

#### 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:

- <u>Economic Development (various increases)</u> 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.

JENNIFER MAGUIRE February 25, 2014 Subject: 2014-2015 Citywide Cost Allocation Plan Page 2 of 2

- 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.
- <u>Central Service Department City Clerk</u> (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.
- <u>Special Fund Rates Water Funds</u> (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

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** 



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#### **Summary Schedules**

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

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Schedule A.001
FY 2015

. Central Svc	Housing	TSJ Fund	SARA	Police-Strat Poli	ce-Traffic	Police-Crime	Police-Investi	Police-Reg.Svc	Police-Respons	Police-SpecEve
Departments	Funds	536		Sup	s	Prv				
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			•							
		THE SAL SAT AND AND 200 101 200 201 007 007 007		# # #				Me 200 NO 200 NO 00 NO 00 NO 00 NO 00	~~~~~~~~	
Total Allocated	\$1,109,978	\$496,927		ş	1,532,884	\$894,080	\$7,224,032	\$458,655	\$27,660,660	\$185,844
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# City of San Jose CW 14-15 COST ALLOCATION PLAN Allocated Costs by Department

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FY 2015
(continued)

Central Svc	Trans-SS-Trans Trans-St/Lands	Trans-Pkg	Trans-Pavement	Trans-TrafficM	Maint	Trans-TrafficO	Trans-Trans	Transp-Sanitar	Transp-Storm
Departments		Svcs			Assmt Dist		Plng		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	ı				3,274				
City Attorney					87				
City Clerk					6,327				
City Auditor									
Human Resources					4,450				
General Service:	\$								
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	2								
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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# City of San Jose CW 14-15 COST ALLOCATION PLAN Allocated Costs by Department

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FY 2015
(continued)

Central Svc Departments	Fire-SS-EconNe Fire/SS-PubSaf Fir	re-Code Compl	Fire-Response	Fire/Preventio	PW/SS-Faciliti	PW-Private Dev.	PW-Public Fac.	PBCE-Strat PBCE-Rev/Inspe Supp
Bldg Occupancy								
Equipment Usage								
City-Wide Prgms								
Building Leases								
City Manager							61,805	
Emerg Svcs								
Police Auditor								
Mayor/Council								
Finance	3	31,452				12,097		232,574
Information Tech	1	7,654				15,307		153,077
City Attorney								
City Clerk								
City Auditor								
Human Resources								55,357
General Services	5						1,429,153	
Police/Dept-Wide	e							
Trans/Dept-Wide								
Fire/Dept-Wide	58	88,627	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	<b>2</b>							
ESD/Dept-Wide	•							•
	******				-			w
Total Allocated	\$62	27,733	\$19,271,880	\$619,663		\$1,194,968	\$5,534,742	\$2,892,640
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# City of San Jose CW 14-15 COST ALLOCATION PLAN Allocated Costs by Department

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FY 2015
(continued)

Central Svc Departments	PBCE-LongRgPln	PBCE/Code OED/SS/EconNe: Enforc	i OED/Workforce De	OED/Bus/Jobs OC	A/SS/Recr&Cu	Real Estate Serv	OCA/Arts&Cult.	OCA-Outdoor PRNS/SS/RecrCu Spec
Bldg Occupancy Equipment Usage								
City-Wide Prgms							26,892	
Building Leases							20,032	
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			1		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 1 CC PP0	************	*****	-			
focal Wildcated		\$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
(continued)

Central Svc	PRNS-Comm	PRNS-Life	PRNS/Neigh Lib/SS/RecrCu	ıl Lib-Learn/Ed	Lib-Info ES	D/SS/EnvUtil ESD-Recycle/Ga	ESD-PotableWat	ESD-RecycleWat
Departments	Svcs	Enjoy	Şvcs	Sup	Access			
Bldg Occupancy								
Equipment Usage								
City-Wide Prgms								
Building Leases								
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		4,161,805	6,658,211					
Library/DeptWide				246,870	3,739,324		•	
ESD/Dept-Wide						707,341	349,116	216,047
			400 400 400 100 100 100 100 100 100 100					
Total Allocated		\$4,161,805	\$6,658,211	\$246,870	\$3,739,324	\$707,341	\$349,116	\$216,047
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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Allocated Costs by Department

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Schedule A.006
FY 2015
(continued)

Central Svc	ESD-Waste	ESD-Urban	ESD-Protect	Retirement	Airport	Benefit	MWI	CDBG	Storm	WPCP
Departments	Water	Runoff	Res.	Dept		Funds	Fund		Drain Fund	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										1
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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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Allocated Costs by Department

Summary page 7
Schedule A.007
FY 2015
(continued)

Central Svc	Water	Parking	Sewer	Stores	Vehicle	Other	Retirement	Animal	Subtotal	Direct
Departments	Funds	Funds	Svce Fund	Fund	M&O Fund	Unallocatd	Funds	Services		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	
ESD/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

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FY 2015
(continued)

Central Svc	Unallocated	Total
Departments		
Bldg 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

Summary page 9
Schedule C.001
FY 2015

	·Total	Cost
Departments	Expenditures	Adjustments
Bldg Occupancy	\$26,780,875	
Equipment Usage	6,124,720	
City-Wide Prgms	33,991,372	
Building Leases		
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		
Housing Funds		
TSJ Fund 536		
SARA		
Police-Strat Sup		
Police-Traffic S		
Police-Crime Prv		
Police-Investig		
Police-Per Suce		

NGCS II

02/13/2014	CW 14-15 COST ALLOC	אר זמן ארדי אר	Schedule C.002
02/13/2014	Summary of Alloca	•	FY 2015
	Summary of Alloca	atea Costs	(continued)
			(continued)
	Total	Cost	Total
Departments	Expenditures	Adjustments	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			
1			

City of San Jose

Summary page 10

NGCS II	City of San	Jose	Summary page 11
02/13/2014	CW 14-15 COST ALLOC	ATION PLAN	Schedule C.003
,,	Summary of Alloca	ted Costs	FY 2015
	-		(continued)
	Total	Cost	Total
Departments	Expenditures	Adjustments	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
	73111111111111111111111111111111111111		

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

Summary page 12 Schedule D.001 FY 2015

	Bldg	Equipment	City-Wide	Building	City	, Emerg	Police	Mayor/Council	Finance	Information
Departments	Occupancy	Usage	Prgms	Leases	Manager	. Svcs	Auditor			Tech
Schedule:	1.007	2.004	3.022	4.004	5.007	6.004	7.004	8.005	9.023	10.012
Bldg Occupancy	\$(26,780,875)	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Equipment Usage	-0-	(6,124,720)	-0-	-0-	-0-	-0-	0-	-0-	-0-	-0-
City-Wide Prgms	-0-	-0-	(33,991,372)	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Building Leases.		0	0-	(1,853,143)		0-	0	0 -	0-	0-
City Manager	-0-	-0-	151,811	-0-	(14,542,898)	4,081	-0-	42,409	48,469	837,896
Emerg Svcs	27,164	12,748	2,857	-0-	4,373	(922,297)	-0-	2,557	1,619	57,172
Police Auditor	-0-	2,065	5,869	62,695	23,166	461	(1,226,456)	3,945	2,869	22,713
Mayor/Council	0		550,752	0 -	127,752	4,797	0	(13,281,954)	26,867	75,609
Finance	14,643	161,964	170,572	-0-	250,946	6,736	-0-	65,499	(19,022,382)	1,721,182
Information Tech	-0-	115,004	153,944	43,164	180,969	7,868	-0-	76,511	102,224	(19,475,850)
City Attorney	-0-	386	826,189	-0-	190,938	6,283	-0-	61,088	52,362	120,514
City Clerk		337 .	187,347	0-	49,955	888		8,636	27,691	102,341
City Auditor	-0-	-0-	237,565	-0-	67,419	959	-0-	9,329	8,321	76,248
Human Resources	-0-	-0~	86,942	70,714	201,557	3,086	-0-	29,998	108,900	1,727,722
General Services	35,856	1,441,033	217,676	26,084	277,517	18,940	-0-	184,167	531,878	167,492
Police/Dept-Wide	2,182,353 .	1,666,368 .	15,600,409	1,598,921	2,175,229	133,260	1,226,456 .	1,295,761	1,223,297	1,336,795
Trans/Dept-Wide	28,079	436,056	1,636,235	20,787	1,394,441	65,306	-0-	635,003	706,038	667,731
Fire/Dept-Wide	1,281,509	1,698,991	8,796,776	-0-	1,326,631	73,383	-0-	713,543	768,773	746,412
PW/Dept-Wide	64,338	100,123	547,074	-0-	575,748	18,513	-0-	180,009	799,037	1,007,762
PBCE/Dept-Wide	3,655 .	105,642 .	561,521	0 -	422,052	16,173	0	157,257	190,035	629,785
OED/Dept-Wide	13,705	488	242,649	-0-	190,716	4,306	-0-	41,872	87,130	228,737
PRNS/Dept-Wide	31,352	114,731	2,142,816	30,778	1,224,819	39,728	-0-	386,299	555,524	1,249,950
Library/DeptWide	482,198	180,119	295,754	-0-	453,567	19,016	-0-	184,902	335,483	515,429
ESD/Dept-Wide		56,634 .	405,704	0 -	1,490,513	92,733		901,696	708,355	1,145,757
Housing Funds	-0-	1,084	61,227	-0-	126,748	3,756	-0-	36,529	323,494	190,347
TSJ Fund 536	-0-	28,206	50,097	-0-	153,854	9,660	-0-	93,929	56,574	8,188
SARA	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Police-Strat Sup	0			0 -	0-	0 -	0	0-	-0	0-
Police-Traffic S	-0-	~0~	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Police-Crime Prv	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
									*	

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

Summary page 13
Schedule D.002
FY 2015
(continued)

Departments	City Attorney	-	-		General Services	· -	Trans/Dept-Wid	Fire/Dept-Wide	PW/Dept-Wide PBC	E/Dept-Wide
Schedule:	11.011	12.004	13.004	14.006	15.009	16.004	17.004	18.004	19.004	20.004
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 -
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		16,128	273,718	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 -
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		2,484,102	2,843,570	(37,956,155)	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-	- O -
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	(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 -
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-
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

Summary page 14
Schedule D.003
FY 2015
(continued)

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-
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 -
Finance	-0-	-0-	-0-	-0-	-0-
Information Tech	-0-	-0-	-0-	-0-	-0-
City Attorney	-0-	-0-	-0-	-0-	-0-
City Clerk					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 -
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 -
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	(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-
Police-Traffic \$	-0-	-0-	-0-	-0-	1,532,884
Police-Crime Prv	-0-	-0-	<del></del> 0	-0-	894,080

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

Summary page 15
Schedule D.004
FY 2015
(continued)

	Bldg	Equipment	City-Wide	Building	City	Emerg	Police	Mayor/Council	Finance	Information
Departments	Occupancy	Usage	Prgms	Leases	Manager	Svcs	Auditor			Tech
Police-Investig	-0-	~0~	~ O ~	-0-	<b> 0</b>	-0-	-0-	-0-	-0-	-0-
Police-Investig		0-			0-	0-	-0-	-0-	-0-	
Police-Response	-0-	-0-	-0-	-0-		-0-	-0-	-0~	-0-	-0-
Police-SpecEvent	-0-	-0-	-0-	-0-	-0- -0-	-0-	-0-	-0-	-0-	-0-
Trans-SS-Trans										
Trans-S5-Irans Trans-St/Landsc	-0-	-0-	-0-	-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		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~ 、	~ O <del>-</del>	-0-	-0-	-0-	-0-	-0-
Transp-Storm Sew	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 -
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	61,805	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		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-
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

Summary page 16
Schedule D.005
FY 2015
(continued)

	City	City	City	Human	General	Police/Dept-Wi	Trans/Dept-Wid	Fire/Dept-Wide	PW/Dept-Wide	PBCE/Dept-Wide
Departments	Attorney	Clerk	Auditor	Resources	Services					
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-	387,913		0-	0 - 1
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	- O <b>-</b>	764,821	-0-	-0-	-0-
Maint Assmt Dist		6,327	0	4,450		0-	216,426	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.	<del>-</del> 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 -
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 -	19,271,880 .	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 - "		4,043,784	
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 -	926,541
OED/SS/EconNeigh	- 0 -	-0-	-0-	-0-	-0-	<del></del> 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-
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

Summary page 17
Schedule D.006
FY 2015
(continued)

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 -	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 -	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 -	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 -	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 -	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-	.10-	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

Summary page 18
Schedule D.007
FY 2015
(continued)

	Bldg	Equipment	City-Wide	Building	City	Emerg	Police	Mayor/Council	Finance	Information
Departments	Occupancy	Usage	Prgms	Leases	Manager	Svcs	Auditor			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-
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-
Lib-Learn/Ed Sup	·· O ···	~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-
ESD-PotableWater	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESD-RecycleWater	<del></del> 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-
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		338,342	0	737,308 .	47,646		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-
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		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

Summary page 19
Schedule D.008
FY 2015
(continued)

	City	City	City	Human	General	. Police/Dept-Wi	Trans/Dept-Wid F	ire/Dept-Wide	PW/Dept-Wide PE	BCE/Dept-Wide
Departments	Attorney	Clerk	Auditor	Resources	Services	;				
5										
OCA-Outdoor Spec	-0-	-0-	-0-	-0-	-0-	~ 0	O	-0-	-0-	-0-
PRNS/SS/RecrCult		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 -
Lib-Learn/Ed Sup	-0-	-0-	-0-	-0-	O	-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 -
ESD-PotableWater	-0-	-0-	-0-	-0-	-0-	<del></del> 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 -
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		17,240	0	4,754	0-			0	0	0 -
IWM Fund	30,586	-0-	-0-	1,808	-0-	-0-	-0-	-0-	-0-	-0-
CDBG	-0-	Q	-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 -
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-
Vehicle M&O Fund	7,043	9,835	-0-	70,560	72,328	-0-	-0-	-0-	-0-	-0-
Other Unallocatd	485,346	-0-	<del>-</del> 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-
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

Summary page 20 Schedule D.009 FY 2015 (continued)

Departments	OED/Dept-Wide	PRNS/Dept-Wide	Library/DeptWi	ESD/Dept-Wide	Total Plan
Departments					AIIOCACEG
OCA-Outdoor Spec	-0-	-0-	-0-	-0-	-0-
PRNS/SS/RecrCult.		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-		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-		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-	~ O ~	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-
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

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NGCS II 02/13/2014

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

Summary page 21
Schedule D.010
FY 2015
(continued)

Departments	Bldg Occupancy	Equipment Usage	City-Wide Prgms	Building Leases	City Manager	Emerg Svcs	Police Ma Auditor	yor/Council	Finance	Information Tech	
Total	-0-	-0-	-0-	-0-	-0-	<del>-</del> 0~	-0-	~0-	-0-	-0-	

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NGCS II 02/13/2014 City of San Jose
CW 14-15 COST ALLOCATION PLAN
Detail of Allocated Costs

Summary page 22
Schedule D.011
FY 2015
(continued)

Departments	City Attorney	City Clerk	City Auditor	Human Resources	General Poli	ce/Dept-Wi Tran	s/Dept-Wid Fire	/Dept-Wide	PW/Dept-Wide PBCE	/Dept-Wide
Total	-0-	-0-	-0-	-0-	+0-	-0-	-0-	~0~	-0-	-0-

(c) 1991-2014 MAXIMUS, INC

NGCS II 02/13/2014

Departments

City of San Jose CW 14-15 COST ALLOCATION PLAN

Detail of Allocated Costs

OED/Dept-Wide PRNS/Dept-Wide Library/DeptWi ESD/Dept-Wide Total Plan Allocated

Total -0--0--0--0- \$173,653,938 \_\_\_\_\_

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

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

Summary page 24 Schedule E.001 FY 2015

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 Historic	l 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

Summary page 25 Schedule E.002 FY 2015 (continued)

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

Summary page 26
Schedule E.003
FY 2015
(continued)

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
11008 SARA Counsel	Level of Service

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

Summary page 27
Schedule E.004
FY 2015
(continued)

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 Svces	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

Summary page 28
Schedule E.005
FY 2015
(continued)

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

Summary page 29 Schedule F.001 FY 2015

Receiving	Central Service	Dept. Admin.	Dept. Admin.	Total Indirect	Indirect Cost	Indirect Cost
Departments	Costs	Personnel	Other Costs	Costs	Rate Base	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 Plng	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

Summary page 30
Schedule F.002
FY 2015
(continued)

Receiving	Central Service	Dept. Admin.	Dept. Admin.	Total Indirect	Indirect Cost	Indirect Cost
Departments	Costs	Personnel	Other Costs	Costs	Rate Base	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 %
	4242333335		***			******
Composite Rate	\$107,891,706		\$46,966,916	\$154,858,622	\$441,454,718	35.079 %
			등 대 전 등 등 등 등 등 등 등	<b>건 # # # # # # # # # #</b> # # #	~~~~~~~~~ <u>~~~</u>	

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

Summary page 31 Schedule G.001 FY 2015

Grantee	Œ	Bldg	D	Equipment	D	City-Wide	Œ	Building		City	σ		Emerg	
Departments	D	Occupancy	D	Usage	D	Prgms	מֿ	Leases	1	D Manager	α		Svcs	
	$\mathfrak{D}$	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	Percentl	D Dollars	PercentD	Do	ollars	Percent
	מ		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-Traffi	.c 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-Invest	ig:	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.Sv	rcs	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-Respon	ıse	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-SpecEv	rent	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-Tran	ıs													
Trans-St/Land	isc	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 Svc	:s	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-Pavemen	ıt	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-Traffic	Mtc	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 D	Dist	985		14,487	0.24	67,722	0.20	796	0.04	83,996	0.73	3,423	0.	48
Trans-Traffic	Ops	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 P	lng	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-Sanita	ıry	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-EconN	Teig													
Fire/SS-PubSa	ı£													
Fire-Code Com	mpl	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	<b>2</b>	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/Preventi	ion	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-Facilit	ies													•
PW-Private De	ev.	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	<b>:</b> .	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 Su	pp													
PBCE-Rev/Insp	ect	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-LongRgPl	.ng	548		15,694	0.26	64,460	0.19	389	0.02	36,360	0.32	1,385	0.	19
PBCE/Code Enf	orc	1,617	0.01	49,721	0.81	160,203	0.47	1,320	0.07	91,262	0.80	3,529	٥.	49

