FINAL FY 2026-2028

General Fund Cost Allocation Plan

Full Cost Plan

CITY OF RIVERSIDE

For Use in Fiscal Years 2026/27 & 2027/28

Prepared 09/30/2025 by the City of Riverside Budget Office

PURPOSE

The General Fund Cost Allocation Plan (CAP) is an analytical tool the City uses to allocation General Fund administrative or indirect services costs to individual departments and sections citywide. Most overhead/indirect service costs are expenditures that provide support services or oversight for the city. Some allocated costs may also include services within non-administrative/support services departments that provide a targeted benefit to specific departments.

Full Cost Allocation Plan

Exhibits A and D of this report present the General Fund Full Cost Allocation Plan which allocates all reasonably identifiable administrative overhead costs to receivers of these services within the organization. All costs, whether acceptable for federal reimbursement purposes or not, are considered in the results of this plan. This plan is an internal budgeting tool for establishing overhead support costs.

Departments should contact the Budget Office before requesting reimbursement for General Fund cost allocations from programs or organizations that must comply with the United States Office of Management and Budget (OMB) "Super Circular" regulations (2 CFR Part 200, previously OMB Circular A-87). Most Federal and State sponsored programs require compliance with this regulation.

METHODOLOGY

The methods for allocating costs within this analysis are described briefly below:

Step 1. The Budget Office met with personnel from Central Support Departments to discuss operations, costs, and previous cost allocation methodologies. If adjustments to cost pools were needed because of reorganizations, changes were discussed with central support department heads or their designees.

Step 2. The Budget Office assigned an allocation factor (basis) for each cost pool based on discussions with Central Support Department personnel. An allocation factor is a data set used as the basis for distributing overhead/indirect service costs to budget units receiving support or benefit from the cost pool. For example, the allocation factor (or basis) for distributing Finance Payroll support is the number of FTEs for each department during FY 2023/24.

Step 3. The Budget Office reviewed funds and sections that are eligible for allocation of costs in the CAP. Funds or sections that were inactive were eliminated while new items were added.

Step 4. Adjustments were made to allocation factors (basis) for sections that were not expected to significantly benefit from the function.

Step 5. Baseline FY 2023/24 actuals, final fund and section listing, and allocation factor (basis) data was input into the Allocate software. Direct cost allocations were excluded from the net expenditures allocation basis.

Step 6. Cost allocations were calculated by the Allocate software. Costs were distributed based on each department's percentage of a cost pool allocation factor (basis). This results in a total share of General Fund overhead/indirect service costs for each budget unit/section.

Step 7. During the budget development process, information in the Allocate Software was adjusted to reflect the changes to the baseline budget.

Step 8. After the Biennial budget is adopted by City Council, information in the Allocate Software is updated with final information and any corrections needed.

DATA SOURCES

The Cost Allocation Plan was developed based on actual costs in FY 2023/24. The some of the data sources that were used to support the development of this Cost Allocation Plan for the City of Riverside are listed below:

Systems

- Questica: A budgeting software use for development of the City operating budget and capital improvement plan.
- OneSolution: The City's financial, payroll, and human resources system which contains actual financial values including expenditures; adopted budget; staffing full-time equivalents (FTE); purchase orders, invoices, and all other data required to track and record the City's financial activity.
- Utilities Work and Asset Management System (UWAM): The system used to track work orders for property services, capital projects, and other asset management activities.

Data

- FY 2023/24Actuals.
- FY 2023/24 Square Footage data provided by the General Services Department.
- FY 2023/24 FTE Counts and Depreciation data provided by the Finance Department.
- FY 2023/24 Agenda Item and Records Management Invoice data provided by the City Clerk.

- FY 2023/24 City Attorney Working Hours data provided by the Office of the City Attorney.
- FY 2023/24 Property Management Support Hours provided by the General Services Department.
- FY 2023/24 Accounting and Purchase Order transaction data provided by the Innovation and Technology Department.
- FY 2026/27 & FY 2027/28 Direct Software Charge cost data provided by Innovation and Technology.
- FY 2023/24 Property Services work order hours data provided by Community Economic Development Department.
- Various communication with City staff to support the nature and purposes of line-item expenditures and estimation of labor efforts across various support and administrative service categories.

HOW TO USE THIS REPORT

The report has various Exhibits and Schedules that will provide you with detail about Citywide General Fund allocations.

Exhibit A or D – Cost Exhibit: Provides a summary of Citywide allocation for each Receiving Department Fund/Section

Identifies the Fiscal Year and if the exhibit reflects preliminary or final data.

Central Support Departments and total costs allocated Citywide.

Receiving Departments (by Fund (if not General fund), Section, Key) and summary of total cost allocated.

Fiscal Year 2018/19 Baseline Budget
For Use In Year 2018/19 (Preliminary)

General Fund Cost Allocation Plan 2018-2019
Full Cost Plan

Exhibit A

Cost Exhibit

Department	Total	280000-2800001 Community Development Administration	281000-2810000 Planning	281020-2810200 Planning General Plan	281025-2810250 Planning Historical Preservation	281510-2815100 Museum Arts and Cultural Affairs	282500-2825000 Building and Safety	284000-2840000 Code Enforcement	285530-2855300 Homeless Services Campus
000000-0000001 Building	$522,409	$36,189	$87,212	-	-	-	$76,672	$37,554	-
010000-0100000 Mayor	$988,788	$4,323	$8,076	$308	$1,384	$4,159	$5,484	$5,917	$314
020000-0200000 City Council	$1,428,335	$5,852	$10,755	$398	$1,788	$5,372	$7,144	$7,644	$405
110000-1100000 City Manager	$5,543,299	$13,797	$33,551	$1,803	$8,113	$24,367	$29,568	$34,669	$1,835
120000-1200000 City Clerk	$916,373	$48,579	$71,600	$96	$434	$1,304	$12,846	$4,686	$98
130000-1300000 City Attorney	$5,613,357	-	$394,006	-	-	-	-	$739,367	-
210000-2100000 Human Resources	$4,098,049	$10,722	$26,075	$1,402	$6,305	$18,937	$22,979	$26,942	-
220000-2200000 General Services	$5,018,590	$13,939	$30,529	$1,641	$7,382	-	$26,905	$38,890	-
230000-2300000 Finance	$6,875,560	$15,312	$32,888	$2,085	$12,497	$19,020	$25,737	$30,751	$9,435
240000-2400000 Innovation and Technology	$13,025,529	$121,904	$138,016	$3,082	$23,655	$32,568	$123,621	$98,409	$3,134
281500-2815001 Citywide Economic Development Supp	$1,240,194	$4,012	$9,757	$525	$2,359	-	$8,599	$10,083	-
284500-2845000 Citywide Property Services	$972,350	-	$394	-	-	-	-	$99	-
722210-7222100 Non Departmental City Occupancy	$831,485	$57,600	$138,810	-	-	-	$122,034	$59,771	-
Total Claimable Costs	$47,074,317	$332,230	$981,668	$11,340	$63,918	$105,726	$461,590	$1,094,783	$15,220

Exhibit B or E – Service to Service Allocations: Provides a summary of allocations between Central Support Departments

Central Support Departments and total costs allocated Citywide.

Central Support Departments (by Section and Key) and summary of total cost allocated.

Fiscal Year 2018/19 Baseline Budget
For Use In Year 2018/19 (Preliminary)

General Fund Cost Allocation Plan 2018-2019
Full Cost Plan

Exhibit B

Service to Service Allocations

Department	Total CSD Allocated	000000-0000001 Building	010000-0100000 Mayor	020000-0200000 City Council	110000-1100000 City Manager	120000-1200000 City Clerk	130000-1300000 City Attorney	210000-2100000 Human Resources	220000-2200000 General Services
000000-0000001 Building	$684,202	-	$18,652	$32,859	$75,796	$15,272	-	$116,980	$56,468
010000-0100000 Mayor	$121,258	-	$5,181	$2,439	$13,273	$6,689	$21,577	$17,922	$8,163
020000-0200000 City Council	$160,640	-	$7,444	$2,654	$17,659	$9,148	$29,557	$23,373	$10,679
110000-1100000 City Manager	$522,128	-	$9,458	$13,001	$50,630	$17,416	$54,034	$95,393	$42,064
120000-1200000 City Clerk	$761,504	-	$90,220	$5,734	$75,182	$72,338	$305,861	$48,511	$25,727
130000-1300000 City Attorney	$1,157,217	-	-	$78,204	$8,938	$82,672	$165,345	$282,127	$63,235
210000-2100000 Human Resources	$383,686	-	$6,915	$9,505	$37,014	$11,581	$35,930	$63,433	$32,690
220000-2200000 General Services	$497,394	-	$8,680	$11,932	$47,723	$14,537	$45,103	$23,113	$64,066
230000-2300000 Finance	$551,801	-	$11,583	$13,142	$65,410	$15,909	$50,313	$75,531	$60,790
240000-2400000 Innovation and Technology	$1,535,352	-	$31,976	$59,784	$143,292	$98,753	$153,830	$221,449	$201,344
281500-2815001 Citywide Economic Development Supp	$105,158	-	$2,806	$3,857	$12,683	$4,551	-	$7,472	$2,513
284500-2845000 Citywide Property Services	$168,392	-	-	-	$390	-	-	-	-
722210-7222100 Non Departmental City Occupancy	$1,079,248	-	$29,421	$51,832	$119,559	$24,089	-	$184,521	$89,072
Totals	$7,727,980	-	$222,337	$284,943	$667,748	$372,957	$861,549	$1,159,826	$656,810

HOW TO USE THIS REPORT (CONTINUED)

Schedule #.1
Narrative about the Central Support Department

Fiscal Year 2018/19 Baseline Budget
For Use In Year 2018/19 (Preliminary)

General Fund Cost Allocation Plan 2018-2019 Full Cost Plan

000000-0000001 Building
Schedule 1.1

Narratives

A calculation is utilized to charge depreciation to departments that are housed in buildings owned by the General Fund. The City's depreciation schedule was used to identify costs. The cost is allocated to the departments housed in the building. Where there are multiple occupants, the cost is allocated to the departments or divisions housed there based on square footage.

100% of the allocable FY 2018/19 operating expenditures for this budget unit have been assigned amongst three different cost pools and allocated to each budget unit presumed to benefit from the services provided by each cost pool.

City Hall Depreciation - Allocates the FY 2016/17 depreciation of City Hall building improvement
square footage of the City Hall building occupied by a department

Corporate Yard Depreciation - Not further allocated

Utilities Plaza Depreciation - Not further allocated

Schedule #.2
Labor Distribution Summary – Not used in this plan

Fiscal Year 2018/19 Baseline Budget
For Use In Year 2018/19 (Preliminary)

General Fund Cost Allocation Plan 2018-2019 Full Cost Plan

000000-0000001 Building
Schedule 1.2

Labor Distribution Summary
No Labor Distribution

Schedule #.3
Schedule of cost to be distributed by function.

Fiscal Year 2018/19 Baseline Budget
For Use In Year 2018/19 (Preliminary)

General Fund Cost Allocation Plan 2018-2019 Full Cost Plan

010000-0100000 Mayor
Schedule 2.3

Schedule of costs to be allocated (continued)

		Amount	General & Admin	Legislative Support	Citywide Support
423500 Vehicle Usage Reimb Employee	PROP	$309	-	$15	$294
425200 Periodicals & Dues	PROP	$330	-	$17	$314
425400 General Office Expense	PROP	$2,550	-	$128	$2,423
425500 Postage	PROP	$408	-	$20	$388
425600 Central Printing Charges	PROP	$2,062	-	$103	$1,959
425610 Outside Printing Expense	PROP	$612	-	$31	$581
425800 Computer Equip Purc Undr $5000	PROP	$1,060	-	$53	$1,007
426800 Special Department Supplies	PROP	$3,589	-	$179	$3,410
427100 Travel & Meeting Expense	PROP	$2,536	-	$127	$2,409
427110 Mayor C Mgr D/Head Travel Mtg	PROP	$7,725	-	$386	$7,339
428400 Liability Insurance	PROP	$9,491	-	$475	$9,016
450006 Sister Cities	PROP	$23,500	-	$1,175	$22,325
450008 Model Deaf Community Program	PROP	$2,000	-	$100	$1,900
450039 Commission on Aging	PROP	$1,500	-	$75	$1,425
450051 Human Relations Commission	PROP	$5,000	-	$250	$4,750
450358 Multicultural Forum	PROP	$1,000	-	$50	$950
450370 Long Night of Arts/Innov	PROP	$7,500	-	$375	$7,125
450502 Connect with the Mayor	PROP	$1,800	-	$90	$1,710
453232 Purple City	PROP	$250	-	$13	$238
453925 College Council of Riverside	PROP	$3,000	-	$150	$2,850
453926 Fit, Fresh and Fun	PROP	$5,000	-	$250	$4,750
456022 Commty Supprt Outrch/Educatn	PROP	$2,000	-	$100	$1,900
882101 Utilization Chgs from 101 Fund	PROP	$303	-	$15	$288
882390 Utilization Chgs from 390 Fund	PROP	$12,571	-	$629	$11,942
Budgeted Expenditures Subtotal		$887,710	-	$44,386	$843,325
Cost Adjustments					
Cost Adjustments Subtotal		-	-	-	-
Reallocate Admin			-	-	-
Functional Costs		$887,710	-	$44,386	$843,325

Report Generated by CostTree System.
Inputs Provided by Agency.

Name of Central Support Department detailed

Budget Expenditures with object codes

Function with associated costs

Total Budgeted Cost per function

HOW TO USE THIS REPORT (CONTINUED)

Schedule #.4
Schedule of Service to Service Costs. Reflects allocations between Central Support departments.

Fiscal Year 2018/19 Baseline Budget
For Use In Year 2018/19 (Preliminary)

General Fund Cost Allocation Plan 2018-2019 Full Cost Plan

010000-0100000 Mayor
Schedule 2.4

Service to Service Costs

Department	First Incoming	Second Incoming	Legislative Support	Citywide Support
000000-0000001 Building	$18,652	-	$933	$17,719
010000-0100000 Mayor	-	$5,181	$259	$4,922
020000-0200000 City Council	-	$7,444	$372	$7,072
110000-1100000 City Manager	-	$9,458	$473	$8,985
120000-1200000 City Clerk	-	$90,220	$4,511	$85,709
210000-2100000 Human Resources	-	$6,915	$346	$6,569
220000-2200000 General Services	-	$8,680	$434	$8,246
230000-2300000 Finance	-	$11,583	$579	$11,004
240000-2400000 Innovation and Technology	-	$31,976	$1,599	$30,377
281500-2815001 Citywide Economic Development Support	-	$2,806	$140	$2,666
722210-7222100 Non Departmental City Occupancy	-	$29,421	$1,471	$27,950
Subtotals	$18,652	$203,685	$11,117	$211,220
Functional Costs	$887,710		$44,386	$843,325
Total Allocated Costs	$1,110,047		$55,502	$1,054,545

Default Expenditure Distribution

Name of Central Support Department detailed

Function with associated allocation

Central Support Departments and allocations (1st and 2nd) from other Central support departments

Total Budgeted Cost per function

Total allocated Cost per function

Name of Department and Function

Schedule #.5.#
Detail Allocation for Each Function. Reflects the functions allocation information for all receiving departments by fund (if not General Fund), section, and key (if applicable).

Fiscal Year 2018/19 Baseline Budget
For Use In Year 2018/19 (Preliminary)

General Fund Cost Allocation Plan 2018-2019 Full Cost Plan

010000-0100000 Mayor
Schedule 2.5.1

Detail Allocations - Legislative Support (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
530-224500-2245000 Airport Administration	5	0.484%	$220	-	$220	$54	$274
550-412510-4125100 Sewer Collection System Maint	18	1.744%	$790	-	$790	$194	$984
560-520020-5200200 PRCS Adm Special Transit Svs	3	0.291%	$132	-	$132	$32	$164
570-415000-4150000 Public Works Public Parking	8	0.775%	$351	-	$351	$86	$437
570-415100-4151000 Public Works Parking Enforcmnt	10	0.969%	$439	-	$439	$108	$547
650-221500-2215000 Central Garage	16	1.550%	$703	-	$703	$172	$875
2nd Alloc Remains	-	-	-	-	-	$1	$1
Subtotals	1,032	100.000%	$45,318	-	$45,318	$10,184	$55,502
Direct Billed					-		-
Total Full Functional Cost					$45,318		$55,502

Allocation Basis: FY 2016/17 Number of Agenda Items

Function's Allocation Basis

HOW TO USE THIS REPORT (CONTINUED)

Schedule #.6
Summary of Allocated Costs. Reflects summary of all allocated costs for a Central Support Department.

Fiscal Year 2018/19 Baseline Budget
For Use In Year 2018/19 (Preliminary)

General Fund Cost Allocation Plan 2018-2019 Full Cost Plan

110000-1100000 City Manager
Schedule 4.6

Summary of Allocated Costs

Department	Total	General Citywide Support	Internal Audit	Public Relations	Intergovernmental Relations	Community Police Review
010000-0100000 Mayor	$9,458	$7,374	$1,060	$317	$707	-
020000-0200000 City Council	$13,001	$10,137	$1,457	$436	$972	-
110000-1100000 City Manager	$50,630	$39,474	$5,673	$1,698	$3,785	-
120000-1200000 City Clerk	$17,416	$13,578	$1,952	$584	$1,302	-
130000-1300000 City Attorney	$54,034	$42,126	$6,055	$1,812	$4,040	-
210000-2100000 Human Resources	$95,393	$74,373	$10,689	$3,200	$7,131	-
220000-2200000 General Services	$42,064	$32,794	$4,714	$1,411	$3,145	-
230000-2300000 Finance	$89,603	$69,858	$10,041	$3,005	$6,698	-
240000-2400000 Innovation and Technology	$124,820	$97,315	$13,988	$4,186	$9,331	-
281500-2815001 Citywide Economic Development Support	$7,573	$5,904	$849	$254	$566	-
284500-2845000 Citywide Property Services	$7,537	$5,876	$844	$253	$564	-
722210-7222100 Non Departmental City Occupancy	$10,597	$8,262	$1,187	$355	$793	-
Subtotal for CSD	$522,128	$407,073	$58,510	$17,512	$39,034	-
280000-2800001 Community Development Administration	$13,797	$10,757	$1,546	$463	$1,031	-
281000-2810000 Planning	$33,551	$26,158	$3,760	$1,125	$2,508	-
281020-2810200 Planning General Plan	$1,803	$1,407	$202	$60	$135	-
281025-2810250 Planning Historical Preservation	$8,113	$6,325	$909	$272	$607	-
281510-2815100 Museum Arts and Cultural Affairs	$24,367	$18,997	$2,730	$817	$1,822	-
282500-2825000 Building and Safety	$29,568	$23,052	$3,314	$992	$2,210	-
284000-2840000 Code Enforcement	$34,669	$27,029	$3,885	$1,162	$2,592	-
285530-2855300 Homeless Services Campus	$1,835	$1,430	$206	$62	$137	-
285531-2855310 Outreach Homeless Services	$3,111	$2,425	$349	$104	$233	-
310000-3100000 Office of the Police Chief	$52,709	$41,127	$5,869	$1,769	$3,944	-
310100-3101000 Police Community Services Bureau	$21,546	$16,799	$2,414	$722	$1,611	-
310200-3102000 Police Support Service	$96,786	$75,459	$10,845	$3,246	$7,236	-
2nd Alloc Remains	$7	$2	$4	$1	-	-
Totals	$6,065,427	$4,792,086	$646,268	$193,690	$433,383	-
Direct Billed	-	-	-	-	-	-
Total Full Functional Cost	$6,065,427	$4,792,086	$646,268	$193,690	$433,383	-
Less Direct Billed	-	-	-	-	-	-
Less CSD Amounts	($522,128)	($407,073)	($58,510)	($17,512)	($39,034)	-
Total Receiving Department Allocation	$5,543,299	$4,385,013	$587,758	$176,178	$394,349	-

Exhibit C

SIGNIFICANT CHANGES FROM PRIOR YEAR (FY 2026/27 & FY 2027/28)

Overall, budget costs are expected to increase when compared to the previous fiscal year due to inflationary pressures and labor Memorandums of Understanding. For FY 2026/27 & FY 2027/28, significant changes are as follows:

- New Department Created: Marketing & Communication
- New Department Created: Housing & Human Services

GENERAL FUND COST ALLOCATION PLAN
EXHIBITS AND SCHEDULES
FISCAL YEAR 2026/27

EXHIBITS AND SCHEDULES
FISCAL YEAR 2027/28

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

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0000001 Building		
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Labor Distribution Summary		1.2
Schedule of Costs to be Allocated by Function		1.3
Service to Service Costs		1.4
Detail Allocation - City Hall Depreciation	FY City Hall Occupancy	1.5.1
Detail Allocation - Corporate Yard Depreciation	Not further allocated	Not Allocated
Detail Allocation - Utilities Plaza Depreciation	Not further allocated	Not Allocated
Summary of Allocated Costs		1.6
0100000 Mayor		
Narrative		2.1
Labor Distribution Summary		2.2
Schedule of Costs to be Allocated by Function		2.3
Service to Service Costs		2.4
Detail Allocation - Legislative Support	Number of Agenda Items by Section	2.5.1
Detail Allocation - Citywide Support	Net Expenditures by Section	2.5.2
Summary of Allocated Costs		2.6
0200000 City Council		
Narrative		3.1
Labor Distribution Summary		3.2
Schedule of Costs to be Allocated by Function		3.3
Service to Service Costs		3.4
Detail Allocation - Legislative Support	Number of Agenda Items by Section	3.5.1
Detail Allocation - Citywide Support	Net Expenditures by Section	3.5.2
Summary of Allocated Costs		3.6
1100000 City Manager		
Narrative		4.1
Labor Distribution Summary		4.2

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Schedule of Costs to be Allocated by Function		4.3
Service to Service Costs		4.4
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Detail Allocation - Public Relations	Net Expenditures by Section	4.5.2
Detail Allocation - General Citywide Support	Number of FTEs per Department	4.5.3
Detail Allocation - Office of Sustainability	Net Expenditures by Section	4.5.4
Detail Allocation - Intergovernmental Relations	Number of Agenda Items by Section	4.5.5
Detail Allocation - Community Police Review	Not further allocated	Not Allocated
Summary of Allocated Costs		4.6
1200000 City Clerk		
Narrative		5.1
Labor Distribution Summary		5.2
Schedule of Costs to be Allocated by Function		5.3
Service to Service Costs		5.4
Detail Allocation - Records Management	Invoices by Section	5.5.1
Detail Allocation - Elections	Net Expenditures by Section	5.5.2
Detail Allocation - Legislative Support	Number of Agenda Items by Section	5.5.3
Detail Allocation - Passport Services	Not further allocated	Not Allocated
Summary of Allocated Costs		5.6

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1300000 City Attorney		
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Service to Service Costs		6.4
Detail Allocation - Direct Support	Attorney Working Hours by Section	6.5.1
Summary of Allocated Costs		6.6
2100000 Human Resources		
Narrative		7.1
Labor Distribution Summary		7.2
Schedule of Costs to be Allocated by Function		7.3
Service to Service Costs		7.4
Detail Allocation - HR Citywide	Number of FTEs per Department	7.5.1
Summary of Allocated Costs		7.6
2200000 General Services		
Narrative		8.1
Labor Distribution Summary		8.2
Schedule of Costs to be Allocated by Function		8.3
Service to Service Costs		8.4
Detail Allocation - Building Maintenance	Net Expenditures by Section	8.5.1
Detail Allocation - Publishing	Based on invoiced amounts of Print Shop Charges	8.5.2
Detail Allocation - Property Management	Based on total	8.5.3
Detail Allocation - Citywide Capital Projects	Based on Number of Capital Projects Managed by	8.5.4
Summary of Allocated Costs		8.6
2300000 Finance		
Narrative		9.1
Labor Distribution Summary		9.2
Schedule of Costs to be Allocated by Function		9.3
Service to Service Costs		9.4
Detail Allocation - Purchasing	Number of PO's by Section	9.5.1
Detail Allocation - Administration	Net Expenditures by Section	9.5.2
Detail Allocation - Treasury and Debt	Net Expenditures by Section	9.5.3

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Detail Allocation - Accounting	Total Accounting Transactions By Section	9.5.4
Detail Allocation - Budget	Net Expenditures by Section	9.5.5
Detail Allocation - Payroll	Number of FTEs per Department	9.5.6
Detail Allocation - Business Tax	Not further allocated	Not Allocated
Detail Allocation - User Fee	Not further allocated	Not Allocated
Summary of Allocated Costs		9.6
2400000 Innovation and Technology		
Narrative		10.1
Labor Distribution Summary		10.2
Schedule of Costs to be Allocated by Function		10.3
Service to Service Costs		10.4
Detail Allocation - Client Service and Cybersecurity Support	Number of FTEs per Department	10.5.1
Detail Allocation - Software Maintenance - Citywide Support	Number of FTEs per Department	10.5.2
Detail Allocation - IT General Citywide Support	Number of FTEs per Department	10.5.3
Detail Allocation - Software Maintenance - Direct Support	FY 22/23 Projected Software Maintenance Costs	10.5.4

City of Riverside 2026/27 2027/28 Cost Allocation Plan
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2845000 Citywide Property Services		
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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

Cost Plan Expenditure Distribution Index

SAL- Spread Based on Labor Distribution Percentage

PROP- Manually Spread Percentage Distribution

DISA- Not Further Allocated

ADJ- An Adjustment Spread by SAL (ADJS) or PROP (ADJP)

City of Riverside 2026/27 & 2027/28 Cost Allocation Plan

Full Cost

Based On FY 2026-2028 Y1 Budget

For use in FY 2026-2028

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

Exhibit A

Cost Exhibit

Department	Total Claimable Costs	0000001-Building	0100000-Mayor	0200000-City Council	1100000-City Manager	1200000-City Clerk	1300000-City Attorney	2100000-Human Resources	2200000-General Services	2300000-Finance	2400000-Innovation and Technology	2845000-Citywide Property Services	7222100-Non Departmental City Occupancy	7241300-Non Departmental Employee Parking	1400000-Marketing	Total Claimable Costs
2800001-Community Development Administration	$429,891	$30,743	$5,494	$12,278	$29,442	$107,031	-	$20,916	$10,460	$21,856	$57,416	-	$84,083	$46,037	$4,135	$429,891
2810000-Planning	$1,138,847	$74,086	$3,775	$8,407	$47,161	$16,019	$562,190	$62,749	$17,654	$74,604	$172,247	$9,648	$83,417	-	$6,890	$1,138,847
2810250-Planning Historical Preservation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2825000-Building and Safety	$588,500	$65,133	$5,022	$11,184	$39,791	$4,315	-	$52,291	$49,279	$121,174	$143,539	-	$87,607	-	$9,166	$588,500
2840000-Code Enforcement	$916,740	$31,902	$4,584	$10,210	$36,598	$3,627	$575,902	$48,108	$21,170	$44,216	$132,056	-	-	-	$8,368	$916,740
2855300-Homeless Services Campus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3100000-Office of the Police Chief	$225,494	-	$7,020	$15,635	$20,303	$4,666	-	$25,100	$32,418	$38,639	$68,899	-	-	-	$12,814	$225,494
3101000-Police Community Services Bureau	$353,973	-	$3,176	$7,072	$22,378	$2,110	-	$29,283	$177,123	$26,653	$80,382	-	-	-	$5,796	$353,973
3102000-Police Support Service	$901,921	-	$13,394	$29,830	$100,465	$8,901	-	$131,774	$96,794	$134,596	$361,718	-	-	-	$24,448	$901,921
3105000-Police Adminstrative Services	$1,003,688	-	$10,247	$22,838	$32,417	$51,585	$617,038	$33,466	$41,273	$82,406	$91,865	-	-	$4,240	$16,314	$1,003,688
3110000-Police Communications	$647,532	-	$7,811	$17,396	$82,077	$5,191	-	$108,766	$36,069	$77,405	$298,561	-	-	-	$14,257	$647,532
3115000-Police Field Operations	$3,274,506	-	$86,486	$192,615	$330,417	$57,477	-	$418,330	$399,371	$483,636	$1,148,312	-	-	-	$157,861	$3,274,506
3120000-Police Aviation Unit	$167,725	-	$4,664	$10,387	$15,070	$3,100	-	$18,825	$21,537	$33,956	$51,674	-	-	-	$8,513	$167,725
3125000-Police Special Operations	$1,226,125	-	$30,707	$68,389	$123,456	$20,408	-	$156,874	$141,799	$197,826	$430,617	-	-	-	$56,049	$1,226,125
3130000-Police Central Investigations	$627,604	-	$15,349	$34,183	$64,035	$10,200	-	$81,574	$70,876	$99,451	$223,921	-	-	-	$28,015	$627,604
3135000-Police Special Investigations	$405,570	-	$9,571	$21,317	$42,518	$6,361	-	$54,383	$44,199	$60,470	$149,281	-	-	-	$17,471	$405,570
3195000-Police Capital	$472	-	$32	$72	$8	$21	-	-	$149	$130	-	-	-	-	$59	$472
3500000-Fire Administration	$453,609	-	$5,165	$11,521	$17,919	$51,737	$241,330	$14,642	$21,137	$23,415	$40,191	$9,535	-	$10,298	$6,719	$453,609
3505000-Fire Prevention	$206,949	$13,356	$2,093	$4,661	$19,017	$1,391	-	$25,100	$9,738	$40,180	$68,899	-	$18,696	-	$3,820	$206,949
3510000-Fire Operations	$3,408,566	-	$90,099	$200,661	$339,057	$59,880	-	$428,788	$416,054	$532,554	$1,177,020	-	-	-	$164,455	$3,408,566
3510100-Fire Operation Paramedic Program	$60,785	-	$4,054	$9,028	$1,058	$2,694	-	-	$18,718	$17,835	-	-	-	-	$7,399	$60,785
3515000-Fire Special Services	$82,269	-	$977	$2,176	$7,951	$649	-	$10,458	$14,351	$15,215	$28,708	-	-	-	$1,783	$82,269
3520000-Fire Training	$72,024	-	$1,933	$4,304	$6,661	$1,284	-	$8,367	$8,925	$14,057	$22,966	-	-	-	$3,528	$72,024
3595000-Fire Capital	$253	-	$8	$18	$2	$5	-	-	$37	$167	-	-	-	-	$15	$253
4100000-Public Works Administration	$984,685	$42,323	$3,796	$8,504	$29,676	$134,970	$201,566	$18,825	-	$12,200	$51,674	$375,247	$59,867	$46,037	-	$984,685
4100200-Public Works Sundry Gen Govt	$682	-	$17	$37	$4	$11	-	-	$77	$506	-	-	-	-	$30	$682
4110000-Public Works Streets Admin	$44,183	-	$820	$1,827	$4,832	$545	-	$6,275	$3,787	$7,376	$17,225	-	-	-	$1,497	$44,183
4110100-Public Works Streets Maintenance	$691,122	-	$6,837	$15,228	$86,440	$4,544	-	$115,041	$31,573	$103,193	$315,786	-	-	-	$12,480	$691,122
4110110-Public Works Forestry and Landscape	$322,640	-	$15,075	$33,573	$17,789	$10,018	-	$18,825	$69,610	$78,562	$51,674	-	-	-	$27,515	$322,640
4110300-Public Works Storm Drain Maintenance	$69,075	-	$288	$642	$9,310	$192	-	$12,550	$1,331	$9,786	$34,449	-	-	-	$526	$69,075
4110400-Public Wrk Signals Maintenance	$102,737	-	$1,880	$4,186	$9,726	$1,249	-	$12,550	$8,680	$26,586	$34,449	-	-	-	$3,431	$102,737
4115000-Public Works City Engineering Services	$957,907	$96,290	$3,641	$8,109	$70,214	$7,575	$222,134	$94,124	$17,058	$66,113	$258,370	-	$107,633	-	$6,646	$957,907
4120000-Public Works Traffic Engineering	$182,760	$14,537	$3,245	$7,227	$11,622	$2,157	-	$14,642	$14,985	$20,367	$40,191	-	$47,865	-	$5,923	$182,760
4195000-Public Works Capital	$231	-	-	-	-	-	-	-	-	$231	-	-	-	-	-	$231
5130000-Library Administration	$399,317	-	$4,295	$9,577	$17,015	$32,167	$95,984	$16,733	$128,902	$26,504	$45,932	$16,042	-	-	$6,166	$399,317
5135000-Library Neighborhood Services	$769,883	-	$9,524	$21,212	$94,837	$6,330	-	$125,499	$43,981	$106,622	$344,494	-	-	-	$17,384	$769,883
5140000-Library Measure I	$42	-	-	-	-	-	-	-	-	$42	-	-	-	-	-	$42
5200000-PRCS Administration	$454,809	-	$4,230	$9,421	$19,575	$2,846	$206,776	$25,100	$44,377	$34,811	$68,899	$26,811	-	$4,240	$7,721	$454,809
5205000-PRCS Recreation	$1,298,093	-	$13,369	$29,774	$158,332	$8,885	-	$210,420	$65,259	$210,050	$577,601	-	-	-	$24,402	$1,298,093
5210000-PRCS Janet Goeske Center	$9,687	-	$649	$1,446	$169	$431	-	-	$2,998	$2,809	-	-	-	-	$1,185	$9,687
5215000-PRCS Parks	$812,710	-	$23,055	$51,380	$72,088	$96,218	-	$76,345	$94,776	$151,819	$209,567	-	-	-	$37,462	$812,710
5215400-PRCS Fairmount Park Golf Course	$54,317	-	$960	$2,138	$4,868	$638	-	$6,275	$6,556	$13,903	$17,225	-	-	-	$1,752	$54,317
5225000-PRCS Community Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5300000-Museum Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5305000-Museum Facilities and Operations	$232,188	-	$3,596	$8,014	$23,252	$14,943	-	$28,237	$14,792	$55,390	$77,511	-	-	$606	$5,847	$232,188
2805000-Sucessor Agency	$80,736	$30,849	$802	$1,790	$5,850	$8,902	-	$6,275	$2,495	$5,563	$17,225	-	-	-	$986	$80,736
2855000-Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9999991-Public Works Capital Improv Storm Drain Project 410	$6,732	-	$388	$865	$101	$258	-	-	$1,793	$2,618	-	-	-	-	$709	$6,732
5200111-PRCS Admin Plan and Design Park Projects	$34,658	-	$2,444	$5,442	$638	$1,624	-	-	$11,284	$8,767	-	-	-	-	$4,460	$34,658
9999993-PW-Cap Imp-Street Projects (433)	$2,482	-	$173	$385	$45	$115	-	-	$798	$652	-	-	-	-	$315	$2,482
9999994-PW-Cap Imp-Traffic Signal Proj (433)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6000000-Public Utilities Admin Management Service	$745,644	-	$22,487	$50,103	$67,590	$68,364	-	$75,299	$96,386	$116,380	$206,696	-	-	$4,240	$38,099	$745,644

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

Occupancy	$46,128	-	-	-	-	-	-	-	-	$46,128	-	-	-	-	-	$46,128
6000030-Public Utilities Admin Mission Square Prop	$38,553	-	$2,685	$5,980	$701	$1,784	-	-	$12,399	$10,102	-	-	-	-	$4,901	$38,553
6002000-Public Utilities Work Force Developmnt	$11,945	-	$693	$1,542	$181	$460	-	-	$3,198	$4,606	-	-	-	-	$1,264	$11,945
6003000-Public Utilities Office Ops Technology	$35,998	-	$1,418	$3,158	$1,909	$943	-	$2,092	$6,549	$11,599	$5,742	-	-	-	$2,589	$35,998
6004000-Public Utilities Business Support	$169,510	-	$3,867	$8,612	$17,941	$2,570	-	$23,008	$17,857	$25,440	$63,157	-	-	-	$7,058	$169,510
6005000-Public Utilities Admin CIS Util Bill	$154,461	-	$1,212	$2,700	$20,326	$806	-	$27,191	$5,598	$19,774	$74,640	-	-	-	$2,213	$154,461
6010000-Public Utilities Admin Field Services	$459,895	-	$3,833	$8,536	$61,029	$2,547	-	$81,574	$17,700	$53,759	$223,921	-	-	-	$6,996	$459,895
6015000-Public Utilities Admn Customer Service	$658,668	$16,110	$8,921	$19,868	$77,749	$5,929	-	$102,491	$41,195	$88,785	$281,336	-	-	-	$16,283	$658,668
6020000-Public Utilities Admin Customer Engagement	$259,279	-	$1,887	$4,203	$34,355	$1,254	-	$46,016	$8,715	$33,088	$126,314	-	-	-	$3,445	$259,279
6025000-Legislative and Regulatory Risk	$20,145	-	$472	$1,050	$1,662	$313	-	$2,092	$2,178	$5,776	$5,742	-	-	-	$861	$20,145
6100000-Electric Operations	$1,274,586	-	$14,355	$31,970	$102,256	$11,142	$314,004	$133,866	$71,883	$140,119	$367,460	$49,696	$11,634	-	$26,202	$1,274,586
6105000-Electric Prod and Oper Field Ops	$1,267,804	-	$25,104	$55,909	$117,376	$16,684	-	$150,599	$126,676	$316,242	$413,392	-	-	-	$45,821	$1,267,804
6110000-Energy Deliv Engineering	$1,053,530	-	$13,626	$30,348	$118,996	$9,868	-	$156,874	$128,906	$139,423	$430,617	-	-	-	$24,872	$1,053,530
6120000-Elec Power Supply Operation	$722,902	-	$14,105	$31,413	$80,642	$9,606	-	$104,582	$65,133	$104,597	$287,078	-	-	-	$25,745	$722,902
6120100-Elec Power and Energy Purch	$8,836	-	-	-	-	-	-	-	-	$8,836	-	-	-	-	-	$8,836
6120110-SONGS Power and Energy Purch	$19,382	-	$1,333	$2,969	$348	$886	-	-	$6,156	$5,256	-	-	-	-	$2,433	$19,382
6120120-SPRINGS Power and Energy Purch	$32,851	-	$1,106	$2,462	$289	$735	-	-	$5,106	$21,136	-	-	-	-	$2,018	$32,851
6120130-RERC Acorn Generating Plant	$347,998	-	$9,372	$20,873	$28,613	$6,229	-	$35,558	$43,278	$89,361	$97,606	-	-	-	$17,107	$347,998
6120140-Clearwater Generating Plant	$127,379	-	$2,972	$6,619	$8,472	$1,975	-	$10,458	$13,724	$49,026	$28,708	-	-	-	$5,425	$127,379
6130000-Elec Capital Projects	$610,880	-	$36,875	$82,126	$9,628	$24,507	-	-	$170,281	$220,154	-	-	-	-	$67,308	$610,880
6020100-Public Utilities Adm Market Pub Benefit Prog	$169,113	-	$11,215	$24,978	$2,928	$7,453	-	-	$51,789	$50,279	-	-	-	-	$20,471	$169,113
6200000-Water Production and Operations	$1,481,307	-	$32,030	$71,335	$73,009	$24,256	$260,527	$87,849	$172,750	$203,192	$241,145	$245,116	$11,634	-	$58,464	$1,481,307
6205000-Water Field Operations	$1,209,032	-	$20,546	$45,759	$136,195	$13,655	-	$177,790	$95,238	$194,314	$488,032	-	-	-	$37,502	$1,209,032
6210000-Wtr Engineering and Resources	$598,942	-	$13,820	$30,780	$62,097	$9,185	-	$79,483	$63,819	$96,352	$218,179	-	-	-	$25,226	$598,942
6230000-Water Capital Projects	$40,124	-	$114	$254	$30	$76	-	-	$526	$38,917	-	-	-	-	$208	$40,124
6220200-Water Conservation	$17,325	-	$1,109	$2,471	$290	$737	-	-	$5,123	$5,570	-	-	-	-	$2,025	$17,325
4125000-Sewer Systems Admin and Reg Compl	$423,410	-	$9,796	$21,818	$24,106	$6,511	$130,264	$29,283	$45,237	$50,728	$80,382	$7,404	-	-	$17,881	$423,410
4125001-Sewer Admin Compliance	$1,943	-	-	-	-	-	-	-	-	$1,943	-	-	-	-	-	$1,943
4125002-Sewer Admin Safety	$2,094	-	-	-	-	-	-	-	-	$2,094	-	-	-	-	-	$2,094
4125003-Sewer Admin Emergency Svcs	$81	-	-	-	-	-	-	-	-	$81	-	-	-	-	-	$81
4125100-Sewer Collection System Maint	$354,507	-	$8,581	$19,111	$31,485	$5,703	-	$39,741	$47,607	$77,526	$109,090	-	-	-	$15,663	$354,507
4125150-Public Works Storm Drain Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4125200-Sewer Systems Treatment	$629,977	-	$22,693	$50,541	$50,561	$15,082	-	$60,658	$104,792	$117,722	$166,505	-	-	-	$41,422	$629,977
4125300-Sewer Environmental Compl	$139,948	-	$1,836	$4,089	$15,871	$1,220	-	$20,916	$16,418	$18,831	$57,416	-	-	-	$3,351	$139,948
4125400-Sewer Sys Plant Maintenance	$306,837	-	$4,395	$9,788	$27,314	$2,921	-	$35,558	$20,295	$100,937	$97,606	-	-	-	$8,022	$306,837
4125410-Sewer Electrical and Instrum	$136,341	-	$1,759	$3,918	$14,312	$1,169	-	$18,825	$8,123	$33,350	$51,674	-	-	-	$3,211	$136,341
4125420-Sewer SCADA and SPL	$51,958	-	$973	$2,167	$4,872	$647	-	$6,275	$4,494	$13,530	$17,225	-	-	-	$1,776	$51,958
4125430-Sewer Warehouse	$26,929	-	$251	$560	$3,144	$167	-	$4,183	$1,161	$5,520	$11,483	-	-	-	$459	$26,929
4125500-Sewer Laboratory Services	$87,253	-	$1,539	$3,427	$8,098	$1,023	-	$10,458	$7,106	$24,087	$28,708	-	-	-	$2,809	$87,253
9999995-PW-Sewer Capital Projects (550)	$144,504	-	$9,842	$21,919	$2,570	$6,541	-	-	$45,446	$40,223	-	-	-	-	$17,964	$144,504
4125800-Sewer Sys CoGen Fuel Cell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4125900-Sewer Capital Engnrng Svs	$75,343	-	$105	$233	$10,802	$69	-	$14,642	$483	$8,629	$40,191	-	-	-	$191	$75,343
4125910-Sewer Plant Construction Support	$23,646	-	$75	$167	$3,098	$50	-	$4,183	$347	$4,105	$11,483	-	-	-	$137	$23,646
4150000-Public Works Public Parking	$268,460	$6,125	$13,299	$29,618	$8,090	$8,838	-	$6,275	$75,348	$62,017	$17,225	-	$17,351	-	$24,274	$268,460
4151000-Public Works Parking Enforcmnt	$196,019	-	$2,172	$4,837	$25,194	$1,444	-	$33,466	$10,030	$23,046	$91,865	-	-	-	$3,965	$196,019
2115100-Workers Compensation	$1,067,371	$22,331	$10,860	$24,187	$10,532	$10,167	$781,581	$10,458	$50,150	$98,574	$28,708	-	-	-	$19,823	$1,067,371
2320300-Unemployment Trust	$2,079	-	$143	$318	$37	$95	-	-	$659	$568	-	-	-	-	$260	$2,079
2320000-Risk Management	$167,913	-	$3,465	$7,716	$17,836	$2,302	-	$23,008	$15,998	$28,107	$63,157	-	-	-	$6,324	$167,913
2320200-Liability Trust	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2315200-Central Store	$119,118	-	$1,363	$3,035	$14,208	$906	-	$18,825	$6,294	$20,325	$51,674	-	-	-	$2,488	$119,118
2215000-Central Garage	$768,916	-	$21,924	$48,827	$64,213	$14,570	-	$79,483	$104,763	$176,940	$218,179	-	-	-	$40,017	$768,916
5200200-PRCS Adm Special Transit Svs	$594,964	-	$6,885	$15,333	$76,063	$5,300	-	$100,922	$31,791	$69,074	$277,030	-	-	-	$12,566	$594,964
4130000-Solid Waste Admin	$57,659	-	$1,049	$2,335	$6,430	$697	-	$8,367	$4,842	$9,059	$22,966	-	-	-	$1,914	$57,659
4130100-Solid Waste Collection	$911,863	-	$31,014	$69,072	$77,361	$20,611	-	$94,124	$143,214	$161,488	$258,370	-	-	-	$56,609	$911,863
4130200-Solid Waste Refuse Disposal	$16,016	-	$679	$1,511	$177	$451	-	-	$3,134	$8,825	-	-	-	-	$1,239	$16,016
4130300-Solid Waste Private Hauler	$133,699	-	$9,423	$20,985	$2,460	$6,262	-	-	$43,511	$33,859	-	-	-	-	$17,199	$133,699
4130400-Solid Waste Street Sweeping	$214,771	-	$5,356	$11,929	$21,408	$3,560	-	$27,191	$24,734	$36,175	$74,640	-	-	-	$9,777	$214,771
4130500-Solid Waste Sundry Gen Govt	$2,822	-	$193	$430	$50	$128	-	-	$891	$777	-	-	-	-	$352	$2,822

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1310000-City Attorney-Claim Management	$225,873	-	$12,881	$28,688	$7,981	$8,561	-	$6,275	$59,482	$61,270	$17,225	-	-	-	$23,512	$225,873
9999992-PW-Capital Projects (420)	$462,086	-	$30,843	$68,690	$8,053	$20,498	-	-	$142,423	$135,283	-	-	-	-	$56,296	$462,086
6015311-RPU Customer Service Call Center	$149,938	-	-	-	$21,548	-	-	$29,283	-	$18,724	$80,382	-	-	-	-	$149,938
6007000-Public Utilities Admin Safety	$56,976	-	$814	$1,812	$6,369	$541	-	$8,367	$3,757	$10,865	$22,966	-	-	-	$1,485	$56,976
5230000-PRCS - Youth Innovation Center	$61,579	-	$949	$2,113	$6,404	$630	-	$8,367	$4,380	$14,038	$22,966	-	-	-	$1,731	$61,579
2815001-Citywide Economic Development Support	$511,127	$40,281	$9,091	$20,247	$21,613	$6,975	-	$26,146	$155,282	$48,110	$71,769	$95,018	-	-	$16,594	$511,127
6213000-Water - Office of Ops Technology	$142	-	-	-	-	-	-	-	-	$142	-	-	-	-	-	$142
2500000-Housing and Human Services Admin	$136,460	-	$1,165	$2,605	$10,041	$30,093	-	$8,367	$1,443	$5,125	$22,966	-	$44,511	$9,692	$453	$136,460
2505000-Homeless Outreach	$165,599	-	$4,882	$10,873	$15,127	$3,245	-	$18,825	$22,545	$29,517	$51,674	-	-	-	$8,911	$165,599
2510000-Neighborhoods	$218,854	-	$480	$1,068	$6,282	$319	$169,205	$8,367	$2,214	$7,077	$22,966	-	-	-	$875	$218,854
2535000-Housing Authority	$532,968	-	$4,779	$10,646	$12,534	$7,360	$386,677	$14,642	$22,049	$25,606	$40,191	-	-	-	$8,484	$532,968
1405000-Marketing and Comm Riv TV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1410000-Marketing and Comm Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1165000-Airport Admin	$144,152	-	$3,296	$7,341	$11,635	$2,191	-	$14,642	$15,221	$37,393	$40,191	-	$6,227	-	$6,016	$144,152
5240000-Arts & Cultural Affairs	$119,869	-	$4,306	$9,589	$1,124	$2,861	-	-	$19,882	$43,706	-	-	$30,542	-	$7,859	$119,869
2nd Alloc Remains	$2,553,749	$279,016	-	-	$192,875	$358,804	-	-	-	$1,723,054	-	-	-	-	-	$2,553,749
Sub Total	$44,999,000	$484,066	$899,059	$2,002,522	$3,687,800	$1,174,941	$4,765,177	$4,604,453	$4,711,954	$6,848,119	$12,639,180	$834,518	$611,067	$125,390	$1,610,756	$44,999,000
Direct Billed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unallocated	$2,553,749	$279,016	-	-	$192,875	$358,804	-	-	-	$1,723,054	-	-	-	-	-	$2,553,749
Claimable Totals	$44,999,000	$484,066	$899,059	$2,002,522	$3,687,800	$1,174,941	$4,765,177	$4,604,453	$4,711,954	$6,848,119	$12,639,180	$834,518	$611,067	$125,390	$1,610,756	$44,999,000

Fiscal Year FY 2026-2028 Y1 Budget
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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

Exhibit B

Service to Service Allocations

Department	Totals	0000001-Building	0100000-Mayor	0200000-City Council	1100000-City Manager	1200000-City Clerk	1300000-City Attorney	2100000-Human Resources	2200000-General Services	2300000-Finance	2400000-Innovation and Technology	2845000-Citywide Property Services	7222100-Non Departmental City Occupancy	7241300-Non Departmental Employee Parking	1400000-Marketing
0000001-Building	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0100000-Mayor	$170,718	$15,845	$1,577	$3,325	$12,475	$18,314	-	$14,258	$21,449	$13,994	$42,077	-	$21,068	$4,239	$2,098
0200000-City Council	$475,830	$27,914	$3,861	$6,882	$27,519	$42,946	$158,021	$32,195	$10,350	$25,348	$95,012	-	$37,116	$4,239	$4,428
1100000-City Manager	$852,944	$58,008	$9,751	$21,738	$30,398	$45,562	$247,489	$33,114	$137,627	$58,629	$97,727	-	$90,564	$7,873	$14,464
1200000-City Clerk	$605,051	$12,973	$14,588	$32,642	$68,480	$288,159	$34,858	$22,076	$11,602	$27,461	$65,151	-	$17,250	$4,845	$4,964
1300000-City Attorney	$1,346,350	-	$19,936	$44,553	$105,619	$401,088	$320,458	$64,389	$106,304	$72,295	$190,024	-	-	$7,268	$14,417
2100000-Human Resources	$1,180,113	$99,374	$7,089	$15,804	$60,325	$47,320	$449,203	$64,389	$26,367	$56,870	$190,024	-	$132,134	$20,591	$10,622
2200000-General Services	$845,552	$47,970	$14,447	$32,202	$60,011	$79,344	$137,120	$64,841	$152,050	$63,588	$168,307	-	-	$3,634	$22,040
2300000-Finance	$1,592,082	$161,104	$12,976	$28,928	$87,843	$87,213	$220,762	$102,491	$208,838	$104,657	$266,033	-	$261,794	$30,281	$19,161
2400000-Innovation and Technology	$1,466,841	$109,253	$19,957	$44,454	$103,197	$34,184	$170,851	$129,682	$89,408	$175,021	$336,614	-	$188,042	$31,493	$34,686
2845000-Citywide Property Services	$369,695	$8,507	$868	$1,932	$7,922	$2,604	$210,341	$10,458	$4,006	$9,358	$28,708	$83,431	-	-	$1,559
7222100-Non Departmental City Occupancy	$6,897	-	-	-	-	-	-	-	-	$6,897	-	-	-	-	-
7241300-Non Departmental Employee Parking	$289	-	-	-	-	-	-	-	-	$289	-	-	-	-	-
1400000-Marketing	$280,543	-	$2,555	$5,690	$27,680	$1,698	-	$36,708	$11,798	$28,802	$100,764	-	$52,380	$7,875	$4,591
Sub Total	$9,192,902	$540,946	$107,603	$238,150	$591,469	$1,048,432	$1,949,104	$574,602	$779,799	$643,207	$1,580,439	$83,431	$800,350	$122,339	$133,030
Direct Billed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unallocated	$2,553,749	$279,016	-	-	$192,875	$358,804	-	-	-	$1,723,054	-	-	-	-	-
Total	$11,746,651	$819,962	$107,603	$238,150	$784,344	$1,407,236	$1,949,104	$574,602	$779,799	$2,366,261	$1,580,439	$83,431	$800,350	$122,339	$133,030
Total CSD Allocated	**$9,192,902**	**$540,946**	**$107,603**	**$238,150**	**$591,469**	**$1,048,432**	**$1,949,104**	**$574,602**	**$779,799**	**$643,207**	**$1,580,439**	**$83,431**	**$800,350**	**$122,339**	**$133,030**

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For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0000001 Building
Schedule 1.1

Narrative	
Corporate Yard Depreciation-	Not further allocated
City Hall Depreciation-	Allocates the depreciation of City Hall building improvement costs based on the square footage of the City Hall building occupied by a department
Utilities Plaza Depreciation-	Not further allocated

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0000001 Building
Schedule 1.2

Labor Distribution Summary

No Labor Distribution

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0000001 Building
Schedule 1.3

Schedule of costs to be allocated

		Amount	General & Admin	Corporate Yard Depreciation	City Hall Depreciation	Utilities Plaza Depreciation
	Sal Total %		*100.000%*	*0.000%*	*0.000%*	*0.000%*
Wages and Benefits						
Salaries		-	-	-	-	-
Benefits		-	-	-	-	-
Wages and Benefits Subtotal		-	-	-	-	-
Service And Supplies	**DIST**					
Corporate Yard Depreciation	*PROP*	$217,912.00	-	$217,912.00	-	-
City Hall Depreciation	*PROP*	$1,025,012.00	-	-	$1,025,012.00	-
Utilities Plaza Depreciation	*PROP*	$61,104.00	-	-	-	$61,104.00
Services and Supplies Subtotal		$1,304,028.00	-	$217,912.00	$1,025,012.00	$61,104.00
Cost Adjustments						
Cost Adjustments Subtotal		-	-	-	-	-
Reallocate Admin			-	-	-	-
Functional Costs		$1,304,028.00	-	$217,912.00	$1,025,012.00	$61,104.00
	Exp Total %		*0.000%*	*16.711%*	*78.604%*	*4.686%*

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0000001 Building
Schedule 1.4

Service to Service Costs

Department		First Incoming	Second Incoming	Corporate Yard Depreciation	City Hall Depreciation	Utilities Plaza Depreciation
	Subtotals	-	-			
Functional Costs		$1,304,028.00		$217,912.00	$1,025,012.00	$61,104.00
Total Allocated Costs		$1,304,028.00		$217,912.00	$1,025,012.00	$61,104.00

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0000001 Building
Schedule 1.5.1

Detail Allocation - City Hall Depreciation

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**1,490**	1.546%	$15,844.51	-	$15,844.51	-	$15,844.51
0200000-City Council	**2,625**	2.723%	$27,913.98	-	$27,913.98	-	$27,913.98
1100000-City Manager	**5,455**	5.659%	$58,007.91	-	$58,007.91	-	$58,007.91
1200000-City Clerk	**1,220**	1.266%	$12,973.35	-	$12,973.35	-	$12,973.35
2100000-Human Resources	**9,345**	9.695%	$99,373.77	-	$99,373.77	-	$99,373.77
2200000-General Services	**4,511**	4.680%	$47,969.51	-	$47,969.51	-	$47,969.51
2300000-Finance	**15,150**	15.717%	$161,103.54	-	$161,103.54	-	$161,103.54
2400000-Innovation and Technology	**10,274**	10.659%	$109,252.66	-	$109,252.66	-	$109,252.66
2845000-Citywide Property Services	**800**	0.830%	$8,507.12	-	$8,507.12	-	$8,507.12
2800001-Community Development	**2,891**	2.999%	$30,742.60	-	$30,742.60	-	$30,742.60
2810000-Planning	**6,967**	7.228%	$74,086.36	-	$74,086.36	-	$74,086.36
2825000-Building and Safety	**6,125**	6.354%	$65,132.62	-	$65,132.62	-	$65,132.62
2840000-Code Enforcement	**3,000**	3.112%	$31,901.69	-	$31,901.69	-	$31,901.69
3505000-Fire Prevention	**1,256**	1.303%	$13,356.18	-	$13,356.18	-	$13,356.18
4100000-Public Works Administration	**3,980**	4.129%	$42,322.91	-	$42,322.91	-	$42,322.91
4115000-Public Works City Engineering Services	**9,055**	9.394%	$96,289.94	-	$96,289.94	-	$96,289.94
4120000-Public Works Traffic Engineering	**1,367**	1.418%	$14,536.54	-	$14,536.54	-	$14,536.54
2805000-Sucessor Agency	**2,901**	3.010%	$30,848.94	-	$30,848.94	-	$30,848.94
6015000-Public Utilities Admn Customer Service	**1,515**	1.572%	$16,110.35	-	$16,110.35	-	$16,110.35
4150000-Public Works Public Parking	**576**	0.598%	$6,125.12	-	$6,125.12	-	$6,125.12
2115100-Workers Compensation	**2,100**	2.179%	$22,331.18	-	$22,331.18	-	$22,331.18
2815001-Citywide Economic Development	**3,788**	3.930%	$40,281.20	-	$40,281.20	-	$40,281.20
Subtotals	**96,391**	100.000%	$1,025,012.00	-	$1,025,012.00	-	$1,025,012.00
Direct Billed					-		-
Total Full Functional Cost					$1,025,012.00		$1,025,012.00

Allocation Basis: FY City Hall Occupancy

Fiscal Year FY 2026-2028 Y1 Budget
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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0000001 Building
Schedule 1.6

Summary of Allocated Costs

Department	Total	City Hall Depreciation	Corporate Yard Depreciation	Utilities Plaza Depreciation
0100000-Mayor	$15,844.51	$15,844.51	-	-
0200000-City Council	$27,913.98	$27,913.98	-	-
1100000-City Manager	$58,007.91	$58,007.91	-	-
1200000-City Clerk	$12,973.35	$12,973.35	-	-
2100000-Human Resources	$99,373.77	$99,373.77	-	-
2200000-General Services	$47,969.51	$47,969.51	-	-
2300000-Finance	$161,103.54	$161,103.54	-	-
2400000-Innovation and Technology	$109,252.66	$109,252.66	-	-
2845000-Citywide Property Services	$8,507.12	$8,507.12	-	-
Subtotal for CSD	$540,946.36	$540,946.36	-	-
2800001-Community Development	$30,742.60	$30,742.60	-	-
2810000-Planning	$74,086.36	$74,086.36	-	-
2825000-Building and Safety	$65,132.62	$65,132.62	-	-
2840000-Code Enforcement	$31,901.69	$31,901.69	-	-
3505000-Fire Prevention	$13,356.18	$13,356.18	-	-
4100000-Public Works Administration	$42,322.91	$42,322.91	-	-
4115000-Public Works City Engineering Services	$96,289.94	$96,289.94	-	-
4120000-Public Works Traffic Engineering	$14,536.54	$14,536.54	-	-
2805000-Sucessor Agency	$30,848.94	$30,848.94	-	-
6015000-Public Utilities Admn Customer Service	$16,110.35	$16,110.35	-	-
4150000-Public Works Public Parking	$6,125.12	$6,125.12	-	-
2115100-Workers Compensation	$22,331.18	$22,331.18	-	-
2815001-Citywide Economic Development	$40,281.20	$40,281.20	-	-
Alloc Remains	$279,016.00	-	$217,912.00	$61,104.00
Totals	$1,304,028.00	$1,025,012.00	-	-
Direct Billed	-	-	-	-
Total Full Functional Cost	$1,304,028.00	$1,025,012.00	-	-

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0000001 Building
Schedule 1.6

Summary of Allocated Costs (continued)

Department	Total	City Hall Depreciation	Corporate Yard Depreciation	Utilities Plaza Depreciation
Less Direct Billed	-	-	-	-
Less CSD Amounts	($540,946.36)	($540,946.36)	-	-
Total Receiving Department Allocation	$484,065.64	$484,065.64	-	-

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0100000 Mayor
Schedule 2.1

Narrative

Legislative Support- Allocates the cost of Mayor Legislative Support based on the number of agenda items per department

Citywide Support- Allocates the cost of Mayor Citywide Support based on the Net Expenditures

Fiscal Year FY 2026-2028 Y1 Budget
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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0100000 Mayor
Schedule 2.2

Labor Distribution Summary

No Labor Distribution

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For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0100000 Mayor
Schedule 2.3

Schedule of costs to be allocated

		Amount	General & Admin	Legislative Support	Citywide Support
Sal Total %				*0.000%*	*0.000%*
Wages and Benefits					
Salaries		-	-	-	-
Benefits		-	-	-	-
Wages and Benefits Subtotal		-	-	-	-
Service And Supplies	**DIST**				
411100 - Salaries - Regular	*PROP*	$468,194.00	-	$23,410.00	$444,784.00
411116 - Salaries-Addtl Pay Non-PERS	*PROP*	$4,307.00	-	$215.00	$4,092.00
411510 - Accrued Payroll	*PROP*	($194.00)	-	($10.00)	($184.00)
412210 - Workers Compensation Ins	*PROP*	$9,070.00	-	$454.00	$8,616.00
412220 - Health Insurance	*PROP*	$54,236.00	-	$2,712.00	$51,524.00
412222 - Dental Insurance	*PROP*	$1,201.00	-	$60.00	$1,141.00
412230 - Life Insurance	*PROP*	$2,606.00	-	$130.00	$2,476.00
412240 - Unemployment Insurance	*PROP*	$395.00	-	$20.00	$375.00
412250 - Disability Insurance	*PROP*	$136.00	-	$7.00	$129.00
412320 - Medicare OASDI	*PROP*	$8,389.00	-	$419.00	$7,970.00
412330 - City Retirement Plan	*PROP*	$958.00	-	$48.00	$910.00
412400 - Deferred Compensation	*PROP*	$5,500.00	-	$275.00	$5,225.00
412500 - Automobile/Expense Allowance	*PROP*	$6,000.00	-	$300.00	$5,700.00
412515 - HA Meeting Compensation	*PROP*	-	-	-	-
422100 - Telephone	*PROP*	$61.00	-	$3.00	$58.00
422120 - Telephone - Cellular	*PROP*	$3,497.00	-	$175.00	$3,322.00
423500 - Vehicle Usage Reimb Employe	*PROP*	$1,520.00	-	$76.00	$1,444.00
425200 - Periodicals & Dues	*PROP*	$19,390.00	-	$970.00	$18,420.00
425400 - General Office Expense	*PROP*	$3,290.00	-	$165.00	$3,125.00
425500 - Postage	*PROP*	$262.00	-	$13.00	$249.00
425600 - Central Printing Charges	*PROP*	$60.00	-	$3.00	$57.00
425610 - Outside Printing Expense	*PROP*	$1,630.00	-	$82.00	$1,548.00
425800 - Computer Equip Purc Undr $50	*PROP*	$5,020.00	-	$251.00	$4,769.00
426800 - Special Department Supplies	*PROP*	$1,602.00	-	$80.00	$1,522.00
427100 - Travel & Meeting Expense	*PROP*	$7,306.00	-	$365.00	$6,941.00
427110 - Mayor C Mgr D/Head Travel Mt	*PROP*	$4,366.00	-	$218.00	$4,148.00
428400 - Liability Insurance	*PROP*	$12,070.00	-	$604.00	$11,466.00
450006 - Sister Cities	*PROP*	$6,086.00	-	$304.00	$5,782.00
450051 - Human Relations Commission	*PROP*	$8,923.00	-	$446.00	$8,477.00
450358 - Multicultural Forum	*PROP*	$470.00	-	$24.00	$446.00
450502 - Connect with the Mayor	*PROP*	-	-	-	-
453927 - Homelessness Part Dev	*PROP*	$4,991.00	-	$250.00	$4,741.00
884101 - Interfund Services from 101 Fd	*PROP*	$30.00	-	$2.00	$28.00
453928 - Big TentTour	*PROP*	$3,042.00	-	$152.00	$2,890.00

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

453931 - Art Project	*PROP*	$6,893.00	-	$345.00	$6,548.00
412317 - PERS Normal - Misc	*PROP*	-	-	-	-
412318 - PERS UAL - Misc	*PROP*	-	-	-	-
450370 - Long Night of Arts/Innov	*PROP*	-	-	-	-
456022 - Commty Supprt Outrch/Educatr	*PROP*	$14,897.00	-	$745.00	$14,152.00
453925 - College Council of Riverside	*PROP*	$4,608.00	-	$230.00	$4,378.00
411110 - Salaries-Part Time Non-Bene	*PROP*	$21,950.00	-	$1,098.00	$20,852.00
411105 - Salaries - Non-Productive	*PROP*	-	-	-	-
411115 - Salaries-Additional Pay PERS	*PROP*	$554.00	-	$28.00	$526.00
411210 - Vacation	*PROP*	$8,996.00	-	$450.00	$8,546.00
411220 - Holidays & Special Days Off	*PROP*	$24,363.00	-	$1,218.00	$23,145.00
411240 - Sick Leave	*PROP*	$12,186.00	-	$609.00	$11,577.00
411292 - Administrative Leave	*PROP*	$9,183.00	-	$459.00	$8,724.00
411410 - Vacation Payoffs	*PROP*	$9,379.00	-	$469.00	$8,910.00
412310 - PERS Retirement	*PROP*	$72,922.00	-	$3,646.00	$69,276.00
413120 - Overtime At 1.5 Rate	*PROP*	$26.00	-	$1.00	$25.00
421000 - Professional Services	*PROP*	$82.00	-	$4.00	$78.00
450008 - Model Deaf Community Prograr	*PROP*	-	-	-	-
421001 - Prof Services/Internal	*PROP*	$14,697.00	-	$735.00	$13,962.00
423400 - Motor Pool Equipment Rental	*PROP*	$216.00	-	$11.00	$205.00
411111 - Salaries-Part Time Benefitted	*PROP*	$6,300.00	-	$315.00	$5,985.00
411280 - Jury Duty	*PROP*	$1,037.00	-	$52.00	$985.00
411502 - Salaries - Grant Benefits	*PROP*	($1,366.00)	-	($68.00)	($1,298.00)
894215 - Interfund Services to 215 Fund	*PROP*	($17,631.00)	-	($882.00)	($16,749.00)
411260 - Bereavement Leave	*PROP*	$1,713.00	-	$86.00	$1,627.00
425700 - Software Purchase/Licensing	*PROP*	$469.00	-	$23.00	$446.00
450052 - Commission of Disabilities	*PROP*	$56.00	-	$3.00	$53.00
Services and Supplies Subtotal		$835,944.00	-	$41,800.00	$794,144.00
Cost Adjustments					
Cost Adjustments Subtotal		-	-	-	-
Reallocate Admin			-	-	-
Functional Costs		$835,944.00	-	$41,800.00	$794,144.00
	Exp Total %		*0.000%*	*5.000%*	*95.000%*

Fiscal Year FY 2026-2028 Y1 Budget
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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0100000 Mayor
Schedule 2.4

Service to Service Costs

Department	First Incoming	Second Incoming	Legislative Support	Citywide Support
0000001-Building	$15,844.51	-	$792.28	$15,052.23
0100000-Mayor	-	$1,576.99	$78.85	$1,498.13
0200000-City Council	-	$3,325.04	$166.26	$3,158.78
1100000-City Manager	-	$12,474.73	$623.78	$11,850.95
1200000-City Clerk	-	$18,313.91	$915.76	$17,398.15
2100000-Human Resources	-	$14,257.62	$712.93	$13,544.69
2200000-General Services	-	$21,449.38	$1,072.54	$20,376.84
2300000-Finance	-	$13,993.73	$699.73	$13,293.99
2400000-Innovation and Technology	-	$42,076.69	$2,103.98	$39,972.72
7222100-Non Departmental City Occupancy	-	$21,067.99	$1,053.47	$20,014.52
7241300-Non Departmental Employee Parking	-	$4,239.41	$211.98	$4,027.42
1400000-Marketing	-	$2,097.53	$104.88	$1,992.65
Subtotals	$15,844.51	$154,873.01	$8,536.45	$162,181.07
Functional Costs	$835,944.00		$41,800.00	$794,144.00
Total Allocated Costs	$1,006,661.51		$50,336.45	$956,325.07

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0100000 Mayor
Schedule 2.5.1

Detail Allocation - Legislative Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**16**	1.384%	$589.51	-	$589.51	-	$589.51
0200000-City Council	**32**	2.768%	$1,179.03	-	$1,179.03	$217.38	$1,396.41
1100000-City Manager	**39**	3.374%	$1,436.94	-	$1,436.94	$264.93	$1,701.87
1200000-City Clerk	**271**	23.443%	$9,984.87	-	$9,984.87	$1,840.94	$11,825.81
1300000-City Attorney	**273**	23.616%	$10,058.56	-	$10,058.56	$1,854.52	$11,913.08
2100000-Human Resources	**27**	2.336%	$994.80	-	$994.80	$183.41	$1,178.22
2200000-General Services	**50**	4.325%	$1,842.23	-	$1,842.23	$339.66	$2,181.88
2300000-Finance	**53**	4.585%	$1,952.76	-	$1,952.76	$360.04	$2,312.80
2400000-Innovation and Technology	**15**	1.298%	$552.67	-	$552.67	$101.90	$654.56
2800001-Community Development	**74**	6.401%	$2,726.50	-	$2,726.50	$502.69	$3,229.19
3105000-Police Adminstrative Services	**30**	2.595%	$1,105.34	-	$1,105.34	$203.79	$1,309.13
3500000-Fire Administration	**34**	2.941%	$1,252.71	-	$1,252.71	$230.97	$1,483.68
4100000-Public Works Administration	**87**	7.526%	$3,205.47	-	$3,205.47	$591.00	$3,796.48
5130000-Library Administration	**21**	1.817%	$773.74	-	$773.74	$142.66	$916.39
5215000-PRCS Parks	**58**	5.017%	$2,136.98	-	$2,136.98	$394.00	$2,530.98
5305000-Museum Facilities and Operations	**9**	0.779%	$331.60	-	$331.60	$61.14	$392.74
2805000-Sucessor Agency	**6**	0.519%	$221.07	-	$221.07	$40.76	$261.83
6000000-Public Utilities Admin Management	**37**	3.201%	$1,363.25	-	$1,363.25	$251.35	$1,614.59
2500000-Housing and Human Services Admin	**21**	1.817%	$773.74	-	$773.74	$142.66	$916.39
2535000-Housing Authority	**3**	0.260%	$110.53	-	$110.53	$20.38	$130.91
Subtotals	**1,156**	100.000%	$42,592.28	-	$42,592.28	$7,744.17	$50,336.45
Direct Billed					-		-
Total Full Functional Cost					$42,592.28		$50,336.45

Allocation Basis: Number of Agenda Items by Section

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0100000 Mayor
Schedule 2.5.2

Detail Allocation - Citywide Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	$987.47	-	$987.47	-	$987.47
0200000-City Council	**1,764,839**	0.258%	$2,084.74	-	$2,084.74	$379.51	$2,464.25
1100000-City Manager	**5,764,340**	0.841%	$6,809.21	-	$6,809.21	$1,239.57	$8,048.78
1200000-City Clerk	**1,978,363**	0.289%	$2,336.97	-	$2,336.97	$425.43	$2,762.40
1300000-City Attorney	**5,745,709**	0.839%	$6,787.20	-	$6,787.20	$1,235.56	$8,022.76
2100000-Human Resources	**4,233,349**	0.618%	$5,000.70	-	$5,000.70	$910.34	$5,911.05
2200000-General Services	**8,783,661**	1.282%	$10,375.83	-	$10,375.83	$1,888.85	$12,264.67
2300000-Finance	**7,636,439**	1.115%	$9,020.65	-	$9,020.65	$1,642.15	$10,662.80
2400000-Innovation and Technology	**13,823,627**	2.018%	$16,329.36	-	$16,329.36	$2,972.65	$19,302.01
2845000-Citywide Property Services	**621,302**	0.091%	$733.92	-	$733.92	$133.61	$867.53
1400000-Marketing	**1,829,847**	0.267%	$2,161.53	-	$2,161.53	$393.49	$2,555.03
2800001-Community Development	**1,622,270**	0.237%	$1,916.33	-	$1,916.33	$348.85	$2,265.18
2810000-Planning	**2,703,373**	0.395%	$3,193.40	-	$3,193.40	$581.34	$3,774.73
2825000-Building and Safety	**3,596,295**	0.525%	$4,248.18	-	$4,248.18	$773.35	$5,021.53
2840000-Code Enforcement	**3,283,235**	0.479%	$3,878.37	-	$3,878.37	$706.03	$4,584.40
3100000-Office of the Police Chief	**5,027,813**	0.734%	$5,939.18	-	$5,939.18	$1,081.19	$7,020.36
3101000-Police Community Services Bureau	**2,274,221**	0.332%	$2,686.46	-	$2,686.46	$489.05	$3,175.51
3102000-Police Support Service	**9,592,476**	1.400%	$11,331.25	-	$11,331.25	$2,062.78	$13,394.03
3105000-Police Adminstrative Services	**6,401,046**	0.934%	$7,561.33	-	$7,561.33	$1,376.49	$8,937.82
3110000-Police Communications	**5,593,985**	0.817%	$6,607.98	-	$6,607.98	$1,202.94	$7,810.91
3115000-Police Field Operations	**61,939,414**	9.042%	$73,166.82	-	$73,166.82	$13,319.52	$86,486.34
3120000-Police Aviation Unit	**3,340,155**	0.488%	$3,945.61	-	$3,945.61	$718.27	$4,663.88
3125000-Police Special Operations	**21,991,900**	3.210%	$25,978.25	-	$25,978.25	$4,729.16	$30,707.41
3130000-Police Central Investigations	**10,992,246**	1.605%	$12,984.75	-	$12,984.75	$2,363.78	$15,348.53
3135000-Police Special Investigations	**6,854,859**	1.001%	$8,097.40	-	$8,097.40	$1,474.08	$9,571.48
3195000-Police Capital	**23,112**	0.003%	$27.30	-	$27.30	$4.97	$32.27
3500000-Fire Administration	**2,636,176**	0.385%	$3,114.02	-	$3,114.02	$566.89	$3,680.91
3505000-Fire Prevention	**1,498,713**	0.219%	$1,770.38	-	$1,770.38	$322.28	$2,092.66
3510000-Fire Operations	**64,526,694**	9.420%	$76,223.08	-	$76,223.08	$13,875.89	$90,098.97
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	$3,429.26	-	$3,429.26	$624.27	$4,053.54
3515000-Fire Special Services	**699,676**	0.102%	$826.50	-	$826.50	$150.46	$976.96
3520000-Fire Training	**1,384,128**	0.202%	$1,635.02	-	$1,635.02	$297.64	$1,932.67
3595000-Fire Capital	**5,806**	0.001%	$6.86	-	$6.86	$1.25	$8.11
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	$14.12	-	$14.12	$2.57	$16.69
4110000-Public Works Streets Admin	**587,380**	0.086%	$693.85	-	$693.85	$126.31	$820.16
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	$5,784.33	-	$5,784.33	$1,053.00	$6,837.32
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	$12,752.94	-	$12,752.94	$2,321.58	$15,074.52
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	$243.86	-	$243.86	$44.39	$288.26
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	$1,590.24	-	$1,590.24	$289.49	$1,879.73
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	$3,080.40	-	$3,080.40	$560.77	$3,641.17
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	$2,745.34	-	$2,745.34	$499.77	$3,245.11
5130000-Library Administration	**2,419,485**	0.353%	$2,858.05	-	$2,858.05	$520.29	$3,378.34

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5135000-Library Neighborhood Services	**6,821,049**	0.996%	$8,057.46	-	$8,057.46	$1,466.81	$9,524.27
5200000-PRCS Administration	**3,029,650**	0.442%	$3,578.82	-	$3,578.82	$651.50	$4,230.32
5205000-PRCS Recreation	**9,574,605**	1.398%	$11,310.14	-	$11,310.14	$2,058.93	$13,369.07
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	$549.17	-	$549.17	$99.97	$649.14
5215000-PRCS Parks	**14,699,052**	2.146%	$17,363.47	-	$17,363.47	$3,160.90	$20,524.37
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	$812.24	-	$812.24	$147.86	$960.11
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	$2,710.06	-	$2,710.06	$493.35	$3,203.41
2805000-Sucessor Agency	**386,974**	0.056%	$457.12	-	$457.12	$83.22	$540.33
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	$328.51	-	$328.51	$59.80	$388.31
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	$2,067.21	-	$2,067.21	$376.32	$2,443.53
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	$146.15	-	$146.15	$26.61	$172.75
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	$17,658.32	-	$17,658.32	$3,214.58	$20,872.90
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	$2,271.57	-	$2,271.57	$413.52	$2,685.09
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	$585.91	-	$585.91	$106.66	$692.58
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	$1,199.78	-	$1,199.78	$218.41	$1,418.20
6004000-Public Utilities Business Support	**2,769,439**	0.404%	$3,271.44	-	$3,271.44	$595.54	$3,866.98
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	$1,025.65	-	$1,025.65	$186.71	$1,212.36
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	$3,242.65	-	$3,242.65	$590.30	$3,832.95
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	$7,547.12	-	$7,547.12	$1,373.90	$8,921.02
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	$1,596.68	-	$1,596.68	$290.66	$1,887.34
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	$398.99	-	$398.99	$72.63	$471.62
6100000-Electric Operations	**10,280,757**	1.501%	$12,144.29	-	$12,144.29	$2,210.78	$14,355.08
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	$21,237.75	-	$21,237.75	$3,866.19	$25,103.94
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	$11,527.92	-	$11,527.92	$2,098.58	$13,626.49
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	$11,932.71	-	$11,932.71	$2,172.27	$14,104.98
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	$1,127.83	-	$1,127.83	$205.31	$1,333.14
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	$935.40	-	$935.40	$170.28	$1,105.69
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	$7,928.81	-	$7,928.81	$1,443.39	$9,372.20
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	$2,514.35	-	$2,514.35	$457.72	$2,972.07
6130000-Elec Capital Projects	**26,409,325**	3.855%	$31,196.39	-	$31,196.39	$5,679.09	$36,875.48
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	$9,487.98	-	$9,487.98	$1,727.22	$11,215.20
6200000-Water Production and Operations	**22,939,223**	3.349%	$27,097.29	-	$27,097.29	$4,932.87	$32,030.16
6205000-Water Field Operations	**14,714,728**	2.148%	$17,381.98	-	$17,381.98	$3,164.27	$20,546.25
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	$11,692.04	-	$11,692.04	$2,128.45	$13,820.49
6230000-Water Capital Projects	**81,605**	0.012%	$96.40	-	$96.40	$17.55	$113.95
6220200-Water Conservation	**794,532**	0.116%	$938.55	-	$938.55	$170.86	$1,109.41
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	$8,287.73	-	$8,287.73	$1,508.72	$9,796.46
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	$7,259.51	-	$7,259.51	$1,321.54	$8,581.05
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	$19,198.46	-	$19,198.46	$3,494.95	$22,693.41
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	$1,553.14	-	$1,553.14	$282.74	$1,835.88
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	$3,718.20	-	$3,718.20	$676.87	$4,395.07
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	$1,488.21	-	$1,488.21	$270.92	$1,759.13
4125420-Sewer SCADA and SPL	**696,934**	0.102%	$823.26	-	$823.26	$149.87	$973.13
4125430-Sewer Warehouse	**180,076**	0.026%	$212.72	-	$212.72	$38.72	$251.44
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	$1,301.78	-	$1,301.78	$236.98	$1,538.76
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	$8,326.02	-	$8,326.02	$1,515.69	$9,841.71
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	$88.44	-	$88.44	$16.10	$104.55
4125910-Sewer Plant Construction Support	**53,824**	0.008%	$63.58	-	$63.58	$11.57	$75.15

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4150000-Public Works Public Parking	**9,524,304**	1.390%	$11,250.72	-	$11,250.72	$2,048.12	$13,298.84
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	$1,837.53	-	$1,837.53	$334.51	$2,172.04
2115100-Workers Compensation	**7,777,836**	1.135%	$9,187.68	-	$9,187.68	$1,672.55	$10,860.23
2320300-Unemployment Trust	**102,133**	0.015%	$120.65	-	$120.65	$21.96	$142.61
2320000-Risk Management	**2,481,236**	0.362%	$2,931.00	-	$2,931.00	$533.57	$3,464.56
2315200-Central Store	**976,107**	0.142%	$1,153.04	-	$1,153.04	$209.90	$1,362.94
2215000-Central Garage	**15,701,352**	2.292%	$18,547.45	-	$18,547.45	$3,376.44	$21,923.88
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	$5,824.35	-	$5,824.35	$1,060.28	$6,884.63
4130000-Solid Waste Admin	**750,939**	0.110%	$887.06	-	$887.06	$161.48	$1,048.54
4130100-Solid Waste Collection	**22,211,459**	3.242%	$26,237.61	-	$26,237.61	$4,776.38	$31,013.98
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	$574.16	-	$574.16	$104.52	$678.68
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	$7,971.46	-	$7,971.46	$1,451.15	$9,422.61
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	$4,531.45	-	$4,531.45	$824.92	$5,356.37
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	$163.22	-	$163.22	$29.71	$192.93
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	$10,897.38	-	$10,897.38	$1,983.79	$12,881.17
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	$26,092.64	-	$26,092.64	$4,749.99	$30,842.63
6007000-Public Utilities Admin Safety	**582,722**	0.085%	$688.35	-	$688.35	$125.31	$813.66
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	$802.48	-	$802.48	$146.09	$948.57
2815001-Citywide Economic Development	**6,510,858**	0.950%	$7,691.04	-	$7,691.04	$1,400.10	$9,091.15
2500000-Housing and Human Services Admin	**177,738**	0.026%	$209.96	-	$209.96	$38.22	$248.18
2505000-Homeless Outreach	**3,496,498**	0.510%	$4,130.29	-	$4,130.29	$751.89	$4,882.18
2510000-Neighborhoods	**343,428**	0.050%	$405.68	-	$405.68	$73.85	$479.53
2535000-Housing Authority	**3,329,012**	0.486%	$3,932.44	-	$3,932.44	$715.87	$4,648.32
1165000-Airport Admin	**2,360,627**	0.345%	$2,788.52	-	$2,788.52	$507.63	$3,296.16
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	$3,642.45	-	$3,642.45	$663.08	$4,305.53
Subtotals	**685,025,514**	100.000%	$809,196.23	-	$809,196.23	$147,128.84	$956,325.07
Direct Billed					-		-
Total Full Functional Cost					$809,196.23		$956,325.07

Allocation Basis: Net Expenditures by Section

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0100000 Mayor
Schedule 2.6

Summary of Allocated Costs

Department	Total	Legislative Support	Citywide Support
0100000-Mayor	$1,576.99	$589.51	$987.47
0200000-City Council	$3,860.66	$1,396.41	$2,464.25
1100000-City Manager	$9,750.65	$1,701.87	$8,048.78
1200000-City Clerk	$14,588.21	$11,825.81	$2,762.40
1300000-City Attorney	$19,935.85	$11,913.08	$8,022.76
2100000-Human Resources	$7,089.26	$1,178.22	$5,911.05
2200000-General Services	$14,446.56	$2,181.88	$12,264.67
2300000-Finance	$12,975.60	$2,312.80	$10,662.80
2400000-Innovation and Technology	$19,956.57	$654.56	$19,302.01
2845000-Citywide Property Services	$867.53	-	$867.53
1400000-Marketing	$2,555.03	-	$2,555.03
Subtotal for CSD	$107,602.89	$33,754.14	$73,848.75
2800001-Community Development	$5,494.37	$3,229.19	$2,265.18
2810000-Planning	$3,774.73	-	$3,774.73
2825000-Building and Safety	$5,021.53	-	$5,021.53
2840000-Code Enforcement	$4,584.40	-	$4,584.40
3100000-Office of the Police Chief	$7,020.36	-	$7,020.36
3101000-Police Community Services Bureau	$3,175.51	-	$3,175.51
3102000-Police Support Service	$13,394.03	-	$13,394.03
3105000-Police Adminstrative Services	$10,246.95	$1,309.13	$8,937.82
3110000-Police Communications	$7,810.91	-	$7,810.91
3115000-Police Field Operations	$86,486.34	-	$86,486.34
3120000-Police Aviation Unit	$4,663.88	-	$4,663.88
3125000-Police Special Operations	$30,707.41	-	$30,707.41
3130000-Police Central Investigations	$15,348.53	-	$15,348.53
3135000-Police Special Investigations	$9,571.48	-	$9,571.48
3195000-Police Capital	$32.27	-	$32.27

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0100000 Mayor
Schedule 2.6

Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Citywide Support
3500000-Fire Administration	$5,164.59	$1,483.68	$3,680.91
3505000-Fire Prevention	$2,092.66	-	$2,092.66
3510000-Fire Operations	$90,098.97	-	$90,098.97
3510100-Fire Operation Paramedic Program	$4,053.54	-	$4,053.54
3515000-Fire Special Services	$976.96	-	$976.96
3520000-Fire Training	$1,932.67	-	$1,932.67
3595000-Fire Capital	$8.11	-	$8.11
4100000-Public Works Administration	$3,796.48	$3,796.48	-
4100200-Public Works Sundry Gen Govt	$16.69	-	$16.69
4110000-Public Works Streets Admin	$820.16	-	$820.16
4110100-Public Works Streets Maintenance	$6,837.32	-	$6,837.32
4110110-Public Works Forestry and Landscape	$15,074.52	-	$15,074.52
4110300-Public Works Storm Drain Maintenance	$288.26	-	$288.26
4110400-Public Wrk Signals Maintenance	$1,879.73	-	$1,879.73
4115000-Public Works City Engineering Services	$3,641.17	-	$3,641.17
4120000-Public Works Traffic Engineering	$3,245.11	-	$3,245.11
5130000-Library Administration	$4,294.73	$916.39	$3,378.34
5135000-Library Neighborhood Services	$9,524.27	-	$9,524.27
5200000-PRCS Administration	$4,230.32	-	$4,230.32
5205000-PRCS Recreation	$13,369.07	-	$13,369.07
5210000-PRCS Janet Goeske Center	$649.14	-	$649.14
5215000-PRCS Parks	$23,055.35	$2,530.98	$20,524.37
5215400-PRCS Fairmount Park Golf Course	$960.11	-	$960.11
5305000-Museum Facilities and Operations	$3,596.14	$392.74	$3,203.41
2805000-Sucessor Agency	$802.16	$261.83	$540.33
9999991-Public Works Capital Improv Storm	$388.31	-	$388.31
5200111-PRCS Admin Plan and Design Park	$2,443.53	-	$2,443.53
9999993-PW-Cap Imp-Street Projects (433)	$172.75	-	$172.75

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For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0100000 Mayor
Schedule 2.6

Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Citywide Support
6000000-Public Utilities Admin Management	$22,487.49	$1,614.59	$20,872.90
6000030-Public Utilities Admin Mission Square	$2,685.09	-	$2,685.09
6002000-Public Utilities Work Force Developmnt	$692.58	-	$692.58
6003000-Public Utilities Office Ops Technology	$1,418.20	-	$1,418.20
6004000-Public Utilities Business Support	$3,866.98	-	$3,866.98
6005000-Public Utilities Admin CIS Util Bill	$1,212.36	-	$1,212.36
6010000-Public Utilities Admin Field Services	$3,832.95	-	$3,832.95
6015000-Public Utilities Admn Customer Service	$8,921.02	-	$8,921.02
6020000-Public Utilities Admin Customer	$1,887.34	-	$1,887.34
6025000-Legislative and Regulatory Risk	$471.62	-	$471.62
6100000-Electric Operations	$14,355.08	-	$14,355.08
6105000-Electric Prod and Oper Field Ops	$25,103.94	-	$25,103.94
6110000-Energy Deliv Engineering	$13,626.49	-	$13,626.49
6120000-Elec Power Supply Operation	$14,104.98	-	$14,104.98
6120110-SONGS Power and Energy Purch	$1,333.14	-	$1,333.14
6120120-SPRINGS Power and Energy Purch	$1,105.69	-	$1,105.69
6120130-RERC Acorn Generating Plant	$9,372.20	-	$9,372.20
6120140-Clearwater Generating Plant	$2,972.07	-	$2,972.07
6130000-Elec Capital Projects	$36,875.48	-	$36,875.48
6020100-Public Utilities Adm Market Pub Benefit	$11,215.20	-	$11,215.20
6200000-Water Production and Operations	$32,030.16	-	$32,030.16
6205000-Water Field Operations	$20,546.25	-	$20,546.25
6210000-Wtr Engineering and Resources	$13,820.49	-	$13,820.49
6230000-Water Capital Projects	$113.95	-	$113.95
6220200-Water Conservation	$1,109.41	-	$1,109.41
4125000-Sewer Systems Admin and Reg Compl	$9,796.46	-	$9,796.46
4125100-Sewer Collection System Maint	$8,581.05	-	$8,581.05
4125200-Sewer Systems Treatment	$22,693.41	-	$22,693.41

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0100000 Mayor
Schedule 2.6

Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Citywide Support
4125300-Sewer Environmental Compl	$1,835.88	-	$1,835.88
4125400-Sewer Sys Plant Maintenance	$4,395.07	-	$4,395.07
4125410-Sewer Electrical and Instrum	$1,759.13	-	$1,759.13
4125420-Sewer SCADA and SPL	$973.13	-	$973.13
4125430-Sewer Warehouse	$251.44	-	$251.44
4125500-Sewer Laboratory Services	$1,538.76	-	$1,538.76
9999995-PW-Sewer Capital Projects (550)	$9,841.71	-	$9,841.71
4125900-Sewer Capital Engnrng Svs	$104.55	-	$104.55
4125910-Sewer Plant Construction Support	$75.15	-	$75.15
4150000-Public Works Public Parking	$13,298.84	-	$13,298.84
4151000-Public Works Parking Enforcmnt	$2,172.04	-	$2,172.04
2115100-Workers Compensation	$10,860.23	-	$10,860.23
2320300-Unemployment Trust	$142.61	-	$142.61
2320000-Risk Management	$3,464.56	-	$3,464.56
2315200-Central Store	$1,362.94	-	$1,362.94
2215000-Central Garage	$21,923.88	-	$21,923.88
5200200-PRCS Adm Special Transit Svs	$6,884.63	-	$6,884.63
4130000-Solid Waste Admin	$1,048.54	-	$1,048.54
4130100-Solid Waste Collection	$31,013.98	-	$31,013.98
4130200-Solid Waste Refuse Disposal	$678.68	-	$678.68
4130300-Solid Waste Private Hauler	$9,422.61	-	$9,422.61
4130400-Solid Waste Street Sweeping	$5,356.37	-	$5,356.37
4130500-Solid Waste Sundry Gen Govt	$192.93	-	$192.93
1310000-City Attorney-Claim Management	$12,881.17	-	$12,881.17
9999992-PW-Capital Projects (420)	$30,842.63	-	$30,842.63
6007000-Public Utilities Admin Safety	$813.66	-	$813.66
5230000-PRCS - Youth Innovation Center	$948.57	-	$948.57
2815001-Citywide Economic Development	$9,091.15	-	$9,091.15

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0100000 Mayor
Schedule 2.6

Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Citywide Support
2500000-Housing and Human Services Admin	$1,164.57	$916.39	$248.18
2505000-Homeless Outreach	$4,882.18	-	$4,882.18
2510000-Neighborhoods	$479.53	-	$479.53
2535000-Housing Authority	$4,779.23	$130.91	$4,648.32
1165000-Airport Admin	$3,296.16	-	$3,296.16
5240000-Arts & Cultural Affairs	$4,305.53	-	$4,305.53
Totals	$1,006,661.51	$50,336.45	$956,325.07
Direct Billed	-	-	-
Total Full Functional Cost	$1,006,661.51	$50,336.45	$956,325.07
Less Direct Billed	-	-	-
Less CSD Amounts	($107,602.89)	($33,754.14)	($73,848.75)
Total Receiving Department Allocation	$899,058.63	$16,582.31	$882,476.32

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0200000 City Council
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Narrative

Legislative Support- Allocates the cost of City Council Legislative Support based on the number of Agenda items per department.

Citywide Support- Allocates the cost of City Council Citywide Support based on expenditures by Cost Plan Department.

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
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Labor Distribution Summary

No Labor Distribution

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0200000 City Council
Schedule 3.3

Schedule of costs to be allocated

		Amount	General & Admin	Legislative Support	Citywide Support
	Sal Total %			*0.000%*	*0.000%*
Wages and Benefits					
Salaries		-	-	-	-
Benefits		-	-	-	-
Wages and Benefits Subtotal		-	-	-	-
Service And Supplies	**DIST**				
411100 - Salaries - Regular	*PROP*	$752,604.00	-	$37,630.20	$714,973.80
411115 - Salaries-Additional Pay PERS	*PROP*	$2,212.00	-	$110.60	$2,101.40
411510 - Accrued Payroll	*PROP*	$17,275.00	-	$863.75	$16,411.25
412210 - Workers Compensation Ins	*PROP*	$16,380.00	-	$819.00	$15,561.00
412220 - Health Insurance	*PROP*	$128,536.00	-	$6,426.80	$122,109.20
412222 - Dental Insurance	*PROP*	$4,361.00	-	$218.05	$4,142.95
412230 - Life Insurance	*PROP*	$5,712.00	-	$285.60	$5,426.40
412240 - Unemployment Insurance	*PROP*	$706.00	-	$35.30	$670.70
412320 - Medicare OASDI	*PROP*	$16,375.00	-	$818.75	$15,556.25
412400 - Deferred Compensation	*PROP*	$50,336.00	-	$2,516.80	$47,819.20
412500 - Automobile/Expense Allowance	*PROP*	$29,925.00	-	$1,496.25	$28,428.75
422100 - Telephone	*PROP*	$19.00	-	$0.95	$18.05
422120 - Telephone - Cellular	*PROP*	-	-	-	-
425500 - Postage	*PROP*	$234.00	-	$11.70	$222.30
427102 - Council Ward 2 Travel/Meeting	*PROP*	$3,544.00	-	$177.20	$3,366.80
427103 - Council Ward 3 Travel/Meeting	*PROP*	$2,687.00	-	$134.35	$2,552.65
427104 - Council Ward 4 Travel/Meeting	*PROP*	$1,227.00	-	$61.35	$1,165.65
427105 - Council Ward 5 Travel/Meeting	*PROP*	$4,185.00	-	$209.25	$3,975.75
427106 - Council Ward 6 Travel/Meeting	*PROP*	$142.00	-	$7.10	$134.90
427107 - Council Ward 7 Travel/Meeting	*PROP*	$120.00	-	$6.00	$114.00
428400 - Liability Insurance	*PROP*	$21,820.00	-	$1,091.00	$20,729.00
882101 - Utilization Chgs from 101 Fund	*PROP*	$36,646.00	-	$1,832.30	$34,813.70
884101 - Interfund Services from 101 Fd	*PROP*	$4,504.00	-	$225.20	$4,278.80
425401 - Council Ward 1 - Office Exp	*PROP*	$6,078.00	-	$303.90	$5,774.10
425402 - Council Ward 2 - Office Exp	*PROP*	$4,282.00	-	$214.10	$4,067.90
425403 - Council Ward 3 - Office Exp	*PROP*	$5,426.00	-	$271.30	$5,154.70
425404 - Council Ward 4 - Office Exp	*PROP*	$1,810.00	-	$90.50	$1,719.50
425405 - Council Ward 5 - Office Exp	*PROP*	$7,908.00	-	$395.40	$7,512.60
425406 - Council Ward 6 - Office Exp	*PROP*	$1,861.00	-	$93.05	$1,767.95
425407 - Council Ward 7 - Office Exp	*PROP*	$4,884.00	-	$244.20	$4,639.80
427115 - Assorted Council Mtg Expenses	*PROP*	$4,594.00	-	$229.70	$4,364.30
412318 - PERS UAL - Misc	*PROP*	-	-	-	-
411210 - Vacation	*PROP*	$32,840.00	-	$1,642.00	$31,198.00
411220 - Holidays & Special Days Off	*PROP*	$28,376.00	-	$1,418.80	$26,957.20

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411240 - Sick Leave	*PROP*	$44,588.00	-	$2,229.40	$42,358.60
411292 - Administrative Leave	*PROP*	$12,771.00	-	$638.55	$12,132.45
411410 - Vacation Payoffs	*PROP*	$44,606.00	-	$2,230.30	$42,375.70
412310 - PERS Retirement	*PROP*	$123,652.00	-	$6,182.60	$117,469.40
425400 - General Office Expense	*PROP*	$47.00	-	$2.35	$44.65
426800 - Special Department Supplies	*PROP*	-	-	-	-
427100 - Travel & Meeting Expense	*PROP*	-	-	-	-
421000 - Professional Services	*PROP*	$304.00	-	$15.20	$288.80
450008 - Model Deaf Community Prograı	*PROP*	-	-	-	-
412515 - HA Meeting Compensation	*PROP*	-	-	-	-
423400 - Motor Pool Equipment Rental	*PROP*	-	-	-	-
425200 - Periodicals & Dues	*PROP*	-	-	-	-
427101 - Council Ward 1 Travel/Meeting	*PROP*	$3,001.00	-	$150.05	$2,850.95
412317 - PERS Normal - Misc	*PROP*	-	-	-	-
411105 - Salaries - Non-Productive	*PROP*	-	-	-	-
411110 - Salaries-Part Time Non-Bene	*PROP*	$6,331.00	-	$316.55	$6,014.45
411111 - Salaries-Part Time Benefitted	*PROP*	$187,764.00	-	$9,388.20	$178,375.80
411245 - Family Illness Sick Leave	*PROP*	$338.00	-	$16.90	$321.10
411250 - Industrial Accident	*PROP*	$166.00	-	$8.30	$157.70
411280 - Jury Duty	*PROP*	$652.00	-	$32.60	$619.40
411430 - Compensatory Time Payoff	*PROP*	-	-	-	-
421001 - Prof Services/Internal	*PROP*	$168.00	-	$8.40	$159.60
422101 - Council Ward 1-Telephone	*PROP*	$28.00	-	$1.40	$26.60
422102 - Council Ward 2-Telephone	*PROP*	$455.00	-	$22.75	$432.25
422103 - Council Ward 3-Telephone	*PROP*	$1.00	-	$0.05	$0.95
422104 - Council Ward 4-Telephone	*PROP*	$42.00	-	$2.10	$39.90
422105 - Council Ward 5-Telephone	*PROP*	$135.00	-	$6.75	$128.25
422106 - Council Ward 6-Telephone	*PROP*	$12.00	-	$0.60	$11.40
422107 - Council Ward 7-Telephone	*PROP*	$452.00	-	$22.60	$429.40
425201 - Ward 1 - Periodicals & Dues	*PROP*	-	-	-	-
425202 - Ward 2 - Periodicals & Dues	*PROP*	-	-	-	-
425203 - Ward 3 - Periodicals & Dues	*PROP*	-	-	-	-
425204 - Ward 4 - Periodicals & Dues	*PROP*	-	-	-	-
425205 - Ward 5 - Periodicals & Dues	*PROP*	-	-	-	-
425206 - Ward 6 - Periodicals & Dues	*PROP*	-	-	-	-
425207 - Ward 7 - Periodicals & Dues	*PROP*	-	-	-	-
425811 - Ward 1 - Comp Equip Undr $50	*PROP*	$6,903.00	-	$345.15	$6,557.85
425812 - Ward 2 - Comp Equip Undr $50	*PROP*	-	-	-	-
425813 - Ward 3 - Comp Equip Undr $50	*PROP*	$7,190.00	-	$359.50	$6,830.50
425814 - Ward 4 - Comp Equip Undr $50	*PROP*	-	-	-	-
425815 - Ward 5 - Comp Equip Undr $50	*PROP*	$8,521.00	-	$426.05	$8,094.95
425816 - Ward 6 - Comp Equip Undr $50	*PROP*	$2,031.00	-	$101.55	$1,929.45
425817 - Ward 7 - Comp Equip Undr $50	*PROP*	$987.00	-	$49.35	$937.65
450117 - Ward 7 Citywide Events	*PROP*	$22,780.00	-	$1,139.00	$21,641.00
450195 - Ward 2 Citywide Events	*PROP*	$44,307.00	-	$2,215.35	$42,091.65
450197 - Ward 4 Citywide Events	*PROP*	$19,000.00	-	$950.00	$18,050.00
450199 - Ward 6 Citywide Events	*PROP*	$30,000.00	-	$1,500.00	$28,500.00
Services and Supplies Subtotal		$1,764,841.00	-	$88,242.05	$1,676,598.95

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
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Cost Adjustments				
Cost Adjustments Subtotal	-	-	-	-
Reallocate Admin		-	-	-
Functional Costs	$1,764,841.00	-	$88,242.05	$1,676,598.95
Exp Total %		*0.000%*	*5.000%*	*95.000%*

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0200000 City Council
Schedule 3.4

Service to Service Costs

Department	First Incoming	Second Incoming	Legislative Support	Citywide Support
0000001-Building	$27,913.98	-	$1,395.70	$26,518.28
0100000-Mayor	$3,263.77	$596.89	$193.03	$3,667.63
0200000-City Council	-	$6,881.59	$344.08	$6,537.51
1100000-City Manager	-	$27,518.54	$1,375.93	$26,142.61
1200000-City Clerk	-	$42,945.80	$2,147.29	$40,798.51
1300000-City Attorney	-	$158,021.46	$7,901.07	$150,120.39
2100000-Human Resources	-	$32,194.62	$1,609.73	$30,584.89
2200000-General Services	-	$10,350.02	$517.50	$9,832.52
2300000-Finance	-	$25,347.73	$1,267.39	$24,080.34
2400000-Innovation and Technology	-	$95,011.89	$4,750.59	$90,261.29
7222100-Non Departmental City Occupancy	-	$37,116.42	$1,855.82	$35,260.60
7241300-Non Departmental Employee Parking	-	$4,239.41	$211.97	$4,027.44
1400000-Marketing	-	$4,428.29	$221.41	$4,206.87
Subtotals	$31,177.75	$444,652.65	$23,791.52	$452,038.87
Functional Costs	$1,764,841.00		$88,242.05	$1,676,598.95
Total Allocated Costs	$2,240,671.39		$112,033.57	$2,128,637.82

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
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0200000 City Council
Schedule 3.5.1

Detail Allocation - Legislative Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**16**	1.384%	$1,242.92	-	$1,242.92	-	$1,242.92
0200000-City Council	**32**	2.768%	$2,485.84	-	$2,485.84	-	$2,485.84
1100000-City Manager	**39**	3.374%	$3,029.62	-	$3,029.62	$782.56	$3,812.17
1200000-City Clerk	**271**	23.443%	$21,051.95	-	$21,051.95	$5,437.76	$26,489.71
1300000-City Attorney	**273**	23.616%	$21,207.31	-	$21,207.31	$5,477.90	$26,685.21
2100000-Human Resources	**27**	2.336%	$2,097.43	-	$2,097.43	$541.77	$2,639.20
2200000-General Services	**50**	4.325%	$3,884.12	-	$3,884.12	$1,003.28	$4,887.40
2300000-Finance	**53**	4.585%	$4,117.17	-	$4,117.17	$1,063.47	$5,180.65
2400000-Innovation and Technology	**15**	1.298%	$1,165.24	-	$1,165.24	$300.98	$1,466.22
2800001-Community Development	**74**	6.401%	$5,748.50	-	$5,748.50	$1,484.85	$7,233.35
3105000-Police Adminstrative Services	**30**	2.595%	$2,330.47	-	$2,330.47	$601.97	$2,932.44
3500000-Fire Administration	**34**	2.941%	$2,641.20	-	$2,641.20	$682.23	$3,323.43
4100000-Public Works Administration	**87**	7.526%	$6,758.38	-	$6,758.38	$1,745.70	$8,504.08
5130000-Library Administration	**21**	1.817%	$1,631.33	-	$1,631.33	$421.38	$2,052.71
5215000-PRCS Parks	**58**	5.017%	$4,505.58	-	$4,505.58	$1,163.80	$5,669.39
5305000-Museum Facilities and Operations	**9**	0.779%	$699.14	-	$699.14	$180.59	$879.73
2805000-Sucessor Agency	**6**	0.519%	$466.09	-	$466.09	$120.39	$586.49
6000000-Public Utilities Admin Management	**37**	3.201%	$2,874.25	-	$2,874.25	$742.43	$3,616.68
2500000-Housing and Human Services Admin	**21**	1.817%	$1,631.33	-	$1,631.33	$421.38	$2,052.71
2535000-Housing Authority	**3**	0.260%	$233.05	-	$233.05	$60.20	$293.24
Subtotals	**1,156**	100.000%	$89,800.94	-	$89,800.94	$22,232.63	$112,033.57
Direct Billed					-		-
Total Full Functional Cost					$89,800.94		$112,033.57

Allocation Basis: Number of Agenda Items by Section

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0200000 City Council
Schedule 3.5.2

Detail Allocation - Citywide Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	$2,082.12	-	$2,082.12	-	$2,082.12
0200000-City Council	**1,764,839**	0.258%	$4,395.75	-	$4,395.75	-	$4,395.75
1100000-City Manager	**5,764,340**	0.841%	$14,357.45	-	$14,357.45	$3,568.12	$17,925.57
1200000-City Clerk	**1,978,363**	0.289%	$4,927.58	-	$4,927.58	$1,224.60	$6,152.18
1300000-City Attorney	**5,745,709**	0.839%	$14,311.05	-	$14,311.05	$3,556.59	$17,867.63
2100000-Human Resources	**4,233,349**	0.618%	$10,544.16	-	$10,544.16	$2,620.44	$13,164.59
2200000-General Services	**8,783,661**	1.282%	$21,877.78	-	$21,877.78	$5,437.07	$27,314.86
2300000-Finance	**7,636,439**	1.115%	$19,020.35	-	$19,020.35	$4,726.95	$23,747.30
2400000-Innovation and Technology	**13,823,627**	2.018%	$34,431.01	-	$34,431.01	$8,556.81	$42,987.81
2845000-Citywide Property Services	**621,302**	0.091%	$1,547.50	-	$1,547.50	$384.59	$1,932.08
1400000-Marketing	**1,829,847**	0.267%	$4,557.67	-	$4,557.67	$1,132.67	$5,690.34
2800001-Community Development	**1,622,270**	0.237%	$4,040.65	-	$4,040.65	$1,004.18	$5,044.83
2810000-Planning	**2,703,373**	0.395%	$6,733.39	-	$6,733.39	$1,673.38	$8,406.77
2825000-Building and Safety	**3,596,295**	0.525%	$8,957.42	-	$8,957.42	$2,226.10	$11,183.52
2840000-Code Enforcement	**3,283,235**	0.479%	$8,177.67	-	$8,177.67	$2,032.32	$10,209.99
3100000-Office of the Police Chief	**5,027,813**	0.734%	$12,522.96	-	$12,522.96	$3,112.21	$15,635.17
3101000-Police Community Services Bureau	**2,274,221**	0.332%	$5,664.48	-	$5,664.48	$1,407.74	$7,072.22
3102000-Police Support Service	**9,592,476**	1.400%	$23,892.33	-	$23,892.33	$5,937.73	$29,830.06
3105000-Police Adminstrative Services	**6,401,046**	0.934%	$15,943.32	-	$15,943.32	$3,962.24	$19,905.56
3110000-Police Communications	**5,593,985**	0.817%	$13,933.14	-	$13,933.14	$3,462.67	$17,395.81
3115000-Police Field Operations	**61,939,414**	9.042%	$154,274.74	-	$154,274.74	$38,340.42	$192,615.15
3120000-Police Aviation Unit	**3,340,155**	0.488%	$8,319.44	-	$8,319.44	$2,067.55	$10,387.00
3125000-Police Special Operations	**21,991,900**	3.210%	$54,776.02	-	$54,776.02	$13,612.96	$68,388.98
3130000-Police Central Investigations	**10,992,246**	1.605%	$27,378.78	-	$27,378.78	$6,804.19	$34,182.97
3135000-Police Special Investigations	**6,854,859**	1.001%	$17,073.65	-	$17,073.65	$4,243.15	$21,316.79
3195000-Police Capital	**23,112**	0.003%	$57.57	-	$57.57	$14.31	$71.87
3500000-Fire Administration	**2,636,176**	0.385%	$6,566.02	-	$6,566.02	$1,631.79	$8,197.81
3505000-Fire Prevention	**1,498,713**	0.219%	$3,732.90	-	$3,732.90	$927.70	$4,660.60
3510000-Fire Operations	**64,526,694**	9.420%	$160,718.97	-	$160,718.97	$39,941.94	$200,660.91
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	$7,230.72	-	$7,230.72	$1,796.98	$9,027.70
3515000-Fire Special Services	**699,676**	0.102%	$1,742.71	-	$1,742.71	$433.10	$2,175.81
3520000-Fire Training	**1,384,128**	0.202%	$3,447.50	-	$3,447.50	$856.77	$4,304.27
3595000-Fire Capital	**5,806**	0.001%	$14.46	-	$14.46	$3.59	$18.06
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	$29.77	-	$29.77	$7.40	$37.16
4110000-Public Works Streets Admin	**587,380**	0.086%	$1,463.01	-	$1,463.01	$363.59	$1,826.60
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	$12,196.45	-	$12,196.45	$3,031.07	$15,227.51
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	$26,890.01	-	$26,890.01	$6,682.71	$33,572.72
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	$514.19	-	$514.19	$127.79	$641.98
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	$3,353.08	-	$3,353.08	$833.31	$4,186.39
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	$6,495.13	-	$6,495.13	$1,614.17	$8,109.31
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	$5,788.65	-	$5,788.65	$1,438.60	$7,227.24
5130000-Library Administration	**2,419,485**	0.353%	$6,026.30	-	$6,026.30	$1,497.66	$7,523.96

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

5135000-Library Neighborhood Services	**6,821,049**	0.996%	$16,989.43	-	$16,989.43	$4,222.22	$21,211.65
5200000-PRCS Administration	**3,029,650**	0.442%	$7,546.06	-	$7,546.06	$1,875.35	$9,421.41
5205000-PRCS Recreation	**9,574,605**	1.398%	$23,847.81	-	$23,847.81	$5,926.67	$29,774.48
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	$1,157.94	-	$1,157.94	$287.77	$1,445.72
5215000-PRCS Parks	**14,699,052**	2.146%	$36,611.46	-	$36,611.46	$9,098.69	$45,710.15
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	$1,712.64	-	$1,712.64	$425.63	$2,138.27
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	$5,714.25	-	$5,714.25	$1,420.11	$7,134.36
2805000-Sucessor Agency	**386,974**	0.056%	$963.85	-	$963.85	$239.54	$1,203.39
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	$692.67	-	$692.67	$172.14	$864.81
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	$4,358.79	-	$4,358.79	$1,083.25	$5,442.04
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	$308.16	-	$308.16	$76.58	$384.74
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	$37,233.17	-	$37,233.17	$9,253.20	$46,486.37
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	$4,789.68	-	$4,789.68	$1,190.33	$5,980.02
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	$1,235.42	-	$1,235.42	$307.03	$1,542.45
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	$2,529.78	-	$2,529.78	$628.70	$3,158.49
6004000-Public Utilities Business Support	**2,769,439**	0.404%	$6,897.94	-	$6,897.94	$1,714.28	$8,612.22
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	$2,162.61	-	$2,162.61	$537.45	$2,700.06
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	$6,837.24	-	$6,837.24	$1,699.19	$8,536.43
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	$15,913.36	-	$15,913.36	$3,954.80	$19,868.16
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	$3,366.65	-	$3,366.65	$836.68	$4,203.33
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	$841.29	-	$841.29	$209.08	$1,050.36
6100000-Electric Operations	**10,280,757**	1.501%	$25,606.65	-	$25,606.65	$6,363.78	$31,970.43
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	$44,780.53	-	$44,780.53	$11,128.87	$55,909.40
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	$24,307.00	-	$24,307.00	$6,040.79	$30,347.79
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	$25,160.53	-	$25,160.53	$6,252.91	$31,413.44
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	$2,378.06	-	$2,378.06	$591.00	$2,969.06
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	$1,972.33	-	$1,972.33	$490.16	$2,462.50
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	$16,718.17	-	$16,718.17	$4,154.81	$20,872.98
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	$5,301.58	-	$5,301.58	$1,317.55	$6,619.14
6130000-Elec Capital Projects	**26,409,325**	3.855%	$65,778.66	-	$65,778.66	$16,347.34	$82,126.00
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	$20,005.73	-	$20,005.73	$4,971.83	$24,977.57
6200000-Water Production and Operations	**22,939,223**	3.349%	$57,135.55	-	$57,135.55	$14,199.35	$71,334.90
6205000-Water Field Operations	**14,714,728**	2.148%	$36,650.50	-	$36,650.50	$9,108.40	$45,758.90
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	$24,653.05	-	$24,653.05	$6,126.79	$30,779.84
6230000-Water Capital Projects	**81,605**	0.012%	$203.26	-	$203.26	$50.51	$253.77
6220200-Water Conservation	**794,532**	0.116%	$1,978.97	-	$1,978.97	$491.81	$2,470.78
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	$17,474.96	-	$17,474.96	$4,342.88	$21,817.85
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	$15,306.91	-	$15,306.91	$3,804.08	$19,110.99
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	$40,480.62	-	$40,480.62	$10,060.26	$50,540.88
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	$3,274.85	-	$3,274.85	$813.87	$4,088.72
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	$7,839.95	-	$7,839.95	$1,948.39	$9,788.33
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	$3,137.94	-	$3,137.94	$779.84	$3,917.78
4125420-Sewer SCADA and SPL	**696,934**	0.102%	$1,735.88	-	$1,735.88	$431.40	$2,167.28
4125430-Sewer Warehouse	**180,076**	0.026%	$448.52	-	$448.52	$111.47	$559.99
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	$2,744.85	-	$2,744.85	$682.15	$3,427.01
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	$17,555.69	-	$17,555.69	$4,362.95	$21,918.63
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	$186.49	-	$186.49	$46.35	$232.84
4125910-Sewer Plant Construction Support	**53,824**	0.008%	$134.06	-	$134.06	$33.32	$167.38

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4150000-Public Works Public Parking	**9,524,304**	1.390%	$23,722.53	-	$23,722.53	$5,895.53	$29,618.06
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	$3,874.49	-	$3,874.49	$962.89	$4,837.39
2115100-Workers Compensation	**7,777,836**	1.135%	$19,372.54	-	$19,372.54	$4,814.47	$24,187.01
2320300-Unemployment Trust	**102,133**	0.015%	$254.39	-	$254.39	$63.22	$317.61
2320000-Risk Management	**2,481,236**	0.362%	$6,180.10	-	$6,180.10	$1,535.88	$7,715.99
2315200-Central Store	**976,107**	0.142%	$2,431.22	-	$2,431.22	$604.21	$3,035.43
2215000-Central Garage	**15,701,352**	2.292%	$39,107.92	-	$39,107.92	$9,719.12	$48,827.04
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	$12,280.83	-	$12,280.83	$3,052.04	$15,332.87
4130000-Solid Waste Admin	**750,939**	0.110%	$1,870.39	-	$1,870.39	$464.83	$2,335.22
4130100-Solid Waste Collection	**22,211,459**	3.242%	$55,322.88	-	$55,322.88	$13,748.86	$69,071.75
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	$1,210.63	-	$1,210.63	$300.87	$1,511.50
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	$16,808.10	-	$16,808.10	$4,177.16	$20,985.26
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	$9,554.72	-	$9,554.72	$2,374.54	$11,929.26
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	$344.15	-	$344.15	$85.53	$429.68
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	$22,977.49	-	$22,977.49	$5,710.37	$28,687.87
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	$55,017.23	-	$55,017.23	$13,672.90	$68,690.13
6007000-Public Utilities Admin Safety	**582,722**	0.085%	$1,451.41	-	$1,451.41	$360.70	$1,812.11
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	$1,692.06	-	$1,692.06	$420.51	$2,112.57
2815001-Citywide Economic Development	**6,510,858**	0.950%	$16,216.83	-	$16,216.83	$4,030.21	$20,247.04
2500000-Housing and Human Services Admin	**177,738**	0.026%	$442.70	-	$442.70	$110.02	$552.72
2505000-Homeless Outreach	**3,496,498**	0.510%	$8,708.85	-	$8,708.85	$2,164.33	$10,873.18
2510000-Neighborhoods	**343,428**	0.050%	$855.39	-	$855.39	$212.58	$1,067.97
2535000-Housing Authority	**3,329,012**	0.486%	$8,291.69	-	$8,291.69	$2,060.65	$10,352.34
1165000-Airport Admin	**2,360,627**	0.345%	$5,879.70	-	$5,879.70	$1,461.23	$7,340.92
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	$7,680.22	-	$7,680.22	$1,908.69	$9,588.91
Subtotals	**685,025,514**	100.000%	$1,706,217.81	-	$1,706,217.81	$422,420.02	$2,128,637.82
Direct Billed					-		-
Total Full Functional Cost					$1,706,217.81		$2,128,637.82

Allocation Basis: Net Expenditures by Section

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0200000 City Council
Schedule 3.6

Summary of Allocated Costs

Department	Total	Legislative Support	Citywide Support
0100000-Mayor	$3,325.04	$1,242.92	$2,082.12
0200000-City Council	$6,881.59	$2,485.84	$4,395.75
1100000-City Manager	$21,737.74	$3,812.17	$17,925.57
1200000-City Clerk	$32,641.90	$26,489.71	$6,152.18
1300000-City Attorney	$44,552.84	$26,685.21	$17,867.63
2100000-Human Resources	$15,803.79	$2,639.20	$13,164.59
2200000-General Services	$32,202.26	$4,887.40	$27,314.86
2300000-Finance	$28,927.95	$5,180.65	$23,747.30
2400000-Innovation and Technology	$44,454.03	$1,466.22	$42,987.81
2845000-Citywide Property Services	$1,932.08	-	$1,932.08
1400000-Marketing	$5,690.34	-	$5,690.34
Subtotal for CSD	$238,149.56	$74,889.32	$163,260.24
2800001-Community Development	$12,278.18	$7,233.35	$5,044.83
2810000-Planning	$8,406.77	-	$8,406.77
2825000-Building and Safety	$11,183.52	-	$11,183.52
2840000-Code Enforcement	$10,209.99	-	$10,209.99
3100000-Office of the Police Chief	$15,635.17	-	$15,635.17
3101000-Police Community Services Bureau	$7,072.22	-	$7,072.22
3102000-Police Support Service	$29,830.06	-	$29,830.06
3105000-Police Adminstrative Services	$22,838.00	$2,932.44	$19,905.56
3110000-Police Communications	$17,395.81	-	$17,395.81
3115000-Police Field Operations	$192,615.15	-	$192,615.15
3120000-Police Aviation Unit	$10,387.00	-	$10,387.00
3125000-Police Special Operations	$68,388.98	-	$68,388.98
3130000-Police Central Investigations	$34,182.97	-	$34,182.97
3135000-Police Special Investigations	$21,316.79	-	$21,316.79
3195000-Police Capital	$71.87	-	$71.87

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Full Cost

0200000 City Council
Schedule 3.6

Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Citywide Support
3500000-Fire Administration	$11,521.24	$3,323.43	$8,197.81
3505000-Fire Prevention	$4,660.60	-	$4,660.60
3510000-Fire Operations	$200,660.91	-	$200,660.91
3510100-Fire Operation Paramedic Program	$9,027.70	-	$9,027.70
3515000-Fire Special Services	$2,175.81	-	$2,175.81
3520000-Fire Training	$4,304.27	-	$4,304.27
3595000-Fire Capital	$18.06	-	$18.06
4100000-Public Works Administration	$8,504.08	$8,504.08	-
4100200-Public Works Sundry Gen Govt	$37.16	-	$37.16
4110000-Public Works Streets Admin	$1,826.60	-	$1,826.60
4110100-Public Works Streets Maintenance	$15,227.51	-	$15,227.51
4110110-Public Works Forestry and Landscape	$33,572.72	-	$33,572.72
4110300-Public Works Storm Drain Maintenance	$641.98	-	$641.98
4110400-Public Wrk Signals Maintenance	$4,186.39	-	$4,186.39
4115000-Public Works City Engineering Services	$8,109.31	-	$8,109.31
4120000-Public Works Traffic Engineering	$7,227.24	-	$7,227.24
5130000-Library Administration	$9,576.67	$2,052.71	$7,523.96
5135000-Library Neighborhood Services	$21,211.65	-	$21,211.65
5200000-PRCS Administration	$9,421.41	-	$9,421.41
5205000-PRCS Recreation	$29,774.48	-	$29,774.48
5210000-PRCS Janet Goeske Center	$1,445.72	-	$1,445.72
5215000-PRCS Parks	$51,379.54	$5,669.39	$45,710.15
5215400-PRCS Fairmount Park Golf Course	$2,138.27	-	$2,138.27
5305000-Museum Facilities and Operations	$8,014.09	$879.73	$7,134.36
2805000-Sucessor Agency	$1,789.87	$586.49	$1,203.39
9999991-Public Works Capital Improv Storm	$864.81	-	$864.81
5200111-PRCS Admin Plan and Design Park	$5,442.04	-	$5,442.04
9999993-PW-Cap Imp-Street Projects (433)	$384.74	-	$384.74

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0200000 City Council
Schedule 3.6

Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Citywide Support
6000000-Public Utilities Admin Management	$50,103.05	$3,616.68	$46,486.37
6000030-Public Utilities Admin Mission Square	$5,980.02	-	$5,980.02
6002000-Public Utilities Work Force Developmnt	$1,542.45	-	$1,542.45
6003000-Public Utilities Office Ops Technology	$3,158.49	-	$3,158.49
6004000-Public Utilities Business Support	$8,612.22	-	$8,612.22
6005000-Public Utilities Admin CIS Util Bill	$2,700.06	-	$2,700.06
6010000-Public Utilities Admin Field Services	$8,536.43	-	$8,536.43
6015000-Public Utilities Admn Customer Service	$19,868.16	-	$19,868.16
6020000-Public Utilities Admin Customer	$4,203.33	-	$4,203.33
6025000-Legislative and Regulatory Risk	$1,050.36	-	$1,050.36
6100000-Electric Operations	$31,970.43	-	$31,970.43
6105000-Electric Prod and Oper Field Ops	$55,909.40	-	$55,909.40
6110000-Energy Deliv Engineering	$30,347.79	-	$30,347.79
6120000-Elec Power Supply Operation	$31,413.44	-	$31,413.44
6120110-SONGS Power and Energy Purch	$2,969.06	-	$2,969.06
6120120-SPRINGS Power and Energy Purch	$2,462.50	-	$2,462.50
6120130-RERC Acorn Generating Plant	$20,872.98	-	$20,872.98
6120140-Clearwater Generating Plant	$6,619.14	-	$6,619.14
6130000-Elec Capital Projects	$82,126.00	-	$82,126.00
6020100-Public Utilities Adm Market Pub Benefit	$24,977.57	-	$24,977.57
6200000-Water Production and Operations	$71,334.90	-	$71,334.90
6205000-Water Field Operations	$45,758.90	-	$45,758.90
6210000-Wtr Engineering and Resources	$30,779.84	-	$30,779.84
6230000-Water Capital Projects	$253.77	-	$253.77
6220200-Water Conservation	$2,470.78	-	$2,470.78
4125000-Sewer Systems Admin and Reg Compl	$21,817.85	-	$21,817.85
4125100-Sewer Collection System Maint	$19,110.99	-	$19,110.99
4125200-Sewer Systems Treatment	$50,540.88	-	$50,540.88

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0200000 City Council
Schedule 3.6

Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Citywide Support
4125300-Sewer Environmental Compl	$4,088.72	-	$4,088.72
4125400-Sewer Sys Plant Maintenance	$9,788.33	-	$9,788.33
4125410-Sewer Electrical and Instrum	$3,917.78	-	$3,917.78
4125420-Sewer SCADA and SPL	$2,167.28	-	$2,167.28
4125430-Sewer Warehouse	$559.99	-	$559.99
4125500-Sewer Laboratory Services	$3,427.01	-	$3,427.01
9999995-PW-Sewer Capital Projects (550)	$21,918.63	-	$21,918.63
4125900-Sewer Capital Engnrng Svs	$232.84	-	$232.84
4125910-Sewer Plant Construction Support	$167.38	-	$167.38
4150000-Public Works Public Parking	$29,618.06	-	$29,618.06
4151000-Public Works Parking Enforcmnt	$4,837.39	-	$4,837.39
2115100-Workers Compensation	$24,187.01	-	$24,187.01
2320300-Unemployment Trust	$317.61	-	$317.61
2320000-Risk Management	$7,715.99	-	$7,715.99
2315200-Central Store	$3,035.43	-	$3,035.43
2215000-Central Garage	$48,827.04	-	$48,827.04
5200200-PRCS Adm Special Transit Svs	$15,332.87	-	$15,332.87
4130000-Solid Waste Admin	$2,335.22	-	$2,335.22
4130100-Solid Waste Collection	$69,071.75	-	$69,071.75
4130200-Solid Waste Refuse Disposal	$1,511.50	-	$1,511.50
4130300-Solid Waste Private Hauler	$20,985.26	-	$20,985.26
4130400-Solid Waste Street Sweeping	$11,929.26	-	$11,929.26
4130500-Solid Waste Sundry Gen Govt	$429.68	-	$429.68
1310000-City Attorney-Claim Management	$28,687.87	-	$28,687.87
9999992-PW-Capital Projects (420)	$68,690.13	-	$68,690.13
6007000-Public Utilities Admin Safety	$1,812.11	-	$1,812.11
5230000-PRCS - Youth Innovation Center	$2,112.57	-	$2,112.57
2815001-Citywide Economic Development	$20,247.04	-	$20,247.04

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0200000 City Council
Schedule 3.6

Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Citywide Support
2500000-Housing and Human Services Admin	$2,605.43	$2,052.71	$552.72
2505000-Homeless Outreach	$10,873.18	-	$10,873.18
2510000-Neighborhoods	$1,067.97	-	$1,067.97
2535000-Housing Authority	$10,645.59	$293.24	$10,352.34
1165000-Airport Admin	$7,340.92	-	$7,340.92
5240000-Arts & Cultural Affairs	$9,588.91	-	$9,588.91
Totals	$2,240,671.39	$112,033.57	$2,128,637.82
Direct Billed	-	-	-
Total Full Functional Cost	$2,240,671.39	$112,033.57	$2,128,637.82
Less Direct Billed	-	-	-
Less CSD Amounts	($238,149.56)	($74,889.32)	($163,260.24)
Total Receiving Department Allocation	$2,002,521.83	$37,144.25	$1,965,377.58

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1100000 City Manager
Narrative **Schedule 4.1**

Internal Audit- Allocates the cost of City Manager Internal Audit Support based on FTEs.

Public Relations- Allocates the cost of City Manager Public Relations Support based on expenditures.

General Citywide Support- Allocates the cost of City Manager General Citywide Support based on Full Time Equivalents.

Community Police Review- Not further allocated

Office of Sustainability- Allocates the cost of the City Manager Office of Sustainability based on expenditures.

Intergovernmental Relations- Allocates the cost of the City Manager Intergovernmental Relations based on Agenda Items.

