GCP

CITY OF SEBASTOPOL
California

Cost Allocation Plan

Proposal

October 14, 2026







Government Consulting Partners, Inc.
www.governmentconsultingpartners.com

A Cover Letter

October 14, 2026

Mary Gourley, City Manager
City of Sebastopol
7120 Bodega Avenue
Sebastopol, CA 95472

Re: Request for Proposals for a Cost Allocation Plan

Dear Ms. Gourley:

Sebastopol needs a cost allocation plan that its staff can maintain and its community can understand. The work must independently examine questioned allocations, give Water and Sewer a clear account of the services they receive, and equip the City to explain the evidence behind its decisions. Government Consulting Partners, Inc. (GCP) proposes to deliver that work with direct senior leadership, a transparent Excel model, and a Management Report that makes the calculations accessible to staff, the Enterprise Fund Oversight Committee (EFOC), and the City Council.

Brad Wilkes will direct the engagement through 2026. Brad Burgess will direct it from January 2027 and lead every committee and Council presentation, and Matt Wilson will build the model. Our regional experience includes eight years of work for Santa Rosa through 2026 on federal and full-cost CAPs and IT internal service fund rates, including enterprise and housing allocations subject to close scrutiny. Recent work for Sonoma County and Rohnert Park, together with our team's earlier work for Petaluma and Cotati, gives us a practical understanding of the public finance environment around Sebastopol. Our principals have worked with California cities and their enterprise funds for decades, and we will attend both Council presentations in person at no added charge.

Our proposed fee is not to exceed $19,500 for the complete base scope, billed on actual hours. It includes two committee meetings, two Council presentations, staff training, the enterprise allocation compliance memorandum, and twelve months of routine follow-up support. The Management Report is a standard part of our CAP delivery. The full GCP team is available for the December 1 kickoff, January 19 draft, and February 16 final milestones. We also offer the City a four-week extension for review and adoption at the same base fee, as described in Section C.

This proposal is a firm offer for 120 days. We acknowledge Addendum No. 1, issued October 5, 2026. Our primary proposal contact is J. Bradley Burgess, Executive Vice President, at the address, telephone number, and email below. Brad Wilkes and Brad Burgess will direct the project as described above.

Sincerely,

J. Bradley Burgess
Executive Vice President
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B Project Approach and Proposed Scope of Work

An independent answer to the City's allocation questions

The central question is whether each fund is paying a supported share of the services it actually receives. Sebastopol's review of its existing FY 2025-26 CAP, the May 2026 Grand Jury report, and the committee's work makes that question especially important. An allocation percentage can be mathematically consistent and still lack an adequate explanation of benefit. GCP will examine both the calculation and the evidence, then explain why each material method should be retained, refined, replaced, or discontinued.

We will begin with the City's existing plan and supporting records. Reusing sound account mappings and usable workload information reduces demands on staff and preserves continuity. Every contested cost treatment and allocation base will still receive an independent review. The existing percentages will be tested against current responsibilities, available actual expenditures, the FY 2026-27 budget, and documented demand for services. The City's transition of fire services will also be reflected in current department and recipient definitions.

Brad Wilkes and Brad Burgess will conduct the sensitive methodology discussions, and Brad Burgess will lead the public presentations. GCP's sustained Santa Rosa work provides a relevant foundation for evaluating challenged enterprise allocations and explaining the differences between a full-cost result, an allowable charge, and a policy choice. Matt will build and document the model and test its calculations. The people responsible for the analysis will remain available to explain it through adoption and the first year of use.

A model and report designed for City ownership

GCP's CAP model was designed for staff to change cost pools, allocation bases, organizational units, and scenario assumptions. Sebastopol will receive a functional Excel workbook with clearly identified inputs, editable assumptions, formulas, and instructions. The City will be able to update the plan annually and compare a proposed change with the adopted baseline without rebuilding the model or relying on an unexplained consultant adjustment.

The Management Report is the public-facing explanation of that workbook. It follows costs from the central service pool to the receiving department or fund, shows the drivers of each charge, and records the rationale for the allocation base. Water and Sewer will each receive a focused view. Department leaders can use the same format to understand their allocations and identify which facts would change them.

What the Grand Jury report means for this work

The May 2026 report, City of Sebastopol's Water and Sewer Systems: Deferred Action has Consequences, connects cost allocation, enterprise financial capacity, and public accountability. Finding F1 estimates approximately $5.5 million in historical overallocation over nine years. Finding F2 describes an approximately $714,000 reduction in annual enterprise allocations following the 2024 study. These findings make a documented explanation of the change in methodology especially important. GCP will review the report together with the City's responses, subsequent actions, and underlying records rather than treat a reported estimate as an established repayment amount.

The report's historical estimate applies the later Water and Wastewater interfund-charge percentages of revenue to earlier years. That comparison identifies a question requiring review; it does not, by itself, establish the services received or costs properly allocable in each earlier year. Revenue changes, including the conservation-related changes discussed in the report, can change that percentage even when a support service's cost or workload does not change. Our current-year allocation bases will therefore follow documented service demand and benefit. A historical repayment determination would require the relevant years' evidence and a separately defined reconstruction if the City requests it.

Recommendation R1 calls for regular study updates. Staff-maintainable inputs, annual-update instructions, and documented bases will help the City keep the CAP current between comprehensive reviews. Recommendation R2 concerns agreement on historical misallocations and repayment. The base diagnostic will identify the methods and records relevant to that question and explain the limits of what the current CAP establishes. The base scope does not include a nine-year forensic reconstruction, a repayment schedule, or a utility rate study. The City may authorize a historical review as an optional service (Section H). Recommendation R3 addresses committee expertise; the Management Report and two committee sessions will give reviewers a clear basis for examining the allocations, while committee appointments remain a City decision.

The report also links enterprise resources to deferred maintenance and system needs. The CAP must preserve a supported account of central service costs so the City can distinguish legitimate utility support from costs that should remain elsewhere. The Water and Sewer spotlights, enterprise memorandum, and explanation of changes from the prior plan will make that distinction visible to staff and the public.

Authentic Management Report examples

The four authentic exhibits that follow are from Emeryville's FY 2025/2026 budget-based full-cost plan, delivered August 2026. CAP schedules and applicable 2 CFR Part 200 documentation remain intact beneath the reporting layer. Sebastopol's enterprise treatments will be evaluated independently.

Management Report Layer 1 The whole plan on one screen

The opening page reconciles central service budgets, incoming allocations, and costs reaching operating departments. It then identifies the largest pools, functions, allocation bases, and recipients.

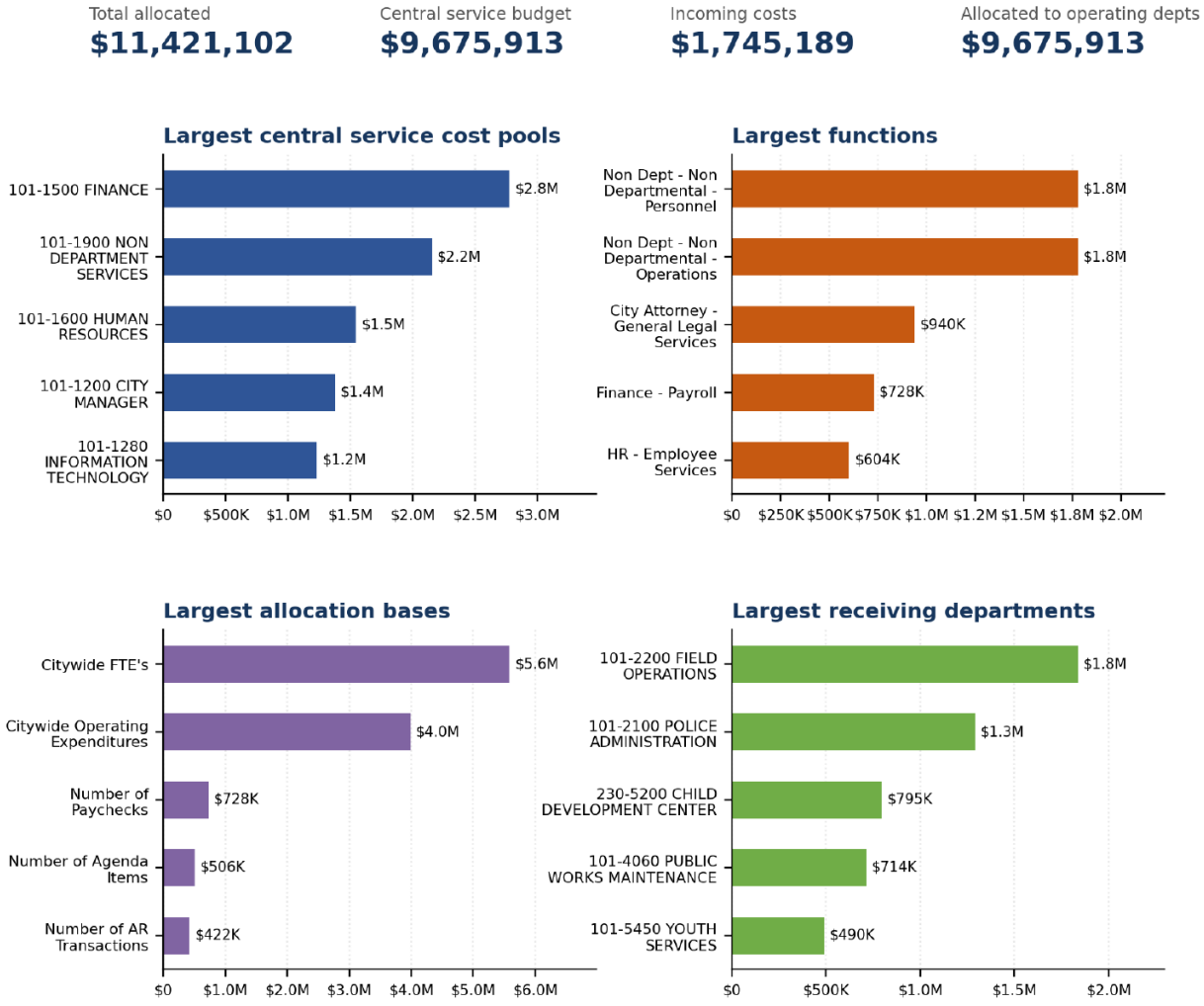

Exhibit 1. City of Emeryville, California, FY 2025/2026 Full Cost Allocation Plan Management Report. Delivered August 2026. Authentic report exhibit; content unchanged.

For Sebastopol, this view will make the plan's scale and major drivers visible before a reader enters the detailed schedules. We will distinguish costs moving between central services from amounts ultimately assigned to operating funds, so the overview does not imply that intermediate allocations are additional recoverable costs.

Management Report Layer 2 A view for every central service

Each central service receives a consistent presentation of the departments it supports. The underlying report also identifies the functions and allocation bases that explain those charges.

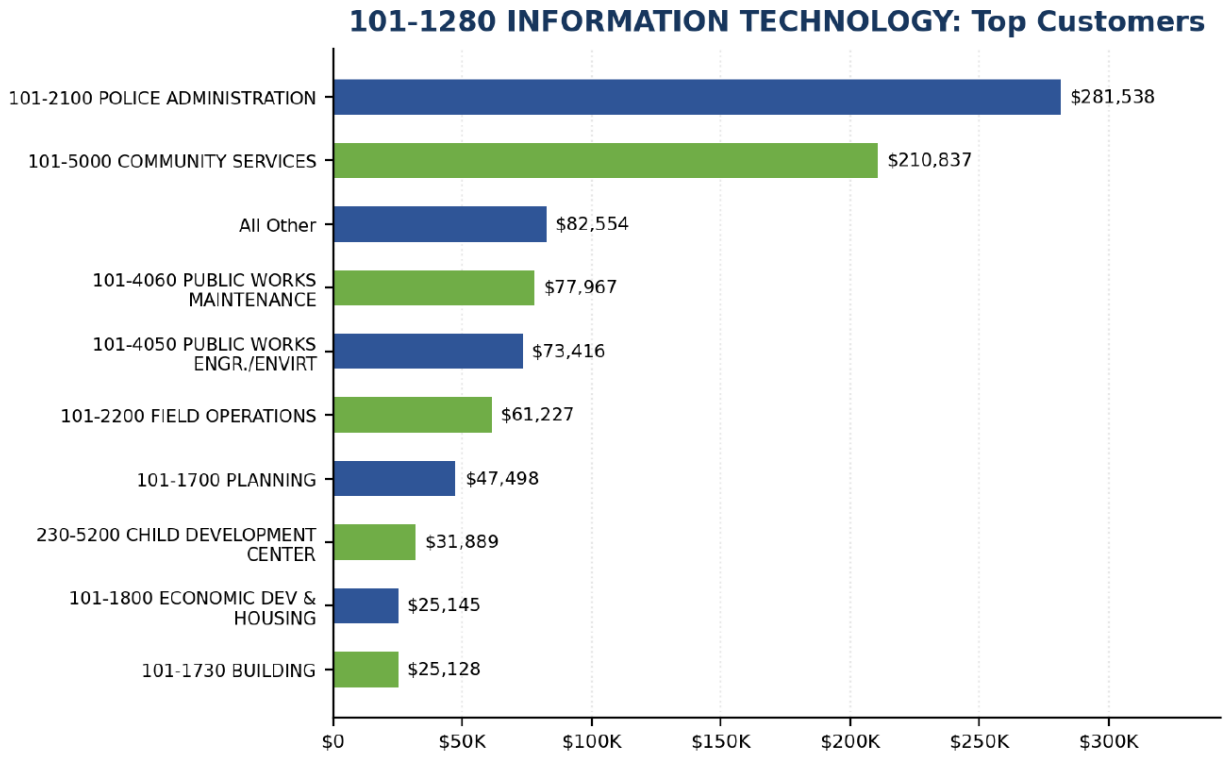

Exhibit 2. City of Emeryville, California, FY 2025/2026 Full Cost Allocation Plan Management Report. Delivered August 2026. Authentic report exhibit; content unchanged.

When Water, Sewer, or another department questions a central service charge, staff can start with a focused explanation of the service and its recipients. The same structure across Finance, Human Resources, IT, and other pools makes unusual results easier to recognize and gives reviewers a common basis for discussion.

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Management Report Layer 3 A spotlight on each receiving fund

The spotlight follows one receiving program's central service charges by allocating department and by allocation base. This Emeryville example illustrates the format using a child development program.

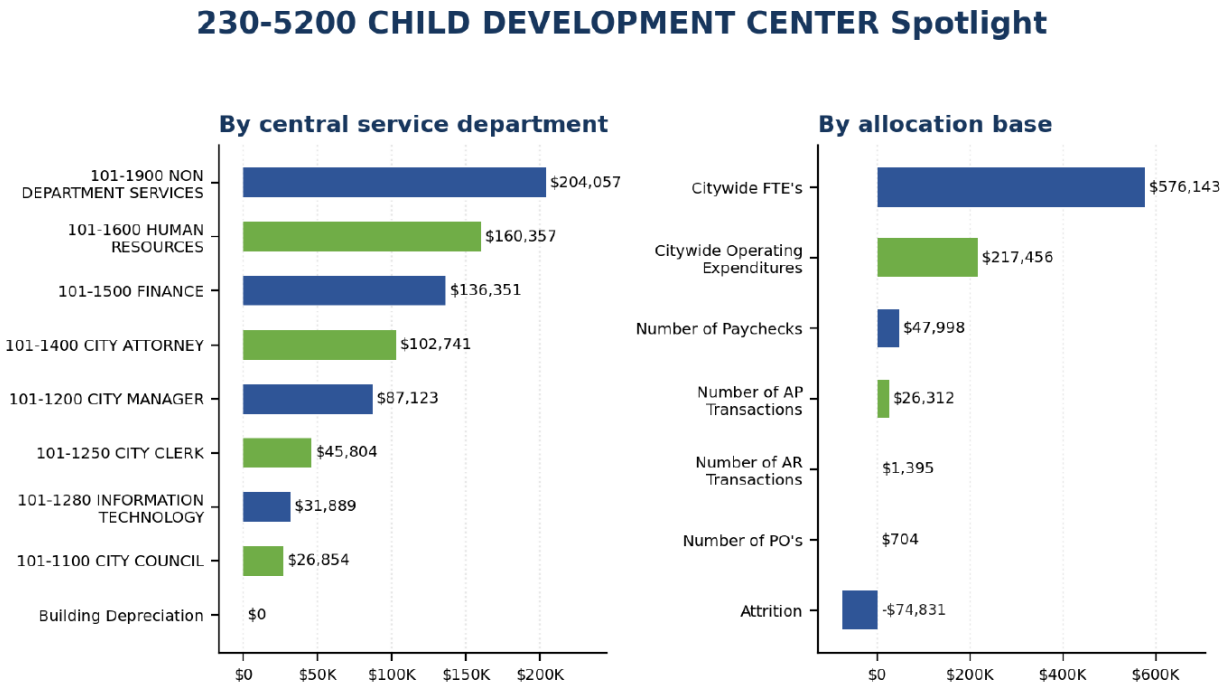

Exhibit 3. City of Emeryville, California, FY 2025/2026 Full Cost Allocation Plan Management Report. Delivered August 2026. Authentic report exhibit; content unchanged.

Sebastopol's Water and Sewer spotlights will show where each enterprise allocation originates and what drives it. GCP can produce the same view for any existing modeled program, fund, or grant the City identifies, at no extra charge. A spotlight supports the explanation of a charge; the underlying cost treatment and supporting evidence establish its eligibility for the intended use.

Management Report Layer 4 A stated reason for every base

The narrative explains the central service pool and pairs each function with its allocated dollars, allocation base, and written rationale. The IT example connects different support functions to different measures of demand.

101-1280 INFORMATION TECHNOLOGY

101-1280 INFORMATION TECHNOLOGY is a central service cost pool in the City of Emeryville's 2025/2026 Full Cost Allocation Plan. The department's costs are organized into the following functions: IT Admin, Help Desk, Network & Infrastructure, Desktop. Total costs after incoming allocations are $1,231,546.

Large service and supply items include Fringe Benefits $354,834 (S); 80050 PROFESSIONAL SERVICES $25,000 (S); 77960 TECHNOLOGY CHARGE $11,354 (S); 73000 OFFICE SUPPLIES $3,000 (S); 84000 EDUCATION AND TRAINING $3,000 (S).

Function	Allocated $	Allocation Base	Why this base is used
IT Admin	$307,887	Citywide FTE's	FTEs are a practical proxy for organization-wide staffing demand and recurring support workload.
Help Desk	$307,887	Number of Help Desk Tickets	Help desk tickets measure actual support incidents generated by users.
Network & Infrastructure	$307,887	Number of Devices	Device counts approximate network and infrastructure demand.
Desktop	$307,887	Number of Workstations	Workstation counts measure desktop support and endpoint usage.

Exhibit 4. City of Emeryville, California, FY 2025/2026 Full Cost Allocation Plan Management Report. Delivered August 2026. Authentic report exhibit; content unchanged.

Sebastopol will receive this explanation for each material cost pool and function. A base will be supported by the service relationship, source data, and practical limitations of the available evidence. Where a proxy is necessary, the report will say why it is reasonable, what its limitations are, and how better time or workload records could improve a future update.

Phased work plan

The work plan follows the RFP's five tasks. Section H divides the work into eight priced segments so the City can see the effort assigned to analysis, model development, public review, and continuing assistance. Each phase ends with an identifiable product that staff can review.

Task 1 Kickoff and independent review

At the December 1 kickoff, the full GCP team will meet virtually with the City Manager, Administrative Services, and department representatives, with EFOC participation as appropriate. We will establish the review process, confirm responsibilities, reserve presentation and training dates, and issue one coordinated data request. The approved work plan will identify the information needed, the person responsible for each item, and the decisions that must be made before the model is finalized.

Our initial diagnostic will examine the FY 2025-26 CAP and its available working files, the Grand Jury's findings and recommendations, the City's responses and subsequent actions, and relevant committee recommendations. We will identify contested allocations, distinguish analytical questions from policy and legal questions, and prepare a methodology review log. The log will map relevant Grand Jury issues to the proposed review, including the historical estimate, the explanation of the 2024 allocation change, and continuing update practices. For each material issue, it will show the existing treatment, evidence available, proposed action, and reason for the recommendation. This gives the City a record of what changed and why, including the reasons for retaining methods that remain well supported.

Measurable outputs are the kickoff summary, confirmed work plan, consolidated data request, and initial methodology review log. These products establish the priorities before staff spend time collecting additional information.

Task 2 Data collection and direct charging assessment

GCP will assemble the current and prior budgets, available actual expenditures, organization charts, position control, compensation and benefits information, and existing time or workload records. Interviews will test how central services support Water, Sewer, and other recipients. We will reconcile account mappings to the source totals and identify exclusions, directly charged items, and costs already recovered through internal service billings or other mechanisms.

Allocation bases will be selected by function. Candidate measures include payroll activity, purchasing and payable transactions, IT devices or support activity, usable facilities area, and identifiable enterprise legal billings. We will test these measures against the services received. Where information is incomplete, we will document the gap, evaluate a reasonable interim approach, and recommend improvements for the next annual update.

The timekeeping assessment will identify who should record time, useful service and fund codes, entry frequency, and exception review. We will recommend a practical framework or module appropriate to the City's systems and workload. Assessment and design recommendations are included. System installation, a sustained time study, or extensive historical reconstruction would require a separately authorized scope.

Measurable outputs are the reconciled data inventory, proposed allocation bases with source references, direct-charge and duplicate-charge controls, and a written timekeeping recommendation.

Task 3 Excel CAP and service-level costing

The model will use the FY 2026-27 budget and the most recent actual expenditures available, with each input's basis identified. We will reconcile the selected cost basis to those records and explain material differences in spending, demand, organization, or methodology.

The plan will cover Finance, Human Resources, IT, City Manager, City Clerk, facilities, and other applicable central support. Costs will be organized by service or function, with recipients defined to explain fund and operating-service charges. Each function will identify direct costs, incoming support, exclusions, and its allocation base.

A documented allocation sequence and reciprocal treatment will account for support exchanged among central services. Schedules will reconcile these flows to costs ultimately assigned to operating recipients. All appropriate beneficiaries, including General Fund functions, will be included. Direct billing and internal service recoveries will be checked to prevent duplicate CAP charges.

Activity costs and overhead rates included in the CAP

The base scope includes full-cost summaries for modeled departments, funds, and service functions, showing identifiable direct operating costs and central support. Where records identify a distinct activity and workload, we will show its supported cost. Staff can test a new or expanded service by changing documented staffing, direct costs, and central service demand in a scenario.

We will also produce documented general and administrative overhead rates for use in the City's billable hourly-rate calculations. Each rate will identify its numerator, denominator, covered costs, exclusions, and intended application. Where compensation and productive-hours data are available, an illustrative hourly calculation will show how direct compensation, benefits, applicable departmental support, and citywide overhead fit together. We will check that costs embedded in a labor or internal service rate are not added again. Alternative denominator presentations will be labeled so staff do not apply two rates to the same cost.

These outputs establish the CAP's service-cost and overhead foundation. Developing an entire user fee schedule, setting utility rates, creating a new IT billing system, or conducting extensive activity time studies would be a separate engagement if requested. The distinction preserves a complete CAP while making the City's next costing decision easier to scope.

Workbook functions and model verification

Input areas, applicable dropdowns, formulas, and output sheets will be identified in the workbook. Staff will be able to edit cost pools, allocation bases, organizational units, and scenario inputs. An adopted baseline and separate scenario results will preserve a clear comparison. A change log and instructions will show how to refresh source data, review exceptions, and restore the baseline.

Before release, Matt will test source reconciliations, allocation percentages, complete recipient populations, cost flows, exclusions, and duplicate-charge controls. Both principals will independently review the major cost treatments, enterprise results, and written explanations. We will test representative staff edits and scenario changes, then confirm that totals recalculate and reports remain consistent with the model. Measurable outputs are the functional draft workbook, allocation schedules, service-cost summaries, overhead-rate schedules, scenario comparisons, and methodology narratives.

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Enterprise memorandum and public review

Proposition 218 and Proposition 26 memorandum

The memorandum will connect each material enterprise allocation to its service, cost evidence, beneficiary, and allocation basis. It will explain relevant Proposition 218 and Proposition 26 principles, identify matters requiring City counsel's interpretation, and document resolved treatments. GCP will provide fiscal analysis and coordinate legal conclusions with counsel. Counsel's participation and legal services remain the City's responsibility.

Particular attention will be given to legal services, general administration, policy activities, and charges that may overlap with direct billing or internal service fund rates. We will distinguish documented enterprise work from general governmental activity and identify unsupported items for resolution. The memorandum will address safeguards against duplicate recovery and explain why the enterprise allocation method is reasonably connected to the services received. It will also distinguish the measured full cost from the portion eligible for a particular charge or recovery purpose.

A readable narrative and treatment schedule will reference the workbook and source records. Recommendations may include better invoice coding, direct time entry, updated workload measures, or removal of unsupported allocations, with implementation steps and evidence needed for future updates.

Task 4 Committee meetings and Council presentations

GCP will prepare and participate in two EFOC/Budget Committee meetings and two City Council presentations, covering draft findings and final recommendations. The fee includes presentation materials, preparation, questions during the meetings, and revisions arising from the required review. Brad Burgess will lead the presentations; Matt will provide model support as needed. Council presentations are in person at no added charge, and committee meetings are virtual, consistent with the RFP's preference for effective virtual delivery. Additional visits are priced in Section H.

We will present the main findings in ordinary language, use the Water and Sewer spotlights to explain the charges, and show how alternative methods affect the results. A review log will track comments and their disposition. Staff will receive a consolidated response explaining the change made or the reason a requested change was not adopted. This provides a record that can accompany the City's final decision.

Training and twelve months of continuing assistance

A two- to three-hour virtual training session will use Sebastopol's own workbook. Staff will practice updating a cost input, changing an allocation base, comparing a scenario, and checking the resulting schedules. GCP will provide instructions, training materials, and a recording of the virtual session or detailed notes if recording is unavailable. We will ask staff to demonstrate an update so the handoff establishes practical capability.

For twelve months after acceptance, GCP will answer routine questions, make minor refinements, and provide initial audit or challenge assistance. We will explain schedules, trace charges, correct model issues, and help staff frame responses. The planning allowance is not an automatic hours cutoff. New annual plans, substantial reconstruction, new activities, litigation services, or sustained audit defense would require a separately agreed scope before additional charges are incurred.

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Task 5 Deliverables and project communication

The final package will include the CAP and Management Report in editable Word and PDF, the fully functional Excel model with all worksheets and documentation, an executive summary suitable for public review, committee and Council presentation materials in PowerPoint, training materials and a recording or detailed notes, and the enterprise compliance memorandum. GCP will deliver organized working papers and source data files electronically, with a file index that connects the major inputs to the model. Staff will have the information needed to reproduce and update the plan.

The report will describe the methods, assumptions, and material changes from the existing CAP. Its schedules will identify cost pools, allocation bases, recipient shares, and results. The executive summary will explain what the plan measures, the principal changes, effects on Water and Sewer, and decisions that remain with the City. Full cost, legal allowability, and the Council's recovery policy will be described distinctly so the report does not treat a cost calculation as an automatic authorization to charge.

Communication and quality control

Brad Wilkes will be the City's single point of contact for scope, methods, and decisions through 2026, and Brad Burgess from January 2027. During active development, GCP will provide a brief weekly written update identifying completed work, information still needed, unresolved decisions, and the next review milestone. Matt will coordinate the detailed data questions through the designated City lead. One shared request log will help prevent repeated questions to different departments.

We will seek early agreement on the consequential methods before completing the entire report. That gives staff and counsel time to address the difficult questions while the calculations are still being developed. Written recommendations will identify the underlying evidence and the effect on the allocation, and we will distinguish a model correction from a new scope request. The same issue log will follow the work through committee review, Council consideration, and final delivery.

The final review will reconcile report figures to the workbook, confirm that the Management Report reflects the approved model, check the enterprise treatment schedule against counsel's resolved comments, and verify that the City can open and use the delivered files. Acceptance will be based on the agreed scope and delivery of the documented, functional products. GCP will correct errors in its work without treating the correction as an additional service.

C Project Schedule and Timeline

The full GCP team is available to meet the RFP schedule. The January 19 draft falls seven weeks after the December 1 kickoff, across the holiday period when staff availability is typically reduced. The schedule is achievable with early data delivery, reserved meeting dates, and consolidated City review. Given the history of questioned allocations, we recommend additional review time before final adoption.

Milestone	RFP schedule	Recommended alternative
Award and scheduling	November 17, 2026	November 17, 2026
Kickoff and data request	December 1, 2026	December 1, 2026
Core records and initial interviews	December 1–11	December 1–11
Initial methods and data reconciliation	December 14–January 8	December 14–January 8
Draft CAP, report, and Excel model	January 19, 2027	January 19, 2027
Two committee meetings and first Council review	January 20–February 9, subject to calendars	January 20–February 23, subject to calendars
Consolidated staff and counsel review	Late January–early February	Late January–early March
Final files, training, and final Council presentation	February 16, 2027	Target March 16, 2027, subject to City approval and calendar
Routine follow-up assistance	12 months after final acceptance	12 months after final acceptance

The recommended alternative preserves the December kickoff and January draft, adds four weeks for review and adoption, and carries the same $19,500 base fee. It allows the methodology questions to receive deliberate consideration without forcing staff, counsel, and public bodies to respond within a compressed period. It changes the review window, while retaining the same scope and four required appearances.

For the February 16 schedule, the critical path is receipt of the core financial and workload records by December 11, access to department representatives early in the project, timely resolution of enterprise cost treatments with counsel, and advance reservation of both committee meetings and both Council presentations. We will identify missing information promptly and agree on supported interim assumptions where necessary. The City lead should consolidate staff comments and provide coordinated direction within the review windows established at kickoff.

Approximately half of December is often constrained by holidays and staff absences. We will complete interviews and major data clarification before that period where possible and use available time for model development. If a critical record or decision is delayed, the project director will advise the City promptly of the effect and propose a revised sequence. The recommended extension is an option for the City; GCP's base proposal remains responsive to the stated RFP milestones.

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D Experience and Qualifications

Firm history and California public finance focus

GCP began as a sole proprietorship in March 2018 and became a California S corporation in July 2023. The privately held firm was founded by Brad Wilkes, whose municipal consulting experience spans more than forty years. Our primary office is at 5016 Brower Court, Granite Bay, California. Our services include cost allocation plans, indirect cost rate proposals, internal service fund and billable hourly rates, user fee studies, fiscal cost analysis, and state mandated cost reimbursement work.

For Sebastopol, those services fit together around one question: which costs belong to which activity, and what evidence supports the assignment? Experience with federal CAP rules sharpens the documentation and cost-treatment discipline. Full-cost plans provide the broader municipal cost picture. Internal service and hourly-rate work helps identify charges already embedded elsewhere. These perspectives allow GCP to examine the enterprise allocations as part of the City's complete cost structure.

Santa Rosa Eight years of directly relevant work

Through 2026, GCP's work for Santa Rosa spans eight years and includes 2 CFR Part 200 cost allocation plans, full-cost CAPs, and IT internal service fund billing rates. Housing and enterprise funds have closely scrutinized and challenged the City's calculations. That experience is especially relevant to Sebastopol because the work must explain both the allocation mechanics and the service relationship underlying a disputed charge.

The practical value is familiarity with the questions a receiving fund asks: what service did it receive, what cost belongs in the pool, why is this base appropriate, and where might the same cost already have been charged? GCP brings that perspective to the first interview and carries it into the model, narrative, and public presentation. The Santa Rosa experience supports the review discipline proposed here; Sebastopol's facts will determine its conclusions.

Sonoma County and neighboring cities

For Sonoma County during 2024–2026, our work includes SB 90 claiming and test claim development. Establishing a reimbursement claim requires a supported connection between an activity, the applicable requirement, and the cost incurred. That evidence discipline is useful when evaluating the basis of a questioned municipal allocation.

GCP's Rohnert Park work during 2024–2026 includes development user fees and Public Works hourly rates. It provides relevant experience translating labor, departmental support, and central overhead into usable service costs. The team's earlier work for Petaluma and Cotati included SB 90 and other costing projects before GCP was established. We identify those engagements as prior career experience and include them as part of our long-standing familiarity with the region.

Enterprise fund experience across our careers

GCP works with enterprise fund and housing managers every year. In Santa Rosa, we deal with demanding and sophisticated housing and enterprise fund managers who test each allocation. In Inglewood, GCP's analysis and negotiation with HUD resulted in an $800,000 audit restoration, and our cost allocation plan process has built a positive working relationship with the City's enterprise funds. The City of Sacramento has multiple internal service funds and enterprise funds, and we work with them successfully every year.

Our principals' experience reaches back further. At Maximus, Public Resource Management Group, and MGT Consulting, they prepared cost allocation plans that assigned central service costs to enterprise funds. Brad Wilkes built a practice serving hundreds of municipal clients, Brad Burgess has advised all 58 California counties and more than 160 cities, and Matt Wilson directed more than thirty cost allocation plan engagements at MGT Consulting. Those earlier engagements predate GCP and are presented as career experience, not as GCP projects.

That experience shapes how we document the relationship between a charge and the service received, which is the evidence Proposition 218 and Proposition 26 require the City to be able to produce.

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Regional access and continuity

Sebastopol will receive a Northern California project lead who can remain directly involved in the work and travel from GCP's Granite Bay headquarters to attend both Council presentations in person at no added charge. Proximity is useful because it connects access to the person making the methodology decisions with an established understanding of Sonoma County agencies. Matt's San Diego location supports efficient virtual model development and working sessions. Additional optional visits are available at the stated price, with the purpose and date agreed in advance.

Our neighboring agency experience gives us context for the City's operating environment, while the independent review will be grounded in Sebastopol's own records. We will use relevant lessons about documentation, fund scrutiny, and staff maintenance without importing another city's allocation percentages or assuming that its legal treatment applies here.

Advantages that matter to this engagement

Senior continuity is built into the assignment. Brad Wilkes will lead the diagnostic and consequential methodology decisions through 2026, and Brad Burgess will join that analysis, direct the project from January 2027, and lead the presentations. Matt will remain responsible for the workbook and its documentation. The City can question a result with the consultants who produced it, reducing the need to repeat background information or reconcile answers from a changing team.

The model and reporting approach address the City's next year as well as this year. Editable pools, bases, organizational units, and scenarios support annual maintenance. Function narratives and recipient spotlights give staff a record they can use when a department challenges a charge or a public official asks how an allocation was derived. Training will use the actual Sebastopol files, so the handoff has an immediate practical purpose.

The proposed review brings attention to enterprise allocations before the final report. Early cost-treatment discussions, a written methodology review log, and coordination with counsel provide a clear path for resolving disputed items. GCP's role is to identify and explain the supported result. The City will retain responsibility for legal determinations, recovery policy, and adoption.

Our completed California work also demonstrates delivery at different scales. Emeryville's recent full-cost CAP and Management Report show the proposed reporting structure in a municipal setting. Inglewood's housing-focused federal CAP illustrates detailed cost schedules and the treatment of central support in a complex multi-fund environment. Both completed examples are described in Section E.

E Sample Completed Reports

The two completed California reports below demonstrate the model and reporting capabilities proposed for Sebastopol. Their purposes differ, and neither example substitutes for Sebastopol's enterprise compliance analysis. The complete Emeryville report and excerpts from the Inglewood report follow this proposal as Attachments 1 and 2.

City of Emeryville FY 2025/2026 Full Cost CAP

The completed plan and Management Report, delivered in August 2026, organize central service costs into functions, document allocation bases and recipients, and present the results through the four report layers shown in Section B. The outcome is a detailed full-cost plan accompanied by a readable explanation of its major costs, service relationships, and receiving programs. It demonstrates how GCP makes a municipal CAP usable by decision-makers and department leaders.

Emeryville's example uses a budget-based full-cost foundation. Sebastopol's model will identify its own budget and actual inputs and apply its own enterprise cost treatments. The reporting engine follows the completed model, so the same presentation can explain a different cost basis without obscuring the underlying schedules.

Completed report: Emeryville, CA 2025–2026 CAP, Complete Management Report with CAP, August 10, 2026.
Report access: Included in full as Attachment 1.

City of Inglewood FY 2023/2024 Actual Housing CAP

The completed April 2025 housing CAP applies a 2 CFR Part 200 framework to actual fiscal-year costs and includes detailed central service allocation schedules. It illustrates the documentation needed to follow cost pools, allocation bases, receiving functions, and direct-charge adjustments in a complex city organization. The outcome is a traceable actual-cost allocation package for the housing-related purpose identified in the report.

This example demonstrates federal cost-treatment and documentation discipline. Federal allowability and California enterprise charge requirements involve different questions. GCP will use the relevant analytical practices while preparing Sebastopol's Proposition 218 and Proposition 26 memorandum from the City's own evidence and counsel's legal direction.

Completed report: Inglewood 2 CFR Housing CAP, FY 2023/2024 Actual, April 25, 2025 Final.
Report access: Excerpts included as Attachment 2; the complete report is available to the City on request.

F References

The following references concern California municipal work performed within the past five years. Santa Rosa's longer relationship includes current work through 2026. The completed CAP examples in Section E provide additional context for the Inglewood and Emeryville references.

City of Santa Rosa California

Project: 2 CFR Part 200 CAP, full-cost CAP, and IT internal service fund billing rates. The relationship spans eight years through 2026 and includes challenged housing and enterprise allocations.
Project dates: Eight years through 2026; current relationship.
Relevant completion status: Ongoing; current engagement through 2026.
Assigned GCP personnel: Brad Wilkes.
Client contacts: Scott Wagner, Chief Financial Officer; Tricia Reeve, Financial Analyst.
Telephone: (707) 543-3140 (Wagner); (707) 543-3132 (Reeve) Email: swagner@srcity.org; treeve@srcity.org

City of Inglewood California

Project: Cost allocation plans and related municipal costing services, including the completed FY 2023/2024 Actual Housing CAP.
Project dates: 2022–present.
Completion status: Referenced housing CAP completed April 2025; broader client relationship ongoing.
Assigned GCP personnel: Brad Wilkes, Cindy Sconce, and Brad Burgess.
Client contact: Sharon Koike, Finance Director.
Telephone: (310) 412-8724
Email: skoike@cityofinglewood.org

City of Emeryville California

Project: Full Cost Allocation Plan and Management Report; related development services user fee work.
Project dates: 2025–2026.
Completion status: Referenced FY 2025/2026 CAP and Management Report completed August 2026.
Assigned GCP personnel: Matt Wilson, Brad Wilkes, Jeff Wakefield, and Ruben Rivas.
Client contact: Sharon Friedrichsen, Finance Director.
Telephone: (510) 596-4352
Email: sharon.friedrichsen@emeryville.org

Agenda Item Number 17

G Resumes and Qualifications of Proposed Personnel

Brad Wilkes Principal and 2026 Project Director

Brad Wilkes will lead the independent review of the existing CAP and the questioned allocations, the historical and current-year analysis, and the selection of material allocation methods during 2026. He will review the major cost treatments and enterprise results as they are developed and work with City counsel, together with Brad Burgess, on the fiscal evidence supporting the enterprise memorandum.

Brad Wilkes is GCP's founder and Chief Executive Officer. His more than forty years in government cost consulting include leadership of municipal cost allocation and related fiscal work. The Santa Rosa experience described in Section D is particularly relevant to the scrutiny expected here. His background allows him to explain why a cost belongs in a pool, how the selected base reflects benefit, and what a questioned fund allocation requires to be defensible.

Office: Granite Bay, California.
Telephone: (916) 990-1256 | Email: bradwilkes@gcp-inc.net
Education: Bachelor of Business Administration, Brigham Young University; Master of Business Administration, California State University.

Brad Burgess Executive Vice President and Project Director from January 2027

Brad Burgess will join the 2026 historical and current-year analysis, take over project direction in January 2027, and remain accountable through final acceptance and follow-up. He will lead every committee and Council presentation, conduct the sensitive methodology discussions with Brad Wilkes, and work with City counsel on the fiscal evidence supporting the enterprise memorandum.

Brad Burgess is GCP's Executive Vice President. His more than thirty-six years in California government cost consulting include leading a national practice in cost allocation, user fees, and mandated cost reimbursement at MGT Consulting. He has provided public policy advice to all 58 California counties and more than 160 cities, has testified before the California Legislature on mandate issues, and regularly presents cost-recovery recommendations to governing bodies.

Office: Sacramento, California.
Telephone: (916) 595-2646 | Email: bradburgess@gcp-inc.net
Education: Master of Public Policy Studies, University of Chicago; Bachelor of Journalism, University of Missouri.

Matt Wilson Model Development and Technical Support

Matt will build and document the Excel model, reconcile source data, test cost flows and scenarios, prepare analytical schedules and report outputs, and support staff training. He will participate in technical interviews and presentations as needed and provide continuing assistance with staff updates and questions. Brad Wilkes, Brad Burgess, and Matt Wilson will review the material results together so the report and model convey the same explanation.

Matt is a GCP Manager whose experience includes a portfolio of more than thirty cost allocation plans and indirect cost rate proposals, along with review and audit support. His prior work with MGT included directing municipal CAP engagements and major transit indirect cost rate work. His financial modeling

background supports the staff-maintainable workbook and documented update process proposed for Sebastopol.

Office: San Diego, California.
Telephone: (571) 538-6312 | Email: mattwilson@gcp-inc.net
Education: Master of Science in International Business, University College Dublin; Bachelor's degree in Finance, Radford University.

Availability and responsibility

Brad Wilkes is available for the December 2026 kickoff and the 2026 analysis. Brad Burgess and Matt Wilson are available for the December 2026 through February 2027 project period, the optional March review extension, and the twelve-month follow-up. GCP proposes no subcontractors. Brad Wilkes directs the project through December 2026, Brad Burgess directs it from January 2027, and Matt Wilson provides technical continuity and coverage. Brief resumes appear in Appendix A. No professional license or certification is represented as a qualification for this assignment beyond the experience and education stated.

Agenda Item Number 17

H Fee Schedule and Cost Proposal

GCP proposes a total base fee not to exceed $19,500, billed monthly for actual time worked. Brad Wilkes, Brad Burgess, and Matt Wilson each have a standard hourly rate of $195 for this engagement and any separately authorized additional work. The table shows one hundred estimated combined staff hours by person and classification. As Addendum No. 1 permits, each person fills more than one classification: Brad Wilkes and Brad Burgess serve as Partner/Principal and Senior Consultant, and Matt Wilson serves as Senior Consultant and Analyst.

Priced segment	Wilkes Principal Hours	Burgess EVP Hours	Wilson Manager Hours	Total hours	Estimated fee
1 Independent diagnostic and kickoff	5.50	3.50	2.75	11.75	$2,291.25
2 Data and allocation bases	2.50	1.50	9.75	13.75	$2,681.25
3 Excel CAP, scenarios, and rate outputs	6.25	3.50	15.75	25.50	$4,972.50
4 CAP and Management Report	2.50	3.50	4.25	10.25	$1,998.75
5 Enterprise compliance memorandum	3.00	4.50	1.75	9.25	$1,803.75
6 Two committee and two Council appearances	1.50	13.00	4.50	19.00	$3,705.00
7 Training and handoff	0.00	3.25	2.00	5.25	$1,023.75
8 Twelve months of routine support	0.50	2.75	2.00	5.25	$1,023.75
Estimated effort and fee	**21.75**	**35.50**	**42.75**	**100.00**	**$19,500.00**
Total base fee not to exceed					**$19,500.00**

Planning hours and segment fees establish the expected distribution of effort. GCP may rebalance hours among the segments to complete the agreed work within the overall ceiling. We will report actual hours by person and task. The City will pay actual labor charges at the stated rates, subject to the $19,500 maximum; GCP will absorb any base-scope labor charges above that maximum.

The base fee includes the diagnostic, data review, model and scenarios, activity-cost and overhead-rate outputs, CAP and Management Report, enterprise memorandum, four required appearances with preparation and revisions, training and handoff, and twelve months of routine assistance. Monthly invoices will follow the RFP’s time-and-materials requirements, with ten percent retained until final acceptance. The four-week review extension in Section C has no additional base fee.

Pricing assumptions and additional services

The base estimate includes virtual kickoff and interviews, two virtual committee meetings, two in-person Council presentations, virtual training, and routine working discussions. Travel and on-site time for the two Council presentations are included in the base fee, with no separate travel reimbursement. The RFP does not require other on-site visits. If the City would benefit from additional in-person participation, such as a committee meeting, GCP offers an optional on-site visit for $500 per visit, subject to prior written agreement on its purpose, date, and attendees. This charge covers the visit's travel and on-site premium; planned consulting labor for a base-scope meeting remains included. No separate travel reimbursement will be added for that visit.

No reimbursable expenses are included in or anticipated for the base scope. Any unusual expense requested by the City will require written preapproval before it is incurred. Optional visits and separately authorized additional services are outside the $19,500 base ceiling and will be identified in the authorization. The City will incur no proposal preparation charge.

The estimate assumes that the City will designate a project lead, provide electronic financial and workload records, facilitate access to appropriate staff, consolidate review comments, and arrange City counsel's review of legal interpretations. GCP will leverage existing records and the current CAP wherever they are usable. We will identify deficiencies during the diagnostic so the City can distinguish a practical interim method from an additional data-development assignment.

The timekeeping framework, model documentation, and representative scenario testing are included. A new timekeeping system implementation, a sustained new time study, substantial historical reconstruction, additional public appearances beyond the required four, a new annual plan, or a materially expanded rate or fee study would require written authorization with a defined scope and estimate. Both named consultants' published proposal rate for such work is $195 per hour. We will not begin chargeable additional work without the City's authorization.

Routine questions, minor refinements, and initial audit or challenge assistance for twelve months after acceptance are included. The planning allowance in Segment 8 is a budget allocation, not a limit that automatically converts routine assistance to billable work. Significant new analysis or a sustained defense effort will be described and agreed separately. Correction of an error in GCP's delivered work remains GCP's responsibility.

Optional historical allocation review (Grand Jury Recommendation R2). If the City wishes to examine the historical question, GCP will, upon written authorization, collect the interfund charges and supporting allocation records for the nine fiscal years the Grand Jury reviewed, reproduce the Grand Jury's illustrative calculation, and test it against the allocation bases that the records support for each year. The product is a written memorandum with supporting schedules showing a documented range and the evidence behind it. It will not recommend a repayment schedule or reach a legal conclusion, which remain City decisions. GCP estimates 50 hours (Brad Wilkes 22, Brad Burgess 4, and Matt Wilson 24) at $195 per hour, not to exceed $9,750. This service is outside the $19,500 base ceiling and will not begin without the City's written authorization.

Base and optional fee summary

Service	Fee and authorization
Complete base scope	Actual hours at $195, not to exceed $19,500.
Four-week final review extension	Included at the same base fee.
Optional additional on-site visit	$500 per visit, agreed in writing before scheduling. In-person attendance at the two Council presentations is included in the base fee.
Authorized additional consulting	Brad Wilkes: $195/hour. Brad Burgess: $195/hour. Matt Wilson: $195/hour.
Optional historical allocation review (R2)	Estimated 50 hours at $195, not to exceed $9,750, only upon the City's written authorization.
Base reimbursable expenses	None anticipated. Other expenses require written preapproval.

Agenda Item Number 17

I Conflict of Interest

GCP has no actual or potential conflict of interest with respect to this engagement or the City of Sebastopol.

Actual or potential conflicts of interest: None.

J Proposed Changes to Standard Agreement

GCP acknowledges the requirement to execute the City's Professional Services Agreement. Any requested changes, including indemnification, insurance, and ownership terms, are identified below.

GCP takes no exception to the City's standard Professional Services Agreement.

The proposed March review extension is an optional schedule alternative, not a condition of GCP's ability to meet the RFP schedule. The City will receive the completed project files and working papers described in Section B.

K Insurance and Other

The RFP requires Commercial General Liability of $1 million per occurrence and $2 million aggregate, Automobile Liability of $1 million, statutory Workers' Compensation, and Professional Liability of $1 million per claim and $2 million aggregate. GCP will provide the required certificate and additional insured documentation before contract execution. Coverage will be reconciled with the requirements incorporated into the City's final agreement.

GCP confirms that it can meet or exceed the City's minimum insurance requirements.

GCP acknowledges the City's procurement conditions, the single-PDF submission requirement, and the requirement for a signed transmittal.

Appendix A Key Personnel Resumes

Brief resumes for the three proposed consultants, Brad Wilkes, Brad Burgess, and Matt Wilson, follow this page.

J. Bradley Wilkes

Founder and CEO | Government Consulting Partners, Inc. | Consultant to Local Government

916.990.1256 • bradwilkes@gcp-inc.net • Granite Bay, CA



EXPERIENCE

Founder and CEO / Senior Consultant
Government Consulting Partners, Inc. *Granite Bay, CA*

- Leads boutique firm specializing in cost allocation plans, ISF methodologies, state-mandated cost claiming, and user fee studies
- Provides professional analysis of governmental services to the largest and smallest local governments in the nation
- Mentors next-generation consultants in defensible financial modeling and compliance

Founder and CEO
Public Resource Management Group (PRM) *Sacramento, CA*

- Established PRM to deliver CAPs, user fee studies, and SB 90 claiming services
- Expanded the firm's book of business to hundreds of municipal clients prior to MGT acquisition

Section President and Executive Vice President
Maximus *Sacramento, CA*

- Managed Western Region operations, overseeing rapid growth with local and state government clients

Vice President
David Griffith and Associates *Sacramento, CA*

- Rose from junior consultant to Western Region Vice President over a 16-year tenure
- Helped pioneer cost allocation plans, SB 90 claiming, and user fee methodologies still in use today

EDUCATION

Master of Business Administration
California State University

Bachelor of Business Administration
Brigham Young University

SUMMARY

Founder and CEO of Government Consulting Partners, Inc., with over 40 years of experience guiding California cities and counties through cost allocation plans, user fee studies, and compliance with state and federal guidelines. Recognized for building defensible financial models and mentoring the next generation of government finance consultants.

KEY ACHIEVEMENTS

Industry Pioneer
Helped pioneer cost allocation plans, SB 90 claiming, and user fee methodologies now in common use across California local government.

Firm Builder
Built PRM from a startup to hundreds of municipal clients before a successful acquisition by MGT Consulting.

40-Year Record
Provided professional financial analysis to the largest and smallest local governments in the nation across a four-decade consulting career.

SKILLS

- Cost Allocation Plans
- User Fee Studies
- ISF Methodologies
- Indirect Cost Rate Proposals
- 2 CFR Part 200 Compliance
- SB 90 State Mandates

GCP

Brad Burgess

Executive Vice President | Government Consulting Partners, Inc. | Consultant to Local Government

916.595.2646 • bradburgess@gcp-inc.net • linkedin.com/in/jbradleyburgess • Sacramento, CA



EXPERIENCE

Executive Vice President
Government Consulting Partners, Inc. (GCP) — *Sacramento, CA*

- Advises cities and counties on internal service fund design, cost allocation plans, user fees, and SB 90 strategies
- Leads multidisciplinary project teams and develops Excel-based financial models
- Presents complex cost-recovery recommendations to executive leadership and governing bodies

Director of Strategic Partnerships
Sutter Health — *Sacramento, CA*

- Led mergers and acquisitions strategy for a $7 billion integrated health system
- Built and managed internal and external partnership ecosystems across California
- Interpreted state regulations to support strategic growth, service alignment, and risk management

Executive Vice President / National Practice Leader
MGT Consulting — *Sacramento, CA*

- Oversaw a national consulting practice focused on cost allocation, user fees, and mandated cost reimbursement
- Redesigned the firm's organization using a market-based structure
- Served on the executive leadership team and the firm's board of directors

Founding Partner
Public Resource Management Group, LLC (PRM) — *Sacramento, CA*

- Co-founded a boutique firm specializing in local government costing services
- Led one of the nation's fastest-growing practices serving cities and counties

Vice President
Maximus and David Griffith and Associates (DMG) — *Sacramento, CA*

- Led the firm's SB 90 practice, providing statewide leadership on mandated legislative advocacy

EDUCATION

Master of Public Policy Studies
University of Chicago — *Chicago, IL*

Bachelor of Journalism
University of Missouri — *Columbia, MO*

SUMMARY

Brad has deep experience helping cities and counties design cost-recovery strategies, internal service fund structures, and compliant financial models. He specializes in ISF methodologies, cost allocation plans, user fee analysis, and state-mandated cost reimbursement. He has provided public policy advice to all 58 California counties and more than 160 cities.

KEY ACHIEVEMENTS

Public Policy
Assisted San Francisco in establishing a Child Recovery Unit, resulting in hundreds of recovered children.

Mergers and Acquisitions
Led multiple M&A engagements for private consulting firms and not-for-profit health systems, with deep expertise in cultural integration.

Organizational Transformation
Redesigned MGT Consulting's organizational structure around a market-based model, generating 10x annual revenue growth.

SKILLS

- Internal Service Fund Methodologies
- Excel Model Design and Development
- SB 90 Claiming (test claims, reimbursement, and incorrect reduction)
- Negotiations with State and Federal Authorities
- Staff Interviews and Process Analysis
- User Fee Studies
- Compliance with 2 CFR 200 and SB 90

GCP

Matthew Wilson

Manager | Government Consulting Partners, Inc. | Consultant to Local Government

571.538.6312 • mattwilson@gcp-inc.net • linkedin.com/in/matthew-wilson-62a3a6119 • San Diego, CA



EXPERIENCE

Manager
Government Consulting Partners, Inc. *San Diego, CA*

- Leads cost allocation plan projects for cities and counties, identifying and recovering critical indirect costs
- Develops Indirect Cost Rate Proposals for state and local agencies, optimizing federal program revenue

Manager
MGT Consulting *San Diego, CA*

- Directed a portfolio of 30+ cost allocation plan projects, recovering critical city- and countywide indirect costs
- Spearheaded major ICRPs for large transit agencies, achieving successful audit defenses and optimized revenue recovery

Consultant
KPMG Ireland *Dublin, Ireland*

- Conducted comprehensive data analysis on Ireland's public transportation sector to drive sustainability initiatives
- Developed and presented a Mobility as a Service readiness index to city councils across Ireland

Loan Officer
First Hawaiian Bank *Honolulu, HI*

- Secured $1.3 billion in SBA loan funding across 9,710 loans by coordinating with federal agencies and business owners
- Managed a high-volume application pipeline under evolving White House and SBA lending regulations

EDUCATION

Master of Science, International Business
University College Dublin *Dublin, Ireland*

Bachelor of Finance
Radford University *Radford, VA*

SUMMARY

Government Finance Specialist with extensive experience guiding state and local clients to maximize General Fund cost recoveries. Subject matter expert in 2 CFR Part 200 and GAAP-compliant cost allocation, delivering Indirect Cost Rate Proposals that optimize revenue from federal programs and enterprise funds.

KEY ACHIEVEMENTS

Cost Allocation
Directed 30+ cost allocation plan projects for cities and counties, identifying and recovering critical citywide indirect costs.

Federal Programs
Spearheaded major ICRPs for large transit agencies, resulting in successful audit defenses and optimized revenue recovery.

Federal Lending
Secured $1.3 billion in SBA loan funding across 9,710 loans, managing a high-volume pipeline under evolving federal regulations.

SKILLS

- Government Cost Allocation Plans (2 CFR Part 200)
- Full Cost Allocation Plan (GAAP)
- Indirect Cost Rate Proposals
- Project Management
- Federally Funded Programs
- Enterprise and Special Revenue Funds

GCP

Appendix B RFP Requirement Crosswalk

This crosswalk identifies where the proposal addresses the RFP's required work and submission information. The narrative, schedule, and fee assumptions define the proposed commitment.

RFP requirement	Proposal location
Independent review of existing CAP, Grand Jury concerns, and committee work	B, independent review and Task 1
Kickoff, work plan, and data request	B, Task 1; C, schedule
Prior and current budgets, available actuals, staff and workload information	B, Tasks 2 and 3
Timekeeping and direct-charge assessment	B, Task 2; H, scope boundaries
Full central service coverage and service-level cost analysis	B, Task 3
Editable Excel pools, bases, units, inputs, formulas, and scenarios	B, model functions and verification
Enterprise bases, evidence, and duplicate-charge safeguards	B, Tasks 2 and 3 and enterprise memorandum
Proposition 218 and Proposition 26 memorandum	B, enterprise memorandum
Activity-cost and billable hourly overhead-rate outputs	B, activity costs and overhead rates
Two committee meetings and two Council presentations	B, Task 4; C and H
Two- to three-hour training and materials	B, training and Task 5
Twelve months of questions, minor refinements, and initial audit/challenge support	B, continuing assistance; H
Final Word/PDF report, Excel, executive summary, presentations, training record, and source files	B, Task 5
December 1 kickoff, January 19 draft, February 16 final	C, base schedule
Quality control and City communication	B, model verification and communication

Agenda Item Number 17

Submission information

RFP submission requirement	Proposal location
A Signed transmittal, primary contact, timeline, firm offer for 120 days	A Cover Letter
B Approach, current CAP leverage, phased work, deliverables, quality, communication	B Project Approach and Proposed Scope of Work
C Realistic schedule, critical path, staff and data assumptions	C Project Schedule and Timeline
D Firm history, ownership, location, relevant California experience	D Experience and Qualifications
E Two completed California report examples	E Sample Completed Reports; Attachments 1 and 2
F Three references with contacts, dates, personnel, and completion status	F References
G Lead, team roles, offices, experience, education, and brief resumes	G Personnel; Appendix A
H Hours by classification, rates, tasks, total ceiling, visits, and expenses	H Fee Schedule and Cost Proposal
I Actual or potential conflict disclosure	I Conflict of Interest
J Requested standard agreement changes	J Proposed Changes to Standard Agreement
K Insurance confirmation	K Insurance and Other
Addendum No. 1 acknowledgement	A Cover Letter

Attachment 1 City of Emeryville Complete Management Report with CAP

Completed report: Emeryville, CA 2025–2026 CAP, Complete Management Report with CAP, August 10, 2026. The complete 129-page report follows this page, unedited. The four Management Report exhibits in Section B are pages from this report.