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

Summary page 32
Schedule G.002
FY 2015

Grantee	a	Police	D	Mayor/Council	Ď	Finance	a	Information	:	D City	D	City	
Departments	מ	Auditor	Ø		D		Ď	Tech	;	D Attorney	D	Clerk	
	α	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	Percent	D Dollars	PercentD	Dollars	Percent
	D		D		D		D			D	D		
Housing Funds	3			\$37,486	0.34	\$253,458	1.64	\$243,288	1.34	\$15,897	0.11		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	-												
Police-Traffi		43,039	4.04	46,270	0.42	44,741	0.29	79,088	0.43	151,047	1.04	·	0.50
Police-Crime		25,103	2.36	26,988	0.24	26,096	0.17	46,129	0.25	88,101	0.61		0.29
Police-Invest	-	202,831	19.03	218,061	1.96	210,848	1.37	372,718	2.05	711,844	4.90	•	2.36
Police-Reg.Sv		12,878	1.21	13,844	0.12	13,387	0.09	23,664	0.13	45,195	0.31	•	0.15
Police-Respon		776,636	72.88	834,952	7.52	807,333	5.23	1,427,128	7.83	•			9.05
Police-SpecEv		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-Tran													
Trans-St/Land				27,851	0.25	30,592	0.20	43,022	0.24	46,158	0.32		0.30
Trans-Pkg Svo				49,462	0.45	54,328	0.35	76,404	0.42	81,972	0.56		0.54
Trans-Pavemen	-			65,451	0.59	71,890	0.47	101,102	0.56	108,468	0.75	•	0.71
Trans-Traffic				54,912	0.49	60,315	0.39	84,824	0.47	91,005	0.63		0.59
Maint Assmt I	Dist			35,763	0.32	24,187	0.16	32,740	0.18	30,998	0.21	7,944	0.39
Trans-Traffic	:Ops			71,961	0.65	79,042	0.51	111,158	0.61	119,258	0.82	16,011	0.78
Trans-Trans H	Plng			58,463	0.53	64,215	0.42	90,307	0.50	96,888	0.67	13,008	0.63
Transp-Sanita	ary			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-EconN	-												
Fire/SS-PubSa	af												
Fire-Code Com	rpl			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/Preventi	ion			19,078	0.17	21,059	0.14	34,999	0.19	21,953	0.15	4,242	0.21
PW/SS-Facilit	cies												
PW-Private De	èv.			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 Su	~ -												
PBCE-Rev/Insp	pect			95,276	0.86	305,428	1.98	614,003	3.37	479,892	3.30	21,255	1.03
PBCE-LongRgPl	lng			14,477	0.13	17,754	0.11	68,173	0.37	72,854	0.50	3,236	0.16
PBCE/Code Enf	forc			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

Summary page 33 Schedule G.003 FY 2015

Grantee	D	City	D	Human	σ	General	D P	olice/Dept-Wi	DI	rans/Dept-Wid	D Fi	re/Dept-Wide	
Departments	D	Auditor	D	Resources	Ď	Services	Œ		D		, <b>D</b>		
	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	-	6 3 4 5		FF 500		770 646							
Police-Traffi		6,143	0.28	77,502	0.91	113,646	0.58						
Police-Crime		3,583	0.16	45,204	0.53	66,286	0.34						
Police-Invest	-	28,949	1.30	365,242	4.28	535,580	2.74						
Police-Reg.Sv		1,838	0.08	23,189	0.27	34,004	0.17						
Police-Respon		110,846	4.99	1,398,502	16.39	2,050,724	10.48						
Police-SpecEv		744	0.03	9,395	0.11	13,778	0.07						
Trans-SS-Tran													
Trans-St/Land		4,649	0.21	15,243	0.18	35,236	0.18						
Trans-Pkg Svo		8,255	0.37	27,070	0.32	62,575	0.32						
Trans-Pavemen		10,924	0.49	35,821	0.42	82,801	0.42						
Trans-Traffic		9,165	0.41	30,054	0.35	69,471	0.36						
Maint Assmt D		6,713	0.30	12,151	0.14	22,262	0.11						
Trans-Traffic	-	12,011	0.54	39,385	0.46	91,039	0.47						
Trans-Trans F	-	9,758	0.44	31,997	0.37	73,962	0.38						
Transp-Sanita	ıry	20,315	0.91	66,616	0.78	153,985	0.79						
Transp-Storm		10,426	0.47	34,187	0.40	79,024	0.40						
Fire-SS-EconN	Teig												
Fire/SS-PubSa													
Fire-Code Com	ıpl.	12,605	0.57	39,516	0.46	57,333	0.29						
Fire-Response	<b>:</b>	411,729	18.54	1,289,996	15.12	1,847,498	9.44						
Fire/Preventi	.on	13,240	0.60	41,478	0.49	59,403	0.30						
PW/SS-Facilit	ies												
PW-Private De	v.	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 Su	pp												
PBCE-Rev/Insp	ect	36,935	1.66	158,478	1.86	397,332	2.03						
PBCE-LongRgPl	.ng	5,651	0.25	17,840	0.21	59,799	0.31						
PBCE/Code Enf	forc	14,042	0.63	44,467	0.52	293,511	1.50						

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

Summary page 34 Schedule G.004

FY 2015

Grantee	Ď	PW/Dept-Wide	D PBCE	/Dept-Wide	מ	OED/Dept-Wide	D PRN	S/Dept-Wide	D Lib	rary/DeptWi	D	ESD/Dept-Wide	
Departments	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		

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

### 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	Ď		D	Totals	
	Ď	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 Su	ıp				
Police-Traffic	S	(2)		1,532,884	0.88
Police-Crime Pr	cv.	1		894,080	0.51
Police-Investi	3	2		7,224,032	4.16
Police-Reg.Svc	5	1		458,655	0.26
Police-Response	2	(2)		27,660,660	15.93
Police-SpecEver	nt	(1)		185,844	0.11
Trans-SS-Trans					
Trans-St/Lands	2			387,913	0.22
Trans-Pkg Svcs		3		688,902	0.40
Trans-Pavement				911,585	0.52
Trans-TrafficMt	c	3		764,821	0.44
Maint Assmt Dis	st	10		344,177	0.20
Trans-TrafficOp	s	3		1,002,272	0.58
Trans-Trans Pla	19	3		814,266	0.47
Transp-Sanitary		4		1,695,260	0.98
Transp-Storm Se	≥₩	4		870,002	0.50
Fire-SS-EconNe	ig				
Fire/SS-PubSaf					
Fire-Code Compl	L	(1)		627,733	0.36
Fire-Response		(3)		19,271,880	11.10
Fire/Prevention	ı	3		619,663	0.36
PW/SS-Facilitie	es				
PW-Private Dev.		(3)		1,194,968	0.69
PW-Public Fac.		(6)		5,534,742	3.19
PBCE-Strat Supp	>				
PBCE-Rev/Inspec	:t	. 1		2,892,640	1.67
PBCE-LongRgPlng	3	3		378,623	0.22
PBCE/Code Enfor	ca	(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 36 Schedule G.006 FY 2015

Grantee	Œ	Bldg	מ	Equipment	ם	City-Wide	Œ	Building	α	City	מ	Eme	rg
Departments	Ď	Occupancy	Ď	Üsage	Ď	Prgms	מ	Leases	α	Manager	D	Svo	cs
	D	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollar	rs Percent
	D		D		D		D		D		D		
OED/SS/EconNe	-												
OED/Workforce	: De	5,473	0.02	6,676	0.11	123,032	0.36	578	0.03	146,196	1.28	1,568	0.22
OED/Bus/Jobs		4,224	0.02	4,717	0.08	86,543	0.25	421	0.02	48,844	0.43	1,141	0.16
OCA/SS/Recr&C													
Real Estate S		1,832	0.01	2,046	0.03	37,539	0.11	182	0.01	21,187	0.18	495	0.07
OCA/Arts&Cult		4,131	0.02	57,816	0.94	92,368	0.27	1,325	0.07	40,485	0.35	1,312	0.18
OCA-Outdoor S	~												
PRNS/SS/RecrC													
PRNS-Comm Svc													
PRNS-Life Enj	-	15,082	0.06	143,091	2.34	887,772	2.61	16,102	0.87	402,501	3.51	13,387	1.87
PRNS/Neigh Sv		24,130	0.09	228,921	3.74	1,420,291	4-18	25,760	1.39	643,938	5.62	21,418	2.99
Lib/SS/RecrCu													
Lib-Learn/Ed	_	30,039	0.11	16,447	0.27	21,416	0.06	259	0.01	23,866	0.21	999	0.14
Lib-Info Acce		455,007	1.70	249,131	4.07	324,389	0.95	3,926	0.21	361,502	3.15	15,125	2.11
ESD/SS/EnvUti													
ESD-Recycle/G		586		15,482	0.25	64,581	0.19	559	0.03	143,873	1.26	8,705	1.22
ESD-PotableWa		289		7,641	0.12	31,875	0.09	276	0.01	71,010	0.62	4,296	0.60
ESD-RecycleWa		179		4,729	0.08	19,725	0.06	171	0.01	43,944	0.38	2,659	0.37
ESD-Waste Wat		3,347	0.01	88,344	1.44	368,506	1.08	3,194	0.17	820,958	7.16	49,672	6.94
ESD-Urban Run		484		12,771	0.21	53,271	0.16	461	0.02	118,676	1.04	7,180	1.00
ESD-Protect R		107		2,800	0.05	11,675	0.03	103	0.01	26,010	0.23	1,574	0.22
Retirement De	pt	104		4,182	0.07	16,199	0.05	386	0.02	82,282	0.72	1,772	0.25
Airport		2,129	0.01	19,840	0.32	456,048	1.34	2,583	0.14	519,655	4.53	33,130	4.63
Benefit Funds	;	227		915	0.01	18,482	0.05	91		156,715	1.37	5,276	0.74
IWM Fund		1,183		41,353	0.68	59,360	0.17	9,021	0.49	115,802	1.01	1,731	0.24
CDBG		2		63		663		6		25,941	0.23	11	
Storm Drain F	nng	310		7,107	0.12	17,573	0.05	1,149	0.06	96,494	0.84	3,953	0.55
WPCP Fund		2,099	0.01	15,004	0.24	433,129	1.27	3,048	0.16	602,873	5.26	37,935	5.30
Water Funds		641		11,380	0.19	38,782	0.11	1,207	0.07	89,459	0.78	2,165	0.30
Parking Funds		17,655	0.07	31,978	0.52	86,850	0.26	1,417	0.08	119,392	1.04	5,278	0.74
Sewer Svce Fu	ınd	2,093	0.01	21,439	0.35	222,856	0.66	2,132	0.12	521,150	4.55	30,167	4.22
Stores Fund													

Stores Fund

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

Summary page 37 Schedule G.007

FY 2015

Police Grantee D D Mayor/Council  $\mathfrak{D}$ Finance D Information Ď City D City Departments Ď Auditor D D D D Clerk Tech Attorney Ď D Dollars Dollars PercentD PercentD Dollars PercentD Dollars PercentD Dollars Dollars PercentD Percent D ----D ----D ----D ----D ----D -----OED/SS/EconNeigh OED/Workforce De 16,380 0.15 31,141 0.20 106,075 0.58 307,299 2.12 3,679 0.18 OED/Bus/Jobs 11,928 0.11 23,308 0.15 75,854 0.42 112,813 0.78 2,673 0.13 OCA/SS/Recr&Cult Real Estate Serv 0.05 5,173 10,111 0.07 32,903 0.18 48,934 0.34 1,160 0.06 OCA/Arts&Cult. 13.736 0.12 31,597 0.20 65,284 0.36 75,955 0.52 3,069 0.15 OCA-Outdoor Spec PRNS/SS/RecrCult PRNS-Comm Svcs PRNS-Life Enjoy 139,863 1.26 208,038 1.35 545,002 2.99 210,884 1.45 31,165 1.52 PRNS/Neigh Svcs 223,759 2.01 332,826 337,379 2.16 871,915 4.79 2.32 49,858 2.42 Lib/SS/RecrCult Lib-Learn/Ed Sup 10,432 0.09 18,696 0.12 36,192 0.20 7,427 0.05 2,321 0.11 Lib-Info Access 158,018 283,193 1.42 1.83 548,200 3.01 112,500 0.77 35,152 1.71 ESD/SS/EnvUtil ESD-Recycle/Garb 90,935 0.82 66,278 0.43 150,522 0.83 58,234 0.40 20,214 0.98 ESD-PotableWater 44,882 32,712 0.40 0.21 74,291 0.41 28,742 0.20 9,978 0.49 ESD-RecycleWater 27,775 0.25 20,244 0.13 45,975 0.25 17,786 0.12 6,174 0.30 ESD-Waste Water 518,889 4.67 378,191 858,892 2.45 4.71 332,288 2.29 115,347 5.61 ESD-Urban Runoff 75,010 0.68 54,671 0.35 124,160 0.68 48,036 0.33 16,675 0.81 ESD-Protect Res. 16,440 11,981 0.15 0.08 27,211 0.15 10,527 0.07 0.18 3,655 Retirement Dept 18,502 0.17 28,424 0.18 95,293 0.52 7,542 0.05 4,123 0.20 Airport 346,128 3.12 679,724 483,298 4.40 2.65 126,409 0.87 76,891 3.74 Benefit Funds 55,123 0.50 17,436 0.11 18,487 0.10 14,559 0.10 12,227 0.59 IWM Fund 18,102 0.16 145,929 562,222 0.95 3.09 68,574 0.47 3,547 0.17 CDBG 115 140 1,917 0.01 0.01 1,120 23 Storm Drain Fund 41,310 0.37 54,072 0.35 73,362 0.40 12,993 0.09 9,114 0.44 WPCP Fund 396,288 3.57 396,565 2.57 343,198 1.88 274,692 1.89 87,978 4.28 Water Funds 22,605 0.20 293,204 1.90 117,049 0.64 57,598 0.40 4,932 0.24 Parking Funds 55,138 0.50 43,518 0.28 53,422 0.29 45,055 0.31 12,248 0.60 Sewer Svce Fund 315,090 2.84 290,149 737,957 1.88 4.05 290.777 2.00 69,790 3.39

Water Funds

Stores Fund

Parking Funds

Sewer Svce Fund

7,045

9,542

43,303

0.32

0.43

1.95

24,222

20,927

28,150

0.28

0.25

0.33

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

Summary page 38 Schedule G.008

Dollars Percent

FY 2015

						Origi	ns of Cost					
Grantee	D	City	D	Human	Œ	General	D P	olice/Dept-Wi	D T	rans/Dept-Wid	D Fir	re/Dept-Wide
Departments	Ď	Auditor	D	Resources	Œ	Services	D		Œ		D	
	D	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars
	D		D	**	D	***********	D		D		D	******
OED/SS/EconNe	igh											
OED/Workforce	De	67,340	3.03	27,690	0.32	74,103	0.38					
OED/Bus/Jobs		46,998	2.12	20,812	0.24	51,953	0.27					
OCA/SS/Recr&C	ult											
Real Estate S	erv	20,386	0.92	9,027	0.11	22,535	0.12					
OCA/Arts&Cult		31,366	1.41	17,114	0.20	773,421	3.95					
OCA-Outdoor S	pec											
PRNS/SS/RecrC	ult											
PRNS-Comm Svc	s											
PRNS-Life Enj	oу	129,518	5.83	155,306	1.82	1,264,096	6.46					
PRNS/Neigh Sv	cs	207,207	9.33	248,464	2.91	2,022,348	10.33					
Lib/SS/RecrCu	lt											
Lib-Learn/Ed	Sup	2,601	0.12	10,318	0.12	65,856	0.34					
Lib-Info Acce	SS	39,390	1.77	156,282	1.83	997,513	5.10					
ESD/SS/EnvUti	1											
ESD-Recycle/G	arb	13,246	0.60	9,785	0.11	64,338	0.33					
ESD-PotableWa	ter	6,538	0.29	4,830	0.06	31,755	0.16					
ESD-RecycleWa	ter	4,046	0.18	2,988	0.04	19,651	0.10					
ESD-Waste Wat	er	75,588	3.40	55,837	0.65	367,123	1.88					
ESD-Urban Run	off	10,927	0.49	8,071	0.09	53,070	0.27					
ESD-Protect R	es.	2,395	0.11	1,770	0.02	11,632	0.06					
Retirement De	pt	6,577	0.30	18,182	0.21	6,928	0.04					
Airport		237,087	10.68	153,384	1.80	122,711	0.63					
Benefit Funds		12,504	0.56	4,426	0.05	7,050	0.04					
IWM Fund		8,737	0.39	13,714	0.16	104,836	0.54					
CDBG		2,066	0.09	105		666						
Storm Drain F	und	7,647	0.34	1,902	0.02	44,807	0.23					
WPCP Fund		161,107	7.25	236,073	2.77	83,050	0.42					

49,244

110,992

109,054

0.25

0.57

0.56

### 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	ם מ	OED/Dept-Wide	D PRN	S/Dept-Wide	D Lib	rary/DeptWi	Œ	ESD/Dept-Wide	
Departments	D		D		α		ø		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

City of San Jose CW 14-15 COST ALLOCATION PLAN Origins of Cost Summary page 40 Schedule G.010 FY 2015

Grantee	D	Variance	۵	Summary	
Departments	D		Œ	Totals	
	D	Dollars	PercentD	Dollars	Percent
	D		D		
				•	
OED/SS/EconNe:	igh				
OED/Workforce	De	4		917,234	0.53
OED/Bus/Jobs		ı		492,230	0.28
OCA/SS/Recr&Ct	ult				
Real Estate Se	erv	3		213,513	0.12
OCA/Arts&Cult	•	17		1,208,996	0.70
OCA-Outdoor Si	pec				
PRNS/SS/RecrCu	ult				
PRNS-Comm Svcs	3				
PRNS-Life Enjo	Эy	(2)		4,161,805	2.40
PRNS/Neigh Svo	cs	(3)		6,658,211	3.83
Lib/SS/RecrCu	lt				
Lib-Learn/Ed S	Sup	1		246,870	0.14
Lib-Info Acces	ss	(4)		3,739,324	2.15
ESD/SS/EnvUtil	ŗ				
ESD-Recycle/Ga	arb	3		707,341	0.41
ESD-PotableWat	ter	1	•	349,116	0.20
ESD-RecycleWat	ter	1		216,047	0.12
ESD-Waste Wate	er	(8)		4,036,168	2.32
ESD-Urban Runo	off			583,463	0.34
ESD-Protect Re	es.	(6)		127,874	0.07
Retirement Der	ot	(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
CDBG				32,838	0.02
Storm Drain Fu	ınd	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 Fur	nd	(41)		2,684,066	1.55
Stores Fund					

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

Summary page 41
Schedule G.011
FY 2015

Grantee	D	Bldg	D	Equipment	ם	City-Wide	I	Building	· i	Cit	λ D	Ė	merg
Departments	D	Occupancy	Ď	Usage	מ	Prgms	I	) Leases	ı	) Manage	r D		Svcs
	D	Dollars	PercentD	Dollars	PercentD	Dollars	Percentl	Dollars	PercentI	Dollar	s PercentD	Dol	lars Percent
	Ď		D		D	,	]		I	)	D		
Vehicle M&O F	und	\$14,178	0.05	\$6,430	0.10	\$110,973	0.33	\$670	0.04	\$80,281	0.70	\$3,116	0.44
Other Unalloca		25,532	0.10	40,081	0.65	46,538	0.14	983	0.05	89,811	0.78	773	0.11
Retirement Fu	nds			•									
Animal Service	es	1,295		45,320	0.74	43,116	0.13	1,218	0.07	43,993	0.38	2,840	0.40
Unalloc. & DB		22,575,301	84.29	107,701	1.75	619,227	1.86	30,820	1.67	630,350	5.50	190,704	26.66
									•				
Subtotal		26,780,875	100.00	6,124,720	100.00	33,991,372	100.00	1,853,143	100.00	1,459,226	1.00.00	715,383	100.00
Adj. & Disall	ow												
Total		26,780,875		6,124,720		33,991,372		1,853,143	:	11,459,226		715,383	
							:	<b>电子反应性的现在分词</b>		******	** == ==	*****	