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1100000 City Manager
Schedule 4.2

Labor Distribution Summary

No Labor Distribution

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1100000 City Manager
Schedule 4.3

Schedule of costs to be allocated

		Amount	General & Admin	Internal Audit	Public Relations	General Citywide Support	Community Police Review	Office of Sustainability	Intergovernmental Relations
Sal Total %				*0.000%*	*0.000%*	*0.000%*	*0.000%*	*0.000%*	*0.000%*
Wages and Benefits									
Salaries		-	-	-	-	-	-	-	-
Benefits		-	-	-	-	-	-	-	-
Wages and Benefits Subtotal		-	-	-	-	-	-	-	-
Service And Supplies	**DIST**								
411100 - Salaries - Regular	*PROP*	$1,867,490.00	-	$93,966.00	$138,356.00	$1,525,334.00	-	-	$109,834.00
411110 - Salaries-Part Time Non-Bene	*PROP*	$123,461.00	-	-	-	$123,461.00	-	-	-
411115 - Salaries-Additional Pay PERS	*PROP*	$1,177.00	-	-	-	$1,177.00	-	-	-
411116 - Salaries-Addtl Pay Non-PERS	*PROP*	$16,030.00	-	-	-	$16,030.00	-	-	-
411510 - Accrued Payroll	*PROP*	$7,769.00	-	$4,477.00	$190.00	($499.00)	-	-	$3,601.00
412210 - Workers Compensation Ins	*PROP*	$15,210.00	-	$1,170.00	$1,170.00	$11,700.00	$1,170.00	-	-
412220 - Health Insurance	*PROP*	$139,468.00	-	$12,128.00	$2,000.00	$116,204.00	-	-	$9,136.00
412222 - Dental Insurance	*PROP*	$5,131.00	-	$360.00	-	$4,385.00	-	-	$386.00
412230 - Life Insurance	*PROP*	$10,778.00	-	$507.00	$783.00	$8,876.00	-	-	$612.00
412240 - Unemployment Insurance	*PROP*	$1,679.00	-	$179.00	$107.00	$1,312.00	-	-	$81.00
412250 - Disability Insurance	*PROP*	-	-	-	-	-	-	-	-
412317 - PERS Normal - Misc	*PROP*	-	-	-	-	-	-	-	-
412318 - PERS UAL - Misc	*PROP*	-	-	-	-	-	-	-	-
412320 - Medicare OASDI	*PROP*	$33,497.00	-	$1,445.00	$2,449.00	$27,799.00	-	-	$1,804.00
412330 - City Retirement Plan	*PROP*	$833.00	-	-	-	$833.00	-	-	-
412400 - Deferred Compensation	*PROP*	$45,550.00	-	$700.00	$1,200.00	$42,450.00	-	-	$1,200.00
412500 - Automobile/Expense Allowance	*PROP*	$22,800.00	-	-	-	$22,800.00	-	-	-
413120 - Overtime At 1.5 Rate	*PROP*	$5,097.00	-	-	-	$5,097.00	-	-	-
421000 - Professional Services	*PROP*	$469,375.00	-	$9,111.00	-	$371,855.00	$88,409.00	-	-
422100 - Telephone	*PROP*	$426.00	-	-	$31.00	$395.00	-	-	-
422120 - Telephone - Cellular	*PROP*	$12,438.00	-	-	$585.00	$11,853.00	-	-	-
423400 - Motor Pool Equipment Rental	*PROP*	$12,176.00	-	-	-	$12,176.00	-	-	-
424220 - All Other Equip Maint/Repair	*PROP*	-	-	-	-	-	-	-	-
425100 - Advertising Expense	*PROP*	-	-	-	-	-	-	-	-
425200 - Periodicals & Dues	*PROP*	$282,155.00	-	$170.00	$657.00	$278,680.00	$500.00	-	$2,148.00
425400 - General Office Expense	*PROP*	$27,279.00	-	-	-	$26,693.00	$586.00	-	-
425500 - Postage	*PROP*	$129.00	-	-	-	$35.00	$94.00	-	-
425600 - Central Printing Charges	*PROP*	$14,281.00	-	-	-	$14,159.00	$122.00	-	-
425610 - Outside Printing Expense	*PROP*	$2,453.00	-	-	-	$2,453.00	-	-	-
425700 - Software Purchase/Licensing	*PROP*	$1,571.00	-	-	-	$1,477.00	$94.00	-	-
425800 - Computer Equip Purc Undr $50	*PROP*	$14,732.00	-	$70.00	-	$14,662.00	-	-	-
426800 - Special Department Supplies	*PROP*	$5,492.00	-	-	-	$4,997.00	$495.00	-	-
427100 - Travel & Meeting Expense	*PROP*	$71,810.00	-	$3,028.00	$3,061.00	$53,181.00	$6,018.00	-	$6,522.00
427200 - Training	*PROP*	$4,147.00	-	$1,395.00	$840.00	$1,172.00	$655.00	-	$85.00

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428400 - Liability Insurance	*PROP*	$20,260.00	-	$1,560.00	$1,560.00	$15,580.00	$1,560.00	-	-
882510 - Utilization Chgs from 510 Fund	*PROP*	$48,372.00	-	-	-	$48,372.00	-	-	-
884101 - Interfund Services from 101 Fd	*PROP*	$10,711.00	-	-	-	$10,711.00	-	-	-
892510 - Utilization Chgs to 510 Fund	*PROP*	($134,390.00)	-	-	-	($134,390.00)	-	-	-
411210 - Vacation	*PROP*	$94,771.00	-	-	$3,239.00	$87,319.00	-	-	$4,213.00
411220 - Holidays & Special Days Off	*PROP*	$118,600.00	-	$6,346.00	$8,717.00	$96,631.00	-	-	$6,906.00
411240 - Sick Leave	*PROP*	$27,187.00	-	$649.00	$1,356.00	$25,182.00	-	-	-
411245 - Family Illness Sick Leave	*PROP*	$6,545.00	-	-	-	$6,545.00	-	-	-
411292 - Administrative Leave	*PROP*	$71,096.00	-	$2,885.00	$4,820.00	$59,298.00	-	-	$4,093.00
411410 - Vacation Payoffs	*PROP*	$78,555.00	-	-	$9,038.00	$69,517.00	-	-	-
412310 - PERS Retirement	*PROP*	$277,426.00	-	$14,268.00	$21,501.00	$224,476.00	-	-	$17,181.00
427110 - Mayor C Mgr D/Head Travel Mt	*PROP*	$1,852.00	-	-	-	$1,852.00	-	-	-
463300 - Off Furn & Equip Cap Lease	*PROP*	$1,978.00	-	-	-	$989.00	$989.00	-	-
894101 - Interfund Services to 101 Fund	*PROP*	($14,954.00)	-	-	-	($14,954.00)	-	-	-
421001 - Prof Services/Internal	*PROP*	$3,238.00	-	-	$25.00	$2,057.00	$1,156.00	-	-
411502 - Salaries - Grant Benefits	*PROP*	($21,543.00)	-	-	-	($21,543.00)	-	-	-
426200 - Clothing/Linen/Safety Supplies	*PROP*	$303.00	-	-	-	$303.00	-	-	-
894215 - Interfund Services to 215 Fund	*PROP*	($147,752.00)	-	-	-	($147,752.00)	-	-	-
413230 - Holiday O/T-Strt/Subj To Retir	*PROP*	$271.00	-	-	-	$271.00	-	-	-
411280 - Jury Duty	*PROP*	$1,085.00	-	-	-	$1,085.00	-	-	-
411500 - Salaries - Grants	*PROP*	-	-	-	-	-	-	-	-
450008 - Model Deaf Community Prograı	*PROP*	$3,626.00	-	-	-	$3,626.00	-	-	-
452005 - Education Reimbursement Proç	*PROP*	$8,062.00	-	-	-	$8,062.00	-	-	-
892101 - Utilization Chgs to 101 Fund	*PROP*	($35,116.00)	-	-	-	($35,116.00)	-	-	-
894432 - Interfund Services to 432 Fund	*PROP*	($878.00)	-	-	-	($878.00)	-	-	-
882101 - Utilization Chgs from 101 Fund	*PROP*	$54,241.00	-	-	-	-	$54,241.00	-	-
462300 - Office Furniture & Equipment	*PROP*	-	-	-	-	-	-	-	-
892520 - Utilization Chgs to 520 Fund	*PROP*	($34,390.00)	-	-	-	($34,390.00)	-	-	-
892550 - Utilization Chgs to 550 Fund	*PROP*	($34,390.00)	-	-	-	($34,390.00)	-	-	-
Services and Supplies Subtotal		$3,619,200.00	-	$154,414.00	$201,685.00	$2,939,210.00	$156,089.00	-	$167,802.00
Cost Adjustments									
Cost Adjustments Subtotal		-	-	-	-	-	-	-	-
Reallocate Admin			-	-	-	-	-	-	-
Functional Costs		$3,619,200.00	-	$154,414.00	$201,685.00	$2,939,210.00	$156,089.00	-	$167,802.00
	Exp Total %		*0.000%*	*4.267%*	*5.573%*	*81.212%*	*4.313%*	*0.000%*	*4.636%*

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1100000 City Manager
Schedule 4.4

Service to Service Costs

Department	First Incoming	Second Incoming	Internal Audit	Public Relations	General Citywide Support	Community Police Review	Office of Sustainability	Intergovernmental Relations
0000001-Building	$58,007.91	-	$2,474.92	$3,232.57	$47,109.15	$2,501.77	-	$2,689.50
0100000-Mayor	$8,246.15	$1,504.50	$416.01	$543.37	$7,918.66	$420.53	-	$452.08
0200000-City Council	$17,387.07	$4,350.68	$927.45	$1,211.37	$17,653.57	$937.51	-	$1,007.86
1100000-City Manager	-	$30,398.14	$1,296.94	$1,693.98	$24,686.82	$1,311.01	-	$1,409.39
1200000-City Clerk	-	$45,562.18	$1,943.92	$2,539.02	$37,001.77	$1,965.01	-	$2,112.46
1300000-City Attorney	-	$247,489.49	$10,559.20	$13,791.70	$200,990.16	$10,673.74	-	$11,474.70
2100000-Human Resources	-	$33,114.46	$1,412.84	$1,845.35	$26,892.78	$1,428.16	-	$1,535.33
2200000-General Services	-	$137,626.54	$5,871.87	$7,669.43	$111,768.71	$5,935.56	-	$6,380.97
2300000-Finance	-	$58,628.95	$2,501.42	$3,267.18	$47,613.50	$2,528.55	-	$2,718.30
2400000-Innovation and Technology	-	$97,726.51	$4,169.52	$5,445.95	$79,365.26	$4,214.75	-	$4,531.03
7222100-Non Departmental City Occupancy	-	$90,564.06	$3,863.94	$5,046.81	$73,548.52	$3,905.85	-	$4,198.95
7241300-Non Departmental Employee Parking	-	$7,873.19	$335.91	$438.74	$6,393.94	$339.56	-	$365.04
1400000-Marketing	-	$14,463.74	$617.10	$806.01	$11,746.23	$623.79	-	$670.60
Subtotals	$83,641.12	$769,302.44	$36,391.03	$47,531.48	$692,689.06	$36,785.78	-	$39,546.21
Functional Costs	$3,619,200.00		$154,414.00	$201,685.00	$2,939,210.00	$156,089.00		$167,802.00
Total Allocated Costs	$4,472,143.56		$190,805.03	$249,216.48	$3,631,899.06	$192,874.78		$207,348.21

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Full Cost

1100000 City Manager
Schedule 4.5.1

Detail Allocation - Internal Audit

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**8**	0.311%	$491.49	-	$491.49	-	$491.49
0200000-City Council	**18**	0.702%	$1,109.81	-	$1,109.81	-	$1,109.81
1100000-City Manager	**18**	0.723%	$1,141.52	-	$1,141.52	-	$1,141.52
1200000-City Clerk	**12**	0.482%	$761.01	-	$761.01	$160.90	$921.91
1300000-City Attorney	**35**	1.405%	$2,219.61	-	$2,219.61	$469.29	$2,688.91
2100000-Human Resources	**35**	1.405%	$2,219.61	-	$2,219.61	$469.29	$2,688.91
2200000-General Services	**31**	1.244%	$1,965.94	-	$1,965.94	$415.66	$2,381.60
2300000-Finance	**49**	1.967%	$3,107.46	-	$3,107.46	$657.01	$3,764.47
2400000-Innovation and Technology	**62**	2.489%	$3,931.89	-	$3,931.89	$831.32	$4,763.21
2845000-Citywide Property Services	**5**	0.201%	$317.09	-	$317.09	$67.04	$384.13
1400000-Marketing	**18**	0.704%	$1,112.98	-	$1,112.98	$235.32	$1,348.30
2800001-Community Development	**10**	0.401%	$634.18	-	$634.18	$134.08	$768.26
2810000-Planning	**30**	1.204%	$1,902.53	-	$1,902.53	$402.25	$2,304.78
2825000-Building and Safety	**25**	1.004%	$1,585.44	-	$1,585.44	$335.21	$1,920.65
2840000-Code Enforcement	**23**	0.923%	$1,458.60	-	$1,458.60	$308.39	$1,767.00
3100000-Office of the Police Chief	**12**	0.482%	$761.01	-	$761.01	$160.90	$921.91
3101000-Police Community Services Bureau	**14**	0.562%	$887.85	-	$887.85	$187.72	$1,075.56
3102000-Police Support Service	**63**	2.529%	$3,995.30	-	$3,995.30	$844.73	$4,840.03
3105000-Police Adminstrative Services	**16**	0.642%	$1,014.68	-	$1,014.68	$214.53	$1,229.22
3110000-Police Communications	**52**	2.087%	$3,297.71	-	$3,297.71	$697.24	$3,994.95
3115000-Police Field Operations	**200**	8.028%	$12,683.51	-	$12,683.51	$2,681.68	$15,365.19
3120000-Police Aviation Unit	**9**	0.361%	$570.76	-	$570.76	$120.68	$691.43
3125000-Police Special Operations	**75**	3.011%	$4,756.31	-	$4,756.31	$1,005.63	$5,761.95
3130000-Police Central Investigations	**39**	1.566%	$2,473.28	-	$2,473.28	$522.93	$2,996.21
3135000-Police Special Investigations	**26**	1.044%	$1,648.86	-	$1,648.86	$348.62	$1,997.47
3500000-Fire Administration	**7**	0.281%	$443.92	-	$443.92	$93.86	$537.78
3505000-Fire Prevention	**12**	0.482%	$761.01	-	$761.01	$160.90	$921.91
3510000-Fire Operations	**205**	8.229%	$13,000.59	-	$13,000.59	$2,748.73	$15,749.32
3515000-Fire Special Services	**5**	0.201%	$317.09	-	$317.09	$67.04	$384.13
3520000-Fire Training	**4**	0.161%	$253.67	-	$253.67	$53.63	$307.30
4100000-Public Works Administration	**9**	0.361%	$570.76	-	$570.76	$120.68	$691.43
4110000-Public Works Streets Admin	**3**	0.120%	$190.25	-	$190.25	$40.23	$230.48
4110100-Public Works Streets Maintenance	**55**	2.208%	$3,487.96	-	$3,487.96	$737.46	$4,225.43
4110110-Public Works Forestry and Landscape	**9**	0.361%	$570.76	-	$570.76	$120.68	$691.43
4110300-Public Works Storm Drain Maintenance	**6**	0.241%	$380.51	-	$380.51	$80.45	$460.96
4110400-Public Wrk Signals Maintenance	**6**	0.241%	$380.51	-	$380.51	$80.45	$460.96
4115000-Public Works City Engineering Services	**45**	1.806%	$2,853.79	-	$2,853.79	$603.38	$3,457.17
4120000-Public Works Traffic Engineering	**7**	0.281%	$443.92	-	$443.92	$93.86	$537.78
5130000-Library Administration	**8**	0.321%	$507.34	-	$507.34	$107.27	$614.61
5135000-Library Neighborhood Services	**60**	2.409%	$3,805.05	-	$3,805.05	$804.51	$4,609.56
5200000-PRCS Administration	**12**	0.482%	$761.01	-	$761.01	$160.90	$921.91
5205000-PRCS Recreation	**101**	4.038%	$6,379.80	-	$6,379.80	$1,348.89	$7,728.69

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5215000-PRCS Parks	**37**	1.465%	$2,314.74	-	$2,314.74	$489.41	$2,804.15
5215400-PRCS Fairmount Park Golf Course	**3**	0.120%	$190.25	-	$190.25	$40.23	$230.48
5305000-Museum Facilities and Operations	**14**	0.542%	$856.14	-	$856.14	$181.01	$1,037.15
2805000-Sucessor Agency	**3**	0.120%	$190.25	-	$190.25	$40.23	$230.48
6000000-Public Utilities Admin Management	**36**	1.445%	$2,283.03	-	$2,283.03	$482.70	$2,765.73
6003000-Public Utilities Office Ops Technology	**1**	0.040%	$63.42	-	$63.42	$13.41	$76.83
6004000-Public Utilities Business Support	**11**	0.442%	$697.59	-	$697.59	$147.49	$845.09
6005000-Public Utilities Admin CIS Util Bill	**13**	0.522%	$824.43	-	$824.43	$174.31	$998.74
6010000-Public Utilities Admin Field Services	**39**	1.566%	$2,473.28	-	$2,473.28	$522.93	$2,996.21
6015000-Public Utilities Admn Customer Service	**49**	1.967%	$3,107.46	-	$3,107.46	$657.01	$3,764.47
6020000-Public Utilities Admin Customer	**22**	0.883%	$1,395.19	-	$1,395.19	$294.99	$1,690.17
6025000-Legislative and Regulatory Risk	**1**	0.040%	$63.42	-	$63.42	$13.41	$76.83
6100000-Electric Operations	**64**	2.569%	$4,058.72	-	$4,058.72	$858.14	$4,916.86
6105000-Electric Prod and Oper Field Ops	**72**	2.890%	$4,566.06	-	$4,566.06	$965.41	$5,531.47
6110000-Energy Deliv Engineering	**75**	3.011%	$4,756.31	-	$4,756.31	$1,005.63	$5,761.95
6120000-Elec Power Supply Operation	**50**	2.007%	$3,170.88	-	$3,170.88	$670.42	$3,841.30
6120130-RERC Acorn Generating Plant	**17**	0.682%	$1,078.10	-	$1,078.10	$227.94	$1,306.04
6120140-Clearwater Generating Plant	**5**	0.201%	$317.09	-	$317.09	$67.04	$384.13
6200000-Water Production and Operations	**42**	1.686%	$2,663.54	-	$2,663.54	$563.15	$3,226.69
6205000-Water Field Operations	**85**	3.412%	$5,390.49	-	$5,390.49	$1,139.72	$6,530.21
6210000-Wtr Engineering and Resources	**38**	1.525%	$2,409.87	-	$2,409.87	$509.52	$2,919.39
4125000-Sewer Systems Admin and Reg Compl	**14**	0.562%	$887.85	-	$887.85	$187.72	$1,075.56
4125100-Sewer Collection System Maint	**19**	0.763%	$1,204.93	-	$1,204.93	$254.76	$1,459.69
4125200-Sewer Systems Treatment	**29**	1.164%	$1,839.11	-	$1,839.11	$388.84	$2,227.95
4125300-Sewer Environmental Compl	**10**	0.401%	$634.18	-	$634.18	$134.08	$768.26
4125400-Sewer Sys Plant Maintenance	**17**	0.682%	$1,078.10	-	$1,078.10	$227.94	$1,306.04
4125410-Sewer Electrical and Instrum	**9**	0.361%	$570.76	-	$570.76	$120.68	$691.43
4125420-Sewer SCADA and SPL	**3**	0.120%	$190.25	-	$190.25	$40.23	$230.48
4125430-Sewer Warehouse	**2**	0.080%	$126.84	-	$126.84	$26.82	$153.65
4125500-Sewer Laboratory Services	**5**	0.201%	$317.09	-	$317.09	$67.04	$384.13
4125900-Sewer Capital Engnrng Svs	**7**	0.281%	$443.92	-	$443.92	$93.86	$537.78
4125910-Sewer Plant Construction Support	**2**	0.080%	$126.84	-	$126.84	$26.82	$153.65
4150000-Public Works Public Parking	**3**	0.120%	$190.25	-	$190.25	$40.23	$230.48
4151000-Public Works Parking Enforcmnt	**16**	0.642%	$1,014.68	-	$1,014.68	$214.53	$1,229.22
2115100-Workers Compensation	**5**	0.201%	$317.09	-	$317.09	$67.04	$384.13
2320000-Risk Management	**11**	0.442%	$697.59	-	$697.59	$147.49	$845.09
2315200-Central Store	**9**	0.361%	$570.76	-	$570.76	$120.68	$691.43
2215000-Central Garage	**38**	1.525%	$2,409.87	-	$2,409.87	$509.52	$2,919.39
5200200-PRCS Adm Special Transit Svs	**48**	1.937%	$3,059.90	-	$3,059.90	$646.96	$3,706.85
4130000-Solid Waste Admin	**4**	0.161%	$253.67	-	$253.67	$53.63	$307.30
4130100-Solid Waste Collection	**45**	1.806%	$2,853.79	-	$2,853.79	$603.38	$3,457.17
4130400-Solid Waste Street Sweeping	**13**	0.522%	$824.43	-	$824.43	$174.31	$998.74
1310000-City Attorney-Claim Management	**3**	0.120%	$190.25	-	$190.25	$40.23	$230.48
6015311-RPU Customer Service Call Center	**14**	0.562%	$887.85	-	$887.85	$187.72	$1,075.56
6007000-Public Utilities Admin Safety	**4**	0.161%	$253.67	-	$253.67	$53.63	$307.30
5230000-PRCS - Youth Innovation Center	**4**	0.161%	$253.67	-	$253.67	$53.63	$307.30
2815001-Citywide Economic Development	**13**	0.502%	$792.72	-	$792.72	$167.61	$960.32
2500000-Housing and Human Services Admin	**4**	0.161%	$253.67	-	$253.67	$53.63	$307.30

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2505000-Homeless Outreach	**9**	0.361%	$570.76	-	$570.76	$120.68	$691.43
2510000-Neighborhoods	**4**	0.161%	$253.67	-	$253.67	$53.63	$307.30
2535000-Housing Authority	**7**	0.281%	$443.92	-	$443.92	$93.86	$537.78
1165000-Airport Admin	**7**	0.281%	$443.92	-	$443.92	$93.86	$537.78
Subtotals	**2,491**	100.000%	$157,982.57	-	$157,982.57	$32,822.47	$190,805.03
Direct Billed					-		-
Total Full Functional Cost					$157,982.57		$190,805.03

Allocation Basis: Number of FTEs per Department

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1100000 City Manager
Schedule 4.5.2

Detail Allocation - Public Relations

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	$251.81	-	$251.81	-	$251.81
0200000-City Council	**1,764,839**	0.258%	$531.61	-	$531.61	-	$531.61
1100000-City Manager	**5,764,340**	0.841%	$1,736.36	-	$1,736.36	-	$1,736.36
1200000-City Clerk	**1,978,363**	0.289%	$595.93	-	$595.93	$125.34	$721.27
1300000-City Attorney	**5,745,709**	0.839%	$1,730.74	-	$1,730.74	$364.02	$2,094.77
2100000-Human Resources	**4,233,349**	0.618%	$1,275.19	-	$1,275.19	$268.21	$1,543.39
2200000-General Services	**8,783,661**	1.282%	$2,645.85	-	$2,645.85	$556.50	$3,202.35
2300000-Finance	**7,636,439**	1.115%	$2,300.28	-	$2,300.28	$483.81	$2,784.09
2400000-Innovation and Technology	**13,823,627**	2.018%	$4,164.01	-	$4,164.01	$875.81	$5,039.82
2845000-Citywide Property Services	**621,302**	0.091%	$187.15	-	$187.15	$39.36	$226.51
1400000-Marketing	**1,829,847**	0.267%	$551.19	-	$551.19	$115.93	$667.13
2800001-Community Development	**1,622,270**	0.237%	$488.67	-	$488.67	$102.78	$591.45
2810000-Planning	**2,703,373**	0.395%	$814.32	-	$814.32	$171.27	$985.60
2825000-Building and Safety	**3,596,295**	0.525%	$1,083.29	-	$1,083.29	$227.85	$1,311.14
2840000-Code Enforcement	**3,283,235**	0.479%	$988.99	-	$988.99	$208.01	$1,197.00
3100000-Office of the Police Chief	**5,027,813**	0.734%	$1,514.50	-	$1,514.50	$318.54	$1,833.04
3101000-Police Community Services Bureau	**2,274,221**	0.332%	$685.05	-	$685.05	$144.09	$829.14
3102000-Police Support Service	**9,592,476**	1.400%	$2,889.48	-	$2,889.48	$607.74	$3,497.22
3105000-Police Adminstrative Services	**6,401,046**	0.934%	$1,928.15	-	$1,928.15	$405.54	$2,333.69
3110000-Police Communications	**5,593,985**	0.817%	$1,685.04	-	$1,685.04	$354.41	$2,039.45
3115000-Police Field Operations	**61,939,414**	9.042%	$18,657.63	-	$18,657.63	$3,924.23	$22,581.86
3120000-Police Aviation Unit	**3,340,155**	0.488%	$1,006.13	-	$1,006.13	$211.62	$1,217.75
3125000-Police Special Operations	**21,991,900**	3.210%	$6,624.48	-	$6,624.48	$1,393.32	$8,017.80
3130000-Police Central Investigations	**10,992,246**	1.605%	$3,311.13	-	$3,311.13	$696.42	$4,007.55
3135000-Police Special Investigations	**6,854,859**	1.001%	$2,064.85	-	$2,064.85	$434.30	$2,499.14
3195000-Police Capital	**23,112**	0.003%	$6.96	-	$6.96	$1.46	$8.43
3500000-Fire Administration	**2,636,176**	0.385%	$794.08	-	$794.08	$167.02	$961.10
3505000-Fire Prevention	**1,498,713**	0.219%	$451.45	-	$451.45	$94.95	$546.40
3510000-Fire Operations	**64,526,694**	9.420%	$19,436.98	-	$19,436.98	$4,088.15	$23,525.13
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	$874.47	-	$874.47	$183.93	$1,058.39
3515000-Fire Special Services	**699,676**	0.102%	$210.76	-	$210.76	$44.33	$255.09
3520000-Fire Training	**1,384,128**	0.202%	$416.93	-	$416.93	$87.69	$504.63
3595000-Fire Capital	**5,806**	0.001%	$1.75	-	$1.75	$0.37	$2.12
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	$3.60	-	$3.60	$0.76	$4.36
4110000-Public Works Streets Admin	**587,380**	0.086%	$176.93	-	$176.93	$37.21	$214.15
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	$1,475.01	-	$1,475.01	$310.24	$1,785.25
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	$3,252.02	-	$3,252.02	$683.99	$3,936.01
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	$62.19	-	$62.19	$13.08	$75.26
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	$405.51	-	$405.51	$85.29	$490.80
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	$785.51	-	$785.51	$165.21	$950.72
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	$700.07	-	$700.07	$147.24	$847.31
5130000-Library Administration	**2,419,485**	0.353%	$728.81	-	$728.81	$153.29	$882.10

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5135000-Library Neighborhood Services	**6,821,049**	0.996%	$2,054.66	-	$2,054.66	$432.15	$2,486.82
5200000-PRCS Administration	**3,029,650**	0.442%	$912.60	-	$912.60	$191.95	$1,104.55
5205000-PRCS Recreation	**9,574,605**	1.398%	$2,884.10	-	$2,884.10	$606.61	$3,490.71
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	$140.04	-	$140.04	$29.45	$169.49
5215000-PRCS Parks	**14,699,052**	2.146%	$4,427.70	-	$4,427.70	$931.27	$5,358.98
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	$207.12	-	$207.12	$43.56	$250.69
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	$691.07	-	$691.07	$145.35	$836.42
2805000-Sucessor Agency	**386,974**	0.056%	$116.57	-	$116.57	$24.52	$141.08
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	$83.77	-	$83.77	$17.62	$101.39
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	$527.14	-	$527.14	$110.87	$638.01
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	$37.27	-	$37.27	$7.84	$45.11
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	$4,502.89	-	$4,502.89	$947.09	$5,449.98
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	$579.25	-	$579.25	$121.83	$701.09
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	$149.41	-	$149.41	$31.42	$180.83
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	$305.95	-	$305.95	$64.35	$370.30
6004000-Public Utilities Business Support	**2,769,439**	0.404%	$834.22	-	$834.22	$175.46	$1,009.68
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	$261.54	-	$261.54	$55.01	$316.55
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	$826.88	-	$826.88	$173.92	$1,000.80
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	$1,924.53	-	$1,924.53	$404.78	$2,329.31
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	$407.15	-	$407.15	$85.64	$492.79
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	$101.74	-	$101.74	$21.40	$123.14
6100000-Electric Operations	**10,280,757**	1.501%	$3,096.81	-	$3,096.81	$651.35	$3,748.16
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	$5,415.65	-	$5,415.65	$1,139.07	$6,554.72
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	$2,939.63	-	$2,939.63	$618.29	$3,557.92
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	$3,042.86	-	$3,042.86	$640.00	$3,682.86
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	$287.60	-	$287.60	$60.49	$348.09
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	$238.53	-	$238.53	$50.17	$288.70
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	$2,021.86	-	$2,021.86	$425.25	$2,447.11
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	$641.16	-	$641.16	$134.85	$776.02
6130000-Elec Capital Projects	**26,409,325**	3.855%	$7,955.12	-	$7,955.12	$1,673.19	$9,628.31
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	$2,419.45	-	$2,419.45	$508.88	$2,928.33
6200000-Water Production and Operations	**22,939,223**	3.349%	$6,909.84	-	$6,909.84	$1,453.34	$8,363.18
6205000-Water Field Operations	**14,714,728**	2.148%	$4,432.43	-	$4,432.43	$932.27	$5,364.69
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	$2,981.48	-	$2,981.48	$627.09	$3,608.57
6230000-Water Capital Projects	**81,605**	0.012%	$24.58	-	$24.58	$5.17	$29.75
6220200-Water Conservation	**794,532**	0.116%	$239.33	-	$239.33	$50.34	$289.67
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	$2,113.38	-	$2,113.38	$444.50	$2,557.89
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	$1,851.18	-	$1,851.18	$389.36	$2,240.54
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	$4,895.63	-	$4,895.63	$1,029.69	$5,925.32
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	$396.05	-	$396.05	$83.30	$479.35
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	$948.14	-	$948.14	$199.42	$1,147.57
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	$379.49	-	$379.49	$79.82	$459.31
4125420-Sewer SCADA and SPL	**696,934**	0.102%	$209.93	-	$209.93	$44.15	$254.09
4125430-Sewer Warehouse	**180,076**	0.026%	$54.24	-	$54.24	$11.41	$65.65
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	$331.96	-	$331.96	$69.82	$401.78
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	$2,123.14	-	$2,123.14	$446.56	$2,569.70
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	$22.55	-	$22.55	$4.74	$27.30
4125910-Sewer Plant Construction Support	**53,824**	0.008%	$16.21	-	$16.21	$3.41	$19.62

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

4150000-Public Works Public Parking	**9,524,304**	1.390%	$2,868.95	-	$2,868.95	$603.42	$3,472.37
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	$468.57	-	$468.57	$98.55	$567.13
2115100-Workers Compensation	**7,777,836**	1.135%	$2,342.87	-	$2,342.87	$492.77	$2,835.64
2320300-Unemployment Trust	**102,133**	0.015%	$30.76	-	$30.76	$6.47	$37.24
2320000-Risk Management	**2,481,236**	0.362%	$747.41	-	$747.41	$157.20	$904.61
2315200-Central Store	**976,107**	0.142%	$294.03	-	$294.03	$61.84	$355.87
2215000-Central Garage	**15,701,352**	2.292%	$4,729.62	-	$4,729.62	$994.77	$5,724.40
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	$1,485.22	-	$1,485.22	$312.38	$1,797.60
4130000-Solid Waste Admin	**750,939**	0.110%	$226.20	-	$226.20	$47.58	$273.78
4130100-Solid Waste Collection	**22,211,459**	3.242%	$6,690.62	-	$6,690.62	$1,407.23	$8,097.85
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	$146.41	-	$146.41	$30.79	$177.21
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	$2,032.73	-	$2,032.73	$427.54	$2,460.27
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	$1,155.53	-	$1,155.53	$243.04	$1,398.56
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	$41.62	-	$41.62	$8.75	$50.38
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	$2,778.84	-	$2,778.84	$584.47	$3,363.31
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	$6,653.66	-	$6,653.66	$1,399.45	$8,053.11
6007000-Public Utilities Admin Safety	**582,722**	0.085%	$175.53	-	$175.53	$36.92	$212.45
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	$204.63	-	$204.63	$43.04	$247.67
2815001-Citywide Economic Development	**6,510,858**	0.950%	$1,961.23	-	$1,961.23	$412.50	$2,373.73
2500000-Housing and Human Services Admin	**177,738**	0.026%	$53.54	-	$53.54	$11.26	$64.80
2505000-Homeless Outreach	**3,496,498**	0.510%	$1,053.23	-	$1,053.23	$221.52	$1,274.75
2510000-Neighborhoods	**343,428**	0.050%	$103.45	-	$103.45	$21.76	$125.21
2535000-Housing Authority	**3,329,012**	0.486%	$1,002.78	-	$1,002.78	$210.91	$1,213.69
1165000-Airport Admin	**2,360,627**	0.345%	$711.08	-	$711.08	$149.56	$860.64
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	$928.83	-	$928.83	$195.36	$1,124.19
Subtotals	**685,025,514**	100.000%	$206,346.02	-	$206,346.02	$42,870.46	$249,216.48
Direct Billed					-		-
Total Full Functional Cost					$206,346.02		$249,216.48

Allocation Basis: Net Expenditures by Section

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1100000 City Manager
Schedule 4.5.3

Detail Allocation - General Citywide Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**8**	0.311%	$9,355.24	-	$9,355.24	-	$9,355.24
0200000-City Council	**18**	0.702%	$21,124.74	-	$21,124.74	-	$21,124.74
1100000-City Manager	**18**	0.723%	$21,728.30	-	$21,728.30	-	$21,728.30
1200000-City Clerk	**12**	0.482%	$14,485.53	-	$14,485.53	$3,062.69	$17,548.22
1300000-City Attorney	**35**	1.405%	$42,249.47	-	$42,249.47	$8,932.84	$51,182.31
2100000-Human Resources	**35**	1.405%	$42,249.47	-	$42,249.47	$8,932.84	$51,182.31
2200000-General Services	**31**	1.244%	$37,420.96	-	$37,420.96	$7,911.94	$45,332.90
2300000-Finance	**49**	1.967%	$59,149.26	-	$59,149.26	$12,505.97	$71,655.23
2400000-Innovation and Technology	**62**	2.489%	$74,841.92	-	$74,841.92	$15,823.89	$90,665.81
2845000-Citywide Property Services	**5**	0.201%	$6,035.64	-	$6,035.64	$1,276.12	$7,311.76
1400000-Marketing	**18**	0.704%	$21,185.09	-	$21,185.09	$4,479.18	$25,664.27
2800001-Community Development	**10**	0.401%	$12,071.28	-	$12,071.28	$2,552.24	$14,623.52
2810000-Planning	**30**	1.204%	$36,213.83	-	$36,213.83	$7,656.72	$43,870.55
2825000-Building and Safety	**25**	1.004%	$30,178.19	-	$30,178.19	$6,380.60	$36,558.79
2840000-Code Enforcement	**23**	0.923%	$27,763.94	-	$27,763.94	$5,870.15	$33,634.09
3100000-Office of the Police Chief	**12**	0.482%	$14,485.53	-	$14,485.53	$3,062.69	$17,548.22
3101000-Police Community Services Bureau	**14**	0.562%	$16,899.79	-	$16,899.79	$3,573.14	$20,472.92
3102000-Police Support Service	**63**	2.529%	$76,049.05	-	$76,049.05	$16,079.11	$92,128.16
3105000-Police Adminstrative Services	**16**	0.642%	$19,314.04	-	$19,314.04	$4,083.58	$23,397.63
3110000-Police Communications	**52**	2.087%	$62,770.64	-	$62,770.64	$13,271.65	$76,042.29
3115000-Police Field Operations	**200**	8.028%	$241,425.55	-	$241,425.55	$51,044.80	$292,470.34
3120000-Police Aviation Unit	**9**	0.361%	$10,864.15	-	$10,864.15	$2,297.02	$13,161.17
3125000-Police Special Operations	**75**	3.011%	$90,534.58	-	$90,534.58	$19,141.80	$109,676.38
3130000-Police Central Investigations	**39**	1.566%	$47,077.98	-	$47,077.98	$9,953.74	$57,031.72
3135000-Police Special Investigations	**26**	1.044%	$31,385.32	-	$31,385.32	$6,635.82	$38,021.14
3500000-Fire Administration	**7**	0.281%	$8,449.89	-	$8,449.89	$1,786.57	$10,236.46
3505000-Fire Prevention	**12**	0.482%	$14,485.53	-	$14,485.53	$3,062.69	$17,548.22
3510000-Fire Operations	**205**	8.229%	$247,461.19	-	$247,461.19	$52,320.91	$299,782.10
3515000-Fire Special Services	**5**	0.201%	$6,035.64	-	$6,035.64	$1,276.12	$7,311.76
3520000-Fire Training	**4**	0.161%	$4,828.51	-	$4,828.51	$1,020.90	$5,849.41
4100000-Public Works Administration	**9**	0.361%	$10,864.15	-	$10,864.15	$2,297.02	$13,161.17
4110000-Public Works Streets Admin	**3**	0.120%	$3,621.38	-	$3,621.38	$765.67	$4,387.06
4110100-Public Works Streets Maintenance	**55**	2.208%	$66,392.03	-	$66,392.03	$14,037.32	$80,429.34
4110110-Public Works Forestry and Landscape	**9**	0.361%	$10,864.15	-	$10,864.15	$2,297.02	$13,161.17
4110300-Public Works Storm Drain Maintenance	**6**	0.241%	$7,242.77	-	$7,242.77	$1,531.34	$8,774.11
4110400-Public Wrk Signals Maintenance	**6**	0.241%	$7,242.77	-	$7,242.77	$1,531.34	$8,774.11
4115000-Public Works City Engineering Services	**45**	1.806%	$54,320.75	-	$54,320.75	$11,485.08	$65,805.83
4120000-Public Works Traffic Engineering	**7**	0.281%	$8,449.89	-	$8,449.89	$1,786.57	$10,236.46
5130000-Library Administration	**8**	0.321%	$9,657.02	-	$9,657.02	$2,041.79	$11,698.81
5135000-Library Neighborhood Services	**60**	2.409%	$72,427.66	-	$72,427.66	$15,313.44	$87,741.10
5200000-PRCS Administration	**12**	0.482%	$14,485.53	-	$14,485.53	$3,062.69	$17,548.22

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5205000-PRCS Recreation	**101**	4.038%	$121,437.05	-	$121,437.05	$25,675.53	$147,112.58
5215000-PRCS Parks	**37**	1.465%	$44,060.16	-	$44,060.16	$9,315.68	$53,375.84
5215400-PRCS Fairmount Park Golf Course	**3**	0.120%	$3,621.38	-	$3,621.38	$765.67	$4,387.06
5305000-Museum Facilities and Operations	**14**	0.542%	$16,296.22	-	$16,296.22	$3,445.52	$19,741.75
2805000-Sucessor Agency	**3**	0.120%	$3,621.38	-	$3,621.38	$765.67	$4,387.06
6000000-Public Utilities Admin Management	**36**	1.445%	$43,456.60	-	$43,456.60	$9,188.06	$52,644.66
6003000-Public Utilities Office Ops Technology	**1**	0.040%	$1,207.13	-	$1,207.13	$255.22	$1,462.35
6004000-Public Utilities Business Support	**11**	0.442%	$13,278.41	-	$13,278.41	$2,807.46	$16,085.87
6005000-Public Utilities Admin CIS Util Bill	**13**	0.522%	$15,692.66	-	$15,692.66	$3,317.91	$19,010.57
6010000-Public Utilities Admin Field Services	**39**	1.566%	$47,077.98	-	$47,077.98	$9,953.74	$57,031.72
6015000-Public Utilities Admn Customer Service	**49**	1.967%	$59,149.26	-	$59,149.26	$12,505.97	$71,655.23
6020000-Public Utilities Admin Customer	**22**	0.883%	$26,556.81	-	$26,556.81	$5,614.93	$32,171.74
6025000-Legislative and Regulatory Risk	**1**	0.040%	$1,207.13	-	$1,207.13	$255.22	$1,462.35
6100000-Electric Operations	**64**	2.569%	$77,256.18	-	$77,256.18	$16,334.33	$93,590.51
6105000-Electric Prod and Oper Field Ops	**72**	2.890%	$86,913.20	-	$86,913.20	$18,376.13	$105,289.32
6110000-Energy Deliv Engineering	**75**	3.011%	$90,534.58	-	$90,534.58	$19,141.80	$109,676.38
6120000-Elec Power Supply Operation	**50**	2.007%	$60,356.39	-	$60,356.39	$12,761.20	$73,117.59
6120130-RERC Acorn Generating Plant	**17**	0.682%	$20,521.17	-	$20,521.17	$4,338.81	$24,859.98
6120140-Clearwater Generating Plant	**5**	0.201%	$6,035.64	-	$6,035.64	$1,276.12	$7,311.76
6200000-Water Production and Operations	**42**	1.686%	$50,699.37	-	$50,699.37	$10,719.41	$61,418.77
6205000-Water Field Operations	**85**	3.412%	$102,605.86	-	$102,605.86	$21,694.04	$124,299.90
6210000-Wtr Engineering and Resources	**38**	1.525%	$45,870.85	-	$45,870.85	$9,698.51	$55,569.37
4125000-Sewer Systems Admin and Reg Compl	**14**	0.562%	$16,899.79	-	$16,899.79	$3,573.14	$20,472.92
4125100-Sewer Collection System Maint	**19**	0.763%	$22,935.43	-	$22,935.43	$4,849.26	$27,784.68
4125200-Sewer Systems Treatment	**29**	1.164%	$35,006.70	-	$35,006.70	$7,401.50	$42,408.20
4125300-Sewer Environmental Compl	**10**	0.401%	$12,071.28	-	$12,071.28	$2,552.24	$14,623.52
4125400-Sewer Sys Plant Maintenance	**17**	0.682%	$20,521.17	-	$20,521.17	$4,338.81	$24,859.98
4125410-Sewer Electrical and Instrum	**9**	0.361%	$10,864.15	-	$10,864.15	$2,297.02	$13,161.17
4125420-Sewer SCADA and SPL	**3**	0.120%	$3,621.38	-	$3,621.38	$765.67	$4,387.06
4125430-Sewer Warehouse	**2**	0.080%	$2,414.26	-	$2,414.26	$510.45	$2,924.70
4125500-Sewer Laboratory Services	**5**	0.201%	$6,035.64	-	$6,035.64	$1,276.12	$7,311.76
4125900-Sewer Capital Engnrng Svs	**7**	0.281%	$8,449.89	-	$8,449.89	$1,786.57	$10,236.46
4125910-Sewer Plant Construction Support	**2**	0.080%	$2,414.26	-	$2,414.26	$510.45	$2,924.70
4150000-Public Works Public Parking	**3**	0.120%	$3,621.38	-	$3,621.38	$765.67	$4,387.06
4151000-Public Works Parking Enforcmnt	**16**	0.642%	$19,314.04	-	$19,314.04	$4,083.58	$23,397.63
2115100-Workers Compensation	**5**	0.201%	$6,035.64	-	$6,035.64	$1,276.12	$7,311.76
2320000-Risk Management	**11**	0.442%	$13,278.41	-	$13,278.41	$2,807.46	$16,085.87
2315200-Central Store	**9**	0.361%	$10,864.15	-	$10,864.15	$2,297.02	$13,161.17
2215000-Central Garage	**38**	1.525%	$45,870.85	-	$45,870.85	$9,698.51	$55,569.37
5200200-PRCS Adm Special Transit Svs	**48**	1.937%	$58,243.91	-	$58,243.91	$12,314.56	$70,558.47
4130000-Solid Waste Admin	**4**	0.161%	$4,828.51	-	$4,828.51	$1,020.90	$5,849.41
4130100-Solid Waste Collection	**45**	1.806%	$54,320.75	-	$54,320.75	$11,485.08	$65,805.83
4130400-Solid Waste Street Sweeping	**13**	0.522%	$15,692.66	-	$15,692.66	$3,317.91	$19,010.57
1310000-City Attorney-Claim Management	**3**	0.120%	$3,621.38	-	$3,621.38	$765.67	$4,387.06
6015311-RPU Customer Service Call Center	**14**	0.562%	$16,899.79	-	$16,899.79	$3,573.14	$20,472.92
6007000-Public Utilities Admin Safety	**4**	0.161%	$4,828.51	-	$4,828.51	$1,020.90	$5,849.41
5230000-PRCS - Youth Innovation Center	**4**	0.161%	$4,828.51	-	$4,828.51	$1,020.90	$5,849.41
2815001-Citywide Economic Development	**13**	0.502%	$15,089.10	-	$15,089.10	$3,190.30	$18,279.40

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2500000-Housing and Human Services Admin	**4**	0.161%	$4,828.51	-	$4,828.51	$1,020.90	$5,849.41
2505000-Homeless Outreach	**9**	0.361%	$10,864.15	-	$10,864.15	$2,297.02	$13,161.17
2510000-Neighborhoods	**4**	0.161%	$4,828.51	-	$4,828.51	$1,020.90	$5,849.41
2535000-Housing Authority	**7**	0.281%	$8,449.89	-	$8,449.89	$1,786.57	$10,236.46
1165000-Airport Admin	**7**	0.281%	$8,449.89	-	$8,449.89	$1,786.57	$10,236.46
Subtotals	**2,491**	100.000%	$3,007,136.29	-	$3,007,136.29	$624,762.77	$3,631,899.06
Direct Billed					-		-
Total Full Functional Cost					$3,007,136.29		$3,631,899.06

Allocation Basis: Number of FTEs per Department

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Full Cost

1100000 City Manager
Schedule 4.5.4

Detail Allocation - Office of Sustainability

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	-	-	-	-	-
0200000-City Council	**1,764,839**	0.258%	-	-	-	-	-
1100000-City Manager	**5,764,340**	0.841%	-	-	-	-	-
1200000-City Clerk	**1,978,363**	0.289%	-	-	-	-	-
1300000-City Attorney	**5,745,709**	0.839%	-	-	-	-	-
2100000-Human Resources	**4,233,349**	0.618%	-	-	-	-	-
2200000-General Services	**8,783,661**	1.282%	-	-	-	-	-
2300000-Finance	**7,636,439**	1.115%	-	-	-	-	-
2400000-Innovation and Technology	**13,823,627**	2.018%	-	-	-	-	-
2845000-Citywide Property Services	**621,302**	0.091%	-	-	-	-	-
1400000-Marketing	**1,829,847**	0.267%	-	-	-	-	-
2800001-Community Development	**1,622,270**	0.237%	-	-	-	-	-
2810000-Planning	**2,703,373**	0.395%	-	-	-	-	-
2825000-Building and Safety	**3,596,295**	0.525%	-	-	-	-	-
2840000-Code Enforcement	**3,283,235**	0.479%	-	-	-	-	-
3100000-Office of the Police Chief	**5,027,813**	0.734%	-	-	-	-	-
3101000-Police Community Services Bureau	**2,274,221**	0.332%	-	-	-	-	-
3102000-Police Support Service	**9,592,476**	1.400%	-	-	-	-	-
3105000-Police Adminstrative Services	**6,401,046**	0.934%	-	-	-	-	-
3110000-Police Communications	**5,593,985**	0.817%	-	-	-	-	-
3115000-Police Field Operations	**61,939,414**	9.042%	-	-	-	-	-
3120000-Police Aviation Unit	**3,340,155**	0.488%	-	-	-	-	-
3125000-Police Special Operations	**21,991,900**	3.210%	-	-	-	-	-
3130000-Police Central Investigations	**10,992,246**	1.605%	-	-	-	-	-
3135000-Police Special Investigations	**6,854,859**	1.001%	-	-	-	-	-
3195000-Police Capital	**23,112**	0.003%	-	-	-	-	-
3500000-Fire Administration	**2,636,176**	0.385%	-	-	-	-	-
3505000-Fire Prevention	**1,498,713**	0.219%	-	-	-	-	-
3510000-Fire Operations	**64,526,694**	9.420%	-	-	-	-	-
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	-	-	-	-	-
3515000-Fire Special Services	**699,676**	0.102%	-	-	-	-	-
3520000-Fire Training	**1,384,128**	0.202%	-	-	-	-	-
3595000-Fire Capital	**5,806**	0.001%	-	-	-	-	-
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	-	-	-	-	-
4110000-Public Works Streets Admin	**587,380**	0.086%	-	-	-	-	-
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	-	-	-	-	-
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	-	-	-	-	-
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	-	-	-	-	-
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	-	-	-	-	-
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	-	-	-	-	-
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	-	-	-	-	-

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5130000-Library Administration	**2,419,485**	0.353%	-	-	-	-	-
5135000-Library Neighborhood Services	**6,821,049**	0.996%	-	-	-	-	-
5200000-PRCS Administration	**3,029,650**	0.442%	-	-	-	-	-
5205000-PRCS Recreation	**9,574,605**	1.398%	-	-	-	-	-
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	-	-	-	-	-
5215000-PRCS Parks	**14,699,052**	2.146%	-	-	-	-	-
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	-	-	-	-	-
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	-	-	-	-	-
2805000-Sucessor Agency	**386,974**	0.056%	-	-	-	-	-
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	-	-	-	-	-
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	-	-	-	-	-
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	-	-	-	-	-
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	-	-	-	-	-
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	-	-	-	-	-
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	-	-	-	-	-
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	-	-	-	-	-
6004000-Public Utilities Business Support	**2,769,439**	0.404%	-	-	-	-	-
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	-	-	-	-	-
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	-	-	-	-	-
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	-	-	-	-	-
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	-	-	-	-	-
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	-	-	-	-	-
6100000-Electric Operations	**10,280,757**	1.501%	-	-	-	-	-
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	-	-	-	-	-
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	-	-	-	-	-
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	-	-	-	-	-
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	-	-	-	-	-
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	-	-	-	-	-
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	-	-	-	-	-
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	-	-	-	-	-
6130000-Elec Capital Projects	**26,409,325**	3.855%	-	-	-	-	-
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	-	-	-	-	-
6200000-Water Production and Operations	**22,939,223**	3.349%	-	-	-	-	-
6205000-Water Field Operations	**14,714,728**	2.148%	-	-	-	-	-
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	-	-	-	-	-
6230000-Water Capital Projects	**81,605**	0.012%	-	-	-	-	-
6220200-Water Conservation	**794,532**	0.116%	-	-	-	-	-
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	-	-	-	-	-
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	-	-	-	-	-
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	-	-	-	-	-
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	-	-	-	-	-
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	-	-	-	-	-
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	-	-	-	-	-
4125420-Sewer SCADA and SPL	**696,934**	0.102%	-	-	-	-	-
4125430-Sewer Warehouse	**180,076**	0.026%	-	-	-	-	-
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	-	-	-	-	-
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	-	-	-	-	-
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	-	-	-	-	-

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

4125910-Sewer Plant Construction Support	**53,824**	0.008%	-	-	-	-	-
4150000-Public Works Public Parking	**9,524,304**	1.390%	-	-	-	-	-
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	-	-	-	-	-
2115100-Workers Compensation	**7,777,836**	1.135%	-	-	-	-	-
2320300-Unemployment Trust	**102,133**	0.015%	-	-	-	-	-
2320000-Risk Management	**2,481,236**	0.362%	-	-	-	-	-
2315200-Central Store	**976,107**	0.142%	-	-	-	-	-
2215000-Central Garage	**15,701,352**	2.292%	-	-	-	-	-
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	-	-	-	-	-
4130000-Solid Waste Admin	**750,939**	0.110%	-	-	-	-	-
4130100-Solid Waste Collection	**22,211,459**	3.242%	-	-	-	-	-
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	-	-	-	-	-
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	-	-	-	-	-
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	-	-	-	-	-
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	-	-	-	-	-
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	-	-	-	-	-
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	-	-	-	-	-
6007000-Public Utilities Admin Safety	**582,722**	0.085%	-	-	-	-	-
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	-	-	-	-	-
2815001-Citywide Economic Development	**6,510,858**	0.950%	-	-	-	-	-
2500000-Housing and Human Services Admin	**177,738**	0.026%	-	-	-	-	-
2505000-Homeless Outreach	**3,496,498**	0.510%	-	-	-	-	-
2510000-Neighborhoods	**343,428**	0.050%	-	-	-	-	-
2535000-Housing Authority	**3,329,012**	0.486%	-	-	-	-	-
1165000-Airport Admin	**2,360,627**	0.345%	-	-	-	-	-
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	-	-	-	-	-
Subtotals	**685,025,514**	100.000%	-	-	-	-	-
Direct Billed					-		-
Total Full Functional Cost					-		-

Allocation Basis: Net Expenditures by Section

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1100000 City Manager
Schedule 4.5.5

Detail Allocation - Intergovernmental Relations

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**16**	1.384%	$2,376.19	-	$2,376.19	-	$2,376.19
0200000-City Council	**32**	2.768%	$4,752.39	-	$4,752.39	-	$4,752.39
1100000-City Manager	**39**	3.374%	$5,791.97	-	$5,791.97	-	$5,791.97
1200000-City Clerk	**271**	23.443%	$40,246.77	-	$40,246.77	$9,042.18	$49,288.96
1300000-City Attorney	**273**	23.616%	$40,543.80	-	$40,543.80	$9,108.91	$49,652.71
2100000-Human Resources	**27**	2.336%	$4,009.83	-	$4,009.83	$900.88	$4,910.71
2200000-General Services	**50**	4.325%	$7,425.60	-	$7,425.60	$1,668.30	$9,093.90
2300000-Finance	**53**	4.585%	$7,871.14	-	$7,871.14	$1,768.40	$9,639.54
2400000-Innovation and Technology	**15**	1.298%	$2,227.68	-	$2,227.68	$500.49	$2,728.17
2800001-Community Development	**74**	6.401%	$10,989.89	-	$10,989.89	$2,469.08	$13,458.98
3105000-Police Adminstrative Services	**30**	2.595%	$4,455.36	-	$4,455.36	$1,000.98	$5,456.34
3500000-Fire Administration	**34**	2.941%	$5,049.41	-	$5,049.41	$1,134.44	$6,183.85
4100000-Public Works Administration	**87**	7.526%	$12,920.55	-	$12,920.55	$2,902.84	$15,823.39
5130000-Library Administration	**21**	1.817%	$3,118.75	-	$3,118.75	$700.69	$3,819.44
5215000-PRCS Parks	**58**	5.017%	$8,613.70	-	$8,613.70	$1,935.23	$10,548.93
5305000-Museum Facilities and Operations	**9**	0.779%	$1,336.61	-	$1,336.61	$300.29	$1,636.90
2805000-Sucessor Agency	**6**	0.519%	$891.07	-	$891.07	$200.20	$1,091.27
6000000-Public Utilities Admin Management	**37**	3.201%	$5,494.95	-	$5,494.95	$1,234.54	$6,729.49
2500000-Housing and Human Services Admin	**21**	1.817%	$3,118.75	-	$3,118.75	$700.69	$3,819.44
2535000-Housing Authority	**3**	0.260%	$445.54	-	$445.54	$100.10	$545.63
Subtotals	**1,156**	100.000%	$171,679.97	-	$171,679.97	$35,668.24	$207,348.21
Direct Billed					-		-
Total Full Functional Cost					$171,679.97		$207,348.21

Allocation Basis: Number of Agenda Items by Section

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1100000 City Manager
Schedule 4.6

Summary of Allocated Costs

Department	Total	General Citywide Support	Internal Audit	Public Relations	Community Police Review	Office of Sustainability	Intergovernmental Relations
0100000-Mayor	$12,474.73	$9,355.24	$491.49	$251.81	-	-	$2,376.19
0200000-City Council	$27,518.54	$21,124.74	$1,109.81	$531.61	-	-	$4,752.39
1100000-City Manager	$30,398.14	$21,728.30	$1,141.52	$1,736.36	-	-	$5,791.97
1200000-City Clerk	$68,480.36	$17,548.22	$921.91	$721.27	-	-	$49,288.96
1300000-City Attorney	$105,618.70	$51,182.31	$2,688.91	$2,094.77	-	-	$49,652.71
2100000-Human Resources	$60,325.32	$51,182.31	$2,688.91	$1,543.39	-	-	$4,910.71
2200000-General Services	$60,010.76	$45,332.90	$2,381.60	$3,202.35	-	-	$9,093.90
2300000-Finance	$87,843.33	$71,655.23	$3,764.47	$2,784.09	-	-	$9,639.54
2400000-Innovation and Technology	$103,197.00	$90,665.81	$4,763.21	$5,039.82	-	-	$2,728.17
2845000-Citywide Property Services	$7,922.40	$7,311.76	$384.13	$226.51	-	-	-
1400000-Marketing	$27,679.69	$25,664.27	$1,348.30	$667.13	-	-	-
Subtotal for CSD	$591,468.98	$412,751.09	$21,684.24	$18,799.10	-	-	$138,234.54
2800001-Community Development	$29,442.20	$14,623.52	$768.26	$591.45	-	-	$13,458.98
2810000-Planning	$47,160.93	$43,870.55	$2,304.78	$985.60	-	-	-
2825000-Building and Safety	$39,790.58	$36,558.79	$1,920.65	$1,311.14	-	-	-
2840000-Code Enforcement	$36,598.09	$33,634.09	$1,767.00	$1,197.00	-	-	-
3100000-Office of the Police Chief	$20,303.17	$17,548.22	$921.91	$1,833.04	-	-	-
3101000-Police Community Services Bureau	$22,377.62	$20,472.92	$1,075.56	$829.14	-	-	-
3102000-Police Support Service	$100,465.42	$92,128.16	$4,840.03	$3,497.22	-	-	-
3105000-Police Adminstrative Services	$32,416.88	$23,397.63	$1,229.22	$2,333.69	-	-	$5,456.34
3110000-Police Communications	$82,076.69	$76,042.29	$3,994.95	$2,039.45	-	-	-
3115000-Police Field Operations	$330,417.39	$292,470.34	$15,365.19	$22,581.86	-	-	-
3120000-Police Aviation Unit	$15,070.35	$13,161.17	$691.43	$1,217.75	-	-	-
3125000-Police Special Operations	$123,456.13	$109,676.38	$5,761.95	$8,017.80	-	-	-
3130000-Police Central Investigations	$64,035.48	$57,031.72	$2,996.21	$4,007.55	-	-	-
3135000-Police Special Investigations	$42,517.76	$38,021.14	$1,997.47	$2,499.14	-	-	-
3195000-Police Capital	$8.43	-	-	$8.43	-	-	-

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For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1100000 City Manager
Schedule 4.6

Summary of Allocated Costs (continued)

Department	Total	General Citywide Support	Internal Audit	Public Relations	Community Police Review	Office of Sustainability	Intergovernmental Relations
3500000-Fire Administration	$17,919.19	$10,236.46	$537.78	$961.10	-	-	$6,183.85
3505000-Fire Prevention	$19,016.53	$17,548.22	$921.91	$546.40	-	-	-
3510000-Fire Operations	$339,056.55	$299,782.10	$15,749.32	$23,525.13	-	-	-
3510100-Fire Operation Paramedic Program	$1,058.39	-	-	$1,058.39	-	-	-
3515000-Fire Special Services	$7,950.98	$7,311.76	$384.13	$255.09	-	-	-
3520000-Fire Training	$6,661.34	$5,849.41	$307.30	$504.63	-	-	-
3595000-Fire Capital	$2.12	-	-	$2.12	-	-	-
4100000-Public Works Administration	$29,675.99	$13,161.17	$691.43	-	-	-	$15,823.39
4100200-Public Works Sundry Gen Govt	$4.36	-	-	$4.36	-	-	-
4110000-Public Works Streets Admin	$4,831.68	$4,387.06	$230.48	$214.15	-	-	-
4110100-Public Works Streets Maintenance	$86,440.02	$80,429.34	$4,225.43	$1,785.25	-	-	-
4110110-Public Works Forestry and Landscape	$17,788.61	$13,161.17	$691.43	$3,936.01	-	-	-
4110300-Public Works Storm Drain Maintenance	$9,310.33	$8,774.11	$460.96	$75.26	-	-	-
4110400-Public Wrk Signals Maintenance	$9,725.87	$8,774.11	$460.96	$490.80	-	-	-
4115000-Public Works City Engineering Services	$70,213.72	$65,805.83	$3,457.17	$950.72	-	-	-
4120000-Public Works Traffic Engineering	$11,621.55	$10,236.46	$537.78	$847.31	-	-	-
5130000-Library Administration	$17,014.96	$11,698.81	$614.61	$882.10	-	-	$3,819.44
5135000-Library Neighborhood Services	$94,837.48	$87,741.10	$4,609.56	$2,486.82	-	-	-
5200000-PRCS Administration	$19,574.68	$17,548.22	$921.91	$1,104.55	-	-	-
5205000-PRCS Recreation	$158,331.98	$147,112.58	$7,728.69	$3,490.71	-	-	-
5210000-PRCS Janet Goeske Center	$169.49	-	-	$169.49	-	-	-
5215000-PRCS Parks	$72,087.89	$53,375.84	$2,804.15	$5,358.98	-	-	$10,548.93
5215400-PRCS Fairmount Park Golf Course	$4,868.22	$4,387.06	$230.48	$250.69	-	-	-
5305000-Museum Facilities and Operations	$23,252.22	$19,741.75	$1,037.15	$836.42	-	-	$1,636.90
2805000-Sucessor Agency	$5,849.88	$4,387.06	$230.48	$141.08	-	-	$1,091.27
9999991-Public Works Capital Improv Storm	$101.39	-	-	$101.39	-	-	-
5200111-PRCS Admin Plan and Design Park	$638.01	-	-	$638.01	-	-	-
9999993-PW-Cap Imp-Street Projects (433)	$45.11	-	-	$45.11	-	-	-

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1100000 City Manager
Schedule 4.6

Summary of Allocated Costs (continued)

Department	Total	General Citywide Support	Internal Audit	Public Relations	Community Police Review	Office of Sustainability	Intergovernmental Relations
6000000-Public Utilities Admin Management	$67,589.86	$52,644.66	$2,765.73	$5,449.98	-	-	$6,729.49
6000030-Public Utilities Admin Mission Square	$701.09	-	-	$701.09	-	-	-
6002000-Public Utilities Work Force Developmnt	$180.83	-	-	$180.83	-	-	-
6003000-Public Utilities Office Ops Technology	$1,909.47	$1,462.35	$76.83	$370.30	-	-	-
6004000-Public Utilities Business Support	$17,940.64	$16,085.87	$845.09	$1,009.68	-	-	-
6005000-Public Utilities Admin CIS Util Bill	$20,325.86	$19,010.57	$998.74	$316.55	-	-	-
6010000-Public Utilities Admin Field Services	$61,028.72	$57,031.72	$2,996.21	$1,000.80	-	-	-
6015000-Public Utilities Admn Customer Service	$77,749.01	$71,655.23	$3,764.47	$2,329.31	-	-	-
6020000-Public Utilities Admin Customer	$34,354.70	$32,171.74	$1,690.17	$492.79	-	-	-
6025000-Legislative and Regulatory Risk	$1,662.32	$1,462.35	$76.83	$123.14	-	-	-
6100000-Electric Operations	$102,255.53	$93,590.51	$4,916.86	$3,748.16	-	-	-
6105000-Electric Prod and Oper Field Ops	$117,375.51	$105,289.32	$5,531.47	$6,554.72	-	-	-
6110000-Energy Deliv Engineering	$118,996.25	$109,676.38	$5,761.95	$3,557.92	-	-	-
6120000-Elec Power Supply Operation	$80,641.74	$73,117.59	$3,841.30	$3,682.86	-	-	-
6120110-SONGS Power and Energy Purch	$348.09	-	-	$348.09	-	-	-
6120120-SPRINGS Power and Energy Purch	$288.70	-	-	$288.70	-	-	-
6120130-RERC Acorn Generating Plant	$28,613.13	$24,859.98	$1,306.04	$2,447.11	-	-	-
6120140-Clearwater Generating Plant	$8,471.90	$7,311.76	$384.13	$776.02	-	-	-
6130000-Elec Capital Projects	$9,628.31	-	-	$9,628.31	-	-	-
6020100-Public Utilities Adm Market Pub Benefit	$2,928.33	-	-	$2,928.33	-	-	-
6200000-Water Production and Operations	$73,008.64	$61,418.77	$3,226.69	$8,363.18	-	-	-
6205000-Water Field Operations	$136,194.79	$124,299.90	$6,530.21	$5,364.69	-	-	-
6210000-Wtr Engineering and Resources	$62,097.33	$55,569.37	$2,919.39	$3,608.57	-	-	-
6230000-Water Capital Projects	$29.75	-	-	$29.75	-	-	-
6220200-Water Conservation	$289.67	-	-	$289.67	-	-	-
4125000-Sewer Systems Admin and Reg Compl	$24,106.37	$20,472.92	$1,075.56	$2,557.89	-	-	-
4125100-Sewer Collection System Maint	$31,484.91	$27,784.68	$1,459.69	$2,240.54	-	-	-
4125200-Sewer Systems Treatment	$50,561.47	$42,408.20	$2,227.95	$5,925.32	-	-	-

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1100000 City Manager
Schedule 4.6

Summary of Allocated Costs (continued)

Department	Total	General Citywide Support	Internal Audit	Public Relations	Community Police Review	Office of Sustainability	Intergovernmental Relations
4125300-Sewer Environmental Compl	$15,871.13	$14,623.52	$768.26	$479.35	-	-	-
4125400-Sewer Sys Plant Maintenance	$27,313.59	$24,859.98	$1,306.04	$1,147.57	-	-	-
4125410-Sewer Electrical and Instrum	$14,311.91	$13,161.17	$691.43	$459.31	-	-	-
4125420-Sewer SCADA and SPL	$4,871.62	$4,387.06	$230.48	$254.09	-	-	-
4125430-Sewer Warehouse	$3,144.01	$2,924.70	$153.65	$65.65	-	-	-
4125500-Sewer Laboratory Services	$8,097.66	$7,311.76	$384.13	$401.78	-	-	-
9999995-PW-Sewer Capital Projects (550)	$2,569.70	-	-	$2,569.70	-	-	-
4125900-Sewer Capital Engnrng Svs	$10,801.54	$10,236.46	$537.78	$27.30	-	-	-
4125910-Sewer Plant Construction Support	$3,097.98	$2,924.70	$153.65	$19.62	-	-	-
4150000-Public Works Public Parking	$8,089.90	$4,387.06	$230.48	$3,472.37	-	-	-
4151000-Public Works Parking Enforcmnt	$25,193.97	$23,397.63	$1,229.22	$567.13	-	-	-
2115100-Workers Compensation	$10,531.53	$7,311.76	$384.13	$2,835.64	-	-	-
2320300-Unemployment Trust	$37.24	-	-	$37.24	-	-	-
2320000-Risk Management	$17,835.56	$16,085.87	$845.09	$904.61	-	-	-
2315200-Central Store	$14,208.47	$13,161.17	$691.43	$355.87	-	-	-
2215000-Central Garage	$64,213.15	$55,569.37	$2,919.39	$5,724.40	-	-	-
5200200-PRCS Adm Special Transit Svs	$76,062.92	$70,558.47	$3,706.85	$1,797.60	-	-	-
4130000-Solid Waste Admin	$6,430.49	$5,849.41	$307.30	$273.78	-	-	-
4130100-Solid Waste Collection	$77,360.84	$65,805.83	$3,457.17	$8,097.85	-	-	-
4130200-Solid Waste Refuse Disposal	$177.21	-	-	$177.21	-	-	-
4130300-Solid Waste Private Hauler	$2,460.27	-	-	$2,460.27	-	-	-
4130400-Solid Waste Street Sweeping	$21,407.87	$19,010.57	$998.74	$1,398.56	-	-	-
4130500-Solid Waste Sundry Gen Govt	$50.38	-	-	$50.38	-	-	-
1310000-City Attorney-Claim Management	$7,980.85	$4,387.06	$230.48	$3,363.31	-	-	-
9999992-PW-Capital Projects (420)	$8,053.11	-	-	$8,053.11	-	-	-
6015311-RPU Customer Service Call Center	$21,548.49	$20,472.92	$1,075.56	-	-	-	-
6007000-Public Utilities Admin Safety	$6,369.16	$5,849.41	$307.30	$212.45	-	-	-
5230000-PRCS - Youth Innovation Center	$6,404.38	$5,849.41	$307.30	$247.67	-	-	-

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Full Cost

1100000 City Manager
Schedule 4.6

Summary of Allocated Costs (continued)

Department	Total	General Citywide Support	Internal Audit	Public Relations	Community Police Review	Office of Sustainability	Intergovernmental Relations
2815001-Citywide Economic Development	$21,613.45	$18,279.40	$960.32	$2,373.73	-	-	-
2500000-Housing and Human Services Admin	$10,040.95	$5,849.41	$307.30	$64.80	-	-	$3,819.44
2505000-Homeless Outreach	$15,127.35	$13,161.17	$691.43	$1,274.75	-	-	-
2510000-Neighborhoods	$6,281.92	$5,849.41	$307.30	$125.21	-	-	-
2535000-Housing Authority	$12,533.57	$10,236.46	$537.78	$1,213.69	-	-	$545.63
1165000-Airport Admin	$11,634.88	$10,236.46	$537.78	$860.64	-	-	-
5240000-Arts & Cultural Affairs	$1,124.19	-	-	$1,124.19	-	-	-
Alloc Remains	$192,874.78	-	-	-	$192,874.78	-	-
Totals	$4,472,143.56	$3,631,899.06	$190,805.03	$249,216.48	-	-	$207,348.21
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	$4,472,143.56	$3,631,899.06	$190,805.03	$249,216.48	-	-	$207,348.21
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	($591,468.98)	($412,751.09)	($21,684.24)	($18,799.10)	-	-	($138,234.54)
Total Receiving Department Allocation	$3,687,799.80	$3,219,147.97	$169,120.79	$230,417.38	-	-	$69,113.67

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1200000 City Clerk
Schedule 5.1

Narrative

Records Management- Allocates the cost of City Clerk Records Management function based on the total DocuTrust invoiced amount per department

Elections- Allocates the cost of City Clerk Elections function based on expenditures.

Legislative Support- Allocates the cost of City Clerk Legislative Support based on the number of Agenda items per department.

Passport Services- Not further allocated

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1200000 City Clerk
Schedule 5.2

Labor Distribution Summary
No Labor Distribution

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1200000 City Clerk
Schedule 5.3

Schedule of costs to be allocated

		Amount	General & Admin	Records Management	Elections	Legislative Support	Passport Services
Sal Total %				*0.000%*	*0.000%*	*0.000%*	*0.000%*
Wages and Benefits							
Salaries		-	-	-	-	-	-
Benefits		-	-	-	-	-	-
Wages and Benefits Subtotal		-	-	-	-	-	-
Service And Supplies	**DIST**						
411100 - Salaries - Regular	*PROP*	$794,241.00	-	-	-	$667,824.00	$126,417.00
411115 - Salaries-Additional Pay PERS	*PROP*	$8,990.00	-	-	-	$6,293.00	$2,697.00
411510 - Accrued Payroll	*PROP*	$6,095.00	-	-	-	$3,426.00	$2,669.00
412210 - Workers Compensation Ins	*PROP*	$12,870.00	-	-	-	$10,530.00	$2,340.00
412220 - Health Insurance	*PROP*	$121,969.00	-	-	-	$83,095.00	$38,874.00
412222 - Dental Insurance	*PROP*	$4,249.00	-	-	-	$3,187.00	$1,062.00
412230 - Life Insurance	*PROP*	$4,731.00	-	-	-	$3,987.00	$744.00
412240 - Unemployment Insurance	*PROP*	$623.00	-	-	-	$521.00	$102.00
412250 - Disability Insurance	*PROP*	$272.00	-	-	-	$272.00	-
412320 - Medicare OASDI	*PROP*	$13,813.00	-	-	-	$11,747.00	$2,066.00
412400 - Deferred Compensation	*PROP*	$22,250.00	-	-	-	$21,050.00	$1,200.00
412500 - Automobile/Expense Allowance	*PROP*	$6,000.00	-	-	-	$6,000.00	-
421000 - Professional Services	*PROP*	$542,536.00	-	$57,196.00	$462,809.00	$22,531.00	-
422100 - Telephone	*PROP*	$291.00	-	-	-	$162.00	$129.00
422120 - Telephone - Cellular	*PROP*	$3,131.00	-	-	-	$3,131.00	-
424220 - All Other Equip Maint/Repair	*PROP*	-	-	-	-	-	-
425100 - Advertising Expense	*PROP*	$56,929.00	-	-	$3,279.00	$53,650.00	-
425200 - Periodicals & Dues	*PROP*	$2,266.00	-	-	$456.00	$1,810.00	-
425300 - Photo & Recording Supplies	*PROP*	$1,994.00	-	-	-	-	$1,994.00
425400 - General Office Expense	*PROP*	$13,680.00	-	-	-	$8,673.00	$5,007.00
425500 - Postage	*PROP*	$7,747.00	-	-	$8,340.00	$2,626.00	($3,219.00)
425600 - Central Printing Charges	*PROP*	$4,830.00	-	-	-	$2,703.00	$2,127.00
425610 - Outside Printing Expense	*PROP*	$9,247.00	-	-	$9,209.00	$38.00	-
426800 - Special Department Supplies	*PROP*	$6,143.00	-	-	$100.00	$2,523.00	$3,520.00
427100 - Travel & Meeting Expense	*PROP*	$4,252.00	-	-	-	$4,252.00	-
427200 - Training	*PROP*	$3,747.00	-	-	$1,100.00	$2,647.00	-
428400 - Liability Insurance	*PROP*	$17,140.00	-	-	-	$14,020.00	$3,120.00
450327 - Board/Comm Recognition Recp	*PROP*	$16,006.00	-	-	-	$16,006.00	-
882510 - Utilization Chgs from 510 Fund	*PROP*	$44,981.00	-	-	-	$5,640.00	$39,341.00
884101 - Interfund Services from 101 Fd	*PROP*	$57,998.00	-	-	-	$57,998.00	-
892101 - Utilization Chgs to 101 Fund	*PROP*	($55,771.00)	-	-	-	($55,771.00)	-
892110 - Utilization Chgs to 110 Fund	*PROP*	($1,240.00)	-	-	-	($1,240.00)	-
892510 - Utilization Chgs to 510 Fund	*PROP*	($61,299.00)	-	-	-	($61,299.00)	-
892530 - Utilization Chgs to 530 Fund	*PROP*	($689.00)	-	-	-	($689.00)	-

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412317 - PERS Normal - Misc	*PROP*	-	-	-	-	-	-
412318 - PERS UAL - Misc	*PROP*	-	-	-	-	-	-
411105 - Salaries - Non-Productive	*PROP*	-	-	-	-	-	-
411130 - Compensatory Time	*PROP*	$7,464.00	-	-	-	$7,464.00	-
411210 - Vacation	*PROP*	$55,555.00	-	-	-	$50,755.00	$4,800.00
411220 - Holidays & Special Days Off	*PROP*	$48,540.00	-	-	-	$40,368.00	$8,172.00
411240 - Sick Leave	*PROP*	$27,500.00	-	-	-	$23,730.00	$3,770.00
411245 - Family Illness Sick Leave	*PROP*	$7,864.00	-	-	-	$4,191.00	$3,673.00
411260 - Bereavement Leave	*PROP*	$1,786.00	-	-	-	$488.00	$1,298.00
411280 - Jury Duty	*PROP*	$1,154.00	-	-	-	$1,154.00	-
411292 - Administrative Leave	*PROP*	$13,929.00	-	-	-	$13,610.00	$319.00
411410 - Vacation Payoffs	*PROP*	$3,107.00	-	-	-	$3,107.00	-
412310 - PERS Retirement	*PROP*	$132,801.00	-	-	-	$112,034.00	$20,767.00
413120 - Overtime At 1.5 Rate	*PROP*	$3,254.00	-	-	-	$3,254.00	-
421001 - Prof Services/Internal	*PROP*	$1,524.00	-	-	-	$1,524.00	-
411116 - Salaries-Addtl Pay Non-PERS	*PROP*	-	-	-	-	-	-
423400 - Motor Pool Equipment Rental	*PROP*	$33.00	-	-	-	$33.00	-
425700 - Software Purchase/Licensing	*PROP*	$1,493.00	-	-	-	$1,493.00	-
450051 - Human Relations Commission	*PROP*	$658.00	-	-	-	$658.00	-
882110 - Utilization Chgs from 110 Fund	*PROP*	-	-	-	-	-	-
894101 - Interfund Services to 101 Fund	*PROP*	($1,299.00)	-	-	-	($1,299.00)	-
425800 - Computer Equip Purc Undr $50	*PROP*	$1,741.00	-	-	-	-	$1,741.00
Services and Supplies Subtotal		$1,977,126.00	-	$57,196.00	$485,293.00	$1,159,907.00	$274,730.00
Cost Adjustments							
Cost Adjustments Subtotal		-	-	-	-	-	-
Reallocate Admin			-	-	-	-	-
Functional Costs		$1,977,126.00	-	$57,196.00	$485,293.00	$1,159,907.00	$274,730.00
	Exp Total %		*0.000%*	*2.893%*	*24.545%*	*58.666%*	*13.895%*

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Full Cost

1200000 City Clerk
Schedule 5.4

Service to Service Costs

Department	First Incoming	Second Incoming	Records Management	Elections	Legislative Support	Passport Services
0000001-Building	$12,973.35	-	$375.30	$3,184.36	$7,610.99	$1,802.70
0100000-Mayor	$12,321.84	$2,266.37	$422.02	$3,580.73	$8,558.36	$2,027.09
0200000-City Council	$25,979.53	$6,662.37	$944.29	$8,012.08	$19,149.80	$4,535.73
1100000-City Manager	$56,089.25	$12,391.11	$1,981.06	$16,808.76	$40,174.90	$9,515.63
1200000-City Clerk	-	$288,159.42	$8,336.12	$70,729.81	$169,052.52	$40,040.97
1300000-City Attorney	-	$34,857.68	$1,008.39	$8,555.95	$20,449.71	$4,843.62
2100000-Human Resources	-	$22,076.31	$638.64	$5,418.71	$12,951.36	$3,067.60
2200000-General Services	-	$11,602.25	$335.64	$2,847.81	$6,806.61	$1,612.18
2300000-Finance	-	$27,461.33	$794.42	$6,740.49	$16,110.55	$3,815.87
2400000-Innovation and Technology	-	$65,151.01	$1,884.74	$15,991.56	$38,221.70	$9,053.01
7222100-Non Departmental City Occupancy	-	$17,250.30	$499.03	$4,234.15	$10,120.11	$2,397.00
7241300-Non Departmental Employee Parking	-	$4,845.04	$140.16	$1,189.23	$2,842.41	$673.24
1400000-Marketing	-	$4,964.06	$143.60	$1,218.45	$2,912.23	$689.78
Subtotals	$107,363.97	$497,687.23	$17,503.44	$148,512.09	$354,961.25	$84,074.42
Functional Costs	$1,977,126.00		$57,196.00	$485,293.00	$1,159,907.00	$274,730.00
Total Allocated Costs	$2,582,177.20		$74,699.44	$633,805.09	$1,514,868.25	$358,804.42

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1200000 City Clerk
Schedule 5.5.1

Detail Allocation - Records Management

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**505**	1.266%	$763.68	-	$763.68	-	$763.68
0200000-City Council	**5,142**	12.895%	$7,775.92	-	$7,775.92	-	$7,775.92
1300000-City Attorney	**3,659**	9.176%	$5,533.27	-	$5,533.27	$1,539.06	$7,072.33
2100000-Human Resources	**2,561**	6.422%	$3,872.84	-	$3,872.84	$1,077.22	$4,950.05
2200000-General Services	**3**	0.008%	$4.54	-	$4.54	$1.26	$5.80
2300000-Finance	**2,415**	6.056%	$3,652.05	-	$3,652.05	$1,015.81	$4,667.86
2845000-Citywide Property Services	**1,049**	2.631%	$1,586.34	-	$1,586.34	$441.23	$2,027.57
2800001-Community Development	**87**	0.218%	$131.56	-	$131.56	$36.59	$168.16
2810000-Planning	**6,990**	17.529%	$10,570.53	-	$10,570.53	$2,940.16	$13,510.69
2825000-Building and Safety	**506**	1.269%	$765.19	-	$765.19	$212.84	$978.03
2840000-Code Enforcement	**300**	0.752%	$453.67	-	$453.67	$126.19	$579.86
3105000-Police Adminstrative Services	**1,517**	3.804%	$2,294.06	-	$2,294.06	$638.09	$2,932.15
3500000-Fire Administration	**457**	1.146%	$691.09	-	$691.09	$192.22	$883.32
3510000-Fire Operations	**1**	0.003%	$1.51	-	$1.51	$0.42	$1.93
4100000-Public Works Administration	**5,745**	14.407%	$8,687.80	-	$8,687.80	$2,416.48	$11,104.28
4115000-Public Works City Engineering Services	**2,667**	6.688%	$4,033.13	-	$4,033.13	$1,121.80	$5,154.94
5130000-Library Administration	**12**	0.030%	$18.15	-	$18.15	$5.05	$23.19
5200000-PRCS Administration	**18**	0.045%	$27.22	-	$27.22	$7.57	$34.79
6000000-Public Utilities Admin Management	**938**	2.352%	$1,418.48	-	$1,418.48	$394.54	$1,813.02
6100000-Electric Operations	**829**	2.079%	$1,253.64	-	$1,253.64	$348.70	$1,602.34
6110000-Energy Deliv Engineering	**420**	1.053%	$635.14	-	$635.14	$176.66	$811.80
6120000-Elec Power Supply Operation	**120**	0.301%	$181.47	-	$181.47	$50.47	$231.94
6200000-Water Production and Operations	**1,536**	3.852%	$2,322.79	-	$2,322.79	$646.08	$2,968.87
2115100-Workers Compensation	**1,526**	3.827%	$2,307.67	-	$2,307.67	$641.87	$2,949.54
5200200-PRCS Adm Special Transit Svs	**375**	0.940%	$567.09	-	$567.09	$157.73	$724.82
2815001-Citywide Economic Development	**483**	1.211%	$730.41	-	$730.41	$203.16	$933.57
2500000-Housing and Human Services Admin	**15**	0.038%	$22.68	-	$22.68	$6.31	$28.99
Subtotals	**39,876**	100.000%	$60,301.92	-	$60,301.92	$14,397.52	$74,699.44
Direct Billed					-		-
Total Full Functional Cost					$60,301.92		$74,699.44

Allocation Basis: Invoices by Section

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1200000 City Clerk
Schedule 5.5.2

Detail Allocation - Elections

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	$624.37	-	$624.37	-	$624.37
0200000-City Council	**1,764,839**	0.258%	$1,318.16	-	$1,318.16	-	$1,318.16
1100000-City Manager	**5,764,340**	0.841%	$4,305.39	-	$4,305.39	-	$4,305.39
1200000-City Clerk	**1,978,363**	0.289%	$1,477.64	-	$1,477.64	-	$1,477.64
1300000-City Attorney	**5,745,709**	0.839%	$4,291.47	-	$4,291.47	$1,040.33	$5,331.80
2100000-Human Resources	**4,233,349**	0.618%	$3,161.89	-	$3,161.89	$766.50	$3,928.39
2200000-General Services	**8,783,661**	1.282%	$6,560.52	-	$6,560.52	$1,590.39	$8,150.91
2300000-Finance	**7,636,439**	1.115%	$5,703.66	-	$5,703.66	$1,382.67	$7,086.33
2400000-Innovation and Technology	**13,823,627**	2.018%	$10,324.87	-	$10,324.87	$2,502.93	$12,827.81
2845000-Citywide Property Services	**621,302**	0.091%	$464.05	-	$464.05	$112.49	$576.54
1400000-Marketing	**1,829,847**	0.267%	$1,366.71	-	$1,366.71	$331.32	$1,698.03
2800001-Community Development	**1,622,270**	0.237%	$1,211.67	-	$1,211.67	$293.73	$1,505.41
2810000-Planning	**2,703,373**	0.395%	$2,019.15	-	$2,019.15	$489.48	$2,508.63
2825000-Building and Safety	**3,596,295**	0.525%	$2,686.07	-	$2,686.07	$651.15	$3,337.23
2840000-Code Enforcement	**3,283,235**	0.479%	$2,452.25	-	$2,452.25	$594.47	$3,046.72
3100000-Office of the Police Chief	**5,027,813**	0.734%	$3,755.28	-	$3,755.28	$910.35	$4,665.62
3101000-Police Community Services Bureau	**2,274,221**	0.332%	$1,698.62	-	$1,698.62	$411.77	$2,110.39
3102000-Police Support Service	**9,592,476**	1.400%	$7,164.62	-	$7,164.62	$1,736.83	$8,901.46
3105000-Police Adminstrative Services	**6,401,046**	0.934%	$4,780.94	-	$4,780.94	$1,158.99	$5,939.93
3110000-Police Communications	**5,593,985**	0.817%	$4,178.15	-	$4,178.15	$1,012.86	$5,191.01
3115000-Police Field Operations	**61,939,414**	9.042%	$46,262.58	-	$46,262.58	$11,214.87	$57,477.45
3120000-Police Aviation Unit	**3,340,155**	0.488%	$2,494.76	-	$2,494.76	$604.77	$3,099.54
3125000-Police Special Operations	**21,991,900**	3.210%	$16,425.76	-	$16,425.76	$3,981.89	$20,407.66
3130000-Police Central Investigations	**10,992,246**	1.605%	$8,210.11	-	$8,210.11	$1,990.28	$10,200.39
3135000-Police Special Investigations	**6,854,859**	1.001%	$5,119.90	-	$5,119.90	$1,241.15	$6,361.05
3195000-Police Capital	**23,112**	0.003%	$17.26	-	$17.26	$4.18	$21.45
3500000-Fire Administration	**2,636,176**	0.385%	$1,968.96	-	$1,968.96	$477.31	$2,446.27
3505000-Fire Prevention	**1,498,713**	0.219%	$1,119.39	-	$1,119.39	$271.36	$1,390.75
3510000-Fire Operations	**64,526,694**	9.420%	$48,195.02	-	$48,195.02	$11,683.32	$59,878.34
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	$2,168.29	-	$2,168.29	$525.63	$2,693.92
3515000-Fire Special Services	**699,676**	0.102%	$522.59	-	$522.59	$126.68	$649.27
3520000-Fire Training	**1,384,128**	0.202%	$1,033.81	-	$1,033.81	$250.61	$1,284.42
3595000-Fire Capital	**5,806**	0.001%	$4.34	-	$4.34	$1.05	$5.39
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	$8.93	-	$8.93	$2.16	$11.09
4110000-Public Works Streets Admin	**587,380**	0.086%	$438.71	-	$438.71	$106.35	$545.07
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	$3,657.37	-	$3,657.37	$886.61	$4,543.98
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	$8,063.54	-	$8,063.54	$1,954.75	$10,018.29
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	$154.19	-	$154.19	$37.38	$191.57
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	$1,005.49	-	$1,005.49	$243.75	$1,249.24
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	$1,947.71	-	$1,947.71	$472.16	$2,419.86
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	$1,735.85	-	$1,735.85	$420.80	$2,156.65
5130000-Library Administration	**2,419,485**	0.353%	$1,807.11	-	$1,807.11	$438.08	$2,245.19

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5135000-Library Neighborhood Services	**6,821,049**	0.996%	$5,094.64	-	$5,094.64	$1,235.03	$6,329.68
5200000-PRCS Administration	**3,029,650**	0.442%	$2,262.85	-	$2,262.85	$548.55	$2,811.40
5205000-PRCS Recreation	**9,574,605**	1.398%	$7,151.28	-	$7,151.28	$1,733.60	$8,884.87
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	$347.23	-	$347.23	$84.18	$431.41
5215000-PRCS Parks	**14,699,052**	2.146%	$10,978.73	-	$10,978.73	$2,661.44	$13,640.17
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	$513.57	-	$513.57	$124.50	$638.07
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	$1,713.54	-	$1,713.54	$415.39	$2,128.93
2805000-Sucessor Agency	**386,974**	0.056%	$289.03	-	$289.03	$70.07	$359.10
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	$207.71	-	$207.71	$50.35	$258.06
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	$1,307.08	-	$1,307.08	$316.86	$1,623.93
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	$92.41	-	$92.41	$22.40	$114.81
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	$11,165.16	-	$11,165.16	$2,706.63	$13,871.79
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	$1,436.29	-	$1,436.29	$348.18	$1,784.47
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	$370.47	-	$370.47	$89.81	$460.27
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	$758.61	-	$758.61	$183.90	$942.51
6004000-Public Utilities Business Support	**2,769,439**	0.404%	$2,068.50	-	$2,068.50	$501.44	$2,569.94
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	$648.50	-	$648.50	$157.21	$805.71
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	$2,050.29	-	$2,050.29	$497.03	$2,547.32
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	$4,771.96	-	$4,771.96	$1,156.81	$5,928.77
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	$1,009.56	-	$1,009.56	$244.74	$1,254.30
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	$252.28	-	$252.28	$61.16	$313.43
6100000-Electric Operations	**10,280,757**	1.501%	$7,678.70	-	$7,678.70	$1,861.45	$9,540.16
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	$13,428.40	-	$13,428.40	$3,255.28	$16,683.68
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	$7,288.97	-	$7,288.97	$1,766.98	$9,055.95
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	$7,544.92	-	$7,544.92	$1,829.02	$9,373.95
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	$713.11	-	$713.11	$172.87	$885.98
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	$591.45	-	$591.45	$143.38	$734.82
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	$5,013.30	-	$5,013.30	$1,215.31	$6,228.61
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	$1,589.79	-	$1,589.79	$385.39	$1,975.19
6130000-Elec Capital Projects	**26,409,325**	3.855%	$19,725.14	-	$19,725.14	$4,781.72	$24,506.86
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	$5,999.15	-	$5,999.15	$1,454.30	$7,453.45
6200000-Water Production and Operations	**22,939,223**	3.349%	$17,133.32	-	$17,133.32	$4,153.42	$21,286.74
6205000-Water Field Operations	**14,714,728**	2.148%	$10,990.44	-	$10,990.44	$2,664.28	$13,654.71
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	$7,392.75	-	$7,392.75	$1,792.13	$9,184.88
6230000-Water Capital Projects	**81,605**	0.012%	$60.95	-	$60.95	$14.78	$75.73
6220200-Water Conservation	**794,532**	0.116%	$593.44	-	$593.44	$143.86	$737.30
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	$5,240.24	-	$5,240.24	$1,270.33	$6,510.57
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	$4,590.11	-	$4,590.11	$1,112.72	$5,702.83
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	$12,138.98	-	$12,138.98	$2,942.70	$15,081.68
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	$982.03	-	$982.03	$238.06	$1,220.10
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	$2,350.98	-	$2,350.98	$569.92	$2,920.89
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	$940.98	-	$940.98	$228.11	$1,169.09
4125420-Sewer SCADA and SPL	**696,934**	0.102%	$520.54	-	$520.54	$126.19	$646.73
4125430-Sewer Warehouse	**180,076**	0.026%	$134.50	-	$134.50	$32.60	$167.10
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	$823.10	-	$823.10	$199.53	$1,022.64
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	$5,264.45	-	$5,264.45	$1,276.20	$6,540.64
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	$55.92	-	$55.92	$13.56	$69.48
4125910-Sewer Plant Construction Support	**53,824**	0.008%	$40.20	-	$40.20	$9.75	$49.95

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4150000-Public Works Public Parking	**9,524,304**	1.390%	$7,113.71	-	$7,113.71	$1,724.49	$8,838.20
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	$1,161.85	-	$1,161.85	$281.65	$1,443.50
2115100-Workers Compensation	**7,777,836**	1.135%	$5,809.27	-	$5,809.27	$1,408.27	$7,217.54
2320300-Unemployment Trust	**102,133**	0.015%	$76.28	-	$76.28	$18.49	$94.78
2320000-Risk Management	**2,481,236**	0.362%	$1,853.24	-	$1,853.24	$449.26	$2,302.49
2315200-Central Store	**976,107**	0.142%	$729.05	-	$729.05	$176.74	$905.79
2215000-Central Garage	**15,701,352**	2.292%	$11,727.35	-	$11,727.35	$2,842.92	$14,570.26
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	$3,682.67	-	$3,682.67	$892.74	$4,575.41
4130000-Solid Waste Admin	**750,939**	0.110%	$560.88	-	$560.88	$135.97	$696.84
4130100-Solid Waste Collection	**22,211,459**	3.242%	$16,589.75	-	$16,589.75	$4,021.65	$20,611.40
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	$363.03	-	$363.03	$88.01	$451.04
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	$5,040.27	-	$5,040.27	$1,221.85	$6,262.12
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	$2,865.19	-	$2,865.19	$694.57	$3,559.76
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	$103.20	-	$103.20	$25.02	$128.22
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	$6,890.29	-	$6,890.29	$1,670.33	$8,560.62
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	$16,498.09	-	$16,498.09	$3,999.43	$20,497.52
6007000-Public Utilities Admin Safety	**582,722**	0.085%	$435.24	-	$435.24	$105.51	$540.74
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	$507.40	-	$507.40	$123.00	$630.40
2815001-Citywide Economic Development	**6,510,858**	0.950%	$4,862.96	-	$4,862.96	$1,178.87	$6,041.83
2500000-Housing and Human Services Admin	**177,738**	0.026%	$132.75	-	$132.75	$32.18	$164.93
2505000-Homeless Outreach	**3,496,498**	0.510%	$2,611.54	-	$2,611.54	$633.08	$3,244.62
2510000-Neighborhoods	**343,428**	0.050%	$256.51	-	$256.51	$62.18	$318.69
2535000-Housing Authority	**3,329,012**	0.486%	$2,486.44	-	$2,486.44	$602.76	$3,089.20
1165000-Airport Admin	**2,360,627**	0.345%	$1,763.15	-	$1,763.15	$427.42	$2,190.57
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	$2,303.08	-	$2,303.08	$558.31	$2,861.39
Subtotals	**685,025,514**	100.000%	$511,645.89	-	$511,645.89	$122,159.20	$633,805.09
Direct Billed					-		-
Total Full Functional Cost					$511,645.89		$633,805.09

Allocation Basis: Net Expenditures by Section

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Detail Allocation - Legislative Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**16**	1.384%	$16,925.86	-	$16,925.86	-	$16,925.86
0200000-City Council	**32**	2.768%	$33,851.72	-	$33,851.72	-	$33,851.72
1100000-City Manager	**39**	3.374%	$41,256.79	-	$41,256.79	-	$41,256.79
1200000-City Clerk	**271**	23.443%	$286,681.78	-	$286,681.78	-	$286,681.78
1300000-City Attorney	**273**	23.616%	$288,797.51	-	$288,797.51	$99,886.10	$388,683.61
2100000-Human Resources	**27**	2.336%	$28,562.39	-	$28,562.39	$9,878.85	$38,441.24
2200000-General Services	**50**	4.325%	$52,893.32	-	$52,893.32	$18,294.16	$71,187.48
2300000-Finance	**53**	4.585%	$56,066.92	-	$56,066.92	$19,391.81	$75,458.72
2400000-Innovation and Technology	**15**	1.298%	$15,868.00	-	$15,868.00	$5,488.25	$21,356.24
2800001-Community Development	**74**	6.401%	$78,282.11	-	$78,282.11	$27,075.35	$105,357.46
3105000-Police Adminstrative Services	**30**	2.595%	$31,735.99	-	$31,735.99	$10,976.49	$42,712.49
3500000-Fire Administration	**34**	2.941%	$35,967.46	-	$35,967.46	$12,440.03	$48,407.48
4100000-Public Works Administration	**87**	7.526%	$92,034.37	-	$92,034.37	$31,831.84	$123,866.21
5130000-Library Administration	**21**	1.817%	$22,215.19	-	$22,215.19	$7,683.55	$29,898.74
5215000-PRCS Parks	**58**	5.017%	$61,356.25	-	$61,356.25	$21,221.22	$82,577.47
5305000-Museum Facilities and Operations	**9**	0.779%	$9,520.80	-	$9,520.80	$3,292.95	$12,813.75
2805000-Sucessor Agency	**6**	0.519%	$6,347.20	-	$6,347.20	$2,195.30	$8,542.50
6000000-Public Utilities Admin Management	**37**	3.201%	$39,141.05	-	$39,141.05	$13,537.68	$52,678.73
2500000-Housing and Human Services Admin	**21**	1.817%	$22,215.19	-	$22,215.19	$7,683.55	$29,898.74
2535000-Housing Authority	**3**	0.260%	$3,173.60	-	$3,173.60	$1,097.65	$4,271.25
Subtotals	**1,156**	100.000%	$1,222,893.49	-	$1,222,893.49	$291,974.76	$1,514,868.25
Direct Billed					-		-
Total Full Functional Cost					$1,222,893.49		$1,514,868.25

Allocation Basis: Number of Agenda Items by Section

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Summary of Allocated Costs

Department	Total	Legislative Support	Records Management	Elections	Passport Services
0100000-Mayor	$18,313.91	$16,925.86	$763.68	$624.37	-
0200000-City Council	$42,945.80	$33,851.72	$7,775.92	$1,318.16	-
1100000-City Manager	$45,562.18	$41,256.79	-	$4,305.39	-
1200000-City Clerk	$288,159.42	$286,681.78	-	$1,477.64	-
1300000-City Attorney	$401,087.75	$388,683.61	$7,072.33	$5,331.80	-
2100000-Human Resources	$47,319.68	$38,441.24	$4,950.05	$3,928.39	-
2200000-General Services	$79,344.18	$71,187.48	$5.80	$8,150.91	-
2300000-Finance	$87,212.91	$75,458.72	$4,667.86	$7,086.33	-
2400000-Innovation and Technology	$34,184.05	$21,356.24	-	$12,827.81	-
2845000-Citywide Property Services	$2,604.11	-	$2,027.57	$576.54	-
1400000-Marketing	$1,698.03	-	-	$1,698.03	-
Subtotal for CSD	$1,048,432.01	$973,843.44	$27,263.21	$47,325.36	-
2800001-Community Development	$107,031.03	$105,357.46	$168.16	$1,505.41	-
2810000-Planning	$16,019.32	-	$13,510.69	$2,508.63	-
2825000-Building and Safety	$4,315.25	-	$978.03	$3,337.23	-
2840000-Code Enforcement	$3,626.58	-	$579.86	$3,046.72	-
3100000-Office of the Police Chief	$4,665.62	-	-	$4,665.62	-
3101000-Police Community Services Bureau	$2,110.39	-	-	$2,110.39	-
3102000-Police Support Service	$8,901.46	-	-	$8,901.46	-
3105000-Police Adminstrative Services	$51,584.56	$42,712.49	$2,932.15	$5,939.93	-
3110000-Police Communications	$5,191.01	-	-	$5,191.01	-
3115000-Police Field Operations	$57,477.45	-	-	$57,477.45	-
3120000-Police Aviation Unit	$3,099.54	-	-	$3,099.54	-
3125000-Police Special Operations	$20,407.66	-	-	$20,407.66	-
3130000-Police Central Investigations	$10,200.39	-	-	$10,200.39	-
3135000-Police Special Investigations	$6,361.05	-	-	$6,361.05	-
3195000-Police Capital	$21.45	-	-	$21.45	-

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Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Records Management	Elections	Passport Services
3500000-Fire Administration	$51,737.07	$48,407.48	$883.32	$2,446.27	-
3505000-Fire Prevention	$1,390.75	-	-	$1,390.75	-
3510000-Fire Operations	$59,880.28	-	$1.93	$59,878.34	-
3510100-Fire Operation Paramedic Program	$2,693.92	-	-	$2,693.92	-
3515000-Fire Special Services	$649.27	-	-	$649.27	-
3520000-Fire Training	$1,284.42	-	-	$1,284.42	-
3595000-Fire Capital	$5.39	-	-	$5.39	-
4100000-Public Works Administration	$134,970.48	$123,866.21	$11,104.28	-	-
4100200-Public Works Sundry Gen Govt	$11.09	-	-	$11.09	-
4110000-Public Works Streets Admin	$545.07	-	-	$545.07	-
4110100-Public Works Streets Maintenance	$4,543.98	-	-	$4,543.98	-
4110110-Public Works Forestry and Landscape	$10,018.29	-	-	$10,018.29	-
4110300-Public Works Storm Drain Maintenance	$191.57	-	-	$191.57	-
4110400-Public Wrk Signals Maintenance	$1,249.24	-	-	$1,249.24	-
4115000-Public Works City Engineering Services	$7,574.80	-	$5,154.94	$2,419.86	-
4120000-Public Works Traffic Engineering	$2,156.65	-	-	$2,156.65	-
5130000-Library Administration	$32,167.12	$29,898.74	$23.19	$2,245.19	-
5135000-Library Neighborhood Services	$6,329.68	-	-	$6,329.68	-
5200000-PRCS Administration	$2,846.19	-	$34.79	$2,811.40	-
5205000-PRCS Recreation	$8,884.87	-	-	$8,884.87	-
5210000-PRCS Janet Goeske Center	$431.41	-	-	$431.41	-
5215000-PRCS Parks	$96,217.64	$82,577.47	-	$13,640.17	-
5215400-PRCS Fairmount Park Golf Course	$638.07	-	-	$638.07	-
5305000-Museum Facilities and Operations	$14,942.68	$12,813.75	-	$2,128.93	-
2805000-Sucessor Agency	$8,901.59	$8,542.50	-	$359.10	-
9999991-Public Works Capital Improv Storm	$258.06	-	-	$258.06	-
5200111-PRCS Admin Plan and Design Park	$1,623.93	-	-	$1,623.93	-
9999993-PW-Cap Imp-Street Projects (433)	$114.81	-	-	$114.81	-

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Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Records Management	Elections	Passport Services
6000000-Public Utilities Admin Management	$68,363.55	$52,678.73	$1,813.02	$13,871.79	-
6000030-Public Utilities Admin Mission Square	$1,784.47	-	-	$1,784.47	-
6002000-Public Utilities Work Force Developmnt	$460.27	-	-	$460.27	-
6003000-Public Utilities Office Ops Technology	$942.51	-	-	$942.51	-
6004000-Public Utilities Business Support	$2,569.94	-	-	$2,569.94	-
6005000-Public Utilities Admin CIS Util Bill	$805.71	-	-	$805.71	-
6010000-Public Utilities Admin Field Services	$2,547.32	-	-	$2,547.32	-
6015000-Public Utilities Admn Customer Service	$5,928.77	-	-	$5,928.77	-
6020000-Public Utilities Admin Customer	$1,254.30	-	-	$1,254.30	-
6025000-Legislative and Regulatory Risk	$313.43	-	-	$313.43	-
6100000-Electric Operations	$11,142.50	-	$1,602.34	$9,540.16	-
6105000-Electric Prod and Oper Field Ops	$16,683.68	-	-	$16,683.68	-
6110000-Energy Deliv Engineering	$9,867.75	-	$811.80	$9,055.95	-
6120000-Elec Power Supply Operation	$9,605.89	-	$231.94	$9,373.95	-
6120110-SONGS Power and Energy Purch	$885.98	-	-	$885.98	-
6120120-SPRINGS Power and Energy Purch	$734.82	-	-	$734.82	-
6120130-RERC Acorn Generating Plant	$6,228.61	-	-	$6,228.61	-
6120140-Clearwater Generating Plant	$1,975.19	-	-	$1,975.19	-
6130000-Elec Capital Projects	$24,506.86	-	-	$24,506.86	-
6020100-Public Utilities Adm Market Pub Benefit	$7,453.45	-	-	$7,453.45	-
6200000-Water Production and Operations	$24,255.61	-	$2,968.87	$21,286.74	-
6205000-Water Field Operations	$13,654.71	-	-	$13,654.71	-
6210000-Wtr Engineering and Resources	$9,184.88	-	-	$9,184.88	-
6230000-Water Capital Projects	$75.73	-	-	$75.73	-
6220200-Water Conservation	$737.30	-	-	$737.30	-
4125000-Sewer Systems Admin and Reg Compl	$6,510.57	-	-	$6,510.57	-
4125100-Sewer Collection System Maint	$5,702.83	-	-	$5,702.83	-
4125200-Sewer Systems Treatment	$15,081.68	-	-	$15,081.68	-

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Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Records Management	Elections	Passport Services
4125300-Sewer Environmental Compl	$1,220.10	-	-	$1,220.10	-
4125400-Sewer Sys Plant Maintenance	$2,920.89	-	-	$2,920.89	-
4125410-Sewer Electrical and Instrum	$1,169.09	-	-	$1,169.09	-
4125420-Sewer SCADA and SPL	$646.73	-	-	$646.73	-
4125430-Sewer Warehouse	$167.10	-	-	$167.10	-
4125500-Sewer Laboratory Services	$1,022.64	-	-	$1,022.64	-
9999995-PW-Sewer Capital Projects (550)	$6,540.64	-	-	$6,540.64	-
4125900-Sewer Capital Engnrng Svs	$69.48	-	-	$69.48	-
4125910-Sewer Plant Construction Support	$49.95	-	-	$49.95	-
4150000-Public Works Public Parking	$8,838.20	-	-	$8,838.20	-
4151000-Public Works Parking Enforcmnt	$1,443.50	-	-	$1,443.50	-
2115100-Workers Compensation	$10,167.08	-	$2,949.54	$7,217.54	-
2320300-Unemployment Trust	$94.78	-	-	$94.78	-
2320000-Risk Management	$2,302.49	-	-	$2,302.49	-
2315200-Central Store	$905.79	-	-	$905.79	-
2215000-Central Garage	$14,570.26	-	-	$14,570.26	-
5200200-PRCS Adm Special Transit Svs	$5,300.24	-	$724.82	$4,575.41	-
4130000-Solid Waste Admin	$696.84	-	-	$696.84	-
4130100-Solid Waste Collection	$20,611.40	-	-	$20,611.40	-
4130200-Solid Waste Refuse Disposal	$451.04	-	-	$451.04	-
4130300-Solid Waste Private Hauler	$6,262.12	-	-	$6,262.12	-
4130400-Solid Waste Street Sweeping	$3,559.76	-	-	$3,559.76	-
4130500-Solid Waste Sundry Gen Govt	$128.22	-	-	$128.22	-
1310000-City Attorney-Claim Management	$8,560.62	-	-	$8,560.62	-
9999992-PW-Capital Projects (420)	$20,497.52	-	-	$20,497.52	-
6007000-Public Utilities Admin Safety	$540.74	-	-	$540.74	-
5230000-PRCS - Youth Innovation Center	$630.40	-	-	$630.40	-
2815001-Citywide Economic Development	$6,975.40	-	$933.57	$6,041.83	-

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For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1200000 City Clerk
Schedule 5.6

Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Records Management	Elections	Passport Services
2500000-Housing and Human Services Admin	$30,092.67	$29,898.74	$28.99	$164.93	-
2505000-Homeless Outreach	$3,244.62	-	-	$3,244.62	-
2510000-Neighborhoods	$318.69	-	-	$318.69	-
2535000-Housing Authority	$7,360.45	$4,271.25	-	$3,089.20	-
1165000-Airport Admin	$2,190.57	-	-	$2,190.57	-
5240000-Arts & Cultural Affairs	$2,861.39	-	-	$2,861.39	-
Alloc Remains	$358,804.42	-	-	-	$358,804.42
Totals	$2,582,177.20	$1,514,868.25	$74,699.44	$633,805.09	-
Direct Billed	-	-	-	-	-
Total Full Functional Cost	$2,582,177.20	$1,514,868.25	$74,699.44	$633,805.09	-
Less Direct Billed	-	-	-	-	-
Less CSD Amounts	($1,048,432.01)	($973,843.44)	($27,263.21)	($47,325.36)	-
Total Receiving Department Allocation	$1,174,940.77	$541,024.81	$47,436.24	$586,479.73	-

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1300000 City Attorney
Schedule 6.1

Narrative

Direct Support- Allocates the cost of City Attorney Direct Support based on the total assignment department.

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1300000 City Attorney
Schedule 6.2

Labor Distribution Summary

No Labor Distribution

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1300000 City Attorney
Schedule 6.3

Schedule of costs to be allocated

		Amount	General & Admin	Direct Support
Sal Total %				*0.000%*
Wages and Benefits				
Salaries		-	-	-
Benefits		-	-	-
Wages and Benefits Subtotal		-	-	-
Service And Supplies	**DIST**			
411100 - Salaries - Regular	*PROP*	$3,719,821.00	-	$3,719,821.00
411115 - Salaries-Additional Pay PERS	*PROP*	$3,289.00	-	$3,289.00
411410 - Vacation Payoffs	*PROP*	$100,592.00	-	$100,592.00
411510 - Accrued Payroll	*PROP*	$42,896.00	-	$42,896.00
412210 - Workers Compensation Ins	*PROP*	$50,210.00	-	$50,210.00
412220 - Health Insurance	*PROP*	$427,877.00	-	$427,877.00
412222 - Dental Insurance	*PROP*	$14,493.00	-	$14,493.00
412230 - Life Insurance	*PROP*	$22,227.00	-	$22,227.00
412240 - Unemployment Insurance	*PROP*	$3,080.00	-	$3,080.00
412250 - Disability Insurance	*PROP*	-	-	-
412320 - Medicare OASDI	*PROP*	$65,915.00	-	$65,915.00
412330 - City Retirement Plan	*PROP*	$723.00	-	$723.00
412400 - Deferred Compensation	*PROP*	$32,950.00	-	$32,950.00
412500 - Automobile/Expense Allowance	*PROP*	$6,000.00	-	$6,000.00
421000 - Professional Services	*PROP*	$43,106.00	-	$43,106.00
421100 - Outside Legal Services	*PROP*	$71,181.00	-	$71,181.00
422100 - Telephone	*PROP*	$1,090.00	-	$1,090.00
422120 - Telephone - Cellular	*PROP*	$3,350.00	-	$3,350.00
423200 - Land and Building Rental	*PROP*	$572,938.00	-	$572,938.00
423201 - Parking Space Rental	*PROP*	$28,665.00	-	$28,665.00
424220 - All Other Equip Maint/Repair	*PROP*	$8,261.00	-	$8,261.00
425200 - Periodicals & Dues	*PROP*	$21,793.00	-	$21,793.00
425400 - General Office Expense	*PROP*	$30,660.00	-	$30,660.00
425500 - Postage	*PROP*	$9,300.00	-	$9,300.00
425600 - Central Printing Charges	*PROP*	$14,751.00	-	$14,751.00
425700 - Software Purchase/Licensing	*PROP*	$14,997.00	-	$14,997.00
425800 - Computer Equip Purc Undr $50	*PROP*	$58,485.00	-	$58,485.00
426800 - Special Department Supplies	*PROP*	$16,553.00	-	$16,553.00
427100 - Travel & Meeting Expense	*PROP*	$12,690.00	-	$12,690.00
427200 - Training	*PROP*	$15,563.00	-	$15,563.00
428200 - Legal Fees	*PROP*	$8,059.00	-	$8,059.00
428400 - Liability Insurance	*PROP*	$53,050.00	-	$53,050.00
450209 - Unspecfd Outside Counsel Cos	*PROP*	$8,397.00	-	$8,397.00
450239 - General Litigation Costs	*PROP*	$4,009.00	-	$4,009.00

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

884101 - Interfund Services from 101 Fd	*PROP*	$9,444.00	-	$9,444.00
892610 - Utilization Chgs to 610 Fund	*PROP*	($391,852.00)	-	($391,852.00)
892630 - Utilization Chgs to 630 Fund	*PROP*	($1,254,922.00)	-	($1,254,922.00)
894170 - Interfund Services to 170 Fund	*PROP*	-	-	-
411111 - Salaries-Part Time Benefitted	*PROP*	$91,607.00	-	$91,607.00
411116 - Salaries-Addtl Pay Non-PERS	*PROP*	$41,362.00	-	$41,362.00
412317 - PERS Normal - Misc	*PROP*	-	-	-
412318 - PERS UAL - Misc	*PROP*	-	-	-
411105 - Salaries - Non-Productive	*PROP*	-	-	-
411210 - Vacation	*PROP*	$217,774.00	-	$217,774.00
411220 - Holidays & Special Days Off	*PROP*	$246,452.00	-	$246,452.00
411240 - Sick Leave	*PROP*	$111,553.00	-	$111,553.00
411245 - Family Illness Sick Leave	*PROP*	$10,273.00	-	$10,273.00
411260 - Bereavement Leave	*PROP*	$2,110.00	-	$2,110.00
411292 - Administrative Leave	*PROP*	$112,056.00	-	$112,056.00
411420 - Sick Leave Payoff	*PROP*	$89.00	-	$89.00
412310 - PERS Retirement	*PROP*	$607,154.00	-	$607,154.00
413120 - Overtime At 1.5 Rate	*PROP*	$31,315.00	-	$31,315.00
418000 - Temporary Services	*PROP*	$37,399.00	-	$37,399.00
425610 - Outside Printing Expense	*PROP*	-	-	-
411110 - Salaries-Part Time Non-Bene	*PROP*	$19,701.00	-	$19,701.00
411130 - Compensatory Time	*PROP*	$320.00	-	$320.00
411280 - Jury Duty	*PROP*	$4,684.00	-	$4,684.00
411250 - Industrial Accident	*PROP*	$11,866.00	-	$11,866.00
413130 - Overtime At Double Time Rate	*PROP*	$258.00	-	$258.00
894110 - Interfund Services to 110 Fund	*PROP*	($27,682.00)	-	($27,682.00)
Services and Supplies Subtotal		$5,367,932.00	-	$5,367,932.00
Cost Adjustments				
Cost Adjustments Subtotal		-	-	-
Reallocate Admin			-	-
Functional Costs		$5,367,932.00	-	$5,367,932.00
	Exp Total %		*0.000%*	*100.000%*

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1300000 City Attorney
Schedule 6.4

Service to Service Costs

Department	First Incoming	Second Incoming	Direct Support
0100000-Mayor	$16,845.76	$3,090.09	$19,935.85
0200000-City Council	$35,518.36	$9,034.48	$44,552.84
1100000-City Manager	$86,743.63	$18,875.07	$105,618.70
1200000-City Clerk	$298,622.25	$102,465.49	$401,087.75
1300000-City Attorney	-	$320,458.23	$320,458.23
2100000-Human Resources	-	$64,389.24	$64,389.24
2200000-General Services	-	$106,303.77	$106,303.77
2300000-Finance	-	$72,294.81	$72,294.81
2400000-Innovation and Technology	-	$190,023.78	$190,023.78
7241300-Non Departmental Employee Parking	-	$7,267.56	$7,267.56
1400000-Marketing	-	$14,416.99	$14,416.99
Subtotals	$437,730.00	$908,619.50	$1,346,349.50
Functional Costs	$5,367,932.00		$5,367,932.00
Total Allocated Costs	$6,714,281.50		$6,714,281.50

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1300000 City Attorney
Schedule 6.5.1

Detail Allocation - Direct Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0200000-City Council	**680**	2.722%	$158,021.46	-	$158,021.46	-	$158,021.46
1100000-City Manager	**1,065**	4.263%	$247,489.49	-	$247,489.49	-	$247,489.49
1200000-City Clerk	**150**	0.600%	$34,857.68	-	$34,857.68	-	$34,857.68
1300000-City Attorney	**1,379**	5.520%	$320,458.23	-	$320,458.23	-	$320,458.23
2100000-Human Resources	**1,638**	6.556%	$380,645.81	-	$380,645.81	$68,557.68	$449,203.50
2200000-General Services	**500**	2.001%	$116,192.25	-	$116,192.25	$20,927.25	$137,119.50
2300000-Finance	**805**	3.222%	$187,069.52	-	$187,069.52	$33,692.88	$220,762.40
2400000-Innovation and Technology	**623**	2.494%	$144,775.54	-	$144,775.54	$26,075.36	$170,850.90
2845000-Citywide Property Services	**767**	3.070%	$178,238.91	-	$178,238.91	$32,102.41	$210,341.32
2810000-Planning	**2,050**	8.206%	$476,388.23	-	$476,388.23	$85,801.74	$562,189.97
2840000-Code Enforcement	**2,100**	8.406%	$488,007.45	-	$488,007.45	$87,894.47	$575,901.92
3105000-Police Adminstrative Services	**2,250**	9.006%	$522,865.13	-	$522,865.13	$94,172.64	$617,037.77
3500000-Fire Administration	**880**	3.522%	$204,498.36	-	$204,498.36	$36,831.97	$241,330.33
4100000-Public Works Administration	**735**	2.942%	$170,802.61	-	$170,802.61	$30,763.06	$201,565.67
4115000-Public Works City Engineering Services	**810**	3.242%	$188,231.45	-	$188,231.45	$33,902.15	$222,133.60
5130000-Library Administration	**350**	1.401%	$81,334.58	-	$81,334.58	$14,649.08	$95,983.65
5200000-PRCS Administration	**754**	3.018%	$175,217.91	-	$175,217.91	$31,558.30	$206,776.21
6100000-Electric Operations	**1,145**	4.583%	$266,080.25	-	$266,080.25	$47,923.41	$314,003.67
6200000-Water Production and Operations	**950**	3.803%	$220,765.28	-	$220,765.28	$39,761.78	$260,527.06
4125000-Sewer Systems Admin and Reg Compl	**475**	1.901%	$110,382.64	-	$110,382.64	$19,880.89	$130,263.53
2115100-Workers Compensation	**2,850**	11.408%	$662,295.83	-	$662,295.83	$119,285.35	$781,581.18
2510000-Neighborhoods	**617**	2.470%	$143,381.24	-	$143,381.24	$25,824.23	$169,205.47
2535000-Housing Authority	**1,410**	5.644%	$327,662.15	-	$327,662.15	$59,014.86	$386,677.00
Subtotals	**24,983**	100.000%	$5,805,662.00	-	$5,805,662.00	$908,619.50	$6,714,281.50
Direct Billed					-		-
Total Full Functional Cost					$5,805,662.00		$6,714,281.50

Allocation Basis: Attorney Working Hours by Section

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1300000 City Attorney
Schedule 6.6

Summary of Allocated Costs

Department	Total	Direct Support
0200000-City Council	$158,021.46	$158,021.46
1100000-City Manager	$247,489.49	$247,489.49
1200000-City Clerk	$34,857.68	$34,857.68
1300000-City Attorney	$320,458.23	$320,458.23
2100000-Human Resources	$449,203.50	$449,203.50
2200000-General Services	$137,119.50	$137,119.50
2300000-Finance	$220,762.40	$220,762.40
2400000-Innovation and Technology	$170,850.90	$170,850.90
2845000-Citywide Property Services	$210,341.32	$210,341.32
Subtotal for CSD	$1,949,104.48	$1,949,104.48
2810000-Planning	$562,189.97	$562,189.97
2840000-Code Enforcement	$575,901.92	$575,901.92
3105000-Police Adminstrative Services	$617,037.77	$617,037.77
3500000-Fire Administration	$241,330.33	$241,330.33
4100000-Public Works Administration	$201,565.67	$201,565.67
4115000-Public Works City Engineering Services	$222,133.60	$222,133.60
5130000-Library Administration	$95,983.65	$95,983.65
5200000-PRCS Administration	$206,776.21	$206,776.21
6100000-Electric Operations	$314,003.67	$314,003.67
6200000-Water Production and Operations	$260,527.06	$260,527.06
4125000-Sewer Systems Admin and Reg Compl	$130,263.53	$130,263.53
2115100-Workers Compensation	$781,581.18	$781,581.18
2510000-Neighborhoods	$169,205.47	$169,205.47
2535000-Housing Authority	$386,677.00	$386,677.00
Totals	$6,714,281.50	$6,714,281.50
Direct Billed	-	-
Total Full Functional Cost	$6,714,281.50	$6,714,281.50

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1300000 City Attorney
Schedule 6.6

Summary of Allocated Costs (continued)

Department	Total	Direct Support
Less Direct Billed	-	-
Less CSD Amounts	($1,949,104.48)	($1,949,104.48)
Total Receiving Department Allocation	$4,765,177.02	$4,765,177.02

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2100000 Human Resources
Schedule 7.1

Narrative

HR Citywide- Allocates the cost of Human Resources Citywide Support based on Full Time Equivalents.

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2100000 Human Resources
Schedule 7.2

Labor Distribution Summary

No Labor Distribution

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2100000 Human Resources
Schedule 7.3

Schedule of costs to be allocated

		Amount	General & Admin	HR Citywide
Sal Total %				*0.000%*
Wages and Benefits				
Salaries		-	-	-
Benefits		-	-	-
Wages and Benefits Subtotal		-	-	-
Service And Supplies	**DIST**			
Salaries	*PROP*	-	-	-
Benefits	*PROP*	-	-	-
411100 - Salaries - Regular	*PROP*	$2,506,458.00	-	$2,506,458.00
411115 - Salaries-Additional Pay PERS	*PROP*	$11,028.00	-	$11,028.00
411510 - Accrued Payroll	*PROP*	$29,483.00	-	$29,483.00
412210 - Workers Compensation Ins	*PROP*	$48,550.00	-	$48,550.00
412220 - Health Insurance	*PROP*	$305,767.00	-	$305,767.00
412222 - Dental Insurance	*PROP*	$10,994.00	-	$10,994.00
412230 - Life Insurance	*PROP*	$14,244.00	-	$14,244.00
412240 - Unemployment Insurance	*PROP*	$2,245.00	-	$2,245.00
412250 - Disability Insurance	*PROP*	-	-	-
412320 - Medicare OASDI	*PROP*	$44,928.00	-	$44,928.00
412330 - City Retirement Plan	*PROP*	$1,265.00	-	$1,265.00
412400 - Deferred Compensation	*PROP*	$30,900.00	-	$30,900.00
412500 - Automobile/Expense Allowance	*PROP*	$5,100.00	-	$5,100.00
421000 - Professional Services	*PROP*	$270,433.00	-	$270,433.00
421100 - Outside Legal Services	*PROP*	$21,560.00	-	$21,560.00
422100 - Telephone	*PROP*	$1,353.00	-	$1,353.00
422120 - Telephone - Cellular	*PROP*	$5,041.00	-	$5,041.00
423500 - Vehicle Usage Reimb Employe	*PROP*	$35.00	-	$35.00
424220 - All Other Equip Maint/Repair	*PROP*	-	-	-
425100 - Advertising Expense	*PROP*	$8,423.00	-	$8,423.00
425200 - Periodicals & Dues	*PROP*	$5,947.00	-	$5,947.00
425400 - General Office Expense	*PROP*	$7,633.00	-	$7,633.00
425500 - Postage	*PROP*	$218.00	-	$218.00
425610 - Outside Printing Expense	*PROP*	$7,093.00	-	$7,093.00
425700 - Software Purchase/Licensing	*PROP*	$6,294.00	-	$6,294.00
425800 - Computer Equip Purc Undr $50	*PROP*	$10,573.00	-	$10,573.00
426800 - Special Department Supplies	*PROP*	$11,770.00	-	$11,770.00
427100 - Travel & Meeting Expense	*PROP*	$6,522.00	-	$6,522.00
428400 - Liability Insurance	*PROP*	$48,310.00	-	$48,310.00
450338 - Drug & Alcohol Testing Prog	*PROP*	$9,285.00	-	$9,285.00
452004 - City-Wide Employee Training	*PROP*	$52,502.00	-	$52,502.00
452005 - Education Reimbursement Proc	*PROP*	$95,475.00	-	$95,475.00

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

452011 - Employee Recognition Program	*PROP*	$22,028.00	-	$22,028.00
884101 - Interfund Services from 101 Fd	*PROP*	$54,508.00	-	$54,508.00
892510 - Utilization Chgs to 510 Fund	*PROP*	($694,739.00)	-	($694,739.00)
412317 - PERS Normal - Misc	*PROP*	-	-	-
412318 - PERS UAL - Misc	*PROP*	-	-	-
411110 - Salaries-Part Time Non-Bene	*PROP*	$33,483.00	-	$33,483.00
411210 - Vacation	*PROP*	$157,183.00	-	$157,183.00
411220 - Holidays & Special Days Off	*PROP*	$163,180.00	-	$163,180.00
411240 - Sick Leave	*PROP*	$92,087.00	-	$92,087.00
411245 - Family Illness Sick Leave	*PROP*	$24,953.00	-	$24,953.00
411248 - COVID-19 SB114 Sick Leave	*PROP*	$1,897.00	-	$1,897.00
411260 - Bereavement Leave	*PROP*	$6,982.00	-	$6,982.00
411280 - Jury Duty	*PROP*	$3,515.00	-	$3,515.00
411292 - Administrative Leave	*PROP*	$85,834.00	-	$85,834.00
411410 - Vacation Payoffs	*PROP*	$68,938.00	-	$68,938.00
412310 - PERS Retirement	*PROP*	$415,159.00	-	$415,159.00
413120 - Overtime At 1.5 Rate	*PROP*	$35.00	-	$35.00
419997 - Vacancy Factor	*PROP*	-	-	-
411105 - Salaries - Non-Productive	*PROP*	-	-	-
411116 - Salaries-Addtl Pay Non-PERS	*PROP*	$914.00	-	$914.00
421001 - Prof Services/Internal	*PROP*	$1,816.00	-	$1,816.00
427200 - Training	*PROP*	($690.00)	-	($690.00)
882510 - Utilization Chgs from 510 Fund	*PROP*	$787.00	-	$787.00
411130 - Compensatory Time	*PROP*	$269.00	-	$269.00
411250 - Industrial Accident	*PROP*	$979.00	-	$979.00
411430 - Compensatory Time Payoff	*PROP*	$872.00	-	$872.00
411502 - Salaries - Grant Benefits	*PROP*	($4,513.00)	-	($4,513.00)
423400 - Motor Pool Equipment Rental	*PROP*	$24.00	-	$24.00
894215 - Interfund Services to 215 Fund	*PROP*	($15,988.00)	-	($15,988.00)
Services and Supplies Subtotal		$3,998,942.00	-	$3,998,942.00
Cost Adjustments				
Cost Adjustments Subtotal		-	-	-
Reallocate Admin			-	-
Functional Costs		$3,998,942.00	-	$3,998,942.00
	Exp Total %		*0.000%*	*100.000%*

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Service to Service Costs

Department	First Incoming	Second Incoming	HR Citywide
0000001-Building	$99,373.77	-	$99,373.77
0100000-Mayor	$5,995.51	$1,093.76	$7,089.26
0200000-City Council	$12,641.58	$3,162.21	$15,803.79
1100000-City Manager	$49,754.10	$10,571.22	$60,325.32
1200000-City Clerk	$35,597.12	$11,722.56	$47,319.68
1300000-City Attorney	$380,645.81	$68,557.68	$449,203.50
2100000-Human Resources	-	$64,389.24	$64,389.24
2200000-General Services	-	$26,366.85	$26,366.85
2300000-Finance	-	$56,870.02	$56,870.02
2400000-Innovation and Technology	-	$190,023.78	$190,023.78
7222100-Non Departmental City Occupancy	-	$132,134.45	$132,134.45
7241300-Non Departmental Employee Parking	-	$20,591.41	$20,591.41
1400000-Marketing	-	$10,622.21	$10,622.21
Subtotals	$584,007.89	$596,105.38	$1,180,113.27
Functional Costs	$3,998,942.00		$3,998,942.00
Total Allocated Costs	$5,179,055.27		$5,179,055.27

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Detail Allocation - HR Citywide

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**8**	0.311%	$14,257.62	-	$14,257.62	-	$14,257.62
0200000-City Council	**18**	0.702%	$32,194.62	-	$32,194.62	-	$32,194.62
1100000-City Manager	**18**	0.723%	$33,114.46	-	$33,114.46	-	$33,114.46
1200000-City Clerk	**12**	0.482%	$22,076.31	-	$22,076.31	-	$22,076.31
1300000-City Attorney	**35**	1.405%	$64,389.24	-	$64,389.24	-	$64,389.24
2100000-Human Resources	**35**	1.405%	$64,389.24	-	$64,389.24	-	$64,389.24
2200000-General Services	**31**	1.244%	$57,030.47	-	$57,030.47	$7,810.67	$64,841.14
2300000-Finance	**49**	1.967%	$90,144.93	-	$90,144.93	$12,345.90	$102,490.83
2400000-Innovation and Technology	**62**	2.489%	$114,060.93	-	$114,060.93	$15,621.34	$129,682.28
2845000-Citywide Property Services	**5**	0.201%	$9,198.46	-	$9,198.46	$1,259.79	$10,458.25
1400000-Marketing	**18**	0.704%	$32,286.60	-	$32,286.60	$4,421.85	$36,708.45
2800001-Community Development	**10**	0.401%	$18,396.92	-	$18,396.92	$2,519.57	$20,916.50
2810000-Planning	**30**	1.204%	$55,190.77	-	$55,190.77	$7,558.71	$62,749.49
2825000-Building and Safety	**25**	1.004%	$45,992.31	-	$45,992.31	$6,298.93	$52,291.24
2840000-Code Enforcement	**23**	0.923%	$42,312.93	-	$42,312.93	$5,795.01	$48,107.94
3100000-Office of the Police Chief	**12**	0.482%	$22,076.31	-	$22,076.31	$3,023.49	$25,099.80
3101000-Police Community Services Bureau	**14**	0.562%	$25,755.69	-	$25,755.69	$3,527.40	$29,283.09
3102000-Police Support Service	**63**	2.529%	$115,900.63	-	$115,900.63	$15,873.30	$131,773.92
3105000-Police Adminstrative Services	**16**	0.642%	$29,435.08	-	$29,435.08	$4,031.31	$33,466.39
3110000-Police Communications	**52**	2.087%	$95,664.01	-	$95,664.01	$13,101.77	$108,765.78
3115000-Police Field Operations	**200**	8.028%	$367,938.49	-	$367,938.49	$50,391.43	$418,329.92
3120000-Police Aviation Unit	**9**	0.361%	$16,557.23	-	$16,557.23	$2,267.61	$18,824.85
3125000-Police Special Operations	**75**	3.011%	$137,976.93	-	$137,976.93	$18,896.78	$156,873.72
3130000-Police Central Investigations	**39**	1.566%	$71,748.01	-	$71,748.01	$9,826.33	$81,574.33
3135000-Police Special Investigations	**26**	1.044%	$47,832.00	-	$47,832.00	$6,550.89	$54,382.89
3500000-Fire Administration	**7**	0.281%	$12,877.85	-	$12,877.85	$1,763.70	$14,641.55
3505000-Fire Prevention	**12**	0.482%	$22,076.31	-	$22,076.31	$3,023.49	$25,099.80
3510000-Fire Operations	**205**	8.229%	$377,136.96	-	$377,136.96	$51,651.21	$428,788.17
3515000-Fire Special Services	**5**	0.201%	$9,198.46	-	$9,198.46	$1,259.79	$10,458.25
3520000-Fire Training	**4**	0.161%	$7,358.77	-	$7,358.77	$1,007.83	$8,366.60
4100000-Public Works Administration	**9**	0.361%	$16,557.23	-	$16,557.23	$2,267.61	$18,824.85
4110000-Public Works Streets Admin	**3**	0.120%	$5,519.08	-	$5,519.08	$755.87	$6,274.95
4110100-Public Works Streets Maintenance	**55**	2.208%	$101,183.09	-	$101,183.09	$13,857.64	$115,040.73
4110110-Public Works Forestry and Landscape	**9**	0.361%	$16,557.23	-	$16,557.23	$2,267.61	$18,824.85
4110300-Public Works Storm Drain Maintenance	**6**	0.241%	$11,038.15	-	$11,038.15	$1,511.74	$12,549.90
4110400-Public Wrk Signals Maintenance	**6**	0.241%	$11,038.15	-	$11,038.15	$1,511.74	$12,549.90
4115000-Public Works City Engineering Services	**45**	1.806%	$82,786.16	-	$82,786.16	$11,338.07	$94,124.23
4120000-Public Works Traffic Engineering	**7**	0.281%	$12,877.85	-	$12,877.85	$1,763.70	$14,641.55
5130000-Library Administration	**8**	0.321%	$14,717.54	-	$14,717.54	$2,015.66	$16,733.20
5135000-Library Neighborhood Services	**60**	2.409%	$110,381.55	-	$110,381.55	$15,117.43	$125,498.98
5200000-PRCS Administration	**12**	0.482%	$22,076.31	-	$22,076.31	$3,023.49	$25,099.80
5205000-PRCS Recreation	**101**	4.038%	$185,073.06	-	$185,073.06	$25,346.89	$210,419.95

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5215000-PRCS Parks	**37**	1.465%	$67,148.78	-	$67,148.78	$9,196.44	$76,345.21
5215400-PRCS Fairmount Park Golf Course	**3**	0.120%	$5,519.08	-	$5,519.08	$755.87	$6,274.95
5305000-Museum Facilities and Operations	**14**	0.542%	$24,835.85	-	$24,835.85	$3,401.42	$28,237.27
2805000-Sucessor Agency	**3**	0.120%	$5,519.08	-	$5,519.08	$755.87	$6,274.95
6000000-Public Utilities Admin Management	**36**	1.445%	$66,228.93	-	$66,228.93	$9,070.46	$75,299.39
6003000-Public Utilities Office Ops Technology	**1**	0.040%	$1,839.69	-	$1,839.69	$251.96	$2,091.65
6004000-Public Utilities Business Support	**11**	0.442%	$20,236.62	-	$20,236.62	$2,771.53	$23,008.15
6005000-Public Utilities Admin CIS Util Bill	**13**	0.522%	$23,916.00	-	$23,916.00	$3,275.44	$27,191.44
6010000-Public Utilities Admin Field Services	**39**	1.566%	$71,748.01	-	$71,748.01	$9,826.33	$81,574.33
6015000-Public Utilities Admn Customer Service	**49**	1.967%	$90,144.93	-	$90,144.93	$12,345.90	$102,490.83
6020000-Public Utilities Admin Customer	**22**	0.883%	$40,473.23	-	$40,473.23	$5,543.06	$46,016.29
6025000-Legislative and Regulatory Risk	**1**	0.040%	$1,839.69	-	$1,839.69	$251.96	$2,091.65
6100000-Electric Operations	**64**	2.569%	$117,740.32	-	$117,740.32	$16,125.26	$133,865.57
6105000-Electric Prod and Oper Field Ops	**72**	2.890%	$132,457.86	-	$132,457.86	$18,140.91	$150,598.77
6110000-Energy Deliv Engineering	**75**	3.011%	$137,976.93	-	$137,976.93	$18,896.78	$156,873.72
6120000-Elec Power Supply Operation	**50**	2.007%	$91,984.62	-	$91,984.62	$12,597.86	$104,582.48
6120130-RERC Acorn Generating Plant	**17**	0.682%	$31,274.77	-	$31,274.77	$4,283.27	$35,558.04
6120140-Clearwater Generating Plant	**5**	0.201%	$9,198.46	-	$9,198.46	$1,259.79	$10,458.25
6200000-Water Production and Operations	**42**	1.686%	$77,267.08	-	$77,267.08	$10,582.20	$87,849.28
6205000-Water Field Operations	**85**	3.412%	$156,373.86	-	$156,373.86	$21,416.36	$177,790.22
6210000-Wtr Engineering and Resources	**38**	1.525%	$69,908.31	-	$69,908.31	$9,574.37	$79,482.68
4125000-Sewer Systems Admin and Reg Compl	**14**	0.562%	$25,755.69	-	$25,755.69	$3,527.40	$29,283.09
4125100-Sewer Collection System Maint	**19**	0.763%	$34,954.16	-	$34,954.16	$4,787.19	$39,741.34
4125200-Sewer Systems Treatment	**29**	1.164%	$53,351.08	-	$53,351.08	$7,306.76	$60,657.84
4125300-Sewer Environmental Compl	**10**	0.401%	$18,396.92	-	$18,396.92	$2,519.57	$20,916.50
4125400-Sewer Sys Plant Maintenance	**17**	0.682%	$31,274.77	-	$31,274.77	$4,283.27	$35,558.04
4125410-Sewer Electrical and Instrum	**9**	0.361%	$16,557.23	-	$16,557.23	$2,267.61	$18,824.85
4125420-Sewer SCADA and SPL	**3**	0.120%	$5,519.08	-	$5,519.08	$755.87	$6,274.95
4125430-Sewer Warehouse	**2**	0.080%	$3,679.38	-	$3,679.38	$503.91	$4,183.30
4125500-Sewer Laboratory Services	**5**	0.201%	$9,198.46	-	$9,198.46	$1,259.79	$10,458.25
4125900-Sewer Capital Engnrng Svs	**7**	0.281%	$12,877.85	-	$12,877.85	$1,763.70	$14,641.55
4125910-Sewer Plant Construction Support	**2**	0.080%	$3,679.38	-	$3,679.38	$503.91	$4,183.30
4150000-Public Works Public Parking	**3**	0.120%	$5,519.08	-	$5,519.08	$755.87	$6,274.95
4151000-Public Works Parking Enforcmnt	**16**	0.642%	$29,435.08	-	$29,435.08	$4,031.31	$33,466.39
2115100-Workers Compensation	**5**	0.201%	$9,198.46	-	$9,198.46	$1,259.79	$10,458.25
2320000-Risk Management	**11**	0.442%	$20,236.62	-	$20,236.62	$2,771.53	$23,008.15
2315200-Central Store	**9**	0.361%	$16,557.23	-	$16,557.23	$2,267.61	$18,824.85
2215000-Central Garage	**38**	1.525%	$69,908.31	-	$69,908.31	$9,574.37	$79,482.68
5200200-PRCS Adm Special Transit Svs	**48**	1.937%	$88,765.16	-	$88,765.16	$12,156.93	$100,922.09
4130000-Solid Waste Admin	**4**	0.161%	$7,358.77	-	$7,358.77	$1,007.83	$8,366.60
4130100-Solid Waste Collection	**45**	1.806%	$82,786.16	-	$82,786.16	$11,338.07	$94,124.23
4130400-Solid Waste Street Sweeping	**13**	0.522%	$23,916.00	-	$23,916.00	$3,275.44	$27,191.44
1310000-City Attorney-Claim Management	**3**	0.120%	$5,519.08	-	$5,519.08	$755.87	$6,274.95
6015311-RPU Customer Service Call Center	**14**	0.562%	$25,755.69	-	$25,755.69	$3,527.40	$29,283.09
6007000-Public Utilities Admin Safety	**4**	0.161%	$7,358.77	-	$7,358.77	$1,007.83	$8,366.60
5230000-PRCS - Youth Innovation Center	**4**	0.161%	$7,358.77	-	$7,358.77	$1,007.83	$8,366.60
2815001-Citywide Economic Development	**13**	0.502%	$22,996.16	-	$22,996.16	$3,149.46	$26,145.62
2500000-Housing and Human Services Admin	**4**	0.161%	$7,358.77	-	$7,358.77	$1,007.83	$8,366.60

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2505000-Homeless Outreach	**9**	0.361%	$16,557.23	-	$16,557.23	$2,267.61	$18,824.85
2510000-Neighborhoods	**4**	0.161%	$7,358.77	-	$7,358.77	$1,007.83	$8,366.60
2535000-Housing Authority	**7**	0.281%	$12,877.85	-	$12,877.85	$1,763.70	$14,641.55
1165000-Airport Admin	**7**	0.281%	$12,877.85	-	$12,877.85	$1,763.70	$14,641.55
Subtotals	**2,491**	100.000%	$4,582,949.89	-	$4,582,949.89	$596,105.38	$5,179,055.27
Direct Billed					-		-
Total Full Functional Cost					$4,582,949.89		$5,179,055.27

Allocation Basis: Number of FTEs per Department

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Summary of Allocated Costs

Department	Total	HR Citywide
0100000-Mayor	$14,257.62	$14,257.62
0200000-City Council	$32,194.62	$32,194.62
1100000-City Manager	$33,114.46	$33,114.46
1200000-City Clerk	$22,076.31	$22,076.31
1300000-City Attorney	$64,389.24	$64,389.24
2100000-Human Resources	$64,389.24	$64,389.24
2200000-General Services	$64,841.14	$64,841.14
2300000-Finance	$102,490.83	$102,490.83
2400000-Innovation and Technology	$129,682.28	$129,682.28
2845000-Citywide Property Services	$10,458.25	$10,458.25
1400000-Marketing	$36,708.45	$36,708.45
Subtotal for CSD	$574,602.42	$574,602.42
2800001-Community Development	$20,916.50	$20,916.50
2810000-Planning	$62,749.49	$62,749.49
2825000-Building and Safety	$52,291.24	$52,291.24
2840000-Code Enforcement	$48,107.94	$48,107.94
3100000-Office of the Police Chief	$25,099.80	$25,099.80
3101000-Police Community Services Bureau	$29,283.09	$29,283.09
3102000-Police Support Service	$131,773.92	$131,773.92
3105000-Police Adminstrative Services	$33,466.39	$33,466.39
3110000-Police Communications	$108,765.78	$108,765.78
3115000-Police Field Operations	$418,329.92	$418,329.92
3120000-Police Aviation Unit	$18,824.85	$18,824.85
3125000-Police Special Operations	$156,873.72	$156,873.72
3130000-Police Central Investigations	$81,574.33	$81,574.33
3135000-Police Special Investigations	$54,382.89	$54,382.89
3500000-Fire Administration	$14,641.55	$14,641.55

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Summary of Allocated Costs (continued)

Department	Total	HR Citywide
3505000-Fire Prevention	$25,099.80	$25,099.80
3510000-Fire Operations	$428,788.17	$428,788.17
3515000-Fire Special Services	$10,458.25	$10,458.25
3520000-Fire Training	$8,366.60	$8,366.60
4100000-Public Works Administration	$18,824.85	$18,824.85
4110000-Public Works Streets Admin	$6,274.95	$6,274.95
4110100-Public Works Streets Maintenance	$115,040.73	$115,040.73
4110110-Public Works Forestry and Landscape	$18,824.85	$18,824.85
4110300-Public Works Storm Drain Maintenance	$12,549.90	$12,549.90
4110400-Public Wrk Signals Maintenance	$12,549.90	$12,549.90
4115000-Public Works City Engineering Services	$94,124.23	$94,124.23
4120000-Public Works Traffic Engineering	$14,641.55	$14,641.55
5130000-Library Administration	$16,733.20	$16,733.20
5135000-Library Neighborhood Services	$125,498.98	$125,498.98
5200000-PRCS Administration	$25,099.80	$25,099.80
5205000-PRCS Recreation	$210,419.95	$210,419.95
5215000-PRCS Parks	$76,345.21	$76,345.21
5215400-PRCS Fairmount Park Golf Course	$6,274.95	$6,274.95
5305000-Museum Facilities and Operations	$28,237.27	$28,237.27
2805000-Sucessor Agency	$6,274.95	$6,274.95
6000000-Public Utilities Admin Management	$75,299.39	$75,299.39
6003000-Public Utilities Office Ops Technology	$2,091.65	$2,091.65
6004000-Public Utilities Business Support	$23,008.15	$23,008.15
6005000-Public Utilities Admin CIS Util Bill	$27,191.44	$27,191.44
6010000-Public Utilities Admin Field Services	$81,574.33	$81,574.33
6015000-Public Utilities Admn Customer Service	$102,490.83	$102,490.83
6020000-Public Utilities Admin Customer	$46,016.29	$46,016.29
6025000-Legislative and Regulatory Risk	$2,091.65	$2,091.65

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Summary of Allocated Costs (continued)

Department	Total	HR Citywide
6100000-Electric Operations	$133,865.57	$133,865.57
6105000-Electric Prod and Oper Field Ops	$150,598.77	$150,598.77
6110000-Energy Deliv Engineering	$156,873.72	$156,873.72
6120000-Elec Power Supply Operation	$104,582.48	$104,582.48
6120130-RERC Acorn Generating Plant	$35,558.04	$35,558.04
6120140-Clearwater Generating Plant	$10,458.25	$10,458.25
6200000-Water Production and Operations	$87,849.28	$87,849.28
6205000-Water Field Operations	$177,790.22	$177,790.22
6210000-Wtr Engineering and Resources	$79,482.68	$79,482.68
4125000-Sewer Systems Admin and Reg Compl	$29,283.09	$29,283.09
4125100-Sewer Collection System Maint	$39,741.34	$39,741.34
4125200-Sewer Systems Treatment	$60,657.84	$60,657.84
4125300-Sewer Environmental Compl	$20,916.50	$20,916.50
4125400-Sewer Sys Plant Maintenance	$35,558.04	$35,558.04
4125410-Sewer Electrical and Instrum	$18,824.85	$18,824.85
4125420-Sewer SCADA and SPL	$6,274.95	$6,274.95
4125430-Sewer Warehouse	$4,183.30	$4,183.30
4125500-Sewer Laboratory Services	$10,458.25	$10,458.25
4125900-Sewer Capital Engnrng Svs	$14,641.55	$14,641.55
4125910-Sewer Plant Construction Support	$4,183.30	$4,183.30
4150000-Public Works Public Parking	$6,274.95	$6,274.95
4151000-Public Works Parking Enforcmnt	$33,466.39	$33,466.39
2115100-Workers Compensation	$10,458.25	$10,458.25
2320000-Risk Management	$23,008.15	$23,008.15
2315200-Central Store	$18,824.85	$18,824.85
2215000-Central Garage	$79,482.68	$79,482.68
5200200-PRCS Adm Special Transit Svs	$100,922.09	$100,922.09
4130000-Solid Waste Admin	$8,366.60	$8,366.60

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Summary of Allocated Costs (continued)

Department	Total	HR Citywide
4130100-Solid Waste Collection	$94,124.23	$94,124.23
4130400-Solid Waste Street Sweeping	$27,191.44	$27,191.44
1310000-City Attorney-Claim Management	$6,274.95	$6,274.95
6015311-RPU Customer Service Call Center	$29,283.09	$29,283.09
6007000-Public Utilities Admin Safety	$8,366.60	$8,366.60
5230000-PRCS - Youth Innovation Center	$8,366.60	$8,366.60
2815001-Citywide Economic Development	$26,145.62	$26,145.62
2500000-Housing and Human Services Admin	$8,366.60	$8,366.60
2505000-Homeless Outreach	$18,824.85	$18,824.85
2510000-Neighborhoods	$8,366.60	$8,366.60
2535000-Housing Authority	$14,641.55	$14,641.55
1165000-Airport Admin	$14,641.55	$14,641.55
Totals	$5,179,055.27	$5,179,055.27
Direct Billed	-	-
Total Full Functional Cost	$5,179,055.27	$5,179,055.27
Less Direct Billed	-	-
Less CSD Amounts	($574,602.42)	($574,602.42)
Total Receiving Department Allocation	$4,604,452.84	$4,604,452.84

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Narrative

Building Maintenance- Allocates the cost of Building Services Maintenance Support based on expenditures.

