							
GENERAL LIAB CLAIM	2,000,000				2,000,000				
GRANT COMP SING AUD	76,000		76,000						
INSURANCE PREMIUMS	548,000				548,000				
MAY & CITYCOUN TRAV	10,000	10,000							
ORGANIZATIONAL EPF	90,000		90,000						
PLANNING COMMISSION	23,135								
POL OFF PROF LIAB IN	156,000								156,000
PROPERTY TX ADMIN FE	1,576,000							1,576,000	
PW UNFUNDED PROJECTS	150,000		150,000						
REV ENHANCEMENT CON	455,000							455,000	
SICK LEAVE PAYMENTS	6,000,000								
TRANS DEBT SERVICES	1,032,000								
WRKR COMP CLAIM-FIRE	7,200,000								
WRKR COMP CLAIM-OTH	1,170,000					1,170,000			
WRKR COMP CLAIM-POL	8,600,000								
WRKR COMP CLAIM-PRN	1,500,000								
WRKR COMP CLAIM-PW	320,000								
WRKR COMP CLAIM-DOT	710,000								
WRKR COMP STATE LIC	916,000						916,000		
AUD AND CPA RENTAL	53,540			53,540					

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Schedule of costs to be
allocated by function

PRNS/Lib/Pol/F

Other expense and cost

ANNUAL AUDIT	
BANKING SERVICES	
BOND PRO AUDITS	55,000
CITY AUD PERF AUD	
CITY DUES/MEMBERSHI	
CIVIL SER COMM	
E-IDEAS PROGRAM	
GENERAL EMPL TUIT	
GENERAL LIAB CLAIM	
GRANT COMP SING AUD	
INSURANCE PREMIUMS	
MAY & CITYCOUN TRAV	
ORGANIZATIONAL EFF	
PLANNING COMMISSION	
POL OFF PROF LIAB IN	
PROPERTY TX ADMIN FE	
PW UNFUNDED PROJECTS	
REV ENHANCEMENT CON	
SICK LEAVE PAYMENTS	
TRANS DEBT SERVICES	
WRKR COMP CLAIM-FIRE	
WRKR COMP CLAIM-OTH	
WRKR COMP CLAIM-POL	
WRKR COMP CLAIM-PRN	
WRKR COMP CLAIM-PW	
WRKR COMP CLAIM-DOT	
WRKR COMP STATE LIC	
AUD AND CPA RENTAL	

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Schedule of costs to be
allocated by function

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Schedule 3.003
FY 2015
(continued)

PRNS/Lib/Pol/F

Departmental	
Expenditures	\$55,000
Functional cost	55,000
Allocable costs	55,000
1st Allocation	55,000

Total allocated	\$55,000
	=====

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
Pers Benefits

Detail page 19
Schedule 3.004
FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	61.550	1.088	\$5,464		\$5,464		\$5,464
Emerg Svcs	4.000	0.070	355		355		355
Police Auditor	6.000	0.106	533		533		533
Mayor/Council	27.000	0.477	2,397		2,397		2,397
Finance	108.890	1.925	9,667		9,667		9,667
Information Tech	88.160	1.559	7,826		7,826		7,826
City Attorney	71.500	1.264	6,347		6,347		6,347
City Clerk	15.000	0.265	1,332		1,332		1,332
City Auditor	14.290	0.252	1,269		1,269		1,269
Human Resources	38.240	0.676	3,395		3,395		3,395
General Services	91.370	1.615	8,111		8,111		8,111
Police/Dept-Wide	1,572.370	27.806	139,587		139,587		139,587
Trans/Dept-Wide	384.350	6.796	34,121		34,121		34,121
Fire/Dept-Wide	787.980	13.934	69,953		69,953		69,953
PW/Dept-Wide	300.480	5.313	26,675		26,675		26,675
PBCE/Dept-Wide	260.000	4.597	23,081		23,081		23,081
OED/Dept-Wide	52.750	0.932	4,683		4,683		4,683
PRNS/Dept-Wide	493.990	8.735	43,854		43,854		43,854
Library/DeptWide	317.590	5.616	28,194		28,194		28,194
ESD/Dept-Wide	125.040	2.211	11,100		11,100		11,100
Housing Funds	57.000	1.008	5,060		5,060		5,060
Maint Assmt Dist	6.450	0.114	573		573		573
Retirement Dept	36.500	0.645	3,240		3,240		3,240
Airport	187.000	3.306	16,601		16,601		16,601
Benefit Funds	7.500	0.132	666		666		666
WPCP Fund	356.800	6.309	31,675		31,675		31,675
Water Funds	35.930	0.635	3,190		3,190		3,190
Parking Funds	15.050	0.266	1,336		1,336		1,336
Vehicle M&O Fund	65.100	1.166	5,779		5,779		5,779
Animal Services	66.870	1.182	5,936		5,936		5,936
Subtotal	5,654.750	100.000	502,000		502,000		502,000

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
Pers Benefits

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
	-----	-----	-----	-----	-----	-----	-----
Total	5,654.750	100.000	\$502,000		\$502,000		\$502,000
	-----	-----	-----	-----	-----	-----	-----

(A) Alloc basis: Number of Employees (FTEs)

Source: Adopted FY2013-14 Budget

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
Support Svces

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Schedule 3.005
FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	11,459	0.721	\$6,842		\$6,842		\$6,842
Emerg Svcs	691	0.043	413		413		413
Police Auditor	1,066	0.067	636		636		636
Mayor/Council	11,105	0.698	6,631		6,631		6,631
Finance	15,594	0.981	9,311		9,311		9,311
Information Tech	18,216	1.146	10,876		10,876		10,876
City Attorney	14,544	0.915	8,684		8,684		8,684
City Clerk	2,056	0.129	1,228		1,228		1,228
City Auditor	2,221	0.139	1,326		1,326		1,326
Human Resources	7,142	0.449	4,264		4,264		4,264
General Services	43,847	2.759	26,180		26,180		26,180
Police/Dept-Wide	308,498	19.416	184,199		184,199		184,199
Trans/Dept-Wide	151,183	9.515	90,269		90,269		90,269
Fire/Dept-Wide	169,882	10.691	101,434		101,434		101,434
PW/Dept-Wide	42,857	2.697	25,589		25,589		25,589
PBCE/Dept-Wide	37,440	2.356	22,355		22,355		22,355
OED/Dept-Wide	9,969	0.627	5,952		5,952		5,952
PRNS/Dept-Wide	91,971	5.788	54,914		54,914		54,914
Library/DeptWide	44,022	2.770	26,285		26,285		26,285
ESD/Dept-Wide	214,678	13.511	128,181		128,181		128,181
Housing Funds	8,697	0.547	5,193		5,193		5,193
TSJ Fund 536	22,363	1.407	13,353		13,353		13,353
Maint Assmt Dist	5,675	0.357	3,388		3,388		3,388
Retirement Dept	5,019	0.315	2,997		2,997		2,997
Airport	95,366	6.002	56,941		56,941		56,941
Benefit Funds	15,463	0.973	9,233		9,233		9,233
Storm Drain Fund	11,011	0.693	6,574		6,574		6,574
WPCP Fund	110,300	6.941	65,858		65,858		65,858
Water Funds	5,258	0.330	3,139		3,139		3,139
Parking Funds	8,945	0.562	5,341		5,341		5,341
Sewer Svce Fund	86,656	5.453	51,741		51,741		51,741
Vehicle M&O Fund	8,818	0.570	5,267		5,267		5,267

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
Support Svces

Detail page 22
Schedule 3.005
FY 2015
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Animal Services	6,872	0.432	\$4,103		\$4,103		\$4,103
Subtotal	1,588,884	100.000	948,697		948,697		948,697
	-----	-----	-----	-----	-----	-----	-----
Total	1,588,884	100.000	\$948,697		\$948,697		\$948,697
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Relative Budget Size, All Funds

Source: Adopted FY2013-14 Budget

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
Aud & CPA Rentl

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	5,060	9.450	\$5,060		\$5,060		\$5,060
Mayor/Council	6,600	12.327	6,600		6,600		6,600
Police/Dept-Wide	2,080	3.884	2,080		2,080		2,080
OED/Dept-Wide	13,000	24.280	13,000		13,000		13,000
OCA/Arts&Cult.	26,800	50.059	26,800		26,800		26,800
Subtotal	53,540	100.000	53,540		53,540		53,540
	-----	-----	-----	-----	-----	-----	-----
Total	53,540	100.000	\$53,540		\$53,540		\$53,540
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Cost

Source: Adopted FY2013-14 Budget

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
General Liab

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Schedule 3.007
FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	0.270	0.270	\$6,880		\$6,880		\$6,880
Mayor/Council	19.290	19.290	491,509		491,509		491,509
City Attorney	12.980	12.980	330,730		330,730		330,730
City Clerk	2.750	2.750	70,070		70,070		70,070
General Services	0.010	0.010	255		255		255
Police/Dept-Wide	48.280	48.280	1,230,174		1,230,174		1,230,174
Trans/Dept-Wide	10.400	10.400	264,992		264,992		264,992
Fire/Dept-Wide	3.370	3.370	85,868		85,868		85,868
PW/Dept-Wide	0.320	0.320	8,154		8,154		8,154
PRNS/Dept-Wide	2.220	2.220	56,566		56,566		56,566
ESD/Dept-Wide	0.110	0.110	2,802		2,802		2,802
Subtotal	100.000	100.000	2,548,000		2,548,000		2,548,000
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$2,548,000		\$2,548,000		\$2,548,000
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Program Costs

Source: FMS Actuals for FY2012-13

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
WC-Other

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	5.180	5.180	\$60,606		\$60,606		\$60,606
Mayor/Council	0.110	0.110	1,287		1,287		1,287
Finance	1.770	1.770	20,709		20,709		20,709
Information Tech	0.860	0.860	10,062		10,062		10,062
City Attorney	0.550	0.550	6,435		6,435		6,435
City Clerk	0.020	0.020	234		234		234
Human Resources	1.740	1.740	20,358		20,358		20,358
PBCE/Dept-Wide	14.470	14.470	169,299		169,299		169,299
OED/Dept-Wide	13.430	13.430	157,131		157,131		157,131
Library/DeptWide	1.880	1.880	21,996		21,996		21,996
ESD/Dept-Wide	1.930	1.930	22,581		22,581		22,581
Housing Funds	3.070	3.070	35,919		35,919		35,919
TSJ Fund 536	2.890	2.890	33,813		33,813		33,813
Maint Assmt Dist	0.090	0.090	1,053		1,053		1,053
Airport	17.610	17.610	206,037		206,037		206,037
IWM Fund	0.480	0.480	5,616		5,616		5,616
WPCP Fund	18.930	18.930	221,481		221,481		221,481
Water Funds	1.260	1.260	14,742		14,742		14,742
Parking Funds	0.190	0.190	2,223		2,223		2,223
Sewer Svce Fund	6.290	6.290	73,593		73,593		73,593
Vehicle M&O Fund	7.250	7.250	84,825		84,825		84,825
Subtotal	100.000	100.000	1,170,000		1,170,000		1,170,000
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Total	100.000	100.000	\$1,170,000		\$1,170,000		\$1,170,000
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(A) Alloc basis: Worker's Comp Claims

Source: FMS Actuals for FY2012-13

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
WC - Lic

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Schedule 3.009
FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	0.580	0.580	\$5,313		\$5,313		\$5,313
Mayor/Council	0.010	0.010	92		92		92
Finance	0.200	0.200	1,832		1,832		1,832
Information Tech	0.100	0.100	916		916		916
City Attorney	0.060	0.060	550		550		550
Human Resources	0.190	0.190	1,740		1,740		1,740
General Services	1.470	1.470	13,465		13,465		13,465
Police/Dept-Wide	41.130	41.130	376,751		376,751		376,751
Trans/Dept-Wide	3.730	3.730	34,167		34,167		34,167
Fire/Dept-Wide	35.560	35.560	325,730		325,730		325,730
PW/Dept-Wide	1.220	1.220	11,175		11,175		11,175
PBCE/Dept-Wide	1.610	1.610	14,748		14,748		14,748
OED/Dept-Wide	1.490	1.490	13,648		13,648		13,648
PRNS/Dept-Wide	5.140	5.140	47,082		47,082		47,082
Library/DeptWide	0.210	0.210	1,924		1,924		1,924
ESD/Dept-Wide	0.220	0.220	2,015		2,015		2,015
Housing Funds	0.340	0.340	3,114		3,114		3,114
TSJ Fund 536	0.320	0.320	2,931		2,931		2,931
Maint Assmt Dist	0.010	0.010	92		92		92
OCA/Arts&Cult.	0.010	0.010	92		92		92
Airport	1.970	1.970	18,045		18,045		18,045
IWM Fund	0.050	0.050	458		458		458
WPCP Fund	2.110	2.110	19,328		19,328		19,328
Water Funds	0.140	0.140	1,282		1,282		1,282
Parking Funds	0.020	0.020	183		183		183
Sewer Svce Fund	0.700	0.700	6,412		6,412		6,412
Vehicle M&O Fund	0.810	0.810	7,420		7,420		7,420
Other Unallocatd	0.600	0.600	5,495		5,495		5,495
Subtotal	100.000	100.000	916,000		916,000		916,000

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
WC - Lic

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FY 2015
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Total	100.000	100.000	\$916,000		\$916,000		\$916,000
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(A) Alloc basis: Workers' Comp Claims Costs

Source: Risk Management Reports

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
Revenue Collect

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	11,068	1.647	\$33,456		\$33,456		\$33,456
Emerg Svcs	691	0.102	2,089		2,089		2,089
Police Auditor	1,077	0.160	3,255		3,255		3,255
Mayor/Council	11,105	1.652	33,567		33,567		33,567
Finance	12,618	1.877	38,141		38,141		38,141
Information Tech	14,229	2.117	43,010		43,010		43,010
City Attorney	12,376	1.841	37,409		37,409		37,409
City Clerk	2,256	0.335	6,819		6,819		6,819
City Auditor	2,114	0.314	6,390		6,390		6,390
Human Resources	6,371	0.948	19,258		19,258		19,258
General Services	18,911	2.814	57,163		57,163		57,163
Police/Dept-Wide	306,848	45.668	927,518		927,518		927,518
Trans/Dept-Wide	26,907	4.004	81,332		81,332		81,332
Fire/Dept-Wide	154,715	23.026	467,661		467,661		467,661
PW/Dept-Wide	2,199	0.327	6,647		6,647		6,647
PBCE/Dept-Wide	4,515	0.671	13,648		13,648		13,648
OED/Dept-Wide	3,406	0.506	10,295		10,295		10,295
PRNS/Dept-Wide	46,289	6.889	139,919		139,919		139,919
Library/DeptWide	26,067	3.879	78,793		78,793		78,793
ESD/Dept-Wide	1,034	0.165	3,127		3,127		3,127
Housing Funds	242	0.036	731		731		731
Animal Services	6,872	1.022	20,772		20,772		20,772
Subtotal	671,910	100.000	2,031,000		2,031,000		2,031,000
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Total	671,910	100.000	\$2,031,000		\$2,031,000		\$2,031,000
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Relative Budget Size, General Fund

Source: Adopted FY2013-14 Budget

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
Police Programs

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Police/Dept-Wide	100.000	100.000	\$156,000		\$156,000		\$156,000
Subtotal	100.000	100.000	156,000		156,000		156,000
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$156,000		\$156,000		\$156,000
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Program Costs

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
Fire Programs

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Fire/Dept-Wide	100.000	100.000					
Subtotal	100.000	100.000					
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000					
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Program Cost

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
Auditor Prgms

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Auditor	100.000	100.000	\$226,000		\$226,000		\$226,000
Subtotal	100.000	100.000	226,000		226,000		226,000
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$226,000		\$226,000		\$226,000
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Program Cost

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
Sick Lv Pmts

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	0.260	0.260	\$15,600		\$15,600		\$15,600
Finance	1.240	1.240	74,400		74,400		74,400
Information Tech	1.110	1.110	66,600		66,600		66,600
City Attorney	6.980	6.980	418,800		418,800		418,800
City Clerk	1.760	1.760	105,600		105,600		105,600
Human Resources	0.510	0.510	30,600		30,600		30,600
General Services	1.390	1.390	83,400		83,400		83,400
Police/Dept-Wide	59.930	59.930	3,595,800		3,595,800		3,595,800
Trans/Dept-Wide	6.080	6.080	364,800		364,800		364,800
Fire/Dept-Wide	5.700	5.700	342,000		342,000		342,000
PW/Dept-Wide	1.710	1.710	102,600		102,600		102,600
PBCE/Dept-Wide	4.300	4.300	258,000		258,000		258,000
OED/Dept-Wide	0.120	0.120	7,200		7,200		7,200
PRNS/Dept-Wide	3.990	3.990	239,400		239,400		239,400
Library/DeptWide	1.900	1.900	114,000		114,000		114,000
ESD/Dept-Wide	2.750	2.750	165,000		165,000		165,000
Housing Funds	0.020	0.020	1,200		1,200		1,200
Airport	0.250	0.250	15,000		15,000		15,000
Subtotal	100.000	100.000	6,000,000		6,000,000		6,000,000
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$6,000,000		\$6,000,000		\$6,000,000
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(A) Alloc basis: Direct Program Cost

Source: FMS Actuals for FY2012-13

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
Planning Svcs

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PBCE/Dept-Wide	100.000	100.000	\$23,135		\$23,135		\$23,135
Subtotal	100.000	100.000	23,135		23,135		23,135
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$23,135		\$23,135		\$23,135
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Program Cost

Source: Adopted FY2013-14 Budget

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
WC-Fire

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FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Fire/Dept-Wide	100.000	100.000	\$7,200,000		\$7,200,000		\$7,200,000
Subtotal	100.000	100.000	7,200,000		7,200,000		7,200,000
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$7,200,000		\$7,200,000		\$7,200,000
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Cost

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
WC-Pol

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Police/Dept-Wide	100.000	100.000	\$8,600,000		\$8,600,000		\$8,600,000
Subtotal	100.000	100.000	8,600,000		8,600,000		8,600,000
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$8,600,000		\$8,600,000		\$8,600,000
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Cost

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
WC-DOT

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FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Trans/Dept-Wide	100.000	100.000	\$710,000		\$710,000		\$710,000
Subtotal	100.000	100.000	710,000		710,000		710,000
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$710,000		\$710,000		\$710,000
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Cost

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
WC-PW

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PW/Dept-Wide	100.000	100.000	\$320,000		\$320,000		\$320,000
Subtotal	100.000	100.000	320,000		320,000		320,000
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$320,000		\$320,000		\$320,000
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Cost

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
WC-PRNS

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Schedule 3.020
FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PRNS/Dept-Wide	100.000	100.000	\$1,500,000		\$1,500,000		\$1,500,000
Subtotal	100.000	100.000	1,500,000		1,500,000		1,500,000
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$1,500,000		\$1,500,000		\$1,500,000
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Cost

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
Ret Act by Dept

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	1.220	1.220	\$12,590		\$12,590		\$12,590
Police Auditor	0.140	0.140	1,445		1,445		1,445
Mayor/Council	0.840	0.840	8,669		8,669		8,669
Finance	1.600	1.600	16,512		16,512		16,512
Information Tech	1.420	1.420	14,654		14,654		14,654
City Attorney	1.670	1.670	17,234		17,234		17,234
City Clerk	0.200	0.200	2,064		2,064		2,064
City Auditor	0.250	0.250	2,580		2,580		2,580
Human Resources	0.710	0.710	7,327		7,327		7,327
General Services	2.820	2.820	29,102		29,102		29,102
Police/Dept-Wide	36.720	36.720	378,950		378,950		378,950
Trans/Dept-Wide	5.480	5.480	56,554		56,554		56,554
Fire/Dept-Wide	19.780	19.780	204,130		204,130		204,130
PW/Dept-Wide	4.480	4.480	46,234		46,234		46,234
PBCE/Dept-Wide	3.610	3.610	37,255		37,255		37,255
OED/Dept-Wide	1.220	1.220	12,590		12,590		12,590
PRNS/Dept-Wide	4.160	4.160	42,931		42,931		42,931
Library/DeptWide	2.380	2.380	24,562		24,562		24,562
ESD/Dept-Wide	6.870	6.870	70,898		70,898		70,898
Housing Funds	0.970	0.970	10,010		10,010		10,010
Retirement Dept	0.490	0.490	5,057		5,057		5,057
Airport	2.970	2.970	30,652		30,652		30,652
Subtotal	100.000	100.000	1,032,000		1,032,000		1,032,000
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Total	100.000	100.000	\$1,032,000		\$1,032,000		\$1,032,000
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis:

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of
PRNS/Lib/Pol/Fr

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FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Police/Dept-Wide	17	17.000	\$9,350		\$9,350		\$9,350
OED/Dept-Wide	33	33.000	18,150		18,150		18,150
PRNS/Dept-Wide	33	33.000	18,150		18,150		18,150
Maint Assmt Dist	17	17.000	9,350		9,350		9,350
Subtotal	100	100.000	55,000		55,000		55,000
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Total	100	100.000	\$55,000		\$55,000		\$55,000
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis:

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02/13/2014City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Departmental Cost
Allocation Summary