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

Summary page 42 Schedule G.012 FY 2015

Grantee	D Polic	e D	Mayor/Council	D	Finance	1	) Informatio	n	D C	ity	D	City
Departments	D Audito	r p		D	•	I	O Tec	:h	D Attor	ney	D (	Clerk
	D Dollar	s PercentD	Dollars	PercentD	Dollars	Percenti	Dollar	s Percen	tD Doll	ars Perce	entD Doi	llars Percent
	D	D		D					-D		D	
Vehicle M&O Fund	i		\$32,505	0.29	\$76,069	0.49	\$52,973	0.29	\$17,972	0.12	\$7,211	0.35
Other Unallocate	î.		7,972	0.07	593,150	3.84	83,208	0.46	457,262	3.15	1,750	0.09
Retirement Fund	3											
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	
	2626888832W					2	*******		***			

### 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	ľ	General	D Po	lice/Dept-Wi	D Tra	ns/Dept-Wid	D Fin	e/Dept-Wide	
Departments	D Auditor	D	Resources	I	Services	D		D		D		
	D Dollars	PercentD	Dollars	Percentl	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	Percent
	D	E				D		D		D		
Vehicle M&O Fund	\$6,417	0.29	\$54,290	0.64	\$71,162	0.36						
Other Unallocato	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

Summary page 44 Schedule G.014

Origins of Cost

FY 2015

Grantee	D	PW/Dept-Wide	D PBCI	E/Dept-Wide	D	OED/Dept-Wide	D PRI	NS/Dept-Wide	D Li	brary/DeptWi	D	ESD/Dept-Wide	
Departments	D		D		D		מ		D		D		
	D	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	PercentD	Dollars	Percent
	Ď		D		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

Summary page 45 Schedule G.015 FY 2015

Grantee	D	Variance	D	Summary	
Departments	D		ם-	Totals	
	D	Dollars	PercentD	Dollars	Percent
	D	* * * * * * * * *	D		
Vehicle M&O F	und	\$10		\$534,257	0.31
Other Unalloca	atd	(35)		1,828,534	1.05
Retirement Fu	ods				
Animal Service	es	IO		980,471	0.56
Unalloc. & DB				55,401,357	31.91 .
Subtotal				173,653,920	100.00
Adj. & Disallo	ow				
Total				173,653,920	
•					

### **Central Support Allocations**

NGCS II		Detail page 1							
02/13/2014	CW 14-15 COST	CW 14-15 COST ALLOCATION PLAN							
	Building	Building Occupancy							
	1st Allocation	2nd Allocation	Sub-total	Total					
Expenditures per financial statement:	\$26,780,875			\$26,780,875					
Total to be allocated:	1 to be allocated: \$26,780,875								

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

Detail page 2 Schedule 1.003 FY 2015

allocated by function

	Total	General & admn	EMO	Service Yards	Comm Bldg	Direct Use	Unallocated
Other expense and cost  Bldg Use Allowance Non-Personal	26,780,875			100.007	450 501		22 572 122
Departmental Expenditures	26,780,875			188,887	479,721	3,550,159	22,562,108
Functional cost	26,780,875			188,887 188,887	479,721 479,721	3,550,159 3,550,159	22,562,108 22,562,108
Allocable costs Unallocated	26,780,875 (22,562,108)			188,887	479,721	3,550,159	22,562,108 (22,562,108)
Ist Allocation	4,218,767			198,887	479,721	3,550,159	
Total allocated	\$4,218,767			\$188,887	\$479,721	\$3,550,159	

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

Detail page 3 Schedule 1.004

FY 2015

EMO

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	<b>3075752252</b>	100.000		以快点时间还是这种		=========	

(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

Detail page 4 Schedule 1.005 FY 2015

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

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

							4
	Allocation	Allocated	Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	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
4.00 44.002							
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

	Allocation	Allocated	Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	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		2 552 152		2 552 152
Sweetar		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

NGCS II 02/13/2014		Detail page 7 Schedule 1.008 FY 2015			
	Total	EMO	Service	Comm	Direct
			Yards	Bldg	Üse
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
	<b># # E E E E E E E E E E</b>				***

Expenditures per financial statement:

Total to be allocated:

NGCS II 02/13/2014 City of San Jose
CW 14-15 COST ALLOCATION PLAN
Equipment Usage
Costs to be allocated

Detail page 8 Schedule 2.002

FY 2015

Total	Sub-total	2nd Allocation	1st Allocation
\$6,124,720			\$6,124,720
\$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

Detail page 9
Schedule 2.003
FY 2015

	Total	General & admn	Equip Use Allow
Other expense and co	st		
Equip Use Allowance			\$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
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NGCS II 02/13/2014

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

Detail page 10 Schedule 2.004

FY 2015

	Allocation	Allocated	Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	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
		***********					*****
mana 1	A		4				
Total	6,124,720	100.000	\$6,124,720		\$6,124,720		\$6,124,720
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(A) Alloc basis: Historical Cost

Source: Fixed Asset Listing

	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
DED/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		
<b>Total</b>	\$6,124,720	\$6,124,720
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City of San Jose
CW 14-15 COST ALLOCATION PLAN
Equipment Usage
Departmental Cost
Allocation Summary

Detail page 11 Schedule 2.005 FY 2015

NGCS II 02/13/2014 City of San Jose CW 14-15 COST ALLOCATION PLAN City-Wide Programs Detail page 12 Schedule 3.002 FY 2015

Costs to be allocated

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

Schedule 3.003 FY 2015

Detail page 13

Schedule of costs to be

allocated by function

	Total General & admn	Pers	Support	Aud & CPA	General	WC-Other	WC -	Revenue	Police
		Benefits	Svces	Rentl	Liab		Lic	Collect	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 eff	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					

AUD AND CPA RENTAL

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

allocated by function

Detail page 14 Schedule 3.003 . FY 2015

(continued)

Fire Auditor Sick Lv Planning WC-Fire WC-Pol WC-DOT WC-PW WC-PRNS Ret Act Programs Prgms Pmts Svcs by Dept Other expense and cost ------ANNUAL AUDIT \$221,000 BANKING SERVICES BOND PRO AUDITS CITY AUD PERF AUD 5,000 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 23,135 POL OFF PROF LIAB IN PROPERTY TX ADMIN FE PW UNFUNDED PROJECTS REV ENHANCEMENT CON SICK LEAVE PAYMENTS 6,000,000 TRANS DEBT SERVICES 1.032.000 WRKR COMP CLAIM-FIRE 7,200,000 WRKR COMP CLAIM-OTH 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

NGCS II 02/13/2014

PRNS/Lib/Pol/F

Other expense and cost

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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

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

Detail page 15 Schedule 3.003 FY 2015 (continued)

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

Detail page 16 Schedule 3.003 FY 2015 (continued)

	Total General & admn	Pers	Support	Aud & CPA	General	WC-Other	MC -	Revenue	Police
		Benefits	Svces	Rentl	Liab		Lic	Collect	Programs
Departmental									
Expenditures	\$33,991,372	\$502,000	\$948,697	\$53,540	\$2,548,000	\$1,170,000	\$916,000	\$2,031,000	\$156,000
Functional cost	33,991,372	502,000	948,697	53,540	2,548,000	1,170,000	916,000	2,031,000	156,000
Allocable costs	33,991,372	502,000	948,697	53,540	2,548,000	1,170,000	916,000	2,031,000	156,000
1st Allocation	33,991,372	502,000	948,697	53,540	2,548,000	1,170,000	916,000	2,031,000	156,000
	•								
Total allocated	\$33,991,372	\$502,000	\$948,697	\$53,540	\$2,548,000	\$1,170,000	\$916,000	\$2,031,000	\$156,000
				*****				*****	****

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

Detail page 17 Schedule 3.003 FY 2015

(continued)

	Fire Programs	Auditor Prgms	Sick Lv Pmts	Planning Svcs	WC-Fire	WC-Pol	WC-DOT	WC-PW	WC-PRNS	Ret Act by Dept
Departmental		****								
Expenditures		\$226,000	\$6,000,000	\$23,135	\$7,200,000	\$8,600,000	\$710,000	\$320,000	\$1,500,000	\$1,032,000
Functional cost		226,000	6,000,000	23,135	7,200,000	8,600,000	710,000	320,000	1,500,000	1,032,000
Allocable costs		226,000	6,000,000	23,135	7,200,000	8,600,000	710,000	320,000	1,500,000	1,032,000
1st Allocation		226,000	6,000,000	23,135	7,200,000	8,600,000	710,000	320,000	1,500,000	1,032,000
	-									
									•	
Total allocated		\$226,000	\$6,000,000	\$23,135	\$7,200,000	\$8,600,000	\$710,000	\$320,000	\$1,500,000	\$1,032,000

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NGCS II 02/13/2014 City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Schedule of costs to be
allocated by function

Detail page 18
Schedule 3.003
FY 2015
(continued)

PRNS/Lib/Roj/F

Departmental
Expenditures \$55,000
Functional cost \$5,000
Allocable costs \$5,000
1st Allocation \$55,000
Total allocated \$55,000

#### City of San Jose CW 14-15 COST ALLOCATION PLAN

City-Wide Programs Detail allocation of Detail page 19

Schedule 3.004

FY 2015

Pers Benefits

	Allocation	Allocated	Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	Allocated
					45.454		م خرم الارخ
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

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NGCS II 02/13/2014 City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of

Detail page 20 Schedule 3.004 FY 2015

(continued)

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)

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

Detail page 21 Schedule 3.005

FY 2015

Support Svces

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	Allocation	Allocated	Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	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	a de la companya de	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				
venicie rico rana	0,010	0.570	5,26/		5,267		5,267

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

Schedule 3.005 FY 2015 (continued)

Detail page 22

Detail allocation of Support Svces

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

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

Detail page 23 Schedule 3.006

FY 2015

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

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

Detail page 24 Schedule 3.007

FY 2015

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

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

Detail page 25 Schedule 3.008 FY 2015

			WC-Other	:			
	Allocation	Allocated	Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	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
	10 to 10 00 00 00 00 00 00 00 00	***		*********			
Total	100.000	100.000	\$1,170,000		\$1,170,000		\$1,170,000
		<b>4040477777</b>			=======================================		

(A) Alloc basis: Worker's Comp Claims

Source: FMS Actuals for FY2012-13

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

Detail page 26 Schedule 3.009 FY 2015

WC - Lic

	Allocation	Allocated	Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	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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NGCS II 02/13/2014 City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of

Schedule 3.009 FY 2015 (continued)

Detail page 27

WC - Lic

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

(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

Detail page 28 Schedule 3.010

rhedule 3.010 FY 2015

	Allocation	Allocated	Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	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
		~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	*		den den den den den ben bet det bes bes		
Total	671,910	100.000	\$2,031,000		\$2,031,000		\$2,031,000
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(A) Alloc basis: Relative Budget Size, General Fund

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

Schedule 3.011 FY 2015

Detail page 29

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	1.00.000	100.000	\$156,000		\$156,000		\$156,000
Subtotal	100.000	1.00.000	156,000		156,000		156,000
Total	100.000	100.000	\$156,000		\$156,000		\$156,000

(A) Alloc basis: Direct Program Costs

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NGCS II 02/13/2014 City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Detail allocation of

Schedule 3.012 FY 2015

Detail page 30

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				at to th th th to th to th to th	

(A) Alloc basis: Direct Program Cost

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

Detail page 31 Schedule 3.013 FY 2015

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

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

Detail page 32 Schedule 3.014

FY 2015

÷	Allocation	Allocated	<b></b>	<b>5</b>	<b>7</b>		•
Tana Danasakaan			Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	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		•
City Clerk	1.760	1.760	, in the second		•		418,800
Human Resources			1.05,600		105,600		105,600
	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		45 444 444	•	
***************************************					\$6,000,000		\$6,000,000
	******						

(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 page 33 Schedule 3.015 FY 2015

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

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

Detail page 34 Schedule 3.016 FY 2015

WC-Fire

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

<sup>(</sup>A) Alloc basis: Direct Cost

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

Schedule 3.017 FY 2015

Detail page 35

WC-	Tog.

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

<sup>(</sup>A) Alloc basis: Direct Cost

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

Detail page 36 Schedule 3.018 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	C = = = = 7 = 10 = 31 = 10 C	\$710,000

<sup>(</sup>A) Alloc basis: Direct Cost

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

Detail page 37 Schedule 3.019

FY 2015

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

<sup>(</sup>A) Alloc basis: Direct Cost

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

Detail page 38 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

<sup>(</sup>A) Alloc basis: Direct Cost

Allocation

Allocated

NGCS II 02/13/2014

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

Direct

First

Gross

Detail page 39 Schedule 3.021 FY 2015 Second Total

User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	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
		~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~					
Total	100.000	100.000	\$1,032,000		\$1,032,000		\$1,032,000
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<sup>(</sup>A) Alloc basis:

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

Detail page 40 Schedule 3.022

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
Total	100	100.000	\$55,000		\$55,000		\$55,000

(A) Alloc basis:

# City of San Jose CW 14-15 COST ALLOCATION PLAN City-Wide Programs Departmental Cost Allocation Summary

Detail page 41 Schedule 3.023

FY 2015

	Total	Pers	Support	Aud & CPA	General	WC-Other	WC -	Revenue	Police	Fire
		Benefits	Svces	Rentl	Liab		Lic	Collect	Programs	Programs
Gina Managan	6252 627	A	66.040	AT 060	66.000	200 000	\$5,313	#22 45 <i>E</i>		
City Manager	\$151,811	\$5,464 355	\$6,842	\$5,060	\$6,880	\$60,606	\$5,313	\$33,456 2,089		
Emerg Svcs	2,857	533	413 636							
Police Auditor	5,869			c coo	402 500	2 225	22	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

## City of San Jose CW 14-15 COST ALLOCATION PLAN City-Wide Programs Departmental Cost Allocation Summary

Detail page 42
Schedule 3.023
FY 2015
(continued)

	Auditor	Sick Lv	Planning	WC-Fire	WC-Pol	WC-DOT	WC-PW	WC-PRNS		IS/Lib/Pol/F
	Prgms	Pmts	Svcs						by Dept	
City Manager		\$15,600							\$12,590	
Emerg Svcs										*
Police Auditor									1,445	
Mayor/Council									8,669	
Finance		74,400							16,512	
Information Tech		66,600							14,654	
City Attorney		418,800							17,234	
City Clerk		105,600							2,064	
City Auditor	226,000								2,580	
Human Resources		30,600							7,327	
General Services		83,400							29,102	
Police/Dept-Wide		3,595,800			8,600,000				378,950	9,350
Trans/Dept-Wide		364,800				710,000			56,554	
Fire/Dept-Wide		342,000		7,200,000					204,130	
PW/Dept-Wide		102,600					320,000		46,234	
PBCE/Dept-Wide		258,000	23,135						37,255	
OED/Dept-Wide		7,200							12,590	18,150
PRNS/Dept-Wide		239,400						1,500,000	42,931	18,150
Library/DeptWide		114,000							24,562	
ESD/Dept-Wide		165,000							70,898	
Housing Funds		1,200							10,010	
TSJ Fund 536										
Maint Assmt Dist										9,350
OCA/Arts&Cult.										
Retirement Dept					•				5,057	
Airport		15,000							30,652	
Benefit Funds										
IWM Fund										
Storm Drain Fund										
WPCP Fund										
Water Funds										
Parking Funds										

Sewer Svce Fund

City of San Jose
CW 14-15 COST ALLOCATION PLAN
City-Wide Programs
Departmental Cost

Detail page 43 Schedule 3.023

FY 2015 (continued)

Allocation Summary

	Total	Pers Benefits		Aud & CPA Rentl	General Liab	WC-Other	WC - Lic	. Revenue Collect		
Vehicle M&O Fund	\$103,291	\$5,779	\$5,267			\$84,825	\$7,420			
Other Unallocatd	5,495						5,495			
Animal Services	30,911	5,936	4,103					20,772		
Direct Billed										
Total	\$33,991,372	\$502,000	\$948,697	\$53,540	\$2,548,000	\$1,170,000	\$916,000	\$2,031,000	\$156,000	
		20 C C C C C C C C C C C C C C C C C C C	****			****				

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

Allocation Summary

Detail page 44
Schedule 3.023
FY 2015
(continued)

	Auditor	Sick Lv	Planning	WC-Fire	WC-Pol	WC-DOT	WC-PW	WC-PRNS	Ret Act PR	NS/Lib/Pol/F
	Prgms	Pmts	Svcs						by Dept	
							•			
Vehicle M&O Fund										
Other Unallocatd										
Animal Services										
Direct Billed										
Total	\$226,000	\$6,000,000	\$23,135	\$7,200,000	\$8,600,000	\$710,000	\$320,000	\$1,500,000	\$1,032,000	\$55,000

Expenditures per financial statement:

NGCS II City of San Jose Detail page 45
02/13/2014 CW 14-15 COST ALLOCATION FLAN Schedule 4.002
Building Leases FY 2015
Costs to be allocated

1st Allocation 2nd Allocation Sub-total Total

Total to be allocated: \$1,853,143

\$1,853,143

\$1,853,143

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

Detail page 46
Schedule 4.003
FY 2015

	Total Ge	eneral & admn	Building
			Leases
Other expense and c	ost		•
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
	= 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		=======================================

Subtotal

Total

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

Building Leases

Schedule 4.004 FY 2015

1,853,143

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\$1,853,143

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Detail page 47

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

1,853,143

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\$1,853,143

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1,853,143

\$1,853,143

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(A) Alloc basis: Budgeted

Budgeted Lease Costs

1,853,143

1,853,143

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100.000

100.000

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

Detail page 48
Schedule 4.005
FY 2015

	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
		自自自体各种基本和自由

#### City of San Jose CW 14-15 COST ALLOCATION PLAN City Manager

Schedule 5.002 FY 2015

Detail page 49

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
		*** *** *** *** *** *** *** ***		

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

Detail page 50 Schedule 5.003 FY 2015

Total General & admn Manager Budget Capital Sewer Unallocated Svces Svces Fund Svc Fd Wages & benefits -----SALARIES & WAGES \$6,414,945 \$4,447,646 \$1,566,223 \$349,339 \$11,832 \$39,905 FRINGE BENEFITS 4,039,080 2,722,927 237,921 5,520 32,556 1,040,156 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 ---------------------\_\_\_\_\_

NGCS II 02/13/2014 City of San Jose

Detail page 51 Schedule 5.003

CW 14-15 COST ALLOCATION PLAN

FY 2015

City Manager

Schedule of costs to be

(continued)

allocated by function

	Total	General & admn	Manager	Budget	Capital	Sewer	Unallocated
			Svces	Svces	Fund	Svc Fd	
Total allocated	\$14,543,528		\$10,041,324	\$3,722,151	\$750,067	\$29,986	
	B B F B E F D D F D E		其 背 其 其 實 數 實 数 申 智 國 數	智 袋 替 沒 雜 雜 節 節 節 釋 華 奉		****	