Publishing- Allocates the cost of General Services Publishing Support based on expenditures.

Property Management- Allocates the cost of General Services Citywide Property Management Support based on property support hours provided to department.

Citywide Capital Projects- Allocates the cost of General Services Citywide Capital Projects Support based on expenditures.

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Labor Distribution Summary

No Labor Distribution

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Schedule 8.3

Schedule of costs to be allocated

		Amount	General & Admin	Building Maintenance	Publishing	Property Management	Citywide Capital Projects
Sal Total %				*0.000%*	*0.000%*	*0.000%*	*0.000%*
Wages and Benefits							
Salaries		-	-	-	-	-	-
Benefits		-	-	-	-	-	-
Wages and Benefits Subtotal		-	-	-	-	-	-
Service And Supplies	**DIST**						
411100 - Salaries - Regular	*PROP*	$2,118,687.00	$543,467.00	$1,179,486.00	$137,323.00	$93,209.00	$165,202.00
411115 - Salaries-Additional Pay PERS	*PROP*	$11,417.00	-	$11,348.00	-	-	$69.00
411116 - Salaries-Addtl Pay Non-PERS	*PROP*	$8,495.00	-	$3,843.00	-	$4,652.00	-
411510 - Accrued Payroll	*PROP*	$20,641.00	$2,661.00	$16,932.00	$923.00	$802.00	($677.00)
412210 - Workers Compensation Ins	*PROP*	$56,490.00	$4,680.00	$44,790.00	$3,510.00	$1,170.00	$2,340.00
412220 - Health Insurance	*PROP*	$262,101.00	$42,905.00	$171,243.00	$24,055.00	$8,246.00	$15,652.00
412222 - Dental Insurance	*PROP*	$16,358.00	$2,069.00	$10,802.00	$2,677.00	$225.00	$585.00
412230 - Life Insurance	*PROP*	$10,376.00	$3,179.00	$5,149.00	$612.00	$497.00	$939.00
412240 - Unemployment Insurance	*PROP*	$1,914.00	$402.00	$1,038.00	$116.00	$58.00	$300.00
412250 - Disability Insurance	*PROP*	$1,815.00	-	$1,407.00	$408.00	-	-
412320 - Medicare OASDI	*PROP*	$37,041.00	$9,920.00	$19,699.00	$2,496.00	$1,484.00	$3,442.00
412400 - Deferred Compensation	*PROP*	$12,950.00	$4,550.00	$6,500.00	$600.00	-	$1,300.00
412500 - Automobile/Expense Allowance	*PROP*	$5,100.00	$5,100.00	-	-	-	-
413110 - Overtime At Straight Rate	*PROP*	$33,271.00	-	$33,271.00	-	-	-
413120 - Overtime At 1.5 Rate	*PROP*	$71,793.00	-	$71,368.00	$425.00	-	-
413130 - Overtime At Double Time Rate	*PROP*	$20,151.00	-	$20,133.00	$18.00	-	-
421000 - Professional Services	*PROP*	$362,120.00	-	$336,061.00	$17,118.00	$3,621.00	$5,320.00
421200 - Regulatory/Market Compliance	*PROP*	-	-	-	-	-	-
422100 - Telephone	*PROP*	$300.00	$61.00	$168.00	$12.00	$33.00	$26.00
422110 - Telephone Outside Comm Lines	*PROP*	-	-	-	-	-	-
422120 - Telephone - Cellular	*PROP*	$15,999.00	$3,463.00	$11,871.00	-	$590.00	$75.00
422200 - Electric	*PROP*	$125,107.00	-	$125,107.00	-	-	-
422300 - Gas	*PROP*	$3,592.00	-	$3,592.00	-	-	-
422500 - Water	*PROP*	$15,757.00	-	$15,757.00	-	-	-
422600 - Other Utilities	*PROP*	$18,190.00	-	$18,190.00	-	-	-
422700 - Refuse/Disposal Fees	*PROP*	-	-	-	-	-	-
423400 - Motor Pool Equipment Rental	*PROP*	$155,491.00	-	$140,016.00	$15,410.00	-	$65.00
424130 - Maint/Repair of Bldgs & Improv	*PROP*	$591,146.00	-	$590,939.00	$207.00	-	-
424220 - All Other Equip Maint/Repair	*PROP*	$2,204.00	-	$2,204.00	-	-	-
424230 - Central Garage Charges	*PROP*	$9,655.00	-	$7,212.00	$2,443.00	-	-
425200 - Periodicals & Dues	*PROP*	$530.00	-	$530.00	-	-	-
425400 - General Office Expense	*PROP*	$12,597.00	-	$1,926.00	$8,622.00	-	$2,049.00
425500 - Postage	*PROP*	$102.00	$1.00	$101.00	-	-	-
425600 - Central Printing Charges	*PROP*	$44.00	-	-	$44.00	-	-

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425700 - Software Purchase/Licensing	*PROP*	$854.00	-	$180.00	$674.00	-	-
425800 - Computer Equip Purc Undr $50	*PROP*	$2,007.00	-	$2,007.00	-	-	-
426100 - Janitorial Supplies	*PROP*	$191.00	-	$191.00	-	-	-
426200 - Clothing/Linen/Safety Supplies	*PROP*	$9,096.00	-	$9,012.00	$84.00	-	-
426300 - Motor Fuels & Lubricants	*PROP*	$4,524.00	-	$2,270.00	$2,254.00	-	-
426600 - Chemical Supplies	*PROP*	-	-	-	-	-	-
426700 - Maintenance Tools/Supplies	*PROP*	$7,883.00	-	$7,883.00	-	-	-
426710 - Work Boot Reimbursement	*PROP*	$4,750.00	-	$4,000.00	$750.00	-	-
426800 - Special Department Supplies	*PROP*	$16,550.00	$94.00	$4,103.00	$12,259.00	$94.00	-
427200 - Training	*PROP*	$2,926.00	$1,283.00	$1,643.00	-	-	-
428400 - Liability Insurance	*PROP*	$46,740.00	$6,230.00	$31,160.00	$4,670.00	$1,560.00	$3,120.00
428420 - Insurance Charges - Direct	*PROP*	$47,340.00	-	$47,340.00	-	-	-
450052 - Commission of Disabilities	*PROP*	$4,501.00	$4,501.00	-	-	-	-
463300 - Off Furn & Equip Cap Lease	*PROP*	$45,593.00	-	-	$45,593.00	-	-
470020 - Bldgs & Structures Improvmnts	*PROP*	$2,775.00	-	$2,775.00	-	-	-
470050 - Air Conditioning & Heating	*PROP*	$16,925.00	-	$16,925.00	-	-	-
882101 - Utilization Chgs from 101 Fund	*PROP*	$2,908.00	-	$2,908.00	-	-	-
882510 - Utilization Chgs from 510 Fund	*PROP*	$768.00	-	$768.00	-	-	-
882530 - Utilization Chgs from 530 Fund	*PROP*	($6,453.00)	($6,453.00)	-	-	-	-
884101 - Interfund Services from 101 Fd	*PROP*	$26,863.00	$18,026.00	-	-	$8,837.00	-
892510 - Utilization Chgs to 510 Fund	*PROP*	($239,686.00)	-	($206,599.00)	($33,087.00)	-	-
892650 - Utilization Chgs to 650 Fund	*PROP*	($168,066.00)	-	($168,066.00)	-	-	-
412317 - PERS Normal - Misc	*PROP*	-	-	-	-	-	-
421001 - Prof Services/Internal	*PROP*	$18,301.00	-	$18,259.00	$42.00	-	-
412318 - PERS UAL - Misc	*PROP*	-	-	-	-	-	-
411210 - Vacation	*PROP*	$144,392.00	$46,505.00	$69,091.00	$16,353.00	$2,135.00	$10,308.00
411220 - Holidays & Special Days Off	*PROP*	$113,414.00	$34,253.00	$66,854.00	$8,372.00	$1,702.00	$2,233.00
411240 - Sick Leave	*PROP*	$66,718.00	$12,696.00	$42,030.00	$8,477.00	-	$3,515.00
411292 - Administrative Leave	*PROP*	$51,110.00	$21,958.00	$15,407.00	$309.00	$2,981.00	$10,455.00
411410 - Vacation Payoffs	*PROP*	$49,120.00	$11,307.00	$7,928.00	-	-	$29,885.00
412310 - PERS Retirement	*PROP*	$345,849.00	$89,613.00	$192,122.00	$23,977.00	$13,801.00	$26,336.00
425610 - Outside Printing Expense	*PROP*	($22.00)	-	-	($22.00)	-	-
427100 - Travel & Meeting Expense	*PROP*	$815.00	$815.00	-	-	-	-
882650 - Utilization Chgs from 650 Fund	*PROP*	$21,448.00	$21,448.00	-	-	-	-
411130 - Compensatory Time	*PROP*	$6,018.00	-	$6,018.00	-	-	-
411245 - Family Illness Sick Leave	*PROP*	$2,493.00	-	$2,254.00	$239.00	-	-
411260 - Bereavement Leave	*PROP*	$9,582.00	$4,547.00	$3,254.00	$1,781.00	-	-
411280 - Jury Duty	*PROP*	$2,642.00	($15.00)	$999.00	$1,658.00	-	-
425100 - Advertising Expense	*PROP*	-	-	-	-	-	-
894101 - Interfund Services to 101 Fund	*PROP*	($18,656.00)	-	($6,596.00)	($12,060.00)	-	-
894420 - Interfund Services to 420 Fund	*PROP*	($3,706.00)	-	($3,706.00)	-	-	-
894520 - Interfund Services to 520 Fund	*PROP*	($776.00)	-	($776.00)	-	-	-
894550 - Interfund Services to 550 Fund	*PROP*	($1,374.00)	-	($1,374.00)	-	-	-
411105 - Salaries - Non-Productive	*PROP*	-	-	-	-	-	-
411420 - Sick Leave Payoff	*PROP*	$19,678.00	$987.00	-	-	-	$18,691.00
411250 - Industrial Accident	*PROP*	$10,460.00	-	$10,037.00	-	$423.00	-
440440 - Professional Services	*PROP*	$975.00	-	$975.00	-	-	-
892520 - Utilization Chgs to 520 Fund	*PROP*	-	-	-	-	-	-

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894401 - Interfund Services to 401 Fund	*PROP*	($1,227.00)	-	($1,227.00)	-	-	-
894510 - Interfund Services to 510 Fund	*PROP*	($15,527.00)	-	($15,527.00)	-	-	-
894580 - Interfund Services to 580 Fund	*PROP*	($5,992.00)	-	($5,992.00)	-	-	-
428600 - Public Liability Claims	*PROP*	$43.00	-	-	$43.00	-	-
Services and Supplies Subtotal		$4,646,201.00	$890,253.00	$3,009,213.00	$299,385.00	$146,120.00	$301,230.00
Cost Adjustments							
Cost Adjustments Subtotal		-	-	-	-	-	-
Reallocate Admin			($890,253.00)	$713,258.25	$70,961.68	$34,634.07	$71,398.99
Functional Costs		$4,646,201.00	-	$3,722,471.25	$370,346.68	$180,754.07	$372,628.99
	Exp Total %		*0.000%*	*80.119%*	*7.971%*	*3.890%*	*8.020%*

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Schedule 8.4

Service to Service Costs

Department	First Incoming	Second Incoming	Building Maintenance	Publishing	Property Management	Citywide Capital Projects
0000001-Building	$47,969.51	-	$38,432.50	$3,823.63	$1,866.19	$3,847.19
0100000-Mayor	$12,218.05	$2,228.50	$11,574.38	$1,151.53	$562.02	$1,158.63
0200000-City Council	$25,761.91	$6,440.35	$25,800.00	$2,566.83	$1,252.78	$2,582.65
1100000-City Manager	$49,458.36	$10,552.40	$48,079.78	$4,783.43	$2,334.64	$4,812.91
1200000-City Clerk	$59,458.37	$19,885.81	$63,569.45	$6,324.49	$3,086.78	$6,363.47
1300000-City Attorney	$116,192.25	$20,927.25	$109,858.23	$10,929.74	$5,334.45	$10,997.09
2100000-Human Resources	$57,030.47	$7,810.67	$51,949.81	$5,168.46	$2,522.56	$5,200.31
2200000-General Services	-	$152,049.88	$121,820.24	$12,119.83	$5,915.29	$12,194.52
2300000-Finance	-	$63,587.61	$50,945.50	$5,068.54	$2,473.79	$5,099.78
2400000-Innovation and Technology	-	$168,306.77	$134,845.03	$13,415.66	$6,547.74	$13,498.34
7241300-Non Departmental Employee Parking	-	$3,633.78	$2,911.33	$289.65	$141.37	$291.43
1400000-Marketing	-	$22,039.74	$17,657.93	$1,756.78	$857.43	$1,767.60
Subtotals	$368,088.92	$477,462.77	$677,444.18	$67,398.56	$32,895.03	$67,813.91
Functional Costs	$4,646,201.00		$3,722,471.25	$370,346.68	$180,754.07	$372,628.99
Total Allocated Costs	$5,491,752.69		$4,399,915.44	$437,745.25	$213,649.10	$440,442.91

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Detail Allocation - Building Maintenance

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	$4,902.46	-	$4,902.46	-	$4,902.46
0200000-City Council	**1,764,839**	0.258%	$10,350.02	-	$10,350.02	-	$10,350.02
1100000-City Manager	**5,764,340**	0.841%	$33,805.37	-	$33,805.37	-	$33,805.37
1200000-City Clerk	**1,978,363**	0.289%	$11,602.25	-	$11,602.25	-	$11,602.25
1300000-City Attorney	**5,745,709**	0.839%	$33,696.10	-	$33,696.10	-	$33,696.10
2100000-Human Resources	**4,233,349**	0.618%	$24,826.76	-	$24,826.76	-	$24,826.76
2200000-General Services	**8,783,661**	1.282%	$51,512.38	-	$51,512.38	-	$51,512.38
2300000-Finance	**7,636,439**	1.115%	$44,784.42	-	$44,784.42	$4,453.62	$49,238.04
2400000-Innovation and Technology	**13,823,627**	2.018%	$81,069.61	-	$81,069.61	$8,062.03	$89,131.64
2845000-Citywide Property Services	**621,302**	0.091%	$3,643.67	-	$3,643.67	$362.35	$4,006.02
1400000-Marketing	**1,829,847**	0.267%	$10,731.26	-	$10,731.26	$1,067.18	$11,798.44
2800001-Community Development	**1,622,270**	0.237%	$9,513.91	-	$9,513.91	$946.12	$10,460.03
2810000-Planning	**2,703,373**	0.395%	$15,854.12	-	$15,854.12	$1,576.63	$17,430.74
2825000-Building and Safety	**3,596,295**	0.525%	$21,090.72	-	$21,090.72	$2,097.38	$23,188.10
2840000-Code Enforcement	**3,283,235**	0.479%	$19,254.76	-	$19,254.76	$1,914.80	$21,169.56
3100000-Office of the Police Chief	**5,027,813**	0.734%	$29,485.95	-	$29,485.95	$2,932.25	$32,418.21
3101000-Police Community Services Bureau	**2,274,221**	0.332%	$13,337.32	-	$13,337.32	$1,326.34	$14,663.67
3102000-Police Support Service	**9,592,476**	1.400%	$56,255.73	-	$56,255.73	$5,594.40	$61,850.13
3105000-Police Adminstrative Services	**6,401,046**	0.934%	$37,539.37	-	$37,539.37	$3,733.13	$41,272.50
3110000-Police Communications	**5,593,985**	0.817%	$32,806.31	-	$32,806.31	$3,262.45	$36,068.76
3115000-Police Field Operations	**61,939,414**	9.042%	$363,247.93	-	$363,247.93	$36,123.48	$399,371.40
3120000-Police Aviation Unit	**3,340,155**	0.488%	$19,588.57	-	$19,588.57	$1,948.00	$21,536.57
3125000-Police Special Operations	**21,991,900**	3.210%	$128,973.00	-	$128,973.00	$12,825.82	$141,798.82
3130000-Police Central Investigations	**10,992,246**	1.605%	$64,464.78	-	$64,464.78	$6,410.75	$70,875.53
3135000-Police Special Investigations	**6,854,859**	1.001%	$40,200.79	-	$40,200.79	$3,997.80	$44,198.59
3195000-Police Capital	**23,112**	0.003%	$135.54	-	$135.54	$13.48	$149.02
3500000-Fire Administration	**2,636,176**	0.385%	$15,460.03	-	$15,460.03	$1,537.44	$16,997.47
3505000-Fire Prevention	**1,498,713**	0.219%	$8,789.30	-	$8,789.30	$874.06	$9,663.36
3510000-Fire Operations	**64,526,694**	9.420%	$378,421.21	-	$378,421.21	$37,632.40	$416,053.60
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	$17,025.11	-	$17,025.11	$1,693.08	$18,718.19
3515000-Fire Special Services	**699,676**	0.102%	$4,103.30	-	$4,103.30	$408.06	$4,511.35
3520000-Fire Training	**1,384,128**	0.202%	$8,117.31	-	$8,117.31	$807.23	$8,924.55
3595000-Fire Capital	**5,806**	0.001%	$34.05	-	$34.05	$3.39	$37.44
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	$70.09	-	$70.09	$6.97	$77.06
4110000-Public Works Streets Admin	**587,380**	0.086%	$3,444.73	-	$3,444.73	$342.56	$3,787.29
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	$28,717.17	-	$28,717.17	$2,855.80	$31,572.97
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	$63,313.93	-	$63,313.93	$6,296.30	$69,610.23
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	$1,210.69	-	$1,210.69	$120.40	$1,331.09
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	$7,895.00	-	$7,895.00	$785.12	$8,680.12
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	$15,293.13	-	$15,293.13	$1,520.84	$16,813.97
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	$13,629.67	-	$13,629.67	$1,355.41	$14,985.08
5130000-Library Administration	**2,419,485**	0.353%	$14,189.24	-	$14,189.24	$1,411.06	$15,600.29

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5135000-Library Neighborhood Services	**6,821,049**	0.996%	$40,002.51	-	$40,002.51	$3,978.08	$43,980.59
5200000-PRCS Administration	**3,029,650**	0.442%	$17,767.59	-	$17,767.59	$1,766.91	$19,534.50
5205000-PRCS Recreation	**9,574,605**	1.398%	$56,150.93	-	$56,150.93	$5,583.97	$61,734.90
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	$2,726.44	-	$2,726.44	$271.13	$2,997.57
5215000-PRCS Parks	**14,699,052**	2.146%	$86,203.59	-	$86,203.59	$8,572.58	$94,776.18
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	$4,032.50	-	$4,032.50	$401.02	$4,433.52
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	$13,454.50	-	$13,454.50	$1,337.99	$14,792.49
2805000-Sucessor Agency	**386,974**	0.056%	$2,269.44	-	$2,269.44	$225.69	$2,495.12
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	$1,630.92	-	$1,630.92	$162.19	$1,793.11
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	$10,262.99	-	$10,262.99	$1,020.61	$11,283.61
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	$725.57	-	$725.57	$72.15	$797.73
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	$87,667.44	-	$87,667.44	$8,718.16	$96,385.60
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	$11,277.56	-	$11,277.56	$1,121.51	$12,399.06
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	$2,908.86	-	$2,908.86	$289.27	$3,198.14
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	$5,956.51	-	$5,956.51	$592.35	$6,548.86
6004000-Public Utilities Business Support	**2,769,439**	0.404%	$16,241.56	-	$16,241.56	$1,615.16	$17,856.72
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	$5,091.98	-	$5,091.98	$506.38	$5,598.35
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	$16,098.63	-	$16,098.63	$1,600.94	$17,699.57
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	$37,468.84	-	$37,468.84	$3,726.12	$41,194.96
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	$7,926.94	-	$7,926.94	$788.30	$8,715.24
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	$1,980.85	-	$1,980.85	$196.99	$2,177.84
6100000-Electric Operations	**10,280,757**	1.501%	$60,292.20	-	$60,292.20	$5,995.81	$66,288.01
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	$105,438.09	-	$105,438.09	$10,485.37	$115,923.47
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	$57,232.11	-	$57,232.11	$5,691.49	$62,923.60
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	$59,241.79	-	$59,241.79	$5,891.35	$65,133.14
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	$5,599.27	-	$5,599.27	$556.82	$6,156.10
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	$4,643.96	-	$4,643.96	$461.82	$5,105.78
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	$39,363.81	-	$39,363.81	$3,914.57	$43,278.37
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	$12,482.86	-	$12,482.86	$1,241.37	$13,724.22
6130000-Elec Capital Projects	**26,409,325**	3.855%	$154,879.29	-	$154,879.29	$15,402.09	$170,281.38
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	$47,104.55	-	$47,104.55	$4,684.35	$51,788.90
6200000-Water Production and Operations	**22,939,223**	3.349%	$134,528.64	-	$134,528.64	$13,378.31	$147,906.95
6205000-Water Field Operations	**14,714,728**	2.148%	$86,295.53	-	$86,295.53	$8,581.73	$94,877.26
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	$58,046.91	-	$58,046.91	$5,772.52	$63,819.43
6230000-Water Capital Projects	**81,605**	0.012%	$478.58	-	$478.58	$47.59	$526.17
6220200-Water Conservation	**794,532**	0.116%	$4,659.59	-	$4,659.59	$463.38	$5,122.96
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	$41,145.72	-	$41,145.72	$4,091.77	$45,237.49
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	$36,040.93	-	$36,040.93	$3,584.12	$39,625.05
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	$95,313.73	-	$95,313.73	$9,478.55	$104,792.28
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	$7,710.80	-	$7,710.80	$766.81	$8,477.61
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	$18,459.56	-	$18,459.56	$1,835.73	$20,295.29
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	$7,388.44	-	$7,388.44	$734.75	$8,123.18
4125420-Sewer SCADA and SPL	**696,934**	0.102%	$4,087.22	-	$4,087.22	$406.46	$4,493.67
4125430-Sewer Warehouse	**180,076**	0.026%	$1,056.07	-	$1,056.07	$105.02	$1,161.09
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	$6,462.90	-	$6,462.90	$642.71	$7,105.61
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	$41,335.78	-	$41,335.78	$4,110.67	$45,446.45
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	$439.10	-	$439.10	$43.67	$482.76
4125910-Sewer Plant Construction Support	**53,824**	0.008%	$315.65	-	$315.65	$31.39	$347.05

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
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4150000-Public Works Public Parking	**9,524,304**	1.390%	$55,855.93	-	$55,855.93	$5,554.64	$61,410.57
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	$9,122.70	-	$9,122.70	$907.21	$10,029.91
2115100-Workers Compensation	**7,777,836**	1.135%	$45,613.65	-	$45,613.65	$4,536.09	$50,149.74
2320300-Unemployment Trust	**102,133**	0.015%	$598.97	-	$598.97	$59.56	$658.53
2320000-Risk Management	**2,481,236**	0.362%	$14,551.38	-	$14,551.38	$1,447.07	$15,998.45
2315200-Central Store	**976,107**	0.142%	$5,724.45	-	$5,724.45	$569.27	$6,293.72
2215000-Central Garage	**15,701,352**	2.292%	$92,081.65	-	$92,081.65	$9,157.13	$101,238.78
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	$28,915.86	-	$28,915.86	$2,875.56	$31,791.42
4130000-Solid Waste Admin	**750,939**	0.110%	$4,403.93	-	$4,403.93	$437.95	$4,841.89
4130100-Solid Waste Collection	**22,211,459**	3.242%	$130,260.62	-	$130,260.62	$12,953.87	$143,214.49
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	$2,850.49	-	$2,850.49	$283.47	$3,133.96
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	$39,575.55	-	$39,575.55	$3,935.62	$43,511.17
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	$22,497.08	-	$22,497.08	$2,237.24	$24,734.32
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	$810.33	-	$810.33	$80.58	$890.91
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	$54,101.70	-	$54,101.70	$5,380.19	$59,481.89
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	$129,540.93	-	$129,540.93	$12,882.30	$142,423.23
6007000-Public Utilities Admin Safety	**582,722**	0.085%	$3,417.41	-	$3,417.41	$339.85	$3,757.26
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	$3,984.04	-	$3,984.04	$396.20	$4,380.24
2815001-Citywide Economic Development	**6,510,858**	0.950%	$38,183.37	-	$38,183.37	$3,797.18	$41,980.55
2500000-Housing and Human Services Admin	**177,738**	0.026%	$1,042.36	-	$1,042.36	$103.66	$1,146.01
2505000-Homeless Outreach	**3,496,498**	0.510%	$20,505.45	-	$20,505.45	$2,039.18	$22,544.63
2510000-Neighborhoods	**343,428**	0.050%	$2,014.06	-	$2,014.06	$200.29	$2,214.35
2535000-Housing Authority	**3,329,012**	0.486%	$19,523.22	-	$19,523.22	$1,941.50	$21,464.72
1165000-Airport Admin	**2,360,627**	0.345%	$13,844.06	-	$13,844.06	$1,376.73	$15,220.79
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	$18,083.48	-	$18,083.48	$1,798.33	$19,881.81
Subtotals	**685,025,514**	100.000%	$4,017,378.94	-	$4,017,378.94	$382,536.49	$4,399,915.44
Direct Billed					-		-
Total Full Functional Cost					$4,017,378.94		$4,399,915.44

Allocation Basis: Net Expenditures by Section

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For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2200000 General Services
Schedule 8.5.2

Detail Allocation - Publishing

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**1,848**	4.140%	$16,546.92	-	$16,546.92	-	$16,546.92
1100000-City Manager	**11,595**	25.976%	$103,821.17	-	$103,821.17	-	$103,821.17
1300000-City Attorney	**8,109**	18.166%	$72,607.67	-	$72,607.67	-	$72,607.67
2100000-Human Resources	**172**	0.385%	$1,540.08	-	$1,540.08	-	$1,540.08
2300000-Finance	**57**	0.128%	$510.38	-	$510.38	$94.67	$605.05
2400000-Innovation and Technology	**26**	0.058%	$232.80	-	$232.80	$43.18	$275.99
2810000-Planning	**21**	0.047%	$188.03	-	$188.03	$34.88	$222.91
2825000-Building and Safety	**2,458**	5.507%	$22,008.84	-	$22,008.84	$4,082.54	$26,091.38
3101000-Police Community Services Bureau	**4,631**	10.375%	$41,465.79	-	$41,465.79	$7,691.73	$49,157.52
3102000-Police Support Service	**3,292**	7.375%	$29,476.44	-	$29,476.44	$5,467.75	$34,944.19
3500000-Fire Administration	**390**	0.874%	$3,492.04	-	$3,492.04	$647.76	$4,139.80
3505000-Fire Prevention	**7**	0.016%	$62.68	-	$62.68	$11.63	$74.30
3515000-Fire Special Services	**927**	2.077%	$8,300.32	-	$8,300.32	$1,539.67	$9,840.00
4115000-Public Works City Engineering Services	**23**	0.052%	$205.94	-	$205.94	$38.20	$244.14
5205000-PRCS Recreation	**332**	0.744%	$2,972.71	-	$2,972.71	$551.43	$3,524.14
5215400-PRCS Fairmount Park Golf Course	**200**	0.448%	$1,790.79	-	$1,790.79	$332.18	$2,122.98
6100000-Electric Operations	**59**	0.132%	$528.28	-	$528.28	$97.99	$626.28
6105000-Electric Prod and Oper Field Ops	**1,013**	2.269%	$9,070.36	-	$9,070.36	$1,682.51	$10,752.88
6110000-Energy Deliv Engineering	**6,216**	13.925%	$55,657.82	-	$55,657.82	$10,324.29	$65,982.11
6205000-Water Field Operations	**34**	0.076%	$304.43	-	$304.43	$56.47	$360.91
4125100-Sewer Collection System Maint	**752**	1.685%	$6,733.38	-	$6,733.38	$1,249.01	$7,982.39
4125300-Sewer Environmental Compl	**748**	1.676%	$6,697.56	-	$6,697.56	$1,242.37	$7,939.93
4150000-Public Works Public Parking	**1,313**	2.941%	$11,756.55	-	$11,756.55	$2,180.79	$13,937.34
2215000-Central Garage	**332**	0.744%	$2,972.71	-	$2,972.71	$551.43	$3,524.14
2500000-Housing and Human Services Admin	**28**	0.063%	$250.71	-	$250.71	$46.51	$297.22
2535000-Housing Authority	**55**	0.123%	$492.47	-	$492.47	$91.35	$583.82
Subtotals	**44,638**	100.000%	$399,686.89	-	$399,686.89	$38,058.35	$437,745.25
Direct Billed					-		-
Total Full Functional Cost					$399,686.89		$437,745.25

Allocation Basis: Based on invoiced amounts of Print Shop Charges

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For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2200000 General Services
Schedule 8.5.3

Detail Allocation - Property Management

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
2300000-Finance	**32**	74.419%	$145,171.40	-	$145,171.40	$13,823.28	$158,994.68
5200000-PRCS Administration	**5**	11.628%	$22,683.03	-	$22,683.03	$2,159.89	$24,842.92
6100000-Electric Operations	**1**	2.326%	$4,536.61	-	$4,536.61	$431.98	$4,968.58
6200000-Water Production and Operations	**5**	11.628%	$22,683.03	-	$22,683.03	$2,159.89	$24,842.92
Subtotals	**43**	100.000%	$195,074.06	-	$195,074.06	$18,575.03	$213,649.10
Direct Billed					-		-
Total Full Functional Cost					$195,074.06		$213,649.10

Allocation Basis: Based on total

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2200000 General Services
Schedule 8.5.4

Detail Allocation - Citywide Capital Projects

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
2200000-General Services	**1**	25.000%	$100,537.50	-	$100,537.50	-	$100,537.50
3101000-Police Community Services Bureau	**1**	25.000%	$100,537.50	-	$100,537.50	$12,764.30	$113,301.80
5130000-Library Administration	**1**	25.000%	$100,537.50	-	$100,537.50	$12,764.30	$113,301.80
2815001-Citywide Economic Development	**1**	25.000%	$100,537.50	-	$100,537.50	$12,764.30	$113,301.80
Subtotals	**4**	100.000%	$402,150.02	-	$402,150.02	$38,292.89	$440,442.91
Direct Billed					-		-
Total Full Functional Cost					$402,150.02		$440,442.91

Allocation Basis: Based on Number of Capital Projects Managed by GS

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2200000 General Services
Schedule 8.6

Summary of Allocated Costs

Department	Total	Property Management	Building Maintenance	Publishing	Citywide Capital Projects
0100000-Mayor	$21,449.38	-	$4,902.46	$16,546.92	-
0200000-City Council	$10,350.02	-	$10,350.02	-	-
1100000-City Manager	$137,626.54	-	$33,805.37	$103,821.17	-
1200000-City Clerk	$11,602.25	-	$11,602.25	-	-
1300000-City Attorney	$106,303.77	-	$33,696.10	$72,607.67	-
2100000-Human Resources	$26,366.85	-	$24,826.76	$1,540.08	-
2200000-General Services	$152,049.88	-	$51,512.38	-	$100,537.50
2300000-Finance	$208,837.77	$158,994.68	$49,238.04	$605.05	-
2400000-Innovation and Technology	$89,407.62	-	$89,131.64	$275.99	-
2845000-Citywide Property Services	$4,006.02	-	$4,006.02	-	-
1400000-Marketing	$11,798.44	-	$11,798.44	-	-
Subtotal for CSD	$779,798.53	$158,994.68	$324,869.47	$195,396.88	$100,537.50
2800001-Community Development	$10,460.03	-	$10,460.03	-	-
2810000-Planning	$17,653.65	-	$17,430.74	$222.91	-
2825000-Building and Safety	$49,279.48	-	$23,188.10	$26,091.38	-
2840000-Code Enforcement	$21,169.56	-	$21,169.56	-	-
3100000-Office of the Police Chief	$32,418.21	-	$32,418.21	-	-
3101000-Police Community Services Bureau	$177,122.99	-	$14,663.67	$49,157.52	$113,301.80
3102000-Police Support Service	$96,794.32	-	$61,850.13	$34,944.19	-
3105000-Police Adminstrative Services	$41,272.50	-	$41,272.50	-	-
3110000-Police Communications	$36,068.76	-	$36,068.76	-	-
3115000-Police Field Operations	$399,371.40	-	$399,371.40	-	-
3120000-Police Aviation Unit	$21,536.57	-	$21,536.57	-	-
3125000-Police Special Operations	$141,798.82	-	$141,798.82	-	-
3130000-Police Central Investigations	$70,875.53	-	$70,875.53	-	-
3135000-Police Special Investigations	$44,198.59	-	$44,198.59	-	-
3195000-Police Capital	$149.02	-	$149.02	-	-

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2200000 General Services
Schedule 8.6

Summary of Allocated Costs (continued)

Department	Total	Property Management	Building Maintenance	Publishing	Citywide Capital Projects
3500000-Fire Administration	$21,137.27	-	$16,997.47	$4,139.80	-
3505000-Fire Prevention	$9,737.67	-	$9,663.36	$74.30	-
3510000-Fire Operations	$416,053.60	-	$416,053.60	-	-
3510100-Fire Operation Paramedic Program	$18,718.19	-	$18,718.19	-	-
3515000-Fire Special Services	$14,351.35	-	$4,511.35	$9,840.00	-
3520000-Fire Training	$8,924.55	-	$8,924.55	-	-
3595000-Fire Capital	$37.44	-	$37.44	-	-
4100200-Public Works Sundry Gen Govt	$77.06	-	$77.06	-	-
4110000-Public Works Streets Admin	$3,787.29	-	$3,787.29	-	-
4110100-Public Works Streets Maintenance	$31,572.97	-	$31,572.97	-	-
4110110-Public Works Forestry and Landscape	$69,610.23	-	$69,610.23	-	-
4110300-Public Works Storm Drain Maintenance	$1,331.09	-	$1,331.09	-	-
4110400-Public Wrk Signals Maintenance	$8,680.12	-	$8,680.12	-	-
4115000-Public Works City Engineering Services	$17,058.11	-	$16,813.97	$244.14	-
4120000-Public Works Traffic Engineering	$14,985.08	-	$14,985.08	-	-
5130000-Library Administration	$128,902.10	-	$15,600.29	-	$113,301.80
5135000-Library Neighborhood Services	$43,980.59	-	$43,980.59	-	-
5200000-PRCS Administration	$44,377.42	$24,842.92	$19,534.50	-	-
5205000-PRCS Recreation	$65,259.04	-	$61,734.90	$3,524.14	-
5210000-PRCS Janet Goeske Center	$2,997.57	-	$2,997.57	-	-
5215000-PRCS Parks	$94,776.18	-	$94,776.18	-	-
5215400-PRCS Fairmount Park Golf Course	$6,556.49	-	$4,433.52	$2,122.98	-
5305000-Museum Facilities and Operations	$14,792.49	-	$14,792.49	-	-
2805000-Sucessor Agency	$2,495.12	-	$2,495.12	-	-
9999991-Public Works Capital Improv Storm	$1,793.11	-	$1,793.11	-	-
5200111-PRCS Admin Plan and Design Park	$11,283.61	-	$11,283.61	-	-
9999993-PW-Cap Imp-Street Projects (433)	$797.73	-	$797.73	-	-
6000000-Public Utilities Admin Management	$96,385.60	-	$96,385.60	-	-

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For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2200000 General Services
Schedule 8.6

Summary of Allocated Costs (continued)

Department	Total	Property Management	Building Maintenance	Publishing	Citywide Capital Projects
6000030-Public Utilities Admin Mission Square	$12,399.06	-	$12,399.06	-	-
6002000-Public Utilities Work Force Developmnt	$3,198.14	-	$3,198.14	-	-
6003000-Public Utilities Office Ops Technology	$6,548.86	-	$6,548.86	-	-
6004000-Public Utilities Business Support	$17,856.72	-	$17,856.72	-	-
6005000-Public Utilities Admin CIS Util Bill	$5,598.35	-	$5,598.35	-	-
6010000-Public Utilities Admin Field Services	$17,699.57	-	$17,699.57	-	-
6015000-Public Utilities Admn Customer Service	$41,194.96	-	$41,194.96	-	-
6020000-Public Utilities Admin Customer	$8,715.24	-	$8,715.24	-	-
6025000-Legislative and Regulatory Risk	$2,177.84	-	$2,177.84	-	-
6100000-Electric Operations	$71,882.87	$4,968.58	$66,288.01	$626.28	-
6105000-Electric Prod and Oper Field Ops	$126,676.34	-	$115,923.47	$10,752.88	-
6110000-Energy Deliv Engineering	$128,905.70	-	$62,923.60	$65,982.11	-
6120000-Elec Power Supply Operation	$65,133.14	-	$65,133.14	-	-
6120110-SONGS Power and Energy Purch	$6,156.10	-	$6,156.10	-	-
6120120-SPRINGS Power and Energy Purch	$5,105.78	-	$5,105.78	-	-
6120130-RERC Acorn Generating Plant	$43,278.37	-	$43,278.37	-	-
6120140-Clearwater Generating Plant	$13,724.22	-	$13,724.22	-	-
6130000-Elec Capital Projects	$170,281.38	-	$170,281.38	-	-
6020100-Public Utilities Adm Market Pub Benefit	$51,788.90	-	$51,788.90	-	-
6200000-Water Production and Operations	$172,749.87	$24,842.92	$147,906.95	-	-
6205000-Water Field Operations	$95,238.16	-	$94,877.26	$360.91	-
6210000-Wtr Engineering and Resources	$63,819.43	-	$63,819.43	-	-
6230000-Water Capital Projects	$526.17	-	$526.17	-	-
6220200-Water Conservation	$5,122.96	-	$5,122.96	-	-
4125000-Sewer Systems Admin and Reg Compl	$45,237.49	-	$45,237.49	-	-
4125100-Sewer Collection System Maint	$47,607.44	-	$39,625.05	$7,982.39	-
4125200-Sewer Systems Treatment	$104,792.28	-	$104,792.28	-	-
4125300-Sewer Environmental Compl	$16,417.54	-	$8,477.61	$7,939.93	-

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2200000 General Services
Schedule 8.6

Summary of Allocated Costs (continued)

Department	Total	Property Management	Building Maintenance	Publishing	Citywide Capital Projects
4125400-Sewer Sys Plant Maintenance	$20,295.29	-	$20,295.29	-	-
4125410-Sewer Electrical and Instrum	$8,123.18	-	$8,123.18	-	-
4125420-Sewer SCADA and SPL	$4,493.67	-	$4,493.67	-	-
4125430-Sewer Warehouse	$1,161.09	-	$1,161.09	-	-
4125500-Sewer Laboratory Services	$7,105.61	-	$7,105.61	-	-
9999995-PW-Sewer Capital Projects (550)	$45,446.45	-	$45,446.45	-	-
4125900-Sewer Capital Engnrng Svs	$482.76	-	$482.76	-	-
4125910-Sewer Plant Construction Support	$347.05	-	$347.05	-	-
4150000-Public Works Public Parking	$75,347.91	-	$61,410.57	$13,937.34	-
4151000-Public Works Parking Enforcmnt	$10,029.91	-	$10,029.91	-	-
2115100-Workers Compensation	$50,149.74	-	$50,149.74	-	-
2320300-Unemployment Trust	$658.53	-	$658.53	-	-
2320000-Risk Management	$15,998.45	-	$15,998.45	-	-
2315200-Central Store	$6,293.72	-	$6,293.72	-	-
2215000-Central Garage	$104,762.93	-	$101,238.78	$3,524.14	-
5200200-PRCS Adm Special Transit Svs	$31,791.42	-	$31,791.42	-	-
4130000-Solid Waste Admin	$4,841.89	-	$4,841.89	-	-
4130100-Solid Waste Collection	$143,214.49	-	$143,214.49	-	-
4130200-Solid Waste Refuse Disposal	$3,133.96	-	$3,133.96	-	-
4130300-Solid Waste Private Hauler	$43,511.17	-	$43,511.17	-	-
4130400-Solid Waste Street Sweeping	$24,734.32	-	$24,734.32	-	-
4130500-Solid Waste Sundry Gen Govt	$890.91	-	$890.91	-	-
1310000-City Attorney-Claim Management	$59,481.89	-	$59,481.89	-	-
9999992-PW-Capital Projects (420)	$142,423.23	-	$142,423.23	-	-
6007000-Public Utilities Admin Safety	$3,757.26	-	$3,757.26	-	-
5230000-PRCS - Youth Innovation Center	$4,380.24	-	$4,380.24	-	-
2815001-Citywide Economic Development	$155,282.35	-	$41,980.55	-	$113,301.80
2500000-Housing and Human Services Admin	$1,443.23	-	$1,146.01	$297.22	-

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
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2200000 General Services
Schedule 8.6

Summary of Allocated Costs (continued)

Department	Total	Property Management	Building Maintenance	Publishing	Citywide Capital Projects
2505000-Homeless Outreach	$22,544.63	-	$22,544.63	-	-
2510000-Neighborhoods	$2,214.35	-	$2,214.35	-	-
2535000-Housing Authority	$22,048.54	-	$21,464.72	$583.82	-
1165000-Airport Admin	$15,220.79	-	$15,220.79	-	-
5240000-Arts & Cultural Affairs	$19,881.81	-	$19,881.81	-	-
Totals	$5,491,752.69	$213,649.10	$4,399,915.44	$437,745.25	$440,442.91
Direct Billed	-	-	-	-	-
Total Full Functional Cost	$5,491,752.69	$213,649.10	$4,399,915.44	$437,745.25	$440,442.91
Less Direct Billed	-	-	-	-	-
Less CSD Amounts	($779,798.53)	($158,994.68)	($324,869.47)	($195,396.88)	($100,537.50)
Total Receiving Department Allocation	$4,711,954.16	$54,654.42	$4,075,045.96	$242,348.37	$339,905.40

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2300000 Finance
Schedule 9.1

Narrative

Purchasing - Allocates the cost of Purchasing Support based on the number of Purchase Orders processed.

Administration- Allocates the administration division of Finance based on expenditures.

Treasury and Debt- Allocates the cost of Treasury and Debt Management Support based on expenditures.

Accounting- Allocates the cost of General Accounting Support based on the number of accounting transactions processed

Budget- Allocates the cost of Budget and Revenue Support based on expenditures.

Payroll- Allocates the cost of Finance Payroll Support based on the number of payroll checks/direct deposit Items processed.

Business Tax- Not further allocated
User Fee- Not further allocated

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2300000 Finance
Schedule 9.2

Labor Distribution Summary

No Labor Distribution

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2300000 Finance
Schedule 9.3

Schedule of costs to be allocated

		Amount	General & Admin	Purchasing	Administration	Treasury and Debt	Accounting	Budget	Payroll	Business Tax	User Fee
Sal Total %				*0.000%*	*0.000%*	*0.000%*	*0.000%*	*0.000%*	*0.000%*	*0.000%*	*0.000%*
Wages and Benefits											
Salaries		-	-	-	-	-	-	-	-	-	-
Benefits		-	-	-	-	-	-	-	-	-	-
Wages and Benefits Subtotal		-	-	-	-	-	-	-	-	-	-
Service And Supplies	**DIST**										
411100 - Salaries - Regular	*PROP*	$3,857,018.00	-	$543,091.00	$373,508.00	$655,522.00	$592,754.00	$547,438.00	$835,047.00	$295,236.00	$14,422.00
411115 - Salaries-Additional Pay PERS	*PROP*	$13,716.00	-	-	$900.00	$4,349.00	$2,555.00	-	$3,600.00	$2,250.00	$62.00
411116 - Salaries-Addtl Pay Non-PERS	*PROP*	$21,655.00	-	$16,410.00	-	-	$2,156.00	-	$3,037.00	-	$52.00
411510 - Accrued Payroll	*PROP*	$116,311.00	-	$7,028.00	$35,408.00	$9,622.00	$23,713.00	$4,344.00	$33,407.00	$2,212.00	$577.00
412210 - Workers Compensation Ins	*PROP*	$66,400.00	-	$9,360.00	$4,680.00	$10,530.00	$9,141.00	$5,850.00	$12,877.00	$13,740.00	$222.00
412220 - Health Insurance	*PROP*	$541,719.00	-	$60,192.00	$47,776.00	$109,792.00	$88,112.00	$61,909.00	$124,129.00	$47,665.00	$2,144.00
412222 - Dental Insurance	*PROP*	$24,892.00	-	$4,100.00	$1,425.00	$5,547.00	$3,504.00	$2,273.00	$4,937.00	$3,021.00	$85.00
412230 - Life Insurance	*PROP*	$19,801.00	-	$2,418.00	$2,019.00	$3,341.00	$3,093.00	$3,202.00	$4,358.00	$1,295.00	$75.00
412240 - Unemployment Insurance	*PROP*	$3,722.00	-	$489.00	$414.00	$549.00	$578.00	$446.00	$814.00	$418.00	$14.00
412250 - Disability Insurance	*PROP*	$2,626.00	-	$513.00	-	$544.00	$413.00	-	$581.00	$565.00	$10.00
412320 - Medicare OASDI	*PROP*	$66,451.00	-	$9,255.00	$6,266.00	$10,972.00	$10,586.00	$9,161.00	$14,914.00	$5,039.00	$258.00
412400 - Deferred Compensation	*PROP*	$31,976.00	-	$4,025.00	$3,550.00	$6,550.00	$4,557.00	$4,500.00	$6,420.00	$2,263.00	$111.00
412500 - Automobile/Expense Allowance	*PROP*	$5,100.00	-	-	$5,100.00	-	-	-	-	-	-
421000 - Professional Services	*PROP*	$987,839.00	-	$74.00	$31,928.00	$297,854.00	$13,320.00	$33,590.00	$18,765.00	$591,984.00	$324.00
422100 - Telephone	*PROP*	$1,008.00	-	$86.00	$72.00	$115.00	$140.00	$19.00	$196.00	$377.00	$3.00
422120 - Telephone - Cellular	*PROP*	$11,085.00	-	$656.00	$1,793.00	$2,857.00	$1,549.00	$923.00	$2,182.00	$1,087.00	$38.00
423400 - Motor Pool Equipment Rental	*PROP*	$5,456.00	-	-	-	-	-	-	-	$5,456.00	-
424220 - All Other Equip Maint/Repair	*PROP*	$696.00	-	-	-	$696.00	-	-	-	-	-
425100 - Advertising Expense	*PROP*	-	-	-	-	-	-	-	-	-	-
425200 - Periodicals & Dues	*PROP*	$12,151.00	-	$2,630.00	$5,726.00	$979.00	$1,134.00	$55.00	$1,599.00	-	$28.00
425400 - General Office Expense	*PROP*	$29,705.00	-	$2,119.00	$12,176.00	$3,967.00	$3,715.00	$447.00	$5,233.00	$1,958.00	$90.00
425500 - Postage	*PROP*	$31,688.00	-	$139.00	$90.00	$38.00	$4,979.00	-	$7,015.00	$19,306.00	$121.00
425600 - Central Printing Charges	*PROP*	$988.00	-	-	-	-	$406.00	-	$572.00	-	$10.00
425610 - Outside Printing Expense	*PROP*	$30,132.00	-	$152.00	$35.00	$35.00	$7,329.00	-	$10,325.00	$12,078.00	$178.00
425700 - Software Purchase/Licensing	*PROP*	$12,534.00	-	$7,187.00	$979.00	$1,713.00	$773.00	$679.00	$1,090.00	$94.00	$19.00
425800 - Computer Equip Purc Undr $50	*PROP*	$21,058.00	-	$232.00	$2,998.00	$2,892.00	$4,407.00	$3,034.00	$6,209.00	$1,179.00	$107.00
426800 - Special Department Supplies	*PROP*	$105.00	-	$55.00	-	-	$20.00	-	$29.00	-	$1.00
427100 - Travel & Meeting Expense	*PROP*	$9,083.00	-	-	$3,366.00	$3,943.00	$696.00	-	$981.00	$80.00	$17.00
427200 - Training	*PROP*	$10,759.00	-	$3,204.00	$785.00	$766.00	$2,174.00	$165.00	$3,062.00	$550.00	$53.00
428400 - Liability Insurance	*PROP*	$127,020.00	-	$12,470.00	$6,230.00	$14,020.00	$14,389.00	$43,710.00	$20,271.00	$15,580.00	$350.00
443200 - Refunds and Rebates	*PROP*	$5,887.00	-	-	-	$5,887.00	-	-	-	-	-
463300 - Off Furn & Equip Cap Lease	*PROP*	$9,922.00	-	$1,146.00	$1,633.00	$2,754.00	$406.00	$1,287.00	$573.00	$2,113.00	$10.00
882101 - Utilization Chgs from 101 Fund	*PROP*	$184,014.00	-	-	-	-	$23,891.00	-	$33,656.00	$125,886.00	$581.00
884101 - Interfund Services from 101 Fd	*PROP*	$93,592.00	-	$49,473.00	-	$17,500.00	$3,855.00	$14,150.00	$5,432.00	$3,088.00	$94.00

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892510 - Utilization Chgs to 510 Fund	*PROP*	($316,577.00)	-	($245,742.00)	-	($70,835.00)	-	-	-	-	-
412318 - PERS UAL - Misc	*PROP*	-	-	-	-	-	-	-	-	-	-
411210 - Vacation	*PROP*	$159,724.00	-	$15,913.00	$20,798.00	$26,592.00	$21,663.00	$20,403.00	$30,517.00	$23,311.00	$527.00
411220 - Holidays & Special Days Off	*PROP*	$245,230.00	-	$35,969.00	$24,448.00	$37,676.00	$37,749.00	$36,509.00	$53,179.00	$18,782.00	$918.00
411240 - Sick Leave	*PROP*	$108,981.00	-	$19,082.00	$3,934.00	$16,067.00	$18,512.00	$14,784.00	$26,079.00	$10,073.00	$450.00
411245 - Family Illness Sick Leave	*PROP*	$13,093.00	-	-	-	-	$4,280.00	-	$6,030.00	$2,679.00	$104.00
411292 - Administrative Leave	*PROP*	$90,856.00	-	$6,057.00	$13,079.00	$16,998.00	$13,724.00	$20,903.00	$19,335.00	$426.00	$334.00
411410 - Vacation Payoffs	*PROP*	$131,049.00	-	$1,401.00	-	$7,611.00	$46,979.00	$7,536.00	$66,181.00	$198.00	$1,143.00
412310 - PERS Retirement	*PROP*	$618,051.00	-	$84,983.00	$60,153.00	$104,141.00	$95,386.00	$87,938.00	$134,377.00	$48,752.00	$2,321.00
413120 - Overtime At 1.5 Rate	*PROP*	$52,085.00	-	$9,633.00	$960.00	$25,463.00	$5,766.00	$377.00	$8,122.00	$1,624.00	$140.00
411105 - Salaries - Non-Productive	*PROP*	-	-	-	-	-	-	-	-	-	-
411130 - Compensatory Time	*PROP*	$4,162.00	-	-	-	$759.00	$1,399.00	-	$1,970.00	-	$34.00
411260 - Bereavement Leave	*PROP*	$1,952.00	-	-	-	-	$802.00	-	$1,130.00	-	$20.00
411280 - Jury Duty	*PROP*	$5,687.00	-	$202.00	$1,143.00	-	$1,059.00	-	$1,493.00	$1,764.00	$26.00
411430 - Compensatory Time Payoff	*PROP*	$1,330.00	-	-	-	-	$547.00	-	$770.00	-	$13.00
418000 - Temporary Services	*PROP*	$161,512.00	-	$76,660.00	-	$15,194.00	$20,388.00	-	$28,721.00	$20,053.00	$496.00
411110 - Salaries-Part Time Non-Bene	*PROP*	$2,018.00	-	-	-	-	$830.00	-	$1,168.00	-	$20.00
411420 - Sick Leave Payoff	*PROP*	$26,352.00	-	-	-	-	$10,830.00	-	$15,258.00	-	$264.00
882510 - Utilization Chgs from 510 Fund	*PROP*	$116,293.00	-	-	-	-	-	-	-	$116,293.00	-
892742 - Utilization Chgs to 742 Fund	*PROP*	($22,000.00)	-	-	-	($22,000.00)	-	-	-	-	-
892745 - Utilization Chgs to 745 Fund	*PROP*	($15,000.00)	-	-	-	($15,000.00)	-	-	-	-	-
892746 - Utilization Chgs to 746 Fund	*PROP*	($8,500.00)	-	-	-	($8,500.00)	-	-	-	-	-
892756 - Utilization Chgs to 756 Fund	*PROP*	($15,000.00)	-	-	-	($15,000.00)	-	-	-	-	-
892758 - Utilization Chgs to 758 Fund	*PROP*	($15,000.00)	-	-	-	($15,000.00)	-	-	-	-	-
892759 - Utilization Chgs to 759 Fund	*PROP*	($11,000.00)	-	-	-	($11,000.00)	-	-	-	-	-
892760 - Utilization Chgs to 760 Fund	*PROP*	($12,300.00)	-	-	-	($12,300.00)	-	-	-	-	-
892762 - Utilization Chgs to 762 Fund	*PROP*	($22,000.00)	-	-	-	($22,000.00)	-	-	-	-	-
412317 - PERS Normal - Misc	*PROP*	-	-	-	-	-	-	-	-	-	-
413130 - Overtime At Double Time Rate	*PROP*	$618.00	-	$618.00	-	-	-	-	-	-	-
419997 - Vacancy Factor	*PROP*	-	-	-	-	-	-	-	-	-	-
421001 - Prof Services/Internal	*PROP*	-	-	-	-	-	-	-	-	-	-
424130 - Maint/Repair of Bldgs & Improv	*PROP*	$5,661.00	-	$421.00	$5,240.00	-	-	-	-	-	-
424200 - Maintenance & Repair - Genera	*PROP*	$440.00	-	-	-	$440.00	-	-	-	-	-
892761 - Utilization Chgs to 761 Fund	*PROP*	($15,000.00)	-	-	-	($15,000.00)	-	-	-	-	-
892763 - Utilization Chgs to 763 Fund	*PROP*	($15,876.00)	-	-	-	($15,876.00)	-	-	-	-	-
894101 - Interfund Services to 101 Fund	*PROP*	-	-	-	-	-	-	-	-	-	-
894110 - Interfund Services to 110 Fund	*PROP*	($10,637.00)	-	-	($10,483.00)	-	-	($154.00)	-	-	-
894510 - Interfund Services to 510 Fund	*PROP*	($14.00)	-	-	-	($14.00)	-	-	-	-	-
Services and Supplies Subtotal		$7,622,299.00	-	$741,701.00	$668,129.00	$1,201,750.00	$1,104,259.00	$925,478.00	$1,555,641.00	$1,398,475.00	$26,866.00
Cost Adjustments											
Cost Adjustments Subtotal		-	-	-	-	-	-	-	-	-	-
Reallocate Admin			-	-	-	-	-	-	-	-	-
Functional Costs		$7,622,299.00	-	$741,701.00	$668,129.00	$1,201,750.00	$1,104,259.00	$925,478.00	$1,555,641.00	$1,398,475.00	$26,866.00
	Exp Total %		*0.000%*	*9.731%*	*8.765%*	*15.766%*	*14.487%*	*12.142%*	*20.409%*	*18.347%*	*0.352%*

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Service to Service Costs

Department	First Incoming	Second Incoming	Purchasing	Administration	Treasury and Debt	Accounting	Budget	Payroll	Business Tax	User Fee
0000001-Building	$161,103.54	-	$15,676.46	$14,121.45	$25,399.97	$23,339.42	$19,560.74	$32,879.75	$29,557.92	$567.83
0100000-Mayor	$10,973.41	$2,002.18	$1,262.61	$1,137.37	$2,045.76	$1,879.80	$1,575.46	$2,648.20	$2,380.65	$45.73
0200000-City Council	$23,137.53	$5,790.42	$2,814.88	$2,535.67	$4,560.85	$4,190.85	$3,512.35	$5,903.93	$5,307.45	$101.96
1100000-City Manager	$72,428.14	$15,415.20	$8,547.75	$7,699.87	$13,849.59	$12,726.05	$10,665.69	$17,928.02	$16,116.75	$309.62
1200000-City Clerk	$65,422.63	$21,790.28	$8,486.40	$7,644.61	$13,750.20	$12,634.72	$10,589.14	$17,799.35	$16,001.09	$307.40
1300000-City Attorney	$187,069.52	$33,692.88	$21,481.67	$19,350.82	$34,805.93	$31,982.33	$26,804.35	$45,055.57	$40,503.62	$778.11
2100000-Human Resources	$90,144.93	$12,345.90	$9,973.05	$8,983.79	$16,158.95	$14,848.07	$12,444.15	$20,917.43	$18,804.15	$361.25
2200000-General Services	$190,466.19	$18,371.58	$20,321.32	$18,305.58	$32,925.86	$30,254.78	$25,356.49	$42,621.86	$38,315.79	$736.08
2300000-Finance	-	$104,656.90	$10,183.82	$9,173.65	$16,500.46	$15,161.87	$12,707.14	$21,359.51	$19,201.56	$368.88
2400000-Innovation and Technology	-	$266,033.29	$25,886.83	$23,319.02	$41,943.45	$38,540.82	$32,301.01	$54,294.94	$48,809.54	$937.68
7222100-Non Departmental City Occupancy	-	$261,794.47	$25,474.36	$22,947.47	$41,275.15	$37,926.73	$31,786.34	$53,429.84	$48,031.84	$922.74
7241300-Non Departmental Employee Parking	-	$30,281.48	$2,946.59	$2,654.31	$4,774.25	$4,386.94	$3,676.69	$6,180.17	$5,555.79	$106.73
1400000-Marketing	-	$19,161.16	$1,864.51	$1,679.56	$3,020.99	$2,775.92	$2,326.49	$3,910.62	$3,515.53	$67.54
Subtotals	$800,745.89	$791,335.73	$154,920.26	$139,553.16	$251,011.42	$230,648.32	$193,306.05	$324,929.19	$292,101.68	$5,611.54
Functional Costs	$7,622,299.00		$741,701.00	$668,129.00	$1,201,750.00	$1,104,259.00	$925,478.00	$1,555,641.00	$1,398,475.00	$26,866.00
Total Allocated Costs	$9,214,380.62		$896,621.26	$807,682.16	$1,452,761.42	$1,334,907.32	$1,118,784.05	$1,880,570.19	$1,690,576.68	$32,477.54

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Detail Allocation - Purchasing

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**1**	0.034%	$276.43	-	$276.43	-	$276.43
0200000-City Council	**5**	0.169%	$1,382.16	-	$1,382.16	-	$1,382.16
1100000-City Manager	**43**	1.450%	$11,886.55	-	$11,886.55	-	$11,886.55
1200000-City Clerk	**6**	0.202%	$1,658.59	-	$1,658.59	-	$1,658.59
1300000-City Attorney	**53**	1.788%	$14,650.86	-	$14,650.86	-	$14,650.86
2100000-Human Resources	**28**	0.944%	$7,740.08	-	$7,740.08	-	$7,740.08
2300000-Finance	**39**	1.315%	$10,780.82	-	$10,780.82	-	$10,780.82
2400000-Innovation and Technology	**150**	5.059%	$41,464.70	-	$41,464.70	$4,139.91	$45,604.61
2845000-Citywide Property Services	**1**	0.034%	$276.43	-	$276.43	$27.60	$304.03
7222100-Non Departmental City Occupancy	**13**	0.438%	$3,593.61	-	$3,593.61	$358.79	$3,952.40
1400000-Marketing	**5**	0.169%	$1,382.16	-	$1,382.16	$138.00	$1,520.15
2800001-Community Development	**11**	0.371%	$3,040.74	-	$3,040.74	$303.59	$3,344.34
2810000-Planning	**1**	0.034%	$276.43	-	$276.43	$27.60	$304.03
2825000-Building and Safety	**4**	0.135%	$1,105.73	-	$1,105.73	$110.40	$1,216.12
2840000-Code Enforcement	**16**	0.540%	$4,422.90	-	$4,422.90	$441.59	$4,864.49
3102000-Police Support Service	**40**	1.349%	$11,057.25	-	$11,057.25	$1,103.98	$12,161.23
3105000-Police Adminstrative Services	**87**	2.934%	$24,049.53	-	$24,049.53	$2,401.15	$26,450.67
3110000-Police Communications	**7**	0.236%	$1,935.02	-	$1,935.02	$193.20	$2,128.22
3115000-Police Field Operations	**13**	0.438%	$3,593.61	-	$3,593.61	$358.79	$3,952.40
3120000-Police Aviation Unit	**18**	0.607%	$4,975.76	-	$4,975.76	$496.79	$5,472.55
3125000-Police Special Operations	**68**	2.293%	$18,797.33	-	$18,797.33	$1,876.76	$20,674.09
3130000-Police Central Investigations	**21**	0.708%	$5,805.06	-	$5,805.06	$579.59	$6,384.65
3135000-Police Special Investigations	**2**	0.067%	$552.86	-	$552.86	$55.20	$608.06
3500000-Fire Administration	**1**	0.034%	$276.43	-	$276.43	$27.60	$304.03
3505000-Fire Prevention	**2**	0.067%	$552.86	-	$552.86	$55.20	$608.06
3510000-Fire Operations	**101**	3.406%	$27,919.57	-	$27,919.57	$2,787.54	$30,707.10
3510100-Fire Operation Paramedic Program	**5**	0.169%	$1,382.16	-	$1,382.16	$138.00	$1,520.15
3515000-Fire Special Services	**12**	0.405%	$3,317.18	-	$3,317.18	$331.19	$3,648.37
3520000-Fire Training	**4**	0.135%	$1,105.73	-	$1,105.73	$110.40	$1,216.12
4100000-Public Works Administration	**7**	0.236%	$1,935.02	-	$1,935.02	$193.20	$2,128.22
4100200-Public Works Sundry Gen Govt	**1**	0.034%	$276.43	-	$276.43	$27.60	$304.03
4110100-Public Works Streets Maintenance	**36**	1.214%	$9,951.53	-	$9,951.53	$993.58	$10,945.11
4110110-Public Works Forestry and Landscape	**27**	0.911%	$7,463.65	-	$7,463.65	$745.18	$8,208.83
4110300-Public Works Storm Drain Maintenance	**2**	0.067%	$552.86	-	$552.86	$55.20	$608.06
4110400-Public Wrk Signals Maintenance	**4**	0.135%	$1,105.73	-	$1,105.73	$110.40	$1,216.12
4115000-Public Works City Engineering Services	**9**	0.304%	$2,487.88	-	$2,487.88	$248.39	$2,736.28
5130000-Library Administration	**16**	0.540%	$4,422.90	-	$4,422.90	$441.59	$4,864.49
5135000-Library Neighborhood Services	**32**	1.079%	$8,845.80	-	$8,845.80	$883.18	$9,728.98
5200000-PRCS Administration	**17**	0.573%	$4,699.33	-	$4,699.33	$469.19	$5,168.52
5205000-PRCS Recreation	**164**	5.531%	$45,334.74	-	$45,334.74	$4,526.30	$49,861.04
5210000-PRCS Janet Goeske Center	**1**	0.034%	$276.43	-	$276.43	$27.60	$304.03
5215000-PRCS Parks	**94**	3.170%	$25,984.55	-	$25,984.55	$2,594.34	$28,578.89

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5215400-PRCS Fairmount Park Golf Course	**4**	0.135%	$1,105.73	-	$1,105.73	$110.40	$1,216.12
5305000-Museum Facilities and Operations	**111**	3.744%	$30,683.88	-	$30,683.88	$3,063.53	$33,747.41
9999991-Public Works Capital Improv Storm	**2**	0.067%	$552.86	-	$552.86	$55.20	$608.06
6000000-Public Utilities Admin Management	**20**	0.675%	$5,528.63	-	$5,528.63	$551.99	$6,080.61
6000010-Public Utilities Admin Management	**138**	4.654%	$38,147.53	-	$38,147.53	$3,808.72	$41,956.24
6002000-Public Utilities Work Force Developmnt	**6**	0.202%	$1,658.59	-	$1,658.59	$165.60	$1,824.18
6003000-Public Utilities Office Ops Technology	**15**	0.506%	$4,146.47	-	$4,146.47	$413.99	$4,560.46
6004000-Public Utilities Business Support	**11**	0.371%	$3,040.74	-	$3,040.74	$303.59	$3,344.34
6010000-Public Utilities Admin Field Services	**15**	0.506%	$4,146.47	-	$4,146.47	$413.99	$4,560.46
6015000-Public Utilities Admn Customer Service	**18**	0.607%	$4,975.76	-	$4,975.76	$496.79	$5,472.55
6020000-Public Utilities Admin Customer	**10**	0.337%	$2,764.31	-	$2,764.31	$275.99	$3,040.31
6025000-Legislative and Regulatory Risk	**2**	0.067%	$552.86	-	$552.86	$55.20	$608.06
6100000-Electric Operations	**44**	1.484%	$12,162.98	-	$12,162.98	$1,214.37	$13,377.35
6105000-Electric Prod and Oper Field Ops	**36**	1.214%	$9,951.53	-	$9,951.53	$993.58	$10,945.11
6110000-Energy Deliv Engineering	**70**	2.361%	$19,350.19	-	$19,350.19	$1,931.96	$21,282.15
6120000-Elec Power Supply Operation	**29**	0.978%	$8,016.51	-	$8,016.51	$800.38	$8,816.89
6120110-SONGS Power and Energy Purch	**1**	0.034%	$276.43	-	$276.43	$27.60	$304.03
6120120-SPRINGS Power and Energy Purch	**54**	1.821%	$14,927.29	-	$14,927.29	$1,490.37	$16,417.66
6120130-RERC Acorn Generating Plant	**109**	3.676%	$30,131.02	-	$30,131.02	$3,008.33	$33,139.35
6120140-Clearwater Generating Plant	**95**	3.204%	$26,260.98	-	$26,260.98	$2,621.94	$28,882.92
6130000-Elec Capital Projects	**153**	5.160%	$42,294.00	-	$42,294.00	$4,222.71	$46,516.70
6020100-Public Utilities Adm Market Pub Benefit	**5**	0.169%	$1,382.16	-	$1,382.16	$138.00	$1,520.15
6200000-Water Production and Operations	**55**	1.855%	$15,203.72	-	$15,203.72	$1,517.97	$16,721.69
6205000-Water Field Operations	**14**	0.472%	$3,870.04	-	$3,870.04	$386.39	$4,256.43
6210000-Wtr Engineering and Resources	**33**	1.113%	$9,122.23	-	$9,122.23	$910.78	$10,033.01
6220200-Water Conservation	**4**	0.135%	$1,105.73	-	$1,105.73	$110.40	$1,216.12
4125000-Sewer Systems Admin and Reg Compl	**4**	0.135%	$1,105.73	-	$1,105.73	$110.40	$1,216.12
4125001-Sewer Admin Compliance	**5**	0.169%	$1,382.16	-	$1,382.16	$138.00	$1,520.15
4125002-Sewer Admin Safety	**6**	0.202%	$1,658.59	-	$1,658.59	$165.60	$1,824.18
4125100-Sewer Collection System Maint	**32**	1.079%	$8,845.80	-	$8,845.80	$883.18	$9,728.98
4125200-Sewer Systems Treatment	**24**	0.809%	$6,634.35	-	$6,634.35	$662.39	$7,296.74
4125300-Sewer Environmental Compl	**4**	0.135%	$1,105.73	-	$1,105.73	$110.40	$1,216.12
4125400-Sewer Sys Plant Maintenance	**139**	4.688%	$38,423.96	-	$38,423.96	$3,836.31	$42,260.27
4125410-Sewer Electrical and Instrum	**23**	0.776%	$6,357.92	-	$6,357.92	$634.79	$6,992.71
4125420-Sewer SCADA and SPL	**11**	0.371%	$3,040.74	-	$3,040.74	$303.59	$3,344.34
4125500-Sewer Laboratory Services	**34**	1.147%	$9,398.67	-	$9,398.67	$938.38	$10,337.05
9999995-PW-Sewer Capital Projects (550)	**7**	0.236%	$1,935.02	-	$1,935.02	$193.20	$2,128.22
4125910-Sewer Plant Construction Support	**1**	0.034%	$276.43	-	$276.43	$27.60	$304.03
4150000-Public Works Public Parking	**29**	0.978%	$8,016.51	-	$8,016.51	$800.38	$8,816.89
2115100-Workers Compensation	**7**	0.236%	$1,935.02	-	$1,935.02	$193.20	$2,128.22
2320000-Risk Management	**8**	0.270%	$2,211.45	-	$2,211.45	$220.80	$2,432.25
2315200-Central Store	**17**	0.573%	$4,699.33	-	$4,699.33	$469.19	$5,168.52
2215000-Central Garage	**82**	2.766%	$22,667.37	-	$22,667.37	$2,263.15	$24,930.52
5200200-PRCS Adm Special Transit Svs	**7**	0.236%	$1,935.02	-	$1,935.02	$193.20	$2,128.22
4130000-Solid Waste Admin	**1**	0.034%	$276.43	-	$276.43	$27.60	$304.03
4130100-Solid Waste Collection	**28**	0.944%	$7,740.08	-	$7,740.08	$772.78	$8,512.86
4130200-Solid Waste Refuse Disposal	**13**	0.438%	$3,593.61	-	$3,593.61	$358.79	$3,952.40
4130300-Solid Waste Private Hauler	**1**	0.034%	$276.43	-	$276.43	$27.60	$304.03

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4130400-Solid Waste Street Sweeping	**7**	0.236%	$1,935.02	-	$1,935.02	$193.20	$2,128.22
1310000-City Attorney-Claim Management	**19**	0.641%	$5,252.20	-	$5,252.20	$524.39	$5,776.58
9999992-PW-Capital Projects (420)	**64**	2.159%	$17,691.61	-	$17,691.61	$1,766.36	$19,457.97
6015311-RPU Customer Service Call Center	**12**	0.405%	$3,317.18	-	$3,317.18	$331.19	$3,648.37
6007000-Public Utilities Admin Safety	**4**	0.135%	$1,105.73	-	$1,105.73	$110.40	$1,216.12
5230000-PRCS - Youth Innovation Center	**10**	0.337%	$2,764.31	-	$2,764.31	$275.99	$3,040.31
2815001-Citywide Economic Development	**12**	0.405%	$3,317.18	-	$3,317.18	$331.19	$3,648.37
2500000-Housing and Human Services Admin	**1**	0.034%	$276.43	-	$276.43	$27.60	$304.03
2505000-Homeless Outreach	**1**	0.034%	$276.43	-	$276.43	$27.60	$304.03
2535000-Housing Authority	**2**	0.067%	$552.86	-	$552.86	$55.20	$608.06
1165000-Airport Admin	**49**	1.653%	$13,545.14	-	$13,545.14	$1,352.37	$14,897.51
5240000-Arts & Cultural Affairs	**80**	2.698%	$22,114.51	-	$22,114.51	$2,207.95	$24,322.46
Subtotals	**2,965**	100.000%	$819,618.97	-	$819,618.97	$77,002.29	$896,621.26
Direct Billed					-		-
Total Full Functional Cost					$819,618.97		$896,621.26

Allocation Basis: Number of PO's by Section

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Detail Allocation - Administration

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	$900.98	-	$900.98	-	$900.98
0200000-City Council	**1,764,839**	0.258%	$1,902.14	-	$1,902.14	-	$1,902.14
1100000-City Manager	**5,764,340**	0.841%	$6,212.78	-	$6,212.78	-	$6,212.78
1200000-City Clerk	**1,978,363**	0.289%	$2,132.27	-	$2,132.27	-	$2,132.27
1300000-City Attorney	**5,745,709**	0.839%	$6,192.70	-	$6,192.70	-	$6,192.70
2100000-Human Resources	**4,233,349**	0.618%	$4,562.69	-	$4,562.69	-	$4,562.69
2200000-General Services	**8,783,661**	1.282%	$9,467.00	-	$9,467.00	-	$9,467.00
2300000-Finance	**7,636,439**	1.115%	$8,230.53	-	$8,230.53	-	$8,230.53
2400000-Innovation and Technology	**13,823,627**	2.018%	$14,899.05	-	$14,899.05	$1,479.08	$16,378.14
2845000-Citywide Property Services	**621,302**	0.091%	$669.64	-	$669.64	$66.48	$736.11
1400000-Marketing	**1,829,847**	0.267%	$1,972.20	-	$1,972.20	$195.79	$2,167.99
2800001-Community Development	**1,622,270**	0.237%	$1,748.48	-	$1,748.48	$173.58	$1,922.05
2810000-Planning	**2,703,373**	0.395%	$2,913.69	-	$2,913.69	$289.25	$3,202.94
2825000-Building and Safety	**3,596,295**	0.525%	$3,876.07	-	$3,876.07	$384.79	$4,260.87
2840000-Code Enforcement	**3,283,235**	0.479%	$3,538.66	-	$3,538.66	$351.30	$3,889.95
3100000-Office of the Police Chief	**5,027,813**	0.734%	$5,418.96	-	$5,418.96	$537.96	$5,956.92
3101000-Police Community Services Bureau	**2,274,221**	0.332%	$2,451.15	-	$2,451.15	$243.33	$2,694.48
3102000-Police Support Service	**9,592,476**	1.400%	$10,338.74	-	$10,338.74	$1,026.36	$11,365.10
3105000-Police Adminstrative Services	**6,401,046**	0.934%	$6,899.02	-	$6,899.02	$684.89	$7,583.92
3110000-Police Communications	**5,593,985**	0.817%	$6,029.18	-	$6,029.18	$598.54	$6,627.71
3115000-Police Field Operations	**61,939,414**	9.042%	$66,758.07	-	$66,758.07	$6,627.32	$73,385.39
3120000-Police Aviation Unit	**3,340,155**	0.488%	$3,600.01	-	$3,600.01	$357.39	$3,957.39
3125000-Police Special Operations	**21,991,900**	3.210%	$23,702.79	-	$23,702.79	$2,353.06	$26,055.85
3130000-Police Central Investigations	**10,992,246**	1.605%	$11,847.40	-	$11,847.40	$1,176.13	$13,023.54
3135000-Police Special Investigations	**6,854,859**	1.001%	$7,388.14	-	$7,388.14	$733.45	$8,121.59
3195000-Police Capital	**23,112**	0.003%	$24.91	-	$24.91	$2.47	$27.38
3500000-Fire Administration	**2,636,176**	0.385%	$2,841.26	-	$2,841.26	$282.06	$3,123.32
3505000-Fire Prevention	**1,498,713**	0.219%	$1,615.31	-	$1,615.31	$160.36	$1,775.66
3510000-Fire Operations	**64,526,694**	9.420%	$69,546.64	-	$69,546.64	$6,904.15	$76,450.78
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	$3,128.89	-	$3,128.89	$310.62	$3,439.51
3515000-Fire Special Services	**699,676**	0.102%	$754.11	-	$754.11	$74.86	$828.97
3520000-Fire Training	**1,384,128**	0.202%	$1,491.81	-	$1,491.81	$148.10	$1,639.91
3595000-Fire Capital	**5,806**	0.001%	$6.26	-	$6.26	$0.62	$6.88
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	$12.88	-	$12.88	$1.28	$14.16
4110000-Public Works Streets Admin	**587,380**	0.086%	$633.08	-	$633.08	$62.85	$695.92
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	$5,277.67	-	$5,277.67	$523.93	$5,801.60
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	$11,635.90	-	$11,635.90	$1,155.14	$12,791.04
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	$222.50	-	$222.50	$22.09	$244.59
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	$1,450.95	-	$1,450.95	$144.04	$1,594.99
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	$2,810.59	-	$2,810.59	$279.02	$3,089.61
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	$2,504.87	-	$2,504.87	$248.67	$2,753.54
5130000-Library Administration	**2,419,485**	0.353%	$2,607.71	-	$2,607.71	$258.88	$2,866.59

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5135000-Library Neighborhood Services	**6,821,049**	0.996%	$7,351.70	-	$7,351.70	$729.83	$8,081.53
5200000-PRCS Administration	**3,029,650**	0.442%	$3,265.35	-	$3,265.35	$324.16	$3,589.51
5205000-PRCS Recreation	**9,574,605**	1.398%	$10,319.47	-	$10,319.47	$1,024.45	$11,343.93
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	$501.07	-	$501.07	$49.74	$550.81
5215000-PRCS Parks	**14,699,052**	2.146%	$15,842.58	-	$15,842.58	$1,572.75	$17,415.34
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	$741.10	-	$741.10	$73.57	$814.67
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	$2,472.68	-	$2,472.68	$245.47	$2,718.15
2805000-Sucessor Agency	**386,974**	0.056%	$417.08	-	$417.08	$41.40	$458.48
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	$299.73	-	$299.73	$29.76	$329.49
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	$1,886.14	-	$1,886.14	$187.24	$2,073.39
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	$133.35	-	$133.35	$13.24	$146.58
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	$16,111.61	-	$16,111.61	$1,599.46	$17,711.07
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	$2,072.60	-	$2,072.60	$205.75	$2,278.36
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	$534.59	-	$534.59	$53.07	$587.66
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	$1,094.69	-	$1,094.69	$108.67	$1,203.37
6004000-Public Utilities Business Support	**2,769,439**	0.404%	$2,984.89	-	$2,984.89	$296.32	$3,281.21
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	$935.81	-	$935.81	$92.90	$1,028.71
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	$2,958.62	-	$2,958.62	$293.71	$3,252.34
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	$6,886.06	-	$6,886.06	$683.60	$7,569.67
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	$1,456.82	-	$1,456.82	$144.62	$1,601.45
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	$364.04	-	$364.04	$36.14	$400.18
6100000-Electric Operations	**10,280,757**	1.501%	$11,080.56	-	$11,080.56	$1,100.01	$12,180.57
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	$19,377.52	-	$19,377.52	$1,923.68	$21,301.20
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	$10,518.17	-	$10,518.17	$1,044.18	$11,562.35
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	$10,887.52	-	$10,887.52	$1,080.84	$11,968.36
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	$1,029.04	-	$1,029.04	$102.16	$1,131.20
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	$853.47	-	$853.47	$84.73	$938.20
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	$7,234.32	-	$7,234.32	$718.18	$7,952.50
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	$2,294.11	-	$2,294.11	$227.74	$2,521.86
6130000-Elec Capital Projects	**26,409,325**	3.855%	$28,463.87	-	$28,463.87	$2,825.71	$31,289.59
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	$8,656.92	-	$8,656.92	$859.40	$9,516.33
6200000-Water Production and Operations	**22,939,223**	3.349%	$24,723.81	-	$24,723.81	$2,454.42	$27,178.23
6205000-Water Field Operations	**14,714,728**	2.148%	$15,859.48	-	$15,859.48	$1,574.43	$17,433.91
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	$10,667.92	-	$10,667.92	$1,059.04	$11,726.96
6230000-Water Capital Projects	**81,605**	0.012%	$87.95	-	$87.95	$8.73	$96.69
6220200-Water Conservation	**794,532**	0.116%	$856.34	-	$856.34	$85.01	$941.36
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	$7,561.80	-	$7,561.80	$750.69	$8,312.49
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	$6,623.64	-	$6,623.64	$657.55	$7,281.19
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	$17,516.85	-	$17,516.85	$1,738.96	$19,255.82
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	$1,417.10	-	$1,417.10	$140.68	$1,557.78
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	$3,392.52	-	$3,392.52	$336.79	$3,729.30
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	$1,357.85	-	$1,357.85	$134.80	$1,492.65
4125420-Sewer SCADA and SPL	**696,934**	0.102%	$751.15	-	$751.15	$74.57	$825.72
4125430-Sewer Warehouse	**180,076**	0.026%	$194.09	-	$194.09	$19.27	$213.35
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	$1,187.76	-	$1,187.76	$117.91	$1,305.67
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	$7,596.73	-	$7,596.73	$754.16	$8,350.89
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	$80.70	-	$80.70	$8.01	$88.71
4125910-Sewer Plant Construction Support	**53,824**	0.008%	$58.01	-	$58.01	$5.76	$63.77

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4150000-Public Works Public Parking	**9,524,304**	1.390%	$10,265.26	-	$10,265.26	$1,019.07	$11,284.33
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	$1,676.58	-	$1,676.58	$166.44	$1,843.02
2115100-Workers Compensation	**7,777,836**	1.135%	$8,382.92	-	$8,382.92	$832.20	$9,215.13
2320300-Unemployment Trust	**102,133**	0.015%	$110.08	-	$110.08	$10.93	$121.01
2320000-Risk Management	**2,481,236**	0.362%	$2,674.27	-	$2,674.27	$265.48	$2,939.75
2315200-Central Store	**976,107**	0.142%	$1,052.04	-	$1,052.04	$104.44	$1,156.48
2215000-Central Garage	**15,701,352**	2.292%	$16,922.86	-	$16,922.86	$1,679.99	$18,602.85
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	$5,314.19	-	$5,314.19	$527.56	$5,841.74
4130000-Solid Waste Admin	**750,939**	0.110%	$809.36	-	$809.36	$80.35	$889.71
4130100-Solid Waste Collection	**22,211,459**	3.242%	$23,939.43	-	$23,939.43	$2,376.55	$26,315.98
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	$523.87	-	$523.87	$52.01	$575.87
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	$7,273.23	-	$7,273.23	$722.04	$7,995.28
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	$4,134.54	-	$4,134.54	$410.45	$4,544.99
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	$148.92	-	$148.92	$14.78	$163.71
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	$9,942.87	-	$9,942.87	$987.06	$10,929.93
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	$23,807.16	-	$23,807.16	$2,363.42	$26,170.59
6007000-Public Utilities Admin Safety	**582,722**	0.085%	$628.06	-	$628.06	$62.35	$690.41
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	$732.19	-	$732.19	$72.69	$804.88
2815001-Citywide Economic Development	**6,510,858**	0.950%	$7,017.38	-	$7,017.38	$696.64	$7,714.02
2500000-Housing and Human Services Admin	**177,738**	0.026%	$191.57	-	$191.57	$19.02	$210.58
2505000-Homeless Outreach	**3,496,498**	0.510%	$3,768.51	-	$3,768.51	$374.11	$4,142.63
2510000-Neighborhoods	**343,428**	0.050%	$370.15	-	$370.15	$36.75	$406.89
2535000-Housing Authority	**3,329,012**	0.486%	$3,588.00	-	$3,588.00	$356.19	$3,944.19
1165000-Airport Admin	**2,360,627**	0.345%	$2,544.28	-	$2,544.28	$252.58	$2,796.85
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	$3,323.40	-	$3,323.40	$329.93	$3,653.33
Subtotals	**685,025,514**	100.000%	$738,318.00	-	$738,318.00	$69,364.16	$807,682.16
Direct Billed					-		-
Total Full Functional Cost					$738,318.00		$807,682.16

Allocation Basis: Net Expenditures by Section

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2300000 Finance
Schedule 9.5.3

Detail Allocation - Treasury and Debt

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	$1,620.57	-	$1,620.57	-	$1,620.57
0200000-City Council	**1,764,839**	0.258%	$3,421.34	-	$3,421.34	-	$3,421.34
1100000-City Manager	**5,764,340**	0.841%	$11,174.81	-	$11,174.81	-	$11,174.81
1200000-City Clerk	**1,978,363**	0.289%	$3,835.27	-	$3,835.27	-	$3,835.27
1300000-City Attorney	**5,745,709**	0.839%	$11,138.69	-	$11,138.69	-	$11,138.69
2100000-Human Resources	**4,233,349**	0.618%	$8,206.81	-	$8,206.81	-	$8,206.81
2200000-General Services	**8,783,661**	1.282%	$17,028.10	-	$17,028.10	-	$17,028.10
2300000-Finance	**7,636,439**	1.115%	$14,804.08	-	$14,804.08	-	$14,804.08
2400000-Innovation and Technology	**13,823,627**	2.018%	$26,798.63	-	$26,798.63	$2,660.40	$29,459.02
2845000-Citywide Property Services	**621,302**	0.091%	$1,204.46	-	$1,204.46	$119.57	$1,324.03
1400000-Marketing	**1,829,847**	0.267%	$3,547.36	-	$3,547.36	$352.16	$3,899.52
2800001-Community Development	**1,622,270**	0.237%	$3,144.95	-	$3,144.95	$312.21	$3,457.16
2810000-Planning	**2,703,373**	0.395%	$5,240.79	-	$5,240.79	$520.27	$5,761.06
2825000-Building and Safety	**3,596,295**	0.525%	$6,971.81	-	$6,971.81	$692.12	$7,663.93
2840000-Code Enforcement	**3,283,235**	0.479%	$6,364.91	-	$6,364.91	$631.87	$6,996.78
3100000-Office of the Police Chief	**5,027,813**	0.734%	$9,746.97	-	$9,746.97	$967.62	$10,714.59
3101000-Police Community Services Bureau	**2,274,221**	0.332%	$4,408.83	-	$4,408.83	$437.68	$4,846.51
3102000-Police Support Service	**9,592,476**	1.400%	$18,596.07	-	$18,596.07	$1,846.10	$20,442.17
3105000-Police Adminstrative Services	**6,401,046**	0.934%	$12,409.13	-	$12,409.13	$1,231.90	$13,641.03
3110000-Police Communications	**5,593,985**	0.817%	$10,844.56	-	$10,844.56	$1,076.58	$11,921.14
3115000-Police Field Operations	**61,939,414**	9.042%	$120,076.39	-	$120,076.39	$11,920.42	$131,996.80
3120000-Police Aviation Unit	**3,340,155**	0.488%	$6,475.26	-	$6,475.26	$642.82	$7,118.08
3125000-Police Special Operations	**21,991,900**	3.210%	$42,633.72	-	$42,633.72	$4,232.40	$46,866.13
3130000-Police Central Investigations	**10,992,246**	1.605%	$21,309.68	-	$21,309.68	$2,115.49	$23,425.17
3135000-Police Special Investigations	**6,854,859**	1.001%	$13,288.90	-	$13,288.90	$1,319.24	$14,608.14
3195000-Police Capital	**23,112**	0.003%	$44.81	-	$44.81	$4.45	$49.25
3500000-Fire Administration	**2,636,176**	0.385%	$5,110.52	-	$5,110.52	$507.34	$5,617.86
3505000-Fire Prevention	**1,498,713**	0.219%	$2,905.42	-	$2,905.42	$288.43	$3,193.85
3510000-Fire Operations	**64,526,694**	9.420%	$125,092.11	-	$125,092.11	$12,418.35	$137,510.46
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	$5,627.87	-	$5,627.87	$558.70	$6,186.57
3515000-Fire Special Services	**699,676**	0.102%	$1,356.40	-	$1,356.40	$134.65	$1,491.05
3520000-Fire Training	**1,384,128**	0.202%	$2,683.28	-	$2,683.28	$266.38	$2,949.66
3595000-Fire Capital	**5,806**	0.001%	$11.26	-	$11.26	$1.12	$12.37
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	$23.17	-	$23.17	$2.30	$25.47
4110000-Public Works Streets Admin	**587,380**	0.086%	$1,138.70	-	$1,138.70	$113.04	$1,251.74
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	$9,492.84	-	$9,492.84	$942.39	$10,435.23
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	$20,929.25	-	$20,929.25	$2,077.72	$23,006.98
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	$400.21	-	$400.21	$39.73	$439.94
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	$2,609.80	-	$2,609.80	$259.08	$2,868.88
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	$5,055.35	-	$5,055.35	$501.86	$5,557.21
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	$4,505.47	-	$4,505.47	$447.27	$4,952.74
5130000-Library Administration	**2,419,485**	0.353%	$4,690.44	-	$4,690.44	$465.64	$5,156.08

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5135000-Library Neighborhood Services	**6,821,049**	0.996%	$13,223.36	-	$13,223.36	$1,312.73	$14,536.09
5200000-PRCS Administration	**3,029,650**	0.442%	$5,873.31	-	$5,873.31	$583.06	$6,456.38
5205000-PRCS Recreation	**9,574,605**	1.398%	$18,561.43	-	$18,561.43	$1,842.66	$20,404.09
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	$901.26	-	$901.26	$89.47	$990.73
5215000-PRCS Parks	**14,699,052**	2.146%	$28,495.73	-	$28,495.73	$2,828.87	$31,324.61
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	$1,333.00	-	$1,333.00	$132.33	$1,465.33
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	$4,447.56	-	$4,447.56	$441.53	$4,889.09
2805000-Sucessor Agency	**386,974**	0.056%	$750.19	-	$750.19	$74.47	$824.67
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	$539.12	-	$539.12	$53.52	$592.64
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	$3,392.57	-	$3,392.57	$336.79	$3,729.36
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	$239.85	-	$239.85	$23.81	$263.66
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	$28,979.63	-	$28,979.63	$2,876.91	$31,856.54
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	$3,727.95	-	$3,727.95	$370.09	$4,098.03
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	$961.56	-	$961.56	$95.46	$1,057.02
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	$1,969.00	-	$1,969.00	$195.47	$2,164.47
6004000-Public Utilities Business Support	**2,769,439**	0.404%	$5,368.86	-	$5,368.86	$532.99	$5,901.85
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	$1,683.22	-	$1,683.22	$167.10	$1,850.32
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	$5,321.61	-	$5,321.61	$528.30	$5,849.91
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	$12,385.82	-	$12,385.82	$1,229.59	$13,615.41
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	$2,620.36	-	$2,620.36	$260.13	$2,880.49
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	$654.80	-	$654.80	$65.00	$719.80
6100000-Electric Operations	**10,280,757**	1.501%	$19,930.38	-	$19,930.38	$1,978.56	$21,908.94
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	$34,853.95	-	$34,853.95	$3,460.08	$38,314.03
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	$18,918.83	-	$18,918.83	$1,878.14	$20,796.97
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	$19,583.16	-	$19,583.16	$1,944.09	$21,527.25
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	$1,850.91	-	$1,850.91	$183.75	$2,034.66
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	$1,535.12	-	$1,535.12	$152.40	$1,687.52
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	$13,012.23	-	$13,012.23	$1,291.77	$14,304.00
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	$4,126.37	-	$4,126.37	$409.64	$4,536.01
6130000-Elec Capital Projects	**26,409,325**	3.855%	$51,197.39	-	$51,197.39	$5,082.55	$56,279.94
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	$15,571.03	-	$15,571.03	$1,545.79	$17,116.82
6200000-Water Production and Operations	**22,939,223**	3.349%	$44,470.21	-	$44,470.21	$4,414.72	$48,884.93
6205000-Water Field Operations	**14,714,728**	2.148%	$28,526.12	-	$28,526.12	$2,831.89	$31,358.01
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	$19,188.17	-	$19,188.17	$1,904.88	$21,093.05
6230000-Water Capital Projects	**81,605**	0.012%	$158.20	-	$158.20	$15.71	$173.91
6220200-Water Conservation	**794,532**	0.116%	$1,540.29	-	$1,540.29	$152.91	$1,693.20
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	$13,601.26	-	$13,601.26	$1,350.25	$14,951.51
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	$11,913.80	-	$11,913.80	$1,182.73	$13,096.53
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	$31,507.21	-	$31,507.21	$3,127.83	$34,635.04
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	$2,548.91	-	$2,548.91	$253.04	$2,801.95
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	$6,102.05	-	$6,102.05	$605.77	$6,707.82
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	$2,442.34	-	$2,442.34	$242.46	$2,684.81
4125420-Sewer SCADA and SPL	**696,934**	0.102%	$1,351.08	-	$1,351.08	$134.13	$1,485.21
4125430-Sewer Warehouse	**180,076**	0.026%	$349.10	-	$349.10	$34.66	$383.75
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	$2,136.40	-	$2,136.40	$212.09	$2,348.48
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	$13,664.09	-	$13,664.09	$1,356.48	$15,020.57
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	$145.15	-	$145.15	$14.41	$159.56
4125910-Sewer Plant Construction Support	**53,824**	0.008%	$104.34	-	$104.34	$10.36	$114.70

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Full Cost

4150000-Public Works Public Parking	**9,524,304**	1.390%	$18,463.91	-	$18,463.91	$1,832.98	$20,296.89
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	$3,015.63	-	$3,015.63	$299.37	$3,315.00
2115100-Workers Compensation	**7,777,836**	1.135%	$15,078.19	-	$15,078.19	$1,496.87	$16,575.06
2320300-Unemployment Trust	**102,133**	0.015%	$198.00	-	$198.00	$19.66	$217.65
2320000-Risk Management	**2,481,236**	0.362%	$4,810.15	-	$4,810.15	$477.52	$5,287.67
2315200-Central Store	**976,107**	0.142%	$1,892.29	-	$1,892.29	$187.85	$2,080.15
2215000-Central Garage	**15,701,352**	2.292%	$30,438.80	-	$30,438.80	$3,021.77	$33,460.57
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	$9,558.52	-	$9,558.52	$948.91	$10,507.43
4130000-Solid Waste Admin	**750,939**	0.110%	$1,455.78	-	$1,455.78	$144.52	$1,600.30
4130100-Solid Waste Collection	**22,211,459**	3.242%	$43,059.36	-	$43,059.36	$4,274.66	$47,334.02
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	$942.27	-	$942.27	$93.54	$1,035.81
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	$13,082.22	-	$13,082.22	$1,298.72	$14,380.94
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	$7,436.70	-	$7,436.70	$738.27	$8,174.97
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	$267.87	-	$267.87	$26.59	$294.46
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	$17,884.03	-	$17,884.03	$1,775.41	$19,659.44
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	$42,821.46	-	$42,821.46	$4,251.04	$47,072.50
6007000-Public Utilities Admin Safety	**582,722**	0.085%	$1,129.67	-	$1,129.67	$112.15	$1,241.82
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	$1,316.98	-	$1,316.98	$130.74	$1,447.72
2815001-Citywide Economic Development	**6,510,858**	0.950%	$12,622.02	-	$12,622.02	$1,253.03	$13,875.05
2500000-Housing and Human Services Admin	**177,738**	0.026%	$344.56	-	$344.56	$34.21	$378.77
2505000-Homeless Outreach	**3,496,498**	0.510%	$6,778.35	-	$6,778.35	$672.91	$7,451.26
2510000-Neighborhoods	**343,428**	0.050%	$665.77	-	$665.77	$66.09	$731.87
2535000-Housing Authority	**3,329,012**	0.486%	$6,453.66	-	$6,453.66	$640.68	$7,094.33
1165000-Airport Admin	**2,360,627**	0.345%	$4,576.34	-	$4,576.34	$454.31	$5,030.65
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	$5,977.73	-	$5,977.73	$593.43	$6,571.17
Subtotals	**685,025,514**	100.000%	$1,327,997.52	-	$1,327,997.52	$124,763.90	$1,452,761.42
Direct Billed					-		-
Total Full Functional Cost					$1,327,997.52		$1,452,761.42

Allocation Basis: Net Expenditures by Section

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2300000 Finance
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Detail Allocation - Accounting

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**1,314**	0.377%	$4,599.69	-	$4,599.69	-	$4,599.69
0200000-City Council	**1,123**	0.322%	$3,931.09	-	$3,931.09	-	$3,931.09
1100000-City Manager	**2,379**	0.682%	$8,327.74	-	$8,327.74	-	$8,327.74
1200000-City Clerk	**2,457**	0.705%	$8,600.78	-	$8,600.78	-	$8,600.78
1300000-City Attorney	**2,166**	0.621%	$7,582.13	-	$7,582.13	-	$7,582.13
2100000-Human Resources	**1,682**	0.483%	$5,887.88	-	$5,887.88	-	$5,887.88
2200000-General Services	**739**	0.212%	$2,586.89	-	$2,586.89	-	$2,586.89
2300000-Finance	**7,321**	2.100%	$25,627.33	-	$25,627.33	-	$25,627.33
2400000-Innovation and Technology	**3,567**	1.023%	$12,486.37	-	$12,486.37	$1,241.39	$13,727.75
2845000-Citywide Property Services	**564**	0.162%	$1,974.29	-	$1,974.29	$196.28	$2,170.58
7222100-Non Departmental City Occupancy	**765**	0.219%	$2,677.90	-	$2,677.90	$266.23	$2,944.14
7241300-Non Departmental Employee Parking	**75**	0.022%	$262.54	-	$262.54	$26.10	$288.64
1400000-Marketing	**1,263**	0.362%	$4,421.16	-	$4,421.16	$439.55	$4,860.71
2800001-Community Development	**744**	0.213%	$2,604.39	-	$2,604.39	$258.93	$2,863.32
2810000-Planning	**9,894**	2.838%	$34,634.17	-	$34,634.17	$3,443.31	$38,077.48
2825000-Building and Safety	**21,596**	6.195%	$75,597.29	-	$75,597.29	$7,515.83	$83,113.12
2840000-Code Enforcement	**1,450**	0.416%	$5,075.76	-	$5,075.76	$504.63	$5,580.39
3100000-Office of the Police Chief	**1,192**	0.342%	$4,172.62	-	$4,172.62	$414.84	$4,587.46
3101000-Police Community Services Bureau	**1,229**	0.353%	$4,302.14	-	$4,302.14	$427.72	$4,729.86
3102000-Police Support Service	**7,005**	2.009%	$24,521.16	-	$24,521.16	$2,437.88	$26,959.04
3105000-Police Adminstrative Services	**3,132**	0.898%	$10,963.64	-	$10,963.64	$1,090.00	$12,053.64
3110000-Police Communications	**2,076**	0.596%	$7,267.09	-	$7,267.09	$722.49	$7,989.57
3115000-Police Field Operations	**5,328**	1.528%	$18,650.79	-	$18,650.79	$1,854.25	$20,505.03
3120000-Police Aviation Unit	**1,320**	0.379%	$4,620.69	-	$4,620.69	$459.39	$5,080.08
3125000-Police Special Operations	**2,880**	0.826%	$10,081.51	-	$10,081.51	$1,002.30	$11,083.80
3130000-Police Central Investigations	**2,315**	0.664%	$8,103.71	-	$8,103.71	$805.67	$8,909.38
3135000-Police Special Investigations	**1,586**	0.455%	$5,551.83	-	$5,551.83	$551.96	$6,103.79
3195000-Police Capital	**4**	0.001%	$14.00	-	$14.00	$1.39	$15.39
3500000-Fire Administration	**1,226**	0.352%	$4,291.64	-	$4,291.64	$426.67	$4,718.31
3505000-Fire Prevention	**5,980**	1.715%	$20,933.13	-	$20,933.13	$2,081.16	$23,014.28
3510000-Fire Operations	**6,766**	1.941%	$23,684.54	-	$23,684.54	$2,354.70	$26,039.24
3510100-Fire Operation Paramedic Program	**500**	0.143%	$1,750.26	-	$1,750.26	$174.01	$1,924.27
3515000-Fire Special Services	**1,116**	0.320%	$3,906.58	-	$3,906.58	$388.39	$4,294.97
3520000-Fire Training	**763**	0.219%	$2,670.90	-	$2,670.90	$265.54	$2,936.44
3595000-Fire Capital	**36**	0.010%	$126.02	-	$126.02	$12.53	$138.55
4100000-Public Works Administration	**838**	0.240%	$2,933.44	-	$2,933.44	$291.64	$3,225.08
4100200-Public Works Sundry Gen Govt	**37**	0.011%	$129.52	-	$129.52	$12.88	$142.40
4110000-Public Works Streets Admin	**567**	0.163%	$1,984.80	-	$1,984.80	$197.33	$2,182.12
4110100-Public Works Streets Maintenance	**6,791**	1.948%	$23,772.05	-	$23,772.05	$2,363.40	$26,135.45
4110110-Public Works Forestry and Landscape	**2,596**	0.745%	$9,087.36	-	$9,087.36	$903.46	$9,990.82
4110300-Public Works Storm Drain Maintenance	**933**	0.268%	$3,265.99	-	$3,265.99	$324.70	$3,590.69
4110400-Public Wrk Signals Maintenance	**3,672**	1.053%	$12,853.92	-	$12,853.92	$1,277.93	$14,131.85

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4115000-Public Works City Engineering Services	**4,214**	1.209%	$14,751.20	-	$14,751.20	$1,466.55	$16,217.76
4120000-Public Works Traffic Engineering	**915**	0.262%	$3,202.98	-	$3,202.98	$318.44	$3,521.42
4195000-Public Works Capital	**60**	0.017%	$210.03	-	$210.03	$20.88	$230.91
5130000-Library Administration	**925**	0.265%	$3,237.98	-	$3,237.98	$321.92	$3,559.90
5135000-Library Neighborhood Services	**4,531**	1.300%	$15,860.87	-	$15,860.87	$1,576.88	$17,437.75
5140000-Library Measure I	**11**	0.003%	$38.51	-	$38.51	$3.83	$42.33
5200000-PRCS Administration	**1,428**	0.410%	$4,998.75	-	$4,998.75	$496.97	$5,495.72
5205000-PRCS Recreation	**9,406**	2.698%	$32,925.92	-	$32,925.92	$3,273.47	$36,199.39
5210000-PRCS Janet Goeske Center	**52**	0.015%	$182.03	-	$182.03	$18.10	$200.12
5215000-PRCS Parks	**5,875**	1.685%	$20,565.57	-	$20,565.57	$2,044.62	$22,610.19
5215400-PRCS Fairmount Park Golf Course	**1,818**	0.522%	$6,363.95	-	$6,363.95	$632.70	$6,996.65
2805000-Sucessor Agency	**354**	0.102%	$1,239.19	-	$1,239.19	$123.20	$1,362.38
9999991-Public Works Capital Improv Storm	**164**	0.047%	$574.09	-	$574.09	$57.08	$631.16
5200111-PRCS Admin Plan and Design Park	**24**	0.007%	$84.01	-	$84.01	$8.35	$92.37
9999993-PW-Cap Imp-Street Projects (433)	**10**	0.003%	$35.01	-	$35.01	$3.48	$38.49
6000000-Public Utilities Admin Management	**2,290**	0.657%	$8,016.20	-	$8,016.20	$796.96	$8,813.16
6000010-Public Utilities Admin Management	**1,084**	0.311%	$3,794.57	-	$3,794.57	$377.25	$4,171.82
6000030-Public Utilities Admin Mission Square	**148**	0.042%	$518.08	-	$518.08	$51.51	$569.58
6002000-Public Utilities Work Force Developmnt	**84**	0.024%	$294.04	-	$294.04	$29.23	$323.28
6003000-Public Utilities Office Ops Technology	**323**	0.093%	$1,130.67	-	$1,130.67	$112.41	$1,243.08
6005000-Public Utilities Admin CIS Util Bill	**1,450**	0.416%	$5,075.76	-	$5,075.76	$504.63	$5,580.39
6010000-Public Utilities Admin Field Services	**1,539**	0.441%	$5,387.30	-	$5,387.30	$535.60	$5,922.91
6015000-Public Utilities Admn Customer Service	**3,733**	1.071%	$13,067.45	-	$13,067.45	$1,299.16	$14,366.61
6020000-Public Utilities Admin Customer	**1,718**	0.493%	$6,013.90	-	$6,013.90	$597.90	$6,611.80
6025000-Legislative and Regulatory Risk	**710**	0.204%	$2,485.37	-	$2,485.37	$247.09	$2,732.47
6100000-Electric Operations	**7,040**	2.020%	$24,643.68	-	$24,643.68	$2,450.06	$27,093.74
6105000-Electric Prod and Oper Field Ops	**41,939**	12.031%	$146,808.43	-	$146,808.43	$14,595.59	$161,404.03
6110000-Energy Deliv Engineering	**3,303**	0.948%	$11,562.23	-	$11,562.23	$1,149.51	$12,711.74
6120000-Elec Power Supply Operation	**1,993**	0.572%	$6,976.54	-	$6,976.54	$693.60	$7,670.15
6120100-Elec Power and Energy Purch	**2,296**	0.659%	$8,037.20	-	$8,037.20	$799.05	$8,836.25
6120110-SONGS Power and Energy Purch	**57**	0.016%	$199.53	-	$199.53	$19.84	$219.37
6120120-SPRINGS Power and Energy Purch	**206**	0.059%	$721.11	-	$721.11	$71.69	$792.80
6120130-RERC Acorn Generating Plant	**2,603**	0.747%	$9,111.86	-	$9,111.86	$905.89	$10,017.76
6120140-Clearwater Generating Plant	**1,504**	0.431%	$5,264.79	-	$5,264.79	$523.42	$5,788.21
6130000-Elec Capital Projects	**11,102**	3.185%	$38,862.81	-	$38,862.81	$3,863.71	$42,726.52
6020100-Public Utilities Adm Market Pub Benefit	**2,324**	0.667%	$8,135.22	-	$8,135.22	$808.80	$8,944.01
6200000-Water Production and Operations	**10,604**	3.042%	$37,119.55	-	$37,119.55	$3,690.40	$40,809.95
6205000-Water Field Operations	**13,630**	3.910%	$47,712.13	-	$47,712.13	$4,743.51	$52,455.63
6210000-Wtr Engineering and Resources	**2,169**	0.622%	$7,592.63	-	$7,592.63	$754.85	$8,347.49
6230000-Water Capital Projects	**10,007**	2.871%	$35,029.73	-	$35,029.73	$3,482.63	$38,512.37
6220200-Water Conservation	**108**	0.031%	$378.06	-	$378.06	$37.59	$415.64
4125000-Sewer Systems Admin and Reg Compl	**1,061**	0.304%	$3,714.05	-	$3,714.05	$369.25	$4,083.30
4125001-Sewer Admin Compliance	**110**	0.032%	$385.06	-	$385.06	$38.28	$423.34
4125002-Sewer Admin Safety	**70**	0.020%	$245.04	-	$245.04	$24.36	$269.40
4125003-Sewer Admin Emergency Svcs	**21**	0.006%	$73.51	-	$73.51	$7.31	$80.82
4125100-Sewer Collection System Maint	**5,945**	1.705%	$20,810.61	-	$20,810.61	$2,068.98	$22,879.59
4125200-Sewer Systems Treatment	**2,027**	0.581%	$7,095.56	-	$7,095.56	$705.44	$7,801.00
4125300-Sewer Environmental Compl	**907**	0.260%	$3,174.97	-	$3,174.97	$315.65	$3,490.63

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

4125400-Sewer Sys Plant Maintenance	**7,832**	2.247%	$27,416.10	-	$27,416.10	$2,725.69	$30,141.79
4125410-Sewer Electrical and Instrum	**3,447**	0.989%	$12,066.30	-	$12,066.30	$1,199.62	$13,265.93
4125420-Sewer SCADA and SPL	**1,156**	0.332%	$4,046.60	-	$4,046.60	$402.31	$4,448.92
4125430-Sewer Warehouse	**807**	0.232%	$2,824.92	-	$2,824.92	$280.85	$3,105.77
4125500-Sewer Laboratory Services	**1,165**	0.334%	$4,078.11	-	$4,078.11	$405.44	$4,483.55
9999995-PW-Sewer Capital Projects (550)	**820**	0.235%	$2,870.43	-	$2,870.43	$285.38	$3,155.80
4125900-Sewer Capital Engnrng Svs	**762**	0.219%	$2,667.40	-	$2,667.40	$265.19	$2,932.59
4125910-Sewer Plant Construction Support	**523**	0.150%	$1,830.77	-	$1,830.77	$182.01	$2,012.79
4150000-Public Works Public Parking	**963**	0.276%	$3,371.00	-	$3,371.00	$335.14	$3,706.15
4151000-Public Works Parking Enforcmnt	**822**	0.236%	$2,877.43	-	$2,877.43	$286.07	$3,163.50
2115100-Workers Compensation	**14,054**	4.032%	$49,196.35	-	$49,196.35	$4,891.07	$54,087.42
2320300-Unemployment Trust	**16**	0.005%	$56.01	-	$56.01	$5.57	$61.58
2320000-Risk Management	**1,301**	0.373%	$4,554.18	-	$4,554.18	$452.77	$5,006.95
2315200-Central Store	**902**	0.259%	$3,157.47	-	$3,157.47	$313.91	$3,471.39
2215000-Central Garage	**11,763**	3.374%	$41,176.65	-	$41,176.65	$4,093.75	$45,270.41
5200200-PRCS Adm Special Transit Svs	**1,507**	0.432%	$5,275.29	-	$5,275.29	$524.47	$5,799.75
4130000-Solid Waste Admin	**517**	0.148%	$1,809.77	-	$1,809.77	$179.93	$1,989.70
4130100-Solid Waste Collection	**2,245**	0.644%	$7,858.67	-	$7,858.67	$781.30	$8,639.98
4130200-Solid Waste Refuse Disposal	**640**	0.184%	$2,240.33	-	$2,240.33	$222.73	$2,463.07
4130300-Solid Waste Private Hauler	**27**	0.008%	$94.51	-	$94.51	$9.40	$103.91
4130400-Solid Waste Street Sweeping	**1,336**	0.383%	$4,676.70	-	$4,676.70	$464.95	$5,141.65
4130500-Solid Waste Sundry Gen Govt	**24**	0.007%	$84.01	-	$84.01	$8.35	$92.37
1310000-City Attorney-Claim Management	**1,944**	0.558%	$6,805.02	-	$6,805.02	$676.55	$7,481.57
9999992-PW-Capital Projects (420)	**1,645**	0.472%	$5,758.36	-	$5,758.36	$572.49	$6,330.85
6015311-RPU Customer Service Call Center	**1,150**	0.330%	$4,025.60	-	$4,025.60	$400.22	$4,425.82
6007000-Public Utilities Admin Safety	**966**	0.277%	$3,381.51	-	$3,381.51	$336.19	$3,717.69
5230000-PRCS - Youth Innovation Center	**1,192**	0.342%	$4,172.62	-	$4,172.62	$414.84	$4,587.46
2815001-Citywide Economic Development	**696**	0.200%	$2,436.36	-	$2,436.36	$242.22	$2,678.59
6213000-Water - Office of Ops Technology	**37**	0.011%	$129.52	-	$129.52	$12.88	$142.40
2500000-Housing and Human Services Admin	**233**	0.067%	$815.62	-	$815.62	$81.09	$896.71
2505000-Homeless Outreach	**1,308**	0.375%	$4,578.68	-	$4,578.68	$455.21	$5,033.89
2510000-Neighborhoods	**606**	0.174%	$2,121.32	-	$2,121.32	$210.90	$2,332.22
2535000-Housing Authority	**824**	0.236%	$2,884.43	-	$2,884.43	$286.77	$3,171.20
1165000-Airport Admin	**1,421**	0.408%	$4,974.24	-	$4,974.24	$494.54	$5,468.78
5240000-Arts & Cultural Affairs	**1,065**	0.306%	$3,728.06	-	$3,728.06	$370.64	$4,098.70
Subtotals	**348,595**	100.000%	$1,220,264.80	-	$1,220,264.80	$114,642.52	$1,334,907.32
Direct Billed					-		-
Total Full Functional Cost					$1,220,264.80		$1,334,907.32

Allocation Basis: Total Accounting Transactions By Section

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Full Cost

2300000 Finance
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Detail Allocation - Budget

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	$1,248.02	-	$1,248.02	-	$1,248.02
0200000-City Council	**1,764,839**	0.258%	$2,634.80	-	$2,634.80	-	$2,634.80
1100000-City Manager	**5,764,340**	0.841%	$8,605.82	-	$8,605.82	-	$8,605.82
1200000-City Clerk	**1,978,363**	0.289%	$2,953.58	-	$2,953.58	-	$2,953.58
1300000-City Attorney	**5,745,709**	0.839%	$8,578.00	-	$8,578.00	-	$8,578.00
2100000-Human Resources	**4,233,349**	0.618%	$6,320.14	-	$6,320.14	-	$6,320.14
2200000-General Services	**8,783,661**	1.282%	$13,113.48	-	$13,113.48	-	$13,113.48
2300000-Finance	**7,636,439**	1.115%	$11,400.75	-	$11,400.75	-	$11,400.75
2400000-Innovation and Technology	**13,823,627**	2.018%	$20,637.85	-	$20,637.85	$2,048.79	$22,686.65
2845000-Citywide Property Services	**621,302**	0.091%	$927.57	-	$927.57	$92.08	$1,019.65
1400000-Marketing	**1,829,847**	0.267%	$2,731.85	-	$2,731.85	$271.20	$3,003.05
2800001-Community Development	**1,622,270**	0.237%	$2,421.95	-	$2,421.95	$240.44	$2,662.39
2810000-Planning	**2,703,373**	0.395%	$4,035.97	-	$4,035.97	$400.67	$4,436.64
2825000-Building and Safety	**3,596,295**	0.525%	$5,369.05	-	$5,369.05	$533.01	$5,902.06
2840000-Code Enforcement	**3,283,235**	0.479%	$4,901.67	-	$4,901.67	$486.61	$5,388.28
3100000-Office of the Police Chief	**5,027,813**	0.734%	$7,506.23	-	$7,506.23	$745.17	$8,251.40
3101000-Police Community Services Bureau	**2,274,221**	0.332%	$3,395.28	-	$3,395.28	$337.06	$3,732.34
3102000-Police Support Service	**9,592,476**	1.400%	$14,321.00	-	$14,321.00	$1,421.70	$15,742.69
3105000-Police Adminstrative Services	**6,401,046**	0.934%	$9,556.38	-	$9,556.38	$948.70	$10,505.08
3110000-Police Communications	**5,593,985**	0.817%	$8,351.49	-	$8,351.49	$829.08	$9,180.57
3115000-Police Field Operations	**61,939,414**	9.042%	$92,471.86	-	$92,471.86	$9,180.02	$101,651.87
3120000-Police Aviation Unit	**3,340,155**	0.488%	$4,986.65	-	$4,986.65	$495.04	$5,481.70
3125000-Police Special Operations	**21,991,900**	3.210%	$32,832.60	-	$32,832.60	$3,259.41	$36,092.01
3130000-Police Central Investigations	**10,992,246**	1.605%	$16,410.77	-	$16,410.77	$1,629.16	$18,039.93
3135000-Police Special Investigations	**6,854,859**	1.001%	$10,233.90	-	$10,233.90	$1,015.96	$11,249.85
3195000-Police Capital	**23,112**	0.003%	$34.50	-	$34.50	$3.43	$37.93
3500000-Fire Administration	**2,636,176**	0.385%	$3,935.65	-	$3,935.65	$390.71	$4,326.36
3505000-Fire Prevention	**1,498,713**	0.219%	$2,237.49	-	$2,237.49	$222.12	$2,459.61
3510000-Fire Operations	**64,526,694**	9.420%	$96,334.51	-	$96,334.51	$9,563.48	$105,897.99
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	$4,334.07	-	$4,334.07	$430.26	$4,764.33
3515000-Fire Special Services	**699,676**	0.102%	$1,044.57	-	$1,044.57	$103.70	$1,148.27
3520000-Fire Training	**1,384,128**	0.202%	$2,066.42	-	$2,066.42	$205.14	$2,271.56
3595000-Fire Capital	**5,806**	0.001%	$8.67	-	$8.67	$0.86	$9.53
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	$17.84	-	$17.84	$1.77	$19.61
4110000-Public Works Streets Admin	**587,380**	0.086%	$876.92	-	$876.92	$87.06	$963.98
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	$7,310.52	-	$7,310.52	$725.74	$8,036.26
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	$16,117.80	-	$16,117.80	$1,600.07	$17,717.87
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	$308.21	-	$308.21	$30.60	$338.80
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	$2,009.83	-	$2,009.83	$199.52	$2,209.35
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	$3,893.17	-	$3,893.17	$386.49	$4,279.65
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	$3,469.70	-	$3,469.70	$344.45	$3,814.15
5130000-Library Administration	**2,419,485**	0.353%	$3,612.15	-	$3,612.15	$358.59	$3,970.74

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5135000-Library Neighborhood Services	**6,821,049**	0.996%	$10,183.42	-	$10,183.42	$1,010.94	$11,194.36
5200000-PRCS Administration	**3,029,650**	0.442%	$4,523.09	-	$4,523.09	$449.02	$4,972.11
5205000-PRCS Recreation	**9,574,605**	1.398%	$14,294.32	-	$14,294.32	$1,419.05	$15,713.36
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	$694.07	-	$694.07	$68.90	$762.97
5215000-PRCS Parks	**14,699,052**	2.146%	$21,944.81	-	$21,944.81	$2,178.54	$24,123.35
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	$1,026.55	-	$1,026.55	$101.91	$1,128.46
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	$3,425.11	-	$3,425.11	$340.02	$3,765.13
2805000-Sucessor Agency	**386,974**	0.056%	$577.73	-	$577.73	$57.35	$635.08
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	$415.18	-	$415.18	$41.22	$456.40
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	$2,612.65	-	$2,612.65	$259.37	$2,872.01
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	$184.71	-	$184.71	$18.34	$203.04
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	$22,317.46	-	$22,317.46	$2,215.54	$24,533.00
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	$2,870.92	-	$2,870.92	$285.01	$3,155.93
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	$740.51	-	$740.51	$73.51	$814.02
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	$1,516.35	-	$1,516.35	$150.53	$1,666.88
6004000-Public Utilities Business Support	**2,769,439**	0.404%	$4,134.61	-	$4,134.61	$410.46	$4,545.06
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	$1,296.26	-	$1,296.26	$128.68	$1,424.95
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	$4,098.22	-	$4,098.22	$406.85	$4,505.07
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	$9,538.43	-	$9,538.43	$946.91	$10,485.34
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	$2,017.96	-	$2,017.96	$200.33	$2,218.29
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	$504.26	-	$504.26	$50.06	$554.32
6100000-Electric Operations	**10,280,757**	1.501%	$15,348.56	-	$15,348.56	$1,523.71	$16,872.26
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	$26,841.33	-	$26,841.33	$2,664.64	$29,505.96
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	$14,569.55	-	$14,569.55	$1,446.37	$16,015.92
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	$15,081.16	-	$15,081.16	$1,497.16	$16,578.32
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	$1,425.40	-	$1,425.40	$141.51	$1,566.91
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	$1,182.21	-	$1,182.21	$117.36	$1,299.57
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	$10,020.83	-	$10,020.83	$994.80	$11,015.63
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	$3,177.76	-	$3,177.76	$315.47	$3,493.22
6130000-Elec Capital Projects	**26,409,325**	3.855%	$39,427.55	-	$39,427.55	$3,914.12	$43,341.67
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	$11,991.38	-	$11,991.38	$1,190.43	$13,181.81
6200000-Water Production and Operations	**22,939,223**	3.349%	$34,246.89	-	$34,246.89	$3,399.81	$37,646.71
6205000-Water Field Operations	**14,714,728**	2.148%	$21,968.21	-	$21,968.21	$2,180.86	$24,149.08
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	$14,776.97	-	$14,776.97	$1,466.96	$16,243.94
6230000-Water Capital Projects	**81,605**	0.012%	$121.83	-	$121.83	$12.09	$133.93
6220200-Water Conservation	**794,532**	0.116%	$1,186.19	-	$1,186.19	$117.76	$1,303.95
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	$10,474.45	-	$10,474.45	$1,039.84	$11,514.28
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	$9,174.92	-	$9,174.92	$910.83	$10,085.75
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	$24,263.97	-	$24,263.97	$2,408.77	$26,672.74
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	$1,962.94	-	$1,962.94	$194.87	$2,157.80
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	$4,699.24	-	$4,699.24	$466.51	$5,165.75
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	$1,880.87	-	$1,880.87	$186.72	$2,067.59
4125420-Sewer SCADA and SPL	**696,934**	0.102%	$1,040.48	-	$1,040.48	$103.29	$1,143.77
4125430-Sewer Warehouse	**180,076**	0.026%	$268.84	-	$268.84	$26.69	$295.53
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	$1,645.26	-	$1,645.26	$163.33	$1,808.59
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	$10,522.83	-	$10,522.83	$1,044.64	$11,567.47
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	$111.78	-	$111.78	$11.10	$122.88
4125910-Sewer Plant Construction Support	**53,824**	0.008%	$80.36	-	$80.36	$7.98	$88.33

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4150000-Public Works Public Parking	**9,524,304**	1.390%	$14,219.22	-	$14,219.22	$1,411.59	$15,630.81
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	$2,322.36	-	$2,322.36	$230.55	$2,552.91
2115100-Workers Compensation	**7,777,836**	1.135%	$11,611.85	-	$11,611.85	$1,152.75	$12,764.60
2320300-Unemployment Trust	**102,133**	0.015%	$152.48	-	$152.48	$15.14	$167.62
2320000-Risk Management	**2,481,236**	0.362%	$3,704.34	-	$3,704.34	$367.74	$4,072.08
2315200-Central Store	**976,107**	0.142%	$1,457.27	-	$1,457.27	$144.67	$1,601.94
2215000-Central Garage	**15,701,352**	2.292%	$23,441.18	-	$23,441.18	$2,327.09	$25,768.27
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	$7,361.10	-	$7,361.10	$730.76	$8,091.86
4130000-Solid Waste Admin	**750,939**	0.110%	$1,121.11	-	$1,121.11	$111.30	$1,232.40
4130100-Solid Waste Collection	**22,211,459**	3.242%	$33,160.39	-	$33,160.39	$3,291.95	$36,452.34
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	$725.65	-	$725.65	$72.04	$797.69
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	$10,074.73	-	$10,074.73	$1,000.15	$11,074.88
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	$5,727.07	-	$5,727.07	$568.55	$6,295.62
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	$206.29	-	$206.29	$20.48	$226.76
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	$13,772.65	-	$13,772.65	$1,367.26	$15,139.91
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	$32,977.18	-	$32,977.18	$3,273.76	$36,250.94
6007000-Public Utilities Admin Safety	**582,722**	0.085%	$869.97	-	$869.97	$86.36	$956.33
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	$1,014.22	-	$1,014.22	$100.68	$1,114.90
2815001-Citywide Economic Development	**6,510,858**	0.950%	$9,720.32	-	$9,720.32	$964.97	$10,685.29
2500000-Housing and Human Services Admin	**177,738**	0.026%	$265.35	-	$265.35	$26.34	$291.69
2505000-Homeless Outreach	**3,496,498**	0.510%	$5,220.06	-	$5,220.06	$518.21	$5,738.28
2510000-Neighborhoods	**343,428**	0.050%	$512.72	-	$512.72	$50.90	$563.62
2535000-Housing Authority	**3,329,012**	0.486%	$4,970.02	-	$4,970.02	$493.39	$5,463.41
1165000-Airport Admin	**2,360,627**	0.345%	$3,524.28	-	$3,524.28	$349.87	$3,874.14
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	$4,603.50	-	$4,603.50	$457.01	$5,060.51
Subtotals	**685,025,514**	100.000%	$1,022,702.30	-	$1,022,702.30	$96,081.75	$1,118,784.05
Direct Billed					-		-
Total Full Functional Cost					$1,022,702.30		$1,118,784.05

Allocation Basis: Net Expenditures by Section

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2300000 Finance
Schedule 9.5.6

Detail Allocation - Payroll

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**8**	0.311%	$5,348.04	-	$5,348.04	-	$5,348.04
0200000-City Council	**18**	0.702%	$12,076.21	-	$12,076.21	-	$12,076.21
1100000-City Manager	**18**	0.723%	$12,421.25	-	$12,421.25	-	$12,421.25
1200000-City Clerk	**12**	0.482%	$8,280.83	-	$8,280.83	-	$8,280.83
1300000-City Attorney	**35**	1.405%	$24,152.42	-	$24,152.42	-	$24,152.42
2100000-Human Resources	**35**	1.405%	$24,152.42	-	$24,152.42	-	$24,152.42
2200000-General Services	**31**	1.244%	$21,392.14	-	$21,392.14	-	$21,392.14
2300000-Finance	**49**	1.967%	$33,813.39	-	$33,813.39	-	$33,813.39
2400000-Innovation and Technology	**62**	2.489%	$42,784.29	-	$42,784.29	$4,380.45	$47,164.74
2845000-Citywide Property Services	**5**	0.201%	$3,450.35	-	$3,450.35	$353.26	$3,803.61
1400000-Marketing	**18**	0.704%	$12,110.71	-	$12,110.71	$1,239.95	$13,350.66
2800001-Community Development	**10**	0.401%	$6,900.69	-	$6,900.69	$706.52	$7,607.22
2810000-Planning	**30**	1.204%	$20,702.08	-	$20,702.08	$2,119.57	$22,821.65
2825000-Building and Safety	**25**	1.004%	$17,251.73	-	$17,251.73	$1,766.31	$19,018.04
2840000-Code Enforcement	**23**	0.923%	$15,871.59	-	$15,871.59	$1,625.01	$17,496.60
3100000-Office of the Police Chief	**12**	0.482%	$8,280.83	-	$8,280.83	$847.83	$9,128.66
3101000-Police Community Services Bureau	**14**	0.562%	$9,660.97	-	$9,660.97	$989.13	$10,650.10
3102000-Police Support Service	**63**	2.529%	$43,474.36	-	$43,474.36	$4,451.10	$47,925.46
3105000-Police Adminstrative Services	**16**	0.642%	$11,041.11	-	$11,041.11	$1,130.44	$12,171.55
3110000-Police Communications	**52**	2.087%	$35,883.60	-	$35,883.60	$3,673.93	$39,557.52
3115000-Police Field Operations	**200**	8.028%	$138,013.84	-	$138,013.84	$14,130.48	$152,144.32
3120000-Police Aviation Unit	**9**	0.361%	$6,210.62	-	$6,210.62	$635.87	$6,846.49
3125000-Police Special Operations	**75**	3.011%	$51,755.19	-	$51,755.19	$5,298.93	$57,054.12
3130000-Police Central Investigations	**39**	1.566%	$26,912.70	-	$26,912.70	$2,755.44	$29,668.14
3135000-Police Special Investigations	**26**	1.044%	$17,941.80	-	$17,941.80	$1,836.96	$19,778.76
3500000-Fire Administration	**7**	0.281%	$4,830.48	-	$4,830.48	$494.57	$5,325.05
3505000-Fire Prevention	**12**	0.482%	$8,280.83	-	$8,280.83	$847.83	$9,128.66
3510000-Fire Operations	**205**	8.229%	$141,464.18	-	$141,464.18	$14,483.74	$155,947.93
3515000-Fire Special Services	**5**	0.201%	$3,450.35	-	$3,450.35	$353.26	$3,803.61
3520000-Fire Training	**4**	0.161%	$2,760.28	-	$2,760.28	$282.61	$3,042.89
4100000-Public Works Administration	**9**	0.361%	$6,210.62	-	$6,210.62	$635.87	$6,846.49
4110000-Public Works Streets Admin	**3**	0.120%	$2,070.21	-	$2,070.21	$211.96	$2,282.16
4110100-Public Works Streets Maintenance	**55**	2.208%	$37,953.81	-	$37,953.81	$3,885.88	$41,839.69
4110110-Public Works Forestry and Landscape	**9**	0.361%	$6,210.62	-	$6,210.62	$635.87	$6,846.49
4110300-Public Works Storm Drain Maintenance	**6**	0.241%	$4,140.42	-	$4,140.42	$423.91	$4,564.33
4110400-Public Wrk Signals Maintenance	**6**	0.241%	$4,140.42	-	$4,140.42	$423.91	$4,564.33
4115000-Public Works City Engineering Services	**45**	1.806%	$31,053.11	-	$31,053.11	$3,179.36	$34,232.47
4120000-Public Works Traffic Engineering	**7**	0.281%	$4,830.48	-	$4,830.48	$494.57	$5,325.05
5130000-Library Administration	**8**	0.321%	$5,520.55	-	$5,520.55	$565.22	$6,085.77
5135000-Library Neighborhood Services	**60**	2.409%	$41,404.15	-	$41,404.15	$4,239.14	$45,643.30
5200000-PRCS Administration	**12**	0.482%	$8,280.83	-	$8,280.83	$847.83	$9,128.66
5205000-PRCS Recreation	**101**	4.038%	$69,420.96	-	$69,420.96	$7,107.63	$76,528.59

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5215000-PRCS Parks	**37**	1.465%	$25,187.53	-	$25,187.53	$2,578.81	$27,766.34
5215400-PRCS Fairmount Park Golf Course	**3**	0.120%	$2,070.21	-	$2,070.21	$211.96	$2,282.16
5305000-Museum Facilities and Operations	**14**	0.542%	$9,315.93	-	$9,315.93	$953.81	$10,269.74
2805000-Sucessor Agency	**3**	0.120%	$2,070.21	-	$2,070.21	$211.96	$2,282.16
6000000-Public Utilities Admin Management	**36**	1.445%	$24,842.49	-	$24,842.49	$2,543.49	$27,385.98
6003000-Public Utilities Office Ops Technology	**1**	0.040%	$690.07	-	$690.07	$70.65	$760.72
6004000-Public Utilities Business Support	**11**	0.442%	$7,590.76	-	$7,590.76	$777.18	$8,367.94
6005000-Public Utilities Admin CIS Util Bill	**13**	0.522%	$8,970.90	-	$8,970.90	$918.48	$9,889.38
6010000-Public Utilities Admin Field Services	**39**	1.566%	$26,912.70	-	$26,912.70	$2,755.44	$29,668.14
6015000-Public Utilities Admn Customer Service	**49**	1.967%	$33,813.39	-	$33,813.39	$3,461.97	$37,275.36
6020000-Public Utilities Admin Customer	**22**	0.883%	$15,181.52	-	$15,181.52	$1,554.35	$16,735.88
6025000-Legislative and Regulatory Risk	**1**	0.040%	$690.07	-	$690.07	$70.65	$760.72
6100000-Electric Operations	**64**	2.569%	$44,164.43	-	$44,164.43	$4,521.75	$48,686.18
6105000-Electric Prod and Oper Field Ops	**72**	2.890%	$49,684.98	-	$49,684.98	$5,086.97	$54,771.95
6110000-Energy Deliv Engineering	**75**	3.011%	$51,755.19	-	$51,755.19	$5,298.93	$57,054.12
6120000-Elec Power Supply Operation	**50**	2.007%	$34,503.46	-	$34,503.46	$3,532.62	$38,036.08
6120130-RERC Acorn Generating Plant	**17**	0.682%	$11,731.18	-	$11,731.18	$1,201.09	$12,932.27
6120140-Clearwater Generating Plant	**5**	0.201%	$3,450.35	-	$3,450.35	$353.26	$3,803.61
6200000-Water Production and Operations	**42**	1.686%	$28,982.91	-	$28,982.91	$2,967.40	$31,950.31
6205000-Water Field Operations	**85**	3.412%	$58,655.88	-	$58,655.88	$6,005.45	$64,661.34
6210000-Wtr Engineering and Resources	**38**	1.525%	$26,222.63	-	$26,222.63	$2,684.79	$28,907.42
4125000-Sewer Systems Admin and Reg Compl	**14**	0.562%	$9,660.97	-	$9,660.97	$989.13	$10,650.10
4125100-Sewer Collection System Maint	**19**	0.763%	$13,111.31	-	$13,111.31	$1,342.40	$14,453.71
4125200-Sewer Systems Treatment	**29**	1.164%	$20,012.01	-	$20,012.01	$2,048.92	$22,060.93
4125300-Sewer Environmental Compl	**10**	0.401%	$6,900.69	-	$6,900.69	$706.52	$7,607.22
4125400-Sewer Sys Plant Maintenance	**17**	0.682%	$11,731.18	-	$11,731.18	$1,201.09	$12,932.27
4125410-Sewer Electrical and Instrum	**9**	0.361%	$6,210.62	-	$6,210.62	$635.87	$6,846.49
4125420-Sewer SCADA and SPL	**3**	0.120%	$2,070.21	-	$2,070.21	$211.96	$2,282.16
4125430-Sewer Warehouse	**2**	0.080%	$1,380.14	-	$1,380.14	$141.30	$1,521.44
4125500-Sewer Laboratory Services	**5**	0.201%	$3,450.35	-	$3,450.35	$353.26	$3,803.61
4125900-Sewer Capital Engnrng Svs	**7**	0.281%	$4,830.48	-	$4,830.48	$494.57	$5,325.05
4125910-Sewer Plant Construction Support	**2**	0.080%	$1,380.14	-	$1,380.14	$141.30	$1,521.44
4150000-Public Works Public Parking	**3**	0.120%	$2,070.21	-	$2,070.21	$211.96	$2,282.16
4151000-Public Works Parking Enforcmnt	**16**	0.642%	$11,041.11	-	$11,041.11	$1,130.44	$12,171.55
2115100-Workers Compensation	**5**	0.201%	$3,450.35	-	$3,450.35	$353.26	$3,803.61
2320000-Risk Management	**11**	0.442%	$7,590.76	-	$7,590.76	$777.18	$8,367.94
2315200-Central Store	**9**	0.361%	$6,210.62	-	$6,210.62	$635.87	$6,846.49
2215000-Central Garage	**38**	1.525%	$26,222.63	-	$26,222.63	$2,684.79	$28,907.42
5200200-PRCS Adm Special Transit Svs	**48**	1.937%	$33,295.84	-	$33,295.84	$3,408.98	$36,704.82
4130000-Solid Waste Admin	**4**	0.161%	$2,760.28	-	$2,760.28	$282.61	$3,042.89
4130100-Solid Waste Collection	**45**	1.806%	$31,053.11	-	$31,053.11	$3,179.36	$34,232.47
4130400-Solid Waste Street Sweeping	**13**	0.522%	$8,970.90	-	$8,970.90	$918.48	$9,889.38
1310000-City Attorney-Claim Management	**3**	0.120%	$2,070.21	-	$2,070.21	$211.96	$2,282.16
6015311-RPU Customer Service Call Center	**14**	0.562%	$9,660.97	-	$9,660.97	$989.13	$10,650.10
6007000-Public Utilities Admin Safety	**4**	0.161%	$2,760.28	-	$2,760.28	$282.61	$3,042.89
5230000-PRCS - Youth Innovation Center	**4**	0.161%	$2,760.28	-	$2,760.28	$282.61	$3,042.89
2815001-Citywide Economic Development	**13**	0.502%	$8,625.86	-	$8,625.86	$883.16	$9,509.02
2500000-Housing and Human Services Admin	**4**	0.161%	$2,760.28	-	$2,760.28	$282.61	$3,042.89

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2505000-Homeless Outreach	**9**	0.361%	$6,210.62	-	$6,210.62	$635.87	$6,846.49
2510000-Neighborhoods	**4**	0.161%	$2,760.28	-	$2,760.28	$282.61	$3,042.89
2535000-Housing Authority	**7**	0.281%	$4,830.48	-	$4,830.48	$494.57	$5,325.05
1165000-Airport Admin	**7**	0.281%	$4,830.48	-	$4,830.48	$494.57	$5,325.05
Subtotals	**2,491**	100.000%	$1,719,065.86	-	$1,719,065.86	$161,504.33	$1,880,570.19
Direct Billed					-		-
Total Full Functional Cost					$1,719,065.86		$1,880,570.19