	Total	Pers Benefits	Support Svces	Aud & CPA Rentl	General Liab	WC-Other	WC - Lic	Revenue Collect	Police Programs	Fire Programs
City Manager	\$151,811	\$5,464	\$6,842	\$5,060	\$6,880	\$60,606	\$5,313	\$33,456		
Emerg Svcs	2,857	355	413					2,089		
Police Auditor	5,869	533	636					3,255		
Mayor/Council	550,752	2,397	6,631	6,600	491,509	1,287	92	33,567		
Finance	170,572	9,667	9,311			20,709	1,832	38,141		
Information Tech	153,944	7,826	10,876			10,062	916	43,010		
City Attorney	826,189	6,347	8,684		330,730	6,435	550	37,409		
City Clerk	187,347	1,332	1,228		70,070	234		6,819		
City Auditor	237,565	1,269	1,326					6,390		
Human Resources	86,942	3,395	4,264			20,358	1,740	19,258		
General Services	217,676	8,111	26,180		255		13,465	57,163		
Police/Dept-Wide	15,600,409	139,587	184,199	2,080	1,230,174		376,751	927,518	156,000	
Trans/Dept-Wide	1,636,235	34,121	90,269		264,992		34,167	81,332		
Fire/Dept-Wide	8,796,776	69,953	101,434		85,868		325,730	467,661		
PW/Dept-Wide	547,074	26,675	25,589		8,154		11,175	6,647		
PBCE/Dept-Wide	561,521	23,081	22,355			169,299	14,748	13,648		
OED/Dept-Wide	242,649	4,683	5,952	13,000		157,131	13,648	10,295		
PRNS/Dept-Wide	2,142,816	43,854	54,914		56,566		47,082	139,919		
Library/DeptWide	295,754	28,194	26,285			21,996	1,924	78,793		
ESD/Dept-Wide	405,704	11,100	128,181		2,802	22,581	2,015	3,127		
Housing Funds	61,227	5,060	5,193			35,919	3,114	731		
TSJ Fund 536	50,097		13,353			33,813	2,931			
Maint Assmt Dist	14,456	573	3,388			1,053	92			
OCA/Arts&Cult.	26,892			26,800			92			
Retirement Dept	11,294	3,240	2,997							
Airport	343,276	16,601	56,941			206,037	18,045			
Benefit Funds	9,899	666	9,233							
IWM Fund	6,074					5,616	458			
Storm Drain Fund	6,574		6,574							
WPCP Fund	338,342	31,675	65,858			221,481	19,328			
Water Funds	22,353	3,190	3,139			14,742	1,282			
Parking Funds	9,083	1,336	5,341			2,223	183			

Sewer Svce Fund

131,746

51,741

73,593

6,412

Sewer Svce Fund

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Building Leases
Costs to be allocated

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Schedule 4.002
FY 2015

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$1,853,143			\$1,853,143
Total to be allocated:	\$1,853,143			\$1,853,143
	*****			*****

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Building Leases
Schedule of costs to be
allocated by function

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Schedule 4.003
FY 2015

	Total General & admn	Building Leases
Other expense and cost -----		
Building Leases	\$1,853,143	\$1,853,143
Departmental		
Expenditures	1,853,143	1,853,143
Functional cost	1,853,143	1,853,143
Allocable costs	1,853,143	1,853,143
1st Allocation	1,853,143	1,853,143
	-----	-----
Total allocated	\$1,853,143	\$1,853,143
	=====	=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Building Leases
Detail allocation of
Building Leases

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Police Auditor	62,695	3.383	\$62,695		\$62,695		\$62,695
Information Tech	43,164	2.329	43,164		43,164		43,164
Human Resources	70,714	3.815	70,714		70,714		70,714
General Services	26,084	1.407	26,084		26,084		26,084
Police/Dept-Wide	1,598,921	86.281	1,598,921		1,598,921		1,598,921
Trans/Dept-Wide	20,787	1.121	20,787		20,787		20,787
PRNS/Dept-Wide	30,778	1.664	30,778		30,778		30,778
Subtotal	1,853,143	100.000	1,853,143		1,853,143		1,853,143
	-----	-----	-----	-----	-----	-----	-----
Total	1,853,143	100.000	\$1,853,143		\$1,853,143		\$1,853,143
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Budgeted Lease Costs

Source: Adopted FY2013-14 Budget

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Building Leases
Departmental Cost
Allocation Summary

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	Total	Building Leases
Police Auditor	\$62,695	\$62,695
Information Tech	43,164	43,164
Human Resources	70,714	70,714
General Services	26,084	26,084
Police/Dept-Wide	1,598,921	1,598,921
Trans/Dept-Wide	20,787	20,787
PRNS/Dept-Wide	30,778	30,778
Direct Billed		
Total	\$1,853,143	\$1,853,143
	*****	*****

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Manager
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$11,459,226			\$11,459,226
Allocated additions:				
City-Wide Programs	151,811		151,811	
City Manager		93,179	93,179	
Emergency Svcs		4,081	4,081	
Mayor & City Council		42,409	42,409	
Finance		48,469	48,469	
Information Technology		837,896	837,896	
City Attorney		504,813	504,813	
City Clerk		12,002	12,002	
City Auditor		1,089,754	1,089,754	
Human Resources		55,456	55,456	
General Services		336,981	336,981	
Total allocated additions:	151,811	3,025,040	3,176,851	3,176,851
Total to be allocated:	\$11,611,037	\$3,025,040		\$14,636,077
	*****	*****		*****

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Manager
Schedule of costs to be
allocated by function

Detail page 50
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FY 2015

	Total	General & admn	Manager Svces	Budget Svces	Capital Fund	Sewer Svc Fd	Unallocated
Wages & benefits							

SALARIES & WAGES	\$6,414,945		\$4,447,646	\$1,566,223	\$349,339	\$11,832	\$39,905
FRINGE BENEFITS	4,039,080		2,722,927	1,040,156	237,921	5,520	32,556
Other expense and cost							

Non-Personal	1,005,201		691,220	307,856		6,125	
Departmental							
Expenditures	11,459,226		7,861,793	2,914,235	587,260	23,477	72,461
Functional cost	11,459,226		7,861,793	2,914,235	587,260	23,477	72,461
Additions: 1st							
Others	151,811	151,811					
Reallocate admin		(151,811)	104,152	38,608	7,780	311	960
Allocable costs	11,611,037		7,965,945	2,952,843	595,040	23,788	73,421
Unallocated	(73,421)						(73,421)
1st Allocation	11,537,616		7,965,945	2,952,843	595,040	23,788	
-----			-----	-----	-----	-----	
Additions: 2nd							
Others	3,025,040	3,025,040					
Reallocate admin		(3,025,040)	2,075,379	769,308	155,027	6,198	19,128
Allocable costs	3,025,040		2,075,379	769,308	155,027	6,198	19,128
Unallocated	(19,128)						(19,128)
2nd Allocation	3,005,912		2,075,379	769,308	155,027	6,198	
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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Manager
Schedule of costs to be
allocated by function

	Total	General & admn	Manager Svces	Budget Svces	Capital Fund	Sewer Svc Fd	Unallocated
Total allocated	\$14,543,528 *****		\$10,041,324 *****	\$3,722,151 *****	\$750,067 *****	\$29,986 *****	

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Manager
Detail allocation of
Manager Svces

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User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	11,459	0.721	\$57,450		\$57,450		\$57,450
Emerg Svcs	691	0.043	3,464		3,464	909	4,373
Police Auditor	1,066	0.067	5,344		5,344	1,403	6,747
Mayor/Council	11,105	0.698	55,675		55,675	14,611	70,286
Finance	15,594	0.981	78,181		78,181	20,517	98,698
Information Tech	18,216	1.146	91,327		91,327	23,966	115,293
City Attorney	14,544	0.915	72,917		72,917	19,135	92,052
City Clerk	2,056	0.129	10,308		10,308	2,705	13,013
City Auditor	2,221	0.139	11,135		11,135	2,922	14,057
Human Resources	7,142	0.449	35,807		35,807	9,397	45,204
General Services	43,847	2.759	219,829		219,829	57,688	277,517
Police/Dept-Wide	308,498	19.416	1,546,669		1,546,669	405,883	1,952,552
Trans/Dept-Wide	151,183	9.515	757,963		757,963	198,908	956,871
Fire/Dept-Wide	169,882	10.691	851,711		851,711	223,510	1,075,221
PW/Dept-Wide	42,857	2.697	214,866		214,866	56,386	271,252
PBCE/Dept-Wide	37,440	2.356	187,707		187,707	49,259	236,966
OED/Dept-Wide	9,969	0.627	49,980		49,980	13,116	63,096
PRNS/Dept-Wide	91,971	5.788	461,101		461,101	121,004	582,105
Library/DeptWide	44,022	2.770	220,706		220,706	57,919	278,625
ESD/Dept-Wide	214,678	13.511	1,076,298		1,076,298	282,447	1,358,745
Housing Funds	8,697	0.547	43,603	(43,603)		11,442	11,442
TSJ Fund 536	22,363	1.407	112,118		112,118	29,422	141,540
Maint Assmt Dist	5,675	0.357	28,452		28,452	7,466	35,918
Retirement Dept	5,019	0.315	25,163		25,163	6,603	31,766
Airport	95,366	6.002	478,122	(210,524)	267,598	125,471	393,069
Benefit Funds	15,463	0.973	77,524		77,524	20,344	97,868
Storm Drain Fund	11,011	0.693	55,204		55,204	14,487	69,691
WPCP Fund	110,300	6.941	552,994	(39,168)	513,826	145,119	658,945
Water Funds	5,258	0.330	26,361		26,361	6,918	33,279
Parking Funds	8,945	0.562	44,846		44,846	11,769	56,615
Sewer Svce Fund	86,656	5.453	434,454	(23,477)	410,977	114,011	524,988
Vehicle M&O Fund	8,818	0.570	44,213		44,213	11,601	55,814

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Manager
Detail allocation of
Manager Svces

Detail page 53
Schedule 5.004
FY 2015
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Animal Services	6,872	0.432	\$34,453		\$34,453	\$9,041	\$43,494
Subtotal	1,588,884	100.000	7,965,945	(316,772)	7,649,173	2,075,379	9,724,552
	-----	-----	-----	-----	-----	-----	-----
Direct Billed				316,772	316,772		316,772
Total	1,588,884	100.000	\$7,965,945		\$7,965,945	\$2,075,379	\$10,041,324
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Relative Budget Size, All Funds

Source: Adopted FY2013-14 Budget

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Manager
Detail allocation of
Budget Svces

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FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	1.210	1.210	\$35,729		\$35,729		\$35,729
Police Auditor	0.440	0.440	12,993		12,993	3,426	16,419
Mayor/Council	1.540	1.540	45,474		45,474	11,992	57,466
Finance	4.080	4.080	120,476		120,476	31,772	152,248
Information Tech	1.760	1.760	51,970		51,970	13,706	65,676
City Attorney	2.650	2.650	78,250		78,250	20,636	98,886
City Clerk	0.990	0.990	29,233		29,233	7,709	36,942
City Auditor	1.430	1.430	42,226		42,226	11,136	53,362
Human Resources	4.190	4.190	123,724		123,724	32,629	156,353
Police/Dept-Wide	5.290	5.290	156,205		156,205	41,195	197,400
Trans/Dept-Wide	8.490	8.490	250,696		250,696	66,114	316,810
Fire/Dept-Wide	6.060	6.060	178,942		178,942	47,191	226,133
PW/Dept-Wide	8.160	8.160	240,952		240,952	63,544	304,496
PBCE/Dept-Wide	4.960	4.960	146,461		146,461	38,625	185,086
OED/Dept-Wide	3.420	3.420	100,987		100,987	26,633	127,620
PRNS/Dept-Wide	8.490	8.490	250,696		250,696	66,114	316,810
Library/DeptWide	3.860	3.860	113,980		113,980	30,059	144,039
ESD/Dept-Wide	2.100	2.100	62,010		62,010	16,353	78,363
Housing Funds	3.090	3.090	91,243		91,243	24,063	115,306
TSJ Fund 536	0.330	0.330	9,744		9,744	2,570	12,314
Maint Assmt Dist	0.770	0.770	22,737		22,737	5,996	28,733
OED/Workforce De	2.760	2.760	81,498		81,498	21,493	102,991
Retirement Dept	1.880	1.880	55,513		55,513	14,640	70,153
Airport	4.630	4.630	136,717		136,717	36,055	172,772
Benefit Funds	2.650	2.650	78,250		78,250	20,636	98,886
IWM Fund	2.430	2.430	71,754		71,754	18,923	90,677
CDBG	0.880	0.880	25,985		25,985	6,853	32,838
Storm Drain Fund	1.210	1.210	35,729		35,729	9,423	45,152
WPCP Fund	2.100	2.100	62,010		62,010	16,353	78,363
Water Funds	1.760	1.760	51,970		51,970	13,706	65,676
Parking Funds	0.880	0.880	25,985		25,985	6,853	32,838
Sewer Svce Fund	1.990	1.990	58,762		58,762	15,497	74,259

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Manager
Detail allocation of
Budget Svces

Detail page 55
Schedule 5.005
FY 2015
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Vehicle M&O Fund	1.100	1.100	\$32,481		\$32,481	\$8,566	\$41,047
Other Unallocatd	2.420	2.420	71,461		71,461	18,847	90,308
Subtotal	100.000	100.000	2,952,843		2,952,843	769,308	3,722,151
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$2,952,843		\$2,952,843	\$769,308	\$3,722,151
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Level of Effort

Source: Budget Office Survey

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Manager
Detail allocation of
Capital Fund

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Schedule 5.006
FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Police/Dept-Wide	3.370	3.370	\$20,053		\$20,053	\$5,224	\$25,277
Trans/Dept-Wide	16.100	16.100	95,801		95,801	24,959	120,760
Fire/Dept-Wide	3.370	3.370	20,053		20,053	5,224	25,277
PRNS/Dept-Wide	43.450	43.450	258,545		258,545	67,359	325,904
Library/DeptWide	4.120	4.120	24,516		24,516	6,387	30,903
ESD/Dept-Wide	7.120	7.120	42,367		42,367	11,038	53,405
PW-Public Fac.	8.240	8.240	49,031		49,031	12,774	61,805
Airport	14.230	14.230	84,674		84,674	22,062	106,736
Subtotal	100.000	100.000	595,040		595,040	155,027	750,067
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$595,040		\$595,040	\$155,027	\$750,067
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Cost

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Manager
Detail allocation of
Sewer Svc Fd

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Sewer Svce Fund	100.000	100.000	\$23,788		\$23,788	\$6,198	\$29,986
Subtotal	100.000	100.000	23,788		23,788	6,198	29,986
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$23,788		\$23,788	\$6,198	\$29,986
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Cost

Source: Adopted FY2013-14 Budget

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Manager
Departmental Cost
Allocation Summary

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Schedule 5.008
FY 2015

	Total	Manager Svces	Budget Svces	Capital Fund	Sewer Svc Fd
City Manager	\$93,179	\$57,450	\$35,729		
Emerg Svcs	4,373	4,373			
Police Auditor	23,166	6,747	16,419		
Mayor/Council	127,752	70,286	57,466		
Finance	250,946	98,698	152,248		
Information Tech	180,969	115,293	65,676		
City Attorney	190,938	92,052	98,886		
City Clerk	49,955	13,013	36,942		
City Auditor	67,419	14,057	53,362		
Human Resources	201,557	45,204	156,353		
General Services	277,517	277,517			
Police/Dept-Wide	2,175,229	1,952,552	197,400	25,277	
Trans/Dept-Wide	1,394,441	956,871	316,810	120,760	
Fire/Dept-Wide	1,326,631	1,075,221	226,133	25,277	
PW/Dept-Wide	575,748	271,252	304,496		
PBCE/Dept-Wide	422,052	236,966	185,086		
OED/Dept-Wide	190,716	63,096	127,620		
PRNS/Dept-Wide	1,224,819	582,105	316,810	325,904	
Library/DeptWide	453,567	278,625	144,039	30,903	
ESD/Dept-Wide	1,490,513	1,358,745	78,363	53,405	
Housing Funds	126,748	11,442	115,306		
TSJ Fund 536	153,854	141,540	12,314		
Maint Assmt Dist	64,651	35,918	28,733		
PW-Public Fac.	61,805			61,805	
OED/Workforce De	102,991		102,991		
Retirement Dept	101,919	31,766	70,153		
Airport	672,577	393,069	172,772	106,736	
Benefit Funds	196,754	97,868	98,886		
IWM Fund	90,677		90,677		
CDBG	32,838		32,838		
Storm Drain Fund	114,843	69,691	45,152		
WPCP Fund	737,308	658,945	78,363		

Water Funds

98,955

33,279

65,676

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Manager
Departmental Cost
Allocation Summary

Detail page 59
Schedule 5.008
FY 2015
(continued)

	Total	Manager Svces	Budget Svces	Capital Fund	Sewer Svc Fd
Parking Funds	\$89,453	\$56,615	\$32,838		
Sewer Svce Fund	629,233	524,988	74,259		29,986
Vehicle M&O Fund	96,861	55,814	41,047		
Other Unallocatd	90,308		90,308		
Animal Services	43,494	43,494			
Direct Billed	316,772	316,772			
Total	\$14,543,528 =====	\$10,041,324 =====	\$3,722,151 =====	\$750,067 =====	\$29,986 =====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Emergency Svcs
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$715,383			\$715,383
Allocated additions:				
Building Occupancy	27,164		27,164	
Equipment Usage	12,748		12,748	
City-Wide Programs	2,857		2,857	
City Manager	3,464	909	4,373	
Emergency Svcs		246	246	
Mayor & City Council		2,557	2,557	
Finance		1,619	1,619	
Information Technology		57,172	57,172	
City Clerk		724	724	
Human Resources		2,340	2,340	
General Services		95,360	95,360	
Total allocated additions:	46,233	160,927	207,160	207,160
Total to be allocated:	\$761,616	\$160,927		\$922,543
	=====	=====		=====

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Emergency Svcs
Schedule of costs to be
allocated by function

Detail page 61
Schedule 6.003
FY 2015

	Total General & admn	Dept Svcs	Unallocated
Wages & benefits			

SALARIES & WAGES	\$364,991	\$236,764	\$128,227
FRINGE BENEFITS	289,283	242,800	46,483
Other expense and cost			

Non-Personal Svcs	61,109	51,943	9,166
Departmental			
Expenditures	715,383	531,507	183,876
Functional cost	715,383	531,507	183,876
Additions: 1st			
Others	46,233	46,233	
Reallocate admin	(46,233)	34,350	11,883
Allocable costs	761,616	565,857	195,759
Unallocated	(195,759)		(195,759)
1st Allocation	565,857	565,857	

Additions: 2nd			
Others	160,927	160,927	
Reallocate admin	(160,927)	119,564	41,363
Allocable costs	160,927	119,564	41,363
Unallocated	(41,363)		(41,363)
2nd Allocation	119,564	119,564	

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Emergency Svcs
Schedule of costs to be
allocated by function

Detail page 62
Schedule 6.003
FY 2015
(continued)

	Total General & admn	Dept Svcs	Unallocated
Total allocated	\$685,421 =====	\$685,421 =====	

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Emergency Svcs
Detail allocation of
Dept Svcs

Detail page 63
Schedule 6.004
FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	11,459	0.721	\$4,081		\$4,081		\$4,081
Emerg Svcs	691	0.043	246		246		246
Police Auditor	1,066	0.067	380		380	81	461
Mayor/Council	11,105	0.698	3,955		3,955	842	4,797
Finance	15,594	0.981	5,554		5,554	1,182	6,736
Information Tech	18,216	1.146	6,487		6,487	1,381	7,868
City Attorney	14,544	0.915	5,180		5,180	1,103	6,283
City Clerk	2,056	0.129	732		732	156	888
City Auditor	2,221	0.139	791		791	168	959
Human Resources	7,142	0.449	2,544		2,544	542	3,086
General Services	43,847	2.759	15,615		15,615	3,325	18,940
Police/Dept-Wide	308,498	19.416	109,867		109,867	23,393	133,260
Trans/Dept-Wide	151,183	9.515	53,842		53,842	11,464	65,306
Fire/Dept-Wide	169,882	10.691	60,501		60,501	12,882	73,383
PW/Dept-Wide	42,857	2.697	15,263		15,263	3,250	18,513
PBCE/Dept-Wide	37,440	2.356	13,334		13,334	2,839	16,173
OED/Dept-Wide	9,969	0.627	3,550		3,550	756	4,306
PRNS/Dept-Wide	91,971	5.788	32,754		32,754	6,974	39,728
Library/DeptWide	44,022	2.770	15,678		15,678	3,338	19,016
ESD/Dept-Wide	214,678	13.511	76,454		76,454	16,279	92,733
Housing Funds	8,697	0.547	3,097		3,097	659	3,756
TSJ Fund 536	22,363	1.407	7,964		7,964	1,696	9,660
Maint Assmt Dist	5,675	0.357	2,021		2,021	430	2,451
Retirement Dept	5,019	0.315	1,787		1,787	381	2,168
Airport	95,366	6.002	33,963		33,963	7,232	41,195
Benefit Funds	15,463	0.973	5,507		5,507	1,173	6,680
Storm Drain Fund	11,011	0.693	3,921		3,921	835	4,756
WPCP Fund	110,300	6.941	39,282		39,282	8,364	47,646
Water Funds	5,258	0.330	1,873		1,873	399	2,272
Parking Funds	8,945	0.562	3,186		3,186	678	3,864
Sewer Svce Fund	86,656	5.453	30,861		30,861	6,571	37,432
Vehicle M&O Fund	8,818	0.570	3,140		3,140	670	3,810