### City of San Jose CW 14-15 COST ALLOCATION PLAN

City Manager

Detail allocation of

Manager Svces

Detail page 52 Schedule 5.004

FY 2015

The Payment		Allocation	Allocated	Gross	Direct	First	Second	Total
Rinery Svcs   651   0.043   3.464   3.464   9.9   4.373     Police Auditor   1.066   0.067   5.344   5.344   1.403   6.747     Rayor/Council   1.1.105   0.698   35.675   55.675   14.611   70,286     Fitanace   15.594   0.991   78,181   78,181   20,517   98,698     Fitanace   15.594   0.991   78,181   79,181   20,517   98,698     Fitanace   14.544   0.915   72,917   72,917   19,115   39,698     City Abtorney   14.544   0.915   72,917   72,917   19,115   39,082     City Abtorney   14.544   0.915   72,917   72,917   19,115   39,082     City Clerk   2.056   0.129   10,308   10,308   2,705   13,013     City Auditor   2.221   0.139   11,135   11,335   21,235   2,922   14,097     Rhman Renounces   7,142   0.449   35,807   35,807   35,807   9,337   45,204     Reneral Services   43,487   2.759   219,829   219,829   219,829   37,688   277,517     Police/Dept-Wide   308,498   19,416   1,544,669   1,546,669   455,683   1,955,852     Fitanac/Dept-Wide   169,882   10,631   831,711   881,711   23,510   1,757,221     PW/Dept-Wide   42,857   2.697   214,866   214,866   66,386   277,222     PW/Dept-Wide   37,440   2.386   197,707   107,707   79,259   236,866     OSD/Dept-Wide   9,969   0.427   49,980   49,980   13,116   63,096     OSD/Dept-Wide   9,969   0.427   49,980   49,980   13,116   63,096     OSD/Dept-Wide   9,969   0.427   49,800   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980   49,980	User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	Allocated
Penicer Saves   651								
Police Auditor	City Manager	11,459	0.721	\$57,450		\$57,450		\$57,450
Mayor/Council 11,105 0.698 55,875 55,675 14,611 70,286 Finance 15,594 0.981 76,181 76,181 20,517 99,698 15,594 0.981 76,181 76,181 20,517 99,698 15,593 12,241 99,1327 91,327 23,966 155,293 21,44 0.915 72,917 72,517 19,135 92,052 21,44 0.915 12,241 0.918 10,308 10,308 2,705 13,013 21,013 21,014 0.918 11,135 11,135 2,922 14,057 14,014 0.918 11,135 11,135 2,922 14,057 14,057 14,041 0.918 11,135 11,135 2,922 14,057 14,057 14,041 0.918 11,135 11,135 2,922 14,057 14,057 14,041 0.918 11,135 12,140 0.918 11,135 12,140 0.918 11,135 12,140 0.918 11,135 12,140 0.918 11,135 12,140 0.918 11,135 12,140 0.918 11,135 12,140 0.918 11,135 12,140 0.918 11,135 12,140 0.918 11,135 12,140 0.918 11,135 12,140 0.918 11,135 12,140 0.918 11,135 12,140 0.918 11,135 12,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.918 11,140 0.9	Emerg Svcs	691	0.043	3,464		3,464	909	4,373
Finance 15,544 0.981 78,181 78,181 20,517 88,688 Information Tech 16,216 1.146 91,327 72,937 21,937 22,956 115,233 City Attorney 14,544 0.915 72,937 72,937 72,937 19,135 82,052 City Clerk 2,056 0.129 10,308 10,308 2,705 13,013 City Auditor 2,221 0.139 11,135 11,135 22,922 14,057 Numan Resources 7,142 0.449 35,807 35,007 9,397 45,204 General Services 43,847 2.759 219,829 129,829 57,888 277,517 Police/Dept-Mide 308,498 13,416 1,866,669 1,564,669 405,883 1,952,552 Trans/Dept-Mide 151,183 9.515 757,963 757,963 757,963 198,908 956,871 Fire/Dept-Wide 42,837 2.697 214,866 58,866 21,486 56,886 271,222 PRECE/Dept-Wide 42,857 2.697 214,866 524,866 56,886 271,222 PRECE/Dept-Wide 37,440 3.356 187,707 187,707 49,259 236,966 SRNS/Dept-Wide 91,971 5.788 451,101 461,101 122,004 582,105 FRNS/Dept-Wide 91,971 5.788 451,101 461,101 122,004 582,105 FRNS/Dept-Wide 44,032 2.770 220,706 220,706 57,919 278,625 FRNS/Dept-Wide 44,032 2.770 220,706 220,706 57,919 17,867 Housing Funds 8,697 0.547 43,603 (43,603) 11,118 29,422 11,482 TSSY-Pund 536 22,363 1.407 112,118 112,118 29,422 11,442 TSSY-Pund 536 22,363 1.407 112,118 112,118 29,422 11,442 Naint Assam Dist 8,673 0.357 28,452 28,452 7,466 38,518 Retirement Dept 8,119 0.315 25,163 25,164 58,204 11,407 393,069 Benefit Funds 15,463 0.973 77,524 58,452 77,666 38,518 Benefit Funds 15,463 0.973 77,524 58,452 77,666 14,467 69,691 WECP Fund 110,100 6.944 55,294 (39,168) 51,386 44,646 11,175 58,691 WECP Fund 110,100 6.944 55,294 (39,168) 51,386 44,646 11,175 58,691 WECP Fund 110,100 6.944 55,294 (39,168) 51,386 44,646 11,175 58,691 WECP Fund 110,100 6.944 55,294 (49,466 11,077) 11,401 584,988	Police Auditor	1,066	0.067	5,344		5,344	1,403	6,747
Information Tech 18,216 1.146 91,327 91,327 23,966 115,293 City Attermey 14,544 0.915 72,917 10,325 92,032 11,033 22,035 11,135 92,032 11,033 22,035 11,135 12,032 11,033 11,135 11,135 11,135 11,135 11,135 11,135 11,135 11,135 11,135 11,135 11,135 11,135 11,135 12,922 114,057 11,135 12,922 114,057 11,135 12,922 114,057 11,135 12,922 114,057 11,135 12,922 114,057 11,135 12,922 114,057 11,135 12,922 114,057 11,135 12,923 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000	Mayor/Council	11,105	0.698	55,675		55,675	14,611	70,286
City Attorney 1,544 0.915 72,917 72,917 19,135 92,052 City Clerk 2,056 0.129 10,308 10,308 10,308 2,705 13,013 (14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14,057 14	Finance	15,594	0.981	78,181		78,181	20,517	98,698
City Clerk 2,056 0.129 10,308 10,308 10,308 2,705 13,033 City Auditor 2,221 0.139 11,135 11,135 2,922 14,057 Auditor 2,221 0.139 11,135 11,135 2,922 14,057 Auditor 3,7142 0.449 35,807 35,807 35,807 9,397 45,204 General Services 43,847 2.759 219,825 219,825 219,829 57,688 2277,517 Police/Dept-Wide 308,488 19,416 1,646,669 1,646,669 405,893 1,952,552 Trans/Dept-Wide 151,183 9,515 767,633 767,633 198,908 956,871 1223,510 1,075,221 PW/Pept-Wide 42,857 2.697 214,866 214,866 56,386 271,222 PW/Pept-Wide 9,969 0.627 49,980 124,866 56,386 271,225 PW/Pept-Wide 9,969 0.627 49,980 49,980 13,116 63,096 PWNS/Dept-Wide 9,969 0.627 49,980 49,980 13,116 63,096 PWNS/Dept-Wide 31,971 5.788 461,101 461,101 121,004 582,105 11,076,288 850/Dept-Wide 214,678 13,511 1,076,288 1,076,288 282,477 1,388,745 Housing Punds 8,697 0.547 43,603 (43,603) 12,211 29,422 14,560 35,918 PWNS/Dept-Wide 224,678 13,511 1,076,288 1,076,288 282,477 1,388,745 Housing Punds 8,697 0.557 0.587 28,452 2,363 1,407 112,118 12,118 29,422 14,500 Maint Assmt Diet 5,675 0.357 28,452 28,452 7,466 35,918 Aisport 95,366 6.002 478,122 (210,524) 267,598 125,471 393,098 866,615 15,463 0.973 77,524 77,524 20,344 97,868 560 FWNS/Dept Pund 110,300 6.941 552,998 (39,169) 513,826 145,191 658,945 800 FWNS/Dept Pund 110,300 6.941 552,998 (39,169) 513,826 145,197 658,945 800 FWNS/Dept Pund 110,300 6.941 552,998 (39,169) 513,826 145,197 658,945 800 FWNS/Dept Pund 110,300 6.941 552,998 (39,169) 513,826 145,197 658,945 800 FWNS/Dept Pund 110,300 6.941 552,998 (39,169) 513,826 145,197 658,945 800 FWNS/Dept Pund 110,300 6.941 552,998 (39,169) 513,826 145,197 658,945 800 FWNS/Dept Pund 110,300 6.941 552,998 (39,169) 513,826 145,197 658,945 800 FWNS/Dept Pund 110,300 6.941 552,998 (39,169) 513,826 145,197 658,945 800 FWNS/Dept Pund 110,300 6.941 552,998 (39,169) 513,826 145,197 658,945 800 FWNS/Dept Pund 110,300 6.941 552,998 (39,169) 513,826 145,197 658,945 800 FWNS/Dept Pund 110,300 6.941 552,998 (39,169) 513,826 145,977 114,011 552,998 800 FWNS/Dept Pund 110,000 6.941 552,998 800 FWN	Information Tech	18,216	1.146	91,327		91,327	23,966	115,293
City Auditor 2,221 0.139 11,135 1,135 2,922 14,057 Muman 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 1,546,669 405,833 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 Prive/Dept-Wide 42,857 2.697 214,866 214,866 56,386 271,252 PRCC/Dept-Wide 37,440 2.356 187,707 187,707 49,259 236,966 OSD/Dept-Wide 39,698 0.627 49,980 49,980 13,116 63,096 OSD/Dept-Wide 92,971 5,788 461,01 461,01 121,004 852,105 Library/Dept-Wide 24,607 214,607 220,706 220,706 57,919 278,625 ESD/Dept-Wide 24,607 214,607 220,706 220,706 57,919 278,625 ESD/Dept-Wide 24,607 0.647 43,603 (43,603) 11,012,004 852,105 Library/Dept-Wide 8,697 0.647 43,603 (43,603) 11,014 211,142 111,442 TS/Fund S36 22,263 1.407 121,118 121,118 29,422 141,540 Maint Assmt Dist 6,019 0.357 28,452 28,452 7,466 33,918 Retirement Dept 6,019 0.356 6.002 478,122 (210,524) 267,598 125,471 393,065 Benefit Funds 15,463 0.973 77,524 77,524 27,526 125,467 6.003 31,766 Airport 95,366 6.002 478,122 (210,524) 267,598 125,471 393,065 Benefit Funds 15,463 0.973 77,524 77,524 27,526 145,119 658,945 Benefit Funds 15,463 0.973 77,524 77,524 267,528 125,471 6.69,591 MRCP Fund 110,300 6.941 552,994 (39,168) 513,926 145,119 658,945 Benefit Funds 5,288 0.330 26,361 26,361 26,361 6.918 33,279 Parking Funds 8,656 5.486 5.486 5.486 414,846 11,759 56,615 Parking Funds 8,656 5.486 5.486 5.486 414,846 11,759 56,615 Parking Funds 8,656 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.486 5.	City Attorney	14,544	0.915	72,917		72,917	19,135	92,052
Filman Resources   7,142	City Clerk	2,056	0.129	10,308		10,308	2,705	13,013
General Services 43,847 2.759 219,829 57,688 277,517 Police/Dept-Wide 308,498 19.416 1,546,669 15,466,669 405,833 1,952,552 Trans/Dept-Wide 151,183 9.515 757,963 757,963 198,908 956,871 Fire/Dept-Wide 169,882 10.691 851,711 223,510 1,075,221 PW/Dept-Wide 37,440 2.356 187,707 187,707 187,707 49,259 226,966 025/Dept-Wide 9,569 0.627 49,980 461,101 121,004 582,105 PRNS/Dept-Wide 91,971 5.788 461,101 461,101 121,004 582,105 Library/Dept-Wide 91,971 5.788 461,101 461,101 121,004 582,105 Library/Dept-Wide 44,022 2.770 220,706 220,706 220,706 57,919 278,625 855/Dept-Wide 8,697 0.547 43,603 (43,603) 17,107,288 232,447 1,358,745 Nousing Funds 8,697 0.547 43,603 (43,603) 17,164 22,422 141,540 Maint Assam Dist 5,675 0.357 28,452 28,452 17,466 35,918 Retirement Dept 5,019 0.315 25,163 28,452 28,452 7,466 35,918 Retirement Dept 5,019 0.315 25,163 25,163 25,163 25,163 6,603 31,766 Airport 95,366 6,002 478,122 (210,524) 267,598 125,471 333,069 Benefit Funds 5,665 0.941 0.693 55,204 55,204 55,204 14,467 69,691 WPCP Fund 110,200 6.941 552,994 (39,168) 513,826 145,119 658,945 804F Funds 5,865 0.525 44,866 43,454 44,866 11,769 55,615 804F Sewer Svoe Fund 86,656 5.483 434,454 (23,477) 410,977 114,011 524,988	City Auditor	2,221	0.139	11,135		11,135	2,922	14,057
Police/Dept-Wide         308,498         19,16         1,546,669         1,546,669         405,883         1,952,552           Trans/Dept-Wide         151,183         9,515         787,963         787,963         199,008         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         56,586         271,252           PSCE/Dept-Wide         37,440         2.356         187,707         187,707         49,259         236,966           OSD/Dept-Wide         9,969         0.627         49,980         46,101         461,01         121,004         582,105           PRNS/Dept-Wide         91,971         5.788         461,101         461,01         121,004         582,105           ESD/Dept-Wide         44,022         2.770         220,706         220,706         57,919         278,625           ESD/Dept-Wide         18,697         0.547         43,603         (43,603)         1,076,298         282,447         1,358,745           Housing Funds         8,697         0.547         43,603         (43,603)         112,118         29,422         11,442 <td>Human Resources</td> <td>7,142</td> <td>0.449</td> <td>35,807</td> <td></td> <td>35,807</td> <td>9,397</td> <td>45,204</td>	Human Resources	7,142	0.449	35,807		35,807	9,397	45,204
Trans/Dept-Wide 151,183 9.515 757,963 757,963 198,908 556,871  Fire/Dept-Wide 169,882 10.691 851,711 851,711 223,510 1,075,221  FW/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) 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  Scorn Drain Fund 110,10 6.93 55,204 57,524 20,344 97,868  Scorn Drain Fund 110,300 6.941 552,994 (39,168) 513,826 145,119 658,945  Mater Funds 8,945 0.562 44,846 48,846 11,769 56,615  Sewer Svore Fund 86,656 5.453 434,454 (23,477) 410,977 114,011 524,988	General Services	43,847	2.759	219,829		219,829	57,688	277,517
Fire/Dept-Wide 169,882 10.691 851,711 855,711 223,510 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 CBC/Dept-Wide 91,969 0.627 49,980 49,980 13,116 63,096 PRNS/Dept-Wide 91,971 5.788 461,101 461,101 121,004 582,005 Library/DeptWide 44,022 2.770 220,706 220,706 57,919 278,625 EBD/Dept-Wide 214,678 13.511 1,076,298 1,076,298 282,447 1,358,745 EBD/Dept-Wide 214,678 13.511 1,076,298 1,076,298 282,447 1,358,745 13.51 1,076,298 122,706 114,442 114,540 Maint Assmt Dist 8,697 0.547 43,603 (43,603) 112,118 29,422 144,540 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 25,163 6,603 31,766 Airport 95,366 6.002 478,122 (210,524) 267,598 125,471 393,066 PB-MEPT Funds 15,463 0.973 77,524 77,524 20,344 97,868 Storm Drain Fund 110,300 6.941 552,994 (39,168) 513,826 145,119 658,945 WATE Funds 8,945 0.562 44,846 4,846 11,769 56,615 Sewer Svoe Fund 86,656 5.453 434,454 (23,477) 410,977 114,011 524,988	Police/Dept-Wide	308,498	19.416	1,546,669		1,546,669	405,883	1,952,552
FW/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/Dept-Wide         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)         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 Fun	Trans/Dept-Wide	151,183	9.515	757,963		757,963	198,908	956,871
PRCE/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 PRMS/Dept-Wide 91,971 5.788 461,101 461,101 121,004 582,105 Library/Dept-Wide 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 11,412 11,442 TSJ Fund 536 22,363 1,407 112,118 29,422 141,540 Maint Assmt Dist 5,675 0.357 28,452 25,163 28,452 7,466 35,918 Retirement Dept 5,019 0.315 25,163 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 10,300 6.941 552,994 (39,168) 513,826 145,119 658,945 Water Funds 5,258 0.330 26,361 26,361 26,361 17,769 55,615 Sewer Svoe Fund 86,656 5.453 434,454 (23,477) 410,977 114,011 524,988	Fire/Dept-Wide	169,882	10.691	851,711		851,711	223,510	1,075,221
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)         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         110,300         6.941         552,994         (39,168)         513,826         145,119         658,945      <	PW/Dept-Wide	42,857	2.697	214,866		214,866	56,386	271,252
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)         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	PBCE/Dept-Wide	37,440	2.356	187,707		187,707	49,259	236,966
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 11,442 TSJ Fund 536 22,363 1.407 112,118 12,118 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 Enefit 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 Svoe Fund 86,656 5.453 434,454 (23,477) 410,977 114,011 524,988	OED/Dept-Wide	9,969	0.627	49,980		49,980	13,116	63,096
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) 111,442 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	PRNS/Dept-Wide	91,971	5.788	461,101		461,101	121,004	582,105
Housing Funds 8,697 0.547 43,603 (43,603) 1.442 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 11,759 56,615 Sewer Svce Fund 86,656 5.453 434,454 (23,477) 410,977 114,011 524,988	Library/DeptWide	44,022	2.770	220,706		220,706	57,919	278,625
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 26,361 6,918 33,279 Parking Funds 8,945 0.562 44,846 44,846 11,769 56,615 Sewer Syce Fund 86,656 5.453 434,454 (23,477) 410,977 114,011 524,988	ESD/Dept-Wide	214,678	13.511	1,076,298		1,076,298	282,447	1,358,745
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 Svoe Fund 86,656 5.453 434,454 (23,477) 410,977 114,011 524,988	Housing Funds	8,697	0.547	43,603	(43,603)		11,442	11,442
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	TSJ Fund 536	22,363	1.407	112,118		112,118	29,422	141,540
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 Syce Fund 86,656 5.453 434,454 (23,477) 410,977 114,011 524,988	Maint Assmt Dist	5,675	0.357	28,452		28,452	7,466	35,918
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 Svoe Fund       86,656       5.453       434,454       (23,477)       410,977       114,011       524,988	Retirement Dept	5,019	0.315	25,163		25,163	6,603	31,766
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	Airport	95,366	6.002	478,122	(210,524)	267,598	125,471	393,069
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	Benefit Funds	15,463	0.973	77,524		77,524	20,344	97,868
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	Storm Drain Fund	11,011	0.693	55,204		55,204	14,487	69,691
Parking Funds     8,945     0.562     44,846     11,769     56,615       Sewer Svce Fund     86,656     5.453     434,454     (23,477)     410,977     114,011     524,988	WPCP Fund	110,300	6.941	552,994	(39,168)	513,826	145,119	658,945
Sewer Svce Fund 86,656 5.453 434,454 (23,477) 410,977 114,011 524,988	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
Vehicle M&O Fund 8,818 0.570 44,213 44,213 11,601 55,814	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