City of Emeryville, CA

2025/2026 Budget - Full Cost Allocation Plan

Management Report

Prepared by
Government Consulting Partners, Inc.
GCP

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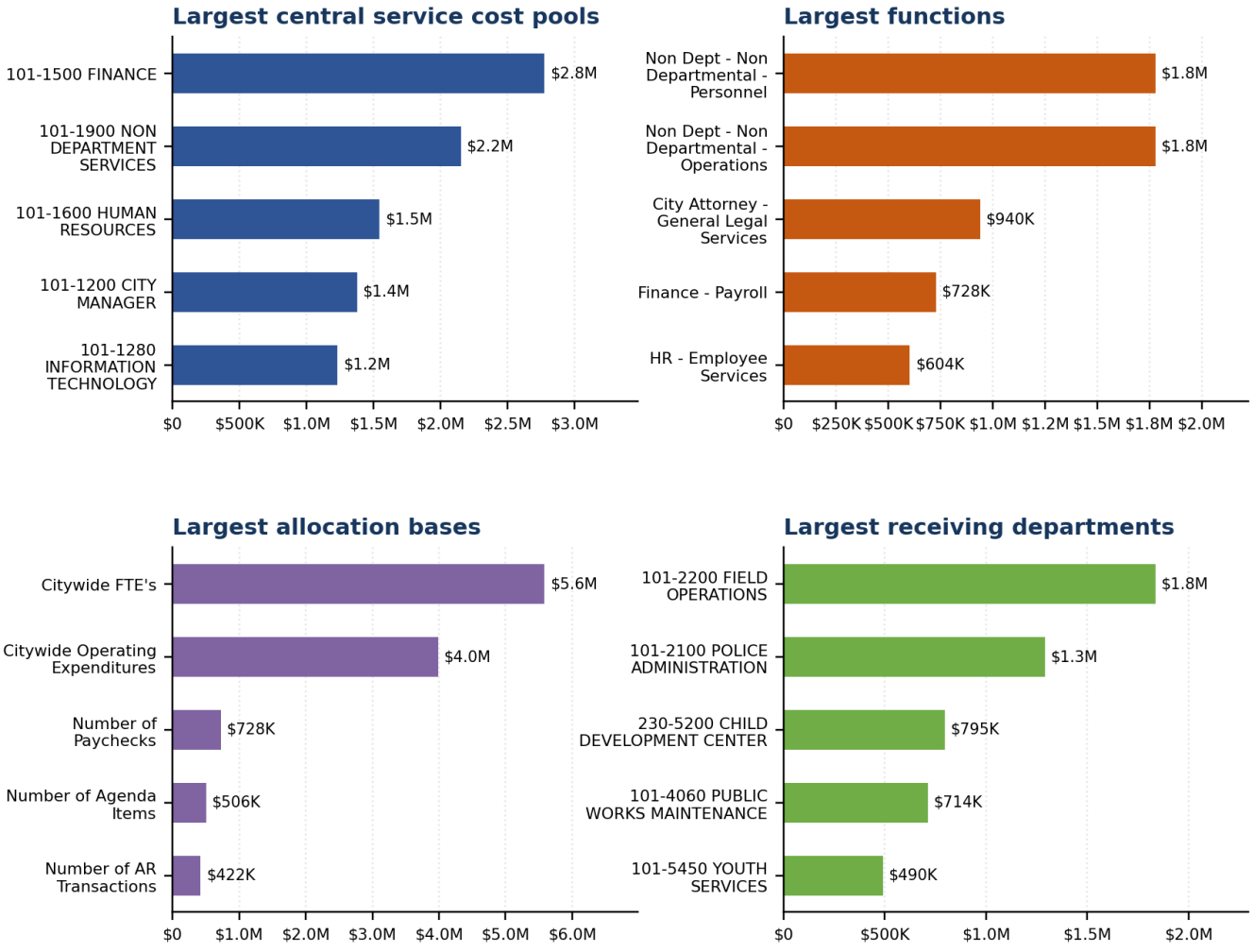
1) Management Report	1
2) Spotlight Report	27
3) Cost Plan Narratives	30
4) Cost Allocation Plan Details	40

1) General Findings - Cost Plan Wide

Total allocated	Central service budget	Incoming costs	Allocated to operating depts
$11,421,102	**$9,675,913**	**$1,745,189**	**$9,675,913**



City of Emeryville, CA - 2025/2026 Budget Full Cost Allocation Plan

Key Takeaways

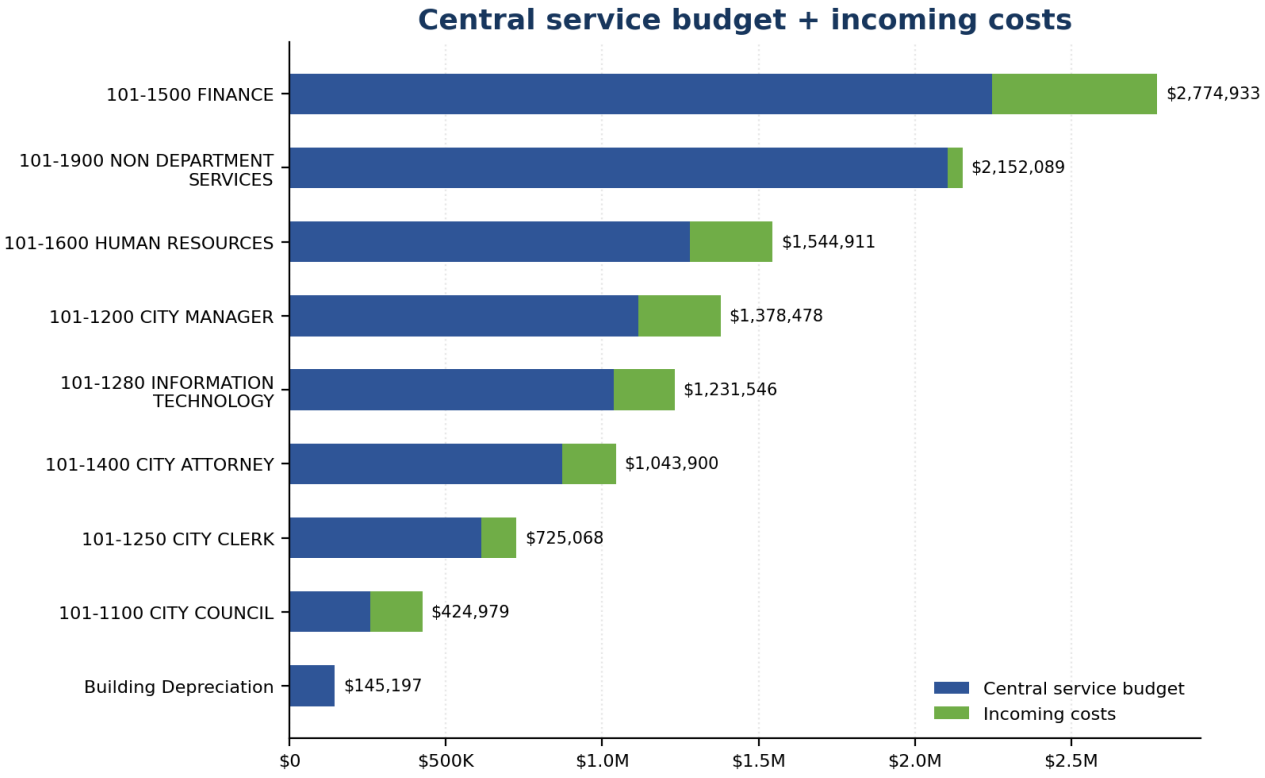
The plan allocates $11,421,102 after adding $1,745,189 of incoming central service costs to $9,675,913 of central service budget.

The largest central service department is 101-1500 FINANCE at $2,774,933.

The largest operating recipient is 101-2200 FIELD OPERATIONS at $1,837,738.

A. Central service costs, incoming costs, and total allocated

Central Service Department	Budget	Incoming	Total Allocated	Incoming %
101-1500 FINANCE	$2,245,548	$529,385	$2,774,933	19.1%
101-1900 NON DEPARTMENT SERVICES	$2,104,123	$47,966	$2,152,089	2.2%
101-1600 HUMAN RESOURCES	$1,281,701	$263,210	$1,544,911	17.0%
101-1200 CITY MANAGER	$1,115,731	$262,747	$1,378,478	19.1%
101-1280 INFORMATION TECHNOLOGY	$1,037,590	$193,956	$1,231,546	15.7%
101-1400 CITY ATTORNEY	$872,022	$171,878	$1,043,900	16.5%
101-1250 CITY CLERK	$614,327	$110,741	$725,068	15.3%
101-1100 CITY COUNCIL	$259,674	$165,305	$424,979	38.9%
Building Depreciation	$145,197	$0	$145,197	0.0%



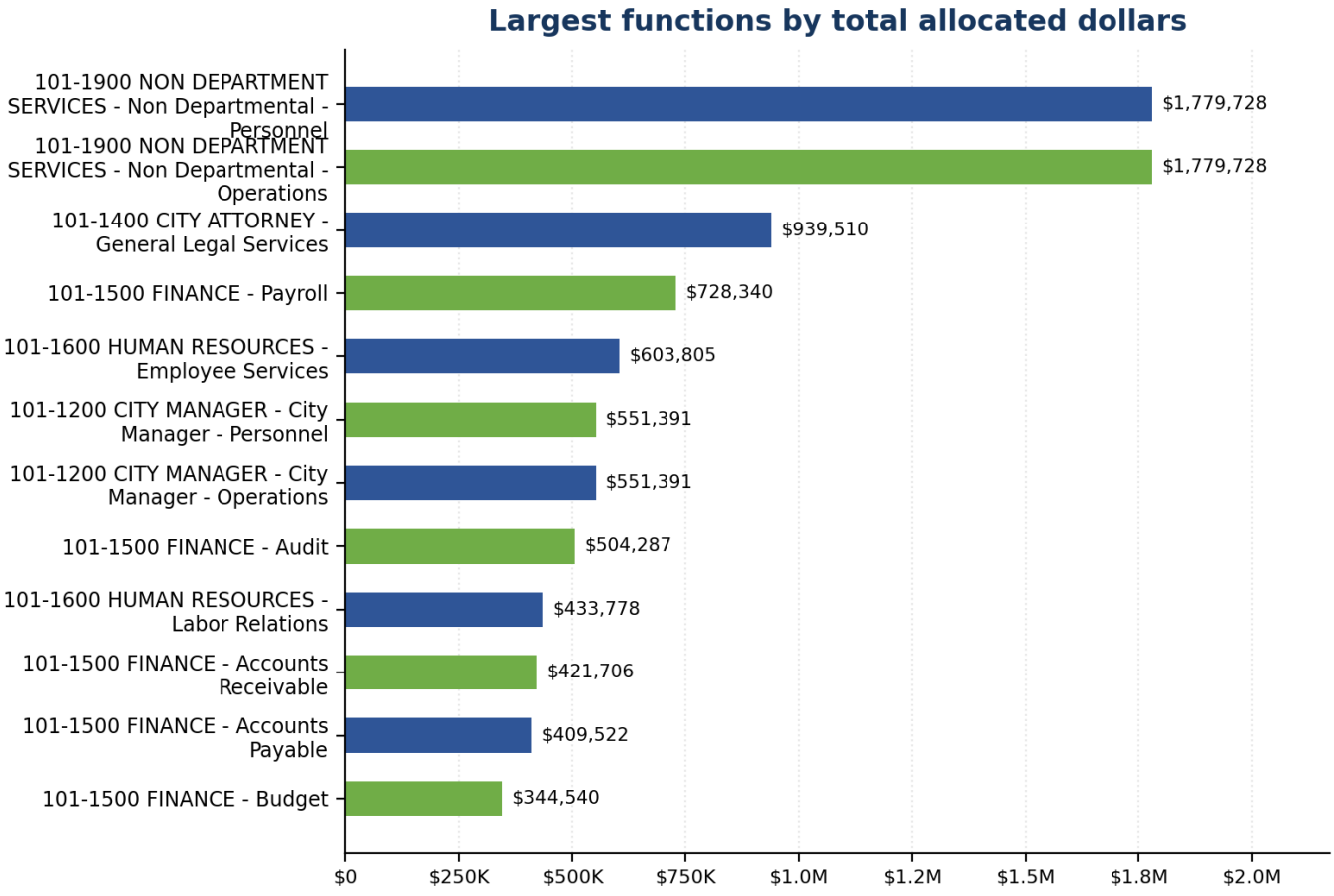
Key Takeaways

101-1500 FINANCE is the largest total cost pool at $2,774,933.

Incoming costs increase the central service pools before final allocation to operating departments.

B. Functions by dollars and percent of total

Rank	Function	Allocated $	% of Plan	Allocation Base
1	101-1900 NON DEPARTMENT SERVICES - Non Departmental - Personnel	$1,779,728	15.6%	Citywide FTE's
2	101-1900 NON DEPARTMENT SERVICES - Non Departmental - Operations	$1,779,728	15.6%	Citywide Operating Expenditures
3	101-1400 CITY ATTORNEY - General Legal Services	$939,510	8.2%	Citywide FTE's
4	101-1500 FINANCE - Payroll	$728,340	6.4%	Number of Paychecks
5	101-1600 HUMAN RESOURCES - Employee Services	$603,805	5.3%	Citywide FTE's
6	101-1200 CITY MANAGER - City Manager - Personnel	$551,391	4.8%	Citywide FTE's
7	101-1200 CITY MANAGER - City Manager - Operations	$551,391	4.8%	Citywide Operating Expenditures
8	101-1500 FINANCE - Audit	$504,287	4.4%	Citywide Operating Expenditures
9	101-1600 HUMAN RESOURCES - Labor Relations	$433,778	3.8%	Citywide FTE's
10	101-1500 FINANCE - Accounts Receivable	$421,706	3.7%	Number of AR Transactions
11	101-1500 FINANCE - Accounts Payable	$409,522	3.6%	Number of AP Transactions
12	101-1500 FINANCE - Budget	$344,540	3.0%	Citywide Operating Expenditures
13	101-1280 INFORMATION TECHNOLOGY - IT Admin	$307,887	2.7%	Citywide FTE's
14	101-1280 INFORMATION TECHNOLOGY - Help Desk	$307,887	2.7%	Number of Help Desk Tickets
15	101-1280 INFORMATION TECHNOLOGY - Network & Infrastructure	$307,887	2.7%	Number of Devices

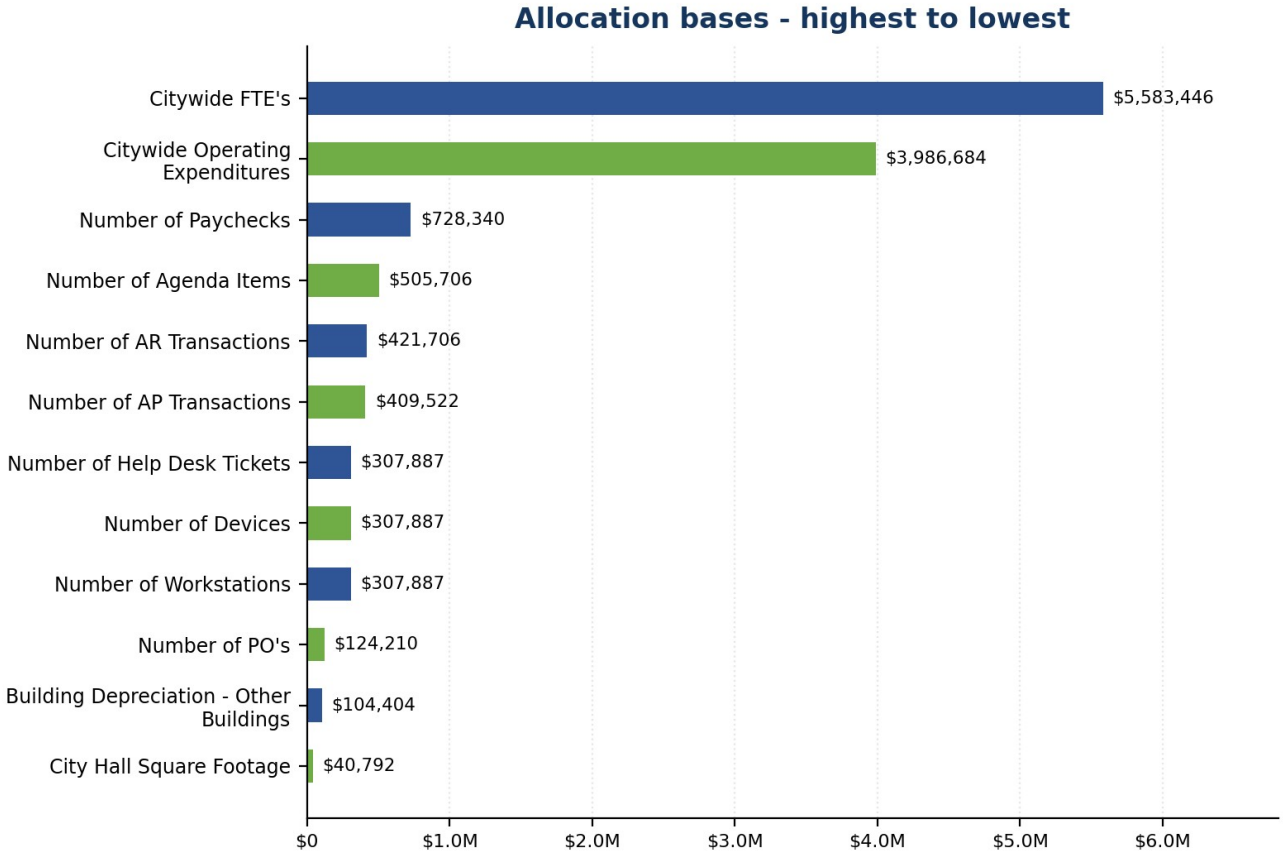


Key Takeaways

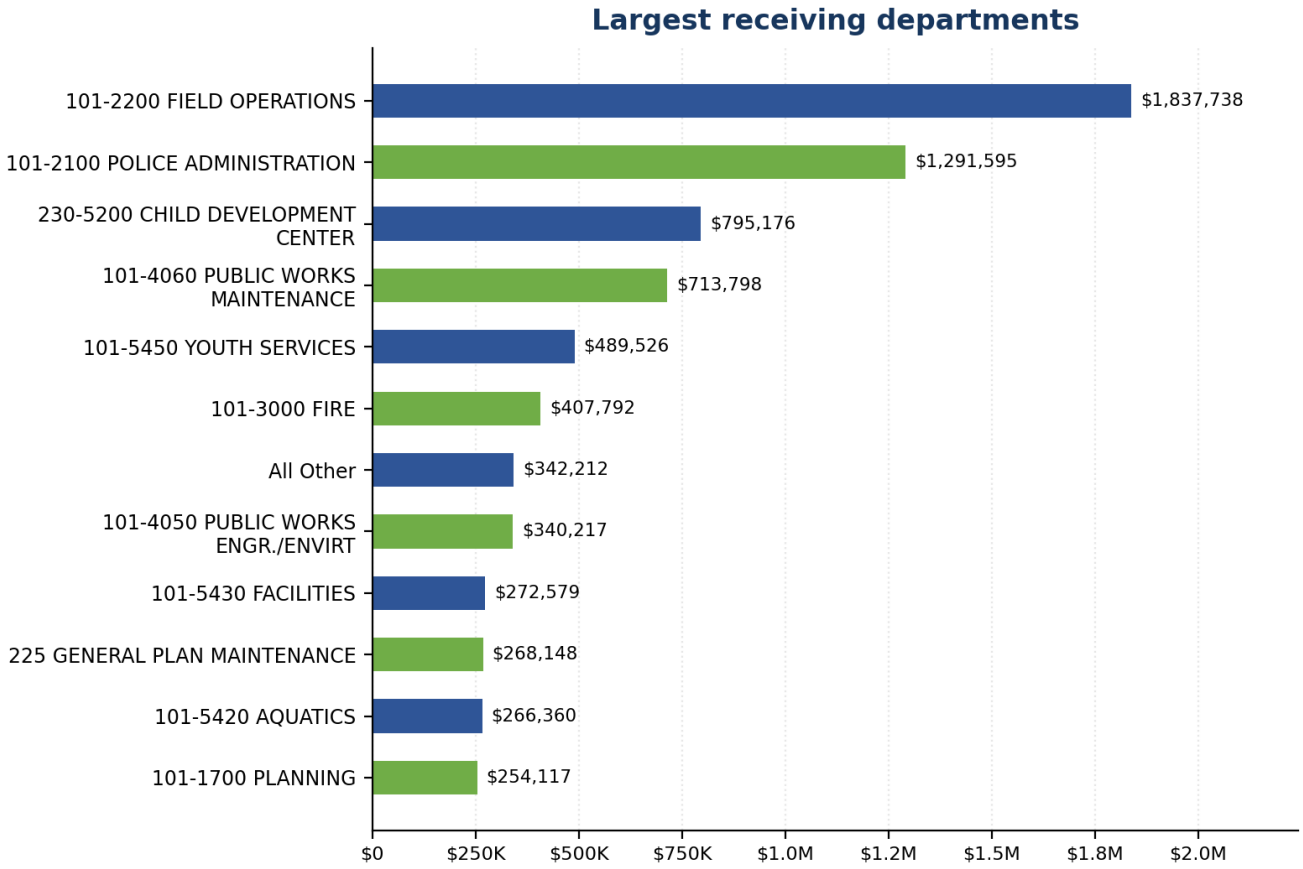
The largest function is 101-1900 NON DEPARTMENT SERVICES - Non Departmental - Personnel at $1,779,728. Function-level review identifies which service components drive the largest shares of the plan.

C. Allocation bases - dollars and percent of total

Rank	Allocation Base	Allocated $	% of Plan
1	Citywide FTE's	$5,583,446	48.9%
2	Citywide Operating Expenditures	$3,986,684	34.9%
3	Number of Paychecks	$728,340	6.4%
4	Number of Agenda Items	$505,706	4.4%
5	Number of AR Transactions	$421,706	3.7%
6	Number of AP Transactions	$409,522	3.6%
7	Number of Help Desk Tickets	$307,887	2.7%
8	Number of Devices	$307,887	2.7%
9	Number of Workstations	$307,887	2.7%
10	Number of PO's	$124,210	1.1%
11	Building Depreciation - Other Buildings	$104,404	0.9%
12	City Hall Square Footage	$40,792	0.4%
13	Attrition	-$1,407,368	-12.3%

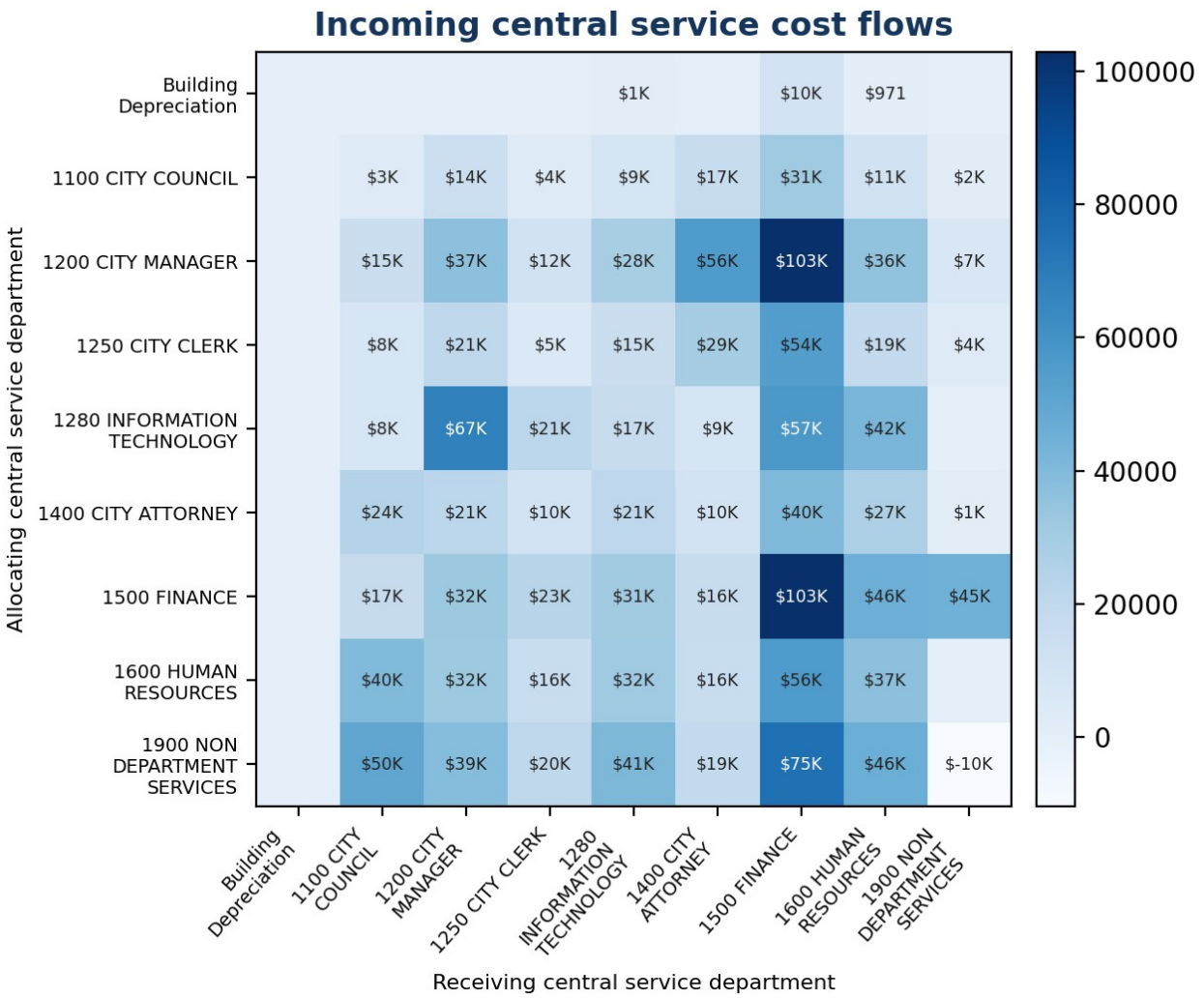


Largest operating departments receiving allocations



Rank	Receiving Department	Allocation $	% of Operating Allocations
1	101-2200 FIELD OPERATIONS	$1,837,738	19.0%
2	101-2100 POLICE ADMINISTRATION	$1,291,595	13.3%
3	230-5200 CHILD DEVELOPMENT CENTER	$795,176	8.2%
4	101-4060 PUBLIC WORKS MAINTENANCE	$713,798	7.4%
5	101-5450 YOUTH SERVICES	$489,526	5.1%
6	101-3000 FIRE	$407,792	4.2%
7	All Other	$342,212	3.5%
8	101-4050 PUBLIC WORKS ENGR./ENVIRT	$340,217	3.5%
9	101-5430 FACILITIES	$272,579	2.8%
10	225 GENERAL PLAN MAINTENANCE	$268,148	2.8%
11	101-5420 AQUATICS	$266,360	2.8%
12	101-1700 PLANNING	$254,117	2.6%
13	101-5000 COMMUNITY SERVICES	$243,346	2.5%
14	101-1730 BUILDING	$221,485	2.3%
15	101-5460 ADULT SERVICES	$215,991	2.2%

D. Incoming costs by central service department



Allocating Department	Receiving Department	Incoming Cost
101-1200 CITY MANAGER	101-1500 FINANCE	$102,918
101-1900 NON DEPARTMENT SERVICES	101-1500 FINANCE	$74,951
101-1280 INFORMATION TECHNOLOGY	101-1200 CITY MANAGER	$67,168
101-1280 INFORMATION TECHNOLOGY	101-1500 FINANCE	$56,952
101-1200 CITY MANAGER	101-1400 CITY ATTORNEY	$55,751
101-1600 HUMAN RESOURCES	101-1500 FINANCE	$55,628
101-1250 CITY CLERK	101-1500 FINANCE	$54,002
101-1900 NON DEPARTMENT SERVICES	101-1100 CITY COUNCIL	$50,157
101-1900 NON DEPARTMENT SERVICES	101-1600 HUMAN RESOURCES	$46,085
101-1500 FINANCE	101-1600 HUMAN RESOURCES	$45,805

Key Takeaways

The heat map summarizes central-service-to-central-service allocations reflected in the $1,745,189 incoming cost total. Large flows compound through the step-down process and warrant focused review for reasonableness.

E. Specific Findings by Central Service Department

Key Takeaways

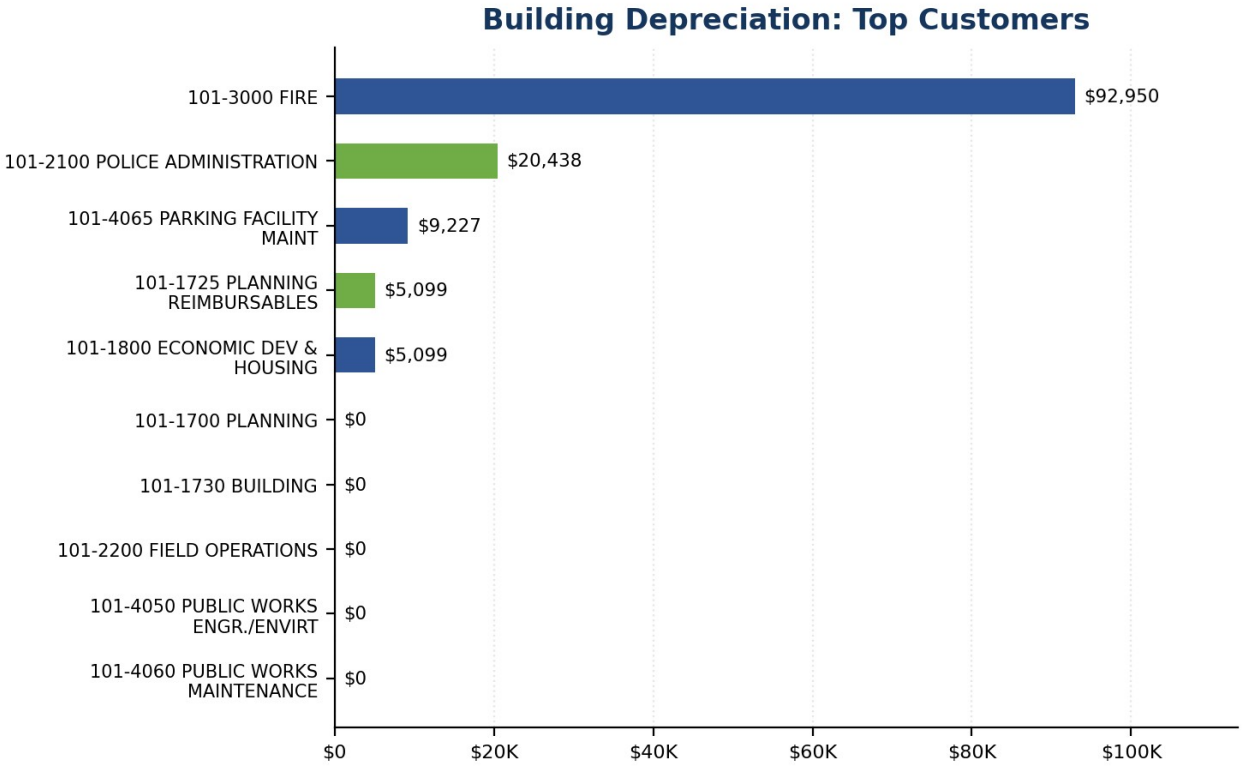
Each central service department is reviewed for customer concentration, allocation bases, function totals, and service-and-supply spread codes.

Top-customer charts use the alternating blue/green treatment throughout for consistent visual comparison.

Central Service	Total Allocated	Top Customer	Top Customer $	Largest Base
101-1500 FINANCE	$2,774,933	101-2200 FIELD OPERATIONS	$382,314	Number of Paychecks
101-1900 NON DEPARTMENT SERVICES	$2,152,089	101-2200 FIELD OPERATIONS	$387,404	Citywide FTE's
101-1600 HUMAN RESOURCES	$1,544,911	101-2200 FIELD OPERATIONS	$307,885	Citywide FTE's
101-1200 CITY MANAGER	$1,378,478	101-2200 FIELD OPERATIONS	$263,614	Citywide FTE's
101-1280 INFORMATION TECHNOLOGY	$1,231,546	101-2100 POLICE ADMINISTRATION	$281,538	Citywide FTE's
101-1400 CITY ATTORNEY	$1,043,900	101-2200 FIELD OPERATIONS	$215,512	Citywide FTE's
101-1250 CITY CLERK	$725,068	101-2200 FIELD OPERATIONS	$138,621	Citywide FTE's
101-1100 CITY COUNCIL	$424,979	101-2200 FIELD OPERATIONS	$81,162	Citywide FTE's
Building Depreciation	$145,197	101-3000 FIRE	$92,950	Building Depreciation - Other Buildings

Building Depreciation

Building Depreciation provides central support services that are allocated to departments and funds benefiting from those services. The plan reports a central service budget of $145,197, incoming central service costs of $0, and total allocated costs of $145,197.



Rank	Top Customer	Allocation $	% of Dept
1	101-3000 FIRE	$92,950	70.0%
2	101-2100 POLICE ADMINISTRATION	$20,438	15.4%
3	101-4065 PARKING FACILITY MAINT	$9,227	6.9%
4	101-1725 PLANNING REIMBURSABLES	$5,099	3.8%
5	101-1800 ECONOMIC DEV & HOUSING	$5,099	3.8%
6	101-1700 PLANNING	$0	0.0%
7	101-1730 BUILDING	$0	0.0%
8	101-2200 FIELD OPERATIONS	$0	0.0%
9	101-4050 PUBLIC WORKS ENGR./ENVIRT	$0	0.0%
10	101-4060 PUBLIC WORKS MAINTENANCE	$0	0.0%

Building Depreciation - Allocation Methods

Function	Allocation Base	Allocated $	% of Department
City Hall	City Hall Square Footage	$40,792	28.1%
Other Buildings	Building Depreciation - Other Buildings	$104,404	71.9%

Service & Supply Spread Codes

Code	Amount	Share of Coded S&S	Meaning
S	$0	0.0%	Salary ratio
P	$0	0.0%	Percent ratio
D	$145,197	100.0%	Direct
X	$0	0.0%	Deduct

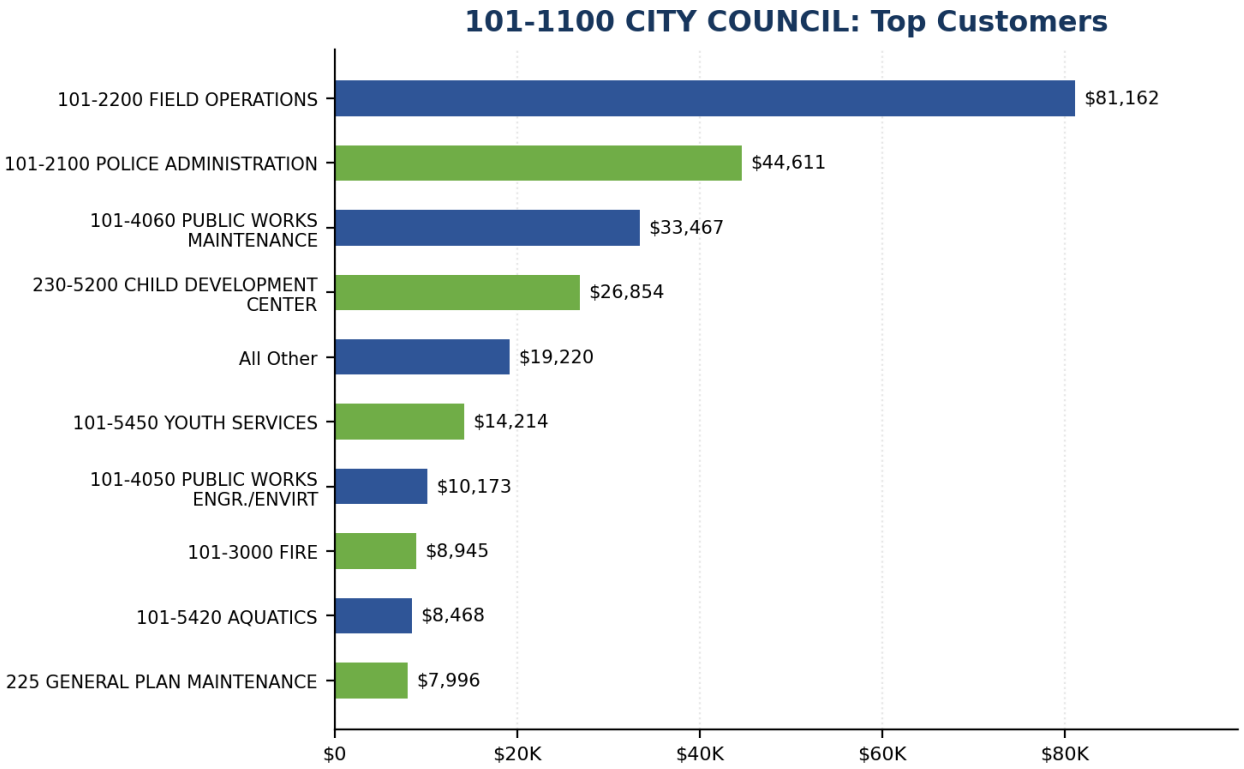
Key Takeaways

The largest function is Other Buildings at $104,404.

The principal service-and-supply spread treatment is D (Direct).

101-1100 CITY COUNCIL

101-1100 CITY COUNCIL provides central support services that are allocated to departments and funds benefiting from those services. The plan reports a central service budget of $259,674, incoming central service costs of $165,305, and total allocated costs of $424,979.



Rank	Top Customer	Allocation $	% of Dept
1	101-2200 FIELD OPERATIONS	$81,162	24.3%
2	101-2100 POLICE ADMINISTRATION	$44,611	13.4%
3	101-4060 PUBLIC WORKS MAINTENANCE	$33,467	10.0%
4	230-5200 CHILD DEVELOPMENT CENTER	$26,854	8.0%
5	All Other	$19,220	5.8%
6	101-5450 YOUTH SERVICES	$14,214	4.3%
7	101-4050 PUBLIC WORKS ENGR./ENVIRT	$10,173	3.0%
8	101-3000 FIRE	$8,945	2.7%
9	101-5420 AQUATICS	$8,468	2.5%
10	225 GENERAL PLAN MAINTENANCE	$7,996	2.4%

101-1100 CITY COUNCIL - Allocation Methods

Function	Allocation Base	Allocated $	% of Department
City Council - Personnel	Citywide FTE's	$169,992	40.0%
City Council - Operations	Citywide Operating Expenditures	$169,992	40.0%
City Council - Governance	Number of Agenda Items	$84,996	20.0%

Service & Supply Spread Codes

Code	Amount	Share of Coded S&S	Meaning
S	$126,156	100.0%	Salary ratio
P	$0	0.0%	Percent ratio
D	$0	0.0%	Direct
X	$0	0.0%	Deduct

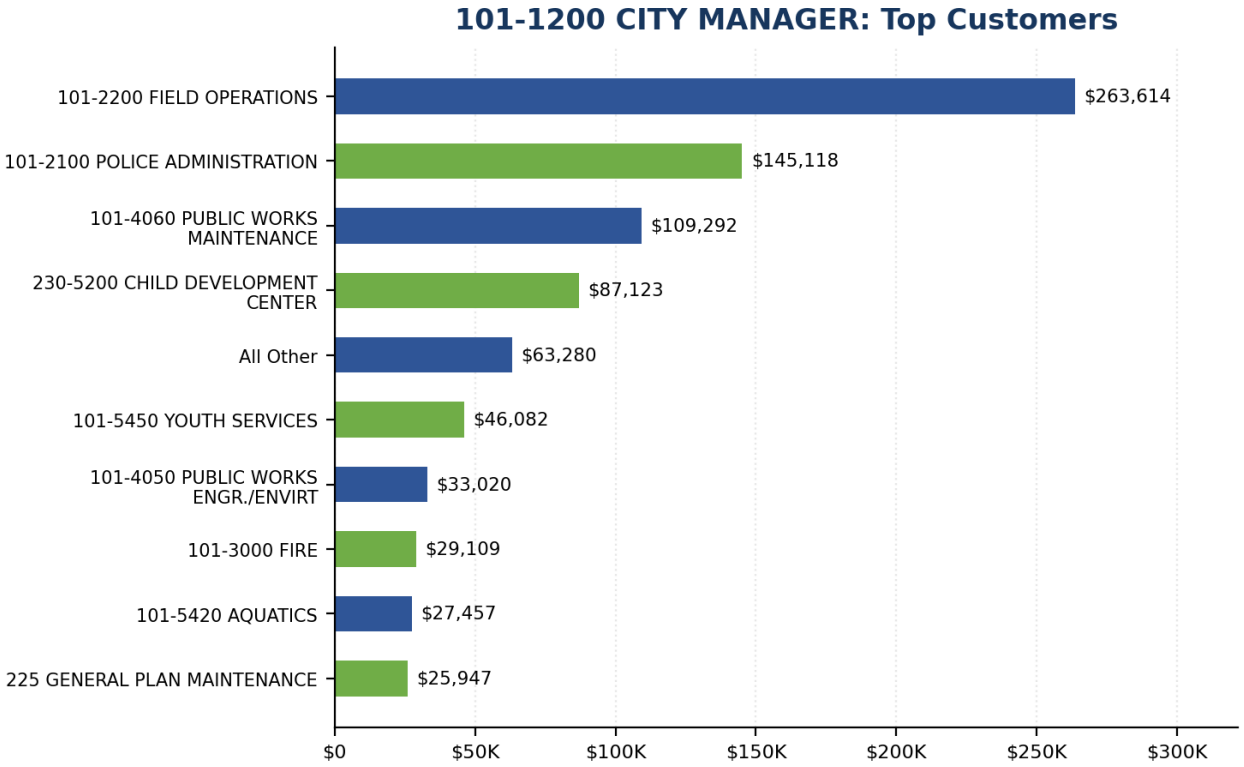
Key Takeaways

The largest function is City Council - Personnel at $169,992.

The principal service-and-supply spread treatment is S (Salary ratio).

101-1200 CITY MANAGER

101-1200 CITY MANAGER provides central support services that are allocated to departments and funds benefiting from those services. The plan reports a central service budget of $1,115,731, incoming central service costs of $262,747, and total allocated costs of $1,378,478.



Rank	Top Customer	Allocation $	% of Dept
1	101-2200 FIELD OPERATIONS	$263,614	24.3%
2	101-2100 POLICE ADMINISTRATION	$145,118	13.4%
3	101-4060 PUBLIC WORKS MAINTENANCE	$109,292	10.1%
4	230-5200 CHILD DEVELOPMENT CENTER	$87,123	8.0%
5	All Other	$63,280	5.8%
6	101-5450 YOUTH SERVICES	$46,082	4.2%
7	101-4050 PUBLIC WORKS ENGR./ENVIRT	$33,020	3.0%
8	101-3000 FIRE	$29,109	2.7%
9	101-5420 AQUATICS	$27,457	2.5%
10	225 GENERAL PLAN MAINTENANCE	$25,947	2.4%

101-1200 CITY MANAGER - Allocation Methods

Function	Allocation Base	Allocated $	% of Department
City Manager - Personnel	Citywide FTE's	$551,391	40.0%
City Manager - Operations	Citywide Operating Expenditures	$551,391	40.0%
City Manager - Governance	Number of Agenda Items	$275,696	20.0%

Service & Supply Spread Codes

Code	Amount	Share of Coded S&S	Meaning
S	$387,435	100.0%	Salary ratio
P	$0	0.0%	Percent ratio
D	$0	0.0%	Direct
X	$0	0.0%	Deduct

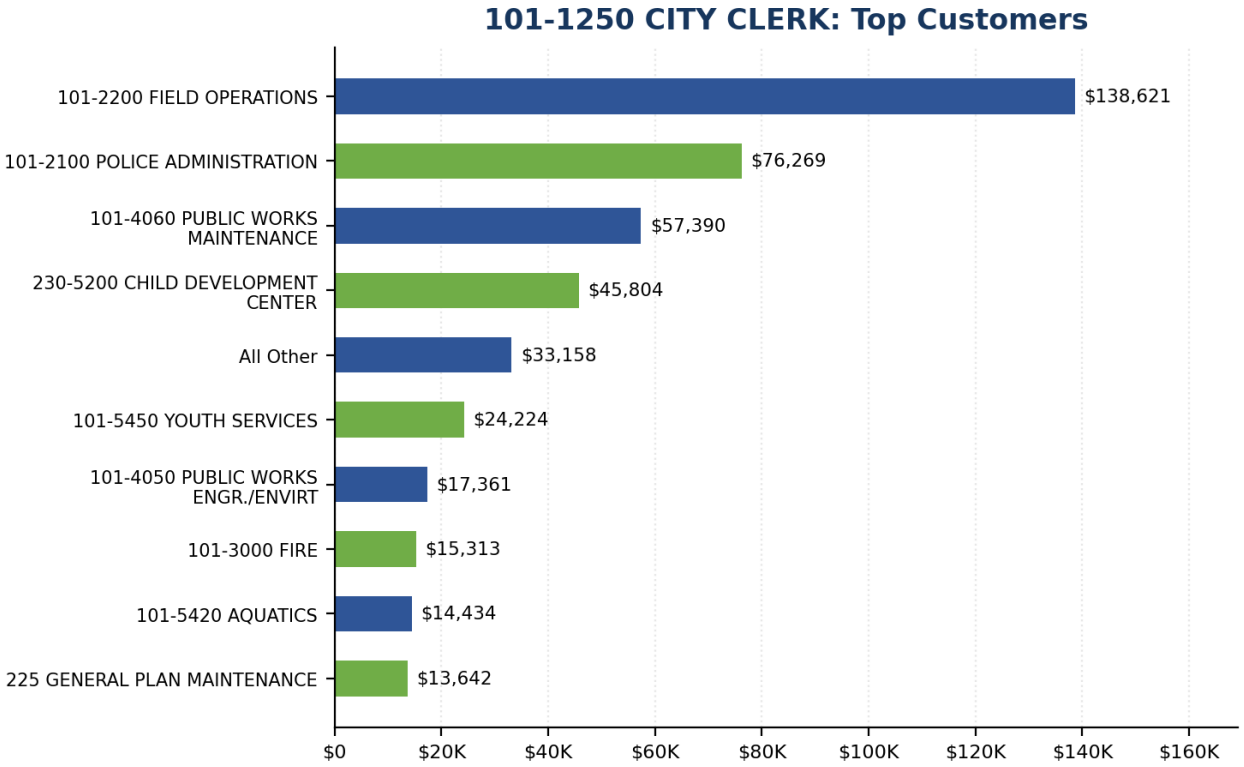
Key Takeaways

The largest function is City Manager - Personnel at $551,391.

The principal service-and-supply spread treatment is S (Salary ratio).

101-1250 CITY CLERK

101-1250 CITY CLERK provides central support services that are allocated to departments and funds benefiting from those services. The plan reports a central service budget of $614,327, incoming central service costs of $110,741, and total allocated costs of $725,068.



Rank	Top Customer	Allocation $	% of Dept
1	101-2200 FIELD OPERATIONS	$138,621	24.3%
2	101-2100 POLICE ADMINISTRATION	$76,269	13.4%
3	101-4060 PUBLIC WORKS MAINTENANCE	$57,390	10.1%
4	230-5200 CHILD DEVELOPMENT CENTER	$45,804	8.0%
5	All Other	$33,158	5.8%
6	101-5450 YOUTH SERVICES	$24,224	4.2%
7	101-4050 PUBLIC WORKS ENGR./ENVIRT	$17,361	3.0%
8	101-3000 FIRE	$15,313	2.7%
9	101-5420 AQUATICS	$14,434	2.5%
10	225 GENERAL PLAN MAINTENANCE	$13,642	2.4%

101-1250 CITY CLERK - Allocation Methods

Function	Allocation Base	Allocated $	% of Department
City Clerk	Citywide FTE's	$290,027	40.0%
Records Management	Citywide Operating Expenditures	$290,027	40.0%
Agenda	Number of Agenda Items	$145,014	20.0%

Service & Supply Spread Codes

Code	Amount	Share of Coded S&S	Meaning
S	$318,181	100.0%	Salary ratio
P	$0	0.0%	Percent ratio
D	$0	0.0%	Direct
X	$0	0.0%	Deduct

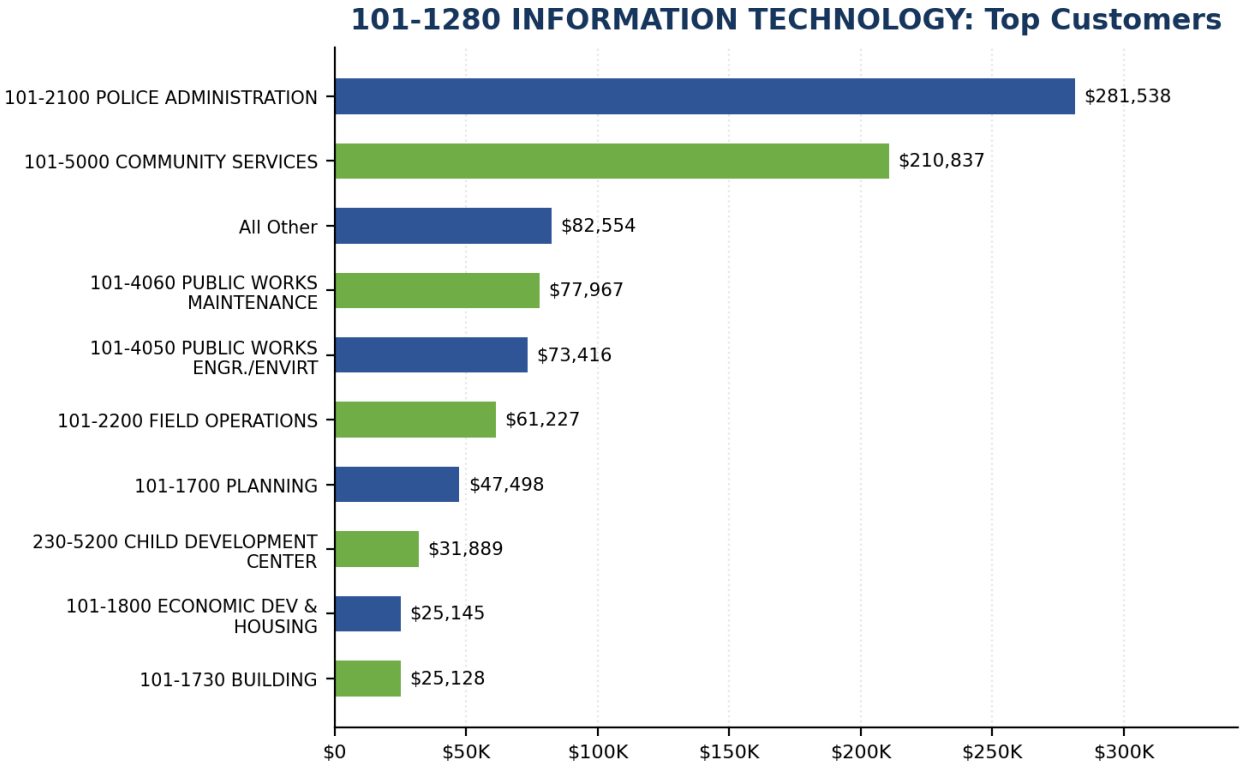
Key Takeaways

The largest function is City Clerk at $290,027.

The principal service-and-supply spread treatment is S (Salary ratio).

101-1280 INFORMATION TECHNOLOGY

101-1280 INFORMATION TECHNOLOGY provides central support services that are allocated to departments and funds benefiting from those services. The plan reports a central service budget of $1,037,590, incoming central service costs of $193,956, and total allocated costs of $1,231,546.



Rank	Top Customer	Allocation $	% of Dept
1	101-2100 POLICE ADMINISTRATION	$281,538	27.8%
2	101-5000 COMMUNITY SERVICES	$210,837	20.9%
3	All Other	$82,554	8.2%
4	101-4060 PUBLIC WORKS MAINTENANCE	$77,967	7.7%
5	101-4050 PUBLIC WORKS ENGR./ENVIRT	$73,416	7.3%
6	101-2200 FIELD OPERATIONS	$61,227	6.1%
7	101-1700 PLANNING	$47,498	4.7%
8	230-5200 CHILD DEVELOPMENT CENTER	$31,889	3.2%
9	101-1800 ECONOMIC DEV & HOUSING	$25,145	2.5%
10	101-1730 BUILDING	$25,128	2.5%

101-1280 INFORMATION TECHNOLOGY - Allocation Methods

Function	Allocation Base	Allocated $	% of Department
IT Admin	Citywide FTE's	$307,887	25.0%
Help Desk	Number of Help Desk Tickets	$307,887	25.0%
Network & Infrastructure	Number of Devices	$307,887	25.0%
Desktop	Number of Workstations	$307,887	25.0%

Service & Supply Spread Codes

Code	Amount	Share of Coded S&S	Meaning
S	$401,688	100.0%	Salary ratio
P	$0	0.0%	Percent ratio
D	$0	0.0%	Direct
X	$0	0.0%	Deduct

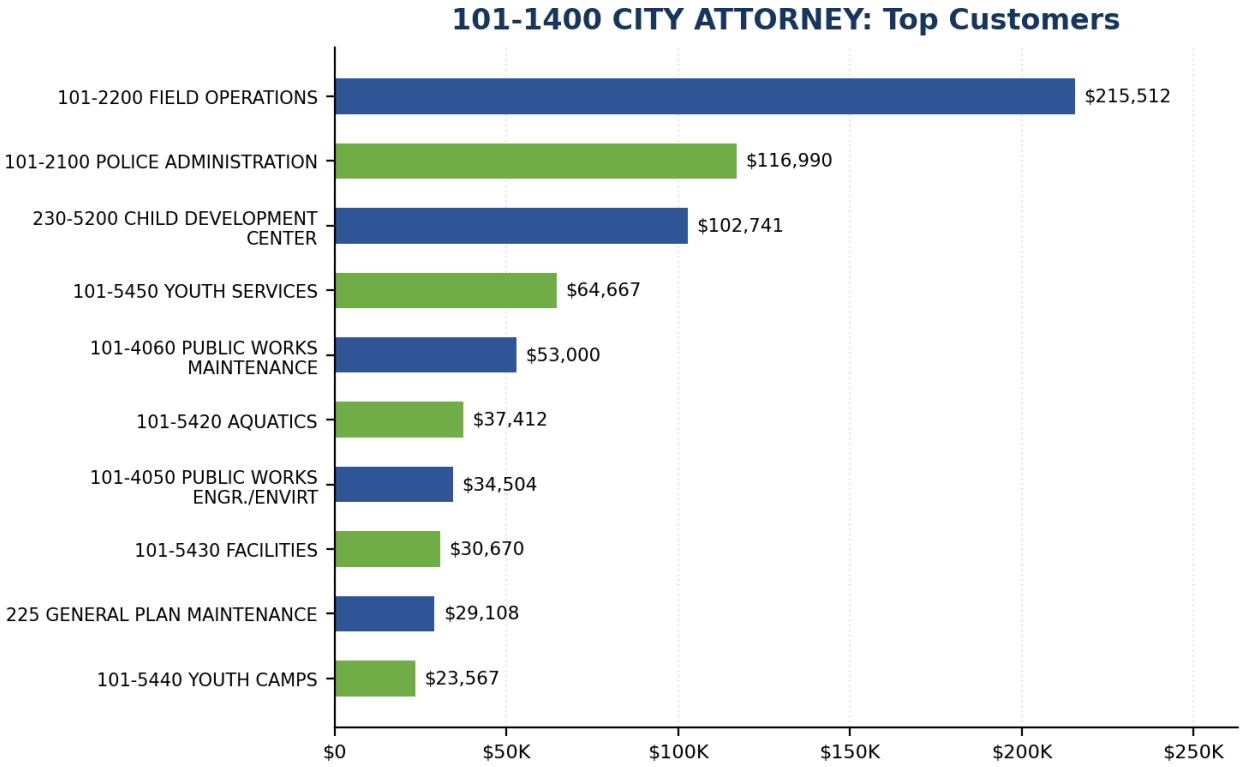
Key Takeaways

The largest function is IT Admin at $307,887.

The principal service-and-supply spread treatment is S (Salary ratio).

101-1400 CITY ATTORNEY

101-1400 CITY ATTORNEY provides central support services that are allocated to departments and funds benefiting from those services. The plan reports a central service budget of $872,022, incoming central service costs of $171,878, and total allocated costs of $1,043,900.



Rank	Top Customer	Allocation $	% of Dept
1	101-2200 FIELD OPERATIONS	$215,512	24.3%
2	101-2100 POLICE ADMINISTRATION	$116,990	13.2%
3	230-5200 CHILD DEVELOPMENT CENTER	$102,741	11.6%
4	101-5450 YOUTH SERVICES	$64,667	7.3%
5	101-4060 PUBLIC WORKS MAINTENANCE	$53,000	6.0%
6	101-5420 AQUATICS	$37,412	4.2%
7	101-4050 PUBLIC WORKS ENGR./ENVIRT	$34,504	3.9%
8	101-5430 FACILITIES	$30,670	3.5%
9	225 GENERAL PLAN MAINTENANCE	$29,108	3.3%
10	101-5440 YOUTH CAMPS	$23,567	2.7%

101-1400 CITY ATTORNEY - Allocation Methods

Function	Allocation Base	Allocated $	% of Department
General Legal Services	Citywide FTE's	$939,510	90.0%
Litigation and Claims	Citywide Operating Expenditures	$104,390	10.0%

Service & Supply Spread Codes

Code	Amount	Share of Coded S&S	Meaning
S	$589,822	100.0%	Salary ratio
P	$0	0.0%	Percent ratio
D	$0	0.0%	Direct
X	$0	0.0%	Deduct

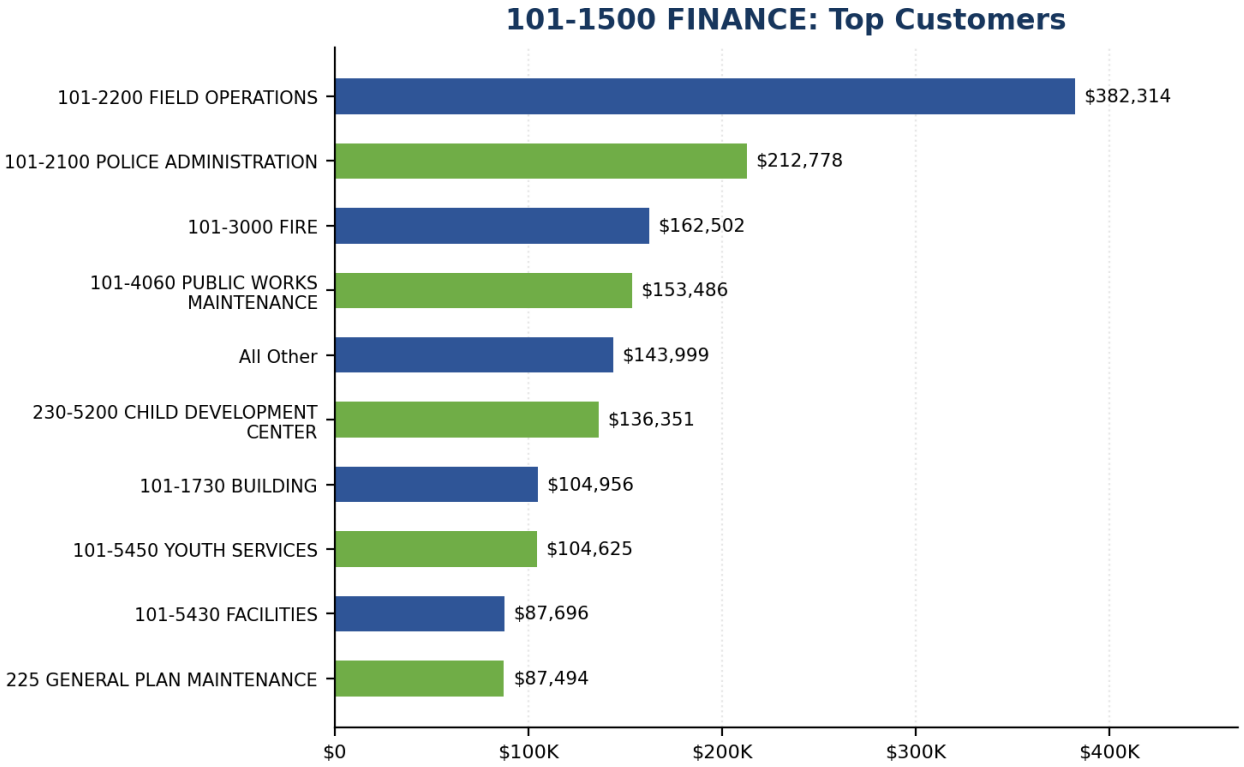
Key Takeaways

The largest function is General Legal Services at $939,510.