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Emergency Svcs
Detail allocation of
Dept Svcs

Detail page 64
Schedule 6.004
FY 2015
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Animal Services	6,872	0.432	\$2,447		\$2,447	\$521	\$2,968
Subtotal	1,588,884	100.000	565,857		565,857	119,564	685,421
	-----	-----	-----	-----	-----	-----	-----
Total	1,588,884	100.000	\$565,857		\$565,857	\$119,564	\$685,421
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Relative Budget Size, All Funds

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Emergency Svcs
Departmental Cost
Allocation Summary

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	Total	Dept Svcs
City Manager	\$4,081	\$4,081
Emerg Svcs	246	246
Police Auditor	461	461
Mayor/Council	4,797	4,797
Finance	6,736	6,736
Information Tech	7,868	7,868
City Attorney	6,283	6,283
City Clerk	888	888
City Auditor	959	959
Human Resources	3,086	3,086
General Services	18,940	18,940
Police/Dept-Wide	133,260	133,260
Trans/Dept-Wide	65,306	65,306
Fire/Dept-Wide	73,383	73,383
PW/Dept-Wide	18,513	18,513
PBCE/Dept-Wide	16,173	16,173
OED/Dept-Wide	4,306	4,306
PRNS/Dept-Wide	39,728	39,728
Library/DeptWide	19,016	19,016
ESD/Dept-Wide	92,733	92,733
Housing Funds	3,756	3,756
TSJ Fund 536	9,660	9,660
Maint Assmt Dist	2,451	2,451
Retirement Dept	2,168	2,168
Airport	41,195	41,195
Benefit Funds	6,680	6,680
Storm Drain Fund	4,756	4,756
WPCP Fund	47,646	47,646
Water Funds	2,272	2,272
Parking Funds	3,864	3,864
Sewer Svce Fund	37,432	37,432
Vehicle M&O Fund	3,810	3,810

Animal Services

2,968

2,968

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Emergency Svcs
Departmental Cost
Allocation Summary

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(continued)

Total	Dept Svcs
-------	--------------

Direct Billed

Total	\$685,421	\$685,421
	=====	=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Independent Police Auditor
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$1,065,706			\$1,065,706
Allocated additions:				
Equipment Usage	2,065		2,065	
City-Wide Programs	5,869		5,869	
Building Leases	62,695		62,695	
City Manager	18,337	4,829	23,166	
Emergency Svcs	380	81	461	
Mayor & City Council		3,945	3,945	
Finance		2,869	2,869	
Information Technology		22,713	22,713	
City Attorney		32,340	32,340	
City Clerk		1,117	1,117	
Human Resources		3,510	3,510	
Total allocated additions:	89,346	71,404	160,750	160,750
Total to be allocated:	\$1,155,052	\$71,404		\$1,226,456
	=====	=====		=====

NGCS II
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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Independent Police Auditor
Schedule of costs to be
allocated by function

	Total General & admn		Police Aud Svcs
Wages & benefits			

SALARIES & WAGES	\$626,116		\$626,116
FRINGE BENEFITS	414,225		414,225
Other expense and cost			

Non-Personal	25,365		25,365
Departmental			
Expenditures	1,065,706		1,065,706
Functional cost	1,065,706		1,065,706
Additions: 1st			
Others	89,346	89,346	
Reallocate admin		(89,346)	89,346
Allocable costs	1,155,052		1,155,052
1st Allocation	1,155,052		1,155,052
-----			-----
Additions: 2nd			
Others	71,404	71,404	
Reallocate admin		(71,404)	71,404
Allocable costs	71,404		71,404
2nd Allocation	71,404		71,404
-----			-----

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Independent Police Auditor
Schedule of costs to be
allocated by function

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FY 2015
(continued)

	Total General & admn	Police Aud Svcs
Total allocated	\$1,226,456 =====	\$1,226,456 =====

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Independent Police Auditor
Detail allocation of
Police Aud Svcs

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Police/Dept-Wide	100.000	100.000	\$1,155,052		\$1,155,052	\$71,404	\$1,226,456
Subtotal	100.000	100.000	1,155,052		1,155,052	71,404	1,226,456
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$1,155,052		\$1,155,052	\$71,404	\$1,226,456
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Support to Police Department Programs

Source: Adopted FY2013-14 Budget

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Independent Police Auditor
Departmental Cost
Allocation Summary

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FY 2015

	Total	Police Aud Svcs
Police/Dept-Wide	\$1,226,456	\$1,226,456
Direct Billed		
Total	\$1,226,456	\$1,226,456
	=====	=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Mayor & City Council
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$11,104,900			\$11,104,900
Allocated additions:				
City-Wide Programs	550,752		550,752	
City Manager	101,149	26,603	127,752	
Emergency Svcs	3,955	842	4,797	
Mayor & City Council		41,099	41,099	
Finance		26,867	26,867	
Information Technology		75,609	75,609	
City Attorney		1,075,919	1,075,919	
City Clerk		11,631	11,631	
City Auditor		13,881	13,881	
Human Resources		16,128	16,128	
General Services		273,718	273,718	
Total allocated additions:	655,856	1,562,297	2,218,153	2,218,153
Total to be allocated:	\$11,760,756	\$1,562,297		\$13,323,053
	*****	*****		*****

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Mayor & City Council
Schedule of costs to be
allocated by function

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Schedule 8.003
FY 2015

	Total	General & admn	Department Svcs	Redev Agency	Unallocated
Wages & benefits					

SALARIES & WAGES	\$7,429,207		\$3,714,604		\$3,714,603
FRINGE BENEFITS	3,675,693		1,837,846		1,837,847
Other expense and cost					

Non-Personal					
Departmental					
Expenditures	11,104,900		5,552,450		5,552,450
Functional cost	11,104,900		5,552,450		5,552,450
Additions: 1st					
Others	655,856	655,856			
Reallocate admin		(655,856)	327,928		327,928
Allocable costs	11,760,756		5,880,378		5,880,378
Unallocated	(5,880,378)				(5,880,378)
1st Allocation	5,880,378		5,880,378		
-----			-----		
Additions: 2nd					
Others	1,562,297	1,562,297			
Reallocate admin		(1,562,297)	781,149		781,148
Allocable costs	1,562,297		781,149		781,148
Unallocated	(781,148)				(781,148)
2nd Allocation	781,149		781,149		
-----			-----		

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Mayor & City Council
Schedule of costs to be
allocated by function

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Schedule 8.003
FY 2015
(continued)

	Total	General & admn	Department Svcs	Redev Agency	Unallocated
Total allocated	\$6,661,527 -----		\$6,661,527 -----		

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Mayor & City Council
Detail allocation of
Department Svcs

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	11,459	0.721	\$42,409		\$42,409		\$42,409
Emerg Svcs	691	0.043	2,557		2,557		2,557
Police Auditor	1,066	0.067	3,945		3,945		3,945
Mayor/Council	11,105	0.698	41,099		41,099		41,099
Finance	15,594	0.981	57,713		57,713	7,786	65,499
Information Tech	18,216	1.146	67,416		67,416	9,095	76,511
City Attorney	14,544	0.915	53,827		53,827	7,261	61,088
City Clerk	2,056	0.129	7,609		7,609	1,027	8,636
City Auditor	2,221	0.139	8,220		8,220	1,109	9,329
Human Resources	7,142	0.449	26,432		26,432	3,566	29,998
General Services	43,847	2.759	162,275		162,275	21,892	184,167
Police/Dept-Wide	308,498	19.416	1,141,735		1,141,735	154,026	1,295,761
Trans/Dept-Wide	151,183	9.515	559,521		559,521	75,482	635,003
Fire/Dept-Wide	169,882	10.691	628,725		628,725	84,818	713,543
PW/Dept-Wide	42,857	2.697	158,612		158,612	21,397	180,009
PBCE/Dept-Wide	37,440	2.356	138,564		138,564	18,693	157,257
OED/Dept-Wide	9,969	0.627	36,895		36,895	4,977	41,872
PRNS/Dept-Wide	91,971	5.788	340,380		340,380	45,919	386,299
Library/DeptWide	44,022	2.770	162,923		162,923	21,979	184,902
ESD/Dept-Wide	214,678	13.511	794,512		794,512	107,184	901,696
Housing Funds	8,697	0.547	32,187		32,187	4,342	36,529
TSJ Fund 536	22,363	1.407	82,764		82,764	11,165	93,929
Maint Assmt Dist	5,675	0.357	21,003		21,003	2,833	23,836
Retirement Dept	5,019	0.315	18,575		18,575	2,506	21,081
Airport	95,366	6.002	352,945		352,945	47,614	400,559
Benefit Funds	15,463	0.973	57,228		57,228	7,720	64,948
Storm Drain Fund	11,011	0.693	40,751		40,751	5,498	46,249
WPCP Fund	110,300	6.941	408,215		408,215	55,070	463,285
Water Funds	5,258	0.330	19,460		19,460	2,625	22,085
Parking Funds	8,945	0.562	33,105		33,105	4,466	37,571
Sewer Svce Fund	86,656	5.453	320,709		320,709	43,265	363,974
Vehicle M&O Fund	8,818	0.570	32,634		32,634	4,403	37,037

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Mayor & City Council
Detail allocation of
Department Svcs

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FY 2015
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Animal Services	6,872	0.432	\$25,433		\$25,433	\$3,431	\$28,864
Subtotal	1,588,884	100.000	5,880,378		5,880,378	781,149	6,661,527
	-----	-----	-----	-----	-----	-----	-----
Total	1,588,884	100.000	\$5,880,378		\$5,880,378	\$781,149	\$6,661,527
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Relative Budget Size, All Funds

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Mayor & City Council
Detail allocation of
Redev Agency

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Animal Services		100.000					
Subtotal		100.000					
	-----	-----	-----	-----	-----	-----	-----
Total		100.000					
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Cost

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Mayor & City Council
Departmental Cost
Allocation Summary

	Total	Department Svcs	Redev Agency
City Manager	\$42,409	\$42,409	
Emerg Svcs	2,557	2,557	
Police Auditor	3,945	3,945	
Mayor/Council	41,099	41,099	
Finance	65,499	65,499	
Information Tech	76,511	76,511	
City Attorney	61,088	61,088	
City Clerk	8,636	8,636	
City Auditor	9,329	9,329	
Human Resources	29,998	29,998	
General Services	184,167	184,167	
Police/Dept-Wide	1,295,761	1,295,761	
Trans/Dept-Wide	635,003	635,003	
Fire/Dept-Wide	713,543	713,543	
PW/Dept-Wide	180,009	180,009	
PBCE/Dept-Wide	157,257	157,257	
OED/Dept-Wide	41,872	41,872	
PRNS/Dept-Wide	386,299	386,299	
Library/DeptWide	184,902	184,902	
ESD/Dept-Wide	901,696	901,696	
Housing Funds	36,529	36,529	
TSJ Fund 536	93,929	93,929	
Maint Assmt Dist	23,836	23,836	
Retirement Dept	21,081	21,081	
Airport	400,559	400,559	
Benefit Funds	64,948	64,948	
Storm Drain Fund	46,249	46,249	
WPCP Fund	463,285	463,285	
Water Funds	22,085	22,085	
Parking Funds	37,571	37,571	
Sewer Svce Fund	363,974	363,974	
Vehicle M&O Fund	37,037	37,037	

Animal Services

28,864

28,864

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Mayor & City Council
Departmental Cost
Allocation Summary

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Schedule 8.006
FY 2015
(continued)

	Total	Department Svcs	Redev Agency
Direct Billed			
Total	\$6,661,527	\$6,661,527	
	-----	-----	

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$15,439,717			\$15,439,717
Allocated additions:				
Building Occupancy	14,643		14,643	
Equipment Usage	161,964		161,964	
City-Wide Programs	170,572		170,572	
City Manager	198,657	52,289	250,946	
Emergency Svcs	5,554	1,182	6,736	
Mayor & City Council	57,713	7,786	65,499	
Finance		107,216	107,216	
Information Technology		1,721,182	1,721,182	
City Attorney		583,728	583,728	
City Clerk		16,333	16,333	
Human Resources		70,402	70,402	
General Services		520,660	520,660	
Total allocated additions:	609,103	3,080,778	3,689,881	3,689,881
Total to be allocated:	\$16,048,820	\$3,080,778		\$19,129,598
	=====	=====		=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Schedule of costs to be
allocated by function

	Total General & admn	General Acctg	Payroll Svces	Accts Payable	Procurement	Procur-PBCE Dev	Materials Mgmt	Accts Receiv	Special Assess
Wages & benefits									

SALARIES & WAGES	\$8,649,613	\$830,668	\$593,170	\$451,592	\$702,208	\$81,093	\$23,851	\$614,816	\$99,378
FRINGE BENEFITS	5,871,967	529,391	426,584	287,204	467,301	34,963	21,040	467,030	75,867
Other expense and cost									

Non Personal	918,137	93,936	67,078	51,068	79,409	9,170	2,697	62,006	11,238
Departmental									
Expenditures	15,439,717	1,453,995	1,086,832	789,864	1,248,918	125,226	47,588	1,143,852	186,483
Functional cost	15,439,717	1,453,995	1,086,832	789,864	1,248,918	125,226	47,588	1,143,852	186,483
Additions: 1st									
Others	609,103	609,103							
Reallocate admin		(609,103)	57,361	42,876	31,160	49,270	4,940	1,877	45,125
Allocable costs	16,048,820	1,511,356	1,129,708	821,024	1,298,188	130,166	49,465	1,188,977	193,840
Unallocated	(5,396,309)								
1st Allocation	10,652,511	1,511,356	1,129,708	821,024	1,298,188	130,166	49,465	1,188,977	193,840

Additions: 2nd									
Others	3,080,778	3,080,778							
Reallocate admin		(3,080,778)	290,124	216,862	157,606	249,204	24,987	9,496	228,240
Allocable costs	3,080,778	290,124	216,862	157,606	249,204	24,987	9,496	228,240	37,210
Unallocated	(1,035,889)								
2nd Allocation	2,044,889	290,124	216,862	157,606	249,204	24,987	9,496	228,240	37,210

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Schedule of costs to be
allocated by function

Detail page 82
Schedule 9.003
FY 2015
(continued)

	Debt Services	Debt Sv Housing	Fixed Assets	Fixed Assets-Ai	Sewer Services	UBS Acctg Svces	Sp Acct Fnd 443	Public Wrks 150	Dev Fee Program	Ins 001
Wages & benefits										

SALARIES & WAGES	\$403,225	\$59,628	\$64,894	\$16,223	\$249,542	\$884,252		\$29,648	\$48,409	\$181,442
FRINGE BENEFITS	235,599	37,571	45,626	11,407	206,350	669,749		19,737	43,753	106,794
Other expense and cost										

Non Personal	40,666	6,014	7,338	1,835	25,167	89,180		3,353	5,474	18,299
Departmental										
Expenditures	679,490	103,213	117,858	29,465	481,059	1,643,181		52,738	97,636	306,535
Functional cost	679,490	103,213	117,858	29,465	481,059	1,643,181		52,738	97,636	306,535
Additions: 1st										
Others										
Reallocate admin	26,806	4,072	4,650	1,162	18,978	64,824		2,081	3,852	12,093
Allocable costs	706,296	107,285	122,508	30,627	500,037	1,708,005		54,819	101,488	318,628
Unallocated										
1st Allocation	706,296	107,285	122,508	30,627	500,037	1,708,005		54,819	101,488	318,628
	-----	-----	-----	-----	-----	-----		-----	-----	-----
Additions: 2nd										
Others										
Reallocate admin	135,583	20,595	23,517	5,879	95,989	327,874		10,523	19,482	61,165
Allocable costs	135,583	20,595	23,517	5,879	95,989	327,874		10,523	19,482	61,165
Unallocated										
2nd Allocation	135,583	20,595	23,517	5,879	95,989	327,874		10,523	19,482	61,165
	-----	-----	-----	-----	-----	-----		-----	-----	-----

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Schedule of costs to be
allocated by function

Detail page 83
Schedule 9.003
FY 2015
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	Ins 513	Ins 423	SARA/RDA	Unallocated
Wages & benefits -----				
SALARIES & WAGES	\$70,118	\$22,328	\$296,768	\$2,926,360
FRINGE BENEFITS	37,078	16,758	168,348	1,963,817
Other expense and cost -----				
Non Personal	7,072	2,252	33,560	301,325
Departmental				
Expenditures	114,268	41,338	498,676	5,191,502
Functional cost	114,268	41,338	498,676	5,191,502
Additions: 1st Others				
Reallocate admin	4,508	1,631	19,673	204,807
Allocable costs	118,776	42,969	518,349	5,396,309
Unallocated				(5,396,309)
1st Allocation	118,776	42,969	518,349	
-----	-----	-----	-----	
Additions: 2nd Others				
Reallocate admin	22,801	8,248	99,504	1,035,889
Allocable costs	22,801	8,248	99,504	1,035,889
Unallocated				(1,035,889)
2nd Allocation	22,801	8,248	99,504	
-----	-----	-----	-----	

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02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Schedule of costs to be
allocated by function

Detail page 85
Schedule 9.003
FY 2015
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	Debt Services	Debt Sv Housing	Fixed Assets	Fixed Assets-Ai	Sewer Services	UBS Acctg Svces	Sp Acct Fnd 443	Public Wrks 150	Dev Fee Program	Ins 001
Total allocated	\$841,879	\$127,880	\$146,025	\$36,506	\$596,026	\$2,035,879		\$65,342	\$120,970	\$379,793
	=====	=====	=====	=====	=====	=====		=====	=====	=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Schedule of costs to be
allocated by function

	Ins	Ins	SARA/RDA	Unallocated
	513	423		
Total allocated	\$141,577	\$51,217	\$617,853	
	=====	=====	=====	

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Detail allocation of
General Acctg

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Schedule 9.004
FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	11,459	0.721	\$10,900		\$10,900		\$10,900
Emerg Svcs	691	0.043	657		657		657
Police Auditor	1,066	0.067	1,014		1,014		1,014
Mayor/Council	11,105	0.698	10,563		10,563		10,563
Finance	15,594	0.981	14,833		14,833		14,833
Information Tech	18,216	1.146	17,327		17,327	3,412	20,739
City Attorney	14,544	0.915	13,834		13,834	2,724	16,558
City Clerk	2,056	0.129	1,956		1,956	385	2,341
City Auditor	2,221	0.139	2,113		2,113	416	2,529
Human Resources	7,142	0.449	6,794		6,794	1,338	8,132
General Services	43,847	2.759	41,708		41,708	8,213	49,921
Police/Dept-Wide	308,498	19.416	293,445		293,445	57,782	351,227
Trans/Dept-Wide	151,183	9.515	143,806		143,806	28,317	172,123
Fire/Dept-Wide	169,882	10.691	161,593		161,593	31,819	193,412
PW/Dept-Wide	42,857	2.697	40,766		40,766	8,027	48,793
PBCE/Dept-Wide	37,440	2.356	35,613		35,613	7,013	42,626
OED/Dept-Wide	9,969	0.627	9,483		9,483	1,867	11,350
PRNS/Dept-Wide	91,971	5.788	87,483		87,483	17,226	104,709
Library/DeptWide	44,022	2.770	41,874		41,874	8,245	50,119
ESD/Dept-Wide	214,678	13.511	204,203		204,203	40,209	244,412
Housing Funds	8,697	0.547	8,273		8,273	1,629	9,902
TSJ Fund 536	22,363	1.407	21,272		21,272	4,189	25,461
Maint Assmt Dist	5,675	0.357	5,398		5,398	1,063	6,461
Retirement Dept	5,019	0.315	4,774		4,774	940	5,714
Airport	95,366	6.002	90,713		90,713	17,862	108,575
Benefit Funds	15,463	0.973	14,708		14,708	2,896	17,604
Storm Drain Fund	11,011	0.693	10,474		10,474	2,062	12,536
WPCP Fund	110,300	6.941	104,918		104,918	20,659	125,577
Water Funds	5,258	0.330	5,001		5,001	985	5,986
Parking Funds	8,945	0.562	8,509		8,509	1,675	10,184
Sewer Svce Fund	86,656	5.453	82,428		82,428	16,231	98,659
Vehicle M&O Fund	8,818	0.570	8,386		8,386	1,653	10,039

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Detail allocation of
General Acctg

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Animal Services	6,872	0.432	\$6,537		\$6,537	\$1,287	\$7,824
Subtotal	1,588,884	100.000	1,511,356		1,511,356	290,124	1,801,480
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Total	1,588,884	100.000	\$1,511,356		\$1,511,356	\$290,124	\$1,801,480
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(A) Alloc basis: Relative Budget Size, All Funds

Source: Adopted FY2013-14 Budget

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Detail allocation of
Payroll Svces