NGCS II 02/13/2014	City of San Jose  CW 14-15 COST ALLOCATION PLAN  City Manager  Detail allocation of  Manager Svces						
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

#### City of San Jose CW 14-15 COST ALLOCATION PLAN

Detail page 54

Schedule 5.005 FY 2015

City Manager

Detail allocation of

			Detail allocation	of			
			Budget Svces				
	Allocation	Allocated	Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	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	
	4.224	4.220	20,702		30,702	10,407	74,259

City of San Jose
CW 14-15 COST ALLOCATION PLAN

Schedule 5.005 FY 2015

(continued)

Detail page 55

City Manager

Detail allocation of

Budget Svces

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

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

Detail page 56 Schedule 5.006 FY 2015

	Allocation	Allocated	Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	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
	计算证据的计划的						******

(A) Alloc basis: Direct Cost

City of San Jose CW 14-15 COST ALLOCATION PLAN Detail page 57
Schedule 5.007
FY 2015

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	7-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	\$23,788	\$6,198	\$29,986

(A) Alloc basis: Direct Cost

City of San Jose CW 14-15 COST ALLOCATION PLAN

City Manager

Detail page 58

Schedule 5.008

FY 2015

Departmental Cost
Allocation Summary

	Total	Manager	Budget	Capital	Sewer
		Svces	Svces	Fund	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		
	•		*****		

NGCS II		City of San	Jose		Detail page 59
02/13/2014		CW 14-15 COST ALLOC	CATION PLAN		Schedule 5.008
		City Manag	ger		FY 2015
		Departmental	Cost		(continued)
		Allocation Su	ummaxy		
	Total	Manager	Budget	Capital	Sewer
		Svces	Svces	Fund	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

Detail page 60

Schedule 6.002

FY 2015

	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
	<b>美国原外员员</b>			

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

allocated by function

	Total (	General & admn	Dept	Unallocated
			Svcs	
Wages & benefits				
SALARIES & WAGES	\$364,991		\$236,764	\$128,227
FRINGE BENEFITS	289,283		242,800	46,483
Other expense and cos	t			
	<u></u>			
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	

Detail page 61 Schedule 6.003 FY 2015

NGCS II 02/13/2014 City of San Jose
CW 14-15 COST ALLOCATION PLAN
Emergency Svcs

Schedule of costs to be allocated by function

Total General & admn

Dept

Unallocated

Svcs

Total allocated

\$685,421

\$685,421

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Detail page 62
Schedule 6.003
FY 2015
(continued)

#### 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

			2020 2103				
	Allocation	Allocated	Gross	Direct	Pirst	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	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

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	1.19,564	685,421
Total	1,588,884	100.000	\$565,857		\$565,857	\$119,564	\$685,421

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

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

Detail page 65 Schedule 6.005 FY 2015

	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

NGCS II 02/13/2014 City of San Jose
CW 14-15 COST ALLOCATION PLAN
Emergency Svcs
Departmental Cost
Allocation Summary

Detail page 66
Schedule 6.005
FY 2015
(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

Detail page 67 Schedule 7.002

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FY 2015

	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

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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

Detail pa	age 68
Schedule	7.003
	FY 2015

	Total	General & admn	Police Aud Svcs
			Add 5VC5
Wages & benefits			
SALARIES & WAGES	\$626,116		\$626,116
FRINGE BENEFITS	414,225		414,225
Other expense and cos	t		
	-		
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
	**********		

NGCS II 02/13/2014 City of San Jose
CW 14-15 COST ALLOCATION PLAN
Independent Police Auditor
Schedule of costs to be
allocated by function

Detail page 69
Schedule 7.003
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 Sycs

Detail page 70 Schedule 7.004 FY 2015

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	a 2 4 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	\$1,155,052	\$71,404	\$1,226,456

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

NGCS II 02/13/2014 City of San Jose
CW 14-15 COST ALLOCATION PLAN
Independent Police Auditor
Departmental Cost
Allocation Summary

Detail page 71 Schedule 7.005 FY 2015

Aud Svcs

Police/Dept-Wide \$1,226,456 \$1,226,456

Direct Billed

Total \$1,226,456 \$1,226,456

Total

Police

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

Detail page 72 Schedule 8.002

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FY 2015

	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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NGCS	II
02/13	/2014

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

Detail page 73 Schedule 8.003

FY 2015

	Total	General & admn	Department	Redev	Unallocated
			Svcs	Agency	
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		, ,
			*		

NGCS II 02/13/2014

Total allocated

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

Detail page 74
Schedule 8.003
FY 2015

(continued)

Unallocated

Redev

Agency

Department

\$6,661,527 \$6,661,527

General & admn

Total

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

Detail page 75 Schedule 8.004

FY 2015

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

City of San Jose CW 14-15 COST ALLOCATION PLAN

Schedule 8.004 FY 2015 (continued)

Detail page 76

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
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

NGCS II 02/13/2014 City of San Jose
CW 14-15 COST ALLOCATION PLAN
Mayor & City Council
Detail allocation of
Redev Agency

Detail page 77 Schedule 8.005

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	발발 (20 12 12 12 12 12 12 12 12 12 12 12 12 12	100.000	<b>= = = = (4                                     </b>	프로프로 해 첫 그 M 중 때 방 장	프로드 교육 최근 배구 등 부	프로프리얼 다 짧은 하 박 다	

(A) Alloc basis: Direct Cost

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

Detail page 78 Schedule 8.006 FY 2015

	Total	Department	Redev
		Svcs	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

NGCS II 02/13/2014 City of San Jose
CW 14-15 COST ALLOCATION PLAN
Mayor & City Council
Departmental Cost
Allocation Summary

Detail page 79
Schedule 8.006
FY 2015
(continued)

Total Department Redev
Svcs 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

Detail page 80 Schedule 9.002

FY 2015

	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

Detail page 81 Schedule 9.003 FY 2015

Schedule of costs to be allocated by function

	Total General & admn		General	Payroll	Payroll Accts	Procurement	Procur-PBCE	Materials	Accts	Special
			Acctg	Svces	Payable		Dev	Mgmt	Receiv	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 co	est									
	<del></del>									
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: lst										
Others	609,103	609,103								
Reallocate admin		(609,103)	57,361	42,876	31,160	49,270	4,940	1,877	45,125	7,357
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	37,210
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

## 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	Debt Sv	Fixed	Fixed	Sewer	UBS Acctg	Sp Acct	Public	Dev Fee	Ins
	Services	Housing	Assets	Assets-Ai	Services	Svces	Fnd 443	Wrks 150	Program	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 c	ost									
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
						** ** ** ** ** ** ** ** ** ** **	-			

#### 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		
Wages & benefits				
	•			
SALARIES & WAGES	\$70,118	\$22,328	\$296,768	\$2,926,360
FRINGE BENEFITS	37,078	16,758	168,348	
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	

Detail page 83
Schedule 9.003
FY 2015
(continued)

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NGCS II 02/13/2014 City of San Jose CW 14-15 COST ALLOCATION PLAN Detail page 84 Schedule 9.003

Finance

FY 2015 (continued)

Schedule of costs to be allocated by function

	Total General & admn	General	Payroll	Accts	Procurement	Procur-PBCE	Materials	Accts	Special
		Acctg	Svces	Payable		Dev	Mgmt	Receiv	Assess
Total allocated	\$12,697,400	\$1,801,480	\$1,346,570	\$978,630	\$1,547,392	\$155,153	\$58,961	\$1,417,217	\$231,050
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NGCS II 02/13/2014 City of San Jose CW 14-15 COST ALLOCATION PLAN

Finance

Schedule of costs to be allocated by function

Schedule 9.003 FY 2015

Detail page 85

(continued)

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

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NGCS II 02/13/2014

City of San Jose CW 14-15 COST ALLOCATION PLAN

Finance

Schedule of costs to be

allocated by function

Detail page 86 Schedule 9.003 FY 2015 (continued)

	Ins	Ins	sara/rda	Unallocated
	513	423		
Total allocated	\$141,577	\$51,217	\$617,853	

# City of San Jose CW 14-15 COST ALLOCATION PLAN

Detail page 87 Schedule 9.004 FY 2015

#### Finance

Detail allocation of General Acctg

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

Schedule 9.004 FY 2015

Detail page 88

(continued)

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
Total	1,588,884	100.000	\$1,511,356		\$1,511,356	\$290,124	\$1,801,480
1							C========

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

### City of San Jose CW 14-15 COST ALLOCATION PLAN

Detail page

Schedule 9.005

89

FY 2015

Finance

Detail allocation of

Payroll Svces

Allocation Allocated Gross Direct First Second Total Units (A) Percent Billed Allocation Allocation User Department Allocated 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 PW/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 0.114 6.450 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

Detail page 90 Schedule 9.005 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	\$1,129,708		\$1,129,708	\$216,862	\$1,346,570

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

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

Detail page 91 Schedule 9.006 FY 2015

Accts	Payable
ACCUS	Payable

	Allocation	Allocated	Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	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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<sup>(</sup>A) Alloc basis: Number and Dollar Amount of Invoices

Source: FMS Actuals for FY2012-13

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# City of San Jose CW 14-15 COST ALLOCATION PLAN

Finance

Detail page 92

Schedule 9.007

FY 2015

Detail allocation of Procurement

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

Detail page 93 Schedule 9.008 FY 2015

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
Total	100.000	100.000	\$130,166	********	\$130,166	\$24,987	\$155,153

<sup>(</sup>A) Alloc basis:

## City of San Jose CW 14-15 COST ALLOCATION PLAN

Detail page 94

Schedule 9.009

FY 2015

Finance

Detail allocation of

Materials Mgmt

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	Allocation Units (A)	Allocated	Gross	Direct Billed	First Allocation	Second Allocation	Total Allocated
User Department	Units (A)	Percent	Allocated	Bilied	Allocation	Allocation	Arrocated
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	•	31.0	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

Schedule 9.009 FY 2015 (continued)

Detail page 95

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
Total	1,588,884	100-000	\$49,465		\$49,465	\$9,496	\$58,961

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

### City of San Jose CW 14-15 COST ALLOCATION PLAN

Detail page 96

Schedule 9.010

FY 2015

Finance

Detail allocation of

Accts Receiv

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

Total

City of San Jose CW 14-15 COST ALLOCATION PLAN Detail page 97 Schedule 9.011 FY 2015

\$231,050

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\$37,210

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\$193,840

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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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\$193,840

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(A) Alloc basis: Direct Allocation - Public Works

Source: Adopted FY2013-14 Budget

100.000

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100.000

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## City of San Jose CW 14-15 COST ALLOCATION PLAN

Finance

Detail page 98

Schedule 9.012

FY 2015

Detail allocation of Debt Services

	Allocation	Allocated	Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	Allocated
at a warmen	0.070		40.700		40.100	•	** ***
City Manager	0.310	0.310 0.020	\$2,190		\$2,190		\$2,190
Emerg Svcs Police Auditor	0.020		141 212		141		141
	0.030	0.030			212		212
Mayor/Council	0.310	0.310	2,190		2,190		2,190
Finance	0.360	0.360	2,543		2,543		2,543
Information Tech	0.400	0.400	2,825		2,825	548	3,373
City Attorney	0.350	0.350	2,472		2,472	479	2,951
City Clerk	0.060	0.060	424		424	82	506
City Auditor	0.060	0.060	424		424	82	506
Human Resources	0.180	0.180	1,271		1,271	247	1,518
General Services	0.530	0.530	3,743		3,743	726	4,469
Police/Dept-Wide	12.290	12.290	86,804		86,804	16,837	103,641
Trans/Dept-Wide	0.750	0.750	5,297		5,297	1,027	6,324
Fire/Dept-Wide	8.020	8.020	56,645		56,645	10,987	67,632
PW/Dept-Wide	17.950	17.950	126,780		126,780	24,590	151,370
PBCE/Dept-Wide	0.130	0.130	918		918	178	1,096
OED/Dept-Wide	1.390	1.390	9,818		9,818	1,904	11,722
PRNS/Dept-Wide	7.940	7.940	56,080		56,080	10,877	66,957
Library/DeptWide	6.630	6.630	46,827		46,827	9,083	55,910
ESD/Dept-Wide	9.250	9.250	65,332		65,332	12,672	78,004
Housing Funds	12.920	12.920	91,253		91,253	17,700	108,953
Airport	12.920	12.920	91,253		91,253	17,700	108,953
Parking Funds	0.550	0.550	3,885		3,885	753	4,638
Other Unallocatd	6.460	6.460	45,627		45,627	8,851	54,478
Animal Services	0.190	0.190	1,342		1,342	260	1,602
Subtotal	100.000	100.000	706,296		706,296	135,583	841,879
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Total	100.000	100.000	\$706,296		\$706,296	\$135,583	\$841,879
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(A) Alloc basis: Direct Cost

Source: Debt Management Survey

City of San Jose CW 14-15 COST ALLOCATION PLAN Detail page 99 Schedule 9.013 FY 2015

Finance

Detail allocation of

Debt Sv Housing

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

(A) Alloc basis: Direct Cost

### City of San Jose CW 14-15 COST ALLOCATION PLAN

Detail page 100 Schedule 9.014 FY 2015

Finance

Detail allocation of

Fixed Assets

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

# City of San Jose CW 14-15 COST ALLOCATION PLAN

Finance

Detail page 101

Schedule 9.015

FY 2015

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

<sup>(</sup>A) Alloc basis: Direct Cost

City of San Jose CW 14-15 COST ALLOCATION PLAN Detail page 102 Schedule 9.016 FY 2015

Finance

Detail allocation of

Sewer Services

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

(A) Alloc basis: Direct Cost

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

Schedule 9.017

Detail page 103

FY 2015

Detail allocation of UBS Acctg Svces

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

City of San Jose CW 14-15 COST ALLOCATION PLAN Detail page 104 Schedule 9.018 FY 2015

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
Direct Billed				46,145	46,145		46,145
Total	1.00.000		\$54,819		\$54,819	\$10,523	\$65,342

(A) Alloc basis: Direct Cost

City of San Jose CW 14-15 COST ALLOCATION PLAN Detail page 105 Schedule 9.019 FY 2015

Finance

Detail allocation of

Dev Fee Program

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First	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
	40 60 60 60 60 60 60 10 10 10 10 10 10 10 10 10 10 10 10 10					**************************************	**********
Total	100.000	100.000	\$101,488		\$101,488	\$19,482	\$120,970
						and size that the size that the size that the	

(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

Filidite

Detail page 106

Schedule 9.020

FY 2015

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
						صحم من شدن من من من من من من من من	

<sup>(</sup>A) Alloc basis: Direct Cost

City of San Jose CW 14-15 COST ALLOCATION PLAN Detail page 107

Schedule 9.021

FY 2015

Finance

Detail allocation of

Ins 513

	*						
	Allocation	Allocated	Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	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
subcotar	100.000	100.000	110,776	(50,231)	20,545	24,001	43,346
Direct Billed				98,231	98,231		98,231
Total	100.000	100.000	\$118,776		\$118,776	\$22,801	\$141,577
				==========	<b>~ 12 12 74 12 12 12 12 12 12 12 12 12</b>		

(A) Alloc basis: Direct Cost

# City of San Jose CW 14-15 COST ALLOCATION PLAN

Detail page 108 Schedule 9.022 FY 2015

Finance

Detail allocation of

Ins 423

	Allocation	Allocated	Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	Allocated
IWM Fund	100.000	100.000	\$42,969	\$(36,232)	\$6,737	\$8,248	\$14,985
C>7	700 000	100.000	42.000	(26, 222)		8,248	74 005
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

<sup>(</sup>A) Alloc basis: Direct Cost

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

Detail page 109 Schedule 9.023 FY 2015

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

<sup>(</sup>A) Alloc basis: Direct Cost

# City of San Jose CW 14-15 COST ALLOCATION PLAN Finance

Detail page 110 Schedule 9.024 FY 2015

Departmental Cost
Allocation Summary

	Total	General	Payroll	Accts	Procurement	Procur-PBCE	Materials	Accts	Special	Debt
		Acctg	Svces	Payable		Dev	Mgmt	Receiv	Assess	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

#### City of San Jose CW 14-15 COST ALLOCATION PLAN

Detail page 111 Schedule 9.024 FY 2015

(continued)

#### Finance

· Departmental Cost Allogation Cu

	Debt Sv	Fixed	Fixed	Sewer	UBS Acctg	Public	Dev Fee	Ins	Ins	Ins
	Housing	Assets	Assets-Ai	Services	Svces	Wrks 150	Program	001	513	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

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

EN/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

#### City of San Jose CW 14-15 COST ALLOCATION PLAN

Finance

Departmental Cost

Allocation Summary

Detail page 113
Schedule 9.024
FY 2015
(continued)

	Total	General Acctg	Payroll Svces	Accts Payable	Procurement	Procur-PBCE Dev	Materials Mgmt		Special Assess	Debt Services
Parking Funds	\$18,761	\$10,184	\$3,606				\$333			\$4,638
Sewer Svce Fund	455,837	98,659					3,229	101,263		
Vehicle M&O Fund	90,169	10,039	15,596				327			
Other Unallocatd	715,140									54,478
Animal Services	112,530	7,824	16,021	5,717			256	81,110		1,602
Direct Billed	2,048,952							240,900		
Total	\$12,697,400	\$1,801,480	\$1,346,570	\$978,630	\$1,547,392	\$155,153	\$58,961	\$1,417,217	\$231,050	\$841,879
		沒有食品或品質質質問用	***				****			********

#### City of San Jose CW 14-15 COST ALLOCATION PLAN

		Finance Departmental Cost Allocation Summary						FY (contin	2015 nued)		
	Debt Sv Housing	Fixed Assets	Fixed Assets-Ai	Sewer Services	UBS Acctg Svces	Public Wrks 150	Dev Fee Program	Ins	Ins 513	Ins 423	
Parking Funds Sewer Svce Fund Vehicle M&O Fund Other Unallocatd Animal Services		64,207		164,752	87,934		·	42,809			
Direct Billed	89,576			431,274	1,106,594	46,145			98,231	36,232	
Total	\$127,880	\$146,025	\$36,506	\$596,026	\$2,035,879	\$65,342	\$120,970	\$379,793	\$141,577	\$51,217	

Detail page 114

Schedule 9.024

NGCS II 02/13/2014 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

617,853

Animal Services

Direct Billed

Total \$617,853

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

Detail page 116 Schedule 10.002

FY 2015

**======**===

	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

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### City of San Jose CW 14-15 COST ALLOCATION PLAN

Detail page 117

Schedule 10.003

FY 2015

Information Technology

Schedule of costs to be

allocated by function

|                      | Total G     | eneral & admn | Info Sys    | Tel<br>Adm | Tel<br>Exps | IWM-IS      | STRM<br>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 co | ost         |               |             |            |             |             |   |           |            |               |
| 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        | 11,933        |
| 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      | 63,966        |
| 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        |
|                      | ~~~~~~~~    |               |             |            |             |             | *************************************** |           |            |               |