The principal service-and-supply spread treatment is S (Salary ratio).

101-1500 FINANCE

101-1500 FINANCE provides central support services that are allocated to departments and funds benefiting from those services. The plan reports a central service budget of $2,245,548, incoming central service costs of $529,385, and total allocated costs of $2,774,933.



Rank	Top Customer	Allocation $	% of Dept
1	101-2200 FIELD OPERATIONS	$382,314	15.5%
2	101-2100 POLICE ADMINISTRATION	$212,778	8.6%
3	101-3000 FIRE	$162,502	6.6%
4	101-4060 PUBLIC WORKS MAINTENANCE	$153,486	6.2%
5	All Other	$143,999	5.8%
6	230-5200 CHILD DEVELOPMENT CENTER	$136,351	5.5%
7	101-1730 BUILDING	$104,956	4.3%
8	101-5450 YOUTH SERVICES	$104,625	4.2%
9	101-5430 FACILITIES	$87,696	3.6%
10	225 GENERAL PLAN MAINTENANCE	$87,494	3.6%

101-1500 FINANCE - Allocation Methods

Function	Allocation Base	Allocated $	% of Department
Accounts Payable	Number of AP Transactions	$409,522	14.8%
Accounts Receivable	Number of AR Transactions	$421,706	15.2%
Budget	Citywide Operating Expenditures	$344,540	12.4%
Purchasing	Number of PO's	$124,210	4.5%
Payroll	Number of Paychecks	$728,340	26.2%
Treasurer	Citywide Operating Expenditures	$242,329	8.7%
Audit	Citywide Operating Expenditures	$504,287	18.2%

Service & Supply Spread Codes

Code	Amount	Share of Coded S&S	Meaning
S	$1,228,062	100.0%	Salary ratio
P	$0	0.0%	Percent ratio
D	$0	0.0%	Direct
X	$0	0.0%	Deduct

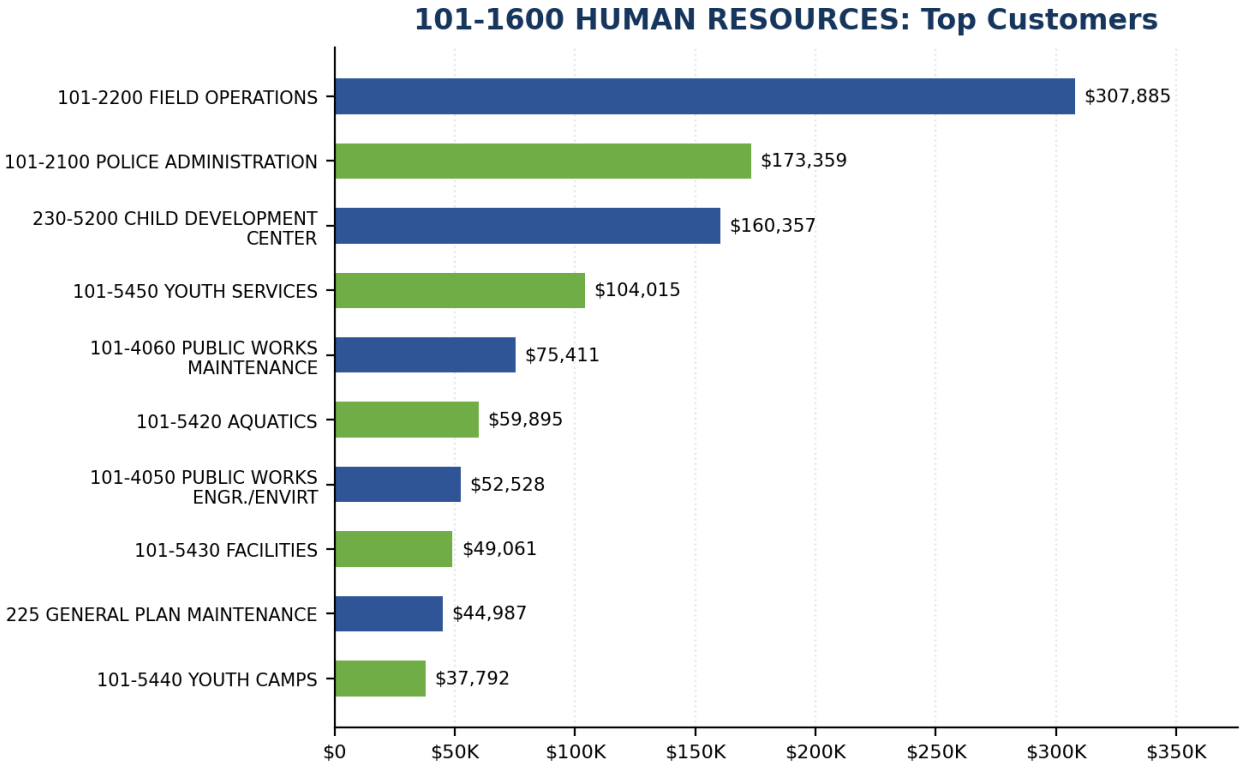
Key Takeaways

The largest function is Payroll at $728,340.

The principal service-and-supply spread treatment is S (Salary ratio).

101-1600 HUMAN RESOURCES

101-1600 HUMAN RESOURCES provides central support services that are allocated to departments and funds benefiting from those services. The plan reports a central service budget of $1,281,701, incoming central service costs of $263,210, and total allocated costs of $1,544,911.



Rank	Top Customer	Allocation $	% of Dept
1	101-2200 FIELD OPERATIONS	$307,885	23.4%
2	101-2100 POLICE ADMINISTRATION	$173,359	13.2%
3	230-5200 CHILD DEVELOPMENT CENTER	$160,357	12.2%
4	101-5450 YOUTH SERVICES	$104,015	7.9%
5	101-4060 PUBLIC WORKS MAINTENANCE	$75,411	5.7%
6	101-5420 AQUATICS	$59,895	4.5%
7	101-4050 PUBLIC WORKS ENGR./ENVIRT	$52,528	4.0%
8	101-5430 FACILITIES	$49,061	3.7%
9	225 GENERAL PLAN MAINTENANCE	$44,987	3.4%
10	101-5440 YOUTH CAMPS	$37,792	2.9%

101-1600 HUMAN RESOURCES - Allocation Methods

Function	Allocation Base	Allocated $	% of Department
Employee Services	Citywide FTE's	$603,805	39.1%
Recruitment and Staffing	Citywide FTE's	$269,621	17.5%
Labor Relations	Citywide FTE's	$433,778	28.1%
Risk Management	Citywide FTE's	$237,707	15.4%

Service & Supply Spread Codes

Code	Amount	Share of Coded S&S	Meaning
S	$549,949	100.0%	Salary ratio
P	$0	0.0%	Percent ratio
D	$0	0.0%	Direct
X	$0	0.0%	Deduct

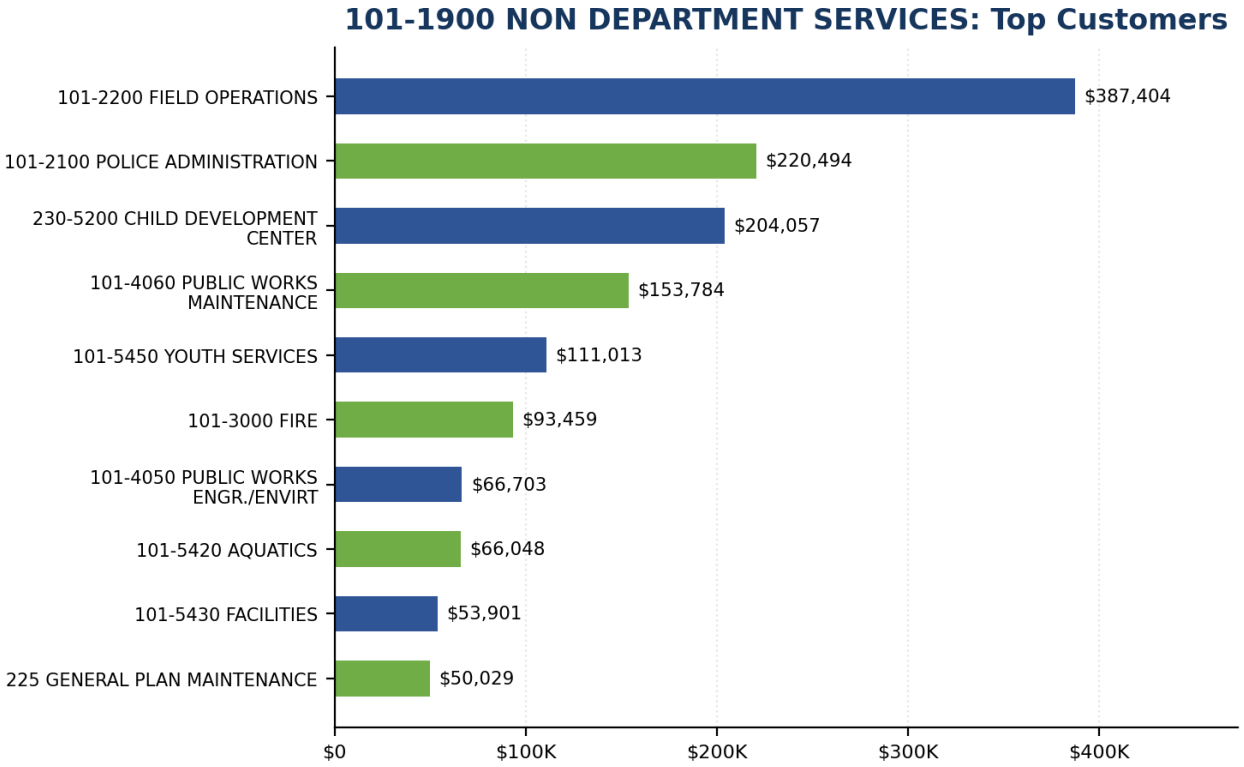
Key Takeaways

The largest function is Employee Services at $603,805.

The principal service-and-supply spread treatment is S (Salary ratio).

101-1900 NON DEPARTMENT SERVICES

101-1900 NON DEPARTMENT SERVICES provides central support services that are allocated to departments and funds benefiting from those services. The plan reports a central service budget of $2,104,123, incoming central service costs of $47,966, and total allocated costs of $2,152,089.



Rank	Top Customer	Allocation $	% of Dept
1	101-2200 FIELD OPERATIONS	$387,404	20.7%
2	101-2100 POLICE ADMINISTRATION	$220,494	11.8%
3	230-5200 CHILD DEVELOPMENT CENTER	$204,057	10.9%
4	101-4060 PUBLIC WORKS MAINTENANCE	$153,784	8.2%
5	101-5450 YOUTH SERVICES	$111,013	5.9%
6	101-3000 FIRE	$93,459	5.0%
7	101-4050 PUBLIC WORKS ENGR./ENVIRT	$66,703	3.6%
8	101-5420 AQUATICS	$66,048	3.5%
9	101-5430 FACILITIES	$53,901	2.9%
10	225 GENERAL PLAN MAINTENANCE	$50,029	2.7%

101-1900 NON DEPARTMENT SERVICES - Allocation Methods

Function	Allocation Base	Allocated $	% of Department
Non Departmental - Personnel	Citywide FTE's	$1,779,728	82.7%
Non Departmental - Operations	Citywide Operating Expenditures	$1,779,728	82.7%
Attrition	Attrition	-$1,407,368	-65.4%

Service & Supply Spread Codes

Code	Amount	Share of Coded S&S	Meaning
S	$2,904,485	53.7%	Salary ratio
P	$0	0.0%	Percent ratio
D	-$1,376,000	25.4%	Direct
X	$1,129,121	20.9%	Deduct

Key Takeaways

The largest function is Non Departmental - Personnel at $1,779,728.

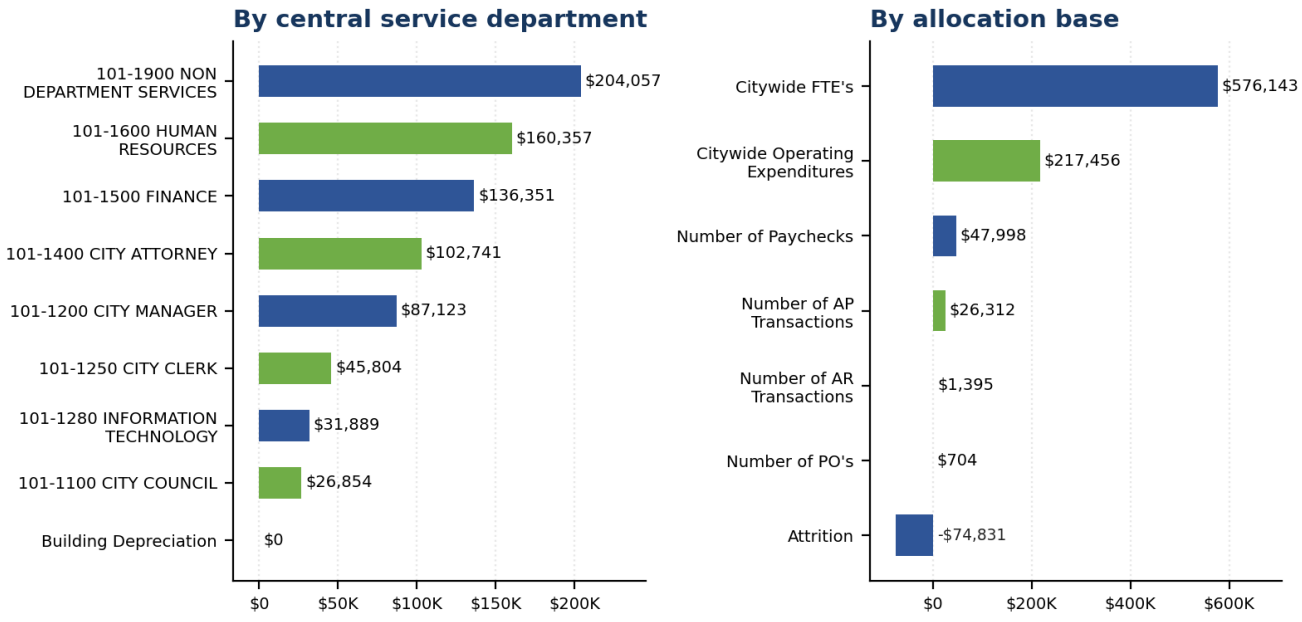
The principal service-and-supply spread treatment is S (Salary ratio).

2) Spotlight Report - 230-5200 CHILD DEVELOPMENT CENTER

230-5200 CHILD DEVELOPMENT CENTER Spotlight

Total allocations received

$795,176



Key Takeaways

The Child Development Center receives $795,176 in total central service allocations.

The largest central service allocation is 101-1900 NON DEPARTMENT SERVICES at $204,057, or 25.7% of the total.

The largest allocation base affecting the Child Development Center is Citywide FTE's at $576,143.

Spotlight - Allocations by Central Service Department

Rank	Allocating Department	Allocation $	% of Spotlight
1	101-1900 NON DEPARTMENT SERVICES	$204,057	25.7%
2	101-1600 HUMAN RESOURCES	$160,357	20.2%
3	101-1500 FINANCE	$136,351	17.1%
4	101-1400 CITY ATTORNEY	$102,741	12.9%
5	101-1200 CITY MANAGER	$87,123	11.0%
6	101-1250 CITY CLERK	$45,804	5.8%
7	101-1280 INFORMATION TECHNOLOGY	$31,889	4.0%
8	101-1100 CITY COUNCIL	$26,854	3.4%
9	Building Depreciation	$0	0.0%

Allocation bases represented

Allocation Base	Allocation $	% of Spotlight
Citywide FTE's	$576,143	72.5%
Citywide Operating Expenditures	$217,456	27.3%
Number of Paychecks	$47,998	6.0%
Number of AP Transactions	$26,312	3.3%
Number of AR Transactions	$1,395	0.2%
Number of PO's	$704	0.1%
Attrition	-$74,831	-9.4%

Spotlight - Function Detail

Central Service	Function	Allocation Base	Allocation $	%
101-1900 NON DEPARTMENT SERVICES	Non Departmental - Personnel	Citywide FTE's	$182,255	22.9%
101-1400 CITY ATTORNEY	General Legal Services	Citywide FTE's	$97,040	12.2%
101-1900 NON DEPARTMENT SERVICES	Non Departmental - Operations	Citywide Operating Expenditures	$96,633	12.2%
101-1600 HUMAN RESOURCES	Employee Services	Citywide FTE's	$62,673	7.9%
101-1200 CITY MANAGER	City Manager - Personnel	Citywide FTE's	$57,026	7.2%
101-1500 FINANCE	Payroll	Number of Paychecks	$47,998	6.0%
101-1600 HUMAN RESOURCES	Labor Relations	Citywide FTE's	$45,025	5.7%
101-1280 INFORMATION TECHNOLOGY	IT Admin	Citywide FTE's	$31,889	4.0%
101-1200 CITY MANAGER	City Manager - Operations	Citywide Operating Expenditures	$30,098	3.8%
101-1250 CITY CLERK	City Clerk	Citywide FTE's	$29,971	3.8%
101-1600 HUMAN RESOURCES	Recruitment and Staffing	Citywide FTE's	$27,986	3.5%
101-1500 FINANCE	Audit	Citywide Operating Expenditures	$27,703	3.5%
101-1500 FINANCE	Accounts Payable	Number of AP Transactions	$26,312	3.3%
101-1600 HUMAN RESOURCES	Risk Management	Citywide FTE's	$24,673	3.1%
101-1500 FINANCE	Budget	Citywide Operating Expenditures	$18,927	2.4%
101-1100 CITY COUNCIL	City Council - Personnel	Citywide FTE's	$17,605	2.2%
101-1250 CITY CLERK	Records Management	Citywide Operating Expenditures	$15,833	2.0%
101-1500 FINANCE	Treasurer	Citywide Operating Expenditures	$13,312	1.7%
101-1100 CITY COUNCIL	City Council - Operations	Citywide Operating Expenditures	$9,249	1.2%
101-1400 CITY ATTORNEY	Litigation and Claims	Citywide Operating Expenditures	$5,701	0.7%
101-1500 FINANCE	Accounts Receivable	Number of AR Transactions	$1,395	0.2%
101-1500 FINANCE	Purchasing	Number of PO's	$704	0.1%
101-1900 NON DEPARTMENT SERVICES	Attrition	Attrition	-$74,831	-9.4%

Key Takeaways

The function detail identifies the service components and allocation bases that produce the Child Development Center allocation.

FTE-based and operating-expenditure-based functions represent broad organizational workload, while transaction and usage bases target specific service demand.

3) Cost Plan Narratives

California local governments use cost allocation plans to identify, accumulate, and distribute the costs of central support services to the departments, programs, and funds that benefit from those services. A well-supported plan improves transparency, promotes consistent cost recovery, and documents a reasonable relationship between the cost incurred and the allocation base selected.

The narratives below are written from the underlying 2025/2026 Emeryville cost plan schedules. They summarize each central service department, its functions, major service-and-supply costs, and the allocation bases used to distribute each function.

Cost Plan Parameters

Metric	Amount
Central service budget	$9,675,913
Incoming central service costs	$1,745,189
Total allocated	$11,421,102
Allocated to operating departments	$9,675,913
Number of central service cost pools	9

Building Depreciation

Building Depreciation is a central service cost pool in the City of Emeryville's 2025/2026 Full Cost Allocation Plan. The department's costs are organized into the following functions: City Hall, Other Buildings. Total costs after incoming allocations are $145,197.

Large service and supply items include Building Depreciation $145,197 (D).

Function	Allocated $	Allocation Base	Why this base is used
City Hall	$40,792	City Hall Square Footage	Square footage aligns facility cost recovery with the space occupied by each user.
Other Buildings	$104,404	Building Depreciation - Other Buildings	Depreciation is assigned to the departments benefiting from the identified non-City Hall buildings.

Key Takeaways

The department's largest function is Other Buildings at $104,404.

Incoming costs add $0 to the department before final outward allocation.

101-1100 CITY COUNCIL

101-1100 CITY COUNCIL is a central service cost pool in the City of Emeryville's 2025/2026 Full Cost Allocation Plan. The department's costs are organized into the following functions: City Council - Personnel, City Council - Operations, City Council - Governance. Total costs after incoming allocations are $424,979.

Large service and supply items include Fringe Benefits $82,800 (S); 77960 TECHNOLOGY CHARGE $11,287 (S); 84150 TRAVEL, CONFER & MEETING $10,000 (S); 84200 MAYORS CONF & HOSTING $6,500 (S); 84100 MEMBERSHIPS & DUES $4,727 (S).

Function	Allocated $	Allocation Base	Why this base is used
City Council - Personnel	$169,992	Citywide FTE's	FTEs are a practical proxy for organization-wide staffing demand and recurring support workload.
City Council - Operations	$169,992	Citywide Operating Expenditures	Operating expenditures reflect the relative financial scale and activity level of departments.
City Council - Governance	$84,996	Number of Agenda Items	Agenda items directly measure governance and meeting-related workload.

Key Takeaways

The department's largest function is City Council - Personnel at $169,992.

Incoming costs add $165,305 to the department before final outward allocation.

101-1200 CITY MANAGER

101-1200 CITY MANAGER is a central service cost pool in the City of Emeryville's 2025/2026 Full Cost Allocation Plan. The department's costs are organized into the following functions: City Manager - Personnel, City Manager - Operations, City Manager - Governance. Total costs after incoming allocations are $1,378,478.

Large service and supply items include Fringe Benefits $325,758 (S); 80050 PROFESSIONAL SERVICES $30,000 (S); 77960 TECHNOLOGY CHARGE $11,162 (S); 84150 TRAVEL, CONFER & MEETING $7,800 (S); 84100 MEMBERSHIPS & DUES $7,500 (S).

Function	Allocated $	Allocation Base	Why this base is used
City Manager - Personnel	$551,391	Citywide FTE's	FTEs are a practical proxy for organization-wide staffing demand and recurring support workload.
City Manager - Operations	$551,391	Citywide Operating Expenditures	Operating expenditures reflect the relative financial scale and activity level of departments.
City Manager - Governance	$275,696	Number of Agenda Items	Agenda items directly measure governance and meeting-related workload.

Key Takeaways

The department's largest function is City Manager - Personnel at $551,391.

Incoming costs add $262,747 to the department before final outward allocation.

101-1250 CITY CLERK

101-1250 CITY CLERK is a central service cost pool in the City of Emeryville's 2025/2026 Full Cost Allocation Plan. The department's costs are organized into the following functions: City Clerk, Records Management, Agenda. Total costs after incoming allocations are $725,068.

Large service and supply items include Fringe Benefits $154,557 (S); 80050 PROFESSIONAL SERVICES $76,000 (S); 77960 TECHNOLOGY CHARGE $26,100 (S); 85100 RECORDS STORAGE RENTAL $25,000 (S); 82000 ADVERTISING $8,000 (S).

Function	Allocated $	Allocation Base	Why this base is used
City Clerk	$290,027	Citywide FTE's	FTEs are a practical proxy for organization-wide staffing demand and recurring support workload.
Records Management	$290,027	Citywide Operating Expenditures	Operating expenditures reflect the relative financial scale and activity level of departments.
Agenda	$145,014	Number of Agenda Items	Agenda items directly measure governance and meeting-related workload.

Key Takeaways

The department's largest function is City Clerk at $290,027.

Incoming costs add $110,741 to the department before final outward allocation.

101-1280 INFORMATION TECHNOLOGY

101-1280 INFORMATION TECHNOLOGY is a central service cost pool in the City of Emeryville's 2025/2026 Full Cost Allocation Plan. The department's costs are organized into the following functions: IT Admin, Help Desk, Network & Infrastructure, Desktop. Total costs after incoming allocations are $1,231,546.

Large service and supply items include Fringe Benefits $354,834 (S); 80050 PROFESSIONAL SERVICES $25,000 (S); 77960 TECHNOLOGY CHARGE $11,354 (S); 73000 OFFICE SUPPLIES $3,000 (S); 84000 EDUCATION AND TRAINING $3,000 (S).

Function	Allocated $	Allocation Base	Why this base is used
IT Admin	$307,887	Citywide FTE's	FTEs are a practical proxy for organization-wide staffing demand and recurring support workload.
Help Desk	$307,887	Number of Help Desk Tickets	Help desk tickets measure actual support incidents generated by users.
Network & Infrastructure	$307,887	Number of Devices	Device counts approximate network and infrastructure demand.
Desktop	$307,887	Number of Workstations	Workstation counts measure desktop support and endpoint usage.

Key Takeaways

The department's largest function is IT Admin at $307,887.

Incoming costs add $193,956 to the department before final outward allocation.

101-1400 CITY ATTORNEY

101-1400 CITY ATTORNEY is a central service cost pool in the City of Emeryville's 2025/2026 Full Cost Allocation Plan. The department's costs are organized into the following functions: General Legal Services, Litigation and Claims. Total costs after incoming allocations are $1,043,900.

Large service and supply items include 80050 PROFESSIONAL SERVICES $315,000 (S); 80100 LEGAL SERVICES $150,000 (S); Fringe Benefits $97,930 (S); 77960 TECHNOLOGY CHARGE $5,617 (S); 84150 TRAVEL, CONFER & MEETING $3,675 (S).

Function	Allocated $	Allocation Base	Why this base is used
General Legal Services	$939,510	Citywide FTE's	FTEs are a practical proxy for organization-wide staffing demand and recurring support workload.
Litigation and Claims	$104,390	Citywide Operating Expenditures	Operating expenditures reflect the relative financial scale and activity level of departments.

Key Takeaways

The department's largest function is General Legal Services at $939,510.

Incoming costs add $171,878 to the department before final outward allocation.

101-1500 FINANCE

101-1500 FINANCE is a central service cost pool in the City of Emeryville's 2025/2026 Full Cost Allocation Plan. The department's costs are organized into the following functions: Accounts Payable, Accounts Receivable, Budget, Purchasing, Payroll, Treasurer, Audit. Total costs after incoming allocations are $2,774,933.

Large service and supply items include Fringe Benefits $512,332 (S); 80050 PROFESSIONAL SERVICES $446,900 (S); 77260 SOFTWARE SUBCRIPTIONS $110,000 (S); 80030 REVENUE AUDIT SERVICES $70,000 (S); 77960 TECHNOLOGY CHARGE $17,881 (S).

Function	Allocated $	Allocation Base	Why this base is used
Accounts Payable	$409,522	Number of AP Transactions	AP transaction volume measures invoice/payment processing workload.
Accounts Receivable	$421,706	Number of AR Transactions	AR transaction volume measures receivable processing workload.
Budget	$344,540	Citywide Operating Expenditures	Operating expenditures reflect the relative financial scale and activity level of departments.
Purchasing	$124,210	Number of PO's	Purchase order counts measure procurement processing activity.
Payroll	$728,340	Number of Paychecks	Paycheck counts measure recurring payroll processing workload.
Treasurer	$242,329	Citywide Operating Expenditures	Operating expenditures reflect the relative financial scale and activity level of departments.
Audit	$504,287	Citywide Operating Expenditures	Operating expenditures reflect the relative financial scale and activity level of departments.

Key Takeaways

The department's largest function is Payroll at $728,340.

Incoming costs add $529,385 to the department before final outward allocation.

101-1600 HUMAN RESOURCES

101-1600 HUMAN RESOURCES is a central service cost pool in the City of Emeryville's 2025/2026 Full Cost Allocation Plan. The department's costs are organized into the following functions: Employee Services, Recruitment and Staffing, Labor Relations, Risk Management. Total costs after incoming allocations are $1,544,911.

Large service and supply items include Fringe Benefits $329,077 (S); 80050 PROFESSIONAL SERVICES $100,000 (S); 77260 SOFTWARE SUBCRIPTIONS $30,000 (S); 77960 TECHNOLOGY CHARGE $12,872 (S); 87080 EMPLOYEE RECOGNITIION $11,000 (S).

Function	Allocated $	Allocation Base	Why this base is used
Employee Services	$603,805	Citywide FTE's	FTEs are a practical proxy for organization-wide staffing demand and recurring support workload.
Recruitment and Staffing	$269,621	Citywide FTE's	FTEs are a practical proxy for organization-wide staffing demand and recurring support workload.
Labor Relations	$433,778	Citywide FTE's	FTEs are a practical proxy for organization-wide staffing demand and recurring support workload.
Risk Management	$237,707	Citywide FTE's	FTEs are a practical proxy for organization-wide staffing demand and recurring support workload.

Key Takeaways

The department's largest function is Employee Services at $603,805.

Incoming costs add $263,210 to the department before final outward allocation.

101-1900 NON DEPARTMENT SERVICES

101-1900 NON DEPARTMENT SERVICES is a central service cost pool in the City of Emeryville's 2025/2026 Full Cost Allocation Plan. The department's costs are organized into the following functions: Non Departmental - Personnel, Non Departmental - Operations, Attrition. Total costs after incoming allocations are $2,152,089.

Large service and supply items include 79050 INSURANCE $1,771,465 (S); 71005 ATTRITION -$1,376,000 (D); 99170 TRANSFER TO FUND 805 $760,771 (X); 99870 TRANS TO FD 345 FOR COP $368,350 (X); 77030 FACILITY OPERATG CHARGES $284,995 (S).

Function	Allocated $	Allocation Base	Why this base is used
Non Departmental - Personnel	$1,779,728	Citywide FTE's	FTEs are a practical proxy for organization-wide staffing demand and recurring support workload.
Non Departmental - Operations	$1,779,728	Citywide Operating Expenditures	Operating expenditures reflect the relative financial scale and activity level of departments.
Attrition	-$1,407,368	Attrition	The attrition amount is treated as a direct adjustment rather than a general workload allocation.

Key Takeaways

The department's largest function is Non Departmental - Personnel at $1,779,728.

Incoming costs add $47,966 to the department before final outward allocation.

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Overall Summary

Overall Total	**$ 4,400,938**	**$ 5,274,975**	**$ 1,129,121**	**$ -**	**$ 9,675,913**	**$ -**	**$ 1,745,189**	**$ 11,421,102**	**$ -**	**$ 11,421,102**	**$ 1,745,189**	**$ 9,675,913**

	CS Department	Total Salary	Total Cost	Total Deductions	Direct Bills	Total Budget	Unallocated Budget	Incoming Costs	Total Budget + Incoming Costs	Unallocated Incoming Costs	Total Allocated	Total Budget Allocated to CS Departments	Total Budget Allocated to O Departments
1	Building Depreciation	$ -	$ 145,197	$ -	$ -	$ 145,197	$ -	$ -	$ 145,197	$ -	$ 145,197	$ 12,383	$ 132,813
2	101-1100 CITY COUNCIL	$ 133,518	$ 126,156	$ -	$ -	$ 259,674	$ -	$ 165,305	$ 424,979	$ -	$ 424,979	$ 90,965	$ 334,015
3	101-1200 CITY MANAGER	$ 728,296	$ 387,435	$ -	$ -	$ 1,115,731	$ -	$ 262,747	$ 1,378,478	$ -	$ 1,378,478	$ 292,074	$ 1,086,404
4	101-1250 CITY CLERK	$ 296,146	$ 318,181	$ -	$ -	$ 614,327	$ -	$ 110,741	$ 725,068	$ -	$ 725,068	$ 154,078	$ 570,990
5	101-1280 INFORMATION TECHNOLOGY	$ 635,902	$ 401,688	$ -	$ -	$ 1,037,590	$ -	$ 193,956	$ 1,231,546	$ -	$ 1,231,546	$ 220,497	$ 1,011,049
6	101-1400 CITY ATTORNEY	$ 282,200	$ 589,822	$ -	$ -	$ 872,022	$ -	$ 171,878	$ 1,043,900	$ -	$ 1,043,900	$ 155,765	$ 888,134
7	101-1500 FINANCE	$ 1,017,486	$ 1,228,062	$ -	$ -	$ 2,245,548	$ -	$ 529,385	$ 2,774,933	$ -	$ 2,774,933	$ 312,389	$ 2,462,544
8	101-1600 HUMAN RESOURCES	$ 731,752	$ 549,949	$ -	$ -	$ 1,281,701	$ -	$ 263,210	$ 1,544,911	$ -	$ 1,544,911	$ 227,082	$ 1,317,830
9	101-1900 NON DEPARTMENT SERVICES	$ 575,638	$ 1,528,485	$ 1,129,121	$ -	$ 2,104,123	$ -	$ 47,966	$ 2,152,089	$ -	$ 2,152,089	$ 279,956	$ 1,872,134

City of Emeryville
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SUMMARY SCHEDULE

	CS Department	Total Allocation	101-1700 PLANNING	101-1725 PLANNING REIMBURSABLES	101-1730 BUILDING	101-1800 ECONOMIC DEV & HOUSING	101-2100 POLICE ADMINISTRATION	101-2200 FIELD OPERATIONS	101-3000 FIRE	101-4050 PUBLIC WORKS ENGR./ENVIRT	101-4060 PUBLIC WORKS MAINTENANCE	101-4065 PARKING FACILITY MAINT
1	Building Depreciation	**$ 132,813**	$ -	$ 5,099	$ -	$ 5,099	$ 20,438	$ -	$ 92,950	$ -	$ -	$ 9,227
2	101-1100 CITY COUNCIL	**$ 334,015**	$ 5,959	$ 144	$ 4,439	$ 4,888	$ 44,611	$ 81,162	$ 8,945	$ 10,173	$ 33,467	$ 90
3	101-1200 CITY MANAGER	**$ 1,086,404**	$ 19,340	$ 469	$ 14,408	$ 15,870	$ 145,118	$ 263,614	$ 29,109	$ 33,020	$ 109,292	$ 293
4	101-1250 CITY CLERK	**$ 570,990**	$ 10,169	$ 247	$ 7,575	$ 8,345	$ 76,269	$ 138,621	$ 15,313	$ 17,361	$ 57,390	$ 154
5	101-1280 INFORMATION TECHNOLOGY	**$ 1,011,049**	$ 47,498	$ -	$ 25,128	$ 25,145	$ 281,538	$ 61,227	$ -	$ 73,416	$ 77,967	$ -
6	101-1400 CITY ATTORNEY	**$ 888,134**	$ 20,445	$ 89	$ 14,849	$ 15,173	$ 116,990	$ 215,512	$ 5,514	$ 34,504	$ 53,000	$ 56
7	101-1500 FINANCE	**$ 2,462,544**	$ 81,388	$ 13,440	$ 104,956	$ 24,281	$ 212,778	$ 382,314	$ 162,502	$ 52,512	$ 153,486	$ 22,646
8	101-1600 HUMAN RESOURCES	**$ 1,317,830**	$ 31,205	$ -	$ 22,537	$ 22,623	$ 173,359	$ 307,885	$ -	$ 52,528	$ 75,411	$ -
9	101-1900 NON DEPARTMENT SERVICES	**$ 1,872,134**	$ 38,113	$ -442	$ 27,593	$ 26,166	$ 220,494	$ 387,404	$ 93,459	$ 66,703	$ 153,784	$ 941
	Total Allocations	**$ 9,675,913**	**$ 254,117**	**$ 19,046**	**$ 221,485**	**$ 147,591**	**$ 1,291,595**	**$ 1,837,738**	**$ 407,792**	**$ 340,217**	**$ 713,798**	**$ 33,407**

GCP

City of Emeryville
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SUMMARY SCHEDULE

	CS Department	101-4070 PUBLIC WORKS REIMBURSABLE	101-5000 COMMUNITY SERVICES	101-5410 SPECIAL EVENTS	101-5420 AQUATICS	101-5430 FACILITIES	101-5440 YOUTH CAMPS	101-5450 YOUTH SERVICES	101-5460 ADULT SERVICES	101-5470 ADULT SPORTS/CLASSES	101-5480 YOUTH SPORTS/CLASSES	202 ECONOMIC DEVELOPMENT FUND
1	Building Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	101-1100 CITY COUNCIL	$ -	$ 3,951	$ 2,287	$ 8,468	$ 6,977	$ 5,279	$ 14,214	$ 5,693	$ 2,409	$ 1,887	$ -
3	101-1200 CITY MANAGER	$ -	$ 13,005	$ 7,418	$ 27,457	$ 22,625	$ 17,118	$ 46,082	$ 18,469	$ 7,816	$ 6,121	$ -
4	101-1250 CITY CLERK	$ -	$ 6,815	$ 3,900	$ 14,434	$ 11,893	$ 8,998	$ 24,224	$ 9,709	$ 4,109	$ 3,218	$ -
5	101-1280 INFORMATION TECHNOLOGY	$ -	$ 210,837	$ 2,775	$ 11,911	$ 9,756	$ 7,515	$ 20,685	$ 6,998	$ 3,034	$ 2,499	$ -
6	101-1400 CITY ATTORNEY	$ -	$ 66	$ 8,910	$ 37,412	$ 30,670	$ 23,567	$ 64,667	$ 22,424	$ 9,685	$ 7,919	$ -
7	101-1500 FINANCE	$ 18,269	$ 7,550	$ 8,575	$ 40,735	$ 87,696	$ 46,136	$ 104,625	$ 72,514	$ 26,152	$ 20,245	$ 2,489
8	101-1600 HUMAN RESOURCES	$ -	$ -	$ 13,955	$ 59,895	$ 49,061	$ 37,792	$ 104,015	$ 35,192	$ 15,256	$ 12,569	$ -
9	101-1900 NON DEPARTMENT SERVICES	$ -	$ 1,121	$ 16,191	$ 66,048	$ 53,901	$ 40,629	$ 111,013	$ 44,991	$ 17,943	$ 14,164	$ -
	Total Allocations	**$ 18,269**	**$ 243,346**	**$ 64,011**	**$ 266,360**	**$ 272,579**	**$ 187,035**	**$ 489,526**	**$ 215,991**	**$ 86,403**	**$ 68,622**	**$ 2,489**

City of Emeryville
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SUMMARY SCHEDULE

	CS Department	203 COMMUNITY PROGRAMS FUND	204 ENVIRONMENTL PROGRAM FUND	205 HSG COMM DEVPT/CDBG FUND	220 GAS TAX ST. IMPROV. FD	221 ROAD MAINT & REHAB FUND	225 GENERAL PLAN MAINTENANCE	230-5200 CHILD DEVELOPMENT CENTER	237 PARK/REC IMPACT FEE FUND	238 MEASURE B - VLF FUND	240 MEASURE B - STREETS/ROADS	242 MEASURE BB - STREETS/ROAD
1	Building Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	101-1100 CITY COUNCIL	$ -	$ 36	$ 81	$ 1,292	$ -	$ 7,996	$ 26,854	$ -	$ -	$ -	$ -
3	101-1200 CITY MANAGER	$ -	$ 117	$ 264	$ 4,205	$ -	$ 25,947	$ 87,123	$ -	$ -	$ -	$ -
4	101-1250 CITY CLERK	$ -	$ 62	$ 139	$ 2,212	$ -	$ 13,642	$ 45,804	$ -	$ -	$ -	$ -
5	101-1280 INFORMATION TECHNOLOGY	$ -	$ -	$ -	$ -	$ -	$ 8,946	$ 31,889	$ -	$ -	$ -	$ -
6	101-1400 CITY ATTORNEY	$ -	$ 22	$ 50	$ 797	$ -	$ 29,108	$ 102,741	$ -	$ -	$ -	$ -
7	101-1500 FINANCE	$ 2,648	$ 2,346	$ 1,356	$ 24,491	$ 1,076	$ 87,494	$ 136,351	$ 204	$ 1,125	$ 195	$ 2,377
8	101-1600 HUMAN RESOURCES	$ -	$ -	$ -	$ -	$ -	$ 44,987	$ 160,357	$ -	$ -	$ -	$ -
9	101-1900 NON DEPARTMENT SERVICES	$ -	$ 377	$ -405	$ 13,501	$ -	$ 50,029	$ 204,057	$ -	$ -	$ -	$ -
	Total Allocations	**$ 2,648**	**$ 2,960**	**$ 1,484**	**$ 46,498**	**$ 1,076**	**$ 268,148**	**$ 795,176**	**$ 204**	**$ 1,125**	**$ 195**	**$ 2,377**

City of Emeryville
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SUMMARY SCHEDULE

	CS Department	243 EMERYVILLE PUBLIC ART FD	247 BROWNFIELDS EPA GRNT-CITY	250 TRAFFIC FAC IMPACT FEE FD	251 URBAN FORESTRY FEE FUND	252 SUPPL LAW ENFORCE SERV FD	254 GRANT FUND	258 EMERGENCY MED SERVICE FD	261 MEASURE B - PARATRANSIT	262 MEASURE B - BIKE/PED	263 MEASURE BB - PARATRANSIT	264 MEASURE BB - BIKE/PED
1	Building Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	101-1100 CITY COUNCIL	$ 1,441	$ -	$ -	$ -	$ 817	$ -	$ -	$ -	$ -	$ -	$ -
3	101-1200 CITY MANAGER	$ 4,691	$ -	$ -	$ -	$ 2,652	$ -	$ -	$ -	$ -	$ -	$ -
4	101-1250 CITY CLERK	$ 2,468	$ -	$ -	$ -	$ 1,395	$ -	$ -	$ -	$ -	$ -	$ -
5	101-1280 INFORMATION TECHNOLOGY	$ -	$ -	$ -	$ -	$ 827	$ -	$ -	$ -	$ -	$ -	$ -
6	101-1400 CITY ATTORNEY	$ 889	$ -	$ -	$ -	$ 2,740	$ -	$ -	$ -	$ -	$ -	$ -
7	101-1500 FINANCE	$ 27,544	$ 195	$ 2,411	$ 788	$ 2,956	$ 17,922	$ 979	$ 2,339	$ 97	$ 5,532	$ 1,076
8	101-1600 HUMAN RESOURCES	$ -	$ -	$ -	$ -	$ 4,161	$ -	$ -	$ -	$ -	$ -	$ -
9	101-1900 NON DEPARTMENT SERVICES	$ 15,060	$ -	$ -	$ -	$ 2,929	$ -	$ -	$ -	$ -	$ -	$ -
	Total Allocations	**$ 52,093**	**$ 195**	**$ 2,411**	**$ 788**	**$ 18,476**	**$ 17,922**	**$ 979**	**$ 2,339**	**$ 97**	**$ 5,532**	**$ 1,076**

City of Emeryville
2025/2026 Budget - Full Cost

SUMMARY SCHEDULE

	CS Department	265 SOURCE REDUC/RECYCLING FD	266 MEASURE D FUND	267 MEASURE F FUND	268 COMM DEV TECHNOLOGY FUND	269 PARKING PROGRAM	270 LITIGATION FUND	282 RDA RETIREMENT FD (RPTTF)	284 MEASURE C HOUSING BONDS	298 HOUSING ASSETS FUND	299 AFFORDABLE HOUSING FUND	473 DEVELOPER CONTRIBUTION FD
1	Building Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	101-1100 CITY COUNCIL	$ -	$ 247	$ 3,448	$ 413	$ 4,121	$ -	$ -	$ -	$ 18	$ 630	$ -
3	101-1200 CITY MANAGER	$ -	$ 801	$ 11,193	$ 1,345	$ 13,377	$ -	$ -	$ -	$ 59	$ 2,047	$ -
4	101-1250 CITY CLERK	$ -	$ 421	$ 5,885	$ 708	$ 7,033	$ -	$ -	$ -	$ 31	$ 1,076	$ -
5	101-1280 INFORMATION TECHNOLOGY	$ -	$ 448	$ 3,447	$ 43	$ 4,034	$ -	$ -	$ -	$ -	$ 569	$ -
6	101-1400 CITY ATTORNEY	$ -	$ 1,364	$ 11,443	$ 371	$ 13,442	$ -	$ -	$ -	$ 11	$ 1,926	$ -
7	101-1500 FINANCE	$ 613	$ 1,063	$ 20,056	$ 26,737	$ 32,966	$ 2,095	$ 17,124	$ 4,371	$ 2,568	$ 8,049	$ 252
8	101-1600 HUMAN RESOURCES	$ -	$ 2,254	$ 17,336	$ 217	$ 20,283	$ -	$ -	$ -	$ -	$ 2,860	$ -
9	101-1900 NON DEPARTMENT SERVICES	$ -	$ 2,561	$ 19,280	$ 4,129	$ 29,176	$ -	$ -	$ -	$ 188	$ 4,292	$ -
	Total Allocations	**$ 613**	**$ 9,160**	**$ 92,089**	**$ 33,964**	**$ 124,432**	**$ 2,095**	**$ 17,124**	**$ 4,371**	**$ 2,875**	**$ 21,450**	**$ 252**

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2025/2026 Budget - Full Cost

SUMMARY SCHEDULE

	CS Department	475 GEN CAPITAL IMPROVE FUND	495 MARINA IMPROVEMENT FUND	510 SEWER OPER/MAINT FUND	510-4350 SEWER ADMINISTRATION /ENGR	510-4360 SEWER MAINTENANCE	511 SEWER REHAB/REPLAC FUND	513 SEWER CONNECTION FEE FUND	600 WORKERS COMP SELF INS FD	610 SELF-INS/DELTA DENTAL FD	620 SELF-INS/UNEMPLOYMENT FD	650 MAJOR MAINTENANCE FUND
1	Building Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	101-1100 CITY COUNCIL	$ 6,274	$ 2,708	$ 36	$ 2,221	$ 1,098	$ 414	$ 252	$ -	$ 680	$ 72	$ 3,671
3	101-1200 CITY MANAGER	$ 20,371	$ 8,795	$ 117	$ 7,209	$ 3,571	$ 1,349	$ 821	$ -	$ 2,212	$ 235	$ 11,947
4	101-1250 CITY CLERK	$ 10,711	$ 4,625	$ 62	$ 3,791	$ 1,878	$ 709	$ 432	$ -	$ 1,164	$ 123	$ 6,284
5	101-1280 INFORMATION TECHNOLOGY	$ 5,654	$ 2,241	$ -	$ 2,034	$ 431	$ -	$ -	$ -	$ -	$ -	$ -
6	101-1400 CITY ATTORNEY	$ 19,149	$ 7,726	$ 22	$ 6,866	$ 1,842	$ 255	$ 155	$ -	$ 419	$ 44	$ 2,263
7	101-1500 FINANCE	$ 44,819	$ 42,228	$ 2,829	$ 7,114	$ 5,577	$ 3,222	$ 3,234	$ 2,133	$ 7,329	$ 467	$ 50,561
8	101-1600 HUMAN RESOURCES	$ 28,431	$ 11,268	$ -	$ 10,228	$ 2,167	$ -	$ -	$ -	$ -	$ -	$ -
9	101-1900 NON DEPARTMENT SERVICES	$ 31,038	$ 18,495	$ 377	$ 11,482	$ 7,735	$ 4,330	$ 2,636	$ -	$ 7,103	$ 753	$ 38,357
	Total Allocations	**$ 166,447**	**$ 98,087**	**$ 3,443**	**$ 50,945**	**$ 24,299**	**$ 10,279**	**$ 7,530**	**$ 2,133**	**$ 18,907**	**$ 1,695**	**$ 113,083**

City of Emeryville
2025/2026 Budget - Full Cost

SUMMARY SCHEDULE

	CS Department	660 VEHICLE REPLACEMENT FUND	670 INFO TECHNOLOGY FUND	700 ACCRUED BENE SELF INS FD	710 POST-RETIREMENT BENEFITS	805 PROP/BUS IMP DISTR (PBID)	All Other
1	Building Depreciation	$ -	$ -	$ -	$ -	$ -	$ -
2	101-1100 CITY COUNCIL	$ -	$ 2,139	$ 1,751	$ 1,037	$ -	$ 19,220
3	101-1200 CITY MANAGER	$ -	$ 6,960	$ 5,697	$ 3,375	$ -	$ 63,280
4	101-1250 CITY CLERK	$ -	$ 3,661	$ 2,997	$ 1,775	$ -	$ 33,158
5	101-1280 INFORMATION TECHNOLOGY	$ -	$ -	$ -	$ -	$ -	$ 82,554
6	101-1400 CITY ATTORNEY	$ -	$ 1,318	$ 1,079	$ 639	$ -	$ -
7	101-1500 FINANCE	$ 8,031	$ 35,200	$ 11,346	$ 7,842	$ 3,924	$ 143,999
8	101-1600 HUMAN RESOURCES	$ -	$ -	$ -	$ -	$ -	$ -
9	101-1900 NON DEPARTMENT SERVICES	$ -	$ 22,346	$ -8,743	$ 10,836	$ -	$ -
	Total Allocations	**$ 8,031**	**$ 71,625**	**$ 14,126**	**$ 25,505**	**$ 3,924**	**$ 342,212**

City of Emeryville
2025/2026 Budget - Full Cost

Department Level Report

Building Depreciation

Department Salaries & Costs

Description		Amount	General Admin	City Hall	Other Buildings
Personnel					
Salaries		$ -	$ -	$ -	$ -
Salary Split %		*0%*	*0.00%*	*0.00%*	*0.00%*
Subtotal - Personnel Costs		$ -	$ -	$ -	$ -
Services & Supplies					
Building Depreciation	D	$ 145,197	$ -	$ 40,792	$ 104,404
Subtotal - Services and Supplies		$ 145,197	$ -	$ 40,792	$ 104,404
General Admin Distribution		$ -	$ -	$ -	$ -
INCOMING COSTS DISTRIBUTION					
ORG TOTAL		**$ 145,197**	**$ -**	**$ 40,792**	**$ 104,404**
INCOMING COSTS DISTRIBUTION		**$ -**	**$ -**	**$ -**	**$ -**
TOTAL ORG W INCOMING		**$ 145,197**	**$ -**	**$ 40,792**	**$ 104,404**

Department	**Building Depreciation**

Incoming Costs Details

Department	Total Incoming Costs	1st Incoming Costs	2nd Incoming Costs
Grand Total	**$ -**	**$ -**	**$ -**

Department **Building Depreciation**

Allocation Summary

	Department	Total	City Hall	Other Buildings
	Grand Total	**$ 145,197**	**$ 40,792**	**$ 104,404**
5	101-1280 INFORMATION TECHNOLOGY	**$ 1,214**	$ 1,214	$ -
7	101-1500 FINANCE	**$ 10,198**	$ 10,198	$ -
8	101-1600 HUMAN RESOURCES	**$ 971**	$ 971	$ -
11	101-1725 PLANNING REIMBURSABLES	**$ 5,099**	$ 5,099	$ -
13	101-1800 ECONOMIC DEV & HOUSING	**$ 5,099**	$ 5,099	$ -
14	101-2100 POLICE ADMINISTRATION	**$ 20,438**	$ 8,984	$ 11,454
16	101-3000 FIRE	**$ 92,950**	$ -	$ 92,950
19	101-4065 PARKING FACILITY MAINT	**$ 9,227**	$ 9,227	$ -

Department	**Building Depreciation**
Function	**City Hall**
Allocation Base	**City Hall Square Footage**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**16,800.00**	**100.00%**	**$ 40,792**	**$ -**	**$ 40,792**	**$ -**	**$ 40,792**
5	101-1280 INFORMATION TECHNOLOGY	500.00	2.98%	$ 1,214	$ -	$ 1,214	$ -	$ 1,214
7	101-1500 FINANCE	4,200.00	25.00%	$ 10,198	$ -	$ 10,198	$ -	$ 10,198
8	101-1600 HUMAN RESOURCES	400.00	2.38%	$ 971	$ -	$ 971	$ -	$ 971
11	101-1725 PLANNING REIMBURSABLES	2,100.00	12.50%	$ 5,099	$ -	$ 5,099	$ -	$ 5,099
13	101-1800 ECONOMIC DEV & HOUSING	2,100.00	12.50%	$ 5,099	$ -	$ 5,099	$ -	$ 5,099
14	101-2100 POLICE ADMINISTRATION	3,700.00	22.02%	$ 8,984	$ -	$ 8,984	$ -	$ 8,984
19	101-4065 PARKING FACILITY MAINT	3,800.00	22.62%	$ 9,227	$ -	$ 9,227	$ -	$ 9,227

Department	**Building Depreciation**
Function	**Other Buildings**
Allocation Base	**Building Depreciation - Other Buildings**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**95,370.23**	**100.00%**	**$ 104,404**	**$ -**	**$ 104,404**	**$ -**	**$ 104,404**
14	101-2100 POLICE ADMINISTRATION	10,463.13	10.97%	$ 11,454	$ -	$ 11,454	$ -	$ 11,454
16	101-3000 FIRE	84,907.10	89.03%	$ 92,950	$ -	$ 92,950	$ -	$ 92,950

City of Emeryville
2025/2026 Budget - Full Cost

Department Level Report

101-1100 CITY COUNCIL

Department Salaries & Costs

Description	Amount	General Admin	City Council - Personnel	City Council - Operations	City Council - Governance
Personnel					
Salaries	$ 133,518	$ -	$ 53,407	$ 53,407	$ 26,704
Salary Split %	*100%*	*0.00%*	*40.00%*	*40.00%*	*20.00%*
Subtotal - Personnel Costs	$ 133,518	$ -	$ 53,407	$ 53,407	$ 26,704
Services & Supplies					
Fringe Benefits	$ 82,800	$ -	$ 33,120	$ 33,120	$ 16,560
73000 OFFICE SUPPLIES	$ 1,500	$ -	$ 600	$ 600	$ 300
76050 TELEPHONE/COMMUNICATION	$ 1,392	$ -	$ 557	$ 557	$ 278
77960 TECHNOLOGY CHARGE	$ 11,287	$ -	$ 4,515	$ 4,515	$ 2,257
84000 EDUCATION AND TRAINING	$ 3,450	$ -	$ 1,380	$ 1,380	$ 690
84100 MEMBERSHIPS & DUES	$ 4,727	$ -	$ 1,891	$ 1,891	$ 945
84150 TRAVEL, CONFER & MEETING	$ 10,000	$ -	$ 4,000	$ 4,000	$ 2,000
84200 MAYORS CONF & HOSTING	$ 6,500	$ -	$ 2,600	$ 2,600	$ 1,300
91600 OTHER EQUIPMENT	$ 4,500	$ -	$ 1,800	$ 1,800	$ 900
Subtotal - Services and Supplies	$ 126,156	$ -	$ 50,462	$ 50,462	$ 25,231
General Admin Distribution	$ -	$ -	$ -	$ -	$ -
INCOMING COSTS DISTRIBUTION					
ORG TOTAL	**$ 259,674**	**$ -**	**$ 103,870**	**$ 103,870**	**$ 51,935**
INCOMING COSTS DISTRIBUTION	**$ 165,305**	**$ -**	**$ 66,122**	**$ 66,122**	**$ 33,061**
TOTAL ORG W INCOMING	**$ 424,979**	**$ -**	**$ 169,992**	**$ 169,992**	**$ 84,996**

Department	**101-1100 CITY COUNCIL**

Incoming Costs Details

	Department	Total Incoming Costs	1st Incoming Costs	2nd Incoming Costs
	Grand Total	**$ 165,305**	**$ -**	**$ 165,305**
2	**101-1100 CITY COUNCIL**	**$ 3,357**	**$ -**	**$ 3,357**
	City Council - Personnel	$ 2,876	$ -	$ 2,876
	City Council - Operations	$ 482	$ -	$ 482
3	**101-1200 CITY MANAGER**	**$ 14,536**	**$ -**	**$ 14,536**
	City Manager - Personnel	$ 12,450	$ -	$ 12,450
	City Manager - Operations	$ 2,086	$ -	$ 2,086
4	**101-1250 CITY CLERK**	**$ 8,091**	**$ -**	**$ 8,091**
	City Clerk	$ 6,930	$ -	$ 6,930
	Records Management	$ 1,161	$ -	$ 1,161
5	**101-1280 INFORMATION TECHNOLOGY**	**$ 7,673**	**$ -**	**$ 7,673**
	IT Admin	$ 7,471	$ -	$ 7,471
	Help Desk	$ 202	$ -	$ 202
6	**101-1400 CITY ATTORNEY**	**$ 24,357**	**$ -**	**$ 24,357**
	General Legal Services	$ 23,912	$ -	$ 23,912
	Litigation and Claims	$ 445	$ -	$ 445
7	**101-1500 FINANCE**	**$ 17,400**	**$ -**	**$ 17,400**
	Accounts Payable	$ 1,738	$ -	$ 1,738
	Accounts Receivable	$ 69	$ -	$ 69
	Budget	$ 1,434	$ -	$ 1,434
	Payroll	$ 11,052	$ -	$ 11,052
	Treasurer	$ 1,009	$ -	$ 1,009
	Audit	$ 2,099	$ -	$ 2,099
8	**101-1600 HUMAN RESOURCES**	**$ 39,734**	**$ -**	**$ 39,734**
	Employee Services	$ 15,530	$ -	$ 15,530
	Recruitment and Staffing	$ 6,935	$ -	$ 6,935
	Labor Relations	$ 11,157	$ -	$ 11,157
	Risk Management	$ 6,114	$ -	$ 6,114
9	**101-1900 NON DEPARTMENT SERVICES**	**$ 50,157**	**$ -**	**$ 50,157**
	Non Departmental - Personnel	$ 49,333	$ -	$ 49,333
	Non Departmental - Operations	$ 8,266	$ -	$ 8,266
	Attrition	$ -7,442	$ -	$ -7,442