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User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	61.550	1.088	\$12,296		\$12,296		\$12,296
Emerg Svcs	4.000	0.070	799		799		799
Police Auditor	6.000	0.106	1,199		1,199		1,199
Mayor/Council	27.000	0.477	5,394		5,394		5,394
Finance	108.890	1.925	21,754		21,754		21,754
Information Tech	88.160	1.559	17,613		17,613	3,510	21,123
City Attorney	71.500	1.264	14,284		14,284	2,846	17,130
City Clerk	15.000	0.265	2,997		2,997	597	3,594
City Auditor	14.290	0.252	2,855		2,855	569	3,424
Human Resources	38.240	0.676	7,640		7,640	1,522	9,162
General Services	91.370	1.615	18,254		18,254	3,638	21,892
Police/Dept-Wide	1,572.370	27.806	314,129		314,129	62,597	376,726
Trans/Dept-Wide	384.350	6.796	76,786		76,786	15,301	92,087
Fire/Dept-Wide	787.980	13.934	157,423		157,423	31,370	188,793
FW/Dept-Wide	300.480	5.313	60,030		60,030	11,962	71,992
PBCE/Dept-Wide	260.000	4.597	51,943		51,943	10,351	62,294
OED/Dept-Wide	52.750	0.932	10,538		10,538	2,100	12,638
PRNS/Dept-Wide	493.990	8.735	98,690		98,690	19,666	118,356
Library/DeptWide	317.590	5.616	63,448		63,448	12,644	76,092
ESD/Dept-Wide	125.040	2.211	24,981		24,981	4,978	29,959
Housing Funds	57.000	1.008	11,387		11,387	2,269	13,656
Maint Assmt Dist	6.450	0.114	1,289		1,289	257	1,546
Retirement Dept	36.500	0.645	7,292		7,292	1,453	8,745
Airport	187.000	3.306	37,359		37,359	7,445	44,804
Benefit Funds	7.500	0.132	1,498		1,498	299	1,797
WPCP Fund	356.800	6.309	71,282		71,282	14,205	85,487
Water Funds	35.930	0.635	7,178		7,178	1,430	8,608
Parking Funds	15.050	0.266	3,007		3,007	599	3,606
Vehicle M&O Fund	65.100	1.166	13,004		13,004	2,592	15,596
Animal Services	66.870	1.182	13,359		13,359	2,662	16,021
Subtotal	5,654.750	100.000	1,129,708		1,129,708	216,862	1,346,570

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Detail allocation of
Payroll Svces

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
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Total	5,654.750	100.000	\$1,129,708		\$1,129,708	\$216,862	\$1,346,570
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(A) Alloc basis: Number of Employees (FTEs)

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Detail allocation of
Accts Payable

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	1.220	1.220	\$10,016		\$10,016		\$10,016
Police Auditor	0.050	0.050	411		411		411
Mayor/Council	1.020	1.020	8,374		8,374		8,374
Finance	2.020	2.020	16,585		16,585		16,585
Information Tech	0.750	0.750	6,158		6,158	1,235	7,393
City Attorney	0.940	0.940	7,718		7,718	1,548	9,266
City Clerk	0.460	0.460	3,777		3,777	758	4,535
City Auditor	0.070	0.070	575		575	115	690
Human Resources	5.850	5.850	48,030		48,030	9,635	57,665
General Services	11.770	11.770	96,635		96,635	19,386	116,021
Police/Dept-Wide	3.990	3.990	32,759		32,759	6,572	39,331
Trans/Dept-Wide	7.180	7.180	58,950		58,950	11,826	70,776
Fire/Dept-Wide	3.170	3.170	26,026		26,026	5,221	31,247
PW/Dept-Wide	8.530	8.530	70,033		70,033	14,049	84,082
PBCE/Dept-Wide	1.010	1.010	8,292		8,292	1,664	9,956
OED/Dept-Wide	3.340	3.340	27,422		27,422	5,501	32,923
PRNS/Dept-Wide	6.580	6.580	54,023		54,023	10,838	64,861
Library/DeptWide	7.880	7.880	64,697		64,697	12,979	77,676
ESD/Dept-Wide	17.210	17.210	141,298		141,298	28,346	169,644
Housing Funds	3.950	3.950	32,430		32,430	6,506	38,936
TSJ Fund 536	0.220	0.220	1,806		1,806	362	2,168
Retirement Dept	1.360	1.360	11,166		11,166	2,240	13,406
Airport	10.850	10.850	89,081		89,081	17,870	106,951
Animal Services	0.580	0.580	4,762		4,762	955	5,717
Subtotal	100.000	100.000	821,024		821,024	157,606	978,630
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Total	100.000	100.000	\$821,024		\$821,024	\$157,606	\$978,630
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(A) Alloc basis: Number and Dollar Amount of Invoices

Source: FMS Actuals for FY2012-13

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Detail allocation of
Procurement

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	0.930	0.930	\$12,073		\$12,073		\$12,073
Finance	2.010	2.010	26,094		26,094		26,094
Information Tech	2.790	2.790	36,219		36,219	7,163	43,382
City Attorney	0.140	0.140	1,817		1,817	359	2,176
City Clerk	1.070	1.070	13,891		13,891	2,747	16,638
City Auditor	0.070	0.070	909		909	180	1,089
Human Resources	1.000	1.000	12,982		12,982	2,568	15,550
General Services	20.400	20.400	264,830		264,830	52,378	317,208
Police/Dept-Wide	11.380	11.380	147,734		147,734	29,218	176,952
Trans/Dept-Wide	8.660	8.660	112,423		112,423	22,235	134,658
Fire/Dept-Wide	4.800	4.800	62,313		62,313	12,324	74,637
PW/Dept-Wide	4.150	4.150	53,875		53,875	10,655	64,530
PBCE/Dept-Wide	1.290	1.290	16,747		16,747	3,312	20,059
OED/Dept-Wide	1.070	1.070	13,891		13,891	2,747	16,638
PRNS/Dept-Wide	7.020	7.020	91,133		91,133	18,024	109,157
Library/DeptWide	3.940	3.940	51,149		51,149	10,116	61,265
ESD/Dept-Wide	7.730	7.730	100,350		100,350	19,847	120,197
Housing Funds	0.430	0.430	5,582		5,582	1,104	6,686
TSJ Fund 536	1.790	1.790	23,238		23,238	4,596	27,834
Retirement Dept	0.360	0.360	4,673		4,673	924	5,597
Airport	7.370	7.370	95,676		95,676	18,923	114,599
WPCP Fund	11.600	11.600	150,589		150,589	29,784	180,373
Subtotal	100.000	100.000	1,298,188		1,298,188	249,204	1,547,392
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Total	100.000	100.000	\$1,298,188		\$1,298,188	\$249,204	\$1,547,392
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(A) Alloc basis: Number of Puchase Requisitions Processed

Source: Financial Management System

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Detail allocation of
Procur-PBCE Dev

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PBCE-Rev/Inspect	100.000	100.000	\$130,166		\$130,166	\$24,987	\$155,153
Subtotal	100.000	100.000	130,166		130,166	24,987	155,153
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Total	100.000	100.000	\$130,166		\$130,166	\$24,987	\$155,153
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(A) Alloc basis:

City of San Jose
CW 14-15 COST ALLOCATION PLAN

Finance
Detail allocation of
Materials Mgmt

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	11,459	0.721	\$357		\$357		\$357
Emerg Svcs	691	0.043	22		22		22
Police Auditor	1,066	0.067	33		33		33
Mayor/Council	11,105	0.698	346		346		346
Finance	15,594	0.981	485		485		485
Information Tech	18,216	1.146	567		567	112	679
City Attorney	14,544	0.915	453		453	89	542
City Clerk	2,056	0.129	64		64	13	77
City Auditor	2,221	0.139	69		69	14	83
Human Resources	7,142	0.449	222		222	44	266
General Services	43,847	2.759	1,365		1,365	269	1,634
Police/Dept-Wide	308,498	19.416	9,604		9,604	1,891	11,495
Trans/Dept-Wide	151,183	9.515	4,707		4,707	927	5,634
Fire/Dept-Wide	169,882	10.691	5,289		5,289	1,041	6,330
PW/Dept-Wide	42,857	2.697	1,334		1,334	263	1,597
PBCE/Dept-Wide	37,440	2.356	1,166		1,166	230	1,396
OED/Dept-Wide	9,969	0.627	310		310	61	371
PRNS/Dept-Wide	91,971	5.788	2,863		2,863	564	3,427
Library/DeptWide	44,022	2.770	1,370		1,370	270	1,640
ESD/Dept-Wide	214,678	13.511	6,683		6,683	1,316	7,999
Housing Funds	8,697	0.547	271		271	53	324
TSJ Fund 536	22,363	1.407	696		696	137	833
Maint Assmt Dist	5,675	0.357	177		177	35	212
Retirement Dept	5,019	0.315	156		156	31	187
Airport	95,366	6.002	2,969		2,969	585	3,554
Benefit Funds	15,463	0.973	481		481	95	576
Storm Drain Fund	11,011	0.693	343		343	68	411
WPCP Fund	110,300	6.941	3,434		3,434	676	4,110
Water Funds	5,258	0.330	164		164	32	196
Parking Funds	8,945	0.562	278		278	55	333
Sewer Svce Fund	86,656	5.453	2,698		2,698	531	3,229
Vehicle M&O Fund	8,818	0.570	275		275	52	327

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Detail allocation of
Materials Mgmt

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Animal Services	6,872	0.432	\$214		\$214	\$42	\$256
Subtotal	1,588,884	100.000	49,465		49,465	9,496	58,961
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Total	1,588,884	100.000	\$49,465		\$49,465	\$9,496	\$58,961
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(A) Alloc basis: Relative Budget Size, All Funds

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Detail allocation of
Accts Receiv

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Finance	1.410	1.410	\$16,765		\$16,765		\$16,765
Information Tech	0.070	0.070	832		832	162	994
Human Resources	0.640	0.640	7,609		7,609	1,482	9,091
General Services	1.440	1.440	17,121		17,121	3,334	20,455
Police/Dept-Wide	8.160	8.160	97,021		97,021	18,891	115,912
Trans/Dept-Wide	14.780	14.780	175,731		175,731	34,216	209,947
Fire/Dept-Wide	12.830	12.830	152,546		152,546	29,702	182,248
PW/Dept-Wide	2.710	2.710	32,221		32,221	6,274	38,495
PBCE/Dept-Wide	3.280	3.280	38,998		38,998	7,593	46,591
PRNS/Dept-Wide	1.150	1.150	13,673		13,673	2,662	16,335
ESD/Dept-Wide	19.280	19.280	229,235	(229,235)		44,634	44,634
Housing Funds	0.270	0.270	3,210		3,210	625	3,835
Airport	20.320	20.320	241,600		241,600	47,042	288,642
Sewer Svce Fund	7.950	7.950	94,524	(11,665)	82,859	18,404	101,263
Animal Services	5.710	5.710	67,891		67,891	13,219	81,110
Subtotal	100.000	100.000	1,188,977	(240,900)	948,077	228,240	1,176,317
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Direct Billed				240,900	240,900		240,900
Total	100.000	100.000	\$1,188,977		\$1,188,977	\$228,240	\$1,417,217
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(A) Alloc basis: Dollar Amount and Volume of Invoices Processes

Source: Revenue Plus

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Detail allocation of
Special Assess

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PW/Dept-Wide	100.000	100.000	\$193,840		\$193,840	\$37,210	\$231,050
Subtotal	100.000	100.000	193,840		193,840	37,210	231,050
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Total	100.000	100.000	\$193,840		\$193,840	\$37,210	\$231,050
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(A) Alloc basis: Direct Allocation - Public Works

Source: Adopted FY2013-14 Budget

(A) Alloc basis: Direct Cost

Source: Debt Management Survey

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Detail allocation of
Debt Sv Housing

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Housing Funds	100.000	100.000	\$107,285	\$(89,576)	\$17,709	\$20,595	\$38,304
Subtotal	100.000	100.000	107,285	(89,576)	17,709	20,595	38,304

Direct Billed				89,576	89,576		89,576
Total	100.000	100.000	\$107,285		\$107,285	\$20,595	\$127,880
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(A) Alloc basis: Direct Cost

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Detail allocation of
Fixed Assets

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Tech	3.110	3.110	\$3,810		\$3,810	\$731	\$4,541
General Services	0.190	0.190	233		233	45	278
Police/Dept-Wide	32.880	32.880	40,281		40,281	7,732	48,013
Trans/Dept-Wide	1.170	1.170	1,433		1,433	275	1,708
Fire/Dept-Wide	14.200	14.200	17,396		17,396	3,339	20,735
PW/Dept-Wide	1.560	1.560	1,911		1,911	367	2,278
PBCE/Dept-Wide	1.560	1.560	1,911		1,911	367	2,278
PRNS/Dept-Wide	0.780	0.780	956		956	183	1,139
TSJ Fund 536	0.190	0.190	233		233	45	278
Storm Drain Fund	0.390	0.390	478		478	92	570
Vehicle M&O Fund	43.970	43.970	53,866		53,866	10,341	64,207
Subtotal	100.000	100.000	122,508		122,508	23,517	146,025
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Total	100.000	100.000	\$122,508		\$122,508	\$23,517	\$146,025
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(A) Alloc basis: Direct Cost

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Detail allocation of
Fixed Assets-Ai

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Airport	100.000	100.000	\$30,627		\$30,627	\$5,879	\$36,506
Subtotal	100.000	100.000	30,627		30,627	5,879	36,506

Total	100.000	100.000	\$30,627		\$30,627	\$5,879	\$36,506

(A) Alloc basis: Direct Cost

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Detail allocation of
Sewer Services

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Sewer Svce Fund	100.000	100.000	\$500,037	\$(431,274)	\$68,763	\$95,989	\$164,752
Subtotal	100.000	100.000	500,037	(431,274)	68,763	95,989	164,752

Direct Billed				431,274	431,274		431,274
Total	100.000	100.000	\$500,037		\$500,037	\$95,989	\$596,026
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(A) Alloc basis: Direct Cost

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Detail allocation of
UBS Acctg Svces

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
IWM Fund	55.280	55.280	\$944,185	\$(793,942)	\$150,243	\$181,249	\$331,492
Storm Drain Fund	4.130	4.130	70,541	(28,897)	41,644	13,541	55,185
WPCP Fund	4.960	4.960	84,717	(34,658)	50,059	16,263	66,322
Water Funds	29.050	29.050	496,175	(203,070)	293,105	95,247	388,352
Sewer Svce Fund	6.580	6.580	112,387	(46,027)	66,360	21,574	87,934
Subtotal	100.000	100.000	1,708,005	(1,106,594)	601,411	327,874	929,285
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Direct Billed				1,106,594	1,106,594		1,106,594
Total	100.000	100.000	\$1,708,005		\$1,708,005	\$327,874	\$2,035,879
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(A) Alloc basis: Direct Cost

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Detail allocation of
Public Wrks 150

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PW/Dept-Wide	100.000	100.000	\$54,819	\$(46,145)	\$8,674	\$10,523	\$19,197
Subtotal	100.000	100.000	54,819	(46,145)	8,674	10,523	19,197
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Direct Billed				46,145	46,145		46,145
Total	100.000	100.000	\$54,819		\$54,819	\$10,523	\$65,342
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(A) Alloc basis: Direct Cost

Source: Adopted FY2013-14 Budget

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Detail allocation of
Dev Fee Program

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User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Fire-Code Compl	26.000	26.000	\$26,387		\$26,387	\$5,065	\$31,452
PW-Private Dev.	10.000	10.000	10,149		10,149	1,948	12,097
PBCE-Rev/Inspect	64.000	64.000	64,952		64,952	12,469	77,421
Subtotal	100.000	100.000	101,488		101,488	19,482	120,970
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$101,488		\$101,488	\$19,482	\$120,970
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Level of Service

Source: Adopted FY2013-14 Budget / FTEs from Budget Office

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Detail allocation of
Ins 001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	0.200	0.200	\$637		\$637		\$637
Finance	2.560	2.560	8,157		8,157		8,157
City Attorney	0.980	0.980	3,123		3,123	616	3,739
Human Resources	1.970	1.970	6,277		6,277	1,239	7,516
Trans/Dept-Wide	3.350	3.350	10,674		10,674	2,107	12,781
Fire/Dept-Wide	0.980	0.980	3,123		3,123	616	3,739
PW/Dept-Wide	22.450	22.450	71,532		71,532	14,121	85,653
PBCE/Dept-Wide	0.980	0.980	3,123		3,123	616	3,739
OED/Dept-Wide	0.390	0.390	1,243		1,243	245	1,488
PRNS/Dept-Wide	18.500	18.500	58,946		58,946	11,637	70,583
Library/DeptWide	3.350	3.350	10,674		10,674	2,107	12,781
ESD/Dept-Wide	3.540	3.540	11,279		11,279	2,227	13,506
Housing Funds	26.970	26.970	85,934		85,934	16,964	102,898
Airport	2.560	2.560	8,157		8,157	1,610	9,767
Other Unallocatd	11.220	11.220	35,749		35,749	7,060	42,809
Subtotal	100.000	100.000	318,628		318,628	61,165	379,793
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$318,628		\$318,628	\$61,165	\$379,793
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Cost

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Detail allocation of
Ins 513

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
WPCP Fund	100.000	100.000	\$118,776	\$(98,231)	\$20,545	\$22,801	\$43,346
Subtotal	100.000	100.000	118,776	(98,231)	20,545	22,801	43,346
	-----	-----	-----	-----	-----	-----	-----
Direct Billed				98,231	98,231		98,231
Total	100.000	100.000	\$118,776		\$118,776	\$22,801	\$141,577
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Cost

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Detail allocation of
Ins 423

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Schedule 9.022
FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
IWM Fund	100.000	100.000	\$42,969	\$(36,232)	\$6,737	\$8,248	\$14,985
Subtotal	100.000	100.000	42,969	(36,232)	6,737	8,248	14,985
	-----	-----	-----	-----	-----	-----	-----
Direct Billed				36,232	36,232		36,232
Total	100.000	100.000	\$42,969		\$42,969	\$8,248	\$51,217
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Cost

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Detail allocation of
SARA/RDA

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Other Unallocatd	100	100.000	\$518,349		\$518,349	\$99,504	\$617,853
Subtotal	100	100.000	518,349		518,349	99,504	617,853
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$518,349		\$518,349	\$99,504	\$617,853
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Cost

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Departmental Cost
Allocation Summary

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Schedule 9.024
FY 2015

	Total	General Acctg	Payroll Svcs	Accts Payable	Procurement	Procur-PBCE Dev	Materials Mgmt	Accts Receiv	Special Assess	Debt Services
City Manager	\$48,469	\$10,900	\$12,296	\$10,016	\$12,073		\$357			\$2,190
Emerg Svcs	1,619	657	799				22			141
Police Auditor	2,869	1,014	1,199	411			33			212
Mayor/Council	26,867	10,563	5,394	8,374			346			2,190
Finance	107,216	14,833	21,754	16,585	26,094		485	16,765		2,543
Information Tech	102,224	20,739	21,123	7,393	43,382		679	994		3,373
City Attorney	52,362	16,558	17,130	9,266	2,176		542			2,951
City Clerk	27,691	2,341	3,594	4,535	16,638		77			506
City Auditor	8,321	2,529	3,424	690	1,089		83			506
Human Resources	108,900	8,132	9,162	57,665	15,550		266	9,091		1,518
General Services	531,878	49,921	21,892	116,021	317,208		1,634	20,455		4,469
Police/Dept-Wide	1,223,297	351,227	376,726	39,331	176,952		11,495	115,912		103,641
Trans/Dept-Wide	706,038	172,123	92,087	70,776	134,658		5,634	209,947		6,324
Fire/Dept-Wide	768,773	193,412	188,793	31,247	74,637		6,330	182,248		67,632
PW/Dept-Wide	799,037	48,793	71,992	84,082	64,530		1,597	38,495	231,050	151,370
PBCE/Dept-Wide	190,035	42,626	62,294	9,956	20,059		1,396	46,591		1,096
OED/Dept-Wide	87,130	11,350	12,638	32,923	16,638		371			11,722
PRNS/Dept-Wide	555,524	104,709	118,356	64,861	109,157		3,427	16,335		66,957
Library/DeptWide	335,483	50,119	76,092	77,676	61,265		1,640			55,910
ESD/Dept-Wide	708,355	244,412	29,959	169,644	120,197		7,999	44,634		78,004
Housing Funds	323,494	9,902	13,656	38,936	6,686		324	3,835		108,953
TSJ Fund 536	56,574	25,461		2,168	27,834		833			
Maint Assmt Dist	8,219	6,461	1,546				212			
Fire-Code Compl	31,452									
PW-Private Dev.	12,097									
PBCE-Rev/Inspect	232,574					155,153				
Retirement Dept	33,649	5,714	8,745	13,406	5,597		187			
Airport	822,351	108,575	44,804	106,951	114,599		3,554	288,642		108,953
Benefit Funds	19,977	17,604	1,797				576			
IWM Fund	346,477									
Storm Drain Fund	68,702	12,536					411			
WPCP Fund	505,215	125,577	85,487		180,373		4,110			

Water Funds

403,142

5,986

8,608

196

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Departmental Cost
Allocation Summary