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    | LIBRARY-IS | WPCP-IS | PUB WRKS | Constr | Shared           | Unallocated |
|------------------------|---------|--------|------------|---------|----------|--------|------------------|-------------|
|                        |         | M&O-IS |            |         | 150      | Tx 429 | Resource         |             |
| Wages & benefits       |         |        |            |         |          |        |                  |             |
| wages a penetics       |         |        |            |         |          |        | •                |             |
| SALARIES & WAGES       |         |        |            |         |          |        | \$126,612        | \$246,715   |
| FRINGE BENEFITS        |         |        |            |         |          |        | 83,437           | 178,042     |
| ביינים ביינים ביינים   |         |        |            |         |          |        | 03,437           | 170,042     |
| 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        |         |        |            |         |          |        | 7,088<br>217,137 | *           |
| Unallocated            |         |        |            |         |          |        | 217,137          | 453,335     |
| 1st Allocation         |         |        |            |         |          |        | 217,137          | (453,335)   |
| isc milocation         |         |        |            |         |          |        | 217,137          |             |
|                        |         |        |            |         |          | •      |                  |             |
| Additions: 2nd         |         |        |            |         |          |        |                  |             |
| Others                 |         |        |            |         |          |        |                  |             |
| Reallocate admin       |         |        |            |         |          |        | 37,991           | 79,319      |
| Allocable costs        |         |        |            |         |          |        | 37,991           | 79,319      |
| Unallocated            |         |        |            |         |          |        |                  | (79,319)    |
| 2nd Allocation         |         |        |            |         |          |        | 37,991           |             |
|                        |         |        |            |         |          | -      |                  |             |

NGCS II 02/13/2014

City of San Jose CW 14-15 COST ALLOCATION PLAN Detail page 119 Schedule 10.003

Information Technology

FY 2015 (continued)

Schedule of costs to be

allocated by function

| Total allocated | \$21,593,025          | \$14,813,229 | \$300,226 | \$867,055 | \$3,811,112 | \$461,939 | \$635,420 | \$19,361   | \$429,555     |  |
|-----------------|-----------------------|--------------|-----------|-----------|-------------|-----------|-----------|------------|---------------|--|
|                 |                       | Prgm         | Adm       | Exps      |             | DR-IS     |           |            |               |  |
|                 | TOTAL General & admin | THIC SYS     | Ter       | Ter       | TMM-T2      | STRM      | 220CF-12  | PARKING-IS | WATER/WPCP-IS |  |

NGCS II 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 LIBRARY-IS WPCP-IS PUB WRKS Constr Shared Unallocated
M&O-IS 150 Tx 429 Resource

Total allocated

\$255,128

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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

|                  | Allocation | Allocated | Gross     | Direct | First      | Second     | Total     |
|------------------|------------|-----------|-----------|--------|------------|------------|-----------|
| User Department  | Units (A)  | Percent   | Allocated | Billed | Allocation | Allocation | 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   |
| TSJ Pund 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    |
|                  |            | 0.20      |           |        | 20,,,,     | ,,,,,,,    | VI, 112   |

NGCS II 02/13/2014 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<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total<br>Allocated |
|-----------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| Subtotal        | 100.000                 | 100.000              | \$12,607,371       |                  | \$12,607,371        | \$2,205,858<br>      | \$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

.

#### 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

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

NGCS II 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)

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

Detail page 125 Schedule 10.006

FY 2015

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

<sup>(</sup>A) Alloc basis: Unreimbursed Work Orders

Source: Communications Survey

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

Detail page 126 Schedule 10.007

FY 2015

| User Department | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed | First<br>Allocation |           | Total<br>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

User Department

Storm Drain Fund

Subtotal

Direct Billed

Total

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

Gross

Allocated

\$393,151

393,151

\$393,151

========

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Direct

Billed

\$(380,318)

(380,318)

380,318

---------

First

Allocation

\$12,833

12,833

380,318

\$393,151

Detail page 127 Schedule 10.008 FY 2015

\$461,939

\_\_\_\_\_

| Second     | Total     |
|------------|-----------|
| Allocation | Allocated |
| \$68,788   | \$81,621  |
| 68,788     | 81,621    |
|            |           |
|            | 380.318   |

\$68,788

(A) Alloc basis: Direct Cost

Source: Adopted FY2013-14 Budget

Allocation

Units (A)

100.000

100.000

100.000

\_\_\_\_\_

#==#######

Allocated

100.000

100.000

100.000

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\_\_\_\_\_\_

Percent

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

Detail page 128 Schedule 10.009

FY 2015

SSUCF-IS

| User Department | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total<br>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

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

Detail page 129 Schedule 10.010

FY 2015

|                         |                             |   | •  |  |  |   |
|-------------------------|-----------------------------|---|--|--|--|---|
| Allocation<br>Units (A) | Allocated<br>Percent        | Gross<br>Allocated                                  | Direct<br>Billed   | First<br>Allocation  | Second<br>Allocation   | Total<br>Allocated  |
| 100.000                 | 100.000                     | \$16,478  | \$(15,940)   | \$538  | \$2,883  | \$3,421   |
| 100.000                 | 100.000                     | 16,478  | (15,940)   | 538<br>  | 2,883  | 3,421   |
|                         |                             |   | 15,940   | 15,940   |  | 15,940  |
| 100.000                 | 100.000                     | \$16,478  | E8 214 405 217 500 501 501 501 501 501 501 501 501   | \$16,478   | \$2,883  | \$19,361  |
|                         | Units (A)  100.000  100.000 | Units (A) Percent  100.000 100.000  100.000 100.000 | Allocation Allocated Gross Units (A) Percent Allocated  100.000 100.000 \$16,478  100.000 100.000 \$16,478 | Allocation Allocated Gross Direct Units (A) Percent Allocated Billed  100.000 100.000 \$16,478 \$(15,940)  100.000 100.000 16,478 (15,940)  15,940  100.000 100.000 \$16,478 | Allocation Allocated Gross Direct First Units (A) Percent Allocated Billed Allocation  100.000 100.000 \$16,478 \$(15,940) \$538  100.000 100.000 16,478 (15,940) 538  15,940 15,940  100.000 100.000 \$16,478 \$ \$16,478 | Allocation Allocated Gross Direct First Second Units (A) Percent Allocated Billed Allocation Allocation  100.000 100.000 \$16,478 \$(15,940) \$538 \$2,883  100.000 100.000 16,478 (15,940) 538 2,883  15,940 15,940  100.000 100.000 \$16,478 \$16,478 \$2,883 |

(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
WATER/WPCP-IS

Detail page 130 Schedule 10.011

FY 2015

| User Department          | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated  | Direct<br>Billed        | First<br>Allocation | Second<br>Allocation | Total<br>Allocated |
|--------------------------|-------------------------|----------------------|---------------------|-------------------------|---------------------|----------------------|--------------------|
| WPCP Fund<br>Water Funds | 22.180<br>77.820        | 22.180<br>77.820     | \$81,088<br>284,501 | \$(73,526)<br>(280,130) | \$7,562<br>4,371    | \$14,188<br>49,778   | \$21,750<br>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

### City of San Jose CW 14-15 COST ALLOCATION PLAN

Detail page 131 Schedule 10.012 FY 2015

Information Technology

Detail allocation of

Shared Resource

| User Department  | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total<br>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

## City of San Jose CW 14-15 COST ALLOCATION PLAN Information Technology Departmental Cost

Detail page 132

Schedule 10.013 FY 2015

Allocation Summary

|                  | Total     | Info Sys  | Tel      | Tel     | IWM-IS | STRM  | SSUCF-IS | PARKING-IS | WATER/WPCP-IS | Shared   |
|------------------|-----------|-----------|----------|---------|--------|-------|----------|------------|---------------|----------|
|                  |           | Prgm      | Adm      | Exps    |        | DR-IS |          |            |               | Resource |
| <b>-1</b>        |           |           |          |         |        |       |          |            |               |          |
| City Manager     | \$837,896 | \$824,522 | \$11,013 | \$2,361 |        |       |          |            |               |          |
| Emerg Svcs       | 57,172    | 27,736    | 1,099    | 28,337  |        | •     |          |            |               |          |
| Police Auditor   | 22,713    | 21,433    | 26       | 1,254   |        |       |          |            |               |          |
| Mayor/Council    | 75,609    | 68,080    | 5,979    | 1,550   |        |       |          |            |               |          |
| Finance          | 1,721,182 | 1,709,560 | 6,235    | 5,387   |        |       |          |            |               |          |
| Information Tech | 2,649,829 | 2,574,425 | 75,404   |         |        |       |          |            |               |          |
| City Attorney    | 120,514   | 99,887    | 5,853    | 14,774  |        |       |          |            |               |          |
| City Clerk       | 102,341   | 98,249    | 1,381    | 2,711   |        |       |          |            |               |          |
| City Auditor     | 76,248    | 73,687    | 1,250    | 1,311   |        |       |          |            |               |          |
| Human Resources  | 1,727,722 | 1,720,997 | 4,802    | 1,923   |        |       |          |            |               |          |
| General Services | 167,492   | 157,199   | 10,293   |         |        |       |          |            |               |          |
| Police/Dept-Wide | 1,336,795 | 1,164,252 | 42,981   | 129,562 |        |       |          |            |               |          |
| Trans/Dept-Wide  | 667,731   | 604,232   | 12,793   | 50,706  |        |       |          |            |               |          |
| Fire/Dept-Wide   | 746,412   | 625,520   | 12,661   | 108,231 |        |       |          |            |               |          |
| PW/Dept-Wide     | 1,007,762 | 898,980   | 15,588   | 93,194  |        |       |          |            |               |          |
| PBCE/Dept-Wide   | 629,785   | 586,220   | 16,114   | 27,451  |        |       |          |            |               |          |
| OED/Dept-Wide    | 228,737   | 216,148   |          | 12,589  |        |       |          |            |               |          |
| PRNS/Dept-Wide   | 1,249,950 | 1,095,477 | 19,928   | 134,545 |        |       |          |            |               |          |
| Library/DeptWide | 515,429   | 386,446   | 10,524   | 118,459 |        |       |          |            |               |          |
| ESD/Dept-Wide    | 1,145,757 | 1,041,441 | 13,483   | 90,833  |        |       |          |            |               |          |
| Housing Funds    | 190,347   | 180,123   | 5,853    | 4,371   |        |       |          |            |               |          |
| TSJ Fund 536     | 8,188     | 8,188     |          |         |        |       |          |            |               |          |
| Maint Assmt Dist | 3,274     | 3,274     |          |         |        |       |          |            |               |          |
| Fire-Code Compl  | 7,654     |           |          |         |        | •     |          |            |               | 7,654    |
| PW-Private Dev.  | 15,307    |           |          |         |        |       |          |            |               | 15,307   |
| PBCE-Rev/Inspect | 153,077   |           |          |         |        |       |          |            |               | 153,077  |
| PBCE/Code Enforc | 71,435    |           |          |         |        |       |          |            |               | 71,435   |
| OED/Workforce De | 559       |           | 559      |         |        |       |          |            |               |          |
| OCA/Arts&Cult.   | 6,273     |           | 66       | 6,207   |        |       |          |            |               |          |
| Retirement Dept  | 88,909    | 80,237    | 1,941    | 6,731   |        |       |          |            |               |          |
| Airport          | 331,765   | 298,022   | 9,964    | 23,779  |        |       |          |            |               |          |
| Benefit Funds    | 3,274     | 3,274     | - •      | ,       |        |       |          |            |               |          |
| :                | -,        | -,        |          |         |        |       |          |            |               |          |

5,103

### City of San Jose CW 14-15 COST ALLOCATION PLAN Information Technology

FY 2015 (continued)

Detail page 133

Schedule 10.013

Departmental Cost

Allocation Summary

|                  | Total        | Info Sys<br>Prgm                        | Tel<br>Adm | Tel<br>Exps | IWM-IS      | STRM<br>DR-IS |           | PARKING-IS | water/wpcp-is | Shared<br>Resource |
|------------------|--------------|---|------------|-------------|-------------|---------------|-----------|------------|---------------|--------------------|
| Storm Drain Fund | \$84,173     |   |            |             |             | \$81,621      |           |            |               | \$2,552            |
| WPCP Fund        | 194,483      | 162,111                                 | 10,622     |             |             |               |           |            | 21,750        |                    |
| Water Funds      | 73,614       | 16,374                                  | 3,091      |             |             |               |           |            | 54,149        |                    |
| Parking Funds    | 9,971        | 6,550                                   |            |             |             |               |           | 3,421      |               |                    |
| Sewer Svce Fund  | 635,420      |   |            |             |             |               | 635,420   |            |               |                    |
| Vehicle M&O Fund | 29,473       | 29,473                                  |            |             |             |               |           |            |               |                    |
| Other Unallocatd | 1,512        |   | 723        | 789         |             |               |           |            |               |                    |
| Animal Services  | 31,112       | 31,112                                  |            |             |             |               |           |            |               |                    |
| Direct Billed    | 3,887,633    |   |            |             | 3,137,719   | 380,318       |           | 15,940     | 353,656       | •                  |
| Total            | \$21,593,025 | \$14,813,229                            | \$300,226  | \$867,055   | \$3,811,112 | \$461,939     | \$635,420 | \$19,361   | \$429,555     | \$255,128          |
| •                |              | ======================================= | ****       |             |             |               |           | *******    |               |                    |

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

Detail page 134 Schedule 11.002

FY 2015

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|                                       | 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 |

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### City of San Jose CW 14-15 COST ALLOCATION PLAN City Attorney

Detail page 135

Schedule 11.003

FY 2015

Schedule of costs to be

allocated by function

|                        | Total G     | eneral & admn | Dept        | Litigation  | Worker's  | Sewer        | SARA    | SARA       | WIA | WPCP     |
|------------------------|-------------|---------------|-------------|-------------|-----------|--------------|---------|------------|-----|----------|
|                        |             |               | Counsel     | Svcs        | Comp      | Svce Fd      | Counsel | Litigation |     | 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

Detail page 136
Schedule 11.003
FY 2015
(continued)

|                        | Air Litig<br>Svcs | Unallocated |
|------------------------|-------------------|-------------|
| 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: lst         |                   |             |
| 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             |             |
|                        |                   |             |

NGCS II 02/13/2014 City of San Jose CW 14-15 COST ALLOCATION PLAN

City Attorney

Schedule of costs to be

allocated by function

Detail page 137 Schedule 11.003 FY 2015 (continued)

|                 | Total General & admn                    | Dept        | Litigation  | Worker's  | Sewer                                   | SARA    | SARA       | WIA | WPCP      |
|-----------------|---|-------------|-------------|-----------|---|---------|------------|-----|-----------|
|                 |   | Counsel     | Svcs        | Comp      | Svce Fd                                 | Counsel | Litigation |     | Pd        |
|                 |   |             |             |           |   |         |            |     |           |
| Total allocated | \$15,190,269                            | \$7,515,791 | \$6,042,535 | \$868,866 | \$544,824                               |         |            |     | \$122,810 |
|                 | 200 200 200 200 200 200 200 200 200 200 |             |             | 的话语词词词以以此 | * |         |            | :   | ****      |

NGCS II 02/13/2014 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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Total

21.450

100.000

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

Detail page 139 Schedule 11.004

FY 2015

|                  |            |           | Dept Counse | I.          |            |            |           |
|------------------|------------|-----------|-------------|-------------|------------|------------|-----------|
| 1                |            | •         |             |             |            |            |           |
|                  | Allocation | Allocated | Gross       | Direct      | First      | Second     | Total     |
| User Department  | Units (A)  | Percent   | Allocated   | Billed      | Allocation | Allocation | 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 |

\$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

FY 2015 (continued)

Detail page 140

Schedule 11.004

Dept Counsel

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

(A) Alloc basis: Attorney Assignments (FTEs)

Source: City Attorney Survey

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

Litigation Svcs

Detail page 141 Schedule 11.005

FY 2015

|                  | Allocation | Allocated | Gross       | Direct | First       | Second     | Total       |
|------------------|------------|-----------|-------------|--------|-------------|------------|-------------|
| User Department  | Units (A)  | Percent   | Allocated   | Billed | Allocation  | Allocation | 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   |
|                  |            |           |             |        |             |            |             |
| Total            | 100.000    | 100.000   | če e77 10e  |        | es 527 105  | 0455 350   | 65 040 505  |
| TOTAL            |            |           | \$5,577,185 |        | \$5,577,185 | \$465,350  | \$6,042,535 |
|                  |            |           | ******      |        |             |            | =========   |

(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

Detail page 142 Schedule 11.006 FY 2015

|                  | Allocation | Allocated | Gross     | Direct | First      | Second     | Total     |
|------------------|------------|-----------|-----------|--------|------------|------------|-----------|
| User Department  | Units (A)  | Percent   | Allocated | Billed | Allocation | Allocation | 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     |
|                  |            |           | , "       |        |            |            | 7,220     |
| 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 Detail page 143 Schedule 11.006 FY 2015

City Attorney

Detail allocation of

(continued)

Worker's Comp

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

Schedule 11.007 FY 2015

Detail page 144

Sewer Svce Fd

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

NGCS II 02/13/2014 City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Attorney
Detail allocation of

Detail page 145 Schedule 11.008

FY 2015

SARA Counsel

| User Department | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated                      | Direct<br>Billed                  | First<br>Allocation   | Second<br>Allocation                    | Total<br>Allocated |
|-----------------|-------------------------|----------------------|---|-----------------------------------|-----------------------|---|--------------------|
| Animal Services |                         | 100.000              |   |                                   |                       |   |                    |
| Subtotal        |                         | 100.000              |   |                                   |                       |   |                    |
| Total           |                         | 100.000              | # = # # = # = # = = = = = = = = = = = = | ය ය රු ස් ස් ස් ස් ස් ස් ස් ස් ස් | w = w = w = w = w = a | # = # # # # # # # # # # # # # # # # # # | 프로드로드로대대주학수상       |

(A) Alloc basis: Level of Service

Source: Adopted FY2013-14 Budget - Atty FTE spreadsheet

City of San Jose CW 14-15 COST ALLOCATION PLAN

Schedule 11.009 FY 2015

Detail page 146

City Attorney

Detail allocation of SARA Litigation

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

(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

Detail page 147 Schedule 11.010

FY 2015

WPCP Fd

| Week Personal   | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed                       | First<br>Allocation | Second<br>Allocation | Total<br>Allocated |
|-----------------|-------------------------|----------------------|--------------------|--|---------------------|----------------------|--------------------|
| User Department | Offics (A)              | rercent              | Allocated          | Billed                                 | ALLOCATION          | Allocation           | 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          |
|                 |                         |                      |                    | ====================================== |                     |                      |                    |

<sup>(</sup>A) Alloc basis: Direct Cost

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<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed                       | First<br>Allocation | Second<br>Allocation | Total<br>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           |