Department **101-1100 CITY COUNCIL**

Allocation Summary

	Department	Total	City Council - Personnel	City Council - Operations	City Council - Governance
	Grand Total	**$ 424,979**	**$ 169,992**	**$ 169,992**	**$ 84,996**
2	101-1100 CITY COUNCIL	**$ 3,357**	$ 2,876	$ 482	$ -
3	101-1200 CITY MANAGER	**$ 14,019**	$ 3,807	$ 3,806	$ 6,407
4	101-1250 CITY CLERK	**$ 3,544**	$ 1,903	$ 1,641	$ -
5	101-1280 INFORMATION TECHNOLOGY	**$ 8,649**	$ 3,783	$ 3,585	$ 1,281
6	101-1400 CITY ATTORNEY	**$ 16,980**	$ 1,903	$ 1,409	$ 13,668
7	101-1500 FINANCE	**$ 31,436**	$ 6,661	$ 5,982	$ 18,793
8	101-1600 HUMAN RESOURCES	**$ 10,904**	$ 4,378	$ 3,964	$ 2,563
9	101-1900 NON DEPARTMENT SERVICES	**$ 2,074**	$ -	$ 2,074	$ -
10	101-1700 PLANNING	**$ 5,959**	$ 3,426	$ 2,533	$ -
11	101-1725 PLANNING REIMBURSABLES	**$ 144**	$ -	$ 144	$ -
12	101-1730 BUILDING	**$ 4,439**	$ 2,474	$ 1,965	$ -
13	101-1800 ECONOMIC DEV & HOUSING	**$ 4,888**	$ 2,484	$ 2,404	$ -
14	101-2100 POLICE ADMINISTRATION	**$ 44,611**	$ 19,033	$ 19,599	$ 5,980
15	101-2200 FIELD OPERATIONS	**$ 81,162**	$ 33,802	$ 47,360	$ -
16	101-3000 FIRE	**$ 8,945**	$ -	$ 8,945	$ -
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	**$ 10,173**	$ 5,767	$ 4,406	$ -
18	101-4060 PUBLIC WORKS MAINTENANCE	**$ 33,467**	$ 8,279	$ 11,948	$ 13,241
19	101-4065 PARKING FACILITY MAINT	**$ 90**	$ -	$ 90	$ -
21	101-5000 COMMUNITY SERVICES	**$ 3,951**	$ -	$ 107	$ 3,844
22	101-5410 SPECIAL EVENTS	**$ 2,287**	$ 1,532	$ 754	$ -
23	101-5420 AQUATICS	**$ 8,468**	$ 6,576	$ 1,892	$ -
24	101-5430 FACILITIES	**$ 6,977**	$ 5,386	$ 1,591	$ -
25	101-5440 YOUTH CAMPS	**$ 5,279**	$ 4,149	$ 1,130	$ -
26	101-5450 YOUTH SERVICES	**$ 14,214**	$ 11,420	$ 2,794	$ -
27	101-5460 ADULT SERVICES	**$ 5,693**	$ 3,864	$ 1,829	$ -
28	101-5470 ADULT SPORTS/CLASSES	**$ 2,409**	$ 1,675	$ 735	$ -
29	101-5480 YOUTH SPORTS/CLASSES	**$ 1,887**	$ 1,380	$ 508	$ -
32	204 ENVIRONMENTL PROGRAM FUND	**$ 36**	$ -	$ 36	$ -
33	205 HSG COMM DEVPT/CDBG FUND	**$ 81**	$ -	$ 81	$ -
35	220 GAS TAX ST. IMPROV. FD	**$ 1,292**	$ -	$ 1,292	$ -
37	225 GENERAL PLAN MAINTENANCE	**$ 7,996**	$ 4,939	$ 3,057	$ -
38	230-5200 CHILD DEVELOPMENT CENTER	**$ 26,854**	$ 17,605	$ 9,249	$ -
44	243 EMERYVILLE PUBLIC ART FD	**$ 1,441**	$ -	$ 1,441	$ -
48	252 SUPPL LAW ENFORCE SERV FD	**$ 817**	$ 457	$ 360	$ -
56	266 MEASURE D FUND	**$ 247**	$ 247	$ -	$ -
58	267 MEASURE F FUND	**$ 3,448**	$ 1,903	$ 1,545	$ -
59	268 COMM DEV TECHNOLOGY FUND	**$ 413**	$ 24	$ 390	$ -
60	269 PARKING PROGRAM	**$ 4,121**	$ 2,227	$ 1,894	$ -

	Department	Total	City Council - Personnel	City Council - Operations	City Council - Governance
65	298 HOUSING ASSETS FUND	**$ 18**	$ -	$ 18	$ -
66	299 AFFORDABLE HOUSING FUND	**$ 630**	$ 314	$ 316	$ -
74	475 GEN CAPITAL IMPROVE FUND	**$ 6,274**	$ 3,121	$ 3,153	$ -
77	495 MARINA IMPROVEMENT FUND	**$ 2,708**	$ 1,237	$ 1,471	$ -
78	510 SEWER OPER/MAINT FUND	**$ 36**	$ -	$ 36	$ -
79	510-4350 SEWER ADMINISTRATION/ENGR	**$ 2,221**	$ 1,123	$ 1,098	$ -
80	510-4360 SEWER MAINTENANCE	**$ 1,098**	$ 238	$ 861	$ -
81	511 SEWER REHAB/REPLAC FUND	**$ 414**	$ -	$ 414	$ -
82	513 SEWER CONNECTION FEE FUND	**$ 252**	$ -	$ 252	$ -
84	610 SELF-INS/DELTA DENTAL FD	**$ 680**	$ -	$ 680	$ -
85	620 SELF-INS/UNEMPLOYMENT FD	**$ 72**	$ -	$ 72	$ -
86	650 MAJOR MAINTENANCE FUND	**$ 3,671**	$ -	$ 3,671	$ -
88	670 INFO TECHNOLOGY FUND	**$ 2,139**	$ -	$ 2,139	$ -
89	700 ACCRUED BENE SELF INS FD	**$ 1,751**	$ -	$ 1,751	$ -
90	710 POST-RETIREMENT BENEFITS	**$ 1,037**	$ -	$ 1,037	$ -
96	All Other	**$ 19,220**	$ -	$ -	$ 19,220

Department	**101-1100 CITY COUNCIL**
Function	**City Council - Personnel**
Allocation Base	**Citywide FTE's**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**180.61**	**100.00%**	**$ 103,870**	**$ -**	**$ 103,870**	**$ 66,122**	**$ 169,992**
2	101-1100 CITY COUNCIL	5.00	2.77%	$ 2,876	$ -	$ 2,876	$ -	$ 2,876
3	101-1200 CITY MANAGER	4.00	2.21%	$ 2,300	$ -	$ 2,300	$ 1,506	$ 3,807
4	101-1250 CITY CLERK	2.00	1.11%	$ 1,150	$ -	$ 1,150	$ 753	$ 1,903
5	101-1280 INFORMATION TECHNOLOGY	3.98	2.20%	$ 2,286	$ -	$ 2,286	$ 1,497	$ 3,783
6	101-1400 CITY ATTORNEY	2.00	1.11%	$ 1,150	$ -	$ 1,150	$ 753	$ 1,903
7	101-1500 FINANCE	7.00	3.88%	$ 4,026	$ -	$ 4,026	$ 2,636	$ 6,661
8	101-1600 HUMAN RESOURCES	4.60	2.55%	$ 2,645	$ -	$ 2,645	$ 1,732	$ 4,378
10	101-1700 PLANNING	3.60	1.99%	$ 2,070	$ -	$ 2,070	$ 1,356	$ 3,426
12	101-1730 BUILDING	2.60	1.44%	$ 1,495	$ -	$ 1,495	$ 979	$ 2,474
13	101-1800 ECONOMIC DEV & HOUSING	2.61	1.45%	$ 1,501	$ -	$ 1,501	$ 983	$ 2,484
14	101-2100 POLICE ADMINISTRATION	20.00	11.07%	$ 11,502	$ -	$ 11,502	$ 7,531	$ 19,033
15	101-2200 FIELD OPERATIONS	35.52	19.67%	$ 20,428	$ -	$ 20,428	$ 13,374	$ 33,802
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	6.06	3.36%	$ 3,485	$ -	$ 3,485	$ 2,282	$ 5,767
18	101-4060 PUBLIC WORKS MAINTENANCE	8.70	4.82%	$ 5,003	$ -	$ 5,003	$ 3,276	$ 8,279
22	101-5410 SPECIAL EVENTS	1.61	0.89%	$ 926	$ -	$ 926	$ 606	$ 1,532
23	101-5420 AQUATICS	6.91	3.83%	$ 3,974	$ -	$ 3,974	$ 2,602	$ 6,576
24	101-5430 FACILITIES	5.66	3.13%	$ 3,255	$ -	$ 3,255	$ 2,131	$ 5,386
25	101-5440 YOUTH CAMPS	4.36	2.41%	$ 2,507	$ -	$ 2,507	$ 1,642	$ 4,149
26	101-5450 YOUTH SERVICES	12.00	6.64%	$ 6,901	$ -	$ 6,901	$ 4,518	$ 11,420
27	101-5460 ADULT SERVICES	4.06	2.25%	$ 2,335	$ -	$ 2,335	$ 1,529	$ 3,864
28	101-5470 ADULT SPORTS/CLASSES	1.76	0.97%	$ 1,012	$ -	$ 1,012	$ 663	$ 1,675
29	101-5480 YOUTH SPORTS/CLASSES	1.45	0.80%	$ 834	$ -	$ 834	$ 546	$ 1,380
37	225 GENERAL PLAN MAINTENANCE	5.19	2.87%	$ 2,985	$ -	$ 2,985	$ 1,954	$ 4,939
38	230-5200 CHILD DEVELOPMENT CENTER	18.50	10.24%	$ 10,639	$ -	$ 10,639	$ 6,966	$ 17,605
48	252 SUPPL LAW ENFORCE SERV FD	0.48	0.27%	$ 276	$ -	$ 276	$ 181	$ 457
56	266 MEASURE D FUND	0.26	0.14%	$ 150	$ -	$ 150	$ 98	$ 247
58	267 MEASURE F FUND	2.00	1.11%	$ 1,150	$ -	$ 1,150	$ 753	$ 1,903
59	268 COMM DEV TECHNOLOGY FUND	0.03	0.01%	$ 14	$ -	$ 14	$ 9	$ 24
60	269 PARKING PROGRAM	2.34	1.30%	$ 1,346	$ -	$ 1,346	$ 881	$ 2,227
66	299 AFFORDABLE HOUSING FUND	0.33	0.18%	$ 190	$ -	$ 190	$ 124	$ 314
74	475 GEN CAPITAL IMPROVE FUND	3.28	1.82%	$ 1,886	$ -	$ 1,886	$ 1,235	$ 3,121
77	495 MARINA IMPROVEMENT FUND	1.30	0.72%	$ 748	$ -	$ 748	$ 489	$ 1,237
79	510-4350 SEWER ADMINISTRATION/ENGR	1.18	0.65%	$ 679	$ -	$ 679	$ 444	$ 1,123
80	510-4360 SEWER MAINTENANCE	0.25	0.14%	$ 144	$ -	$ 144	$ 94	$ 238

Department	**101-1100 CITY COUNCIL**
Function	**City Council - Operations**
Allocation Base	**Citywide Operating Expenditures**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**47,259,929.00**	**100.00%**	**$ 103,870**	**$ -**	**$ 103,870**	**$ 66,122**	**$ 169,992**
2	101-1100 CITY COUNCIL	219,210.00	0.46%	$ 482	$ -	$ 482	$ -	$ 482
3	101-1200 CITY MANAGER	1,056,269.00	2.24%	$ 2,322	$ -	$ 2,322	$ 1,485	$ 3,806
4	101-1250 CITY CLERK	455,295.00	0.96%	$ 1,001	$ -	$ 1,001	$ 640	$ 1,641
5	101-1280 INFORMATION TECHNOLOGY	994,736.00	2.10%	$ 2,186	$ -	$ 2,186	$ 1,398	$ 3,585
6	101-1400 CITY ATTORNEY	391,130.00	0.83%	$ 860	$ -	$ 860	$ 550	$ 1,409
7	101-1500 FINANCE	1,660,018.00	3.51%	$ 3,648	$ -	$ 3,648	$ 2,333	$ 5,982
8	101-1600 HUMAN RESOURCES	1,100,129.00	2.33%	$ 2,418	$ -	$ 2,418	$ 1,546	$ 3,964
9	101-1900 NON DEPARTMENT SERVICES	575,638.00	1.22%	$ 1,265	$ -	$ 1,265	$ 809	$ 2,074
10	101-1700 PLANNING	702,963.00	1.49%	$ 1,545	$ -	$ 1,545	$ 988	$ 2,533
11	101-1725 PLANNING REIMBURSABLES	40,000.00	0.08%	$ 88	$ -	$ 88	$ 56	$ 144
12	101-1730 BUILDING	545,197.00	1.15%	$ 1,198	$ -	$ 1,198	$ 766	$ 1,965
13	101-1800 ECONOMIC DEV & HOUSING	667,253.00	1.41%	$ 1,467	$ -	$ 1,467	$ 938	$ 2,404
14	101-2100 POLICE ADMINISTRATION	5,438,936.00	11.51%	$ 11,954	$ -	$ 11,954	$ 7,645	$ 19,599
15	101-2200 FIELD OPERATIONS	13,142,837.00	27.81%	$ 28,886	$ -	$ 28,886	$ 18,474	$ 47,360
16	101-3000 FIRE	2,482,265.00	5.25%	$ 5,456	$ -	$ 5,456	$ 3,489	$ 8,945
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	1,222,826.00	2.59%	$ 2,688	$ -	$ 2,688	$ 1,719	$ 4,406
18	101-4060 PUBLIC WORKS MAINTENANCE	3,315,582.00	7.02%	$ 7,287	$ -	$ 7,287	$ 4,661	$ 11,948
19	101-4065 PARKING FACILITY MAINT	25,000.00	0.05%	$ 55	$ -	$ 55	$ 35	$ 90
21	101-5000 COMMUNITY SERVICES	29,769.00	0.06%	$ 65	$ -	$ 65	$ 42	$ 107
22	101-5410 SPECIAL EVENTS	209,362.00	0.44%	$ 460	$ -	$ 460	$ 294	$ 754
23	101-5420 AQUATICS	525,042.00	1.11%	$ 1,154	$ -	$ 1,154	$ 738	$ 1,892
24	101-5430 FACILITIES	441,537.00	0.93%	$ 970	$ -	$ 970	$ 621	$ 1,591
25	101-5440 YOUTH CAMPS	313,645.00	0.66%	$ 689	$ -	$ 689	$ 441	$ 1,130
26	101-5450 YOUTH SERVICES	775,386.00	1.64%	$ 1,704	$ -	$ 1,704	$ 1,090	$ 2,794
27	101-5460 ADULT SERVICES	507,704.00	1.07%	$ 1,116	$ -	$ 1,116	$ 714	$ 1,829
28	101-5470 ADULT SPORTS/CLASSES	203,857.00	0.43%	$ 448	$ -	$ 448	$ 287	$ 735
29	101-5480 YOUTH SPORTS/CLASSES	140,839.00	0.30%	$ 310	$ -	$ 310	$ 198	$ 508
32	204 ENVIRONMENTL PROGRAM FUND	10,000.00	0.02%	$ 22	$ -	$ 22	$ 14	$ 36
33	205 HSG COMM DEVPT/CDBG FUND	22,500.00	0.05%	$ 49	$ -	$ 49	$ 32	$ 81
35	220 GAS TAX ST. IMPROV. FD	358,584.00	0.76%	$ 788	$ -	$ 788	$ 504	$ 1,292
37	225 GENERAL PLAN MAINTENANCE	848,378.00	1.80%	$ 1,865	$ -	$ 1,865	$ 1,193	$ 3,057
38	230-5200 CHILD DEVELOPMENT CENTER	2,566,568.00	5.43%	$ 5,641	$ -	$ 5,641	$ 3,608	$ 9,249
44	243 EMERYVILLE PUBLIC ART FD	400,000.00	0.85%	$ 879	$ -	$ 879	$ 562	$ 1,441
48	252 SUPPL LAW ENFORCE SERV FD	100,000.00	0.21%	$ 220	$ -	$ 220	$ 141	$ 360
58	267 MEASURE F FUND	428,741.00	0.91%	$ 942	$ -	$ 942	$ 603	$ 1,545
59	268 COMM DEV TECHNOLOGY FUND	108,137.00	0.23%	$ 238	$ -	$ 238	$ 152	$ 390
60	269 PARKING PROGRAM	525,630.00	1.11%	$ 1,155	$ -	$ 1,155	$ 739	$ 1,894

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
65	298 HOUSING ASSETS FUND	5,000.00	0.01%	$ 11	$ -	$ 11	$ 7	$ 18
66	299 AFFORDABLE HOUSING FUND	87,794.00	0.19%	$ 193	$ -	$ 193	$ 123	$ 316
74	475 GEN CAPITAL IMPROVE FUND	874,954.00	1.85%	$ 1,923	$ -	$ 1,923	$ 1,230	$ 3,153
77	495 MARINA IMPROVEMENT FUND	408,292.00	0.86%	$ 897	$ -	$ 897	$ 574	$ 1,471
78	510 SEWER OPER/MAINT FUND	10,000.00	0.02%	$ 22	$ -	$ 22	$ 14	$ 36
79	510-4350 SEWER ADMINISTRATION/ENGR	304,609.00	0.64%	$ 669	$ -	$ 669	$ 428	$ 1,098
80	510-4360 SEWER MAINTENANCE	238,805.00	0.51%	$ 525	$ -	$ 525	$ 336	$ 861
81	511 SEWER REHAB/REPLAC FUND	115,000.00	0.24%	$ 253	$ -	$ 253	$ 162	$ 414
82	513 SEWER CONNECTION FEE FUND	70,000.00	0.15%	$ 154	$ -	$ 154	$ 98	$ 252
84	610 SELF-INS/DELTA DENTAL FD	188,643.00	0.40%	$ 415	$ -	$ 415	$ 265	$ 680
85	620 SELF-INS/UNEMPLOYMENT FD	20,000.00	0.04%	$ 44	$ -	$ 44	$ 28	$ 72
86	650 MAJOR MAINTENANCE FUND	1,018,752.00	2.16%	$ 2,239	$ -	$ 2,239	$ 1,432	$ 3,671
88	670 INFO TECHNOLOGY FUND	593,517.00	1.26%	$ 1,304	$ -	$ 1,304	$ 834	$ 2,139
89	700 ACCRUED BENE SELF INS FD	485,800.00	1.03%	$ 1,068	$ -	$ 1,068	$ 683	$ 1,751
90	710 POST-RETIREMENT BENEFITS	287,800.00	0.61%	$ 633	$ -	$ 633	$ 405	$ 1,037

Department	**101-1100 CITY COUNCIL**
Function	**City Council - Governance**
Allocation Base	**Number of Agenda Items**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**199.00**	**100.00%**	**$ 51,935**	**$ -**	**$ 51,935**	**$ 33,061**	**$ 84,996**
3	101-1200 CITY MANAGER	15.00	7.54%	$ 3,915	$ -	$ 3,915	$ 2,492	$ 6,407
5	101-1280 INFORMATION TECHNOLOGY	3.00	1.51%	$ 783	$ -	$ 783	$ 498	$ 1,281
6	101-1400 CITY ATTORNEY	32.00	16.08%	$ 8,351	$ -	$ 8,351	$ 5,316	$ 13,668
7	101-1500 FINANCE	44.00	22.11%	$ 11,483	$ -	$ 11,483	$ 7,310	$ 18,793
8	101-1600 HUMAN RESOURCES	6.00	3.02%	$ 1,566	$ -	$ 1,566	$ 997	$ 2,563
14	101-2100 POLICE ADMINISTRATION	14.00	7.04%	$ 3,654	$ -	$ 3,654	$ 2,326	$ 5,980
18	101-4060 PUBLIC WORKS MAINTENANCE	31.00	15.58%	$ 8,090	$ -	$ 8,090	$ 5,150	$ 13,241
21	101-5000 COMMUNITY SERVICES	9.00	4.52%	$ 2,349	$ -	$ 2,349	$ 1,495	$ 3,844
96	All Other	45.00	22.61%	$ 11,744	$ -	$ 11,744	$ 7,476	$ 19,220

City of Emeryville
2025/2026 Budget - Full Cost

Department Level Report

101-1200 CITY MANAGER

Department Salaries & Costs

Description	Amount	General Admin	City Manager - Personnel	City Manager - Operations	City Manager - Governance
Personnel					
Salaries	$ 728,296	$ -	$ 291,318	$ 291,318	$ 145,659
Salary Split %	*100%*	*0.00%*	*40.00%*	*40.00%*	*20.00%*
Subtotal - Personnel Costs	$ 728,296	$ -	$ 291,318	$ 291,318	$ 145,659
Services & Supplies					
Fringe Benefits	$ 325,758	$ -	$ 130,303	$ 130,303	$ 65,152
73000 OFFICE SUPPLIES	$ 1,000	$ -	$ 400	$ 400	$ 200
73100 BOOKS, MAPS, PERIODICALS	$ 100	$ -	$ 40	$ 40	$ 20
73150 POSTAGE	$ 100	$ -	$ 40	$ 40	$ 20
76050 TELEPHONE/COMMUNICATION	$ 615	$ -	$ 246	$ 246	$ 123
77260 SOFTWARE SUBCRIPTIONS	$ 400	$ -	$ 160	$ 160	$ 80
77960 TECHNOLOGY CHARGE	$ 11,162	$ -	$ 4,465	$ 4,465	$ 2,232
80050 PROFESSIONAL SERVICES	$ 30,000	$ -	$ 12,000	$ 12,000	$ 6,000
84000 EDUCATION AND TRAINING	$ 3,000	$ -	$ 1,200	$ 1,200	$ 600
84100 MEMBERSHIPS & DUES	$ 7,500	$ -	$ 3,000	$ 3,000	$ 1,500
84150 TRAVEL, CONFER & MEETING	$ 7,800	$ -	$ 3,120	$ 3,120	$ 1,560
Subtotal - Services and Supplies	$ 387,435	$ -	$ 154,974	$ 154,974	$ 77,487
General Admin Distribution	$ -	$ -	$ -	$ -	$ -
INCOMING COSTS DISTRIBUTION					
ORG TOTAL	**$ 1,115,731**	**$ -**	**$ 446,292**	**$ 446,292**	**$ 223,146**
INCOMING COSTS DISTRIBUTION	**$ 262,747**	**$ -**	**$ 105,099**	**$ 105,099**	**$ 52,549**
TOTAL ORG W INCOMING	**$ 1,378,478**	**$ -**	**$ 551,391**	**$ 551,391**	**$ 275,696**

Department	**101-1200 CITY MANAGER**

Incoming Costs Details

	Department	Total Incoming Costs	1st Incoming Costs	2nd Incoming Costs
	Grand Total	**$ 262,747**	**$ 8,537**	**$ 254,210**
2	**101-1100 CITY COUNCIL**	**$ 14,019**	**$ 8,537**	**$ 5,483**
	City Council - Personnel	$ 3,807	$ 2,300	$ 1,506
	City Council - Operations	$ 3,806	$ 2,322	$ 1,485
	City Council - Governance	$ 6,407	$ 3,915	$ 2,492
3	**101-1200 CITY MANAGER**	**$ 36,960**	**$ -**	**$ 36,960**
	City Manager - Personnel	$ 9,960	$ -	$ 9,960
	City Manager - Operations	$ 10,051	$ -	$ 10,051
	City Manager - Governance	$ 16,949	$ -	$ 16,949
4	**101-1250 CITY CLERK**	**$ 20,572**	**$ -**	**$ 20,572**
	City Clerk	$ 5,544	$ -	$ 5,544
	Records Management	$ 5,595	$ -	$ 5,595
	Agenda	$ 9,434	$ -	$ 9,434
5	**101-1280 INFORMATION TECHNOLOGY**	**$ 67,168**	**$ -**	**$ 67,168**
	IT Admin	$ 5,977	$ -	$ 5,977
	Help Desk	$ 15,340	$ -	$ 15,340
	Network & Infrastructure	$ 18,348	$ -	$ 18,348
	Desktop	$ 27,503	$ -	$ 27,503
6	**101-1400 CITY ATTORNEY**	**$ 21,274**	**$ -**	**$ 21,274**
	General Legal Services	$ 19,129	$ -	$ 19,129
	Litigation and Claims	$ 2,145	$ -	$ 2,145
7	**101-1500 FINANCE**	**$ 32,262**	**$ -**	**$ 32,262**
	Accounts Payable	$ 2,564	$ -	$ 2,564
	Accounts Receivable	$ 343	$ -	$ 343
	Budget	$ 6,910	$ -	$ 6,910
	Purchasing	$ 626	$ -	$ 626
	Payroll	$ 6,846	$ -	$ 6,846
	Treasurer	$ 4,860	$ -	$ 4,860
	Audit	$ 10,114	$ -	$ 10,114
8	**101-1600 HUMAN RESOURCES**	**$ 31,787**	**$ -**	**$ 31,787**
	Employee Services	$ 12,424	$ -	$ 12,424
	Recruitment and Staffing	$ 5,548	$ -	$ 5,548
	Labor Relations	$ 8,925	$ -	$ 8,925
	Risk Management	$ 4,891	$ -	$ 4,891
9	**101-1900 NON DEPARTMENT SERVICES**	**$ 38,704**	**$ -**	**$ 38,704**
	Non Departmental - Personnel	$ 39,467	$ -	$ 39,467
	Non Departmental - Operations	$ 39,828	$ -	$ 39,828
	Attrition	$ -40,591	$ -	$ -40,591

Department **101-1200 CITY MANAGER**

Allocation Summary

	Department	Total	City Manager - Personnel	City Manager - Operations	City Manager - Governance
	Grand Total	**$ 1,378,478**	**$ 551,391**	**$ 551,391**	**$ 275,696**
2	101-1100 CITY COUNCIL	**$ 14,536**	$ 12,450	$ 2,086	$ -
3	101-1200 CITY MANAGER	**$ 36,960**	$ 9,960	$ 10,051	$ 16,949
4	101-1250 CITY CLERK	**$ 11,504**	$ 6,165	$ 5,339	$ -
5	101-1280 INFORMATION TECHNOLOGY	**$ 28,137**	$ 12,253	$ 11,665	$ 4,219
6	101-1400 CITY ATTORNEY	**$ 55,751**	$ 6,165	$ 4,587	$ 44,999
7	101-1500 FINANCE	**$ 102,918**	$ 21,577	$ 19,467	$ 61,874
8	101-1600 HUMAN RESOURCES	**$ 35,518**	$ 14,179	$ 12,901	$ 8,437
9	101-1900 NON DEPARTMENT SERVICES	**$ 6,750**	$ -	$ 6,750	$ -
10	101-1700 PLANNING	**$ 19,340**	$ 11,097	$ 8,244	$ -
11	101-1725 PLANNING REIMBURSABLES	**$ 469**	$ -	$ 469	$ -
12	101-1730 BUILDING	**$ 14,408**	$ 8,014	$ 6,393	$ -
13	101-1800 ECONOMIC DEV & HOUSING	**$ 15,870**	$ 8,045	$ 7,825	$ -
14	101-2100 POLICE ADMINISTRATION	**$ 145,118**	$ 61,649	$ 63,782	$ 19,687
15	101-2200 FIELD OPERATIONS	**$ 263,614**	$ 109,489	$ 154,124	$ -
16	101-3000 FIRE	**$ 29,109**	$ -	$ 29,109	$ -
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	**$ 33,020**	$ 18,680	$ 14,340	$ -
18	101-4060 PUBLIC WORKS MAINTENANCE	**$ 109,292**	$ 26,817	$ 38,881	$ 43,593
19	101-4065 PARKING FACILITY MAINT	**$ 293**	$ -	$ 293	$ -
21	101-5000 COMMUNITY SERVICES	**$ 13,005**	$ -	$ 349	$ 12,656
22	101-5410 SPECIAL EVENTS	**$ 7,418**	$ 4,963	$ 2,455	$ -
23	101-5420 AQUATICS	**$ 27,457**	$ 21,300	$ 6,157	$ -
24	101-5430 FACILITIES	**$ 22,625**	$ 17,447	$ 5,178	$ -
25	101-5440 YOUTH CAMPS	**$ 17,118**	$ 13,440	$ 3,678	$ -
26	101-5450 YOUTH SERVICES	**$ 46,082**	$ 36,990	$ 9,093	$ -
27	101-5460 ADULT SERVICES	**$ 18,469**	$ 12,515	$ 5,954	$ -
28	101-5470 ADULT SPORTS/CLASSES	**$ 7,816**	$ 5,425	$ 2,391	$ -
29	101-5480 YOUTH SPORTS/CLASSES	**$ 6,121**	$ 4,470	$ 1,652	$ -
32	204 ENVIRONMENTL PROGRAM FUND	**$ 117**	$ -	$ 117	$ -
33	205 HSG COMM DEVPT/CDBG FUND	**$ 264**	$ -	$ 264	$ -
35	220 GAS TAX ST. IMPROV. FD	**$ 4,205**	$ -	$ 4,205	$ -
37	225 GENERAL PLAN MAINTENANCE	**$ 25,947**	$ 15,998	$ 9,949	$ -
38	230-5200 CHILD DEVELOPMENT CENTER	**$ 87,123**	$ 57,026	$ 30,098	$ -
44	243 EMERYVILLE PUBLIC ART FD	**$ 4,691**	$ -	$ 4,691	$ -
48	252 SUPPL LAW ENFORCE SERV FD	**$ 2,652**	$ 1,480	$ 1,173	$ -
56	266 MEASURE D FUND	**$ 801**	$ 801	$ -	$ -
58	267 MEASURE F FUND	**$ 11,193**	$ 6,165	$ 5,028	$ -
59	268 COMM DEV TECHNOLOGY FUND	**$ 1,345**	$ 77	$ 1,268	$ -
60	269 PARKING PROGRAM	**$ 13,377**	$ 7,213	$ 6,164	$ -

	Department	Total	City Manager - Personnel	City Manager - Operations	City Manager - Governance
65	298 HOUSING ASSETS FUND	**$ 59**	$ -	$ 59	$ -
66	299 AFFORDABLE HOUSING FUND	**$ 2,047**	$ 1,017	$ 1,030	$ -
74	475 GEN CAPITAL IMPROVE FUND	**$ 20,371**	$ 10,110	$ 10,260	$ -
77	495 MARINA IMPROVEMENT FUND	**$ 8,795**	$ 4,007	$ 4,788	$ -
78	510 SEWER OPER/MAINT FUND	**$ 117**	$ -	$ 117	$ -
79	510-4350 SEWER ADMINISTRATION/ENGR	**$ 7,209**	$ 3,637	$ 3,572	$ -
80	510-4360 SEWER MAINTENANCE	**$ 3,571**	$ 771	$ 2,800	$ -
81	511 SEWER REHAB/REPLAC FUND	**$ 1,349**	$ -	$ 1,349	$ -
82	513 SEWER CONNECTION FEE FUND	**$ 821**	$ -	$ 821	$ -
84	610 SELF-INS/DELTA DENTAL FD	**$ 2,212**	$ -	$ 2,212	$ -
85	620 SELF-INS/UNEMPLOYMENT FD	**$ 235**	$ -	$ 235	$ -
86	650 MAJOR MAINTENANCE FUND	**$ 11,947**	$ -	$ 11,947	$ -
88	670 INFO TECHNOLOGY FUND	**$ 6,960**	$ -	$ 6,960	$ -
89	700 ACCRUED BENE SELF INS FD	**$ 5,697**	$ -	$ 5,697	$ -
90	710 POST-RETIREMENT BENEFITS	**$ 3,375**	$ -	$ 3,375	$ -
96	All Other	**$ 63,280**	$ -	$ -	$ 63,280

Department	**101-1200 CITY MANAGER**
Function	**City Manager - Personnel**
Allocation Base	**Citywide FTE's**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**180.61**	**100.00%**	**$ 449,707**	**$ -**	**$ 449,707**	**$ 101,684**	**$ 551,391**
2	101-1100 CITY COUNCIL	5.00	2.77%	$ 12,450	$ -	$ 12,450	$ -	$ 12,450
3	101-1200 CITY MANAGER	4.00	2.21%	$ 9,960	$ -	$ 9,960	$ -	$ 9,960
4	101-1250 CITY CLERK	2.00	1.11%	$ 4,980	$ -	$ 4,980	$ 1,185	$ 6,165
5	101-1280 INFORMATION TECHNOLOGY	3.98	2.20%	$ 9,897	$ -	$ 9,897	$ 2,355	$ 12,253
6	101-1400 CITY ATTORNEY	2.00	1.11%	$ 4,980	$ -	$ 4,980	$ 1,185	$ 6,165
7	101-1500 FINANCE	7.00	3.88%	$ 17,430	$ -	$ 17,430	$ 4,148	$ 21,577
8	101-1600 HUMAN RESOURCES	4.60	2.55%	$ 11,454	$ -	$ 11,454	$ 2,726	$ 14,179
10	101-1700 PLANNING	3.60	1.99%	$ 8,964	$ -	$ 8,964	$ 2,133	$ 11,097
12	101-1730 BUILDING	2.60	1.44%	$ 6,474	$ -	$ 6,474	$ 1,541	$ 8,014
13	101-1800 ECONOMIC DEV & HOUSING	2.61	1.45%	$ 6,499	$ -	$ 6,499	$ 1,547	$ 8,045
14	101-2100 POLICE ADMINISTRATION	20.00	11.07%	$ 49,799	$ -	$ 49,799	$ 11,851	$ 61,649
15	101-2200 FIELD OPERATIONS	35.52	19.67%	$ 88,442	$ -	$ 88,442	$ 21,047	$ 109,489
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	6.06	3.36%	$ 15,089	$ -	$ 15,089	$ 3,591	$ 18,680
18	101-4060 PUBLIC WORKS MAINTENANCE	8.70	4.82%	$ 21,662	$ -	$ 21,662	$ 5,155	$ 26,817
22	101-5410 SPECIAL EVENTS	1.61	0.89%	$ 4,009	$ -	$ 4,009	$ 954	$ 4,963
23	101-5420 AQUATICS	6.91	3.83%	$ 17,205	$ -	$ 17,205	$ 4,094	$ 21,300
24	101-5430 FACILITIES	5.66	3.13%	$ 14,093	$ -	$ 14,093	$ 3,354	$ 17,447
25	101-5440 YOUTH CAMPS	4.36	2.41%	$ 10,856	$ -	$ 10,856	$ 2,583	$ 13,440
26	101-5450 YOUTH SERVICES	12.00	6.64%	$ 29,879	$ -	$ 29,879	$ 7,110	$ 36,990
27	101-5460 ADULT SERVICES	4.06	2.25%	$ 10,109	$ -	$ 10,109	$ 2,406	$ 12,515
28	101-5470 ADULT SPORTS/CLASSES	1.76	0.97%	$ 4,382	$ -	$ 4,382	$ 1,043	$ 5,425
29	101-5480 YOUTH SPORTS/CLASSES	1.45	0.80%	$ 3,610	$ -	$ 3,610	$ 859	$ 4,470
37	225 GENERAL PLAN MAINTENANCE	5.19	2.87%	$ 12,923	$ -	$ 12,923	$ 3,075	$ 15,998
38	230-5200 CHILD DEVELOPMENT CENTER	18.50	10.24%	$ 46,064	$ -	$ 46,064	$ 10,962	$ 57,026
48	252 SUPPL LAW ENFORCE SERV FD	0.48	0.27%	$ 1,195	$ -	$ 1,195	$ 284	$ 1,480
56	266 MEASURE D FUND	0.26	0.14%	$ 647	$ -	$ 647	$ 154	$ 801
58	267 MEASURE F FUND	2.00	1.11%	$ 4,980	$ -	$ 4,980	$ 1,185	$ 6,165
59	268 COMM DEV TECHNOLOGY FUND	0.03	0.01%	$ 62	$ -	$ 62	$ 15	$ 77
60	269 PARKING PROGRAM	2.34	1.30%	$ 5,826	$ -	$ 5,826	$ 1,387	$ 7,213
66	299 AFFORDABLE HOUSING FUND	0.33	0.18%	$ 822	$ -	$ 822	$ 196	$ 1,017
74	475 GEN CAPITAL IMPROVE FUND	3.28	1.82%	$ 8,167	$ -	$ 8,167	$ 1,943	$ 10,110
77	495 MARINA IMPROVEMENT FUND	1.30	0.72%	$ 3,237	$ -	$ 3,237	$ 770	$ 4,007
79	510-4350 SEWER ADMINISTRATION/ENGR	1.18	0.65%	$ 2,938	$ -	$ 2,938	$ 699	$ 3,637
80	510-4360 SEWER MAINTENANCE	0.25	0.14%	$ 622	$ -	$ 622	$ 148	$ 771

Department	**101-1200 CITY MANAGER**
Function	**City Manager - Operations**
Allocation Base	**Citywide Operating Expenditures**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**47,259,929.00**	**100.00%**	**$ 449,707**	**$ -**	**$ 449,707**	**$ 101,684**	**$ 551,391**
2	101-1100 CITY COUNCIL	219,210.00	0.46%	$ 2,086	$ -	$ 2,086	$ -	$ 2,086
3	101-1200 CITY MANAGER	1,056,269.00	2.24%	$ 10,051	$ -	$ 10,051	$ -	$ 10,051
4	101-1250 CITY CLERK	455,295.00	0.96%	$ 4,332	$ -	$ 4,332	$ 1,007	$ 5,339
5	101-1280 INFORMATION TECHNOLOGY	994,736.00	2.10%	$ 9,466	$ -	$ 9,466	$ 2,200	$ 11,665
6	101-1400 CITY ATTORNEY	391,130.00	0.83%	$ 3,722	$ -	$ 3,722	$ 865	$ 4,587
7	101-1500 FINANCE	1,660,018.00	3.51%	$ 15,796	$ -	$ 15,796	$ 3,671	$ 19,467
8	101-1600 HUMAN RESOURCES	1,100,129.00	2.33%	$ 10,468	$ -	$ 10,468	$ 2,433	$ 12,901
9	101-1900 NON DEPARTMENT SERVICES	575,638.00	1.22%	$ 5,478	$ -	$ 5,478	$ 1,273	$ 6,750
10	101-1700 PLANNING	702,963.00	1.49%	$ 6,689	$ -	$ 6,689	$ 1,554	$ 8,244
11	101-1725 PLANNING REIMBURSABLES	40,000.00	0.08%	$ 381	$ -	$ 381	$ 88	$ 469
12	101-1730 BUILDING	545,197.00	1.15%	$ 5,188	$ -	$ 5,188	$ 1,206	$ 6,393
13	101-1800 ECONOMIC DEV & HOUSING	667,253.00	1.41%	$ 6,349	$ -	$ 6,349	$ 1,475	$ 7,825
14	101-2100 POLICE ADMINISTRATION	5,438,936.00	11.51%	$ 51,755	$ -	$ 51,755	$ 12,027	$ 63,782
15	101-2200 FIELD OPERATIONS	13,142,837.00	27.81%	$ 125,062	$ -	$ 125,062	$ 29,062	$ 154,124
16	101-3000 FIRE	2,482,265.00	5.25%	$ 23,620	$ -	$ 23,620	$ 5,489	$ 29,109
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	1,222,826.00	2.59%	$ 11,636	$ -	$ 11,636	$ 2,704	$ 14,340
18	101-4060 PUBLIC WORKS MAINTENANCE	3,315,582.00	7.02%	$ 31,550	$ -	$ 31,550	$ 7,332	$ 38,881
19	101-4065 PARKING FACILITY MAINT	25,000.00	0.05%	$ 238	$ -	$ 238	$ 55	$ 293
21	101-5000 COMMUNITY SERVICES	29,769.00	0.06%	$ 283	$ -	$ 283	$ 66	$ 349
22	101-5410 SPECIAL EVENTS	209,362.00	0.44%	$ 1,992	$ -	$ 1,992	$ 463	$ 2,455
23	101-5420 AQUATICS	525,042.00	1.11%	$ 4,996	$ -	$ 4,996	$ 1,161	$ 6,157
24	101-5430 FACILITIES	441,537.00	0.93%	$ 4,201	$ -	$ 4,201	$ 976	$ 5,178
25	101-5440 YOUTH CAMPS	313,645.00	0.66%	$ 2,985	$ -	$ 2,985	$ 694	$ 3,678
26	101-5450 YOUTH SERVICES	775,386.00	1.64%	$ 7,378	$ -	$ 7,378	$ 1,715	$ 9,093
27	101-5460 ADULT SERVICES	507,704.00	1.07%	$ 4,831	$ -	$ 4,831	$ 1,123	$ 5,954
28	101-5470 ADULT SPORTS/CLASSES	203,857.00	0.43%	$ 1,940	$ -	$ 1,940	$ 451	$ 2,391
29	101-5480 YOUTH SPORTS/CLASSES	140,839.00	0.30%	$ 1,340	$ -	$ 1,340	$ 311	$ 1,652
32	204 ENVIRONMENTL PROGRAM FUND	10,000.00	0.02%	$ 95	$ -	$ 95	$ 22	$ 117
33	205 HSG COMM DEVPT/CDBG FUND	22,500.00	0.05%	$ 214	$ -	$ 214	$ 50	$ 264
35	220 GAS TAX ST. IMPROV. FD	358,584.00	0.76%	$ 3,412	$ -	$ 3,412	$ 793	$ 4,205
37	225 GENERAL PLAN MAINTENANCE	848,378.00	1.80%	$ 8,073	$ -	$ 8,073	$ 1,876	$ 9,949
38	230-5200 CHILD DEVELOPMENT CENTER	2,566,568.00	5.43%	$ 24,422	$ -	$ 24,422	$ 5,675	$ 30,098
44	243 EMERYVILLE PUBLIC ART FD	400,000.00	0.85%	$ 3,806	$ -	$ 3,806	$ 885	$ 4,691
48	252 SUPPL LAW ENFORCE SERV FD	100,000.00	0.21%	$ 952	$ -	$ 952	$ 221	$ 1,173
58	267 MEASURE F FUND	428,741.00	0.91%	$ 4,080	$ -	$ 4,080	$ 948	$ 5,028
59	268 COMM DEV TECHNOLOGY FUND	108,137.00	0.23%	$ 1,029	$ -	$ 1,029	$ 239	$ 1,268
60	269 PARKING PROGRAM	525,630.00	1.11%	$ 5,002	$ -	$ 5,002	$ 1,162	$ 6,164

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
65	298 HOUSING ASSETS FUND	5,000.00	0.01%	$ 48	$ -	$ 48	$ 11	$ 59
66	299 AFFORDABLE HOUSING FUND	87,794.00	0.19%	$ 835	$ -	$ 835	$ 194	$ 1,030
74	475 GEN CAPITAL IMPROVE FUND	874,954.00	1.85%	$ 8,326	$ -	$ 8,326	$ 1,935	$ 10,260
77	495 MARINA IMPROVEMENT FUND	408,292.00	0.86%	$ 3,885	$ -	$ 3,885	$ 903	$ 4,788
78	510 SEWER OPER/MAINT FUND	10,000.00	0.02%	$ 95	$ -	$ 95	$ 22	$ 117
79	510-4350 SEWER ADMINISTRATION/ENGR	304,609.00	0.64%	$ 2,899	$ -	$ 2,899	$ 674	$ 3,572
80	510-4360 SEWER MAINTENANCE	238,805.00	0.51%	$ 2,272	$ -	$ 2,272	$ 528	$ 2,800
81	511 SEWER REHAB/REPLAC FUND	115,000.00	0.24%	$ 1,094	$ -	$ 1,094	$ 254	$ 1,349
82	513 SEWER CONNECTION FEE FUND	70,000.00	0.15%	$ 666	$ -	$ 666	$ 155	$ 821
84	610 SELF-INS/DELTA DENTAL FD	188,643.00	0.40%	$ 1,795	$ -	$ 1,795	$ 417	$ 2,212
85	620 SELF-INS/UNEMPLOYMENT FD	20,000.00	0.04%	$ 190	$ -	$ 190	$ 44	$ 235
86	650 MAJOR MAINTENANCE FUND	1,018,752.00	2.16%	$ 9,694	$ -	$ 9,694	$ 2,253	$ 11,947
88	670 INFO TECHNOLOGY FUND	593,517.00	1.26%	$ 5,648	$ -	$ 5,648	$ 1,312	$ 6,960
89	700 ACCRUED BENE SELF INS FD	485,800.00	1.03%	$ 4,623	$ -	$ 4,623	$ 1,074	$ 5,697
90	710 POST-RETIREMENT BENEFITS	287,800.00	0.61%	$ 2,739	$ -	$ 2,739	$ 636	$ 3,375

Department	**101-1200 CITY MANAGER**
Function	**City Manager - Governance**
Allocation Base	**Number of Agenda Items**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**199.00**	**100.00%**	**$ 224,854**	**$ -**	**$ 224,854**	**$ 50,842**	**$ 275,696**
3	101-1200 CITY MANAGER	15.00	7.54%	$ 16,949	$ -	$ 16,949	$ -	$ 16,949
5	101-1280 INFORMATION TECHNOLOGY	3.00	1.51%	$ 3,390	$ -	$ 3,390	$ 829	$ 4,219
6	101-1400 CITY ATTORNEY	32.00	16.08%	$ 36,157	$ -	$ 36,157	$ 8,842	$ 44,999
7	101-1500 FINANCE	44.00	22.11%	$ 49,716	$ -	$ 49,716	$ 12,158	$ 61,874
8	101-1600 HUMAN RESOURCES	6.00	3.02%	$ 6,780	$ -	$ 6,780	$ 1,658	$ 8,437
14	101-2100 POLICE ADMINISTRATION	14.00	7.04%	$ 15,819	$ -	$ 15,819	$ 3,868	$ 19,687
18	101-4060 PUBLIC WORKS MAINTENANCE	31.00	15.58%	$ 35,027	$ -	$ 35,027	$ 8,566	$ 43,593
21	101-5000 COMMUNITY SERVICES	9.00	4.52%	$ 10,169	$ -	$ 10,169	$ 2,487	$ 12,656
96	All Other	45.00	22.61%	$ 50,846	$ -	$ 50,846	$ 12,434	$ 63,280

City of Emeryville
2025/2026 Budget - Full Cost

Department Level Report

101-1250 CITY CLERK

Department Salaries & Costs

Description	Amount	General Admin	City Clerk	Records Management	Agenda
Personnel					
Salaries	$ 296,146	$ -	$ 118,458	$ 118,458	$ 59,229
Salary Split %	*100%*	*0.00%*	*40.00%*	*40.00%*	*20.00%*
Subtotal - Personnel Costs	$ 296,146	$ -	$ 118,458	$ 118,458	$ 59,229
Services & Supplies					
Fringe Benefits	$ 154,557	$ -	$ 61,823	$ 61,823	$ 30,911
73000 OFFICE SUPPLIES	$ 1,500	$ -	$ 600	$ 600	$ 300
73100 BOOKS, MAPS, PERIODICALS	$ 100	$ -	$ 40	$ 40	$ 20
73150 POSTAGE	$ 200	$ -	$ 80	$ 80	$ 40
73600 FOOD SUPPLIES	$ 1,337	$ -	$ 535	$ 535	$ 267
76050 TELEPHONE/COMMUNICATION	$ 1,600	$ -	$ 640	$ 640	$ 320
77260 SOFTWARE SUBCRIPTIONS	$ 1,192	$ -	$ 477	$ 477	$ 238
77960 TECHNOLOGY CHARGE	$ 26,100	$ -	$ 10,440	$ 10,440	$ 5,220
80050 PROFESSIONAL SERVICES	$ 76,000	$ -	$ 30,400	$ 30,400	$ 15,200
80550 ELECTION	$ 5,000	$ -	$ 2,000	$ 2,000	$ 1,000
82000 ADVERTISING	$ 8,000	$ -	$ 3,200	$ 3,200	$ 1,600
82050 PRINTING	$ 1,000	$ -	$ 400	$ 400	$ 200
82100 COMMUNITY PUB/MTGS/COMM	$ 4,000	$ -	$ 1,600	$ 1,600	$ 800
84000 EDUCATION AND TRAINING	$ 5,100	$ -	$ 2,040	$ 2,040	$ 1,020
84100 MEMBERSHIPS & DUES	$ 995	$ -	$ 398	$ 398	$ 199
84150 TRAVEL, CONFER & MEETING	$ 6,500	$ -	$ 2,600	$ 2,600	$ 1,300
85100 RECORDS STORAGE RENTAL	$ 25,000	$ -	$ 10,000	$ 10,000	$ 5,000
Subtotal - Services and Supplies	$ 318,181	$ -	$ 127,272	$ 127,272	$ 63,636
General Admin Distribution	$ -	$ -	$ -	$ -	$ -
INCOMING COSTS DISTRIBUTION					
ORG TOTAL	**$ 614,327**	**$ -**	**$ 245,731**	**$ 245,731**	**$ 122,865**
INCOMING COSTS DISTRIBUTION	**$ 110,741**	**$ -**	**$ 44,296**	**$ 44,296**	**$ 22,148**
TOTAL ORG W INCOMING	**$ 725,068**	**$ -**	**$ 290,027**	**$ 290,027**	**$ 145,014**

Department	**101-1250 CITY CLERK**

Incoming Costs Details

	Department	Total Incoming Costs	1st Incoming Costs	2nd Incoming Costs
	Grand Total	**$ 110,741**	**$ 11,463**	**$ 99,278**
2	**101-1100 CITY COUNCIL**	**$ 3,544**	**$ 2,151**	**$ 1,393**
	City Council - Personnel	$ 1,903	$ 1,150	$ 753
	City Council - Operations	$ 1,641	$ 1,001	$ 640
3	**101-1200 CITY MANAGER**	**$ 11,504**	**$ 9,312**	**$ 2,192**
	City Manager - Personnel	$ 6,165	$ 4,980	$ 1,185
	City Manager - Operations	$ 5,339	$ 4,332	$ 1,007
4	**101-1250 CITY CLERK**	**$ 5,183**	**$ -**	**$ 5,183**
	City Clerk	$ 2,772	$ -	$ 2,772
	Records Management	$ 2,412	$ -	$ 2,412
5	**101-1280 INFORMATION TECHNOLOGY**	**$ 21,137**	**$ -**	**$ 21,137**
	IT Admin	$ 2,988	$ -	$ 2,988
	Help Desk	$ 10,698	$ -	$ 10,698
	Network & Infrastructure	$ 2,294	$ -	$ 2,294
	Desktop	$ 5,157	$ -	$ 5,157
6	**101-1400 CITY ATTORNEY**	**$ 10,489**	**$ -**	**$ 10,489**
	General Legal Services	$ 9,565	$ -	$ 9,565
	Litigation and Claims	$ 925	$ -	$ 925
7	**101-1500 FINANCE**	**$ 22,595**	**$ -**	**$ 22,595**
	Accounts Payable	$ 5,258	$ -	$ 5,258
	Accounts Receivable	$ 549	$ -	$ 549
	Budget	$ 2,978	$ -	$ 2,978
	Purchasing	$ 1,252	$ -	$ 1,252
	Payroll	$ 6,103	$ -	$ 6,103
	Treasurer	$ 2,095	$ -	$ 2,095
	Audit	$ 4,359	$ -	$ 4,359
8	**101-1600 HUMAN RESOURCES**	**$ 15,894**	**$ -**	**$ 15,894**
	Employee Services	$ 6,212	$ -	$ 6,212
	Recruitment and Staffing	$ 2,774	$ -	$ 2,774
	Labor Relations	$ 4,463	$ -	$ 4,463
	Risk Management	$ 2,445	$ -	$ 2,445
9	**101-1900 NON DEPARTMENT SERVICES**	**$ 20,395**	**$ -**	**$ 20,395**
	Non Departmental - Personnel	$ 19,733	$ -	$ 19,733
	Non Departmental - Operations	$ 17,168	$ -	$ 17,168
	Attrition	$ -16,506	$ -	$ -16,506

Department **101-1250 CITY CLERK**

Allocation Summary

	Department	Total	City Clerk	Records Management	Agenda
	Grand Total	**$ 725,068**	**$ 290,027**	**$ 290,027**	**$ 145,014**
2	101-1100 CITY COUNCIL	**$ 8,091**	$ 6,930	$ 1,161	$ -
3	101-1200 CITY MANAGER	**$ 20,572**	$ 5,544	$ 5,595	$ 9,434
4	101-1250 CITY CLERK	**$ 5,183**	$ 2,772	$ 2,412	$ -
5	101-1280 INFORMATION TECHNOLOGY	**$ 14,787**	$ 6,440	$ 6,136	$ 2,211
6	101-1400 CITY ATTORNEY	**$ 29,232**	$ 3,240	$ 2,413	$ 23,579
7	101-1500 FINANCE	**$ 54,002**	$ 11,341	$ 10,240	$ 32,421
8	101-1600 HUMAN RESOURCES	**$ 18,660**	$ 7,452	$ 6,786	$ 4,421
9	101-1900 NON DEPARTMENT SERVICES	**$ 3,551**	$ -	$ 3,551	$ -
10	101-1700 PLANNING	**$ 10,169**	$ 5,832	$ 4,336	$ -
11	101-1725 PLANNING REIMBURSABLES	**$ 247**	$ -	$ 247	$ -
12	101-1730 BUILDING	**$ 7,575**	$ 4,212	$ 3,363	$ -
13	101-1800 ECONOMIC DEV & HOUSING	**$ 8,345**	$ 4,228	$ 4,116	$ -
14	101-2100 POLICE ADMINISTRATION	**$ 76,269**	$ 32,402	$ 33,552	$ 10,316
15	101-2200 FIELD OPERATIONS	**$ 138,621**	$ 57,545	$ 81,075	$ -
16	101-3000 FIRE	**$ 15,313**	$ -	$ 15,313	$ -
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	**$ 17,361**	$ 9,818	$ 7,543	$ -
18	101-4060 PUBLIC WORKS MAINTENANCE	**$ 57,390**	$ 14,095	$ 20,453	$ 22,842
19	101-4065 PARKING FACILITY MAINT	**$ 154**	$ -	$ 154	$ -
21	101-5000 COMMUNITY SERVICES	**$ 6,815**	$ -	$ 184	$ 6,632
22	101-5410 SPECIAL EVENTS	**$ 3,900**	$ 2,608	$ 1,292	$ -
23	101-5420 AQUATICS	**$ 14,434**	$ 11,195	$ 3,239	$ -
24	101-5430 FACILITIES	**$ 11,893**	$ 9,170	$ 2,724	$ -
25	101-5440 YOUTH CAMPS	**$ 8,998**	$ 7,064	$ 1,935	$ -
26	101-5450 YOUTH SERVICES	**$ 24,224**	$ 19,441	$ 4,783	$ -
27	101-5460 ADULT SERVICES	**$ 9,709**	$ 6,578	$ 3,132	$ -
28	101-5470 ADULT SPORTS/CLASSES	**$ 4,109**	$ 2,851	$ 1,258	$ -
29	101-5480 YOUTH SPORTS/CLASSES	**$ 3,218**	$ 2,349	$ 869	$ -
32	204 ENVIRONMENTL PROGRAM FUND	**$ 62**	$ -	$ 62	$ -
33	205 HSG COMM DEVPT/CDBG FUND	**$ 139**	$ -	$ 139	$ -
35	220 GAS TAX ST. IMPROV. FD	**$ 2,212**	$ -	$ 2,212	$ -
37	225 GENERAL PLAN MAINTENANCE	**$ 13,642**	$ 8,408	$ 5,233	$ -
38	230-5200 CHILD DEVELOPMENT CENTER	**$ 45,804**	$ 29,971	$ 15,833	$ -
44	243 EMERYVILLE PUBLIC ART FD	**$ 2,468**	$ -	$ 2,468	$ -
48	252 SUPPL LAW ENFORCE SERV FD	**$ 1,395**	$ 778	$ 617	$ -
56	266 MEASURE D FUND	**$ 421**	$ 421	$ -	$ -
58	267 MEASURE F FUND	**$ 5,885**	$ 3,240	$ 2,645	$ -
59	268 COMM DEV TECHNOLOGY FUND	**$ 708**	$ 41	$ 667	$ -
60	269 PARKING PROGRAM	**$ 7,033**	$ 3,791	$ 3,243	$ -

	Department	Total	City Clerk	Records Management	Agenda
65	298 HOUSING ASSETS FUND	**$ 31**	$ -	$ 31	$ -
66	299 AFFORDABLE HOUSING FUND	**$ 1,076**	$ 535	$ 542	$ -
74	475 GEN CAPITAL IMPROVE FUND	**$ 10,711**	$ 5,314	$ 5,397	$ -
77	495 MARINA IMPROVEMENT FUND	**$ 4,625**	$ 2,106	$ 2,519	$ -
78	510 SEWER OPER/MAINT FUND	**$ 62**	$ -	$ 62	$ -
79	510-4350 SEWER ADMINISTRATION/ENGR	**$ 3,791**	$ 1,912	$ 1,879	$ -
80	510-4360 SEWER MAINTENANCE	**$ 1,878**	$ 405	$ 1,473	$ -
81	511 SEWER REHAB/REPLAC FUND	**$ 709**	$ -	$ 709	$ -
82	513 SEWER CONNECTION FEE FUND	**$ 432**	$ -	$ 432	$ -
84	610 SELF-INS/DELTA DENTAL FD	**$ 1,164**	$ -	$ 1,164	$ -
85	620 SELF-INS/UNEMPLOYMENT FD	**$ 123**	$ -	$ 123	$ -
86	650 MAJOR MAINTENANCE FUND	**$ 6,284**	$ -	$ 6,284	$ -
88	670 INFO TECHNOLOGY FUND	**$ 3,661**	$ -	$ 3,661	$ -
89	700 ACCRUED BENE SELF INS FD	**$ 2,997**	$ -	$ 2,997	$ -
90	710 POST-RETIREMENT BENEFITS	**$ 1,775**	$ -	$ 1,775	$ -
96	All Other	**$ 33,158**	$ -	$ -	$ 33,158