Detail page 111
Schedule 9.024
FY 2015
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	Debt Sv Housing	Fixed Assets	Fixed Assets-Ai	Sewer Services	UBS Acctg Svces	Public Wrks 150	Dev Fee Program	Ins 001	Ins 513	Ins 423
City Manager								\$637		
Emerg Svcs										
Police Auditor										
Mayor/Council										
Finance								8,157		
Information Tech		4,541								
City Attorney								3,739		
City Clerk										
City Auditor										
Human Resources								7,516		
General Services		278								
Police/Dept-Wide		48,013								
Trans/Dept-Wide		1,708						12,781		
Fire/Dept-Wide		20,735						3,739		
PW/Dept-Wide		2,278				19,197		85,653		
PBCE/Dept-Wide		2,278						3,739		
OED/Dept-Wide								1,488		
PRNS/Dept-Wide		1,139						70,583		
Library/DeptWide								12,781		
ESD/Dept-Wide								13,506		
Housing Funds	38,304							102,898		
TSJ Fund 536		278								
Maint Assmt Dist										
Fire-Code Compl							31,452			
PW-Private Dev.							12,097			
PBCE-Rev/Inspect							77,421			
Retirement Dept										
Airport			36,506					9,767		
Benefit Funds										
IWM Fund					331,492					14,985
Storm Drain Fund		570			55,185					
WPCP Fund					66,322				43,346	

Water Funds

388,352

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Departmental Cost
Allocation Summary

Detail page 112
Schedule 9.024
FY 2015
(continued)

SARA/RDA

City Manager
Emerg Svcs
Police Auditor
Mayor/Council
Finance
Information Tech
City Attorney
City Clerk
City Auditor
Human Resources
General Services
Police/Dept-Wide
Trans/Dept-Wide
Fire/Dept-Wide
PW/Dept-Wide
PBCE/Dept-Wide
OED/Dept-Wide
PRNS/Dept-Wide
Library/DeptWide
ESD/Dept-Wide
Housing Funds
TSJ Fund 536
Maint Assmt Dist
Fire-Code Compl
PW-Private Dev.
PBCE-Rev/Inspect
Retirement Dept
Airport
Benefit Funds
IWM Fund
Storm Drain Fund
WPCP Fund

Water Funds

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Finance
Departmental Cost
Allocation Summary

Detail page 115
Schedule 9.024
FY 2015
(continued)

SARA/RDA

Parking Funds
Sewer Svce Fund
Vehicle M&O Fund
Other Unallocatd
Animal Services

617,853

Direct Billed

Total \$617,853

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Information Technology
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$18,216,251			\$18,216,251
Allocated additions:				
Equipment Usage	115,004		115,004	
City-Wide Programs	153,944		153,944	
Building Leases	43,164		43,164	
City Manager	143,297	37,672	180,969	
Emergency Svcs	6,487	1,381	7,868	
Mayor & City Council	67,416	9,095	76,511	
Finance	85,351	16,873	102,224	
Information Technology		2,649,829	2,649,829	
City Attorney		33,142	33,142	
City Clerk		19,079	19,079	
Human Resources		54,922	54,922	
General Services		472,772	472,772	
Total allocated additions:	614,663	3,294,765	3,909,428	3,909,428
Total to be allocated:	\$18,830,914	\$3,294,765		\$22,125,679
	*****	*****		*****

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Information Technology
Schedule of costs to be
allocated by function

	Total General & admn	Info Sys Prgm	Tel Adm	Tel Exps	IWM-IS	STRM DR-IS	SSUCF-IS	PARKING-IS	WATER/WPCP-IS
Wages & benefits									

SALARIES & WAGES	\$7,200,552	\$4,126,220	\$153,625	\$400,815	\$1,611,873	\$133,349	\$210,370	\$3,780	\$187,193
FRINGE BENEFITS	5,208,147	2,872,088	90,731	304,886	1,264,052	103,107	164,309	3,160	144,335
Other expense and cost									

Non-Personal	5,807,552	5,197,544	2,823	8,153	261,794	143,862	148,468	9,000	22,128
Departmental									
Expenditures	18,216,251	12,195,852	247,179	713,854	3,137,719	380,318	523,147	15,940	353,656
Functional cost	18,216,251	12,195,852	247,179	713,854	3,137,719	380,318	523,147	15,940	353,656
Additions: 1st									
Others	614,663	614,663							
Reallocate admin		(614,663)	411,519	8,340	24,087	105,875	12,833	17,652	538
Allocable costs	18,830,914	12,607,371	255,519	737,941	3,243,594	393,151	540,799	16,478	365,589
Unallocated	(453,335)								
1st Allocation	18,377,579	12,607,371	255,519	737,941	3,243,594	393,151	540,799	16,478	365,589

Additions: 2nd									
Others	3,294,765	3,294,765							
Reallocate admin		(3,294,765)	2,205,858	44,707	129,114	567,518	68,788	94,621	2,883
Allocable costs	3,294,765	2,205,858	44,707	129,114	567,518	68,788	94,621	2,883	63,966
Unallocated	(79,319)								
2nd Allocation	3,215,446	2,205,858	44,707	129,114	567,518	68,788	94,621	2,883	63,966

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Information Technology
Schedule of costs to be
allocated by function

Detail page 118
Schedule 10.003
FY 2015
(continued)

	HSNG-IS	VEH M&O-IS	LIBRARY-IS	WPCP-IS	PUB WRKS 150	Constr Tx 429	Shared Resource	Unallocated
Wages & benefits								

SALARIES & WAGES							\$126,612	\$246,715
FRINGE BENEFITS							83,437	178,042
Other expense and cost								

Non-Personal								13,780
Departmental								
Expenditures							210,049	438,537
Functional cost							210,049	438,537
Additions: 1st								
Others								
Reallocate admin							7,088	14,798
Allocable costs							217,137	453,335
Unallocated								(453,335)
1st Allocation							217,137	

Additions: 2nd								
Others								
Reallocate admin							37,991	79,319
Allocable costs							37,991	79,319
Unallocated								(79,319)
2nd Allocation							37,991	

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02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Information Technology
Schedule of costs to be
allocated by function

Detail page 120
Schedule 10.003
FY 2015
(continued)

HSNG-IS	VEH M&O-IS	LIBRARY-IS	WPCP-IS	PUB WRKS 150	Constr Tx 429	Shared Resource	Unallocated
						\$255,128	
						=====	

Total allocated

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Information Technology
Detail allocation of
Info Sys Prgm

Detail page 121
Schedule 10.004
FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	6.540	6.540	\$824,522		\$824,522		\$824,522
Emerg Svcs	0.220	0.220	27,736		27,736		27,736
Police Auditor	0.170	0.170	21,433		21,433		21,433
Mayor/Council	0.540	0.540	68,080		68,080		68,080
Finance	13.560	13.560	1,709,560		1,709,560		1,709,560
Information Tech	20.420	20.420	2,574,425		2,574,425		2,574,425
City Attorney	0.610	0.610	76,905		76,905	22,982	99,887
City Clerk	0.600	0.600	75,644		75,644	22,605	98,249
City Auditor	0.450	0.450	56,733		56,733	16,954	73,687
Human Resources	10.510	10.510	1,325,035		1,325,035	395,962	1,720,997
General Services	0.960	0.960	121,031		121,031	36,168	157,199
Police/Dept-Wide	7.110	7.110	896,384		896,384	267,868	1,164,252
Trans/Dept-Wide	3.690	3.690	465,212		465,212	139,020	604,232
Fire/Dept-Wide	3.820	3.820	481,602		481,602	143,918	625,520
PW/Dept-Wide	5.490	5.490	692,145		692,145	206,835	898,980
PBCE/Dept-Wide	3.580	3.580	451,344		451,344	134,876	586,220
OED/Dept-Wide	1.320	1.320	166,417		166,417	49,731	216,148
PRNS/Dept-Wide	6.690	6.690	843,433		843,433	252,044	1,095,477
Library/DeptWide	2.360	2.360	297,534		297,534	88,912	386,446
ESD/Dept-Wide	6.360	6.360	801,829		801,829	239,612	1,041,441
Housing Funds	1.100	1.100	138,681		138,681	41,442	180,123
TST Fund 536	0.050	0.050	6,304		6,304	1,884	8,188
Maint Assmt Dist	0.020	0.020	2,521		2,521	753	3,274
Retirement Dept	0.490	0.490	61,776		61,776	18,461	80,237
Airport	1.820	1.820	229,454		229,454	68,568	298,022
Benefit Funds	0.020	0.020	2,521		2,521	753	3,274
WPCP Fund	0.990	0.990	124,813		124,813	37,298	162,111
Water Funds	0.100	0.100	12,607		12,607	3,767	16,374
Parking Funds	0.040	0.040	5,043		5,043	1,507	6,550
Vehicle M&O Fund	0.180	0.180	22,693		22,693	6,780	29,473
Animal Services	0.190	0.190	23,954		23,954	7,158	31,112

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Information Technology
Detail allocation of
Info Sys Prgm

Detail page 122
Schedule 10.004
FY 2015
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	100.000	100.000	\$12,607,371		\$12,607,371	\$2,205,858	\$14,813,229
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$12,607,371		\$12,607,371	\$2,205,858	\$14,813,229
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Level of Service

Source: IT Survey

NGCS II
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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Information Technology
Detail allocation of
Tel Adm

Detail page 123
Schedule 10.005
FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	4.310	4.310	\$11,013		\$11,013		\$11,013
Emerg Svcs	0.430	0.430	1,099		1,099		1,099
Police Auditor	0.010	0.010	26		26		26
Mayor/Council	2.340	2.340	5,979		5,979		5,979
Finance	2.440	2.440	6,235		6,235		6,235
Information Tech	29.510	29.510	75,404		75,404		75,404
City Attorney	1.780	1.780	4,548		4,548	1,305	5,853
City Clerk	0.420	0.420	1,073		1,073	308	1,381
City Auditor	0.380	0.380	971		971	279	1,250
Human Resources	1.460	1.460	3,731		3,731	1,071	4,802
General Services	3.130	3.130	7,998		7,998	2,295	10,293
Police/Dept-Wide	13.070	13.070	33,396		33,396	9,585	42,981
Trans/Dept-Wide	3.890	3.890	9,940		9,940	2,853	12,793
Fire/Dept-Wide	3.850	3.850	9,837		9,837	2,824	12,661
PW/Dept-Wide	4.740	4.740	12,112		12,112	3,476	15,588
PBCE/Dept-Wide	4.900	4.900	12,520		12,520	3,594	16,114
PRNS/Dept-Wide	6.060	6.060	15,484		15,484	4,444	19,928
Library/DeptWide	3.200	3.200	8,177		8,177	2,347	10,524
ESD/Dept-Wide	4.100	4.100	10,476		10,476	3,007	13,483
Housing Funds	1.780	1.780	4,548		4,548	1,305	5,853
OED/Workforce De	0.170	0.170	434		434	125	559
OCA/Arts&Cult.	0.020	0.020	51		51	15	66
Retirement Dept	0.590	0.590	1,508		1,508	433	1,941
Airport	3.030	3.030	7,742		7,742	2,222	9,964
WPCP Fund	3.230	3.230	8,253		8,253	2,369	10,622
Water Funds	0.940	0.940	2,402		2,402	689	3,091
Other Unallocatd	0.220	0.220	562		562	161	723
Subtotal	100.000	100.000	255,519		255,519	44,707	300,226
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$255,519		\$255,519	\$44,707	\$300,226

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02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Information Technology
Detail allocation of
Tel Adm

Detail page 124
Schedule 10.005
FY 2015
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
	*****	*****	*****	*****	*****	*****	*****

(A) Alloc basis: Number of Phone Lines

Source: Communications Survey

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Information Technology
Detail allocation of
Tel Exps

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	0.320	0.320	\$2,361		\$2,361		\$2,361
Emerg Svcs	3.840	3.840	28,337		28,337		28,337
Police Auditor	0.170	0.170	1,254		1,254		1,254
Mayor/Council	0.210	0.210	1,550		1,550		1,550
Finance	0.730	0.730	5,387		5,387		5,387
City Attorney	1.690	1.690	12,471		12,471	2,303	14,774
City Clerk	0.310	0.310	2,288		2,288	423	2,711
City Auditor	0.150	0.150	1,107		1,107	204	1,311
Human Resources	0.220	0.220	1,623		1,623	300	1,923
Police/Dept-Wide	14.820	14.820	109,363		109,363	20,199	129,562
Trans/Dept-Wide	5.800	5.800	42,801		42,801	7,905	50,706
Fire/Dept-Wide	12.380	12.380	91,357		91,357	16,874	108,231
PW/Dept-Wide	10.660	10.660	78,665		78,665	14,529	93,194
PBCE/Dept-Wide	3.140	3.140	23,171		23,171	4,280	27,451
OED/Dept-Wide	1.440	1.440	10,626		10,626	1,963	12,589
PRNS/Dept-Wide	15.390	15.390	113,569		113,569	20,976	134,545
Library/DeptWide	13.550	13.550	99,991		99,991	18,468	118,459
ESD/Dept-Wide	10.390	10.390	76,672		76,672	14,161	90,833
Housing Funds	0.500	0.500	3,690		3,690	681	4,371
OCA/Arts&Cult.	0.710	0.710	5,239		5,239	968	6,207
Retirement Dept	0.770	0.770	5,682		5,682	1,049	6,731
Airport	2.720	2.720	20,072		20,072	3,707	23,779
Other Unallocatd	0.090	0.090	665		665	124	789
Subtotal	100.000	100.000	737,941		737,941	129,114	867,055
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$737,941		\$737,941	\$129,114	\$867,055
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Unreimbursed Work Orders

Source: Communications Survey

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Information Technology
Detail allocation of
IWM-IS

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User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
IWM Fund	100.000	100.000	\$3,243,594	\$(3,137,719)	\$105,875	\$567,518	\$673,393
Subtotal	100.000	100.000	3,243,594	(3,137,719)	105,875	567,518	673,393
	-----	-----	-----	-----	-----	-----	-----
Direct Billed				3,137,719	3,137,719		3,137,719
Total	100.000	100.000	\$3,243,594		\$3,243,594	\$567,518	\$3,811,112
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Cost

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Information Technology
Detail allocation of
STRM DR-IS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Storm Drain Fund	100.000	100.000	\$393,151	\$(380,318)	\$12,833	\$68,788	\$81,621
Subtotal	100.000	100.000	393,151	(380,318)	12,833	68,788	81,621

Direct Billed				380,318	380,318		380,318
Total	100.000	100.000	\$393,151		\$393,151	\$68,788	\$461,939
=====							

(A) Alloc basis: Direct Cost

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Information Technology
Detail allocation of
SSUCF-IS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Sewer Svce Fund	100.000	100.000	\$540,799		\$540,799	\$94,621	\$635,420
Subtotal	100.000	100.000	540,799		540,799	94,621	635,420
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$540,799		\$540,799	\$94,621	\$635,420
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Cost

Source: Adopted FY2013-14 Budget

NGCS II
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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Information Technology
Detail allocation of
PARKING-IS

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FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Parking Funds	100.000	100.000	\$16,478	\$(15,940)	\$538	\$2,883	\$3,421
Subtotal	100.000	100.000	16,478	(15,940)	538	2,883	3,421

Direct Billed				15,940	15,940		15,940
Total	100.000	100.000	\$16,478		\$16,478	\$2,883	\$19,361
=====							

(A) Alloc basis: Direct Cost

Source: Adopted FY2013-14 Budget

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Information Technology
Detail allocation of
WATER/WPCP-IS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
WPCP Fund	22.180	22.180	\$81,088	\$(73,526)	\$7,562	\$14,188	\$21,750
Water Funds	77.820	77.820	284,501	(280,130)	4,371	49,778	54,149
Subtotal	100.000	100.000	365,589	(353,656)	11,933	63,966	75,899

Direct Billed				353,656	353,656		353,656
Total	100.000	100.000	\$365,589		\$365,589	\$63,966	\$429,555
=====							

(A) Alloc basis: Direct Cost

Source: Adopted FY2013-14 Budget

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Information Technology
Detail allocation of
Shared Resource

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FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Fire-Code Compl	3.000	3.000	\$6,514		\$6,514	\$1,140	\$7,654
PW-Private Dev.	6.000	6.000	13,028		13,028	2,279	15,307
PBCE-Rev/Inspect	60.000	60.000	130,282		130,282	22,795	153,077
PBCE/Code Enforc	28.000	28.000	60,798		60,798	10,637	71,435
IWM Fund	2.000	2.000	4,343		4,343	760	5,103
Storm Drain Fund	1.000	1.000	2,172		2,172	380	2,552
Subtotal	100.000	100.000	217,137		217,137	37,991	255,128
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$217,137		\$217,137	\$37,991	\$255,128
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Allocation

Source: Adopted FY2013-14 Budget / FTEs from Budget office

IWM Fund

678,496

673,393

5,103

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Attorney
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$14,523,445			\$14,523,445
Allocated additions:				
Equipment Usage	386		386	
City-Wide Programs	826,189		826,189	
City Manager	151,167	39,771	190,938	
Emergency Svcs	5,180	1,103	6,283	
Mayor & City Council	53,827	7,261	61,088	
Finance	43,701	8,661	52,362	
Information Technology	93,924	26,590	120,514	
City Attorney		724,400	724,400	
City Clerk		15,233	15,233	
Human Resources		43,835	43,835	
General Services		442,943	442,943	
Total allocated additions:	1,174,374	1,309,797	2,484,171	2,484,171
Total to be allocated:	\$15,697,819	\$1,309,797		\$17,007,616
	=====	=====		=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Attorney
Schedule of costs to be
allocated by function

	Total General & admn	Dept Counsel	Litigation Svcs	Worker's Comp	Sewer Svce Fd	SARA Counsel	SARA Litigation	WIA	WPCP Fd
Wages & benefits									

SALARIES & WAGES	\$8,199,843	\$675,077	\$3,309,599	\$2,643,179	\$395,099	\$245,510			\$56,966
FRINGE BENEFITS	5,659,646	490,914	2,208,313	1,831,500	285,252	181,105			39,198
Other expense and cost									

Non-Personal	663,956	39,931	367,200	256,825					
Departmental									
Expenditures	14,523,445	1,205,922	5,885,112	4,731,504	680,351	426,615			96,164
Functional cost	14,523,445	1,205,922	5,885,112	4,731,504	680,351	426,615			96,164
Additions: 1st									
Others	1,174,374	1,174,374							
Reallocate admin		(2,380,296)	1,051,870	845,681	121,602	76,251			17,188
Allocable costs	15,697,819		6,936,982	5,577,185	801,953	502,866			113,352
Unallocated	(1,677,388)								
1st Allocation	14,020,431		6,936,982	5,577,185	801,953	502,866			113,352

Additions: 2nd									
Others	1,309,797	1,309,797							
Reallocate admin		(1,309,797)	578,809	465,350	66,913	41,958			9,458
Allocable costs	1,309,797		578,809	465,350	66,913	41,958			9,458
Unallocated	(139,959)								
2nd Allocation	1,169,838		578,809	465,350	66,913	41,958			9,458

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Attorney
Schedule of costs to be
allocated by function

Air Litig Unallocated
 Svcs

Wages & benefits

SALARIES & WAGES	\$42,449	\$831,964
FRINGE BENEFITS	32,286	591,078

Other expense and cost

Non-Personal

Departmental

Expenditures	74,735	1,423,042
Functional cost	74,735	1,423,042

Additions: 1st

Others

Reallocate admin	13,358	254,346
Allocable costs	88,093	1,677,388
Unallocated		(1,677,388)
1st Allocation	88,093	

Additions: 2nd

Others

Reallocate admin	7,350	139,959
Allocable costs	7,350	139,959
Unallocated		(139,959)
2nd Allocation	7,350	

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Attorney
Schedule of costs to be
allocated by function

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FY 2015
(continued)

	Total General & admn	Dept Counsel	Litigation Svcs	Worker's Comp	Sewer Svce Fd	SARA Counsel	SARA Litigation	WIA	WPCP Fd
Total allocated	\$15,190,269	\$7,515,791	\$6,042,535	\$868,866	\$544,824				\$122,810
	=====	=====	=====	=====	=====				=====

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Attorney
Schedule of costs to be
allocated by function

Detail page 138
Schedule 11.003
FY 2015
(continued)

Air Litig Unallocated
 Svcs

Total allocated \$95,443
 =====

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Attorney
Detail allocation of
Dept Counsel