<sup>(</sup>A) Alloc basis: Direct Cost

#### City of San Jose CW 14-15 COST ALLOCATION PLAN

Detail page 149

Schedule 11.012

FY 2015

City Attorney

Departmental Cost

Allocation Summary

|                  |           |           | •          |          |         |         |            |        |           |
|------------------|-----------|-----------|------------|----------|---------|---------|------------|--------|-----------|
|                  | Total     | Dept      | Litigation | Worker's | Sewer   | SARA    | SARA       | WPCP   | Air Litig |
|                  |           | Counsel   | Svcs       | Comp     | Svce Fd | Counsel | Litigation | Fd     | 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    |         |         |            |        |           |

NGCS II 02/13/2014

City of San Jose CW 14-15 COST ALLOCATION PLAN

City Attorney

Departmental Cost

Detail page 150 Schedule 11.012 FY 2015 (continued)

| Allocation | Summary |
|------------|---------|
|------------|---------|

|               | Total        | Dept<br>Counsel | Litigation<br>Svcs | Worker's<br>Comp | Sewer<br>Svce Fd | SARA<br>Counsel | SARA<br>Litigation | WPCP<br>Fd | Air Litig<br>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

Detail page 151 Schedule 12.002

FY 2015

|                                       | 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 |

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

Detail page 152 Schedule 12.003 FY 2015

| Demodate | O.   |    | 505  |     | ~-  |
|----------|------|----|------|-----|-----|
| allocate | ed 1 | οу | func | tic | ori |

|                       | Total       | General & admn | Department<br>Svcs | Unallocated |
|-----------------------|-------------|----------------|--------------------|-------------|
| Wages & benefits      |             |                |                    |             |
| ~~~~~                 |             |                |                    |             |
| SALARIES & WAGES      | \$1,065,866 |                | \$639,520          | \$426,346   |
| FRINGE BENEFITS       | 747,415     |                | 448,449            | 298,966     |
| Other expense and cos | t           |                |                    |             |
| ******                |             |                |                    |             |
| 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            | 286,974     |
| 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            | 68,180      |
| Allocable costs       | 170,449     |                | 102,269            | 68,180      |
| Unallocated           | (68,180)    |                |                    | (68,180)    |
| 2nd Allocation        | 102,269     |                | 102,269            |             |
|                       |             |                |                    |             |

NGCS II 02/13/2014

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

allocated by function

Total General & admn

Department

Unallocated

Svcs

Total allocated

\$1,766,457

\$1,766,457

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Detail page 153 Schedule 12.003 FY 2015

(continued)

### City of San Jose CW 14-15 COST ALLOCATION PLAN City Clerk

Detail page 154

Schedule 12.004

FY 2015

Detail allocation of

Department Svcs

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

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)

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

(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

Detail page 156 Schedule 12.005 FY 2015

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

02/13/2014

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

\$1,766,457

Direct Billed

Total \$1,766,457

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

Detail page 158 Schedule 13.002

FY 2015

4=+==========

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

Detail page 159 Schedule 13.003 FY 2015

|                        | Total       | General & admn | 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     | (30.7,000)     | 137,085         |
| 2nd Allocation         | 137,085     |                | 137,085         |
|                        |             |                |                 |
|                        |             |                |                 |

NGCS II 02/13/2014 City of San Jose
CW 14-15 COST ALLOCATION PLAN
City Auditor
Schedule of costs to be
allocated by function

Detail page 160 Schedule 13.003 FY 2015 (continued)

Total General & admn

Audit

Svces

Total allocated

\$2,790,692

\$2,790,692

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

Detail page 161 Schedule 13.004

edule 13.004 FY 2015

|                  | Allocation | Allocated | Gross       | Direct      | First                                   | Second     | Total       |
|------------------|------------|-----------|-------------|-------------|---|------------|-------------|
| User Department  | Units (A)  | Percent   | Allocated   | Billed      | Allocation                              | Allocation | 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     |
|                  |            |           |             |             | ·                                       | i .        | ·           |
| Total            | 17,396     | 100.000   | \$2,653,607 |             | \$2,653,607                             | \$137,085  | \$2,790,692 |
|                  | ******     |           |             | 74557777777 | ======================================= | ****       | 3266689222  |

(A) Alloc basis: Audit Service Hours

Source: City Auditor Survey

|                  | 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      |
| DED/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     |
|                  |             |             |
| rotal .          | \$2,790,692 | \$2,790,692 |
|                  |             |             |

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

Detail page 162 Schedule 13.005

FY 2015

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

Detail page 163 Schedule 14.002

FY 2015

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|                                       | 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         | 1.08,900  |              |
| 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 |

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#### City of San Jose CW 14-15 COST ALLOCATION PLAN Human Resources

Detail page 164 Schedule 14.003 FY 2015

Schedule of costs to be allocated by function

|                        | Total       | General & admn | Department  | Benefit     | Workers   | Shared                          | Unallocated |
|------------------------|-------------|----------------|-------------|-------------|-----------|---------------------------------|-------------|
|                        |             |                | Svcs        | Fds         | Comp      | Resource                        |             |
|                        |             |                |             |             |           |                                 |             |
| 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                           |             |
|                        |             |                |             |             |           | * * * * * * * * * * * * * * * * |             |

NGCS II 02/13/2014 City of San Jose
CW 14-15 COST ALLOCATION PLAN

Schedule 14.003 FY 2015 (continued)

Detail page 165

Human Resources

Schedule of costs to be

allocated by function

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

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

Detail page 166 Schedule 14.004 FY 2015

Department Svcs

|                  | Allocation | Allocated | Gross     | Direct | First      | Second     | Total     |
|------------------|------------|-----------|-----------|--------|------------|------------|-----------|
| User Department  | Units (A)  | Percent   | Allocated | Billed | Allocation | Allocation | Allocated |
|                  | du         |           |           |        |            |            |           |
| 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      |           |
| Animal Services  | 66.870     | 1.182     | 39,115    |        |            |            | 41,268    |
|                  | *****      | 4.402     | 39,113    |        | 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<br>Percent | Gross<br>Allocated | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total<br>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

### City of San Jose CW 14-15 COST ALLOCATION PLAN

Detail page 168

Schedule 14.005

FY 2015

Human Resources

Detail allocation of

Workers Comp

|                  | Allocation | Allocated | Gross     | Direct | First      | Second     | Total     |
|------------------|------------|-----------|-----------|--------|------------|------------|-----------|
| User Department  | Units (A)  | Percent   | Allocated | Billed | Allocation | Allocation | Allocated |
|                  |            |           | *** ***   |        | AT 0 450   |            | 610 450   |
| City Manager     | 0.580      | 0.580     | \$19,453  |        | \$19,453   |            | \$19,453  |
| Mayor/Council    | 0.010      | 0.010     | 335       |        | 335        |            | 335       |
| Finance          | 0.200      | 0.200     | 6,708     |        | 6,708      |            | 6,708     |
| Information Tech | 0.100      | 0.100     | 3,354     |        | 3,354      |            | 3,354     |
| City Attorney    | 0.060      | 0.060     | 2,012     |        | 2,012      |            | 2,012     |
| Human Resources  | 0.190      | 0.190     | 6,373     |        | 6,373      |            | 6,373     |
| General Services | 1.470      | 1.470     | 49,304    |        | 49,304     | 3,854      | 53,158    |
| Police/Dept-Wide | 41.130     | 41.130    | 1,379,518 |        | 1,379,518  | 107,845    | 1,487,363 |
| Trans/Dept-Wide  | 3.730      | 3.730     | 125,106   |        | 125,106    | 9,780      | 134,886   |
| Fire/Dept-Wide   | 35.560     | 35.560    | 1,192,698 |        | 1,192,698  | 93,240     | 1,285,938 |
| PW/Dept-Wide     | 1.220      | 1.220     | 40,919    |        | 40,919     | 3,199      | 44,118    |
| PBCE/Dept-Wide   | 1.610      | 1.610     | 54,000    |        | 54,000     | 4,222      | 58,222    |
| OED/Dept-Wide    | 1.490      | 1.490     | 49,975    |        | 49,975     | 3,907      | 53,882    |
| PRNS/Dept-Wide   | 5.140      | 5.140     | 172,398   |        | 172,398    | 13,477     | 185,875   |
| Library/DeptWide | 0.210      | 0.210     | 7,043     |        | 7,043      | 551        | 7,594     |
| ESD/Dept-Wide    | 0.220      | 0.220     | 7,379     |        | 7,379      | 577        | 7,956     |
| Housing Funds    | 0.340      | 0.340     | 11,404    |        | 11,404     | 891        | 12,295    |
| TSJ Fund 536     | 0.320      | 0.320     | 10,733    |        | 10,733     | 839        | 11,572    |
| Maint Assmt Dist | 0.010      | 0.010     | 335       |        | 335        | 26         | 361       |
| OCA/Arts&Cult.   | 0.010      | 0.010     | 335       |        | 335        | 26         | 361       |
| Airport          | 1.970      | 1.970     | 66,075    |        | 66,075     | 5,165      | 71,240    |
| IWM Fund         | 0.050      | 0.050     | 1,677     |        | 1,677      | 131        | 1,808     |
| WPCP Fund        | 2.110      | 2.110     | 70,770    |        | 70,770     | 5,533      | 76,303    |
| Water Funds      | 0.140      | 0.140     | 4,696     |        | 4,696      | 367        | 5,063     |
| Parking Funds    | 0.020      | 0.020     | 671       |        | 671        | 52         | 723       |
| Sewer Svce Fund  | 0.700      | 0.700     | 23,478    |        | 23,478     | 1,835      | 25,313    |
| Vehicle M&O Fund | 0.810      | 0.810     | 27,168    |        | 27,168     | 2,124      | 29,292    |
| Other Unallocatd | 0.600      | 0-600     | 20,126    |        | 20,126     | 1,575      | 21,701    |
|                  |            |           | ,         |        |            |            |           |
| Subtotal         | 100.000    | 100.000   | 3,354,043 |        | 3,354,043  | 259,216    | 3,613,259 |
|                  |            |           |           |        |            |            |           |
|                  |            |           |           |        |            |            |           |

City of San Jose
CW 14-15 COST ALLOCATION PLAN

Detail page 169 Schedule 14.005 FY 2015

(continued)

Human Resources

Detail allocation of

Workers Comp

\_\_\_\_\_

| User Department | Allocation | Allocated | Gross       | Direct | First       | Second     | Total       |
|-----------------|------------|-----------|-------------|--------|-------------|------------|-------------|
|                 | Units (A)  | Percent   | Allocated   | Billed | Allocation  | Allocation | Allocated   |
| Total           | 100.000    | 100.000   | \$3,354,043 | ·      | \$3,354,043 | \$259,216  | \$3,613,259 |

\_\_\_\_\_

(A) Alloc basis: Workers' Comp Claims Costs

Source: Risk Management Reports

\_\_\_\_\_\_

\_\_\_\_\_

City of San Jose CW 14-15 COST ALLOCATION PLAN Detail page 170 Schedule 14.006 FY 2015

Human Resources

Detail allocation of

Shared Resource

| Üser Department  | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total<br>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

Detail page 171 Schedule 14.007 FY 2015

|                  | Total     | Department | Workers   | Shared   |
|------------------|-----------|------------|-----------|----------|
|                  |           | Svcs       | Comp      | 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<br>Svcs | Workers<br>Comp | Shared<br>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           |
|                  | *****       |                    | **=****         | ********           |

Detail page 172 Schedule 14.007 FY 2015 (continued)

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

Detail page 173 Schedule 15.002 FY 2015

|                                       | 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 |
|                                       |                |                |           | ****         |

## City of San Jose CW 14-15 COST ALLOCATION PLAN General Services Schedule of costs to be

Detail page 174 Schedule 15.003

FY 2015

allocated by function

|                        | Total       | General & admn | Facility    | Contract  | FacMgmt-WorkOrd | Util/Other | Capital     | Radios    |
|------------------------|-------------|----------------|-------------|-----------|-----------------|------------|-------------|-----------|
|                        |             |                | Mgmt        | Cust      |                 | Svcs       | Funds       |           |
| Wages & benefits       |             |                |             |           |                 |            |             |           |
|                        |             |                |             |           |                 |            |             |           |
| SALARIES & WAGES       | \$7,090,455 |                | \$2,309,749 |           | \$2,390,622     |            | \$1,830,083 | \$560,001 |
| FRINGE BENEFITS        | 4,812,486   |                | 1,609,413   |           | 1,600,901       |            | 1,235,044   | 367,128   |
| Other expense and cost |             |                |             |           |                 |            |             |           |
|                        |             |                |             |           |                 |            |             |           |
| Non-Personal           | 7,665,403   |                | 1,082,439   | 2,131,090 | 1,120,340       | 2,469,960  | 857,649     | 3,925     |
| Departmental           |             |                |             |           |                 |            |             |           |
| Expenditures           | 19,568,344  |                | 5,001,601   | 2,131,090 | 5,111,863       | 2,469,960  | 3,922,776   | 931,054   |
| Functional cost        | 19,568,344  |                | 5,001,601   | 2,131,090 | 5,111,863       | 2,469,960  | 3,922,776   | 931,054   |
| Additions: 1st         |             |                |             |           |                 |            |             |           |
| Others                 | 2,852,308   | 2,852,308      |             |           |                 |            |             |           |
| Reallocate admin       |             | (2,852,308)    | 729,040     | 310,631   | 745,112         | 360,025    | 571,789     | 135,711   |
| Allocable costs        | 22,420,652  |                | 5,730,641   | 2,441,721 | 5,856,975       | 2,829,985  | 4,494,565   | 1,066,765 |
| 1st Allocation         | 22,420,652  |                | 5,730,641   | 2,441,721 | 5,856,975       | 2,829,985  | 4,494,565   | 1,066,765 |
|                        |             |                |             |           |                 |            |             | *****     |
| Additions: 2nd         |             |                |             |           |                 |            |             |           |
| Others                 | 544,905     | 544,905        |             |           |                 |            |             |           |
| Reallocate admin       |             | (544,905)      | 139,276     | 59,343    | 142,346         | 68,779     | 109,235     | 25,926    |
| Allocable costs        | 544,905     |                | 139,276     | 59,343    | 142,346         | 68,779     | 109,235     | 25,926    |
| 2nd Allocation         | 544,905     |                | 139,276     | 59,343    | 142,346         | 68,779     | 109,235     | 25,926    |
|                        |             |                |             |           |                 | ********** | *****       |           |

NGCS II 02/13/2014 City of San Jose
CW 14-15 COST ALLOCATION PLAN

Detail page 175 Schedule 15.003

General Services

FY 2015

Schedule of costs to be

allocated by function

(continued)

|                 | Total        | General & admn | Facility<br>Mgmt | Contract<br>Cust | FacMgmt-WorkOrd | Util/Other<br>Svcs | Capital<br>Funds | Radios      |
|-----------------|--------------|----------------|------------------|------------------|-----------------|--------------------|------------------|-------------|
| Total allocated | \$22,965,557 |                | \$5,869,917      | \$2,501,064      | \$5,999,321     | \$2,898,764        | \$4,603,800      | \$1,092,691 |

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

Detail page 176 Schedule 15.004

FY 2015

|                  | Allocation   | Allocated | Gross       | Direct    | First       | Second     | Total       |
|------------------|--------------|-----------|-------------|-----------|-------------|------------|-------------|
| User Department  | Units (A)    | Percent   | Allocated   | Billed    | Allocation  | Allocation | 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   |
|                  |              | m         |             | *****     |             | ********   |             |
| Direct Billed    |              |           |             | 199,184   | 199,184     |            | 199,184     |
| Total            | 27.210       | 100.000   | \$5,730,641 |           | \$5,730,641 | \$139,276  | \$5,869,917 |
|                  | ###========= |           | ****        |           | 计算算计算符件分配   |            | ******      |

<sup>(</sup>A) Alloc basis: Square Footage and FTE

Source: General Services Departmental Survey

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

Detail page 177

Schedule 15.005

FY 2015

Total

Detail allocation of
Contract Cust

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

User Department Allocated 2.090 2.090 \$51,032 \$51,032 City Manager \$51,032 Mayor/Council 1.730 1.730 42,242 42,242 42,242 Finance 3.410 3,410 83,263 83.263 83,263 Information Tech 2.380 2.380 58,113 58,113 58.113 City Attorney 2.630 2.630 64,217 64,217 64,217 City Clerk 0.490 0.490 11.964 11.964 11,964 City Auditor 0.560 0.560 13,674 13,674 13,674 Human Resources 1.840 1.840 44,928 44,928 44,928 General Services 22,708 0.930 0.930 22,708 22,708 Police/Dept-Wide 2.790 2.790 68,124 68,124 1,972 70,096 Trans/Dept-Wide 3.640 3.640 88,879 88,879 2,573 91,452 Fire/Dept-Wide 1.270 1.270 31,010 31,010 898 31,908 PW/Dept-Wide 4.020 4.020 98,157 98,157 2,842 100,999 PBCE/Dept-Wide 3.680 3.680 89,855 89,855 2,602 92,457 OED/Dept-Wide 0.750 0.750 18,313 18,313 530 18,843 PRNS/Dept-Wide 36.370 36.370 888,054 888,054 25,712 913,766 Library/DeptWide 16.970 16.970 414,360 414,360 11,997 426,357 ESD/Dept-Wide 81,065 3.320 3.320 81,065 2,347 83,412 Housing Funds 1.410 1.410 34,428 34.428 997 35,425 PBCE/Code Enforc 0.090 0.090 2,198 2,198 64 2,262 OCA/Arts&Cult. 4.720 4.720 115,249 115.249 3.337 118,586 Water Funds 1.060 1.060 25,882 25,882 749 26,631 Vehicle M&O Fund 0.270 0.270 6,593 6,593 191 6.784 Other Unallocatd 1.220 1.220 29,788 29,788 864 30,652 Animal Services 2.360 57,625 2.360 57,625 1,668 59,293 Subtotal 100.000 100.000 2,441,721 2,441,721 59,343 2,501,064 -----\_\_\_\_\_ ........... Total 100.000 100.000 \$2,441,721 \$2,441,721 \$59,343 \$2,501,064 \_\_\_\_\_ --------------------