Allocation Basis: Number of FTEs per Department

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Summary of Allocated Costs

Department	Total	Payroll	Purchasing	Treasury and Debt	Accounting	Budget	Business Tax	User Fee	Administration
0100000-Mayor	$13,993.73	$5,348.04	$276.43	$1,620.57	$4,599.69	$1,248.02	-	-	$900.98
0200000-City Council	$25,347.73	$12,076.21	$1,382.16	$3,421.34	$3,931.09	$2,634.80	-	-	$1,902.14
1100000-City Manager	$58,628.95	$12,421.25	$11,886.55	$11,174.81	$8,327.74	$8,605.82	-	-	$6,212.78
1200000-City Clerk	$27,461.33	$8,280.83	$1,658.59	$3,835.27	$8,600.78	$2,953.58	-	-	$2,132.27
1300000-City Attorney	$72,294.81	$24,152.42	$14,650.86	$11,138.69	$7,582.13	$8,578.00	-	-	$6,192.70
2100000-Human Resources	$56,870.02	$24,152.42	$7,740.08	$8,206.81	$5,887.88	$6,320.14	-	-	$4,562.69
2200000-General Services	$63,587.61	$21,392.14	-	$17,028.10	$2,586.89	$13,113.48	-	-	$9,467.00
2300000-Finance	$104,656.90	$33,813.39	$10,780.82	$14,804.08	$25,627.33	$11,400.75	-	-	$8,230.53
2400000-Innovation and Technology	$175,020.91	$47,164.74	$45,604.61	$29,459.02	$13,727.75	$22,686.65	-	-	$16,378.14
2845000-Citywide Property Services	$9,358.01	$3,803.61	$304.03	$1,324.03	$2,170.58	$1,019.65	-	-	$736.11
7222100-Non Departmental City Occupancy	$6,896.53	-	$3,952.40	-	$2,944.14	-	-	-	-
7241300-Non Departmental Employee Parking	$288.64	-	-	-	$288.64	-	-	-	-
1400000-Marketing	$28,802.09	$13,350.66	$1,520.15	$3,899.52	$4,860.71	$3,003.05	-	-	$2,167.99
Subtotal for CSD	$643,207.25	$205,955.71	$99,756.68	$105,912.25	$91,135.34	$81,563.93	-	-	$58,883.33
2800001-Community Development	$21,856.47	$7,607.22	$3,344.34	$3,457.16	$2,863.32	$2,662.39	-	-	$1,922.05
2810000-Planning	$74,603.80	$22,821.65	$304.03	$5,761.06	$38,077.48	$4,436.64	-	-	$3,202.94
2825000-Building and Safety	$121,174.14	$19,018.04	$1,216.12	$7,663.93	$83,113.12	$5,902.06	-	-	$4,260.87
2840000-Code Enforcement	$44,216.49	$17,496.60	$4,864.49	$6,996.78	$5,580.39	$5,388.28	-	-	$3,889.95
3100000-Office of the Police Chief	$38,639.02	$9,128.66	-	$10,714.59	$4,587.46	$8,251.40	-	-	$5,956.92
3101000-Police Community Services Bureau	$26,653.29	$10,650.10	-	$4,846.51	$4,729.86	$3,732.34	-	-	$2,694.48
3102000-Police Support Service	$134,595.69	$47,925.46	$12,161.23	$20,442.17	$26,959.04	$15,742.69	-	-	$11,365.10
3105000-Police Adminstrative Services	$82,405.88	$12,171.55	$26,450.67	$13,641.03	$12,053.64	$10,505.08	-	-	$7,583.92
3110000-Police Communications	$77,404.73	$39,557.52	$2,128.22	$11,921.14	$7,989.57	$9,180.57	-	-	$6,627.71
3115000-Police Field Operations	$483,635.82	$152,144.32	$3,952.40	$131,996.80	$20,505.03	$101,651.87	-	-	$73,385.39
3120000-Police Aviation Unit	$33,956.29	$6,846.49	$5,472.55	$7,118.08	$5,080.08	$5,481.70	-	-	$3,957.39
3125000-Police Special Operations	$197,826.00	$57,054.12	$20,674.09	$46,866.13	$11,083.80	$36,092.01	-	-	$26,055.85
3130000-Police Central Investigations	$99,450.80	$29,668.14	$6,384.65	$23,425.17	$8,909.38	$18,039.93	-	-	$13,023.54

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Department	Total	Payroll	Purchasing	Treasury and Debt	Accounting	Budget	Business Tax	User Fee	Administration
3135000-Police Special Investigations	$60,470.19	$19,778.76	$608.06	$14,608.14	$6,103.79	$11,249.85	-	-	$8,121.59
3195000-Police Capital	$129.96	-	-	$49.25	$15.39	$37.93	-	-	$27.38
3500000-Fire Administration	$23,414.94	$5,325.05	$304.03	$5,617.86	$4,718.31	$4,326.36	-	-	$3,123.32
3505000-Fire Prevention	$40,180.13	$9,128.66	$608.06	$3,193.85	$23,014.28	$2,459.61	-	-	$1,775.66
3510000-Fire Operations	$532,553.50	$155,947.93	$30,707.10	$137,510.46	$26,039.24	$105,897.99	-	-	$76,450.78
3510100-Fire Operation Paramedic Program	$17,834.84	-	$1,520.15	$6,186.57	$1,924.27	$4,764.33	-	-	$3,439.51
3515000-Fire Special Services	$15,215.25	$3,803.61	$3,648.37	$1,491.05	$4,294.97	$1,148.27	-	-	$828.97
3520000-Fire Training	$14,056.58	$3,042.89	$1,216.12	$2,949.66	$2,936.44	$2,271.56	-	-	$1,639.91
3595000-Fire Capital	$167.33	-	-	$12.37	$138.55	$9.53	-	-	$6.88
4100000-Public Works Administration	$12,199.79	$6,846.49	$2,128.22	-	$3,225.08	-	-	-	-
4100200-Public Works Sundry Gen Govt	$505.67	-	$304.03	$25.47	$142.40	$19.61	-	-	$14.16
4110000-Public Works Streets Admin	$7,375.93	$2,282.16	-	$1,251.74	$2,182.12	$963.98	-	-	$695.92
4110100-Public Works Streets Maintenance	$103,193.34	$41,839.69	$10,945.11	$10,435.23	$26,135.45	$8,036.26	-	-	$5,801.60
4110110-Public Works Forestry and Landscape	$78,562.02	$6,846.49	$8,208.83	$23,006.98	$9,990.82	$17,717.87	-	-	$12,791.04
4110300-Public Works Storm Drain Maintenance	$9,786.42	$4,564.33	$608.06	$439.94	$3,590.69	$338.80	-	-	$244.59
4110400-Public Wrk Signals Maintenance	$26,585.52	$4,564.33	$1,216.12	$2,868.88	$14,131.85	$2,209.35	-	-	$1,594.99
4115000-Public Works City Engineering Services	$66,112.98	$34,232.47	$2,736.28	$5,557.21	$16,217.76	$4,279.65	-	-	$3,089.61
4120000-Public Works Traffic Engineering	$20,366.90	$5,325.05	-	$4,952.74	$3,521.42	$3,814.15	-	-	$2,753.54
4195000-Public Works Capital	$230.91	-	-	-	$230.91	-	-	-	-
5130000-Library Administration	$26,503.57	$6,085.77	$4,864.49	$5,156.08	$3,559.90	$3,970.74	-	-	$2,866.59
5135000-Library Neighborhood Services	$106,622.01	$45,643.30	$9,728.98	$14,536.09	$17,437.75	$11,194.36	-	-	$8,081.53
5140000-Library Measure I	$42.33	-	-	-	$42.33	-	-	-	-
5200000-PRCS Administration	$34,810.89	$9,128.66	$5,168.52	$6,456.38	$5,495.72	$4,972.11	-	-	$3,589.51
5205000-PRCS Recreation	$210,050.40	$76,528.59	$49,861.04	$20,404.09	$36,199.39	$15,713.36	-	-	$11,343.93
5210000-PRCS Janet Goeske Center	$2,808.67	-	$304.03	$990.73	$200.12	$762.97	-	-	$550.81
5215000-PRCS Parks	$151,818.71	$27,766.34	$28,578.89	$31,324.61	$22,610.19	$24,123.35	-	-	$17,415.34
5215400-PRCS Fairmount Park Golf Course	$13,903.40	$2,282.16	$1,216.12	$1,465.33	$6,996.65	$1,128.46	-	-	$814.67
5305000-Museum Facilities and Operations	$55,389.52	$10,269.74	$33,747.41	$4,889.09	-	$3,765.13	-	-	$2,718.15

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2805000-Sucessor Agency	$5,562.78	$2,282.16	-	$824.67	$1,362.38	$635.08	-	-	$458.48
9999991-Public Works Capital Improv Storm	$2,617.75	-	$608.06	$592.64	$631.16	$456.40	-	-	$329.49
5200111-PRCS Admin Plan and Design Park	$8,767.13	-	-	$3,729.36	$92.37	$2,872.01	-	-	$2,073.39
9999993-PW-Cap Imp-Street Projects (433)	$651.77	-	-	$263.66	$38.49	$203.04	-	-	$146.58
6000000-Public Utilities Admin Management	$116,380.36	$27,385.98	$6,080.61	$31,856.54	$8,813.16	$24,533.00	-	-	$17,711.07
6000010-Public Utilities Admin Management	$46,128.06	-	$41,956.24	-	$4,171.82	-	-	-	-
6000030-Public Utilities Admin Mission Square	$10,101.90	-	-	$4,098.03	$569.58	$3,155.93	-	-	$2,278.36
6002000-Public Utilities Work Force Developmnt	$4,606.17	-	$1,824.18	$1,057.02	$323.28	$814.02	-	-	$587.66
6003000-Public Utilities Office Ops Technology	$11,598.98	$760.72	$4,560.46	$2,164.47	$1,243.08	$1,666.88	-	-	$1,203.37
6004000-Public Utilities Business Support	$25,440.40	$8,367.94	$3,344.34	$5,901.85	-	$4,545.06	-	-	$3,281.21
6005000-Public Utilities Admin CIS Util Bill	$19,773.74	$9,889.38	-	$1,850.32	$5,580.39	$1,424.95	-	-	$1,028.71
6010000-Public Utilities Admin Field Services	$53,758.82	$29,668.14	$4,560.46	$5,849.91	$5,922.91	$4,505.07	-	-	$3,252.34
6015000-Public Utilities Admn Customer Service	$88,784.93	$37,275.36	$5,472.55	$13,615.41	$14,366.61	$10,485.34	-	-	$7,569.67
6020000-Public Utilities Admin Customer	$33,088.20	$16,735.88	$3,040.31	$2,880.49	$6,611.80	$2,218.29	-	-	$1,601.45
6025000-Legislative and Regulatory Risk	$5,775.56	$760.72	$608.06	$719.80	$2,732.47	$554.32	-	-	$400.18
6100000-Electric Operations	$140,119.05	$48,686.18	$13,377.35	$21,908.94	$27,093.74	$16,872.26	-	-	$12,180.57
6105000-Electric Prod and Oper Field Ops	$316,242.28	$54,771.95	$10,945.11	$38,314.03	$161,404.03	$29,505.96	-	-	$21,301.20
6110000-Energy Deliv Engineering	$139,423.25	$57,054.12	$21,282.15	$20,796.97	$12,711.74	$16,015.92	-	-	$11,562.35
6120000-Elec Power Supply Operation	$104,597.04	$38,036.08	$8,816.89	$21,527.25	$7,670.15	$16,578.32	-	-	$11,968.36
6120100-Elec Power and Energy Purch	$8,836.25	-	-	-	$8,836.25	-	-	-	-
6120110-SONGS Power and Energy Purch	$5,256.16	-	$304.03	$2,034.66	$219.37	$1,566.91	-	-	$1,131.20
6120120-SPRINGS Power and Energy Purch	$21,135.75	-	$16,417.66	$1,687.52	$792.80	$1,299.57	-	-	$938.20
6120130-RERC Acorn Generating Plant	$89,361.50	$12,932.27	$33,139.35	$14,304.00	$10,017.76	$11,015.63	-	-	$7,952.50
6120140-Clearwater Generating Plant	$49,025.83	$3,803.61	$28,882.92	$4,536.01	$5,788.21	$3,493.22	-	-	$2,521.86
6130000-Elec Capital Projects	$220,154.41	-	$46,516.70	$56,279.94	$42,726.52	$43,341.67	-	-	$31,289.59
6020100-Public Utilities Adm Market Pub Benefit	$50,279.12	-	$1,520.15	$17,116.82	$8,944.01	$13,181.81	-	-	$9,516.33
6200000-Water Production and Operations	$203,191.82	$31,950.31	$16,721.69	$48,884.93	$40,809.95	$37,646.71	-	-	$27,178.23
6205000-Water Field Operations	$194,314.40	$64,661.34	$4,256.43	$31,358.01	$52,455.63	$24,149.08	-	-	$17,433.91

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6210000-Wtr Engineering and Resources	$96,351.87	$28,907.42	$10,033.01	$21,093.05	$8,347.49	$16,243.94	-	-	$11,726.96
6230000-Water Capital Projects	$38,916.88	-	-	$173.91	$38,512.37	$133.93	-	-	$96.69
6220200-Water Conservation	$5,570.27	-	$1,216.12	$1,693.20	$415.64	$1,303.95	-	-	$941.36
4125000-Sewer Systems Admin and Reg Compl	$50,727.81	$10,650.10	$1,216.12	$14,951.51	$4,083.30	$11,514.28	-	-	$8,312.49
4125001-Sewer Admin Compliance	$1,943.49	-	$1,520.15	-	$423.34	-	-	-	-
4125002-Sewer Admin Safety	$2,093.58	-	$1,824.18	-	$269.40	-	-	-	-
4125003-Sewer Admin Emergency Svcs	$80.82	-	-	-	$80.82	-	-	-	-
4125100-Sewer Collection System Maint	$77,525.75	$14,453.71	$9,728.98	$13,096.53	$22,879.59	$10,085.75	-	-	$7,281.19
4125200-Sewer Systems Treatment	$117,722.26	$22,060.93	$7,296.74	$34,635.04	$7,801.00	$26,672.74	-	-	$19,255.82
4125300-Sewer Environmental Compl	$18,831.50	$7,607.22	$1,216.12	$2,801.95	$3,490.63	$2,157.80	-	-	$1,557.78
4125400-Sewer Sys Plant Maintenance	$100,937.21	$12,932.27	$42,260.27	$6,707.82	$30,141.79	$5,165.75	-	-	$3,729.30
4125410-Sewer Electrical and Instrum	$33,350.18	$6,846.49	$6,992.71	$2,684.81	$13,265.93	$2,067.59	-	-	$1,492.65
4125420-Sewer SCADA and SPL	$13,530.12	$2,282.16	$3,344.34	$1,485.21	$4,448.92	$1,143.77	-	-	$825.72
4125430-Sewer Warehouse	$5,519.85	$1,521.44	-	$383.75	$3,105.77	$295.53	-	-	$213.35
4125500-Sewer Laboratory Services	$24,086.95	$3,803.61	$10,337.05	$2,348.48	$4,483.55	$1,808.59	-	-	$1,305.67
9999995-PW-Sewer Capital Projects (550)	$40,222.95	-	$2,128.22	$15,020.57	$3,155.80	$11,567.47	-	-	$8,350.89
4125900-Sewer Capital Engnrng Svs	$8,628.79	$5,325.05	-	$159.56	$2,932.59	$122.88	-	-	$88.71
4125910-Sewer Plant Construction Support	$4,105.07	$1,521.44	$304.03	$114.70	$2,012.79	$88.33	-	-	$63.77
4150000-Public Works Public Parking	$62,017.24	$2,282.16	$8,816.89	$20,296.89	$3,706.15	$15,630.81	-	-	$11,284.33
4151000-Public Works Parking Enforcmnt	$23,045.98	$12,171.55	-	$3,315.00	$3,163.50	$2,552.91	-	-	$1,843.02
2115100-Workers Compensation	$98,574.02	$3,803.61	$2,128.22	$16,575.06	$54,087.42	$12,764.60	-	-	$9,215.13
2320300-Unemployment Trust	$567.85	-	-	$217.65	$61.58	$167.62	-	-	$121.01
2320000-Risk Management	$28,106.64	$8,367.94	$2,432.25	$5,287.67	$5,006.95	$4,072.08	-	-	$2,939.75
2315200-Central Store	$20,324.97	$6,846.49	$5,168.52	$2,080.15	$3,471.39	$1,601.94	-	-	$1,156.48
2215000-Central Garage	$176,940.05	$28,907.42	$24,930.52	$33,460.57	$45,270.41	$25,768.27	-	-	$18,602.85
5200200-PRCS Adm Special Transit Svs	$69,073.82	$36,704.82	$2,128.22	$10,507.43	$5,799.75	$8,091.86	-	-	$5,841.74
4130000-Solid Waste Admin	$9,059.02	$3,042.89	$304.03	$1,600.30	$1,989.70	$1,232.40	-	-	$889.71
4130100-Solid Waste Collection	$161,487.65	$34,232.47	$8,512.86	$47,334.02	$8,639.98	$36,452.34	-	-	$26,315.98

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2300000 Finance
Schedule 9.6

Summary of Allocated Costs (continued)

Department	Total	Payroll	Purchasing	Treasury and Debt	Accounting	Budget	Business Tax	User Fee	Administration
4130200-Solid Waste Refuse Disposal	$8,824.83	-	$3,952.40	$1,035.81	$2,463.07	$797.69	-	-	$575.87
4130300-Solid Waste Private Hauler	$33,859.04	-	$304.03	$14,380.94	$103.91	$11,074.88	-	-	$7,995.28
4130400-Solid Waste Street Sweeping	$36,174.83	$9,889.38	$2,128.22	$8,174.97	$5,141.65	$6,295.62	-	-	$4,544.99
4130500-Solid Waste Sundry Gen Govt	$777.29	-	-	$294.46	$92.37	$226.76	-	-	$163.71
1310000-City Attorney-Claim Management	$61,269.60	$2,282.16	$5,776.58	$19,659.44	$7,481.57	$15,139.91	-	-	$10,929.93
9999992-PW-Capital Projects (420)	$135,282.85	-	$19,457.97	$47,072.50	$6,330.85	$36,250.94	-	-	$26,170.59
6015311-RPU Customer Service Call Center	$18,724.30	$10,650.10	$3,648.37	-	$4,425.82	-	-	-	-
6007000-Public Utilities Admin Safety	$10,865.26	$3,042.89	$1,216.12	$1,241.82	$3,717.69	$956.33	-	-	$690.41
5230000-PRCS - Youth Innovation Center	$14,038.15	$3,042.89	$3,040.31	$1,447.72	$4,587.46	$1,114.90	-	-	$804.88
2815001-Citywide Economic Development	$48,110.34	$9,509.02	$3,648.37	$13,875.05	$2,678.59	$10,685.29	-	-	$7,714.02
6213000-Water - Office of Ops Technology	$142.40	-	-	-	$142.40	-	-	-	-
2500000-Housing and Human Services Admin	$5,124.68	$3,042.89	$304.03	$378.77	$896.71	$291.69	-	-	$210.58
2505000-Homeless Outreach	$29,516.58	$6,846.49	$304.03	$7,451.26	$5,033.89	$5,738.28	-	-	$4,142.63
2510000-Neighborhoods	$7,077.48	$3,042.89	-	$731.87	$2,332.22	$563.62	-	-	$406.89
2535000-Housing Authority	$25,606.25	$5,325.05	$608.06	$7,094.33	$3,171.20	$5,463.41	-	-	$3,944.19
1165000-Airport Admin	$37,392.98	$5,325.05	$14,897.51	$5,030.65	$5,468.78	$3,874.14	-	-	$2,796.85
5240000-Arts & Cultural Affairs	$43,706.16	-	$24,322.46	$6,571.17	$4,098.70	$5,060.51	-	-	$3,653.33
Alloc Remains	$1,723,054.22	-	-	-	-	-	$1,690,576.68	$32,477.54	-
Totals	$9,214,380.62	$1,880,570.19	$896,621.26	$1,452,761.42	$1,334,907.32	$1,118,784.05	-	-	$807,682.16
Direct Billed	-	-	-	-	-	-	-	-	-
Total Full Functional Cost	$9,214,380.62	$1,880,570.19	$896,621.26	$1,452,761.42	$1,334,907.32	$1,118,784.05	-	-	$807,682.16
Less Direct Billed	-	-	-	-	-	-	-	-	-
Less CSD Amounts	($643,207.25)	($205,955.71)	($99,756.68)	($105,912.25)	($91,135.34)	($81,563.93)	-	-	($58,883.33)
Total Receiving Department Allocation	$6,848,119.15	$1,674,614.48	$796,864.58	$1,346,849.17	$1,243,771.98	$1,037,220.12	-	-	$748,798.83

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2400000 Innovation and Technology
Schedule 10.1

Narrative

Client Service and Cybersecurity Support-	Allocates the cost of IT Client Services and Cybersecurity Support based on the Full Time Equivalents.
Software Maintenance - Citywide Support-	Allocates the cost of IT Citywide Software Maintenance support based on Full Time Equivalents.
IT General Citywide Support-	Allocates the cost of IT Citywide Software Maintenance support based on Full Time Equivalents.
Software Maintenance - Direct Support-	Allocates the cost of IT Direct Software Maintenance support based on projected direct software maintenance costs.

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Schedule 10.2

Labor Distribution Summary

No Labor Distribution

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2400000 Innovation and Technology
Schedule 10.3

Schedule of costs to be allocated

		Amount	General & Admin	and Cybersecurity Support	Software Maintenance - Citywide Support	IT General Citywide Support	Software Maintenance - Direct Support
Sal Total %				*0.000%*	*0.000%*	*0.000%*	*0.000%*
Wages and Benefits							
Salaries		-	-	-	-	-	-
Benefits		-	-	-	-	-	-
Wages and Benefits Subtotal		-	-	-	-	-	-
Service And Supplies	**DIST**						
411100 - Salaries - Regular	*PROP*	$5,116,913.00	-	$651,981.00	-	$4,464,932.00	-
411510 - Accrued Payroll	*PROP*	$41,858.00	-	$5,387.00	-	$36,471.00	-
412210 - Workers Compensation Ins	*PROP*	$69,620.00	-	$15,490.00	-	$54,130.00	-
412220 - Health Insurance	*PROP*	$622,915.00	-	$97,582.00	-	$525,333.00	-
412222 - Dental Insurance	*PROP*	$21,934.00	-	$3,647.00	-	$18,287.00	-
412230 - Life Insurance	*PROP*	$30,152.00	-	$3,802.00	-	$26,350.00	-
412240 - Unemployment Insurance	*PROP*	$4,749.00	-	$737.00	-	$4,012.00	-
412250 - Disability Insurance	*PROP*	-	-	-	-	-	-
412320 - Medicare OASDI	*PROP*	$90,891.00	-	$11,597.00	-	$79,294.00	-
412400 - Deferred Compensation	*PROP*	$48,650.00	-	$7,200.00	-	$41,450.00	-
412500 - Automobile/Expense Allowance	*PROP*	$5,100.00	-	-	-	$5,100.00	-
413120 - Overtime At 1.5 Rate	*PROP*	$7,320.00	-	$6,597.00	-	$723.00	-
421000 - Professional Services	*PROP*	$105,351.00	-	$2,700.00	-	$102,651.00	-
421215 - IT-Internet Service Provider	*PROP*	$55,375.00	-	-	-	$55,375.00	-
422100 - Telephone	*PROP*	$4,661.00	-	$129.00	-	$4,532.00	-
422120 - Telephone - Cellular	*PROP*	$34,870.00	-	$4,616.00	-	$30,254.00	-
423400 - Motor Pool Equipment Rental	*PROP*	$142.00	-	-	-	$142.00	-
424220 - All Other Equip Maint/Repair	*PROP*	$3,787.00	-	-	-	$3,787.00	-
424310 - Software Maintenance/Support	*PROP*	$6,697,712.00	-	$140,259.00	$2,877,959.00	$1,082,115.00	$2,597,379.00
425200 - Periodicals & Dues	*PROP*	$1,100.00	-	-	-	$1,100.00	-
425400 - General Office Expense	*PROP*	$9,905.00	-	$27.00	-	$9,878.00	-
425500 - Postage	*PROP*	$23.00	-	-	-	$23.00	-
425610 - Outside Printing Expense	*PROP*	-	-	-	-	-	-
425700 - Software Purchase/Licensing	*PROP*	$20,988.00	-	$13,158.00	-	$7,830.00	-
425800 - Computer Equip Purc Undr $50	*PROP*	$40,387.00	-	$9,453.00	-	$30,934.00	-
426800 - Special Department Supplies	*PROP*	$38,862.00	-	$3,320.00	-	$35,542.00	-
427100 - Travel & Meeting Expense	*PROP*	$18,565.00	-	-	-	$18,565.00	-
427200 - Training	*PROP*	$22,392.00	-	$13.00	-	$22,379.00	-
428400 - Liability Insurance	*PROP*	$92,330.00	-	$20,260.00	-	$72,070.00	-
462320 - Technology Replacement Prog-	*PROP*	$20,496.00	-	-	-	$20,496.00	-
892510 - Utilization Chgs to 510 Fund	*PROP*	($99,144.00)	-	($99,144.00)	-	-	-
894101 - Interfund Services to 101 Fund	*PROP*	($1,780,936.00)	-	-	-	-	($1,780,936.00)
894510 - Interfund Services to 510 Fund	*PROP*	($551,884.00)	-	-	-	-	($551,884.00)
894520 - Interfund Services to 520 Fund	*PROP*	($91,005.00)	-	-	-	-	($91,005.00)

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894540 - Interfund Services to 540 Fund	*PROP*	($3,500.00)	-	-	-	-	($3,500.00)
894550 - Interfund Services to 550 Fund	*PROP*	($4,479.00)	-	-	-	-	($4,479.00)
894560 - Interfund Services to 560 Fund	*PROP*	($6,650.00)	-	-	-	-	($6,650.00)
894610 - Interfund Services to 610 Fund	*PROP*	($22,699.00)	-	-	-	-	($22,699.00)
894650 - Interfund Services to 650 Fund	*PROP*	($80,925.00)	-	-	-	-	($80,925.00)
412317 - PERS Normal - Misc	*PROP*	-	-	-	-	-	-
412318 - PERS UAL - Misc	*PROP*	-	-	-	-	-	-
882510 - Utilization Chgs from 510 Fund	*PROP*	$2,276.00	-	-	-	$2,276.00	-
411116 - Salaries-Addtl Pay Non-PERS	*PROP*	$29,514.00	-	-	-	$29,514.00	-
411111 - Salaries-Part Time Benefitted	*PROP*	$3,516.00	-	-	-	$3,516.00	-
411210 - Vacation	*PROP*	$317,509.00	-	$31,119.00	-	$286,390.00	-
411220 - Holidays & Special Days Off	*PROP*	$334,050.00	-	$40,574.00	-	$293,476.00	-
411240 - Sick Leave	*PROP*	$201,505.00	-	$30,059.00	-	$171,446.00	-
411245 - Family Illness Sick Leave	*PROP*	$8,855.00	-	-	-	$8,855.00	-
411260 - Bereavement Leave	*PROP*	$3,786.00	-	$948.00	-	$2,838.00	-
411292 - Administrative Leave	*PROP*	$181,763.00	-	$9,750.00	-	$172,013.00	-
411410 - Vacation Payoffs	*PROP*	$122,314.00	-	$11,588.00	-	$110,726.00	-
412310 - PERS Retirement	*PROP*	$842,540.00	-	$105,134.00	-	$737,406.00	-
422110 - Telephone Outside Comm Lines	*PROP*	($202.00)	-	-	-	($202.00)	-
411105 - Salaries - Non-Productive	*PROP*	-	-	-	-	-	-
411280 - Jury Duty	*PROP*	$10,256.00	-	$212.00	-	$10,044.00	-
411110 - Salaries-Part Time Non-Bene	*PROP*	$2,390.00	-	-	-	$2,390.00	-
418000 - Temporary Services	*PROP*	$92,289.00	-	$46,080.00	-	$46,209.00	-
423201 - Parking Space Rental	*PROP*	$840.00	-	-	-	$840.00	-
411130 - Compensatory Time	*PROP*	-	-	-	-	-	-
462310 - Technology Replacement Prog-	*PROP*	$16,840.00	-	-	-	$16,840.00	-
894170 - Interfund Services to 170 Fund	*PROP*	-	-	-	-	-	-
894220 - Interfund Services to 220 Fund	*PROP*	-	-	-	-	-	-
894240 - Interfund Services to 240 Fund	*PROP*	-	-	-	-	-	-
894260 - Interfund Services to 260 Fund	*PROP*	-	-	-	-	-	-
894280 - Interfund Services to 280 Fund	*PROP*	-	-	-	-	-	-
894530 - Interfund Services to 530 Fund	*PROP*	($8,837.00)	-	-	-	-	($8,837.00)
894570 - Interfund Services to 570 Fund	*PROP*	-	-	-	-	-	-
894640 - Interfund Services to 640 Fund	*PROP*	-	-	-	-	-	-
894215 - Interfund Services to 215 Fund	*PROP*	($1,908.00)	-	-	-	-	($1,908.00)
462200 - Machine and Equipment	*PROP*	-	-	-	-	-	-
423200 - Land and Building Rental	*PROP*	-	-	-	-	-	-
425600 - Central Printing Charges	*PROP*	-	-	-	-	-	-
411250 - Industrial Accident	*PROP*	$555.00	-	-	-	$555.00	-
894110 - Interfund Services to 110 Fund	*PROP*	($44,556.00)	-	-	-	-	($44,556.00)
424320 - Hardware Maintenance/Support	*PROP*	$23,965.00	-	$23,965.00	-	-	-
413110 - Overtime At Straight Rate	*PROP*	$27,584.00	-	$27,584.00	-	-	-
413210 - Holiday O/T-Straight/Non-Sche	*PROP*	($259.00)	-	($259.00)	-	-	-
413230 - Holiday O/T-Strt/Subj To Retir	*PROP*	$259.00	-	$259.00	-	-	-
421001 - Prof Services/Internal	*PROP*	$109.00	-	-	-	$109.00	-
Services and Supplies Subtotal		$12,752,779.00	-	$1,225,824.00	$2,877,959.00	$8,648,996.00	-

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Cost Adjustments						
Cost Adjustments Subtotal	-	-	-	-	-	-
Reallocate Admin		-	-	-	-	-
Functional Costs	$12,752,779.00	-	$1,225,824.00	$2,877,959.00	$8,648,996.00	-
Exp Total %		*0.000%*	*9.612%*	*22.567%*	*67.820%*	*0.000%*

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2400000 Innovation and Technology
Schedule 10.4

Service to Service Costs

Department	First Incoming	Second Incoming	and Cybersecurity Support	Software Maintenance - Citywide Support	IT General Citywide Support	Software Maintenance - Direct Support
0000001-Building	$109,252.66	-	$10,501.60	$24,655.39	$74,095.68	-
0100000-Mayor	$16,882.03	$3,074.54	$1,918.27	$4,503.66	$13,534.64	-
0200000-City Council	$35,596.24	$8,857.79	$4,273.02	$10,032.08	$30,148.94	-
1100000-City Manager	$85,165.49	$18,031.51	$9,919.51	$23,288.79	$69,988.70	-
1200000-City Clerk	$26,192.87	$7,991.18	$3,285.84	$7,714.42	$23,183.79	-
1300000-City Attorney	$144,775.54	$26,075.36	$16,422.55	$38,556.45	$115,871.90	-
2100000-Human Resources	$114,060.93	$15,621.34	$12,465.33	$29,265.80	$87,951.14	-
2200000-General Services	$81,302.41	$8,105.21	$8,594.05	$20,176.89	$60,636.68	-
2300000-Finance	$159,070.89	$15,950.02	$16,823.38	$39,497.51	$118,700.02	-
2400000-Innovation and Technology	-	$336,613.55	$32,356.00	$75,964.62	$228,292.93	-
7222100-Non Departmental City Occupancy	-	$188,042.38	$18,075.03	$42,436.10	$127,531.24	-
7241300-Non Departmental Employee Parking	-	$31,492.74	$3,027.15	$7,107.06	$21,358.53	-
1400000-Marketing	-	$34,685.89	$3,334.08	$7,827.67	$23,524.14	-
Subtotals	$772,299.07	$694,541.52	$140,995.81	$331,026.44	$994,818.34	-
Functional Costs	$12,752,779.00		$1,225,824.00	$2,877,959.00	$8,648,996.00	
Total Allocated Costs	$14,219,619.59		$1,366,819.81	$3,208,985.44	$9,643,814.34	

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
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2400000 Innovation and Technology
Schedule 10.5.1

Detail Allocation - Client Service and Cybersecurity Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**8**	0.311%	$4,044.50	-	$4,044.50	-	$4,044.50
0200000-City Council	**18**	0.702%	$9,132.74	-	$9,132.74	-	$9,132.74
1100000-City Manager	**18**	0.723%	$9,393.68	-	$9,393.68	-	$9,393.68
1200000-City Clerk	**12**	0.482%	$6,262.45	-	$6,262.45	-	$6,262.45
1300000-City Attorney	**35**	1.405%	$18,265.49	-	$18,265.49	-	$18,265.49
2100000-Human Resources	**35**	1.405%	$18,265.49	-	$18,265.49	-	$18,265.49
2200000-General Services	**31**	1.244%	$16,178.00	-	$16,178.00	-	$16,178.00
2300000-Finance	**49**	1.967%	$25,571.68	-	$25,571.68	-	$25,571.68
2400000-Innovation and Technology	**62**	2.489%	$32,356.00	-	$32,356.00	-	$32,356.00
2845000-Citywide Property Services	**5**	0.201%	$2,609.36	-	$2,609.36	$150.10	$2,759.45
1400000-Marketing	**18**	0.704%	$9,158.84	-	$9,158.84	$526.85	$9,685.68
2800001-Community Development	**10**	0.401%	$5,218.71	-	$5,218.71	$300.20	$5,518.91
2810000-Planning	**30**	1.204%	$15,656.13	-	$15,656.13	$900.59	$16,556.72
2825000-Building and Safety	**25**	1.004%	$13,046.78	-	$13,046.78	$750.49	$13,797.27
2840000-Code Enforcement	**23**	0.923%	$12,003.03	-	$12,003.03	$690.45	$12,693.49
3100000-Office of the Police Chief	**12**	0.482%	$6,262.45	-	$6,262.45	$360.24	$6,622.69
3101000-Police Community Services Bureau	**14**	0.562%	$7,306.19	-	$7,306.19	$420.28	$7,726.47
3102000-Police Support Service	**63**	2.529%	$32,877.87	-	$32,877.87	$1,891.24	$34,769.12
3105000-Police Adminstrative Services	**16**	0.642%	$8,349.94	-	$8,349.94	$480.32	$8,830.25
3110000-Police Communications	**52**	2.087%	$27,137.29	-	$27,137.29	$1,561.02	$28,698.32
3115000-Police Field Operations	**200**	8.028%	$104,374.21	-	$104,374.21	$6,003.94	$110,378.14
3120000-Police Aviation Unit	**9**	0.361%	$4,696.84	-	$4,696.84	$270.18	$4,967.02
3125000-Police Special Operations	**75**	3.011%	$39,140.33	-	$39,140.33	$2,251.48	$41,391.80
3130000-Police Central Investigations	**39**	1.566%	$20,352.97	-	$20,352.97	$1,170.77	$21,523.74
3135000-Police Special Investigations	**26**	1.044%	$13,568.65	-	$13,568.65	$780.51	$14,349.16
3500000-Fire Administration	**7**	0.281%	$3,653.10	-	$3,653.10	$210.14	$3,863.24
3505000-Fire Prevention	**12**	0.482%	$6,262.45	-	$6,262.45	$360.24	$6,622.69
3510000-Fire Operations	**205**	8.229%	$106,983.56	-	$106,983.56	$6,154.04	$113,137.60
3515000-Fire Special Services	**5**	0.201%	$2,609.36	-	$2,609.36	$150.10	$2,759.45
3520000-Fire Training	**4**	0.161%	$2,087.48	-	$2,087.48	$120.08	$2,207.56
4100000-Public Works Administration	**9**	0.361%	$4,696.84	-	$4,696.84	$270.18	$4,967.02
4110000-Public Works Streets Admin	**3**	0.120%	$1,565.61	-	$1,565.61	$90.06	$1,655.67
4110100-Public Works Streets Maintenance	**55**	2.208%	$28,702.91	-	$28,702.91	$1,651.08	$30,353.99
4110110-Public Works Forestry and Landscape	**9**	0.361%	$4,696.84	-	$4,696.84	$270.18	$4,967.02
4110300-Public Works Storm Drain Maintenance	**6**	0.241%	$3,131.23	-	$3,131.23	$180.12	$3,311.34
4110400-Public Wrk Signals Maintenance	**6**	0.241%	$3,131.23	-	$3,131.23	$180.12	$3,311.34
4115000-Public Works City Engineering Services	**45**	1.806%	$23,484.20	-	$23,484.20	$1,350.89	$24,835.08
4120000-Public Works Traffic Engineering	**7**	0.281%	$3,653.10	-	$3,653.10	$210.14	$3,863.24
5130000-Library Administration	**8**	0.321%	$4,174.97	-	$4,174.97	$240.16	$4,415.13
5135000-Library Neighborhood Services	**60**	2.409%	$31,312.26	-	$31,312.26	$1,801.18	$33,113.44
5200000-PRCS Administration	**12**	0.482%	$6,262.45	-	$6,262.45	$360.24	$6,622.69

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5205000-PRCS Recreation	**101**	4.038%	$52,500.23	-	$52,500.23	$3,019.98	$55,520.21
5215000-PRCS Parks	**37**	1.465%	$19,048.29	-	$19,048.29	$1,095.72	$20,144.01
5215400-PRCS Fairmount Park Golf Course	**3**	0.120%	$1,565.61	-	$1,565.61	$90.06	$1,655.67
5305000-Museum Facilities and Operations	**14**	0.542%	$7,045.26	-	$7,045.26	$405.27	$7,450.52
2805000-Sucessor Agency	**3**	0.120%	$1,565.61	-	$1,565.61	$90.06	$1,655.67
6000000-Public Utilities Admin Management	**36**	1.445%	$18,787.36	-	$18,787.36	$1,080.71	$19,868.07
6003000-Public Utilities Office Ops Technology	**1**	0.040%	$521.87	-	$521.87	$30.02	$551.89
6004000-Public Utilities Business Support	**11**	0.442%	$5,740.58	-	$5,740.58	$330.22	$6,070.80
6005000-Public Utilities Admin CIS Util Bill	**13**	0.522%	$6,784.32	-	$6,784.32	$390.26	$7,174.58
6010000-Public Utilities Admin Field Services	**39**	1.566%	$20,352.97	-	$20,352.97	$1,170.77	$21,523.74
6015000-Public Utilities Admn Customer Service	**49**	1.967%	$25,571.68	-	$25,571.68	$1,470.96	$27,042.65
6020000-Public Utilities Admin Customer	**22**	0.883%	$11,481.16	-	$11,481.16	$660.43	$12,141.60
6025000-Legislative and Regulatory Risk	**1**	0.040%	$521.87	-	$521.87	$30.02	$551.89
6100000-Electric Operations	**64**	2.569%	$33,399.75	-	$33,399.75	$1,921.26	$35,321.01
6105000-Electric Prod and Oper Field Ops	**72**	2.890%	$37,574.71	-	$37,574.71	$2,161.42	$39,736.13
6110000-Energy Deliv Engineering	**75**	3.011%	$39,140.33	-	$39,140.33	$2,251.48	$41,391.80
6120000-Elec Power Supply Operation	**50**	2.007%	$26,093.55	-	$26,093.55	$1,500.98	$27,594.54
6120130-RERC Acorn Generating Plant	**17**	0.682%	$8,871.81	-	$8,871.81	$510.33	$9,382.14
6120140-Clearwater Generating Plant	**5**	0.201%	$2,609.36	-	$2,609.36	$150.10	$2,759.45
6200000-Water Production and Operations	**42**	1.686%	$21,918.58	-	$21,918.58	$1,260.83	$23,179.41
6205000-Water Field Operations	**85**	3.412%	$44,359.04	-	$44,359.04	$2,551.67	$46,910.71
6210000-Wtr Engineering and Resources	**38**	1.525%	$19,831.10	-	$19,831.10	$1,140.75	$20,971.85
4125000-Sewer Systems Admin and Reg Compl	**14**	0.562%	$7,306.19	-	$7,306.19	$420.28	$7,726.47
4125100-Sewer Collection System Maint	**19**	0.763%	$9,915.55	-	$9,915.55	$570.37	$10,485.92
4125200-Sewer Systems Treatment	**29**	1.164%	$15,134.26	-	$15,134.26	$870.57	$16,004.83
4125300-Sewer Environmental Compl	**10**	0.401%	$5,218.71	-	$5,218.71	$300.20	$5,518.91
4125400-Sewer Sys Plant Maintenance	**17**	0.682%	$8,871.81	-	$8,871.81	$510.33	$9,382.14
4125410-Sewer Electrical and Instrum	**9**	0.361%	$4,696.84	-	$4,696.84	$270.18	$4,967.02
4125420-Sewer SCADA and SPL	**3**	0.120%	$1,565.61	-	$1,565.61	$90.06	$1,655.67
4125430-Sewer Warehouse	**2**	0.080%	$1,043.74	-	$1,043.74	$60.04	$1,103.78
4125500-Sewer Laboratory Services	**5**	0.201%	$2,609.36	-	$2,609.36	$150.10	$2,759.45
4125900-Sewer Capital Engnrng Svs	**7**	0.281%	$3,653.10	-	$3,653.10	$210.14	$3,863.24
4125910-Sewer Plant Construction Support	**2**	0.080%	$1,043.74	-	$1,043.74	$60.04	$1,103.78
4150000-Public Works Public Parking	**3**	0.120%	$1,565.61	-	$1,565.61	$90.06	$1,655.67
4151000-Public Works Parking Enforcmnt	**16**	0.642%	$8,349.94	-	$8,349.94	$480.32	$8,830.25
2115100-Workers Compensation	**5**	0.201%	$2,609.36	-	$2,609.36	$150.10	$2,759.45
2320000-Risk Management	**11**	0.442%	$5,740.58	-	$5,740.58	$330.22	$6,070.80
2315200-Central Store	**9**	0.361%	$4,696.84	-	$4,696.84	$270.18	$4,967.02
2215000-Central Garage	**38**	1.525%	$19,831.10	-	$19,831.10	$1,140.75	$20,971.85
5200200-PRCS Adm Special Transit Svs	**48**	1.937%	$25,180.28	-	$25,180.28	$1,448.45	$26,628.73
4130000-Solid Waste Admin	**4**	0.161%	$2,087.48	-	$2,087.48	$120.08	$2,207.56
4130100-Solid Waste Collection	**45**	1.806%	$23,484.20	-	$23,484.20	$1,350.89	$24,835.08
4130400-Solid Waste Street Sweeping	**13**	0.522%	$6,784.32	-	$6,784.32	$390.26	$7,174.58
1310000-City Attorney-Claim Management	**3**	0.120%	$1,565.61	-	$1,565.61	$90.06	$1,655.67
6015311-RPU Customer Service Call Center	**14**	0.562%	$7,306.19	-	$7,306.19	$420.28	$7,726.47
6007000-Public Utilities Admin Safety	**4**	0.161%	$2,087.48	-	$2,087.48	$120.08	$2,207.56
5230000-PRCS - Youth Innovation Center	**4**	0.161%	$2,087.48	-	$2,087.48	$120.08	$2,207.56
2815001-Citywide Economic Development	**13**	0.502%	$6,523.39	-	$6,523.39	$375.25	$6,898.63

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2500000-Housing and Human Services Admin	**4**	0.161%	$2,087.48	-	$2,087.48	$120.08	$2,207.56
2505000-Homeless Outreach	**9**	0.361%	$4,696.84	-	$4,696.84	$270.18	$4,967.02
2510000-Neighborhoods	**4**	0.161%	$2,087.48	-	$2,087.48	$120.08	$2,207.56
2535000-Housing Authority	**7**	0.281%	$3,653.10	-	$3,653.10	$210.14	$3,863.24
1165000-Airport Admin	**7**	0.281%	$3,653.10	-	$3,653.10	$210.14	$3,863.24
Subtotals	**2,491**	100.000%	$1,300,059.01	-	$1,300,059.01	$66,760.79	$1,366,819.81
Direct Billed					-		-
Total Full Functional Cost					$1,300,059.01		$1,366,819.81

Allocation Basis: Number of FTEs per Department

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2400000 Innovation and Technology
Schedule 10.5.2

Detail Allocation - Software Maintenance - Citywide Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**8**	0.311%	$9,495.58	-	$9,495.58	-	$9,495.58
0200000-City Council	**18**	0.702%	$21,441.63	-	$21,441.63	-	$21,441.63
1100000-City Manager	**18**	0.723%	$22,054.24	-	$22,054.24	-	$22,054.24
1200000-City Clerk	**12**	0.482%	$14,702.83	-	$14,702.83	-	$14,702.83
1300000-City Attorney	**35**	1.405%	$42,883.25	-	$42,883.25	-	$42,883.25
2100000-Human Resources	**35**	1.405%	$42,883.25	-	$42,883.25	-	$42,883.25
2200000-General Services	**31**	1.244%	$37,982.31	-	$37,982.31	-	$37,982.31
2300000-Finance	**49**	1.967%	$60,036.55	-	$60,036.55	-	$60,036.55
2400000-Innovation and Technology	**62**	2.489%	$75,964.62	-	$75,964.62	-	$75,964.62
2845000-Citywide Property Services	**5**	0.201%	$6,126.18	-	$6,126.18	$352.40	$6,478.58
1400000-Marketing	**18**	0.704%	$21,502.89	-	$21,502.89	$1,236.91	$22,739.80
2800001-Community Development	**10**	0.401%	$12,252.36	-	$12,252.36	$704.79	$12,957.15
2810000-Planning	**30**	1.204%	$36,757.07	-	$36,757.07	$2,114.38	$38,871.46
2825000-Building and Safety	**25**	1.004%	$30,630.89	-	$30,630.89	$1,761.99	$32,392.88
2840000-Code Enforcement	**23**	0.923%	$28,180.42	-	$28,180.42	$1,621.03	$29,801.45
3100000-Office of the Police Chief	**12**	0.482%	$14,702.83	-	$14,702.83	$845.75	$15,548.58
3101000-Police Community Services Bureau	**14**	0.562%	$17,153.30	-	$17,153.30	$986.71	$18,140.01
3102000-Police Support Service	**63**	2.529%	$77,189.85	-	$77,189.85	$4,440.21	$81,630.06
3105000-Police Adminstrative Services	**16**	0.642%	$19,603.77	-	$19,603.77	$1,127.67	$20,731.44
3110000-Police Communications	**52**	2.087%	$63,712.26	-	$63,712.26	$3,664.93	$67,377.19
3115000-Police Field Operations	**200**	8.028%	$245,047.16	-	$245,047.16	$14,095.90	$259,143.05
3120000-Police Aviation Unit	**9**	0.361%	$11,027.12	-	$11,027.12	$634.32	$11,661.44
3125000-Police Special Operations	**75**	3.011%	$91,892.68	-	$91,892.68	$5,285.96	$97,178.64
3130000-Police Central Investigations	**39**	1.566%	$47,784.20	-	$47,784.20	$2,748.70	$50,532.90
3135000-Police Special Investigations	**26**	1.044%	$31,856.13	-	$31,856.13	$1,832.47	$33,688.60
3500000-Fire Administration	**7**	0.281%	$8,576.65	-	$8,576.65	$493.36	$9,070.01
3505000-Fire Prevention	**12**	0.482%	$14,702.83	-	$14,702.83	$845.75	$15,548.58
3510000-Fire Operations	**205**	8.229%	$251,173.34	-	$251,173.34	$14,448.29	$265,621.63
3515000-Fire Special Services	**5**	0.201%	$6,126.18	-	$6,126.18	$352.40	$6,478.58
3520000-Fire Training	**4**	0.161%	$4,900.94	-	$4,900.94	$281.92	$5,182.86
4100000-Public Works Administration	**9**	0.361%	$11,027.12	-	$11,027.12	$634.32	$11,661.44
4110000-Public Works Streets Admin	**3**	0.120%	$3,675.71	-	$3,675.71	$211.44	$3,887.15
4110100-Public Works Streets Maintenance	**55**	2.208%	$67,387.97	-	$67,387.97	$3,876.37	$71,264.34
4110110-Public Works Forestry and Landscape	**9**	0.361%	$11,027.12	-	$11,027.12	$634.32	$11,661.44
4110300-Public Works Storm Drain Maintenance	**6**	0.241%	$7,351.41	-	$7,351.41	$422.88	$7,774.29
4110400-Public Wrk Signals Maintenance	**6**	0.241%	$7,351.41	-	$7,351.41	$422.88	$7,774.29
4115000-Public Works City Engineering Services	**45**	1.806%	$55,135.61	-	$55,135.61	$3,171.58	$58,307.19
4120000-Public Works Traffic Engineering	**7**	0.281%	$8,576.65	-	$8,576.65	$493.36	$9,070.01
5130000-Library Administration	**8**	0.321%	$9,801.89	-	$9,801.89	$563.84	$10,365.72
5135000-Library Neighborhood Services	**60**	2.409%	$73,514.15	-	$73,514.15	$4,228.77	$77,742.92
5200000-PRCS Administration	**12**	0.482%	$14,702.83	-	$14,702.83	$845.75	$15,548.58

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5205000-PRCS Recreation	**101**	4.038%	$123,258.72	-	$123,258.72	$7,090.24	$130,348.96
5215000-PRCS Parks	**37**	1.465%	$44,721.11	-	$44,721.11	$2,572.50	$47,293.61
5215400-PRCS Fairmount Park Golf Course	**3**	0.120%	$3,675.71	-	$3,675.71	$211.44	$3,887.15
5305000-Museum Facilities and Operations	**14**	0.542%	$16,540.68	-	$16,540.68	$951.47	$17,492.16
2805000-Sucessor Agency	**3**	0.120%	$3,675.71	-	$3,675.71	$211.44	$3,887.15
6000000-Public Utilities Admin Management	**36**	1.445%	$44,108.49	-	$44,108.49	$2,537.26	$46,645.75
6003000-Public Utilities Office Ops Technology	**1**	0.040%	$1,225.24	-	$1,225.24	$70.48	$1,295.72
6004000-Public Utilities Business Support	**11**	0.442%	$13,477.59	-	$13,477.59	$775.27	$14,252.87
6005000-Public Utilities Admin CIS Util Bill	**13**	0.522%	$15,928.07	-	$15,928.07	$916.23	$16,844.30
6010000-Public Utilities Admin Field Services	**39**	1.566%	$47,784.20	-	$47,784.20	$2,748.70	$50,532.90
6015000-Public Utilities Admn Customer Service	**49**	1.967%	$60,036.55	-	$60,036.55	$3,453.49	$63,490.05
6020000-Public Utilities Admin Customer	**22**	0.883%	$26,955.19	-	$26,955.19	$1,550.55	$28,505.74
6025000-Legislative and Regulatory Risk	**1**	0.040%	$1,225.24	-	$1,225.24	$70.48	$1,295.72
6100000-Electric Operations	**64**	2.569%	$78,415.09	-	$78,415.09	$4,510.69	$82,925.78
6105000-Electric Prod and Oper Field Ops	**72**	2.890%	$88,216.98	-	$88,216.98	$5,074.52	$93,291.50
6110000-Energy Deliv Engineering	**75**	3.011%	$91,892.68	-	$91,892.68	$5,285.96	$97,178.64
6120000-Elec Power Supply Operation	**50**	2.007%	$61,261.79	-	$61,261.79	$3,523.97	$64,785.76
6120130-RERC Acorn Generating Plant	**17**	0.682%	$20,829.01	-	$20,829.01	$1,198.15	$22,027.16
6120140-Clearwater Generating Plant	**5**	0.201%	$6,126.18	-	$6,126.18	$352.40	$6,478.58
6200000-Water Production and Operations	**42**	1.686%	$51,459.90	-	$51,459.90	$2,960.14	$54,420.04
6205000-Water Field Operations	**85**	3.412%	$104,145.04	-	$104,145.04	$5,990.76	$110,135.80
6210000-Wtr Engineering and Resources	**38**	1.525%	$46,558.96	-	$46,558.96	$2,678.22	$49,237.18
4125000-Sewer Systems Admin and Reg Compl	**14**	0.562%	$17,153.30	-	$17,153.30	$986.71	$18,140.01
4125100-Sewer Collection System Maint	**19**	0.763%	$23,279.48	-	$23,279.48	$1,339.11	$24,618.59
4125200-Sewer Systems Treatment	**29**	1.164%	$35,531.84	-	$35,531.84	$2,043.91	$37,575.74
4125300-Sewer Environmental Compl	**10**	0.401%	$12,252.36	-	$12,252.36	$704.79	$12,957.15
4125400-Sewer Sys Plant Maintenance	**17**	0.682%	$20,829.01	-	$20,829.01	$1,198.15	$22,027.16
4125410-Sewer Electrical and Instrum	**9**	0.361%	$11,027.12	-	$11,027.12	$634.32	$11,661.44
4125420-Sewer SCADA and SPL	**3**	0.120%	$3,675.71	-	$3,675.71	$211.44	$3,887.15
4125430-Sewer Warehouse	**2**	0.080%	$2,450.47	-	$2,450.47	$140.96	$2,591.43
4125500-Sewer Laboratory Services	**5**	0.201%	$6,126.18	-	$6,126.18	$352.40	$6,478.58
4125900-Sewer Capital Engnrng Svs	**7**	0.281%	$8,576.65	-	$8,576.65	$493.36	$9,070.01
4125910-Sewer Plant Construction Support	**2**	0.080%	$2,450.47	-	$2,450.47	$140.96	$2,591.43
4150000-Public Works Public Parking	**3**	0.120%	$3,675.71	-	$3,675.71	$211.44	$3,887.15
4151000-Public Works Parking Enforcmnt	**16**	0.642%	$19,603.77	-	$19,603.77	$1,127.67	$20,731.44
2115100-Workers Compensation	**5**	0.201%	$6,126.18	-	$6,126.18	$352.40	$6,478.58
2320000-Risk Management	**11**	0.442%	$13,477.59	-	$13,477.59	$775.27	$14,252.87
2315200-Central Store	**9**	0.361%	$11,027.12	-	$11,027.12	$634.32	$11,661.44
2215000-Central Garage	**38**	1.525%	$46,558.96	-	$46,558.96	$2,678.22	$49,237.18
5200200-PRCS Adm Special Transit Svs	**48**	1.937%	$59,117.63	-	$59,117.63	$3,400.64	$62,518.26
4130000-Solid Waste Admin	**4**	0.161%	$4,900.94	-	$4,900.94	$281.92	$5,182.86
4130100-Solid Waste Collection	**45**	1.806%	$55,135.61	-	$55,135.61	$3,171.58	$58,307.19
4130400-Solid Waste Street Sweeping	**13**	0.522%	$15,928.07	-	$15,928.07	$916.23	$16,844.30
1310000-City Attorney-Claim Management	**3**	0.120%	$3,675.71	-	$3,675.71	$211.44	$3,887.15
6015311-RPU Customer Service Call Center	**14**	0.562%	$17,153.30	-	$17,153.30	$986.71	$18,140.01
6007000-Public Utilities Admin Safety	**4**	0.161%	$4,900.94	-	$4,900.94	$281.92	$5,182.86
5230000-PRCS - Youth Innovation Center	**4**	0.161%	$4,900.94	-	$4,900.94	$281.92	$5,182.86
2815001-Citywide Economic Development	**13**	0.502%	$15,315.45	-	$15,315.45	$880.99	$16,196.44

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2500000-Housing and Human Services Admin	**4**	0.161%	$4,900.94	-	$4,900.94	$281.92	$5,182.86
2505000-Homeless Outreach	**9**	0.361%	$11,027.12	-	$11,027.12	$634.32	$11,661.44
2510000-Neighborhoods	**4**	0.161%	$4,900.94	-	$4,900.94	$281.92	$5,182.86
2535000-Housing Authority	**7**	0.281%	$8,576.65	-	$8,576.65	$493.36	$9,070.01
1165000-Airport Admin	**7**	0.281%	$8,576.65	-	$8,576.65	$493.36	$9,070.01
Subtotals	**2,491**	100.000%	$3,052,246.12	-	$3,052,246.12	$156,739.33	$3,208,985.44
Direct Billed					-		-
Total Full Functional Cost					$3,052,246.12		$3,208,985.44

Allocation Basis: Number of FTEs per Department

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Detail Allocation - IT General Citywide Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**8**	0.311%	$28,536.62	-	$28,536.62	-	$28,536.62
0200000-City Council	**18**	0.702%	$64,437.52	-	$64,437.52	-	$64,437.52
1100000-City Manager	**18**	0.723%	$66,278.59	-	$66,278.59	-	$66,278.59
1200000-City Clerk	**12**	0.482%	$44,185.73	-	$44,185.73	-	$44,185.73
1300000-City Attorney	**35**	1.405%	$128,875.04	-	$128,875.04	-	$128,875.04
2100000-Human Resources	**35**	1.405%	$128,875.04	-	$128,875.04	-	$128,875.04
2200000-General Services	**31**	1.244%	$114,146.46	-	$114,146.46	-	$114,146.46
2300000-Finance	**49**	1.967%	$180,425.05	-	$180,425.05	-	$180,425.05
2400000-Innovation and Technology	**62**	2.489%	$228,292.93	-	$228,292.93	-	$228,292.93
2845000-Citywide Property Services	**5**	0.201%	$18,410.72	-	$18,410.72	$1,059.04	$19,469.76
1400000-Marketing	**18**	0.704%	$64,621.63	-	$64,621.63	$3,717.24	$68,338.87
2800001-Community Development	**10**	0.401%	$36,821.44	-	$36,821.44	$2,118.09	$38,939.53
2810000-Planning	**30**	1.204%	$110,464.32	-	$110,464.32	$6,354.26	$116,818.58
2825000-Building and Safety	**25**	1.004%	$92,053.60	-	$92,053.60	$5,295.22	$97,348.82
2840000-Code Enforcement	**23**	0.923%	$84,689.31	-	$84,689.31	$4,871.60	$89,560.91
3100000-Office of the Police Chief	**12**	0.482%	$44,185.73	-	$44,185.73	$2,541.70	$46,727.43
3101000-Police Community Services Bureau	**14**	0.562%	$51,550.02	-	$51,550.02	$2,965.32	$54,515.34
3102000-Police Support Service	**63**	2.529%	$231,975.07	-	$231,975.07	$13,343.95	$245,319.02
3105000-Police Adminstrative Services	**16**	0.642%	$58,914.30	-	$58,914.30	$3,388.94	$62,303.24
3110000-Police Communications	**52**	2.087%	$191,471.49	-	$191,471.49	$11,014.05	$202,485.54
3115000-Police Field Operations	**200**	8.028%	$736,428.79	-	$736,428.79	$42,361.74	$778,790.54
3120000-Police Aviation Unit	**9**	0.361%	$33,139.30	-	$33,139.30	$1,906.28	$35,045.57
3125000-Police Special Operations	**75**	3.011%	$276,160.80	-	$276,160.80	$15,885.65	$292,046.45
3130000-Police Central Investigations	**39**	1.566%	$143,603.61	-	$143,603.61	$8,260.54	$151,864.15
3135000-Police Special Investigations	**26**	1.044%	$95,735.74	-	$95,735.74	$5,507.03	$101,242.77
3500000-Fire Administration	**7**	0.281%	$25,775.01	-	$25,775.01	$1,482.66	$27,257.67
3505000-Fire Prevention	**12**	0.482%	$44,185.73	-	$44,185.73	$2,541.70	$46,727.43
3510000-Fire Operations	**205**	8.229%	$754,839.51	-	$754,839.51	$43,420.79	$798,260.30
3515000-Fire Special Services	**5**	0.201%	$18,410.72	-	$18,410.72	$1,059.04	$19,469.76
3520000-Fire Training	**4**	0.161%	$14,728.58	-	$14,728.58	$847.23	$15,575.81
4100000-Public Works Administration	**9**	0.361%	$33,139.30	-	$33,139.30	$1,906.28	$35,045.57
4110000-Public Works Streets Admin	**3**	0.120%	$11,046.43	-	$11,046.43	$635.43	$11,681.86
4110100-Public Works Streets Maintenance	**55**	2.208%	$202,517.92	-	$202,517.92	$11,649.48	$214,167.40
4110110-Public Works Forestry and Landscape	**9**	0.361%	$33,139.30	-	$33,139.30	$1,906.28	$35,045.57
4110300-Public Works Storm Drain Maintenance	**6**	0.241%	$22,092.86	-	$22,092.86	$1,270.85	$23,363.72
4110400-Public Wrk Signals Maintenance	**6**	0.241%	$22,092.86	-	$22,092.86	$1,270.85	$23,363.72
4115000-Public Works City Engineering Services	**45**	1.806%	$165,696.48	-	$165,696.48	$9,531.39	$175,227.87
4120000-Public Works Traffic Engineering	**7**	0.281%	$25,775.01	-	$25,775.01	$1,482.66	$27,257.67
5130000-Library Administration	**8**	0.321%	$29,457.15	-	$29,457.15	$1,694.47	$31,151.62
5135000-Library Neighborhood Services	**60**	2.409%	$220,928.64	-	$220,928.64	$12,708.52	$233,637.16
5200000-PRCS Administration	**12**	0.482%	$44,185.73	-	$44,185.73	$2,541.70	$46,727.43

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5205000-PRCS Recreation	**101**	4.038%	$370,423.68	-	$370,423.68	$21,307.96	$391,731.64
5215000-PRCS Parks	**37**	1.465%	$134,398.25	-	$134,398.25	$7,731.02	$142,129.27
5215400-PRCS Fairmount Park Golf Course	**3**	0.120%	$11,046.43	-	$11,046.43	$635.43	$11,681.86
5305000-Museum Facilities and Operations	**14**	0.542%	$49,708.94	-	$49,708.94	$2,859.42	$52,568.36
2805000-Sucessor Agency	**3**	0.120%	$11,046.43	-	$11,046.43	$635.43	$11,681.86
6000000-Public Utilities Admin Management	**36**	1.445%	$132,557.18	-	$132,557.18	$7,625.11	$140,182.30
6003000-Public Utilities Office Ops Technology	**1**	0.040%	$3,682.14	-	$3,682.14	$211.81	$3,893.95
6004000-Public Utilities Business Support	**11**	0.442%	$40,503.58	-	$40,503.58	$2,329.90	$42,833.48
6005000-Public Utilities Admin CIS Util Bill	**13**	0.522%	$47,867.87	-	$47,867.87	$2,753.51	$50,621.38
6010000-Public Utilities Admin Field Services	**39**	1.566%	$143,603.61	-	$143,603.61	$8,260.54	$151,864.15
6015000-Public Utilities Admn Customer Service	**49**	1.967%	$180,425.05	-	$180,425.05	$10,378.63	$190,803.68
6020000-Public Utilities Admin Customer	**22**	0.883%	$81,007.17	-	$81,007.17	$4,659.79	$85,666.96
6025000-Legislative and Regulatory Risk	**1**	0.040%	$3,682.14	-	$3,682.14	$211.81	$3,893.95
6100000-Electric Operations	**64**	2.569%	$235,657.21	-	$235,657.21	$13,555.76	$249,212.97
6105000-Electric Prod and Oper Field Ops	**72**	2.890%	$265,114.37	-	$265,114.37	$15,250.23	$280,364.59
6110000-Energy Deliv Engineering	**75**	3.011%	$276,160.80	-	$276,160.80	$15,885.65	$292,046.45
6120000-Elec Power Supply Operation	**50**	2.007%	$184,107.20	-	$184,107.20	$10,590.44	$194,697.63
6120130-RERC Acorn Generating Plant	**17**	0.682%	$62,596.45	-	$62,596.45	$3,600.75	$66,197.20
6120140-Clearwater Generating Plant	**5**	0.201%	$18,410.72	-	$18,410.72	$1,059.04	$19,469.76
6200000-Water Production and Operations	**42**	1.686%	$154,650.05	-	$154,650.05	$8,895.97	$163,546.01
6205000-Water Field Operations	**85**	3.412%	$312,982.24	-	$312,982.24	$18,003.74	$330,985.98
6210000-Wtr Engineering and Resources	**38**	1.525%	$139,921.47	-	$139,921.47	$8,048.73	$147,970.20
4125000-Sewer Systems Admin and Reg Compl	**14**	0.562%	$51,550.02	-	$51,550.02	$2,965.32	$54,515.34
4125100-Sewer Collection System Maint	**19**	0.763%	$69,960.74	-	$69,960.74	$4,024.37	$73,985.10
4125200-Sewer Systems Treatment	**29**	1.164%	$106,782.18	-	$106,782.18	$6,142.45	$112,924.63
4125300-Sewer Environmental Compl	**10**	0.401%	$36,821.44	-	$36,821.44	$2,118.09	$38,939.53
4125400-Sewer Sys Plant Maintenance	**17**	0.682%	$62,596.45	-	$62,596.45	$3,600.75	$66,197.20
4125410-Sewer Electrical and Instrum	**9**	0.361%	$33,139.30	-	$33,139.30	$1,906.28	$35,045.57
4125420-Sewer SCADA and SPL	**3**	0.120%	$11,046.43	-	$11,046.43	$635.43	$11,681.86
4125430-Sewer Warehouse	**2**	0.080%	$7,364.29	-	$7,364.29	$423.62	$7,787.91
4125500-Sewer Laboratory Services	**5**	0.201%	$18,410.72	-	$18,410.72	$1,059.04	$19,469.76
4125900-Sewer Capital Engnrng Svs	**7**	0.281%	$25,775.01	-	$25,775.01	$1,482.66	$27,257.67
4125910-Sewer Plant Construction Support	**2**	0.080%	$7,364.29	-	$7,364.29	$423.62	$7,787.91
4150000-Public Works Public Parking	**3**	0.120%	$11,046.43	-	$11,046.43	$635.43	$11,681.86
4151000-Public Works Parking Enforcmnt	**16**	0.642%	$58,914.30	-	$58,914.30	$3,388.94	$62,303.24
2115100-Workers Compensation	**5**	0.201%	$18,410.72	-	$18,410.72	$1,059.04	$19,469.76
2320000-Risk Management	**11**	0.442%	$40,503.58	-	$40,503.58	$2,329.90	$42,833.48
2315200-Central Store	**9**	0.361%	$33,139.30	-	$33,139.30	$1,906.28	$35,045.57
2215000-Central Garage	**38**	1.525%	$139,921.47	-	$139,921.47	$8,048.73	$147,970.20
5200200-PRCS Adm Special Transit Svs	**48**	1.937%	$177,663.45	-	$177,663.45	$10,219.77	$187,883.22
4130000-Solid Waste Admin	**4**	0.161%	$14,728.58	-	$14,728.58	$847.23	$15,575.81
4130100-Solid Waste Collection	**45**	1.806%	$165,696.48	-	$165,696.48	$9,531.39	$175,227.87
4130400-Solid Waste Street Sweeping	**13**	0.522%	$47,867.87	-	$47,867.87	$2,753.51	$50,621.38
1310000-City Attorney-Claim Management	**3**	0.120%	$11,046.43	-	$11,046.43	$635.43	$11,681.86
6015311-RPU Customer Service Call Center	**14**	0.562%	$51,550.02	-	$51,550.02	$2,965.32	$54,515.34
6007000-Public Utilities Admin Safety	**4**	0.161%	$14,728.58	-	$14,728.58	$847.23	$15,575.81
5230000-PRCS - Youth Innovation Center	**4**	0.161%	$14,728.58	-	$14,728.58	$847.23	$15,575.81
2815001-Citywide Economic Development	**13**	0.502%	$46,026.80	-	$46,026.80	$2,647.61	$48,674.41

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2500000-Housing and Human Services Admin	**4**	0.161%	$14,728.58	-	$14,728.58	$847.23	$15,575.81
2505000-Homeless Outreach	**9**	0.361%	$33,139.30	-	$33,139.30	$1,906.28	$35,045.57
2510000-Neighborhoods	**4**	0.161%	$14,728.58	-	$14,728.58	$847.23	$15,575.81
2535000-Housing Authority	**7**	0.281%	$25,775.01	-	$25,775.01	$1,482.66	$27,257.67
1165000-Airport Admin	**7**	0.281%	$25,775.01	-	$25,775.01	$1,482.66	$27,257.67
Subtotals	**2,491**	100.000%	$9,172,772.94	-	$9,172,772.94	$471,041.39	$9,643,814.34
Direct Billed					-		-
Total Full Functional Cost					$9,172,772.94		$9,643,814.34

Allocation Basis: Number of FTEs per Department

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Detail Allocation - Software Maintenance - Direct Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
2400000-Innovation and Technology	**1**	100.000%	-	-	-	-	-
Subtotals	**1**	100.000%	-	-	-	-	-
Direct Billed					-		-
Total Full Functional Cost					-		-

Allocation Basis: FY 22/23 Projected Software Maintenance Costs

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2400000 Innovation and Technology
Schedule 10.6

Summary of Allocated Costs

Department	Total	IT General Citywide Support	and Cybersecurity Support	Software Maintenance - Citywide Support	Software Maintenance - Direct Support
0100000-Mayor	$42,076.69	$28,536.62	$4,044.50	$9,495.58	-
0200000-City Council	$95,011.89	$64,437.52	$9,132.74	$21,441.63	-
1100000-City Manager	$97,726.51	$66,278.59	$9,393.68	$22,054.24	-
1200000-City Clerk	$65,151.01	$44,185.73	$6,262.45	$14,702.83	-
1300000-City Attorney	$190,023.78	$128,875.04	$18,265.49	$42,883.25	-
2100000-Human Resources	$190,023.78	$128,875.04	$18,265.49	$42,883.25	-
2200000-General Services	$168,306.77	$114,146.46	$16,178.00	$37,982.31	-
2300000-Finance	$266,033.29	$180,425.05	$25,571.68	$60,036.55	-
2400000-Innovation and Technology	$336,613.55	$228,292.93	$32,356.00	$75,964.62	-
2845000-Citywide Property Services	$28,707.79	$19,469.76	$2,759.45	$6,478.58	-
1400000-Marketing	$100,764.35	$68,338.87	$9,685.68	$22,739.80	-
Subtotal for CSD	$1,580,439.42	$1,071,861.61	$151,915.17	$356,662.64	-
2800001-Community Development	$57,415.59	$38,939.53	$5,518.91	$12,957.15	-
2810000-Planning	$172,246.76	$116,818.58	$16,556.72	$38,871.46	-
2825000-Building and Safety	$143,538.97	$97,348.82	$13,797.27	$32,392.88	-
2840000-Code Enforcement	$132,055.85	$89,560.91	$12,693.49	$29,801.45	-
3100000-Office of the Police Chief	$68,898.70	$46,727.43	$6,622.69	$15,548.58	-
3101000-Police Community Services Bureau	$80,381.82	$54,515.34	$7,726.47	$18,140.01	-
3102000-Police Support Service	$361,718.20	$245,319.02	$34,769.12	$81,630.06	-
3105000-Police Adminstrative Services	$91,864.94	$62,303.24	$8,830.25	$20,731.44	-
3110000-Police Communications	$298,561.05	$202,485.54	$28,698.32	$67,377.19	-
3115000-Police Field Operations	$1,148,311.73	$778,790.54	$110,378.14	$259,143.05	-
3120000-Police Aviation Unit	$51,674.03	$35,045.57	$4,967.02	$11,661.44	-
3125000-Police Special Operations	$430,616.90	$292,046.45	$41,391.80	$97,178.64	-
3130000-Police Central Investigations	$223,920.79	$151,864.15	$21,523.74	$50,532.90	-
3135000-Police Special Investigations	$149,280.53	$101,242.77	$14,349.16	$33,688.60	-
3500000-Fire Administration	$40,190.91	$27,257.67	$3,863.24	$9,070.01	-

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Summary of Allocated Costs (continued)

Department	Total	IT General Citywide Support	and Cybersecurity Support	Software Maintenance - Citywide Support	Software Maintenance - Direct Support
3505000-Fire Prevention	$68,898.70	$46,727.43	$6,622.69	$15,548.58	-
3510000-Fire Operations	$1,177,019.53	$798,260.30	$113,137.60	$265,621.63	-
3515000-Fire Special Services	$28,707.79	$19,469.76	$2,759.45	$6,478.58	-
3520000-Fire Training	$22,966.23	$15,575.81	$2,207.56	$5,182.86	-
4100000-Public Works Administration	$51,674.03	$35,045.57	$4,967.02	$11,661.44	-
4110000-Public Works Streets Admin	$17,224.68	$11,681.86	$1,655.67	$3,887.15	-
4110100-Public Works Streets Maintenance	$315,785.73	$214,167.40	$30,353.99	$71,264.34	-
4110110-Public Works Forestry and Landscape	$51,674.03	$35,045.57	$4,967.02	$11,661.44	-
4110300-Public Works Storm Drain Maintenance	$34,449.35	$23,363.72	$3,311.34	$7,774.29	-
4110400-Public Wrk Signals Maintenance	$34,449.35	$23,363.72	$3,311.34	$7,774.29	-
4115000-Public Works City Engineering Services	$258,370.14	$175,227.87	$24,835.08	$58,307.19	-
4120000-Public Works Traffic Engineering	$40,190.91	$27,257.67	$3,863.24	$9,070.01	-
5130000-Library Administration	$45,932.47	$31,151.62	$4,415.13	$10,365.72	-
5135000-Library Neighborhood Services	$344,493.52	$233,637.16	$33,113.44	$77,742.92	-
5200000-PRCS Administration	$68,898.70	$46,727.43	$6,622.69	$15,548.58	-
5205000-PRCS Recreation	$577,600.80	$391,731.64	$55,520.21	$130,348.96	-
5215000-PRCS Parks	$209,566.89	$142,129.27	$20,144.01	$47,293.61	-
5215400-PRCS Fairmount Park Golf Course	$17,224.68	$11,681.86	$1,655.67	$3,887.15	-
5305000-Museum Facilities and Operations	$77,511.04	$52,568.36	$7,450.52	$17,492.16	-
2805000-Sucessor Agency	$17,224.68	$11,681.86	$1,655.67	$3,887.15	-
6000000-Public Utilities Admin Management	$206,696.11	$140,182.30	$19,868.07	$46,645.75	-
6003000-Public Utilities Office Ops Technology	$5,741.56	$3,893.95	$551.89	$1,295.72	-
6004000-Public Utilities Business Support	$63,157.15	$42,833.48	$6,070.80	$14,252.87	-
6005000-Public Utilities Admin CIS Util Bill	$74,640.26	$50,621.38	$7,174.58	$16,844.30	-
6010000-Public Utilities Admin Field Services	$223,920.79	$151,864.15	$21,523.74	$50,532.90	-
6015000-Public Utilities Admn Customer Service	$281,336.37	$190,803.68	$27,042.65	$63,490.05	-
6020000-Public Utilities Admin Customer	$126,314.29	$85,666.96	$12,141.60	$28,505.74	-
6025000-Legislative and Regulatory Risk	$5,741.56	$3,893.95	$551.89	$1,295.72	-

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Full Cost

2400000 Innovation and Technology
Schedule 10.6

Summary of Allocated Costs (continued)

Department	Total	IT General Citywide Support	and Cybersecurity Support	Software Maintenance - Citywide Support	Software Maintenance - Direct Support
6100000-Electric Operations	$367,459.75	$249,212.97	$35,321.01	$82,925.78	-
6105000-Electric Prod and Oper Field Ops	$413,392.22	$280,364.59	$39,736.13	$93,291.50	-
6110000-Energy Deliv Engineering	$430,616.90	$292,046.45	$41,391.80	$97,178.64	-
6120000-Elec Power Supply Operation	$287,077.93	$194,697.63	$27,594.54	$64,785.76	-
6120130-RERC Acorn Generating Plant	$97,606.50	$66,197.20	$9,382.14	$22,027.16	-
6120140-Clearwater Generating Plant	$28,707.79	$19,469.76	$2,759.45	$6,478.58	-
6200000-Water Production and Operations	$241,145.46	$163,546.01	$23,179.41	$54,420.04	-
6205000-Water Field Operations	$488,032.49	$330,985.98	$46,910.71	$110,135.80	-
6210000-Wtr Engineering and Resources	$218,179.23	$147,970.20	$20,971.85	$49,237.18	-
4125000-Sewer Systems Admin and Reg Compl	$80,381.82	$54,515.34	$7,726.47	$18,140.01	-
4125100-Sewer Collection System Maint	$109,089.61	$73,985.10	$10,485.92	$24,618.59	-
4125200-Sewer Systems Treatment	$166,505.20	$112,924.63	$16,004.83	$37,575.74	-
4125300-Sewer Environmental Compl	$57,415.59	$38,939.53	$5,518.91	$12,957.15	-
4125400-Sewer Sys Plant Maintenance	$97,606.50	$66,197.20	$9,382.14	$22,027.16	-
4125410-Sewer Electrical and Instrum	$51,674.03	$35,045.57	$4,967.02	$11,661.44	-
4125420-Sewer SCADA and SPL	$17,224.68	$11,681.86	$1,655.67	$3,887.15	-
4125430-Sewer Warehouse	$11,483.12	$7,787.91	$1,103.78	$2,591.43	-
4125500-Sewer Laboratory Services	$28,707.79	$19,469.76	$2,759.45	$6,478.58	-
4125900-Sewer Capital Engnrng Svs	$40,190.91	$27,257.67	$3,863.24	$9,070.01	-
4125910-Sewer Plant Construction Support	$11,483.12	$7,787.91	$1,103.78	$2,591.43	-
4150000-Public Works Public Parking	$17,224.68	$11,681.86	$1,655.67	$3,887.15	-
4151000-Public Works Parking Enforcmnt	$91,864.94	$62,303.24	$8,830.25	$20,731.44	-
2115100-Workers Compensation	$28,707.79	$19,469.76	$2,759.45	$6,478.58	-
2320000-Risk Management	$63,157.15	$42,833.48	$6,070.80	$14,252.87	-
2315200-Central Store	$51,674.03	$35,045.57	$4,967.02	$11,661.44	-
2215000-Central Garage	$218,179.23	$147,970.20	$20,971.85	$49,237.18	-
5200200-PRCS Adm Special Transit Svs	$277,030.21	$187,883.22	$26,628.73	$62,518.26	-
4130000-Solid Waste Admin	$22,966.23	$15,575.81	$2,207.56	$5,182.86	-

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For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2400000 Innovation and Technology
Schedule 10.6

Summary of Allocated Costs (continued)

Department	Total	IT General Citywide Support	and Cybersecurity Support	Software Maintenance - Citywide Support	Software Maintenance - Direct Support
4130100-Solid Waste Collection	$258,370.14	$175,227.87	$24,835.08	$58,307.19	-
4130400-Solid Waste Street Sweeping	$74,640.26	$50,621.38	$7,174.58	$16,844.30	-
1310000-City Attorney-Claim Management	$17,224.68	$11,681.86	$1,655.67	$3,887.15	-
6015311-RPU Customer Service Call Center	$80,381.82	$54,515.34	$7,726.47	$18,140.01	-
6007000-Public Utilities Admin Safety	$22,966.23	$15,575.81	$2,207.56	$5,182.86	-
5230000-PRCS - Youth Innovation Center	$22,966.23	$15,575.81	$2,207.56	$5,182.86	-
2815001-Citywide Economic Development	$71,769.48	$48,674.41	$6,898.63	$16,196.44	-
2500000-Housing and Human Services Admin	$22,966.23	$15,575.81	$2,207.56	$5,182.86	-
2505000-Homeless Outreach	$51,674.03	$35,045.57	$4,967.02	$11,661.44	-
2510000-Neighborhoods	$22,966.23	$15,575.81	$2,207.56	$5,182.86	-
2535000-Housing Authority	$40,190.91	$27,257.67	$3,863.24	$9,070.01	-
1165000-Airport Admin	$40,190.91	$27,257.67	$3,863.24	$9,070.01	-
Totals	$14,219,619.59	$9,643,814.34	$1,366,819.81	$3,208,985.44	-
Direct Billed	-	-	-	-	-
Total Full Functional Cost	$14,219,619.59	$9,643,814.34	$1,366,819.81	$3,208,985.44	-
Less Direct Billed	-	-	-	-	-
Less CSD Amounts	($1,580,439.42)	($1,071,861.61)	($151,915.17)	($356,662.64)	-
Total Receiving Department Allocation	$12,639,180.17	$8,571,952.73	$1,214,904.64	$2,852,322.80	-

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2845000 Citywide Property Services
Narrative **Schedule 11.1**

Property Services Support- Allocates the cost of CEDD Citywide Property Services Support based on Property Service Workorder hours by department

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2845000 Citywide Property Services
Schedule 11.2

Labor Distribution Summary

No Labor Distribution

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2845000 Citywide Property Services
Schedule 11.3

Schedule of costs to be allocated

		Amount	General & Admin	Property Services Support
	Sal Total %			*0.000%*
Wages and Benefits				
Salaries		-	-	-
Benefits		-	-	-
Wages and Benefits Subtotal		-	-	-
Service And Supplies	**DIST**			
411100 - Salaries - Regular	*PROP*	$352,459.00	-	$352,459.00
411510 - Accrued Payroll	*PROP*	$2,777.00	-	$2,777.00
412210 - Workers Compensation Ins	*PROP*	$5,650.00	-	$5,650.00
412220 - Health Insurance	*PROP*	$49,131.00	-	$49,131.00
412222 - Dental Insurance	*PROP*	$2,519.00	-	$2,519.00
412230 - Life Insurance	*PROP*	$1,746.00	-	$1,746.00
412240 - Unemployment Insurance	*PROP*	$332.00	-	$332.00
412250 - Disability Insurance	*PROP*	$120.00	-	$120.00
412320 - Medicare OASDI	*PROP*	$6,497.00	-	$6,497.00
412400 - Deferred Compensation	*PROP*	$3,938.00	-	$3,938.00
421000 - Professional Services	*PROP*	$18,292.00	-	$18,292.00
422100 - Telephone	*PROP*	$863.00	-	$863.00
422120 - Telephone - Cellular	*PROP*	$3,043.00	-	$3,043.00
423400 - Motor Pool Equipment Rental	*PROP*	$899.00	-	$899.00
423500 - Vehicle Usage Reimb Employe	*PROP*	-	-	-
425100 - Advertising Expense	*PROP*	-	-	-
425200 - Periodicals & Dues	*PROP*	$540.00	-	$540.00
425400 - General Office Expense	*PROP*	$8,092.00	-	$8,092.00
425500 - Postage	*PROP*	$601.00	-	$601.00
425610 - Outside Printing Expense	*PROP*	-	-	-
425700 - Software Purchase/Licensing	*PROP*	-	-	-
427200 - Training	*PROP*	$2,700.00	-	$2,700.00
428400 - Liability Insurance	*PROP*	$6,490.00	-	$6,490.00
882101 - Utilization Chgs from 101 Fund	*PROP*	$73,706.00	-	$73,706.00
882170 - Utilization Chgs from 170 Fund	*PROP*	$51,468.00	-	$51,468.00
892170 - Utilization Chgs to 170 Fund	*PROP*	($32,168.00)	-	($32,168.00)
892280 - Utilization Chgs to 280 Fund	*PROP*	($75,058.00)	-	($75,058.00)
892510 - Utilization Chgs to 510 Fund	*PROP*	($147,191.00)	-	($147,191.00)
412317 - PERS Normal - Misc	*PROP*	-	-	-
412318 - PERS UAL - Misc	*PROP*	$34,661.00	-	$34,661.00
411115 - Salaries-Additional Pay PERS	*PROP*	$5,603.00	-	$5,603.00
411210 - Vacation	*PROP*	$17,237.00	-	$17,237.00
411220 - Holidays & Special Days Off	*PROP*	$23,733.00	-	$23,733.00
411240 - Sick Leave	*PROP*	$16,973.00	-	$16,973.00

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

411245 - Family Illness Sick Leave	*PROP*	$1,138.00	-	$1,138.00
411292 - Administrative Leave	*PROP*	$5,355.00	-	$5,355.00
411410 - Vacation Payoffs	*PROP*	$4,366.00	-	$4,366.00
412310 - PERS Retirement	*PROP*	$54,122.00	-	$54,122.00
419997 - Vacancy Factor	*PROP*	-	-	-
425800 - Computer Equip Purc Undr $50	*PROP*	$56.00	-	$56.00
426800 - Special Department Supplies	*PROP*	$943.00	-	$943.00
411116 - Salaries-Addtl Pay Non-PERS	*PROP*	$40,000.00	-	$40,000.00
411260 - Bereavement Leave	*PROP*	$2,224.00	-	$2,224.00
411280 - Jury Duty	*PROP*	$3,175.00	-	$3,175.00
427100 - Travel & Meeting Expense	*PROP*	$140.00	-	$140.00
882510 - Utilization Chgs from 510 Fund	*PROP*	$1,082.00	-	$1,082.00
Services and Supplies Subtotal		$548,254.00	-	$548,254.00
Cost Adjustments				
Cost Adjustments Subtotal		-	-	-
Reallocate Admin			-	-
Functional Costs		$548,254.00	-	$548,254.00
	Exp Total %		*0.000%*	*100.000%*

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2845000 Citywide Property Services
Schedule 11.4

Service to Service Costs

Department	First Incoming	Second Incoming	Property Services Support
0000001-Building	$8,507.12	-	$8,507.12
0100000-Mayor	$733.92	$133.61	$867.53
0200000-City Council	$1,547.50	$384.59	$1,932.08
1100000-City Manager	$6,539.88	$1,382.53	$7,922.40
1200000-City Clerk	$2,050.39	$553.73	$2,604.11
1300000-City Attorney	$178,238.91	$32,102.41	$210,341.32
2100000-Human Resources	$9,198.46	$1,259.79	$10,458.25
2200000-General Services	$3,643.67	$362.35	$4,006.02
2300000-Finance	$8,502.74	$855.28	$9,358.01
2400000-Innovation and Technology	$27,146.25	$1,561.54	$28,707.79
2845000-Citywide Property Services	-	$83,431.03	$83,431.03
1400000-Marketing	-	$1,558.96	$1,558.96
Subtotals	$246,108.84	$123,585.79	$369,694.63
Functional Costs	$548,254.00		$548,254.00
Total Allocated Costs	$917,948.63		$917,948.63

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2845000 Citywide Property Services
Schedule 11.5.1

Detail Allocation - Property Services Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
2845000-Citywide Property Services	**873**	10.503%	$83,431.03	-	$83,431.03	-	$83,431.03
2810000-Planning	**86**	1.035%	$8,218.86	-	$8,218.86	$1,428.74	$9,647.60
3500000-Fire Administration	**85**	1.023%	$8,123.30	-	$8,123.30	$1,412.12	$9,535.42
4100000-Public Works Administration	**3,345**	40.243%	$319,675.61	-	$319,675.61	$55,571.24	$375,246.85
5130000-Library Administration	**143**	1.720%	$13,666.25	-	$13,666.25	$2,375.69	$16,041.94
5200000-PRCS Administration	**239**	2.875%	$22,840.80	-	$22,840.80	$3,970.56	$26,811.36
6100000-Electric Operations	**443**	5.330%	$42,336.71	-	$42,336.71	$7,359.66	$49,696.37
6200000-Water Production and Operations	**2,185**	26.287%	$208,816.51	-	$208,816.51	$36,299.90	$245,116.41
4125000-Sewer Systems Admin and Reg Compl	**66**	0.794%	$6,307.50	-	$6,307.50	$1,096.47	$7,403.97
2815001-Citywide Economic Development	**847**	10.190%	$80,946.26	-	$80,946.26	$14,071.40	$95,017.66
Subtotals	**8,312**	100.000%	$794,362.84	-	$794,362.84	$123,585.79	$917,948.63
Direct Billed					-		-
Total Full Functional Cost					$794,362.84		$917,948.63

Allocation Basis: Property Svcs Support by Hours

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2845000 Citywide Property Services
Schedule 11.6

Summary of Allocated Costs

Department	Total	Property Services Support
2845000-Citywide Property Services	$83,431.03	$83,431.03
Subtotal for CSD	$83,431.03	$83,431.03
2810000-Planning	$9,647.60	$9,647.60
3500000-Fire Administration	$9,535.42	$9,535.42
4100000-Public Works Administration	$375,246.85	$375,246.85
5130000-Library Administration	$16,041.94	$16,041.94
5200000-PRCS Administration	$26,811.36	$26,811.36
6100000-Electric Operations	$49,696.37	$49,696.37
6200000-Water Production and Operations	$245,116.41	$245,116.41
4125000-Sewer Systems Admin and Reg Compl	$7,403.97	$7,403.97
2815001-Citywide Economic Development	$95,017.66	$95,017.66
Totals	$917,948.63	$917,948.63
Direct Billed	-	-
Total Full Functional Cost	$917,948.63	$917,948.63
Less Direct Billed	-	-
Less CSD Amounts	($83,431.03)	($83,431.03)
Total Receiving Department Allocation	$834,517.59	$834,517.59

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7222100 Non Departmental City Occupancy
Narrative **Schedule 12.1**

City Hall Occupancy Support- Allocates the cost of City Hall Building occupancy based on the square footage of the City Hall building occupied by a department

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7222100 Non Departmental City Occupancy
Schedule 12.2

Labor Distribution Summary

No Labor Distribution

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7222100 Non Departmental City Occupancy
Schedule 12.3

Schedule of costs to be allocated

		Amount	General & Admin	City Hall Occupancy Support
	Sal Total %			*0.000%*
Wages and Benefits				
Salaries		-	-	-
Benefits		-	-	-
Wages and Benefits Subtotal		-	-	-
Service And Supplies	**DIST**			
421000 - Professional Services	*PROP*	$699,026.14	-	$699,026.14
422100 - Telephone	*PROP*	$6,996.89	-	$6,996.89
422200 - Electric	*PROP*	$382,233.09	-	$382,233.09
422300 - Gas	*PROP*	$48,260.03	-	$48,260.03
422500 - Water	*PROP*	$17,957.90	-	$17,957.90
422600 - Other Utilities	*PROP*	$6,710.89	-	$6,710.89
424130 - Maint/Repair of Bldgs & Improv	*PROP*	$38,481.34	-	$38,481.34
428420 - Insurance Charges - Direct	*PROP*	$158,347.70	-	$158,347.70
882101 - Utilization Chgs from 101 Fund	*PROP*	$35,628.00	-	$35,628.00
425400 - General Office Expense	*PROP*	$10,626.28	-	$10,626.28
411130 - Compensatory Time	*PROP*	$251.74	-	$251.74
Services and Supplies Subtotal		$1,404,520.00	-	$1,404,520.00
Cost Adjustments				
Cost Adjustments Subtotal		-	-	-
Reallocate Admin			-	-
Functional Costs		$1,404,520.00	-	$1,404,520.00
	Exp Total %		*0.000%*	*100.000%*

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7222100 Non Departmental City Occupancy
Schedule 12.4

Service to Service Costs

Department		First Incoming	Second Incoming	City Hall Occupancy Support
2300000-Finance		$6,271.51	$625.03	$6,896.53
	Subtotals	$6,271.51	$625.03	$6,896.53
Functional Costs		$1,404,520.00		$1,404,520.00
Total Allocated Costs		$1,411,416.53		$1,411,416.53

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For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7222100 Non Departmental City Occupancy
Schedule 12.5.1

Detail Allocation - City Hall Occupancy Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**1,490**	1.493%	$21,067.99	-	$21,067.99	-	$21,067.99
0200000-City Council	**2,625**	2.631%	$37,116.42	-	$37,116.42	-	$37,116.42
1100000-City Manager	**6,405**	6.419%	$90,564.06	-	$90,564.06	-	$90,564.06
1200000-City Clerk	**1,220**	1.223%	$17,250.30	-	$17,250.30	-	$17,250.30
2100000-Human Resources	**9,345**	9.366%	$132,134.45	-	$132,134.45	-	$132,134.45
2300000-Finance	**18,515**	18.557%	$261,794.47	-	$261,794.47	-	$261,794.47
2400000-Innovation and Technology	**13,299**	13.329%	$188,042.38	-	$188,042.38	-	$188,042.38
1400000-Marketing	**3,701**	3.709%	$52,330.61	-	$52,330.61	$49.35	$52,379.96
2800001-Community Development	**5,941**	5.954%	$84,003.29	-	$84,003.29	$79.21	$84,082.50
2810000-Planning	**5,894**	5.907%	$83,338.73	-	$83,338.73	$78.59	$83,417.32
2825000-Building and Safety	**6,190**	6.204%	$87,524.05	-	$87,524.05	$82.53	$87,606.58
3505000-Fire Prevention	**1,321**	1.324%	$18,678.40	-	$18,678.40	$17.61	$18,696.01
4100000-Public Works Administration	**4,230**	4.239%	$59,810.46	-	$59,810.46	$56.40	$59,866.86
4115000-Public Works City Engineering Services	**7,605**	7.622%	$107,531.56	-	$107,531.56	$101.40	$107,632.96
4120000-Public Works Traffic Engineering	**3,382**	3.390%	$47,820.09	-	$47,820.09	$45.09	$47,865.18
6100000-Electric Operations	**822**	0.824%	$11,622.74	-	$11,622.74	$10.96	$11,633.70
6200000-Water Production and Operations	**822**	0.824%	$11,622.74	-	$11,622.74	$10.96	$11,633.70
4150000-Public Works Public Parking	**1,226**	1.229%	$17,335.13	-	$17,335.13	$16.35	$17,351.48
2500000-Housing and Human Services Admin	**3,145**	3.152%	$44,469.00	-	$44,469.00	$41.93	$44,510.94
1165000-Airport Admin	**440**	0.441%	$6,221.42	-	$6,221.42	$5.87	$6,227.29
5240000-Arts & Cultural Affairs	**2,158**	2.163%	$30,513.23	-	$30,513.23	$28.77	$30,542.00
Subtotals	**99,776**	100.000%	$1,410,791.51	-	$1,410,791.51	$625.03	$1,411,416.53
Direct Billed					-		-
Total Full Functional Cost					$1,410,791.51		$1,411,416.53

Allocation Basis: Dept/Section Occupancy by Sq Footage

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7222100 Non Departmental City Occupancy
Schedule 12.6

Summary of Allocated Costs

Department	Total	City Hall Occupancy Support
0100000-Mayor	$21,067.99	$21,067.99
0200000-City Council	$37,116.42	$37,116.42
1100000-City Manager	$90,564.06	$90,564.06
1200000-City Clerk	$17,250.30	$17,250.30
2100000-Human Resources	$132,134.45	$132,134.45
2300000-Finance	$261,794.47	$261,794.47
2400000-Innovation and Technology	$188,042.38	$188,042.38
1400000-Marketing	$52,379.96	$52,379.96
Subtotal for CSD	$800,350.01	$800,350.01
2800001-Community Development	$84,082.50	$84,082.50
2810000-Planning	$83,417.32	$83,417.32
2825000-Building and Safety	$87,606.58	$87,606.58
3505000-Fire Prevention	$18,696.01	$18,696.01
4100000-Public Works Administration	$59,866.86	$59,866.86
4115000-Public Works City Engineering Services	$107,632.96	$107,632.96
4120000-Public Works Traffic Engineering	$47,865.18	$47,865.18
6100000-Electric Operations	$11,633.70	$11,633.70
6200000-Water Production and Operations	$11,633.70	$11,633.70
4150000-Public Works Public Parking	$17,351.48	$17,351.48
2500000-Housing and Human Services Admin	$44,510.94	$44,510.94
1165000-Airport Admin	$6,227.29	$6,227.29
5240000-Arts & Cultural Affairs	$30,542.00	$30,542.00
Totals	$1,411,416.53	$1,411,416.53
Direct Billed	-	-
Total Full Functional Cost	$1,411,416.53	$1,411,416.53
Less Direct Billed	-	-
Less CSD Amounts	($800,350.01)	($800,350.01)

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7222100 Non Departmental City Occupancy
Schedule 12.6

Summary of Allocated Costs (continued)

Department	Total	City Hall Occupancy Support
Total Receiving Department Allocation	$611,066.52	$611,066.52

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7241300 Non Departmental Employee Parking

Narrative **Schedule 13.1**

ND Parking- Parking Spaces

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7241300 Non Departmental Employee Parking
Schedule 13.2

Labor Distribution Summary

No Labor Distribution

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7241300 Non Departmental Employee Parking
Schedule 13.3

Schedule of costs to be allocated

		Amount	General & Admin	ND Parking
	Sal Total %			*0.000%*
Wages and Benefits				
Salaries		-	-	-
Benefits		-	-	-
Wages and Benefits Subtotal		-	-	-
Service And Supplies	**DIST**			
Salaries	*PROP*	-	-	-
Benefits	*PROP*	-	-	-
423201 - Parking Space Rental	*PROP*	$244,325.00	-	$244,325.00
426800 - Special Department Supplies	*PROP*	$10.00	-	$10.00
882101 - Utilization Chgs from 101 Fund	*PROP*	$3,105.00	-	$3,105.00
Services and Supplies Subtotal		$247,440.00	-	$247,440.00
Cost Adjustments				
Cost Adjustments Subtotal		-	-	-
Reallocate Admin			-	-
Functional Costs		$247,440.00	-	$247,440.00
	Exp Total %		*0.000%*	*100.000%*

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7241300 Non Departmental Employee Parking
Schedule 13.4

Service to Service Costs

Department		First Incoming	Second Incoming	ND Parking
2300000-Finance		$262.54	$26.10	$288.64
	Subtotals	$262.54	$26.10	$288.64
Functional Costs		$247,440.00		$247,440.00
Total Allocated Costs		$247,728.64		$247,728.64

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7241300 Non Departmental Employee Parking
Schedule 13.5.1

Detail Allocation - ND Parking

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**7**	1.711%	$4,239.41	-	$4,239.41	-	$4,239.41
0200000-City Council	**7**	1.711%	$4,239.41	-	$4,239.41	-	$4,239.41
1100000-City Manager	**13**	3.178%	$7,873.19	-	$7,873.19	-	$7,873.19
1200000-City Clerk	**8**	1.956%	$4,845.04	-	$4,845.04	-	$4,845.04
1300000-City Attorney	**12**	2.934%	$7,267.56	-	$7,267.56	-	$7,267.56
2100000-Human Resources	**34**	8.313%	$20,591.41	-	$20,591.41	-	$20,591.41
2200000-General Services	**6**	1.467%	$3,633.78	-	$3,633.78	-	$3,633.78
2300000-Finance	**50**	12.225%	$30,281.48	-	$30,281.48	-	$30,281.48
2400000-Innovation and Technology	**52**	12.714%	$31,492.74	-	$31,492.74	-	$31,492.74
1400000-Marketing	**13**	3.178%	$7,873.19	-	$7,873.19	$1.54	$7,874.73
2800001-Community Development	**76**	18.582%	$46,027.86	-	$46,027.86	$9.02	$46,036.87
3105000-Police Adminstrative Services	**7**	1.711%	$4,239.41	-	$4,239.41	$0.83	$4,240.24
3500000-Fire Administration	**17**	4.156%	$10,295.70	-	$10,295.70	$2.02	$10,297.72
4100000-Public Works Administration	**76**	18.582%	$46,027.86	-	$46,027.86	$9.02	$46,036.87
5200000-PRCS Administration	**7**	1.711%	$4,239.41	-	$4,239.41	$0.83	$4,240.24
5305000-Museum Facilities and Operations	**1**	0.244%	$605.63	-	$605.63	$0.12	$605.75
6000000-Public Utilities Admin Management	**7**	1.711%	$4,239.41	-	$4,239.41	$0.83	$4,240.24
2500000-Housing and Human Services Admin	**16**	3.912%	$9,690.07	-	$9,690.07	$1.90	$9,691.97
Subtotals	**409**	100.000%	$247,702.54	-	$247,702.54	$26.10	$247,728.64
Direct Billed					-		-
Total Full Functional Cost					$247,702.54		$247,728.64

Allocation Basis: Parking Spaces by Section

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7241300 Non Departmental Employee Parking
Schedule 13.6

Summary of Allocated Costs

Department	Total	ND Parking
0100000-Mayor	$4,239.41	$4,239.41
0200000-City Council	$4,239.41	$4,239.41
1100000-City Manager	$7,873.19	$7,873.19
1200000-City Clerk	$4,845.04	$4,845.04
1300000-City Attorney	$7,267.56	$7,267.56
2100000-Human Resources	$20,591.41	$20,591.41
2200000-General Services	$3,633.78	$3,633.78
2300000-Finance	$30,281.48	$30,281.48
2400000-Innovation and Technology	$31,492.74	$31,492.74
1400000-Marketing	$7,874.73	$7,874.73
Subtotal for CSD	$122,338.74	$122,338.74
2800001-Community Development	$46,036.87	$46,036.87
3105000-Police Adminstrative Services	$4,240.24	$4,240.24
3500000-Fire Administration	$10,297.72	$10,297.72
4100000-Public Works Administration	$46,036.87	$46,036.87
5200000-PRCS Administration	$4,240.24	$4,240.24
5305000-Museum Facilities and Operations	$605.75	$605.75
6000000-Public Utilities Admin Management	$4,240.24	$4,240.24
2500000-Housing and Human Services Admin	$9,691.97	$9,691.97
Totals	$247,728.64	$247,728.64
Direct Billed	-	-
Total Full Functional Cost	$247,728.64	$247,728.64
Less Direct Billed	-	-
Less CSD Amounts	($122,338.74)	($122,338.74)
Total Receiving Department Allocation	$125,389.90	$125,389.90

Fiscal Year FY 2026-2028 Y1 Budget
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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1400000 Marketing
Schedule 14.1

Narrative

Marketing Admin- Comm Administration

Marketing-Riv TV- Riverside TV

Marketing-Communications- Communications

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1400000 Marketing
Schedule 14.2

Labor Distribution Summary

No Labor Distribution

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1400000 Marketing
Schedule 14.3

Schedule of costs to be allocated

		Amount	General & Admin	Marketing Admin	Marketing-Riv TV	Marketing-Communications
Sal Total %				*0.000%*	*0.000%*	*0.000%*
Wages and Benefits						
Salaries		-	-	-	-	-
Benefits		-	-	-	-	-
Wages and Benefits Subtotal		-	-	-	-	-
Service And Supplies	**DIST**					
411100 - Salaries - Regular	*PROP*	$950,656.00	-	$950,656.00	-	-
411115 - Salaries-Additional Pay PERS	*PROP*	$2,700.00	-	$2,700.00	-	-
411116 - Salaries-Addtl Pay Non-PERS	*PROP*	$140,228.00	-	$140,228.00	-	-
411510 - Accrued Payroll	*PROP*	$3,998.00	-	$3,998.00	-	-
412210 - Workers Compensation Ins	*PROP*	$19,840.00	-	$19,840.00	-	-
412220 - Health Insurance	*PROP*	$125,388.00	-	$125,388.00	-	-
412222 - Dental Insurance	*PROP*	$6,160.00	-	$6,160.00	-	-
412230 - Life Insurance	*PROP*	$3,874.00	-	$3,874.00	-	-
412240 - Unemployment Insurance	*PROP*	$755.00	-	$755.00	-	-
412250 - Disability Insurance	*PROP*	$952.00	-	$952.00	-	-
412320 - Medicare OASDI	*PROP*	$20,682.00	-	$20,682.00	-	-
412330 - City Retirement Plan	*PROP*	$3,960.00	-	$3,960.00	-	-
412400 - Deferred Compensation	*PROP*	$7,638.00	-	$7,638.00	-	-
413120 - Overtime At 1.5 Rate	*PROP*	$32,881.00	-	$32,881.00	-	-
421000 - Professional Services	*PROP*	($9,859.00)	-	($9,859.00)	-	-
422100 - Telephone	*PROP*	$3,586.00	-	$3,586.00	-	-
422120 - Telephone - Cellular	*PROP*	$4,564.00	-	$4,564.00	-	-
422300 - Gas	*PROP*	$1,206.00	-	$1,206.00	-	-
422700 - Refuse/Disposal Fees	*PROP*	$790.00	-	$790.00	-	-
423400 - Motor Pool Equipment Rental	*PROP*	$4,522.00	-	$4,522.00	-	-
425100 - Advertising Expense	*PROP*	$63,511.00	-	$63,511.00	-	-
425200 - Periodicals & Dues	*PROP*	$786.00	-	$786.00	-	-
425400 - General Office Expense	*PROP*	$3,920.00	-	$3,920.00	-	-
425500 - Postage	*PROP*	$143.00	-	$143.00	-	-
425800 - Computer Equip Purc Undr $50	*PROP*	$810.00	-	$810.00	-	-
427100 - Travel & Meeting Expense	*PROP*	$12,131.00	-	$12,131.00	-	-
427200 - Training	*PROP*	$506.00	-	$506.00	-	-
428400 - Liability Insurance	*PROP*	$22,790.00	-	$22,790.00	-	-
450050 - CATV Public Access Programm	*PROP*	$18,439.00	-	$18,439.00	-	-
453055 - Community Outreach ED & Mkt	*PROP*	-	-	-	-	-
892510 - Utilization Chgs to 510 Fund	*PROP*	($600,816.00)	-	($600,816.00)	-	-
412317 - PERS Normal - Misc	*PROP*	-	-	-	-	-
412318 - PERS UAL - Misc	*PROP*	$78,760.00	-	$78,760.00	-	-
453051 - Outlook	*PROP*	$91,165.00	-	$91,165.00	-	-

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

411110 - Salaries-Part Time Non-Bene	*PROP*	$110,054.00	-	$110,054.00	-	-
411210 - Vacation	*PROP*	$60,650.00	-	$60,650.00	-	-
411220 - Holidays & Special Days Off	*PROP*	$61,562.00	-	$61,562.00	-	-
411240 - Sick Leave	*PROP*	$40,858.00	-	$40,858.00	-	-
411292 - Administrative Leave	*PROP*	$8,254.00	-	$8,254.00	-	-
411410 - Vacation Payoffs	*PROP*	$14,562.00	-	$14,562.00	-	-
412310 - PERS Retirement	*PROP*	$143,672.00	-	$143,672.00	-	-
419997 - Vacancy Factor	*PROP*	-	-	-	-	-
894101 - Interfund Services to 101 Fund	*PROP*	($7,920.00)	-	($7,920.00)	-	-
411111 - Salaries-Part Time Benefitted	*PROP*	$9,086.00	-	$9,086.00	-	-
411130 - Compensatory Time	*PROP*	$1,561.00	-	$1,561.00	-	-
411260 - Bereavement Leave	*PROP*	$1,355.00	-	$1,355.00	-	-
413130 - Overtime At Double Time Rate	*PROP*	$1,865.00	-	$1,865.00	-	-
424230 - Central Garage Charges	*PROP*	$341.00	-	$341.00	-	-
450055 - PEG Exp	*PROP*	-	-	-	-	-
411502 - Salaries - Grant Benefits	*PROP*	($101.00)	-	($101.00)	-	-
894215 - Interfund Services to 215 Fund	*PROP*	($1,934.00)	-	($1,934.00)	-	-
411248 - COVID-19 SB114 Sick Leave	*PROP*	$3,221.00	-	$3,221.00	-	-
413110 - Overtime At Straight Rate	*PROP*	$230.00	-	$230.00	-	-
413210 - Holiday O/T-Straight/Non-Sche	*PROP*	$712.00	-	$712.00	-	-
413220 - Holiday O/T-1.5 Rate/Non-Sche	*PROP*	$324.00	-	$324.00	-	-
413230 - Holiday O/T-Strt/Subj To Retir	*PROP*	$306.00	-	$306.00	-	-
894110 - Interfund Services to 110 Fund	*PROP*	($271.00)	-	($271.00)	-	-
894510 - Interfund Services to 510 Fund	*PROP*	($826.00)	-	($826.00)	-	-
894530 - Interfund Services to 530 Fund	*PROP*	($382.00)	-	($382.00)	-	-
894540 - Interfund Services to 540 Fund	*PROP*	($602.00)	-	($602.00)	-	-
Services and Supplies Subtotal		$1,463,243.00	-	$1,463,243.00	-	-
Cost Adjustments						
Cost Adjustments Subtotal		-	-	-	-	-
Reallocate Admin			-	-	-	-
Functional Costs		$1,463,243.00	-	$1,463,243.00	-	-
	Exp Total %		*0.000%*	*100.000%*	*0.000%*	*0.000%*

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1400000 Marketing
Schedule 14.4

Service to Service Costs

Department	First Incoming	Second Incoming	Marketing Admin	Marketing-Riv TV	Marketing-Communications
0100000-Mayor	$2,161.53	$393.49	$2,555.03	-	-
0200000-City Council	$4,557.67	$1,132.67	$5,690.34	-	-
1100000-City Manager	$22,849.26	$4,830.43	$27,679.69	-	-
1200000-City Clerk	$1,366.71	$331.32	$1,698.03	-	-
2100000-Human Resources	$32,286.60	$4,421.85	$36,708.45	-	-
2200000-General Services	$10,731.26	$1,067.18	$11,798.44	-	-
2300000-Finance	$26,165.45	$2,636.64	$28,802.09	-	-
2400000-Innovation and Technology	$95,283.35	$5,481.00	$100,764.35	-	-
7222100-Non Departmental City Occupancy	$52,330.61	$49.35	$52,379.96	-	-
7241300-Non Departmental Employee Parking	$7,873.19	$1.54	$7,874.73	-	-
1400000-Marketing	-	$4,591.41	$4,591.41	-	-
Subtotals	$255,605.64	$24,936.88	$280,542.52	-	-
Functional Costs	$1,463,243.00		$1,463,243.00		
Total Allocated Costs	$1,743,785.52		$1,743,785.52		

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1400000 Marketing
Schedule 14.5.1

Detail Allocation - Marketing Admin

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	$2,097.53	-	$2,097.53	-	$2,097.53
0200000-City Council	**1,764,839**	0.258%	$4,428.29	-	$4,428.29	-	$4,428.29
1100000-City Manager	**5,764,340**	0.841%	$14,463.74	-	$14,463.74	-	$14,463.74
1200000-City Clerk	**1,978,363**	0.289%	$4,964.06	-	$4,964.06	-	$4,964.06
1300000-City Attorney	**5,745,709**	0.839%	$14,416.99	-	$14,416.99	-	$14,416.99
2100000-Human Resources	**4,233,349**	0.618%	$10,622.21	-	$10,622.21	-	$10,622.21
2200000-General Services	**8,783,661**	1.282%	$22,039.74	-	$22,039.74	-	$22,039.74
2300000-Finance	**7,636,439**	1.115%	$19,161.16	-	$19,161.16	-	$19,161.16
2400000-Innovation and Technology	**13,823,627**	2.018%	$34,685.89	-	$34,685.89	-	$34,685.89
2845000-Citywide Property Services	**621,302**	0.091%	$1,558.96	-	$1,558.96	-	$1,558.96
1400000-Marketing	**1,829,847**	0.267%	$4,591.41	-	$4,591.41	-	$4,591.41
2800001-Community Development	**1,622,270**	0.237%	$4,070.56	-	$4,070.56	$64.01	$4,134.57
2810000-Planning	**2,703,373**	0.395%	$6,783.23	-	$6,783.23	$106.67	$6,889.90
2825000-Building and Safety	**3,596,295**	0.525%	$9,023.73	-	$9,023.73	$141.90	$9,165.63
2840000-Code Enforcement	**3,283,235**	0.479%	$8,238.21	-	$8,238.21	$129.55	$8,367.76
3100000-Office of the Police Chief	**5,027,813**	0.734%	$12,615.66	-	$12,615.66	$198.38	$12,814.04
3101000-Police Community Services Bureau	**2,274,221**	0.332%	$5,706.42	-	$5,706.42	$89.73	$5,796.15
3102000-Police Support Service	**9,592,476**	1.400%	$24,069.20	-	$24,069.20	$378.49	$24,447.68
3105000-Police Adminstrative Services	**6,401,046**	0.934%	$16,061.34	-	$16,061.34	$252.56	$16,313.91
3110000-Police Communications	**5,593,985**	0.817%	$14,036.29	-	$14,036.29	$220.72	$14,257.00
3115000-Police Field Operations	**61,939,414**	9.042%	$155,416.81	-	$155,416.81	$2,443.92	$157,860.72
3120000-Police Aviation Unit	**3,340,155**	0.488%	$8,381.03	-	$8,381.03	$131.79	$8,512.82
3125000-Police Special Operations	**21,991,900**	3.210%	$55,181.52	-	$55,181.52	$867.73	$56,049.24
3130000-Police Central Investigations	**10,992,246**	1.605%	$27,581.46	-	$27,581.46	$433.72	$28,015.18
3135000-Police Special Investigations	**6,854,859**	1.001%	$17,200.04	-	$17,200.04	$270.47	$17,470.51
3195000-Police Capital	**23,112**	0.003%	$57.99	-	$57.99	$0.91	$58.90
3500000-Fire Administration	**2,636,176**	0.385%	$6,614.63	-	$6,614.63	$104.01	$6,718.64
3505000-Fire Prevention	**1,498,713**	0.219%	$3,760.53	-	$3,760.53	$59.13	$3,819.67
3510000-Fire Operations	**64,526,694**	9.420%	$161,908.74	-	$161,908.74	$2,546.00	$164,454.75
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	$7,284.25	-	$7,284.25	$114.54	$7,398.79
3515000-Fire Special Services	**699,676**	0.102%	$1,755.61	-	$1,755.61	$27.61	$1,783.22
3520000-Fire Training	**1,384,128**	0.202%	$3,473.02	-	$3,473.02	$54.61	$3,527.63
3595000-Fire Capital	**5,806**	0.001%	$14.57	-	$14.57	$0.23	$14.80
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	$29.99	-	$29.99	$0.47	$30.46
4110000-Public Works Streets Admin	**587,380**	0.086%	$1,473.84	-	$1,473.84	$23.18	$1,497.02
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	$12,286.74	-	$12,286.74	$193.21	$12,479.94
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	$27,089.07	-	$27,089.07	$425.97	$27,515.04
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	$518.00	-	$518.00	$8.15	$526.14
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	$3,377.90	-	$3,377.90	$53.12	$3,431.02
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	$6,543.22	-	$6,543.22	$102.89	$6,646.11
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	$5,831.50	-	$5,831.50	$91.70	$5,923.20
5130000-Library Administration	**2,419,485**	0.353%	$6,070.91	-	$6,070.91	$95.46	$6,166.37

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Full Cost

5135000-Library Neighborhood Services	**6,821,049**	0.996%	$17,115.20	-	$17,115.20	$269.14	$17,384.34
5200000-PRCS Administration	**3,029,650**	0.442%	$7,601.92	-	$7,601.92	$119.54	$7,721.46
5205000-PRCS Recreation	**9,574,605**	1.398%	$24,024.36	-	$24,024.36	$377.78	$24,402.14
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	$1,166.52	-	$1,166.52	$18.34	$1,184.86
5215000-PRCS Parks	**14,699,052**	2.146%	$36,882.49	-	$36,882.49	$579.97	$37,462.46
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	$1,725.32	-	$1,725.32	$27.13	$1,752.45
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	$5,756.55	-	$5,756.55	$90.52	$5,847.07
2805000-Sucessor Agency	**386,974**	0.056%	$970.99	-	$970.99	$15.27	$986.25
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	$697.79	-	$697.79	$10.97	$708.77
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	$4,391.06	-	$4,391.06	$69.05	$4,460.10
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	$310.44	-	$310.44	$4.88	$315.32
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	$37,508.80	-	$37,508.80	$589.82	$38,098.62
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	$4,825.14	-	$4,825.14	$75.87	$4,901.02
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	$1,244.57	-	$1,244.57	$19.57	$1,264.14
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	$2,548.51	-	$2,548.51	$40.08	$2,588.59
6004000-Public Utilities Business Support	**2,769,439**	0.404%	$6,949.01	-	$6,949.01	$109.27	$7,058.28
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	$2,178.62	-	$2,178.62	$34.26	$2,212.88
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	$6,887.85	-	$6,887.85	$108.31	$6,996.16
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	$16,031.17	-	$16,031.17	$252.09	$16,283.26
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	$3,391.57	-	$3,391.57	$53.33	$3,444.90
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	$847.51	-	$847.51	$13.33	$860.84
6100000-Electric Operations	**10,280,757**	1.501%	$25,796.21	-	$25,796.21	$405.64	$26,201.86
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	$45,112.03	-	$45,112.03	$709.38	$45,821.41
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	$24,486.94	-	$24,486.94	$385.06	$24,872.00
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	$25,346.79	-	$25,346.79	$398.58	$25,745.37
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	$2,395.67	-	$2,395.67	$37.67	$2,433.34
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	$1,986.93	-	$1,986.93	$31.24	$2,018.18
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	$16,841.93	-	$16,841.93	$264.84	$17,106.77
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	$5,340.83	-	$5,340.83	$83.98	$5,424.82
6130000-Elec Capital Projects	**26,409,325**	3.855%	$66,265.61	-	$66,265.61	$1,042.02	$67,307.63
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	$20,153.83	-	$20,153.83	$316.92	$20,470.75
6200000-Water Production and Operations	**22,939,223**	3.349%	$57,558.52	-	$57,558.52	$905.10	$58,463.62
6205000-Water Field Operations	**14,714,728**	2.148%	$36,921.82	-	$36,921.82	$580.59	$37,502.42
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	$24,835.56	-	$24,835.56	$390.54	$25,226.09
6230000-Water Capital Projects	**81,605**	0.012%	$204.76	-	$204.76	$3.22	$207.98
6220200-Water Conservation	**794,532**	0.116%	$1,993.62	-	$1,993.62	$31.35	$2,024.97
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	$17,604.33	-	$17,604.33	$276.83	$17,881.16
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	$15,420.23	-	$15,420.23	$242.48	$15,662.71
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	$40,780.29	-	$40,780.29	$641.27	$41,421.55
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	$3,299.09	-	$3,299.09	$51.88	$3,350.97
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	$7,897.98	-	$7,897.98	$124.20	$8,022.18
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	$3,161.17	-	$3,161.17	$49.71	$3,210.88
4125420-Sewer SCADA and SPL	**696,934**	0.102%	$1,748.73	-	$1,748.73	$27.50	$1,776.23
4125430-Sewer Warehouse	**180,076**	0.026%	$451.84	-	$451.84	$7.11	$458.95
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	$2,765.17	-	$2,765.17	$43.48	$2,808.66
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	$17,685.65	-	$17,685.65	$278.11	$17,963.75
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	$187.87	-	$187.87	$2.95	$190.82
4125910-Sewer Plant Construction Support	**53,824**	0.008%	$135.05	-	$135.05	$2.12	$137.18

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

4150000-Public Works Public Parking	**9,524,304**	1.390%	$23,898.14	-	$23,898.14	$375.80	$24,273.94
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	$3,903.18	-	$3,903.18	$61.38	$3,964.55
2115100-Workers Compensation	**7,777,836**	1.135%	$19,515.95	-	$19,515.95	$306.89	$19,822.84
2320300-Unemployment Trust	**102,133**	0.015%	$256.27	-	$256.27	$4.03	$260.30
2320000-Risk Management	**2,481,236**	0.362%	$6,225.85	-	$6,225.85	$97.90	$6,323.76
2315200-Central Store	**976,107**	0.142%	$2,449.22	-	$2,449.22	$38.51	$2,487.74
2215000-Central Garage	**15,701,352**	2.292%	$39,397.43	-	$39,397.43	$619.52	$40,016.96
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	$12,371.74	-	$12,371.74	$194.54	$12,566.29
4130000-Solid Waste Admin	**750,939**	0.110%	$1,884.24	-	$1,884.24	$29.63	$1,913.87
4130100-Solid Waste Collection	**22,211,459**	3.242%	$55,732.43	-	$55,732.43	$876.39	$56,608.82
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	$1,219.59	-	$1,219.59	$19.18	$1,238.77
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	$16,932.53	-	$16,932.53	$266.26	$17,198.79
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	$9,625.45	-	$9,625.45	$151.36	$9,776.81
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	$346.70	-	$346.70	$5.45	$352.15
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	$23,147.59	-	$23,147.59	$363.99	$23,511.58
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	$55,424.51	-	$55,424.51	$871.55	$56,296.05
6007000-Public Utilities Admin Safety	**582,722**	0.085%	$1,462.15	-	$1,462.15	$22.99	$1,485.14
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	$1,704.59	-	$1,704.59	$26.80	$1,731.39
2815001-Citywide Economic Development	**6,510,858**	0.950%	$16,336.88	-	$16,336.88	$256.90	$16,593.78
2500000-Housing and Human Services Admin	**177,738**	0.026%	$445.98	-	$445.98	$7.01	$452.99
2505000-Homeless Outreach	**3,496,498**	0.510%	$8,773.32	-	$8,773.32	$137.96	$8,911.28
2510000-Neighborhoods	**343,428**	0.050%	$861.72	-	$861.72	$13.55	$875.27
2535000-Housing Authority	**3,329,012**	0.486%	$8,353.07	-	$8,353.07	$131.35	$8,484.42
1165000-Airport Admin	**2,360,627**	0.345%	$5,923.23	-	$5,923.23	$93.14	$6,016.37
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	$7,737.08	-	$7,737.08	$121.66	$7,858.74
Subtotals	**685,025,514**	100.000%	$1,718,848.64	-	$1,718,848.64	$24,936.88	$1,743,785.52
Direct Billed					-		-
Total Full Functional Cost					$1,718,848.64		$1,743,785.52

Allocation Basis: Net Expenditures by Section

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1400000 Marketing
Schedule 14.5.2

Detail Allocation - Marketing-Riv TV

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	-	-	-	-	-
0200000-City Council	**1,764,839**	0.258%	-	-	-	-	-
1100000-City Manager	**5,764,340**	0.841%	-	-	-	-	-
1200000-City Clerk	**1,978,363**	0.289%	-	-	-	-	-
1300000-City Attorney	**5,745,709**	0.839%	-	-	-	-	-
2100000-Human Resources	**4,233,349**	0.618%	-	-	-	-	-
2200000-General Services	**8,783,661**	1.282%	-	-	-	-	-
2300000-Finance	**7,636,439**	1.115%	-	-	-	-	-
2400000-Innovation and Technology	**13,823,627**	2.018%	-	-	-	-	-
2845000-Citywide Property Services	**621,302**	0.091%	-	-	-	-	-
1400000-Marketing	**1,829,847**	0.267%	-	-	-	-	-
2800001-Community Development	**1,622,270**	0.237%	-	-	-	-	-
2810000-Planning	**2,703,373**	0.395%	-	-	-	-	-
2825000-Building and Safety	**3,596,295**	0.525%	-	-	-	-	-
2840000-Code Enforcement	**3,283,235**	0.479%	-	-	-	-	-
3100000-Office of the Police Chief	**5,027,813**	0.734%	-	-	-	-	-
3101000-Police Community Services Bureau	**2,274,221**	0.332%	-	-	-	-	-
3102000-Police Support Service	**9,592,476**	1.400%	-	-	-	-	-
3105000-Police Adminstrative Services	**6,401,046**	0.934%	-	-	-	-	-
3110000-Police Communications	**5,593,985**	0.817%	-	-	-	-	-
3115000-Police Field Operations	**61,939,414**	9.042%	-	-	-	-	-
3120000-Police Aviation Unit	**3,340,155**	0.488%	-	-	-	-	-
3125000-Police Special Operations	**21,991,900**	3.210%	-	-	-	-	-
3130000-Police Central Investigations	**10,992,246**	1.605%	-	-	-	-	-
3135000-Police Special Investigations	**6,854,859**	1.001%	-	-	-	-	-
3195000-Police Capital	**23,112**	0.003%	-	-	-	-	-
3500000-Fire Administration	**2,636,176**	0.385%	-	-	-	-	-
3505000-Fire Prevention	**1,498,713**	0.219%	-	-	-	-	-
3510000-Fire Operations	**64,526,694**	9.420%	-	-	-	-	-
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	-	-	-	-	-
3515000-Fire Special Services	**699,676**	0.102%	-	-	-	-	-
3520000-Fire Training	**1,384,128**	0.202%	-	-	-	-	-
3595000-Fire Capital	**5,806**	0.001%	-	-	-	-	-
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	-	-	-	-	-
4110000-Public Works Streets Admin	**587,380**	0.086%	-	-	-	-	-
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	-	-	-	-	-
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	-	-	-	-	-
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	-	-	-	-	-
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	-	-	-	-	-
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	-	-	-	-	-
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	-	-	-	-	-
5130000-Library Administration	**2,419,485**	0.353%	-	-	-	-	-

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

5135000-Library Neighborhood Services	**6,821,049**	0.996%	-	-	-	-	-
5200000-PRCS Administration	**3,029,650**	0.442%	-	-	-	-	-
5205000-PRCS Recreation	**9,574,605**	1.398%	-	-	-	-	-
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	-	-	-	-	-
5215000-PRCS Parks	**14,699,052**	2.146%	-	-	-	-	-
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	-	-	-	-	-
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	-	-	-	-	-
2805000-Sucessor Agency	**386,974**	0.056%	-	-	-	-	-
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	-	-	-	-	-
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	-	-	-	-	-
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	-	-	-	-	-
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	-	-	-	-	-
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	-	-	-	-	-
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	-	-	-	-	-
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	-	-	-	-	-
6004000-Public Utilities Business Support	**2,769,439**	0.404%	-	-	-	-	-
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	-	-	-	-	-
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	-	-	-	-	-
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	-	-	-	-	-
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	-	-	-	-	-
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	-	-	-	-	-
6100000-Electric Operations	**10,280,757**	1.501%	-	-	-	-	-
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	-	-	-	-	-
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	-	-	-	-	-
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	-	-	-	-	-
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	-	-	-	-	-
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	-	-	-	-	-
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	-	-	-	-	-
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	-	-	-	-	-
6130000-Elec Capital Projects	**26,409,325**	3.855%	-	-	-	-	-
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	-	-	-	-	-
6200000-Water Production and Operations	**22,939,223**	3.349%	-	-	-	-	-
6205000-Water Field Operations	**14,714,728**	2.148%	-	-	-	-	-
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	-	-	-	-	-
6230000-Water Capital Projects	**81,605**	0.012%	-	-	-	-	-
6220200-Water Conservation	**794,532**	0.116%	-	-	-	-	-
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	-	-	-	-	-
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	-	-	-	-	-
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	-	-	-	-	-
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	-	-	-	-	-
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	-	-	-	-	-
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	-	-	-	-	-
4125420-Sewer SCADA and SPL	**696,934**	0.102%	-	-	-	-	-
4125430-Sewer Warehouse	**180,076**	0.026%	-	-	-	-	-
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	-	-	-	-	-
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	-	-	-	-	-
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	-	-	-	-	-
4125910-Sewer Plant Construction Support	**53,824**	0.008%	-	-	-	-	-

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

4150000-Public Works Public Parking	**9,524,304**	1.390%	-	-	-	-	-
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	-	-	-	-	-
2115100-Workers Compensation	**7,777,836**	1.135%	-	-	-	-	-
2320300-Unemployment Trust	**102,133**	0.015%	-	-	-	-	-
2320000-Risk Management	**2,481,236**	0.362%	-	-	-	-	-
2315200-Central Store	**976,107**	0.142%	-	-	-	-	-
2215000-Central Garage	**15,701,352**	2.292%	-	-	-	-	-
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	-	-	-	-	-
4130000-Solid Waste Admin	**750,939**	0.110%	-	-	-	-	-
4130100-Solid Waste Collection	**22,211,459**	3.242%	-	-	-	-	-
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	-	-	-	-	-
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	-	-	-	-	-
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	-	-	-	-	-
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	-	-	-	-	-
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	-	-	-	-	-
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	-	-	-	-	-
6007000-Public Utilities Admin Safety	**582,722**	0.085%	-	-	-	-	-
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	-	-	-	-	-
2815001-Citywide Economic Development	**6,510,858**	0.950%	-	-	-	-	-
2500000-Housing and Human Services Admin	**177,738**	0.026%	-	-	-	-	-
2505000-Homeless Outreach	**3,496,498**	0.510%	-	-	-	-	-
2510000-Neighborhoods	**343,428**	0.050%	-	-	-	-	-
2535000-Housing Authority	**3,329,012**	0.486%	-	-	-	-	-
1165000-Airport Admin	**2,360,627**	0.345%	-	-	-	-	-
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	-	-	-	-	-
Subtotals	**685,025,514**	100.000%	-	-	-	-	-
Direct Billed					-		-
Total Full Functional Cost					-		-

Allocation Basis: Net Expenditures by Section

Fiscal Year FY 2026-2028 Y1 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1400000 Marketing
Schedule 14.5.3

Detail Allocation - Marketing-Communications

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	-	-	-	-	-
0200000-City Council	**1,764,839**	0.258%	-	-	-	-	-
1100000-City Manager	**5,764,340**	0.841%	-	-	-	-	-
1200000-City Clerk	**1,978,363**	0.289%	-	-	-	-	-
1300000-City Attorney	**5,745,709**	0.839%	-	-	-	-	-
2100000-Human Resources	**4,233,349**	0.618%	-	-	-	-	-
2200000-General Services	**8,783,661**	1.282%	-	-	-	-	-
2300000-Finance	**7,636,439**	1.115%	-	-	-	-	-
2400000-Innovation and Technology	**13,823,627**	2.018%	-	-	-	-	-
2845000-Citywide Property Services	**621,302**	0.091%	-	-	-	-	-
1400000-Marketing	**1,829,847**	0.267%	-	-	-	-	-
2800001-Community Development	**1,622,270**	0.237%	-	-	-	-	-
2810000-Planning	**2,703,373**	0.395%	-	-	-	-	-
2825000-Building and Safety	**3,596,295**	0.525%	-	-	-	-	-
2840000-Code Enforcement	**3,283,235**	0.479%	-	-	-	-	-
3100000-Office of the Police Chief	**5,027,813**	0.734%	-	-	-	-	-
3101000-Police Community Services Bureau	**2,274,221**	0.332%	-	-	-	-	-
3102000-Police Support Service	**9,592,476**	1.400%	-	-	-	-	-
3105000-Police Adminstrative Services	**6,401,046**	0.934%	-	-	-	-	-
3110000-Police Communications	**5,593,985**	0.817%	-	-	-	-	-
3115000-Police Field Operations	**61,939,414**	9.042%	-	-	-	-	-
3120000-Police Aviation Unit	**3,340,155**	0.488%	-	-	-	-	-
3125000-Police Special Operations	**21,991,900**	3.210%	-	-	-	-	-
3130000-Police Central Investigations	**10,992,246**	1.605%	-	-	-	-	-
3135000-Police Special Investigations	**6,854,859**	1.001%	-	-	-	-	-
3195000-Police Capital	**23,112**	0.003%	-	-	-	-	-
3500000-Fire Administration	**2,636,176**	0.385%	-	-	-	-	-
3505000-Fire Prevention	**1,498,713**	0.219%	-	-	-	-	-
3510000-Fire Operations	**64,526,694**	9.420%	-	-	-	-	-
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	-	-	-	-	-
3515000-Fire Special Services	**699,676**	0.102%	-	-	-	-	-
3520000-Fire Training	**1,384,128**	0.202%	-	-	-	-	-
3595000-Fire Capital	**5,806**	0.001%	-	-	-	-	-
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	-	-	-	-	-
4110000-Public Works Streets Admin	**587,380**	0.086%	-	-	-	-	-
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	-	-	-	-	-
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	-	-	-	-	-
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	-	-	-	-	-
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	-	-	-	-	-
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	-	-	-	-	-
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	-	-	-	-	-

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5130000-Library Administration	**2,419,485**	0.353%	-	-	-	-	-
5135000-Library Neighborhood Services	**6,821,049**	0.996%	-	-	-	-	-
5200000-PRCS Administration	**3,029,650**	0.442%	-	-	-	-	-
5205000-PRCS Recreation	**9,574,605**	1.398%	-	-	-	-	-
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	-	-	-	-	-
5215000-PRCS Parks	**14,699,052**	2.146%	-	-	-	-	-
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	-	-	-	-	-
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	-	-	-	-	-
2805000-Sucessor Agency	**386,974**	0.056%	-	-	-	-	-
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	-	-	-	-	-
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	-	-	-	-	-
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	-	-	-	-	-
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	-	-	-	-	-
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	-	-	-	-	-
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	-	-	-	-	-
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	-	-	-	-	-
6004000-Public Utilities Business Support	**2,769,439**	0.404%	-	-	-	-	-
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	-	-	-	-	-
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	-	-	-	-	-
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	-	-	-	-	-
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	-	-	-	-	-
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	-	-	-	-	-
6100000-Electric Operations	**10,280,757**	1.501%	-	-	-	-	-
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	-	-	-	-	-
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	-	-	-	-	-
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	-	-	-	-	-
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	-	-	-	-	-
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	-	-	-	-	-
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	-	-	-	-	-
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	-	-	-	-	-
6130000-Elec Capital Projects	**26,409,325**	3.855%	-	-	-	-	-
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	-	-	-	-	-
6200000-Water Production and Operations	**22,939,223**	3.349%	-	-	-	-	-
6205000-Water Field Operations	**14,714,728**	2.148%	-	-	-	-	-
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	-	-	-	-	-
6230000-Water Capital Projects	**81,605**	0.012%	-	-	-	-	-
6220200-Water Conservation	**794,532**	0.116%	-	-	-	-	-
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	-	-	-	-	-
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	-	-	-	-	-
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	-	-	-	-	-
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	-	-	-	-	-
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	-	-	-	-	-
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	-	-	-	-	-
4125420-Sewer SCADA and SPL	**696,934**	0.102%	-	-	-	-	-
4125430-Sewer Warehouse	**180,076**	0.026%	-	-	-	-	-
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	-	-	-	-	-
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	-	-	-	-	-
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	-	-	-	-	-

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4125910-Sewer Plant Construction Support	**53,824**	0.008%	-	-	-	-	-
4150000-Public Works Public Parking	**9,524,304**	1.390%	-	-	-	-	-
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	-	-	-	-	-
2115100-Workers Compensation	**7,777,836**	1.135%	-	-	-	-	-
2320300-Unemployment Trust	**102,133**	0.015%	-	-	-	-	-
2320000-Risk Management	**2,481,236**	0.362%	-	-	-	-	-
2315200-Central Store	**976,107**	0.142%	-	-	-	-	-
2215000-Central Garage	**15,701,352**	2.292%	-	-	-	-	-
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	-	-	-	-	-
4130000-Solid Waste Admin	**750,939**	0.110%	-	-	-	-	-
4130100-Solid Waste Collection	**22,211,459**	3.242%	-	-	-	-	-
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	-	-	-	-	-
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	-	-	-	-	-
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	-	-	-	-	-
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	-	-	-	-	-
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	-	-	-	-	-
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	-	-	-	-	-
6007000-Public Utilities Admin Safety	**582,722**	0.085%	-	-	-	-	-
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	-	-	-	-	-
2815001-Citywide Economic Development	**6,510,858**	0.950%	-	-	-	-	-
2500000-Housing and Human Services Admin	**177,738**	0.026%	-	-	-	-	-
2505000-Homeless Outreach	**3,496,498**	0.510%	-	-	-	-	-
2510000-Neighborhoods	**343,428**	0.050%	-	-	-	-	-
2535000-Housing Authority	**3,329,012**	0.486%	-	-	-	-	-
1165000-Airport Admin	**2,360,627**	0.345%	-	-	-	-	-
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	-	-	-	-	-
Subtotals	**685,025,514**	100.000%	-	-	-	-	-
Direct Billed					-		-
Total Full Functional Cost					-		-

Allocation Basis: Net Expenditures by Section

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1400000 Marketing
Schedule 14.6