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Schedule 11.004
FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	1.500	6.993	\$485,104		\$485,104		\$485,104
Police Auditor	0.100	0.466	32,340		32,340		32,340
Finance	1.800	8.391	582,124		582,124		582,124
Information Tech	0.100	0.466	32,340		32,340		32,340
City Clerk	0.700	3.263	226,382		226,382	22,572	248,954
City Auditor	0.200	0.932	64,680		64,680	6,449	71,129
Human Resources	0.600	2.797	194,041		194,041	19,347	213,388
Police/Dept-Wide	1.300	6.060	420,423		420,423	41,919	462,342
Trans/Dept-Wide	0.500	2.331	161,701		161,701	16,123	177,824
Fire/Dept-Wide	0.200	0.932	64,680		64,680	6,449	71,129
PW/Dept-Wide	2.500	11.655	808,506		808,506	80,614	889,120
PBCE/Dept-Wide	2.100	9.790	679,145		679,145	67,716	746,861
OED/Dept-Wide	1.100	5.128	355,743		355,743	35,470	391,213
PRNS/Dept-Wide	0.800	3.729	258,722		258,722	25,797	284,519
Library/DeptWide	0.200	0.932	64,680		64,680	6,449	71,129
ESD/Dept-Wide	0.950	4.428	307,232		307,232	30,633	337,865
Housing Funds	2.300	10.722	743,826	(740,425)	3,401	74,165	77,566
OED/Workforce De	0.500	2.331	161,701		161,701	16,123	177,824
Airport	1.500	6.993	485,104	(482,886)	2,218	48,368	50,586
IWM Fund	0.200	0.932	64,680	(40,978)	23,702	6,449	30,151
WPCP Fund	0.430	2.004	139,063		139,063	13,866	152,929
Water Funds	0.100	0.466	32,340		32,340	3,225	35,565
Sewer Svce Fund	0.420	1.958	135,829		135,829	13,543	149,372
Other Unallocatd	1.350	6.301	436,596		436,596	43,532	480,128
Subtotal	21.450	100.000	6,936,982	(1,264,289)	5,672,693	578,809	6,251,502

Direct Billed				1,264,289	1,264,289		1,264,289
Total	21.450	100.000	\$6,936,982		\$6,936,982	\$578,809	\$7,515,791

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Attorney
Detail allocation of
Dept Counsel

Detail page 140
Schedule 11.004
FY 2015
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Attorney Assignments (FTEs)

Source: City Attorney Survey

NGCS II
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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Attorney
Detail allocation of
Litigation Svcs

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	0.270	0.270	\$15,058		\$15,058		\$15,058
Mayor/Council	19.290	19.290	1,075,839		1,075,839		1,075,839
City Attorney	12.980	12.980	723,919		723,919		723,919
City Clerk	2.750	2.750	153,373		153,373	18,970	172,343
General Services	0.010	0.010	558		558	69	627
Police/Dept-Wide	48.280	48.280	2,692,665		2,692,665	333,043	3,025,708
Trans/Dept-Wide	10.400	10.400	580,027		580,027	71,741	651,768
Fire/Dept-Wide	3.370	3.370	187,951		187,951	23,247	211,198
PW/Dept-Wide	0.320	0.320	17,847		17,847	2,207	20,054
PRNS/Dept-Wide	2.220	2.220	123,814		123,814	15,314	139,128
ESD/Dept-Wide	0.110	0.110	6,134		6,134	759	6,893
Subtotal	100.000	100.000	5,577,185		5,577,185	465,350	6,042,535
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Total	100.000	100.000	\$5,577,185		\$5,577,185	\$465,350	\$6,042,535
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(A) Alloc basis: Direct Program Costs

Source: FMS Actuals for FY2012-13

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Attorney
Detail allocation of
Worker's Comp

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	0.580	0.580	\$4,651		\$4,651		\$4,651
Mayor/Council	0.010	0.010	80		80		80
Finance	0.200	0.200	1,604		1,604		1,604
Information Tech	0.100	0.100	802		802		802
City Attorney	0.060	0.060	481		481		481
Human Resources	0.190	0.190	1,524		1,524	128	1,652
General Services	1.470	1.470	11,789		11,789	993	12,782
Police/Dept-Wide	41.130	41.130	329,843		329,843	27,785	357,628
Trans/Dept-Wide	3.730	3.730	29,913		29,913	2,520	32,433
Fire/Dept-Wide	35.560	35.560	285,174		285,174	24,022	309,196
PW/Dept-Wide	1.220	1.220	9,784		9,784	824	10,608
PBCE/Dept-Wide	1.610	1.610	12,911		12,911	1,088	13,999
OED/Dept-Wide	1.490	1.490	11,949		11,949	1,007	12,956
PRNS/Dept-Wide	5.140	5.140	41,220		41,220	3,472	44,692
Library/DeptWide	0.210	0.210	1,684		1,684	142	1,826
ESD/Dept-Wide	0.220	0.220	1,764		1,764	149	1,913
Housing Funds	0.340	0.340	2,727		2,727	230	2,957
TSJ Fund 536	0.320	0.320	2,566		2,566	216	2,782
Maint Assmt Dist	0.010	0.010	80		80	7	87
OCA/Arts&Cult.	0.010	0.010	80		80	7	87
Airport	1.970	1.970	15,798		15,798	1,331	17,129
IWM Fund	0.050	0.050	401		401	34	435
WPCP Fund	2.110	2.110	16,921		16,921	1,425	18,346
Water Funds	0.140	0.140	1,123		1,123	95	1,218
Parking Funds	0.020	0.020	160		160	14	174
Sewer Svce Fund	0.700	0.700	5,614		5,614	473	6,087
Vehicle M&O Fund	0.810	0.810	6,496		6,496	547	7,043
Other Unallocatd	0.600	0.600	4,814		4,814	404	5,218
Subtotal	100.000	100.000	801,953		801,953	66,913	868,866

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Attorney
Detail allocation of
Worker's Comp

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Schedule 11.006
FY 2015
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Total	100.000	100.000	\$801,953		\$801,953	\$66,913	\$868,866
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Workers' Comp Claims Costs

Source: Risk Management Reports

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Attorney
Detail allocation of
Sewer Svce Fd

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Sewer Svce Fund	100.000	100.000	\$502,866	\$(426,615)	\$76,251	\$41,958	\$118,209
Subtotal	100.000	100.000	502,866	(426,615)	76,251	41,958	118,209

Direct Billed				426,615	426,615		426,615
Total	100.000	100.000	\$502,866		\$502,866	\$41,958	\$544,824
=====							

(A) Alloc basis: Direct Cost

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Attorney
Detail allocation of
SARA Counsel

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Animal Services		100.000					
Subtotal		100.000					
	-----	-----	-----	-----	-----	-----	-----
Total		100.000					
	-----	-----	-----	-----	-----	-----	-----

(A) Alloc basis: Level of Service

Source: Adopted FY2013-14 Budget - Atty FTE spreadsheet

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Attorney
Detail allocation of
SARA Litigation

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Animal Services		100.000					
Subtotal		100.000					
	-----	-----	-----	-----	-----	-----	-----
Total		100.000					
	-----	-----	-----	-----	-----	-----	-----

(A) Alloc basis: Direct Cost

Source: Adopted FY2013-14 Budget - Atty FTE spreadsheet

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Attorney
Detail allocation of
WPCP Fd

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
WPCP Fund	100.000	100.000	\$113,352	\$(96,164)	\$17,188	\$9,458	\$26,646
Subtotal	100.000	100.000	113,352	(96,164)	17,188	9,458	26,646

Direct Billed				96,164	96,164		96,164
Total	100.000	100.000	\$113,352		\$113,352	\$9,458	\$122,810
=====							

(A) Alloc basis: Direct Cost

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Attorney
Detail allocation of
Air Litig Svcs

Detail page 148
Schedule 11.011
FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Airport	100.000	100.000	\$88,093	\$(74,735)	\$13,358	\$7,350	\$20,708
Subtotal	100.000	100.000	88,093	(74,735)	13,358	7,350	20,708
	-----	-----	-----	-----	-----	-----	-----
Direct Billed				74,735	74,735		74,735
Total	100.000	100.000	\$88,093		\$88,093	\$7,350	\$95,443
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Cost

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Attorney
Departmental Cost
Allocation Summary

	Total	Dept Counsel	Litigation Svcs	Worker's Comp	Sewer Svce Fd	SARA Counsel	SARA Litigation	WPCP Fd	Air Litig Svcs
City Manager	\$504,813	\$485,104	\$15,058	\$4,651					
Police Auditor	32,340	32,340							
Mayor/Council	1,075,919		1,075,839	80					
Finance	583,728	582,124		1,604					
Information Tech	33,142	32,340		802					
City Attorney	724,400		723,919	481					
City Clerk	421,297	248,954	172,343						
City Auditor	71,129	71,129							
Human Resources	215,040	213,388		1,652					
General Services	13,409		627	12,782					
Police/Dept-Wide	3,845,678	462,342	3,025,708	357,628					
Trans/Dept-Wide	862,025	177,824	651,768	32,433					
Fire/Dept-Wide	591,523	71,129	211,198	309,196					
PW/Dept-Wide	919,782	889,120	20,054	10,608					
PBCE/Dept-Wide	760,860	746,861		13,999					
OED/Dept-Wide	404,169	391,213		12,956					
PRNS/Dept-Wide	468,339	284,519	139,128	44,692					
Library/DeptWide	72,955	71,129		1,826					
ESD/Dept-Wide	346,671	337,865	6,893	1,913					
Housing Funds	80,523	77,566		2,957					
TSJ Fund 536	2,782			2,782					
Maint Assmt Dist	87			87					
OED/Workforce De	177,824	177,824							
OCA/Arts&Cult.	87			87					
Airport	88,423	50,586		17,129					20,708
IWM Fund	30,586	30,151		435					
WPCP Fund	197,921	152,929		18,346				26,646	
Water Funds	36,783	35,565		1,218					
Parking Funds	174			174					
Sewer Svce Fund	273,668	149,372		6,087	118,209				
Vehicle M&O Fund	7,043			7,043					
Other Unallocatd	485,346	480,128		5,218					

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02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Attorney
Departmental Cost
Allocation Summary

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Schedule 11.012
FY 2015
(continued)

	Total	Dept Counsel	Litigation Svcs	Worker's Comp	Sewer Svce Pd	SARA Counsel	SARA Litigation	WPCP Fd	Air Litig Svcs
Direct Billed	\$1,861,803	\$1,264,289			\$426,615			\$96,164	\$74,735
Total	\$15,190,269	\$7,515,791	\$6,042,535	\$868,866	\$544,824			\$122,810	\$95,443
	=====	=====	=====	=====	=====			=====	=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Clerk
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$2,056,211			\$2,056,211
Allocated additions:				
Equipment Usage	337		337	
City-Wide Programs	187,347		187,347	
City Manager	39,541	10,414	49,955	
Emergency Svcs	732	156	888	
Mayor & City Council	7,609	1,027	8,636	
Finance	23,109	4,582	27,691	
Information Technology	79,005	23,336	102,341	
City Attorney	379,755	41,542	421,297	
City Clerk		2,153	2,153	
Human Resources		8,774	8,774	
General Services		78,465	78,465	
Total allocated additions:	717,435	170,449	887,884	887,884
Total to be allocated:	\$2,773,646	\$170,449		\$2,944,095
	*****	*****		*****

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Clerk
Schedule of costs to be
allocated by function

	Total General & admn	Department Svcs	Unallocated
Wages & benefits			

SALARIES & WAGES	\$1,065,866	\$639,520	\$426,346
FRINGE BENEFITS	747,415	448,449	298,966
Other expense and cost			

Non-Personal	242,930	145,758	97,172
Departmental			
Expenditures	2,056,211	1,233,727	822,484
Functional cost	2,056,211	1,233,727	822,484
Additions: 1st			
Others	717,435	717,435	
Reallocate admin		(717,435)	430,461
Allocable costs	2,773,646	1,664,188	1,109,458
Unallocated	(1,109,458)		(1,109,458)
1st Allocation	1,664,188	1,664,188	
-----		-----	
Additions: 2nd			
Others	170,449	170,449	
Reallocate admin		(170,449)	102,269
Allocable costs	170,449	102,269	68,180
Unallocated	(68,180)		(68,180)
2nd Allocation	102,269	102,269	
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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Clerk
Schedule of costs to be
allocated by function

Detail page 153
Schedule 12.003
FY 2015
(continued)

	Total General & admn	Department Svcs	Unallocated
Total allocated	\$1,766,457 =====	\$1,766,457 =====	

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Clerk
Detail allocation of
Department Svcs

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	11,459	0.721	\$12,002		\$12,002		\$12,002
Emerg Svcs	691	0.043	724		724		724
Police Auditor	1,066	0.067	1,117		1,117		1,117
Mayor/Council	11,105	0.698	11,631		11,631		11,631
Finance	15,594	0.981	16,333		16,333		16,333
Information Tech	18,216	1.146	19,079		19,079		19,079
City Attorney	14,544	0.915	15,233		15,233		15,233
City Clerk	2,056	0.129	2,153		2,153		2,153
City Auditor	2,221	0.139	2,326		2,326	150	2,476
Human Resources	7,142	0.449	7,480		7,480	482	7,962
General Services	43,847	2.759	45,925		45,925	2,962	48,887
Police/Dept-Wide	308,498	19.416	323,119		323,119	20,837	343,956
Trans/Dept-Wide	151,183	9.515	158,348		158,348	10,211	168,559
Fire/Dept-Wide	169,882	10.691	177,933		177,933	11,474	189,407
PW/Dept-Wide	42,857	2.697	44,888		44,888	2,895	47,783
PBCE/Dept-Wide	37,440	2.356	39,214		39,214	2,529	41,743
OED/Dept-Wide	9,969	0.627	10,441		10,441	673	11,114
PRNS/Dept-Wide	91,971	5.788	96,330		96,330	6,212	102,542
Library/DeptWide	44,022	2.770	46,108		46,108	2,973	49,081
ESD/Dept-Wide	214,678	13.511	224,853		224,853	14,500	239,353
Housing Funds	8,697	0.547	9,109		9,109	587	9,696
TSJ Fund 536	22,363	1.407	23,423		23,423	1,510	24,933
Maint Assmt Dist	5,675	0.357	5,944		5,944	383	6,327
Retirement Dept	5,019	0.315	5,257		5,257	339	5,596
Airport	95,366	6.002	99,886		99,886	6,441	106,327
Benefit Funds	15,463	0.973	16,196		16,196	1,044	17,240
Storm Drain Fund	11,011	0.693	11,533		11,533	744	12,277
WPCP Fund	110,300	6.941	115,528		115,528	7,450	122,978
Water Funds	5,258	0.330	5,507		5,507	355	5,862
Parking Funds	8,945	0.562	9,369		9,369	604	9,973
Sewer Svce Fund	86,656	5.453	90,763		90,763	5,853	96,616
Vehicle M&O Fund	8,818	0.570	9,238		9,238	597	9,835

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Clerk
Detail allocation of
Department Svcs

Detail page 155
Schedule 12.004
FY 2015
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Animal Services	6,872	0.432	\$7,198		\$7,198	\$464	\$7,662
Subtotal	1,588,884	100.000	1,664,188		1,664,188	102,269	1,766,457
	-----	-----	-----	-----	-----	-----	-----
Total	1,588,884	100.000	\$1,664,188		\$1,664,188	\$102,269	\$1,766,457
	-----	-----	-----	-----	-----	-----	-----

(A) Alloc basis: Relative Budget Size, All Funds

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Clerk
Departmental Cost
Allocation Summary

	Total	Department Svcs
City Manager	\$12,002	\$12,002
Emerg Svcs	724	724
Police Auditor	1,117	1,117
Mayor/Council	11,631	11,631
Finance	16,333	16,333
Information Tech	19,079	19,079
City Attorney	15,233	15,233
City Clerk	2,153	2,153
City Auditor	2,476	2,476
Human Resources	7,962	7,962
General Services	48,887	48,887
Police/Dept-Wide	343,956	343,956
Trans/Dept-Wide	168,559	168,559
Fire/Dept-Wide	189,407	189,407
PW/Dept-Wide	47,783	47,783
PBCE/Dept-Wide	41,743	41,743
OED/Dept-Wide	11,114	11,114
PRNS/Dept-Wide	102,542	102,542
Library/DeptWide	49,081	49,081
ESD/Dept-Wide	239,353	239,353
Housing Funds	9,696	9,696
TSJ Fund 536	24,933	24,933
Maint Assmt Dist	6,327	6,327
Retirement Dept	5,596	5,596
Airport	106,327	106,327
Benefit Funds	17,240	17,240
Storm Drain Fund	12,277	12,277
WPCP Fund	122,978	122,978
Water Funds	5,862	5,862
Parking Funds	9,973	9,973
Sewer Svce Fund	96,616	96,616
Vehicle M&O Fund	9,835	9,835

Animal Services

7,662

7,662

NGCS II
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City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Clerk
Departmental Cost
Allocation Summary

Detail page 157
Schedule 12.005
FY 2015
(continued)

	Total	Department Svcs
Direct Billed		
Total	\$1,766,457	\$1,766,457
	=====	=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Auditor
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$2,220,908			\$2,220,908
Allocated additions:				
City-Wide Programs	237,565		237,565	
City Manager	53,361	14,058	67,419	
Emergency Svcs	791	168	959	
Mayor & City Council	8,220	1,109	9,329	
Finance	6,945	1,376	8,321	
Information Technology	58,811	17,437	76,248	
City Attorney	64,680	6,449	71,129	
City Clerk	2,326	150	2,476	
Human Resources		8,359	8,359	
General Services		87,979	87,979	
Total allocated additions:	432,699	137,085	569,784	569,784
Total to be allocated:	\$2,653,607	\$137,085		\$2,790,692
	=====	=====		=====

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02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Auditor
Schedule of costs to be
allocated by function

	Total General & admin	Audit Svces
Wages & benefits		

SALARIES & WAGES	\$1,274,210	\$1,274,210
FRINGE BENEFITS	877,545	877,545
Other expense and cost		

Non-Personal	69,153	69,153
Departmental		
Expenditures	2,220,908	2,220,908
Functional cost	2,220,908	2,220,908
Additions: 1st		
Others	432,699	432,699
Reallocate admin	(432,699)	432,699
Allocable costs	2,653,607	2,653,607
1st Allocation	2,653,607	2,653,607
-----		-----
Additions: 2nd		
Others	137,085	137,085
Reallocate admin	(137,085)	137,085
Allocable costs	137,085	137,085
2nd Allocation	137,085	137,085
-----		-----

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02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Auditor
Schedule of costs to be
allocated by function

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Schedule 13.003
FY 2015
(continued)

	Total General & admn	Audit Svces
Total allocated	\$2,790,692	\$2,790,692
	=====	=====

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Auditor
Detail allocation of
Audit Svces

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	7,144	41.066	\$1,089,754		\$1,089,754		\$1,089,754
Mayor/Council	91	0.523	13,881		13,881		13,881
Fire/Dept-Wide	2,709	15.572	413,234		413,234	36,548	449,782
PBCE/Dept-Wide	211	1.212	32,186		32,186	2,847	35,033
OED/Dept-Wide	1,137	6.535	173,439		173,439	15,340	188,779
PRNS/Dept-Wide	1,979	11.376	301,879		301,879	26,699	328,578
Library/DeptWide	87	0.500	13,271		13,271	1,174	14,445
ESD/Dept-Wide	407	2.339	62,084	(37,371)	24,713	5,491	30,204
Housing Funds	635	3.650	96,864		96,864	8,567	105,431
TSJ Fund 536	195	1.120	29,746		29,746	2,631	32,377
Airport	1,399	8.042	213,405		213,405	18,874	232,279
WPCP Fund	1,402	8.065	213,864	(69,402)	144,462	18,914	163,376
Subtotal	17,396	100.000	2,653,607	(106,773)	2,546,834	137,085	2,683,919

Direct Billed				106,773	106,773		106,773
Total	17,396	100.000	\$2,653,607		\$2,653,607	\$137,085	\$2,790,692
=====							

(A) Alloc basis: Audit Service Hours

Source: City Auditor Survey

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Auditor
Departmental Cost
Allocation Summary

	Total	Audit Svces
City Manager	\$1,089,754	\$1,089,754
Mayor/Council	13,881	13,881
Fire/Dept-Wide	449,782	449,782
PBCE/Dept-Wide	35,033	35,033
OED/Dept-Wide	188,779	188,779
PRNS/Dept-Wide	328,578	328,578
Library/DeptWide	14,445	14,445
ESD/Dept-Wide	30,204	30,204
Housing Funds	105,431	105,431
TSJ Fund 536	32,377	32,377
Airport	232,279	232,279
WPCP Fund	163,376	163,376
Direct Billed	106,773	106,773
Total	\$2,790,692	\$2,790,692
	=====	=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Human Resources
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$8,533,737			\$8,533,737
Allocated additions:				
City-Wide Programs	86,942		86,942	
Building Leases	70,714		70,714	
City Manager	159,531	42,026	201,557	
Emergency Svcs	2,544	542	3,086	
Mayor & City Council	26,432	3,566	29,998	
Finance	90,825	18,075	108,900	
Information Technology	1,330,389	397,333	1,727,722	
City Attorney	195,565	19,475	215,040	
City Clerk	7,480	482	7,962	
Human Resources		28,741	28,741	
General Services		301,571	301,571	
Total allocated additions:	1,970,422	811,811	2,782,233	2,782,233
Total to be allocated:	\$10,504,159	\$811,811		\$11,315,970
	=====	=====		=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Human Resources
Schedule of costs to be
allocated by function

	Total	General & admn	Department Svcs	Benefit Fds	Workers Comp	Shared Resource	Unallocated
Wages & benefits							

SALARIES & WAGES	\$3,775,846	\$481,299	\$1,294,408	\$663,082	\$664,706	\$21,864	\$650,487
FRINGE BENEFITS	2,495,052	297,573	852,101	419,258	534,320	15,394	376,406
Other expense and cost							