Department	**101-1250 CITY CLERK**
Function	**City Clerk**
Allocation Base	**Citywide FTE's**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**180.61**	**100.00%**	**$ 250,316**	**$ -**	**$ 250,316**	**$ 39,711**	**$ 290,027**
2	101-1100 CITY COUNCIL	5.00	2.77%	$ 6,930	$ -	$ 6,930	$ -	$ 6,930
3	101-1200 CITY MANAGER	4.00	2.21%	$ 5,544	$ -	$ 5,544	$ -	$ 5,544
4	101-1250 CITY CLERK	2.00	1.11%	$ 2,772	$ -	$ 2,772	$ -	$ 2,772
5	101-1280 INFORMATION TECHNOLOGY	3.98	2.20%	$ 5,509	$ -	$ 5,509	$ 931	$ 6,440
6	101-1400 CITY ATTORNEY	2.00	1.11%	$ 2,772	$ -	$ 2,772	$ 468	$ 3,240
7	101-1500 FINANCE	7.00	3.88%	$ 9,702	$ -	$ 9,702	$ 1,639	$ 11,341
8	101-1600 HUMAN RESOURCES	4.60	2.55%	$ 6,375	$ -	$ 6,375	$ 1,077	$ 7,452
10	101-1700 PLANNING	3.60	1.99%	$ 4,989	$ -	$ 4,989	$ 843	$ 5,832
12	101-1730 BUILDING	2.60	1.44%	$ 3,603	$ -	$ 3,603	$ 609	$ 4,212
13	101-1800 ECONOMIC DEV & HOUSING	2.61	1.45%	$ 3,617	$ -	$ 3,617	$ 611	$ 4,228
14	101-2100 POLICE ADMINISTRATION	20.00	11.07%	$ 27,719	$ -	$ 27,719	$ 4,683	$ 32,402
15	101-2200 FIELD OPERATIONS	35.52	19.67%	$ 49,229	$ -	$ 49,229	$ 8,316	$ 57,545
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	6.06	3.36%	$ 8,399	$ -	$ 8,399	$ 1,419	$ 9,818
18	101-4060 PUBLIC WORKS MAINTENANCE	8.70	4.82%	$ 12,058	$ -	$ 12,058	$ 2,037	$ 14,095
22	101-5410 SPECIAL EVENTS	1.61	0.89%	$ 2,231	$ -	$ 2,231	$ 377	$ 2,608
23	101-5420 AQUATICS	6.91	3.83%	$ 9,577	$ -	$ 9,577	$ 1,618	$ 11,195
24	101-5430 FACILITIES	5.66	3.13%	$ 7,844	$ -	$ 7,844	$ 1,325	$ 9,170
25	101-5440 YOUTH CAMPS	4.36	2.41%	$ 6,043	$ -	$ 6,043	$ 1,021	$ 7,064
26	101-5450 YOUTH SERVICES	12.00	6.64%	$ 16,631	$ -	$ 16,631	$ 2,810	$ 19,441
27	101-5460 ADULT SERVICES	4.06	2.25%	$ 5,627	$ -	$ 5,627	$ 951	$ 6,578
28	101-5470 ADULT SPORTS/CLASSES	1.76	0.97%	$ 2,439	$ -	$ 2,439	$ 412	$ 2,851
29	101-5480 YOUTH SPORTS/CLASSES	1.45	0.80%	$ 2,010	$ -	$ 2,010	$ 339	$ 2,349
37	225 GENERAL PLAN MAINTENANCE	5.19	2.87%	$ 7,193	$ -	$ 7,193	$ 1,215	$ 8,408
38	230-5200 CHILD DEVELOPMENT CENTER	18.50	10.24%	$ 25,640	$ -	$ 25,640	$ 4,331	$ 29,971
48	252 SUPPL LAW ENFORCE SERV FD	0.48	0.27%	$ 665	$ -	$ 665	$ 112	$ 778
56	266 MEASURE D FUND	0.26	0.14%	$ 360	$ -	$ 360	$ 61	$ 421
58	267 MEASURE F FUND	2.00	1.11%	$ 2,772	$ -	$ 2,772	$ 468	$ 3,240
59	268 COMM DEV TECHNOLOGY FUND	0.03	0.01%	$ 35	$ -	$ 35	$ 6	$ 41
60	269 PARKING PROGRAM	2.34	1.30%	$ 3,243	$ -	$ 3,243	$ 548	$ 3,791
66	299 AFFORDABLE HOUSING FUND	0.33	0.18%	$ 457	$ -	$ 457	$ 77	$ 535
74	475 GEN CAPITAL IMPROVE FUND	3.28	1.82%	$ 4,546	$ -	$ 4,546	$ 768	$ 5,314
77	495 MARINA IMPROVEMENT FUND	1.30	0.72%	$ 1,802	$ -	$ 1,802	$ 304	$ 2,106
79	510-4350 SEWER ADMINISTRATION/ENGR	1.18	0.65%	$ 1,635	$ -	$ 1,635	$ 276	$ 1,912
80	510-4360 SEWER MAINTENANCE	0.25	0.14%	$ 346	$ -	$ 346	$ 59	$ 405

Department	**101-1250 CITY CLERK**
Function	**Records Management**
Allocation Base	**Citywide Operating Expenditures**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**47,259,929.00**	**100.00%**	**$ 250,316**	**$ -**	**$ 250,316**	**$ 39,711**	**$ 290,027**
2	101-1100 CITY COUNCIL	219,210.00	0.46%	$ 1,161	$ -	$ 1,161	$ -	$ 1,161
3	101-1200 CITY MANAGER	1,056,269.00	2.24%	$ 5,595	$ -	$ 5,595	$ -	$ 5,595
4	101-1250 CITY CLERK	455,295.00	0.96%	$ 2,412	$ -	$ 2,412	$ -	$ 2,412
5	101-1280 INFORMATION TECHNOLOGY	994,736.00	2.10%	$ 5,269	$ -	$ 5,269	$ 868	$ 6,136
6	101-1400 CITY ATTORNEY	391,130.00	0.83%	$ 2,072	$ -	$ 2,072	$ 341	$ 2,413
7	101-1500 FINANCE	1,660,018.00	3.51%	$ 8,792	$ -	$ 8,792	$ 1,448	$ 10,240
8	101-1600 HUMAN RESOURCES	1,100,129.00	2.33%	$ 5,827	$ -	$ 5,827	$ 960	$ 6,786
9	101-1900 NON DEPARTMENT SERVICES	575,638.00	1.22%	$ 3,049	$ -	$ 3,049	$ 502	$ 3,551
10	101-1700 PLANNING	702,963.00	1.49%	$ 3,723	$ -	$ 3,723	$ 613	$ 4,336
11	101-1725 PLANNING REIMBURSABLES	40,000.00	0.08%	$ 212	$ -	$ 212	$ 35	$ 247
12	101-1730 BUILDING	545,197.00	1.15%	$ 2,888	$ -	$ 2,888	$ 476	$ 3,363
13	101-1800 ECONOMIC DEV & HOUSING	667,253.00	1.41%	$ 3,534	$ -	$ 3,534	$ 582	$ 4,116
14	101-2100 POLICE ADMINISTRATION	5,438,936.00	11.51%	$ 28,808	$ -	$ 28,808	$ 4,744	$ 33,552
15	101-2200 FIELD OPERATIONS	13,142,837.00	27.81%	$ 69,612	$ -	$ 69,612	$ 11,463	$ 81,075
16	101-3000 FIRE	2,482,265.00	5.25%	$ 13,148	$ -	$ 13,148	$ 2,165	$ 15,313
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	1,222,826.00	2.59%	$ 6,477	$ -	$ 6,477	$ 1,067	$ 7,543
18	101-4060 PUBLIC WORKS MAINTENANCE	3,315,582.00	7.02%	$ 17,561	$ -	$ 17,561	$ 2,892	$ 20,453
19	101-4065 PARKING FACILITY MAINT	25,000.00	0.05%	$ 132	$ -	$ 132	$ 22	$ 154
21	101-5000 COMMUNITY SERVICES	29,769.00	0.06%	$ 158	$ -	$ 158	$ 26	$ 184
22	101-5410 SPECIAL EVENTS	209,362.00	0.44%	$ 1,109	$ -	$ 1,109	$ 183	$ 1,292
23	101-5420 AQUATICS	525,042.00	1.11%	$ 2,781	$ -	$ 2,781	$ 458	$ 3,239
24	101-5430 FACILITIES	441,537.00	0.93%	$ 2,339	$ -	$ 2,339	$ 385	$ 2,724
25	101-5440 YOUTH CAMPS	313,645.00	0.66%	$ 1,661	$ -	$ 1,661	$ 274	$ 1,935
26	101-5450 YOUTH SERVICES	775,386.00	1.64%	$ 4,107	$ -	$ 4,107	$ 676	$ 4,783
27	101-5460 ADULT SERVICES	507,704.00	1.07%	$ 2,689	$ -	$ 2,689	$ 443	$ 3,132
28	101-5470 ADULT SPORTS/CLASSES	203,857.00	0.43%	$ 1,080	$ -	$ 1,080	$ 178	$ 1,258
29	101-5480 YOUTH SPORTS/CLASSES	140,839.00	0.30%	$ 746	$ -	$ 746	$ 123	$ 869
32	204 ENVIRONMENTL PROGRAM FUND	10,000.00	0.02%	$ 53	$ -	$ 53	$ 9	$ 62
33	205 HSG COMM DEVPT/CDBG FUND	22,500.00	0.05%	$ 119	$ -	$ 119	$ 20	$ 139
35	220 GAS TAX ST. IMPROV. FD	358,584.00	0.76%	$ 1,899	$ -	$ 1,899	$ 313	$ 2,212
37	225 GENERAL PLAN MAINTENANCE	848,378.00	1.80%	$ 4,494	$ -	$ 4,494	$ 740	$ 5,233
38	230-5200 CHILD DEVELOPMENT CENTER	2,566,568.00	5.43%	$ 13,594	$ -	$ 13,594	$ 2,239	$ 15,833
44	243 EMERYVILLE PUBLIC ART FD	400,000.00	0.85%	$ 2,119	$ -	$ 2,119	$ 349	$ 2,468
48	252 SUPPL LAW ENFORCE SERV FD	100,000.00	0.21%	$ 530	$ -	$ 530	$ 87	$ 617
58	267 MEASURE F FUND	428,741.00	0.91%	$ 2,271	$ -	$ 2,271	$ 374	$ 2,645
59	268 COMM DEV TECHNOLOGY FUND	108,137.00	0.23%	$ 573	$ -	$ 573	$ 94	$ 667
60	269 PARKING PROGRAM	525,630.00	1.11%	$ 2,784	$ -	$ 2,784	$ 458	$ 3,243

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
65	298 HOUSING ASSETS FUND	5,000.00	0.01%	$ 26	$ -	$ 26	$ 4	$ 31
66	299 AFFORDABLE HOUSING FUND	87,794.00	0.19%	$ 465	$ -	$ 465	$ 77	$ 542
74	475 GEN CAPITAL IMPROVE FUND	874,954.00	1.85%	$ 4,634	$ -	$ 4,634	$ 763	$ 5,397
77	495 MARINA IMPROVEMENT FUND	408,292.00	0.86%	$ 2,163	$ -	$ 2,163	$ 356	$ 2,519
78	510 SEWER OPER/MAINT FUND	10,000.00	0.02%	$ 53	$ -	$ 53	$ 9	$ 62
79	510-4350 SEWER ADMINISTRATION/ENGR	304,609.00	0.64%	$ 1,613	$ -	$ 1,613	$ 266	$ 1,879
80	510-4360 SEWER MAINTENANCE	238,805.00	0.51%	$ 1,265	$ -	$ 1,265	$ 208	$ 1,473
81	511 SEWER REHAB/REPLAC FUND	115,000.00	0.24%	$ 609	$ -	$ 609	$ 100	$ 709
82	513 SEWER CONNECTION FEE FUND	70,000.00	0.15%	$ 371	$ -	$ 371	$ 61	$ 432
84	610 SELF-INS/DELTA DENTAL FD	188,643.00	0.40%	$ 999	$ -	$ 999	$ 165	$ 1,164
85	620 SELF-INS/UNEMPLOYMENT FD	20,000.00	0.04%	$ 106	$ -	$ 106	$ 17	$ 123
86	650 MAJOR MAINTENANCE FUND	1,018,752.00	2.16%	$ 5,396	$ -	$ 5,396	$ 889	$ 6,284
88	670 INFO TECHNOLOGY FUND	593,517.00	1.26%	$ 3,144	$ -	$ 3,144	$ 518	$ 3,661
89	700 ACCRUED BENE SELF INS FD	485,800.00	1.03%	$ 2,573	$ -	$ 2,573	$ 424	$ 2,997
90	710 POST-RETIREMENT BENEFITS	287,800.00	0.61%	$ 1,524	$ -	$ 1,524	$ 251	$ 1,775

Department	**101-1250 CITY CLERK**
Function	**Agenda**
Allocation Base	**Number of Agenda Items**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**199.00**	**100.00%**	**$ 125,158**	**$ -**	**$ 125,158**	**$ 19,856**	**$ 145,014**
3	101-1200 CITY MANAGER	15.00	7.54%	$ 9,434	$ -	$ 9,434	$ -	$ 9,434
5	101-1280 INFORMATION TECHNOLOGY	3.00	1.51%	$ 1,887	$ -	$ 1,887	$ 324	$ 2,211
6	101-1400 CITY ATTORNEY	32.00	16.08%	$ 20,126	$ -	$ 20,126	$ 3,453	$ 23,579
7	101-1500 FINANCE	44.00	22.11%	$ 27,673	$ -	$ 27,673	$ 4,748	$ 32,421
8	101-1600 HUMAN RESOURCES	6.00	3.02%	$ 3,774	$ -	$ 3,774	$ 647	$ 4,421
14	101-2100 POLICE ADMINISTRATION	14.00	7.04%	$ 8,805	$ -	$ 8,805	$ 1,511	$ 10,316
18	101-4060 PUBLIC WORKS MAINTENANCE	31.00	15.58%	$ 19,497	$ -	$ 19,497	$ 3,345	$ 22,842
21	101-5000 COMMUNITY SERVICES	9.00	4.52%	$ 5,660	$ -	$ 5,660	$ 971	$ 6,632
96	All Other	45.00	22.61%	$ 28,302	$ -	$ 28,302	$ 4,856	$ 33,158

City of Emeryville
2025/2026 Budget - Full Cost

Department Level Report

101-1280 INFORMATION TECHNOLOGY

Department Salaries & Costs

Description		Amount	General Admin	IT Admin	Help Desk	Network & Infrastructure	Desktop
Personnel							
Salaries	$	635,902	$ -	$ 158,976	$ 158,976	$ 158,976	$ 158,976
Salary Split %		*100%*	*0.00%*	*25.00%*	*25.00%*	*25.00%*	*25.00%*
Subtotal - Personnel Costs	$	635,902	$ -	$ 158,976	$ 158,976	$ 158,976	$ 158,976
Services & Supplies							
Fringe Benefits	S $	354,834	$ -	$ 88,709	$ 88,709	$ 88,709	$ 88,709
73000 OFFICE SUPPLIES	S $	3,000	$ -	$ 750	$ 750	$ 750	$ 750
76050 TELEPHONE/COMMUNICATION	S $	1,000	$ -	$ 250	$ 250	$ 250	$ 250
77960 TECHNOLOGY CHARGE	S $	11,354	$ -	$ 2,839	$ 2,839	$ 2,839	$ 2,839
80050 PROFESSIONAL SERVICES	S $	25,000	$ -	$ 6,250	$ 6,250	$ 6,250	$ 6,250
84000 EDUCATION AND TRAINING	S $	3,000	$ -	$ 750	$ 750	$ 750	$ 750
84100 MEMBERSHIPS & DUES	S $	500	$ -	$ 125	$ 125	$ 125	$ 125
84150 TRAVEL, CONFER & MEETING	S $	3,000	$ -	$ 750	$ 750	$ 750	$ 750
Subtotal - Services and Supplies	$	401,688	$ -	$ 100,422	$ 100,422	$ 100,422	$ 100,422 $ - $ - $ - $ - $ -
General Admin Distribution	$	-	$ -	$ -	$ -	$ -	$ -
INCOMING COSTS DISTRIBUTION							
ORG TOTAL	**$**	**1,037,590**	**$ -**	**$ 259,398**	**$ 259,398**	**$ 259,398**	**$ 259,398**
INCOMING COSTS DISTRIBUTION	**$**	**193,956**	**$ -**	**$ 48,489**	**$ 48,489**	**$ 48,489**	**$ 48,489**
TOTAL ORG W INCOMING	**$**	**1,231,546**	**$ -**	**$ 307,887**	**$ 307,887**	**$ 307,887**	**$ 307,887**

Department	**101-1280 INFORMATION TECHNOLOGY**

Incoming Costs Details

	Department	Total Incoming Costs	1st Incoming Costs	2nd Incoming Costs
	Grand Total	**$ 193,956**	**$ 41,887**	**$ 152,069**
1	**Building Depreciation**	**$ 1,214**	**$ 1,214**	**$ -**
	City Hall	$ 1,214	$ 1,214	$ -
2	**101-1100 CITY COUNCIL**	**$ 8,649**	**$ 5,255**	**$ 3,393**
	City Council - Personnel	$ 3,783	$ 2,286	$ 1,497
	City Council - Operations	$ 3,585	$ 2,186	$ 1,398
	City Council - Governance	$ 1,281	$ 783	$ 498
3	**101-1200 CITY MANAGER**	**$ 28,137**	**$ 22,753**	**$ 5,384**
	City Manager - Personnel	$ 12,253	$ 9,897	$ 2,355
	City Manager - Operations	$ 11,665	$ 9,466	$ 2,200
	City Manager - Governance	$ 4,219	$ 3,390	$ 829
4	**101-1250 CITY CLERK**	**$ 14,787**	**$ 12,665**	**$ 2,122**
	City Clerk	$ 6,440	$ 5,509	$ 931
	Records Management	$ 6,136	$ 5,269	$ 868
	Agenda	$ 2,211	$ 1,887	$ 324
5	**101-1280 INFORMATION TECHNOLOGY**	**$ 16,760**	**$ -**	**$ 16,760**
	IT Admin	$ 5,939	$ -	$ 5,939
	Help Desk	$ 5,854	$ -	$ 5,854
	Network & Infrastructure	$ 1,529	$ -	$ 1,529
	Desktop	$ 3,438	$ -	$ 3,438
6	**101-1400 CITY ATTORNEY**	**$ 21,030**	**$ -**	**$ 21,030**
	General Legal Services	$ 19,010	$ -	$ 19,010
	Litigation and Claims	$ 2,020	$ -	$ 2,020
7	**101-1500 FINANCE**	**$ 30,505**	**$ -**	**$ 30,505**
	Accounts Payable	$ 1,304	$ -	$ 1,304
	Budget	$ 6,507	$ -	$ 6,507
	Purchasing	$ 1,252	$ -	$ 1,252
	Payroll	$ 7,341	$ -	$ 7,341
	Treasurer	$ 4,577	$ -	$ 4,577
	Audit	$ 9,525	$ -	$ 9,525
8	**101-1600 HUMAN RESOURCES**	**$ 31,589**	**$ -**	**$ 31,589**
	Employee Services	$ 12,346	$ -	$ 12,346
	Recruitment and Staffing	$ 5,513	$ -	$ 5,513
	Labor Relations	$ 8,869	$ -	$ 8,869
	Risk Management	$ 4,860	$ -	$ 4,860
9	**101-1900 NON DEPARTMENT SERVICES**	**$ 41,287**	**$ -**	**$ 41,287**
	Non Departmental - Personnel	$ 39,220	$ -	$ 39,220
	Non Departmental - Operations	$ 37,508	$ -	$ 37,508
	Attrition	$ -35,442	$ -	$ -35,442

Department **101-1280 INFORMATION TECHNOLOGY**

Allocation Summary

	Department	Total	IT Admin	Help Desk	Network & Infrastructure	Desktop
	Grand Total	**$ 1,231,546**	**$ 307,887**	**$ 307,887**	**$ 307,887**	**$ 307,887**
2	101-1100 CITY COUNCIL	**$ 7,673**	$ 7,471	$ 202	$ -	$ -
3	101-1200 CITY MANAGER	**$ 67,168**	$ 5,977	$ 15,340	$ 18,348	$ 27,503
4	101-1250 CITY CLERK	**$ 21,137**	$ 2,988	$ 10,698	$ 2,294	$ 5,157
5	101-1280 INFORMATION TECHNOLOGY	**$ 16,760**	$ 5,939	$ 5,854	$ 1,529	$ 3,438
6	101-1400 CITY ATTORNEY	**$ 8,669**	$ 3,447	$ 2,341	$ 882	$ 1,998
7	101-1500 FINANCE	**$ 56,952**	$ 12,066	$ 18,964	$ 7,937	$ 17,986
8	101-1600 HUMAN RESOURCES	**$ 42,138**	$ 7,929	$ 14,047	$ 6,173	$ 13,989
10	101-1700 PLANNING	**$ 47,498**	$ 6,205	$ 13,930	$ 8,377	$ 18,985
12	101-1730 BUILDING	**$ 25,128**	$ 4,482	$ 6,965	$ 4,189	$ 9,493
13	101-1800 ECONOMIC DEV & HOUSING	**$ 25,145**	$ 4,499	$ 6,965	$ 4,189	$ 9,493
14	101-2100 POLICE ADMINISTRATION	**$ 281,538**	$ 34,475	$ 69,768	$ 109,348	$ 67,947
15	101-2200 FIELD OPERATIONS	**$ 61,227**	$ 61,227	$ -	$ -	$ -
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	**$ 73,416**	$ 10,446	$ 23,880	$ 14,109	$ 24,981
18	101-4060 PUBLIC WORKS MAINTENANCE	**$ 77,967**	$ 14,996	$ 23,880	$ 14,109	$ 24,981
21	101-5000 COMMUNITY SERVICES	**$ 210,837**	$ -	$ 72,343	$ 70,547	$ 67,947
22	101-5410 SPECIAL EVENTS	**$ 2,775**	$ 2,775	$ -	$ -	$ -
23	101-5420 AQUATICS	**$ 11,911**	$ 11,911	$ -	$ -	$ -
24	101-5430 FACILITIES	**$ 9,756**	$ 9,756	$ -	$ -	$ -
25	101-5440 YOUTH CAMPS	**$ 7,515**	$ 7,515	$ -	$ -	$ -
26	101-5450 YOUTH SERVICES	**$ 20,685**	$ 20,685	$ -	$ -	$ -
27	101-5460 ADULT SERVICES	**$ 6,998**	$ 6,998	$ -	$ -	$ -
28	101-5470 ADULT SPORTS/CLASSES	**$ 3,034**	$ 3,034	$ -	$ -	$ -
29	101-5480 YOUTH SPORTS/CLASSES	**$ 2,499**	$ 2,499	$ -	$ -	$ -
37	225 GENERAL PLAN MAINTENANCE	**$ 8,946**	$ 8,946	$ -	$ -	$ -
38	230-5200 CHILD DEVELOPMENT CENTER	**$ 31,889**	$ 31,889	$ -	$ -	$ -
48	252 SUPPL LAW ENFORCE SERV FD	**$ 827**	$ 827	$ -	$ -	$ -
56	266 MEASURE D FUND	**$ 448**	$ 448	$ -	$ -	$ -
58	267 MEASURE F FUND	**$ 3,447**	$ 3,447	$ -	$ -	$ -
59	268 COMM DEV TECHNOLOGY FUND	**$ 43**	$ 43	$ -	$ -	$ -
60	269 PARKING PROGRAM	**$ 4,034**	$ 4,034	$ -	$ -	$ -
66	299 AFFORDABLE HOUSING FUND	**$ 569**	$ 569	$ -	$ -	$ -
74	475 GEN CAPITAL IMPROVE FUND	**$ 5,654**	$ 5,654	$ -	$ -	$ -
77	495 MARINA IMPROVEMENT FUND	**$ 2,241**	$ 2,241	$ -	$ -	$ -
79	510-4350 SEWER ADMINISTRATION/ENGR	**$ 2,034**	$ 2,034	$ -	$ -	$ -
80	510-4360 SEWER MAINTENANCE	**$ 431**	$ 431	$ -	$ -	$ -
96	All Other	**$ 82,554**	$ -	$ 22,710	$ 45,856	$ 13,989

Department	**101-1280 INFORMATION TECHNOLOGY**
Function	**IT Admin**
Allocation Base	**Citywide FTE's**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**180.61**	**100.00%**	**$ 269,869**	**$ -**	**$ 269,869**	**$ 38,017**	**$ 307,887**
2	101-1100 CITY COUNCIL	5.00	2.77%	$ 7,471	$ -	$ 7,471	$ -	$ 7,471
3	101-1200 CITY MANAGER	4.00	2.21%	$ 5,977	$ -	$ 5,977	$ -	$ 5,977
4	101-1250 CITY CLERK	2.00	1.11%	$ 2,988	$ -	$ 2,988	$ -	$ 2,988
5	101-1280 INFORMATION TECHNOLOGY	3.98	2.20%	$ 5,939	$ -	$ 5,939	$ -	$ 5,939
6	101-1400 CITY ATTORNEY	2.00	1.11%	$ 2,988	$ -	$ 2,988	$ 459	$ 3,447
7	101-1500 FINANCE	7.00	3.88%	$ 10,459	$ -	$ 10,459	$ 1,607	$ 12,066
8	101-1600 HUMAN RESOURCES	4.60	2.55%	$ 6,873	$ -	$ 6,873	$ 1,056	$ 7,929
10	101-1700 PLANNING	3.60	1.99%	$ 5,379	$ -	$ 5,379	$ 826	$ 6,205
12	101-1730 BUILDING	2.60	1.44%	$ 3,885	$ -	$ 3,885	$ 597	$ 4,482
13	101-1800 ECONOMIC DEV & HOUSING	2.61	1.45%	$ 3,900	$ -	$ 3,900	$ 599	$ 4,499
14	101-2100 POLICE ADMINISTRATION	20.00	11.07%	$ 29,884	$ -	$ 29,884	$ 4,590	$ 34,475
15	101-2200 FIELD OPERATIONS	35.52	19.67%	$ 53,074	$ -	$ 53,074	$ 8,153	$ 61,227
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	6.06	3.36%	$ 9,055	$ -	$ 9,055	$ 1,391	$ 10,446
18	101-4060 PUBLIC WORKS MAINTENANCE	8.70	4.82%	$ 13,000	$ -	$ 13,000	$ 1,997	$ 14,996
22	101-5410 SPECIAL EVENTS	1.61	0.89%	$ 2,406	$ -	$ 2,406	$ 370	$ 2,775
23	101-5420 AQUATICS	6.91	3.83%	$ 10,325	$ -	$ 10,325	$ 1,586	$ 11,911
24	101-5430 FACILITIES	5.66	3.13%	$ 8,457	$ -	$ 8,457	$ 1,299	$ 9,756
25	101-5440 YOUTH CAMPS	4.36	2.41%	$ 6,515	$ -	$ 6,515	$ 1,001	$ 7,515
26	101-5450 YOUTH SERVICES	12.00	6.64%	$ 17,931	$ -	$ 17,931	$ 2,754	$ 20,685
27	101-5460 ADULT SERVICES	4.06	2.25%	$ 6,066	$ -	$ 6,066	$ 932	$ 6,998
28	101-5470 ADULT SPORTS/CLASSES	1.76	0.97%	$ 2,630	$ -	$ 2,630	$ 404	$ 3,034
29	101-5480 YOUTH SPORTS/CLASSES	1.45	0.80%	$ 2,167	$ -	$ 2,167	$ 333	$ 2,499
37	225 GENERAL PLAN MAINTENANCE	5.19	2.87%	$ 7,755	$ -	$ 7,755	$ 1,191	$ 8,946
38	230-5200 CHILD DEVELOPMENT CENTER	18.50	10.24%	$ 27,643	$ -	$ 27,643	$ 4,246	$ 31,889
48	252 SUPPL LAW ENFORCE SERV FD	0.48	0.27%	$ 717	$ -	$ 717	$ 110	$ 827
56	266 MEASURE D FUND	0.26	0.14%	$ 388	$ -	$ 388	$ 60	$ 448
58	267 MEASURE F FUND	2.00	1.11%	$ 2,988	$ -	$ 2,988	$ 459	$ 3,447
59	268 COMM DEV TECHNOLOGY FUND	0.03	0.01%	$ 37	$ -	$ 37	$ 6	$ 43
60	269 PARKING PROGRAM	2.34	1.30%	$ 3,496	$ -	$ 3,496	$ 537	$ 4,034
66	299 AFFORDABLE HOUSING FUND	0.33	0.18%	$ 493	$ -	$ 493	$ 76	$ 569
74	475 GEN CAPITAL IMPROVE FUND	3.28	1.82%	$ 4,901	$ -	$ 4,901	$ 753	$ 5,654
77	495 MARINA IMPROVEMENT FUND	1.30	0.72%	$ 1,942	$ -	$ 1,942	$ 298	$ 2,241
79	510-4350 SEWER ADMINISTRATION/ENGR	1.18	0.65%	$ 1,763	$ -	$ 1,763	$ 271	$ 2,034
80	510-4360 SEWER MAINTENANCE	0.25	0.14%	$ 374	$ -	$ 374	$ 57	$ 431

Department	**101-1280 INFORMATION TECHNOLOGY**
Function	**Help Desk**
Allocation Base	**Number of Help Desk Tickets**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**1,337.00**	**100.00%**	**$ 269,869**	**$ -**	**$ 269,869**	**$ 38,017**	**$ 307,887**
2	101-1100 CITY COUNCIL	1.00	0.07%	$ 202	$ -	$ 202	$ -	$ 202
3	101-1200 CITY MANAGER	76.00	5.68%	$ 15,340	$ -	$ 15,340	$ -	$ 15,340
4	101-1250 CITY CLERK	53.00	3.96%	$ 10,698	$ -	$ 10,698	$ -	$ 10,698
5	101-1280 INFORMATION TECHNOLOGY	29.00	2.17%	$ 5,854	$ -	$ 5,854	$ -	$ 5,854
6	101-1400 CITY ATTORNEY	10.00	0.75%	$ 2,018	$ -	$ 2,018	$ 323	$ 2,341
7	101-1500 FINANCE	81.00	6.06%	$ 16,350	$ -	$ 16,350	$ 2,614	$ 18,964
8	101-1600 HUMAN RESOURCES	60.00	4.49%	$ 12,111	$ -	$ 12,111	$ 1,936	$ 14,047
10	101-1700 PLANNING	59.50	4.45%	$ 12,010	$ -	$ 12,010	$ 1,920	$ 13,930
12	101-1730 BUILDING	29.75	2.23%	$ 6,005	$ -	$ 6,005	$ 960	$ 6,965
13	101-1800 ECONOMIC DEV & HOUSING	29.75	2.23%	$ 6,005	$ -	$ 6,005	$ 960	$ 6,965
14	101-2100 POLICE ADMINISTRATION	298.00	22.29%	$ 60,150	$ -	$ 60,150	$ 9,617	$ 69,768
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	102.00	7.63%	$ 20,588	$ -	$ 20,588	$ 3,292	$ 23,880
18	101-4060 PUBLIC WORKS MAINTENANCE	102.00	7.63%	$ 20,588	$ -	$ 20,588	$ 3,292	$ 23,880
21	101-5000 COMMUNITY SERVICES	309.00	23.11%	$ 62,371	$ -	$ 62,371	$ 9,972	$ 72,343
96	All Other	97.00	7.26%	$ 19,579	$ -	$ 19,579	$ 3,130	$ 22,710

Department	**101-1280 INFORMATION TECHNOLOGY**
Function	**Network & Infrastructure**
Allocation Base	**Number of Devices**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**353.00**	**100.00%**	**$ 269,869**	**$ -**	**$ 269,869**	**$ 38,017**	**$ 307,887**
3	101-1200 CITY MANAGER	24.00	6.80%	$ 18,348	$ -	$ 18,348	$ -	$ 18,348
4	101-1250 CITY CLERK	3.00	0.85%	$ 2,294	$ -	$ 2,294	$ -	$ 2,294
5	101-1280 INFORMATION TECHNOLOGY	2.00	0.57%	$ 1,529	$ -	$ 1,529	$ -	$ 1,529
6	101-1400 CITY ATTORNEY	1.00	0.28%	$ 765	$ -	$ 765	$ 117	$ 882
7	101-1500 FINANCE	9.00	2.55%	$ 6,881	$ -	$ 6,881	$ 1,056	$ 7,937
8	101-1600 HUMAN RESOURCES	7.00	1.98%	$ 5,352	$ -	$ 5,352	$ 821	$ 6,173
10	101-1700 PLANNING	9.50	2.69%	$ 7,263	$ -	$ 7,263	$ 1,115	$ 8,377
12	101-1730 BUILDING	4.75	1.35%	$ 3,631	$ -	$ 3,631	$ 557	$ 4,189
13	101-1800 ECONOMIC DEV & HOUSING	4.75	1.35%	$ 3,631	$ -	$ 3,631	$ 557	$ 4,189
14	101-2100 POLICE ADMINISTRATION	124.00	35.13%	$ 94,798	$ -	$ 94,798	$ 14,550	$ 109,348
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	16.00	4.53%	$ 12,232	$ -	$ 12,232	$ 1,877	$ 14,109
18	101-4060 PUBLIC WORKS MAINTENANCE	16.00	4.53%	$ 12,232	$ -	$ 12,232	$ 1,877	$ 14,109
21	101-5000 COMMUNITY SERVICES	80.00	22.66%	$ 61,160	$ -	$ 61,160	$ 9,387	$ 70,547
96	All Other	52.00	14.73%	$ 39,754	$ -	$ 39,754	$ 6,102	$ 45,856

Department	**101-1280 INFORMATION TECHNOLOGY**
Function	**Desktop**
Allocation Base	**Number of Workstations**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**157.00**	**100.00%**	**$ 269,869**	**$ -**	**$ 269,869**	**$ 38,017**	**$ 307,887**
3	101-1200 CITY MANAGER	16.00	10.19%	$ 27,503	$ -	$ 27,503	$ -	$ 27,503
4	101-1250 CITY CLERK	3.00	1.91%	$ 5,157	$ -	$ 5,157	$ -	$ 5,157
5	101-1280 INFORMATION TECHNOLOGY	2.00	1.27%	$ 3,438	$ -	$ 3,438	$ -	$ 3,438
6	101-1400 CITY ATTORNEY	1.00	0.64%	$ 1,719	$ -	$ 1,719	$ 280	$ 1,998
7	101-1500 FINANCE	9.00	5.73%	$ 15,470	$ -	$ 15,470	$ 2,516	$ 17,986
8	101-1600 HUMAN RESOURCES	7.00	4.46%	$ 12,032	$ -	$ 12,032	$ 1,957	$ 13,989
10	101-1700 PLANNING	9.50	6.05%	$ 16,330	$ -	$ 16,330	$ 2,656	$ 18,985
12	101-1730 BUILDING	4.75	3.03%	$ 8,165	$ -	$ 8,165	$ 1,328	$ 9,493
13	101-1800 ECONOMIC DEV & HOUSING	4.75	3.03%	$ 8,165	$ -	$ 8,165	$ 1,328	$ 9,493
14	101-2100 POLICE ADMINISTRATION	34.00	21.66%	$ 58,443	$ -	$ 58,443	$ 9,504	$ 67,947
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	12.50	7.96%	$ 21,486	$ -	$ 21,486	$ 3,494	$ 24,981
18	101-4060 PUBLIC WORKS MAINTENANCE	12.50	7.96%	$ 21,486	$ -	$ 21,486	$ 3,494	$ 24,981
21	101-5000 COMMUNITY SERVICES	34.00	21.66%	$ 58,443	$ -	$ 58,443	$ 9,504	$ 67,947
96	All Other	7.00	4.46%	$ 12,032	$ -	$ 12,032	$ 1,957	$ 13,989

City of Emeryville
2025/2026 Budget - Full Cost

Department Level Report

101-1400 CITY ATTORNEY

Department Salaries & Costs

Description	Amount	General Admin	General Legal Services	Litigation and Claims
Personnel				
Salaries	$ 282,200	$ -	$ 253,980	$ 28,220
Salary Split %	*100%*	*0.00%*	*90.00%*	*10.00%*
Subtotal - Personnel Costs	$ 282,200	$ -	$ 253,980	$ 28,220
Services & Supplies				
Fringe Benefits	S $ 97,930	$ -	$ 88,137	$ 9,793
73000 OFFICE SUPPLIES	S $ 2,500	$ -	$ 2,250	$ 250
73100 BOOKS, MAPS, PERIODICALS	S $ 3,500	$ -	$ 3,150	$ 350
73150 POSTAGE	S $ 500	$ -	$ 450	$ 50
76050 TELEPHONE/COMMUNICATION	S $ 1,000	$ -	$ 900	$ 100
77260 SOFTWARE SUBCRIPTIONS	S $ 3,500	$ -	$ 3,150	$ 350
77960 TECHNOLOGY CHARGE	S $ 5,617	$ -	$ 5,055	$ 562
80050 PROFESSIONAL SERVICES	S $ 315,000	$ -	$ 283,500	$ 31,500
80100 LEGAL SERVICES	S $ 150,000	$ -	$ 135,000	$ 15,000
84000 EDUCATION AND TRAINING	S $ 3,500	$ -	$ 3,150	$ 350
84100 MEMBERSHIPS & DUES	S $ 3,100	$ -	$ 2,790	$ 310
84150 TRAVEL, CONFER & MEETING	S $ 3,675	$ -	$ 3,308	$ 368
Subtotal - Services and Supplies	$ 589,822	$ -	$ 530,840	$ 58,982 $ - $ - $ - $ - $ - $ - $ -
General Admin Distribution	$ -	$ -	$ -	$ -
INCOMING COSTS DISTRIBUTION				
ORG TOTAL	**$ 872,022**	**$ -**	**$ 784,820**	**$ 87,202**
INCOMING COSTS DISTRIBUTION	**$ 171,878**	**$ -**	**$ 154,690**	**$ 17,188**
TOTAL ORG W INCOMING	**$ 1,043,900**	**$ -**	**$ 939,510**	**$ 104,390**

Department	**101-1400 CITY ATTORNEY**

Incoming Costs Details

	Department	Total Incoming Costs	1st Incoming Costs	2nd Incoming Costs
	Grand Total	**$ 171,878**	**$ 87,680**	**$ 84,198**
2	**101-1100 CITY COUNCIL**	**$ 16,980**	**$ 10,361**	**$ 6,619**
	City Council - Personnel	$ 1,903	$ 1,150	$ 753
	City Council - Operations	$ 1,409	$ 860	$ 550
	City Council - Governance	$ 13,668	$ 8,351	$ 5,316
3	**101-1200 CITY MANAGER**	**$ 55,751**	**$ 44,859**	**$ 10,892**
	City Manager - Personnel	$ 6,165	$ 4,980	$ 1,185
	City Manager - Operations	$ 4,587	$ 3,722	$ 865
	City Manager - Governance	$ 44,999	$ 36,157	$ 8,842
4	**101-1250 CITY CLERK**	**$ 29,232**	**$ 24,969**	**$ 4,263**
	City Clerk	$ 3,240	$ 2,772	$ 468
	Records Management	$ 2,413	$ 2,072	$ 341
	Agenda	$ 23,579	$ 20,126	$ 3,453
5	**101-1280 INFORMATION TECHNOLOGY**	**$ 8,669**	**$ 7,490**	**$ 1,179**
	IT Admin	$ 3,447	$ 2,988	$ 459
	Help Desk	$ 2,341	$ 2,018	$ 323
	Network & Infrastructure	$ 882	$ 765	$ 117
	Desktop	$ 1,998	$ 1,719	$ 280
6	**101-1400 CITY ATTORNEY**	**$ 10,359**	**$ -**	**$ 10,359**
	General Legal Services	$ 9,565	$ -	$ 9,565
	Litigation and Claims	$ 794	$ -	$ 794
7	**101-1500 FINANCE**	**$ 16,239**	**$ -**	**$ 16,239**
	Accounts Payable	$ 5,214	$ -	$ 5,214
	Accounts Receivable	$ 69	$ -	$ 69
	Budget	$ 2,559	$ -	$ 2,559
	Purchasing	$ 626	$ -	$ 626
	Payroll	$ 2,227	$ -	$ 2,227
	Treasurer	$ 1,800	$ -	$ 1,800
	Audit	$ 3,745	$ -	$ 3,745
8	**101-1600 HUMAN RESOURCES**	**$ 15,894**	**$ -**	**$ 15,894**
	Employee Services	$ 6,212	$ -	$ 6,212
	Recruitment and Staffing	$ 2,774	$ -	$ 2,774
	Labor Relations	$ 4,463	$ -	$ 4,463
	Risk Management	$ 2,445	$ -	$ 2,445
9	**101-1900 NON DEPARTMENT SERVICES**	**$ 18,753**	**$ -**	**$ 18,753**
	Non Departmental - Personnel	$ 19,733	$ -	$ 19,733
	Non Departmental - Operations	$ 14,748	$ -	$ 14,748
	Attrition	$ -15,728	$ -	$ -15,728

Department **101-1400 CITY ATTORNEY**

Allocation Summary

	Department	Total	General Legal Services	Litigation and Claims
	Grand Total	**$ 1,043,900**	**$ 939,510**	**$ 104,390**
2	101-1100 CITY COUNCIL	**$ 24,357**	$ 23,912	$ 445
3	101-1200 CITY MANAGER	**$ 21,274**	$ 19,129	$ 2,145
4	101-1250 CITY CLERK	**$ 10,489**	$ 9,565	$ 925
5	101-1280 INFORMATION TECHNOLOGY	**$ 21,030**	$ 19,010	$ 2,020
6	101-1400 CITY ATTORNEY	**$ 10,359**	$ 9,565	$ 794
7	101-1500 FINANCE	**$ 40,405**	$ 36,718	$ 3,688
8	101-1600 HUMAN RESOURCES	**$ 26,573**	$ 24,129	$ 2,444
9	101-1900 NON DEPARTMENT SERVICES	**$ 1,279**	$ -	$ 1,279
10	101-1700 PLANNING	**$ 20,445**	$ 18,883	$ 1,562
11	101-1725 PLANNING REIMBURSABLES	**$ 89**	$ -	$ 89
12	101-1730 BUILDING	**$ 14,849**	$ 13,638	$ 1,211
13	101-1800 ECONOMIC DEV & HOUSING	**$ 15,173**	$ 13,690	$ 1,482
14	101-2100 POLICE ADMINISTRATION	**$ 116,990**	$ 104,908	$ 12,082
15	101-2200 FIELD OPERATIONS	**$ 215,512**	$ 186,316	$ 29,196
16	101-3000 FIRE	**$ 5,514**	$ -	$ 5,514
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	**$ 34,504**	$ 31,787	$ 2,716
18	101-4060 PUBLIC WORKS MAINTENANCE	**$ 53,000**	$ 45,635	$ 7,365
19	101-4065 PARKING FACILITY MAINT	**$ 56**	$ -	$ 56
21	101-5000 COMMUNITY SERVICES	**$ 66**	$ -	$ 66
22	101-5410 SPECIAL EVENTS	**$ 8,910**	$ 8,445	$ 465
23	101-5420 AQUATICS	**$ 37,412**	$ 36,246	$ 1,166
24	101-5430 FACILITIES	**$ 30,670**	$ 29,689	$ 981
25	101-5440 YOUTH CAMPS	**$ 23,567**	$ 22,870	$ 697
26	101-5450 YOUTH SERVICES	**$ 64,667**	$ 62,945	$ 1,722
27	101-5460 ADULT SERVICES	**$ 22,424**	$ 21,296	$ 1,128
28	101-5470 ADULT SPORTS/CLASSES	**$ 9,685**	$ 9,232	$ 453
29	101-5480 YOUTH SPORTS/CLASSES	**$ 7,919**	$ 7,606	$ 313
32	204 ENVIRONMENTL PROGRAM FUND	**$ 22**	$ -	$ 22
33	205 HSG COMM DEVPT/CDBG FUND	**$ 50**	$ -	$ 50
35	220 GAS TAX ST. IMPROV. FD	**$ 797**	$ -	$ 797
37	225 GENERAL PLAN MAINTENANCE	**$ 29,108**	$ 27,224	$ 1,885
38	230-5200 CHILD DEVELOPMENT CENTER	**$ 102,741**	$ 97,040	$ 5,701
44	243 EMERYVILLE PUBLIC ART FD	**$ 889**	$ -	$ 889
48	252 SUPPL LAW ENFORCE SERV FD	**$ 2,740**	$ 2,518	$ 222
56	266 MEASURE D FUND	**$ 1,364**	$ 1,364	$ -
58	267 MEASURE F FUND	**$ 11,443**	$ 10,491	$ 952
59	268 COMM DEV TECHNOLOGY FUND	**$ 371**	$ 131	$ 240
60	269 PARKING PROGRAM	**$ 13,442**	$ 12,274	$ 1,168

	Department	Total	General Legal Services	Litigation and Claims
65	298 HOUSING ASSETS FUND	**$ 11**	$ -	$ 11
66	299 AFFORDABLE HOUSING FUND	**$ 1,926**	$ 1,731	$ 195
74	475 GEN CAPITAL IMPROVE FUND	**$ 19,149**	$ 17,205	$ 1,944
77	495 MARINA IMPROVEMENT FUND	**$ 7,726**	$ 6,819	$ 907
78	510 SEWER OPER/MAINT FUND	**$ 22**	$ -	$ 22
79	510-4350 SEWER ADMINISTRATION/ENGR	**$ 6,866**	$ 6,190	$ 677
80	510-4360 SEWER MAINTENANCE	**$ 1,842**	$ 1,311	$ 530
81	511 SEWER REHAB/REPLAC FUND	**$ 255**	$ -	$ 255
82	513 SEWER CONNECTION FEE FUND	**$ 155**	$ -	$ 155
84	610 SELF-INS/DELTA DENTAL FD	**$ 419**	$ -	$ 419
85	620 SELF-INS/UNEMPLOYMENT FD	**$ 44**	$ -	$ 44
86	650 MAJOR MAINTENANCE FUND	**$ 2,263**	$ -	$ 2,263
88	670 INFO TECHNOLOGY FUND	**$ 1,318**	$ -	$ 1,318
89	700 ACCRUED BENE SELF INS FD	**$ 1,079**	$ -	$ 1,079
90	710 POST-RETIREMENT BENEFITS	**$ 639**	$ -	$ 639

Department	**101-1400 CITY ATTORNEY**
Function	**General Legal Services**
Allocation Base	**Citywide FTE's**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**180.61**	**100.00%**	**$ 863,732**	**$ -**	**$ 863,732**	**$ 75,778**	**$ 939,510**
2	101-1100 CITY COUNCIL	5.00	2.77%	$ 23,912	$ -	$ 23,912	$ -	$ 23,912
3	101-1200 CITY MANAGER	4.00	2.21%	$ 19,129	$ -	$ 19,129	$ -	$ 19,129
4	101-1250 CITY CLERK	2.00	1.11%	$ 9,565	$ -	$ 9,565	$ -	$ 9,565
5	101-1280 INFORMATION TECHNOLOGY	3.98	2.20%	$ 19,010	$ -	$ 19,010	$ -	$ 19,010
6	101-1400 CITY ATTORNEY	2.00	1.11%	$ 9,565	$ -	$ 9,565	$ -	$ 9,565
7	101-1500 FINANCE	7.00	3.88%	$ 33,476	$ -	$ 33,476	$ 3,242	$ 36,718
8	101-1600 HUMAN RESOURCES	4.60	2.55%	$ 21,999	$ -	$ 21,999	$ 2,130	$ 24,129
10	101-1700 PLANNING	3.60	1.99%	$ 17,216	$ -	$ 17,216	$ 1,667	$ 18,883
12	101-1730 BUILDING	2.60	1.44%	$ 12,434	$ -	$ 12,434	$ 1,204	$ 13,638
13	101-1800 ECONOMIC DEV & HOUSING	2.61	1.45%	$ 12,482	$ -	$ 12,482	$ 1,209	$ 13,690
14	101-2100 POLICE ADMINISTRATION	20.00	11.07%	$ 95,646	$ -	$ 95,646	$ 9,262	$ 104,908
15	101-2200 FIELD OPERATIONS	35.52	19.67%	$ 169,867	$ -	$ 169,867	$ 16,449	$ 186,316
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	6.06	3.36%	$ 28,981	$ -	$ 28,981	$ 2,806	$ 31,787
18	101-4060 PUBLIC WORKS MAINTENANCE	8.70	4.82%	$ 41,606	$ -	$ 41,606	$ 4,029	$ 45,635
22	101-5410 SPECIAL EVENTS	1.61	0.89%	$ 7,700	$ -	$ 7,700	$ 746	$ 8,445
23	101-5420 AQUATICS	6.91	3.83%	$ 33,046	$ -	$ 33,046	$ 3,200	$ 36,246
24	101-5430 FACILITIES	5.66	3.13%	$ 27,068	$ -	$ 27,068	$ 2,621	$ 29,689
25	101-5440 YOUTH CAMPS	4.36	2.41%	$ 20,851	$ -	$ 20,851	$ 2,019	$ 22,870
26	101-5450 YOUTH SERVICES	12.00	6.64%	$ 57,388	$ -	$ 57,388	$ 5,557	$ 62,945
27	101-5460 ADULT SERVICES	4.06	2.25%	$ 19,416	$ -	$ 19,416	$ 1,880	$ 21,296
28	101-5470 ADULT SPORTS/CLASSES	1.76	0.97%	$ 8,417	$ -	$ 8,417	$ 815	$ 9,232
29	101-5480 YOUTH SPORTS/CLASSES	1.45	0.80%	$ 6,934	$ -	$ 6,934	$ 671	$ 7,606
37	225 GENERAL PLAN MAINTENANCE	5.19	2.87%	$ 24,820	$ -	$ 24,820	$ 2,403	$ 27,224
38	230-5200 CHILD DEVELOPMENT CENTER	18.50	10.24%	$ 88,473	$ -	$ 88,473	$ 8,567	$ 97,040
48	252 SUPPL LAW ENFORCE SERV FD	0.48	0.27%	$ 2,296	$ -	$ 2,296	$ 222	$ 2,518
56	266 MEASURE D FUND	0.26	0.14%	$ 1,243	$ -	$ 1,243	$ 120	$ 1,364
58	267 MEASURE F FUND	2.00	1.11%	$ 9,565	$ -	$ 9,565	$ 926	$ 10,491
59	268 COMM DEV TECHNOLOGY FUND	0.03	0.01%	$ 120	$ -	$ 120	$ 12	$ 131
60	269 PARKING PROGRAM	2.34	1.30%	$ 11,191	$ -	$ 11,191	$ 1,084	$ 12,274
66	299 AFFORDABLE HOUSING FUND	0.33	0.18%	$ 1,578	$ -	$ 1,578	$ 153	$ 1,731
74	475 GEN CAPITAL IMPROVE FUND	3.28	1.82%	$ 15,686	$ -	$ 15,686	$ 1,519	$ 17,205
77	495 MARINA IMPROVEMENT FUND	1.30	0.72%	$ 6,217	$ -	$ 6,217	$ 602	$ 6,819
79	510-4350 SEWER ADMINISTRATION/ENGR	1.18	0.65%	$ 5,643	$ -	$ 5,643	$ 546	$ 6,190
80	510-4360 SEWER MAINTENANCE	0.25	0.14%	$ 1,196	$ -	$ 1,196	$ 116	$ 1,311

Department	**101-1400 CITY ATTORNEY**
Function	**Litigation and Claims**
Allocation Base	**Citywide Operating Expenditures**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**47,259,929.00**	**100.00%**	**$ 95,970**	**$ -**	**$ 95,970**	**$ 8,420**	**$ 104,390**
2	101-1100 CITY COUNCIL	219,210.00	0.46%	$ 445	$ -	$ 445	$ -	$ 445
3	101-1200 CITY MANAGER	1,056,269.00	2.24%	$ 2,145	$ -	$ 2,145	$ -	$ 2,145
4	101-1250 CITY CLERK	455,295.00	0.96%	$ 925	$ -	$ 925	$ -	$ 925
5	101-1280 INFORMATION TECHNOLOGY	994,736.00	2.10%	$ 2,020	$ -	$ 2,020	$ -	$ 2,020
6	101-1400 CITY ATTORNEY	391,130.00	0.83%	$ 794	$ -	$ 794	$ -	$ 794
7	101-1500 FINANCE	1,660,018.00	3.51%	$ 3,371	$ -	$ 3,371	$ 317	$ 3,688
8	101-1600 HUMAN RESOURCES	1,100,129.00	2.33%	$ 2,234	$ -	$ 2,234	$ 210	$ 2,444
9	101-1900 NON DEPARTMENT SERVICES	575,638.00	1.22%	$ 1,169	$ -	$ 1,169	$ 110	$ 1,279
10	101-1700 PLANNING	702,963.00	1.49%	$ 1,427	$ -	$ 1,427	$ 134	$ 1,562
11	101-1725 PLANNING REIMBURSABLES	40,000.00	0.08%	$ 81	$ -	$ 81	$ 8	$ 89
12	101-1730 BUILDING	545,197.00	1.15%	$ 1,107	$ -	$ 1,107	$ 104	$ 1,211
13	101-1800 ECONOMIC DEV & HOUSING	667,253.00	1.41%	$ 1,355	$ -	$ 1,355	$ 127	$ 1,482
14	101-2100 POLICE ADMINISTRATION	5,438,936.00	11.51%	$ 11,045	$ -	$ 11,045	$ 1,037	$ 12,082
15	101-2200 FIELD OPERATIONS	13,142,837.00	27.81%	$ 26,689	$ -	$ 26,689	$ 2,507	$ 29,196
16	101-3000 FIRE	2,482,265.00	5.25%	$ 5,041	$ -	$ 5,041	$ 473	$ 5,514
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	1,222,826.00	2.59%	$ 2,483	$ -	$ 2,483	$ 233	$ 2,716
18	101-4060 PUBLIC WORKS MAINTENANCE	3,315,582.00	7.02%	$ 6,733	$ -	$ 6,733	$ 632	$ 7,365
19	101-4065 PARKING FACILITY MAINT	25,000.00	0.05%	$ 51	$ -	$ 51	$ 5	$ 56
21	101-5000 COMMUNITY SERVICES	29,769.00	0.06%	$ 60	$ -	$ 60	$ 6	$ 66
22	101-5410 SPECIAL EVENTS	209,362.00	0.44%	$ 425	$ -	$ 425	$ 40	$ 465
23	101-5420 AQUATICS	525,042.00	1.11%	$ 1,066	$ -	$ 1,066	$ 100	$ 1,166
24	101-5430 FACILITIES	441,537.00	0.93%	$ 897	$ -	$ 897	$ 84	$ 981
25	101-5440 YOUTH CAMPS	313,645.00	0.66%	$ 637	$ -	$ 637	$ 60	$ 697
26	101-5450 YOUTH SERVICES	775,386.00	1.64%	$ 1,575	$ -	$ 1,575	$ 148	$ 1,722
27	101-5460 ADULT SERVICES	507,704.00	1.07%	$ 1,031	$ -	$ 1,031	$ 97	$ 1,128
28	101-5470 ADULT SPORTS/CLASSES	203,857.00	0.43%	$ 414	$ -	$ 414	$ 39	$ 453
29	101-5480 YOUTH SPORTS/CLASSES	140,839.00	0.30%	$ 286	$ -	$ 286	$ 27	$ 313
32	204 ENVIRONMENTL PROGRAM FUND	10,000.00	0.02%	$ 20	$ -	$ 20	$ 2	$ 22
33	205 HSG COMM DEVPT/CDBG FUND	22,500.00	0.05%	$ 46	$ -	$ 46	$ 4	$ 50
35	220 GAS TAX ST. IMPROV. FD	358,584.00	0.76%	$ 728	$ -	$ 728	$ 68	$ 797
37	225 GENERAL PLAN MAINTENANCE	848,378.00	1.80%	$ 1,723	$ -	$ 1,723	$ 162	$ 1,885
38	230-5200 CHILD DEVELOPMENT CENTER	2,566,568.00	5.43%	$ 5,212	$ -	$ 5,212	$ 490	$ 5,701
44	243 EMERYVILLE PUBLIC ART FD	400,000.00	0.85%	$ 812	$ -	$ 812	$ 76	$ 889
48	252 SUPPL LAW ENFORCE SERV FD	100,000.00	0.21%	$ 203	$ -	$ 203	$ 19	$ 222
58	267 MEASURE F FUND	428,741.00	0.91%	$ 871	$ -	$ 871	$ 82	$ 952
59	268 COMM DEV TECHNOLOGY FUND	108,137.00	0.23%	$ 220	$ -	$ 220	$ 21	$ 240
60	269 PARKING PROGRAM	525,630.00	1.11%	$ 1,067	$ -	$ 1,067	$ 100	$ 1,168

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
65	298 HOUSING ASSETS FUND	5,000.00	0.01%	$ 10	$ -	$ 10	$ 1	$ 11
66	299 AFFORDABLE HOUSING FUND	87,794.00	0.19%	$ 178	$ -	$ 178	$ 17	$ 195
74	475 GEN CAPITAL IMPROVE FUND	874,954.00	1.85%	$ 1,777	$ -	$ 1,777	$ 167	$ 1,944
77	495 MARINA IMPROVEMENT FUND	408,292.00	0.86%	$ 829	$ -	$ 829	$ 78	$ 907
78	510 SEWER OPER/MAINT FUND	10,000.00	0.02%	$ 20	$ -	$ 20	$ 2	$ 22
79	510-4350 SEWER ADMINISTRATION/ENGR	304,609.00	0.64%	$ 619	$ -	$ 619	$ 58	$ 677
80	510-4360 SEWER MAINTENANCE	238,805.00	0.51%	$ 485	$ -	$ 485	$ 46	$ 530
81	511 SEWER REHAB/REPLAC FUND	115,000.00	0.24%	$ 234	$ -	$ 234	$ 22	$ 255
82	513 SEWER CONNECTION FEE FUND	70,000.00	0.15%	$ 142	$ -	$ 142	$ 13	$ 155
84	610 SELF-INS/DELTA DENTAL FD	188,643.00	0.40%	$ 383	$ -	$ 383	$ 36	$ 419
85	620 SELF-INS/UNEMPLOYMENT FD	20,000.00	0.04%	$ 41	$ -	$ 41	$ 4	$ 44
86	650 MAJOR MAINTENANCE FUND	1,018,752.00	2.16%	$ 2,069	$ -	$ 2,069	$ 194	$ 2,263
88	670 INFO TECHNOLOGY FUND	593,517.00	1.26%	$ 1,205	$ -	$ 1,205	$ 113	$ 1,318
89	700 ACCRUED BENE SELF INS FD	485,800.00	1.03%	$ 987	$ -	$ 987	$ 93	$ 1,079
90	710 POST-RETIREMENT BENEFITS	287,800.00	0.61%	$ 584	$ -	$ 584	$ 55	$ 639