Summary of Allocated Costs

Department	Total	Marketing Admin	Marketing-Riv TV	Marketing-Communications
0100000-Mayor	$2,097.53	$2,097.53	-	-
0200000-City Council	$4,428.29	$4,428.29	-	-
1100000-City Manager	$14,463.74	$14,463.74	-	-
1200000-City Clerk	$4,964.06	$4,964.06	-	-
1300000-City Attorney	$14,416.99	$14,416.99	-	-
2100000-Human Resources	$10,622.21	$10,622.21	-	-
2200000-General Services	$22,039.74	$22,039.74	-	-
2300000-Finance	$19,161.16	$19,161.16	-	-
2400000-Innovation and Technology	$34,685.89	$34,685.89	-	-
2845000-Citywide Property Services	$1,558.96	$1,558.96	-	-
1400000-Marketing	$4,591.41	$4,591.41	-	-
Subtotal for CSD	$133,029.97	$133,029.97	-	-
2800001-Community Development	$4,134.57	$4,134.57	-	-
2810000-Planning	$6,889.90	$6,889.90	-	-
2825000-Building and Safety	$9,165.63	$9,165.63	-	-
2840000-Code Enforcement	$8,367.76	$8,367.76	-	-
3100000-Office of the Police Chief	$12,814.04	$12,814.04	-	-
3101000-Police Community Services Bureau	$5,796.15	$5,796.15	-	-
3102000-Police Support Service	$24,447.68	$24,447.68	-	-
3105000-Police Adminstrative Services	$16,313.91	$16,313.91	-	-
3110000-Police Communications	$14,257.00	$14,257.00	-	-
3115000-Police Field Operations	$157,860.72	$157,860.72	-	-
3120000-Police Aviation Unit	$8,512.82	$8,512.82	-	-
3125000-Police Special Operations	$56,049.24	$56,049.24	-	-
3130000-Police Central Investigations	$28,015.18	$28,015.18	-	-
3135000-Police Special Investigations	$17,470.51	$17,470.51	-	-
3195000-Police Capital	$58.90	$58.90	-	-

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Summary of Allocated Costs (continued)

Department	Total	Marketing Admin	Marketing-Riv TV	Marketing-Communications
3500000-Fire Administration	$6,718.64	$6,718.64	-	-
3505000-Fire Prevention	$3,819.67	$3,819.67	-	-
3510000-Fire Operations	$164,454.75	$164,454.75	-	-
3510100-Fire Operation Paramedic Program	$7,398.79	$7,398.79	-	-
3515000-Fire Special Services	$1,783.22	$1,783.22	-	-
3520000-Fire Training	$3,527.63	$3,527.63	-	-
3595000-Fire Capital	$14.80	$14.80	-	-
4100200-Public Works Sundry Gen Govt	$30.46	$30.46	-	-
4110000-Public Works Streets Admin	$1,497.02	$1,497.02	-	-
4110100-Public Works Streets Maintenance	$12,479.94	$12,479.94	-	-
4110110-Public Works Forestry and Landscape	$27,515.04	$27,515.04	-	-
4110300-Public Works Storm Drain Maintenance	$526.14	$526.14	-	-
4110400-Public Wrk Signals Maintenance	$3,431.02	$3,431.02	-	-
4115000-Public Works City Engineering Services	$6,646.11	$6,646.11	-	-
4120000-Public Works Traffic Engineering	$5,923.20	$5,923.20	-	-
5130000-Library Administration	$6,166.37	$6,166.37	-	-
5135000-Library Neighborhood Services	$17,384.34	$17,384.34	-	-
5200000-PRCS Administration	$7,721.46	$7,721.46	-	-
5205000-PRCS Recreation	$24,402.14	$24,402.14	-	-
5210000-PRCS Janet Goeske Center	$1,184.86	$1,184.86	-	-
5215000-PRCS Parks	$37,462.46	$37,462.46	-	-
5215400-PRCS Fairmount Park Golf Course	$1,752.45	$1,752.45	-	-
5305000-Museum Facilities and Operations	$5,847.07	$5,847.07	-	-
2805000-Sucessor Agency	$986.25	$986.25	-	-
9999991-Public Works Capital Improv Storm	$708.77	$708.77	-	-
5200111-PRCS Admin Plan and Design Park	$4,460.10	$4,460.10	-	-
9999993-PW-Cap Imp-Street Projects (433)	$315.32	$315.32	-	-
6000000-Public Utilities Admin Management	$38,098.62	$38,098.62	-	-

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Summary of Allocated Costs (continued)

Department	Total	Marketing Admin	Marketing-Riv TV	Marketing-Communications
6000030-Public Utilities Admin Mission Square	$4,901.02	$4,901.02	-	-
6002000-Public Utilities Work Force Developmnt	$1,264.14	$1,264.14	-	-
6003000-Public Utilities Office Ops Technology	$2,588.59	$2,588.59	-	-
6004000-Public Utilities Business Support	$7,058.28	$7,058.28	-	-
6005000-Public Utilities Admin CIS Util Bill	$2,212.88	$2,212.88	-	-
6010000-Public Utilities Admin Field Services	$6,996.16	$6,996.16	-	-
6015000-Public Utilities Admn Customer Service	$16,283.26	$16,283.26	-	-
6020000-Public Utilities Admin Customer	$3,444.90	$3,444.90	-	-
6025000-Legislative and Regulatory Risk	$860.84	$860.84	-	-
6100000-Electric Operations	$26,201.86	$26,201.86	-	-
6105000-Electric Prod and Oper Field Ops	$45,821.41	$45,821.41	-	-
6110000-Energy Deliv Engineering	$24,872.00	$24,872.00	-	-
6120000-Elec Power Supply Operation	$25,745.37	$25,745.37	-	-
6120110-SONGS Power and Energy Purch	$2,433.34	$2,433.34	-	-
6120120-SPRINGS Power and Energy Purch	$2,018.18	$2,018.18	-	-
6120130-RERC Acorn Generating Plant	$17,106.77	$17,106.77	-	-
6120140-Clearwater Generating Plant	$5,424.82	$5,424.82	-	-
6130000-Elec Capital Projects	$67,307.63	$67,307.63	-	-
6020100-Public Utilities Adm Market Pub Benefit	$20,470.75	$20,470.75	-	-
6200000-Water Production and Operations	$58,463.62	$58,463.62	-	-
6205000-Water Field Operations	$37,502.42	$37,502.42	-	-
6210000-Wtr Engineering and Resources	$25,226.09	$25,226.09	-	-
6230000-Water Capital Projects	$207.98	$207.98	-	-
6220200-Water Conservation	$2,024.97	$2,024.97	-	-
4125000-Sewer Systems Admin and Reg Compl	$17,881.16	$17,881.16	-	-
4125100-Sewer Collection System Maint	$15,662.71	$15,662.71	-	-
4125200-Sewer Systems Treatment	$41,421.55	$41,421.55	-	-
4125300-Sewer Environmental Compl	$3,350.97	$3,350.97	-	-

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Summary of Allocated Costs (continued)

Department	Total	Marketing Admin	Marketing-Riv TV	Marketing-Communications
4125400-Sewer Sys Plant Maintenance	$8,022.18	$8,022.18	-	-
4125410-Sewer Electrical and Instrum	$3,210.88	$3,210.88	-	-
4125420-Sewer SCADA and SPL	$1,776.23	$1,776.23	-	-
4125430-Sewer Warehouse	$458.95	$458.95	-	-
4125500-Sewer Laboratory Services	$2,808.66	$2,808.66	-	-
9999995-PW-Sewer Capital Projects (550)	$17,963.75	$17,963.75	-	-
4125900-Sewer Capital Engnrng Svs	$190.82	$190.82	-	-
4125910-Sewer Plant Construction Support	$137.18	$137.18	-	-
4150000-Public Works Public Parking	$24,273.94	$24,273.94	-	-
4151000-Public Works Parking Enforcmnt	$3,964.55	$3,964.55	-	-
2115100-Workers Compensation	$19,822.84	$19,822.84	-	-
2320300-Unemployment Trust	$260.30	$260.30	-	-
2320000-Risk Management	$6,323.76	$6,323.76	-	-
2315200-Central Store	$2,487.74	$2,487.74	-	-
2215000-Central Garage	$40,016.96	$40,016.96	-	-
5200200-PRCS Adm Special Transit Svs	$12,566.29	$12,566.29	-	-
4130000-Solid Waste Admin	$1,913.87	$1,913.87	-	-
4130100-Solid Waste Collection	$56,608.82	$56,608.82	-	-
4130200-Solid Waste Refuse Disposal	$1,238.77	$1,238.77	-	-
4130300-Solid Waste Private Hauler	$17,198.79	$17,198.79	-	-
4130400-Solid Waste Street Sweeping	$9,776.81	$9,776.81	-	-
4130500-Solid Waste Sundry Gen Govt	$352.15	$352.15	-	-
1310000-City Attorney-Claim Management	$23,511.58	$23,511.58	-	-
9999992-PW-Capital Projects (420)	$56,296.05	$56,296.05	-	-
6007000-Public Utilities Admin Safety	$1,485.14	$1,485.14	-	-
5230000-PRCS - Youth Innovation Center	$1,731.39	$1,731.39	-	-
2815001-Citywide Economic Development	$16,593.78	$16,593.78	-	-
2500000-Housing and Human Services Admin	$452.99	$452.99	-	-

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Summary of Allocated Costs (continued)

Department	Total	Marketing Admin	Marketing-Riv TV	Marketing-Communications
2505000-Homeless Outreach	$8,911.28	$8,911.28	-	-
2510000-Neighborhoods	$875.27	$875.27	-	-
2535000-Housing Authority	$8,484.42	$8,484.42	-	-
1165000-Airport Admin	$6,016.37	$6,016.37	-	-
5240000-Arts & Cultural Affairs	$7,858.74	$7,858.74	-	-
Totals	$1,743,785.52	$1,743,785.52	-	-
Direct Billed	-	-	-	-
Total Full Functional Cost	$1,743,785.52	$1,743,785.52	-	-
Less Direct Billed	-	-	-	-
Less CSD Amounts	($133,029.97)	($133,029.97)	-	-
Total Receiving Department Allocation	$1,610,755.55	$1,610,755.55	-	-

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Service to Service Costs		2.4
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Cost Plan Expenditure Distribution Index

SAL- Spread Based on Labor Distribution Percentage

PROP- Manually Spread Percentage Distribution

DISA- Not Further Allocated

ADJ- An Adjustment Spread by SAL (ADJS) or PROP (ADJP)

City of Riverside 2026/27 & 2027/28 Cost Allocation Plan

Full Cost

Based On FY 2026-2028 Y2 Budget

For use in FY 2026-2028

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
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Exhibit A

Cost Exhibit

Department	Total Claimable Costs	0000001-Building	0100000-Mayor	0200000-City Council	1100000-City Manager	1200000-City Clerk	1300000-City Attorney	2100000-Human Resources	2200000-General Services	2300000-Finance	2400000-Innovation and Technology	2845000-Citywide Property Services	7222100-Non Departmental City Occupancy	7241300-Non Departmental Employee Parking	1400000-Marketing	Total Claimable Costs
2800001-Community Development Administration	$449,336	$30,743	$5,763	$12,879	$30,563	$112,324	-	$21,934	$10,978	$22,925	$60,257	-	$88,286	$48,339	$4,345	$449,336
2810000-Planning	$1,189,974	$74,086	$3,959	$8,818	$47,860	$16,812	$590,137	$65,802	$18,528	$78,249	$180,772	$10,121	$87,588	-	$7,241	$1,189,974
2810250-Planning Historical Preservation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2825000-Building and Safety	$613,358	$65,133	$5,267	$11,731	$40,791	$4,529	-	$54,835	$51,715	$127,095	$150,644	-	$91,986	-	$9,633	$613,358
2840000-Code Enforcement	$959,696	$31,902	$4,808	$10,710	$37,510	$3,806	$604,531	$50,448	$22,218	$46,377	$138,592	-	-	-	$8,794	$959,696
2855300-Homeless Services Campus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3100000-Office of the Police Chief	$237,117	-	$7,363	$16,401	$21,810	$4,896	-	$26,321	$34,023	$40,527	$72,309	-	-	-	$13,467	$237,117
3101000-Police Community Services Bureau	$370,980	-	$3,330	$7,418	$23,019	$2,215	-	$30,708	$185,882	$27,956	$84,360	-	-	-	$6,092	$370,980
3102000-Police Support Service	$944,084	-	$14,048	$31,290	$103,151	$9,342	-	$138,184	$101,581	$141,173	$379,622	-	-	-	$25,694	$944,084
3105000-Police Adminstrative Services	$1,054,004	-	$10,747	$23,956	$34,601	$54,136	$647,711	$35,094	$43,316	$86,433	$96,412	-	-	$4,452	$17,146	$1,054,004
3110000-Police Communications	$676,879	-	$8,192	$18,247	$83,571	$5,448	-	$114,057	$37,854	$81,187	$313,339	-	-	-	$14,984	$676,879
3115000-Police Field Operations	$3,437,953	-	$90,708	$202,045	$348,731	$60,320	-	$438,680	$419,142	$507,269	$1,205,148	-	-	-	$165,910	$3,437,953
3120000-Police Aviation Unit	$176,244	-	$4,892	$10,895	$16,066	$3,253	-	$19,741	$22,603	$35,616	$54,232	-	-	-	$8,947	$176,244
3125000-Police Special Operations	$1,286,954	-	$32,206	$71,737	$129,940	$21,417	-	$164,505	$148,819	$207,493	$451,931	-	-	-	$58,907	$1,286,954
3130000-Police Central Investigations	$658,613	-	$16,098	$35,856	$67,269	$10,705	-	$85,543	$74,384	$104,311	$235,004	-	-	-	$29,444	$658,613
3135000-Police Special Investigations	$425,472	-	$10,039	$22,360	$44,526	$6,676	-	$57,028	$46,387	$63,425	$156,669	-	-	-	$18,361	$425,472
3195000-Police Capital	$502	-	$34	$75	$16	$23	-	-	$156	$136	-	-	-	-	$62	$502
3500000-Fire Administration	$476,289	-	$5,417	$12,085	$19,011	$54,296	$253,327	$15,354	$22,183	$24,559	$42,180	$10,004	-	$10,813	$7,061	$476,289
3505000-Fire Prevention	$215,963	$13,356	$2,195	$4,889	$19,426	$1,460	-	$26,321	$10,220	$42,144	$72,309	-	$19,631	-	$4,014	$215,963
3510000-Fire Operations	$3,578,965	-	$94,496	$210,484	$358,151	$62,842	-	$449,647	$436,650	$558,577	$1,235,277	-	-	-	$172,840	$3,578,965
3510100-Fire Operation Paramedic Program	$64,636	-	$4,251	$9,470	$1,961	$2,827	-	-	$19,645	$18,706	-	-	-	-	$7,776	$64,636
3515000-Fire Special Services	$86,122	-	$1,025	$2,282	$8,145	$681	-	$10,967	$15,060	$15,959	$30,129	-	-	-	$1,874	$86,122
3520000-Fire Training	$75,657	-	$2,027	$4,515	$7,073	$1,348	-	$8,774	$9,366	$14,743	$24,103	-	-	-	$3,708	$75,657
3595000-Fire Capital	$267	-	$9	$19	$4	$6	-	-	$39	$176	-	-	-	-	$16	$267
4100000-Public Works Administration	$1,030,508	$42,323	$3,982	$8,920	$30,414	$141,646	$211,586	$19,741	-	$12,796	$54,232	$393,670	$62,860	$48,339	-	$1,030,508
4100200-Public Works Sundry Gen Govt	$719	-	$18	$39	$8	$12	-	-	$81	$530	-	-	-	-	$32	$719
4110000-Public Works Streets Admin	$46,290	-	$860	$1,916	$5,000	$572	-	$6,580	$3,975	$7,736	$18,077	-	-	-	$1,573	$46,290
4110100-Public Works Streets Maintenance	$722,157	-	$7,171	$15,973	$87,703	$4,769	-	$120,637	$33,136	$108,236	$331,416	-	-	-	$13,116	$722,157
4110110-Public Works Forestry and Landscape	$340,990	-	$15,810	$35,216	$21,102	$10,514	-	$19,741	$73,056	$82,401	$54,232	-	-	-	$28,918	$340,990
4110300-Public Works Storm Drain Maintenance	$72,052	-	$302	$673	$9,346	$201	-	$13,160	$1,397	$10,265	$36,154	-	-	-	$553	$72,052
4110400-Public Wrk Signals Maintenance	$107,705	-	$1,971	$4,391	$10,116	$1,311	-	$13,160	$9,110	$27,885	$36,154	-	-	-	$3,606	$107,705
4115000-Public Works City Engineering Services	$997,660	$96,290	$3,819	$8,506	$70,813	$7,949	$233,176	$98,703	$17,903	$69,344	$271,158	-	$113,014	-	$6,985	$997,660
4120000-Public Works Traffic Engineering	$191,202	$14,537	$3,403	$7,581	$12,311	$2,263	-	$15,354	$15,727	$21,362	$42,180	-	$50,258	-	$6,225	$191,202
4195000-Public Works Capital	$242	-	-	-	-	-	-	-	-	$242	-	-	-	-	-	$242
5130000-Library Administration	$419,125	-	$4,504	$10,045	$17,918	$33,758	$100,755	$17,547	$135,282	$27,799	$48,206	$16,830	-	-	$6,481	$419,125
5135000-Library Neighborhood Services	$804,967	-	$9,989	$22,250	$96,675	$6,643	-	$131,604	$46,158	$111,832	$361,544	-	-	-	$18,271	$804,967
5140000-Library Measure I	$44	-	-	-	-	-	-	-	-	$44	-	-	-	-	-	$44
5200000-PRCS Administration	$477,233	-	$4,437	$9,883	$20,460	$2,987	$217,055	$26,321	$46,574	$36,512	$72,309	$28,128	-	$4,452	$8,115	$477,233
5205000-PRCS Recreation	$1,356,709	-	$14,022	$31,232	$160,835	$9,324	-	$220,656	$68,489	$220,315	$606,190	-	-	-	$25,646	$1,356,709
5210000-PRCS Janet Goeske Center	$10,301	-	$681	$1,516	$314	$453	-	-	$3,146	$2,946	-	-	-	-	$1,245	$10,301
5215000-PRCS Parks	$854,135	-	$24,181	$53,895	$77,006	$100,976	-	$80,059	$99,468	$159,237	$219,940	-	-	-	$39,373	$854,135
5215400-PRCS Fairmount Park Golf Course	$56,950	-	$1,007	$2,243	$5,068	$670	-	$6,580	$6,881	$14,583	$18,077	-	-	-	$1,842	$56,950
5225000-PRCS Community Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5300000-Museum Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5305000-Museum Facilities and Operations	$243,203	-	$3,772	$8,406	$23,983	$15,682	-	$29,611	$15,525	$58,096	$81,348	-	-	$636	$6,145	$243,203
2805000-Sucessor Agency	$83,067	$30,849	$841	$1,877	$6,010	$9,342	-	$6,580	$2,619	$5,835	$18,077	-	-	-	$1,037	$83,067
2855000-Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9999991-Public Works Capital Improv Storm Drain Project 410	$7,146	-	$407	$907	$188	$271	-	-	$1,882	$2,746	-	-	-	-	$745	$7,146
5200111-PRCS Admin Plan and Design Park Projects	$36,883	-	$2,563	$5,708	$1,182	$1,704	-	-	$11,842	$9,196	-	-	-	-	$4,688	$36,883
9999993-PW-Cap Imp-Street Projects (433)	$2,641	-	$181	$404	$84	$120	-	-	$837	$684	-	-	-	-	$331	$2,641
9999994-PW-Cap Imp-Traffic Signal Proj (433)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6000000-Public Utilities Admin Management Service	$783,892	-	$23,585	$52,556	$72,399	$71,745	-	$78,962	$101,157	$122,067	$216,927	-	-	$4,452	$40,041	$783,892

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

Occupancy	$48,382	-	-	-	-	-	-	-	-	$48,382	-	-	-	-	-	$48,382
6000030-Public Utilities Admin Mission Square Prop	$41,020	-	$2,816	$6,273	$1,299	$1,873	-	-	$13,013	$10,596	-	-	-	-	$5,151	$41,020
6002000-Public Utilities Work Force Developmnt	$12,679	-	$726	$1,618	$335	$483	-	-	$3,356	$4,831	-	-	-	-	$1,329	$12,679
6003000-Public Utilities Office Ops Technology	$37,989	-	$1,487	$3,313	$2,221	$989	-	$2,193	$6,873	$12,166	$6,026	-	-	-	$2,721	$37,989
6004000-Public Utilities Business Support	$177,789	-	$4,056	$9,034	$18,750	$2,697	-	$24,127	$18,741	$26,684	$66,283	-	-	-	$7,418	$177,789
6005000-Public Utilities Admin CIS Util Bill	$161,274	-	$1,272	$2,832	$20,535	$846	-	$28,514	$5,875	$20,740	$78,335	-	-	-	$2,326	$161,274
6010000-Public Utilities Admin Field Services	$480,207	-	$4,020	$8,954	$61,698	$2,673	-	$85,543	$18,576	$56,386	$235,004	-	-	-	$7,353	$480,207
6015000-Public Utilities Admn Customer Service	$688,243	$16,110	$9,356	$20,841	$79,505	$6,222	-	$107,477	$43,234	$93,124	$295,261	-	-	-	$17,114	$688,243
6020000-Public Utilities Admin Customer Engagement	$270,670	-	$1,979	$4,409	$34,671	$1,316	-	$48,255	$9,147	$34,705	$132,566	-	-	-	$3,621	$270,670
6025000-Legislative and Regulatory Risk	$21,155	-	$495	$1,102	$1,763	$329	-	$2,193	$2,286	$6,058	$6,026	-	-	-	$905	$21,155
6100000-Electric Operations	$1,335,370	-	$15,056	$33,536	$105,150	$11,694	$329,613	$140,378	$75,441	$146,966	$385,647	$52,136	$12,215	-	$27,538	$1,335,370
6105000-Electric Prod and Oper Field Ops	$1,329,688	-	$26,329	$58,646	$122,626	$17,509	-	$157,925	$132,946	$331,696	$433,853	-	-	-	$48,158	$1,329,688
6110000-Energy Deliv Engineering	$1,102,247	-	$14,292	$31,833	$121,677	$10,356	-	$164,505	$135,277	$146,236	$451,931	-	-	-	$26,140	$1,102,247
6120000-Elec Power Supply Operation	$757,453	-	$14,793	$32,951	$83,547	$10,081	-	$109,670	$68,358	$109,708	$301,287	-	-	-	$27,058	$757,453
6120100-Elec Power and Energy Purch	$9,268	-	-	-	-	-	-	-	-	$9,268	-	-	-	-	-	$9,268
6120110-SONGS Power and Energy Purch	$20,619	-	$1,398	$3,114	$645	$930	-	-	$6,461	$5,513	-	-	-	-	$2,557	$20,619
6120120-SPRINGS Power and Energy Purch	$34,697	-	$1,160	$2,583	$535	$771	-	-	$5,359	$22,169	-	-	-	-	$2,121	$34,697
6120130-RERC Acorn Generating Plant	$365,734	-	$9,830	$21,895	$30,620	$6,537	-	$37,288	$45,421	$93,728	$102,438	-	-	-	$17,979	$365,734
6120140-Clearwater Generating Plant	$133,866	-	$3,117	$6,943	$9,110	$2,073	-	$10,967	$14,404	$51,422	$30,129	-	-	-	$5,701	$133,866
6130000-Elec Capital Projects	$648,742	-	$38,675	$86,146	$17,838	$25,719	-	-	$178,711	$230,912	-	-	-	-	$70,740	$648,742
6020100-Public Utilities Adm Market Pub Benefit Prog	$179,814	-	$11,763	$26,200	$5,425	$7,822	-	-	$54,353	$52,736	-	-	-	-	$21,515	$179,814
6200000-Water Production and Operations	$1,557,733	-	$33,593	$74,827	$79,942	$25,455	$273,478	$92,123	$181,302	$213,121	$253,081	$257,151	$12,215	-	$61,445	$1,557,733
6205000-Water Field Operations	$1,266,051	-	$21,549	$47,999	$140,369	$14,330	-	$186,439	$99,953	$203,810	$512,188	-	-	-	$39,415	$1,266,051
6210000-Wtr Engineering and Resources	$628,295	-	$14,495	$32,287	$64,995	$9,639	-	$83,349	$66,979	$101,060	$228,978	-	-	-	$26,512	$628,295
6230000-Water Capital Projects	$42,110	-	$120	$266	$55	$79	-	-	$552	$40,819	-	-	-	-	$219	$42,110
6220200-Water Conservation	$18,413	-	$1,164	$2,592	$537	$774	-	-	$5,377	$5,842	-	-	-	-	$2,128	$18,413
4125000-Sewer Systems Admin and Reg Compl	$445,266	-	$10,275	$22,886	$26,222	$6,833	$136,739	$30,708	$47,477	$53,207	$84,360	$7,767	-	-	$18,793	$445,266
4125001-Sewer Admin Compliance	$2,038	-	-	-	-	-	-	-	-	$2,038	-	-	-	-	-	$2,038
4125002-Sewer Admin Safety	$2,196	-	-	-	-	-	-	-	-	$2,196	-	-	-	-	-	$2,196
4125003-Sewer Admin Emergency Svcs	$85	-	-	-	-	-	-	-	-	$85	-	-	-	-	-	$85
4125100-Sewer Collection System Maint	$372,239	-	$9,000	$20,047	$33,306	$5,985	-	$41,675	$49,963	$81,314	$114,489	-	-	-	$16,461	$372,239
4125150-Public Works Storm Drain Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4125200-Sewer Systems Treatment	$663,465	-	$23,801	$53,015	$55,477	$15,828	-	$63,609	$109,980	$123,475	$174,746	-	-	-	$43,534	$663,465
4125300-Sewer Environmental Compl	$146,422	-	$1,925	$4,289	$16,233	$1,280	-	$21,934	$17,229	$19,752	$60,257	-	-	-	$3,522	$146,422
4125400-Sewer Sys Plant Maintenance	$321,481	-	$4,610	$10,268	$28,212	$3,065	-	$37,288	$21,300	$105,870	$102,438	-	-	-	$8,431	$321,481
4125410-Sewer Electrical and Instrum	$142,695	-	$1,845	$4,110	$14,661	$1,227	-	$19,741	$8,525	$34,980	$54,232	-	-	-	$3,375	$142,695
4125420-Sewer SCADA and SPL	$54,479	-	$1,021	$2,273	$5,074	$679	-	$6,580	$4,716	$14,191	$18,077	-	-	-	$1,867	$54,479
4125430-Sewer Warehouse	$28,146	-	$264	$587	$3,191	$175	-	$4,387	$1,219	$5,790	$12,051	-	-	-	$482	$28,146
4125500-Sewer Laboratory Services	$91,467	-	$1,614	$3,595	$8,417	$1,073	-	$10,967	$7,457	$25,264	$30,129	-	-	-	$2,952	$91,467
9999995-PW-Sewer Capital Projects (550)	$153,703	-	$10,322	$22,992	$4,761	$6,864	-	-	$47,696	$42,188	-	-	-	-	$18,880	$153,703
4125800-Sewer Sys CoGen Fuel Cell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4125900-Sewer Capital Engnrng Svs	$78,510	-	$110	$244	$10,792	$73	-	$15,354	$507	$9,050	$42,180	-	-	-	$201	$78,510
4125910-Sewer Plant Construction Support	$24,664	-	$79	$176	$3,105	$52	-	$4,387	$364	$4,306	$12,051	-	-	-	$144	$24,664
4150000-Public Works Public Parking	$283,965	$6,125	$13,948	$31,068	$11,037	$9,275	-	$6,580	$79,076	$65,048	$18,077	-	$18,219	-	$25,512	$283,965
4151000-Public Works Parking Enforcmnt	$204,841	-	$2,278	$5,074	$25,602	$1,515	-	$35,094	$10,526	$24,172	$96,412	-	-	-	$4,167	$204,841
2115100-Workers Compensation	$1,121,075	$22,331	$11,390	$25,371	$12,926	$10,670	$820,434	$10,967	$52,632	$103,391	$30,129	-	-	-	$20,834	$1,121,075
2320300-Unemployment Trust	$2,211	-	$150	$333	$69	$99	-	-	$691	$596	-	-	-	-	$274	$2,211
2320000-Risk Management	$176,026	-	$3,634	$8,094	$18,555	$2,416	-	$24,127	$16,790	$29,480	$66,283	-	-	-	$6,646	$176,026
2320200-Liability Trust	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2315200-Central Store	$124,544	-	$1,429	$3,184	$14,470	$951	-	$19,741	$6,605	$21,318	$54,232	-	-	-	$2,615	$124,544
2215000-Central Garage	$808,337	-	$22,994	$51,217	$68,915	$15,291	-	$83,349	$109,949	$185,586	$228,978	-	-	-	$42,057	$808,337
5200200-PRCS Adm Special Transit Svs	$621,830	-	$7,221	$16,083	$77,369	$5,562	-	$105,832	$33,365	$72,449	$290,742	-	-	-	$13,207	$621,830
4130000-Solid Waste Admin	$60,397	-	$1,100	$2,450	$6,645	$731	-	$8,774	$5,082	$9,502	$24,103	-	-	-	$2,011	$60,397
4130100-Solid Waste Collection	$959,705	-	$32,528	$72,453	$84,054	$21,631	-	$98,703	$150,304	$169,379	$271,158	-	-	-	$59,495	$959,705
4130200-Solid Waste Refuse Disposal	$16,946	-	$712	$1,585	$328	$473	-	-	$3,289	$9,256	-	-	-	-	$1,302	$16,946
4130300-Solid Waste Private Hauler	$142,280	-	$9,883	$22,013	$4,558	$6,572	-	-	$45,665	$35,514	-	-	-	-	$18,076	$142,280
4130400-Solid Waste Street Sweeping	$225,432	-	$5,618	$12,513	$22,539	$3,736	-	$28,514	$25,959	$37,943	$78,335	-	-	-	$10,275	$225,432
4130500-Solid Waste Sundry Gen Govt	$3,001	-	$202	$451	$93	$135	-	-	$935	$815	-	-	-	-	$370	$3,001

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1310000-City Attorney-Claim Management	$239,479	-	$13,510	$30,092	$10,835	$8,984	-	$6,580	$62,427	$64,264	$18,077	-	-	-	$24,710	$239,479
9999992-PW-Capital Projects (420)	$491,366	-	$32,348	$72,053	$14,920	$21,511	-	-	$149,474	$141,894	-	-	-	-	$59,167	$491,366
6015311-RPU Customer Service Call Center	$156,190	-	-	-	$21,483	-	-	$30,708	-	$19,639	$84,360	-	-	-	-	$156,190
6007000-Public Utilities Admin Safety	$59,630	-	$853	$1,901	$6,531	$567	-	$8,774	$3,943	$11,396	$24,103	-	-	-	$1,561	$59,630
5230000-PRCS - Youth Innovation Center	$64,487	-	$995	$2,216	$6,597	$662	-	$8,774	$4,597	$14,724	$24,103	-	-	-	$1,820	$64,487
2815001-Citywide Economic Development Support	$535,244	$40,281	$9,535	$21,238	$23,579	$7,320	-	$27,417	$162,968	$50,461	$75,322	$99,683	-	-	$17,440	$535,244
6213000-Water - Office of Ops Technology	$149	-	-	-	-	-	-	-	-	$149	-	-	-	-	-	$149
2500000-Housing and Human Services Admin	$142,644	-	$1,222	$2,733	$10,266	$31,581	-	$8,774	$1,203	$5,375	$24,103	-	$46,736	$10,177	$476	$142,644
2505000-Homeless Outreach	$174,372	-	$5,120	$11,405	$16,172	$3,405	-	$19,741	$23,973	$30,959	$54,232	-	-	-	$9,366	$174,372
2510000-Neighborhoods	$229,488	-	$503	$1,120	$6,370	$334	$177,617	$8,774	$2,324	$7,423	$24,103	-	-	-	$920	$229,488
2535000-Housing Authority	$559,814	-	$5,013	$11,167	$13,562	$7,724	$405,899	$15,354	$23,140	$26,858	$42,180	-	-	-	$8,917	$559,814
1405000-Marketing and Comm Riv TV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1410000-Marketing and Comm Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1165000-Airport Admin	$151,382	-	$3,457	$7,700	$12,336	$2,299	-	$15,354	$15,974	$39,220	$42,180	-	$6,539	-	$6,323	$151,382
5240000-Arts & Cultural Affairs	$126,696	-	$4,516	$10,058	$2,083	$3,003	-	-	$20,866	$45,842	-	-	$32,069	-	$8,259	$126,696
2nd Alloc Remains	$2,665,211	$279,016	-	-	$202,387	$376,553	-	-	-	$1,807,255	-	-	-	-	-	$2,665,211
Sub Total	$47,202,782	$484,066	$942,941	$2,100,554	$3,877,319	$1,233,051	$5,002,059	$4,828,439	$4,945,177	$7,182,760	$13,264,764	$875,489	$641,616	$131,659	$1,692,887	$47,202,782
Direct Billed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unallocated	$2,665,211	$279,016	-	-	$202,387	$376,553	-	-	-	$1,807,255	-	-	-	-	-	$2,665,211
Claimable Totals	$47,202,782	$484,066	$942,941	$2,100,554	$3,877,319	$1,233,051	$5,002,059	$4,828,439	$4,945,177	$7,182,760	$13,264,764	$875,489	$641,616	$131,659	$1,692,887	$47,202,782

Fiscal Year FY 2026-2028 Y2 Budget
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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

Exhibit B

Service to Service Allocations

Department	Totals	0000001-Building	0100000-Mayor	0200000-City Council	1100000-City Manager	1200000-City Clerk	1300000-City Attorney	2100000-Human Resources	2200000-General Services	2300000-Finance	2400000-Innovation and Technology	2845000-Citywide Property Services	7222100-Non Departmental City Occupancy	7241300-Non Departmental Employee Parking	1400000-Marketing
0000001-Building	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0100000-Mayor	$178,057	$15,845	$1,654	$3,489	$12,775	$19,220	-	$14,951	$22,509	$14,677	$44,159	-	$22,121	$4,451	$2,205
0200000-City Council	$497,281	$27,914	$4,049	$7,220	$28,135	$45,072	$165,890	$33,759	$10,862	$26,585	$99,715	-	$38,972	$4,451	$4,655
1100000-City Manager	$892,524	$58,008	$10,227	$22,802	$32,091	$47,818	$259,813	$34,724	$144,424	$61,492	$102,564	-	$95,092	$8,267	$15,203
1200000-City Clerk	$633,923	$12,973	$15,302	$34,240	$71,470	$302,424	$36,593	$23,149	$12,177	$28,802	$68,376	-	$18,113	$5,087	$5,218
1300000-City Attorney	$1,411,786	-	$20,910	$46,734	$109,689	$420,924	$336,415	$67,518	$111,556	$75,825	$199,430	-	-	$7,631	$15,154
2100000-Human Resources	$1,232,093	$99,374	$7,435	$16,577	$61,719	$49,660	$471,534	$67,518	$27,672	$59,647	$199,430	-	$138,740	$21,621	$11,165
2200000-General Services	$885,032	$47,970	$15,152	$33,779	$63,044	$83,268	$143,936	$67,995	$159,576	$66,693	$176,638	-	-	$3,815	$23,166
2300000-Finance	$1,661,221	$161,104	$13,609	$30,344	$90,462	$91,526	$231,737	$107,477	$219,175	$109,767	$279,202	-	$274,883	$31,796	$20,140
2400000-Innovation and Technology	$1,533,012	$109,253	$20,931	$46,630	$107,337	$35,875	$179,344	$135,991	$93,834	$183,574	$353,276	-	$197,443	$33,067	$36,459
2845000-Citywide Property Services	$387,350	$8,507	$910	$2,027	$8,092	$2,733	$220,798	$10,967	$4,204	$9,815	$30,129	$87,530	-	-	$1,639
7222100-Non Departmental City Occupancy	$7,234	-	-	-	-	-	-	-	-	$7,234	-	-	-	-	-
7241300-Non Departmental Employee Parking	$303	-	-	-	-	-	-	-	-	$303	-	-	-	-	-
1400000-Marketing	$293,528	-	$2,680	$5,969	$28,166	$1,782	-	$38,494	$12,383	$30,210	$105,752	-	$54,999	$8,268	$4,826
Sub Total	$9,613,342	$540,946	$112,859	$249,810	$612,980	$1,100,302	$2,046,060	$602,543	$818,371	$674,624	$1,658,669	$87,530	$840,363	$128,456	$139,829
Direct Billed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unallocated	$2,665,211	$279,016	-	-	$202,387	$376,553	-	-	-	$1,807,255	-	-	-	-	-
Total	$12,278,553	$819,962	$112,859	$249,810	$815,367	$1,476,856	$2,046,060	$602,543	$818,371	$2,481,878	$1,658,669	$87,530	$840,363	$128,456	$139,829
Total CSD Allocated	**$9,613,342**	**$540,946**	**$112,859**	**$249,810**	**$612,980**	**$1,100,302**	**$2,046,060**	**$602,543**	**$818,371**	**$674,624**	**$1,658,669**	**$87,530**	**$840,363**	**$128,456**	**$139,829**

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0000001 Building
Schedule 1.1

Narrative	
Corporate Yard Depreciation-	Not further allocated
City Hall Depreciation-	Allocates the depreciation of City Hall building improvement costs based on the square footage of the City Hall building occupied by a department
Utilities Plaza Depreciation-	Not further allocated

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0000001 Building
Schedule 1.2

Labor Distribution Summary

No Labor Distribution

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0000001 Building
Schedule 1.3

Schedule of costs to be allocated

		Amount	General & Admin	Corporate Yard Depreciation	City Hall Depreciation	Utilities Plaza Depreciation
	Sal Total %		*100.000%*	*0.000%*	*0.000%*	*0.000%*
Wages and Benefits						
Salaries		-	-	-	-	-
Benefits		-	-	-	-	-
Wages and Benefits Subtotal		-	-	-	-	-
Service And Supplies	**DIST**					
Corporate Yard Depreciation	*PROP*	$217,912.00	-	$217,912.00	-	-
City Hall Depreciation	*PROP*	$1,025,012.00	-	-	$1,025,012.00	-
Utilities Plaza Depreciation	*PROP*	$61,104.00	-	-	-	$61,104.00
Services and Supplies Subtotal		$1,304,028.00	-	$217,912.00	$1,025,012.00	$61,104.00
Cost Adjustments						
Cost Adjustments Subtotal		-	-	-	-	-
Reallocate Admin			-	-	-	-
Functional Costs		$1,304,028.00	-	$217,912.00	$1,025,012.00	$61,104.00
	Exp Total %		*0.000%*	*16.711%*	*78.604%*	*4.686%*

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0000001 Building
Schedule 1.4

Service to Service Costs

Department		First Incoming	Second Incoming	Corporate Yard Depreciation	City Hall Depreciation	Utilities Plaza Depreciation
	Subtotals	-	-			
Functional Costs		$1,304,028.00		$217,912.00	$1,025,012.00	$61,104.00
Total Allocated Costs		$1,304,028.00		$217,912.00	$1,025,012.00	$61,104.00

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0000001 Building
Schedule 1.5.1

Detail Allocation - City Hall Depreciation

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**1,490**	1.546%	$15,844.51	-	$15,844.51	-	$15,844.51
0200000-City Council	**2,625**	2.723%	$27,913.98	-	$27,913.98	-	$27,913.98
1100000-City Manager	**5,455**	5.659%	$58,007.91	-	$58,007.91	-	$58,007.91
1200000-City Clerk	**1,220**	1.266%	$12,973.35	-	$12,973.35	-	$12,973.35
2100000-Human Resources	**9,345**	9.695%	$99,373.77	-	$99,373.77	-	$99,373.77
2200000-General Services	**4,511**	4.680%	$47,969.51	-	$47,969.51	-	$47,969.51
2300000-Finance	**15,150**	15.717%	$161,103.54	-	$161,103.54	-	$161,103.54
2400000-Innovation and Technology	**10,274**	10.659%	$109,252.66	-	$109,252.66	-	$109,252.66
2845000-Citywide Property Services	**800**	0.830%	$8,507.12	-	$8,507.12	-	$8,507.12
2800001-Community Development	**2,891**	2.999%	$30,742.60	-	$30,742.60	-	$30,742.60
2810000-Planning	**6,967**	7.228%	$74,086.36	-	$74,086.36	-	$74,086.36
2825000-Building and Safety	**6,125**	6.354%	$65,132.62	-	$65,132.62	-	$65,132.62
2840000-Code Enforcement	**3,000**	3.112%	$31,901.69	-	$31,901.69	-	$31,901.69
3505000-Fire Prevention	**1,256**	1.303%	$13,356.18	-	$13,356.18	-	$13,356.18
4100000-Public Works Administration	**3,980**	4.129%	$42,322.91	-	$42,322.91	-	$42,322.91
4115000-Public Works City Engineering Services	**9,055**	9.394%	$96,289.94	-	$96,289.94	-	$96,289.94
4120000-Public Works Traffic Engineering	**1,367**	1.418%	$14,536.54	-	$14,536.54	-	$14,536.54
2805000-Sucessor Agency	**2,901**	3.010%	$30,848.94	-	$30,848.94	-	$30,848.94
6015000-Public Utilities Admn Customer Service	**1,515**	1.572%	$16,110.35	-	$16,110.35	-	$16,110.35
4150000-Public Works Public Parking	**576**	0.598%	$6,125.12	-	$6,125.12	-	$6,125.12
2115100-Workers Compensation	**2,100**	2.179%	$22,331.18	-	$22,331.18	-	$22,331.18
2815001-Citywide Economic Development	**3,788**	3.930%	$40,281.20	-	$40,281.20	-	$40,281.20
Subtotals	**96,391**	100.000%	$1,025,012.00	-	$1,025,012.00	-	$1,025,012.00
Direct Billed					-		-
Total Full Functional Cost					$1,025,012.00		$1,025,012.00

Allocation Basis: FY City Hall Occupancy

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0000001 Building
Schedule 1.6

Summary of Allocated Costs

Department	Total	City Hall Depreciation	Corporate Yard Depreciation	Utilities Plaza Depreciation
0100000-Mayor	$15,844.51	$15,844.51	-	-
0200000-City Council	$27,913.98	$27,913.98	-	-
1100000-City Manager	$58,007.91	$58,007.91	-	-
1200000-City Clerk	$12,973.35	$12,973.35	-	-
2100000-Human Resources	$99,373.77	$99,373.77	-	-
2200000-General Services	$47,969.51	$47,969.51	-	-
2300000-Finance	$161,103.54	$161,103.54	-	-
2400000-Innovation and Technology	$109,252.66	$109,252.66	-	-
2845000-Citywide Property Services	$8,507.12	$8,507.12	-	-
Subtotal for CSD	$540,946.36	$540,946.36	-	-
2800001-Community Development	$30,742.60	$30,742.60	-	-
2810000-Planning	$74,086.36	$74,086.36	-	-
2825000-Building and Safety	$65,132.62	$65,132.62	-	-
2840000-Code Enforcement	$31,901.69	$31,901.69	-	-
3505000-Fire Prevention	$13,356.18	$13,356.18	-	-
4100000-Public Works Administration	$42,322.91	$42,322.91	-	-
4115000-Public Works City Engineering Services	$96,289.94	$96,289.94	-	-
4120000-Public Works Traffic Engineering	$14,536.54	$14,536.54	-	-
2805000-Sucessor Agency	$30,848.94	$30,848.94	-	-
6015000-Public Utilities Admn Customer Service	$16,110.35	$16,110.35	-	-
4150000-Public Works Public Parking	$6,125.12	$6,125.12	-	-
2115100-Workers Compensation	$22,331.18	$22,331.18	-	-
2815001-Citywide Economic Development	$40,281.20	$40,281.20	-	-
Alloc Remains	$279,016.00	-	$217,912.00	$61,104.00
Totals	$1,304,028.00	$1,025,012.00	-	-
Direct Billed	-	-	-	-
Total Full Functional Cost	$1,304,028.00	$1,025,012.00	-	-

Fiscal Year FY 2026-2028 Y2 Budget
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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0000001 Building
Schedule 1.6

Summary of Allocated Costs (continued)

Department	Total	City Hall Depreciation	Corporate Yard Depreciation	Utilities Plaza Depreciation
Less Direct Billed	-	-	-	-
Less CSD Amounts	($540,946.36)	($540,946.36)	-	-
Total Receiving Department Allocation	$484,065.64	$484,065.64	-	-

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0100000 Mayor
Narrative **Schedule 2.1**

Legislative Support- Allocates the cost of Mayor Legislative Support based on the number of agenda items per department

Citywide Support- Allocates the cost of Mayor Citywide Support based on the Net Expenditures

Fiscal Year FY 2026-2028 Y2 Budget
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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0100000 Mayor
Schedule 2.2

Labor Distribution Summary

No Labor Distribution

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0100000 Mayor
Schedule 2.3

Schedule of costs to be allocated

		Amount	General & Admin	Legislative Support	Citywide Support
Sal Total %				*0.000%*	*0.000%*
Wages and Benefits					
Salaries		-	-	-	-
Benefits		-	-	-	-
Wages and Benefits Subtotal		-	-	-	-
Service And Supplies	**DIST**				
411100 - Salaries - Regular	*PROP*	$491,604.00	-	$24,581.00	$467,023.00
411116 - Salaries-Addtl Pay Non-PERS	*PROP*	$4,522.00	-	$225.00	$4,297.00
411510 - Accrued Payroll	*PROP*	($204.00)	-	($11.00)	($193.00)
412210 - Workers Compensation Ins	*PROP*	$9,524.00	-	$477.00	$9,047.00
412220 - Health Insurance	*PROP*	$56,948.00	-	$2,848.00	$54,100.00
412222 - Dental Insurance	*PROP*	$1,261.00	-	$63.00	$1,198.00
412230 - Life Insurance	*PROP*	$2,736.00	-	$136.00	$2,600.00
412240 - Unemployment Insurance	*PROP*	$415.00	-	$21.00	$394.00
412250 - Disability Insurance	*PROP*	$143.00	-	$8.00	$135.00
412320 - Medicare OASDI	*PROP*	$8,808.00	-	$439.00	$8,369.00
412330 - City Retirement Plan	*PROP*	$1,006.00	-	$50.00	$956.00
412400 - Deferred Compensation	*PROP*	$5,775.00	-	$289.00	$5,486.00
412500 - Automobile/Expense Allowance	*PROP*	$6,300.00	-	$315.00	$5,985.00
412515 - HA Meeting Compensation	*PROP*	-	-	-	-
422100 - Telephone	*PROP*	$64.00	-	$3.00	$61.00
422120 - Telephone - Cellular	*PROP*	$3,672.00	-	$184.00	$3,488.00
423500 - Vehicle Usage Reimb Employe	*PROP*	$1,596.00	-	$80.00	$1,516.00
425200 - Periodicals & Dues	*PROP*	$20,360.00	-	$1,019.00	$19,341.00
425400 - General Office Expense	*PROP*	$3,455.00	-	$174.00	$3,281.00
425500 - Postage	*PROP*	$275.00	-	$14.00	$261.00
425600 - Central Printing Charges	*PROP*	$63.00	-	$3.00	$60.00
425610 - Outside Printing Expense	*PROP*	$1,712.00	-	$87.00	$1,625.00
425800 - Computer Equip Purc Undr $50	*PROP*	$5,271.00	-	$264.00	$5,007.00
426800 - Special Department Supplies	*PROP*	$1,682.00	-	$84.00	$1,598.00
427100 - Travel & Meeting Expense	*PROP*	$7,671.00	-	$383.00	$7,288.00
427110 - Mayor C Mgr D/Head Travel Mt	*PROP*	$4,584.00	-	$229.00	$4,355.00
428400 - Liability Insurance	*PROP*	$12,674.00	-	$635.00	$12,039.00
450006 - Sister Cities	*PROP*	$6,390.00	-	$319.00	$6,071.00
450051 - Human Relations Commission	*PROP*	$9,369.00	-	$468.00	$8,901.00
450358 - Multicultural Forum	*PROP*	$494.00	-	$26.00	$468.00
450502 - Connect with the Mayor	*PROP*	-	-	-	-
453927 - Homelessness Part Dev	*PROP*	$5,241.00	-	$263.00	$4,978.00
884101 - Interfund Services from 101 Fd	*PROP*	$32.00	-	$3.00	$29.00
453928 - Big TentTour	*PROP*	$3,194.00	-	$159.00	$3,035.00

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453931 - Art Project	*PROP*	$7,238.00	-	$363.00	$6,875.00
412317 - PERS Normal - Misc	*PROP*	-	-	-	-
412318 - PERS UAL - Misc	*PROP*	-	-	-	-
450370 - Long Night of Arts/Innov	*PROP*	-	-	-	-
456022 - Commty Supprt Outrch/Educatr	*PROP*	$15,642.00	-	$782.00	$14,860.00
453925 - College Council of Riverside	*PROP*	$4,838.00	-	$241.00	$4,597.00
411110 - Salaries-Part Time Non-Bene	*PROP*	$23,048.00	-	$1,153.00	$21,895.00
411105 - Salaries - Non-Productive	*PROP*	-	-	-	-
411115 - Salaries-Additional Pay PERS	*PROP*	$582.00	-	$30.00	$552.00
411210 - Vacation	*PROP*	$9,446.00	-	$473.00	$8,973.00
411220 - Holidays & Special Days Off	*PROP*	$25,581.00	-	$1,279.00	$24,302.00
411240 - Sick Leave	*PROP*	$12,795.00	-	$639.00	$12,156.00
411292 - Administrative Leave	*PROP*	$9,642.00	-	$482.00	$9,160.00
411410 - Vacation Payoffs	*PROP*	$9,848.00	-	$492.00	$9,356.00
412310 - PERS Retirement	*PROP*	$76,568.00	-	$3,828.00	$72,740.00
413120 - Overtime At 1.5 Rate	*PROP*	$27.00	-	$1.00	$26.00
421000 - Professional Services	*PROP*	$86.00	-	$4.00	$82.00
450008 - Model Deaf Community Prograr	*PROP*	-	-	-	-
421001 - Prof Services/Internal	*PROP*	$15,432.00	-	$772.00	$14,660.00
423400 - Motor Pool Equipment Rental	*PROP*	$227.00	-	$12.00	$215.00
411111 - Salaries-Part Time Benefitted	*PROP*	$6,615.00	-	$331.00	$6,284.00
411280 - Jury Duty	*PROP*	$1,089.00	-	$55.00	$1,034.00
411502 - Salaries - Grant Benefits	*PROP*	($1,434.00)	-	($71.00)	($1,363.00)
894215 - Interfund Services to 215 Fund	*PROP*	($18,513.00)	-	($927.00)	($17,586.00)
411260 - Bereavement Leave	*PROP*	$1,799.00	-	$91.00	$1,708.00
425700 - Software Purchase/Licensing	*PROP*	$492.00	-	$24.00	$468.00
450052 - Commission of Disabilities	*PROP*	$59.00	-	$3.00	$56.00
Services and Supplies Subtotal		$877,744.00	-	$43,895.00	$833,849.00
Cost Adjustments					
Cost Adjustments Subtotal		-	-	-	-
Reallocate Admin			-	-	-
Functional Costs		$877,744.00	-	$43,895.00	$833,849.00
	Exp Total %		*0.000%*	*5.001%*	*94.999%*

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Full Cost

0100000 Mayor
Schedule 2.4

Service to Service Costs

Department	First Incoming	Second Incoming	Legislative Support	Citywide Support
0000001-Building	$15,844.51	-	$792.37	$15,052.14
0100000-Mayor	-	$1,654.44	$82.74	$1,571.70
0200000-City Council	-	$3,488.70	$174.47	$3,314.24
1100000-City Manager	-	$12,775.22	$638.87	$12,136.34
1200000-City Clerk	-	$19,220.49	$961.20	$18,259.29
2100000-Human Resources	-	$14,950.52	$747.66	$14,202.86
2200000-General Services	-	$22,508.78	$1,125.64	$21,383.14
2300000-Finance	-	$14,677.05	$733.98	$13,943.07
2400000-Innovation and Technology	-	$44,159.44	$2,208.36	$41,951.07
7222100-Non Departmental City Occupancy	-	$22,121.26	$1,106.26	$21,015.00
7241300-Non Departmental Employee Parking	-	$4,451.37	$222.61	$4,228.76
1400000-Marketing	-	$2,204.74	$110.26	$2,094.48
Subtotals	$15,844.51	$162,211.99	$8,904.41	$169,152.09
Functional Costs	$877,744.00		$43,895.00	$833,849.00
Total Allocated Costs	$1,055,800.50		$52,799.41	$1,003,001.09

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0100000 Mayor
Schedule 2.5.1

Detail Allocation - Legislative Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**16**	1.384%	$618.51	-	$618.51	-	$618.51
0200000-City Council	**32**	2.768%	$1,237.02	-	$1,237.02	$227.71	$1,464.73
1100000-City Manager	**39**	3.374%	$1,507.62	-	$1,507.62	$277.52	$1,785.14
1200000-City Clerk	**271**	23.443%	$10,476.02	-	$10,476.02	$1,928.39	$12,404.41
1300000-City Attorney	**273**	23.616%	$10,553.33	-	$10,553.33	$1,942.62	$12,495.95
2100000-Human Resources	**27**	2.336%	$1,043.74	-	$1,043.74	$192.13	$1,235.86
2200000-General Services	**50**	4.325%	$1,932.84	-	$1,932.84	$355.79	$2,288.64
2300000-Finance	**53**	4.585%	$2,048.82	-	$2,048.82	$377.14	$2,425.95
2400000-Innovation and Technology	**15**	1.298%	$579.85	-	$579.85	$106.74	$686.59
2800001-Community Development	**74**	6.401%	$2,860.61	-	$2,860.61	$526.57	$3,387.18
3105000-Police Adminstrative Services	**30**	2.595%	$1,159.71	-	$1,159.71	$213.47	$1,373.18
3500000-Fire Administration	**34**	2.941%	$1,314.33	-	$1,314.33	$241.94	$1,556.27
4100000-Public Works Administration	**87**	7.526%	$3,363.15	-	$3,363.15	$619.08	$3,982.23
5130000-Library Administration	**21**	1.817%	$811.79	-	$811.79	$149.43	$961.23
5215000-PRCS Parks	**58**	5.017%	$2,242.10	-	$2,242.10	$412.72	$2,654.82
5305000-Museum Facilities and Operations	**9**	0.779%	$347.91	-	$347.91	$64.04	$411.95
2805000-Sucessor Agency	**6**	0.519%	$231.94	-	$231.94	$42.69	$274.64
6000000-Public Utilities Admin Management	**37**	3.201%	$1,430.30	-	$1,430.30	$263.29	$1,693.59
2500000-Housing and Human Services Admin	**21**	1.817%	$811.79	-	$811.79	$149.43	$961.23
2535000-Housing Authority	**3**	0.260%	$115.97	-	$115.97	$21.35	$137.32
Subtotals	**1,156**	100.000%	$44,687.37	-	$44,687.37	$8,112.04	$52,799.41
Direct Billed					-		-
Total Full Functional Cost					$44,687.37		$52,799.41

Allocation Basis: Number of Agenda Items by Section

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0100000 Mayor
Schedule 2.5.2

Detail Allocation - Citywide Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	$1,035.93	-	$1,035.93	-	$1,035.93
0200000-City Council	**1,764,839**	0.258%	$2,187.03	-	$2,187.03	$397.49	$2,584.53
1100000-City Manager	**5,764,340**	0.841%	$7,143.32	-	$7,143.32	$1,298.30	$8,441.62
1200000-City Clerk	**1,978,363**	0.289%	$2,451.64	-	$2,451.64	$445.59	$2,897.22
1300000-City Attorney	**5,745,709**	0.839%	$7,120.23	-	$7,120.23	$1,294.11	$8,414.34
2100000-Human Resources	**4,233,349**	0.618%	$5,246.07	-	$5,246.07	$953.48	$6,199.55
2200000-General Services	**8,783,661**	1.282%	$10,884.94	-	$10,884.94	$1,978.34	$12,863.28
2300000-Finance	**7,636,439**	1.115%	$9,463.27	-	$9,463.27	$1,719.95	$11,183.23
2400000-Innovation and Technology	**13,823,627**	2.018%	$17,130.59	-	$17,130.59	$3,113.49	$20,244.09
2845000-Citywide Property Services	**621,302**	0.091%	$769.93	-	$769.93	$139.94	$909.87
1400000-Marketing	**1,829,847**	0.267%	$2,267.59	-	$2,267.59	$412.14	$2,679.73
2800001-Community Development	**1,622,270**	0.237%	$2,010.36	-	$2,010.36	$365.38	$2,375.74
2810000-Planning	**2,703,373**	0.395%	$3,350.09	-	$3,350.09	$608.88	$3,958.97
2825000-Building and Safety	**3,596,295**	0.525%	$4,456.62	-	$4,456.62	$809.99	$5,266.61
2840000-Code Enforcement	**3,283,235**	0.479%	$4,068.67	-	$4,068.67	$739.48	$4,808.15
3100000-Office of the Police Chief	**5,027,813**	0.734%	$6,230.59	-	$6,230.59	$1,132.41	$7,363.01
3101000-Police Community Services Bureau	**2,274,221**	0.332%	$2,818.27	-	$2,818.27	$512.22	$3,330.50
3102000-Police Support Service	**9,592,476**	1.400%	$11,887.24	-	$11,887.24	$2,160.51	$14,047.75
3105000-Police Adminstrative Services	**6,401,046**	0.934%	$7,932.34	-	$7,932.34	$1,441.71	$9,374.05
3110000-Police Communications	**5,593,985**	0.817%	$6,932.21	-	$6,932.21	$1,259.93	$8,192.14
3115000-Police Field Operations	**61,939,414**	9.042%	$76,756.91	-	$76,756.91	$13,950.61	$90,707.51
3120000-Police Aviation Unit	**3,340,155**	0.488%	$4,139.21	-	$4,139.21	$752.30	$4,891.51
3125000-Police Special Operations	**21,991,900**	3.210%	$27,252.93	-	$27,252.93	$4,953.23	$32,206.16
3130000-Police Central Investigations	**10,992,246**	1.605%	$13,621.87	-	$13,621.87	$2,475.78	$16,097.65
3135000-Police Special Investigations	**6,854,859**	1.001%	$8,494.72	-	$8,494.72	$1,543.92	$10,038.64
3195000-Police Capital	**23,112**	0.003%	$28.64	-	$28.64	$5.21	$33.85
3500000-Fire Administration	**2,636,176**	0.385%	$3,266.82	-	$3,266.82	$593.75	$3,860.56
3505000-Fire Prevention	**1,498,713**	0.219%	$1,857.24	-	$1,857.24	$337.55	$2,194.80
3510000-Fire Operations	**64,526,694**	9.420%	$79,963.13	-	$79,963.13	$14,533.34	$94,496.47
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	$3,597.53	-	$3,597.53	$653.85	$4,251.38
3515000-Fire Special Services	**699,676**	0.102%	$867.06	-	$867.06	$157.59	$1,024.64
3520000-Fire Training	**1,384,128**	0.202%	$1,715.25	-	$1,715.25	$311.75	$2,026.99
3595000-Fire Capital	**5,806**	0.001%	$7.19	-	$7.19	$1.31	$8.50
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	$14.81	-	$14.81	$2.69	$17.50
4110000-Public Works Streets Admin	**587,380**	0.086%	$727.90	-	$727.90	$132.30	$860.19
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	$6,068.15	-	$6,068.15	$1,102.89	$7,171.03
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	$13,378.69	-	$13,378.69	$2,431.58	$15,810.27
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	$255.83	-	$255.83	$46.50	$302.33
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	$1,668.27	-	$1,668.27	$303.21	$1,971.48
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	$3,231.55	-	$3,231.55	$587.34	$3,818.89
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	$2,880.05	-	$2,880.05	$523.45	$3,403.50
5130000-Library Administration	**2,419,485**	0.353%	$2,998.29	-	$2,998.29	$544.94	$3,543.23

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5135000-Library Neighborhood Services	**6,821,049**	0.996%	$8,452.82	-	$8,452.82	$1,536.30	$9,989.12
5200000-PRCS Administration	**3,029,650**	0.442%	$3,754.42	-	$3,754.42	$682.37	$4,436.79
5205000-PRCS Recreation	**9,574,605**	1.398%	$11,865.10	-	$11,865.10	$2,156.49	$14,021.58
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	$576.12	-	$576.12	$104.71	$680.83
5215000-PRCS Parks	**14,699,052**	2.146%	$18,215.44	-	$18,215.44	$3,310.67	$21,526.11
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	$852.10	-	$852.10	$154.87	$1,006.97
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	$2,843.03	-	$2,843.03	$516.72	$3,359.76
2805000-Sucessor Agency	**386,974**	0.056%	$479.55	-	$479.55	$87.16	$566.71
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	$344.62	-	$344.62	$62.64	$407.26
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	$2,168.64	-	$2,168.64	$394.15	$2,562.80
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	$153.32	-	$153.32	$27.87	$181.18
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	$18,524.76	-	$18,524.76	$3,366.89	$21,891.65
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	$2,383.03	-	$2,383.03	$433.12	$2,816.15
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	$614.66	-	$614.66	$111.72	$726.38
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	$1,258.65	-	$1,258.65	$228.76	$1,487.41
6004000-Public Utilities Business Support	**2,769,439**	0.404%	$3,431.96	-	$3,431.96	$623.76	$4,055.72
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	$1,075.97	-	$1,075.97	$195.56	$1,271.53
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	$3,401.76	-	$3,401.76	$618.27	$4,020.03
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	$7,917.44	-	$7,917.44	$1,439.00	$9,356.44
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	$1,675.02	-	$1,675.02	$304.44	$1,979.46
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	$418.57	-	$418.57	$76.08	$494.64
6100000-Electric Operations	**10,280,757**	1.501%	$12,740.18	-	$12,740.18	$2,315.53	$15,055.71
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	$22,279.83	-	$22,279.83	$4,049.37	$26,329.20
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	$12,093.56	-	$12,093.56	$2,198.01	$14,291.57
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	$12,518.22	-	$12,518.22	$2,275.19	$14,793.41
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	$1,183.17	-	$1,183.17	$215.04	$1,398.21
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	$981.30	-	$981.30	$178.35	$1,159.65
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	$8,317.86	-	$8,317.86	$1,511.77	$9,829.63
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	$2,637.72	-	$2,637.72	$479.41	$3,117.12
6130000-Elec Capital Projects	**26,409,325**	3.855%	$32,727.11	-	$32,727.11	$5,948.17	$38,675.28
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	$9,953.53	-	$9,953.53	$1,809.06	$11,762.59
6200000-Water Production and Operations	**22,939,223**	3.349%	$28,426.87	-	$28,426.87	$5,166.60	$33,593.47
6205000-Water Field Operations	**14,714,728**	2.148%	$18,234.87	-	$18,234.87	$3,314.20	$21,549.06
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	$12,265.73	-	$12,265.73	$2,229.30	$14,495.03
6230000-Water Capital Projects	**81,605**	0.012%	$101.13	-	$101.13	$18.38	$119.51
6220200-Water Conservation	**794,532**	0.116%	$984.60	-	$984.60	$178.95	$1,163.56
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	$8,694.39	-	$8,694.39	$1,580.21	$10,274.60
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	$7,615.71	-	$7,615.71	$1,384.16	$8,999.87
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	$20,140.48	-	$20,140.48	$3,660.54	$23,801.02
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	$1,629.35	-	$1,629.35	$296.13	$1,925.48
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	$3,900.64	-	$3,900.64	$708.94	$4,609.58
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	$1,561.23	-	$1,561.23	$283.75	$1,844.98
4125420-Sewer SCADA and SPL	**696,934**	0.102%	$863.66	-	$863.66	$156.97	$1,020.63
4125430-Sewer Warehouse	**180,076**	0.026%	$223.15	-	$223.15	$40.56	$263.71
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	$1,365.66	-	$1,365.66	$248.21	$1,613.87
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	$8,734.55	-	$8,734.55	$1,587.51	$10,322.06
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	$92.78	-	$92.78	$16.86	$109.65
4125910-Sewer Plant Construction Support	**53,824**	0.008%	$66.70	-	$66.70	$12.12	$78.82

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

4150000-Public Works Public Parking	**9,524,304**	1.390%	$11,802.76	-	$11,802.76	$2,145.16	$13,947.92
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	$1,927.69	-	$1,927.69	$350.36	$2,278.05
2115100-Workers Compensation	**7,777,836**	1.135%	$9,638.49	-	$9,638.49	$1,751.80	$11,390.29
2320300-Unemployment Trust	**102,133**	0.015%	$126.57	-	$126.57	$23.00	$149.57
2320000-Risk Management	**2,481,236**	0.362%	$3,074.81	-	$3,074.81	$558.85	$3,633.66
2315200-Central Store	**976,107**	0.142%	$1,209.62	-	$1,209.62	$219.85	$1,429.47
2215000-Central Garage	**15,701,352**	2.292%	$19,457.52	-	$19,457.52	$3,536.41	$22,993.93
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	$6,110.13	-	$6,110.13	$1,110.52	$7,220.65
4130000-Solid Waste Admin	**750,939**	0.110%	$930.58	-	$930.58	$169.13	$1,099.72
4130100-Solid Waste Collection	**22,211,459**	3.242%	$27,525.01	-	$27,525.01	$5,002.68	$32,527.69
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	$602.33	-	$602.33	$109.47	$711.80
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	$8,362.60	-	$8,362.60	$1,519.91	$9,882.51
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	$4,753.79	-	$4,753.79	$864.00	$5,617.80
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	$171.23	-	$171.23	$31.12	$202.35
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	$11,432.08	-	$11,432.08	$2,077.79	$13,509.87
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	$27,372.93	-	$27,372.93	$4,975.05	$32,347.98
6007000-Public Utilities Admin Safety	**582,722**	0.085%	$722.12	-	$722.12	$131.25	$853.37
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	$841.86	-	$841.86	$153.01	$994.86
2815001-Citywide Economic Development	**6,510,858**	0.950%	$8,068.42	-	$8,068.42	$1,466.44	$9,534.86
2500000-Housing and Human Services Admin	**177,738**	0.026%	$220.26	-	$220.26	$40.03	$260.29
2505000-Homeless Outreach	**3,496,498**	0.510%	$4,332.95	-	$4,332.95	$787.52	$5,120.47
2510000-Neighborhoods	**343,428**	0.050%	$425.58	-	$425.58	$77.35	$502.94
2535000-Housing Authority	**3,329,012**	0.486%	$4,125.40	-	$4,125.40	$749.79	$4,875.19
1165000-Airport Admin	**2,360,627**	0.345%	$2,925.35	-	$2,925.35	$531.68	$3,457.03
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	$3,821.17	-	$3,821.17	$694.50	$4,515.67
Subtotals	**685,025,514**	100.000%	$848,901.14	-	$848,901.14	$154,099.95	$1,003,001.09
Direct Billed					-		-
Total Full Functional Cost					$848,901.14		$1,003,001.09

Allocation Basis: Net Expenditures by Section

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0100000 Mayor
Schedule 2.6

Summary of Allocated Costs

Department	Total	Legislative Support	Citywide Support
0100000-Mayor	$1,654.44	$618.51	$1,035.93
0200000-City Council	$4,049.26	$1,464.73	$2,584.53
1100000-City Manager	$10,226.76	$1,785.14	$8,441.62
1200000-City Clerk	$15,301.63	$12,404.41	$2,897.22
1300000-City Attorney	$20,910.29	$12,495.95	$8,414.34
2100000-Human Resources	$7,435.41	$1,235.86	$6,199.55
2200000-General Services	$15,151.92	$2,288.64	$12,863.28
2300000-Finance	$13,609.18	$2,425.95	$11,183.23
2400000-Innovation and Technology	$20,930.68	$686.59	$20,244.09
2845000-Citywide Property Services	$909.87	-	$909.87
1400000-Marketing	$2,679.73	-	$2,679.73
Subtotal for CSD	$112,859.15	$35,405.78	$77,453.37
2800001-Community Development	$5,762.92	$3,387.18	$2,375.74
2810000-Planning	$3,958.97	-	$3,958.97
2825000-Building and Safety	$5,266.61	-	$5,266.61
2840000-Code Enforcement	$4,808.15	-	$4,808.15
3100000-Office of the Police Chief	$7,363.01	-	$7,363.01
3101000-Police Community Services Bureau	$3,330.50	-	$3,330.50
3102000-Police Support Service	$14,047.75	-	$14,047.75
3105000-Police Adminstrative Services	$10,747.23	$1,373.18	$9,374.05
3110000-Police Communications	$8,192.14	-	$8,192.14
3115000-Police Field Operations	$90,707.51	-	$90,707.51
3120000-Police Aviation Unit	$4,891.51	-	$4,891.51
3125000-Police Special Operations	$32,206.16	-	$32,206.16
3130000-Police Central Investigations	$16,097.65	-	$16,097.65
3135000-Police Special Investigations	$10,038.64	-	$10,038.64
3195000-Police Capital	$33.85	-	$33.85

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For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0100000 Mayor
Schedule 2.6

Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Citywide Support
3500000-Fire Administration	$5,416.83	$1,556.27	$3,860.56
3505000-Fire Prevention	$2,194.80	-	$2,194.80
3510000-Fire Operations	$94,496.47	-	$94,496.47
3510100-Fire Operation Paramedic Program	$4,251.38	-	$4,251.38
3515000-Fire Special Services	$1,024.64	-	$1,024.64
3520000-Fire Training	$2,026.99	-	$2,026.99
3595000-Fire Capital	$8.50	-	$8.50
4100000-Public Works Administration	$3,982.23	$3,982.23	-
4100200-Public Works Sundry Gen Govt	$17.50	-	$17.50
4110000-Public Works Streets Admin	$860.19	-	$860.19
4110100-Public Works Streets Maintenance	$7,171.03	-	$7,171.03
4110110-Public Works Forestry and Landscape	$15,810.27	-	$15,810.27
4110300-Public Works Storm Drain Maintenance	$302.33	-	$302.33
4110400-Public Wrk Signals Maintenance	$1,971.48	-	$1,971.48
4115000-Public Works City Engineering Services	$3,818.89	-	$3,818.89
4120000-Public Works Traffic Engineering	$3,403.50	-	$3,403.50
5130000-Library Administration	$4,504.46	$961.23	$3,543.23
5135000-Library Neighborhood Services	$9,989.12	-	$9,989.12
5200000-PRCS Administration	$4,436.79	-	$4,436.79
5205000-PRCS Recreation	$14,021.58	-	$14,021.58
5210000-PRCS Janet Goeske Center	$680.83	-	$680.83
5215000-PRCS Parks	$24,180.92	$2,654.82	$21,526.11
5215400-PRCS Fairmount Park Golf Course	$1,006.97	-	$1,006.97
5305000-Museum Facilities and Operations	$3,771.71	$411.95	$3,359.76
2805000-Sucessor Agency	$841.34	$274.64	$566.71
9999991-Public Works Capital Improv Storm	$407.26	-	$407.26
5200111-PRCS Admin Plan and Design Park	$2,562.80	-	$2,562.80
9999993-PW-Cap Imp-Street Projects (433)	$181.18	-	$181.18

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0100000 Mayor
Schedule 2.6

Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Citywide Support
6000000-Public Utilities Admin Management	$23,585.24	$1,693.59	$21,891.65
6000030-Public Utilities Admin Mission Square	$2,816.15	-	$2,816.15
6002000-Public Utilities Work Force Developmnt	$726.38	-	$726.38
6003000-Public Utilities Office Ops Technology	$1,487.41	-	$1,487.41
6004000-Public Utilities Business Support	$4,055.72	-	$4,055.72
6005000-Public Utilities Admin CIS Util Bill	$1,271.53	-	$1,271.53
6010000-Public Utilities Admin Field Services	$4,020.03	-	$4,020.03
6015000-Public Utilities Admn Customer Service	$9,356.44	-	$9,356.44
6020000-Public Utilities Admin Customer	$1,979.46	-	$1,979.46
6025000-Legislative and Regulatory Risk	$494.64	-	$494.64
6100000-Electric Operations	$15,055.71	-	$15,055.71
6105000-Electric Prod and Oper Field Ops	$26,329.20	-	$26,329.20
6110000-Energy Deliv Engineering	$14,291.57	-	$14,291.57
6120000-Elec Power Supply Operation	$14,793.41	-	$14,793.41
6120110-SONGS Power and Energy Purch	$1,398.21	-	$1,398.21
6120120-SPRINGS Power and Energy Purch	$1,159.65	-	$1,159.65
6120130-RERC Acorn Generating Plant	$9,829.63	-	$9,829.63
6120140-Clearwater Generating Plant	$3,117.12	-	$3,117.12
6130000-Elec Capital Projects	$38,675.28	-	$38,675.28
6020100-Public Utilities Adm Market Pub Benefit	$11,762.59	-	$11,762.59
6200000-Water Production and Operations	$33,593.47	-	$33,593.47
6205000-Water Field Operations	$21,549.06	-	$21,549.06
6210000-Wtr Engineering and Resources	$14,495.03	-	$14,495.03
6230000-Water Capital Projects	$119.51	-	$119.51
6220200-Water Conservation	$1,163.56	-	$1,163.56
4125000-Sewer Systems Admin and Reg Compl	$10,274.60	-	$10,274.60
4125100-Sewer Collection System Maint	$8,999.87	-	$8,999.87
4125200-Sewer Systems Treatment	$23,801.02	-	$23,801.02

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0100000 Mayor
Schedule 2.6

Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Citywide Support
4125300-Sewer Environmental Compl	$1,925.48	-	$1,925.48
4125400-Sewer Sys Plant Maintenance	$4,609.58	-	$4,609.58
4125410-Sewer Electrical and Instrum	$1,844.98	-	$1,844.98
4125420-Sewer SCADA and SPL	$1,020.63	-	$1,020.63
4125430-Sewer Warehouse	$263.71	-	$263.71
4125500-Sewer Laboratory Services	$1,613.87	-	$1,613.87
9999995-PW-Sewer Capital Projects (550)	$10,322.06	-	$10,322.06
4125900-Sewer Capital Engnrng Svs	$109.65	-	$109.65
4125910-Sewer Plant Construction Support	$78.82	-	$78.82
4150000-Public Works Public Parking	$13,947.92	-	$13,947.92
4151000-Public Works Parking Enforcmnt	$2,278.05	-	$2,278.05
2115100-Workers Compensation	$11,390.29	-	$11,390.29
2320300-Unemployment Trust	$149.57	-	$149.57
2320000-Risk Management	$3,633.66	-	$3,633.66
2315200-Central Store	$1,429.47	-	$1,429.47
2215000-Central Garage	$22,993.93	-	$22,993.93
5200200-PRCS Adm Special Transit Svs	$7,220.65	-	$7,220.65
4130000-Solid Waste Admin	$1,099.72	-	$1,099.72
4130100-Solid Waste Collection	$32,527.69	-	$32,527.69
4130200-Solid Waste Refuse Disposal	$711.80	-	$711.80
4130300-Solid Waste Private Hauler	$9,882.51	-	$9,882.51
4130400-Solid Waste Street Sweeping	$5,617.80	-	$5,617.80
4130500-Solid Waste Sundry Gen Govt	$202.35	-	$202.35
1310000-City Attorney-Claim Management	$13,509.87	-	$13,509.87
9999992-PW-Capital Projects (420)	$32,347.98	-	$32,347.98
6007000-Public Utilities Admin Safety	$853.37	-	$853.37
5230000-PRCS - Youth Innovation Center	$994.86	-	$994.86
2815001-Citywide Economic Development	$9,534.86	-	$9,534.86

Fiscal Year FY 2026-2028 Y2 Budget
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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0100000 Mayor
Schedule 2.6

Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Citywide Support
2500000-Housing and Human Services Admin	$1,221.52	$961.23	$260.29
2505000-Homeless Outreach	$5,120.47	-	$5,120.47
2510000-Neighborhoods	$502.94	-	$502.94
2535000-Housing Authority	$5,012.51	$137.32	$4,875.19
1165000-Airport Admin	$3,457.03	-	$3,457.03
5240000-Arts & Cultural Affairs	$4,515.67	-	$4,515.67
Totals	$1,055,800.50	$52,799.41	$1,003,001.09
Direct Billed	-	-	-
Total Full Functional Cost	$1,055,800.50	$52,799.41	$1,003,001.09
Less Direct Billed	-	-	-
Less CSD Amounts	($112,859.15)	($35,405.78)	($77,453.37)
Total Receiving Department Allocation	$942,941.35	$17,393.63	$925,547.72

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0200000 City Council
Schedule 3.1

Narrative

Legislative Support- Allocates the cost of City Council Legislative Support based on the number of Agenda items per department.

Citywide Support- Allocates the cost of City Council Citywide Support based on expenditures by Cost Plan Department.

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0200000 City Council
Schedule 3.2

Labor Distribution Summary

No Labor Distribution

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0200000 City Council
Schedule 3.3

Schedule of costs to be allocated

		Amount	General & Admin	Legislative Support	Citywide Support
Sal Total %				*0.000%*	*0.000%*
Wages and Benefits					
Salaries		-	-	-	-
Benefits		-	-	-	-
Wages and Benefits Subtotal		-	-	-	-
Service And Supplies	**DIST**				
411100 - Salaries - Regular	*PROP*	$790,234.00	-	$39,512.00	$750,722.00
411115 - Salaries-Additional Pay PERS	*PROP*	$2,323.00	-	$116.05	$2,206.95
411510 - Accrued Payroll	*PROP*	$18,139.00	-	$907.00	$17,232.00
412210 - Workers Compensation Ins	*PROP*	$17,199.00	-	$860.00	$16,339.00
412220 - Health Insurance	*PROP*	$134,963.00	-	$6,748.00	$128,215.00
412222 - Dental Insurance	*PROP*	$4,579.00	-	$229.00	$4,350.00
412230 - Life Insurance	*PROP*	$5,998.00	-	$300.00	$5,698.00
412240 - Unemployment Insurance	*PROP*	$741.00	-	$37.00	$704.00
412320 - Medicare OASDI	*PROP*	$17,194.00	-	$860.00	$16,334.00
412400 - Deferred Compensation	*PROP*	$52,853.00	-	$2,643.00	$50,210.00
412500 - Automobile/Expense Allowance	*PROP*	$31,421.00	-	$1,571.00	$29,850.00
422100 - Telephone	*PROP*	$20.00	-	$1.00	$19.00
422120 - Telephone - Cellular	*PROP*	-	-	-	-
425500 - Postage	*PROP*	$246.00	-	$12.05	$233.95
427102 - Council Ward 2 Travel/Meeting	*PROP*	$3,721.00	-	$186.00	$3,535.00
427103 - Council Ward 3 Travel/Meeting	*PROP*	$2,821.00	-	$141.00	$2,680.00
427104 - Council Ward 4 Travel/Meeting	*PROP*	$1,288.00	-	$64.00	$1,224.00
427105 - Council Ward 5 Travel/Meeting	*PROP*	$4,394.00	-	$219.95	$4,174.05
427106 - Council Ward 6 Travel/Meeting	*PROP*	$149.00	-	$7.00	$142.00
427107 - Council Ward 7 Travel/Meeting	*PROP*	$126.00	-	$6.00	$120.00
428400 - Liability Insurance	*PROP*	$22,911.00	-	$1,146.00	$21,765.00
882101 - Utilization Chgs from 101 Fund	*PROP*	$38,478.00	-	$1,924.00	$36,554.00
884101 - Interfund Services from 101 Fd	*PROP*	$4,729.00	-	$236.00	$4,493.00
425401 - Council Ward 1 - Office Exp	*PROP*	$6,382.00	-	$319.00	$6,063.00
425402 - Council Ward 2 - Office Exp	*PROP*	$4,496.00	-	$225.00	$4,271.00
425403 - Council Ward 3 - Office Exp	*PROP*	$5,697.00	-	$285.00	$5,412.00
425404 - Council Ward 4 - Office Exp	*PROP*	$1,901.00	-	$95.05	$1,805.95
425405 - Council Ward 5 - Office Exp	*PROP*	$8,303.00	-	$415.00	$7,888.00
425406 - Council Ward 6 - Office Exp	*PROP*	$1,954.00	-	$98.00	$1,856.00
425407 - Council Ward 7 - Office Exp	*PROP*	$5,128.00	-	$256.00	$4,872.00
427115 - Assorted Council Mtg Expenses	*PROP*	$4,824.00	-	$241.00	$4,583.00
412318 - PERS UAL - Misc	*PROP*	-	-	-	-
411210 - Vacation	*PROP*	$34,482.00	-	$1,724.00	$32,758.00
411220 - Holidays & Special Days Off	*PROP*	$29,795.00	-	$1,490.00	$28,305.00

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411240 - Sick Leave	*PROP*	$46,817.00	-	$2,340.95	$44,476.05
411292 - Administrative Leave	*PROP*	$13,410.00	-	$670.05	$12,739.95
411410 - Vacation Payoffs	*PROP*	$46,836.00	-	$2,342.00	$44,494.00
412310 - PERS Retirement	*PROP*	$129,835.00	-	$6,492.00	$123,343.00
425400 - General Office Expense	*PROP*	$49.00	-	$2.00	$47.00
426800 - Special Department Supplies	*PROP*	-	-	-	-
427100 - Travel & Meeting Expense	*PROP*	-	-	-	-
421000 - Professional Services	*PROP*	$319.00	-	$16.00	$303.00
450008 - Model Deaf Community Prograı	*PROP*	-	-	-	-
412515 - HA Meeting Compensation	*PROP*	-	-	-	-
423400 - Motor Pool Equipment Rental	*PROP*	-	-	-	-
425200 - Periodicals & Dues	*PROP*	-	-	-	-
427101 - Council Ward 1 Travel/Meeting	*PROP*	$3,151.00	-	$158.00	$2,993.00
412317 - PERS Normal - Misc	*PROP*	-	-	-	-
411105 - Salaries - Non-Productive	*PROP*	-	-	-	-
411110 - Salaries-Part Time Non-Bene	*PROP*	$6,648.00	-	$332.05	$6,315.95
411111 - Salaries-Part Time Benefitted	*PROP*	$197,152.00	-	$9,857.95	$187,294.05
411245 - Family Illness Sick Leave	*PROP*	$355.00	-	$18.00	$337.00
411250 - Industrial Accident	*PROP*	$174.00	-	$8.95	$165.05
411280 - Jury Duty	*PROP*	$685.00	-	$34.05	$650.95
411430 - Compensatory Time Payoff	*PROP*	-	-	-	-
421001 - Prof Services/Internal	*PROP*	$176.00	-	$8.95	$167.05
422101 - Council Ward 1-Telephone	*PROP*	$29.00	-	$1.00	$28.00
422102 - Council Ward 2-Telephone	*PROP*	$478.00	-	$24.00	$454.00
422103 - Council Ward 3-Telephone	*PROP*	$1.00	-	-	$1.00
422104 - Council Ward 4-Telephone	*PROP*	$44.00	-	$2.00	$42.00
422105 - Council Ward 5-Telephone	*PROP*	$142.00	-	$7.00	$135.00
422106 - Council Ward 6-Telephone	*PROP*	$13.00	-	$1.00	$12.00
422107 - Council Ward 7-Telephone	*PROP*	$475.00	-	$24.00	$451.00
425201 - Ward 1 - Periodicals & Dues	*PROP*	-	-	-	-
425202 - Ward 2 - Periodicals & Dues	*PROP*	-	-	-	-
425203 - Ward 3 - Periodicals & Dues	*PROP*	-	-	-	-
425204 - Ward 4 - Periodicals & Dues	*PROP*	-	-	-	-
425205 - Ward 5 - Periodicals & Dues	*PROP*	-	-	-	-
425206 - Ward 6 - Periodicals & Dues	*PROP*	-	-	-	-
425207 - Ward 7 - Periodicals & Dues	*PROP*	-	-	-	-
425811 - Ward 1 - Comp Equip Undr $50	*PROP*	$7,248.00	-	$362.00	$6,886.00
425812 - Ward 2 - Comp Equip Undr $50	*PROP*	-	-	-	-
425813 - Ward 3 - Comp Equip Undr $50	*PROP*	$7,550.00	-	$377.05	$7,172.95
425814 - Ward 4 - Comp Equip Undr $50	*PROP*	-	-	-	-
425815 - Ward 5 - Comp Equip Undr $50	*PROP*	$8,947.00	-	$447.00	$8,500.00
425816 - Ward 6 - Comp Equip Undr $50	*PROP*	$2,133.00	-	$107.00	$2,026.00
425817 - Ward 7 - Comp Equip Undr $50	*PROP*	$1,036.00	-	$51.95	$984.05
450117 - Ward 7 Citywide Events	*PROP*	$23,919.00	-	$1,196.00	$22,723.00
450195 - Ward 2 Citywide Events	*PROP*	$46,522.00	-	$2,326.00	$44,196.00
450197 - Ward 4 Citywide Events	*PROP*	$19,950.00	-	$997.95	$18,952.05
450199 - Ward 6 Citywide Events	*PROP*	$31,500.00	-	$1,575.00	$29,925.00
Services and Supplies Subtotal		$1,853,083.00	-	$92,654.00	$1,760,429.00

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For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

Cost Adjustments				
Cost Adjustments Subtotal	-	-	-	-
Reallocate Admin		-	-	-
Functional Costs	$1,853,083.00	-	$92,654.00	$1,760,429.00
Exp Total %		*0.000%*	*5.000%*	*95.000%*

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0200000 City Council
Schedule 3.4

Service to Service Costs

Department	First Incoming	Second Incoming	Legislative Support	Citywide Support
0000001-Building	$27,913.98	-	$1,395.70	$26,518.28
0100000-Mayor	$3,424.05	$625.20	$202.46	$3,846.79
0200000-City Council	-	$7,220.30	$361.01	$6,859.29
1100000-City Manager	-	$28,135.36	$1,406.77	$26,728.60
1200000-City Clerk	-	$45,071.72	$2,253.58	$42,818.13
1300000-City Attorney	-	$165,890.05	$8,294.49	$157,595.56
2100000-Human Resources	-	$33,759.23	$1,687.96	$32,071.27
2200000-General Services	-	$10,862.43	$543.12	$10,319.31
2300000-Finance	-	$26,585.48	$1,329.27	$25,256.21
2400000-Innovation and Technology	-	$99,714.86	$4,985.73	$94,729.13
7222100-Non Departmental City Occupancy	-	$38,972.02	$1,948.60	$37,023.42
7241300-Non Departmental Employee Parking	-	$4,451.37	$222.57	$4,228.80
1400000-Marketing	-	$4,654.61	$232.73	$4,421.88
Subtotals	$31,338.03	$465,942.64	$24,863.99	$472,416.68
Functional Costs	$1,853,083.00		$92,654.00	$1,760,429.00
Total Allocated Costs	$2,350,363.67		$117,517.99	$2,232,845.68

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0200000 City Council
Schedule 3.5.1

Detail Allocation - Legislative Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**16**	1.384%	$1,304.10	-	$1,304.10	-	$1,304.10
0200000-City Council	**32**	2.768%	$2,608.19	-	$2,608.19	-	$2,608.19
1100000-City Manager	**39**	3.374%	$3,178.73	-	$3,178.73	$820.02	$3,998.76
1200000-City Clerk	**271**	23.443%	$22,088.12	-	$22,088.12	$5,698.12	$27,786.23
1300000-City Attorney	**273**	23.616%	$22,251.13	-	$22,251.13	$5,740.17	$27,991.30
2100000-Human Resources	**27**	2.336%	$2,200.66	-	$2,200.66	$567.71	$2,768.37
2200000-General Services	**50**	4.325%	$4,075.30	-	$4,075.30	$1,051.31	$5,126.61
2300000-Finance	**53**	4.585%	$4,319.82	-	$4,319.82	$1,114.39	$5,434.21
2400000-Innovation and Technology	**15**	1.298%	$1,222.59	-	$1,222.59	$315.39	$1,537.98
2800001-Community Development	**74**	6.401%	$6,031.44	-	$6,031.44	$1,555.94	$7,587.38
3105000-Police Adminstrative Services	**30**	2.595%	$2,445.18	-	$2,445.18	$630.79	$3,075.97
3500000-Fire Administration	**34**	2.941%	$2,771.20	-	$2,771.20	$714.89	$3,486.10
4100000-Public Works Administration	**87**	7.526%	$7,091.02	-	$7,091.02	$1,829.28	$8,920.30
5130000-Library Administration	**21**	1.817%	$1,711.63	-	$1,711.63	$441.55	$2,153.18
5215000-PRCS Parks	**58**	5.017%	$4,727.35	-	$4,727.35	$1,219.52	$5,946.87
5305000-Museum Facilities and Operations	**9**	0.779%	$733.55	-	$733.55	$189.24	$922.79
2805000-Sucessor Agency	**6**	0.519%	$489.04	-	$489.04	$126.16	$615.19
6000000-Public Utilities Admin Management	**37**	3.201%	$3,015.72	-	$3,015.72	$777.97	$3,793.69
2500000-Housing and Human Services Admin	**21**	1.817%	$1,711.63	-	$1,711.63	$441.55	$2,153.18
2535000-Housing Authority	**3**	0.260%	$244.52	-	$244.52	$63.08	$307.60
Subtotals	**1,156**	100.000%	$94,220.90	-	$94,220.90	$23,297.09	$117,517.99
Direct Billed					-		-
Total Full Functional Cost					$94,220.90		$117,517.99

Allocation Basis: Number of Agenda Items by Section

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Full Cost

0200000 City Council
Schedule 3.5.2

Detail Allocation - Citywide Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	$2,184.61	-	$2,184.61	-	$2,184.61
0200000-City Council	**1,764,839**	0.258%	$4,612.11	-	$4,612.11	-	$4,612.11
1100000-City Manager	**5,764,340**	0.841%	$15,064.14	-	$15,064.14	$3,738.96	$18,803.10
1200000-City Clerk	**1,978,363**	0.289%	$5,170.12	-	$5,170.12	$1,283.24	$6,453.36
1300000-City Attorney	**5,745,709**	0.839%	$15,015.45	-	$15,015.45	$3,726.88	$18,742.33
2100000-Human Resources	**4,233,349**	0.618%	$11,063.15	-	$11,063.15	$2,745.90	$13,809.06
2200000-General Services	**8,783,661**	1.282%	$22,954.64	-	$22,954.64	$5,697.40	$28,652.04
2300000-Finance	**7,636,439**	1.115%	$19,956.56	-	$19,956.56	$4,953.27	$24,909.83
2400000-Innovation and Technology	**13,823,627**	2.018%	$36,125.75	-	$36,125.75	$8,966.51	$45,092.26
2845000-Citywide Property Services	**621,302**	0.091%	$1,623.67	-	$1,623.67	$403.00	$2,026.67
1400000-Marketing	**1,829,847**	0.267%	$4,782.00	-	$4,782.00	$1,186.91	$5,968.91
2800001-Community Development	**1,622,270**	0.237%	$4,239.53	-	$4,239.53	$1,052.26	$5,291.80
2810000-Planning	**2,703,373**	0.395%	$7,064.82	-	$7,064.82	$1,753.51	$8,818.32
2825000-Building and Safety	**3,596,295**	0.525%	$9,398.32	-	$9,398.32	$2,332.69	$11,731.01
2840000-Code Enforcement	**3,283,235**	0.479%	$8,580.19	-	$8,580.19	$2,129.63	$10,709.81
3100000-Office of the Police Chief	**5,027,813**	0.734%	$13,139.35	-	$13,139.35	$3,261.22	$16,400.57
3101000-Police Community Services Bureau	**2,274,221**	0.332%	$5,943.30	-	$5,943.30	$1,475.14	$7,418.44
3102000-Police Support Service	**9,592,476**	1.400%	$25,068.34	-	$25,068.34	$6,222.03	$31,290.37
3105000-Police Adminstrative Services	**6,401,046**	0.934%	$16,728.07	-	$16,728.07	$4,151.95	$20,880.02
3110000-Police Communications	**5,593,985**	0.817%	$14,618.95	-	$14,618.95	$3,628.46	$18,247.41
3115000-Police Field Operations	**61,939,414**	9.042%	$161,868.35	-	$161,868.35	$40,176.16	$202,044.51
3120000-Police Aviation Unit	**3,340,155**	0.488%	$8,728.94	-	$8,728.94	$2,166.55	$10,895.49
3125000-Police Special Operations	**21,991,900**	3.210%	$57,472.17	-	$57,472.17	$14,264.75	$71,736.92
3130000-Police Central Investigations	**10,992,246**	1.605%	$28,726.40	-	$28,726.40	$7,129.97	$35,856.38
3135000-Police Special Investigations	**6,854,859**	1.001%	$17,914.03	-	$17,914.03	$4,446.31	$22,360.34
3195000-Police Capital	**23,112**	0.003%	$60.40	-	$60.40	$14.99	$75.39
3500000-Fire Administration	**2,636,176**	0.385%	$6,889.21	-	$6,889.21	$1,709.92	$8,599.13
3505000-Fire Prevention	**1,498,713**	0.219%	$3,916.64	-	$3,916.64	$972.12	$4,888.76
3510000-Fire Operations	**64,526,694**	9.420%	$168,629.77	-	$168,629.77	$41,854.36	$210,484.14
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	$7,586.63	-	$7,586.63	$1,883.02	$9,469.65
3515000-Fire Special Services	**699,676**	0.102%	$1,828.49	-	$1,828.49	$453.84	$2,282.32
3520000-Fire Training	**1,384,128**	0.202%	$3,617.19	-	$3,617.19	$897.80	$4,514.98
3595000-Fire Capital	**5,806**	0.001%	$15.17	-	$15.17	$3.77	$18.94
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	$31.23	-	$31.23	$7.75	$38.98
4110000-Public Works Streets Admin	**587,380**	0.086%	$1,535.02	-	$1,535.02	$381.00	$1,916.02
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	$12,796.77	-	$12,796.77	$3,176.19	$15,972.97
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	$28,213.57	-	$28,213.57	$7,002.68	$35,216.25
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	$539.50	-	$539.50	$133.91	$673.41
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	$3,518.12	-	$3,518.12	$873.21	$4,391.33
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	$6,814.83	-	$6,814.83	$1,691.46	$8,506.29
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	$6,073.57	-	$6,073.57	$1,507.48	$7,581.05
5130000-Library Administration	**2,419,485**	0.353%	$6,322.92	-	$6,322.92	$1,569.37	$7,892.29

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5135000-Library Neighborhood Services	**6,821,049**	0.996%	$17,825.68	-	$17,825.68	$4,424.38	$22,250.06
5200000-PRCS Administration	**3,029,650**	0.442%	$7,917.49	-	$7,917.49	$1,965.14	$9,882.63
5205000-PRCS Recreation	**9,574,605**	1.398%	$25,021.64	-	$25,021.64	$6,210.44	$31,232.07
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	$1,214.94	-	$1,214.94	$301.55	$1,516.49
5215000-PRCS Parks	**14,699,052**	2.146%	$38,413.53	-	$38,413.53	$9,534.34	$47,947.87
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	$1,796.94	-	$1,796.94	$446.01	$2,242.94
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	$5,995.51	-	$5,995.51	$1,488.10	$7,483.61
2805000-Sucessor Agency	**386,974**	0.056%	$1,011.29	-	$1,011.29	$251.01	$1,262.30
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	$726.76	-	$726.76	$180.38	$907.14
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	$4,573.33	-	$4,573.33	$1,135.11	$5,708.45
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	$323.32	-	$323.32	$80.25	$403.57
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	$39,065.84	-	$39,065.84	$9,696.25	$48,762.08
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	$5,025.44	-	$5,025.44	$1,247.33	$6,272.76
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	$1,296.23	-	$1,296.23	$321.73	$1,617.96
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	$2,654.30	-	$2,654.30	$658.81	$3,313.11
6004000-Public Utilities Business Support	**2,769,439**	0.404%	$7,237.47	-	$7,237.47	$1,796.36	$9,033.83
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	$2,269.06	-	$2,269.06	$563.19	$2,832.24
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	$7,173.77	-	$7,173.77	$1,780.55	$8,954.32
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	$16,696.64	-	$16,696.64	$4,144.15	$20,840.79
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	$3,532.36	-	$3,532.36	$876.74	$4,409.10
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	$882.70	-	$882.70	$219.09	$1,101.78
6100000-Electric Operations	**10,280,757**	1.501%	$26,867.05	-	$26,867.05	$6,668.47	$33,535.52
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	$46,984.69	-	$46,984.69	$11,661.73	$58,646.41
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	$25,503.43	-	$25,503.43	$6,330.02	$31,833.44
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	$26,398.97	-	$26,398.97	$6,552.30	$32,951.27
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	$2,495.11	-	$2,495.11	$619.29	$3,114.41
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	$2,069.41	-	$2,069.41	$513.63	$2,583.05
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	$17,541.06	-	$17,541.06	$4,353.74	$21,894.80
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	$5,562.54	-	$5,562.54	$1,380.64	$6,943.17
6130000-Elec Capital Projects	**26,409,325**	3.855%	$69,016.37	-	$69,016.37	$17,130.05	$86,146.42
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	$20,990.44	-	$20,990.44	$5,209.88	$26,200.33
6200000-Water Production and Operations	**22,939,223**	3.349%	$59,947.84	-	$59,947.84	$14,879.22	$74,827.06
6205000-Water Field Operations	**14,714,728**	2.148%	$38,454.49	-	$38,454.49	$9,544.51	$47,999.00
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	$25,866.51	-	$25,866.51	$6,420.14	$32,286.65
6230000-Water Capital Projects	**81,605**	0.012%	$213.26	-	$213.26	$52.93	$266.19
6220200-Water Conservation	**794,532**	0.116%	$2,076.38	-	$2,076.38	$515.36	$2,591.74
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	$18,335.11	-	$18,335.11	$4,550.82	$22,885.93
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	$16,060.34	-	$16,060.34	$3,986.22	$20,046.56
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	$42,473.13	-	$42,473.13	$10,541.94	$53,015.07
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	$3,436.04	-	$3,436.04	$852.83	$4,288.88
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	$8,225.84	-	$8,225.84	$2,041.68	$10,267.51
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	$3,292.39	-	$3,292.39	$817.18	$4,109.57
4125420-Sewer SCADA and SPL	**696,934**	0.102%	$1,821.32	-	$1,821.32	$452.06	$2,273.38
4125430-Sewer Warehouse	**180,076**	0.026%	$470.60	-	$470.60	$116.80	$587.40
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	$2,879.96	-	$2,879.96	$714.81	$3,594.77
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	$18,419.80	-	$18,419.80	$4,571.84	$22,991.65
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	$195.67	-	$195.67	$48.57	$244.23
4125910-Sewer Plant Construction Support	**53,824**	0.008%	$140.66	-	$140.66	$34.91	$175.57

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4150000-Public Works Public Parking	**9,524,304**	1.390%	$24,890.18	-	$24,890.18	$6,177.81	$31,067.99
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	$4,065.20	-	$4,065.20	$1,008.99	$5,074.20
2115100-Workers Compensation	**7,777,836**	1.135%	$20,326.08	-	$20,326.08	$5,044.99	$25,371.07
2320300-Unemployment Trust	**102,133**	0.015%	$266.91	-	$266.91	$66.25	$333.15
2320000-Risk Management	**2,481,236**	0.362%	$6,484.30	-	$6,484.30	$1,609.42	$8,093.72
2315200-Central Store	**976,107**	0.142%	$2,550.89	-	$2,550.89	$633.14	$3,184.03
2215000-Central Garage	**15,701,352**	2.292%	$41,032.87	-	$41,032.87	$10,184.47	$51,217.34
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	$12,885.31	-	$12,885.31	$3,198.17	$16,083.48
4130000-Solid Waste Admin	**750,939**	0.110%	$1,962.45	-	$1,962.45	$487.09	$2,449.54
4130100-Solid Waste Collection	**22,211,459**	3.242%	$58,045.95	-	$58,045.95	$14,407.16	$72,453.11
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	$1,270.22	-	$1,270.22	$315.27	$1,585.49
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	$17,635.42	-	$17,635.42	$4,377.16	$22,012.58
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	$10,025.01	-	$10,025.01	$2,488.23	$12,513.25
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	$361.09	-	$361.09	$89.62	$450.72
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	$24,108.47	-	$24,108.47	$5,983.79	$30,092.26
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	$57,725.25	-	$57,725.25	$14,327.56	$72,052.81
6007000-Public Utilities Admin Safety	**582,722**	0.085%	$1,522.85	-	$1,522.85	$377.97	$1,900.82
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	$1,775.34	-	$1,775.34	$440.65	$2,215.99
2815001-Citywide Economic Development	**6,510,858**	0.950%	$17,015.04	-	$17,015.04	$4,223.18	$21,238.22
2500000-Housing and Human Services Admin	**177,738**	0.026%	$464.49	-	$464.49	$115.29	$579.78
2505000-Homeless Outreach	**3,496,498**	0.510%	$9,137.52	-	$9,137.52	$2,267.96	$11,405.47
2510000-Neighborhoods	**343,428**	0.050%	$897.49	-	$897.49	$222.76	$1,120.25
2535000-Housing Authority	**3,329,012**	0.486%	$8,699.82	-	$8,699.82	$2,159.32	$10,859.14
1165000-Airport Admin	**2,360,627**	0.345%	$6,169.11	-	$6,169.11	$1,531.19	$7,700.29
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	$8,058.25	-	$8,058.25	$2,000.08	$10,058.33
Subtotals	**685,025,514**	100.000%	$1,790,200.14	-	$1,790,200.14	$442,645.54	$2,232,845.68
Direct Billed					-		-
Total Full Functional Cost					$1,790,200.14		$2,232,845.68

Allocation Basis: Net Expenditures by Section

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0200000 City Council
Schedule 3.6

Summary of Allocated Costs

Department	Total	Legislative Support	Citywide Support
0100000-Mayor	$3,488.70	$1,304.10	$2,184.61
0200000-City Council	$7,220.30	$2,608.19	$4,612.11
1100000-City Manager	$22,801.86	$3,998.76	$18,803.10
1200000-City Clerk	$34,239.59	$27,786.23	$6,453.36
1300000-City Attorney	$46,733.63	$27,991.30	$18,742.33
2100000-Human Resources	$16,577.43	$2,768.37	$13,809.06
2200000-General Services	$33,778.65	$5,126.61	$28,652.04
2300000-Finance	$30,344.04	$5,434.21	$24,909.83
2400000-Innovation and Technology	$46,630.24	$1,537.98	$45,092.26
2845000-Citywide Property Services	$2,026.67	-	$2,026.67
1400000-Marketing	$5,968.91	-	$5,968.91
Subtotal for CSD	$249,810.02	$78,555.74	$171,254.27
2800001-Community Development	$12,879.18	$7,587.38	$5,291.80
2810000-Planning	$8,818.32	-	$8,818.32
2825000-Building and Safety	$11,731.01	-	$11,731.01
2840000-Code Enforcement	$10,709.81	-	$10,709.81
3100000-Office of the Police Chief	$16,400.57	-	$16,400.57
3101000-Police Community Services Bureau	$7,418.44	-	$7,418.44
3102000-Police Support Service	$31,290.37	-	$31,290.37
3105000-Police Adminstrative Services	$23,955.99	$3,075.97	$20,880.02
3110000-Police Communications	$18,247.41	-	$18,247.41
3115000-Police Field Operations	$202,044.51	-	$202,044.51
3120000-Police Aviation Unit	$10,895.49	-	$10,895.49
3125000-Police Special Operations	$71,736.92	-	$71,736.92
3130000-Police Central Investigations	$35,856.38	-	$35,856.38
3135000-Police Special Investigations	$22,360.34	-	$22,360.34
3195000-Police Capital	$75.39	-	$75.39

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0200000 City Council
Schedule 3.6

Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Citywide Support
3500000-Fire Administration	$12,085.22	$3,486.10	$8,599.13
3505000-Fire Prevention	$4,888.76	-	$4,888.76
3510000-Fire Operations	$210,484.14	-	$210,484.14
3510100-Fire Operation Paramedic Program	$9,469.65	-	$9,469.65
3515000-Fire Special Services	$2,282.32	-	$2,282.32
3520000-Fire Training	$4,514.98	-	$4,514.98
3595000-Fire Capital	$18.94	-	$18.94
4100000-Public Works Administration	$8,920.30	$8,920.30	-
4100200-Public Works Sundry Gen Govt	$38.98	-	$38.98
4110000-Public Works Streets Admin	$1,916.02	-	$1,916.02
4110100-Public Works Streets Maintenance	$15,972.97	-	$15,972.97
4110110-Public Works Forestry and Landscape	$35,216.25	-	$35,216.25
4110300-Public Works Storm Drain Maintenance	$673.41	-	$673.41
4110400-Public Wrk Signals Maintenance	$4,391.33	-	$4,391.33
4115000-Public Works City Engineering Services	$8,506.29	-	$8,506.29
4120000-Public Works Traffic Engineering	$7,581.05	-	$7,581.05
5130000-Library Administration	$10,045.46	$2,153.18	$7,892.29
5135000-Library Neighborhood Services	$22,250.06	-	$22,250.06
5200000-PRCS Administration	$9,882.63	-	$9,882.63
5205000-PRCS Recreation	$31,232.07	-	$31,232.07
5210000-PRCS Janet Goeske Center	$1,516.49	-	$1,516.49
5215000-PRCS Parks	$53,894.73	$5,946.87	$47,947.87
5215400-PRCS Fairmount Park Golf Course	$2,242.94	-	$2,242.94
5305000-Museum Facilities and Operations	$8,406.40	$922.79	$7,483.61
2805000-Sucessor Agency	$1,877.49	$615.19	$1,262.30
9999991-Public Works Capital Improv Storm	$907.14	-	$907.14
5200111-PRCS Admin Plan and Design Park	$5,708.45	-	$5,708.45
9999993-PW-Cap Imp-Street Projects (433)	$403.57	-	$403.57

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For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0200000 City Council
Schedule 3.6

Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Citywide Support
6000000-Public Utilities Admin Management	$52,555.78	$3,793.69	$48,762.08
6000030-Public Utilities Admin Mission Square	$6,272.76	-	$6,272.76
6002000-Public Utilities Work Force Developmnt	$1,617.96	-	$1,617.96
6003000-Public Utilities Office Ops Technology	$3,313.11	-	$3,313.11
6004000-Public Utilities Business Support	$9,033.83	-	$9,033.83
6005000-Public Utilities Admin CIS Util Bill	$2,832.24	-	$2,832.24
6010000-Public Utilities Admin Field Services	$8,954.32	-	$8,954.32
6015000-Public Utilities Admn Customer Service	$20,840.79	-	$20,840.79
6020000-Public Utilities Admin Customer	$4,409.10	-	$4,409.10
6025000-Legislative and Regulatory Risk	$1,101.78	-	$1,101.78
6100000-Electric Operations	$33,535.52	-	$33,535.52
6105000-Electric Prod and Oper Field Ops	$58,646.41	-	$58,646.41
6110000-Energy Deliv Engineering	$31,833.44	-	$31,833.44
6120000-Elec Power Supply Operation	$32,951.27	-	$32,951.27
6120110-SONGS Power and Energy Purch	$3,114.41	-	$3,114.41
6120120-SPRINGS Power and Energy Purch	$2,583.05	-	$2,583.05
6120130-RERC Acorn Generating Plant	$21,894.80	-	$21,894.80
6120140-Clearwater Generating Plant	$6,943.17	-	$6,943.17
6130000-Elec Capital Projects	$86,146.42	-	$86,146.42
6020100-Public Utilities Adm Market Pub Benefit	$26,200.33	-	$26,200.33
6200000-Water Production and Operations	$74,827.06	-	$74,827.06
6205000-Water Field Operations	$47,999.00	-	$47,999.00
6210000-Wtr Engineering and Resources	$32,286.65	-	$32,286.65
6230000-Water Capital Projects	$266.19	-	$266.19
6220200-Water Conservation	$2,591.74	-	$2,591.74
4125000-Sewer Systems Admin and Reg Compl	$22,885.93	-	$22,885.93
4125100-Sewer Collection System Maint	$20,046.56	-	$20,046.56
4125200-Sewer Systems Treatment	$53,015.07	-	$53,015.07

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For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0200000 City Council
Schedule 3.6

Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Citywide Support
4125300-Sewer Environmental Compl	$4,288.88	-	$4,288.88
4125400-Sewer Sys Plant Maintenance	$10,267.51	-	$10,267.51
4125410-Sewer Electrical and Instrum	$4,109.57	-	$4,109.57
4125420-Sewer SCADA and SPL	$2,273.38	-	$2,273.38
4125430-Sewer Warehouse	$587.40	-	$587.40
4125500-Sewer Laboratory Services	$3,594.77	-	$3,594.77
9999995-PW-Sewer Capital Projects (550)	$22,991.65	-	$22,991.65
4125900-Sewer Capital Engnrng Svs	$244.23	-	$244.23
4125910-Sewer Plant Construction Support	$175.57	-	$175.57
4150000-Public Works Public Parking	$31,067.99	-	$31,067.99
4151000-Public Works Parking Enforcmnt	$5,074.20	-	$5,074.20
2115100-Workers Compensation	$25,371.07	-	$25,371.07
2320300-Unemployment Trust	$333.15	-	$333.15
2320000-Risk Management	$8,093.72	-	$8,093.72
2315200-Central Store	$3,184.03	-	$3,184.03
2215000-Central Garage	$51,217.34	-	$51,217.34
5200200-PRCS Adm Special Transit Svs	$16,083.48	-	$16,083.48
4130000-Solid Waste Admin	$2,449.54	-	$2,449.54
4130100-Solid Waste Collection	$72,453.11	-	$72,453.11
4130200-Solid Waste Refuse Disposal	$1,585.49	-	$1,585.49
4130300-Solid Waste Private Hauler	$22,012.58	-	$22,012.58
4130400-Solid Waste Street Sweeping	$12,513.25	-	$12,513.25
4130500-Solid Waste Sundry Gen Govt	$450.72	-	$450.72
1310000-City Attorney-Claim Management	$30,092.26	-	$30,092.26
9999992-PW-Capital Projects (420)	$72,052.81	-	$72,052.81
6007000-Public Utilities Admin Safety	$1,900.82	-	$1,900.82
5230000-PRCS - Youth Innovation Center	$2,215.99	-	$2,215.99
2815001-Citywide Economic Development	$21,238.22	-	$21,238.22

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For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

0200000 City Council
Schedule 3.6

Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Citywide Support
2500000-Housing and Human Services Admin	$2,732.95	$2,153.18	$579.78
2505000-Homeless Outreach	$11,405.47	-	$11,405.47
2510000-Neighborhoods	$1,120.25	-	$1,120.25
2535000-Housing Authority	$11,166.73	$307.60	$10,859.14
1165000-Airport Admin	$7,700.29	-	$7,700.29
5240000-Arts & Cultural Affairs	$10,058.33	-	$10,058.33
Totals	$2,350,363.67	$117,517.99	$2,232,845.68
Direct Billed	-	-	-
Total Full Functional Cost	$2,350,363.67	$117,517.99	$2,232,845.68
Less Direct Billed	-	-	-
Less CSD Amounts	($249,810.02)	($78,555.74)	($171,254.27)
Total Receiving Department Allocation	$2,100,553.65	$38,962.24	$2,061,591.41

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1100000 City Manager
Narrative **Schedule 4.1**

Internal Audit- Allocates the cost of City Manager Internal Audit Support based on expenditures.

Public Relations- Allocates the cost of City Manager Public Relations Support based on expenditures.

General Citywide Support- Allocates the cost of City Manager General Citywide Support based on Full Time Equivalents.

Community Police Review- Not further allocated

Office of Sustainability- Allocates the cost of the City Manager Office of Sustainability based on expenditures.

Intergovernmental Relations- Allocates the cost of the City Manager Intergovernmental Relations based on Agenda Items.

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1100000 City Manager
Schedule 4.2

Labor Distribution Summary

No Labor Distribution

Fiscal Year FY 2026-2028 Y2 Budget
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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1100000 City Manager
Schedule 4.3

Schedule of costs to be allocated

		Amount	General & Admin	Internal Audit	Public Relations	General Citywide Support	Community Police Review	Office of Sustainability	Intergovernmental Relations
Sal Total %				*0.000%*	*0.000%*	*0.000%*	*0.000%*	*0.000%*	*0.000%*
Wages and Benefits									
Salaries		-	-	-	-	-	-	-	-
Benefits		-	-	-	-	-	-	-	-
Wages and Benefits Subtotal		-	-	-	-	-	-	-	-
Service And Supplies	**DIST**								
411100 - Salaries - Regular	*PROP*	$1,960,865.00	-	$98,664.00	$145,274.00	$1,601,601.00	-	-	$115,326.00
411110 - Salaries-Part Time Non-Bene	*PROP*	$129,634.00	-	-	-	$129,634.00	-	-	-
411115 - Salaries-Additional Pay PERS	*PROP*	$1,236.00	-	-	-	$1,236.00	-	-	-
411116 - Salaries-Addtl Pay Non-PERS	*PROP*	$16,832.00	-	-	-	$16,832.00	-	-	-
411510 - Accrued Payroll	*PROP*	$8,157.00	-	$4,701.00	$200.00	($524.00)	-	-	$3,780.00
412210 - Workers Compensation Ins	*PROP*	$15,971.00	-	$1,229.00	$1,229.00	$12,285.00	$1,228.00	-	-
412220 - Health Insurance	*PROP*	$146,441.00	-	$12,734.00	$2,100.00	$122,014.00	-	-	$9,593.00
412222 - Dental Insurance	*PROP*	$5,387.00	-	$378.00	-	$4,604.00	-	-	$405.00
412230 - Life Insurance	*PROP*	$11,317.00	-	$532.00	$822.00	$9,320.00	-	-	$643.00
412240 - Unemployment Insurance	*PROP*	$1,763.00	-	$188.00	$112.00	$1,378.00	-	-	$85.00
412250 - Disability Insurance	*PROP*	-	-	-	-	-	-	-	-
412317 - PERS Normal - Misc	*PROP*	-	-	-	-	-	-	-	-
412318 - PERS UAL - Misc	*PROP*	-	-	-	-	-	-	-	-
412320 - Medicare OASDI	*PROP*	$35,171.00	-	$1,517.00	$2,571.00	$29,189.00	-	-	$1,894.00
412330 - City Retirement Plan	*PROP*	$875.00	-	-	-	$875.00	-	-	-
412400 - Deferred Compensation	*PROP*	$47,828.00	-	$735.00	$1,260.00	$44,573.00	-	-	$1,260.00
412500 - Automobile/Expense Allowance	*PROP*	$23,940.00	-	-	-	$23,940.00	-	-	-
413120 - Overtime At 1.5 Rate	*PROP*	$5,352.00	-	-	-	$5,352.00	-	-	-
421000 - Professional Services	*PROP*	$492,844.00	-	$9,567.00	-	$390,448.00	$92,829.00	-	-
422100 - Telephone	*PROP*	$448.00	-	-	$33.00	$415.00	-	-	-
422120 - Telephone - Cellular	*PROP*	$13,060.00	-	-	$614.00	$12,446.00	-	-	-
423400 - Motor Pool Equipment Rental	*PROP*	$12,785.00	-	-	-	$12,785.00	-	-	-
424220 - All Other Equip Maint/Repair	*PROP*	-	-	-	-	-	-	-	-
425100 - Advertising Expense	*PROP*	-	-	-	-	-	-	-	-
425200 - Periodicals & Dues	*PROP*	$296,263.00	-	$179.00	$690.00	$292,614.00	$525.00	-	$2,255.00
425400 - General Office Expense	*PROP*	$28,643.00	-	-	-	$28,028.00	$615.00	-	-
425500 - Postage	*PROP*	$135.00	-	-	-	$36.00	$99.00	-	-
425600 - Central Printing Charges	*PROP*	$14,995.00	-	-	-	$14,867.00	$128.00	-	-
425610 - Outside Printing Expense	*PROP*	$2,576.00	-	-	-	$2,576.00	-	-	-
425700 - Software Purchase/Licensing	*PROP*	$1,650.00	-	-	-	$1,551.00	$99.00	-	-
425800 - Computer Equip Purc Undr $50	*PROP*	$15,469.00	-	$74.00	-	$15,395.00	-	-	-
426800 - Special Department Supplies	*PROP*	$5,767.00	-	-	-	$5,247.00	$520.00	-	-
427100 - Travel & Meeting Expense	*PROP*	$75,401.00	-	$3,179.00	$3,214.00	$55,840.00	$6,319.00	-	$6,849.00
427200 - Training	*PROP*	$4,354.00	-	$1,465.00	$882.00	$1,231.00	$688.00	-	$88.00

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

428400 - Liability Insurance	*PROP*	$21,273.00	-	$1,638.00	$1,638.00	$16,359.00	$1,638.00	-	-
882510 - Utilization Chgs from 510 Fund	*PROP*	$50,791.00	-	-	-	$50,791.00	-	-	-
884101 - Interfund Services from 101 Fd	*PROP*	$11,247.00	-	-	-	$11,247.00	-	-	-
892510 - Utilization Chgs to 510 Fund	*PROP*	($141,110.00)	-	-	-	($141,110.00)	-	-	-
411210 - Vacation	*PROP*	$99,510.00	-	-	$3,401.00	$91,685.00	-	-	$4,424.00
411220 - Holidays & Special Days Off	*PROP*	$124,530.00	-	$6,663.00	$9,153.00	$101,463.00	-	-	$7,251.00
411240 - Sick Leave	*PROP*	$28,546.00	-	$681.00	$1,424.00	$26,441.00	-	-	-
411245 - Family Illness Sick Leave	*PROP*	$6,872.00	-	-	-	$6,872.00	-	-	-
411292 - Administrative Leave	*PROP*	$74,651.00	-	$3,029.00	$5,061.00	$62,263.00	-	-	$4,298.00
411410 - Vacation Payoffs	*PROP*	$82,483.00	-	-	$9,490.00	$72,993.00	-	-	-
412310 - PERS Retirement	*PROP*	$291,297.00	-	$14,981.00	$22,576.00	$235,700.00	-	-	$18,040.00
427110 - Mayor C Mgr D/Head Travel Mt	*PROP*	$1,945.00	-	-	-	$1,945.00	-	-	-
463300 - Off Furn & Equip Cap Lease	*PROP*	$2,077.00	-	-	-	$1,038.00	$1,039.00	-	-
894101 - Interfund Services to 101 Fund	*PROP*	($15,702.00)	-	-	-	($15,702.00)	-	-	-
421001 - Prof Services/Internal	*PROP*	$3,400.00	-	-	$26.00	$2,160.00	$1,214.00	-	-
411502 - Salaries - Grant Benefits	*PROP*	($22,620.00)	-	-	-	($22,620.00)	-	-	-
426200 - Clothing/Linen/Safety Supplies	*PROP*	$318.00	-	-	-	$318.00	-	-	-
894215 - Interfund Services to 215 Fund	*PROP*	($155,140.00)	-	-	-	($155,140.00)	-	-	-
413230 - Holiday O/T-Strt/Subj To Retir	*PROP*	$285.00	-	-	-	$285.00	-	-	-
411280 - Jury Duty	*PROP*	$1,139.00	-	-	-	$1,139.00	-	-	-
411500 - Salaries - Grants	*PROP*	-	-	-	-	-	-	-	-
450008 - Model Deaf Community Prograı	*PROP*	$3,807.00	-	-	-	$3,807.00	-	-	-
452005 - Education Reimbursement Proç	*PROP*	$8,465.00	-	-	-	$8,465.00	-	-	-
892101 - Utilization Chgs to 101 Fund	*PROP*	($36,872.00)	-	-	-	($36,872.00)	-	-	-
894432 - Interfund Services to 432 Fund	*PROP*	($922.00)	-	-	-	($922.00)	-	-	-
882101 - Utilization Chgs from 101 Fund	*PROP*	$56,953.00	-	-	-	-	$56,953.00	-	-
462300 - Office Furniture & Equipment	*PROP*	-	-	-	-	-	-	-	-
892520 - Utilization Chgs to 520 Fund	*PROP*	($36,110.00)	-	-	-	($36,110.00)	-	-	-
892550 - Utilization Chgs to 550 Fund	*PROP*	($36,110.00)	-	-	-	($36,110.00)	-	-	-
Services and Supplies Subtotal		$3,800,162.00	-	$162,134.00	$211,770.00	$3,086,173.00	$163,894.00	-	$176,191.00
Cost Adjustments									
Cost Adjustments Subtotal		-	-	-	-	-	-	-	-
Reallocate Admin			-	-	-	-	-	-	-
Functional Costs		$3,800,162.00	-	$162,134.00	$211,770.00	$3,086,173.00	$163,894.00	-	$176,191.00
	Exp Total %		*0.000%*	*4.267%*	*5.573%*	*81.212%*	*4.313%*	*0.000%*	*4.636%*

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1100000 City Manager
Schedule 4.4

Service to Service Costs

Department	First Incoming	Second Incoming	Internal Audit	Public Relations	General Citywide Support	Community Police Review	Office of Sustainability	Intergovernmental Relations
0000001-Building	$58,007.91	-	$2,474.91	$3,232.58	$47,109.16	$2,501.77	-	$2,689.48
0100000-Mayor	$8,650.94	$1,575.82	$436.32	$569.90	$8,305.31	$441.06	-	$474.15
0200000-City Council	$18,242.88	$4,558.98	$972.84	$1,270.67	$18,517.76	$983.40	-	$1,057.19
1100000-City Manager	-	$32,091.17	$1,369.17	$1,788.33	$26,061.75	$1,384.03	-	$1,487.88
1200000-City Clerk	-	$47,817.58	$2,040.14	$2,664.71	$38,833.43	$2,062.28	-	$2,217.02
1300000-City Attorney	-	$259,813.09	$11,084.93	$14,478.49	$210,998.41	$11,205.26	-	$12,045.99
2100000-Human Resources	-	$34,723.78	$1,481.49	$1,935.04	$28,199.74	$1,497.57	-	$1,609.94
2200000-General Services	-	$144,424.36	$6,161.87	$8,048.27	$117,289.35	$6,228.76	-	$6,696.10
2300000-Finance	-	$61,491.86	$2,623.55	$3,426.73	$49,938.53	$2,652.03	-	$2,851.01
2400000-Innovation and Technology	-	$102,563.86	$4,375.89	$5,715.53	$83,293.77	$4,423.39	-	$4,755.28
7222100-Non Departmental City Occupancy	-	$95,091.73	$4,057.09	$5,299.14	$77,225.53	$4,101.13	-	$4,408.84
7241300-Non Departmental Employee Parking	-	$8,266.84	$352.70	$460.68	$6,713.63	$356.53	-	$383.28
1400000-Marketing	-	$15,202.95	$648.63	$847.21	$12,346.56	$655.68	-	$704.87
Subtotals	$84,901.72	$807,622.00	$38,079.55	$49,737.29	$724,832.94	$38,492.91	-	$41,381.04
Functional Costs	$3,800,162.00		$162,134.00	$211,770.00	$3,086,173.00	$163,894.00		$176,191.00
Total Allocated Costs	$4,692,685.72		$200,213.55	$261,507.29	$3,811,005.94	$202,386.91		$217,572.04

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1100000 City Manager
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Detail Allocation - Internal Audit

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	$202.27	-	$202.27	-	$202.27
0200000-City Council	**1,764,839**	0.258%	$427.04	-	$427.04	-	$427.04
1100000-City Manager	**5,764,340**	0.841%	$1,394.80	-	$1,394.80	-	$1,394.80
1200000-City Clerk	**1,978,363**	0.289%	$478.71	-	$478.71	$100.74	$579.45
1300000-City Attorney	**5,745,709**	0.839%	$1,390.30	-	$1,390.30	$292.59	$1,682.88
2100000-Human Resources	**4,233,349**	0.618%	$1,024.35	-	$1,024.35	$215.57	$1,239.92
2200000-General Services	**8,783,661**	1.282%	$2,125.39	-	$2,125.39	$447.29	$2,572.68
2300000-Finance	**7,636,439**	1.115%	$1,847.80	-	$1,847.80	$388.87	$2,236.66
2400000-Innovation and Technology	**13,823,627**	2.018%	$3,344.92	-	$3,344.92	$703.93	$4,048.85
2845000-Citywide Property Services	**621,302**	0.091%	$150.34	-	$150.34	$31.64	$181.98
1400000-Marketing	**1,829,847**	0.267%	$442.77	-	$442.77	$93.18	$535.95
2800001-Community Development	**1,622,270**	0.237%	$392.54	-	$392.54	$82.61	$475.15
2810000-Planning	**2,703,373**	0.395%	$654.14	-	$654.14	$137.66	$791.80
2825000-Building and Safety	**3,596,295**	0.525%	$870.20	-	$870.20	$183.13	$1,053.33
2840000-Code Enforcement	**3,283,235**	0.479%	$794.45	-	$794.45	$167.19	$961.64
3100000-Office of the Police Chief	**5,027,813**	0.734%	$1,216.59	-	$1,216.59	$256.03	$1,472.61
3101000-Police Community Services Bureau	**2,274,221**	0.332%	$550.30	-	$550.30	$115.81	$666.10
3102000-Police Support Service	**9,592,476**	1.400%	$2,321.10	-	$2,321.10	$488.47	$2,809.57
3105000-Police Adminstrative Services	**6,401,046**	0.934%	$1,548.87	-	$1,548.87	$325.96	$1,874.82
3110000-Police Communications	**5,593,985**	0.817%	$1,353.58	-	$1,353.58	$284.86	$1,638.44
3115000-Police Field Operations	**61,939,414**	9.042%	$14,987.54	-	$14,987.54	$3,154.11	$18,141.65
3120000-Police Aviation Unit	**3,340,155**	0.488%	$808.22	-	$808.22	$170.09	$978.31
3125000-Police Special Operations	**21,991,900**	3.210%	$5,321.40	-	$5,321.40	$1,119.88	$6,441.28
3130000-Police Central Investigations	**10,992,246**	1.605%	$2,659.81	-	$2,659.81	$559.75	$3,219.56
3135000-Police Special Investigations	**6,854,859**	1.001%	$1,658.68	-	$1,658.68	$349.07	$2,007.74
3195000-Police Capital	**23,112**	0.003%	$5.59	-	$5.59	$1.18	$6.77
3500000-Fire Administration	**2,636,176**	0.385%	$637.88	-	$637.88	$134.24	$772.12
3505000-Fire Prevention	**1,498,713**	0.219%	$362.65	-	$362.65	$76.32	$438.96
3510000-Fire Operations	**64,526,694**	9.420%	$15,613.59	-	$15,613.59	$3,285.86	$18,899.45
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	$702.45	-	$702.45	$147.83	$850.28
3515000-Fire Special Services	**699,676**	0.102%	$169.30	-	$169.30	$35.63	$204.93
3520000-Fire Training	**1,384,128**	0.202%	$334.92	-	$334.92	$70.48	$405.40
3595000-Fire Capital	**5,806**	0.001%	$1.40	-	$1.40	$0.30	$1.70
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	$2.89	-	$2.89	$0.61	$3.50
4110000-Public Works Streets Admin	**587,380**	0.086%	$142.13	-	$142.13	$29.91	$172.04
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	$1,184.87	-	$1,184.87	$249.35	$1,434.22
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	$2,612.32	-	$2,612.32	$549.76	$3,162.08
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	$49.95	-	$49.95	$10.51	$60.47
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	$325.75	-	$325.75	$68.55	$394.30
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	$630.99	-	$630.99	$132.79	$763.78
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	$562.36	-	$562.36	$118.35	$680.70
5130000-Library Administration	**2,419,485**	0.353%	$585.45	-	$585.45	$123.21	$708.65

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5135000-Library Neighborhood Services	**6,821,049**	0.996%	$1,650.50	-	$1,650.50	$347.34	$1,997.84
5200000-PRCS Administration	**3,029,650**	0.442%	$733.09	-	$733.09	$154.28	$887.36
5205000-PRCS Recreation	**9,574,605**	1.398%	$2,316.78	-	$2,316.78	$487.56	$2,804.34
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	$112.49	-	$112.49	$23.67	$136.17
5215000-PRCS Parks	**14,699,052**	2.146%	$3,556.74	-	$3,556.74	$748.51	$4,305.26
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	$166.38	-	$166.38	$35.01	$201.39
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	$555.13	-	$555.13	$116.83	$671.96
2805000-Sucessor Agency	**386,974**	0.056%	$93.64	-	$93.64	$19.71	$113.34
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	$67.29	-	$67.29	$14.16	$81.45
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	$423.45	-	$423.45	$89.11	$512.56
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	$29.94	-	$29.94	$6.30	$36.24
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	$3,617.14	-	$3,617.14	$761.22	$4,378.37
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	$465.31	-	$465.31	$97.92	$563.23
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	$120.02	-	$120.02	$25.26	$145.28
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	$245.76	-	$245.76	$51.72	$297.49
6004000-Public Utilities Business Support	**2,769,439**	0.404%	$670.12	-	$670.12	$141.03	$811.15
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	$210.09	-	$210.09	$44.21	$254.31
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	$664.23	-	$664.23	$139.79	$804.01
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	$1,545.96	-	$1,545.96	$325.34	$1,871.30
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	$327.06	-	$327.06	$68.83	$395.89
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	$81.73	-	$81.73	$17.20	$98.93
6100000-Electric Operations	**10,280,757**	1.501%	$2,487.65	-	$2,487.65	$523.52	$3,011.17
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	$4,350.36	-	$4,350.36	$915.53	$5,265.88
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	$2,361.39	-	$2,361.39	$496.95	$2,858.34
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	$2,444.31	-	$2,444.31	$514.40	$2,958.71
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	$231.02	-	$231.02	$48.62	$279.64
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	$191.61	-	$191.61	$40.32	$231.93
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	$1,624.14	-	$1,624.14	$341.80	$1,965.94
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	$515.04	-	$515.04	$108.39	$623.43
6130000-Elec Capital Projects	**26,409,325**	3.855%	$6,390.29	-	$6,390.29	$1,344.83	$7,735.12
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	$1,943.53	-	$1,943.53	$409.01	$2,352.54
6200000-Water Production and Operations	**22,939,223**	3.349%	$5,550.63	-	$5,550.63	$1,168.12	$6,718.75
6205000-Water Field Operations	**14,714,728**	2.148%	$3,560.54	-	$3,560.54	$749.31	$4,309.85
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	$2,395.00	-	$2,395.00	$504.03	$2,899.03
6230000-Water Capital Projects	**81,605**	0.012%	$19.75	-	$19.75	$4.16	$23.90
6220200-Water Conservation	**794,532**	0.116%	$192.25	-	$192.25	$40.46	$232.71
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	$1,697.66	-	$1,697.66	$357.27	$2,054.94
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	$1,487.04	-	$1,487.04	$312.95	$1,799.99
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	$3,932.63	-	$3,932.63	$827.62	$4,760.24
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	$318.15	-	$318.15	$66.95	$385.10
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	$761.64	-	$761.64	$160.29	$921.92
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	$304.85	-	$304.85	$64.15	$369.00
4125420-Sewer SCADA and SPL	**696,934**	0.102%	$168.64	-	$168.64	$35.49	$204.13
4125430-Sewer Warehouse	**180,076**	0.026%	$43.57	-	$43.57	$9.17	$52.74
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	$266.66	-	$266.66	$56.12	$322.78
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	$1,705.51	-	$1,705.51	$358.92	$2,064.43
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	$18.12	-	$18.12	$3.81	$21.93
4125910-Sewer Plant Construction Support	**53,824**	0.008%	$13.02	-	$13.02	$2.74	$15.76

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4150000-Public Works Public Parking	**9,524,304**	1.390%	$2,304.61	-	$2,304.61	$485.00	$2,789.61
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	$376.40	-	$376.40	$79.21	$455.61
2115100-Workers Compensation	**7,777,836**	1.135%	$1,882.01	-	$1,882.01	$396.07	$2,278.08
2320300-Unemployment Trust	**102,133**	0.015%	$24.71	-	$24.71	$5.20	$29.91
2320000-Risk Management	**2,481,236**	0.362%	$600.39	-	$600.39	$126.35	$726.74
2315200-Central Store	**976,107**	0.142%	$236.19	-	$236.19	$49.71	$285.90
2215000-Central Garage	**15,701,352**	2.292%	$3,799.27	-	$3,799.27	$799.55	$4,598.82
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	$1,193.06	-	$1,193.06	$251.08	$1,444.14
4130000-Solid Waste Admin	**750,939**	0.110%	$181.71	-	$181.71	$38.24	$219.95
4130100-Solid Waste Collection	**22,211,459**	3.242%	$5,374.53	-	$5,374.53	$1,131.06	$6,505.59
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	$117.61	-	$117.61	$24.75	$142.36
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	$1,632.88	-	$1,632.88	$343.64	$1,976.52
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	$928.23	-	$928.23	$195.34	$1,123.57
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	$33.43	-	$33.43	$7.04	$40.47
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	$2,232.23	-	$2,232.23	$469.77	$2,702.00
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	$5,344.84	-	$5,344.84	$1,124.81	$6,469.65
6007000-Public Utilities Admin Safety	**582,722**	0.085%	$141.00	-	$141.00	$29.67	$170.68
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	$164.38	-	$164.38	$34.59	$198.97
2815001-Citywide Economic Development	**6,510,858**	0.950%	$1,575.44	-	$1,575.44	$331.55	$1,906.99
2500000-Housing and Human Services Admin	**177,738**	0.026%	$43.01	-	$43.01	$9.05	$52.06
2505000-Homeless Outreach	**3,496,498**	0.510%	$846.05	-	$846.05	$178.05	$1,024.10
2510000-Neighborhoods	**343,428**	0.050%	$83.10	-	$83.10	$17.49	$100.59
2535000-Housing Authority	**3,329,012**	0.486%	$805.52	-	$805.52	$169.52	$975.05
1165000-Airport Admin	**2,360,627**	0.345%	$571.20	-	$571.20	$120.21	$691.41
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	$746.12	-	$746.12	$157.02	$903.14
Subtotals	**685,025,514**	100.000%	$165,756.33	-	$165,756.33	$34,457.21	$200,213.55
Direct Billed					-		-
Total Full Functional Cost					$165,756.33		$200,213.55

Allocation Basis: Net Expenditures by Section

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1100000 City Manager
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Detail Allocation - Public Relations