Non-Personal	2,262,839	138,692	251,766	500,416	1,232,865		139,100
Departmental							
Expenditures	8,533,737	917,564	2,398,275	1,582,756	2,431,891	37,258	1,165,993
Functional cost	8,533,737	917,564	2,398,275	1,582,756	2,431,891	37,258	1,165,993
Additions: 1st							
Others	1,970,422	1,970,422					
Reallocate admin		(2,887,986)	909,405	600,167	922,152	14,128	442,134
Allocable costs	10,504,159		3,307,680	2,182,923	3,354,043	51,386	1,608,127
Unallocated	(3,791,050)			(2,182,923)			(1,608,127)
1st Allocation	6,713,109		3,307,680		3,354,043	51,386	

Additions: 2nd							
Others	811,811	811,811					
Reallocate admin		(811,811)	255,633	168,707	259,216	3,971	124,284
Allocable costs	811,811		255,633	168,707	259,216	3,971	124,284
Unallocated	(292,991)			(168,707)			(124,284)
2nd Allocation	518,820		255,633		259,216	3,971	

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Human Resources
Schedule of costs to be
allocated by function

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Schedule 14.003
FY 2015
(continued)

	Total	General & admn	Department Svcs	Benefit Fds	Workers Comp	Shared Resource	Unallocated
Total allocated	\$7,231,929 =====		\$3,563,313 =====		\$3,613,259 =====	\$55,357 =====	

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Human Resources
Detail allocation of
Department Svcs

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FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	61.550	1.088	\$36,003		\$36,003		\$36,003
Emerg Svcs	4.000	0.070	2,340		2,340		2,340
Police Auditor	6.000	0.106	3,510		3,510		3,510
Mayor/Council	27.000	0.477	15,793		15,793		15,793
Finance	108.890	1.925	63,694		63,694		63,694
Information Tech	88.160	1.559	51,568		51,568		51,568
City Attorney	71.500	1.264	41,823		41,823		41,823
City Clerk	15.000	0.265	8,774		8,774		8,774
City Auditor	14.290	0.252	8,359		8,359		8,359
Human Resources	38.240	0.676	22,368		22,368		22,368
General Services	91.370	1.615	53,446		53,446	4,474	57,920
Police/Dept-Wide	1,572.370	27.806	919,739		919,739	77,000	996,739
Trans/Dept-Wide	384.350	6.796	224,821		224,821	18,822	243,643
Fire/Dept-Wide	787.980	13.934	460,920		460,920	38,588	499,508
PW/Dept-Wide	300.480	5.313	175,762		175,762	14,715	190,477
PBCE/Dept-Wide	260.000	4.597	152,084		152,084	12,732	164,816
OED/Dept-Wide	52.750	0.932	30,855		30,855	2,583	33,438
PRNS/Dept-Wide	493.990	8.735	288,954		288,954	24,191	313,145
Library/DeptWide	317.590	5.616	185,771		185,771	15,553	201,324
ESD/Dept-Wide	125.040	2.211	73,141		73,141	6,123	79,264
Housing Funds	57.000	1.008	33,341		33,341	2,791	36,132
Maint Assmt Dist	6.450	0.114	3,773		3,773	316	4,089
Retirement Dept	36.500	0.645	21,350		21,350	1,787	23,137
Airport	187.000	3.306	109,383		109,383	9,158	118,541
Benefit Funds	7.500	0.132	4,387		4,387	367	4,754
WPCP Fund	356.800	6.309	208,706		208,706	17,473	226,179
Water Funds	35.930	0.635	21,017		21,017	1,760	22,777
Parking Funds	15.050	0.266	8,803		8,803	737	9,540
Vehicle M&O Fund	65.100	1.166	38,080		38,080	3,188	41,268
Animal Services	66.870	1.182	39,115		39,115	3,275	42,390
Subtotal	5,654.750	100.000	3,307,680		3,307,680	255,633	3,563,313

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Human Resources
Detail allocation of
Department Svcs

Detail page 167
Schedule 14.004
FY 2015
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
	-----	-----	-----	-----	-----	-----	-----
Total	5,654.750	100.000	\$3,307,680		\$3,307,680	\$255,633	\$3,563,313
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Employees (FTEs)

Source: Adopted FY2013-14 Budget

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Human Resources
Detail allocation of
Workers Comp

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Total	100.000	100.000	\$3,354,043		\$3,354,043	\$259,216	\$3,613,259
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(A) Alloc basis: Workers' Comp Claims Costs

Source: Risk Management Reports

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Human Resources
Detail allocation of
Shared Resource

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PBCE-Rev/Inspect	100.000	100.000	\$51,386		\$51,386	\$3,971	\$55,357
Subtotal	100.000	100.000	51,386		51,386	3,971	55,357
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$51,386		\$51,386	\$3,971	\$55,357
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Allocation

Source: Adopted FY2013-14 Budget / FTEs from Budget office

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Human Resources
Departmental Cost
Allocation Summary

	Total	Department Svcs	Workers Comp	Shared Resource
City Manager	\$55,456	\$36,003	\$19,453	
Emerg Svcs	2,340	2,340		
Police Auditor	3,510	3,510		
Mayor/Council	16,128	15,793	335	
Finance	70,402	63,694	6,708	
Information Tech	54,922	51,568	3,354	
City Attorney	43,835	41,823	2,012	
City Clerk	8,774	8,774		
City Auditor	8,359	8,359		
Human Resources	28,741	22,368	6,373	
General Services	111,078	57,920	53,158	
Police/Dept-Wide	2,484,102	996,739	1,487,363	
Trans/Dept-Wide	378,529	243,643	134,886	
Fire/Dept-Wide	1,785,446	499,508	1,285,938	
PW/Dept-Wide	234,595	190,477	44,118	
PBCE/Dept-Wide	223,038	164,816	58,222	
OED/Dept-Wide	87,320	33,438	53,882	
PRNS/Dept-Wide	499,020	313,145	185,875	
Library/DeptWide	208,918	201,324	7,594	
ESD/Dept-Wide	87,220	79,264	7,956	
Housing Funds	48,427	36,132	12,295	
TSJ Fund 536	11,572		11,572	
Maint Assmt Dist	4,450	4,089	361	
PBCE-Rev/Inspect	55,357			55,357
OCA/Arts&Cult.	361		361	
Retirement Dept	23,137	23,137		
Airport	189,781	118,541	71,240	
Benefit Funds	4,754	4,754		
IWM Fund	1,808		1,808	
WPCP Fund	302,482	226,179	76,303	
Water Funds	27,840	22,777	5,063	
Parking Funds	10,263	9,540	723	

Sewer Svce Fund

25,313

25,313

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Human Resources
Departmental Cost
Allocation Summary

	Total	Department Svcs	Workers Comp	Shared Resource
Vehicle M&O Fund	\$70,560	\$41,268	\$29,292	
Other Unallocatd	21,701		21,701	
Animal Services	42,390	42,390		
Direct Billed				
Total	\$7,231,929	\$3,563,313	\$3,613,259	\$55,357
	=====	=====	=====	=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
General Services
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$19,568,344			\$19,568,344
Allocated additions:				
Building Occupancy	35,856		35,856	
Equipment Usage	1,441,033		1,441,033	
City-Wide Programs	217,676		217,676	
Building Leases	26,084		26,084	
City Manager	219,829	57,688	277,517	
Emergency Svcs	15,615	3,325	18,940	
Mayor & City Council	162,275	21,892	184,167	
Finance	443,889	87,989	531,878	
Information Technology	129,029	38,463	167,492	
City Attorney	12,347	1,062	13,409	
City Clerk	45,925	2,962	48,887	
Human Resources	102,750	8,328	111,078	
General Services		323,196	323,196	
Total allocated additions:	2,852,308	544,905	3,397,213	3,397,213
Total to be allocated:	\$22,420,652	\$544,905		\$22,965,557
	*****	*****		*****

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
General Services
Detail allocation of
Facility Mgmt

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FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	0.800	2.940	\$168,486		\$168,486		\$168,486
Emerg Svcs	0.450	1.653	94,774		94,774		94,774
Mayor/Council	0.660	2.425	139,001		139,001		139,001
Finance	0.880	3.234	185,335		185,335		185,335
Information Tech	1.250	4.593	263,260		263,260		263,260
City Attorney	1.130	4.152	237,987		237,987		237,987
City Clerk	0.190	0.698	40,016		40,016		40,016
City Auditor	0.210	0.771	44,228		44,228		44,228
Human Resources	0.750	2.756	157,956		157,956		157,956
Police/Dept-Wide	6.350	23.337	1,337,360		1,337,360	42,336	1,379,696
Trans/Dept-Wide	0.890	3.270	187,441		187,441	5,934	193,375
Fire/Dept-Wide	4.040	14.847	850,856		850,856	26,935	877,791
PW/Dept-Wide	1.350	4.961	284,321		284,321	9,001	293,322
PBCE/Dept-Wide	1.410	5.181	296,957		296,957	9,401	306,358
PRNS/Dept-Wide	0.570	2.094	120,047		120,047	3,800	123,847
ESD/Dept-Wide	1.560	5.733	328,548	(199,184)	129,364	10,401	139,765
Housing Funds	0.040	0.147	8,424		8,424	267	8,691
PBCE/Code Enforc	0.660	2.425	139,001		139,001	4,400	143,401
OCA/Arts&Cult.	2.250	8.269	473,868		473,868	15,001	488,869
Other Unallocatd	0.770	2.839	162,167		162,167	5,133	167,300
Animal Services	1.000	3.675	210,608		210,608	6,667	217,275
Subtotal	27.210	100.000	5,730,641	(199,184)	5,531,457	139,276	5,670,733
Direct Billed				199,184	199,184		199,184
Total	27.210	100.000	\$5,730,641		\$5,730,641	\$139,276	\$5,869,917

(A) Alloc basis: Square Footage and FTE

Source: General Services Departmental Survey

(A) Alloc basis: Square Footage and Budgeted Costs

Source: Adopted FY2013-14 Budget / Departmental Survey

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
General Services
Detail allocation of
FacMgmt-WorkOrd

Detail page 179
Schedule 15.006
FY 2015
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Direct Billed				\$105,265	\$105,265		\$105,265
Total	100.000	100.000	\$5,856,975		\$5,856,975	\$142,346	\$5,999,321
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Labor Hours and Materials Costs

Source: Adopted FY2013-14 Budget / Departmental Survey

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
General Services
Detail allocation of
Util/Other Svcs

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Schedule 15.007
FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	3.680	3.680	\$104,143		\$104,143		\$104,143
Mayor/Council	3.040	3.040	86,032		86,032		86,032
Finance	6.920	6.920	195,835		195,835		195,835
Information Tech	4.180	4.180	118,293		118,293		118,293
City Attorney	4.610	4.610	130,462		130,462		130,462
City Clerk	0.870	0.870	24,621		24,621		24,621
City Auditor	0.980	0.980	27,734		27,734		27,734
Human Resources	3.220	3.220	91,126		91,126		91,126
General Services	4.260	4.260	120,557		120,557		120,557
Police/Dept-Wide	4.160	4.160	117,727		117,727	4,193	121,920
Trans/Dept-Wide	7.290	7.290	206,306		206,306	7,348	213,654
Fire/Dept-Wide	2.380	2.380	67,354		67,354	2,399	69,753
PW/Dept-Wide	7.680	7.680	217,343		217,343	7,741	225,084
PBCE/Dept-Wide	6.460	6.460	182,817		182,817	6,511	189,328
PRNS/Dept-Wide	6.070	6.070	171,780		171,780	6,118	177,898
ESD/Dept-Wide	5.840	5.840	165,271		165,271	5,886	171,157
Housing Funds	2.490	2.490	70,467		70,467	2,510	72,977
PW-Public Fac.	3.520	3.520	99,615		99,615	3,548	103,163
PBCE/Code Enforc	0.400	0.400	11,320		11,320	403	11,723
OCA/Arts&Cult.	7.060	7.060	199,797		199,797	7,116	206,913
Airport	1.040	1.040	29,432		29,432	1,048	30,480
Vehicle M&O Fund	1.130	1.130	31,979		31,979	1,139	33,118
Other Unallocatd	3.850	3.850	108,954		108,954	3,879	112,833
Animal Services	8.870	8.870	251,020		251,020	8,940	259,960
Subtotal	100.000	100.000	2,829,985		2,829,985	68,779	2,898,764
	-----	-----	-----	-----	-----	-----	-----
Total	100.000	100.000	\$2,829,985		\$2,829,985	\$68,779	\$2,898,764
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Actual Costs and Square Footage

Source: FMS Actuals for FY2012-13 / Departmental Survey

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
General Services
Detail allocation of
Capital Funds

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Schedule 15.008
FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PW-Public Fac.	100.000	100.000	\$4,494,565	\$(3,277,810)	\$1,216,755	\$109,235	\$1,325,990
Subtotal	100.000	100.000	4,494,565	(3,277,810)	1,216,755	109,235	1,325,990
	-----	-----	-----	-----	-----	-----	-----
Direct Billed				3,277,810	3,277,810		3,277,810
Total	100.000	100.000	\$4,494,565		\$4,494,565	\$109,235	\$4,603,800
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(A) Alloc basis: Direct Cost

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
General Services
Detail allocation of
Radios

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager	0.480	0.480	\$5,120		\$5,120		\$5,120
Information Tech	2.170	2.170	23,149		23,149		23,149
City Attorney	0.030	0.030	320		320		320
City Clerk	0.010	0.010	107		107		107
Human Resources	0.050	0.050	533		533		533
General Services	6.600	6.600	70,406		70,406		70,406
Police/Dept-Wide	53.400	53.400	569,653		569,653	15,271	584,924
Trans/Dept-Wide	5.750	5.750	61,339		61,339	1,644	62,983
Fire/Dept-Wide	16.510	16.510	176,123		176,123	4,721	180,844
FW/Dept-Wide	0.320	0.320	3,414		3,414	92	3,506
PBCE/Dept-Wide	0.680	0.680	7,254		7,254	194	7,448
OED/Dept-Wide	0.030	0.030	320		320	9	329
PRNS/Dept-Wide	4.380	4.380	46,724		46,724	1,253	47,977
Library/DeptWide	0.200	0.200	2,134		2,134	57	2,191
ESD/Dept-Wide	3.280	3.280	34,990		34,990	938	35,928
Housing Funds	0.020	0.020	213		213	6	219
TSJ Fund 536	2.260	2.260	24,109		24,109	646	24,755
OCA/Arts&Cult.	3.830	3.830	40,857		40,857	1,095	41,952
Subtotal	100.000	100.000	1,066,765		1,066,765	25,926	1,092,691

Total	100.000	100.000	\$1,066,765		\$1,066,765	\$25,926	\$1,092,691
=====							

(A) Alloc basis: Number of Radios & Communications Systems

Source: General Services Deptamental Survey

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
General Services
Departmental Cost
Allocation Summary

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FY 2015

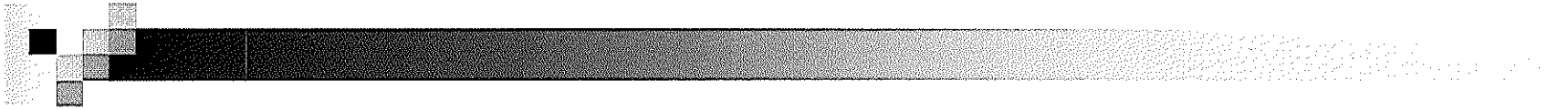
	Total	Facility Mgmt	Contract Cust	FacMgmt-WorkOrd	Util/Other Svcs	Capital Funds	Radios
City Manager	\$336,981	\$168,486	\$51,032	\$8,200	\$104,143		\$5,120
Emerg Svcs	95,360	94,774		586			
Mayor/Council	273,718	139,001	42,242	6,443	86,032		
Finance	520,660	185,335	83,263	56,227	195,835		
Information Tech	472,772	263,260	58,113	9,957	118,293		23,149
City Attorney	442,943	237,987	64,217	9,957	130,462		320
City Clerk	78,465	40,016	11,964	1,757	24,621		107
City Auditor	87,979	44,228	13,674	2,343	27,734		
Human Resources	301,571	157,956	44,928	7,028	91,126		533
General Services	323,196		22,708	109,525	120,557		70,406
Police/Dept-Wide	2,843,570	1,379,696	70,096	686,934	121,920		584,924
Trans/Dept-Wide	658,740	193,375	91,452	97,276	213,654		62,983
Fire/Dept-Wide	2,057,994	877,791	31,908	897,698	69,753		180,844
PW/Dept-Wide	716,584	293,322	100,999	93,673	225,084		3,506
PBCE/Dept-Wide	610,002	306,358	92,457	14,411	189,328		7,448
OED/Dept-Wide	159,681		18,843	140,509			329
PRNS/Dept-Wide	3,645,540	123,847	913,766	2,382,052	177,898		47,977
Library/DeptWide	1,174,327		426,357	745,779			2,191
ESD/Dept-Wide	515,169	139,765	83,412	84,907	171,157		35,928
Housing Funds	122,716	8,691	35,425	5,404	72,977		219
TSJ Fund 536	24,755						24,755
PW-Public Fac.	1,429,153				103,163	1,325,990	
PBCE/Code Enforc	168,795	143,401	2,262	11,409	11,723		
OCA/Arts&Cult.	856,320	488,869	118,586		206,913		41,952
Airport	30,480				30,480		
Storm Drain Fund	34,227			34,227			
Water Funds	26,631		26,631				
Parking Funds	102,256			102,256			
Sewer Svce Fund	34,827			34,827			
Vehicle M&O Fund	72,328		6,784	32,426	33,118		
Other Unallocatd	484,918	167,300	30,652	174,133	112,833		
Animal Services	680,640	217,275	59,293	144,112	259,960		

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
General Services
Departmental Cost
Allocation Summary

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Schedule 15.010
FY 2015
(continued)

	Total	Facility Mgmt	Contract Cust	FacMgmt-WorkOrd	Util/Other Svcs	Capital Funds	Radios
Direct Billed	\$3,582,259	\$199,184		\$105,265		\$3,277,810	
Total	\$22,965,557 =====	\$5,869,917 =====	\$2,501,064 =====	\$5,999,321 =====	\$2,898,764 =====	\$4,603,800 =====	\$1,092,691 =====



Department-Wide Allocations



City of San Jose
CW 14-15 COST ALLOCATION PLAN
Police/Dept-Wide
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Allocated additions:				
Building Occupancy	2,182,353		2,182,353	
Equipment Usage	1,666,368		1,666,368	
City-Wide Programs	15,600,409		15,600,409	
Building Leases	1,598,921		1,598,921	
City Manager	1,722,927	452,302	2,175,229	
Emergency Svcs	109,867	23,393	133,260	
Independent Police Auditor	1,155,052	71,404	1,226,456	
Mayor & City Council	1,141,735	154,026	1,295,761	
Finance	1,021,777	201,520	1,223,297	
Information Technology	1,039,143	297,652	1,336,795	
City Attorney	3,442,931	402,747	3,845,678	
City Clerk	323,119	20,837	343,956	
Human Resources	2,299,257	184,845	2,484,102	
General Services	2,762,902	80,668	2,843,570	
Total allocated additions:	36,066,761	1,889,394	37,956,155	37,956,155
Total to be allocated:	\$36,066,761	\$1,889,394		\$37,956,155
	*****	*****		*****

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Police/Dept-Wide
Schedule of costs to be
allocated by function

Total General & admn Distribution

Functional cost

Additions: 1st

Others	36,066,761	36,066,761	
Reallocate admin		(36,066,761)	36,066,761
Allocable costs	36,066,761		36,066,761
1st Allocation	36,066,761		36,066,761
	-----		-----

Additions: 2nd

Others	1,889,394	1,889,394	
Reallocate admin		(1,889,394)	1,889,394
Allocable costs	1,889,394		1,889,394
2nd Allocation	1,889,394		1,889,394
	-----		-----

Total allocated	\$37,956,155		\$37,956,155
	=====		=====

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Police/Dept-Wide
Detail allocation of
Distribution

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FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Police-Traffic S	5,856,068	4.038	\$1,456,580		\$1,456,580	\$76,304	\$1,532,884
Police-Crime Prv	3,415,647	2.355	849,574		849,574	44,506	894,080
Police-Investig	27,597,912	19.032	6,864,432		6,864,432	359,600	7,224,032
Police-Reg.Svcs	1,752,195	1.208	435,824		435,824	22,831	458,655
Police-Response	105,671,801	72.875	26,283,759		26,283,759	1,376,901	27,660,660
Police-SpecEvent	709,972	0.492	176,592		176,592	9,252	185,844
Subtotal	145,003,595	100.000	36,066,761		36,066,761	1,889,394	37,956,155
	-----	-----	-----	-----	-----	-----	-----
Total	145,003,595	100.000	\$36,066,761		\$36,066,761	\$1,889,394	\$37,956,155
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Labor Ratio of Department Programs

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Police/Dept-Wide
Departmental Cost
Allocation Summary