City of Emeryville
2025/2026 Budget - Full Cost

Department Level Report

101-1500 FINANCE

Department Salaries & Costs

Description	Amount	General Admin	Accounts Payable	Accounts Receivable	Budget	Purchasing	Payroll	Treasurer	Audit
Personnel									
Salaries	$ 1,017,486	$ 183,249	$ 123,116	$ 126,779	$ 103,580	$ 37,342	$ 218,963	$ 72,852	$ 151,605
Salary Split %	*100%*	*18.01%*	*12.10%*	*12.46%*	*10.18%*	*3.67%*	*21.52%*	*7.16%*	*14.90%*
Subtotal - Personnel Costs	$ 1,017,486	$ 183,249	$ 123,116	$ 126,779	$ 103,580	$ 37,342	$ 218,963	$ 72,852	$ 151,605
Services & Supplies									
Fringe Benefits	$ 512,332	$ 92,271	$ 61,992	$ 63,837	$ 52,155	$ 18,803	$ 110,254	$ 36,683	$ 76,337
73000 OFFICE SUPPLIES	$ 6,000	$ 1,081	$ 726	$ 748	$ 611	$ 220	$ 1,291	$ 430	$ 894
73100 BOOKS, MAPS, PERIODICALS	$ 400	$ 72	$ 48	$ 50	$ 41	$ 15	$ 86	$ 29	$ 60
73150 POSTAGE	$ 5,000	$ 901	$ 605	$ 623	$ 509	$ 184	$ 1,076	$ 358	$ 745
76050 TELEPHONE/COMMUNICATION	$ 800	$ 144	$ 97	$ 100	$ 81	$ 29	$ 172	$ 57	$ 119
77150 EQUIPMENT OPER & MAINT	$ 8,000	$ 1,441	$ 968	$ 997	$ 814	$ 294	$ 1,722	$ 573	$ 1,192
77260 SOFTWARE SUBCRIPTIONS	$ 110,000	$ 19,811	$ 13,310	$ 13,706	$ 11,198	$ 4,037	$ 23,672	$ 7,876	$ 16,390
77960 TECHNOLOGY CHARGE	$ 17,881	$ 3,220	$ 2,164	$ 2,228	$ 1,820	$ 656	$ 3,848	$ 1,280	$ 2,664
80000 TEMPORARY PERSONNEL SERV	$ 5,000	$ 901	$ 605	$ 623	$ 509	$ 184	$ 1,076	$ 358	$ 745
80030 REVENUE AUDIT SERVICES	$ 70,000	$ 12,607	$ 8,470	$ 8,722	$ 7,126	$ 2,569	$ 15,064	$ 5,012	$ 10,430
80050 PROFESSIONAL SERVICES	$ 446,900	$ 80,487	$ 54,075	$ 55,684	$ 45,494	$ 16,401	$ 96,173	$ 31,998	$ 66,588
80360 ADMINISTRATIVE COST	$ 5,000	$ 901	$ 605	$ 623	$ 509	$ 184	$ 1,076	$ 358	$ 745
80380 BANKING SERVICES	$ 11,249	$ 2,026	$ 1,361	$ 1,402	$ 1,145	$ 413	$ 2,421	$ 805	$ 1,676
82050 PRINTING	$ 6,500	$ 1,171	$ 787	$ 810	$ 662	$ 239	$ 1,399	$ 465	$ 969
84000 EDUCATION AND TRAINING	$ 6,000	$ 1,081	$ 726	$ 748	$ 611	$ 220	$ 1,291	$ 430	$ 894
84100 MEMBERSHIPS & DUES	$ 2,000	$ 360	$ 242	$ 249	$ 204	$ 73	$ 430	$ 143	$ 298
84150 TRAVEL, CONFER & MEETING	$ 5,000	$ 901	$ 605	$ 623	$ 509	$ 184	$ 1,076	$ 358	$ 745
85000 RENTALS & LEASES	$ 10,000	$ 1,801	$ 1,210	$ 1,246	$ 1,018	$ 367	$ 2,152	$ 716	$ 1,490
Subtotal - Services and Supplies	$ 1,228,062	$ 221,174	$ 148,596	$ 153,017	$ 125,017	$ 45,070	$ 264,279	$ 87,929	$ 182,981 $ - $ -
General Admin Distribution	$ 404,423	$ -404,423	$ 59,684	$ 61,460	$ 50,214	$ 18,103	$ 106,149	$ 35,317	$ 73,496
INCOMING COSTS DISTRIBUTION									
ORG TOTAL	**$ 2,245,548**	**$ -**	**$ 331,396**	**$ 341,255**	**$ 278,811**	**$ 100,514**	**$ 589,391**	**$ 196,099**	**$ 408,082**
INCOMING COSTS DISTRIBUTION	**$ 529,385**	**$ -**	**$ 78,126**	**$ 80,451**	**$ 65,729**	**$ 23,696**	**$ 138,948**	**$ 46,230**	**$ 96,205**
TOTAL ORG W INCOMING	**$ 2,774,933**	**$ -**	**$ 409,522**	**$ 421,706**	**$ 344,540**	**$ 124,210**	**$ 728,340**	**$ 242,329**	**$ 504,287**

Department **101-1500 FINANCE**

Incoming Costs Details

	Department	Total Incoming Costs	1st Incoming Costs	2nd Incoming Costs
	Grand Total	**$ 529,385**	**$ 244,471**	**$ 284,914**
1	**Building Depreciation**	**$ 10,198**	**$ 10,198**	**$ -**
	City Hall	$ 10,198	$ 10,198	$ -
2	**101-1100 CITY COUNCIL**	**$ 31,436**	**$ 19,157**	**$ 12,279**
	City Council - Personnel	$ 6,661	$ 4,026	$ 2,636
	City Council - Operations	$ 5,982	$ 3,648	$ 2,333
	City Council - Governance	$ 18,793	$ 11,483	$ 7,310
3	**101-1200 CITY MANAGER**	**$ 102,918**	**$ 82,942**	**$ 19,976**
	City Manager - Personnel	$ 21,577	$ 17,430	$ 4,148
	City Manager - Operations	$ 19,467	$ 15,796	$ 3,671
	City Manager - Governance	$ 61,874	$ 49,716	$ 12,158
4	**101-1250 CITY CLERK**	**$ 54,002**	**$ 46,167**	**$ 7,835**
	City Clerk	$ 11,341	$ 9,702	$ 1,639
	Records Management	$ 10,240	$ 8,792	$ 1,448
	Agenda	$ 32,421	$ 27,673	$ 4,748
5	**101-1280 INFORMATION TECHNOLOGY**	**$ 56,952**	**$ 49,160**	**$ 7,793**
	IT Admin	$ 12,066	$ 10,459	$ 1,607
	Help Desk	$ 18,964	$ 16,350	$ 2,614
	Network & Infrastructure	$ 7,937	$ 6,881	$ 1,056
	Desktop	$ 17,986	$ 15,470	$ 2,516
6	**101-1400 CITY ATTORNEY**	**$ 40,405**	**$ 36,847**	**$ 3,558**
	General Legal Services	$ 36,718	$ 33,476	$ 3,242
	Litigation and Claims	$ 3,688	$ 3,371	$ 317
7	**101-1500 FINANCE**	**$ 102,893**	**$ -**	**$ 102,893**
	Accounts Payable	$ 4,997	$ -	$ 4,997
	Accounts Receivable	$ 44,309	$ -	$ 44,309
	Budget	$ 10,859	$ -	$ 10,859
	Purchasing	$ 5,009	$ -	$ 5,009
	Payroll	$ 14,186	$ -	$ 14,186
	Treasurer	$ 7,638	$ -	$ 7,638
	Audit	$ 15,895	$ -	$ 15,895
8	**101-1600 HUMAN RESOURCES**	**$ 55,628**	**$ -**	**$ 55,628**
	Employee Services	$ 21,741	$ -	$ 21,741
	Recruitment and Staffing	$ 9,708	$ -	$ 9,708
	Labor Relations	$ 15,619	$ -	$ 15,619
	Risk Management	$ 8,559	$ -	$ 8,559
9	**101-1900 NON DEPARTMENT SERVICES**	**$ 74,951**	**$ -**	**$ 74,951**
	Non Departmental - Personnel	$ 69,067	$ -	$ 69,067
	Non Departmental - Operations	$ 62,594	$ -	$ 62,594
	Attrition	$ -56,709	$ -	$ -56,709

Department **101-1500 FINANCE**

Allocation Summary

	Department	Total	Accounts Payable	Accounts Receivable	Budget	Purchasing	Payroll	Treasurer	Audit
	Grand Total	**$ 2,774,933**	**$ 409,522**	**$ 421,706**	**$ 344,540**	**$ 124,210**	**$ 728,340**	**$ 242,328.61**	**$ 504,287**
2	101-1100 CITY COUNCIL	**$ 17,400**	$ 1,738	$ 69	$ 1,434	$ -	$ 11,052	$ 1,008.61	$ 2,099
3	101-1200 CITY MANAGER	**$ 32,262**	$ 2,564	$ 343	$ 6,910	$ 626	$ 6,846	$ 4,860.00	$ 10,114
4	101-1250 CITY CLERK	**$ 22,595**	$ 5,258	$ 549	$ 2,978	$ 1,252	$ 6,103	$ 2,094.86	$ 4,359
5	101-1280 INFORMATION TECHNOLOGY	**$ 30,505**	$ 1,304	$ -	$ 6,507	$ 1,252	$ 7,341	$ 4,576.88	$ 9,525
6	101-1400 CITY ATTORNEY	**$ 16,239**	$ 5,214	$ 69	$ 2,559	$ 626	$ 2,227	$ 1,799.63	$ 3,745
7	101-1500 FINANCE	**$ 102,893**	$ 4,997	$ 44,309	$ 10,859	$ 5,009	$ 14,186	$ 7,637.91	$ 15,895
8	101-1600 HUMAN RESOURCES	**$ 45,805**	$ 7,553	$ 310	$ 8,113	$ 1,408	$ 10,841	$ 5,706.11	$ 11,874
9	101-1900 NON DEPARTMENT SERVICES	**$ 44,689**	$ 23,973	$ 233	$ 4,245	$ 7,039	$ -	$ 2,985.70	$ 6,213
10	101-1700 PLANNING	**$ 81,388**	$ 1,852	$ 4,650	$ 5,184	$ -	$ 58,468	$ 3,646.10	$ 7,588
11	101-1725 PLANNING REIMBURSABLES	**$ 13,440**	$ 1,413	$ 1,085	$ 295	$ -	$ 10,007	$ 207.47	$ 432
12	101-1730 BUILDING	**$ 104,956**	$ 9,307	$ 75,801	$ 4,021	$ 2,112	$ 5,004	$ 2,827.81	$ 5,885
13	101-1800 ECONOMIC DEV & HOUSING	**$ 24,281**	$ 2,680	$ 310	$ 4,921	$ 704	$ 5,004	$ 3,460.88	$ 7,202
14	101-2100 POLICE ADMINISTRATION	**$ 212,778**	$ 47,070	$ 26,119	$ 40,109	$ 4,224	$ 8,339	$ 28,210.48	$ 58,706
15	101-2200 FIELD OPERATIONS	**$ 382,314**	$ 23,584	$ 78	$ 96,922	$ 3,520	$ 48,183	$ 68,168.80	$ 141,860
16	101-3000 FIRE	**$ 162,502**	$ 4,434	$ 13,719	$ 18,305	$ 1,408	$ 84,969	$ 12,874.92	$ 26,793
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	**$ 52,512**	$ 7,942	$ 11,083	$ 9,018	$ 4,927	$ -	$ 6,342.51	$ 13,199
18	101-4060 PUBLIC WORKS MAINTENANCE	**$ 153,486**	$ 51,017	$ -	$ 24,451	$ 4,927	$ 20,107	$ 17,197.14	$ 35,787
19	101-4065 PARKING FACILITY MAINT	**$ 22,646**	$ 1,121	$ -	$ 184	$ -	$ 20,941	$ 129.67	$ 270
20	101-4070 PUBLIC WORKS REIMBURSABLE	**$ 18,269**	$ 3,996	$ 12,866	$ -	$ 1,408	$ -	$ -	$ -
21	101-5000 COMMUNITY SERVICES	**$ 7,550**	$ 3,265	$ 1,163	$ 220	$ 1,408	$ 1,019	$ 154.40	$ 321
22	101-5410 SPECIAL EVENTS	**$ 8,575**	$ 2,826	$ 155	$ 1,544	$ 704	$ -	$ 1,085.91	$ 2,260
23	101-5420 AQUATICS	**$ 40,735**	$ 3,557	$ 5,735	$ 3,872	$ -	$ 19,181	$ 2,723.27	$ 5,667
24	101-5430 FACILITIES	**$ 87,696**	$ 3,752	$ 7,751	$ 3,256	$ -	$ 65,881	$ 2,290.15	$ 4,766
25	101-5440 YOUTH CAMPS	**$ 46,136**	$ 4,970	$ 1,318	$ 2,313	$ -	$ 32,524	$ 1,626.80	$ 3,385
26	101-5450 YOUTH SERVICES	**$ 104,625**	$ 13,790	$ 1,008	$ 5,718	$ -	$ 71,719	$ 4,021.74	$ 8,369
27	101-5460 ADULT SERVICES	**$ 72,514**	$ 19,442	$ 15,734	$ 3,744	$ -	$ 25,481	$ 2,633.34	$ 5,480
28	101-5470 ADULT SPORTS/CLASSES	**$ 26,152**	$ 2,193	$ 4,650	$ 1,503	$ -	$ 14,548	$ 1,057.36	$ 2,200
29	101-5480 YOUTH SPORTS/CLASSES	**$ 20,245**	$ 244	$ 775	$ 1,039	$ -	$ 15,937	$ 730.50	$ 1,520
30	202 ECONOMIC DEVELOPMENT FUND	**$ 2,489**	$ 926	$ 155	$ -	$ 1,408	$ -	$ -	$ -
31	203 COMMUNITY PROGRAMS FUND	**$ 2,648**	$ 536	$ -	$ -	$ 2,112	$ -	$ -	$ -
32	204 ENVIRONMENTL PROGRAM FUND	**$ 2,346**	$ 1,803	$ 310	$ 74	$ -	$ -	$ 51.87	$ 108
33	205 HSG COMM DEVPT/CDBG FUND	**$ 1,356**	$ 49	$ 78	$ 166	$ 704	$ -	$ 116.70	$ 243
35	220 GAS TAX ST. IMPROV. FD	**$ 24,491**	$ 11,305	$ 4,108	$ 2,644	$ 704	$ -	$ 1,859.89	$ 3,870
36	221 ROAD MAINT & REHAB FUND	**$ 1,076**	$ 146	$ 930	$ -	$ -	$ -	$ -	$ -
37	225 GENERAL PLAN MAINTENANCE	**$ 87,494**	$ 390	$ 21,702	$ 6,256	$ -	$ 45,589	$ 4,400.34	$ 9,157
38	230-5200 CHILD DEVELOPMENT CENTER	**$ 136,351**	$ 26,312	$ 1,395	$ 18,927	$ 704	$ 47,998	$ 13,312.18	$ 27,703
39	237 PARK/REC IMPACT FEE FUND	**$ 204**	$ 49	$ 155	$ -	$ -	$ -	$ -	$ -
40	238 MEASURE B - VLF FUND	**$ 1,125**	$ 195	$ 930	$ -	$ -	$ -	$ -	$ -

	Department	Total	Accounts Payable	Accounts Receivable	Budget	Purchasing	Payroll	Treasurer	Audit
42	240 MEASURE B - STREETS/ROADS	**$ 195**	$ 195	$ -	$ -	$ -	$ -	$ -	$ -
43	242 MEASURE BB - STREETS/ROAD	**$ 2,377**	$ 1,169	$ 930	$ -	$ -	$ 278	$ -	$ -
44	243 EMERYVILLE PUBLIC ART FD	**$ 27,544**	$ 3,265	$ 155	$ 2,950	$ 14,782	$ -	$ 2,074.71	$ 4,317
45	247 BROWNFIELDS EPA GRNT-CITY	**$ 195**	$ 195	$ -	$ -	$ -	$ -	$ -	$ -
46	250 TRAFFIC FAC IMPACT FEE FD	**$ 2,411**	$ 926	$ 78	$ -	$ 1,408	$ -	$ -	$ -
47	251 URBAN FORESTRY FEE FUND	**$ 788**	$ 633	$ 155	$ -	$ -	$ -	$ -	$ -
48	252 SUPPL LAW ENFORCE SERV FD	**$ 2,956**	$ -	$ 620	$ 737	$ -	$ -	$ 518.68	$ 1,079
49	254 GRANT FUND	**$ 17,922**	$ 4,629	$ 1,938	$ -	$ 11,263	$ 93	$ -	$ -
50	258 EMERGENCY MED SERVICE FD	**$ 979**	$ 49	$ 930	$ -	$ -	$ -	$ -	$ -
51	261 MEASURE B - PARATRANSIT	**$ 2,339**	$ 2,339	$ -	$ -	$ -	$ -	$ -	$ -
52	262 MEASURE B - BIKE/PED	**$ 97**	$ 97	$ -	$ -	$ -	$ -	$ -	$ -
53	263 MEASURE BB - PARATRANSIT	**$ 5,532**	$ 3,362	$ 2,170	$ -	$ -	$ -	$ -	$ -
54	264 MEASURE BB - BIKE/PED	**$ 1,076**	$ 146	$ 930	$ -	$ -	$ -	$ -	$ -
55	265 SOURCE REDUC/RECYCLING FD	**$ 613**	$ 536	$ 78	$ -	$ -	$ -	$ -	$ -
56	266 MEASURE D FUND	**$ 1,063**	$ 49	$ 310	$ -	$ 704	$ -	$ -	$ -
58	267 MEASURE F FUND	**$ 20,056**	$ -	$ 5,503	$ 3,162	$ -	$ 4,540	$ 2,223.78	$ 4,628
59	268 COMM DEV TECHNOLOGY FUND	**$ 26,737**	$ 439	$ 21,624	$ 797	$ 1,408	$ 741	$ 560.88	$ 1,167
60	269 PARKING PROGRAM	**$ 32,966**	$ 4,726	$ 8,681	$ 3,876	$ 704	$ 6,579	$ 2,726.32	$ 5,673
61	270 LITIGATION FUND	**$ 2,095**	$ 2,095	$ -	$ -	$ -	$ -	$ -	$ -
62	282 RDA RETIREMENT FD (RPTTF)	**$ 17,124**	$ 5,945	$ 620	$ -	$ 10,559	$ -	$ -	$ -
63	284 MEASURE C HOUSING BONDS	**$ 4,371**	$ 1,657	$ 620	$ -	$ 704	$ 1,390	$ -	$ -
65	298 HOUSING ASSETS FUND	**$ 2,568**	$ 49	$ 2,403	$ 37	$ -	$ -	$ 25.93	$ 54
66	299 AFFORDABLE HOUSING FUND	**$ 8,049**	$ 3,265	$ 233	$ 647	$ -	$ 2,502	$ 455.37	$ 948
73	473 DEVELOPER CONTRIBUTION FD	**$ 252**	$ 97	$ 155	$ -	$ -	$ -	$ -	$ -
74	475 GEN CAPITAL IMPROVE FUND	**$ 44,819**	$ 5,604	$ 233	$ 6,452	$ 4,927	$ 13,621	$ 4,538.18	$ 9,444
77	495 MARINA IMPROVEMENT FUND	**$ 42,228**	$ 2,972	$ 3,720	$ 3,011	$ 704	$ 25,296	$ 2,117.71	$ 4,407
78	510 SEWER OPER/MAINT FUND	**$ 2,829**	$ 1,511	$ 1,085	$ 74	$ -	$ -	$ 51.87	$ 108
79	510-4350 SEWER ADMINISTRATION/ENGR	**$ 7,114**	$ -	$ -	$ 2,246	$ -	$ -	$ 1,579.94	$ 3,288
80	510-4360 SEWER MAINTENANCE	**$ 5,577**	$ -	$ -	$ 1,761	$ -	$ -	$ 1,238.63	$ 2,578
81	511 SEWER REHAB/REPLAC FUND	**$ 3,222**	$ 536	$ -	$ 848	$ -	$ -	$ 596.48	$ 1,241
82	513 SEWER CONNECTION FEE FUND	**$ 3,234**	$ 49	$ 1,550	$ 516	$ -	$ -	$ 363.07	$ 756
83	600 WORKERS COMP SELF INS FD	**$ 2,133**	$ 1,900	$ 233	$ -	$ -	$ -	$ -	$ -
84	610 SELF-INS/DELTA DENTAL FD	**$ 7,329**	$ 2,924	$ -	$ 1,391	$ -	$ -	$ 978.45	$ 2,036
85	620 SELF-INS/UNEMPLOYMENT FD	**$ 467**	$ -	$ -	$ 147	$ -	$ -	$ 103.74	$ 216
86	650 MAJOR MAINTENANCE FUND	**$ 50,561**	$ 17,931	$ -	$ 7,513	$ 6,335	$ 2,502	$ 5,284.03	$ 10,996
87	660 VEHICLE REPLACEMENT FUND	**$ 8,031**	$ 682	$ 310	$ -	$ 7,039	$ -	$ -	$ -
88	670 INFO TECHNOLOGY FUND	**$ 35,200**	$ 7,260	$ -	$ 4,377	$ 14,079	$ -	$ 3,078.43	$ 6,406
89	700 ACCRUED BENE SELF INS FD	**$ 11,346**	$ -	$ -	$ 3,583	$ -	$ -	$ 2,519.73	$ 5,244
90	710 POST-RETIREMENT BENEFITS	**$ 7,842**	$ 1,121	$ -	$ 2,122	$ -	$ -	$ 1,492.75	$ 3,106
92	805 PROP/BUS IMP DISTR (PBID)	**$ 3,924**	$ 585	$ 2,635	$ -	$ 704	$ -	$ -	$ -
96	All Other	**$ 143,999**	$ 27,823	$ 104,168	$ -	$ 704	$ 11,304	$ -	$ -

Department	**101-1500 FINANCE**
Function	**Accounts Payable**
Allocation Base	**Number of AP Transactions**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**8,457.00**	**100.00%**	**$ 367,475**	**$ -**	**$ 367,475**	**$ 42,047**	**$ 409,522**
2	101-1100 CITY COUNCIL	40.00	0.47%	$ 1,738	$ -	$ 1,738	$ -	$ 1,738
3	101-1200 CITY MANAGER	59.00	0.70%	$ 2,564	$ -	$ 2,564	$ -	$ 2,564
4	101-1250 CITY CLERK	121.00	1.43%	$ 5,258	$ -	$ 5,258	$ -	$ 5,258
5	101-1280 INFORMATION TECHNOLOGY	30.00	0.35%	$ 1,304	$ -	$ 1,304	$ -	$ 1,304
6	101-1400 CITY ATTORNEY	120.00	1.42%	$ 5,214	$ -	$ 5,214	$ -	$ 5,214
7	101-1500 FINANCE	115.00	1.36%	$ 4,997	$ -	$ 4,997	$ -	$ 4,997
8	101-1600 HUMAN RESOURCES	155.00	1.83%	$ 6,735	$ -	$ 6,735	$ 818	$ 7,553
9	101-1900 NON DEPARTMENT SERVICES	492.00	5.82%	$ 21,378	$ -	$ 21,378	$ 2,595	$ 23,973
10	101-1700 PLANNING	38.00	0.45%	$ 1,651	$ -	$ 1,651	$ 200	$ 1,852
11	101-1725 PLANNING REIMBURSABLES	29.00	0.34%	$ 1,260	$ -	$ 1,260	$ 153	$ 1,413
12	101-1730 BUILDING	191.00	2.26%	$ 8,299	$ -	$ 8,299	$ 1,007	$ 9,307
13	101-1800 ECONOMIC DEV & HOUSING	55.00	0.65%	$ 2,390	$ -	$ 2,390	$ 290	$ 2,680
14	101-2100 POLICE ADMINISTRATION	966.00	11.42%	$ 41,975	$ -	$ 41,975	$ 5,095	$ 47,070
15	101-2200 FIELD OPERATIONS	484.00	5.72%	$ 21,031	$ -	$ 21,031	$ 2,553	$ 23,584
16	101-3000 FIRE	91.00	1.08%	$ 3,954	$ -	$ 3,954	$ 480	$ 4,434
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	163.00	1.93%	$ 7,083	$ -	$ 7,083	$ 860	$ 7,942
18	101-4060 PUBLIC WORKS MAINTENANCE	1,047.00	12.38%	$ 45,494	$ -	$ 45,494	$ 5,522	$ 51,017
19	101-4065 PARKING FACILITY MAINT	23.00	0.27%	$ 999	$ -	$ 999	$ 121	$ 1,121
20	101-4070 PUBLIC WORKS REIMBURSABLE	82.00	0.97%	$ 3,563	$ -	$ 3,563	$ 432	$ 3,996
21	101-5000 COMMUNITY SERVICES	67.00	0.79%	$ 2,911	$ -	$ 2,911	$ 353	$ 3,265
22	101-5410 SPECIAL EVENTS	58.00	0.69%	$ 2,520	$ -	$ 2,520	$ 306	$ 2,826
23	101-5420 AQUATICS	73.00	0.86%	$ 3,172	$ -	$ 3,172	$ 385	$ 3,557
24	101-5430 FACILITIES	77.00	0.91%	$ 3,346	$ -	$ 3,346	$ 406	$ 3,752
25	101-5440 YOUTH CAMPS	102.00	1.21%	$ 4,432	$ -	$ 4,432	$ 538	$ 4,970
26	101-5450 YOUTH SERVICES	283.00	3.35%	$ 12,297	$ -	$ 12,297	$ 1,493	$ 13,790
27	101-5460 ADULT SERVICES	399.00	4.72%	$ 17,337	$ -	$ 17,337	$ 2,104	$ 19,442
28	101-5470 ADULT SPORTS/CLASSES	45.00	0.53%	$ 1,955	$ -	$ 1,955	$ 237	$ 2,193
29	101-5480 YOUTH SPORTS/CLASSES	5.00	0.06%	$ 217	$ -	$ 217	$ 26	$ 244
30	202 ECONOMIC DEVELOPMENT FUND	19.00	0.22%	$ 826	$ -	$ 826	$ 100	$ 926
31	203 COMMUNITY PROGRAMS FUND	11.00	0.13%	$ 478	$ -	$ 478	$ 58	$ 536
32	204 ENVIRONMENTL PROGRAM FUND	37.00	0.44%	$ 1,608	$ -	$ 1,608	$ 195	$ 1,803
33	205 HSG COMM DEVPT/CDBG FUND	1.00	0.01%	$ 43	$ -	$ 43	$ 5	$ 49
35	220 GAS TAX ST. IMPROV. FD	232.00	2.74%	$ 10,081	$ -	$ 10,081	$ 1,224	$ 11,305
36	221 ROAD MAINT & REHAB FUND	3.00	0.04%	$ 130	$ -	$ 130	$ 16	$ 146
37	225 GENERAL PLAN MAINTENANCE	8.00	0.09%	$ 348	$ -	$ 348	$ 42	$ 390
38	230-5200 CHILD DEVELOPMENT CENTER	540.00	6.39%	$ 23,464	$ -	$ 23,464	$ 2,848	$ 26,312
39	237 PARK/REC IMPACT FEE FUND	1.00	0.01%	$ 43	$ -	$ 43	$ 5	$ 49

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
40	238 MEASURE B - VLF FUND	4.00	0.05%	$ 174	$ -	$ 174	$ 21	$ 195
42	240 MEASURE B - STREETS/ROADS	4.00	0.05%	$ 174	$ -	$ 174	$ 21	$ 195
43	242 MEASURE BB - STREETS/ROAD	24.00	0.28%	$ 1,043	$ -	$ 1,043	$ 127	$ 1,169
44	243 EMERYVILLE PUBLIC ART FD	67.00	0.79%	$ 2,911	$ -	$ 2,911	$ 353	$ 3,265
45	247 BROWNFIELDS EPA GRNT-CITY	4.00	0.05%	$ 174	$ -	$ 174	$ 21	$ 195
46	250 TRAFFIC FAC IMPACT FEE FD	19.00	0.22%	$ 826	$ -	$ 826	$ 100	$ 926
47	251 URBAN FORESTRY FEE FUND	13.00	0.15%	$ 565	$ -	$ 565	$ 69	$ 633
49	254 GRANT FUND	95.00	1.12%	$ 4,128	$ -	$ 4,128	$ 501	$ 4,629
50	258 EMERGENCY MED SERVICE FD	1.00	0.01%	$ 43	$ -	$ 43	$ 5	$ 49
51	261 MEASURE B - PARATRANSIT	48.00	0.57%	$ 2,086	$ -	$ 2,086	$ 253	$ 2,339
52	262 MEASURE B - BIKE/PED	2.00	0.02%	$ 87	$ -	$ 87	$ 11	$ 97
53	263 MEASURE BB - PARATRANSIT	69.00	0.82%	$ 2,998	$ -	$ 2,998	$ 364	$ 3,362
54	264 MEASURE BB - BIKE/PED	3.00	0.04%	$ 130	$ -	$ 130	$ 16	$ 146
55	265 SOURCE REDUC/RECYCLING FD	11.00	0.13%	$ 478	$ -	$ 478	$ 58	$ 536
56	266 MEASURE D FUND	1.00	0.01%	$ 43	$ -	$ 43	$ 5	$ 49
59	268 COMM DEV TECHNOLOGY FUND	9.00	0.11%	$ 391	$ -	$ 391	$ 47	$ 439
60	269 PARKING PROGRAM	97.00	1.15%	$ 4,215	$ -	$ 4,215	$ 512	$ 4,726
61	270 LITIGATION FUND	43.00	0.51%	$ 1,868	$ -	$ 1,868	$ 227	$ 2,095
62	282 RDA RETIREMENT FD (RPTTF)	122.00	1.44%	$ 5,301	$ -	$ 5,301	$ 643	$ 5,945
63	284 MEASURE C HOUSING BONDS	34.00	0.40%	$ 1,477	$ -	$ 1,477	$ 179	$ 1,657
65	298 HOUSING ASSETS FUND	1.00	0.01%	$ 43	$ -	$ 43	$ 5	$ 49
66	299 AFFORDABLE HOUSING FUND	67.00	0.79%	$ 2,911	$ -	$ 2,911	$ 353	$ 3,265
73	473 DEVELOPER CONTRIBUTION FD	2.00	0.02%	$ 87	$ -	$ 87	$ 11	$ 97
74	475 GEN CAPITAL IMPROVE FUND	115.00	1.36%	$ 4,997	$ -	$ 4,997	$ 607	$ 5,604
77	495 MARINA IMPROVEMENT FUND	61.00	0.72%	$ 2,651	$ -	$ 2,651	$ 322	$ 2,972
78	510 SEWER OPER/MAINT FUND	31.00	0.37%	$ 1,347	$ -	$ 1,347	$ 164	$ 1,511
81	511 SEWER REHAB/REPLAC FUND	11.00	0.13%	$ 478	$ -	$ 478	$ 58	$ 536
82	513 SEWER CONNECTION FEE FUND	1.00	0.01%	$ 43	$ -	$ 43	$ 5	$ 49
83	600 WORKERS COMP SELF INS FD	39.00	0.46%	$ 1,695	$ -	$ 1,695	$ 206	$ 1,900
84	610 SELF-INS/DELTA DENTAL FD	60.00	0.71%	$ 2,607	$ -	$ 2,607	$ 316	$ 2,924
86	650 MAJOR MAINTENANCE FUND	368.00	4.35%	$ 15,990	$ -	$ 15,990	$ 1,941	$ 17,931
87	660 VEHICLE REPLACEMENT FUND	14.00	0.17%	$ 608	$ -	$ 608	$ 74	$ 682
88	670 INFO TECHNOLOGY FUND	149.00	1.76%	$ 6,474	$ -	$ 6,474	$ 786	$ 7,260
90	710 POST-RETIREMENT BENEFITS	23.00	0.27%	$ 999	$ -	$ 999	$ 121	$ 1,121
92	805 PROP/BUS IMP DISTR (PBID)	12.00	0.14%	$ 521	$ -	$ 521	$ 63	$ 585
96	All Other	571.00	6.75%	$ 24,811	$ -	$ 24,811	$ 3,012	$ 27,823

Department	**101-1500 FINANCE**
Function	**Accounts Receivable**
Allocation Base	**Number of AR Transactions**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**5,517.00**	**100.00%**	**$ 378,408**	**$ -**	**$ 378,408**	**$ 43,298**	**$ 421,706**
2	101-1100 CITY COUNCIL	1.00	0.02%	$ 69	$ -	$ 69	$ -	$ 69
3	101-1200 CITY MANAGER	5.00	0.09%	$ 343	$ -	$ 343	$ -	$ 343
4	101-1250 CITY CLERK	8.00	0.15%	$ 549	$ -	$ 549	$ -	$ 549
6	101-1400 CITY ATTORNEY	1.00	0.02%	$ 69	$ -	$ 69	$ -	$ 69
7	101-1500 FINANCE	646.00	11.71%	$ 44,309	$ -	$ 44,309	$ -	$ 44,309
8	101-1600 HUMAN RESOURCES	4.00	0.07%	$ 274	$ -	$ 274	$ 36	$ 310
9	101-1900 NON DEPARTMENT SERVICES	3.00	0.05%	$ 206	$ -	$ 206	$ 27	$ 233
10	101-1700 PLANNING	60.00	1.09%	$ 4,115	$ -	$ 4,115	$ 535	$ 4,650
11	101-1725 PLANNING REIMBURSABLES	14.00	0.25%	$ 960	$ -	$ 960	$ 125	$ 1,085
12	101-1730 BUILDING	978.00	17.73%	$ 67,080	$ -	$ 67,080	$ 8,720	$ 75,801
13	101-1800 ECONOMIC DEV & HOUSING	4.00	0.07%	$ 274	$ -	$ 274	$ 36	$ 310
14	101-2100 POLICE ADMINISTRATION	337.00	6.11%	$ 23,115	$ -	$ 23,115	$ 3,005	$ 26,119
15	101-2200 FIELD OPERATIONS	1.00	0.02%	$ 69	$ -	$ 69	$ 9	$ 78
16	101-3000 FIRE	177.00	3.21%	$ 12,140	$ -	$ 12,140	$ 1,578	$ 13,719
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	143.00	2.59%	$ 9,808	$ -	$ 9,808	$ 1,275	$ 11,083
20	101-4070 PUBLIC WORKS REIMBURSABLE	166.00	3.01%	$ 11,386	$ -	$ 11,386	$ 1,480	$ 12,866
21	101-5000 COMMUNITY SERVICES	15.00	0.27%	$ 1,029	$ -	$ 1,029	$ 134	$ 1,163
22	101-5410 SPECIAL EVENTS	2.00	0.04%	$ 137	$ -	$ 137	$ 18	$ 155
23	101-5420 AQUATICS	74.00	1.34%	$ 5,076	$ -	$ 5,076	$ 660	$ 5,735
24	101-5430 FACILITIES	100.00	1.81%	$ 6,859	$ -	$ 6,859	$ 892	$ 7,751
25	101-5440 YOUTH CAMPS	17.00	0.31%	$ 1,166	$ -	$ 1,166	$ 152	$ 1,318
26	101-5450 YOUTH SERVICES	13.00	0.24%	$ 892	$ -	$ 892	$ 116	$ 1,008
27	101-5460 ADULT SERVICES	203.00	3.68%	$ 13,924	$ -	$ 13,924	$ 1,810	$ 15,734
28	101-5470 ADULT SPORTS/CLASSES	60.00	1.09%	$ 4,115	$ -	$ 4,115	$ 535	$ 4,650
29	101-5480 YOUTH SPORTS/CLASSES	10.00	0.18%	$ 686	$ -	$ 686	$ 89	$ 775
30	202 ECONOMIC DEVELOPMENT FUND	2.00	0.04%	$ 137	$ -	$ 137	$ 18	$ 155
32	204 ENVIRONMENTL PROGRAM FUND	4.00	0.07%	$ 274	$ -	$ 274	$ 36	$ 310
33	205 HSG COMM DEVPT/CDBG FUND	1.00	0.02%	$ 69	$ -	$ 69	$ 9	$ 78
35	220 GAS TAX ST. IMPROV. FD	53.00	0.96%	$ 3,635	$ -	$ 3,635	$ 473	$ 4,108
36	221 ROAD MAINT & REHAB FUND	12.00	0.22%	$ 823	$ -	$ 823	$ 107	$ 930
37	225 GENERAL PLAN MAINTENANCE	280.00	5.08%	$ 19,205	$ -	$ 19,205	$ 2,497	$ 21,702
38	230-5200 CHILD DEVELOPMENT CENTER	18.00	0.33%	$ 1,235	$ -	$ 1,235	$ 160	$ 1,395
39	237 PARK/REC IMPACT FEE FUND	2.00	0.04%	$ 137	$ -	$ 137	$ 18	$ 155
40	238 MEASURE B - VLF FUND	12.00	0.22%	$ 823	$ -	$ 823	$ 107	$ 930
43	242 MEASURE BB - STREETS/ROAD	12.00	0.22%	$ 823	$ -	$ 823	$ 107	$ 930
44	243 EMERYVILLE PUBLIC ART FD	2.00	0.04%	$ 137	$ -	$ 137	$ 18	$ 155
46	250 TRAFFIC FAC IMPACT FEE FD	1.00	0.02%	$ 69	$ -	$ 69	$ 9	$ 78

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
47	251 URBAN FORESTRY FEE FUND	2.00	0.04%	$ 137	$ -	$ 137	$ 18	$ 155
48	252 SUPPL LAW ENFORCE SERV FD	8.00	0.15%	$ 549	$ -	$ 549	$ 71	$ 620
49	254 GRANT FUND	25.00	0.45%	$ 1,715	$ -	$ 1,715	$ 223	$ 1,938
50	258 EMERGENCY MED SERVICE FD	12.00	0.22%	$ 823	$ -	$ 823	$ 107	$ 930
53	263 MEASURE BB - PARATRANSIT	28.00	0.51%	$ 1,921	$ -	$ 1,921	$ 250	$ 2,170
54	264 MEASURE BB - BIKE/PED	12.00	0.22%	$ 823	$ -	$ 823	$ 107	$ 930
55	265 SOURCE REDUC/RECYCLING FD	1.00	0.02%	$ 69	$ -	$ 69	$ 9	$ 78
56	266 MEASURE D FUND	4.00	0.07%	$ 274	$ -	$ 274	$ 36	$ 310
58	267 MEASURE F FUND	71.00	1.29%	$ 4,870	$ -	$ 4,870	$ 633	$ 5,503
59	268 COMM DEV TECHNOLOGY FUND	279.00	5.06%	$ 19,136	$ -	$ 19,136	$ 2,488	$ 21,624
60	269 PARKING PROGRAM	112.00	2.03%	$ 7,682	$ -	$ 7,682	$ 999	$ 8,681
62	282 RDA RETIREMENT FD (RPTTF)	8.00	0.15%	$ 549	$ -	$ 549	$ 71	$ 620
63	284 MEASURE C HOUSING BONDS	8.00	0.15%	$ 549	$ -	$ 549	$ 71	$ 620
65	298 HOUSING ASSETS FUND	31.00	0.56%	$ 2,126	$ -	$ 2,126	$ 276	$ 2,403
66	299 AFFORDABLE HOUSING FUND	3.00	0.05%	$ 206	$ -	$ 206	$ 27	$ 233
73	473 DEVELOPER CONTRIBUTION FD	2.00	0.04%	$ 137	$ -	$ 137	$ 18	$ 155
74	475 GEN CAPITAL IMPROVE FUND	3.00	0.05%	$ 206	$ -	$ 206	$ 27	$ 233
77	495 MARINA IMPROVEMENT FUND	48.00	0.87%	$ 3,292	$ -	$ 3,292	$ 428	$ 3,720
78	510 SEWER OPER/MAINT FUND	14.00	0.25%	$ 960	$ -	$ 960	$ 125	$ 1,085
82	513 SEWER CONNECTION FEE FUND	20.00	0.36%	$ 1,372	$ -	$ 1,372	$ 178	$ 1,550
83	600 WORKERS COMP SELF INS FD	3.00	0.05%	$ 206	$ -	$ 206	$ 27	$ 233
87	660 VEHICLE REPLACEMENT FUND	4.00	0.07%	$ 274	$ -	$ 274	$ 36	$ 310
92	805 PROP/BUS IMP DISTR (PBID)	34.00	0.62%	$ 2,332	$ -	$ 2,332	$ 303	$ 2,635
96	All Other	1,344.00	24.36%	$ 92,184	$ -	$ 92,184	$ 11,984	$ 104,168

Department	**101-1500 FINANCE**
Function	**Budget**
Allocation Base	**Citywide Operating Expenditures**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**47,259,929.00**	**100.00%**	**$ 309,165**	**$ -**	**$ 309,165**	**$ 35,375**	**$ 344,540**
2	101-1100 CITY COUNCIL	219,210.00	0.46%	$ 1,434	$ -	$ 1,434	$ -	$ 1,434
3	101-1200 CITY MANAGER	1,056,269.00	2.24%	$ 6,910	$ -	$ 6,910	$ -	$ 6,910
4	101-1250 CITY CLERK	455,295.00	0.96%	$ 2,978	$ -	$ 2,978	$ -	$ 2,978
5	101-1280 INFORMATION TECHNOLOGY	994,736.00	2.10%	$ 6,507	$ -	$ 6,507	$ -	$ 6,507
6	101-1400 CITY ATTORNEY	391,130.00	0.83%	$ 2,559	$ -	$ 2,559	$ -	$ 2,559
7	101-1500 FINANCE	1,660,018.00	3.51%	$ 10,859	$ -	$ 10,859	$ -	$ 10,859
8	101-1600 HUMAN RESOURCES	1,100,129.00	2.33%	$ 7,197	$ -	$ 7,197	$ 916	$ 8,113
9	101-1900 NON DEPARTMENT SERVICES	575,638.00	1.22%	$ 3,766	$ -	$ 3,766	$ 479	$ 4,245
10	101-1700 PLANNING	702,963.00	1.49%	$ 4,599	$ -	$ 4,599	$ 585	$ 5,184
11	101-1725 PLANNING REIMBURSABLES	40,000.00	0.08%	$ 262	$ -	$ 262	$ 33	$ 295
12	101-1730 BUILDING	545,197.00	1.15%	$ 3,567	$ -	$ 3,567	$ 454	$ 4,021
13	101-1800 ECONOMIC DEV & HOUSING	667,253.00	1.41%	$ 4,365	$ -	$ 4,365	$ 556	$ 4,921
14	101-2100 POLICE ADMINISTRATION	5,438,936.00	11.51%	$ 35,580	$ -	$ 35,580	$ 4,529	$ 40,109
15	101-2200 FIELD OPERATIONS	13,142,837.00	27.81%	$ 85,978	$ -	$ 85,978	$ 10,944	$ 96,922
16	101-3000 FIRE	2,482,265.00	5.25%	$ 16,238	$ -	$ 16,238	$ 2,067	$ 18,305
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	1,222,826.00	2.59%	$ 7,999	$ -	$ 7,999	$ 1,018	$ 9,018
18	101-4060 PUBLIC WORKS MAINTENANCE	3,315,582.00	7.02%	$ 21,690	$ -	$ 21,690	$ 2,761	$ 24,451
19	101-4065 PARKING FACILITY MAINT	25,000.00	0.05%	$ 164	$ -	$ 164	$ 21	$ 184
21	101-5000 COMMUNITY SERVICES	29,769.00	0.06%	$ 195	$ -	$ 195	$ 25	$ 220
22	101-5410 SPECIAL EVENTS	209,362.00	0.44%	$ 1,370	$ -	$ 1,370	$ 174	$ 1,544
23	101-5420 AQUATICS	525,042.00	1.11%	$ 3,435	$ -	$ 3,435	$ 437	$ 3,872
24	101-5430 FACILITIES	441,537.00	0.93%	$ 2,888	$ -	$ 2,888	$ 368	$ 3,256
25	101-5440 YOUTH CAMPS	313,645.00	0.66%	$ 2,052	$ -	$ 2,052	$ 261	$ 2,313
26	101-5450 YOUTH SERVICES	775,386.00	1.64%	$ 5,072	$ -	$ 5,072	$ 646	$ 5,718
27	101-5460 ADULT SERVICES	507,704.00	1.07%	$ 3,321	$ -	$ 3,321	$ 423	$ 3,744
28	101-5470 ADULT SPORTS/CLASSES	203,857.00	0.43%	$ 1,334	$ -	$ 1,334	$ 170	$ 1,503
29	101-5480 YOUTH SPORTS/CLASSES	140,839.00	0.30%	$ 921	$ -	$ 921	$ 117	$ 1,039
32	204 ENVIRONMENTL PROGRAM FUND	10,000.00	0.02%	$ 65	$ -	$ 65	$ 8	$ 74
33	205 HSG COMM DEVPT/CDBG FUND	22,500.00	0.05%	$ 147	$ -	$ 147	$ 19	$ 166
35	220 GAS TAX ST. IMPROV. FD	358,584.00	0.76%	$ 2,346	$ -	$ 2,346	$ 299	$ 2,644
37	225 GENERAL PLAN MAINTENANCE	848,378.00	1.80%	$ 5,550	$ -	$ 5,550	$ 706	$ 6,256
38	230-5200 CHILD DEVELOPMENT CENTER	2,566,568.00	5.43%	$ 16,790	$ -	$ 16,790	$ 2,137	$ 18,927
44	243 EMERYVILLE PUBLIC ART FD	400,000.00	0.85%	$ 2,617	$ -	$ 2,617	$ 333	$ 2,950
48	252 SUPPL LAW ENFORCE SERV FD	100,000.00	0.21%	$ 654	$ -	$ 654	$ 83	$ 737
58	267 MEASURE F FUND	428,741.00	0.91%	$ 2,805	$ -	$ 2,805	$ 357	$ 3,162
59	268 COMM DEV TECHNOLOGY FUND	108,137.00	0.23%	$ 707	$ -	$ 707	$ 90	$ 797
60	269 PARKING PROGRAM	525,630.00	1.11%	$ 3,439	$ -	$ 3,439	$ 438	$ 3,876

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
65	298 HOUSING ASSETS FUND	5,000.00	0.01%	$ 33	$ -	$ 33	$ 4	$ 37
66	299 AFFORDABLE HOUSING FUND	87,794.00	0.19%	$ 574	$ -	$ 574	$ 73	$ 647
74	475 GEN CAPITAL IMPROVE FUND	874,954.00	1.85%	$ 5,724	$ -	$ 5,724	$ 729	$ 6,452
77	495 MARINA IMPROVEMENT FUND	408,292.00	0.86%	$ 2,671	$ -	$ 2,671	$ 340	$ 3,011
78	510 SEWER OPER/MAINT FUND	10,000.00	0.02%	$ 65	$ -	$ 65	$ 8	$ 74
79	510-4350 SEWER ADMINISTRATION/ENGR	304,609.00	0.64%	$ 1,993	$ -	$ 1,993	$ 254	$ 2,246
80	510-4360 SEWER MAINTENANCE	238,805.00	0.51%	$ 1,562	$ -	$ 1,562	$ 199	$ 1,761
81	511 SEWER REHAB/REPLAC FUND	115,000.00	0.24%	$ 752	$ -	$ 752	$ 96	$ 848
82	513 SEWER CONNECTION FEE FUND	70,000.00	0.15%	$ 458	$ -	$ 458	$ 58	$ 516
84	610 SELF-INS/DELTA DENTAL FD	188,643.00	0.40%	$ 1,234	$ -	$ 1,234	$ 157	$ 1,391
85	620 SELF-INS/UNEMPLOYMENT FD	20,000.00	0.04%	$ 131	$ -	$ 131	$ 17	$ 147
86	650 MAJOR MAINTENANCE FUND	1,018,752.00	2.16%	$ 6,664	$ -	$ 6,664	$ 848	$ 7,513
88	670 INFO TECHNOLOGY FUND	593,517.00	1.26%	$ 3,883	$ -	$ 3,883	$ 494	$ 4,377
89	700 ACCRUED BENE SELF INS FD	485,800.00	1.03%	$ 3,178	$ -	$ 3,178	$ 405	$ 3,583
90	710 POST-RETIREMENT BENEFITS	287,800.00	0.61%	$ 1,883	$ -	$ 1,883	$ 240	$ 2,122

Department	**101-1500 FINANCE**
Function	**Purchasing**
Allocation Base	**Number of PO's**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**178.00**	**100.00%**	**$ 111,457**	**$ -**	**$ 111,457**	**$ 12,753**	**$ 124,210**
3	101-1200 CITY MANAGER	1.00	0.56%	$ 626	$ -	$ 626	$ -	$ 626
4	101-1250 CITY CLERK	2.00	1.12%	$ 1,252	$ -	$ 1,252	$ -	$ 1,252
5	101-1280 INFORMATION TECHNOLOGY	2.00	1.12%	$ 1,252	$ -	$ 1,252	$ -	$ 1,252
6	101-1400 CITY ATTORNEY	1.00	0.56%	$ 626	$ -	$ 626	$ -	$ 626
7	101-1500 FINANCE	8.00	4.49%	$ 5,009	$ -	$ 5,009	$ -	$ 5,009
8	101-1600 HUMAN RESOURCES	2.00	1.12%	$ 1,252	$ -	$ 1,252	$ 156	$ 1,408
9	101-1900 NON DEPARTMENT SERVICES	10.00	5.62%	$ 6,262	$ -	$ 6,262	$ 778	$ 7,039
12	101-1730 BUILDING	3.00	1.69%	$ 1,878	$ -	$ 1,878	$ 233	$ 2,112
13	101-1800 ECONOMIC DEV & HOUSING	1.00	0.56%	$ 626	$ -	$ 626	$ 78	$ 704
14	101-2100 POLICE ADMINISTRATION	6.00	3.37%	$ 3,757	$ -	$ 3,757	$ 467	$ 4,224
15	101-2200 FIELD OPERATIONS	5.00	2.81%	$ 3,131	$ -	$ 3,131	$ 389	$ 3,520
16	101-3000 FIRE	2.00	1.12%	$ 1,252	$ -	$ 1,252	$ 156	$ 1,408
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	7.00	3.93%	$ 4,383	$ -	$ 4,383	$ 544	$ 4,927
18	101-4060 PUBLIC WORKS MAINTENANCE	7.00	3.93%	$ 4,383	$ -	$ 4,383	$ 544	$ 4,927
20	101-4070 PUBLIC WORKS REIMBURSABLE	2.00	1.12%	$ 1,252	$ -	$ 1,252	$ 156	$ 1,408
21	101-5000 COMMUNITY SERVICES	2.00	1.12%	$ 1,252	$ -	$ 1,252	$ 156	$ 1,408
22	101-5410 SPECIAL EVENTS	1.00	0.56%	$ 626	$ -	$ 626	$ 78	$ 704
30	202 ECONOMIC DEVELOPMENT FUND	2.00	1.12%	$ 1,252	$ -	$ 1,252	$ 156	$ 1,408
31	203 COMMUNITY PROGRAMS FUND	3.00	1.69%	$ 1,878	$ -	$ 1,878	$ 233	$ 2,112
33	205 HSG COMM DEVPT/CDBG FUND	1.00	0.56%	$ 626	$ -	$ 626	$ 78	$ 704
35	220 GAS TAX ST. IMPROV. FD	1.00	0.56%	$ 626	$ -	$ 626	$ 78	$ 704
38	230-5200 CHILD DEVELOPMENT CENTER	1.00	0.56%	$ 626	$ -	$ 626	$ 78	$ 704
44	243 EMERYVILLE PUBLIC ART FD	21.00	11.80%	$ 13,149	$ -	$ 13,149	$ 1,633	$ 14,782
46	250 TRAFFIC FAC IMPACT FEE FD	2.00	1.12%	$ 1,252	$ -	$ 1,252	$ 156	$ 1,408
49	254 GRANT FUND	16.00	8.99%	$ 10,019	$ -	$ 10,019	$ 1,244	$ 11,263
56	266 MEASURE D FUND	1.00	0.56%	$ 626	$ -	$ 626	$ 78	$ 704
59	268 COMM DEV TECHNOLOGY FUND	2.00	1.12%	$ 1,252	$ -	$ 1,252	$ 156	$ 1,408
60	269 PARKING PROGRAM	1.00	0.56%	$ 626	$ -	$ 626	$ 78	$ 704
62	282 RDA RETIREMENT FD (RPTTF)	15.00	8.43%	$ 9,392	$ -	$ 9,392	$ 1,166	$ 10,559
63	284 MEASURE C HOUSING BONDS	1.00	0.56%	$ 626	$ -	$ 626	$ 78	$ 704
74	475 GEN CAPITAL IMPROVE FUND	7.00	3.93%	$ 4,383	$ -	$ 4,383	$ 544	$ 4,927
77	495 MARINA IMPROVEMENT FUND	1.00	0.56%	$ 626	$ -	$ 626	$ 78	$ 704
86	650 MAJOR MAINTENANCE FUND	9.00	5.06%	$ 5,635	$ -	$ 5,635	$ 700	$ 6,335
87	660 VEHICLE REPLACEMENT FUND	10.00	5.62%	$ 6,262	$ -	$ 6,262	$ 778	$ 7,039
88	670 INFO TECHNOLOGY FUND	20.00	11.24%	$ 12,523	$ -	$ 12,523	$ 1,555	$ 14,079
92	805 PROP/BUS IMP DISTR (PBID)	1.00	0.56%	$ 626	$ -	$ 626	$ 78	$ 704
96	All Other	1.00	0.56%	$ 626	$ -	$ 626	$ 78	$ 704

GCP

Department	**101-1500 FINANCE**
Function	**Payroll**
Allocation Base	**Number of Paychecks**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**7,924.00**	**100.00%**	**$ 653,558**	**$ -**	**$ 653,558**	**$ 74,782**	**$ 728,340**
2	101-1100 CITY COUNCIL	134.00	1.69%	$ 11,052	$ -	$ 11,052	$ -	$ 11,052
3	101-1200 CITY MANAGER	83.00	1.05%	$ 6,846	$ -	$ 6,846	$ -	$ 6,846
4	101-1250 CITY CLERK	74.00	0.93%	$ 6,103	$ -	$ 6,103	$ -	$ 6,103
5	101-1280 INFORMATION TECHNOLOGY	89.00	1.12%	$ 7,341	$ -	$ 7,341	$ -	$ 7,341
6	101-1400 CITY ATTORNEY	27.00	0.34%	$ 2,227	$ -	$ 2,227	$ -	$ 2,227
7	101-1500 FINANCE	172.00	2.17%	$ 14,186	$ -	$ 14,186	$ -	$ 14,186
8	101-1600 HUMAN RESOURCES	117.00	1.48%	$ 9,650	$ -	$ 9,650	$ 1,191	$ 10,841
10	101-1700 PLANNING	631.00	7.96%	$ 52,044	$ -	$ 52,044	$ 6,424	$ 58,468
11	101-1725 PLANNING REIMBURSABLES	108.00	1.36%	$ 8,908	$ -	$ 8,908	$ 1,100	$ 10,007
12	101-1730 BUILDING	54.00	0.68%	$ 4,454	$ -	$ 4,454	$ 550	$ 5,004
13	101-1800 ECONOMIC DEV & HOUSING	54.00	0.68%	$ 4,454	$ -	$ 4,454	$ 550	$ 5,004
14	101-2100 POLICE ADMINISTRATION	90.00	1.14%	$ 7,423	$ -	$ 7,423	$ 916	$ 8,339
15	101-2200 FIELD OPERATIONS	520.00	6.56%	$ 42,889	$ -	$ 42,889	$ 5,294	$ 48,183
16	101-3000 FIRE	917.00	11.57%	$ 75,633	$ -	$ 75,633	$ 9,336	$ 84,969
18	101-4060 PUBLIC WORKS MAINTENANCE	217.00	2.74%	$ 17,898	$ -	$ 17,898	$ 2,209	$ 20,107
19	101-4065 PARKING FACILITY MAINT	226.00	2.85%	$ 18,640	$ -	$ 18,640	$ 2,301	$ 20,941
21	101-5000 COMMUNITY SERVICES	11.00	0.14%	$ 907	$ -	$ 907	$ 112	$ 1,019
23	101-5420 AQUATICS	207.00	2.61%	$ 17,073	$ -	$ 17,073	$ 2,108	$ 19,181
24	101-5430 FACILITIES	711.00	8.97%	$ 58,642	$ -	$ 58,642	$ 7,239	$ 65,881
25	101-5440 YOUTH CAMPS	351.00	4.43%	$ 28,950	$ -	$ 28,950	$ 3,574	$ 32,524
26	101-5450 YOUTH SERVICES	774.00	9.77%	$ 63,838	$ -	$ 63,838	$ 7,880	$ 71,719
27	101-5460 ADULT SERVICES	275.00	3.47%	$ 22,682	$ -	$ 22,682	$ 2,800	$ 25,481
28	101-5470 ADULT SPORTS/CLASSES	157.00	1.98%	$ 12,949	$ -	$ 12,949	$ 1,598	$ 14,548
29	101-5480 YOUTH SPORTS/CLASSES	172.00	2.17%	$ 14,186	$ -	$ 14,186	$ 1,751	$ 15,937
37	225 GENERAL PLAN MAINTENANCE	492.00	6.21%	$ 40,579	$ -	$ 40,579	$ 5,009	$ 45,589
38	230-5200 CHILD DEVELOPMENT CENTER	518.00	6.54%	$ 42,724	$ -	$ 42,724	$ 5,274	$ 47,998
43	242 MEASURE BB - STREETS/ROAD	3.00	0.04%	$ 247	$ -	$ 247	$ 31	$ 278
49	254 GRANT FUND	1.00	0.01%	$ 82	$ -	$ 82	$ 10	$ 93
58	267 MEASURE F FUND	49.00	0.62%	$ 4,041	$ -	$ 4,041	$ 499	$ 4,540
59	268 COMM DEV TECHNOLOGY FUND	8.00	0.10%	$ 660	$ -	$ 660	$ 81	$ 741
60	269 PARKING PROGRAM	71.00	0.90%	$ 5,856	$ -	$ 5,856	$ 723	$ 6,579
63	284 MEASURE C HOUSING BONDS	15.00	0.19%	$ 1,237	$ -	$ 1,237	$ 153	$ 1,390
66	299 AFFORDABLE HOUSING FUND	27.00	0.34%	$ 2,227	$ -	$ 2,227	$ 275	$ 2,502
74	475 GEN CAPITAL IMPROVE FUND	147.00	1.86%	$ 12,124	$ -	$ 12,124	$ 1,497	$ 13,621
77	495 MARINA IMPROVEMENT FUND	273.00	3.45%	$ 22,517	$ -	$ 22,517	$ 2,779	$ 25,296
86	650 MAJOR MAINTENANCE FUND	27.00	0.34%	$ 2,227	$ -	$ 2,227	$ 275	$ 2,502
96	All Other	122.00	1.54%	$ 10,062	$ -	$ 10,062	$ 1,242	$ 11,304