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	$264.20	-	$264.20	-	$264.20
0200000-City Council	**1,764,839**	0.258%	$557.77	-	$557.77	-	$557.77
1100000-City Manager	**5,764,340**	0.841%	$1,821.81	-	$1,821.81	-	$1,821.81
1200000-City Clerk	**1,978,363**	0.289%	$625.26	-	$625.26	$131.58	$756.84
1300000-City Attorney	**5,745,709**	0.839%	$1,815.92	-	$1,815.92	$382.16	$2,198.08
2100000-Human Resources	**4,233,349**	0.618%	$1,337.94	-	$1,337.94	$281.57	$1,619.51
2200000-General Services	**8,783,661**	1.282%	$2,776.06	-	$2,776.06	$584.22	$3,360.28
2300000-Finance	**7,636,439**	1.115%	$2,413.49	-	$2,413.49	$507.91	$2,921.40
2400000-Innovation and Technology	**13,823,627**	2.018%	$4,368.94	-	$4,368.94	$919.44	$5,288.37
2845000-Citywide Property Services	**621,302**	0.091%	$196.36	-	$196.36	$41.32	$237.69
1400000-Marketing	**1,829,847**	0.267%	$578.32	-	$578.32	$121.71	$700.03
2800001-Community Development	**1,622,270**	0.237%	$512.72	-	$512.72	$107.90	$620.62
2810000-Planning	**2,703,373**	0.395%	$854.40	-	$854.40	$179.81	$1,034.20
2825000-Building and Safety	**3,596,295**	0.525%	$1,136.60	-	$1,136.60	$239.20	$1,375.80
2840000-Code Enforcement	**3,283,235**	0.479%	$1,037.66	-	$1,037.66	$218.37	$1,256.04
3100000-Office of the Police Chief	**5,027,813**	0.734%	$1,589.03	-	$1,589.03	$334.41	$1,923.44
3101000-Police Community Services Bureau	**2,274,221**	0.332%	$718.76	-	$718.76	$151.26	$870.03
3102000-Police Support Service	**9,592,476**	1.400%	$3,031.69	-	$3,031.69	$638.01	$3,669.70
3105000-Police Adminstrative Services	**6,401,046**	0.934%	$2,023.04	-	$2,023.04	$425.75	$2,448.79
3110000-Police Communications	**5,593,985**	0.817%	$1,767.97	-	$1,767.97	$372.07	$2,140.04
3115000-Police Field Operations	**61,939,414**	9.042%	$19,575.86	-	$19,575.86	$4,119.71	$23,695.57
3120000-Police Aviation Unit	**3,340,155**	0.488%	$1,055.65	-	$1,055.65	$222.16	$1,277.81
3125000-Police Special Operations	**21,991,900**	3.210%	$6,950.51	-	$6,950.51	$1,462.72	$8,413.23
3130000-Police Central Investigations	**10,992,246**	1.605%	$3,474.08	-	$3,474.08	$731.12	$4,205.20
3135000-Police Special Investigations	**6,854,859**	1.001%	$2,166.47	-	$2,166.47	$455.93	$2,622.40
3195000-Police Capital	**23,112**	0.003%	$7.30	-	$7.30	$1.54	$8.84
3500000-Fire Administration	**2,636,176**	0.385%	$833.16	-	$833.16	$175.34	$1,008.50
3505000-Fire Prevention	**1,498,713**	0.219%	$473.67	-	$473.67	$99.68	$573.35
3510000-Fire Operations	**64,526,694**	9.420%	$20,393.56	-	$20,393.56	$4,291.80	$24,685.36
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	$917.50	-	$917.50	$193.09	$1,110.59
3515000-Fire Special Services	**699,676**	0.102%	$221.13	-	$221.13	$46.54	$267.67
3520000-Fire Training	**1,384,128**	0.202%	$437.45	-	$437.45	$92.06	$529.51
3595000-Fire Capital	**5,806**	0.001%	$1.83	-	$1.83	$0.39	$2.22
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	$3.78	-	$3.78	$0.79	$4.57
4110000-Public Works Streets Admin	**587,380**	0.086%	$185.64	-	$185.64	$39.07	$224.71
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	$1,547.60	-	$1,547.60	$325.69	$1,873.29
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	$3,412.06	-	$3,412.06	$718.06	$4,130.13
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	$65.25	-	$65.25	$13.73	$78.98
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	$425.47	-	$425.47	$89.54	$515.01
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	$824.17	-	$824.17	$173.44	$997.61
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	$734.52	-	$734.52	$154.58	$889.10
5130000-Library Administration	**2,419,485**	0.353%	$764.67	-	$764.67	$160.92	$925.60

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5135000-Library Neighborhood Services	**6,821,049**	0.996%	$2,155.78	-	$2,155.78	$453.68	$2,609.46
5200000-PRCS Administration	**3,029,650**	0.442%	$957.52	-	$957.52	$201.51	$1,159.02
5205000-PRCS Recreation	**9,574,605**	1.398%	$3,026.04	-	$3,026.04	$636.83	$3,662.87
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	$146.93	-	$146.93	$30.92	$177.85
5215000-PRCS Parks	**14,699,052**	2.146%	$4,645.61	-	$4,645.61	$977.66	$5,623.28
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	$217.32	-	$217.32	$45.73	$263.05
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	$725.08	-	$725.08	$152.59	$877.67
2805000-Sucessor Agency	**386,974**	0.056%	$122.30	-	$122.30	$25.74	$148.04
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	$87.89	-	$87.89	$18.50	$106.39
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	$553.08	-	$553.08	$116.40	$669.48
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	$39.10	-	$39.10	$8.23	$47.33
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	$4,724.50	-	$4,724.50	$994.26	$5,718.77
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	$607.76	-	$607.76	$127.90	$735.66
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	$156.76	-	$156.76	$32.99	$189.75
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	$321.00	-	$321.00	$67.55	$388.56
6004000-Public Utilities Business Support	**2,769,439**	0.404%	$875.28	-	$875.28	$184.20	$1,059.48
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	$274.41	-	$274.41	$57.75	$332.16
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	$867.57	-	$867.57	$182.58	$1,050.15
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	$2,019.24	-	$2,019.24	$424.95	$2,444.19
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	$427.19	-	$427.19	$89.90	$517.09
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	$106.75	-	$106.75	$22.47	$129.22
6100000-Electric Operations	**10,280,757**	1.501%	$3,249.22	-	$3,249.22	$683.79	$3,933.01
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	$5,682.18	-	$5,682.18	$1,195.81	$6,877.99
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	$3,084.31	-	$3,084.31	$649.09	$3,733.39
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	$3,192.61	-	$3,192.61	$671.88	$3,864.49
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	$301.75	-	$301.75	$63.50	$365.25
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	$250.27	-	$250.27	$52.67	$302.94
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	$2,121.36	-	$2,121.36	$446.44	$2,567.80
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	$672.72	-	$672.72	$141.57	$814.29
6130000-Elec Capital Projects	**26,409,325**	3.855%	$8,346.63	-	$8,346.63	$1,756.54	$10,103.16
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	$2,538.52	-	$2,538.52	$534.23	$3,072.75
6200000-Water Production and Operations	**22,939,223**	3.349%	$7,249.91	-	$7,249.91	$1,525.73	$8,775.64
6205000-Water Field Operations	**14,714,728**	2.148%	$4,650.57	-	$4,650.57	$978.71	$5,629.27
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	$3,128.22	-	$3,128.22	$658.33	$3,786.54
6230000-Water Capital Projects	**81,605**	0.012%	$25.79	-	$25.79	$5.43	$31.22
6220200-Water Conservation	**794,532**	0.116%	$251.11	-	$251.11	$52.85	$303.96
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	$2,217.39	-	$2,217.39	$466.65	$2,684.04
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	$1,942.29	-	$1,942.29	$408.75	$2,351.04
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	$5,136.57	-	$5,136.57	$1,080.98	$6,217.55
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	$415.54	-	$415.54	$87.45	$503.00
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	$994.81	-	$994.81	$209.36	$1,204.16
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	$398.17	-	$398.17	$83.79	$481.97
4125420-Sewer SCADA and SPL	**696,934**	0.102%	$220.26	-	$220.26	$46.35	$266.62
4125430-Sewer Warehouse	**180,076**	0.026%	$56.91	-	$56.91	$11.98	$68.89
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	$348.29	-	$348.29	$73.30	$421.59
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	$2,227.63	-	$2,227.63	$468.80	$2,696.44
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	$23.66	-	$23.66	$4.98	$28.64
4125910-Sewer Plant Construction Support	**53,824**	0.008%	$17.01	-	$17.01	$3.58	$20.59

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4150000-Public Works Public Parking	**9,524,304**	1.390%	$3,010.14	-	$3,010.14	$633.48	$3,643.62
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	$491.63	-	$491.63	$103.46	$595.10
2115100-Workers Compensation	**7,777,836**	1.135%	$2,458.17	-	$2,458.17	$517.32	$2,975.49
2320300-Unemployment Trust	**102,133**	0.015%	$32.28	-	$32.28	$6.79	$39.07
2320000-Risk Management	**2,481,236**	0.362%	$784.19	-	$784.19	$165.03	$949.22
2315200-Central Store	**976,107**	0.142%	$308.50	-	$308.50	$64.92	$373.42
2215000-Central Garage	**15,701,352**	2.292%	$4,962.39	-	$4,962.39	$1,044.33	$6,006.72
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	$1,558.31	-	$1,558.31	$327.94	$1,886.25
4130000-Solid Waste Admin	**750,939**	0.110%	$237.33	-	$237.33	$49.95	$287.28
4130100-Solid Waste Collection	**22,211,459**	3.242%	$7,019.90	-	$7,019.90	$1,477.33	$8,497.23
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	$153.62	-	$153.62	$32.33	$185.94
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	$2,132.77	-	$2,132.77	$448.84	$2,581.61
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	$1,212.39	-	$1,212.39	$255.15	$1,467.54
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	$43.67	-	$43.67	$9.19	$52.86
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	$2,915.60	-	$2,915.60	$613.58	$3,529.19
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	$6,981.11	-	$6,981.11	$1,469.17	$8,450.28
6007000-Public Utilities Admin Safety	**582,722**	0.085%	$184.17	-	$184.17	$38.76	$222.93
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	$214.70	-	$214.70	$45.18	$259.89
2815001-Citywide Economic Development	**6,510,858**	0.950%	$2,057.75	-	$2,057.75	$433.05	$2,490.80
2500000-Housing and Human Services Admin	**177,738**	0.026%	$56.17	-	$56.17	$11.82	$68.00
2505000-Homeless Outreach	**3,496,498**	0.510%	$1,105.06	-	$1,105.06	$232.56	$1,337.62
2510000-Neighborhoods	**343,428**	0.050%	$108.54	-	$108.54	$22.84	$131.38
2535000-Housing Authority	**3,329,012**	0.486%	$1,052.13	-	$1,052.13	$221.42	$1,273.55
1165000-Airport Admin	**2,360,627**	0.345%	$746.07	-	$746.07	$157.01	$903.08
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	$974.54	-	$974.54	$205.09	$1,179.63
Subtotals	**685,025,514**	100.000%	$216,501.28	-	$216,501.28	$45,006.01	$261,507.29
Direct Billed					-		-
Total Full Functional Cost					$216,501.28		$261,507.29

Allocation Basis: Net Expenditures by Section

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1100000 City Manager
Schedule 4.5.3

Detail Allocation - General Citywide Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**8**	0.311%	$9,815.63	-	$9,815.63	-	$9,815.63
0200000-City Council	**18**	0.702%	$22,164.32	-	$22,164.32	-	$22,164.32
1100000-City Manager	**18**	0.723%	$22,797.59	-	$22,797.59	-	$22,797.59
1200000-City Clerk	**12**	0.482%	$15,198.39	-	$15,198.39	$3,215.24	$18,413.64
1300000-City Attorney	**35**	1.405%	$44,328.65	-	$44,328.65	$9,377.79	$53,706.44
2100000-Human Resources	**35**	1.405%	$44,328.65	-	$44,328.65	$9,377.79	$53,706.44
2200000-General Services	**31**	1.244%	$39,262.52	-	$39,262.52	$8,306.05	$47,568.56
2300000-Finance	**49**	1.967%	$62,060.10	-	$62,060.10	$13,128.91	$75,189.02
2400000-Innovation and Technology	**62**	2.489%	$78,525.03	-	$78,525.03	$16,612.09	$95,137.12
2845000-Citywide Property Services	**5**	0.201%	$6,332.66	-	$6,332.66	$1,339.68	$7,672.35
1400000-Marketing	**18**	0.704%	$22,227.65	-	$22,227.65	$4,702.29	$26,929.94
2800001-Community Development	**10**	0.401%	$12,665.33	-	$12,665.33	$2,679.37	$15,344.70
2810000-Planning	**30**	1.204%	$37,995.98	-	$37,995.98	$8,038.11	$46,034.09
2825000-Building and Safety	**25**	1.004%	$31,663.32	-	$31,663.32	$6,698.42	$38,361.74
2840000-Code Enforcement	**23**	0.923%	$29,130.25	-	$29,130.25	$6,162.55	$35,292.80
3100000-Office of the Police Chief	**12**	0.482%	$15,198.39	-	$15,198.39	$3,215.24	$18,413.64
3101000-Police Community Services Bureau	**14**	0.562%	$17,731.46	-	$17,731.46	$3,751.12	$21,482.58
3102000-Police Support Service	**63**	2.529%	$79,791.56	-	$79,791.56	$16,880.03	$96,671.59
3105000-Police Adminstrative Services	**16**	0.642%	$20,264.52	-	$20,264.52	$4,286.99	$24,551.52
3110000-Police Communications	**52**	2.087%	$65,859.70	-	$65,859.70	$13,932.72	$79,792.42
3115000-Police Field Operations	**200**	8.028%	$253,306.55	-	$253,306.55	$53,587.39	$306,893.94
3120000-Police Aviation Unit	**9**	0.361%	$11,398.79	-	$11,398.79	$2,411.43	$13,810.23
3125000-Police Special Operations	**75**	3.011%	$94,989.96	-	$94,989.96	$20,095.27	$115,085.23
3130000-Police Central Investigations	**39**	1.566%	$49,394.78	-	$49,394.78	$10,449.54	$59,844.32
3135000-Police Special Investigations	**26**	1.044%	$32,929.85	-	$32,929.85	$6,966.36	$39,896.21
3500000-Fire Administration	**7**	0.281%	$8,865.73	-	$8,865.73	$1,875.56	$10,741.29
3505000-Fire Prevention	**12**	0.482%	$15,198.39	-	$15,198.39	$3,215.24	$18,413.64
3510000-Fire Operations	**205**	8.229%	$259,639.21	-	$259,639.21	$54,927.08	$314,566.29
3515000-Fire Special Services	**5**	0.201%	$6,332.66	-	$6,332.66	$1,339.68	$7,672.35
3520000-Fire Training	**4**	0.161%	$5,066.13	-	$5,066.13	$1,071.75	$6,137.88
4100000-Public Works Administration	**9**	0.361%	$11,398.79	-	$11,398.79	$2,411.43	$13,810.23
4110000-Public Works Streets Admin	**3**	0.120%	$3,799.60	-	$3,799.60	$803.81	$4,603.41
4110100-Public Works Streets Maintenance	**55**	2.208%	$69,659.30	-	$69,659.30	$14,736.53	$84,395.83
4110110-Public Works Forestry and Landscape	**9**	0.361%	$11,398.79	-	$11,398.79	$2,411.43	$13,810.23
4110300-Public Works Storm Drain Maintenance	**6**	0.241%	$7,599.20	-	$7,599.20	$1,607.62	$9,206.82
4110400-Public Wrk Signals Maintenance	**6**	0.241%	$7,599.20	-	$7,599.20	$1,607.62	$9,206.82
4115000-Public Works City Engineering Services	**45**	1.806%	$56,993.97	-	$56,993.97	$12,057.16	$69,051.14
4120000-Public Works Traffic Engineering	**7**	0.281%	$8,865.73	-	$8,865.73	$1,875.56	$10,741.29
5130000-Library Administration	**8**	0.321%	$10,132.26	-	$10,132.26	$2,143.50	$12,275.76
5135000-Library Neighborhood Services	**60**	2.409%	$75,991.97	-	$75,991.97	$16,076.22	$92,068.18
5200000-PRCS Administration	**12**	0.482%	$15,198.39	-	$15,198.39	$3,215.24	$18,413.64

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5205000-PRCS Recreation	**101**	4.038%	$127,413.19	-	$127,413.19	$26,954.46	$154,367.65
5215000-PRCS Parks	**37**	1.465%	$46,228.45	-	$46,228.45	$9,779.70	$56,008.14
5215400-PRCS Fairmount Park Golf Course	**3**	0.120%	$3,799.60	-	$3,799.60	$803.81	$4,603.41
5305000-Museum Facilities and Operations	**14**	0.542%	$17,098.19	-	$17,098.19	$3,617.15	$20,715.34
2805000-Sucessor Agency	**3**	0.120%	$3,799.60	-	$3,799.60	$803.81	$4,603.41
6000000-Public Utilities Admin Management	**36**	1.445%	$45,595.18	-	$45,595.18	$9,645.73	$55,240.91
6003000-Public Utilities Office Ops Technology	**1**	0.040%	$1,266.53	-	$1,266.53	$267.94	$1,534.47
6004000-Public Utilities Business Support	**11**	0.442%	$13,931.86	-	$13,931.86	$2,947.31	$16,879.17
6005000-Public Utilities Admin CIS Util Bill	**13**	0.522%	$16,464.93	-	$16,464.93	$3,483.18	$19,948.11
6010000-Public Utilities Admin Field Services	**39**	1.566%	$49,394.78	-	$49,394.78	$10,449.54	$59,844.32
6015000-Public Utilities Admn Customer Service	**49**	1.967%	$62,060.10	-	$62,060.10	$13,128.91	$75,189.02
6020000-Public Utilities Admin Customer	**22**	0.883%	$27,863.72	-	$27,863.72	$5,894.61	$33,758.33
6025000-Legislative and Regulatory Risk	**1**	0.040%	$1,266.53	-	$1,266.53	$267.94	$1,534.47
6100000-Electric Operations	**64**	2.569%	$81,058.10	-	$81,058.10	$17,147.97	$98,206.06
6105000-Electric Prod and Oper Field Ops	**72**	2.890%	$91,190.36	-	$91,190.36	$19,291.46	$110,481.82
6110000-Energy Deliv Engineering	**75**	3.011%	$94,989.96	-	$94,989.96	$20,095.27	$115,085.23
6120000-Elec Power Supply Operation	**50**	2.007%	$63,326.64	-	$63,326.64	$13,396.85	$76,723.49
6120130-RERC Acorn Generating Plant	**17**	0.682%	$21,531.06	-	$21,531.06	$4,554.93	$26,085.99
6120140-Clearwater Generating Plant	**5**	0.201%	$6,332.66	-	$6,332.66	$1,339.68	$7,672.35
6200000-Water Production and Operations	**42**	1.686%	$53,194.38	-	$53,194.38	$11,253.35	$64,447.73
6205000-Water Field Operations	**85**	3.412%	$107,655.28	-	$107,655.28	$22,774.64	$130,429.93
6210000-Wtr Engineering and Resources	**38**	1.525%	$48,128.24	-	$48,128.24	$10,181.60	$58,309.85
4125000-Sewer Systems Admin and Reg Compl	**14**	0.562%	$17,731.46	-	$17,731.46	$3,751.12	$21,482.58
4125100-Sewer Collection System Maint	**19**	0.763%	$24,064.12	-	$24,064.12	$5,090.80	$29,154.92
4125200-Sewer Systems Treatment	**29**	1.164%	$36,729.45	-	$36,729.45	$7,770.17	$44,499.62
4125300-Sewer Environmental Compl	**10**	0.401%	$12,665.33	-	$12,665.33	$2,679.37	$15,344.70
4125400-Sewer Sys Plant Maintenance	**17**	0.682%	$21,531.06	-	$21,531.06	$4,554.93	$26,085.99
4125410-Sewer Electrical and Instrum	**9**	0.361%	$11,398.79	-	$11,398.79	$2,411.43	$13,810.23
4125420-Sewer SCADA and SPL	**3**	0.120%	$3,799.60	-	$3,799.60	$803.81	$4,603.41
4125430-Sewer Warehouse	**2**	0.080%	$2,533.07	-	$2,533.07	$535.87	$3,068.94
4125500-Sewer Laboratory Services	**5**	0.201%	$6,332.66	-	$6,332.66	$1,339.68	$7,672.35
4125900-Sewer Capital Engnrng Svs	**7**	0.281%	$8,865.73	-	$8,865.73	$1,875.56	$10,741.29
4125910-Sewer Plant Construction Support	**2**	0.080%	$2,533.07	-	$2,533.07	$535.87	$3,068.94
4150000-Public Works Public Parking	**3**	0.120%	$3,799.60	-	$3,799.60	$803.81	$4,603.41
4151000-Public Works Parking Enforcmnt	**16**	0.642%	$20,264.52	-	$20,264.52	$4,286.99	$24,551.52
2115100-Workers Compensation	**5**	0.201%	$6,332.66	-	$6,332.66	$1,339.68	$7,672.35
2320000-Risk Management	**11**	0.442%	$13,931.86	-	$13,931.86	$2,947.31	$16,879.17
2315200-Central Store	**9**	0.361%	$11,398.79	-	$11,398.79	$2,411.43	$13,810.23
2215000-Central Garage	**38**	1.525%	$48,128.24	-	$48,128.24	$10,181.60	$58,309.85
5200200-PRCS Adm Special Transit Svs	**48**	1.937%	$61,110.21	-	$61,110.21	$12,927.96	$74,038.16
4130000-Solid Waste Admin	**4**	0.161%	$5,066.13	-	$5,066.13	$1,071.75	$6,137.88
4130100-Solid Waste Collection	**45**	1.806%	$56,993.97	-	$56,993.97	$12,057.16	$69,051.14
4130400-Solid Waste Street Sweeping	**13**	0.522%	$16,464.93	-	$16,464.93	$3,483.18	$19,948.11
1310000-City Attorney-Claim Management	**3**	0.120%	$3,799.60	-	$3,799.60	$803.81	$4,603.41
6015311-RPU Customer Service Call Center	**14**	0.562%	$17,731.46	-	$17,731.46	$3,751.12	$21,482.58
6007000-Public Utilities Admin Safety	**4**	0.161%	$5,066.13	-	$5,066.13	$1,071.75	$6,137.88
5230000-PRCS - Youth Innovation Center	**4**	0.161%	$5,066.13	-	$5,066.13	$1,071.75	$6,137.88
2815001-Citywide Economic Development	**13**	0.502%	$15,831.66	-	$15,831.66	$3,349.21	$19,180.87

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Full Cost

2500000-Housing and Human Services Admin	**4**	0.161%	$5,066.13	-	$5,066.13	$1,071.75	$6,137.88
2505000-Homeless Outreach	**9**	0.361%	$11,398.79	-	$11,398.79	$2,411.43	$13,810.23
2510000-Neighborhoods	**4**	0.161%	$5,066.13	-	$5,066.13	$1,071.75	$6,137.88
2535000-Housing Authority	**7**	0.281%	$8,865.73	-	$8,865.73	$1,875.56	$10,741.29
1165000-Airport Admin	**7**	0.281%	$8,865.73	-	$8,865.73	$1,875.56	$10,741.29
Subtotals	**2,491**	100.000%	$3,155,123.06	-	$3,155,123.06	$655,882.88	$3,811,005.94
Direct Billed					-		-
Total Full Functional Cost					$3,155,123.06		$3,811,005.94

Allocation Basis: Number of FTEs per Department

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1100000 City Manager
Schedule 4.5.4

Detail Allocation - Office of Sustainability

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	-	-	-	-	-
0200000-City Council	**1,764,839**	0.258%	-	-	-	-	-
1100000-City Manager	**5,764,340**	0.841%	-	-	-	-	-
1200000-City Clerk	**1,978,363**	0.289%	-	-	-	-	-
1300000-City Attorney	**5,745,709**	0.839%	-	-	-	-	-
2100000-Human Resources	**4,233,349**	0.618%	-	-	-	-	-
2200000-General Services	**8,783,661**	1.282%	-	-	-	-	-
2300000-Finance	**7,636,439**	1.115%	-	-	-	-	-
2400000-Innovation and Technology	**13,823,627**	2.018%	-	-	-	-	-
2845000-Citywide Property Services	**621,302**	0.091%	-	-	-	-	-
1400000-Marketing	**1,829,847**	0.267%	-	-	-	-	-
2800001-Community Development	**1,622,270**	0.237%	-	-	-	-	-
2810000-Planning	**2,703,373**	0.395%	-	-	-	-	-
2825000-Building and Safety	**3,596,295**	0.525%	-	-	-	-	-
2840000-Code Enforcement	**3,283,235**	0.479%	-	-	-	-	-
3100000-Office of the Police Chief	**5,027,813**	0.734%	-	-	-	-	-
3101000-Police Community Services Bureau	**2,274,221**	0.332%	-	-	-	-	-
3102000-Police Support Service	**9,592,476**	1.400%	-	-	-	-	-
3105000-Police Adminstrative Services	**6,401,046**	0.934%	-	-	-	-	-
3110000-Police Communications	**5,593,985**	0.817%	-	-	-	-	-
3115000-Police Field Operations	**61,939,414**	9.042%	-	-	-	-	-
3120000-Police Aviation Unit	**3,340,155**	0.488%	-	-	-	-	-
3125000-Police Special Operations	**21,991,900**	3.210%	-	-	-	-	-
3130000-Police Central Investigations	**10,992,246**	1.605%	-	-	-	-	-
3135000-Police Special Investigations	**6,854,859**	1.001%	-	-	-	-	-
3195000-Police Capital	**23,112**	0.003%	-	-	-	-	-
3500000-Fire Administration	**2,636,176**	0.385%	-	-	-	-	-
3505000-Fire Prevention	**1,498,713**	0.219%	-	-	-	-	-
3510000-Fire Operations	**64,526,694**	9.420%	-	-	-	-	-
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	-	-	-	-	-
3515000-Fire Special Services	**699,676**	0.102%	-	-	-	-	-
3520000-Fire Training	**1,384,128**	0.202%	-	-	-	-	-
3595000-Fire Capital	**5,806**	0.001%	-	-	-	-	-
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	-	-	-	-	-
4110000-Public Works Streets Admin	**587,380**	0.086%	-	-	-	-	-
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	-	-	-	-	-
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	-	-	-	-	-
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	-	-	-	-	-
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	-	-	-	-	-
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	-	-	-	-	-
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	-	-	-	-	-

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5130000-Library Administration	**2,419,485**	0.353%	-	-	-	-	-
5135000-Library Neighborhood Services	**6,821,049**	0.996%	-	-	-	-	-
5200000-PRCS Administration	**3,029,650**	0.442%	-	-	-	-	-
5205000-PRCS Recreation	**9,574,605**	1.398%	-	-	-	-	-
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	-	-	-	-	-
5215000-PRCS Parks	**14,699,052**	2.146%	-	-	-	-	-
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	-	-	-	-	-
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	-	-	-	-	-
2805000-Sucessor Agency	**386,974**	0.056%	-	-	-	-	-
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	-	-	-	-	-
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	-	-	-	-	-
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	-	-	-	-	-
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	-	-	-	-	-
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	-	-	-	-	-
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	-	-	-	-	-
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	-	-	-	-	-
6004000-Public Utilities Business Support	**2,769,439**	0.404%	-	-	-	-	-
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	-	-	-	-	-
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	-	-	-	-	-
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	-	-	-	-	-
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	-	-	-	-	-
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	-	-	-	-	-
6100000-Electric Operations	**10,280,757**	1.501%	-	-	-	-	-
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	-	-	-	-	-
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	-	-	-	-	-
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	-	-	-	-	-
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	-	-	-	-	-
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	-	-	-	-	-
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	-	-	-	-	-
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	-	-	-	-	-
6130000-Elec Capital Projects	**26,409,325**	3.855%	-	-	-	-	-
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	-	-	-	-	-
6200000-Water Production and Operations	**22,939,223**	3.349%	-	-	-	-	-
6205000-Water Field Operations	**14,714,728**	2.148%	-	-	-	-	-
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	-	-	-	-	-
6230000-Water Capital Projects	**81,605**	0.012%	-	-	-	-	-
6220200-Water Conservation	**794,532**	0.116%	-	-	-	-	-
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	-	-	-	-	-
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	-	-	-	-	-
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	-	-	-	-	-
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	-	-	-	-	-
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	-	-	-	-	-
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	-	-	-	-	-
4125420-Sewer SCADA and SPL	**696,934**	0.102%	-	-	-	-	-
4125430-Sewer Warehouse	**180,076**	0.026%	-	-	-	-	-
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	-	-	-	-	-
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	-	-	-	-	-
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	-	-	-	-	-

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4125910-Sewer Plant Construction Support	**53,824**	0.008%	-	-	-	-	-
4150000-Public Works Public Parking	**9,524,304**	1.390%	-	-	-	-	-
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	-	-	-	-	-
2115100-Workers Compensation	**7,777,836**	1.135%	-	-	-	-	-
2320300-Unemployment Trust	**102,133**	0.015%	-	-	-	-	-
2320000-Risk Management	**2,481,236**	0.362%	-	-	-	-	-
2315200-Central Store	**976,107**	0.142%	-	-	-	-	-
2215000-Central Garage	**15,701,352**	2.292%	-	-	-	-	-
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	-	-	-	-	-
4130000-Solid Waste Admin	**750,939**	0.110%	-	-	-	-	-
4130100-Solid Waste Collection	**22,211,459**	3.242%	-	-	-	-	-
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	-	-	-	-	-
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	-	-	-	-	-
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	-	-	-	-	-
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	-	-	-	-	-
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	-	-	-	-	-
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	-	-	-	-	-
6007000-Public Utilities Admin Safety	**582,722**	0.085%	-	-	-	-	-
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	-	-	-	-	-
2815001-Citywide Economic Development	**6,510,858**	0.950%	-	-	-	-	-
2500000-Housing and Human Services Admin	**177,738**	0.026%	-	-	-	-	-
2505000-Homeless Outreach	**3,496,498**	0.510%	-	-	-	-	-
2510000-Neighborhoods	**343,428**	0.050%	-	-	-	-	-
2535000-Housing Authority	**3,329,012**	0.486%	-	-	-	-	-
1165000-Airport Admin	**2,360,627**	0.345%	-	-	-	-	-
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	-	-	-	-	-
Subtotals	**685,025,514**	100.000%	-	-	-	-	-
Direct Billed					-		-
Total Full Functional Cost					-		-

Allocation Basis: Net Expenditures by Section

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1100000 City Manager
Schedule 4.5.5

Detail Allocation - Intergovernmental Relations

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**16**	1.384%	$2,493.11	-	$2,493.11	-	$2,493.11
0200000-City Council	**32**	2.768%	$4,986.23	-	$4,986.23	-	$4,986.23
1100000-City Manager	**39**	3.374%	$6,076.96	-	$6,076.96	-	$6,076.96
1200000-City Clerk	**271**	23.443%	$42,227.10	-	$42,227.10	$9,492.52	$51,719.61
1300000-City Attorney	**273**	23.616%	$42,538.73	-	$42,538.73	$9,562.57	$52,101.31
2100000-Human Resources	**27**	2.336%	$4,207.13	-	$4,207.13	$945.75	$5,152.88
2200000-General Services	**50**	4.325%	$7,790.98	-	$7,790.98	$1,751.39	$9,542.36
2300000-Finance	**53**	4.585%	$8,258.44	-	$8,258.44	$1,856.47	$10,114.91
2400000-Innovation and Technology	**15**	1.298%	$2,337.29	-	$2,337.29	$525.42	$2,862.71
2800001-Community Development	**74**	6.401%	$11,530.65	-	$11,530.65	$2,592.05	$14,122.70
3105000-Police Adminstrative Services	**30**	2.595%	$4,674.59	-	$4,674.59	$1,050.83	$5,725.42
3500000-Fire Administration	**34**	2.941%	$5,297.86	-	$5,297.86	$1,190.94	$6,488.81
4100000-Public Works Administration	**87**	7.526%	$13,556.30	-	$13,556.30	$3,047.41	$16,603.71
5130000-Library Administration	**21**	1.817%	$3,272.21	-	$3,272.21	$735.58	$4,007.79
5215000-PRCS Parks	**58**	5.017%	$9,037.53	-	$9,037.53	$2,031.61	$11,069.14
5305000-Museum Facilities and Operations	**9**	0.779%	$1,402.38	-	$1,402.38	$315.25	$1,717.63
2805000-Sucessor Agency	**6**	0.519%	$934.92	-	$934.92	$210.17	$1,145.08
6000000-Public Utilities Admin Management	**37**	3.201%	$5,765.32	-	$5,765.32	$1,296.03	$7,061.35
2500000-Housing and Human Services Admin	**21**	1.817%	$3,272.21	-	$3,272.21	$735.58	$4,007.79
2535000-Housing Authority	**3**	0.260%	$467.46	-	$467.46	$105.08	$572.54
Subtotals	**1,156**	100.000%	$180,127.39	-	$180,127.39	$37,444.65	$217,572.04
Direct Billed					-		-
Total Full Functional Cost					$180,127.39		$217,572.04

Allocation Basis: Number of Agenda Items by Section

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Full Cost

1100000 City Manager
Schedule 4.6

Summary of Allocated Costs

Department	Total	General Citywide Support	Internal Audit	Public Relations	Community Police Review	Office of Sustainability	Intergovernmental Relations
0100000-Mayor	$12,775.22	$9,815.63	$202.27	$264.20	-	-	$2,493.11
0200000-City Council	$28,135.36	$22,164.32	$427.04	$557.77	-	-	$4,986.23
1100000-City Manager	$32,091.17	$22,797.59	$1,394.80	$1,821.81	-	-	$6,076.96
1200000-City Clerk	$71,469.54	$18,413.64	$579.45	$756.84	-	-	$51,719.61
1300000-City Attorney	$109,688.71	$53,706.44	$1,682.88	$2,198.08	-	-	$52,101.31
2100000-Human Resources	$61,718.75	$53,706.44	$1,239.92	$1,619.51	-	-	$5,152.88
2200000-General Services	$63,043.88	$47,568.56	$2,572.68	$3,360.28	-	-	$9,542.36
2300000-Finance	$90,461.98	$75,189.02	$2,236.66	$2,921.40	-	-	$10,114.91
2400000-Innovation and Technology	$107,337.05	$95,137.12	$4,048.85	$5,288.37	-	-	$2,862.71
2845000-Citywide Property Services	$8,092.01	$7,672.35	$181.98	$237.69	-	-	-
1400000-Marketing	$28,165.92	$26,929.94	$535.95	$700.03	-	-	-
Subtotal for CSD	$612,979.59	$433,101.05	$15,102.49	$19,725.99	-	-	$145,050.07
2800001-Community Development	$30,563.16	$15,344.70	$475.15	$620.62	-	-	$14,122.70
2810000-Planning	$47,860.10	$46,034.09	$791.80	$1,034.20	-	-	-
2825000-Building and Safety	$40,790.87	$38,361.74	$1,053.33	$1,375.80	-	-	-
2840000-Code Enforcement	$37,510.48	$35,292.80	$961.64	$1,256.04	-	-	-
3100000-Office of the Police Chief	$21,809.69	$18,413.64	$1,472.61	$1,923.44	-	-	-
3101000-Police Community Services Bureau	$23,018.71	$21,482.58	$666.10	$870.03	-	-	-
3102000-Police Support Service	$103,150.87	$96,671.59	$2,809.57	$3,669.70	-	-	-
3105000-Police Adminstrative Services	$34,600.55	$24,551.52	$1,874.82	$2,448.79	-	-	$5,725.42
3110000-Police Communications	$83,570.90	$79,792.42	$1,638.44	$2,140.04	-	-	-
3115000-Police Field Operations	$348,731.16	$306,893.94	$18,141.65	$23,695.57	-	-	-
3120000-Police Aviation Unit	$16,066.35	$13,810.23	$978.31	$1,277.81	-	-	-
3125000-Police Special Operations	$129,939.74	$115,085.23	$6,441.28	$8,413.23	-	-	-
3130000-Police Central Investigations	$67,269.07	$59,844.32	$3,219.56	$4,205.20	-	-	-
3135000-Police Special Investigations	$44,526.35	$39,896.21	$2,007.74	$2,622.40	-	-	-
3195000-Police Capital	$15.61	-	$6.77	$8.84	-	-	-

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Full Cost

1100000 City Manager
Schedule 4.6

Summary of Allocated Costs (continued)

Department	Total	General Citywide Support	Internal Audit	Public Relations	Community Police Review	Office of Sustainability	Intergovernmental Relations
3500000-Fire Administration	$19,010.71	$10,741.29	$772.12	$1,008.50	-	-	$6,488.81
3505000-Fire Prevention	$19,425.95	$18,413.64	$438.96	$573.35	-	-	-
3510000-Fire Operations	$358,151.10	$314,566.29	$18,899.45	$24,685.36	-	-	-
3510100-Fire Operation Paramedic Program	$1,960.87	-	$850.28	$1,110.59	-	-	-
3515000-Fire Special Services	$8,144.95	$7,672.35	$204.93	$267.67	-	-	-
3520000-Fire Training	$7,072.79	$6,137.88	$405.40	$529.51	-	-	-
3595000-Fire Capital	$3.92	-	$1.70	$2.22	-	-	-
4100000-Public Works Administration	$30,413.94	$13,810.23	-	-	-	-	$16,603.71
4100200-Public Works Sundry Gen Govt	$8.07	-	$3.50	$4.57	-	-	-
4110000-Public Works Streets Admin	$5,000.16	$4,603.41	$172.04	$224.71	-	-	-
4110100-Public Works Streets Maintenance	$87,703.35	$84,395.83	$1,434.22	$1,873.29	-	-	-
4110110-Public Works Forestry and Landscape	$21,102.43	$13,810.23	$3,162.08	$4,130.13	-	-	-
4110300-Public Works Storm Drain Maintenance	$9,346.26	$9,206.82	$60.47	$78.98	-	-	-
4110400-Public Wrk Signals Maintenance	$10,116.13	$9,206.82	$394.30	$515.01	-	-	-
4115000-Public Works City Engineering Services	$70,812.53	$69,051.14	$763.78	$997.61	-	-	-
4120000-Public Works Traffic Engineering	$12,311.09	$10,741.29	$680.70	$889.10	-	-	-
5130000-Library Administration	$17,917.80	$12,275.76	$708.65	$925.60	-	-	$4,007.79
5135000-Library Neighborhood Services	$96,675.49	$92,068.18	$1,997.84	$2,609.46	-	-	-
5200000-PRCS Administration	$20,460.03	$18,413.64	$887.36	$1,159.02	-	-	-
5205000-PRCS Recreation	$160,834.86	$154,367.65	$2,804.34	$3,662.87	-	-	-
5210000-PRCS Janet Goeske Center	$314.02	-	$136.17	$177.85	-	-	-
5215000-PRCS Parks	$77,005.82	$56,008.14	$4,305.26	$5,623.28	-	-	$11,069.14
5215400-PRCS Fairmount Park Golf Course	$5,067.85	$4,603.41	$201.39	$263.05	-	-	-
5305000-Museum Facilities and Operations	$23,982.59	$20,715.34	$671.96	$877.67	-	-	$1,717.63
2805000-Sucessor Agency	$6,009.88	$4,603.41	$113.34	$148.04	-	-	$1,145.08
9999991-Public Works Capital Improv Storm	$187.84	-	$81.45	$106.39	-	-	-
5200111-PRCS Admin Plan and Design Park	$1,182.04	-	$512.56	$669.48	-	-	-
9999993-PW-Cap Imp-Street Projects (433)	$83.57	-	$36.24	$47.33	-	-	-

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
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1100000 City Manager
Schedule 4.6

Summary of Allocated Costs (continued)

Department	Total	General Citywide Support	Internal Audit	Public Relations	Community Police Review	Office of Sustainability	Intergovernmental Relations
6000000-Public Utilities Admin Management	$72,399.39	$55,240.91	$4,378.37	$5,718.77	-	-	$7,061.35
6000030-Public Utilities Admin Mission Square	$1,298.90	-	$563.23	$735.66	-	-	-
6002000-Public Utilities Work Force Developmnt	$335.03	-	$145.28	$189.75	-	-	-
6003000-Public Utilities Office Ops Technology	$2,220.51	$1,534.47	$297.49	$388.56	-	-	-
6004000-Public Utilities Business Support	$18,749.80	$16,879.17	$811.15	$1,059.48	-	-	-
6005000-Public Utilities Admin CIS Util Bill	$20,534.58	$19,948.11	$254.31	$332.16	-	-	-
6010000-Public Utilities Admin Field Services	$61,698.48	$59,844.32	$804.01	$1,050.15	-	-	-
6015000-Public Utilities Admn Customer Service	$79,504.50	$75,189.02	$1,871.30	$2,444.19	-	-	-
6020000-Public Utilities Admin Customer	$34,671.32	$33,758.33	$395.89	$517.09	-	-	-
6025000-Legislative and Regulatory Risk	$1,762.62	$1,534.47	$98.93	$129.22	-	-	-
6100000-Electric Operations	$105,150.24	$98,206.06	$3,011.17	$3,933.01	-	-	-
6105000-Electric Prod and Oper Field Ops	$122,625.69	$110,481.82	$5,265.88	$6,877.99	-	-	-
6110000-Energy Deliv Engineering	$121,676.96	$115,085.23	$2,858.34	$3,733.39	-	-	-
6120000-Elec Power Supply Operation	$83,546.68	$76,723.49	$2,958.71	$3,864.49	-	-	-
6120110-SONGS Power and Energy Purch	$644.90	-	$279.64	$365.25	-	-	-
6120120-SPRINGS Power and Energy Purch	$534.87	-	$231.93	$302.94	-	-	-
6120130-RERC Acorn Generating Plant	$30,619.73	$26,085.99	$1,965.94	$2,567.80	-	-	-
6120140-Clearwater Generating Plant	$9,110.07	$7,672.35	$623.43	$814.29	-	-	-
6130000-Elec Capital Projects	$17,838.28	-	$7,735.12	$10,103.16	-	-	-
6020100-Public Utilities Adm Market Pub Benefit	$5,425.28	-	$2,352.54	$3,072.75	-	-	-
6200000-Water Production and Operations	$79,942.12	$64,447.73	$6,718.75	$8,775.64	-	-	-
6205000-Water Field Operations	$140,369.05	$130,429.93	$4,309.85	$5,629.27	-	-	-
6210000-Wtr Engineering and Resources	$64,995.42	$58,309.85	$2,899.03	$3,786.54	-	-	-
6230000-Water Capital Projects	$55.12	-	$23.90	$31.22	-	-	-
6220200-Water Conservation	$536.67	-	$232.71	$303.96	-	-	-
4125000-Sewer Systems Admin and Reg Compl	$26,221.55	$21,482.58	$2,054.94	$2,684.04	-	-	-
4125100-Sewer Collection System Maint	$33,305.95	$29,154.92	$1,799.99	$2,351.04	-	-	-
4125200-Sewer Systems Treatment	$55,477.42	$44,499.62	$4,760.24	$6,217.55	-	-	-

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1100000 City Manager
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Summary of Allocated Costs (continued)

Department	Total	General Citywide Support	Internal Audit	Public Relations	Community Police Review	Office of Sustainability	Intergovernmental Relations
4125300-Sewer Environmental Compl	$16,232.79	$15,344.70	$385.10	$503.00	-	-	-
4125400-Sewer Sys Plant Maintenance	$28,212.07	$26,085.99	$921.92	$1,204.16	-	-	-
4125410-Sewer Electrical and Instrum	$14,661.19	$13,810.23	$369.00	$481.97	-	-	-
4125420-Sewer SCADA and SPL	$5,074.16	$4,603.41	$204.13	$266.62	-	-	-
4125430-Sewer Warehouse	$3,190.57	$3,068.94	$52.74	$68.89	-	-	-
4125500-Sewer Laboratory Services	$8,416.72	$7,672.35	$322.78	$421.59	-	-	-
9999995-PW-Sewer Capital Projects (550)	$4,760.86	-	$2,064.43	$2,696.44	-	-	-
4125900-Sewer Capital Engnrng Svs	$10,791.86	$10,741.29	$21.93	$28.64	-	-	-
4125910-Sewer Plant Construction Support	$3,105.30	$3,068.94	$15.76	$20.59	-	-	-
4150000-Public Works Public Parking	$11,036.64	$4,603.41	$2,789.61	$3,643.62	-	-	-
4151000-Public Works Parking Enforcmnt	$25,602.23	$24,551.52	$455.61	$595.10	-	-	-
2115100-Workers Compensation	$12,925.92	$7,672.35	$2,278.08	$2,975.49	-	-	-
2320300-Unemployment Trust	$68.99	-	$29.91	$39.07	-	-	-
2320000-Risk Management	$18,555.13	$16,879.17	$726.74	$949.22	-	-	-
2315200-Central Store	$14,469.54	$13,810.23	$285.90	$373.42	-	-	-
2215000-Central Garage	$68,915.39	$58,309.85	$4,598.82	$6,006.72	-	-	-
5200200-PRCS Adm Special Transit Svs	$77,368.56	$74,038.16	$1,444.14	$1,886.25	-	-	-
4130000-Solid Waste Admin	$6,645.10	$6,137.88	$219.95	$287.28	-	-	-
4130100-Solid Waste Collection	$84,053.95	$69,051.14	$6,505.59	$8,497.23	-	-	-
4130200-Solid Waste Refuse Disposal	$328.31	-	$142.36	$185.94	-	-	-
4130300-Solid Waste Private Hauler	$4,558.13	-	$1,976.52	$2,581.61	-	-	-
4130400-Solid Waste Street Sweeping	$22,539.22	$19,948.11	$1,123.57	$1,467.54	-	-	-
4130500-Solid Waste Sundry Gen Govt	$93.33	-	$40.47	$52.86	-	-	-
1310000-City Attorney-Claim Management	$10,834.59	$4,603.41	$2,702.00	$3,529.19	-	-	-
9999992-PW-Capital Projects (420)	$14,919.93	-	$6,469.65	$8,450.28	-	-	-
6015311-RPU Customer Service Call Center	$21,482.58	$21,482.58	-	-	-	-	-
6007000-Public Utilities Admin Safety	$6,531.48	$6,137.88	$170.68	$222.93	-	-	-
5230000-PRCS - Youth Innovation Center	$6,596.74	$6,137.88	$198.97	$259.89	-	-	-

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
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1100000 City Manager
Schedule 4.6

Summary of Allocated Costs (continued)

Department	Total	General Citywide Support	Internal Audit	Public Relations	Community Police Review	Office of Sustainability	Intergovernmental Relations
2815001-Citywide Economic Development	$23,578.66	$19,180.87	$1,906.99	$2,490.80	-	-	-
2500000-Housing and Human Services Admin	$10,265.73	$6,137.88	$52.06	$68.00	-	-	$4,007.79
2505000-Homeless Outreach	$16,171.95	$13,810.23	$1,024.10	$1,337.62	-	-	-
2510000-Neighborhoods	$6,369.85	$6,137.88	$100.59	$131.38	-	-	-
2535000-Housing Authority	$13,562.42	$10,741.29	$975.05	$1,273.55	-	-	$572.54
1165000-Airport Admin	$12,335.78	$10,741.29	$691.41	$903.08	-	-	-
5240000-Arts & Cultural Affairs	$2,082.77	-	$903.14	$1,179.63	-	-	-
Alloc Remains	$202,386.91	-	-	-	$202,386.91	-	-
Totals	$4,692,685.72	$3,811,005.94	$200,213.55	$261,507.29	-	-	$217,572.04
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	$4,692,685.72	$3,811,005.94	$200,213.55	$261,507.29	-	-	$217,572.04
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	($612,979.59)	($433,101.05)	($15,102.49)	($19,725.99)	-	-	($145,050.07)
Total Receiving Department Allocation	$3,877,319.22	$3,377,904.90	$185,111.06	$241,781.30	-	-	$72,521.96

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1200000 City Clerk
Schedule 5.1

Narrative

Records Management- Allocates the cost of City Clerk Records Management function based on the total DocuTrust invoiced amount per department

Elections- Allocates the cost of City Clerk Elections function based on expenditures.

Legislative Support- Allocates the cost of City Clerk Legislative Support based on the number of Agenda items per department.

Passport Services- Not further allocated

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1200000 City Clerk
Schedule 5.2

Labor Distribution Summary

No Labor Distribution

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1200000 City Clerk
Schedule 5.3

Schedule of costs to be allocated

		Amount	General & Admin	Records Management	Elections	Legislative Support	Passport Services
Sal Total %				*0.000%*	*0.000%*	*0.000%*	*0.000%*
Wages and Benefits							
Salaries		-	-	-	-	-	-
Benefits		-	-	-	-	-	-
Wages and Benefits Subtotal		-	-	-	-	-	-
Service And Supplies	**DIST**						
Salaries	*PROP*	-	-	-	-	-	-
Benefits	*PROP*	-	-	-	-	-	-
411100 - Salaries - Regular	*PROP*	$833,953.00	-	-	-	$701,215.00	$132,738.00
411115 - Salaries-Additional Pay PERS	*PROP*	$9,440.00	-	-	-	$6,608.00	$2,832.00
411510 - Accrued Payroll	*PROP*	$6,400.00	-	-	-	$3,597.00	$2,803.00
412210 - Workers Compensation Ins	*PROP*	$13,514.00	-	-	-	$11,057.00	$2,457.00
412220 - Health Insurance	*PROP*	$128,067.00	-	-	-	$87,250.00	$40,817.00
412222 - Dental Insurance	*PROP*	$4,461.00	-	-	-	$3,346.00	$1,115.00
412230 - Life Insurance	*PROP*	$4,968.00	-	-	-	$4,186.00	$782.00
412240 - Unemployment Insurance	*PROP*	$654.00	-	-	-	$547.00	$107.00
412250 - Disability Insurance	*PROP*	$286.00	-	-	-	$286.00	-
412320 - Medicare OASDI	*PROP*	$14,504.00	-	-	-	$12,334.00	$2,170.00
412400 - Deferred Compensation	*PROP*	$23,363.00	-	-	-	$22,103.00	$1,260.00
412500 - Automobile/Expense Allowance	*PROP*	$6,300.00	-	-	-	$6,300.00	-
421000 - Professional Services	*PROP*	$569,663.00	-	$60,056.00	$485,949.00	$23,658.00	-
422100 - Telephone	*PROP*	$306.00	-	-	-	$170.00	$136.00
422120 - Telephone - Cellular	*PROP*	$3,288.00	-	-	-	$3,288.00	-
424220 - All Other Equip Maint/Repair	*PROP*	-	-	-	-	-	-
425100 - Advertising Expense	*PROP*	$59,775.00	-	-	$3,442.00	$56,333.00	-
425200 - Periodicals & Dues	*PROP*	$2,379.00	-	-	$478.00	$1,901.00	-
425300 - Photo & Recording Supplies	*PROP*	$2,094.00	-	-	-	-	$2,094.00
425400 - General Office Expense	*PROP*	$14,364.00	-	-	-	$9,107.00	$5,257.00
425500 - Postage	*PROP*	$8,134.00	-	-	$8,757.00	$2,757.00	($3,380.00)
425600 - Central Printing Charges	*PROP*	$5,072.00	-	-	-	$2,838.00	$2,234.00
425610 - Outside Printing Expense	*PROP*	$9,709.00	-	-	$9,669.00	$40.00	-
426800 - Special Department Supplies	*PROP*	$6,450.00	-	-	$105.00	$2,649.00	$3,696.00
427100 - Travel & Meeting Expense	*PROP*	$4,465.00	-	-	-	$4,465.00	-
427200 - Training	*PROP*	$3,934.00	-	-	$1,155.00	$2,779.00	-
428400 - Liability Insurance	*PROP*	$17,997.00	-	-	-	$14,721.00	$3,276.00
450327 - Board/Comm Recognition Recp	*PROP*	$16,806.00	-	-	-	$16,806.00	-
882510 - Utilization Chgs from 510 Fund	*PROP*	$47,230.00	-	-	-	$5,922.00	$41,308.00
884101 - Interfund Services from 101 Fd	*PROP*	$60,898.00	-	-	-	$60,898.00	-
892101 - Utilization Chgs to 101 Fund	*PROP*	($58,560.00)	-	-	-	($58,560.00)	-
892110 - Utilization Chgs to 110 Fund	*PROP*	($1,302.00)	-	-	-	($1,302.00)	-

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892510 - Utilization Chgs to 510 Fund	*PROP*	($64,364.00)	-	-	-	($64,364.00)	-
892530 - Utilization Chgs to 530 Fund	*PROP*	($723.00)	-	-	-	($723.00)	-
412317 - PERS Normal - Misc	*PROP*	-	-	-	-	-	-
412318 - PERS UAL - Misc	*PROP*	-	-	-	-	-	-
411105 - Salaries - Non-Productive	*PROP*	-	-	-	-	-	-
411130 - Compensatory Time	*PROP*	$7,837.00	-	-	-	$7,837.00	-
411210 - Vacation	*PROP*	$58,333.00	-	-	-	$53,293.00	$5,040.00
411220 - Holidays & Special Days Off	*PROP*	$50,967.00	-	-	-	$42,386.00	$8,581.00
411240 - Sick Leave	*PROP*	$28,875.00	-	-	-	$24,917.00	$3,958.00
411245 - Family Illness Sick Leave	*PROP*	$8,257.00	-	-	-	$4,401.00	$3,856.00
411260 - Bereavement Leave	*PROP*	$1,875.00	-	-	-	$512.00	$1,363.00
411280 - Jury Duty	*PROP*	$1,212.00	-	-	-	$1,212.00	-
411292 - Administrative Leave	*PROP*	$14,625.00	-	-	-	$14,291.00	$334.00
411410 - Vacation Payoffs	*PROP*	$3,262.00	-	-	-	$3,262.00	-
412310 - PERS Retirement	*PROP*	$139,441.00	-	-	-	$117,636.00	$21,805.00
413120 - Overtime At 1.5 Rate	*PROP*	$3,417.00	-	-	-	$3,417.00	-
421001 - Prof Services/Internal	*PROP*	$1,600.00	-	-	-	$1,600.00	-
411116 - Salaries-Addtl Pay Non-PERS	*PROP*	-	-	-	-	-	-
423400 - Motor Pool Equipment Rental	*PROP*	$35.00	-	-	-	$35.00	-
425700 - Software Purchase/Licensing	*PROP*	$1,568.00	-	-	-	$1,568.00	-
450051 - Human Relations Commission	*PROP*	$691.00	-	-	-	$691.00	-
882110 - Utilization Chgs from 110 Fund	*PROP*	-	-	-	-	-	-
894101 - Interfund Services to 101 Fund	*PROP*	($1,364.00)	-	-	-	($1,364.00)	-
425800 - Computer Equip Purc Undr $50	*PROP*	$1,828.00	-	-	-	-	$1,828.00
Services and Supplies Subtotal		$2,075,984.00	-	$60,056.00	$509,555.00	$1,217,906.00	$288,467.00
Cost Adjustments							
Cost Adjustments Subtotal		-	-	-	-	-	-
Reallocate Admin			-	-	-	-	-
Functional Costs		$2,075,984.00	-	$60,056.00	$509,555.00	$1,217,906.00	$288,467.00
	Exp Total %		*0.000%*	*2.893%*	*24.545%*	*58.666%*	*13.895%*

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1200000 City Clerk
Schedule 5.4

Service to Service Costs

Department	First Incoming	Second Incoming	Records Management	Elections	Legislative Support	Passport Services
0000001-Building	$12,973.35	-	$375.31	$3,184.34	$7,611.01	$1,802.70
0100000-Mayor	$12,927.66	$2,373.98	$442.66	$3,755.82	$8,976.92	$2,126.23
0200000-City Council	$27,258.24	$6,981.35	$990.51	$8,404.19	$20,087.15	$4,757.74
1100000-City Manager	$58,529.45	$12,940.09	$2,067.54	$17,542.36	$41,928.64	$9,931.00
1200000-City Clerk	-	$302,424.02	$8,748.80	$74,230.66	$177,421.42	$42,023.13
1300000-City Attorney	-	$36,593.39	$1,058.61	$8,981.93	$21,468.04	$5,084.81
2100000-Human Resources	-	$23,149.19	$669.68	$5,682.02	$13,580.80	$3,216.68
2200000-General Services	-	$12,176.65	$352.26	$2,988.79	$7,143.61	$1,692.00
2300000-Finance	-	$28,802.29	$833.22	$7,069.59	$16,897.28	$4,002.20
2400000-Innovation and Technology	-	$68,375.90	$1,978.04	$16,783.02	$40,113.71	$9,501.13
7222100-Non Departmental City Occupancy	-	$18,112.71	$523.98	$4,445.81	$10,626.08	$2,516.84
7241300-Non Departmental Employee Parking	-	$5,087.28	$147.17	$1,248.69	$2,984.53	$706.90
1400000-Marketing	-	$5,217.76	$150.94	$1,280.71	$3,061.07	$725.03
Subtotals	$111,688.70	$522,234.62	$18,338.72	$155,597.92	$371,900.27	$88,086.40
Functional Costs	$2,075,984.00		$60,056.00	$509,555.00	$1,217,906.00	$288,467.00
Total Allocated Costs	$2,709,907.32		$78,394.72	$665,152.92	$1,589,806.27	$376,553.40

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Schedule 5.5.1

Detail Allocation - Records Management

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**505**	1.266%	$801.48	-	$801.48	-	$801.48
0200000-City Council	**5,142**	12.895%	$8,160.85	-	$8,160.85	-	$8,160.85
1300000-City Attorney	**3,659**	9.176%	$5,807.18	-	$5,807.18	$1,614.98	$7,422.16
2100000-Human Resources	**2,561**	6.422%	$4,064.55	-	$4,064.55	$1,130.35	$5,194.90
2200000-General Services	**3**	0.008%	$4.76	-	$4.76	$1.32	$6.09
2300000-Finance	**2,415**	6.056%	$3,832.84	-	$3,832.84	$1,065.91	$4,898.75
2845000-Citywide Property Services	**1,049**	2.631%	$1,664.86	-	$1,664.86	$463.00	$2,127.86
2800001-Community Development	**87**	0.218%	$138.08	-	$138.08	$38.40	$176.48
2810000-Planning	**6,990**	17.529%	$11,093.80	-	$11,093.80	$3,085.18	$14,178.98
2825000-Building and Safety	**506**	1.269%	$803.07	-	$803.07	$223.33	$1,026.40
2840000-Code Enforcement	**300**	0.752%	$476.13	-	$476.13	$132.41	$608.54
3105000-Police Adminstrative Services	**1,517**	3.804%	$2,407.62	-	$2,407.62	$669.56	$3,077.18
3500000-Fire Administration	**457**	1.146%	$725.30	-	$725.30	$201.71	$927.01
3510000-Fire Operations	**1**	0.003%	$1.59	-	$1.59	$0.44	$2.03
4100000-Public Works Administration	**5,745**	14.407%	$9,117.87	-	$9,117.87	$2,535.68	$11,653.54
4115000-Public Works City Engineering Services	**2,667**	6.688%	$4,232.78	-	$4,232.78	$1,177.14	$5,409.92
5130000-Library Administration	**12**	0.030%	$19.05	-	$19.05	$5.30	$24.34
5200000-PRCS Administration	**18**	0.045%	$28.57	-	$28.57	$7.94	$36.51
6000000-Public Utilities Admin Management	**938**	2.352%	$1,488.70	-	$1,488.70	$414.01	$1,902.70
6100000-Electric Operations	**829**	2.079%	$1,315.70	-	$1,315.70	$365.90	$1,681.60
6110000-Energy Deliv Engineering	**420**	1.053%	$666.58	-	$666.58	$185.38	$851.96
6120000-Elec Power Supply Operation	**120**	0.301%	$190.45	-	$190.45	$52.96	$243.42
6200000-Water Production and Operations	**1,536**	3.852%	$2,437.78	-	$2,437.78	$677.95	$3,115.73
2115100-Workers Compensation	**1,526**	3.827%	$2,421.91	-	$2,421.91	$673.53	$3,095.44
5200200-PRCS Adm Special Transit Svs	**375**	0.940%	$595.16	-	$595.16	$165.51	$760.68
2815001-Citywide Economic Development	**483**	1.211%	$766.57	-	$766.57	$213.18	$979.75
2500000-Housing and Human Services Admin	**15**	0.038%	$23.81	-	$23.81	$6.62	$30.43
Subtotals	**39,876**	100.000%	$63,287.03	-	$63,287.03	$15,107.69	$78,394.72
Direct Billed					-		-
Total Full Functional Cost					$63,287.03		$78,394.72

Allocation Basis: Invoices by Section

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For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1200000 City Clerk
Schedule 5.5.2

Detail Allocation - Elections

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	$655.27	-	$655.27	-	$655.27
0200000-City Council	**1,764,839**	0.258%	$1,383.40	-	$1,383.40	-	$1,383.40
1100000-City Manager	**5,764,340**	0.841%	$4,518.48	-	$4,518.48	-	$4,518.48
1200000-City Clerk	**1,978,363**	0.289%	$1,550.77	-	$1,550.77	-	$1,550.77
1300000-City Attorney	**5,745,709**	0.839%	$4,503.87	-	$4,503.87	$1,091.63	$5,595.51
2100000-Human Resources	**4,233,349**	0.618%	$3,318.38	-	$3,318.38	$804.30	$4,122.68
2200000-General Services	**8,783,661**	1.282%	$6,885.23	-	$6,885.23	$1,668.82	$8,554.05
2300000-Finance	**7,636,439**	1.115%	$5,985.96	-	$5,985.96	$1,450.86	$7,436.81
2400000-Innovation and Technology	**13,823,627**	2.018%	$10,835.89	-	$10,835.89	$2,626.37	$13,462.26
2845000-Citywide Property Services	**621,302**	0.091%	$487.02	-	$487.02	$118.04	$605.06
1400000-Marketing	**1,829,847**	0.267%	$1,434.36	-	$1,434.36	$347.65	$1,782.01
2800001-Community Development	**1,622,270**	0.237%	$1,271.64	-	$1,271.64	$308.22	$1,579.86
2810000-Planning	**2,703,373**	0.395%	$2,119.09	-	$2,119.09	$513.62	$2,632.70
2825000-Building and Safety	**3,596,295**	0.525%	$2,819.02	-	$2,819.02	$683.26	$3,502.28
2840000-Code Enforcement	**3,283,235**	0.479%	$2,573.62	-	$2,573.62	$623.79	$3,197.41
3100000-Office of the Police Chief	**5,027,813**	0.734%	$3,941.14	-	$3,941.14	$955.24	$4,896.38
3101000-Police Community Services Bureau	**2,274,221**	0.332%	$1,782.69	-	$1,782.69	$432.08	$2,214.77
3102000-Police Support Service	**9,592,476**	1.400%	$7,519.23	-	$7,519.23	$1,822.49	$9,341.72
3105000-Police Adminstrative Services	**6,401,046**	0.934%	$5,017.57	-	$5,017.57	$1,216.14	$6,233.71
3110000-Police Communications	**5,593,985**	0.817%	$4,384.94	-	$4,384.94	$1,062.81	$5,447.75
3115000-Police Field Operations	**61,939,414**	9.042%	$48,552.29	-	$48,552.29	$11,767.95	$60,320.24
3120000-Police Aviation Unit	**3,340,155**	0.488%	$2,618.24	-	$2,618.24	$634.60	$3,252.84
3125000-Police Special Operations	**21,991,900**	3.210%	$17,238.74	-	$17,238.74	$4,178.27	$21,417.00
3130000-Police Central Investigations	**10,992,246**	1.605%	$8,616.46	-	$8,616.46	$2,088.43	$10,704.90
3135000-Police Special Investigations	**6,854,859**	1.001%	$5,373.30	-	$5,373.30	$1,302.36	$6,675.66
3195000-Police Capital	**23,112**	0.003%	$18.12	-	$18.12	$4.39	$22.51
3500000-Fire Administration	**2,636,176**	0.385%	$2,066.41	-	$2,066.41	$500.85	$2,567.26
3505000-Fire Prevention	**1,498,713**	0.219%	$1,174.79	-	$1,174.79	$284.74	$1,459.53
3510000-Fire Operations	**64,526,694**	9.420%	$50,580.38	-	$50,580.38	$12,259.51	$62,839.89
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	$2,275.60	-	$2,275.60	$551.55	$2,827.16
3515000-Fire Special Services	**699,676**	0.102%	$548.45	-	$548.45	$132.93	$681.39
3520000-Fire Training	**1,384,128**	0.202%	$1,084.97	-	$1,084.97	$262.97	$1,347.95
3595000-Fire Capital	**5,806**	0.001%	$4.55	-	$4.55	$1.10	$5.65
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	$9.37	-	$9.37	$2.27	$11.64
4110000-Public Works Streets Admin	**587,380**	0.086%	$460.43	-	$460.43	$111.60	$572.03
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	$3,838.38	-	$3,838.38	$930.33	$4,768.72
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	$8,462.64	-	$8,462.64	$2,051.15	$10,513.79
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	$161.82	-	$161.82	$39.22	$201.05
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	$1,055.26	-	$1,055.26	$255.77	$1,311.03
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	$2,044.10	-	$2,044.10	$495.44	$2,539.55
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	$1,821.76	-	$1,821.76	$441.55	$2,263.32
5130000-Library Administration	**2,419,485**	0.353%	$1,896.56	-	$1,896.56	$459.68	$2,356.24

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5135000-Library Neighborhood Services	**6,821,049**	0.996%	$5,346.80	-	$5,346.80	$1,295.94	$6,642.74
5200000-PRCS Administration	**3,029,650**	0.442%	$2,374.84	-	$2,374.84	$575.61	$2,950.45
5205000-PRCS Recreation	**9,574,605**	1.398%	$7,505.22	-	$7,505.22	$1,819.09	$9,324.31
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	$364.42	-	$364.42	$88.33	$452.75
5215000-PRCS Parks	**14,699,052**	2.146%	$11,522.11	-	$11,522.11	$2,792.69	$14,314.80
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	$538.99	-	$538.99	$130.64	$669.63
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	$1,798.35	-	$1,798.35	$435.88	$2,234.23
2805000-Sucessor Agency	**386,974**	0.056%	$303.34	-	$303.34	$73.52	$376.86
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	$217.99	-	$217.99	$52.84	$270.83
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	$1,371.77	-	$1,371.77	$332.48	$1,704.25
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	$96.98	-	$96.98	$23.51	$120.49
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	$11,717.77	-	$11,717.77	$2,840.11	$14,557.88
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	$1,507.38	-	$1,507.38	$365.35	$1,872.73
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	$388.80	-	$388.80	$94.24	$483.04
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	$796.16	-	$796.16	$192.97	$989.13
6004000-Public Utilities Business Support	**2,769,439**	0.404%	$2,170.87	-	$2,170.87	$526.17	$2,697.04
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	$680.60	-	$680.60	$164.96	$845.56
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	$2,151.77	-	$2,151.77	$521.54	$2,673.31
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	$5,008.15	-	$5,008.15	$1,213.86	$6,222.00
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	$1,059.53	-	$1,059.53	$256.80	$1,316.33
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	$264.76	-	$264.76	$64.17	$328.94
6100000-Electric Operations	**10,280,757**	1.501%	$8,058.75	-	$8,058.75	$1,953.25	$10,012.01
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	$14,093.02	-	$14,093.02	$3,415.82	$17,508.84
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	$7,649.73	-	$7,649.73	$1,854.12	$9,503.85
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	$7,918.35	-	$7,918.35	$1,919.22	$9,837.58
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	$748.41	-	$748.41	$181.40	$929.80
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	$620.72	-	$620.72	$150.45	$771.17
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	$5,261.43	-	$5,261.43	$1,275.25	$6,536.68
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	$1,668.48	-	$1,668.48	$404.40	$2,072.88
6130000-Elec Capital Projects	**26,409,325**	3.855%	$20,701.41	-	$20,701.41	$5,017.54	$25,718.95
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	$6,296.07	-	$6,296.07	$1,526.02	$7,822.09
6200000-Water Production and Operations	**22,939,223**	3.349%	$17,981.31	-	$17,981.31	$4,358.25	$22,339.56
6205000-Water Field Operations	**14,714,728**	2.148%	$11,534.40	-	$11,534.40	$2,795.67	$14,330.07
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	$7,758.64	-	$7,758.64	$1,880.51	$9,639.16
6230000-Water Capital Projects	**81,605**	0.012%	$63.97	-	$63.97	$15.50	$79.47
6220200-Water Conservation	**794,532**	0.116%	$622.81	-	$622.81	$150.95	$773.76
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	$5,499.60	-	$5,499.60	$1,332.98	$6,832.58
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	$4,817.29	-	$4,817.29	$1,167.60	$5,984.89
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	$12,739.78	-	$12,739.78	$3,087.83	$15,827.61
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	$1,030.64	-	$1,030.64	$249.80	$1,280.44
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	$2,467.33	-	$2,467.33	$598.02	$3,065.36
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	$987.55	-	$987.55	$239.36	$1,226.91
4125420-Sewer SCADA and SPL	**696,934**	0.102%	$546.30	-	$546.30	$132.41	$678.72
4125430-Sewer Warehouse	**180,076**	0.026%	$141.16	-	$141.16	$34.21	$175.37
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	$863.84	-	$863.84	$209.38	$1,073.22
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	$5,525.01	-	$5,525.01	$1,339.13	$6,864.14
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	$58.69	-	$58.69	$14.23	$72.92
4125910-Sewer Plant Construction Support	**53,824**	0.008%	$42.19	-	$42.19	$10.23	$52.42

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Full Cost

4150000-Public Works Public Parking	**9,524,304**	1.390%	$7,465.79	-	$7,465.79	$1,809.53	$9,275.33
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	$1,219.35	-	$1,219.35	$295.54	$1,514.90
2115100-Workers Compensation	**7,777,836**	1.135%	$6,096.79	-	$6,096.79	$1,477.72	$7,574.51
2320300-Unemployment Trust	**102,133**	0.015%	$80.06	-	$80.06	$19.40	$99.46
2320000-Risk Management	**2,481,236**	0.362%	$1,944.96	-	$1,944.96	$471.41	$2,416.37
2315200-Central Store	**976,107**	0.142%	$765.14	-	$765.14	$185.45	$950.59
2215000-Central Garage	**15,701,352**	2.292%	$12,307.78	-	$12,307.78	$2,983.12	$15,290.90
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	$3,864.94	-	$3,864.94	$936.77	$4,801.71
4130000-Solid Waste Admin	**750,939**	0.110%	$588.64	-	$588.64	$142.67	$731.31
4130100-Solid Waste Collection	**22,211,459**	3.242%	$17,410.84	-	$17,410.84	$4,219.98	$21,630.82
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	$381.00	-	$381.00	$92.35	$473.35
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	$5,289.73	-	$5,289.73	$1,282.11	$6,571.84
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	$3,006.99	-	$3,006.99	$728.83	$3,735.82
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	$108.31	-	$108.31	$26.25	$134.56
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	$7,231.32	-	$7,231.32	$1,752.70	$8,984.02
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	$17,314.65	-	$17,314.65	$4,196.67	$21,511.31
6007000-Public Utilities Admin Safety	**582,722**	0.085%	$456.78	-	$456.78	$110.71	$567.49
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	$532.51	-	$532.51	$129.07	$661.58
2815001-Citywide Economic Development	**6,510,858**	0.950%	$5,103.65	-	$5,103.65	$1,237.01	$6,340.66
2500000-Housing and Human Services Admin	**177,738**	0.026%	$139.32	-	$139.32	$33.77	$173.09
2505000-Homeless Outreach	**3,496,498**	0.510%	$2,740.79	-	$2,740.79	$664.30	$3,405.10
2510000-Neighborhoods	**343,428**	0.050%	$269.20	-	$269.20	$65.25	$334.45
2535000-Housing Authority	**3,329,012**	0.486%	$2,609.50	-	$2,609.50	$632.48	$3,241.99
1165000-Airport Admin	**2,360,627**	0.345%	$1,850.42	-	$1,850.42	$448.50	$2,298.92
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	$2,417.07	-	$2,417.07	$585.84	$3,002.91
Subtotals	**685,025,514**	100.000%	$536,969.25	-	$536,969.25	$128,183.68	$665,152.92
Direct Billed					-		-
Total Full Functional Cost					$536,969.25		$665,152.92

Allocation Basis: Net Expenditures by Section

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1200000 City Clerk
Schedule 5.5.3

Detail Allocation - Legislative Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**16**	1.384%	$17,763.73	-	$17,763.73	-	$17,763.73
0200000-City Council	**32**	2.768%	$35,527.47	-	$35,527.47	-	$35,527.47
1100000-City Manager	**39**	3.374%	$43,299.10	-	$43,299.10	-	$43,299.10
1200000-City Clerk	**271**	23.443%	$300,873.25	-	$300,873.25	-	$300,873.25
1300000-City Attorney	**273**	23.616%	$303,093.71	-	$303,093.71	$104,813.01	$407,906.72
2100000-Human Resources	**27**	2.336%	$29,976.30	-	$29,976.30	$10,366.12	$40,342.42
2200000-General Services	**50**	4.325%	$55,511.67	-	$55,511.67	$19,196.52	$74,708.19
2300000-Finance	**53**	4.585%	$58,842.37	-	$58,842.37	$20,348.31	$79,190.68
2400000-Innovation and Technology	**15**	1.298%	$16,653.50	-	$16,653.50	$5,758.96	$22,412.46
2800001-Community Development	**74**	6.401%	$82,157.27	-	$82,157.27	$28,410.85	$110,568.12
3105000-Police Adminstrative Services	**30**	2.595%	$33,307.00	-	$33,307.00	$11,517.91	$44,824.91
3500000-Fire Administration	**34**	2.941%	$37,747.94	-	$37,747.94	$13,053.63	$50,801.57
4100000-Public Works Administration	**87**	7.526%	$96,590.30	-	$96,590.30	$33,401.95	$129,992.25
5130000-Library Administration	**21**	1.817%	$23,314.90	-	$23,314.90	$8,062.54	$31,377.44
5215000-PRCS Parks	**58**	5.017%	$64,393.54	-	$64,393.54	$22,267.96	$86,661.50
5305000-Museum Facilities and Operations	**9**	0.779%	$9,992.10	-	$9,992.10	$3,455.37	$13,447.47
2805000-Sucessor Agency	**6**	0.519%	$6,661.40	-	$6,661.40	$2,303.58	$8,964.98
6000000-Public Utilities Admin Management	**37**	3.201%	$41,078.64	-	$41,078.64	$14,205.43	$55,284.06
2500000-Housing and Human Services Admin	**21**	1.817%	$23,314.90	-	$23,314.90	$8,062.54	$31,377.44
2535000-Housing Authority	**3**	0.260%	$3,330.70	-	$3,330.70	$1,151.79	$4,482.49
Subtotals	**1,156**	100.000%	$1,283,429.79	-	$1,283,429.79	$306,376.48	$1,589,806.27
Direct Billed					-		-
Total Full Functional Cost					$1,283,429.79		$1,589,806.27

Allocation Basis: Number of Agenda Items by Section

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1200000 City Clerk
Schedule 5.6

Summary of Allocated Costs

Department	Total	Legislative Support	Records Management	Elections	Passport Services
0100000-Mayor	$19,220.49	$17,763.73	$801.48	$655.27	-
0200000-City Council	$45,071.72	$35,527.47	$8,160.85	$1,383.40	-
1100000-City Manager	$47,817.58	$43,299.10	-	$4,518.48	-
1200000-City Clerk	$302,424.02	$300,873.25	-	$1,550.77	-
1300000-City Attorney	$420,924.39	$407,906.72	$7,422.16	$5,595.51	-
2100000-Human Resources	$49,660.01	$40,342.42	$5,194.90	$4,122.68	-
2200000-General Services	$83,268.32	$74,708.19	$6.09	$8,554.05	-
2300000-Finance	$91,526.24	$79,190.68	$4,898.75	$7,436.81	-
2400000-Innovation and Technology	$35,874.72	$22,412.46	-	$13,462.26	-
2845000-Citywide Property Services	$2,732.92	-	$2,127.86	$605.06	-
1400000-Marketing	$1,782.01	-	-	$1,782.01	-
Subtotal for CSD	$1,100,302.42	$1,022,024.02	$28,612.09	$49,666.31	-
2800001-Community Development	$112,324.46	$110,568.12	$176.48	$1,579.86	-
2810000-Planning	$16,811.69	-	$14,178.98	$2,632.70	-
2825000-Building and Safety	$4,528.69	-	$1,026.40	$3,502.28	-
2840000-Code Enforcement	$3,805.95	-	$608.54	$3,197.41	-
3100000-Office of the Police Chief	$4,896.38	-	-	$4,896.38	-
3101000-Police Community Services Bureau	$2,214.77	-	-	$2,214.77	-
3102000-Police Support Service	$9,341.72	-	-	$9,341.72	-
3105000-Police Adminstrative Services	$54,135.81	$44,824.91	$3,077.18	$6,233.71	-
3110000-Police Communications	$5,447.75	-	-	$5,447.75	-
3115000-Police Field Operations	$60,320.24	-	-	$60,320.24	-
3120000-Police Aviation Unit	$3,252.84	-	-	$3,252.84	-
3125000-Police Special Operations	$21,417.00	-	-	$21,417.00	-
3130000-Police Central Investigations	$10,704.90	-	-	$10,704.90	-
3135000-Police Special Investigations	$6,675.66	-	-	$6,675.66	-
3195000-Police Capital	$22.51	-	-	$22.51	-

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Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Records Management	Elections	Passport Services
3500000-Fire Administration	$54,295.84	$50,801.57	$927.01	$2,567.26	-
3505000-Fire Prevention	$1,459.53	-	-	$1,459.53	-
3510000-Fire Operations	$62,841.91	-	$2.03	$62,839.89	-
3510100-Fire Operation Paramedic Program	$2,827.16	-	-	$2,827.16	-
3515000-Fire Special Services	$681.39	-	-	$681.39	-
3520000-Fire Training	$1,347.95	-	-	$1,347.95	-
3595000-Fire Capital	$5.65	-	-	$5.65	-
4100000-Public Works Administration	$141,645.79	$129,992.25	$11,653.54	-	-
4100200-Public Works Sundry Gen Govt	$11.64	-	-	$11.64	-
4110000-Public Works Streets Admin	$572.03	-	-	$572.03	-
4110100-Public Works Streets Maintenance	$4,768.72	-	-	$4,768.72	-
4110110-Public Works Forestry and Landscape	$10,513.79	-	-	$10,513.79	-
4110300-Public Works Storm Drain Maintenance	$201.05	-	-	$201.05	-
4110400-Public Wrk Signals Maintenance	$1,311.03	-	-	$1,311.03	-
4115000-Public Works City Engineering Services	$7,949.47	-	$5,409.92	$2,539.55	-
4120000-Public Works Traffic Engineering	$2,263.32	-	-	$2,263.32	-
5130000-Library Administration	$33,758.02	$31,377.44	$24.34	$2,356.24	-
5135000-Library Neighborhood Services	$6,642.74	-	-	$6,642.74	-
5200000-PRCS Administration	$2,986.96	-	$36.51	$2,950.45	-
5205000-PRCS Recreation	$9,324.31	-	-	$9,324.31	-
5210000-PRCS Janet Goeske Center	$452.75	-	-	$452.75	-
5215000-PRCS Parks	$100,976.30	$86,661.50	-	$14,314.80	-
5215400-PRCS Fairmount Park Golf Course	$669.63	-	-	$669.63	-
5305000-Museum Facilities and Operations	$15,681.70	$13,447.47	-	$2,234.23	-
2805000-Sucessor Agency	$9,341.84	$8,964.98	-	$376.86	-
9999991-Public Works Capital Improv Storm	$270.83	-	-	$270.83	-
5200111-PRCS Admin Plan and Design Park	$1,704.25	-	-	$1,704.25	-
9999993-PW-Cap Imp-Street Projects (433)	$120.49	-	-	$120.49	-

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Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Records Management	Elections	Passport Services
6000000-Public Utilities Admin Management	$71,744.65	$55,284.06	$1,902.70	$14,557.88	-
6000030-Public Utilities Admin Mission Square	$1,872.73	-	-	$1,872.73	-
6002000-Public Utilities Work Force Developmnt	$483.04	-	-	$483.04	-
6003000-Public Utilities Office Ops Technology	$989.13	-	-	$989.13	-
6004000-Public Utilities Business Support	$2,697.04	-	-	$2,697.04	-
6005000-Public Utilities Admin CIS Util Bill	$845.56	-	-	$845.56	-
6010000-Public Utilities Admin Field Services	$2,673.31	-	-	$2,673.31	-
6015000-Public Utilities Admn Customer Service	$6,222.00	-	-	$6,222.00	-
6020000-Public Utilities Admin Customer	$1,316.33	-	-	$1,316.33	-
6025000-Legislative and Regulatory Risk	$328.94	-	-	$328.94	-
6100000-Electric Operations	$11,693.60	-	$1,681.60	$10,012.01	-
6105000-Electric Prod and Oper Field Ops	$17,508.84	-	-	$17,508.84	-
6110000-Energy Deliv Engineering	$10,355.81	-	$851.96	$9,503.85	-
6120000-Elec Power Supply Operation	$10,080.99	-	$243.42	$9,837.58	-
6120110-SONGS Power and Energy Purch	$929.80	-	-	$929.80	-
6120120-SPRINGS Power and Energy Purch	$771.17	-	-	$771.17	-
6120130-RERC Acorn Generating Plant	$6,536.68	-	-	$6,536.68	-
6120140-Clearwater Generating Plant	$2,072.88	-	-	$2,072.88	-
6130000-Elec Capital Projects	$25,718.95	-	-	$25,718.95	-
6020100-Public Utilities Adm Market Pub Benefit	$7,822.09	-	-	$7,822.09	-
6200000-Water Production and Operations	$25,455.29	-	$3,115.73	$22,339.56	-
6205000-Water Field Operations	$14,330.07	-	-	$14,330.07	-
6210000-Wtr Engineering and Resources	$9,639.16	-	-	$9,639.16	-
6230000-Water Capital Projects	$79.47	-	-	$79.47	-
6220200-Water Conservation	$773.76	-	-	$773.76	-
4125000-Sewer Systems Admin and Reg Compl	$6,832.58	-	-	$6,832.58	-
4125100-Sewer Collection System Maint	$5,984.89	-	-	$5,984.89	-
4125200-Sewer Systems Treatment	$15,827.61	-	-	$15,827.61	-

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Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Records Management	Elections	Passport Services
4125300-Sewer Environmental Compl	$1,280.44	-	-	$1,280.44	-
4125400-Sewer Sys Plant Maintenance	$3,065.36	-	-	$3,065.36	-
4125410-Sewer Electrical and Instrum	$1,226.91	-	-	$1,226.91	-
4125420-Sewer SCADA and SPL	$678.72	-	-	$678.72	-
4125430-Sewer Warehouse	$175.37	-	-	$175.37	-
4125500-Sewer Laboratory Services	$1,073.22	-	-	$1,073.22	-
9999995-PW-Sewer Capital Projects (550)	$6,864.14	-	-	$6,864.14	-
4125900-Sewer Capital Engnrng Svs	$72.92	-	-	$72.92	-
4125910-Sewer Plant Construction Support	$52.42	-	-	$52.42	-
4150000-Public Works Public Parking	$9,275.33	-	-	$9,275.33	-
4151000-Public Works Parking Enforcmnt	$1,514.90	-	-	$1,514.90	-
2115100-Workers Compensation	$10,669.95	-	$3,095.44	$7,574.51	-
2320300-Unemployment Trust	$99.46	-	-	$99.46	-
2320000-Risk Management	$2,416.37	-	-	$2,416.37	-
2315200-Central Store	$950.59	-	-	$950.59	-
2215000-Central Garage	$15,290.90	-	-	$15,290.90	-
5200200-PRCS Adm Special Transit Svs	$5,562.39	-	$760.68	$4,801.71	-
4130000-Solid Waste Admin	$731.31	-	-	$731.31	-
4130100-Solid Waste Collection	$21,630.82	-	-	$21,630.82	-
4130200-Solid Waste Refuse Disposal	$473.35	-	-	$473.35	-
4130300-Solid Waste Private Hauler	$6,571.84	-	-	$6,571.84	-
4130400-Solid Waste Street Sweeping	$3,735.82	-	-	$3,735.82	-
4130500-Solid Waste Sundry Gen Govt	$134.56	-	-	$134.56	-
1310000-City Attorney-Claim Management	$8,984.02	-	-	$8,984.02	-
9999992-PW-Capital Projects (420)	$21,511.31	-	-	$21,511.31	-
6007000-Public Utilities Admin Safety	$567.49	-	-	$567.49	-
5230000-PRCS - Youth Innovation Center	$661.58	-	-	$661.58	-
2815001-Citywide Economic Development	$7,320.41	-	$979.75	$6,340.66	-

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Summary of Allocated Costs (continued)

Department	Total	Legislative Support	Records Management	Elections	Passport Services
2500000-Housing and Human Services Admin	$31,580.96	$31,377.44	$30.43	$173.09	-
2505000-Homeless Outreach	$3,405.10	-	-	$3,405.10	-
2510000-Neighborhoods	$334.45	-	-	$334.45	-
2535000-Housing Authority	$7,724.48	$4,482.49	-	$3,241.99	-
1165000-Airport Admin	$2,298.92	-	-	$2,298.92	-
5240000-Arts & Cultural Affairs	$3,002.91	-	-	$3,002.91	-
Alloc Remains	$376,553.40	-	-	-	$376,553.40
Totals	$2,709,907.32	$1,589,806.27	$78,394.72	$665,152.92	-
Direct Billed	-	-	-	-	-
Total Full Functional Cost	$2,709,907.32	$1,589,806.27	$78,394.72	$665,152.92	-
Less Direct Billed	-	-	-	-	-
Less CSD Amounts	($1,100,302.42)	($1,022,024.02)	($28,612.09)	($49,666.31)	-
Total Receiving Department Allocation	$1,233,051.50	$567,782.25	$49,782.64	$615,486.61	-

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
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1300000 City Attorney
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Narrative

Direct Support- Allocates the cost of City Attorney Direct Support based on the total assignment department.

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1300000 City Attorney
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Labor Distribution Summary

No Labor Distribution

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1300000 City Attorney
Schedule 6.3

Schedule of costs to be allocated

		Amount	General & Admin	Direct Support
Sal Total %				*0.000%*
Wages and Benefits				
Salaries		-	-	-
Benefits		-	-	-
Wages and Benefits Subtotal		-	-	-
Service And Supplies	**DIST**			
411100 - Salaries - Regular	*PROP*	$3,905,812.00	-	$3,905,812.00
411115 - Salaries-Additional Pay PERS	*PROP*	$3,453.00	-	$3,453.00
411410 - Vacation Payoffs	*PROP*	$105,622.00	-	$105,622.00
411510 - Accrued Payroll	*PROP*	$45,041.00	-	$45,041.00
412210 - Workers Compensation Ins	*PROP*	$52,721.00	-	$52,721.00
412220 - Health Insurance	*PROP*	$449,271.00	-	$449,271.00
412222 - Dental Insurance	*PROP*	$15,218.00	-	$15,218.00
412230 - Life Insurance	*PROP*	$23,338.00	-	$23,338.00
412240 - Unemployment Insurance	*PROP*	$3,234.00	-	$3,234.00
412250 - Disability Insurance	*PROP*	-	-	-
412320 - Medicare OASDI	*PROP*	$69,211.00	-	$69,211.00
412330 - City Retirement Plan	*PROP*	$759.00	-	$759.00
412400 - Deferred Compensation	*PROP*	$34,598.00	-	$34,598.00
412500 - Automobile/Expense Allowance	*PROP*	$6,300.00	-	$6,300.00
421000 - Professional Services	*PROP*	$45,261.00	-	$45,261.00
421100 - Outside Legal Services	*PROP*	$74,740.00	-	$74,740.00
422100 - Telephone	*PROP*	$1,145.00	-	$1,145.00
422120 - Telephone - Cellular	*PROP*	$3,518.00	-	$3,518.00
423200 - Land and Building Rental	*PROP*	$601,585.00	-	$601,585.00
423201 - Parking Space Rental	*PROP*	$30,098.00	-	$30,098.00
424220 - All Other Equip Maint/Repair	*PROP*	$8,674.00	-	$8,674.00
425200 - Periodicals & Dues	*PROP*	$22,883.00	-	$22,883.00
425400 - General Office Expense	*PROP*	$32,193.00	-	$32,193.00
425500 - Postage	*PROP*	$9,765.00	-	$9,765.00
425600 - Central Printing Charges	*PROP*	$15,489.00	-	$15,489.00
425700 - Software Purchase/Licensing	*PROP*	$15,747.00	-	$15,747.00
425800 - Computer Equip Purc Undr $50	*PROP*	$61,409.00	-	$61,409.00
426800 - Special Department Supplies	*PROP*	$17,381.00	-	$17,381.00
427100 - Travel & Meeting Expense	*PROP*	$13,325.00	-	$13,325.00
427200 - Training	*PROP*	$16,341.00	-	$16,341.00
428200 - Legal Fees	*PROP*	$8,462.00	-	$8,462.00
428400 - Liability Insurance	*PROP*	$55,703.00	-	$55,703.00
450209 - Unspecfd Outside Counsel Cos	*PROP*	$8,817.00	-	$8,817.00
450239 - General Litigation Costs	*PROP*	$4,209.00	-	$4,209.00

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884101 - Interfund Services from 101 Fd	*PROP*	$9,916.00	-	$9,916.00
892610 - Utilization Chgs to 610 Fund	*PROP*	($411,445.00)	-	($411,445.00)
892630 - Utilization Chgs to 630 Fund	*PROP*	($1,317,668.00)	-	($1,317,668.00)
894170 - Interfund Services to 170 Fund	*PROP*	-	-	-
411111 - Salaries-Part Time Benefitted	*PROP*	$96,187.00	-	$96,187.00
411116 - Salaries-Addtl Pay Non-PERS	*PROP*	$43,430.00	-	$43,430.00
412317 - PERS Normal - Misc	*PROP*	-	-	-
412318 - PERS UAL - Misc	*PROP*	-	-	-
411105 - Salaries - Non-Productive	*PROP*	-	-	-
411210 - Vacation	*PROP*	$228,663.00	-	$228,663.00
411220 - Holidays & Special Days Off	*PROP*	$258,775.00	-	$258,775.00
411240 - Sick Leave	*PROP*	$117,131.00	-	$117,131.00
411245 - Family Illness Sick Leave	*PROP*	$10,787.00	-	$10,787.00
411260 - Bereavement Leave	*PROP*	$2,216.00	-	$2,216.00
411292 - Administrative Leave	*PROP*	$117,659.00	-	$117,659.00
411420 - Sick Leave Payoff	*PROP*	$93.00	-	$93.00
412310 - PERS Retirement	*PROP*	$637,512.00	-	$637,512.00
413120 - Overtime At 1.5 Rate	*PROP*	$32,881.00	-	$32,881.00
418000 - Temporary Services	*PROP*	$39,269.00	-	$39,269.00
425610 - Outside Printing Expense	*PROP*	-	-	-
411110 - Salaries-Part Time Non-Bene	*PROP*	$20,686.00	-	$20,686.00
411130 - Compensatory Time	*PROP*	$336.00	-	$336.00
411280 - Jury Duty	*PROP*	$4,918.00	-	$4,918.00
411250 - Industrial Accident	*PROP*	$12,459.00	-	$12,459.00
413130 - Overtime At Double Time Rate	*PROP*	$271.00	-	$271.00
894110 - Interfund Services to 110 Fund	*PROP*	($29,066.00)	-	($29,066.00)
Services and Supplies Subtotal		$5,636,333.00	-	$5,636,333.00
Cost Adjustments				
Cost Adjustments Subtotal		-	-	-
Reallocate Admin			-	-
Functional Costs		$5,636,333.00	-	$5,636,333.00
	Exp Total %		*0.000%*	*100.000%*

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1300000 City Attorney
Schedule 6.4

Service to Service Costs

Department	First Incoming	Second Incoming	Direct Support
0100000-Mayor	$17,673.56	$3,236.73	$20,910.29
0200000-City Council	$37,266.58	$9,467.04	$46,733.63
1100000-City Manager	$90,073.60	$19,615.11	$109,688.71
1200000-City Clerk	$313,404.77	$107,519.62	$420,924.39
1300000-City Attorney	-	$336,415.26	$336,415.26
2100000-Human Resources	-	$67,518.46	$67,518.46
2200000-General Services	-	$111,555.61	$111,555.61
2300000-Finance	-	$75,825.05	$75,825.05
2400000-Innovation and Technology	-	$199,429.72	$199,429.72
7241300-Non Departmental Employee Parking	-	$7,630.92	$7,630.92
1400000-Marketing	-	$15,153.81	$15,153.81
Subtotals	$458,418.51	$953,367.33	$1,411,785.84
Functional Costs	$5,636,333.00		$5,636,333.00
Total Allocated Costs	$7,048,118.84		$7,048,118.84

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1300000 City Attorney
Schedule 6.5.1

Detail Allocation - Direct Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0200000-City Council	**680**	2.722%	$165,890.05	-	$165,890.05	-	$165,890.05
1100000-City Manager	**1,065**	4.263%	$259,813.09	-	$259,813.09	-	$259,813.09
1200000-City Clerk	**150**	0.600%	$36,593.39	-	$36,593.39	-	$36,593.39
1300000-City Attorney	**1,379**	5.520%	$336,415.26	-	$336,415.26	-	$336,415.26
2100000-Human Resources	**1,638**	6.556%	$399,599.85	-	$399,599.85	$71,934.02	$471,533.87
2200000-General Services	**500**	2.001%	$121,977.98	-	$121,977.98	$21,957.88	$143,935.86
2300000-Finance	**805**	3.222%	$196,384.54	-	$196,384.54	$35,352.19	$231,736.73
2400000-Innovation and Technology	**623**	2.494%	$151,984.56	-	$151,984.56	$27,359.52	$179,344.08
2845000-Citywide Property Services	**767**	3.070%	$187,114.21	-	$187,114.21	$33,683.39	$220,797.61
2810000-Planning	**2,050**	8.206%	$500,109.70	-	$500,109.70	$90,027.32	$590,137.02
2840000-Code Enforcement	**2,100**	8.406%	$512,307.50	-	$512,307.50	$92,223.11	$604,530.60
3105000-Police Adminstrative Services	**2,250**	9.006%	$548,900.89	-	$548,900.89	$98,810.47	$647,711.36
3500000-Fire Administration	**880**	3.522%	$214,681.24	-	$214,681.24	$38,645.87	$253,327.11
4100000-Public Works Administration	**735**	2.942%	$179,307.62	-	$179,307.62	$32,278.09	$211,585.71
4115000-Public Works City Engineering Services	**810**	3.242%	$197,604.32	-	$197,604.32	$35,571.77	$233,176.09
5130000-Library Administration	**350**	1.401%	$85,384.58	-	$85,384.58	$15,370.52	$100,755.10
5200000-PRCS Administration	**754**	3.018%	$183,942.79	-	$183,942.79	$33,112.49	$217,055.27
6100000-Electric Operations	**1,145**	4.583%	$279,329.56	-	$279,329.56	$50,283.55	$329,613.11
6200000-Water Production and Operations	**950**	3.803%	$231,758.15	-	$231,758.15	$41,719.98	$273,478.13
4125000-Sewer Systems Admin and Reg Compl	**475**	1.901%	$115,879.08	-	$115,879.08	$20,859.99	$136,739.06
2115100-Workers Compensation	**2,850**	11.408%	$695,274.46	-	$695,274.46	$125,159.93	$820,434.39
2510000-Neighborhoods	**617**	2.470%	$150,520.82	-	$150,520.82	$27,096.03	$177,616.85
2535000-Housing Authority	**1,410**	5.644%	$343,977.89	-	$343,977.89	$61,921.23	$405,899.12
Subtotals	**24,983**	100.000%	$6,094,751.51	-	$6,094,751.51	$953,367.33	$7,048,118.84
Direct Billed					-		-
Total Full Functional Cost					$6,094,751.51		$7,048,118.84

Allocation Basis: Attorney Working Hours by Section

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1300000 City Attorney
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Summary of Allocated Costs

Department	Total	Direct Support
0200000-City Council	$165,890.05	$165,890.05
1100000-City Manager	$259,813.09	$259,813.09
1200000-City Clerk	$36,593.39	$36,593.39
1300000-City Attorney	$336,415.26	$336,415.26
2100000-Human Resources	$471,533.87	$471,533.87
2200000-General Services	$143,935.86	$143,935.86
2300000-Finance	$231,736.73	$231,736.73
2400000-Innovation and Technology	$179,344.08	$179,344.08
2845000-Citywide Property Services	$220,797.61	$220,797.61
Subtotal for CSD	$2,046,059.92	$2,046,059.92
2810000-Planning	$590,137.02	$590,137.02
2840000-Code Enforcement	$604,530.60	$604,530.60
3105000-Police Adminstrative Services	$647,711.36	$647,711.36
3500000-Fire Administration	$253,327.11	$253,327.11
4100000-Public Works Administration	$211,585.71	$211,585.71
4115000-Public Works City Engineering Services	$233,176.09	$233,176.09
5130000-Library Administration	$100,755.10	$100,755.10
5200000-PRCS Administration	$217,055.27	$217,055.27
6100000-Electric Operations	$329,613.11	$329,613.11
6200000-Water Production and Operations	$273,478.13	$273,478.13
4125000-Sewer Systems Admin and Reg Compl	$136,739.06	$136,739.06
2115100-Workers Compensation	$820,434.39	$820,434.39
2510000-Neighborhoods	$177,616.85	$177,616.85
2535000-Housing Authority	$405,899.12	$405,899.12
Totals	$7,048,118.84	$7,048,118.84
Direct Billed	-	-
Total Full Functional Cost	$7,048,118.84	$7,048,118.84

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1300000 City Attorney
Schedule 6.6

Summary of Allocated Costs (continued)

Department	Total	Direct Support
Less Direct Billed	-	-
Less CSD Amounts	($2,046,059.92)	($2,046,059.92)
Total Receiving Department Allocation	$5,002,058.92	$5,002,058.92

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2100000 Human Resources
Schedule 7.1

Narrative

HR Citywide- Allocates the cost of Human Resources Citywide Support based on Full Time Equivalents.

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2100000 Human Resources
Schedule 7.2

Labor Distribution Summary
No Labor Distribution

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2100000 Human Resources
Schedule 7.3

Schedule of costs to be allocated

		Amount	General & Admin	HR Citywide
Sal Total %				*0.000%*
Wages and Benefits				
Salaries		-	-	-
Benefits		-	-	-
Wages and Benefits Subtotal		-	-	-
Service And Supplies	**DIST**			
411100 - Salaries - Regular	*PROP*	$2,631,781.00	-	$2,631,781.00
411115 - Salaries-Additional Pay PERS	*PROP*	$11,579.00	-	$11,579.00
411510 - Accrued Payroll	*PROP*	$30,957.00	-	$30,957.00
412210 - Workers Compensation Ins	*PROP*	$50,978.00	-	$50,978.00
412220 - Health Insurance	*PROP*	$321,055.00	-	$321,055.00
412222 - Dental Insurance	*PROP*	$11,544.00	-	$11,544.00
412230 - Life Insurance	*PROP*	$14,956.00	-	$14,956.00
412240 - Unemployment Insurance	*PROP*	$2,357.00	-	$2,357.00
412250 - Disability Insurance	*PROP*	-	-	-
412320 - Medicare OASDI	*PROP*	$47,174.00	-	$47,174.00
412330 - City Retirement Plan	*PROP*	$1,328.00	-	$1,328.00
412400 - Deferred Compensation	*PROP*	$32,445.00	-	$32,445.00
412500 - Automobile/Expense Allowance	*PROP*	$5,355.00	-	$5,355.00
421000 - Professional Services	*PROP*	$283,955.00	-	$283,955.00
421100 - Outside Legal Services	*PROP*	$22,638.00	-	$22,638.00
422100 - Telephone	*PROP*	$1,421.00	-	$1,421.00
422120 - Telephone - Cellular	*PROP*	$5,293.00	-	$5,293.00
423500 - Vehicle Usage Reimb Employe	*PROP*	$37.00	-	$37.00
424220 - All Other Equip Maint/Repair	*PROP*	-	-	-
425100 - Advertising Expense	*PROP*	$8,844.00	-	$8,844.00
425200 - Periodicals & Dues	*PROP*	$6,244.00	-	$6,244.00
425400 - General Office Expense	*PROP*	$8,015.00	-	$8,015.00
425500 - Postage	*PROP*	$229.00	-	$229.00
425610 - Outside Printing Expense	*PROP*	$7,448.00	-	$7,448.00
425700 - Software Purchase/Licensing	*PROP*	$6,609.00	-	$6,609.00
425800 - Computer Equip Purc Undr $50	*PROP*	$11,102.00	-	$11,102.00
426800 - Special Department Supplies	*PROP*	$12,359.00	-	$12,359.00
427100 - Travel & Meeting Expense	*PROP*	$6,848.00	-	$6,848.00
428400 - Liability Insurance	*PROP*	$50,726.00	-	$50,726.00
450338 - Drug & Alcohol Testing Prog	*PROP*	$9,749.00	-	$9,749.00
452004 - City-Wide Employee Training	*PROP*	$55,127.00	-	$55,127.00
452005 - Education Reimbursement Proc	*PROP*	$100,249.00	-	$100,249.00
452011 - Employee Recognition Program	*PROP*	$23,129.00	-	$23,129.00
884101 - Interfund Services from 101 Fd	*PROP*	$57,233.00	-	$57,233.00

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

892510 - Utilization Chgs to 510 Fund	*PROP*	($729,476.00)	-	($729,476.00)
412317 - PERS Normal - Misc	*PROP*	-	-	-
412318 - PERS UAL - Misc	*PROP*	-	-	-
411110 - Salaries-Part Time Non-Bene	*PROP*	$35,157.00	-	$35,157.00
411210 - Vacation	*PROP*	$165,042.00	-	$165,042.00
411220 - Holidays & Special Days Off	*PROP*	$171,339.00	-	$171,339.00
411240 - Sick Leave	*PROP*	$96,691.00	-	$96,691.00
411245 - Family Illness Sick Leave	*PROP*	$26,201.00	-	$26,201.00
411248 - COVID-19 SB114 Sick Leave	*PROP*	$1,992.00	-	$1,992.00
411260 - Bereavement Leave	*PROP*	$7,331.00	-	$7,331.00
411280 - Jury Duty	*PROP*	$3,691.00	-	$3,691.00
411292 - Administrative Leave	*PROP*	$90,126.00	-	$90,126.00
411410 - Vacation Payoffs	*PROP*	$72,385.00	-	$72,385.00
412310 - PERS Retirement	*PROP*	$435,917.00	-	$435,917.00
413120 - Overtime At 1.5 Rate	*PROP*	$37.00	-	$37.00
419997 - Vacancy Factor	*PROP*	-	-	-
411105 - Salaries - Non-Productive	*PROP*	-	-	-
411116 - Salaries-Addtl Pay Non-PERS	*PROP*	$960.00	-	$960.00
421001 - Prof Services/Internal	*PROP*	$1,907.00	-	$1,907.00
427200 - Training	*PROP*	($725.00)	-	($725.00)
882510 - Utilization Chgs from 510 Fund	*PROP*	$826.00	-	$826.00
411130 - Compensatory Time	*PROP*	$282.00	-	$282.00
411250 - Industrial Accident	*PROP*	$1,028.00	-	$1,028.00
411430 - Compensatory Time Payoff	*PROP*	$916.00	-	$916.00
411502 - Salaries - Grant Benefits	*PROP*	($4,739.00)	-	($4,739.00)
423400 - Motor Pool Equipment Rental	*PROP*	$25.00	-	$25.00
894215 - Interfund Services to 215 Fund	*PROP*	($16,787.00)	-	($16,787.00)
Services and Supplies Subtotal		$4,198,890.00	-	$4,198,890.00
Cost Adjustments				
Cost Adjustments Subtotal		-	-	-
Reallocate Admin			-	-
Functional Costs		$4,198,890.00	-	$4,198,890.00
	Exp Total %		*0.000%*	*100.000%*

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2100000 Human Resources
Schedule 7.4

Service to Service Costs

Department	First Incoming	Second Incoming	HR Citywide
0000001-Building	$99,373.77	-	$99,373.77
0100000-Mayor	$6,289.81	$1,145.60	$7,435.41
0200000-City Council	$13,263.81	$3,313.61	$16,577.43
1100000-City Manager	$50,898.07	$10,820.68	$61,718.75
1200000-City Clerk	$37,359.24	$12,300.77	$49,660.01
1300000-City Attorney	$399,599.85	$71,934.02	$471,533.87
2100000-Human Resources	-	$67,518.46	$67,518.46
2200000-General Services	-	$27,671.99	$27,671.99
2300000-Finance	-	$59,647.05	$59,647.05
2400000-Innovation and Technology	-	$199,429.72	$199,429.72
7222100-Non Departmental City Occupancy	-	$138,740.39	$138,740.39
7241300-Non Departmental Employee Parking	-	$21,620.95	$21,620.95
1400000-Marketing	-	$11,165.09	$11,165.09
Subtotals	$606,784.55	$625,308.35	$1,232,092.90
Functional Costs	$4,198,890.00		$4,198,890.00
Total Allocated Costs	$5,430,982.90		$5,430,982.90

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2100000 Human Resources
Schedule 7.5.1

Detail Allocation - HR Citywide

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**8**	0.311%	$14,950.52	-	$14,950.52	-	$14,950.52
0200000-City Council	**18**	0.702%	$33,759.23	-	$33,759.23	-	$33,759.23
1100000-City Manager	**18**	0.723%	$34,723.78	-	$34,723.78	-	$34,723.78
1200000-City Clerk	**12**	0.482%	$23,149.19	-	$23,149.19	-	$23,149.19
1300000-City Attorney	**35**	1.405%	$67,518.46	-	$67,518.46	-	$67,518.46
2100000-Human Resources	**35**	1.405%	$67,518.46	-	$67,518.46	-	$67,518.46
2200000-General Services	**31**	1.244%	$59,802.06	-	$59,802.06	$8,193.31	$67,995.38
2300000-Finance	**49**	1.967%	$94,525.84	-	$94,525.84	$12,950.72	$107,476.56
2400000-Innovation and Technology	**62**	2.489%	$119,604.13	-	$119,604.13	$16,386.63	$135,990.75
2845000-Citywide Property Services	**5**	0.201%	$9,645.49	-	$9,645.49	$1,321.50	$10,967.00
1400000-Marketing	**18**	0.704%	$33,855.68	-	$33,855.68	$4,638.47	$38,494.16
2800001-Community Development	**10**	0.401%	$19,290.99	-	$19,290.99	$2,643.00	$21,933.99
2810000-Planning	**30**	1.204%	$57,872.96	-	$57,872.96	$7,929.01	$65,801.98
2825000-Building and Safety	**25**	1.004%	$48,227.47	-	$48,227.47	$6,607.51	$54,834.98
2840000-Code Enforcement	**23**	0.923%	$44,369.27	-	$44,369.27	$6,078.91	$50,448.18
3100000-Office of the Police Chief	**12**	0.482%	$23,149.19	-	$23,149.19	$3,171.60	$26,320.79
3101000-Police Community Services Bureau	**14**	0.562%	$27,007.38	-	$27,007.38	$3,700.21	$30,707.59
3102000-Police Support Service	**63**	2.529%	$121,533.23	-	$121,533.23	$16,650.93	$138,184.15
3105000-Police Adminstrative Services	**16**	0.642%	$30,865.58	-	$30,865.58	$4,228.81	$35,094.39
3110000-Police Communications	**52**	2.087%	$100,313.14	-	$100,313.14	$13,743.62	$114,056.76
3115000-Police Field Operations	**200**	8.028%	$385,819.77	-	$385,819.77	$52,860.08	$438,679.85
3120000-Police Aviation Unit	**9**	0.361%	$17,361.89	-	$17,361.89	$2,378.70	$19,740.59
3125000-Police Special Operations	**75**	3.011%	$144,682.41	-	$144,682.41	$19,822.53	$164,504.94
3130000-Police Central Investigations	**39**	1.566%	$75,234.85	-	$75,234.85	$10,307.72	$85,542.57
3135000-Police Special Investigations	**26**	1.044%	$50,156.57	-	$50,156.57	$6,871.81	$57,028.38
3500000-Fire Administration	**7**	0.281%	$13,503.69	-	$13,503.69	$1,850.10	$15,353.79
3505000-Fire Prevention	**12**	0.482%	$23,149.19	-	$23,149.19	$3,171.60	$26,320.79
3510000-Fire Operations	**205**	8.229%	$395,465.26	-	$395,465.26	$54,181.58	$449,646.84
3515000-Fire Special Services	**5**	0.201%	$9,645.49	-	$9,645.49	$1,321.50	$10,967.00
3520000-Fire Training	**4**	0.161%	$7,716.40	-	$7,716.40	$1,057.20	$8,773.60
4100000-Public Works Administration	**9**	0.361%	$17,361.89	-	$17,361.89	$2,378.70	$19,740.59
4110000-Public Works Streets Admin	**3**	0.120%	$5,787.30	-	$5,787.30	$792.90	$6,580.20
4110100-Public Works Streets Maintenance	**55**	2.208%	$106,100.44	-	$106,100.44	$14,536.52	$120,636.96
4110110-Public Works Forestry and Landscape	**9**	0.361%	$17,361.89	-	$17,361.89	$2,378.70	$19,740.59
4110300-Public Works Storm Drain Maintenance	**6**	0.241%	$11,574.59	-	$11,574.59	$1,585.80	$13,160.40
4110400-Public Wrk Signals Maintenance	**6**	0.241%	$11,574.59	-	$11,574.59	$1,585.80	$13,160.40
4115000-Public Works City Engineering Services	**45**	1.806%	$86,809.45	-	$86,809.45	$11,893.52	$98,702.97
4120000-Public Works Traffic Engineering	**7**	0.281%	$13,503.69	-	$13,503.69	$1,850.10	$15,353.79
5130000-Library Administration	**8**	0.321%	$15,432.79	-	$15,432.79	$2,114.40	$17,547.19
5135000-Library Neighborhood Services	**60**	2.409%	$115,745.93	-	$115,745.93	$15,858.02	$131,603.95
5200000-PRCS Administration	**12**	0.482%	$23,149.19	-	$23,149.19	$3,171.60	$26,320.79
5205000-PRCS Recreation	**101**	4.038%	$194,067.34	-	$194,067.34	$26,588.62	$220,655.96

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5215000-PRCS Parks	**37**	1.465%	$70,412.11	-	$70,412.11	$9,646.97	$80,059.07
5215400-PRCS Fairmount Park Golf Course	**3**	0.120%	$5,787.30	-	$5,787.30	$792.90	$6,580.20
5305000-Museum Facilities and Operations	**14**	0.542%	$26,042.83	-	$26,042.83	$3,568.06	$29,610.89
2805000-Sucessor Agency	**3**	0.120%	$5,787.30	-	$5,787.30	$792.90	$6,580.20
6000000-Public Utilities Admin Management	**36**	1.445%	$69,447.56	-	$69,447.56	$9,514.81	$78,962.37
6003000-Public Utilities Office Ops Technology	**1**	0.040%	$1,929.10	-	$1,929.10	$264.30	$2,193.40
6004000-Public Utilities Business Support	**11**	0.442%	$21,220.09	-	$21,220.09	$2,907.30	$24,127.39
6005000-Public Utilities Admin CIS Util Bill	**13**	0.522%	$25,078.28	-	$25,078.28	$3,435.91	$28,514.19
6010000-Public Utilities Admin Field Services	**39**	1.566%	$75,234.85	-	$75,234.85	$10,307.72	$85,542.57
6015000-Public Utilities Admn Customer Service	**49**	1.967%	$94,525.84	-	$94,525.84	$12,950.72	$107,476.56
6020000-Public Utilities Admin Customer	**22**	0.883%	$42,440.17	-	$42,440.17	$5,814.61	$48,254.78
6025000-Legislative and Regulatory Risk	**1**	0.040%	$1,929.10	-	$1,929.10	$264.30	$2,193.40
6100000-Electric Operations	**64**	2.569%	$123,462.33	-	$123,462.33	$16,915.23	$140,377.55
6105000-Electric Prod and Oper Field Ops	**72**	2.890%	$138,895.12	-	$138,895.12	$19,029.63	$157,924.75
6110000-Energy Deliv Engineering	**75**	3.011%	$144,682.41	-	$144,682.41	$19,822.53	$164,504.94
6120000-Elec Power Supply Operation	**50**	2.007%	$96,454.94	-	$96,454.94	$13,215.02	$109,669.96
6120130-RERC Acorn Generating Plant	**17**	0.682%	$32,794.68	-	$32,794.68	$4,493.11	$37,287.79
6120140-Clearwater Generating Plant	**5**	0.201%	$9,645.49	-	$9,645.49	$1,321.50	$10,967.00
6200000-Water Production and Operations	**42**	1.686%	$81,022.15	-	$81,022.15	$11,100.62	$92,122.77
6205000-Water Field Operations	**85**	3.412%	$163,973.40	-	$163,973.40	$22,465.54	$186,438.94
6210000-Wtr Engineering and Resources	**38**	1.525%	$73,305.76	-	$73,305.76	$10,043.42	$83,349.17
4125000-Sewer Systems Admin and Reg Compl	**14**	0.562%	$27,007.38	-	$27,007.38	$3,700.21	$30,707.59
4125100-Sewer Collection System Maint	**19**	0.763%	$36,652.88	-	$36,652.88	$5,021.71	$41,674.59
4125200-Sewer Systems Treatment	**29**	1.164%	$55,943.87	-	$55,943.87	$7,664.71	$63,608.58
4125300-Sewer Environmental Compl	**10**	0.401%	$19,290.99	-	$19,290.99	$2,643.00	$21,933.99
4125400-Sewer Sys Plant Maintenance	**17**	0.682%	$32,794.68	-	$32,794.68	$4,493.11	$37,287.79
4125410-Sewer Electrical and Instrum	**9**	0.361%	$17,361.89	-	$17,361.89	$2,378.70	$19,740.59
4125420-Sewer SCADA and SPL	**3**	0.120%	$5,787.30	-	$5,787.30	$792.90	$6,580.20
4125430-Sewer Warehouse	**2**	0.080%	$3,858.20	-	$3,858.20	$528.60	$4,386.80
4125500-Sewer Laboratory Services	**5**	0.201%	$9,645.49	-	$9,645.49	$1,321.50	$10,967.00
4125900-Sewer Capital Engnrng Svs	**7**	0.281%	$13,503.69	-	$13,503.69	$1,850.10	$15,353.79
4125910-Sewer Plant Construction Support	**2**	0.080%	$3,858.20	-	$3,858.20	$528.60	$4,386.80
4150000-Public Works Public Parking	**3**	0.120%	$5,787.30	-	$5,787.30	$792.90	$6,580.20
4151000-Public Works Parking Enforcmnt	**16**	0.642%	$30,865.58	-	$30,865.58	$4,228.81	$35,094.39
2115100-Workers Compensation	**5**	0.201%	$9,645.49	-	$9,645.49	$1,321.50	$10,967.00
2320000-Risk Management	**11**	0.442%	$21,220.09	-	$21,220.09	$2,907.30	$24,127.39
2315200-Central Store	**9**	0.361%	$17,361.89	-	$17,361.89	$2,378.70	$19,740.59
2215000-Central Garage	**38**	1.525%	$73,305.76	-	$73,305.76	$10,043.42	$83,349.17
5200200-PRCS Adm Special Transit Svs	**48**	1.937%	$93,079.02	-	$93,079.02	$12,752.49	$105,831.51
4130000-Solid Waste Admin	**4**	0.161%	$7,716.40	-	$7,716.40	$1,057.20	$8,773.60
4130100-Solid Waste Collection	**45**	1.806%	$86,809.45	-	$86,809.45	$11,893.52	$98,702.97
4130400-Solid Waste Street Sweeping	**13**	0.522%	$25,078.28	-	$25,078.28	$3,435.91	$28,514.19
1310000-City Attorney-Claim Management	**3**	0.120%	$5,787.30	-	$5,787.30	$792.90	$6,580.20
6015311-RPU Customer Service Call Center	**14**	0.562%	$27,007.38	-	$27,007.38	$3,700.21	$30,707.59
6007000-Public Utilities Admin Safety	**4**	0.161%	$7,716.40	-	$7,716.40	$1,057.20	$8,773.60
5230000-PRCS - Youth Innovation Center	**4**	0.161%	$7,716.40	-	$7,716.40	$1,057.20	$8,773.60
2815001-Citywide Economic Development	**13**	0.502%	$24,113.74	-	$24,113.74	$3,303.76	$27,417.49
2500000-Housing and Human Services Admin	**4**	0.161%	$7,716.40	-	$7,716.40	$1,057.20	$8,773.60

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2505000-Homeless Outreach	**9**	0.361%	$17,361.89	-	$17,361.89	$2,378.70	$19,740.59
2510000-Neighborhoods	**4**	0.161%	$7,716.40	-	$7,716.40	$1,057.20	$8,773.60
2535000-Housing Authority	**7**	0.281%	$13,503.69	-	$13,503.69	$1,850.10	$15,353.79
1165000-Airport Admin	**7**	0.281%	$13,503.69	-	$13,503.69	$1,850.10	$15,353.79
Subtotals	**2,491**	100.000%	$4,805,674.55	-	$4,805,674.55	$625,308.35	$5,430,982.90
Direct Billed					-		-
Total Full Functional Cost					$4,805,674.55		$5,430,982.90

Allocation Basis: Number of FTEs per Department

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2100000 Human Resources
Schedule 7.6

Summary of Allocated Costs

Department	Total	HR Citywide
0100000-Mayor	$14,950.52	$14,950.52
0200000-City Council	$33,759.23	$33,759.23
1100000-City Manager	$34,723.78	$34,723.78
1200000-City Clerk	$23,149.19	$23,149.19
1300000-City Attorney	$67,518.46	$67,518.46
2100000-Human Resources	$67,518.46	$67,518.46
2200000-General Services	$67,995.38	$67,995.38
2300000-Finance	$107,476.56	$107,476.56
2400000-Innovation and Technology	$135,990.75	$135,990.75
2845000-Citywide Property Services	$10,967.00	$10,967.00
1400000-Marketing	$38,494.16	$38,494.16
Subtotal for CSD	$602,543.47	$602,543.47
2800001-Community Development	$21,933.99	$21,933.99
2810000-Planning	$65,801.98	$65,801.98
2825000-Building and Safety	$54,834.98	$54,834.98
2840000-Code Enforcement	$50,448.18	$50,448.18
3100000-Office of the Police Chief	$26,320.79	$26,320.79
3101000-Police Community Services Bureau	$30,707.59	$30,707.59
3102000-Police Support Service	$138,184.15	$138,184.15
3105000-Police Adminstrative Services	$35,094.39	$35,094.39
3110000-Police Communications	$114,056.76	$114,056.76
3115000-Police Field Operations	$438,679.85	$438,679.85
3120000-Police Aviation Unit	$19,740.59	$19,740.59
3125000-Police Special Operations	$164,504.94	$164,504.94
3130000-Police Central Investigations	$85,542.57	$85,542.57
3135000-Police Special Investigations	$57,028.38	$57,028.38
3500000-Fire Administration	$15,353.79	$15,353.79

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2100000 Human Resources
Schedule 7.6

Summary of Allocated Costs (continued)

Department	Total	HR Citywide
3505000-Fire Prevention	$26,320.79	$26,320.79
3510000-Fire Operations	$449,646.84	$449,646.84
3515000-Fire Special Services	$10,967.00	$10,967.00
3520000-Fire Training	$8,773.60	$8,773.60
4100000-Public Works Administration	$19,740.59	$19,740.59
4110000-Public Works Streets Admin	$6,580.20	$6,580.20
4110100-Public Works Streets Maintenance	$120,636.96	$120,636.96
4110110-Public Works Forestry and Landscape	$19,740.59	$19,740.59
4110300-Public Works Storm Drain Maintenance	$13,160.40	$13,160.40
4110400-Public Wrk Signals Maintenance	$13,160.40	$13,160.40
4115000-Public Works City Engineering Services	$98,702.97	$98,702.97
4120000-Public Works Traffic Engineering	$15,353.79	$15,353.79
5130000-Library Administration	$17,547.19	$17,547.19
5135000-Library Neighborhood Services	$131,603.95	$131,603.95
5200000-PRCS Administration	$26,320.79	$26,320.79
5205000-PRCS Recreation	$220,655.96	$220,655.96
5215000-PRCS Parks	$80,059.07	$80,059.07
5215400-PRCS Fairmount Park Golf Course	$6,580.20	$6,580.20
5305000-Museum Facilities and Operations	$29,610.89	$29,610.89
2805000-Sucessor Agency	$6,580.20	$6,580.20
6000000-Public Utilities Admin Management	$78,962.37	$78,962.37
6003000-Public Utilities Office Ops Technology	$2,193.40	$2,193.40
6004000-Public Utilities Business Support	$24,127.39	$24,127.39
6005000-Public Utilities Admin CIS Util Bill	$28,514.19	$28,514.19
6010000-Public Utilities Admin Field Services	$85,542.57	$85,542.57
6015000-Public Utilities Admn Customer Service	$107,476.56	$107,476.56
6020000-Public Utilities Admin Customer	$48,254.78	$48,254.78
6025000-Legislative and Regulatory Risk	$2,193.40	$2,193.40

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2100000 Human Resources
Schedule 7.6

Summary of Allocated Costs (continued)

Department	Total	HR Citywide
6100000-Electric Operations	$140,377.55	$140,377.55
6105000-Electric Prod and Oper Field Ops	$157,924.75	$157,924.75
6110000-Energy Deliv Engineering	$164,504.94	$164,504.94
6120000-Elec Power Supply Operation	$109,669.96	$109,669.96
6120130-RERC Acorn Generating Plant	$37,287.79	$37,287.79
6120140-Clearwater Generating Plant	$10,967.00	$10,967.00
6200000-Water Production and Operations	$92,122.77	$92,122.77
6205000-Water Field Operations	$186,438.94	$186,438.94
6210000-Wtr Engineering and Resources	$83,349.17	$83,349.17
4125000-Sewer Systems Admin and Reg Compl	$30,707.59	$30,707.59
4125100-Sewer Collection System Maint	$41,674.59	$41,674.59
4125200-Sewer Systems Treatment	$63,608.58	$63,608.58
4125300-Sewer Environmental Compl	$21,933.99	$21,933.99
4125400-Sewer Sys Plant Maintenance	$37,287.79	$37,287.79
4125410-Sewer Electrical and Instrum	$19,740.59	$19,740.59
4125420-Sewer SCADA and SPL	$6,580.20	$6,580.20
4125430-Sewer Warehouse	$4,386.80	$4,386.80
4125500-Sewer Laboratory Services	$10,967.00	$10,967.00
4125900-Sewer Capital Engnrng Svs	$15,353.79	$15,353.79
4125910-Sewer Plant Construction Support	$4,386.80	$4,386.80
4150000-Public Works Public Parking	$6,580.20	$6,580.20
4151000-Public Works Parking Enforcmnt	$35,094.39	$35,094.39
2115100-Workers Compensation	$10,967.00	$10,967.00
2320000-Risk Management	$24,127.39	$24,127.39
2315200-Central Store	$19,740.59	$19,740.59
2215000-Central Garage	$83,349.17	$83,349.17
5200200-PRCS Adm Special Transit Svs	$105,831.51	$105,831.51
4130000-Solid Waste Admin	$8,773.60	$8,773.60

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2100000 Human Resources
Schedule 7.6

Summary of Allocated Costs (continued)

Department	Total	HR Citywide
4130100-Solid Waste Collection	$98,702.97	$98,702.97
4130400-Solid Waste Street Sweeping	$28,514.19	$28,514.19
1310000-City Attorney-Claim Management	$6,580.20	$6,580.20
6015311-RPU Customer Service Call Center	$30,707.59	$30,707.59
6007000-Public Utilities Admin Safety	$8,773.60	$8,773.60
5230000-PRCS - Youth Innovation Center	$8,773.60	$8,773.60
2815001-Citywide Economic Development	$27,417.49	$27,417.49
2500000-Housing and Human Services Admin	$8,773.60	$8,773.60
2505000-Homeless Outreach	$19,740.59	$19,740.59
2510000-Neighborhoods	$8,773.60	$8,773.60
2535000-Housing Authority	$15,353.79	$15,353.79
1165000-Airport Admin	$15,353.79	$15,353.79
Totals	$5,430,982.90	$5,430,982.90
Direct Billed	-	-
Total Full Functional Cost	$5,430,982.90	$5,430,982.90
Less Direct Billed	-	-
Less CSD Amounts	($602,543.47)	($602,543.47)
Total Receiving Department Allocation	$4,828,439.42	$4,828,439.42

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2200000 General Services
Schedule 8.1

Narrative

Building Maintenance- Allocates the cost of Building Services Maintenance Support based on expenditures.

Publishing- Allocates the cost of General Services Publishing Support based on expenditures.

Property Management- Allocates the cost of General Services Citywide Property Management Support based on property support hours provided to department.

Citywide Capital Projects- Allocates the cost of General Services Citywide Capital Projects Support based on expenditures.