	Total	Distribution
Police-Traffic S	\$1,532,884	\$1,532,884
Police-Crime Prv	894,080	894,080
Police-Investig	7,224,032	7,224,032
Police-Reg.Svcs	458,655	458,655
Police-Response	27,660,660	27,660,660
Police-SpecEvent	185,844	185,844
Direct Billed		
Total	\$37,956,155	\$37,956,155
	=====	=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Transportation/Dept-Wide
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Allocated additions:				
Building Occupancy	28,079		28,079	
Equipment Usage	436,056		436,056	
City-Wide Programs	1,636,235		1,636,235	
Building Leases	20,787		20,787	
City Manager	1,104,460	289,981	1,394,441	
Emergency Svcs	53,842	11,464	65,306	
Mayor & City Council	559,521	75,482	635,003	
Finance	589,807	116,231	706,038	
Information Technology	517,953	149,778	667,731	
City Attorney	771,641	90,384	862,025	
City Clerk	158,348	10,211	168,559	
Human Resources	349,927	28,602	378,529	
General Services	638,848	19,892	658,740	
Total allocated additions:	6,865,504	792,025	7,657,529	7,657,529
Total to be allocated:	\$6,865,504	\$792,025		\$7,657,529
	=====	=====		=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Transportation/Dept-Wide
Schedule of costs to be
allocated by function

Total General & admn Distribution

Functional cost

Additions: 1st

Others	6,865,504	6,865,504	
Reallocate admin		(6,865,504)	6,865,504
Allocable costs	6,865,504		6,865,504
1st Allocation	6,865,504		6,865,504
	-----		-----

Additions: 2nd

Others	792,025	792,025	
Reallocate admin		(792,025)	792,025
Allocable costs	792,025		792,025
2nd Allocation	792,025		792,025
	-----		-----

Total allocated	\$7,657,529		\$7,657,529
	=====		=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Transportation/Dept-Wide
Detail allocation of
Distribution

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Trans-St/Landsc	1,365,758	5.065	\$347,791		\$347,791	\$40,122	\$387,913
Trans-Pkg Svcs	2,425,471	8.996	617,648		617,648	71,254	688,902
Trans-Pavement	3,209,490	11.904	817,299		817,299	94,286	911,585
Trans-TrafficMtc	2,692,764	9.987	685,715		685,715	79,106	764,821
Maint Assmt Dist	761,990	2.826	194,041		194,041	22,385	216,426
Trans-TrafficOps	3,528,775	13.088	898,606		898,606	103,666	1,002,272
Trans-Trans Plng	2,866,850	10.633	730,046		730,046	84,220	814,266
Transp-Sanitary	5,968,637	22.138	1,519,918		1,519,918	175,342	1,695,260
Transp-Storm Sew	3,063,084	11.361	780,017		780,017	89,985	870,002
Parking Funds	1,077,641	4.002	274,423		274,423	31,659	306,082
Subtotal	26,960,460	100.000	6,865,504		6,865,504	792,025	7,657,529
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Total	26,960,460	100.000	\$6,865,504		\$6,865,504	\$792,025	\$7,657,529
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(A) Alloc basis: Direct Labor Ratio of Department Programs

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Transportation/Dept-Wide
Departmental Cost
Allocation Summary

	Total	Distribution
Trans-St/Landsc	\$387,913	\$387,913
Trans-Pkg Svcs	688,902	688,902
Trans-Pavement	911,585	911,585
Trans-TrafficMtc	764,821	764,821
Maint Assmt Dist	216,426	216,426
Trans-TrafficOps	1,002,272	1,002,272
Trans-Trans Plng	814,266	814,266
Transp-Sanitary	1,695,260	1,695,260
Transp-Storm Sew	870,002	870,002
Parking Funds	306,082	306,082
Direct Billed		
Total	\$7,657,529	\$7,657,529
	-----	-----

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Fire/Dept-Wide
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Allocated additions:				
Building Occupancy	1,281,509		1,281,509	
Equipment Usage	1,698,991		1,698,991	
City-Wide Programs	8,796,776		8,796,776	
City Manager	1,050,706	275,925	1,326,631	
Emergency Svcs	60,501	12,882	73,383	
Mayor & City Council	628,725	84,818	713,543	
Finance	642,354	126,419	768,773	
Information Technology	582,796	163,616	746,412	
City Attorney	537,805	53,718	591,523	
City Clerk	177,933	11,474	189,407	
City Auditor	413,234	36,548	449,782	
Human Resources	1,653,618	131,828	1,785,446	
General Services	2,000,961	57,033	2,057,994	
Total allocated additions:	19,525,909	954,261	20,480,170	20,480,170
Total to be allocated:	\$19,525,909	\$954,261		\$20,480,170
	=====	=====		=====

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Fire/Dept-Wide
Schedule of costs to be
allocated by function

Total General & admn Distribution

Functional cost

Additions: 1st			
Others	19,525,909	19,525,909	
Reallocate admin		(19,525,909)	19,525,909
Allocable costs	19,525,909		19,525,909
1st Allocation	19,525,909		19,525,909
	-----		-----
Additions: 2nd			
Others	954,261	954,261	
Reallocate admin		(954,261)	954,261
Allocable costs	954,261		954,261
2nd Allocation	954,261		954,261
	-----		-----
Total allocated	\$20,480,170		\$20,480,170
	=====		=====

NGCS II
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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Fire/Dept-Wide
Detail allocation of
Distribution

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Fire-Code Compl	2,385,446	2.874	\$561,200		\$561,200	\$27,427	\$588,627
Fire-Response	78,100,468	94.100	18,373,919		18,373,919	897,961	19,271,880
Fire/Prevention	2,511,223	3.026	590,790		590,790	28,873	619,663
Subtotal	82,997,137	100.000	19,525,909		19,525,909	954,261	20,480,170
	-----	-----	-----	-----	-----	-----	-----
Total	82,997,137	100.000	\$19,525,909		\$19,525,909	\$954,261	\$20,480,170
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Labor Ratio of Department Programs

Source: Adopted FY2013-14 Budget

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Fire/Dept-Wide
Departmental Cost
Allocation Summary

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	Total	Distribution
Fire-Code Compl	\$588,627	\$588,627
Fire-Response	19,271,880	19,271,880
Fire/Prevention	619,663	619,663
Direct Billed		
Total	\$20,480,170	\$20,480,170
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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Public Works/Dept-Wide
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Allocated additions:				
Building Occupancy	64,338		64,338	
Equipment Usage	100,123		100,123	
City-Wide Programs	547,074		547,074	
City Manager	455,818	119,930	575,748	
Emergency Svcs	15,263	3,250	18,513	
Mayor & City Council	158,612	21,397	180,009	
Finance	660,996	138,041	799,037	
Information Technology	782,922	224,840	1,007,762	
City Attorney	836,137	83,645	919,782	
City Clerk	44,888	2,895	47,783	
Human Resources	216,681	17,914	234,595	
General Services	694,604	21,980	716,584	
Total allocated additions:	4,577,456	633,892	5,211,348	5,211,348
Total to be allocated:	\$4,577,456	\$633,892		\$5,211,348
	*****	*****		*****

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Public Works/Dept-Wide
Schedule of costs to be
allocated by function

Total General & admn Distribution

Functional cost

Additions: 1st

Others	4,577,456	4,577,456	
Reallocate admin		(4,577,456)	4,577,456
Allocable costs	4,577,456		4,577,456
1st Allocation	4,577,456		4,577,456
	-----		-----

Additions: 2nd

Others	633,892	633,892	
Reallocate admin		(633,892)	633,892
Allocable costs	633,892		633,892
2nd Allocation	633,892		633,892
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Total allocated	\$5,211,348		\$5,211,348
	=====		=====

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Public Works/Dept-Wide
Detail allocation of
Distribution

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Schedule 19.004
FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PW-Private Dev.	4,795,886	22.404	\$1,025,545		\$1,025,545	\$142,019	\$1,167,564
PW-Public Fac.	16,610,246	77.596	3,551,911		3,551,911	491,873	4,043,784
Subtotal	21,406,132	100.000	4,577,456		4,577,456	633,892	5,211,348
	-----	-----	-----	-----	-----	-----	-----
Total	21,406,132	100.000	\$4,577,456		\$4,577,456	\$633,892	\$5,211,348
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Labor Ratio of Department Programs

Source: Adopted FY2013-14 Budget

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02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Public Works/Dept-Wide
Departmental Cost
Allocation Summary

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FY 2015

	Total	Distribution
PW-Private Dev.	\$1,167,564	\$1,167,564
PW-Public Fac.	4,043,784	4,043,784
Direct Billed		
Total	\$5,211,348	\$5,211,348
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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Plng Bldg Code Enf/Dept-Wide
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Allocated additions:				
Building Occupancy	3,655		3,655	
Equipment Usage	105,642		105,642	
City-Wide Programs	561,521		561,521	
City Manager	334,168	87,884	422,052	
Emergency Svcs	13,334	2,839	16,173	
Mayor & City Council	138,564	18,693	157,257	
Finance	158,711	31,324	190,035	
Information Technology	487,035	142,750	629,785	
City Attorney	692,056	68,804	760,860	
City Clerk	39,214	2,529	41,743	
City Auditor	32,186	2,847	35,033	
Human Resources	206,084	16,954	223,038	
General Services	590,940	19,062	610,002	
Total allocated additions:	3,363,110	393,686	3,756,796	3,756,796
Total to be allocated:	\$3,363,110	\$393,686		\$3,756,796
	=====	=====		=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Plng Bldg Code Enf/Dept-Wide
Schedule of costs to be
allocated by function

Total General & admn Distribution

Functional cost

Additions: 1st

Others	3,363,110	3,363,110	
Reallocate admin		(3,363,110)	3,363,110
Allocable costs	3,363,110		3,363,110
1st Allocation	3,363,110		3,363,110

Additions: 2nd

Others	393,686	393,686	
Reallocate admin		(393,686)	393,686
Allocable costs	393,686		393,686
2nd Allocation	393,686		393,686

Total allocated	\$3,756,796		\$3,756,796
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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Plng Bldg Code Enf/Dept-Wide
Detail allocation of
Distribution

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FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PBCE-Rev/Inspect	12,654,845	65.258	\$2,194,718		\$2,194,718	\$256,914	\$2,451,632
PBCE-LongRgPlng	1,954,378	10.078	338,946		338,946	39,677	378,623
PBCE/Code Enforc	4,782,623	24.664	829,446		829,446	97,095	926,541
Subtotal	19,391,846	100.000	3,363,110		3,363,110	393,686	3,756,796
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Total	19,391,846	100.000	\$3,363,110		\$3,363,110	\$393,686	\$3,756,796
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Labor Ratio of Department Programs

Source: Adopted FY2013-14 Budget

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02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Plng Bldg Code Enf/Dept-Wide
Departmental Cost
Allocation Summary

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FY 2015

	Total	Distribution
PBCE-Rev/Inspect	\$2,451,632	\$2,451,632
PBCE-LongRgPlng	378,623	378,623
PBCE/Code Enforc	926,541	926,541
Direct Billed		
Total	\$3,756,796	\$3,756,796
	=====	=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
OED/Dept.Wide
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Allocated additions:				
Building Occupancy	13,705		13,705	
Equipment Usage	488		488	
City-Wide Programs	242,649		242,649	
City Manager	150,967	39,749	190,716	
Emergency Svcs	3,550	756	4,306	
Mayor & City Council	36,895	4,977	41,872	
Finance	72,705	14,425	87,130	
Information Technology	177,043	51,694	228,737	
City Attorney	367,692	36,477	404,169	
City Clerk	10,441	673	11,114	
City Auditor	173,439	15,340	188,779	
Human Resources	80,830	6,490	87,320	
General Services	155,686	3,995	159,681	
Total allocated additions:	1,486,090	174,576	1,660,666	1,660,666
Total to be allocated:	\$1,486,090	\$174,576		\$1,660,666
	=====	=====		=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
OED/Dept.Wide
Schedule of costs to be
allocated by function

Total General & admn Distribution

Functional cost

Additions: 1st

Others	1,486,090	1,486,090	
Reallocate admin		(1,486,090)	1,486,090
Allocable costs	1,486,090		1,486,090
1st Allocation	1,486,090		1,486,090
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Additions: 2nd

Others	174,576	174,576	
Reallocate admin		(174,576)	174,576
Allocable costs	174,576		174,576
2nd Allocation	174,576		174,576
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Total allocated	\$1,660,666		\$1,660,666
	=====		=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
OED/Dept.Wide
Detail allocation of
Distribution

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
OED/Workforce De	1,857,684	38.289	\$569,016		\$569,016	\$66,844	\$635,860
OED/Bus/Jobs	1,438,067	29.640	440,485		440,485	51,745	492,230
Real Estate Serv	623,787	12.857	191,068		191,068	22,445	213,513
OCA/Arts&Cult.	932,148	19.214	285,521		285,521	33,542	319,063
Subtotal	4,851,686	100.000	1,486,090		1,486,090	174,576	1,660,666
	-----	-----	-----	-----	-----	-----	-----
Total	4,851,686	100.000	\$1,486,090		\$1,486,090	\$174,576	\$1,660,666
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Labor Ratio of Department Programs

Source: Adopted FY2013-14 Budget

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
OED/Dept.Wide
Departmental Cost
Allocation Summary

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Schedule 21.005
FY 2015

Total Distribution

OED/Workforce De	\$635,860	\$635,860
OED/Bus/Jobs	492,230	492,230
Real Estate Serv	213,513	213,513
OCA/Arts&Cult.	319,063	319,063

Direct Billed

Total	\$1,660,666	\$1,660,666
	=====	=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Prks Rec Neigh Svces/Dept-Wide
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Allocated additions:				
Building Occupancy	31,352		31,352	
Equipment Usage	114,731		114,731	
City-Wide Programs	2,142,816		2,142,816	
Building Leases	30,778		30,778	
City Manager	970,342	254,477	1,224,819	
Emergency Svcs	32,754	6,974	39,728	
Mayor & City Council	340,380	45,919	386,299	
Finance	463,847	91,677	555,524	
Information Technology	972,486	277,464	1,249,950	
City Attorney	423,756	44,583	468,339	
City Clerk	96,330	6,212	102,542	
City Auditor	301,879	26,699	328,578	
Human Resources	461,352	37,668	499,020	
General Services	3,550,067	95,473	3,645,540	
Total allocated additions:	9,932,870	887,146	10,820,016	10,820,016
Total to be allocated:	\$9,932,870	\$887,146		\$10,820,016
	=====	=====		=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Prks Rec Neigh Svces/Dept-Wide
Schedule of costs to be
allocated by function

NGCS II
02/13/2014

Total General & admn Distribution

Functional cost

Additions: 1st

Others	9,932,870	9,932,870	
Reallocate admin		(9,932,870)	9,932,870
Allocable costs	9,932,870		9,932,870
1st Allocation	9,932,870		9,932,870
	-----		-----

Additions: 2nd

Others	887,146	887,146	
Reallocate admin		(887,146)	887,146
Allocable costs	887,146		887,146
2nd Allocation	887,146		887,146
	-----		-----

Total allocated	\$10,820,016		\$10,820,016
	=====		=====

NGCS II
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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Prks Rec Neigh Svces/Dept-Wide
Detail allocation of
Distribution

Detail page 211
Schedule 22.004
FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PRNS-Life Enjoy	8,211,427	38.463	\$3,820,574		\$3,820,574	\$341,231	\$4,161,805
PRNS/Neigh Svcs	13,136,944	61.537	6,112,296		6,112,296	545,915	6,658,211
Subtotal	21,348,371	100.000	9,932,870		9,932,870	887,146	10,820,016
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Total	21,348,371	100.000	\$9,932,870		\$9,932,870	\$887,146	\$10,820,016
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Labor Ratio of Department Programs

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Prks Rec Neigh Svces/Dept-Wide
Departmental Cost
Allocation Summary

	Total	Distribution
PRNS-Life Enjoy	\$4,161,805	\$4,161,805
PRNS/Neigh Svcs	6,658,211	6,658,211
Direct Billed		
Total	\$10,820,016	\$10,820,016
	=====	=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Library/Dept-Wide
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Allocated additions:				
Building Occupancy	482,198		482,198	
Equipment Usage	180,119		180,119	
City-Wide Programs	295,754		295,754	
City Manager	359,202	94,365	453,567	
Emergency Svcs	15,678	3,338	19,016	
Mayor & City Council	162,923	21,979	184,902	
Finance	280,039	55,444	335,483	
Information Technology	405,702	109,727	515,429	
City Attorney	66,364	6,591	72,955	
City Clerk	46,108	2,973	49,081	
City Auditor	13,271	1,174	14,445	
Human Resources	192,814	16,104	208,918	
General Services	1,143,930	30,397	1,174,327	
Total allocated additions:	3,644,102	342,092	3,986,194	3,986,194
Total to be allocated:	\$3,644,102	\$342,092		\$3,986,194
	=====	=====		=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Library/Dept-Wide
Schedule of costs to be
allocated by function

Total General & admn Distribution

Functional cost

Additions: 1st

Others	3,644,102	3,644,102	
Reallocate admin		(3,644,102)	3,644,102
Allocable costs	3,644,102		3,644,102
1st Allocation	3,644,102		3,644,102
	-----		-----

Additions: 2nd

Others	342,092	342,092	
Reallocate admin		(342,092)	342,092
Allocable costs	342,092		342,092
2nd Allocation	342,092		342,092
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Total allocated	\$3,986,194		\$3,986,194
	=====		=====

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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Library/Dept-Wide
Detail allocation of
Distribution

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Schedule 23.004
FY 2015

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Lib-Learn/Ed Sup	933,417	6.193	\$225,684		\$225,684	\$21,186	\$246,870
Lib-Info Access	14,138,390	93.807	3,418,418		3,418,418	320,906	3,739,324
Subtotal	15,071,807	100.000	3,644,102		3,644,102	342,092	3,986,194
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Total	15,071,807	100.000	\$3,644,102		\$3,644,102	\$342,092	\$3,986,194
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Direct Labor Ratio of Department Programs

Source: Adopted FY2013-14 Budget

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Library/Dept-Wide
Departmental Cost
Allocation Summary

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Schedule 23.005
FY 2015

	Total	Distribution
Lib-Learn/Ed Sup	\$246,870	\$246,870
Lib-Info Access	3,739,324	3,739,324
Direct Billed		
Total	\$3,986,194	\$3,986,194
	-----	-----

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Environ Svcs/Dept-Wide
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Allocated additions:				
Equipment Usage	56,634		56,634	
City-Wide Programs	405,704		405,704	
City Manager	1,180,675	309,838	1,490,513	
Emergency Svcs	76,454	16,279	92,733	
Mayor & City Council	794,512	107,184	901,696	
Finance	554,126	154,229	708,355	
Information Technology	888,977	256,780	1,145,757	
City Attorney	315,130	31,541	346,671	
City Clerk	224,853	14,500	239,353	
City Auditor	24,713	5,491	30,204	
Human Resources	80,520	6,700	87,220	
General Services	492,717	22,452	515,169	
Total allocated additions:	5,095,015	924,994	6,020,009	6,020,009
Total to be allocated:	\$5,095,015	\$924,994		\$6,020,009
	=====	=====		=====

NGCS II
02/13/2014

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Environ Svcs/Dept-Wide
Schedule of costs to be
allocated by function

Detail page 218
Schedule 24.003
FY 2015

Total General & admn Distribution

Functional cost

Additions: 1st

Others	5,095,015	5,095,015	
Reallocate admin		(5,095,015)	5,095,015
Allocable costs	5,095,015		5,095,015
1st Allocation	5,095,015		5,095,015
	-----		-----

Additions: 2nd

Others	924,994	924,994	
Reallocate admin		(924,994)	924,994
Allocable costs	924,994		924,994
2nd Allocation	924,994		924,994
	-----		-----

Total allocated	\$6,020,009		\$6,020,009
	=====		=====

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Environ Svcs/Dept-Wide
Detail allocation of
Distribution

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
ESD-Recycle/Garb	3,962,740	11.749	\$598,656		\$598,656	\$108,685	\$707,341
ESD-PotableWater	1,955,855	5.799	295,473		295,473	53,643	349,116
ESD-RecycleWater	1,210,360	3.588	182,851		182,851	33,196	216,047
ESD-Waste Water	22,611,846	67.045	3,415,998		3,415,998	620,170	4,036,168
ESD-Urban Runoff	3,268,735	9.692	493,812		493,812	89,651	583,463
ESD-Protect Res.	716,388	2.127	108,225		108,225	19,649	127,874
Subtotal	33,725,924	100.000	5,095,015		5,095,015	924,994	6,020,009
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Total	33,725,924	100.000	\$5,095,015		\$5,095,015	\$924,994	\$6,020,009
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(A) Alloc basis: Direct Labor Ratio of Department Programs

Source: Adopted FY2013-14 Budget

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Environ Svcs/Dept-Wide
Departmental Cost
Allocation Summary

	Total	Distribution
ESD-Recycle/Garb	\$707,341	\$707,341
ESD-PotableWater	349,116	349,116
ESD-RecycleWater	216,047	216,047
ESD-Waste Water	4,036,168	4,036,168
ESD-Urban Runoff	583,463	583,463
ESD-Protect Res.	127,874	127,874
Direct Billed		
Total	\$6,020,009	\$6,020,009
	=====	=====