Department	**101-1500 FINANCE**
Function	**Treasurer**
Allocation Base	**Citywide Operating Expenditures**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**47,259,929.00**	**100.00%**	**$ 217,448**	**$ -**	**$ 217,448**	**$ 24,881**	**$ 242,329**
2	101-1100 CITY COUNCIL	219,210.00	0.46%	$ 1,009	$ -	$ 1,009	$ -	$ 1,009
3	101-1200 CITY MANAGER	1,056,269.00	2.24%	$ 4,860	$ -	$ 4,860	$ -	$ 4,860
4	101-1250 CITY CLERK	455,295.00	0.96%	$ 2,095	$ -	$ 2,095	$ -	$ 2,095
5	101-1280 INFORMATION TECHNOLOGY	994,736.00	2.10%	$ 4,577	$ -	$ 4,577	$ -	$ 4,577
6	101-1400 CITY ATTORNEY	391,130.00	0.83%	$ 1,800	$ -	$ 1,800	$ -	$ 1,800
7	101-1500 FINANCE	1,660,018.00	3.51%	$ 7,638	$ -	$ 7,638	$ -	$ 7,638
8	101-1600 HUMAN RESOURCES	1,100,129.00	2.33%	$ 5,062	$ -	$ 5,062	$ 644	$ 5,706
9	101-1900 NON DEPARTMENT SERVICES	575,638.00	1.22%	$ 2,649	$ -	$ 2,649	$ 337	$ 2,986
10	101-1700 PLANNING	702,963.00	1.49%	$ 3,234	$ -	$ 3,234	$ 412	$ 3,646
11	101-1725 PLANNING REIMBURSABLES	40,000.00	0.08%	$ 184	$ -	$ 184	$ 23	$ 207
12	101-1730 BUILDING	545,197.00	1.15%	$ 2,509	$ -	$ 2,509	$ 319	$ 2,828
13	101-1800 ECONOMIC DEV & HOUSING	667,253.00	1.41%	$ 3,070	$ -	$ 3,070	$ 391	$ 3,461
14	101-2100 POLICE ADMINISTRATION	5,438,936.00	11.51%	$ 25,025	$ -	$ 25,025	$ 3,185	$ 28,210
15	101-2200 FIELD OPERATIONS	13,142,837.00	27.81%	$ 60,472	$ -	$ 60,472	$ 7,697	$ 68,169
16	101-3000 FIRE	2,482,265.00	5.25%	$ 11,421	$ -	$ 11,421	$ 1,454	$ 12,875
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	1,222,826.00	2.59%	$ 5,626	$ -	$ 5,626	$ 716	$ 6,343
18	101-4060 PUBLIC WORKS MAINTENANCE	3,315,582.00	7.02%	$ 15,255	$ -	$ 15,255	$ 1,942	$ 17,197
19	101-4065 PARKING FACILITY MAINT	25,000.00	0.05%	$ 115	$ -	$ 115	$ 15	$ 130
21	101-5000 COMMUNITY SERVICES	29,769.00	0.06%	$ 137	$ -	$ 137	$ 17	$ 154
22	101-5410 SPECIAL EVENTS	209,362.00	0.44%	$ 963	$ -	$ 963	$ 123	$ 1,086
23	101-5420 AQUATICS	525,042.00	1.11%	$ 2,416	$ -	$ 2,416	$ 307	$ 2,723
24	101-5430 FACILITIES	441,537.00	0.93%	$ 2,032	$ -	$ 2,032	$ 259	$ 2,290
25	101-5440 YOUTH CAMPS	313,645.00	0.66%	$ 1,443	$ -	$ 1,443	$ 184	$ 1,627
26	101-5450 YOUTH SERVICES	775,386.00	1.64%	$ 3,568	$ -	$ 3,568	$ 454	$ 4,022
27	101-5460 ADULT SERVICES	507,704.00	1.07%	$ 2,336	$ -	$ 2,336	$ 297	$ 2,633
28	101-5470 ADULT SPORTS/CLASSES	203,857.00	0.43%	$ 938	$ -	$ 938	$ 119	$ 1,057
29	101-5480 YOUTH SPORTS/CLASSES	140,839.00	0.30%	$ 648	$ -	$ 648	$ 82	$ 730
32	204 ENVIRONMENTL PROGRAM FUND	10,000.00	0.02%	$ 46	$ -	$ 46	$ 6	$ 52
33	205 HSG COMM DEVPT/CDBG FUND	22,500.00	0.05%	$ 104	$ -	$ 104	$ 13	$ 117
35	220 GAS TAX ST. IMPROV. FD	358,584.00	0.76%	$ 1,650	$ -	$ 1,650	$ 210	$ 1,860
37	225 GENERAL PLAN MAINTENANCE	848,378.00	1.80%	$ 3,903	$ -	$ 3,903	$ 497	$ 4,400
38	230-5200 CHILD DEVELOPMENT CENTER	2,566,568.00	5.43%	$ 11,809	$ -	$ 11,809	$ 1,503	$ 13,312
44	243 EMERYVILLE PUBLIC ART FD	400,000.00	0.85%	$ 1,840	$ -	$ 1,840	$ 234	$ 2,075
48	252 SUPPL LAW ENFORCE SERV FD	100,000.00	0.21%	$ 460	$ -	$ 460	$ 59	$ 519
58	267 MEASURE F FUND	428,741.00	0.91%	$ 1,973	$ -	$ 1,973	$ 251	$ 2,224
59	268 COMM DEV TECHNOLOGY FUND	108,137.00	0.23%	$ 498	$ -	$ 498	$ 63	$ 561
60	269 PARKING PROGRAM	525,630.00	1.11%	$ 2,418	$ -	$ 2,418	$ 308	$ 2,726

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
65	298 HOUSING ASSETS FUND	5,000.00	0.01%	$ 23	$ -	$ 23	$ 3	$ 26
66	299 AFFORDABLE HOUSING FUND	87,794.00	0.19%	$ 404	$ -	$ 404	$ 51	$ 455
74	475 GEN CAPITAL IMPROVE FUND	874,954.00	1.85%	$ 4,026	$ -	$ 4,026	$ 512	$ 4,538
77	495 MARINA IMPROVEMENT FUND	408,292.00	0.86%	$ 1,879	$ -	$ 1,879	$ 239	$ 2,118
78	510 SEWER OPER/MAINT FUND	10,000.00	0.02%	$ 46	$ -	$ 46	$ 6	$ 52
79	510-4350 SEWER ADMINISTRATION/ENGR	304,609.00	0.64%	$ 1,402	$ -	$ 1,402	$ 178	$ 1,580
80	510-4360 SEWER MAINTENANCE	238,805.00	0.51%	$ 1,099	$ -	$ 1,099	$ 140	$ 1,239
81	511 SEWER REHAB/REPLAC FUND	115,000.00	0.24%	$ 529	$ -	$ 529	$ 67	$ 596
82	513 SEWER CONNECTION FEE FUND	70,000.00	0.15%	$ 322	$ -	$ 322	$ 41	$ 363
84	610 SELF-INS/DELTA DENTAL FD	188,643.00	0.40%	$ 868	$ -	$ 868	$ 110	$ 978
85	620 SELF-INS/UNEMPLOYMENT FD	20,000.00	0.04%	$ 92	$ -	$ 92	$ 12	$ 104
86	650 MAJOR MAINTENANCE FUND	1,018,752.00	2.16%	$ 4,687	$ -	$ 4,687	$ 597	$ 5,284
88	670 INFO TECHNOLOGY FUND	593,517.00	1.26%	$ 2,731	$ -	$ 2,731	$ 348	$ 3,078
89	700 ACCRUED BENE SELF INS FD	485,800.00	1.03%	$ 2,235	$ -	$ 2,235	$ 285	$ 2,520
90	710 POST-RETIREMENT BENEFITS	287,800.00	0.61%	$ 1,324	$ -	$ 1,324	$ 169	$ 1,493

Department	**101-1500 FINANCE**
Function	**Audit**
Allocation Base	**Citywide Operating Expenditures**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**47,259,929.00**	**100.00%**	**$ 452,510**	**$ -**	**$ 452,510**	**$ 51,777**	**$ 504,287**
2	101-1100 CITY COUNCIL	219,210.00	0.46%	$ 2,099	$ -	$ 2,099	$ -	$ 2,099
3	101-1200 CITY MANAGER	1,056,269.00	2.24%	$ 10,114	$ -	$ 10,114	$ -	$ 10,114
4	101-1250 CITY CLERK	455,295.00	0.96%	$ 4,359	$ -	$ 4,359	$ -	$ 4,359
5	101-1280 INFORMATION TECHNOLOGY	994,736.00	2.10%	$ 9,525	$ -	$ 9,525	$ -	$ 9,525
6	101-1400 CITY ATTORNEY	391,130.00	0.83%	$ 3,745	$ -	$ 3,745	$ -	$ 3,745
7	101-1500 FINANCE	1,660,018.00	3.51%	$ 15,895	$ -	$ 15,895	$ -	$ 15,895
8	101-1600 HUMAN RESOURCES	1,100,129.00	2.33%	$ 10,534	$ -	$ 10,534	$ 1,341	$ 11,874
9	101-1900 NON DEPARTMENT SERVICES	575,638.00	1.22%	$ 5,512	$ -	$ 5,512	$ 702	$ 6,213
10	101-1700 PLANNING	702,963.00	1.49%	$ 6,731	$ -	$ 6,731	$ 857	$ 7,588
11	101-1725 PLANNING REIMBURSABLES	40,000.00	0.08%	$ 383	$ -	$ 383	$ 49	$ 432
12	101-1730 BUILDING	545,197.00	1.15%	$ 5,220	$ -	$ 5,220	$ 664	$ 5,885
13	101-1800 ECONOMIC DEV & HOUSING	667,253.00	1.41%	$ 6,389	$ -	$ 6,389	$ 813	$ 7,202
14	101-2100 POLICE ADMINISTRATION	5,438,936.00	11.51%	$ 52,077	$ -	$ 52,077	$ 6,629	$ 58,706
15	101-2200 FIELD OPERATIONS	13,142,837.00	27.81%	$ 125,842	$ -	$ 125,842	$ 16,018	$ 141,860
16	101-3000 FIRE	2,482,265.00	5.25%	$ 23,767	$ -	$ 23,767	$ 3,025	$ 26,793
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	1,222,826.00	2.59%	$ 11,708	$ -	$ 11,708	$ 1,490	$ 13,199
18	101-4060 PUBLIC WORKS MAINTENANCE	3,315,582.00	7.02%	$ 31,746	$ -	$ 31,746	$ 4,041	$ 35,787
19	101-4065 PARKING FACILITY MAINT	25,000.00	0.05%	$ 239	$ -	$ 239	$ 30	$ 270
21	101-5000 COMMUNITY SERVICES	29,769.00	0.06%	$ 285	$ -	$ 285	$ 36	$ 321
22	101-5410 SPECIAL EVENTS	209,362.00	0.44%	$ 2,005	$ -	$ 2,005	$ 255	$ 2,260
23	101-5420 AQUATICS	525,042.00	1.11%	$ 5,027	$ -	$ 5,027	$ 640	$ 5,667
24	101-5430 FACILITIES	441,537.00	0.93%	$ 4,228	$ -	$ 4,228	$ 538	$ 4,766
25	101-5440 YOUTH CAMPS	313,645.00	0.66%	$ 3,003	$ -	$ 3,003	$ 382	$ 3,385
26	101-5450 YOUTH SERVICES	775,386.00	1.64%	$ 7,424	$ -	$ 7,424	$ 945	$ 8,369
27	101-5460 ADULT SERVICES	507,704.00	1.07%	$ 4,861	$ -	$ 4,861	$ 619	$ 5,480
28	101-5470 ADULT SPORTS/CLASSES	203,857.00	0.43%	$ 1,952	$ -	$ 1,952	$ 248	$ 2,200
29	101-5480 YOUTH SPORTS/CLASSES	140,839.00	0.30%	$ 1,349	$ -	$ 1,349	$ 172	$ 1,520
32	204 ENVIRONMENTL PROGRAM FUND	10,000.00	0.02%	$ 96	$ -	$ 96	$ 12	$ 108
33	205 HSG COMM DEVPT/CDBG FUND	22,500.00	0.05%	$ 215	$ -	$ 215	$ 27	$ 243
35	220 GAS TAX ST. IMPROV. FD	358,584.00	0.76%	$ 3,433	$ -	$ 3,433	$ 437	$ 3,870
37	225 GENERAL PLAN MAINTENANCE	848,378.00	1.80%	$ 8,123	$ -	$ 8,123	$ 1,034	$ 9,157
38	230-5200 CHILD DEVELOPMENT CENTER	2,566,568.00	5.43%	$ 24,575	$ -	$ 24,575	$ 3,128	$ 27,703
44	243 EMERYVILLE PUBLIC ART FD	400,000.00	0.85%	$ 3,830	$ -	$ 3,830	$ 488	$ 4,317
48	252 SUPPL LAW ENFORCE SERV FD	100,000.00	0.21%	$ 957	$ -	$ 957	$ 122	$ 1,079
58	267 MEASURE F FUND	428,741.00	0.91%	$ 4,105	$ -	$ 4,105	$ 523	$ 4,628
59	268 COMM DEV TECHNOLOGY FUND	108,137.00	0.23%	$ 1,035	$ -	$ 1,035	$ 132	$ 1,167
60	269 PARKING PROGRAM	525,630.00	1.11%	$ 5,033	$ -	$ 5,033	$ 641	$ 5,673

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
65	298 HOUSING ASSETS FUND	5,000.00	0.01%	$ 48	$ -	$ 48	$ 6	$ 54
66	299 AFFORDABLE HOUSING FUND	87,794.00	0.19%	$ 841	$ -	$ 841	$ 107	$ 948
74	475 GEN CAPITAL IMPROVE FUND	874,954.00	1.85%	$ 8,378	$ -	$ 8,378	$ 1,066	$ 9,444
77	495 MARINA IMPROVEMENT FUND	408,292.00	0.86%	$ 3,909	$ -	$ 3,909	$ 498	$ 4,407
78	510 SEWER OPER/MAINT FUND	10,000.00	0.02%	$ 96	$ -	$ 96	$ 12	$ 108
79	510-4350 SEWER ADMINISTRATION/ENGR	304,609.00	0.64%	$ 2,917	$ -	$ 2,917	$ 371	$ 3,288
80	510-4360 SEWER MAINTENANCE	238,805.00	0.51%	$ 2,287	$ -	$ 2,287	$ 291	$ 2,578
81	511 SEWER REHAB/REPLAC FUND	115,000.00	0.24%	$ 1,101	$ -	$ 1,101	$ 140	$ 1,241
82	513 SEWER CONNECTION FEE FUND	70,000.00	0.15%	$ 670	$ -	$ 670	$ 85	$ 756
84	610 SELF-INS/DELTA DENTAL FD	188,643.00	0.40%	$ 1,806	$ -	$ 1,806	$ 230	$ 2,036
85	620 SELF-INS/UNEMPLOYMENT FD	20,000.00	0.04%	$ 191	$ -	$ 191	$ 24	$ 216
86	650 MAJOR MAINTENANCE FUND	1,018,752.00	2.16%	$ 9,754	$ -	$ 9,754	$ 1,242	$ 10,996
88	670 INFO TECHNOLOGY FUND	593,517.00	1.26%	$ 5,683	$ -	$ 5,683	$ 723	$ 6,406
89	700 ACCRUED BENE SELF INS FD	485,800.00	1.03%	$ 4,651	$ -	$ 4,651	$ 592	$ 5,244
90	710 POST-RETIREMENT BENEFITS	287,800.00	0.61%	$ 2,756	$ -	$ 2,756	$ 351	$ 3,106

City of Emeryville
2025/2026 Budget - Full Cost

Department Level Report

101-1600 HUMAN RESOURCES

Department Salaries & Costs

Description	Amount	General Admin	Employee Services	Recruitment and Staffing	Labor Relations	Risk Management
Personnel						
Salaries	$ 731,752	$ 115,397	$ 240,893	$ 107,568	$ 173,059	$ 94,835
Salary Split %	*100%*	*15.77%*	*32.92%*	*14.70%*	*23.65%*	*12.96%*
Subtotal - Personnel Costs	$ 731,752	$ 115,397	$ 240,893	$ 107,568	$ 173,059	$ 94,835
Services & Supplies						
Fringe Benefits	$ 329,077	$ 51,895	$ 108,332	$ 48,374	$ 77,827	$ 42,648
73000 OFFICE SUPPLIES	$ 3,000	$ 473	$ 988	$ 441	$ 710	$ 389
73100 BOOKS, MAPS, PERIODICALS	$ 500	$ 79	$ 165	$ 74	$ 118	$ 65
73150 POSTAGE	$ 300	$ 47	$ 99	$ 44	$ 71	$ 39
76050 TELEPHONE/COMMUNICATION	$ 1,500	$ 237	$ 494	$ 221	$ 355	$ 194
77150 EQUIPMENT OPER & MAINT	$ 4,000	$ 631	$ 1,317	$ 588	$ 946	$ 518
77260 SOFTWARE SUBCRIPTIONS	$ 30,000	$ 4,731	$ 9,876	$ 4,410	$ 7,095	$ 3,888
77960 TECHNOLOGY CHARGE	$ 12,872	$ 2,030	$ 4,237	$ 1,892	$ 3,044	$ 1,668
80000 TEMPORARY PERSONNEL SERV	$ 5,000	$ 789	$ 1,646	$ 735	$ 1,183	$ 648
80050 PROFESSIONAL SERVICES	$ 100,000	$ 15,770	$ 32,920	$ 14,700	$ 23,650	$ 12,960
80360 ADMINISTRATIVE COST	$ 10,000	$ 1,577	$ 3,292	$ 1,470	$ 2,365	$ 1,296
80500 TESTING	$ 2,000	$ 315	$ 658	$ 294	$ 473	$ 259
82000 ADVERTISING	$ 7,500	$ 1,183	$ 2,469	$ 1,103	$ 1,774	$ 972
82050 PRINTING	$ 1,000	$ 158	$ 329	$ 147	$ 237	$ 130
84000 EDUCATION AND TRAINING	$ 3,000	$ 473	$ 988	$ 441	$ 710	$ 389
84100 MEMBERSHIPS & DUES	$ 3,200	$ 505	$ 1,053	$ 470	$ 757	$ 415
84150 TRAVEL, CONFER & MEETING	$ 6,000	$ 946	$ 1,975	$ 882	$ 1,419	$ 778
84350 IN SERVICE TRAINING	$ 10,000	$ 1,577	$ 3,292	$ 1,470	$ 2,365	$ 1,296
84380 SAFETY PROGRAM	$ 10,000	$ 1,577	$ 3,292	$ 1,470	$ 2,365	$ 1,296
87080 EMPLOYEE RECOGNITIION	$ 11,000	$ 1,735	$ 3,621	$ 1,617	$ 2,602	$ 1,426
Subtotal - Services and Supplies	$ 549,949	$ 86,727	$ 181,043	$ 80,843	$ 130,063	$ 71,273
General Admin Distribution	$ 202,124	$ -202,124	$ 78,997	$ 35,275	$ 56,752	$ 31,100
INCOMING COSTS DISTRIBUTION						
ORG TOTAL	**$ 1,281,701**	**$ -**	**$ 500,933**	**$ 223,685**	**$ 359,874**	**$ 197,208**
INCOMING COSTS DISTRIBUTION	**$ 263,210**	**$ -**	**$ 102,872**	**$ 45,936**	**$ 73,904**	**$ 40,499**
TOTAL ORG W INCOMING	**$ 1,544,911**	**$ -**	**$ 603,805**	**$ 269,621**	**$ 433,778**	**$ 237,707**

Department **101-1600 HUMAN RESOURCES**

Incoming Costs Details

	Department	Total Incoming Costs	1st Incoming Costs	2nd Incoming Costs
	Grand Total	**$ 263,210**	**$ 153,583**	**$ 109,628**
1	**Building Depreciation**	**$ 971**	**$ 971**	**$ -**
	City Hall	$ 971	$ 971	$ -
2	**101-1100 CITY COUNCIL**	**$ 10,904**	**$ 6,629**	**$ 4,275**
	City Council - Personnel	$ 4,378	$ 2,645	$ 1,732
	City Council - Operations	$ 3,964	$ 2,418	$ 1,546
	City Council - Governance	$ 2,563	$ 1,566	$ 997
3	**101-1200 CITY MANAGER**	**$ 35,518**	**$ 28,702**	**$ 6,816**
	City Manager - Personnel	$ 14,179	$ 11,454	$ 2,726
	City Manager - Operations	$ 12,901	$ 10,468	$ 2,433
	City Manager - Governance	$ 8,437	$ 6,780	$ 1,658
4	**101-1250 CITY CLERK**	**$ 18,660**	**$ 15,976**	**$ 2,684**
	City Clerk	$ 7,452	$ 6,375	$ 1,077
	Records Management	$ 6,786	$ 5,827	$ 960
	Agenda	$ 4,421	$ 3,774	$ 647
5	**101-1280 INFORMATION TECHNOLOGY**	**$ 42,138**	**$ 36,368**	**$ 5,770**
	IT Admin	$ 7,929	$ 6,873	$ 1,056
	Help Desk	$ 14,047	$ 12,111	$ 1,936
	Network & Infrastructure	$ 6,173	$ 5,352	$ 821
	Desktop	$ 13,989	$ 12,032	$ 1,957
6	**101-1400 CITY ATTORNEY**	**$ 26,573**	**$ 24,233**	**$ 2,340**
	General Legal Services	$ 24,129	$ 21,999	$ 2,130
	Litigation and Claims	$ 2,444	$ 2,234	$ 210
7	**101-1500 FINANCE**	**$ 45,805**	**$ 40,704**	**$ 5,101**
	Accounts Payable	$ 7,553	$ 6,735	$ 818
	Accounts Receivable	$ 310	$ 274	$ 36
	Budget	$ 8,113	$ 7,197	$ 916
	Purchasing	$ 1,408	$ 1,252	$ 156
	Payroll	$ 10,841	$ 9,650	$ 1,191
	Treasurer	$ 5,706	$ 5,062	$ 644
	Audit	$ 11,874	$ 10,534	$ 1,341
8	**101-1600 HUMAN RESOURCES**	**$ 36,556**	**$ -**	**$ 36,556**
	Employee Services	$ 14,287	$ -	$ 14,287
	Recruitment and Staffing	$ 6,380	$ -	$ 6,380
	Labor Relations	$ 10,264	$ -	$ 10,264
	Risk Management	$ 5,625	$ -	$ 5,625
9	**101-1900 NON DEPARTMENT SERVICES**	**$ 46,085**	**$ -**	**$ 46,085**
	Non Departmental - Personnel	$ 45,387	$ -	$ 45,387
	Non Departmental - Operations	$ 41,482	$ -	$ 41,482
	Attrition	$ -40,784	$ -	$ -40,784

Department **101-1600 HUMAN RESOURCES**

Allocation Summary

	Department	Total	Employee Services	Recruitment and Staffing	Labor Relations	Risk Management
	Grand Total	**$ 1,544,911**	**$ 603,805**	**$ 269,621**	**$ 433,778**	**$ 237,707**
2	101-1100 CITY COUNCIL	**$ 39,734**	$ 15,530	$ 6,935	$ 11,157	$ 6,114
3	101-1200 CITY MANAGER	**$ 31,787**	$ 12,424	$ 5,548	$ 8,925	$ 4,891
4	101-1250 CITY CLERK	**$ 15,894**	$ 6,212	$ 2,774	$ 4,463	$ 2,445
5	101-1280 INFORMATION TECHNOLOGY	**$ 31,589**	$ 12,346	$ 5,513	$ 8,869	$ 4,860
6	101-1400 CITY ATTORNEY	**$ 15,894**	$ 6,212	$ 2,774	$ 4,463	$ 2,445
7	101-1500 FINANCE	**$ 55,628**	$ 21,741	$ 9,708	$ 15,619	$ 8,559
8	101-1600 HUMAN RESOURCES	**$ 36,556**	$ 14,287	$ 6,380	$ 10,264	$ 5,625
10	101-1700 PLANNING	**$ 31,205**	$ 12,196	$ 5,446	$ 8,762	$ 4,801
12	101-1730 BUILDING	**$ 22,537**	$ 8,808	$ 3,933	$ 6,328	$ 3,468
13	101-1800 ECONOMIC DEV & HOUSING	**$ 22,623**	$ 8,842	$ 3,948	$ 6,352	$ 3,481
14	101-2100 POLICE ADMINISTRATION	**$ 173,359**	$ 67,755	$ 30,255	$ 48,675	$ 26,674
15	101-2200 FIELD OPERATIONS	**$ 307,885**	$ 120,332	$ 53,733	$ 86,448	$ 47,373
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	**$ 52,528**	$ 20,530	$ 9,167	$ 14,749	$ 8,082
18	101-4060 PUBLIC WORKS MAINTENANCE	**$ 75,411**	$ 29,473	$ 13,161	$ 21,174	$ 11,603
22	101-5410 SPECIAL EVENTS	**$ 13,955**	$ 5,454	$ 2,436	$ 3,918	$ 2,147
23	101-5420 AQUATICS	**$ 59,895**	$ 23,409	$ 10,453	$ 16,817	$ 9,216
24	101-5430 FACILITIES	**$ 49,061**	$ 19,175	$ 8,562	$ 13,775	$ 7,549
25	101-5440 YOUTH CAMPS	**$ 37,792**	$ 14,770	$ 6,596	$ 10,611	$ 5,815
26	101-5450 YOUTH SERVICES	**$ 104,015**	$ 40,653	$ 18,153	$ 29,205	$ 16,004
27	101-5460 ADULT SERVICES	**$ 35,192**	$ 13,754	$ 6,142	$ 9,881	$ 5,415
28	101-5470 ADULT SPORTS/CLASSES	**$ 15,256**	$ 5,962	$ 2,662	$ 4,283	$ 2,347
29	101-5480 YOUTH SPORTS/CLASSES	**$ 12,569**	$ 4,912	$ 2,193	$ 3,529	$ 1,934
37	225 GENERAL PLAN MAINTENANCE	**$ 44,987**	$ 17,582	$ 7,851	$ 12,631	$ 6,922
38	230-5200 CHILD DEVELOPMENT CENTER	**$ 160,357**	$ 62,673	$ 27,986	$ 45,025	$ 24,673
48	252 SUPPL LAW ENFORCE SERV FD	**$ 4,161**	$ 1,626	$ 726	$ 1,168	$ 640
56	266 MEASURE D FUND	**$ 2,254**	$ 881	$ 393	$ 633	$ 347
58	267 MEASURE F FUND	**$ 17,336**	$ 6,775	$ 3,025	$ 4,868	$ 2,667
59	268 COMM DEV TECHNOLOGY FUND	**$ 217**	$ 85	$ 38	$ 61	$ 33
60	269 PARKING PROGRAM	**$ 20,283**	$ 7,927	$ 3,540	$ 5,695	$ 3,121
66	299 AFFORDABLE HOUSING FUND	**$ 2,860**	$ 1,118	$ 499	$ 803	$ 440
74	475 GEN CAPITAL IMPROVE FUND	**$ 28,431**	$ 11,112	$ 4,962	$ 7,983	$ 4,374
77	495 MARINA IMPROVEMENT FUND	**$ 11,268**	$ 4,404	$ 1,967	$ 3,164	$ 1,734
79	510-4350 SEWER ADMINISTRATION/ENGR	**$ 10,228**	$ 3,998	$ 1,785	$ 2,872	$ 1,574
80	510-4360 SEWER MAINTENANCE	**$ 2,167**	$ 847	$ 378	$ 608	$ 333

Department	**101-1600 HUMAN RESOURCES**
Function	**Employee Services**
Allocation Base	**Citywide FTE's**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**180.61**	**100.00%**	**$ 560,959**	**$ -**	**$ 560,959**	**$ 42,846**	**$ 603,805**
2	101-1100 CITY COUNCIL	5.00	2.77%	$ 15,530	$ -	$ 15,530	$ -	$ 15,530
3	101-1200 CITY MANAGER	4.00	2.21%	$ 12,424	$ -	$ 12,424	$ -	$ 12,424
4	101-1250 CITY CLERK	2.00	1.11%	$ 6,212	$ -	$ 6,212	$ -	$ 6,212
5	101-1280 INFORMATION TECHNOLOGY	3.98	2.20%	$ 12,346	$ -	$ 12,346	$ -	$ 12,346
6	101-1400 CITY ATTORNEY	2.00	1.11%	$ 6,212	$ -	$ 6,212	$ -	$ 6,212
7	101-1500 FINANCE	7.00	3.88%	$ 21,741	$ -	$ 21,741	$ -	$ 21,741
8	101-1600 HUMAN RESOURCES	4.60	2.55%	$ 14,287	$ -	$ 14,287	$ -	$ 14,287
10	101-1700 PLANNING	3.60	1.99%	$ 11,181	$ -	$ 11,181	$ 1,015	$ 12,196
12	101-1730 BUILDING	2.60	1.44%	$ 8,075	$ -	$ 8,075	$ 733	$ 8,808
13	101-1800 ECONOMIC DEV & HOUSING	2.61	1.45%	$ 8,106	$ -	$ 8,106	$ 736	$ 8,842
14	101-2100 POLICE ADMINISTRATION	20.00	11.07%	$ 62,118	$ -	$ 62,118	$ 5,636	$ 67,755
15	101-2200 FIELD OPERATIONS	35.52	19.67%	$ 110,322	$ -	$ 110,322	$ 10,010	$ 120,332
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	6.06	3.36%	$ 18,822	$ -	$ 18,822	$ 1,708	$ 20,530
18	101-4060 PUBLIC WORKS MAINTENANCE	8.70	4.82%	$ 27,021	$ -	$ 27,021	$ 2,452	$ 29,473
22	101-5410 SPECIAL EVENTS	1.61	0.89%	$ 5,001	$ -	$ 5,001	$ 454	$ 5,454
23	101-5420 AQUATICS	6.91	3.83%	$ 21,462	$ -	$ 21,462	$ 1,947	$ 23,409
24	101-5430 FACILITIES	5.66	3.13%	$ 17,579	$ -	$ 17,579	$ 1,595	$ 19,175
25	101-5440 YOUTH CAMPS	4.36	2.41%	$ 13,542	$ -	$ 13,542	$ 1,229	$ 14,770
26	101-5450 YOUTH SERVICES	12.00	6.64%	$ 37,271	$ -	$ 37,271	$ 3,382	$ 40,653
27	101-5460 ADULT SERVICES	4.06	2.25%	$ 12,610	$ -	$ 12,610	$ 1,144	$ 13,754
28	101-5470 ADULT SPORTS/CLASSES	1.76	0.97%	$ 5,466	$ -	$ 5,466	$ 496	$ 5,962
29	101-5480 YOUTH SPORTS/CLASSES	1.45	0.80%	$ 4,504	$ -	$ 4,504	$ 409	$ 4,912
37	225 GENERAL PLAN MAINTENANCE	5.19	2.87%	$ 16,120	$ -	$ 16,120	$ 1,463	$ 17,582
38	230-5200 CHILD DEVELOPMENT CENTER	18.50	10.24%	$ 57,459	$ -	$ 57,459	$ 5,214	$ 62,673
48	252 SUPPL LAW ENFORCE SERV FD	0.48	0.27%	$ 1,491	$ -	$ 1,491	$ 135	$ 1,626
56	266 MEASURE D FUND	0.26	0.14%	$ 808	$ -	$ 808	$ 73	$ 881
58	267 MEASURE F FUND	2.00	1.11%	$ 6,212	$ -	$ 6,212	$ 564	$ 6,775
59	268 COMM DEV TECHNOLOGY FUND	0.03	0.01%	$ 78	$ -	$ 78	$ 7	$ 85
60	269 PARKING PROGRAM	2.34	1.30%	$ 7,268	$ -	$ 7,268	$ 659	$ 7,927
66	299 AFFORDABLE HOUSING FUND	0.33	0.18%	$ 1,025	$ -	$ 1,025	$ 93	$ 1,118
74	475 GEN CAPITAL IMPROVE FUND	3.28	1.82%	$ 10,187	$ -	$ 10,187	$ 924	$ 11,112
77	495 MARINA IMPROVEMENT FUND	1.30	0.72%	$ 4,038	$ -	$ 4,038	$ 366	$ 4,404
79	510-4350 SEWER ADMINISTRATION/ENGR	1.18	0.65%	$ 3,665	$ -	$ 3,665	$ 333	$ 3,998
80	510-4360 SEWER MAINTENANCE	0.25	0.14%	$ 776	$ -	$ 776	$ 70	$ 847

Department	**101-1600 HUMAN RESOURCES**
Function	**Recruitment and Staffing**
Allocation Base	**Citywide FTE's**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**180.61**	**100.00%**	**$ 250,489**	**$ -**	**$ 250,489**	**$ 19,132**	**$ 269,621**
2	101-1100 CITY COUNCIL	5.00	2.77%	$ 6,935	$ -	$ 6,935	$ -	$ 6,935
3	101-1200 CITY MANAGER	4.00	2.21%	$ 5,548	$ -	$ 5,548	$ -	$ 5,548
4	101-1250 CITY CLERK	2.00	1.11%	$ 2,774	$ -	$ 2,774	$ -	$ 2,774
5	101-1280 INFORMATION TECHNOLOGY	3.98	2.20%	$ 5,513	$ -	$ 5,513	$ -	$ 5,513
6	101-1400 CITY ATTORNEY	2.00	1.11%	$ 2,774	$ -	$ 2,774	$ -	$ 2,774
7	101-1500 FINANCE	7.00	3.88%	$ 9,708	$ -	$ 9,708	$ -	$ 9,708
8	101-1600 HUMAN RESOURCES	4.60	2.55%	$ 6,380	$ -	$ 6,380	$ -	$ 6,380
10	101-1700 PLANNING	3.60	1.99%	$ 4,993	$ -	$ 4,993	$ 453	$ 5,446
12	101-1730 BUILDING	2.60	1.44%	$ 3,606	$ -	$ 3,606	$ 327	$ 3,933
13	101-1800 ECONOMIC DEV & HOUSING	2.61	1.45%	$ 3,620	$ -	$ 3,620	$ 328	$ 3,948
14	101-2100 POLICE ADMINISTRATION	20.00	11.07%	$ 27,738	$ -	$ 27,738	$ 2,517	$ 30,255
15	101-2200 FIELD OPERATIONS	35.52	19.67%	$ 49,263	$ -	$ 49,263	$ 4,470	$ 53,733
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	6.06	3.36%	$ 8,405	$ -	$ 8,405	$ 763	$ 9,167
18	101-4060 PUBLIC WORKS MAINTENANCE	8.70	4.82%	$ 12,066	$ -	$ 12,066	$ 1,095	$ 13,161
22	101-5410 SPECIAL EVENTS	1.61	0.89%	$ 2,233	$ -	$ 2,233	$ 203	$ 2,436
23	101-5420 AQUATICS	6.91	3.83%	$ 9,584	$ -	$ 9,584	$ 870	$ 10,453
24	101-5430 FACILITIES	5.66	3.13%	$ 7,850	$ -	$ 7,850	$ 712	$ 8,562
25	101-5440 YOUTH CAMPS	4.36	2.41%	$ 6,047	$ -	$ 6,047	$ 549	$ 6,596
26	101-5450 YOUTH SERVICES	12.00	6.64%	$ 16,643	$ -	$ 16,643	$ 1,510	$ 18,153
27	101-5460 ADULT SERVICES	4.06	2.25%	$ 5,631	$ -	$ 5,631	$ 511	$ 6,142
28	101-5470 ADULT SPORTS/CLASSES	1.76	0.97%	$ 2,441	$ -	$ 2,441	$ 221	$ 2,662
29	101-5480 YOUTH SPORTS/CLASSES	1.45	0.80%	$ 2,011	$ -	$ 2,011	$ 182	$ 2,193
37	225 GENERAL PLAN MAINTENANCE	5.19	2.87%	$ 7,198	$ -	$ 7,198	$ 653	$ 7,851
38	230-5200 CHILD DEVELOPMENT CENTER	18.50	10.24%	$ 25,658	$ -	$ 25,658	$ 2,328	$ 27,986
48	252 SUPPL LAW ENFORCE SERV FD	0.48	0.27%	$ 666	$ -	$ 666	$ 60	$ 726
56	266 MEASURE D FUND	0.26	0.14%	$ 361	$ -	$ 361	$ 33	$ 393
58	267 MEASURE F FUND	2.00	1.11%	$ 2,774	$ -	$ 2,774	$ 252	$ 3,025
59	268 COMM DEV TECHNOLOGY FUND	0.03	0.01%	$ 35	$ -	$ 35	$ 3	$ 38
60	269 PARKING PROGRAM	2.34	1.30%	$ 3,245	$ -	$ 3,245	$ 294	$ 3,540
66	299 AFFORDABLE HOUSING FUND	0.33	0.18%	$ 458	$ -	$ 458	$ 42	$ 499
74	475 GEN CAPITAL IMPROVE FUND	3.28	1.82%	$ 4,549	$ -	$ 4,549	$ 413	$ 4,962
77	495 MARINA IMPROVEMENT FUND	1.30	0.72%	$ 1,803	$ -	$ 1,803	$ 164	$ 1,967
79	510-4350 SEWER ADMINISTRATION/ENGR	1.18	0.65%	$ 1,637	$ -	$ 1,637	$ 148	$ 1,785
80	510-4360 SEWER MAINTENANCE	0.25	0.14%	$ 347	$ -	$ 347	$ 31	$ 378

Department	**101-1600 HUMAN RESOURCES**
Function	**Labor Relations**
Allocation Base	**Citywide FTE's**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**180.61**	**100.00%**	**$ 402,997**	**$ -**	**$ 402,997**	**$ 30,781**	**$ 433,778**
2	101-1100 CITY COUNCIL	5.00	2.77%	$ 11,157	$ -	$ 11,157	$ -	$ 11,157
3	101-1200 CITY MANAGER	4.00	2.21%	$ 8,925	$ -	$ 8,925	$ -	$ 8,925
4	101-1250 CITY CLERK	2.00	1.11%	$ 4,463	$ -	$ 4,463	$ -	$ 4,463
5	101-1280 INFORMATION TECHNOLOGY	3.98	2.20%	$ 8,869	$ -	$ 8,869	$ -	$ 8,869
6	101-1400 CITY ATTORNEY	2.00	1.11%	$ 4,463	$ -	$ 4,463	$ -	$ 4,463
7	101-1500 FINANCE	7.00	3.88%	$ 15,619	$ -	$ 15,619	$ -	$ 15,619
8	101-1600 HUMAN RESOURCES	4.60	2.55%	$ 10,264	$ -	$ 10,264	$ -	$ 10,264
10	101-1700 PLANNING	3.60	1.99%	$ 8,033	$ -	$ 8,033	$ 729	$ 8,762
12	101-1730 BUILDING	2.60	1.44%	$ 5,801	$ -	$ 5,801	$ 526	$ 6,328
13	101-1800 ECONOMIC DEV & HOUSING	2.61	1.45%	$ 5,824	$ -	$ 5,824	$ 528	$ 6,352
14	101-2100 POLICE ADMINISTRATION	20.00	11.07%	$ 44,626	$ -	$ 44,626	$ 4,049	$ 48,675
15	101-2200 FIELD OPERATIONS	35.52	19.67%	$ 79,256	$ -	$ 79,256	$ 7,191	$ 86,448
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	6.06	3.36%	$ 13,522	$ -	$ 13,522	$ 1,227	$ 14,749
18	101-4060 PUBLIC WORKS MAINTENANCE	8.70	4.82%	$ 19,412	$ -	$ 19,412	$ 1,761	$ 21,174
22	101-5410 SPECIAL EVENTS	1.61	0.89%	$ 3,592	$ -	$ 3,592	$ 326	$ 3,918
23	101-5420 AQUATICS	6.91	3.83%	$ 15,418	$ -	$ 15,418	$ 1,399	$ 16,817
24	101-5430 FACILITIES	5.66	3.13%	$ 12,629	$ -	$ 12,629	$ 1,146	$ 13,775
25	101-5440 YOUTH CAMPS	4.36	2.41%	$ 9,729	$ -	$ 9,729	$ 883	$ 10,611
26	101-5450 YOUTH SERVICES	12.00	6.64%	$ 26,776	$ -	$ 26,776	$ 2,430	$ 29,205
27	101-5460 ADULT SERVICES	4.06	2.25%	$ 9,059	$ -	$ 9,059	$ 822	$ 9,881
28	101-5470 ADULT SPORTS/CLASSES	1.76	0.97%	$ 3,927	$ -	$ 3,927	$ 356	$ 4,283
29	101-5480 YOUTH SPORTS/CLASSES	1.45	0.80%	$ 3,235	$ -	$ 3,235	$ 294	$ 3,529
37	225 GENERAL PLAN MAINTENANCE	5.19	2.87%	$ 11,581	$ -	$ 11,581	$ 1,051	$ 12,631
38	230-5200 CHILD DEVELOPMENT CENTER	18.50	10.24%	$ 41,279	$ -	$ 41,279	$ 3,746	$ 45,025
48	252 SUPPL LAW ENFORCE SERV FD	0.48	0.27%	$ 1,071	$ -	$ 1,071	$ 97	$ 1,168
56	266 MEASURE D FUND	0.26	0.14%	$ 580	$ -	$ 580	$ 53	$ 633
58	267 MEASURE F FUND	2.00	1.11%	$ 4,463	$ -	$ 4,463	$ 405	$ 4,868
59	268 COMM DEV TECHNOLOGY FUND	0.03	0.01%	$ 56	$ -	$ 56	$ 5	$ 61
60	269 PARKING PROGRAM	2.34	1.30%	$ 5,221	$ -	$ 5,221	$ 474	$ 5,695
66	299 AFFORDABLE HOUSING FUND	0.33	0.18%	$ 736	$ -	$ 736	$ 67	$ 803
74	475 GEN CAPITAL IMPROVE FUND	3.28	1.82%	$ 7,319	$ -	$ 7,319	$ 664	$ 7,983
77	495 MARINA IMPROVEMENT FUND	1.30	0.72%	$ 2,901	$ -	$ 2,901	$ 263	$ 3,164
79	510-4350 SEWER ADMINISTRATION/ENGR	1.18	0.65%	$ 2,633	$ -	$ 2,633	$ 239	$ 2,872
80	510-4360 SEWER MAINTENANCE	0.25	0.14%	$ 558	$ -	$ 558	$ 51	$ 608

Department	**101-1600 HUMAN RESOURCES**
Function	**Risk Management**
Allocation Base	**Citywide FTE's**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**180.61**	**100.00%**	**$ 220,839**	**$ -**	**$ 220,839**	**$ 16,868**	**$ 237,707**
2	101-1100 CITY COUNCIL	5.00	2.77%	$ 6,114	$ -	$ 6,114	$ -	$ 6,114
3	101-1200 CITY MANAGER	4.00	2.21%	$ 4,891	$ -	$ 4,891	$ -	$ 4,891
4	101-1250 CITY CLERK	2.00	1.11%	$ 2,445	$ -	$ 2,445	$ -	$ 2,445
5	101-1280 INFORMATION TECHNOLOGY	3.98	2.20%	$ 4,860	$ -	$ 4,860	$ -	$ 4,860
6	101-1400 CITY ATTORNEY	2.00	1.11%	$ 2,445	$ -	$ 2,445	$ -	$ 2,445
7	101-1500 FINANCE	7.00	3.88%	$ 8,559	$ -	$ 8,559	$ -	$ 8,559
8	101-1600 HUMAN RESOURCES	4.60	2.55%	$ 5,625	$ -	$ 5,625	$ -	$ 5,625
10	101-1700 PLANNING	3.60	1.99%	$ 4,402	$ -	$ 4,402	$ 399	$ 4,801
12	101-1730 BUILDING	2.60	1.44%	$ 3,179	$ -	$ 3,179	$ 288	$ 3,468
13	101-1800 ECONOMIC DEV & HOUSING	2.61	1.45%	$ 3,191	$ -	$ 3,191	$ 290	$ 3,481
14	101-2100 POLICE ADMINISTRATION	20.00	11.07%	$ 24,455	$ -	$ 24,455	$ 2,219	$ 26,674
15	101-2200 FIELD OPERATIONS	35.52	19.67%	$ 43,432	$ -	$ 43,432	$ 3,941	$ 47,373
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	6.06	3.36%	$ 7,410	$ -	$ 7,410	$ 672	$ 8,082
18	101-4060 PUBLIC WORKS MAINTENANCE	8.70	4.82%	$ 10,638	$ -	$ 10,638	$ 965	$ 11,603
22	101-5410 SPECIAL EVENTS	1.61	0.89%	$ 1,969	$ -	$ 1,969	$ 179	$ 2,147
23	101-5420 AQUATICS	6.91	3.83%	$ 8,449	$ -	$ 8,449	$ 767	$ 9,216
24	101-5430 FACILITIES	5.66	3.13%	$ 6,921	$ -	$ 6,921	$ 628	$ 7,549
25	101-5440 YOUTH CAMPS	4.36	2.41%	$ 5,331	$ -	$ 5,331	$ 484	$ 5,815
26	101-5450 YOUTH SERVICES	12.00	6.64%	$ 14,673	$ -	$ 14,673	$ 1,331	$ 16,004
27	101-5460 ADULT SERVICES	4.06	2.25%	$ 4,964	$ -	$ 4,964	$ 450	$ 5,415
28	101-5470 ADULT SPORTS/CLASSES	1.76	0.97%	$ 2,152	$ -	$ 2,152	$ 195	$ 2,347
29	101-5480 YOUTH SPORTS/CLASSES	1.45	0.80%	$ 1,773	$ -	$ 1,773	$ 161	$ 1,934
37	225 GENERAL PLAN MAINTENANCE	5.19	2.87%	$ 6,346	$ -	$ 6,346	$ 576	$ 6,922
38	230-5200 CHILD DEVELOPMENT CENTER	18.50	10.24%	$ 22,621	$ -	$ 22,621	$ 2,053	$ 24,673
48	252 SUPPL LAW ENFORCE SERV FD	0.48	0.27%	$ 587	$ -	$ 587	$ 53	$ 640
56	266 MEASURE D FUND	0.26	0.14%	$ 318	$ -	$ 318	$ 29	$ 347
58	267 MEASURE F FUND	2.00	1.11%	$ 2,445	$ -	$ 2,445	$ 222	$ 2,667
59	268 COMM DEV TECHNOLOGY FUND	0.03	0.01%	$ 31	$ -	$ 31	$ 3	$ 33
60	269 PARKING PROGRAM	2.34	1.30%	$ 2,861	$ -	$ 2,861	$ 260	$ 3,121
66	299 AFFORDABLE HOUSING FUND	0.33	0.18%	$ 404	$ -	$ 404	$ 37	$ 440
74	475 GEN CAPITAL IMPROVE FUND	3.28	1.82%	$ 4,011	$ -	$ 4,011	$ 364	$ 4,374
77	495 MARINA IMPROVEMENT FUND	1.30	0.72%	$ 1,590	$ -	$ 1,590	$ 144	$ 1,734
79	510-4350 SEWER ADMINISTRATION/ENGR	1.18	0.65%	$ 1,443	$ -	$ 1,443	$ 131	$ 1,574
80	510-4360 SEWER MAINTENANCE	0.25	0.14%	$ 306	$ -	$ 306	$ 28	$ 333

City of Emeryville
2025/2026 Budget - Full Cost

Department Level Report

101-1900 NON DEPARTMENT SERVICES

Department Salaries & Costs

Description		Amount	General Admin	Non Departmental - Personnel	Non Departmental - Operations	Attrition
Personnel						
Salaries		$ 575,638	$ -	$ 287,819	$ 287,819	$ -
Salary Split %		*100%*	*0.00%*	*50.00%*	*50.00%*	*0.00%*
Subtotal - Personnel Costs		$ 575,638	$ -	$ 287,819	$ 287,819	$ -
Services & Supplies						
71005 ATTRITION	D	$ -1,376,000	$ -	$ -	$ -	$ -1,376,000
2Benefits	S	$ 1,450	$ -	$ 725	$ 725	$ -
73150 POSTAGE	S	$ 2,575	$ -	$ 1,288	$ 1,288	$ -
73500 OPERATING SUPPLIES	S	$ 9,000	$ -	$ 4,500	$ 4,500	$ -
76000 UTILITIES	S	$ 147,000	$ -	$ 73,500	$ 73,500	$ -
77020 LANDSCAPE MAINTENANCE	S	$ 13,755	$ -	$ 6,878	$ 6,878	$ -
77030 FACILITY OPERATG CHARGES	S	$ 284,995	$ -	$ 142,498	$ 142,498	$ -
77070 CIVIC CENTER OPS & MAINT	S	$ 5,000	$ -	$ 2,500	$ 2,500	$ -
77080 JANITORIAL CONTRACTS SVC	S	$ 51,863	$ -	$ 25,932	$ 25,932	$ -
77150 EQUIPMENT OPER & MAINT	S	$ 15,000	$ -	$ 7,500	$ 7,500	$ -
77260 SOFTWARE SUBCRIPTIONS	S	$ 45,000	$ -	$ 22,500	$ 22,500	$ -
77960 TECHNOLOGY CHARGE	S	$ 5,190	$ -	$ 2,595	$ 2,595	$ -
77990 FACILITY MAJOR MAINT CHG	S	$ 119,171	$ -	$ 59,586	$ 59,586	$ -
79050 INSURANCE	S	$ 1,771,465	$ -	$ 885,733	$ 885,733	$ -
80030 REVENUE AUDIT SERVICES	S	$ -	$ -	$ -	$ -	$ -
80050 PROFESSIONAL SERVICES	S	$ -	$ -	$ -	$ -	$ -
80090 SHUTTLE SERVICES	S	$ 81,270	$ -	$ 40,635	$ 40,635	$ -
80180 PARS/BENEFITS ADMIN	S	$ 10,927	$ -	$ 5,464	$ 5,464	$ -
80200 AUDIT SERVICES	S	$ 103,909	$ -	$ 51,955	$ 51,955	$ -
80360 ADMINISTRATIVE COST	S	$ -	$ -	$ -	$ -	$ -
80900 LIBRARY CARD SERVICES	S	$ 138,915	$ -	$ 69,458	$ 69,458	$ -
85000 RENTALS & LEASES	S	$ 55,000	$ -	$ 27,500	$ 27,500	$ -
86020 PROP. TAX COLLECTION FEE	S	$ 11,000	$ -	$ 5,500	$ 5,500	$ -
88030 PBID SR REBATE PROGRAM	S	$ 12,000	$ -	$ 6,000	$ 6,000	$ -
88350 DISASTER PREPAREDNESS	S	$ 20,000	$ -	$ 10,000	$ 10,000	$ -
88500 MISCELLANEOUS	S	$ -	$ -	$ -	$ -	$ -
88900 CONTRACT OBLIGATIONS	S	$ -	$ -	$ -	$ -	$ -

99170 TRANSFER TO FUND 805	X	$ 760,771	$ -	$ -	$ -	$ -						
99870 TRANS TO FD 345 FOR COP	X	$ 368,350	$ -	$ -	$ -	$ -						
Subtotal - Services and Supplies		$ 2,657,606	$ -	$ 1,452,243	$ 1,452,243	$ -1,376,000	$ -	$ -	$ -	$ -	$ -	$ -
General Admin Distribution		$ -	$ -	$ -	$ -	$ -						
INCOMING COSTS DISTRIBUTION												
ORG TOTAL		**$ 3,233,244**	**$ -**	**$ 1,740,062**	**$ 1,740,062**	**$ -1,376,000**						
INCOMING COSTS DISTRIBUTION		**$ 47,966**	**$ -**	**$ 39,667**	**$ 39,667**	**$ -31,368**						
TOTAL ORG W INCOMING		**$ 3,281,210**	**$ -**	**$ 1,779,728**	**$ 1,779,728**	**$ -1,407,368**						

GCP

Department	**101-1900 NON DEPARTMENT SERVICES**

Incoming Costs Details

	Department	Total Incoming Costs	1st Incoming Costs	2nd Incoming Costs
	Grand Total	**$ 47,966**	**$ 50,732**	**$ -2,766**
2	**101-1100 CITY COUNCIL**	**$ 2,074**	**$ 1,265**	**$ 809**
	City Council - Operations	$ 2,074	$ 1,265	$ 809
3	**101-1200 CITY MANAGER**	**$ 6,750**	**$ 5,478**	**$ 1,273**
	City Manager - Operations	$ 6,750	$ 5,478	$ 1,273
4	**101-1250 CITY CLERK**	**$ 3,551**	**$ 3,049**	**$ 502**
	Records Management	$ 3,551	$ 3,049	$ 502
6	**101-1400 CITY ATTORNEY**	**$ 1,279**	**$ 1,169**	**$ 110**
	Litigation and Claims	$ 1,279	$ 1,169	$ 110
7	**101-1500 FINANCE**	**$ 44,689**	**$ 39,772**	**$ 4,917**
	Accounts Payable	$ 23,973	$ 21,378	$ 2,595
	Accounts Receivable	$ 233	$ 206	$ 27
	Budget	$ 4,245	$ 3,766	$ 479
	Purchasing	$ 7,039	$ 6,262	$ 778
	Treasurer	$ 2,986	$ 2,649	$ 337
	Audit	$ 6,213	$ 5,512	$ 702
9	**101-1900 NON DEPARTMENT SERVICES**	**$ -10,377**	**$ -**	**$ -10,377**
	Non Departmental - Operations	$ 21,705	$ -	$ 21,705
	Attrition	$ -32,083	$ -	$ -32,083

Department **101-1900 NON DEPARTMENT SERVICES**

Allocation Summary

	Department	Total	Non Departmental - Personnel	Non Departmental - Operations	Attrition
	Grand Total	**$ 2,152,089**	**$ 1,779,728**	**$ 1,779,728**	**$ -1,407,368**
2	101-1100 CITY COUNCIL	**$ 50,157**	$ 49,333	$ 8,266	$ -7,442
3	101-1200 CITY MANAGER	**$ 38,704**	$ 39,467	$ 39,828	$ -40,591
4	101-1250 CITY CLERK	**$ 20,395**	$ 19,733	$ 17,168	$ -16,506
5	101-1280 INFORMATION TECHNOLOGY	**$ 41,287**	$ 39,220	$ 37,508	$ -35,442
6	101-1400 CITY ATTORNEY	**$ 18,753**	$ 19,733	$ 14,748	$ -15,728
7	101-1500 FINANCE	**$ 74,951**	$ 69,067	$ 62,594	$ -56,709
8	101-1600 HUMAN RESOURCES	**$ 46,085**	$ 45,387	$ 41,482	$ -40,784
9	101-1900 NON DEPARTMENT SERVICES	**$ -10,377**	$ -	$ 21,705	$ -32,083
10	101-1700 PLANNING	**$ 38,113**	$ 35,466	$ 26,467	$ -23,820
11	101-1725 PLANNING REIMBURSABLES	**$ -442**	$ -	$ 1,506	$ -1,948
12	101-1730 BUILDING	**$ 27,593**	$ 25,614	$ 20,527	$ -18,549
13	101-1800 ECONOMIC DEV & HOUSING	**$ 26,166**	$ 25,713	$ 25,123	$ -24,669
14	101-2100 POLICE ADMINISTRATION	**$ 220,494**	$ 197,032	$ 204,779	$ -181,318
15	101-2200 FIELD OPERATIONS	**$ 387,404**	$ 349,929	$ 494,836	$ -457,362
16	101-3000 FIRE	**$ 93,459**	$ -	$ 93,459	$ -
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	**$ 66,703**	$ 59,701	$ 46,040	$ -39,037
18	101-4060 PUBLIC WORKS MAINTENANCE	**$ 153,784**	$ 85,709	$ 124,834	$ -56,759
19	101-4065 PARKING FACILITY MAINT	**$ 941**	$ -	$ 941	$ -
21	101-5000 COMMUNITY SERVICES	**$ 1,121**	$ -	$ 1,121	$ -
22	101-5410 SPECIAL EVENTS	**$ 16,191**	$ 15,861	$ 7,883	$ -7,553
23	101-5420 AQUATICS	**$ 66,048**	$ 68,075	$ 19,768	$ -21,794
24	101-5430 FACILITIES	**$ 53,901**	$ 55,760	$ 16,624	$ -18,483
25	101-5440 YOUTH CAMPS	**$ 40,629**	$ 42,953	$ 11,809	$ -14,133
26	101-5450 YOUTH SERVICES	**$ 111,013**	$ 118,219	$ 29,194	$ -36,400
27	101-5460 ADULT SERVICES	**$ 44,991**	$ 39,998	$ 19,115	$ -14,122
28	101-5470 ADULT SPORTS/CLASSES	**$ 17,943**	$ 17,339	$ 7,675	$ -7,071
29	101-5480 YOUTH SPORTS/CLASSES	**$ 14,164**	$ 14,285	$ 5,303	$ -5,424
32	204 ENVIRONMENTL PROGRAM FUND	**$ 377**	$ -	$ 377	$ -
33	205 HSG COMM DEVPT/CDBG FUND	**$ -405**	$ -	$ 847	$ -1,252
35	220 GAS TAX ST. IMPROV. FD	**$ 13,501**	$ -	$ 13,501	$ -
37	225 GENERAL PLAN MAINTENANCE	**$ 50,029**	$ 51,130	$ 31,942	$ -33,043
38	230-5200 CHILD DEVELOPMENT CENTER	**$ 204,057**	$ 182,255	$ 96,633	$ -74,831
44	243 EMERYVILLE PUBLIC ART FD	**$ 15,060**	$ -	$ 15,060	$ -
48	252 SUPPL LAW ENFORCE SERV FD	**$ 2,929**	$ 4,729	$ 3,765	$ -5,565
56	266 MEASURE D FUND	**$ 2,561**	$ 2,561	$ -	$ -
58	267 MEASURE F FUND	**$ 19,280**	$ 19,703	$ 16,142	$ -16,565
59	268 COMM DEV TECHNOLOGY FUND	**$ 4,129**	$ 246	$ 4,071	$ -188
60	269 PARKING PROGRAM	**$ 29,176**	$ 23,053	$ 19,790	$ -13,667

	Department	Total	Non Departmental - Personnel	Non Departmental - Operations	Attrition
65	298 HOUSING ASSETS FUND	**$ 188**	$ -	$ 188	$ -
66	299 AFFORDABLE HOUSING FUND	**$ 4,292**	$ 3,251	$ 3,306	$ -2,265
74	475 GEN CAPITAL IMPROVE FUND	**$ 31,038**	$ 32,313	$ 32,943	$ -34,218
77	495 MARINA IMPROVEMENT FUND	**$ 18,495**	$ 12,807	$ 15,372	$ -9,685
78	510 SEWER OPER/MAINT FUND	**$ 377**	$ -	$ 377	$ -
79	510-4350 SEWER ADMINISTRATION/ENGR	**$ 11,482**	$ 11,625	$ 11,469	$ -11,612
80	510-4360 SEWER MAINTENANCE	**$ 7,735**	$ 2,463	$ 8,991	$ -3,720
81	511 SEWER REHAB/REPLAC FUND	**$ 4,330**	$ -	$ 4,330	$ -
82	513 SEWER CONNECTION FEE FUND	**$ 2,636**	$ -	$ 2,636	$ -
84	610 SELF-INS/DELTA DENTAL FD	**$ 7,103**	$ -	$ 7,103	$ -
85	620 SELF-INS/UNEMPLOYMENT FD	**$ 753**	$ -	$ 753	$ -
86	650 MAJOR MAINTENANCE FUND	**$ 38,357**	$ -	$ 38,357	$ -
88	670 INFO TECHNOLOGY FUND	**$ 22,346**	$ -	$ 22,346	$ -
89	700 ACCRUED BENE SELF INS FD	**$ -8,743**	$ -	$ 18,291	$ -27,034
90	710 POST-RETIREMENT BENEFITS	**$ 10,836**	$ -	$ 10,836	$ -