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2200000 General Services
Schedule 8.2

Labor Distribution Summary

No Labor Distribution

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2200000 General Services
Schedule 8.3

Schedule of costs to be allocated

		Amount	General & Admin	Building Maintenance	Publishing	Property Management	Citywide Capital Projects
Sal Total %				*0.000%*	*0.000%*	*0.000%*	*0.000%*
Wages and Benefits							
Salaries		-	-	-	-	-	-
Benefits		-	-	-	-	-	-
Wages and Benefits Subtotal		-	-	-	-	-	-
Service And Supplies	**DIST**						
411100 - Salaries - Regular	*PROP*	$2,224,621.00	$570,640.26	$1,238,460.56	$144,189.06	$97,869.04	$173,462.08
411115 - Salaries-Additional Pay PERS	*PROP*	$11,988.00	-	$11,915.99	-	-	$72.01
411116 - Salaries-Addtl Pay Non-PERS	*PROP*	$8,920.00	-	$4,035.00	-	$4,885.00	-
411510 - Accrued Payroll	*PROP*	$21,673.00	$2,794.00	$17,779.00	$969.00	$842.00	($711.00)
412210 - Workers Compensation Ins	*PROP*	$59,315.00	$4,913.92	$47,029.21	$3,685.94	$1,228.98	$2,456.96
412220 - Health Insurance	*PROP*	$275,206.00	$45,050.00	$179,805.00	$25,258.00	$8,658.00	$16,435.00
412222 - Dental Insurance	*PROP*	$17,176.00	$2,172.13	$11,342.66	$2,811.16	$236.01	$614.04
412230 - Life Insurance	*PROP*	$10,895.00	$3,338.00	$5,406.00	$643.00	$522.00	$986.00
412240 - Unemployment Insurance	*PROP*	$2,010.00	$422.00	$1,090.00	$122.00	$61.00	$315.00
412250 - Disability Insurance	*PROP*	$1,906.00	-	$1,477.78	$428.22	-	-
412320 - Medicare OASDI	*PROP*	$38,893.00	$10,416.00	$20,684.00	$2,621.00	$1,558.00	$3,614.00
412400 - Deferred Compensation	*PROP*	$13,598.00	$4,778.00	$6,825.00	$630.00	-	$1,365.00
412500 - Automobile/Expense Allowance	*PROP*	$5,355.00	$5,355.00	-	-	-	-
413110 - Overtime At Straight Rate	*PROP*	$34,935.00	-	$34,935.00	-	-	-
413120 - Overtime At 1.5 Rate	*PROP*	$75,383.00	-	$74,936.99	$446.01	-	-
413130 - Overtime At Double Time Rate	*PROP*	$21,159.00	-	$21,140.00	$19.00	-	-
421000 - Professional Services	*PROP*	$380,226.00	-	$352,864.00	$17,974.00	$3,802.00	$5,586.00
421200 - Regulatory/Market Compliance	*PROP*	-	-	-	-	-	-
422100 - Telephone	*PROP*	$315.00	$64.00	$176.00	$13.00	$35.00	$27.00
422110 - Telephone Outside Comm Lines	*PROP*	-	-	-	-	-	-
422120 - Telephone - Cellular	*PROP*	$16,799.00	$3,635.78	$12,464.26	-	$619.96	$79.00
422200 - Electric	*PROP*	$131,362.00	-	$131,362.00	-	-	-
422300 - Gas	*PROP*	$3,772.00	-	$3,772.00	-	-	-
422500 - Water	*PROP*	$16,545.00	-	$16,545.00	-	-	-
422600 - Other Utilities	*PROP*	$19,100.00	-	$19,100.00	-	-	-
422700 - Refuse/Disposal Fees	*PROP*	-	-	-	-	-	-
423400 - Motor Pool Equipment Rental	*PROP*	$163,266.00	-	$147,017.00	$16,181.00	-	$68.00
424130 - Maint/Repair of Bldgs & Improv	*PROP*	$620,703.00	-	$620,486.00	$217.00	-	-
424220 - All Other Equip Maint/Repair	*PROP*	$2,314.00	-	$2,314.00	-	-	-
424230 - Central Garage Charges	*PROP*	$10,138.00	-	$7,573.00	$2,565.00	-	-
425200 - Periodicals & Dues	*PROP*	$557.00	-	$557.00	-	-	-
425400 - General Office Expense	*PROP*	$13,227.00	-	$2,022.15	$9,053.68	-	$2,151.16
425500 - Postage	*PROP*	$107.00	$1.00	$106.00	-	-	-
425600 - Central Printing Charges	*PROP*	$46.00	-	-	$46.00	-	-

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425700 - Software Purchase/Licensing	*PROP*	$897.00	-	$189.00	$708.00	-	-
425800 - Computer Equip Purc Undr $50	*PROP*	$2,107.00	-	$2,107.00	-	-	-
426100 - Janitorial Supplies	*PROP*	$201.00	-	$201.00	-	-	-
426200 - Clothing/Linen/Safety Supplies	*PROP*	$9,551.00	-	$9,463.00	$88.00	-	-
426300 - Motor Fuels & Lubricants	*PROP*	$4,750.00	-	$2,383.50	$2,366.50	-	-
426600 - Chemical Supplies	*PROP*	-	-	-	-	-	-
426700 - Maintenance Tools/Supplies	*PROP*	$8,277.00	-	$8,277.00	-	-	-
426710 - Work Boot Reimbursement	*PROP*	$4,988.00	-	$4,200.00	$788.00	-	-
426800 - Special Department Supplies	*PROP*	$17,378.00	$99.00	$4,308.00	$12,872.00	$99.00	-
427200 - Training	*PROP*	$3,072.00	$1,347.00	$1,725.00	-	-	-
428400 - Liability Insurance	*PROP*	$49,077.00	$6,541.87	$32,717.33	$4,903.90	$1,637.97	$3,275.93
428420 - Insurance Charges - Direct	*PROP*	$49,707.00	-	$49,707.00	-	-	-
450052 - Commission of Disabilities	*PROP*	$4,726.00	$4,726.00	-	-	-	-
463300 - Off Furn & Equip Cap Lease	*PROP*	$47,873.00	-	-	$47,873.00	-	-
470020 - Bldgs & Structures Improvmnts	*PROP*	$2,914.00	-	$2,914.00	-	-	-
470050 - Air Conditioning & Heating	*PROP*	$17,771.00	-	$17,771.00	-	-	-
882101 - Utilization Chgs from 101 Fund	*PROP*	$3,053.00	-	$3,053.00	-	-	-
882510 - Utilization Chgs from 510 Fund	*PROP*	$806.00	-	$806.00	-	-	-
882530 - Utilization Chgs from 530 Fund	*PROP*	($6,776.00)	($6,776.00)	-	-	-	-
884101 - Interfund Services from 101 Fd	*PROP*	$28,206.00	$18,927.00	-	-	$9,279.00	-
892510 - Utilization Chgs to 510 Fund	*PROP*	($251,670.00)	-	($216,929.00)	($34,741.00)	-	-
892650 - Utilization Chgs to 650 Fund	*PROP*	($176,469.00)	-	($176,469.00)	-	-	-
412317 - PERS Normal - Misc	*PROP*	-	-	-	-	-	-
421001 - Prof Services/Internal	*PROP*	$19,216.00	-	$19,172.00	$44.00	-	-
412318 - PERS UAL - Misc	*PROP*	-	-	-	-	-	-
411210 - Vacation	*PROP*	$151,612.00	$48,830.00	$72,546.00	$17,171.00	$2,242.00	$10,823.00
411220 - Holidays & Special Days Off	*PROP*	$119,085.00	$35,965.70	$70,196.41	$8,790.93	$1,786.98	$2,344.98
411240 - Sick Leave	*PROP*	$70,054.00	$13,330.81	$44,131.37	$8,900.87	-	$3,690.95
411292 - Administrative Leave	*PROP*	$53,666.00	$23,056.43	$16,177.30	$324.01	$3,130.06	$10,978.20
411410 - Vacation Payoffs	*PROP*	$51,576.00	$11,872.23	$8,324.16	-	-	$31,379.61
412310 - PERS Retirement	*PROP*	$363,141.00	$94,093.74	$201,727.44	$25,175.93	$14,490.96	$27,652.92
425610 - Outside Printing Expense	*PROP*	($23.00)	-	-	($23.00)	-	-
427100 - Travel & Meeting Expense	*PROP*	$856.00	$856.00	-	-	-	-
882650 - Utilization Chgs from 650 Fund	*PROP*	$22,520.00	$22,520.00	-	-	-	-
411130 - Compensatory Time	*PROP*	$6,319.00	-	$6,319.00	-	-	-
411245 - Family Illness Sick Leave	*PROP*	$2,618.00	-	$2,367.00	$251.00	-	-
411260 - Bereavement Leave	*PROP*	$10,061.00	$4,774.00	$3,417.00	$1,870.00	-	-
411280 - Jury Duty	*PROP*	$2,774.00	($16.00)	$1,049.00	$1,741.00	-	-
425100 - Advertising Expense	*PROP*	-	-	-	-	-	-
894101 - Interfund Services to 101 Fund	*PROP*	($19,589.00)	-	($6,926.00)	($12,663.00)	-	-
894420 - Interfund Services to 420 Fund	*PROP*	($3,891.00)	-	($3,891.00)	-	-	-
894520 - Interfund Services to 520 Fund	*PROP*	($815.00)	-	($815.00)	-	-	-
894550 - Interfund Services to 550 Fund	*PROP*	($1,443.00)	-	($1,443.00)	-	-	-
411105 - Salaries - Non-Productive	*PROP*	-	-	-	-	-	-
411420 - Sick Leave Payoff	*PROP*	$20,662.00	$1,036.00	-	-	-	$19,626.00
411250 - Industrial Accident	*PROP*	$10,983.00	-	$10,539.00	-	$444.00	-
440440 - Professional Services	*PROP*	$1,024.00	-	$1,024.00	-	-	-
892520 - Utilization Chgs to 520 Fund	*PROP*	-	-	-	-	-	-

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894401 - Interfund Services to 401 Fund	*PROP*	($1,288.00)	-	($1,288.00)	-	-	-
894510 - Interfund Services to 510 Fund	*PROP*	($16,303.00)	-	($16,303.00)	-	-	-
894580 - Interfund Services to 580 Fund	*PROP*	($6,292.00)	-	($6,292.00)	-	-	-
428600 - Public Liability Claims	*PROP*	$45.00	-	$45.00	-	-	-
Services and Supplies Subtotal		$4,878,517.00	$934,763.86	$3,159,721.12	$314,313.22	$153,426.97	$316,291.83
Cost Adjustments							
Cost Adjustments Subtotal		-	-	-	-	-	-
Reallocate Admin			($934,763.86)	$748,929.51	$74,499.75	$36,365.86	$74,968.73
Functional Costs		$4,878,517.00	-	$3,908,650.63	$388,812.97	$189,792.83	$391,260.57
	Exp Total %		*0.000%*	*80.120%*	*7.970%*	*3.890%*	*8.020%*

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2200000 General Services
Schedule 8.4

Service to Service Costs

Department	First Incoming	Second Incoming	Building Maintenance	Publishing	Property Management	Citywide Capital Projects
0000001-Building	$47,969.51	-	$38,433.00	$3,823.12	$1,866.20	$3,847.19
0100000-Mayor	$12,817.78	$2,334.13	$12,139.66	$1,207.59	$589.47	$1,215.19
0200000-City Council	$27,029.93	$6,748.72	$27,063.33	$2,692.12	$1,314.12	$2,709.07
1100000-City Manager	$51,954.95	$11,088.94	$50,510.54	$5,024.54	$2,452.65	$5,056.16
1200000-City Clerk	$62,401.66	$20,866.66	$66,714.29	$6,636.40	$3,239.45	$6,678.18
1300000-City Attorney	$121,977.98	$21,957.88	$115,320.90	$11,471.55	$5,599.65	$11,543.76
2100000-Human Resources	$59,802.06	$8,193.31	$54,477.66	$5,419.16	$2,645.28	$5,453.28
2200000-General Services	-	$159,576.16	$127,851.86	$12,718.06	$6,208.12	$12,798.12
2300000-Finance	-	$66,692.66	$53,433.92	$5,315.34	$2,594.60	$5,348.80
2400000-Innovation and Technology	-	$176,637.75	$141,521.54	$14,077.85	$6,871.88	$14,166.47
7241300-Non Departmental Employee Parking	-	$3,815.46	$3,056.94	$304.09	$148.44	$306.00
1400000-Marketing	-	$23,166.15	$18,560.63	$1,846.32	$901.25	$1,857.94
Subtotals	$383,953.87	$501,077.83	$709,084.28	$70,536.15	$34,431.09	$70,980.18
Functional Costs	$4,878,517.00		$3,908,650.63	$388,812.97	$189,792.83	$391,260.57
Total Allocated Costs	$5,763,548.70		$4,617,734.90	$459,349.12	$224,223.93	$462,240.74

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2200000 General Services
Schedule 8.5.1

Detail Allocation - Building Maintenance

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	$5,145.18	-	$5,145.18	-	$5,145.18
0200000-City Council	**1,764,839**	0.258%	$10,862.43	-	$10,862.43	-	$10,862.43
1100000-City Manager	**5,764,340**	0.841%	$35,479.02	-	$35,479.02	-	$35,479.02
1200000-City Clerk	**1,978,363**	0.289%	$12,176.65	-	$12,176.65	-	$12,176.65
1300000-City Attorney	**5,745,709**	0.839%	$35,364.34	-	$35,364.34	-	$35,364.34
2100000-Human Resources	**4,233,349**	0.618%	$26,055.90	-	$26,055.90	-	$26,055.90
2200000-General Services	**8,783,661**	1.282%	$54,062.68	-	$54,062.68	-	$54,062.68
2300000-Finance	**7,636,439**	1.115%	$47,001.63	-	$47,001.63	$4,673.96	$51,675.58
2400000-Innovation and Technology	**13,823,627**	2.018%	$85,083.24	-	$85,083.24	$8,460.89	$93,544.12
2845000-Citywide Property Services	**621,302**	0.091%	$3,824.06	-	$3,824.06	$380.27	$4,204.33
1400000-Marketing	**1,829,847**	0.267%	$11,262.55	-	$11,262.55	$1,119.98	$12,382.53
2800001-Community Development	**1,622,270**	0.237%	$9,984.93	-	$9,984.93	$992.93	$10,977.86
2810000-Planning	**2,703,373**	0.395%	$16,639.03	-	$16,639.03	$1,654.63	$18,293.65
2825000-Building and Safety	**3,596,295**	0.525%	$22,134.89	-	$22,134.89	$2,201.15	$24,336.03
2840000-Code Enforcement	**3,283,235**	0.479%	$20,208.03	-	$20,208.03	$2,009.54	$22,217.56
3100000-Office of the Police Chief	**5,027,813**	0.734%	$30,945.76	-	$30,945.76	$3,077.32	$34,023.08
3101000-Police Community Services Bureau	**2,274,221**	0.332%	$13,997.63	-	$13,997.63	$1,391.96	$15,389.59
3102000-Police Support Service	**9,592,476**	1.400%	$59,040.86	-	$59,040.86	$5,871.17	$64,912.03
3105000-Police Adminstrative Services	**6,401,046**	0.934%	$39,397.89	-	$39,397.89	$3,917.82	$43,315.71
3110000-Police Communications	**5,593,985**	0.817%	$34,430.50	-	$34,430.50	$3,423.85	$37,854.35
3115000-Police Field Operations	**61,939,414**	9.042%	$381,231.77	-	$381,231.77	$37,910.62	$419,142.39
3120000-Police Aviation Unit	**3,340,155**	0.488%	$20,558.37	-	$20,558.37	$2,044.37	$22,602.74
3125000-Police Special Operations	**21,991,900**	3.210%	$135,358.25	-	$135,358.25	$13,460.36	$148,818.61
3130000-Police Central Investigations	**10,992,246**	1.605%	$67,656.33	-	$67,656.33	$6,727.91	$74,384.24
3135000-Police Special Investigations	**6,854,859**	1.001%	$42,191.07	-	$42,191.07	$4,195.58	$46,386.65
3195000-Police Capital	**23,112**	0.003%	$142.25	-	$142.25	$14.15	$156.40
3500000-Fire Administration	**2,636,176**	0.385%	$16,225.44	-	$16,225.44	$1,613.50	$17,838.93
3505000-Fire Prevention	**1,498,713**	0.219%	$9,224.45	-	$9,224.45	$917.30	$10,141.75
3510000-Fire Operations	**64,526,694**	9.420%	$397,156.25	-	$397,156.25	$39,494.19	$436,650.44
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	$17,868.00	-	$17,868.00	$1,776.84	$19,644.84
3515000-Fire Special Services	**699,676**	0.102%	$4,306.45	-	$4,306.45	$428.24	$4,734.69
3520000-Fire Training	**1,384,128**	0.202%	$8,519.19	-	$8,519.19	$847.17	$9,366.36
3595000-Fire Capital	**5,806**	0.001%	$35.74	-	$35.74	$3.55	$39.29
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	$73.56	-	$73.56	$7.31	$80.87
4110000-Public Works Streets Admin	**587,380**	0.086%	$3,615.27	-	$3,615.27	$359.51	$3,974.79
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	$30,138.92	-	$30,138.92	$2,997.09	$33,136.00
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	$66,448.50	-	$66,448.50	$6,607.80	$73,056.30
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	$1,270.63	-	$1,270.63	$126.35	$1,396.99
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	$8,285.87	-	$8,285.87	$823.97	$9,109.84
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	$16,050.27	-	$16,050.27	$1,596.08	$17,646.35
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	$14,304.45	-	$14,304.45	$1,422.47	$15,726.92
5130000-Library Administration	**2,419,485**	0.353%	$14,891.72	-	$14,891.72	$1,480.87	$16,372.59

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5135000-Library Neighborhood Services	**6,821,049**	0.996%	$41,982.97	-	$41,982.97	$4,174.89	$46,157.86
5200000-PRCS Administration	**3,029,650**	0.442%	$18,647.24	-	$18,647.24	$1,854.33	$20,501.56
5205000-PRCS Recreation	**9,574,605**	1.398%	$58,930.87	-	$58,930.87	$5,860.23	$64,791.10
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	$2,861.42	-	$2,861.42	$284.55	$3,145.97
5215000-PRCS Parks	**14,699,052**	2.146%	$90,471.40	-	$90,471.40	$8,996.70	$99,468.10
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	$4,232.14	-	$4,232.14	$420.85	$4,653.00
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	$14,120.61	-	$14,120.61	$1,404.19	$15,524.80
2805000-Sucessor Agency	**386,974**	0.056%	$2,381.79	-	$2,381.79	$236.85	$2,618.64
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	$1,711.66	-	$1,711.66	$170.21	$1,881.88
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	$10,771.10	-	$10,771.10	$1,071.10	$11,842.20
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	$761.49	-	$761.49	$75.72	$837.22
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	$92,007.72	-	$92,007.72	$9,149.47	$101,157.20
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	$11,835.89	-	$11,835.89	$1,176.99	$13,012.88
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	$3,052.87	-	$3,052.87	$303.59	$3,356.46
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	$6,251.40	-	$6,251.40	$621.65	$6,873.06
6004000-Public Utilities Business Support	**2,769,439**	0.404%	$17,045.66	-	$17,045.66	$1,695.06	$18,740.72
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	$5,344.07	-	$5,344.07	$531.43	$5,875.50
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	$16,895.65	-	$16,895.65	$1,680.14	$18,575.79
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	$39,323.87	-	$39,323.87	$3,910.46	$43,234.33
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	$8,319.39	-	$8,319.39	$827.30	$9,146.69
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	$2,078.92	-	$2,078.92	$206.73	$2,285.65
6100000-Electric Operations	**10,280,757**	1.501%	$63,277.18	-	$63,277.18	$6,292.44	$69,569.61
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	$110,658.17	-	$110,658.17	$11,004.12	$121,662.29
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	$60,065.58	-	$60,065.58	$5,973.07	$66,038.65
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	$62,174.76	-	$62,174.76	$6,182.81	$68,357.57
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	$5,876.48	-	$5,876.48	$584.37	$6,460.86
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	$4,873.87	-	$4,873.87	$484.67	$5,358.54
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	$41,312.65	-	$41,312.65	$4,108.23	$45,420.88
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	$13,100.86	-	$13,100.86	$1,302.78	$14,403.65
6130000-Elec Capital Projects	**26,409,325**	3.855%	$162,547.12	-	$162,547.12	$16,164.08	$178,711.21
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	$49,436.62	-	$49,436.62	$4,916.10	$54,352.72
6200000-Water Production and Operations	**22,939,223**	3.349%	$141,188.94	-	$141,188.94	$14,040.17	$155,229.12
6205000-Water Field Operations	**14,714,728**	2.148%	$90,567.89	-	$90,567.89	$9,006.29	$99,574.18
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	$60,920.72	-	$60,920.72	$6,058.11	$66,978.82
6230000-Water Capital Projects	**81,605**	0.012%	$502.27	-	$502.27	$49.95	$552.22
6220200-Water Conservation	**794,532**	0.116%	$4,890.28	-	$4,890.28	$486.30	$5,376.58
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	$43,182.78	-	$43,182.78	$4,294.20	$47,476.98
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	$37,825.26	-	$37,825.26	$3,761.44	$41,586.69
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	$100,032.56	-	$100,032.56	$9,947.48	$109,980.04
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	$8,092.55	-	$8,092.55	$804.74	$8,897.30
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	$19,373.47	-	$19,373.47	$1,926.54	$21,300.01
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	$7,754.23	-	$7,754.23	$771.10	$8,525.32
4125420-Sewer SCADA and SPL	**696,934**	0.102%	$4,289.57	-	$4,289.57	$426.57	$4,716.13
4125430-Sewer Warehouse	**180,076**	0.026%	$1,108.35	-	$1,108.35	$110.22	$1,218.57
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	$6,782.87	-	$6,782.87	$674.51	$7,457.37
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	$43,382.25	-	$43,382.25	$4,314.04	$47,696.29
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	$460.84	-	$460.84	$45.83	$506.66
4125910-Sewer Plant Construction Support	**53,824**	0.008%	$331.28	-	$331.28	$32.94	$364.23

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4150000-Public Works Public Parking	**9,524,304**	1.390%	$58,621.27	-	$58,621.27	$5,829.44	$64,450.71
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	$9,574.35	-	$9,574.35	$952.10	$10,526.45
2115100-Workers Compensation	**7,777,836**	1.135%	$47,871.91	-	$47,871.91	$4,760.50	$52,632.41
2320300-Unemployment Trust	**102,133**	0.015%	$628.62	-	$628.62	$62.51	$691.13
2320000-Risk Management	**2,481,236**	0.362%	$15,271.79	-	$15,271.79	$1,518.66	$16,790.46
2315200-Central Store	**976,107**	0.142%	$6,007.85	-	$6,007.85	$597.44	$6,605.29
2215000-Central Garage	**15,701,352**	2.292%	$96,640.47	-	$96,640.47	$9,610.17	$106,250.64
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	$30,347.44	-	$30,347.44	$3,017.82	$33,365.26
4130000-Solid Waste Admin	**750,939**	0.110%	$4,621.96	-	$4,621.96	$459.62	$5,081.58
4130100-Solid Waste Collection	**22,211,459**	3.242%	$136,709.62	-	$136,709.62	$13,594.74	$150,304.36
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	$2,991.61	-	$2,991.61	$297.49	$3,289.11
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	$41,534.87	-	$41,534.87	$4,130.33	$45,665.20
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	$23,610.87	-	$23,610.87	$2,347.92	$25,958.79
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	$850.45	-	$850.45	$84.57	$935.02
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	$56,780.20	-	$56,780.20	$5,646.36	$62,426.56
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	$135,954.30	-	$135,954.30	$13,519.63	$149,473.93
6007000-Public Utilities Admin Safety	**582,722**	0.085%	$3,586.60	-	$3,586.60	$356.66	$3,943.26
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	$4,181.29	-	$4,181.29	$415.80	$4,597.08
2815001-Citywide Economic Development	**6,510,858**	0.950%	$40,073.77	-	$40,073.77	$3,985.03	$44,058.80
2500000-Housing and Human Services Admin	**177,738**	0.026%	$1,093.96	-	$1,093.96	$108.79	$1,202.75
2505000-Homeless Outreach	**3,496,498**	0.510%	$21,520.64	-	$21,520.64	$2,140.07	$23,660.71
2510000-Neighborhoods	**343,428**	0.050%	$2,113.77	-	$2,113.77	$210.20	$2,323.97
2535000-Housing Authority	**3,329,012**	0.486%	$20,489.78	-	$20,489.78	$2,037.55	$22,527.34
1165000-Airport Admin	**2,360,627**	0.345%	$14,529.46	-	$14,529.46	$1,444.84	$15,974.30
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	$18,978.77	-	$18,978.77	$1,887.30	$20,866.06
Subtotals	**685,025,514**	100.000%	$4,216,273.11	-	$4,216,273.11	$401,461.79	$4,617,734.90
Direct Billed					-		-
Total Full Functional Cost					$4,216,273.11		$4,617,734.90

Allocation Basis: Net Expenditures by Section

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2200000 General Services
Schedule 8.5.2

Detail Allocation - Publishing

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**1,848**	4.140%	$17,363.60	-	$17,363.60	-	$17,363.60
1100000-City Manager	**11,595**	25.976%	$108,945.34	-	$108,945.34	-	$108,945.34
1300000-City Attorney	**8,109**	18.166%	$76,191.27	-	$76,191.27	-	$76,191.27
2100000-Human Resources	**172**	0.385%	$1,616.09	-	$1,616.09	-	$1,616.09
2300000-Finance	**57**	0.128%	$535.57	-	$535.57	$99.34	$634.91
2400000-Innovation and Technology	**26**	0.058%	$244.29	-	$244.29	$45.31	$289.61
2810000-Planning	**21**	0.047%	$197.31	-	$197.31	$36.60	$233.91
2825000-Building and Safety	**2,458**	5.507%	$23,095.10	-	$23,095.10	$4,283.90	$27,378.99
3101000-Police Community Services Bureau	**4,631**	10.375%	$43,512.36	-	$43,512.36	$8,071.09	$51,583.45
3102000-Police Support Service	**3,292**	7.375%	$30,931.27	-	$30,931.27	$5,737.43	$36,668.69
3500000-Fire Administration	**390**	0.874%	$3,664.40	-	$3,664.40	$679.71	$4,344.10
3505000-Fire Prevention	**7**	0.016%	$65.77	-	$65.77	$12.20	$77.97
3515000-Fire Special Services	**927**	2.077%	$8,709.99	-	$8,709.99	$1,615.61	$10,325.60
4115000-Public Works City Engineering Services	**23**	0.052%	$216.11	-	$216.11	$40.09	$256.19
5205000-PRCS Recreation	**332**	0.744%	$3,119.44	-	$3,119.44	$578.62	$3,698.06
5215400-PRCS Fairmount Park Golf Course	**200**	0.448%	$1,879.18	-	$1,879.18	$348.57	$2,227.75
6100000-Electric Operations	**59**	0.132%	$554.36	-	$554.36	$102.83	$657.18
6105000-Electric Prod and Oper Field Ops	**1,013**	2.269%	$9,518.04	-	$9,518.04	$1,765.50	$11,283.53
6110000-Energy Deliv Engineering	**6,216**	13.925%	$58,404.85	-	$58,404.85	$10,833.49	$69,238.33
6205000-Water Field Operations	**34**	0.076%	$319.46	-	$319.46	$59.26	$378.72
4125100-Sewer Collection System Maint	**752**	1.685%	$7,065.71	-	$7,065.71	$1,310.61	$8,376.32
4125300-Sewer Environmental Compl	**748**	1.676%	$7,028.13	-	$7,028.13	$1,303.64	$8,331.77
4150000-Public Works Public Parking	**1,313**	2.941%	$12,336.80	-	$12,336.80	$2,288.35	$14,625.15
2215000-Central Garage	**332**	0.744%	$3,119.44	-	$3,119.44	$578.62	$3,698.06
2505000-Homeless Outreach	**28**	0.063%	$263.08	-	$263.08	$48.80	$311.88
2535000-Housing Authority	**55**	0.123%	$516.77	-	$516.77	$95.86	$612.63
Subtotals	**44,638**	100.000%	$419,413.72	-	$419,413.72	$39,935.41	$459,349.12
Direct Billed					-		-
Total Full Functional Cost					$419,413.72		$459,349.12

Allocation Basis: Based on invoiced amounts of Print Shop Charges

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Full Cost

2200000 General Services
Schedule 8.5.3

Detail Allocation - Property Management

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
2300000-Finance	**32**	74.419%	$152,357.28	-	$152,357.28	$14,507.04	$166,864.32
5200000-PRCS Administration	**5**	11.628%	$23,805.83	-	$23,805.83	$2,266.72	$26,072.55
6100000-Electric Operations	**1**	2.326%	$4,761.17	-	$4,761.17	$453.34	$5,214.51
6200000-Water Production and Operations	**5**	11.628%	$23,805.83	-	$23,805.83	$2,266.72	$26,072.55
Subtotals	**43**	100.000%	$204,730.10	-	$204,730.10	$19,493.83	$224,223.93
Direct Billed					-		-
Total Full Functional Cost					$204,730.10		$224,223.93

Allocation Basis: Based on total

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2200000 General Services
Schedule 8.5.4

Detail Allocation - Citywide Capital Projects

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
2200000-General Services	**1**	25.000%	$105,513.49	-	$105,513.49	-	$105,513.49
3101000-Police Community Services Bureau	**1**	25.000%	$105,513.49	-	$105,513.49	$13,395.60	$118,909.09
5130000-Library Administration	**1**	25.000%	$105,513.49	-	$105,513.49	$13,395.60	$118,909.09
2815001-Citywide Economic Development	**1**	25.000%	$105,513.49	-	$105,513.49	$13,395.60	$118,909.09
Subtotals	**4**	100.000%	$422,053.94	-	$422,053.94	$40,186.80	$462,240.74
Direct Billed					-		-
Total Full Functional Cost					$422,053.94		$462,240.74

Allocation Basis: Based on Number of Capital Projects Managed by GS

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2200000 General Services
Schedule 8.6

Summary of Allocated Costs

Department	Total	Property Management	Building Maintenance	Publishing	Citywide Capital Projects
0100000-Mayor	$22,508.78	-	$5,145.18	$17,363.60	-
0200000-City Council	$10,862.43	-	$10,862.43	-	-
1100000-City Manager	$144,424.36	-	$35,479.02	$108,945.34	-
1200000-City Clerk	$12,176.65	-	$12,176.65	-	-
1300000-City Attorney	$111,555.61	-	$35,364.34	$76,191.27	-
2100000-Human Resources	$27,671.99	-	$26,055.90	$1,616.09	-
2200000-General Services	$159,576.16	-	$54,062.68	-	$105,513.49
2300000-Finance	$219,174.81	$166,864.32	$51,675.58	$634.91	-
2400000-Innovation and Technology	$93,833.73	-	$93,544.12	$289.61	-
2845000-Citywide Property Services	$4,204.33	-	$4,204.33	-	-
1400000-Marketing	$12,382.53	-	$12,382.53	-	-
Subtotal for CSD	$818,371.38	$166,864.32	$340,952.76	$205,040.82	$105,513.49
2800001-Community Development	$10,977.86	-	$10,977.86	-	-
2810000-Planning	$18,527.57	-	$18,293.65	$233.91	-
2825000-Building and Safety	$51,715.03	-	$24,336.03	$27,378.99	-
2840000-Code Enforcement	$22,217.56	-	$22,217.56	-	-
3100000-Office of the Police Chief	$34,023.08	-	$34,023.08	-	-
3101000-Police Community Services Bureau	$185,882.13	-	$15,389.59	$51,583.45	$118,909.09
3102000-Police Support Service	$101,580.73	-	$64,912.03	$36,668.69	-
3105000-Police Adminstrative Services	$43,315.71	-	$43,315.71	-	-
3110000-Police Communications	$37,854.35	-	$37,854.35	-	-
3115000-Police Field Operations	$419,142.39	-	$419,142.39	-	-
3120000-Police Aviation Unit	$22,602.74	-	$22,602.74	-	-
3125000-Police Special Operations	$148,818.61	-	$148,818.61	-	-
3130000-Police Central Investigations	$74,384.24	-	$74,384.24	-	-
3135000-Police Special Investigations	$46,386.65	-	$46,386.65	-	-
3195000-Police Capital	$156.40	-	$156.40	-	-

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2200000 General Services
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Summary of Allocated Costs (continued)

Department	Total	Property Management	Building Maintenance	Publishing	Citywide Capital Projects
3500000-Fire Administration	$22,183.04	-	$17,838.93	$4,344.10	-
3505000-Fire Prevention	$10,219.72	-	$10,141.75	$77.97	-
3510000-Fire Operations	$436,650.44	-	$436,650.44	-	-
3510100-Fire Operation Paramedic Program	$19,644.84	-	$19,644.84	-	-
3515000-Fire Special Services	$15,060.29	-	$4,734.69	$10,325.60	-
3520000-Fire Training	$9,366.36	-	$9,366.36	-	-
3595000-Fire Capital	$39.29	-	$39.29	-	-
4100200-Public Works Sundry Gen Govt	$80.87	-	$80.87	-	-
4110000-Public Works Streets Admin	$3,974.79	-	$3,974.79	-	-
4110100-Public Works Streets Maintenance	$33,136.00	-	$33,136.00	-	-
4110110-Public Works Forestry and Landscape	$73,056.30	-	$73,056.30	-	-
4110300-Public Works Storm Drain Maintenance	$1,396.99	-	$1,396.99	-	-
4110400-Public Wrk Signals Maintenance	$9,109.84	-	$9,109.84	-	-
4115000-Public Works City Engineering Services	$17,902.54	-	$17,646.35	$256.19	-
4120000-Public Works Traffic Engineering	$15,726.92	-	$15,726.92	-	-
5130000-Library Administration	$135,281.68	-	$16,372.59	-	$118,909.09
5135000-Library Neighborhood Services	$46,157.86	-	$46,157.86	-	-
5200000-PRCS Administration	$46,574.11	$26,072.55	$20,501.56	-	-
5205000-PRCS Recreation	$68,489.16	-	$64,791.10	$3,698.06	-
5210000-PRCS Janet Goeske Center	$3,145.97	-	$3,145.97	-	-
5215000-PRCS Parks	$99,468.10	-	$99,468.10	-	-
5215400-PRCS Fairmount Park Golf Course	$6,880.74	-	$4,653.00	$2,227.75	-
5305000-Museum Facilities and Operations	$15,524.80	-	$15,524.80	-	-
2805000-Sucessor Agency	$2,618.64	-	$2,618.64	-	-
9999991-Public Works Capital Improv Storm	$1,881.88	-	$1,881.88	-	-
5200111-PRCS Admin Plan and Design Park	$11,842.20	-	$11,842.20	-	-
9999993-PW-Cap Imp-Street Projects (433)	$837.22	-	$837.22	-	-
6000000-Public Utilities Admin Management	$101,157.20	-	$101,157.20	-	-

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2200000 General Services
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Summary of Allocated Costs (continued)

Department	Total	Property Management	Building Maintenance	Publishing	Citywide Capital Projects
6000030-Public Utilities Admin Mission Square	$13,012.88	-	$13,012.88	-	-
6002000-Public Utilities Work Force Developmnt	$3,356.46	-	$3,356.46	-	-
6003000-Public Utilities Office Ops Technology	$6,873.06	-	$6,873.06	-	-
6004000-Public Utilities Business Support	$18,740.72	-	$18,740.72	-	-
6005000-Public Utilities Admin CIS Util Bill	$5,875.50	-	$5,875.50	-	-
6010000-Public Utilities Admin Field Services	$18,575.79	-	$18,575.79	-	-
6015000-Public Utilities Admn Customer Service	$43,234.33	-	$43,234.33	-	-
6020000-Public Utilities Admin Customer	$9,146.69	-	$9,146.69	-	-
6025000-Legislative and Regulatory Risk	$2,285.65	-	$2,285.65	-	-
6100000-Electric Operations	$75,441.31	$5,214.51	$69,569.61	$657.18	-
6105000-Electric Prod and Oper Field Ops	$132,945.82	-	$121,662.29	$11,283.53	-
6110000-Energy Deliv Engineering	$135,276.98	-	$66,038.65	$69,238.33	-
6120000-Elec Power Supply Operation	$68,357.57	-	$68,357.57	-	-
6120110-SONGS Power and Energy Purch	$6,460.86	-	$6,460.86	-	-
6120120-SPRINGS Power and Energy Purch	$5,358.54	-	$5,358.54	-	-
6120130-RERC Acorn Generating Plant	$45,420.88	-	$45,420.88	-	-
6120140-Clearwater Generating Plant	$14,403.65	-	$14,403.65	-	-
6130000-Elec Capital Projects	$178,711.21	-	$178,711.21	-	-
6020100-Public Utilities Adm Market Pub Benefit	$54,352.72	-	$54,352.72	-	-
6200000-Water Production and Operations	$181,301.67	$26,072.55	$155,229.12	-	-
6205000-Water Field Operations	$99,952.89	-	$99,574.18	$378.72	-
6210000-Wtr Engineering and Resources	$66,978.82	-	$66,978.82	-	-
6230000-Water Capital Projects	$552.22	-	$552.22	-	-
6220200-Water Conservation	$5,376.58	-	$5,376.58	-	-
4125000-Sewer Systems Admin and Reg Compl	$47,476.98	-	$47,476.98	-	-
4125100-Sewer Collection System Maint	$49,963.02	-	$41,586.69	$8,376.32	-
4125200-Sewer Systems Treatment	$109,980.04	-	$109,980.04	-	-
4125300-Sewer Environmental Compl	$17,229.07	-	$8,897.30	$8,331.77	-

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2200000 General Services
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Summary of Allocated Costs (continued)

Department	Total	Property Management	Building Maintenance	Publishing	Citywide Capital Projects
4125400-Sewer Sys Plant Maintenance	$21,300.01	-	$21,300.01	-	-
4125410-Sewer Electrical and Instrum	$8,525.32	-	$8,525.32	-	-
4125420-Sewer SCADA and SPL	$4,716.13	-	$4,716.13	-	-
4125430-Sewer Warehouse	$1,218.57	-	$1,218.57	-	-
4125500-Sewer Laboratory Services	$7,457.37	-	$7,457.37	-	-
9999995-PW-Sewer Capital Projects (550)	$47,696.29	-	$47,696.29	-	-
4125900-Sewer Capital Engnrng Svs	$506.66	-	$506.66	-	-
4125910-Sewer Plant Construction Support	$364.23	-	$364.23	-	-
4150000-Public Works Public Parking	$79,075.86	-	$64,450.71	$14,625.15	-
4151000-Public Works Parking Enforcmnt	$10,526.45	-	$10,526.45	-	-
2115100-Workers Compensation	$52,632.41	-	$52,632.41	-	-
2320300-Unemployment Trust	$691.13	-	$691.13	-	-
2320000-Risk Management	$16,790.46	-	$16,790.46	-	-
2315200-Central Store	$6,605.29	-	$6,605.29	-	-
2215000-Central Garage	$109,948.69	-	$106,250.64	$3,698.06	-
5200200-PRCS Adm Special Transit Svs	$33,365.26	-	$33,365.26	-	-
4130000-Solid Waste Admin	$5,081.58	-	$5,081.58	-	-
4130100-Solid Waste Collection	$150,304.36	-	$150,304.36	-	-
4130200-Solid Waste Refuse Disposal	$3,289.11	-	$3,289.11	-	-
4130300-Solid Waste Private Hauler	$45,665.20	-	$45,665.20	-	-
4130400-Solid Waste Street Sweeping	$25,958.79	-	$25,958.79	-	-
4130500-Solid Waste Sundry Gen Govt	$935.02	-	$935.02	-	-
1310000-City Attorney-Claim Management	$62,426.56	-	$62,426.56	-	-
9999992-PW-Capital Projects (420)	$149,473.93	-	$149,473.93	-	-
6007000-Public Utilities Admin Safety	$3,943.26	-	$3,943.26	-	-
5230000-PRCS - Youth Innovation Center	$4,597.08	-	$4,597.08	-	-
2815001-Citywide Economic Development	$162,967.89	-	$44,058.80	-	$118,909.09
2500000-Housing and Human Services Admin	$1,202.75	-	$1,202.75	-	-

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2200000 General Services
Schedule 8.6

Summary of Allocated Costs (continued)

Department	Total	Property Management	Building Maintenance	Publishing	Citywide Capital Projects
2505000-Homeless Outreach	$23,972.59	-	$23,660.71	$311.88	-
2510000-Neighborhoods	$2,323.97	-	$2,323.97	-	-
2535000-Housing Authority	$23,139.97	-	$22,527.34	$612.63	-
1165000-Airport Admin	$15,974.30	-	$15,974.30	-	-
5240000-Arts & Cultural Affairs	$20,866.06	-	$20,866.06	-	-
Totals	$5,763,548.70	$224,223.93	$4,617,734.90	$459,349.12	$462,240.74
Direct Billed	-	-	-	-	-
Total Full Functional Cost	$5,763,548.70	$224,223.93	$4,617,734.90	$459,349.12	$462,240.74
Less Direct Billed	-	-	-	-	-
Less CSD Amounts	($818,371.38)	($166,864.32)	($340,952.76)	($205,040.82)	($105,513.49)
Total Receiving Department Allocation	$4,945,177.31	$57,359.61	$4,276,782.14	$254,308.30	$356,727.26

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
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2300000 Finance
Schedule 9.1

Narrative

Purchasing - Allocates the cost of Purchasing Support based on the number of Purchase Orders processed.

Administration- Allocates the administration division of Finance based on expenditures.

Treasury and Debt- Allocates the cost of Treasury and Debt Management Support based on expenditures.

Accounting- Allocates the cost of General Accounting Support based on the number of accounting transactions processed

Budget- Allocates the cost of Budget and Revenue Support based on expenditures.

Payroll- Allocates the cost of Finance Payroll Support based on the number of payroll checks/direct deposit Items processed.

Business Tax- Not further allocated
User Fee- Not further allocated

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Full Cost

2300000 Finance
Schedule 9.2

Labor Distribution Summary
No Labor Distribution

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2300000 Finance
Schedule 9.3

Schedule of costs to be allocated

		Amount	General & Admin	Purchasing	Administration	Treasury and Debt	Accounting	Budget	Payroll	Business Tax	User Fee
Sal Total %				*0.000%*	*0.000%*	*0.000%*	*0.000%*	*0.000%*	*0.000%*	*0.000%*	*0.000%*
Wages and Benefits											
Salaries		-	-	-	-	-	-	-	-	-	-
Benefits		-	-	-	-	-	-	-	-	-	-
Wages and Benefits Subtotal		-	-	-	-	-	-	-	-	-	-
Service And Supplies	**DIST**										
411100 - Salaries - Regular	*PROP*	$4,049,869.00	-	$570,246.00	$392,183.00	$688,298.00	$622,392.00	$574,810.00	$876,799.00	$309,998.00	$15,143.00
411115 - Salaries-Additional Pay PERS	*PROP*	$14,402.00	-	-	$945.00	$4,566.00	$2,683.00	-	$3,780.00	$2,363.00	$65.00
411116 - Salaries-Addtl Pay Non-PERS	*PROP*	$22,738.00	-	$17,230.24	-	-	$2,263.90	-	$3,188.86	-	$55.00
411510 - Accrued Payroll	*PROP*	$122,127.00	-	$7,379.06	$37,178.30	$10,103.08	$24,899.20	$4,561.04	$35,077.29	$2,323.02	$606.00
412210 - Workers Compensation Ins	*PROP*	$69,720.00	-	$9,827.86	$4,913.93	$11,056.84	$9,597.86	$6,142.91	$13,520.81	$14,426.79	$233.00
412220 - Health Insurance	*PROP*	$568,805.00	-	$63,202.00	$50,165.00	$115,282.00	$92,518.00	$65,004.00	$130,335.00	$50,048.00	$2,251.00
412222 - Dental Insurance	*PROP*	$26,137.00	-	$4,305.16	$1,496.06	$5,824.22	$3,679.14	$2,387.09	$5,184.20	$3,172.12	$89.00
412230 - Life Insurance	*PROP*	$20,791.00	-	$2,538.88	$2,119.90	$3,507.83	$3,247.84	$3,361.84	$4,575.78	$1,359.93	$79.00
412240 - Unemployment Insurance	*PROP*	$3,908.00	-	$513.00	$435.00	$576.00	$607.00	$468.00	$855.00	$439.00	$15.00
412250 - Disability Insurance	*PROP*	$2,757.00	-	$538.80	-	$570.79	$433.84	-	$609.78	$592.78	$11.00
412320 - Medicare OASDI	*PROP*	$69,774.00	-	$9,718.00	$6,579.00	$11,521.00	$11,115.00	$9,619.00	$15,660.00	$5,291.00	$271.00
412400 - Deferred Compensation	*PROP*	$33,575.00	-	$4,225.87	$3,727.89	$6,877.80	$4,784.86	$4,724.86	$6,740.80	$2,375.93	$117.00
412500 - Automobile/Expense Allowance	*PROP*	$5,355.00	-	-	$5,355.00	-	-	-	-	-	-
421000 - Professional Services	*PROP*	$1,037,231.00	-	$78.00	$33,524.00	$312,747.00	$13,986.00	$35,270.00	$19,703.00	$621,583.00	$340.00
422100 - Telephone	*PROP*	$1,058.00	-	$89.92	$75.93	$120.89	$146.86	$19.98	$205.81	$395.63	$3.00
422120 - Telephone - Cellular	*PROP*	$11,639.00	-	$689.00	$1,883.00	$3,000.00	$1,626.00	$969.00	$2,291.00	$1,141.00	$40.00
423400 - Motor Pool Equipment Rental	*PROP*	$5,729.00	-	-	-	-	-	-	-	$5,729.00	-
424220 - All Other Equip Maint/Repair	*PROP*	$731.00	-	-	-	$731.00	-	-	-	-	-
425100 - Advertising Expense	*PROP*	-	-	-	-	-	-	-	-	-	-
425200 - Periodicals & Dues	*PROP*	$12,759.00	-	$2,762.00	$6,012.00	$1,028.00	$1,191.00	$58.00	$1,679.00	-	$29.00
425400 - General Office Expense	*PROP*	$31,190.00	-	$2,224.93	$12,784.59	$4,164.87	$3,900.87	$468.98	$5,494.82	$2,055.93	$95.00
425500 - Postage	*PROP*	$33,272.00	-	$146.00	$95.00	$40.00	$5,227.84	-	$7,365.78	$20,270.39	$127.00
425600 - Central Printing Charges	*PROP*	$1,037.00	-	-	-	-	$425.59	-	$600.42	-	$10.99
425610 - Outside Printing Expense	*PROP*	$31,639.00	-	$160.00	$37.00	$37.00	$7,695.00	-	$10,841.00	$12,682.00	$187.00
425700 - Software Purchase/Licensing	*PROP*	$13,161.00	-	$7,545.43	$1,027.92	$1,798.86	$811.94	$712.95	$1,144.91	$98.99	$20.00
425800 - Computer Equip Purc Undr $50	*PROP*	$22,111.00	-	$244.00	$3,148.00	$3,037.00	$4,627.00	$3,186.00	$6,519.00	$1,238.00	$112.00
426800 - Special Department Supplies	*PROP*	$110.00	-	$58.00	-	-	$21.00	-	$30.00	-	$1.00
427100 - Travel & Meeting Expense	*PROP*	$9,537.00	-	-	$3,534.00	$4,140.00	$731.00	-	$1,030.00	$84.00	$18.00
427200 - Training	*PROP*	$11,297.00	-	$3,364.00	$824.00	$804.00	$2,283.00	$173.00	$3,215.00	$578.00	$56.00
428400 - Liability Insurance	*PROP*	$133,371.00	-	$13,093.80	$6,541.90	$14,720.78	$15,107.77	$45,895.31	$21,284.68	$16,358.75	$367.99
443200 - Refunds and Rebates	*PROP*	$6,181.00	-	-	-	$6,181.00	-	-	-	-	-
463300 - Off Furn & Equip Cap Lease	*PROP*	$10,418.00	-	$1,202.88	$1,714.84	$2,891.72	$425.96	$1,350.87	$601.94	$2,218.79	$11.00
882101 - Utilization Chgs from 101 Fund	*PROP*	$193,215.00	-	-	-	-	$25,086.00	-	$35,339.00	$132,180.00	$610.00
884101 - Interfund Services from 101 Fd	*PROP*	$98,272.00	-	$51,946.47	-	$18,374.81	$4,047.96	$14,857.85	$5,703.94	$3,241.97	$99.00

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892510 - Utilization Chgs to 510 Fund	*PROP*	($332,406.00)	-	($258,029.00)	-	($74,377.00)	-	-	-	-	-
412318 - PERS UAL - Misc	*PROP*	-	-	-	-	-	-	-	-	-	-
411210 - Vacation	*PROP*	$167,710.00	-	$16,708.90	$21,837.87	$27,921.83	$22,745.86	$21,422.87	$32,042.81	$24,476.85	$553.00
411220 - Holidays & Special Days Off	*PROP*	$257,492.00	-	$37,767.29	$25,670.20	$39,560.31	$39,636.31	$38,334.30	$55,838.43	$19,721.15	$964.01
411240 - Sick Leave	*PROP*	$114,430.00	-	$20,035.82	$4,130.96	$16,869.85	$19,437.83	$15,522.86	$27,382.76	$10,576.91	$473.00
411245 - Family Illness Sick Leave	*PROP*	$13,748.00	-	-	-	-	$4,494.00	-	$6,332.00	$2,813.00	$109.00
411292 - Administrative Leave	*PROP*	$95,399.00	-	$6,360.00	$13,733.00	$17,848.00	$14,410.00	$21,948.00	$20,302.00	$447.00	$351.00
411410 - Vacation Payoffs	*PROP*	$137,601.00	-	$1,470.99	-	$7,991.94	$49,327.64	$7,912.94	$69,489.49	$208.00	$1,199.99
412310 - PERS Retirement	*PROP*	$648,954.00	-	$89,232.00	$63,161.00	$109,348.00	$100,155.00	$92,335.00	$141,096.00	$51,190.00	$2,437.00
413120 - Overtime At 1.5 Rate	*PROP*	$54,689.00	-	$10,115.00	$1,008.00	$26,736.00	$6,054.00	$396.00	$8,528.00	$1,705.00	$147.00
411105 - Salaries - Non-Productive	*PROP*	-	-	-	-	-	-	-	-	-	-
411130 - Compensatory Time	*PROP*	$4,370.00	-	-	-	$796.82	$1,468.66	-	$2,068.53	-	$35.99
411260 - Bereavement Leave	*PROP*	$2,050.00	-	-	-	-	$842.00	-	$1,187.00	-	$21.00
411280 - Jury Duty	*PROP*	$5,971.00	-	$212.00	$1,200.00	-	$1,112.00	-	$1,568.00	$1,852.00	$27.00
411430 - Compensatory Time Payoff	*PROP*	$1,397.00	-	-	-	-	$574.00	-	$809.00	-	$14.00
418000 - Temporary Services	*PROP*	$169,588.00	-	$80,493.00	-	$15,954.00	$21,407.00	-	$30,157.00	$21,056.00	$521.00
411110 - Salaries-Part Time Non-Bene	*PROP*	$2,119.00	-	-	-	-	$872.00	-	$1,226.00	-	$21.00
411420 - Sick Leave Payoff	*PROP*	$27,670.00	-	-	-	-	$11,372.00	-	$16,021.00	-	$277.00
882510 - Utilization Chgs from 510 Fund	*PROP*	$122,108.00	-	-	-	-	-	-	-	$122,108.00	-
892742 - Utilization Chgs to 742 Fund	*PROP*	($23,100.00)	-	-	-	($23,100.00)	-	-	-	-	-
892745 - Utilization Chgs to 745 Fund	*PROP*	($15,750.00)	-	-	-	($15,750.00)	-	-	-	-	-
892746 - Utilization Chgs to 746 Fund	*PROP*	($8,925.00)	-	-	-	($8,925.00)	-	-	-	-	-
892756 - Utilization Chgs to 756 Fund	*PROP*	($15,750.00)	-	-	-	($15,750.00)	-	-	-	-	-
892758 - Utilization Chgs to 758 Fund	*PROP*	($15,750.00)	-	-	-	($15,750.00)	-	-	-	-	-
892759 - Utilization Chgs to 759 Fund	*PROP*	($11,550.00)	-	-	-	($11,550.00)	-	-	-	-	-
892760 - Utilization Chgs to 760 Fund	*PROP*	($12,915.00)	-	-	-	($12,915.00)	-	-	-	-	-
892762 - Utilization Chgs to 762 Fund	*PROP*	($23,100.00)	-	-	-	($23,100.00)	-	-	-	-	-
412317 - PERS Normal - Misc	*PROP*	-	-	-	-	-	-	-	-	-	-
413130 - Overtime At Double Time Rate	*PROP*	$649.00	-	$649.00	-	-	-	-	-	-	-
419997 - Vacancy Factor	*PROP*	-	-	-	-	-	-	-	-	-	-
421001 - Prof Services/Internal	*PROP*	-	-	-	-	-	-	-	-	-	-
424130 - Maint/Repair of Bldgs & Improv	*PROP*	$5,944.00	-	$442.00	$5,502.00	-	-	-	-	-	-
424200 - Maintenance & Repair - Genera	*PROP*	$462.00	-	-	-	$462.00	-	-	-	-	-
892761 - Utilization Chgs to 761 Fund	*PROP*	($15,750.00)	-	-	-	($15,750.00)	-	-	-	-	-
892763 - Utilization Chgs to 763 Fund	*PROP*	($16,670.00)	-	-	-	($16,670.00)	-	-	-	-	-
894101 - Interfund Services to 101 Fund	*PROP*	-	-	-	-	-	-	-	-	-	-
894110 - Interfund Services to 110 Fund	*PROP*	($11,169.00)	-	-	($11,007.00)	-	-	($162.00)	-	-	-
894510 - Interfund Services to 510 Fund	*PROP*	($15.00)	-	-	-	($15.00)	-	-	-	-	-
Services and Supplies Subtotal		$8,003,417.00	-	$778,786.32	$701,536.29	$1,261,837.25	$1,159,470.76	$971,750.66	$1,633,423.84	$1,468,398.95	$28,212.95
Cost Adjustments											
Cost Adjustments Subtotal		-	-	-	-	-	-	-	-	-	-
Reallocate Admin			-	-	-	-	-	-	-	-	-
Functional Costs		$8,003,417.00	-	$778,786.32	$701,536.29	$1,261,837.25	$1,159,470.76	$971,750.66	$1,633,423.84	$1,468,398.95	$28,212.95
	Exp Total %		*0.000%*	*9.731%*	*8.765%*	*15.766%*	*14.487%*	*12.142%*	*20.409%*	*18.347%*	*0.353%*

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2300000 Finance
Schedule 9.4

Service to Service Costs

Department	First Incoming	Second Incoming	Purchasing	Administration	Treasury and Debt	Accounting	Budget	Payroll	Business Tax	User Fee
0000001-Building	$161,103.54	-	$15,676.46	$14,121.47	$25,399.96	$23,339.39	$19,560.70	$32,879.75	$29,557.91	$567.91
0100000-Mayor	$11,512.09	$2,097.09	$1,324.26	$1,192.91	$2,145.65	$1,971.59	$1,652.39	$2,777.51	$2,496.90	$47.97
0200000-City Council	$24,276.38	$6,067.66	$2,952.68	$2,659.79	$4,784.11	$4,396.00	$3,684.28	$6,192.94	$5,567.27	$106.97
1100000-City Manager	$74,579.82	$15,882.16	$8,802.56	$7,929.41	$14,262.45	$13,105.41	$10,983.62	$18,462.46	$16,597.20	$318.89
1200000-City Clerk	$68,661.16	$22,865.08	$8,906.12	$8,022.70	$14,430.24	$13,259.59	$11,112.84	$18,679.66	$16,792.46	$322.64
1300000-City Attorney	$196,384.54	$35,352.19	$22,549.54	$20,312.79	$36,536.15	$33,572.16	$28,136.77	$47,295.34	$42,517.09	$816.90
2100000-Human Resources	$94,525.84	$12,950.72	$10,458.19	$9,420.81	$16,945.00	$15,570.34	$13,049.48	$21,934.98	$19,718.89	$378.87
2200000-General Services	$199,894.47	$19,280.33	$21,327.18	$19,211.68	$34,555.61	$31,752.29	$26,611.54	$44,731.56	$40,212.33	$772.62
2300000-Finance	-	$109,767.39	$10,681.11	$9,621.62	$17,306.18	$15,902.22	$13,327.62	$22,402.52	$20,139.19	$386.94
2400000-Innovation and Technology	-	$279,201.61	$27,168.19	$24,473.30	$44,019.57	$40,448.49	$33,899.81	$56,982.48	$51,225.54	$984.22
7222100-Non Departmental City Occupancy	-	$274,882.64	$26,747.93	$24,094.73	$43,338.63	$39,822.79	$33,375.42	$56,101.02	$50,433.13	$968.99
7241300-Non Departmental Employee Parking	-	$31,795.52	$3,093.92	$2,787.02	$5,012.96	$4,606.28	$3,860.52	$6,489.17	$5,833.57	$112.08
1400000-Marketing	-	$20,140.45	$1,959.80	$1,765.40	$3,175.39	$2,917.79	$2,445.39	$4,110.48	$3,695.20	$71.00
Subtotals	$830,937.85	$830,282.86	$161,647.95	$145,613.63	$261,911.90	$240,664.31	$201,700.39	$339,039.88	$304,786.66	$5,855.99
Functional Costs	$8,003,417.00		$778,786.32	$701,536.29	$1,261,837.25	$1,159,470.76	$971,750.66	$1,633,423.84	$1,468,398.95	$28,212.95
Total Allocated Costs	$9,664,637.71		$940,434.27	$847,149.92	$1,523,749.15	$1,400,135.07	$1,173,451.05	$1,972,463.72	$1,773,185.61	$34,068.93

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2300000 Finance
Schedule 9.5.1

Detail Allocation - Purchasing

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**1**	0.034%	$289.93	-	$289.93	-	$289.93
0200000-City Council	**5**	0.169%	$1,449.65	-	$1,449.65	-	$1,449.65
1100000-City Manager	**43**	1.450%	$12,466.99	-	$12,466.99	-	$12,466.99
1200000-City Clerk	**6**	0.202%	$1,739.58	-	$1,739.58	-	$1,739.58
1300000-City Attorney	**53**	1.788%	$15,366.28	-	$15,366.28	-	$15,366.28
2100000-Human Resources	**28**	0.944%	$8,118.04	-	$8,118.04	-	$8,118.04
2300000-Finance	**39**	1.315%	$11,307.27	-	$11,307.27	-	$11,307.27
2400000-Innovation and Technology	**150**	5.059%	$43,489.49	-	$43,489.49	$4,343.66	$47,833.15
2845000-Citywide Property Services	**1**	0.034%	$289.93	-	$289.93	$28.96	$318.89
7222100-Non Departmental City Occupancy	**13**	0.438%	$3,769.09	-	$3,769.09	$376.45	$4,145.54
1400000-Marketing	**5**	0.169%	$1,449.65	-	$1,449.65	$144.79	$1,594.44
2800001-Community Development	**11**	0.371%	$3,189.23	-	$3,189.23	$318.54	$3,507.76
2810000-Planning	**1**	0.034%	$289.93	-	$289.93	$28.96	$318.89
2825000-Building and Safety	**4**	0.135%	$1,159.72	-	$1,159.72	$115.83	$1,275.55
2840000-Code Enforcement	**16**	0.540%	$4,638.88	-	$4,638.88	$463.32	$5,102.20
3102000-Police Support Service	**40**	1.349%	$11,597.20	-	$11,597.20	$1,158.31	$12,755.51
3105000-Police Adminstrative Services	**87**	2.934%	$25,223.90	-	$25,223.90	$2,519.32	$27,743.23
3110000-Police Communications	**7**	0.236%	$2,029.51	-	$2,029.51	$202.70	$2,232.21
3115000-Police Field Operations	**13**	0.438%	$3,769.09	-	$3,769.09	$376.45	$4,145.54
3120000-Police Aviation Unit	**18**	0.607%	$5,218.74	-	$5,218.74	$521.24	$5,739.98
3125000-Police Special Operations	**68**	2.293%	$19,715.23	-	$19,715.23	$1,969.13	$21,684.36
3130000-Police Central Investigations	**21**	0.708%	$6,088.53	-	$6,088.53	$608.11	$6,696.64
3135000-Police Special Investigations	**2**	0.067%	$579.86	-	$579.86	$57.92	$637.78
3500000-Fire Administration	**1**	0.034%	$289.93	-	$289.93	$28.96	$318.89
3505000-Fire Prevention	**2**	0.067%	$579.86	-	$579.86	$57.92	$637.78
3510000-Fire Operations	**101**	3.406%	$29,282.92	-	$29,282.92	$2,924.73	$32,207.65
3510100-Fire Operation Paramedic Program	**5**	0.169%	$1,449.65	-	$1,449.65	$144.79	$1,594.44
3515000-Fire Special Services	**12**	0.405%	$3,479.16	-	$3,479.16	$347.49	$3,826.65
3520000-Fire Training	**4**	0.135%	$1,159.72	-	$1,159.72	$115.83	$1,275.55
4100000-Public Works Administration	**7**	0.236%	$2,029.51	-	$2,029.51	$202.70	$2,232.21
4100200-Public Works Sundry Gen Govt	**1**	0.034%	$289.93	-	$289.93	$28.96	$318.89
4110100-Public Works Streets Maintenance	**36**	1.214%	$10,437.48	-	$10,437.48	$1,042.48	$11,479.96
4110110-Public Works Forestry and Landscape	**27**	0.911%	$7,828.11	-	$7,828.11	$781.86	$8,609.97
4110300-Public Works Storm Drain Maintenance	**2**	0.067%	$579.86	-	$579.86	$57.92	$637.78
4110400-Public Wrk Signals Maintenance	**4**	0.135%	$1,159.72	-	$1,159.72	$115.83	$1,275.55
4115000-Public Works City Engineering Services	**9**	0.304%	$2,609.37	-	$2,609.37	$260.62	$2,869.99
5130000-Library Administration	**16**	0.540%	$4,638.88	-	$4,638.88	$463.32	$5,102.20
5135000-Library Neighborhood Services	**32**	1.079%	$9,277.76	-	$9,277.76	$926.65	$10,204.40
5200000-PRCS Administration	**17**	0.573%	$4,928.81	-	$4,928.81	$492.28	$5,421.09
5205000-PRCS Recreation	**164**	5.531%	$47,548.50	-	$47,548.50	$4,749.07	$52,297.57
5210000-PRCS Janet Goeske Center	**1**	0.034%	$289.93	-	$289.93	$28.96	$318.89
5215000-PRCS Parks	**94**	3.170%	$27,253.41	-	$27,253.41	$2,722.03	$29,975.44

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5215400-PRCS Fairmount Park Golf Course	**4**	0.135%	$1,159.72	-	$1,159.72	$115.83	$1,275.55
5305000-Museum Facilities and Operations	**111**	3.744%	$32,182.22	-	$32,182.22	$3,214.31	$35,396.53
9999991-Public Works Capital Improv Storm	**2**	0.067%	$579.86	-	$579.86	$57.92	$637.78
6000000-Public Utilities Admin Management	**20**	0.675%	$5,798.60	-	$5,798.60	$579.15	$6,377.75
6000010-Public Utilities Admin Management	**138**	4.654%	$40,010.33	-	$40,010.33	$3,996.17	$44,006.50
6002000-Public Utilities Work Force Developmnt	**6**	0.202%	$1,739.58	-	$1,739.58	$173.75	$1,913.33
6003000-Public Utilities Office Ops Technology	**15**	0.506%	$4,348.95	-	$4,348.95	$434.37	$4,783.31
6004000-Public Utilities Business Support	**11**	0.371%	$3,189.23	-	$3,189.23	$318.54	$3,507.76
6010000-Public Utilities Admin Field Services	**15**	0.506%	$4,348.95	-	$4,348.95	$434.37	$4,783.31
6015000-Public Utilities Admn Customer Service	**18**	0.607%	$5,218.74	-	$5,218.74	$521.24	$5,739.98
6020000-Public Utilities Admin Customer	**10**	0.337%	$2,899.30	-	$2,899.30	$289.58	$3,188.88
6025000-Legislative and Regulatory Risk	**2**	0.067%	$579.86	-	$579.86	$57.92	$637.78
6100000-Electric Operations	**44**	1.484%	$12,756.92	-	$12,756.92	$1,274.14	$14,031.06
6105000-Electric Prod and Oper Field Ops	**36**	1.214%	$10,437.48	-	$10,437.48	$1,042.48	$11,479.96
6110000-Energy Deliv Engineering	**70**	2.361%	$20,295.09	-	$20,295.09	$2,027.04	$22,322.14
6120000-Elec Power Supply Operation	**29**	0.978%	$8,407.97	-	$8,407.97	$839.77	$9,247.74
6120110-SONGS Power and Energy Purch	**1**	0.034%	$289.93	-	$289.93	$28.96	$318.89
6120120-SPRINGS Power and Energy Purch	**54**	1.821%	$15,656.21	-	$15,656.21	$1,563.72	$17,219.93
6120130-RERC Acorn Generating Plant	**109**	3.676%	$31,602.36	-	$31,602.36	$3,156.39	$34,758.75
6120140-Clearwater Generating Plant	**95**	3.204%	$27,543.34	-	$27,543.34	$2,750.99	$30,294.33
6130000-Elec Capital Projects	**153**	5.160%	$44,359.27	-	$44,359.27	$4,430.53	$48,789.81
6020100-Public Utilities Adm Market Pub Benefit	**5**	0.169%	$1,449.65	-	$1,449.65	$144.79	$1,594.44
6200000-Water Production and Operations	**55**	1.855%	$15,946.14	-	$15,946.14	$1,592.68	$17,538.82
6205000-Water Field Operations	**14**	0.472%	$4,059.02	-	$4,059.02	$405.41	$4,464.43
6210000-Wtr Engineering and Resources	**33**	1.113%	$9,567.69	-	$9,567.69	$955.61	$10,523.29
6220200-Water Conservation	**4**	0.135%	$1,159.72	-	$1,159.72	$115.83	$1,275.55
4125000-Sewer Systems Admin and Reg Compl	**4**	0.135%	$1,159.72	-	$1,159.72	$115.83	$1,275.55
4125001-Sewer Admin Compliance	**5**	0.169%	$1,449.65	-	$1,449.65	$144.79	$1,594.44
4125002-Sewer Admin Safety	**6**	0.202%	$1,739.58	-	$1,739.58	$173.75	$1,913.33
4125100-Sewer Collection System Maint	**32**	1.079%	$9,277.76	-	$9,277.76	$926.65	$10,204.40
4125200-Sewer Systems Treatment	**24**	0.809%	$6,958.32	-	$6,958.32	$694.99	$7,653.30
4125300-Sewer Environmental Compl	**4**	0.135%	$1,159.72	-	$1,159.72	$115.83	$1,275.55
4125400-Sewer Sys Plant Maintenance	**139**	4.688%	$40,300.26	-	$40,300.26	$4,025.13	$44,325.38
4125410-Sewer Electrical and Instrum	**23**	0.776%	$6,668.39	-	$6,668.39	$666.03	$7,334.42
4125420-Sewer SCADA and SPL	**11**	0.371%	$3,189.23	-	$3,189.23	$318.54	$3,507.76
4125500-Sewer Laboratory Services	**34**	1.147%	$9,857.62	-	$9,857.62	$984.56	$10,842.18
9999995-PW-Sewer Capital Projects (550)	**7**	0.236%	$2,029.51	-	$2,029.51	$202.70	$2,232.21
4125910-Sewer Plant Construction Support	**1**	0.034%	$289.93	-	$289.93	$28.96	$318.89
4150000-Public Works Public Parking	**29**	0.978%	$8,407.97	-	$8,407.97	$839.77	$9,247.74
2115100-Workers Compensation	**7**	0.236%	$2,029.51	-	$2,029.51	$202.70	$2,232.21
2320000-Risk Management	**8**	0.270%	$2,319.44	-	$2,319.44	$231.66	$2,551.10
2315200-Central Store	**17**	0.573%	$4,928.81	-	$4,928.81	$492.28	$5,421.09
2215000-Central Garage	**82**	2.766%	$23,774.25	-	$23,774.25	$2,374.54	$26,148.79
5200200-PRCS Adm Special Transit Svs	**7**	0.236%	$2,029.51	-	$2,029.51	$202.70	$2,232.21
4130000-Solid Waste Admin	**1**	0.034%	$289.93	-	$289.93	$28.96	$318.89
4130100-Solid Waste Collection	**28**	0.944%	$8,118.04	-	$8,118.04	$810.82	$8,928.85
4130200-Solid Waste Refuse Disposal	**13**	0.438%	$3,769.09	-	$3,769.09	$376.45	$4,145.54
4130300-Solid Waste Private Hauler	**1**	0.034%	$289.93	-	$289.93	$28.96	$318.89

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4130400-Solid Waste Street Sweeping	**7**	0.236%	$2,029.51	-	$2,029.51	$202.70	$2,232.21
1310000-City Attorney-Claim Management	**19**	0.641%	$5,508.67	-	$5,508.67	$550.20	$6,058.87
9999992-PW-Capital Projects (420)	**64**	2.159%	$18,555.51	-	$18,555.51	$1,853.30	$20,408.81
6015311-RPU Customer Service Call Center	**12**	0.405%	$3,479.16	-	$3,479.16	$347.49	$3,826.65
6007000-Public Utilities Admin Safety	**4**	0.135%	$1,159.72	-	$1,159.72	$115.83	$1,275.55
5230000-PRCS - Youth Innovation Center	**10**	0.337%	$2,899.30	-	$2,899.30	$289.58	$3,188.88
2815001-Citywide Economic Development	**12**	0.405%	$3,479.16	-	$3,479.16	$347.49	$3,826.65
2500000-Housing and Human Services Admin	**1**	0.034%	$289.93	-	$289.93	$28.96	$318.89
2505000-Homeless Outreach	**1**	0.034%	$289.93	-	$289.93	$28.96	$318.89
2535000-Housing Authority	**2**	0.067%	$579.86	-	$579.86	$57.92	$637.78
1165000-Airport Admin	**49**	1.653%	$14,206.57	-	$14,206.57	$1,418.93	$15,625.49
5240000-Arts & Cultural Affairs	**80**	2.698%	$23,194.39	-	$23,194.39	$2,316.62	$25,511.01
Subtotals	**2,965**	100.000%	$859,642.16	-	$859,642.16	$80,792.11	$940,434.27
Direct Billed					-		-
Total Full Functional Cost					$859,642.16		$940,434.27

Allocation Basis: Number of PO's by Section

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Detail Allocation - Administration

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	$944.98	-	$944.98	-	$944.98
0200000-City Council	**1,764,839**	0.258%	$1,995.02	-	$1,995.02	-	$1,995.02
1100000-City Manager	**5,764,340**	0.841%	$6,516.17	-	$6,516.17	-	$6,516.17
1200000-City Clerk	**1,978,363**	0.289%	$2,236.40	-	$2,236.40	-	$2,236.40
1300000-City Attorney	**5,745,709**	0.839%	$6,495.11	-	$6,495.11	-	$6,495.11
2100000-Human Resources	**4,233,349**	0.618%	$4,785.49	-	$4,785.49	-	$4,785.49
2200000-General Services	**8,783,661**	1.282%	$9,929.29	-	$9,929.29	-	$9,929.29
2300000-Finance	**7,636,439**	1.115%	$8,632.44	-	$8,632.44	-	$8,632.44
2400000-Innovation and Technology	**13,823,627**	2.018%	$15,626.61	-	$15,626.61	$1,551.88	$17,178.49
2845000-Citywide Property Services	**621,302**	0.091%	$702.34	-	$702.34	$69.75	$772.09
1400000-Marketing	**1,829,847**	0.267%	$2,068.51	-	$2,068.51	$205.42	$2,273.93
2800001-Community Development	**1,622,270**	0.237%	$1,833.86	-	$1,833.86	$182.12	$2,015.98
2810000-Planning	**2,703,373**	0.395%	$3,055.97	-	$3,055.97	$303.49	$3,359.46
2825000-Building and Safety	**3,596,295**	0.525%	$4,065.35	-	$4,065.35	$403.73	$4,469.08
2840000-Code Enforcement	**3,283,235**	0.479%	$3,711.46	-	$3,711.46	$368.59	$4,080.05
3100000-Office of the Police Chief	**5,027,813**	0.734%	$5,683.58	-	$5,683.58	$564.44	$6,248.02
3101000-Police Community Services Bureau	**2,274,221**	0.332%	$2,570.84	-	$2,570.84	$255.31	$2,826.15
3102000-Police Support Service	**9,592,476**	1.400%	$10,843.60	-	$10,843.60	$1,076.88	$11,920.48
3105000-Police Adminstrative Services	**6,401,046**	0.934%	$7,235.92	-	$7,235.92	$718.60	$7,954.52
3110000-Police Communications	**5,593,985**	0.817%	$6,323.60	-	$6,323.60	$628.00	$6,951.59
3115000-Police Field Operations	**61,939,414**	9.042%	$70,018.03	-	$70,018.03	$6,953.50	$76,971.53
3120000-Police Aviation Unit	**3,340,155**	0.488%	$3,775.80	-	$3,775.80	$374.98	$4,150.78
3125000-Police Special Operations	**21,991,900**	3.210%	$24,860.25	-	$24,860.25	$2,468.87	$27,329.13
3130000-Police Central Investigations	**10,992,246**	1.605%	$12,425.94	-	$12,425.94	$1,234.02	$13,659.96
3135000-Police Special Investigations	**6,854,859**	1.001%	$7,748.92	-	$7,748.92	$769.55	$8,518.47
3195000-Police Capital	**23,112**	0.003%	$26.13	-	$26.13	$2.59	$28.72
3500000-Fire Administration	**2,636,176**	0.385%	$2,980.01	-	$2,980.01	$295.94	$3,275.95
3505000-Fire Prevention	**1,498,713**	0.219%	$1,694.19	-	$1,694.19	$168.25	$1,862.44
3510000-Fire Operations	**64,526,694**	9.420%	$72,942.76	-	$72,942.76	$7,243.95	$80,186.71
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	$3,281.68	-	$3,281.68	$325.90	$3,607.59
3515000-Fire Special Services	**699,676**	0.102%	$790.93	-	$790.93	$78.55	$869.48
3520000-Fire Training	**1,384,128**	0.202%	$1,564.66	-	$1,564.66	$155.39	$1,720.04
3595000-Fire Capital	**5,806**	0.001%	$6.56	-	$6.56	$0.65	$7.22
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	$13.51	-	$13.51	$1.34	$14.85
4110000-Public Works Streets Admin	**587,380**	0.086%	$663.99	-	$663.99	$65.94	$729.93
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	$5,535.39	-	$5,535.39	$549.72	$6,085.11
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	$12,204.11	-	$12,204.11	$1,211.99	$13,416.10
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	$233.37	-	$233.37	$23.18	$256.54
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	$1,521.80	-	$1,521.80	$151.13	$1,672.93
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	$2,947.84	-	$2,947.84	$292.75	$3,240.59
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	$2,627.19	-	$2,627.19	$260.91	$2,888.10
5130000-Library Administration	**2,419,485**	0.353%	$2,735.05	-	$2,735.05	$271.62	$3,006.67

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5135000-Library Neighborhood Services	**6,821,049**	0.996%	$7,710.70	-	$7,710.70	$765.75	$8,476.45
5200000-PRCS Administration	**3,029,650**	0.442%	$3,424.80	-	$3,424.80	$340.12	$3,764.92
5205000-PRCS Recreation	**9,574,605**	1.398%	$10,823.40	-	$10,823.40	$1,074.87	$11,898.27
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	$525.54	-	$525.54	$52.19	$577.73
5215000-PRCS Parks	**14,699,052**	2.146%	$16,616.22	-	$16,616.22	$1,650.16	$18,266.37
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	$777.29	-	$777.29	$77.19	$854.48
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	$2,593.43	-	$2,593.43	$257.55	$2,850.98
2805000-Sucessor Agency	**386,974**	0.056%	$437.45	-	$437.45	$43.44	$480.89
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	$314.37	-	$314.37	$31.22	$345.59
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	$1,978.25	-	$1,978.25	$196.46	$2,174.71
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	$139.86	-	$139.86	$13.89	$153.75
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	$16,898.38	-	$16,898.38	$1,678.18	$18,576.56
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	$2,173.81	-	$2,173.81	$215.88	$2,389.69
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	$560.70	-	$560.70	$55.68	$616.38
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	$1,148.15	-	$1,148.15	$114.02	$1,262.17
6004000-Public Utilities Business Support	**2,769,439**	0.404%	$3,130.65	-	$3,130.65	$310.91	$3,441.56
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	$981.51	-	$981.51	$97.47	$1,078.98
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	$3,103.10	-	$3,103.10	$308.17	$3,411.27
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	$7,222.33	-	$7,222.33	$717.25	$7,939.57
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	$1,527.96	-	$1,527.96	$151.74	$1,679.70
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	$381.82	-	$381.82	$37.92	$419.74
6100000-Electric Operations	**10,280,757**	1.501%	$11,621.65	-	$11,621.65	$1,154.15	$12,775.80
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	$20,323.77	-	$20,323.77	$2,018.36	$22,342.13
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	$11,031.80	-	$11,031.80	$1,095.57	$12,127.37
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	$11,419.18	-	$11,419.18	$1,134.04	$12,553.22
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	$1,079.29	-	$1,079.29	$107.18	$1,186.47
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	$895.15	-	$895.15	$88.90	$984.05
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	$7,587.59	-	$7,587.59	$753.52	$8,341.11
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	$2,406.14	-	$2,406.14	$238.95	$2,645.09
6130000-Elec Capital Projects	**26,409,325**	3.855%	$29,853.83	-	$29,853.83	$2,964.79	$32,818.62
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	$9,079.66	-	$9,079.66	$901.70	$9,981.36
6200000-Water Production and Operations	**22,939,223**	3.349%	$25,931.13	-	$25,931.13	$2,575.22	$28,506.36
6205000-Water Field Operations	**14,714,728**	2.148%	$16,633.94	-	$16,633.94	$1,651.92	$18,285.85
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	$11,188.86	-	$11,188.86	$1,111.17	$12,300.03
6230000-Water Capital Projects	**81,605**	0.012%	$92.25	-	$92.25	$9.16	$101.41
6220200-Water Conservation	**794,532**	0.116%	$898.16	-	$898.16	$89.20	$987.36
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	$7,931.06	-	$7,931.06	$787.63	$8,718.70
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	$6,947.09	-	$6,947.09	$689.92	$7,637.00
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	$18,372.24	-	$18,372.24	$1,824.55	$20,196.79
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	$1,486.30	-	$1,486.30	$147.60	$1,633.90
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	$3,558.18	-	$3,558.18	$353.36	$3,911.55
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	$1,424.16	-	$1,424.16	$141.43	$1,565.60
4125420-Sewer SCADA and SPL	**696,934**	0.102%	$787.83	-	$787.83	$78.24	$866.07
4125430-Sewer Warehouse	**180,076**	0.026%	$203.56	-	$203.56	$20.22	$223.78
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	$1,245.76	-	$1,245.76	$123.72	$1,369.48
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	$7,967.70	-	$7,967.70	$791.27	$8,758.97
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	$84.64	-	$84.64	$8.41	$93.04
4125910-Sewer Plant Construction Support	**53,824**	0.008%	$60.84	-	$60.84	$6.04	$66.89

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4150000-Public Works Public Parking	**9,524,304**	1.390%	$10,766.54	-	$10,766.54	$1,069.23	$11,835.76
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	$1,758.45	-	$1,758.45	$174.63	$1,933.08
2115100-Workers Compensation	**7,777,836**	1.135%	$8,792.28	-	$8,792.28	$873.16	$9,665.44
2320300-Unemployment Trust	**102,133**	0.015%	$115.45	-	$115.45	$11.47	$126.92
2320000-Risk Management	**2,481,236**	0.362%	$2,804.86	-	$2,804.86	$278.55	$3,083.41
2315200-Central Store	**976,107**	0.142%	$1,103.42	-	$1,103.42	$109.58	$1,213.00
2215000-Central Garage	**15,701,352**	2.292%	$17,749.24	-	$17,749.24	$1,762.68	$19,511.92
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	$5,573.69	-	$5,573.69	$553.52	$6,127.21
4130000-Solid Waste Admin	**750,939**	0.110%	$848.88	-	$848.88	$84.30	$933.18
4130100-Solid Waste Collection	**22,211,459**	3.242%	$25,108.45	-	$25,108.45	$2,493.52	$27,601.97
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	$549.45	-	$549.45	$54.57	$604.01
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	$7,628.40	-	$7,628.40	$757.58	$8,385.98
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	$4,336.43	-	$4,336.43	$430.65	$4,767.09
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	$156.20	-	$156.20	$15.51	$171.71
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	$10,428.40	-	$10,428.40	$1,035.65	$11,464.05
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	$24,969.72	-	$24,969.72	$2,479.75	$27,449.47
6007000-Public Utilities Admin Safety	**582,722**	0.085%	$658.73	-	$658.73	$65.42	$724.14
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	$767.95	-	$767.95	$76.26	$844.21
2815001-Citywide Economic Development	**6,510,858**	0.950%	$7,360.05	-	$7,360.05	$730.93	$8,090.98
2500000-Housing and Human Services Admin	**177,738**	0.026%	$200.92	-	$200.92	$19.95	$220.87
2505000-Homeless Outreach	**3,496,498**	0.510%	$3,952.54	-	$3,952.54	$392.53	$4,345.07
2510000-Neighborhoods	**343,428**	0.050%	$388.22	-	$388.22	$38.55	$426.77
2535000-Housing Authority	**3,329,012**	0.486%	$3,763.21	-	$3,763.21	$373.72	$4,136.93
1165000-Airport Admin	**2,360,627**	0.345%	$2,668.52	-	$2,668.52	$265.01	$2,933.53
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	$3,485.69	-	$3,485.69	$346.16	$3,831.86
Subtotals	**685,025,514**	100.000%	$774,371.81	-	$774,371.81	$72,778.11	$847,149.92
Direct Billed					-		-
Total Full Functional Cost					$774,371.81		$847,149.92

Allocation Basis: Net Expenditures by Section

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2300000 Finance
Schedule 9.5.3

Detail Allocation - Treasury and Debt

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	$1,699.71	-	$1,699.71	-	$1,699.71
0200000-City Council	**1,764,839**	0.258%	$3,588.40	-	$3,588.40	-	$3,588.40
1100000-City Manager	**5,764,340**	0.841%	$11,720.48	-	$11,720.48	-	$11,720.48
1200000-City Clerk	**1,978,363**	0.289%	$4,022.55	-	$4,022.55	-	$4,022.55
1300000-City Attorney	**5,745,709**	0.839%	$11,682.60	-	$11,682.60	-	$11,682.60
2100000-Human Resources	**4,233,349**	0.618%	$8,607.56	-	$8,607.56	-	$8,607.56
2200000-General Services	**8,783,661**	1.282%	$17,859.59	-	$17,859.59	-	$17,859.59
2300000-Finance	**7,636,439**	1.115%	$15,526.98	-	$15,526.98	-	$15,526.98
2400000-Innovation and Technology	**13,823,627**	2.018%	$28,107.23	-	$28,107.23	$2,791.33	$30,898.56
2845000-Citywide Property Services	**621,302**	0.091%	$1,263.28	-	$1,263.28	$125.46	$1,388.73
1400000-Marketing	**1,829,847**	0.267%	$3,720.58	-	$3,720.58	$369.49	$4,090.07
2800001-Community Development	**1,622,270**	0.237%	$3,298.52	-	$3,298.52	$327.58	$3,626.10
2810000-Planning	**2,703,373**	0.395%	$5,496.70	-	$5,496.70	$545.88	$6,042.58
2825000-Building and Safety	**3,596,295**	0.525%	$7,312.25	-	$7,312.25	$726.18	$8,038.44
2840000-Code Enforcement	**3,283,235**	0.479%	$6,675.72	-	$6,675.72	$662.97	$7,338.68
3100000-Office of the Police Chief	**5,027,813**	0.734%	$10,222.92	-	$10,222.92	$1,015.24	$11,238.16
3101000-Police Community Services Bureau	**2,274,221**	0.332%	$4,624.12	-	$4,624.12	$459.22	$5,083.34
3102000-Police Support Service	**9,592,476**	1.400%	$19,504.14	-	$19,504.14	$1,936.96	$21,441.09
3105000-Police Adminstrative Services	**6,401,046**	0.934%	$13,015.08	-	$13,015.08	$1,292.53	$14,307.61
3110000-Police Communications	**5,593,985**	0.817%	$11,374.11	-	$11,374.11	$1,129.56	$12,503.67
3115000-Police Field Operations	**61,939,414**	9.042%	$125,939.82	-	$125,939.82	$12,507.10	$138,446.92
3120000-Police Aviation Unit	**3,340,155**	0.488%	$6,791.45	-	$6,791.45	$674.46	$7,465.91
3125000-Police Special Operations	**21,991,900**	3.210%	$44,715.57	-	$44,715.57	$4,440.71	$49,156.27
3130000-Police Central Investigations	**10,992,246**	1.605%	$22,350.25	-	$22,350.25	$2,219.61	$24,569.86
3135000-Police Special Investigations	**6,854,859**	1.001%	$13,937.81	-	$13,937.81	$1,384.17	$15,321.97
3195000-Police Capital	**23,112**	0.003%	$46.99	-	$46.99	$4.67	$51.66
3500000-Fire Administration	**2,636,176**	0.385%	$5,360.07	-	$5,360.07	$532.31	$5,892.38
3505000-Fire Prevention	**1,498,713**	0.219%	$3,047.29	-	$3,047.29	$302.63	$3,349.92
3510000-Fire Operations	**64,526,694**	9.420%	$131,200.47	-	$131,200.47	$13,029.53	$144,230.01
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	$5,902.69	-	$5,902.69	$586.20	$6,488.89
3515000-Fire Special Services	**699,676**	0.102%	$1,422.63	-	$1,422.63	$141.28	$1,563.92
3520000-Fire Training	**1,384,128**	0.202%	$2,814.31	-	$2,814.31	$279.49	$3,093.80
3595000-Fire Capital	**5,806**	0.001%	$11.81	-	$11.81	$1.17	$12.98
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	$24.30	-	$24.30	$2.41	$26.71
4110000-Public Works Streets Admin	**587,380**	0.086%	$1,194.30	-	$1,194.30	$118.61	$1,312.91
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	$9,956.38	-	$9,956.38	$988.77	$10,945.15
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	$21,951.25	-	$21,951.25	$2,179.98	$24,131.23
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	$419.75	-	$419.75	$41.69	$461.44
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	$2,737.23	-	$2,737.23	$271.84	$3,009.07
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	$5,302.20	-	$5,302.20	$526.56	$5,828.77
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	$4,725.47	-	$4,725.47	$469.29	$5,194.76
5130000-Library Administration	**2,419,485**	0.353%	$4,919.48	-	$4,919.48	$488.55	$5,408.03

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5135000-Library Neighborhood Services	**6,821,049**	0.996%	$13,869.06	-	$13,869.06	$1,377.34	$15,246.40
5200000-PRCS Administration	**3,029,650**	0.442%	$6,160.11	-	$6,160.11	$611.76	$6,771.87
5205000-PRCS Recreation	**9,574,605**	1.398%	$19,467.80	-	$19,467.80	$1,933.35	$21,401.15
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	$945.27	-	$945.27	$93.87	$1,039.14
5215000-PRCS Parks	**14,699,052**	2.146%	$29,887.21	-	$29,887.21	$2,968.10	$32,855.31
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	$1,398.09	-	$1,398.09	$138.84	$1,536.93
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	$4,664.74	-	$4,664.74	$463.26	$5,128.00
2805000-Sucessor Agency	**386,974**	0.056%	$786.82	-	$786.82	$78.14	$864.96
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	$565.45	-	$565.45	$56.15	$621.60
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	$3,558.23	-	$3,558.23	$353.37	$3,911.60
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	$251.56	-	$251.56	$24.98	$276.54
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	$30,394.73	-	$30,394.73	$3,018.50	$33,413.23
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	$3,909.98	-	$3,909.98	$388.30	$4,298.29
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	$1,008.52	-	$1,008.52	$100.16	$1,108.67
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	$2,065.15	-	$2,065.15	$205.09	$2,270.24
6004000-Public Utilities Business Support	**2,769,439**	0.404%	$5,631.03	-	$5,631.03	$559.22	$6,190.25
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	$1,765.41	-	$1,765.41	$175.32	$1,940.74
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	$5,581.47	-	$5,581.47	$554.30	$6,135.77
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	$12,990.63	-	$12,990.63	$1,290.10	$14,280.73
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	$2,748.31	-	$2,748.31	$272.93	$3,021.24
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	$686.77	-	$686.77	$68.20	$754.97
6100000-Electric Operations	**10,280,757**	1.501%	$20,903.60	-	$20,903.60	$2,075.94	$22,979.54
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	$36,555.90	-	$36,555.90	$3,630.37	$40,186.27
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	$19,842.65	-	$19,842.65	$1,970.58	$21,813.23
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	$20,539.42	-	$20,539.42	$2,039.77	$22,579.19
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	$1,941.30	-	$1,941.30	$192.79	$2,134.09
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	$1,610.08	-	$1,610.08	$159.90	$1,769.98
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	$13,647.62	-	$13,647.62	$1,355.35	$15,002.97
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	$4,327.87	-	$4,327.87	$429.80	$4,757.67
6130000-Elec Capital Projects	**26,409,325**	3.855%	$53,697.40	-	$53,697.40	$5,332.69	$59,030.10
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	$16,331.38	-	$16,331.38	$1,621.87	$17,953.25
6200000-Water Production and Operations	**22,939,223**	3.349%	$46,641.73	-	$46,641.73	$4,632.00	$51,273.73
6205000-Water Field Operations	**14,714,728**	2.148%	$29,919.08	-	$29,919.08	$2,971.27	$32,890.35
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	$20,125.14	-	$20,125.14	$1,998.63	$22,123.77
6230000-Water Capital Projects	**81,605**	0.012%	$165.93	-	$165.93	$16.48	$182.40
6220200-Water Conservation	**794,532**	0.116%	$1,615.50	-	$1,615.50	$160.44	$1,775.94
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	$14,265.42	-	$14,265.42	$1,416.70	$15,682.12
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	$12,495.57	-	$12,495.57	$1,240.94	$13,736.50
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	$33,045.73	-	$33,045.73	$3,281.78	$36,327.51
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	$2,673.37	-	$2,673.37	$265.49	$2,938.87
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	$6,400.02	-	$6,400.02	$635.59	$7,035.61
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	$2,561.61	-	$2,561.61	$254.39	$2,816.00
4125420-Sewer SCADA and SPL	**696,934**	0.102%	$1,417.06	-	$1,417.06	$140.73	$1,557.79
4125430-Sewer Warehouse	**180,076**	0.026%	$366.14	-	$366.14	$36.36	$402.51
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	$2,240.72	-	$2,240.72	$222.53	$2,463.25
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	$14,331.32	-	$14,331.32	$1,423.24	$15,754.56
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	$152.24	-	$152.24	$15.12	$167.36
4125910-Sewer Plant Construction Support	**53,824**	0.008%	$109.44	-	$109.44	$10.87	$120.31

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4150000-Public Works Public Parking	**9,524,304**	1.390%	$19,365.52	-	$19,365.52	$1,923.19	$21,288.72
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	$3,162.88	-	$3,162.88	$314.11	$3,476.99
2115100-Workers Compensation	**7,777,836**	1.135%	$15,814.47	-	$15,814.47	$1,570.54	$17,385.01
2320300-Unemployment Trust	**102,133**	0.015%	$207.66	-	$207.66	$20.62	$228.29
2320000-Risk Management	**2,481,236**	0.362%	$5,045.03	-	$5,045.03	$501.02	$5,546.06
2315200-Central Store	**976,107**	0.142%	$1,984.69	-	$1,984.69	$197.10	$2,181.79
2215000-Central Garage	**15,701,352**	2.292%	$31,925.16	-	$31,925.16	$3,170.49	$35,095.65
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	$10,025.27	-	$10,025.27	$995.61	$11,020.88
4130000-Solid Waste Admin	**750,939**	0.110%	$1,526.87	-	$1,526.87	$151.63	$1,678.50
4130100-Solid Waste Collection	**22,211,459**	3.242%	$45,161.99	-	$45,161.99	$4,485.04	$49,647.03
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	$988.28	-	$988.28	$98.15	$1,086.43
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	$13,721.04	-	$13,721.04	$1,362.64	$15,083.67
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	$7,799.85	-	$7,799.85	$774.60	$8,574.45
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	$280.95	-	$280.95	$27.90	$308.85
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	$18,757.32	-	$18,757.32	$1,862.79	$20,620.12
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	$44,912.47	-	$44,912.47	$4,460.26	$49,372.73
6007000-Public Utilities Admin Safety	**582,722**	0.085%	$1,184.83	-	$1,184.83	$117.67	$1,302.50
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	$1,381.29	-	$1,381.29	$137.18	$1,518.46
2815001-Citywide Economic Development	**6,510,858**	0.950%	$13,238.36	-	$13,238.36	$1,314.70	$14,553.06
2500000-Housing and Human Services Admin	**177,738**	0.026%	$361.39	-	$361.39	$35.89	$397.28
2505000-Homeless Outreach	**3,496,498**	0.510%	$7,109.34	-	$7,109.34	$706.03	$7,815.37
2510000-Neighborhoods	**343,428**	0.050%	$698.28	-	$698.28	$69.35	$767.63
2535000-Housing Authority	**3,329,012**	0.486%	$6,768.79	-	$6,768.79	$672.21	$7,441.00
1165000-Airport Admin	**2,360,627**	0.345%	$4,799.80	-	$4,799.80	$476.67	$5,276.47
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	$6,269.63	-	$6,269.63	$622.64	$6,892.27
Subtotals	**685,025,514**	100.000%	$1,392,844.83	-	$1,392,844.83	$130,904.32	$1,523,749.15
Direct Billed					-		-
Total Full Functional Cost					$1,392,844.83		$1,523,749.15

Allocation Basis: Net Expenditures by Section

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2300000 Finance
Schedule 9.5.4

Detail Allocation - Accounting

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**1,314**	0.377%	$4,824.29	-	$4,824.29	-	$4,824.29
0200000-City Council	**1,123**	0.322%	$4,123.04	-	$4,123.04	-	$4,123.04
1100000-City Manager	**2,379**	0.682%	$8,734.39	-	$8,734.39	-	$8,734.39
1200000-City Clerk	**2,457**	0.705%	$9,020.76	-	$9,020.76	-	$9,020.76
1300000-City Attorney	**2,166**	0.621%	$7,952.37	-	$7,952.37	-	$7,952.37
2100000-Human Resources	**1,682**	0.483%	$6,175.38	-	$6,175.38	-	$6,175.38
2200000-General Services	**739**	0.212%	$2,713.20	-	$2,713.20	-	$2,713.20
2300000-Finance	**7,321**	2.100%	$26,878.71	-	$26,878.71	-	$26,878.71
2400000-Innovation and Technology	**3,567**	1.023%	$13,096.07	-	$13,096.07	$1,302.48	$14,398.56
2845000-Citywide Property Services	**564**	0.162%	$2,070.70	-	$2,070.70	$205.94	$2,276.64
7222100-Non Departmental City Occupancy	**765**	0.219%	$2,808.66	-	$2,808.66	$279.34	$3,088.00
7241300-Non Departmental Employee Parking	**75**	0.022%	$275.36	-	$275.36	$27.39	$302.75
1400000-Marketing	**1,263**	0.362%	$4,637.05	-	$4,637.05	$461.18	$5,098.23
2800001-Community Development	**744**	0.213%	$2,731.56	-	$2,731.56	$271.67	$3,003.23
2810000-Planning	**9,894**	2.838%	$36,325.36	-	$36,325.36	$3,612.77	$39,938.13
2825000-Building and Safety	**21,596**	6.195%	$79,288.71	-	$79,288.71	$7,885.73	$87,174.44
2840000-Code Enforcement	**1,450**	0.416%	$5,323.61	-	$5,323.61	$529.46	$5,853.07
3100000-Office of the Police Chief	**1,192**	0.342%	$4,376.37	-	$4,376.37	$435.26	$4,811.63
3101000-Police Community Services Bureau	**1,229**	0.353%	$4,512.22	-	$4,512.22	$448.77	$4,960.98
3102000-Police Support Service	**7,005**	2.009%	$25,718.53	-	$25,718.53	$2,557.86	$28,276.39
3105000-Police Adminstrative Services	**3,132**	0.898%	$11,498.99	-	$11,498.99	$1,143.64	$12,642.63
3110000-Police Communications	**2,076**	0.596%	$7,621.94	-	$7,621.94	$758.05	$8,379.98
3115000-Police Field Operations	**5,328**	1.528%	$19,561.50	-	$19,561.50	$1,945.51	$21,507.01
3120000-Police Aviation Unit	**1,320**	0.379%	$4,846.32	-	$4,846.32	$481.99	$5,328.31
3125000-Police Special Operations	**2,880**	0.826%	$10,573.79	-	$10,573.79	$1,051.62	$11,625.41
3130000-Police Central Investigations	**2,315**	0.664%	$8,499.42	-	$8,499.42	$845.32	$9,344.73
3135000-Police Special Investigations	**1,586**	0.455%	$5,822.93	-	$5,822.93	$579.12	$6,402.05
3195000-Police Capital	**4**	0.001%	$14.69	-	$14.69	$1.46	$16.15
3500000-Fire Administration	**1,226**	0.352%	$4,501.20	-	$4,501.20	$447.67	$4,948.87
3505000-Fire Prevention	**5,980**	1.715%	$21,955.29	-	$21,955.29	$2,183.58	$24,138.87
3510000-Fire Operations	**6,766**	1.941%	$24,841.05	-	$24,841.05	$2,470.59	$27,311.64
3510100-Fire Operation Paramedic Program	**500**	0.143%	$1,835.73	-	$1,835.73	$182.57	$2,018.30
3515000-Fire Special Services	**1,116**	0.320%	$4,097.34	-	$4,097.34	$407.50	$4,504.85
3520000-Fire Training	**763**	0.219%	$2,801.32	-	$2,801.32	$278.61	$3,079.93
3595000-Fire Capital	**36**	0.010%	$132.17	-	$132.17	$13.15	$145.32
4100000-Public Works Administration	**838**	0.240%	$3,076.68	-	$3,076.68	$305.99	$3,382.67
4100200-Public Works Sundry Gen Govt	**37**	0.011%	$135.84	-	$135.84	$13.51	$149.35
4110000-Public Works Streets Admin	**567**	0.163%	$2,081.71	-	$2,081.71	$207.04	$2,288.75
4110100-Public Works Streets Maintenance	**6,791**	1.948%	$24,932.84	-	$24,932.84	$2,479.72	$27,412.56
4110110-Public Works Forestry and Landscape	**2,596**	0.745%	$9,531.09	-	$9,531.09	$947.92	$10,479.02
4110300-Public Works Storm Drain Maintenance	**933**	0.268%	$3,425.47	-	$3,425.47	$340.68	$3,766.15
4110400-Public Wrk Signals Maintenance	**3,672**	1.053%	$13,481.58	-	$13,481.58	$1,340.82	$14,822.40

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4115000-Public Works City Engineering Services	**4,214**	1.209%	$15,471.51	-	$15,471.51	$1,538.73	$17,010.24
4120000-Public Works Traffic Engineering	**915**	0.262%	$3,359.38	-	$3,359.38	$334.11	$3,693.49
4195000-Public Works Capital	**60**	0.017%	$220.29	-	$220.29	$21.91	$242.20
5130000-Library Administration	**925**	0.265%	$3,396.09	-	$3,396.09	$337.76	$3,733.86
5135000-Library Neighborhood Services	**4,531**	1.300%	$16,635.36	-	$16,635.36	$1,654.48	$18,289.84
5140000-Library Measure I	**11**	0.003%	$40.39	-	$40.39	$4.02	$44.40
5200000-PRCS Administration	**1,428**	0.410%	$5,242.84	-	$5,242.84	$521.43	$5,764.27
5205000-PRCS Recreation	**9,406**	2.698%	$34,533.69	-	$34,533.69	$3,434.58	$37,968.27
5210000-PRCS Janet Goeske Center	**52**	0.015%	$190.92	-	$190.92	$18.99	$209.90
5215000-PRCS Parks	**5,875**	1.685%	$21,569.79	-	$21,569.79	$2,145.24	$23,715.03
5215400-PRCS Fairmount Park Golf Course	**1,818**	0.522%	$6,674.70	-	$6,674.70	$663.84	$7,338.54
2805000-Sucessor Agency	**354**	0.102%	$1,299.69	-	$1,299.69	$129.26	$1,428.96
9999991-Public Works Capital Improv Storm	**164**	0.047%	$602.12	-	$602.12	$59.88	$662.00
5200111-PRCS Admin Plan and Design Park	**24**	0.007%	$88.11	-	$88.11	$8.76	$96.88
9999993-PW-Cap Imp-Street Projects (433)	**10**	0.003%	$36.71	-	$36.71	$3.65	$40.37
6000000-Public Utilities Admin Management	**2,290**	0.657%	$8,407.63	-	$8,407.63	$836.19	$9,243.82
6000010-Public Utilities Admin Management	**1,084**	0.311%	$3,979.86	-	$3,979.86	$395.82	$4,375.68
6000030-Public Utilities Admin Mission Square	**148**	0.042%	$543.38	-	$543.38	$54.04	$597.42
6002000-Public Utilities Work Force Developmnt	**84**	0.024%	$308.40	-	$308.40	$30.67	$339.07
6003000-Public Utilities Office Ops Technology	**323**	0.093%	$1,185.88	-	$1,185.88	$117.94	$1,303.82
6005000-Public Utilities Admin CIS Util Bill	**1,450**	0.416%	$5,323.61	-	$5,323.61	$529.46	$5,853.07
6010000-Public Utilities Admin Field Services	**1,539**	0.441%	$5,650.37	-	$5,650.37	$561.96	$6,212.33
6015000-Public Utilities Admn Customer Service	**3,733**	1.071%	$13,705.54	-	$13,705.54	$1,363.10	$15,068.63
6020000-Public Utilities Admin Customer	**1,718**	0.493%	$6,307.56	-	$6,307.56	$627.32	$6,934.88
6025000-Legislative and Regulatory Risk	**710**	0.204%	$2,606.73	-	$2,606.73	$259.25	$2,865.99
6100000-Electric Operations	**7,040**	2.020%	$25,847.03	-	$25,847.03	$2,570.64	$28,417.67
6105000-Electric Prod and Oper Field Ops	**41,939**	12.031%	$153,977.09	-	$153,977.09	$15,313.92	$169,291.01
6110000-Energy Deliv Engineering	**3,303**	0.948%	$12,126.81	-	$12,126.81	$1,206.08	$13,332.89
6120000-Elec Power Supply Operation	**1,993**	0.572%	$7,317.21	-	$7,317.21	$727.74	$8,044.95
6120100-Elec Power and Energy Purch	**2,296**	0.659%	$8,429.66	-	$8,429.66	$838.38	$9,268.04
6120110-SONGS Power and Energy Purch	**57**	0.016%	$209.27	-	$209.27	$20.81	$230.09
6120120-SPRINGS Power and Energy Purch	**206**	0.059%	$756.32	-	$756.32	$75.22	$831.54
6120130-RERC Acorn Generating Plant	**2,603**	0.747%	$9,556.79	-	$9,556.79	$950.48	$10,507.27
6120140-Clearwater Generating Plant	**1,504**	0.431%	$5,521.87	-	$5,521.87	$549.18	$6,071.05
6130000-Elec Capital Projects	**11,102**	3.185%	$40,760.48	-	$40,760.48	$4,053.87	$44,814.35
6020100-Public Utilities Adm Market Pub Benefit	**2,324**	0.667%	$8,532.46	-	$8,532.46	$848.60	$9,381.06
6200000-Water Production and Operations	**10,604**	3.042%	$38,932.09	-	$38,932.09	$3,872.02	$42,804.12
6205000-Water Field Operations	**13,630**	3.910%	$50,041.91	-	$50,041.91	$4,976.96	$55,018.87
6210000-Wtr Engineering and Resources	**2,169**	0.622%	$7,963.38	-	$7,963.38	$792.01	$8,755.39
6230000-Water Capital Projects	**10,007**	2.871%	$36,740.24	-	$36,740.24	$3,654.03	$40,394.27
6220200-Water Conservation	**108**	0.031%	$396.52	-	$396.52	$39.44	$435.95
4125000-Sewer Systems Admin and Reg Compl	**1,061**	0.304%	$3,895.41	-	$3,895.41	$387.42	$4,282.83
4125001-Sewer Admin Compliance	**110**	0.032%	$403.86	-	$403.86	$40.17	$444.03
4125002-Sewer Admin Safety	**70**	0.020%	$257.00	-	$257.00	$25.56	$282.56
4125003-Sewer Admin Emergency Svcs	**21**	0.006%	$77.10	-	$77.10	$7.67	$84.77
4125100-Sewer Collection System Maint	**5,945**	1.705%	$21,826.79	-	$21,826.79	$2,170.80	$23,997.59
4125200-Sewer Systems Treatment	**2,027**	0.581%	$7,442.04	-	$7,442.04	$740.15	$8,182.19
4125300-Sewer Environmental Compl	**907**	0.260%	$3,330.01	-	$3,330.01	$331.19	$3,661.20

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4125400-Sewer Sys Plant Maintenance	**7,832**	2.247%	$28,754.82	-	$28,754.82	$2,859.84	$31,614.66
4125410-Sewer Electrical and Instrum	**3,447**	0.989%	$12,655.50	-	$12,655.50	$1,258.66	$13,914.16
4125420-Sewer SCADA and SPL	**1,156**	0.332%	$4,244.20	-	$4,244.20	$422.11	$4,666.31
4125430-Sewer Warehouse	**807**	0.232%	$2,962.86	-	$2,962.86	$294.67	$3,257.54
4125500-Sewer Laboratory Services	**1,165**	0.334%	$4,277.24	-	$4,277.24	$425.40	$4,702.64
9999995-PW-Sewer Capital Projects (550)	**820**	0.235%	$3,010.59	-	$3,010.59	$299.42	$3,310.01
4125900-Sewer Capital Engnrng Svs	**762**	0.219%	$2,797.65	-	$2,797.65	$278.24	$3,075.89
4125910-Sewer Plant Construction Support	**523**	0.150%	$1,920.17	-	$1,920.17	$190.97	$2,111.14
4150000-Public Works Public Parking	**963**	0.276%	$3,535.61	-	$3,535.61	$351.64	$3,887.25
4151000-Public Works Parking Enforcmnt	**822**	0.236%	$3,017.93	-	$3,017.93	$300.15	$3,318.09
2115100-Workers Compensation	**14,054**	4.032%	$51,598.61	-	$51,598.61	$5,131.78	$56,730.39
2320300-Unemployment Trust	**16**	0.005%	$58.74	-	$58.74	$5.84	$64.59
2320000-Risk Management	**1,301**	0.373%	$4,776.56	-	$4,776.56	$475.06	$5,251.62
2315200-Central Store	**902**	0.259%	$3,311.65	-	$3,311.65	$329.36	$3,641.01
2215000-Central Garage	**11,763**	3.374%	$43,187.31	-	$43,187.31	$4,295.23	$47,482.54
5200200-PRCS Adm Special Transit Svs	**1,507**	0.432%	$5,532.88	-	$5,532.88	$550.28	$6,083.16
4130000-Solid Waste Admin	**517**	0.148%	$1,898.14	-	$1,898.14	$188.78	$2,086.92
4130100-Solid Waste Collection	**2,245**	0.644%	$8,242.41	-	$8,242.41	$819.76	$9,062.17
4130200-Solid Waste Refuse Disposal	**640**	0.184%	$2,349.73	-	$2,349.73	$233.69	$2,583.42
4130300-Solid Waste Private Hauler	**27**	0.008%	$99.13	-	$99.13	$9.86	$108.99
4130400-Solid Waste Street Sweeping	**1,336**	0.383%	$4,905.06	-	$4,905.06	$487.84	$5,392.90
4130500-Solid Waste Sundry Gen Govt	**24**	0.007%	$88.11	-	$88.11	$8.76	$96.88
1310000-City Attorney-Claim Management	**1,944**	0.558%	$7,137.31	-	$7,137.31	$709.85	$7,847.15
9999992-PW-Capital Projects (420)	**1,645**	0.472%	$6,039.54	-	$6,039.54	$600.67	$6,640.21
6015311-RPU Customer Service Call Center	**1,150**	0.330%	$4,222.17	-	$4,222.17	$419.92	$4,642.09
6007000-Public Utilities Admin Safety	**966**	0.277%	$3,546.62	-	$3,546.62	$352.73	$3,899.36
5230000-PRCS - Youth Innovation Center	**1,192**	0.342%	$4,376.37	-	$4,376.37	$435.26	$4,811.63
2815001-Citywide Economic Development	**696**	0.200%	$2,555.33	-	$2,555.33	$254.14	$2,809.47
6213000-Water - Office of Ops Technology	**37**	0.011%	$135.84	-	$135.84	$13.51	$149.35
2500000-Housing and Human Services Admin	**233**	0.067%	$855.45	-	$855.45	$85.08	$940.53
2505000-Homeless Outreach	**1,308**	0.375%	$4,802.26	-	$4,802.26	$477.61	$5,279.87
2510000-Neighborhoods	**606**	0.174%	$2,224.90	-	$2,224.90	$221.28	$2,446.18
2535000-Housing Authority	**824**	0.236%	$3,025.28	-	$3,025.28	$300.88	$3,326.16
1165000-Airport Admin	**1,421**	0.408%	$5,217.14	-	$5,217.14	$518.87	$5,736.01
5240000-Arts & Cultural Affairs	**1,065**	0.306%	$3,910.10	-	$3,910.10	$388.88	$4,298.98
Subtotals	**348,595**	100.000%	$1,279,850.36	-	$1,279,850.36	$120,284.71	$1,400,135.07
Direct Billed					-		-
Total Full Functional Cost					$1,279,850.36		$1,400,135.07

Allocation Basis: Total Accounting Transactions By Section

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2300000 Finance
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Detail Allocation - Budget

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	$1,308.96	-	$1,308.96	-	$1,308.96
0200000-City Council	**1,764,839**	0.258%	$2,763.46	-	$2,763.46	-	$2,763.46
1100000-City Manager	**5,764,340**	0.841%	$9,026.04	-	$9,026.04	-	$9,026.04
1200000-City Clerk	**1,978,363**	0.289%	$3,097.80	-	$3,097.80	-	$3,097.80
1300000-City Attorney	**5,745,709**	0.839%	$8,996.86	-	$8,996.86	-	$8,996.86
2100000-Human Resources	**4,233,349**	0.618%	$6,628.75	-	$6,628.75	-	$6,628.75
2200000-General Services	**8,783,661**	1.282%	$13,753.81	-	$13,753.81	-	$13,753.81
2300000-Finance	**7,636,439**	1.115%	$11,957.44	-	$11,957.44	-	$11,957.44
2400000-Innovation and Technology	**13,823,627**	2.018%	$21,645.59	-	$21,645.59	$2,149.63	$23,795.22
2845000-Citywide Property Services	**621,302**	0.091%	$972.86	-	$972.86	$96.61	$1,069.47
1400000-Marketing	**1,829,847**	0.267%	$2,865.25	-	$2,865.25	$284.55	$3,149.80
2800001-Community Development	**1,622,270**	0.237%	$2,540.22	-	$2,540.22	$252.27	$2,792.48
2810000-Planning	**2,703,373**	0.395%	$4,233.05	-	$4,233.05	$420.38	$4,653.44
2825000-Building and Safety	**3,596,295**	0.525%	$5,631.22	-	$5,631.22	$559.24	$6,190.46
2840000-Code Enforcement	**3,283,235**	0.479%	$5,141.02	-	$5,141.02	$510.56	$5,651.58
3100000-Office of the Police Chief	**5,027,813**	0.734%	$7,872.75	-	$7,872.75	$781.84	$8,654.60
3101000-Police Community Services Bureau	**2,274,221**	0.332%	$3,561.07	-	$3,561.07	$353.65	$3,914.72
3102000-Police Support Service	**9,592,476**	1.400%	$15,020.29	-	$15,020.29	$1,491.67	$16,511.95
3105000-Police Adminstrative Services	**6,401,046**	0.934%	$10,023.02	-	$10,023.02	$995.39	$11,018.40
3110000-Police Communications	**5,593,985**	0.817%	$8,759.29	-	$8,759.29	$869.89	$9,629.17
3115000-Police Field Operations	**61,939,414**	9.042%	$96,987.24	-	$96,987.24	$9,631.81	$106,619.05
3120000-Police Aviation Unit	**3,340,155**	0.488%	$5,230.15	-	$5,230.15	$519.41	$5,749.56
3125000-Police Special Operations	**21,991,900**	3.210%	$34,435.81	-	$34,435.81	$3,419.82	$37,855.63
3130000-Police Central Investigations	**10,992,246**	1.605%	$17,212.10	-	$17,212.10	$1,709.34	$18,921.44
3135000-Police Special Investigations	**6,854,859**	1.001%	$10,733.62	-	$10,733.62	$1,065.96	$11,799.57
3195000-Police Capital	**23,112**	0.003%	$36.19	-	$36.19	$3.59	$39.78
3500000-Fire Administration	**2,636,176**	0.385%	$4,127.83	-	$4,127.83	$409.94	$4,537.77
3505000-Fire Prevention	**1,498,713**	0.219%	$2,346.75	-	$2,346.75	$233.06	$2,579.80
3510000-Fire Operations	**64,526,694**	9.420%	$101,038.50	-	$101,038.50	$10,034.14	$111,072.65
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	$4,545.71	-	$4,545.71	$451.43	$4,997.14
3515000-Fire Special Services	**699,676**	0.102%	$1,095.58	-	$1,095.58	$108.80	$1,204.38
3520000-Fire Training	**1,384,128**	0.202%	$2,167.32	-	$2,167.32	$215.24	$2,382.56
3595000-Fire Capital	**5,806**	0.001%	$9.09	-	$9.09	$0.90	$9.99
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	$18.71	-	$18.71	$1.86	$20.57
4110000-Public Works Streets Admin	**587,380**	0.086%	$919.74	-	$919.74	$91.34	$1,011.08
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	$7,667.49	-	$7,667.49	$761.46	$8,428.95
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	$16,904.83	-	$16,904.83	$1,678.82	$18,583.65
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	$323.26	-	$323.26	$32.10	$355.36
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	$2,107.97	-	$2,107.97	$209.34	$2,317.31
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	$4,083.27	-	$4,083.27	$405.51	$4,488.78
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	$3,639.12	-	$3,639.12	$361.40	$4,000.52
5130000-Library Administration	**2,419,485**	0.353%	$3,788.53	-	$3,788.53	$376.24	$4,164.77

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5135000-Library Neighborhood Services	**6,821,049**	0.996%	$10,680.67	-	$10,680.67	$1,060.70	$11,741.37
5200000-PRCS Administration	**3,029,650**	0.442%	$4,743.95	-	$4,743.95	$471.12	$5,215.07
5205000-PRCS Recreation	**9,574,605**	1.398%	$14,992.30	-	$14,992.30	$1,488.89	$16,481.19
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	$727.96	-	$727.96	$72.29	$800.25
5215000-PRCS Parks	**14,699,052**	2.146%	$23,016.37	-	$23,016.37	$2,285.76	$25,302.13
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	$1,076.68	-	$1,076.68	$106.93	$1,183.60
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	$3,592.35	-	$3,592.35	$356.76	$3,949.11
2805000-Sucessor Agency	**386,974**	0.056%	$605.94	-	$605.94	$60.18	$666.12
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	$435.46	-	$435.46	$43.25	$478.70
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	$2,740.22	-	$2,740.22	$272.13	$3,012.35
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	$193.73	-	$193.73	$19.24	$212.97
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	$23,407.22	-	$23,407.22	$2,324.57	$25,731.79
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	$3,011.11	-	$3,011.11	$299.03	$3,310.14
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	$776.67	-	$776.67	$77.13	$853.80
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	$1,590.39	-	$1,590.39	$157.94	$1,748.33
6004000-Public Utilities Business Support	**2,769,439**	0.404%	$4,336.50	-	$4,336.50	$430.66	$4,767.16
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	$1,359.56	-	$1,359.56	$135.02	$1,494.58
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	$4,298.34	-	$4,298.34	$426.87	$4,725.20
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	$10,004.19	-	$10,004.19	$993.52	$10,997.70
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	$2,116.49	-	$2,116.49	$210.19	$2,326.68
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	$528.89	-	$528.89	$52.52	$581.41
6100000-Electric Operations	**10,280,757**	1.501%	$16,098.02	-	$16,098.02	$1,598.70	$17,696.72
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	$28,151.98	-	$28,151.98	$2,795.78	$30,947.76
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	$15,280.98	-	$15,280.98	$1,517.56	$16,798.53
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	$15,817.57	-	$15,817.57	$1,570.84	$17,388.41
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	$1,495.01	-	$1,495.01	$148.47	$1,643.48
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	$1,239.94	-	$1,239.94	$123.14	$1,363.08
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	$10,510.14	-	$10,510.14	$1,043.76	$11,553.90
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	$3,332.92	-	$3,332.92	$330.99	$3,663.92
6130000-Elec Capital Projects	**26,409,325**	3.855%	$41,352.79	-	$41,352.79	$4,106.75	$45,459.54
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	$12,576.92	-	$12,576.92	$1,249.02	$13,825.93
6200000-Water Production and Operations	**22,939,223**	3.349%	$35,919.16	-	$35,919.16	$3,567.14	$39,486.30
6205000-Water Field Operations	**14,714,728**	2.148%	$23,040.92	-	$23,040.92	$2,288.20	$25,329.11
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	$15,498.53	-	$15,498.53	$1,539.16	$17,037.69
6230000-Water Capital Projects	**81,605**	0.012%	$127.78	-	$127.78	$12.69	$140.47
6220200-Water Conservation	**794,532**	0.116%	$1,244.11	-	$1,244.11	$123.55	$1,367.66
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	$10,985.91	-	$10,985.91	$1,091.01	$12,076.92
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	$9,622.93	-	$9,622.93	$955.65	$10,578.59
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	$25,448.78	-	$25,448.78	$2,527.32	$27,976.10
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	$2,058.79	-	$2,058.79	$204.46	$2,263.24
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	$4,928.70	-	$4,928.70	$489.47	$5,418.18
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	$1,972.71	-	$1,972.71	$195.91	$2,168.62
4125420-Sewer SCADA and SPL	**696,934**	0.102%	$1,091.29	-	$1,091.29	$108.38	$1,199.66
4125430-Sewer Warehouse	**180,076**	0.026%	$281.97	-	$281.97	$28.00	$309.97
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	$1,725.60	-	$1,725.60	$171.37	$1,896.96
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	$11,036.66	-	$11,036.66	$1,096.05	$12,132.71
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	$117.24	-	$117.24	$11.64	$128.88
4125910-Sewer Plant Construction Support	**53,824**	0.008%	$84.28	-	$84.28	$8.37	$92.65

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4150000-Public Works Public Parking	**9,524,304**	1.390%	$14,913.54	-	$14,913.54	$1,481.07	$16,394.61
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	$2,435.76	-	$2,435.76	$241.90	$2,677.66
2115100-Workers Compensation	**7,777,836**	1.135%	$12,178.85	-	$12,178.85	$1,209.48	$13,388.33
2320300-Unemployment Trust	**102,133**	0.015%	$159.92	-	$159.92	$15.88	$175.81
2320000-Risk Management	**2,481,236**	0.362%	$3,885.22	-	$3,885.22	$385.84	$4,271.06
2315200-Central Store	**976,107**	0.142%	$1,528.43	-	$1,528.43	$151.79	$1,680.22
2215000-Central Garage	**15,701,352**	2.292%	$24,585.81	-	$24,585.81	$2,441.62	$27,027.43
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	$7,720.54	-	$7,720.54	$766.73	$8,487.26
4130000-Solid Waste Admin	**750,939**	0.110%	$1,175.85	-	$1,175.85	$116.77	$1,292.62
4130100-Solid Waste Collection	**22,211,459**	3.242%	$34,779.60	-	$34,779.60	$3,453.97	$38,233.57
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	$761.08	-	$761.08	$75.58	$836.66
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	$10,566.68	-	$10,566.68	$1,049.38	$11,616.05
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	$6,006.72	-	$6,006.72	$596.53	$6,603.25
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	$216.36	-	$216.36	$21.49	$237.85
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	$14,445.16	-	$14,445.16	$1,434.55	$15,879.71
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	$34,587.44	-	$34,587.44	$3,434.88	$38,022.33
6007000-Public Utilities Admin Safety	**582,722**	0.085%	$912.45	-	$912.45	$90.62	$1,003.07
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	$1,063.74	-	$1,063.74	$105.64	$1,169.38
2815001-Citywide Economic Development	**6,510,858**	0.950%	$10,194.96	-	$10,194.96	$1,012.46	$11,207.43
2500000-Housing and Human Services Admin	**177,738**	0.026%	$278.31	-	$278.31	$27.64	$305.95
2505000-Homeless Outreach	**3,496,498**	0.510%	$5,474.96	-	$5,474.96	$543.72	$6,018.68
2510000-Neighborhoods	**343,428**	0.050%	$537.75	-	$537.75	$53.40	$591.16
2535000-Housing Authority	**3,329,012**	0.486%	$5,212.70	-	$5,212.70	$517.67	$5,730.38
1165000-Airport Admin	**2,360,627**	0.345%	$3,696.37	-	$3,696.37	$367.09	$4,063.45
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	$4,828.29	-	$4,828.29	$479.50	$5,307.79
Subtotals	**685,025,514**	100.000%	$1,072,640.62	-	$1,072,640.62	$100,810.43	$1,173,451.05
Direct Billed					-		-
Total Full Functional Cost					$1,072,640.62		$1,173,451.05

Allocation Basis: Net Expenditures by Section

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Detail Allocation - Payroll

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**8**	0.311%	$5,609.19	-	$5,609.19	-	$5,609.19
0200000-City Council	**18**	0.702%	$12,665.91	-	$12,665.91	-	$12,665.91
1100000-City Manager	**18**	0.723%	$13,027.79	-	$13,027.79	-	$13,027.79
1200000-City Clerk	**12**	0.482%	$8,685.20	-	$8,685.20	-	$8,685.20
1300000-City Attorney	**35**	1.405%	$25,331.82	-	$25,331.82	-	$25,331.82
2100000-Human Resources	**35**	1.405%	$25,331.82	-	$25,331.82	-	$25,331.82
2200000-General Services	**31**	1.244%	$22,436.76	-	$22,436.76	-	$22,436.76
2300000-Finance	**49**	1.967%	$35,464.55	-	$35,464.55	-	$35,464.55
2400000-Innovation and Technology	**62**	2.489%	$44,873.52	-	$44,873.52	$4,596.04	$49,469.56
2845000-Citywide Property Services	**5**	0.201%	$3,618.83	-	$3,618.83	$370.65	$3,989.48
1400000-Marketing	**18**	0.704%	$12,702.10	-	$12,702.10	$1,300.98	$14,003.08
2800001-Community Development	**10**	0.401%	$7,237.66	-	$7,237.66	$741.30	$7,978.96
2810000-Planning	**30**	1.204%	$21,712.99	-	$21,712.99	$2,223.89	$23,936.88
2825000-Building and Safety	**25**	1.004%	$18,094.16	-	$18,094.16	$1,853.24	$19,947.40
2840000-Code Enforcement	**23**	0.923%	$16,646.63	-	$16,646.63	$1,704.98	$18,351.61
3100000-Office of the Police Chief	**12**	0.482%	$8,685.20	-	$8,685.20	$889.56	$9,574.75
3101000-Police Community Services Bureau	**14**	0.562%	$10,132.73	-	$10,132.73	$1,037.82	$11,170.55
3102000-Police Support Service	**63**	2.529%	$45,597.28	-	$45,597.28	$4,670.17	$50,267.45
3105000-Police Adminstrative Services	**16**	0.642%	$11,580.26	-	$11,580.26	$1,186.08	$12,766.34
3110000-Police Communications	**52**	2.087%	$37,635.85	-	$37,635.85	$3,854.74	$41,490.60
3115000-Police Field Operations	**200**	8.028%	$144,753.28	-	$144,753.28	$14,825.94	$159,579.22
3120000-Police Aviation Unit	**9**	0.361%	$6,513.90	-	$6,513.90	$667.17	$7,181.06
3125000-Police Special Operations	**75**	3.011%	$54,282.48	-	$54,282.48	$5,559.73	$59,842.21
3130000-Police Central Investigations	**39**	1.566%	$28,226.89	-	$28,226.89	$2,891.06	$31,117.95
3135000-Police Special Investigations	**26**	1.044%	$18,817.93	-	$18,817.93	$1,927.37	$20,745.30
3500000-Fire Administration	**7**	0.281%	$5,066.36	-	$5,066.36	$518.91	$5,585.27
3505000-Fire Prevention	**12**	0.482%	$8,685.20	-	$8,685.20	$889.56	$9,574.75
3510000-Fire Operations	**205**	8.229%	$148,372.11	-	$148,372.11	$15,196.59	$163,568.70
3515000-Fire Special Services	**5**	0.201%	$3,618.83	-	$3,618.83	$370.65	$3,989.48
3520000-Fire Training	**4**	0.161%	$2,895.07	-	$2,895.07	$296.52	$3,191.58
4100000-Public Works Administration	**9**	0.361%	$6,513.90	-	$6,513.90	$667.17	$7,181.06
4110000-Public Works Streets Admin	**3**	0.120%	$2,171.30	-	$2,171.30	$222.39	$2,393.69
4110100-Public Works Streets Maintenance	**55**	2.208%	$39,807.15	-	$39,807.15	$4,077.13	$43,884.28
4110110-Public Works Forestry and Landscape	**9**	0.361%	$6,513.90	-	$6,513.90	$667.17	$7,181.06
4110300-Public Works Storm Drain Maintenance	**6**	0.241%	$4,342.60	-	$4,342.60	$444.78	$4,787.38
4110400-Public Wrk Signals Maintenance	**6**	0.241%	$4,342.60	-	$4,342.60	$444.78	$4,787.38
4115000-Public Works City Engineering Services	**45**	1.806%	$32,569.49	-	$32,569.49	$3,335.84	$35,905.32
4120000-Public Works Traffic Engineering	**7**	0.281%	$5,066.36	-	$5,066.36	$518.91	$5,585.27
5130000-Library Administration	**8**	0.321%	$5,790.13	-	$5,790.13	$593.04	$6,383.17
5135000-Library Neighborhood Services	**60**	2.409%	$43,425.98	-	$43,425.98	$4,447.78	$47,873.77
5200000-PRCS Administration	**12**	0.482%	$8,685.20	-	$8,685.20	$889.56	$9,574.75
5205000-PRCS Recreation	**101**	4.038%	$72,810.90	-	$72,810.90	$7,457.45	$80,268.35

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5215000-PRCS Parks	**37**	1.465%	$26,417.47	-	$26,417.47	$2,705.73	$29,123.21
5215400-PRCS Fairmount Park Golf Course	**3**	0.120%	$2,171.30	-	$2,171.30	$222.39	$2,393.69
5305000-Museum Facilities and Operations	**14**	0.542%	$9,770.85	-	$9,770.85	$1,000.75	$10,771.60
2805000-Sucessor Agency	**3**	0.120%	$2,171.30	-	$2,171.30	$222.39	$2,393.69
6000000-Public Utilities Admin Management	**36**	1.445%	$26,055.59	-	$26,055.59	$2,668.67	$28,724.26
6003000-Public Utilities Office Ops Technology	**1**	0.040%	$723.77	-	$723.77	$74.13	$797.90
6004000-Public Utilities Business Support	**11**	0.442%	$7,961.43	-	$7,961.43	$815.43	$8,776.86
6005000-Public Utilities Admin CIS Util Bill	**13**	0.522%	$9,408.96	-	$9,408.96	$963.69	$10,372.65
6010000-Public Utilities Admin Field Services	**39**	1.566%	$28,226.89	-	$28,226.89	$2,891.06	$31,117.95
6015000-Public Utilities Admn Customer Service	**49**	1.967%	$35,464.55	-	$35,464.55	$3,632.36	$39,096.91
6020000-Public Utilities Admin Customer	**22**	0.883%	$15,922.86	-	$15,922.86	$1,630.85	$17,553.71
6025000-Legislative and Regulatory Risk	**1**	0.040%	$723.77	-	$723.77	$74.13	$797.90
6100000-Electric Operations	**64**	2.569%	$46,321.05	-	$46,321.05	$4,744.30	$51,065.35
6105000-Electric Prod and Oper Field Ops	**72**	2.890%	$52,111.18	-	$52,111.18	$5,337.34	$57,448.52
6110000-Energy Deliv Engineering	**75**	3.011%	$54,282.48	-	$54,282.48	$5,559.73	$59,842.21
6120000-Elec Power Supply Operation	**50**	2.007%	$36,188.32	-	$36,188.32	$3,706.49	$39,894.80
6120130-RERC Acorn Generating Plant	**17**	0.682%	$12,304.03	-	$12,304.03	$1,260.21	$13,564.23
6120140-Clearwater Generating Plant	**5**	0.201%	$3,618.83	-	$3,618.83	$370.65	$3,989.48
6200000-Water Production and Operations	**42**	1.686%	$30,398.19	-	$30,398.19	$3,113.45	$33,511.64
6205000-Water Field Operations	**85**	3.412%	$61,520.14	-	$61,520.14	$6,301.03	$67,821.17
6210000-Wtr Engineering and Resources	**38**	1.525%	$27,503.12	-	$27,503.12	$2,816.93	$30,320.05
4125000-Sewer Systems Admin and Reg Compl	**14**	0.562%	$10,132.73	-	$10,132.73	$1,037.82	$11,170.55
4125100-Sewer Collection System Maint	**19**	0.763%	$13,751.56	-	$13,751.56	$1,408.46	$15,160.03
4125200-Sewer Systems Treatment	**29**	1.164%	$20,989.23	-	$20,989.23	$2,149.76	$23,138.99
4125300-Sewer Environmental Compl	**10**	0.401%	$7,237.66	-	$7,237.66	$741.30	$7,978.96
4125400-Sewer Sys Plant Maintenance	**17**	0.682%	$12,304.03	-	$12,304.03	$1,260.21	$13,564.23
4125410-Sewer Electrical and Instrum	**9**	0.361%	$6,513.90	-	$6,513.90	$667.17	$7,181.06
4125420-Sewer SCADA and SPL	**3**	0.120%	$2,171.30	-	$2,171.30	$222.39	$2,393.69
4125430-Sewer Warehouse	**2**	0.080%	$1,447.53	-	$1,447.53	$148.26	$1,595.79
4125500-Sewer Laboratory Services	**5**	0.201%	$3,618.83	-	$3,618.83	$370.65	$3,989.48
4125900-Sewer Capital Engnrng Svs	**7**	0.281%	$5,066.36	-	$5,066.36	$518.91	$5,585.27
4125910-Sewer Plant Construction Support	**2**	0.080%	$1,447.53	-	$1,447.53	$148.26	$1,595.79
4150000-Public Works Public Parking	**3**	0.120%	$2,171.30	-	$2,171.30	$222.39	$2,393.69
4151000-Public Works Parking Enforcmnt	**16**	0.642%	$11,580.26	-	$11,580.26	$1,186.08	$12,766.34
2115100-Workers Compensation	**5**	0.201%	$3,618.83	-	$3,618.83	$370.65	$3,989.48
2320000-Risk Management	**11**	0.442%	$7,961.43	-	$7,961.43	$815.43	$8,776.86
2315200-Central Store	**9**	0.361%	$6,513.90	-	$6,513.90	$667.17	$7,181.06
2215000-Central Garage	**38**	1.525%	$27,503.12	-	$27,503.12	$2,816.93	$30,320.05
5200200-PRCS Adm Special Transit Svs	**48**	1.937%	$34,921.73	-	$34,921.73	$3,576.76	$38,498.49
4130000-Solid Waste Admin	**4**	0.161%	$2,895.07	-	$2,895.07	$296.52	$3,191.58
4130100-Solid Waste Collection	**45**	1.806%	$32,569.49	-	$32,569.49	$3,335.84	$35,905.32
4130400-Solid Waste Street Sweeping	**13**	0.522%	$9,408.96	-	$9,408.96	$963.69	$10,372.65
1310000-City Attorney-Claim Management	**3**	0.120%	$2,171.30	-	$2,171.30	$222.39	$2,393.69
6015311-RPU Customer Service Call Center	**14**	0.562%	$10,132.73	-	$10,132.73	$1,037.82	$11,170.55
6007000-Public Utilities Admin Safety	**4**	0.161%	$2,895.07	-	$2,895.07	$296.52	$3,191.58
5230000-PRCS - Youth Innovation Center	**4**	0.161%	$2,895.07	-	$2,895.07	$296.52	$3,191.58
2815001-Citywide Economic Development	**13**	0.502%	$9,047.08	-	$9,047.08	$926.62	$9,973.70
2500000-Housing and Human Services Admin	**4**	0.161%	$2,895.07	-	$2,895.07	$296.52	$3,191.58

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2505000-Homeless Outreach	**9**	0.361%	$6,513.90	-	$6,513.90	$667.17	$7,181.06
2510000-Neighborhoods	**4**	0.161%	$2,895.07	-	$2,895.07	$296.52	$3,191.58
2535000-Housing Authority	**7**	0.281%	$5,066.36	-	$5,066.36	$518.91	$5,585.27
1165000-Airport Admin	**7**	0.281%	$5,066.36	-	$5,066.36	$518.91	$5,585.27
Subtotals	**2,491**	100.000%	$1,803,010.62	-	$1,803,010.62	$169,453.10	$1,972,463.72
Direct Billed					-		-
Total Full Functional Cost					$1,803,010.62		$1,972,463.72

Allocation Basis: Number of FTEs per Department

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Summary of Allocated Costs

Department	Total	Payroll	Purchasing	Treasury and Debt	Accounting	Budget	Business Tax	User Fee	Administration
0100000-Mayor	$14,677.05	$5,609.19	$289.93	$1,699.71	$4,824.29	$1,308.96	-	-	$944.98
0200000-City Council	$26,585.48	$12,665.91	$1,449.65	$3,588.40	$4,123.04	$2,763.46	-	-	$1,995.02
1100000-City Manager	$61,491.86	$13,027.79	$12,466.99	$11,720.48	$8,734.39	$9,026.04	-	-	$6,516.17
1200000-City Clerk	$28,802.29	$8,685.20	$1,739.58	$4,022.55	$9,020.76	$3,097.80	-	-	$2,236.40
1300000-City Attorney	$75,825.05	$25,331.82	$15,366.28	$11,682.60	$7,952.37	$8,996.86	-	-	$6,495.11
2100000-Human Resources	$59,647.05	$25,331.82	$8,118.04	$8,607.56	$6,175.38	$6,628.75	-	-	$4,785.49
2200000-General Services	$66,692.66	$22,436.76	-	$17,859.59	$2,713.20	$13,753.81	-	-	$9,929.29
2300000-Finance	$109,767.39	$35,464.55	$11,307.27	$15,526.98	$26,878.71	$11,957.44	-	-	$8,632.44
2400000-Innovation and Technology	$183,573.53	$49,469.56	$47,833.15	$30,898.56	$14,398.56	$23,795.22	-	-	$17,178.49
2845000-Citywide Property Services	$9,815.31	$3,989.48	$318.89	$1,388.73	$2,276.64	$1,069.47	-	-	$772.09
7222100-Non Departmental City Occupancy	$7,233.54	-	$4,145.54	-	$3,088.00	-	-	-	-
7241300-Non Departmental Employee Parking	$302.75	-	-	-	$302.75	-	-	-	-
1400000-Marketing	$30,209.54	$14,003.08	$1,594.44	$4,090.07	$5,098.23	$3,149.80	-	-	$2,273.93
Subtotal for CSD	$674,623.50	$216,015.16	$104,629.75	$111,085.25	$95,586.32	$85,547.61	-	-	$61,759.42
2800001-Community Development	$22,924.52	$7,978.96	$3,507.76	$3,626.10	$3,003.23	$2,792.48	-	-	$2,015.98
2810000-Planning	$78,249.37	$23,936.88	$318.89	$6,042.58	$39,938.13	$4,653.44	-	-	$3,359.46
2825000-Building and Safety	$127,095.37	$19,947.40	$1,275.55	$8,038.44	$87,174.44	$6,190.46	-	-	$4,469.08
2840000-Code Enforcement	$46,377.19	$18,351.61	$5,102.20	$7,338.68	$5,853.07	$5,651.58	-	-	$4,080.05
3100000-Office of the Police Chief	$40,527.16	$9,574.75	-	$11,238.16	$4,811.63	$8,654.60	-	-	$6,248.02
3101000-Police Community Services Bureau	$27,955.73	$11,170.55	-	$5,083.34	$4,960.98	$3,914.72	-	-	$2,826.15
3102000-Police Support Service	$141,172.88	$50,267.45	$12,755.51	$21,441.09	$28,276.39	$16,511.95	-	-	$11,920.48
3105000-Police Adminstrative Services	$86,432.73	$12,766.34	$27,743.23	$14,307.61	$12,642.63	$11,018.40	-	-	$7,954.52
3110000-Police Communications	$81,187.23	$41,490.60	$2,232.21	$12,503.67	$8,379.98	$9,629.17	-	-	$6,951.59
3115000-Police Field Operations	$507,269.26	$159,579.22	$4,145.54	$138,446.92	$21,507.01	$106,619.05	-	-	$76,971.53
3120000-Police Aviation Unit	$35,615.60	$7,181.06	$5,739.98	$7,465.91	$5,328.31	$5,749.56	-	-	$4,150.78
3125000-Police Special Operations	$207,493.01	$59,842.21	$21,684.36	$49,156.27	$11,625.41	$37,855.63	-	-	$27,329.13
3130000-Police Central Investigations	$104,310.58	$31,117.95	$6,696.64	$24,569.86	$9,344.73	$18,921.44	-	-	$13,659.96

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Summary of Allocated Costs (continued)

Department	Total	Payroll	Purchasing	Treasury and Debt	Accounting	Budget	Business Tax	User Fee	Administration
3135000-Police Special Investigations	$63,425.14	$20,745.30	$637.78	$15,321.97	$6,402.05	$11,799.57	-	-	$8,518.47
3195000-Police Capital	$136.31	-	-	$51.66	$16.15	$39.78	-	-	$28.72
3500000-Fire Administration	$24,559.13	$5,585.27	$318.89	$5,892.38	$4,948.87	$4,537.77	-	-	$3,275.95
3505000-Fire Prevention	$42,143.56	$9,574.75	$637.78	$3,349.92	$24,138.87	$2,579.80	-	-	$1,862.44
3510000-Fire Operations	$558,577.36	$163,568.70	$32,207.65	$144,230.01	$27,311.64	$111,072.65	-	-	$80,186.71
3510100-Fire Operation Paramedic Program	$18,706.35	-	$1,594.44	$6,488.89	$2,018.30	$4,997.14	-	-	$3,607.59
3515000-Fire Special Services	$15,958.76	$3,989.48	$3,826.65	$1,563.92	$4,504.85	$1,204.38	-	-	$869.48
3520000-Fire Training	$14,743.47	$3,191.58	$1,275.55	$3,093.80	$3,079.93	$2,382.56	-	-	$1,720.04
3595000-Fire Capital	$175.50	-	-	$12.98	$145.32	$9.99	-	-	$7.22
4100000-Public Works Administration	$12,795.95	$7,181.06	$2,232.21	-	$3,382.67	-	-	-	-
4100200-Public Works Sundry Gen Govt	$530.38	-	$318.89	$26.71	$149.35	$20.57	-	-	$14.85
4110000-Public Works Streets Admin	$7,736.37	$2,393.69	-	$1,312.91	$2,288.75	$1,011.08	-	-	$729.93
4110100-Public Works Streets Maintenance	$108,236.01	$43,884.28	$11,479.96	$10,945.15	$27,412.56	$8,428.95	-	-	$6,085.11
4110110-Public Works Forestry and Landscape	$82,401.02	$7,181.06	$8,609.97	$24,131.23	$10,479.02	$18,583.65	-	-	$13,416.10
4110300-Public Works Storm Drain Maintenance	$10,264.64	$4,787.38	$637.78	$461.44	$3,766.15	$355.36	-	-	$256.54
4110400-Public Wrk Signals Maintenance	$27,884.64	$4,787.38	$1,275.55	$3,009.07	$14,822.40	$2,317.31	-	-	$1,672.93
4115000-Public Works City Engineering Services	$69,343.68	$35,905.32	$2,869.99	$5,828.77	$17,010.24	$4,488.78	-	-	$3,240.59
4120000-Public Works Traffic Engineering	$21,362.15	$5,585.27	-	$5,194.76	$3,693.49	$4,000.52	-	-	$2,888.10
4195000-Public Works Capital	$242.20	-	-	-	$242.20	-	-	-	-
5130000-Library Administration	$27,798.70	$6,383.17	$5,102.20	$5,408.03	$3,733.86	$4,164.77	-	-	$3,006.67
5135000-Library Neighborhood Services	$111,832.24	$47,873.77	$10,204.40	$15,246.40	$18,289.84	$11,741.37	-	-	$8,476.45
5140000-Library Measure I	$44.40	-	-	-	$44.40	-	-	-	-
5200000-PRCS Administration	$36,511.97	$9,574.75	$5,421.09	$6,771.87	$5,764.27	$5,215.07	-	-	$3,764.92
5205000-PRCS Recreation	$220,314.80	$80,268.35	$52,297.57	$21,401.15	$37,968.27	$16,481.19	-	-	$11,898.27
5210000-PRCS Janet Goeske Center	$2,945.91	-	$318.89	$1,039.14	$209.90	$800.25	-	-	$577.73
5215000-PRCS Parks	$159,237.49	$29,123.21	$29,975.44	$32,855.31	$23,715.03	$25,302.13	-	-	$18,266.37
5215400-PRCS Fairmount Park Golf Course	$14,582.79	$2,393.69	$1,275.55	$1,536.93	$7,338.54	$1,183.60	-	-	$854.48
5305000-Museum Facilities and Operations	$58,096.21	$10,771.60	$35,396.53	$5,128.00	-	$3,949.11	-	-	$2,850.98

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2300000 Finance
Schedule 9.6

Summary of Allocated Costs (continued)

Department	Total	Payroll	Purchasing	Treasury and Debt	Accounting	Budget	Business Tax	User Fee	Administration
2805000-Sucessor Agency	$5,834.61	$2,393.69	-	$864.96	$1,428.96	$666.12	-	-	$480.89
9999991-Public Works Capital Improv Storm	$2,745.67	-	$637.78	$621.60	$662.00	$478.70	-	-	$345.59
5200111-PRCS Admin Plan and Design Park	$9,195.54	-	-	$3,911.60	$96.88	$3,012.35	-	-	$2,174.71
9999993-PW-Cap Imp-Street Projects (433)	$683.62	-	-	$276.54	$40.37	$212.97	-	-	$153.75
6000000-Public Utilities Admin Management	$122,067.41	$28,724.26	$6,377.75	$33,413.23	$9,243.82	$25,731.79	-	-	$18,576.56
6000010-Public Utilities Admin Management	$48,382.17	-	$44,006.50	-	$4,375.68	-	-	-	-
6000030-Public Utilities Admin Mission Square	$10,595.54	-	-	$4,298.29	$597.42	$3,310.14	-	-	$2,389.69
6002000-Public Utilities Work Force Developmnt	$4,831.25	-	$1,913.33	$1,108.67	$339.07	$853.80	-	-	$616.38
6003000-Public Utilities Office Ops Technology	$12,165.78	$797.90	$4,783.31	$2,270.24	$1,303.82	$1,748.33	-	-	$1,262.17
6004000-Public Utilities Business Support	$26,683.58	$8,776.86	$3,507.76	$6,190.25	-	$4,767.16	-	-	$3,441.56
6005000-Public Utilities Admin CIS Util Bill	$20,740.01	$10,372.65	-	$1,940.74	$5,853.07	$1,494.58	-	-	$1,078.98
6010000-Public Utilities Admin Field Services	$56,385.83	$31,117.95	$4,783.31	$6,135.77	$6,212.33	$4,725.20	-	-	$3,411.27
6015000-Public Utilities Admn Customer Service	$93,123.53	$39,096.91	$5,739.98	$14,280.73	$15,068.63	$10,997.70	-	-	$7,939.57
6020000-Public Utilities Admin Customer	$34,705.10	$17,553.71	$3,188.88	$3,021.24	$6,934.88	$2,326.68	-	-	$1,679.70
6025000-Legislative and Regulatory Risk	$6,057.78	$797.90	$637.78	$754.97	$2,865.99	$581.41	-	-	$419.74
6100000-Electric Operations	$146,966.14	$51,065.35	$14,031.06	$22,979.54	$28,417.67	$17,696.72	-	-	$12,775.80
6105000-Electric Prod and Oper Field Ops	$331,695.64	$57,448.52	$11,479.96	$40,186.27	$169,291.01	$30,947.76	-	-	$22,342.13
6110000-Energy Deliv Engineering	$146,236.37	$59,842.21	$22,322.14	$21,813.23	$13,332.89	$16,798.53	-	-	$12,127.37
6120000-Elec Power Supply Operation	$109,708.31	$39,894.80	$9,247.74	$22,579.19	$8,044.95	$17,388.41	-	-	$12,553.22
6120100-Elec Power and Energy Purch	$9,268.04	-	-	-	$9,268.04	-	-	-	-
6120110-SONGS Power and Energy Purch	$5,513.01	-	$318.89	$2,134.09	$230.09	$1,643.48	-	-	$1,186.47
6120120-SPRINGS Power and Energy Purch	$22,168.57	-	$17,219.93	$1,769.98	$831.54	$1,363.08	-	-	$984.05
6120130-RERC Acorn Generating Plant	$93,728.25	$13,564.23	$34,758.75	$15,002.97	$10,507.27	$11,553.90	-	-	$8,341.11
6120140-Clearwater Generating Plant	$51,421.53	$3,989.48	$30,294.33	$4,757.67	$6,071.05	$3,663.92	-	-	$2,645.09
6130000-Elec Capital Projects	$230,912.41	-	$48,789.81	$59,030.10	$44,814.35	$45,459.54	-	-	$32,818.62
6020100-Public Utilities Adm Market Pub Benefit	$52,736.04	-	$1,594.44	$17,953.25	$9,381.06	$13,825.93	-	-	$9,981.36
6200000-Water Production and Operations	$213,120.96	$33,511.64	$17,538.82	$51,273.73	$42,804.12	$39,486.30	-	-	$28,506.36
6205000-Water Field Operations	$203,809.78	$67,821.17	$4,464.43	$32,890.35	$55,018.87	$25,329.11	-	-	$18,285.85

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Summary of Allocated Costs (continued)

Department	Total	Payroll	Purchasing	Treasury and Debt	Accounting	Budget	Business Tax	User Fee	Administration
6210000-Wtr Engineering and Resources	$101,060.22	$30,320.05	$10,523.29	$22,123.77	$8,755.39	$17,037.69	-	-	$12,300.03
6230000-Water Capital Projects	$40,818.55	-	-	$182.40	$40,394.27	$140.47	-	-	$101.41
6220200-Water Conservation	$5,842.46	-	$1,275.55	$1,775.94	$435.95	$1,367.66	-	-	$987.36
4125000-Sewer Systems Admin and Reg Compl	$53,206.67	$11,170.55	$1,275.55	$15,682.12	$4,282.83	$12,076.92	-	-	$8,718.70
4125001-Sewer Admin Compliance	$2,038.46	-	$1,594.44	-	$444.03	-	-	-	-
4125002-Sewer Admin Safety	$2,195.89	-	$1,913.33	-	$282.56	-	-	-	-
4125003-Sewer Admin Emergency Svcs	$84.77	-	-	-	$84.77	-	-	-	-
4125100-Sewer Collection System Maint	$81,314.11	$15,160.03	$10,204.40	$13,736.50	$23,997.59	$10,578.59	-	-	$7,637.00
4125200-Sewer Systems Treatment	$123,474.88	$23,138.99	$7,653.30	$36,327.51	$8,182.19	$27,976.10	-	-	$20,196.79
4125300-Sewer Environmental Compl	$19,751.72	$7,978.96	$1,275.55	$2,938.87	$3,661.20	$2,263.24	-	-	$1,633.90
4125400-Sewer Sys Plant Maintenance	$105,869.60	$13,564.23	$44,325.38	$7,035.61	$31,614.66	$5,418.18	-	-	$3,911.55
4125410-Sewer Electrical and Instrum	$34,979.86	$7,181.06	$7,334.42	$2,816.00	$13,914.16	$2,168.62	-	-	$1,565.60
4125420-Sewer SCADA and SPL	$14,191.29	$2,393.69	$3,507.76	$1,557.79	$4,666.31	$1,199.66	-	-	$866.07
4125430-Sewer Warehouse	$5,789.59	$1,595.79	-	$402.51	$3,257.54	$309.97	-	-	$223.78
4125500-Sewer Laboratory Services	$25,263.99	$3,989.48	$10,842.18	$2,463.25	$4,702.64	$1,896.96	-	-	$1,369.48
9999995-PW-Sewer Capital Projects (550)	$42,188.47	-	$2,232.21	$15,754.56	$3,310.01	$12,132.71	-	-	$8,758.97
4125900-Sewer Capital Engnrng Svs	$9,050.44	$5,585.27	-	$167.36	$3,075.89	$128.88	-	-	$93.04
4125910-Sewer Plant Construction Support	$4,305.67	$1,595.79	$318.89	$120.31	$2,111.14	$92.65	-	-	$66.89
4150000-Public Works Public Parking	$65,047.76	$2,393.69	$9,247.74	$21,288.72	$3,887.25	$16,394.61	-	-	$11,835.76
4151000-Public Works Parking Enforcmnt	$24,172.15	$12,766.34	-	$3,476.99	$3,318.09	$2,677.66	-	-	$1,933.08
2115100-Workers Compensation	$103,390.87	$3,989.48	$2,232.21	$17,385.01	$56,730.39	$13,388.33	-	-	$9,665.44
2320300-Unemployment Trust	$595.60	-	-	$228.29	$64.59	$175.81	-	-	$126.92
2320000-Risk Management	$29,480.10	$8,776.86	$2,551.10	$5,546.06	$5,251.62	$4,271.06	-	-	$3,083.41
2315200-Central Store	$21,318.18	$7,181.06	$5,421.09	$2,181.79	$3,641.01	$1,680.22	-	-	$1,213.00
2215000-Central Garage	$185,586.38	$30,320.05	$26,148.79	$35,095.65	$47,482.54	$27,027.43	-	-	$19,511.92
5200200-PRCS Adm Special Transit Svs	$72,449.22	$38,498.49	$2,232.21	$11,020.88	$6,083.16	$8,487.26	-	-	$6,127.21
4130000-Solid Waste Admin	$9,501.70	$3,191.58	$318.89	$1,678.50	$2,086.92	$1,292.62	-	-	$933.18
4130100-Solid Waste Collection	$169,378.92	$35,905.32	$8,928.85	$49,647.03	$9,062.17	$38,233.57	-	-	$27,601.97

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Summary of Allocated Costs (continued)

Department	Total	Payroll	Purchasing	Treasury and Debt	Accounting	Budget	Business Tax	User Fee	Administration
4130200-Solid Waste Refuse Disposal	$9,256.07	-	$4,145.54	$1,086.43	$2,583.42	$836.66	-	-	$604.01
4130300-Solid Waste Private Hauler	$35,513.58	-	$318.89	$15,083.67	$108.99	$11,616.05	-	-	$8,385.98
4130400-Solid Waste Street Sweeping	$37,942.55	$10,372.65	$2,232.21	$8,574.45	$5,392.90	$6,603.25	-	-	$4,767.09
4130500-Solid Waste Sundry Gen Govt	$815.28	-	-	$308.85	$96.88	$237.85	-	-	$171.71
1310000-City Attorney-Claim Management	$64,263.58	$2,393.69	$6,058.87	$20,620.12	$7,847.15	$15,879.71	-	-	$11,464.05
9999992-PW-Capital Projects (420)	$141,893.55	-	$20,408.81	$49,372.73	$6,640.21	$38,022.33	-	-	$27,449.47
6015311-RPU Customer Service Call Center	$19,639.29	$11,170.55	$3,826.65	-	$4,642.09	-	-	-	-
6007000-Public Utilities Admin Safety	$11,396.20	$3,191.58	$1,275.55	$1,302.50	$3,899.36	$1,003.07	-	-	$724.14
5230000-PRCS - Youth Innovation Center	$14,724.14	$3,191.58	$3,188.88	$1,518.46	$4,811.63	$1,169.38	-	-	$844.21
2815001-Citywide Economic Development	$50,461.30	$9,973.70	$3,826.65	$14,553.06	$2,809.47	$11,207.43	-	-	$8,090.98
6213000-Water - Office of Ops Technology	$149.35	-	-	-	$149.35	-	-	-	-
2500000-Housing and Human Services Admin	$5,375.10	$3,191.58	$318.89	$397.28	$940.53	$305.95	-	-	$220.87
2505000-Homeless Outreach	$30,958.94	$7,181.06	$318.89	$7,815.37	$5,279.87	$6,018.68	-	-	$4,345.07
2510000-Neighborhoods	$7,423.33	$3,191.58	-	$767.63	$2,446.18	$591.16	-	-	$426.77
2535000-Housing Authority	$26,857.52	$5,585.27	$637.78	$7,441.00	$3,326.16	$5,730.38	-	-	$4,136.93
1165000-Airport Admin	$39,220.23	$5,585.27	$15,625.49	$5,276.47	$5,736.01	$4,063.45	-	-	$2,933.53
5240000-Arts & Cultural Affairs	$45,841.91	-	$25,511.01	$6,892.27	$4,298.98	$5,307.79	-	-	$3,831.86
Alloc Remains	$1,807,254.54	-	-	-	-	-	$1,773,185.61	$34,068.93	-
Totals	$9,664,637.71	$1,972,463.72	$940,434.27	$1,523,749.15	$1,400,135.07	$1,173,451.05	-	-	$847,149.92
Direct Billed	-	-	-	-	-	-	-	-	-
Total Full Functional Cost	$9,664,637.71	$1,972,463.72	$940,434.27	$1,523,749.15	$1,400,135.07	$1,173,451.05	-	-	$847,149.92
Less Direct Billed	-	-	-	-	-	-	-	-	-
Less CSD Amounts	($674,623.50)	($216,015.16)	($104,629.75)	($111,085.25)	($95,586.32)	($85,547.61)	-	-	($61,759.42)
Total Receiving Department Allocation	$7,182,759.66	$1,756,448.55	$835,804.52	$1,412,663.90	$1,304,548.75	$1,087,903.44	-	-	$785,390.50

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Narrative

Client Service and Cybersecurity Support- Allocates the cost of IT Client Services and Cybersecurity Support based on the Full Time Equivalents.