(A) Alloc basis: Square Footage and Budgeted Costs

Source: Adopted FY2013-14 Budget / Departmental Survey

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

Detail page 178 Schedule 15.006

FY 2015 Total

|                  | Allocation | Allocated | Gross                                  | Direct    | First      | Second     | Total     |
|------------------|------------|-----------|--|-----------|------------|------------|-----------|
| User Department  | Units (A)  | Percent   | Allocated                              | Billed    | Allocation | Allocation | Allocated |
|                  |            |           |  |           | 4          |            |           |
| City Manager     | 0.140      | 0.140     | \$8,200                                |           | \$8,200    |            | \$8,200   |
| Emerg Svcs       | 0.010      | 0.010     | 586                                    |           | 586        |            | 586       |
| Mayor/Council    | 0.110      | 0.110     | 6,443                                  |           | 6,443      |            | 6,443     |
| Finance          | 0.960      | 0.960     | 56,227                                 |           | 56,227     |            | 56,227    |
| Information Tech | 0.170      | 0.170     | 9,957                                  |           | 9,957      |            | 9,957     |
| City Attorney    | 0.170      | 0.170     | 9,957                                  |           | 9,957      |            | 9,957     |
| City Clerk       | 0.030      | 0.030     | 1,757                                  |           | 1,757      |            | 1,757     |
| City Auditor     | 0.040      | 0.040     | 2,343                                  |           | 2,343      |            | 2,343     |
| Human Resources  | 0.120      | 0.120     | 7,028                                  |           | 7,028      |            | 7,028     |
| General Services | 1.870      | 1.870     | 109,525                                |           | 109,525    |            | 109,525   |
| Police/Dept-Wide | 11.440     | 11.440    | 670,038                                |           | 670,038    | 16,896     | 686,934   |
| Trans/Dept-Wide  | 1.620      | 1.620     | 94,883                                 |           | 94,883     | 2,393      | 97,276    |
| Fire/Dept-Wide   | 14.950     | 14.950    | 875,618                                |           | 875,618    | 22,080     | 897,698   |
| PW/Dept-Wide     | 1.560      | 1.560     | 91,369                                 |           | 91,369     | 2,304      | 93,673    |
| PBCE/Dept-Wide   | 0.240      | 0.240     | 14,057                                 |           | 14,057     | 354        | 14,411    |
| OED/Dept-Wide    | 2,340      | 2.340     | 137,053                                |           | 137,053    | 3,456      | 140,509   |
| PRNS/Dept-Wide   | 39.670     | 39.670    | 2,323,462                              |           | 2,323,462  | 58,590     | 2,382,052 |
| Library/DeptWide | 12.420     | 12.420    | 727,436                                |           | 727,436    | 18,343     | 745,779   |
| ESD/Dept-Wide    | 1.950      | 1.950     | 114,211                                | (32,184)  | 82,027     | 2,880      | 84,907    |
| Housing Funds    | 0.090      | 0.090     | 5,271                                  |           | 5,271      | 133        | 5,404     |
| PBCE/Code Enforc | 0.190      | 0.190     | 11,128                                 |           | 11,128     | 281        | 11,409    |
| Storm Drain Fund | 0.570      | 0.570     | 33,385                                 |           | 33,385     | 842        | 34,227    |
| Parking Funds    | 2.920      | 2.920     | 171,024                                | (73,081)  | 97,943     | 4,313      | 102,256   |
| Sewer Svce Fund  | 0.580      | 0.580     | 33,970                                 |           | 33,970     | 857        | 34,827    |
| Vehicle M&O Fund | 0.540      | 0.540     | 31,628                                 |           | 31,628     | 798        | 32,426    |
| Other Unallocatd | 2.900      | 2.900     | 169,852                                |           | 169,852    | 4,281      | 174,133   |
| Animal Services  | 2.400      | 2.400     | 140,567                                |           | 140,567    | 3,545      | 144,112   |
| Subtotal         | 100.000    | 100.000   | 5,856,975                              | (105,265) | 5,751,710  | 142,346    | 5,894,056 |
|                  |            |           | PT 20 PT 70 TO TO TO VE 40 40 40 40 40 |           |            |            | *****     |

NGCS II 02/13/2014

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

Detail page 179 Schedule 15.006 FY 2015

Detail allocation of (continued)

FacMgmt-WorkOrd

| User Department | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total<br>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

#### City of San Jose CW 14-15 COST ALLOCATION PLAN General Services

Detail page 180

Schedule 15.007

FY 2015

Detail allocation of

Util/Other Svcs

Allocation Allocated Direct Gross First Second Total User Department Units (A) Percent Allocated Billed Allocation Allocation 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 4.160 117,727 117,727 121,920 4,193 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 3.850 108,954 3.850 108,954 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 \*\*\*\* -----\_\_\_\_\_\_ \_\_\_\_\_ ~~~~~~~ \_\_\_\_\_\_\_\_\_\_\_\_ ---------

<sup>(</sup>A) Alloc basis: Actual Costs and Square Footage

Source: FMS Actuals for FY2012-13 / Departmental Survey

City of San Jose CW 14-15 COST ALLOCATION PLAN Detail page 181

Schedule 15.008

FY 2015

General Services

Detail allocation of

Capital Funds

|                 |                         |                      | ###################################### |                  |                     |                      |                    |
|-----------------|-------------------------|----------------------|--|------------------|---------------------|----------------------|--------------------|
| User Department | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated                     | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total<br>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        |

(A) Alloc basis: Direct Cost

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

Detail page 182 Schedule 15.009 FY 2015

Radios

|                    | Allocation                   | Allocated | Gross                                   | Direct | First       | Second     | Total       |
|--------------------|------------------------------|-----------|---|--------|-------------|------------|-------------|
| User Department    | Units (A)                    | Percent   | Allocated                               | Billed | Allocation  | Allocation | 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 '   |
| PW/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      |
| Only to the second | 100.000                      | 700 000   |   |        |             | 05.006     |             |
| Subtotal           | 100.000                      | 100.000   | 1,066,765                               |        | 1,066,765   | 25,926     | 1,092,691   |
|                    |                              |           | nam |        | ******      |            |             |
| Total              | 100.000                      | 100.000   | \$1,066,765                             |        | \$1,066,765 | \$25,926   | \$1,092,691 |
|                    | # <b># # # # # # # # # #</b> | *****     |   |        |             |            |             |

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

Source: General Services Departmental Survey

Animal Services

680,640

217,275

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

Detail page 183 Schedule 15.010

FY 2015

|                  | Total     | Facility  | Contract | FacMgmt-WorkOrd | Util/Other | Capital   | Radios  |
|------------------|-----------|-----------|----------|-----------------|------------|-----------|---------|
|                  | •         | Mgmt      | Cust     |                 | Svcs       | Funds     |         |
| 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    |           |         |
|                  |           |           |          |                 |            |           |         |

59,293

144,112

259,960

City of San Jose
CW 14-15 COST ALLOCATION PLAN

Schedule 15.010 FY 2015

Detail page 184

General Services

Departmental Cost

(continued)

Allocation Summary

|               | Total        | Facility<br>Mgmt                          | Contract<br>Cust  | FacMgmt-WorkOrd | Util/Other<br>Svcs | Capital<br>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 |
|               | 相归印度设计自由组织发生 | 프랑 그는 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 | <b>克里克斯斯斯斯斯斯斯</b> |                 |                    |                  |             |



#### **Department-Wide Allocations**

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

Detail page 185 Schedule 16.002 FY 2015

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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

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

Detail page 186 Schedule 16.003 FY 2015

#### 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 |
|                  |              |              |              |

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

Detail page 187 Schedule 16.004

FY 2015

|                  | Allocation  | Allocated                      | Gross        | Direct | First        | Second      | Total        |
|------------------|-------------|--------------------------------|--------------|--------|--------------|-------------|--------------|
| User Department  | Units (A)   | Percent                        | Allocated    | Billed | Allocation   | Allocation  | 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   |
|                  |             |                                |              |        |              |             |              |
| M-2-1            | 4.5 000 505 |                                | ***          |        |              |             |              |
| Total            | 145,003,595 | 100.000                        | \$36,066,761 |        | \$36,066,761 | \$1,889,394 | \$37,956,155 |
|                  |             | ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ <b>~</b> | 医医医性阴道性神经神经  |        |              |             |              |

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

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

Detail page 188
Schedule 16.005
FY 2015

|                  | 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

Detail page 189 Schedule 17.002

FY 2015

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|                                       | 1st Allocation    | 2nd Allocation | Sub-total         | Total |
|---------------------------------------|-------------------|----------------|-------------------|-------|
| Expenditures per financial statement: |                   |                |                   |       |
| Allocated additions:                  |                   |                |                   |       |
| Building Occupancy Equipment Usage    | 28,079<br>436,056 |                | 28,079<br>436,056 |       |

| Building Occupancy Equipment Usage 436,056 City-Wide Programs 1,636,235 Building Leases 20,787 City Manager 1,104,460 289,981 1,464 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 638,848 19,892 658,740  Total allocated additions: 6,865,504 \$792,025 \$7,657,529   |                            |             |           |           |             |
|---|----------------------------|-------------|-----------|-----------|-------------|
| 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 | Building Occupancy         | 28,079      |           | 28,079    |             |
| 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       638,948       19,892       658,740         Total allocated additions:       6,865,504       792,025       7,657,529       7,657,529  | Equipment Usage            | 436,056     |           | 436,056   |             |
| 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  | City-Wide Programs         | 1,636,235   |           | 1,636,235 |             |
| 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   | Building Leases            | 20,787      |           | 20,787    |             |
| 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   | City Manager               | 1,104,460   | 289,981   | 1,394,441 |             |
| 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  | Emergency Svcs             | 53,842      | 11,464    | 65,306    |             |
| 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  | Mayor & City Council       | 559,521     | 75,482    | 635,003   |             |
| 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  | Finance                    | 589,807     | 116,231   | 706,038   |             |
| 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   | Information Technology     | 517,953     | 149,778   | 667,731   |             |
| 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   | City Attorney              | 771,641     | 90,384    | 862,025   |             |
| General Services     638,848     19,892     658,740       Total allocated additions:     6,865,504     792,025     7,657,529  | City Clerk                 | 158,348     | 10,211    | 168,559   |             |
| Total allocated additions: 6,865,504 792,025 7,657,529 7,657,529  | Human Resources            | 349,927     | 28,602    | 378,529   |             |
| , , , , , , , , , , , , , , , , , , ,   | General Services           | 638,848     | 19,892    | 658,740   |             |
| to be allocated: \$6,865,504 \$792,025 \$7,657,529  | Total allocated additions: | 6,865,504   | 792,025   | 7,657,529 | 7,657,529   |
|   | to be allocated:           | \$6,865,504 | \$792,025 |           | \$7,657,529 |

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

Detail page 190 Schedule 17.003 FY 2015

Total General & admn Distribution

\$7,657,529

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| Functional cos | τ. |  |
|----------------|----|--|
|----------------|----|--|

Total allocated

| 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   |
|                  |           |             |           |

\$7,657,529

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

Detail page 191 Schedule 17.004 FY 2015

|                   | Allocation | Allocated | Gross       | Direct | First       | Second     | Total                                   |
|-------------------|------------|-----------|-------------|--------|-------------|------------|---|
| User Department   | Units (A)  | Percent   | Allocated   | Billed | Allocation  | Allocation | 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                               |
| 2 333 5 5 5 3 3 2 |            |           | ~~~~~~      |        | 0,005,504   | 792,023    | 7,057,529                               |
|                   |            |           |             |        |             |            |   |
| Total             | 26,960,460 | 100.000   | \$6,865,504 |        | \$6,865,504 | \$792,025  | \$7,657,529                             |
|                   | =========  |           |             | ***    |             |            | ======================================= |

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

Total

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

\$7,657,529

\$7,657,529

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

Detail page 192 Schedule 17.005 FY 2015

Total to be allocated:

| NGCS  | II    |
|-------|-------|
| 02/13 | /2014 |

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

Detail page 193 Schedule 18.002 FY 2015

\$20,480,170

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|                                       | 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 |
|                                       |                |                |            |            |

\$954,261

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\$19,525,909

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

Detail page 194 Schedule 18.003 FY 2015

|  | Total | General | æ | 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 |
|                  | <b>医阴影者徒当心证订订订</b> |              | =========    |

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

Detail page 195 Schedule 18.004

FY 2015

| User Department | Allocation<br>Units (A)                | Allocated<br>Percent                | Gross<br>Allocated | Direct<br>Billed      | First<br>Allocation | Second<br>Allocation | Total<br>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         |
|                 | 49 40 40 40 40 80 80 80 80 80 80 80 80 | ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ | **                 |                       |                     |                      |                    |
| Total           | 82,997,137                             | 100.000                             | \$19,525,909       |                       | \$19,525,909        | \$954,261            | \$20,480,170       |
|                 |  |                                     | *********          | 明 다 한 달 때 말 한 말 한 말 만 |                     |                      |                    |

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

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

Detail page 196 Schedule 18.005 FY 2015

| ire-Code Compl  | \$588,627    | \$588,627    |
|-----------------|--------------|--------------|
| Fire-Response   | 19,271,880   | 19,271,880   |
| rire/Prevention | 619,663      | 619,663      |
| Direct Billed   |              |              |
| otal            | \$20,480,170 | \$20,480,170 |

Total Distribution

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

Detail page 197 Schedule 19.002 FY 2015

|               |                          | 1st Allocation | 2nd Allocation   | Sub-total | Total       |
|---------------|--------------------------|----------------|--|-----------|-------------|
| Expenditures  | per financial statement: |                |  |           |             |
| Allocated     | additions:               |                |  | ·         |             |
| Build         | ling Occupancy           | 64,338         |  | 64,338    | ·           |
|               | ment Usage               | 100,123        |  | 100,123   |             |
| City-         | Wide Programs            | 547,074        |  | 547,074   |             |
|               | Manager                  | 455,818        | 119,930  | 575,748   |             |
| Emerg         | ency Svcs                | 15,263         | 3,250  | 18,513    |             |
| Mayor         | & City Council           | 158,612        | 21,397   | 180,009   |             |
| Finan         | ce                       | 660,996        | 138,041  | 799,037   |             |
| Infor         | mation 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   |             |
| Gener         | al Services              | 694,604        | 21,980   | 716,584   | ·           |
| Total         | allocated additions:     | 4,577,456      | 633,892  | 5,211,348 | 5,211,348   |
| Total to be a | llocated:                | \$4,577,456    | \$633,892  |           | \$5,211,348 |
|               |                          |                | m 20 cm 40 cm 60 cm 60 cm 40 c |           |             |
|               |                          |                |  |           |             |

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

Detail page 198 Schedule 19.003 FY 2015

#### 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<br>Others | 633,892     | 633,892     |             |
| Reallocate admin         |             | (633,892)   | 633,892     |
| Allocable costs          | 633,892     |             | 633,892     |
| 2nd Allocation           | 633,892     |             | 633,892     |
|                          |             |             |             |
|                          |             |             |             |
| Total allocated          | \$5,211,348 |             | \$5,211,348 |
|                          |             |             |             |

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

Detail page 199
Schedule 19.004
FY 2015

|                 |                         |           | Distribution       | on               |             |            |             |
|-----------------|-------------------------|-----------|--------------------|------------------|-------------|------------|-------------|
| User Department | Allocation<br>Units (A) | Allocated | Gross<br>Allocated | Direct<br>Billed | First       | Second     | Total       |
| oser bepartment | OHILS (A)               | Percent   | Allocated          | Billed           | Allocation  | Allocation | 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

(c) 1991-2014 MAXIMUS, INC .

NGCS II 02/13/2014 City of San Jose
CW 14-15 COST ALLOCATION PLAN
Public Works/Dept-Wide
Departmental Cost
Allocation Summary

Detail page 200 Schedule 19.005 FY 2015

|                 | Total       | Distribution |
|-----------------|-------------|--------------|
|                 |             |              |
|                 |             |              |
| PW-Private Dev. | \$1,167,564 | \$1,167,564  |
| PW-Public Fac.  | 4,043,784   | 4,043,784    |
|                 |             |              |
| Direct Billed   |             |              |
| DILCOS DILICO   |             |              |
| m1              | AE 011 240  | OF 011 340   |
| Total           | \$5,211,348 | \$5,211,348  |
|                 |             |              |

### City of San Jose CW 14-15 COST ALLOCATION PLAN Plng Bldg Code Enf/Dept-Wide Costs to be allocated

Detail page 201 Schedule 20.002 FY 2015

|                                       | 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

Detail page 202 Schedule 20.003 FY 2015

| 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 |
|                  |             |             |             |
|                  |             |             |             |

City of San Jose
CW 14-15 COST ALLOCATION PLAN
Plng Bldg Code Enf/Dept-Wide
Detail allocation of
Distribution

Detail page 203 Schedule 20.004

| FY | 2015 |
|----|------|
|    |      |

| User Department  | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total<br>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          |
| 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

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
Plng Bldg Code Enf/Dept-Wide
Departmental Cost
Allocation Summary

Detail page 204 Schedule 20.005 FY 2015

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

Detail page 205 Schedule 21.002 FY 2015

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|                                       | 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 |

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

Detail page 206 Schedule 21.003 FY 2015

#### 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   |
|                  |             |             | **********  |
| 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     |
|                  |             |             |             |
|                  |             |             |             |
| Total allocated  | \$1,660,666 |             | \$1,660,666 |
|                  |             |             |             |

#### City of San Jose CW 14-15 COST ALLOCATION PLAN

Detail page 207

Schedule 21.004

FY 2015

OED/Dept.Wide

Detail allocation of

Distribution

| User Department  | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed         | First<br>Allocation | Second<br>Allocation | Total<br>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        | 화 관 약 즉, 여 화 성 생 제 관 과 지 | \$1,486,090         | \$174,576            | \$1,660,666        |

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

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

Detail page 208 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  |
|                  | 13 72 12 12 12 12 12 12 12 12 12 12 12 12 12 |              |

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

Detail page 209 Schedule 22.002 FY 2015

| •                                     | 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 |
|                                       | <b></b>        | *************************************** |            |              |

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

Detail page 210 Schedule 22.003 FY 2015

#### 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 |
|                  |              |             |              |

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 | Allocated | Gross       | Direct   | First       | Second     | Total        |
|-----------------|------------|-----------|-------------|--|-------------|------------|--------------|
|                 | Units (A)  | Percent   | Allocated   | Billed   | Allocation  | Allocation | 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   |
| Total           | 21,348,371 | 100.000   | \$9,932,870 | <b>西 35 G G C C C G M 26 M 26 M</b> 26 M 26 M 26 M 26 M 26 M 2 | \$9,932,870 | \$887,146  | \$10,820,016 |

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

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

Detail page 212 Schedule 22.005 FY 2015

| 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 |
|                 | ======================================= |              |
|                 |   |              |

Total Distribution

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

Detail page 213 Schedule 23.002

FY 2015

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|                                       | 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 |

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

Detail page 214 Schedule 23.003 FY 2015

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     |
|                  | **********   |             |             |
| Total allocated  | \$3,986,194  |             | \$3,986,194 |
|                  | 22,265666822 |             |             |

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

Detail page 215 Schedule 23.004

FY 2015

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

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CW 14-15 COST ALLOCATION PLAN
Library/Dept-Wide
Departmental Cost
Allocation Summary

Detail page 216 Schedule 23.005 FY 2015

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

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

Detail page 217 Schedule 24.002 FY 2015

|                                       | 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 |
|                                       | ======================================= |                |           |             |

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

Detail page 219 Schedule 24.004 FY 2015

|                  | Allocation | Allocated                               | Gross       | Direct | First       | Second     | Total       |
|------------------|------------|---|-------------|--------|-------------|------------|-------------|
| User Department  | Units (A)  | Percent                                 | Allocated   | Billed | Allocation  | Allocation | 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   |
| 540 50 541       |            |   |             |        |             |            |             |
|                  |            |   |             | •      |             |            |             |
| Total            | 33,725,924 | 100.000                                 | \$5,095,015 |        | \$5,095,015 | \$924,994  | \$6,020,009 |
|                  |            | *************************************** | ****        |        |             | 2002362889 |             |

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

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

Detail page 220 Schedule 24.005 FY 2015

|                  | Total       | Distribution |
|------------------|-------------|--------------|
|                  |             |              |
| ESD-Recycle/Garb | \$707,341   | \$707,341    |
| - ·              | \$707,341   | \$101,341    |
| 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  |
|                  |             |              |

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