Department	**101-1900 NON DEPARTMENT SERVICES**
Function	**Non Departmental - Personnel**
Allocation Base	**Citywide FTE's**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**180.61**	**100.00%**	**$ 1,782,016**	**$ -**	**$ 1,782,016**	**$ -2,288**	**$ 1,779,728**
2	101-1100 CITY COUNCIL	5.00	2.77%	$ 49,333	$ -	$ 49,333	$ -	$ 49,333
3	101-1200 CITY MANAGER	4.00	2.21%	$ 39,467	$ -	$ 39,467	$ -	$ 39,467
4	101-1250 CITY CLERK	2.00	1.11%	$ 19,733	$ -	$ 19,733	$ -	$ 19,733
5	101-1280 INFORMATION TECHNOLOGY	3.98	2.20%	$ 39,220	$ -	$ 39,220	$ -	$ 39,220
6	101-1400 CITY ATTORNEY	2.00	1.11%	$ 19,733	$ -	$ 19,733	$ -	$ 19,733
7	101-1500 FINANCE	7.00	3.88%	$ 69,067	$ -	$ 69,067	$ -	$ 69,067
8	101-1600 HUMAN RESOURCES	4.60	2.55%	$ 45,387	$ -	$ 45,387	$ -	$ 45,387
10	101-1700 PLANNING	3.60	1.99%	$ 35,520	$ -	$ 35,520	$ -54	$ 35,466
12	101-1730 BUILDING	2.60	1.44%	$ 25,653	$ -	$ 25,653	$ -39	$ 25,614
13	101-1800 ECONOMIC DEV & HOUSING	2.61	1.45%	$ 25,752	$ -	$ 25,752	$ -39	$ 25,713
14	101-2100 POLICE ADMINISTRATION	20.00	11.07%	$ 197,333	$ -	$ 197,333	$ -301	$ 197,032
15	101-2200 FIELD OPERATIONS	35.52	19.67%	$ 350,463	$ -	$ 350,463	$ -534	$ 349,929
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	6.06	3.36%	$ 59,792	$ -	$ 59,792	$ -91	$ 59,701
18	101-4060 PUBLIC WORKS MAINTENANCE	8.70	4.82%	$ 85,840	$ -	$ 85,840	$ -131	$ 85,709
22	101-5410 SPECIAL EVENTS	1.61	0.89%	$ 15,885	$ -	$ 15,885	$ -24	$ 15,861
23	101-5420 AQUATICS	6.91	3.83%	$ 68,179	$ -	$ 68,179	$ -104	$ 68,075
24	101-5430 FACILITIES	5.66	3.13%	$ 55,845	$ -	$ 55,845	$ -85	$ 55,760
25	101-5440 YOUTH CAMPS	4.36	2.41%	$ 43,019	$ -	$ 43,019	$ -66	$ 42,953
26	101-5450 YOUTH SERVICES	12.00	6.64%	$ 118,400	$ -	$ 118,400	$ -181	$ 118,219
27	101-5460 ADULT SERVICES	4.06	2.25%	$ 40,059	$ -	$ 40,059	$ -61	$ 39,998
28	101-5470 ADULT SPORTS/CLASSES	1.76	0.97%	$ 17,365	$ -	$ 17,365	$ -26	$ 17,339
29	101-5480 YOUTH SPORTS/CLASSES	1.45	0.80%	$ 14,307	$ -	$ 14,307	$ -22	$ 14,285
37	225 GENERAL PLAN MAINTENANCE	5.19	2.87%	$ 51,208	$ -	$ 51,208	$ -78	$ 51,130
38	230-5200 CHILD DEVELOPMENT CENTER	18.50	10.24%	$ 182,533	$ -	$ 182,533	$ -278	$ 182,255
48	252 SUPPL LAW ENFORCE SERV FD	0.48	0.27%	$ 4,736	$ -	$ 4,736	$ -7	$ 4,729
56	266 MEASURE D FUND	0.26	0.14%	$ 2,565	$ -	$ 2,565	$ -4	$ 2,561
58	267 MEASURE F FUND	2.00	1.11%	$ 19,733	$ -	$ 19,733	$ -30	$ 19,703
59	268 COMM DEV TECHNOLOGY FUND	0.03	0.01%	$ 247	$ -	$ 247	$ -0	$ 246
60	269 PARKING PROGRAM	2.34	1.30%	$ 23,088	$ -	$ 23,088	$ -35	$ 23,053
66	299 AFFORDABLE HOUSING FUND	0.33	0.18%	$ 3,256	$ -	$ 3,256	$ -5	$ 3,251
74	475 GEN CAPITAL IMPROVE FUND	3.28	1.82%	$ 32,363	$ -	$ 32,363	$ -49	$ 32,313
77	495 MARINA IMPROVEMENT FUND	1.30	0.72%	$ 12,827	$ -	$ 12,827	$ -20	$ 12,807
79	510-4350 SEWER ADMINISTRATION/ENGR	1.18	0.65%	$ 11,643	$ -	$ 11,643	$ -18	$ 11,625
80	510-4360 SEWER MAINTENANCE	0.25	0.14%	$ 2,467	$ -	$ 2,467	$ -4	$ 2,463

Department	**101-1900 NON DEPARTMENT SERVICES**
Function	**Non Departmental - Operations**
Allocation Base	**Citywide Operating Expenditures**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**47,259,929.00**	**100.00%**	**$ 1,782,016**	**$ -**	**$ 1,782,016**	**$ -2,288**	**$ 1,779,728**
2	101-1100 CITY COUNCIL	219,210.00	0.46%	$ 8,266	$ -	$ 8,266	$ -	$ 8,266
3	101-1200 CITY MANAGER	1,056,269.00	2.24%	$ 39,828	$ -	$ 39,828	$ -	$ 39,828
4	101-1250 CITY CLERK	455,295.00	0.96%	$ 17,168	$ -	$ 17,168	$ -	$ 17,168
5	101-1280 INFORMATION TECHNOLOGY	994,736.00	2.10%	$ 37,508	$ -	$ 37,508	$ -	$ 37,508
6	101-1400 CITY ATTORNEY	391,130.00	0.83%	$ 14,748	$ -	$ 14,748	$ -	$ 14,748
7	101-1500 FINANCE	1,660,018.00	3.51%	$ 62,594	$ -	$ 62,594	$ -	$ 62,594
8	101-1600 HUMAN RESOURCES	1,100,129.00	2.33%	$ 41,482	$ -	$ 41,482	$ -	$ 41,482
9	101-1900 NON DEPARTMENT SERVICES	575,638.00	1.22%	$ 21,705	$ -	$ 21,705	$ -	$ 21,705
10	101-1700 PLANNING	702,963.00	1.49%	$ 26,506	$ -	$ 26,506	$ -39	$ 26,467
11	101-1725 PLANNING REIMBURSABLES	40,000.00	0.08%	$ 1,508	$ -	$ 1,508	$ -2	$ 1,506
12	101-1730 BUILDING	545,197.00	1.15%	$ 20,558	$ -	$ 20,558	$ -31	$ 20,527
13	101-1800 ECONOMIC DEV & HOUSING	667,253.00	1.41%	$ 25,160	$ -	$ 25,160	$ -37	$ 25,123
14	101-2100 POLICE ADMINISTRATION	5,438,936.00	11.51%	$ 205,084	$ -	$ 205,084	$ -305	$ 204,779
15	101-2200 FIELD OPERATIONS	13,142,837.00	27.81%	$ 495,573	$ -	$ 495,573	$ -737	$ 494,836
16	101-3000 FIRE	2,482,265.00	5.25%	$ 93,598	$ -	$ 93,598	$ -139	$ 93,459
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	1,222,826.00	2.59%	$ 46,109	$ -	$ 46,109	$ -69	$ 46,040
18	101-4060 PUBLIC WORKS MAINTENANCE	3,315,582.00	7.02%	$ 125,020	$ -	$ 125,020	$ -186	$ 124,834
19	101-4065 PARKING FACILITY MAINT	25,000.00	0.05%	$ 943	$ -	$ 943	$ -1	$ 941
21	101-5000 COMMUNITY SERVICES	29,769.00	0.06%	$ 1,122	$ -	$ 1,122	$ -2	$ 1,121
22	101-5410 SPECIAL EVENTS	209,362.00	0.44%	$ 7,894	$ -	$ 7,894	$ -12	$ 7,883
23	101-5420 AQUATICS	525,042.00	1.11%	$ 19,798	$ -	$ 19,798	$ -29	$ 19,768
24	101-5430 FACILITIES	441,537.00	0.93%	$ 16,649	$ -	$ 16,649	$ -25	$ 16,624
25	101-5440 YOUTH CAMPS	313,645.00	0.66%	$ 11,827	$ -	$ 11,827	$ -18	$ 11,809
26	101-5450 YOUTH SERVICES	775,386.00	1.64%	$ 29,237	$ -	$ 29,237	$ -43	$ 29,194
27	101-5460 ADULT SERVICES	507,704.00	1.07%	$ 19,144	$ -	$ 19,144	$ -28	$ 19,115
28	101-5470 ADULT SPORTS/CLASSES	203,857.00	0.43%	$ 7,687	$ -	$ 7,687	$ -11	$ 7,675
29	101-5480 YOUTH SPORTS/CLASSES	140,839.00	0.30%	$ 5,311	$ -	$ 5,311	$ -8	$ 5,303
32	204 ENVIRONMENTL PROGRAM FUND	10,000.00	0.02%	$ 377	$ -	$ 377	$ -1	$ 377
33	205 HSG COMM DEVPT/CDBG FUND	22,500.00	0.05%	$ 848	$ -	$ 848	$ -1	$ 847
35	220 GAS TAX ST. IMPROV. FD	358,584.00	0.76%	$ 13,521	$ -	$ 13,521	$ -20	$ 13,501
37	225 GENERAL PLAN MAINTENANCE	848,378.00	1.80%	$ 31,990	$ -	$ 31,990	$ -48	$ 31,942
38	230-5200 CHILD DEVELOPMENT CENTER	2,566,568.00	5.43%	$ 96,777	$ -	$ 96,777	$ -144	$ 96,633
44	243 EMERYVILLE PUBLIC ART FD	400,000.00	0.85%	$ 15,083	$ -	$ 15,083	$ -22	$ 15,060
48	252 SUPPL LAW ENFORCE SERV FD	100,000.00	0.21%	$ 3,771	$ -	$ 3,771	$ -6	$ 3,765
58	267 MEASURE F FUND	428,741.00	0.91%	$ 16,166	$ -	$ 16,166	$ -24	$ 16,142
59	268 COMM DEV TECHNOLOGY FUND	108,137.00	0.23%	$ 4,077	$ -	$ 4,077	$ -6	$ 4,071
60	269 PARKING PROGRAM	525,630.00	1.11%	$ 19,820	$ -	$ 19,820	$ -29	$ 19,790

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
65	298 HOUSING ASSETS FUND	5,000.00	0.01%	$ 189	$ -	$ 189	$ -0	$ 188
66	299 AFFORDABLE HOUSING FUND	87,794.00	0.19%	$ 3,310	$ -	$ 3,310	$ -5	$ 3,306
74	475 GEN CAPITAL IMPROVE FUND	874,954.00	1.85%	$ 32,992	$ -	$ 32,992	$ -49	$ 32,943
77	495 MARINA IMPROVEMENT FUND	408,292.00	0.86%	$ 15,395	$ -	$ 15,395	$ -23	$ 15,372
78	510 SEWER OPER/MAINT FUND	10,000.00	0.02%	$ 377	$ -	$ 377	$ -1	$ 377
79	510-4350 SEWER ADMINISTRATION/ENGR	304,609.00	0.64%	$ 11,486	$ -	$ 11,486	$ -17	$ 11,469
80	510-4360 SEWER MAINTENANCE	238,805.00	0.51%	$ 9,005	$ -	$ 9,005	$ -13	$ 8,991
81	511 SEWER REHAB/REPLAC FUND	115,000.00	0.24%	$ 4,336	$ -	$ 4,336	$ -6	$ 4,330
82	513 SEWER CONNECTION FEE FUND	70,000.00	0.15%	$ 2,639	$ -	$ 2,639	$ -4	$ 2,636
84	610 SELF-INS/DELTA DENTAL FD	188,643.00	0.40%	$ 7,113	$ -	$ 7,113	$ -11	$ 7,103
85	620 SELF-INS/UNEMPLOYMENT FD	20,000.00	0.04%	$ 754	$ -	$ 754	$ -1	$ 753
86	650 MAJOR MAINTENANCE FUND	1,018,752.00	2.16%	$ 38,414	$ -	$ 38,414	$ -57	$ 38,357
88	670 INFO TECHNOLOGY FUND	593,517.00	1.26%	$ 22,380	$ -	$ 22,380	$ -33	$ 22,346
89	700 ACCRUED BENE SELF INS FD	485,800.00	1.03%	$ 18,318	$ -	$ 18,318	$ -27	$ 18,291
90	710 POST-RETIREMENT BENEFITS	287,800.00	0.61%	$ 10,852	$ -	$ 10,852	$ -16	$ 10,836

Department	**101-1900 NON DEPARTMENT SERVICES**
Function	**Attrition**
Allocation Base	**Attrition**

Function Level Allocations

	Department	Units	Allocation %	First Allocation	Direct Billed	Dept Allocation	Second Allocation	Total
	Grand Total	**1,376,000.00**	**100.00%**	**$ -1,409,177**	**$ -**	**$ -1,409,177**	**$ 1,809**	**$ -1,407,368**
2	101-1100 CITY COUNCIL	7,266.35	0.53%	$ -7,442	$ -	$ -7,442	$ -	$ -7,442
3	101-1200 CITY MANAGER	39,635.50	2.88%	$ -40,591	$ -	$ -40,591	$ -	$ -40,591
4	101-1250 CITY CLERK	16,116.93	1.17%	$ -16,506	$ -	$ -16,506	$ -	$ -16,506
5	101-1280 INFORMATION TECHNOLOGY	34,607.21	2.52%	$ -35,442	$ -	$ -35,442	$ -	$ -35,442
6	101-1400 CITY ATTORNEY	15,357.96	1.12%	$ -15,728	$ -	$ -15,728	$ -	$ -15,728
7	101-1500 FINANCE	55,373.87	4.02%	$ -56,709	$ -	$ -56,709	$ -	$ -56,709
8	101-1600 HUMAN RESOURCES	39,823.58	2.89%	$ -40,784	$ -	$ -40,784	$ -	$ -40,784
9	101-1900 NON DEPARTMENT SERVICES	31,327.51	2.28%	$ -32,083	$ -	$ -32,083	$ -	$ -32,083
10	101-1700 PLANNING	23,295.17	1.69%	$ -23,857	$ -	$ -23,857	$ 37	$ -23,820
11	101-1725 PLANNING REIMBURSABLES	1,904.78	0.14%	$ -1,951	$ -	$ -1,951	$ 3	$ -1,948
12	101-1730 BUILDING	18,140.07	1.32%	$ -18,577	$ -	$ -18,577	$ 29	$ -18,549
13	101-1800 ECONOMIC DEV & HOUSING	24,125.60	1.75%	$ -24,707	$ -	$ -24,707	$ 38	$ -24,669
14	101-2100 POLICE ADMINISTRATION	177,324.74	12.89%	$ -181,600	$ -	$ -181,600	$ 282	$ -181,318
15	101-2200 FIELD OPERATIONS	447,289.14	32.51%	$ -458,074	$ -	$ -458,074	$ 712	$ -457,362
17	101-4050 PUBLIC WORKS ENGR./ENVIRT	38,177.69	2.77%	$ -39,098	$ -	$ -39,098	$ 61	$ -39,037
18	101-4060 PUBLIC WORKS MAINTENANCE	55,508.61	4.03%	$ -56,847	$ -	$ -56,847	$ 88	$ -56,759
22	101-5410 SPECIAL EVENTS	7,386.46	0.54%	$ -7,565	$ -	$ -7,565	$ 12	$ -7,553
23	101-5420 AQUATICS	21,314.47	1.55%	$ -21,828	$ -	$ -21,828	$ 34	$ -21,794
24	101-5430 FACILITIES	18,075.69	1.31%	$ -18,512	$ -	$ -18,512	$ 29	$ -18,483
25	101-5440 YOUTH CAMPS	13,821.83	1.00%	$ -14,155	$ -	$ -14,155	$ 22	$ -14,133
26	101-5450 YOUTH SERVICES	35,598.13	2.59%	$ -36,456	$ -	$ -36,456	$ 57	$ -36,400
27	101-5460 ADULT SERVICES	13,811.06	1.00%	$ -14,144	$ -	$ -14,144	$ 22	$ -14,122
28	101-5470 ADULT SPORTS/CLASSES	6,915.65	0.50%	$ -7,082	$ -	$ -7,082	$ 11	$ -7,071
29	101-5480 YOUTH SPORTS/CLASSES	5,304.48	0.39%	$ -5,432	$ -	$ -5,432	$ 8	$ -5,424
33	205 HSG COMM DEVPT/CDBG FUND	1,224.50	0.09%	$ -1,254	$ -	$ -1,254	$ 2	$ -1,252
37	225 GENERAL PLAN MAINTENANCE	32,315.22	2.35%	$ -33,094	$ -	$ -33,094	$ 51	$ -33,043
38	230-5200 CHILD DEVELOPMENT CENTER	73,182.67	5.32%	$ -74,947	$ -	$ -74,947	$ 116	$ -74,831
48	252 SUPPL LAW ENFORCE SERV FD	5,442.22	0.40%	$ -5,573	$ -	$ -5,573	$ 9	$ -5,565
58	267 MEASURE F FUND	16,200.52	1.18%	$ -16,591	$ -	$ -16,591	$ 26	$ -16,565
59	268 COMM DEV TECHNOLOGY FUND	184.11	0.01%	$ -189	$ -	$ -189	$ 0	$ -188
60	269 PARKING PROGRAM	13,366.16	0.97%	$ -13,688	$ -	$ -13,688	$ 21	$ -13,667
66	299 AFFORDABLE HOUSING FUND	2,214.66	0.16%	$ -2,268	$ -	$ -2,268	$ 4	$ -2,265
74	475 GEN CAPITAL IMPROVE FUND	33,463.96	2.43%	$ -34,271	$ -	$ -34,271	$ 53	$ -34,218
77	495 MARINA IMPROVEMENT FUND	9,471.48	0.69%	$ -9,700	$ -	$ -9,700	$ 15	$ -9,685
79	510-4350 SEWER ADMINISTRATION/ENGR	11,356.07	0.83%	$ -11,630	$ -	$ -11,630	$ 18	$ -11,612
80	510-4360 SEWER MAINTENANCE	3,637.64	0.26%	$ -3,725	$ -	$ -3,725	$ 6	$ -3,720
89	700 ACCRUED BENE SELF INS FD	26,438.32	1.92%	$ -27,076	$ -	$ -27,076	$ 42	$ -27,034

Attachment 2 City of Inglewood 2 CFR Housing CAP Excerpts

Completed report: Inglewood 2 CFR Housing CAP, FY 2023/2024 Actual, April 25, 2025 Final. The complete report is 383 pages. The twelve pages that follow are excerpts: the cover, the process diagram, the plan introduction, the certificate form, the organization chart, the statement of central service costs not allocated, the central service narratives divider, the Finance and Information Technology narratives with their allocation bases, the 2 CFR Part 200 summary schedule, and the housing allocation summary and detail. The complete report is available to the City on request.

Government Consulting

Partners, Inc.

CITY OF INGLEWOOD, CA.

2023/2024

Actual Expenses

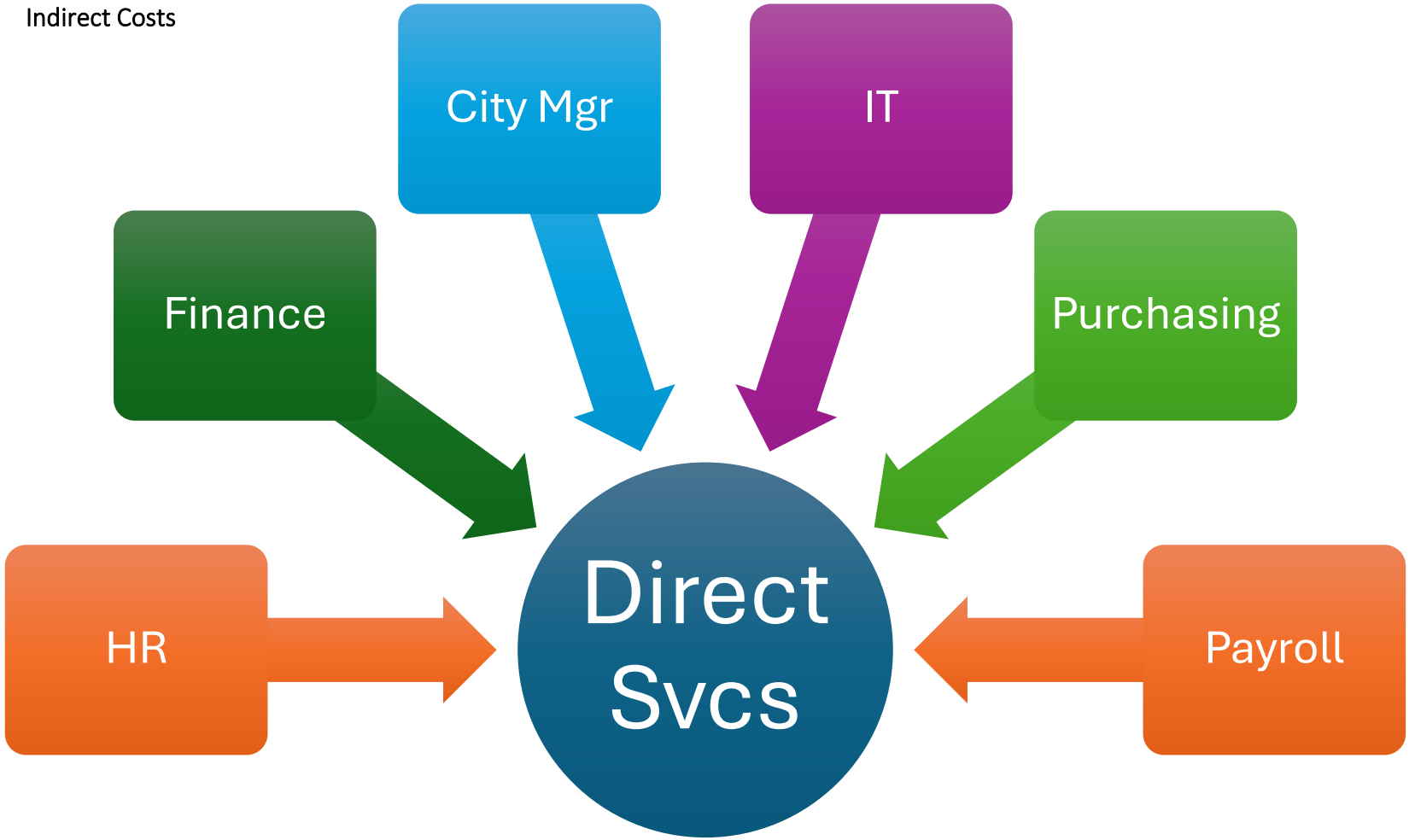
2 CFR Part 200

Housing CAP



INDIRECT COST ALLOCATION PLAN PROCESS

Departments that support direct operations in a city are defined as “indirect cost” departments. Below is a representation of indirect departments supporting the direct operations in the city.



COST ALLOCATION PLAN INTRODUCTION

This cost allocation plan follows the format and design suggested by federal and state governments. It includes the following schedules:

CERTIFICATION PAGE

CITY ORGANIZATION CHART

SUMMARY SCHEDULE – This schedule summarizes the allocations in the cost plan by central service department to each operating department.

FOR EACH CENTRAL SERVICE DEPARTMENT ALLOCATED IN THE COST PLAN:

NARRATIVE SCHEDULE – These schedules describe the nature and use of each central service department. They also provide a brief description of how each central service department is allocated.

CENTRAL SERVICE DEPARTMENT COST – This schedule matches the city 2023/2024 report of actual expenditures for each central service department. These are the costs that are allocated. Each central service shows personnel costs, supply and service costs, and costs that may be deducted before allocation. The schedule also shows the development of creating cost pools that will allow more accurate allocation. The schedule also shows the "incoming" from the allocation from the other central service departments. While each central service department has its unique expenditure page, there is one common deduction that is made throughout the cost plan. Information Technology department costs built into each central service departments expenditure page is deducted before allocations are made. The reason for this deduction is to make sure no double counting of IT costs occur. Since IT divisions are allocated in this plan, if no deduction of IT costs on the various central service departments expenditure pages was made, IT cost would be allocated to operating departments twice. This avoids that error.

ALLOCATION BASE SCHEDULES – For each cost pool (function) within the central service departments, a separate schedule of allocation is provided show the allocation base used and the resulting allocation of costs.

HOUSING CALCULATION – This cost allocation plan is designed to meet the federal requirements shown in 2 CFR Part 200 of the federal guidelines. This chart shows the final calculations for the housing department.

Certificate of Cost Allocation Plan

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

(1) All costs included in this proposal - **based on actual expenditures for the 2023/2024 fiscal year -** to establish cost allocations or billings for the allowable year allocable are allowable in accordance with the requirements of 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Government Unit: **CITY OF INGLEWOOD, CALIFORNIA**

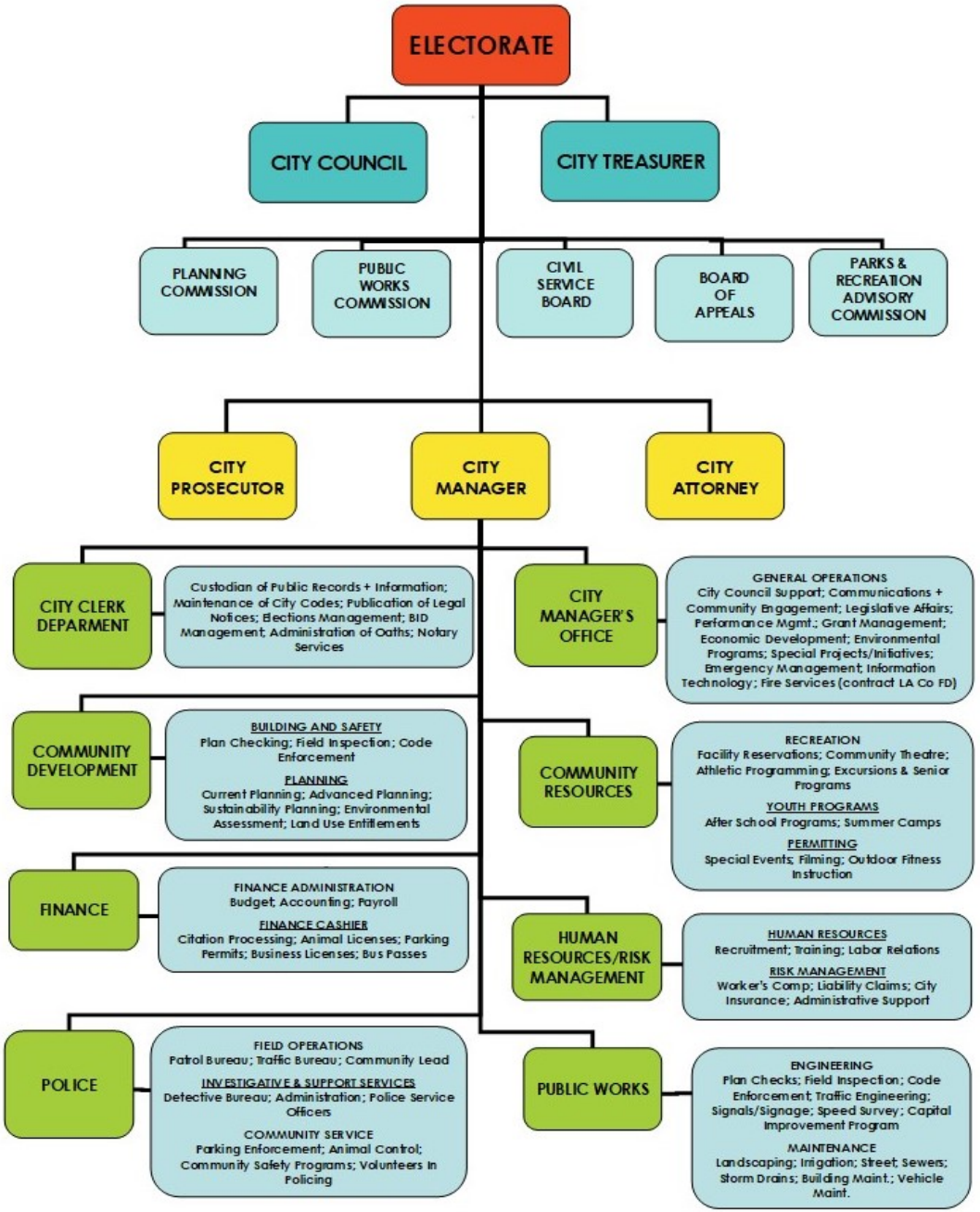
Signature: _____

Name of Official: _____

Title: _____

Date of Execution: _____

City of Inglewood Organization Chart



CENTRAL SERVICE COSTS NOT ALLOCATED

There are certain central service costs not allocated in this cost allocation plan. Such as, city attorney, additional building use charges, custodial and facility related services, and certain allowable generally budgeted costs. These costs were not allocated in this cost plan because supportive data was not reliable. In future years, these costs will be allocated as allocation base data becomes reliable.

INDIVIDUAL CENTRAL SERVICE NARRATIVES

Building Use Allocation

City of Inglewood, California
Citywide Cost Allocation Plan
Building Use Allocation
Nature and Extent of Services

The city hall building houses most general fund support departments as well as several direct operating departments. The cost allocation plan allocates the "building use" of these departments. The building use charge is calculated using the cost of city hall multiplied by 2% (1/50th). This resulting "cost" is then allocated to all departments that occupy city hall based on the square footage they occupy.

Because reliable allocation data is not available, no other building related costs (i.e. utility, custodial, repair, maintenance, etc) are allocated in the plan.

Function 1 – City Hall, is allocated using the square footage occupied by each city hall department.

City of Inglewood, California
Citywide Cost Allocation Plan
2510 Finance
Nature and Extent of Services

This Finance Department is responsible for the overall coordination and direction of all fiscal operations of the City. This includes directing, monitoring and controlling all assets and financial operations and providing a framework for financial planning and analysis to support the operation and management of all City departments. The costs of the Finance department are therefore allocated broadly throughout the various departments of city using allocation bases reflective of this overall responsibility:

Function 1 – "Budget" allocates the costs associated of the responsibility of the overall financial health of the city using the total operating expenses per division.

Function 2 – "Span of Control" allocates costs associated with supporting the personnel in the city based on the number of FTEs per division.

Function 3 and 4 – "Finance Div" allocates costs associated with supervising other finance divisions using a divisional expenditure base and FTE count.

City of Inglewood, California
Citywide Cost Allocation Plan
2410 IT Admin
Nature and Extent of Services

This department is responsible for the overall management of all IT-related functions in the city. The division staff support all departments in the city with their IT needs as well as manage the other IT divisions within the city. The costs IT administration are allocated throughout the various departments of the city using several related allocation bases:

Function 1 – allocates general citywide IT costs associated with the overall management of IT functions in the city based on the total expenditures per department.

Function 2 – allocates general citywide IT costs associated with the overall management of IT functions in the city based on the total number FTEs of each department.

Function 3 – allocates general citywide IT costs associated with the overall management of IT staff in the city based on the total number of computers per city department.

Function 4 – allocates internal administrative IT costs associated with the management of IT functions in the city based on the expenditures of IT divisions.

Function 5 – allocates internal administrative IT costs associated with the management of IT functions in the city based on the FTE count of IT divisions.

2 CFR Part 200
Cost Allocation Plan
Summary Schedule

Based on Actual Expenditures – 2023/2024

CS Departments

	Overall Total	$ 17,978,622	$ 38,399,464	$ 1,118,504	$ -	$ 15,711,599	$ 40,666,487	$ 4,739,381	$ 20,450,980	$ 2,755,247	$ 17,695,733	$ 4,739,381	$ 12,956,352
#	Department	Total Salary	Total Cost	Total Deductions	Direct Bills	Total Budget	Unallocated Budget	Incoming Costs	Total Budget + Incoming Costs	Unallocated Incoming Costs	Total Allocated	Total Budget Allocated to CS Departments	Total Budget Allocated to O Departments
1	Building Use	$ -	$ 1,196,816	$ -	$ -	$ 1,196,816	$ -	$ -	$ 1,196,816	$ -	$ 1,196,816	$ 469,656	$ 727,160
2	1000 Mayor Council	$ 1,526,893	$ 186,649	$ -	$ -	$ -	$ 1,713,542	$ 134,122	$ 134,122	$ 134,122	$ -	$ -	$ -
3	1110 - City Clerk	$ 688,101	$ 78,524	$ 19,815	$ -	$ 766,625	$ -	$ 129,512	$ 896,137	$ -	$ 896,137	$ 203,076	$ 693,061
4	1200 - City Treasurer	$ 190,326	$ 4,199	$ 5,200	$ -	$ 0	$ 194,525	$ 47,387	$ 47,387	$ 47,387	$ -	$ -	$ -
5	1510 - City Attorney	$ 567,189	$ 38,985	$ 20,293	$ -	$ 303,087	$ 303,087	$ 105,298	$ 408,385	$ 52,649	$ 355,736	$ 110,134	$ 245,602
6	1521 - Civil	$ 538,908	$ -	$ 15,083	$ -	$ -	$ 538,908	$ 24,778	$ 24,778	$ 24,778	$ -	$ -	$ -
7	2010 - City Manager	$ 2,469,403	$ 97,502	$ -	$ -	$ 1,711,099	$ 855,806	$ 181,797	$ 1,892,896	$ 60,611	$ 1,832,285	$ 415,354	$ 1,416,931
8	2160 - Director	$ 391,504	$ 62,012	$ -	$ -	$ 453,516	$ -	$ 111,544	$ 565,061	$ -	$ 565,061	$ 81,039	$ 484,021
9	2161 - Recruitment & Classification	$ 823,325	$ 95,413	$ 27,976	$ -	$ 918,738	$ -	$ 58,176	$ 976,914	$ -	$ 976,914	$ 142,516	$ 834,399
10	2165 - Employee Health Services	$ 235,620	$ 36,640	$ 8,420	$ -	$ 272,260	$ -	$ 38,751	$ 311,011	$ -	$ 311,011	$ 44,539	$ 266,472
11	2510 - Director	$ 1,281,286	$ 135,977	$ 43,788	$ -	$ 1,417,263	$ -	$ 173,981	$ 1,591,244	$ -	$ 1,591,244	$ 358,008	$ 1,233,236
12	2515 - Budget	$ 711,466	$ 27,834	$ 20,096	$ -	$ 739,300	$ -	$ 49,081	$ 788,381	$ -	$ 788,381	$ 178,930	$ 609,450
13	2522 - Revenue Management	$ 1,121,001	$ 171,088	$ -	$ -	$ 1,292,089	$ -	$ 189,454	$ 1,481,542	$ -	$ 1,481,542	$ 338,384	$ 1,143,159
14	2523 - Customer Service - Cashiering	$ 368,353	$ 3,486	$ 10,180	$ -	$ -	$ 371,839	$ 79,679	$ 79,679	$ 79,679	$ -	$ -	$ -
15	2531 - Purchasing And Stores	$ 991,686	$ 66,443	$ 27,690	$ -	$ 1,058,129	$ -	$ 99,261	$ 1,157,390	$ -	$ 1,157,390	$ 351,004	$ 806,386
16	2541 - Financial Reporting	$ 1,506,257	$ 226,648	$ 50,565	$ -	$ 1,732,905	$ -	$ 118,811	$ 1,851,716	$ -	$ 1,851,716	$ 554,064	$ 1,297,653
17	2543 - Payroll	$ 427,073	$ 3,551	$ 13,063	$ -	$ 430,624	$ -	$ 59,402	$ 490,026	$ -	$ 490,026	$ 72,438	$ 417,588
18	2544 - Accounts Payable	$ 535,140	$ 6,688	$ 15,200	$ -	$ 541,828	$ -	$ 47,027	$ 588,855	$ -	$ 588,855	$ 176,126	$ 412,730
19	2562 - Facility Services	$ 607,955	$ 2,263,784	$ 24,279	$ -	$ -	$ 2,871,739	$ 87,532	$ 87,532	$ 87,532	$ -	$ -	$ -
20	6010 - PW Director	$ 244,745	$ 285,946	$ 15,146	$ -	$ -	$ 530,691	$ 370,111	$ 370,111	$ 370,111	$ -	$ -	$ -
21	6060 - General Services - Administration	$ 82,711	$ 2,518	$ 5,639	$ -	$ -	$ 85,229	$ 6,972	$ 6,972	$ 6,972	$ -	$ -	$ -
22	6063 - General Services-Facilty Const. & Repai	$ 1,062,870	$ 453,455	$ 29,289	$ -	$ -	$ 1,516,325	$ 94,132	$ 94,132	$ 94,132	$ -	$ -	$ -
23	6064 - General Services - Facility Operations	$ 362,404	$ 1,542,419	$ 10,617	$ -	$ -	$ 1,904,823	$ 61,629	$ 61,629	$ 61,629	$ -	$ -	$ -
24	6080 - Fleet Management & Transit Services	$ 10	$ -	$ -	$ -	$ -	$ 10	$ 106,556	$ 106,556	$ 106,556	$ -	$ -	$ -
25	9920 - Insurance	$ 10	$ -	$ -	$ -	$ -	$ 10	$ 525,800	$ 525,800	$ 525,800	$ -	$ -	$ -
26	9930 - Miscellaneous	$ 10	$ 29,779,913	$ -	$ -	$ -	$ 29,779,923	$ 490,095	$ 490,095	$ 490,095	$ -	$ -	$ -
27	9931 - Retirement/Pension	$ 10	$ -	$ -	$ -	$ -	$ 10	$ 384,713	$ 384,713	$ 384,713	$ -	$ -	$ -
28	9935 - Injury/Employee	$ 10	$ -	$ -	$ -	$ -	$ 10	$ 84,392	$ 84,392	$ 84,392	$ -	$ -	$ -
29	9936 - Liability - Self Insurance	$ 10	$ -	$ -	$ -	$ -	$ 10	$ 144,091	$ 144,091	$ 144,091	$ -	$ -	$ -
30	2410 IT Admin	$ 520,894	$ 9,756	$ 32,143	$ -	$ 530,650	$ -	$ 358,447	$ 889,097	$ -	$ 889,097	$ 444,098	$ 444,999
31	2420 IT Network	$ 498,278	$ 211,577	$ 266,377	$ -	$ 709,855	$ -	$ 164,690	$ 874,545	$ -	$ 874,545	$ 241,320	$ 633,226
32	2440 IT Systems	$ 180,880	$ 598,413	$ 184,405	$ -	$ 779,293	$ -	$ 91,962	$ 871,255	$ -	$ 871,255	$ 213,876	$ 657,379
33	2450 IT Tele	$ 10	$ 695,552	$ 149,613	$ -	$ 695,562	$ -	$ 49,665	$ 745,227	$ -	$ 745,227	$ 250,088	$ 495,139
34	2470 IT Print Shop	$ 44,284	$ 117,676	$ 123,628	$ -	$ 161,960	$ -	$ 70,533	$ 232,493	$ -	$ 232,493	$ 94,731	$ 137,762

HOUSING ALLOCATION

Housing Allocation	
Current Year	$568,367
Prior Year	520,497
Carry Forward	47,870
Proposed Cost	**616,237**

Summary Schedule is Attached

Operating Department	Building Use	1110 - City Clerk	1510 - City Attorney	2010 - City Manager	2160 - Director	2161 - Recruitment & Classification	2165 - Employee Health Services	2510 - Director	2515 - Budget	2522 - Revenue Management	2531 - Purchasing And Stores	2541 - Financial Reporting	2543 - Payroll	2544 - Accounts Payable	2410 IT Admin	2420 IT Network	2440 IT Systems	2450 IT Tele	2470 IT Print Shop	Grand Total
1120 - Elections	$ -	$ 807	$ 641	$ 1,650	$ -	$ -	$ -	$ 1,435	$ 710	$ 1,901	$ 1,043	$ 1,876	$ -	$ 597	$ 347	$ -	$ 356	$ 270	$ -	$ 11,631
1522 - Civil Litigation	$ -	$ 1,789	$ 494	$ 3,657	$ 1,431	$ 2,468	$ 810	$ 3,183	$ 1,573	$ 1,465	$ 803	$ 4,246	$ 1,200	$ 1,351	$ 743	$ 778	$ 1,687	$ 596	$ -	$ 28,272
1530 - Criminal	$ -	$ 5,732	$ 1,049	$ 11,718	$ 5,096	$ 8,786	$ 3,063	$ 10,203	$ 5,040	$ 3,114	$ 1,708	$ 6,934	$ 3,992	$ 2,205	$ 2,365	$ 2,939	$ 4,454	$ 1,908	$ -	$ 80,307
2020 - Office Of Emergency Services	$ -	$ 5,857	$ 2,149	$ 11,975	$ 3,899	$ 6,722	$ 2,188	$ 10,422	$ 5,151	$ 6,377	$ 3,497	$ 11,902	$ 3,299	$ 3,786	$ 2,446	$ 2,099	$ 4,659	$ 1,952	$ -	$ 88,381
2030 - Video And Social Media	$ -	$ 2,862	$ 559	$ 5,852	$ 2,779	$ 4,790	$ 1,499	$ 5,095	$ 2,517	$ 1,658	$ 909	$ 6,055	$ 2,446	$ 1,926	$ 1,182	$ 1,439	$ 2,859	$ 953	$ -	$ 45,379
2040 - Economic Development	$ -	$ 743	$ 191	$ 1,518	$ 664	$ 1,145	$ 348	$ 1,322	$ 653	$ 568	$ 311	$ 3,996	$ 600	$ 1,271	$ 308	$ 334	$ 1,166	$ 247	$ -	$ 15,385
3005 - Director	$ 22,276	$ 2,064	$ 560	$ 4,220	$ 1,633	$ 2,815	$ 944	$ 3,674	$ 1,815	$ 1,661	$ 911	$ 5,123	$ 1,338	$ 1,630	$ 857	$ 906	$ 1,977	$ 688	$ 13,927	$ 69,017
3010 - Planning	$ 32,542	$ 7,547	$ 1,707	$ 15,429	$ 6,720	$ 11,585	$ 3,748	$ 13,432	$ 6,636	$ 5,067	$ 23,813	$ 10,753	$ 5,722	$ 3,420	$ 11,509	$ 20,354	$ 13,686	$ 21,857	$ -	$ 215,528
3070 - Building Safety	$ 35,027	$ 14,612	$ 6,028	$ 29,874	$ 8,613	$ 14,848	$ 4,874	$ 25,998	$ 12,850	$ 17,891	$ 26,171	$ 23,201	$ 7,222	$ 7,379	$ 6,122	$ 9,285	$ 9,706	$ 4,872	$ -	$ 264,573
3073 - Code Enforcement	$ 47,318	$ 10,533	$ 1,854	$ 21,532	$ 10,132	$ 17,466	$ 5,693	$ 18,748	$ 9,261	$ 5,503	$ 17,041	$ 11,414	$ 8,560	$ 3,630	$ 4,343	$ 5,462	$ 8,404	$ 9,428	$ -	$ 216,322
3099 - Special Events	$ -	$ 436	$ 231	$ 892	$ 212	$ 366	$ 101	$ 776	$ 384	$ 684	$ 375	$ 2,240	$ 208	$ 712	$ 184	$ 97	$ 555	$ 146	$ -	$ 8,599
3150 - Affordable Housing	$ 34,960	$ 16	$ 13	$ 32	$ -	$ -	$ -	$ 28	$ 14	$ 37	$ 20	$ 122	$ -	$ 39	$ 7	$ -	$ 23	$ 5	$ -	$ 35,316
3163 - Homeless Public Services	$ -	$ 2	$ 1	$ 4	$ -	$ -	$ -	$ 3	$ 2	$ 4	$ 2	$ 23	$ -	$ 7	$ 1	$ -	$ 4	$ 1	$ -	$ 54
3310 - Long Term Rentals	$ -	$ 0	$ 0	$ 1	$ -	$ -	$ -	$ 1	$ 0	$ 1	$ 0	$ 11	$ -	$ 3	$ 0	$ -	$ 2	$ 0	$ 16,179	$ 16,199
3330 - Short Term Rentals	$ -	$ 0	$ 0	$ 0	$ -	$ -	$ -	$ 0	$ 0	$ 0	$ 0	$ 10	$ -	$ 3	$ 0	$ -	$ 2	$ 0	$ 16,179	$ 16,195
3410 - Long-Term Rentals	$ -	$ 10,849	$ 2,434	$ 22,179	$ 9,630	$ 16,600	$ 5,405	$ 19,309	$ 9,539	$ 7,225	$ 15,648	$ 13,729	$ 8,145	$ 4,367	$ 4,488	$ 5,186	$ 8,534	$ 3,613	$ -	$ 166,881
3430 - Short-Term Rentals	$ -	$ 3,943	$ 815	$ 8,062	$ 3,592	$ 6,192	$ 2,026	$ 7,019	$ 3,467	$ 2,418	$ 6,000	$ 7,218	$ 3,022	$ 2,296	$ 1,629	$ 1,944	$ 3,581	$ 1,313	$ -	$ 64,537
4510 - Office Of The Chief Of Police	$ 144,483	$ 8,258	$ 3,300	$ 16,885	$ 4,674	$ 8,058	$ 2,848	$ 14,694	$ 7,262	$ 9,794	$ 12,383	$ 115,257	$ 3,599	$ 36,661	$ 53,153	$ 179,001	$ 69,211	$ 131,818	$ 30,848	$ 852,187
4511 - Homeland Security	$ -	$ 3,959	$ 1,207	$ 8,093	$ 2,662	$ 4,590	$ 1,694	$ 7,045	$ 3,481	$ 3,581	$ 6,638	$ 3,140	$ 1,938	$ 999	$ 1,647	$ 1,625	$ 2,236	$ 1,319	$ -	$ 55,854
4512 - Community Affairs	$ -	$ 2,171	$ 431	$ 4,438	$ 2,617	$ 4,511	$ 1,130	$ 3,864	$ 1,909	$ 1,280	$ 702	$ 1,122	$ 2,746	$ 357	$ 897	$ 1,085	$ 1,825	$ 723	$ -	$ 31,807
4513 - Support Services	$ -	$ 2	$ 1	$ 3	$ -	$ -	$ -	$ 3	$ 1	$ 4	$ 2	$ 3	$ -	$ 1	$ 1	$ -	$ 1	$ 1	$ -	$ 22
4520 - Administrative Services	$ -	$ 14,821	$ 3,795	$ 30,299	$ 13,058	$ 22,511	$ 6,973	$ 26,377	$ 13,032	$ 11,263	$ 31,885	$ 9,876	$ 11,605	$ 3,141	$ 6,145	$ 6,691	$ 9,917	$ 4,937	$ -	$ 226,326
4523 - Contract Services	$ -	$ 22,707	$ 9,699	$ 46,424	$ 14,716	$ 25,369	$ 7,285	$ 40,399	$ 19,969	$ 28,784	$ 15,785	$ 25,240	$ 13,982	$ 8,027	$ 9,523	$ 6,990	$ 13,855	$ 7,572	$ -	$ 316,326
4525 - Records/Property-Evidence Section	$ 5,263	$ 1,735	$ 252	$ 3,547	$ 1,843	$ 3,178	$ 985	$ 3,088	$ 1,525	$ 748	$ 5,084	$ 656	$ 1,638	$ 209	$ 714	$ 945	$ 1,260	$ 578	$ -	$ 33,247
4526 - Records/Property-Records Section	$ -	$ 8,818	$ 1,372	$ 18,025	$ 9,151	$ 15,775	$ 4,923	$ 15,695	$ 7,752	$ 4,073	$ 48,976	$ 3,572	$ 8,075	$ 1,136	$ 3,631	$ 4,724	$ 6,314	$ 2,935	$ -	$ 164,946
4527 - Communications	$ 15,844	$ 14,103	$ 2,966	$ 28,831	$ 13,265	$ 22,867	$ 7,200	$ 25,101	$ 12,400	$ 8,801	$ 4,826	$ 7,718	$ 11,605	$ 2,454	$ 5,829	$ 6,909	$ 9,635	$ 4,696	$ -	$ 205,050
4529 - Custody	$ -	$ 9,210	$ 1,712	$ 18,828	$ 8,728	$ 15,047	$ 4,899	$ 16,393	$ 8,098	$ 5,081	$ 19,146	$ 4,456	$ 7,383	$ 1,417	$ 3,800	$ 4,700	$ 6,222	$ 3,066	$ -	$ 138,188
4530 - Detective Bureau	$ -	$ 38,768	$ 11,184	$ 79,256	$ 27,889	$ 48,077	$ 17,139	$ 68,991	$ 34,089	$ 33,194	$ 48,586	$ 29,107	$ 21,250	$ 9,257	$ 16,108	$ 16,446	$ 22,702	$ 12,916	$ -	$ 534,958
4531 - Scientific Services	$ -	$ 4,523	$ 1,001	$ 9,246	$ 3,876	$ 6,682	$ 2,265	$ 8,050	$ 3,977	$ 2,972	$ 6,304	$ 2,606	$ 3,138	$ 829	$ 1,871	$ 2,173	$ 2,882	$ 1,506	$ -	$ 63,900
4534 - Narcotics	$ -	$ 3,821	$ 1,223	$ 7,812	$ 2,216	$ 3,820	$ 1,584	$ 6,800	$ 3,360	$ 3,629	$ 6,664	$ 3,182	$ 1,338	$ 1,012	$ 1,591	$ 1,520	$ 1,969	$ 1,273	$ -	$ 52,814
4540 - Gang Intelligence	$ -	$ 4,480	$ 1,398	$ 9,158	$ 2,853	$ 4,918	$ 1,888	$ 7,971	$ 3,939	$ 4,149	$ 2,275	$ 3,638	$ 1,961	$ 1,157	$ 1,864	$ 1,812	$ 2,448	$ 1,493	$ -	$ 57,400
4547 - Special Enforcement	$ -	$ 12,176	$ 3,483	$ 24,893	$ 8,459	$ 14,583	$ 5,409	$ 21,669	$ 10,707	$ 10,338	$ 5,669	$ 9,065	$ 6,114	$ 2,883	$ 5,059	$ 5,190	$ 6,931	$ 4,057	$ -	$ 156,685
4550 - Patrol Bureau	$ -	$ 110,902	$ 31,123	$ 226,724	$ 79,240	$ 136,600	$ 49,794	$ 197,362	$ 97,516	$ 92,368	$ 64,676	$ 80,996	$ 58,650	$ 25,759	$ 46,055	$ 47,778	$ 64,178	$ 36,945	$ -	$ 1,446,664
4551 - Special Enforcement Bureau-Traffic	$ -	$ 8,103	$ 2,468	$ 16,565	$ 5,425	$ 9,352	$ 3,468	$ 14,419	$ 7,125	$ 7,324	$ 8,691	$ 6,422	$ 3,922	$ 2,042	$ 3,370	$ 3,328	$ 4,560	$ 2,700	$ -	$ 109,286
5010 - Director	$ -	$ 2,352	$ 455	$ 4,808	$ 2,552	$ 4,400	$ 1,236	$ 4,187	$ 2,068	$ 1,349	$ 3,077	$ 36,789	$ 2,469	$ 11,702	$ 26,751	$ 57,836	$ 31,623	$ 30,258	$ 6,504	$ 230,416
5020 - Technical Services	$ -	$ 8,000	$ 1,196	$ 16,353	$ 8,801	$ 15,172	$ 4,510	$ 14,239	$ 7,033	$ 3,548	$ 15,969	$ 3,111	$ 8,122	$ 990	$ 3,293	$ 4,327	$ 6,011	$ 2,663	$ -	$ 123,337
5030 - Adult	$ -	$ 7,281	$ 1,093	$ 14,884	$ 7,762	$ 13,380	$ 4,101	$ 12,960	$ 6,401	$ 3,244	$ 6,453	$ 2,844	$ 6,968	$ 905	$ 2,997	$ 3,935	$ 5,320	$ 2,424	$ -	$ 102,950
5040 - Children'S	$ -	$ 2,803	$ 377	$ 5,730	$ 3,139	$ 5,412	$ 1,617	$ 4,990	$ 2,465	$ 1,120	$ 2,951	$ 982	$ 2,884	$ 312	$ 1,153	$ 1,551	$ 2,120	$ 933	$ -	$ 40,539
5080 - Extension	$ -	$ 3,971	$ 693	$ 8,118	$ 3,693	$ 6,366	$ 2,152	$ 7,068	$ 3,491	$ 2,057	$ 15,151	$ 1,804	$ 2,999	$ 574	$ 1,637	$ 2,064	$ 2,617	$ 1,322	$ -	$ 65,776
6021 - Engineering - Administration	$ -	$ 3,871	$ 1,133	$ 7,914	$ 2,960	$ 5,102	$ 1,698	$ 6,889	$ 3,404	$ 3,361	$ 1,843	$ 9,595	$ 2,446	$ 3,052	$ 1,609	$ 1,629	$ 3,642	$ 1,290	$ 5,421	$ 66,858
6022 - Permits & Maps	$ -	$ 22	$ 17	$ 45	$ -	$ -	$ -	$ 39	$ 19	$ 52	$ 28	$ 164	$ -	$ 52	$ 9	$ -	$ 31	$ 7	$ -	$ 487
6030 - Engineering - Management & Operation	$ -	$ 162	$ 129	$ 332	$ -	$ -	$ -	$ 289	$ 143	$ 382	$ 210	$ 1,329	$ -	$ 423	$ 70	$ -	$ 252	$ 54	$ -	$ 3,774
6032 - Engineering - Traffic Control	$ -	$ 4,124	$ 902	$ 8,430	$ 3,529	$ 6,084	$ 2,075	$ 7,339	$ 3,626	$ 2,678	$ 3,806	$ 7,218	$ 2,838	$ 2,296	$ 1,705	$ 1,991	$ 3,542	$ 1,373	$ -	$ 63,556
6035 - Public Services - Traffic Painting	$ -	$ 3,276	$ 766	$ 6,696	$ 2,621	$ 4,519	$ 1,605	$ 5,830	$ 2,880	$ 2,274	$ 3,584	$ 7,778	$ 2,007	$ 2,474	$ 1,356	$ 1,540	$ 3,089	$ 1,091	$ -	$ 53,384
6053 - Public Services - Streets & Sidewalks	$ -	$ 6,577	$ 1,632	$ 13,446	$ 5,367	$ 9,251	$ 3,140	$ 11,705	$ 5,783	$ 4,843	$ 2,656	$ 12,544	$ 4,338	$ 3,990	$ 2,725	$ 3,013	$ 5,683	$ 2,191	$ -	$ 98,884
6099 - Special Events	$ -	$ 3,408	$ 2,058	$ 6,970	$ 1,023	$ 1,764	$ 567	$ 6,063	$ 2,998	$ 6,107	$ 3,349	$ 8,565	$ 877	$ 2,724	$ 1,446	$ 544	$ 2,255	$ 1,138	$ -	$ 51,855
7010 - Director	$ 27,111	$ 1,914	$ 575	$ 3,914	$ 1,446	$ 2,493	$ 827	$ 3,407	$ 1,683	$ 1,706	$ 5,610	$ 68,782	$ 1,200	$ 21,879	$ 25,333	$ 69,403	$ 35,891	$ 51,438	$ 30,125	$ 354,738
7011 - Community Events Sponsorship	$ -	$ 473	$ 324	$ 967	$ 161	$ 277	$ 45	$ 841	$ 416	$ 963	$ 2,865	$ 844	$ 208	$ 268	$ 202	$ 43	$ 259	$ 158	$ -	$ 9,311
7021 - Park Maintenance	$ 51,017	$ 16,068	$ 4,039	$ 32,848	$ 13,599	$ 23,442	$ 7,626	$ 28,596	$ 14,128	$ 11,987	$ 6,574	$ 10,511	$ 11,513	$ 3,343	$ 6,660	$ 7,317	$ 10,371	$ 5,352	$ -	$ 264,990
7024 - Construction & Development	$ -	$ 1	$ 1	$ 1	$ -	$ -	$ -	$ 1	$ 1	$ 2	$ 1	$ 1	$ -	$ 0	$ 0	$ -	$ 0	$ 0	$ -	$ 9
7031 - Westside Rec Facility	$ -	$ 10,609	$ 1,359	$ 21,688	$ 13,389	$ 23,081	$ 6,179	$ 18,885	$ 9,328	$ 4,033	$ 9,223	$ 3,537	$ 13,428	$ 1,125	$ 4,361	$ 5,929	$ 8,918	$ 3,531	$ -	$ 158,602
7032 - Eastside Rec Facility	$ -	$ 5,933	$ 745	$ 12,129	$ 7,600	$ 13,101	$ 3,468	$ 10,562	$ 5,216	$ 2,213	$ 3,550	$ 1,940	$ 7,683	$ 617	$ 2,438	$ 3,328	$ 5,049	$ 1,975	$ -	$ 87,548
7034 - Citywide Sports/Physical Activities	$ -	$ 10,396	$ 1,611	$ 21,252	$ 14,374	$ 24,779	$ 5,810	$ 18,505	$ 9,140	$ 4,782	$ 4,960	$ 4,193	$ 15,712	$ 1,334	$ 4,281	$ 5,575	$ 9,649	$ 3,461	$ -	$ 159,815
7042 - Cultural	$ -	$ 2,832	$ 608	$ 5,789	$ 2,693	$ 4,643	$ 1,434	$ 5,040	$ 2,490	$ 1,805	$ 990	$ 1,583	$ 2,400	$ 503	$ 1,171	$ 1,376	$ 1,959	$ 943	$ -	$ 38,259
7043 - Non-Profit Organization	$ -	$ 29	$ 23	$ 59	$ -	$ -	$ -	$ 51	$ 25	$ 68	$ 37	$ 60	$ -	$ 19	$ 12	$ -	$ 11	$ 10	$ -	$ 406
7045 - Pr&Cs-Graffiti Abatement	$ -	$ 6,978	$ 1,079	$ 14,264	$ 6,634	$ 11,436	$ 3,902	$ 12,420	$ 6,135	$ 3,203	$ 1,756	$ 2,808	$ 5,330	$ 893	$ 2,873	$ 3,744	$ 4,619	$ 2,323	$ -	$ 90,397
7049 - Human Services	$ -	$ 5,981	$ 950	$ 12,227	$ 6,506	$ 11,216	$ 3,323	$ 10,646	$ 5,259	$ 2,820	$ 22,581	$ 2,473	$ 6,022	$ 787	$ 2,464	$ 3,188	$ 4,477	$ 1,991	$ -	$ 102,912
7063 - After School Rec Program	$ -	$ 2,633	$ 214	$ 5,382	$ 4,695	$ 8,095	$ 1,641	$ 4,687	$ 2,315	$ 636	$ 2,686	$ 558	$ 5,537	$ 177	$ 1,079	$ 1,575	$ 2,998	$ 876	$ -	$ 45,783
7090 - Historical Adobe	$ -	$ 0	$ 0	$ 1	$ -	$ -	$ -	$ 1	$ 0	$ 1	$ 0	$ 1	$ -	$ 0	$ 0	$ -	$ 0	$ 0	$ -	$ 5
P968 - District Four Community Center	$ -	$ 122	$ 97	$ 249	$ -	$ -	$ -	$ 217	$ 107	$ 287	$ 157	$ 252	$ -	$ 80	$ 52	$ -	$ 48	$ 41	$ -	$ 1,708
P CAP Proj	$ -	$ 16,313	$ 12,952	$ 33,361	$ -	$ -	$ -	$ 29,008	$ 14,351	$ 83,716	$ 21,079	$ 36,966	$ -	$ 11,756	$ 7,009	$ -	$ 7,016	$ 5,453	$ -	$ 278,981
055	$ -	$ 29	$ 23	$ 60	$ -	$ -	$ -	$ 52	$ 26	$ 151	$ 38	$ 239	$ -	$ 76	$ 13	$ -	$ 45	$ 10	$ -	$ 763
059	$ -	$ 784	$ 622	$ 1,602	$ -	$ -	$ -	$ 1,393	$ 689	$ 4,021	$ 1,012	$ 1,947	$ -	$ 619	$ 337	$ -	$ 369	$ 262	$ -	$ 13,658
060	$ -	$ 4,309	$ 2,254	$ 8,810	$ 1,677	$ 2,890	$ 1,021	$ 7,665	$ 3,790	$ 14,567	$ 3,668	$ 17,541	$ 1,292	$ 5,579	$ 1,819	$ 980	$ 4,358	$ 1,438	$ -	$ 83,657