Software Maintenance - Citywide Support- Allocates the cost of IT Citywide Software Maintenance support based on Full Time Equivalents.

IT General Citywide Support- Allocates the cost of IT Citywide Software Maintenance support based on Full Time Equivalents.

Software Maintenance - Direct Support- Allocates the cost of IT Direct Software Maintenance support based on projected direct software maintenance costs.

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2400000 Innovation and Technology
Schedule 10.2

Labor Distribution Summary

No Labor Distribution

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2400000 Innovation and Technology
Schedule 10.3

Schedule of costs to be allocated

		Amount	General & Admin	and Cybersecurity Support	Software Maintenance - Citywide Support	IT General Citywide Support	Software Maintenance - Direct Support
Sal Total %				*0.000%*	*0.000%*	*0.000%*	*0.000%*
Wages and Benefits							
Salaries		-	-	-	-	-	-
Benefits		-	-	-	-	-	-
Wages and Benefits Subtotal		-	-	-	-	-	-
Service And Supplies	**DIST**						
Salaries	*PROP*	-	-	-	-	-	-
Benefits	*PROP*	-	-	-	-	-	-
411100 - Salaries - Regular	*PROP*	$5,372,759.00	-	$684,580.00	-	$4,688,179.00	-
411510 - Accrued Payroll	*PROP*	$43,951.00	-	$5,656.00	-	$38,295.00	-
412210 - Workers Compensation Ins	*PROP*	$73,101.00	-	$16,265.00	-	$56,836.00	-
412220 - Health Insurance	*PROP*	$654,061.00	-	$102,461.00	-	$551,600.00	-
412222 - Dental Insurance	*PROP*	$23,031.00	-	$3,829.00	-	$19,202.00	-
412230 - Life Insurance	*PROP*	$31,660.00	-	$3,992.00	-	$27,668.00	-
412240 - Unemployment Insurance	*PROP*	$4,986.00	-	$773.00	-	$4,213.00	-
412250 - Disability Insurance	*PROP*	-	-	-	-	-	-
412320 - Medicare OASDI	*PROP*	$95,436.00	-	$12,177.00	-	$83,259.00	-
412400 - Deferred Compensation	*PROP*	$51,083.00	-	$7,560.00	-	$43,523.00	-
412500 - Automobile/Expense Allowance	*PROP*	$5,355.00	-	-	-	$5,355.00	-
413120 - Overtime At 1.5 Rate	*PROP*	$7,686.00	-	$6,927.00	-	$759.00	-
421000 - Professional Services	*PROP*	$110,619.00	-	$2,835.00	-	$107,784.00	-
421215 - IT-Internet Service Provider	*PROP*	$58,144.00	-	-	-	$58,144.00	-
422100 - Telephone	*PROP*	$4,894.00	-	$135.00	-	$4,759.00	-
422120 - Telephone - Cellular	*PROP*	$36,614.00	-	$4,847.00	-	$31,767.00	-
423400 - Motor Pool Equipment Rental	*PROP*	$149.00	-	-	-	$149.00	-
424220 - All Other Equip Maint/Repair	*PROP*	$3,976.00	-	-	-	$3,976.00	-
424310 - Software Maintenance/Support	*PROP*	$7,032,598.00	-	$147,272.00	$3,021,857.00	$1,136,221.00	$2,727,248.00
425200 - Periodicals & Dues	*PROP*	$1,155.00	-	-	-	$1,155.00	-
425400 - General Office Expense	*PROP*	$10,400.00	-	$28.00	-	$10,372.00	-
425500 - Postage	*PROP*	$24.00	-	-	-	$24.00	-
425610 - Outside Printing Expense	*PROP*	-	-	-	-	-	-
425700 - Software Purchase/Licensing	*PROP*	$22,037.00	-	$13,815.00	-	$8,222.00	-
425800 - Computer Equip Purc Undr $50	*PROP*	$42,406.00	-	$9,925.00	-	$32,481.00	-
426800 - Special Department Supplies	*PROP*	$40,805.00	-	$3,486.00	-	$37,319.00	-
427100 - Travel & Meeting Expense	*PROP*	$19,493.00	-	-	-	$19,493.00	-
427200 - Training	*PROP*	$23,512.00	-	$14.00	-	$23,498.00	-
428400 - Liability Insurance	*PROP*	$96,947.00	-	$21,273.00	-	$75,674.00	-
462320 - Technology Replacement Prog-	*PROP*	$21,521.00	-	-	-	$21,521.00	-
892510 - Utilization Chgs to 510 Fund	*PROP*	($104,101.00)	-	($104,101.00)	-	-	-
894101 - Interfund Services to 101 Fund	*PROP*	($1,869,983.00)	-	-	-	-	($1,869,983.00)

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894510 - Interfund Services to 510 Fund	*PROP*	($579,478.00)	-	-	-	-	($579,478.00)
894520 - Interfund Services to 520 Fund	*PROP*	($95,555.00)	-	-	-	-	($95,555.00)
894540 - Interfund Services to 540 Fund	*PROP*	($3,675.00)	-	-	-	-	($3,675.00)
894550 - Interfund Services to 550 Fund	*PROP*	($4,703.00)	-	-	-	-	($4,703.00)
894560 - Interfund Services to 560 Fund	*PROP*	($6,983.00)	-	-	-	-	($6,983.00)
894610 - Interfund Services to 610 Fund	*PROP*	($23,834.00)	-	-	-	-	($23,834.00)
894650 - Interfund Services to 650 Fund	*PROP*	($84,971.00)	-	-	-	-	($84,971.00)
412317 - PERS Normal - Misc	*PROP*	-	-	-	-	-	-
412318 - PERS UAL - Misc	*PROP*	-	-	-	-	-	-
882510 - Utilization Chgs from 510 Fund	*PROP*	$2,390.00	-	-	-	$2,390.00	-
411116 - Salaries-Addtl Pay Non-PERS	*PROP*	$30,990.00	-	-	-	$30,990.00	-
411111 - Salaries-Part Time Benefitted	*PROP*	$3,692.00	-	-	-	$3,692.00	-
411210 - Vacation	*PROP*	$333,384.00	-	$32,674.00	-	$300,710.00	-
411220 - Holidays & Special Days Off	*PROP*	$350,753.00	-	$42,603.00	-	$308,150.00	-
411240 - Sick Leave	*PROP*	$211,580.00	-	$31,562.00	-	$180,018.00	-
411245 - Family Illness Sick Leave	*PROP*	$9,298.00	-	-	-	$9,298.00	-
411260 - Bereavement Leave	*PROP*	$3,975.00	-	$995.00	-	$2,980.00	-
411292 - Administrative Leave	*PROP*	$190,851.00	-	$10,237.00	-	$180,614.00	-
411410 - Vacation Payoffs	*PROP*	$128,430.00	-	$12,168.00	-	$116,262.00	-
412310 - PERS Retirement	*PROP*	$884,667.00	-	$110,391.00	-	$774,276.00	-
422110 - Telephone Outside Comm Lines	*PROP*	($212.00)	-	-	-	($212.00)	-
411105 - Salaries - Non-Productive	*PROP*	-	-	-	-	-	-
411280 - Jury Duty	*PROP*	$10,769.00	-	$223.00	-	$10,546.00	-
411110 - Salaries-Part Time Non-Bene	*PROP*	$2,510.00	-	-	-	$2,510.00	-
418000 - Temporary Services	*PROP*	$96,903.00	-	$48,384.00	-	$48,519.00	-
423201 - Parking Space Rental	*PROP*	$882.00	-	-	-	$882.00	-
411130 - Compensatory Time	*PROP*	-	-	-	-	-	-
462310 - Technology Replacement Prog-	*PROP*	$17,682.00	-	-	-	$17,682.00	-
894170 - Interfund Services to 170 Fund	*PROP*	-	-	-	-	-	-
894220 - Interfund Services to 220 Fund	*PROP*	-	-	-	-	-	-
894240 - Interfund Services to 240 Fund	*PROP*	-	-	-	-	-	-
894260 - Interfund Services to 260 Fund	*PROP*	-	-	-	-	-	-
894280 - Interfund Services to 280 Fund	*PROP*	-	-	-	-	-	-
894530 - Interfund Services to 530 Fund	*PROP*	($9,279.00)	-	-	-	-	($9,279.00)
894570 - Interfund Services to 570 Fund	*PROP*	-	-	-	-	-	-
894640 - Interfund Services to 640 Fund	*PROP*	-	-	-	-	-	-
894215 - Interfund Services to 215 Fund	*PROP*	($2,003.00)	-	-	-	-	($2,003.00)
462200 - Machine and Equipment	*PROP*	-	-	-	-	-	-
423200 - Land and Building Rental	*PROP*	-	-	-	-	-	-
425600 - Central Printing Charges	*PROP*	-	-	-	-	-	-
411250 - Industrial Accident	*PROP*	$583.00	-	-	-	$583.00	-
894110 - Interfund Services to 110 Fund	*PROP*	($46,784.00)	-	-	-	-	($46,784.00)
424320 - Hardware Maintenance/Support	*PROP*	$25,163.00	-	$25,163.00	-	-	-
413110 - Overtime At Straight Rate	*PROP*	$28,963.00	-	$28,963.00	-	-	-
413210 - Holiday O/T-Straight/Non-Sche	*PROP*	($272.00)	-	($272.00)	-	-	-
413230 - Holiday O/T-Strt/Subj To Retir	*PROP*	$272.00	-	$272.00	-	-	-
421001 - Prof Services/Internal	*PROP*	$114.00	-	-	-	$114.00	-
Services and Supplies Subtotal		$13,390,421.00	-	$1,287,112.00	$3,021,857.00	$9,081,452.00	-

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Cost Adjustments						
Cost Adjustments Subtotal	-	-	-	-	-	-
Reallocate Admin		-	-	-	-	-
Functional Costs	$13,390,421.00	-	$1,287,112.00	$3,021,857.00	$9,081,452.00	-
Exp Total %		*0.000%*	*9.612%*	*22.567%*	*67.821%*	*0.000%*

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2400000 Innovation and Technology
Schedule 10.4

Service to Service Costs

Department	First Incoming	Second Incoming	and Cybersecurity Support	Software Maintenance - Citywide Support	IT General Citywide Support	Software Maintenance - Direct Support
0000001-Building	$109,252.66	-	$10,501.57	$24,655.38	$74,095.71	-
0100000-Mayor	$17,710.45	$3,220.23	$2,011.90	$4,723.49	$14,195.29	-
0200000-City Council	$37,348.34	$9,281.90	$4,482.18	$10,523.19	$31,624.87	-
1100000-City Manager	$88,576.18	$18,760.88	$10,317.44	$24,223.08	$72,796.54	-
1200000-City Clerk	$27,489.39	$8,385.32	$3,448.34	$8,095.96	$24,330.42	-
1300000-City Attorney	$151,984.56	$27,359.52	$17,238.88	$40,473.12	$121,632.07	-
2100000-Human Resources	$119,604.13	$16,386.63	$13,071.68	$30,689.45	$92,229.62	-
2200000-General Services	$85,327.53	$8,506.20	$9,019.47	$21,175.74	$63,638.51	-
2300000-Finance	$166,838.51	$16,735.02	$17,645.43	$41,427.60	$124,500.51	-
2400000-Innovation and Technology	-	$353,275.50	$33,957.49	$79,724.76	$239,593.25	-
7222100-Non Departmental City Occupancy	-	$197,443.39	$18,978.62	$44,557.65	$133,907.11	-
7241300-Non Departmental Employee Parking	-	$33,067.34	$3,178.49	$7,462.41	$22,426.44	-
1400000-Marketing	-	$36,458.62	$3,504.47	$8,227.73	$24,726.42	-
Subtotals	$804,131.73	$728,880.55	$147,355.97	$345,959.54	$1,039,696.77	-
Functional Costs	$13,390,421.00		$1,287,112.00	$3,021,857.00	$9,081,452.00	
Total Allocated Costs	$14,923,433.29		$1,434,467.97	$3,367,816.54	$10,121,148.77	

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2400000 Innovation and Technology
Schedule 10.5.1

Detail Allocation - Client Service and Cybersecurity Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**8**	0.311%	$4,244.69	-	$4,244.69	-	$4,244.69
0200000-City Council	**18**	0.702%	$9,584.78	-	$9,584.78	-	$9,584.78
1100000-City Manager	**18**	0.723%	$9,858.63	-	$9,858.63	-	$9,858.63
1200000-City Clerk	**12**	0.482%	$6,572.42	-	$6,572.42	-	$6,572.42
1300000-City Attorney	**35**	1.405%	$19,169.55	-	$19,169.55	-	$19,169.55
2100000-Human Resources	**35**	1.405%	$19,169.55	-	$19,169.55	-	$19,169.55
2200000-General Services	**31**	1.244%	$16,978.75	-	$16,978.75	-	$16,978.75
2300000-Finance	**49**	1.967%	$26,837.37	-	$26,837.37	-	$26,837.37
2400000-Innovation and Technology	**62**	2.489%	$33,957.49	-	$33,957.49	-	$33,957.49
2845000-Citywide Property Services	**5**	0.201%	$2,738.51	-	$2,738.51	$157.52	$2,896.03
1400000-Marketing	**18**	0.704%	$9,612.16	-	$9,612.16	$552.89	$10,165.05
2800001-Community Development	**10**	0.401%	$5,477.02	-	$5,477.02	$315.04	$5,792.05
2810000-Planning	**30**	1.204%	$16,431.05	-	$16,431.05	$945.11	$17,376.16
2825000-Building and Safety	**25**	1.004%	$13,692.54	-	$13,692.54	$787.60	$14,480.13
2840000-Code Enforcement	**23**	0.923%	$12,597.13	-	$12,597.13	$724.59	$13,321.72
3100000-Office of the Police Chief	**12**	0.482%	$6,572.42	-	$6,572.42	$378.05	$6,950.46
3101000-Police Community Services Bureau	**14**	0.562%	$7,667.82	-	$7,667.82	$441.05	$8,108.87
3102000-Police Support Service	**63**	2.529%	$34,505.20	-	$34,505.20	$1,984.74	$36,489.94
3105000-Police Adminstrative Services	**16**	0.642%	$8,763.22	-	$8,763.22	$504.06	$9,267.29
3110000-Police Communications	**52**	2.087%	$28,480.48	-	$28,480.48	$1,638.20	$30,118.68
3115000-Police Field Operations	**200**	8.028%	$109,540.30	-	$109,540.30	$6,300.76	$115,841.07
3120000-Police Aviation Unit	**9**	0.361%	$4,929.31	-	$4,929.31	$283.53	$5,212.85
3125000-Police Special Operations	**75**	3.011%	$41,077.61	-	$41,077.61	$2,362.79	$43,440.40
3130000-Police Central Investigations	**39**	1.566%	$21,360.36	-	$21,360.36	$1,228.65	$22,589.01
3135000-Police Special Investigations	**26**	1.044%	$14,240.24	-	$14,240.24	$819.10	$15,059.34
3500000-Fire Administration	**7**	0.281%	$3,833.91	-	$3,833.91	$220.53	$4,054.44
3505000-Fire Prevention	**12**	0.482%	$6,572.42	-	$6,572.42	$378.05	$6,950.46
3510000-Fire Operations	**205**	8.229%	$112,278.81	-	$112,278.81	$6,458.28	$118,737.09
3515000-Fire Special Services	**5**	0.201%	$2,738.51	-	$2,738.51	$157.52	$2,896.03
3520000-Fire Training	**4**	0.161%	$2,190.81	-	$2,190.81	$126.02	$2,316.82
4100000-Public Works Administration	**9**	0.361%	$4,929.31	-	$4,929.31	$283.53	$5,212.85
4110000-Public Works Streets Admin	**3**	0.120%	$1,643.10	-	$1,643.10	$94.51	$1,737.62
4110100-Public Works Streets Maintenance	**55**	2.208%	$30,123.58	-	$30,123.58	$1,732.71	$31,856.29
4110110-Public Works Forestry and Landscape	**9**	0.361%	$4,929.31	-	$4,929.31	$283.53	$5,212.85
4110300-Public Works Storm Drain Maintenance	**6**	0.241%	$3,286.21	-	$3,286.21	$189.02	$3,475.23
4110400-Public Wrk Signals Maintenance	**6**	0.241%	$3,286.21	-	$3,286.21	$189.02	$3,475.23
4115000-Public Works City Engineering Services	**45**	1.806%	$24,646.57	-	$24,646.57	$1,417.67	$26,064.24
4120000-Public Works Traffic Engineering	**7**	0.281%	$3,833.91	-	$3,833.91	$220.53	$4,054.44
5130000-Library Administration	**8**	0.321%	$4,381.61	-	$4,381.61	$252.03	$4,633.64
5135000-Library Neighborhood Services	**60**	2.409%	$32,862.09	-	$32,862.09	$1,890.23	$34,752.32
5200000-PRCS Administration	**12**	0.482%	$6,572.42	-	$6,572.42	$378.05	$6,950.46

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5205000-PRCS Recreation	**101**	4.038%	$55,098.77	-	$55,098.77	$3,169.28	$58,268.06
5215000-PRCS Parks	**37**	1.465%	$19,991.11	-	$19,991.11	$1,149.89	$21,140.99
5215400-PRCS Fairmount Park Golf Course	**3**	0.120%	$1,643.10	-	$1,643.10	$94.51	$1,737.62
5305000-Museum Facilities and Operations	**14**	0.542%	$7,393.97	-	$7,393.97	$425.30	$7,819.27
2805000-Sucessor Agency	**3**	0.120%	$1,643.10	-	$1,643.10	$94.51	$1,737.62
6000000-Public Utilities Admin Management	**36**	1.445%	$19,717.25	-	$19,717.25	$1,134.14	$20,851.39
6003000-Public Utilities Office Ops Technology	**1**	0.040%	$547.70	-	$547.70	$31.50	$579.21
6004000-Public Utilities Business Support	**11**	0.442%	$6,024.72	-	$6,024.72	$346.54	$6,371.26
6005000-Public Utilities Admin CIS Util Bill	**13**	0.522%	$7,120.12	-	$7,120.12	$409.55	$7,529.67
6010000-Public Utilities Admin Field Services	**39**	1.566%	$21,360.36	-	$21,360.36	$1,228.65	$22,589.01
6015000-Public Utilities Admn Customer Service	**49**	1.967%	$26,837.37	-	$26,837.37	$1,543.69	$28,381.06
6020000-Public Utilities Admin Customer	**22**	0.883%	$12,049.43	-	$12,049.43	$693.08	$12,742.52
6025000-Legislative and Regulatory Risk	**1**	0.040%	$547.70	-	$547.70	$31.50	$579.21
6100000-Electric Operations	**64**	2.569%	$35,052.90	-	$35,052.90	$2,016.24	$37,069.14
6105000-Electric Prod and Oper Field Ops	**72**	2.890%	$39,434.51	-	$39,434.51	$2,268.28	$41,702.78
6110000-Energy Deliv Engineering	**75**	3.011%	$41,077.61	-	$41,077.61	$2,362.79	$43,440.40
6120000-Elec Power Supply Operation	**50**	2.007%	$27,385.08	-	$27,385.08	$1,575.19	$28,960.27
6120130-RERC Acorn Generating Plant	**17**	0.682%	$9,310.93	-	$9,310.93	$535.56	$9,846.49
6120140-Clearwater Generating Plant	**5**	0.201%	$2,738.51	-	$2,738.51	$157.52	$2,896.03
6200000-Water Production and Operations	**42**	1.686%	$23,003.46	-	$23,003.46	$1,323.16	$24,326.62
6205000-Water Field Operations	**85**	3.412%	$46,554.63	-	$46,554.63	$2,677.82	$49,232.45
6210000-Wtr Engineering and Resources	**38**	1.525%	$20,812.66	-	$20,812.66	$1,197.15	$22,009.80
4125000-Sewer Systems Admin and Reg Compl	**14**	0.562%	$7,667.82	-	$7,667.82	$441.05	$8,108.87
4125100-Sewer Collection System Maint	**19**	0.763%	$10,406.33	-	$10,406.33	$598.57	$11,004.90
4125200-Sewer Systems Treatment	**29**	1.164%	$15,883.34	-	$15,883.34	$913.61	$16,796.95
4125300-Sewer Environmental Compl	**10**	0.401%	$5,477.02	-	$5,477.02	$315.04	$5,792.05
4125400-Sewer Sys Plant Maintenance	**17**	0.682%	$9,310.93	-	$9,310.93	$535.56	$9,846.49
4125410-Sewer Electrical and Instrum	**9**	0.361%	$4,929.31	-	$4,929.31	$283.53	$5,212.85
4125420-Sewer SCADA and SPL	**3**	0.120%	$1,643.10	-	$1,643.10	$94.51	$1,737.62
4125430-Sewer Warehouse	**2**	0.080%	$1,095.40	-	$1,095.40	$63.01	$1,158.41
4125500-Sewer Laboratory Services	**5**	0.201%	$2,738.51	-	$2,738.51	$157.52	$2,896.03
4125900-Sewer Capital Engnrng Svs	**7**	0.281%	$3,833.91	-	$3,833.91	$220.53	$4,054.44
4125910-Sewer Plant Construction Support	**2**	0.080%	$1,095.40	-	$1,095.40	$63.01	$1,158.41
4150000-Public Works Public Parking	**3**	0.120%	$1,643.10	-	$1,643.10	$94.51	$1,737.62
4151000-Public Works Parking Enforcmnt	**16**	0.642%	$8,763.22	-	$8,763.22	$504.06	$9,267.29
2115100-Workers Compensation	**5**	0.201%	$2,738.51	-	$2,738.51	$157.52	$2,896.03
2320000-Risk Management	**11**	0.442%	$6,024.72	-	$6,024.72	$346.54	$6,371.26
2315200-Central Store	**9**	0.361%	$4,929.31	-	$4,929.31	$283.53	$5,212.85
2215000-Central Garage	**38**	1.525%	$20,812.66	-	$20,812.66	$1,197.15	$22,009.80
5200200-PRCS Adm Special Transit Svs	**48**	1.937%	$26,426.60	-	$26,426.60	$1,520.06	$27,946.66
4130000-Solid Waste Admin	**4**	0.161%	$2,190.81	-	$2,190.81	$126.02	$2,316.82
4130100-Solid Waste Collection	**45**	1.806%	$24,646.57	-	$24,646.57	$1,417.67	$26,064.24
4130400-Solid Waste Street Sweeping	**13**	0.522%	$7,120.12	-	$7,120.12	$409.55	$7,529.67
1310000-City Attorney-Claim Management	**3**	0.120%	$1,643.10	-	$1,643.10	$94.51	$1,737.62
6015311-RPU Customer Service Call Center	**14**	0.562%	$7,667.82	-	$7,667.82	$441.05	$8,108.87
6007000-Public Utilities Admin Safety	**4**	0.161%	$2,190.81	-	$2,190.81	$126.02	$2,316.82
5230000-PRCS - Youth Innovation Center	**4**	0.161%	$2,190.81	-	$2,190.81	$126.02	$2,316.82
2815001-Citywide Economic Development	**13**	0.502%	$6,846.27	-	$6,846.27	$393.80	$7,240.07

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2500000-Housing and Human Services Admin	**4**	0.161%	$2,190.81	-	$2,190.81	$126.02	$2,316.82
2505000-Homeless Outreach	**9**	0.361%	$4,929.31	-	$4,929.31	$283.53	$5,212.85
2510000-Neighborhoods	**4**	0.161%	$2,190.81	-	$2,190.81	$126.02	$2,316.82
2535000-Housing Authority	**7**	0.281%	$3,833.91	-	$3,833.91	$220.53	$4,054.44
1165000-Airport Admin	**7**	0.281%	$3,833.91	-	$3,833.91	$220.53	$4,054.44
Subtotals	**2,491**	100.000%	$1,364,406.63	-	$1,364,406.63	$70,061.35	$1,434,467.97
Direct Billed					-		-
Total Full Functional Cost					$1,364,406.63		$1,434,467.97

Allocation Basis: Number of FTEs per Department

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2400000 Innovation and Technology
Schedule 10.5.2

Detail Allocation - Software Maintenance - Citywide Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**8**	0.311%	$9,965.59	-	$9,965.59	-	$9,965.59
0200000-City Council	**18**	0.702%	$22,502.96	-	$22,502.96	-	$22,502.96
1100000-City Manager	**18**	0.723%	$23,145.90	-	$23,145.90	-	$23,145.90
1200000-City Clerk	**12**	0.482%	$15,430.60	-	$15,430.60	-	$15,430.60
1300000-City Attorney	**35**	1.405%	$45,005.91	-	$45,005.91	-	$45,005.91
2100000-Human Resources	**35**	1.405%	$45,005.91	-	$45,005.91	-	$45,005.91
2200000-General Services	**31**	1.244%	$39,862.38	-	$39,862.38	-	$39,862.38
2300000-Finance	**49**	1.967%	$63,008.28	-	$63,008.28	-	$63,008.28
2400000-Innovation and Technology	**62**	2.489%	$79,724.76	-	$79,724.76	-	$79,724.76
2845000-Citywide Property Services	**5**	0.201%	$6,429.42	-	$6,429.42	$369.82	$6,799.24
1400000-Marketing	**18**	0.704%	$22,567.25	-	$22,567.25	$1,298.07	$23,865.32
2800001-Community Development	**10**	0.401%	$12,858.83	-	$12,858.83	$739.64	$13,598.47
2810000-Planning	**30**	1.204%	$38,576.50	-	$38,576.50	$2,218.92	$40,795.42
2825000-Building and Safety	**25**	1.004%	$32,147.08	-	$32,147.08	$1,849.10	$33,996.18
2840000-Code Enforcement	**23**	0.923%	$29,575.31	-	$29,575.31	$1,701.17	$31,276.49
3100000-Office of the Police Chief	**12**	0.482%	$15,430.60	-	$15,430.60	$887.57	$16,318.17
3101000-Police Community Services Bureau	**14**	0.562%	$18,002.36	-	$18,002.36	$1,035.50	$19,037.86
3102000-Police Support Service	**63**	2.529%	$81,010.64	-	$81,010.64	$4,659.74	$85,670.38
3105000-Police Adminstrative Services	**16**	0.642%	$20,574.13	-	$20,574.13	$1,183.43	$21,757.56
3110000-Police Communications	**52**	2.087%	$66,865.92	-	$66,865.92	$3,846.13	$70,712.06
3115000-Police Field Operations	**200**	8.028%	$257,176.63	-	$257,176.63	$14,792.81	$271,969.45
3120000-Police Aviation Unit	**9**	0.361%	$11,572.95	-	$11,572.95	$665.68	$12,238.63
3125000-Police Special Operations	**75**	3.011%	$96,441.24	-	$96,441.24	$5,547.31	$101,988.54
3130000-Police Central Investigations	**39**	1.566%	$50,149.44	-	$50,149.44	$2,884.60	$53,034.04
3135000-Police Special Investigations	**26**	1.044%	$33,432.96	-	$33,432.96	$1,923.07	$35,356.03
3500000-Fire Administration	**7**	0.281%	$9,001.18	-	$9,001.18	$517.75	$9,518.93
3505000-Fire Prevention	**12**	0.482%	$15,430.60	-	$15,430.60	$887.57	$16,318.17
3510000-Fire Operations	**205**	8.229%	$263,606.05	-	$263,606.05	$15,162.63	$278,768.68
3515000-Fire Special Services	**5**	0.201%	$6,429.42	-	$6,429.42	$369.82	$6,799.24
3520000-Fire Training	**4**	0.161%	$5,143.53	-	$5,143.53	$295.86	$5,439.39
4100000-Public Works Administration	**9**	0.361%	$11,572.95	-	$11,572.95	$665.68	$12,238.63
4110000-Public Works Streets Admin	**3**	0.120%	$3,857.65	-	$3,857.65	$221.89	$4,079.54
4110100-Public Works Streets Maintenance	**55**	2.208%	$70,723.57	-	$70,723.57	$4,068.02	$74,791.60
4110110-Public Works Forestry and Landscape	**9**	0.361%	$11,572.95	-	$11,572.95	$665.68	$12,238.63
4110300-Public Works Storm Drain Maintenance	**6**	0.241%	$7,715.30	-	$7,715.30	$443.78	$8,159.08
4110400-Public Wrk Signals Maintenance	**6**	0.241%	$7,715.30	-	$7,715.30	$443.78	$8,159.08
4115000-Public Works City Engineering Services	**45**	1.806%	$57,864.74	-	$57,864.74	$3,328.38	$61,193.13
4120000-Public Works Traffic Engineering	**7**	0.281%	$9,001.18	-	$9,001.18	$517.75	$9,518.93
5130000-Library Administration	**8**	0.321%	$10,287.07	-	$10,287.07	$591.71	$10,878.78
5135000-Library Neighborhood Services	**60**	2.409%	$77,152.99	-	$77,152.99	$4,437.84	$81,590.83
5200000-PRCS Administration	**12**	0.482%	$15,430.60	-	$15,430.60	$887.57	$16,318.17

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5205000-PRCS Recreation	**101**	4.038%	$129,359.85	-	$129,359.85	$7,440.79	$136,800.63
5215000-PRCS Parks	**37**	1.465%	$46,934.74	-	$46,934.74	$2,699.69	$49,634.42
5215400-PRCS Fairmount Park Golf Course	**3**	0.120%	$3,857.65	-	$3,857.65	$221.89	$4,079.54
5305000-Museum Facilities and Operations	**14**	0.542%	$17,359.42	-	$17,359.42	$998.51	$18,357.94
2805000-Sucessor Agency	**3**	0.120%	$3,857.65	-	$3,857.65	$221.89	$4,079.54
6000000-Public Utilities Admin Management	**36**	1.445%	$46,291.79	-	$46,291.79	$2,662.71	$48,954.50
6003000-Public Utilities Office Ops Technology	**1**	0.040%	$1,285.88	-	$1,285.88	$73.96	$1,359.85
6004000-Public Utilities Business Support	**11**	0.442%	$14,144.71	-	$14,144.71	$813.60	$14,958.32
6005000-Public Utilities Admin CIS Util Bill	**13**	0.522%	$16,716.48	-	$16,716.48	$961.53	$17,678.01
6010000-Public Utilities Admin Field Services	**39**	1.566%	$50,149.44	-	$50,149.44	$2,884.60	$53,034.04
6015000-Public Utilities Admn Customer Service	**49**	1.967%	$63,008.28	-	$63,008.28	$3,624.24	$66,632.51
6020000-Public Utilities Admin Customer	**22**	0.883%	$28,289.43	-	$28,289.43	$1,627.21	$29,916.64
6025000-Legislative and Regulatory Risk	**1**	0.040%	$1,285.88	-	$1,285.88	$73.96	$1,359.85
6100000-Electric Operations	**64**	2.569%	$82,296.52	-	$82,296.52	$4,733.70	$87,030.22
6105000-Electric Prod and Oper Field Ops	**72**	2.890%	$92,583.59	-	$92,583.59	$5,325.41	$97,909.00
6110000-Energy Deliv Engineering	**75**	3.011%	$96,441.24	-	$96,441.24	$5,547.31	$101,988.54
6120000-Elec Power Supply Operation	**50**	2.007%	$64,294.16	-	$64,294.16	$3,698.20	$67,992.36
6120130-RERC Acorn Generating Plant	**17**	0.682%	$21,860.01	-	$21,860.01	$1,257.39	$23,117.40
6120140-Clearwater Generating Plant	**5**	0.201%	$6,429.42	-	$6,429.42	$369.82	$6,799.24
6200000-Water Production and Operations	**42**	1.686%	$54,007.09	-	$54,007.09	$3,106.49	$57,113.58
6205000-Water Field Operations	**85**	3.412%	$109,300.07	-	$109,300.07	$6,286.95	$115,587.01
6210000-Wtr Engineering and Resources	**38**	1.525%	$48,863.56	-	$48,863.56	$2,810.63	$51,674.19
4125000-Sewer Systems Admin and Reg Compl	**14**	0.562%	$18,002.36	-	$18,002.36	$1,035.50	$19,037.86
4125100-Sewer Collection System Maint	**19**	0.763%	$24,431.78	-	$24,431.78	$1,405.32	$25,837.10
4125200-Sewer Systems Treatment	**29**	1.164%	$37,290.61	-	$37,290.61	$2,144.96	$39,435.57
4125300-Sewer Environmental Compl	**10**	0.401%	$12,858.83	-	$12,858.83	$739.64	$13,598.47
4125400-Sewer Sys Plant Maintenance	**17**	0.682%	$21,860.01	-	$21,860.01	$1,257.39	$23,117.40
4125410-Sewer Electrical and Instrum	**9**	0.361%	$11,572.95	-	$11,572.95	$665.68	$12,238.63
4125420-Sewer SCADA and SPL	**3**	0.120%	$3,857.65	-	$3,857.65	$221.89	$4,079.54
4125430-Sewer Warehouse	**2**	0.080%	$2,571.77	-	$2,571.77	$147.93	$2,719.69
4125500-Sewer Laboratory Services	**5**	0.201%	$6,429.42	-	$6,429.42	$369.82	$6,799.24
4125900-Sewer Capital Engnrng Svs	**7**	0.281%	$9,001.18	-	$9,001.18	$517.75	$9,518.93
4125910-Sewer Plant Construction Support	**2**	0.080%	$2,571.77	-	$2,571.77	$147.93	$2,719.69
4150000-Public Works Public Parking	**3**	0.120%	$3,857.65	-	$3,857.65	$221.89	$4,079.54
4151000-Public Works Parking Enforcmnt	**16**	0.642%	$20,574.13	-	$20,574.13	$1,183.43	$21,757.56
2115100-Workers Compensation	**5**	0.201%	$6,429.42	-	$6,429.42	$369.82	$6,799.24
2320000-Risk Management	**11**	0.442%	$14,144.71	-	$14,144.71	$813.60	$14,958.32
2315200-Central Store	**9**	0.361%	$11,572.95	-	$11,572.95	$665.68	$12,238.63
2215000-Central Garage	**38**	1.525%	$48,863.56	-	$48,863.56	$2,810.63	$51,674.19
5200200-PRCS Adm Special Transit Svs	**48**	1.937%	$62,043.86	-	$62,043.86	$3,568.77	$65,612.63
4130000-Solid Waste Admin	**4**	0.161%	$5,143.53	-	$5,143.53	$295.86	$5,439.39
4130100-Solid Waste Collection	**45**	1.806%	$57,864.74	-	$57,864.74	$3,328.38	$61,193.13
4130400-Solid Waste Street Sweeping	**13**	0.522%	$16,716.48	-	$16,716.48	$961.53	$17,678.01
1310000-City Attorney-Claim Management	**3**	0.120%	$3,857.65	-	$3,857.65	$221.89	$4,079.54
6015311-RPU Customer Service Call Center	**14**	0.562%	$18,002.36	-	$18,002.36	$1,035.50	$19,037.86
6007000-Public Utilities Admin Safety	**4**	0.161%	$5,143.53	-	$5,143.53	$295.86	$5,439.39
5230000-PRCS - Youth Innovation Center	**4**	0.161%	$5,143.53	-	$5,143.53	$295.86	$5,439.39
2815001-Citywide Economic Development	**13**	0.502%	$16,073.54	-	$16,073.54	$924.55	$16,998.09

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2500000-Housing and Human Services Admin	**4**	0.161%	$5,143.53	-	$5,143.53	$295.86	$5,439.39
2505000-Homeless Outreach	**9**	0.361%	$11,572.95	-	$11,572.95	$665.68	$12,238.63
2510000-Neighborhoods	**4**	0.161%	$5,143.53	-	$5,143.53	$295.86	$5,439.39
2535000-Housing Authority	**7**	0.281%	$9,001.18	-	$9,001.18	$517.75	$9,518.93
1165000-Airport Admin	**7**	0.281%	$9,001.18	-	$9,001.18	$517.75	$9,518.93
Subtotals	**2,491**	100.000%	$3,203,327.85	-	$3,203,327.85	$164,488.69	$3,367,816.54
Direct Billed					-		-
Total Full Functional Cost					$3,203,327.85		$3,367,816.54

Allocation Basis: Number of FTEs per Department

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2400000 Innovation and Technology
Schedule 10.5.3

Detail Allocation - IT General Citywide Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**8**	0.311%	$29,949.16	-	$29,949.16	-	$29,949.16
0200000-City Council	**18**	0.702%	$67,627.13	-	$67,627.13	-	$67,627.13
1100000-City Manager	**18**	0.723%	$69,559.33	-	$69,559.33	-	$69,559.33
1200000-City Clerk	**12**	0.482%	$46,372.89	-	$46,372.89	-	$46,372.89
1300000-City Attorney	**35**	1.405%	$135,254.26	-	$135,254.26	-	$135,254.26
2100000-Human Resources	**35**	1.405%	$135,254.26	-	$135,254.26	-	$135,254.26
2200000-General Services	**31**	1.244%	$119,796.63	-	$119,796.63	-	$119,796.63
2300000-Finance	**49**	1.967%	$189,355.96	-	$189,355.96	-	$189,355.96
2400000-Innovation and Technology	**62**	2.489%	$239,593.25	-	$239,593.25	-	$239,593.25
2845000-Citywide Property Services	**5**	0.201%	$19,322.04	-	$19,322.04	$1,111.40	$20,433.44
1400000-Marketing	**18**	0.704%	$67,820.35	-	$67,820.35	$3,901.03	$71,721.38
2800001-Community Development	**10**	0.401%	$38,644.07	-	$38,644.07	$2,222.81	$40,866.88
2810000-Planning	**30**	1.204%	$115,932.22	-	$115,932.22	$6,668.43	$122,600.65
2825000-Building and Safety	**25**	1.004%	$96,610.18	-	$96,610.18	$5,557.02	$102,167.21
2840000-Code Enforcement	**23**	0.923%	$88,881.37	-	$88,881.37	$5,112.46	$93,993.83
3100000-Office of the Police Chief	**12**	0.482%	$46,372.89	-	$46,372.89	$2,667.37	$49,040.26
3101000-Police Community Services Bureau	**14**	0.562%	$54,101.70	-	$54,101.70	$3,111.93	$57,213.64
3102000-Police Support Service	**63**	2.529%	$243,457.66	-	$243,457.66	$14,003.70	$257,461.36
3105000-Police Adminstrative Services	**16**	0.642%	$61,830.52	-	$61,830.52	$3,556.49	$65,387.01
3110000-Police Communications	**52**	2.087%	$200,949.18	-	$200,949.18	$11,558.61	$212,507.79
3115000-Police Field Operations	**200**	8.028%	$772,881.46	-	$772,881.46	$44,456.18	$817,337.64
3120000-Police Aviation Unit	**9**	0.361%	$34,779.67	-	$34,779.67	$2,000.53	$36,780.19
3125000-Police Special Operations	**75**	3.011%	$289,830.55	-	$289,830.55	$16,671.07	$306,501.62
3130000-Police Central Investigations	**39**	1.566%	$150,711.88	-	$150,711.88	$8,668.96	$159,380.84
3135000-Police Special Investigations	**26**	1.044%	$100,474.59	-	$100,474.59	$5,779.30	$106,253.89
3500000-Fire Administration	**7**	0.281%	$27,050.85	-	$27,050.85	$1,555.97	$28,606.82
3505000-Fire Prevention	**12**	0.482%	$46,372.89	-	$46,372.89	$2,667.37	$49,040.26
3510000-Fire Operations	**205**	8.229%	$792,203.50	-	$792,203.50	$45,567.59	$837,771.08
3515000-Fire Special Services	**5**	0.201%	$19,322.04	-	$19,322.04	$1,111.40	$20,433.44
3520000-Fire Training	**4**	0.161%	$15,457.63	-	$15,457.63	$889.12	$16,346.75
4100000-Public Works Administration	**9**	0.361%	$34,779.67	-	$34,779.67	$2,000.53	$36,780.19
4110000-Public Works Streets Admin	**3**	0.120%	$11,593.22	-	$11,593.22	$666.84	$12,260.06
4110100-Public Works Streets Maintenance	**55**	2.208%	$212,542.40	-	$212,542.40	$12,225.45	$224,767.85
4110110-Public Works Forestry and Landscape	**9**	0.361%	$34,779.67	-	$34,779.67	$2,000.53	$36,780.19
4110300-Public Works Storm Drain Maintenance	**6**	0.241%	$23,186.44	-	$23,186.44	$1,333.69	$24,520.13
4110400-Public Wrk Signals Maintenance	**6**	0.241%	$23,186.44	-	$23,186.44	$1,333.69	$24,520.13
4115000-Public Works City Engineering Services	**45**	1.806%	$173,898.33	-	$173,898.33	$10,002.64	$183,900.97
4120000-Public Works Traffic Engineering	**7**	0.281%	$27,050.85	-	$27,050.85	$1,555.97	$28,606.82
5130000-Library Administration	**8**	0.321%	$30,915.26	-	$30,915.26	$1,778.25	$32,693.51
5135000-Library Neighborhood Services	**60**	2.409%	$231,864.44	-	$231,864.44	$13,336.85	$245,201.29
5200000-PRCS Administration	**12**	0.482%	$46,372.89	-	$46,372.89	$2,667.37	$49,040.26

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5205000-PRCS Recreation	**101**	4.038%	$388,759.37	-	$388,759.37	$22,361.46	$411,120.83
5215000-PRCS Parks	**37**	1.465%	$141,050.87	-	$141,050.87	$8,113.25	$149,164.12
5215400-PRCS Fairmount Park Golf Course	**3**	0.120%	$11,593.22	-	$11,593.22	$666.84	$12,260.06
5305000-Museum Facilities and Operations	**14**	0.542%	$52,169.50	-	$52,169.50	$3,000.79	$55,170.29
2805000-Sucessor Agency	**3**	0.120%	$11,593.22	-	$11,593.22	$666.84	$12,260.06
6000000-Public Utilities Admin Management	**36**	1.445%	$139,118.66	-	$139,118.66	$8,002.11	$147,120.78
6003000-Public Utilities Office Ops Technology	**1**	0.040%	$3,864.41	-	$3,864.41	$222.28	$4,086.69
6004000-Public Utilities Business Support	**11**	0.442%	$42,508.48	-	$42,508.48	$2,445.09	$44,953.57
6005000-Public Utilities Admin CIS Util Bill	**13**	0.522%	$50,237.29	-	$50,237.29	$2,889.65	$53,126.95
6010000-Public Utilities Admin Field Services	**39**	1.566%	$150,711.88	-	$150,711.88	$8,668.96	$159,380.84
6015000-Public Utilities Admn Customer Service	**49**	1.967%	$189,355.96	-	$189,355.96	$10,891.76	$200,247.72
6020000-Public Utilities Admin Customer	**22**	0.883%	$85,016.96	-	$85,016.96	$4,890.18	$89,907.14
6025000-Legislative and Regulatory Risk	**1**	0.040%	$3,864.41	-	$3,864.41	$222.28	$4,086.69
6100000-Electric Operations	**64**	2.569%	$247,322.07	-	$247,322.07	$14,225.98	$261,548.05
6105000-Electric Prod and Oper Field Ops	**72**	2.890%	$278,237.33	-	$278,237.33	$16,004.23	$294,241.55
6110000-Energy Deliv Engineering	**75**	3.011%	$289,830.55	-	$289,830.55	$16,671.07	$306,501.62
6120000-Elec Power Supply Operation	**50**	2.007%	$193,220.37	-	$193,220.37	$11,114.05	$204,334.41
6120130-RERC Acorn Generating Plant	**17**	0.682%	$65,694.92	-	$65,694.92	$3,778.78	$69,473.70
6120140-Clearwater Generating Plant	**5**	0.201%	$19,322.04	-	$19,322.04	$1,111.40	$20,433.44
6200000-Water Production and Operations	**42**	1.686%	$162,305.11	-	$162,305.11	$9,335.80	$171,640.91
6205000-Water Field Operations	**85**	3.412%	$328,474.62	-	$328,474.62	$18,893.88	$347,368.50
6210000-Wtr Engineering and Resources	**38**	1.525%	$146,847.48	-	$146,847.48	$8,446.67	$155,294.15
4125000-Sewer Systems Admin and Reg Compl	**14**	0.562%	$54,101.70	-	$54,101.70	$3,111.93	$57,213.64
4125100-Sewer Collection System Maint	**19**	0.763%	$73,423.74	-	$73,423.74	$4,223.34	$77,647.08
4125200-Sewer Systems Treatment	**29**	1.164%	$112,067.81	-	$112,067.81	$6,446.15	$118,513.96
4125300-Sewer Environmental Compl	**10**	0.401%	$38,644.07	-	$38,644.07	$2,222.81	$40,866.88
4125400-Sewer Sys Plant Maintenance	**17**	0.682%	$65,694.92	-	$65,694.92	$3,778.78	$69,473.70
4125410-Sewer Electrical and Instrum	**9**	0.361%	$34,779.67	-	$34,779.67	$2,000.53	$36,780.19
4125420-Sewer SCADA and SPL	**3**	0.120%	$11,593.22	-	$11,593.22	$666.84	$12,260.06
4125430-Sewer Warehouse	**2**	0.080%	$7,728.81	-	$7,728.81	$444.56	$8,173.38
4125500-Sewer Laboratory Services	**5**	0.201%	$19,322.04	-	$19,322.04	$1,111.40	$20,433.44
4125900-Sewer Capital Engnrng Svs	**7**	0.281%	$27,050.85	-	$27,050.85	$1,555.97	$28,606.82
4125910-Sewer Plant Construction Support	**2**	0.080%	$7,728.81	-	$7,728.81	$444.56	$8,173.38
4150000-Public Works Public Parking	**3**	0.120%	$11,593.22	-	$11,593.22	$666.84	$12,260.06
4151000-Public Works Parking Enforcmnt	**16**	0.642%	$61,830.52	-	$61,830.52	$3,556.49	$65,387.01
2115100-Workers Compensation	**5**	0.201%	$19,322.04	-	$19,322.04	$1,111.40	$20,433.44
2320000-Risk Management	**11**	0.442%	$42,508.48	-	$42,508.48	$2,445.09	$44,953.57
2315200-Central Store	**9**	0.361%	$34,779.67	-	$34,779.67	$2,000.53	$36,780.19
2215000-Central Garage	**38**	1.525%	$146,847.48	-	$146,847.48	$8,446.67	$155,294.15
5200200-PRCS Adm Special Transit Svs	**48**	1.937%	$186,457.65	-	$186,457.65	$10,725.05	$197,182.71
4130000-Solid Waste Admin	**4**	0.161%	$15,457.63	-	$15,457.63	$889.12	$16,346.75
4130100-Solid Waste Collection	**45**	1.806%	$173,898.33	-	$173,898.33	$10,002.64	$183,900.97
4130400-Solid Waste Street Sweeping	**13**	0.522%	$50,237.29	-	$50,237.29	$2,889.65	$53,126.95
1310000-City Attorney-Claim Management	**3**	0.120%	$11,593.22	-	$11,593.22	$666.84	$12,260.06
6015311-RPU Customer Service Call Center	**14**	0.562%	$54,101.70	-	$54,101.70	$3,111.93	$57,213.64
6007000-Public Utilities Admin Safety	**4**	0.161%	$15,457.63	-	$15,457.63	$889.12	$16,346.75
5230000-PRCS - Youth Innovation Center	**4**	0.161%	$15,457.63	-	$15,457.63	$889.12	$16,346.75
2815001-Citywide Economic Development	**13**	0.502%	$48,305.09	-	$48,305.09	$2,778.51	$51,083.60

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2500000-Housing and Human Services Admin	**4**	0.161%	$15,457.63	-	$15,457.63	$889.12	$16,346.75
2505000-Homeless Outreach	**9**	0.361%	$34,779.67	-	$34,779.67	$2,000.53	$36,780.19
2510000-Neighborhoods	**4**	0.161%	$15,457.63	-	$15,457.63	$889.12	$16,346.75
2535000-Housing Authority	**7**	0.281%	$27,050.85	-	$27,050.85	$1,555.97	$28,606.82
1165000-Airport Admin	**7**	0.281%	$27,050.85	-	$27,050.85	$1,555.97	$28,606.82
Subtotals	**2,491**	100.000%	$9,626,818.25	-	$9,626,818.25	$494,330.52	$10,121,148.77
Direct Billed					-		-
Total Full Functional Cost					$9,626,818.25		$10,121,148.77

Allocation Basis: Number of FTEs per Department

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2400000 Innovation and Technology
Schedule 10.5.4

Detail Allocation - Software Maintenance - Direct Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
2400000-Innovation and Technology	**1**	100.000%	-	-	-	-	-
Subtotals	**1**	100.000%	-	-	-	-	-
Direct Billed					-		-
Total Full Functional Cost					-		-

Allocation Basis: FY 22/23 Projected Software Maintenance Costs

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2400000 Innovation and Technology
Schedule 10.6

Summary of Allocated Costs

Department	Total	IT General Citywide Support	and Cybersecurity Support	Software Maintenance - Citywide Support	Software Maintenance - Direct Support
0100000-Mayor	$44,159.44	$29,949.16	$4,244.69	$9,965.59	-
0200000-City Council	$99,714.86	$67,627.13	$9,584.78	$22,502.96	-
1100000-City Manager	$102,563.86	$69,559.33	$9,858.63	$23,145.90	-
1200000-City Clerk	$68,375.90	$46,372.89	$6,572.42	$15,430.60	-
1300000-City Attorney	$199,429.72	$135,254.26	$19,169.55	$45,005.91	-
2100000-Human Resources	$199,429.72	$135,254.26	$19,169.55	$45,005.91	-
2200000-General Services	$176,637.75	$119,796.63	$16,978.75	$39,862.38	-
2300000-Finance	$279,201.61	$189,355.96	$26,837.37	$63,008.28	-
2400000-Innovation and Technology	$353,275.50	$239,593.25	$33,957.49	$79,724.76	-
2845000-Citywide Property Services	$30,128.70	$20,433.44	$2,896.03	$6,799.24	-
1400000-Marketing	$105,751.75	$71,721.38	$10,165.05	$23,865.32	-
Subtotal for CSD	$1,658,668.81	$1,124,917.67	$159,434.31	$374,316.83	-
2800001-Community Development	$60,257.41	$40,866.88	$5,792.05	$13,598.47	-
2810000-Planning	$180,772.22	$122,600.65	$17,376.16	$40,795.42	-
2825000-Building and Safety	$150,643.52	$102,167.21	$14,480.13	$33,996.18	-
2840000-Code Enforcement	$138,592.04	$93,993.83	$13,321.72	$31,276.49	-
3100000-Office of the Police Chief	$72,308.89	$49,040.26	$6,950.46	$16,318.17	-
3101000-Police Community Services Bureau	$84,360.37	$57,213.64	$8,108.87	$19,037.86	-
3102000-Police Support Service	$379,621.67	$257,461.36	$36,489.94	$85,670.38	-
3105000-Police Adminstrative Services	$96,411.85	$65,387.01	$9,267.29	$21,757.56	-
3110000-Police Communications	$313,338.52	$212,507.79	$30,118.68	$70,712.06	-
3115000-Police Field Operations	$1,205,148.16	$817,337.64	$115,841.07	$271,969.45	-
3120000-Police Aviation Unit	$54,231.67	$36,780.19	$5,212.85	$12,238.63	-
3125000-Police Special Operations	$451,930.56	$306,501.62	$43,440.40	$101,988.54	-
3130000-Police Central Investigations	$235,003.89	$159,380.84	$22,589.01	$53,034.04	-
3135000-Police Special Investigations	$156,669.26	$106,253.89	$15,059.34	$35,356.03	-
3500000-Fire Administration	$42,180.19	$28,606.82	$4,054.44	$9,518.93	-

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2400000 Innovation and Technology
Schedule 10.6

Summary of Allocated Costs (continued)

Department	Total	IT General Citywide Support	and Cybersecurity Support	Software Maintenance - Citywide Support	Software Maintenance - Direct Support
3505000-Fire Prevention	$72,308.89	$49,040.26	$6,950.46	$16,318.17	-
3510000-Fire Operations	$1,235,276.86	$837,771.08	$118,737.09	$278,768.68	-
3515000-Fire Special Services	$30,128.70	$20,433.44	$2,896.03	$6,799.24	-
3520000-Fire Training	$24,102.96	$16,346.75	$2,316.82	$5,439.39	-
4100000-Public Works Administration	$54,231.67	$36,780.19	$5,212.85	$12,238.63	-
4110000-Public Works Streets Admin	$18,077.22	$12,260.06	$1,737.62	$4,079.54	-
4110100-Public Works Streets Maintenance	$331,415.74	$224,767.85	$31,856.29	$74,791.60	-
4110110-Public Works Forestry and Landscape	$54,231.67	$36,780.19	$5,212.85	$12,238.63	-
4110300-Public Works Storm Drain Maintenance	$36,154.44	$24,520.13	$3,475.23	$8,159.08	-
4110400-Public Wrk Signals Maintenance	$36,154.44	$24,520.13	$3,475.23	$8,159.08	-
4115000-Public Works City Engineering Services	$271,158.34	$183,900.97	$26,064.24	$61,193.13	-
4120000-Public Works Traffic Engineering	$42,180.19	$28,606.82	$4,054.44	$9,518.93	-
5130000-Library Administration	$48,205.93	$32,693.51	$4,633.64	$10,878.78	-
5135000-Library Neighborhood Services	$361,544.45	$245,201.29	$34,752.32	$81,590.83	-
5200000-PRCS Administration	$72,308.89	$49,040.26	$6,950.46	$16,318.17	-
5205000-PRCS Recreation	$606,189.52	$411,120.83	$58,268.06	$136,800.63	-
5215000-PRCS Parks	$219,939.54	$149,164.12	$21,140.99	$49,634.42	-
5215400-PRCS Fairmount Park Golf Course	$18,077.22	$12,260.06	$1,737.62	$4,079.54	-
5305000-Museum Facilities and Operations	$81,347.50	$55,170.29	$7,819.27	$18,357.94	-
2805000-Sucessor Agency	$18,077.22	$12,260.06	$1,737.62	$4,079.54	-
6000000-Public Utilities Admin Management	$216,926.67	$147,120.78	$20,851.39	$48,954.50	-
6003000-Public Utilities Office Ops Technology	$6,025.74	$4,086.69	$579.21	$1,359.85	-
6004000-Public Utilities Business Support	$66,283.15	$44,953.57	$6,371.26	$14,958.32	-
6005000-Public Utilities Admin CIS Util Bill	$78,334.63	$53,126.95	$7,529.67	$17,678.01	-
6010000-Public Utilities Admin Field Services	$235,003.89	$159,380.84	$22,589.01	$53,034.04	-
6015000-Public Utilities Admn Customer Service	$295,261.30	$200,247.72	$28,381.06	$66,632.51	-
6020000-Public Utilities Admin Customer	$132,566.30	$89,907.14	$12,742.52	$29,916.64	-
6025000-Legislative and Regulatory Risk	$6,025.74	$4,086.69	$579.21	$1,359.85	-

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For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2400000 Innovation and Technology
Schedule 10.6

Summary of Allocated Costs (continued)

Department	Total	IT General Citywide Support	and Cybersecurity Support	Software Maintenance - Citywide Support	Software Maintenance - Direct Support
6100000-Electric Operations	$385,647.41	$261,548.05	$37,069.14	$87,030.22	-
6105000-Electric Prod and Oper Field Ops	$433,853.34	$294,241.55	$41,702.78	$97,909.00	-
6110000-Energy Deliv Engineering	$451,930.56	$306,501.62	$43,440.40	$101,988.54	-
6120000-Elec Power Supply Operation	$301,287.04	$204,334.41	$28,960.27	$67,992.36	-
6120130-RERC Acorn Generating Plant	$102,437.59	$69,473.70	$9,846.49	$23,117.40	-
6120140-Clearwater Generating Plant	$30,128.70	$20,433.44	$2,896.03	$6,799.24	-
6200000-Water Production and Operations	$253,081.11	$171,640.91	$24,326.62	$57,113.58	-
6205000-Water Field Operations	$512,187.97	$347,368.50	$49,232.45	$115,587.01	-
6210000-Wtr Engineering and Resources	$228,978.15	$155,294.15	$22,009.80	$51,674.19	-
4125000-Sewer Systems Admin and Reg Compl	$84,360.37	$57,213.64	$8,108.87	$19,037.86	-
4125100-Sewer Collection System Maint	$114,489.07	$77,647.08	$11,004.90	$25,837.10	-
4125200-Sewer Systems Treatment	$174,746.48	$118,513.96	$16,796.95	$39,435.57	-
4125300-Sewer Environmental Compl	$60,257.41	$40,866.88	$5,792.05	$13,598.47	-
4125400-Sewer Sys Plant Maintenance	$102,437.59	$69,473.70	$9,846.49	$23,117.40	-
4125410-Sewer Electrical and Instrum	$54,231.67	$36,780.19	$5,212.85	$12,238.63	-
4125420-Sewer SCADA and SPL	$18,077.22	$12,260.06	$1,737.62	$4,079.54	-
4125430-Sewer Warehouse	$12,051.48	$8,173.38	$1,158.41	$2,719.69	-
4125500-Sewer Laboratory Services	$30,128.70	$20,433.44	$2,896.03	$6,799.24	-
4125900-Sewer Capital Engnrng Svs	$42,180.19	$28,606.82	$4,054.44	$9,518.93	-
4125910-Sewer Plant Construction Support	$12,051.48	$8,173.38	$1,158.41	$2,719.69	-
4150000-Public Works Public Parking	$18,077.22	$12,260.06	$1,737.62	$4,079.54	-
4151000-Public Works Parking Enforcmnt	$96,411.85	$65,387.01	$9,267.29	$21,757.56	-
2115100-Workers Compensation	$30,128.70	$20,433.44	$2,896.03	$6,799.24	-
2320000-Risk Management	$66,283.15	$44,953.57	$6,371.26	$14,958.32	-
2315200-Central Store	$54,231.67	$36,780.19	$5,212.85	$12,238.63	-
2215000-Central Garage	$228,978.15	$155,294.15	$22,009.80	$51,674.19	-
5200200-PRCS Adm Special Transit Svs	$290,741.99	$197,182.71	$27,946.66	$65,612.63	-
4130000-Solid Waste Admin	$24,102.96	$16,346.75	$2,316.82	$5,439.39	-

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2400000 Innovation and Technology
Schedule 10.6

Summary of Allocated Costs (continued)

Department	Total	IT General Citywide Support	and Cybersecurity Support	Software Maintenance - Citywide Support	Software Maintenance - Direct Support
4130100-Solid Waste Collection	$271,158.34	$183,900.97	$26,064.24	$61,193.13	-
4130400-Solid Waste Street Sweeping	$78,334.63	$53,126.95	$7,529.67	$17,678.01	-
1310000-City Attorney-Claim Management	$18,077.22	$12,260.06	$1,737.62	$4,079.54	-
6015311-RPU Customer Service Call Center	$84,360.37	$57,213.64	$8,108.87	$19,037.86	-
6007000-Public Utilities Admin Safety	$24,102.96	$16,346.75	$2,316.82	$5,439.39	-
5230000-PRCS - Youth Innovation Center	$24,102.96	$16,346.75	$2,316.82	$5,439.39	-
2815001-Citywide Economic Development	$75,321.76	$51,083.60	$7,240.07	$16,998.09	-
2500000-Housing and Human Services Admin	$24,102.96	$16,346.75	$2,316.82	$5,439.39	-
2505000-Homeless Outreach	$54,231.67	$36,780.19	$5,212.85	$12,238.63	-
2510000-Neighborhoods	$24,102.96	$16,346.75	$2,316.82	$5,439.39	-
2535000-Housing Authority	$42,180.19	$28,606.82	$4,054.44	$9,518.93	-
1165000-Airport Admin	$42,180.19	$28,606.82	$4,054.44	$9,518.93	-
Totals	$14,923,433.29	$10,121,148.77	$1,434,467.97	$3,367,816.54	-
Direct Billed	-	-	-	-	-
Total Full Functional Cost	$14,923,433.29	$10,121,148.77	$1,434,467.97	$3,367,816.54	-
Less Direct Billed	-	-	-	-	-
Less CSD Amounts	($1,658,668.81)	($1,124,917.67)	($159,434.31)	($374,316.83)	-
Total Receiving Department Allocation	$13,264,764.48	$8,996,231.10	$1,275,033.66	$2,993,499.71	-

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For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2845000 Citywide Property Services
Narrative **Schedule 11.1**

Property Services Support- Allocates the cost of CEDD Citywide Property Services Support based on Property Service Workorder hours by department

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2845000 Citywide Property Services
Schedule 11.2

Labor Distribution Summary

No Labor Distribution

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2845000 Citywide Property Services
Schedule 11.3

Schedule of costs to be allocated

		Amount	General & Admin	Property Services Support
Sal Total %				*0.000%*
Wages and Benefits				
Salaries		-	-	-
Benefits		-	-	-
Wages and Benefits Subtotal		-	-	-
Service And Supplies	**DIST**			
411100 - Salaries - Regular	*PROP*	$370,082.00	-	$370,082.00
411510 - Accrued Payroll	*PROP*	$2,916.00	-	$2,916.00
412210 - Workers Compensation Ins	*PROP*	$5,933.00	-	$5,933.00
412220 - Health Insurance	*PROP*	$51,588.00	-	$51,588.00
412222 - Dental Insurance	*PROP*	$2,645.00	-	$2,645.00
412230 - Life Insurance	*PROP*	$1,833.00	-	$1,833.00
412240 - Unemployment Insurance	*PROP*	$349.00	-	$349.00
412250 - Disability Insurance	*PROP*	$126.00	-	$126.00
412320 - Medicare OASDI	*PROP*	$6,822.00	-	$6,822.00
412400 - Deferred Compensation	*PROP*	$4,135.00	-	$4,135.00
421000 - Professional Services	*PROP*	$19,207.00	-	$19,207.00
422100 - Telephone	*PROP*	$906.00	-	$906.00
422120 - Telephone - Cellular	*PROP*	$3,195.00	-	$3,195.00
423400 - Motor Pool Equipment Rental	*PROP*	$944.00	-	$944.00
423500 - Vehicle Usage Reimb Employe	*PROP*	-	-	-
425100 - Advertising Expense	*PROP*	-	-	-
425200 - Periodicals & Dues	*PROP*	$567.00	-	$567.00
425400 - General Office Expense	*PROP*	$8,497.00	-	$8,497.00
425500 - Postage	*PROP*	$631.00	-	$631.00
425610 - Outside Printing Expense	*PROP*	-	-	-
425700 - Software Purchase/Licensing	*PROP*	-	-	-
427200 - Training	*PROP*	$2,835.00	-	$2,835.00
428400 - Liability Insurance	*PROP*	$6,815.00	-	$6,815.00
882101 - Utilization Chgs from 101 Fund	*PROP*	$77,391.00	-	$77,391.00
882170 - Utilization Chgs from 170 Fund	*PROP*	$54,041.00	-	$54,041.00
892170 - Utilization Chgs to 170 Fund	*PROP*	($33,776.00)	-	($33,776.00)
892280 - Utilization Chgs to 280 Fund	*PROP*	($78,811.00)	-	($78,811.00)
892510 - Utilization Chgs to 510 Fund	*PROP*	($154,551.00)	-	($154,551.00)
412317 - PERS Normal - Misc	*PROP*	-	-	-
412318 - PERS UAL - Misc	*PROP*	$36,394.00	-	$36,394.00
411115 - Salaries-Additional Pay PERS	*PROP*	$5,883.00	-	$5,883.00
411210 - Vacation	*PROP*	$18,099.00	-	$18,099.00
411220 - Holidays & Special Days Off	*PROP*	$24,920.00	-	$24,920.00
411240 - Sick Leave	*PROP*	$17,822.00	-	$17,822.00

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

411245 - Family Illness Sick Leave	*PROP*	$1,195.00	-	$1,195.00
411292 - Administrative Leave	*PROP*	$5,623.00	-	$5,623.00
411410 - Vacation Payoffs	*PROP*	$4,584.00	-	$4,584.00
412310 - PERS Retirement	*PROP*	$56,828.00	-	$56,828.00
419997 - Vacancy Factor	*PROP*	-	-	-
425800 - Computer Equip Purc Undr $50	*PROP*	$59.00	-	$59.00
426800 - Special Department Supplies	*PROP*	$990.00	-	$990.00
411116 - Salaries-Addtl Pay Non-PERS	*PROP*	$42,000.00	-	$42,000.00
411260 - Bereavement Leave	*PROP*	$2,335.00	-	$2,335.00
411280 - Jury Duty	*PROP*	$3,334.00	-	$3,334.00
427100 - Travel & Meeting Expense	*PROP*	$147.00	-	$147.00
882510 - Utilization Chgs from 510 Fund	*PROP*	$1,136.00	-	$1,136.00
Services and Supplies Subtotal		$575,669.00	-	$575,669.00
Cost Adjustments				
Cost Adjustments Subtotal		-	-	-
Reallocate Admin			-	-
Functional Costs		$575,669.00	-	$575,669.00
	Exp Total %		*0.000%*	*100.000%*

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2845000 Citywide Property Services
Schedule 11.4

Service to Service Costs

Department	First Incoming	Second Incoming	Property Services Support
0000001-Building	$8,507.12	-	$8,507.12
0100000-Mayor	$769.93	$139.94	$909.87
0200000-City Council	$1,623.67	$403.00	$2,026.67
1100000-City Manager	$6,679.36	$1,412.65	$8,092.01
1200000-City Clerk	$2,151.88	$581.04	$2,732.92
1300000-City Attorney	$187,114.21	$33,683.39	$220,797.61
2100000-Human Resources	$9,645.49	$1,321.50	$10,967.00
2200000-General Services	$3,824.06	$380.27	$4,204.33
2300000-Finance	$8,917.94	$897.37	$9,815.31
2400000-Innovation and Technology	$28,489.96	$1,638.74	$30,128.70
2845000-Citywide Property Services	-	$87,530.29	$87,530.29
1400000-Marketing	-	$1,638.63	$1,638.63
Subtotals	$257,723.63	$129,626.82	$387,350.45
Functional Costs	$575,669.00		$575,669.00
Total Allocated Costs	$963,019.45		$963,019.45

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2845000 Citywide Property Services
Schedule 11.5.1

Detail Allocation - Property Services Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
2845000-Citywide Property Services	**873**	10.503%	$87,530.29	-	$87,530.29	-	$87,530.29
2810000-Planning	**86**	1.035%	$8,622.69	-	$8,622.69	$1,498.58	$10,121.26
3500000-Fire Administration	**85**	1.023%	$8,522.42	-	$8,522.42	$1,481.15	$10,003.57
4100000-Public Works Administration	**3,345**	40.243%	$335,382.38	-	$335,382.38	$58,287.64	$393,670.02
5130000-Library Administration	**143**	1.720%	$14,337.72	-	$14,337.72	$2,491.82	$16,829.54
5200000-PRCS Administration	**239**	2.875%	$23,963.05	-	$23,963.05	$4,164.65	$28,127.69
6100000-Electric Operations	**443**	5.330%	$44,416.86	-	$44,416.86	$7,719.41	$52,136.27
6200000-Water Production and Operations	**2,185**	26.287%	$219,076.38	-	$219,076.38	$38,074.29	$257,150.67
4125000-Sewer Systems Admin and Reg Compl	**66**	0.794%	$6,617.41	-	$6,617.41	$1,150.07	$7,767.48
2815001-Citywide Economic Development	**847**	10.190%	$84,923.43	-	$84,923.43	$14,759.23	$99,682.66
Subtotals	**8,312**	100.000%	$833,392.63	-	$833,392.63	$129,626.82	$963,019.45
Direct Billed					-		-
Total Full Functional Cost					$833,392.63		$963,019.45

Allocation Basis: Property Svcs Support by Hours

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

2845000 Citywide Property Services
Schedule 11.6

Summary of Allocated Costs

Department	Total	Property Services Support
2845000-Citywide Property Services	$87,530.29	$87,530.29
Subtotal for CSD	$87,530.29	$87,530.29
2810000-Planning	$10,121.26	$10,121.26
3500000-Fire Administration	$10,003.57	$10,003.57
4100000-Public Works Administration	$393,670.02	$393,670.02
5130000-Library Administration	$16,829.54	$16,829.54
5200000-PRCS Administration	$28,127.69	$28,127.69
6100000-Electric Operations	$52,136.27	$52,136.27
6200000-Water Production and Operations	$257,150.67	$257,150.67
4125000-Sewer Systems Admin and Reg Compl	$7,767.48	$7,767.48
2815001-Citywide Economic Development	$99,682.66	$99,682.66
Totals	$963,019.45	$963,019.45
Direct Billed	-	-
Total Full Functional Cost	$963,019.45	$963,019.45
Less Direct Billed	-	-
Less CSD Amounts	($87,530.29)	($87,530.29)
Total Receiving Department Allocation	$875,489.16	$875,489.16

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For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7222100 Non Departmental City Occupancy
Narrative **Schedule 12.1**

City Hall Occupancy Support- Allocates the cost of City Hall Building occupancy based on the square footage of the City Hall building occupied by a department

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7222100 Non Departmental City Occupancy
Schedule 12.2

Labor Distribution Summary

No Labor Distribution

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7222100 Non Departmental City Occupancy
Schedule 12.3

Schedule of costs to be allocated

		Amount	General & Admin	City Hall Occupancy Support
	Sal Total %			*0.000%*
Wages and Benefits				
Salaries		-	-	-
Benefits		-	-	-
Wages and Benefits Subtotal		-	-	-
Service And Supplies	**DIST**			
421000 - Professional Services	*PROP*	$733,977.00	-	$733,977.00
422100 - Telephone	*PROP*	$7,347.00	-	$7,347.00
422200 - Electric	*PROP*	$401,345.00	-	$401,345.00
422300 - Gas	*PROP*	$50,673.00	-	$50,673.00
422500 - Water	*PROP*	$18,856.00	-	$18,856.00
422600 - Other Utilities	*PROP*	$7,046.00	-	$7,046.00
424130 - Maint/Repair of Bldgs & Improv	*PROP*	$40,405.00	-	$40,405.00
428420 - Insurance Charges - Direct	*PROP*	$166,265.00	-	$166,265.00
882101 - Utilization Chgs from 101 Fund	*PROP*	$37,409.00	-	$37,409.00
425400 - General Office Expense	*PROP*	$11,158.00	-	$11,158.00
411130 - Compensatory Time	*PROP*	$264.00	-	$264.00
Services and Supplies Subtotal		$1,474,745.00	-	$1,474,745.00
Cost Adjustments				
Cost Adjustments Subtotal		-	-	-
Reallocate Admin			-	-
Functional Costs		$1,474,745.00	-	$1,474,745.00
	Exp Total %		*0.000%*	*100.000%*

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7222100 Non Departmental City Occupancy
Schedule 12.4

Service to Service Costs

Department		First Incoming	Second Incoming	City Hall Occupancy Support
2300000-Finance		$6,577.75	$655.79	$7,233.54
	Subtotals	$6,577.75	$655.79	$7,233.54
Functional Costs		$1,474,745.00		$1,474,745.00
Total Allocated Costs		$1,481,978.54		$1,481,978.54

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7222100 Non Departmental City Occupancy
Schedule 12.5.1

Detail Allocation - City Hall Occupancy Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**1,490**	1.493%	$22,121.26	-	$22,121.26	-	$22,121.26
0200000-City Council	**2,625**	2.631%	$38,972.02	-	$38,972.02	-	$38,972.02
1100000-City Manager	**6,405**	6.419%	$95,091.73	-	$95,091.73	-	$95,091.73
1200000-City Clerk	**1,220**	1.223%	$18,112.71	-	$18,112.71	-	$18,112.71
2100000-Human Resources	**9,345**	9.366%	$138,740.39	-	$138,740.39	-	$138,740.39
2300000-Finance	**18,515**	18.557%	$274,882.64	-	$274,882.64	-	$274,882.64
2400000-Innovation and Technology	**13,299**	13.329%	$197,443.39	-	$197,443.39	-	$197,443.39
1400000-Marketing	**3,701**	3.709%	$54,946.84	-	$54,946.84	$51.78	$54,998.61
2800001-Community Development	**5,941**	5.954%	$88,202.96	-	$88,202.96	$83.11	$88,286.07
2810000-Planning	**5,894**	5.907%	$87,505.17	-	$87,505.17	$82.45	$87,587.63
2825000-Building and Safety	**6,190**	6.204%	$91,899.73	-	$91,899.73	$86.60	$91,986.33
3505000-Fire Prevention	**1,321**	1.324%	$19,612.20	-	$19,612.20	$18.48	$19,630.69
4100000-Public Works Administration	**4,230**	4.239%	$62,800.63	-	$62,800.63	$59.18	$62,859.80
4115000-Public Works City Engineering Services	**7,605**	7.622%	$112,907.51	-	$112,907.51	$106.39	$113,013.90
4120000-Public Works Traffic Engineering	**3,382**	3.390%	$50,210.81	-	$50,210.81	$47.31	$50,258.12
6100000-Electric Operations	**822**	0.824%	$12,203.81	-	$12,203.81	$11.50	$12,215.31
6200000-Water Production and Operations	**822**	0.824%	$12,203.81	-	$12,203.81	$11.50	$12,215.31
4150000-Public Works Public Parking	**1,226**	1.229%	$18,201.79	-	$18,201.79	$17.15	$18,218.94
2500000-Housing and Human Services Admin	**3,145**	3.152%	$46,692.19	-	$46,692.19	$44.00	$46,736.19
1165000-Airport Admin	**440**	0.441%	$6,532.45	-	$6,532.45	$6.16	$6,538.61
5240000-Arts & Cultural Affairs	**2,158**	2.163%	$32,038.71	-	$32,038.71	$30.19	$32,068.90
Subtotals	**99,776**	100.000%	$1,481,322.75	-	$1,481,322.75	$655.79	$1,481,978.54
Direct Billed					-		-
Total Full Functional Cost					$1,481,322.75		$1,481,978.54

Allocation Basis: Dept/Section Occupancy by Sq Footage

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7222100 Non Departmental City Occupancy
Schedule 12.6

Summary of Allocated Costs

Department	Total	City Hall Occupancy Support
0100000-Mayor	$22,121.26	$22,121.26
0200000-City Council	$38,972.02	$38,972.02
1100000-City Manager	$95,091.73	$95,091.73
1200000-City Clerk	$18,112.71	$18,112.71
2100000-Human Resources	$138,740.39	$138,740.39
2300000-Finance	$274,882.64	$274,882.64
2400000-Innovation and Technology	$197,443.39	$197,443.39
1400000-Marketing	$54,998.61	$54,998.61
Subtotal for CSD	$840,362.75	$840,362.75
2800001-Community Development	$88,286.07	$88,286.07
2810000-Planning	$87,587.63	$87,587.63
2825000-Building and Safety	$91,986.33	$91,986.33
3505000-Fire Prevention	$19,630.69	$19,630.69
4100000-Public Works Administration	$62,859.80	$62,859.80
4115000-Public Works City Engineering Services	$113,013.90	$113,013.90
4120000-Public Works Traffic Engineering	$50,258.12	$50,258.12
6100000-Electric Operations	$12,215.31	$12,215.31
6200000-Water Production and Operations	$12,215.31	$12,215.31
4150000-Public Works Public Parking	$18,218.94	$18,218.94
2500000-Housing and Human Services Admin	$46,736.19	$46,736.19
1165000-Airport Admin	$6,538.61	$6,538.61
5240000-Arts & Cultural Affairs	$32,068.90	$32,068.90
Totals	$1,481,978.54	$1,481,978.54
Direct Billed	-	-
Total Full Functional Cost	$1,481,978.54	$1,481,978.54
Less Direct Billed	-	-
Less CSD Amounts	($840,362.75)	($840,362.75)

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7222100 Non Departmental City Occupancy
Schedule 12.6

Summary of Allocated Costs (continued)

Department	Total	City Hall Occupancy Support
Total Receiving Department Allocation	$641,615.79	$641,615.79

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7241300 Non Departmental Employee Parking

Narrative **Schedule 13.1**

ND Parking- Parking Spaces

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7241300 Non Departmental Employee Parking
Schedule 13.2

Labor Distribution Summary

No Labor Distribution

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7241300 Non Departmental Employee Parking
Schedule 13.3

Schedule of costs to be allocated

		Amount	General & Admin	ND Parking
	Sal Total %			*0.000%*
Wages and Benefits				
Salaries		-	-	-
Benefits		-	-	-
Wages and Benefits Subtotal		-	-	-
Service And Supplies	**DIST**			
423201 - Parking Space Rental	*PROP*	$256,541.00	-	$256,541.00
882101 - Utilization Chgs from 101 Fund	*PROP*	$3,260.00	-	$3,260.00
426800 - Special Department Supplies	*PROP*	$11.00	-	$11.00
Services and Supplies Subtotal		$259,812.00	-	$259,812.00
Cost Adjustments				
Cost Adjustments Subtotal		-	-	-
Reallocate Admin			-	-
Functional Costs		$259,812.00	-	$259,812.00
	Exp Total %		*0.000%*	*100.000%*

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7241300 Non Departmental Employee Parking
Schedule 13.4

Service to Service Costs

Department		First Incoming	Second Incoming	ND Parking
2300000-Finance		$275.36	$27.39	$302.75
	Subtotals	$275.36	$27.39	$302.75
Functional Costs		$259,812.00		$259,812.00
Total Allocated Costs		$260,114.75		$260,114.75

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7241300 Non Departmental Employee Parking
Schedule 13.5.1

Detail Allocation - ND Parking

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**7**	1.711%	$4,451.37	-	$4,451.37	-	$4,451.37
0200000-City Council	**7**	1.711%	$4,451.37	-	$4,451.37	-	$4,451.37
1100000-City Manager	**13**	3.178%	$8,266.84	-	$8,266.84	-	$8,266.84
1200000-City Clerk	**8**	1.956%	$5,087.28	-	$5,087.28	-	$5,087.28
1300000-City Attorney	**12**	2.934%	$7,630.92	-	$7,630.92	-	$7,630.92
2100000-Human Resources	**34**	8.313%	$21,620.95	-	$21,620.95	-	$21,620.95
2200000-General Services	**6**	1.467%	$3,815.46	-	$3,815.46	-	$3,815.46
2300000-Finance	**50**	12.225%	$31,795.52	-	$31,795.52	-	$31,795.52
2400000-Innovation and Technology	**52**	12.714%	$33,067.34	-	$33,067.34	-	$33,067.34
1400000-Marketing	**13**	3.178%	$8,266.84	-	$8,266.84	$1.62	$8,268.45
2800001-Community Development	**76**	18.582%	$48,329.19	-	$48,329.19	$9.46	$48,338.65
3105000-Police Adminstrative Services	**7**	1.711%	$4,451.37	-	$4,451.37	$0.87	$4,452.24
3500000-Fire Administration	**17**	4.156%	$10,810.48	-	$10,810.48	$2.12	$10,812.59
4100000-Public Works Administration	**76**	18.582%	$48,329.19	-	$48,329.19	$9.46	$48,338.65
5200000-PRCS Administration	**7**	1.711%	$4,451.37	-	$4,451.37	$0.87	$4,452.24
5305000-Museum Facilities and Operations	**1**	0.244%	$635.91	-	$635.91	$0.12	$636.03
6000000-Public Utilities Admin Management	**7**	1.711%	$4,451.37	-	$4,451.37	$0.87	$4,452.24
2500000-Housing and Human Services Admin	**16**	3.912%	$10,174.57	-	$10,174.57	$1.99	$10,176.56
Subtotals	**409**	100.000%	$260,087.36	-	$260,087.36	$27.39	$260,114.75
Direct Billed					-		-
Total Full Functional Cost					$260,087.36		$260,114.75

Allocation Basis: Parking Spaces by Section

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

7241300 Non Departmental Employee Parking
Schedule 13.6

Summary of Allocated Costs

Department	Total	ND Parking
0100000-Mayor	$4,451.37	$4,451.37
0200000-City Council	$4,451.37	$4,451.37
1100000-City Manager	$8,266.84	$8,266.84
1200000-City Clerk	$5,087.28	$5,087.28
1300000-City Attorney	$7,630.92	$7,630.92
2100000-Human Resources	$21,620.95	$21,620.95
2200000-General Services	$3,815.46	$3,815.46
2300000-Finance	$31,795.52	$31,795.52
2400000-Innovation and Technology	$33,067.34	$33,067.34
1400000-Marketing	$8,268.45	$8,268.45
Subtotal for CSD	$128,455.52	$128,455.52
2800001-Community Development	$48,338.65	$48,338.65
3105000-Police Adminstrative Services	$4,452.24	$4,452.24
3500000-Fire Administration	$10,812.59	$10,812.59
4100000-Public Works Administration	$48,338.65	$48,338.65
5200000-PRCS Administration	$4,452.24	$4,452.24
5305000-Museum Facilities and Operations	$636.03	$636.03
6000000-Public Utilities Admin Management	$4,452.24	$4,452.24
2500000-Housing and Human Services Admin	$10,176.56	$10,176.56
Totals	$260,114.75	$260,114.75
Direct Billed	-	-
Total Full Functional Cost	$260,114.75	$260,114.75
Less Direct Billed	-	-
Less CSD Amounts	($128,455.52)	($128,455.52)
Total Receiving Department Allocation	$131,659.22	$131,659.22

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1400000 Marketing
Schedule 14.1

Narrative

Marketing Admin- Comm Administration

Marketing-Riv TV- Riverside TV

Marketing Communications- Communications

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1400000 Marketing
Schedule 14.2

Labor Distribution Summary

No Labor Distribution

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1400000 Marketing
Schedule 14.3

Schedule of costs to be allocated

		Amount	General & Admin	Marketing Admin	Marketing-Riv TV	Marketing Communications
Sal Total %				*0.000%*	*0.000%*	*0.000%*
Wages and Benefits						
Salaries		-	-	-	-	-
Benefits		-	-	-	-	-
Wages and Benefits Subtotal		-	-	-	-	-
Service And Supplies	**DIST**					
411100 - Salaries - Regular	*PROP*	$998,189.00	-	$998,189.00	-	-
411115 - Salaries-Additional Pay PERS	*PROP*	$2,781.00	-	$2,781.00	-	-
411115 - Salaries-Additional Pay PERS	*PROP*	$2,835.00	-	$2,835.00	-	-
411116 - Salaries-Addtl Pay Non-PERS	*PROP*	$147,239.00	-	$147,239.00	-	-
411510 - Accrued Payroll	*PROP*	$4,198.00	-	$4,198.00	-	-
412210 - Workers Compensation Ins	*PROP*	$20,832.00	-	$20,832.00	-	-
412220 - Health Insurance	*PROP*	$131,657.00	-	$131,657.00	-	-
412222 - Dental Insurance	*PROP*	$6,468.00	-	$6,468.00	-	-
412230 - Life Insurance	*PROP*	$4,068.00	-	$4,068.00	-	-
412240 - Unemployment Insurance	*PROP*	$793.00	-	$793.00	-	-
412250 - Disability Insurance	*PROP*	$1,000.00	-	$1,000.00	-	-
412320 - Medicare OASDI	*PROP*	$21,716.00	-	$21,716.00	-	-
412330 - City Retirement Plan	*PROP*	$4,158.00	-	$4,158.00	-	-
412400 - Deferred Compensation	*PROP*	$8,020.00	-	$8,020.00	-	-
413120 - Overtime At 1.5 Rate	*PROP*	$34,525.00	-	$34,525.00	-	-
421000 - Professional Services	*PROP*	($10,352.00)	-	($10,352.00)	-	-
422100 - Telephone	*PROP*	$3,765.00	-	$3,765.00	-	-
422120 - Telephone - Cellular	*PROP*	$4,792.00	-	$4,792.00	-	-
422300 - Gas	*PROP*	$1,266.00	-	$1,266.00	-	-
422700 - Refuse/Disposal Fees	*PROP*	$830.00	-	$830.00	-	-
423400 - Motor Pool Equipment Rental	*PROP*	$4,748.00	-	$4,748.00	-	-
425100 - Advertising Expense	*PROP*	$66,687.00	-	$66,687.00	-	-
425200 - Periodicals & Dues	*PROP*	$825.00	-	$825.00	-	-
425400 - General Office Expense	*PROP*	$4,116.00	-	$4,116.00	-	-
425500 - Postage	*PROP*	$150.00	-	$150.00	-	-
425800 - Computer Equip Purc Undr $50	*PROP*	$851.00	-	$851.00	-	-
427100 - Travel & Meeting Expense	*PROP*	$12,738.00	-	$12,738.00	-	-
427200 - Training	*PROP*	$531.00	-	$531.00	-	-
428400 - Liability Insurance	*PROP*	$23,930.00	-	$23,930.00	-	-
450050 - CATV Public Access Programm	*PROP*	$19,361.00	-	$19,361.00	-	-
453055 - Community Outreach ED & Mkt	*PROP*	-	-	-	-	-
892510 - Utilization Chgs to 510 Fund	*PROP*	($630,857.00)	-	($630,857.00)	-	-
412317 - PERS Normal - Misc	*PROP*	-	-	-	-	-
412318 - PERS UAL - Misc	*PROP*	$82,698.00	-	$82,698.00	-	-

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For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

453051 - Outlook	*PROP*	$95,723.00	-	$95,723.00	-	-
411110 - Salaries-Part Time Non-Bene	*PROP*	$115,557.00	-	$115,557.00	-	-
411210 - Vacation	*PROP*	$63,683.00	-	$63,683.00	-	-
411220 - Holidays & Special Days Off	*PROP*	$64,640.00	-	$64,640.00	-	-
411240 - Sick Leave	*PROP*	$42,901.00	-	$42,901.00	-	-
411292 - Administrative Leave	*PROP*	$8,667.00	-	$8,667.00	-	-
411410 - Vacation Payoffs	*PROP*	$15,290.00	-	$15,290.00	-	-
412310 - PERS Retirement	*PROP*	$150,856.00	-	$150,856.00	-	-
419997 - Vacancy Factor	*PROP*	-	-	-	-	-
894101 - Interfund Services to 101 Fund	*PROP*	($8,316.00)	-	($8,316.00)	-	-
411111 - Salaries-Part Time Benefitted	*PROP*	$9,540.00	-	$9,540.00	-	-
411130 - Compensatory Time	*PROP*	$1,639.00	-	$1,639.00	-	-
411260 - Bereavement Leave	*PROP*	$1,423.00	-	$1,423.00	-	-
413130 - Overtime At Double Time Rate	*PROP*	$1,958.00	-	$1,958.00	-	-
424230 - Central Garage Charges	*PROP*	$358.00	-	$358.00	-	-
450055 - PEG Exp	*PROP*	-	-	-	-	-
411502 - Salaries - Grant Benefits	*PROP*	($106.00)	-	($106.00)	-	-
894215 - Interfund Services to 215 Fund	*PROP*	($2,031.00)	-	($2,031.00)	-	-
411248 - COVID-19 SB114 Sick Leave	*PROP*	$3,382.00	-	$3,382.00	-	-
413110 - Overtime At Straight Rate	*PROP*	$242.00	-	$242.00	-	-
413210 - Holiday O/T-Straight/Non-Schec	*PROP*	$748.00	-	$748.00	-	-
413220 - Holiday O/T-1.5 Rate/Non-Sche	*PROP*	$340.00	-	$340.00	-	-
413230 - Holiday O/T-Strt/Subj To Retir	*PROP*	$321.00	-	$321.00	-	-
894110 - Interfund Services to 110 Fund	*PROP*	($285.00)	-	($285.00)	-	-
894510 - Interfund Services to 510 Fund	*PROP*	($867.00)	-	($867.00)	-	-
894530 - Interfund Services to 530 Fund	*PROP*	($401.00)	-	($401.00)	-	-
894540 - Interfund Services to 540 Fund	*PROP*	($632.00)	-	($632.00)	-	-
Services and Supplies Subtotal		$1,539,188.00	-	$1,539,188.00	-	-
Cost Adjustments						
Cost Adjustments Subtotal		-	-	-	-	-
Reallocate Admin			-	-	-	-
Functional Costs		$1,539,188.00	-	$1,539,188.00	-	-
	Exp Total %		*0.000%*	*100.000%*	*0.000%*	*0.000%*

Fiscal Year FY 2026-2028 Y2 Budget
For Use In Year FY 2026-2028

City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1400000 Marketing
Schedule 14.4

Service to Service Costs

Department	First Incoming	Second Incoming	Marketing Admin	Marketing-Riv TV	Marketing Communications
0100000-Mayor	$2,267.59	$412.14	$2,679.73	-	-
0200000-City Council	$4,782.00	$1,186.91	$5,968.91	-	-
1100000-City Manager	$23,248.74	$4,917.18	$28,165.92	-	-
1200000-City Clerk	$1,434.36	$347.65	$1,782.01	-	-
2100000-Human Resources	$33,855.68	$4,638.47	$38,494.16	-	-
2200000-General Services	$11,262.55	$1,119.98	$12,382.53	-	-
2300000-Finance	$27,443.13	$2,766.41	$30,209.54	-	-
2400000-Innovation and Technology	$99,999.76	$5,751.99	$105,751.75	-	-
7222100-Non Departmental City Occupancy	$54,946.84	$51.78	$54,998.61	-	-
7241300-Non Departmental Employee Parking	$8,266.84	$1.62	$8,268.45	-	-
1400000-Marketing	-	$4,826.06	$4,826.06	-	-
Subtotals	$267,507.49	$26,020.18	$293,527.67	-	-
Functional Costs	$1,539,188.00		$1,539,188.00		
Total Allocated Costs	$1,832,715.67		$1,832,715.67		

Fiscal Year FY 2026-2028 Y2 Budget
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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1400000 Marketing
Schedule 14.5.1

Detail Allocation - Marketing Admin

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	$2,204.74	-	$2,204.74	-	$2,204.74
0200000-City Council	**1,764,839**	0.258%	$4,654.61	-	$4,654.61	-	$4,654.61
1100000-City Manager	**5,764,340**	0.841%	$15,202.95	-	$15,202.95	-	$15,202.95
1200000-City Clerk	**1,978,363**	0.289%	$5,217.76	-	$5,217.76	-	$5,217.76
1300000-City Attorney	**5,745,709**	0.839%	$15,153.81	-	$15,153.81	-	$15,153.81
2100000-Human Resources	**4,233,349**	0.618%	$11,165.09	-	$11,165.09	-	$11,165.09
2200000-General Services	**8,783,661**	1.282%	$23,166.15	-	$23,166.15	-	$23,166.15
2300000-Finance	**7,636,439**	1.115%	$20,140.45	-	$20,140.45	-	$20,140.45
2400000-Innovation and Technology	**13,823,627**	2.018%	$36,458.62	-	$36,458.62	-	$36,458.62
2845000-Citywide Property Services	**621,302**	0.091%	$1,638.63	-	$1,638.63	-	$1,638.63
1400000-Marketing	**1,829,847**	0.267%	$4,826.06	-	$4,826.06	-	$4,826.06
2800001-Community Development	**1,622,270**	0.237%	$4,278.60	-	$4,278.60	$66.79	$4,345.39
2810000-Planning	**2,703,373**	0.395%	$7,129.91	-	$7,129.91	$111.30	$7,241.21
2825000-Building and Safety	**3,596,295**	0.525%	$9,484.92	-	$9,484.92	$148.06	$9,632.98
2840000-Code Enforcement	**3,283,235**	0.479%	$8,659.25	-	$8,659.25	$135.17	$8,794.42
3100000-Office of the Police Chief	**5,027,813**	0.734%	$13,260.42	-	$13,260.42	$207.00	$13,467.42
3101000-Police Community Services Bureau	**2,274,221**	0.332%	$5,998.06	-	$5,998.06	$93.63	$6,091.69
3102000-Police Support Service	**9,592,476**	1.400%	$25,299.33	-	$25,299.33	$394.93	$25,694.25
3105000-Police Adminstrative Services	**6,401,046**	0.934%	$16,882.20	-	$16,882.20	$263.54	$17,145.74
3110000-Police Communications	**5,593,985**	0.817%	$14,753.65	-	$14,753.65	$230.31	$14,983.96
3115000-Police Field Operations	**61,939,414**	9.042%	$163,359.84	-	$163,359.84	$2,550.09	$165,909.93
3120000-Police Aviation Unit	**3,340,155**	0.488%	$8,809.37	-	$8,809.37	$137.52	$8,946.89
3125000-Police Special Operations	**21,991,900**	3.210%	$58,001.73	-	$58,001.73	$905.42	$58,907.15
3130000-Police Central Investigations	**10,992,246**	1.605%	$28,991.10	-	$28,991.10	$452.56	$29,443.66
3135000-Police Special Investigations	**6,854,859**	1.001%	$18,079.10	-	$18,079.10	$282.22	$18,361.32
3195000-Police Capital	**23,112**	0.003%	$60.96	-	$60.96	$0.95	$61.91
3500000-Fire Administration	**2,636,176**	0.385%	$6,952.69	-	$6,952.69	$108.53	$7,061.22
3505000-Fire Prevention	**1,498,713**	0.219%	$3,952.73	-	$3,952.73	$61.70	$4,014.43
3510000-Fire Operations	**64,526,694**	9.420%	$170,183.57	-	$170,183.57	$2,656.61	$172,840.18
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	$7,656.53	-	$7,656.53	$119.52	$7,776.05
3515000-Fire Special Services	**699,676**	0.102%	$1,845.33	-	$1,845.33	$28.81	$1,874.14
3520000-Fire Training	**1,384,128**	0.202%	$3,650.52	-	$3,650.52	$56.99	$3,707.50
3595000-Fire Capital	**5,806**	0.001%	$15.31	-	$15.31	$0.24	$15.55
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	$31.52	-	$31.52	$0.49	$32.01
4110000-Public Works Streets Admin	**587,380**	0.086%	$1,549.16	-	$1,549.16	$24.18	$1,573.35
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	$12,914.69	-	$12,914.69	$201.60	$13,116.29
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	$28,473.54	-	$28,473.54	$444.48	$28,918.02
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	$544.47	-	$544.47	$8.50	$552.97
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	$3,550.54	-	$3,550.54	$55.42	$3,605.96
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	$6,877.63	-	$6,877.63	$107.36	$6,984.99
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	$6,129.53	-	$6,129.53	$95.68	$6,225.22
5130000-Library Administration	**2,419,485**	0.353%	$6,381.18	-	$6,381.18	$99.61	$6,480.79

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5135000-Library Neighborhood Services	**6,821,049**	0.996%	$17,989.93	-	$17,989.93	$280.83	$18,270.75
5200000-PRCS Administration	**3,029,650**	0.442%	$7,990.44	-	$7,990.44	$124.73	$8,115.17
5205000-PRCS Recreation	**9,574,605**	1.398%	$25,252.19	-	$25,252.19	$394.19	$25,646.38
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	$1,226.13	-	$1,226.13	$19.14	$1,245.27
5215000-PRCS Parks	**14,699,052**	2.146%	$38,767.48	-	$38,767.48	$605.17	$39,372.65
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	$1,813.50	-	$1,813.50	$28.31	$1,841.81
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	$6,050.76	-	$6,050.76	$94.45	$6,145.21
2805000-Sucessor Agency	**386,974**	0.056%	$1,020.61	-	$1,020.61	$15.93	$1,036.54
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	$733.46	-	$733.46	$11.45	$744.91
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	$4,615.47	-	$4,615.47	$72.05	$4,687.52
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	$326.30	-	$326.30	$5.09	$331.40
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	$39,425.80	-	$39,425.80	$615.45	$40,041.25
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	$5,071.74	-	$5,071.74	$79.17	$5,150.91
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	$1,308.17	-	$1,308.17	$20.42	$1,328.59
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	$2,678.76	-	$2,678.76	$41.82	$2,720.58
6004000-Public Utilities Business Support	**2,769,439**	0.404%	$7,304.16	-	$7,304.16	$114.02	$7,418.18
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	$2,289.96	-	$2,289.96	$35.75	$2,325.71
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	$7,239.87	-	$7,239.87	$113.02	$7,352.89
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	$16,850.49	-	$16,850.49	$263.04	$17,113.53
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	$3,564.90	-	$3,564.90	$55.65	$3,620.55
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	$890.83	-	$890.83	$13.91	$904.73
6100000-Electric Operations	**10,280,757**	1.501%	$27,114.61	-	$27,114.61	$423.27	$27,537.87
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	$47,417.62	-	$47,417.62	$740.20	$48,157.82
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	$25,738.42	-	$25,738.42	$401.78	$26,140.20
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	$26,642.22	-	$26,642.22	$415.89	$27,058.11
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	$2,518.10	-	$2,518.10	$39.31	$2,557.41
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	$2,088.48	-	$2,088.48	$32.60	$2,121.08
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	$17,702.69	-	$17,702.69	$276.34	$17,979.03
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	$5,613.79	-	$5,613.79	$87.63	$5,701.42
6130000-Elec Capital Projects	**26,409,325**	3.855%	$69,652.31	-	$69,652.31	$1,087.29	$70,739.60
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	$21,183.86	-	$21,183.86	$330.68	$21,514.54
6200000-Water Production and Operations	**22,939,223**	3.349%	$60,500.21	-	$60,500.21	$944.42	$61,444.64
6205000-Water Field Operations	**14,714,728**	2.148%	$38,808.82	-	$38,808.82	$605.81	$39,414.64
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	$26,104.85	-	$26,104.85	$407.50	$26,512.35
6230000-Water Capital Projects	**81,605**	0.012%	$215.23	-	$215.23	$3.36	$218.59
6220200-Water Conservation	**794,532**	0.116%	$2,095.51	-	$2,095.51	$32.71	$2,128.22
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	$18,504.05	-	$18,504.05	$288.85	$18,792.90
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	$16,208.32	-	$16,208.32	$253.02	$16,461.34
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	$42,864.49	-	$42,864.49	$669.12	$43,533.61
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	$3,467.70	-	$3,467.70	$54.13	$3,521.83
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	$8,301.63	-	$8,301.63	$129.59	$8,431.22
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	$3,322.73	-	$3,322.73	$51.87	$3,374.60
4125420-Sewer SCADA and SPL	**696,934**	0.102%	$1,838.10	-	$1,838.10	$28.69	$1,866.80
4125430-Sewer Warehouse	**180,076**	0.026%	$474.93	-	$474.93	$7.41	$482.35
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	$2,906.50	-	$2,906.50	$45.37	$2,951.87
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	$18,589.53	-	$18,589.53	$290.19	$18,879.71
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	$197.47	-	$197.47	$3.08	$200.55
4125910-Sewer Plant Construction Support	**53,824**	0.008%	$141.96	-	$141.96	$2.22	$144.17

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4150000-Public Works Public Parking	**9,524,304**	1.390%	$25,119.53	-	$25,119.53	$392.12	$25,511.65
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	$4,102.66	-	$4,102.66	$64.04	$4,166.70
2115100-Workers Compensation	**7,777,836**	1.135%	$20,513.37	-	$20,513.37	$320.22	$20,833.59
2320300-Unemployment Trust	**102,133**	0.015%	$269.37	-	$269.37	$4.20	$273.57
2320000-Risk Management	**2,481,236**	0.362%	$6,544.05	-	$6,544.05	$102.15	$6,646.20
2315200-Central Store	**976,107**	0.142%	$2,574.40	-	$2,574.40	$40.19	$2,614.58
2215000-Central Garage	**15,701,352**	2.292%	$41,410.96	-	$41,410.96	$646.43	$42,057.39
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	$13,004.04	-	$13,004.04	$203.00	$13,207.03
4130000-Solid Waste Admin	**750,939**	0.110%	$1,980.54	-	$1,980.54	$30.92	$2,011.45
4130100-Solid Waste Collection	**22,211,459**	3.242%	$58,580.80	-	$58,580.80	$914.46	$59,495.26
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	$1,281.92	-	$1,281.92	$20.01	$1,301.93
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	$17,797.91	-	$17,797.91	$277.83	$18,075.74
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	$10,117.38	-	$10,117.38	$157.93	$10,275.32
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	$364.42	-	$364.42	$5.69	$370.11
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	$24,330.62	-	$24,330.62	$379.81	$24,710.42
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	$58,257.14	-	$58,257.14	$909.41	$59,166.55
6007000-Public Utilities Admin Safety	**582,722**	0.085%	$1,536.88	-	$1,536.88	$23.99	$1,560.87
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	$1,791.70	-	$1,791.70	$27.97	$1,819.67
2815001-Citywide Economic Development	**6,510,858**	0.950%	$17,171.82	-	$17,171.82	$268.06	$17,439.88
2500000-Housing and Human Services Admin	**177,738**	0.026%	$468.77	-	$468.77	$7.32	$476.09
2505000-Homeless Outreach	**3,496,498**	0.510%	$9,221.71	-	$9,221.71	$143.95	$9,365.66
2510000-Neighborhoods	**343,428**	0.050%	$905.76	-	$905.76	$14.14	$919.90
2535000-Housing Authority	**3,329,012**	0.486%	$8,779.98	-	$8,779.98	$137.06	$8,917.04
1165000-Airport Admin	**2,360,627**	0.345%	$6,225.95	-	$6,225.95	$97.19	$6,323.14
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	$8,132.50	-	$8,132.50	$126.95	$8,259.45
Subtotals	**685,025,514**	100.000%	$1,806,695.49	-	$1,806,695.49	$26,020.18	$1,832,715.67
Direct Billed					-		-
Total Full Functional Cost					$1,806,695.49		$1,832,715.67

Allocation Basis: Net Expenditures by Section

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1400000 Marketing
Schedule 14.5.2

Detail Allocation - Marketing-Riv TV

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	-	-	-	-	-
0200000-City Council	**1,764,839**	0.258%	-	-	-	-	-
1100000-City Manager	**5,764,340**	0.841%	-	-	-	-	-
1200000-City Clerk	**1,978,363**	0.289%	-	-	-	-	-
1300000-City Attorney	**5,745,709**	0.839%	-	-	-	-	-
2100000-Human Resources	**4,233,349**	0.618%	-	-	-	-	-
2200000-General Services	**8,783,661**	1.282%	-	-	-	-	-
2300000-Finance	**7,636,439**	1.115%	-	-	-	-	-
2400000-Innovation and Technology	**13,823,627**	2.018%	-	-	-	-	-
2845000-Citywide Property Services	**621,302**	0.091%	-	-	-	-	-
1400000-Marketing	**1,829,847**	0.267%	-	-	-	-	-
2800001-Community Development	**1,622,270**	0.237%	-	-	-	-	-
2810000-Planning	**2,703,373**	0.395%	-	-	-	-	-
2825000-Building and Safety	**3,596,295**	0.525%	-	-	-	-	-
2840000-Code Enforcement	**3,283,235**	0.479%	-	-	-	-	-
3100000-Office of the Police Chief	**5,027,813**	0.734%	-	-	-	-	-
3101000-Police Community Services Bureau	**2,274,221**	0.332%	-	-	-	-	-
3102000-Police Support Service	**9,592,476**	1.400%	-	-	-	-	-
3105000-Police Adminstrative Services	**6,401,046**	0.934%	-	-	-	-	-
3110000-Police Communications	**5,593,985**	0.817%	-	-	-	-	-
3115000-Police Field Operations	**61,939,414**	9.042%	-	-	-	-	-
3120000-Police Aviation Unit	**3,340,155**	0.488%	-	-	-	-	-
3125000-Police Special Operations	**21,991,900**	3.210%	-	-	-	-	-
3130000-Police Central Investigations	**10,992,246**	1.605%	-	-	-	-	-
3135000-Police Special Investigations	**6,854,859**	1.001%	-	-	-	-	-
3195000-Police Capital	**23,112**	0.003%	-	-	-	-	-
3500000-Fire Administration	**2,636,176**	0.385%	-	-	-	-	-
3505000-Fire Prevention	**1,498,713**	0.219%	-	-	-	-	-
3510000-Fire Operations	**64,526,694**	9.420%	-	-	-	-	-
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	-	-	-	-	-
3515000-Fire Special Services	**699,676**	0.102%	-	-	-	-	-
3520000-Fire Training	**1,384,128**	0.202%	-	-	-	-	-
3595000-Fire Capital	**5,806**	0.001%	-	-	-	-	-
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	-	-	-	-	-
4110000-Public Works Streets Admin	**587,380**	0.086%	-	-	-	-	-
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	-	-	-	-	-
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	-	-	-	-	-
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	-	-	-	-	-
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	-	-	-	-	-
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	-	-	-	-	-
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	-	-	-	-	-
5130000-Library Administration	**2,419,485**	0.353%	-	-	-	-	-

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5135000-Library Neighborhood Services	**6,821,049**	0.996%	-	-	-	-	-
5200000-PRCS Administration	**3,029,650**	0.442%	-	-	-	-	-
5205000-PRCS Recreation	**9,574,605**	1.398%	-	-	-	-	-
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	-	-	-	-	-
5215000-PRCS Parks	**14,699,052**	2.146%	-	-	-	-	-
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	-	-	-	-	-
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	-	-	-	-	-
2805000-Sucessor Agency	**386,974**	0.056%	-	-	-	-	-
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	-	-	-	-	-
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	-	-	-	-	-
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	-	-	-	-	-
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	-	-	-	-	-
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	-	-	-	-	-
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	-	-	-	-	-
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	-	-	-	-	-
6004000-Public Utilities Business Support	**2,769,439**	0.404%	-	-	-	-	-
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	-	-	-	-	-
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	-	-	-	-	-
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	-	-	-	-	-
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	-	-	-	-	-
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	-	-	-	-	-
6100000-Electric Operations	**10,280,757**	1.501%	-	-	-	-	-
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	-	-	-	-	-
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	-	-	-	-	-
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	-	-	-	-	-
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	-	-	-	-	-
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	-	-	-	-	-
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	-	-	-	-	-
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	-	-	-	-	-
6130000-Elec Capital Projects	**26,409,325**	3.855%	-	-	-	-	-
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	-	-	-	-	-
6200000-Water Production and Operations	**22,939,223**	3.349%	-	-	-	-	-
6205000-Water Field Operations	**14,714,728**	2.148%	-	-	-	-	-
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	-	-	-	-	-
6230000-Water Capital Projects	**81,605**	0.012%	-	-	-	-	-
6220200-Water Conservation	**794,532**	0.116%	-	-	-	-	-
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	-	-	-	-	-
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	-	-	-	-	-
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	-	-	-	-	-
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	-	-	-	-	-
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	-	-	-	-	-
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	-	-	-	-	-
4125420-Sewer SCADA and SPL	**696,934**	0.102%	-	-	-	-	-
4125430-Sewer Warehouse	**180,076**	0.026%	-	-	-	-	-
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	-	-	-	-	-
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	-	-	-	-	-
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	-	-	-	-	-
4125910-Sewer Plant Construction Support	**53,824**	0.008%	-	-	-	-	-

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

4150000-Public Works Public Parking	**9,524,304**	1.390%	-	-	-	-	-
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	-	-	-	-	-
2115100-Workers Compensation	**7,777,836**	1.135%	-	-	-	-	-
2320300-Unemployment Trust	**102,133**	0.015%	-	-	-	-	-
2320000-Risk Management	**2,481,236**	0.362%	-	-	-	-	-
2315200-Central Store	**976,107**	0.142%	-	-	-	-	-
2215000-Central Garage	**15,701,352**	2.292%	-	-	-	-	-
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	-	-	-	-	-
4130000-Solid Waste Admin	**750,939**	0.110%	-	-	-	-	-
4130100-Solid Waste Collection	**22,211,459**	3.242%	-	-	-	-	-
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	-	-	-	-	-
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	-	-	-	-	-
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	-	-	-	-	-
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	-	-	-	-	-
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	-	-	-	-	-
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	-	-	-	-	-
6007000-Public Utilities Admin Safety	**582,722**	0.085%	-	-	-	-	-
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	-	-	-	-	-
2815001-Citywide Economic Development	**6,510,858**	0.950%	-	-	-	-	-
2500000-Housing and Human Services Admin	**177,738**	0.026%	-	-	-	-	-
2505000-Homeless Outreach	**3,496,498**	0.510%	-	-	-	-	-
2510000-Neighborhoods	**343,428**	0.050%	-	-	-	-	-
2535000-Housing Authority	**3,329,012**	0.486%	-	-	-	-	-
1165000-Airport Admin	**2,360,627**	0.345%	-	-	-	-	-
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	-	-	-	-	-
Subtotals	**685,025,514**	100.000%	-	-	-	-	-
Direct Billed					-		-
Total Full Functional Cost					-		-

Allocation Basis: Net Expenditures by Section

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1400000 Marketing
Schedule 14.5.3

Detail Allocation - Marketing Communications

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
0100000-Mayor	**835,946**	0.122%	-	-	-	-	-
0200000-City Council	**1,764,839**	0.258%	-	-	-	-	-
1100000-City Manager	**5,764,340**	0.841%	-	-	-	-	-
1200000-City Clerk	**1,978,363**	0.289%	-	-	-	-	-
1300000-City Attorney	**5,745,709**	0.839%	-	-	-	-	-
2100000-Human Resources	**4,233,349**	0.618%	-	-	-	-	-
2200000-General Services	**8,783,661**	1.282%	-	-	-	-	-
2300000-Finance	**7,636,439**	1.115%	-	-	-	-	-
2400000-Innovation and Technology	**13,823,627**	2.018%	-	-	-	-	-
2845000-Citywide Property Services	**621,302**	0.091%	-	-	-	-	-
1400000-Marketing	**1,829,847**	0.267%	-	-	-	-	-
2800001-Community Development	**1,622,270**	0.237%	-	-	-	-	-
2810000-Planning	**2,703,373**	0.395%	-	-	-	-	-
2825000-Building and Safety	**3,596,295**	0.525%	-	-	-	-	-
2840000-Code Enforcement	**3,283,235**	0.479%	-	-	-	-	-
3100000-Office of the Police Chief	**5,027,813**	0.734%	-	-	-	-	-
3101000-Police Community Services Bureau	**2,274,221**	0.332%	-	-	-	-	-
3102000-Police Support Service	**9,592,476**	1.400%	-	-	-	-	-
3105000-Police Adminstrative Services	**6,401,046**	0.934%	-	-	-	-	-
3110000-Police Communications	**5,593,985**	0.817%	-	-	-	-	-
3115000-Police Field Operations	**61,939,414**	9.042%	-	-	-	-	-
3120000-Police Aviation Unit	**3,340,155**	0.488%	-	-	-	-	-
3125000-Police Special Operations	**21,991,900**	3.210%	-	-	-	-	-
3130000-Police Central Investigations	**10,992,246**	1.605%	-	-	-	-	-
3135000-Police Special Investigations	**6,854,859**	1.001%	-	-	-	-	-
3195000-Police Capital	**23,112**	0.003%	-	-	-	-	-
3500000-Fire Administration	**2,636,176**	0.385%	-	-	-	-	-
3505000-Fire Prevention	**1,498,713**	0.219%	-	-	-	-	-
3510000-Fire Operations	**64,526,694**	9.420%	-	-	-	-	-
3510100-Fire Operation Paramedic Program	**2,903,046**	0.424%	-	-	-	-	-
3515000-Fire Special Services	**699,676**	0.102%	-	-	-	-	-
3520000-Fire Training	**1,384,128**	0.202%	-	-	-	-	-
3595000-Fire Capital	**5,806**	0.001%	-	-	-	-	-
4100200-Public Works Sundry Gen Govt	**11,951**	0.002%	-	-	-	-	-
4110000-Public Works Streets Admin	**587,380**	0.086%	-	-	-	-	-
4110100-Public Works Streets Maintenance	**4,896,724**	0.715%	-	-	-	-	-
4110110-Public Works Forestry and Landscape	**10,796,008**	1.576%	-	-	-	-	-
4110300-Public Works Storm Drain Maintenance	**206,442**	0.030%	-	-	-	-	-
4110400-Public Wrk Signals Maintenance	**1,346,220**	0.197%	-	-	-	-	-
4115000-Public Works City Engineering Services	**2,607,717**	0.381%	-	-	-	-	-
4120000-Public Works Traffic Engineering	**2,324,070**	0.339%	-	-	-	-	-

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5130000-Library Administration	**2,419,485**	0.353%	-	-	-	-	-
5135000-Library Neighborhood Services	**6,821,049**	0.996%	-	-	-	-	-
5200000-PRCS Administration	**3,029,650**	0.442%	-	-	-	-	-
5205000-PRCS Recreation	**9,574,605**	1.398%	-	-	-	-	-
5210000-PRCS Janet Goeske Center	**464,900**	0.068%	-	-	-	-	-
5215000-PRCS Parks	**14,699,052**	2.146%	-	-	-	-	-
5215400-PRCS Fairmount Park Golf Course	**687,604**	0.100%	-	-	-	-	-
5305000-Museum Facilities and Operations	**2,294,201**	0.335%	-	-	-	-	-
2805000-Sucessor Agency	**386,974**	0.056%	-	-	-	-	-
9999991-Public Works Capital Improv Storm	**278,097**	0.041%	-	-	-	-	-
5200111-PRCS Admin Plan and Design Park	**1,750,000**	0.255%	-	-	-	-	-
9999993-PW-Cap Imp-Street Projects (433)	**123,721**	0.018%	-	-	-	-	-
6000000-Public Utilities Admin Management	**14,948,661**	2.182%	-	-	-	-	-
6000030-Public Utilities Admin Mission Square	**1,922,999**	0.281%	-	-	-	-	-
6002000-Public Utilities Work Force Developmnt	**496,006**	0.072%	-	-	-	-	-
6003000-Public Utilities Office Ops Technology	**1,015,677**	0.148%	-	-	-	-	-
6004000-Public Utilities Business Support	**2,769,439**	0.404%	-	-	-	-	-
6005000-Public Utilities Admin CIS Util Bill	**868,261**	0.127%	-	-	-	-	-
6010000-Public Utilities Admin Field Services	**2,745,066**	0.401%	-	-	-	-	-
6015000-Public Utilities Admn Customer Service	**6,389,020**	0.933%	-	-	-	-	-
6020000-Public Utilities Admin Customer	**1,351,667**	0.197%	-	-	-	-	-
6025000-Legislative and Regulatory Risk	**337,766**	0.049%	-	-	-	-	-
6100000-Electric Operations	**10,280,757**	1.501%	-	-	-	-	-
6105000-Electric Prod and Oper Field Ops	**17,978,833**	2.625%	-	-	-	-	-
6110000-Energy Deliv Engineering	**9,758,963**	1.425%	-	-	-	-	-
6120000-Elec Power Supply Operation	**10,101,646**	1.475%	-	-	-	-	-
6120110-SONGS Power and Energy Purch	**954,763**	0.139%	-	-	-	-	-
6120120-SPRINGS Power and Energy Purch	**791,867**	0.116%	-	-	-	-	-
6120130-RERC Acorn Generating Plant	**6,712,141**	0.980%	-	-	-	-	-
6120140-Clearwater Generating Plant	**2,128,521**	0.311%	-	-	-	-	-
6130000-Elec Capital Projects	**26,409,325**	3.855%	-	-	-	-	-
6020100-Public Utilities Adm Market Pub Benefit	**8,032,057**	1.173%	-	-	-	-	-
6200000-Water Production and Operations	**22,939,223**	3.349%	-	-	-	-	-
6205000-Water Field Operations	**14,714,728**	2.148%	-	-	-	-	-
6210000-Wtr Engineering and Resources	**9,897,899**	1.445%	-	-	-	-	-
6230000-Water Capital Projects	**81,605**	0.012%	-	-	-	-	-
6220200-Water Conservation	**794,532**	0.116%	-	-	-	-	-
4125000-Sewer Systems Admin and Reg Compl	**7,015,984**	1.024%	-	-	-	-	-
4125100-Sewer Collection System Maint	**6,145,538**	0.897%	-	-	-	-	-
4125200-Sewer Systems Treatment	**16,252,471**	2.373%	-	-	-	-	-
4125300-Sewer Environmental Compl	**1,314,812**	0.192%	-	-	-	-	-
4125400-Sewer Sys Plant Maintenance	**3,147,642**	0.459%	-	-	-	-	-
4125410-Sewer Electrical and Instrum	**1,259,843**	0.184%	-	-	-	-	-
4125420-Sewer SCADA and SPL	**696,934**	0.102%	-	-	-	-	-
4125430-Sewer Warehouse	**180,076**	0.026%	-	-	-	-	-
4125500-Sewer Laboratory Services	**1,102,025**	0.161%	-	-	-	-	-
9999995-PW-Sewer Capital Projects (550)	**7,048,393**	1.029%	-	-	-	-	-
4125900-Sewer Capital Engnrng Svs	**74,873**	0.011%	-	-	-	-	-

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

4125910-Sewer Plant Construction Support	**53,824**	0.008%	-	-	-	-	-
4150000-Public Works Public Parking	**9,524,304**	1.390%	-	-	-	-	-
4151000-Public Works Parking Enforcmnt	**1,555,562**	0.227%	-	-	-	-	-
2115100-Workers Compensation	**7,777,836**	1.135%	-	-	-	-	-
2320300-Unemployment Trust	**102,133**	0.015%	-	-	-	-	-
2320000-Risk Management	**2,481,236**	0.362%	-	-	-	-	-
2315200-Central Store	**976,107**	0.142%	-	-	-	-	-
2215000-Central Garage	**15,701,352**	2.292%	-	-	-	-	-
5200200-PRCS Adm Special Transit Svs	**4,930,603**	0.720%	-	-	-	-	-
4130000-Solid Waste Admin	**750,939**	0.110%	-	-	-	-	-
4130100-Solid Waste Collection	**22,211,459**	3.242%	-	-	-	-	-
4130200-Solid Waste Refuse Disposal	**486,053**	0.071%	-	-	-	-	-
4130300-Solid Waste Private Hauler	**6,748,246**	0.985%	-	-	-	-	-
4130400-Solid Waste Street Sweeping	**3,836,101**	0.560%	-	-	-	-	-
4130500-Solid Waste Sundry Gen Govt	**138,174**	0.020%	-	-	-	-	-
1310000-City Attorney-Claim Management	**9,225,181**	1.347%	-	-	-	-	-
9999992-PW-Capital Projects (420)	**22,088,741**	3.225%	-	-	-	-	-
6007000-Public Utilities Admin Safety	**582,722**	0.085%	-	-	-	-	-
5230000-PRCS - Youth Innovation Center	**679,341**	0.099%	-	-	-	-	-
2815001-Citywide Economic Development	**6,510,858**	0.950%	-	-	-	-	-
2500000-Housing and Human Services Admin	**177,738**	0.026%	-	-	-	-	-
2505000-Homeless Outreach	**3,496,498**	0.510%	-	-	-	-	-
2510000-Neighborhoods	**343,428**	0.050%	-	-	-	-	-
2535000-Housing Authority	**3,329,012**	0.486%	-	-	-	-	-
1165000-Airport Admin	**2,360,627**	0.345%	-	-	-	-	-
5240000-Arts & Cultural Affairs	**3,083,515**	0.450%	-	-	-	-	-
Subtotals	**685,025,514**	100.000%	-	-	-	-	-
Direct Billed					-		-
Total Full Functional Cost					-		-

Allocation Basis: Net Expenditures by Section

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City of Riverside 2026/27 2027/28 Cost Allocation Plan
Full Cost

1400000 Marketing
Schedule 14.6

Summary of Allocated Costs

Department	Total	Marketing Admin	Marketing-Riv TV	Marketing Communications
0100000-Mayor	$2,204.74	$2,204.74	-	-
0200000-City Council	$4,654.61	$4,654.61	-	-
1100000-City Manager	$15,202.95	$15,202.95	-	-
1200000-City Clerk	$5,217.76	$5,217.76	-	-
1300000-City Attorney	$15,153.81	$15,153.81	-	-
2100000-Human Resources	$11,165.09	$11,165.09	-	-
2200000-General Services	$23,166.15	$23,166.15	-	-
2300000-Finance	$20,140.45	$20,140.45	-	-
2400000-Innovation and Technology	$36,458.62	$36,458.62	-	-
2845000-Citywide Property Services	$1,638.63	$1,638.63	-	-
1400000-Marketing	$4,826.06	$4,826.06	-	-
Subtotal for CSD	$139,828.86	$139,828.86	-	-
2800001-Community Development	$4,345.39	$4,345.39	-	-
2810000-Planning	$7,241.21	$7,241.21	-	-
2825000-Building and Safety	$9,632.98	$9,632.98	-	-
2840000-Code Enforcement	$8,794.42	$8,794.42	-	-
3100000-Office of the Police Chief	$13,467.42	$13,467.42	-	-
3101000-Police Community Services Bureau	$6,091.69	$6,091.69	-	-
3102000-Police Support Service	$25,694.25	$25,694.25	-	-
3105000-Police Adminstrative Services	$17,145.74	$17,145.74	-	-
3110000-Police Communications	$14,983.96	$14,983.96	-	-
3115000-Police Field Operations	$165,909.93	$165,909.93	-	-
3120000-Police Aviation Unit	$8,946.89	$8,946.89	-	-
3125000-Police Special Operations	$58,907.15	$58,907.15	-	-
3130000-Police Central Investigations	$29,443.66	$29,443.66	-	-
3135000-Police Special Investigations	$18,361.32	$18,361.32	-	-
3195000-Police Capital	$61.91	$61.91	-	-

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1400000 Marketing
Schedule 14.6

Summary of Allocated Costs (continued)

Department	Total	Marketing Admin	Marketing-Riv TV	Marketing Communications
3500000-Fire Administration	$7,061.22	$7,061.22	-	-
3505000-Fire Prevention	$4,014.43	$4,014.43	-	-
3510000-Fire Operations	$172,840.18	$172,840.18	-	-
3510100-Fire Operation Paramedic Program	$7,776.05	$7,776.05	-	-
3515000-Fire Special Services	$1,874.14	$1,874.14	-	-
3520000-Fire Training	$3,707.50	$3,707.50	-	-
3595000-Fire Capital	$15.55	$15.55	-	-
4100200-Public Works Sundry Gen Govt	$32.01	$32.01	-	-
4110000-Public Works Streets Admin	$1,573.35	$1,573.35	-	-
4110100-Public Works Streets Maintenance	$13,116.29	$13,116.29	-	-
4110110-Public Works Forestry and Landscape	$28,918.02	$28,918.02	-	-
4110300-Public Works Storm Drain Maintenance	$552.97	$552.97	-	-
4110400-Public Wrk Signals Maintenance	$3,605.96	$3,605.96	-	-
4115000-Public Works City Engineering Services	$6,984.99	$6,984.99	-	-
4120000-Public Works Traffic Engineering	$6,225.22	$6,225.22	-	-
5130000-Library Administration	$6,480.79	$6,480.79	-	-
5135000-Library Neighborhood Services	$18,270.75	$18,270.75	-	-
5200000-PRCS Administration	$8,115.17	$8,115.17	-	-
5205000-PRCS Recreation	$25,646.38	$25,646.38	-	-
5210000-PRCS Janet Goeske Center	$1,245.27	$1,245.27	-	-
5215000-PRCS Parks	$39,372.65	$39,372.65	-	-
5215400-PRCS Fairmount Park Golf Course	$1,841.81	$1,841.81	-	-
5305000-Museum Facilities and Operations	$6,145.21	$6,145.21	-	-
2805000-Sucessor Agency	$1,036.54	$1,036.54	-	-
9999991-Public Works Capital Improv Storm	$744.91	$744.91	-	-
5200111-PRCS Admin Plan and Design Park	$4,687.52	$4,687.52	-	-
9999993-PW-Cap Imp-Street Projects (433)	$331.40	$331.40	-	-
6000000-Public Utilities Admin Management	$40,041.25	$40,041.25	-	-

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Full Cost

1400000 Marketing
Schedule 14.6

Summary of Allocated Costs (continued)

Department	Total	Marketing Admin	Marketing-Riv TV	Marketing Communications
6000030-Public Utilities Admin Mission Square	$5,150.91	$5,150.91	-	-
6002000-Public Utilities Work Force Developmnt	$1,328.59	$1,328.59	-	-
6003000-Public Utilities Office Ops Technology	$2,720.58	$2,720.58	-	-
6004000-Public Utilities Business Support	$7,418.18	$7,418.18	-	-
6005000-Public Utilities Admin CIS Util Bill	$2,325.71	$2,325.71	-	-
6010000-Public Utilities Admin Field Services	$7,352.89	$7,352.89	-	-
6015000-Public Utilities Admn Customer Service	$17,113.53	$17,113.53	-	-
6020000-Public Utilities Admin Customer	$3,620.55	$3,620.55	-	-
6025000-Legislative and Regulatory Risk	$904.73	$904.73	-	-
6100000-Electric Operations	$27,537.87	$27,537.87	-	-
6105000-Electric Prod and Oper Field Ops	$48,157.82	$48,157.82	-	-
6110000-Energy Deliv Engineering	$26,140.20	$26,140.20	-	-
6120000-Elec Power Supply Operation	$27,058.11	$27,058.11	-	-
6120110-SONGS Power and Energy Purch	$2,557.41	$2,557.41	-	-
6120120-SPRINGS Power and Energy Purch	$2,121.08	$2,121.08	-	-
6120130-RERC Acorn Generating Plant	$17,979.03	$17,979.03	-	-
6120140-Clearwater Generating Plant	$5,701.42	$5,701.42	-	-
6130000-Elec Capital Projects	$70,739.60	$70,739.60	-	-
6020100-Public Utilities Adm Market Pub Benefit	$21,514.54	$21,514.54	-	-
6200000-Water Production and Operations	$61,444.64	$61,444.64	-	-
6205000-Water Field Operations	$39,414.64	$39,414.64	-	-
6210000-Wtr Engineering and Resources	$26,512.35	$26,512.35	-	-
6230000-Water Capital Projects	$218.59	$218.59	-	-
6220200-Water Conservation	$2,128.22	$2,128.22	-	-
4125000-Sewer Systems Admin and Reg Compl	$18,792.90	$18,792.90	-	-
4125100-Sewer Collection System Maint	$16,461.34	$16,461.34	-	-
4125200-Sewer Systems Treatment	$43,533.61	$43,533.61	-	-
4125300-Sewer Environmental Compl	$3,521.83	$3,521.83	-	-

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1400000 Marketing
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Summary of Allocated Costs (continued)

Department	Total	Marketing Admin	Marketing-Riv TV	Marketing Communications
4125400-Sewer Sys Plant Maintenance	$8,431.22	$8,431.22	-	-
4125410-Sewer Electrical and Instrum	$3,374.60	$3,374.60	-	-
4125420-Sewer SCADA and SPL	$1,866.80	$1,866.80	-	-
4125430-Sewer Warehouse	$482.35	$482.35	-	-
4125500-Sewer Laboratory Services	$2,951.87	$2,951.87	-	-
9999995-PW-Sewer Capital Projects (550)	$18,879.71	$18,879.71	-	-
4125900-Sewer Capital Engnrng Svs	$200.55	$200.55	-	-
4125910-Sewer Plant Construction Support	$144.17	$144.17	-	-
4150000-Public Works Public Parking	$25,511.65	$25,511.65	-	-
4151000-Public Works Parking Enforcmnt	$4,166.70	$4,166.70	-	-
2115100-Workers Compensation	$20,833.59	$20,833.59	-	-
2320300-Unemployment Trust	$273.57	$273.57	-	-
2320000-Risk Management	$6,646.20	$6,646.20	-	-
2315200-Central Store	$2,614.58	$2,614.58	-	-
2215000-Central Garage	$42,057.39	$42,057.39	-	-
5200200-PRCS Adm Special Transit Svs	$13,207.03	$13,207.03	-	-
4130000-Solid Waste Admin	$2,011.45	$2,011.45	-	-
4130100-Solid Waste Collection	$59,495.26	$59,495.26	-	-
4130200-Solid Waste Refuse Disposal	$1,301.93	$1,301.93	-	-
4130300-Solid Waste Private Hauler	$18,075.74	$18,075.74	-	-
4130400-Solid Waste Street Sweeping	$10,275.32	$10,275.32	-	-
4130500-Solid Waste Sundry Gen Govt	$370.11	$370.11	-	-
1310000-City Attorney-Claim Management	$24,710.42	$24,710.42	-	-
9999992-PW-Capital Projects (420)	$59,166.55	$59,166.55	-	-
6007000-Public Utilities Admin Safety	$1,560.87	$1,560.87	-	-
5230000-PRCS - Youth Innovation Center	$1,819.67	$1,819.67	-	-
2815001-Citywide Economic Development	$17,439.88	$17,439.88	-	-
2500000-Housing and Human Services Admin	$476.09	$476.09	-	-

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1400000 Marketing
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Summary of Allocated Costs (continued)

Department	Total	Marketing Admin	Marketing-Riv TV	Marketing Communications
2505000-Homeless Outreach	$9,365.66	$9,365.66	-	-
2510000-Neighborhoods	$919.90	$919.90	-	-
2535000-Housing Authority	$8,917.04	$8,917.04	-	-
1165000-Airport Admin	$6,323.14	$6,323.14	-	-
5240000-Arts & Cultural Affairs	$8,259.45	$8,259.45	-	-
Totals	$1,832,715.67	$1,832,715.67	-	-
Direct Billed	-	-	-	-
Total Full Functional Cost	$1,832,715.67	$1,832,715.67	-	-
Less Direct Billed	-	-	-	-
Less CSD Amounts	($139,828.86)	($139,828.86)	-	-
Total Receiving Department Allocation	$1,692,886.81	$1,692,886.81	-	-